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

SPECIAL REPORTS

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1911

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

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Location of cities in the United States having a population in 1911 of over 30,000 ... facing 20

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., November 15, 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 1911, this being the tenth 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 William J. Barrows, Starke M. Grogan, Morris J. Hole, 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. WILLIAM C. REDFIELD,
Secretary of Commerce.

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FINANCIAL STATISTICS OF CITIES

1911

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1911.

INTRODUCTION.

CHARACTER AND IMPORTANCE OF MUNICIPAL STATISTICS.

Scope of report.—The present report of the Bureau of the Census is limited to a presentation of statistics of the financial transactions of the 193 cities having a population of over 30,000 on July 1, 1911, during what is here called the fiscal year 1911, and of the financial condition of those cities at the close of that year. The report presents statistics as accurate and comparable as it has been feasible to compile from the records of the cities, relating to a number of subjects, the principal of which are (1) the total and per capita receipts of revenue and of each of its principal classes; (2) the total and per capita expense for all governmental activities and for each principal municipal service, such as those for police and fire protection and for the education of children in the public schools; (3) the total and per capita interest on public indebtedness; (4) the total and per capita outlay for the acquisition and construction of public properties, improvements, and equipment; (5) the total and per capita value of public properties, improvements, and equipment; and (6) the total and per capita municipal indebtedness.

Increase in the number and population of cities.—The growing importance of a report such as that described above is shown by one of the most striking social facts of the last century—the greater increase in the population of cities than of smaller places or of farming communities. In 1790, when its first census of population was taken, the United States had but one city with a population of over 30,000. That was New York, N. Y., which at the time had 33,131 inhabitants. The two cities which ranked next to New York in number of inhabitants were Philadelphia, Pa., with 28,522, and Boston, Mass., with 18,320. In 1790 the national population numbered 3,929,214, and the population of New York City constituted only 0.8 per cent of that of the nation. Sixty years later, in 1850, when the population of the country numbered 23,191,876, there were 19 cities each having a population of over 30,000. The largest of these was New York, with a population of 515,547. The 19 cities had an aggregate population of 1,703,302, which constituted 7.3 per cent of the national population. At the end of a second sixty years, in 1910, the cities of the United States having a population of over 30,000 each numbered 184 and had an aggregate population of 27,316,407. This was 29.7 per cent of the 91,972,266 inhabitants of continental United States. In 1910 the population of the nation was 23.1 times its population in 1790, while the number domiciled in the cities containing over 30,000 inhabitants each was 824.5 times as great as that dwelling in the one city of that size 120 years before. The population of the cities of the size here considered increased from 1790 to 1910 something more than thirty-five times as fast as did the population of the nation exclusive of its outlying possessions. Table I, which follows, exhibits the population of the nation, exclusive of outlying possessions, and the number and population of cities having over 30,000 inhabitants each, as the same is reflected in the enumeration of the Federal Census at each census year beginning with 1790 and ending with 1910. There is included in the same table the number of cities which in 1911 had an estimated population of 30,000 each and the total estimated population of such cities.

Table I

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

The number of cities given for each census year is the number of those with separate organizations at the time of enumeration. Of those cities it should be mentioned that Brooklyn, N. Y., which was a separate municipality with over 30,000 inhabitants at each

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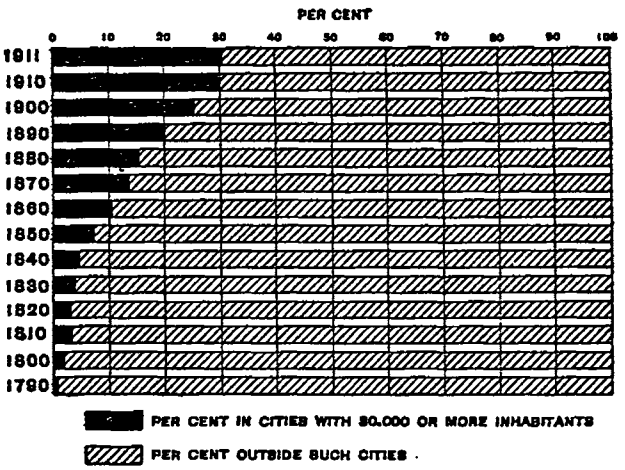
census year from 1840 to 1890, was consolidated with New York, N. Y., prior to 1900; and Allegheny, Pa., which is included in the table as a separate city from 1860 to 1900, was consolidated with Pittsburgh, Pa., prior to 1910.

Of the 193 cities for which statistics are presented in this report, nine, which had an estimated population July 1, 1911, exceeding 30,000, had an enumerated population April 15, 1910, of less than that number, and hence no statistics for them have previously been included in the census statistics for cities having over 30,000 inhabitants. The names of these cities are as follows:

San Jose, Cal.
Aurora, Ill.
Council Bluffs, Iowa.
New Rochelle, N. Y.
Orange, N. J.
Lorain, Ohio.
Muskogee, Okla.
Austin, Tex.
Lynchburg, Va.

The accompanying diagram shows for each census year the percentage of the total population of the nation that was domiciled in cities having over 30,000 inhabitants and the percentage of such population that resided outside of those cities.

DIAGRAM 1.—PER CENT OF TOTAL POPULATION IN CITIES HAVING OVER 30,000 INHABITANTS, AND PER CENT OUTSIDE OF SUCH CITIES: 1790–1911.



The estimated population of each city June 1, 1911, is given in Table 1, and the number and population of cities in each of the nine geographic groups are shown in Table II, which follows.

Table II

GEOGRAPHIC DIVISION.	Cities.	Population.
United States	193	28,659,140
New England	32	3,057,751
Middle Atlantic	47	10,846,499
East North Central	39	6,301,601
West North Central	19	2,359,330
South Atlantic	18	1,891,059
East South Central	11	910,047
West South Central	11	969,837
Mountain	4	406,213
Pacific	12	1,816,803

Statistics of cities having a population of over 30,000.—The unprecedented increase in the actual and relative number and the actual and relative population of cities having over 30,000 inhabitants has given rise to many and grave administrative problems. To assist, so far as the same could be done by the aid of exact statistical information, in the solution of these problems, Congress in 1898 authorized the Department of Labor to compile and publish annually the statistics of cities having a population over 30,000. Later, after the establishment of the Department of Commerce and Labor, the compilation of these statistics was transferred by executive order to the Bureau of the Census, and this governmental office published its first statistics on this subject for the year 1902. Similar statistics have been compiled and published for each year up to and including this report for the year 1911. Of the 193 cities to which this volume relates, statistics have been presented in all of the 10 reports mentioned for only 146 cities. In this statement of numbers the two cities of Pittsburgh and Allegheny, Pa., which were consolidated into the present city of Pittsburgh, are counted as one for all years. The growth in population of the 146 cities for which the Bureau of the Census has now compiled comparable statistics for 10 years is shown in the following statement:

YEAR.	Population.	YEAR.	Population.
1911	26,788,017	1906	22,530,736
1910	25,904,769	1905	21,973,431
1909	25,108,520	1904	21,434,324
1908	23,608,558	1903	20,869,135
1907	23,107,777	1902	20,369,308

Governmental costs[1] *of cities and of the Nation.*—The figures given in Table I showing the greater relative growth of the population of cities having over 30,000 inhabitants than of the population of the United States as a whole are very striking. They do not, however, show the real nature of the administrative problems which have developed in connection with that increase as do the figures in Tables III and IV which follow. Table III gives for each of the 10 years from 1902 to 1911, inclusive, the total and per capita net governmental costs of the 146 larger cities for which the bureau has compiled statistics, and the corresponding costs of the National Government, together with the net total and per capita outlay payments for New York City for its public works, and those of the National Government for the Panama Canal, public buildings, forts and fortifications, and river and harbor improvements.

The net governmental costs of the United States Government for current operation, by which is meant costs exclusive of pensions, for the 10 years covered by the table exceeded those of the 146 cities by $233,465,269, or only 3.5 per cent. In 1911 the costs of these 146 cities exceeded the current costs of the National Government by $56,124,828, or 7 per cent. If comparison is made between the total governmental

[1] For definition of "governmental costs," see page 36.

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costs of the United States, including those for pensions, it is seen that the total for the United States exceeded that for the 146 cities for the 10 years by only $1,709,336,607, or 25.8 per cent; and that in 1911 it exceeded it by only 11.8 per cent. Comparing these net governmental costs of the United States with those of the 193 cities having a population of over 30,000, it is found that the total costs of the United States Government for that year exceeded those of the 193 cities by only $54,235,755, or 6 per cent.

Table III NET GOVERNMENTAL COST[1] PAYMENTS.

YEAR.	146 cities for all purposes.		United States. For all purposes.		For pensions.		For all purposes other than pensions.		For Panama Canal, public buildings, forts and fortifications, and river and harbor improvement. (2)		New York City for permanent properties and public improvements.	
	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
Ten years	$6,614,932,651	$28.55	$8,324,269,258	$9.62	$1,475,871,338	$1.71	$6,848,397,920	$7.92	$637,027,544	$0.74	$695,197,843	16.40
1911	862,229,808	32.19	964,085,555	10.28	157,980,575	1.68	806,104,980	8.59	91,454,237	0.98	88,424,126	17.84
1910	807,224,695	31.16	950,795,418	10.32	160,696,416	1.74	790,099,002	8.57	86,997,396	0.94	75,379,758	15.81
1909	761,562,037	30.33	1,002,303,040	11.07	161,710,367	1.79	840,592,673	9.28	83,760,608	0.92	69,959,555	15.11
1908	761,527,311	32.26	924,566,889	10.40	153,892,467	1.73	770,674,422	8.67	82,161,537	0.92	83,417,149	18.65
1907	691,049,439	29.91	818,541,147	9.37	139,309,514	1.60	679,231,633	7.78	62,528,589	0.72	75,481,437	17.86
1906	600,383,766	26.65	763,103,908	8.90	141,034,562	1.65	622,069,346	7.26	56,468,527	0.66	64,890,253	15.78
1905	583,646,656	26.56	746,568,098	8.88	141,773,965	1.69	604,794,133	7.19	39,948,415	0.48	62,309,540	15.58
1904	566,509,115	26.43	776,802,225	9.42	142,559,266	1.73	634,242,959	7.69	84,723,534	1.03	68,591,402	17.64
1903	518,225,379	24.83	694,111,489	8.59	138,425,646	1.71	555,685,843	6.87	28,362,054	0.35	64,422,050	17.34
1902	462,574,445	22.71	683,391,489	8.63	138,458,560	1.75	544,902,929	6.88	20,622,647	0.26	42,322,573	11.68

[1] For definition of "governmental costs," see page 36.
[2] The amounts tabulated under this heading are also included under headings "For all purposes" and "For all purposes other than pensions."

The most striking figures of the tables showing the great financial problems with which the cities are forced to deal are those giving the outlay payments of the city of New York as compared with similar payments of the National Government for (1) the Panama Canal, including payments on account of that structure to the French Company in 1904; (2) public buildings; (3) forts and fortifications; and (4) river and harbor improvements. In 10 years the United States Government expended for all these purposes the total of $637,027,544, while the single city of New York expended for permanent properties and public improvements the aggregate of $695,197,843, or 9.1 per cent more than the National Government.

The population which bore the burden of national governmental costs was 3.5 times as great as that of the 146 cities, and nearly nineteen times as great as that of the city of New York. The totals of the table, therefore, do not exhibit the relative burden of national and municipal governmental costs. That burden is measured approximately by the per capita figures of the table. The per capita governmental costs of the 146 cities for the 10 years average three times those of the National Government for all purposes and were three and six-tenths times those of the National Government for purposes other than pensions; and the per capita of outlay payments for New York City for the same period was 22.2 times those of the National Government for all public works of which the table makes specific mention.

The table further shows that the relative burden of governmental costs as measured by per capita payments therefor are increasing much faster for municipalities than for the National Government. Comparing the figures for the total costs in 1902 and 1911, it is found that those of the National Government for all purposes increased from $8.63 to $10.28, or 19.1 per cent; while those of the 146 cities increased from $22.71 to $32.19, or 41.7 per cent. These figures disclose at once the great relative importance of the proper administration of city affairs and the necessity of such a system of accounting and reporting as will best assist in securing and maintaining economy and efficiency in city government. The necessity for this accounting and reporting is much more pressing in the case of cities than in that of the nation, owing to the greater relative per capita governmental costs of the cities.

The two diagrams on the next page are designed to present graphically the most important facts shown in Table III. They present for each year (1) the total payments for all governmental costs by 146 cities; (2) those by the United States for pensions and for all purposes other than pensions; (3) the total payments of the United States Government for the construction of the Panama Canal, public buildings, forts and fortifications, and river and harbor improvement; and (4) the payments of New York City for the construction of its various public works, buildings, and other public improvements.

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DIAGRAM 2.—NET GOVERNMENTAL COST PAYMENTS OF THE UNITED STATES AND OF 146 CITIES: 1902–1911.

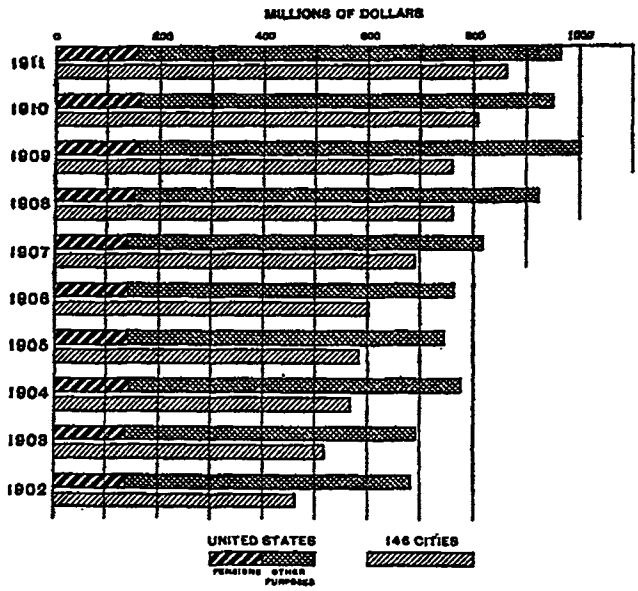
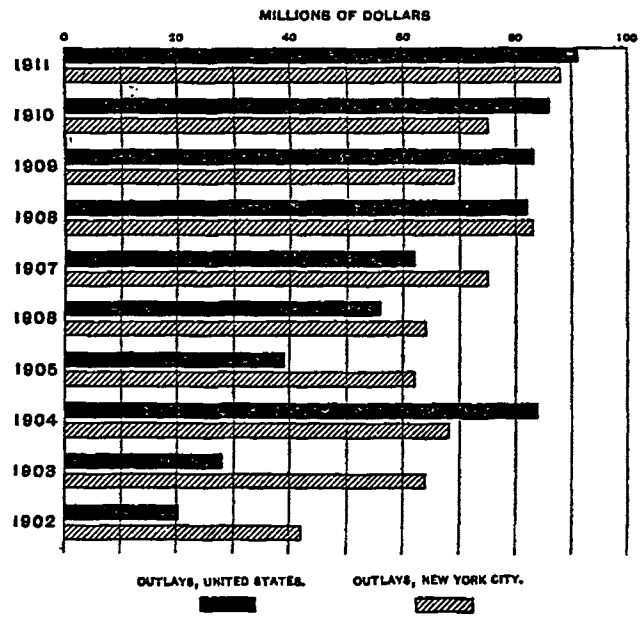


DIAGRAM 3.—NET PAYMENTS FOR OUTLAYS OF THE UNITED STATES AND OF NEW YORK CITY: 1902–1911.



Comparative indebtedness of cities and of the Nation.—Table IV, which is a comparative statement of the total and per capita net indebtedness at the close of the fiscal years 1902 to 1911, inclusive, of the National Government, of the 146 cities covered by the preceding table and of the city of New York, calls attention to one class of financial problems which grow out of the vast expenditures above noted. By net indebtedness is meant the total debt obligations outstanding less the resources available or provided for their immediate or ultimate redemption. In the case of the National Government the amount of indebtedness is computed by subtracting the cash in the treasury from the total debt obligations outstanding; and in the case of the cities it is obtained by deducting the sinking fund assets from the gross funded and floating debt as those terms are used in this report, the outstanding current debt being approximately balanced in all cases by cash in the general treasury and by special assessments and general property taxes levied but uncollected. So far as the figures fail to be comparable they slightly exaggerate the city debt, owing to the fact that many cities have uncollected taxes and cash on hand in excess of their revenue loans and warrants outstanding; but this excess affects the per capita for the several years by only a very few cents at most.

Table IV — YEAR.	INDEBTEDNESS.					
	United States.		146 cities.		New York City.	
	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
1911	$1,015,784,338	$10.83	$1,803,129,085	$67.31	$723,292,829	$145.92
1910	1,046,449,185	11.35	1,657,861,296	64.00	650,194,394	137.66
1909	1,023,861,531	11.31	1,537,099,399	61.22	608,244,820	131.39
1908	938,132,409	10.55	1,434,991,649	60.78	550,778,903	123.16
1907	878,596,755	10.06	1,288,318,890	55.75	494,799,541	117.09
1906	964,435,687	11.25	1,175,970,979	52.11	435,324,772	105.84
1905	989,866,772	11.77	1,118,057,754	50.58	395,596,022	98.89
1904	967,231,774	11.73	1,062,746,750	49.58	370,503,521	93.29
1903	925,011,637	11.44	943,006,632	45.19	305,067,267	82.09
1902	969,457,241	12.24	900,178,161	44.19	276,953,472	76.45

From 1902 to 1911 the net indebtedness of the Nation varied slightly from year to year and increased during the 10 years by $46,327,097, which was 4.8 per cent of the indebtedness in 1902. This increase was wholly due to the expenditures for the acquisition and construction of the Panama Canal. The national population increased, however, during those years by a greater percentage than the national debt, and hence the relative burden of national indebtedness as represented by the per capita indebtedness decreased from $12.24 to $10.83, a decrease of 11.5 per cent. In 1902 the net indebtedness of the Nation exceeded the net indebtedness of the 146 cities by $69,279,080, or 7.7 per cent. The increase of the city debt in the 10 years was so much greater, actually and relatively, than that of the Nation that at the close of the fiscal year 1911 it exceeded the national debt by $787,344,747, or 77.5 per cent. Another fact of importance to be noted is that while the population of these cities increased in 10 years from 20,369,308 to 26,788,107, a gain of 31.5 per cent, their net indebtedness increased from $900,178,161 to $1,803,129,085, an addition of $902,950,968, or 100.3 per cent, as compared with an increase of only 4.8 per cent in the national indebtedness. The greater burden of municipal indebtedness than of national, as well as the greater relative increase in that burden, is exhibited by the per capita debt of the cities, which increased in the 10 years from $44.19 in 1902 to $67.31 in 1911, an added burden of 52.3 per cent. It is to be noted that the per capita indebtedness of these cities, which in 1902 was three and six-tenths times the corresponding per capita indebtedness of the nation, had so increased in 10 years that in 1911 it was six and two-tenths times such indebtedness.

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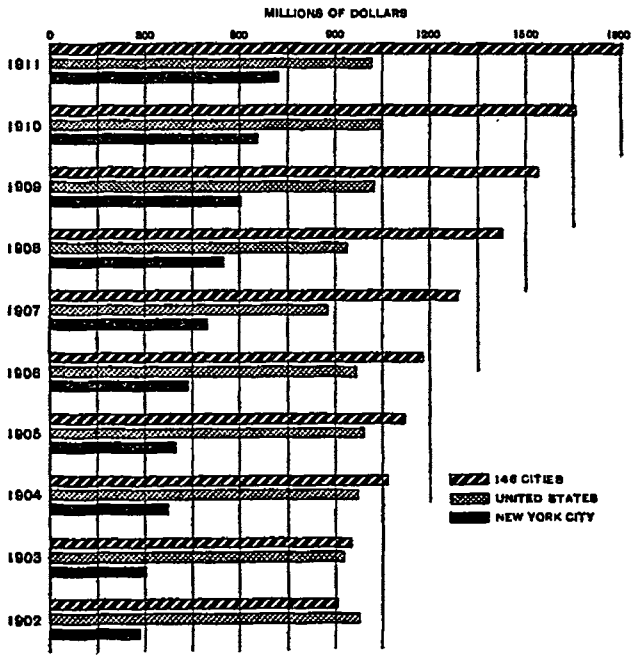
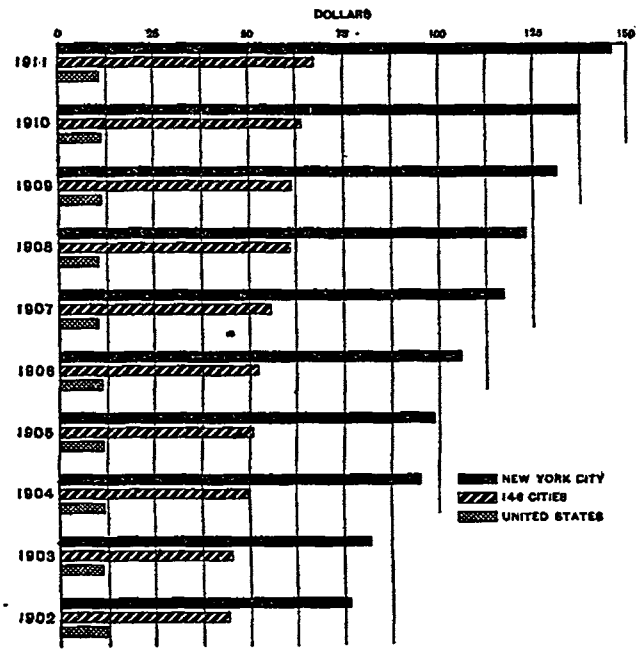
DIAGRAM 4.—NET INDEBTEDNESS OF 146 CITIES, THE UNITED STATES AND NEW YORK CITY: 1902-1911.



The figures for the city of New York are, if anything, more striking than those for the nation or for the 146 cities taken as a whole. In the 10 years covered by the table the population of that city increased from 3,623,160 to 4,956,865, a gain of 36.8 per cent, while the net indebtedness of the city increased from $276,983,472 to $723,292,829, a gain of 161.1 per cent. As a result, the per capita indebtedness, which in 1902 was $76.45, so increased that at the close of 1911 it was $145.92, or two and two-tenths times that of the 146 cities taken as a whole, and thirteen and five-tenths times that of the United States Government, as compared with twenty-two and two-tenths, the number of times which the per capita outlay payments of the city for 10 years were of the corresponding outlay payments of the General Government, as summarized in Table III.

DIAGRAM 5.—PER CAPITA INDEBTEDNESS OF NEW YORK CITY, 146 CITIES, AND THE UNITED STATES: 1902-1911.



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

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Cities having a population of over 30,000 in 1911.—The cities having an estimated population June 1, 1911, that exceeded 30,000 numbered 193. In the general tables of this report, with one exception, they are arranged in the order of their estimated population and each is given a number corresponding to its position in the tables. For convenience in finding any particular city the following list has been prepared, the cities being arranged alphabetically by states and the number assigned to each being indicated. The accompanying map of the United States shows the location of these cities.

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

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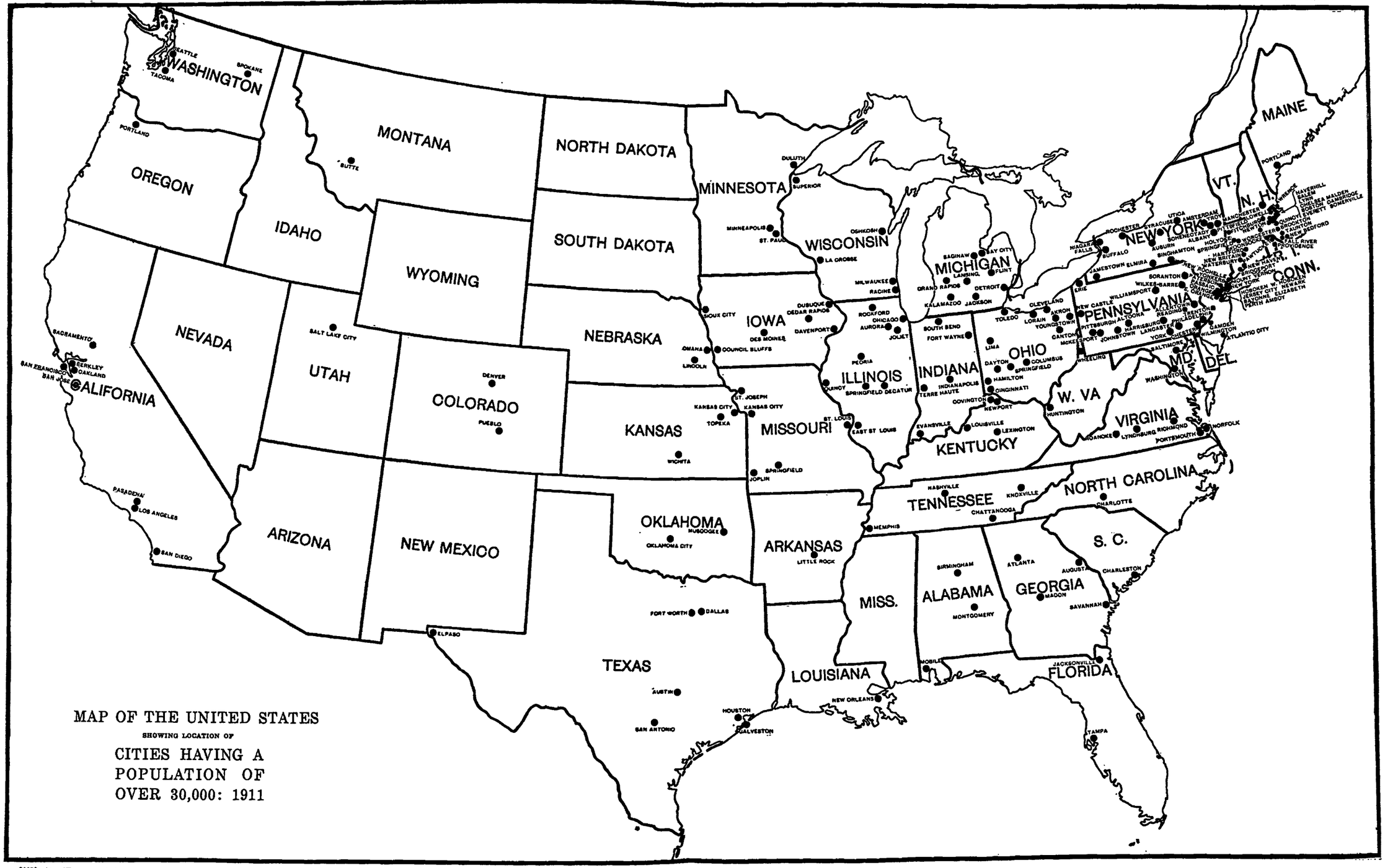

MAP OF THE UNITED STATES

SHOWING LOCATION OF

CITIES HAVING A POPULATION OF OVER 30,000: 1911

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DIFFICULTIES IN COMPILING REPORT.

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

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

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

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

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

Some cities having trust funds whose incomes by the terms of the trusts are expended for school, charity, or other specified purposes, keep accounts with these funds, which show on the one side their annual earnings, and on the other the direct expenditures for the purposes of the trusts. Other cities having similar funds keep trust accounts which show on the one side the earnings of the funds, as in the first instance, and on the other, the transfer of these earnings to other funds, as the general fund, or revenue fund, through which those earnings are expended, and in the accounts of which the expenditures are recorded. Statistics of payments compiled from the general fund accounts of the second class of cities will include with other expenses for the same purpose the amounts paid out for the purposes of the trusts from moneys transferred from the trust funds to the general treasury and will be noncomparable with those based upon the accounts of the same class of funds of the first class of cities. Further, there will be no comparability between the statistics based upon the records of the so-called trust funds of the two classes of cities, since the trust accounts of the cities of the first class contain a record of expenses not included in those of the second class.

The difference above noted is one affecting statistics of municipal expenses. Similar differences are to be met with on the side of municipal revenues, the most common case of noncomparability of this class being

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found in the accounts of cities with the receipts from taxes on fire insurance companies that are appropriated by general statutes for the maintenance of firemen's pension funds. Some cities in which such use is made of the given tax collect the tax by their general collecting agencies, and the amounts so collected are shown on the books of the city treasurers and city comptrollers as city revenues, which are transferred to the trust funds for custody and investment or expenditure. In other cities the amounts are collected by officials connected with the administration of the trust funds, and no account of their receipt is shown on the books of the city treasurers and comptrollers, and there is no comparability between the tax statistics of the two classes of cities which are based solely upon the city treasurers' or comptrollers' books.

Many other cases can be cited, all showing how statistics which are based upon the fund accounts of cities are noncomparable as exhibits of governmental costs or of revenue receipts. The two typical cases will suffice. The difficulties arising from the great differences in the organization and accounting for city funds here noted are overcome by the Bureau of the Census by preparing, as has been described on page 21, a schedule for each independent fund in a given city and consolidating the data so obtained into a single report for that city. The individual cities are with few exceptions keeping their fund accounts as required by good accounting usage and as prescribed by the conditions under which they have accepted trusts, or as called for by constitutional or statutory provisions, but the difference in these conditions and provisions necessitate the Census treatment to secure comparable statements of revenues and governmental costs.

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

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

Difficulties arising from the collection of state and county revenues by different governmental units are closely related to those referred to under the last heading. In some states, the general property tax, taxes on the capital stock of banks and other corporations, taxes on the liquor traffic, and other revenues accruing for the benefit of the state and county, are collected by the city and transmitted to the civil division

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

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

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

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

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

For a city in which there is no comptroller, auditor, or other official performing the function usually assigned to a city comptroller, the Bureau of the Census bases its municipal financial statistics upon the accounting records of the treasurer or treasurers of the one or more governmental units and of others having the custody of the city money, and makes such reclassification of receipts according to revenue and of payments according to governmental cost as is practicable. For a city in which there is a comptroller, auditor, or other official performing the duties of a comptroller, the Census statistics, for the reasons which follow, are based upon the accounting records of such officer, with such reclassification according to revenue and governmental cost as may be necessary, and the records of the treasurer or treasurers are used as merely auxiliary thereto:

1. In most cities some of the warrants or audits issued or recorded in or for a given fiscal period are not paid until a subsequent period. For such a city the warrants, orders, or audits recorded in the comp-

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troller's or auditor's books for a given fiscal period represent for that period more nearly than do the payments recorded in the books of the treasurer the current costs of government, the presentation of which constitutes the most important object of the Census statistics of financial transactions; and hence are of greater value for statistics showing the total costs of operating individual departments and offices, or of acquiring and constructing the several classes of properties and public improvements, and the unit costs of services rendered or improvements constructed or acquired, such as those of education per pupil in the public schools, or of the construction or care and maintenance of particular classes of paved highways per thousand square yards of surface;

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

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

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

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

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

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

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

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liabilities that were represented by the bills or claims paid. Such accounting magnifies the inaccuracies to which attention has been called above when cities have no accounts with supplies, and make their expense and outlay account or their payment account record the costs of materials purchased but not consumed or used until a later period. In the collection of its data for cities with accounts such as are here referred to, the Bureau of the Census disregards the local summary of current expenses and outlays, and compiles a new summary of such governmental costs based upon the accrued or the audited claims of the year.

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

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

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

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

Incorrect statements of governmental costs are found in the reports of all cities with public service enterprises such as water-supply and gas-supply systems in which no account is taken of the value of the public utility furnished other departments by such systems. These incorrect accounts can not give rise to statistics that are comparable, any more than the accounts of

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institutions and parks in the case of cities such as those referred to on a preceding page. The incorrect accounts could be corrected by the Bureau of the Census and the basis laid for comparable statistics in the case of these public service enterprises, if the data were available for correct estimates, as in the case of labor of institutional inmates, or the interest on the value of the plants of municipal lighting systems. But such data are entirely wanting except in the case of a few cities in which the officials in charge of the water-supply or other systems have prepared estimates of the value of the public utilities furnished, and such estimates are included in the printed reports, but not included in the comptrollers' or treasurers' accounts and reports. These estimates, when available, are used by the Bureau of the Census the same as the estimates described in the case of the work of the inmates of penal and charitable institutions.

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

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

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

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

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

Cities lighting the streets, parks, and buildings with municipally operated electric lighting plants do not show by their accounts or statements of lighting the true costs of services, unless they take into account the interest on the value of their plant as well as the depreciation of that plant. Only a few cities prepare statements of the costs of their lighting service by these municipally operated enterprises which include interest on the value of the plant and hence, with

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the exception of the cities referred to, local reports of the costs of the lighting service are more or less defective. Recognizing this fact, and also the desirability of correct statements of the costs of lighting and similar services by municipal service enterprises, the Bureau of the Census includes interest as an expense of those enterprises, not only for the cities preparing statements on that basis, but for all others. The bureau hopes that the practice of the few cities with reference to this item may become the practice of all; so that the local statements of the cost of municipal lighting may be made more accurate and also more comparable as between cities. In introducing these figures for interest as costs of operating these enterprises or of making outlays for the public improvements mentioned in the preceding paragraph, the Bureau of the Census employs substantially the same methods as those used in the case of omitted statements of interdepartmental services already described. The interest charged as an outlay or as an expense of municipal service enterprises is credited as a revenue in the interest receivable account, and the amount so credited separately tabulated.

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

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

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

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

The extent to which state supervision of municipal and county accounts and reports has been extended by legislation prior to 1913 is shown by the following statement taken from the June number of the National Municipal Review for 1913. The statement was compiled by the Hon. F. H. Irwin, director of municipal statistics of the Indiana state board of accounts.

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STATE SUPERVISION OF MUNICIPAL ACCOUNTS, UNDER EXISTING LEGISLATIVE ENACTMENTS PRIOR TO 1913.[1]

1	2	3	4	5	6	7	8	9	10
STATE.	Supervisory control.	Official title of examining officer.	State offices.	State institutions.	Counties.	Townships.	Other municipalities.	Installation of uniform system of accounts.	Remarks.
Alabama	Governor	Chief examiner of public accts.	(2)	(2)	(2)	.....	Including legislative appropriations for any person, institution, or organization.	No provision	
Arizona	Governor	State examiner	(2)	(2)	(2)	.....	All precinct offices	State offices, institutions, and counties.	Supervision of state offices and institutions under direction of department of accounting and banking.
Arkansas									No law in effect.
California	State board of control.	Superintendent of accounts.	(2)	(2)	(2)	(2)	Including all disbursing officials.	All offices and municipalities.	
Colorado	Auditor of state	Public examiner	(2)	(2)	(2)			State offices, institutions, and counties.	
Connecticut	Comptroller		(2)	(2)			Courts and commissions.	Courts, state offices, and commissions.	
Delaware									No law in effect.
Florida									No law in effect.
Georgia									No law in effect.
Idaho	State insurance commissioner.	State examiner	(2)	(2)	(2)			State and county offices.	
Illinois	Auditor of state	Auditor of public accounts.	(2)	(2)				No provision	
Indiana	State board of accounts.	State examiner	(2)	(2)	(2)	(2)	Civil and school cities and towns.	All offices	
Iowa	Auditor of state						Cities and towns	Cities and towns	Examination of cities and towns less than 5,000 population on application or petition.
Kansas	Governor	State accountant	(2)	(2)	(2)			State institutions	Examination of counties on written order of governor.
Kentucky	Governor	State inspector and examiner.	(2)	(2)	(2)			No provision	
Louisiana	Governor	Supervisor of public accounts.	(2)	(2)	(2)	(2)	Municipal corporations, police, and road district juries.	All offices	
Maine	Governor	State auditor	(2)	(2)				No provision	
Maryland	Governor	State auditor	(2)	(2)	(2)		City of Baltimore	All offices	
Massachusetts	Auditor of the commonwealth.	Director bureau of statistics.	(2)	(2)			Cities and towns (on petition).	State offices, institutions, cities, and towns.	
Michigan	Auditor general		(2)	(2)				State offices and institutions.	
Minnesota	Department of public examiner.	Public examiner	(2)	(2)	(2)		Cities (over 50,000 population), towns, and villages (on request).	All offices	
Mississippi	State revenue department.	State revenue agent	(2)	(2)	(2)	(2)	All municipalities and levy boards.	No provision	
Missouri									No law in effect.
Montana	State board of examiners.	State accountant		(2)			City fire department relief associations.	State institutions	
Nebraska	Auditor of public accounts.	State accountant		(2)	County treasurer.			County treasurer's office.	
Nevada	Governor	State auditor						State offices, institutions, and counties.	Examination of counties, cities, and towns effected through local examination boards.
New Hampshire									No law in effect.
New Jersey	Department of accounts.	Auditor of accounts	(2)	(2)				State offices and institutions.	
New Mexico	Traveling auditor and bank examiner.	Traveling auditor and bank examiner.	(2)	(2)	(2)			State offices, institutions, and counties.	
New York	State comptroller	Chief accountant			(2)		Cities (second and third class), villages (population of 3,000 or more).	Counties, cities, and towns.	Cities of first class excluded, also the 4 counties comprising the city of Greater New York.
North Carolina									No law in effect.
North Dakota	Board of control							State institutions	
Ohio	Bureau of inspection and supervision of public offices.	Chief inspector and supervisor.	(2)	(2)	(2)	(2)	All taxing districts	All offices	
Oklahoma	Governor	State examiner and inspector.	(2)	(2)	(2)		Counties are examined on request or petition.	State offices, institutions, and counties.	
Oregon									No law in effect.
Pennsylvania	Auditor general		(2)	(2)				No provision	Supervision of state expenditures only.
Rhode Island									No law in effect.
South Carolina	Joint legislative commission.		(2)	(2)				No provision	
South Dakota	Governor	Executive accountant.	(2)	(2)	(2)			No provision	Law amended 1913 session. Examination of counties on request.
Tennessee	Comptroller	Revenue agent	(2)	(2)	(2)			No provision	
Texas									No law in effect.
Utah	State auditor	Examiner of public accounts.	(2)	(2)	County treasurer.			County treasurer's office.	
Vermont									No law in effect.
Virginia	Governor	State accountant	(2)	(2)				State offices and institutions.	
Washington	Bureau of inspection and supervision of public offices.	Chief inspector and supervisor.	(2)	(2)	(2)	(2)	All taxing districts, including civil and school cities and towns.	All offices	

[1] Compiled by F. H. Irwin, director municipal statistics, Indiana State Board of Accounts, Indianapolis, Ind., for the National Municipal Review, July, 1913.
[2] Office is subject to supervision.

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STATE SUPERVISION OF MUNICIPAL ACCOUNTS, UNDER EXISTING LEGISLATIVE ENACTMENTS PRIOR TO 1913—Continued.

1	2	3	4	5	6	7	8	9	10
STATE.	Supervisory control.	Official title of examining officer.	State offices.	State institutions.	Counties.	Townships.	Other municipalities.	Installation of uniform system of accounts.	Remarks.
West Virginia	State tax commissioner.	Chief inspector and supervisor.	(1)	(1)	(1)	(1)	All taxing districts, including civil and school cities and towns.	All offices	
Wisconsin	State tax commissioner.	Accounting director	(1)	(1)	(1)	.....	Cities, towns, and villages.	All offices (on request).	
Wyoming	Governor	State examiner	(1)	(1)	(1)	(1)	School districts, cities, and towns (on request).	All offices	Supervision also of all financial institutions.

[1] Office is subject to supervision.

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

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

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

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

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

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ACCOUNTING TERMINOLOGY.

ACCOUNTS AND ACCOUNTING.

Accounts.—Accounts are exhibits of the data of financial transactions set forth by counter entries called "debits" and "credits."

Accounting.—Accounting is the art of analyzing, recording, summarizing, and interpreting data relating to business in such a way as to ascertain the results of its operation for any given period, to disclose its state or condition at any given time, and to furnish all the information which accounts and summaries can supply for its systematic and successful administration.

MUNICIPAL REVENUES AND GOVERNMENTAL COSTS.

Municipal revenues.—Municipal revenues are the moneys and other wealth received by cities and other municipalities for governmental purposes which add to their assets without creating debt liabilities. The aggregate of these moneys and other wealth received by a given municipality constitutes *the revenue of the municipality;* while the portion of such moneys derived from a single source, as from taxes on real property or polls, is properly spoken of as *a municipal revenue. The revenue of a city or other municipality for a specified fiscal year* is the aggregate of (1) the revenues levied to meet the appropriations of that year; (2) those accruing during the year from the operation of public service enterprises, the loaning of money, the management of productive properties and investments, the performance of services, and the leasing of governmental buildings; and (3) those received from other sources during the year.

The principal revenues of the 193 cities covered by this report are (1) taxes, special assessments, fines, forfeitures, escheats, subventions, grants, donations, gifts, pension assessments, fees and charges other than those of public service enterprises, rents of municipal buildings, minor sales of general departments, highway privilege dues, and (2) the revenues derived from the operation of productive enterprises, properties, and investments, including interest, rents, etc. The revenues mentioned after (1) are here called *general revenues;* while those mentioned after (2) are here called *commercial revenues.* General and commercial revenues which are received for specified purposes or subject to specified conditions are spoken of as *trust revenues.*

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

The sovereign power of taxation is by the courts and many writers on public finance differentiated into the so-called "taxing power" and "police power," the first including the power to raise revenue, and the second the power of social, industrial, and economic regulation and control. This differentiation has been evolved by the courts in their efforts to reconcile or adjust the revenue-producing laws as enacted by the legislatures of the several states to the different constitutional provisions of those states. The great differences which exist in the constitutional and statutory provisions under which the 193 cities covered by this report derive their revenues render it impossible, however, for the Bureau of the Census to use this differentiation as the basis of any classification of revenue; and hence it employs the phrases "the taxing power" and "the police power" only for purposes of reference and for more exact description of certain revenues.

Subjects, objects, and methods of taxation.—Considered as exacted under the sovereign power of taxation, taxes may be levied upon every person, natural and corporate, and with reference to every object to which the legislative power of the nation or state extends; but the subject and object of taxation and the amount of taxes levied upon each at any given time are always determined by public needs and by public policy with reference to the conservation of order in political society, the encouragement of industry, and the discouragement of pernicious employments and injurious business or other activities. Further, the revenue exacted under the sovereign power of taxation may be levied and collected by any method that may be adopted by the legislative authority of the nation or state under which it is exacted. Special attention is here called to two of those methods involving an exaction of revenue (1) in connection with the grant of a privilege by the issue of a license or permit, and (2) by the infliction of a penalty or mulct for violation of

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

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law. When taxes are exacted by the first method, the license or permit is commonly granted by the government on payment of a valuable consideration, though this is not essential. According to court decisions with reference to this subject, to constitute a privilege such as is involved in this method of collecting taxes, the grant must confer authority to do something which without the grant would be illegal; for if what is to be done under the license is open to every one to do without it, the grant would be idle and nugatory. But the thing to be done may be a thing lawful in itself and restricted only for the purpose of securing revenue; that is to say, restricted in order to compel the taking out of a license. This is always the case where that which is licensed is not unlawful at the common law.

The second method is that employed by the states of Iowa and Ohio in exacting revenue from those engaged in the business of selling intoxicating liquors. The constitutions of those states expressly prohibiting the licensing of such business, the legislature exacts an annual mulct or penalty from those engaged therein as an assumed punishment for violation of law.

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

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

What has been said above with reference to the practical separation of the revenues secured from the licenses issued to dealers in the liquor traffic is, with minor modifications, applicable to all revenues collected in connection with the issue of licenses or permits or the exactions of so-called mulcts. With reference to them all it can be said that there is no practical agreement among legislators, judges, and writers on public finance as to what portion of these revenues is received as compensation for services or other benefits conferred, or for special expenses imposed upon the government, and what portion is otherwise received. The Bureau of the Census has been unable, therefore, to employ a classification which would show for revenues other than property taxes and special assessments the relative amounts of revenue which are collected with and those collected without reference to benefits received or burdens imposed. For this reason the Bureau of the Census uses the word *taxes* in this report as the generic designa-

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tion of all compulsory revenues other than fines and special assessments, but shows separately that portion of the aggregate amount of these so-called taxes which is obtained in connection with the issuance of a license or permit. The impossibility of further segregation demonstrates the extent to which the legal fiction of calling enforced contributions of wealth "fees," "fines," and "mulcts," which was employed by the early absolute rulers of Europe to reconcile their subjects to the payment of taxes, is continued in the modern terminology of revenues exacted under the sovereign power of taxation. (For a statement of the differences between the so-called "license fees" and "permit fees" here tabulated as taxes as stated above, and the amounts tabulated as fees and charges, see a later paragraph under heading "Fees and charges.")

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

Property taxes.—Property taxes are taxes upon the property of persons, natural and corporate. Under the existing laws in the United States, property taxes are universally levied without reference to benefits conferred upon or enjoyed by the taxpaying property owner. It should be noted, however, that under the laws of Germany and Great Britain the property tax upon the unearned increment of land values is levied with reference to measurable benefit received or enjoyed.

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

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

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

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

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

Business taxes.—Business taxes are taxes upon business and business activities exacted from persons, natural and corporate, (1) in proportion to the volume of their business; (2) by reason of the business in which they are engaged; or (3) by reason of some business activity which constitutes a part of their business, such as the selling of tobacco, the operation of pool tables, or acting as insurance or transportation

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agent. Business taxes as here defined may be levied with or without reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers, or special expenses imposed by them upon the government. Business taxes may be classified in many ways and given specific names, according to the basis of classification employed. Classified according to the business or business activity of the taxpayer, they are grouped under the headings "Taxes upon traffic in intoxicating liquors," "Taxes upon traffic in tobacco," etc.; classified so as to separate the business taxes paid by corporations from those paid by private persons and firms, the resulting classes would be designated as corporation and noncorporation business taxes; classified with reference to the issuance of a license or permit at the time of their collection, they fall into the two classes called license and nonlicense business taxes.

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

Nonbusiness license taxes.—Nonbusiness license taxes are taxes other than upon business that are exacted primarily for purposes of regulation, and are collected in connection with the issue of so-called licenses or permits, and are always levied with reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers. They may be subdivided and classified in many ways, although their aggregate is small. The receipts from these taxes are segregated for the purposes of this report into three classes, and are tabulated in Table 6 as nonbusiness license taxes paid by persons granted (1) dog licenses, (2) general licenses, and (3) permits.

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

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

In the third class, or that of *permit taxes*, are included all nonbusiness taxes that are collected in connection with the issue of so-called licenses or permits which are granted for some specified act or transaction, as marriage licenses or permits, and departmental permits, such as those authorizing the connecting of houses with sewers and water pipes. It should be noted in this connection, however, that nonbusiness license taxes collected by public service enterprises in connection with the issuance of permits by them are included for accounting purposes with revenue receipts from those enterprises; that inclusion does not, however, change the character of these receipts from compulsory revenue.

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

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

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

3. A tax is levied on the whole, or with reference to the whole, of a known political subdivision, as a state, county, city, town, or school district, or some special subdivision thereof or some special class of property therein; while a special assessment is levied

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on the property situated in a district created for the express purpose of a levy, and possessing no other function or even existence, than to include the thing upon which the levy is made.

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

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

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

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

Fines and forfeits.—*Fines* are amounts of wealth exacted from individuals, firms, and corporations under the sovereign power of inflicting punishment as penalties for violation of law, while *forfeits* are amounts accruing to governments in accordance with the terms of contracts as penalties for nonobservance of such contracts. Receipts from fines, like receipts from taxes, are what writers on public finance call "compulsory revenues," while those from penalties belong to the class called "contractual." It should be noted in this connection that the revenues from the liquor traffic in Ohio and Iowa which are collected under what are known as "mulct" laws, or laws for imposing mulcts or penalties, are tabulated in this report as business taxes and not as fines, such revenues being levied under the legal fiction of a "fine" or "mulct," just as the corresponding "license fees" are levied under the legal fiction of a benefit or service.

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

Subventions and grants.—Subventions and grants are gratuitous contributions made by one government to another. In the use of the 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 prior establishment of conditions.

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

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

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

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

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

The Bureau of the Census places in the generic group of revenues to which fees are assigned the revenues

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called "charges." In so tabulating charges it uses the word with its secondary or derivative meaning, which is identical, as has been pointed out, with the primary meaning of fees. The Bureau of the Census specifically applies the term *fees* to amounts collected as compensation for such services as are performed only by governments; while it uses the word *charges* as the designation of amounts collected as compensation for governmental services that are similar in character to those performed by one individual for another. The amount of a governmental fee is usually established by statute, and the fee is generally collected in advance. On the other hand, a governmental charge can be definitely determined only upon completion of the work or service, and advance payment for such work or service, if made at all, is made only to guarantee the costs when determined.

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

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

If a city establishes a refuse-disposal service for a portion of the city, and the cost of such service is met either from special assessment or general revenue, and a person outside of the territory covered by the service requests a similar service at his expense and the request is granted, the amount received for this service is a charge and not a special assessment.

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

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

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

Rates and tolls are in reality but charges in specified enterprises given special names. That distinction is never modified by the method adopted for enforcing the payment of rates for all such public utilities as water, gas, electric current, etc. In some cities unless these rates are promptly paid they are made a lien upon the real property to the occupant of which water, gas, or electric current is furnished, and the amount is placed on the tax roll and collected with taxes. This is a lien, as the courts have decided, for a debt, the amount collected being the compensation for the service furnished, and not a tax.

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

Major highway privilege dues are amounts of money exacted as compensation for those privileges upon the highways which are exclusively enjoyed by public

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utility corporations and which such corporations must possess in order to carry on their business. The privileges for which these dues are received as compensation are those most generally called "franchises," and are by some writers referred to as "operating franchises" to distinguish them from "corporate franchises," or authority to exist as a corporation.

Minor highway privilege dues are amounts of money exacted for licenses or easements granted for utilizing, for purposes specified, portions of the highway, or space above or below it, including the privilege of erecting awnings and signs projecting over or extending across the sidewalk or street, or constructing vaults under the sidewalks or streets in front of or adjoining the property owned or occupied by the grantee. Minor highway privilege dues may be collected from corporations as well as from private individuals.

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

Municipal governmental costs.—The term "municipal governmental costs" is employed in this report as a generic designation of (1) the costs of cities and other municipalities for maintaining their governments, protecting person, property, and health, providing social necessities, caring for the dependent, punishing the delinquent, bettering social conditions, and performing other services and carrying on other activities for which the municipalities have authority, and from which no permanent or subsequently convertible value is received or receivable; (2) the costs of constructing or acquiring the more permanent properties and public improvements used for governmental purposes; (3) their losses; and (4) the depreciation of their more permanent properties and public improvements due to waste, wear, and obsolescence. These governmental costs are readily separable into three principal classes called expenses, interest, and outlays. *The governmental costs of a city or other municipality for a specified fiscal year* are its expenses, interest, and outlays for that year.

Municipal expenses.—Municipal expenses are (1) the costs, other than interest, of cities and other municipalities from which no permanent or subsequently convertible value is received, and which increase their liabilities without increasing their assets, including the costs of services employed, property rented, and materials consumed in use in connection with the maintenance and operation of the government, the conduct of municipal undertakings, and the management of trusts; (2) their losses resulting from defalcation, bank failures, and other causes; and (3) the depreciation of their permanent properties and public improvements. *The municipal expenses of a given city or other municipality for a specified year* are the expenses accruing during that year. Municipal expenses are here separated into two principal classes, general and commercial.

The general expenses of municipalities are those incurred by them in connection with the exercise of their general governmental functions, and include all of their expenses other than those specifically described under the title "Commercial expenses."

The commercial expenses of municipalities include (1) the expenses of their public service enterprises or the costs of operating and maintaining those departments and enterprises, such as municipal water-supply systems and gas-supply systems, which are organized for the purpose of providing the inhabitants of the city with some public utility or service, and the losses and depreciation incident to such operation and maintenance; and (2) the expenses of general investments or the costs of managing the properties other than assets of sinking funds held as investments.

General and commercial expenses which are incurred in carrying forward and maintaining property left to cities in trust for specified municipal purposes or uses and for administering the trusts as directed by those establishing them are here called *trust expenses.*

Municipal interest.—Municipal interest on public debts, or municipal interest as it is frequently most spoken of in this report, is the cost to cities and other municipalities for the use of credit capital. *The municipal interest of a city or other municipality for a specified fiscal year* is the interest accruing during that year on its public debt.

Municipal outlays.—Municipal outlays are the costs of land or 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 undertaken by them. *The municipal outlays of a city or other municipality for a specified fiscal year* are the costs of permanent properties and public improvements that have been paid by warrants or orders or have otherwise become demand liabilities of the municipality.

Municipal outlays are here separated into two classes, general and commercial, corresponding substantially to the two classes of municipal expenses bearing the same designation. General and commercial expenses and outlays are also classified according to department, function, or enterprise. The classes of general expenses and outlays thus made are shown in detail in Table 11 and 18; and the classes of

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commercial expenses and outlays are shown in Tables 15 and 18.

Revenue charges or revenue expenditures.—The terms "revenue charges" and "revenue expenditures" are frequently employed in commercial accounting as generic designations of expenses and interest which constitute the current costs of commercial undertakings that must be met from revenue, and must be deducted therefrom to ascertain the current profit or gain. In governmental accounting the charges against revenue or the expenditures that by the terms of the budget or appropriation ordinance must be met therefrom in any given year seldom exactly correspond with the expenses and interest of that year. They most generally include, in addition to expenses and interest, certain payments for outlays and payments to sinking and other reserve funds; although in some cities in in which a limited number of expenses are payable from bond issues the revenue charges do not include all expenses. The amount of revenue charges or revenue expenditures of a given municipality for a given year being always determined by the budget for that year, they may with equal propriety be called *budgetary charges* or *budgetary expenditures*.

Summary of municipal revenues and governmental costs.—Of the many summaries of municipal financial 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 an excess 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 provided and available for reducing or 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, 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 their business operations for a given period; but it has a different significance, except in the special accounts of such *quasi* productive enterprises as water works 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.

The balance of such a summary will show for the great majority of American cities an excess of governmental revenues over expenses and interest. The amount of such an excess is the amount of the current revenues of the city that is available for meeting the costs of constructing or acquiring permanent properties and public improvements, purchasing investments, or reducing indebtedness. The excess of expenses and interest over revenues shows that the costs of all permanent properties and public improvements of the current year and an amount of current expenses equal to the given excess are thrown upon the future. The excess first mentioned—that 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 governmental 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 difference between the revenues and the expenses and interest of a city for a given year as "the excess of revenues over expenses and interest," or vice versa, and this practice will be followed until some brief term can be suggested which describes this balance in municipal accounting as accurately as the term "surplus," "revenue surplus," or "current revenue surplus," describes the corresponding balance in commercial accounting.

MUNICIPAL RECEIPTS AND PAYMENTS.

Receipts and payments in Census statistics.—Attention has been called on preceding pages to the fact that the Census financial statistics of cities are necessarily based upon, and in large part derived from, the accounts and reports of city comptrollers and treasurers, and of other officials discharging some or all of the duties of officers bearing those designations; and to the further fact that those accounts, so far as they are records of financial transactions, are with few exceptions primarily accounts with what are called in the commercial world receipts and payments of "cash." The methods employed by the Bureau of the Census in using the accounts of city comptrollers and treasurers for the purpose of compiling comparable statistics of governmental costs have already been described at length. By those methods certain receipts and payments not recorded in cash accounts, but iden-

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tical in character with those thus recorded, are included in these statistics, and also certain receipts other than cash. The character of the receipts and payments thus included is definitely set forth in the statements which follow.

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

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

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

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

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

Municipal governmental cost payments.—The term "municipal governmental cost payments" is here applied to the payments of cities and other municipalities for their governmental costs, or for their expenses, interest, and outlays, less amounts which have been returned or are to be returned by reason of error or otherwise. The amounts so returned or to be returned are always recorded as receipts in the same accounts with governmental cost payments, and the payments and counterbalancing receipts are in this report called *counterbalancing payments and receipts. The municipal governmental cost payments of a given fiscal year* included in the Census financial statistics comprise (1) the amounts recorded in local cash accounts of the comptroller or officer acting as comptroller as paid during the year in settlement of the claims of the current year on account of expenses, interest, and outlays, including payments for materials and supplies used during the year; (2) the amounts recorded in the same accounts as paid during the succeeding year in settlement of the expenses, interest, and outlays for the given year; (3) payments recorded in the local cash accounts of city comptrolling officers in preceding years, equal in amount to the excess of the value of materials and supplies charged during the year as expenses and outlays over the payments of the year for new materials and supplies; and (4) payments for interdepartmental services not recorded in local cash accounts. The payments mentioned after (1) and (2) are in most cases equal in amount to payments recorded in warrant registers, and differ from them only to the extent that some payments are made without the issue of a warrant or order, as has already been explained. With that exception those payments may be called *warrant payments* as well as "cash payments." The payments mentioned in (3) and (4) are combined by the Bureau of the Census with those mentioned in (1) and (2) for the purpose of compiling more comparable statistics of governmental cost payments, as has been explained on pages 24, 25, and 26, under the

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captions "Difficulties arising from lack of proper accounts with materials and supplies," "Difficulties arising from different methods of accounting for interdepartmental services," and "Difficulties arising from faulty accounting for interest chargeable as outlay or expense."

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

Significance of primary classification of municipal receipts and payments.—The segregation of municipal receipts into revenue and nonrevenue receipts and the segregation of municipal payments into governmental cost and nongovernmental cost payments is of great significance, since it permits the preparation of summaries of financial transactions that show approximately at least the outcome or result of current financial transactions expressed in terms of an increase or decrease of the net indebtedness, and also those which show the excess of revenue receipts over the expenses and interest for meeting which they are provided, or the reverse.

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

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

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

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

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rate statements of governmental costs, as has previously been explained.

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

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

Subordinate classes of municipal receipts and payments.—Municipal revenue receipts, whether receipts from the public or transfer receipts, are classified and tabulated in Tables 3, 6, 7, 8, 9, and 10, and in the text tables, page 54, so as to show those from general and commercial revenues and from the various classes of those revenues. In like manner municipal governmental cost payments, whether payments to the public or transfer payments, are classified and tabulated in Tables 11, 15, 17, and 18, and in the text table on page 56, so as to show those paid in settlement of claims arising for expenses, interest, and outlays. The text table on page 51 presents a summary of municipal revenue receipts and governmental cost payments classified as "net" and "transfer;" the *net revenue receipts* being the receipts on revenue account, less the revenue transfer receipts and the receipts returned or to be returned by reason of error or otherwise, and the *net governmental cost payments* being the payments for expenses, interest, and outlays, less transfer governmental cost payments and the payments returned or to be returned by reason of error or otherwise.

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

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

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

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

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

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 revenue receipts and governmental cost payments.—In Table 3 of this report is presented a classified summary of the revenue receipts and the 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. 37).

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.

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

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

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

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

Assets in governmental accounts.—Some modern accountants who have prepared what they call complete balance-sheet statements of the financial con-

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

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

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

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

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

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

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

Municipal properties.—Municipal properties is the designation employed by the Bureau of the Census in referring to land used by cities and other municipalities for governmental purposes, to buildings and other more or less permanent structures on such land (other than those here called public improvements), and to furni-

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ture, tools, apparatus, and other equipment having a life in service of more than one year, excepting hand tools and other small portable tools which may be lost or stolen and of which no accounting record is kept. These properties are further classified as productive and nonproductive. *Municipal productive properties* include the lands, buildings, structures, furniture, machinery, tools, and other equipment that are used by cities and other municipalities in connection with the operation of their public service enterprises. All other properties of municipalities are spoken of as *municipal nonproductive properties.*

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

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

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

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

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

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

By reason of these differences, liabilities in accounts should be fully differentiated from proprietary rights,

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as is done in the definitions of the two terms which follow, and in the accompanying suggested form for a municipal balance sheet.

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

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

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

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

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

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

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

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

The debts or debt liabilities of municipalities may be classified in many ways, and thus given many specific designations. Classified with reference to cred-

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itors, they are here called actual and nominal debts or debt liabilities; classified according to the provisions made for meeting them, they are called current, fixed, and floating liabilities; and classified according to the time when due and payable, they are called due and demand debt liabilities, debt liabilities not due, and unadjusted debt liabilities or claims.

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

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

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

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

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

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

Proprietary interests in private accounts.—The term "proprietary interests" is the designation here used

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in referring to the amount of money or other wealth which the proprietor or proprietors of a private business have invested in that business. Its amount in any case is always the difference between the assets and the liabilities of the business. In accounts these proprietary interests or property rights of the proprietors are represented by credit balances, the same as are the liabilities, and in the case of corporations are readily separable into two classes—those which are recorded in the accounts with capital stock, representing the original investments of the stockholders, and those which are recorded in the accounts with the so-called surplus, which represents the undivided profits or earnings of the business. The difference between the interests or rights of the proprietors represented by credit balances in one group of accounts, and the claims of creditors or liabilities that are represented by credit entries in another set of accounts have been set forth on page 43 in the quotation from Sprague's "The Philosophy of Accounts."

Municipal proprietary interests.—The term "municipal proprietary interests" is the designation here applied to the excess of the value of municipal assets, properties, and public improvements over the amount of municipal liabilities. These interests are the net contributions of the citizens, or the general public, toward acquiring or constructing such assets, properties, and public improvements, and may with equal propriety be spoken of as *municipal revenue accumulations*. They are of four distinct classes: (1) Those that are held subject to the conditions of public trusts for municipal uses; (2) those which are held subject to the terms of appropriation acts for expenditure for specific purposes; (3) those which are held subject to future contingencies, including those for depreciation and fire losses; and (4) all others. The classes numbered (1), (2), and (3) are called *reserves* to distinguish them from liabilities or claims of creditors on the one side and from *the free or unreserved proprietary interests* represented by class (4). The reserves should be given specific names descriptive of the object or purpose of the reservation; those referred to under (1) being given the general designation *reserves for public trusts*, and those referred to under (2) *appropriation reserves*, and those referred to under (3) *reserves for contingencies*.

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

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

In arranging balance sheets American and Scotch accountants place the assets on the left-hand side and the liabilities and proprietary interests on the right, while the English accountants place the assets on the right-hand side of the sheet.

A special form of balance sheet known as "the double account form" is used by many corporations, such as railways, in presenting a statement of their financial condition. This form is prescribed in Great Britain for companies, such as railways, formed to undertake public works under sanction of acts of Parliament. Its distinct characteristic is that since the money authorized to be spent is provided for a specific purpose, such as the construction of a railway, the fixed assets and the fixed liabilities and proprietary interests are separated from the current assets and current liabilities and current proprietary interests of the concern, the fixed assets, liabilities, and capital stock being kept in an account and shown in a statement called "receipts and expenditures on capital account," and the other assets, liabilities, and proprietary interests forming a "general balance sheet" of the concern. The excess of the so-called capital receipts over the amount expended for the fixed assets shows the amount of those receipts which have been applied to the specific purpose for which they were secured and are still available; while any excess of expenditures for fixed assets over capital receipts measures the floating debt of the so-called capital account. The balance of the capital account is carried to the general balance sheet and

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represents either the indebtedness of capital to revenue or that of revenue to capital. Several modifications of the double account form of balance sheet are employed by municipalities, of which mention is made in later paragraphs.

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

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

Current municipal balance sheets.—Of the various statements of financial condition in balance-sheet form that are being used by American cities, none are of greater administrative value or popular interest than a statement of current assets and current and floating liabilities, appropriation reserves, and surplus, constituting what is here called a current municipal balance sheet, corresponding in some respects to that division of the commercial double-form balance sheet to which most accountants give the designation "general balance sheet." It differs from that sheet, however, since the current revenue accumulations or proprietary interests of the city are derived from its current operation, and the current section of the municipal balance sheet must be closed into other divisions instead of the reverse, as in the case of the double-form private balance sheet. In a properly prepared municipal summary, such as is here described, there should be shown on the right-hand side a detailed statement of the city's current debts, including those which arise from contracts and private trusts, and public trusts for nonmunicipal uses, so arranged as to exhibit (1) the outstanding warrants, judgments, and other due and demand debt liabilities to be met from general revenues; (2) fiduciary debts that constitute due and demand liabilities to be met from the assets received when the liabilities were created or assumed; (3) claims awaiting audit that will probably become due and demand liabilities within the next few days; and (4) other current and floating debts arranged in the order in which they become due, and with reference to the assets from which they are to be paid.

On the same side should be shown after the liabilities a detailed exhibit of the proprietary interests, or the excess of current assets over the current liabilities. This should be so arranged as to show (1) the reserves for meeting current appropriations (*a*) from general revenues, (*b*) those to be met from income of public trust funds, and (*c*) those to be met from cash in the treasury derived from issue of debt obligations; and (2) the *current surplus*, or the excess of assets over liabilities and appropriations that is available for future appropriations, if such excess exists.

The assets should be given in detail on the left-hand side of the summary, and arranged in an order that corresponds in a general way with the order of the liabilities, and one which will most readily show the relation of the various classes of liabilities and reserves and the assets available or provided for meeting the same. For a city in which the assets are less than the liabilities and reserves, there will be a balancing account on the left-hand side of the balance sheet showing the excess of the liabilities and reserves over the assets, which is here referred to as *current deficit*. The current surplus of such a sheet shows, if correct in its statement of assets and liabilities, the amount of unappropriated resources, or resources that are available for future appropriations; and the current deficit, if one exists, shows the actual floating debt of the municipality, or the current liabilities for the amortization of which no assets are in the treasury or have been provided.

General municipal balance sheets.—The term "general municipal balance sheet" is here applied to a second section of the double-account form of the municipal balance sheet which shows on the left-hand side (1) the surplus assets, if such there be, recorded on the current balance sheet; (2) the assets of sinking funds accumulated for the amortization of fixed debt; (3) the assets of public trust funds for municipal and nonmunicipal uses; (4) the assets of other funds with permanent investments; and (5) real and other property held for investment purposes but not constituting assets of funds. On the same side of the balance sheet should be shown the value of the property and public improvements of the municipality.

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On the right-hand side of the same sheet or statement, there should be included under the general title "Liabilities" (1) the deficit, if such there be, shown on the current balance sheet; (2) the fixed debts of the municipality; and (3) the liabilities of the municipality by reason of public trust funds for nonmunicipal uses.

On the same side of the sheet should be given under the heading "Proprietary interests" or "Revenue accumulations" (1) the reserves of the municipality by reason of public trust funds for municipal uses; (2) the reserves by reason of sinking fund provisions; (3) contingent reserves of the municipality for fire insurance, depreciation, and kindred purposes; and (4) the free or unreserved proprietary interests of the municipality, or the excess of the value of the assets over the liabilities or reserves of the municipality. In stating the reserves on account of public trusts, they should not only be segregated so as to show the reserves for each class of trusts, but also so as to show the reservations by reason of the assets for public trust funds, and those which are represented by the value of the properties which have been received by donation for specified purposes. In presenting a statement of contingent reserves, care should be taken to eliminate all such nominal reserves as those represented by offsets to assets by reason of depreciation already experienced and losses already suffered but not adjusted. These offsets expressed by estimates should be shown, as previously stated, on the side of assets and property as deductions from the reported book value of such assets and properties.

Some cities in making a general balance sheet such as is here described, or a single-form balance sheet, have given to the free or unreserved proprietary interests as above described the designation "surplus." Those interests which represent the excess of assets and properties and public improvements over liabilities and reserves are not a surplus in any such sense as the term is used in corporation accounting, or in the accounts of a private individual or firm. It is not an undivided profit or excess of proprietary interests over original investments as is the surplus of a commercial enterprise. It represents the total free proprietary interests of the citizens and general public in the property assets and public improvements of the city, and should be given some such designation as that used above that indicates its character or the sources from which it has been derived. Taking account of the character of the excess, it can best be spoken of by the term above used, "municipal proprietary interests;" while if it is desirable to take account of the fact that an excess of assets represents an accumulation of revenues not used for expenses or interest, that excess has been here 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.

Consolidated balance sheets.—A number of cities have introduced modifications of the double-form municipal balance sheet described above, under the titles "Current municipal balance sheets" and "General municipal balance sheets." They are sheets that are arranged in a number of sections, one of which contains the totals of the various items in the other sections. Each section other than the total contains a statement of the assets, properties, public improvements, liabilities, reserves, and free proprietary interests of one of the administrative funds or accounts of the city. The city of Philadelphia makes use of a very commendable balance sheet of this type arranged under the four subheads: (1) General account; (2) permanent funds, properties, and improvements; (3) sinking fund; and (4) special and trust accounts.

The same general rules should be observed in making use of balance sheet statements of this class that have been set forth at length in the paragraphs immediately preceding this.

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 public improvements is more or less incorrect due to lack of data pertaining to their original cost and failure to take account of depreciation. 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.

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DESCRIPTION OF GENERAL TABLES.

NUMBER AND CHARACTER OF GENERAL TABLES.

The statistics of this report relate to 192 incorporated cities and the incorporated town of West Hoboken, N. J., each of which had, on July 1, 1911, an estimated population of over 30,000. These statistics pertain to the fiscal year of each municipality, and of each division and fund thereof, closing between February 1, 1911, and January 31, 1912, as shown in detail in Table 23.

The statistics of this report are presented in 42 general and supplementary tables, and statements contained in the accompanying text. General Table 1 gives certain statistics relating to the population and area of the cities covered by the report. Tables 2 to 25 summarize and give in detail the receipts and payments. Table 2 is a summary of all receipts classified as revenue and nonrevenue, and of all payments classified as governmental cost and nongovernmental cost payments; it also contains a statement of cash balances at the beginning and close of the year. Table 3 summarizes the revenue receipts and governmental cost payments, and makes certain comparisons between those receipts and payments. Table 4 presents per capita averages, and Table 5 the per cent distribution of the receipts and payments shown in Table 3. Tables 6 to 10 give detailed statistics of the revenue receipts summarized in Table 3. Tables 11, 12, 15, 16, 17, and 18 give similar detailed statistics of governmental cost payments. Table 13 summarizes certain groups of these payments and presents per capita averages therefor, and Table 14 gives the per cent distribution of these tables. Table 19 summarizes the nonrevenue receipts and nongovernmental cost payments, and Tables 20 to 22 present details of such receipts and payments. Table 23 gives the date of the close of the fiscal year of every division and fund of the government of the cities covered by the report, and also the receipts and payments of those divisions and funds classified as receipts from the public and transfer receipts, and as payments to the public and transfer payments. Tables 24 and 25 contain supplemental statistics of receipts and payments of sinking and public trust funds. Tables 26, 27, and 28 relate to municipal assets and the value of municipal properties and public improvements, and Tables 29 to 33 relate to municipal indebtedness. Table 34 presents statistics of the assessed valuation of property subject to taxation, and of amounts and rates of tax levies. Tables 35 to 42 contain detailed statistics relating to receipts, properties, and payments for public schools.

TABLE 1.

Date of incorporation as a city.—In the first column, under the general heading "Date of incorporation as a city," are given for 192 of the municipalities covered by this report the dates on which they were organized as cities. In the same column is given for West Hoboken, N. J., the date when it was organized as a town. In the second column under the same general heading are given the dates of the latest complete reorganization of the same municipalities. The date of the first organization as reported is doubtless correct in all instances, but the date of the latest reorganization is correct only in most instances, owing to the difficulty in distinguishing between the complete reorganization of the city government which results from the enactment of a city charter or a new municipal code, and the minor governmental changes which result from the enactment of amendments to the charter or to the municipal code.

Population.—In Table 1 are shown for each of the municipalities covered by the report its estimated population as of July 1, 1911, its population as returned by the decennial census of April 15, 1910, and that of June 1, 1900. The estimates of population shown in Table 1 for 1911 are, in the case of cities which have the same territorial area as in 1900, based upon the assumption that the increase in the population of a municipality during the period April 15, 1910, to July 1, 1911, was the same as the average increase during a similar period between the census enumeration of June 1, 1900, and that of April 15, 1910, or 29/237 of the increase between those dates, or a proportional part of the total increase shown by the Federal census of 1910 as compared with the enumeration of a state census in 1904 or 1905. In computing these estimates for cities whose territorial area has been enlarged or diminished during the decade or the five-year or six-year period since the state census, the enumerated or estimated population of the annexed or detached territory shown in the columns of the table has been taken into consideration.

Area.—In Table 1 are shown for each of the municipalities covered by the report the area of the city July 1, 1911, and the area annexed or detached between June 1, 1900, and July 1, 1911. The area given under each of these two headings is subdivided whenever possible into land area and water area. The area of

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Pittsburgh as given in 1911 includes the area of the former city of Allegheny, which was consolidated with Pittsburgh in 1908. At the time of the consolidation Allegheny had an area of 5,126 acres, of which 4,726 acres were land and 400 acres water.

TABLE 2.

Summary of all receipts and payments.—Table 2 presents for the municipalities covered by this report a summary of their receipts classified as revenue and nonrevenue, and of their payments classified as governmental cost and nongovernmental cost. In the column of receipts headed "Revenue" are summarized all amounts that are recorded in the books of the several municipalities as having been received on revenue account other than receipts in error and accrued interest received on the original issue of city debt obligations. In the second column for receipts are summarized all other receipts under the heading "Nonrevenue." In the column of payments headed "Governmental costs" are summarized all amounts recorded in the books of the several cities as having been paid on account of expenses, interest, and outlays other than payments in error, payments of accrued interest on investments purchased, and payments for outlays balanced by amounts credited in outlay accounts. In the second column for payments are summarized all other payments under the heading "Nongovernmental cost." The receipts and payments summarized as here stated are further summarized in Table 23 by division and fund of the government receiving and paying. They are given with considerable detail in Tables 3 and 19, and with other details in text Tables V and VI, on pages 51 and 52.

Summary of cash balances.—The cash in the possession of the 193 municipalities increased during the fiscal year 1911 from $235,498,265 to $264,614,006, an increase of $29,115,741, or nearly 12.4 per cent. All of the five groups of cities show an increase of cash on hand, although the cities containing over 500,000 inhabitants reported nearly one-half of the total. Of the 193 cities, 114, or about 59.1 per cent of all the cities, reported an increase of cash on hand during the year, and 79, or about 40.9 per cent, reported a decrease. Increases in cash on hand were shown by the cities having a population of over 30,000, for which the Bureau of the Census secured statistics for the fiscal years 1908, 1909, and 1910. The increase in 1910 was $20,571,175; in 1909, $17,784,932; and in 1908, $52,742,336.

The increase in four years of over $120,000,000 in the cash balances represents in large part the accumulation of money obtained by the issue of long-term debt obligations for the acquisition and construction of public improvements. This increase in cash on hand added at least $2,400,000 to the current governmental costs of the cities covered by the Census report, this amount being approximately the excess payments of interest on account of the idle money thus brought into the treasury. This municipal expenditure must be spoken of as useless. It results in most cities not so much from error or mismanagement on the part of city officials as from the operation of unwise laws relating to the borrowing of money to finance public improvements. These laws burden the cities with needless interest payments without accomplishing any good that may not be secured in other ways. New York City has in recent years led in securing legislation relating to methods of financing public improvements that permit such 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 enactment of similar laws in all states.

TABLE 3.

Summary of revenue receipts and governmental cost payments.—Table 3 is designed to present for each municipality covered by this report a summary of the results or outcome of its financial transactions, such as is described on page 37, under the title "Summary of municipal revenues and governmental costs," so far as such summaries can be presented in the form of an exhibit of receipts and payments. The receipts and payments included in the table are those defined in the introduction as revenue receipts and governmental cost payments and described in the text for Table 2; the revenue receipts being classified in the table as obtained from the various kinds of taxes and other revenues, and the governmental cost payments as paid for expenses, interest, and outlays.

Summary of net and transfer revenue receipts and governmental cost payments.—The totals of Table 3 include both actual or net receipts and payments, or receipts from and payments to the public, and nominal or transfer receipts and payments, or amounts received by one enterprise, department, fund, or account from another. In Table V the total revenue receipts of Table 3 are separated into net and transfer revenue receipts, and the payments of Table 3 are in like manner separated into net and transfer governmental cost payments.

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City number.	Table V CITY.	REVENUE RECEIPTS. Net.	REVENUE RECEIPTS. Transfer.	GOVERNMENTAL COST PAYMENTS. Net.	GOVERNMENTAL COST PAYMENTS. Transfer.
	Grand total	$787,230,885	$18,489,238	$909,849,800	$18,485,598
	Group I	393,376,223	13,033,933	448,966,924	13,029,630
	Group II	113,026,849	1,530,040	126,965,960	1,530,040
	Group III	137,449,083	1,965,970	165,982,551	1,965,770
	Group IV	80,987,313	1,140,429	98,366,978	1,140,279
	Group V	62,391,427	818,866	69,567,387	819,879
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.				
1	New York, N. Y.	$190,099,160	$8,864,733	$242,764,576	$8,864,733
2	Chicago, Ill.	65,826,724	350,590	62,028,091	346,287
3	Philadelphia, Pa.	38,681,475	696,651	43,381,302	696,651
4	St. Louis, Mo.	20,150,061	87,150	22,507,973	87,150
5	Boston, Mass.	32,661,359	1,691,111	28,211,100	1,691,111
6	Cleveland, Ohio.	14,760,630	173,191	16,339,315	173,191
7	Baltimore, Md.	13,138,291	704,767	14,253,774	704,767
8	Pittsburgh, Pa.	18,058,523	465,740	19,210,793	465,740
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.				
9	Detroit, Mich.	$11,914,000	$165,688	$12,178,136	$165,688
10	Buffalo, N. Y.	11,652,229	230,532	12,853,688	230,532
11	San Francisco, Cal.	12,518,400	2,200	17,442,002	2,200
12	Milwaukee, Wis.	9,212,910	111,380	9,348,297	111,380
13	Cincinnati, Ohio.	12,962,091	381,674	15,460,924	381,674
14	Newark, N. J.	11,777,704	334,836	12,750,986	334,836
15	Los Angeles, Cal.	13,027,534	40,098	16,670,670	40,098
16	New Orleans, La.	8,068,523	38,465	8,251,704	38,465
17	Washington, D. C.	13,379,552	61,842	12,229,665	61,842
18	Minneapolis, Minn.	8,513,906	163,325	9,779,888	163,325
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.				
19	Jersey City, N. J.	$6,728,578	$217,088	$13,181,720	$217,088
20	Seattle, Wash.	13,085,439	287,610	16,754,509	287,610
21	Kansas City, Mo.	7,466,362	38,640	7,571,923	38,640
22	Indianapolis, Ind.	4,675,806	1,320	4,954,832	1,320
23	Providence, R. I.	5,475,302	285,830	4,872,376	285,830
24	Louisville, Ky.	6,051,009	11,304	6,068,656	11,304
25	Rochester, N. Y.	5,685,275	11,213	7,325,434	11,213
26	Denver, Colo.	6,526,376	47,683	6,613,490	47,683
27	Portland, Oreg.	8,950,755	68,485	14,803,668	68,485
28	St. Paul, Minn.	4,489,110	22,803	4,601,007	22,803
29	Columbus, Ohio.	4,215,891	180,050	4,783,337	180,050
30	Toledo, Ohio.	3,650,080	88,007	3,914,208	87,807
31	Atlanta, Ga.	3,195,707	76,820	4,251,933	76,820
32	Oakland, Cal.	4,311,513	6,225	5,240,041	6,225
33	Worcester, Mass.	3,591,294	176,925	4,046,809	176,925
34	Birmingham, Ala.	1,962,045	41,287	3,098,527	41,287
35	Syracuse, N. Y.	3,413,255	2,295	3,589,684	2,295
36	New Haven, Conn.	2,536,793	575	2,481,164	575
37	Memphis, Tenn.	2,957,209	2,584	4,322,300	2,584
38	Scranton, Pa.	1,712,963		1,843,041	
39	Richmond, Va.	3,230,306	124,161	3,610,976	124,161
40	Paterson, N. J.	1,982,213	11,753	1,948,118	11,753
41	Omaha, Nebr.	2,978,937	17,552	3,864,162	17,552
42	Fall River, Mass.	2,300,895	14,515	2,300,829	14,515
43	Dayton, Ohio.	2,415,989	12,957	2,453,770	12,957
44	Grand Rapids, Mich.	2,419,284	35,434	2,970,042	35,434
45	Spokane, Wash.	3,850,314	10,465	5,907,143	10,465
46	Nashville, Tenn.	1,935,277	17,423	2,269,066	17,423
47	Lowell, Mass.	2,038,263	9,949	2,153,740	9,949
48	Cambridge, Mass.	3,158,257	50,019	2,633,294	50,019
49	Bridgeport, Conn.	1,696,114	19,672	1,665,664	19,672
50	New Bedford, Mass.	2,431,400	26,420	3,248,403	26,420
51	San Antonio, Tex.	1,405,919	90	1,419,366	90
52	Hartford, Conn.	2,688,244	23,707	2,940,078	23,707
53	Albany, N. Y.	2,236,909	25,109	2,251,011	25,109
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.				
54	Trenton, N. J.	$1,723,455	$48,277	$1,977,897	$48,277
55	Reading, Pa.	1,294,746	5,740	1,221,706	5,740
56	Dallas, Tex.	2,073,633	15,241	2,470,155	15,241
57	Salt Lake City, Utah.	2,782,940	6,387	3,134,598	6,387
58	Camden, N. J.	1,406,566	24,769	1,522,732	24,769
59	Springfield, Mass.	2,763,253	88,105	3,285,109	88,105
60	Lynn, Mass.	2,038,047	29,032	2,039,300	29,032
61	Lawrence, Mass.	1,551,260	13,446	1,663,204	13,446
62	Tacoma, Wash.	3,954,516	246,230	6,355,846	246,230
63	Des Moines, Iowa	2,122,811		2,566,220	
64	Wilmington, Del.	1,152,820	807	1,325,620	807
65	Kansas City, Kans.	1,781,968	42,676	2,634,584	42,676
66	Yonkers, N. Y.	2,308,447	9,332	3,171,328	9,332
67	Youngstown, Ohio.	1,663,204	8,262	2,055,406	8,262
68	Houston, Tex.	1,551,799		2,307,065	
69	Norfolk, Va.	$1,482,923	$40,768	$2,295,728	$40,768
70	Duluth, Minn.	2,467,079	45,196	2,583,210	45,196
71	Fort Worth, Tex.	2,034,188	25,547	2,961,109	25,547
72	Somerville, Mass.	1,759,469	895	1,721,691	895
73	St. Joseph, Mo.	1,525,935	4,087	1,472,346	4,087
74	Utica, N. Y.	1,265,768	1,196	1,516,955	1,196
75	Troy, N. Y.	1,623,165	4,744	1,667,091	4,744
76	Elizabeth, N. J.	1,174,194	8,577	1,154,234	8,577
77	Schenectady, N. Y.	1,709,750		1,759,895	
78	Waterbury, Conn.	1,359,537	3,657	1,756,112	3,657
79	Akron, Ohio.	1,163,467	5,065	1,613,087	5,065
80	Oklahoma City, Okla.	1,413,006	6,500	4,031,533	6,500
81	Manchester, N. H.	1,086,602	46,713	1,069,162	46,713
82	Hoboken, N. J.	1,508,673	1,812	1,497,706	1,812
83	Evansville, Ind.	1,238,262	2,820	1,214,110	2,820
84	Wilkes-Barre, Pa.	876,689	880	1,049,028	880
85	Erie, Pa.	1,158,805	11,463	1,236,910	11,463
86	Peoria, Ill.	1,286,100	3,171	1,458,152	3,171
87	Fort Wayne, Ind.	1,226,675	57,421	1,235,330	57,271
88	Harrisburg, Pa.	1,124,475	6,880	1,303,028	6,880
89	Savannah, Ga.	1,297,418		1,236,652	
90	Jacksonville, Fla.	1,516,441	73,474	1,525,527	73,474
91	East St. Louis, Ill.	951,854		1,742,639	
92	Terre Haute, Ind.	830,613		774,911	
93	Holyoke, Mass.	1,591,767	48,913	1,638,332	48,913
94	Portland, Me.	1,726,534	35,449	2,525,793	35,449
95	South Bend, Ind.	898,176		997,731	
96	Charleston, S. C.	938,948	30,137	1,174,561	30,137
97	Brockton, Mass.	1,398,652	24,420	1,452,788	24,420
98	Passaic, N. J.	573,885	1,545	906,082	1,545
99	Bayonne, N. J.	1,251,298	11,452	1,691,582	11,452
100	Johnstown, Pa.	573,492	7,760	669,577	7,760
101	Wichita, Kans.	1,497,637		2,443,421	
102	Covington, Ky.	797,157		789,425	
103	Allentown, Pa.	673,714	3,932	674,649	3,932
104	Pawtucket, R. I.	1,134,835	55,156	1,260,464	55,156
105	Springfield, Ill.	1,145,186	2,400	840,283	2,400
106	Altoona, Pa.	781,808	7,814	785,309	7,814
107	Mobile, Ala.	831,955	10,713	959,834	10,713
108	Canton, Ohio.	836,101	3,478	994,751	3,478
109	Saginaw, Mich.	1,065,606	8,090	925,480	8,090
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.				
110	Binghamton, N. Y.	$788,794	$1,662	$749,223	$1,662
111	Sioux City, Iowa	859,668		892,948	
112	Atlantic City, N. J.	1,831,979	106,824	2,407,089	106,524
113	Rockford, Ill.	767,966	111	1,014,054	111
114	Lancaster, Pa.	572,515	2,486	592,239	2,486
115	Springfield, Ohio.	960,880	2,526	915,153	2,526
116	Little Rock, Ark.	730,890	9,194	739,413	9,194
117	Sacramento, Cal.	1,526,352		1,418,527	
118	Pueblo, Colo.	990,453	35,035	904,743	35,035
119	Chattanooga, Tenn.	701,070	3,125	953,114	3,125
120	Bay City, Mich.	759,139	28,780	597,746	28,780
121	York, Pa.	700,953	4,349	601,269	4,349
122	Malden, Mass.	1,008,748	5,629	948,248	5,629
123	New Britain, Conn.	813,894	1,665	1,015,366	1,665
124	Haverhill, Mass.	939,256	7,712	996,655	7,712
125	Salem, Mass.	778,160	2,000	802,592	2,000
126	Lincoln, Nebr.	901,664	7,022	794,858	7,022
127	Berkeley, Cal.	946,599		968,444	
128	Davenport, Iowa.	973,570		912,659	
129	Topeka, Kans.	1,010,934	23,493	934,775	23,493
130	McKeesport, Pa	727,467	2,740	681,528	2,740
131	Flint, Mich.	585,129	11,649	830,883	11,649
132	Tampa, Fla.	622,909	14,255	598,009	14,255
133	San Diego, Cal.	1,838,512	13,201	2,142,837	13,201
134	El Paso, Tex.	746,216	16,720	2,094,410	17,110
135	Wheeling, W. Va.	739,260	6,370	901,702	6,370
136	Racine, Wis.	686,921	881	721,807	881
137	Kalamazoo, Mich.	650,259	2,600	594,801	2,600
138	Superior, Wis.	775,426	360	896,455	360
139	Augusta, Ga.	874,270	10,897	953,084	10,897
140	Macon, Ga.	686,271	19,218	1,404,608	19,218
141	Newton, Mass.	1,661,418	62,062	1,405,897	62,062
142	Butte, Mont.	806,968	304	824,125	304
143	Woonsocket, R. I.	564,052	47,161	508,058	47,161
144	Chester, Pa.	410,135	4,704	366,741	4,704
145	Montgomery, Ala.	744,830	7,103	1,064,037	7,103
146	Fitchburg, Mass.	847,197	16,874	893,319	16,874
147	Dubuque, Iowa.	643,066		576,218	
148	Galveston, Tex.	836,566	3,750	2,106,103	3,750
149	Elmira, N. Y.	551,231	831	593,256	831

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Table V—Contd.

City number.	CITY.	REVENUE RECEIPTS. Net.	REVENUE RECEIPTS. Transfer.	GOVERNMENTAL COST PAYMENTS. Net.	GOVERNMENTAL COST PAYMENTS. Transfer.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—continued.					
150	New Castle, Pa.	$458,741	.....	$474,487	.....
151	West Hoboken, N. J.	495,918	.....	527,044	.....
152	Knoxville, Tenn.	805,286	$283	715,791	$283
153	Hamilton, Ohio	731,462	3,278	965,412	3,278
154	Springfield, Mo.	561,367	.....	518,323	.....
155	East Orange, N. J.	1,005,403	18,470	1,208,944	18,470
156	Quincy, Ill.	566,416	.....	462,409	.....
157	Roanoke, Va.	578,799	10,870	973,919	10,870
158	Lexington, Ky.	656,940	.....	612,352	.....
159	Huntington, W. Va.	302,380	3,869	472,301	3,869
160	Joliet, Ill.	566,139	.....	577,731	.....
161	Auburn, N. Y.	620,072	15,401	661,818	16,024
162	Charlotte, N. C.	373,144	.....	339,089	.....
163	Taunton, Mass.	763,154	11,996	720,590	11,996
164	Everett, Mass.	766,469	14,505	716,592	14,505
165	Portsmouth, Va.	349,240	300	504,991	300
166	Pittsfield, Mass.	684,783	1,817	1,107,325	1,817
167	Quincy, Mass.	909,813	1,584	1,045,348	1,584
168	Cedar Rapids, Iowa.	934,319	20	1,009,830	20
169	Oshkosh, Wis.	609,110	3,320	496,881	3,320
170	Perth Amboy, N. J.	561,994	4,520	714,928	4,520
171	Lansing, Mich.	730,812	.....	738,826	.....
172	Pasadena, Cal.	$1,148,369	$44,117	$1,054,220	$44,117
173	Amsterdam, N. Y.	405,933	.....	384,001	.....
174	Jackson, Mich.	526,449	.....	536,391	.....
175	Jamestown, N. Y.	561,314	37,285	652,937	37,285
176	San Jose, Cal.	755,756	.....	718,530	.....
177	Decatur, Ill.	546,681	4,608	759,262	4,608
178	Mount Vernon, N. Y.	869,349	4,932	1,038,143	4,932
179	Joplin, Mo.	424,508	5,850	449,585	5,850
180	Williamsport, Pa.	412,979	1,546	322,654	1,546
181	Niagara Falls, N. Y.	956,786	16,060	1,316,594	16,060
182	Muskogee, Okla.	582,590	.....	902,951	.....
183	Lima, Ohio	536,635	6,412	441,760	6,412
184	Chelsea, Mass.	826,029	55,502	914,797	55,502
185	Aurora, Ill.	515,422	4,242	595,927	4,242
186	New Rochelle, N. Y.	934,653	1,219	1,440,968	1,219
187	Austin, Tex.	603,492	25,253	618,722	25,253
188	La Crosse, Wis.	521,450	9,800	510,943	9,800
189	Newport, Ky.	361,890	.....	337,687	.....
190	Orange, N. J.	617,196	11,708	667,574	11,708
191	Lorain, Ohio	500,379	4,940	640,455	4,940
192	Council Bluffs, Iowa.	471,527	.....	458,060	.....
193	Lynchburg, Va.	718,712	11,864	873,296	11,864

The amounts shown in the foregoing table as transfer revenue receipts and transfer governmental cost payments are what on page 40 have been given the designations "service and interest transfers." These receipts and payments are included with other revenue receipts and governmental cost payments in Tables 8, 9, 10, 11, 15, 17, and 18. The amount of each of these classes of transfers is shown in Table VI which follows.

Table VI

CLASS OF RECEIPTS.	Table in which included.	Amount included.	CLASS OF PAYMENTS.	Table in which included.	Amount included.
Total	3	$18,489,238	Total	3	$18,485,598
Service transfer receipts	.....	2,827,186	Service transfer payments	.....	2,823,546
Receipts from services by general departments	8	713,266	Payments for expenses of general departments	11	2,400,388
Receipts from rents	9	53,374	Payments for expenses of public service enterprises	15	195,607
Receipts for services by public service enterprises	10	2,060,546	Payments for outlays	18	227,351
Interest transfer receipts	9	15,662,052	Interest transfer payments	.....	15,662,052
			Payments of expenses of municipal service enterprises	11	141,752
			Payments to sinking, trust, and investment funds	17	14,717,224
			Payments on outlay account	.....	803,076

The aggregate service transfer receipts are not identical in amount with the total service transfer payments. The differences to be noted arise principally from the different fiscal years of the departments, enterprises, and funds between which the transfers take place, which cause some of the transfer receipts given in the tables to be balanced by transfer payments reported in 1910 or by those to be reported in 1912. The differences of this kind relating to service transfers are reported by Chicago, Ill., Toledo, Ohio, Fort Wayne, Ind., El Paso, Tex., and Auburn, N. Y.

Divisions of governments of cities.—As stated in the introduction to this report,[1] American cities are very differently organized for purposes of local self-government. The governmental units of each city which have power to levy taxes and incur indebtedness are shown in Table 3 under the heading "City, and division of city's government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the revenue receipts and governmental cost payments of all funds and accounts of that city, whether under the accounting control of the auditor or comptroller or not, being shown on that line. For 84 of the 193 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 18 cities of over 300,000 inhabitants a percentage of the receipts and payments of the counties in which the respective cities are located, based

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

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

In 3 of the 10 cities with county payments merged with those of the city as mentioned in the last paragraph, the city corporation and other divisions of the government of the city collected all taxes, licenses, and similar revenues accruing to the benefit of those divisions. These cities were Pittsburgh, Pa., Milwaukee, Wis., and Newark, N. J. In the other 7 cities the county government collected revenues for the city corporation and other divisions of the government of the city, as follows: General property taxes and part of the special assessments in Chicago, Ill., 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 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 99 cities; park districts are found in 6 cities; sanitary districts and boroughs or towns, each in 2 cities; a poor district, a navigation district, a water district, a bridge district, a district for township expenses, and a district for borough expenses each in 1 city. In addition, for 3 cities, namely, Rochester, Syracuse, and Troy, N. Y., some expenses were paid through a special fund of the county government. In each of these cities the county levied and collected taxes to reimburse itself for payments for the poor and the delinquent and for election and other expenses of the city. In certain other cities of New York, namely, Yonkers, Schenectady, Binghamton, Elmira, Auburn, Jamestown, Amsterdam, and Niagara Falls, in which the county performs similar services for the city, the cities reimbursed the counties for these expenses by warrant payments.

Where there were several independent school districts or other districts within the limits of a given city, a report was secured for each district, but the figures for the several classes of districts in each city are consolidated into a single total in Table 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 VII of Table 11, and all payments for school outlays are combined and appear under the appropriate heading in Table 18.

Summary of revenue receipts, by divisions of the governments of cities.—In the case of cities having governments which consist of two or more separate and independent divisions, such as have been considered under the last heading, the revenues of the divisions are seldom derived in like proportion from the same source and those of no one division are drawn in like proportion from the sources from which the cities having a single division of government derive their income. To assist in showing the differences in the sources of the revenues used for meeting governmental costs of the various divisions of the governments of the 193 cities covered by this report, the revenue receipts of Table 3 are summarized in Table VII, by divisions of the city government.

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Table VII

DIVISION OF CITY'S GOVERNMENT.	Cities reporting.	REVENUE RECEIPTS: 1911. Total.	From property taxes.	From poll taxes.	From business taxes and non-business license taxes.	From special assessments.	From fines, forfeits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From earnings of general departments.	From highway privileges.	From rents and interest.	From earnings of public service enterprises.
Grand total	.....	$805,720,133	$496,446,214	$1,552,845	$54,799,511	$68,509,773	$4,110,891	$32,844,465	$4,540,820	$17,270,578	$11,029,567	$29,198,894	$85,416,575
City corporation [1]	84	408,682,289	271,135,583	987,992	21,895,785	22,889,713	1,646,852	15,511,006	3,139,172	6,554,848	4,166,644	16,207,010	44,548,684
City corporation [2]	109	303,174,502	150,442,449	441,457	31,960,624	45,308,867	2,307,834	6,599,624	1,062,242	7,485,457	6,839,111	11,053,354	39,073,483
School district	99	63,650,097	51,067,455	123,396	372,370	.....	30,266	10,048,912	320,305	407,263	.....	1,199,645	80,455
County	10	19,379,093	14,613,606	.....	570,732	204,053	125,169	684,923	19,751	2,555,691	22,203	579,936	3,029
Park district	6	5,815,086	5,424,613	.....	.....	107,140	687	.....	350	212,339	234	69,723	.....
Poor district	1	90,800	82,462	.....	.....	.....	.....	.....	.....	7,925	.....	413	.....
Bridge district	1	24,383	22,688	.....	.....	.....	.....	.....	.....	202	1,375	118	.....
Water district	1	372,009	.....	.....	.....	.....	.....	.....	.....	.....	.....	17,505	354,594
Sanitary district	2	3,694,986	2,965,332	.....	.....	.....	.....	.....	.....	6,213	.....	66,153	657,288
Navigation district	1	587,532	450,297	.....	.....	.....	.....	.....	.....	33,288	.....	4,935	99,012
Special fund	3	233,044	232,859	.....	.....	.....	83	.....	.....	.....	.....	102	.....
Boroughs and towns	2	16,222	8,870	.....	.....	.....	.....	.....	.....	7,352	.....	.....	.....

[1] Corporation of cities having a single division of government.

[2] Corporation of cities having two or more divisions of government.

Summary of revenue receipts, by states.—The revenues of the 193 cities covered by this report are obtained under the constitutional and statutory provisions of 39 different states and those of the District of Columbia. Under those provisions the cities of one state seldom derive their receipts in the same proportion from the several revenues shown separately in Table 3 as do the cities of other states. To assist in showing the differences in the revenue systems under which the several cities of the nation are operated, Table VIII has been prepared. It is a summary by states of the revenue receipts reported in Table 3 for the cities of this report.

Table VIII

GEOGRAPHIC DIVISION AND STATE.	REVENUE RECEIPTS: 1911. Total.	From property taxes.	From poll taxes.	From business taxes and non-business license taxes.	From special assessments.	From fines, profits, and escheats.	From subventions and grants.	From donations, gifts, and pension assessments.	From earnings of general departments.	From highway privileges.	From rents and interest.	From earnings of public service enterprises.
Grand total	$805,720,133	$496,446,214	$1,552,845	$54,799,511	$68,509,773	$4,110,891	$32,844,465	$4,540,820	$17,270,578	$11,029,856	$29,198,605	$85,416,575
New England:												
Maine	1,761,983	974,750	28,545	53,777	46,246	2,675	150,510	7,449	45,385	1,375	65,746	385,525
New Hampshire	1,133,315	695,489	32,790	156,710	1,133	1,112	3,945	5,150	9,141	12,540	30,491	184,804
Massachusetts	68,822,404	48,231,323	754,958	2,157,962	1,121,535	220,825	130,511	1,847,020	2,312,094	280,344	3,119,855	8,636,067
Rhode Island	7,562,336	4,766,601	28,463	417,913	107,865	12,978	53,776	27,009	194,610	250,557	445,661	1,236,903
Connecticut	9,143,858	6,837,606	69,416	540,849	283,527	64,314	245,916	33,157	188,940	39,098	163,564	677,471
Middle Atlantic:												
New York	234,908,634	165,159,017	.....	9,540,710	15,487,675	674,968	2,653,750	834,872	2,252,251	1,888,331	10,400,021	26,017,039
New Jersey	33,440,687	17,501,991	123,406	2,556,918	2,023,260	80,965	4,812,784	51,241	552,967	641,649	991,471	4,096,035
Pennsylvania	69,442,165	41,594,338	266,171	4,098,627	2,532,723	280,963	4,070,849	99,388	2,277,350	854,036	5,311,311	8,056,399
East North Central:												
Ohio	45,266,649	26,650,833	.....	3,994,473	3,810,891	124,243	863,626	239,602	1,510,343	413,695	3,000,318	4,598,625
Indiana	8,931,093	5,026,244	57,667	810,246	1,383,087	23,203	777,068	47,807	81,137	122,160	74,150	528,225
Illinois	72,537,610	40,980,765	.....	10,192,393	6,459,487	601,383	432,750	231,013	2,014,213	3,226,949	1,356,001	6,912,653
Michigan	18,902,919	11,140,581	.....	1,033,001	1,774,516	66,803	1,573,102	68,719	916,650	147,431	347,382	1,833,834
Wisconsin	11,931,558	7,684,916	.....	1,141,332	1,103,856	76,723	409,784	209,903	300,562	58,273	106,435	839,774
West North Central:												
Minnesota	15,701,419	9,387,497	.....	1,157,977	1,978,559	95,233	445,191	299,984	429,189	174,534	280,282	1,462,973
Iowa	6,005,001	4,024,690	2,654	386,850	993,291	39,157	125,914	10,641	63,584	38,017	31,985	288,218
Missouri	30,263,960	16,785,325	3,984	3,045,077	4,213,351	181,279	619,479	136,036	608,366	668,240	641,896	3,360,937
Nebraska	3,905,175	2,363,987	8,020	347,147	623,842	25,445	102,978	15,871	60,464	186,292	60,281	110,845
Kansas	4,356,708	2,448,520	.....	118,658	1,213,675	27,505	35,383	5,510	47,211	25,959	36,605	397,682
South Atlantic:												
Delaware	1,153,636	735,222	.....	9,018	61,500	8,302	33,825	1,876	18,600	33,314	6,688	245,291
Maryland	13,843,058	8,772,148	.....	1,263,767	64,093	14,262	542,925	16,837	213,328	539,258	936,894	1,479,546
District of Columbia	13,441,394	4,770,174	.....	1,393,311	444,849	91,422	5,689,401	29,628	340,831	91,288	2,908	582,582
Virginia	6,547,943	3,837,422	23,202	824,815	116,764	52,619	177,225	20,532	51,948	170,177	208,981	1,064,258
West Virginia	1,051,879	626,190	7,988	103,496	371	25,330	27,616	.....	15,346	6,592	13,578	225,372
North Carolina	373,144	193,174	5,002	37,796	3,155	8,100	35,835	3	10,253	10,000	2,701	67,125
South Carolina	969,085	534,648	.....	122,520	.....	48,146	163,198	13,382	18,658	14,086	35,477	20,970
Georgia	6,160,601	2,955,628	18,054	758,087	682,083	153,607	470,038	37,971	204,457	80,924	31,164	759,588
Florida	2,227,079	862,804	.....	230,544	71,251	60,409	242,557	10	52,119	21,209	24,691	661,395
East South Central:												
Kentucky	7,878,300	4,732,167	.....	757,445	653,215	30,825	443,796	19,638	87,456	19,173	111,850	1,022,735
Tennessee	6,422,257	3,510,492	1,124	276,408	490,372	66,235	832,066	4,810	142,831	78,452	92,788	926,669
Alabama	3,597,933	1,168,519	12,121	677,168	740,009	100,810	359,355	1,353	141,575	49,006	26,187	321,830
West South Central:												
Arkansas	739,994	361,912	.....	114,328	125,966	40,102	62,092	2,292	15,934	7,575	4,854	4,939
Louisiana	8,106,988	5,459,024	51,995	916,874	.....	47,593	191,204	56,757	292,106	202,376	99,982	789,077
Oklahoma	2,002,096	831,350	.....	38,594	700,308	86,786	49,010	.....	71,101	4,478	8,867	211,612
Texas	9,358,416	5,788,208	23,781	230,888	1,016,436	132,687	613,623	10,563	231,330	28,259	152,266	1,130,375
Mountain:												
Montana	807,292	425,735	21,256	91,279	111,118	21,945	124,498	.....	10,744	411	306	.....
Colorado	7,599,547	4,930,073	.....	552,422	1,152,041	30,655	133,039	68,352	182,148	134,227	158,658	257,932
Utah	2,789,327	1,402,633	12,248	355,954	386,156	4,689	265,670	5,530	23,165	2,600	7,860	322,822
Pacific:												
Washington	21,434,574	7,373,229	.....	826,618	7,746,729	109,337	1,671,048	19,933	280,168	147,007	181,735	3,078,770
Oregon	9,019,240	3,631,566	.....	715,050	3,179,059	48,156	367,726	5,511	48,222	38,568	112,518	872,864
California	36,178,876	21,269,423	.....	2,746,609	5,570,779	329,010	2,841,401	64,560	955,791	230,297	424,192	1,746,814

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

In the last three columns of Table 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 greater. Of the 193 cities comprehended by this report, 54 realized enough from revenues to meet all their payments for expenses, interest, and outlays, and to have a balance available for paying off debt. The excess of revenue receipts of these 54 cities over their governmental cost payments amounted to $13,754,243, an average of $254,708. Boston, Mass., and Chicago, Ill., reported the greatest excess—$4,450,259 and $3,802,936, respectively. The excess of governmental cost payments over revenue receipts by the 139 cities reporting such excess was $136,369,508, an average of $981,076. This excess varied from $52,665,416 for New York, N. Y., to $935 for Allentown, Pa., and the excess of governmental cost payments of the 193 cities over the revenue receipts was $122,615,265.

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 of a business corporation for maintenance, operating expenses, and interest, except that no allowances have been made for depreciation. The 193 cities together collected $193,464,064 more from revenues than they paid out for expenses and interest, and each city, excepting Passaic, N. J., and Huntington, W. Va, received enough from revenues to meet its expenses and interest and to pay a portion of its outlays. The excess of payments for expenses, interest, and outlays over revenue receipts varied greatly among the different cities, and the figures have little significance except as the amounts of the outlays are also taken into consideration. The excess of revenue receipts for all cities was equal to 61.2 per cent of the total net payments for outlays. The corresponding percentages for 1910, 1909, and 1908 were 65.7, 61.5, and 49.2, respectively.

In Table IX 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 1911 that were in excess of their payments for expenses and interest.

Table IX

Group of cities with specified excess of revenue receipts over payments for expenses and interest.	Number of cities.	Revenue receipts.		Payments for expenses and interest.		Per cent of revenue receipts.		Excess of revenue receipts over payments for expenses and interest.		Payments for outlays.		Per cent of payments for outlays represented by excess of revenue receipts over payments for expenses and interest.
		Total.	Per capita.	Total.	Per capita.	Required for meeting expenses and interest.	Available for outlays and for other purposes.	Total.	Per capita.	Total.	Per capita.	
Grand total	193	$805,720,133	$28.21	$612,256,069	$21.44	76.0	24.0	$193,464,064	$6.77	$316,079,329	$11.07	61.2
More than 40 per cent	15	55,397,158	35.17	29,495,675	18.73	53.2	46.8	25,901,483	16.45	44,276,302	28.11	58.5
From 30 to 40 per cent	44	161,670,072	26.95	109,507,657	18.26	67.7	32.3	52,162,415	8.70	56,536,723	9.42	92.3
From 20 to 30 per cent	72	238,296,333	25.35	180,007,814	19.15	75.5	24.5	58,288,519	6.20	81,624,247	8.68	71.4
From 10 to 20 per cent	49	334,123,830	31.41	278,284,967	26.16	83.3	16.7	55,838,863	5.25	124,229,020	11.68	44.9
Less than 10 per cent	13	16,232,740	17.13	14,959,956	15.79	92.2	7.8	1,272,784	1.34	9,413,037	9.93	13.5

Of the 193 cities covered by this report, 15, namely, Los Angeles, Cal., Seattle, Wash., Portland, Oreg., Oakland, Cal., Tacoma, Wash., Fort Worth, Tex., Erie, Pa., Wichita, Kans., Springfield, Ill., Little Rock, Ark., York, Pa., San Diego, Cal., Springfield, Mo., Cedar Rapids, Iowa, and Lansing, Mich., reported an excess of revenue receipts over their payments for expenses and interest equal to or greater than 40 per cent of their revenue receipts. The greater number of these are rapidly growing cities and all of them had a comparatively large percentage of their revenue receipts from special assessments, as may be seen by reference to Table 5. Of the $55,397,158 total revenue receipts of these cities, $15,380,350, or 27.8 per cent, were obtained from special assessments, as compared with a percentage of only 8.5 for the 193 cities, or 7.1 for the cities other than those of the special group here under consideration. All of the 15 cities of this group had payments for expenses and interest which constituted less than 60 per cent of

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their revenue receipts, and the total payments for the group for expenses and interest constituted but 53.2 per cent of all their revenue receipts. It is quite noteworthy that if the other revenues of these cities had been as they were in 1911 and the cities had collected no special assessments, their revenue receipts would have exceeded their payments for expenses and interest by only 26.3 per cent of their revenue receipts, which is about the same as that of the group of 72 cities to which the figures of the third line of the table relate. The per capita revenue receipts of these 15 cities were greater than that of any other group, and the per capita payments for outlays were more than two and a half times the corresponding average of the 193 cities, and were approximately three times those for the second, third, and fifth groups of cities shown in the table. This group of 15 cities includes none of the larger and but few of the smaller cities, the average population of the group being 104,997, as compared with the average of 147,974 for the 193 cities. The significance of the facts to which attention is called above, as well as those shown in Table 3, can not readily be grasped unless they are considered in connection with the figures of Table 21, which shows the receipts of several cities which increased their debt obligations and the payments which decreased such obligations.

The per capita revenue receipts of the second and third groups shown in Table IX do not materially differ, although those of the third group are slightly greater. In like manner their per capita payments for expenses and interest differ but slightly. 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 193 cities. The revenue receipts of the second group from special assessments constituted 11.4 per cent of all revenue receipts, and the corresponding percentage for the third group was only 6.7, showing that the second group utilized this revenue to a slightly greater extent and the third group to a slightly less extent than the 193 cities as a whole, but both markedly less than the cities of the first group.

The per capita revenue receipts and the per capita payments for expenses, interest, and outlays of the fourth group are greater than those for the 193 cities taken together, and the per capita payments for expenses and interest are greater than those of any other group. The percentage of the revenue receipts of this group from special assessments was 5.1, which was less than that of the 193 cities as a whole, and less than the corresponding percentage of the first, second, and third groups.

The last group includes 13 cities, as follows: Birmingham, Ala., Lowell, Mass., Camden, N. J., Lawrence, Mass., Yonkers, N. Y., Norfolk, Va., Oklahoma City, Okla., Passaic, N. J., Rockford, Ill., Chattanooga, Tenn., El Paso, Tex., Butte, Mont., and Huntington, W. Va. These cities had an average population of 72,887, which was slightly less than one-half of the average of the 193 cities, and as a group had the smallest per capita revenue receipts of any group, as well as very small per capita payments for outlays. The percentage of revenue receipts represented by the receipts from special assessments was 9.9. This fact taken in connection with the other facts mentioned indicates that the chief characteristic of these cities is a governmental administration which, while taxing them relatively much less than is done by the other cities, is accomplishing much less for their citizens in the way of public improvements or expenditure for the public welfare. Diagram 6 on the following page represents graphically for the 193 cities for the five groups shown in Table IX the per capita revenue receipts and per capita payments for expenses and interest, and for outlays.

Comparative summary of the revenue receipts and governmental cost payments of 146 cities: 1902 to 1911.—Table X shows for the 146 cities for which statistics throughout the entire period 1902 to 1911 are available the aggregate net revenue receipts and the aggregate net payments for expenses, interest, and outlays.

Table X

YEAR.	NET REVENUE RECEIPTS.		NET GOVERNMENTAL COST PAYMENTS.								PER CENT OF—	
			Total.		For expenses.		For interest.		For outlays.			
	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.	Amount.	Per cent of increase over 1902.	Governmental cost payments represented by revenue receipts.	Revenue receipts represented by payments for expenses and interest.
Ten years.....	$5,683,221,382	.....	$6,614,932,651	.....	$3,829,110,105	.....	$599,302,394	.....	$2,186,520,152	.....	85.9	77.9
1911.....	750,335,552	78.7	862,229,808	86.4	485,307,642	65.9	82,648,372	96.0	294,273,794	130.0	87.0	75.7
1910.....	717,882,232	71.0	807,224,695	74.5	464,148,789	58.7	76,832,300	82.2	266,243,606	108.1	88.9	75.4
1909.....	665,379,686	58.0	761,562,037	64.6	434,008,561	48.4	71,857,259	70.4	255,695,917	99.8	87.1	76.3
1908.....	624,833,065	48.8	761,527,311	64.6	423,754,753	44.9	68,739,679	63.0	269,032,874	110.3	82.1	78.8
1907.....	568,756,856	35.5	691,049,439	49.4	393,000,355	34.4	59,199,783	40.4	238,849,301	86.7	82.3	79.5
1906.....	526,934,945	25.5	600,383,766	29.8	352,617,373	20.6	55,131,582	30.7	192,434,811	50.4	87.8	77.4
1905.....	500,960,415	19.5	583,646,656	26.2	346,162,500	18.4	51,902,051	23.1	185,582,105	45.0	85.8	79.5
1904.....	469,131,231	11.7	566,509,115	22.5	335,363,907	14.7	47,760,974	13.2	183,364,234	43.3	82.8	81.7
1903.....	441,116,189	5.1	518,225,379	12.0	302,078,202	3.3	43,054,769	2.1	173,092,408	35.2	85.1	78.2
1902.....	419,891,211	.....	462,574,445	.....	292,447,718	.....	42,175,825	.....	127,951,102	.....	90.8	79.7

As shown by the foregoing table, the net revenue receipts increased in the period from 1902 to 1911 from $419,891,211 to $750,335,552, or 78.7 per cent. During the corresponding period the percentage of increase was for expenses, 65.9; for interest, 96; for outlays, 130; and for all governmental costs, 86.4.

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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 $462,574,445 in 1902 to $862,229,808 in 1911, or 86.4 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. Diagram 7, which follows, presents graphically the relative increase in 10 years of the net revenues, governmental costs, expenses, interest, and outlays of 146 cities, as shown by the figures of Table X.

DIAGRAM 6.—PER CAPITA REVENUE RECEIPTS AND PER CAPITA PAYMENTS FOR EXPENSES AND INTEREST, AND OUTLAYS, IN GROUPS OF CITIES WITH SPECIFIED EXCESSES OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST: 1911.

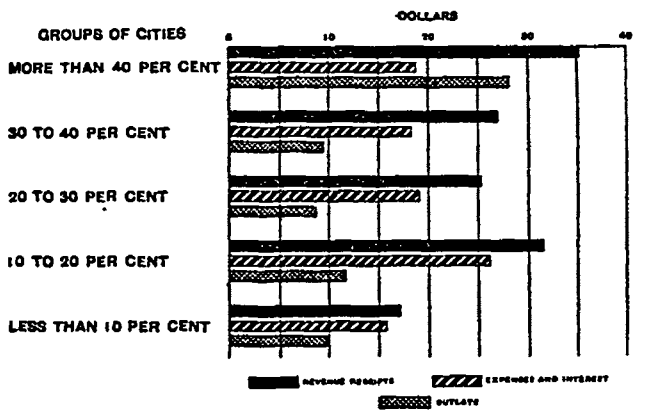
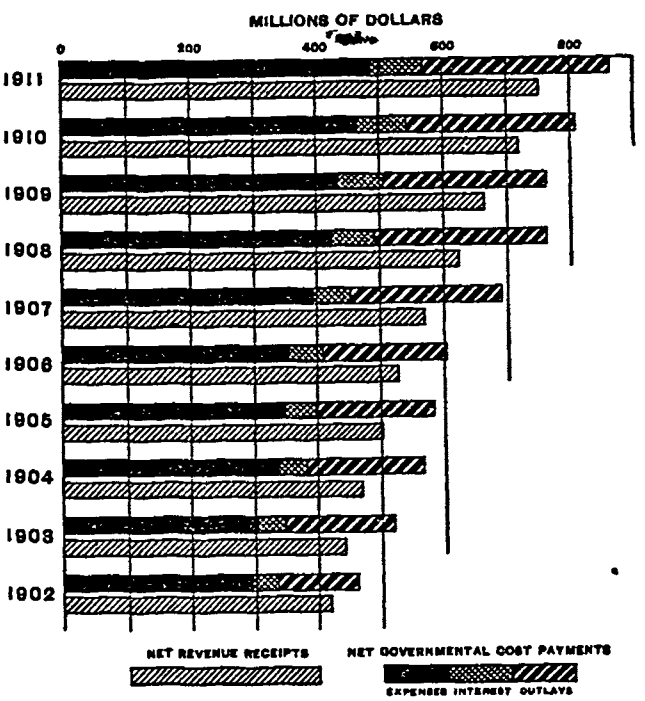


DIAGRAM 7.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES: 1902–1911.



The following statement shows for the 146 cities for each year from 1902 to 1911 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.
1911	62.0	1906	61.8
1910	66.4	1905	55.4
1909	61.6	1904	46.9
1908	49.2	1903	55.5
1907	48.8	1902	66.6

TABLE 4.

Per capita revenue receipts and governmental cost payments.—The per capita receipts and payments presented in Table 4 are based upon the absolute amounts shown in Table 3, which include certain transfers between enterprises, departments, and funds, but exclude receipts and payments in error and all other counterbalancing receipts and payments.

Of special significance are the amounts in the columns showing the per capita of all revenue receipts and all governmental cost payments, which are largest for Group I and decrease successively from group to group; showing that in general the revenue receipts and governmental cost payments increase with the size of the cities. To the general rule set forth above there are many individual exceptions, as may be seen by the following statement of the cities of the several groups with the highest and lowest per capita revenue receipts and governmental cost payments.

GROUP.	Highest city.	Revenue receipts.	Governmental cost payments.	Lowest city.	Revenue receipts.	Governmental cost payments.
I	Boston, Mass	$49.86		Baltimore, Md	$24.52	$26.97
	New York, N. Y.		$50.76			
II	Washington, D. C.	39.33		New Orleans, La.	23.47	
	Los Angeles, Cal.		48.08	Milwaukee, Wis.		23.90
III	Seattle, Wash.	51.51		Scranton, Pa.	12.86	13.84
	Portland, Oreg.		66.86			
IV	Tacoma, Wash.	46.99	73.86	Passaic, N. J.	9.76	
				Johnstown, Pa.		11.73
V	San Diego, Cal.	43.82		Huntington, W. Va.	8.66	
	Atlantic City, N. J.		52.08	Chester, Pa.		9.50

On the receipt side of Table 4 the per capita figures for all columns exhibit the general tendency noted above for all revenue receipts to decrease from Group I to Group V, and yet no one of the nine columns presents an unbroken series from the highest to the lowest, the nearest approach being in the column for property taxes, in which the series is broken only because the receipts were slightly less for Group IV than for Group V. The per capita receipts from special assessments were larger for Group III than for any other group, being notably large for the following cities of that group: Seattle and Spokane, Wash., and Portland, Oreg.

On the payment side, the per capita figures for three of the five columns other than that headed "All governmental cost payments" were largest for Group I, and decreased successively from group to group. The

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exceptions to be noted are in the columns "Expenses of public service enterprises" and "Outlays," in which the averages for Group III are larger than those for Group II. The cities with the highest and the lowest per capita payments for the principal classes of governmental costs were as follows:

GOVERNMENTAL COSTS.	Highest city.	Payments.	Lowest city.	Payments.
Expenses of general departments.	Boston, Mass.....	$26.94	Charlotte, N. C....	$5.67
Expenses of public service enterprises.	Holyoke, Mass...	5.61	Seven cities [1].....	0.01
Interest.....	Boston, Mass.....	8.41	Springfield, Mo...	0.06
Outlays.....	Portland, Oreg...	48.74	Chester, Pa.....	1.08

[1] New Haven, Conn., Paterson and Elizabeth, N. J., Omaha, Nebr., East St. Louis, Ill., and Johnstown and Chester, Pa.

Comparative summary of per capita net revenue receipts and per capita net governmental cost payments: 1902–1911.—In Table XI, which follows, is presented a summary of the per capita net revenue receipts and the per capita net governmental cost payments for the aggregate for all cities covered by the several census reports from 1902 to 1911, and for each group of cities.

Table XI	PER CAPITA NET REVENUE RECEIPTS.			PER CAPITA NET GOVERNMENTAL COST PAYMENTS.				
GROUP AND YEAR.	Total.	Of general departments.	Of public service enterprises.	Total.	For expenses of general departments.	For expenses of public service enterprises.	For interest.	For outlays.
All cities:								
1911	$27.57	$24.65	$2.92	$31.86	$16.53	$1.26	$3.04	$11.03
1910	27.24	24.26	2.97	30.74	16.37	1.25	2.91	10.21
1909	26.21	23.34	2.87	30.12	15.92	1.22	2.84	10.14
1908	26.28	23.47	2.81	32.02	16.53	1.28	2.89	11.32
1907	24.50	21.74	2.76	29.73	15.72	1.18	2.55	10.28
1906	23.18	20.41	2.77	26.29	14.37	1.14	2.43	8.35
1905	22.61	20.03	2.58	25.59	13.85	1.09	2.36	8.29
1904	21.92	19.39	2.53	25.72	13.76	1.21	2.22	8.53
1903	20.89	18.43	2.46	24.79	13.49	1.12	2.05	8.13
1902	20.12	17.76	2.36	22.50	13.38	0.96	2.03	6.13
Groups I and II:								
1911	32.27	28.91	3.36	36.70	19.98	1.36	3.76	11.60
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	35.25	18.92	1.29	3.04	12.00
1906	26.25	23.08	3.17	31.26	17.09	1.25	2.81	10.11
1905	25.89	22.96	2.93	30.43	16.18	1.20	2.67	10.38
1904	22.87	19.98	2.89	30.42	15.83	1.48	2.48	10.63
1903	23.87	21.00	2.87	29.78	15.72	1.31	2.20	10.55
1902	23.43	20.61	2.82	26.96	15.86	1.14	2.20	7.76
Group III:								
1911	24.55	22.12	2.43	29.64	13.58	1.06	2.31	12.69
1910	23.33	20.89	2.43	26.91	12.89	1.07	2.16	10.79
1909	23.45	21.01	2.44	26.76	12.63	1.06	2.05	11.02
1908	23.92	21.35	2.57	27.34	13.35	1.15	2.15	10.69
1907	23.21	20.66	2.55	25.47	12.67	0.98	2.03	9.79
1906	21.72	19.28	2.44	21.99	11.98	0.98	2.08	6.95
1905	20.14	17.89	2.25	20.89	11.79	0.88	2.06	6.16
1904	21.07	18.97	2.10	22.20	12.41	0.83	1.98	6.98
1903	20.00	18.09	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 IV:								
1911	19.99	17.41	2.58	24.28	11.37	1.31	2.13	9.47
1910	19.24	16.71	2.53	22.81	10.98	1.21	1.98	8.64
1909	18.48	16.08	2.40	20.68	10.66	1.15	1.88	6.99
1908	19.69	17.34	2.35	22.92	11.83	1.16	1.94	7.99
1907	19.41	17.06	2.35	22.01	11.62	1.13	1.95	7.31
1906	18.43	16.14	2.29	19.28	10.79	1.08	1.89	5.52
1905	18.37	16.17	2.20	19.32	10.83	0.99	1.99	5.51
1904	17.90	15.75	2.15	19.46	9.86	0.93	1.97	5.70
1903	17.09	14.86	2.23	18.54	10.67	0.88	1.95	5.04
1902	16.64	14.53	2.11	17.92	10.73	0.83	1.96	4.40
Group V:								
1911	19.40	17.34	2.06	21.63	11.31	1.06	1.94	7.32
1910	18.41	16.45	1.96	19.45	10.84	0.97	1.86	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	6.89
1907	17.30	15.19	2.11	19.26	10.15	1.04	1.82	6.25
1906	16.93	14.93	2.00	18.35	9.81	0.92	1.84	5.78
1905	16.29	14.36	1.93	17.74	9.80	0.95	1.76	5.23
1904	16.13	14.12	2.01	17.13	9.60	0.91	1.75	4.87
1903	14.97	13.06	1.91	17.20	9.65	0.92	1.67	4.96
1902	13.01	11.43	1.58	13.91	8.31	0.69	1.45	3.46

The receipts and payments in this table are on a different basis from those included in Table 4, inasmuch as the absolute amounts upon which the averages of Table 4 are computed are included in Table 3, while the figures of Table XI are computed after excluding the service and interest transfers to make them fully comparable with the figures of prior years.

The summary gives the per capita figures for all revenue receipts and also for those (1) from revenues of general departments and (2) from revenues of public service enterprises. It also gives the per capita figures for all governmental costs and (1) for expenses of general departments, (2) for expenses of public service enterprises, (3) for interest, and (4) for outlays. The number of cities for which the census report presents statistics has materially increased since 1902, 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 per capita figures.

Changes in per capita net revenue receipts: 1902–1911.—The per capita net revenue receipts for all the cities combined increased from $20.12 in 1902 to $27.57 in 1911, a gain of 37 per cent. The per capita net revenue receipts of general departments increased from $17.76 in 1902 to $24.65 in 1911, a gain of 38.8 per cent, while those of public service enterprises increased during the same period from $2.36 to $2.92, a gain of only 23.7 per cent. The net revenue receipts of public service enterprises have therefore increased somewhat less rapidly than other revenue receipts, and as a result the percentage which the revenue receipts of public service enterprises constituted of all revenue receipts decreased from 11.8 in 1902 to 10.6 in 1911. An examination of the per capita figures for the 10 years discloses the general characteristics of the figures to which attention has been called in the analysis for 1911, as shown in Table 4. The receipts are largest in every case for Group I, and, with a few exceptions, decrease successively from group to group.

Changes in per capita net governmental cost payments: 1902–1911.—The per capita net governmental cost payments increased from $22.50 in 1902 to $31.86 in 1911, a gain of 41.6 per cent. The corresponding percentages for the various classes of per capita net governmental cost payments for the same period were as follows: Expenses of general departments, 23.5; expenses of public service enterprises, 31.2; interest, 49.8; and outlays, 79.9. The per capita net payments for both classes of expenses shown in the table increased less rapidly than did the per capita net revenue receipts, but the per capita payments for outlays show a much greater relative increase than the per capita revenue receipts. This condition comports with the great increase in public indebtedness recorded in other tables of this report, and is reflected in the increase of per capita payments for interest on municipal debt shown in Table XI. The increasing relative magnitude of outlay payments is also shown by a comparison of the payments for

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1902 with those for 1911, whereby it is found that in 1902 58.9 per cent of the payments for governmental costs were for expenses of general departments, 4.3 for expenses of public service enterprises, 9 for interest, and 27.7 for outlays. The corresponding percentages for 1911 were 51.9, 3.9, 9.5, and 34.6.

The gradual but marked increase in 10 years of the per capita revenue receipts and payments for governmental costs, which include expenses, interest, and outlays, shown by the figures of Table XI are illustrated for the aggregate of all cities covered by the census report by diagram 8, which follows.

DIAGRAM 8.—PER CAPITA NET PAYMENTS FOR PRINCIPAL GOVERNMENTAL COSTS FOR 146 CITIES: 1902–1911.

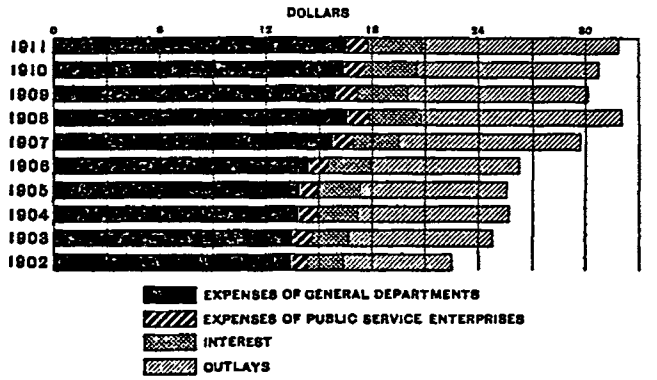
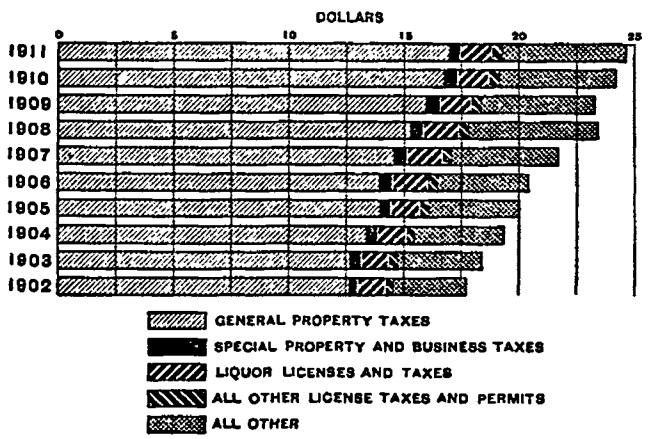


DIAGRAM 9.—PER CAPITA NET RECEIPTS FROM PRINCIPAL REVENUES OF 146 CITIES: 1902–1911.



Comparative summary of per capita net revenue receipts other than of public service enterprises: 1902–1911.—In Table XII, 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 principal classes of such receipts. The summary is for all cities covered by the census reports from 1902 to 1911 and for each group of cities. The revenue receipts that are included in the column headed "All other" are those from special assessments, departmental fees, charges, sales, interest, rents, privileges, subventions, grants, gifts, donations, pension assessments, fines, penalties, and escheats. The per capita receipts from the general property tax and special property and business taxes show an increase from 1902 to 1911, 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 1908; for Groups I and II, in 1908; for Groups III and IV, in 1907, and for Group V, in 1905. The relations brought out in Table XII are shown graphically in Diagram 9.

Table XII

GROUP.	Total.	TAXES.			LICENSES AND PERMITS.		All other.
		The general property tax.	Special property and business taxes.	Poll taxes.	Liquor licenses and taxes.	All other licenses and permits.	
All cities:							
1911	$24.65	$16.98	$0.48	$0.05	$1.41	$0.42	$5.29
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
Groups I and II:							
1911	28.91	20.77	0.62	0.02	1.71	0.40	5.39
1910	28.93	20.83	0.69	0.02	1.77	0.40	5.22
1909	27.42	19.49	0.69	0.02	1.80	0.38	5.04
1908	27.07	18.42	0.67	0.02	2.00	0.38	5.58
1907	24.60	16.98	0.73	0.02	1.91	0.35	4.61
1906	23.08	16.14	0.66	0.02	1.95	0.35	3.96
1905	22.96	16.45	0.55	0.01	1.50	0.31	4.14
1904	19.98	15.66	0.51	0.02	1.50	0.27	2.02
1903	21.00	15.03	0.49	0.01	1.52	0.23	3.72
1902	20.61	15.44	0.43	0.02	1.47	0.26	2.99
Group III:							
1911	22.12	13.64	0.36	0.08	1.21	0.44	6.39
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	5.85
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 IV:							
1911	17.41	11.27	0.30	0.13	0.99	0.39	4.33
1910	16.71	10.95	0.49	0.13	0.93	0.36	3.85
1909	16.03	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 V:							
1911	17.34	11.52	0.26	0.09	0.86	0.50	4.11
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	1.03	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 5.

Character of table.—Table 5 shows for the several cities (and for the five groups of cities) the per cent which the receipts from each principal class of revenues constitute of the total revenue receipts, and the per cent which the payments for each of the principal classes of governmental costs constitute of the total of such payments. The percentages are in all cases computed upon the basis of the receipts and payments shown in Table 3.

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Per cent distribution of revenue receipts, by cities.—Of the total receipts from revenues in 1911, 68.6 per cent was 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., 45.9 per cent; Seattle, Wash., 37.5 per cent; Portland, Oreg, 48.2 per cent; and Spokane, Wash., 43.4 per cent; Washington having a very high percentage of subventions and the other cities mentioned having very high percentages of special assessments.

Of the municipalities having between 30,000 and 100,000 inhabitants, nine realized less than 50 per cent of their net revenue receipts from these taxes, the one showing the smallest percentage, 35.6, being Tacoma, Wash., with very large relative receipts from special assessments.

All cities had receipts from business and license taxes, including liquor and other business licenses. The percentage of receipts from this class of revenue varied from 25.6 for Joliet, Ill., to 0.1 for Malden, Newton, and Cambridge, Mass. In addition to Joliet, Ill., the following cities received more than 20 per cent of their net revenue from business and license taxes: East St. Louis, Ill., 22.6 per cent; Norfolk, Va., 21.4 per cent; and Lynchburg, Va., 20.3 per cent.

Of the 193 cities covered by this report, 185 had receipts from special assessments and the following cities derived more than a third of their revenue from this source: Seattle, Wash., 41.3 per cent; Portland, Oreg., 35.2 per cent; Oklahoma City, Okla., 34.8 per cent; Wichita, Kans., 49.1 per cent; Springfield, Mo., 35.5 per cent; and Muskogee, Okla., 35.4 per cent.

Washington, D. C., derived almost as large a percentage of its revenues from subventions, grants, gifts, and donations as from taxes. Most of this revenue was from a grant by the United States Government to defray a part of the costs of maintaining the city government. The entire subvention for West Hoboken, N. J., constituting 31.7 per cent of all revenues, was received from the state and county for educational purposes.

The following cities derived more than a fourth of their revenue from public service enterprises: Holyoke, Mass., 34.5 per cent; Jacksonville, Fla., 41.5 per cent; Lancaster, Pa., 25.7 per cent; Wheeling, W. Va., 29.7 per cent; Jamestown, N. Y., 26.7 per cent; and Austin, Tex., 39.6 per cent.

Per cent distribution of revenue receipts, by divisions of the governments of cities.—The percentages of Table XIII, which follows, are based upon the absolute amounts presented in Table VII, and summarize the revenue receipts of the 193 cities by the independent divisions of the city governments receiving.

Table XIII

DIVISION OF CITY'S GOVERNMENT.	PER CENT OF REVENUE RECEIVED FROM—										
	Property taxes.	Poll taxes.	Business taxes and non-business license taxes.	Special assessments.	Fines, forfeits, and escheats.	Subventions and grants.	Donations, gifts, and pension assessments.	Earnings of general departments.	Highway privileges.	Rents and interest.	Earnings of public service enterprises.
Grand total	61.6	0.2	6.8	8.5	0.5	4.1	0.6	2.1	1.4	3.6	10.6
City corporation [1]	66.3	0.2	5.4	5.6	0.4	3.8	0.8	1.6	1.0	4.0	10.9
City corporation [2]	49.6	0.1	10.5	14.9	0.8	2.2	0.4	2.5	2.3	3.6	13.1
School district	80.2	0.2	0.6	.....	[3]	15.8	0.5	0.6	.....	1.9	0.1
County	75.4	.....	2.9	1.1	0.6	3.5	0.1	13.2	0.1	3.0	[3]
Park district	93.3	.....	.....	1.8	[3]	.....	[3]	3.6	[3]	1.2	.....
Poor district	90.8	.....	.....	.....	.....	.....	.....	8.7	.....	0.5	.....
Bridge district	93.0	.....	.....	.....	.....	.....	.....	0.8	5.6	0.5	.....
Water district	.....	.....	.....	.....	.....	.....	.....	.....	.....	4.7	95.3
Sanitary district	80.2	.....	.....	.....	.....	.....	.....	0.2	.....	1.8	17.8
Navigation district	76.6	.....	.....	.....	.....	.....	.....	5.7	.....	0.8	16.9
Special fund	99.9	.....	.....	.....	[3]	.....	.....	.....	[3]	.....	.....
Boroughs and towns	54.6	.....	.....	.....	.....	.....	.....	45.3	.....	.....	.....

[1] Corporation of cities having a single division of government.
[2] Corporation of cities having two or more divisions of government.
[3] Less than one-tenth of 1 per cent.

Per cent distribution of revenue receipts, by states.—The percentages of Table XIV, which follows, are based upon the amounts reported in Table VIII, which summarizes the revenue receipts reported in Table 3 by the states in which the several cities are located.

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Table XIV

GEOGRAPHIC DIVISION AND STATE.	PER CENT OF REVENUE RECEIVED FROM—										
	Property taxes.	Poll taxes.	Business taxes and non-business license taxes.	Special assessments.	Fines, forfeits, and escheats.	Subventions and grants.	Donations, gifts, and pension assessments.	Earnings of general departments.	Highway privileges.	Rents and interest.	Earnings of public service enterprises.
Grand total	61.6	0.2	6.8	8.5	0.5	4.1	0.6	2.1	1.4	3.6	10.6
New England:											
Maine	55.3	1.6	3.1	2.6	0.2	8.5	0.4	2.6	0.1	3.7	21.9
New Hampshire	61.4	2.9	13.8	0.1	0.1	0.3	0.5	0.8	1.1	2.7	16.3
Massachusetts	70.1	1.1	3.1	1.6	0.3	0.2	2.7	3.4	0.4	4.5	12.5
Rhode Island	63.3	0.4	5.5	1.4	0.2	0.7	0.4	2.6	3.3	5.9	16.4
Connecticut	74.8	0.8	5.9	3.1	0.7	2.7	0.4	2.1	0.4	1.8	7.4
Middle Atlantic:											
New York	70.3	.....	4.1	6.6	0.3	1.1	0.4	1.0	0.8	4.4	11.1
New Jersey	52.3	0.4	7.6	6.1	0.2	14.4	0.2	1.7	1.9	3.0	12.2
Pennsylvania	59.9	0.4	5.9	3.6	0.4	5.9	0.1	3.3	1.2	7.6	11.6
East North Central:											
Ohio	58.9	.....	8.8	8.4	0.3	1.9	0.5	3.3	0.9	6.8	10.1
Indiana	56.3	0.6	9.1	15.5	0.3	8.7	0.5	0.9	1.4	0.8	5.9
Illinois	56.5	.....	14.1	8.9	0.8	0.6	0.3	2.8	4.5	1.9	9.5
Michigan	58.9	.....	5.5	9.4	0.4	8.3	0.4	4.8	0.8	1.8	9.7
Wisconsin	64.4	.....	9.6	9.3	0.6	3.4	1.8	2.5	0.5	0.9	7.0
West North Central:											
Minnesota	59.8	.....	7.4	12.6	0.6	2.8	1.8	2.7	1.1	1.8	9.3
Iowa	67.0	.....	6.4	16.5	0.7	2.1	0.2	1.1	0.6	0.5	4.8
Missouri	55.5	.....	10.1	13.9	0.6	2.0	0.4	2.0	2.2	2.1	11.1
Nebraska	60.5	0.2	8.9	16.0	0.7	2.6	0.4	1.5	4.8	1.5	2.8
Kansas	56.2	.....	2.7	27.9	0.6	0.8	0.1	1.1	0.6	0.8	9.1
South Atlantic:											
Delaware	63.7	.....	0.8	5.3	0.7	2.9	0.2	1.6	2.9	0.6	21.3
Maryland	63.4	.....	9.1	0.5	0.1	3.9	0.1	1.5	3.9	6.8	10.7
District of Columbia	35.5	.....	10.4	3.3	0.7	42.3	0.2	2.5	0.7	.....	4.3
Virginia	58.6	0.4	12.6	1.8	0.8	2.7	0.3	0.8	2.6	3.2	16.3
West Virginia	59.5	0.8	9.8	.....	2.4	2.6	.....	1.5	0.6	1.3	21.4
North Carolina	51.8	1.3	10.1	0.8	2.2	9.6	.....	2.7	2.7	0.7	18.0
South Carolina	55.2	.....	12.6	.....	5.0	16.8	1.4	1.7	1.5	3.7	2.2
Georgia	48.0	0.3	12.3	11.1	2.4	7.6	0.6	3.3	1.5	0.5	12.3
Florida	38.7	.....	10.4	3.2	2.7	10.9	.....	2.3	1.0	1.1	29.7
East South Central:											
Kentucky	60.1	.....	9.6	8.3	0.4	5.6	0.3	1.1	0.2	1.4	13.0
Tennessee	54.7	.....	4.3	7.6	1.0	13.0	0.1	2.2	1.2	1.4	14.4
Alabama	32.5	0.3	18.8	20.6	2.8	10.0	.....	3.9	1.4	0.7	8.9
West South Central:											
Arkansas	48.9	.....	15.4	17.0	5.4	8.4	0.3	2.2	1.0	0.7	0.7
Louisiana	67.3	0.6	11.3	.....	0.6	2.4	0.7	3.6	2.5	1.2	9.7
Oklahoma	41.5	.....	1.9	35.0	4.3	2.4	.....	3.6	0.2	0.4	10.6
Texas	61.9	0.3	2.5	10.9	1.4	6.6	0.1	2.5	0.3	1.6	12.1
Mountain:											
Montana	52.7	2.6	11.3	13.8	2.7	15.4	.....	1.3	0.1	.....	.....
Colorado	64.9	.....	7.3	15.2	0.4	1.8	0.9	2.4	1.8	2.1	3.4
Utah	50.2	0.4	12.8	13.8	0.2	9.5	0.2	0.8	0.1	0.3	11.6
Pacific:											
Washington	34.4	.....	3.9	36.1	0.5	7.8	0.1	1.3	0.7	0.8	14.3
Oregon	40.3	.....	7.9	35.2	0.5	4.1	0.1	0.5	0.4	1.2	9.7
California	58.8	.....	7.6	15.4	0.9	7.8	0.2	2.7	0.6	1.2	4.8

Comparative summary of per cent distribution of net revenue receipts: 1902–1911.—Table XV, which follows, presents a per cent distribution of the net revenue receipts of the cities covered by the Census reports for the years 1902 to 1911, inclusive. The headings of the columns differ somewhat from those of Tables 5, XIII, and XIV, owing to slight differences in the tables for net revenues in the earlier and later reports. The percentages are based upon the absolute amounts of net revenue receipts tabulated in the reports for the several years, and that basis differs somewhat from the basis for the percentage of Tables 5, XIII, and XIV, by being exclusive of service and interest transfers. The figures for the several years are not in all cases strictly comparable, since those for the years 1902 to 1908 are computed upon the basis of reports which in some columns include amounts received in error that were later refunded; while those for later years are computed upon the basis of reports which excluded receipts in error that were later refunded. A careful investigation shows that this noncomparability exaggerates for the years 1902 to 1908 the percentages for general property taxes to the extent of a fraction of one per cent. This exaggeration reduces the percentages of most of the other columns; the total exaggeration and reduction being for any given year not far from half of 1 per cent.

Table XV

YEAR.	The general property tax.	Special property and nonlicense business taxes.	Poll taxes.	License taxes.	Special assessments.	Fines, forfeits, and escheats, etc.	Subventions, grants, donations, gifts, and pension assessments.	Earnings of general departments.	Highway privileges.	Rents and interest.	Earnings of public service enterprises.
1911	61.6	1.8	0.2	0.7	8.7	0.5	4.7	2.1	1.4	1.7	10.6
1910	61.6	2.0	0.2	6.8	8.9	0.5	4.5	2.0	1.1	1.5	10.9
1909	61.0	2.1	0.2	7.1	8.5	0.6	4.9	1.9	1.2	1.6	10.9
1908	60.0	2.0	0.2	8.0	8.0	0.6	5.0	2.4	1.2	2.0	10.7
1907	59.2	2.3	0.2	8.1	8.2	0.7	4.8	2.5	0.9	1.9	11.2
1906	59.8	2.2	0.2	8.5	7.0	0.6	4.7	2.2	1.1	1.7	11.9
1905	61.4	2.0	0.2	7.3	7.7	0.6	4.8	2.1	0.8	1.7	11.4
1904	61.3	2.0	0.2	7.5	7.7	0.6	4.9	2.2	0.8	1.5	11.3
1903	61.5	1.9	0.2	7.5	7.7	0.8	4.4	1.9	0.9	1.6	11.5
1902	63.6	1.7	0.2	7.7	6.3	0.6	4.3	1.8	0.8	1.5	11.5

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The figures of Table XV disclose a number of minor variations in the proportion of receipts obtained from year to year from the several revenues. No class of receipts show, however, a marked tendency to increase or decrease relatively, although those for public service enterprises, the general property tax, and license taxes have slightly smaller percentages in 1911 than in 1902, and the receipts from special assessments, subventions, grants, gifts, and pension assessments, and highway privileges show somewhat greater percentages in the later than in the earlier year.

Per cent distribution of governmental cost payments in 1911, by cities.—Payments for outlays constituted 34 per cent of the total payments for governmental costs. Twenty cities had larger percentages of governmental cost payments for outlays than for expenses and interest. The percentages of the governmental cost payments of these cities represented by their payments for outlays are as follows: Los Angeles, Cal., 53.8; Jersey City, N. J., 62.1; Seattle, Wash., 61.7; Portland, Oreg., 72.9; Oakland, Cal., 52.7; Spokane, Wash., 59.7; Tacoma, Wash., 64.1; Kansas City, Kans., 52.6; Fort Worth, Tex., 58.6; Oklahoma City, Okla., 67.8; East St. Louis, Ill., 57.3; Wichita, Kans., 66.5; Flint, Mich., 57.4; San Diego, Cal., 56.4; El Paso, Tex., 65.8; Macon, Ga., 66.8; Roanoke, Va., 55.4; Pittsfield, Mass., 52.6; Decatur, Ill., 53.5; and Lynchburg, Va., 50.3.

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	19.4	St. Louis, Mo	4.8
II	New Orleans, La	16.4	Washington, D. C	3.2
III	Cambridge, Mass	19.5	Oakland, Cal	3.3
IV	Mobile, Ala	20.6	Fort Wayne, Ind	3.3
V	Woonsocket, R. I	25.3	Springfield, Mo	0.4

Comparative summary of the per cent distribution of net governmental cost payments, 1902–1911.—Table XVI, which follows, gives the per cent distribution of the net governmental cost payments of 146 cities given in Table X for the years 1902 to 1911, inclusive. The table discloses a general relative increase in the payments for outlays and a relative decrease in the payments for expenses, while the percentages of the table for interest payments fluctuate slightly with the years; and the percentage for the governmental costs for 1911 differs but little from that of 1902. An examination of the basic figures of Table X clearly discloses the fact that the principal factor of the minor variations in the percentages for all three columns is the great fluctuation in the aggregate payments for outlays, which have varied much more than those for expenses or interest. The payments for interest have steadily increased in proportion to the aggregate of governmental costs, and hence the percentages of the tables for that cost are so nearly uniform for the 10 years.

Table XVI

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

Per cent relation of revenue receipts to governmental cost payments.—Of the total revenue receipts of the 193 cities covered by this report, 63.4 per cent was required for meeting expenses, 12.6 per cent for meeting interest, and the balance, 24 per cent, was available for outlays and for other purposes. The cities with the highest and the lowest percentage of their revenue receipts required for meeting their governmental cost payments for the respective groups of cities are given in the statement which follows, together with the percentages of each for expenses and interest.

GROUP.	Highest city.	PER CENT FOR—		Lowest city.	PER CENT FOR—	
		Expenses.	Interest.		Expenses.	Interest.
I	Philadelphia, Pa	80.1	9.8	Chicago, Ill	63.9	5.7
II	Cincinnati, Ohio	63.9	17.7	Los Angeles, Cal	50.8	8.2
III	Birmingham, Ala	71.4	20.1	Portland, Oreg	34.8	9.9
IV	Camden, N. J	79.0	14.6	Wichita, Kans	40.9	13.8
V	Chattanooga, Tenn	77 8	19.8	Springfield, Mo	47.8	0.4

The last column of Table 5 shows for the several cities the percentage of governmental cost payments represented by their revenue receipts. For 54 of the 193 cities of the table there is shown a percentage in excess of 100, as follows: Chicago, Ill., Washington, D. C.; Providence and Woonsocket, R. I.; Louisville, Newport, Lexington, and Covington, Ky.; Bridgeport, and New Haven, Conn.; Elizabeth, Paterson, and Hoboken, N. J.; Boston, Somerville, Cambridge, Malden, Newton, Taunton, and Everett, Mass.; McKeesport, York, Reading, Chester, and Williamsport, Pa.; Springfield and St. Joseph, Mo.; Manchester, N. H.; Evansville, Ind.; Savannah, Ga.; Terre Haute, Ind.; Quincy and Springfield, Ill.; Bay City, Saginaw, and Kalamazoo, Mich.; Amsterdam and Binghamton, N. Y.; Lima and Springfield, Ohio; Pasadena, San Jose, and Sacramento, Cal.; Pueblo, Colo.; Lincoln, Nebr.; Council Bluffs, Dubuque, and Davenport, Iowa; Topeka, Kans.; Tampa, Fla.; Knoxville, Tenn.; Charlotte, N. C.; La Crosse and Oshkosh, Wis.

The marked excess of Springfield, Ill.; Williamsport, Pa.; and Bay City, Mich., was caused by the very large

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receipts from gifts and donations for public buildings and for public trust funds for investment.

Table 6.

Character of table.—In Table 6 are shown the revenue receipts from taxes, special assessments, fines, forfeits, and escheats; that is, the gross receipts from the revenues mentioned less receipts in error which were later refunded.

In the introduction to this report, on pages 30 to 34, are definitions of the terms "taxes," "special assessments," "fines," "forfeits," and "escheats," and descriptions of the various classes into which the principal revenues mentioned have been subdivided for statistical purposes.

Receipts from the general property tax.—The receipts of the several cities from the general property tax are shown in Table 6 in three columns. The first gives the total amounts collected in the several cities; the second, the amount of taxes collected as parts of the original levies; and the third, the amounts received as penalties and interest on deferred payments and collectors' fees. Of the total amounts received, 0.9 per cent were from penalties, interest, and collectors' fees.

Among the receipts included in Table 6 as from the general property tax are the amounts derived from general and special levies. The character of the special levies and the amounts and varying rates at which levied are given in Table 34 and in the text accompanying the same, beginning on page —.

Receipts from special property taxes.—Of the 193 cities covered by this report, 55 reported receipts from special property taxes amounting to $11,380,435. Of this amount, the 22 cities of Massachusetts reported $5,082,277, or 44.7 per cent, and the 17 cities of New York reported $5,469,062, or 48.1 per cent.

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

Connecticut.—The tax receipts of Connecticut cities reported in Table 6 in the column headed "Special property taxes" are the receipts from the tax known locally as "corporation and bank stock tax." It is a tax of 1 per cent levied on the market value of the stocks of every bank, trust, insurance, investment, and bridge company whose stock is not exempt by law. The amount of taxes paid by the corporation on its real property in the state is deducted from the computed 1 per cent tax, and the remainder is collected from the corporation by the state treasurer and distributed among the taxing districts according to the amount of stock held in each. The amounts reported in the column of Table 6 headed "Special property taxes" for the various Connecticut cities are the aggregates of the bank and other corporation taxes described above. The amounts of the two classes of taxes were reported separately to the Census for only the city of Hartford, which received $2,967 of taxes on bank stock, and $358,830 on the stock of other corporations.

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

Maryland.—The tax receipts of Baltimore reported as from special property taxes represent the city's portion of the state tax of one-quarter of 1 per cent upon savings bank deposits. The city of Baltimore receives three-quarters of this tax collected from the institutions located within its borders. The amount so received for the fiscal year 1911 was $161,259.

Massachusetts.—Table XVII, which follows, shows for the several cities of Massachusetts the special property taxes received as city revenues in 1911. The taxes on the stock of national banks located in the state are apportioned among the cities according to the number of shares owned in each. The tax on shares held outside of the state falls to the state. The collection of the tax upon the whole issue of stock of a given bank is made by the city in which the bank is located. The city retains its portion of such collection and pays the remainder to the state for distribution among the other Massachusetts cities in which stock in this bank is held. In Table XVII the taxes on national-bank stock are divided into two classes: (1) Those collected and retained for its own use by the city in which the bank is located, and (2) those received from the state as apportionment of taxes collected from banks located in other Massachusetts cities. The taxes on the capital stock of street railways and other corporations located in the state are collected by the state, and apportioned to the cities. The street railway tax is on a mileage basis, and taxes on other corporations are according to the residence of the stockholders.

Table XVII

City number.	City.	Revenue receipts from taxes on the capital stock of—				
		All corporations.	Banks.		Street railways.	Other corporations.
			Located in city.	Located in other towns.		
	Total	$5,082,277	$418,783	$142,063	$814,446	$3,706,985
5	Boston	2,505,229	228,454	15,087	460,844	1,800,844
33	Worcester	346,492	8,412	4,905	27,586	305,589
42	Fall River	145,289	27,559	1,356	13,897	102,477
47	Lowell	161,024	12,601	3,811	11,849	132,763
48	Cambridge	215,807	2,595	18,470	62,043	132,699
50	New Bedford	327,435	23,927	3,716	18,272	276,520
59	Springfield	198,053	15,959	5,297	28,804	147,993
60	Lynn	108,933	15,525	2,792	11,252	79,364
61	Lawrence	163,263	3,048	1,708	4,705	153,802
72	Somerville	79,165	1,139	4,381	50,837	22,808
93	Holyoke	118,020	9,309	3,929	12,049	92,733
97	Brockton	89,047	6,171	1,151	8,276	73,449
122	Malden	99,818	2,818	3,406	29,802	63,792
124	Haverhill	57,791	14,861	3,160	7,187	32,583
125	Salem	63,432	1,983	4,351	6,333	50,765
141	Newton	112,458	1,252	53,115	6,587	51,504
146	Fitchburg	53,488	6,408	1,878	3,054	42,148
163	Taunton	76,301	16,638	2,806	.....	56,857
164	Everett	58,395	.....	3,397	21,793	33,205
166	Pittsfield	39,518	9,350	1,110	14,753	14,305
167	Quincy	26,418	5,059	1,036	6,091	14,232
184	Chelsea	36,901	715	1,201	8,432	26,553

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

Minnesota.—The special property taxes reported for the cities of Minnesota are of two kinds, a mortgage tax collected under the state law enacted in 1907, and a specific tax on grain in elevators, collected under a law enacted in 1909. Under the law first mentioned, mortgages are taxed at the time of registry at the rate of one-half of 1 per cent on the amount of the loan secured. This tax is collected by the county treasurer, who apportions the amount received to the state, county, and city, on the basis of the tax rate for each. The law of 1909 levies a tax of ¼ mill per bushel on wheat and flax, and ⅛ mill per bushel on other grain in elevators. The mortgage taxes received by the cities in 1911 were as follows: Minneapolis, $79,947; St. Paul, $29,785; Duluth, $11,451. The grain taxes received were: Minneapolis, $8,657, and Duluth, $6,761.

New Hampshire.—The special property taxes received by Manchester in 1911 amounted to $47,697 and were derived from the railroad tax. This tax is levied at the average rate of levy throughout the state. Of the amount received from the proceeds of this tax, one-quarter is distributed to the towns in which the railroads are located, and the remainder to the towns in proportion to the railroad stock held therein, except that the proportion represented by stock

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held outside the state is reserved for the state. The only other special property tax received by Manchester is a tax on savings banks of 1 per cent on the net amount of deposits after the deduction of real estate and loans secured by mortgage at not to exceed 5 per cent interest. The amount received in 1911 was $89,158.

New Jersey.—The only special property tax reported for New Jersey cities is an inheritance tax received by Newark of $2,792.

New York.—Table XVIII, which follows, shows for the cities of New York the revenue derived in 1911 from special property taxes which consisted of 1 per cent on the valuation of bank stock and half of the tax on mortgages collected by the county clerk where the mortgages are recorded, at the rate of one-half of 1 per cent on the amount of the loan secured. After deducting the cost of collecting the mortgage tax, half of the remainder is paid to the taxing district in which the mortgaged property is situated and the other half to the state.

Table XVIII

City number.	City.	Revenue receipts from special property taxes.		
		Total.	On capital stock of banks.	On mortgages.
	Total	$5,469,062	$4,038,775	$1,430,287
1	New York	4,749,204	3,567,406	1,181,798
10	Buffalo	184,770	123,609	61,161
25	Rochester	116,822	60,267	56,555
35	Syracuse	51,411	42,576	8,835
53	Albany	88,377	66,253	22,124
66	Yonkers	20,339	2,408	17,931
74	Utica	61,330	54,755	6,575
75	Troy	33,965	31,202	2,763
77	Schenectady	19,713	11,689	8,024
110	Binghamton	17,471	12,077	5,394
149	Elmira	11,035	8,479	2,556
161	Auburn	9,190	7,061	2,129
173	Amsterdam	27,522	25,056	2,466
175	Jamestown	16,521	13,114	3,407
178	Mount Vernon	13,601	4,811	8,790
181	Niagara Falls	33,730	4,345	29,385
186	New Rochelle	14,061	3,667	10,394

Ohio.—The statutes provide for a tax of 5 per cent on collateral inheritance in excess of $200, to be collected by county treasurers; 75 per cent of which is to be paid over to the state, the remaining 25 per cent to be retained as county revenue. The county's share of this tax included with the statistics of Cleveland and Cincinnati is the only amount reported for Ohio cities in the column of Table 6 headed "Special property taxes."

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

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

Receipts from poll taxes.—In some cities poll taxes are assessed at a fixed amount per capita, as $1 or $2. In others the polls are given an arbitrary valuation, as $100, and are assessed at the rate for the general property tax; 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 $1,552,845 were reported for 1911 by 81 of the 193 cities, located in 21 different states. Of this amount, 22 cities in Massachusetts reported $754,978, or 48.6 per cent; 12 cities in Pennsylvania, $266,171, or 17.1 per cent; 13 cities in New Jersey, $123,406, or 7.9 per cent; 5 cities in Indiana, $57,577, or 3.7 per cent; 5 cities in Connecticut, $69,416, or 4.5 per cent; and 3 cities in Rhode Island, $28,463, or 1.8 per cent.

Receipts from taxes on the liquor traffic.—Under the heading "On liquor traffic," in the general division of Table 6 headed "Business taxes," are included all the revenue receipts of cities from the taxes on the liquor traffic. Where no such receipts are reported, either none were collected in 1911, the cities being under general or local prohibition, or the revenue collected from the traffic belonged to the state or some other civil division. The very small amounts shown under this heading for some cities indicate that the only liquor licenses granted in them were those permitting druggists to sell liquors and alcohol for medicinal purposes only. The city of Portland, Me., from which no receipts from taxes on the liquor traffic were reported, received $7,255 from the operation of a liquor agency, which amount is shown in Table 10 under the heading of receipts from "All other enterprises."

Receipts from business taxes other than on the liquor traffic.—Business taxes other than on the liquor traffic are shown in Table 6 in two columns, one with the heading, "Collected without the issue of license," and the other with the heading, "Collected with the issue of license." Of the 193 cities covered by this report, all reported receipts from business taxes other than on the liquor traffic amounting to $10,587,143. Of this total, $863,697 was reported by Washington, D. C., being derived from the following sources: Street railway companies, $188,189; savings banks, $12,347; telephone companies, $62,543; electric light companies, $58,966; market companies, $535; gas companies, $108,743; building and loan associations, $17,643; national banks and trust companies, $215,431; life insurance companies, $70,587; and other business licenses, $128,713. The amounts reported in the column headed "Collected without the issue of license" for New Bedford and Newton, Mass., were taxes on ships in foreign trade, and those for Duluth, Minn., were tonnage taxes on vessels. All taxes reported in this column other than for the four cities mentioned were receipts on insurance premiums.

Receipts from business taxes other than on liquor traffic collected with the issue of license are particularly large in most of the cities of the Southern and far Western states, in many of which cities licenses are required for conducting nearly every kind of private business. Licenses collected from street railway, telegraph, telephone, and other public service corporations are also included. Among the receipts reported in this column are those from billboard

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companies which rent their advertising space and facilities to others. Receipts for permits to erect signs and other advertising devices which project over the street adjacent to a place of business are, however, tabulated as receipts from minor privileges.

Receipts from license taxes on dogs.—Of the 193 cities covered by this report, 154 reported receipts from taxes on dogs. Some of the cities not reporting receipts from dog taxes collected such taxes for the states, receiving back a portion of the same as subventions, receipts from which are included in Table 6. In other cities dogs are assessed as property, and receipts from taxes on dogs are included as general property taxes.

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

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

Table XIX

KIND OF LICENSE.	REVENUE RECEIPTS FROM GENERAL LICENSES.	
	Number of cities reporting.	Amounts reported.
Total		$1,190,888
Horse-drawn vehicle	29	1,112,469
Automobile	16	28,899
Automobile and motorcycle	4	17,471
Motorcycle	11	13,154
Bicycle	7	6,864
Motor operator	4	6,338
Auto, motorcycle, and bicycle	1	2,365
Carrying deadly weapons	11	1,684
Stable	2	296
Rolling chair	1	174
Keeping swine	1	115
Hunter's	1	20
Not specified	1	1,039

Receipts from permit taxes.—Receipts from permit taxes, or those exacted in connection with the granting of permits, are usually credited by the cities themselves to the department issuing the permit. Such receipts are included in Table 6, with the exception of receipts from permits issued by public service enterprises, which are credited to these enterprises and are tabulated in Table 10. Of the 193 cities, 171 reported receipts aggregating $1,959,140 from permits other than those of public service enterprises. Table XX, 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 XX

KIND OF PERMIT.	REVENUE RECEIPTS FROM PERMITS.	
	Number of cities reporting.	Amounts reported.
Total		$1,959,140
Street excavation	42	602,438
Building	84	579,524
Sewer connection	60	286,914
Marriage	60	224,835
Plumbing	29	87,094
Electrical wiring	19	47,424
Excavation	10	20,598
Building and electrical	1	16,927
Health	8	13,022
Cesspool and vault	11	9,618
Building and plumbing	3	9,955
Burial and disinterment	12	5,071
Elevator	2	5,040
Sewer and gas connection	1	3,750
Engineer	3	2,211
House moving	12	2,114
Sidewalk laying	3	1,985
Pole	2	1,203
Fence	1	780
Burial of dead animals	1	205
Steam boiler	1	105
Fireworks	2	94
Parade	1	67
Not specified	15	38,166

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

Receipts from special assessments for expenses.—Receipts of this class were reported by 70 cities. They are shown in the table under the same general heading as special assessments for outlays, and the segregation of the two classes of assessments is based directly upon the general distinction between outlays and expenses. In the tabulation it was impossible in many instances to separate the interest on deferred payments of these assessments from the interest on special assessments for outlays, and where such was the case the interest receipts on these deferred payments have been tabulated under the title "Special assessments for outlays." The following table shows the different classes of expenses met from special assessments; and for each class, the number of cities reporting and the aggregate amount reported.

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Table XXI

EXPENSE MET BY SPECIAL ASSESSMENT.	REVENUE RECEIPTS FROM SPECIAL ASSESSMENTS.	
	Number of cities for which reported.	Amount reported.
Total		$2,108,484
Street sprinkling with water	34	1,030,986
Street lighting	3	172,232
Garbage removal	2	109,176
Waterworks maintenance	3	115,399
Street cleaning and sprinkling	2	99,315
Street sprinkling with oil and water	1	85,836
Street repair	3	79,492
Street cleaning	5	73,095
Street reconstruction	1	67,132
Moth extermination	18	50,595
Sewer maintenance	1	47,346
Snow removal	8	42,596
Street oiling	3	32,475
Sidewalk repair	10	24,028
Boulevard maintenance	1	20,016
Fire protection	1	17,946
Grass and weed cutting	9	11,038
Grass and weed cutting and street sprinkling	1	9,476
Dredging	2	7,503
Trees in streets	1	7,262
General street expense	1	3,848
Protection of property from collapse	1	608
Sewer repair	1	591
Grass and weed cutting and snow removal	1	262
Sidewalk cleaning	1	11
Vault cleaning	1	7
Not specified	1	213

Receipts from special assessments for outlays.—Receipts from special assessments for outlays were reported by 171 of the 193 cities covered by this report. The outlays for which the assessments were made varied in the different cities. In the majority of the cities special assessments were levied for the construction of sewers, pavements, curbing, and sidewalks; in many cities they were levied for the grading or widening of steets, the grading of hillsides, and the building of retaining walls, and for parks, bridges, and viaducts; and in some cities they were levied for the laying of water mains. Receipts from special assessments for outlays are shown under the two headings "Original levies," and "Penalties, interest, and collector's fees."

Receipts from special charges for outlays.—In many cities there are receipts like those from special assessments for outlays which are not collected under that name nor by methods similar to those by which special assessments are collected. These receipts are compensation for laying a sidewalk, constructing a water main or sewer, or paving the street in front of a property at the request of the owner, without any levy against the property of others. All receipts in the form of special charges for such construction work similar in character to that which is paid for by special assessments are tabulated separately, and in Table 6 are shown in the column "Special charges for outlays." Another class of receipts allied to those above described are amounts which cities secure from street car companies for paving a certain portion of the street lying between or adjacent to the rails, and other amounts exacted from similar corporations for meeting the cost of new bridges and strengthening old ones, where the amounts are exacted in accordance with the terms of the franchise under which the street railway company is operating. All amounts collected in this way from the corporations mentioned are reported in Table 9, under the title "Major highway privileges."

Receipts from fines and forfeits.—Receipts from fines and forfeits are classified in Table 6 as receipts from court fines and forfeits, which consist of fines imposed by courts of law and forfeits of bail, and as from commercial forfeits, which consist of forfeits of bonds and deposits guaranteeing the fulfillment of contracts, the good faith of bids, and the performance of certain acts.

Receipts from escheats.—Escheats are amounts of money received from the disposal of property the owners of which can not be ascertained. Receipts from escheats were reported by 58 cities to the amount of $59,899.

TABLE 7.

Receipts from subventions and grants.—The total amount received from subventions and grants by other civil divisions was $32,844,465, of which $25,766,915, or 78.5 per cent, was for education. Of the 193 cities covered by the report all but one received subventions for education, the exception being Chelsea, Mass., in which the dog tax, from which subventions for education are derived in other Massachusetts cities, was retained directly by the city instead of being paid over to the county. Washington, D. C., reports a grant from the general government of $5,689,401, which constituted 42.3 per cent of the total revenue receipts of that city for the year 1911. This was received under a general agreement between the United States Government and the District of Columbia, by which the former assumes one-half of the principal expenditures of that district which is identical with the city of Washington.

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

Receipts from donations and gifts for meeting expenses.—Of the 193 cities covered by this report, 114 reported receipts from donations and gifts for meeting expenses. The total of such receipts was $211,648.

Donations for meeting the expenses of hospitals, schools, and libraries were reported by 6, 29, and 25 cities, respectively, the number of cities reporting donations for one or more of these purposes being 52. The names of the cities reporting and the amounts received by them are given in Table XXII, which follows.

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Table XXII

City number.	CITY.	REVENUE RECEIPTS FROM DONATIONS FOR MEETING EXPENSES OF— Hospitals.	Schools.	Libraries.
	Total	$8,298	$43,964	$24,620
2	Chicago, Ill		2,133	
3	Philadelphia, Pa	5,216		1,648
5	Boston, Mass		32	
8	Pittsburgh, Pa			7,150
9	Detroit, Mich			4,649
10	Buffalo, N. Y			3,378
13	Cincinnati, Ohio		9,684	
14	Newark, N. J	36	398	100
15	Los Angeles, Cal	131		
17	Washington, D. C			60
19	Jersey City, N. J		100	
22	Indianapolis, Ind		208	100
26	Denver, Colo		2,516	
28	St. Paul, Minn		1,101	
30	Toledo, Ohio		605	1,121
31	Atlanta, Ga	100		
32	Oakland, Cal			35
34	Birmingham, Ala			998
35	Syracuse, N. Y		699	
43	Dayton, Ohio			50
44	Grand Rapids, Mich			20
48	Cambridge, Mass		750	14
51	San Antonio, Tex		121	
52	Hartford, Conn		2,000	
54	Trenton, N. J		190	
61	Lawrence, Mass		$1,172	$600
67	Youngstown, Ohio		52	
68	Houston, Tex		350	
71	Fort Worth, Tex		285	
74	Utica, N. Y			234
77	Schenectady, N. Y		381	
89	Savannah, Ga			15
90	Jacksonville, Fla			10
94	Portland, Me		300	
96	Charleston, S. C		10,727	
107	Mobile, Ala		350	
116	Little Rock, Ark			2,292
118	Pueblo, Colo		279	
119	Chattanooga, Tenn			42
130	McKeesport, Pa		25	26
131	Flint, Mich	$1,515		
137	Kalamazoo, Mich		103	
141	Newton, Mass		8,882	
145	Montgomery, Ala			5
146	Fitchburg, Mass	1,300		
147	Dubuque, Iowa			2,000
156	Quincy, Mass			20
157	Roanoke, Va		313	
162	Charlotte, N. C			3
172	Pasadena, Cal		15	
179	Joplin, Mo			50
181	Niagara Falls, N. Y		193	

Gifts were reported by 68 cities for the maintenance of pension funds for policemen, sanitary policemen, firemen, and teachers, the number of cities reporting gifts for the four purposes being 33, 1, 48, and 8, respectively. The names of the cities reporting these gifts and the amounts received by each from gifts for the specified funds are given in Table XXIII, which follows.

Table XXIII

City number.	CITY.	REVENUE RECEIPTS FROM GIFTS FOR PENSION FUNDS FOR— Policemen.	Sanitary policemen.	Firemen.	Teachers.
	Total	$12,690	$9	$56,617	$959
1	New York, N. Y	744		8,578	
2	Chicago, Ill			3,230	
3	Philadelphia, Pa				30
4	St. Louis, Mo			1,867	
5	Boston, Mass			15,575	
6	Cleveland, Ohio	208	9	536	
9	Detroit, Mich	415			
10	Buffalo, N. Y	10			75
11	San Francisco, Cal				399
13	Cincinnati, Ohio	724			
15	Los Angeles, Cal	150		1,550	
16	New Orleans, La	759		4,475	
17	Washington, D. C	48			
19	Jersey City, N. J			10	
21	Kansas City, Mo			5,329	
22	Indianapolis, Ind	84		345	
23	Providence, R. I			58	
24	Louisville Ky			163	
26	Denver, Colo	330		400	
27	Portland, Oreg			270	
29	Columbus, Ohio	20			
30	Toledo, Ohio	163			5
32	Oakland, Cal	20			
39	Richmond, Va	2,199			
40	Paterson, N. J			235	
41	Omaha, Nebr	50		1,106	
43	Dayton, Ohio	1		85	
49	Bridgeport, Conn			380	
52	Hartford, Conn			80	
53	Albany, N. Y	415		270	
54	Trenton, N. J			110	
63	Des Moines, Iowa			260	
66	Yonkers, N. Y	305			
67	Youngstown, Ohio	2,600		150	
73	St. Joseph, Mo			$209	
75	Troy, N. Y			625	
76	Elizabeth, N. J			99	
77	Schenectady, N. Y	$722		49	$221
79	Akron, Ohio	13		75	
82	Hoboken, N. J			150	
86	Peoria, Ill	41		2,977	
87	Fort Wayne, Ind			250	
92	Terre Haute, Ind			23	
95	South Bend, Ind	1,402		50	
96	Charleston, S. C	7			
98	Passaic, N. J			1,492	
99	Bayonne, N. J			699	
108	Canton, Ohio			77	
111	Sioux City, Iowa			650	
113	Rockford, Ill			100	
119	Chattanooga, Tenn			2,468	
129	Topeka, Kans			16	
136	Racine, Wis	168			
138	Superior, Wis			100	
140	Macon, Ga				133
147	Dubuque, Iowa			811	
149	Elmira, N. Y	35			94
153	Hamilton, Ohio				2
155	East Orange, N. J	75		25	
160	Joliet, Ill			70	
169	Oshkosh, Wis	10			
177	Decatur, Ill			30	
178	Mount Vernon, N. Y	369			
181	Niagara Falls, N. Y	50		421	
185	Aurora, Ill			35	
186	New Rochelle, N. Y	188			
188	La Crosse, Wis	265		60	
192	Council Bluffs, Iowa	100			

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Eighteen cities reported gifts for meeting park expenses; the amounts received by each are given in the following statement:

City number.	CITY.	Receipts.	City number.	CITY.	Receipts.
	Total	$43,044	33	Worcester, Mass	$250
			46	Nashville, Tenn	2,000
13	Cincinnati, Ohio	2,674	56	Dallas, Tex	455
14	Newark, N. J	29	65	Kansas City, Kans	5,000
16	New Orleans, La	11,297	83	Evansville, Ind	237
19	Jersey City, N. J	150	86	Peoria, Ill	350
22	Indianapolis, Ind	210	88	Harrisburg, Pa	250
25	Rochester, N. Y	1,828	123	New Britain, Conn	2,473
31	Atlanta, Ga	750	136	Racine, Wis	14,224
32	Oakland, Cal	67	171	Lansing, Mich	800

In addition to the receipts for meeting expenses shown in the preceding tables and statement, 24 cities reported donations and gifts for meeting miscellaneous expenses, as shown in Table XXIV, which follows.

Table XXIV

City number.	CITY.	REVENUE RECEIPTS FROM GIFTS AND DONATIONS FOR MEETING SPECIFIED EXPENSES.	
		Object of expense.	Amount received.
	Total		$21,447
1	New York, N. Y	Department of correction	8,168
2	Chicago, Ill	Not reported	190
3	Philadelphia, Pa	Charity	410
9	Detroit, Mich	Transportation of crippled children	71
11	San Francisco, Cal	Water system deficit	2,746
14	Newark, N. J	Charity	114
		Insurance, fire department	35
17	Washington, D. C	Coffee and sandwiches for policemen and firemen	1,234
24	Louisville, Ky	Board of children's guardians	93
29	Columbus, Ohio	Charity	759
32	Oakland, Cal	Fire losses	750
56	Dallas, Tex	City building	81
59	Springfield, Mo	Not reported	10
63	Des Moines, Iowa	Street cleaning	687
64	Wilmington, Del	Fuel for poor	4
76	Elizabeth, N. J	Extermination of mosquitoes	705
93	Holyoke, Mass	Charity	1,812
95	South Bend, Ind	Market maintenance	900
97	Brockton, Mass	Charity for children	324
115	Springfield, Ohio	Street cleaning	136
136	Racine, Wis	Street signs	102
169	Oshkosh, Wis	Repairing dam	1,135
172	Pasadena, Cal	Not specified	200
188	La Crosse, Wis	Charity	528
193	Lynchburg, Va	Charity	253

Receipts from donations and gifts for meeting outlays.—Donations and gifts for outlays were reported by 42 cities in amounts aggregating $732,915. Donations for school outlays were reported by 12 cities; for library outlays, by 13 cities; for park outlays, by 12 cities. The cities reporting these donations and gifts for outlays are given in Table XXV, together with the amounts received by each. In addition to the donations and gifts for outlays there given, 4 cities reported the receipt of donations for hospitals and hospital equipment, as follows: Omaha, Nebr., $500; Dallas, Tex., $2,000; Flint, Mich., $32,365; and Jackson, Mich., $4,465. Other donations and gifts for outlays were reported as follows: For highways and sewers, Los Angeles, Cal., $4,276; Minneapolis, Minn., $2,235; Duluth, Minn., $1,469; Austin, Tex., $15; gifts and donations for auditoriums, St. Paul, Minn., $26; Saginaw, Mich., $1,000; gifts for suburban improvements, Cedar Rapids, Iowa, $500; for park shelter, Detroit, Mich., $1,250.

Table XXV

City number.	CITY.	REVENUE RECEIPTS FROM DONATIONS AND GIFTS FOR MEETING—		
		School outlays.	Library outlays.	Park outlays.
	Total	$203,344	$218,304	$261,039
4	St. Louis, Mo		108,925	
6	Cleveland, Ohio	60,910		
12	Milwaukee, Wis	200		
13	Cincinnati, Ohio		15,308	350
16	New Orleans, La		20,000	
17	Washington, D. C		14,253	
18	Minneapolis, Minn	2,185		205,000
22	Indianapolis, Ind		21,150	
24	Louisville, Ky			12,500
27	Portland, Oreg			1,500
28	St. Paul, Minn	7		
36	New Haven, Conn			2,841
39	Richmond, Va	5,258		
41	Omaha, Nebr			10,000
47	Lowell, Mass		1,012	
51	San Antonio, Tex		755	
59	Springfield, Mo			105
62	Tacoma, Wash	3,107		
63	Des Moines, Iowa	195		
66	Yonkers, N. Y	125,000		
78	Waterbury, Conn			1,500
95	South Bend, Ind			300
119	Chattanooga, Tenn		300	
125	Salem, Mass		100	
129	Topeka, Kans			500
138	Superior, Wis	254		
155	East Orange, N. J		10,061	
164	Everett, Mass		6,000	
165	Portsmouth, Va	128		
178	Mount Vernon, N. Y	5,500	500	
184	Chelsea, Mass		20,000	
187	Austin, Tex			906
188	La Crosse, Wis	600		25,537

Receipts from donations and gifts for establishing trust funds.—Donations and gifts to establish or add to the principal of existing public trust funds for municipal uses were reported by 34 cities. The object of these trust funds and amounts received are shown in Table XXVI, which follows:

Table XXVI

City number.	CITY.	REVENUE RECEIPTS FOR ESTABLISHING OR ADDING TO PUBLIC TRUST FUNDS FOR MUNICIPAL USES.	
		Object of fund.	Amount received.
	Total		$2,105,090
2	Chicago, Ill	Schools	2,300
		Library	100
3	Philadelphia, Pa	Hospital	1,755
5	Boston, Mass	Park improvement	1,629,379
13	Cincinnati, Ohio	University	49,039
16	New Orleans, La	School buildings	4,310
18	Minneapolis, Minn	Firemen's relief	85
25	Rochester, N. Y	Firemen's pensions	1,144
		Police pensions	397
26	Denver, Colo	School for widows' children	60,000
31	Atlanta, Ga	Charitable institutions	35,000
35	Syracuse, N. Y	Police pensions	3,598
44	Grand Rapids, Mich	Botanical apparatus for High School	1,500
47	Lowell, Mass	Library	84
48	Cambridge, Mass	do	3,840
56	Dallas, Tex	School scholarship	5,000
58	Camden, N. J	Firemen's pensions	665
60	Lynn, Mass	High School medal	1,009
		Library	2,000
66	Yonkers, N. Y	Trade school	40,000
69	Norfolk, Va	Police pensions	742
		Firemen's relief	1,478
72	Somerville, Mass	Library	15,000
74	Utica, N. Y	Firemen's relief	88
78	Waterbury, Conn	Firemen's reserve	15
		Library	10,000
81	Manchester, N. H	do	5,150
94	Portland, Me	Cemetery	7,149
97	Brockton, Mass	Children's charity	75,000
122	Malden, Mass	Library	1,000
123	New Britain, Conn	Firemen's pensions	500
124	Haverhill, Mass	High school scholarship	18
125	Salem, Mass	Library and charity	9,520
		Charity	947
128	Davenport, Iowa	Firemen's pensions	142
149	Elmira, N. Y	School art	3,000
161	Auburn, N. Y	Firemen's relief	110
		Police pensions	5
167	Quincy, Mass	Children's library	50
169	Oshkosh, Wis	Manual training school	134,871

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Receipts from pension assessments.—Of the 193 cities covered by this report, 90 received pension assessments for public trust funds aggregating $1,490,257. Of these, 68 reported pension assessments for policemen, 64 for firemen, 35 for teachers, and 4 for other city employees. The names of the cities reporting and the amounts received by each for policemen, firemen, and teachers' funds are shown in Table XXVII, which follows. The amounts reported in the table for Augusta, Ga., were received from the assessment specified, but held by the general fund and not turned over to the special public trust fund. The assessments reported for city employees other than policemen, firemen, and teachers, were as follows: Sanitary police, or employees of the health department, New York, N. Y., $14,274, Cleveland, Ohio, $180; library employees, Chicago, Ill., $1,435; employees of board of education, other than teachers, Chicago, Ill., $8,608; janitors and engineers, New Haven, Conn., $238.

Table XXVII

City number.	CITY.	REVENUE RECEIPTS FROM PENSION ASSESSMENTS FOR PUBLIC TRUST FUNDS FOR—		
		Policemen.	Firemen.	Teachers.
	Total	$511,503	$238,779	$715,240
1	New York, N. Y.	236,659	71,219	194,794
2	Chicago, Ill.	70,830	26,916	107,925
3	Philadelphia, Pa.			81,347
4	St. Louis, Mo.		14,176	
5	Boston, Mass.			52,049
6	Cleveland, Ohio.	3,817	3,062	19,640
7	Baltimore, Md.			16,837
9	Detroit, Mich.	6,554		13,812
10	Buffalo, N. Y.	11,955		20,085
11	San Francisco, Cal.	20,309		12,849
12	Milwaukee, Wis.	15,959	14,546	
13	Cincinnati, Ohio.	8,239	3,329	24,689
14	Newark, N. J.	11,079	5,127	
15	Los Angeles, Cal.	10,102	7,677	
16	New Orleans, La.	3,978	11,938	
17	Washington, D. C.	8,744	5,289	
18	Minneapolis, Minn.	670	3,104	67,185
19	Jersey City, N. J.	5,277	3,137	
20	Seattle, Wash.	5,390	5,544	
21	Kansas City, Mo.		4,664	
22	Indianapolis, Ind.	4,504	3,159	9,482
23	Providence, R. I.	11,670	5,577	5,875
24	Louisville, Ky.	4,084	2,708	
25	Rochester, N. Y.	6,323	6,188	12,460
26	Denver, Colo.	2,375	2,452	
27	Portland, Oreg.	1,550	2,191	
28	St. Paul, Minn.	494		4,379
29	Columbus, Ohio.			8,788
30	Toledo, Ohio.	1,210		9,664
32	Oakland, Cal.	3,218		
35	Syracuse, N. Y.	3,335	1,652	7,577
36	New Haven, Conn.	4,840		6,010
39	Richmond, Va.	7,854		
40	Paterson, N. J.	1,560	1,497	
41	Omaha, Nebr.			4,215
43	Dayton, Ohio.	973	942	7,352
45	Spokane, Wash.	1,626	2,428	
49	Bridgeport, Conn.		1,543	
52	Hartford, Conn.		737	
53	Albany, N. Y.	1,948	2,616	2,603
54	Trenton, N. J.	3,000	1,910	
57	Salt Lake City, Utah.			5,530
62	Tacoma, Wash.	113	1,725	
63	Des Moines, Iowa.		1,143	
64	Wilmington, Del.	$1,872		
66	Yonkers, N. Y.	3,516	$2,345	$3,425
67	Youngstown, Ohio.	178		
69	Norfolk, Va.	1,639	295	
70	Duluth, Minn.			2,044
73	St. Joseph, Mo.		816	
74	Utica, N. Y.	1,078	1,975	
75	Troy, N. Y.	3,624	804	2,307
77	Schenectady, N. Y.	936	1,117	953
79	Akron, Ohio.	234	264	
83	Evansville, Ind.	814	687	
84	Wilkes-Barre, Pa.			1,751
86	Peoria, Ill.	703	728	
87	Fort Wayne, Ind.	576	726	
92	Terre Haute, Ind.	713	789	
95	South Bend, Ind.	488	610	
96	Charleston, S. C.	2,263	61	
98	Passaic, N. J.		322	
99	Bayonne, N. J.		595	
104	Pawtucket, R. I.	2,320		
105	Springfield, Ill.	72	708	
111	Sioux City, Iowa.		633	
113	Rockford, Ill.	301	567	
115	Springfield, Ohio.	43	40	1,602
128	Davenport, Iowa.	183	764	
133	San Diego, Cal.	267		
136	Racine, Wis.	265	331	73
138	Superior, Wis.	496	546	
139	Augusta, Ga.	1,973		
143	Woonsocket, R. I.	1,509		
147	Dubuque, Iowa.	299	382	
149	Elmira, N. Y.			897
151	West Hoboken, N. J.	521		
155	East Orange, N. J.	544	419	
161	Auburn, N. Y.	544	378	
168	Cedar Rapids, Iowa.		316	
169	Oshkosh, Wis.	182	219	
177	Decatur, Ill.		325	
178	Mount Vernon, N. Y.	1,401	773	4,153
181	Niagara Falls, N. Y.			1,096
185	Aurora, Ill.	205	304	
186	New Rochelle, N. Y.	644	405	1,329
188	La Crosse, Wis.	211	684	
190	Orange, N. J.	434	341	
192	Council Bluffs, Iowa.	217	224	
193	Lynchburg, Va.			373

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TABLE 8.

Classification of general departmental receipts.—American municipalities realize considerable amounts of revenue from fees, charges, minor sales, and allied sources. In addition to being classified according to the revenue or source from which derived, these receipts are classified in this report according to the divisions and departments or accounts of the service for which received. Thus classified they are arranged into two principal divisions: (1) Those received by the general departments, by which is meant the departments, offices, and accounts of the government exclusive of the public service enterprises, and (2) those received by the public service enterprises. The receipts first mentioned are included in Table 8, and those referred to in (2) are tabulated in Table 10. The receipts of Table 8 are arranged in 10 principal divisions which correspond to the classification employed in tabulating the expenses and outlays for the departments, as given in Tables 11 and 18. The 10 divisions mentioned are as follows: I, General government; II, Protection to person and property; III, Conservation of health; IV, Sanitation, or promotion of cleanliness; V, Highways; VI, Charities, hospitals, and corrections; VII, Education; VIII, Recreation; IX, Miscellaneous; X, General. The arrangement of Table 11 and the text accompanying the same fully set forth the offices, departments, and accounts under each division of the classification employed in Table 8 for receipts, the arrangement of which differs from that of Table 11 only in being somewhat condensed.

Character of receipts tabulated as from earnings.—The greater portion of the revenue receipts included in Table 8 is from fees, charges, rents, and minor sales. The amounts obtained from each of these sources are given in Table XXVIII. The revenues from the sources mentioned are what economists call "contractual" as distinguished from "compulsory" revenues tabulated as taxes, special assessments, and fines. They all involve the exchange of equivalents by which the cities receive cash in return for a benefit granted in the form of services, rents, or objects sold. The statement of the last sentence needs modification only to the extent that the price obtained for the services, rents, or objects sold may be either what the economists call a "private" or "competitive," or a "quasi private," "monopoly," or "public" price; the former being a price fixed in an open or competitive market, and the latter being arbitrarily fixed above or below the competitive level by the government acting under circumstances that give it a monopoly of that which is furnished. The price at which the rents and sales of the table are fixed is nearly always competitive, while that at which fees and charges for services are established is generally a "public" or a "monopoly" price, which in some cases is in excess of the actual cost of the services rendered. The amounts tabulated in Table 8 as fees and charges are thus always those which are received as a private or a monopoly compensation for actual services rendered, and are to be distinguished from those obtained for the so-called "license fees" and "permit fees" which are included in Table 6 as from taxes, by the fact that the latter are compensation not for a service rendered or work performed, but for the privilege of doing something.

Receipts from fees and charges.—The amounts received by the several cities as general departmental fees and charges, and as such included in Table 8, are shown separately by cities in Table XXVIII, which follows.

Table XXVIII

City number.	CITY.	RECEIPTS FROM— Fees and charges.	Rents of departmental properties.	Minor sales.	Other sources.	Service transfers.
	Grand total	$14,349,391	$609,564	$1,401,239	$910,384	$713,268
	Group I	6,328,674	222,015	537,615	464,293	260,375
	Group II	3,474,374	112,786	288,935	336,875	119,860
	Group III	2,349,995	137,402	303,910	44,848	184,763
	Group IV	1,103,552	59,763	158,345	42,747	64,580
	Group V	1,092,796	77,598	112,434	21,621	83,688
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1911.					
1	New York, N. Y.	$995,034	$68,722	$110,390	$118,337	$93,088
2	Chicago, Ill.	1,657,758	28,780	46,156	178,038	92,147
3	Philadelphia, Pa.	1,588,726	16,289	53,608	.....	273
4	St. Louis, Mo.	477,426	160	14,567	3,547	36,928
5	Boston, Mass.	630,376	16,255	48,790	67,460	34,892
6	Cleveland, Ohio	435,836	10,602	235,347	16,709	3,000
7	Baltimore, Md.	193,279	4,563	12,885	2,601	.....
8	Pittsburgh, Pa.	350,239	76,644	15,872	77,601	47
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.					
9	Detroit, Mich.	$442,481	$17,404	$102,728	$178,512	.....
10	Buffalo, N. Y.	684,498	2,570	45,751	5,980	$2,410
11	San Francisco, Cal.	462,180	19,170	18,282	2,542	.....
12	Milwaukee, Wis.	182,015	6,710	6,767	71,166	2,630
13	Cincinnati, Ohio	371,842	6,143	11,205	9,702	.....
14	Newark, N. J.	$284,119	$4,767	$23,487	$719	$1,700
15	Los Angeles, Cal.	308,969	5,631	7,579	1	35,695
16	New Orleans, La.	228,291	6,289	13,723	43,803	.....
17	Washington, D. C.	335,795	286	4,749	1	60,991
18	Minneapolis, Minn.	174,184	43,816	54,664	24,449	16,434
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.					
19	Jersey City, N. J.	$48,041	.....	$1,559	$168	.....
20	Seattle, Wash.	121,030	$1,560	11,595	.....	$20,076
21	Kansas City, Mo.	63,954	4,884	9,688	4,779	7,122
22	Indianapolis, Ind.	42,417	1,266	3,555	174	.....
23	Providence, R. I.	105,608	2,140	38,911	118	1,436
24	Louisville, Ky.	39,559	23,647	4,278	10,250	594
25	Rochester, N. Y.	39,317	7,153	5,253	40	.....
26	Denver, Colo.	161,847	8,406	2,707	640	.....
27	Portland, Oreg.	42,939	1,378	5,774	131	.....
28	St. Paul, Minn.	47,180	28,571	20,035	14,849	2,901
29	Columbus, Ohio	168,881	1,242	60,833	2,408	.....
30	Toledo, Ohio	34,469	1,665	5,144	6,204	3,507
31	Atlanta, Ga.	108,880	5,510	3,769	578	76,597
32	Oakland, Cal.	29,687	264	723	.....	6,225
33	Worcester, Mass.	176,480	2,181	32,724	679	8,456

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Table XXVIII—Continued.

City number.	CITY.	RECEIPTS FROM— Fees and charges.	Rents of departmental properties.	Minor sales.	Other sources.	Service transfers.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—contd.						
34	Birmingham, Ala.	$91,378	$8,219	$577	.....	$40,447
35	Syracuse, N. Y.	33,090	1,500	3,070	$ 160	.....
36	New Haven, Conn.	47,962	1,972	10,574	147	.....
37	Memphis, Tenn.	49,115	10,126	739	.....	.....
38	Scranton, Pa.	5,301	260	322	.....	.....
39	Richmond, Va.	10,148	212	2,541	4	.....
40	Paterson, N. J.	34,573	25	449	53	.....
41	Omaha, Nebr.	40,166	625	6,464	281	.....
42	Fall River, Mass.	43,877	480	1,831	.....	.....
43	Dayton, Ohio.	41,742	824	2,601	1,000	.....
44	Grand Rapids, Mich.	79,653	1,601	4,718	.....	67
45	Spokane, Wash.	113,005	355	18,711	.....	4,935
46	Nashville, Tenn.	27,834	1,949	53	.....	8,500
47	Lowell, Mass.	37,141	3,662	6,778	34	.....
48	Cambridge, Mass.	309,517	3,968	22,246	581	2,500
49	Bridgeport, Conn.	27,232	7,404	934	158	.....
50	New Bedford, Mass.	52,553	186	3,563	194	.....
51	San Antonio, Tex.	31,389	216	730	615	.....
52	Hartford, Conn.	37,648	3,551	9,493	592	1,400
53	Albany, N. Y.	6,376	400	2,368	11	.....
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.						
54	Trenton, N. J.	$23,964	.....	$3,339	$325	.....
55	Reading, Pa.	6,828	$674	.....	.....	.....
56	Dallas, Tex.	17,738	2,006	3,547	532	$3,821
57	Salt Lake City, Utah.	18,752	3,435	978	.....	1,675
58	Camden, N. J.	11,433	.....	1,353	246	.....
59	Springfield, Mass.	73,976	1,240	13,505	.....	5,647
60	Lynn, Mass.	61,750	4,000	15,802	.....	12
61	Lawrence, Mass.	30,743	1,255	5,906	.....	.....
62	Tacoma, Wash.	8,999	1,940	2,673	.....	.....
63	Des Moines, Iowa.	9,799	1,663	3,257	39	.....
64	Wilmington, Del.	15,589	1,478	1,533	.....	.....
65	Kansas City, Kans.	11,964	345	634	763	.....
66	Yonkers, N. Y.	7,043	72	730	2,070	.....
67	Youngstown, Ohio.	37,619	629	812	107	.....
68	Houston, Tex.	45,034	500	4,505	519	.....
69	Norfolk, Va.	11,325	5	2,853	133	.....
70	Duluth, Minn.	17,612	823	3,006	.....	.....
71	Fort Worth, Tex.	27,384	2,469	1,103	259	12,650
72	Somerville, Mass.	143,212	1,046	15,108	105	204
73	St. Joseph, Mo.	9,436	934	1,684	510	.....
74	Utica, N. Y.	13,232	.....	4,043	60	.....
75	Troy, N. Y.	9,100	180	499	2,821	1,172
76	Elizabeth, N. J.	22,191	.....	664	.....	.....
77	Schenectady, N. Y.	9,201	19	362	.....	.....
78	Waterbury, Conn.	11,839	360	402	.....	.....
79	Akron, Ohio.	5,630	14	502	.....	.....
80	Oklahoma City, Okla.	48,428	14,909	977	.....	6,500
81	Manchester, N. H.	8,324	252	565	.....	.....
82	Hoboken, N. J.	7,450	.....	576	51	.....
83	Evansville, Ind.	5,388	148	6,763	.....	.....
84	Wilkes-Barre, Pa.	2,131	594	1,295	.....	.....
85	Erie, Pa.	13,292	.....	223	.....	.....
86	Peoria, Ill.	16,986	1,432	2,475	29,588	.....
87	Fort Wayne, Ind.	8,135	5	1,485	.....	275
88	Harrisburg, Pa.	1,546	.....	253	4	.....
89	Savannah, Ga.	11,494	.....	4,971	.....	.....
90	Jacksonville, Fla.	23,736	.....	130	.....	6,375
91	East St. Louis, Ill.	6,220	.....	543	.....	.....
92	Terre Haute, Ind.	7,712	1,094	553	15	.....
93	Holyoke, Mass.	19,191	1,810	1,854	.....	398
94	Portland, Me.	32,919	2,318	10,148	.....	2,000
95	South Bend, Ind.	2,093	.....	298	31	.....
96	Charleston, S. C.	13,855	1,899	904	.....	10,500
97	Brockton, Mass.	97,880	1,467	18,073	112	2,638
98	Passaic, N. J.	10,974	295	166	163	.....
99	Bayonne, N. J.	5,505	56	28	.....	.....
100	Johnstown, Pa.	10,008	72	1,747	1,783	.....
101	Wichita, Kans.	10,850	1,693	2,351	12	.....
102	Covington, Ky.	2,465	2,456	476	.....	.....
103	Allentown, Pa.	2,006	.....	1,166	14	.....
104	Pawtucket, R. I.	21,158	813	4,459	301	.....
105	Springfield, Ill.	4,100	2,282	817	1,759	.....
106	Altoona, Pa.	7,361	747	643	.....	.....
107	Mobile, Ala.	18,196	25	592	.....	10,713
108	Canton, Ohio.	3,192	125	1,016	37	.....
109	Saginaw, Mich.	18,659	154	3,968	358	.....
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.						
110	Binghamton, N. Y.	$9,874	$510	$1,336	$264	.....
111	Sioux City, Iowa.	3,700	825	641	49	.....
112	Atlantic City, N. J.	28,364	300	1,066	.....	.....
113	Rockford, Ill.	9,109	599	1,847	9	.....
114	Lancaster, Pa.	1,210	1,183	334	.....	.....
115	Springfield, Ohio.	22,531	2,050	1,026	475	.....
116	Little Rock, Ark.	15,034	840	60	.....	$5,444
117	Sacramento, Cal.	13,257	505	25,645	.....	.....
118	Pueblo, Colo.	3,989	1,866	2,693	.....	.....
119	Chattanooga, Tenn.	25,209	7,648	62	.....	3,125
120	Bay City, Mich.	2,149	20	1,072	177	.....
121	York, Pa.	2,457	221	134	.....	.....
122	Malden, Mass.	42,113	170	2,637	2,950	149
123	New Britain, Conn.	14,151	13,513	1,008	.....	350
124	Haverhill, Mass.	36,952	1,773	1,268	.....	.....
125	Salem, Mass.	31,911	1,688	941	2,722	.....
126	Lincoln, Nebr.	10,166	.....	2,628	134	.....
127	Berkeley, Cal.	11,340	1,483	706	12	.....
128	Davenport, Iowa.	16,903	1,327	2,167	157	.....
129	Topeka, Kans.	16,126	1,742	731	.....	21
130	McKeesport, Pa.	10,537	270	590	11	.....
131	Flint, Mich.	27,110	1,226	717	.....	.....
132	Tampa, Fla.	27,675	.....	578	.....	11,250
133	San Diego, Cal.	24,698	428	460	.....	.....
134	El Paso, Tex.	20,879	1,164	578	.....	.....
135	Wheeling, W. Va.	10,237	113	129	25	4,284
136	Racine, Wis.	8,913	502	3,091	.....	.....
137	Kalamazoo, Mich.	10,108	.....	1,207	541	.....
138	Superior, Wis.	10,988	900	1,040	237	.....
139	Augusta, Ga.	40,041	57	1,074	.....	9,750
140	Macon, Ga.	26,167	1,122	788	.....	15,874
141	Newton, Mass.	42,650	1,300	1,331	.....	.....
142	Butte, Mont.	8,238	901	1,567	38	.....
143	Woonsocket, R. I.	12,207	7,165	1,705	25	51
144	Chester, Pa.	4,528	323	10	.....	.....
145	Montgomery, Ala.	16,440	5,357	135	656	7,103
146	Fitchburg, Mass.	65,222	1,444	3,271	4	113
147	Dubuque, Iowa.	1,321	302	388	2	.....
148	Galveston, Tex.	59,385	.....	1,675	.....	.....
149	Elmira, N. Y.	2,198	1,365	646	.....	361
150	New Castle, Pa.	5,437	2,700	615	2,018	.....
151	West Hoboken, N. J.	1,962	.....	24	7	.....
152	Knoxville, Tenn.	19,316	189	591	.....	.....
153	Hamilton, Ohio.	2,358	.....	526	.....	.....
154	Springfield, Ohio.	7,175	.....	1,631	.....	.....
155	East Orange, N. J.	13,769	638	159	6,058	.....
156	Quincy, Ill.	3,271	84	992	.....	.....
157	Roanoke, Va.	9,181	470	528	.....	7,522
158	Lexington, Ky.	1,460	155	34	12	.....
159	Huntington, W. Va.	4,131	701	10	.....	3,869
160	Joliet, Ill.	2,618	.....	1,266	10	.....
161	Auburn, N. Y.	2,945	25	1,177	.....	57
162	Charlotte, N. C.	9,345	.....	908	.....	.....
163	Taunton, Mass.	30,191	157	8,907	45	.....
164	Everett, Mass.	15,203	33	608	18	751
165	Portsmouth, Va.	3,426	.....	446	.....	.....
166	Pittsfield, Mass.	13,099	.....	1,394	.....	.....
167	Quincy, Mass.	14,132	.....	1,943	.....	120
168	Cedar Rapids, Iowa.	8,146	3,087	2,878	894	.....
169	Oshkosh, Wis.	4,657	.....	416	298	.....
170	Perth Amboy, N. J.	3,651	.....	367	.....	.....
171	Lansing, Mich.	3,456	575	874	.....	.....
172	Pasadena, Cal.	13,482	33	484	.....	.....
173	Amsterdam, N. Y.	3,383	.....	290	.....	.....
174	Jackson, Mich.	16,889	.....	263	.....	.....
175	Jamestown, N. Y.	6,041	566	1,388	.....	.....
176	San Jose, Cal.	6,822	598	800	10	.....
177	Decatur, Ill.	4,999	400	37	15	.....
178	Mount Vernon, N. Y.	14,938	.....	929	67	.....
179	Joplin, Mo.	7,697	.....	283	11	5,850
180	Williamsport, Pa.	6,589	360	384	200	.....
181	Niagara Falls, N. Y.	6,395	150	373	1,806	.....
182	Muskogee, Okla.	6,010	.....	160	617	.....
183	Lima, Ohio.	373	2,826	320	708	.....
184	Chelsea, Mass.	15,276	239	581	.....	804
185	Aurora, Ill.	6,685	30	175	133	.....
186	New Rochelle, N. Y.	9,663	310	5,200	40	.....
187	Austin, Tex.	8,807	.....	45	51	2,755
188	La Crosse, Wis.	2,560	.....	212	90	.....
189	Newport, Ky.	1,934	185	545	.....	.....
190	Orange, N. J.	9,018	.....	832	13	.....
191	Lorain, Ohio.	2,210	25	1,121	12	.....
192	Council Bluffs, Iowa.	2,507	1,160	2,342	.....	.....
193	Lynchburg, Va.	10,482	.....	194	.....	4,085

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

In this table are included for certain cities of Groups I and II receipts from departmental fees, charges, rents, sales, and other sources, of the counties containing these cities, the amounts of which are shown in Table 3 on the county line for those cities, in the column "From earnings of general departments."

Of the total amount tabulated in the column of Table XXVIII headed "Fees and charges," and in the column of Table 8 headed "All other" in Division II, Protection to person and property, $1,570,567, or 58.3 per cent, was for fees of public administrators, registers of deeds, and recorders. With the exception of Providence, R. I., and Bridgeport and New Britain, Conn., these receipts are all those of cities in which either the city and county functions are merged in the municipal corporation, or a portion of the county receipts is added to those of the city in order to obtain comparable statistics. Revenues from the same sources were received by Hartford and Waterbury, Conn., but their amount was not separately reported. The receipts from the several cities from the fees mentioned are given in the statement which follows:

City number.	CITY.	Amount.	City number.	CITY.	Amount.
	Total	$1,570,567	12	Milwaukee, Wis	$18,199
			13	Cincinnati, Ohio	23,873
1	New York, N. Y	321,152	14	Newark, N. J	49,761
2	Chicago, Ill	272,198	15	Los Angeles, Cal	105,944
3	Philadelphia, Pa	236,627	16	New Orleans, La	61,640
4	St. Louis, Mo	67,152	17	Washington, D. C	43,438
5	Boston, Mass	43,325	18	Minneapolis, Minn	32,505
6	Cleveland, Ohio	43,716	23	Providence, R. I	11,124
8	Pittsburgh, Pa	45,918	26	Denver, Colo	31,678
9	Detroit, Mich	26,114	49	Bridgeport, Conn	5,528
10	Buffalo, N. Y	26,395	123	New Britain, Conn	2,322
11	San Francisco, Cal	101,958			

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

Receipts from other sources.—Table XXVIII includes revenue receipts amounting to $910,384, which are tabulated in the column headed "Other sources." These receipts are derived principally from contractual revenues, the same as those from fees, charges, rents, and sales, and also include receipts which like those obtained from rents and sales are revenues whose amounts are established in a competitive market by the operation of enterprises in connection with institutions and parks.

Ten cities reported an aggregate of $500,263 as receipts from the operation of institutional industries in connection with their charitable and correctional institutions, as follows:

New York, N. Y	$115,673	Milwaukee, Wis	$52,617
Boston, Mass	35,091	Minneapolis, Minn	11,903
Pittsburgh, Pa	76,909	Kansas City, Mo	470
Detroit, Mich	177,323	St. Paul, Minn	14,346
Buffalo, N. Y	2,703	Peoria, Ill	13,228

Of the amounts included in Tables 8 and XXVIII, as stated above, $160,701 represents the receipts from the operation of productive enterprises of various kinds connected with parks, as follows:

Chicago, Ill	$160,439
Springfield, Ill	253
Rockford, Ill	9

Boston reported a net profit of $31,924 from the operation of a municipal printing plant conducted for printing public documents for the city, and 10 cities reported receipts from various remunerative contracts: 7 from the disposal of the right to collect dead animals and household refuse, 2 from the sale of fish and oyster privileges, and 1 from the privilege extended to citizens of adjoining municipalities to use the sewers of the city. The 7 cities above mentioned and the amounts received by each are as follows:

Kansas City, Mo	$370	Malden, Mass	$2,950
Providence, R. I	100	Salem, Mass	2,722
Youngstown, Ohio	9	Omaha, Nebr	41
St. Joseph, Mo	170		

The cities receiving revenue from fishing privileges and the amounts received were New Bedford, Mass., $194, and Taunton, Mass., $45. The city receiving revenue from sewers was Buffalo, N. Y., which received $546 from this source.

The other amounts, aggregating $210,349, that are included in Table XXVIII as from "Other sources" are summarized in Table XXIX, which follows—a table which shows the amounts received from a number of specified sources and the number of cities reporting such receipts.

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Table XXIX — SOURCE OF RECEIPT.	Number of cities reporting.	Aggregate amounts reported.
Total		$210,349
Fire insurance adjustments	32	53,893
On account of defalcations and bank failures	21	93,690
Conscience money	16	2,204
Judgments in favor of city	3	472
Correction of errors	3	211
Damages to and loss of city property	80	56,500
Refunds	7	1,086
Fines	10	1,225
Miscellaneous	5	1,068

Amounts received as fire insurance adjustments that are expended for outlays during the same year, and amounts received on account of losses by bank failures and defalcations during the year of loss, are not included in the table, both being included in Table 22, the first as receipts on outlay account and the second as refund receipts. Likewise amounts received by cities on account of damages and losses to city property, if for damages and losses charged as expenses, are included in Tables XXVIII and 8; but if for damages and losses met by outlays are tabulated in Table 22. All amounts reported on lines 1 to 6, inclusive, of Table XXIX are the debit balances of what commercial accountants call accounts with losses, and are included in Divisions V, VI, and VIII of Table 8. All other amounts included in Table XXIX are included in Table 8 in Division X under the heading "General," with the exception of receipts from fines for delays in returning library books and similar demerits, which are included in Division VII.

Service transfer receipts of general departments.—The last column of Table XXVIII is an exhibit of certain amounts included in the first four columns of that table, principally in the column headed "Fees and charges." The column shows the extent to which the several cities have accounts of services performed by their general departments, one for the other, or for their public enterprises. The number of cities reporting service transfer receipts by each of the various offices and institutions is given in Table XXX, together with the amount of such service transfers.

Table XXX — DEPARTMENT OR GOVERNMENTAL ACTIVITY FOR WHICH RECEIVED.	SERVICE TRANSFER RECEIPTS BY GENERAL DEPARTMENTS.	
	Number of cities for which reported.	Amounts reported.
Total		$713,266
Offices of General Government	15	19,898
Fire department	3	287
Inspection for protection to person and property	3	20
Health conservation	4	2,140
Sewers and sewage disposal	8	2,668
Refuse collection	4	3,661
Highway repairs for compensation	6	51,962
Other highway accounts	30	28,391
Correctional institutions	35	561,897
Charitable institutions	4	7,304
Schools and libraries	2	90
Parks and general recreation	1	23
Printing plant	1	31,925

Table 9.

Receipts from major highway privileges.—Under this designation are included in Table 9 all amounts received from corporations and individuals as compensation for the special privileges, powers, or rights granted them in the streets and alleys of cities for providing the citizens with what are popularly called public utilities. The amounts thus tabulated have been received as compensation for what some writers have called the "operating franchise" as distinguished from the "corporate franchise" of the paying corporation or individual.

Among the receipts from major privileges in Table 9 are those from steam and street railroads for the privilege of transporting freight or passengers through or across the streets and alleys, and those from electric light and power companies, water, telegraph, and telephone companies, heat distribution and refrigeration companies, for the privilege of placing wires, pipes, poles, and other fixtures and equipment in, under, over, or across the streets, incident to the conduct of their business of furnishing public utilities. Similar receipts from private individuals or corporations for the privilege of placing wires, pipes, poles, and other fixtures and equipment in, under, over, or across the streets incident to the conduct of a business other than that of furnishing public utilities, are classed as receipts from minor highway privileges.

It should be noted that only one class of receipts from public utility enterprises is included in Table 9 as receipts from major privileges, namely, such receipts as are in return for privileges essential to the distribution of public utilities. Receipts from such enterprises or from others for privileges in streets for purposes other than providing the public with some utility are tabulated as receipts for minor highway privileges; receipts for the temporary use of land or water fronts not involving the use of a street or alley are tabulated as receipts from rents; and receipts from the vacation of streets and alleys are included as from sales of real property in Table 22. Receipts from the same corporations and individuals which are in the nature of taxes as defined in this report are shown in Table 6 as receipts from the general property tax, special property taxes, or business taxes, according to the subject of taxation, and to the method by which the taxes were levied and collected.

Receipts from minor highway privileges.—Under this heading are included amounts received by cities for grants of what the Bureau of the Census designates as minor highway privileges. The greater number of these grants are made to those occupying lands 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

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maintain merchandise stands or place other property on the sidewalk; (3) to use certain portions of the street or alley for storing building or other materials; (4) to extend awnings, signs, bay or show windows, and other structures beyond the building line or across the sidewalk or street; and (5) to construct bridges over or tunnels or connecting pipes under the street, including water pipes for the use of steam and street railways.

Table 9 shows a total of $894,653 as receipts from minor highway privileges. Of this aggregate, New York City reported $387,407, or 43.3 per cent, and Chicago reported $336,914, or 37.6 per cent; while the other cities reported only $170,332, or 19.1 per cent. Of the amount last mentioned, it is possible that owing to the lack of correct or fully descriptive designations in local accounts a small portion should have been reported under other headings in Table 9 or in other tables. Of the 193 cities covered by the report, only 53, or 27.5 per cent, reported receipts from minor highway privileges. In the cities reporting receipts from minor highway privileges the title of the city corporation to the highway extends to the building line; while in the majority of cities from which no receipts were reported that title extends only to the curb line.

Table XXXI, which follows, presents a condensed summary of the receipts from minor highway privileges included in Table 9, classified by the kind of privilege for which the receipts were obtained.

Table XXXI

KIND OF PRIVILEGE.	REVENUE RECEIPTS FROM MINOR HIGHWAY PRIVILEGES.	
	Number of cities reporting.	Amounts reported.
Total	.....	$894,653
Constructing vaults and tunnels	8	389,471
Private spur tracks and sidings	8	83,934
Use of sidewalks	10	74,557
Curb stands	2	21,847
Bridges over streets and alleys	2	24,503
Projecting street signs	8	17,793
Pipes and conduits	4	5,695
Platforms and scales	2	5,089
Use of bulkheads and areaways	3	3,711
Temporary sheds in streets	1	2,560
Spuce over canal	1	2,400
Telephone booths	2	605
Bathing privileges	1	600
Storage under bridge	1	36
Maintaining drinking fountains	1	36
Not specified	30	258,456

Receipts from rents of municipal investment properties.—The receipts from rents tabulated in Table 9 comprise all amounts collected as compensation for the use of lands or other property not employed for general departmental purposes. These receipts are separated into two classes, those from the properties of public trusts and sinking funds, and those from all other properties. Of the amounts reported in the first class, all were receipts from public trust funds excepting $32,522 from sinking funds reported for Baltimore, Md.

Included with the receipts of sinking and public trust funds for municipal uses from rents, of which mention is here made, are the receipts of 8 cities aggregating $53,374, which were received by these funds as rent of their investment properties by the departments and enterprises of the city. The cities reporting such receipts and the amounts reported by each are shown in the statement which follows:

City number.	CITY.	Amount.	City number.	CITY.	Amount.
2	Chicago, Ill.	$4,302	13	Cincinnati, Ohio	$1,514
3	Philadelphia, Pa.	1,200	23	Providence, R. I.	240
4	St. Louis, Mo.	18,417	30	Toledo, Ohio	200
7	Baltimore, Md.	26,801	43	Dayton, Ohio	400

Receipts from interest.—Table 9 includes all interest receipts of the general treasury and of the separate funds of the cities covered by this report except (1) interest on taxes and special assessments, which is included in Table 6, and (2) accrued interest on original loans, which is shown in Table 22. The total or gross interest receipts tabulated in Table 9 for some of the cities in Group I include certain amounts representing receipts of the counties containing them, as follows: Chicago, Ill., $134,841; Cleveland, Ohio, $78,147; Pittsburgh, Pa., $64,807; Detroit, Mich., $10,379; Buffalo, N. Y., $19,979; Milwaukee, Wis., $17,630; Cincinnati, Ohio, $98,172; Newark, N. J., $59,558; Los Angeles, Cal., $42,350; and Minneapolis, Minn., $45,367.

The first column of this section of the table shows the total revenue receipts from interest, or the total receipts from interest, less receipts in error later corrected by refund payments, and accrued interest on original sales of debt obligations. These revenue receipts are arranged in five groups: Those received on current deposits, those received on investments and deposits of investment funds, sinking funds, and public trust funds, and those received from all other sources. In this section of the table are included three classes of interest transfer receipts: (1) Those which represent interest payments charged to outlay account, (2) those charged as expenses of municipal service enterprises, and (3) the interest receipts of sinking and investment funds and public trust funds for municipal uses that were paid by the divisions of the government of the city to these funds as interest on their debt obligations held as investments. For further explanation, see introductory text, pages 26 and 40.

The only interest transfer receipts such as those mentioned in (1) that are included in Table 9 are $769,573 reported by New York, N .Y., and $33,503 reported by Boston, Mass. The transfer receipts mentioned under (2) are shown in detail in Table 16. The remainder of transfer receipts included in Table 9, amounting to $14,717,224, are those mentioned under (3). The aggregate of the three classes of transfer receipts for the cities covered by the report was $15,662,052, of which $8,718,193, or 55.7 per cent, was reported by New York, N. Y. The totals of the three classes of interest transfers are shown for the 135 cities reporting such receipts in the statement which follows. The amounts of the third class for any city can be ascertained by subtracting from the figures in the statement the amounts of classes (1) and (2).

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City number.	CITY.	Amount.	City number.	CITY.	Amount.
1	New York, N. Y.	$8,718,193	82	Hoboken, N. J.	$508
2	Chicago, Ill.	47,397	83	Evansville, Ind.	2,820
3	Philadelphia, Pa.	682,627	84	Wilkes-Barre, Pa.	880
4	St. Louis, Mo.	20,563	85	Erie, Pa.	11,463
5	Boston, Mass.	1,645,824	86	Peoria, Ill.	3,171
6	Cleveland, Ohio.	89,971	88	Harrisburg, Pa.	6,049
7	Baltimore, Md.	670,489	93	Holyoke, Mass.	9,823
8	Pittsburgh, Pa.	459,390	94	Portland, Me.	25,576
9	Detroit, Mich.	165,688	96	Charleston, S. C.	19,637
10	Buffalo, N. Y.	128,900	97	Brockton, Mass.	14,826
11	San Francisco, Cal.	2,200	98	Passaic, N. J.	1,545
12	Milwaukee, Wis.	3,577	99	Bayonne, N. J.	11,452
13	Cincinnati, Ohio.	375,553	100	Johnstown, Pa.	7,760
14	Newark, N. J.	317,220	103	Allentown, Pa.	3,932
16	New Orleans, La.	38,452	104	Pawtucket, R. I.	37,466
17	Washington, D. C.	851	105	Springfield, Ill.	2,400
18	Minneapolis, Minn.	138,059	106	Altoona, Pa.	7,721
19	Jersey City, N. J.	217,088	108	Canton, Ohio.	3,478
21	Kansas City, Mo.	25,357	109	Saginaw, Mich.	5,366
22	Indianapolis, Ind.	1,320	110	Binghamton, N. Y.	1,662
23	Providence, R. I.	249,495	112	Atlantic City, N. J.	67,424
24	Louisville, Ky.	10,684	113	Rockford, Ill.	111
25	Rochester, N. Y.	11,213	114	Lancaster, Pa.	1,793
26	Denver, Colo.	47,683	115	Springfield, Ohio.	2,526
27	Portland, Oreg.	64,456	116	Little Rock, Ark.	3,750
28	St. Paul, Minn.	9,114	121	York, Pa.	4,349
29	Columbus, Ohio.	137,244	122	Malden, Mass.	3,590
30	Toledo, Ohio.	84,300	123	New Britain, Conn.	1,095
33	Worcester, Mass.	154,573	124	Haverhill, Mass.	6,312
34	Birmingham, Ala.	840	126	Lincoln, Nebr.	6,750
35	Syracuse, N. Y.	2,295	129	Topeka, Kans.	4,508
36	New Haven, Conn.	575	130	McKeesport, Pa.	1,600
39	Richmond, Va.	101,240	132	Tampa, Fla.	3,005
40	Paterson, N. J.	11,753	134	El Paso, Tex.	1,484
41	Omaha, Nebr.	17,552	135	Wheeling, W. Va.	2,086
42	Fall River, Mass.	14,378	136	Racine, Wis.	881
43	Dayton, Ohio.	12,557	137	Kalamazoo, Mich.	2,600
44	Grand Rapids, Mich.	12,562	138	Superior, Wis.	360
45	Spokane, Wash.	1,332	141	Newton, Mass.	61,555
46	Nashville, Tenn.	6,185	142	Butte, Mont.	304
47	Lowell, Mass.	2,757	143	Woonsocked, R. I.	23,610
48	Cambridge, Mass.	47,083	144	Chester, Pa.	4,704
49	Bridgeport, Conn.	19,672	146	Fitchburg, Mass.	16,761
50	New Bedford, Mass.	20,004	148	Galveston, Tex.	3,750
51	San Antonio, Tex.	90	149	Elmira, N. Y.	470
52	Hartford, Conn.	12,572	152	Knoxville, Tenn.	283
53	Albany, N. Y.	25,109	153	Hamilton, Ohio.	880
54	Trenton, N. J.	48,277	155	East Orange, N. J.	17,956
55	Reading, Pa.	5,740	157	Roanoke, Va.	3,348
56	Dallas, Tex.	11,420	161	Auburn, N. Y.	1,174
58	Camden, N. J.	24,769	163	Taunton, Mass.	7,866
59	Springfield, Mass.	16,181	164	Everett, Mass.	12,360
60	Lynn, Mass.	28,352	165	Portsmouth, Va.	300
61	Lawrence, Mass.	8,393	167	Quincy, Mass.	428
62	Tacoma, Wash.	14,566	169	Oshkosh, Wis.	3,320
64	Wilmington, Del.	807	170	Perth Amboy, N. J.	4,520
65	Kansas City, Kans.	736	177	Decatur, Ill.	4,608
66	Yonkers, N. Y.	9,318	178	Mount Vernon, N. Y.	4,032
67	Youngstown, Ohio.	8,262	180	Williamsport, Pa.	1,546
69	Norfolk, Va.	40,768	183	Lima, Ohio.	6,412
71	Fort Worth, Tex.	10,190	184	Chelsea, Mass.	49,762
73	St. Joseph, Mo.	4,087	185	Aurora, Ill.	4,242
74	Utica, N. Y.	1,196	186	New Rochelle, N. Y.	1,219
75	Troy, N. Y.	3,572	188	La Crosse, Wis.	9,800
76	Elizabeth, N. J.	8,577	190	Orange, N. J.	11,708
78	Waterbury, Conn.	3,643	191	Lorain, Ohio.	4,940
79	Akron, Ohio.	5,065	193	Lynchburg, Va.	7,779
81	Manchester, N. H.	19,540			

TABLE 10.

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

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

Receipts of public service enterprises.—The total revenue receipts shown in Table 10 for the different classes of public service enterprises include all revenue receipts of these enterprises recorded in the city books, with the exception of interest from current deposits. Receipts tabulated for Philadelphia, Pa., and Toledo, Ohio, in the column of Table 10 headed "Gas-supply systems" were derived from systems formerly operated by the city, but at present leased to private companies. The receipts shown in Table 10 in the column headed "All other enterprises" are shown separately in Table XXXII, which follows:

City number.	Table XXXII CITY.	REVENUE RECEIPTS FROM— Ferries.	Irrigation works.	Rapid transit facilities.	Toll bridges.	Lunch rooms.	Miscellaneous.
	Total	$1,262,891	$2,896	$3,283,128	$689,039	$108,335	$190,970
1	New York, N. Y.	1,158,802	.....	2,272,838	674,430	.....	.....
4	St. Louis, Mo.	.....	.....	.....	.....	54,219	.....
5	Boston, Mass.	104,089	.....	788,761	.....	.....	8,904
6	Cleveland, Ohio.	.....	.....	.....	.....	5,677	.....
16	New Orleans, La.	.....	.....	221,529	.....	.....	.....
20	Seattle, Wash.	.....	.....	.....	.....	20,589	.....
25	Rochester, N. Y.	.....	.....	.....	.....	17,685	.....
26	Denver, Colo.	2,494	.....	.....	.....	.....	.....
27	Portland, Oreg.	.....	.....	.....	.....	.....	84,111
32	Oakland, Cal.	.....	.....	.....	.....	.....	4,954
51	San Antonio, Tex.	.....	402	.....	.....	.....	600
59	Springfield, Mass.	.....	.....	.....	.....	10,165	.....
94	Portland, Me.	.....	.....	.....	.....	.....	7,255
96	Charleston, S. C.	.....	.....	.....	.....	.....	17,255
102	Covington, Ky.	.....	.....	.....	4,357	.....	.....
136	Racine, Wis.	.....	.....	.....	.....	.....	7
139	Augusta, Ga.	.....	.....	.....	.....	.....	58,127
172	Pasadena, Cal.	.....	.....	.....	.....	.....	9,757
188	La Crosse, Wis.	.....	.....	.....	5,895	.....	.....
189	Newport, Ky.	.....	.....	.....	4,357	.....	.....

The amounts included in the foregoing table in the column headed "Miscellaneous" were receipts of the following enterprises: Boston, Mass., the city record; Portland, Oreg., harbor dredging, piloting, and towage; Oakland, Cal., water front development; San Antonio, Tex., stone quarry; Portland, Me., liquor agency; Charleston, S. C., "West End improvement" (an enterprise for filling in lowlands for building lots), $17,105, and for powder magazine, $150; Racine, Wis., artesian well; Augusta, Ga., canal; and Pasadena, Cal., a city farm.

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The revenue receipts presented in Tables 10 and XXXII by enterprise are shown in the first four columns of Table XXXIII, by the source from which derived; the service transfer receipts shown in the last column, however, being duplicated in the columns which precede.

Table XXXIII

REVENUE RECEIPTS OF PUBLIC SERVICE ENTERPRISES FROM—

City number.	CITY.	Rates and tolls.	Fees, charges, and permits.	Rents of property of enterprises.	Minor sales.	Service transfers.
	Grand total	$76,240,354	$2,606,029	$5,596,998	$973,194	$2,060,546
	Group I	39,637,574	664,721	4,506,202	136,311	388,384
	Group II	7,269,890	585,371	422,127	70,543	237,566
	Group III	12,735,996	713,793	334,977	275,071	458,954
	Group IV	10,232,628	429,520	155,606	258,589	626,517
	Group V	6,364,268	212,619	178,086	232,675	348,825
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.					
1	New York, N. Y.	$19,251,739	$125,228	$2,958,348	$6,588	$53,452
2	Chicago, Ill.	6,365,468	116,679	37,916	9,374	206,744
3	Philadelphia, Pa.	4,648,761	58,060	64,994	1,620	12,551
4	St. Louis, Mo.	2,067,484	29,967	123,749	60,337	11,242
5	Boston, Mass.	2,977,563	94,943	770,406	16,086	10,395
6	Cleveland, Ohio	1,302,253	176,826	50,174	33,712	80,220
7	Baltimore, Md.	1,036,848	53,378	382,418	6,902	7,477
8	Pittsburgh, Pa.	1,987,458	9,640	118,197	1,692	6,303
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.					
9	Detroit, Mich.	$929,564	$34,521	$1,735	$432	
10	Buffalo, N. Y.	928,159	71,801	72,705	3,910	$99,222
11	San Francisco, Cal.	3,545				
12	Milwaukee, Wis.	733,748	38,094	1,765	1,389	105,173
13	Cincinnati, Ohio	1,139,484	47,784	20,583	3,214	4,307
14	Newark, N. J.	1,151,996	75,401	59,242	722	15,916
15	Los Angeles, Cal.	1,073,633	57,305	38,246	14,309	4,403
16	New Orleans, La.	370,580	222,015	190,573	5,909	13
17	Washington, D. C.	520,157	24,347	37,118	960	
18	Minneapolis, Minn.	419,024	14,103	160	39,703	8,832
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.					
19	Jersey City, N. J.	$1,224,003	$37,204	$500	$1,400	
20	Seattle, Wash.	1,485,979	24,235	3,383	20,589	$267,534
21	Kansas City, Mo.	947,052	30,558	44,394	29,927	6,161
22	Indianapolis, Ind.		35	27,783		
23	Providence, R. I.	768,358	49,882	962	5,749	34,659
24	Louisville, Ky.	751,801	32,533	22,049	1,771	26
25	Rochester, N. Y.	539,369	34,335	17,461	89,749	
26	Denver, Colo.	6,545		29,567		
27	Portland, Oreg.	773,852	98,851		161	4,029
28	St. Paul, Minn.	368,144	66,431	24,972	883	10,788
29	Columbus, Ohio	490,726	46,771	30,125	6,787	42,806
30	Toledo, Ohio	311,073	21,778	17,530	482	
31	Atlanta, Ga.	372,707	5,288	594	1,050	223
32	Oakland, Cal.		7,752	12,129	353	
33	Worcester, Mass.	393,844	19,980	1	13,487	13,896
34	Birmingham, Ala.	26,793	305		74	
35	Syracuse, N. Y.	358,478		7,987		
36	New Haven, Conn.		2,228			
37	Memphis, Tenn.	400,206	31,767	10,789		2,584
38	Scranton, Pa.					
39	Richmond, Va.	665,897	9,683	18,573	18,598	22,921
40	Paterson, N. J.		195			
41	Omaha, Nebr.			761		
42	Fall River, Mass.	215,808	15,069	2,553	10,640	137
43	Dayton, Ohio	168,641	4,664	25,659	2,073	
44	Grand Rapids, Mich.	200,702	21,114	7,692	22,755	22,505
45	Spokane, Wash.	435,716	71,091		207	4,198
46	Nashville, Tenn.	287,432	2,781	14,073		2,738
47	Lowell, Mass.	198,702	21,960		9,883	7,162
48	Cambridge, Mass.	382,363	14,526	150	10,842	436
49	Bridgeport, Conn.			85		
50	New Bedford, Mass.	265,975	28,758	1,497	14,938	6,416
51	San Antonio, Tex.	402	2,071	9,930	27	
52	Hartford, Conn.	324,156	5,318		10,400	9,735
53	Albany, N. Y.	366,182	6,635	3,769	3,246	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.					
54	Trenton, N. J.	$237,695	$3,140			
55	Reading, Pa.	241,497	5		$3,017	
56	Dallas, Tex.	203,309	6,596	$270	1,616	
57	Salt Lake City, Utah.	299,292	16,109		7,421	$4,712
58	Camden, N. J.	247,082	5,125		2,311	
59	Springfield, Mass.	416,263	21,027	2,726	27,316	66,277
60	Lynn, Mass.	$200,340	$28,136		$20,047	$668
61	Lawrence, Mass.	146,495	12,236		4,673	5,053
62	Tacoma, Wash.	995,173	15,868	$11,002	15,527	231,664
63	Des Moines, Iowa		6,560	1,426	7,245	
64	Wilmington, Del.	241,402		3,889		
65	Kansas City, Kans.	246,127	8,409	80	7,956	41,940
66	Yonkers, N. Y.	230,640	4,466		6,980	14
67	Youngstown, Ohio	162,476	7,622	2,283	4,537	
68	Houston, Tex.	209,740	6,920	19,856		
69	Norfolk, Va.	151,848	17,441	16,746	1,996	
70	Duluth, Minn.	529,553				45,196
71	Fort Worth, Tex.	208,989	23,748		2,160	2,707
72	Somerville, Mass.	225,914	12,503			691
73	St. Joseph, Mo.		127	5,078		
74	Utica, N. Y.			1,674		
75	Troy, N. Y.	202,277	2,672	2,308	5,064	
76	Elizabeth, N. J.		1,217			
77	Schenectady, N. Y.	154,628				
78	Waterbury, Conn.	203,798			154	14
79	Akron, Ohio		120	3,831		
80	Oklahoma City, Okla.	116,228	10,107			
81	Manchester, N. H.	169,675	11,529	374	3,226	27,173
82	Hoboken, N. J.	206,987	5,697	5,000	211	1,304
83	Evansville, Ind.	127,959	22,054	2,045	12,052	
84	Wilkes-Barre, Pa.		992	66		
85	Erie, Pa.	242,576	1,786	5,089	1,417	
86	Peoria, Ill.		3,174	724		
87	Fort Wayne, Ind.	191,222	9,096	3,599	18,292	57,146
88	Harrisburg, Pa.	171,032	4,208		8,213	831
89	Savannah, Ga.	132,527	14,910	14,944	4,103	
90	Jacksonville, Fla.	659,027				67,099
91	East St. Louis, Ill.		76			
92	Terre Haute, Ind.		9,296		10,802	
93	Holyoke, Mass.	553,227	2,597	125	9,615	38,692
94	Portland, Me.	334,067	22,354	8,314	20,790	7,873
95	South Bend, Ind.	90,786	1,222		1,982	
96	Charleston, S. C.		17,105	3,865		
97	Brockton, Mass.	117,721	10,965		5,709	6,956
99	Bayonne, N. J.	246,707	6,362	750	4,164	
100	Johnstown, Pa		576			
101	Wichita, Kans.		1,361	5,816		
102	Covington, Ky.	137,839	4,017	785	57	
103	Allentown, Pa.	99,532	2,413	116		
104	Pawtucket, R. I.	272,343	10,005		5,424	17,690
105	Springfield, Ill.	110,178	15,223		17,897	
106	Altoona, Pa.	113,783	1,025	59	408	93
107	Mobile, Ala.	121,102	23,597	17,046	4,330	
108	Canton, Ohio	82,752	6,291	8,228	740	
109	Saginaw, Mich.	89,918	11,435	7,472	11,137	2,724
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.					
110	Binghamton, N. Y.	$119,939	$38	$205		
111	Sioux City, Iowa	101,593	410	1,015	$2,656	
112	Atlantic City, N. J.	227,362	3,399			$39,500
113	Rockford, Ill.	69,808			10,558	
114	Lancaster, Pa.	135,185		7,757	4,677	693
115	Springfield, Ohio	94,250	1,371	6,270		
116	Little Rock, Ark.				4,939	
117	Sacramento, Cal.	156,039	11,799	2,628	6,593	
118	Pueblo, Colo.	214,428	958	1,459	4,975	35,035
119	Chattanooga, Tenn.			2,309		
120	Bay City, Mich.	123,052	294	50	1,604	28,780
121	York, Pa.			284		
122	Malden, Mass.	94,787	5,835		5,786	1,890
123	New Britain, Conn.	116,910	8,557	4,071	1,794	220
124	Haverhill, Mass.	112,088	41	1,365	106	1,400
125	Salem, Mass.	114,446	1,701	1,160	3,266	2,000
126	Lincoln, Nebr.	96,139	3,191		10,754	272
127	Berkeley, Cal.		2,043			
128	Davenport, Iowa		130	1,005		
129	Topeka, Kans.	119,800	247	112	7,754	18,964
130	McKeesport, Pa.	99,371	4,217	165	1,324	1,140
131	Flint, Mich.	65,873	2,029		4	11,649
132	Tampa, Fla.		2,365		-3	
133	San Diego, Cal.	202,855	33,124		4,641	13,201
134	El Paso, Tex.	67,884				15,236

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Table XXXIII—Continued.

City number.	CITY.	REVENUE RECEIPTS OF PUBLIC SERVICE ENTERPRISES FROM— Rates and tolls.	Fees, charges, and permits.	Rents of property of enterprises.	Minor sales.	Service transfers.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—continued.					
135	Wheeling, W. Va.	$193,355	$3,715	$3,230	$15,921	.....
136	Racine, Wis.	.....	6,695	57	5,255	.....
137	Kalamazoo, Mich.	39,546	10,821	.....	13,939	.....
139	Augusta, Ga.	162,715	3,131	.....	2,066	$1,147
140	Macon, Ga.	33,501	4,942	6,610	500	3,344
141	Newton, Mass.	154,343	948	.....	72	477
143	Woonsocket, R. I.	124,034	146	.....	.....	23,500
144	Chester, Pa.	.....	.....	1,029	.....	.....
145	Montgomery, Ala.	118,853	9,155	68	507	.....
146	Fitchburg, Mass.	81,398	6,099	.....	1,550	.....
147	Dubuque, Iowa.	61,688	872	932	3,860	.....
148	Galveston, Tex.	114,209	2,162	63	1,565	.....
149	Elmira, N. Y.	.....	6,095	.....	3,955	.....
150	New Castle, Pa.	.....	40	.....	.....	.....
152	Knoxville, Tenn.	149,541	4,902	17,840	5,029	.....
153	Hamilton, Ohio.	165,970	.....	.....	6,061	2,398
154	Springfield, Mo.	.....	.....	.....	1,293	.....
155	East Orange, N. J.	136,819	10,396	.....	4,119	514
156	Quincy, Ill.	.....	1,072	12	.....	.....
157	Roanoke, Va.	.....	692	6,197	.....	.....
158	Lexington, Ky.	.....	.....	3,757	.....	.....
159	Huntington, W. Va.	.....	1,349	589	2,213	.....
160	Joliet, Ill.	45,422	1,697	93	289	.....
161	Auburn, N. Y.	103,934	3,126	4,927	1,743	14,170
162	Charlotte, N. C.	57,292	3,086	675	6,072	.....
163	Taunton, Mass.	165,569	3,351	63	3,894	4,130
164	Everett, Mass.	108,835	1,693	.....	6,369	1,394
165	Portsmouth, Va.	.....	.....	$70,020	$3,790	.....
166	Pittsfield, Mass.	$97,660	$336	.....	.....	$1,817
167	Quincy, Mass.	127,431	6,199	.....	1,845	1,036
168	Cedar Rapids, Iowa.	97,329	938	.....	.....	20
169	Oshkosh, Wis.	.....	.....	.....	860	.....
170	Perth Amboy, N. J.	109,424	1,744	50	555	.....
171	Lansing, Mich.	161,498	5,801	59	4,286	.....
172	Pasadena, Cal.	107,853	1,569	.....	10,398	44,117
173	Amsterdam, N. Y.	80,718	289	88	318	.....
174	Jackson, Mich.	35,776	6,439	.....	24,286	.....
175	Jamestown, N. Y.	159,166	107	253	49	37,285
177	Decatur, Ill.	49,825	.....	.....	331	.....
179	Joplin, Mo.	19,037	.....	.....	1,934	.....
180	Williamsport, Pa.	.....	.....	13,218	.....	.....
181	Niagara Falls, N. Y.	69,847	1,192	1,085	1,776	16,060
182	Muskogee, Okla.	77,166	6,913	.....	1,198	.....
183	Lima, Ohio.	70,984	.....	1,680	.....	.....
184	Chelsea, Mass.	133,931	1,301	.....	.....	4,936
185	Aurora, Ill.	50,613	953	.....	5,271	.....
186	New Rochelle, N. Y.	.....	2,786	.....	.....	.....
187	Austin, Tex.	235,533	1,911	.....	11,405	22,500
188	La Crosse, Wis.	50,192	892	.....	827	.....
189	Newport, Ky.	64,977	777	16	2,266	.....
190	Orange, N. J.	75,076	2,818	.....	1,162	.....
191	Lorain, Ohio.	69,825	748	52	2,195	.....
192	Council Bluffs, Iowa.	.....	312	25	222	.....
193	Lynchburg, Va.	71,574	660	10,543	.....	.....

Of the $76,240,354 shown in the column headed "Rates and tolls," $74,664,525 was received as rates, or the charges of water-supply and gas-supply systems and electric light and power systems for the utilities furnished by them, and $1,575,829 was received by ferries and bridges as tolls. The amounts received as tolls by the five cities reporting such receipts are as follows: New York, N. Y., ferries, $926,177, bridges, $532,378; Boston, Mass., ferries, $102,665; Covington, Ky., bridge, $4,357; La Crosse, Wis., bridges, $5,895; and Newport, Ky., bridge, $4,357.

Included in the column headed "Fees, charges, and permits" is $121,029 received from the issue of permits by the officials conducting the several enterprises. The cities reporting such receipts with the other revenue receipts of the public service enterprises and the amounts reported for each are shown in the following statement:

City number.	CITY.	Amount.	City number.	CITY.	Amount.
	Total	$121,029	66	Yonkers, N. Y.	$1,114
			69	Norfolk, Va.	2,687
4	St. Louis, Mo.	7,277	87	Fort Wayne, Ind.	719
8	Pittsburgh, Pa.	4,842	88	Harrisburg, Pa.	2,316
12	Milwaukee, Wis.	25,229	103	Allentown, Pa.	30
17	Washington, D. C.	1,718	109	Saginaw, Mich.	8,813
18	Minneapolis, Minn.	10,954	117	Sacramento, Cal.	1,352
19	Jersey City, N. J.	27,574	120	Bay City, Mich.	35
21	Kansas City, Mo.	13,823	123	Davenport, Iowa.	2
44	Grand Rapids, Mich.	2,758	182	Muskogee, Okla.	1,236
53	Albany, N. Y.	4,646	189	Newport, Ky.	395
65	Kansas City, Kans.	2,103	190	Orange, N. J.	406

Also included in the column headed "Fees, charges, and permits" are sundry receipts amounting to $30,832 reported by seven cities from miscellaneous sources, as follows:

City number.	CITY.	Amount.	City number.	CITY.	Amount.
21	Kansas City, Mo.	$7,638	96	Charleston, S. C.	$17,105
28	St. Paul, Minn.	154	105	Springfield, Ill.	3,342
93	Holyoke, Mass.	2,556	123	New Britain, Conn.	9
94	South Bend, Ind.	28			

Over half of the total shown above was reported by Charleston, S. C., from the sale of building lots created by filling in the low-lying land before mentioned. The greater portion of the remainder represents unclassified receipts of public service enterprises such as rent of meters by water-supply systems, etc.

Service transfer receipts of public service enterprises.—The service transfer receipts included in Table XXXIII aggregated $2,060,546. Of this amount, $1,174,673 was reported by 84 cities as compensation rendered the water-supply systems for water furnished for various municipal purposes; $821,743 was reported by 13 cities as similar compensation for gas and electric current furnished the various city departments and branches of the service; $49,031 was reported by New York City as service rendered by the bridges of the city to other branches of the service, and $4,421 was reported by the same city for services rendered by the docks, wharves, and landings; Boston, Mass., reported $7,951 as service transfer receipts of the city record; Pasadena, Cal., reported $1,689 of a city farm, and seven cities reported minor amounts aggregating $1,038 for other service transfer receipts by their public service enterprises.

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TABLE 11.

Payments for general departmental expenses.—In Table 11 are presented statistics showing payments for the accrued expenses of the various cities during 1911 for objects or purposes other than the operation and maintenance of public service enterprises, which are here referred to as expenses of general departments. Such payments constitute by far the most important class of payments for the costs of municipal governments, comprising 51.1 per cent of the total payments for governmental costs, as shown in Table 5. They are given in Table 11 in sufficient detail to show the relative expenses of the several departments and branches of work in each city, and to provide data for comparing the expense payments for a given object in one city with the corresponding payments in other cities.

These payments, like the receipts of Table 9, are arranged in 10 general groups or divisions, to each of which is given a specific designation, and the payments recorded in each of these divisions is subdivided according to the specific purpose of the payments. In making comparisons between individual cities from Table 11, it should be noted that while the payments shown in that table for the main groups of departments or divisions, as they have been called above, are fairly accurate and hence comparable, those for some of the individual objects of expenditure are less exact. For example, the expenses for the care and repair of bridges can not in all cities be segregated from the expenses for the care and repair of streets, pavements, and curbing; hence the individual items of highway expenses are less accurate than the aggregate of all highway expenses. Other items of expense more or less inaccurate by reason of imperfect classification by individual cities are the expenses for street cleaning and snow removal. In some cities the streets are cleaned by an independent street-cleaning department, while in others this work is performed by the health department or street department. Where it is done by a department having a variety of functions and the segregation of items of expense for the different functions is not made by the local authorities, it is often difficult or impossible for the agents of the Bureau of the Census to secure correct statistical data. It must not be inferred, therefore, in the case of objects of expenditures here mentioned that a blank in Table 11 necessarily means that there were no expenditures for the purpose indicated by the column heading.

A large number of cities made payments in 1911 for checking the spread of tuberculosis and for the care of patients suffering from that disease. An effort was made to include all payments for this class of expenses among those of the health department as part of the total payments for the prevention and cure of communicable diseases. For most cities the larger part of these payments are tabulated as for the health department, although in several cases some of them are tabulated as for outdoor poor relief and for hospitals.

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

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

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

Imperfect statements of expenses.—In the last column for most of the ten divisions of Table 11 are included certain payments that could not be distributed to the individual items of the division, owing to imperfect local accounts. As a rule these amounts are not large, but until all cities are awake to the value of comparable statistics a degree of noncomparability as between individual cities as to detailed items can not be wholly eliminated.

The figures of Table 11 and other tables of this report will be this year as in previous years more or less disappointing to all who are interested in securing comparable statements of costs on the basis of such units as square yards for caring for, maintaining, or constructing streets, cleaning streets, etc. The Bureau of the Census finds it practically impossible with the appropriations at its disposal to compile comparable figures of this character; but it hopes that engineers and all others who appreciate the value of such statements and are anxious for their compilation will cooperate with it in urging upon city officials the necessity of keeping accounts and making local reports in sufficient detail to provide the data for the census report as now presented and also to allow the presentation of detailed data so classified as to permit, with the general data relating to area, contents, etc., the compilation of comparable figures of unit costs. Greater progress in this field has been realized in school statistics than in any other, the comparable figures for which are presented in Tables 35 to 42. The Bureau of the Census hopes to make as much progress in some of the statistics that are now included in Table 11 as has been realized in the school statistics since it began the publication of such statistics for 1902.

Comparability of statistics of expenses of 1911 with those of previous years.—In reports of previous years, payments to retired policemen, firemen, and teachers as pensions and gratuities, and payments to associations of municipal employees providing such pensions

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have been tabulated as expenses of the police departments, fire departments, and public schools. In this report these payments are all included in Division X, in the column headed "Pensions and gratuities," and are given separately in text Tables XXXIX and XL, which constitute part of the text relating to Table 11. The amounts of these payments were given in separate columns in the reports of 1902 to 1908, inclusive, but are not separately shown in the reports for 1909 and 1910. To the extent of these payments the figures under the three departments and also in Divisions IX and X are not comparable with the figures of preceding years. The data contained in the reports for 1902 to 1908 permit of making comparisons for individual cities between the present report and those reports. To make similar comparisons between this report and those for 1909 and 1910, deductions should be made from the totals for police department, fire department, and school expenses as reported in those years in amounts somewhat less than the payments for pensions in the accompanying Tables XXXIX and XL.

Per capita payments for expenses.—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 13 and 14. A further discussion of the subject is presented in connection with those tables.

Payments for expenses of miscellaneous general executive offices.—One of the difficulties met with in the compilation of comparative municipal statistics to which only a slight reference was made in the introduction to this report is the difference in organization of the local governments, involving a distribution of executive powers in a great variety of ways to a number of different offices given various designations. The payments for expenses for a large number of these offices, and the payments for a number of lesser items of expenses that are recorded in Division I of Table 11, are included in the column "Other general executive." The instruction to the Census agent for reporting payments for expenses under this head was to thus report all payments for the expenses of general governmental offices and commissions which could not be identified with any of the offices specifically mentioned on the schedule, the payments for which are included in the columns of Table 11 which precede the column here referred to. Included with the offices thus reported are the general offices having authority over the departments and subdivisions of the service whose expenses are arranged in Table 11 in two or more of the 10 principal divisions of that table. The local names of the offices for which reports were thus made are shown in Table XXXIV, which follows, and the number of cities reporting offices and accounts of a specific designation are there given, together with the aggregate payments reported for each class of offices.

Table XXXIV

GENERAL EXECUTIVE OFFICE OR ACCOUNT.	GOVERNMENTAL COST PAYMENTS FOR EXPENSES.		GENERAL EXECUTIVE OFFICE OR ACCOUNT.	GOVERNMENTAL COST PAYMENTS FOR EXPENSES.	
	Number of cities reporting.	Amount reported.		Number of cities reporting.	Amounts reported.
Total		$5,057,523	Executive office—Continued.		
Executive office:			Board of liquidation	1	$15,198
Engineer's department	149	1,237,190	Bureau of estimate and apportionment	5	14,685
Board of public works	71	1,052,201	City secretary	6	13,434
Public service commission	17	633,300	Board of freeholders	1	11,610
Civil service commission	62	467,911	Department of legislative reference	3	10,708
City clerk	40	258,866	Plumbing board	2	9,880
Street, sewer, and water board	6	181,623	Art commission	3	9,688
Board of public improvement	10	178,396	City recorder	4	7,541
Board of public safety	19	157,823	Harbor board	2	7,024
Bureau of surveys	2	86,413	Freight bureau	1	5,174
Public building department	10	69,063	Park and cemetery commission	2	4,493
Utilities commission	4	40,578	Industrial commission	1	4,053
City messenger	24	37,705	Transportation bureau	1	4,033
Board of control	6	35,768	Building code commission	1	3,930
Charter commission	10	33,574	Board of fire, police, charities, and correction	1	3,200
Street commission	9	33,313	Municipal factory-site commission	1	2,691
Director of health and charities	1	32,865	City statistician	1	2,511
Excise commission	5	32,439	Executive commission	1	979
City commissioner	1	31,155	Register of labor	1	150
Board of contract and supply	7	25,944	Board of supervisors' town audits	1	24
Property clerk	1	25,568	Executive account:		
Bureau of city property	1	22,820	Entertaining	26	64,872
City electrician	1	20,953	City planning	6	36,980
Board of viewers	1	20,076	Convention of American League Municipalities	50	6,573
City architect	2	19,867	Municipal Congress Exposition	1	4,449
License commission	4	19,463	Census	3	2,905
Bureau of economy and efficiency	1	19,287	Official trips	4	2,454
Bureau of statistics	3	17,395	Appalachian Exposition	1	1,024
Registry clerk	4	15,523	Expense of state capitol	1	107
			Rent of tenants	1	15

Payments for expenses for inspection for protection to person and property.—American cities employ officers called "inspectors" who are vested with police powers for enforcing a great variety of laws. The salaries and expenses of these officers who are employed in enforcing the laws which have as their primary purpose to secure protection to person and property are reported in the division of Table 11 numbered II, in the column "Inspection service." The local titles for the officers whose expenses are thus tabulated are given on the succeeding page, in Table XXXV, which shows the number of cities reporting officers of each designation or class and the amount of payments for the expenses of such offices.

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Table XXXV — OFFICE, OR BOARD, OR OBJECT OF PAYMENT.	Number of cities reporting.	Amount reported.
Total		$4,278,525
Building inspection	138	1,782,659
Tenement house inspection	8	848,939
Plumbing inspection	118	421,611
Sealer of weights and measures	110	330,494
Electrical inspection	51	212,548
Boiler inspection	29	170,633
Wiring inspection	19	104,619
Gas inspection	19	64,255
Elevator inspection	9	57,984
Bureau of combustibles	5	75,870
Public utility	3	52,783
Bureau of incumbrances	1	30,437
Miscellaneous inspection	1	25,886
Meter inspection	8	21,165
Photometric station	1	16,453
Oil inspection	7	10,748
Inspection of bridges and street repairs	3	8,526
Building commission	2	8,332
Factory inspection	3	6,116
Light and water inspection	2	5,020
Commission to revise building laws	2	4,833
Tree and stock inspection (to protect property)	4	4,457
Board of appeal	1	4,146
Inspection board of public works	2	2,770
Hack and truck inspection	2	2,218
Employment agency	1	1,375
Board of safety	1	1,200
Sign inspection	1	876
Printing and typewriting building code	1	860
Building permit department	1	255
Coal inspection	1	100
Street railway construction inspection	1	37

Payments for miscellaneous protection to person and property.—All payments for expenses of protection to person and property that are not readily classified under the first six headings of Division II of Table 11 are arranged in the last column of that division under the heading "Other protection to person and property."

Table XXXVI — OFFICE, OR BOARD, OR OBJECT OF PAYMENT.	Number of cities reporting.	Amount reported.
Total		$1,780,249
Police and fire alarm system	32	318,603
Humane society	59	283,232
Pound	121	259,199
Electrical bureau	8	253,635
Commission of records	1	170,031
Morgue	14	54,888
Fire marshal	7	34,541
Surveyor	2	32,707
Horticultural commission	1	32,078
Public administrator	4	30,953
Board of examining plumbers	42	29,183
Board of examining engineers	19	21,243
Employment agency	10	19,030
Powder magazine	3	14,857
Board of examining chauffeurs	4	10,189
Insurance department	1	10,057
United States Life Saving Corps	1	10,000
Flood commission	1	9,985
Levees	7	5,904
Harbor master	10	3,496
Game warden	9	2,614
Bureau of construction and repair of buildings	2	1,800
Tearing down condemned buildings	6	1,653
Trimming and removing trees	4	1,233
Settlement of sheep claims	1	1,089
Veterinarian	1	900
Recovery of dead bodies	3	468
Board of boiler examiners	1	330
Board of examining electricians	3	303
Animal rescue league	1	300
Surgeon	1	300
Children's aid society	1	245
Medical society	1	175
Board of examining elevator operators	1	103
Life-saving boat	1	41
Reward for saving child	1	25
Unreported	7	165,789

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

Among the payments included in Table 11 are those for the expenses of cities for the office of public administrator, register of deeds, and recorder, whose duties are, with a few exceptions, performed by county officials, and are those met with in cities exercising county functions, or those for which the census for comparative purposes combines the county payments with those of the city corporation. Those payments are shown in a column under a descriptive heading in Division II of Table 11.

Payments for expenses of educational recreation.—The payments for expenses included in Division VIII of Table 11, in column "Educational recreation," were for three purposes: Operating and maintaining (1) museums and art galleries, (2) zoological collections, and (3) conservatories.

City number.	Table XXXVII — CITY.	GOVERNMENTAL COST PAYMENTS FOR MAINTENANCE OF— Museums and art galleries.	Zoological collections.	Conservatories.
	Total	$1,196,170	$519,019	$184,733
1	New York, N. Y.	548,959	201,198	.....
2	Chicago, Ill.	89,521	31,355	46,032
3	Philadelphia, Pa.	218,641	30,000	24,999
4	St. Louis, Mo.	34,169	3,628	.....
5	Boston, Mass.	.....	1,452	.....
6	Cleveland, Ohio	.....	6,708	.....
7	Baltimore, Md.	.....	5,213	15,171
8	Pittsburgh, Pa.	741	34,869	52,222
9	Detroit, Mich.	18,613	19,082	4,031
10	Buffalo, N. Y.	25,010	12,149	28,830
11	San Francisco, Cal.	28,209	.....	.....
12	Milwaukee, Wis.	45,906	16,527	.....
14	Newark, N. J.	10,000	.....	.....
15	Los Angeles, Cal.	98,382	3,832	.....
16	New Orleans, La.	1,000	810	303
17	Washington, D. C.	.....	87,717	.....
18	Minneapolis, Minn.	1,356	1,397	.....
20	Seattle, Wash.	.....	2,649	.....
23	Providence, R. I.	4,029	2,033	.....
26	Denver, Colo.	24,354	.....	.....
27	Portland, Oreg.	713	5,066	.....
28	St. Paul, Minn.	.....	410	.....
30	Toledo, Ohio	.....	2,956	2,640
31	Atlanta, Ga.	7,364	.....	.....
32	Oakland, Cal.	8,700	.....	.....
33	Worcester, Mass.	.....	219	.....
35	Syracuse, N. Y.	7,500	.....	.....
37	Memphis, Tenn.	.....	15,980	.....
41	Omaha, Nebr.	.....	5,344	.....
43	Dayton, Ohio	825	.....	.....
44	Grand Rapids, Mich.	6,048	1,500	.....
45	Spokane, Wash.	.....	2,070	3,615
50	New Bedford, Mass.	.....	1,348	.....
52	Hartford, Conn.	.....	.....	5,937
53	Albany, N. Y.	1,500	.....	.....
54	Trenton, N. J.	2,520	.....	.....
59	Springfield, Mass.	.....	7,968	.....
62	Tacoma, Wash.	.....	4,873	.....
64	Wilmington, Del.	.....	1,018	.....
74	Utica, N. Y.	338	.....	.....
81	Manchester, N. H.	700	.....	.....
85	Erie, Pa.	910	.....	.....
95	South Bend, Ind.	.....	1,138	.....
96	Charleston, S. C.	4,323	.....	.....
110	Binghamton, N. Y.	.....	220	.....
117	Sacramento, Cal.	3,218	.....	.....
118	Pueblo, Colo.	1,925	.....	963
119	Chattanooga, Tenn.	.....	3,824	.....
125	Salem, Mass.	696	.....	.....
126	Lincoln, Nebr.	.....	104	.....
129	Topeka, Kans.	.....	170	.....
137	Kalamazoo, Mich.	.....	46	.....
149	Elmira, N. Y.	.....	159	.....
168	Cedar Rapids, Iowa	.....	914	.....
172	Pasadena, Cal.	.....	70	.....
192	Council Bluffs, Iowa	.....	1,270	.....
193	Lynchburg, Va.	.....	713	.....

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Of the 193 cities covered by the report, 30 reported payments for maintaining museums and art galleries, 40 for maintaining zoological collections, and 11 for maintaining conservatories. Table XXXVII, which precedes, gives the names of cities reporting each class of these expenses and the amount reported for the same.

Payments for miscellaneous expenses. — Table XXXVIII, which follows, presents an analysis of the payments for expenses that are included in Division IX of Table 11 under the heading "Miscellaneous." They are payments for objects that can not properly be assigned to any of the nine other principal divisions of the table. The greater portion of the payments thus reported are readily arranged under the three specific headings of Table XXXVIII: (1) Soldiers' relief fund, (2) Administration of public trust funds for municipal uses, and (3) Administration of investment funds and investments. All amounts included in Table 11 under the title "Miscellaneous" not included in Table XXXVIII under one of the three headings mentioned are included in that table under the heading "Other miscellaneous." The most important items of expense thus tabulated are those for city excursions or "junkets," expositions of various kinds, memorials, monuments, entertaining visitors and conventions, advertising the city, payments for the services of experts, and aid to railroad construction.

Table XXXVIII

City number.	City.	Governmental cost payments for— Soldiers' relief and burial.	Administration of public trust funds for municipal uses.	Administration of investment funds and investments.	Other miscellaneous.
	Total	$1,055,914	$518,298	$68,008	$166,086
1	New York, N. Y.	45,596	1,374		
2	Chicago, Ill.	35,523	28,857	46,314	
3	Philadelphia, Pa.	12,500	410,196	1,615	4,999
4	St. Louis, Mo.		21,795	77	
5	Boston, Mass.	207,300	2,130		2,276
6	Cleveland, Ohio	69,793	1,158	10,072	4,542
7	Baltimore, Md.		1,015	609	
8	Pittsburgh, Pa.	5,465		1,271	
9	Detroit, Mich.	20,624		2	
10	Buffalo, N. Y.	21,653	4,178	397	
11	San Francisco, Cal.	2,650	637		
12	Milwaukee, Wis.	28,934		794	
13	Cincinnati, Ohio	40,779	7,828	556	
14	Newark, N. J.	2,795	786	459	
15	Los Angeles, Cal.	1,932	750	3,694	
16	New Orleans, La.		812	128	500
17	Washington, D. C.	9,279			1,085
18	Minneapolis, Minn.	34	2,631		
19	Jersey City, N. J.		633		
21	Kansas City, Mo.		388		
22	Indianapolis, Ind.		567		
23	Providence, R. I.	1,250	711		275
24	Louisville, Ky.		1,107		
25	Rochester, N. Y.	22,021	2,214		
26	Denver, Colo.	350	14,604		
28	St. Paul, Minn.		144		1,000
29	Columbus, Ohio		678		
30	Toledo, Ohio		312		
31	Atlanta, Ga.				2,525
33	Worcester, Mass.	38,275	6		
35	Syracuse, N. Y.	12,000	236		
36	New Haven, Conn.		2,503		
39	Richmond, Va.		15		
40	Paterson, N. J.		74	38	
41	Omaha, Nebr.	208	74		
42	Fall River, Mass.	21,454			
43	Dayton, Ohio		481		
47	Lowell, Mass.	40,681	25		
48	Cambridge, Mass.	27,616	10		200
50	New Bedford, Mass.	47,491			
52	Hartford, Conn.	78	55		
53	Albany, N. Y.	4,000	300		
54	Trenton, N. J.		3		
57	Salt Lake City, Utah		72		4,751
58	Camden, N. J.		191		
59	Springfield, Mass.	18,589			
60	Lynn, Mass.	59,893	40		
61	Lawrence, Mass.	12,118			2,026
62	Tacoma, Wash.			205	1,772
63	Des Moines, Iowa				275
64	Wilmington, Del.		22		
66	Yonkers, N. Y.		577		
67	Youngstown, Ohio		201		
68	Houston, Tex.				1,433
69	Norfolk, Va.		159		6,721
70	Duluth, Minn.		77		
71	Fort Worth, Tex.				7,744
72	Somerville, Mass.	41,492			
73	St. Joseph, Mo.		21		
74	Utica, N. Y.	1,121	806		
75	Troy, N. Y.	2,200	332		4
76	Elizabeth, N. J.		113		
77	Schenectady, N. Y.		$377	$12	
78	Waterbury, Conn.		800	152	
79	Akron, Ohio		80		
81	Manchester, N. H.	$356			
82	Hoboken, N. J.		107		
83	Evansville, Ind.		104		
86	Peoria, Ill.		103		
87	Fort Wayne, Ind.		93		
89	Savannah, Ga.				$10,000
90	Jacksonville, Fla.		4		
92	Terre Haute, Ind.		30		
93	Holyoke, Mass.	3,941			
94	Portland, Me.	8,213	97		
95	South Bend, Ind.		119		
96	Charleston, S. C.		669		5,629
97	Brockton, Mass.	29,327			
98	Passaic, N. J.		79		
99	Bayonne, N. J.		25		
101	Wichita, Kans.				91,600
102	Covington, Ky.				250
104	Pawtucket, R. I.	210			
105	Springfield, Ill.		28		
108	Canton, Ohio		277		
110	Binghamton, N. Y.		552		
111	Sioux City, Iowa		28		
113	Rockford, Ill.		4		
115	Springfield, Ohio		69		
119	Chattanooga, Tenn.				276
122	Malden, Mass.	15,404			12
123	New Britain, Conn.	140			
124	Haverhill, Mass.	36,649	160		
125	Salem, Mass.	28,009	132		
129	Topeka, Kans.				983
132	Tampa, Fla.			413	100
133	San Diego, Cal.			726	
138	Superior, Wis.				1,215
139	Augusta, Ga.				288
141	Newton, Mass.	4,874			
143	Woonsocket, R. I.	70			
144	Chester, Pa.				18
146	Fitchburg, Mass.	13,342	128		
147	Dubuque, Iowa		13		
148	Galveston, Tex.				50
149	Elmira, N. Y.	572			
153	Hamilton, Ohio		30		360
155	East Orange, N. J.		51		
158	Lexington, Ky.	250		357	
160	Joliet, Ill.		60		
163	Taunton, Mass.	12,067			
164	Everett, Mass.	8,981			
166	Pittsfield, Mass.	9,316			
167	Quincy, Mass.	8,250	998		
171	Lansing, Mich.	1,432			
175	Jamestown, N. Y.	3,400		68	
177	Decatur, Ill.		1		13,170
178	Mount Vernon, N. Y.		290		
181	Niagara Falls, N. Y.	147	20		
183	Lima, Ohio		60		
184	Chelsea, Mass.	15,285		49	
186	New Rochelle, N. Y.		353		7
187	Austin, Tex.		424		
190	Orange, N. J.		34		
192	Council Bluffs, Iowa		1		

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Payments for city pensions and gratuities.—The payments of cities tabulated in Division X of Table 11 under the heading "Pensions and gratuities" are of two classes: (1) Those made directly to the former city employees or to their heirs or dependents from the general city treasury, or from the public trust funds under the direct control of the city; and (2) those made to trust funds under the control of city employees, but not under that of the city government. The payments of the first class are shown separately in Table XXXIX, which gives the payments by each city for each class of pensions, and the payments of the second class are shown in Table XL. In addition to the payments shown in Table XXXIX, certain cities paid pensions to other employees, as follows: New York, N. Y., $40,267 for pensions to health department employees, and $8,253 to employees of other departments; Boston, Mass., for pensions to the health department employees, $1,254; to public works employees, $14,331; to employees of charities and corrections, $1,171; to court employees, $600; to employees of collection department, $478; to park employees, $110; for pensions to the library employees, $57; to cemetery employees, $140; for pensions to the auditor's employees, $1,188; Cleveland, Ohio, for pensions to the sanitary police, $7,680; and Baltimore, Md., $260 for purposes not reported.

Table XXXIX

City number.	City	Payments for pensions for—Policemen.	Firemen.	Teachers.
	Total	$3,365,256	$2,462,290	$1,467,834
1	New York, N. Y.	1,850,693	1,140,613	885,131
2	Chicago, Ill.	521,463	251,101	87,032
3	Philadelphia, Pa.			76,475
4	St. Louis, Mo.		38,872	
5	Boston, Mass.	145,220	126,525	93,352
6	Cleveland, Ohio	72,984	71,289	18,900
7	Baltimore, Md.	23,078	23,006	18,466
9	Detroit, Mich.	42,793	24,972	22,990
10	Buffalo, N. Y.	64,199	69,277	26,053
11	San Francisco, Cal.	69,985	71,142	19,221
12	Milwaukee, Wis.	18,332	40,183	
13	Cincinnati, Ohio	46,480	45,918	50,679
14	Newark, N. J.	21,424	38,084	20,714
15	Los Angeles, Cal.	18,026	10,304	
16	New Orleans, La.	5,972	23,717	
17	Washington, D. C.	60,061	38,946	
18	Minneapolis, Minn.	11,042	44,448	18,088
19	Jersey City, N. J.	53,578	28,167	
20	Seattle, Wash.	6,863	6,863	
21	Kansas City, Mo.	6,853	2,996	
22	Indianapolis, Ind.	15,106	19,832	16,816
23	Providence, R. I.	20,474	17,649	8,126
24	Louisville, Ky.	23,110	25,683	
25	Rochester, N. Y.	23,171	37,435	8,250
26	Denver, Colo.	7,540	6,552	3,000
27	Portland, Oreg.	1,792		
28	St. Paul, Minn.	5,002	14,760	4,800
29	Columbus, Ohio	12,309	7,482	3,660
30	Toledo, Ohio	12,070	18,853	1,334
31	Atlanta, Ga.	2,802	823	37
32	Oakland, Cal.	6,490	4,452	
33	Worcester, Mass.		1,368	
35	Syracuse, N. Y.	13,013	11,864	6,250
36	New Haven, Conn.	12,818	11,880	2,249
39	Richmond, Va.	2,670		
40	Paterson, N. J.	8,168	8,739	8,243
41	Omaha, Nebr.	2,701	7,037	6,214
42	Fall River, Mass.	1,717		
43	Dayton, Ohio	3,633	6,987	1,292
44	Grand Rapids, Mich.	720	1,263	
45	Spokane, Wash.	5,349	3,055	
47	Lowell, Mass.	8,260	2,286	
48	Cambridge, Mass.	7,359	4,604	
49	Bridgeport, Conn.	130	1,025	
51	San Antonio, Tex.	163	78	
52	Hartford, Conn.	5,337	5,608	
53	Albany, N. Y.	7,251	11,920	7,155
54	Trenton, N. J.	1,730	3,812	3,828
57	Salt Lake City, Utah			695
58	Camden, N. J.		5,874	4,079
59	Springfield, Mass.	1,103	1,233	
60	Lynn, Mass.			450
62	Tacoma, Wash.		4,412	
63	Des Moines, Iowa	146	660	
64	Wilmington, Del.	131		
65	Kansas City, Kans.		5,406	
66	Yonkers, N. Y.	6,647	2,959	1,206
67	Youngstown, Ohio	4,775	5,565	3,953
69	Norfolk, Va.	270	421	
70	Duluth, Minn.	2,400		
72	Somerville, Mass.	3,735	1,700	
73	St. Joseph, Mo.		1,683	
74	Utica, N. Y.	656	7,441	
75	Troy, N. Y.	7,818	9,014	5,985
76	Elizabeth, N. J.	2,335	420	2,589
77	Schenectady, N. Y.	$1,100	$3,630	$3,336
78	Waterbury, Conn.	2,445		
79	Akron, Ohio	1,140	7,126	
82	Hoboken, N. J.	7,949	6,982	5,496
83	Evansville, Ind.	2,769	4,465	
85	Erie, Pa.		1,557	
86	Peoria, Ill.	936	6,300	25
87	Fort Wayne, Ind.	710	3,599	
88	Harrisburg, Pa.		1,000	4,962
89	Savannah, Ga.	4,733	1,591	
90	Jacksonville, Fla.	2,094		
92	Terre Haute, Ind.	600	2,307	
93	Holyoke, Mass.	1,504	1,158	
94	Portland, Me.	3,036	1,835	
95	South Bend, Ind.	920	384	
96	Charleston, S. C.	924	1,504	
98	Passaic, N. J.		213	
99	Bayonne, N. J.	2,558	125	3,225
101	Wichita, Kans.		3,559	
103	Allentown, Pa.	199	594	1,355
104	Pawtucket, R. I.	3,600		
107	Mobile, Ala.			600
108	Canton, Ohio	1,556		
109	Saginaw, Mich.	465		
110	Binghamton, N. Y.		2,894	
112	Atlantic City, N. J.		1,923	
113	Rockford, Ill.	450		
115	Springfield, Ohio	1,422	4,261	2,327
117	Sacramento, Cal.	1,109	3,097	
119	Chattanooga, Tenn.	6,373	1,200	
122	Malden, Mass.		1,300	
123	New Britain, Conn.	950	225	
124	Haverhill, Mass.		500	
125	Salem, Mass.		486	
128	Davenport, Iowa.		490	
129	Topeka, Kans.		2,542	
132	Tampa, Fla.	300	300	
133	San Diego, Cal.	425		
136	Racine, Wis.	160	358	
138	Superior, Wis.	310		
139	Augusta, Ga.	3,163	479	
140	Macon, Ga.		650	133
142	Butte, Mont.		1,061	
145	Montgomery, Ala.	1,482	581	
147	Dubuque, Iowa.	653	636	
149	Elmira, N. Y.	2,811	3,473	2,374
150	New Castle, Pa.	100	450	
151	West Hoboken, N. J.	1,100		
153	Hamilton, Ohio		340	920
155	East Orange, N. J.	3,455	600	857
160	Joliet, Ill.	737		
161	Auburn, N. Y.	1,877	1,177	
162	Charlotte, N. C.	110		
166	Pittsfield, Mass.	227		1,500
168	Cedar Rapids, Iowa.		544	
169	Oshkosh, Wis.	1,116	1,215	
170	Perth Amboy, N. J.			1,700
174	Jackson, Mich.	950	360	
177	Decatur, Ill.		441	
178	Mount Vernon, N. Y.	187	300	644
181	Niagara Falls, N. Y.	360	930	600
183	Lima, Ohio		600	
184	Chelsea, Mass.	547	1,435	
188	La Crosse, Wis.	1,975	270	
190	Orange, N. J.		467	
192	Council Bluffs, Iowa.	420	577	
193	Lynchburg, Va.			372

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City number.	Table XL CITY.	PAYMENTS TO ASSOCIATIONS PROVIDING PENSIONS FOR—		
		Policemen.	Firemen.	Teachers.
	Total..	$103,357	$127,270	$20,170
3	Philadelphia, Pa.	61,670	59,931	20,170
8	Pittsburgh, Pa.	41,584	45,468	.....
38	Scranton, Pa.	.....	4,288	.....
48	Cambridge, Mass.	81	.....	.....
55	Reading, Pa.	.....	1,939	.....
84	Wilkes-Barre, Pa.	.....	3,703	.....
87	Fort Wayne, Ind.	22	.....	.....
88	Harrisburg, Pa.	.....	1,802	.....
100	Johnstown, Pa.	.....	1,483	.....
106	Altoona, Pa.	.....	1,429	.....
114	Lancaster, Pa.	.....	1,875	.....
121	York, Pa.	.....	997	.....
130	McKeesport, Pa.	.....	1,073	.....
144	Chester, Pa.	.....	761	.....
150	New Castle, Pa.	.....	965	.....
180	Williamsport, Pa.	.....	1,556	.....

Payments of judgments and in settlement for personal injuries.—All payments by cities in settlement of personal injuries, and those in satisfaction of judgments for such injuries, are included in Table 11 in the column headed "Judgments and losses." Payments for land taken under condemnation proceedings are not included in this column, but in Table 18, in the column showing the cost of the public improvements for which the lands were condemned. All amounts shown in Table 11 in the column headed "Judgments and losses" were in payment of judgments and in satisfaction of personal injuries, with the exception of small amounts shown in the succeeding paragraph.

Losses by defalcation and bank failures.—These losses are included with the payments mentioned in the last paragraph in Table 11 in the column headed "Judgments and losses." These losses were reported by only 10 cities, as follows: Philadelphia, Pa., $126,000; New Bedford, Mass., $6; Trenton, N. J., $608; Manchester, N. H., $8; East St. Louis, Ill., $10,606; Portland, Me., $57; Kalamazoo, Mich., $190; Dubuque, Iowa, $49,175; Jackson, Mich., $64; and Council Bluffs, Iowa, $6,686.

Payments for undistributed expenses.—The amounts included in Table 11 in the last column with the heading "Undistributed expenses" are with few exceptions those which with perfect accounting for statistical reports would be distributed to the various other columns of the table. The amounts so tabulated belong to two quite different classes: (1) Municipal printing and advertising, and (2) the undistributed costs of such incidental operating plants as stables, garages, municipal service enterprises, bureaus of supplies, storage yards, supply stations, and blacksmith shops. For most cities these undistributed expenses are small in amount, the most marked exception in the case of printing being New York, N. Y., which reports printing expenses of $1,150,773 without distribution to the departments or functional activities. Next in volume to this undistributed item of New York are the payments of Philadelphia, Pa., of $242.890 for the Bureau of Survey, $143,289 for the Electrical Bureau, and $47,155 for the Bureau of Supplies.

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

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

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

In this report, as in those for 1906, 1907, 1908, 1909, and 1910, payments for the maintenance of the metropolitan sewer and park systems are included with other sewer and park expenses in Table 11, and payments for the maintenance of the metropolitan water system with other payments of this nature are included in Table 15. All payments to the state for interest are tabulated in Table 17, and all payments to sinking funds are tabulated in Table 21. The table following shows the amounts of these special payments to the state for the maintenance of the metropolitan sewers and park systems.

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City number.	Table XLI — CITY.	PAYMENTS BY MASSACHUSETTS CITIES TO STATE FOR MAINTENANCE OF— Metropolitan sewer system.	Metropolitan park system. Total.	Parks.	Boulevards.	Nantasket Beach.	Wellington Bridge.	Charles River Basin.
	Total...	$183,165	$495,447	$333,676	$66,130	$21,388	$4,392	$69,861
5	Boston.....	79,334	347,528	229,154	44,588	15,757	1,936	56,093
48	Cambridge..	29,097	31,177	25,143	4,396	1,448	190	.....
60	Lynn	.....	26,177	19,527	2,647	958	120	2,925
72	Somerville...	22,160	21,893	14,961	2,706	725	919	2,582
122	Malden.....	12,732	16,714	11,144	2,217	595	981	1,777
141	Newton.....	11,496	20,148	13,481	2,452	913	111	3,191
164	Everett.....	9,609	8,920	7,124	326	346	45	1,079
167	Quincy.....	9,429	15,528	7,488	6,398	386	48	1,208
184	Chelsea.....	9,308	7,362	5,654	400	260	42	1,006

Comparative summary of payments for general departmental expenses of 146 cities: 1902–1911.—In Table XLII, which follows, there is presented, by principal divisions of the departments of the city governments, a summary of the payments for general departmental expenses by 146 cities from 1902 to 1911, inclusive. In this table certain payments of Table 11 are consolidated to agree with the tabulation of prior years.

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

Table XLII — EXPENSE OF 146 CITIES FOR—	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902
All general departments.....	$449,312,497	$433,553,066	$407,022,426	$398,352,030	$368,089,295	$329,300,973	$305,396,391	$294,951,671	$278,571,645	$272,381,811
General government.....	53,691,881	51,891,921	49,810,900	48,453,019	43,325,004	34,060,325	30,569,445	28,997,741	31,911,035	33,510,346
Police department.....	54,839,173	53,797,110	51,527,093	50,615,371	46,074,136	42,864,604	40,764,402	39,973,407	38,213,320	36,378,817
Fire department.....	43,019,761	40,954,065	39,704,942	38,983,745	35,559,315	32,615,929	31,722,308	29,239,377	26,978,038	25,926,393
All other protection to person and property.....	8,617,245	8,052,252	7,460,730	7,288,036	6,836,621	6,025,742	5,959,639	5,610,432	5,447,674	3,621,777
Conservation of health.....	8,601,095	8,780,836	7,811,110	7,107,815	6,816,018	5,210,883	4,899,000	4,706,560	4,756,817	4,398,911
Sanitation, or promotion of cleanliness	37,054,010	34,131,737	33,281,546	32,667,838	30,273,319	26,776,250	24,964,454	23,483,152	20,994,941	18,577,008
Highways.....	53,072,490	52,618,597	43,048,536	43,397,522	44,296,868	38,956,930	36,773,272	36,367,081	33,493,710	35,021,190
Charities, hospitals, and corrections..	30,648,195	29,080,979	28,133,754	27,873,963	24,589,192	20,799,139	19,448,261	19,105,252	18,136,391	17,517,881
Schools.....	127,356,885	119,054,967	114,446,034	111,369,209	103,454,440	95,797,977	87,760,928	86,546,619	80,553,672	75,129,615
Libraries, art galleries, and museums.	5,956,277	7,090,865	6,242,855	5,854,854	4,989,705	4,436,385	4,153,901	4,177,212	4,067,969	3,300,334
Recreation.....	17,209,213	15,774,849	14,076,633	13,734,872	12,024,359	11,219,689	10,292,720	8,461,753	7,262,093	12,243,926
Pensions and gratuities.....	7,587,266	7,020,578	6,175,078	4,961,214	4,503,505	3,893,373	3,739,750	3,340,558	3,018,377	3,354,051
All other.....	1,659,006	5,304,310	5,302,915	6,143,672	5,346,813	6,643,747	5,348,311	4,941,597	3,437,805	3,401,472

An examination of Table XLII shows that the total general departmental expenses of the 146 cities increased in each of the years over those of the preceding year, that increase averaging $19,658,962, the smallest increase being that for 1903 over 1902 and the largest that of 1907 over 1906. The actual increase and per cent of increase of these expenses for each year over those of the preceding year are shown in the following statement:

ANNUAL INCREASE.	Amount.	Per cent.
1903 over 1902.....	$6,189,834	2.3
1904 over 1903.....	16,380,026	5.9
1905 over 1904.....	10,444,720	3.5
1906 over 1905.....	23,904,582	7.8
1907 over 1906.....	38,788,322	11.8
1908 over 1907.....	30,262,735	8.2
1909 over 1908.....	8,670,396	2.2
1910 over 1909.....	26,530,640	6.5
1911 over 1910.....	15,759,431	3.6

TABLE 12.

Payments for salaries of governmental employees.—Table 12 has been arranged to show the amounts included in the first two divisions of Table 11 for salaries of governmental employees, classified according to the office, commission, or board in which the employees were engaged. The offices, boards, and commissions whose salaries are given in the division of general government in the column "Other general executive" are given in detail in Table XXXIV; and those included in the titles "Inspection service" and "Other protection to person and property," in Tables XXXV and XXXVI, respectively.

TABLE 13.

Payments for the principal general departmental expenses, total and per capita.—In Table 13 are presented the governmental cost payments, total and per capita, for the expenses other than those of public service enterprises, arranged in most cases according to the main groups of municipal departments, offices, and accounts given in Table 11, 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, IV, and V following in order. The same order occurs in the per capita expenditures of Groups I, II, III, and IV for each of the specified purposes, but the figures in Group V are in several instances larger than those for Group IV. The figures for individual cities of the different groups show striking variations, indicating that there are other factors besides size which influence expense payments.

Table XLIII, which follows, gives for each of the five groups the per capita payments for the principal general departmental expenses of the cities with the highest and lowest per capita of such expenses, as shown in the table.

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Table XLIII — EXPENSE FOR—	GROUP I.		GROUP II.		GROUP III.		GROUP IV.		GROUP V.	
	Boston, Mass.	Baltimore, Md.	Washington, D. C.	New Orleans, La.	Denver, Colo.	San Antonio, Tex.	Springfield, Mass.	Allentown, Pa.	Newton, Mass.	Charlotte, N. C.
All general departments	$26.94	$14.70	$24.79	$12.39	$18.24	$8.37	$19.64	$7.23	$24.21	$5.67
General government	2.93	1.80	1.96	1.87	3.19	0.70	0.91	0.58	1.47	0.54
Police department	3.05	2.19	3.02	1.21	1.30	0.87	1.69	0.57	2.19	0.54
Fire department	2.16	1.59	1.81	1.34	1.64	1.11	2.70	0.72	1.54	0.54
All other protection to person and property	0.44	0.29	0.86	0.23	0.32	0.15	0.16	0.03	0.19	0.07
Conservation of health	0.76	0.33	0.42	0.34	0.33	0.08	0.31	0.06	0.42	0.06
Sanitation, or promotion of cleanliness	2.46	1.51	1.98	1.86	0.75	0.86	1.53	0.61	2.03	1.25
Highways	2.98	1.53	3.32	1.48	2.22	1.01	3.19	1.48	3.70	0.79
Charities, hospitals, and corrections	2.21	1.16	3.32	0.55	1.26	0.24	0.57	.....	0.72	[1]
Schools	6.69	3.36	6.51	3.03	5.56	2.96	6.86	3.03	8.67	1.70
Libraries	0.52	0.14	0.16	0.12	0.17	0.12	0.59	.....	0.69	0.09
Recreation	1.70	0.70	0.90	0.25	1.08	0.16	0.85	0.06	2.40	0.01
Miscellaneous	0.31	[1]	0.03	[1]	0.07	.....	0.20	.....	0.12	.....
General	0.68	0.20	0.51	0.13	0.35	0.11	0.10	0.09	0.07	0.07

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

The high per capita payments for general governmental expenses in cities of Groups I and II are due largely 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., exercise all the executive and judicial functions usually possessed by counties. To secure comparability between the payments for all general governmental functions, including payments for court expenses in these cities and in other cities of Groups I and II which exercise no county functions, certain percentages of the payments for expenses of county governments of the other cities of Groups I and II are combined with the city payments, as has been explained in the discussion of Table 3, page 52. This combination of county and city expenses secures comparability of per capita payments for court and other general governmental expenses for all of the cities of Groups I and II, but those payments are not comparable with similar payments of other cities with the exception of Denver, Colo., for which city the figures of the table include per capita payments for expenses of the county as well as those of the city.

Comparative summary of the per capita payments for general departmental expenses: 1902–1911.—In Table XLIV, which follows, are shown the per capita payments for different classes of expenses other than those of public service enterprises for all the cities covered by the different Census reports from 1902 to 1911, and for the different groups of cities. In this table the cities of Groups I and II are combined, as has been done for all the years prior to 1911. There has been a general increase in the total number of cities covered by the reports, and also in the number of cities in the several groups, as cities have reached or have been estimated to have reached a population of over 30,000, or the minimum population of the groups having a population not exceeding 50,000. 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.

For all cities combined the total per capita payments for expenses other than of public service enterprises increased from $13.02 in 1902 to $16.62 in 1911, a gain of 21.7 per cent. The per capita payments for each year have shown an increase over those of the preceding year, except that those for 1909 were slightly less than those for 1908. The per capita payments for expenses of the general government, including those for courts, have increased more uniformly during the 10-year period for all cities combined than for the different groups of cities. It is noticeable that the increases for Groups I, II, and III have been much greater than those for Groups IV and V. The per capita payments for the expenses of police and fire departments have shown general increases for all groups, as have also those for conservation of health and sanitation, which includes sewers, sewage disposal, and refuse disposal, and for education.

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Table XLIV

GROUP.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.			CONSERVATION OF HEALTH AND SANITATION.		Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation.[2]	Miscellaneous and general.[1]
			Police department.[1]	Fire department.[1]	All other.	Health conservation.	Sanitation, or promotion of cleanliness.			Schools.[1]	Libraries.[2]		
ALL CITIES:													
1911	$16.62	$1.95	$1.99	$1.58	$0.31	$0.31	$1.35	$1.96	$1.10	$4.73	$0.22	$0.62	$0.50
1910	16.45	1.95	2.15	1.65	0.30	0.33	1.29	2.01	1.08	4.62	0.27	0.59	0.20
1909	16.07	1.96	2.15	1.65	0.29	0.31	1.31	1.71	1.10	4.58	0.25	0.55	0.21
1908	16.18	1.96	2.17	1.66	0.29	0.29	1.32	1.76	1.13	4.55	0.24	0.55	0.25
1907	15.82	1.86	2.09	1.61	0.29	0.29	1.30	1.91	1.03	4.46	0.21	0.51	0.23
1906	14.53	1.50	1.99	1.51	0.26	0.23	1.18	1.73	0.91	4.24	0.20	0.49	0.29
1905	13.89	1.38	1.95	1.46	0.27	0.22	1.13	1.67	0.88	4.02	0.19	0.47	0.25
1904	13.72	1.35	1.96	1.42	0.26	0.22	1.09	1.69	0.89	4.03	0.19	0.39	0.23
1903	13.66	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
GROUPS I AND II:													
1911	20.05	2.66	2.54	1.64	0.46	0.38	1.65	2.19	1.60	5.14	0.24	0.82	0.72
1910	20.12	2.68	2.82	1.76	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	2.52	2.71	1.69	0.43	0.37	1.62	2.16	1.49	4.80	0.25	0.68	0.30
1906	17.24	1.93	2.61	1.59	0.39	0.29	1.48	1.76	1.25	4.64	0.23	0.67	0.40
1905	16.19	1.76	2.55	1.53	0.41	0.27	1.43	1.63	1.18	4.29	0.22	0.63	0.29
1904	15.97	1.73	2.54	1.48	0.39	0.26	1.40	1.60	1.13	4.45	0.23	0.51	0.25
1903	15.30	1.76	2.50	1.42	0.20	0.26	1.28	1.47	1.00	4.27	0.22	0.46	0.37
1902	15.71	1.84	2.49	1.39	0.13	0.26	1.14	1.71	1.06	4.05	0.19	0.93	0.52
GROUP III:													
1911	13.67	1.19	1.52	1.66	0.16	0.26	1.13	1.85	0.60	4.34	0.21	0.49	0.25
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 IV:													
1911	11.53	0.99	1.21	1.48	0.11	0.21	0.93	1.47	0.35	4.14	0.17	0.29	0.20
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	0.83	1.34	0.44	3.74	0.17	0.26	0.09
1908	11.10	0.97	1.24	1.47	0.12	0.18	0.87	1.43	0.47	3.85	0.17	0.25	0.08
1907	11.72	1.01	1.29	1.48	0.12	0.21	0.92	1.61	0.52	3.95	0.17	0.30	0.14
1906	10.96	0.96	1.22	1.40	0.10	0.16	0.82	1.60	0.53	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 V:													
1911	11.45	1.03	1.07	1.33	0.11	0.18	0.83	1.62	0.42	4.21	0.18	0.27	0.20
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	3.51	0.13	0.17	0.20
1905	10.02	0.79	0.97	1.26	0.07	0.15	0.59	1.66	0.39	3.61	0.14	0.14	0.25
1904	9.53	0.75	0.93	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

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

[2] Payments for expenses of art galleries and museums are included in column "Recreation" for 1911; for the years 1902 to 1910 they are included with the expenses of libraries.

TABLE 14.

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

The percentages for police department expenses decrease from Group I to Group V, being 13.2, 11.1, 11.1, 10.5, and 9.3, respectively, for the different groups. For this class of expenses Jersey City, N. J., Savannah, Ga., and Mobile, Ala., show the largest percentages, 18.1, 16.8, and 16.8, respectively, and Lincoln, Nebr., and Pasadena, Cal., the smallest, 3.9 and 4.4, respectively. For fire department expenses the proportion was largest for the cities of Group IV, 12.6 per cent, and smallest for the cities of Group I, 7.5 per cent. The highest percentage for any city was 25.7, reported for Omaha, Nebr., and the lowest, 4.8, reported for Philadelphia, Pa.

The percentages represented by expenses for conservation of health and by those for libraries, art galleries, and museums, vary but little for the different groups.

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Among the different cities the largest percentage for health conservation, 5.5, was reported for Lawrence, Mass., and the smallest, 0.1, for Quincy, Ill.

The percentages of expenses for highways and for schools were smallest for Group I and largest for Group V. Huntington, W. Va., shows the highest percentage for highways, 42.5, and Hamilton, Ohio, the lowest, 2.1. The largest percentage of expenses for schools, 54.2, was reported for Lincoln, Nebr., while the smallest, 14.3, was reported for Jacksonville, Fla. For nearly all cities a larger percentage was reported for schools than for any other one purpose shown in the table. Although the per capita expenses for schools, as shown in Table 13, increase with the size of the cities, they do not increase as rapidly as other per capita expenses; hence the percentages represented by school expenses as given in Table 13 are greater for the cities of Group V than for those of Group I.

Comparative summary of per cent distribution of general departmental expenses of 146 cities: 1902–1911.—Table XLV, which follows, gives a comparative summary of the per cent of governmental cost payments for the expenses of the general departments of 146 cities represented by those of the principal divisions of such expenses from 1902 to 1911. The percentages are based upon the absolute amounts of Table XLII and are subject to the factors and margin of error to which attention was called in the text relating to that table.

Table XLV

GENERAL DEPARTMENTAL EXPENSE OF 146 CITIES FOR—

	1911	1910	1909	1908	1907	1906	1905	1904	1903	1902
General government	11.9	12.0	12.2	12.2	11.8	10.3	10.0	9.8	11.5	12.3
Police department	12.2	12.4	12.7	12.7	12.5	13.0	13.3	13.6	13.7	13.4
Fire department	9.6	9.4	9.8	9.8	9.7	9.9	10.4	9.9	9.7	9.5
All other protection to person and property	1.9	1.9	1.8	1.8	1.9	1.8	1.9	1.9	2.0	1.3
Conservation of health	1.9	2.0	1.9	1.7	1.9	1.6	1.6	1.6	1.7	1.6
Sanitation, or promotion of cleanliness	8.2	7.9	8.2	8.2	8.2	8.1	8.1	8.0	7.5	6.8
Highways	11.8	12.1	10.6	10.9	12.0	11.8	12.0	12.3	12.0	12.9
Charities, hospitals, and corrections	6.8	6.7	6.9	7.0	6.7	6.3	6.3	6.5	6.5	6.4
Schools	28.3	27.5	28.1	28.0	28.1	29.1	28.6	29.3	29.0	27.6
Libraries, art galleries, and museums	1.3	1.6	1.5	1.5	1.4	1.3	1.4	1.4	1.5	1.2
Recreation	3.8	3.6	3.5	3.4	3.3	3.4	3.4	2.9	2.6	4.5
Pensions and gratuities	1.7	1.6	1.5	1.2	1.2	1.2	1.2	1.1	1.1	1.2
All others	0.4	1.2	1.3	1.5	1.5	2.0	1.8	1.7	1.2	1.2

TABLE 15.

Payments for expenses of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 10, on page 75. Payments for municipal service enterprises as distinguished from those for public service enterprises are shown in detail in Table 16.

Water-supply systems are the most important of public service enterprises operated by American cities. The total revenue receipts and payments for expenses of such systems have been reported for 146 cities for each of the years 1902 to 1911, inclusive, and a summary of these receipts and expenses is included in the statement which follows:

YEAR.	Revenue receipts.	Payments for expenses.
1911	$64,397,041	$25,884,680
1910	62,200,103	24,459,186
1909	57,105,840	23,519,487
1908	54,422,470	23,395,699
1907	52,712,870	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	42,986,157	17,448,701
1902	41,210,322	14,850,566

From 1902 to 1911 the receipts from revenues of water-supply systems of these 146 cities increased $23,186,719, or 56.3 per cent, while their payments for expenses increased $11,034,114, or 74.3 per cent. The payments for expenses amounted to 36 per cent of the receipts from revenues in 1902 and 40.2 per cent in 1911.

Of the Massachusetts cities of over 30,000 inhabitants seven are in the metropolitan water district and obtain water for their several systems from the metropolitan water system. The metropolitan water system is operated by the state, and all costs of construction, extension, and maintenance are apportioned among the municipalities benefited. These costs are annually apportioned among the various cities and towns in three parts: (1) For the accumulation of sinking funds to redeem bonds issued for the construction or extension of the metropolitan system; (2) for interest on such bonds, and (3) for expenses of maintenance. The expenses of maintenance are included in the figures shown in Table 15, the interest is tabulated in Table 17, and the payments for interest on debt for public service enterprises of city corporations, and the payments for sinking funds are tabulated in Table 20 with the payments on account of debt. No exhibit of the amount of the metropolitan water debt chargeable to each city, or of the annual increase or decrease of such debt for each city, has been attempted by the Bureau of the Census, but the payments made by a city to the state sinking fund may be considered as a discharge of a portion of its obligations to the state on this account. The payments in 1911 above referred to for the maintenance of the metropolitan water-supply system by the Massachusetts cities receiving water

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therefrom aggregated $364,589, and were from cities and in amounts as follows:

City number.	CITY.	Amount.	City number.	CITY.	Amount.
5	Boston	$310,435	164	Everett	$8,157
72	Somerville	19,574	167	Quincy	9,253
122	Malden	7,454	184	Chelsea	8,614
141	Newton	1,102			

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

City number.	Table XLVI CITY.	PAYMENTS FOR EXPENSES OF— Ferries.	Irrigation works.	Rapid transit facilities.	Toll bridges.	Lunch rooms.	Miscellaneous.
	Total	$1,639,208	$12,802	$207,616	$754,159	$105,394	$167,516
1	New York, N. Y.	1,593,196	.....	.....	744,557	.....	.....
4	St. Louis, Mo.	.....	.....	.....	.....	53,915	.....
5	Boston, Mass.	246,012	.....	19,860	.....	.....	10,218
6	Cleveland, Ohio	.....	.....	.....	.....	1,065	.....
16	New Orleans, La.	.....	.....	187,756	.....	.....	.....
20	Seattle, Wash.	.....	.....	.....	.....	21,617	.....
25	Rochester, N. Y.	.....	.....	.....	.....	18,675	.....
26	Denver, Colo.	.....	9,048	.....	.....	.....	.....
27	Portland, Oreg.	.....	.....	.....	.....	.....	116,018
51	San Antonio, Tex.	.....	3,754	.....	.....	.....	.....
59	Springfield, Mass.	.....	.....	.....	.....	10,093	.....
94	Portland, Me.	.....	.....	.....	.....	.....	7,435
96	Charleston, S. C.	.....	.....	.....	.....	.....	2,669
102	Covington, Ky.	.....	.....	.....	2,644	.....	.....
136	Racine, Wis.	.....	.....	.....	.....	.....	465
139	Augusta, Ga.	.....	.....	.....	.....	.....	17,676
172	Pasadena, Cal.	.....	.....	.....	.....	29	13,035
188	La Crosse, Wis.	.....	.....	.....	4,314	.....	.....
189	Newport, Ky.	.....	.....	.....	2,644	.....	.....

The payments shown under the heading "Miscellaneous" in Table XLVI were for the following enterprises: Boston, Mass., city record; Portland, Oreg., harbor pilotage, towing, and dredging; Portland, Me., liquor agency; Charleston, S. C., "West End Improvement" (an enterprise for filling and selling low lands), $2,634, and powder magazine, $35; Racine, Wis., artesian well; Augusta, Ga., canal; Pasadena, Cal., city farm.

TABLE 16.

Municipal service enterprises.—Under the designation "Municipal service enterprises," the Bureau of the Census includes those enterprises of a city which are organized for the purpose of furnishing the city with some public utility or service which most cities obtain from or through a private enterprise. They include such enterprises as municipal electric light plants, asphalt repair plants, municipal printing offices, and municipal repair shops. Some of these enterprises perform services or supply materials for a single department or office, and others for a number of different offices or departments. Two different methods of accounting for the operating expenses of these enterprises are in use. One of these methods is to treat such an enterprise as a separate department, and its costs of operation as those of other departments. The second method is to distribute the expenses of the enterprise to the departments or branches of the city government for which the enterprise performs the service or to which it supplies materials. To permit the compilation of comparable figures for the costs of such services as street lighting and high-pressure water service, the Bureau of the Census for the 1911 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 departments or branches of the city government for which the services were rendered. This method of treatment has been followed in the annual reports for years later than 1908, where municipal service enterprises were treated substantially in the same way as were public service enterprises.

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

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

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

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

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

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TABLE 17.

Payments for interest on city debts.—In their accounting for the construction of permanent properties, such as waterworks, several cities, in accordance with the practice in commercial accounting, charge the interest accruing on money borrowed for the purpose during the time that the property is being constructed as a part of the cost of the property. The amounts so charged to outlay account are included in Table 18 of this report as part of the costs of the permanent properties and improvements of the cities. They are also included in Table 17 for the purpose of showing the total payments of the cities for the use of credit capital. The method of adjusting the payments recorded in the two tables by means of a contra-receipt as interest transfers included in Table 9 has been previously explained on page 26 under the title "Difficulties arising from accounting for interest chargeable as outlay or as expense."

The amounts of these duplications of interest payments on account of outlays and for other purposes referred to under the heading mentioned are given in detail on page 74 in the text accompanying Table 9. In that text is also presented a statement of all interest transfers which appear at once among the interest payments in Table 11 and also among those in Table 17.

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

The amounts included in this table in the column "Of other governmental units" are given in detail for the various divisions of the city governments in the column headed "Interest" in Table 3. Of the total amount of interest payments, 94.3 per cent was reported for the city corporations, 2.6 per cent for independent school districts, and 3.1 per cent for other independent divisions, including certain counties of Groups I and II.

The aggregate of all interest payments was $101,492,215. Of this amount, $803,076 was charged to outlays, and $14,717,224 additional, or 14.5 per cent, represents transfers other than those on outlay account, or amounts of money paid by the various divisions of the government of the city as interest on city securities held by the sinking funds, investment funds, and public trust funds for municipal uses. The total amount paid to the public by the 193 cities was $85,971,915, an addition to the corresponding amount paid by the 184 cities covered by the report for 1910 of $6,537,976, or 8.2 per cent, of which increase $727,733 is accounted for by the addition of 9 cities not reported in 1910.

From the classification of interest according to the kind of debt obligations on which paid, it appears that 87.8 per cent of the total interest payments were on funded and floating debt, 6.2 per cent on special assessment loans, and 6 per cent on revenue loans and miscellaneous debt obligations.

The interest on special assessment loans is seldom paid from collections of property taxes or similar revenues, but from special assessments, such assessments being collected in a number of annual or semiannual installments, each one of which includes an amount for meeting the interest on the bond for whose amortization the installment is collected. In such cases the property owner pays the interest on the debt as well as the principal, the city neither making nor losing anything by the transaction, and no burden is cast upon the general taxpayer. Table 17 does not include any payments for interest on certain special assessment obligations issued by some cities that are primarily debts of the individuals against whom they are levied and not debts of the city. When 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 20, and not as receipts for special assessments recorded in Table 6; and in like manner the payments for interest are included among the payments for private trust funds and accounts in Table 21 and not in Table 17.

Exceptional payments of interest by Massachusetts cities.—On page 83 attention is called to certain payments by Massachusetts cities to the commonwealth for the maintenance of sewer, park, and water-supply systems that have been constructed for the benefit of the city of Boston and the adjoining municipalities, and the further payment to the state to reimburse it for payments of interest on the loans which were made to finance the construction or acquisition of the systems. Similar payments of interest are made to the state on the advances made by it in financing the cost of changes required for the abolition of grade crossings.

Table XLVII — INTEREST PAYMENTS BY MASSACHUSETTS CITIES TO THE STATE.

City number.	City.	Total.	On indebtedness for—			Abolition of grade crossings.
			Metropolitan sewer system.	Metropolitan park system.	Metropolitan water-supply system.	
	Total	$2,038,912	$326,932	$385,142	$1,301,035	$25,803
5	Boston	1,509,549	155,208	231,740	1,107,789	14,812
33	Worcester	73				73
42	Fall River	1,720				1,720
48	Cambridge	67,256	45,078	21,724		484
50	New Bedford	1,803				1,803
60	Lynn	28,877		28,877		
72	Somerville	122,651	27,159	24,262	69,849	1,381
97	Brockton	1,787				1,787
122	Malden	63,677	18,692	17,638	26,599	748
124	Haverhill	1,024				1,024
141	Newton	73,964	42,685	25,629	3,931	1,719
146	Fitchburg	117				117
164	Everett	50,656	11,357	10,056	29,108	135
167	Quincy	65,652	16,164	16,467	33,021	.....
184	Chelsea	50,076	10,589	8,749	30,738	.....

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Table XLVII gives the payments by the several Massachusetts cities to the state as interest assessments on the metropolitan district loans and on the state advances for financing the abolition of grade crossings.

TABLE 18.

Payments for outlays.—The payments for outlays included in Table 18 comprise the amounts paid by the several cities for the acquisition or construction of the more or less permanent properties and public improvements, including the payments for the additions made to those previously acquired or constructed, but exclusive of payments in error for the correction of which counterbalancing amounts are later received. The payments last mentioned are included in Table 22 under a descriptive heading. The payments for outlays shown in Table 18 exceed the amounts reported in Table 3 in the column headed "Outlays" in the case of 21 cities by the amount of payments for outlays recorded in Table 18, which were offset by receipts from the public on outlay account, the most important of which were receipts from the sales of real property and from fire insurance adjustments. The amount of the payments thus offset is shown separately in the statement which follows. The "payments" of Table 18 are thus the total payments on outlay account less payments in error, while the "governmental cost payments for outlays" of Table 3 are the payments on outlay account which increase the value of the permanent properties and public improvements that result from the cash transactions of the year.

City number.	CITY.	Amount.	City number.	CITY.	Amount.
7	Baltimore, Md.	$40,027	79	Akron, Ohio	$1,050
14	Newark, N. J.	249,485	92	Terra Haute, Ind.	100
21	Kansas City, Mo.	9,395	102	Covington, Ky.	2,993
34	Birmingham, Ala.	12,320	104	Pawtucket, R. I.	5,390
36	New Haven, Conn.	56,750	111	Sioux City, Iowa	374
39	Richmond, Va.	16,547	119	Chattanooga, Tenn.	4,000
45	Spokane, Wash.	82,745	122	Malden, Mass.	133
46	Nashville, Tenn.	2,459	128	Davenport, Iowa	772
56	Dallas, Tex.	240,000	139	Augusta, Ga.	10,000
57	Salt Lake City, Utah	890	159	Huntington, W. Va.	100
68	Houston, Tex.	9,750			

The grand total of the payments for outlays other than payments in error for the 193 cities was $316,824,609, while the governmental cost payments for outlays, as above explained, were $316,079,329. The excess of receipts from the public which increased municipal indebtedness over payments to the public which decreased municipal indebtedness, as shown in Table 21, was $161,676,675. The governmental cost payments for outlays over the excess last referred to is $154,402,654. This shows that for the 193 cities as a whole the net receipts from increase of debts was but a trifle more than half the governmental cost payments for new properties and public improvements, there being, however, great differences among the individual cities, as is pointed out in the text to Table 21, page 92.

After making all needed allowances for different amounts of cash on hand at the beginning and close of the year, and for all of the factors that should be considered, it is evident that, from the comparison just made, the majority of the cities are increasing the 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 exists.

The figures presented in Table 18 represent for each city the outlays of the entire city government by principal divisions and subdivisions of governmental service. The column headed "For outlays" in Table 3 shows the net amount of these payments for outlays by each of the divisions of the government of the city, including school districts, counties, and other divisions.

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 18 include such interest payments charged as outlays for cities of Group I, as follows: New York, N. Y., $769,573, and Boston, Mass., $53,503.

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

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

The outlays tabulated in the column headed "All other," under the general heading "Highways," were made for the improvement of bays, rivers, and harbors, 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: City yards in Paterson, N. J., and Lansing, Mich.; city stables in Roanoke, Va., Chattanooga, Tenn., Seattle, Wash., Salt Lake City, Utah, and Fort Worth, Tex. ($198); monument to John M. Hood in Baltimore, Md.; property yard in Washington, D. C.; soldiers' and sailors' memorial in Albany, N. Y.; city warehouse ($400) and machine shop ($3,192) in Fort Worth, Tex.; battery building in Manchester, N. H.; city tool house in Rockford, Ill.; city garages in Berkeley, Cal., and Spokane, Wash.; city map in Elmira, N. Y.; and wiring public buildings in St. Louis, Mo.

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The payments for outlays for electric-light plants for lighting city streets or municipal buildings aggregated $591,178, and those for other municipal enterprises had a total of $1,913,430. The objects of these payments, together with the amounts expended, are shown in Table 16.

Service transfer payments for outlays.—Service transfer payments for outlays were reported in the aggregate amount of $227,351, by 30 cities as follows:

City number.	CITY.	Amount.	City number.	CITY.	Amount.
4	St. Louis, Mo.	$5,793	52	Hartford, Conn.	$200
5	Boston, Mass.	3,648	57	Salt Lake City, Utah.	1,075
6	Cleveland, Ohio.	11,913	59	Springfield, Mass.	188
7	Baltimore, Md.	7,477	60	Lynn, Mass.	52
12	Milwaukee, Wis.	3,447	62	Tacoma, Wash.	1,302
15	Los Angeles, Cal.	2,896	65	Kansas City, Kans.	3,304
17	Washington, D. C.	51,626	97	Brockton, Mass.	3,188
18	Minneapolis, Minn.	13,293	116	Little Rock, Ark.	4,356
20	Seattle, Wash.	16,812	122	Malden, Mass.	385
23	Providence, R. I.	177	133	San Diego, Cal.	836
31	Atlanta, Ga.	38,299	140	Macon, Ga.	14,882
33	Worcester, Mass.	7,949	157	Roanoke, Va.	7,522
34	Birmingham, Ala.	19,455	166	Pittsfield, Mass.	101
45	Spokane, Wash.	3,841	167	Quincy, Mass.	8
48	Cambridge, Mass.	103	193	Lynchburg, Va.	3,223

TABLE 19.

Summary of nonrevenue receipts.—The nonrevenue receipts of municipalities included in this report are, when classified with relation to the aggregate of municipal assets, readily separable into three principal classes: (1) Receipts from the sales of investments and supplies, which result in the exchange of one asset for another; (2) receipts which increase indebtedness that results from incurring expenses or making outlays on credit or from the purchase of assets by means of some form of debt obligation; and (3) the receipts which have been described on page 38 of the introduction, where they have been given the designation "counterbalancing receipts." These three classes of nonrevenue receipts are given in detail in Tables 20, 21, and 22, respectively.

Summary of nongovernmental cost payments.—The nongovernmental cost payments included in this report are readily separable into the same number of principal classes as are the nonrevenue receipts, the classification being based upon the effect of these payments upon the aggregate of municipal assets and liabilities. These classes are (1) payments for the purchase of investments and supplies which exchange one asset for another, (2) payments which decrease indebtedness by exchanging the asset cash for an outstanding liability, and (3) counterbalancing payments to which attention has been called on page 38. The first two classes of payments are given in detail in Tables 20 and 21, the amounts of each of the six classes of counterbalancing payments being identical with those of the special classes of counterbalancing receipts. Table 22 merely presents the total of these payments.

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

TABLE 20.

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

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

Transfers of investments and supplies.—A considerable portion of the receipts shown in Table 20 represent (1) the receipts by the funds of the city for the redemption of city securities held by them as investments, (2) the receipts from the sale of investments by one city fund to another, and (3) the receipts from the sale of supplies by one division of the city's government to another. The first class of receipts are balanced by payments recorded in the column of Table 21 headed "Bonds, notes, warrants, and judgments," and the second and third classes are balanced by payments recorded in the columns of Table 20 showing the payments for investments and supplies purchased. The second and third classes of receipts are relatively small as compared with the one first mentioned.

The payments included in Table 20 that were transfer payments were also of three classes: (1) Payments by funds of the city for city securities purchased from the various divisions of the city government for investment at the date of the original issue of such securities, (2) payments by one city fund for securities sold

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by another, and (3) payments for supplies purchased by one division of the city's government from another. These three classes of payments are balanced by receipts in Tables 20 and 21, substantially as set forth above. The aggregate amounts of the transfer receipts and payments mentioned under (1) for the great majority of cities are the same as the transfer payments and receipts included in Table 21, since for those cities there are no sales or transfers of investment from one of the funds to another. For the few cities in which the transfers of investments are made between the various funds and transfers of supplies are made between the divisions of the city government, the transfer receipts and payments of Table 20 exceed those of the transfer payments and receipts included in Table 21. The aggregate of transfer receipts included in Table 20 is $33,305,366, and the aggregate of transfer payments is $59,806,528.

TABLE 21.

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

Table XLVIII

DIVISION OF CITY'S GOVERNMENT.	Number of cities reporting.	RECEIPTS WHICH INCREASED INDEBTEDNESS.			PAYMENTS WHICH DECREASED INDEBTEDNESS.		
		From bonds, notes, and warrants issued.	From trust liabilities assumed.	From liabilities incurred as agent for other civil divisions.	For redemption of bonds, notes, and warrants.	For amortization of trust liabilities.	For amortization of liabilities as agent of other civil divisions.
Total		$567,996,589	$22,709,591	$51,170,576	$390,610,488	$22,687,122	$50,364,809
City corporation	193	536,005,216	21,490,516	30,163,009	362,495,357	21,432,766	29,508,075
School district	95	17,184,217	744,940		10,028,960	754,517	
County	9	8,839,621	433,749	21,007,567	4,332,992	390,045	20,856,734
Park district	4	2,425,009	40,356		1,024,898	53,774	
Sanitary district	2	2,224,475			2,034,548	50,000	
Poor district	1	27,500			30,500		
County supervisors	3	240,270			201,920		
Port of Portland	1	19			80,000		
Dock commission	1	53,007					
Borough of Fairhaven	1	3,000			3,000		
Pleasure, driveway, and park district	2	46,805			93,216		
Water district	1	947,450			277,097		
Quincy Township	1						
Bridge district	1				10,000		

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

Receipts from and payments to the public on debt account.—Receipts from and payments to the public are the only receipts and payments relating to debt obligations that increase or decrease the city cash. Of the 193 cities covered by the report, 57 paid the public more cash for the redemption of debt obligations than they received in transactions that increased indebtedness, and thus decreased their debt obligations in the possession of the public. The other 136 cities received more money or its equivalent in transactions increasing indebtedness than they paid for the redemption of debt obligations, and for them the holdings of city obligations by the public increased during the year. The fact that 57 of the 193 cities covered by the report were able in the year 1911 to decrease their debt obligations to the public, although the 193 cities as a whole increased their indebtedness $161,676,675, is one worthy of consideration by those who have come to believe that cities must necessarily increase their indebtedness in ever-enlarging proportions.

Of the 136 cities which increased their indebtedness to the public, the increase constituted less than 20 per cent of the payments for outlays in 24 cities, more than 20 and less than 40 in 36, more than 40 and less than 60 in 19, more than 60 and less than 80 in 25, more than 80 and less than 100 in 19, and more than 100 in the following 13 cities: Philadelphia, Pa., New Orleans, La., Worcester, Mass., Wilmington, Del., Troy, N. Y., Waterbury, Conn., Altoona, Pa., Atlantic City, N. J., Little Rock, Ark., Chester, Pa., Huntington, W. Va., Portsmouth, Va., and Orange, N. J., all of which materially increased their cash on hand during the year as shown by Table 2. Some of these cities increased their cash balances and debt obligations to the public by only small amounts, while others materially increased them. The cities last referred to are among those which are needlessly burdening their

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taxpayers with interest payments, as has been pointed out in the text relating to Table 2, page 50.

Transactions which increased the debts of Massachusetts cities to the state.—Attention has been called on pages 83 and 89 to the expenditures of the commonwealth of Massachusetts through special commissions and boards, by which lands were acquired and developed, and structures completed for providing the metropolitan district, including Boston and its suburbs, with common sewer, park, and water systems, and for assisting that city and others in the abolition of grade crossings. The outlays for the metropolitan systems are recorded on the books of the commissions, which constitute parts of the official records of the state but not of the cities. These payments by the state are transactions which increase the indebtedness of the cities in the metropolitan district. In like manner the advances of the state for the cities' share of the cost of abolishing railway grade crossings are transactions increasing local indebtedness to the state. The debts incurred by the state in the form of bonds issued for the metropolitan systems were as follows:

Metropolitan sewers	$62,000
Metropolitan parks (including Charles River Basin improvement)	13,000
Metropolitan water	185,000
Total	260,000

The greater portion of the aggregate represents the increase in the indebtedness of the cities of over 30,000 inhabitants within the metropolitan area to the state, the smaller portion being the increased indebtedness of the minor municipalities within the district with a population of 30,000 or less. No portion of this increase is included in Table 21, it not being practicable to secure the data for any accurate apportionment of this increase to the several cities. The advances by the state for the cities' portion of the cost of abolishing grade crossings were not ascertained and are therefore not included in any table or statement of this report.

Transactions which decreased the debts of Massachusetts cities to the state.—The financial transactions which lessened the indebtedness of the Massachusetts cities for which this report gives statistics, were of three kinds: (1) Payments by cities to the state for sinking funds for the amortization of state debts incurred for the metropolitan system of sewers, parks, and water; (2) payments by the cities to the state of the assessments levied upon them by the state for the repayment of the advances made by it for the cities on account of the abolition of grade crossings; and (3) the earnings of the metropolitan sinking funds of the state which add to the assets of those funds. The payments mentioned in (1) are given in detail in Table XLIX, which follows. The reports received by the Bureau of the Census setting forth the payments to the state of assessments on account of the abolition of grade crossings did not differentiate those which represent the repayment of the state's advances on account of previous years and the payments for the cities' share of the current expenditures for the maintenance of the separate crossing structures. As a result, some of the amounts which should be included in Table 21 are doubtless included in Table 11. It is hoped that the reports for 1912 may present a proper segregation of the two classes of payments. The earnings of the metropolitan sinking funds for the year ending April 1, 1912, were as follows:

Metropolitan sewer funds	$76,180
Metropolitan park funds (including Charles River Basin improvement)	141,897
Metropolitan water	372,274
Total	590,351

The greater portion of this total had the effect of reducing the indebtedness of the cities covered by this report. No exact apportionment was possible, and hence no account of these earnings has been taken in Table 9, "Revenue receipts for interest," nor in Table 21. The payments to state sinking funds shown in Table XLIX are included in Table 21 in the column of payments headed "Bonds, notes, warrants, and judgments." The net effect of the two classes of transactions above mentioned—those which increased and those which decreased the indebtedness of Massachusetts cities to the state on account of the metropolitan system—for the fiscal year covered by this report can be computed approximately from the data given in Tables LV and LVI, on pages 104 and 105, respectively, showing the net indebtedness of the several cities covered by those tables to the commonwealth, on account of those systems, as of April 1, 1911, and April 1, 1912.

Table XLIX

City number.	City.	Payments to sinking funds of the state for the amortization of indebtedness for— Metropolitan sewer system.	Metropolitan park system.	Metropolitan water-supply system.
	Total	$121,607	$239,518	$457,715
5	Boston	45,447	186,714	407,138
48	Cambridge	25,520	7,673	.....
60	Lynn	.....	9,664	.....
72	Somerville	14,931	8,088	25,425
122	Malden	10,276	5,889	9,776
141	Newton	9,696	9,693	1,445
164	Everett	6,244	3,342	10,698
167	Quincy	3,672	5,554	12,136
184	Chelsea	5,821	2,901	11,297

TABLE 22.

Counterbalancing receipts and payments.—On page 38 of the introduction definitions are given of counterbalancing receipts and payments, or non-revenue receipts and nongovernmental cost payments recorded in revenue and governmental cost accounts. These receipts and payments are of six general classes shown in Table 22 in the division relating to receipts. As the counterbalancing payments of each class are in all cases equal to the receipts shown in the several columns, the table gives only the aggregate payments.

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General transfer receipts and payments.—Table 22, in addition to giving the counterbalancing receipts and payments of cities, presents a statement of the general transfer receipts and payments of the cities, or receipts by one of the independent divisions and funds of the city that are paid by the others. For the majority of cities these transfers are equal, but for 67 of them they differ, owing in the greater number of cases to the difference in the fiscal years of the different divisions of the cities reporting such differences, so that the transfer receipts of one year by one division appear in the transfer payments of the other division, either in the preceding or succeeding fiscal year. A few of the differences referred to are in cities whose divisions have the same fiscal year, but in which some of the payments of the given fiscal year made on the last day of the year do not appear on the books of the receiving division until the first day of the succeeding year. These differences do not in the least affect the revenue and governmental cost transactions that constitute the essential portion of the statistics of this volume.

TABLE 23.

Summary of all receipts, payments, and cash balances, by divisions and funds, of city government.—Attention has been called on page 21 of the introduction, and in the text explanatory of Table 3, to the different organizations of cities for governmental purposes. Table 3 summarizes revenue receipts and governmental cost payments by the independent divisions of the government of the cities. Table 23 presents a summary of all receipts and payments, cash balances, and date of the close of the fiscal year for each division there shown, and in addition it shows the receipts, payments, cash balances, and date of the close of the fiscal year of the funds of each division. When the city corporation is the only local governmental organization, the figures for the several funds are presented immediately below the name of the city, as in the case of New York, N. Y. When several additional governmental divisions or organizations are included, these divisions are shown under the name of the city as coordinate with the city corporation, as in the case of Chicago, Ill. For cities of the latter class the funds of each division are shown as subordinate to the division to which they belong. The grand total for all divisions is shown opposite the name of the city.

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

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

The table shows wide differences in the dates on which the fiscal years close. These differences complicate the work of compiling comparable statistics, especially in cities which have several independent divisions of government closing their accounts on different dates. In Ohio and a few other states the statutes fix a uniform date for the close of the fiscal years of all city corporations. A uniform fiscal period for all cities in Massachusetts is urged in the first report of the state bureau of statistics on "the cost of municipal government in Massachusetts." Every state should have a law establishing a uniform fiscal year for its cities.

TABLE 24.

Sinking funds of two distinct types.—Table 24 presents a summary by cities of certain transactions of sinking funds, the receipts and payments and cash balances of which are given in Table 23, by divisions of the governments of the cities, and the amounts of their assets in Table 26. Sinking funds are of two classes, those with and those without investments. The cities with funds of the first class number 122 and those with funds of the second class number 40. The cities of the latter class are St. Louis, Mo., Milwaukee, Wis., Washington, D. C., Seattle, Wash., Indianapolis, Ind., Syracuse, N. Y., New Haven, Conn., Memphis and Nashville, Tenn., Salt Lake City, Utah, Wilmington, Del., St. Joseph, Mo., Utica, N. Y., Oklahoma City, Okla., Evansville, Ind., East St. Louis, Ill., Terre

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Haute and South Bend, Ind., Covington, Ky., Springfield, Ill., Mobile, Ala., Canton, Ohio, Bay City, Mich., Lincoln, Nebr., Berkeley, Cal., Davenport, Iowa, San Diego, Cal., Wheeling, W. Va., Superior, Wis., Dubuque, Iowa, New Castle, Pa., West Hoboken, N. J., Springfield, Mo., Quincy, Ill., Lexington, Ky., Portsmouth, Va., Pasadena, Cal., Joplin, Mo., Austin, Tex., and Newport, Ky.

The sinking funds of the first class are established and maintained primarily for the redemption of bonds at maturity, while those of the second class are maintained primarily for the amortization of city debt obligations by purchase before their maturity, or for the redemption of serial or other bonds maturing in practically equal amounts each year. Sinking funds of both classes are met with which are employed for the payment of interest on city debt obligations in addition to the purpose mentioned, although not all of either class are so used. The revenue of municipal sinking funds comprise (1) the amounts annually appropriated by the city corporation and other governmental units for sinking fund purposes, and (2) certain city revenues that have been permanently set apart or pledged for such purposes. In addition to the revenues mentioned, nearly all sinking funds of the first class also receive interest on their investments. Funds of the second class, as a rule, expend the greater portion of their revenues during the year in which received, while the revenues of the funds of the first class are in part or wholly accumulated from year to year and expended at the maturity of the various bond issues. The sinking funds whose transactions are reported in Table 24 and whose assets are shown in Table 26 received as interest and rents on their investments an aggregate of $15,334,094. This was 3.04 per cent of the assets on hand at the close of the year. The funds of the first class mentioned above must have secured a higher percentage than this, while those of the second class secured a lower rate, although the data were not obtained for an exact computation in either case.

In some states cities borrowing money on long-term bonds are required by statute to maintain sinking funds with investments, and in a limited number of states cities under these statutes are further required to maintain a separate fund for the amortization of each bond issue. In states without such laws a city can, at its discretion, maintain either type of sinking fund, or can, if it chooses, meet maturing debt obligations without the maintenance of a sinking fund. In 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 31 cities with no sinking funds in 1911 the majority reported no funded debt obligations other than serial bonds.

Transactions of sinking funds.—Table 24 presents a summary of the financial transactions of all the sinking funds of the 162 cities having such funds at the close of the fiscal year 1911. The table thus includes transactions of sinking funds not only of the city corporation, but of all of the divisions of the government of the city. The receipts of these funds are tabulated under five heads, and the payments under four. Of the five headings for receipts, two are for revenue and three for nonrevenue receipts. The receipts from revenues are of two distinct classes: (1) The earnings of the funds, which consist of rent and interest on investments and interest on cash deposits in bank held as sinking fund assets, and (2) other revenue receipts. The latter receipts in turn are of two distinct classes, the first being revenues from specific sources which are pledged for sinking fund purposes, and the second the general property tax appropriated for sinking fund purposes, which are paid direct to the sinking funds and never pass through the general treasury. The cities reporting the latter class of receipts, as a rule, have sinking funds under the control of sinking fund commissions, and for most of them the taxes are collected by the county rather than by the city corporation.

Of the total amount reported in Table 24 as receipts from other revenue, $17,798,218, or 65 per cent, was reported for New York, N. Y. The net revenues thus reported were all pledged by charter or other provision for sinking fund purposes for the redemption of some particular classes of bonds or of city debt obligations in general. The revenues thus received, which were distinctly pledged for sinking fund purposes in New York, N. Y., in 1911, were as follows:

Special assessments	$34,405
Business licenses	233,811
Fines and penalties	501,491
Major privileges	467,192
Minor privileges	331,359
Rents of miscellaneous real property	192,787
Stenographer's fees, judicial	20,964
Revenue of water-supply systems	8,951,595
Revenue of public markets	307,033
Revenue from docks and slips	4,376,949
Income from ferries	1,215,307
Rapid-transit rents	501,933
Interest on bank deposits not assets of sinking funds	662,892

Of the 162 cities with sinking funds, 58 reported payments for interest or expenses which aggregated over $10,000 each. The sinking funds of these 58 cities are charged with the duty of paying the interest on a part or all of the outstanding indebtedness. In a few of the cities with payments less than $10,000 tabulated under the heading "For municipal expenses and interest" the sinking funds were charged with the duty

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of meeting interest payments on a part of the municipal debt, but the smaller amounts shown under that heading are in most cases payments of the expenses of managing the sinking funds.

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

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

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

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

Table 25.

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

Public trust funds of the class first mentioned are established for charities, education, pensions, and other public benefits; and those of the second class are for "charitable uses" for which the city can not make appropriations, but the administration of which may legally be 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 appropriations from revenues are designated *public trust funds for nonmunicipal uses*. In the case of the greater number of these funds the income alone is available for the purposes for which the funds are created; but in the case of a few, both principal and income may be expended.

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

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

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Of the 193 cities covered by the present report, 141 reported public trust funds for municipal uses. Trust funds for charitable uses were most numerous in Philadelphia, Pa., and Boston and Salem, Mass., the majority being for outdoor poor relief. Among the specific charitable uses to which the trust funds were applied were the support of orphans' homes, assistance to poor children, maintenance of a free dispensary, loans, excursions for poor children, and purchase of shoes for indigent school children.

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

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

The revenue of trust funds from taxes, fines, and forfeits are a part of the revenues of cities derived from the exercise of the general powers of government. The aggregate of these revenues included in Table 25 is $906,481. If these taxes and allied revenues were not included in the statistics of tax receipts in Table 6, those receipts would not be comparable as between cities; and if the attempt were made to show the provisions for pensions, schools, libraries, or charities, without taking into account the payments included in Table 25, or if the attempt were made to make comparisons as between cities with reference to the payments by them of pensions, and such comparison were based upon the fund reports summarized in Table 25, the results would not be satisfactory, because some portions of the data for a correct comparison would be wanting; hence the necessity, as pointed out on page 21 in the introduction, under the title "Difficulties arising from accounting for administrative funds," of basing all comparable statistics of cities upon a combination or consolidation of the reports of all administrative funds.

The receipts of the trust funds for municipal uses covered by Table 25 from rents and interest on investments aggregated $4,116,058 for 1911. This was 5.3 per cent of the assets at the close of the year, as given in Table 26.

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

Table 25 gives the total payments of the several cities for pensions and gratuities through their public trust funds for municipal uses. A comparison of the figures of the table with those shown in Tables XXXIX and XL will show the amount of pensions and gratuities paid by some cities directly, without the agency of these funds. Table 25 also gives the payments by these funds for schools and libraries, and Table L, which follows, gives in detail the amounts paid by them for charities and for recreation. These amounts are shown in Table 25 in the column headed "All other." The payments of Table L included in the column headed "All other" are given in detail in Table LI.

Table L

City number.	City.	Total.	Payments for—		
			Charities.	Recreation.	All other.
	Total	$1,537,460	$959,863	$10,769	$566,828
1	New York, N. Y.	1,374			1,374
2	Chicago, Ill.	28,933			28,933
3	Philadelphia, Pa.	1,328,755	879,765	1,990	447,000
4	St. Louis, Mo.	24,486	2,691		21,795
5	Boston, Mass.	37,248	32,960	2,028	2,260
6	Cleveland, Ohio	1,741	1,158	583	
7	Baltimore, Md.	1,538	523		1,015
10	Buffalo, N. Y.	7,682			7,682
11	San Francisco, Cal.	3,029	2,392		637
12	Milwaukee, Wis.	217		151	66
13	Cincinnati, Ohio	11,700		3,872	7,828
14	Newark, N. J.	1,224	438		786
15	Los Angeles, Cal.	750			750
16	New Orleans, La.	16,437	12,000		4,437
17	Washington, D. C.	2,485	2,450		35
18	Minneapolis, Minn.	2,631			2,631
19	Jersey City, N. J.	633			633
21	Kansas City, Mo.	2,162			2,162
22	Indianapolis, Ind.	567			567
23	Providence, R. I.	711			711
24	Louisville, Ky.	2,168			2,168
25	Rochester, N. Y.	2,214			2,214
26	Denver, Colo.	14,604			14,604
28	St. Paul, Minn.	144			144
29	Columbus, Ohio	4,408	3,730		678
30	Toledo, Ohio	$312			$312
33	Worcester, Mass.	87	$81		6
35	Syracuse, N. Y.	236			236
36	New Haven, Conn.	2,509			2,509
39	Richmond, Va.	15			15
40	Paterson, N. J.	74			74
41	Omaha, Nebr.	74			74
43	Dayton, Ohio	481			481
47	Lowell, Mass.	2,125	2,100		25
48	Cambridge, Mass.	583	573		10
49	Bridgeport, Conn.	300	300		
52	Hartford, Conn.	4,945	4,532	$358	55
53	Albany, N. Y.	300			300
54	Trenton, N. J.	3			3
58	Camden, N. J.	191			191
60	Lynn, Mass.	680	680		
63	Des Moines, Iowa	14			14
64	Wilmington, Del.	322	300		22
66	Yonkers, N. Y.	577			577
67	Youngstown, Ohio	201			201
69	Norfolk, Va.	159			159
70	Duluth, Minn.	77			77
73	St. Joseph, Mo.	21			21
74	Utica, N. Y.	1,144		338	806
75	Troy, N. Y.	332			332
76	Elizabeth, N. J.	113			113
77	Schenectady, N. Y.	490		113	377

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Table L.—Continued.

City number.	City	Total.	Payments for— Charities.	Recreation.	All other.
78	Waterbury, Conn.	$800	.....	.....	$800
79	Akron, Ohio	102	$22	.....	80
82	Hoboken, N. J.	107	.....	.....	107
83	Evansville, Ind.	104	.....	.....	104
86	Peoria, Ill.	103	.....	.....	103
87	Fort Wayne, Ind.	93	.....	.....	93
90	Jacksonville, Fla.	4	.....	.....	4
92	Terre Haute, Ind.	30	.....	.....	30
94	Portland, Me.	1,177	780	.....	397
95	South Bend, Ind.	119	.....	.....	119
96	Charleston, S. C.	4,046	3,377	.....	669
97	Brockton, Mass.	1,348	1,348	.....	.....
98	Passaic, N. J.	95	.....	.....	95
99	Bayonne, N. J.	25	.....	.....	2
105	Springfield, Ill.	28	.....	.....	28
108	Canton, Ohio	277	.....	.....	277
109	Saginaw, Mich.	558	.....	.....	558
110	Binghamton, N. Y.	552	.....	.....	552
111	Sioux City, Iowa	28	.....	.....	28
113	Rockford, Ill.	4	.....	.....	4
114	Lancaster, Pa.	1,402	1,402	.....	.....
115	Springfield, Ohio	69	.....	.....	69
121	York, Pa.	$731	$731	.....	.....
124	Haverhill, Mass.	160	.....	.....	$160
125	Salem, Mass.	4,541	3,681	$424	436
135	Wheeling, W. Va.	186	.....	186	.....
141	Newton, Mass.	1,234	508	726	.....
146	Fitchburg, Mass.	666	538	.....	128
147	Dubuque, Iowa	23	.....	.....	23
153	Hamilton, Ohio	30	.....	.....	30
155	East Orange, N. J.	51	.....	.....	51
160	Joliet, Ill.	521	.....	.....	521
167	Quincy, Mass.	1,201	83	.....	1,118
177	Decatur, Ill.	1	.....	.....	1
178	Mount Vernon, N. Y.	290	.....	.....	290
181	Niagara Falls, N. Y.	20	.....	.....	20
183	Lima, Ohio	60	.....	.....	60
184	Chelsea, Mass.	521	521	.....	.....
185	Aurora, Ill.	5	.....	.....	5
186	New Rochelle, N. Y.	353	.....	.....	353
187	Austin, Tex.	1,355	.....	.....	1,355
190	Orange, N. J.	34	.....	.....	34
192	Council Bluffs, Iowa	1	.....	.....	1
193	Lynchburg, Va.	199	199	.....	.....

Table LI

Object of payment.	Number of cities reporting.	Payments reported.
Total	.....	566,823
Administration of funds	82	516,726
Paving streets	1	20,159
Cleaning streets	1	7,900
Lighting streets	1	7,590
Interest	8	5,954
Subsidies to humane societies	2	4,856
Expense of police department	2	1,235
Maintaining dog pounds	2	950
Care of cemeteries	2	536
Expense of fire department	2	396
Purchase of medals	1	76

Table 26.

Amount of specified assets and value of public properties at close of year.—Table 26 shows, in addition to the cash of the cities in their general funds, the cash and investments in their sinking and investment funds, public trust funds and private 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 the assets or resources mentioned, however, for the reason that but very few cities of the United States make such statements of all their assets, and of these few only a limited number make any allowance for revenues that may prove uncollectable. The figures in the last column of Table 26 represent the total value of the public properties which is shown in detail in Table 27. The term "public properties," as here used, comprises the land belonging to the city and used for municipal purposes, together with all the structures upon such land, including buildings and machinery and all appliances and equipment used for carrying on the work of the city departments and the various public service and municipal service enterprises operated by the city. These properties are to be distinguished from public improvements as defined on page 43, a statement of whose replacement value is given in Table 28.

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

Assets of sinking funds.—The character of the sinking funds, the assets of which are presented in the first group of columns of Table 26, has been fully set forth in the text accompanying Table 24. Of the 162 cities reporting sinking funds, 70 reported city securities as their only asset other than cash; 6 cities reported other investments but no city securities; 44 reported both city securities and other investments; 41 reported cash as their only investment; and 1 city, Amsterdam, N. Y., reported no assets in its sinking fund at the close of the year.

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

The figures shown in Table 26 include for seven cities of Group I certain amounts held in the sinking fund of the counties containing those cities. The amounts thus included at the close of the fiscal year 1911 were as follows: Pittsburgh, Pa., $1,457,768; Detroit, Mich., $177,073; Milwaukee, Wis., $24,961; Cincinnati, Ohio, $1,318,306; Newark, N. J., $2,157,160; Los Angeles, Cal., $59,474; Minneapolis, Minn., $723,027.

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At the close of the fiscal year 1911 the aggregate assets in the sinking funds reported equaled 19 per cent of the total indebtedness of the 193 cities covered by this investigation, as compared with 18.9 per cent in 1910, 19 per cent in 1909, 18.5 per cent in 1908, 19.2 per cent in 1907, and 20 per cent in 1906. The percentage which the value of the assets in the sinking funds represented of the aggregate amount of funded and floating debt was 21.2 per cent in 1911 as compared with 21.4 per cent in 1910, 21.5 per cent in 1909, 21.2 in 1908, 21.8 in 1907, and 22.6 in 1906.

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

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

At the close of the year 1911, 59 cities reported public trust funds for municipal uses which had no investments in city securities, 23 reported funds holding no investments other than city securities, and 22 reported funds holding no investments.

Assets of investment funds, and value of miscellaneous investments.—Under the heading "Assets in investment funds, and miscellaneous investments" are shown (1) all assets of funds with investments other than sinking and trust funds and (2) all interest-bearing securities and investments other than those of the funds mentioned, including real property used for purposes other than the uses of the departments and enterprises. Although the term "investment fund" is seldom, if ever, employed by city officials, it seems to be an appropriate designation for the class of funds first mentioned. The value of real estate incidentally acquired and yielding little or no income is included under the given heading as a miscellaneous investment, although in previous years it has been tabulated as a portion of "public properties." In some instances the assets in investment funds consist of bonds or stocks acquired by the city in consideration of financial aid or grants to railroads or other public service corporations; in a few instances they consist of real estate held for the purpose of securing rents or the profit that may result from an increase in value; 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 or investments the invested assets are comparatively small. In some instances they are doubtless of a temporary nature, being held merely for a favorable opportunity to dispose of the securities or real estate, when the proceeds are to be returned to the general treasury. In some cities permanent investment funds are established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by 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 193 cities covered by the investigation for 1911, 72 reported investment funds or miscellaneous investments, their assets aggregating $75,412,102.

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

Assets of private trust funds.—In certain cases cities receive and hold money under conditions which create private trusts. The trusts of this kind most frequently met with in the financial administration of cities concern the estates of deceased persons held in trust for unknown heirs, or moneys deposited as guaranty of contracts. Sometimes the moneys held under these private trusts are set aside in special trust funds, and sometimes they are represented by private trust accounts. Private trust funds are distinguishable from private trust accounts by the method of caring for the cash received in trust. When cash is received in trust for a given person or corporation and is deposited in trust for such person or corporation, a special fund is created, to which is here given the designation "private trust fund"; while if the cash is debited to the general city fund and an account is opened for it on the city books, the account is here spoken of as a "private trust account." In a number of cities but little attention is given to the proper recording of transactions affecting private trusts, the receipts and

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payments frequently being entered upon the books as ordinary city revenues and expenses. Such accounting for moneys received in private trusts leads not only to confusion and irregularity, but sometimes even to defalcation.

In Table 26 the assets in public trust funds for nonmunicipal uses and in private trust funds are shown together, their aggregate being $12,287,624.

TABLE 27.

Value of properties employed or held for specified purposes.—The value of all permanent public properties except those in funds with investments is shown in Table 27, in which for convenience in treatment those properties are classified as "Land, buildings, and equipment of general departments," "Land, buildings, and equipment of municipal service enterprises," and "Land, buildings, and equipment of public service enterprises." Most of the properties included under the first and second headings are essential to the conduct of municipal affairs and are unproductive; that is, any income that may be derived from them is merely incidental. The corresponding table for the 1910 report also included the value of property that was acquired incidental to the conduct of governmental business and was neither employed in carrying on the governmental functions of a municipality nor held with the definite purpose of procuring an income. In this report such property is designated in Table 26 as miscellaneous investments. The properties of public service enterprises are productive; that is, they are designed to furnish an income approximately equaling or exceeding the cost of operating and maintaining them.

Valuation of municipal properties.—The importance of carefully and accurately estimating the value of public properties is very imperfectly appreciated by many city officials. In some cities lands and buildings are given a book value equal to their original cost, while in others the valuation given for the year 1911 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 value of municipal properties with municipal outlays.—The costs of providing, improving, and extending governmental properties by purchase or construction during 1911 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 1911 and 1910 is of interest.

Table LII

GROUP.	Number of cities.	Net outlay payments 1911 for properties.	TOTAL VALUE OF MUNICIPAL PROPERTIES.		Increase in valuation of municipal properties.	Excess of net outlay payments over increase in valuation.
			1911	1910		
Total	184	$313,358,749	$3,248,741,482	$3,088,308,544	$160,432,938	$152,925,811
Group I	8	138,966,607	1,979,174,847	1,927,123,367	52,051,480	86,915,12
Group II	10	43,997,850	400,704,695	368,834,606	31,870,089	12,127,791
Group III	35	71,158,203	419,815,931	384,036,949	35,778,982	35,379,221
Group IV	56	38,383,650	274,137,525	245,312,042	28,825,483	9,558,167
Group V	75	20,852,409	174,908,484	163,001,580	11,906,904	8,945,505

The net outlay payments for properties given in the table are obtained by deducting the outlay payments for sewers and highways given in Table 18 from the net outlay payments as given in Table 3. These payments exceeded the increase in the reported estimated valuation of permanent properties exclusive of sewers and highways by $152,925,811. All of the five groups show an excess of net outlay payments, but the differences to be noted in the excess give evidence of great differences in the individual cities in the methods of preparing estimates of valuations from year to year. Taking the figures of the table as a measure, it appears that the present outlays only aggregate about twice the estimated depreciation, and that the depreciation approximates 5 per cent of the value of the properties whose valuation is considered.

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Value of properties of general departments.—Of the valuation reported for departmental properties, amounting to $2,019,958,782, $872,245,440, or 43.1 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 $560,951,535, general government buildings with a valuation of $187,893,160, and properties of fire departments with a valuation of $92,282,875. Nearly one-fifth, or 20.8 per cent of the total valuation for schools, was reported by New York City.

Of the total valuation, amounting to $51,067,791, of the departmental properties reported under the heading "All other," more than one-fourth, or $14,640,280, represents the valuation of armories and rifle ranges. Twenty-one cities reported armories, namely, New York, N. Y., Philadelphia, Pa., Boston, Mass., Cleveland, Ohio, Baltimore, Md., Buffalo, N. Y., Cincinnati, Ohio, Newark, N. J., Minneapolis and St. Paul, Minn., Atlanta, Ga., Richmond, Va., Duluth, Minn., Elizabeth, N. J., Portland, Me., Chattanooga, Tenn., Augusta, Ga., Newton and Taunton, Mass., Portsmouth, Va., and Chelsea, Mass. Rifle ranges were reported by eight cities in Massachusetts.

The value of electric light and power properties and combined police and fire-alarm systems, which were reported for 30 cities, was $5,998,877, and that of municipal baths and gymnasiums, reported by 38 cities, was $3,358,783.

The remaining items included under the heading "All other" are as follows: Public buildings, other than those mentioned above, $214,000; election booths and voting machines, $966,514; street lights, $626,963; city engineer's equipment, $524,553; real estate incidentally acquired and not used by departments, $23,228,303; morgues, $183,193; public comfort stations, $117,552; potter's fields and unproductive cemeteries, $6,742; pounds, $20,816; and miscellaneous, $1,181,215. 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.

Value of properties of municipal service enterprises.—Of the total valuation reported for properties of municipal service enterprises, amounting to $19,120,463, 52 per cent, or $9,944,154, represents the value of electric light systems. The other enterprises of this type, named in the order of the valuations reported, were high-pressure water systems and service pipes, asphalt repair and paving plants, and a printing department. Electric light systems were reported by 19 cities, Chicago, Ill., reporting over half of the total value of such properties, while for New York, N. Y., Pittsburgh, Pa., and Nashville, Tenn., the valuations given were between $600,000 and $660,000. The other municipalities operating electric light systems as municipal service enterprises were Detroit, Mich., Milwaukee, Wis., Newark, N. J., Los Angeles, Cal., Denver, Colo., Nashville, Tenn., Fort Worth, Tex., Springfield, Ill., St. Joseph, Mo., Little Rock, Ark., Lincoln, Nebr., Kalamazoo, Mich., Galveston, Tex., Decatur, Ill., Aurora, Ill., and Orange, N. J.

The high-pressure water system in New York City was valued at $6,557,844, and the high-pressure service pipes in Baltimore at $774,609.

Fourteen cities—New York, N. Y., Pittsburgh, Pa., New Orleans, La., Seattle, Wash., Kansas City, Mo., Indianapolis, Ind., Denver, Colo., Columbus, Ohio, Omaha, Nebr., Spokane, Wash., San Antonio, Houston, and Fort Worth, Tex., and St. Josephh, Mo.—reported asphalt repair and paving plants valued together at $484,145. The values of the properties held by the other municipal service enterprises reported were as follows: Departments of electricity in San Francisco, Cal., and Washington, D. C., $883,028; printing department in Boston, Mass., $59,643; auditorium in Milwaukee, Wis., $400,000; and battery building in Manchester, N. H., $17,040.

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 the public service enterprises—on frequent and exact valuations of the city property employed, for only on the basis of such valuations can statistics be compiled which will have any great value for purposes of comparison.

Value of properties of public service enterprises.—The reported value of properties held by public service enterprises increased during 1911 from $1,144,007,040 to $1,226,315,857, or 7 per cent. Of the total value of public service enterprises, 68.7 per cent represents the value of water-supply systems, 10.5 per cent the value of docks, wharves, and landings, and 20.8 per cent the value of all other enterprises. Thirty-nine and one-tenth 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 $21,342,905. 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., Lansing, Mich., Pasadena, Cal., Jamestown, N. Y., and Joplin, Mo. Gas-supply systems were reported by Richmond, Va., Duluth, Minn., Holyoke, Mass., Wheeling, W. Va., and Hamilton, Ohio. Hol-

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yoke, 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 $850,016, and that for gas lighting was $625,533. The corresponding figures for Hamilton were $252,223 and $193,002.

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

City number.	Table LIII CITY AND ENTERPRISE	Value.
	Grand total	$193,580,800
	Rapid-transit subways	95,028,235
1	New York, N. Y.	75,380,335
5	Boston, Mass.	19,647,900
	Toll bridges	86,814,611
1	New York, N. Y.	86,545,404
102	Covington, Ky.	38,000
188	La Crosse, Wis.	185,207
189	Newport, Ky.	46,000
	Public halls	4,229,656
8	Pittsburgh, Pa.	1,334,039
10	Buffalo, N. Y.	367,000
13	Cincinnati, Ohio	212,500
25	Rochester, N. Y.	97,433
26	Denver, Colo.	672,000
28	St. Paul, Minn.	425,000
39	Richmond, Va.	37,000
68	Houston, Tex.	344,657
86	Peoria, Ill.	70,650
101	Wichita, Kans.	210,000
108	Canton, Ohio	200,000
109	Saginaw, Mich.	102,772
119	Chattanooga, Tenn.	55,700
182	Muskogee, Okla.	100,000
	Subways for pipes and wires	2,572,758
7	Baltimore, Md.	2,303,824
74	Utica, N. Y.	54,495
85	Erie, Pa.	25,650
123	New Britain, Conn.	35,593
150	New Castle, Pa.	90,000
161	Auburn, N. Y.	63,191
	Street railways	695,073
11	San Francisco, Cal.	185,073
16	New Orleans, La.	510,000
	Ferries	635,200
5	Boston, Mass.	610,200
165	Portsmouth, Va.	25,000
	Miscellaneous	3,605,267
16	New Orleans, La.: Sugar sheds	200,000
26	Denver, Colo.: Irrigation works	250,000
27	Portland, Oreg.: Towage equipment	211,322
96	Charleston, S. C.: Public land	365,385
	Powder magazine	7,050
139	Augusta, Ga.: Canal	2,103,960
172	Pasadena, Cal.: City farm	467,550

TABLE 28.

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

Of the 193 cities, 169 reported for sewer and drainage systems an aggregate value of $440,881,449; 143 reported for street pavements, gutters, and curbings an aggregate value of $603,486,923; 95 reported for sidewalks a value of $57,313,994; 141 reported for bridges other than toll a value of $167,883,583; 55 reported for all other highway improvements a value of $48,364,572; and 19 reported for all other public improvements a value of $2,975,420.

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 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 allotted little or nothing for depreciation. This is especially the case in cities which have had a modern sewer system for only a few years. For such cities the value shown is perhaps greater than the actual value, but the difference is not great enough to affect seriously the comparability of the figures. Chicago reported a greater valuation for its sewer and drainage system than any other city, but the figures included the valuation of a drainage canal valued at $35,175,846. The sewer system of Atlantic City, N. J., is owned by a private corporation, and hence its value is not reported here.

The valuation 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 valuation 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, however, other highway improvements which are entitled to be listed in a complete inventory. Nearly every city has in years

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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 and Spokane, Wash., Lincoln, Nebr., Cleveland, Ohio, 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 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 28 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 Rochester, N. Y., and Akron, Ohio, the valuation of retaining walls; and for other cities, valuations of levees, unproductive wharves and landings, and street lamps and standards.

TABLE 29.

Gross and net indebtedness of cities.—Table 29 has been arranged to show both the gross and net indebtedness of the cities covered by this report at the close of the fiscal year 1911. The terms *gross indebtedness* and *gross debt* are here used as designations of the aggregate of all the outstanding debt obligations, and the terms *net indebtedness* and *net debt* are used as the designations of the gross funded and floating debt, less the assets of sinking funds accumulated for their amortization.

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

Indebtedness classified by the governmental unit by which incurred.—In Table 29 the gross debt of the several cities and groups of cities is first classified according to the division of the city's government by which the indebtedness was incurred. The net debt of the Massachusetts cities, such as that shown in Table LIV, is not included in either of the three columns provided for the classifications here considered. The debt last referred to properly belongs to a fourth division of debts, those incurred by the state for the municipality. Of the governmental indebtedness of the 193 cities, exclusive of the Massachusetts cities to the commonwealth, 94.1 per cent was incurred by the city corporations; 2.6 per cent by the independent school districts, and 3.3 per cent by the other divisions of the city governments, including for certain cities of Groups I and II that portion of the debts of the counties in which the cities were located, represented by the percentage of the assessed valuation of the property located in the county that was reported for the territory under the authority of the city corporation. The amounts reported in the column headed "Other governmental units of city" were as follows: County government, $9,476,215 in Chicago, Ill., and the total amount reported in the specified column for Cleveland, Ohio, Pittsburgh, Pa., Detroit, Mich., Buffalo, N. Y., Milwaukee, Wis., Cincinnati, Ohio, Newark, N. J., Los Angeles, Cal., and Minneapolis, Minn.; park and driveway districts, $12,376,150 in Chicago, Ill., and the total amount reported in the specified column for Tacoma, Wash., East St. Louis, Peoria, Springfield, and Rockford, Ill.; sanitary district, $20,392,046 in Chicago, Ill., and the total amount reported in the specified column for Oakland, Cal.; poor districts, total amount reported in the specified column for Philadelphia, Pa.; port of Portland, total amount reported in the specified column for Portland, Oreg.; bridge district, $360,000 in Portland, Me.; water district, $5,029,635 in Portland, Me.; and county supervisors' fund, total amount reported in specified column for Rochester, Syracuse, and Troy, N. Y.

If the special indebtedness of Massachusetts cities to the commonwealth were included in the aggregate of Table 29, the percentage of the aggregate that was incurred by the city corporation would be 92.4; that by

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independent school districts, 2.5; that by the state for city corporations, 1.8; and that by other governmental units, 3.3.

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

Indebtedness classified as funded.—Under the title "Funded or fixed" are tabulated those debts evidenced by formal instruments which have a number of years to run, and for the amortization of which no assets other than those of sinking funds have as yet been specifically authorized or appropriated. This class of debts includes bonds, corporation stocks, certificates, and other long-term debt obligations receiving various local designations. If included in Table 29, the special debts of Massachusetts cities shown in Table LV would have been tabulated in the column headed "Funded or fixed."

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

Table LIV

KIND OF DEBT OBLIGATION.	FLOATING DEBT OBLIGATIONS.	
	Number of cities reporting.	Amount reported.
Total	.....	$14,889,120
Judgments	19	6,119,203
Special revenue bonds	1	5,970,165
Special obligations to public trust funds	14	935,162
Time warrants	4	731,959
Interest-bearing warrants due on call	1	442,357
Contract	2	400,378
Special notes	3	195,095
Balance on land purchase	2	28,000
Script (not described)	1	5,271
Not reported	2	11,530

Special debt obligations to public trust funds.—Among the debt obligations included in Table LIV as "Floating," the kind that ranked third in amount outstanding was that designated "Special obligations to public trust funds." Such obligations arise when cities receive the money for public trust purposes and convert the same to general uses. These debt obligations were reported in 1911 by 14 cities in amounts shown by the following statement:

City number.	CITY.	Amount.	City number.	CITY.	Amount.
39	Richmond, Va.	$3,900	52	Hartford, Conn.	$23,481
42	Fall River, Mass.	141,168	61	Lawrence, Mass.	104,165
44	Grand Rapids, Mich.	2,000	94	Portland, Me.	336,562
46	Nashville, Tenn.	3,700	121	York, Pa.	7,846
47	Lowell, Mass.	36,200	141	Newton, Mass.	3,500
48	Cambridge, Mass.	25,000	146	Fitchburg, Mass.	60,749
50	New Bedford, Mass.	143,635	163	Taunton, Mass.	43,056

Indebtedness of Massachusetts cities to the state.—Table 29 gives the floating debt as above defined of all the 193 cities covered by this report, with the exception of the cities of Massachusetts.

Table LV

City number.	CITY.	NET INDEBTEDNESS TO THE STATE, APRIL 1, 1911, ON ACCOUNT OF—							
		All metropolitan systems.	Metropolitan sewer systems.		Metropolitan park system.				Metropolitan water system.
			North system.	South system.	Parks.	Boulevards.	Nantasket Beach.	Charles River Basin.	
	Total	$51,018,138	$3,846,423	$5,203,868	$5,642,647	$1,484,850	$443,705	$3,716,567	$30,680,073
5	Boston	38,660,951	827,753	595,504	4,135,494	989,701	335,550	2,651,127	26,125,822
48	Cambridge	2,509,656	1,241,894	.....	366,170	109,641	26,659	765,292	.....
60	Lynn	385,885	.....	.....	253,666	51,140	17,310	63,769	.....
72	Somerville	2,712,633	711,771	.....	222,740	60,529	15,283	56,295	1,646,145
122	Malden	1,367,238	489,873	.....	146,729	54,522	10,518	38,742	626,854
141	Newton	1,635,004	.....	1,166,596	233,667	53,655	18,889	69,560	92,637
164	Everett	1,152,553	297,631	.....	94,017	45,036	6,358	23,523	685,988
167	Quincy	1,445,623	.....	441,768	101,577	90,568	7,152	26,329	778,209
184	Chelsea	1,148,565	277,506	.....	83,587	30,168	5,956	21,930	724,418

The table does not include for the cities mentioned their debts to the commonwealth, although it includes all other debts. The funded debts of the Massachusetts cities to the state are two kinds, (1) those reported by the city's obligations to the state to reimburse it for the advances made for the city's portion of the expense of abolishing railroad grade crossings, and (2) those represented by the obligations imposed on the cities by the state laws for reimbursing the state for the apportionment to the several cities of the costs of installing the metropolitan sewer, park, and water systems, including the improvement of the Charles River Basin. These are municipal improvements which have been acquired and completed under the direction and supervision of the state authorities in the interest of the city of Boston and the adjoining municipalities. Tables LV

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and LVI, present statements obtained from the state auditor, showing the net amount of the debts of the nine cities having a population of over 30,000 within the Massachusetts metropolitan area, as of April 1, 1911 and 1912. The net decreases in the indebtedness of the nine cities concerned during the year was $1,166,476. The net payments to the state as sinking fund assessments during the fiscal year 1911, which for most of the cities approximated the calendar year, were given in Table XLIX as $818,840; the new debts incurred aggregated $260,000; and the sinking fund earnings were $590,351. Allowing for the great differences in the fiscal years for which the figures are compiled, it is seen that there was a net reduction during the year 1911 of not far from $500,000 not shown by the payments of this report.

Table LVI

City number.	City.	Net indebtedness to the state, April 1, 1912, on account of—							
		All metropolitan systems.	Metropolitan sewer systems.		Metropolitan park system.				Metropolitan water system.
			North system.	South system.	Parks.	Boulevards.	Nantasket Beach.	Charles River Basin.	
	Total	$49,851,662	$3,774,002	$5,140,997	$5,493,548	$1,442,520	$432,656	$3,574,833	$29,993,106
5	Boston	37,800,702	812,167	3,552,065	4,026,220	961,487	327,194	2,550,281	25,571,288
48	Cambridge	2,448,295	1,218,509	.....	356,495	106,616	25,995	740,780	.....
60	Lynn	373,814	.....	.....	246,963	49,682	16,879	60,290	.....
72	Somerville	2,600,627	698,370	.....	216,854	58,677	14,902	53,223	1,558,601
122	Malden	1,348,801	480,649	.....	142,852	52,967	10,257	36,628	625,448
141	Newton	1,605,536	.....	1,152,501	227,493	52,126	18,418	65,765	89,533
164	Everett	1,131,243	292,026	.....	91,532	43,752	6,229	22,240	675,464
167	Quincy	1,433,671	.....	436,431	93,892	88,005	6,974	24,893	773,476
184	Chelsea	1,108,673	272,281	.....	86,247	29,303	5,608	20,733	694,296

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

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

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

Outstanding warrants were reported by three-fourths of the 193 cities covered by the present report, including 5 of the 8 cities in Group I, 9 of the 10 cities in Group II, 26 of the 35 cities in Group III, 39 of the 56 cities in Group IV, and 54 of the 86 cities in Group V. In some cities warrants are issued only when personally called for, and are thus for the most part immediately presented for redemption; in others, the treasurer's books are kept open for some days or weeks after the close of the fiscal year, so as to charge to each year all payments of the costs of that year; in others, the treasurer sets aside cash in "suspense accounts" for the redempton of unpaid warrants, which may thus be treated as "paid" in the appropriation account. In several cities the outstanding warrants are of two classes, (1) unclaimed audits, for which warrants have not been issued by the auditor because not yet called for, and (2) unpaid vouchers, where the warrants have been duly issued but not yet redeemed.

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

Indebtedness classified by creditor.—Under this general heading the total gross debt included in Table 29 is separated into two classes, that which was owing (1) to the public and (2) to city funds with investments, including the sinking, investment, and public trust funds for municipal uses. In the column headed "City funds with investments" is included the par value of all city securities held by sinking and investment funds and public trust funds for municipal uses, while in the column headed "The public" is included the par value of all other city debt obligations outstanding, including the municipal liabilities by reason of public trusts for nonmunicipal uses and private trusts. Of the total debt, $467,689,383, or 17.6 per cent, was held by the three classes of funds mentioned. In some cities more than one-third of the total debt outstanding was held by these funds, the largest portion being held, as a rule, by the sinking funds. If the special debt of Massachusetts cities to the state were included with the total of debts to the public, the percentage due the

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public would be 82.7, and that due the city funds would be 17.3.

Indebtedness classified by purpose for which incurred.—A third classification of Table 29 segregates debt obligations of cities into debts incurred for (1) the purposes of general departments and municipal service enterprises and (2) the purposes of public service enterprises and investments. Of the total debt recorded in the table 70.3 per cent was incurred for general purposes and 29.7 per cent for public service enterprises and investments. If the special debt of Massachusetts cities were included in the total, the foregoing percentages would be 69.4 and 30.6, respectively. The revenues derived by most cities from public service enterprises and investments are sufficient to meet the interest accruing on the second class of debts. Those debts, as a rule, do not rest as burdens upon the general taxpayers, as they are not met from their contributions, but, like special assessment loans, are paid from revenues derived from those specially benefited. The special assessment loans constituted 5.2 per cent of the total indebtedness reported; hence the total burden of debt that rests upon special classes of citizens is 34.9 per cent of the total, while that which is to be paid by taxation of the general body of citizens without regard to special benefits received is 65.1 per cent of the total.

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

Per capita gross indebtedness incurred for specified purposes.—Table 29 shows separately the per capita gross indebtedness incurred for general purposes and that incurred for public service enterprises and investments, as well as the per capita of all gross indebtedness. The following statement shows the highest and lowest per capita of gross debt incurred for all purposes:

GROUP.	Highest city.	Amount.	Lowest city.	Amount.
I	New York, N. Y	$222.63	St. Louis, Mo	$41.02
II	Cincinnati, Ohio	170.71	Detroit, Mich	29.75
III	Seattle, Wash	130.59	Bridgeport, Conn	20.26
IV	Portland, Me	146.19	Terre Haute, Ind	14.57
V	Atlantic City, N. J	162.60	Springfield, Mo	1.66

Total and per capita net indebtedness at close of year.—The most significant figures in Table 29 under the general heading "Net debt at close of year" are those showing the per capita net indebtedness. A comparison of these figures 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 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. Six cities showed net per capita indebtedness of less than $10. The cities of the five groups with the highest and the lowest per capita of net indebtedness were as follows:

GROUP.	Highest city.	Amount.	Lowest city.	Amount.
I	New York, N. Y	$147.12	Chicago, Ill	$29.92
II	Cincinnati, Ohio	137.57	Los Angeles, Cal	24.12
III	Jersey City, N. J	75.04	Denver, Colo	4.73
IV	Portland, Me	133.72	Peoria, Ill	9.27
V	Galveston, Tex	114.84	Springfield, Mo	1.26

The per capita of the special indebtedness of the Massachusetts cities to the state, of which mention has been made, was for the several cities of that state as follows:

CITY.	Amount.	CITY.	Amount.
Boston	$56.12	Newton	$40.34
Cambridge	23.53	Everett	32.36
Lynn	4.18	Quincy	43.42
Somerville	34.26	Chelsea	36.72
Malden	29.75		

In comparing the per capita indebtedness of cities, one with another, the foregoing amounts should be added to those shown in Table 29 for the several cities.

Increase in net indebtedness during year.—The last column of Table 29 shows the increase or decrease during the fiscal year 1911 in the net debt of the 193 cities covered by this report. Of these cities 123 show increases in their net debt amounting in the aggregate to $155,757,242, and 67 cities show decreases aggregating $7,690,010.

TABLE 30.

Funded and special assessment indebtedness, classified by purpose for which incurred.—Table 30 presents a summary of those portions of the total city indebtedness defined in the text description of Table 29 as "funded debt" and "special assessment bonds and certificates," classified according to the reported purpose for which they were incurred.

The classes of debt obligations by purpose for which issued that are most accurately shown are those for the water-supply and lighting systems. The debt in-

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curred for other public service enterprises is not so fully exhibited, and this is also true of the debt incurred for municipal service enterprises. Of the debt incurred for general purposes the segregation is thoroughly made for but few cities, as is shown by the fact that the amount tabulated as incurred for "combined or unreported purposes" forms 13.6 per cent of the total. Debt tabulated as for funding purposes is in much the same category as that tabulated for combined or unreported purposes, though it is possible that some of that incurred 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 only when such tabulation was impossible have they been tabulated as for "combined or unreported purposes." Issues of bonds described as "refunding" have been classified according to the purposes for which the debt they replaced was incurred, whenever these purposes could be discovered without too extended a search of the earlier records, and the amount tabulated under this heading in Table 30, representing 3.6 per cent of the grand total of funded and special assessment debt, includes only what could not be so classified. This amount is $12,218,820 greater than the corresponding amount shown in Table 21 of the report for 1910.

The designation "funding" is applied to bonds issued to meet unpaid claims and judgments and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly be classified as issued for refunding. The debt obligations reported as issued for funding purposes amounted in all to 8.1 per cent of the grand total and was $18,383,529 more than the amount reported under that designation for 1910.

In Table LVII 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, and in Table LVIII a similar classification is presented of the indebtedness incurred for public service enterprises and investments that is included in Table 30 in the column headed "All other."

Table LVII

PURPOSE FOR WHICH INCURRED.	OUTSTANDING INDEBTEDNESS INCURRED FOR MISCELLANEOUS PURPOSES.	
	Number of cities reporting.	Amounts reported.
Total	.....	$63,379,530
Aid to railroads	30	17,341,477
Expositions	2	7,559,000
Armories and military equipment	14	6,532,826
Public buildings and grounds	7	5,029,638
Street cleaning	6	3,693,152
Bathhouses and public comfort stations	19	4,538,383
Health department expenditures	4	3,064,000
Refuse disposal plants	24	3,013,626
Hospitals	21	1,509,829
Playgrounds	15	1,130,812
Protection from flood	14	1,725,438
Expenditures for sanitation	12	1,982,779
War expenditures	3	733,500
Monuments	3	644,822
Reclamation of land	2	515,875
Air line	1	450,000
Crematory	9	416,200
Canals and river and harbor improvements	6	1,351,180
Voting machines and election booths	12	356,815
Public halls	3	336,750
Memorial building	1	212,500
Sundry departmental expenses	5	339,379
Sundry general expenses	34	583,924
Ferry	1	115,000
Interest	3	94,050
Refunding irrigation bonds	1	73,575
Market	1	5,000

Table LVIII

City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness incurred for specified miscellaneous public service enterprises.
	Total	$326,574,392
1	New York, N. Y.	269,415,461
	Docks and ferries	109,415,763
	Toll bridges	82,155,746
	Rapid transit	74,457,337
	Markets	3,386,615
3	Philadelphia, Pa.:	
	Convention hall	1,500,000
5	Boston, Mass.	18,896,700
	Rapid transit	9,409,000
	Subway	8,989,700
	Ferries	498,000
6	Cleveland, Ohio	635,000
	Market	460,000
	Cemetery	175,000
7	Baltimore, Md.	9,320,000
	Docks and wharves	6,265,000
	Conduits	3,055,000
8	Pittsburgh, Pa.	914,720
	Memorial hall	914,620
	Market	100
10	Buffalo, N. Y.:	
	Market	$80,000
13	Cincinnati, Ohio	18,554,100
	Southern Railway	18,259,000
	Purchase of leaseholds	219,100
	Market house	56,000
	Municipal lodging house	20,000
14	Newark, N. J.:	
	Docks	100,000
15	Los Angeles, Cal.:	
	Wharf	32,375
16	New Orleans, La.:	
	Public Belt Railroad	203,020
19	Jersey City, N. J.:	
	Docks	127,600
20	Seattle, Wash.:	
	Market	10,000
21	Kansas City, Mo.:	
	Market	300,000
22	Indianapolis, Ind.:	
	Market	5,000
24	Louisville, Ky.:	
	Wharves	1,000

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Table LVIII—Continued.

City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness incurred for specified miscellaneous public service enterprises.
25	Rochester, N. Y.	$244,000
	Market	144,000
	Convention hall	100,000
26	Denver, Colo.:	
	Auditorium	266,000
27	Portland, Oreg.	860,000
	Docks	450,000
	River improvement	410,000
28	St. Paul, Minn.:	
	Auditorium	200,000
29	Columbus, Ohio:	
	Market	25,000
30	Toledo, Ohio:	
	Market	180,000
32	Oakland, Cal.:	
	Wharves	1,150,500
34	Birmingham, Ala.:	
	Cemetery	29,000
37	Memphis, Tenn.:	
	Market house	60,000
42	Fall River, Mass.:	
	Cemetery	3,000
43	Dayton, Ohio:	
	Market house	35,000
44	Grand Rapids, Mich.:	
	Market	75,000
46	Nashville, Tenn.:	
	Hay market	50,000
50	New Bedford, Mass.:	
	Wharf	108,553
58	Camden, N. J.:	
	Docks and wharves	104,000
62	Tacoma, Wash.:	
	Wharf and dock	405,000
63	Des Moines, Iowa:	
	Cemeteries	3,000
66	Yonkers, N. Y.:	
	Dock	1,200
67	Youngstown, Ohio:	
	Market house	45,000
68	Houston, Tex.	299,000
	Market and market house	149,000
	Wharf and ship construction	150,000
69	Norfolk, Va.	198,000
	Market-house site	145,000
	Cemetery	53,000
73	St. Joseph, Mo.:	
	Market improvement	25,000
74	Utica, N. Y.:	
	Subways	36,000
75	Troy, N. Y.	6,300
	Market	3,000
	Docks	3,300
76	Elizabeth, N. J.:	
	Docks	$56,000
79	Akron, Ohio:	
	Market house	14,500
89	Savannah, Ga.:	
	Cemetery	3,388
90	Jackson, Mich.:	
	Water and electric-light plant	[1] 35,000
107	Mobile, Ala.:	
	Wharves	128,000
108	Canton, Ohio:	
	Market and auditorium	181,800
109	Saginaw, Mich.	58,000
	Auditorium	40,000
	Market	18,000
115	Springfield, Ohio:	
	Market house	150,000
119	Chattanooga, Tenn.:	
	Wharf	45,000
123	New Britain, Conn.	41,250
	Subway for wires	38,000
	Cemetery	3,250
127	Berkeley, Cal.:	
	Wharf	90,000
136	Racine, Wis.:	
	Cemetery	19,000
139	Augusta, Ga.:	
	Canal	847,000
140	Macon, Ga.:	
	Market	16,000
144	Chester, Pa.:	
	Wharf	27,500
150	New Castle, Pa.:	
	Conduit	50,000
152	Knoxville, Tenn.:	
	Markets	15,000
161	Auburn, N. Y.:	
	Subways for pipes and wires	28,925
162	Charlotte, N. C.:	
	Market house	10,000
164	Everett, Mass.:	
	Glenwood Cemetery greenhouse	500
165	Portsmouth, Va.	25,300
	Ferry and boat construction	25,000
	Cemetery	300
188	La Crosse, Wis.:	
	Toll bridges	107,200
189	Newport, Ky.:	
	Toll bridges	37,000
191	Lorain, Ohio	29,000
	Dock improvement	19,000
	Cemetery	10,000
193	Lynchburg, Va.:	
	Market and auditorium	54,500

[1] Can not segregate.

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, $139,075,512, as shown by Table 29, no less than $73,539,147, or 52.9 per cent, can be classed only as incurred for combined or unreported purposes. It is a gratifying fact, however, that the officials of a number of important cities are taking an increased interest in this matter, and it is hoped that their example may be generally followed.

Comparison of funded debt and special assessment indebtedness with the value of municipal properties.—The classification of funded and special assessment debts according to the purpose for which they were incurred provides a basis for comparison between the amount of such debts and the value of the properties on account of which they were incurred, as

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shown by Table 27. Because of the fact that the purposes for which debt obligations were issued are often not stated clearly, it is impossible in many cases to accurately determine the ratio between the value of lands, buildings, and equipment of departments, and the debt incurred for their acquisition. The greater part of the debt incurred for the acquisition of departmental properties is included under the heading "Issued for general purposes" in Table 30, 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, $1,294,917,083, 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 $628,537,569, may be said to have been incurred for public improvements. The other part, amounting to $666,379,514, or 51.4 per cent of the total, may be considered as having been incurred for the properties of departments. To this should be added a portion of the funded debt classified as incurred for combined or unreported purposes, and of that shown as incurred for refunding or for funding purposes—that is, of the debt incurred for purposes not definitely reported. Assuming that the same proportion of this debt as of that incurred for specified purposes (51.4 per cent) was for the acquisition of departmental properties, the outstanding debt on account of such properties would amount to $878,959,392.

The total valuation of departmental properties in 1911, as given in Table 27, was $2,019,956,782, and the ratio of debt to valuation was therefore 43.5 per cent, as compared with 42 per cent in 1910. The foregoing percentages take no account of sinking fund assets which at the close of 1911 constituted 21.2 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 1911, 34.2 per cent. This would indicate that the revenue accumulations of the cities—that is, the interests of the cities in their permanent properties as proprietors—were equal to 65.8 per cent of the value of those properties. This percentage is materially larger than those given on page 51, showing the proportion of revenue receipts expended directly or indirectly by 146 cities during the 10 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 obsolescense. 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 tabular statement on page 100.)

The ratio between the debt incurred for water-supply systems and the total valuation of such systems is of special interest. The valuation of the water-supply systems reported for 1911, as shown in Table 27, was $842,719,125. For these properties Table 30 shows a debt of $451,543,972, or 53.6 per cent of the valuation, as compared with 49.4 per cent in 1910 and 46.7 per cent in 1909. In twelve cities the debt incurred for the water-supply system was in excess of its reported valuation.

Table 31.

Funded and special assessment indebtedness, classified by year of maturity.—Table 31 shows the debt obligations for which statistics are given in Table 30, classified according to year of maturity for the 20 years next following 1911. For $1,151,731,400, or 46 per cent of the total, the year of maturity is later than 1931; and for $117,729,860, or 4.7 per cent, it was not ascertained. Of this latter amount, $2,675,560 represents the principal of "premium bonds" in New Orleans, for which the amount to mature each year is determined by lot, while a considerable part consists of serial bonds for which the amounts maturing each year were not specified.

Table 32.

Interest-bearing debt, classified by rate of interest.—The debt for which statistics are presented in Table 32 comprises the funded and special assessment debts which are shown in the two tables immediately preceding, together with the outstanding revenue loans and floating debt; it is the sum of the indebtedness shown in the first four columns under the heading "Classified by character of outstanding debt obligations," in Table 29. The larger part of the current debt shown in the columns headed "Warrants" and "Obligations on trust account," in Table 29, is debt bearing no interest. For $65,928,885, or 2.1 per cent of the total amount shown in Table 32, the rates were not reported. The amounts included under the heading "Other reported rates," arranged according to rate, are given in Table LIX.

The debt reported as bearing no interest consisted of bonds or other obligations due but not presented for redemption.

The total interest-bearing debt for which the rates were reported was $2,543,554,657. In addition to this amount Table 32 shows $65,928,885 for which the rates were not reported

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Table LIX — RATE PER CENT.	OUTSTANDING DEBTS WITH EXCEPTIONAL RATES OF INTEREST. Number of cities reporting.	Amounts reported.
Total		$222,957,357
10.00	1	4,000
8.00	5	1,834,778
5.50	6	602,040
5.40	2	14,600
5.25	1	22,652
4.90	1	25,000
4.875	1	737
4.85	1	33,400
4.75	4	195,777
4.45	1	11,000
4.40	2	52,000
4.375	3	313,050
4.37	1	10,000
4.25	25	127,406,497
4.20	1	375,000
4.15	1	200,000
4.125	3	276,850
4.10	2	1,406,800
3.95	1	55,000
3.91	1	50,000
3.90	3	275,300
3.875	4	409,368
3.83	1	50,000
3.75	10	6,445,122
3.69	2	400,000
3.63	1	116,639
3.625	2	195,864
3.62	1	40,000
3.60	1	334,500
3.59	1	35,000
3.58	1	25,000
3.56	1	250,000
3.55	3	262,000
3.54	1	100,000
3.53	1	100,000
3.45	1	100,000
3.40	1	275,000
3.375	1	35,714
3.37	1	200,000
3.35	3	254,000
3½	1	25,000
3.33	1	65,000
3.3	1	8,699,000
3.25	13	12,652,890
3.125	1	1,000
3.10	1	37,900
2.50	3	10,692,750
2.00	3	2,723,695
0.25	1	300,000
3 to 4½	1	23,795,578
4 to 4½	1	50,000
4 to 5	1	950,000
4 and 5	1	5,000
5 and 6	1	464,620
6 to 8	1	11,841,800
Past due	38	771,067
None	33	6,657,549
Net earnings	1	429,820
Called in	1	2,000

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

The interest charge for the $2,543,554,657 of outstanding debt obligations for which data were secured as shown in Table 32 was $102,248,502. The average nominal rate was therefore 4.02 per cent. The following table sets forth the corresponding average rate of all cities combined, and for each group of cities, at the close of the years 1909, 1908, 1907, 1906, and 1905. In considering these rates the fact should be kept in mind that the great majority of cities are forbidden by statute to issue their debt obligations at a discount, and hence the nominal rates given for 1911 and the averages given in the exhibit for the other years are somewhat larger than the actual average net rate paid. The difference between the nominal and actual rate can not, however, differ greatly from year to year, and can not therefore affect the conclusions to be drawn from comparison of the averages shown.

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

Table LX — YEAR.	All cities combined.	Groups 1 and 2.	Group 3.	Group 4.	Group 5.
1911	4.02	3.91	4.29	4.36	4.40
1909	3.92	3.77	4.28	4.34	4.52
1908	3.92	3.79	4.21	4.28	4.43
1907	3.89	3.75	4.11	4.26	4.45
1906	3.85	3.68	4.21	4.25	4.41
1905	3.68	3.68	4.17	4.32	4.36

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

Table 33.

Par value of debt obligations issued and redeemed during the year.—In Table 21, under the heading "Bonds, notes, warrants, and judgments," are shown the receipts from the issue of city bonds, notes, and warrants, including accounting receipts for judgments recorded against the city by the various divisions of the city government, and the payments by those divisions for the redemption or cancellation of such obligations, including the payments by Massachusetts cities to the state for the reduction of their indebtedness to the commonwealth on account of the metropolitan district loans, and for the repayment of the state advances on account of the abolition of grade crossings, as explained on pages 104 and 105, and shown in Tables XLI, XLVII, XLVIII, LIV, and LV. In Table 33 is shown the par value of the principal classes of these obligations issued or entered of record during 1911. In the issuing of so-called notes or

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warrants the cities seldom or never secure any premium or are compelled to allow any discount other than interest paid in advance, which is sometimes spoken of as a discount. In the redemption of the same class of obligations no discounts are secured and no premiums paid. It is otherwise with the issue and redemption of funded or long-term debt obligations. They are seldom issued at par; and if purchased before maturity for cancellation they are seldom purchased at par. The great majority of American cities, however, issue debt obligations only when they can be disposed of at or above par. Owing to this fact, the total receipts from the issue of funded debt obligations generally exceed the par value; and thus the receipts shown in the column headed "Bonds, notes, warrants, and judgments" in Table 21 exceed the par value of those obligations as recorded in Table 33. The amount of the excess for the 193 cities in 1911 was $827,512. Only 16 cities reported receipts from the issue of debt obligations less in amount than the par value of their obligations issued. With an advance in the average rates of interest on city debt obligations during the last few years, it is found in 1911 that more cities in redeeming their debt obligations before maturity were able to secure a discount than were compelled to pay a premium on the same. The foregoing statement takes account of the special payment by Massachusetts cities to the state for the redemption of debt. The debts thus amortized are not shown in Table 33, and hence on its face Table 33 seems to indicate a conclusion opposite to that stated above. The amount of these exceptional payments by Massachusetts cities for the redemption of their metropolitan district debts to the state as given in Table XLIX was $818,840. The actual reduction in the city debts to the state during the year was somewhat greater, since the cities affected were given credit for debt reductions equal to their share in the earnings of the sinking fund accumulated for the amortization of the metropolitan district loans, and also for certain payments on account of advances for the abolition of grade crossings.

As shown in Table 33, the par value of debt obligations issued during the year exceeded the par value of those redeemed by $187,553,903; and the nominal debt of the cities covered by the report was therefore increased by that amount, less the reduction of the debt of Massachusetts cities due to the payments to the state and the earnings of the sinking funds for the metropolitan district loans.

Table 34.

Assessed valuation of property.—The valuation given in Table 34 are those of property which is subject to taxation for the purposes of the divisions of the governments of the cities covered by this report. In certain states—notably Pennsylvania—these differ somewhat from the valuations on which state and county taxes are levied. This difference results largely from the fact that certain classes of property, especially that of corporations, are in these states subject to state taxation only, so that the valuation of such property does not appear in the report of property taxed for city purposes. In some instances the assessed valuation of an independent division of the government of a city such as a school or park district, or of counties in the case of ten cities of Groups I and II, differs from that of the city corporation. These differences are due to (1) differences in the areas of the city corporation and of the independent division; for example, all of the ten counties above referred to, the school districts of most Ohio cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside of the city limits, while a few school districts include only a portion of the territory within the cities; (2) different bases of assessment, as in Dubuque, Iowa, where the city makes its own assessment of property, while the school district uses a totally different assessment made by the county for the same property; or (3) differences in the classes of property subject to taxation, as in St. Louis, Mo., where the school district receives taxes upon certain corporation franchises which are not subject to taxation for general city purposes.

In examining the figures of Table 34 relating to assessed valuations it should be noted that those on a line for the name of a city represent the assessed valuation of (1) the property within the territory included in the jurisdiction of the city corporation and (2) the property subject to taxation for the maintenance of that corporation. The figures on a line for one of the divisions of the governments of the cities represent, except in the cases indicated by footnotes, the assessed valuation of all the property subject to taxation for the maintenance of such division, as appraised at the assessment made for the purposes of such division, whether it is the same as or different from that made for city corporation purposes. When the assessed valuation thus shown for any division is established by an assessment other than that for city corporation purposes, that fact is indicated by a percentage for that division in the column headed "Reported basis of assessment in practice (per cent of estimated true value)" different from that for the city corporation.

The table gives separately, for the city corporation and for each independent taxing division, the valuation of all property in the division subject to the general property tax and of that subject to special property taxes. (Definitions of the general property tax and special property taxes are given in the introductory text on page 32.)

The classification of property belonging to railroads, telegraph companies, and a number of similar corporations, varies in the different states; in some states such properties are classified as real, in some as personal, in others as both real and personal, and in still others are given a separate classification. Where such property is given a separate classification and is

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taxed for city purposes, the valuation given it is shown in the table under the heading "Other property," under which heading are also tabulated those property and franchise valuations of corporations for which the details secured were insufficient for a more complete tabulation.

Reported basis of assessment in practice.—The reported basis of assessment in practice is for most cities an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. For certain of the cities of Minnesota, Washington, and Wisconsin the figures were obtained from the state tax commission and represent approximately the proportion that the assessed valuation bears to the selling value, the figures given having been determined by a critical investigation involving a comparison between the assessed 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 divisions of the city's government. In the case of cities in which property is taxed at two or more rates the figures shown in Table 34 for the city as a whole represent average rates on the basis of the assessed valuation of property within the city corporation, the specific rates of levy on the same basis for the various divisions of the government of such cities being given in Table LXI, which follows. The rates based on the reported true value are subject to all the errors in the estimates given in the column headed "Reported basis of assessment in practice (per cent of estimated true value)."

Cities with two or more tax rates.—In the majority of cities all sections and all property subject to the general property tax are taxed at the same rate. In a limited number of cities, however, this tax is levied at different rates, either in different sections or upon different classes of property. So far as the data collected were sufficiently definite to make the needed exhibit, such data have been so arranged in Table LXI, which follows, as to show for each portion or class of property in the cities last referred to that are subject to different rates, the assessed valuations of the property taxed at each rate, and the amount of taxes levied at such rates.

The rates given in Table LXI are all on the basis of assessments made for the city corporation, and thus in some cases differ from those shown in Table 34, some of which are on the basis of the city corporation assessment and some on other bases.

In like manner the tax levies shown in Table LXI differ in the case of Pasadena, Cal., Chicago, Ill., Seattle and Tacoma, Wash., New Haven, Conn., and Johnstown, Pa., from the aggregate levies shown in Table 34 for the same cities. In the case of the four cities first mentioned the figures of Table 34 include, for one or more divisions of the government of the city, levies upon property situated outside of the territorial limits of the city corporation, while those of Table LXI do not. In the cases of New Haven, Conn., and Johnstown, Pa., the differences arise from the facts to which footnotes of Table LXI call attention.

The amounts given under the general heading "Tax levies" on the lines of Table 34 for the several divisions of the city's government are, except as indicated by footnotes, amounts levied for the maintenance of those divisions within the territorial limits of the city corporation.

The amounts given in the same table on the lines opposite the names of the several cities without footnotes are those levied within the territorial limits of the city corporation for the purposes of the several divisions. In the case of other cities the amounts given on the lines mentioned include small amounts of taxes for the purposes of the divisions levied outside of the territory of the city corporation.

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Table LXI

City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuations.	Levies.	AGGREGATE TAX RATE PER $1,000 OF— Assessed value.	AGGREGATE TAX RATE PER $1,000 OF— Estimated true value.
15	Los Angeles, Cal.	$332,506,774	$8,092,570	[1] $24.33	[1] $12.17
	Old City	242,376,269	6,025,474	24.86	12.43
	Annex, 1896	42,075,780	1,040,113	24.72	12.36
	Annex, 1899	4,425,290	109,128	24.66	12.33
	Annex, 1906	10,404,505	248,259	23.86	11.93
	Colegrove and East Hollywood	13,900,875	266,341	19.16	9.58
	Hollywood, old city	6,922,145	146,473	21.16	10.58
	Hollywood, annex, 1908	71,025	1,361	19.16	9.58
	San Pedro, old city	5,091,970	107,026	21.06	10.53
	San Pedro, annex, 1906	1,375,595	27,732	20.16	10.08
	San Pedro, Terminal Island	1,923,230	36,849	19.16	9.58
	Wilmington	3,949,790	83,814	21.22	10.63
32	Oakland, Cal.	126,920,050	2,332,367	[1] 18.38	[1] 9.19
	Territory outside sanitary districts	123,306,000	2,260,318	18.33	9.16
	Golden Gate sanitary district	2,678,700	52,315	19.53	9.76
	Adeline sanitary district	712,800	13,636	19.13	9.56
	Melrose sanitary district	223,150	6,098	27.33	13.66
172	Pasadena, Cal.	45,112,005	690,863	[1] 15.31	[1] 9.20
	Old city	34,429,265	534,342	15.52	9.31
	North Pasadena	5,182,800	77,327	14.92	8.95
	East side	5,499,940	79,199	14.40	8.64
26	Denver, Colo.	134,261,510	4,195,480	[1] 31.25	[1] 15.62
	Territory outside school districts Nos. 2, 7, 17, and 21	106,579,160	3,272,280	30.70	15.35
	School district No. 2	13,757,455	442,990	32.20	16.10
	School district No. 7	2,683,875	90,247	33.70	16.85
	School district No. 17	9,421,395	326,822	34.70	17.35
	School district No. 21	1,819,625	63,141	34.70	17.35
118	Pueblo, Colo.	16,346,892	541,823	[1,3] 33.14	[1,2] 16.57
	Old cities of Pueblo and South Pueblo	13,148,720	305,687	[3] 19.30	[3] 9.65
	Annexations	3,198,172	7,889	[3] 18.70	[3] 9.35
	School district No. 1	8,573,760	102,855	[3] 12.00	[3] 6.00
	School district No. 20	7,773,132	104,937	[3] 13.50	[3] 6.75
	Park districts	13,616,296	20,425	[3] 1 50	[3] 0.75
49	Bridgeport, Conn.	89,834,601	1,515,498	[1] 16.87	[1] 16.87
	Urban property	85,683,755	1,474,013	17.20	17.20
	Farm property	4,150,846	41,485	9.99	9.99
52	Hartford, Conn.	80,428,842	[4] 1,719,258	[1,3] 21.38	[1,3] 17.10
	Urban property	79,843,667	1,382,094	[3] 17.31	[3] 13.85
	Farm property	585,175	3,511	[3] 6.00	[3] 4.80
	Nine school districts	80,791,117	333,653	[3] 4.13	[3] 3.30
36	New Haven, Conn.	131,659,763	[5] 2,140,195	[1] 16.23	[1] 16.23
	Wards 1 to 12:				
	City taxing district [7]	122,765,129	2,025,625	16.50	16.50
	Westville taxing district [8]	521,000	[9] 7,815	15.00	15.00
	Ward 13	3,066,776	[9] 42,935	14.00	14.00
	Wards 14 and 15:				
	Subject to taxes for city and borough of Fairhaven, East	1,819,478	[10] 28,202	15.50	15.50
	Subject to city taxes only	3,487,380	35,618	10.50	10.50
78	Waterbury, Conn.	66,373,078	1,016,451	15.31	12.25
	Old city	54,273,078	868,369	16.00	12.80
	City annexation	4,950,000	71,577	14.46	11.56
	School annexation	7,150,000	[11] 76,505	10.70	8.56
64	Wilmington, Del.	53,888,696	798,300	[1] 14.81	[1] 11.85
	Property taxed at full rate	52,551,360	768,270	15.00	12.00
	Property taxed at half rate	1,337,336	10,030	7.50	6.00
90	Jacksonville, Fla.	$36,343,700	$611,854	[1] $16.84	[1] $13.47
	Property inside fire limits	34,959,480	594,551	17.00	13.60
	Property outside fire limits	[9] 1,384,220	17,303	12.50	10.00
132	Tampa, Fla.	21,930,610	381,062	[1] 17.38	[1] 10.43
	Property taxed at full rate	18,022,763	324,410	18.00	10.80
	Property taxed at reduced rate	3,907,847	56,652	14.50	8.70
165	Aurora, Ill.	8,823,522	[12] 313,887	[1] 34.61	[1] 11.54
	City corporation	8,823,522	[13] 150,882		
	School district No. 129	3,376,961	[14] 57,409	[15] 34.10	[15] 11.37
	School district No. 131	5,932,368	[14] 105,596	[15] 34.90	[15] 11.63
2	Chicago, Ill.	927,747,492	44,335,204	[1] 47.79	[1] 11.95
	South Park district	549,139,027	25,754,620	46.90	11.72
	West Chicago Park district	204,030,193	10,242,316	50.20	12.55
	Lincoln Park district:				
	Lake View Town	62,295,032	3,102,293	49.80	12.41
	North Chicago Town	74,810,189	3,620,813	48.40	12.10
	Irving Park district	6,468,606	282,678	43.70	10.92
	North Shore Park district	3,727,254	168,845	45.30	11.32
	The Ridge Park district	1,268,693	60,136	47.40	11.85
	Ridge Avenue Park district	1,060,357	48,414	45.40	11.35
	Fernwood Park district	797,727	38,010	48.40	12.10
	Other Chicago territory	24,144,384	1,016,479	[16] 42.10	10.52
7	Baltimore, Md.	612,135,168	8,866,640	[1] 14.48	[1] 14.48
	Urban property	404,687,336	8,012,809	19.80	19.80
	Suburban property	12,762,187	165,908	13.00	13.00
	Farm	28,851,410	190,420	6.60	6.60
	Securities	165,834,235	497,503	3.00	3.00
18	Minneapolis, Minn.	225,849,148	5,606,697	[1] 24.83	[1] 12.41
	Property other than money and credits	198,910,208	5,539,349	27.84	13.92
	Money and credits	26,938,940	67,348	2.50	1.25
28	St. Paul, Minn.	150,696,619	2,731,939	[1] 18.13	[1] 10.88
	Urban property	107,676,803	2,295,669	21.32	12.79
	Suburban property	18,609,435	387,448	20.82	12.49
	Money and credits	24,410,381	48,822	2.00	1.20
21	Kansas City, Mo.	167,368,480	3,760,469	[1,17] 22.47	[1,17] 11.24
	Property not taxed for park purposes	107,754,000	1,346,925	[3] 12.50	[3] 6.75
	Property taxed for park purposes	59,614,480	894,217	[3] 15.00	[3] 7.50
	School district	151,932,683	1,519,327	[3] 10.00	[3] 5.00
4	St. Louis, Mo.	643,068,500	[18] 12,178,499	[1] 18.94	[1] 11.36
	Property in general	560,064,683	[18] 11,515,722	20.56	12.33
	Property of dramshops	4,304,600	34,437	8.00	4.80
	Property of merchants and manufacturers	78,520,067	628,161	8.00	4.80
	Steamboats	179,150	179	1.00	0.60
53	Albany, N. Y.	87,605,958	1,785,531	[1] 20.38	[1] 18.34
	Property inside fire limits	87,373,173	1,782,412	20.40	18.36
	Property outside fire limits	232,785	3,119	13.40	12.06
173	Amsterdam, N. Y.	12,120,525	230,846	[1] 19.05	[1] 19.05
	Property in general	11,874,550	227,754	19.18	19.18
	Farm lands	207,550	2,794	13.46	13.46
	Real property of pensioners	38,425	298	7.75	7.75
161	Auburn, N. Y.	21,247,813	333,302	[1] 15.69	[1] 12.55
	Property in general	21,108,240	332,312	15.74	12.59
	Real property of pensioners	139,573	990	7.09	5.67

[1] Average rate for all levies in city.
[2] The data are wanting for showing the exact rate for all purposes for any specified part of the city. It varied from $30.70 per $1,000 of assessed valuation to $34.30, the average being above its mean, or $33.14.
[3] Rate for special levy for district named in stub.
[4] Includes a small amount levied outside of city for school purposes.
[5] The data are wanting for showing the exact school rate or the aggregate city and school rate in any one of the nine school districts. The actual school rate varied from $2 to $7, and hence the aggregate city and school rate for $1,000 of assessed valuation varied in the case of urban property from $19.31 to $24.31 and on farm property from $8 to $13.
[6] Includes state levy of $22,098.
[7] All of wards 1 to 12 with exception of part of tenth ward.
[8] Part of tenth ward included with ward 13—Westville school district.
[9] Includes city, and Westville school district levies.
[10] Includes city and Fairhaven East Borough levies.
[11] Includes school district and city levies.
[12] Includes levy for city corporation and school district.
[13] Includes levy for city corporation purposes only at $17.10.
[14] Levy for school district.
[15] Rate in specified school districts for city and school purposes.
[16] Average rate for city, school, county, and sanitary districts.
[17] The data are wanting for showing the exact rate for all purposes for any specified part of the city. The rate for city, school, and park purposes varied from $22.50 to $25 within the school district, and outside the school district and within the city corporation the aggregate tax rate varied from $12.50 to $15, plus the unknown rate for school purposes.
[18] Includes levy on $5,464,010 valuation of certain corporation franchises taxed for school purposes but exempt from taxes for city corporation.

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Table LXI—Continued.

City number	City, and parts of city or classes of property.	Assessed valuations.	Levies.	Aggregate tax rate per $1,000 of—: Assessed value.	Aggregate tax rate per $1,000 of—: Estimated true value.
149	Elmira, N. Y.	$21,267,862	[1] $443,941	[2] $20.87	[2] $18.82
	Property in general	21,055,197	[1] 442,401	21.01	17.02
	Real property of pensioners	212,665	1,540	7.24	5.86
175	Jamestown, N. Y.	13,799,425	[3] 320,765	[2] 23.24	[2] 16.27
	Property in general	13,703,540	[3] 320,609	23.40	16.38
	Real property of pensioners	95,885	156	1.63	1.14
1	New York, N. Y.	8,216,763,287	142,240,655	[1] 17.31	[2] 17.31
	County of New York	5,937,880,465	102,276,798	17.23	17.23
	County of Kings	1,745,026,899	30,625,222	17.55	17.55
	County of Queens	451,909,227	7,849,663	17.37	17.37
	County of Richmond	81,946,696	1,488,972	18.17	18.17
25	Rochester, N. Y.	175,511,832	[4] 3,470,405	[2] 19.77	[2] 15.81
	Property in general	175,074,132	[4] 3,467,107	19.80	15.84
	Real property of pensioners	437,700	3,298	7.53	6.02
77	Schenectady, N. Y.	50,224,854	1,048,614	[2] 20.88	[2] 17.12
	Property inside hydrant limits	45,508,514	960,230	21.10	17.30
	Property outside hydrant limits, inside lighting district	4,619,715	87,230	19.10	15.66
	Property outside hydrant limits, outside lighting district	40,650	724	18.00	14.76
	Real property of pensioners	55,975	430	7.68	6.30
75	Troy, N. Y.	58,486,266	1,159,941	[2] 19.83	[2] 19.43
	Old Troy	49,757,408	968,488	19.46	19.27
	Lansingburgh	7,880,421	[5] 176,414	22.34	21.69
	North Greenbush and St. Marys	639,037	11,146	17.44	17.09
	Sycaway	209,400	3,893	18.59	18.22
85	Erie, Pa.	25,321,493	582,301	[2,6] 23.00	[2,6] 11.50
	Territory other than in Boulevard Park addition	25,218,180	580,180	23.00	11.50
	Boulevard Park addition	103,313	2,121	20.53	10.27
100	Johnstown, Pa.	[7] 18,929,055	430,951	[6] 22.76	[6] 11.38
	Territory outside old Coopersdale school district	[6] 18,701,906	427,550	[6] 22.86	[6] 11.43
	Old Coopersdale school district	[6] 227,149	3,401	[6] 15.12	[6] 7.56
3	Philadelphia, Pa.	1,547,603,593	22,830,437	[2,9] 14.76	[2,9] 14.76
	Urban property subject to highest rate	1,347,277,959	[10] 20,209,170	[10] 15.00	[10] 15.00
	Urban property subject to lowest rate	96,982,488	[10] 1,406,246	[10] 14.50	[10] 14.50
	Suburban property subject to highest rate	27,203,942	[10] 317,379	[10] 11.67	[10] 11.67
	Suburban property subject to lowest rate	52,655,080	[10] 596,757	[10] 11.33	[10] 11.33
	Farm property subject to highest rate	9,849,676	[10] 98,497	[10] 10.00	[10] 10.00
	Farm property subject to lowest rate	13,634,448	[10] 132,936	[10] 9.75	[10] 9.75
	Property subject to additional levies for poor district:				
	Urban property	96,982,448	48,491	0.50	0.50
	Suburban property	52,655,080	17,552	0.33	0.33
	Farm property	13,634,448	3,409	0.25	0.25
38	Scranton, Pa.	74,356,454	1,032,861	[2] 13.89	[2] 11.11
	Urban property	57,345,654	833,232	14.53	11.02
	Suburban property	10,456,665	127,435	12.19	9.75
	Farm property	6,554,135	72,194	11.01	8.80
46	Nashville, Tenn.	76,382,663	1,125,566	[2] 14.74	[2] 11.06
	Old territory	66,945,873	1,004,188	15.00	11.25
	New territory	9,336,790	121,378	13.00	9.75
134	El Paso, Tex.	$31,074,920	$603,362	[2] $19.42	[2] $11.65
	Property outside of improvement district	21,121,940	401,306	19.00	11.40
	Improvement district	9,952,980	202,056	20.30	12.18
51	San Antonio, Tex.	81,907,925	1,215,526	14.84	11.87
	Property outside of improvement districts	35,878,050	516,615	14.40	11.52
	Improvement district No. 1	2,281,925	34,457	15.10	12.08
	Improvement district No. 2	2,536,400	38,807	15.30	12.24
	Improvement district No. 3	2,819,125	43,877	15.40	12.32
	Improvement district No. 4	7,117,925	103,922	14.60	11.68
	Improvement district No. 5	759,450	11,468	15.10	12.08
	Improvement district No. 7	2,419,275	38,224	15.80	12.64
	Improvement district No. 8	5,329,575	82,075	15.40	12.32
	Improvement district No. 9	3,461,800	54,004	15.60	12.48
	Improvement district No. 10	2,253,000	35,597	15.80	12.64
	Improvement district No. 11	15,764,625	236,499	15.00	12.00
	Improvement district No. 12	318,225	4,965	15.60	12.48
	Improvement district No. 13	938,550	15,016	16.00	12.80
69	Norfolk, Va.	59,236,140	879,640	[2] 14.85	[2] 11.14
	Property in general outside seventh ward	44,719,350	737,869	16.50	12.38
	Property in general inside seventh ward	2,848,410	48,424	17.00	12.75
	Intangible personal property	6,133,580	49,069	8.00	6.00
	Bank stock	5,534,800	44,278	8.00	6.00
165	Portsmouth, Va.	12,234,601	184,688	[2] 15.10	[2] 7.55
	Property in general outside sixth and seventh wards	7,056,819	119,966	17.00	8.50
	Property in general inside sixth and seventh wards	2,022,383	50,559	25.00	12.50
	Intangible personal property	535,685	7,467	12.50	6.25
	Bank stock	597,331	6,696	12.50	6.25
20	Seattle, Wash.	211,887,076	[11] 4,023,130	[2] 19.03	[2] 8.56
	Old city property taxed at first rate	159,475,016	3,069,894	19.25	8.66
	Old city property taxed at second rate	24,417,304	447,811	18.34	8.25
	West Seattle	8,989,510	154,080	17.14	7.71
	Ballard	5,558,733	100,541	17.99	8.10
	Southeast Seattle	3,756,380	66,300	17.65	7.94
	Georgetown	2,903,766	68,238	23.50	10.58
	Dunlap	1,766,330	30,618	17.14	7.71
	South Seattle	1,411,364	24,963	17.65	7.94
	Yessler	1,148,629	18,654	16.24	7.31
	Columbia	1,006,616	17,525	17.41	7.83
	Ravenna	945,298	16,684	17.65	7.94
	South Park	455,130	7,819	17.18	7.73
62	Tacoma, Wash.	69,299,288	[11] 1,209,929	[2] 17.46	[2] 8.21
	District No. 1	57,753,184	1,019,313	17.65	8.30
	District No. 2	9,007,296	153,754	17.07	8.02
	Districts Nos. 3 and 4	1,952,899	28,532	14.61	6.87
	District No. 5	585,909	8,300	14.17	6.66
159	Huntington, W. Va.	28,591,163	240,969	[2] 8.43	[2] 6.74
	Property outside of center of city	27,895,113	235,714	8.45	6.76
	Property in central part of city	696,020	5,255	7.55	6.04
12	Milwaukee, Wis.	442,932,255	6,559,826	[2] 14.81	[2] 13.32
	West sewer district	231,736,450	3,438,315	14.68	13.39
	East sewer district	118,811,270	1,728,643	14.55	13.09
	South sewer district (old part)	82,480,565	1,241,277	15.05	13.54
	Bay View sewer district	[12] 9,573,670	151,561	15.35	13.82
138	Superior, Wis.	22,546,723	494,528	[2] 21.93	[2] 14.91
	Property outside specified sewer districts	19,736,386	427,543	21.66	14.73
	Sewer districts Nos. 2, 3, and 4	1,766,740	40,034	22.66	15.41
	Sewer district No. 5	171,772	4,579	26.66	18.13
	Sewer district No. 6	871,825	22,372	25.66	17.45

[1] Includes levy of $54,985 collected by city on assessment for 1912 of $21,941,735 to reimburse county for payment of sundry city expenses.
[2] Average rate for all levies in city.
[3] Includes levy of $1,900 collected by city on assessment for 1912 of $13,695,209 to reimburse county for payment of sundry expenses.
[4] Includes levy of $146,521 collected by city on assessment for 1912 of $174,452,617 to reimburse county for payment of sundry city expenses.
[5] Includes small amount of school taxes levied outside of city.
[6] Rates are computed on basis of city assessment.
[7] Includes occupations valued at $431,000.
[8] City and school assessment on different bases. Valuations given are on basis of city assessment.
[9] The data are wanting for showing the exact rate for all purposes for any specified part of the city. The rate varied from $10 to $15.50 per $1,000 of assessed valuation, the rate on property in poor districts being from 25 to 50 cents higher than on other property.
[10] For city corporation and school district purposes only.
[11] Exclusive of small amount of school taxes levied outside of city.
[12] New part of south sewer district taxed separately for old debt.

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Special property taxes in New York cities.—Table LXII 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 1911. 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.

City number.	Table LXII CITY.	ASSESSED VALUATION.		LEVIES.	
		Bank stock.	Mortgages.	Bank stock.	Mortgages.
1	New York	$356,549,453	$467,096,080	$3,565,495	$1,167,740
10	Buffalo	13,589,616	26,989,322	135,896	61,161
25	Rochester	6,026,711	8,017,212	60,267	[2] 40,086
35	Syracuse	4,529,423	3,055,068	45,294	[3] 15,276
53	Albany	6,686,454	4,687,896	[4] 66,865	11,720
66	Yonkers	240,797	7,172,368	2,408	17,931
74	Utica	5,657,491	3,191,424	56,575	7,979
75	Troy	2,357,813	[5] 1,848,707	[6] 31,013	2,763
77	Schenectady	573,595	3,209,500	5,936	8,024
110	Binghamton	1,219,430	1,645,323	12,194	4,113
149	Elmira	856,488	1,131,200	8,565	2,818
161	Auburn	720,200	1,113,344	7,202	2,783
173	Amsterdam	1,363,789	1,077,550	13,638	2,694
175	Jamestown	[7] 1,146,946	1,363,028	[7] 11,469	3,408
178	Mount Vernon	481,099	3,516,156	4,811	8,970
181	Niagara Falls	566,606	6,201,852	5,666	15,505
186	New Rochelle	366,650	4,157,600	3,667	10,394

[1] Of this amount, $20,043 was town audit levy.
[2] Mortgage tax received by city in 1911 included portion of 1910 tax.
[3] Of this amount, $9,138 was town audit levy.
[4] Received in 1912.
[5] Of this amount, $686,581 was assessed for the county supervisors and $56,662 for schools.
[6] Only a part of this was received in 1911. Of this amount, $6,866 was county supervisors' levy and $569 school district levy.
[7] Of this amount, $476,781 was assessed for the school district. Of this amount, $4,768 was school district levy.

TABLE 35.

Summary of appropriations, receipts, payments, and balances for schools.—Table 35 presents a summary of school appropriations, receipts, payments, and balances for the 193 cities covered by this report. For the city of Pittsburgh, Pa., the data presented in this table and in the other tables relating to schools are for the fiscal year 1910, no report having been prepared for the year 1911, because of the difficulties that would have been encountered on account of the consolidation during 1911 of the independent school districts into a department of the city. School appropriations and receipts are classified in Table 35 under five general headings: (1) "Revenue appropriations of city," (2) "Revenue receipts," (3) "Receipts from issue of city and district debt obligations," (4) "Receipts from sales of property, investments, and supplies," and (5) "Receipts from other sources." Revenue receipts are further classified under seven different subheadings, according to the sources from which derived.

Revenue appropriations of city and receipts from the general property tax.—The figures included in the two columns headed "Revenue appropriations of city" and "The general property tax" should be studied together. In these two columns are included 82.2 per cent of the total revenue appropriations and receipts from revenue and 64.5 per cent of the total appropriations and receipts from all sources shown in the table. As a rule, in cities for which amounts are shown in the column headed "Revenue appropriations of city" the schools are operated as a department of the city government, while in those for which amounts are shown in the column headed "The general property tax" they are operated by independent school districts. For most cities, therefore, amounts are reported in only one of the two columns mentioned. For a few cities, however, the table shows amounts in both columns, as in Pittsburgh, Pa., where 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 were operated as departments of the city corporation, the amounts reported in the column headed "Revenue appropriations of city" represent as accurately as could be ascertained the school income from the general property tax.

Liquor taxes as school revenues.—Only a few cities reported receipts for school purposes from liquor taxes. In most states receipts from this source are applied to purposes other than the support of schools.

Miscellaneous taxes as school revenues.—The receipts reported in the column headed "Other taxes" were from the following sources: Mortgage and bank taxes in New York cities, newsboys' permits in Salem, Mass., dog licenses in Terre Haute, Ind., vessel tonnage tax in Duluth, Minn., and poll taxes in a number of cities.

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

School fees and charges, including tuition fees.—The amounts tabulated in the column headed "School 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 as school revenues.—In the column headed "Interest and rents as school revenues" are included receipts from interest on bank

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

Other general fund revenues of schools.—The amounts tabulated in the column headed "Other general fund revenues" were receipts from sales of old material, receipts of trust funds used for school purposes, and amounts balancing payments by health departments for physical examination of children and for nurses.

Nonrevenue receipts of schools.—The nonrevenue receipts included in the table are those obtained (1) from the issue of city or district debt obligations; (2) from the sale of property, investments, and supplies; and (3) from other sources.

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

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

School receipts from other sources.—In the column headed "Receipts from other sources" are included the nonrevenue receipts that can not be classified under either of the two headings immediately preceding. Among these receipts are receipts in error, refunds, receipts from a decrease in stocks of supplies, and receipts from premiums and accrued interest on bonds sold, and from fire-insurance adjustments.

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

School payments for governmental costs.—The terms "expenses," "outlays," and "interest" are here used with the same significance as in other tables of this report. The payments 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 departments of the city corporation. In this connection it should be noted that in most cities with schools operated as a department of the city corporation, payments on account of the principal and interest of public debt incurred for school purposes are never stated separately, and hence are never shown as payments on account of school debt in the reports upon which these statistics are necessarily based.

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

Receipts and payments of independent school districts.—Table LXIII, which follows, presents an analytical summary of the revenue receipts and the payments for governmental costs of the 100 cities with independent school districts whose receipts and payments are included in Tables 35 to 42, with the exception of 5 cities, namely, Wichita, Kans., in which governmental costs for schools were paid from revenues, from cash on hand at beginning of year, and from receipts from sales of debt obligations, and New Haven, Hartford, and Waterbury, Conn., and Troy, N. Y., in which only a small part of the schools are independent. 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 95 cities, 21 incurred indebtednesses in meeting their governmental costs for schools, while 74 incurred no such indebtedness. Of the latter number, 40 paid all current costs of schools from revenue receipts, and 34 met them from revenue receipts and cash on hand at the beginning of the year. 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 LXIII

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 interest	For outlays
	Total	$18,112,649	$16,408,978	$12,955,043	$757,043	$2,696,892
15	Los Angeles, Cal	2,707,394	2,735,975	2,076,761	85,250	573,958
21	Kansas City, Mo	1,706,411	1,665,479	1,157,184	119,837	388,458
27	Portland, Oreg	1,973,307	1,612,417	1,053,354	25,691	533,372
32	Oakland, Cal	1,257,213	1,130,195	877,310	57,610	195,275
43	Dayton, Ohio	664,805	593,775	565,647	19,022	9,106
51	San Antonio, Tex	394,694	366,885	304,629	10,606	51,650
55	Reading, Pa	319,794	302,677	286,073	16,604	
62	Tacoma, Wash	779,468	696,658	473,571	42,968	180,119
65	Kansas City, Kans	527,116	470,891	372,557	42,053	56,281
89	Savannah, Ga	157,564	154,364	145,577	2,552	6,235
91	East St. Louis, Ill	268,754	242,854	219,511	18,583	4,760
92	Terre Haute, Ind	334,011	330,119	252,018	9,800	61,301
100	Johnstown, Pa	251,389	246,257	196,466	14,283	35,508
105	Springfield, Ill	354,521	266,404	235,745	385	30,274
108	Canton, Ohio	262,847	224,588	196,985	19,596	8,007
109	Saginaw, Mich	310,894	265,195	251,512	2,685	10,998
115	Springfield, Ohio	324,270	293,182	189,172	11,352	92,658
116	Little Rock, Ark	309,405	240,786	149,376	11,251	80,159
118	Pueblo, Colo	241,134	221,314	202,738	10,780	7,796
120	Bay City, Mich	231,214	192,151	186,747	4,936	468
121	York, Pa	322,997	280,533	231,616	14,505	34,412
126	Lincoln, Nebr	336,217	245,169	233,677	11,449	43
128	Davenport, Iowa	275,678	266,025	238,200	12,934	14,885
129	Topeka, Kans	346,344	317,996	238,964	23,096	55,936
130	McKeesport, Pa	288,785	236,196	211,573	19,460	5,163
133	San Diego, Cal	299,104	252,678	230,218	18,527	3,933
137	Kalamazoo, Mich	237,638	229,803	197,333	13,532	18,938
144	Chester, Pa	164,429	163,511	140,486	14,986	8,039
147	Dubuque, Iowa	140,947	126,109	122,169	3,940	
153	Hamilton, Ohio	185,212	179,074	162,456	16,618	
154	Springfield, Mo	192,983	149,147	116,278	750	32,119
156	Quincy, Ill	178,900	165,680	132,717	5,946	27,017
160	Joliet, Ill	194,815	190,526	150,372	1,028	39,126
171	Lansing, Mich	209,312	205,912	134,388	2,000	69,524
172	Pasadena, Cal	393,618	330,671	292,662	19,725	18,284
176	San Jose, Cal	258,837	233,831	208,097	16,990	8,744
180	Williamsport, Pa	150,258	130,245	128,291	1,954	
183	Lima, Ohio	162,876	147,328	121,341	9,833	16,154
191	Lorain, Ohio	149,557	142,508	112,379	13,517	16,612
192	Council Bluffs, Iowa	167,637	163,870	151,887	10,403	1,580

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

City number	City	Revenue receipts	Governmental cost payments. Total	For expenses	For interest	For outlays
	Total	$38,865,530	$43,132,416	$31,281,506	$1,219,709	$10,631,201
2	Chicago, Ill	13,307,126	13,436,636	10,127,939	23,641	3,285,056
4	St. Louis, Mo	4,229,369	4,349,106	3,220,135		1,128,971
6	Cleveland, Ohio	3,608,919	3,991,533	2,832,283	149,957	1,009,293
8	Pittsburgh, Pa	2,062,626	3,605,420	2,749,787	251,174	604,459
13	Cincinnati, Ohio	2,900,944	3,239,527	2,068,922	97,233	1,073,372
20	Seattle, Wash	1,834,887	1,965,101	1,471,900	154,434	338,767
22	Indianapolis, Ind	1,398,918	1,442,026	1,122,612	47,152	272,262
29	Columbus, Ohio	$1,146,594	$1,203,991	$927,840	$44,716	$231,435
30	Toledo, Ohio	919,610	979,027	750,530	49,845	178,652
38	Scranton, Pa	702,240	878,511	610,473	60,547	207,491
44	Grand Rapids, Mich	727,892	786,438	550,184	23,615	212,639
73	St. Joseph, Mo	481,579	492,548	380,404	55,274	56,870
79	Akron, Ohio	422,055	483,529	277,152	19,375	187,002
83	Evansville, Ind	326,861	345,213	273,183	3,234	68,796
84	Wilkes-Barre, Pa	331,580	469,911	255,081	30,805	184,025
86	Peoria, Ill	411,779	452,047	352,572	1,384	98,091
87	Fort Wayne, Ind	334,534	389,303	269,640	19,568	109,095
88	Harrisburg, Pa	344,288	592,263	310,644	39,407	242,212
95	South Bend, Ind	301,624	419,373	225,647	9,896	183,830
96	Charleston, S. C	131,092	148,096	116,958		31,138
111	Sioux City, Iowa	284,729	299,609	238,468	17,011	44,130
117	Sacramento, Cal	296,591	303,284	288,927		14,357
127	Berkeley, Cal	379,319	382,617	329,561	28,592	24,464
131	Flint, Mich	154,025	232,506	139,258	7,030	86,218
135	Wheeling, W. Va	212,506	218,902	165,483	9,325	43,894
142	Butte, Mont	250,550	266,059	225,347	9,643	31,069
148	Galveston, Tex	99,488	110,522	110,522		
150	New Castle, Pa	211,216	246,393	141,923	5,251	99,219
168	Cedar Rapids, Iowa	257,759	350,296	171,962	10,823	167,511
174	Jackson, Mich	161,416	165,278	121,201	5,337	38,740
177	Decatur, Ill	194,881	272,842	126,597	8,205	138,040
179	Joplin, Mo	147,955	187,539	119,345	12,581	55,913
182	Muskogee, Okla	102,071	180,147	96,272	20,919	62,956
185	Aurora, Ill	148,507	156,523	121,554	3,735	31,234

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

City number	City	Revenue receipts	Governmental cost payments. Total	For expenses	For interest	For outlays
	Total	$6,889,203	$9,832,381	$5,819,031	$505,719	$3,507,631
41	Omaha, Nebr	797,420	1,152,544	631,676	47,096	473,772
45	Spokane, Wash	767,730	926,103	673,113	79,143	173,847
57	Salt Lake City, Utah	827,088	1,068,453	646,316	54,159	367,978
63	Des Moines, Iowa	707,305	1,000,896	639,648	44,161	317,087
67	Youngstown, Ohio	443,844	725,982	337,855	14,963	373,164
70	Duluth, Minn	691,340	779,809	421,345	55,800	302,664
80	Oklahoma City, Okla	287,935	999,209	366,749	53,050	579,410
85	Erie, Pa	284,879	401,839	252,149	16,660	133,030
90	Jacksonville, Fla	131,220	155,729	102,507	3,132	50,090
103	Allentown, Pa	224,621	282,745	170,874	24,903	86,968
106	Altoona, Pa	243,119	311,660	215,137	25,260	71,263
107	Mobile, Ala	100,606	149,943	105,638	2,350	41,955
113	Rockford, Ill	263,171	356,481	235,482	10,546	110,453
114	Lancaster, Pa	170,016	184,190	151,921	17,269	15,000
132	Tampa, Fla	111,502	119,939	66,476	13,827	39,636
139	Augusta, Ga	121,165	148,731	125,085	3,491	20,155
140	Macon, Ga	104,155	106,697	102,229	481	3,987
159	Huntington, W. Va	108,281	143,834	90,901	5,436	47,497
175	Jamestown, N. Y	161,418	223,821	146,315	11,985	65,521
178	Mount Vernon, N. Y	240,687	420,562	237,949	20,390	162,223
187	Austin, Tex	101,701	173,214	99,666	1,617	71,931

Table 36.

Payments for school expenses.—Table 36 presents in considerable detail the payments for school expenses for the 193 cities covered by this report, including the payments for expenses of school administration, instruction, operation of school plant, and maintenance of school plant, together with other school expenses grouped under the designation "Miscellaneous expenses." With the exception of the payments for expenses of administration, the payments for school expenses, as given in Table 36, are classified according to the kind of school or other educational activity for which they were made. The payments thus presented are as nearly comparable as it has been possible to make them from data derived from local accounts, in which they were usually classified on a different basis from that employed in the table. The school authorities of many cities have expressed great interest in the classification employed by the Bureau of the Census, and promise to cooperate in establishing standard accounts with classifications more or less in harmony with that used in Table 36. To the extent that this cooperation is secured it is believed that the corresponding tables of future reports will contain statistics more accurate and more nearly comparable than those given in Table 36.

Payments for expenses of general administration of schools.—The expenses of general administration include all general expenses, or "overhead charges," as they are frequently called in the commercial world. They are the costs that can not readily be assigned

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to functional groups and classified according to the kind of school or educational activity for which they are incurred. The various expenses included in this group are described in the text accompanying Table 37, and the payments for each subdivision or class are given in that table.

Payments for expenses of instruction.—The payments for expenses of instruction, as shown in Table 36, are arranged in seven groups under specific and descriptive titles. The first two groups, with the titles, "Salaries and other expenses of supervisors of grades and subjects" and "Salaries and other expenses of principals," comprise the payments for the expenses of supervision. The payments for the first of these groups are not given separately for all cities. In some of the cities for which no payments for "Salaries and other expenses of supervisors of grades and subjects" are shown, the school principals act as supervisors and the amounts shown in the column headed "Salaries and other expenses of principals" include the payments for both classes of supervision. In a second class of cities the supervision of grades and subjects constitutes a part of the duties of the general superintendent of schools, and the payments for this class of expenses are included among the expenses of general administration. In a limited number of cities the total payments for the expenses of supervision referred to are included under one or the other of the two titles above mentioned by reason of the fact that the local accounts are so kept that no proper segregation of the two classes of expenses could be secured. It should be noted that the expenses of the supervisors of grades and subjects and those of principals include the salaries of the clerks employed to assist them.

The character of the payments shown in the columns headed "Salaries of the 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 school and the public are tabulated on a line by themselves with the designation "Library" in the stub, while those for school purposes only are tabulated with the expenses of the particular class of schools using them. Table 36, by including statistics of the cost of operating and maintaining these public libraries and other exceptional institutions and branches of service, gives a complete statement of the expenses of all the different activities under school authorities and financed from school revenues or appropriations; but in computing the cost of school instruction per pupil these special costs must be disregarded, or the figures obtained will not be comparable.

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

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

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

Payments for miscellaneous school expenses.—Under the heading "Payments for miscellaneous school 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 those payments could not be otherwise classified.

Payments for expenses of schools for colored pupils.—The payments for the expenses of schools for colored pupils in the 51 cities for which separate statistics could be obtained are presented in Table LXIV, which follows. This is an exhibit table, all the data being included in Table 36.

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City number.	Table LXIV — CITY, AND KIND OF SCHOOL FOR COLORED PUPILS.	Total payments for expenses.[1]	Salaries for instruction.	Textbooks and schoolroom supplies.	School library.	Other expenses of instruction.	Expenses for operation of school plant.	Expenses for maintenance of school plant.	Miscellaneous.
	Grand total	$2,370,194	$1,886,685	$88,050	$3,286	$5,622	$249,938	$104,592	$32,021
4	St. Louis, Mo.	210,611	151,871	8,239	.....	373	28,350	16,718	5,060
	Elementary	.....	121,542	5,381	.....	100	15,272	8,524	5,060
	Secondary	.....	30,329	2,858	.....	273	13,078	8,194	.....
7	Baltimore, Md.	[2] 211,718	165,141	18,823	.....	140	21,828	1,860	3,926
	Elementary	.....	126,742	13,954	.....	.....	18,020	1,270	2,816
	Secondary	.....	29,466	4,292	.....	140	3,808	590	1,110
	Normal	.....	8,933	587	.....	.....	.....	.....	.....
16	New Orleans, La.	81,785	66,950	3,079	.....	.....	5,163	4,260	2,333
	Elementary	.....	66,950	3,079	.....	.....	5,163	4,260	2,333
17	Washington, D. C.	651,635	520,794	33,009	2,085	1,134	65,924	16,349	12,360
	Elementary	.....	387,255	28,927	.....	256	54,812	13,752	8,372
	Secondary	.....	108,769	3,843	1,272	92	9,936	2,401	.....
	Normal	.....	17,563	30	813	.....	.....	5	.....
	Night	.....	7,207	209	.....	.....	1,176	191	.....
	Defective	.....	.....	.....	.....	.....	.....	.....	3,988
	School gardens	.....	.....	.....	.....	387	.....	.....	.....
	Playgrounds	.....	.....	.....	.....	399	.....	.....	.....
21	Kansas City, Mo.	85,736	60,055	1,956	240	75	16,560	6,850	.....
	Elementary	.....	43,499	1,264	109	.....	12,034	5,775	.....
	Secondary	.....	15,701	662	131	75	4,119	1,052	.....
	Night	.....	357	.....	.....	.....	167	23	.....
	Truant	.....	498	30	.....	.....	240	.....	.....
24	Louisville, Ky.	115,476	94,530	3,543	431	1,075	10,148	4,982	767
	Elementary	.....	70,704	2,819	397	658	7,496	4,336	767
	Secondary	.....	16,042	611	13	331	1,264	627	.....
	Normal	.....	1,765	67	21	86	126	19	.....
	Night	.....	6,019	46	.....	.....	1,262	.....	.....
31	Atlanta, Ga.	34,003	31,916	.....	.....	.....	2,087	.....	.....
	Elementary	.....	31,916	.....	.....	.....	2,087	.....	.....
34	Birmingham, Ala.	56,508	42,189	507	.....	61	4,596	8,323	832
	Elementary	.....	39,207	416	.....	.....	4,138	8,007	832
	Secondary	.....	2,982	91	.....	61	458	256	.....
37	Memphis, Tenn.	77,925	64,806	817	.....	60	8,050	3,988	204
	Elementary	.....	59,366	417	.....	.....	6,989	3,535	190
	Secondary	.....	5,440	400	.....	60	1,061	453	14
39	Richmond, Va.	95,704	82,419	336	.....	602	6,317	4,423	1,607
	Elementary	.....	71,622	317	.....	494	5,490	4,026	1,607
	Secondary	.....	10,797	19	.....	108	827	397	.....
46	Nashville, Tenn.	72,451	59,100	1,425	.....	609	7,260	4,057	.....
	Elementary	.....	54,210	1,230	.....	434	6,648	4,022	.....
	Secondary	.....	4,120	123	.....	175	435	35	.....
	Night	.....	770	72	.....	.....	177	.....	.....
51	San Antonio, Tex.	29,726	25,279	84	.....	.....	3,040	1,323	.....
	Elementary	.....	24,144	84	.....	.....	3,040	1,323	.....
	Secondary	.....	1,135	.....	.....	.....	.....	.....	.....
56	Dallas, Tex.	41,833	36,523	500	75	.....	3,534	1,116	85
	Elementary	.....	28,890	350	63	.....	2,396	779	85
	Secondary	.....	6,122	150	12	.....	1,138	337	.....
	Night	.....	1,511	.....	.....	.....	.....	.....	.....
58	Camden, N. J.	21,128	16,810	837	.....	.....	2,992	303	186
	Elementary	.....	16,810	837	.....	.....	2,992	303	186
65	Kansas City, Kans.	47,870	35,717	1,642	.....	85	7,292	2,419	715
	Elementary	.....	25,005	381	.....	20	4,225	1,942	715
	Secondary	.....	10,712	1,261	.....	65	3,067	477	.....
68	Houston, Tex.	47,348	38,873	2,143	.....	.....	4,388	1,944	.....
	Elementary	.....	32,729	1,805	.....	.....	3,909	1,455	.....
	Secondary	.....	6,144	338	.....	.....	479	489	.....
69	Norfolk, Va.	20,910	17,748	175	.....	.....	2,175	.....	812
	Elementary	.....	17,748	175	.....	.....	2,175	.....	812
71	Fort Worth, Tex.	20,321	17,036	185	.....	.....	2,415	685	.....
	Elementary	.....	12,401	125	.....	.....	1,510	542	.....
	Secondary	.....	4,635	60	.....	.....	905	143	.....
73	St. Joseph, Mo.	21,913	16,305	424	.....	39	3,018	2,127	.....
	Elementary	.....	10,719	336	.....	13	2,454	1,611	.....
	Secondary	.....	5,586	88	.....	26	564	516	.....
80	Oklahoma City, Okla.	4,631	.....	718	.....	.....	2,114	1,478	321
	Elementary	.....	.....	718	.....	.....	2,114	1,478	321
83	Evansville, Ind.	26,549	21,403	950	.....	.....	2,386	1,745	.....
	Elementary	.....	15,863	350	.....	.....	1,700	1,550	.....
	Secondary	.....	5,600	600	.....	.....	686	195	.....
88	Harrisburg, Pa.	10,480	7,007	740	.....	.....	1,928	530	275
	Elementary	.....	7,007	740	.....	.....	1,928	530	275
89	Savannah, Ga.	21,232	20,115	.....	.....	.....	1,117	.....	.....
	Elementary	.....	20,115	.....	.....	.....	1,117	.....	.....
90	Jacksonville, Fla.	18,319	15,258	117	.....	.....	1,410	1,534	.....
	Elementary	.....	15,258	117	.....	.....	1,410	1,534	.....
91	East St. Louis, Ill.	22,283	16,546	791	78	.....	3,605	1,188	75
	Elementary	.....	16,371	791	78	.....	3,499	1,188	75
	Night	.....	175	.....	.....	.....	106	.....	.....

[1] Exclusive of payments for expenses of general administration.

[2] Exclusive of salaries of supervisors.

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Table LXIV—Continued.

City number.	CITY, AND KIND OF SCHOOL FOR COLORED PUPILS.	Total payments for expenses.[1]	Salaries for instruction.	Textbooks and schoolroom supplies.	School library.	Other expenses of instruction.	Expenses for operation of school plant.	Expenses for maintenance of school plant.	Miscellaneous.
92	Terre Haute, Ind	$8,964	$7,026	$267	.....	.....	$1,423	$248	.....
	Elementary	.....	7,026	267	.....	.....	1,423	248	.....
96	Charleston, S. C	34,357	28,565	438	$291	$978	2,354	1,731	.....
	Elementary	.....	28,565	438	291	978	2,354	1,731	.....
102	Covington, Ky	13,158	10,900	375	.....	65	1,692	126	.....
	Elementary	.....	9,300	325	.....	.....	1,692	126	.....
	Secondary	.....	1,600	50	.....	65	.....	.....	.....
107	Mobile, Ala	11,522	9,593	87	.....	.....	539	1,303	.....
	Elementary	.....	9,593	87	.....	.....	539	1,303	.....
116	Little Rock, Ark	26,779	20,174	951	.....	55	3,909	1,690	.....
	Elementary	.....	13,752	856	.....	.....	2,745	1,373	.....
	Secondary	.....	6,422	95	.....	55	1,164	317	.....
119	Chattanooga, Tenn	27,361	21,732	798	.....	50	2,376	2,405	.....
	Elementary	.....	19,461	785	.....	.....	2,378	2,405	.....
	Secondary	.....	2,140	13	.....	50	.....	.....	.....
	Night	.....	131	.....	.....	.....	.....	.....	.....
121	York, Pa	1,938	1,465	109	.....	.....	300	64	.....
	Elementary	.....	1,465	109	.....	.....	300	64	.....
132	Tampa, Fla	4,726	4,365	.....	.....	.....	227	110	$24
	Elementary	.....	4,365	.....	.....	.....	227	110	24
134	El Paso, Tex	4,861	3,605	101	.....	.....	967	188	.....
	Elementary	.....	3,605	101	.....	.....	967	188	.....
135	Wheeling, W. Va	5,436	4,249	211	.....	.....	800	176	.....
	Elementary	.....	4,249	211	.....	.....	800	176	.....
139	Augusta, Ga	10,815	10,815	(2)	.....	.....	(2)	(2)	.....
	Elementary	.....	10,815	(2)	.....	.....	(2)	(2)	.....
140	Macon, Ga	13,838	13,838	(2)	.....	(2)	(2)	(2)	(2)
	Elementary	.....	13,838	(2)	.....	(2)	(2)	(2)	(2)
145	Montgomery, Ala	13,993	12,014	150	.....	15	984	227	603
	Elementary	.....	12,014	150	.....	15	984	227	603
148	Galveston, Tex	17,498	13,353	340	.....	.....	1,905	1,900	.....
	Elementary	.....	9,060	296	.....	.....	1,460	1,295	.....
	Secondary	.....	4,293	44	.....	.....	445	605	.....
152	Knoxville, Tenn	13,427	11,196	114	.....	.....	1,468	649	.....
	Elementary	.....	11,196	114	.....	.....	1,468	649	.....
154	Springfield, Mo	8,136	4,708	165	.....	.....	1,555	1,168	540
	Elementary	.....	3,248	90	.....	.....	1,335	1,103	540
	Secondary	.....	1,460	75	.....	.....	220	65	.....
157	Roanoke, Va	11,068	9,096	324	.....	68	1,017	563	.....
	Elementary	.....	9,096	324	.....	68	1,017	563	.....
158	Lexington, Ky	21,084	16,711	952	.....	35	2,178	1,208	.....
	Elementary	.....	14,311	576	.....	.....	1,817	995	.....
	Secondary	.....	2,400	376	.....	35	361	213	.....
159	Huntington, W. Va	4,642	3,937	.....	.....	.....	705	.....	.....
	Elementary	.....	2,162	.....	.....	.....	705	.....	.....
	Secondary	.....	1,775	.....	.....	.....	(4)	.....	.....
162	Charlotte, N. C	9,413	7,962	150	.....	.....	1,065	159	77
	Elementary	.....	7,962	150	.....	.....	1,065	159	77
165	Portsmouth, Va	7,425	5,614	40	86	.....	704	172	809
	Elementary	.....	5,614	40	86	.....	704	172	809
179	Joplin, Mo	2,828	2,000	350	.....	.....	393	85	.....
	Elementary	.....	2,000	350	.....	.....	393	85	.....
182	Muskogee, Okla	20,665	17,391	660	.....	.....	1,092	622	.....
	Elementary	.....	11,553	349	.....	.....	1,246	476	.....
	Secondary	.....	5,838	311	.....	.....	746	146	.....
187	Austin, Tex	13,646	11,486	110	.....	.....	1,670	180	.....
	Elementary	.....	9,925	110	.....	.....	1,483	120	.....
	Secondary	.....	1,561	.....	.....	.....	387	60	.....
189	Newport, Ky	3,508	2,700	18	.....	88	532	170	.....
	Elementary	.....	2,700	18	.....	88	532	170	.....
193	Lynchburg, Va	10,991	7,734	300	.....	15	1,286	1,246	410
	Elementary	.....	7,734	300	.....	15	1,286	1,246	410

[1] Exclusive of payments for expenses of general administration. [2] Not reported. [3] Included with expenses of elementary schools.

School expenses and interest on the value of school properties.—In the commercial world it is a well recognized accounting practice to include interest on the capital invested in an enterprise, as well as all current expenses, in computing current costs of the services rendered. A complete statement of the current costs of schools for a given city or group of cities would, therefore, include in addition to the payments for expenses shown in Table 36 an amount equal to the interest upon the investment in school property. Such additional data were presented on pages 75 and 76 of the report for 1910.

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TABLE 37.

Payments for expenses of general administration of schools.—Table 37 presents a detailed exhibit of the payments by the 193 cities having a population of over 30,000 in 1911 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 "Business administration" and "Educational administration." The expenses of each branch of administration are further classified by office or item of account for which incurred, the expenses of the first branch being segregated under eight separate headings and those of the second under four.

The total payments of the 193 cities covered by the table for the expenses of general administration of schools amounted to $5,554,290, of which $2,344,882, or 42 per cent, was reported by the cities of Group I; $723,376, or 13.1 per cent, by the cities of Group II; $963,668, or 17.4 per cent, by the cities of Group III; $808,692, or 14.6 per cent, by the cities of Group IV and $713,672, or 12.9 per cent, by the cities of Group V. The city of New York paid for general administrative expenses $956,224, or 17.3 per cent of the total for the 193 cities; Chicago was next in order, with 5.2 per cent of the total.

Of the total expenses of general administration, $4,383,228, or 78.9 per cent, were paid for salaries and wages, and $1,171,062, or 21.1 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.

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

In making use of Table 37 for the study of the comparative payments by the different cities for the expenses of the business administration of their schools, consideration should be given to the fact that the schools of the various cities fall into three different classes according to the method of administration, as follows: (1) Independent municipal organization or corporation, (2) department or division of the city corporation, and (3) in part department of the city corporation and in part independent school district. The table presents for the cities whose schools are of the first class statistics of all their payments for the expenses of business administration. It is quite otherwise with the cities whose schools are of the other classes. Most, if not all, of the expenses of these cities for purposes such as those shown in the table in the columns headed "Finance offices and accounts" and "General legal services" are treated not as school expenses, but as the expenses of the offices of city treasurer, city auditor, or city attorney. The same is true to a lesser extent of most of the other classes of the expenses of business administration. Table LXV, 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 100 pupils in regular attendance. For the cities of the first class the reported average payment for expenses of business administration amounted to $115 per 100 pupils, while for cities of the second class the average was only $68, or 59.1 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 LXV

OFFICE OR ACCOUNT FOR WHICH PAID.	IN 85 CITIES WITH INDEPEDENT SCHOOL DISTRICTS.		IN 92 CITIES WITH SCHOOLS ADMINISTERED AS A CITY DEPARTMENT.	
	Total.	Per 100 pupils in regular attendance.	Total.	Per 100 pupils in regular attendance.
Total	$877,375	$115	$1,449,395	$68
Board of education and secretary's office	264,577	35	426,898	20
School elections and school census	52,493	7	91,962	4
Finance offices and accounts	186,348	25	121,189	6
General legal services	22,998	3	9,101	(1)
Operation and maintenance of office building	44,070	6	78,887	4
Offices in charge of buildings	162,017	21	346,931	16
Offices in charge of supplies	53,350	7	248,467	12
All other	91,522	12	125,960	6

[1] Less than $1.

Payments for expenses of educational administration of schools.—The payments for expenses of educational administration are presented under four general headings. The expenses shown under the heading "Office of

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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 $2,783,677, of which $1,675,177, or 60.1 per cent, was for the superintendent's office; $596,381, or 21.5 per cent, for enforcement of compulsory education and truancy laws; $449,667, or 16.2 per cent, for general promotion of health; and $62,452, or 2.2 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 116. 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 expenses connected with meetings of educational associations, including teachers' institutes.

Payments for expenses of general administration of schools for colored pupils.—Eleven cities reported payments for administrative expenses of schools for colored pupils, as follows; Washington, D. C., $12,773; Kansas City, Mo., $4,504; Oklahoma City, Okla., $22; East St. Louis, Ill., $131; Covington, Ky., $241; Mobile, Ala., $1,763; Little Rock, Ark., $4,391; Chattanooga, Tenn., $1,563; Lexington, Ky., $635; Muskogee, Okla., $53; and Newport, Ky., $30.

Table 38.

Payments for school outlays.—During the year 1911 the payments for outlays for the schools in 184 of the 193 cities of over 30,000 inhabitants amounted to $38,911,050. Nine cities reported no payments for outlays. The payments for outlays per 100 inhabitants for the 184 cities for which the figures are shown in the table amounted to $139, the averages for the different groups being as follows: Group I, $111; Group II, $197; Group III, $145; Group IV, $169; and Group V, $124. The cities for Group I paid for outlays $13,182,154, or 33.9 per cent of the total; those of Group II, $7,556,511, or 19.4 per cent; of Group III, $8,102,236, or 20.8 per cent; of Group IV, $6,516,242, or 16.8 per cent; and of Group V, $3,553,907, or 9.1 per cent.

Payments for school outlays, classified by object.—Of the total payments for outlays by the 184 cities reporting such payments, $5,502,771, or 14.1 per cent, was for the purchase of land; and $26,454,114, or 68 per cent, for the construction of new buildings. The payments for outlays for equipment, amounting to $2,728,753, or 17.7 per cent, 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 LXVI

Group of cities.	Per cent of total payments for school outlays made for—			
	Land.	New buildings.	Alteration of old buildings.	Equipment.
184 cities	14.1	68.0	10.9	7.0
Group I	12.9	63.8	15.3	8.0
Group II	20.7	68.2	6.2	4.9
Group III	13.3	70.6	10.1	5.9
Group IV	9.1	73.1	9.1	8.7
Group V	16.1	67.8	9.0	7.0

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, with the exception of Group I. Payments for land ranked next in relative amounts in every group except Groups I and V, in 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, except Group I. This doubtless results mainly from the fact that urban land values tend to increase with population, while the costs of building construction do not.

Payments for outlays classified by kind of educational activity.—Of the total amount paid for outlays, $43,551, or 0.1 per cent, was expended for general administrative outlays; $27,255,269, or 70 per cent, for elementary school outlays; $10,382,415, or 26.7 per cent, for secondary school outlays; and $1,229,815, or 3.2 per cent, for other school and educational outlays.

Payments for outlays for miscellaneous schools and educational activities.—The objects of the payments reported in the column headed "All other schools and educational activities" are shown in the following table.

The outlays for normal schools amounted to 44.6 per cent of the total outlays for all schools in cities reporting such schools; those for educational extension, to 19.1 per cent; and those for night schools, to about one-third of 1 per cent.

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City number.	Table LXVII CITY.	All schools.	KIND OF SCHOOL. Normal.	Night.	Educational extension.	Other.
	Total	$1,229,815	$577,638	$3,282	$218,059	$430,836
1	New York, N. Y.	80,075	1,473	.....	35	78,567
3	Philadelphia, Pa.	63,097	63,097	.....	.....	.....
4	St. Louis, Mo.	956	956	.....	.....	.....
5	Boston, Mass.	95,773	73,560	.....	.....	22,213
6	Cleveland, Ohio	79,913	68,272	.....	.....	11,641
7	Baltimore, Md.	166	166	.....	.....	.....
9	Detroit, Mich.	10,061	.....	.....	8,011	2,050
12	Milwaukee, Wis.	81,765	.....	.....	.....	81,765
13	Cincinnati, Ohio.	325,006	310,256	.....	14,750	.....
14	Newark, N. J.	70,615	19,129	504	46,046	4,936
15	Los Angeles, Cal.	2,951	.....	.....	.....	2,951
17	Washington, D. C.	41,757	39,536	1,209	1,012	.....
20	Seattle, Wash.	1,897	.....	.....	.....	1,897
21	Kansas City, Mo.	11,016	.....	317	10,692	7
22	Indianapolis, Ind.	25,628	.....	.....	25,628	.....
25	Rochester, N. Y.	5,564	.....	.....	563	5,001
26	Denver, Colo.	1,081	.....	.....	1,081	.....
27	Portland, Oreg.	599	.....	464	.....	135
29	Columbus, Ohio.	3,712	.....	.....	3,712	.....
30	Toledo, Ohio.	2,926	.....	.....	2,926	.....
33	Worcester, Mass.	11,140	.....	.....	.....	11,140
35	Syracuse, N. Y.	498	.....	.....	.....	498
41	Omaha, Nebr.	1,193	1,193	.....	.....	.....
45	Spokane, Wash.	15,393	.....	.....	.....	15,393
50	New Bedford, Mass.	4,784	.....	.....	.....	4,784
51	San Antonio, Tex.	68	.....	68	.....	.....
52	Hartford, Conn.	1,579	.....	720	.....	859
54	Trenton, N. J.	5,003	.....	.....	.....	5,003
62	Tacoma, Wash.	49,916	.....	.....	49,713	203
65	Kansas City, Kans.	1,069	.....	.....	1,069	.....
66	Yonkers, N. Y.	116,512	.....	.....	.....	116,512
71	Fort Worth, Tex.	2,785	.....	.....	.....	2,785
87	Fort Wayne, Ind.	4,803	.....	.....	4,803	.....
95	South Bend, Ind.	8,453	.....	.....	8,453	.....
97	Brockton, Mass.	1,799	.....	.....	1,799	.....
118	Pueblo, Colo.	43	.....	.....	43	.....
130	McKeesport, Pa.	405	.....	.....	405	.....
135	Wheeling, W. Va.	25,741	.....	.....	25,741	.....
137	Kalamazoo, Mich.	3,670	.....	.....	3,670	.....
155	East Orange, N. J.	5,179	.....	.....	5,179	.....
178	Mount Vernon, N. Y.	65,224	.....	.....	2,728	62,496

The following statement shows in detail the kinds of schools for which payments are tabulated in the column headed "Other" in Table LXVII.

KIND OF SCHOOL, AND CITY.	Amount.
Total	$430,836
Trade	271,480
Boston, Mass	21,019
Yonkers, N. Y	116,512
Mount Vernon, N. Y	62,496
Milwaukee, Wis	50,900
Worcester, Mass	11,140
New Bedford, Mass	4,784
Rochester, N. Y	4,629
Agriculture	33,186
Milwaukee, Wis	30,401
Fort Worth, Tex	2,785
Truant	29,132
New York, N. Y	18,450
Cleveland, Ohio	7,724
Los Angeles, Cal	2,951
Kansas City, Mo	7
Parental	17,414
Spokane, Wash	15,393
Seattle, Wash	1,897
Tacoma, Wash	124
Vacation	5,640
Newark, N. J	4,936
Syracuse, N. Y	498
Boston, Mass	206
For defectives	6,645
Cleveland, Ohio	3,917
Detroit, Mich	2,050
Milwaukee, Wis	464
Portland, Oreg	135
Tacoma, Wash	79
Open air	1,231
Hartford, Conn	859
Rochester, N. Y	372
Collegiate, New York, N. Y	57,887
Nautical, New York, N. Y	2,230
Industrial art, Trenton, N. J	5,003
Horace Mann, Boston, Mass	988

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

OBJECT AND CITY.	Amount.
Total	$218,059
Libraries	83,233
Wheeling, W. Va	25,741
Indianapolis, Ind	25,628
Kansas City, Mo	10,692
South Bend, Ind	8,453
Fort Wayne, Ind	4,803
Columbus, Ohio	3,712
Kalamazoo, Mich	3,135
Kansas City, Kans	1,069
Playgrounds	74,141
Newark, N. J	46,046
Cincinnati, Ohio	14,750
East Orange, N. J	5,179
Mount Vernon, N. Y	2,728
Brockton, Mass	1,799
Denver, Colo	1,081
Washington, D. C	1,012
Rochester, N. Y	563
Kalamazoo, Mich	535
McKeesport, Pa	405
Pueblo, Colo	43
Stadium, Tacoma, Wash	49,713
Playgrounds and vacation schools, Detroit, Mich	8,011
Playgrounds and athletics, Toledo, Ohio	2,926
Athletic field, New York, N. Y	35

Payments for outlays for schools for colored pupils.—Table LXVIII gives by kind of school or educational activity the payments for outlays for schools for colored pupils, reported by 23 cities.

City number.	Table LXVIII CITY.	All schools.	KIND OF SCHOOL. Elementary.	Secondary.	Play grounds.	All other.
	Total	$489,600	$332,678	$117,669	$327	[1] $38,926
4	St. Louis, Mo.	119,017	28,409	90,608	.....	.....
7	Baltimore, Md.	873	629	244	.....	.....
17	Washington, D. C.	138,933	92,525	7,155	327	38,926
21	Kansas City, Mo.	23,664	22,889	775	.....	.....
24	Louisville, Ky.	25,346	25,346	.....	.....	.....
34	Birmingham, Ala.	27,562	27,562	.....	.....	.....
37	Memphis, Tenn.	1,252	1,252	.....	.....	.....
39	Richmond, Va.	73,507	73,507	.....	.....	.....
46	Nashville, Tenn.	1,000	1,000	.....	.....	.....
51	San Antonio, Tex.	2,095	2,095	.....	.....	.....
56	Dallas, Tex.	9,364	1,738	7,626	.....	.....
65	Kansas City, Kans.	4,814	4,164	650	.....	.....
73	St. Joseph, Mo.	3,408	2,054	1,354	.....	.....
80	Oklahoma City, Okla.	3,562	3,562	.....	.....	.....
83	Evansville, Ind.	263	.....	263	.....	.....
91	East St. Louis, Ill.	158	158	.....	.....	.....
92	Terre Haute, Ind.	159	159	.....	.....	.....
96	Charleston, S. C.	7,657	7,657	.....	.....	.....
102	Covington, Ky.	4,387	4,387	.....	.....	.....
107	Mobile, Ala.	1,219	1,219	.....	.....	.....
157	Roanoke, Va.	4,976	4,976	.....	.....	.....
182	Muskogee, Okla.	9,095	101	8,994	.....	.....
193	Lynchburg, Va.	27,289	27,289	.....	.....	.....

[1] Normal schools, $38,100; night schools, $826.

TABLE 39.

Average attendance at schools.—Table 39 shows the average daily attendance at all schools and upon all school activities of the cities covered by this report, for which more or less complete reports of school attendance were obtained. The aggregate attendance thus shown was 3,439,954, of which 3,380,737, or 98.3 per cent, was reported for elementary day, secondary day, normal, and night schools. Of the 193 cities shown in the table, all reported attendance for

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one or more of the four kinds of schools mentioned above, and 48 reported attendance for one or more other kinds of schools or educational activities.

School attendance and population.—Table LXIX, which follows, presents for the cities covered by this report for which school attendance was reported the average number of pupils in attendance at elementary day, secondary day, normal, and night schools per 100 inhabitants. The averages vary considerably as between the individual cities, but to no great extent as between the groups of cities, and the variations shown should be considered in interpreting the average expenses of schools as given in Table 40 and as they are pointed out in detail.

Table LXIX

City number.	CITY.	Average school attendance per 100 inhabitants.	PERCENTAGE OF AGGREGATE ATTENDANCE AT ELEMENTARY DAY, SECONDARY DAY, NORMAL, AND NIGHT SCHOOLS.			
			Elementary day schools.	Secondary day schools.	Normal schools.	Night schools.
	Total	11.8	87.2	8.2	0.2	4.8
	Group I	12.1	88.0	6.2	0.3	5.5
	Group II	11.0	85.7	8.5	0.2	5.6
	Group III	11.6	86.2	9.8	0.2	3.9
	Group IV	11.7	88.3	9.1	0.1	2.5
	Group V	12.5	86.6	11.5	(1)	1.8
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.					
1	New York, N. Y	13.4	88.0	5.1	0.3	6.6
2	Chicago, Ill	11.1	87.8	6.4	0.3	5.4
3	Philadelphia, Pa	10.8	90.3	5.7	0.4	3.6
4	St. Louis, Mo	9.6	92.3	7.5	0.2	.....
5	Boston, Mass	14.6	79.6	12.0	0.2	8.1
6	Cleveland, Ohio	11.2	86.4	8.5	0.3	4.8
7	Baltimore, Md	9.4	92.5	7.1	0.4	.....
8	Pittsburgh, Pa	11.8	89.3	4.6	0.4	5.6
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.					
9	Detroit, Mich	9.8	84.6	9.4	.....	6.0
10	Buffalo, N. Y	11.5	83.4	7.4	0.1	9.1
11	San Francisco, Cal	8.8	86.2	7.2	.....	6.6
12	Milwaukee, Wis	10.2	87.0	8.1	.....	4.9
13	Cincinnati, Ohio	9.6	83.8	7.6	.....	8.6
14	Newark, N. J	14.3	84.7	4.0	0.4	10.9
15	Los Angeles, Cal	11.8	85.0	12.8	.....	2.2
16	New Orleans, La	9.1	94.9	4.4	0.7	.....
17	Washington, D. C	14.0	84.5	10.4	0.7	4.3
18	Minneapolis, Minn	12.4	86.4	13.5	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.					
19	Jersey City, N. J	11.8	89.8	5.4	0.5	4.3
20	Seattle, Wash	10.6	78.9	14.4	.....	6.7
21	Kansas City, Mo	10.6	85.6	14.3	.....	.....
22	Indianapolis, Ind	11.4	86.7	11.9	0.2	1.2
23	Providence, R. I	12.5	83.7	8.5	.....	7.8
24	Louisville, Ky	10.0	86.1	10.7	0.3	2.9
25	Rochester, N. Y	10.9	76.9	8.2	0.2	14.6
26	Denver, Colo	12.9	85.4	12.4	.....	2.2
27	Portland, Oreg	9.7	88.7	11.3	.....	.....
28	St. Paul, Minn	10.8	85.2	10.7	.....	4.1
29	Columbus, Ohio	11.3	85.8	12.9	0.5	0.9
30	Toledo, Ohio	11.8	89.5	8.4	0.3	1.7
31	Atlanta, Ga	10.5	91.8	6.6	.....	1.6
32	Oakland, Cal	10.8	85.9	12.6	.....	1.5
33	Worcester, Mass	13.7	81.3	10.2	.....	8.4
34	Birmingham, Ala	10.9	90.9	8.8	0.1	0.2
35	Syracuse, N. Y	12.8	83.5	11.9	0.2	4.4
36	New Haven, Conn	15.6	90.3	9.7	.....	.....
37	Memphis, Tenn	8.9	92.9	5.5	.....	0.7
38	Scranton, Pa	13.1	87.1	7.6	.....	5.3
39	Richmond, Va	10.7	91.6	8.4	.....	.....
40	Paterson, N. J	13.7	89.2	7.6	0.6	2.6
41	Omaha, Nebr	12.2	88.9	10.9	0.2	.....
42	Fall River, Mass	11.9	86.6	6.0	0.4	7.7
43	Dayton, Ohio	10.5	85.1	11.5	0.6	2.9
44	Grand Rapids, Mich	12.3	81.4	10.2	.....	8.4
45	Spokane, Wash	12.1	85.2	14.0	.....	0.8
46	Nashville, Tenn	11.7	93.3	6.7	.....	.....
47	Lowell, Mass	10.6	76.4	9.7	.....	13.9
48	Cambridge, Mass	14.4	84.0	9.6	.....	6.4
49	Bridgeport, Conn	12.6	92.9	5.3	0.3	1.5
50	New Bedford, Mass	11.1	85.3	5.0	1.0	8.8
51	San Antonio, Tex	9.7	92.3	6.7	.....	1.0
52	Hartford, Conn	14.1	83.8	9.7	.....	6.5
53	Albany, N. Y	10.1	84.4	9.9	0.4	5.3
54	Trenton, N. J	11.8	89.3	6.7	.....	3.7
55	Reading, Pa	10.8	100.0	.....	.....	.....
56	Dallas, Tex	10.7	87.7	12.3	.....	.....
57	Salt Lake City, Utah	15.4	92.1	7.8	.....	.....
58	Camden, N. J	11.4	93.1	4.6	0.2	2.0
59	Springfield, Mass	14.8	80.1	11.7	.....	8.1
60	Lynn, Mass	11.7	82.0	11.0	.....	7.1
61	Lawrence, Mass	9.9	80.7	8.0	.....	11.2
62	Tacoma, Wash	12.2	84.8	13.8	.....	1.4
63	Des Moines, Iowa	15.1	85.1	14.8	.....	.....
64	Wilmington, Del	9.4	88.3	9.9	.....	1.7
65	Kansas City, Kans	12.9	90.0	10.0	.....	.....
66	Yonkers, N. Y	14.0	84.9	8.0	0.6	6.4
67	Youngstown, Ohio	10.6	92.2	7.8	.....	.....
68	Houston, Tex	11.2	87.2	10.8	.....	1.9
69	Norfolk, Va	12.9	93.8	6.1	.....	.....
70	Duluth, Minn	14.1	91.6	8.4	.....	.....
71	Fort Worth, Tex	10.6	89.0	10.9	.....	.....
72	Somerville, Mass	14.8	81.2	13.9	.....	4.9
73	St. Joseph, Mo	11.4	88.3	11.7	.....	.....
74	Utica, N. Y	11.4	87.1	9.6	.....	3.4
75	Troy, N. Y	9.4	88.3	8.8	0.2	2.6
76	Elizabeth, N. J	10.2	87.3	8.1	0.4	4.3
77	Schenectady, N. Y	12.8	83.3	7.4	0.2	9.0
78	Waterbury, Conn	14.1	88.6	6.6	.....	4.8
79	Akron, Ohio	13.1	86.4	11.8	0.2	1.6
80	Oklahoma City, Okla	12.3	92.0	8.0	.....	.....
81	Manchester, N. H	7.4	81.5	11.1	.....	7.5
82	Hoboken, N. J	11.5	91.2	4.1	.....	4.7
83	Evansville, Ind	9.6	90.4	9.6	.....	.....
84	Wilkes-Barre, Pa	12.7	100.0	.....	.....	.....
85	Erie, Pa	10.1	86.8	11.9	0.2	1.1
86	Peoria, Ill	11.3	90.5	9.5	.....	.....
87	Fort Wayne, Ind	8.8	84.4	15.3	0.4	.....
88	Harrisburg, Pa	12.7	87.5	11.4	0.3	0.8
89	Savannah, Ga	9.6	94.3	5.7	.....	.....
90	Jacksonville, Fla	8.4	94.3	5.2	.....	0.5
91	East St. Louis, Ill	9.4	93.4	6.2	.....	0.3
92	Terre Haute, Ind	12.5	90.1	9.9	.....	.....
93	Holyoke, Mass	11.4	76.8	10.3	.....	12.9
94	Portland, Me	13.5	88.0	12.0	.....	.....
95	South Bend, Ind	9.9	90.0	10.0	.....	.....
96	Charleston, S. C	7.6	92.7	7.3	.....	.....
97	Brockton, Mass	17.3	81.5	10.0	.....	8.5
98	Passaic, N. J	11.9	87.8	6.4	.....	5.8
99	Bayonne, N. J	13.6	87.2	5.6	.....	7.2
100	Johnstown, Pa	10.3	90.5	9.5	.....	.....
101	Wichita, Kans	12.8	90.4	9.5	0.1	.....
102	Covington, Ky	8.5	92.6	7.4	.....	.....
103	Allentown, Pa	12.9	100.0	.....	.....	.....
104	Pawtucket, R. I	12.2	83.7	6.6	.....	9.7
105	Springfield, Ill	11.8	84.2	11.7	3.1	1.0
106	Altoona, Pa	12.8	88.8	10.9	.....	0.4
107	Mobile, Ala	9.2	89.1	10.9	.....	.....
108	Canton, Ohio	12.6	87.5	12.5	.....	.....
109	Saginaw, Mich	12.4	84.8	14.9	0.3	.....
110	Binghamton, N. Y	12.8	88.7	11.2	.....	.....
111	Sioux City, Iowa	13.8	87.2	12.8	.....	.....
112	Atlantic City, N. J	12.7	86.4	7.9	.....	5.7
113	Rockford, Ill	14.5	84.5	15.5	.....	.....
114	Lancaster, Pa	11.0	91.4	5.8	.....	2.7
115	Springfield, Ohio	12.8	87.6	12.8	.....	.....
116	Little Rock, Ark	10.0	84.3	15.7	.....	.....
117	Sacramento, Cal	10.4	82.4	14.7	.....	2.9
118	Pueblo, Colo	13.9	82.9	17.1	.....	.....
119	Chattanooga, Tenn	10.5	93.4	6.5	.....	.....

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

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Table LXIX—Contd.

City number.	CITY.	Average school attendance per 100 inhabitants.	PERCENTAGE OF AGGREGATE ATTENDANCE AT ELEMENTARY DAY, SECONDARY DAY, NORMAL, AND NIGHT SCHOOLS.			
			Elementary day schools.	Secondary day schools.	Normal schools.	Night schools.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—contd.					
120	Bay City, Mich.	11.7	87.7	11.9	0.4	.....
121	York, Pa.	11.9	90.7	9.3	.....	.....
122	Malden, Mass.	14.5	80.7	12.4	.....	6.9
123	New Britain, Conn.	12.6	85.0	9.7	.....	5.3
124	Haverhill, Mass.	13.0	80.8	12.1	.....	7.1
125	Salem, Mass.	9.8	83.9	12.8	.....	3.3
126	Lincoln, Nebr.	14.6	86.1	13.9	.....	.....
127	Berkeley, Cal.	13.1	77.8	22.2	.....	.....
128	Davenport, Iowa	12.8	88.8	11.2	.....	.....
129	Topeka, Kans.	13.9	83.3	15.9	.....	0.7
130	McKeesport, Pa.	14.6	89.1	7.9	0.5	2.5
131	Flint, Mich.	9.8	88.7	11.0	0.4	.....
132	Tampa, Fla.	8.5	93.6	6.4	.....	.....
133	San Diego, Cal.	12.1	84.4	15.5	.....	0.1
134	El Paso, Tex.	9.5	93.4	6.6	.....	.....
135	Wheeling, W. Va.	11.0	92.9	7.1	.....	.....
136	Racine, Wis.	12.3	89.5	10.5	.....	.....
137	Kalamazoo, Mich.	11.8	84.1	15.9	.....	.....
138	Superior, Wis.	12.2	87.6	12.4	.....	.....
139	Augusta, Ga.	8.4	91.9	8.1	.....	.....
140	Macon, Ga.	14.9	91.3	8.2	0.5	.....
141	Newton, Mass.	20.4	79.1	16.5	.....	4.4
142	Butte, Mont.	9.6	89.4	10.7	.....	.....
143	Woonsocket, R. I.	9.3	86.8	5.6	.....	7.6
144	Chester, Pa.	11.9	91.9	8.0	.....	.....
145	Montgomery, Ala.	9.1	88.4	10.8	.....	0.8
146	Fitchburg, Mass.	10.4	77.6	16.7	.....	5.7
147	Dubuque, Iowa.	7.7	87.9	12.0	.....	.....
148	Galveston, Tex.	9.1	(1)	(1)	.....	.....
149	Elmira, N. Y.	11.5	79.3	16.7	.....	3.9
150	New Castle, Pa.	15.1	89.9	8.8	.....	1.4
151	West Hoboken, N. J.	13.7	92.7	2.8	.....	4.4
152	Knoxville, Tenn.	14.4	88.0	12.0	.....	.....
153	Hamilton, Ohio.	11.2	88.1	11.9	.....	.....
154	Springfield, Mo.	17.0	85.9	14.1	.....	.....
155	East Orange, N. J.	12.8	86.8	13.2	.....	.....
156	Quincy, Ill.	9.3	87.6	12.4	.....	.....
157	Roanoke, Va.	13.3	88.6	8.5	.....	2.9
158	Lexington, Ky.	11.3	90.5	9.5	.....	.....
159	Huntington, W. Va.	10.8	94.6	5.4	.....	.....
160	Joliet, Ill.	14.2	84.0	16.0	.....	.....
161	Auburn, N. Y.	9.2	78.9	15.6	0.3	5.2
162	Charlotte, N. C.	10.6	100.0	.....	.....	.....
163	Taunton, Mass.	13.5	79.9	12.3	.....	7.9
164	Everett, Mass.	17.9	84.5	10.5	.....	5.0
165	Portsmouth, Va.	9.8	93.6	6.4	.....	.....
166	Pittsfield, Mass.	15.2	86.6	10.3	.....	3.1
167	Quincy, Mass.	13.0	83.7	11.9	.....	4.4
168	Cedar Rapids, Iowa.	14.8	86.6	13.4	.....	.....
169	Oshkosh, Wis.	13.4	85.1	12.4	.....	2.5
170	Perth Amboy, N. J.	15.1	92.1	7.9	.....	.....
171	Lansing, Mich.	11.3	86.8	13.2	.....	.....
172	Pasadena, Cal.	13.8	84.0	16.0	.....	.....
173	Amsterdam, N. Y.	9.3	80.1	10.3	.....	9.6
174	Jackson, Mich.	11.2	89.0	11.0	.....	.....
175	Jamestown, N. Y.	15.7	79.5	10.7	0.2	9.7
176	San Jose, Cal.	14.2	75.9	23.1	.....	1.1
177	Decatur, Ill.	14.4	89.2	10.8	.....	.....
178	Mount Vernon, N. Y.	13.5	84.4	12.0	.....	3.6
179	Joplin, Mo.	16.1	87.0	13.0	.....	.....
180	Williamsport, Pa.	14.5	86.3	10.4	.....	3.4
181	Niagara Falls, N. Y.	13.3	80.9	14.0	.....	5.1
182	Muskogee, Okla.	9.9	88.6	11.4	.....	.....
183	Lima, Ohio.	13.5	86.5	13.1	0.4	.....
184	Chelsea, Mass.	19.7	85.0	6.8	.....	8.2
185	Aurora, Ill.	10.9	88.5	17.5	.....	.....
186	New Rochelle, N. Y.	13.9	85.2	9.5	.....	5.3
187	Austin, Tex.	11.7	84.6	15.4	.....	.....
188	La Crosse, Wis.	11.6	86.5	13.5	.....	.....
189	Newport, Ky.	9.2	90.7	9.3	.....	.....
190	Orange, N. J.	11.8	89.6	6.2	.....	4.2
191	Lorain, Ohio.	12.1	89.4	10.6	.....	.....
192	Council Bluffs, Iowa.	16.1	89.6	10.3	.....	.....
193	Lynchburg, Va.	13.4	91.5	7.8	.....	0.7

[1] Not reported separately.

Cities with highest and lowest average attendance.—The cities of the several groups with the highest and lowest average school attendance per 100 inhabitants, as shown in Table LXIX, were as follows:

GROUP.	Highest city.	Average attendance.	Lowest city.	Average attendance.
I.	Boston, Mass.	14.6	Baltimore.	9.4
II.	Newark, N. J.	14.3	San Francisco, Cal.	8.8
III.	New Haven, Conn.	15.6	Memphis, Tenn.	8.9
IV.	Brockton, Mass.	17.3	Manchester, N. H.	7.4
V.	Newton, Mass.	20.4	Dubuque, Iowa.	7.7

Per cent distribution of school attendance, by kind of school.—Table LXIX, in addition to giving the average attendance per 100 inhabitants for the four kinds of schools, gives the per cent distribution by kind of school of the total attendance of the four kinds of schools mentioned. The percentages vary considerably as between the several groups, as well as between the individual cities. The significance of these variations and their influence upon the averages shown in Table 40 are fully set forth in the text of that table. The cities of the several groups with the highest and lowest percentages of attendance of secondary and normal schools when considered together, as shown in Table LXIX, were as follows:

GROUP.	Highest city.	Percentage.	Lowest city.	Percentage.
I.	Boston, Mass.	12.2	Pittsburgh, Pa.	5.0
II.	Minneapolis, Minn.	13.5	Newark, N. J.	4.4
III.	Kansas City, Mo.	14.3	Memphis, Tenn.	5.5
IV.	Fort Wayne, Ind.	15.7	Hoboken, N. J.	4.1
V.	San Jose, Cal.	23.1	West Hoboken, N. J.	2.8

Average attendance at elementary day schools.—The reported average daily attendance at elementary day schools was 2,949,548, or 85.7 per cent of the reported attendance at all the schools for which Table 39 contains statistics. The percentage shown for elementary day schools in Table LXIX was 87.2. The corresponding percentages for the individual cities also given in Table LXIX show no great variations among the several cities. Excluding 5 cities showing 100 per cent because not reported separately, the two cities showing the greatest variation are New Orleans, La., and San Jose, Cal., reporting 94.9 and 75.9 per cent, respectively. The causes of the variations shown in the table are not in all cases apparent at the present time,

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but will be the subject of future investigations by the Bureau of the Census.

Average attendance at secondary day schools.—The reported average daily attendance at secondary day schools in the 189 cities reporting such schools was 277,614, or 8.1 per cent of the reported attendance at all schools. The percentage given in Table LXIX for secondary schools was 8.2. As indicating the relative importance of the secondary schools in the school system proper, the percentage of Table LXIX is more significant than the one first given. The percentages for secondary day schools of Table LXIX make an irregular rising series from Group I to Group V, being nearly twice as great in Group V as in Group I. From these percentages it can be seen that the relative number of pupils in regular attendance upon secondary day schools decreases in marked degree as the size of the city increases.

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 51 cities for which Table 36 contains normal school statistics, data as to attendance were secured for 46. The reported attendance for the 46 cities for which Table 39 gives figures was 6,955, or 0.2 per cent of the total daily attendance at all schools. Had complete reports been secured for all the 51 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 48 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 39 gives the average daily attendance is shown in Table LXX, which gives the reported attendance for each kind of school or educational activity.

Table LXX

City number.	City.	Parental and truant.	Industrial, trade, and vocational.	For deaf, blind, and crippled.	For neglected, delinquent, and backward children.	Vacation and summer.	Open air.	All other.
	Total	1,488	13,451	1,951	1,130	22,953	356	17,888
1	New York, N. Y	392	348	158	.....	327	265	.....
2	Chicago, Ill	443	7,933	594	.....	.....	.....	.....
3	Philadelphia, Pa	.....	224	.....	.....	.....	.....	.....
4	St. Louis, Mo	.....	404	292	.....	.....	.....	.....
5	Boston, Mass	281	262	123	.....	121	.....	9
6	Cleveland, Ohio	.....	120	112	923	3,198	.....	7,020
7	Baltimore, Md	33	.....	.....	.....	.....	.....	.....
9	Detroit, Mich	.....	.....	273	.....	.....	.....	.....
10	Buffalo, N. Y	45	238	.....	.....	2,298	.....	.....
11	San Francisco, Cal	45	.....	22	.....	.....	.....	.....
12	Milwaukee, Wis	.....	177	120	.....	.....	.....	.....
13	Cincinnati, Ohio	.....	.....	50	.....	.....	.....	66
14	Newark, N. J	.....	.....	.....	.....	8,544	.....	8,535
15	Los Angeles, Cal	.....	107	.....	.....	.....	.....	.....
20	Seattle, Wash	82	.....	23	.....	.....	.....	.....
21	Kansas City, Kans	49	.....	.....	.....	.....	.....	.....
25	Rochester, N. Y	.....	270	.....	.....	835	25	2,258
27	Portland, Oreg	.....	131	21	45	.....	.....	.....
29	Columbus, Ohio	.....	.....	.....	48	.....	.....	.....
30	Toledo, Ohio	.....	.....	.....	80	201	12	.....
33	Worcester, Mass	.....	235	.....	.....	.....	.....	.....
34	Birmingham, Ala	.....	14	.....	.....	.....	.....	.....
35	Syracuse, N. Y	17	.....	.....	.....	.....	.....	.....
43	Dayton, Ohio	.....	.....	5	.....	.....	.....	.....
44	Grand Rapids, Mich	.....	.....	63	.....	3,670	.....	.....
45	Spokane, Wash	21	.....	.....	.....	.....	.....	.....
48	Cambridge, Mass	.....	.....	.....	.....	681	.....	.....
50	New Bedford, Conn	.....	565	.....	.....	.....	.....	.....
52	Hartford, Conn	.....	.....	.....	.....	1,293	40	.....
53	Albany, N. Y	.....	90	.....	.....	.....	14	.....
54	Trenton, N. J	.....	381	.....	.....	.....	.....	.....
59	Springfield, Mass	.....	.....	.....	.....	.....	.....	.....
62	Tacoma, Wash	20	.....	14	.....	.....	.....	.....
66	Yonkers, N. Y	.....	64	.....	.....	957	.....	.....
70	Duluth, Minn	.....	.....	.....	.....	40	.....	.....
72	Somerville, Mass	.....	46	.....	.....	.....	.....	.....
76	Elizabeth, N. J	35	.....	.....	.....	.....	.....	.....
82	Hoboken, N. J	9	1,750	.....	.....	.....	.....	.....
88	Harrisburg, Pa	13	.....	15	.....	.....	.....	.....
97	Brockton, Mass	.....	.....	.....	.....	223	.....	.....
109	Saginaw, Mich	.....	25	7	.....	.....	.....	.....
136	Racine, Wis	.....	.....	21	.....	.....	.....	.....
137	Kalamazoo, Mich	.....	.....	4	.....	.....	.....	.....
138	Superior, Wis	.....	.....	6	.....	.....	.....	.....
141	Newton, Mass	.....	51	.....	19	535	.....	.....
142	Butte, Mont	.....	16	.....	.....	.....	.....	.....
163	Taunton, Mass	.....	.....	.....	15	.....	.....	.....
169	Oshkosh, Wis	.....	.....	11	.....	.....	.....	.....
188	La Crosse, Wis	.....	.....	8	.....	.....	.....	.....

Average attendance at night schools.—Payments were reported as having been made for the expenses of night schools by 137 cities, distributed in the five groups, as follows: Group I, 8; Group II, 10; Group III, 35; Group IV, 42; and Group V, 42. More or less complete data relating to average attendance at these schools were secured from 106 cities, distributed as follows: Group I, 6; Group II, 8; Group III, 29; Group IV, 29; and Group V, 34. Reports of attendance were more generally obtained from cities having a considerable attendance at night schools, such as those of Groups I and II, than from those with a smaller attendance, and hence the total average attendance reported is a much closer approximation to the total actual attendance at night schools than the number of cities reporting would indicate. The total average attendance as shown in this table was 146,620, which represented 4.2 per cent of the total reported attendance at all schools, and 4.3 per cent of the attendance at the four principal kinds of schools. If complete reports from all cities having night schools had been secured, this proportion would probably have been a little less than 5 per cent.

Number of school sittings.—The total school sittings reported numbered 4,061,841. Of this number, 3,661,503, or 90.1 per cent, were reported for elementary day schools, and 368,083, or 9.1 per cent, for secondary day schools. The sittings in elementary day schools exceeded the average attendance in those schools

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by 711,955, or 24.1 per cent of the average number in attendance. In like manner the sittings in secondary day schools exceeded the average daily attendance in those schools by 90,469, or 33.2 per cent of the average attendance in those schools. The sittings in normal schools exceeded the average daily attendance in such schools by 109.9 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 them, including all the night schools, are maintained in buildings which are devoted primarily to elementary or secondary day schools and whose sittings are therefore included in the figures for such schools.

Number of school buildings.—The total number of school buildings reported in Table 39 is 7,874, of which 2,327, or 29.5 per cent, were in cities of Group I; 962, or 12.2 per cent, in cities of Group II; 1,741, or 22.1 per cent, in cities of Group III; 1,481, or 18.9 per cent, in cities of Group IV; and 1,363, or 17.3 per cent, in cities of Group V. The average number of school sittings per building for all cities and for the five groups of cities was 718, 532, 440, 409, and 371, respectively. From this it appears that the seating capacity of school buildings increases with the size of the city, being nearly 94 per cent greater in the cities of Group I than in those of Group V. The greater capacity of the school buildings in the larger cities as compared with those of the smaller cities probably explains to some extent why the expenses other than those for instruction, as shown in Table 40, 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, 7,251, or 92.1 per cent, were for elementary schools, and 466, or 5.9 per cent, for secondary schools, the number of sittings per building being 505 and 790, respectively.

Number of schoolrooms.—Under the heading "Schoolrooms," in Table 39, is shown the number of rooms used for recitation, laboratories, shops, assembly purposes and gymnasiums. The rooms used for recitations, laboratories, and shops are all tabulated under the generic designation "Classrooms." Such rooms constitute 97.7 per cent of all rooms reported. The rooms reported under the designation "Assembly rooms" constitute 1.6 per cent of the total, and those classed as "Gymnasiums" 0.7 per cent of the total.

Of the total number of rooms reported, 83,812, or 86 per cent, were used for elementary schools; 12,539, or 12.9 per cent, for secondary schools; 500, or 0.5 per cent, for normal schools; and 643, or 0.6 per cent, for other schools.

Number of 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 39 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 LXXI, which follows, presents the information that was secured.

Table LXXI

City number.	City	Number of rooms.	City number.	City	Number of rooms.
2	Chicago, Ill.	955	93	Holyoke, Mass.	57
8	Pittsburgh, Pa.	75	106	Altoona, Pa.	2
24	Louisville, Ky.	40	130	McKeesport, Pa.	6
31	Atlanta, Ga.	18	150	New Castle, Pa.	4
32	Oakland, Cal.	14	166	Pittsfield, Mass.	10
52	Hartford, Conn.	28	169	Oshkosh, Wis.	7
72	Somerville, Mass.	34	176	San Jose, Cal.	3
75	Troy, N. Y.	18	180	Williamsport, Pa.	3

TABLE 40.

Average payments for school expenses.—Table 40 shows the average payments for the expenses of elementary day, secondary day, normal, and night schools per 100 inhabitants and per 100 pupils in regular attendance. In the first column are presented the average expenses per 100 inhabitants, and in the other columns are shown the average payments per 100 pupils in regular attendance for all the expenses of the four kinds of schools taken together and the average payments exclusive of those for general administrative expenses for each of the four kinds. In computing the expenses of general administration for the four kinds of schools, as shown in the column headed "General administration," 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 plant and miscellaneous objects formed of the corresponding totals for all schools and educational activities. The portion of the aggregate administrative expenses included in the computation for the column mentioned is also used in the computation of the first column—that showing the average payments per 100 inhabitants.

For some cities it is impossible to secure data relating to attendance at normal and night schools, so that averages for such cities could not be presented in Table 40. For these cities the average payments for expenses of general administration were computed on the basis of the figures for those classes of schools for which statistics of attendance were available.

Average payments per 100 inhabitants.—The average payment for all school expenses per 100 inhabitants for the 193 cities for which figures are presented was $462. The average for the cities of Group I, $503, was considerably larger than the averages for the cities of Groups II, III, IV, and V, which show comparatively little variation, being $465, $431, $413, and $423, respectively. The highest and lowest averages in the different groups were as follows:

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GROUP.	Highest city.	Average.	Lowest city.	Average.
I	Boston, Mass	$667	Baltimore, Md	$344
II	Washington, D. C	646	New Orleans, La	293
III	Spokane, Wash	582	Richmond, Va	242
IV	Des Moines, Iowa	709	Charleston, S. C	155
V	Pasadena, Cal	878	Tampa, Fla	154

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, 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.

Inaccurate averages per 100 inhabitants.—The averages of school expenses per 100 inhabitants in Table 40 and the per capita school expenses given in Table 13 are based upon comparable data for the great majority of cities, including all cities in which schools are administered by the city corporation proper, and also all cities with independent school districts which have the same territorial area as the city corporation. In the case of independent school districts with territory extending beyond the boundary of the city corporation, and thus having a population exceeding that of the city corporation, the averages of the two tables mentioned are larger than they should be. Data are wanting for computing more accurate averages. The names of the cities with averages per 100 inhabitants and per capita that are thus exaggerated by the Census tables are shown in the following statement, which gives for each city the percentage by which the assessed valuation of the property subject to district school taxes exceeds the assessed valuation of the property subject to taxation for city corporation purposes. The percentage of the excess of the school district population is not greatly variant from that of the assessed valuation, and if it differs therefrom it is somewhat greater. By allowing for such variation the percentages of the statement show approximately for the several cities mentioned the percentage of variation of the averages referred to in Tables 13 and 40. In the case of Pueblo, Colo., the total school expenditures included in Tables 11 and 13 have been reduced and placed on the same basis as that of other city expenditures, and hence the per capita of Table 13 for that city are not subject to the factor of error of which mention has been made.

City number.	CITY.	Per cent of excess.	City number.	CITY.	Per cent of excess.
4	St. Louis, Mo	0.8	86	Peoria, Ill	2.2
6	Cleveland, Ohio	1.2	91	East St. Louis, Ill	1.1
13	Cincinnati, Ohio	0.2	105	Springfield, Ill	2.9
15	Los Angeles, Cal	8.7	108	Canton, Ohio	0.5
20	Seattle, Wash	0.9	115	Springfield, Ohio	1.6
27	Portland, Oreg	1.2	116	Little Rock, Ark	4.8
29	Columbus, Ohio	0.2	117	Sacramento, Cal	5.6
30	Toledo, Ohio	0.6	126	Lincoln, Nebr	4.6
43	Dayton, Ohio	1.3	137	Kalamazoo, Mich	3.9
45	Spokane, Wash	0.2	153	Hamilton, Ohio	1.4
62	Tacoma, Wash	5.8	154	Springfield, Mo	1.9
65	Kansas City, Kans	4.9	174	Jackson, Mich	2.3
73	St. Joseph, Mo	2.4	179	Joplin, Mo	1.1
79	Akron, Ohio	0.2	182	Muskogee, Okla	6.7
80	Oklahoma City, Okla	9.8	185	Aurora, Ill	5.5
85	Erie, Pa	[1]	192	Council Bluffs, Iowa	2.1

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

Average payments for schools for colored pupils.—The following table shows for the 51 cities which reported separate schools for colored pupils the average payments per 100 pupils for expenses of elementary and secondary day schools:

Table LXXII

City number.	CITY.	ELEMENTARY DAY SCHOOLS.			SECONDARY DAY SCHOOLS.		
		Total.	Instruction.	All other.	Total.	Instruction.	All other.
4	St. Louis, Mo	4,026	3,281	745	14,070	8,602	5,468
7	Baltimore, Md	2,487	2,150	337	7,786	6,697	1,089
16	New Orleans, La	1,640	1,404	236	.....	.....	.....
17	Washington, D. C	3,699	3,122	577	10,178	9,184	994
21	Kansas City, Mo	2,946	2,109	837	8,910	6,791	2,119
24	Louisville, Ky	2,430	2,079	351	6,424	5,781	643
31	Atlanta, Ga	775	727	48	.....	.....	.....
34	Birmingham, Ala	1,288	969	319	2,332	1,899	433
37	Memphis, Tenn	2,012	1,707	305	6,815	5,413	1,402
39	Richmond, Va	1,858	1,611	247	3,374	3,034	340
46	Nashville, Tenn	1,634	1,372	262	2,572	2,325	247
51	San Antonio, Tex	3,107	2,633	474	3,783	3,783	.....
56	Dallas, Tex	1,765	1,588	177	4,537	3,674	863
58	Camden, N. J	[1]	[1]	[1]	.....	.....	.....
65	Kansas City, Kans	2,283	1,796	487	8,561	6,614	1,947
68	Houston, Tex	1,644	1,423	221	2,811	2,446	365
69	Norfolk, Va	1,010	866	144	.....	.....	.....
71	Fort Worth, Tex	1,258	1,081	177	2,373	1,940	433
73	St. Joseph, Mo	4,544	3,323	1,221	9,040	7,600	1,440
80	Oklahoma City, Okla	646	100	546	[1]	[1]	[1]
83	Evansville, Ind	2,940	2,457	492	14,752	12,917	1,835
88	Harrisburg, Pa	[1]	[1]	[1]	.....	.....	.....
89	Savannah, Ga	1,066	1,010	56	.....	.....	.....
90	Jacksonville, Fla	962	807	155	.....	.....	.....
91	East St. Louis, Ill	2,957	2,317	640	2,161	1,346	815
92	Terra Haute, Ind	2,810	2,286	524	.....	.....	.....
96	Charleston, S. C	1,663	1,465	198	.....	.....	.....
102	Covington, Ky	3,892	3,274	618	4,635	4,635	.....
107	Mobile, Ala	837	703	134	.....	.....	.....
116	Little Rock, Ark	1,259	982	277	4,377	3,572	805
119	Chattanooga, Tenn	1,500	1,213	287	2,502	2,502	.....
121	York, Pa	[1]	[1]	[2]	.....	.....	.....
132	Tampa, Fla	684	632	52	.....	.....	.....
134	El Paso, Tex	2,230	1,700	530	.....	.....	.....
135	Wheeling, W. Va	3,828	3,141	687	[1]	[1]	[1]
139	Augusta, Ga	1,066	1,066	.....	.....	.....	.....
140	Macon, Ga	574	574	.....	.....	.....	.....
145	Montgomery, Ala	1,113	969	144	.....	.....	.....
148	Galveston, Tex	[2]	[2]	[2]	[2]	[2]	[2]
152	Knoxville, Tenn	1,210	1,019	191	.....	.....	.....
154	Springfield, Mo	1,276	614	662	[1]	[1]	[1]
157	Roanoke, Va	1,263	1,083	180	.....	.....	.....
158	Lexington, Ky	1,483	1,247	236	3,891	3,231	660
159	Huntington, W. Va	1,333	1,005	328	4,671	4,671	.....
162	Charlotte, N. C	871	751	120	.....	.....	.....
165	Portsmouth, Va	894	691	203	.....	.....	.....
179	Joplin, Mo	2,318	1,926	392	.....	.....	.....
182	Muskogee, Okla	1,279	1,117	162	11,002	9,608	1,394
187	Austin, Tex	1,442	1,243	199	4,365	3,393	972
189	Newport, Ky	2,806	2,244	562	.....	.....	.....
193	Lynchburg, Va	1,029	754	275	.....	.....	.....

[1] Number of pupils in regular attendance not reported.
[2] Number of pupils in regular attendance not separately reported.

Average payments for normal and night schools for colored pupils.—Of the 51 cities included in the above table, 7 reported expenses for normal or night schools for colored pupils. For 3 of these cities the average payments for the expenses of such schools per 100

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pupils in regular attendance are given in the following table:

City number.	Table LXXIII CITY.	NORMAL SCHOOLS. Total.	Instruction.	All other.	NIGHT SCHOOLS. Total.	Instruction.	All other.
7	Baltimore, Md	$13,041	$13,041	.....	.....	.....	.....
17	Washington, D. C	11,507	11,504	$3	(1)	(1)	(1)
21	Kansas City, Mo	.....	.....	.....	(1)	(1)	(1)
24	Louisville, Ky	9,060	8,430	630	$1,823	$1,509	$314
46	Nashville, Tenn	.....	.....	.....	(1)	(1)	(1)
56	Dallas, Tex	.....	.....	.....	(1)	(1)	(1)
119	Chattanooga, Tenn	.....	.....	.....	(1)	(1)	(1)

[1] Number of pupils in regular attendance not reported.

TABLE 41.

School employees.—In Table 41 are presented statistics of school employees classified according to the character of the service performed and the kind of school in which employed. Table LXXIV, which follows, shows for the 165 cities for which statistics of school employees were secured and for the five groups of cities the percentage which each of the principal classes of school employees constituted of the total.

Table LXXIV GROUP.	Administrative officers.	Supervisors and teachers.	Other employees.
165 cities	0.7	89.0	10.3
Group I	0.5	88.8	10.7
Group II	0.5	89.6	9.9
Group III	0.9	89.1	10.0
Group IV	0.8	89.0	10.2
Group V	1.2	88.6	10.2

School administrative officers.—The percentage of persons employed as administrative officers increases from Group I to Group V, being nearly 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 constitutes 10.5 per cent of the total number of school employees reported for all cities. This large number was due to the numerous independent school districts which existed in that city in 1910 to which the figures of the city relate, no report having been obtained for 1911. For a few cities no report as to administrative officers was secured.

Supervisors, teachers, and other school employees.—The supervisors and teachers reported for the 165 cities numbered 115,278, of whom 44,868, or 38.9 per cent, were in the cities of Group I; 15,778, or 13.7 per cent, in the cities of Group II; 22,932, or 19. 9 per cent, in the cities of Group III; 17,170, or 14.9 per cent, in the cities of Group IV; and 14,530, or 12.6 per cent, in the cities of Group V. Of the total number, 89,806, or 77.9 per cent, were employed in elementary schools; 12,830, or 11.1 per cent, in secondary schools; 637, or 0.6 per cent, in normal schools; 3,021, or 2.6 per cent, in other day schools; and 8,984, or 7.8 per cent, in night schools. The 13,359 "Other employees" include the janitors, clerks, and such other employees as were not engaged in administration, supervision, or instruction.

TABLE 42.

Teachers' pensions.—Pensions and gratuities are paid to the teachers and former teachers of the public schools by two methods: (1) from or through the agency of public trust funds established for that purpose and (2) directly from the school district or city corporation treasury. Table 42 presents for cities having public trust funds for teachers' pensions a summary of the receipts and payments of such funds, together with the cash balances at the beginning and close of the year, and the total assets at the close of the year. For cities paying teachers' pensions and gratuities, but not having permanent pension funds for teachers, the table shows the amounts of payments made for the specified purpose, balanced by receipts to a like amount in the column headed "From city," indicating that the pensions and gratuities paid were from the general appropriation of the city corporation or from the general fund of the school district. Fifty-three cities reported the payment of teachers' pensions and gratuities. Of that number 33 had permanent pension trust funds, and 20 did not. The total pensions and gratuities paid in 1911 by the 53 cities amounted to $1,488,437, of which $1,421,447, or 95.5 per cent, was paid by the 33 cities maintaining teachers' retirement funds with investments, and $66,990, or 4.5 per cent, was paid by the other 20 cities.

Cities without permanent teachers' pension funds.—The cities paying pensions but maintaining no permanent retirement funds with investments were Newark, Paterson, Trenton, Camden, Elizabeth, Hoboken, Bayonne, East Orange, and Perth Amboy, N. J., Lynn and Pittsfield, Mass., Charleston, S. C., Harrisburg, Pa., Youngstown, Ohio, Peoria, Ill., Denver, Colo., Atlanta and Macon, Ga., Mobile, Ala., and Lynchburg, Va. 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 Atlanta and Macon, Ga., 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 33 cities having permanent funds with investments for the payment of teachers' retirement pensions reported assets in those funds at the close of 1911 amounting to $3,916,675. These funds paid out $1,421,447 in pensions, $9,514 for expenses of fund management, and $1,684,087 for investments purchased. They received during the year an aggregate of $3,274,047, of which amount $859,663 was revenue or fund income. Of this latter amount $136,762, or 15.9 per cent, was derived from the income of investments; $826, or 0.1 per

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cent, from gifts; and $722,075, or 84 per cent, from teachers' contributions to pension funds; while $1,175,806, or 59.7 per cent of the total receipts other than from the sale of investments, was contributed from the general funds of the school district or appropriated by the city corporation from the general fund.

School pensions in cities, classified according to population.—Of the 8 cities of Group I, 6 reported the payment of pensions, the amount paid by them constituting 80.6 per cent of that paid by all. Of the 10 cities of the second group, 6 reported the payment of pensions amounting to only 10.6 per cent of the total. Pensions were paid by 14 of the 35 cities of Group III, by 15 of the 55 cities of Group IV, and by only 10 of the 85 cities of Group V, the amounts so paid representing 5.2, 2.8, and 0.7 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, $886,397, or 59.5 per cent, was paid by New York City alone, which city also reported 31.5 per cent of the assets of pension funds.

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GENERAL TABLES

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF OVER 30,000 ON JULY 1, 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 49.]

City number.	City.	Date of incorporation as a city.		Population.			Area (acres) July 1, 1911.			Area (acres) annexed between June 1, 1900, and July 1, 1911.		
		First.	Latest.	Estimated as of July 1, 1911.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.[1]	Total.	Land.	Water.	Total.	Land.	Water.
	Grand total			28,559,142	27,576,464	20,378,844	[2] 2,856,920.9	2,596,189.5	260,731.4	399,988.5	375,375.5	24,613.0
	Group I			11,859,549	11,511,841	8,907,841	[2] 533,721.6	522,185.4	11,536.2	15,541.0	15,541.0	
	Group II			3,833,341	3,682,060	2,709,179	516,532.1	409,326.5	107,205.6	66,558.7	65,863.3	695.4
	Group III			5,599,645	5,400,418	3,777,968	671,257.4	603,116.3	68,141.1	171,803.7	153,510.0	18,293.7
	Group IV			4,051,061	3,886,734	2,724,015	536,622.5	502,413.0	34,209.5	95,010.8	92,212.5	2,798.3
	Group V			3,215,546	3,095,411	2,259,841	[2] 598,787.3	559,148.3	39,639.0	51,074.3	48,248.7	2,825.6
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
1	New York, N. Y.	1653	1901	4,956,865	4,766,883	3,437,202	[3]	183,555.0	[3]			
2	Chicago, Ill.	1837	1875	2,245,404	2,185,283	1,698,575	122,448.3	118,233.1	4,215.2	440.0	440.0	
3	Philadelphia, Pa.	1701	1887	1,580,248	1,549,008	1,293,697	84,933.0	83,340.0	1,593.0			
4	St. Louis, Mo.	1822	1876	700,707	687,029	575,238	39,276.8	39,099.8	177.0			
5	Boston, Mass.	1822	1854	688,912	670,585	560,892	27,364.0	24,743.0	[4] 2,621.0	64.0	64.0	
6	Cleveland, Ohio	1836	1891	580,398	560,663	381,768	29,378.8	29,208.8	170.0	6,630.1	6,630.1	
7	Baltimore, Md.	1796	1898	564,545	558,485	508,957	20,255.0	19,290.0	965.0			
8	Pittsburgh, Pa.	1816	1901	542,470	533,905	[5] 451,512	26,510.7	24,715.7	[6] 1,795.0	8,406.9	8,406.9	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich.	1824	1853	493,039	465,766	285,704	26,572.6	26,102.6	470.0	7,958.6	7,958.6	
10	Buffalo, N. Y.	1832	1891	435,315	423,715	352,387	26,981.0	24,892.0	2,089.0	101.0	101.0	
11	San Francisco, Cal.	1850	1910	425,982	416,912	342,782	81,280.0	29,760.0	51,520.0			
12	Milwaukee, Wis.	1846	1874	395,532	373,857	285,315	15,588.5	15,264.5	324.0	2,205.4	2,205.4	
13	Cincinnati, Ohio	1819	1908	378,155	363,591	325,902	39,101.1	39,084.0	17.1	16,533.4	16,533.4	
14	Newark, N. J.	1836	1836	363,377	347,469	246,070	14,976.0	[6] 14,826.0	150.0	2,984.0	2,984.0	
15	Los Angeles, Cal.	1851	1911	347,550	319,198	102,479	64,473.0	63,480.0	993.0	36,776.3	36,080.9	695.4
16	New Orleans, La.	1805	1896	345,433	339,075	287,104	169,323.0	125,440.0	43,883.0			
17	Washington, D. C.	1802	1878	337,476	331,069	278,718	44,316.9	38,408.4	5,908.5			
18	Minneapolis, Minn.	1867	1881	311,182	301,408	202,718	33,920.0	32,069.0	1,851.0			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
19	Jersey City, N. J.	1827	1889	276,474	267,779	206,433	12,288.0	8,320.0	3,968.0			
20	Seattle, Wash.	1869	1889	259,615	237,194	80,671	60,466.0	37,481.0	22,985.0	33,405.0	20,020.0	13,385.0
21	Kansas City, Mo.	1853	1903	258,009	248,381	163,752	38,193.0	37,443.0	750.0	20,700.0	20,700.0	
22	Indianapolis, Ind.	1831	1905	240,530	233,650	169,164	21,451.9	21,131.9	320.0	3,273.9	3,273.9	
23	Providence, R. I.	1832	1866	230,693	224,326	175,597	11,700.2	11,352.2	348.0	[7] 2.9	[7] 2.9	
24	Louisville, Ky.	1824	1893	227,445	223,928	204,731	15,871.0	13,317.7	2,553.3	[8] 586.2	[8] 586.2	
25	Rochester, N. Y.	1834	1908	227,103	218,149	162,608	13,351.5	12,876.3	475.2	1,680.5	1,625.3	55.2
26	Denver, Colo.	1859	1904	222,611	213,381	133,859	37,600.0	37,028.0	572.0	[9] 5,440.0	[9] 5,400.0	40.0
27	Portland, Oreg.	1851	1903	222,442	207,214	90,426	32,442.0	30,975.0	1,467.0	8,204.0	8,204.0	
28	St. Paul, Minn.	1854	1910	219,136	214,744	163,065	35,450.0	33,388.0	2,092.0			
29	Columbus, Ohio	1816	1834	187,674	181,511	125,560	13,171.2	13,017.8	153.4	2,800.1	2,800.1	
30	Toledo, Ohio	1837	1837	172,984	168,497	131,822	18,265.6	16,025.6	2,240.0			
31	Atlanta, Ga.	1847	1874	161,515	154,839	89,872	16,428.0	16,422.0	6.0	9,548.0	9,548.0	
32	Oakland, Cal.	1854	1911	159,601	150,174	66,960	38,561.0	31,591.0	6,970.0	27,328.0	23,488.0	3,840.0
33	Worcester, Mass.	1848	1894	150,336	145,986	118,421	24,556.0	23,683.0	903.0			
34	Birmingham, Ala.	1871	1871	142,295	132,685	38,415	30,912.0	30,881.2	30.8	26,768.0	26,737.2	30.8
35	Syracuse, N. Y.	1848	1901	142,124	137,249	108,374	11,583.6	11,083.6	500.0	240.6	240.6	
36	New Haven, Conn.	1784	1899	136,735	133,605	108,027	14,340.0	11,460.0	2,880.0			
37	Memphis, Tenn.	1849	1891	133,281	131,105	102,320	12,352.0	12,352.0	367.0	1,988.0	1,988.0	
38	Scranton, Pa.	1866	1901	133,165	129,867	102,026	12,508.9	12,361.7	147.2	175.6	175.6	
39	Richmond, Va.	1782	1867	129,721	127,628	85,050	7,028.0	6,388.0	640.0	3,504.4	3,404.4	100.0
40	Paterson, N. J.	1851	1871	129,087	125,600	105,171	5,357.0	5,157.0	200.0			
41	Omaha, Nebr.	1857	1905	126,731	124,096	102,555	15,680.0	15,400.0	280.0			
42	Fall River, Mass.	1854	1903	122,593	119,295	104,863	26,156.0	21,723.0	4,433.0	780.0	140.0	640.0
43	Dayton, Ohio	1841	1903	118,649	116,577	85,333	10,637.0	10,061.0	576.0	3,749.0	3,590.0	159.0
44	Grand Rapids, Mich.	1850	1905	116,037	112,571	87,565	11,040.0	10,731.0	309.0			
45	Spokane, Wash.	1883	1910	113,661	104,402	36,848	25,120.0	24,819.0	301.0	12,160.0	12,159.0	1.0
46	Nashville, Tenn.	1806	1853	111,666	110,364	80,865	11,417.0	11,177.0	240.0	5,113.0	5,083.0	30.0
47	Lowell, Mass.	1836	1836	109,009	106,294	94,969	9,098.0	8,308.0	790.0	1,138.0	1,138.0	
48	Cambridge, Mass.	1846	1891	106,643	104,839	91,886	4,180.8	4,014.3	166.5			
49	Bridgeport, Conn.	1836	1895	105,854	102,054	70,996	8,576.0	7,906.0	670.0			
50	New Bedford, Mass.	1847	1847	102,099	96,652	62,442	20,873.0	12,406.0	8,467.0	18.0	18.0	
51	San Antonio, Tex.	1837	1903	101,911	96,614	53,321	23,040.0	22,905.0	135.0			
52	Hartford, Conn.	1784	1850	101,247	98,915	79,850	11,065.6	10,155.6	910.0			
53	Albany, N. Y.	1686	1908	100,969	100,253	94,151	10,070.1	9,774.4	295.7	3,206.3	3,193.6	12.7

[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] Not reported.
[4] Water area contains 1,546 acres of land submerged at high tide.
[5] Includes population of territory annexed since 1900.
[6] Includes 4,147 acres of meadow land.
[7] Detached.
[8] 725.8 acres annexed and 139.6 acres detached.
[9] 5,760 acres annexed and 320 acres detached.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF OVER 30,000 ON JULY 1, 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 49.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911[1]

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.			AREA (ACRES) JULY 1, 1911.			AREA (ACRES) ANNEXED BETWEEN JUNE 1, 1900, AND JULY 1, 1911.		
		First.	Latest.	Estimated as of July 1, 1911.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.[2]	Total.	Land.	Water.	Total.	Land.	Water.
54	Trenton, N. J.	1792	1874	99,946	96,815	73,307	4,903.0	4,490.0	413.0	.....	.....	.....
55	Reading, Pa.	1847	1847	98,164	96,071	78,961	4,022.0	4,022.0	.....	57.0	57.0	.....
56	Dallas, Tex.	1856	1907	98,075	92,104	42,638	10,608.7	10,493.5	115.2	5,159.0	5,159.0	.....
57	Salt Lake City, Utah.	1851	1888	97,331	92,777	53,531	31,241.0	30,541.0	700.0	[3] 1,714.0	[3] 1,558.6	155.4
58	Camden, N. J.	1828	1899	97,308	94,538	75,935	5,029.5	4,474.5	555.0	.....	.....	.....
59	Springfield, Mass.	1852	1852	92,675	88,926	62,059	24,661.0	23,861.0	800.0	.....	.....	.....
60	Lynn, Mass.	1850	1850	92,332	89,336	68,513	7,248.0	6,943.0	305.0	.....	.....	.....
61	Lawrence, Mass.	1853	1853	89,753	85,892	62,559	4,577.0	4,185.0	392.0	.....	.....	.....
62	Tacoma, Wash.	1875	1909	89,392	83,743	37,714	27,920.0	25,168.0	2,752.0	6,003.0	6,003.0	.....
63	Des Moines, Iowa.	1857	1907	88,821	86,368	62,139	35,309.2	34,549.2	760.0	.....	.....	.....
64	Wilmington, Del.	1832	1832	88,745	87,411	76,508	6,515.0	4,026.0	[3] 2,489.0	.....	.....	.....
65	Kansas City, Kans.	1886	1886	[4] 85,679	82,331	51,418	10,364.0	9,774.0	590.0	3,990.0	3,700.0	290.0
66	Yonkers, N. Y.	1872	1895	84,361	79,803	47,931	13,440.0	12,700.0	740.0	.....	.....	.....
67	Youngstown, Ohio.	1868	1868	83,165	79,066	44,885	6,756.8	6,606.8	150.0	[5] 616.6	[5] 616.6	.....
68	Houston, Tex.	1839	1905	82,913	78,800	44,633	10,171.5	10,031.4	140.1	5,403.0	5,403.0	.....
69	Norfolk, Va.	1845	1906	81,935	67,452	46,624	5,966.6	4,773.8	1,192.8	2,305.8	1,837.6	468.2
70	Duluth, Minn.	1870	1900	81,818	78,466	52,969	43,116.8	37,715.2	5,401.6	.....	.....	.....
71	Fort Worth, Tex.	1872	1907	79,394	73,312	26,688	10,540.0	10,494.0	46.0	4,280.0	4,274.0	6.0
72	Somerville, Mass.	1871	1899	79,177	77,236	61,643	2,700.0	2,600.0	100.0	1,056.0	1,056.0	.....
73	St. Joseph, Mo.	1853	1885	[6] 78,927	77,403	102,979	8,880.0	8,460.0	400.0	2,560.0	2,560.0	.....
74	Utica, N. Y.	1832	1908	77,088	74,419	56,383	5,955.0	5,905.0	50.0	964.0	964.0	.....
75	Troy, N. Y.	1816	1911	76,947	76,813	[7] 75,057	6,308.0	6,140.0	168.0	2,637.0	2,547.0	90.0
76	Elizabeth, N. J.	1855	1863	76,558	73,409	52,130	6,230.0	6,191.0	39.0	380.0	380.0	.....
77	Schenectady, N. Y.	1798	1909	76,447	72,826	31,682	5,075.0	5,000.0	75.0	2,135.7	2,121.7	14.0
78	Waterbury, Conn.	1853	1896	75,833	73,141	[7] 51,139	18,048.0	17,981.0	67.0	14,433.0	14,433.0	.....
79	Akron, Ohio.	1836	1865	72,290	69,067	42,728	7,468.8	7,380.8	88.0	22.0	22.0	.....
80	Oklahoma City, Okla.	1891	1891	72,253	64,205	10,037	11,268.6	11,229.6	39.0	9,172.8	9,152.8	20.0
81	Manchester, N. H.	1846	1846	71,663	70,063	56,987	21,700.0	20,119.5	1,580.5	.....	.....	.....
82	Hoboken, N. J.	1855	1855	71,528	70,324	59,364	1,220.0	830.0	390.0	.....	.....	.....
83	Evansville, Ind.	1847	1905	70,723	69,647	59,007	5,440.0	5,400.0	40.0	[8] 275.0	[8] 275.0	.....
84	Wilkes-Barre, Pa.	1871	1898	68,987	67,105	51,721	3,433.0	3,233.0	200.0	.....	.....	.....
85	Erie, Pa.	1851	1874	68,212	66,525	52,733	4,960.6	4,780.6	180.0	41.0	41.0	.....
86	Peoria, Ill.	1845	1892	67,828	66,950	56,100	6,020.0	6,020.0	.....	2,912.0	2,912.0	.....
87	Fort Wayne, Ind.	1839	1904	66,098	63,933	45,115	6,109.0	5,988.0	121.0	700.0	700.0	.....
88	Harrisburg, Pa.	1860	1860	65,710	64,186	50,167	5,540.7	3,448.8	2,091.9	577.8	577.8	.....
89	Savannah, Ga.	1789	1789	65,592	65,064	54,244	4,300.0	4,053.0	247.0	1,056.0	1,056.0	.....
90	Jacksonville, Fla.	1822	1887	63,346	57,699	28,429	7,920.0	5,920.0	2,000.0	.....	.....	.....
91	East St. Louis, Ill.	1865	1888	61,693	58,547	29,655	7,850.0	7,828.0	22.0	4,737.0	4,737.0	.....
92	Terre Haute, Ind.	1833	1905	59,700	58,157	36,673	5,486.0	5,026.0	460.0	1,738.0	1,738.0	.....
93	Holyoke, Mass.	1873	1897	59,603	57,730	45,712	14,585.0	13,423.0	1,162.0	3,712.0	3,712.0	.....
94	Portland, Me.	1832	1863	59,602	58,571	50,145	14,825.1	13,790.7	1,034.4	.....	.....	.....
95	South Bend, Ind.	1865	1901	59,380	53,684	35,999	9,318.4	9,117.8	200.6	[9] 6,275.6	[9] 6,205.9	69.7
96	Charleston, S. C.	1783	1783	59,203	58,833	55,807	3,276.8	2,406.4	870.4	.....	.....	.....
97	Brockton, Mass.	1881	1881	59,092	56,878	40,063	13,798.4	13,798.4	.....	.....	.....	.....
98	Passaic, N. J.	1873	1873	58,971	54,773	27,777	2,087.7	1,998.7	89.0	15.0	15.0	.....
99	Bayonne, N. J.	1869	1872	58,837	55,545	32,722	3,938.0	2,577.0	1,361.0	.....	.....	.....
100	Johnstown, Pa.	1889	1889	57,766	55,482	35,936	3,197.3	2,997.3	200.0	[10] 555.5	[10] 555.5	.....
101	Wichita, Kans.	1871	1886	[4] 55,583	52,450	24,671	12,640.0	12,380.0	260.0	190.0	190.0	.....
102	Covington, Ky.	1834	1894	54,024	53,270	42,938	3,093.0	3,083.0	10.0	1,286.5	1,286.5	.....
103	Allentown, Pa.	1867	1889	53,765	51,913	35,416	3,155.3	3,095.3	60.0	1,144.1	1,144.1	.....
104	Pawtucket, R. I.	1886	1886	53,664	51,622	39,231	[9] 725.0	5,498.0	227.0	.....	.....	.....
105	Springfield, Ill.	1840	1882	53,484	51,678	34,159	5,504.0	5,504.0	.....	1,350.6	1,350.6	.....
106	Altoona, Pa.	1868	1868	53,398	52,127	38,973	2,114.6	2,114.6	.....	423.4	423.4	.....
107	Mobile, Ala.	1814	1901	52,684	51,521	38,469	11,200.0	8,640.0	2,560.0	6,690.0	5,005.0	1,685.0
108	Canton, Ohio.	1854	1854	52,287	50,217	30,667	5,064.0	5,029.0	35.0	1,600.0	1,600.0	.....
109	Saginaw, Mich.	1889	1908	51,311	50,510	42,345	7,897.1	7,657.1	240.0	5.9	5.9	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	1867	1907	49,768	48,443	39,647	6,400.0	5,913.6	486.4	120.1	120.1	.....
111	Sioux City, Iowa.	1857	1886	49,398	47,828	33,111	28,645.0	28,020.0	625.0	.....	.....	.....
112	Atlantic City, N. J.	1854	1902	48,271	46,150	27,838	3,060.0	2,760.0	300.0	.....	.....	.....
113	Rockford, Ill.	1852	1880	48,068	45,401	31,051	6,159.0	5,967.0	192.0	975.0	975.0	.....
114	Lancaster, Pa.	1818	1818	47,933	47,227	41,459	2,560.0	2,530.0	30.0	.....	.....	.....
115	Springfield, Ohio.	1850	1903	47,822	46,921	38,253	7,104.0	7,004.0	100.0	1,344.0	1,344.0	.....
116	Little Rock, Ark.	1831	1875	47,456	45,941	38,307	5,820.0	5,440.0	380.0	[11] 1,014.0	[11] 1,014.0	.....
117	Sacramento, Cal.	1863	1903	46,581	44,696	29,282	2,890.8	2,890.8	.....	.....	.....	.....
118	Pueblo, Colo.	1873	1911	46,354	44,395	28,157	7,250.0	7,190.0	90.0	124.0	124.0	.....
119	Chattanooga, Tenn.	1851	1901	46,100	44,604	30,154	3,200.0	3,200.0	.....	832.0	832.0	.....
120	Bay City, Mich.	1865	1907	46,096	45,166	[7] 40,747	7,071.8	6,316.8	755.0	2,995.2	2,617.6	377.6
121	York, Pa.	1887	1887	46,091	44,750	33,708	2,200.0	2,165.0	35.0	795.4	795.4	.....
122	Malden, Mass.	1882	1882	45,956	44,404	33,664	3,072.0	3,060.0	12.0	.....	.....	.....
123	New Britain, Conn.	1871	1905	45,839	43,916	25,998	8,438.5	8,428.5	10.0	5,520.0	5,520.0	.....
124	Haverhill, Mass.	1870	1870	45,646	44,115	37,175	22,000.0	20,500.0	1,500.0	.....	.....	.....

[1] Includes population of cities as enumerated, except as stated in footnotes.
[2] 1,714 acres of land and water annexed, and 3,163.5 acres detached.
[3] Includes 1,460 acres of marsh land.
[4] State census, March, 1911.
[5] 618.6 acres annexed, and 2 acres detached.
[6] Based on the census of 1890–1910, on account of the defective work of the enumerator in 1900.
[7] Includes population of territory annexed since 1900.
[8] 280 acres annexed, and 14 acres detached.
[9] 6,208.6 acres annexed, and 2.7 acres detached.
[10] 505 acres annexed, and 39.5 acres detached.
[11] Detached.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF OVER 30,000 ON JULY 1, 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 49.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	DATE OF INCORPORATION AS A CITY.		POPULATION.			AREA (ACRES) JULY 1, 1911.			AREA (ACRES) ANNEXED BETWEEN JULY 1, 1900, AND JULY 1, 1911.		
		First.	Latest.	Estimated as of July 1, 1911.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.[1]	Total.	Land.	Water.	Total.	Land.	Water.
125	Salem, Mass.	1836	1836	45,176	43,697	35,956	5,440.0	4,827.0	613.0			
126	Lincoln, Nebr.	1871	1887	44,488	43,973	40,169	4,891.2	4,888.6	2.6	[2] 345.8	[2] 345.8	
127	Berkeley, Cal.	1878	1909	43,785	40,434	13,214	10,720.0	5,280.0	5,440.0	2,704.0	464.0	2,240.0
128	Davenport, Iowa.	1851	1857	43,764	43,028	35,254	5,280.0	5,280.0		1.0	1.0	
129	Topeka, Kans.	1857	1907	[3] 43,684	43,684	33,608	5,632.0	5,312.0	320.0	[4] 945.5	[4] 945.5	
130	McKeesport, Pa.	1891	1891	43,635	42,694	34,227	2,240.0	2,236.8	3.2	136.9	136.9	
131	Flint, Mich.	1855	1909	43,417	38,550	13,103	8,346.0	8,306.0	40.0	441.6	441.6	
132	Tampa, Fla.	1887	1887	43,119	37,782	15,839	7,680.0	5,760.0	1,920.0	3,992.0	3,992.0	
133	San Diego, Cal.	1850	1909	42,255	39,578	17,700	47,323.8	47,323.8				
134	El Paso, Tex.	1873	1907	42,216	39,279	15,906	5,836.8	5,724.3	112.5	1,404.0	1,404.0	
135	Wheeling, W. Va.	1836	1907	41,978	41,641	38,878	2,050.0	1,345.0	705.0			
136	Racine, Wis.	1848	1905	41,917	38,002	29,102	3,840.0	3,750.0	90.0	880.0	850.0	30.0
137	Kalamazoo, Mich.	1884	1907	41,423	39,437	24,404	5,307.0	5,216.0	91.0			
138	Superior, Wis.	1889	1891	41,334	40,384	31,091	27,000.0	23,400.0	3,600.0			
139	Augusta, Ga.	1798	1798	41,236	41,040	39,441	3,042.0	2,858.0	184.0			
140	Macon, Ga.	1832	1893	41,048	40,665	23,272	5,310.0	5,260.0	50.0	2,617.4	2,617.4	
141	Newton, Mass.	1873	1902	40,531	39,806	33,587	11,406.0	11,106.0	300.0	[5] 4.0	[5] 4.0	
142	Butte, Mont.	1879	1888	39,917	39,165	30,470	3,300.0	3,300.0		2,000.0	2,000.0	
143	Woonsocket, R. I.	1658	1888	39,594	38,125	28,204	5,632.0	5,532.0	100.0			
144	Chester, Pa.	1866	1869	39,093	38,537	33,988	3,000.0	2,985.0	15.0			
145	Montgomery, Ala.	1837	1905	39,032	38,136	30,346	4,211.2	4,211.2		1,280.0	1,280.0	
146	Fitchburg, Mass.	1872	1872	38,997	37,826	31,531	18,163.0	17,963.0	200.0			
147	Dubuque, Iowa.	1840	1840	[3] 38,494	38,494	36,297	8,320.0	8,290.0	30.0			
148	Galveston, Tex.	1839	1903	37,930	36,981	37,789	(6)	4,989.2	(6)			
149	Elmira, N. Y.	1864	1906	37,535	37,176	35,672	4,747.0	4,546.0	201.0			
150	New Castle, Pa.	1869	1889	37,224	36,280	28,339	5,915.0	5,815.0	100.0	234.0	234.0	
151	West Hoboken, N. J.	1888	1888	36,969	35,403	23,094	546.0	546.0				
152	Knoxville, Tenn.	1815	1907	36,799	36,346	32,637	2,551.0	2,541.0	10.0			
153	Hamilton, Ohio.	1854	1854	36,669	35,279	23,914	3,460.0	3,320.0	140.0	1,668.0	1,648.0	20.0
154	Springfield, Mo.	1855	1885	36,661	35,201	23,267	4,998.4	4,998.4		1,318.4	1,318.4	
155	East Orange, N. J.	1899	1909	36,650	34,371	21,506	2,480.0	2,480.0				
156	Quincy, Ill.	1839	1895	36,628	36,587	36,252	5,141.0	3,715.0	1,426.0	131.0	131.0	
157	Roanoke, Va.	1884	1892	36,510	34,874	21,495	3,462.4	3,394.5	67.9			
158	Lexington, Ky.	1832	1894	36,167	35,099	26,369	3,200.0	3,200.0				
159	Huntington, W. Va.	1872	1909	35,347	31,161	11,923	7,920.0	7,892.0	28.0	2,270.0	2,270.0	
160	Joliet, Ill.	1852	1876	35,320	34,670	29,353	2,520.0	2,430.0	90.0			
161	Auburn, N. Y.	1848	1906	35,199	34,668	30,345	5,440.0	5,390.0	50.0			
162	Charlotte, N. C.	1815	1851	35,144	34,014	18,091	8,192.0	8,167.0	25.0	6,777.6	6,777.6	
163	Taunton, Mass.	1864	1910	35,061	34,259	31,036	31,264.0	28,320.0	2,944.0			
164	Everett, Mass.	1892	1892	34,550	33,484	24,336	2,176.0	1,988.0	188.0			
165	Portsmouth, Va.	1858	1858	34,434	33,190	17,427	1,680.0	1,545.0	135.0	650.0	650.0	
166	Pittsfield, Mass.	1891	1891	33,856	32,121	21,766	22,900.0	21,925.0	975.0			
167	Quincy, Mass.	1889	1889	33,755	32,642	23,899	17,186.0	10,736.0	6,450.0			
168	Cedar Rapids, Iowa.	1850	1908	33,736	32,811	25,656	8,397.0	7,909.0	488.0			
169	Oshkosh, Wis.	1853	1911	33,678	33,062	28,284	5,446.4	5,036.8	409.6	20.0	20.0	
170	Perth Amboy, N. J.	1871	1871	33,664	32,121	17,699	3,804.0	2,844.0	960.0			
171	Lansing, Mich.	1858	1858	33,481	31,229	16,485	4,800.0	4,500.0	300.0			
172	Pasadena, Cal.	1886	1909	33,332	30,291	9,117	7,170.8	7,170.8		3,638.0	3,638.0	
173	Amsterdam, N. Y.	1885	1885	33,116	31,267	20,929	3,787.0	3,542.0	245.0	330.0	322.0	8.0
174	Jackson, Mich.	1843	1905	32,694	31,433	25,180	5,760.0	5,628.0	132.0			
175	Jamestown, N. Y.	1886	1907	32,608	31,297	22,892	5,410.4	5,351.4	59.0			
176	San Jose, Cal.	1850	1906	32,607	28,946	21,500	3,965.0	3,965.0		419.0	419.0	
177	Decatur, Ill.	1856	1881	32,551	31,140	20,754	2,846.8	2,846.8		598.3	598.3	
178	Mount Vernon, N. Y.	1892	1911	32,403	30,919	21,228	2,694.4	2,644.4	50.0			
179	Joplin, Mo.	1873	1900	32,296	32,073	26,023	9,600.0	9,600.0		3,840.0	3,840.0	
180	Williamsport, Pa.	1866	1889	32,239	31,860	28,757	4,544.0	4,485.0	59.0			
181	Niagara Falls, N. Y.	1892	1892	31,440	30,445	19,457	6,970.0	5,900.0	1,070.0			
182	Muskogee, Okla.	1898	1911	31,433	25,278	4,254	5,278.7	5,278.7		1,712.0	1,712.0	
183	Lima, Ohio.	1871	1871	31,390	30,508	21,723	4,360.0	4,280.0	80.0	689.2	689.2	
184	Chelsea, Mass.	1857	1894	31,275	32,452	34,072	1,440.0	1,270.0	170.0			
185	Aurora, Ill.	1857	1857	31,249	29,807	24,147	4,420.0	4,245.0	175.0	220.0	220.0	
186	New Rochelle, N. Y.	1899	1910	30,968	28,867	14,720	6,345.0	6,325.0	20.0			
187	Austin, Tex.	1839	1909	30,824	29,860	22,258	10,561.0	8,282.0	2,279.0	[7] 76.5	[7] 76.5	
188	La Crosse, Wis.	1856	1869	30,748	30,417	28,895	5,866.5	5,330.9	535.6			
189	Newport, Ky.	1850	1894	30,554	30,309	28,301	843.0	729.0	114.0			
190	Orange, N. J.	1872	1872	30,503	29,630	24,141	1,400.0	1,400.0				
191	Lorain, Ohio.	1894	1894	30,455	28,883	16,028	6,810.0	6,690.0	120.0			
192	Council Bluffs, Iowa.	1853	1853	30,218	29,292	25,802	12,627.2	11,616.0	1,011.2			
193	Lynchburg, Va.	1805	1896	30,165	29,494	18,891	3,000.0	2,800.0	200.0	1,600.0	1,350.0	150.0

[1] Includes population of cities as enumerated, except as stated in footnotes.
[2] 345.8 acres annexed and 644.1 acres detached.
[3] Census Apr. 15, 1910.
[4] 962.5 acres annexed and 17 acres detached.
[5] Detached.
[6] Not reported.
[7] 76.5 acres annexed and 1,795.5 acres detached.

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 50.]

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS.			Aggregate of receipts and of cash balances at beginning of year.[1]	PAYMENTS.			Cash balances at close of year.
			Total.	Revenue. (Table 3.)	Nonrevenue. (Table 19.)		Total.	Governmental cost. (Table 3.)	Nongovernmental cost. (Table 19.)	
	Grand total	$235,493,265	$1,676,823,121	$805,720,133	$871,102,988	$1,912,321,386	$1,647,707,380	$928,335,398	$719,371,982	$264,614,006
	Group I	112,054,072	897,212,482	406,410,156	490,802,326	1,009,266,554	882,649,467	461,996,554	420,652,913	126,617,087
	Group II	44,372,034	245,403,476	114,556,889	130,846,587	289,775,510	240,321,667	128,436,000	111,885,667	49,453,843
	Group III	38,619,496	262,689,595	139,415,053	123,274,542	301,309,091	258,092,382	167,948,321	90,144,061	43,216,709
	Group IV	23,420,387	156,599,095	82,127,742	74,471,353	180,019,482	154,124,735	99,507,257	54,617,478	25,894,747
	Group V	17,032,276	114,918,473	63,210,293	51,708,180	131,950,749	112,519,129	70,387,266	42,131,863	19,431,620
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.									
1	New York, N. Y.	$22,118,136	$531,883,895	$198,963,893	$332,920,002	$554,002,031	$526,312,685	$251,629,309	$274,683,376	$27,689,346
2	Chicago, Ill.	23,522,720	133,422,046	66,177,314	67,244,732	156,944,766	132,418,362	62,374,378	70,043,984	24,526,404
3	Philadelphia, Pa.	14,830,146	69,639,724	39,378,126	30,261,598	84,469,870	62,554,899	44,077,953	18,476,946	21,914,971
4	St. Louis, Mo.	14,861,142	25,285,192	20,237,211	5,047,981	40,146,334	27,838,311	22,595,123	5,243,188	12,308,023
5	Boston, Mass.	9,748,567	55,374,654	34,352,470	21,022,184	65,123,221	52,506,024	29,902,211	22,603,813	12,617,197
6	Cleveland, Ohio	14,199,832	36,732,854	14,933,821	21,799,033	50,932,686	35,617,467	16,512,506	19,104,961	15,315,219
7	Baltimore, Md.	1,881,963	17,897,180	13,843,058	4,054,122	19,779,143	17,903,783	15,228,541	2,675,242	1,875,360
8	Pittsburgh, Pa.	10,891,566	26,976,937	18,524,263	8,452,674	37,868,503	27,497,936	19,676,533	7,821,403	10,370,567
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.									
9	Detroit, Mich.	$2,409,663	$17,840,941	$12,079,688	$5,761,253	$20,250,604	$17,941,591	$12,343,824	$5,597,767	$2,309,013
10	Buffalo, N. Y.	2,117,339	29,666,635	11,882,761	17,783,874	31,783,974	29,446,288	13,084,220	16,362,068	2,337,686
11	San Francisco, Cal.	10,745,640	19,954,685	12,520,600	7,434,085	30,700,325	22,742,652	17,444,202	5,298,450	7,957,673
12	Milwaukee, Wis.	1,127,022	17,579,789	9,324,290	8,255,499	18,706,811	17,159,037	9,459,677	7,699,360	1,547,774
13	Cincinnati, Ohio	12,357,470	31,618,645	13,343,765	18,274,880	43,976,115	33,469,753	15,842,598	17,627,155	10,506,362
14	Newark, N. J.	4,312,299	34,270,114	12,112,540	22,157,574	38,582,413	35,013,130	13,085,822	21,927,308	3,569,283
15	Los Angeles, Cal.	7,635,201	30,967,286	13,067,632	17,899,654	38,602,487	28,145,542	16,710,768	11,434,774	10,456,945
16	New Orleans, La.	2,354,045	24,450,122	8,106,988	16,343,134	26,804,167	18,262,982	8,290,169	9,972,813	8,541,185
17	Washington, D. C.	512,925	18,944,112	13,441,394	5,502,718	19,457,037	19,000,372	12,291,507	6,708,865	456,665
18	Minneapolis, Minn.	800,430	20,111,147	8,677,231	11,433,916	20,911,577	19,140,320	9,943,213	9,197,107	1,771,257
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.									
19	Jersey City, N. J.	$1,112,597	$19,324,254	$6,945,666	$12,378,588	$20,436,851	$18,925,572	$13,398,808	$5,526,764	$1,511,279
20	Seattle, Wash.	4,566,138	23,691,505	13,373,049	10,318,456	28,257,643	23,376,199	17,042,119	6,334,080	4,881,444
21	Kansas City, Mo.	1,101,619	11,710,683	7,505,002	4,205,681	12,812,302	10,477,609	7,610,563	2,867,046	2,334,693
22	Indianapolis, Ind.	990,905	6,103,638	4,677,126	1,426,512	7,094,543	6,067,145	4,956,152	1,110,993	1,027,398
23	Providence, R. I.	902,708	8,373,030	5,761,132	2,611,898	9,275,738	8,271,657	5,158,206	3,113,451	1,004,081
24	Louisville, Ky.	1,750,538	9,833,073	6,062,313	3,770,760	11,583,611	9,351,028	6,079,990	3,271,038	2,232,583
25	Rochester, N. Y.	2,279,354	15,499,576	5,606,488	9,893,088	17,778,930	15,001,818	7,336,647	7,665,171	2,777,112
26	Denver, Colo.	809,285	11,682,969	6,574,059	5,108,910	12,492,254	11,425,887	6,661,173	4,764,714	1,066,367
27	Portland, Oreg.	2,210,833	20,061,999	9,019,240	11,042,759	22,272,832	17,690,158	14,872,353	2,817,805	4,582,674
28	St. Paul, Minn.	1,263,386	7,030,053	4,511,913	2,518,140	8,293,439	7,265,142	4,623,810	2,641,332	1,028,297
29	Columbus, Ohio	1,544,940	9,072,035	4,395,941	4,676,094	10,616,975	9,180,245	4,963,357	4,216,858	1,436,730
30	Toledo, Ohio	2,396,916	6,827,769	3,738,087	3,089,682	9,224,685	6,733,016	4,002,015	2,731,001	2,491,669
31	Atlanta, Ga.	1,220,078	4,903,287	3,272,527	1,630,760	6,123,365	5,273,975	4,328,753	945,222	849,390
32	Oakland, Cal.	2,238,387	4,754,016	4,317,738	436,278	6,992,403	5,765,075	5,246,266	518,809	1,227,328
33	Worcester, Mass.	353,512	7,453,099	3,768,219	3,684,880	7,806,611	7,105,727	4,223,734	2,881,993	700,884
34	Birmingham, Ala.	616,806	6,279,796	2,003,332	4,276,464	6,896,602	6,391,932	3,139,814	3,252,118	504,670
35	Syracuse, N. Y.	1,031,534	7,382,156	3,415,550	3,966,606	8,413,690	7,216,191	3,591,979	3,624,212	1,197,499
36	New Haven, Conn.	149,184	4,479,825	2,537,368	1,942,457	4,629,009	4,437,756	2,481,739	1,956,017	191,253
37	Memphis, Tenn.	1,128,034	5,038,739	2,959,793	2,078,946	6,166,773	5,417,414	4,324,884	1,092,530	749,359
38	Scranton, Pa.	630,533	2,164,385	1,712,963	451,422	2,794,918	2,313,374	1,843,041	470,333	481,544
39	Richmond, Va.	1,116,806	5,011,021	3,354,467	1,656,554	6,127,827	5,583,117	3,735,137	1,847,980	544,710
40	Paterson, N. J.	329,587	5,231,542	1,993,966	3,237,576	5,561,129	5,348,222	1,959,871	3,388,351	212,907
41	Omaha, Nebr.	1,525,983	6,693,485	2,996,499	3,696,996	8,219,468	6,631,551	3,881,714	2,749,837	1,587,917
42	Fall River, Mass.	669,706	4,347,119	2,315,410	2,031,709	5,016,825	4,341,420	2,315,344	2,026,076	675,405
43	Dayton, Ohio	785,471	3,727,608	2,428,946	1,298,662	4,513,079	3,627,316	2,466,727	1,160,589	885,763
44	Grand Rapids, Mich.	829,521	4,358,827	2,454,718	1,904,109	5,188,348	4,446,616	3,005,476	1,441,140	741,732
45	Spokane, Wash.	525,203	11,022,953	3,860,779	7,162,174	11,548,156	9,901,804	5,917,608	3,984,196	1,646,352
46	Nashville, Tenn.	941,810	2,693,538	1,952,700	740,838	3,635,348	2,637,727	2,306,489	331,238	997,621
47	Lowell, Mass.	210,774	4,202,215	2,048,212	2,154,003	4,412,989	4,243,060	2,163,689	2,079,371	169,929
48	Cambridge, Mass.	402,657	6,309,961	3,208,276	3,101,685	6,712,618	6,322,185	2,685,313	3,636,872	390,433
49	Bridgeport, Conn.	200,097	1,872,423	1,715,786	156,637	2,072,520	1,936,367	1,685,336	251,031	136,153
50	New Bedford, Mass.	346,226	5,477,668	2,457,820	3,019,848	5,823,894	5,413,165	3,274,823	2,138,342	410,729
51	San Antonio, Tex.	971,765	1,576,619	1,406,009	170,610	2,548,384	1,857,833	1,419,456	438,377	690,551
52	Hartford, Conn.	699,857	4,189,610	2,711,951	1,477,659	4,889,467	4,370,224	2,969,785	1,400,439	519,243
53	Albany, N. Y.	766,746	4,309,119	2,262,018	2,047,101	5,075,865	3,744,855	2,276,120	1,468,735	1,331,010

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS.			Aggregate of receipts and of cash balances at beginning of year.[1]	PAYMENTS.			Cash balances at close of year.
			Total.	Revenue. (Table 3.)	Nonrevenue. (Table 19.)		Total.	Governmental cost. (Table 3.)	Nongovernmental cost. (Table 19.)	
54	Trenton, N. J.	$674,004	$4,053,723	$1,771,732	$2,281,991	$4,727,787	$3,954,061	$2,026,174	$1,927,887	$773,726
55	Reading, Pa.	514,849	1,628,115	1,300,486	327,629	2,142,964	1,618,644	1,227,446	391,198	524,320
56	Dallas, Tex.	903,715	3,396,341	2,088,874	1,307,467	4,300,056	2,966,536	2,485,396	481,140	1,333,520
57	Salt Lake City, Utah.	466,782	4,160,113	2,789,327	1,370,786	4,626,895	3,987,111	3,140,985	846,126	639,784
58	Camden, N. J.	436,269	3,220,539	1,431,335	1,789,204	3,656,808	3,184,649	1,547,501	1,637,148	472,159
59	Springfield, Mass.	1,043,347	4,135,972	2,851,358	1,284,614	5,779,319	4,557,528	3,373,214	1,184,314	1,221,791
60	Lynn, Mass.	214,215	5,542,056	2,067,079	3,475,607	5,756,901	5,515,252	2,068,332	3,446,920	241,649
61	Lawrence, Mass.	161,181	3,343,342	1,564,706	1,778,636	3,504,523	3,421,744	1,676,650	1,745,094	82,779
62	Tacoma, Wash.	1,161,457	9,432,816	4,200,746	5,232,070	10,594,273	8,338,257	6,602,076	1,736,181	2,256,016
63	Des Moines, Iowa.	822,644	2,872,807	2,122,811	749,996	3,695,451	2,851,325	2,566,220	285,105	844,126
64	Wilmington, Del.	129,882	2,914,804	1,153,636	1,761,168	3,044,686	2,728,085	1,326,427	1,401,658	316,601
65	Kansas City, Kans.	965,127	3,061,072	1,824,644	1,236,428	4,026,199	3,488,739	2,677,260	811,479	537,460
66	Yonkers, N. Y.	101,563	6,006,308	2,317,779	3,688,529	6,107,871	5,896,469	3,180,660	2,715,809	211,402
67	Youngstown, Ohio.	711,364	3,059,097	1,671,466	1,387,631	3,770,461	3,042,844	2,063,668	979,176	727,617
68	Houston, Tex.	557,468	2,738,658	1,551,799	1,186,859	3,326,126	3,234,296	2,307,065	927,231	91,830
69	Norfolk, Va.	260,068	3,801,247	1,523,691	2,277,556	4,061,315	3,829,253	2,336,496	1,492,757	232,060
70	Duluth, Minn.	278,829	3,069,489	2,512,275	557,214	3,348,318	2,921,954	2,628,406	293,548	426,364
71	Fort Worth, Tex.	135,532	4,693,490	2,079,735	2,613,755	4,829,022	3,804,830	2,986,656	818,174	1,024,192
72	Somerville, Mass.	107,789	2,899,531	1,760,364	1,139,167	3,007,320	2,896,886	1,722,586	1,174,300	110,434
73	St. Joseph, Mo.	417,853	1,947,414	1,530,022	417,392	2,365,267	2,022,174	1,476,433	545,741	343,093
74	Utica, N. Y.	244,865	2,517,931	1,266,964	1,250,967	2,762,796	2,661,459	1,518,151	1,143,308	101,337
75	Troy, N. Y.	358,866	4,026,352	1,627,909	2,398,443	4,385,218	3,674,403	1,701,835	1,972,568	710,815
76	Elizabeth, N. J.	374,857	2,224,742	1,182,771	1,041,971	2,599,599	2,248,165	1,162,811	1,085,354	351,434
77	Schenectady, N. Y.	391,287	3,056,254	1,709,750	1,346,504	3,447,541	3,076,868	1,759,895	1,316,973	370,673
78	Waterbury, Conn.	163,471	2,752,947	1,363,194	1,389,753	2,916,418	2,442,046	1,759,769	682,277	474,372
79	Akron, Ohio.	620,577	3,184,147	1,168,532	2,015,615	3,804,724	3,092,735	1,618,152	1,474,583	711,989
80	Oklahoma City, Okla.	589,103	4,986,903	1,419,506	3,567,397	5,576,006	4,881,170	4,038,033	843,137	694,836
81	Manchester, N. H.	313,528	1,906,667	1,133,315	773,352	2,220,195	1,741,514	1,115,875	625,639	478,681
82	Hoboken, N. J.	172,914	3,730,219	1,510,485	2,219,734	3,903,133	3,526,957	1,499,518	2,027,439	376,176
83	Evansville, Ind.	473,576	1,581,361	1,241,082	340,279	2,054,937	1,678,321	1,216,930	461,391	376,616
84	Wilkes-Barre, Pa.	401,471	1,094,561	877,569	126,992	1,496,032	1,094,399	1,049,908	44,491	311,633
85	Erie, Pa.	201,346	1,534,732	1,170,268	364,464	1,736,078	1,492,751	1,248,373	244,378	243,327
86	Peoria, Ill.	328,806	1,773,850	1,289,271	484,579	2,102,656	1,916,547	1,461,323	455,224	186,109
87	Fort Wayne, Ind.	731,147	1,615,679	1,284,096	331,583	2,346,826	1,661,925	1,292,601	369,324	684,901
88	Harrisburg, Pa.	703,467	1,477,475	1,131,355	346,120	2,180,942	1,651,372	1,309,908	341,464	529,570
89	Savannah, Ga.	33,731	1,489,803	1,297,418	192,385	1,523,534	1,514,777	1,236,652	278,125	8,757
90	Jacksonville, Fla.	351,927	2,117,197	1,589,915	527,282	2,469,124	1,688,725	1,599,001	89,724	780,399
91	East St. Louis, Ill.	915,720	1,435,774	951,854	483,920	2,351,494	1,990,712	1,742,639	248,073	360,782
92	Terre Haute, Ind.	486,186	949,813	830,613	119,200	1,435,999	843,578	774,911	68,667	592,421
93	Holyoke, Mass.	380,578	3,249,073	1,640,680	1,608,393	3,629,651	3,182,557	1,687,245	1,495,312	447,094
94	Portland, Me.	326,605	6,220,526	1,761,983	4,458,543	6,547,131	6,001,884	2,561,242	3,440,642	545,247
95	South Bend, Ind.	230,424	1,311,684	898,176	413,508	1,542,108	1,274,618	997,731	276,887	267,490
96	Charleston, S. C.	253,292	1,164,363	969,085	195,278	1,417,655	1,347,503	1,204,698	142,805	70,152
97	Brockton, Mass.	217,719	3,991,878	1,423,072	2,568,806	4,209,597	3,953,236	1,477,208	2,476,028	256,361
98	Passaic, N. J.	162,513	2,335,393	575,430	1,759,963	2,497,906	2,420,545	907,627	1,512,918	77,361
99	Bayonne, N. J.	462,545	3,555,571	1,262,750	2,292,821	4,018,116	3,500,183	1,703,034	1,797,149	517,933
100	Johnstown, Pa.	278,034	705,997	581,252	124,745	984,031	801,657	677,337	124,350	182,344
101	Wichita, Kans.	447,638	2,419,655	1,497,637	922,018	2,867,293	2,781,739	2,443,421	338,318	85,554
102	Covington, Ky.	233,950	1,562,650	797,157	765,493	1,796,600	1,491,530	789,425	702,105	305,070
103	Allentown, Pa.	89,417	988,940	677,646	311,294	1,078,357	859,191	678,581	180,610	219,166
104	Pawtucket, R. I.	329,340	2,406,701	1,189,991	1,216,710	2,736,041	2,458,808	1,315,620	1,143,188	277,233
105	Springfield, Ill.	100,647	1,551,039	1,147,586	403,473	1,651,706	1,418,501	842,683	575,818	233,205
106	Altoona, Pa.	442,002	1,219,705	789,622	430,083	1,661,707	1,060,348	793,123	267,225	601,359
107	Mobile, Ala.	287,512	1,135,946	842,668	293,278	1,423,458	1,195,435	970,547	224,888	228,023
108	Canton, Ohio.	462,667	1,614,505	839,579	774,926	2,077,172	1,482,159	998,229	483,930	595,013
109	Saginaw, Mich.	164,661	1,821,478	1,073,696	747,782	1,986,139	1,755,750	933,570	822,180	230,389

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$259,233	$1,231,873	$790,456	$441,417	$1,491,106	$1,223,150	$750,885	$472,265	$267,956
111	Sioux City, Iowa.	121,495	970,427	859,688	110,739	1,091,922	1,033,373	892,948	140,425	58,549
112	Atlantic City, N. J.	907,943	4,674,485	1,938,803	2,735,682	5,582,428	4,328,703	2,513,913	1,814,790	1,253,725
113	Rockford, Ill.	39,250	1,452,846	768,077	684,769	1,492,096	1,405,152	1,014,165	390,987	86,944
114	Lancaster, Pa.	77,400	699,342	575,001	124,341	776,742	652,177	594,725	57,452	124,565
115	Springfield, Ohio.	246,118	1,614,863	963,406	651,457	1,860,981	1,565,176	917,679	647,497	295,805
116	Little Rock, Ark.	52,506	1,297,760	739,994	557,766	1,350,266	990,897	748,607	242,290	359,369
117	Sacramento, Cal.	549,326	1,618,250	1,526,352	91,898	2,167,576	1,595,097	1,418,527	176,570	572,479
118	Pueblo, Colo.	87,502	2,197,592	1,025,488	1,172,104	2,285,094	2,191,527	939,778	1,251,749	93,567
119	Chattanooga, Tenn.	414,212	1,049,563	704,195	345,368	1,463,775	1,217,706	956,239	261,467	246,069
120	Bay City, Mich.	205,073	1,181,364	787,919	393,445	1,386,437	1,177,515	626,526	550,989	208,922
121	York, Pa.	107,775	859,495	705,302	154,193	967,270	722,625	605,618	117,007	244,645
122	Malden, Mass.	68,923	2,039,116	1,014,377	1,024,739	2,108,039	2,043,810	953,877	1,089,933	64,229
123	New Britain, Conn.	48,128	1,447,535	815,559	631,976	1,495,663	1,406,081	1,017,031	389,050	89,582
124	Haverhill, Mass.	123,402	1,873,033	946,998	926,035	1,996,435	1,924,200	1,004,367	919,833	72,235

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

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TABLE 2.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS.			Aggregate of receipts and of cash balances at beginning of year.	PAYMENTS.			Cash balances at close of year.
			Total.	Revenue. (Table 3.)	Nonrevenue. (Table 19.)		Total.	Governmental cost. (Table 3.)	Nongovernmental cost. (Table 19.)	
125	Salem, Mass.	$97,601	$1,389,311	$780,160	$609,151	$1,486,912	$1,431,863	$804,592	$627,271	$55,049
126	Lincoln, Nebr.	307,059	1,097,121	908,686	188,435	1,404,180	1,056,856	801,880	254,976	347,324
127	Berkeley, Cal.	192,341	1,054,766	946,599	108,167	1,247,107	1,063,378	968,444	94,934	183,729
128	Davenport, Iowa.	317,344	1,199,670	973,570	226,100	1,517,014	1,171,039	912,659	258,380	345,975
129	Topeka, Kans.	221,077	1,276,540	1,034,427	242,113	1,497,617	1,211,406	958,268	253,138	286,211
130	McKeesport, Pa.	345,271	1,059,563	730,207	329,356	1,404,834	1,057,123	684,268	372,855	347,711
131	Flint, Mich.	223,793	1,258,951	596,778	662,173	1,482,744	1,094,572	842,532	252,040	388,172
132	Tampa, Fla.	152,070	923,245	637,164	286,081	1,075,315	892,394	612,264	280,130	182,921
133	San Diego, Cal.	349,701	2,983,285	1,851,713	1,131,572	3,332,986	2,329,569	2,156,038	173,531	1,003,417
134	El Paso, Tex.	482,134	2,368,623	762,936	1,605,687	2,850,757	2,478,765	2,111,520	367,245	371,992
135	Wheeling, W. Va.	649,515	897,015	745,630	151,385	1,546,530	1,091,976	908,072	183,904	454,554
136	Racine, Wis.	109,826	918,491	687,802	230,689	1,028,317	916,019	722,688	193,331	112,298
137	Kalamazoo, Mich.	78,428	1,186,318	652,859	533,459	1,264,746	1,072,659	597,401	475,258	192,087
138	Superior, Wis.	344,361	1,362,609	775,788	586,823	1,706,970	1,430,419	896,815	533,604	276,551
139	Augusta, Ga.	27,412	1,125,529	885,167	240,362	1,152,941	1,136,793	963,981	172,812	16,148
140	Macon, Ga.	167,215	1,492,731	705,489	787,242	1,659,946	1,562,723	1,423,826	138,897	97,223
141	Newton, Mass.	160,346	4,001,747	1,723,480	2,278,267	4,162,093	4,026,619	1,467,959	2,558,660	135,474
142	Butte, Mont.	244,539	1,373,290	807,292	565,998	1,617,829	1,447,651	824,429	623,222	170,178
143	Woonsocket, R. I.	135,328	2,417,112	611,213	1,805,899	2,552,940	2,337,198	555,219	1,781,979	215,742
144	Chester, Pa.	57,628	878,891	414,839	464,052	936,519	529,286	371,445	157,841	407,233
145	Montgomery, Ala.	160,852	1,548,785	751,933	796,852	1,709,637	1,576,795	1,071,140	505,655	132,842
146	Fitchburg, Mass.	88,276	2,073,594	864,071	1,209,523	2,162,170	2,099,232	910,193	1,189,039	62,938
147	Dubuque, Iowa.	104,756	751,970	643,066	108,904	856,726	652,729	576,218	76,511	203,997
148	Galveston, Tex.	327,233	1,360,580	840,316	520,264	1,687,813	1,435,369	1,109,853	325,516	252,444
149	Elmira, N. Y.	96,689	854,246	552,062	302,184	950,935	900,861	594,087	306,774	50,074
150	New Castle, Pa.	142,134	643,455	458,741	184,714	785,589	582,123	474,487	107,636	203,466
151	West Hoboken, N. J.	163,372	910,373	495,918	414,455	1,073,745	944,563	527,044	417,519	129,182
152	Knoxville, Tenn.	117,370	1,331,873	805,569	526,304	1,449,243	1,279,205	716,074	563,221	169,948
153	Hamilton, Ohio.	504,165	1,072,110	734,740	337,370	1,576,275	1,314,932	968,600	346,242	261,343
154	Springfield, Mo.	74,849	626,552	561,367	65,185	701,401	599,419	518,323	81,096	101,982
155	East Orange, N. J.	106,793	3,722,080	1,023,873	2,698,207	3,828,873	3,298,638	1,227,414	2,071,224	530,235
156	Quincy, Ill.	177,565	738,625	566,416	172,209	916,190	728,773	462,409	266,364	187,417
157	Roanoke, Va.	543,989	1,235,403	589,669	645,734	1,779,392	1,244,119	984,789	259,330	535,273
158	Lexington, Ky.	125,566	1,102,090	656,940	445,150	1,227,656	1,057,401	612,352	445,049	170,255
159	Huntington, W. Va.	25,427	820,919	306,249	514,670	846,346	548,110	476,170	71,940	298,236
160	Joliet, Ill.	108,734	809 852	566,139	243,713	918,586	833,684	577,731	255,953	84,902
161	Auburn, N. Y.	174,034	1,084,380	635,473	448,907	1,258,414	1,165,177	677,842	487,335	93,237
162	Charlotte, N. C.	63,080	418,218	373,144	45,074	481,298	384,155	339,089	45,066	97,143
163	Taunton, Mass.	53,875	1,789,749	775,150	1,014,599	1,843,624	1,754,709	732,586	1,022,123	88,915
164	Everett, Mass.	187,298	1,649,842	780,974	868,868	1,837,140	1,710,998	731,097	979,901	126,142
165	Portsmouth, Va.	63,077	810,188	349,540	460,648	873,265	733,984	505,291	228,693	139,281
166	Pittsfield, Mass.	33,763	1,808,790	686,600	1,122,190	1,842,553	1,720,740	1,109,142	611,598	121,813
167	Quincy, Mass.	107,638	1,850,453	911,397	939,056	1,958,091	1,820,023	1,046,932	773,091	138,068
168	Cedar Rapids, Iowa.	169,792	1,228,462	934,339	294,123	1,398,254	1,176,048	1,009,850	166,198	222,206
169	Oshkosh, Wis.	106,693	921,841	612,430	309,411	1,028,539	960,638	500,201	460,437	67,901
170	Perth Amboy, N. J.	165,785	1,535,581	566,514	969,067	1,721,366	1,512,971	719,448	793,523	208,395
171	Lansing, Mich.	29,149	1,222,386	730,812	491,574	1,251,535	1,179,946	738,826	441,120	71,589
172	Pasadena, Cal.	326,565	1,354,273	1,192,486	161,787	1,680,838	1,299,311	1,098,337	200,974	381,527
173	Amsterdam, N. Y.	36,025	675,895	405,933	269,962	711,920	693,735	354,001	309,734	18,185
174	Jackson, Mich.	48,766	648,504	526,449	122,055	697,270	663 586	536,391	127,195	33,684
175	Jamestown, N. J.	133,034	1,057,754	598,599	459,155	1,190,788	1,083,530	600,222	393,308	107,258
176	San Jose, Cal.	108,842	768,310	755,756	12,554	877,152	771,841	718,530	53,311	105,311
177	Decatur, Ill.	268,568	775,746	551,289	224,457	1,044,314	913,221	763,870	149,351	131,093
178	Mount Vernon, N. Y.	387,019	2,167,050	874,281	1,292,769	2,554,069	2,102,572	1,993,075	1,009,497	451,497
179	Joplin, Mo.	150,193	488,763	430,358	58,405	638,956	549,511	455,435	94,076	89,445
180	Williamsport, Pa.	54,328	515,528	414,525	101,003	569,856	486,538	324,200	162,338	83,318
181	Niagara Falls, N. Y.	872,338	1,757,410	972,846	784,564	2,629,748	1,716,423	1,332,654	383,769	913,325
182	Muskogee, Okla.	472,194	1,233,643	582,590	651,053	1,705,837	1,210,848	902,951	307,897	494,989
183	Lima, Ohio.	161,348	835,090	543,047	292,043	996,438	829,064	448,172	380,892	167,374
184	Chelsea, Mass.	25,612	3,947,172	881,531	3,065,641	3,972,784	3,919,243	970,299	2,948,944	53,541
185	Aurora, Ill.	83,266	650,218	519,664	130,554	733,484	697,968	600,169	97,799	35,516
186	New Rochelle, N. Y.	504,485	2,189,524	935,572	1,253,952	2,694,009	2,092,738	1,442,187	650,551	601,271
187	Austin, Tex.	104,306	729,160	628,747	100,413	833,466	696,847	643,977	52,870	136,619
188	La Crosse, Wis.	271,282	818,878	531,250	287,628	1,090,160	807,559	520,743	286,816	282,601
189	Newport, Ky.	102,453	699,527	361,890	337,637	801,980	699,545	337,687	361,858	102,435
190	Orange, N. J.	204,282	2,358,815	628,904	1,729,911	2,563,097	2,249,436	679,282	1,570,154	313,661
191	Lorain, Ohio.	343,381	1,033,928	505,319	528,609	1,377,309	1,039,871	645,395	394,476	337,438
192	Council Bluffs, Iowa.	166,625	564,554	471,527	93,027	731,179	552,985	458,066	94,919	178,194
193	Lynchburg, Va.	193,630	1,253,682	730,576	523,106	1,447,312	1,411,828	885,160	526,668	35,484

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

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
			From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
		Total.	General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
	Grand total	$805,720,133	$485,065,780	$11,380,435	$1,552,845	$50,974,591	$3,824,919	$68,509,773	$4,110,891	$32,844,465	$3,050,563	$1,490,257
	Group I	406,410,156	259,435,582	7,416,642	198,020	23,729,475	2,142,886	22,996,269	1,540,103	6,824,187	1,859,093	923,768
	Group II	114,556,889	66,542,293	299,603	130,073	8,803,508	520,750	8,672,370	578,648	10,731,311	363,732	287,218
	Group III	139,415,053	76,405,772	1,914,632	426,097	8,706,790	595,120	21,547,556	806,971	6,889,933	190,535	194,089
	Group IV	82,127,742	45,638,725	972,533	507,908	5,530,869	330,236	9,194,042	570,246	4,677,941	336,126	57,769
	Group V	63,210,293	37,043,408	777,025	290,747	4,203,949	235,927	6,099,536	614,923	3,721,093	301,077	27,413
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
1	New York, N. Y.	$198,963,893	$136,551,248	$4,749,204	.....	$6,768,906	$723,902	$12,278,772	$600,592	$1,550,439	$17,490	$516,946
2	Chicago, Ill.	66,177,314	37,101,068	.....	.....	8,313,768	937,459	5,631,731	558,457	381,820	7,763	215,714
	City corporation	37,352,592	11,719,565	.....	.....	8,313,768	895,439	5,524,591	540,925	.....	3,330	99,181
	County	5,637,855	4,465,054	.....	.....	.....	42,020	.....	15,239	.....	.....	.....
	School district	14,042,153	12,885,405	.....	.....	.....	.....	.....	1,606	381,820	4,433	116,533
	Park commissions	5,450,814	5,066,803	.....	.....	.....	.....	107,140	687	.....	.....	.....
	Sanitary district	3,693,895	2,964,241	.....	.....	.....	.....	.....	.....	.....	.....	.....
3	Philadelphia, Pa.	39,378,126	22,011,770	.....	$76,722	2,165,106	115,711	765,022	76,029	2,639,803	8,839	81,347
	City corporation	39,287,326	21,929,308	.....	76,722	2,165,106	115,711	765,022	76,029	2,639,803	8,839	81,347
	Poor districts	90,800	82,462	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo.	20,237,211	11,812,788	.....	.....	1,963,979	177,943	1,967,146	80,680	350,103	110,792	14,176
	City corporation	15,845,113	7,984,847	.....	.....	1,963,979	177,943	1,967,146	71,716	.....	110,792	14,176
	School district	4,392,098	3,827,941	.....	.....	.....	.....	.....	8,964	350,103	.....	.....
5	Boston, Mass.	34,352,470	21,884,172	2,505,229	121,298	1,024,383	36,395	271,755	101,549	24,912	1,645,396	52,049
6	Cleveland, Ohio	14,933,821	9,091,735	950	.....	1,423,467	36,546	1,181,450	28,542	277,757	61,663	26,699
	City corporation	8,569,721	3,707,059	.....	.....	1,423,416	27,871	1,008,605	5,458	.....	753	7,059
	County	2,247,476	1,739,284	950	.....	51	8,675	172,845	22,459	.....	.....	.....
	School district	4,116,624	3,645,392	.....	.....	.....	.....	.....	625	277,757	60,910	19,640
7	Baltimore, Md.	13,843,058	8,610,890	161,259	.....	1,236,300	27,466	64,093	14,262	542,925	.....	16,837
8	Pittsburgh, Pa.	18,524,263	12,371,911	.....	.....	833,566	87,464	836,300	79,992	756,428	7,150	.....
	City corporation	16,073,331	10,836,472	.....	.....	769,627	80,108	835,837	68,873	364,022	7,150	.....
	County	2,450,932	1,535,439	.....	.....	63,939	7,356	463	11,119	392,406	.....	.....
	School district	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich.	$12,079,688	$7,303,674	$368	.....	$810,652	$42,530	$876,734	$33,844	$872,789	$6,385	$20,366
	City corporation	10,933,466	6,754,337	.....	.....	435,282	39,631	866,257	24,380	856,385	6,385	20,366
	County	1,146,222	549,337	368	.....	375,370	2,899	10,477	9,464	16,404	.....	.....
10	Buffalo, N. Y.	11,882,761	7,658,618	184,770	.....	702,914	40,324	669,707	28,260	315,061	3,463	32,040
	City corporation	10,623,224	6,679,583	171,658	.....	702,914	40,324	669,707	20,184	164,688	3,463	32,040
	County	1,259,537	979,035	13,112	.....	.....	.....	.....	8,076	150,393	.....	.....
11	San Francisco, Cal.	12,520,600	8,231,944	.....	.....	1,265,203	48,894	1,415,567	32,925	737,038	3,145	33,157
12	Milwaukee, Wis.	9,324,290	6,079,051	22,392	.....	808,517	65,168	824,330	47,497	306,856	200	30,505
	City corporation	8,024,194	5,016,722	.....	.....	808,517	63,276	824,330	47,231	306,856	200	30,505
	County	1,300,096	1,062,329	22,392	.....	.....	1,892	.....	266	.....	.....	.....
13	Cincinnati, Ohio	13,343,765	7,433,002	677	.....	1,115,065	76,965	481,331	36,521	172,059	77,779	36,257
	City corporation	9,265,825	3,924,429	.....	.....	1,078,828	70,445	481,331	18,302	3,697	62,471	11,568
	County	1,518,271	1,213,249	677	.....	36,237	6,520	.....	18,219	.....	15,308	.....
	School district	2,559,669	2,295,324	.....	.....	.....	.....	.....	.....	168,362	.....	24,689
14	Newark, N. J.	12,112,540	6,671,136	2,792	$78,078	674,113	23,917	978,721	24,876	1,417,487	712	16,206
	City corporation	10,493,061	5,376,654	.....	78,078	674,113	23,917	973,518	17,778	1,300,519	676	16,206
	County	1,619,479	1,294,482	2,792	.....	.....	.....	5,203	7,098	116,968	36	.....
15	Los Angeles, Cal.	13,067,632	7,673,132	.....	.....	721,435	112,931	1,773,056	188,999	795,307	6,107	17,779
	City corporation	8,777,243	4,517,658	.....	.....	712,441	104,166	1,773,056	160,677	.....	1,700	17,779
	County	1,500,078	1,179,800	.....	.....	8,994	8,765	.....	28,322	5,964	4,407	.....
	School district	2,790,311	1,975,674	.....	.....	.....	.....	.....	.....	789,343	.....	.....
16	New Orleans, La.	8,106,988	5,459,024	.....	51,995	895,238	21,636	.....	47,593	191,204	40,841	15,916
17	Washington, D. C.	13,441,394	4,770,174	.....	.....	1,323,016	75,295	444,849	91,422	5,689,401	15,595	14,033
18	Minneapolis, Minn.	8,677,231	5,262,538	88,604	.....	487,355	13,090	1,208,075	46,711	234,089	209,505	70,959
	City corporation	7,978,084	4,715,832	90,004	.....	487,248	5,183	1,193,010	41,804	231,301	209,505	70,959
	County	699,147	546,706	8,600	.....	107	7,907	15,065	4,907	2,788	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 50.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		
						For expenses and interest.							
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
$17,270,578	$11,029,507	$5,662,807	$23,536,087	$35,416,575	$928,335,398	$612,256,069	$474,657,660	$36,106,194	$101,492,215	$316,079,329	$136,369,508	$13,754,243	$193,464,064	
7,552,597	6,681,521	4,072,779	16,092,426	44,944,808	461,996,554	323,029,947	243,760,143	17,836,413	61,433,391	138,966,607	63,839,593	8,253,195	83,380,209	
4,212,970	1,349,646	1,418,346	2,293,485	8,347,936	128,496,000	84,493,120	70,806,314	3,516,060	10,175,746	43,997,880	15,088,998	1,149,887	30,058,769	
2,836,155	1,551,147	109,560	2,880,854	14,059,842	107,948,321	90,790,118	76,559,612	5,992,700	14,237,806	29,779,397	18,153,670	1,246,129	42,624,935	
1,364,407	593,769	26,950	1,249,880	11,076,341	99,507,257	61,123,607	46,715,150	5,352,189	9,056,271	38,383,650	18,153,670	806,155	21,004,135	
1,304,449	553,484	35,172	1,014,442	6,987,648	70,387,266	46,814,277	36,816,441	3,408,835	6,589,001	23,572,989	9,475,850	2,298,877	16,396,016	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.														
$1,292,483	$1,526,400	$193,735	$9,551,873	$22,341,903	$251,629,309	$163,205,183	$115,154,040	$7,642,765	$40,408,378	$88,424,126	$52,665,416	.....	$35,758,710	1
1,910,732	3,259,432	593,393	736,540	6,529,437	62,374,378	46,011,845	39,226,935	3,036,466	3,748,444	16,362,533	.....	$3,802,936	20,165,469	2
691,096	3,259,432	49,066	384,050	5,872,149	35,115,792	25,504,506	20,679,288	2,729,333	2,095,885	9,611,286	.....	.....	.....	
980,143	.....	559	134,841	.....	5,903,725	5,567,046	5,315,924	.....	351,122	336,679	.....	.....	.....	
25,702	.....	493,705	132,894	.....	13,450,457	10,165,401	10,141,760	.....	23,641	3,285,056	.....	.....	.....	
207,518	.....	.....	68,666	.....	5,103,374	3,043,491	2,591,154	.....	452,337	2,064,883	.....	.....	.....	
6,213	.....	50,064	16,089	657,288	2,796,030	1,631,401	493,809	307,133	825,459	1,164,629	.....	.....	.....	
1,658,623	626,924	3,068,024	1,310,771	4,773,435	44,077,953	35,378,710	29,062,112	2,469,622	3,846,976	8,699,243	4,699,827	.....	3,999,416	3
1,650,698	626,924	3,068,024	1,310,358	4,773,435	43,994,601	35,295,358	28,979,559	2,469,622	3,846,177	8,699,243	.....	.....	.....	
7,925	.....	.....	413	.....	83,352	83,352	82,553	.....	799	.....	.....	.....	.....	
495,700	437,647	115,551	429,169	2,281,537	22,595,123	14,603,472	12,359,494	1,149,151	1,094,827	7,991,651	2,357,912	.....	5,633,739	4
480,974	437,647	43,023	365,552	2,227,318	18,186,275	11,323,595	9,133,532	1,095,236	1,094,827	6,862,680	.....	.....	.....	
14,726	.....	72,528	63,617	54,219	4,408,848	3,279,877	3,225,962	53,915	.....	1,128,971	.....	.....	.....	
762,881	108,837	16,059	1,938,557	3,858,998	29,902,211	25,617,010	18,559,676	1,265,667	5,791,667	4,285,201	.....	4,450,259	8,735,460	5
698,494	6,016	30,550	506,987	1,562,965	16,512,506	11,445,007	9,045,269	644,408	1,755,330	5,067,499	1,578,685	.....	3,488,814	6
444,706	5,544	30,336	351,626	1,557,288	9,287,035	6,789,335	4,814,887	643,343	1,331,105	2,497,700	.....	.....	.....	
224,379	472	214	78,147	.....	2,885,035	1,413,659	1,151,914	.....	261,745	1,471,376	.....	.....	.....	
29,409	.....	.....	77,214	5,677	4,340,436	3,242,013	3,078,468	1,065	162,480	1,098,423	.....	.....	.....	
213,328	539,258	40,391	896,503	1,479,546	15,228,541	11,296,942	8,298,224	672,757	2,325,961	3,931,599	1,385,483	.....	2,546,116	7
520,356	177,007	15,076	722,026	2,116,987	19,676,533	15,471,778	12,054,393	955,577	2,461,808	4,204,755	1,152,270	.....	3,052,485	8
173,186	157,672	8,428	657,219	2,114,737	15,467,205	12,507,570	9,743,288	939,096	1,825,186	2,959,635	.....	.....	.....	
347,170	19,335	6,648	64,807	2,250	2,911,323	2,105,403	1,712,487	16,481	376,435	805,920	.....	.....	.....	
.....	.....	.....	.....	.....	1,298,005	858,805	598,618	.....	260,187	439,200	.....	.....	.....	
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.														
$741,125	$132,107	$360	$272,502	$966,252	$12,343,824	$8,624,819	$7,892,587	$218,971	$513,261	$3,719,005	$264,136	.....	$3,454,869	9
569,601	132,107	360	262,123	966,252	11,165,937	7,776,222	7,100,108	218,971	457,143	3,389,715	.....	.....	.....	
171,524	.....	.....	10,379	.....	1,177,887	848,597	792,479	.....	56,118	329,290	.....	.....	.....	
738,799	174,392	13,163	244,655	1,076,575	13,084,220	9,495,124	7,841,878	574,524	1,078,722	3,589,096	1,201,459	.....	2,387,637	10
649,643	174,392	12,377	225,676	1,076,575	11,573,372	8,302,937	6,700,945	574,524	1,027,468	3,270,435	.....	.....	.....	
89,156	.....	786	18,979	.....	1,510,848	1,192,187	1,140,933	.....	51,254	318,661	.....	.....	.....	
502,174	51,282	74,655	121,071	3,545	17,444,202	10,017,573	9,264,987	6,840	745,746	7,426,629	4,923,602	.....	2,503,027	11
266,658	34,273	468	63,379	774,996	9,459,677	7,174,028	6,463,640	290,003	420,385	2,285,649	135,387	.....	2,150,262	12
71,071	34,273	468	45,749	774,996	8,213,039	6,217,364	5,521,540	290,003	405,821	1,995,675	.....	.....	.....	
195,587	.....	.....	17,630	.....	1,246,638	956,664	942,100	.....	14,564	289,974	.....	.....	.....	
398,892	322,478	1,274,786	706,888	1,211,065	15,842,598	10,891,932	7,975,278	553,067	2,363,587	4,950,666	2,498,833	.....	2,451,833	13
253,219	322,478	1,262,790	565,981	1,210,286	11,475,096	7,634,179	4,904,535	547,642	2,181,702	3,840,917	.....	.....	.....	
127,610	.....	1,500	98,172	779	1,682,230	1,335,596	1,245,519	5,425	84,652	346,634	.....	.....	.....	
18,063	.....	10,496	42,735	.....	2,685,272	1,922,157	1,824,924	.....	97,233	763,115	.....	.....	.....	
313,092	211,706	.....	412,253	1,287,361	13,085,822	9,255,664	7,321,524	400,678	1,533,462	3,830,158	973,282	.....	2,856,876	14
179,816	211,730	.....	352,695	1,287,361	10,902,829	7,865,210	6,249,023	400,678	1,215,509	3,037,619	.....	.....	.....	
133,276	66	.....	59,558	.....	2,182,993	1,390,454	1,072,501	.....	317,953	792,539	.....	.....	.....	
322,180	84,372	44,516	144,325	1,183,493	16,710,768	7,712,059	6,343,002	292,481	1,076,576	8,998,709	3,643,136	.....	5,355,573	15
100,657	82,042	21,599	101,975	1,183,493	11,018,851	4,227,666	2,976,721	292,481	958,464	6,791,185	.....	.....	.....	
219,146	2,330	.....	42,350	.....	2,955,942	1,322,376	1,289,520	.....	32,856	1,633,566	.....	.....	.....	
2,377	.....	22,917	.....	.....	2,735,975	2,162,017	2,076,761	.....	85,256	573,958	.....	.....	.....	
292,106	202,376	10,216	89,766	789,077	8,290,169	6,163,518	4,282,285	524,855	1,356,378	2,126,651	183,181	.....	1,943,470	16
340,831	91,288	182	2,726	562,582	12,291,507	9,191,075	8,364,346	428,086	398,643	3,100,432	.....	$1,149,887	4,250,319	17
297,113	45,282	.....	240,920	472,990	9,943,213	5,972,328	5,056,787	226,555	688,986	3,970,885	1,265,982	.....	2,704,903	18
229,413	45,282	.....	195,553	472,990	9,266,740	5,472,025	4,637,287	226,555	608,183	3,794,715	.....	.....	.....	
67,700	.....	.....	45,367	.....	676,473	500,303	419,500	.....	80,803	176,170	.....	.....	.....	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
19	Jersey City, N. J.	$6,945,666	$3,485,356		$603	$525,721	$16,394	$199,710	$6,922	$1,030,258	$260	$8,414
20	Seattle, Wash.	13,373,049	4,580,222			427,574	17,461	5,525,262	64,662	877,311		10,934
	City corporation	11,511,448	3,633,747			427,574	17,461	5,525,262	64,662			10,934
	School district	1,861,601	946,475							877,311		
21	Kansas City, Mo.	7,505,002	3,566,560			532,810	78,688	1,661,069	74,270	143,937	5,329	4,664
	City corporation	5,798,591	2,042,974			532,810	78,688	1,661,069	74,270		5,329	4,664
	School district	1,706,411	1,523,586							143,937		
22	Indianapolis, Ind.	4,677,126	2,817,908		15,200	344,900	76,518	882,471	15,041	276,590	22,097	17,145
	City corporation	3,272,033	1,745,149		15,200	344,900	76,518	882,471	15,041		639	7,663
	School district	1,405,043	1,072,759							276,590	21,458	9,482
23	Providence, R. I.	5,761,132	3,733,844		21,703	300,706	13,759	71,528	8,333	32,483	58	23,122
24	Louisville, Ky.	6,062,313	3,607,355			512,734	45,963	563,724	27,010	280,398	12,756	6,882
25	Rochester, N. Y.	5,696,488	3,397,888	$116,822		238,208	10,533	882,489	11,441	86,090	3,369	24,971
	City corporation	5,567,936	3,289,481	96,779		238,208	10,533	882,489	11,441	86,090	3,369	24,971
	County supervisors' funds	128,552	108,407	20,043								
26	Denver, Colo.	6,574,059	4,387,227			409,314	26,118	1,084,033	23,497	86,252	63,246	4,827
27	Portland, Oreg.	9,019,240	3,631,566			642,990	72,060	3,179,059	48,156	367,726	1,770	3,741
	City corporation	6,459,401	1,580,928			642,990	72,060	3,179,059	47,368		1,770	3,741
	School district	1,973,307	1,600,341						788	367,726		
	Navigation district	587,532	450,297									
28	St. Paul, Minn.	4,511,913	2,681,951	29,780		432,820	6,467	455,548	24,856	143,398	1,134	4,873
29	Columbus, Ohio.	4,395,941	2,507,028			222,795	33,512	484,082	14,390	86,915	779	8,788
	City corporation	3,248,956	1,485,288			222,795	33,512	484,082	14,340		779	
	School district	1,146,985	1,021,740						50	86,915		8,788
30	Toledo, Ohio.	3,738,087	2,186,834			326,358	5,572	526,654	2,796	82,870	1,894	10,874
	City corporation	2,820,267	1,397,373			326,358	5,572	526,654	2,221		1,889	1,210
	School district	917,820	789,461						575	82,870	5	9,664
31	Atlanta, Ga.	3,272,527	1,690,704		15,655	314,555		476,578	87,239	96,039	35,850	
32	Oakland, Cal.	4,317,738	2,318,846			259,645	29,873	906,147	74,716	635,526	872	3,218
	City corporation	3,058,916	1,690,148			259,645	29,873	906,147	74,716	7,000	872	3,218
	School district	1,257,731	627,607							628,526		
	Sanitary district	1,091	1,091									
33	Worcester, Mass.	3,768,219	2,158,286	346,492	86,244	173,074	4,672	125,379	10,046	14,163	260	
34	Birmingham, Ala.	2,003,332	640,959			350,275	25,563	509,932	61,274	229,650	998	
35	Syracuse, N. Y.	3,415,550	2,181,335	51,411		175,974	7,609	462,743	6,249	62,676	4,297	12,564
	City corporation	3,349,139	2,131,642	34,693		175,974	7,699	462,743	6,249	62,676	4,297	12,564
	County supervisors' funds	66,411	49,693	16,718								
36	New Haven, Conn.	2,537,368	2,002,975	55,017	27,497	176,124	15,321	46,451	20,713	71,789	2,841	11,088
	City corporation	2,503,281	1,971,722	55,017	27,497	176,124	15,321	46,451	20,713	70,261	2,841	11,088
	Westville school district	24,824	22,383							1,528		
	Borough of Fairhaven, East	9,263	8,870									
37	Memphis, Tenn.	2,959,793	1,647,036			89,485	6,354	341,468	20,750	301,129		
38	Scranton, Pa.	1,712,963	1,064,750		36,000	263,478	7,155	201,145	13,923	104,656		
	City corporation	1,010,721	439,078		18,000	263,478	7,155	201,145	13,923	4,288		
	School district	702,242	575,672		18,000					100,368		
39	Richmond, Va.	3,354,467	1,995,458		12,165	183,528	8,055	77,872	24,965	73,300	7,457	7,854
40	Paterson, N. J.	1,993,966	1,225,896		7,000	192,855	12,335	66,567	8,486	354,306	235	3,057
41	Omaha, Nebr.	2,990,489	1,790,629			281,475	7,909	529,598	22,144	77,608	11,656	4,215
	City corporation	2,197,208	1,355,061			1,103	7,909	529,598	14,230	37,477	11,656	
	School district	799,281	435,568			280,372			7,914	40,131		4,215
42	Fall River, Mass.	2,315,410	1,530,649	145,289	53,624	150,181	1,307	11,055	12,847	5,529		

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
$49,768	$118,693	.....	$240,460	$1,263,107	$13,398,808	$5,081,132	$3,311,949	$808,058	$961,125	$8,317,676	$6,453,142	.....	$1,864,534	19
134,485	102,223	$4,667	94,062	1,534,186	17,042,119	6,528,326	4,284,070	591,660	1,652,596	10,513,793	3,669,070	.....	6,844,723	20
117,259	102,223	4,667	94,062	1,513,597	15,002,419	4,887,393	2,819,188	570,043	1,498,162	10,175,026	.....	.....	.....	
17,226	.....	.....	.....	20,589	1,979,700	1,640,933	1,464,882	21,617	154,434	338,767	.....	.....	.....	
83,305	229,968	1,171	71,300	1,051,931	7,610,563	5,134,511	4,284,100	491,008	359,403	2,476,052	105,561	.....	2,370,491	21
68,920	229,968	647	47,321	1,051,931	5,945,084	3,857,490	3,126,916	491,008	239,566	2,087,594	.....	.....	.....	
14,385	.....	524	23,979	.....	1,665,479	1,277,021	1,157,184	.....	119,837	388,458	.....	.....	.....	
47,412	102,652	555	30,819	27,818	4,956,152	3,288,470	3,091,335	21,210	175,925	1,667,682	279,026	.....	1,388,656	22
33,677	102,652	555	19,800	27,818	3,523,107	2,127,687	1,977,704	21,210	128,773	1,395,420	.....	.....	.....	
13,735	.....	.....	11,019	.....	1,433,045	1,160,783	1,113,631	.....	47,152	272,262	.....	.....	.....	
146,777	222,183	22,227	339,458	824,951	5,158,206	4,454,840	3,546,636	199,225	708,979	703,366	.....	$602,926	1,306,292	23
77,734	9,623	500	109,390	808,244	6,079,990	3,985,531	3,255,156	220,017	510,358	2,094,459	17,677	.....	2,076,782	24
51,763	89,033	.....	103,967	679,914	7,336,647	4,492,522	3,613,628	318,182	560,712	2,844,125	1,640,159	.....	1,203,966	25
51,763	89,033	.....	103,865	679,914	7,190,256	4,346,131	3,467,237	318,182	560,712	2,844,125	.....	.....	.....	
.....	.....	.....	102	.....	146,391	146,391	146,391	.....	.....	.....	.....	.....	.....	
173,600	123,227	55,559	101,047	36,112	6,661,173	4,458,767	4,061,604	61,368	335,795	2,202,406	87,114	.....	2,115,292	26
48,222	38,568	171	112,347	872,864	14,872,353	4,031,229	2,826,523	312,933	891,773	10,841,124	5,853,113	.....	4,988,011	27
10,482	38,568	171	107,412	773,852	12,915,236	2,632,432	1,620,923	184,791	826,718	10,282,804	.....	.....	.....	
4,452	.....	.....	.....	.....	1,609,808	1,076,436	1,050,745	.....	25,691	533,372	.....	.....	.....	
33,288	.....	.....	4,935	99,012	347,309	322,361	154,835	128,142	39,364	24,948	.....	.....	.....	
110,635	128,317	733	30,971	460,430	4,623,810	3,470,948	2,761,075	182,452	527,421	1,152,862	111,897	.....	1,040,965	28
233,364	44,959	2,660	182,260	574,409	4,963,387	3,629,138	2,715,960	306,982	606,196	1,334,249	567,446	.....	766,803	29
221,425	44,959	2,207	165,160	574,409	3,759,020	2,656,206	1,787,744	306,982	561,480	1,102,814	.....	.....	.....	
11,939	.....	453	17,100	.....	1,204,367	972,932	928,216	.....	44,716	231,435	.....	.....	.....	
47,482	10,079	7,999	177,812	350,863	4,002,015	2,538,857	1,860,352	211,250	467,255	1,463,158	263,928	.....	1,199,230	30
38,748	10,079	7,640	151,660	350,863	3,029,138	1,744,632	1,115,072	211,250	417,410	1,284,506	.....	.....	.....	
8,734	.....	359	26,152	.....	972,877	794,225	744,380	.....	49,845	178,652	.....	.....	.....	
118,743	42,764	.....	14,761	379,639	4,328,753	2,253,507	1,803,458	203,008	187,041	2,075,246	1,056,226	.....	1,019,020	31
30,674	13,490	.....	24,497	20,234	5,246,266	2,481,470	2,304,013	4,024	173,433	2,764,796	928,528	.....	1,836,268	32
29,594	13,490	.....	23,979	20,234	4,097,418	1,538,452	1,423,185	4,024	111,243	2,558,966	.....	.....	.....	
1,080	.....	.....	518	.....	1,130,195	934,920	877,310	.....	57,610	195,275	.....	.....	.....	
.....	.....	.....	.....	.....	18,653	8,098	3,518	.....	4,580	10,555	.....	.....	.....	
212,064	16,369	624	188,234	432,312	4,223,734	3,194,701	2,685,795	108,406	400,500	1,029,033	455,515	.....	573,518	33
100,174	34,514	541	22,278	27,172	3,139,814	1,832,034	1,401,297	28,384	402,353	1,307,780	1,136,452	.....	171,298	34
37,820	6,810	.....	39,507	366,465	3,591,979	2,686,664	2,142,864	134,038	409,762	905,315	176,429	.....	728,886	35
37,820	6,810	.....	39,507	366,465	3,521,671	2,616,356	2,072,556	134,038	409,762	905,315	.....	.....	.....	
.....	.....	.....	.....	.....	70,308	70,308	70,308	.....	.....	.....	.....	.....	.....	
60,655	6,272	520	37,877	2,228	2,481,739	2,151,372	2,005,370	2,049	143,953	330,367	.....	55,629	355,996	36
59,349	6,272	520	37,877	2,228	2,418,412	2,111,547	1,966,569	2,049	142,929	306,865	.....	.....	.....	
913	.....	.....	.....	.....	55,159	31,657	30,664	.....	993	23,502	.....	.....	.....	
393	.....	.....	.....	.....	8,168	8,168	8,137	.....	31	.....	.....	.....	.....	
59,980	7,478	.....	43,351	442,762	4,324,884	2,345,656	1,680,010	221,087	444,559	1,979,228	1,365,091	.....	614,137	37
5,883	.....	2,728	13,245	.....	1,843,041	1,379,286	1,254,505	.....	124,781	463,755	130,078	.....	333,677	38
3,322	.....	2,728	7,604	.....	964,530	708,266	644,032	.....	64,234	256,264	.....	.....	.....	
2,561	.....	.....	5,641	.....	878,511	671,020	610,473	.....	60,547	207,491	.....	.....	.....	
12,905	100,314	4,034	133,809	712,751	3,735,137	2,190,721	1,370,335	303,116	457,270	1,544,416	380,670	.....	1,163,746	39
35,100	55,835	322	31,777	195	1,959,871	1,543,752	1,338,209	840	204,703	416,119	.....	34,095	450,214	40
47,536	175,377	2,277	45,304	761	3,881,714	2,271,685	1,895,731	1,235	374,719	1,610,029	885,225	.....	724,804	41
40,856	175,377	777	22,403	761	2,728,702	1,592,445	1,263,587	1,235	327,623	1,136,257	.....	.....	.....	
6,680	.....	1,500	22,901	.....	1,153,012	679,240	632,144	.....	47,096	473,772	.....	.....	.....	
46,188	12,257	4	102,410	244,070	2,315,344	1,827,012	1,444,946	91,042	291,024	488,332	.....	66	488,398	42

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TABLE 8.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
43	Dayton, Ohio	$2,428,946	$1,492,608	.....	.....	$235,414	$12,577	$313,328	$6,114	$59,342	$136	$9,267
	City corporation	1,764,110	911,348	.....	.....	235,414	12,577	313,328	6,114	.....	86	1,915
	School district	664,836	581,260	.....	.....	.....	.....	.....	.....	59,342	50	7,352
44	Grand Rapids, Mich	2,454,718	1,334,517	.....	.....	65,581	7,374	417,447	6,894	244,205	1,520	.....
	City corporation	1,725,170	852,259	.....	.....	65,581	7,374	417,447	6,894	8,435	20	.....
	School district	729,548	482,258	.....	.....	.....	.....	.....	.....	235,770	1,500	.....
45	Spokane, Wash	3,860,779	1,437,110	.....	.....	233,077	9,283	1,061,148	30,056	413,742	.....	4,054
	City corporation	3,093,048	1,092,525	.....	.....	233,077	9,283	1,061,148	30,056	.....	.....	4,054
	School district	767,731	344,585	.....	.....	.....	.....	.....	.....	413,742	.....	.....
46	Nashville, Tenn	1,952,700	1,054,957	.....	.....	54,131	3,627	33,134	18,533	358,017	2,000	.....
47	Lowell, Mass	2,048,212	1,329,743	$161,024	$38,000	112,853	1,549	42,874	9,956	4,587	1,096	.....
48	Cambridge, Mass	3,208,276	1,993,354	215,807	37,708	3,539	1,267	50,511	3,865	4,914	4,604	.....
49	Bridgeport, Conn	1,715,786	1,301,924	15,381	4,500	141,022	7,591	99,375	14,726	53,276	380	1,543
50	New Bedford, Mass	2,457,820	1,453,052	327,435	43,437	89,089	1,878	46,161	5,040	16,067	.....	.....
51	San Antonio, Tex	1,406,009	1,149,795	.....	13,184	37,595	10,353	10,240	14,645	121,044	876	.....
	City corporation	1,011,346	879,975	.....	13,184	37,595	10,353	10,240	14,645	.....	755	.....
	School district	394,663	269,820	.....	.....	.....	.....	.....	.....	121,044	121	.....
52	Hartford, Conn	2,711,951	1,680,913	361,797	13,577	71,595	4,401	47,533	10,613	50,689	2,080	737
	City corporation	2,313,293	1,341,914	361,797	13,577	71,595	4,401	47,533	10,613	1,934	2,080	737
	School district	398,658	338,999	.....	.....	.....	.....	.....	.....	48,755	.....	.....
53	Albany, N. Y	2,262,018	1,346,537	88,377	.....	135,315	5,930	155,241	1,803	43,451	685	7,257

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

54	Trenton, N. J	$1,771,732	$790,535	.....	$10,000	$120,970	$7,221	$155,757	$7,709	$279,893	$300	$4,910
55	Reading, Pa	1,300,486	769,533	.....	34,000	76,978	5,008	62,032	1,286	81,638	.....	.....
	City corporation	980,692	547,733	.....	17,000	76,978	5,008	62,032	1,283	1,939	.....	.....
	School district	319,794	221,800	.....	17,000	.....	.....	.....	3	79,699	.....	.....
56	Dallas, Tex	2,088,874	1,317,476	.....	.....	43,597	1,190	265,521	53,196	107,686	7,603	.....
57	Salt Lake City, Utah	2,789,327	1,402,633	.....	12,248	338,977	16,977	386,156	4,689	265,670	.....	5,530
	City corporation	1,961,765	853,341	.....	12,248	338,977	16,977	386,156	4,689	.....	.....	.....
	School district	827,562	549,292	.....	.....	.....	.....	.....	.....	265,670	.....	5,530
58	Camden, N. J	1,431,335	686,205	.....	7,270	139,465	9,904	51,401	4,127	201,813	665	.....
59	Springfield, Mass	2,851,358	1,791,933	$198,053	46,322	114,478	2,500	54,188	11,229	4,448	115	.....
60	Lynn, Mass	2,067,079	1,360,938	108,933	48,240	6,477	1,240	42,429	9,663	3,775	3,009	.....
61	Lawrence, Mass	1,564,706	957,399	163,263	18,410	134,066	1,179	53,178	7,403	11,795	1,772	.....
62	Tacoma, Wash	4,200,746	1,355,897	.....	.....	133,053	6,170	1,160,319	14,619	379,995	3,107	1,838
	City corporation	3,310,494	861,347	.....	.....	133,053	6,170	1,160,319	14,599	.....	.....	1,838
	School district	781,164	386,156	.....	.....	.....	.....	.....	20	379,995	3,107	.....
	Metropolitan Park Board	109,088	105,394	.....	.....	.....	.....	.....	.....	.....	.....	.....
63	Des Moines, Iowa	2,122,811	1,407,618	.....	.....	112,727	8,312	480,664	19,546	24,229	1,142	1,143
	City corporation	1,415,506	732,163	.....	.....	112,727	8,312	480,664	19,546	.....	947	1,143
	School district	707,305	675,455	.....	.....	.....	.....	.....	.....	24,229	195	.....
64	Wilmington, Del	1,153,636	734,391	831	.....	1,413	7,605	61,500	8,302	33,825	4	1,872
65	Kansas City, Kans	1,824,644	1,127,252	.....	.....	58,032	12,387	274,743	13,893	11,713	5,000	.....
	City corporation	1,297,528	615,280	.....	.....	58,032	12,387	274,743	13,893	.....	5,000	.....
	School district	527,116	511,972	.....	.....	.....	.....	.....	.....	11,713	.....	.....
66	Yonkers, N. Y	2,317,779	1,570,163	20,339	.....	99,591	7,694	107,994	1,367	41,616	165,305	9,286
67	Youngstown, Ohio	1,671,466	929,573	.....	.....	160,739	249	274,697	11,842	36,027	2,802	178
	City corporation	1,219,347	525,331	.....	.....	160,739	249	274,697	11,817	.....	2,750	178
	School district	452,119	404,242	.....	.....	.....	.....	.....	25	36,027	52	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		
						For expenses and interest.				Excess of governmental cost payments over revenue receipts.			
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	City number.
$46,167	$14,509	$1,720	$36,727	$201,037	$2,466,727	$1,828,537	$1,489,247	$117,623	$221,667	$638,190	$37,781	.....	$600,409	43
41,251	14,509	1,720	24,811	201,037	1,872,904	1,243,820	923,552	117,623	202,645	629,084	.....	.....	.....	
4,916	.....	.....	11,916	.....	593,823	784,717	565,695	.....	19,022	9,106	.....	.....	.....	
85,972	1,364	88	37,493	252,263	3,005,476	1,622,331	1,368,981	94,486	158,864	1,383,145	550,758	.....	832,387	44
80,631	1,364	.....	32,902	252,263	2,221,109	1,050,603	820,868	94,486	135,249	1,170,506	.....	.....	.....	
5,341	.....	88	4,591	.....	784,367	571,728	548,113	.....	23,615	212,639	.....	.....	.....	
132,071	17,578	222	15,424	507,014	5,917,608	2,385,380	1,734,608	144,409	506,363	3,532,228	2,056,829	.....	1,475,399	45
122,667	17,578	222	15,424	507,014	4,991,505	1,633,124	1,061,495	144,409	427,220	3,358,381	.....	.....	.....	
9,404	.....	.....	.....	.....	926,103	752,256	673,113	.....	79,143	173,847	.....	.....	.....	
29,836	62,853	.....	31,326	304,286	2,306,489	1,519,053	1,167,793	105,757	245,503	787,436	353,789	.....	433,647	46
47,615	6,467	.....	61,903	230,545	2,163,689	1,850,919	1,511,974	156,144	182,801	312,770	115,477	.....	197,293	47
336,312	12,086	238	136,190	407,881	2,685,313	2,249,775	1,624,314	101,495	523,966	435,538	.....	$522,963	958,501	48
35,728	9,590	.....	30,665	85	1,685,336	1,326,625	1,242,046	1,881	82,698	358,711	.....	30,450	389,161	49
56,796	9,639	.....	98,058	311,168	3,274,823	1,936,899	1,512,882	106,488	317,529	1,337,924	817,003	.....	520,921	50
32,950	1,057	.....	1,831	12,439	1,419,456	1,008,721	852,762	14,393	141,566	410,735	13,447	.....	397,288	51
30,672	1,057	.....	431	12,439	1,052,571	693,486	548,133	14,393	130,960	359,085	.....	.....	.....	
2,278	.....	.....	1,400	.....	366,885	315,235	304,629	.....	10,606	51,650	.....	.....	.....	
51,284	23,236	.....	53,622	339,874	2,909,785	2,038,589	1,663,975	104,793	269,821	931,196	257,834	.....	673,362	52
43,333	23,236	.....	50,669	339,874	2,401,632	1,559,344	1,263,221	104,793	191,330	842,288	.....	.....	.....	
7,951	.....	.....	2,953	.....	568,153	479,245	400,754	.....	78,491	88,908	.....	.....	.....	
9,155	1,763	.....	86,672	379,832	2,276,120	1,771,158	1,392,109	163,657	215,392	504,962	14,102	.....	490,860	53

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

$27,628	$58,057	.....	$67,917	$240,835	$2,026,174	$1,435,900	$1,080,240	$92,343	$263,317	$590,274	$254,442	.....	$335,832	54
7,502	.....	.....	17,990	244,519	1,227,446	924,134	742,493	79,829	101,812	303,312	.....	$73,040	376,352	55
6,439	.....	.....	17,761	244,519	924,769	621,457	456,420	79,829	85,208	303,312	.....	.....	.....	
1,063	.....	.....	229	.....	302,677	302,677	286,073	.....	16,604	.....	.....	.....	.....	
23,823	9,531	$440	47,020	211,791	2,485,396	1,353,058	991,896	200,416	160,746	1,132,338	396,522	.....	735,816	56
23,165	2,600	2,638	5,222	322,822	3,140,985	1,777,659	1,353,752	127,811	296,096	1,363,326	351,658	.....	1,011,668	57
21,317	2,600	2,638	.....	322,822	2,072,532	1,077,184	707,436	127,811	241,937	995,348	.....	.....	.....	
1,848	.....	.....	5,222	.....	1,068,453	700,475	646,316	.....	54,159	367,978	.....	.....	.....	
13,032	27,067	831	35,037	254,518	1,547,501	1,339,359	1,054,752	76,082	208,525	208,142	116,166	.....	91,976	58
88,721	13,702	1,065	57,272	467,332	3,373,214	2,306,107	1,820,556	240,193	245,358	1,067,107	521,856	.....	545,251	59
81,552	6,227	237	55,836	338,523	2,068,332	1,590,289	1,165,980	188,322	235,987	478,043	1,253	.....	476,790	60
37,934	3,029	.....	11,874	103,404	1,676,650	1,425,591	1,202,818	97,743	125,030	251,059	111,944	.....	139,115	61
13,612	27,206	2,360	65,000	1,037,570	6,602,076	2,368,340	1,371,027	487,218	510,095	4,233,736	2,401,330	.....	1,832,406	62
7,949	26,972	2,360	58,317	1,037,570	5,842,793	1,803,832	852,910	487,218	463,704	4,038,961	.....	.....	.....	
5,203	.....	.....	6,683	.....	696,658	516,539	473,571	.....	42,968	180,119	.....	.....	.....	
460	234	.....	.....	.....	62,625	47,969	44,546	.....	3,423	14,656	.....	.....	.....	
14,788	15,267	898	21,246	15,231	2,566,220	1,402,565	1,277,583	24,734	100,248	1,163,655	443,409	.....	720,246	63
11,952	15,267	824	16,730	15,231	1,565,324	718,756	637,935	24,734	56,087	846,568	.....	.....	.....	
2,836	.....	74	4,516	.....	1,000,896	683,809	639,648	.....	44,161	317,087	.....	.....	.....	
18,600	33,314	100	6,588	245,291	1,326,427	1,011,038	771,143	90,054	149,841	315,389	172,791	.....	142,598	64
13,706	25,797	819	18,730	262,572	2,677,200	1,268,955	809,843	109,054	350,058	1,408,305	852,616	.....	555,689	65
11,444	25,797	819	17,561	262,572	2,206,369	854,345	437,286	109,054	308,005	1,352,024	.....	.....	.....	
2,262	.....	.....	1,169	.....	470,891	414,610	372,557	.....	42,053	56,231	.....	.....	.....	
10,815	15,247	380	25,896	242,086	3,180,660	2,136,726	1,630,204	173,642	332,880	1,043,934	862,881	.....	181,053	66
39,167	6,450	198	32,626	176,918	2,063,668	1,085,720	887,194	85,089	113,437	977,948	392,202	.....	585,746	67
38,640	6,450	198	21,380	176,918	1,337,586	732,802	549,239	85,089	98,474	604,784	.....	.....	.....	
527	.....	.....	11,246	.....	726,082	352,918	337,955	.....	14,963	373,164	.....	.....	.....	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
			From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
		Total.	General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
68	Houston, Tex	$1,551,799	$1,064,209		$10,597	$31,690	$5,002		$17,798	$115,796	$350	
69	Norfolk, Va	1,523,691	864,723		2,230	319,985	6,277		2,482	42,155	2,220	$1,934
70	Duluth, Minn	2,512,275	1,306,412	$18,212		202,864	15,381	$314,936	23,666	67,704	1,469	2,044
	City corporation	1,818,871	694,291	15,090		197,771	15,381	314,936	22,666		1,469	
	School district	693,404	612,121	3,122		5,093			1,000	67,704		2,044
71	Forth Worth, Tex	2,079,735	985,580			31,000	6,281	637,765	18,717	88,057	285	
72	Somerville, Mass	1,760,364	1,147,662	79,165	39,898	2,024	1,023	57,422	2,336	3,950	15,000	
73	St. Joseph, Mo	1,530,022	900,766			148,570	9,678	337,956	13,102	83,937	209	816
	City corporation	1,048,443	507,937			148,570	9,678	337,956	13,102		209	816
	School district	481,579	392,829							83,937		
74	Utica, N. Y	1,266,964	867,210	61,330		106,039	3,132	148,420	3,351	33,570	322	3,053
75	Troy, N. Y	1,627,909	1,166,346	33,965		103,517	3,866	38,419	285	35,352	625	6,735
	City corporation	1,521,388	1,078,323	26,697		103,517	3,866	38,419	202	26,514	625	6,735
	Lansingburgh school district	68,440	56,891	402						8,838		
	County supervisors' fund	38,081	31,132	6,866					83			
76	Elizabeth, N. J	1,182,771	627,731		10,000	146,796	2,343	105,327	2,845	209,800	804	
77	Schenectady, N. Y	1,709,750	1,032,422	19,713		109,532	3,799	301,779	3,679	35,377	1,373	3,006
78	Waterbury, Conn	1,363,194	860,653	11,518	21,585	91,475	4,388	61,221	9,756	44,546	11,515	
	City corporation	1,337,601	835,060	11,518	21,585	91,475	4,388	61,221	9,756	44,546	11,515	
	School district	25,593	25,593									
79	Akron, Ohio	1,168,532	856,245			90,004	8,423	135,557	10,644	31,544	88	498
	City corporation	746,976	474,854			90,004	8,423	135,557	10,419		88	498
	School district	421,556	381,391						225	31,544		
80	Oklahoma Cty, Okla	1,419,506	621,676			18,967	9,907	494,285	53,363	24,887		
	City corporation	1,131,571	360,282			18,967	9,907	494,285	53,363			
	School district	287,935	261,394							24,887		
81	Manchester, N. H	1,133,315	647,792	47,697	32,790	150,519	6,191	1,133	1,112	3,946	5,150	
82	Hoboken, N. J	1,510,485	854,321		719	125,290	4,622	8,637	2,055	252,575	150	
83	Evansville, Ind	1,241,082	646,494		7,547	122,651	13,281	132,059	1,778	112,791	237	1,501
	City corporation	914,221	445,063		5,031	122,651	13,281	132,059	1,778		237	1,501
	School district	326,861	201,431		2,516					112,791		
84	Wilkes-Barre, Pa	877,569	619,443		37,216	79,661	5,968	61,864	4,204	50,884		1,751
	City corporation	544,238	362,825		18,608	79,661	5,968	61,864	4,204	3,703		
	School district	333,331	256,618		18,608					47,181		1,751
85	Erie, Pa	1,170,268	565,673		10,506	60,200	3,551	169,352	3,095	56,969		
	City corporation	835,388	352,733			60,200	3,551	168,352	3,095	1,557		
	School district	294,850	212,940		10,506					55,412		
86	Peoria, Ill	1,289,271	788,882			199,939	10,269	192,838	11,843	9,429	3,368	1,431
	City corporation	776,468	315,584			199,939	10,269	192,838	11,843		3,018	1,431
	School district	427,780	390,231							9,429		
	Pleasure, driveway, and park district.	85,023	83,067								350	
87	Fort Wayne, Ind	1,284,096	583,259		27,478	59,911	2,521	263,915	2,767	91,170	250	1,302
	City corporation	949,562	358,235		19,984	59,911	2,521	263,915	2,767		250	1,302
	School district	334,534	225,024		7,494					91,170		
88	Harrisburg, Pa	1,131,355	691,814		5,432	47,258	1,963	98,835	2,939	53,925	250	
	City corporation	787,067	412,625			47,258	1,963	98,835	2,939	1,802	250	
	School district	344,288	279,189		5,432					52,123		
89	Savannah, Ga	1,297,418	631,914			180,897	2,067	100,983	25,127	157,523	15	
	City corporation	1,139,855	631,914			180,897	2,067	100,983	25,127		15	
	School district	157,563								157,523		

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		
						For expenses and interest.							
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
$50,558	$14,435	.....	$4,848	$236,516	$2,307,065	$1,290,677	$913,148	$84,900	$292,629	$1,016,388	$755,266	.....	$261,122	68
14,316	35,374	$2,115	41,849	188,031	2,336,496	1,375,061	923,710	100,569	350,772	961,445	812,805	.....	148,640	69
21,441	935	.....	7,658	529,553	2,628,406	1,692,303	1,086,911	301,275	304,117	936,103	116,131	.....	819,972	70
20,076	935	.....	6,703	529,553	1,848,520	1,215,081	665,489	301,275	248,317	633,439	.....	.....	.....	
1,365	.....	.....	955	.....	779,886	477,222	421,422	.....	55,800	302,664	.....	.....	.....	
31,215	779	.....	45,159	234,897	2,986,656	1,237,571	711,164	312,854	213,553	1,749,085	906,921	.....	842,164	71
159,471	10,022	.....	3,974	238,417	1,722,586	1,505,924	1,244,942	60,087	200,895	216,662	.....	$37,778	254,440	72
12,564	625	309	16,285	5,205	1,476,433	1,002,579	892,579	3,460	106,540	473,854	.....	53,589	527,443	73
10,074	625	309	13,962	5,205	983,885	566,901	512,175	3,460	51,266	416,984	.....	.....	.....	
2,490	.....	.....	2,323	.....	492,548	435,678	380,404	.....	55,274	56,870	.....	.....	.....	
17,335	.....	.....	21,528	1,674	1,518,151	1,051,033	957,475	.....	93,558	467,118	251,187	.....	215,931	74
12,600	.....	.....	13,578	212,321	1,701,835	1,389,977	1,116,151	72,368	201,458	311,858	73,926	.....	237,932	75
12,007	.....	.....	12,162	212,321	1,528,230	1,271,740	1,004,134	72,368	195,238	256,490	.....	.....	.....	
593	.....	.....	1,716	.....	120,811	65,443	59,223	.....	6,220	55,368	.....	.....	.....	
.....	.....	.....	.....	.....	52,794	52,794	52,794	.....	.....	.....	.....	.....	.....	
22,855	34,591	50	18,412	1,217	1,162,811	831,174	695,709	862	134,603	331,637	.....	19,960	351,597	76
9,582	3,503	366	30,991	154,628	1,759,895	1,183,916	926,217	69,710	187,989	575,979	50,145	.....	525,834	77
12,601	.....	90	29,894	203,952	1,759,769	1,063,132	923,708	32,133	107,291	696,637	396,575	.....	300,062	78
12,601	.....	90	29,894	203,952	1,689,846	1,015,209	882,547	32,133	100,529	674,637	.....	.....	.....	
.....	.....	.....	.....	.....	69,923	47,923	41,161	.....	6,762	22,000	.....	.....	.....	
6,146	.....	389	25,043	3,951	1,618,152	866,936	768,550	2,893	95,493	751,216	449,620	.....	301,596	79
1,645	.....	389	21,148	3,951	1,135,020	570,806	491,793	2,893	76,118	564,214	.....	.....	.....	
4,501	.....	.....	3,895	.....	483,132	296,130	276,755	.....	19,375	187,002	.....	.....	.....	
64,314	4,478	.....	1,294	126,333	4,038,033	1,301,945	888,125	66,987	346,833	2,736,088	2,618,527	.....	117,561	80
63,270	4,478	.....	684	126,335	3,038,824	882,146	521,376	66,987	293,783	2,156,678	.....	.....	.....	
1,044	.....	.....	610	.....	999,209	419,799	366,749	.....	53,050	579,410	.....	.....	.....	
9,141	12,549	.....	30,491	184,504	1,115,875	841,165	706,244	64,582	70,339	274,710	.....	17,440	292,150	81
8,077	28,450	65	7,629	217,895	1,499,518	1,290,497	967,384	214,655	108,458	209,021	.....	10,967	219,988	82
12,299	15,188	198	10,945	164,110	1,216,930	756,968	601,871	63,138	91,959	459,962	.....	24,152	484,114	83
5,922	15,188	198	7,202	164,110	871,538	480,372	328,509	63,138	88,725	391,166	.....	.....	.....	
6,377	.....	.....	3,746	.....	345,392	276,596	273,362	.....	3,234	68,796	.....	.....	.....	
4,020	.....	.....	11,480	1,058	1,049,906	677,026	601,079	2,395	73,552	372,882	172,339	.....	200,543	84
2,569	.....	.....	3,758	1,058	579,997	391,140	345,998	2,395	42,747	188,857	.....	.....	.....	
1,451	.....	.....	7,722	.....	469,911	285,886	255,081	.....	30,805	184,025	.....	.....	.....	
13,515	10,374	50	27,115	250,868	1,248,373	701,380	568,912	82,188	50,280	546,993	78,105	.....	468,888	85
11,606	10,374	50	23,002	250,868	846,534	435,251	319,443	82,188	33,620	411,283	.....	.....	.....	
1,909	.....	.....	4,113	.....	401,839	266,129	249,469	.....	16,660	135,710	.....	.....	.....	
50,481	2,762	3,560	10,571	3,898	1,461,323	961,430	922,660	5,176	53,594	479,893	172,052	.....	307,841	86
28,338	2,762	.....	6,548	3,898	942,729	569,044	519,357	5,176	44,511	373,685	.....	.....	.....	
20,907	.....	3,560	3,653	.....	452,047	353,956	352,572	.....	1,384	98,091	.....	.....	.....	
1,236	.....	.....	370	.....	66,547	58,430	50,731	.....	7,699	8,117	.....	.....	.....	
9,625	3,143	100	16,446	222,209	1,292,601	787,516	599,603	145,332	42,581	505,085	8,505	.....	496,580	87
2,431	3,143	100	12,794	222,209	903,298	507,308	338,963	145,332	23,013	395,990	.....	.....	.....	
7,194	.....	.....	3,652	.....	389,303	280,208	260,640	.....	19,568	109,095	.....	.....	.....	
1,803	18,992	.....	23,791	184,353	1,309,908	846,430	665,271	67,000	114,159	463,478	178,553	.....	284,925	88
882	18,992	.....	17,168	184,353	717,645	496,379	354,627	67,000	74,752	221,266	.....	.....	.....	
921	.....	.....	6,623	.....	592,263	350,051	310,644	.....	39,407	242,212	.....	.....	.....	
16,465	9,631	.....	6,312	166,484	1,236,652	983,427	762,637	87,140	133,650	253,225	.....	60,766	313,991	89
16,425	9,631	.....	6,312	160,484	1,082,268	835,298	617,060	87,140	131,098	246,990	.....	.....	.....	
40	.....	.....	.....	.....	154,384	148,129	145,577	.....	2,552	2,635	.....	.....	.....	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
			From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
		Total.	General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
90	Jacksonville, Fla	$1,589,915	$488,050	.....	.....	$144,553	$8,661	$65,370	$35,482	$131,137	$10	.....
	City corporation	1,458,695	488,050	.....	.....	144,553	8,661	65,370	35,482	.....	10	.....
	School district	131,220	.....	.....	.....	.....	.....	.....	.....	131,137	.....	.....
91	East St. Louis, Ill	951,854	512,173	.....	.....	201,549	13,324	203,281	1,665	5,523	.....	.....
	City corporation	639,501	206,460	.....	.....	201,549	13,324	203,281	1,665	.....	.....	.....
	School district	288,755	282,115	.....	.....	.....	.....	.....	.....	5,523	.....	.....
	Park district	23,598	23,598	.....	.....	.....	.....	.....	.....	.....	.....	.....
92	Terre Haute, Ind	830,613	458,932	.....	$2,237	79,543	7,625	3,702	2,006	234,412	23	$1,502
	City corporation	496,602	368,932	.....	2,237	79,543	6,823	3,702	2,006	.....	23	1,502
	School district	334,011	90,000	.....	.....	.....	802	.....	.....	234,412	.....	.....
93	Holyoke, Mass	1,640,680	757,618	$118,020	15,901	75,313	679	12,909	4,232	1,336	1,812	.....
94	Portland, Me	1,761,983	974,750	.....	28,545	53,090	687	46,246	2,675	150,510	7,449	.....
	City corporation	1,365,501	952,062	.....	28,545	53,090	687	46,246	2,675	150,510	7,449	.....
	Bridge district	24,383	22,688	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Water district	372,099	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
95	South Bend, Ind	898,176	519,651	.....	5,205	88,616	14,680	100,940	1,699	62,105	2,652	1,098
	City corporation	596,553	307,112	.....	2,644	66,116	14,680	100,940	1,699	.....	2,652	1,098
	School district	301,623	212,539	.....	2,561	22,500	.....	.....	.....	62,105	.....	.....
96	Charleston, S. C	969,085	534,648	.....	.....	120,689	1,831	.....	48,146	163,198	11,058	2,324
	City corporation	837,993	486,196	.....	.....	120,689	1,831	.....	48,146	92,285	331	2,324
	School district	131,092	48,452	.....	.....	.....	.....	.....	.....	70,913	10,727	.....
97	Brockton, Mass	1,423,072	852,387	91,494	32,556	2,522	799	62,109	11,037	4,557	75,000	.....
98	Passaic, N. J	575,430	298,369	.....	1,100	65,424	5,024	24,941	4,757	138,623	1,492	322
99	Bayonne, N. J	1,262,750	546,269	.....	.....	54,200	9,219	132,447	2,139	213,793	699	595
100	Johnstown, Pa	581,252	407,777	.....	13,247	63,337	11,402	.....	18,803	34,898	.....	.....
	City corporation	329,864	205,049	.....	6,624	63,337	11,402	.....	18,664	1,453	.....	.....
	School district	251,388	202,728	.....	6,623	.....	.....	.....	139	33,445	.....	.....
101	Wichita, Kans	1,497,637	686,975	.....	.....	15,018	10,683	735,205	9,328	11,125	.....	.....
	City corporation	1,272,737	477,285	.....	.....	15,018	10,683	735,205	9,328	.....	.....	.....
	School district	224,900	209,690	.....	.....	.....	.....	.....	.....	11,125	.....	.....
102	Covington, Ky	797,157	460,623	.....	.....	61,228	6,423	24,842	1,116	85,257	.....	.....
103	Allentown, Pa	677,646	395,025	.....	22,000	42,191	1,503	63,889	2,117	39,670	.....	.....
	City corporation	453,043	224,638	.....	11,000	42,191	1,503	63,889	2,117	1,355	.....	.....
	School district	224,603	170,387	.....	11,000	.....	.....	.....	.....	38,315	.....	.....
104	Pawtucket, R. I	1,189,991	698,570	.....	4,629	55,023	2,933	19,913	4,389	11,128	.....	2,320
105	Springfield, Ill	1,147,586	700,048	.....	.....	129,922	4,171	131,249	8,804	8,794	.....	780
	City corporation	705,141	270,737	.....	.....	129,922	4,171	131,249	8,804	.....	.....	780
	School district	354,520	343,684	.....	.....	.....	.....	.....	.....	8,794	.....	.....
	Pleasure, driveway, and park district.	87,925	85,627	.....	.....	.....	.....	.....	.....	.....	.....	.....
106	Altoona, Pa	789,622	448,842	.....	.....	37,167	4,847	108,625	5,835	42,325	.....	.....
	City corporation	546,503	249,231	.....	.....	37,167	4,847	108,625	5,835	1,429	.....	.....
	School district	243,119	199,611	.....	.....	.....	.....	.....	.....	40,896	.....	.....
107	Mobile, Ala	842,668	281,372	.....	.....	151,079	4,515	93,380	16,609	100,146	350	.....
	City corporation	742,062	281,372	.....	.....	151,079	4,515	93,380	16,609	.....	.....	.....
	School district	100,606	.....	.....	.....	.....	.....	.....	.....	100,146	350	.....
108	Canton, Ohio	839,579	506,463	.....	.....	76,863	2,080	108,349	1,663	27,284	77	.....
	City corporation	576,732	275,052	.....	.....	76,863	2,080	108,349	1,563	.....	77	.....
	School district	262,847	231,411	.....	.....	.....	.....	.....	100	27,284	.....	.....
109	Saginaw, Mich	1,073,696	577,410	.....	.....	44,192	1,561	164,363	1,927	122,080	1,000	.....
	City corporation	762,056	389,518	.....	.....	44,192	1,561	164,363	1,927	8,962	1,000	.....
	School district	311,640	187,892	.....	.....	.....	.....	.....	.....	113,118	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
$23,866	$20,721	.....	$13,038	$659,027	$1,599,001	$1,077,907	$708,699	$270,816	$98,392	$521,094	$9,086	.....	$512,008	90
23,783	20,791	.....	13,038	659,027	1,443,272	972,268	606,192	270,816	95,260	471,004	.....	.....	.....	
83	.....	.....	.....	.....	155,729	105,639	102,507	.....	3,132	50,090	.....	.....	.....	
6,763	.....	.....	7,500	76	1,742,639	743,838	633,573	536	109,729	998,801	790,785	.....	208,016	91
5,646	.....	.....	7,500	76	1,406,558	492,109	401,811	536	89,762	914,449	.....	.....	.....	
1,117	.....	.....	.....	.....	242,854	238,094	219,511	.....	18,583	4,760	.....	.....	.....	
.....	.....	.....	.....	.....	93,227	13,635	12,251	.....	1,384	79,592	.....	.....	.....	
9,374	677	$24	10,456	20,098	774,911	683,413	639,601	12,950	30,862	91,498	.....	$55,702	147,200	92
3,958	677	24	7,075	20,098	446,936	416,739	382,727	12,950	21,062	30,197	.....	.....	.....	
5,416	.....	.....	3,381	.....	[2]27,975	266,674	256,874	.....	9,800	61,301	.....	.....	.....	
22,855	5,289	.....	59,152	565,564	1,687,245	1,280,093	804,397	334,594	141,102	407,152	46,565	.....	360,587	93
45,385	1,375	9,339	56,407	385,525	2,561,242	1,376,872	941,658	109,971	325,243	1,184,370	799,259	.....	385,111	94
45,183	.....	9,339	38,784	30,931	1,534,341	1,098,682	936,369	38,254	124,059	435,659	.....	.....	.....	
202	1,375	.....	118	.....	15,849	14,933	2,050	.....	12,933	866	.....	.....	.....	
.....	.....	.....	17,505	354,594	1,011,052	263,207	3,239	71,717	188,251	747,845	.....	.....	.....	
2,427	500	.....	4,613	93,990	997,731	592,131	506,379	50,735	35,017	405,600	99,555	.....	306,045	95
2,070	500	.....	3,052	93,990	578,358	356,588	280,732	50,735	25,121	221,770	.....	.....	.....	
357	.....	.....	1,561	.....	419,373	235,543	225,647	.....	9,896	183,830	.....	.....	.....	
16,658	14,086	.....	35,477	20,970	1,204,698	863,560	689,683	5,630	168,247	341,138	235,613	.....	105,525	96
16,658	14,086	.....	34,477	20,970	1,074,362	764,362	590,485	5,630	168,247	310,000	.....	.....	.....	
.....	.....	.....	1,000	.....	130,336	99,198	99,198	.....	.....	31,138	.....	.....	.....	
117,532	9,646	.....	29,008	134,395	1,477,208	1,006,871	815,159	49,816	141,896	470,337	54,136	.....	416,201	97
11,598	20,493	54	3,233	.....	907,627	578,348	514,992	.....	63,356	329,279	332,197	.....	[3]2,918	98
5,589	16,757	.....	23,060	257,983	1,703,034	1,033,469	684,458	182,477	166,534	669,565	440,284	.....	229,281	99
13,610	1,000	.....	16,602	576	677,337	479,428	443,657	688	35,083	197,909	96,085	.....	101,824	100
8,515	1,000	.....	13,244	576	431,080	268,679	247,191	688	20,800	162,401	.....	.....	.....	
5,095	.....	.....	3,358	.....	246,257	210,749	196,466	.....	14,283	35,508	.....	.....	.....	
14,906	.....	.....	7,200	7,197	2,443,421	818,626	610,455	1,697	206,474	1,624,795	945,784	.....	679,011	101
13,456	.....	.....	4,565	7,197	2,043,068	616,939	428,198	1,697	187,044	1,426,129	.....	.....	.....	
1,450	.....	.....	2,635	.....	400,353	201,687	182,257	.....	19,430	198,666	.....	.....	.....	
5,397	9,300	275	.....	142,698	789,425	694,707	534,166	44,850	115,691	94,718	.....	7,732	102,450	102
3,186	.....	.....	6,004	102,061	678,551	481,691	388,712	48,488	44,491	196,890	935	.....	195,955	103
2,216	.....	.....	2,073	102,061	395,836	285,914	217,838	48,488	19,588	109,922	.....	.....	.....	
970	.....	.....	3,931	.....	282,745	195,777	170,874	.....	24,903	86,968	.....	.....	.....	
26,731	24,737	.....	51,846	287,772	1,315,620	1,018,706	710,394	70,661	237,651	296,914	125,629	.....	171,285	104
8,958	9,162	.....	2,400	143,298	842,683	685,194	568,568	54,743	61,883	157,489	.....	304,903	462,392	105
4,618	9,162	.....	2,400	143,298	508,648	390,611	251,620	54,743	54,248	118,037	.....	.....	.....	
2,042	.....	.....	.....	.....	266,404	236,130	235,745	.....	385	30,274	.....	.....	.....	
2,298	.....	.....	.....	.....	67,631	58,453	51,203	.....	7,250	9,178	.....	.....	.....	
8,751	.....	.....	17,955	115,275	793,123	558,259	420,349	29,504	108,406	234,864	3,501	.....	231,363	106
6,139	.....	.....	17,955	115,275	481,283	317,682	205,032	29,504	83,146	163,601	.....	.....	.....	
2,612	.....	.....	.....	.....	311,840	240,577	215,317	.....	25,260	71,263	.....	.....	.....	
18,813	8,398	.....	1,931	166,075	970,547	712,429	445,212	66,896	200,321	258,118	127,879	.....	130,239	107
18,703	8,398	.....	1,931	166,075	819,442	603,841	338,974	66,896	197,971	215,601	.....	.....	.....	
110	.....	.....	.....	.....	151,105	108,588	106,238	.....	2,350	42,517	.....	.....	.....	
4,370	.....	.....	14,419	98,011	998,229	594,392	451,449	[3]44,794	98,149	403,837	158,650	.....	245,187	108
1,409	.....	.....	13,328	98,011	773,641	377,811	254,464	44,794	78,553	395,830	.....	.....	.....	
2,961	.....	.....	1,091	.....	224,588	216,581	196,985	.....	19,596	8,007	.....	.....	.....	
23,169	2,303	.....	15,729	119,962	933,570	760,175	600,053	60,106	100,011	173,395	.....	140,126	313,521	109
15,943	2,303	.....	12,325	119,962	668,375	505,978	348,546	60,106	97,326	162,397	.....	.....	.....	
7,226	.....	.....	3,404	.....	265,195	254,197	251,512	.....	2,685	10,998	.....	.....	.....	

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

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
110	Binghamton, N. Y.	$790,456	$505,667	$17,471	.....	$41,176	$1,993	$40,770	$1,100	$24,140	.....	.....
111	Sioux City, Iowa	859,688	618,416	.....	.....	49,497	3,387	31,702	5,933	21,728	$650	$633
	City corporation	574,958	356,091	.....	.....	49,497	3,387	31,702	5,933	.....	650	633
	School district	284,730	262,325	.....	.....	.....	.....	.....	.....	21,728	.....	.....
112	Atlantic City, N. J.	1,938,803	1,042,406	.....	$184	220,391	13,783	79,174	9,292	198,921	.....	.....
113	Rockford, Ill.	768,077	526,007	.....	.....	63,750	.....	60,334	4,032	6,579	100	868
	City corporation	446,269	218,151	.....	.....	63,750	.....	60,334	4,032	.....	100	868
	School district	263,170	250,732	.....	.....	.....	.....	.....	.....	6,579	.....	.....
	Park district	58,638	57,124	.....	.....	.....	.....	.....	.....	.....	.....	.....
114	Lancaster, Pa.	575,001	314,176	.....	1,181	34,511	1,919	9,525	1,177	43,112	.....	.....
	City corporation	404,985	189,223	.....	.....	34,511	1,919	9,525	1,177	1,875	.....	.....
	School district	170,016	124,953	.....	1,181	.....	.....	.....	.....	41,237	.....	.....
115	Springfield, Ohio	963,406	707,561	.....	.....	3,046	5,148	56,062	5,342	25,177	136	1,685
	City corporation	639,023	415,867	.....	.....	3,046	5,148	56,062	5,342	.....	136	83
	School district	324,383	291,694	.....	.....	.....	.....	.....	.....	25,177	.....	1,602
116	Little Rock, Ark.	739,994	361,912	.....	.....	96,616	17,712	125,966	40,102	62,092	2,292	.....
	City corporation	430,589	126,262	.....	.....	85,956	17,712	125,966	40,102	.....	2,292	.....
	School district	309,405	235,650	.....	.....	10,660	.....	.....	.....	62,092	.....	.....
117	Sacramento, Cal.	1,526,352	736,911	.....	.....	108,753	3,695	330,381	7,055	120,232	.....	.....
	City corporation	1,229,762	558,366	.....	.....	108,753	3,695	220,381	7,055	8,857	.....	.....
	School district	296,590	178,545	.....	.....	.....	.....	.....	.....	111,375	.....	.....
118	Pueblo, Colo.	1,025,488	542,846	.....	.....	116,197	793	68,008	7,158	46,787	279	.....
	City corporation	784,355	350,125	.....	.....	116,197	793	68,008	7,158	.....	.....	.....
	School district	241,133	192,721	.....	.....	.....	.....	.....	.....	46,787	279	.....
119	Chattanooga, Tenn.	704,195	429,064	.....	.....	50,821	.....	55,343	11,736	103,602	2,810	.....
120	Bay City, Mich.	787,919	434,816	.....	.....	33,352	845	72,547	282	109,699	.....	.....
	City corporation	556,705	315,432	.....	.....	33,352	845	72,547	282	2,672	.....	.....
	School district	231,214	119,384	.....	.....	.....	.....	.....	.....	107,027	.....	.....
121	York, Pa.	705,302	430,588	.....	6,810	26,085	2,626	70,356	54,184	40,315	.....	.....
	City corporation	382,223	208,083	.....	.....	26,085	2,626	70,356	54,184	997	.....	.....
	School district	323,079	272,505	.....	6,810	.....	.....	.....	.....	39,318	.....	.....
122	Malden, Mass.	1,014,377	638,284	99,818	23,340	592	478	43,751	1,665	2,721	1,000	.....
123	New Britain, Conn.	815,559	538,054	9,374	2,257	27,095	1,837	28,947	8,506	25,616	2,973	.....
124	Haverhill, Mass.	946,998	566,345	57,791	23,198	58,321	1,169	25,808	4,774	3,833	18	.....
125	Salem, Mass.	780,160	492,258	63,432	22,000	992	2,777	6,399	4,300	2,027	10,567	.....
126	Lincoln, Nebr.	908,686	573,358	.....	8,020	55,692	2,071	94,244	3,301	25,370	.....	.....
	City corporation	572,470	315,222	.....	8,020	2,749	2,071	94,244	1,680	7,931	.....	.....
	School district	336,216	258,136	.....	.....	52,943	.....	.....	1,621	17,439	.....	.....
127	Berkeley, Cal.	946,599	477,166	.....	.....	11,805	4,608	241,024	2,127	176,001	.....	.....
	City corporation	564,235	277,531	.....	.....	11,805	4,608	241,024	2,127	.....	.....	.....
	School district	382,364	199,635	.....	.....	.....	.....	.....	.....	176,001	.....	.....
128	Davenport, Iowa	973,570	676,469	.....	.....	58,422	4,877	181,042	3,604	18,835	142	947
	City corporation	697,893	425,198	.....	.....	58,422	4,877	181,042	3,604	.....	142	947
	School district	275,677	251,271	.....	.....	.....	.....	.....	.....	18,835	.....	.....
129	Topeka, Kans.	1,034,427	634,293	.....	.....	16,958	5,580	203,727	4,284	12,545	510	.....
	City corporation	688,084	305,362	.....	.....	16,958	5,580	203,727	4,284	.....	510	.....
	School district	346,343	328,931	.....	.....	.....	.....	.....	.....	12,545	.....	.....
130	McKeesport, Pa.	730,207	500,037	.....	.....	36,719	1,138	16,295	11,300	37,211	51	.....
	City corporation	441,422	260,360	.....	.....	36,719	1,138	16,295	11,300	1,073	26	.....
	School district	288,785	239,677	.....	.....	.....	.....	.....	.....	36,138	25	.....
131	Flint, Mich.	596,778	331,365	.....	.....	3,136	943	67,607	4,583	53,019	33,880	.....
	City corporation	442,754	235,797	.....	.....	3,136	943	67,607	4,583	.....	33,880	.....
	School district	154,024	95,568	.....	.....	.....	.....	.....	.....	53,019	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.					Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.							
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. (Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
$11,984	$13,049	$251	$12,673	$120,182	$750,885	$576,823	$485,798	$57,669	$33,356	$174,062	.....	$39,571	$213,633	110
5,215	15,137	82	1,634	105,674	892,948	621,991	496,943	40,677	84,371	270,957	$33,260	.....	237,697	111
4,550	15,137	70	1,634	105,674	593,339	366,512	258,475	40,677	67,360	226,827	.....	.....	.....	
665	.....	12	.....	.....	299,609	255,479	238,468	.....	17,011	44,130	.....	.....	.....	
29,730	29,411	240	84,510	230,761	2,513,913	1,538,855	1,143,032	87,262	308,561	975,058	575,110	.....	399,948	112
11,564	13,576	103	798	80,366	1,014,165	604,993	506,026	55,862	43,105	409,172	248,088	.....	163,084	113
4,878	13,576	103	111	80,366	541,877	333,864	253,580	55,862	24,422	208,013	.....	.....	.....	
5,859	.....	.....	.....	.....	356,481	246,028	235,452	.....	10,546	110,453	.....	.....	.....	
827	.....	.....	687	.....	115,807	25,101	16,964	.....	8,137	90,706	.....	.....	.....	
2,727	3,000	.....	16,054	147,619	594,725	507,660	364,262	92,100	51,298	87,065	19,724	.....	67,341	114
1,725	3,000	.....	14,411	147,619	410,535	338,470	212,341	92,100	34,029	72,065	.....	.....	.....	
1,002	.....	.....	1,643	.....	184,190	169,190	151,921	.....	17,269	15,000	.....	.....	.....	
26,082	5,204	.....	26,072	101,891	917,679	588,694	477,354	30,172	81,168	328,985	.....	45,727	374,712	115
22,981	5,204	.....	23,263	101,891	624,484	388,157	288,169	30,172	69,816	236,327	.....	.....	.....	
3,101	.....	.....	2,809	.....	293,195	200,537	189,185	.....	11,352	92,658	.....	.....	.....	
15,934	7,575	.....	4,854	4,939	748,607	431,165	391,571	6,786	32,808	317,442	8,613	.....	308,829	116
14,931	7,575	.....	4,854	4,939	507,821	270,538	242,195	6,786	21,557	237,283	.....	.....	.....	
1,003	.....	.....	.....	.....	240,786	160,627	149,376	.....	11,251	80,159	.....	.....	.....	
39,407	459	.....	2,400	177,059	1,418,527	944,147	835,625	67,534	40,988	474,380	.....	107,825	582,205	117
32,737	459	.....	2,400	177,059	1,115,243	655,220	546,698	67,534	40,988	460,023	.....	.....	.....	
6,670	.....	.....	.....	.....	303,284	288,927	288,927	.....	.....	14,357	.....	.....	.....	
8,548	11,000	.....	2,052	221,820	939,778	848,314	547,530	134,871	165,913	91,464	.....	85,710	177,174	118
7,202	11,000	.....	2,052	221,820	718,464	634,796	344,792	134,871	155,133	83,668	.....	.....	.....	
1,346	.....	.....	.....	.....	221,314	213,518	202,738	.....	10,780	7,796	.....	.....	.....	
32,919	3,281	645	11,665	2,309	956,239	687,154	545,290	2,708	139,156	269,085	252,044	.....	17,041	119
3,418	.....	.....	7,960	125,000	626,526	559,632	409,207	82,681	67,744	66,894	.....	161,393	228,287	120
1,523	.....	.....	5,052	125,000	434,375	367,949	222,460	82,681	62,808	66,426	.....	.....	.....	
1,895	.....	.....	2,908	.....	192,151	191,683	186,747	.....	4,936	468	.....	.....	.....	
2,812	10,352	.....	10,890	284	605,618	357,031	319,846	150	37,035	248,587	.....	99,684	348,271	121
1,276	10,352	.....	7,980	284	399,841	186,168	163,488	150	22,530	213,673	.....	.....	.....	
1,536	.....	.....	2,910	.....	205,777	170,863	156,358	.....	14,505	34,914	.....	.....	.....	
47,870	7,331	.....	41,119	106,408	953,877	865,516	679,099	34,943	151,474	88,361	.....	60,500	148,861	122
28,672	.....	920	9,976	131,332	1,017,031	576,786	428,845	32,123	115,818	440,245	201,472	.....	238,773	123
39,903	11,427	.....	40,721	113,600	1,004,367	738,875	602,605	32,682	103,588	265,492	57,369	.....	208,123	124
37,262	3,419	.....	14,154	120,573	804,592	666,671	558,222	55,295	53,154	137,921	24,432	.....	113,489	125
12,928	10,915	.....	12,703	110,084	801,880	564,063	430,476	52,455	81,132	237,817	.....	106,806	344,623	126
6,939	10,915	.....	12,615	110,084	556,711	318,937	196,799	52,455	69,683	237,774	.....	.....	.....	
5,989	.....	.....	88	.....	245,169	245,126	233,677	.....	11,449	43	.....	.....	.....	
13,541	13,823	3,044	1,417	2,043	968,444	657,094	608,888	3,493	44,713	311,350	21,845	.....	289,505	127
9,857	13,823	.....	1,417	2,043	585,827	298,941	279,327	3,493	16,121	286,886	.....	.....	.....	
3,684	.....	3,044	.....	.....	382,617	358,153	329,561	.....	28,592	24,464	.....	.....	.....	
20,554	1,787	318	5,348	1,135	912,659	628,217	600,079	980	27,158	284,442	.....	60,911	345,353	128
15,705	1,787	318	4,626	1,135	643,727	377,077	361,873	980	14,224	266,650	.....	.....	.....	
4,849	.....	.....	722	.....	268,932	251,140	238,206	.....	12,934	17,792	.....	.....	.....	
18,599	162	.....	9,856	127,913	958,268	662,511	508,143	47,214	107,154	295,757	.....	76,159	371,916	129
14,073	162	.....	9,515	127,913	640,272	400,451	269,179	47,214	84,058	239,821	.....	.....	.....	
4,526	.....	.....	341	.....	317,996	262,060	238,964	.....	23,096	55,936	.....	.....	.....	
11,408	655	.....	10,316	105,077	684,268	608,149	444,871	95,786	67,492	76,119	.....	45,939	122,058	130
3,438	655	.....	5,341	105,077	448,072	377,116	233,298	95,786	48,032	70,956	.....	.....	.....	
7,970	.....	.....	4,975	.....	236,196	231,033	211,573	.....	19,460	5,163	.....	.....	.....	
29,053	.....	.....	5,286	67,906	842,532	359,003	302,720	26,756	29,527	483,529	245,754	.....	237,775	131
26,062	.....	.....	2,840	67,906	610,026	212,715	163,462	26,756	22,497	397,311	.....	.....	.....	
2,991	.....	.....	2,446	.....	232,506	146,288	139,258	.....	7,030	86,218	.....	.....	.....	

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
132	Tampa, Fla.	$637,164	$374,754	.....	.....	$76,224	$1,106	$5,881	$24,927	$111,420	.....	.....
	City corporation	525,662	374,754	.....	.....	76,224	1,106	5,881	24,927	.....	.....	.....
	School district	111,502	.....	.....	.....	.....	.....	.....	.....	111,420	.....	.....
133	San Diego, Cal.	1,851,713	795,239	.....	.....	87,528	13,193	493,741	15,752	114,525	.....	$267
	City corporation	1,552,609	612,332	.....	.....	87,528	13,193	493,741	15,752	2,741	.....	267
	School district	299,104	182,907	.....	.....	.....	.....	.....	.....	111,784	.....	.....
134	El Paso, Tex.	762,936	486,692	.....	.....	20,579	3,600	92,356	18,878	48,785	.....	.....
135	Wheeling, W. Va.	745,630	401,707	.....	$3,081	64,646	1,522	.....	12,919	16,402	.....	.....
	City corporation	533,123	207,832	.....	3,081	64,646	1,522	.....	12,919	.....	.....	.....
	School district	212,507	193,875	.....	.....	.....	.....	.....	.....	16,402	.....	.....
136	Racine, Wis.	687,802	385,793	.....	.....	77,332	2,668	120,388	5,026	29,381	$14,494	669
137	Kalamazoo, Mich.	652,859	379,902	.....	.....	16,068	1,802	79,382	7,633	73,239	103	.....
	City corporation	415,221	217,246	.....	.....	16,068	1,802	79,382	6,322	3,723	.....	.....
	School district	237,638	162,656	.....	.....	.....	.....	.....	1,311	69,516	103	.....
138	Superior, Wis.	775,786	497,957	.....	.....	101,464	1,316	110,291	19,383	22,623	354	1,042
139	Augusta, Ga.	885,167	337,624	.....	.....	162,857	2,380	16,674	19,077	115,402	.....	1,973
	City corporation	759,507	337,624	.....	.....	162,857	2,380	16,674	19,077	.....	.....	1,973
	School district	125,660	.....	.....	.....	.....	.....	.....	.....	115,402	.....	.....
140	Macon, Ga.	705,489	295,386	.....	2,399	94,586	745	87,848	22,164	101,074	133	.....
	City corporation	601,334	295,386	.....	2,359	94,586	745	87,848	22,164	.....	.....	.....
	School district	104,155	.....	.....	.....	.....	.....	.....	.....	101,074	133	.....
141	Newton, Mass.	1,723,480	1,213,896	$112,458	19,395	1,197	394	40,039	2,854	8,755	8,882	.....
142	Butte, Mont.	807,292	425,735	.....	21,256	87,537	3,742	111,118	21,945	124,498	.....	.....
	City corporation	556,742	300,703	.....	21,256	87,537	3,742	111,118	21,945	.....	.....	.....
	School district	250,550	125,032	.....	.....	.....	.....	.....	.....	124,498	.....	.....
143	Woonsocket, R. I.	611,213	354,187	.....	2,131	43,629	1,863	16,424	256	10,165	.....	1,509
144	Chester, Pa.	414,839	304,576	.....	9,665	20,728	8,946	16,504	1,193	33,364	.....	.....
	City corporation	250,409	189,302	.....	.....	20,728	8,946	16,504	1,193	760	.....	.....
	School district	164,430	115,274	.....	9,665	.....	.....	.....	.....	32,604	.....	.....
145	Montgomery, Ala.	751,933	246,188	.....	12,121	144,717	1,017	136,697	22,927	29,559	5	.....
146	Fitchburg, Mass.	864,071	520,812	53,488	18,993	39,199	419	29,717	2,801	1,856	1,300	.....
147	Dubuque, Iowa	643,066	483,029	.....	.....	45,266	579	28,034	289	12,932	2,811	681
	City corporation	502,120	355,189	.....	.....	45,266	579	28,034	289	.....	2,811	681
	School district	140,946	127,840	.....	.....	.....	.....	.....	.....	12,932	.....	.....
148	Galveston, Tex.	840,316	484,151	.....	.....	17,058	12,130	9,304	2,746	93,624	.....	.....
	City corporation	739,520	431,565	.....	.....	17,058	12,130	9,304	2,746	49,246	.....	.....
	School district	100,796	52,586	.....	.....	.....	.....	.....	.....	44,378	.....	.....
149	Elmira, N. Y.	552,062	437,172	11,035	.....	43,379	2,389	9,719	1,997	20,774	3,129	897
150	New Castle, Pa.	458,741	347,156	.....	.....	18,642	1,944	42,626	3,624	25,666	.....	.....
	City corporation	247,526	166,580	.....	.....	18,642	1,944	42,626	3,624	965	.....	.....
	School district	211,215	180,576	.....	.....	.....	.....	.....	.....	24,701	.....	.....
151	West Hoboken, N. J.	495,918	217,890	.....	1,000	51,773	1,362	51,995	531	156,599	.....	521
152	Knoxville, Tenn.	805,569	379,435	.....	1,124	70,358	1,632	60,427	15,216	69,318	.....	.....
153	Hamilton, Ohio	734,740	374,044	.....	.....	57,380	3,134	94,158	283	21,378	2	.....
	City corporation	549,309	212,568	.....	.....	57,380	3,134	94,158	283	.....	.....	.....
	School district	185,431	161,476	.....	.....	.....	.....	.....	.....	21,378	2	.....
154	Springfield, Mo.	561,367	260,815	.....	3,984	55,778	4,563	199,323	2,374	20,753	.....	.....
	City corporation	368,384	92,855	.....	3,984	55,778	4,563	199,323	2,374	.....	.....	.....
	School district	192,983	167,960	.....	.....	.....	.....	.....	.....	20,753	.....	.....
155	East Orange, N. J.	1,023,873	562,985	.....	5,377	13,349	11,011	59,157	1,491	142,081	10,161	963

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.							
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	
$28,253	$578	$8,648	$3,005	$2,368	$612,264	$518,449	$447,772	$1,634	$69,043	$93,815	.....	$24,900	$118,715	132
28,171	578	8,648	3,005	2,368	492,325	438,146	381,296	1,634	55,216	54,179	.....	.....	.....	
82	.....	.....	.....	.....	119,939	80,303	66,476	.....	13,827	39,636	.....	.....	.....	
25,586	62,277	.....	2,985	240,620	2,156,038	939,709	694,411	144,024	101,274	1,216,329	$304,325	.....	912,004	133
21,173	62,277	.....	2,985	240,620	1,903,360	690,964	464,193	144,024	82,747	1,212,396	.....	.....	.....	
4,413	.....	.....	.....	.....	252,678	248,745	230,218	.....	18,527	3,933	.....	.....	.....	
22,621	57	.....	1,484	67,884	2,111,520	722,967	582,268	48,383	92,316	1,388,553	1,348,584	.....	39,969	134
10,504	6,180	1,129	6,319	221,221	908,072	617,614	426,039	138,594	52,981	290,458	162,442	.....	128,016	135
8,360	6,180	1,129	6,233	221,221	689,170	442,606	260,356	138,594	43,656	246,564	.....	.....	.....	
2,144	.....	.....	86	.....	218,902	175,008	165,683	.....	9,325	43,894	.....	.....	.....	
12,506	21,141	.....	6,397	12,007	722,688	449,404	397,688	11,848	39,868	273,284	34,886	.....	238,398	136
11,856	11,657	215	6,696	64,306	597,401	451,940	383,771	23,827	44,342	145,461	.....	55,458	200,019	137
7,902	11,657	215	6,598	64,306	367,408	240,885	186,248	23,827	30,810	126,523	.....	.....	.....	
3,954	.....	.....	98	.....	229,993	211,055	197,523	.....	13,532	18,938	.....	.....	.....	
13,165	1,267	56	6,868	.....	896,815	567,312	527,300	.....	40,012	329,503	121,029	.....	208,474	138
41,172	14,373	1,227	4,496	167,912	963,981	697,252	551,508	59,100	86,644	266,729	78,814	.....	187,915	139
35,410	14,373	1,227	.....	167,912	815,370	568,796	426,543	59,100	83,153	246,574	.....	.....	.....	
5,762	.....	.....	4,496	.....	148,611	128,456	124,965	.....	3,491	20,155	.....	.....	.....	
28,077	23,156	.....	4,368	45,553	1,423,526	472,844	419,462	33,997	19,385	950,982	718,337	.....	232,645	140
25,129	23,156	.....	4,368	45,553	1,317,229	370,234	317,333	33,997	18,904	946,995	.....	.....	.....	
2,948	.....	.....	.....	.....	106,597	102,610	102,129	.....	481	3,987	.....	.....	.....	
45,281	6,664	.....	108,302	155,363	1,467,959	1,342,411	981,432	35,983	324,996	125,548	.....	255,521	381,069	141
10,744	411	.....	306	.....	824,429	737,795	679,706	.....	58,089	86,634	17,137	.....	69,497	142
9,724	411	.....	306	.....	558,370	502,805	454,359	.....	48,446	55,565	.....	.....	.....	
1,020	.....	.....	.....	.....	266,059	234,990	225,347	.....	9,643	31,069	.....	.....	.....	
21,102	3,637	.....	32,130	124,180	555,219	517,881	354,070	23,156	140,655	37,338	.....	55,994	93,332	143
4,861	2,989	.....	10,984	1,029	371,445	329,405	283,064	527	45,804	42,040	.....	43,394	85,434	144
954	2,989	.....	8,004	1,029	207,735	173,734	142,379	537	30,818	34,001	.....	.....	.....	
3,907	.....	.....	2,980	.....	163,710	155,671	140,685	.....	14,986	8,039	.....	.....	.....	
22,588	6,094	.....	1,437	128,583	1,071,140	664,205	423,079	64,861	176,265	406,935	319,207	.....	87,728	145
64,941	4,263	1,335	30,900	89,047	910,193	737,113	589,182	78,761	69,170	173,080	46,122	.....	126,958	146
2,013	.....	.....	80	67,352	576,218	498,067	391,444	45,224	61,399	78,151	.....	66,848	144,999	147
1,839	.....	.....	80	67,352	450,109	371,958	269,275	45,224	57,459	78,151	.....	.....	.....	
174	.....	.....	.....	.....	126,109	126,109	122,169	.....	3,940	.....	.....	.....	.....	
61,260	2,400	87	39,557	117,999	1,109,853	691,596	426,974	53,677	210,945	418,257	269,537	.....	148,720	148
61,260	2,400	87	35,725	117,999	999,627	581,370	316,748	53,677	210,945	418,257	.....	.....	.....	
.....	.....	.....	3,832	.....	110,226	110,226	110,226	.....	.....	.....	.....	.....	.....	
4,209	1,056	289	5,967	10,050	594,087	484,541	442,658	8,172	33,711	109,546	42,025	.....	67,521	149
10,770	2,743	.....	5,530	40	474,487	309,258	287,483	1,440	20,335	165,229	15,746	.....	149,483	150
7,137	2,743	.....	3,225	40	228,094	162,084	145,560	1,440	15,084	66,010	.....	.....	.....	
3,633	.....	.....	2,305	.....	246,393	147,174	141,923	.....	5,251	99,219	.....	.....	.....	
1,993	9,463	.....	2,791	.....	527,044	397,355	348,335	.....	49,020	129,689	31,126	.....	98,563	151
20,096	4,840	.....	5,811	177,312	716,074	588,613	353,493	57,481	177,639	127,461	.....	89,495	216,956	152
2,884	.....	1,864	7,582	172,031	968,890	589,100	364,258	107,410	117,432	379,590	233,950	.....	145,640	153
867	.....	1,864	7,021	172,031	789,604	410,014	201,790	107,410	100,814	379,590	.....	.....	.....	
2,017	.....	.....	558	.....	179,086	179,086	162,468	.....	16,618	.....	.....	.....	.....	
8,806	.....	150	3,528	1,293	518,323	270,485	268,282	163	2,040	247,838	.....	43,044	290,882	154
7,699	.....	150	365	1,293	369,176	153,457	152,004	163	1,290	215,719	.....	.....	.....	
1,107	.....	.....	3,163	.....	149,147	117,028	116,278	.....	750	32,119	.....	.....	.....	
20,624	19,243	185	25,412	151,334	1,227,414	852,469	645,721	115,176	91,572	374,945	203,541	.....	171,404	155

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
156	Quincy, Ill.	$566,416	$413,383	.....	.....	$79,468	$3,515	$32,079	$2,795	$6,018	$20	.....
	City corporation	380,526	241,155	.....	.....	79,468	3,515	32,079	2,795	.....	20	.....
	School district	178,931	172,228	.....	.....	.....	.....	.....	.....	6,018	.....	.....
	Quincy township	6,959	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
157	Roanoke, Va.	589,669	402,131	.....	$3,286	96,545	2,496	10,240	13,757	22,148	313	.....
158	Lexington, Ky.	656,940	434,323	.....	.....	102,992	2,394	64,649	2,068	43,161	.....	.....
159	Huntington, W. Va.	306,249	224,483	.....	4,907	34,649	2,679	371	12,411	11,214	.....	.....
	City corporation	197,969	127,833	.....	4,907	34,649	2,679	371	12,411	.....	.....	.....
	School district	108,280	96,650	.....	.....	.....	.....	.....	.....	11,214	.....	.....
160	Joliet, Ill.	566,139	298,772	.....	.....	143,353	1,529	57,642	2,880	5,111	70	.....
	City corporation	371,324	111,261	.....	.....	143,353	1,529	57,642	2,880	.....	70	.....
	School district	194,815	187,511	.....	.....	.....	.....	.....	.....	5,111	.....	.....
161	Auburn, N. Y.	635,473	398,098	$9,190	.....	32,131	1,559	40,541	2,362	17,710	115	$922
162	Charlotte, N. C.	373,144	193,174	.....	5,002	35,002	2,794	3,155	8,100	35,835	3	.....
163	Taunton, Mass.	775,150	366,999	76,301	12,384	36,136	306	27,483	2,271	3,699	.....	.....
164	Everett, Mass.	780,974	516,242	58,395	15,308	944	522	25,985	1,192	3,396	6,000	.....
165	Portsmouth, Va.	349,540	182,566	.....	.....	57,363	2,026	.....	2,983	20,601	128	.....
166	Pittsfield, Mass.	686,600	440,192	39,518	11,680	34,344	412	33,941	3,179	1,604	.....	.....
167	Quincy, Mass.	911,397	642,302	36,418	13,958	1,899	517	44,421	3,338	2,467	50	.....
168	Cedar Rapids, Iowa.	934,339	507,121	.....	.....	62,297	3,687	201,427	5,946	35,996	1,635	316
	City corporation	676,579	266,311	.....	.....	62,297	3,687	201,427	5,638	21,528	1,635	316
	School district	257,760	240,810	.....	.....	.....	.....	.....	308	14,468	.....	.....
169	Oshkosh, Wis.	612,430	374,857	.....	.....	37,637	1,757	16,105	3,063	27,337	134,881	401
170	Perth Amboy, N. J.	566,514	198,455	.....	1,075	65,493	1,540	77,821	3,415	69,092	.....	.....
171	Lansing, Mich.	730,812	426,656	.....	.....	1,471	1,670	73,123	5,742	44,351	1,000	.....
	City corporation	530,505	272,978	.....	.....	1,471	1,670	73,123	5,742	.....	1,000	.....
	School district	200,307	153,708	.....	.....	.....	.....	.....	.....	44,351	.....	.....
172	Pasadena, Cal.	1,192,486	692,775	.....	.....	3,864	9,316	211,837	4,664	127,254	15	.....
	City corporation	798,868	423,394	.....	.....	3,864	9,316	211,837	4,664	.....	.....	.....
	School district	393,618	264,381	.....	.....	.....	.....	.....	.....	127,254	15	.....
173	Amsterdam, N. Y.	405,933	227,885	27,522	.....	29,117	461	14,347	2,096	12,577	.....	.....
174	Jackson, Mich.	526,449	351,843	.....	.....	2,429	295	23,313	5,898	53,720	4,465	.....
	City corporation	365,034	250,776	.....	.....	2,429	295	23,313	1,654	.....	4,465	.....
	School district	161,415	101,067	.....	.....	.....	.....	.....	4,244	53,720	.....	.....
175	Jamestown, N. Y.	503,599	322,859	16,521	.....	16,866	677	23,972	2,823	18,496	.....	.....
	City corporation	435,396	188,886	11,801	.....	16,866	677	23,972	2,210	.....	.....	.....
	School district	163,203	133,973	4,720	.....	.....	.....	.....	613	18,496	.....	.....
176	San Jose, Cal.	755,756	343,410	.....	.....	62,585	3,281	199,026	2,772	135,518	.....	.....
	City corporation	496,919	221,616	.....	.....	62,585	3,281	199,026	2,772	.....	.....	.....
	School district	258,837	121,794	.....	.....	.....	.....	.....	.....	135,518	.....	.....
177	Decatur, Ill.	551,289	331,115	.....	.....	43,266	504	98,377	8,585	4,792	30	325
	City corporation	356,127	145,715	.....	.....	43,266	504	98,377	8,585	.....	30	325
	School district	195,162	185,400	.....	.....	.....	.....	.....	.....	4,792	.....	.....
178	Mount Vernon, N. Y.	874,281	641,513	13,601	.....	30,718	2,612	111,497	3,185	18,934	6,369	6,327
	City corporation	637,748	437,591	9,319	.....	30,718	2,612	111,497	3,185	100	869	6,327
	School district	236,533	203,922	4,282	.....	.....	.....	.....	.....	18,834	5,500	.....
179	Joplin, Mo.	430,358	244,396	.....	.....	71,611	1,457	47,857	10,853	20,749	50	.....
	City corporation	282,404	119,245	.....	.....	71,611	1,457	47,857	10,753	.....	.....	.....
	School district	147,954	125,151	.....	.....	.....	.....	.....	100	20,749	50	.....
180	Williamsport, Pa.	414,525	301,267	.....	13,392	30,636	1,199	11,353	1,262	29,985	.....	.....
	City corporation	264,268	189,674	.....	7,392	30,636	1,199	11,353	1,262	1,556	.....	.....
	School district	150,257	111,593	.....	6,000	.....	.....	.....	.....	28,429	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.							
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	
$9,347	$1,385	$425	$16,897	$1,084	$462,409	$350,362	$316,400	$1,886	$32,076	$112,047	.....	$104,007	$216,054	156
1,733	1,385	425	16,667	1,084	291,422	206,392	178,376	1,886	26,130	85,030	.....	.....	.....	
655	.....	.....	30	.....	165,680	133,663	132,717	.....	5,946	27,017	.....	.....	.....	
6,959	.....	.....	.....	.....	5,307	5,307	5,307	.....	.....	.....	.....	.....	.....	
10,179	9,147	.....	12,538	6,889	984,789	438,880	363,498	3,322	72,060	545,909	$395,120	.....	150,789	157
1,661	250	1,385	300	3,757	612,352	472,081	412,230	1,667	58,184	140,271	.....	44,588	184,859	158
4,842	412	.....	6,130	4,151	476,170	367,074	324,994	2,539	39,541	109,096	169,921	.....	[2] 60,825	159
4,426	412	.....	6,130	4,151	332,336	270,737	234,093	2,539	34,105	61,599	.....	.....	.....	
416	.....	.....	.....	.....	143,834	96,337	90,901	.....	5,436	47,497	.....	.....	.....	
3,894	4,500	.....	887	47,501	577,731	485,465	404,215	58,091	23,159	92,266	11,592	.....	80,674	160
1,701	4,500	.....	887	47,501	337,205	334,065	253,843	58,091	22,131	53,140	.....	.....	.....	
2,193	.....	.....	.....	.....	190,526	151,400	150,372	.....	1,028	39,126	.....	.....	.....	
4,147	8,000	.....	6,963	113,735	677,842	504,712	408,837	59,017	36,858	173,130	42,369	.....	130,761	161
10,253	10,000	.....	2,701	67,125	339,089	286,667	199,103	24,172	63,392	52,422	.....	34,055	86,477	162
39,300	7,338	.....	30,066	172,867	732,586	624,762	431,238	94,567	98,957	107,824	.....	42,564	150,388	163
15,862	4,787	.....	15,444	116,897	731,097	627,596	465,131	39,057	123,408	103,501	.....	49,877	153,378	164
3,872	5,397	233	561	73,810	505,291	306,765	235,006	5,587	66,172	198,526	155,751	.....	42,775	165
14,493	4,529	.....	4,622	97,996	1,109,142	525,423	433,560	23,066	68,797	583,719	422,542	.....	161,177	166
16,075	7,031	840	16,606	135,475	1,046,932	693,591	509,223	28,725	155,643	353,341	135,535	.....	217,806	167
15,005	1,098	1,235	309	98,267	1,009,850	513,245	378,491	88,280	46,474	496,605	75,511	.....	421,094	168
12,831	1,098	1,235	309	98,267	659,554	330,460	206,529	88,280	35,651	329,094	.....	.....	.....	
2,174	.....	.....	.....	.....	350,296	182,785	171,962	.....	10,823	167,511	.....	.....	.....	
5,371	1,292	584	8,285	860	500,201	369,429	346,823	2,014	20,592	130,772	.....	112,229	243,001	169
4,018	3,657	.....	10,175	111,773	719,448	438,700	318,573	43,989	76,138	280,748	152,934	.....	127,814	170
4,903	.....	220	.....	171,644	738,826	419,045	301,638	95,400	22,007	318,981	8,014	.....	310,967	171
2,657	.....	220	.....	171,644	532,914	283,457	167,250	95,400	20,807	249,457	.....	.....	.....	
2,248	.....	.....	.....	.....	205,912	136,388	134,388	.....	2,000	69,524	.....	.....	.....	
13,999	[3] 660	725	4,557	119,820	1,098,337	723,443	602,603	73,983	46,857	374,894	.....	94,149	469,043	172
12,031	3,660	725	4,557	119,820	767,637	411,027	309,941	73,954	27,132	356,610	.....	.....	.....	
1,968	.....	.....	.....	.....	330,700	312,416	292,662	29	19,725	18,284	.....	.....	.....	
3,673	6,218	.....	622	81,413	394,001	310,635	241,506	21,143	47,986	73,366	.....	21,932	95,298	173
17,152	.....	719	114	66,501	536,391	383,791	321,619	37,003	25,169	152,600	9,942	.....	142,658	174
14,768	.....	719	114	66,501	371,113	257,253	200,418	37,003	19,832	113,860	.....	.....	.....	
2,384	.....	.....	.....	.....	165,278	126,538	121,201	.....	5,337	38,740	.....	.....	.....	
7,995	18,352	350	5,111	159,575	690,222	440,358	314,555	63,963	61,840	249,864	91,623	.....	158,241	175
5,450	18,352	350	2,257	159,575	466,401	282,058	168,240	63,963	49,855	184,343	.....	.....	.....	
2,545	.....	.....	2,854	.....	223,821	158,300	146,315	.....	11,985	65,521	.....	.....	.....	
8,230	934	.....	.....	.....	718,530	506,965	472,685	.....	34,280	211,565	.....	37,226	248,791	176
6,705	934	.....	.....	.....	484,699	281,878	264,588	.....	17,290	202,821	.....	.....	.....	
1,525	.....	.....	.....	.....	233,831	225,087	208,097	.....	16,990	8,744	.....	.....	.....	
5,451	.....	.....	8,688	50,156	763,370	354,948	283,126	43,465	28,357	408,922	212,581	.....	196,341	177
4,561	.....	.....	4,608	50,156	491,028	220,146	156,529	43,465	20,152	270,882	.....	.....	.....	
890	.....	.....	4,080	.....	272,842	134,802	126,597	.....	8,205	138,040	.....	.....	.....	
15,934	6,742	.....	16,849	.....	1,093,075	782,794	663,178	.....	119,616	310,281	218,794	.....	91,487	178
14,663	6,742	.....	14,125	.....	675,457	527,399	428,173	.....	99,226	148,058	.....	.....	.....	
1,271	.....	.....	2,724	.....	417,618	255,395	235,005	.....	20,390	162,223	.....	.....	.....	
7,991	.....	304	4,119	20,971	455,435	308,470	255,096	31,905	21,469	146,965	25,077	.....	121,888	179
7,616	.....	304	20,590	20,971	267,597	176,545	135,752	31,905	8,888	91,052	.....	.....	.....	
375	.....	.....	1,529	.....	187,838	131,925	119,344	.....	12,581	55,913	.....	.....	.....	
7,533	.....	.....	4,690	13,218	324,200	309,007	289,027	608	19,372	15,193	.....	90,325	105,518	180
4,428	.....	.....	3,550	13,218	193,955	178,762	160,736	608	17,418	15,193	.....	.....	.....	
3,105	.....	.....	1,130	.....	130,245	130,245	128,291	.....	1,954	.....	.....	.....	.....	

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

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TABLE 3.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 6.)	Special property. (Table 6.)	Poll. (Table 6.)	Business. (Table 6.)	Non-business license. (Table 6.)	(Table 6.)	(Table 6.)	(Table 7.)	(Table 7.)	(Table 7.)
181	Niagara Falls, N. Y.	$972,846	$658,189	$33,730	.....	$56,512	$2,022	$89,906	$3,597	$19,590	$664	$1,096
182	Muskogee, Okla.	582,590	209,674	.....	.....	7,214	2,506	206,023	33,423	24,123	.....	.....
	City corporation	480,519	134,781	.....	.....	7,214	2,506	206,023	33,423	.....	.....	.....
	School district	102,071	74,893	.....	.....	.....	.....	.....	.....	24,123	.....	.....
183	Lima, Ohio	543,047	298,658	.....	.....	38,797	590	81,420	3,999	29,264	.....	.....
	City corporation	380,170	154,099	.....	.....	38,797	590	81,420	3,999	11,956	.....	.....
	School district	162,877	144,559	.....	.....	.....	.....	.....	.....	17,308	.....	.....
184	Chelsea, Mass.	881,531	532,076	36,901	$13,064	32,842	2,015	14,021	5,248	.....	20,000	.....
185	Aurora, Ill.	519,664	309,317	.....	.....	46,555	52	81,956	2,322	4,684	35	509
	City corporation	371,157	167,450	.....	.....	46,555	52	81,956	2,322	.....	35	509
	School district	148,507	141,867	.....	.....	.....	.....	.....	.....	4,684	.....	.....
186	New Rochelle, N. Y.	935,872	726,805	14,061	.....	29,182	3,041	106,359	779	17,875	188	2,378
187	Austin, Tex.	628,747	300,305	.....	.....	10,031	782	1,250	6,707	38,631	1,449	.....
	City corporation	523,973	238,530	.....	.....	10,031	782	1,250	6,672	1,200	1,449	.....
	School district	104,774	61,775	.....	.....	.....	.....	.....	35	37,431	.....	.....
188	La Crosse, Wis.	531,250	324,866	.....	.....	42,792	2,681	32,742	1,754	23,587	26,462	895
189	Newport, Ky.	361,890	229,866	.....	.....	21,033	4,680	.....	631	34,960	.....	.....
190	Orange, N. J.	628,904	291,645	.....	500	40,406	1,997	36,605	2,320	127,543	.....	775
191	Lorain, Ohio	505,319	265,455	.....	.....	59,261	488	73,803	2,107	14,009	.....	.....
	City corporation	355,462	133,197	.....	.....	59,261	488	73,803	2,107	.....	.....	.....
	School district	149,857	132,258	.....	.....	.....	.....	.....	.....	14,009	.....	.....
192	Council Bluffs, Iowa	471,527	332,037	.....	2,654	36,724	1,075	70,422	3,749	12,104	100	441
	City corporation	303,890	176,470	.....	2,654	36,724	1,075	70,422	3,749	959	100	441
	School district	167,637	155,567	.....	.....	.....	.....	.....	.....	11,235	.....	.....
193	Lynchburg, Va.	730,576	392,544	.....	5,521	144,583	3,957	28,652	8,432	19,021	253	373

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 90.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 50.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
						For expenses and interest.								
From earnings of general departments. (Table 8.)	From highway privileges. (Table 9.)	From rents. (Table 9.)	From interest. Table 9.)	From earnings of public service enterprises. (Table 10.)	Total.	Total.	Expenses of general departments. (Table 11.)	Expenses of public service enterprises. (Table 15.)	Interest. (Table 17.)	For outlays.[1] (Table 18.)		Governmental cost payments.	Payments for expenses and interest.	
$8,724	$12,869	.....	$12,047	$73,900	$1,332,654	$674,784	$498,224	$54,448	$122,112	$657,870	$359,808	.....	$298,062	181
6,787	.....	.....	7,563	85,277	902,951	503,857	313,610	49,419	140,828	399,094	320,361	.....	78,733	182
5,881	.....	.....	5,414	85,277	722,804	386,666	217,338	49,419	119,909	336,138	.....	.....	.....	
906	.....	.....	2,149	.....	180,147	117,191	96,272	.....	20,919	62,956	.....	.....	.....	
3,927	4,000	.....	9,728	72,664	448,172	350,807	263,214	24,711	62,882	97,365	.....	$94,875	192,240	183
3,539	4,000	.....	9,106	72,664	300,844	219,633	141,873	24,711	53,049	81,211	.....	.....	.....	
388	.....	.....	622	.....	147,328	131,174	121,341	.....	9,833	16,154	.....	.....	.....	
16,096	18,985	$1,170	53,881	135,232	970,299	728,199	517,821	23,491	186,887	242,100	88,768	.....	153,332	184
7,023	6,132	.....	4,242	56,837	600,169	351,006	292,324	32,234	26,448	249,163	80,505	.....	168,658	185
5,067	6,132	.....	4,242	56,837	443,646	225,717	170,770	32,234	22,713	217,929	.....	.....	.....	
1,956	.....	.....	.....	.....	156,523	125,289	121,554	.....	3,735	31,234	.....	.....	.....	
15,233	4,608	59	12,518	2,786	1,442,187	722,343	582,096	1,850	138,397	719,844	506,315	.....	213,529	186
8,903	.....	3,072	8,768	248,849	643,977	438,423	259,679	108,185	70,559	205,554	15,230	.....	190,324	187
6,683	.....	.....	8,527	248,849	469,408	335,785	159,589	108,185	68,011	133,623	.....	.....	.....	
2,220	.....	3,072	241	.....	174,569	102,638	100,090	.....	2,548	71,931	.....	.....	.....	
2,862	300	.....	20,398	51,911	520,743	407,631	324,886	36,841	45,904	113,112	.....	10,507	123,619	188
2,664	.....	.....	.....	68,036	337,687	317,491	228,284	35,530	53,677	20,196	.....	24,203	44,399	189
9,863	11,136	.....	27,058	79,056	679,282	554,502	391,344	37,700	125,458	124,780	50,780	.....	74,402	190
3,368	.....	.....	14,008	72,820	645,395	420,996	288,439	46,161	86,396	224,399	140,076	.....	84,323	191
2,308	.....	.....	11,478	72,820	502,887	295,100	176,060	46,161	72,879	207,787	.....	.....	.....	
1,060	.....	.....	2,530	.....	142,508	125,896	112,379	.....	13,517	16,612	.....	.....	.....	
6,009	4,728	25	810	559	458,066	318,053	296,272	893	20,888	140,013	.....	13,461	153,474	192
5,174	4,728	25	810	559	294,196	155,763	144,385	893	10,485	138,433	.....	.....	.....	
835	.....	.....	.....	.....	163,870	162,290	151,887	.....	10,403	1,580	.....	.....	.....	
10,676	19,945	3,038	10,804	82,777	835,160	440,048	312,061	20,276	107,711	445,112	154,584	.....	290,528	193

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TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 57. For absolute amounts, see Table 3.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL COST PAYMENTS FOR—						Per capita excess of governmental cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues.	Taxes.			Special assessments, and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	All governmental costs.	Expenses and interest.				Outlays.		Governmental cost payments.	Payments for expenses and interest.
			Property.	Poll.	Business, and non-business license.								All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				
	Grand total	$28.21	$17.38	$0.05	$1.92	$2.40	$0.14	$1.31	$0.60	$1.41	$2.99	$32.51	$21.44	$16.62	$1.26	$3.55	$11.07	$4.77	$0.48	$6.77
	Group I	34.26	22.50	0.02	2.18	1.94	0.13	0.81	0.64	2.26	3.79	38.96	27.24	20.55	1.50	5.18	11.72	5.38	0.70	7.03
	Group II	29.88	17.44	0.03	2.43	2.26	0.15	2.97	1.10	1.32	2.17	33.52	22.04	18.47	0.92	2.65	11.48	3.94	0.30	7.84
	Group III	24.90	13.99	0.08	1.66	3.85	0.14	1.30	0.51	0.86	2.51	29.99	17.29	13.67	1.07	2.54	12.71	5.32	0.22	7.61
	Group IV	20.27	11.51	0.13	1.45	2.27	0.14	1.25	0.34	0.46	2.73	24.56	15.09	11.53	1.32	2.24	9.47	4.49	0.20	5.18
	Group V	19.66	11.76	0.09	1.38	1.90	0.19	1.26	0.41	0.50	2.17	21.89	14.56	11.45	1.06	2.05	7.33	2.95	0.71	5.10
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.																			
1	New York, N. Y.	$40.14	$28.51	.....	$1.51	$2.48	$0.12	$0.48	$0.26	$2.27	$4.51	$50.76	$32.93	$23.23	$1.54	$8.15	$17.84	$10.62	.....	$7.21
2	Chicago, Ill.	29.47	16.52	.....	4.12	2.51	0.25	0.27	0.85	2.04	2.91	27.78	20.49	17.47	1.35	1.67	7.29	.....	$1.69	8.98
3	Philadelphia, Pa.	24.92	13.93	$0.05	1.44	0.48	0.05	1.73	1.05	3.17	3.02	27.89	22.39	18.39	1.56	2.43	5.50	2.97	.....	2.53
4	St. Louis, Mo.	28.88	16.86	.....	3.06	2.81	0.12	0.68	0.71	1.40	3.26	32.25	20.84	17.64	1.64	1.56	11.41	3.37	.....	8.04
5	Boston, Mass.	49.86	35.40	0.18	1.54	0.39	0.15	2.50	1.11	3.00	5.60	43.40	37.18	26.94	1.84	8.41	6.22	.....	6.46	12.68
6	Cleveland, Ohio	25.73	15.67	.....	2.51	2.04	0.05	0.63	1.20	0.94	2.69	23.45	19.72	15.58	1.11	3.02	8.73	2.72	.....	6.01
7	Baltimore, Md.	24.52	15.54	.....	2.24	0.11	0.03	0.99	0.38	2.61	2.62	26.97	20.01	14.70	1.19	4.12	6.96	2.45	.....	4.51
8	Pittsburgh, Pa.	34.15	22.81	.....	1.70	1.54	0.15	1.41	0.96	1.69	3.90	36.27	28.52	22.22	1.76	4.54	7.75	2.12	.....	5.63
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.																			
9	Detroit, Mich.	$24.50	$14.81	.....	$1.73	$1.78	$0.07	$1.82	$1.50	$0.82	$1.96	$25.04	$17.49	$16.01	$0.44	$1.04	$7.54	$0.54	.....	$7.01
10	Buffalo, N. Y.	27.30	18.02	.....	1.71	1.54	0.06	0.81	1.70	0.99	2.47	30.06	21.81	18.01	1.32	2.48	8.24	2.76	.....	5.48
11	San Francisco, Cal.	29.39	19.32	.....	3.08	3.32	0.08	1.82	1.18	0.58	0.01	40.95	23.52	21.75	0.02	1.75	17.43	11.56	.....	5.88
12	Milwaukee, Wis.	23.56	15.41	.....	2.21	2.08	0.12	0.85	0.67	0.25	1.96	23.90	18.12	16.33	0.73	1.06	5.77	0.34	.....	5.43
13	Cincinnati, Ohio	35.29	19.66	.....	3.15	1.27	0.10	0.76	1.05	6.09	3.20	41.89	28.80	21.09	1.46	6.25	13.09	6.61	.....	6.48
14	Newark, N. J.	33.33	18.37	$0.22	1.92	2.69	0.07	3.95	0.86	1.72	3.54	36.01	25.47	20.15	1.10	4.22	10.54	2.68	.....	7.86
15	Los Angeles, Cal.	37.60	22.08	.....	2.40	5.10	0.54	2.36	0.93	0.79	3.41	48.08	22.19	18.25	0.84	3.10	25.89	10.48	.....	15.40
16	New Orleans, La.	23.47	15.80	0.15	2.65	.....	0.14	0.72	0.85	0.88	2.28	24.00	17.84	12.40	1.52	3.93	6.16	0.53	.....	5.63
17	Washington, D. C.	39.83	14.13	.....	4.14	1.32	0.27	16.95	1.01	0.28	1.73	36.42	27.23	24.79	1.27	1.18	9.19	.....	$3.41	12.59
18	Minneapolis, Minn.	27.88	17.20	.....	1.61	3.88	0.15	1.65	0.95	0.92	1.52	31.95	19.19	16.25	0.73	2.21	12.76	4.07	.....	8.69
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.																			
19	Jersey City, N. J.	$25.12	$12.61	(1)	$1.96	$0.72	$0.02	$3.76	$0.18	$1.30	$4.57	$48.46	$18.38	$11.98	$2.92	$3.48	$30.08	$23.34	.....	$6.74
20	Seattle, Wash.	51.51	17.64	.....	1.71	21.28	0.25	3.42	0.52	0.77	5.91	65.64	25.15	16.50	2.28	6.37	40.50	14.13	.....	26.36
21	Kansas City, Mo.	29.09	13.82	.....	2.37	6.44	0.29	0.59	0.32	1.17	4.08	29.50	19.90	16.60	1.90	1.39	9.60	0.41	.....	9.19
22	Indianapolis, Ind.	19.44	11.72	$0.06	1.75	3.67	0.06	1.31	0.20	0.56	0.12	20.61	13.67	12.85	0.09	0.73	6.93	1.16	.....	5.77
23	Providence, R. I.	24.97	16.19	0.09	1.36	0.31	0.04	0.24	0.64	2.53	3.58	22.36	19.31	15.37	0.86	3.07	3.05	.....	$2.61	5.66
24	Louisville, Ky.	26.65	15.86	.....	2.46	2.48	0.12	1.32	0.34	0.53	3.55	26.73	17.52	14.31	0.97	2.24	9.21	0.08	.....	9.13
25	Rochester, N. Y.	25.08	15.48	.....	1.10	3.89	0.05	0.50	0.23	0.85	3.00	32.31	19.78	15.91	1.40	2.47	12.52	7.22	.....	5.30
26	Denver, Colo.	29.53	19.71	.....	1.96	4.87	0.11	0.69	0.78	1.26	0.16	29.92	20.03	18.25	0.27	1.51	9.89	0.39	.....	9.50
27	Portland, Oreg.	40.55	16.33	.....	3.21	14.29	0.22	1.63	0.22	0.68	3.92	66.86	18.12	12.71	1.41	4.01	48.74	26.31	.....	22.42
28	St. Paul, Minn.	20.59	12.37	.....	2.00	2.08	0.11	0.68	0.50	0.73	2.10	21.10	15.84	12.60	0.83	2.41	5.26	0.51	.....	4.75
29	Columbus, Ohio	23.42	13.36	.....	1.37	2.58	0.08	0.51	1.24	1.22	3.06	26.45	19.34	14.47	1.64	3.23	7.11	3.02	.....	4.09
30	Toledo, Ohio	21.61	12.64	.....	1.92	3.04	0.02	0.55	0.27	1.13	2.03	23.14	14.68	10.75	1.22	2.70	8.46	1.53	.....	6.93
31	Atlanta, Ga.	20.26	10.47	0.10	1.95	2.95	0.54	0.82	0.74	0.36	2.35	26.80	13.95	11.54	1.26	1.16	12.85	6.54	.....	6.31
32	Oakland, Cal.	27.05	14.53	.....	1.81	5.68	0.47	4.01	0.19	0.24	0.13	32.57	15.55	14.44	0.03	1.09	17.32	5.82	.....	11.51
33	Worcester, Mass.	25.07	16.66	0.57	1.18	0.83	0.07	0.10	1.41	1.37	2.88	28.10	21.25	17.87	0.72	2.66	6.84	3.03	.....	3.80
34	Birmingham, Ala.	14.08	4.50	.....	2.64	3.58	0.43	1.62	0.70	0.40	0.19	22.07	12.87	9.85	0.20	2.83	9.19	7.99	.....	1.20
35	Syracuse, N. Y.	24.03	15.71	.....	1.29	3.26	0.04	0.56	0.27	0.33	2.58	25.27	18.90	15.08	0.94	2.88	6.37	1.24	.....	5.13
36	New Haven, Conn.	18.56	15.05	0.20	1.40	0.34	0.15	0.63	0.44	0.33	0.02	18.15	15.73	14.67	0.01	1.05	2.42	.....	0.41	2.82
37	Memphis, Tenn.	22.21	12.36	.....	0.72	2.56	0.16	2.26	0.45	0.38	3.32	32.45	17.60	12.61	1.66	3.34	14.85	10.24	.....	4.61
38	Scranton, Pa.	12.86	7.99	0.27	2.03	1.51	0.10	0.79	0.04	0.12	.....	13.84	10.36	9.42	.....	0.94	3.48	0.98	.....	2.51
39	Richmond, Va.	25.86	15.38	0.09	1.48	0.60	0.19	0.68	0.10	1.84	5.49	28.79	16.89	10.56	2.80	3.53	11.91	2.93	.....	8.97
40	Paterson, N. J.	15.45	9.50	0.05	1.59	0.52	0.07	2.77	0.27	0.68	.....	15.18	11.96	10.37	0.01	1.59	3.22	.....	0.26	3.49
41	Omaha, Nebr.	23.64	14.13	.....	2.28	4.18	0.17	0.74	0.38	1.76	0.01	30.63	17.93	14.96	0.01	2.96	12.70	6.99	.....	5.72
42	Fall River, Mass.	18.89	13.67	0.44	1.24	0.09	0.10	0.05	0.38	0.94	2.00	18.89	14.90	11.79	0.74	2.37	3.98	.....	.....	3.98
43	Dayton, Ohio	20.47	12.58	.....	2.09	2.64	0.05	0.58	0.39	0.45	1.69	20.79	15.41	12.55	0.99	1.87	5.38	0.32	.....	5.06
44	Grand Rapids, Mich.	21.15	11.50	.....	0.64	3.60	0.06	2.12	0.74	0.34	2.17	25.90	13.98	11.80	0.81	1.38	11.92	4.75	.....	7.17
45	Spokane, Wash.	33.97	12.64	.....	2.13	9.34	0.26	3.68	1.16	0.29	4.46	52.06	20.99	15.26	1.27	4.46	31.08	18.10	.....	12.98
46	Nashville, Tenn.	17.49	9.45	.....	0.52	0.30	0.17	3.22	0.27	0.84	2.72	20.66	13.60	10.46	0.95	2.20	7.05	3.17	.....	3.88
47	Lowell, Mass.	18.79	13.68	0.35	1.05	0.39	0.09	0.05	0.44	0.63	2.11	19.85	16.98	13.87	1.43	1.68	2.87	1.06	.....	1.81
48	Cambridge, Mass.	30.08	20.72	0.35	0.05	0.47	0.04	0.09	3.15	1.39	3.82	25.18	21.10	15.23	0.95	4.91	4.08	.....	4.90	8.99
49	Bridgeport, Conn.	16.21	12.44	0.04	1.41	0.94	0.14	0.52	0.34	0.38	(1)	15.92	12.53	11.73	0.02	0.78	3.39	.....	0.29	3.68
50	New Bedford, Mass.	24.07	17.44	0.43	0.89	0.45	0.05	0.16	0.55	1.06	3.05	32.07	18.97	14.82	1.04	3.11	13.10	8.00	.....	5.10
51	San Antonio, Tex.	13.50	11.28	0.13	0.47	0.10	0.14	1.20	0.32	0.03	0.12	13.93	9.90	8.37	0.14	1.39	4.03	0.13	.....	3.90
52	Hartford, Conn.	26.79	20.18	0.13	0.75	0.47	0.10	0.52	0.51	0.76	3.36	29.33	20.13	16.43	1.04	2.66	9.20	2.65	.....	6.65
53	Albany, N. Y.	22.40	14.21	.....	1.40	1.54	0.02	0.51	0.09	0.88	3.76	22.54	17.54	13.78	1.62	2.13	5.00	0.14	.....	4.86

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

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TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 57. For absolute amounts, see Table 3.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	City.	Per capita revenue receipts from—										Per capita governmental cost payments for—						Per capita excess of governmental cost payments over revenue receipts.	Per capita excess of revenue receipts over—	
		All revenues.	Taxes.			Special assessments, and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	All governmental costs.	Expenses and interest.				Outlays.		Governmental cost payments.	Payments for expenses and interest.
			Property.	Poll.	Business, and non-business license.								All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				
54	Trenton, N. J.	$17.73	$7.91	$0.10	$1.28	$1.56	$0.08	$2.85	$0.28	$1.26	$2.41	$20.27	$14.37	$10.81	$0.92	$2.63	$5.91	$2.55	.....	$3.36
55	Reading, Pa.	13.25	7.84	0.35	0.84	0.63	0.01	0.83	0.08	0.18	2.49	12.50	9.41	7.56	0.81	1.04	3.09	.....	$0.74	3.83
56	Dallas, Tex.	21.30	13.43	.....	0.46	2.71	0.54	1.18	0.24	0.58	2.16	25.34	13.80	10.11	2.04	1.64	11.55	4.04	.....	7.50
57	Salt Lake City, Utah.	28.66	14.41	0.13	3.66	3.97	0.05	2.79	0.24	0.11	3.32	32.27	18.26	13.91	1.31	3.04	14.01	3.61	.....	10.39
58	Camden, N. J.	14.71	7.05	0.07	1.54	0.53	0.04	2.08	0.13	0.65	2.62	15.90	13.76	10.84	0.78	2.14	2.14	1.19	.....	0.95
59	Springfield, Mass.	30.77	21.47	0.50	1.26	0.58	0.12	0.05	0.96	0.78	5.04	36.40	24.88	19.64	2.59	2.65	11.51	5.63	.....	5.88
60	Lynn, Mass.	22.39	15.92	0.52	0.08	0.46	0.10	0.07	0.88	0.67	3.67	22.40	17.22	12.63	2.04	2.56	5.18	0.01	.....	5.16
61	Lawrence, Mass.	17.43	12.49	0.21	1.51	0.59	0.05	0.15	0.42	0.17	1.82	18.68	15.88	13.40	1.09	1.39	2.80	1.25	.....	1.55
62	Tacoma, Wash.	46.99	15.17	.....	1.56	12.98	0.16	4.31	0.15	1.06	11.61	73.86	26.49	15.34	5.45	5.71	47.36	26.86	.....	20.50
63	Des Moines, Iowa.	23.90	15.85	.....	1.36	5.41	0.22	0.30	0.17	0.42	0.17	28.89	15.79	14.38	0.28	1.13	13.10	4.99	.....	8.11
64	Wilmington, Del.	13.00	8.28	.....	0.10	0.69	0.09	0.40	0.21	0.45	2.76	14.95	11.39	8.69	1.01	1.69	3.55	1.95	.....	1.61
65	Kansas City, Kans.	21.29	13.16	.....	0.82	3.21	0.16	0.20	0.16	0.53	3.06	31.25	14.81	9.45	1.27	4.09	16.44	9.95	.....	6.49
66	Yonkers, N. Y.	27.47	18.85	.....	1.27	1.28	0.02	2.56	0.13	0.49	2.87	37.70	25.33	19.32	2.06	3.95	12.37	10.23	.....	2.15
67	Youngstown, Ohio.	20.10	11.18	.....	1.94	3.30	0.14	0.47	0.47	0.47	2.13	24.81	13.06	10.67	1.02	1.36	11.76	4.72	.....	7.04
68	Houston, Tex.	18.72	12.84	0.13	0.44	.....	0.21	1.40	0.61	0.23	2.85	27.83	15.57	11.01	1.02	3.53	12.26	9.11	.....	3.15
69	Norfolk, Va.	18.60	10.55	0.03	3.98	.....	0.03	0.57	0.17	0.97	2.29	28.52	16.78	11.27	1.23	4.28	11.73	9.92	.....	1.81
70	Duluth, Minn.	30.71	16.19	.....	2.67	3.85	0.29	0.87	0.26	0.11	6.47	32.13	20.68	13.28	3.68	3.72	11.44	1.42	.....	10.02
71	Fort Worth, Tex.	26.20	12.41	.....	0.47	8.03	0.24	1.11	0.39	0.58	2.96	37.62	15.59	8.96	3.94	2.69	22.03	11.42	.....	10.61
72	Somerville, Mass.	22.23	15.49	0.50	0.04	0.73	0.03	0.24	2.01	0.18	3.01	21.76	19.02	15.72	0.76	2.54	2.74	.....	0.48	3.21
73	St. Joseph, Mo.	19.39	11.41	.....	2.00	4.28	0.17	1.08	0.16	0.22	0.07	18.71	12.70	11.31	0.04	1.35	6.00	.....	0.68	6.68
74	Utica, N. Y.	16.44	12.05	.....	1.42	1.93	0.04	0.48	0.22	0.28	0.02	19.69	13.63	12.42	.....	1.21	6.06	3.26	.....	2.80
75	Troy, N. Y.	21.16	15.60	.....	1.40	0.50	(1)	0.56	0.16	0.18	2.76	22.12	18.06	14.51	0.94	2.62	4.05	0.96	.....	3.09
76	Elizabeth, N. J.	15.45	8.20	0.13	1.95	1.38	0.04	2.75	0.30	0.69	0.02	15.19	10.87	9.09	0.01	1.76	4.33	.....	0.26	4.59
77	Schenectady, N. Y.	22.37	13.76	.....	1.48	3.95	0.05	0.52	0.12	0.46	2.02	23.02	15.49	12.12	0.91	2.46	7.53	0.66	.....	6.88
78	Waterbury, N. Y.	17.98	11.50	0.28	1.27	0.81	0.13	0.74	0.17	0.40	2.69	23.21	14.02	12.18	0.42	1.41	9.19	5.23	.....	3.96
79	Akron, Ohio.	16.16	11.84	.....	1.36	1.88	0.15	0.44	0.09	0.35	0.05	22.38	11.99	10.63	0.04	1.32	10.39	6.22	.....	4.17
80	Oklahoma City, Okla.	19.65	8.60	.....	0.40	6.84	0.74	0.34	0.89	0.08	1.75	55.89	18.02	12.29	0.93	4.80	37.87	36.24	.....	1.63
81	Manchester, N. H.	15.61	9.70	0.46	2.19	0.02	0.02	0.13	0.13	0.60	2.58	15.57	11.74	9.86	0.90	0.98	3.83	.....	0.24	4.08
82	Hoboken, N. J.	21.12	11.94	0.01	1.82	0.12	0.03	3.53	0.11	0.51	3.05	20.96	18.04	13.52	3.00	1.52	2.92	.....	0.15	3.08
83	Evansville, Ind.	17.55	9.14	0.11	1.92	1.87	0.03	1.62	0.17	0.37	2.32	17.21	10.70	8.51	0.89	1.30	6.50	.....	0.34	6.85
84	Wilkes-Barre, Pa.	12.72	8.98	0.54	1.24	0.90	0.06	0.76	0.06	0.17	0.02	15.22	9.81	8.71	0.03	1.07	5.41	2.50	.....	2.91
85	Erie, Pa.	17.16	8.29	0.15	0.93	2.47	0.05	0.84	0.20	0.55	3.68	18.31	10.28	8.34	1.20	0.74	8.02	1.15	.....	6.87
86	Peoria, Ill.	19.01	11.63	.....	3.10	2.84	0.17	0.21	0.74	0.25	0.06	21.54	14.47	13.60	0.08	0.79	7.08	2.54	.....	4.54
87	Fort Wayne, Ind.	19.43	8.82	0.42	0.94	3.99	0.04	1.40	0.15	0.30	3.36	19.56	11.91	9.07	2.20	0.64	7.64	0.13	.....	7.51
88	Harrisburg, Pa.	17.22	10.53	0.08	0.75	1.50	0.04	0.82	0.03	0.65	2.81	19.93	12.88	10.12	1.02	1.74	7.05	2.72	.....	4.34
89	Savannah, Ga.	19.78	9.63	.....	2.79	1.54	0.38	2.40	0.25	0.24	2.54	18.85	14.99	11.63	1.33	2.04	3.86	.....	0.93	4.79
90	Jacksonville, Fla.	25.10	7.70	.....	2.42	1.03	0.56	2.07	0.38	0.53	10.40	25.24	17.02	11.19	4.28	1.55	8.23	0.14	.....	8.08
91	East St. Louis, Ill.	15.43	8.30	.....	3.48	3.30	0.03	0.09	0.11	0.12	(1)	28.25	12.06	10.27	0.01	1.78	16.19	12.82	.....	3.37
92	Terre Haute, Ind.	13.91	7.69	0.04	1.46	0.06	0.03	3.95	0.16	0.19	0.34	12.98	11.45	10.71	0.22	0.52	1.53	.....	0.93	2.47
93	Holyoke, Mass.	27.53	14.69	0.27	1.27	0.22	0.07	0.05	0.38	1.08	9.49	28.31	21.48	13.50	5.61	2.37	6.83	0.78	.....	6.05
94	Portland, Me.	29.56	16.35	0.48	0.90	0.78	0.04	2.65	0.76	1.13	6.47	42.97	23.10	15.80	1.85	5.46	19.87	13.41	.....	6.46
95	South Bend, Ind.	15.13	8.75	0.09	1.74	1.70	0.03	1.11	0.04	0.09	1.58	16.80	9.97	8.53	0.85	0.59	6.83	1.68	.....	5.15
96	Charleston, S. C.	16.37	9.03	.....	2.07	.....	0.81	2.98	0.28	0.84	0.35	20.35	14.59	11.65	0.10	2.84	5.76	3.98	.....	1.78
97	Brockton, Mass.	24.08	15.97	0.55	0.06	1.05	0.19	1.35	1.99	0.65	2.27	25.00	17.04	13.79	0.84	2.40	7.96	0.92	.....	7.04
98	Passaic, N. J.	9.78	5.06	0.02	1.19	0.42	0.08	2.38	0.20	0.40	.....	15.39	9.81	8.73	.....	1.07	5.58	5.63	.....	[2]0.05
99	Bayonne, N. J.	21.46	9.28	.....	1.08	2.25	0.04	3.66	0.09	0.68	4.38	28.94	17.56	11.63	3.10	2.83	11.38	7.48	.....	3.90
100	Johnstown, Pa.	10.06	7.06	0.23	1.29	.....	0.33	0.60	0.23	0.30	0.01	11.73	8.30	7.68	0.01	0.61	3.43	1.66	.....	1.76
101	Wichita, Kans.	26.94	12.36	.....	0.46	13.23	0.17	0.20	0.27	0.13	0.13	43.96	14.73	10.98	0.03	3.71	29.23	17.02	.....	12.22
102	Covington, Ky.	14.76	8.53	.....	1.25	0.46	0.02	1.58	0.10	0.18	2.64	14.61	12.86	9.89	0.83	2.14	1.75	.....	0.14	1.90
103	Allentown, Pa.	12.50	7.35	0.41	0.81	1.19	0.04	0.74	0.06	0.11	1.90	12.62	8.96	7.23	0.90	0.83	3.66	0.02	.....	3.64
104	Pawtucket, R. I.	22.17	13.02	0.09	1.08	0.37	0.08	0.25	0.50	1.43	5.36	24.52	18.98	13.24	1.32	4.43	5.53	2.34	.....	3.19
105	Springfield, Ill.	21.46	13.09	.....	2.51	2.45	0.16	0.18	0.17	0.22	2.63	15.76	12.81	10.63	1.02	1.16	2.94	.....	5.70	8.65
106	Altoona, Pa.	14.79	8.41	.....	0.79	2.03	0.11	0.79	0.16	0.34	2.16	14.85	10.45	7.87	0.55	2.03	4.40	0.07	.....	4.33
107	Mobile, Ala.	15.99	5.34	.....	2.95	1.77	0.32	1.91	0.36	0.20	3.15	18.42	13.52	8.45	1.27	3.80	4.90	2.43	.....	2.47
108	Canton, Ohio.	16.06	9.69	.....	1.51	2.07	0.03	0.52	0.08	0.28	1.87	19.09	11.37	8.63	0.86	1.88	7.72	3.03	.....	4.69
109	Saginaw, Mich.	20.93	11.25	.....	0.89	3.20	0.04	2.40	0.45	0.35	2.34	18.19	14.82	11.69	1.17	1.95	3.38	.....	2.73	6.11

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$15.88	$10.51	.....	$0.87	$0.82	$0.02	$0.49	$0.24	$0.52	$2.41	$15.09	$11.59	$9.76	$1.15	$0.67	$3.50	.....	$0.80	$4.29
111	Sioux City, Iowa.	17.40	12.52	.....	1.07	0.64	0.12	0.47	0.11	0.34	2.14	18.08	12.59	10.06	0.82	1.71	5.49	$0.67	.....	4.81
112	Atlantic City, N. J.	40.16	21.59	(1)	4.85	1.64	0.19	4.12	0.62	2.37	4.78	52.08	31.88	23.68	1.81	6.39	20.19	11.91	.....	8.29
113	Rockford, Ill.	15.98	10.94	.....	1.33	1.26	0.08	0.16	0.24	0.30	1.67	21.10	12.59	10.53	1.16	0.90	8.51	5.12	.....	8.39
114	Lancaster, Pa.	12.00	6.55	$0.02	0.76	0.20	0.02	0.90	0.06	0.40	3.08	12.41	10.59	7.60	1.92	1.07	1.82	0.41	.....	1.40
115	Springfield, Ohio.	20.15	14.80	.....	0.17	1.17	0.11	0.56	0.55	0.65	2.13	19.19	12.31	9.98	0.63	1.70	6.88	.....	0.96	7.84
116	Little Rock, Ark.	15.59	7.63	.....	2.41	2.65	0.85	1.36	0.34	0.26	0.10	15.77	9.09	8.25	0.14	0.69	6.69	0.18	.....	6.51
117	Sacramento, Cal.	32.77	15.82	.....	2.41	7.09	0.15	2.58	0.85	0.06	3.80	30.45	20.27	17.94	1.45	0.88	10.18	.....	2.31	12.50
118	Pueblo, Colo.	22.12	11.71	.....	2.52	1.47	0.15	1.02	0.18	0.28	4.79	20.27	18.30	11.81	2.91	3.58	1.97	.....	1.85	3.82
119	Chattanooga, Tenn.	15.28	9.31	.....	1.10	1.20	0.25	2.31	0.71	0.34	0.05	20.74	14.91	11.83	0.06	3.02	5.84	5.47	.....	0.37

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

[2] Per capita excess of payments for expenses and interest over revenue receipts.

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TABLE 4.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 57. For absolute amounts, see Table 3.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	City.	PER CAPITA REVENUE RECEIPTS FROM—									PER CAPITA GOVERNMENTAL COST PAYMENTS FOR—						Per capita excess of governmental cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues.	Taxes.			Special assessments, and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	All governmental costs.	Expenses and interest.				Outlays.		Governmental cost payments.	Payments for expenses and interest.
			Property.	Poll.	Business, and non-business license.								All expenses and interest.	Expenses of general departments.	Expenses of public service enterprises.	Interest.				
120	Bay City, Mich.	$17.09	$9.43	.....	$0.74	$1.57	$10.0	$2.38	$0.07	$0.17	$2.71	$13.59	$12.14	$8.68	$1.79	$1.47	$1.45	.....	$3.50	$4.95
121	York, Pa.	15.30	10.43	$0.15	0.62	1.53	1.18	0.87	0.06	0.46	0.01	13.14	7.75	6.94	(1)	0.80	5.39	.....	2.16	7.56
122	Maldan, Mass.	22.07	16.06	0.51	0.02	0.95	0.04	0.08	1.04	1.05	2.32	20.76	18.83	14.78	0.76	3.30	1.93	.....	1.31	3.24
123	New Britain, Conn.	17.79	11.94	0.05	0.63	0.63	0.19	0.62	0.63	0.24	2.87	22.19	12.58	9.36	0.70	2.53	9.60	$4.40	.....	5.21
124	Haverhill, Mass.	20.75	13.67	0.51	1.30	0.57	0.10	0.08	0.88	1.14	2.49	22.00	16.19	13.20	0.72	2.27	5.82	1.26	.....	4.56
125	Salem, Mass.	17.27	12.30	0.49	0.08	0.14	0.10	0.28	0.82	0.39	2.67	17.81	14.76	12.36	1.22	1.18	3.05	0.54	.....	2.51
126	Lincoln, Nebr.	20.43	12.89	0.18	1.30	2.12	0.07	0.57	0.29	0.53	2.47	18.02	12.68	9.68	1.18	1.82	5.35	.....	2.40	7.78
127	Berkeley, Cal.	21.62	10.90	.....	0.37	5.50	0.05	4.02	0.31	0.42	0.05	22.12	15.01	13.91	0.08	1.02	7.11	0.50	.....	6.61
128	Davenport, Iowa.	22.25	15.46	.....	1.45	4.14	0.08	0.46	0.47	0.17	0.03	20.85	14.35	13.71	0.02	0.62	6.50	.....	1.39	7.89
129	Topeka, Kans.	23.68	14.52	.....	0.52	4.66	0.10	0.30	0.43	0.23	2.93	21.94	15.17	11.63	1.08	2.45	6.77	.....	1.74	8.51
130	McKeesport, Pa.	16.73	11.46	.....	0.87	0.37	0.26	0.85	0.28	0.25	2.41	15.68	13.94	10.20	2.20	1.55	1.74	.....	1.05	2.80
131	Flint, Mich.	13.75	7.63	.....	0.09	1.56	0.11	2.00	0.67	0.12	1.56	19.41	8.27	6.97	0.62	0.68	11.14	5.66	.....	5.48
132	Tampa, Fla.	14.78	8.69	.....	1.79	0.14	0.58	2.58	0.66	0.28	0.05	14.20	12.02	10.38	0.04	1.60	2.18	.....	0.58	2.76
133	San Diego, Cal.	43.82	18.82	.....	2.38	11.68	0.37	2.72	0.61	1.54	5.69	51.02	22.24	16.43	3.41	2.40	28.78	7.20	.....	21.58
134	El Paso, Tex.	18.07	11.53	.....	0.57	2.19	0.45	1.16	0.54	0.04	1.61	50.02	17.13	13.79	1.15	2.19	32.89	31.95	.....	0.95
135	Wheeling, W. Va.	17.76	9.57	0.07	1.58	.....	0.31	0.39	0.25	0.33	5.27	21.63	14.71	10.15	3.30	1.26	6.92	3.87	.....	3.05
136	Racine, Wis.	16.41	9.20	.....	1.91	2.87	0.12	1.06	0.30	0.66	0.29	17.24	10.72	9.49	0.28	0.95	6.52	0.83	.....	5.69
137	Kalamazoo, Mich.	15.76	9.17	.....	0.43	1.92	0.18	1.77	0.29	0.45	1.55	14.42	10.91	9.26	0.58	1.07	3.51	.....	1.34	4.85
138	Superior, Wis.	18.77	12.05	.....	2.49	2.67	0.47	0.58	0.32	0.20	.....	21.70	13.73	12.76	.....	0.97	7.97	2.03	.....	5.04
139	Augusta, Ga.	21.47	8.19	.....	4.01	0.40	0.46	2.85	1.00	0.49	4.07	23.38	16.91	13.37	1.43	2.10	6.47	1.91	.....	4.56
140	Macon, Ga.	17.19	7.20	0.06	2.32	2.14	0.54	2.47	0.68	0.67	1.11	34.69	11.52	10.22	0.83	0.47	23.17	17.50	.....	5.67
141	Newton, Mass.	42.52	32.72	0.48	0.04	0.99	0.07	0.44	1.12	2.86	3.83	36.22	33.12	24.21	0.89	8.02	3.10	.....	6.30	9.40
142	Butte, Mont.	20.22	10.67	0.53	2.29	2.78	0.55	3.12	0.27	0.02	.....	20.65	18.48	17.03	.....	1.46	2.17	0.43	.....	1.74
143	Woonsocket, R. I.	15.44	8.95	0.05	1.15	0.41	.....	0.29	0.53	0.90	3.14	14.02	13.08	8.94	0.58	3.55	0.94	.....	1.41	2.36
144	Chester, Pa.	10.61	7.79	0.25	0.76	0.42	0.03	0.85	0.12	0.36	0.03	9.50	8.43	7.24	0.01	1.17	1.08	.....	1.11	2.19
145	Montgomery, Ala.	19.26	6.31	0.31	3.73	3.50	0.59	0.76	0.58	0.19	3.29	27.44	17.02	10.84	1.66	4.52	10.43	8.18	.....	2.25
146	Fitchburg, Mass.	22.16	14.73	0.49	1.02	0.76	0.07	0.08	1.79	0.94	2.28	23.34	18.90	15.11	2.02	1.77	4.44	1.18	.....	3.26
147	Dubuque, Iowa.	16.71	12.55	.....	1.19	0.73	0.01	0.43	0.05	(2)	1.75	14.97	12.94	10.17	1.17	1.60	2.03	.....	1.74	3.77
148	Galveston, Tex.	22.15	12.76	.....	0.77	0.25	0.07	2.47	1.62	1.11	3.11	29.26	18.23	11.26	1.42	5.56	11.03	7.11	.....	3.92
149	Elmira, N. Y.	14.71	11.94	.....	1.22	0.26	0.05	0.66	0.11	0.19	0.27	15.83	12.91	11.79	0.22	0.90	2.92	1.12	.....	1.80
150	New Castle, Pa.	12.32	9.33	.....	0.55	1.15	0.10	0.69	0.29	0.22	(2)	12.75	8.31	7.72	0.04	0.55	4.44	0.42	.....	4.02
151	West Hoboken, N. J.	13.41	5.89	0.03	1.44	1.41	0.01	4.25	0.05	0.33	.....	14.26	10.75	9.42	.....	1.33	3.51	0.84	.....	2.67
152	Knoxville, Tenn.	21.89	10.31	0.03	1.96	1.64	0.41	1.88	0.55	0.29	4.82	19.46	16.00	9.61	1.56	4.83	3.46	.....	2.43	5.90
153	Hamilton, Ohio.	20.04	10.20	.....	1.65	2.57	0.01	0.58	0.08	0.26	4.69	26.42	16.07	9.93	2.93	3.20	10.35	6.38	.....	3.97
154	Springfield, Mo.	15.31	7.11	0.11	1.65	5.44	0.06	0.57	0.24	0.10	0.04	14.14	7.38	7.32	.....	0.06	6.76	.....	1.17	7.93
155	East Orange, N. J.	27.94	15.36	0.16	0.66	1.61	0.04	4.18	0.56	1.22	4.13	33.49	23.26	17.62	3.14	2.50	10.23	5.53	.....	4.68
156	Quincy, Ill.	15.46	11.29	.....	2.27	0.88	0.08	0.16	0.26	0.51	0.03	12.62	9.57	8.64	0.05	0.88	3.06	.....	2.84	5.90
157	Roanoke, Va.	16.15	11.01	0.09	2.71	0.28	0.38	0.62	0.28	0.59	0.19	26.97	12.02	9.96	0.09	1.97	14.95	10.82	.....	4.13
158	Lexington, Ky.	18.16	12.01	.....	2.91	1.79	0.06	1.19	0.05	0.05	0.10	16.93	13.05	11.40	0.05	1.61	3.88	.....	1.23	5.11
159	Huntington, W. Va.	8.66	6.35	0.14	1.06	0.01	0.35	0.32	0.14	0.19	0.12	13.45	10.38	9.19	0.07	1.12	3.00	4.81	.....	[3]1.72
160	Joliet, Ill.	16.03	8.46	.....	4.10	1.63	0.08	0.15	0.11	0.15	1.34	16.36	13.74	11.44	1.64	0.66	2.61	0.33	.....	2.28
161	Auburn, N. Y.	18.05	11.57	.....	0.96	1.15	0.07	0.53	0.12	0.42	3.23	19.26	14.34	11.62	1.68	1.05	4.92	1.20	.....	3.72
162	Charlotte, N. C.	10.62	5.50	0.14	1.08	0.09	0.23	1.02	0.29	0.36	1.91	9.65	8.16	5.67	0.69	1.80	1.49	.....	0.97	2.46
163	Taunton, Mass.	22.11	12.64	0.35	1.04	0.78	0.06	0.11	1.12	1.07	4.93	20.89	17.82	12.30	2.70	2.82	3.08	.....	1.21	4.29
164	Everett, Mass.	22.60	16.63	0.44	0.04	0.75	0.03	0.27	0.46	0.59	3.38	21.16	18.16	13.46	1.13	3.57	3.00	.....	1.44	4.44
165	Portsmouth, Va.	10.15	5.30	.....	1.72	.....	0.09	0.60	0.11	0.18	2.14	14.67	8.91	6.82	0.16	1.92	5.77	4.52	.....	1.24
166	Pittsfield, Mass.	20.28	14.17	0.34	1.03	1.00	0.09	0.05	0.43	0.27	2.89	32.76	15.52	12.81	0.68	2.03	17.24	12.48	.....	4.76
167	Quincy, Mass.	27.00	19.81	0.41	0.07	1.32	0.10	0.07	0.48	0.73	4.01	31.02	20.55	15.09	0.85	4.61	10.47	4.02	.....	6.45
168	Cedar Rapids, Iowa.	27.70	15.03	.....	1.96	5.97	0.18	1.12	0.44	0.08	2.91	29.93	15.21	11.22	2.62	1.38	14.72	2.24	.....	12.48
169	Oshkosk, Wis.	18.18	11.13	.....	1.17	0.48	0.09	4.83	0.16	0.30	0.03	14.85	10.97	10.30	0.06	0.61	3.88	.....	3.33	7.22
170	Perth Amboy, N. J.	16.83	5.90	0.03	1.99	2.31	0.10	2.65	0.12	0.41	3.32	21.37	13.03	9.46	1.31	2.26	8.34	4.54	.....	3.80
171	Lansing, Mich.	21.83	12.74	.....	0.09	2.18	0.17	1.35	0.15	0.01	5.13	22.07	12.54	9.01	2.85	0.68	9.53	0.24	.....	9.29
172	Pasadena, Cal.	35.78	20.78	.....	0.40	6.36	0.14	3.82	0.42	0.27	3.59	32.95	21.70	18.08	2.22	1.41	11.25	.....	2.82	14.07
173	Amsterdam, N. Y.	12.26	7.71	.....	0.89	0.43	0.06	0.38	0.11	0.21	2.46	11.60	9.38	7.29	0.64	1.45	2.22	.....	0.66	2.88
174	Jackson, Mich.	16.10	10.76	.....	0.08	0.71	0.18	1.78	0.52	0.03	2.03	16.41	11.74	9.84	1.13	0.77	4.67	0.30	.....	4.36
175	Jamestown, N. Y.	18.36	10.41	.....	0.54	0.89	0.09	0.57	0.25	0.73	4.89	21.17	13.50	9.65	1.96	1.90	7.66	2.81	.....	4.85
176	San Jose, Cal.	23.18	10.53	.....	2.02	6.10	0.09	4.16	0.25	0.03	.....	22.04	15.55	14.50	.....	1.05	6.49	.....	1.14	7.63
177	Decatur, Ill.	16.94	10.17	.....	1.34	3.02	0.26	0.16	0.17	0.27	1.54	23.47	10.90	8.70	1.34	0.87	12.56	6.53	.....	6.03
178	Mount Vernon, N. Y.	26.98	20.22	.....	1.03	3.44	0.10	0.98	0.49	0.73	.....	33.73	24.16	20.47	.....	3.69	9.58	6.75	.....	2.82
179	Joplin, Mo.	13.33	7.57	.....	2.26	1.48	0.34	0.64	0.25	0.14	0.65	14.10	9.55	7.90	0.99	0.66	4.55	0.78	.....	3.77
180	Williamsport, Pa.	12.86	9.34	0.42	0.99	0.35	0.04	0.93	0.23	0.15	0.41	10.06	9.58	8.97	0.02	0.60	0.47	.....	2.80	3.27
181	Niagara Falls, N. Y.	30.94	22.01	.....	1.86	2.86	0.11	0.68	0.28	0.79	2.35	42.39	21.46	15.85	1.73	3.88	20.92	11.44	.....	9.48
182	Muskogee, Okla.	18.53	6.67	.....	0.31	6.55	1.06	0.77	0.22	0.24	2.71	28.73	16.03	9.98	1.57	4.48	12.70	10.19	.....	2.51
183	Lima, Ohio.	17.30	9.51	.....	1.25	2.59	0.13	0.93	0.13	0.44	2.31	14.28	11.18	8.39	0.79	2.00	3.10	.....	3.02	6.12
184	Chelsea, Mass.	28.19	18.19	0.42	1.11	0.45	0.17	0.64	0.51	2.38	4.32	31.02	23.28	16.56	0.75	5.98	7.74	2.84	.....	4.90
185	Aurora, Ill.	16.63	9.90	.....	1.49	2.62	0.07	0.17	0.22	0.33	1.82	19.21	11.23	9.35	1.03	0.85	7.97	2.58	.....	5.40
186	New Rochelle, N. Y.	30.22	23.92	.....	1.04	3.43	0.03	0.66	0.49	0.55	0.09	46.57	23.33	18.80	0.06	4.47	23.24	16.35	.....	6.90
187	Austin, Tex.	20.40	9.75	.....	0.35	0.04	0.22	1.30	0.29	0.38	8.07	20.89	14.22	8.42	3.51	2.29	6.67	0.49	.....	6.17
188	La Crosse, Wis.	17.28	10.57	.....	1.48	1.06	0.06	1.66	0.09	0.67	1.69	16.94	13.26	10.57	1.20	1.49	3.68	.....	0.34	4.02
189	Newport, Ky.	11.84	7.52	.....	0.84	.....	0.02	1.14	0.09	.....	2.23	11.05	10.39	7.47	1.16	1.76	0.66	.....	0.79	1.44
190	Orange, N. J.	20.62	9.56	0.02	1.39	1.20	0.08	4.21	0.32	1.25	2.59	32.27	18.18	12.83	1.23	4.11	4.09	1.65	.....	2.44
191	Lorain, Ohio.	16.59	8.72	.....	1.96	2.42	0.07	0.46	0.12	0.46	2.39	21.19	13.82	9.47	1.51	2.84	7.37	4.60	.....	2.77
192	Council Bluffs, Iowa.	15.60	10.99	0.09	1.25	2.33	0.12	0.42	0.20	0.18	0.02	15.16	10.53	9.80	0.03	0.69	4.63	.....	0.45	5.08
193	Lynchburg, Va.	24.22	13.01	0.18	4.92	0.95	0.28	0.65	0.35	1.12	2.74	29.34	14.59	10.35	0.67	3.57	14.76	5.12	.....	9.63

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

[2] Per capita excess of payments for expenses and interest over revenue receipts.

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TABLE 5.—PER CENT DISTRIBUTION OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, BY PRINCIPAL CLASSES: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 59. For amounts on which percentages are based, see Table 3.]

City number.	CITY.	REVENUE RECEIPTS.												PER CENT OF GOVERNMENTAL COST PAYMENTS REPRESENTED BY—				
		Per cent obtained from—									Per cent required for meeting—		Per cent available for outlays and other purposes.	Payments for—				Revenue receipts.
		Taxes.			Special assessments, and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Expenses.	Interest.		Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	
		Property.	Poll.	Business, and nonbusiness license.														
	Grand total	61.6	0.2	6.8	8.5	0.5	4.6	2.1	5.0	10.6	63.4	12.6	24.0	51.1	3.9	10.9	34.0	86.8
	Group I	65.7	(1)	6.4	5.7	0.4	2.4	1.9	6.6	11.1	64.4	15.1	20.5	52.8	3.9	13.3	30.1	88.0
	Group II	58.3	0.1	8.1	7.6	0.5	9.9	3.7	4.4	7.3	64.9	8.9	26.2	55.1	2.7	7.9	34.2	89.2
	Group III	56.2	0.3	6.7	15.5	0.6	5.2	2.0	3.5	10.1	59.2	10.2	30.6	45.5	3.6	8.5	42.4	83.0
	Group IV	56.8	0.6	7.1	11.2	0.7	6.2	1.7	2.3	13.5	63.4	11.0	25.6	46.9	5.4	9.1	38.5	82.5
	Group V	59.8	0.5	7.0	9.6	1.0	6.4	2.1	2.5	11.1	63.6	10.4	25.9	52.3	4.8	9.4	33.5	89.8
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.																	
1	New York, N. Y	71.0	.....	3.8	6.2	0.3	1.2	0.6	5.7	11.2	61.7	20.3	18.0	45.8	3.0	16.2	35.1	79.2
2	Chicago, Ill	56.1	.....	14.0	8.5	0.8	0.9	2.9	6.9	9.9	63.9	5.7	30.4	62.9	4.9	6.0	26.2	106.1
3	Philadelphia, Pa	55.9	0.2	5.8	1.9	0.2	6.9	4.2	12.7	12.1	80.1	9.8	10.1	65.9	5.6	8.7	19.7	89.3
4	St. Louis, Mo	58.4	.....	10.6	9.7	0.4	2.3	2.4	4.9	11.3	66.8	5.4	27.8	54.7	5.1	4.8	35.4	89.6
5	Boston, Mass	71.0	0.4	3.1	0.8	0.3	5.0	2.2	6.0	11.2	57.7	16.9	25.4	62.1	4.2	19.4	14.3	114.9
6	Cleveland, Ohio	60.9	.....	9.8	7.9	0.2	2.5	4.7	3.6	10.5	64.9	11.8	23.3	54.8	3.9	10.6	30.7	90.4
7	Baltimore, Md	63.3	.....	9.1	0.5	0.1	4.0	1.5	10.7	10.7	64.8	16.8	18.4	54.5	4.4	15.3	25.8	90.9
8	Pittsburgh, Pa	66.8	.....	5.0	4.5	0.4	4.1	2.8	4.9	11.4	70.2	13.3	16.5	61.3	4.9	12.5	21.4	94.1
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.																	
9	Detroit, Mich	60.5	.....	7.1	7.3	0.3	7.4	6.1	3.4	8.0	67.2	4.2	28.6	63.9	1.8	4.2	30.1	97.9
10	Buffalo, N. Y	66.0	.....	6.3	5.6	0.2	3.0	6.2	3.6	9.1	70.8	9.1	20.1	59.9	4.4	8.2	27.4	90.8
11	San Francisco, Cal	65.7	.....	10.5	11.3	0.3	6.2	4.0	2.0	(1)	74.1	5.9	20.0	53.1	(1)	4.3	42.6	71.8
12	Milwaukee, Wis	65.4	.....	9.4	8.8	0.5	3.6	2.9	1.2	8.3	72.4	4.5	23.1	68.3	3.1	4.4	24.2	98.6
13	Cincinnati, Ohio	55.7	.....	8.9	3.6	0.3	2.1	3.0	17.3	9.1	63.9	17.7	18.4	50.3	3.5	14.9	31.2	84.2
14	Newark, N. J	55.1	0.6	5.8	8.1	0.2	11.8	2.6	5.2	10.6	63.8	12.7	23.5	56.0	3.1	11.7	29.3	92.6
15	Los Angeles, Cal	58.6	.....	6.4	13.6	1.4	6.3	2.5	2.1	9.1	50.8	8.2	41.0	37.9	1.8	6.4	53.8	78.2
16	New Orleans, La	67.3	0.6	11.3	.....	0.6	3.1	3.6	3.7	9.7	59.3	16.7	24.0	51.7	6.3	16.4	25.7	97.8
17	Washington, D. C	35.5	.....	10.4	3.3	0.7	42.5	2.5	0.7	4.3	65.4	3.0	31.6	68.0	3.5	3.2	25.2	109.4
18	Minneapolis, Minn	61.7	.....	5.8	13.9	0.5	5.9	3.4	3.3	5.5	60.9	7.9	31.2	50.9	2.3	6.9	39.9	87.3
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.																	
19	Jersey City, N. J	50.2	(1)	7.8	2.9	0.1	15.0	0.7	5.2	18.2	59.3	13.8	26.9	24.7	6.0	7.2	62.1	51.3
20	Seattle, Wash	34.2	.....	3.3	41.3	0.5	6.6	1.0	1.5	11.5	36.5	12.4	51.1	25.1	3.5	9.7	61.7	78.5
21	Kansas City, Mo	47.5	.....	8.1	22.1	1.0	2.1	1.1	4.0	14.0	63.6	4.8	31.6	56.3	6.5	4.7	32.5	98.6
22	Indianapolis, Ind	60.2	0.3	9.0	18.9	0.3	6.8	1.0	2.9	0.6	66.5	3.8	29.7	62.4	0.4	3.5	33.6	94.4
23	Providence, R. I	64.8	9.4	5.5	1.2	0.1	1.0	2.5	10.1	14.3	65.0	12.3	22.7	68.8	3.9	13.7	13.6	111.7
24	Louisville, Ky	59.5	.....	9.2	9.3	0.4	4.9	1.3	2.0	13.3	57.3	8.4	34.3	53.5	3.6	8.4	34.4	100.3
25	Rochester, N. Y	61.7	.....	4.4	15.5	0.2	2.0	0.9	3.4	11.9	69.0	9.8	21.2	49.3	4.3	7.6	38.8	77.6
26	Denver, Colo	66.7	.....	6.6	16.5	0.4	2.3	2.6	4.3	0.5	62.7	5.1	32.2	61.0	0.9	5.0	33.1	98.7
27	Portland, Oreg	40.3	.....	7.9	35.2	0.5	4.1	0.5	1.7	9.7	34.8	9.9	55.3	19.0	2.1	6.0	72.9	60.6
28	St. Paul, Minn	60.1	.....	9.7	10.1	0.6	3.3	2.5	3.5	10.2	65.2	11.7	23.1	59.7	3.9	11.4	24.9	97.6
29	Columbus, Ohio	57.0	.....	5.8	11.0	0.3	2.2	5.3	5.2	13.1	68.8	13.8	17.4	54.7	6.2	12.2	26.9	88.6
30	Toledo, Ohio	58.5	.....	8.9	14.1	0.1	2.6	1.3	5.2	9.4	55.4	12.5	32.1	46.5	5.3	11.7	36.6	93.4
31	Atlanta, Ga	51.7	0.5	9.6	14.6	2.7	4.0	3.6	1.8	11.6	63.1	5.7	31.2	43.0	4.7	4.3	47.9	75.6
32	Oakland, Cal	53.7	.....	6.7	21.0	1.7	14.8	0.7	0.9	0.5	53.5	4.0	42.5	43.9	0.1	3.3	52.7	82.3
33	Worcester, Mass	66.5	2.3	4.7	3.3	0.3	0.4	5.6	5.4	11.5	74.2	10.6	15.2	63.6	2.6	9.5	24.4	89.2
34	Birmingham, Ala	32.0	.....	18.8	25.5	3.1	11.5	5.0	2.9	1.4	71.4	20.1	8.5	44.6	0.9	12.8	41.7	63.8
35	Syracuse, N. Y	65.4	.....	5.4	13.5	0.2	2.3	1.1	1.4	10.7	66.7	12.0	21.3	59.7	3.7	11.4	25.2	95.1
36	New Haven, Conn	81.1	1.1	7.6	1.8	0.8	3.4	2.4	1.8	0.1	79.0	5.7	15.3	80.8	0.1	5.8	13.3	102.2
37	Memphis, Tenn	55.6	.....	3.2	11.5	0.7	10.2	2.0	1.7	15.0	64.2	15.0	20.8	38.8	5.1	10.3	45.8	68.4
38	Scranton, Pa	62.2	2.1	15.8	11.8	0.8	6.1	0.3	0.9	.....	73.2	7.3	19.5	68.1	.....	6.8	25.2	92.9
39	Richmond, Va	59.5	0.4	5.7	2.3	0.7	2.6	0.4	7.1	21.2	51.7	13.6	34.7	36.7	9.7	12.2	41.3	89.8
40	Paterson, N. J	61.5	0.4	10.3	3.3	0.4	17.9	1.8	4.4	(1)	67.2	10.3	22.5	68.3	(1)	10.4	21.2	101.7
41	Omaha, Nebr	59.8	.....	9.7	17.7	0.7	3.1	1.6	7.4	(1)	63.3	12.5	24.2	48.8	(1)	9.7	41.5	77.2
42	Fall River, Mass	72.4	2.3	6.5	0.5	0.5	0.2	2.0	5.0	10.5	66.3	12.6	21.1	62.4	3.9	12.6	21.1	100.0
43	Dayton, Ohio	61.5	.....	10.2	12.9	0.3	2.8	1.9	2.2	8.3	66.2	9.1	24.7	60.4	4.8	9.0	25.9	98.5
44	Grand Rapids, Mich	54.4	.....	3.0	17.0	0.3	10.0	3.5	1.6	10.3	59.6	6.5	33.9	45.5	3.1	5.3	46.0	81.7
45	Spokane, Wash	37.2	.....	6.2	27.5	0.8	10.8	3.4	0.9	13.1	48.7	13.1	38.2	29.3	2.4	8.6	59.7	65.2
46	Nashville, Tenn	54.0	.....	3.0	1.7	0.9	18.4	1.5	4.8	15.6	65.2	12.6	22.2	50.6	4.6	10.6	34.1	84.7
47	Lowell, Mass	72.8	1.9	5.6	2.1	0.5	0.3	2.3	3.3	11.3	81.4	8.9	9.7	69.9	7.2	8.4	14.5	94.7
48	Cambridge, Mass	68.9	1.2	0.1	1.6	0.1	0.3	10.5	4.6	12.7	53.8	16.3	29.9	60.5	3.8	19.5	16.2	119.5
49	Bridgeport, Conn	76.8	0.3	8.7	5.8	0.9	3.2	2.1	2.3	(1)	72.5	4.8	22.7	73.7	0.1	4.9	21.3	101.8
50	New Bedford, Mass	72.4	1.8	3.7	1.9	0.2	0.7	2.3	4.4	12.7	65.9	12.9	21.2	46.2	3.3	9.7	40.9	75.1
51	San Antonio, Tex	81.8	0.9	3.4	0.7	1.0	8.7	2.3	0.2	0.9	61.7	10.1	28.2	60.1	1.0	10.0	28.9	99.1
52	Hartford, Conn	75.3	0.5	2.8	1.8	0.4	2.0	1.9	2.8	12.5	65.2	9.9	24.9	56.0	3.5	9.1	31.4	91.3
53	Albany, N. Y	63.4	.....	6.2	6.9	0.1	2.3	0.4	3.9	16.8	68.8	9.5	21.7	61.2	7.2	9.5	22.2	99.4

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

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TABLE 5.—PER CENT DISTRIBUTION OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, BY PRINCIPAL CLASSES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 59. For amounts on which percentages are based, see Table 3.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	City.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business, and non-business license.	Special assessments, and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts.
54	Trenton, N. J.	44.6	0.6	7.2	8.8	0.4	16.1	1.6	7.1	13.6	66.2	14.9	18.9	53.3	4.6	13.0	29.1	87.4
55	Reading, Pa.	59.2	2.6	6.3	4.8	0.1	6.3	0.6	1.4	18.8	63.2	7.8	29.0	60.5	6.5	8.3	24.7	105.9
56	Dallas, Tex.	63.1	.....	2.1	12.7	2.5	5.5	1.1	2.7	10.1	57.1	7.7	35.2	39.9	8.1	6.5	45.6	84.0
57	Salt Lake City, Utah	50.3	0.4	12.8	13.8	0.2	9.7	0.8	0.3	11.6	53.1	10.6	36.3	43.1	4.1	9.4	43.4	88.8
58	Camden, N. J.	47.9	0.5	10.4	3.6	0.3	14.1	0.9	4.4	17.8	79.0	14.6	6.4	68.2	4.9	13.5	13.5	92.5
59	Springfield, Mass.	69.8	1.6	4.1	1.9	0.4	0.2	3.1	2.5	16.4	72.3	8.6	19.1	54.0	7.1	7.3	31.6	84.5
60	Lynn, Mass.	71.1	2.3	0.4	2.1	0.5	0.3	3.9	3.0	16.4	65.5	11.4	23.1	56.4	9.1	11.4	23.2	99.9
61	Lawrence, Mass.	71.6	1.2	8.6	3.4	0.5	0.9	2.4	1.0	10.4	83.1	8.0	8.9	71.7	5.8	7.5	15.0	93.3
62	Tacoma, Wash.	32.3	.....	3.3	27.6	0.3	9.2	0.3	2.3	24.7	44.2	12.1	43.7	30.8	7.4	7.7	64.1	63.6
63	Des Moines, Iowa	66.3	.....	5.7	22.6	0.9	1.3	0.7	1.8	0.7	61.6	4.7	33.7	49.8	1.0	3.9	45.3	82.3
64	Wilmington, Del.	63.7	.....	0.8	5.3	0.7	3.1	1.6	3.5	21.3	75.2	13.0	11.8	58.1	6.8	11.3	23.8	87.0
65	Kansas City, Kans.	61.8	.....	3.9	15.1	0.8	0.9	0.8	2.5	14.4	50.4	19.2	30.4	30.2	4.1	13.1	52.6	68.2
66	Yonkers, N. Y.	63.6	.....	4.6	4.7	0.1	9.3	0.5	1.8	10.4	77.8	14.4	7.8	51.3	5.5	10.5	32.8	72.9
67	Youngstown, Ohio	55.6	.....	9.6	16.4	0.7	2.3	2.3	2.3	10.6	58.2	6.8	35.0	43.0	4.1	5.5	47.4	81.0
68	Houston, Tex.	68.6	0.7	2.4	.....	1.1	7.5	3.3	1.2	15.2	64.3	18.9	16.8	39.6	3.7	12.7	44.1	67.3
69	Norfolk, Va.	56.8	0.1	21.4	.....	0.2	3.0	0.9	5.2	12.3	67.2	23.0	9.8	39.5	4.3	15.0	41.1	65.2
70	Duluth, Minn.	52.7	.....	8.7	12.5	0.9	2.8	0.9	0.3	21.1	55.3	12.1	32.6	41.4	11.5	11.6	35.6	95.6
71	Fort Worth, Tex.	47.4	.....	1.8	30.7	0.9	4.2	1.5	2.2	11.3	49.0	10.3	40.7	23.7	10.5	7.2	58.6	69.7
72	Somerville, Mass.	69.7	2.3	0.2	3.3	0.1	1.1	9.1	0.8	13.5	74.1	11.4	14.5	72.3	3.5	11.7	12.6	102.2
73	St. Joseph, Mo.	58.9	.....	10.3	22.1	1.0	5.6	0.8	1.1	0.3	58.6	7.0	34.4	60.5	0.2	7.2	32.1	103.6
74	Utica, N. Y.	73.3	.....	8.6	11.7	0.3	2.9	1.4	1.7	0.1	75.6	7.4	17.0	63.1	.....	6.2	30.8	83.5
75	Troy, N. Y.	73.7	.....	6.6	2.4	(1)	2.6	0.8	0.9	13.0	73.0	12.4	14.6	63.6	4.3	11.8	18.3	95.7
76	Elizabeth, N. J.	53.1	0.8	12.6	8.9	0.2	17.8	1.9	4.5	0.1	58.9	11.4	29.7	59.8	0.1	11.6	28.5	101.7
77	Schenectady, N. Y.	61.5	.....	6.6	17.7	0.2	2.3	0.6	2.0	9.0	64.1	11.0	24.9	52.6	4.0	10.7	32.7	97.2
78	Waterbury, Conn.	64.0	1.6	7.0	4.5	0.7	4.1	0.9	2.2	15.0	70.1	7.9	22.0	52.5	1.8	6.1	39.6	77.5
79	Akron, Ohio	73.3	.....	8.4	11.6	0.9	2.7	0.5	2.2	0.3	66.0	8.2	25.8	47.5	0.2	5.9	46.4	72.2
80	Oklahoma City, Okla.	43.8	.....	2.0	34.8	3.8	1.8	4.5	0.4	8.9	67.3	24.4	8.3	22.0	1.7	8.6	67.8	35.2
81	Manchester, N. H.	61.4	2.9	13.8	0.1	0.1	0.8	0.8	3.8	16.3	68.0	6.2	25.8	63.3	5.8	6.3	24.6	101.6
82	Hoboken, N. J.	56.6	(1)	8.6	0.6	0.1	16.7	0.5	2.4	14.4	78.3	7.2	14.5	64.5	14.3	7.2	13.9	100.7
83	Evansville, Ind.	52.1	0.6	11.0	10.6	0.1	9.2	1.0	2.1	13.2	53.6	7.4	39.0	49.5	5.2	7.6	37.8	102.0
84	Wilkes-Barre, Pa.	70.6	4.2	9.8	7.0	0.5	6.0	0.5	1.3	0.1	68.8	8.4	22.8	57.3	0.2	7.0	35.5	83.6
85	Erie, Pa.	48.3	0.9	5.4	14.4	0.3	4.9	1.2	3.2	21.4	55.6	4.3	40.1	45.6	6.6	4.0	43.8	93.7
86	Peoria, Ill.	61.2	.....	16.3	15.0	0.9	1.1	3.9	1.3	0.3	72.0	4.2	23.8	63.1	0.4	3.7	32.8	88.2
87	Fort Wayne, Ind.	45.4	2.1	4.8	20.6	0.2	7.2	0.7	1.5	17.3	58.0	3.3	38.7	46.4	11.2	3.3	39.1	99.3
88	Harrisburg, Pa.	61.1	0.5	4.4	8.7	0.3	4.8	0.2	3.8	16.3	64.7	10.1	25.2	50.8	5.1	8.7	35.4	86.4
89	Savannah, Ga.	48.7	.....	14.1	7.8	1.9	12.1	1.3	1.2	12.8	65.5	10.3	24.2	61.7	7.0	10.8	20.5	104.9
90	Jacksonville, Fla.	30.7	.....	9.6	4.1	2.2	8.2	1.5	2.1	41.5	61.6	6.2	32.2	44.3	16.9	6.2	32.6	99.4
91	East St. Louis, Ill.	53.8	.....	22.6	21.4	0.2	0.6	0.7	0.8	(2)	66.6	11.5	21.9	36.4	(1)	6.3	57.3	54.6
92	Terre Haute, Ind.	55.3	0.3	10.5	0.4	0.2	28.4	1.1	1.3	2.4	78.6	3.7	17.7	82.5	1.7	4.9	11.8	107.2
93	Holyoke, Mass.	53.4	1.0	4.6	0.8	0.3	0.2	1.3	3.9	34.5	69.4	8.6	22.0	47.7	19.8	8.4	24.1	97.2
94	Portland, Me.	55.3	1.6	3.1	2.6	0.2	9.0	2.6	3.8	21.9	59.7	18.5	21.8	36.8	4.3	12.7	46.2	68.8
95	South Bend, Ind.	57.9	0.6	11.5	11.2	0.2	7.3	0.3	0.6	10.5	62.0	3.9	34.1	50.8	5.1	3.5	40.7	90.0
96	Charleston, S. C.	55.2	.....	12.6	.....	5.0	18.2	1.7	5.1	2.2	71.7	17.4	10.9	57.2	0.5	14.0	28.3	80.4
97	Brockton, Mass.	66.3	2.3	0.2	4.4	0.8	5.6	8.3	2.7	9.4	60.8	10.0	29.2	55.2	3.4	9.6	31.8	96.3
98	Passaic, N. J.	51.9	0.2	12.2	4.3	0.8	24.4	2.0	4.1	.....	89.5	11.0	(2)	56.7	(1)	7.0	36.3	63.4
99	Bayonne, N. J.	43.3	.....	5.0	10.5	0.2	17.0	0.4	3.2	20.4	68.6	13.2	18.2	40.2	10.7	9.8	39.3	74.1
100	Johnstown, Pa.	70.1	2.3	12.8	.....	3.2	6.0	2.3	3.0	0.1	76.4	6.0	17.6	65.5	0.1	5.2	29.2	85.8
101	Wichita, Kans.	45.9	.....	1.7	49.1	0.6	0.7	1.0	0.5	0.5	40.9	13.8	45.3	25.0	0.1	8.5	66.5	61.3
102	Covington, Ky.	57.8	.....	8.5	3.1	0.1	10.7	0.7	1.2	17.9	72.6	14.5	12.9	67.7	5.7	14.7	12.0	101.0
103	Allentown, Pa.	58.3	3.2	6.4	9.4	0.3	5.9	0.5	0.9	15.1	64.5	6.6	28.9	57.3	7.1	6.6	29.0	99.9
104	Pawtucket, R. I.	58.7	0.4	4.9	1.7	0.4	1.1	2.2	6.4	24.2	65.6	20.0	14.4	54.0	5.4	18.1	22.6	90.5
105	Springfield, Ill.	61.0	.....	11.7	11.4	0.8	0.8	0.8	1.0	12.5	54.3	5.4	40.3	67.5	6.5	7.3	18.7	136.2
106	Altoona, Pa.	56.8	.....	5.3	13.8	0.7	5.4	1.1	2.3	14.6	57.0	13.7	29.3	53.0	3.7	13.7	29.6	99.6
107	Mobile, Ala.	33.4	.....	18.5	11.1	2.0	11.9	2.2	1.2	19.7	60.8	23.8	15.4	45.9	6.9	20.6	26.6	86.8
108	Canton, Ohio	60.3	.....	9.4	12.9	0.2	3.3	0.5	1.7	11.7	59.1	11.7	29.2	45.2	4.5	9.8	40.5	84.1
109	Saginaw, Mich.	53.8	.....	4.3	15.3	0.2	11.5	2.2	1.7	11.2	61.5	9.3	29.2	64.3	6.4	10.7	18.6	115.0

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	66.2	.....	5.5	5.2	0.1	3.1	1.5	3.3	15.2	68.8	4.2	27.0	64.7	7.7	4.4	23.2	105.3
111	Sioux City, Iowa	71.9	.....	6.2	3.7	0.7	2.7	0.6	2.0	12.3	62.5	9.8	27.7	55.6	4.6	9.4	30.4	96.2
112	Atlantic City, N. J.	53.8	(1)	12.1	4.1	0.5	10.3	1.5	5.9	11.9	63.5	15.9	20.6	45.5	3.5	12.3	38.8	77.1
113	Rockford, Ill.	68.5	.....	8.3	7.9	0.5	1.0	1.5	1.9	10.5	86.2	5.6	8.2	49.9	5.5	4.3	40.3	75.7
114	Lancaster, Pa.	54.6	0.2	6.3	1.7	0.2	7.5	0.5	3.3	25.7	79.4	8.9	11.7	61.3	15.5	8.6	14.6	96.7
115	Springfield, Ohio	73.4	.....	0.9	5.8	0.6	2.8	2.7	3.2	10.6	52.7	8.4	38.9	52.0	3.3	8.8	35.8	105.0
116	Little Rock, Ark.	48.9	.....	15.4	17.0	5.4	8.7	2.2	1.7	0.7	53.8	4.4	41.8	52.3	0.9	4.4	42.4	98.8
117	Sacramento, Cal.	48.3	.....	7.4	21.6	0.5	7.9	2.6	0.2	11.6	59.2	2.7	38.1	58.9	4.8	2.9	33.4	107.6
118	Pueblo, Colo.	52.9	.....	11.4	6.6	0.7	4.6	0.8	1.3	21.6	66.5	16.2	17.3	58.3	14.4	17.7	9.7	109.1
119	Chattanooga, Tenn.	60.9	.....	7.2	7.9	1.7	15.1	4.7	2.2	0.3	77.8	19.8	2.4	57.0	0.3	14.6	28.1	73.6
120	Bay City, Mich.	55.2	.....	4.3	9.2	(2)	13.9	0.4	1.0	15.9	62.4	8.6	29.0	65.3	13.2	10.8	10.7	125.8
121	York, Pa.	68.1	1.0	4.1	10.0	7.7	5.7	0.4	3.0	(2)	45.4	5.3	49.3	52.8	(1)	6.1	41.0	116.5
122	Malden, Mass.	72.8	2.3	0.1	4.3	0.2	0.4	4.7	4.8	10.5	70.4	14.9	14.7	71.2	3.7	15.9	9.3	106.3
123	New Britain, Conn.	67.1	0.3	3.5	3.5	1.0	3.5	3.5	1.3	16.1	56.5	14.2	29.3	42.2	3.2	11.4	43.3	80.2
124	Haverhill, Mass.	65.9	2.4	6.3	2.7	0.5	0.4	4.2	5.5	12.0	67.1	10.9	22.0	59.9	3.3	10.3	26.4	94.3

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

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

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TABLE 5.—PER CENT DISTRIBUTION OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS, BY PRINCIPAL CLASSES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 59. For amounts on which percentages are based, see Table 3.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	REVENUE RECEIPTS. Per cent obtained from— Taxes. Property.	Poll.	Business, and non-business license.	Special assessments, and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts.
125	Salem, Mass	71.2	2.6	0.5	0.8	0.6	1.6	4.8	2.3	15.5	78.6	6.8	14.6	69.4	6.9	6.6	17.1	97.0
126	Lincoln, Nebr	63.1	0.9	6.4	10.4	0.4	2.8	1.4	2.6	12.1	53.1	8.9	38.0	53.7	6.5	10.1	29.7	113.3
127	Berkeley, Cal	50.4	.....	1.7	25.5	0.2	18.6	1.4	1.9	0.2	64.7	4.7	30.6	62.8	0.4	4.6	32.1	97.7
128	Davenport, Iowa	69.5	.....	6.5	13.6	0.4	2.0	2.1	0.8	0.1	61.7	2.8	35.5	65.7	0.2	3.0	31.2	106.6
129	Topeka, Kans	61.3	.....	2.2	19.7	0.4	1.3	1.8	1.0	12.4	53.7	10.4	35.9	53.0	4.9	11.2	30.9	107.9
130	McKeesport, Pa	68.5	.....	5.2	2.2	1.5	5.1	1.6	1.5	14.4	74.0	9.2	16.8	65.0	14.0	9.9	11.1	106.7
131	Flint, Mich	55.5	.....	0.7	11.3	0.8	14.6	4.9	0.9	11.4	55.2	4.9	39.9	35.9	3.2	3.5	57.4	70.8
132	Tampa, Fla	58.8	.....	12.1	0.9	3.9	17.5	4.4	1.9	0.4	70.5	10.8	18.7	73.1	0.3	11.3	15.3	104.1
133	San Diego, Cal	42.9	.....	5.4	26.7	0.9	6.2	1.4	3.5	13.0	45.3	5.5	49.2	32.2	6.7	4.7	56.4	85.9
134	El Paso, Tex	63.8	.....	3.2	12.1	2.5	6.4	3.0	0.2	8.9	82.7	12.1	5.2	27.6	2.3	4.4	65.8	36.1
135	Wheeling, W. Va	53.9	0.4	8.9	.....	1.7	2.2	1.4	1.8	29.7	75.7	7.1	17.2	46.9	15.3	5.8	32.0	82.1
136	Racine, Wis	56.1	.....	11.6	17.5	0.7	6.5	1.8	4.0	1.7	59.5	5.8	34.7	55.0	1.7	5.5	37.8	95.2
137	Kalamazoo, Mich	58.2	.....	2.7	12.2	1.2	11.2	1.8	2.8	9.8	62.4	6.8	30.8	64.3	4.0	7.4	24.3	109.3
138	Superior, Wis	64.2	.....	13.2	14.2	2.5	3.1	1.7	1.1	.....	68.0	5.2	26.8	58.8	.....	4.6	36.7	86.5
139	Augusta, Ga	38.1	.....	18.7	1.9	2.2	13.3	4.7	2.3	19.0	69.0	9.8	21.2	57.2	6.1	9.0	27.7	91.8
140	Macon, Ga	41.9	0.3	13.5	12.5	3.1	14.3	4.0	3.9	6.5	64.3	2.7	33.0	29.5	2.4	1.4	66.8	49.5
141	Newton, Mass	77.0	1.1	0.1	2.3	0.2	1.0	2.6	6.7	9.0	59.0	18.9	22.1	66.9	2.5	22.1	8.6	117.4
142	Butte, Mont	52.7	2.6	11.3	13.8	2.7	15.4	1.3	0.1	.....	84.2	7.2	8.6	82.4	.....	7.0	10.5	97.9
143	Woonsocket, R. I	57.9	0.3	7.4	2.7	.....	1.9	3.5	5.9	20.3	61.7	23.0	15.3	63.8	4.2	25.3	6.7	110.0
144	Chester, Pa	73.4	2.3	7.2	4.0	0.3	8.0	1.2	3.4	0.2	68.4	11.0	20.6	76.2	0.1	12.3	11.3	111.7
145	Montgomery, Ala	32.7	1.6	19.4	18.2	3.0	3.9	3.0	1.0	17.1	64.9	23.4	11.7	39.5	6.1	16.5	38.0	70.2
146	Fitchburg, Mass	66.5	2.2	4.6	3.4	0.3	0.4	8.1	4.2	10.3	77.3	8.0	14.7	64.7	8.7	7.6	19.0	94.6
147	Dubuque, Iowa	75.1	.....	7.1	4.4	(1)	2.6	0.3	(1)	10.5	67.9	9.5	22.6	68.0	7.8	10.7	13.6	111.6
148	Galveston, Tex	57.6	.....	3.5	1.1	0.3	11.1	7.3	5.0	14.0	57.2	25.1	17.7	38.5	4.8	19.0	37.7	75.7
149	Elmira, N. Y	81.2	.....	8.3	1.8	0.4	4.5	0.8	1.3	1.8	81.7	6.1	12.2	74.5	1.4	5.7	18.4	92.9
150	New Castle, Pa	75.7	.....	4.5	9.3	0.8	5.6	2.3	1.8	(2)	63.0	4.4	32.6	60.6	0.3	4.3	34.8	96.7
151	West Hoboken, N. J	43.9	0.2	10.7	10.5	0.1	31.7	0.4	2.5	.....	70.2	9.9	19.9	66.1	.....	9.3	24.6	94.1
152	Knoxville, Tenn	47.1	0.1	8.9	7.5	1.9	8.6	2.5	1.3	22.0	51.0	22.1	26.9	49.4	8.0	24.8	17.8	112.5
153	Hamilton, Ohio	51.0	.....	8.2	12.8	(1)	2.9	0.4	1.3	23.4	64.2	16.0	19.8	37.6	11.1	12.1	39.2	75.8
154	Springfield, Mo	46.5	0.7	10.7	35.5	0.4	3.7	1.6	0.6	0.2	47.8	0.4	51.8	51.8	(1)	0.4	47.7	108.3
155	East Orange, N. J	55.0	0.6	2.4	5.8	0.1	15.0	2.0	4.4	14.8	74.3	8.9	16.8	52.6	9.4	7.5	30.5	83.4
156	Quincy, Ill	73.0	.....	14.7	5.7	0.5	1.1	1.7	3.3	0.2	56.2	5.7	38.1	68.4	0.4	6.9	24.2	122.5
157	Roanoke, Va	68.2	0.6	16.8	1.7	2.3	3.8	1.7	3.7	1.2	62.2	12.2	25.6	36.9	0.3	7.3	55.4	59.9
158	Lexington, Ky	66.1	.....	16.0	9.8	0.3	6.6	0.3	0.3	0.6	64.0	8.9	27.1	67.3	0.3	9.5	22.9	107.3
159	Huntington, W. Va	73.3	1.6	12.2	0.1	4.1	3.7	1.6	2.1	1.4	106.9	12.9	(2)	68.2	0.5	8.3	22.9	47.1
160	Joliet, Ill	52.8	.....	25.6	10.2	0.5	0.9	0.7	0.8	8.4	81.7	4.1	14.2	70.0	10.1	4.0	16.0	98.0
161	Auburn, N. Y	64.1	.....	5.3	6.4	0.4	3.0	0.7	2.4	17.9	73.6	5.8	20.6	60.3	8.7	5.4	25.5	93.7
162	Charlotte, N. C	51.8	1.3	10.1	0.8	2.2	9.6	2.7	3.4	18.0	59.8	17.0	23.2	58.7	7.1	18.7	15.5	110.0
163	Taunton, Mass	57.2	1.6	4.7	3.5	0.3	0.5	5.1	4.8	22.3	67.8	12.8	19.4	58.9	12.9	13.5	14.7	105.8
164	Everett, Mass	73.6	2.0	0.2	3.3	0.2	1.2	2.0	2.6	15.0	64.6	15.8	19.6	63.6	5.3	16.9	14.2	106.8
165	Portsmouth, Va	52.2	.....	17.0	.....	0.9	5.9	1.1	1.8	21.1	68.8	18.9	12.3	46.5	1.1	13.1	39.3	69.2
166	Pittsfield, Mass	69.9	1.7	5.1	4.9	0.5	0.2	2.1	1.3	14.3	66.5	10.0	23.5	39.1	2.1	6.2	52.6	61.9
167	Quincy, Mass	73.4	1.5	0.3	4.9	0.4	0.3	1.8	2.7	14.9	59.0	17.1	23.9	48.6	2.7	14.9	33.8	87.1
168	Cedar Rapids, Iowa	54.3	.....	7.1	21.6	0.6	4.1	1.6	0.2	10.5	50.0	5.0	45.0	37.5	8.7	4.6	49.2	92.5
169	Oshkosh, Wis	61.2	.....	6.4	2.6	0.5	26.6	0.9	1.7	0.1	57.0	3.4	39.6	69.3	0.4	4.1	26.1	122.4
170	Perth Amboy, N. J	35.0	0.2	11.8	13.7	0.6	15.7	0.7	2.4	19.7	64.0	13.4	22.6	44.3	6.1	10.6	39.0	78.7
171	Lansing, Mich	58.4	.....	0.4	10.0	0.8	6.2	0.7	(1)	23.5	54.3	3.1	42.6	40.8	12.9	3.1	43.2	98.9
172	Pasadena, Cal	58.1	.....	1.1	17.8	0.4	10.7	1.2	0.7	10.0	56.7	3.9	39.4	54.9	6.7	4.3	34.1	103.6
173	Amsterdam, N. Y	62.9	.....	7.3	3.5	0.5	3.1	0.9	1.7	20.1	64.7	11.8	23.5	62.9	5.5	12.5	19.1	105.7
174	Jackson, Mich	66.8	.....	0.5	4.4	1.1	11.1	3.3	0.2	12.6	68.1	4.8	27.1	60.0	6.9	4.7	28.5	98.1
175	Jamestown, N. Y	56.7	.....	2.9	4.8	0.5	3.1	1.3	4.0	26.7	63.2	10.3	26.5	45.6	9.3	9.0	36.2	86.7
176	San Jose, Cal	45.4	.....	8.7	26.3	0.4	17.9	1.1	0.1	.....	62.5	4.5	33.0	65.8	.....	4.8	29.4	105.2
177	Decatur, Ill	60.1	.....	7.9	17.8	1.6	0.9	1.0	1.6	9.1	59.2	5.1	35.7	37.1	5.7	3.7	53.5	72.2
178	Mount Vernon, N. Y	74.9	.....	3.8	12.8	0.4	3.6	1.8	2.7	.....	75.9	13.7	10.4	60.7	.....	10.9	28.4	80.0
179	Joplin, Mo	56.8	.....	17.0	11.1	2.5	4.8	1.9	1.0	4.9	66.7	5.0	28.3	56.0	7.0	4.7	32.3	94.5
180	Williamsport, Pa	72.7	3.2	7.7	2.7	0.3	7.2	1.8	1.1	3.2	69.9	4.7	25.4	89.2	0.2	6.0	4.7	127.9
181	Niagara Falls, N. Y	71.1	.....	6.0	9.2	0.4	2.2	0.9	2.6	7.6	56.8	12.6	30.6	37.4	4.1	9.2	49.4	73.0
182	Muskogee, Okla	36.0	.....	1.7	35.4	5.7	4.1	1.2	1.3	14.6	62.3	24.2	13.5	34.7	5.5	15.6	44.2	64.5
183	Lima, Ohio	55.0	.....	7.3	15.0	0.7	5.4	0.7	2.5	13.4	53.0	11.6	35.4	58.7	5.5	14.0	21.7	121.2
184	Chelsea, Mass	64.5	1.5	4.0	1.6	0.6	2.3	1.8	8.4	15.3	61.4	21.2	17.4	53.4	2.4	19.3	25.0	90.9
185	Aurora, Ill	59.5	.....	9.0	15.8	0.4	1.0	1.4	2.0	10.9	62.5	5.1	32.4	48.7	5.4	4.4	41.5	86.6
186	New Rochelle, N. Y	79.2	.....	3.4	11.4	0.1	2.2	1.6	1.8	0.3	62.4	14.8	22.8	40.4	0.1	9.6	49.9	64.9
187	Austin, Tex	47.8	.....	1.7	0.2	1.1	6.4	1.4	1.9	39.6	58.5	11.2	30.3	40.3	16.8	11.0	31.9	97.6
188	La Crosse, Wis	61.2	.....	8.6	6.2	0.3	9.6	0.5	3.9	9.8	68.1	8.6	23.3	62.4	7.1	8.8	21.7	102.0
189	Newport, Ky	63.5	.....	7.1	.....	0.2	9.7	0.7	.....	18.8	72.9	14.8	12.3	67.6	10.5	15.9	6.0	107.2
190	Orange, N. J	46.4	0.1	6.7	5.8	0.4	20.4	1.6	6.1	12.6	68.2	19.9	11.9	57.6	5.5	18.5	18.4	92.6
191	Lorain, Ohio	52.5	.....	11.8	14.6	0.4	2.8	0.7	2.8	14.4	66.2	17.1	16.7	44.7	7.2	13.4	34.8	78.3
192	Council Bluffs, Iowa	70.4	0.6	8.0	14.9	0.8	2.7	1.3	1.0	0.1	63.0	4.4	32.6	64.7	0.2	4.6	30.6	102.9
193	Lynchburg, Va	53.7	0.8	20.3	3.9	1.2	2.7	1.5	4.6	11.3	45.5	14.7	39.8	35.3	2.3	12.2	50.3	82.5

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

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

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TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL

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

City number.	CITY.	RECEIPTS FROM TAXES.									
			The general property tax.					Business taxes.			
		Total.	Total.	Original levies.	Penalties, interest, and collectors' fees.	Special property taxes.	Poll taxes.	Total.	On liquor traffic.	Other than on liquor traffic.	
										Collected without issue of license.	Collected with issue of license.
	Grand total	$552,798,570	$485,065,780	$480,490,300	$4,575,480	$11,380,435	$1,552,845	$50,974,591	$40,387,448	$2,418,455	$8,168,688
	Group I	292,922,605	259,435,582	256,492,812	2,942,770	7,416,642	193,020	23,729,475	20,334,262	1,155,288	2,219,925
	Group II	76,296,227	66,542,293	66,118,908	423,385	299,603	130,073	8,803,508	6,476,796	855,364	1,471,348
	Group III	88,048,411	76,405,772	75,845,740	560,032	1,914,632	426,097	8,706,790	6,757,115	96,647	1,853,028
	Group IV	52,980,271	45,638,725	45,305,749	332,976	972,533	507,908	5,530,869	4,028,978	241,521	1,260,370
	Group V	42,551,056	37,043,408	36,727,091	316,317	777,025	290,747	4,203,949	2,770,297	69,635	1,364,017
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.										
1	New York, N. Y.	$148,793,260	$136,551,245	$134,511,218	$2,040,030	$4,749,204		$6,768,906	$5,766,697	$332,773	$669,436
2	Chicago, Ill.	46,352,295	37,101,063	36,985,197	115,871			8,313,768	7,233,492	217,610	862,666
3	Philadelphia, Pa.	24,369,309	22,011,770	21,742,488	269,282	$76,722		2,165,100	1,959,000		206,106
4	St. Louis, Mo.	13,954,710	11,812,788	11,686,901	125,887			1,963,979	1,137,675	604,905	221,399
5	Boston, Mass.	25,571,477	21,884,172	21,731,355	152,817	2,505,229	121,298	1,024,383	960,473		63,910
6	Cleveland, Ohio	10,552,698	9,091,735	9,091,735		950		1,423,467	1,406,794		16,673
7	Baltimore, Md.	10,035,915	8,610,890	8,462,527	148,363	161,259		1,236,300	1,125,833		110,467
8	Pittsburgh, Pa.	13,292,941	12,371,911	12,281,391	90,520			833,566	764,298		69,268
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.										
9	Detroit, Mich.	$8,157,224	$7,303,674	$7,248,157	$55,517	$368		$810,652	$767,259		$43,393
10	Buffalo, N. Y.	8,586,626	7,658,618	7,614,973	43,645	184,770		702,914	620,703	$25,647	56,564
11	San Francisco, Cal.	9,546,041	8,231,944	8,216,659	15,285			1,265,203	1,072,610		192,593
12	Milwaukee, Wis.	6,975,128	6,079,051	6,074,104	4,947	22,392		808,517	451,630	40,981	315,906
13	Cincinnati, Ohio	8,625,709	7,433,002	7,429,348	3,654	677		1,115,065	1,028,118		86,947
14	Newark, N. J.	7,450,036	6,671,136	6,516,094	155,042	2,702	$78,078	674,113	605,210	14,480	54,423
15	Los Angeles, Cal.	8,507,498	7,673,132	7,670,085	3,047			721,435	421,898		299,537
16	New Orleans, La.	6,427,893	5,459,024	5,366,039	92,985		51,995	895,238	647,298		247,940
17	Washington, D. C.	6,168,485	4,770,174	4,731,949	38,225			1,323,016	459,319	734,984	128,713
18	Minneapolis, Minn.	5,851,587	5,262,538	5,251,500	11,038	88,604		497,355	402,751	39,272	45,332
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.										
19	Jersey City, N. J.	$4,028,074	$3,485,356	$3,368,810	$116,546		$603	$525,721	$494,024	$9,249	$22,448
20	Seattle, Wash.	5,025,257	4,580,222	4,580,222				427,574	368,307		59,267
21	Kansas City, Mo.	4,178,058	3,566,560	3,550,063	16,497			532,810	307,000	20,219	205,591
22	Indianapolis, Ind.	3,254,526	2,817,908	2,803,061	14,847		15,200	344,900	317,384		27,516
23	Providence, R. I.	4,070,012	3,733,844	3,722,847	10,997		21,703	300,706	264,675	101	35,930
24	Louisville, Ky.	4,166,052	3,607,355	3,525,688	81,667			512,734	359,039		153,695
25	Rochester, N. Y.	3,763,451	3,397,868	3,370,890	26,978	$116,822		238,208	209,978	13,987	14,243
26	Denver, Colo.	4,822,659	4,387,227	4,366,088	21,139			409,314	301,040		108,274
27	Portland, Oreg.	4,346,616	3,631,566	3,631,566				642,990	581,020		61,970
28	St. Paul, Minn.	3,151,018	2,681,951	2,674,079	7,872	29,780		432,820	401,560		31,260
29	Columbus, Ohio	2,763,335	2,507,028	2,507,028				222,795	209,971		12,824
30	Toledo, Ohio	2,518,764	2,186,834	2,186,834				326,358	312,725		13,633
31	Atlanta, Ga.	2,020,914	1,690,704	1,660,716	29,988		15,655	314,555		32,996	281,559
32	Oakland, Cal.	2,608,364	2,318,846	2,316,161	2,685			259,645	203,910		55,735
33	Worcester, Mass.	2,768,768	2,158,286	2,139,491	18,795	346,492	88,244	173,074	160,465		12,609
34	Birmingham, Ala.	1,016,799	640,959	634,953	6,006			350,275			350,275
35	Syracuse, N. Y.	2,416,419	2,181,335	2,158,647	22,688	51,411		175,974	151,149	8,352	16,473
36	New Haven, Conn.	2,276,934	2,002,975	1,991,250	11,725	55,017	27,497	178,124	170,159		5,965
37	Memphis, Tenn.	1,742,875	1,647,036	1,647,036				89,485			89,485
38	Scranton, Pa.	1,371,383	1,064,750	1,064,750			36,000	263,478	252,794		10,684
39	Richmond, Va.	2,199,206	1,905,458	1,894,726	10,732		12,165	183,528	77,000		106,528
40	Paterson, N. J.	1,438,086	1,225,896	1,171,043	54,853		7,000	192,855	173,700	3,988	15,167
41	Omaha, Nebr.	2,080,013	1,790,629	1,778,758	11,871			281,475	260,680	2,135	18,660
42	Fall River, Mass.	1,881,050	1,530,649	1,518,490	12,159	145,289	53,624	150,181	139,384		10,797
43	Dayton, Ohio	1,740,599	1,492,608	1,492,608				235,414	229,265		6,149
44	Grand Rapids, Mich.	1,407,472	1,334,517	1,329,018	5,499			65,581	48,551		17,030
45	Spokane, Wash.	1,679,470	1,437,110	1,437,099	11			233,077	211,767		21,310
46	Nashville, Tenn.	1,112,715	1,054,957	1,045,962	8,995			54,131	1,500		52,631
47	Lowell, Mass.	1,643,169	1,329,743	1,307,424	22,319	161,024	38,000	112,853	104,763		8,090
48	Cambridge, Mass.	2,251,675	1,993,354	1,981,039	12,315	215,807	37,708	3,539	46		3,493
49	Bridgeport, Conn.	1,470,418	1,301,924	1,292,909	9,715	15,381	4,600	141,022	137,864		3,158
50	New Bedford, Mass.	1,914,891	1,453,052	1,450,767	2,285	327,435	43,477	89,059	82,184	16	6,859
51	San Antonio, Tex.	1,210,927	1,149,795	1,137,348	12,447		13,184	37,593	32,219		5,376
52	Hartford, Conn.	2,132,283	1,680,913	1,680,404	509	361,797	13,577	71,595	68,485		3,110
53	Albany, N. Y.	1,576,159	1,346,537	1,338,665	7,872	88,377		135,315	124,507	5,604	5,204

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 10.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 63.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.								RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				City number.
Nonbusiness license taxes.				Total.	Special assessments for expenses.			Special assessments for outlays.			Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	
Total.	Paid by persons granted—				Total.	Original levies.	Penalties, interest, and collectors fees.	Total.	Original levies.	Penalties, interest, and collectors' fees.						
	Dog licenses.	General licenses.	Permits.[1]													
$3,824,919	$674,891	$1,190,888	$1,959,140	$68,509,773	$2,108,484	$2,092,024	$16,460	$65,193,415	$62,765,601	$2,427,814	$1,207,874	$4,110,891	$3,822,596	$228,396	$59,899	
2,142,886	215,259	777,397	1,150,230	22,996,269	314,780	309,316	5,464	22,508,827	21,456,814	1,052,013	172,662	1,540,103	1,509,358	7,355	23,390	
520,750	125,500	82,410	312,840	8,672,370	532,538	529,435	3,103	8,025,125	7,873,474	151,651	114,707	578,648	472,214	96,403	10,031	
595,120	166,358	217,718	211,044	21,547,556	839,702	832,595	7,107	20,401,319	19,838,431	562,888	306,535	806,971	760,138	23,862	22,971	
330,236	87,633	69,945	172,658	9,194,042	210,276	209,637	639	8,635,256	8,074,951	560,305	348,510	570,246	526,740	40,714	2,792	
235,927	80,141	43,418	112,368	6,099,536	211,188	211,041	147	5,622,888	5,521,931	100,957	265,460	614,923	534,146	60,062	715	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.																
$723,902			$723,902	$12,278,772				$12,270,899	$11,269,991	$1,000,908	$7,873	$600,592	$590,581	$25	$9,986	1
937,459	$121,564	$586,157	229,738	5,631,731	$2,503	$2,503		5,629,228	5,629,228			558,457	555,505	1,606	1,346	2
115,711		20	115,691	765,022				742,543	742,543		22,479	76,029	75,448		581	3
177,943	22,949	117,068	37,926	1,967,146	302,113	296,649	$5,464	1,618,864	1,618,661	203	46,169	80,680	79,060	461	1,159	4
36,395	27,212		9,183	271,755	9,510	9,510		262,245	211,343	50,902		101,549	101,208	338	3	5
36,546	4,520		32,026	1,181,450				1,092,687	1,092,687		88,763	28,542	25,853	1,700	989	6
27,466	25,958		1,508	64,093	654	654		56,524	56,524		6,915	14,262	4,936		9,326	7
87,464	13,056	74,152	256	836,300				835,837	835,837		463	79,992	76,767	3,225		8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.																
$42,530	$12,281		$30,249	$876,734	$585	$585		$839,589	$808,390	$31,199	$36,560	$33,844	$30,331	$3,000	$513	9
40,324	11,690	$12,323	16,311	669,707	31,018	31,018		638,689	638,689			28,260	27,905		355	10
48,894	9,778	335	38,781	1,415,567				1,415,567	1,415,567			32,925	30,727		2,198	11
65,168	24,838		40,330	824,330	99,614	99,614		724,716	724,716			47,497	47,231		266	12
76,965	5,248	51,429	20,288	481,331	18,534	18,534		453,047	453,047		9,750	36,521	35,275	137	1,109	13
23,917	4,358		19,559	978,721				978,721	919,281	59,440		24,876	24,736		140	14
112,931	27,184	1,838	83,909	1,773,056	100,107	100,107		1,672,949	1,672,949			188,999	111,204	75,811	1,984	15
21,636	2,825	2,946	15,865									47,593	30,927	16,455	211	16
75,295	22,115	13,539	39,641	444,549	103,168	100,987	$2,181	277,206	273,811	3,395	64,475	91,422	87,767	1,000	2,655	17
13,090	5,183		7,907	1,208,075	179,512	178,590	922	1,024,641	967,024	57,617	3,922	46,711	46,111		600	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.																
$16,394	$2,425		$13,969	$199,710				$199,710	$173,561	$26,149		$6,922	$5,415		$1,507	19
17,461	6,996		10,465	5,525,262				5,482,529	5,482,529		$42,733	64,662	62,796	$1,866		20
78,685	19,059	$38,516	21,113	1,661,069	$163,650	$163,650		1,557,419	1,557,419			74,270	60,823	500	12,947	21
76,518	14,978	44,547	16,993	882,471				882,471	882,471			15,041	13,773		1,268	22
13,759	10,964	60	2,735	71,528				71,528	70,266	1,262		8,333	8,333			23
45,963	9,426	36,537		563,724				561,710	561,710		2,014	27,010	15,455	11,503	52	24
10,533	8,004		2,529	882,489	97,388	91,487	$5,901	771,093	706,725	64,368	14,008	11,441	10,886		555	25
26,118	7,452	5,728	12,938	1,084,033				1,084,033	946,781	137,252		23,497	18,917	4,533	47	26
72,060	15,816	42,881	13,363	3,179,059	7,237	7,237		3,171,822	3,171,822			48,156	47,304	852		27
6,467	857	6	5,604	455,548	91,060	91,060		364,488	352,231	12,257		24,856	23,444		1,412	28
33,512	2,116	21,240	10,156	484,082	96,367	96,367		374,846	374,846		12,869	14,390	14,154		236	29
5,572	4,319		1,253	526,654	66,808	66,808		459,330	459,330		516	2,796	2,538	100	158	30
				476,578	104,530	104,530		305,932	305,932		66,116	87,239	87,047	60	132	31
29,873	9,015	2,341	18,517	906,147				906,147	906,147			74,716	74,716			32
4,672	3,016		1,656	125,379	60,959	60,573	386	64,420	61,619	2,801		10,046	7,985	2,061		33
25,565	4,201	11,044	10,320	509,932				509,932	488,895	21,037		61,274	61,274			34
7,699	4,263	319	3,112	462,743	32,395	32,395		413,441	365,967	47,474	16,907	6,249	6,235	9	5	35
15,321	2,267		13,054	46,451				46,451	45,808	643		20,713	20,639		74	36
6,354			6,354	341,468				341,468	327,094	14,374		20,750	20,731		19	37
7,155	2,199		4,956	201,145				201,145	201,145			13,923	13,892		31	38
8,055	7,524	531		77,872	47,346	47,346		14,429	14,429		16,097	24,965	24,965			39
12,335	6,151		6,184	66,567				66,567	62,861	3,706		8,486	8,456	30		40
7,909	3,415		4,494	529,598				525,347	489,686	35,661	4,251	22,144	21,187		957	41
1,307			1,307	11,055							11,055	12,847	12,847			42
12,577	607	9,742	2,228	313,328	21,138	21,138		276,433	276,433		15,757	6,114	6,114			43
7,374	5,354		2,020	417,447				417,447	399,069	18,378		6,894	6,894			44
9,283	5,046	2,409	1,828	1,061,148				1,056,501	899,605	156,896	4,647	30,056	29,247	500	309	45
3,627			3,627	33,134							33,134	18,533	18,533			46
1,549			1,549	42,874	22,055	22,055					20,819	9,956	6,752		3,204	47
1,267			1,267	50,511	36,219	36,219		14,292	14,238	54		3,865	3,786	48	31	48
7,591	2,627		4,964	99,375	34,411	34,411		57,464	57,464		7,500	14,726	13,726	1,000		49
1,878			1,878	46,161				18,289	18,016	273	27,872	5,040	4,240	800		50
10,353	1,404	1,317	7,632	10,240							10,240	14,645	14,645			51
4,401	3,350		1,051	47,533	18,139	17,319	820	29,394	29,394			10,613	10,586		27	52
5,930	3,502	500	1,928	155,241				155,241	134,938	20,303		1,803	1,803			53

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TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	RECEIPTS FROM TAXES.								
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.		
			Total.	Original levies.	Penalties, interest, and collectors' fees.			Total.	On liquor traffic.	Other than on liquor traffic.
										Collected without issue of license.	Collected with issue of license.
54	Trenton, N. J.	$928,726	$790,535	$769,164	$21,371	.....	$10,000	$120,970	$109,185	$3,033	$8,752
55	Reading, Pa.	885,519	769,533	767,988	1,545	.....	34,000	76,978	69,600	.....	7,378
56	Dallas, Tex.	1,362,263	1,317,476	1,303,782	13,694	.....	.....	43,597	37,650	.....	5,947
57	Salt Lake City, Utah	1,770,835	1,402,633	1,402,633	.....	.....	12,248	338,977	236,926	.....	102,051
58	Camden, N. J.	842,844	686,205	676,096	10,109	.....	7,270	139,465	129,972	5,036	4,457
59	Springfield, Mass.	2,153,286	1,791,933	1,775,697	16,236	$198,053	46,322	114,478	109,345	.....	5,133
60	Lynn, Mass.	1,525,828	1,360,938	1,339,071	21,867	108,933	48,240	6,477	.....	.....	6,477
61	Lawrence, Mass.	1,274,317	957,399	944,849	12,550	163,263	18,410	134,066	128,792	.....	5,274
62	Tacoma, Wash.	1,495,120	1,355,897	1,355,897	.....	.....	.....	133,033	115,918	.....	17,135
63	Des Moines, Iowa	1,528,657	1,407,618	1,402,764	4,854	.....	.....	112,727	97,822	.....	14,905
64	Wilmington, Del.	744,240	734,391	728,700	5,691	831	.....	1,413	.....	.....	1,413
65	Kansas City, Kans.	1,197,671	1,127,252	1,127,252	.....	.....	.....	58,032	.....	5,726	52,306
66	Yonkers, N. Y.	1,697,787	1,570,163	1,535,088	35,075	20,339	.....	99,591	91,284	3,182	5,125
67	Youngstown, Ohio	1,090,561	929,573	929,573	.....	.....	.....	160,739	157,373	.....	3,366
68	Houston, Tex.	1,111,496	1,064,209	1,053,358	10,851	.....	10,597	31,690	27,039	.....	4,651
69	Norfolk, Va.	1,193,215	864,723	853,305	11,418	.....	2,230	319,995	109,893	21,316	188,776
70	Duluth, Minn.	1,542,869	1,306,412	1,306,412	.....	18,212	.....	202,864	181,342	10,569	10,953
71	Fort Worth, Tex.	1,022,861	985,580	973,735	11,845	.....	.....	31,000	27,744	.....	3,256
72	Somerville, Mass.	1,269,772	1,147,662	1,140,206	7,456	79,165	39,898	2,024	43	.....	1,981
73	St. Joseph, Mo.	1,059,014	900,766	899,663	1,103	.....	.....	148,570	80,370	10,461	57,739
74	Utica, N. Y.	1,037,711	867,210	864,739	2,471	61,330	.....	106,039	99,078	4,058	2,903
75	Troy, N. Y.	1,307,694	1,166,346	1,159,372	6,974	33,905	.....	103,517	97,231	4,744	1,542
76	Elizabeth, N. J.	786,870	627,731	613,356	14,375	.....	10,000	146,706	141,757	1,859	3,190
77	Schenectady, N. Y.	1,165,466	1,032,422	1,027,293	5,129	19,713	.....	109,532	100,403	3,523	5,606
78	Waterbury, Conn.	989,619	860,653	854,406	6,247	11,518	21,585	91,475	88,830	.....	2,645
79	Akron, Ohio	954,672	856,245	856,245	.....	.....	.....	90,004	87,731	.....	2,273
80	Oklahoma City, Okla.	650,550	621,676	621,676	.....	.....	.....	18,967	.....	.....	18,967
81	Manchester, N. H.	884,989	847,792	843,748	4,044	47,697	32,790	150,519	51,779	93,394	3,346
82	Hoboken, N. J.	984,952	854,321	846,688	7,633	.....	719	125,200	115,175	3,387	6,728
83	Evansville, Ind.	789,973	646,494	646,494	.....	.....	7,547	122,651	112,903	.....	9,748
84	Wilkes-Barre, Pa.	742,308	619,443	613,297	6,146	.....	37,216	79,661	61,200	.....	18,461
85	Erie, Pa.	639,930	565,673	563,208	2,465	.....	10,506	60,200	54,400	.....	5,800
86	Peoria, Ill.	999,090	788,882	788,882	.....	.....	.....	199,039	180,173	7,604	12,162
87	Fort Wayne, Ind.	673,169	583,259	583,259	.....	.....	27,478	59,911	51,987	.....	7,924
88	Harrisburg, Pa.	746,467	691,814	691,814	.....	.....	5,432	47,258	33,000	.....	14,258
89	Savannah, Ga.	814,878	631,914	629,003	2,911	.....	.....	180,897	.....	.....	180,897
90	Jacksonville, Fla.	641,264	488,050	481,563	6,487	.....	.....	144,553	92,250	.....	52,303
91	East St. Louis, Ill.	727,046	512,173	512,173	.....	.....	.....	201,549	171,779	3,373	26,397
92	Terre Haute, Ind.	548,337	458,032	458,032	.....	.....	2,237	79,543	74,085	.....	5,458
93	Holyoke, Mass.	967,531	757,618	751,222	6,396	118,020	15,901	75,313	72,402	.....	2,911
94	Portland, Me.	1,057,072	974,750	972,031	2,719	.....	28,545	53,000	.....	51,807	1,283
95	South Bend, Ind.	628,152	519,651	519,186	465	.....	5,205	88,616	84,232	.....	4,384
96	Charleston, S. C.	657,168	534,648	533,750	898	.....	.....	120,689	.....	.....	120,689
97	Brockton, Mass.	979,758	852,387	833,164	19,223	91,494	32,556	2,522	.....	.....	2,522
98	Passaic, N. J.	369,917	298,369	294,795	3,574	.....	1,100	65,424	59,339	1,325	4,760
99	Bayonne, N. J.	609,688	546,269	519,775	26,494	.....	.....	54,200	51,590	1,036	1,574
100	Johnstown, Pa.	495,763	407,777	403,679	4,098	.....	13,247	63,337	35,850	.....	27,487
101	Wichita, Kans.	712,676	696,975	696,975	.....	.....	.....	15,018	.....	3,532	11,486
102	Covington, Ky.	528,272	460,623	456,338	4,285	.....	.....	61,226	44,040	.....	17,186
103	Allentown, Pa.	460,719	395,025	393,618	1,407	.....	22,000	42,191	30,000	.....	12,191
104	Pawtucket, R. I.	761,155	698,570	695,623	2,947	.....	4,629	55,023	46,725	9	8,289
105	Springfield, Ill.	834,141	700,048	700,048	.....	.....	.....	129,922	114,260	2,547	13,115
106	Altoona, Pa.	490,856	448,842	448,842	.....	.....	.....	37,167	20,800	.....	16,367
107	Mobile, Ala.	436,966	281,372	281,372	.....	.....	.....	151,079	26,320	.....	124,759
108	Canton, Ohio.	585,406	506,463	506,463	.....	.....	.....	76,863	76,088	.....	775
109	Saginaw, Mich.	623,163	577,410	567,487	9,923	.....	.....	44,192	41,273	.....	2,919

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$566,307	$505,667	$502,047	$3,620	$17,471	.....	$41,176	$35,908	$2,732	$2,536
111	Sioux City, Iowa	671,300	618,416	618,416	.....	.....	.....	49,497	43,100	.....	6,397
112	Atlantic City, N. J.	1,276,764	1,042,406	1,033,400	9,006	$184	.....	220,391	110,400	.....	109,991
113	Rockford, Ill.	589,757	526,007	526,007	.....	.....	.....	63,750	54,461	3,984	5,305
114	Lancaster, Pa.	351,787	314,176	314,125	51	.....	1,181	34,511	30,400	.....	4,111
115	Springfield, Ohio	715,755	707,561	707,561	.....	.....	.....	3,046	1,009	.....	2,037
116	Little Rock, Ark.	476,240	361,912	361,912	.....	.....	.....	96,616	78,460	.....	18,156
117	Sacramento, Cal.	849,359	736,911	736,674	237	.....	.....	108,753	74,550	.....	34,203
118	Pueblo, Colo.	659,536	542,846	540,944	1,902	.....	.....	116,197	105,664	.....	10,533
119	Chattanooga, Tenn.	479,885	429,064	428,706	358	.....	.....	50,821	.....	.....	50,821
120	Bay City, Mich.	469,013	434,816	432,515	2,301	.....	.....	33,352	32,345	.....	1,007
121	York, Pa.	516,109	480,588	476,643	3,945	.....	6,810	26,085	14,400	.....	11,685
122	Malden, Mass.	762,512	638,284	626,066	12,218	99,818	23,340	592	.....	.....	592
123	New Britain, Conn.	578,617	538,054	533,428	4,626	9,374	2,257	27,095	24,345	.....	2,750
124	Haverhill, Mass.	706,824	566,345	556,747	9,598	57,791	23,196	58,321	55,668	.....	2,653

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 10.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 63.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.							RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				City number.
Nonbusiness license taxes.				Total.	Special assessments for expenses.			Special assessments for outlays.			Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	
Total.	Paid by persons granted—				Total.	Original levies.	Penalties, interest, and collectors' fees.	Total.	Original levies.	Penalties, interest, and collectors' fees.						
	Dog licenses.	General licenses.	Permits.[1]												
$7,221	$5,152	.....	$2,069	$165,757	.....	.....	.....	$155,757	$120,509	$35,248	.....	$7,709	$7,709	.....	.....	54
5,008	.....	.....	5,008	62,032	.....	.....	.....	.....	.....	.....	$62,032	1,286	1,286	.....	.....	55
1,190	1,190	.....	.....	265,521	.....	.....	.....	262,814	262,814	.....	2,707	53,196	14,731	$38,465	.....	56
16,977	7,016	.....	9,961	386,156	.....	.....	.....	378,305	328,968	49,337	7,851	4,689	4,605	.....	$84	57
9,904	.....	.....	9,904	51,401	.....	.....	.....	51,401	48,297	3,104	.....	4,127	4,127	.....	.....	58
2,500	.....	.....	2,500	54,188	$28,954	$28,954	.....	12,086	12,086	.....	13,148	11,229	11,159	.....	70	59
1,240	.....	.....	1,240	42,429	24,986	24,698	$288	17,443	17,443	.....	.....	9,663	9,663	.....	.....	60
1,179	.....	.....	1,179	53,178	13,711	13,711	.....	27,741	27,741	.....	11,726	7,403	7,403	.....	.....	61
6,170	3,171	.....	2,999	1,160,319	.....	.....	.....	1,105,069	924,510	180,559	55,250	14,619	14,619	.....	.....	62
8,312	1,820	.....	6,492	480,664	554	554	.....	480,110	480,110	.....	.....	19,546	19,546	.....	.....	63
7,605	2,579	.....	5,026	61,500	.....	.....	.....	31,867	29,636	2,231	29,633	8,302	8,302	.....	.....	64
12,387	6,333	$1,725	4,329	274,743	.....	.....	.....	272,864	272,864	.....	1,879	13,893	13,753	140	.....	65
7,694	2,457	.....	5,237	107,994	.....	.....	.....	107,994	97,729	10,265	.....	1,367	1,367	.....	.....	66
249	134	.....	115	274,697	14	14	.....	270,927	270,927	.....	3,756	11,842	11,805	.....	37	67
5,002	913	.....	4,089	.....	.....	.....	.....	.....	.....	.....	.....	17,798	17,798	.....	.....	68
6,277	3,237	.....	3,040	.....	.....	.....	.....	.....	.....	.....	.....	2,482	2,029	.....	453	69
15,381	820	14,561	.....	314,936	21,500	21,500	.....	293,332	291,844	1,488	104	23,666	22,617	1,049	.....	70
6,281	3,520	.....	2,761	637,765	.....	.....	.....	637,765	637,765	.....	.....	18,717	18,717	.....	.....	71
1,023	.....	115	908	57,422	33,096	32,745	351	20,125	20,125	.....	4,201	2,336	2,336	.....	.....	72
9,678	1,720	5,149	2,809	337,956	.....	.....	.....	337,956	337,951	5	.....	13,102	13,047	.....	55	73
3,132	2,271	.....	861	148,420	.....	.....	.....	148,072	141,323	6,749	348	3,351	3,351	.....	.....	74
3,866	2,875	162	829	38,419	.....	.....	.....	38,419	37,886	533	.....	285	285	.....	.....	75
2,343	1,353	.....	990	105,327	.....	.....	.....	105,327	98,361	6,966	.....	2,845	2,845	.....	.....	76
3,799	2,371	.....	1,428	301,779	.....	.....	.....	301,779	275,043	26,736	.....	3,679	3,369	310	.....	77
4,388	2,694	.....	1,694	61,221	7,410	7,410	.....	48,259	45,213	3,046	5,552	9,756	9,738	.....	18	78
8,423	.....	.....	8,423	135,557	28,012	28,012	.....	107,545	107,545	.....	.....	10,644	10,323	200	121	79
9,907	1,157	5,150	3,600	494,285	.....	.....	.....	494,285	301,513	192,772	.....	53,363	52,166	550	647	80
6,191	2,861	.....	3,330	1,133	1,133	1,133	.....	.....	.....	.....	.....	1,112	1,112	.....	.....	81
4,622	2,662	.....	1,960	8,637	.....	.....	.....	8,637	8,389	248	.....	2,055	2,055	.....	.....	82
13,281	3,058	7,921	2,302	132,059	5,144	5,144	.....	126,915	126,915	.....	.....	1,778	1,778	.....	.....	83
5,988	104	.....	5,884	61,864	.....	.....	.....	.....	.....	.....	61,864	4,204	4,204	.....	.....	84
3,551	1,563	.....	1,988	168,352	.....	.....	.....	167,695	164,399	3,296	657	3,095	3,029	.....	66	85
10,269	1,252	.....	9,017	192,838	.....	.....	.....	192,838	192,838	.....	.....	11,843	11,843	.....	.....	86
2,521	1	.....	2,520	263,915	.....	.....	.....	263,915	263,915	.....	.....	2,767	2,721	.....	46	87
1,963	1,043	.....	920	98,835	.....	.....	.....	95,069	95,069	.....	3,766	2,939	2,939	.....	.....	88
2,067	2,067	.....	.....	100,993	6,432	6,432	.....	88,799	88,799	.....	5,752	25,127	25,127	.....	.....	89
8,661	602	8,059	.....	65,370	2,734	2,734	.....	44,172	42,740	1,432	18,464	35,482	34,380	.....	1,102	90
13,324	1,434	8,067	3,823	203,281	.....	.....	.....	203,281	203,281	.....	.....	1,665	1,665	.....	.....	91
7,625	1,620	.....	6,005	3,702	.....	.....	.....	3,702	3,702	.....	.....	2,008	1,994	.....	14	92
679	.....	.....	679	12,909	.....	.....	.....	6,668	6,668	.....	6,241	4,232	4,232	.....	.....	93
687	.....	.....	687	46,246	22,497	22,497	.....	20,888	20,878	10	2,861	2,675	2,675	.....	.....	94
14,680	.....	9,573	5,107	100,940	.....	.....	.....	96,909	96,532	377	4,031	1,699	1,699	.....	.....	95
1,831	1,831	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	48,146	48,097	.....	49	96
799	.....	131	668	62,109	12,908	12,908	.....	31,179	30,228	951	18,022	11,037	11,028	.....	9	97
5,024	2,299	.....	2,725	24,941	.....	.....	.....	24,941	22,323	2,618	.....	4,757	4,757	.....	.....	98
9,219	1,115	2	8,102	132,447	.....	.....	.....	132,447	109,988	22,459	.....	2,139	2,139	.....	.....	99
11,402	1,945	.....	9,457	.....	.....	.....	.....	.....	.....	.....	.....	18,803	18,803	.....	.....	100
10,683	3,486	1,929	5,268	735,205	.....	.....	.....	735,205	735,205	.....	.....	9,328	9,328	.....	.....	101
6,423	24	4,959	1,440	24,842	.....	.....	.....	24,842	24,842	.....	.....	1,116	1,116	.....	.....	102
1,503	823	.....	680	63,880	.....	.....	.....	49,750	49,750	.....	14,139	2,117	2,117	.....	.....	103
2,933	2,323	.....	610	19,913	.....	.....	.....	14,717	14,591	126	5,196	4,389	4,389	.....	.....	104
4,171	.....	.....	4,171	131,249	.....	.....	.....	131,249	131,249	.....	.....	8,804	8,804	.....	.....	105
4,847	1,093	.....	3,754	108,625	.....	.....	.....	104,458	104,458	.....	4,167	5,835	5,835	.....	.....	106
4,515	580	2,365	1,570	93,380	1,180	1,180	.....	92,200	82,451	9,749	.....	16,609	16,609	.....	.....	107
2,080	.....	77	2,003	108,349	11	11	.....	108,338	108,338	.....	.....	1,663	1,654	.....	9	108
1,561	1,064	.....	497	164,363	.....	.....	.....	159,200	159,200	.....	5,163	1,927	1,915	.....	12	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$1,993	$1,350	.....	$643	$40,770	$11,051	$11,047	$4	$20,321	$19,435	$886	$9,398	$1,100	$1,100	.....	.....	110
3,387	482	.....	2,905	31,702	365	365	.....	31,337	31,337	.....	.....	5,933	5,933	.....	.....	111
13,783	1,751	$174	11,858	79,174	.....	.....	.....	65,731	62,443	6,288	10,443	9,292	9,292	.....	.....	112
.....	.....	.....	.....	60,334	11,438	11,438	.....	35,959	35,959	.....	12,937	4,032	4,032	.....	.....	113
1,919	.....	.....	1,919	9,525	.....	.....	.....	.....	.....	.....	9,525	1,177	1,177	.....	.....	114
5,148	757	4,111	280	56,062	.....	.....	.....	56,062	56,062	.....	.....	5,342	5,342	.....	.....	115
17,712	2,268	13,575	1,869	125,966	.....	.....	.....	122,897	122,700	197	3,069	40,102	38,893	$1,209	.....	116
3,695	2,180	.....	1,515	330,381	.....	.....	.....	330,381	330,381	.....	.....	7,055	7,055	.....	.....	117
793	793	.....	.....	68,008	.....	.....	.....	68,008	48,569	19,439	.....	7,158	7,158	.....	.....	118
.....	.....	.....	.....	55,343	.....	.....	.....	54,725	48,198	6,527	618	11,736	11,736	.....	.....	119
845	776	.....	69	72,547	.....	.....	.....	72,547	68,698	3,849	.....	282	282	.....	.....	120
2,626	559	.....	2,067	70,356	.....	.....	.....	70,356	70,356	.....	.....	54,184	1,677	52,507	.....	121
478	.....	.....	478	43,751	13,176	13,176	.....	30,575	30,575	.....	.....	1,665	1,665	.....	.....	122
1,537	443	.....	1,394	23,947	7,537	7,415	122	21,410	20,001	1,409	.....	8,506	8,506	.....	.....	123
1,169	.....	.....	1,169	25,808	12,526	12,507	19	.....	.....	.....	13,282	4,774	4,774	.....	.....	124

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TABLE 6.—REVENUE RECEIPTS FROM TAXES, SPECIAL

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	RECEIPTS FROM TAXES.								
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.		
			Total.	Original levies.	Penalties, interest, and collectors' fees.			Total.	On liquor traffic.	Other than on liquor traffic.
										Collected without issue of license.	Collected with issue of license.
125	Salem, Mass.	$581,459	$492,258	$486,333	$5,925	$63,432	$22,000	$992			$992
126	Lincoln, Nebr.	639,141	573,358	568,666	4,692		8,022	55,692	$50,000		5,692
127	Berkeley, Cal.	493,579	477,166	477,166				11,805			11,805
128	Davenport, Iowa.	739,762	676,469	675,631	835			58,422	43,217		15,205
129	Topeka, Kans.	656,831	634,293	634,293				16,955		$3,315	13,643
130	McKeesport, Pa.	537,894	500,037	492,893	7,144			36,719	29,600		7,119
131	Flint, Mich.	335,444	331,365	329,723	1,642			3,136			3,136
132	Tampa, Fla.	452,084	374,754	368,777	5,977			76,224	37,450		38,774
133	San Diego, Cal.	895,960	795,239	790,300	4,939			87,528	73,995		13,533
134	El Paso, Tex.	510,871	486,692	478,499	8,193			20,579	14,224		6,355
135	Wheeling, W. Va.	470,956	401,707	400,726	981		3,081	64,646	43,775	3,124	17,747
136	Racine, Wis.	465,793	385,793	385,679	114			77,332	71,180	4,621	1,531
137	Kalamazoo, Mich.	397,772	379,902	379,133	769			16,008	12,960		3,108
138	Superior, Wis.	600,737	497,957	497,957				101,464	52,000	6,000	13,464
139	Augusta, Ga.	502,861	337,624	335,754	1,870			162,857		10,810	152,047
140	Macon, Ga.	393,116	295,386	294,610	776		2,399	94,586		6,239	88,347
141	Newton, Mass.	1,347,340	1,213,896	1,202,457	11,439	112,458	19,395	1,197	18	102	1,077
142	Butte, Mont.	539,270	425,735	423,562	2,173		21,256	87,537	48,608		38,929
143	Woonsocket, R. I.	401,810	354,187	351,291	2,896		2,131	43,622	37,663	4	5,962
144	Chester, Pa.	343,915	304,876	300,996	3,880		9,665	20,728	18,656		2,072
145	Montgomery, Ala.	404,043	246,188	243,016	3,172		12,121	144,717	19,028		125,689
146	Fitchburg, Mass.	632,911	520,812	515,141	5,671	53,488	18,993	39,199	37,143		2,056
147	Dubuque, Iowa.	528,874	483,029	481,526	1,503			45,266	42,677		2,589
148	Galveston, Tex.	513,339	484,151	478,098	6,053			17,055	15,223		1,833
149	Elmira, N. Y.	493,975	437,172	433,058	4,114	11,035		43,379	38,628	2,505	2,246
150	New Castle, Pa.	367,742	347,156	342,942	4,214			18,642	8,000		10,642
151	West Hoboken, N. J.	272,025	217,890	209,744	8,146		1,000	51,773	49,925		1,848
152	Knoxville, Tenn.	452,549	379,435	379,184	251		1,124	70,358			70,358
153	Hamilton, Ohio.	434,558	374,044	374,044				57,380	55,518		1,862
154	Springfield, Mo.	325,140	260,815	259,502	1,313		3,984	55,778	28,327	2,319	25,132
155	East Orange, N. J.	593,222	562,985	554,162	8,823		5,877	13,349	8,600	1,312	3,237
156	Quincy, Ill.	496,366	413,383	413,383				79,468	76,221		3,247
157	Roanoke, Va.	504,458	402,131	400,962	1,169		3,286	96,545	41,700		54,845
158	Lexington, Ky.	539,709	434,323	431,764	2,559			102,992	71,937		31,055
159	Huntington, W. Va.	266,718	224,453	223,949	504		4,907	34,649	28,000		6,649
160	Joliet, Ill.	443,654	298,772	298,772				143,353	136,190	2,728	4,435
161	Auburn, N. Y.	440,978	398,098	394,317	3,781	9,190		32,131	29,679	1,298	1,154
162	Charlotte, N. C.	235,972	193,174	193,174			5,002	35,002			35,002
163	Taunton, Mass.	492,126	366,999	364,892	2,107	76,301	12,334	36,136	35,141		922
164	Everett, Mass.	591,411	516,242	503,893	12,349	58,395	15,308	944			944
165	Portsmouth, Va.	241,955	182,566	177,460	5,106			57,363	20,405		36,958
166	Pittsfield, Mass.	526,146	440,192	435,255	4,937	39,518	11,680	34,344	32,523		1,821
167	Quincy, Mass.	685,004	642,302	626,844	15,458	26,418	13,956	1,899			1,899
168	Cedar Rapids, Iowa.	573,105	507,121	507,121				62,297	60,137		2,160
169	Oshkosh, Wis.	414,251	374,857	374,857				37,637	26,176	3,968	7,493
170	Perth Amboy, N. J.	266,563	198,455	194,703	3,752		1,075	65,493	63,200		2,293
171	Lansing, Mich.	429,827	426,686	426,008	678			1,471			1,471
172	Pasadena, Cal.	705,055	692,775	690,989	1,786			3,864			3,864
173	Amsterdam, N. Y.	284,985	227,895	227,590	295	27,522		29,117	27,234	1,733	150
174	Jackson, Mich.	354,567	351,843	351,245	598			2,429			2,429
175	Jamestown, N. Y.	356,023	322,859	321,430	1,429	16,521		16,866	15,718		1,148
176	San Jose, Cal.	409,276	343,410	343,410				62,583	48,933		13,650
177	Decatur, Ill.	374,885	331,115	331,115				43,206	36,443	2,385	4,438
178	Mount Vernon, N. Y.	688,444	641,513	600,338	41,175	13,001		30,718	27,982	1,146	1,590
179	Joplin, Mo.	317,464	244,396	242,745	1,651			71,611	45,733	2,554	23,324
180	Williamsport, Pa.	346,494	301,267	298,233	3,034		13,39	30,636	19,200		11,436
181	Niagara Falls, N. Y.	750,453	658,189	652,532	5,657	33,730		56,512	52,530		3,982
182	Muskogee, Okla.	219,394	209,674	209,674				7,214			7,214
183	Lima, Ohio.	338,045	298,658	298,278	380			38,797	36,932		1,865
184	Chelsea, Mass.	616,898	532,076	518,544	13,532	36,901	13,064	32,842	30,506		2,336
185	Aurora, Ill.	355,924	309,317	309,317				46,555	39,596	1,719	5,240
186	New Rochelle, N. Y.	773,089	726,805	705,204	21,601	14,061		29,182	27,135	1,185	862
187	Austin, Tex.	311,118	300,305	294,906	5,399			10,031	8,639		1,392
188	La Crosse, Wis.	370,339	324,866	324,194	672			42,792	32,170	2,852	7,770
189	Newport, Ky.	255,579	229,866	229,662	204			21,033	11,739		9,294
190	Orange, N. J.	334,548	291,645	282,901	8,744		500	40,406	36,850	1,000	2,556
191	Lorain, Ohio.	325,204	265,455	265,455				59,261	57,895		1,366
192	Council Bluffs, Iowa.	372,490	332,037	332,037			2,654	36,724	33,496		3,228
193	Lynchburg, Va.	546,605	392,544	389,884	2,660		5,521	144,563	32,925		111,658

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 10.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 63.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.							RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				
Nonbusiness license taxes.				Total.	Special assessments for expenses.			Special assessments for outlays.			Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	City number.
Total.	Paid by persons granted—				Total.	Original levies.	Penalties, interest, and collectors' fees.	Total.	Original levies.	Penalties, interest, and collectors' fees.						
	Dog licenses.	General licenses.	Permits.[1]												
$2,777			$2,777	$6,399	$6,399	$6,399						$4,300	$4,300			125
2,071	$1,108		963	94,244				$93,890	$81,447	$12,443	$354	3,301	3,296		$5	126
4,608	2,012		2,596	241,024				241,024	241,024			2,127	1,989	$138		127
4,877	3,882		995	181,042	613	613		180,429	180,429			3,694	3,694			128
5,580	2,618	$670	2,292	203,727	705	705		203,022	203,022			4,284	4,284			129
1,138	903	72	163	16,295				16,295	16,295			11,300	11,285	15		130
943	943			67,607				67,607	67,326	281		4,583	4,575		8	131
1,106	956		150	5,881				5,327	5,327		554	24,927	24,927			132
13,193	935	524	11,734	493,741				493,741	493,741			15,752	15,387	365		133
3,600	493		3,107	92,356							92,356	18,878	18,878			134
1,522	483	1,039										12,919	12,919			135
2,668	2,548		120	120,388	9,476	9,476		110,436	110,436		476	5,026	5,026			136
1,802	1,227	300	275	79,382	214	214		71,194	63,317	7,877	7,974	7,633	2,459	5,113	61	137
1,316	1,316			110,291	11,719	11,719		98,572	98,572			19,383	19,383			138
2,380	1,324		1,056	16,674	2,591	2,591		9,615	9,615		4,468	19,077	19,077			139
745	745			87,848				87,848	87,848			22,164	22,164			140
394			394	40,039	17,873	17,873		22,166	21,950	216		2,854	2,854			141
3,742	2,527	410	805	111,118	35,509	35,509		75,609	75,609			21,945	21,945			142
1,863	1,484		379	16,424				13,774	12,218	1,556	2,650	256	256			143
8,946	1,470		7,476	16,504				16,504	16,504			1,193	1,193			144
1,017			1,017	136,697				136,041	134,025	2,016	656	22,927	22,427	500		145
419			419	29,717	8,818	8,818		4,618	4,618		16,281	2,801	2,801			146
579	579			28,034	376	376		27,658	27,658			289	289			147
12,130	3,244	8,886		9,304							9,304	2,746	2,746			148
2,389	744	1,191	454	9,719				9,446	9,446		273	1,997	1,997			149
1,944	656		1,288	42,626				42,626	38,183	4,443		3,624	3,624			150
1,362	900		462	51,995				51,995	45,485	6,510		531	531			151
1,632			1,632	60,427				60,148	57,523	2,625	279	15,216	15,216			152
3,134	769	1,584	781	94,158				94,158	94,158			283	283			153
4,563	2,024		2,539	199,323				199,323	199,323			2,374	2,374			154
11,011	1,635		9,376	59,157				54,725	53,966	759	4,432	1,491	1,491			155
3,515	2,051	1,464		32,079				32,079	32,079			2,795	2,795			156
2,496	1,836	660		10,240				10,240	10,240			13,757	13,757			157
2,394	415	424	1,555	64,649				64,649	64,649			2,068	2,068			158
2,679	302	993	1,384	371	9	9		362	319	43		12,411	12,411			159
1,529	1,509		20	57,642				57,642	57,642			2,880	2,880			160
1,559	1,123	53	383	40,541	294	294		40,247	40,118	129		2,362	2,282	80		161
2,794	1,002	1,792		3,155				3,155	3,155			8,100	8,100			162
306			306	27,483	9,794	9,794		17,689	17,689			2,271	2,271			163
522		166	356	25,985	7,761	7,761		16,335	15,986	349	1,889	1,192	1,192			164
2,026	1,587		439									2,983	2,967		16	165
412			412	33,941	10,387	10,387		13,057	12,886	171	10,497	3,179	3,179			166
517		152	365	44,421	5,649	5,647	$2	21,406	19,452	1,954	17,366	3,338	3,338			167
3,687	845		2,842	201,427	140	140		198,114	198,114		3,173	5,946	5,946			168
1,757	1,524		233	16,105				16,105	16,105			3,063	3,063			169
1,540	600		940	77,821				77,821	76,571	1,250		3,415	3,415			170
1,670	559		1,111	73,123				73,123	70,090	3,033		5,742	5,730		12	171
9,316	1,627		7,689	211,837				211,837	211,837			4,664	4,664			172
461			461	14,347				14,347	14,347			2,098	2,098			173
295	210		85	23,313				20,492	20,492		2,821	5,898	5,898			174
677	156		521	28,972				28,636	25,266	3,370	336	2,823	2,210		613	175
3,281	516		2,765	199,026				199,026	199,026			2,772	2,772			176
504	504			98,377				98,377	98,377			8,585	8,585			177
2,612	2,388		224	111,497	18,054	18,054		93,443	93,443			3,185	3,185			178
1,457	1,157		300	47,857				47,857	47,857			10,853	10,753	100		179
1,199	706		493	11,353				11,353	11,353			1,262	1,262			180
2,022	1,480	73	469	89,906				89,906	86,210	3,696		3,597	3,597			181
2,506	475	925	1,106	206,023				206,023	206,023			33,423	33,423			182
590	115	240	235	81,420				81,420	81,420			3,999	3,999			183
2,015	1,381	130	504	14,021	8,145	8,145					5,876	5,248	5,248			184
52		52		81,956				77,745	77,745		4,211	2,322	2,322			185
3,041	1,722		1,319	106,359				106,359	100,685	5,674		779	779			186
782	536	41	205	1,250							1,250	6,707	6,672	35		187
2,681	1,700		981	32,742	569	569		32,173	32,173			1,754	1,754			188
4,630	93	3,636	951									631	631			189
1,977	1,069		928	36,605				36,605	32,638	3,967		2,320	2,320			190
488		81	407	73,803				69,109	69,109		4,694	2,107	2,107			191
1,075	720		355	70,422				70,422	70,422			3,749	3,749			192
3,957	1,349		2,608	28,652				1,352	1,352		27,300	8,432	8,432			193

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TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 66.]

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		Total.	Subventions for education.		Other subventions, and grants.		Total.	For expenses.		For outlays.	For principal of public trust funds.	
			By state.	By county.	By state.	By county.		Other than pensions.	Pensions.			
	Grand total	$32,844,465	$21,625,108	$4,141,807	$6,795,835	$281,715	$3,050,563	$141,373	$70,275	$732,925	$2,105,090	$1,490,257
	Group I	6,824,187	4,564,301	.....	2,259,886	.....	1,859,093	24,947	30,777	169,835	1,633,534	923,768
	Group II	10,731,311	6,302,678	5,964	4,418,972	3,697	363,732	36,636	8,605	265,057	53,434	257,218
	Group III	6,889,933	4,710,557	2,060,354	16,078	102,944	190,535	17,395	12,018	55,559	105,563	194,089
	Group IV	4,677,941	3,486,408	1,069,033	22,681	99,819	336,126	25,481	12,006	134,743	163,296	57,769
	Group V	3,721,093	2,561,164	1,006,456	78,218	75,255	301,077	36,914	6,269	107,731	150,163	27,413
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
1	New York, N. Y.	$1,850,439	$1,850,439	.....	.....	.....	$17,490	$8,168	$9,322	.....	.....	$516,946
2	Chicago, Ill.	391,820	391,820	.....	.....	.....	7,763	2,133	3,230	.....	$2,400	215,714
3	Philadelphia, Pa.	2,639,803	900,790	.....	$1,739,013	.....	8,839	7,054	30	.....	1,755	81,347
4	St. Louis, Mo.	350,103	350,103	.....	.....	.....	110,792	.....	1,867	$108,925	.....	14,176
5	Boston, Mass.	24,912	17,834	.....	7,078	.....	1,645,396	442	15,575	.....	1,629,379	52,049
6	Cleveland, Ohio	277,757	277,757	.....	.....	.....	61,663	.....	753	60,910	.....	26,099
7	Baltimore, Md.	542,925	531,683	.....	11,242	.....	.....	.....	.....	.....	.....	16,837
8	Pittsburgh, Pa.	756,428	253,875	.....	502,553	.....	7,150	7,150	.....	.....	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich.	$872,789	$856,385	.....	$16,404	.....	$6,385	$4,720	$415	$1,250	.....	$20,366
10	Buffalo, N. Y.	315,081	164,688	.....	150,393	.....	3,463	3,378	85	.....	.....	32,040
11	San Francisco, Cal.	737,038	737,038	.....	.....	.....	3,145	2,746	399	.....	.....	33,157
12	Milwaukee, Wis.	306,856	306,856	.....	.....	.....	200	.....	.....	200	.....	30,505
13	Cincinnati, Ohio	172,059	168,362	.....	.....	$3,697	77,779	12,338	724	15,658	$49,039	36,257
14	Newark, N. J.	1,417,487	1,300,519	.....	116,968	.....	712	712	.....	.....	.....	16,206
15	Los Angeles, Cal.	795,307	789,343	$5,964	.....	.....	6,107	131	1,700	4,276	.....	17,779
16	New Orleans, La.	191,204	191,204	.....	.....	.....	40,841	11,297	5,234	20,000	4,310	15,916
17	Washington, D. C.	5,689,401	[1] 1,558,982	.....	[1] 4,130,419	.....	15,595	1,294	48	14,253	.....	14,033
18	Minneapolis, Minn.	234,089	229,301	.....	4,788	.....	209,505	.....	.....	209,420	85	70,959
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
19	Jersey City, N. J.	$1,030,258	$1,030,258	.....	.....	.....	$260	$250	$10	.....	.....	$8,414
20	Seattle, Wash.	877,311	454,739	$422,572	.....	.....	.....	.....	.....	.....	.....	10,034
21	Kansas City, Mo.	143,937	132,131	11,806	.....	.....	5,329	.....	5,329	.....	.....	4,664
22	Indianapolis, Ind.	276,590	200,950	75,640	.....	.....	22,097	518	429	$21,150	.....	17,145
23	Providence, R. I.	32,483	32,483	.....	.....	.....	58	.....	58	.....	.....	23,122
24	Louisville, Ky.	280,398	2,273	264,708	.....	$13,417	12,756	93	163	12,500	.....	6,882
25	Rochester, N. Y.	86,090	86,090	.....	.....	.....	3,360	1,828	.....	.....	$1,541	24,071
26	Denver, Colo.	86,252	86,252	.....	.....	.....	63,246	2,516	730	.....	60,000	4,527
27	Portland, Oreg.	367,726	67,939	299,787	.....	.....	1,770	.....	270	1,500	.....	3,741
28	St. Paul, Minn.	143,398	141,648	.....	$1,750	.....	1,134	1,101	.....	33	.....	4,873
29	Columbus, Ohio	86,915	86,915	.....	.....	.....	779	759	20	.....	.....	8,788
30	Toledo, Ohio	82,870	82,870	.....	.....	.....	1,894	1,726	168	.....	.....	10,874
31	Atlanta, Ga.	96,039	96,039	.....	.....	.....	35,850	850	.....	.....	35,000	.....
32	Oakland, Cal.	635,526	273,516	362,010	.....	.....	872	852	20	.....	.....	[d] 3,218
33	Worcester, Mass.	14,163	7,625	6,538	.....	.....	260	250	.....	10	.....	.....
34	Birmingham, Ala.	229,650	112,375	89,625	.....	27,650	998	998	.....	.....	.....	.....
35	Syracuse, N. Y.	62,676	62,676	.....	.....	.....	4,297	699	.....	.....	3,598	12,564
36	New Haven, Conn.	71,789	68,713	.....	3,076	.....	2,841	.....	.....	2,841	.....	11,088
37	Memphis, Tenn.	301,129	278,629	.....	.....	22,500	.....	.....	.....	.....	.....	.....
38	Scranton, Pa.	104,656	100,368	.....	4,288	.....	.....	.....	.....	.....	.....	.....
39	Richmond, Va.	73,300	73,300	.....	.....	.....	7,457	.....	2,199	5,258	.....	7,854
40	Paterson, N. J.	354,306	354,306	.....	.....	.....	235	.....	235	.....	.....	3,057
41	Omaha, Nebr.	77,608	40,131	.....	.....	37,477	11,656	.....	1,156	10,500	.....	4,215
42	Fall River, Mass.	5,529	.....	5,529	.....	.....	.....	.....	.....	.....	.....	.....
43	Dayton, Ohio	59,342	59,342	.....	.....	.....	136	50	86	.....	.....	9,267
44	Grand Rapids, Mich.	244,205	235,770	3,035	3,500	1,900	1,520	20	.....	.....	1,500	.....
45	Spokane, Wash.	413,742	228,506	185,236	.....	.....	.....	.....	.....	.....	.....	4,054
46	Nashville, Tenn.	358,017	39,380	318,637	.....	.....	2,000	2,000	.....	.....	.....	.....
47	Lowell, Mass.	4,587	.....	3,868	719	.....	1,096	.....	.....	1,012	84	.....
48	Cambridge, Mass.	4,914	.....	4,914	.....	.....	4,604	764	.....	.....	3,840	.....
49	Bridgeport, Conn.	53,276	50,531	.....	2,745	.....	380	.....	380	.....	.....	1,543
50	New Bedford, Mass.	16,067	10,965	5,102	.....	.....	.....	.....	.....	.....	.....	.....
51	San Antonio, Tex.	121,044	119,697	1,347	.....	.....	876	121	.....	755	.....	.....
52	Hartford, Conn.	50,689	50,689	.....	.....	.....	2,080	2,000	80	.....	.....	737
53	Albany, N. Y.	43,451	43,451	.....	.....	.....	685	.....	685	.....	.....	7,257

[1] By the United States.

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TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 66.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		Total.	Subventions for education.		Other subventions, and grants.		Total.	For expenses.		For outlays.	For principal of public trust funds.	
			By state.	By county.	By state.	By county.		Other than pensions.	Pensions.			
54	Trenton, N. J.	$279,893	$279,893				$300	$190	$110			$4,910
55	Reading, Pa.	81,038	79,099		$1,939							
56	Dallas, Tex.	107,086	106,952	$734			7,603	536		$2,067	$5,000	
57	Salt Lake City, Utah	265,670	137,752	127,918								5,530
58	Camden, N. J.	201,813	201,813				665				665	
59	Springfield, Mass.	4,448		4,448			115	10		105		
60	Lynn, Mass.	3,775		3,775			3,009				3,009	
61	Lawrence, Mass.	11,795	10,931			$864	1,772	1,772				
62	Tacoma, Wash.	379,995	176,725	203,270			3,107			3,107		1,838
63	Des Moines, Iowa	24,229		24,229			1,142	687	260	195		1,143
64	Wilmington, Del.	33,825	33,825				4	4				1,872
65	Kansas City, Kans.	11,713	11,713				5,000	5,000				
66	Yonkers, N. Y.	41,616	41,616				165,305		305	125,000	40,000	9,286
67	Youngstown, Ohio	36,027	36,027				2,802	52	2,750			178
68	Houston, Tex.	115,796	113,924	1,872			350	350				
69	Norfolk, Va.	42,155	35,004		7,151		2,220				2,220	1,934
70	Duluth, Minn.	67,704	64,662	3,042			1,469			1,469		2,044
71	Fort Worth, Tex.	88,057	88,057				285	285				
72	Somerville, Mass.	3,950		3,950			15,000				15,000	
73	St. Joseph, Mo.	83,937	77,307	6,630			209		209			816
74	Utica, N. Y.	33,570	33,570				322	234			88	3,053
75	Troy, N. Y.	35,352	35,352				625		625			6,735
76	Elizabeth, N. J.	209,800	209,800				804	705	99			
77	Schenectady, N. Y.	35,377	35,377				1,373	381	992			3,006
78	Waterbury, Conn.	44,546	44,546				11,515			1,500	10,015	
79	Akron, Ohio	31,544	31,544				88		88			498
80	Oklahoma City, Okla.	24,887	20,137	4,750								
81	Manchester, N. H.	3,946	3,946				5,150				5,150	
82	Hoboken, N. J.	252,575	252,575				150		150			
83	Evansville, Ind.	112,791	74,185	38,606			237	237				1,501
84	Wilkes-Barre, Pa.	50,884	47,181		3,703							1,751
85	Erie, Pa.	56,969	54,872	540	1,557							
86	Peoria, Ill.	9,429	9,429				3,368	350	3,018			1,431
87	Fort Wayne, Ind.	91,170	67,200	23,970			250		250			1,302
88	Harrisburg, Pa.	53,925	52,123		1,802		250	250				
89	Savannah, Ga.	157,523		157,523			15	15				
90	Jacksonville, Fla.	131,137		131,137			10	10				
91	East St. Louis, Ill.	5,523	5,523									
92	Terre Haute, Ind.	234,412	88,360	146,052			23		23			1,502
93	Holyoke, Mass.	1,336		1,336			1,812	1,812				
94	Portland, Me.	150,510	149,208	1,302			7,449	300			7,149	
95	South Bend, Ind.	62,105	58,231	3,874			2,652	900	1,452	300		1,098
96	Charleston, S. C.	163,198		70,913	2,292	89,993	11,058	11,051	7			2,324
97	Brockton, Mass.	4,587		4,587			75,000				75,000	
98	Passaic, N. J.	138,623	138,623				1,492		1,492			322
99	Bayonne, N. J.	213,793	213,793				699		699			595
100	Johnstown, Pa.	34,898	33,445		1,453							
101	Wichita, Kans.	11,125	11,125									
102	Covington, Ky.	85,257	85,257									
103	Allentown, Pa.	39,670	35,943	2,372	1,355							
104	Pawtucket, R. I.	11,128	11,128									2,320
105	Springfield, Ill.	8,794	8,794									780
106	Altoona, Pa.	42,325	40,896		1,429							
107	Mobile, Ala.	100,146		100,146			350	350				
108	Canton, Ohio	27,284	27,284				77		77			
109	Saginaw, Mich.	122,080	111,061	2,057		8,962	1,000			1,000		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$24,140	$24,140									
111	Sioux City, Iowa	21,728	21,728				$650		$650			$633
112	Atlantic City, N. J.	198,921	198,921									
113	Rockford, Ill.	6,579	6,579				100		100			868
114	Lancaster, Pa.	43,112	41,237		$1,875							
115	Springfield, Ohio	25,177	25,177				136	$136				1,685
116	Little Rock, Ark.	62,092	44,571	$17,521			2,292	2,292				
117	Sacramento, Cal.	120,232	67,733	43,542	2,937	$5,920						
118	Pueblo, Colo.	46,787		46,787			279	279				
119	Chattanooga, Tenn.	103,602	10,184	81,376		12,042	2,810	42	2,468	$300		
120	Bay City, Mich.	109,699	107,027	872		1,800						
121	York, Pa.	40,315	39,318		997							
122	Malden, Mass.	2,721		2,721			1,000				$1,000	
123	New Britain, Conn.	25,616	24,637		979		2,973	2,473			500	
124	Haverhill, Mass.	3,833		3,138	695		18				18	

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TABLE 7.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 66.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		Total.	Subventions for education.		Other subventions, and grants.		Total.	For expenses.		For outlays.	For principal of public trust funds.	
			By state.	By county.	By state.	By county.		Other than pensions.	Pensions.			
125	Salem, Mass.	$2,027		$1,705	$322		$10,567			$100	$10,467	
126	Lincoln, Nebr.	25,370	$17,439			$7,931						
127	Berkeley, Cal.	176,001	86,693	89,308								
128	Davenport, Iowa.	18,835	18,835				142				142	$947
129	Topeka, Kans.	12,545		12,545			510		$10	500		
130	McKeesport, Pa.	37,211	36,138		1,073		51	$51				
131	Flint, Mich.	53,019	52,186	833			33,880	1,515		32,365		
132	Tampa, Fla.	111,420		111,420								
133	San Diego, Cal.	114,525	65,522	46,262	2,741							267
134	El Paso, Tex.	48,785	45,782	3,003								
135	Wheeling, W. Va.	16,402	16,402									
136	Racine, Wis.	29,381	29,381				14,494	14,326	168			669
137	Kalamazoo, Mich.	73,239	69,516			3,723	103	103				
138	Superior, Wis.	22,623	22,623				354		100	254		1,042
139	Augusta, Ga.	116,402		116,402								1,973
140	Macon, Ga.	101,074		101,074			133		133			
141	Newton, Mass.	8,755		3,326	5,429		8,882	8,882				
142	Butte, Mont.	124,498	22,093	102,405								
143	Woonsocket, R. I.	10,165	10,165									1,509
144	Chester, Pa.	33,364	32,604		760							
145	Montgomery, Ala.	29,559	29,059			500	5	5				
146	Fitchburg, Mass.	1,856		1,856			1,300	1,300				
147	Dubuque, Iowa.	12,932	12,932				2,811	2,000	811			681
148	Galveston, Tex.	93,624	42,619	1,759	49,246							
149	Elmira, N. Y.	20,774	20,774				3,129		129		3,000	897
150	New Castle, Pa.	25,666	24,701		965							
151	West Hoboken, N. J.	156,599	156,599									521
152	Knoxville, Tenn.	69,318	9,856	59,462								
153	Hamilton, Ohio.	21,378	21,378				2		2			
154	Springfield, Mo.	20,753	16,822	3,931								
155	East Orange, N. J.	142,081	142,081				10,161		100	10,061		963
156	Quincy, Ill.	6,018	6,018				20	20				
157	Roanoke, Va.	22,148	18,599		3,549		313	313				
158	Lexington, Ky.	43,161	42,161	1,000								
159	Huntington, W. Va.	11,214	11,214									
160	Joliet, Ill.	5,111	5,111				70		70			
161	Auburn, N. Y.	17,710	17,710				115				115	922
162	Charlotte, N. C.	35,835		28,139		7,696	3	3				
163	Taunton, Mass.	3,699		2,399	1,300							
164	Everett, Mass.	3,396		2,096	1,300		6,000			6,000		
165	Portsmouth, Va.	20,601	20,601				128			128		
166	Pittsfield, Mass.	1,694	286	1,408								
167	Quincy, Mass.	2,467		2,467			50				50	
168	Cedar Rapids, Iowa.	35,996	14,468			21,528	1,635	1,135		500		316
169	Oshkosh, Wis.	27,337	27,337				134,881		10		134,871	401
170	Perth Amboy, N. J.	89,092	89,092									
171	Lansing, Mich.	44,351	44,351				1,000	1,000				
172	Pasadena, Cal.	127,254	69,280	57,974			15	15				
173	Amsterdam, N. Y.	12,577	12,577									
174	Jackson, Miss.	53,720	53,720				4,465			4,465		
175	Jamestown, N. Y.	18,498	18,498									
176	San Jose, Cal.	135,518	97,892	37,626								
177	Decatur, Ill.	4,792	4,792				30		30			825
178	Mount Vernon, N. Y.	18,934	18,934				6,369		369	6,000		6,327
179	Joplin, Mo.	20,749	15,911	4,838			50	50				
180	Williamsport, Pa.	29,985	28,429		1,556							
181	Niagara Falls, N. Y.	19,590	19,490		100		664	193	471			1,096
182	Muskogee, Okla.	24,123	6,844	17,279								
183	Lima, Ohio.	29,264	17,308			11,956						
184	Chelsea, Mass.						20,000			20,000		
185	Aurora, Ill.	4,684	4,684				35		35			509
186	New Rochelle, N. Y.	17,875	17,875				188		188			2,378
187	Austin, Tex.	38,631	36,549	882		1,200	1,449	528		921		
188	La Crosse, Wis.	23,587	23,587				26,462		325	26,137		895
189	Newport, Ky.	34,980	34,980									
190	Orange, N. J.	127,543	127,543									775
191	Lorain, Ohio.	14,009	14,009									
192	Council Bluffs, Iowa.	12,194	11,235			959	100		100			441
193	Lynchburg, Va.	19,021	16,627		2,394		253	253				373

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

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

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.							II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.
			Legislative branch.	Executive branch.			Judicial branch.	Elections.	General government buildings	Police department	Fire department	All other.	
				Chief executive.	Financial.	Law and other general executive.							
	Grand total	$17,270,578	$65,362	757	$906,948	$236,907	$2,283,562	$46,620	$109,299	$272,874	$148,201	$2,692,264	$412,964
	Group I	7,552,597	32,897	63	607,524	84,530	1,436,050	29,447	7,794	59,254	38,346	1,631,874	156,629
	Group II	4,212,970	9,590	.....	149,334	47,037	655,889	2,591	4,770	77,157	15,530	648,086	70,771
	Group III	2,836,155	6,899	128	77,740	53,204	129,203	2,018	20,418	59,121	43,449	239,878	107,411
	Group IV	1,364,407	6,168	270	28,547	34,791	36,549	6,615	26,324	44,580	31,846	107,188	39,336
	Group V	1,304,449	9,818	296	43,803	17,345	25,871	5,949	49,993	32,762	19,030	65,238	38,817
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
1	New York, N. Y.	$1,292,483	$18,115	$63	$36,095	$26,716	$222,525	$1,959	.....	$62	$10,506	$368,792	$76,012
2	Chicago, Ill.	1,910,732	3,250	.....	276,343	1,545	420,264	537	$2,839	37,726	5,499	640,901	3,905
3	Philadelphia, Pa.	1,658,623	.....	.....	164,530	45,300	284,017	.....	575	4,337	3,299	321,716	6,101
4	St. Louis, Mo.	495,700	8,718	.....	50,466	659	194,216	64	66	27	877	127,323	2,403
5	Boston, Mass.	762,881	38	.....	30,831	7,523	49,740	1,760	1,761	15,607	6,911	56,174	48,764
6	Cleveland, Ohio.	698,494	13	.....	22,308	30	86,222	77	502	542	5,331	53,442	1,294
7	Baltimore, Md.	213,328	.....	.....	103	2,757	.....	8,831	1,725	.....	2,939	6,110	13,510
8	Pittsburgh, Pa.	520,356	2,763	.....	26,848	.....	179,066	16,219	326	753	2,994	57,416	4,640
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich.	$741,125	$593	.....	$5,609	$123	$45,068	$1,419	$351	$14,491	$1,355	$42,366	$604
10	Buffalo, N. Y.	738,799	12	.....	6,458	2,548	14,733	7	115	1,007	2,031	32,558	27,837
11	San Francisco, Cal.	502,174	.....	.....	25,828	24,954	171,266	730	745	1,278	235	119,760	1,022
12	Milwaukee, Wis.	266,658	3,275	.....	4,207	3,240	27,986	.....	1,162	1,073	2,391	19,399	2,931
13	Cincinnati, Ohio.	398,892	.....	.....	20,104	273	71,394	.....	103	1,222	1,513	34,814	455
14	Newark, N. J.	313,092	1,130	.....	30,263	9,493	89,866	.....	859	2,355	4,766	50,607	2,209
15	Los Angeles, Cal.	322,180	.....	.....	22,892	3,181	62,749	333	989	669	376	150,947	4,921
16	New Orleans, La.	292,106	.....	.....	18,161	3,067	62,141	102	47	16,818	2,050	82,349	23,475
17	Washington, D. C.	340,831	.....	.....	8,214	134	73,623	.....	.....	36,681	.....	79,246	453
18	Minneapolis, Minn.	297,113	4,580	.....	7,598	19	37,063	.....	399	1,563	813	35,950	1,864
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
19	Jersey City, N. J.	$49,768	.....	.....	$8,037	.....	$16,374	.....	.....	$5,756	$1,024	$6,863	$1,007
20	Seattle, Wash.	134,485	$4,057	.....	50	$12,666	.....	$519	.....	6,136	356	21,670	197
21	Kansas City, Mo.	83,305	50	.....	955	.....	.....	.....	$3,007	1,030	2,343	23,640	491
22	Indianapolis, Ind.	47,412	16	.....	8,942	174	.....	.....	23	1,089	522	2,503	160
23	Providence, R. I.	146,777	.....	.....	6,627	705	15,649	403	38	12,337	7,764	20,109	4,084
24	Louisville, Ky.	77,734	.....	.....	5,179	92	4,619	.....	9	81	811	85	1,942
25	Rochester, N. Y.	51,763	.....	.....	3,853	1,307	7,584	.....	.....	2,761	1,431	14	2,024
26	Denver, Colo.	173,600	.....	.....	5,387	3,516	45,256	.....	677	769	2,238	58,441	8,933
27	Portland, Oreg.	48,222	408	.....	29	1,962	.....	864	417	240	50	2,456	91
28	St. Paul, Minn.	110,635	.....	.....	.....	1,930	2,202	.....	.....	.....	2,184	156	836
29	Columbus, Ohio.	233,364	187	.....	22	652	5,210	173	136	1,476	4,467	516	273
30	Toledo, Ohio.	47,482	1,549	.....	.....	35	4,798	13	.....	1,253	2,963	2,943	8
31	Atlanta, Ga.	118,743	54	.....	47	26	.....	.....	.....	686	1,161	1,278	779
32	Oakland, Cal.	30,674	61	.....	697	82	236	.....	90	70	61	.....	2,576
33	Worcester, Mass.	212,064	54	.....	1,218	8,559	.....	18	1,550	4,661	1,448	2,107	9,310
34	Birmingham, Ala.	100,174	15	.....	4,016	.....	.....	.....	8,062	.....	.....	20,338	5,856
35	Syracuse, N. Y.	37,820	.....	.....	9,095	25	5,854	.....	.....	2,956	2,079	251	1,500
36	New Haven, Conn.	60,655	.....	.....	224	9,090	3,896	.....	.....	46	224	326	491
37	Memphis, Tenn.	59,980	.....	.....	1,869	494	.....	.....	.....	.....	.....	16,892	3,340
38	Scranton, Pa.	5,883	.....	.....	.....	1,480	.....	.....	.....	.....	25	663	29
39	Richmond, Va.	12,905	.....	.....	12	47	71	.....	18	712	1,940	281	.....
40	Paterson, N. J.	35,100	.....	.....	951	.....	6,338	10	.....	626	418	.....	53
41	Omaha, Nebr.	47,536	106	.....	360	1,543	.....	10	.....	3,016	907	13,584	699
42	Fall River, Mass.	46,188	.....	.....	1,219	2,654	.....	.....	7	1,251	207	1,209	6,216
43	Dayton, Ohio.	46,167	.....	.....	.....	.....	3,009	.....	.....	625	2,031	4,358	1,137
44	Grand Rapids, Mich.	85,972	197	.....	5,531	232	5,162	.....	33	5,951	1,218	3,417	34,588
45	Spokane, Wash.	132,071	63	.....	.....	810	.....	.....	346	280	1,464	11,187	1,458
46	Nashville, Tenn.	29,836	.....	.....	2,683	.....	.....	.....	.....	.....	.....	4,730	117
47	Lowell, Mass.	47,615	.....	.....	1,082	859	.....	.....	2,400	59	130	591	707
48	Cambridge, Mass.	336,312	.....	.....	5,119	2,323	.....	1	2,108	772	2	1,520	10,821
49	Bridgeport, Conn.	35,723	.....	.....	230	2	.....	.....	.....	.....	45	5,528	1,281
50	New Bedford, Mass.	56,796	.....	.....	3,531	1,729	.....	.....	21	.....	1,096	733	2,543
51	San Antonio, Tex.	32,950	.....	.....	.....	97	.....	.....	.....	.....	295	11,161	3,209
52	Hartford, Conn.	51,284	.....	.....	.....	110	2,388	.....	1,476	2,914	1,270	181	548
53	Albany, N. Y.	9,155	72	128	775	3	527	5	.....	1,568	1,215	87	107

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911.

assigned to each, see page 20. For a test discussion of this table, see page 70.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.			V.—HIGHWAYS.			VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.			VII.—EDUCATION.		VIII.—RECREATION.			IX.—MISCELLANEOUS.	X.—GENERAL.	City number.
Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Roadways and other street, road, and alley structures.	General care of highways including street lighting.	Repair and construction for compensation.	Charities.	General hospitals and insane in hospitals.	Penal institutions and reformatories.	Schools.	Libraries.	Educational recreation.	General recreation, parks, and trees.	Quasi-productive park enterprises.			
$280,344	$764,509	$92,289	$668,357	$162,630	$2,418,233	$633,454	$769,073	$1,390,588	$850,959	$353,560	$53,196	$505,830	$328,651	$335	$822,812	
44,595	349,058	69,853	229,263	21,615	620,369	241,286	346,568	559,155	148,936	126,432	44,901	210,025	160,439	.....	295,694	
52,724	47,554	12,252	146,414	41,580	889,613	128,779	131,898	442,598	133,157	53,695	573	130,546	119,147	.....	201,685	
29,183	236,447	4,939	130,607	63,591	582,354	109,770	114,751	235,276	248,357	102,999	6,098	82,817	43,199	161	106,142	
81,796	95,179	3,919	80,310	23,450	208,851	97,794	2,902	66,962	143,098	31,477	246	36,228	1,521	174	128,286	
72,041	36,271	1,326	81,763	12,394	117,046	55,825	172,954	86,597	177,411	38,957	1,378	46,214	4,345	.....	91,005	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.																
$1,539	$62,101	.....	$11,760	$48	.....	$129,850	.....	$217,140	$6,936	.....	$483	$89,666	.....	.....	$12,115	1
9,709	.....	$45,894	23,982	14,672	$63,980	2,968	$4,081	95,825	25,747	$15,714	1,612	44,675	$160,439	.....	8,635	2
486	5,910	.....	16,735	.....	327,314	18,753	250,897	32,631	514	2,463	42,480	2,749	.....	.....	127,816	3
399	3,400	489	16,289	.....	.....	439	16,142	37,306	14,726	8,379	221	8,904	.....	.....	4,187	4
18,189	66,238	105	50,993	1,200	8,016	74,971	44,544	40,387	58,803	5,926	.....	32,766	.....	.....	141,434	5
14,273	208,449	8,452	10,875	5,695	179,875	6,617	13,521	34,241	22,751	7,249	.....	16,196	.....	.....	539	6
.....	2,960	14,913	92,421	.....	5,218	758	17,383	12,756	19,459	.....	105	11,003	.....	.....	377	7
.....	.....	.....	6,208	.....	35,966	6,930	.....	88,869	.....	86,701	.....	4,066	.....	.....	591	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.																
$1,944	$1,744	$714	$90,676	$76	$43,026	$93,319	$313	$199,883	$15,693	$3,099	$389	$36,205	$9,708	.....	$132,352	9
1,297	38,181	.....	40,564	10,545	496,102	17,447	3,399	29,521	3,026	4,481	.....	4,208	.....	.....	2,722	10
17,500	.....	.....	580	.....	78,846	661	.....	3,819	971	3,097	.....	1,492	41,145	.....	8,245	11
4,156	2,647	.....	1,560	339	8,513	829	89,544	53,358	14,088	3,815	184	8,808	.....	.....	13,153	12
189	1,245	7,388	6,775	603	132,153	1,494	4,661	30,912	76,256	4,930	.....	2,408	.....	.....	.....	13
15,280	1	.....	3,115	29,225	9,248	495	28,505	4,737	6,043	13,375	.....	11,430	.....	.....	.....	14
2,179	3,159	.....	414	.....	20,828	4,653	2,112	29,859	2,377	5,830	.....	3,681	.....	.....	31	15
9,571	171	1,931	158	.....	5,039	2,104	.....	890	1,190	2,685	.....	10,812	.....	.....	44,295	16
166	406	2,169	112	539	61,231	6,461	38	61,137	645	5,148	.....	3,492	.....	.....	886	17
442	.....	.....	2,460	253	34,577	1,316	3,326	28,482	12,868	7,235	.....	48,010	68,294	.....	1	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.																
$2,778	.....	.....	.....	$263	$5	.....	.....	.....	$3,435	$985	.....	$3,141	.....	.....	$100	19
.....	$2,207	.....	$6,121	.....	34,654	.....	$1,211	$18,623	11,102	3,972	.....	9,951	$963	.....	.....	20
.....	370	$380	4,263	.....	15,309	.....	619	7,248	11,945	2,440	.....	9,210	.....	.....	.....	21
102	1,230	500	4,139	1,974	5,759	.....	1,021	.....	11,167	2,569	.....	5,522	.....	.....	.....	22
4,187	991	.....	265	13,726	856	$35,795	.....	.....	16,078	.....	$179	2,199	4,767	.....	18	23
293	150	.....	77	9	738	1,328	1,434	1,326	16,374	25,540	.....	3,292	.....	.....	14,355	24
10,849	1,931	.....	1,117	1,540	.....	1,076	.....	.....	7,574	.....	.....	1,450	7,202	.....	.....	25
.....	47	.....	9,612	.....	14,787	789	7,225	2,331	3,137	3,219	10	6,536	.....	$39	601	26
22	1,530	.....	34,621	312	.....	.....	.....	.....	4,452	.....	18	750	.....	.....	.....	27
63	4,768	.....	690	1,137	5,716	2,209	15,976	14,346	3,876	28,299	.....	5,053	21,072	122	.....	28
2,232	56,417	.....	1,608	.....	110,618	.....	.....	37,277	11,764	175	.....	159	.....	.....	.....	29
.....	285	.....	1,757	3,507	2,760	.....	.....	10,853	9,913	2,548	.....	2,044	248	.....	.....	30
12	2,574	.....	.....	185	18,068	36	2,559	76,698	1,226	2,274	5,843	4,665	.....	.....	572	31
.....	16,800	.....	435	252	153	.....	.....	6,225	1,230	1,546	.....	160	.....	.....	.....	32
2,344	23,457	2	14,269	88	43,772	7,809	53,259	.....	8,055	1,814	.....	1,220	.....	.....	25,050	33
.....	.....	864	1,136	7,857	7,398	.....	.....	41,177	1,797	1,487	.....	157	.....	.....	14	34
168	701	.....	6,017	10	.....	1,917	1,702	.....	2,924	1,117	.....	1,344	.....	.....	160	35
.....	.....	.....	1,289	4,259	3,939	6,816	.....	.....	22,711	2,694	.....	4,650	.....	.....	.....	36
.....	.....	.....	7,358	4,852	9,274	.....	10,486	.....	1,170	1,168	.....	3,077	.....	.....	.....	37
.....	.....	.....	112	.....	.....	.....	.....	.....	2,561	753	.....	260	.....	.....	.....	38
.....	325	.....	324	.....	.....	1,670	.....	.....	4,318	.....	.....	2,873	.....	.....	314	39
735	.....	.....	25	.....	6,882	6,242	.....	.....	10,718	2,063	.....	39	.....	.....	.....	40
1,800	46	.....	3,423	.....	10,033	.....	.....	2,000	6,630	2,059	.....	1,270	.....	.....	.....	41
30	137	.....	1,367	3,835	.....	4,617	6,656	.....	7,061	666	.....	378	.....	.....	8,618	42
.....	11,383	.....	.....	4,604	3,638	.....	.....	8,669	4,189	728	.....	796	.....	.....	1,000	43
178	13,130	.....	1,651	354	5,274	151	31	.....	5,342	1,270	18	1,671	.....	.....	573	44
2,253	72,353	4	17,061	239	7,818	.....	117	3	9,403	1,947	.....	450	3,525	.....	1,290	45
.....	15	.....	204	.....	692	.....	6,352	8,500	4,144	575	.....	1,524	.....	.....	.....	46
608	5,445	.....	48	20	.....	6,144	.....	.....	7,140	537	.....	1,136	.....	.....	20,709	47
445	15,846	.....	455	270	258,553	7,346	486	.....	10,540	843	.....	3,391	.....	.....	15,471	48
.....	.....	.....	6,512	.....	3,000	7,262	.....	.....	4,194	7,365	.....	309	.....	.....	.....	49
.....	.....	.....	194	11,730	.....	11,646	.....	.....	4,531	1,095	.....	728	.....	.....	17,219	50
.....	.....	.....	2,689	2,400	9,459	.....	.....	.....	2,278	1,251	.....	111	.....	.....	.....	51
89	2,259	.....	1,760	168	3,159	6,917	5,398	.....	14,555	.....	30	2,571	5,385	.....	78	52
.....	.....	3,189	8	.....	40	.....	221	.....	743	.....	.....	430	37	.....	.....	53

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

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.						II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.
			Legislative branch.	Executive branch.		Judicial branch.	Elections.	General government buildings.	Police department.	Fire department.	All other.	
				Chief executive.	Financial.	Law and other general executive.						
54	Trenton, N. J.	$27,628	$1,384		$2,281	$485	$2,517	$1,173	$95	$145	$3,741	$704
55	Reading, Pa.	7,502				277				10	77	32
56	Dallas, Tex.	23,823		$20	327			10	125	1,114	2,221	2,727
57	Salt Lake City, Utah	23,165	66		157	1,964	4,469	2,109			4,194	1,309
58	Camden, N. J.	13,032	150		1,241	765	6,120			275		
59	Springfield, Mass.	88,721			725	1,175			593	2,739	696	3,946
60	Lynn, Mass.	81,552			304	1,246		4,080	2,001	77	1,433	6,207
61	Lawrence, Mass.	37,934			34	949		740	550	469	1,695	1,859
62	Tacoma, Wash.	13,612	89	87		1,163		90		907	1,121	98
63	Des Moines, Iowa	14,783	14			3,995				216	804	
64	Wilmington, Del.	18,600				1,656		194	53		219	934
65	Kansas City, Kans.	13,706	3						325	197		
66	Yonkers, N. Y.	10,815	239				312	95	118		939	
67	Youngstown, Ohio	39,167						18				
68	Houston, Tex.	50,558		41		2,351		13	346	510	6,890	156
									2,889	340	9,921	75
69	Norfolk, Va.	14,316				2,126	2,334		395	397	3,128	1,069
70	Duluth, Minn.	21,441	1,732		503	2,685	47	320	1,595	730	8,664	1,763
71	Fort Worth, Tex.	31,215				32		121	7	874	5,315	500
72	Somerville, Mass.	159,471	12		4,207	1,088		244	1,529	475	787	5,241
73	St. Joseph, Mo.	12,564	8		159	74		312		116	4,097	
74	Utica, N. Y.	17,335			1,047	8		21	1,761	368	57	
75	Troy, N. Y.	12,600			191	162	391		797	3,075		74
76	Elizabeth, N. J.	22,855			2,820		4,337			395	3,598	1,279
77	Schenectady, N. Y.	9,582	80		1,077	75	2,169	11	3,210	19	54	75
78	Waterbury, Conn.	12,601			432		227		133	25	1,088	
79	Akron, Ohio	6,146								177		133
80	Oklahoma City, Okla.	64,314			3,520			13,003	112	310	11,955	1,700
81	Manchester, N. H.	9,141				663	1,028	104		246	71	202
82	Hoboken, N. J.	8,077	436				3,732		1,005	302		
83	Evansville, Ind.	12,299							84	4,613		
84	Wilkes-Barre, Pa.	4,020				8		18		630	56	16
85	Erie, Pa.	13,515	7			1,245	1,212		6		2,986	297
86	Peoria, Ill.	50,481	10					1,282	1,361	645	69	7,265
87	Fort Wayne, Ind.	9,625			498	3				93	601	902
88	Harrisburg, Pa.	1,803			183	16					368	2
89	Savannah, Ga.	16,465	3		63	438				3,603	450	2,714
90	Jacksonville, Fla.	23,866								1,373		8,034
91	East St. Louis, Ill.	6,763						12	10	39	344	4,997
92	Terre Haute, Ind.	9,374			349				5	1,003	418	449
93	Holyoke, Mass.	22,855	173		168				1,692	296	1,159	500
94	Portland, Me.	45,385	1,799		1,410					6,601	77	2,109
95	South Bend, Ind.	2,427			94	1,235				356	10	291
96	Charleston, S. C.	16,658							5	336	53	35
97	Brockton, Mass.	117,532		95	804	2,421				153	920	480
98	Passaic, N. J.	11,598					3,070		26	446	36	
99	Bayonne, N. J.	5,589			207		1,696	2,520	5	30	7	
100	Johnstown, Pa.	13,610	1							2,455	623	
101	Wichita, Kans.	14,906		4		123		996			2,640	258
102	Covington, Ky.	5,397							1		255	383
103	Allentown, Pa.	3,186								233		24
104	Pawtucket, R. I.	26,731			2,049	3,807	2,147		10	4,999	3,117	
105	Springfield, Ill.	8,958	12						845			1,508
106	Altoona, Pa.	8,751			303	2,549				697		257
107	Mobile, Ala.	18,813		23					40		2	895
108	Canton, Ohio	4,370								203	349	
109	Saginaw, Mich.	23,169			3,364	7	691	1,300		3,284	945	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$11,984	$105				$1,537		$10	$598	$62	$15
111	Sioux City, Iowa	5,215	1			$15			10		343	499
112	Atlantic City, N. J.	20,730			$999	368	3,969		127	22	262	330
113	Rockford, Ill.	11,564				319					12	1,418
114	Lancaster, Pa.	2,727	111						1,143		75	
115	Springfield, Ohio	26,062		$5					1,725		250	234
116	Little Rock, Ark.	15,934			2,634			$11	840			1,629
117	Sacramento, Cal.	39,407	9		36			530		90	155	243
118	Pueblo, Colo.	8,548				392	4		293	87		2,007
119	Chattanooga, Tenn.	32,919			103				7,497		43	10
120	Bay City, Mich.	3,418									847	70
121	York, Pa.	2,812			295					4		
122	Malden, Mass.	47,870			2,784	505					265	259
123	New Britain, Conn.	28,672			291	38			13,633	55		2,822
124	Haverhill, Mass.	39,993		27	2,484	800		48	1,194	100	182	265

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 70.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.			V.—HIGHWAYS.			VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.			VII.—EDUCATION.		VIII.—RECREATION.			IX.—MISCELLANEOUS.	X.—GENERAL.	City number.
Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Roadways and other street, road, and alley structures.	General care of highways including street lighting.	Repair and construction for compensation.	Charities	General hospitals and insane in hospitals.	Penal institutions and reformatories.	Schools.	Libraries.	Educational recreation.	General recreation, parks, and trees.	Quasi productive park enterprises.			
	$329			$604	$3,652	$117			$8,701	$1,136		$509			55	54
$2,401		$452	$1,597		839				1,063	136		618				55
7	1,169			5,463		16	$225	$3,820	3,679	895		2,005				56
354	240		281	968	1,524			1,075	1,849	1,168		1,438				57
	1,017			40					2,376	802					246	58
6,699	3,908		17,297	3,022	2,219	13,297			14,501		$246	2,516			15,142	59
660	14,027		2,030	606		11,702			998	788		1,160			34,227	60
1,921	4,383		269			13,364			3,569	193		892			7,012	61
158			642		2,814			193	5,010	780		460				62
26	5		2,304	33	16				2,837	1,028		3,471			39	63
			402		10,485				2,768			1,887				64
			332		10,465				1,723	539		122				65
		2,829	46		116	431			1,879	1,899					1,912	66
43	40		90	755	29,490				527			271			25	67
	17,472		2,879	4,250	7,043				1,134	1,255		895				68
444	923		195	143	1,464	986				392					330	69
	1,403								1,366	392		341				70
2,732	1,800			524			242	12,663	897	535		479			4,494	71
572	9,695		1,010	58	104,049	8,397			1,295	1,396		1,759			17,657	72
	170		2,224						2,490	1,474		1,373			37	73
200			135	268	6,398	213	684		4,557	881		737				74
88	212	317	1,846	129	434	3,645	227		806			206				75
70	25		5,784	63	313	935			1,036	1,612					538	76
	65		17		1,006	340			1,252				$182			77
			40			3,303	1,298		4,612	1,443						78
36			35	976					4,501	274		14				79
	17,688		2,126	2,496	1,437			6,500	1,044	636		1,787				80
45	124		354	101	3,516				2,212	437		38				81
			296		608				982	272					444	82
		99	1,086						6,377			40				83
65			1,018						1,451			758				84
3,213			2,225		415				1,369	540						85
1			535		163			15,773	4,907	793		554	682		16,000	86
14		1			275				6,817	377		28				87
			68						921			245				88
3,379	3,039		882						40	1,301						89
		215	2,747			3,250		6,375	83	1,620						90
									1,116	244						91
									5,416	874		770				92
			2,122	50	1,885	9,902			1,244			155		$4	2,878	93
37			577	99	9,669	15,584	226		938	405		133			5,584	94
									301	56						95
588	89				3,301	279		10,500				1,472				96
54,214	13,037		4,579	462		11,201			5,673	535		1,971			20,207	97
1,025	14		175	487	2,867	15			2,659	631						98
			108		343				33	592		56				99
	3,192		125	800	930				5,095							100
195	232	6	5,857						1,257	193		2,160				101
	186		612						1,128	1,372		1,460				102
			1,895						970							103
361	300		6,370		495	610			834	471		503	657		1	104
									2,042	563		2,298		170	1,458	105
1,999			334						2,612							106
	325		4,736			64		10,063	110			417				107
249			174						2,961	381		53				108
	70		1,856	1,053	620	143			7,080	146		177				109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

			$916		$124	$483	$4,895		$1,339	$515		$1,065			$253	110
$426	$110		225		260				665	1,836						111
	800	$170	14	$1,624	17,702		290		2,179	836					38	112
5			129		1,946				5,860	1,034		826				113
			396						1,002							114
			248				19,507		3,102	251		760				115
			531				3,214	$5,444	1,003	198					47	116
12	103		30,035						6,670	553	$92	841				117
									1,346	407		2,953				118
						95	17,465	3,125	802	489	1,286	160				119
13			73	4					1,895	295						120
			977						1,453	83						121
9	4,297		775	50	12,517	7,611			1,979	546		16			8,967	122
167			716			3,457	414		6,632			307			140	123
178	23		136	294	947	4,738	7,972		1,576	690		180			17,443	124

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

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.							II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.
			Legislative branch.	Executive branch.			Judicial branch.	Elections.	General government buildings.	Police department.	Fire department	All other.	
				Chief executive.	Financial.	Law and other general executive.							
125	Salem, Mass.	$37,262			$28	$760		$92	$60	$269	$313	$178	$2,256
126	Lincoln, Nebr.	12,928	$23			27		294	7	471	170	228	179
127	Berkeley, Cal.	13,541	8		61	52	$402		325	44	85	5,299	38
128	Davenport, Iowa.	20,554			57			4,000	373	303	232	2,803	
129	Topeka, Kans.	18,599							795			3,581	2,856
130	McKeesport, Pa.	11,408									155	7	
131	Flint, Mich.	29,053			4,178	10	1,500	207		527	403		
132	Tampa, Fla.	28,253	12							280		1,655	
133	San Diego, Cal.	25,586			2				17	66	94	10,995	55
134	El Paso, Tex.	22,621				96						2,908	443
135	Wheeling, W. Va.	10,504			3,222	275				305	25		37
136	Racine, Wis.	12,506	14		200	3				241	706	3,000	169
137	Kalamazoo, Mich.	11,856	65		3,541		905		60		401	378	379
138	Superior, Wis.	13,165	6						1,095	341	369	892	
139	Augusta, Ga.	41,172	15			355				605	2,691	2	1,415
140	Macon, Ga.	28,077							75	5,886			
141	Newton, Mass.	45,281			2,255	329			44	1,928	136	121	1,476
142	Butte, Mont.	10,744			26	20				410		39	1,103
143	Woonsocket, R. I.	21,102			318	1,683	2,061		6,722	878	2,376		
144	Chester, Pa.	4,861				457			10				
145	Montgomery, Ala.	22,558	7	$48					5,610		68	352	4,502
146	Fitchburg, Mass.	69,941			531	518			1,002	615	278	207	1,054
147	Dubuque, Iowa.	2,013	3		39	2		18		159	132	700	
148	Galveston, Tex.	61,260								12,995	115	124	
149	Elmira, N. Y.	4,209					433			91	402	10	
150	New Castle, Pa.	10,770				192			2,801			11	
151	West Hoboken, N. J.	1,993									12		543
152	Knoxville, Tenn.	20,096			94						141	21	1,650
153	Hamilton, Ohio.	2,884	2			300				145	98		118
154	Springfield, Mo.	8,806	3,062								840	15	45
155	East Orange, N. J.	20,624	113		3,084		4,028		26		101		225
156	Quincy, Ill.	9,347			6,959			50	5		202		
157	Roanoke, Va.	10,179								465		27	
158	Lexington, Ky.	1,661											74
159	Huntington, W. Va.	4,842							415	1	2		2
160	Joliet, Ill.	3,894			189			1	5	240	18	381	
161	Auburn, N. Y.	4,147			175				27	56	9	5	60
162	Charlotte, N. C.	10,253			33	1,092				143	325	3,220	279
163	Taunton, Mass.	39,300			363	457			240	935	128	903	262
164	Everett, Mass.	15,862	451		1,657	735				30	31	347	665
165	Portsmouth, Va.	3,872			498	204					446		
166	Pittsfield, Mass.	14,493			149	531					445	52	411
167	Quincy, Mass.	16,075	436		28					43		242	255
168	Cedar Rapids, Iowa.	15,005	80		1,294	2	922	48	128	271	602	2,330	149
169	Oshkosh, Wis.	5,371	20			310	209		6	595	47	5	
170	Perth Amboy, N. J.	4,018			324	34	1,420				357	774	
171	Lansing, Mich.	4,905	1			31			556	596	499	16	
172	Pasadena, Cal.	13,999		213		3,567		40		143	177	3,164	2,415
173	Amsterdam, N. Y.	3,673					605			181	174		
174	Jackson, Mich.	17,152					1,435					463	
175	Jamestown, N. Y.	7,995	60		1,017		305		561	555	39		19
176	San Jose, Cal.	8,230			35				24	43	35	1,310	
177	Decatur, Ill.	5,451				261						1,646	11
178	Mount Vernon, N. Y.	15,934	4,997		1,878	620	305			78	662	591	92
179	Joplin, Mo.	7,991				963						169	
180	Williamsport, Pa.	7,533				18							
181	Niagara Falls, N. Y.	8,724				17	2,504			5	60		
182	Muskogee, Okla.	6,787										212	
183	Lima, Ohio.	3,927							2,446		580		
184	Chelsea, Mass.	16,096			1,045	426				409	26	290	1,926
185	Aurora, Ill.	7,023						300	25	147	72	1,801	
186	New Rochelle, N. Y.	15,233	217			178				355	174	235	54
187	Austin, Tex.	8,903		3	4	309		310			40	1,650	
188	La Crosse, Wis.	2,862							16		110		
189	Newport, Ky.	2,664				74						186	2
190	Orange, N. J.	9,863			893		3,078				31		1,149
191	Lorain, Ohio.	3,368								52	575		25
192	Council Bluffs, Iowa.	6,009							43		85	1,414	
193	Lynchburg, Va.	10,676					49				130	2	

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 70.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.			V.—HIGHWAYS.			VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.			VII.—EDUCATION.		VIII.—RECREATION.			IX.—MISCELLANEOUS.	X.—GENERAL.	City number.
Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Roadways and other street, road, and alley structures.	General care of highways, including street lighting.	Repair and construction for compensation.	Charities.	General hospitals and insane in hospitals.	Penal institutions and reformatories.	Schools.	Libraries.	Educational recreation.	General recreation, parks, and trees.	Quasi productive park enterprises.			
$4,683	$2,722	.....	$106	$48	.....	$3,702	$1,243	.....	$1,222	$440	.....	$1,296	.....	.....	$17,842	125
116	.....	$3	485	.....	$3,459	1	.....	.....	5,988	1,416	.....	.....	.....	.....	61	126
.....	.....	.....	1,178	.....	1,418	.....	.....	.....	3,683	951	.....	.....	.....	.....	.....	127
4,907	3	70	1,606	.....	.....	.....	.....	.....	4,849	391	.....	940	.....	.....	.....	128
3	3,187	15	2,058	54	.....	.....	.....	.....	4,527	158	.....	1,223	.....	.....	112	129
.....	2,892	.....	.....	.....	.....	215	.....	.....	7,970	146	.....	.....	.....	.....	23	130
.....	.....	.....	30	.....	.....	219	18,367	.....	2,834	157	.....	621	.....	.....	.....	131
.....	550	.....	505	146	.....	.....	13,767	$11,250	82	.....	.....	.....	.....	.....	.....	132
100	.....	.....	.....	.....	8,443	.....	.....	.....	4,413	848	.....	553	.....	.....	.....	133
.....	12,632	.....	1,754	.....	.....	1,418	.....	.....	1,747	723	.....	900	.....	.....	.....	134
.....	.....	.....	.....	.....	163	.....	.....	4,293	2,027	117	.....	.....	.....	.....	40	135
.....	291	.....	74	1	412	.....	.....	.....	3,094	3,791	.....	502	.....	.....	.....	136
141	177	.....	732	.....	1,083	.....	.....	.....	3,413	541	.....	4	.....	.....	36	137
.....	4	.....	333	.....	9,235	.....	.....	.....	590	294	.....	6	.....	.....	.....	138
.....	202	.....	.....	1,032	.....	.....	19,186	9,750	5,762	.....	.....	97	.....	.....	.....	139
.....	651	.....	1,586	.....	.....	10	.....	15,874	2,948	.....	.....	1,047	.....	.....	.....	140
7,684	.....	.....	1,257	100	.....	5,904	.....	.....	2,765	2,568	.....	15,937	.....	.....	2,877	141
.....	.....	.....	319	4,088	663	.....	1,417	.....	1,020	1,601	.....	.....	.....	.....	38	142
56	.....	.....	941	23	2,485	580	.....	.....	2,432	122	.....	425	.....	.....	.....	143
.....	.....	.....	.....	.....	378	.....	.....	.....	3,907	.....	.....	.....	.....	.....	109	144
.....	67	.....	479	.....	.....	.....	.....	9,785	777	476	.....	14	.....	.....	403	145
208	.....	.....	4,530	96	38,274	2,659	13,513	.....	856	283	.....	243	.....	.....	4,984	146
208	.....	80	9	241	.....	.....	.....	.....	174	248	.....	.....	.....	.....	.....	147
24,008	3,186	.....	4,868	.....	.....	.....	15,964	.....	.....	.....	.....	.....	.....	.....	.....	148
4	15	.....	428	50	38	.....	.....	361	1,309	.....	.....	1,068	.....	.....	.....	149
.....	30	221	38	.....	59	435	1,350	.....	3,633	.....	.....	.....	.....	.....	2,000	150
.....	.....	.....	.....	.....	544	.....	.....	.....	675	219	.....	.....	.....	.....	.....	151
1,112	.....	103	77	377	.....	.....	14,199	.....	2,322	.....	.....	.....	.....	.....	.....	152
.....	.....	.....	68	.....	.....	.....	.....	.....	2,017	136	.....	.....	.....	.....	.....	153
.....	.....	.....	1,100	.....	2,500	.....	.....	.....	1,107	137	.....	.....	.....	.....	.....	154
402	.....	.....	2,493	1,492	.....	.....	.....	.....	7,115	1,542	.....	1	.....	.....	.....	155
.....	.....	.....	.....	.....	110	.....	.....	932	655	249	.....	185	.....	.....	.....	156
.....	8	.....	121	.....	57	408	.....	7,522	1,441	.....	.....	130	.....	.....	.....	157
5	.....	.....	9	.....	.....	49	.....	18	998	346	.....	162	.....	.....	.....	158
125	.....	.....	6	.....	.....	6	.....	3,869	.....	416	.....	.....	.....	.....	.....	159
.....	.....	.....	216	.....	.....	.....	.....	.....	2,194	650	.....	.....	.....	.....	.....	160
49	.....	.....	690	5	940	31	.....	.....	1,999	.....	.....	.....	.....	.....	101	161
2,525	1,421	.....	.....	.....	348	.....	.....	.....	354	467	.....	46	.....	.....	.....	162
12,673	.....	.....	937	373	.....	7,004	.....	.....	5,050	325	.....	370	.....	.....	9,220	163
.....	45	.....	1,178	.....	366	2,813	.....	.....	522	395	.....	199	.....	.....	6,428	164
1,018	.....	.....	.....	.....	1,143	.....	.....	.....	563	.....	.....	.....	.....	.....	.....	165
.....	.....	.....	949	.....	.....	4,099	.....	.....	2,587	.....	.....	.....	.....	.....	5,270	166
4,832	1,798	.....	1,022	.....	.....	1,240	741	.....	271	272	.....	115	.....	.....	4,780	167
456	11	.....	2,243	.....	466	.....	.....	.....	2,174	1,627	.....	1,320	.....	.....	792	168
5	3	.....	357	37	59	1,922	.....	.....	1,054	707	.....	5	.....	.....	.....	169
.....	.....	.....	.....	389	.....	.....	.....	.....	447	273	.....	.....	.....	.....	.....	170
15	33	.....	484	41	.....	143	.....	.....	1,517	731	.....	3	.....	.....	239	171
.....	.....	.....	33	37	1,199	.....	.....	.....	1,969	1,004	.....	38	.....	.....	.....	172
330	35	.....	264	.....	796	408	.....	.....	680	.....	.....	.....	.....	.....	.....	173
.....	24	.....	42	.....	.....	90	12,227	.....	2,384	487	.....	.....	.....	.....	.....	174
22	.....	.....	469	.....	1,804	582	6	.....	2,545	.....	.....	11	.....	.....	.....	175
1,220	267	.....	750	.....	.....	.....	.....	.....	1,525	360	.....	2,661	.....	.....	.....	176
131	.....	.....	.....	.....	1,662	.....	.....	.....	891	849	.....	.....	.....	.....	.....	177
.....	.....	664	131	304	2,737	177	.....	.....	1,271	1,127	.....	.....	.....	.....	.....	178
.....	.....	.....	413	.....	.....	.....	.....	5,850	375	221	.....	.....	.....	.....	.....	179
228	276	.....	1,190	.....	.....	372	2,144	.....	3,105	.....	.....	.....	.....	.....	200	180
.....	.....	.....	3,303	.....	.....	228	.....	.....	2,360	247	.....	.....	.....	.....	.....	181
.....	.....	.....	100	60	.....	.....	3,087	1,471	906	39	.....	.....	.....	.....	912	182
.....	.....	.....	25	.....	.....	.....	.....	162	388	149	.....	87	.....	.....	90	183
.....	1	.....	1,214	.....	110	2,266	.....	.....	284	376	.....	184	.....	.....	7,539	184
1,111	.....	.....	112	64	197	.....	.....	.....	1,956	1,233	.....	5	.....	.....	.....	185
208	1	.....	445	4	.....	151	.....	.....	1,653	703	.....	6,490	$4,345	.....	.....	186
.....	.....	.....	494	.....	.....	.....	1,067	2,806	2,220	.....	.....	.....	.....	.....	.....	187
38	.....	.....	48	300	89	.....	.....	.....	1,681	.....	.....	580	.....	.....	.....	188
.....	.....	.....	94	671	.....	.....	.....	.....	1,490	147	.....	.....	.....	.....	.....	189
1,991	.....	.....	280	.....	.....	2,249	.....	.....	182	.....	.....	.....	.....	.....	10	190
.....	346	.....	698	384	.....	.....	.....	.....	1,061	150	.....	66	.....	.....	11	191
607	.....	.....	1,079	5	.....	.....	.....	.....	835	369	.....	1,572	.....	.....	.....	192
.....	.....	.....	115	.....	2,313	.....	919	4,085	3,063	.....	.....	.....	.....	.....	.....	193

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 73.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.					
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.	All other.
	Grand total	$11,029,567	$10,134,914	$894,653	$5,662,807	$2,499,390	$3,163,417	$23,536,087	$5,420,760	$215,004	$15,305,461	$1,650,034	$944,828
	Group I	6,681,521	5,873,996	807,525	4,072,779	2,385,452	1,687,327	16,092,426	2,829,780	35,113	11,344,785	1,053,586	829,162
	Group II	1,349,646	1,334,787	14,859	1,418,346	53,333	1,365,013	2,298,485	887,783	19,730	1,207,330	140,274	43,368
	Group III	1,851,147	1,809,493	41,654	109,560	52,467	57,093	2,880,854	896,661	41,440	1,691,681	223,753	27,319
	Group IV	593,769	584,054	9,715	26,950	825	26,125	1,249,880	509,298	59,185	546,249	123,711	11,437
	Group V	553,484	532,584	20,900	35,172	7,313	27,859	1,014,442	297,238	59,536	515,416	108,710	33,542
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
1	New York, N. Y	$1,526,400	$1,138,993	$387,407	$193,735	.....	$193,735	$9,551,873	$656,100	$11,221	$8,005,054	$79,925	$769,573
2	Chicago, Ill	3,259,432	2,922,518	336,914	593,393	$497,205	96,188	736,540	610,311	8,694	8,235	109,300	.....
3	Philadelphia, Pa	626,924	619,411	7,513	3,008,024	1,742,496	1,325,528	1,310,771	362,993	12,903	511,777	423,098	.....
4	St. Louis, Mo	437,647	437,647	.....	115,551	106,582	8,969	429,169	401,866	2,092	.....	25,211	.....
5	Boston, Mass	108,837	85,087	23,750	16,059	6,646	9,413	1,938,557	108,125	.....	1,461,464	335,465	33,503
6	Cleveland, Ohio	6,016	5,655	361	30,550	.....	30,550	506,987	373,683	.....	101,178	32,126	.....
7	Baltimore, Md	539,258	516,329	22,929	40,391	32,523	7,868	896,503	84,543	203	764,318	47,439	.....
8	Pittsburgh, Pa	177,007	148,356	28,651	15,076	.....	15,076	722,026	202,159	.....	492,759	1,022	26,086
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich	$132,107	$129,255	$2,852	$360	.....	$360	$272,502	$85,002	$35	$139,496	$4,601	$43,368
10	Buffalo, N. Y	174,392	169,037	5,355	13,163	$887	12,276	244,655	101,353	406	121,522	21,374	.....
11	San Francisco, Cal	51,282	51,282	.....	74,655	.....	74,655	121,071	115,702	.....	.....	5,369	.....
12	Milwaukee, Wis	34,273	34,273	.....	468	.....	468	63,379	49,688	.....	.....	13,691	.....
13	Cincinnati, Ohio	322,478	322,478	.....	1,274,786	48,646	1,226,140	706,888	290,292	2,150	372,546	41,900	.....
14	Newark, N. J	211,796	211,796	.....	.....	.....	.....	412,253	70,247	5,300	329,929	6,777	.....
15	Los Angeles, Cal	84,372	84,367	5	44,516	.....	44,516	144,325	93,347	.....	50,978	.....	.....
16	New Orleans, La	202,376	197,476	4,900	10,216	3,800	6,416	89,766	46,735	11,839	.....	31,192	.....
17	Washington, D. C	91,288	90,818	470	182	.....	182	2,726	25	.....	.....	2,701	.....
18	Minneapolis, Minn	45,282	44,005	1,277	.....	.....	.....	240,920	35,392	.....	192,859	12,669	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
19	Jersey City, N. J	$118,693	$109,612	$9,081	.....	.....	.....	$240,460	$21,029	.....	$215,608	$3,823	.....
20	Seattle, Wash	102,223	101,640	583	$4,667	.....	$4,667	94,062	93,962	.....	.....	100	.....
21	Kansas City, Mo	229,968	229,693	275	1,171	.....	1,171	71,300	39,886	.....	29,910	1,504	.....
22	Indianapolis, Ind	102,652	102,351	301	555	.....	555	30,819	14,721	.....	983	15,115	.....
23	Providence, R. I	222,183	206,187	15,996	22,227	$16,946	5,281	339,458	73,532	$3,505	244,462	17,959	.....
24	Louisville Ky	9,623	9,095	528	500	.....	500	109,390	53,625	28,750	25,701	1,314	.....
25	Rochester, N. Y	89,033	89,033	.....	.....	.....	.....	103,987	46,137	2,537	39,154	16,139	.....
26	Denver, Colo	123,227	120,998	2,229	55,559	33,746	21,813	101,047	31,329	.....	27,954	41,764	.....
27	Portland, Oreg	38,568	38,568	.....	171	.....	171	112,347	47,891	.....	63,576	880	.....
28	St. Paul, Minn	128,317	128,317	.....	733	.....	733	30,971	11,650	.....	17,708	1,613	.....
29	Columbus, Ohio	44,959	44,866	93	2,660	1,775	885	182,260	32,703	.....	147,063	2,404	.....
30	Toledo, Ohio	10,079	9,837	242	7,999	.....	7,999	177,812	80,832	3,766	90,132	3,082	.....
31	Atlanta, Ga	42,764	42,759	5	.....	.....	.....	14,761	12,661	.....	.....	2,100	.....
32	Oakland, Cal	13,490	13,490	.....	.....	.....	.....	24,497	23,979	.....	.....	518	.....
33	Worcester, Mass	16,369	16,369	.....	624	.....	624	188,234	6,208	194	154,573	27,259	.....
34	Birmingham, Ala	34,514	30,914	3,600	541	.....	541	22,278	21,169	.....	1,109	.....	.....
35	Syracuse, N. Y	6,810	6,810	.....	.....	.....	.....	39,507	33,615	.....	358	5,534	.....
36	New Haven, Conn	6,272	5,844	428	520	.....	520	37,877	10,868	.....	1,358	25,651	.....
37	Memphis, Tenn	7,478	7,478	.....	.....	.....	.....	43,351	37,444	.....	5,907	.....	.....
38	Scranton, Pa	.....	.....	.....	2,728	.....	2,728	13,245	7,712	.....	5,483	50	.....
39	Richmond, Va	100,314	94,870	5,444	4,034	.....	4,034	133,809	22,011	316	93,943	3,219	$14,320
40	Paterson, N. J	55,835	55,835	.....	322	.....	322	31,777	3,108	.....	26,739	1,930	.....
41	Omaha, Nebr	175,377	173,560	1,817	2,277	.....	2,277	45,304	7,413	1,333	33,479	3,079	.....
42	Fall River, Mass	12,257	12,257	.....	4	.....	4	102,410	.....	894	98,915	2,601	.....
43	Dayton, Ohio	14,509	14,506	3	1,720	.....	1,720	36,727	21,118	.....	11,594	4,015	.....
44	Grand Rapids, Mich	1,364	1,364	.....	88	.....	88	37,493	17,979	.....	9,768	2,727	6,999
45	Spokane, Wash	17,578	17,578	.....	222	.....	222	15,424	14,092	.....	1,065	267	.....
46	Nashville, Tenn	62,853	62,853	.....	.....	.....	.....	31,326	25,141	.....	.....	185	6,000
47	Lowell, Mass	6,467	6,467	.....	.....	.....	.....	61,903	10,640	.....	44,607	6,656	.....
48	Cambridge, Mass	12,086	12,057	29	238	.....	238	136,190	9,930	.....	124,148	2,112	.....
49	Bridgeport, Conn	9,590	9,590	.....	.....	.....	.....	30,665	10,696	.....	19,507	462	.....
50	New Bedford, Mass	9,639	9,639	.....	.....	.....	.....	98,058	5,311	.....	75,918	16,829	.....
51	San Antonio, Tex	1,057	57	1,000	.....	.....	.....	1,831	1,463	.....	368	.....	.....
52	Hartford, Conn	23,236	23,236	.....	.....	.....	.....	53,622	20,471	145	24,868	8,138	.....
53	Albany, N. Y	1,763	1,763	.....	.....	.....	.....	86,672	26,245	.....	55,703	4,724	.....

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1911—Continued.

[For a list of cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 73.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.					
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.	All other.
54	Trenton, N. J	$58,057	$58,057	.....	.....	.....	.....	$67,917	$4,910	.....	$60,124	$2,883	.....
55	Reading, Pa	.....	.....	.....	.....	.....	.....	17,990	7,617	.....	10,373	.....	.....
56	Dallas, Tex	9,531	9,446	$85	$440	.....	$440	47,020	26,110	$600	20,310	.....	.....
57	Salt Lake City, Utah	2,600	2,575	25	2,638	.....	2,638	5,222	4,747	.....	.....	475	.....
58	Camden, N. J	27,067	26,823	244	831	.....	831	35,037	4,236	.....	27,988	2,813	.....
59	Springfield, Mass	13,702	13,442	260	1,065	.....	1,065	57,272	24,362	.....	32,910	.....	.....
60	Lynn, Mass	6,227	6,227	.....	237	.....	237	55,336	11,859	.....	42,382	1,095	.....
61	Lawrence, Mass	3,029	3,029	.....	.....	.....	.....	11,874	3,441	.....	8,113	320	.....
62	Tacoma, Wash	27,206	27,206	.....	2,360	.....	2,360	65,000	50,434	475	14,091	.....	.....
63	Des Moines, Iowa	15,267	15,117	150	898	.....	898	21,246	21,197	.....	.....	49	.....
64	Wilmington, Del	33,314	33,314	.....	100	.....	100	6,588	5,623	.....	.....	965	.....
65	Kansas City, Kans	25,797	25,797	.....	819	.....	819	18,730	17,076	.....	1,394	260	.....
66	Yonkers, N. Y	15,247	14,076	1,171	380	.....	380	25,896	3,681	.....	9,955	12,260	.....
67	Youngstown, Ohio	6,450	1,450	5,000	198	.....	198	32,626	11,627	.....	6,968	14,031	.....
68	Houston, Tex	14,435	13,435	1,000	.....	.....	.....	4,848	4,848	.....	.....	.....	.....
69	Norfolk, Va	35,374	34,594	780	2,115	.....	2,115	41,849	756	.....	40,768	325	.....
70	Duluth, Minn	935	935	.....	.....	.....	.....	7,658	4,201	.....	3,437	20	.....
71	Fort Worth, Tex	779	779	.....	.....	.....	.....	45,159	34,026	676	5,192	.....	$5,265
72	Somerville, Mass	10,022	10,001	21	.....	.....	.....	3,974	3,314	.....	.....	660	.....
73	St. Joseph, Mo	625	625	.....	309	.....	309	16,285	11,816	.....	.....	697	3,772
74	Utica, N. Y	.....	.....	.....	.....	.....	.....	21,528	7,100	9,975	189	4,264	.....
75	Troy, N. Y	.....	.....	.....	.....	.....	.....	13,878	7,795	.....	4,358	1,725	.....
76	Elizabeth, N. J	34,591	34,491	100	50	.....	50	18,412	7,177	20	10,136	1,079	.....
77	Schenectady, N. Y	3,503	3,495	8	366	.....	366	30,991	5,275	.....	24,338	1,378	.....
78	Waterbury, Conn	.....	.....	.....	90	.....	90	29,894	14,465	.....	2,293	13,136	.....
79	Akron, Ohio	.....	.....	.....	389	.....	389	25,043	11,146	.....	9,258	4,639	.....
80	Oklahoma City, Okla	4,478	4,478	.....	.....	.....	.....	1,294	1,294	.....	.....	.....	.....
81	Manchester, N. H	12,549	12,549	.....	.....	.....	.....	30,491	2,930	.....	26,242	1,319	.....
82	Hoboken, N. J	28,450	28,450	.....	65	.....	65	7,629	5,788	.....	1,255	586	.....
83	Evansville, Ind	15,188	15,188	.....	198	.....	198	10,948	6,311	3,147	463	1,027	.....
84	Wilkes-Barre, Pa	.....	.....	.....	.....	.....	.....	11,480	10,600	.....	880	.....	.....
85	Erie, Pa	10,374	10,374	.....	50	.....	50	27,115	11,949	.....	15,166	.....	.....
86	Peoria, Ill	2,762	2,762	.....	3,560	.....	3,560	10,571	4,674	2,534	53	3,310	.....
87	Fort Wayne, Ind	3,143	3,143	.....	100	.....	100	16,446	12,545	.....	1,336	2,565	.....
88	Harrisburg, Pa	18,992	18,992	.....	.....	.....	.....	23,791	17,742	1,332	4,717	.....	.....
89	Savannah, Ga	9,631	9,631	.....	.....	.....	.....	6,312	1,160	5,152	.....	.....	.....
90	Jacksonville, Fla	20,721	20,721	.....	.....	.....	.....	13,038	12,091	.....	.....	947	.....
91	East St. Louis, Ill	.....	.....	.....	.....	.....	.....	7,500	7,500	.....	.....	.....	.....
92	Terre Haute, Ind	677	677	.....	24	.....	24	10,456	7,046	.....	1,769	1,641	.....
93	Holyoke, Mass	5,289	5,289	.....	.....	.....	.....	59,152	11,526	31,710	15,916	.....	.....
94	Portland, Me	1,375	1,375	.....	9,339	$825	8,514	56,407	8,365	868	32,627	14,547	.....
95	South Bend, Ind	500	500	.....	.....	.....	.....	4,613	2,506	.....	.....	2,107	.....
96	Charleston, S. C	14,086	14,086	.....	.....	.....	.....	35,477	11,216	.....	961	23,300	.....
97	Brockton, Mass	9,646	9,646	.....	.....	.....	.....	29,008	3,274	.....	21,877	3,857	.....
98	Passaic, N. J	20,493	20,493	.....	54	.....	54	3,233	1,680	.....	1,553	.....	.....
99	Bayonne, N. J	16,757	16,757	.....	.....	.....	.....	23,060	8,328	.....	14,453	279	.....
100	Johnstown, Pa	1,000	1,000	.....	.....	.....	.....	16,602	7,834	85	8,683	.....	.....
101	Wichita, Kans	.....	.....	.....	.....	.....	.....	7,200	7,200	.....	.....	.....	.....
102	Covington, Ky	9,300	9,300	.....	275	.....	275	.....	.....	.....	.....	.....	.....
103	Allentown, Pa	.....	.....	.....	.....	.....	.....	6,004	.....	.....	6,004	.....	.....
104	Pawtucket, R. I	24,737	24,736	1	.....	.....	.....	51,846	7,389	.....	44,191	266	.....
105	Springfield, Ill	9,162	9,162	.....	.....	.....	.....	2,400	.....	.....	.....	.....	2,400
106	Altoona, Pa	.....	.....	.....	.....	.....	.....	17,955	10,234	.....	7,721	.....	.....
107	Mobile, Ala	8,398	7,528	870	.....	.....	.....	1,931	452	.....	1,479	.....	.....
108	Canton, Ohio	.....	.....	.....	.....	.....	.....	14,419	8,567	.....	966	4,886	.....
109	Saginaw, Mich	2,303	2,303	.....	.....	.....	.....	15,729	10,258	2,611	2,860	.....	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y	$13,049	$13,049	.....	$251	.....	$251	$12,673	$9,432	$1,662	$424	$1,155	.....
111	Sioux City, Iowa	15,137	15,137	.....	82	.....	82	1,634	1,634	.....	.....	.....	.....
112	Atlantic City, N. J	29,411	29,411	.....	240	.....	240	84,510	14,661	.....	69,849	.....	.....
113	Rockford, Ill	13,576	13,576	.....	103	.....	103	798	687	.....	.....	111	.....
114	Lancaster, Pa	3,000	3,000	.....	.....	.....	.....	16,054	14,167	.....	.....	1,887	.....
115	Springfield, Ohio	5,204	2,185	$3,019	.....	.....	.....	26,072	7,758	.....	1,134	17,180	.....
116	Little Rock, Ark	7,575	7,575	.....	.....	.....	.....	4,854	1,104	.....	.....	.....	$3,750
117	Sacramento, Cal	459	459	.....	.....	.....	.....	2,400	2,400	.....	.....	.....	.....
118	Pueblo, Col	11,000	11,000	.....	.....	.....	.....	2,052	105	1,947	.....	.....	.....
119	Chattanooga, Tenn	3,281	3,150	131	645	$645	.....	11,665	11,022	.....	631	12	.....
120	Bay City, Mich	.....	.....	.....	.....	.....	.....	7,960	5,365	.....	2,595	.....	.....
121	York, Pa	10,352	10,352	.....	.....	.....	.....	10,890	4,633	.....	5,505	752	.....
122	Malden, Mass	7,331	7,331	.....	.....	.....	.....	41,119	2,531	9	22,885	15,694	.....
123	New Britain, Conn	.....	.....	.....	920	.....	920	9,976	2,701	.....	6,981	294	.....
124	Haverhill, Mass	11,427	11,427	.....	.....	.....	.....	40,721	8,902	1,269	24,791	5,759	.....

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TABLE 9.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 73.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.					
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.	All other.
125	Salem, Mass.	$3,419	$3,419	.....	.....	.....	.....	$14,154	$1,806	$3,919	.....	$8,429	.....
126	Lincoln, Nebr.	19,915	19,702	$213	.....	.....	.....	12,703	5,934	19	.....	.....	$6,750
127	Berkeley, Cal.	13,823	13,823	.....	$3,044	.....	$3,044	1,417	1,417	.....	.....	.....	.....
128	Davenport, Iowa.	1,787	1,787	.....	318	.....	318	5,348	5,155	.....	$189	4	.....
129	Topeka, Kans.	162	162	.....	.....	.....	.....	9,856	5,341	.....	1,052	538	2,925
130	McKeesport, Pa.	655	655	.....	.....	.....	.....	10,316	5,056	.....	5,260	.....	.....
131	Flint, Mich.	.....	.....	.....	.....	.....	.....	5,286	5,286	.....	.....	.....	.....
132	Tampa, Fla.	578	578	.....	8,648	.....	8,648	3,005	.....	.....	3,005	.....	.....
133	San Diego, Cal.	62,277	62,277	.....	.....	.....	.....	2,985	2,985	.....	.....	.....	.....
134	El Paso, Tex.	57	57	.....	.....	.....	.....	1,484	.....	.....	1,484	.....	.....
135	Wheeling, W. Va.	6,180	6,180	.....	1,129	$1,129	.....	6,319	433	.....	3,740	60	2,086
136	Racine, Wis.	21,141	21,141	.....	.....	.....	.....	6,397	5,516	.....	.....	881	.....
137	Kalamazoo, Mich.	11,657	11,607	50	215	.....	215	6,696	2,908	.....	1,188	.....	2,600
138	Superior, Wis.	1,267	1,267	.....	56	.....	56	6,868	5,226	.....	1,185	457	.....
139	Augusta, Ga.	14,373	14,373	.....	1,227	.....	1,227	4,496	.....	.....	.....	4,496	.....
140	Macon, Ga.	23,156	7,000	16,156	.....	.....	.....	4,368	3,810	.....	558	.....	.....
141	Newton, Mass.	6,664	6,664	.....	.....	.....	.....	108,302	3,724	414	101,120	3,044	.....
142	Butte, Mont.	411	411	.....	.....	.....	.....	306	2	.....	.....	304	.....
143	Woonsocket, R. I.	3,637	3,637	.....	.....	.....	.....	32,130	3,215	.....	28,868	47	.....
144	Chester, Pa.	2,989	2,989	.....	.....	.....	.....	10,984	4,230	.....	6,754	.....	.....
145	Montgomery, Ala.	6,094	6,094	.....	.....	.....	.....	1,437	1,437	.....	.....	.....	.....
146	Fitchburg, Mass.	4,263	4,263	.....	1,335	1,158	177	30,900	.....	.....	15,838	15,062	.....
147	Dubuque, Iowa.	.....	.....	.....	.....	.....	.....	80	.....	80	.....	.....	.....
148	Galveston, Tex.	2,400	1,500	900	87	.....	87	39,557	3,389	31,110	.....	1,308	3,750
149	Elmira, N. Y.	1,056	1,056	.....	289	.....	289	5,967	3,032	312	.....	2,623	.....
150	New Castle, Pa.	2,743	2,743	.....	.....	.....	.....	5,530	5,530	.....	.....	.....	.....
151	West Hoboken, N. J.	9,463	9,463	.....	.....	.....	.....	2,791	10	.....	2,781	.....	.....
152	Knoxville, Tenn.	4,840	4,804	36	.....	.....	.....	5,811	575	.....	4,103	1,133	.....
153	Hamilton, Ohio.	.....	.....	.....	1,864	.....	1,864	7,552	6,702	.....	660	220	.....
154	Springfield, Mo.	.....	.....	.....	150	.....	150	3,528	3,528	.....	.....	.....	.....
155	East Orange, N. J.	19,243	19,243	.....	185	.....	185	25,412	6,351	.....	18,403	658	.....
156	Quincy, Ill.	1,385	1,385	.....	425	.....	425	16,897	196	16,647	.....	54	.....
157	Roanoke, Va.	9,147	9,147	.....	.....	.....	.....	12,538	8,067	.....	4,471	.....	.....
158	Lexington, Ky.	250	250	.....	1,385	.....	1,385	300	.....	300	.....	.....	.....
159	Huntington, W. Va.	412	362	50	.....	.....	.....	6,130	6,130	.....	.....	.....	.....
160	Joliet, Ill.	4,500	4,500	.....	.....	.....	.....	887	763	.....	.....	124	.....
161	Auburn, N. Y.	8,000	8,000	.....	.....	.....	.....	6,963	4,949	.....	1,290	724	.....
162	Charlotte, N. C.	10,000	10,000	.....	.....	.....	.....	2,701	2,701	.....	.....	.....	.....
163	Taunton, Mass.	7,338	7,338	.....	.....	.....	.....	30,056	665	.....	29,351	40	.....
164	Everett, Mass.	4,787	4,787	.....	.....	.....	.....	15,444	1,897	.....	13,547	.....	.....
165	Portsmouth, Va.	5,397	5,052	345	233	.....	233	561	248	.....	313	.....	.....
166	Pittsfield, Mass.	4,529	4,529	.....	.....	.....	.....	4,622	4,622	.....	.....	.....	.....
167	Quincy, Mass.	7,031	7,031	.....	840	840	.....	16,606	2,082	.....	.....	14,524	.....
168	Cedar Rapids, Iowa.	1,098	1,098	.....	1,235	.....	1,235	309	309	.....	.....	.....	.....
169	Oshkosh, Wis.	1,292	1,292	.....	584	469	115	8,285	2,527	.....	.....	5,758	.....
170	Perth Amboy, N. J.	3,657	3,657	.....	.....	.....	.....	10,175	150	.....	10,025	.....	.....
171	Lansing, Mich.	.....	.....	.....	220	.....	220	.....	.....	.....	.....	.....	.....
172	Pasadena, Cal.	3,660	3,660	.....	725	.....	725	4,557	4,456	101	.....	.....	.....
173	Amsterdam, N. Y.	6,218	6,218	.....	.....	.....	.....	622	.....	.....	622	.....	.....
174	Jackson, Mich.	.....	.....	.....	719	.....	719	114	114	.....	.....	.....	.....
175	Jamestown, N. Y.	18,352	18,352	.....	350	.....	350	5,111	2,257	.....	2,744	110	.....
176	San Jose, Cal.	934	934	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
177	Decatur, Ill.	.....	.....	.....	.....	.....	.....	8,688	2,269	282	1,838	64	4,235
178	Mount Vernon, N. Y.	6,742	6,742	.....	.....	.....	.....	16,849	10,460	.....	4,932	1,457	.....
179	Joplin, Mo.	.....	.....	.....	304	.....	304	4,119	4,119	.....	.....	.....	.....
180	Williamsport, Pa.	.....	.....	.....	.....	.....	.....	4,680	2,308	.....	2,372	.....	.....
181	Niagara Falls, N. Y.	12,869	12,869	.....	.....	.....	.....	12,047	11,413	.....	.....	634	.....
182	Muskogee, Okla.	.....	.....	.....	.....	.....	.....	7,563	2,149	.....	5,414	.....	.....
183	Lima, Ohio.	4,000	4,000	.....	.....	.....	.....	9,728	622	.....	9,077	29	.....
184	Chelsea, Mass.	18,985	18,985	.....	1,170	.....	1,170	53,881	3,757	.....	49,162	962	.....
185	Aurora, Ill.	6,132	6,132	.....	.....	.....	.....	4,242	.....	396	.....	.....	3,846
186	New Rochelle, N. Y.	4,608	4,608	.....	59	.....	59	12,518	11,043	.....	.....	1,475	.....
187	Austin, Tex.	.....	.....	.....	3,072	3,072	.....	8,768	7,212	.....	1,556	.....	.....
188	La Crosse, Wis.	300	300	.....	.....	.....	.....	20,398	6,027	1,069	13,075	227	.....
189	Newport, Ky.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
190	Orange, N. J.	11,136	11,136	.....	.....	.....	.....	27,058	2,088	.....	20,985	385	3,600
191	Lorain, Ohio.	.....	.....	.....	.....	.....	.....	14,008	8,089	.....	5,884	35	.....
192	Council Bluffs, Iowa.	4,728	4,728	.....	25	.....	25	810	810	.....	.....	.....	.....
193	Lynchburg, Va.	19,945	19,945	.....	3,038	.....	3,038	10,804	3,009	.....	7,795	.....	.....

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 75.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	Grand total	$85,416,575	$67,774,938	$3,571,389	$969,629	$1,510,119	$5,054,936	$761,003	$79,266	$159,036	$5,537,259
	Group I	44,944,808	33,356,970	797,482	.....	689,319	4,802,189	83,556	2,250	145,322	5,067,720
	Group II	8,347,936	7,731,901	3,000	.....	364,403	15,645	1,910	9,548	.....	221,529
	Group III	14,059,842	12,050,258	812,716	424,778	251,857	79,904	262,228	47,266	.....	130,835
	Group IV	11,076,341	8,720,103	1,443,921	417,400	108,298	64,853	249,581	19,476	4,677	39,032
	Group V	6,987,648	5,906,706	514,270	127,451	96,242	92,345	163,728	726	8,037	78,143
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.										
1	New York, N. Y.	$22,341,903	$13,472,244	.....	.....	$307,084	$4,456,505	.....	.....	.....	$4,106,070
2	Chicago, Ill.	6,529,437	5,667,849	$657,287	.....	4,301	.....	.....	.....	.....	.....
3	Philadelphia, Pa.	4,773,435	4,701,367	.....	.....	11,482	60,586	.....	.....	.....	.....
4	St. Louis, Mo.	2,281,537	2,100,791	.....	.....	48,778	77,749	.....	.....	.....	54,219
5	Boston, Mass.	3,858,098	2,795,406	.....	.....	124,304	.....	$37,534	.....	.....	901,754
6	Cleveland, Ohio	1,562,965	1,326,451	140,195	.....	42,327	2,293	46,022	.....	.....	5,677
7	Baltimore, Md.	1,479,546	1,097,505	.....	.....	52,151	184,568	.....	.....	$145,322	.....
8	Pittsburgh, Pa.	2,116,987	1,995,357	.....	.....	98,892	20,488	.....	$2,250	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.										
9	Detroit, Mich.	$966,252	$958,451	.....	.....	$7,801	.....	.....	.....	.....	.....
10	Buffalo, N. Y.	1,076,575	1,003,641	.....	.....	64,165	.....	.....	$8,769	.....	.....
11	San Francisco, Cal.	3,545	3,545	.....	.....	.....	.....	.....	.....	.....	.....
12	Milwaukee, Wis.	774,996	771,616	.....	.....	3,380	.....	.....	.....	.....	.....
13	Cincinnati, Ohio	1,211,065	1,187,853	$3,000	.....	13,571	$5,862	.....	779	.....	.....
14	Newark, N. J.	1,287,361	1,228,653	.....	.....	57,380	1,328	.....	.....	.....	.....
15	Los Angeles, Cal.	1,183,493	1,183,493	.....	.....	.....	.....	.....	.....	.....	.....
16	New Orleans, La.	789,077	376,680	.....	.....	189,058	.....	$1,810	.....	.....	$221,529
17	Washington, D. C.	582,582	545,101	.....	.....	28,926	8,455	100	.....	.....	.....
18	Minneapolis, Minn.	472,990	472,868	.....	.....	122	.....	.....	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.										
19	Jersey City, N. J.	$1,263,107	$1,253,220	.....	.....	.....	$9,887	.....	.....	.....	.....
20	Seattle, Wash.	1,534,186	781,349	$726,114	.....	$3,383	2,751	.....	.....	.....	$20,589
21	Kansas City, Mo.	1,051,931	1,005,217	.....	.....	46,714	.....	.....	.....	.....	.....
22	Indianapolis, Ind.	27,818	35	.....	.....	25,654	.....	$2,129	.....	.....	.....
23	Providence, R. I.	824,931	787,720	.....	.....	1,875	170	$35,186	.....	.....	.....
24	Louisville, Ky.	808,244	788,448	.....	.....	.....	19,253	543	.....	.....	.....
25	Rochester, N. Y.	679,914	585,763	.....	.....	12,783	.....	59,030	4,653	.....	17,685
26	Denver, Colo.	36,112	4,051	.....	.....	11,678	.....	.....	17,889	.....	2,494
27	Portland, Oreg.	872,864	773,852	.....	.....	.....	14,901	.....	.....	.....	84,111
28	St. Paul, Minn.	460,430	432,897	.....	.....	7,408	.....	.....	20,125	.....	.....
29	Columbus, Ohio	574,409	466,743	74,970	.....	32,696	.....	.....	.....	.....	.....
30	Toledo, Ohio	350,863	321,922	.....	.....	7,434	.....	20,057	1,450	.....	.....
31	Atlanta, Ga.	379,639	376,448	.....	.....	143	.....	3,048	.....	.....	.....
32	Oakland, Cal.	20,234	.....	.....	.....	.....	15,280	.....	.....	.....	4,954
33	Worcester, Mass.	432,312	404,421	.....	.....	.....	.....	27,891	.....	.....	.....
34	Birmingham, Ala.	27,172	15,223	11,632	.....	.....	.....	317	.....	.....	.....
35	Syracuse, N. Y.	366,465	358,478	.....	.....	7,987	.....	.....	.....	.....	.....
36	New Haven, Conn.	2,228	.....	.....	.....	.....	2,228	.....	.....	.....	.....
37	Memphis, Tenn.	442,762	429,092	.....	.....	9,072	4,598	.....	.....	.....	.....
38	Scranton, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Richmond, Va.	712,751	255,323	.....	$424,778	20,670	.....	10,960	1,020	.....	.....
40	Paterson, N. J.	195	.....	.....	.....	195	.....	.....	.....	.....	.....
41	Omaha, Nebr.	761	.....	.....	.....	761	.....	.....	.....	.....	.....
42	Fall River, Mass.	244,070	225,436	.....	.....	.....	954	17,680	.....	.....	.....
43	Dayton, Ohio	201,037	174,089	.....	.....	26,948	.....	.....	.....	.....	.....
44	Grand Rapids, Mich.	252,263	217,208	.....	.....	7,520	.....	27,535	.....	.....	.....
45	Spokane, Wash.	507,014	505,417	.....	.....	1,597	.....	.....	.....	.....	.....
46	Nashville, Tenn.	304,286	287,732	.....	.....	15,388	1,166	.....	.....	.....	.....
47	Lowell, Mass.	230,545	217,602	.....	.....	50	.....	12,893	.....	.....	.....
48	Cambridge, Mass.	407,881	386,093	.....	.....	13	.....	21,775	.....	.....	.....
49	Bridgeport, Conn.	85	.....	.....	.....	.....	85	.....	.....	.....	.....
50	New Bedford, Mass.	311,168	284,862	.....	.....	.....	7,426	18,880	.....	.....	.....
51	San Antonio, Tex.	12,439	.....	.....	.....	9,580	.....	1,857	.....	.....	1,002
52	Hartford, Conn.	339,874	335,093	.....	.....	.....	205	4,576	.....	.....	.....
53	Albany, N. Y.	379,532	376,524	.....	.....	2,308	1,000	.....	.....	.....	.....

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 75.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
54	Trenton, N. J.	$240,835	$240,835								
55	Reading, Pa.	244,519	244,519								
56	Dallas, Tex.	211,791	211,791								
57	Salt Lake City, Utah	322,822	303,394					$19,428			
58	Camden, N. J.	254,518	249,772				$74	4,672			
59	Springfield, Mass.	467,332	457,167								$10,165
60	Lynn, Mass.	338,523	307,474					31,049			
61	Lawrence, Mass.	163,404	147,686					15,718			
62	Tacoma, Wash.	1,037,570	442,338	$573,651		$2,765	18,816				
63	Des Moines, Iowa	15,231				1,023		14,208			
64	Wilmington, Del.	245,291	241,402			3,089	800				
65	Kansas City, Kans.	262,572	262,572								
66	Yonkers, N. Y.	242,056	240,240			132	1,714				
67	Youngstown, Ohio	176,918	174,855			2,063					
68	Houston, Tex.	236,516	216,660			19,631	175		$50		
69	Norfolk, Va.	188,031	161,175			16,396		10,460			
70	Duluth, Minn.	529,553	294,888		$234,665						
71	Fort Worth, Tex.	234,897	234,897								
72	Somerville, Mass.	238,417	238,417								
73	St. Joseph, Mo.	5,205				5,205					
74	Utica, N. Y.	1,674								$1,674	
75	Troy, N. Y.	212,321	210,816			1,000	505				
76	Elizabeth, N. J.	1,217				17	1,200				
77	Schenectady, N. Y.	154,628	154,628								
78	Waterbury, Conn.	203,952	203,952								
79	Akron, Ohio	3,951				3,951					
80	Oklahoma City, Okla.	126,335	126,335								
81	Manchester, N. H.	184,804	170,073			349		14,382			
82	Hoboken, N. J.	217,895	208,912				5,000	3,983			
83	Evansville, Ind.	164,110	139,160			3,076	2,918	18,956			
84	Wilkes-Barre, Pa.	1,058				66		992			
85	Erie, Pa.	250,868	245,779			596	1,490			3,003	
86	Peoria, Ill.	3,898				2,877	297		724		
87	Fort Wayne, Ind.	222,209	111,182	105,606		5,421					
88	Harrisburg, Pa.	184,353	184,353								
89	Savannah, Ga.	166,484	132,982			14,442	7,210	11,850			
90	Jacksonville, Fla.	659,027	154,687	504,340							
91	East St. Louis, Ill.	76				76					
92	Terre Haute, Ind.	20,098						20,098			
93	Holyoke, Mass.	565,564	122,505	260,324	182,735						
94	Portland, Me.	385,525	354,594					23,676			7,255
95	South Bend, Ind.	93,990	93,676			302		12			
96	Charleston, S. C.	20,970				3,715					17,255
97	Brockton, Mass.	134,395	127,427					6,968			
98	Passaic, N. J.										
99	Bayonne, N. J.	257,983	256,075				1,908				
100	Johnstown, Pa.	576				576					
101	Wichita, Kans.	7,197				1,508			5,689		
102	Covington, Ky.	142,698	136,958			1,383					4,357
103	Allentown, Pa.	102,061	102,061								
104	Pawtucket, R. I.	287,772	277,627					10,145			
105	Springfield, Ill.	143,298	118,496			1,168		23,634			
106	Altoona, Pa.	115,275	115,275								
107	Mobile, Ala.	166,075	121,302			14,171	22,746	7,856			
108	Canton, Ohio	98,011	89,170			3,300			5,541		
109	Saginaw, Mich.	119,962	100,996					11,494	7,472		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$120,182	$120,165			$17					
111	Sioux City, Iowa	105,674	101,593			1,586	$1,015	$1,480			
112	Atlantic City, N. J.	230,761	230,761								
113	Rockford, Ill.	80,366	80,366								
114	Lancaster, Pa.	147,619	139,862			7,757					
115	Springfield, Ohio	101,891	94,250			7,641					
116	Little Rock, Ark.	4,939						4,939			
117	Sacramento, Cal.	177,059	160,443				12,214	4,402			
118	Pueblo, Colo.	221,820	217,056					4,764			
119	Chattanooga, Tenn.	2,309					1,583		$726		
120	Bay City, Mich.	125,000	67,325	$56,746				929			
121	York, Pa.	284				284					
122	Malden, Mass.	106,408	96,702					9,706			
123	New Britain, Conn.	131,332	119,089					8,973		$3,270	
124	Haverhill, Mass.	113,600	113,561			39					

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TABLE 10.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 75.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City. number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
125	Salem, Mass.	$120,573	$114,567			$1,132		$4,874			
126	Lincoln, Nebr.	110,084	109,430			654					
127	Berkeley, Cal.	2,043					$2,043				
128	Davenport, Iowa.	1,135				130	1,005				
129	Topeka, Kans.	127,913	127,666			247					
130	McKeesport, Pa.	105,077	104,912				165				
131	Flint, Mich.	67,906	66,823			730		353			
132	Tampa, Fla.	2,368						2,368			
133	San Diego, Cal.	240,620	235,200					5,420			
134	El Paso, Tex.	67,884	67,884								
135	Wheeling, W. Va.	221,221	145,328		$66,341	8,723	509	320			
136	Racine, Wis.	12,007					50	11,950			$7
137	Kalamazoo, Mich.	64,306	54,980			740		8,586			
138	Superior, Wis.										
139	Augusta, Ga.	167,912	104,588			232	985	3,980			58,127
140	Macon, Ga.	45,553	33,779			6,610		5,164			
141	Newton, Mass.	155,363	155,363								
142	Butte, Mont.										
143	Woonsocket, R. I.	124,180	124,180								
144	Chester, Pa.	1,029				22	1,007				
145	Montgomery, Ala.	128,583	123,047			3,676		1,860			
146	Fitchburg, Mass.	89,047	81,398					7,649			
147	Dubuque, Iowa.	67,352	66,024			861	467				
148	Galveston, Tex.	117,999	117,320			63		616			
149	Elmira, N. Y.	10,050						10,050			
150	New Castle, Pa.	40				40					
151	West Hoboken, N. J.										
152	Knoxville, Tenn.	177,312	166,893			10,419					
153	Hamilton, Ohio.	172,031	50,389	$60,532	61,110						
154	Springfield, Mo.	1,293						1,293			
155	East Orange, N. J.	151,334	151,334								
156	Quincy, Ill.	1,084				1,084					
157	Roanoke, Va.	6,889				6,889					
158	Lexington, Ky.	3,757				3,757					
159	Huntington, W. Va.	4,151					589	3,562			
160	Joliet, Ill.	47,501	47,408			93					
161	Auburn, N. Y.	113,735	105,599					3,369		$4,767	
162	Charlotte, N. C.	67,125	61,882					5,243			
163	Taunton, Mass.	172,867	84,720	83,146				5,001			
164	Everett, Mass.	116,897	108,835					8,062			
165	Portsmouth, Va.	73,810				2,420	67,600	3,790			
166	Pittsfield, Mass.	97,996	97,660			336					
167	Quincy, Mass.	135,475	128,466					7,009			
168	Cedar Rapids, Iowa.	98,267	97,329			938					
169	Oshkosh, Wis.	860						860			
170	Perth Amboy, N. J.	111,773	111,723				50				
171	Lansing, Mich.	171,644	62,381	100,786		164		8,313			
172	Pasadena, Cal.	119,820	110,063								9,757
173	Amsterdam, N. Y.	81,413	81,413								
174	Jackson, Mich.	66,501	58,310			159		8,032			
175	Jamestown, N. Y.	159,575	106,188	53,279		108					
176	San Jose, Cal.										
177	Decatur, Ill.	50,156	50,156								
178	Mount Vernon, N. Y.										
179	Joplin, Mo.	20,971		19,037				1,934			
180	Williamsport, Pa.	13,218				13,218					
181	Niagara Falls, N. Y.	73,900	72,815			1,085					
182	Muskogee, Okla.	85,277	82,926					2,351			
183	Lima, Ohio.	72,664	71,104			1,560					
184	Chelsea, Mass.	135,232	135,232								
185	Aurora, Ill.	56,837	55,434					1,403			
186	New Rochelle, N. Y.	2,786					2,786				
187	Austin, Tex.	248,849	105,274	140,744				2,831			
188	La Crosse, Wis.	51,911	45,124			892					5,895
189	Newport, Ky.	68,036	63,280			174	225				4,357
190	Orange, N. J.	79,056	79,056								
191	Lorain, Ohio.	72,820	70,476				52	2,292			
192	Council Bluffs, Iowa.	559				559					
193	Lynchburg, Va.	82,777	71,574			11,203					

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

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

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.									
			Total.	Legislative branch.			Executive branch.					
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Chief executive.		Financial.			
							Mayor.	Executive boards and commissions.	Auditor, or comptroller.	Special accounting and auditing.	Treasurer, or chamberlain.	Assessment and levy of revenue.
	Grand total	$474,657,660	$55,734,445	$2,048,298	$914,829	$105,996	$1,168,688	$689,945	$2,829,496	$193,836	$1,967,531	$4,414,044
	Group I	243,760,143	32,943,973	804,341	227,925	20,998	480,464	117,110	1,510,663	40,203	631,692	2,348,492
	Group II	70,806,314	8,790,478	395,955	175,803	35,302	119,960	173,925	385,693	24,341	343,885	788,839
	Group III	76,559,612	6,668,182	375,409	191,802	33,834	222,331	75,613	455,275	68,051	461,601	604,595
	Group IV	46,715,150	4,017,067	236,816	172,218	8,184	183,632	161,857	273,787	30,654	280,702	379,142
	Group V	36,816,441	3,314,745	235,777	147,081	7,678	162,301	161,440	204,078	30,587	249,651	292,976
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
1	New York, N. Y	$115,154,040	$15,725,090	$217,711	$63,828	.....	$243,928	.....	$932,717	.....	$153,035	$630,393
2	Chicago, Ill	39,226,935	6,173,142	295,015	57,847	$12,505	32,357	$71,500	254,619	$10,196	195,653	731,509
3	Philadelphia, Pa	29,062,112	3,796,055	82,422	15,839	.....	62,995	.....	75,874	272	59,119	346,501
4	St. Louis, Mo	12,359,494	1,488,681	49,709	12,714	.....	12,421	.....	65,467	3,570	16,682	73,973
5	Boston, Mass	18,559,676	2,053,913	31,087	1,800	3,660	50,418	.....	46,157	.....	53,156	216,314
6	Cleveland, Ohio	9,045,269	1,108,516	41,921	23,644	.....	18,534	19,404	56,742	16,024	30,066	133,677
7	Baltimore, Md	8,293,224	1,014,844	48,940	3,185	.....	14,545	.....	15,991	8,500	15,884	77,740
8	Pittsburgh, Pa	12,054,393	1,583,732	37,536	49,068	4,833	45,266	26,206	63,096	1,641	102,067	138,385
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich	$7,892,587	$937,338	$61,101	$16,528	$331	$10,991	$5,327	$47,827	$5,078	$77,940	$57,691
10	Buffalo, N. Y	7,841,878	920,901	50,545	14,940	12,659	8,681	62,084	55,535	1,378	59,409	51,496
11	San Francisco, Cal	9,264,987	1,326,451	62,297	.....	947	13,907	.....	28,423	3,600	25,152	105,711
12	Milwaukee, Wis	6,463,640	723,432	42,126	16,871	.....	6,276	18,240	15,560	.....	20,791	50,124
13	Cincinnati, Ohio	7,975,278	1,057,189	42,332	21,244	.....	16,928	17,275	44,539	5,769	33,315	160,900
14	Newark, N. J	7,321,524	857,016	47,170	58,874	.....	11,246	14,077	26,456	2,543	16,136	73,657
15	Los Angeles, Cal	6,343,002	1,123,028	15,181	36,248	20,547	21,443	13,658	48,341	5,354	22,744	137,164
16	New Orleans, La	4,282,285	644,542	32,727	.....	.....	20,029	.....	22,402	.....	17,790	30,096
17	Washington, D. C	8,364,346	660,528	.....	.....	.....	.....	33,643	33,994	20	8,008	86,245
18	Minneapolis, Minn	5,056,787	540,053	42,476	11,098	818	10,459	9,621	61,946	599	53,600	26,755
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
19	Jersey City, N. J	$3,311,949	$303,244	$16,358	$15,154	.....	$10,654	.....	$12,284	.....	$6,941	$38,042
20	Seattle, Wash	4,284,070	443,131	32,810	18,945	.....	7,679	.....	17,392	$4,592	34,414	.....
21	Kansas City, Mo	4,284,100	543,049	8,390	18,818	.....	8,276	.....	42,588	.....	15,795	33,740
22	Indianapolis, Ind	3,091,335	153,813	6,642	1,778	.....	6,588	.....	19,953	2,176	17,493	21,236
23	Providence, R. I	3,546,636	253,073	26,830	1,206	$15,841	8,326	.....	9,695	1,000	33,747	22,976
24	Louisville, Ky	3,255,156	289,629	320	5,134	.....	8,840	.....	11,411	40,943	5,900	27,221
25	Rochester, N. Y	3,613,623	277,562	26,293	2,000	.....	10,192	.....	18,487	775	29,761	22,980
26	Denver, Colo	4,061,604	711,162	26,838	11,942	.....	10,304	$13,550	26,751	.....	80,276	100,834
27	Portland, Oreg	2,826,523	174,636	4,310	.....	1,500	5,862	.....	53,688	.....	13,597	.....
28	St. Paul, Minn	2,761,075	176,441	29,794	.....	.....	4,613	.....	10,410	1,246	14,129	3,288
29	Columbus, Ohio	2,715,960	191,149	12,015	9,600	.....	6,283	.....	15,178	.....	11,528	.....
30	Toledo, Ohio	1,860,352	152,298	10,294	10,943	812	7,206	.....	8,502	2,323	6,939	2,899
31	Atlanta, Ga	1,863,458	142,327	9,411	10,657	.....	6,871	.....	15,693	67	1,420	24,010
32	Oakland, Cal	2,304,013	255,039	18,580	5,861	6,348	5,409	.....	10,515	1,220	5,914	31,242
33	Worcester, Mass	2,685,795	144,509	4,710	1,325	112	10,122	.....	7,645	.....	8,198	23,689
34	Birmingham, Ala	1,401,297	121,903	2,314	2,205	2,803	5,978	12,798	20,535	3,674	4,440	9,375
35	Syracuse, N. Y	2,142,864	218,830	15,880	9,018	.....	7,408	.....	12,577	2,000	19,845	19,281
36	New Haven, Conn	2,005,370	142,418	1,529	1,342	.....	5,456	.....	9,128	.....	1,949	12,775
37	Memphis, Tenn	1,680,010	99,218	.....	.....	.....	.....	19,784	6,731	800	.....	10,284
38	Scranton, Pa	1,254,505	93,886	1,870	6,016	.....	7,314	.....	7,487	.....	18,269	18,268
39	Richmond, Va	1,370,335	173,368	7,765	2,177	.....	4,624	.....	10,842	.....	10,774	14,238
40	Paterson, N. J	1,338,209	86,147	9,137	2,739	.....	3,218	.....	5,773	.....	1,537	11,189
41	Omaha, Nebr	1,895,731	154,869	18,219	10,990	.....	4,929	.....	22,135	1,440	5,191	74
42	Fall River, Mass	1,444,946	82,710	7,492	.....	.....	4,673	.....	5,666	.....	5,822	12,817
43	Dayton, Ohio	1,489,247	130,537	6,876	6,001	.....	8,557	.....	8,238	1,490	7,346	.....
44	Grand Rapids, Mich	1,368,981	140,468	11,978	7,006	2,051	3,063	.....	8,433	388	12,926	13,615
45	Spokane, Wash	1,734,608	170,240	1,850	9,782	1,367	1,150	29,481	11,125	3,461	12,901	11,053
46	Nashville, Tenn	1,167,793	65,802	3,162	3,816	.....	5,702	.....	5,570	.....	5,916	7,864
47	Lowell, Mass	1,511,974	97,305	3,830	300	.....	5,084	.....	5,922	450	12,723	15,345
48	Cambridge, Mass	1,624,314	111,732	9,440	.....	.....	6,258	.....	4,763	.....	15,539	14,226
49	Bridgeport, Conn	1,242,046	91,975	7,437	6,299	.....	4,409	.....	4,988	.....	888	21,678
50	New Bedford, Mass	1,512,892	114,995	7,170	500	.....	8,316	.....	5,831	.....	16,980	20,089
51	San Antonio, Tex	852,762	71,551	3,118	4,678	.....	6,657	.....	6,049	.....	1,258	12,145
52	Hartford, Conn	1,663,975	121,809	3,521	400	3,000	3,828	.....	3,798	.....	8,103	12,082
53	Albany, N. Y	1,392,109	167,357	20,171	5,170	.....	8,482	.....	9,492	.....	13,139	16,040

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 78.]

I.—GENERAL GOVERNMENT—continued.														
Executive branch—Continued.					Judicial branch.						Elections.	General government buildings.		City number.
Financial—Contd.		Legal.		Other general executive.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.		Care and maintenance.	Rent of leased buildings.	
Collection of revenue.	Other financial.	Solicitor.	Other legal.											
$2,975,839	$1,294,108	$3,334,571	$1,416,933	$5,057,523	$4,065,526	$325,351	$1,032,638	$7,098,023	$483,072	$1,668,884	$4,840,254	$6,570,138	$1,238,922	
1,578,817	999,608	1,918,327	994,752	2,130,679	3,023,186	119,904	721,801	5,549,022	371,097	1,193,822	2,927,400	4,196,437	1,037,233	
464,345	57,165	354,811	315,430	813,932	365,684	147,541	246,034	1,362,227	103,997	427,467	648,917	928,378	110,847	
343,894	124,955	502,478	54,674	1,037,662	345,897	35,394	26,564	159,776	5,343	40,760	729,545	736,456	36,273	
334,100	69,411	293,859	32,223	635,941	189,627	11,046	24,162	17,723	1,570	1,488	287,042	369,749	22,134	
254,683	42,969	265,096	19,854	439,309	141,132	11,466	14,077	9,275	1,065	5,347	247,350	339,118	32,435	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.														
$463,549	$515,257	$915,920	$608,787	$898,393	$2,160,055	.....	$316,592	$2,975,707	$159,892	$262,310	$931,486	$2,435,090	$840,440	1
379,239	66,073	546,665	189,852	301,257	512,102	.....	164,813	589,592	75,692	406,881	669,414	498,660	111,371	2
289,808	284,115	157,231	73,058	294,051	82,320	.....	84,541	700,315	49,943	105,297	494,903	496,471	10,980	3
134,142	.....	38,375	37,953	150,149	20,598	$81,939	30,810	290,344	23,700	94,986	212,464	127,293	11,392	4
134,811	37,091	64,271	.....	154,979	162,979	.....	43,039	440,997	22,388	164,891	167,626	238,382	19,837	5
46,306	10,402	34,816	25,211	85,551	42,126	14,613	36,035	156,570	8,841	47,166	148,149	103,966	2,752	6
93,917	66,747	40,479	24,510	74,002	19,644	.....	10,511	141,712	9,053	21,986	202,315	121,613	3,540	7
37,045	19,923	90,570	35,381	172,267	23,362	23,352	35,460	253,485	21,558	90,305	101,043	174,962	36,921	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.														
$2,526	$6,554	$28,027	$22,012	$99,082	$20,385	$36,663	$26,931	$161,046	$8,542	$47,120	$104,046	$91,590	.....	9
38,898	5,475	43,830	26,162	77,994	62,321	355	22,661	114,857	6,296	27,619	64,696	112,971	.....	10
80,198	12,267	43,667	60,023	125,416	38,144	29,361	.....	246,976	21,808	58,243	181,339	106,258	$82,644	11
22,252	8,219	30,219	24,629	77,830	45,087	.....	81,716	83,555	13,318	43,168	26,880	77,971	.....	12
38,585	8,203	48,969	19,570	82,338	23,106	15,231	31,855	155,922	12,321	51,585	101,994	119,679	5,229	13
87,709	4,584	35,953	25,270	56,467	18,300	24,387	1,421	122,380	4,972	18,463	72,448	134,503	.....	14
121,115	.....	55,361	90,919	71,611	21,320	41,280	.....	137,618	10,547	59,650	90,021	83,482	19,424	15
41,658	3,625	29,292	28,992	148,525	60,523	.....	.....	86,576	12,089	62,696	7,489	38,183	1,850	16
31,404	7,500	18,947	.....	50,962	40,246	.....	60,577	170,149	10,274	26,613	.....	80,246	1,700	17
.....	738	20,537	17,853	23,707	36,252	234	20,873	82,848	3,830	32,310	4	83,495	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.														
$36,427	$15,027	$16,030	.....	$37,407	$30,115	.....	.....	.....	.....	.....	$7,887	$58,318	$2,600	19
365	2,135	49,191	.....	158,536	9,515	.....	.....	.....	.....	.....	48,038	49,150	10,369	20
54,577	625	54,174	$3,720	69,383	19,363	.....	.....	.....	.....	.....	165,825	47,775	.....	21
.....	225	11,249	.....	34,673	11,306	.....	.....	.....	.....	.....	.....	18,694	1,800	22
.....	.....	14,986	.....	55,466	2,000	.....	$8,902	.....	.....	.....	24,808	27,290	.....	23
23,293	37,548	30,652	3,500	36,661	19,805	.....	.....	$4,416	.....	.....	2,657	31,328	.....	24
4,654	5,714	21,140	800	34,490	23,817	.....	.....	.....	.....	.....	39,058	37,396	.....	25
4,037	21,040	28,122	29,553	48,647	42,493	$4,081	.....	108,753	$2,597	$35,928	45,946	69,420	.....	26
.....	165	20,290	.....	17,047	4,559	.....	.....	.....	.....	.....	27,364	25,044	1,210	27
.....	316	13,357	1,800	53,383	18,773	.....	.....	.....	.....	.....	3,375	21,957	.....	28
2,931	4,089	19,176	800	31,802	10,537	10,798	.....	.....	.....	.....	48,682	6,730	1,000	29
81	5,702	14,556	1,500	28,617	4,177	9,863	.....	.....	.....	.....	24,876	3,208	9,800	30
24,984	2,936	8,889	.....	17,552	5,842	.....	.....	.....	.....	.....	3,266	9,079	1,650	31
30,043	3,776	11,655	92	40,170	12,009	.....	.....	.....	.....	.....	51,358	15,067	5,780	32
10,907	.....	6,275	.....	28,536	.....	.....	.....	.....	.....	.....	14,097	30,593	.....	33
6,152	3,077	9,153	.....	13,654	10,902	.....	.....	.....	.....	.....	667	14,176	.....	34
2,297	1,554	13,664	.....	31,913	23,382	.....	.....	.....	.....	.....	21,131	38,880	.....	35
15,005	1,583	5,657	7,816	25,838	22,008	.....	628	.....	.....	1,270	19,969	10,465	.....	36
22,395	2,842	7,595	.....	9,448	6,421	.....	.....	9,774	.....	.....	1,912	1,232	.....	37
5,596	1,344	11,176	.....	7,585	2,000	.....	.....	.....	.....	.....	.....	6,961	.....	38
12,771	900	8,360	1,660	23,878	5,750	.....	5,750	23,352	2,746	1,590	1,988	33,603	600	39
10,319	3,590	7,859	.....	11,630	8,892	.....	.....	.....	.....	.....	2,031	8,233	.....	40
20,000	1,203	20,966	.....	9,953	3,571	.....	.....	.....	.....	.....	16,605	19,587	.....	41
7,410	376	3,060	.....	14,666	.....	.....	.....	.....	.....	.....	9,069	11,659	.....	42
1,724	2,881	10,307	.....	29,015	5,497	6,293	.....	.....	.....	.....	29,381	6,931	.....	43
7,282	320	7,288	.....	18,495	4,393	4,359	.....	8,788	.....	.....	12,294	17,789	.....	44
1,104	2,700	28,573	.....	26,014	4,945	.....	.....	.....	.....	.....	13,529	10,038	1,164	45
3,439	509	8,392	.....	11,559	3,293	.....	.....	.....	.....	.....	1,819	4,761	.....	46
.....	.....	6,106	.....	13,740	.....	.....	.....	.....	.....	.....	14,708	19,097	.....	47
2,752	605	4,928	.....	16,577	.....	.....	.....	.....	.....	.....	17,145	19,499	.....	48
7,226	400	2,613	1,833	.....	10,240	.....	880	.....	.....	81	11,731	12,272	.....	49
638	1,393	3,113	.....	21,595	.....	.....	.....	.....	.....	.....	8,485	20,885	.....	50
9,918	.....	4,406	.....	8,703	2,612	.....	.....	.....	.....	.....	6,630	5,077	300	51
14,326	.....	7,406	1,600	26,228	9,425	.....	1,500	4,693	.....	991	14,635	6,275	.....	52
1,241	380	12,114	.....	26,503	8,255	.....	8,904	.....	.....	900	18,579	17,987	.....	53

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

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

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY.									III.—CONSERVATION OF HEALTH.			
		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.[1]	Other protection to person and property.	Total.	General conduct of health department.	Prevention and treatment of communicable diseases.	Conservation of child life.
					General conduct of department.	Water.								
	Grand total.....	$110,822,753	$117,201	$56,773,059	$42,658,419	$2,578,491	$830,115	$1,806,694	$4,278,525	$1,780,249	$8,916,084	$4,093,702	$3,847,910	$974,472
	Group I.....	56,136,098	68,741	32,065,706	17,863,518	509,662	582,426	1,332,202	2,774,720	939,033	4,680,361	2,011,179	2,025,951	643,231
	Group II.....	16,663,463	.....	7,868,711	7,095,456	253,881	173,157	414,548	469,992	387,688	1,336,761	531,109	702,929	102,723
	Group III.....	18,717,384	23,507	8,521,901	8,638,175	685,602	39,612	55,171	567,925	185,401	1,473,317	729,354	617,155	126,808
	Group IV.....	11,244,769	14,077	4,891,089	5,249,141	649,892	22,256	1,110	275,968	141,236	846,562	450,163	334,265	62,434
	Group V.....	8,061,039	10,876	3,425,652	3,812,099	479,364	12,664	3,573	189,920	126,891	578,783	371,897	167,610	39,276
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.													
1	New York, N. Y.....	$26,337,471	.....	$14,581,517	$8,221,350	$509,429	$493,405	$528,647	$1,670,717	$332,406	$2,518,991	$1,191,205	$956,136	$371,650
2	Chicago, Ill.....	9,838,815	.....	6,049,827	3,028,608	.....	.....	234,613	375,742	149,935	525,917	175,104	304,465	46,348
3	Philadelphia, Pa.....	6,297,917	.....	4,245,035	1,397,352	.....	36,802	264,321	143,454	210,953	426,480	111,879	238,580	76,021
4	St. Louis, Mo.....	3,305,783	.....	1,998,629	1,059,756	.....	16,569	65,977	85,303	79,549	115,471	50,690	49,609	15,172
5	Boston, Mass.....	3,885,250	.....	2,098,516	1,484,969	.....	19,760	68,827	205,664	7,494	525,821	206,714	246,559	72,548
6	Cleveland, Ohio.....	1,631,857	.....	771,217	720,988	233	.....	38,942	89,596	10,881	142,130	86,589	11,979	43,562
7	Baltimore, Md.....	2,250,833	.....	1,238,941	899,197	.....	1,168	.....	93,824	17,683	184,590	94,438	83,535	6,617
8	Pittsburgh, Pa.....	2,588,172	$68,741	1,082,024	1,051,208	.....	14,702	130,965	110,400	130,132	240,961	94,560	135,088	11,313
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.													
9	Detroit, Mich.....	$1,721,877	.....	$811,815	$821,144	$27,964	.....	$26,407	$25,650	$8,867	$134,124	$39,452	$81,922	$12,750
10	Buffalo, N. Y.....	1,979,310	.....	924,151	809,724	76,106	$79,751	38,065	18,840	32,673	207,555	84,044	111,411	12,100
11	San Francisco, Cal.....	3,163,073	.....	1,430,863	1,368,582	133,311	.....	77,873	57,602	94,842	107,957	71,694	21,363	14,900
12	Milwaukee, Wis.....	1,351,782	.....	605,363	677,919	4,080	.....	25,241	33,523	5,656	84,337	50,179	31,426	2,732
13	Cincinnati, Ohio.....	1,755,245	.....	841,078	806,065	7,167	8,289	24,033	55,707	12,906	164,540	43,126	111,257	10,157
14	Newark, N. J.....	1,573,850	.....	879,670	606,848	.....	990	24,487	53,176	8,679	224,602	.....	206,043	18,559
15	Los Angeles, Cal.....	1,252,990	.....	552,055	419,911	5,253	.....	91,117	89,191	95,463	90,876	73,534	5,302	12,040
16	New Orleans, La.....	959,496	.....	418,342	462,479	.....	139	41,337	31,412	5,787	116,087	78,816	34,711	4,560
17	Washington, D. C.....	1,918,842	.....	1,017,945	609,549	.....	76,594	34,355	65,553	114,816	142,703	60,907	75,763	6,033
18	Minneapolis, Minn.....	986,998	.....	387,429	513,265	.....	7,394	31,633	39,276	7,999	63,980	31,357	23,731	8,892
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.													
19	Jersey City, N. J.....	$968,504	.....	$598,528	$356,879	.....	$3,514	.....	$8,092	$1,491	$35,013	$23,106	$2,835	$9,072
20	Seattle, Wash.....	1,053,019	.....	411,087	536,013	$43,024	.....	.....	51,994	10,901	88,309	36,135	42,366	9,808
21	Kansas City, Mo.....	1,096,429	.....	602,183	427,441	.....	.....	.....	53,818	12,987	57,102	51,576	5,526	.....
22	Indianapolis, Ind.....	901,527	$6,372	397,557	354,286	124,051	.....	.....	14,104	5,157	55,540	31,080	12,149	12,311
23	Providence, R. I.....	942,867	.....	453,472	429,895	20,000	.....	$10,832	23,106	5,562	98,990	26,797	68,249	3,944
24	Louisville, Ky.....	759,796	.....	406,897	334,105	.....	.....	.....	15,682	3,112	68,129	16,467	47,912	3,750
25	Rochester, N. Y.....	840,897	10,402	399,997	414,852	.....	.....	.....	5,010	10,636	64,817	37,129	21,966	5,722
26	Denver, Colo.....	726,916	.....	290,242	290,193	75,201	.....	33,064	35,515	2,701	74,073	35,648	37,656	869
27	Portland, Oreg.....	733,965	.....	294,514	399,002	591	.....	.....	28,462	11,396	24,672	10,347	4,436	3,889
28	St. Paul, Minn.....	672,873	.....	275,693	369,925	.....	5,750	.....	18,835	2,667	45,651	20,140	21,911	3,600
29	Columbus, Ohio.....	555,695	.....	215,385	304,384	10,329	.....	.....	21,647	3,950	37,166	24,125	10,042	2,999
30	Toledo, Ohio.....	484,911	.....	206,624	265,527	.....	.....	.....	12,760	.....	22,331	10,178	5,793	6,360
31	Atlanta, Ga.....	499,211	.....	252,867	218,139	.....	12,110	.....	15,375	730	61,182	21,746	32,274	7,162
32	Oakland, Cal.....	459,853	.....	201,541	183,833	32,277	.....	.....	15,810	26,332	25,813	15,010	1,698	9 105
33	Worcester, Mass.....	479 371	.....	209,757	255,862	.....	1,237	.....	11,716	709	59,718	14,561	41,916	3,241
34	Birmingham, Ala.....	469,114	.....	197,638	190,208	46,956	.....	.....	24,694	9,618	36,237	30,528	2,878	2,831
35	Syracuse, N. Y.....	411,253	.....	193,781	203,076	.....	.....	.....	10,692	3,704	83,781	35,705	42,824	5,252
36	New Haven, Conn.....	501,814	.....	255,112	233,426	1,068	.....	.....	9,961	2,247	28,751	15,416	10,335	3,000
37	Memphis, Tenn.....	454,169	.....	228,017	196,465	.....	.....	.....	24,291	5,396	47,426	30,689	10,243	6,496
38	Scranton, Pa.....	237,445	4,702	111,243	106,708	.....	.....	.....	8,592	6,200	8,171	7,587	584	.....
39	Richmond, Va.....	397,262	.....	186,047	177,088	.....	12,561	.....	17,545	3,721	31,833	15,941	13,733	2,159
40	Paterson, N. J.....	399,092	.....	171,297	182,214	43,056	.....	.....	2,525	.....	24,268	10,356	12,365	1,547
41	Omaha, Nebr.....	675,147	2,031	153,588	234,820	252,382	.....	.....	26,795	5,431	24,820	19,410	5,204	206
42	Fall River, Mass.....	369,097	.....	184,174	173,167	.....	515	.....	4,531	710	42,658	12,088	28,976	1,594
43	Dayton, Ohio.....	349,170	.....	168,212	173,466	.....	.....	.....	3,963	3,529	18,727	11,585	5,142	2,000
44	Grand Rapids, Mich...	322,799	.....	121,809	178,542	9,060	.....	.....	7,325	6,063	56,051	12,230	40,560	3,261
45	Spokane, Wash.....	341,860	.....	129,921	185,500	.....	.....	.....	20,020	6,419	32,149	15,092	14,665	2,392
46	Nashville, Tenn.....	284,705	.....	125,416	143,361	.....	.....	.....	7,358	8,570	25,573	24,577	222	774
47	Lowell, Mass.....	324,855	.....	146,109	171,174	539	1,463	.....	5,525	43	23,699	16,910	3,536	3,253
48	Cambridge, Mass.....	319,189	.....	164,744	127,903	.....	1,936	.....	10,490	14,116	59,008	20,532	35,815	2,661
49	Bridgeport, Conn.....	355,356	.....	133,524	192,605	8,694	.....	9,775	9,258	1,500	17,534	15,794	1,740	.....
50	New Bedford, Mass.....	324,553	.....	172,699	134,563	.....	226	.....	16,713	352	42,907	17,094	19,957	5,856
51	San Antonio, Tex.....	217,134	.....	68,523	97,087	16,000	.....	.....	9,949	5,575	7,855	6,440	1,158	257
52	Hartford, Conn.....	403,087	.....	185,917	203,603	2,364	.....	1,500	8,764	939	21,060	14,954	4,669	1,437
53	Albany, N. Y.....	390,449	.....	186,886	192,803	.....	.....	.....	7,005	3,755	22,301	16,481	5,820	.....

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

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table see page 78.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public laundries, washhouses, and convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.	Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.[1]	Street lighting.	Waterways.	Repair and construction for compensation.	
$38,652,454	$6,270,813	$30,881,431	$250,087	$1,250,123	$55,879,142	$1,389,634	$19,031,815	$6,577,099	$2,794,873	$2,667,725	$21,256,950	$456,920	$1,703,926	
20,566,929	2,777,626	16,966,026	114,353	708,924	24,851,575	728,323	7,819,322	3,877,885	559,214	1,886,805	9,435,618	166 446	377,962	
5,323,576	1,184,959	3,986,783	42,108	109,726	9,483,840	159,819	4,124,331	753,034	623,731	173,191	2,943,061	93,192	613,581	
6,319,212	973,820	5,114,239	51,581	179,572	10,372,651	257,192	3,384,628	1,174,572	830,798	317,564	3,851,999	178,412	377,486	
3,784,517	770,304	2,842,607	24,311	147,295	5,975,082	121,531	1,870,262	468,159	347,124	196,435	2,750,363	7,334	213,874	
2,658,220	564,104	1,971,776	17,734	104,606	5,195,994	122,969	1,834,272	302,549	434,006	93,730	2,275,909	11,536	121,023	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.														
$9,580,202	$1,081,159	$8,263,781	.....	$235,262	$10,238,180	$393,191	$3,660,534	$737,457	.....	$1,424,708	$4,022,290	.....	.....	1
3,505,749	773,371	2,554,351	.....	178,027	2,541,340	63,414	609,115	530,031	$86,505	99,098	1,001,636	$36,816	$114,725	2
2,205,178	94,654	2,023,694	$16,860	69,970	4,841,384	86,501	1,208,674	1,530,448	44,847	47,227	1,810,452	16,502	96,733	3
1,147,944	192,630	862,563	2,671	89,780	1,600,670	94,057	563,310	56,269	244,610	2,615	639,209	.....	.....	4
1,692,149	400,095	1,258,603	19,339	14,022	2,055,685	76,358	366,567	422,505	162,011	282,817	727,232	.....	18,195	5
801,553	64,475	666,036	29,375	41,667	1,129,962	.....	249,665	386,337	.....	.....	336,198	45,405	112,357	6
850,520	101,613	702,946	41,268	4,693	865,649	14,202	369,497	32,702	8,211	4,689	366,234	67,723	2,391	7
783,634	69,629	633,662	4,840	75,503	1,578,705	.....	791,960	182,136	13,030	25,651	532,367	.....	33,561	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.														
$583,881	$56,052	$506,575	$8,790	$11,564	$1,374,523	$10,114	$971,033	$88,479	$1,360	$66,034	$168,880	$2,050	$66,573	9
485,819	26,023	458,839	.....	937	1,203,249	15,969	423,612	112,499	5,655	39,844	358,845	50,302	196,523	10
517,777	229,489	260,128	.....	28,160	898,495	20,596	393,824	26,528	34,928	.....	343,473	.....	78,846	11
775,612	151,405	591,496	1,210	31,511	735,518	.....	205,599	145,444	141,098	4,035	203,154	27,375	8,513	12
560,556	68,076	455,726	16,882	19,872	1,309,832	.....	589,288	118,709	19,271	14,513	435,898	.....	132,153	13
553,017	102,110	442,661	5,385	2,861	709,224	41,624	285,558	78,906	5,035	7,130	281,723	.....	9,248	14
253,682	26,135	227,747	.....	.....	823,247	12,319	328,396	28,534	135,457	.....	284,408	13,305	20,828	15
643,162	307,274	335,888	.....	.....	509,810	8,800	110,577	34,648	68,088	.....	282,658	.....	5,039	16
666,317	153,525	490,457	9,841	12,494	1,119,180	16,151	636,840	62,219	28,511	12,822	301,356	.....	61,281	17
283,553	63,970	217,276	.....	2,307	800,762	34,246	178,304	57,668	184,328	28,813	282,666	160	34,577	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.														
$219,472	$26,138	$193,334	.....	.....	$314,876	.....	$157,789	$380	.....	.....	$156,707	.....	.....	19
356,141	31,251	292,505	$4,382	$28,003	452,062	$40,117	42,246	26,453	$4,558	$124,146	173,466	$6,422	$34,654	20
310,087	19,831	290,256	.....	.....	507,280	40,335	244,911	1,345	.....	.....	205,379	.....	15,310	21
249,619	30,997	213,439	3,246	1,937	371,312	.....	129,850	23,017	44,860	.....	167,826	.....	5,759	22
271,572	148,363	122,202	.....	1,007	600,721	2,131	209,691	57,002	19,058	37,222	273,174	1,587	856	23
300,893	27,259	260,458	4,926	8,250	530,503	6,300	341,262	18,904	.....	.....	163,299	.....	738	24
405,975	31,025	367,802	3,687	3,461	490,796	15,211	87,588	58,692	42,022	32,383	254,900	.....	.....	25
166,427	24,669	124,777	2,307	14,674	493,495	13,351	186,273	31,678	69,640	.....	175,325	2,441	14,787	26
306,792	49,717	253,463	2,823	789	423,010	.....	86,668	30,307	31,513	.....	128,439	146,083	.....	27
175,606	36,916	136,518	.....	2,172	475,973	16,844	62,510	46,280	86,782	12,684	244,993	.....	5,880	28
302,608	50,771	242,216	.....	9,621	534,444	.....	42,543	359,875	.....	.....	34,575	.....	97,451	29
128,880	16,384	98,646	.....	13,850	169,320	.....	80,925	67,925	.....	16,509	.....	1,200	2,761	30
256,567	17,493	225,634	.....	13,440	250,758	3,500	105,300	7,563	.....	.....	116,327	.....	18,068	31
149,043	15,199	123,889	.....	9,955	394,008	29,681	147,008	5,783	77,948	.....	123,435	.....	153	32
185,722	81,716	99,784	4,222	.....	603,698	14,559	249,631	26,932	58,625	8,938	136,238	.....	108,775	33
87,678	5,449	81,963	.....	266	143,434	.....	56,006	1,189	12,357	.....	66,453	.....	7,399	34
206,263	15,480	189,764	.....	1,019	291,081	5,176	68,026	44,501	28,893	.....	144,485	.....	.....	35
103,307	19,201	79,706	.....	4,400	271,306	5,903	97,062	24,302	47,131	.....	89,621	.....	7,287	36
199,433	20,758	159,859	1,417	17,399	253,424	1,200	79,615	21,812	43,715	.....	97,808	.....	9,274	37
125,170	19,604	104,726	.....	840	137,898	.....	79,308	2,820	.....	.....	55,770	.....	.....	38
186,612	48,839	133,547	.....	4,226	95,535	.....	7,258	17,649	.....	.....	50,008	20,620	.....	39
91,023	11,062	79,961	.....	.....	120,366	.....	36,840	2,197	.....	.....	74,447	.....	6,882	40
99,467	19,638	75,853	.....	3,976	215,817	3,656	37,419	72,182	1,711	492	90,324	.....	10,033	41
100,064	16,464	80,530	35	3,035	187,919	10,202	58,297	4,890	17,508	9,110	87,912	.....	.....	42
130,785	17,002	109,292	471	4,020	179,260	.....	84,951	10,759	954	1,391	77,567	.....	3,638	43
89,515	13,333	67,552	.....	8,630	108,494	2,937	17,483	19,131	17,143	6,194	40,332	.....	5,274	44
155,033	8,652	141,342	971	4,068	232,090	5,667	58,122	49,949	28,046	21,384	61,103	.....	7,819	45
102,275	4,601	92,007	.....	5,667	177,527	2,820	74,079	944	38,160	.....	60,832	.....	692	46
116,388	17,658	98,640	.....	90	273,392	4,628	117,858	26,601	18,631	5,340	100,334	.....	.....	47
175,478	48,560	126,386	.....	532	226,266	8,800	58,418	34,167	36,699	6,392	80,737	.....	1,053	48
95,290	10,700	84,500	.....	.....	200,082	4,672	70,719	27,318	30,360	500	63,513	.....	3,000	49
170,576	40,460	130,116	.....	.....	219,870	12,984	62,163	24,267	25,815	18,188	76,394	59	.....	50
87,625	7,840	67,988	.....	11,797	102,977	2,316	23,057	7,902	20,965	262	34,017	.....	9,458	51
98,313	11,514	84,351	.....	2,448	217,913	4,202	94,012	14,553	27,704	14,364	63,078	.....	.....	52
113,513	9,186	81,233	23,094	.....	115,744	.....	24,740	5,303	.....	2,065	83,151	.....	485	53

[1] Includes undistributed highway expenses.

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

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

City number.	City.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
				Charities.				Hospitals.		Corrections.		
		Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
	Grand total	$31,321,703	$811,214	$2,238,494	$4,902,857	$4,781,682	$1,409,032	$3,882,912	$2,004,216	$4,810,283	$1,265,746	$215,267
	Group I	19,586,842	543,744	743,065	2,760,083	3,988,855	1,284,475	5,438,136	1,058,183	2,839,100	773,249	157,862
	Group II	5,597,761	87,725	347,425	981,309	470,999	93,347	1,246,614	824,593	1,185,566	318,623	41,560
	Group III	3,367,582	87,546	460,778	639,590	114,673	13,392	1,330,344	85,518	490,135	138,190	7,416
	Group IV	1,417,595	51,810	373,406	320,434	150,067	8,976	315,746	14,219	157,198	18,329	7,410
	Group V	1,351,923	40,389	313,820	201,441	57,088	8,842	552,072	21,703	138,194	17,355	1,019
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
1	New York, N. Y.	$10,060,130	$417,159	$142,332	$789,473	$2,931,192	$1,240,741	$3,206,940	.....	$1,279,784	$52,509	.....
2	Chicago, Ill.	2,436,253	.....	291,713	676,090	11,803	6,530	718,806	$42,231	424,613	223,163	$41,304
3	Philadelphia, Pa.	2,905,711	.....	60,689	374,168	874,983	.....	354,329	691,008	444,492	85,929	20,106
4	St. Louis, Mo.	800,761	10,948	699	127,974	4,459	2,691	291,819	147,249	118,462	83,234	13,226
5	Boston, Mass.	1,525,038	90,101	122,350	208,929	102,288	.....	587,404	.....	259,199	95,730	59,037
6	Cleveland, Ohio	588,727	.....	68,310	98,188	22,005	29,761	209,698	21,099	80,819	50,464	8,383
7	Baltimore, Md.	652,649	11,108	9,503	195,508	20,332	2,080	67,115	152,444	72,451	115,900	6,208
8	Pittsburgh, Pa.	617,573	14,428	47,469	289,753	21,793	2,672	2,025	4,153	159,363	66,320	9,598
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich.	$527,230	$10,975	$90,878	$146,824	.....	$2,087	$25,132	$28,567	$207,445	$14,148	$1,174
10	Buffalo, N. Y.	642,635	28,289	49,136	287,248	$54,839	33,388	25,339	.....	127,048	31,244	6,104
11	San Francisco, Cal.	808,613	.....	9,348	102,372	195,497	.....	272,665	2,433	117,994	18,304	.....
12	Milwaukee, Wis.	509,469	4,506	41,351	65,290	41,972	2,369	87,319	154,979	103,870	.....	7,873
13	Cincinnati, Ohio	544,464	.....	30,626	119,469	3,107	35,234	180,384	12,268	68,280	86,646	8,430
14	Newark, N. J.	717,936	.....	50,863	31,588	7,528	5,042	192,560	289,530	83,844	52,801	4,180
15	Los Angeles, Cal.	347,370	4,782	38,743	37,330	23,414	4,519	152,844	1,237	56,507	27,994	.....
16	New Orleans, La.	191,205	1,087	5,433	36,452	22,666	500	11,233	30,786	65,839	17,109	.....
17	Washington, D. C.	1,121,541	32,516	21,109	50,632	121,784	4,054	194,075	304,793	326,439	61,840	4,299
18	Minneapolis, Minn.	187,298	5,570	9,938	14,084	192	6,214	104,963	.....	28,300	8,537	9,500
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
19	Jersey City, N. J.	$119,550	$3,040	$9,324	.....	.....	.....	$107,186	.....	.....	.....	.....
20	Seattle, Wash.	78,548	.....	.....	.....	.....	.....	23,421	.....	$36,165	$18,962	.....
21	Kansas City, Mo.	299,905	15,528	7,580	.....	.....	.....	158,577	.....	118,220	.....	.....
22	Indianapolis, Ind.	117,883	.....	12,793	.....	.....	.....	104,118	.....	.....	.....	$972
23	Providence, R. I.	127,057	.....	15,730	$52,562	.....	.....	58,765	.....	.....	.....	.....
24	Louisville, Ky.	253,142	.....	8,229	23,591	$13,565	$834	80,513	.....	39,545	86,865	.....
25	Rochester, N. Y.	215,396	12,871	50,234	43,749	29,925	.....	58,840	.....	19,761	.....	16
26	Denver, Colo.	279,998	.....	48,542	37,686	215	1,853	110,936	$8,590	64,075	8,101	.....
27	Portland, Oreg.	4,215	.....	152	.....	.....	.....	2,757	.....	.....	1,306	.....
28	St. Paul, Minn.	113,352	2,770	9,161	9,531	.....	.....	52,450	2,451	36,989	.....	.....
29	Columbus, Ohio	50,566	.....	13,616	.....	3,730	.....	.....	.....	31,655	.....	1,365
30	Toledo, Ohio	41,771	.....	940	.....	.....	.....	12,000	.....	28,091	740	.....
31	Atlanta, Ga.	136,871	.....	10,863	6,300	1,200	3,300	78,198	.....	34,730	.....	2,280
32	Oakland, Cal.	3,791	.....	3,791	.....	.....	.....	.....	.....	.....	.....	.....
33	Worcester, Mass.	187,870	.....	17,152	39,222	.....	.....	128,839	.....	.....	2,657	.....
34	Birmingham, Ala.	37,335	.....	3,555	775	2,925	975	1,300	.....	26,635	1,150	.....
35	Syracuse, N. Y.	159,103	5,710	36,158	43,192	39,325	4,971	29,747	.....	.....	.....	.....
36	New Haven, Conn.	115,751	5,112	12,195	54,937	5,264	.....	4,520	31,550	.....	.....	2,173
37	Memphis, Tenn.	52,692	.....	.....	.....	.....	.....	52,692	.....	.....	.....	.....
38	Scranton, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Richmond, Va.	86,037	.....	25,084	47,536	2,550	.....	6,450	999	3,418	.....	.....
40	Paterson, N. J.	53,009	.....	9,221	21,536	752	.....	21,500	.....	.....	.....	.....
41	Omaha, Nebr.	7,761	.....	250	.....	.....	.....	1,506	.....	6,005	.....	.....
42	Fall River, Mass.	86,855	4,406	31,327	25,334	124	.....	25,483	.....	.....	181	.....
43	Dayton, Ohio	83,958	.....	7,294	.....	.....	.....	64,000	.....	12,664	.....	.....
44	Grand Rapids, Mich.	26,803	2,968	17,456	.....	715	.....	3,240	.....	2,424	.....	.....
45	Spokane, Wash.	34,948	.....	1,850	.....	1,850	1,100	4,140	.....	14,816	11,092	.....
46	Nashville, Tenn.	48,361	.....	.....	.....	.....	.....	38,956	.....	9,405	.....	.....
47	Lowell, Mass.	105,183	8,111	17,936	67,265	2,790	.....	5,056	.....	.....	4,025	.....
48	Cambridge, Mass.	59,682	5,149	17,120	26,386	4,336	89	4,314	.....	.....	2,288	.....
49	Bridgeport, Conn.	113,941	5,464	26,567	37,814	.....	.....	27,341	16,735	.....	.....	.....
50	New Bedford, Mass.	72,569	6,851	25,202	36,253	1,193	.....	2,247	.....	.....	823	.....
51	San Antonio, Tex.	24,474	.....	456	.....	.....	.....	18,701	.....	5,317	.....	.....
52	Hartford, Conn.	125,047	5,617	12,850	65,921	4,214	270	10,952	25,193	.....	.....	.....
53	Albany, N. Y.	44,158	3,949	8,000	.....	.....	.....	31,599	.....	.....	.....	610

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 78.]

VII.—EDUCATION.			VIII.—RECREATION.				IX.—MISCELLANEOUS.	X.—GENERAL.				City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation, parks, and trees.	Quasi productive park enterprises.		Total.	Pensions and gratuities.	Judgments and losses.	Undistributed expenses.	
$141,455,032	$135,196,241	$6,258,791	$17,617,447	$1,899,922	$15,372,200	$345,325	$1,808,306	$12,450,294	$7,624,056	$1,546,040	$3,280,198	
65,005,066	62,188,154	2,816,912	10,204,915	1,344,998	8,653,478	206,439	914,477	8,869,907	5,750,607	960,859	2,158,441	
19,402,790	18,405,825	996,965	2,616,651	403,144	2,115,960	97,547	153,972	1,437,022	943,050	90,973	402,999	
25,489,022	24,306,048	1,182,974	2,740,780	113,700	2,591,349	35,731	244,599	1,166,883	620,577	224,964	321,342	
17,433,598	16,756,313	677,285	1,179,766	23,788	1,155,978	.....	315,670	500,224	222,065	94,200	183,959	
14,124,556	13,539,901	584,655	875,335	14,292	855,435	5,608	179,588	476,258	87,757	175,044	213,457	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
$31,203,009	$30,004,783	$1,198,226	$3,912,562	$750,157	$3,162,405	.....	$46,970	$5,531,435	$3,924,962	$443,061	$1,163,412	1
10,149,699	9,870,999	278,700	2,679,053	166,938	2,305,676	$206,439	110,694	1,266,273	861,376	176,768	234,129	2
6,314,570	6,111,799	202,771	935,482	273,640	661,842	.....	429,310	910,025	218,246	183,432	508,347	3
3,365,440	3,199,507	165,933	393,807	37,797	356,010	.....	21,872	119,065	38,872	2,664	77,529	4
4,968,734	4,609,466	359,268	1,172,613	1,452	1,171,161	.....	211,706	468,767	384,436	48,362	35,969	5
3,018,843	2,762,388	256,455	264,462	6,798	257,664	.....	85,565	273,654	170,853	47,801	55,000	6
1,974,429	1,896,929	77,500	392,459	20,384	372,075	.....	1,624	110,627	64,810	6,632	39,185	7
4,010,342	3,732,283	278,059	454,477	87,832	366,645	.....	6,736	190,061	87,052	58,139	44,870	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
$1,984,259	$1,871,136	$113,123	$359,519	$41,726	$309,081	$8,712	$20,626	$249,210	$90,755	$14,020	$144,435	9
1,869,066	1,748,786	120,280	311,689	65,979	245,710	.....	26,233	195,421	159,629	29,807	6,035	10
1,854,458	1,779,200	75,252	371,728	28,209	305,395	38,124	3,287	213,148	160,348	.....	52,800	11
1,887,378	1,793,645	93,733	281,506	62,433	219,073	.....	29,728	84,878	55,515	4,367	21,996	12
2,118,911	1,986,511	132,400	206,833	.....	206,833	.....	49,163	208,545	143,077	25,262	40,206	13
2,296,222	2,175,359	120,863	262,494	10,000	252,494	.....	4,040	123,123	80,222	.....	42,901	14
2,140,894	2,037,204	103,690	236,675	102,214	134,461	.....	6,426	67,614	28,339	419	38,855	15
1,087,217	1,047,204	40,013	85,569	2,113	83,456	.....	1,440	43,757	29,689	2,030	12,038	16
2,250,614	2,195,834	54,780	303,496	87,717	215,779	.....	10,364	179,761	119,007	9,786	41,968	17
1,913,771	1,770,940	142,831	197,142	2,753	143,678	50,711	2,665	80,565	73,578	5,282	1,705	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
$1,213,305	$1,163,093	$50,212	$47,612	.....	$47,612	.....	$633	$89,740	$81,745	$7,995	.....	19
1,575,533	1,442,085	133,448	184,195	$2,649	180,765	$781	.....	53,132	13,421	37,215	$2,496	20
1,149,689	1,104,845	44,844	285,713	.....	285,713	.....	388	34,458	2,996	21,754	9,708	21
1,092,381	1,040,234	52,147	89,591	.....	89,591	.....	567	56,102	51,754	7,348	.....	22
1,075,741	1,046,713	29,028	107,829	6,962	94,439	6,428	2,236	66,550	46,249	6,188	14,113	23
863,324	797,056	66,268	92,569	.....	92,569	.....	1,107	96,064	48,793	15,072	32,199	24
993,853	993,534	349	222,289	.....	222,289	.....	24,235	77,778	68,856	2,513	6,409	25
1,274,962	1,237,076	37,886	241,089	24,354	216,735	.....	14,954	78,528	17,092	2,869	58,567	26
1,088,250	1,048,680	39,570	52,820	5,779	47,041	.....	.....	18,163	1,792	685	15,686	27
939,249	872,643	66,606	118,838	410	97,850	20,578	1,144	41,948	24,562	13,894	3,492	28
945,820	908,968	36,852	49,212	.....	49,212	.....	678	48,622	23,451	24,702	469	29
760,541	739,207	21,334	67,396	5,596	61,800	.....	312	32,592	32,287	305	.....	30
445,029	427,146	17,883	59,775	7,364	52,411	.....	2,525	9,213	3,662	5,551	.....	31
915,344	868,206	47,138	96,485	8,700	87,785	.....	.....	14,637	10,942	.....	3,695	32
908,814	851,690	57,124	69,432	219	69,213	.....	38,281	8,380	1,368	7,012	.....	33
420,180	421,680	4,506	11,648	.....	11,648	.....	.....	67,762	.....	15,443	52,319	34
660,892	618,925	41,967	56,504	7,500	49,004	.....	12,236	42,921	31,127	6,796	4,998	35
744,082	705,712	38,370	58,022	.....	58,022	.....	2,503	37,416	26,947	1,895	8,574	36
435,552	416,892	18,660	130,948	15,980	114,968	.....	.....	7,146	.....	1,338	5,808	37
611,706	591,932	19,774	18,990	.....	18,990	.....	.....	21,239	4,288	.....	16,951	38
330,654	329,654	1,000	53,929	.....	53,929	.....	15	15,090	2,670	1,196	11,224	39
512,461	485,888	26,573	20,866	.....	20,866	.....	112	30,865	25,150	.....	5,715	40
650,802	624,093	26,709	50,695	5,344	45,351	.....	282	16,071	15,952	.....	119	41
526,798	497,506	29,292	25,836	.....	25,836	.....	21,454	7,555	1,717	4,093	1,745	42
558,487	535,236	23,251	16,785	825	15,960	.....	491	21,057	11,912	9,145	.....	43
587,531	546,903	40,628	34,166	7,548	26,618	.....	.....	3,154	1,983	278	893	44
695,555	659,628	35,927	44,063	5,685	35,607	2,771	.....	28,670	8,404	1,446	18,820	45
377,783	358,176	19,607	77,477	.....	77,477	.....	.....	8,290	.....	3,308	4,982	46
444,203	428,954	15,249	43,011	.....	43,011	.....	40,706	43,232	10,546	3,340	29,346	47
555,254	524,843	30,411	73,497	.....	73,497	.....	27,828	16,382	12,044	4,338	.....	48
332,276	313,624	18,652	31,766	.....	31,766	.....	.....	3,826	1,155	1,355	1,316	49
472,152	422,564	49,588	46,126	1,348	44,778	.....	47,491	1,643	.....	1,643	.....	50
313,629	301,608	12,021	16,117	.....	16,117	.....	.....	11,400	241	7,483	3,676	51
587,446	569,946	17,500	68,128	5,937	57,018	5,173	133	21,039	11,145	1,872	8,022	52
423,708	411,108	12,600	77,361	1,500	75,861	.....	4,300	33,218	26,326	6,892	.....	53

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

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.									
			Total.	Legislative branch.			Executive branch.					
							Chief executive.		Financial.			
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Mayor.	Executive boards and commissions.	Auditor, or comptroller.	Special accounting and auditing.	Treasurer, or chamberlain.	Assessment and levy of revenue.
54	Trenton, N. J.	$1,080,240	$94,544	$10,692	$5,510	$950	$2,996	.....	$5,293	.....	$6,368	$11,760
55	Reading, Pa.	742,493	41,816	.....	3,650	.....	3,440	.....	2,100	.....	4,800	7,961
56	Dallas, Tex.	991,896	86,183	.....	.....	.....	.....	$18,387	5,535	.....	10	10,254
57	Salt Lake City, Utah	1,353,752	146,876	9,243	7,442	.....	5,436	.....	11,454	.....	11,945	5,731
58	Camden, N. J.	1,054,752	87,845	12,103	3,772	.....	5,000	.....	5,526	.....	4,264	14,132
59	Springfield, Mass.	1,820,556	84,374	730	1,400	.....	5,308	.....	4,015	.....	9,511	14,909
60	Lynn, Mass.	1,165,980	87,624	.....	.....	.....	194	18,183	4,531	.....	5,804	13,626
61	Lawrence, Mass.	1,202,818	62,127	561	100	.....	2,824	.....	4,109	$5,830	8,282	6,441
62	Tacoma, Wash.	1,371,027	129,285	.....	.....	.....	.....	23,863	15,105	2,889	18,685	.....
63	Des Moines, Iowa.	1,277,583	76,597	.....	.....	.....	.....	21,674	7,282	195	5,014	1,250
64	Wilmington, Del.	771,143	90,924	14,589	1,533	.....	3,176	.....	2,876	.....	3,037	2,250
65	Kansas City, Kans.	809,843	68,093	.....	.....	.....	.....	25,643	4,749	594	3,665	1,230
66	Yonkers, N. Y.	1,630,204	167,295	19,861	9,462	.....	5,546	.....	12,531	.....	17,917	16,662
67	Youngstown, Ohio.	857,194	63,197	2,062	3,134	.....	5,999	.....	5,457	.....	4,127	1,173
68	Houston, Tex.	913,148	84,890	.....	.....	.....	.....	15,666	5,516	.....	726	8,563
69	Norfolk, Va.	923,710	123,842	1,316	9,164	.....	2,985	.....	8,123	400	7,204	9,517
70	Duluth, Minn.	1,086,911	112,468	11,524	6,590	.....	3,643	.....	6,877	427	7,678	20,233
71	Fort Worth, Tex.	711,164	84,227	.....	.....	.....	8,543	15,088	5,450	3,265	301	6,752
72	Somerville, Mass.	1,244,942	73,225	5,771	.....	.....	4,399	.....	728	350	10,853	10,752
73	St. Joseph, Mo.	892,579	75,736	1,605	3,265	.....	4,525	.....	9,756	.....	7,359	5,893
74	Utica, N. Y.	957,475	93,644	9,675	3,885	102	4,768	.....	7,167	.....	8,792	11,378
75	Troy, N. Y.	1,116,151	114,491	12,948	1,420	.....	5,697	.....	8,798	.....	7,852	9,094
76	Elizabeth, N. J.	695,709	59,603	1,595	4,693	.....	2,100	.....	12,400	.....	2,766	13,121
77	Schenectady, N. Y.	926,217	106,506	11,724	4,880	.....	6,662	.....	8,032	.....	9,254	9,250
78	Waterbury, Conn.	923,708	92,713	1,907	5,962	.....	3,240	.....	7,178	.....	845	10,397
79	Akron, Ohio.	768,550	81,429	9,572	2,279	.....	4,039	.....	5,848	.....	1,077	.....
80	Oklahoma City, Okla.	888,125	69,696	7,258	9,756	3,281	5,169	599	8,365	150	3,432	3,242
81	Manchester, N. H.	706,244	60,334	2,812	100	169	4,536	.....	4,182	.....	3,496	9,638
82	Hoboken, N. J.	967,384	77,984	6,538	5,016	.....	2,021	.....	2,872	5,200	4,540	14,445
83	Evansville, Ind.	601,871	40,159	2,000	3,698	.....	4,000	.....	7,470	.....	4,598	1,400
84	Wilkes-Barre, Pa.	601,079	40,999	962	5,160	.....	2,720	.....	3,178	587	3,950	7,334
85	Erie, Pa.	568,912	37,436	688	3,385	26	3,960	.....	3,221	.....	3,515	6,221
86	Peoria, Ill.	922,660	75,061	5,272	3,618	.....	4,777	.....	3,892	366	2,769	5,734
87	Fort Wayne, Ind.	599,603	31,994	3,000	2,000	.....	3,000	.....	3,947	.....	2,000	500
88	Harrisburg, Pa.	665,271	54,053	1,764	4,115	.....	3,000	.....	4,037	.....	6,102	4,354
89	Savannah, Ga.	762,637	73,498	4,568	5,468	2,000	6,128	.....	.....	1,110	.....	5,086
90	Jacksonville, Fla.	708,699	67,288	6,344	7,453	321	4,434	.....	2,032	2,224	.....	11,686
91	East St. Louis, Ill.	633,573	74,769	5,649	3,088	.....	4,090	.....	3,183	100	1,777	10,643
92	Terre Haute, Ind.	639,601	53,206	3,560	3,186	.....	3,160	.....	3,601	1,300	3,069	534
93	Holyoke, Mass.	604,397	70,890	2,371	600	.....	2,979	.....	3,423	390	4,649	9,799
94	Portland, Me.	941,658	49,920	603	4,537	.....	2,901	.....	2,662	159	10,614	7,905
95	South Bend, Ind.	506,379	38,553	2,000	1,204	.....	3,001	.....	5,536	.....	2,488	500
96	Charleston, S. C.	689,683	51,546	2,398	2,300	.....	4,355	.....	.....	.....	8,663	7,090
97	Brockton, Mass.	815,159	59,842	.....	655	.....	2,298	.....	1,906	.....	5,082	9,708
98	Passaic, N. J.	514,993	45,215	2,792	3,881	1,335	99	.....	2,748	590	1,222	6,494
99	Bayonne, N. J.	694,458	58,021	6,473	4,432	.....	2,512	.....	3,383	.....	3,241	3,834
100	Johnstown, Pa.	443,657	22,668	378	2,166	.....	2,088	.....	2,423	.....	3,544	1,649
101	Wichita, Kans.	610,455	54,204	.....	.....	.....	.....	13,957	1,601	.....	2,527	.....
102	Covington, Ky.	534,166	59,555	3,045	4,600	.....	3,900	.....	2,975	150	5,950	3,829
103	Allentown, Pa.	388,712	31,157	.....	1,538	.....	1,994	.....	1,990	.....	3,343	1,775
104	Pawtucket, R. I.	710,394	71,122	8,242	250	.....	2,011	.....	4,774	798	3,730	7,053
105	Springfield, Ill.	568,568	68,867	2,367	4,162	.....	3,542	.....	3,509	2,000	2,840	8,255
106	Altoona, Pa.	420,349	38,627	470	1,260	.....	2,612	.....	1,510	.....	2,510	1,197
107	Mobile, Ala.	445,212	40,926	875	2,567	.....	2,933	6,497	1,530	1,580	1,828	500
108	Canton, Ohio.	451,449	48,051	2,672	1,120	.....	3,872	.....	3,298	.....	3,377	296
109	Saginaw, Mich.	600,058	61,882	14,237	2,762	.....	1,000	.....	3,753	.....	6,810	6,090

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$485,798	$47,114	$4,402	$5,041	$500	$2,578	.....	$2,462	$75	$2,656	$4,383
111	Sioux City, Iowa.	496,943	51,641	.....	.....	.....	.....	$18,436	2,124	493	2,790	.....
112	Atlantic City, N. J.	1,143,032	90,635	.....	4,124	.....	5,680	.....	7,030	.....	2,793	11,785
113	Rockford, Ill.	506,026	45,860	2,664	300	.....	2,360	.....	5,330	400	.....	3,991
114	Lancaster, Pa.	364,262	22,097	562	1,600	.....	3,600	.....	2,875	.....	3,016	1,387
115	Springfield, Ohio.	477,354	43,163	2,330	1,583	.....	3,351	.....	3,303	861	2,124	.....
116	Little Rock, Ark.	391,571	32,404	4,903	1,132	.....	4,133	.....	1,143	200	3,321	335
117	Sacramento, Cal.	835,625	81,094	6,898	5,501	.....	5,004	.....	5,055	300	1,701	5,197
118	Pueblo, Colo.	547,530	50,798	4,850	2,439	.....	2,636	.....	2,331	500	3,876	.....
119	Chattanooga, Tenn.	545,290	41,409	1,708	.....	.....	2,476	8,531	3,902	475	5,044	1,287
120	Bay City, Mich.	409,207	37,992	2,838	2,538	.....	1,000	.....	3,240	535	6,705	3,830
121	York, Pa.	319,846	25,485	168	1,150	.....	2,065	.....	1,425	325	342	1,475
122	Malden, Mass.	679,099	36,629	1,956	400	.....	1,089	.....	2,350	.....	2,903	6,558
123	New Britain, Conn.	428,845	46,513	2,454	2,345	.....	1,413	.....	950	.....	715	6,309
124	Haverhill, Mass.	502,605	50,773	.....	.....	.....	.....	11,414	3,865	1,100	6,293	9,053

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 78.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

I.—GENERAL GOVERNMENT—continued.														
Executive branch—Continued.					Judicial branch.						Elections.	General government buildings.		City number.
Financial—Contd.		Legal.		Other general executive.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.		Care and maintenance.	Rent of leased buildings.	
Collection of revenue.	Other financial.	Solicitor.	Other legal.											
$12,246	$503	$3,083	.....	$9,864	$6,211	.....	$4,949	.....	.....	$150	$2,912	$11,057	.....	54
11,214	1,116	.....	$4,510	.....	.....	.....	.....	.....	.....	.....	.....	3,025	.....	55
10,254	1,553	6,372	900	13,517	2,682	.....	.....	.....	.....	.....	5,678	7,541	$3,500	56
21,248	432	8,554	1,600	27,890	12,304	.....	.....	.....	.....	.....	11,056	12,535	.....	57
12,313	237	5,222	.....	7,689	3,325	.....	4,696	.....	.....	.....	540	9,026	.....	58
10,546	1,054	4,275	.....	21,340	.....	.....	.....	.....	.....	.....	8,967	2,319	.....	59
8,071	2,208	6,619	.....	11,926	.....	.....	.....	.....	.....	.....	8,529	6,925	1,008	60
.....	2,592	3,074	.....	13,550	.....	.....	.....	.....	.....	.....	7,869	6,889	.....	61
1,100	1,901	13,523	.....	13,001	3,040	.....	.....	.....	.....	.....	13,773	20,405	.....	62
5,550	.....	12,797	.....	6,088	3,211	.....	.....	.....	.....	.....	6,506	5,030	.....	63
14,960	67	4,651	.....	25,564	4,083	.....	.....	.....	.....	.....	7,108	7,030	.....	64
2,271	2,026	6,752	.....	972	1,207	.....	.....	.....	.....	.....	12,446	6,538	.....	65
.....	1,767	12,090	.....	25,276	16,278	.....	.....	.....	.....	.....	15,254	14,651	.....	66
1,780	2,230	8,489	.....	10,997	4,159	.....	.....	.....	.....	.....	11,245	2,315	.....	67
8,563	152	13,517	11,652	12,902	1,917	.....	.....	.....	.....	.....	686	5,030	.....	68
14,531	.....	4,647	1,739	34,644	1,342	$266	4,719	$14,083	$1,026	.....	2,024	6,112	.....	69
.....	66	6,360	.....	19,034	18,974	.....	.....	.....	.....	.....	4,602	4,460	.....	70
6,621	1,779	6,945	.....	20,025	1,600	.....	.....	.....	.....	.....	626	7,232	.....	71
2,174	350	2,368	.....	19,078	.....	.....	.....	.....	.....	.....	6,632	9,770	.....	72
2,997	95	10,666	.....	22,355	1,500	.....	.....	.....	.....	.....	1,188	4,502	.....	73
1,763	291	6,081	.....	15,121	7,025	.....	.....	.....	.....	.....	8,992	8,614	.....	74
3,095	1,125	9,870	.....	18,265	6,801	.....	4,563	.....	.....	.....	16,238	8,725	.....	75
1,544	616	4,103	.....	2,874	6,999	.....	.....	.....	.....	.....	553	6,149	.....	76
2,657	486	6,963	.....	22,667	5,448	.....	.....	3,640	.....	.....	7,001	6,292	1,500	77
8,227	300	11,720	660	8,573	9,916	.....	3,204	.....	.....	1,338	10,956	8,290	.....	78
.....	6,279	11,138	.....	20,980	235	6,545	.....	.....	.....	.....	11,141	1,396	.....	79
2,604	702	4,015	4,913	207	1,624	.....	.....	.....	.....	.....	10,401	3,678	.....	80
5,133	445	1,360	.....	17,236	3,934	.....	.....	.....	.....	.....	132	7,141	.....	81
8,365	839	4,693	.....	2,850	8,892	.....	.....	.....	.....	.....	2,040	9,673	.....	82
368	1,115	2,045	.....	8,728	1,800	.....	.....	.....	.....	.....	.....	2,937	.....	83
4,130	615	2,211	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,152	.....	84
5,020	458	4,227	.....	2,779	219	.....	.....	.....	.....	.....	.....	3,717	.....	85
20,064	.....	2,617	2,698	3,598	5,513	.....	.....	.....	.....	.....	6,383	7,210	50	86
.....	.....	2,839	.....	9,253	1,975	.....	.....	.....	.....	.....	.....	3,480	.....	87
7,699	8,110	4,430	.....	4,889	.....	.....	.....	.....	.....	.....	.....	3,053	2,500	88
15,430	.....	3,857	.....	15,585	3,961	.....	.....	.....	.....	.....	1,686	8,609	.....	89
8,182	778	5,326	.....	7,669	1,120	.....	.....	.....	.....	.....	2,078	7,641	.....	90
12,691	.....	5,322	515	3,204	3,255	.....	.....	.....	.....	.....	9,031	12,221	.....	91
.....	4,951	7,119	.....	16,615	1,880	.....	.....	.....	.....	.....	.....	4,231	.....	92
5,891	708	1,802	.....	17,737	.....	.....	.....	.....	.....	.....	6,768	13,773	.....	93
.....	1,513	1,287	.....	2,018	.....	.....	.....	.....	.....	.....	6,813	983	7,925	94
.....	120	2,554	.....	13,463	4,127	.....	.....	.....	.....	.....	.....	3,260	.....	95
2,845	2	3,082	.....	12,793	1,715	.....	.....	.....	.....	.....	2,409	3,894	.....	96
6,075	275	1,027	.....	16,102	.....	.....	.....	.....	.....	.....	4,179	11,935	.....	97
8,634	507	3,009	.....	2,613	6,219	.....	.....	.....	.....	.....	198	4,874	.....	98
6,746	1,826	4,025	.....	3,153	8,600	.....	.....	.....	.....	.....	5,477	4,319	.....	99
2,478	1,983	1,055	.....	2,865	.....	.....	.....	.....	.....	.....	.....	2,039	.....	100
1,080	2,338	5,523	845	6,507	1,200	.....	.....	.....	.....	.....	10,897	7,731	.....	101
1,376	.....	4,960	1,080	3,930	8,893	.....	.....	.....	444	.....	750	13,673	.....	102
7,804	2,932	1,183	911	6,262	.....	.....	.....	.....	.....	.....	.....	1,425	.....	103
4,471	1,979	4,615	.....	13,074	.....	.....	2,031	.....	100	.....	8,398	3,943	5,651	104
11,864	.....	3,625	.....	6,166	.....	2,933	.....	.....	.....	.....	12,063	5,541	.....	105
12,423	4,180	3,105	.....	5,110	.....	.....	.....	.....	.....	.....	.....	4,250	.....	106
8,780	114	3,775	.....	3,418	1,819	.....	.....	.....	.....	.....	947	3,763	.....	107
172	654	4,127	.....	16,404	2,155	.....	.....	.....	.....	.....	7,649	2,265	.....	108
50	3,044	2,475	.....	5,179	2,469	1,302	.....	.....	.....	.....	6,231	6,480	.....	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$241	$30	$3,991	.....	$3,228	$4,960	.....	.....	.....	.....	.....	$6,293	$6,274	.....	110
.....	271	2,478	.....	6,803	1,458	.....	.....	.....	.....	.....	3,558	13,230	.....	111
4,608	3,919	9,262	.....	10,264	3,413	.....	$5,051	.....	.....	.....	1,219	21,487	.....	112
11,972	.....	3,317	$1,181	4,073	1,850	.....	.....	.....	.....	.....	5,260	3,162	.....	113
1,241	4,954	1,607	.....	167	.....	.....	.....	.....	.....	.....	.....	1,088	.....	114
274	462	5,028	.....	8,453	2,878	.....	.....	.....	.....	.....	6,847	5,669	.....	115
6,907	1,008	1,884	750	508	1,667	.....	.....	.....	.....	.....	578	3,845	.....	116
13,301	75	3,331	3,237	13,500	4,754	.....	.....	.....	.....	.....	6,333	6,907	.....	117
5,503	170	2,700	.....	5,967	900	.....	.....	.....	.....	.....	11,487	4,439	.....	118
.....	345	4,568	.....	70	3,165	.....	.....	.....	.....	.....	1,443	8,395	.....	119
383	.....	2,688	.....	3,474	1,535	.....	.....	.....	.....	.....	4,126	5,100	.....	120
6,533	1,437	6,310	.....	726	.....	.....	.....	.....	.....	.....	.....	1,429	$2,100	121
4,606	791	1,691	.....	7,276	.....	.....	.....	.....	.....	.....	4,883	2,226	.....	122
4,310	451	2,125	1,403	2,447	5,031	.....	186	.....	.....	$25	4,956	11,281	110	123
.....	402	1,856	.....	7,398	.....	.....	.....	.....	.....	.....	4,365	5,027	.....	124

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

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY.								III.—CONSERVATION OF HEALTH.			
		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.[1]	Other protection to person and property.	Total.	General conduct of health department.	Prevention and treatment of communicable diseases.	Conservation of child life.
					General conduct of department.	Water.								
54	Trenton, N. J.	$263,052	.....	$135,950	$117,725	.....	.....	.....	$6,047	$3,330	$15,016	$3,119	$3,781	$3,116
55	Reading, Pa.	122,817	.....	68,956	50,992	.....	.....	.....	2,569	.....	8,731	7,531	.....	1,200
56	Dallas, Tex.	248,141	.....	89,748	140,535	.....	$1,200	.....	8,755	7,903	7,490	1,793	5,697	.....
57	Salt Lake City, Utah.	197,118	.....	95,125	90,504	.....	.....	.....	7,460	4,029	28,954	21,084	6,036	1,834
58	Camden, N. J.	311,000	.....	159,132	140,449	$50	.....	.....	3,784	7,585	15,995	11,617	908	3,470
59	Springfield, Mass.	421,568	.....	156,454	216,066	34,075	892	.....	14,043	38	28,372	9,484	15,691	3,197
60	Lynn, Mass.	256,322	.....	110,818	128,791	.....	322	.....	15,238	1,153	35,774	11,208	21,948	2,618
61	Lawrence, Mass.	230,961	.....	108,212	114,044	.....	1,718	.....	6,024	963	65,833	20,667	45,166	.....
62	Tacoma, Wash.	353,272	.....	99,383	158,561	86,023	.....	.....	6,217	2,788	20,111	8,120	7,582	4,409
63	Des Moines, Iowa.	267,921	.....	90,565	125,360	48,721	.....	.....	2,612	663	9,954	7,455	408	2,091
64	Wilmington, Del.	173,472	.....	98,016	65,950	.....	.....	.....	4,013	5,493	9,630	7,349	2,281	.....
65	Kansas City, Kans.	187,435	.....	77,838	72,539	34,206	.....	.....	2,852	.....	7,326	6,064	1,262	.....
66	Yonkers, N. Y.	372,799	.....	206,838	146,676	.....	.....	.....	13,144	6,141	37,124	16,454	18,753	1,917
67	Youngstown, Ohio.	218,472	.....	111,929	99,189	.....	.....	.....	6,754	600	5,015	3,988	317	710
68	Houston, Tex.	243,621	.....	105,709	124,708	.....	.....	.....	4,425	8,779	26,051	24,078	1,223	750
69	Norfolk, Va.	275,070	.....	145,585	105,429	2,994	2,299	.....	6,189	12,574	23,707	12,997	8,589	2,121
70	Duluth, Minn.	279,586	.....	94,508	135,119	38,557	2,010	.....	6,177	2,915	23,101	10,669	8,959	3,473
71	Fort Worth, Tex.	194,540	.....	77,668	109,816	.....	300	.....	4,553	1,903	9,941	9,256	685	.....
72	Somerville, Mass.	198,920	.....	94,473	93,373	.....	500	.....	3,477	7,097	33,590	14,589	17,793	1,508
73	St. Joseph, Mo.	247,781	.....	107,530	95,435	39,039	.....	.....	4,557	1,220	7,527	1,931	5,596	.....
74	Utica, N. Y.	239,701	$4,386	65,745	118,908	41,892	.....	.....	7,560	1,210	8,438	6,179	2,259	.....
75	Troy, N. Y.	244,471	.....	124,500	111,535	.....	.....	.....	1,625	6,811	19,917	10,457	9,460	.....
76	Elizabeth, N. J.	183,850	.....	98,500	74,325	6,476	158	.....	3,811	550	18,570	4,159	11,548	2,863
77	Schenectady, N. Y.	212,682	.....	96,931	106,736	.....	.....	.....	6,240	2,775	14,520	8,432	3,421	2,667
78	Waterbury, Conn.	173,571	.....	75,509	90,353	.....	.....	$1,110	5,131	1,468	18,542	14,414	2,428	2,000
79	Akron, Ohio.	193,841	.....	67,421	99,806	18,523	.....	.....	6,586	1,505	7,238	4,187	3,051	.....
80	Oklahoma City, Okla.	219,914	.....	112,217	95,514	.....	.....	.....	11,209	974	31,323	11,211	20,112	.....
81	Manchester, N. H.	202,811	.....	69,434	106,153	22,450	1,050	.....	3,379	345	15,198	6,595	6,765	1,826
82	Hoboken, N. J.	280,078	.....	146,614	130,243	.....	.....	.....	2,068	1,153	9,200	6,033	.....	3,167
83	Evansville, Ind.	165,877	1,200	73,348	89,729	.....	.....	.....	1,600	.....	9,120	3,918	5,202	.....
84	Wilkes-Barre, Pa.	119,650	.....	63,013	47,589	5,697	.....	.....	2,201	1,150	7,393	6,393	.....	1,000
85	Erie, Pa.	153,704	.....	64,163	84,251	.....	.....	.....	4,291	999	16,669	11,850	2,542	2,277
86	Peoria, Ill.	248,364	1,468	78,929	87,939	61,408	.....	.....	11,995	6,625	12,125	4,353	7,772	.....
87	Fort Wayne, Ind.	148,764	2,200	51,423	88,796	.....	.....	.....	4,151	194	6,449	4,619	1,470	360
88	Harrisburg, Pa.	94,215	.....	51,317	34,455	.....	.....	.....	5,101	3,342	9,355	5,616	1,709	2,030
89	Savannah, Ga.	249,004	.....	128,450	111,548	.....	3,158	.....	5,133	685	20,390	17,094	3,296	.....
90	Jacksonville, Fla.	228,989	.....	104,200	95,150	22,400	480	.....	4,759	1,980	17,496	9,390	8,106	.....
91	East St. Louis, Ill.	197,470	2,023	80,197	78,151	23,369	.....	.....	11,020	2,690	9,124	6,529	2,417	178
92	Terre Haute, Ind.	205,446	.....	76,232	80,382	42,419	.....	.....	5,412	1,001	4,248	2,330	1,918	.....
93	Holyoke, Mass.	196,159	.....	75,222	110,717	5,496	178	.....	4,546	.....	15,806	10,068	4,718	1,020
94	Portland, Me.	262,741	.....	102,809	142,538	7,422	6,431	.....	2,941	600	14,367	10,309	3,258	800
95	South Bend, Ind.	131,954	2,200	49,356	72,832	.....	.....	.....	2,975	4,591	3,094	3,020	74	.....
96	Charleston, S. C.	232,955	.....	107,155	74,152	45,120	.....	.....	2,800	3,728	11,621	7,402	3,728	491
97	Brockton, Mass.	171,659	.....	73,827	94,549	.....	742	.....	2,061	480	16,571	8,530	6,770	1,271
98	Passaic, N. J.	85,829	.....	36,076	30,463	16,682	300	.....	1,500	799	16,441	7,852	7,142	1,447
99	Bayonne, N. J.	154,780	.....	77,006	70,925	.....	380	.....	3,842	2,627	5,411	2,762	452	2,197
100	Johnstown, Pa.	119,457	.....	52,760	63,803	2,894	.....	.....	.....	.....	8,089	2,719	4,433	917
101	Wichita, Kans.	125,929	.....	45,096	54,930	24,223	.....	.....	1,650	30	9,431	7,548	1,883	.....
102	Covington, Ky.	130,970	600	64,625	59,672	4,416	.....	.....	1,632	25	5,222	4,322	.....	900
103	Allentown, Pa.	70,759	.....	30,440	38,971	.....	.....	.....	1,330	18	3,094	2,488	.....	606
104	Pawtucket, R. I.	150,081	.....	67,426	62,028	15,020	.....	.....	2,544	3,063	5,170	2,475	2,633	62
105	Springfield, Ill.	126,597	.....	50,004	70,801	.....	.....	.....	4,360	1,432	4,741	2,975	1,766	.....
106	Altoona, Pa.	106,850	.....	40,145	60,701	.....	.....	.....	3,294	2,710	3,792	3,792	.....	.....
107	Mobile, Ala.	150,600	.....	74,605	67,147	.....	108	.....	2,349	6,391	14,040	10,345	2,720	975
108	Canton, Ohio.	98,813	.....	34,076	58,838	.....	.....	.....	3,277	2,622	4,709	2,786	1,923	.....
109	Saginaw, Mich.	104,386	.....	47,881	52,950	.....	.....	.....	2,096	1,459	30,138	2,558	26,614	966

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$90,580	.....	$47,648	$40,089	.....	.....	.....	$1,297	$1,546	$5,988	$4,929	$1,059	.....
111	Sioux City, Iowa.	82,319	.....	39,539	40,519	.....	$5	.....	804	1,452	4,394	4,357	37	.....
112	Atlantic City, N. J.	393,431	.....	153,651	170,485	$32,000	100	.....	16,286	20,909	26,780	18,129	5,480	$3,171
113	Rockford, Ill.	108,154	$478	35,960	69,606	.....	.....	.....	1,796	314	3,907	1,751	.....	2,156
114	Lancaster, Pa.	65,265	.....	31,852	32,213	.....	.....	.....	1,200	.....	3,057	2,404	.....	653
115	Springfield, Ohio.	85,378	.....	28,464	54,341	.....	.....	.....	1,208	1,362	5,190	2,618	2,572	.....
116	Little Rock, Ark.	93,169	.....	49,713	41,356	.....	.....	.....	1,800	300	6,635	5,285	450	900
117	Sacramento, Cal.	155,606	.....	59,445	82,954	.....	.....	.....	2,800	10,407	13,496	12,896	.....	600
118	Pueblo, Colo.	158,436	.....	50,611	63,246	33,500	.....	.....	4,238	6,841	7,954	4,162	3,076	716
119	Chattanooga, Tenn.	176,494	3,184	73,975	89,321	9,684	.....	.....	.....	330	4,914	1,218	3,696	.....
120	Bay City, Mich.	72,441	.....	27,333	43,147	.....	.....	.....	1,760	201	5,067	4,923	144	.....
121	York, Pa.	55,195	.....	24,410	30,084	.....	.....	.....	.....	701	1,336	1,056	280	.....
122	Malden, Mass.	110,677	.....	49,749	56,100	.....	204	.....	4,624	.....	20,797	4,916	15,231	650
123	New Britain, Conn.	78,422	724	31,955	32,353	.....	.....	$3,573	2,554	263	3,426	3,063	13	350
124	Haverhill, Mass.	103,834	.....	46,839	52,882	302	.....	.....	3,384	427	13,044	5,471	6,970	603

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

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table see page 78.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.									City number.
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public laundries, washhouses, and convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.	Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.[2]	Street lighting.	Waterways.	Repair and construction for compensation.	
$66,064	$6,842	$59,222	.....	.....	$119,605	$5,521	$31,770	$4,346	$89	$783	$73,444	.....	$3,652	54
100,889	64,664	34,828	.....	$1,397	137,426	.....	47,920	.....	.....	.....	88,667	.....	839	55
67,053	8,774	58,279	.....	.....	174,627	2,748	65,352	18,065	27,346	7,738	53,378	.....	.....	56
111,675	22,015	79,208	.....	10,452	147,674	3,337	33,330	566	26,311	26,682	55,813	.....	1,635	57
50,316	5,192	43,715	$1,409	.....	97,028	.....	12,348	160	.....	.....	84,520	.....	.....	58
141,448	25,026	113,380	.....	3,042	295,460	7,425	94,219	19,797	45,519	22,021	104,260	.....	2,219	59
92,118	13,764	73,449	.....	4,905	128,624	3,912	30,225	9,286	20,556	6,151	57,051	$1,443	.....	60
113,320	29,763	83,557	.....	.....	211,610	1,677	103,320	15,559	20,969	8,424	61,661	.....	.....	61
72,891	15,939	49,893	3,559	3,190	235,155	.....	58,893	32,097	.....	38,627	102,724	.....	2,814	62
67,773	24,026	41,910	.....	1,837	136,415	19,058	37,529	6,703	.....	1,725	71,383	.....	17	63
81,607	11,330	66,497	180	3,600	108,817	2,000	49,231	514	2,609	367	44,521	.....	9,575	64
37,620	5,766	27,354	.....	4,500	91,490	1,027	28,348	1,170	.....	.....	49,977	.....	10,968	65
168,771	5,506	147,551	10,298	5,416	207,419	.....	68,574	539	11,770	.....	126,374	.....	162	66
75,159	13,945	54,734	.....	6,480	100,280	.....	23,027	6,594	.....	.....	41,169	.....	29,490	67
91,733	26,017	65,713	.....	3	151,071	5,400	41,234	29,384	2,709	21,994	43,308	.....	7,042	68
143,485	40,159	95,982	.....	7,344	90,955	.....	28,315	20,571	175	.....	36,631	3,800	1,463	69
41,463	19,715	21,748	.....	.....	145,157	4,281	54,576	17,286	25,764	6,681	36,569	.....	.....	70
28,208	4,588	23,620	.....	.....	82,929	5,269	27,884	8,061	2,698	7,875	31,142	.....	.....	71
138,493	35,824	102,471	.....	198	250,918	2,000	29,423	19,503	31,636	4,244	54,509	.....	109,603	72
36,840	6,933	26,611	1,184	2,112	85,652	3,901	34,535	8,463	3,688	2,795	32,300	.....	.....	73
104,831	4,508	98,409	.....	1,914	97,576	1,440	13,088	22,891	.....	2,091	51,668	.....	6,398	74
144,973	10,557	126,893	4,870	2,653	109,426	.....	32,952	1,627	5,378	.....	69,150	.....	319	75
61,601	7,688	51,449	.....	2,464	62,050	.....	6,263	4,636	4,412	.....	46,426	.....	313	76
77,681	8,679	63,802	.....	5,200	134,370	1,874	73,929	4,277	526	936	51,822	.....	1,006	77
62,503	9,438	53,065	.....	.....	109,762	3,213	28,729	14,213	12,199	2,267	49,141	.....	.....	78
68,628	18,575	48,253	.....	1,800	87,795	.....	24,604	6,875	.....	.....	56,316	.....	.....	79
79,056	6,609	71,656	.....	791	63,786	1,519	18,795	7,065	.....	6,104	28,866	.....	1,437	80
67,937	13,156	51,887	598	2,296	133,853	.....	39,840	9,489	12,376	5,659	62,973	.....	3,516	81
48,587	7,018	38,805	1,324	1,440	73,594	.....	47,200	496	.....	.....	25,291	.....	607	82
29,714	8,714	24,500	.....	1,500	62,203	.....	9,790	932	5,503	.....	45,673	300	.....	83
47,877	15,329	30,902	.....	1,646	100,688	4,727	44,121	1,328	.....	.....	50,512	.....	.....	84
27,598	8,296	15,946	.....	3,356	79,836	2,672	14,759	3,330	.....	1,718	56,943	.....	414	85
41,038	8,149	30,084	.....	2,805	102,803	1,418	12,263	24,755	.....	.....	64,367	.....	.....	86
45,184	8,279	34,422	.....	2,483	84,890	.....	16,618	36,809	.....	.....	31,188	.....	275	87
90,438	8,738	81,700	.....	.....	75,791	3,588	23,929	4,920	.....	2,000	41,354	.....	.....	88
110,465	17,569	74,836	.....	18,060	94,459	.....	50,502	11,345	2,800	.....	29,637	175	.....	89
146,939	48,531	83,812	.....	14,596	75,057	.....	27,486	7,571	.....	.....	40,000	.....	.....	90
49,006	10,587	38,419	.....	.....	53,730	2,340	7,017	5,369	776	.....	38,228	.....	.....	91
39,493	3,796	32,129	.....	3,568	50,333	2,100	6,114	445	.....	.....	41,674	.....	.....	92
55,725	5,520	49,205	.....	1,000	85,388	2,000	28,050	15,987	12,423	1,506	23,537	.....	1,885	93
62,437	21,551	40,786	100	.....	149,363	8,000	25,758	7,422	25,827	7,913	64,760	15	9,668	94
28,152	1,580	24,772	.....	1,800	61,882	2,100	13,726	56	.....	.....	46,000	.....	.....	95
63,268	12,851	46,204	.....	4,213	92,180	4,820	50,544	2,243	.....	.....	31,272	.....	3,301	96
62,725	26,319	35,927	479	.....	108,216	1,200	43,371	5,487	16,263	2,005	39,890	.....	.....	97
37,606	4,003	33,543	.....	.....	39,955	.....	145	239	8,854	487	27,363	.....	2,867	98
50,714	4,186	44,063	.....	2,465	43,836	1,800	588	5	2,485	.....	38,615	.....	343	99
25,846	2,780	21,986	.....	1,080	71,116	3,276	8,517	3,239	.....	.....	55,154	.....	930	100
42,985	14,216	26,849	.....	1,920	62,031	2,320	23,919	11,370	.....	.....	24,422	.....	.....	101
65,387	5,186	56,291	.....	3,910	79,739	.....	24,272	225	.....	.....	55,242	.....	.....	102
33,062	90	32,254	.....	718	79,368	.....	41,951	6,230	.....	.....	31,187	.....	.....	103
47,355	19,550	26,447	.....	1,358	137,036	2,368	64,634	2,389	10,601	2,150	54,399	.....	495	104
29,133	5,587	20,333	.....	3,213	43,123	.....	2,212	250	4,857	.....	35,804	.....	.....	105
16,880	4,194	12,686	.....	.....	41,173	1,200	17,997	300	.....	.....	21,676	.....	.....	106
33,495	691	30,304	.....	2,500	72,684	.....	41,064	1,227	.....	.....	29,024	1,369	.....	107
35,443	33,763	.....	.....	1,680	50,893	.....	11,371	2,172	.....	.....	37,350	.....	.....	108
23,829	3,173	20,266	.....	390	106,755	.....	74,091	22,281	.....	[2] 5,492	4,038	232	621	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$16,847	$3,007	$10,819	$821	$2,200	$59,028	$1,200	$10,772	$4,953	$9	$2,914	$39,055	.....	$125	110
26,550	11,561	14,989	.....	.....	61,200	.....	23,018	8,519	.....	.....	29,403	.....	260	111
134,277	1,036	119,098	14,143	.....	122,155	6,109	25,006	100	11,115	.....	69,535	.....	10,290	112
27,724	7,270	19,178	.....	1,276	60,566	.....	14,681	4,239	12,658	.....	27,042	.....	1,946	113
19,559	200	19,359	.....	.....	98,314	4,990	42,254	.....	.....	.....	51,070	.....	.....	114
29,471	3,967	24,104	.....	1,400	56,252	.....	7,133	1,372	.....	.....	47,747	.....	.....	115
16,170	3,587	10,059	.....	2,524	71,675	1,380	11,852	2,536	.....	.....	55,907	.....	.....	116
123,208	37,355	80,601	.....	5,222	107,276	.....	44,802	116	13,926	.....	48,167	$265	.....	117
20,876	7,200	13,676	.....	.....	60,246	1,680	4,500	8,356	13,000	.....	32,710	.....	.....	118
44,753	7,798	36,955	.....	.....	82,095	.....	46,155	4,969	.....	.....	30,971	.....	.....	119
40,900	13,993	26,907	.....	.....	54,162	2,000	6,697	13,902	.....	4,722	26,841	.....	.....	120
27,219	304	26,205	.....	710	44,208	1,800	16,515	2,031	.....	.....	23,862	.....	.....	121
57,710	14,080	42,330	1,300	.....	111,560	5,035	26,311	5,299	12,564	2,889	33,647	.....	26,115	122
20,338	12,124	8,214	.....	.....	57,888	2,765	14,862	3,527	12,276	479	23,979	.....	.....	123
33,911	3,091	30,819	1	.....	73,691	2,927	13,219	9,934	10,437	1,469	34,758	.....	947	124

[2] Includes undistributed highway expenses.

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

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	City.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
		Total.	Charities.					Hospitals.		Corrections.		
			General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
54	Trenton, N. J.	$32,669	.....	$16,309	$15,190	$1,170	.....	.....	.....	.....	.....	.....
55	Reading, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
56	Dallas, Tex.	34,621	.....	1,567	.....	.....	$120	$19,714	.....	$12,166	$304	$750
57	Salt Lake City, Utah.	13,216	.....	15	.....	.....	.....	.....	.....	10,951	.....	2,250
58	Camden, N. J.	16,089	.....	12,339	.....	250	.....	3,500	.....	.....	.....	.....
59	Springfield, Mass.	52,689	$4,416	12,531	33,094	208	.....	2,080	.....	.....	360	.....
60	Lynn, Mass.	59,967	5,231	32,607	17,662	.....	.....	2,626	.....	.....	1,841	.....
61	Lawrence, Mass.	80,355	4,095	34,007	36,012	5,220	1,021	.....	.....	.....	.....	.....
62	Tacoma, Wash.	7,600	.....	.....	.....	.....	297	.....	.....	3,078	4,225	.....
63	Des Moines, Iowa	1,323	.....	36	.....	.....	.....	1,287	.....	.....	.....	.....
64	Wilmington, Del.	3,814	.....	3,814	.....	.....	.....	.....	.....	.....	.....	.....
65	Kansas City, Kans.	5,436	.....	.....	.....	58	.....	22	.....	5,356	.....	.....
66	Yonkers, N. Y.	90,197	3,355	13,535	21,319	26,810	.....	19,669	$832	332	2,561	1,784
67	Youngstown, Ohio.	20,007	.....	.....	.....	.....	.....	17,422	.....	2,585	.....	.....
68	Houston, Tex.	9,085	.....	751	.....	.....	90	.....	.....	8,244	.....	.....
69	Norfolk, Va.	39,267	.....	9,015	19,540	1,350	900	2,302	.....	6,160	.....	.....
70	Duluth, Minn.	11,831	.....	.....	13	650	.....	7,159	.....	4,009	.....	.....
71	Fort Worth, Tex.	22,459	.....	2,768	.....	.....	1,650	6,407	.....	11,334	.....	300
72	Somerville, Mass.	31,072	2,860	11,280	9,228	.....	.....	7,157	.....	.....	549	.....
73	St. Joseph, Mo.	18,255	2,700	1,908	.....	.....	.....	2,681	3	10,963	.....	.....
74	Utica, N. Y.	39,954	2,582	14,172	.....	.....	.....	21,948	6	.....	.....	1,246
75	Troy, N. Y.	134,281	5,970	17,651	17,302	69,425	.....	19,618	55	1,852	2,408	.....
76	Elizabeth, N. J.	39,450	1,142	9,552	9,812	1,776	.....	16,000	.....	.....	1,168	.....
77	Schenectady, N. Y.	38,269	1,982	18,076	10,472	750	.....	6,989	.....	.....	.....	.....
78	Waterbury, Conn.	52,111	3,362	12,720	17,413	725	.....	4,049	12,762	.....	.....	1,080
79	Akron, Ohio.	27,736	.....	7,445	.....	22	.....	18,800	.....	1,469	.....	.....
80	Oklahoma City, Okla.	21,655	.....	1,409	.....	.....	.....	5 984	.....	14,262	.....	.....
81	Manchester, N. H.	21,216	2,185	15,106	1,200	1,525	300	900	.....	.....	.....	.....
82	Hoboken, N. J.	24,855	.....	7,419	.....	.....	.....	17,436	.....	.....	.....	.....
83	Evansville, Ind.	6,208	.....	1,008	1,000	.....	.....	4,200	.....	.....	.....	.....
84	Wilkes-Barre, Pa.	500	.....	500	.....	.....	.....	.....	.....	.....	.....	.....
85	Erie, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
86	Peoria, Ill.	24,325	.....	.....	.....	.....	.....	.....	.....	24,325	.....	.....
87	Fort Wayne, Ind.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
88	Harrisburg, Pa.	1,228	.....	.....	.....	.....	.....	500	.....	.....	728	.....
89	Savannah, Ga.	30,369	.....	10,909	.....	1,260	1,285	13,700	.....	.....	3,215	.....
90	Jacksonville, Fla.	21,702	.....	6,800	.....	.....	.....	6,250	.....	8,652	.....	.....
91	East St. Louis, Ill.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
92	Terre Haute, Ind.	8,700	.....	.....	.....	300	1,200	7,200	.....	.....	.....	.....
93	Holyoke, Mass.	65,756	3,666	27,771	30,331	18	.....	3,376	.....	.....	594	.....
94	Portland, Me.	55,932	1,600	7,006	36,023	5,208	.....	5,899	196	.....	.....	.....
95	South Bend, Ind.	2,091	.....	2,091	.....	.....	.....	.....	.....	.....	.....	.....
96	Charleston, S. C.	79,874	.....	404	14,110	31,182	500	28,800	365	4,513	.....	.....
97	Brockton, Mass.	43,160	4,216	16,283	16,750	187	1,348	4,000	.....	.....	376	.....
98	Passaic, N. J.	16,555	.....	3,219	4,319	473	.....	8,544	.....	.....	.....	.....
99	Bayonne, N. J.	18,446	.....	3,590	.....	.....	.....	14,856	.....	.....	.....	.....
100	Johnstown, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
101	Wichita, Kans.	7,503	.....	273	.....	1,200	265	650	.....	5,115	.....	.....
102	Covington, Ky.	11,163	.....	.....	.....	.....	.....	.....	.....	11,163	.....	.....
103	Allentown, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
104	Pawtucket, R. I.	32,507	1,010	17,689	7,722	.....	.....	3,227	.....	2,859	.....	.....
105	Springfield, Ill.	5,083	.....	.....	.....	.....	.....	.....	.....	5,083	.....	.....
106	Altoona, Pa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
107	Mobile, Ala.	19,089	.....	6,440	.....	300	.....	10,794	.....	1,555	.....	.....
108	Canton, Ohio.	4,762	.....	1,666	1,924	.....	.....	.....	.....	1,172	.....	.....
109	Saginaw, Mich.	13,163	1,438	11,725	.....	.....	.....	.....	.....	.....	.....	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$72,461	$1,122	$10,684	$8,055	$25,270	$246	$25,285	$1,240	$129	$430	.....
111	Sioux City, Iowa.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
112	Atlantic City, N. J.	37,684	917	6,167	500	600	4,500	25,000	.....	.....	.....	.....
113	Rockford, Ill.	1,584	.....	84	.....	500	.....	1,000	.....	.....	.....	.....
114	Lancaster, Pa.	1,402	.....	1,375	.....	.....	.....	27	.....	.....	.....	.....
115	Springfield, Ohio.	46,475	.....	.....	.....	.....	.....	38,800	.....	7,675	.....	.....
116	Little Rock, Ark.	18,512	.....	1,204	.....	.....	.....	11,894	.....	5,414	.....	.....
117	Sacramento, Cal.	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
118	Pueblo, Colo.	982	.....	600	.....	.....	.....	382	.....	.....	.....	.....
119	Chattanooga, Tenn.	48,002	.....	6,324	321	321	.....	34,161	.....	6,875	.....	.....
120	Bay City, Mich.	799	.....	799	.....	.....	.....	.....	.....	.....	.....	.....
121	York, Pa.	2,300	.....	731	100	.....	.....	300	.....	1,169	.....	.....
122	Malden, Mass.	29,679	2,331	12,120	9,565	184	.....	5,035	36	.....	328	.....
123	New Britain, Conn.	35,385	2,769	8,287	12,776	331	.....	4,249	6,290	.....	.....	$633
124	Haverhill, Mass.	42,664	2,328	13,551	10,992	166	.....	14,984	.....	.....	643	.....

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 78.

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

VII.—EDUCATION.			VIII.—RECREATION.				IX.—MISCELLANEOUS.	X.—GENERAL.				City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation, parks, and trees.	Quasi-productive park enterprises.		Total.	Pensions and gratuities.	Judgments and losses.	Undistributed expenses.	
$457,069	$440,352	$16,717	$21,853	$2,520	$19,333	.....	$3	$10,365	$9,370	$608	$387	54
303,329	280,390	22,939	17,879	.....	17,879	.....	.....	9,606	1,939	.....	7,667	55
333,833	322,356	11,447	36,069	.....	36,069	.....	.....	3,879	.....	765	3,114	56
664,614	644,169	20,445	35,266	.....	35,266	.....	4,823	3,536	995	1,247	1,294	57
440,937	428,800	12,137	14,160	.....	14,160	.....	191	21,191	9,953	414	10,824	58
689,900	635,452	54,448	79,015	7,968	71,047	.....	18,589	9,141	2,336	2,865	3,940	59
384,559	365,632	18,927	51,554	.....	51,554	.....	59,933	9,505	450	3,275	5,780	60
385,962	365,262	20,700	30,879	.....	30,879	.....	14,174	7,597	.....	.....	7,597	61
497,914	464,936	32,978	46,599	4,873	41,726	.....	1,977	6,223	4,412	.....	1,811	62
653,492	636,317	17,175	40,359	.....	40,359	.....	275	23,474	806	9,974	12,694	63
272,387	259,427	12,960	25,217	1,018	24,199	.....	22	5,253	131	595	4,527	64
371,160	361,698	9,462	26,670	.....	26,670	.....	.....	14,613	5,406	5,016	4,191	65
549,985	535,567	14,418	18,649	.....	18,649	.....	577	17,388	10,812	6,576	.....	66
352,121	331,441	20,680	20,941	.....	20,941	.....	201	31,801	14,293	4,716	12,792	67
285,200	275,297	9,903	10,747	.....	10,747	.....	1,433	9,317	.....	1,146	8,171	68
195,518	190,144	5,374	20,424	.....	20,424	.....	6,880	4,562	691	323	3,548	69
429,918	417,045	12,873	38,448	.....	38,448	.....	77	4,862	2,400	1,759	703	70
245,806	235,183	10,623	22,537	.....	22,537	.....	7,744	12,773	.....	1,096	11,677	71
422,763	389,936	32,827	45,528	.....	45,528	.....	41,492	8,641	5,435	1,707	1,499	72
395,497	379,383	16,114	17,017	.....	17,017	.....	21	8,223	1,683	2,140	4,400	73
348,095	328,260	19,835	15,042	338	14,704	.....	1,927	8,267	8,097	115	55	74
298,428	291,928	6,500	22,885	.....	22,885	.....	2,536	24,743	22,817	1,926	.....	75
253,505	240,002	13,503	5,528	.....	5,528	.....	113	11,139	5,344	.....	5,795	76
329,046	318,946	11,000	3,733	.....	3,733	.....	389	8,121	8,066	55	.....	77
392,632	372,737	19,895	16,424	.....	16,424	.....	952	4,198	2,445	1,753	.....	78
283,305	276,755	6,550	7,049	.....	7,049	.....	80	11,449	8,266	3,017	166	79
372,480	365,976	6,504	14,624	.....	14,624	.....	.....	15,591	.....	4,792	10,799	80
185,044	177,128	7,916	19,194	700	18,494	.....	356	313	.....	213	100	81
403,978	377,289	26,689	25,998	.....	25,998	.....	107	23,003	20,427	.....	2,576	82
273,242	271,484	1,758	7,749	.....	7,749	.....	104	7,495	7,234	261	.....	83
253,781	253,781	.....	20,849	.....	20,849	.....	.....	9,342	3,703	.....	5,639	84
245,390	232,522	12,868	4,310	910	3,400	.....	.....	3,969	1,557	2,412	.....	85
360,696	342,940	17,756	49,584	.....	49,584	.....	103	8,561	7,261	850	450	86
260,280	250,070	10,210	15,494	.....	15,494	.....	93	8,455	4,331	805	3,319	87
297,684	297,684	.....	28,060	.....	28,060	.....	.....	14,447	7,764	.....	6,683	88
151,346	145,576	5,770	15,143	.....	15,143	.....	10,000	7,973	6,324	516	1,133	89
115,245	101,578	13,667	30,083	.....	30,083	.....	4	5,916	2,094	2,133	1,689	90
222,555	213,217	9,338	10,667	.....	10,667	.....	.....	16,252	.....	14,586	1,666	91
262,813	254,344	8,469	11,574	.....	11,574	.....	30	3,758	2,907	.....	851	92
283,074	268,074	15,000	22,337	.....	22,337	.....	3,941	5,321	2,662	700	1,959	93
297,945	288,434	9,511	26,025	.....	26,025	.....	8,310	14,618	4,871	1,712	8,035	94
225,593	219,046	6,547	13,387	1,138	12,249	.....	119	1,554	1,304	250	.....	95
114,313	114,213	100	31,175	4,323	26,852	.....	6,298	6,453	2,428	1,137	2,888	96
306,981	297,287	9,694	11,208	.....	11,208	.....	29,327	5,470	.....	2,795	2,675	97
262,089	250,168	11,921	10,994	.....	10,994	.....	79	229	213	.....	16	98
339,586	329,560	10,026	6,886	.....	6,886	.....	25	6,753	5,908	.....	845	99
192,098	192,098	.....	2,920	.....	2,920	.....	.....	1,483	1,483	.....	.....	100
182,606	178,508	4,098	20,135	.....	20,135	.....	91,600	14,031	3,559	4,366	6,106	101
168,784	162,261	6,523	6,045	.....	6,045	.....	250	7,051	.....	1,373	5,678	102
163,061	163,061	.....	3,378	.....	3,378	.....	.....	4,833	2,148	.....	2,685	103
251,623	239,405	12,218	11,514	.....	11,514	.....	210	3,776	3,690	86	.....	104
240,027	231,140	8,887	48,574	.....	48,574	.....	28	2,395	.....	2,395	.....	105
208,705	208,705	.....	1,425	.....	1,425	.....	.....	2,897	1,429	.....	1,468	106
104,063	104,063	.....	8,203	.....	8,203	.....	.....	2,112	600	612	900	107
201,770	196,986	4,784	3,900	.....	3,900	.....	277	2,831	1,556	1,093	182	108
248,571	242,270	6,301	7,859	.....	7,859	.....	.....	3,475	465	25	2,985	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$179,232	$167,614	$11,618	$9,302	$220	$9,082	.....	$552	$4,694	$2,894	$1,800	.....	110
248,500	238,468	10,032	17,910	.....	17,910	.....	28	4,401	.....	4,050	$351	111
279,112	266,742	12,370	52,605	.....	52,605	.....	.....	6,353	1,923	.....	4,430	112
242,146	227,466	14,680	14,790	.....	14,790	.....	4	1,291	450	841	.....	113
148,990	146,990	2,000	1,508	.....	1,508	.....	.....	4,070	1,875	650	1,545	114
190,973	186,524	4,449	9,102	.....	9,102	.....	69	11,284	8,080	75	3,129	115
147,426	143,170	4,256	3,682	.....	3,682	.....	.....	1,598	.....	.....	1,598	116
310,524	288,327	22,197	38,585	3,218	35,367	.....	.....	5,836	4,206	.....	1,630	117
205,324	199,772	5,552	31,418	2,888	28,530	.....	.....	11,496	.....	8,996	2,500	118
123,416	116,083	7,333	13,022	3,824	9,198	.....	276	10,909	7,573	3,336	.....	119
192,873	186,295	6,578	3,342	.....	3,342	.....	.....	1,631	.....	920	711	120
152,782	152,040	742	8,542	.....	8,542	.....	.....	2,779	997	.....	1,782	121
261,564	240,079	21,485	32,824	.....	32,824	.....	15,416	1,943	1,300	215	428	122
174,831	169,331	5,500	9,247	.....	9,247	.....	140	2,655	1,175	605	875	123
227,480	211,944	15,536	18,245	.....	18,245	.....	36,709	2,254	500	1,754	.....	124

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

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.			Executive branch.				
							Chief executive.		Financial.			
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Mayor.	Executive boards and commissions.	Auditor, or comptroller.	Special accounting and auditing.	Treasurer, or chamberlain.	Assessment and levy of revenue.
125	Salem, Mass	$558,222	$35,430	$166	$350	.....	$1,986	.....	$1,837	.....	$2,283	$5,915
126	Lincoln, Nebr	430,476	40,933	4,469	.....	.....	1,934	.....	5,269	$95	8,076	1,487
127	Berkeley, Cal	608,833	49,737	.....	.....	.....	3,405	$11,091	2,623	250	4,829	6,742
128	Davenport, Iowa	600,079	39,950	6,262	1,605	.....	1,618	.....	1,613	658	4,857	3,996
129	Topeka, Kans	508,143	41,732	.....	.....	.....	.....	14,289	1,410	.....	1,790	324
130	McKeesport, Pa	444,871	38,445	411	2,721	.....	2,000	.....	3,134	3,325	195	5,604
131	Flint, Mich	302,720	34,901	2,918	2,420	.....	100	.....	.....	.....	300	932
132	Tampa, Fla	447,772	37,206	6,402	1,967	$1,000	3,137	.....	4,184	185	1,216	3,062
133	San Diego, Cal	694,411	78,503	.....	.....	.....	.....	22,118	6,603	1,066	2,307	7,383
134	El Paso, Tex	552,263	55,900	.....	.....	.....	.....	17,568	2,951	.....	2,338	7,787
135	Wheeling, W. Va	426,039	48,103	227	1,216	.....	1,685	.....	4,851	678	15,882	1,773
136	Racine, Wis	397,688	29,845	4,935	951	.....	879	.....	2,535	500	3,099	2,700
137	Kalamazoo, Mich	383,771	31,155	4,621	2,581	.....	549	.....	1,553	.....	3,012	3,564
138	Superior, Wis	527,300	46,352	6,012	3,908	.....	2,245	.....	2,418	.....	2,743	5,861
139	Augusta, Ga	551,508	38,031	2,484	.....	.....	3,817	.....	4,392	600	.....	3,580
140	Macon, Ga	419,462	32,256	2,715	2,641	.....	3,871	.....	.....	269	.....	4,055
141	Newton, Mass	981,432	59,695	1,477	1,500	699	4,004	.....	2,426	600	9,031	14,115
142	Butte, Mont	679,706	50,463	4,856	.....	.....	3,500	.....	7,245	5,900	8,901	800
143	Woonsocket, R. I	354,070	33,070	3,370	309	.....	1,077	.....	2,486	175	2,342	3,447
144	Chester, Pa	283,064	29,350	.....	1,100	.....	1,600	.....	1,026	.....	1,552	2,968
145	Montgomery, Ala	423,079	42,167	460	2,625	.....	1,329	14,312	1,764	1,230	.....	510
146	Fitchburg, Mass	589,182	34,646	877	.....	292	2,139	.....	1,868	.....	2,058	6,609
147	Dubuque, Iowa	391,444	32,417	3,483	.....	.....	1,410	.....	2,382	.....	4,145	4,096
148	Galveston, Tex	426,974	29,376	.....	.....	.....	.....	6,800	1,600	.....	1,200	1,800
149	Elmira, N. Y	442,658	49,094	2,902	3,665	.....	2,284	.....	.....	450	3,996	3,510
150	New Castle, Pa	287,483	21,926	151	1,659	.....	1,500	.....	2,012	.....	1,011	2,025
151	West Hoboken, N. J	348,335	25,275	4,232	3,352	1,394	400	.....	.....	300	1,548	3,124
152	Knoxville, Tenn	353,493	17,976	1,138	.....	.....	1,005	.....	3,299	.....	2,786	.....
153	Hamilton, Ohio	364,258	32,572	4,174	1,789	.....	4,471	.....	3,701	.....	1,150	.....
154	Springfield, Mo	268,282	30,581	3,847	5,613	.....	1,870	.....	.....	.....	1,050	2,371
155	East Orange, N. J	645,721	54,431	5,626	5,230	517	2,582	.....	6,474	670	9,925	8,552
156	Quincy, Ill	316,400	33,860	1,875	1,815	.....	1,790	.....	1,345	.....	975	3,516
157	Roanoke, Va	363,498	54,735	288	3,646	.....	1,847	.....	.....	305	2,253	5,437
158	Lexington, Ky	412,230	43,998	2,034	2,900	.....	4,500	.....	3,200	.....	3,580	4,150
159	Huntington, W. Va	324,994	27,243	.....	.....	.....	1,991	5,394	.....	748	11,413	250
160	Joliet, Ill	404,215	38,886	3,440	740	.....	3,205	.....	3,219	.....	1,671	1,114
161	Auburn, N. Y	408,837	39,348	5,739	2,499	.....	1,781	.....	1,727	.....	3,780	3,313
162	Charlotte, N. C	199,103	18,904	.....	.....	.....	2,067	.....	.....	350	2,199	1,260
163	Taunton, Mass	431,238	40,034	5,350	.....	1,928	1,220	.....	1,076	.....	6,213	4,135
164	Everett, Mass	465,131	39,250	1,235	700	.....	1,728	.....	1,743	50	4,002	6,116
165	Portsmouth, Va	235,006	30,588	225	2,095	.....	1,570	.....	1,075	.....	1,564	925
166	Pittsfield, Mass	433,566	36,716	1,331	400	.....	1,045	.....	1,495	312	2,724	8,349
167	Quincy, Mass	509,223	39,281	844	900	.....	1,094	.....	1,750	.....	2,902	6,148
168	Cedar Rapids, Iowa	378,491	38,195	11,466	1,200	.....	.....	.....	1,286	880	1,615	3,877
169	Oshkosh, Wis	346,823	28,341	5,684	1,653	.....	1,000	.....	1,300	.....	1,891	1,786
170	Perth Amboy, N. J	318,573	29,797	2,100	1,455	.....	1,725	.....	885	.....	1,223	2,343
171	Lansing, Mich	301,638	37,967	7,940	2,001	155	500	.....	1,320	.....	5,822	3,525
172	Pasadena, Cal	602,603	41,627	3,730	3,756	.....	2,524	.....	3,977	450	3,739	2,945
173	Amsterdam, N. Y	241,506	16,870	569	1,907	.....	.....	.....	.....	25	1,471	1,212
174	Jackson, Mich	321,619	29,055	3,636	300	62	1,023	.....	.....	434	4,279	2,942
175	Jamestown, N. Y	314,555	28,409	2,898	1,573	.....	1,726	.....	1,436	129	3,846	3,065
176	San Jose, Cal	472,685	35,017	1,840	.....	.....	3,186	.....	4,583	786	1,634	.....
177	Decatur, Ill	283,126	23,754	1,638	1,607	.....	1,500	.....	1,603	.....	25	.....
178	Mount Vernon, N. Y	663,178	87,098	14,795	5,566	.....	4,233	.....	5,857	100	1,555	5,820
179	Joplin, Mo	255,096	22,083	2,410	2,577	.....	2,191	.....	864	.....	530	1,107
180	Williamsport, Pa	289,027	29,378	25	1,227	.....	1,200	.....	1,318	150	3,085	4,540
181	Niagara Falls, N. Y	493,224	52,903	10,294	3,769	906	1,742	.....	.....	670	4,315	4,125
182	Muskogee, Okla	313,610	42,108	2,865	5,813	.....	3,803	4,389	2,372	1,561	1,277	4,527
183	Lima, Ohio	263,214	26,056	2,015	1,079	.....	2,844	.....	2,242	.....	1,292	97
184	Chelsea, Mass	517,821	52,380	.....	.....	.....	7	15,528	1,448	200	6,055	6,616
185	Aurora, Ill	292,324	29,708	1,790	1,030	.....	1,098	.....	2,750	180	300	1,418
186	New Rochelle, N. Y	582,096	78,107	6,901	6,009	.....	2,656	.....	9,860	.....	3,225	8,235
187	Austin, Tex	259,679	31,102	.....	.....	.....	.....	11,570	2,050	.....	.....	4,411
188	La Crosse, Wis	324,886	33,050	6,387	2,490	.....	1,098	.....	1,900	420	2,700	2,395
189	Newport, Ky	228,284	30,295	3,406	3,633	.....	1,810	.....	2,265	.....	3,378	2,121
190	Orange, N. J	391,344	34,486	2,075	3,250	225	1,575	.....	1,600	.....	.....	2,962
191	Lorain, Ohio	288,439	34,339	2,801	1,210	.....	3,287	.....	3,795	.....	1,025	256
192	Council Bluffs, Iowa	296,272	18,368	2,118	2,306	.....	1,920	.....	1,400	302	1,210	.....
193	Lynchburg, Va	312,061	86,085	35	620	.....	2,045	.....	1,556	300	3,252	3,336

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 78.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

I.—GENERAL GOVERNMENT—continued.														
Executive branch—Continued.					Judicial branch.						Elections.	General government buildings.		City number.
Financial—Contd.		Legal.		Other general executive.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshals and sheriffs.		Care and maintenance.	Rent of leased buildings.	
Collection of revenue.	Other financial.	Solicitor.	Other legal.											
$3,001	$200	$250	.....	$13,891	.....	.....	.....	.....	.....	.....	$2,452	$3,099	.....	125
.....	156	5,421	.....	5,070	$1,350	.....	.....	.....	.....	.....	3,619	4,047	.....	126
.....	.....	2,795	.....	3,898	3,639	.....	.....	.....	.....	.....	7,009	3,456	.....	127
.....	.....	3,940	.....	3,635	2,100	.....	.....	.....	.....	.....	4,626	5,010	.....	128
1,266	355	3,757	.....	8,814	1,371	.....	.....	.....	.....	.....	5,318	3,038	.....	129
9,041	513	6,715	.....	1,146	.....	.....	.....	.....	.....	.....	.....	1,140	$2,500	130
4,188	24	10,002	.....	2,433	2,400	.....	.....	.....	.....	.....	3,522	5,662	.....	131
4,743	.....	2,236	.....	3,409	1,637	.....	.....	.....	.....	.....	1,735	1,230	1,152	132
5,065	2,435	6,946	$1,000	3,635	2,490	.....	.....	.....	.....	.....	8,038	9,392	.....	133
5,393	.....	4,036	1,000	5,300	2,400	.....	.....	.....	.....	.....	402	6,725	.....	134
.....	996	1,574	.....	13,506	1,684	.....	.....	.....	.....	.....	1,657	2,374	.....	135
.....	.....	1,218	.....	4,980	2,006	.....	.....	.....	.....	.....	2,275	3,717	.....	136
385	.....	1,895	.....	3,171	2,942	.....	.....	.....	.....	.....	5,114	1,768	.....	137
.....	.....	4,126	.....	8,593	1,682	.....	.....	.....	.....	.....	3,914	4,850	.....	138
4,754	.....	3,672	.....	8,225	1,247	.....	.....	.....	.....	.....	291	4,549	420	139
3,499	135	2,933	.....	6,265	2,190	.....	.....	.....	.....	.....	224	3,459	.....	140
.....	.....	4,541	.....	11,288	.....	.....	.....	.....	.....	.....	5,262	4,752	.....	141
2,126	.....	8,710	.....	.....	3,375	.....	.....	.....	.....	.....	1,572	3,478	.....	142
1,252	820	1,790	.....	8,799	.....	.....	$1,720	.....	.....	.....	1,551	3,932	.....	143
7,541	3,478	2,752	.....	3,955	.....	.....	.....	.....	.....	.....	.....	2,803	675	144
6,421	317	2,164	.....	4,847	1,241	.....	.....	.....	.....	.....	125	4,822	.....	145
1,474	125	1,063	.....	7,278	.....	.....	.....	.....	.....	.....	3,229	7,634	.....	146
.....	.....	3,857	.....	5,975	.....	.....	.....	.....	.....	.....	2,858	4,211	.....	147
3,945	643	2,765	.....	5,534	2,126	.....	.....	.....	.....	.....	.....	3,063	.....	148
117	.....	2,003	.....	1,071	6,187	.....	.....	.....	.....	.....	10,713	12,196	.....	149
5,623	.....	3,311	.....	3,125	.....	.....	.....	.....	.....	.....	.....	1,509	.....	150
2,307	13	2,458	.....	1,000	672	.....	.....	.....	.....	.....	879	3,596	.....	151
600	75	2,545	.....	4,726	.....	.....	.....	.....	.....	.....	811	991	.....	152
.....	930	2,839	.....	6,033	.....	$48	.....	.....	.....	.....	5,006	2,431	.....	153
6,621	.....	3,072	.....	1,620	1,000	.....	.....	.....	.....	.....	1,535	1,202	780	154
.....	1,484	3,460	.....	.....	5,777	.....	.....	.....	.....	.....	827	3,307	.....	155
10,678	545	921	700	2,719	1,200	.....	.....	.....	.....	.....	3,582	2,199	.....	156
6,648	.....	3,083	1,500	12,273	1,250	.....	2,193	$6,461	$411	$608	1,634	3,868	1,080	157
4,082	46	1,500	1,500	7,015	4,657	.....	.....	.....	100	.....	.....	2,334	2,400	158
.....	1,169	1,167	.....	3,052	1,100	.....	.....	.....	.....	.....	78	881	.....	159
10,085	.....	1,752	.....	5,642	2,880	.....	.....	.....	.....	.....	2,417	1,018	1,703	160
635	223	2,017	.....	1,229	3,305	1,752	.....	.....	.....	.....	5,737	5,591	.....	161
2,501	.....	1,509	870	4,194	1,752	.....	.....	.....	.....	.....	.....	2,202	.....	162
.....	511	835	.....	7,183	.....	.....	.....	.....	.....	.....	5,133	5,550	.....	163
458	443	1,505	11	14,849	.....	.....	.....	.....	.....	.....	2,639	1,023	2,750	164
5,542	130	2,156	900	3,398	50	.....	4,362	.....	315	1,100	1,044	3,547	600	165
3,157	.....	1,131	.....	8,627	.....	.....	.....	.....	.....	.....	4,556	3,589	.....	166
4,677	970	1,474	.....	11,692	.....	.....	.....	.....	.....	.....	3,116	3,714	.....	167
2,383	334	3,801	.....	7,116	.....	.....	.....	1,975	.....	.....	183	2,079	.....	168
.....	.....	3,769	.....	4,463	1,706	.....	.....	.....	.....	.....	1,828	3,261	.....	169
3,945	280	1,324	.....	1,750	5,187	.....	.....	.....	.....	1,322	.....	6,258	.....	170
31	100	2,000	.....	4,207	2,612	.....	.....	.....	.....	1,562	3,035	3,157	.....	171
.....	70	7,091	.....	5,720	937	.....	.....	.....	.....	.....	2,443	4,255	.....	172
1,109	.....	1,414	.....	1,873	1,346	.....	301	.....	.....	.....	4,094	549	1,000	173
859	.....	1,482	.....	6,365	800	800	.....	.....	.....	.....	3,595	829	1,649	174
432	.....	1,396	.....	2,220	1,562	.....	.....	.....	.....	.....	4,326	3,800	.....	175
3,094	.....	3,036	.....	4,181	3,342	.....	.....	.....	.....	.....	3,978	5,136	216	176
7,176	.....	2,208	.....	2,000	.....	2,252	.....	.....	.....	.....	2,395	.....	1,350	177
3,344	544	8,309	.....	10,437	8,766	.....	.....	.....	.....	730	5,675	4,637	6,700	178
4,955	79	1,318	900	2,867	720	.....	.....	.....	.....	.....	550	1,015	.....	179
6,085	3,240	3,397	.....	1,257	.....	.....	.....	.....	.....	.....	.....	3,854	.....	180
22	2,209	4,170	.....	4,672	1,690	2,584	.....	.....	.....	.....	4,462	5,088	2,185	181
.....	173	4,955	.....	3,190	1,913	.....	.....	.....	.....	.....	3,162	1,918	100	182
36	320	3,394	.....	8,272	59	141	.....	.....	.....	.....	3,696	569	.....	183
.....	634	2,591	.....	9,144	.....	.....	.....	.....	.....	.....	4,106	6,051	.....	184
7,026	10	2,254	.....	2,983	1,203	.....	.....	329	.....	.....	1,144	6,193	.....	185
8,198	2,095	10,496	.....	5,714	2,070	25	264	.....	.....	.....	6,276	6,053	.....	186
2,639	.....	1,785	900	2,800	2,401	.....	.....	.....	.....	.....	1,147	1,399	.....	187
.....	.....	3,045	.....	7,608	1,000	.....	.....	.....	.....	.....	1,587	2,520	.....	188
272	519	2,673	1,500	3,155	907	.....	.....	.....	239	.....	1,560	2,132	725	189
5,865	320	2,613	.....	.....	1,200	3,864	.....	.....	.....	.....	3,721	5,178	.....	190
30	809	2,600	900	11,608	132	.....	.....	.....	.....	.....	4,263	1,623	.....	191
606	.....	1,500	.....	4,668	1,000	.....	.....	.....	.....	.....	.....	1,338	.....	192
8,832	92	1,853	1,600	3,600	3,258	.....	.....	510	.....	.....	1,276	1,680	2,240	193

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

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY.									III.—CONSERVATION OF HEALTH.			
		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.[1]	Other protection to person and property.	Total.	General conduct of health department.	Prevention and treatment of communicable diseases.	Conservation of child life.
					General conduct of department.	Water.								
125	Salem, Mass.	$107,479	.....	$55,283	$48,350	.....	$1,474	.....	$1,511	$861	$29,726	$21,803	$7,273	$650
126	Lincoln, Nebr.	63,991	.....	16,728	46,843	.....	.....	.....	.....	422	4,210	2,191	1,659	360
127	Berkeley, Cal.	94,816	.....	31,927	48,297	$4,660	.....	.....	6,934	2,798	3,323	2,748	.....	575
128	Davenport, Iowa.	126,384	.....	40,966	52,964	27,956	.....	.....	4,198	300	5,029	4,804	.....	225
129	Topeka, Kans.	113,387	.....	30,133	62,571	17,100	.....	.....	2,639	944	8,094	3,182	4,912	.....
130	McKeesport, Pa.	102,536	.....	54,861	46,162	.....	.....	.....	.....	1,513	6,903	5,887	1,016	.....
131	Flint, Mich.	51,734	.....	16,336	24,878	10,520	.....	.....	.....	.....	1,485	1,400	85	.....
132	Tampa, Fla.	135,729	.....	60,840	49,726	17,908	36	.....	44	7,175	5,383	4,224	1,159	.....
133	San Diego, Cal.	168,037	.....	69,941	82,536	3,115	.....	.....	11,680	765	11,365	6,463	3,339	1,563
134	El Paso, Tex.	127,060	.....	57,168	48,322	12,300	.....	.....	7,888	1,382	22,615	18,427	4,188	.....
135	Wheeling, W. Va.	120,007	.....	49,732	68,904	.....	.....	.....	1,371	.....	4,138	4,136	2	.....
136	Racine, Wis.	81,233	.....	26,634	38,146	14,766	.....	.....	1,623	64	2,502	2,245	257	.....
137	Kalamazoo, Mich.	81,267	.....	28,792	50,918	.....	.....	.....	1,486	71	8,523	4,759	3,314	750
138	Superior, Wis.	143,151	.....	46,015	65,729	27,814	.....	.....	1,560	2,033	13,130	9,808	2,894	428
139	Augusta, Ga.	158,668	.....	76,021	75,200	.....	2,071	.....	2,250	3,126	16,480	9,182	7,177	121
140	Macon, Ga.	169,135	.....	70,017	75,855	11,727	2,000	.....	2,447	7,089	4,710	4,462	248	.....
141	Newton, Mass.	159,035	.....	88,819	62,323	.....	332	.....	2,902	4,659	17,079	5,035	7,844	3,300
142	Butte, Mont.	138,436	.....	81,721	72,136	25,137	.....	.....	5,400	4,042	9,925	6,844	3,081	.....
143	Woonsocket, R. I.	102,404	.....	40,078	41,171	19,300	.....	.....	1,462	393	2,930	735	1,895	300
144	Chester, Pa.	50,209	.....	25,424	16,702	6,223	.....	.....	1,567	293	4,612	4,082	.....	530
145	Montgomery, Ala.	141,851	.....	68,090	69,885	.....	150	.....	3,534	192	17,292	14,931	1,911	450
146	Fitchburg, Mass.	101,783	.....	43,187	53,242	.....	2,250	.....	2,042	1,062	17,196	7,182	9,189	825
147	Dubuque, Iowa.	83,110	.....	35,529	45,036	.....	865	.....	1,155	525	3,162	3,162	.....	.....
148	Galveston, Tex.	126,317	.....	57,377	66,668	.....	.....	.....	.....	2,272	8,155	4,896	3,289	.....
149	Elmira, N. Y.	97,746	.....	37,320	45,455	14,000	.....	.....	318	653	16,017	8,929	7,088	.....
150	New Castle, Pa.	51,607	.....	23,430	24,636	1,954	.....	.....	1,033	554	3,216	2,340	621	255
151	West Hoboken, N. J.	79,770	.....	53,423	24,076	930	.....	.....	884	457	3,838	3,088	.....	750
152	Knoxville, Tenn.	122,586	.....	44,687	75,676	.....	.....	.....	2,223	.....	8,373	5,787	2,586	.....
153	Hamilton, Ohio.	93,049	$3,270	47,393	41,014	.....	.....	.....	232	1,140	3,545	3,545	.....	.....
154	Springfield, Mo.	65,925	.....	23,113	29,720	11,562	.....	.....	635	895	3,182	2,418	764	.....
155	East Orange, N. J.	116,371	.....	58,524	53,697	.....	500	.....	2,750	900	6,986	5,310	.....	1,676
156	Quincy, Ill.	80,095	.....	25,736	40,661	13,410	.....	.....	.....	288	311	311	.....	.....
157	Roanoke, Va.	94,962	.....	44,000	44,622	5,625	.....	.....	.....	715	7,063	5,697	1,366	.....
158	Lexington, Ky.	108,918	.....	41,396	36,615	20,811	.....	.....	500	596	5,431	2,075	3,356	.....
159	Huntington, W. Va.	43,421	.....	24,491	12,107	6,225	.....	.....	530	68	1,127	1,010	117	.....
160	Joliet, Ill.	89,691	1,270	40,547	42,139	.....	.....	.....	2,659	3,077	3,344	3,344	.....	.....
161	Auburn, N. Y.	89,911	.....	32,398	42,613	12,160	.....	.....	1,400	1,340	4,292	3,722	570	.....
162	Charlotte, N. C.	40,579	.....	19,141	19,038	.....	.....	.....	2,400	.....	1,940	1,670	270	.....
163	Taunton, Mass.	104,573	.....	50,991	46,255	.....	1,451	.....	1,551	4,325	8,460	5,966	1,694	800
164	Everett, Mass.	84,553	.....	39,994	38,819	.....	160	.....	3,992	1,588	7,473	4,204	2,276	993
165	Portsmouth, Va.	58,865	.....	28,295	25,267	5,108	.....	.....	.....	195	6,203	5,417	788	.....
166	Pittsfield, Mass.	73,461	.....	35,914	33,195	.....	941	.....	3,411	.....	4,667	1,890	2,318	459
167	Quincy, Mass.	85,386	.....	38,972	43,330	.....	.....	.....	3,084	.....	16,070	2,625	12,945	500
168	Cedar Rapids, Iowa.	68,502	.....	30,672	35,079	.....	.....	.....	1,200	1,551	4,546	3,601	332	613
169	Oshkosh, Wis.	73,540	100	20,886	32,662	17,825	.....	.....	1,005	1,062	1,444	1,260	184	.....
170	Perth Amboy, N. J.	50,556	.....	32,885	15,533	.....	.....	.....	1,436	702	5,245	4,645	.....	600
171	Lansing, Mich.	50,465	.....	21,582	28,848	.....	.....	.....	35	.....	1,436	500	936	.....
172	Pasadena, Cal.	79,017	.....	26,570	45,077	.....	.....	.....	6,120	1,250	7,359	4,683	758	1,918
173	Amsterdam, N. Y.	41,832	.....	15,998	24,630	.....	.....	.....	900	304	4,803	1,974	2,829	.....
174	Jackson, Mich.	67,257	.....	22,442	42,072	.....	.....	.....	1,720	1,023	2,881	1,677	85	1,119
175	Jamestown, N. Y.	58,101	.....	20,411	24,025	12,000	.....	.....	645	1,020	2,958	2,108	850	.....
176	San Jose, Cal.	99,238	1,200	34,787	55,009	4,623	.....	.....	2,839	780	3,969	2,883	.....	1,094
177	Decatur, Ill.	59,633	.....	24,166	33,840	.....	.....	.....	1,200	427	552	228	.....	324
178	Mount Vernon, N. Y.	116,474	.....	59,992	29,225	17,950	.....	.....	5,845	3,432	9,183	6,181	702	2,300
179	Joplin, Mo.	60,724	.....	28,512	18,495	12,527	.....	.....	.....	1,190	1,147	864	283	.....
180	Williamsport, Pa.	53,845	.....	19,704	33,542	554	.....	.....	.....	45	3,021	3,021	.....	.....
181	Niagara Falls, N. Y.	115,359	.....	42,236	46,285	22,094	.....	.....	4,114	630	9,014	4,423	4,591	.....
182	Muskogee, Okla.	73,963	.....	35,387	36,307	.....	.....	.....	2,059	210	4,279	2,993	956	330
183	Lima, Ohio.	52,460	.....	19,982	32,478	.....	.....	.....	.....	.....	1,555	1,139	416	.....
184	Chelsea, Mass.	125,338	.....	58,197	53,195	2,666	125	.....	10,896	259	15,626	3,798	10,928	900
185	Aurora, Ill.	62,620	396	25,284	33,288	.....	.....	.....	2,051	1,601	1,319	712	247	360
186	New Rochelle, N. Y.	89,817	.....	36,800	33,407	14,098	.....	.....	4,140	1,372	4 977	3 200	1,008	769
187	Austin, Tex.	39,649	.....	20,168	16,007	.....	.....	.....	1,010	2,464	1,442	1,442	.....	.....
188	La Crosse, Wis.	72,621	.....	23,023	49,298	.....	.....	.....	300	.....	4,542	3,911	591	50
189	Newport, Ky.	47,140	254	32,046	14,498	.....	.....	.....	342	.....	3,373	2,301	72	1,000
190	Orange, N. J.	92,064	.....	47,051	42,090	.....	.....	.....	1,908	1,015	6,918	4,318	.....	2,600
191	Lorain, Ohio.	67,857	.....	32,506	32,063	.....	.....	.....	3,048	240	3,977	2,991	986	.....
192	Council Bluffs, Iowa.	49,765	.....	22,737	24,465	.....	.....	.....	2,062	501	1,838	1,838	.....	.....
193	Lynchburg, Va.	84,576	.....	39,102	43,486	.....	.....	.....	.....	1,988	5,557	5,190	367	.....

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

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 78.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.					V.—HIGHWAYS.									
Total.	Sewers and sewage disposal.	Refuse collection and disposal.	Public laundries, washhouses, and convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.	Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.[1]	Street lighting.	Waterways.	Repair and construction for compensation.	City number.
$26,295	$11,724	$14,027	$238	$306	$74,692	.....	$13,738	$8,681	$9,943	$3,000	$39,330	.....	.....	125
22,741	7,268	13,498	555	1,420	49,660	$2,626	18,480	1,434	.....	.....	23,661	.....	$3,459	126
27,657	1,930	24,227	.....	1,500	79,477	4,237	29,809	577	21,995	.....	21,441	.....	1,418	127
55,317	15,197	39,641	.....	479	90,417	12,315	18,225	14,513	4,116	1,642	39,356	$250	.....	128
22,351	1,608	17,284	.....	3,259	55,071	1,388	6,368	205	283	25,775	21,052	.....	.....	129
30,142	3,767	24,821	.....	1,554	44,133	2,676	7,705	317	.....	.....	33,435	.....	.....	130
4,508	8	4,500	.....	.....	36,435	.....	10,584	4,613	9,291	.....	11,947	.....	.....	131
78,507	4,536	68,403	.....	5,568	83,653	.....	25,426	11,361	.....	.....	46,866	.....	.....	132
42,960	15,990	26,970	.....	.....	116,368	2,593	67,856	.....	12,479	.....	24,997	.....	8,443	133
41,215	12,682	28,533	.....	.....	118,032	.....	71,502	.....	19,611	.....	26,919	.....	.....	134
38,834	4,102	33,199	.....	1,533	42,036	1,478	12,318	1,341	.....	.....	26,736	.....	163	135
21,020	3,813	15,589	.....	1,618	52,319	.....	9,390	6,962	11,935	370	23,250	.....	412	136
20,006	7,034	12,748	.....	1,124	30,549	1,200	7,252	1,434	.....	412	19,168	.....	1,083	137
16,921	10,593	6,328	.....	.....	78,909	.....	39,556	4,899	4,824	671	19,724	.....	9,235	138
31,083	4,182	19,623	.....	7,278	91,582	1,750	50,497	1,960	3,608	.....	33,385	382	.....	139
23,485	2,045	16,190	.....	5,250	55,676	.....	28,797	3,976	.....	.....	22,903	.....	.....	140
82,397	37,053	45,314	.....	.....	149,942	9,322	49,941	7,999	22,972	7,086	52,622	.....	.....	141
66,792	4,513	60,442	.....	1,837	87,206	4,949	11,452	3,479	37,622	7,147	21,770	.....	787	142
17,050	12,171	4,879	.....	.....	68,404	1,872	34,572	3,299	6,480	.....	19,696	.....	2,485	143
18,376	3,472	14,539	365	.....	35,173	1,200	4,935	970	.....	.....	27,691	.....	377	144
32,777	316	32,461	.....	.....	57,747	.....	29,881	781	.....	.....	27,085	.....	.....	145
33,131	11,308	21,823	.....	.....	141,477	3,726	35,337	17,726	9,192	2,843	35,374	.....	37,279	146
12,547	6,003	6,532	.....	12	77,274	183	35,376	1,941	12,516	.....	27,003	250	.....	147
49,553	10,213	36,975	55	2,610	49,193	.....	14,726	8,067	.....	298	23,602	2,500	.....	148
18,189	8,129	10,060	.....	.....	66,007	1,390	18,064	5,321	557	990	39,647	.....	38	149
13,045	3,101	9,546	.....	398	37,624	1,950	10,020	717	.....	.....	24,878	.....	59	150
20,478	1,536	18,942	.....	.....	20,345	.....	2,243	285	1,956	.....	15,336	.....	545	151
23,625	325	22,420	.....	1,080	62,508	.....	27,698	3,193	.....	.....	31,617	.....	.....	152
47,533	2,970	43,843	.....	720	7,822	.....	7,050	772	.....	.....	.....	.....	.....	153
7,029	1,715	5,314	.....	.....	40,099	1,920	12,711	718	.....	.....	22,250	.....	2,500	154
64,040	18,479	45,561	.....	.....	120,656	.....	51,554	.....	19,582	1,054	48,466	.....	.....	155
16,769	3,876	11,873	.....	1,020	30,715	50	7,587	1,772	.....	.....	21,197	.....	109	156
24,458	3,391	21,067	.....	.....	44,561	.....	24,031	3,976	.....	.....	16,496	.....	58	157
29,901	768	27,433	.....	1,680	55,185	.....	10,063	11	5,545	.....	39,566	.....	.....	158
14,520	1,374	13,146	.....	.....	138,181	1,100	119,292	73	.....	.....	17,716	.....	.....	159
26,296	2,071	23,015	.....	1,210	72,029	2,999	34,512	4,464	.....	.....	30,084	.....	.....	160
28,248	5,416	22,832	.....	.....	74,634	2,149	27,785	4,153	5,304	1,204	34,039	.....	.....	161
43,852	4,639	13,910	.....	25,303	27,793	.....	8,401	.....	.....	.....	19,044	.....	348	162
21,418	6,283	15,025	60	50	46,563	2,124	22,809	7,556	10,287	957	2,830	.....	.....	163
29,356	13,144	16,129	.....	83	48,383	1,600	10,926	1,331	9,491	1,664	23,005	.....	366	164
36,632	16,097	19,535	.....	1,000	37,068	.....	16,167	1,745	.....	.....	16,513	1,500	1,143	165
20,782	12,360	8,402	.....	.....	71,492	144	26,657	4,726	10,432	3,291	26,242	.....	.....	166
35,212	12,606	22,306	.....	300	89,933	.....	40,015	5,269	8,356	2,674	33,619	.....	.....	167
27,500	4,839	22,661	.....	.....	42,107	1,235	7,984	7,458	881	.....	22,178	2,371	.....	168
9,582	2,052	7,254	.....	276	58,223	.....	24,576	5,039	9,201	30	19,377	.....	.....	169
32,899	681	32,218	.....	.....	30,106	.....	3,706	.....	2,333	1,575	22,552	.....	.....	170
32,231	7,482	23,849	.....	900	31,308	.....	15,970	6,555	8,117	666	.....	.....	.....	171
37,739	5,514	31,550	196	179	99,883	4,657	37,019	3,918	13,316	.....	39,775	.....	1,198	172
21,026	5,234	14,892	.....	900	41,775	928	19,448	8,215	.....	935	11,452	.....	797	173
12,596	2,339	8,908	.....	1,349	44,427	1,300	19,573	2,091	.....	1,065	20,398	.....	.....	174
19,777	1,635	17,422	.....	720	40,516	2,548	7,507	3,650	143	3,236	21,628	.....	1,804	175
26,406	7,207	18,277	.....	922	73,961	1,500	27,652	2,265	17,428	.....	25,116	.....	.....	176
12,509	912	11,597	.....	.....	32,522	2,700	2,765	5,793	.....	3,967	15,635	.....	1,662	177
60,819	20,862	38,457	.....	1,800	116,243	.....	53,779	5,964	9,502	2,399	41,861	.....	2,738	178
21,053	7,099	13,604	.....	350	17,649	1,050	15,475	1,124	.....	.....	.....	.....	.....	179
10,426	565	9,861	.....	.....	34,630	1,600	13,288	100	.....	.....	19,442	.....	.....	180
66,404	3,554	62,850	.....	.....	54,849	2,963	9,378	5,335	.....	920	36,253	.....	.....	181
27,209	.....	20,754	.....	645	26,857	.....	4,433	701	2,764	1,274	17,715	.....	.....	182
13,113	2,018	9,596	.....	1,499	32,192	.....	12,949	469	.....	.....	18,774	.....	.....	182
33,350	13,140	18,060	.....	2,150	50,934	474	13,723	1,854	8,520	1,868	24,260	.....	235	184
20,489	3,191	16,890	.....	408	44,784	1,412	17,408	3,150	.....	.....	22,617	.....	197	185
62,575	11,461	51,029	.....	85	73,930	2,626	14,780	1,071	5,765	.....	49,208	480	.....	186
15,050	.....	14,524	.....	526	41,346	179	20,782	3,293	2,680	.....	14,412	.....	.....	187
8,510	1,474	6,554	.....	482	39,390	.....	16,860	706	3,804	1,057	16,874	.....	89	188
19,330	698	18,632	.....	.....	21,199	.....	4,894	30	.....	.....	16,275	.....	.....	189
29,690	7,793	21,897	.....	.....	48,938	.....	12,419	265	4,494	.....	31,760	.....	.....	190
16,638	3,633	11,740	.....	1,215	43,600	.....	14,305	2,873	360	.....	22,524	3,538	.....	191
17,204	11,166	6,038	.....	.....	35,765	800	10,286	4,206	.....	.....	20,473	.....	.....	192
26,134	3,124	20,144	.....	2,866	41,131	.....	14,228	3,974	336	1,187	19,093	.....	2,313	193

[1] Includes undistributed highway expenses.

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

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
		Total.	General supervision.	Charities.				Hospitals.		Corrections.		
				Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
125	Salem, Mass.	$40,958	$2,491	$11,478	$23,411			$2,001	$182		$1,395	
126	Lincoln, Nebr.	1,207		864				343				
127	Berkeley, Cal.	919		199				720				
128	Davenport, Iowa	171		171								
129	Topeka, Kans.	4,283								$4,283		
130	McKeesport, Pa.	1,631			1,631							
131	Flint, Mich.	29,008		3,252				25,756				
132	Tampa, Fla.	33,845		3,073	900	$1,200	$700	19,896		8,076		
133	San Diego, Cal.											
134	El Paso, Tex.	10,072		2,795						7,277		
135	Wheeling, W. Va.	7,193								7,193		
136	Racine, Wis.	17,058		15,244				1,814				
137	Kalamazoo, Mich.	4,013	824	2,626		331		232				
138	Superior, Wis.	1,840		1,389			451					
139	Augusta, Ga.	71,049		9,052	395			50,073		11,529		
140	Macon, Ga.	22,158		4,345	420			6,000		11,393		
141	Newton, Mass.	29,237	2,560	15,085	7,396	166		4,030				
142	Butte, Mont.	11,765						2,575			9,190	
143	Woonsocket, R. I.	13,310	1,044	7,032	3,381	653		1,149		51		
144	Chester, Pa.	40									40	
145	Montgomery, Ala.	9,494		2,096			270	3,534		3,594		
146	Fitchburg, Mass.	62,122		10,480	9,486			42,095			61	
147	Dubuque, Iowa.											
148	Galveston, Tex.	49,301		112				47,152		2,037		
149	Elmira, N. Y.	27,127	2,049	700	8,345	5,816	1,075	8,588	554			
150	New Castle, Pa.	15,993	837	6,451	2,806	425		1,092	3,535	847		
151	West Hoboken, N. J.	4,167		3,967			100	100				
152	Knoxville, Tenn.	24,834		3,350		51		21,433				
153	Hamilton, Ohio.	11,125		941				10,184				
154	Springfield, Mo.	1,005		416				589				
155	East Orange, N. J.	8,339		4,478		736		3,125				
156	Quincy, Ill.	6,399								6,399		
157	Roanoke, Va.	19,268		3,088	3,034	366		3,000		9,780		
158	Lexington, Ky.	40,193		4,835	342	5,331		19,500		9,635		
159	Huntington, W. Va.	13,680		5,344	1,385			1,033		5,918		
160	Joliet, Ill.	4,343						2,000		2,343		
161	Auburn, N. Y.	27,928	1,769	16,715	5,216	3,929			299			
162	Charlotte, N. C.	97		77				20				
163	Taunton, Mass.	25,947	3,034	4,482	16,635	435		1,361				
164	Everett, Mass.	14,097	1,131	8,423	2,413			1,987			143	
165	Portsmouth, Va.	8,064		120	6,605			1,200		139		
166	Pittsfield, Mass.	21,376	1,574	9,096	9,702			1,004				
167	Quincy, Mass.	20,698	1,268	6,651	7,618	85	83	4,844			149	
168	Cedar Rapids, Iowa.	358		358								
169	Oshkosh, Wis.	13,472		13,472								
170	Perth Amboy, N. J.	7,222		771	4,371	280		1,800				
171	Lansing, Mich.	8,014		5,414				2,600				
172	Pasadena, Cal.											
173	Amsterdam, N. Y.	12,272	1,125	7,011	1,515	779		1,556				$286
174	Jackson, Mich.	30,672	800	4,905	1,754			20,415	2,457	241		
175	Jamestown, N. Y.	10,492	1,313	7,010		582		1,587				
176	San Jose, Cal.											
177	Decatur, Ill.											
178	Mount Vernon, N. Y.	22,190	1,083	4,005	3,855	2,022		6,792			4,433	
179	Joplin, Mo.	3,189		2,309		450	250	180				
180	Williamsport, Pa.	20,073	1,200	4,037	7,273	240		213	7,110			
181	Niagara Falls, N. Y.	21,171	1,946	7,399				11,826				
182	Muskogee, Okla.	15,497		825			50	7,011		7,611		
183	Lima, Ohio.	8,401		1,547				5,600		1,254		
184	Chelsea, Mass.	27,417	3,091	12,045	2,551	26		9,324			380	
185	Aurora, Ill.	1,500						1,500				
186	New Rochelle, N. Y.	18,272	833	821	7,120	5,783	17	3,435			163	100
187	Austin, Tex.	16,659		3,660				10,878		2,121		
188	La Crosse, Wis.											
189	Newport, Ky.	14,184	900	2,204				4,473		6,607		
190	Orange, N. J.	16,715			13,365			3,350				
191	Lorain, Ohio.	1,963						1,963				
192	Council Bluffs, Iowa.											
193	Lynchburg, Va.	29,007		5,624	6,207		1,100	7,672		8,404		

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 78.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

VII.—EDUCATION.			VIII.—RECREATION.				IX.—MISCELLANEOUS.	X.—GENERAL.				City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation, parks, and trees.	Quasi-productive park enterprises.		Total.	Pensions and gratuities.	Judgments and losses.	Undistributed expenses.	
$177,196	$166,959	$10,237	$22,076	$696	$21,380	.....	$28,141	$16,229	$486	$4,089	$11,684	125
240,813	233,316	7,497	5,293	104	5,189	.....	.....	1,568	.....	1,507	61	126
349,020	328,986	20,034	3,615	.....	3,615	.....	.....	324	.....	.....	324	127
247,841	237,847	9,994	27,597	.....	27,597	.....	.....	7,373	490	1,154	5,729	128
244,041	238,962	5,079	10,751	170	10,581	.....	983	7,450	2,542	3,554	1,354	129
211,381	206,337	5,044	5,162	.....	5,162	.....	.....	4,538	1,073	47	3,418	130
138,958	134,487	4,471	3,197	.....	3,197	.....	.....	2,494	.....	690	1,804	131
64,310	64,310	.....	5,646	.....	5,646	.....	513	2,891	600	1,445	846	132
241,769	228,656	13,113	27,025	.....	27,025	.....	726	7,658	425	627	6,606	133
187,786	181,235	6,551	16,753	.....	16,753	.....	.....	2,835	.....	.....	2,835	134
161,891	153,870	8,021	504	.....	504	.....	.....	3,333	.....	2,131	1,202	135
178,705	173,344	5,361	14,073	.....	14,073	.....	.....	933	518	130	285	136
196,583	189,746	6,837	2,594	46	2,548	.....	.....	7,881	.....	7,846	35	137
210,726	203,788	6,938	10,502	.....	10,502	.....	1,215	4,554	310	1,547	2,697	138
125,145	124,965	180	11,789	.....	11,789	.....	288	7,393	3,642	1,750	2,001	139
102,966	102,096	870	5,704	.....	5,704	.....	.....	3,372	783	2,589	.....	140
379,277	351,297	27,980	97,203	.....	97,203	.....	4,874	2,693	.....	.....	2,693	141
237,254	216,157	21,097	.....	.....	.....	.....	.....	27,865	1,061	4,441	22,363	142
113,414	110,712	2,702	3,343	.....	3,343	.....	70	75	.....	75	.....	143
134,503	134,403	400	4,490	.....	4,490	.....	18	5,993	761	72	5,160	144
100,460	96,215	4,245	5,355	.....	5,355	.....	.....	15,936	2,063	12,625	1,248	145
162,565	153,073	9,492	18,435	.....	18,435	.....	13,470	4,357	.....	2,199	2,158	146
129,157	121,749	7,408	2,126	.....	2,126	.....	13	51,638	1,289	50,339	10	147
109,974	109,974	.....	1,891	.....	1,891	.....	50	2,834	.....	130	2,704	148
152,732	148,232	4,500	5,633	159	5,474	.....	572	9,541	8,658	871	12	149
139,385	137,995	1,390	1,107	.....	1,107	.....	.....	3,580	1,515	.....	2,065	150
188,760	182,678	6,082	2,981	.....	2,981	.....	.....	2,721	1,100	.....	1,621	151
91,732	91,732	.....	795	.....	795	.....	.....	864	.....	864	.....	152
165,154	161,521	3,633	1,428	.....	1,428	.....	390	1,640	1,260	.....	380	153
116,141	113,749	2,393	25	.....	25	.....	.....	4,295	.....	3,400	895	154
244,827	224,879	19,948	20,036	.....	20,036	.....	51	9,984	4,912	.....	5,072	155
136,925	128,860	8,065	11,318	.....	11,318	.....	.....	8	.....	8	.....	156
99,755	99,755	.....	585	.....	585	.....	.....	18,061	.....	862	17,199	157
117,833	112,012	5,821	5,870	.....	5,870	.....	607	4,294	.....	.....	4,294	158
85,483	83,259	2,224	.....	.....	.....	.....	.....	1,339	.....	706	633	159
153,421	145,924	7,497	8,949	.....	8,949	.....	60	7,196	737	840	5,619	160
135,436	130,436	5,000	1,525	.....	1,525	.....	.....	7,515	3,054	.....	4,461	161
63,014	59,685	3,329	521	.....	521	.....	.....	2,403	110	2,293	.....	162
156,614	149,471	7,143	6,981	.....	6,981	.....	12,067	8,581	.....	1,679	6,902	163
211,631	202,508	8,823	15,434	.....	15,434	.....	8,981	5,973	.....	1,553	4,420	164
56,414	56,414	.....	.....	.....	.....	.....	.....	1,170	.....	.....	1,170	165
182,760	173,760	9,000	8,081	.....	8,081	.....	9,316	4,909	1,727	225	2,957	166
185,529	176,696	8,833	26,297	.....	26,297	.....	9,248	1,569	.....	738	831	167
178,666	171,014	7,652	15,885	914	14,971	.....	.....	2,732	544	1,234	954	168
148,071	141,993	6,078	4,516	.....	4,516	.....	.....	9,634	2,331	508	6,795	169
150,514	144,687	5,827	3,884	.....	3,884	.....	.....	8,290	1,700	.....	6,590	170
134,288	127,908	6,380	4,249	.....	4,249	.....	1,432	248	.....	248	.....	171
311,769	290,744	21,025	24,486	70	24,416	.....	.....	723	.....	.....	723	172
100,294	95,294	5,000	297	.....	297	.....	.....	2,347	.....	166	2,181	173
128,218	119,781	8,437	4,639	.....	4,639	.....	.....	1,974	1,310	664	.....	174
145,912	145,912	.....	4,272	.....	4,272	.....	3,468	650	.....	650	.....	175
215,155	207,012	8,143	17,017	.....	17,017	.....	.....	1,922	.....	.....	1,922	176
129,687	121,578	8,109	9,324	.....	9,324	.....	13,171	1,974	441	1,522	11	177
247,433	234,803	12,630	2,210	.....	2,210	.....	290	1,238	1,131	107	.....	178
123,970	117,619	6,351	3,813	.....	3,813	.....	.....	1,468	.....	.....	1,468	179
125,222	125,222	.....	4,073	.....	4,073	.....	.....	8,359	1,556	5,871	932	180
171,440	165,644	5,796	2,383	.....	2,383	.....	167	4,534	1,992	2,234	308	181
99,447	95,312	4,135	12,833	.....	12,833	.....	.....	11,387	.....	5,359	6,028	182
123,676	121,031	2,645	494	.....	494	.....	60	5,207	600	2,475	2,132	183
174,986	168,469	6,517	14,018	.....	14,018	.....	15,334	8,438	1,982	3,915	2,541	184
124,109	118,040	6,069	3,003	.....	3,003	.....	.....	4,792	.....	500	4,292	185
231,284	218,136	13,148	18,213	.....	12,605	$5,608	360	4,561	.....	1,655	2,906	186
99,666	99,666	.....	2,106	.....	2,106	.....	424	12,235	.....	2,326	9,909	187
140,537	134,537	6,000	17,980	.....	17,980	.....	.....	8,256	2,245	.....	6,011	188
92,420	88,603	3,817	343	.....	343	.....	.....	.....	.....	.....	.....	189
159,490	159,490	.....	889	.....	889	.....	34	2,120	467	.....	1,653	190
116,213	112,229	3,984	3,852	.....	3,852	.....	.....	.....	.....	.....	.....	191
157,230	151,878	5,352	6,657	1,270	5,387	.....	1	9,444	997	7,473	974	192
80,105	80,105	.....	7,095	713	6,382	.....	.....	2,371	372	1,899	100	193

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TABLE 12.—GOVERNMENTAL COST PAYMENTS[1] FOR SALARIES OF PERSONS EMPLOYED IN THE SERVICE OF

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

City number.	CITY.	GENERAL GOVERNMENT.											
		Legislative branch.		Executive branch.									
				Chief executive.		Financial.					Legal.		
		Council and board of aldermen.	Clerk of council, and legislative investigations.	Mayor.	Executive boards and commissions.	Auditor, or comptroller.	Treasurer, or chamberlain.	Assessment and levy of revenue.	Collection of revenue.	Special accounting and other financial.	Solicitor.	Other legal.	Other general executive.
	Grand total	$1,524,223	$784,519	$968,183	$592,606	$2,460,269	$1,698,368	$3,969,514	$2,500,550	$648,840	$2,393,501	$1,217,012	$4,079,615
	Group I	654,784	168,955	353,757	102,465	1,316,513	574,033	2,179,162	1,386,509	527,270	1,349,423	846,215	1,724,663
	Group II	294,477	173,673	93,205	129,302	340,704	302,160	698,490	375,706	24,653	280,404	284,064	647,358
	Group III	279,077	160,993	201,424	70,183	389,382	377,792	518,307	263,139	79,199	359,596	52,223	770,980
	Group IV	132,840	150,084	166,985	146,121	235,293	234,392	321,947	263,785	12,524	227,092	15,482	525,011
	Group V	163,045	130,814	152,817	144,535	178,377	209,941	251,608	211,411	5,194	196,986	19,028	411,603
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
1	New York, N. Y	$214,502	$62,032	$224,070	.....	$812,531	$150,553	$571,460	$404,404	$409,219	$661,119	$497,706	$720,422
2	Chicago, Ill	247,593	37,274	27,585	$66,115	216,636	175,835	696,932	355,390	49,952	345,873	170,302	255,566
3	Philadelphia, Pa	23,736	15,639	22,305	.....	70,306	55,020	322,536	277,657	19,800	157,340	61,381	244,295
4	St. Louis, Mo	25,800	9,900	12,058	.....	60,921	16,070	68,237	108,140	.....	30,900	35,000	130,441
5	Boston, Mass	20,000	1,800	29,636	.....	39,798	44,944	196,759	115,349	22,787	42,007	.....	122,598
6	Cleveland, Ohio	41,135	22,687	17,580	14,242	47,478	29,335	118,721	41,117	22,957	32,249	23,443	72,872
7	Baltimore, Md	44,482	3,185	12,120	.....	14,566	13,938	72,011	84,452	.....	25,824	24,510	53,714
8	Pittsburgh, Pa	37,536	16,238	8,403	22,103	54,277	88,088	132,506	.....	2,525	54,111	33,873	124,755
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich	$47,790	$13,214	$9,180	$4,695	$40,000	$70,471	$52,839	$1,034	$5,530	$21,800	$18,479	$90,135
10	Buffalo, N. Y	35,605	14,396	7,900	39,179	48,670	52,323	40,658	20,155	4,037	33,811	21,956	51,883
11	San Francisco, Cal	56,528	.....	10,500	.....	26,000	21,700	99,453	71,925	.....	32,353	53,000	99,005
12	Milwaukee, Wis	35,760	9,590	6,116	12,553	14,023	25,015	56,291	19,569	1,636	20,165	18,624	60,813
13	Cincinnati, Ohio	39,350	19,500	16,095	15,891	37,800	28,857	120,933	36,100	5,900	32,282	19,570	71,106
14	Newark, N. J	15,525	58,025	11,238	12,622	26,349	15,600	73,657	62,677	.....	29,790	24,783	50,449
15	Los Angeles, Cal	12,931	48,651	6,000	7,865	39,443	20,177	121,219	106,877	.....	30,424	83,491	50,887
16	New Orleans, La	19,640	.....	16,496	.....	21,304	16,617	29,630	29,847	.....	25,870	23,610	104,815
17	Washington, D. C	.....	.....	.....	30,490	32,815	7,479	78,015	27,222	7,500	14,396	.....	47,205
18	Minneapolis, Minn	31,350	10,297	9,680	6,007	54,300	43,921	25,790	.....	50	19,513	15,551	15,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
19	Jersey City, N. J	$11,117	$15,000	$8,900	.....	$10,000	$6,400	$35,304	$27,370	$11,500	$13,646	.....	$29,200
20	Seattle, Wash	31,420	11,580	7,100	.....	13,023	24,778	.....	.....	.....	33,138	.....	109,017
21	Kansas City, Mo	8,390	14,313	7,741	.....	33,816	12,423	30,516	40,260	.....	25,416	$3,720	43,148
22	Indianapolis, Ind	5,800	1,594	6,500	.....	14,460	16,038	15,649	.....	200	10,100	.....	21,580
23	Providence, R. I	21,487	537	7,809	.....	8,218	21,113	17,760	.....	.....	12,509	.....	45,060
24	Louisville, Ky	.....	5,134	8,694	.....	10,450	5,000	23,222	14,820	27,239	25,322	3,500	34,668
25	Rochester, N. Y	17,500	2,000	9,515	.....	16,540	22,455	20,418	3,600	2,640	10,358	800	30,835
26	Denver, Colo	24,900	11,135	9,600	$11,868	24,317	71,551	84,940	3,240	19,680	16,767	27,600	39,417
27	Portland, Oreg	4,310	.....	5,700	.....	45,225	10,781	.....	.....	.....	15,964	.....	10,768
28	St. Paul, Minn	25,414	.....	4,420	.....	8,504	11,903	3,288	.....	.....	11,430	1,800	34,742
29	Columbus, Ohio	7,895	8,875	6,040	.....	13,351	10,600	.....	1,175	3,300	12,500	800	26,291
30	Toledo, Ohio	8,467	8,699	6,700	.....	7,900	6,398	2,899	.....	2,700	11,700	1,500	24,923
31	Atlanta, Ga	9,113	9,300	6,410	.....	14,450	1,400	21,020	20,657	2,000	7,560	.....	13,679
32	Oakland, Cal	7,185	5,033	4,800	.....	9,350	5,400	27,871	24,740	.....	6,275	.....	15,022
33	Worcester, Mass	225	1,325	6,230	.....	6,831	6,930	19,032	7,054	.....	5,600	.....	25,213
34	Birmingham, Ala	620	2,005	5,700	11,621	16,025	3,000	4,375	4,580	.....	8,438	.....	8,298
35	Syracuse, N. Y	15,250	6,847	7,210	.....	12,120	17,522	18,275	.....	1,500	12,020	.....	28,568
36	New Haven, Conn	50	1,260	5,124	.....	8,236	1,650	11,000	9,911	1,300	4,520	7,410	21,661
37	Memphis, Tenn	.....	.....	.....	19,200	5,542	.....	8,236	17,702	.....	5,901	.....	8,903
38	Scranton, Pa	.....	5,600	7,100	.....	7,000	17,617	18,124	5,549	250	6,520	.....	6,680
39	Richmond, Va	4,400	1,800	4,380	.....	10,300	10,634	13,961	11,922	900	8,360	1,660	12,998
40	Paterson, N. J	9,132	2,500	3,200	.....	5,660	1,500	8,700	9,180	3,500	5,500	.....	11,020
41	Omaha, Nebr	18,000	10,088	4,491	.....	18,674	1,000	.....	20,000	.....	15,316	.....	7,643
42	Fall River, Mass	6,600	.....	4,200	.....	4,365	4,800	11,017	5,449	225	2,500	.....	12,888
43	Dayton, Ohio	5,221	4,600	8,033	.....	7,400	6,850	.....	1,200	1,240	8,500	.....	24,790
44	Grand Rapids, Mich	8,400	5,815	2,949	.....	7,589	9,559	12,677	6,276	.....	5,800	.....	7,786
45	Spokane, Wash	1,850	8,583	1,122	27,494	9,972	11,714	6,600	1,000	.....	18,797	.....	15,089
46	Nashville, Tenn	3,042	3,700	5,600	.....	5,500	5,500	7,600	.....	.....	7,075	.....	11,000
47	Lowell, Mass	1,400	300	4,200	.....	4,034	9,004	9,165	.....	.....	4,826	.....	12,619
48	Cambridge, Mass	4,653	.....	5,736	.....	4,001	11,357	12,213	2,200	525	4,098	.....	14,270
49	Bridgeport, Conn	280	4,500	3,800	.....	4,100	800	19,705	4,905	200	2,480	1,833	.....
50	New Bedford, Mass	3,394	500	6,300	.....	4,915	13,263	17,706	638	300	2,500	.....	14,674
51	San Antonio, Tex	2,880	3,300	4,620	.....	5,600	1,200	10,921	7,697	.....	4,220	.....	8,060
52	Hartford, Conn	200	400	3,600	.....	3,270	6,600	11,493	11,601	.....	6,020	1,600	17,993
53	Albany, N. Y	10,482	4,620	7,900	.....	8,544	10,752	14,400	113	.....	7,920	.....	21,777

[1] The payments reported in this table constitute parts of the payments reported under the same titles in Table 11.

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THE GENERAL GOVERNMENT AND IN THAT OF PROTECTION TO PERSON AND PROPERTY: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 84.]

GENERAL GOVERNMENT—continued.						PROTECTION TO PERSON AND PROPERTY.							
Judicial branch.				Elections.	General government buildings.	Supervision of protection to person and property.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.	Other protection to person and property.	City number.
General municipal courts.	Justice courts.	Other courts, and coroners.	Marshal and sheriff.										
$3,685,253	$276,332	$6,041,500	$1,453,026	$2,083,286	$3,050,302	$96,541	$54,502,010	$35,930,321	$467,783	$1,660,730	$3,942,730	$1,055,018	
2,800,172	117,193	4,785,456	1,019,408	985,647	1,954,636	52,311	30,482,126	15,541,798	367,280	1,225,712	2,584,080	502,843	
294,372	107,023	1,099,637	337,959	428,064	534,641	.....	7,302,484	6,157,032	87,949	374,349	432,287	247,826	
295,295	30,974	108,049	39,479	363,373	306,134	20,534	7,838,094	7,122,210	8,484	47,606	507,127	124,985	
165,930	10,425	33,496	1,350	158,626	141,007	13,793	5,733,877	4,138,458	3,695	.....	245,573	92,236	
129,484	10,717	14,862	4,830	147,576	113,884	9,853	3,140,429	2,970,823	375	3,063	173,663	87,128	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.													
$2,124,540	.....	$2,620,297	$221,826	$121,738	$922,332	.....	$14,018,545	$7,407,656	$354,347	$514,749	$1,569,281	$202,214	1
376,293	.....	569,679	394,576	187,612	289,530	.....	5,765,880	2,553,601	.....	224,643	356,818	117,268	2
82,320	.....	710,520	82,497	268,429	340,941	.....	3,929,636	1,216,732	.....	251,132	127,915	27,970	3
19,035	$80,081	250,764	93,060	142,430	63,178	.....	1,919,998	909,060	8,926	62,099	79,870	56,780	4
128,453	.....	240,946	121,370	98,223	127,398	.....	1,906,184	1,203,070	450	63,049	182,146	5,601	5
26,716	13,760	111,044	43,190	82,983	60,764	.....	718,796	619,261	.....	36,436	82,326	3,451	6
19,644	.....	112,220	21,986	14,753	59,152	.....	1,179,486	721,090	.....	.....	79,273	1,172	7
22,271	23,352	169,086	40,883	69,479	91,341	$52,311	1,043,601	911,328	3,557	83,604	106,451	88,387	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.													
$18,009	$26,061	$180,475	$44,448	$35,234	$62,611	.....	$738,437	$722,909	.....	$24,536	$22,940	$5,781	9
58,321	385	70,884	26,951	39,338	61,649	.....	840,855	632,138	$47,381	35,360	18,178	4,348	10
37,835	27,525	178,966	55,150	122,683	42,303	.....	1,343,709	1,208,812	.....	73,400	51,019	68,120	11
10,008	.....	111,560	41,447	18,611	40,353	.....	569,054	589,812	.....	22,947	30,783	3,420	12
17,751	13,916	118,696	50,402	62,926	90,364	.....	754,261	699,629	6,164	22,806	51,537	8,068	13
18,300	16,167	59,915	13,112	31,069	60,659	.....	835,208	513,021	.....	21,924	47,980	.....	14
19,698	21,769	83,093	42,300	62,037	43,222	.....	515,123	369,745	.....	31,910	31,604	57,330	15
58,166	.....	90,035	61,570	6,116	27,762	.....	385,409	411,113	.....	37,600	31,225	1,779	16
29,200	.....	144,386	26,613	.....	52,606	.....	958,107	512,209	31,123	28,063	60,238	94,661	17
26,824	.....	61,427	25,966	.....	53,112	.....	362,321	447,644	3,281	25,803	36,783	4,319	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.													
$29,392	.....	.....	.....	$2,296	$24,824	.....	$567,379	$292,541	$1,500	.....	$6,600	$300	19
8,830	.....	.....	.....	37,907	25,222	.....	385,297	414,672	.....	.....	45,947	8,618	20
12,588	.....	.....	.....	64,268	29,166	.....	513,006	325,678	.....	.....	48,921	6,915	21
9,283	.....	.....	.....	.....	12,482	$5,703	372,181	291,013	.....	.....	12,300	3,160	22
2,000	.....	$3,231	.....	14,723	14,167	.....	420,111	352,939	.....	$8,344	19,495	5,562	23
19,427	.....	.....	.....	2,123	16,035	.....	380,792	285,655	.....	.....	14,896	2,660	24
21,990	.....	.....	.....	12,069	17,127	9,185	349,294	344,215	.....	.....	4,480	1,520	25
37,433	$2,160	67,545	$34,858	4,460	.....	.....	264,551	244,693	.....	29,305	33,293	2,551	26
3,744	.....	.....	.....	12,678	11,769	.....	270,973	335,693	.....	.....	26,970	7,146	27
17,880	.....	.....	.....	.....	1,143	.....	248,111	312,343	.....	.....	17,616	1,207	28
8,834	9,900	.....	.....	31,707	3,240	.....	194,780	255,206	.....	.....	14,098	1,495	29
3,813	9,427	.....	.....	18,213	.....	.....	188,279	220,548	.....	.....	11,020	.....	30
5,710	.....	.....	.....	2,391	3,587	.....	234,335	193,162	2,965	.....	14,810	720	31
11,610	.....	.....	.....	23,219	7,031	.....	179,042	157,184	.....	.....	14,735	24,279	32
.....	.....	.....	.....	7,070	15,604	.....	194,446	208,147	692	.....	10,643	799	33
10,515	.....	.....	.....	188	2,992	.....	188,666	175,788	.....	.....	23,662	7,012	34
19,356	.....	.....	.....	9,447	21,031	.....	172,580	165,968	.....	.....	10,097	225	35
11,100	.....	.....	1,200	12,994	3,430	.....	241,051	193,256	.....	.....	8,453	2,010	36
4,158	.....	6,689	.....	.....	600	.....	205,928	170,582	.....	.....	20,787	2,981	37
2,000	.....	.....	.....	.....	2,640	3,700	100,196	84,108	.....	.....	8,200	4,200	38
5,750	.....	14,106	1,590	1,223	12,556	.....	174,047	153,210	2,400	.....	15,718	2,350	39
8,707	.....	.....	.....	1,450	3,600	.....	163,961	151,048	.....	.....	2,520	.....	40
3,220	.....	.....	.....	7,722	10,428	1,996	136,375	207,529	.....	.....	24,612	4,644	41
.....	.....	.....	.....	5,890	6,418	.....	166,368	144,534	303	.....	4,100	600	42
4,522	5,320	.....	.....	20,168	2,788	.....	157,301	143,767	.....	.....	3,650	2,235	43
3,958	4,167	7,883	.....	8,442	5,184	.....	113,315	152,320	.....	.....	6,837	4,687	44
3,330	.....	.....	.....	5,369	4,986	.....	123,464	143,392	.....	.....	17,659	1,617	45
3,200	.....	.....	.....	1,345	2,152	.....	119,929	119,051	.....	.....	7,255	6,240	46
.....	.....	.....	.....	11,276	9,496	.....	140,812	142,237	624	.....	4,715	45	47
.....	.....	.....	.....	10,261	11,862	.....	158,018	104,662	.....	.....	9,189	10,698	48
4,354	.....	359	.....	6,986	4,336	.....	126,946	151,453	.....	8,457	7,331	1,500	49
.....	.....	.....	.....	3,535	10,006	.....	164,416	110,084	.....	.....	13,654	300	50
2,400	.....	.....	.....	5,469	3,432	.....	80,074	75,833	.....	.....	9,783	5,240	51
8,971	.....	3,186	931	5,184	1,800	.....	173,861	151,040	.....	1,500	7,300	939	52
7,300	.....	.....	900	12,350	4,950	.....	168,210	148,659	.....	.....	5,331	530	53

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TABLE 12.—GOVERNMENTAL COST PAYMENTS[1] FOR SALARIES OF PERSONS EMPLOYED IN THE SERVICE OF

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	GENERAL GOVERNMENT.											
		Legislative branch.		Executive branch.									
				Chief executive.		Financial.					Legal.		
		Council and board of aldermen.	Clerk of council, and legislative investigations.	Mayor.	Executive boards and commissions.	Auditor, or comptroller.	Treasurer, or chamberlain.	Assessment and levy of revenue.	Collection of revenue.	Special accounting and other financial.	Solicitor.	Other legal.	Other general executive.
54	Trenton, N. J.	.....	$4,350	$2,666	.....	$4,563	$5,300	$10,783	$8,278	$400	$2,836	.....	$6,547
55	Reading, Pa.	.....	3,650	3,440	.....	2,100	4,800	6,302	11,214	.....	.....	$3,450	.....
56	Dallas, Tex.	.....	.....	.....	$17,629	5,072	10	9357	9,357	.....	5,867	900	9,712
57	Salt Lake City, Utah	$9,000	6,071	3,700	.....	9,480	10,613	4,978	6,577	.....	6,600	.....	12,265
58	Camden, N. J.	12,000	3,700	5,000	.....	5,462	3,700	13,881	11,398	.....	4,800	.....	7,520
59	Springfield, Mass.	.....	1,400	5,042	.....	3,562	8,025	11,472	7,669	300	3,847	.....	18,178
60	Lynn, Mass.	.....	.....	151	16,602	3,548	5,080	11,601	4,532	.....	5,269	.....	10,431
61	Lawrence, Mass.	.....	100	2,600	.....	2,500	6,881	5,489	.....	1,300	1,300	.....	9,169
62	Tacoma, Wash.	.....	.....	.....	21,616	13,142	13,279	.....	1,000	.....	10,800	.....	10,016
63	Des Moines, Iowa.	.....	.....	.....	18,722	7,070	4,475	1,175	5,550	.....	9,745	.....	7,465
64	Wilmington, Del.	3,203	1,500	3,000	.....	2,688	2,400	2,250	14,075	.....	4,000	.....	20,786
65	Kansas City, Kans.	.....	.....	.....	24,047	4,593	2,736	1,230	1,722	50	5,758	.....	817
66	Yonkers, N. Y.	6,000	7,780	5,300	.....	10,900	14,133	12,600	.....	.....	9,500	.....	20,980
67	Youngstown, Ohio.	1,954	2,500	5,100	.....	4,743	4,050	1,000	1,780	.....	3,560	.....	9,575
68	Houston, Tex.	.....	.....	.....	14,820	4,972	600	7,426	7,426	.....	10,075	.....	10,930
69	Norfolk, Va.	600	6,442	2,700	.....	7,400	6,754	8,000	11,491	.....	4,400	1,500	30,368
70	Duluth, Minn.	4,800	5,759	3,100	.....	6,251	4,971	13,421	.....	.....	7,335	.....	16,429
71	Fort Worth, Tex.	.....	.....	5,455	15,009	5,033	300	6,257	6,257	.....	6,192	.....	16,425
72	Somerville, Mass.	4,054	.....	3,800	.....	700	7,454	9,496	1,450	350	2,200	.....	16,847
73	St. Joseph, Mo.	1,528	3,000	4,320	.....	8,354	6,234	4,051	2,075	.....	8,560	.....	20,411
74	Utica, N. Y.	8,500	3,700	4,700	.....	6,900	7,284	10,500	1,748	.....	5,300	.....	13,702
75	Troy, N. Y.	9,589	1,200	5,200	.....	8,100	7,350	8,400	1,200	.....	8,120	.....	14,900
76	Elizabeth, N. J.	92	3,853	2,033	.....	10,750	2,500	12,476	1,275	.....	3,166	.....	2,460
77	Schenectady, N. Y.	7,542	4,520	6,395	.....	7,400	7,795	8,700	150	.....	6,700	.....	20,190
78	Waterbury, Conn.	.....	5,360	3,000	.....	5,060	750	7,579	5,673	300	5,408	660	6,500
79	Akron, Ohio.	1,722	1,920	3,900	.....	4,913	1,500	.....	.....	.....	5,000	.....	17,471
80	Oklahoma City, Okla.	7,161	7,643	4,265	899	7,670	3,070	3,242	357	.....	2,247	4,447	157
81	Manchester, N. H.	2,168	100	4,000	.....	2,557	2,636	6,903	4,233	.....	957	.....	14,205
82	Hoboken, N. J.	4,100	4,911	2,000	.....	2,500	4,500	13,715	5,996	.....	4,300	.....	2,533
83	Evansville, Ind.	2,000	3,000	4,000	.....	5,620	4,400	1,400	.....	400	2,000	.....	7,800
84	Wilkes-Barre, Pa.	104	5,160	2,720	.....	2,850	3,450	5,716	4,130	.....	1,800	.....	.....
85	Erie, Pa.	.....	3,380	3,580	.....	2,900	3,000	4,980	5,020	.....	3,011	.....	2,341
86	Peoria, Ill.	2,466	3,150	4,100	.....	.....	2,700	4,342	19,810	206	2,600	2,600	3,050
87	Fort Wayne, Ind.	3,000	2,000	3,000	.....	3,000	2,000	500	.....	.....	2,500	.....	8,900
88	Harrisburg, Pa.	920	3,750	3,000	.....	3,850	5,555	3,350	7,699	.....	4,000	.....	3,865
89	Savannah, Ga.	3,110	4,750	5,722	.....	.....	.....	4,867	13,285	.....	3,517	.....	12,845
90	Jacksonville, Fla.	4,296	5,545	3,600	.....	1,870	.....	10,024	6,537	175	4,800	.....	5,502
91	East St. Louis, Ill.	2,460	3,088	4,020	.....	2,914	1,213	10,183	6,381	.....	4,890	.....	2,680
92	Terre Haute, Ind.	1,999	3,000	3,000	.....	3,500	3,000	500	.....	4,004	3,000	.....	14,986
93	Holyoke, Mass.	150	600	2,000	.....	2,812	4,000	7,715	4,950	.....	1,601	.....	15,996
94	Portland, Me.	.....	4,050	2,800	.....	2,300	8,490	5,419	.....	.....	1,200	.....	1,364
95	South Bend, Ind.	2,000	1,184	3,000	.....	4,000	2,268	500	.....	120	2,000	.....	9,029
96	Charleston, S. C.	.....	2,100	4,145	.....	.....	7,900	6,415	2,700	.....	3,000	.....	10,935
97	Brockton, Mass.	.....	600	2,000	.....	1,795	3,890	8,175	3,955	.....	1,621	.....	13,337
98	Passaic, N. J.	144	3,395	.....	.....	2,108	1,200	5,408	5,940	.....	1,200	.....	2,555
99	Bayonne, N. J.	5,957	4,072	2,500	.....	3,310	3,030	3,805	5,460	800	3,500	.....	3,000
100	Johnstown, Pa.	.....	2,005	2,000	.....	2,252	3,344	1,646	2,374	.....	1,000	.....	2,500
101	Wichita, Kans.	.....	.....	.....	10,527	1,601	1,650	.....	1,080	.....	2,000	845	6,352
102	Covington, Ky.	3,045	4,480	3,900	.....	2,975	2,950	3,570	.....	.....	4,380	1,080	3,900
103	Allentown, Pa.	.....	1,516	1,994	.....	1,963	3,343	1,775	7,804	.....	1,153	.....	6,262
104	Pawtucket, R. I.	5,577	250	1,500	.....	3,500	2,803	4,400	2,802	1,400	3,248	.....	10,501
105	Springfield, Ill.	2,367	2,700	3,400	.....	2,700	2,350	8,000	11,864	.....	3,420	.....	5,151
106	Altoona, Pa.	470	1,250	2,500	.....	1,500	2,500	1,141	12,313	.....	1,980	.....	3,720
107	Mobile, Ala.	875	2,200	2,917	6,250	1,500	1,800	.....	7,063	.....	3,600	.....	3,094
108	Canton, Ohio.	1,732	1,000	3,720	.....	2,860	1,920	.....	.....	.....	3,599	.....	14,377
109	Saginaw, Mich.	6,155	2,400	1,000	.....	3,600	6,556	5,602	50	2,719	2,400	.....	3,680

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$4,400	$2,100	$2,453	.....	$2,155	$2,300	$3,960	.....	.....	$3,458	.....	$2,798
111	Sioux City, Iowa.	.....	.....	.....	$16,100	1,875	1,855	.....	.....	.....	2,007	.....	5,267
112	Atlantic City, N. J.	.....	3,925	5,500	.....	5,820	2,400	10,213	$3,700	.....	6,780	.....	7,080
113	Rockford, Ill.	2,250	300	2,360	.....	3,876	.....	3,991	11,972	.....	934	$933	3,420
114	Lancaster, Pa.	173	1,600	3,588	.....	2,875	2,670	1,370	1,164	.....	900	.....	.....
115	Springfield, Ohio.	2,330	1,500	3,300	.....	2,840	2,100	.....	.....	$325	4,600	.....	6,975
116	Little Rock, Ark.	4,800	1,050	4,050	.....	1,050	3,321	335	6,573	.....	1,680	750	240
117	Sacramento, Cal.	3,061	4,701	4,900	.....	4,581	1,657	4,699	11,876	.....	2,100	2,800	10,692
118	Pueblo, Colo.	4,783	2,400	2,636	.....	2,317	3,305	.....	5,503	.....	2,700	.....	5,000
119	Chattanooga, Tenn.	1,694	.....	2,200	8,255	3,205	3,807	1,200	.....	200	3,596	.....	.....
120	Bay City, Mich.	1,876	2,400	1,000	.....	3,000	4,952	3,522	.....	.....	2,026	.....	3,438
121	York, Pa.	50	1,150	2,000	.....	1,425	113	1,400	6,105	.....	1,000	.....	.....
122	Malden, Mass.	1,000	400	1,000	.....	2,000	2,302	5,554	3,405	.....	1,200	.....	6,350
123	New Britain, Conn.	.....	1,960	1,200	.....	800	600	5,600	3,727	.....	2,000	1,275	2,447
124	Haverhill, Mass.	.....	.....	.....	10,300	2,477	3,850	7,498	.....	.....	1,209	.....	6,383

[1] The payments reported in this table constitute parts of the payments reported under the same titles in Table 11.

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THE GENERAL GOVERNMENT AND IN THAT OF PROTECTION TO PERSON AND PROPERTY: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 84.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

GENERAL GOVERNMENT—continued.						PROTECTION TO PERSON AND PROPERTY.							
Judicial branch.													
General municipal courts.	Justice courts.	Other courts, and coroners.	Marshal and sheriff.	Elections.	General government buildings.	Supervision of protection to person and property.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.	Other protection to person and property.	City number.
$5,969	.....	$4,651	$150	.....	$3,906	.....	$122,746	$98,434	.....	.....	$5,095	$3,330	54
.....	.....	.....	.....	.....	420	.....	62,834	2,900	.....	.....	2,300	.....	55
2,157	.....	.....	.....	$3,515	1,269	.....	87,179	110,470	.....	.....	8,058	5,983	56
10,940	.....	.....	.....	.....	7,247	.....	86,162	77,844	.....	.....	5,820	3,596	57
3,200	.....	4,691	.....	135	4,072	.....	149,104	118,186	.....	.....	3,200	5,344	58
.....	.....	.....	.....	5,420	780	.....	137,204	173,546	$447	.....	12,045	38	59
.....	.....	.....	.....	5,118	3,389	.....	101,585	105,403	91	.....	11,407	1,153	60
.....	.....	.....	.....	5,057	1,506	.....	101,307	84,525	1,015	.....	4,824	963	61
1,855	.....	.....	.....	12,833	6,194	.....	93,360	124,877	.....	.....	5,940	2,760	62
3,000	.....	.....	.....	.....	1,941	.....	86,270	113,288	.....	.....	2,555	54	63
3,420	.....	.....	.....	5,475	1,750	.....	89,215	1,700	.....	.....	3,500	1,716	64
1,200	.....	.....	.....	6,524	2,122	.....	69,027	64,198	.....	.....	2,680	.....	65
15,520	.....	.....	.....	8,051	5,816	.....	182,595	118,113	.....	.....	11,790	3,430	66
3,800	.....	.....	.....	8,888	1,225	.....	97,861	86,076	.....	.....	5,810	600	67
1,800	.....	.....	.....	286	2,515	.....	99,747	92,729	.....	.....	4,055	1,800	68
1,200	$266	15,374	.....	1,223	3,175	.....	137,794	90,565	.....	.....	5,613	7,848	69
14,834	.....	.....	.....	3,346	1,688	.....	84,493	116,133	980	.....	5,655	2,600	70
1,500	.....	.....	.....	326	1,900	.....	72,291	88,453	.....	.....	4,369	1,796	71
.....	.....	.....	.....	3,227	5,235	.....	90,819	76,240	.....	.....	3,100	5,770	72
1,500	.....	.....	.....	.....	1,718	.....	100,312	87,019	.....	.....	4,226	1,210	73
6,650	.....	.....	.....	4,826	3,880	$4,300	62,118	103,361	.....	.....	7,840	1,200	74
6,350	.....	3,400	.....	7,080	4,523	.....	117,498	60,805	.....	.....	1,439	3,780	75
6,599	.....	.....	.....	.....	1,600	.....	94,111	59,365	.....	.....	3,601	580	76
5,280	.....	3,500	.....	4,280	2,340	.....	85,622	80,970	.....	.....	5,967	680	77
6,929	.....	.....	1,200	8,192	2,854	.....	71,091	69,702	.....	.....	5,000	628	78
.....	5,926	.....	.....	7,379	600	.....	62,331	85,047	.....	.....	5,568	600	79
1,289	.....	.....	.....	4,361	969	.....	101,265	76,046	.....	.....	9,867	900	80
3,000	.....	.....	.....	.....	1,593	.....	63,788	77,342	.....	.....	2,699	.....	81
8,644	.....	.....	.....	.....	3,156	.....	140,345	110,425	.....	.....	1,200	650	82
1,800	.....	.....	.....	.....	1,200	1,200	69,433	74,896	.....	.....	1,600	.....	83
.....	.....	.....	.....	.....	3,031	.....	59,120	36,583	.....	.....	2,201	1,150	84
219	.....	.....	.....	.....	1,320	.....	61,496	71,123	.....	.....	3,430	845	85
5,440	.....	.....	.....	4,042	3,535	1,284	73,857	74,725	.....	.....	11,671	5,216	86
1,800	.....	.....	.....	.....	1,530	2,200	49,596	72,592	.....	.....	3,880	194	87
.....	.....	.....	.....	.....	960	.....	47,951	15,840	.....	.....	4,200	1,992	88
3,665	.....	.....	.....	845	5,499	.....	114,522	96,224	.....	.....	4,235	300	89
1,000	.....	.....	.....	1,689	2,520	.....	95,470	76,776	.....	.....	4,320	.....	90
825	.....	.....	.....	4,880	2,421	2,009	70,384	63,176	.....	.....	10,827	2,690	91
1,680	.....	.....	.....	.....	1,753	.....	74,000	69,033	.....	.....	5,400	1,001	92
.....	.....	.....	.....	3,220	3,186	.....	71,258	83,807	.....	.....	3,642	.....	93
.....	.....	.....	.....	3,002	983	.....	91,948	96,056	862	.....	2,401	600	94
3,930	.....	.....	.....	.....	1,320	2,200	47,366	62,480	.....	.....	2,700	3,293	95
1,715	.....	.....	.....	1,716	1,419	.....	97,659	58,029	.....	.....	2,700	1,117	96
.....	.....	.....	.....	1,985	5,534	.....	66,648	76,169	300	.....	1,590	435	97
6,038	.....	.....	.....	.....	1,560	.....	34,239	24,200	.....	.....	1,467	.....	98
8,302	.....	.....	.....	3,830	3,161	.....	72,440	55,867	.....	.....	3,743	1,500	99
.....	.....	.....	.....	.....	720	.....	44,523	51,717	.....	.....	.....	.....	100
1,200	.....	.....	.....	7,283	3,011	.....	39,158	48,109	.....	.....	1,650	30	101
5,300	.....	.....	.....	723	7,002	600	59,757	48,859	.....	.....	1,520	25	102
.....	.....	.....	.....	.....	1,077	.....	24,388	25,927	.....	.....	1,197	.....	103
.....	.....	1,880	.....	5,902	1,419	.....	61,935	52,109	.....	.....	2,350	3,016	104
.....	2,933	.....	.....	8,065	2,100	.....	47,251	59,592	.....	.....	4,092	778	105
.....	.....	.....	.....	.....	1,320	.....	37,576	50,681	.....	.....	3,294	1,066	106
1,800	.....	.....	.....	.....	990	.....	66,460	51,409	.....	.....	2,233	5,025	107
1,980	.....	.....	.....	5,897	783	.....	32,112	45,554	.....	.....	2,542	1,740	108
2,400	1,300	.....	.....	.....	2,160	.....	43,256	43,144	.....	.....	1,960	1,214	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$4,724	.....	.....	.....	$4,438	$3,291	.....	$43,626	$32,779	.....	.....	$1,250	$309	110
1,333	.....	.....	.....	3,500	5,583	.....	34,564	32,328	.....	.....	289	1,442	111
3,321	.....	$4,873	.....	.....	7,592	.....	142,345	138,583	.....	.....	12,749	20,432	112
1,800	.....	.....	.....	2,455	900	$300	30,957	56,889	.....	.....	1,669	286	113
.....	.....	.....	.....	.....	375	.....	29,578	21,193	.....	.....	1,200	.....	114
2,500	.....	.....	.....	3,413	2,516	.....	28,006	44,354	.....	.....	1,200	1,309	115
1,603	.....	.....	.....	200	870	.....	47,456	30,631	.....	.....	1,800	300	116
4,133	.....	.....	.....	2,525	4,356	.....	52,970	70,677	.....	.....	2,800	8,144	117
900	.....	.....	.....	4,235	2,007	.....	43,242	50,170	.....	.....	4,238	1,059	118
3,048	.....	.....	.....	150	4,311	2,534	64,938	71,736	.....	.....	.....	180	119
1,500	.....	.....	.....	3,254	1,424	.....	25,850	31,817	.....	.....	1,760	57	120
.....	.....	.....	.....	.....	390	.....	22,983	9,710	.....	.....	.....	660	121
.....	.....	.....	.....	2,862	108	.....	46,872	44,659	.....	.....	3,925	.....	122
3,320	.....	.....	.....	3,216	4,262	589	28,523	30,900	.....	$3,063	2,500	.....	123
.....	.....	.....	.....	3,321	1,723	.....	44,080	43,219	.....	.....	2,951	427	124

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TABLE 12.—GOVERNMENTAL COST PAYMENTS[1] FOR SALARIES OF PERSONS EMPLOYED IN THE SERVICE OF

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	GENERAL GOVERNMENT.										
		Legislative branch.		Executive branch.								
				Chief executive.		Financial.					Legal.		
		Council and board of aldermen.	Clerk of council, and legislative investigations.	Mayor.	Executive boards and commissions.	Auditor, or comptroller.	Treasurer, or chamberlain.	Assessment and levy of revenue.	Collection of revenue.	Special accounting and other financial.	Solicitor.	Other legal.	Other general executive.
125	Salem, Mass.	.....	$350	$1,950	.....	$1,800	$1,977	$5,031	$2,748	.....	$250	.....	$12,807
126	Lincoln, Nebr.	$4,194	.....	1,789	.....	4,560	7,100	1,393	.....	.....	4,009	.....	4,840
127	Berkeley, Cal.	.....	.....	3,210	$7,834	2,394	4,134	6,081	.....	.....	2,656	.....	3,156
128	Davenport, Iowa.	6,242	1,605	1,500	.....	1,605	4,660	3,664	.....	.....	2,895	.....	3,400
129	Topeka, Kans.	.....	.....	.....	13,488	1,350	1,200	324	840	.....	2,800	.....	7,967
130	McKeesport, Pa.	28	2,700	2,000	.....	2,845	150	5,604	9,041	.....	4,440	.....	1,000
131	Flint, Mich.	200	2,400	100	.....	.....	300	932	4,178	.....	1,200	.....	2,433
132	Tampa, Fla.	5,233	1,900	3,007	.....	3,600	1,200	2,638	4,166	.....	2,030	.....	1,500
133	San Diego, Cal.	.....	.....	.....	19,832	4,470	2,000	6,165	4,234	.....	6,653	$1,000	3,500
134	El Paso, Tex.	.....	.....	.....	14,220	2,700	2,100	.....	.....	.....	3,250	1,000	4,230
135	Wheeling, W. Va.	.....	1,216	1,600	.....	4,300	12,090	1,500	.....	$731	1,500	.....	12,799
136	Racine, Wis.	2,100	900	800	.....	1,928	2,370	2,153	.....	.....	1,200	.....	4,610
137	Kalamazoo, Mich.	4,083	2,220	500	.....	1,500	2,613	3,305	.....	.....	1,672	.....	2,600
138	Superior, Wis.	6,000	3,893	1,500	.....	2,400	2,600	5,833	.....	.....	3,650	.....	8,100
139	Augusta, Ga.	2,221	.....	3,717	.....	3,928	.....	3,369	4,200	.....	2,000	.....	6,660
140	Macon, Ga.	1,800	2,400	3,720	.....	.....	.....	3,825	3,300	.....	2,000	.....	5,096
141	Newton, Mass.	50	1,500	3,112	.....	1,900	6,845	12,617	.....	.....	3,600	.....	8,847
142	Butte, Mont.	4,800	.....	3,500	.....	7,245	8,845	800	2,126	.....	6,710	.....	.....
143	Woonsocket, R. I.	2,250	150	1,000	.....	2,087	1,888	2,868	800	.....	1,500	.....	7,916
144	Chester, Pa.	.....	1,100	1,500	.....	1,027	1,542	2,625	7,541	.....	1,500	.....	39,300
145	Montgomery, Ala.	450	2,400	1,320	13,050	1,600	.....	.....	5,550	.....	1,433	.....	3,322
146	Fitchburg, Mass.	250	.....	2,000	.....	1,614	1,380	5,132	1,400	.....	1,000	.....	6,321
147	Dubuque, Iowa.	3,415	.....	1,400	.....	2,350	3,940	4,096	.....	.....	3,000	.....	5,910
148	Galveston, Tex.	.....	.....	.....	6,800	1,500	1,200	1,800	3,604	.....	2,700	.....	5,220
149	Elmira, N. Y.	1,275	2,340	2,280	.....	.....	3,200	3,300	.....	.....	1,821	.....	900
150	New Castle, Pa.	.....	1,659	1,500	.....	2,000	1,000	2,025	5,412	.....	2,278	.....	2,900
151	West Hoboken, N. J.	2,400	2,900	400	.....	.....	1,300	3,075	2,000	.....	900	.....	1,000
152	Knoxville, Tenn.	1,092	.....	1,000	.....	3,082	2,520	.....	80	.....	2,460	.....	3,589
153	Hamilton, Ohio.	2,370	1,600	4,200	.....	3,500	1,000	.....	.....	.....	2,450	.....	5,400
154	Springfield, Mo.	3,168	5,114	1,800	.....	.....	1,050	1,867	6,363	.....	1,031	.....	1,500
155	East Orange, N. J.	4,933	4,000	2,500	.....	5,700	7,254	6,978	.....	600	3,000	.....	.....
156	Quincy, Ill.	1,350	1,625	1,740	.....	1,200	900	3,470	10,492	545	900	700	2,710
157	Roanoke, Va.	.....	3,460	1,800	.....	.....	1,650	3,191	6,429	.....	3,000	1,500	8,650
158	Lexington, Ky.	2,034	2,900	4,500	.....	3,200	3,580	3,925	3,850	.....	1,500	1,500	6,650
159	Huntington, W. Va.	.....	.....	1,925	4,950	.....	10,614	250	.....	.....	1,100	.....	2,805
160	Joliet, Ill.	2,346	740	2,700	.....	2,800	1,600	.....	7,055	.....	1,560	.....	4,526
161	Auburn, N. Y.	3,300	2,387	1,740	.....	1,537	3,047	2,846	.....	.....	1,529	.....	1,168
162	Charlotte, N. C.	.....	.....	2,000	.....	.....	1,825	1,083	1,500	.....	1,300	870	4,049
163	Taunton, Mass.	4,850	.....	1,200	.....	1,647	4,849	3,762	.....	300	835	.....	6,365
164	Everett, Mass.	.....	700	1,500	.....	1,500	2,900	5,298	.....	.....	1,298	.....	12,351
165	Portsmouth, Va.	.....	2,020	1,320	.....	1,000	1,439	600	4,089	.....	2,100	900	3,320
166	Pittsfield, Mass.	200	400	1,000	.....	1,300	1,500	7,885	2,050	.....	1,000	.....	7,006
167	Quincy, Mass.	.....	900	1,000	.....	1,589	2,397	4,931	2,977	970	1,400	.....	9,680
168	Cedar Rapids, Iowa.	16,680	1,200	.....	.....	1,200	1,500	3,714	2,383	300	3,704	.....	5,804
169	Oshkosh, Wis.	3,403	1,650	1,000	.....	1,300	1,750	1,460	.....	.....	3,300	.....	4,118
170	Perth Amboy, N. J.	2,100	1,455	1,725	.....	885	995	1,500	3,600	.....	900	.....	1,750
171	Lansing, Mich.	4,800	1,981	500	.....	1,320	5,516	3,759	.....	100	1,700	.....	4,200
172	Pasadena, Cal.	1,875	3,513	2,216	.....	3,750	3,079	2,584	.....	.....	6,031	.....	4,810
173	Amsterdam, N. Y.	39	1,632	.....	.....	.....	1,200	1,127	224	.....	1,200	.....	1,578
174	Jackson, Mich.	1,200	300	1,000	.....	.....	3,800	2,771	.....	.....	1,200	.....	4,952
175	Jamestown, N. Y.	2,089	1,444	1,501	.....	1,400	2,608	2,575	277	.....	1,200	.....	1,829
176	San Jose, Cal.	1,500	.....	2,900	.....	4,133	1,500	.....	2,901	.....	2,100	.....	3,525
177	Decatur, Ill.	1,635	1,500	1,500	.....	1,500	25	.....	7,157	.....	2,150	.....	2,000
178	Mount Vernon, N. Y.	5,000	5,148	3,998	.....	5,770	1,509	5,313	2,916	.....	7,200	.....	10,040
179	Joplin, Mo.	2,345	2,260	2,084	.....	864	204	1,051	4,606	.....	1,200	900	1,826
180	Williamsport, Pa.	25	1,200	900	.....	1,300	2,825	4,540	6,054	.....	1,840	.....	1,200
181	Niagara Falls, N. Y.	5,655	3,360	1,500	.....	.....	3,632	3,640	.....	210	2,660	.....	3,660
182	Muskogee, Okla.	2,812	4,585	2,693	3,464	1,906	494	4,420	.....	.....	4,709	.....	1,459
183	Lima, Ohio.	1,327	900	2,780	.....	2,100	1,200	.....	.....	300	2,280	.....	7,490
184	Chelsea, Mass.	.....	.....	7	14,874	1,282	4,934	5,852	.....	100	2,196	.....	8,611
185	Aurora, Ill.	1,182	1,030	1,000	.....	2,030	300	.....	720	.....	1,660	.....	2,160
186	New Rochelle, N. Y.	4,000	5,431	2,350	.....	4,954	2,700	6,746	3,337	.....	3,730	.....	3,827
187	Austin, Tex.	.....	.....	.....	11,370	2,050	.....	4,209	2,416	.....	1,750	900	2,800
188	La Crosse, Wis.	4,132	2,050	1,000	.....	1,500	2,700	2,395	.....	.....	1,825	.....	7,260
189	Newport, Ky.	3,406	3,300	1,800	.....	2,100	3,249	1,978	185	393	1,930	1,500	3,000
190	Orange, N. J.	1,552	3,000	1,550	.....	1,500	.....	2,882	5,332	.....	1,800	.....	.....
191	Lorain, Ohio.	1,237	110	3,100	.....	3,281	1,000	120	.....	120	2,332	900	10,091
192	Council Bluffs, Iowa.	2,000	2,200	1,920	.....	1,400	1,200	.....	606	.....	1,500	.....	4,420
193	Lynchburg, Va.	.....	600	2,000	.....	1,500	3,000	3,284	8,557	.....	1,500	1,600	3,000

[1] The payments reported in this table constitute parts of the payments reported under the same titles in Table 11.

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THE GENERAL GOVERNMENT AND IN THAT OF PROTECTION TO PERSON AND PROPERTY: 1911—Continued.

assigned to each, see p. 20. For a text discussion of this table see p. 84.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

GENERAL GOVERNMENT—continued.						PROTECTION TO PERSON AND PROPERTY.							
Judicial branch.													
General municipal courts.	Justice courts.	Other courts, and coroners.	Marshal and sheriff.	Elections.	General government buildings.	Supervision of protection to person and property.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.	Other protection to person and property.	City number.
				$1,829	$1,000		$53,166	$33,442			$1,500	$861	125
$1,200				2,356	2,007		11,696	39,555				409	126
3,400				3,347	1,442		29,287	38,701			6,780	1,440	127
2,100				3,521	1,838		36,526	42,523			3,980		128
1,000				4,779	2,056		29,049	54,399			2,475	623	129
							51,340	38,543				1,206	130
2,400				3,030	1,744		13,576	18,373					131
1,560				910	500		52,464	40,491				4,004	132
2,168				5,797	3,171		55,530	64,990			11,109	495	133
2,400				380	960		54,221	38,269			7,146	1,210	134
1,684				976	1,440		47,288	47,670			1,350		135
1,978				1,005	840		25,324	33,113			1,500	64	136
2,772				2,121			26,040	36,305			1,486		137
1,675				2,882	1,440		43,142	57,970			1,560	1,440	138
1,200				259	497		69,387	62,778			2,200	2,002	139
2,100				59	720		67,029	62,585			2,350	3,200	140
				3,039	1,880		81,140	47,610	$75		2,500	300	141
3,375				1,572	1,278		72,491	62,274			5,400	3,900	142
		$550		577	1,321		37,785	29,215			1,325	162	143
					571		24,269	450			1,567		144
1,200				96	686		60,074	54,598			3,242		145
				1,372	3,796		36,938	41,498			1,800	995	146
				2,268	385		34,212	36,375			1,155	525	147
2,100					1,500		55,545	57,479				360	148
5,878				8,332	3,132		35,340	33,898			300	135	149
					750		22,767	18,780			1,000	498	150
600				220	900		52,543	12,513			750		151
				582	540		42,640	64,061			2,200		152
				3,726	360	$3,220	45,043	34,324			113	1,140	153
1,000				360	600		20,363	22,860			551	450	154
5,350					1,158		54,933	41,703			2,500	900	155
1,200				2,475	741		24,843	29,924				251	156
1,250		5,123	$608	222	960		42,445	33,902				487	157
3,420							37,564	29,892			500	266	158
1,100				60	360		23,506	8,546			530	42	159
2,880				1,260	120	1,260	35,142	35,222			2,540	2,576	160
2,983	$1,401			3,353	1,534		30,106	36,980			1,400	220	161
1,500					600		17,538	14,623			2,400		162
				3,853	1,821		46,381	32,482	300		1,400	3,174	163
				1,642	257		37,680	31,642			3,150	869	164
		3,220	1,100	795	720		25,202	18,760				150	165
				1,847	1,451		33,658	23,703			2,960		166
				2,605	1,612		35,092	29,704			2,550		167
		1,000			1,690		25,008	26,934			1,200	1,200	168
1,375				1,128	1,029	100	19,478	28,517			994	1,062	169
5,187			830		1,760		31,224	4,113			1,325	702	170
2,203			1,562	2,826	920		19,528	23,725			35		171
900				1,583	1,100		24,256	39,164			4,935		172
1,308		96		3,370	399		13,963	18,401			900	256	173
800	800			2,832	471		21,181	33,625			1,720	992	174
1,367				3,039	2,344		18,165	13,364			640	1,020	175
3,200				1,238	1,799	1,200	30,837	47,378			2,839	600	176
	2,252			1,440			22,338	28,334			1,200	46	177
7,916			730	3,543			50,816	5,519			5,210	2,470	178
720				412	480		24,128	16,811				1,190	179
					744		18,709	26,020				45	180
1,400	2,400			3,155	1,380		38,744	34,851			4,000	580	181
1,795				1,625	806		33,416	29,543			1,957	82	182
				2,468	360		18,276	27,879					183
				237	3,063		53,851	41,346			9,582	259	184
1,203				470	1,182	396	23,007	27,325			2,051	1,456	185
2,044				3,877	2,530		33,976	18,047			3,664	1,137	186
2,330				832	580		19,211	8,400			1,010	2,260	187
1,000				1,569	956		21,136	42,388			300		188
900				1,249	240	254	29,742	10,689					189
1,200	3,564				30		45,589	35,112			1,800	930	190
131				2,841	840		28,774	24,560			2,980	240	191
1,000					780		20,321	21,431			1,721	442	192
1,850				716			38,455	34,977				1,200	193

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

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

City number.	CITY.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.	
						Police department.		Fire department.		All other.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total	$474,657,660	$16.62	$55,734,445	$1.95	$56,773,059	$1.99	$45,236,910	$1.58	$8,812,784	$0.31	$8,916,084	$0.31
	Group I	243,760,143	20.55	32,943,973	2.78	32,065,706	2.70	18,373,180	1.55	5,697,212	0.48	4,080,361	0.39
	Group II	70,806,314	18.47	8,790,478	2.29	7,868,711	2.05	7,349,367	1.92	1,445,385	0.38	1,336,761	0.35
	Group III	76,559,612	13.67	6,668,182	1.19	8,521,901	1.52	9,323,867	1.66	871,616	0.16	1,473,317	0.26
	Group IV	46,715,150	11.53	4,017,067	0.99	4,891,089	1.21	5,899,033	1.46	454,647	0.11	846,862	0.21
	Group V	36,816,441	11.45	3,314,745	1.03	3,425,652	1.07	4,291,463	1.33	343,924	0.11	578,783	0.18
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
1	New York, N. Y	$115,154,040	$23.23	$15,725,090	$3.17	$14,581,517	$2.94	$8,730,779	$1.76	$3,025,175	$0.61	$2,518,991	$0.51
2	Chicago, Ill	39,226,935	17.47	6,173,142	2.75	6,049,827	2.69	3,028,608	1.35	760,290	0.34	525,917	0.23
3	Philadelphia, Pa	29,062,112	18.39	3,796,055	2.40	4,245,035	2.69	1,397,352	0.88	655,530	0.41	426,480	0.27
4	St. Louis, Mo	12,359,494	17.64	1,488,691	2.12	1,998,620	2.85	1,059,756	1.51	247,398	0.35	115,471	0.16
5	Boston, Mass	18,559,676	26.94	2,053,913	2.98	2,098,516	3.05	1,484,969	2.16	301,765	0.44	525,821	0.76
6	Cleveland, Ohio	9,045,269	15.58	1,108,516	1.91	771,217	1.33	721,221	1.24	139,419	0.24	142,130	0.24
7	Baltimore, Md	8,298,224	14.70	1,014,844	1.80	1,238,941	2.19	599,197	1.59	112,695	0.20	184,590	0.33
8	Pittsburgh, Pa	12,054,393	22.22	1,583,732	2.92	1,082,024	1.99	1,051,208	1.94	454,940	0.84	240,961	0.44
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich	$7,892,587	$16.01	$937,338	$1.90	$811,815	$1.65	$849,108	$1.72	$60,954	$0.12	$134,124	$0.27
10	Buffalo, N. Y	7,841,878	18.01	920,901	2.12	924,151	2.12	885,830	2.03	169,329	0.39	207,555	0.48
11	San Francisco, Cal	9,264,987	21.75	1,326,451	3.11	1,430,863	3.36	1,501,893	3.53	230,317	0.54	107,957	0.25
12	Milwaukee, Wis	6,463,640	16.33	723,432	1.83	605,363	1.53	681,999	1.72	64,420	0.16	84,337	0.21
13	Cincinnati, Ohio	7,975,278	21.09	1,057,189	2.80	841,078	2.22	813,232	2.15	100,935	0.27	161,540	0.44
14	Newark, N. J	7,321,524	20.15	857,016	2.36	879,670	2.42	606,848	1.67	87,332	0.24	224,602	0.62
15	Los Angeles, Cal	6,343,002	18.25	1,123,028	3.23	552,055	1.59	425,164	1.22	275,771	0.79	90,876	0.26
16	New Orleans, La	4,282,285	12.39	644,542	1.87	418,342	1.21	462,479	1.34	78,675	0.23	116,087	0.34
17	Washington, D. C	8,364,346	24.79	660,528	1.96	1,017,943	3.02	609,549	1.81	291,348	0.86	142,703	0.42
18	Minneapolis, Minn	5,056,787	16.25	540,053	1.74	387,429	1.25	513,265	1.65	86,304	0.28	63,980	0.21
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
19	Jersey City, N. J	$3,311,949	$11.98	$303,244	$1.10	$598,528	$2.16	$356,879	$1.29	$13,097	$0.05	$35,013	$0.13
20	Seattle, Wash	4,284,070	16.50	443,131	1.71	411,987	1.59	579,037	2.23	61,905	0.24	88,309	0.34
21	Kansas City, Mo	4,284,100	16.60	543,049	2.10	602,183	2.33	427,441	1.66	66,805	0.26	57,102	0.22
22	Indianapolis, Ind	3,091,335	12.85	153,813	0.64	397,557	1.65	478,337	1.99	25,633	0.11	55,540	0.23
23	Providence, R. I	3,546,636	15.37	253,073	1.10	453,472	1.97	449,895	1.95	39,500	0.17	98,900	0.43
24	Louisville, Ky	3,255,156	14.31	289,629	1.27	406,897	1.79	334,105	1.47	18,794	0.08	68,129	0.30
25	Rochester, N. Y	3,613,628	15.91	277,562	1.22	399,997	1.76	414,852	1.83	26,048	0.11	64,817	0.29
26	Denver, Colo	4,061,604	18.24	711,162	3.19	290,242	1.30	365,394	1.64	71,280	0.32	74,073	0.33
27	Portland, Oreg	2,826,523	12.71	174,636	0.79	294,514	1.32	399,593	1.80	39,858	0.18	24,672	0.11
28	St. Paul, Minn	2,761,075	12.60	176,441	0.81	275,693	1.26	369,925	1.69	27,255	0.12	45,051	0.21
29	Columbus, Ohio	2,715,960	14.47	191,149	1.02	215,355	1.15	314,713	1.68	25,507	0.14	37,166	0.20
30	Toledo, Ohio	1,860,352	10.75	152,298	0.88	206,624	1.19	265,527	1.53	12,760	0.07	22,331	0.13
31	Atlanta, Ga	1,863,458	11.54	142,327	0.88	252,867	1.57	218,139	1.35	28,205	0.17	61,182	0.38
32	Oakland, Cal	2,304,013	14.44	255,039	1.60	201,541	1.26	216,170	1.35	42,142	0.26	25,813	0.16
33	Worcester, Mass	2,685,795	17.87	144,509	0.96	200,757	1.40	255,862	1.70	13,752	0.09	59,718	0.40
34	Birmingham, Ala	1,401,297	9.85	121,903	0.86	197,638	1.39	237,164	1.67	34,312	0.24	36,237	0.25
35	Syracuse, N. Y	2,142,864	15.08	218,830	1.54	193,781	1.36	203,076	1.43	14,396	0.10	83,781	0.59
36	New Haven, Conn	2,005,370	14.67	142,418	1.04	255,112	1.87	234,404	1.71	12,308	0.09	28,751	0.21
37	Memphis, Tenn	1,680,010	12.61	99,218	0.74	228,017	1.71	196,465	1.47	29,687	0.22	47,428	0.36
38	Scranton, Pa	1,254,505	9.42	93,686	0.71	111,243	0.84	106,708	0.80	19,494	0.15	8,171	0.06
39	Richmond, Va	1,370,335	10.56	173,368	1.34	186,047	1.43	177,068	1.37	34,127	0.26	31,833	0.25
40	Paterson, N. J	1,338,209	10.37	86,147	0.67	171,297	1.33	225,270	1.75	2,525	0.02	24,268	0.19
41	Omaha, Nebr	1,895,731	14.96	154,869	1.22	153,558	1.21	487,302	3.85	34,257	0.27	24,820	0.20
42	Fall River, Mass	1,444,946	11.79	82,710	0.67	184,174	1.50	173,167	1.41	5,756	0.05	42,658	0.35
43	Dayton, Ohio	1,489,247	12.55	130,537	1.10	168,212	1.42	173,466	1.46	7,492	0.06	18,727	0.16
44	Grand Rapids, Mich	1,368,981	11.80	140,468	1.21	121,809	1.05	187,602	1.62	13,388	0.12	56,051	0.48
45	Spokane, Wash	1,734,608	15.26	170,240	1.50	129,921	1.14	185,500	1.63	26,439	0.23	32,149	0.28
46	Nashville, Tenn	1,167,793	10.46	65,802	0.59	125,416	1.12	143,361	1.28	15,928	0.14	25,573	0.22
47	Lowell, Mass	1,511,974	13.87	97,305	0.89	146,109	1.34	171,713	1.58	7,033	0.06	23,699	0.22
48	Cambridge, Mass	1,624,314	15.23	111,732	1.05	164,744	1.54	127,903	1.20	26,542	0.25	59,008	0.55
49	Bridgeport, Conn	1,242,046	11.73	91,975	0.87	133,524	1.26	201,299	1.90	20,533	0.19	17,534	0.17
50	New Bedford, Mass	1,512,882	14.82	114,995	1.13	172,699	1.69	134,563	1.32	17,291	0.17	42,907	0.42
51	San Antonio, Tex	852,762	8.37	71,551	0.70	88,523	0.87	113,087	1.11	15,524	0.15	7,855	0.08
52	Hartford, Conn	1,663,975	18.43	121,809	1.20	185,917	1.84	205,967	2.03	11,203	0.11	21,060	0.21
53	Albany, N. Y	1,392,109	13.79	167,357	1.66	186,886	1.85	192,803	1.91	10,760	0.11	22,301	0.22

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

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 84.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.		V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
						Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
$38,652,454	$1.35	$55,879,142	$1.96	$31,321,703	$1.10	$135,196,241	$4.73	$6,258,791	$0.22	$17,617,447	$0.62	$1,808,306	$0.06	$12,450,294	$0.44	
20,566,929	1.73	24,851,575	2.10	19,586,842	1.65	62,188,154	5.24	2,816,912	0.24	10,204,915	0.86	914,477	0.08	8,869,907	0.75	
5,323,576	1.39	9,483,840	2.47	5,597,761	1.46	18,405,825	4.80	996,965	0.26	2,616,651	0.68	153,972	0.04	1,437,022	0.37	
6,319,212	1.13	10,372,651	1.85	3,367,582	0.60	24,306,048	4.34	1,182,974	0.21	2,740,780	0.49	244,599	0.04	1,166,883	0.21	
3,784,517	0.93	5,975,082	1.47	1,417,595	0.35	16,756,313	4.14	677,285	0.17	1,179,766	0.29	315,670	0.08	500,224	0.12	
2,658,220	0.83	5,195,994	1.62	1,351,923	0.42	13,539,901	4.21	584,655	0.18	875,335	0.27	179,588	0.06	476,258	0.15	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.																
$9,580,202	$1.93	$10,238,180	$2.07	$10,060,130	$2.03	$30,004,783	$6.05	$1,198,226	$0.24	$3,912,562	$0.79	$46,970	$0.01	$5,531,435	$1.12	1
3,505,749	1.56	2,541,340	1.13	2,436,253	1.08	9,870,999	4.40	278,700	0.12	2,679,053	1.19	110,694	0.05	1,266,273	0.56	2
2,205,178	1.40	4,841,384	3.06	2,905,711	1.84	6,111,799	3.87	202,771	0.13	935,482	0.59	429,310	0.27	910,025	0.58	3
1,147,944	1.64	1,600,670	2.28	800,761	1.14	3,199,507	4.57	165,933	0.24	393,807	0.56	21,872	0.03	119,065	0.17	4
1,692,149	2.46	2,055,685	2.98	1,525,038	2.21	4,609,466	6.69	359,268	0.52	1,172,613	1.70	211,706	0.31	468,767	0.68	5
801,553	1.38	1,129,962	1.94	588,727	1.01	2,762,388	4.76	256,455	0.44	264,462	0.45	85,585	0.15	273,654	0.47	6
850,520	1.51	865,649	1.53	652,649	1.16	1,896,929	3.36	77,500	0.14	392,459	0.70	1,624	(1)	110,627	0.20	7
783,634	1.44	1,578,705	2.91	617,573	1.14	3,732,283	6.88	278,059	0.51	454,477	0.84	6,736	0.01	190,061	0.35	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.																
$583,881	$1.18	$1,374,523	$2.79	$527,230	$1.07	$1,871,136	$3.80	$113,123	$0.23	$359,519	$0.73	$20,626	$0.04	$249,210	$0.51	9
485,819	1.12	1,203,249	2.76	642,635	1.48	1,748,786	4.02	120,280	0.28	311,689	0.72	26,233	0.06	195,421	0.45	10
517,777	1.22	898,495	2.11	803,613	1.90	1,779,206	4.18	75,252	0.18	371,728	0.87	3,287	0.01	213,143	0.50	11
775,612	1.96	735,518	1.86	509,469	1.29	1,793,645	4.53	93,733	0.24	281,506	0.71	29,728	0.08	84,878	0.21	12
560,556	1.48	1,309,832	3.46	544,464	1.44	1,986,511	5.25	132,400	0.35	206,833	0.55	49,163	0.13	208,545	0.55	13
553,017	1.52	709,224	1.95	717,936	1.98	2,175,359	5.99	120,863	0.33	262,494	0.72	4,040	0.01	123,123	0.34	14
253,882	0.73	823,247	2.37	347,370	1.00	2,037,204	5.56	103,690	0.30	236,675	0.68	6,426	0.02	67,614	0.19	15
643,162	1.86	509,810	1.48	191,205	0.55	1,047,204	3.03	40,013	0.12	85,569	0.25	1,440	(1)	43,757	0.13	16
668,317	1.98	1,119,180	3.32	1,121,541	3.32	2,195,834	6.51	54,780	0.16	303,496	0.90	10,364	0.03	170,761	0.51	17
283,553	0.91	800,762	2.57	187,298	0.60	1,770,940	5.69	142,631	0.46	197,142	0.63	2,665	0.01	80,565	0.26	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.																
$210,472	$0.79	$314,876	$1.14	$119,550	$0.43	$1,163,093	$4.21	$50,212	$0.18	$47,612	$0.17	$633	(1)	$89,740	$0.32	19
356,141	1.37	452,062	1.74	78,548	0.30	1,442,085	5.55	133,448	0.51	184,195	0.71	.....	.....	53,122	0.20	20
310,087	1.20	507,280	1.97	299,905	1.16	1,104,845	4.28	44,844	0.17	285,713	1.11	388	(1)	34,458	0.13	21
249,619	1.04	371,312	1.54	117,883	0.49	1,040,234	4.32	52,147	0.22	89,591	0.37	567	(1)	59,102	0.25	22
271,572	1.18	600,721	2.60	127,057	0.55	1,046,713	4.54	29,028	0.13	107,829	0.47	2,236	$0.01	66,550	0.29	23
300,893	1.32	530,503	2.33	253,142	1.11	797,056	3.50	66,268	0.29	92,569	0.41	1,107	(1)	96,064	0.42	24
405,975	1.79	490,796	2.16	215,396	0.95	993,534	4.37	349	(1)	222,289	0.98	24,235	0.11	77,778	0.34	25
160,427	0.75	493,495	2.22	279,998	1.26	1,237,076	5.56	37,886	0.17	241,089	1.08	14,954	0.07	78,528	0.35	26
300,792	1.38	423,010	1.90	4,215	0.02	1,048,680	4.71	39,570	0.18	52,820	0.24	.....	.....	18,163	0.08	27
175,606	0.80	475,973	2.17	113,352	0.52	872,643	3.98	66,806	0.30	118,838	0.54	1,144	0.01	41,948	0.19	28
302,608	1.61	534,444	2.86	50,566	0.27	908,968	4.84	36,852	0.20	49,212	0.26	678	(1)	48,622	0.26	29
128,880	0.75	169,320	0.98	41,771	0.24	739,207	4.27	21,334	0.12	67,396	0.39	312	(1)	32,592	0.19	30
256,567	1.59	250,758	1.55	136,871	0.85	427,146	2.64	17,883	0.11	59,775	0.37	2,525	0.02	9,213	0.06	31
149,043	0.93	384,008	2.41	3,791	0.02	868,206	5.44	47,138	0.30	96,485	0.60	.....	.....	14,637	0.09	32
185,722	1.24	603,698	4.02	187,870	1.25	851,690	5.67	57,124	0.38	69,432	0.46	38,281	0.25	8,380	0.06	33
87,678	0.62	143,434	1.01	37,335	0.26	421,680	2.96	4,506	0.03	11,648	0.08	.....	.....	67,762	0.48	34
200,263	1.45	291,081	2.05	159,103	1.12	618,925	4.35	41,967	0.30	56,504	0.40	12,236	0.09	42,921	0.29	35
103,307	0.76	271,306	1.93	115,751	0.85	705,712	5.16	38,370	0.28	58,022	0.42	2,503	0.02	37,416	0.27	36
199,433	1.50	253,424	1.90	52,692	0.40	416,892	3.13	18,660	0.14	130,948	1.98	.....	.....	7,146	0.05	37
125,170	0.94	137,898	1.04	.....	.....	591,932	4.45	19,774	0.15	18,990	0.14	.....	.....	21,239	0.16	38
186,612	1.44	95,535	0.74	86,037	0.66	329,654	2.54	1,000	0.01	53,929	0.42	15	(1)	15,090	0.12	39
91,023	0.71	120,366	0.93	53,009	0.41	485,888	3.76	26,573	0.21	20,866	0.16	112	(1)	30,865	0.24	40
99,467	0.78	215,817	1.70	7,761	0.06	624,093	4.92	26,709	0.21	50,695	0.40	282	(1)	16,071	0.13	41
100,064	0.82	187,919	1.53	86,855	0.71	497,506	4.06	29,292	0.24	25,836	0.21	21,454	0.18	7,555	0.06	42
130,785	1.10	179,260	1.51	83,958	0.71	535,236	4.51	23,251	0.20	16,785	0.14	481	(1)	21,057	0.18	43
89,515	0.77	108,494	0.93	26,803	0.23	546,903	4.71	40,628	0.35	34,166	0.29	.....	.....	3,154	0.03	44
155,033	1.36	232,090	2.04	34,948	0.31	659,628	5.80	35,927	0.32	44,063	0.39	.....	.....	28,670	0.25	45
102,275	0.92	177,527	1.59	48,361	0.43	358,176	3.21	19,607	0.18	77,477	0.69	.....	.....	8,290	0.07	46
116,388	1.07	273,392	2.51	105,183	0.96	428,954	3.94	15,249	0.14	43,011	0.39	40,706	0.37	43,232	0.40	47
175,478	1.65	226,266	2.12	59,682	0.56	524,843	4.92	30,411	0.29	73,497	0.69	27,826	0.26	16,382	0.15	48
95,290	0.90	200,082	1.89	113,941	1.08	313,624	2.96	18,632	0.18	31,766	0.30	.....	.....	3,826	0.04	49
170,576	1.67	219,870	2.15	72,569	0.71	422,564	4.14	49,588	0.49	46,126	0.45	47,491	0.47	1,643	0.02	50
87,625	0.86	102,977	1.01	24,474	0.24	301,608	2.96	12,021	0.12	16,117	0.16	.....	.....	11,400	0.11	51
98,313	0.97	217,913	2.15	125,047	1.24	569,946	5.63	17,500	0.17	68,128	0.67	133	(1)	21,039	0.21	52
113,513	1.12	115,744	1.15	44,158	0.45	411,108	4.07	12,600	0.12	77,361	0.77	4,300	0.04	33,218	0.33	53

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

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.	
						Police department.		Fire department.		All other.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
54	Trenton, N. J.	$1,080,240	$10.81	$94,544	$0.95	$135,950	$1.36	$117,725	$1.18	$9,377	$0.09	$15,016	$0.15
55	Reading, Pa.	742,493	7.56	41,816	0.43	68,956	0.70	50,992	0.52	2,869	0.03	8,731	0.09
56	Dallas, Tex.	991,896	10.11	86,183	0.88	89,748	0.92	140,535	1.43	17,858	0.18	7,490	0.08
57	Salt Lake City, Utah	1,353,752	13.91	146,876	1.51	95,125	0.98	90,501	0.93	11,489	0.12	28,954	0.30
58	Camden, N. J.	1,054,752	10.84	87,845	0.90	159,132	1.64	140,499	1.44	11,369	0.12	15,995	0.16
59	Springfield, Mass.	1,820,556	19.64	84,374	0.91	156,454	1.69	250,141	2.70	14,973	0.16	28,372	0.31
60	Lynn, Mass.	1,165,980	12.63	87,624	0.95	110,818	1.20	128,791	1.39	16,713	0.18	35,774	0.39
61	Lawrence, Mass.	1,202,818	13.40	62,127	0.69	108,212	1.21	114,044	1.27	8,705	0.10	65,833	0.73
62	Tacoma, Wash.	1,371,027	15.34	129,295	1.45	99,383	1.11	244,884	2.74	9,005	0.10	20,111	0.22
63	Des Moines, Iowa.	1,277,583	14.38	76,597	0.86	90,565	1.02	174,081	1.10	3,275	0.04	9,954	0.11
64	Wilmington, Del.	771,143	8.69	90,924	1.02	98,016	1.10	65,950	0.74	9,506	0.11	9,630	0.11
65	Kansas City, Kans.	809,843	9.45	68,093	0.79	77,838	0.91	100,745	1.25	2,852	0.03	7,326	0.09
66	Yonkers, N. Y.	1,630,204	19.32	167,295	1.98	206,838	2.45	146,676	1.74	19,255	0.23	37,124	0.44
67	Youngstown, Ohio.	887,194	10.67	63,197	0.76	111,929	1.35	99,189	1.19	7,354	0.09	5,015	0.06
68	Houston, Tex.	913,148	11.01	84,890	1.02	105,709	1.27	124,708	1.50	13,204	0.16	26,051	0.31
69	Norfolk, Va.	923,710	11.27	123,842	1.51	145,585	1.78	108,423	1.32	21,062	0.26	23,707	0.29
70	Duluth, Minn.	1,086,911	13.28	112,468	1.37	94,503	1.16	173,976	2.13	11,102	0.14	23,101	0.28
71	Fort Worth, Tex.	711,164	8.96	84,227	1.06	77,663	0.98	109,816	1.38	7,056	0.09	9,941	0.13
72	Somerville, Mass.	1,244,942	15.72	73,225	0.92	94,473	1.19	93,373	1.18	11,074	0.14	33,800	0.43
73	St. Joseph, Mo.	892,579	11.31	75,736	0.96	107,530	1.36	134,474	1.70	5,777	0.07	7,527	0.10
74	Utica, N. Y.	957,475	12.42	93,644	1.21	65,745	0.85	160,800	2.09	13,156	0.17	8,438	0.11
75	Troy, N. Y.	1,116,151	14.51	114,491	1.49	124,500	1.62	111,535	1.45	8,436	0.11	19,917	0.26
76	Elizabeth, N. J.	695,709	9.09	59,603	0.78	98,500	1.29	80,801	1.06	4,549	0.06	18,570	0.24
77	Schenectady, N. Y.	926,217	12.12	106,506	1.39	96,031	1.27	106,736	1.40	9,015	0.12	14,520	0.19
78	Waterbury, Conn.	923,708	12.18	92,713	1.22	75,509	1.00	90,353	1.19	7,709	0.10	18,842	0.25
79	Akron, Ohio.	768,550	10.63	81,429	1.13	67,421	0.93	118,329	1.64	8,091	0.11	7,238	0.10
80	Oklahoma City, Okla.	888,125	12.29	69,696	0.96	112,217	1.55	95,514	1.32	12,183	0.17	31,323	0.43
81	Manchester, N. H.	706,244	9.86	60,334	0.84	69,434	0.97	128,603	1.79	4,774	0.07	15,186	0.21
82	Hoboken, N. J.	967,384	13.52	77,984	1.09	146,614	2.05	130,243	1.82	3,221	0.05	9,200	0.13
83	Evansville, Ind.	601,871	8.51	40,159	0.57	73,348	1.04	89,729	1.27	2,800	0.04	9,120	0.13
84	Wilkes-Barre, Pa.	601,079	8.71	40,999	0.59	63,013	0.91	53,286	0.77	3,331	0.05	7,393	0.11
85	Erie, Pa.	568,912	8.34	37,436	0.55	64,163	0.94	84,251	1.23	5,290	0.08	16,669	0.24
86	Peoria, Ill.	922,660	13.60	75,061	1.11	78,929	1.16	149,347	2.20	20,088	0.30	12,125	0.18
87	Fort Wayne, Ind.	599,603	9.07	31,994	0.48	51,423	0.78	88,706	1.34	6,545	0.10	6,449	0.10
88	Harrisburg, Pa.	665,271	10.12	54,053	0.82	51,317	0.78	34,455	0.52	8,443	0.13	9,355	0.14
89	Savannah, Ga.	762,637	11.63	73,488	1.12	128,450	1.96	111,548	1.70	9,006	0.14	20,390	0.31
90	Jacksonville, Fla.	708,699	11.19	67,288	1.06	104,200	1.64	117,350	1.86	7,219	0.11	17,496	0.28
91	East St. Louis, Ill.	633,573	10.27	74,769	1.21	80,197	1.30	101,540	1.65	15,733	0.26	9,124	0.15
92	Terre Haute, Ind.	639,601	10.71	53,206	0.89	76,232	1.28	122,801	2.06	6,413	0.11	4,248	0.07
93	Holyoke, Mass.	804,397	13.50	70,890	1.19	75,222	1.26	116,213	1.95	4,724	0.08	15,806	0.27
94	Portland, Me.	941,658	15.80	49,920	0.84	102,809	1.72	149,960	2.52	9,972	0.17	14,367	0.24
95	South Bend, Ind.	506,379	8.53	38,553	0.65	49,356	0.83	72,832	1.23	9,766	0.16	3,094	0.05
96	Charleston, S. C.	689,683	11.65	51,546	0.87	107,155	1.81	119,272	2.01	6,528	0.11	11,621	0.20
97	Brockton, Mass.	815,159	13.79	59,842	1.01	73,827	1.25	94,549	1.60	3,253	0.06	16,571	0.28
98	Passaic, N. J.	514,992	8.73	45,215	0.77	36,076	0.61	47,145	0.80	2,608	0.04	16,441	0.28
99	Bayonne, N. J.	684,458	11.63	53,021	0.99	77,006	1.31	70,925	1.21	6,849	0.12	5,411	0.09
100	Johnstown, Pa.	443,657	7.68	22,668	0.39	52,760	0.91	66,697	1.15	.....	.....	8,069	0.14
101	Wichita, Kans.	610,455	10.98	54,204	0.98	45,096	0.81	79,153	1.42	1,680	0.03	9,431	0.17
102	Covington, Ky.	534,166	9.89	59,555	1.10	64,625	1.20	64,088	1.19	2,257	0.04	5,222	0.10
103	Allentown, Pa.	388,712	7.23	31,157	0.58	30,440	0.57	38,971	0.72	1,348	0.03	3,094	0.06
104	Pawtucket, R. I.	710,394	13.24	71,122	1.33	67,426	1.26	77,048	1.44	5,607	0.10	5,170	0.10
105	Springfield, Ill.	568,568	10.63	68,867	1.29	50,004	0.93	70,801	1.32	5,792	0.11	4,741	0.09
106	Altoona, Pa.	420,349	7.87	38,627	0.72	40,145	0.75	60,701	1.14	6,004	0.11	3,702	0.07
107	Mobile, Ala.	445,212	8.45	40,926	0.78	74,605	1.42	67,147	1.27	8,848	0.17	14,040	0.27
108	Canton, Ohio.	451,449	8.63	48,051	0.92	34,076	0.65	58,838	1.13	5,899	0.11	4,709	0.09
109	Saginaw, Mich.	600,058	11.69	61,882	1.21	47,881	0.93	52,950	1.03	3,555	0.07	30,138	0.59

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$485,798	$9.76	$47,114	$0.95	$47,648	$0.96	$40,089	$0.81	$2,843	$0.06	$5,988	$0.12
111	Sioux City, Iowa.	496,943	10.06	51,641	1.05	39,539	0.80	40,519	0.82	2,261	0.05	4,394	0.09
112	Atlantic City, N. J.	1,143,032	23.68	90,635	1.88	153,651	3.18	202,485	4.19	37,295	0.77	26,780	0.55
113	Rockford, Ill.	506,026	10.53	45,860	0.95	35,960	0.75	69,606	1.45	2,588	0.05	3,907	0.08
114	Lancaster, Pa.	364,262	7.60	22,097	0.46	31,852	0.66	32,213	0.67	1,200	0.03	3,057	0.06
115	Springfield, Ohio.	477,354	9.98	43,163	0.90	28,464	0.60	54,341	1.14	2,570	0.05	5,190	0.11
116	Little Rock, Ark.	391,571	8.25	32,404	0.68	49,713	1.05	41,356	0.87	2,100	0.04	6,635	0.14
117	Sacramento, Cal.	835,625	17.94	81,094	1.74	59,445	1.28	82,954	1.78	13,207	0.28	13,496	0.29
118	Pueblo, Colo.	547,530	11.81	50,798	1.09	50,611	1.09	96,746	2.09	11,079	0.24	7,954	0.17
119	Chattanooga, Tenn.	545,290	11.83	41,409	0.90	73,975	1.60	99,005	2.15	3,514	0.07	4,914	0.11
120	Bay City, Mich.	409,207	8.88	37,992	0.82	27,333	0.59	43,147	0.94	1,961	0.04	5,067	0.11
121	York, Pa.	319,846	6.94	25,485	0.55	24,410	0.53	30,084	0.65	701	0.01	1,336	0.03
122	Malden, Mass.	679,099	14.77	36,629	0.80	49,749	1.08	56,100	1.22	4,828	0.11	20,797	0.45
123	New Britain, Conn.	428,845	9.36	46,513	1.01	31,955	0.70	39,353	0.86	7,114	0.16	3,426	0.07
124	Haverhill, Mass.	602,605	13.20	50,773	1.11	46,839	1.03	53,184	1.17	3,811	0.08	13,044	0.29

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 84.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.		V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
						Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
$66,064	$0.66	$119,005	$1.20	$32,669	$0.33	$440,352	$4.41	$16,717	$0.17	$21,853	$0.22	$3	(1)	$10,365	$0.10	54
100,889	1.03	137,426	1.43	.....	.....	280,390	2.86	22,939	0.23	17,879	0.18	.....	.....	9,606	0.10	55
67,053	0.68	174,627	1.78	34,621	0.35	322,386	3.29	11,447	0.12	36,009	0.37	.....	.....	3,879	0.04	56
111,675	1.15	147,674	1.52	13,216	0.14	644,169	6.62	20,445	0.21	25,266	0.36	4,823	$0.05	3,536	0.04	57
50,316	0.52	97,028	1.00	16,089	0.17	428,800	4.41	12,137	0.12	14,160	0.15	191	(1)	21,191	0.22	58
141,448	1.53	295,460	3.19	52,689	0.57	635,452	6.86	54,448	0.59	79,015	0.85	18,589	0.20	9,141	0.10	59
92,118	1.00	128,624	1.39	59,967	0.65	365,632	3.96	18,927	0.20	51,554	0.56	59,933	0.65	9,505	0.10	60
113,320	1.26	211,610	2.36	80,355	0.90	365,262	4.07	20,700	0.23	30,879	0.34	14,174	0.16	7,597	0.08	61
72,891	0.82	235,155	2.63	7,600	0.09	464,936	5.20	32,978	0.37	46,599	0.52	1,977	0.02	6,223	0.07	62
67,773	0.76	136,415	1.54	1,323	0.01	636,317	7.16	17,175	0.19	40,359	0.45	275	(1)	23,474	0.26	63
81,607	0.92	108,817	1.23	3,814	0.04	259,427	2.92	12,960	0.15	25,217	0.28	22	(1)	5,253	0.06	64
37,020	0.44	91,490	1.07	5,436	0.06	361,698	4.22	9,462	0.11	26,670	0.31	.....	.....	14,613	0.17	65
168,771	2.00	207,419	2.46	90,197	1.07	535,567	6.35	14,418	0.17	18,649	0.22	577	0.01	17,388	0.21	66
75,159	0.90	100,280	1.21	20,007	0.24	331,441	3.99	20,650	0.25	20,941	0.25	201	(1)	31,801	0.38	67
91,733	1.11	151,071	1.83	9,085	0.11	275,297	3.32	9,903	0.12	10,747	0.13	1,433	0.02	9,317	0.11	68
143,485	1.75	90,955	1.11	39,267	0.48	190,144	2.32	5,374	0.07	20,424	0.25	6,880	0.08	4,562	0.06	69
41,463	0.51	145,157	1.77	11,831	0.14	417,045	5.10	12,873	0.16	38,448	0.47	77	(1)	4,862	0.06	70
28,208	0.36	82,929	1.04	22,459	0.28	235,183	2.96	10,623	0.13	22,537	0.28	7,744	0.10	12,773	0.16	71
138,493	1.75	250,918	3.17	31,072	0.39	389,936	4.92	32,827	0.41	45,528	0.57	41,492	0.52	8,641	0.11	72
36,840	0.47	85,682	1.09	18,255	0.23	379,383	4.81	16,114	0.20	17,017	0.22	21	(1)	8,223	0.10	73
104,831	1.36	97,576	1.27	39,954	0.52	328,260	4.26	19,835	0.26	15,042	0.20	1,927	0.02	8,267	0.11	74
144,973	1.88	109,426	1.42	134,281	1.75	291,928	3.79	6,500	0.08	22,885	0.30	2,536	0.03	24,743	0.32	75
61,601	0.80	62,050	0.81	39,450	0.52	240,002	3.13	13,803	0.18	5,528	0.07	113	(1)	11,139	0.15	76
77,681	1.02	134,370	1.76	38,269	0.50	318,946	4.17	11,000	0.14	3,733	0.05	389	0.01	8,121	0.11	77
62,503	0.82	109,762	1.45	52,111	0.69	372,737	4.92	19,895	0.26	16,424	0.22	952	0.01	4,198	0.06	78
68,628	0.95	87,795	1.21	27,736	0.38	276,755	3.83	6,550	0.09	7,049	0.10	80	(1)	11,449	0.16	79
79,056	1.09	63,786	0.88	21,655	0.30	368,976	5.07	6,504	0.09	14,624	0.20	.....	.....	15,591	0.22	80
67,937	0.95	133,853	1.87	21,216	0.30	177,128	2.47	7,916	0.11	19,194	0.37	356	(1)	313	(1)	81
48,587	0.68	73,594	1.03	24,855	0.35	377,289	5.27	26,689	0.37	25,998	0.36	107	(1)	23,003	0.32	82
29,714	0.42	62,203	0.88	6,208	0.09	271,484	3.84	1,758	0.02	7,749	0.11	104	(1)	7,495	0.11	83
47,877	0.69	100,668	1.46	500	0.01	253,781	3.68	.....	.....	20,849	0.30	.....	.....	9,342	0.14	84
27,598	0.40	79,836	1.17	.....	.....	232,522	3.41	12,868	0.19	4,310	0.06	.....	.....	3,969	0.06	85
41,038	0.61	102,803	1.52	24,325	0.36	342,940	5.06	17,756	0.26	49,584	0.73	103	(1)	8,561	0.13	86
45,184	0.68	84,890	1.28	.....	.....	250,070	3.78	10,210	0.15	15,494	0.23	93	(1)	8,455	0.13	87
90,438	1.38	75,791	1.15	1,228	0.02	297,684	4.53	.....	.....	28,060	0.43	.....	.....	14,447	0.22	88
110,465	1.68	94,459	1.44	30,369	0.46	145,576	2.22	5,770	0.09	15,143	0.23	10,000	0.15	7,973	0.12	89
146,939	2.32	75,057	1.18	21,702	0.34	101,578	1.60	13,667	0.22	30,083	0.47	4	(1)	5,916	0.09	90
49,006	0.79	53,730	0.87	.....	.....	213,217	3.46	9,338	0.15	10,667	0.17	.....	.....	16,252	0.26	91
39,493	0.66	50,333	0.84	8,700	0.15	254,344	4.26	8,469	0.14	11,574	0.19	30	(1)	3,758	0.06	92
55,725	0.93	85,358	1.43	65,756	1.10	268,074	4.50	15,000	0.25	22,337	0.37	3,941	0.07	5,321	0.09	93
62,437	1.05	149,363	2.51	55,932	0.94	288,434	4.84	9,511	0.16	26,025	0.44	8,310	0.14	14,618	0.25	94
28,152	0.47	61,882	1.04	2,091	0.04	219,046	3.69	6,547	0.11	13,387	0.23	119	(1)	1,554	0.03	95
63,268	1.07	92,160	1.56	79,874	1.35	114,213	1.93	100	(1)	31,175	0.53	6,298	0.11	6,453	0.11	96
62,725	1.06	108,216	1.83	43,160	0.73	297,287	5.03	9,694	0.16	11,208	0.19	29,327	0.50	5,470	0.09	97
37,606	0.64	39,955	0.68	16,555	0.28	250,168	4.24	11,921	0.20	10,994	0.19	79	(1)	229	(1)	98
50,714	0.86	43,836	0.75	18,446	0.31	329,560	5.60	10,026	0.17	6,886	0.12	25	(1)	6,753	0.11	99
25,846	0.45	71,116	1.23	.....	.....	192,098	3.33	.....	.....	2,920	0.05	.....	.....	1,483	0.03	100
42,985	0.77	62,031	1.12	7,503	0.13	178,508	3.21	4,098	0.07	20,135	0.36	91,600	1.65	14,031	0.25	101
65,387	1.21	79,739	1.48	11,163	0.21	162,261	3.00	6,523	0.12	6,045	0.11	250	(1)	7,051	0.13	102
33,062	0.61	79,368	1.48	.....	.....	163,061	3.03	.....	.....	3,378	0.06	.....	.....	4,833	0.09	103
47,355	0.88	137,036	2.55	32,507	0.61	239,405	4.46	12,218	0.23	11,514	0.21	210	(1)	3,776	0.07	104
29,133	0.54	43,123	0.81	5,083	0.10	231,140	4.32	8,887	0.17	48,574	0.91	28	(1)	2,395	0.04	105
16,880	0.32	41,173	0.77	.....	.....	208,705	3.91	.....	.....	1,425	0.03	.....	.....	2,897	0.05	106
33,495	0.64	72,694	1.38	19,089	0.36	104,063	1.98	.....	.....	8,203	0.16	.....	.....	2,112	0.04	107
35,443	0.68	50,893	0.97	4,762	0.09	196,986	3.77	4,784	0.09	3,900	0.07	277	0.01	2,831	0.05	108
23,829	0.48	106,755	2.08	13,163	0.26	242,270	4.72	6,301	0.12	7,859	0.15	.....	.....	3,475	0.07	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$16,847	$0.34	$59,028	$1.19	$72,461	$1.46	$167,614	$3.37	$11,618	$0.23	$9,302	$0.19	$552	$0.01	$4,694	$0.09	110
26,550	0.54	61,200	1.24	.....	.....	238,468	4.83	10,032	0.20	17,910	0.36	28	(1)	4,401	0.09	111
134,277	2.78	122,155	2.53	37,684	0.78	266,742	5.53	12,370	0.26	52,605	1.09	.....	.....	6,353	0.13	112
27,724	1.58	60,566	1.26	1,884	0.03	227,466	4.73	14,680	0.31	14,790	0.31	4	(1)	1,291	0.03	113
19,559	0.41	98,314	2.03	1,402	0.03	146,990	3.07	2,000	0.04	1,508	0.03	.....	.....	4,070	0.08	114
29,471	0.62	56,252	1.18	46,475	0.97	186,524	3.90	4,449	0.09	9,102	0.19	69	(1)	11,284	0.24	115
16,170	0.34	71,675	1.51	18,512	0.39	143,170	3.02	4,256	0.09	3,682	0.08	.....	.....	1,898	0.04	116
123,208	2.65	107,276	2.30	.....	.....	288,327	6.19	22,197	0.48	38,585	0.83	.....	.....	5,836	0.13	117
20,878	0.45	60,246	1.30	982	0.02	199,772	4.31	5,552	0.12	31,418	0.68	.....	.....	11,496	0.25	118
44,753	0.97	82,095	1.78	48,002	1.04	116,083	2.52	7,333	0.16	13,022	0.28	276	0.01	10,909	0.24	119
40,900	0.89	54,162	1.17	799	0.02	186,295	4.04	6,578	0.14	3,342	0.07	.....	.....	1,631	0.04	120
27,219	0.59	44,208	0.96	2,300	0.05	152,040	3.30	742	0.02	8,542	0.19	.....	.....	2,779	0.06	121
57,710	1.26	111,860	2.43	29,679	0.65	240,079	5.22	21,485	0.47	32,824	0.71	15,416	0.34	1,943	0.04	122
20,338	0.44	57,888	1.26	35,385	0.77	169,331	3.69	5,500	0.12	9,247	0.20	140	(1)	2,655	0.06	123
33,911	0.74	73,691	1.61	42,664	0.93	211,944	4.64	15,536	0.34	18,245	0.40	36,709	0.80	2,254	0.05	124

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

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

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.	
						Police department.		Fire department.		All other.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
125	Salem, Mass	$558,222	$12.36	$35,430	$0.78	$55,283	$1.22	$48,350	$1.07	$3,848	$0.09	$29,726	$0.66
126	Lincoln, Nebr	430,476	9.68	40,993	0.92	16,726	0.38	46,843	1.05	422	0.01	4,210	0.09
127	Berkeley, Cal	608,888	13.91	49,737	1.14	31,927	0.73	53,157	1.21	9,732	0.22	3,323	0.08
128	Davenport, Iowa	600,079	13.71	39,950	0.91	40,966	0.94	80,920	1.85	4,498	0.10	5,029	0.11
129	Topeka, Kans	508,143	11.63	41,732	0.96	30,133	0.69	79,671	1.82	3,583	0.08	8,094	0.19
130	McKeesport, Pa	444,871	10.20	38,445	0.88	54,861	1.26	46,162	1.06	1,513	0.04	6,903	0.16
131	Flint, Mich	302,720	6.97	34,901	0.80	16,336	0.38	35,398	0.82	.....	.....	1,485	0.03
132	Tampa, Fla	447,772	10.38	37,295	0.86	60,840	1.41	67,634	1.57	7,255	0.17	5,383	0.12
133	San Diego, Cal	694,411	16.43	78,503	1.86	69,941	1.66	85,651	2.03	12,445	0.29	11,365	0.27
134	El Paso, Tex	582,268	13.79	55,900	1.32	57,168	1.35	60,622	1.44	9,270	0.22	22,615	0.54
135	Wheeling, W. Va	426,039	10.15	48,103	1.15	49,732	1.18	68,904	1.64	1,371	0.03	4,138	0.09
136	Racine, Wis	397,688	9.49	29,845	0.71	26,634	0.64	52,912	1.26	1,687	0.04	2,502	0.06
137	Kalamazoo, Mich	383,771	9.26	31,155	0.75	28,792	0.70	50,918	1.23	1,557	0.04	8,823	0.21
138	Superior, Wis	527,300	12.76	46,352	1.12	46,015	1.11	93,543	2.26	3,593	0.09	13,130	0.32
139	Augusta, Ga	551,508	13.37	38,031	0.92	76,021	1.84	75,200	1.82	7,447	0.18	16,490	0.40
140	Macon, Ga	419,462	10.22	32,256	0.79	70,017	1.71	87,582	2.13	11,536	0.28	4,710	0.11
141	Newton, Mass	981,432	24.21	59,695	1.47	88,819	2.19	62,323	1.54	7,893	0.19	17,079	0.42
142	Butte, Mont	679,706	17.03	50,463	1.26	81,721	2.05	97,273	2.44	9,442	0.24	9,925	0.25
143	Woonsocket, R. I	354,070	8.94	33,070	0.84	40,078	1.01	60,471	1.53	1,855	0.05	2,930	0.07
144	Chester, Pa	283,064	7.24	29,350	0.75	25,424	0.65	22,925	0.59	1,860	0.05	4,612	0.12
145	Montgomery, Ala	423,079	10.84	42,167	1.08	68,090	1.74	69,885	1.79	3,876	0.10	17,292	0.44
146	Fitchburg, Mass	589,182	15.11	34,646	0.89	43,187	1.11	53,242	1.37	5,354	0.14	17,196	0.44
147	Dubuque, Iowa	391,444	10.17	32,417	0.84	35,529	0.92	45,036	1.17	2,545	0.07	3,162	0.08
148	Galveston, Tex	426,974	11.26	29,376	0.77	57,377	1.51	66,668	1.76	2,372	0.06	8,185	0.22
149	Elmira, N. Y	442,658	11.79	49,094	1.31	37,320	0.99	59,455	1.58	971	0.03	16,017	0.43
150	New Castle, Pa	287,483	7.72	21,926	0.59	23,430	0.63	26,590	0.71	1,587	0.04	3,216	0.09
151	West Hoboken, N. J	348,335	9.42	25,275	0.68	53,423	1.45	25,006	0.68	1,341	0.03	3,638	0.10
152	Knoxville, Tenn	353,493	9.61	17,976	0.49	44,687	1.21	75,676	2.06	2,223	0.06	8,373	0.23
153	Hamilton, Ohio	364,258	9.93	32,572	0.89	47,393	1.29	41,014	1.12	4,642	0.13	3,545	0.10
154	Springfield, Mo	268,282	7.32	30,581	0.83	23,113	0.63	41,282	1.13	1,530	0.04	3,182	0.09
155	East Orange, N. J	645,721	17.02	54,431	1.49	58,524	1.60	53,697	1.47	4,150	0.11	6,986	0.19
156	Quincy, Ill	316,400	8.64	33,860	0.92	25,736	0.70	54,071	1.48	288	0.01	311	0.01
157	Roanoke, Va	363,498	9.96	54,785	1.50	44,000	1.21	50,247	1.38	715	0.02	7,063	0.19
158	Lexington, Ky	412,230	11.40	43,998	1.22	41,396	1.14	66,426	1.84	1,096	0.03	5,431	0.15
159	Huntington, W. Va	324,994	9.19	27,243	0.77	24,491	0.69	18,332	0.52	598	0.02	1,127	0.03
160	Joliet, Ill	404,215	11.38	38,886	1.09	40,547	1.14	42,139	1.19	7,005	0.20	3,344	0.09
161	Auburn, N. Y	408,837	11.62	39,348	1.12	32,398	0.92	51,773	1.56	2,740	0.08	4,292	0.12
162	Charlotte, N. C	199,103	5.67	18,904	0.54	19,141	0.54	19,038	0.54	2,400	0.07	1,940	0.06
163	Taunton, Mass	431,238	12.30	40,034	1.14	50,991	1.45	46,255	1.32	7,327	0.21	8,460	0.24
164	Everett, Mass	465,131	13.46	39,250	1.14	39,991	1.16	38,819	1.12	5,740	0.17	7,473	0.22
165	Portsmouth, Va	235,006	6.82	30,588	0.89	28,295	0.82	30,375	0.88	195	0.01	6,205	0.18
166	Pittsfield, Mass	433,560	12.81	36,716	1.08	35,914	1.06	33,195	0.98	4,352	0.13	4,667	0.14
167	Quincy, Mass	509,223	15.09	39,281	1.16	38,972	1.15	43,330	1.28	3,084	0.09	16,070	0.48
168	Cedar Rapids, Iowa	378,491	11.22	38,195	1.13	30,672	0.91	35,079	1.04	2,751	0.08	4,546	0.13
169	Oshkosh, Wis	346,823	10.30	28,341	0.84	20,886	0.62	50,487	1.50	2,167	0.06	1,444	0.04
170	Perth Amboy, N. J	318,573	9.46	29,797	0.89	32,885	0.98	15,533	0.46	2,138	0.06	5,245	0.16
171	Lansing, Mich	301,638	9.01	37,967	1.13	21,582	0.64	28,848	0.86	35	(1)	1,436	0.04
172	Pasadena, Cal	602,603	18.08	41,627	1.25	26,570	0.80	45,077	1.35	7,370	0.22	7,359	0.22
173	Amsterdam, N. Y	241,506	7.29	16,870	0.51	15,998	0.48	24,630	0.74	1,204	0.04	4,803	0.15
174	Jackson, Mich	321,619	9.84	29,055	0.89	22,442	0.69	42,072	1.29	2,743	0.08	2,581	0.09
175	Jamestown, N. Y	314,555	9.65	28,409	0.87	20,411	0.63	36,025	1.10	1,665	0.05	2,958	0.09
176	San Jose, Cal	472,685	14.50	35,017	1.07	34,787	1.07	59,632	1.83	4,819	0.15	3,909	0.12
177	Decatur, Ill	283,126	8.70	23,754	0.73	24,166	0.74	33,840	1.04	1,627	0.05	552	0.02
178	Mount Vernon, N. Y	663,178	20.47	87,098	2.69	59,992	1.85	47,205	1.46	9,277	0.29	9,183	0.28
179	Joplin, Mo	255,096	7.90	22,083	0.68	28,512	0.88	31,022	0.96	1,190	0.04	1,147	0.04
180	Williamsport, Pa	289,027	8.97	29,378	0.91	19,704	0.61	34,096	1.06	45	(1)	3,021	0.09
181	Niagara Falls, N. Y	498,224	15.85	52,903	1.68	42,236	1.34	68,379	2.17	4,744	0.15	9,014	0.29
182	Muskogee, Okla	313,610	9.98	42,108	1.34	35,387	1.13	36,307	1.16	2,269	0.07	4,279	0.14
183	Lima, Ohio	263,214	8.39	26,056	0.83	19,982	0.64	32,478	1.03	.....	.....	1,555	0.05
184	Chelsea, Mass	517,821	16.56	52,380	1.67	58,197	1.86	55,861	1.79	11,280	0.36	15,626	0.50
185	Aurora, Ill	292,324	9.35	29,708	0.95	25,284	0.81	33,288	1.07	4,048	0.13	1,319	0.04
186	New Rochelle, N. Y	582,096	18.80	78,107	2.52	36,800	1.19	47,505	1.53	5,512	0.18	4,977	0.16
187	Austin, Tex	259,679	8.42	31,102	1.01	20,168	0.65	16,007	0.52	3,474	0.11	1,442	0.05
188	La Crosse, Wis	324,886	10.57	33,050	1.07	23,023	0.75	49,298	1.60	300	0.01	4,542	0.15
189	Newport, Ky	228,284	7.47	30,295	0.99	32,046	1.05	14,498	0.47	596	0.02	3,373	0.11
190	Orange, N. J	391,344	12.83	34,486	1.13	47,051	1.54	42,090	1.38	2,923	0.10	6,918	0.23
191	Lorain, Ohio	288,439	9.47	34,339	1.13	32,506	1.07	32,063	1.05	3,288	0.11	3,977	0.13
192	Council Bluffs, Iowa	296,272	9.80	18,368	0.61	22,737	0.75	24,465	0.81	2,563	0.08	1,838	0.06
193	Lynchburg, Va	312,061	10.35	36,085	1.20	39,102	1.30	43,486	1.44	1,988	0.07	5,557	0.18

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

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PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 84.]

GROUP V.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.		V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.—RECREATION.		IX.—MISCELLANEOUS.		X.—GENERAL.		City number.
						Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
$26,295	$0.58	$74,602	$1.65	$40,958	$0.91	$166,959	$3.70	$10,237	$0.23	$22,076	$0.49	$28,141	$0.62	$16,229	$0.36	125
22,741	0.51	49,660	1.12	1,207	0.03	233,316	5.24	7,497	0.17	6,293	0.12	.....	.....	1,568	0.04	126
27,657	0.63	79,477	1.82	919	0.02	328,986	7.51	20,034	0.46	3,615	0.08	.....	.....	324	0.01	127
55,317	1.26	90,417	2.06	171	(1)	237,847	5.43	9,994	0.23	27,597	0.63	.....	.....	7,373	0.17	128
22,351	0.51	55,071	1.26	4,283	0.10	238,962	5.47	5,079	0.12	10,751	0.25	983	0.02	7,450	0.17	129
30,142	0.69	44,133	1.01	1,631	0.04	206,337	4.73	5,044	0.12	5,162	0.12	.....	.....	4,538	0.10	130
4,508	0.10	36,435	0.84	29,008	0.67	134,487	3.10	4,471	0.10	3,197	0.07	.....	.....	2,494	0.06	131
78,507	1.82	83,653	1.94	33,845	0.78	64,310	1.49	.....	.....	5,646	0.13	513	0.01	2,891	0.07	132
42,960	1.02	116,368	2.75	.....	.....	228,656	5.41	13,113	0.31	27,025	0.64	726	0.02	7,658	0.18	133
41,215	0.98	118,032	2.80	10,072	0.24	181,235	4.29	6,551	0.15	16,753	0.40	.....	.....	2,835	0.07	134
38,834	0.92	42,036	1.00	7,193	0.17	153,870	3.67	8,021	0.19	504	0.01	.....	.....	3,333	0.08	135
21,020	0.50	52,319	1.25	17,058	0.41	173,344	4.14	5,361	0.13	14,073	0.34	.....	.....	933	0.02	136
20,906	0.50	30,549	0.74	4,013	0.10	189,746	4.58	6,837	0.17	2,594	0.06	.....	.....	7,881	0.19	137
16,921	0.41	78,909	1.91	1,840	0.04	203,788	4.93	6,938	0.17	10,502	0.25	1,215	0.03	4,554	0.11	138
31,083	0.75	91,582	2.22	71,049	1.72	124,965	3.03	180	(1)	11,789	0.29	288	0.01	7,393	0.18	139
23,485	0.57	55,676	1.36	22,158	0.54	102,096	2.49	870	0.02	5,704	0.14	.....	.....	3,372	0.08	140
82,397	2.03	149,942	3.70	29,237	0.72	351,297	8.67	27,950	0.69	97,203	2.40	4,874	0.12	2,693	0.07	141
66,792	1.67	87,206	2.18	11,765	0.29	216,157	5.42	21,097	0.53	.....	.....	.....	.....	27,865	0.70	142
17,050	0.43	68,404	1.73	13,310	0.34	110,712	2.80	2,702	0.07	3,343	0.08	70	(1)	75	(1)	143
18,376	0.47	35,173	0.90	40	(1)	134,403	3.44	400	0.01	4,490	0.11	18	(1)	5,993	0.15	144
32,777	0.84	57,747	1.48	9,494	0.24	96,215	2.46	4,245	0.11	5,355	0.14	.....	.....	15,936	0.41	145
33,131	0.85	141,477	3.63	62,122	1.59	153,073	3.93	9,492	0.24	18,435	0.47	13,470	0.35	4,357	0.11	146
12,547	0.33	77,274	2.01	.....	.....	121,749	3.16	7,408	0.19	2,126	0.06	13	(1)	51,638	1.34	147
49,653	1.31	49,193	1.30	49,301	1.30	109,974	2.90	.....	.....	1,891	0.05	50	(1)	2,834	0.07	148
18,189	0.48	66,007	1.76	27,127	0.72	148,232	3.95	4,500	0.12	5,633	0.15	572	0.02	9,541	0.25	149
13,045	0.35	37,624	1.01	15,993	0.43	137,995	3.70	1,390	0.04	1,107	0.03	.....	.....	3,580	0.10	150
20,478	0.55	20,345	0.55	4,167	0.11	182,678	4.94	6,082	0.16	2,981	0.08	.....	.....	2,721	0.07	151
23,825	0.63	62,508	1.70	24,834	0.67	91,732	2.49	.....	.....	795	0.02	.....	.....	864	0.02	152
47,533	1.30	7,822	0.21	11,125	0.30	161,521	4.40	3,633	0.10	1,428	0.04	390	0.01	1,640	0.04	153
7,029	0.19	40,099	1.09	1,005	0.03	113,748	3.10	2,393	0.07	25	(1)	.....	.....	4,295	0.11	154
64,040	1.75	120,656	3.29	8,339	0.23	224,879	6.14	19,948	0.54	20,036	0.55	51	(1)	9,984	0.27	155
16,769	0.46	30,715	0.84	6,399	0.17	128,860	3.52	8,065	0.22	11,318	0.31	.....	.....	8	(1)	156
24,458	0.67	44,561	1.22	19,268	0.53	99,755	2.73	.....	.....	585	0.02	.....	.....	18,061	0.49	157
29,901	0.83	55,185	1.53	40,193	1.11	112,012	3.10	5,821	0.16	5,870	0.16	607	0.02	4,294	0.11	158
14,520	0.41	138,181	3.91	13,680	0.39	83,259	2.36	2,224	0.06	.....	.....	.....	.....	1,339	0.04	159
26,296	0.74	72,029	2.03	4,343	0.12	145,924	4.11	7,497	0.21	8,949	0.25	60	(1)	7,196	0.20	160
28,246	0.80	74,634	2.12	27,928	0.79	130,436	3.71	5,000	0.14	1,525	0.04	.....	.....	7,515	0.21	161
43,852	1.25	27,793	0.79	97	(1)	59,685	1.70	3,329	0.09	521	0.01	.....	.....	2,403	0.07	162
21,418	0.61	46,563	1.33	25,947	0.74	149,471	4.26	7,143	0.20	6,981	0.20	12,007	0.34	8,581	0.24	163
29,356	0.55	48,383	1.40	14,097	0.41	202,808	5.87	8,823	0.26	15,434	0.45	8,991	0.26	5,973	0.17	164
36,632	1.06	37,068	1.08	8,064	0.23	56,414	1.64	.....	.....	.....	.....	.....	.....	1,170	0.03	165
20,782	0.61	71,492	2.11	21,376	0.63	173,760	5.13	9,000	0.27	8,081	0.24	9,316	0.28	4,909	0.14	166
35,212	1.04	89,933	2.66	20,698	0.61	176,696	5.23	8,833	0.26	26,297	0.78	9,248	0.27	1,569	0.05	167
27,500	0.82	42,107	1.24	358	0.01	171,014	5.07	7,652	0.23	15,885	0.47	.....	.....	2,732	0.08	168
9,582	0.28	58,223	1.73	13,472	0.40	141,993	4.22	6,078	0.18	4,516	0.13	.....	.....	9,634	0.29	169
32,899	0.98	30,166	0.90	7,222	0.21	144,687	4.30	5,827	0.17	3,884	0.11	.....	.....	8,290	0.25	170
32,231	0.96	31,308	0.94	8,014	0.24	127,908	3.82	6,350	0.19	4,249	0.13	1,432	0.04	248	0.01	171
37,739	1.13	99,883	3.00	.....	.....	290,744	8.72	21,025	0.63	24,456	0.73	.....	.....	723	0.02	172
21,026	0.64	41,775	1.26	12,272	0.37	95,294	2.88	5,000	0.15	287	0.01	.....	.....	2,347	0.07	173
12,596	0.39	44,427	1.36	30,672	0.94	119,781	3.66	8,437	0.26	4,639	0.14	.....	.....	1,974	0.06	174
19,777	0.61	40,516	1.24	10,492	0.32	145,912	4.47	.....	.....	4,272	0.13	3,468	0.11	650	0.02	175
26,406	0.81	73,961	2.27	.....	.....	207,012	6.35	8,143	0.25	17,017	0.52	.....	.....	1,922	0.06	176
12,509	0.38	32,522	1.00	.....	.....	121,578	3.74	8,109	0.25	9,324	0.29	13,171	0.40	1,974	0.06	177
60,819	1.88	116,243	3.59	22,190	0.68	234,803	7.25	12,630	0.39	2,210	0.07	290	0.01	1,238	0.04	178
21,053	0.65	17,649	0.55	3,189	0.10	117,619	3.64	6,351	0.20	3,813	0.12	.....	.....	1,468	0.05	179
10,426	0.32	34,630	1.07	20,073	0.62	125,222	3.88	.....	.....	4,073	0.13	.....	.....	8,359	0.26	180
66,404	2.11	54,849	1.74	21,171	0.67	165,644	5.27	5,796	0.18	2,353	0.08	167	0.01	4,534	0.14	181
27,209	0.87	26,887	0.86	15,497	0.49	95,312	3.03	4,135	0.13	12,833	0.41	.....	.....	11,387	0.36	182
13,113	0.42	32,192	1.03	8,401	0.27	121,031	3.86	2,645	0.08	494	0.02	60	(1)	5,207	0.17	183
33,350	1.07	50,934	1.63	27,417	0.88	168,469	5.39	6,517	0.21	14,018	0.45	15,334	0.49	8,438	0.27	184
20,489	0.66	44,784	1.43	1,500	0.05	118,040	3.78	6,069	0.19	3,003	0.10	.....	.....	4,792	0.15	185
62,575	2.02	73,930	2.39	18,272	0.59	218,136	7.04	13,148	0.42	18,213	0.59	360	0.01	4,561	0.15	186
15,050	0.49	41,346	1.34	16,659	0.54	99,666	3.23	.....	.....	2,106	0.07	424	0.01	12,235	0.40	187
8,510	0.28	39,390	1.28	.....	.....	134,537	4.38	6,000	0.20	17,980	0.58	.....	.....	8,256	0.27	188
19,330	0.63	21,199	0.69	14,184	0.46	88,603	2.90	3,817	0.12	343	0.01	.....	.....	.....	.....	189
29,690	0.97	48,938	1.60	16,715	0.55	159,490	5.23	.....	.....	889	0.03	34	(1)	2,120	0.07	190
16,038	0.55	43,600	1.43	1,963	0.06	112,229	3.69	3,984	0.13	3,852	0.13	.....	.....	.....	.....	191
17,204	0.57	35,765	1.18	.....	.....	151,878	5.03	5,352	0.18	6,657	0.22	1	(1)	9,444	0.31	192
26,134	0.87	41,131	1.36	29,007	0.96	80,105	2.66	.....	.....	7,095	0.24	.....	.....	2,371	0.08	193

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 86.]

City number.	CITY.	I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections, and general government buildings.	Police department.	Fire department.	All other.					Schools.	Libraries.			
	Grand total	0.6	5.3	3.1	2.7	12.0	9.5	1.9	1.9	8.1	11.8	6.6	28.5	1.3	3.7	0.4	2.6
	Group I	0.4	5.2	4.5	3.3	13.2	7.5	2.3	1.9	8.4	10.2	8.0	25.5	1.2	4.2	0.4	3.6
	Group II	0.9	5.4	3.7	2.4	11.1	10.4	2.0	1.9	7.5	13.4	7.9	26.0	1.4	3.7	0.2	2.0
	Group III	0.8	5.2	0.8	2.0	11.1	12.2	1.1	1.9	8.3	13.5	4.4	31.7	1.5	3.6	0.3	1.5
	Group IV	0.9	5.7	0.5	1.5	10.5	12.6	1.0	1.8	8.1	12.8	3.0	35.9	1.4	2.5	0.7	1.1
	Group V	1.1	5.8	0.5	1.7	9.3	11.7	0.9	1.6	7.2	14.1	3.7	38.8	1.6	2.4	0.5	1.3
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.																
1	New York, N. Y.	0.2	4.7	5.1	3.7	12.7	7.6	2.6	2.2	8.3	8.9	8.7	26.1	1.0	3.4	(1)	4.8
2	Chicago, Ill.	0.9	7.1	4.5	3.3	15.4	7.7	1.9	1.3	8.9	6.5	6.2	25.2	0.7	6.8	0.3	3.3
3	Philadelphia, Pa.	0.3	5.8	3.5	3.5	14.6	4.8	2.3	1.5	7.6	16.7	10.0	21.0	0.7	3.2	1.5	3.1
4	St. Louis, Mo.	0.5	4.3	4.4	2.8	16.2	8.6	2.0	0.9	9.3	13.0	6.5	25.9	1.3	3.2	0.2	1.0
5	Boston, Mass.	0.2	4.1	4.5	2.3	11.3	8.0	1.6	2.8	9.1	11.1	8.2	24.8	1.9	6.3	1.1	2.5
6	Cleveland, Ohio	0.7	5.3	3.4	2.8	8.5	8.0	1.5	1.6	8.9	12.5	6.5	30.5	2.8	2.9	0.9	3.0
7	Baltimore, Md.	0.6	5.2	2.4	3.9	14.9	10.8	1.4	2.2	10.2	10.4	7.9	22.9	0.9	4.7	(1)	1.3
8	Pittsburgh, Pa.	0.8	6.1	3.7	2.6	9.0	8.7	3.8	2.0	6.5	13.1	5.1	31.0	2.3	3.8	0.1	1.6
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.																
9	Detroit, Mich.	1.0	4.6	3.8	2.5	10.3	10.8	0.8	1.7	7.4	17.4	6.7	23.7	1.4	4.6	0.3	3.2
10	Buffalo, N. Y.	1.0	5.5	3.0	2.3	11.8	11.3	2.2	2.6	6.2	15.3	8.2	22.3	1.5	4.0	0.3	2.5
11	San Francisco, Cal.	0.7	5.4	4.3	4.0	15.4	16.2	2.5	1.2	5.6	9.7	8.7	19.2	0.8	4.0	(1)	2.3
12	Milwaukee, Wis.	0.9	4.5	4.1	1.6	9.4	10.6	1.0	1.3	12.0	11.4	7.9	27.7	1.5	4.4	0.5	1.3
13	Cincinnati, Ohio	0.8	6.0	3.6	2.8	10.5	10.2	1.3	2.1	7.0	16.4	6.8	24.9	1.7	2.6	0.6	2.6
14	Newark, N. J.	1.4	4.8	2.6	2.8	12.0	8.3	1.2	3.1	7.6	9.7	9.8	29.7	1.7	3.6	0.1	1.7
15	Los Angeles, Cal.	1.1	9.3	4.3	3.0	8.7	6.7	4.3	1.4	4.0	13.0	5.5	32.1	1.6	3.7	0.1	1.1
16	New Orleans, La.	0.8	8.0	5.2	1.1	9.8	10.8	1.8	2.7	15.0	11.9	4.5	24.5	0.9	2.0	(1)	1.0
17	Washington, D. C.	.....	3.2	3.7	1.0	12.2	7.3	3.5	1.7	8.0	13.4	13.4	26.3	0.7	3.6	0.1	2.0
18	Minneapolis, Minn.	1.1	4.5	3.5	1.7	7.7	10.2	1.7	1.3	5.6	15.8	3.7	35.0	2.8	3.9	0.1	1.6
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.																
19	Jersey City, N. J.	1.0	5.2	0.9	2.1	18.1	10.8	0.4	1.1	6.6	9.5	3.6	35.1	1.5	1.4	(1)	2.7
20	Seattle, Wash.	1.2	6.4	0.2	2.5	9.6	13.5	1.4	2.1	8.3	10.6	1.8	33.7	3.1	4.3	.....	1.2
21	Kansas City, Mo.	0.6	6.6	0.5	5.0	14.1	10.0	1.6	1.3	7.2	11.8	7.0	25.8	1.0	6.7	(1)	0.8
22	Indianapolis, Ind.	0.3	3.7	0.4	0.7	12.9	15.5	0.8	1.8	8.1	12.0	3.8	33.6	1.7	2.9	(1)	1.9
23	Providence, R. I.	1.2	4.1	0.3	1.5	12.8	12.7	1.1	2.8	7.7	16.9	3.0	20.5	0.8	3.0	0.1	1.9
24	Louisville, Ky.	0.2	6.9	0.7	1.0	12.5	10.3	0.6	2.1	9.2	16.3	7.8	24.5	2.0	2.8	(1)	2.9
25	Rochester, N. Y.	0.8	4.1	0.7	2.1	11.1	11.5	0.7	1.8	11.2	13.6	6.0	27.5	(1)	6.2	0.7	2.2
26	Denver, Colo.	0.9	8.9	4.8	2.8	7.1	9.0	1.8	1.8	4.1	12.2	6.9	30.5	0.9	5.9	0.4	1.9
27	Portland, Oreg.	0.2	3.9	0.2	1.9	10.4	14.1	1.4	0.9	10.9	15.0	0.1	37.1	1.4	1.9	.....	0.6
28	St. Paul, Minn.	1.1	3.7	0.7	0.9	10.0	13.4	1.0	1.7	6.4	17.2	4.1	31.6	2.4	4.3	(1)	1.5
29	Columbus, Ohio	0.8	3.4	0.8	2.1	7.9	11.6	0.9	1.4	11.1	19.7	1.9	33.5	1.4	1.8	(1)	1.8
30	Toledo, Ohio	1.2	4.2	0.8	2.0	11.1	14.3	0.7	1.2	6.9	9.1	2.2	39.7	1.1	3.6	(1)	1.8
31	Atlanta, Ga.	1.1	5.5	0.3	0.8	13.6	11.7	1.5	3.3	13.8	13.5	7.3	22.9	1.0	3.2	0.1	0.5
32	Oakland, Cal.	1.3	6.1	0.5	3.2	8.7	9.4	1.8	1.1	6.5	16.7	0.2	37.7	2.0	4.2	.....	0.6
33	Worcester, Mass.	0.2	3.5	.....	1.7	7.8	9.5	0.5	2.2	6.9	22.5	7.0	31.7	2.1	2.6	1.4	0.3
34	Birmingham, Ala.	0.5	6.3	0.8	1.1	14.1	16.9	2.4	2.4	6.3	10.2	2.7	30.1	0.3	0.8	.....	4.8
35	Syracuse, N. Y.	1.2	5.2	1.1	2.8	9.0	9.5	0.7	3.9	9.6	13.6	7.4	28.9	2.0	2.6	0.6	2.0
36	New Haven, Conn.	0.1	4.2	1.2	1.5	12.7	11.7	0.6	1.4	5.2	13.5	5.8	35.2	1.9	2.9	0.1	1.9
37	Memphis, Tenn.	.....	4.8	1.0	0.2	13.6	11.7	1.8	2.8	11.9	15.1	3.1	24.8	1.1	7.8	.....	0.4
38	Scranton, Pa.	0.6	6.1	0.2	0.6	8.9	8.5	1.6	0.7	10.0	11.0	.....	47.2	1.6	1.5	.....	1.7
39	Richmond, Va.	0.7	6.4	2.9	2.6	13.6	12.9	2.5	2.3	13.6	7.0	6.3	24.1	0.1	3.9	(1)	1.1
40	Paterson, N. J.	0.9	4.1	0.7	0.8	12.8	16.8	0.2	1.8	6.8	9.0	4.0	36.3	2.0	1.6	(1)	2.3
41	Omaha, Nebr.	1.5	4.5	0.2	1.9	8.1	25.7	1.8	1.3	5.2	11.4	0.4	32.9	1.4	2.7	(1)	0.8
42	Fall River, Mass.	0.5	3.8	.....	1.4	12.7	12.0	0.4	3.0	6.9	13.0	6.0	34.4	2.0	1.8	1.5	0.5
43	Dayton, Ohio	0.9	4.7	0.8	2.4	11.3	11.6	0.5	1.3	8.8	12.0	5.6	35.9	1.6	1.1	(1)	1.4
44	Grand Rapids, Mich.	1.5	5.2	1.3	2.2	8.9	13.8	1.0	4.1	6.5	7.9	2.0	39.9	3.0	2.5	.....	0.2
45	Spokane, Wash.	0.7	7.4	0.3	1.4	7.5	10.7	1.5	1.9	8.9	13.4	2.0	38.0	2.1	2.5	.....	1.7
46	Nashville, Tenn.	0.6	4.2	0.3	0.6	10.7	12.3	1.4	2.2	8.8	15.2	4.1	30.7	1.7	6.6	.....	0.7
47	Lowell, Mass.	0.3	3.9	.....	2.2	9.7	11.4	0.5	1.6	7.7	18.1	7.0	28.4	1.0	2.8	2.7	2.9
48	Cambridge, Mass.	0.6	4.0	.....	2.3	10.1	7.9	1.6	3.6	10.8	13.9	3.7	32.3	1.9	4.5	1.7	1.0
49	Bridgeport, Conn.	1.0	4.4	0.1	1.9	10.8	16.2	1.7	1.4	7.7	16.1	9.2	25.3	1.5	2.6	.....	0.3
50	New Bedford, Mass.	0.6	5.2	.....	1.9	11.4	8.9	1.1	2.8	11.3	14.5	4.8	27.9	3.3	3.0	3.1	0.1
51	San Antonio, Tex.	0.9	5.8	0.3	1.4	10.4	13.3	1.8	0.9	10.3	12.1	2.9	35.4	1.4	1.9	.....	1.3
52	Hartford, Conn.	0.4	4.6	1.0	1.3	11.2	12.4	0.7	1.3	5.9	13.1	7.5	34.3	1.1	4.1	(1)	1.3
53	Albany, N. Y.	1.8	6.3	1.3	2.6	13.4	13.8	0.8	1.6	8.2	8.3	3.2	29.5	0.9	5.6	0.3	2.4

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

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 86.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.					Schools.	Libraries.			
54	Trenton, N. J.	1.6	4.8	1.0	1.3	12.5	10.9	0.9	1.4	6.1	11.7	3.0	40.8	1.6	2.0	(1)	0.9
55	Reading, Pa.	0.5	4.7	.....	0.4	9.3	6.9	0.4	1.2	13.6	18.5	.....	37.8	3.1	2.4	.....	1.3
56	Dallas, Tex.	.....	6.8	0.3	1.7	9.0	14.2	1.8	0.8	6.8	17.6	3.5	32.5	1.2	3.6	.....	0.4
57	Salt Lake City, Utah.	1.2	6.9	0.9	1.7	7.0	6.7	0.8	2.1	8.2	10.9	1.0	47.6	1.5	2.6	0.4	0.3
58	Camden, N. J.	1.5	5.2	0.8	0.9	15.1	13.3	1.1	1.5	4.8	9.2	1.5	40.7	1.2	1.3	(1)	2.0
59	Springfield, Mass.	0.1	3.9	.....	0.6	8.6	13.7	0.8	1.6	7.8	16.2	2.9	34.9	3.0	4.3	1.0	0.5
60	Lynn, Mass.	.....	6.1	.....	1.4	9.5	11.0	1.4	3.1	7.9	11.0	5.1	31.4	1.6	4.4	5.1	0.8
61	Lawrence, Mass.	0.1	3.9	.....	1.2	9.0	9.5	0.7	5.5	9.4	17.6	6.7	30.4	1.7	2.6	1.2	0.6
62	Tacoma, Wash.	.....	6.7	0.2	2.5	7.2	17.9	0.7	1.5	5.3	17.2	0.6	33.9	2.4	3.4	0.1	0.5
63	Des Moines, Iowa.	.....	4.8	0.3	0.9	7.1	13.6	0.3	0.8	5.3	10.7	0.1	49.8	1.3	3.2	(1)	1.8
64	Wilmington, Del.	2.1	7.3	0.5	1.8	12.7	8.6	1.2	1.2	10.6	14.1	0.5	33.6	1.7	3.3	(1)	0.7
65	Kansas City, Kans.	.....	5.9	0.1	2.3	9.6	13.2	0.4	0.9	4.6	11.3	0.7	44.7	1.2	3.3	.....	1.8
66	Yonkers, N. Y.	1.8	5.6	1.0	1.8	12.7	9.0	1.2	2.3	10.4	12.7	5.5	32.9	0.9	1.1	(1)	1.1
67	Youngstown, Ohio.	0.6	4.5	0.5	1.5	12.6	11.2	0.8	0.6	8.5	11.3	2.3	37.4	2.3	2.4	(1)	3.6
68	Houston, Tex.	.....	8.5	0.2	0.6	11.6	13.7	1.4	2.9	10.0	16.5	1.0	30.1	1.1	1.2	0.2	1.0
69	Norfolk, Va.	1.1	9.1	2.3	0.9	15.8	11.7	2.3	2.6	15.5	9.8	4.3	20.6	0.6	2.2	0.7	0.5
70	Duluth, Minn.	1.7	6.1	1.7	0.8	8.7	16.0	0.8	2.1	3.8	13.4	1.1	38.4	1.2	3.5	(1)	0.5
71	Fort Worth, Tex.	.....	10.5	0.2	1.1	10.9	15.4	1.0	1.4	4.0	11.7	3.2	33.1	1.5	3.2	1.1	1.8
72	Somerville, Mass.	0.5	4.1	.....	1.3	7.6	7.5	0.9	2.7	11.1	20.2	2.5	31.3	2.6	3.7	3.3	0.7
73	St. Joseph, Mo.	0.5	7.1	0.2	0.6	12.0	15.1	0.6	0.8	4.1	9.6	2.0	42.5	1.8	1.9	(1)	0.9
74	Utica, N. Y.	1.4	5.8	0.7	1.8	6.9	16.8	1.4	0.9	10.9	10.2	4.2	34.3	2.1	1.6	0.2	0.9
75	Troy, N. Y.	1.3	5.7	1.0	2.2	11.2	10.0	0.8	1.8	13.0	9.8	12.0	26.2	0.6	2.0	0.2	2.2
76	Elizabeth, N. J.	0.9	5.7	1.0	1.0	14.2	11.6	0.7	2.7	8.9	8.9	5.7	34.5	2.0	0.8	(1)	1.6
77	Schenectady, N. Y.	1.8	7.1	1.0	1.6	10.5	11.5	1.0	1.6	8.4	14.5	4.1	34.4	1.2	0.4	(1)	0.9
78	Waterbury, Conn.	0.9	5.5	1.6	2.1	8.2	9.8	0.8	2.0	6.8	11.9	5.6	40.4	2.2	1.8	0.1	0.5
79	Akron, Ohio.	1.5	6.5	0.9	1.6	8.8	15.4	1.1	0.9	8.9	11.4	3.6	36.0	0.9	0.9	(1)	1.5
80	Oklahoma City, Okla.	2.3	3.8	0.2	1.6	12.6	10.8	1.4	3.5	8.9	7.2	2.4	41.2	0.7	1.6	.....	1.8
81	Manchester, N. H.	0.4	6.5	0.6	1.0	9.8	18.2	0.7	2.2	9.6	19.0	3.0	25.1	1.1	2.7	0.1	(1)
82	Hoboken, N. J.	1.2	4.7	0.9	1.2	15.2	13.5	0.3	1.0	5.0	7.6	2.6	39.0	2.8	2.7	(1)	2.4
83	Evansville, Ind.	0.9	4.9	0.3	0.5	12.2	14.9	0.5	1.5	4.9	10.3	1.0	45.1	0.3	1.3	(1)	1.2
84	Wilkes-Barre, Pa.	1.0	4.1	.....	1.7	10.5	8.9	0.6	1.2	8.9	16.8	0.1	42.2	.....	3.5	.....	1.6
85	Erie, Pa.	0.7	5.2	(1)	0.7	11.3	14.8	0.9	2.9	4.9	14.0	.....	40.9	2.3	0.8	.....	0.7
86	Peoria, Ill.	1.0	5.1	0.6	1.5	8.6	16.2	2.2	1.3	4.4	11.1	2.6	37.2	1.9	5.4	(1)	0.9
87	Fort Wayne, Ind.	0.8	3.6	0.3	0.6	8.6	14.8	1.1	1.1	7.5	14.2	.....	41.7	1.7	2.6	(1)	1.4
88	Harrisburg, Pa.	0 9	6.4	.....	0.8	7.7	5.2	1.3	1.4	13.6	11.4	0.2	44.7	.....	4.2	.....	2.2
89	Savannah, Ga.	1.6	6.2	0.5	1.3	16.8	14.6	1.2	2.7	14.5	12.4	4.0	19.1	0.8	2.0	1.3	1.0
90	Jacksonville, Fla.	2.0	6.0	0.2	1.4	14.7	16.6	1.0	2.5	20.7	10.6	3.1	14.3	1.9	4.2	(1)	0.8
91	East St. Louis, Ill.	1.4	6.6	0.5	3.4	12.7	16.0	2.5	1.4	7.7	8.5	.....	33.7	1.5	1.7	.....	2.6
92	Terre Haute, Ind.	1.1	6.3	0.3	0.7	11.9	19.2	1.0	0.7	6.2	7.9	1.4	39.8	1.3	1.8	(1)	0.6
93	Holyoke, Mass.	0.4	6.9	.....	2.6	9.4	14.4	0.6	2.0	6.9	10.6	8.2	33.3	1.9	2.8	0.5	0.7
94	Portland, Me.	0.5	3.1	.....	1.7	10.9	15.9	1.1	1.5	6.6	15.9	5.9	30.6	1.0	2.8	0.9	1.6
95	South Bend, Ind.	0.6	5.5	0.8	0.6	9.7	14.4	1.9	0.6	5.6	12.2	0.4	43.3	1.3	2.6	(1)	0.3
96	Charleston, S. C.	0.7	5.6	0.3	0.9	15.5	17.3	0.9	1.7	9.2	13.4	11.6	16.6	(1)	4.5	0.9	0.9
97	Brockton, Mass.	0.1	5.3	.....	2.0	9.1	11.6	0.4	2.0	7.7	13.3	5.3	36.5	1.2	1.4	3.6	0.7
98	Passaic, N. J.	1.6	5.0	1.2	1.0	7.0	9.2	0.4	3.2	7.3	7.8	3.2	48.6	2.3	2.1	(1)	(1)
99	Bayonne, N. J.	1.6	4.2	1.3	1.4	11.3	10.4	1.0	0.8	7.4	6.4	2.7	48.1	1.5	1.0	(1)	1.0
100	Johnstown, Pa.	0.6	4.1	.....	0.5	11.9	15.0	.....	1.8	5.8	16.0	.....	43.3	.....	0.7	.....	0.3
101	Wichita, Kans.	.....	5.6	0.2	3.1	7.4	13.0	0.3	1.5	7.0	10.2	1.2	29.2	0.7	3.3	15.0	2.3
102	Covington, Ky.	1.4	5.3	1.7	2.7	12.1	12.0	0.4	1.0	12.2	14.9	2.1	30.4	1.2	1.1	(1)	1.3
103	Allentown, Pa.	0.4	7.3	.....	0.4	7.8	10.0	0.3	0.8	8.5	20.4	.....	41.9	.....	0.9	.....	1.2
104	Pawtucket, R. I.	1.2	6.0	0.3	2.5	9.5	10.8	0.8	0.7	6.7	19.3	4.6	33.7	1.7	1.6	(1)	0.5
105	Springfield, Ill.	1.1	7.4	0.5	3.1	8.8	12.5	1.0	0.8	5.1	7.6	0.9	40.6	1.6	8.5	(1)	0.4
106	Altoona, Pa.	0.6	7.8	.....	1.0	9.6	14.4	1.4	0.9	4.0	9.8	.....	49.7	.....	0.3	.....	0.7
107	Mobile, Ala.	0.8	7.0	0.4	1.1	16.8	15.1	2.0	3.2	7.5	16.3	4.3	23.4	.....	1.8	.....	0.5
108	Canton, Ohio.	0.8	7.1	0.5	2.2	7.5	13.0	1.3	1.0	7.9	11.3	1.1	43.6	1.1	0.9	0.1	0.6
109	Saginaw, Mich.	2.8	4.7	0.6	2.1	8.0	8.8	0.6	5.0	4.0	17.8	2.2	40.4	1.1	1.3	.....	0.6

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	2.0	4.0	1.0	2.6	9.8	8.3	0.6	1.2	3.5	12.2	14.9	34.5	2.4	1.9	0.1	0.9
111	Sioux City, Iowa.	.....	6.7	0.3	3.4	7.9	8.2	0.5	0.9	5.3	12.3	.....	48.0	2.0	3.6	(1)	0.9
112	Atlantic City, N. J.	0.4	4.8	0.7	2.0	13.4	17.7	3.3	2.3	11.7	10.7	3.3	23.3	1.1	4.6	.....	0.6
113	Rockford, Ill.	0.6	6.4	0.4	1.7	7.1	13.8	0.5	0.8	5.5	12.0	0.3	44.9	2.9	2.9	.....	0.3
114	Lancaster, Pa.	0.6	5.2	.....	0.3	8.7	8.8	0.3	0.8	5.4	27.0	0.4	40.4	0.5	0.4	.....	1.1
115	Springfield, Ohio.	0.8	5.0	0.6	2.6	6.0	11.4	0.5	1.1	6.2	11.8	9.7	39.1	0.9	1.9	(1)	2.4
116	Little Rock, Ark.	1.5	5.2	0.4	1.1	12.7	10.6	0.5	1.7	4.1	18.3	4.7	36.6	1.1	0.9	.....	0.5
117	Sacramento, Cal.	1.5	6.1	0.6	1.6	7.1	9.9	1.6	1.6	14.7	12.8	.....	34.5	2.7	4.6	.....	0.7
118	Pueblo, Colo.	1.3	4.3	0.2	3.5	9.2	17.7	2.0	1.5	3.8	11.0	0.2	36.5	1.0	5.7	.....	2.1
119	Chattanooga, Tenn.	0.3	4.9	0.6	1.8	13.0	18.2	0.6	0.9	8.2	15.1	8.8	21.3	1.3	2.3	0.1	2.0
120	Bay City, Mich.	1.3	5.3	0.4	2.3	6.7	10.5	0.5	1.2	10.0	13.2	0.2	45.5	1.6	0.8	.....	0.4
121	York, Pa.	0.4	6.5	.....	1.1	7.6	9.4	0.2	0.4	8.5	13.8	0.7	47.5	0.2	2.7	.....	0.9
122	Malden, Mass.	0.3	4.0	.....	1.0	7.3	8.3	0.7	3.1	8.5	16.5	4.4	35.4	3.2	4.8	2.3	0.3
123	New Britain, Conn.	1.1	4.7	1.2	3.8	7.4	9.2	1.7	0.8	4.7	13.5	8.3	39.5	1.3	2.2	(1)	0.6
124	Haverhill, Mass.	.....	6.9	.....	1.5	7.8	8.8	0.6	2.2	5.6	12.2	7.1	35.2	2.6	3.0	6.1	0.4

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

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 86.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections, and general government buildings.	Police department.	Fire department.	All other.					Schools.	Libraries.			
125	Salem, Mass.	0.1	5.3	.....	1.0	9.9	8.7	0.7	5.3	4.7	13.4	7.3	29.9	1.8	4.0	5.0	2.9
126	Lincoln, Nebr.	1.0	6.4	0.3	1.8	3.9	10.9	0.1	1.0	5.3	11.5	0.3	54.2	1.7	1.2	.....	0.4
127	Berkeley, Cal.	.....	5.9	0.6	1.7	5.2	8.7	1.6	0.5	4.5	13.1	0.2	54.0	3.3	0.6	.....	0.1
128	Davenport, Iowa.	1.3	3.4	0.3	1.6	6.8	13.5	0.7	0.8	9.2	15.1	(1)	39.6	1.7	4.6	.....	1.2
129	Topeka, Kans.	.....	6.3	0.3	1.6	5.9	15.7	0.7	1.6	4.4	10.8	0.8	47.0	1.0	2.1	0.2	1.5
130	McKeesport, Pa.	0.7	7.1	.....	0.8	12.3	10.4	0.3	1.6	6.8	9.9	0.4	46.4	1.1	1.1	.....	1.0
131	Flint, Mich.	1.8	5.9	0.8	3.0	5.4	11.7	.....	0.5	1.5	12.0	9.6	44.4	1.5	1.0	.....	0.8
132	Tampa, Fla.	2.1	4.9	0.4	0.9	13.6	15.1	1.6	1.2	17.6	18.7	7.6	14.4	.....	1.3	0.1	0.6
133	San Diego, Cal.	.....	8.4	0.4	2.5	10.1	12.3	1.8	1.6	6.2	16.8	.....	32.9	1.9	3.9	0.1	1.1
134	El Paso, Tex.	.....	8.0	0.4	1.2	9.8	10.4	1.6	3.9	7.1	20.3	1.7	31.1	1.1	2.9	.....	0.5
135	Wheeling, W. Va.	0.3	9.6	0.4	0.9	11.7	16.2	0.3	1.0	9.1	9.9	1.7	36.1	1.9	0.1	.....	0.8
136	Racine, Wis.	1.5	4.0	0.5	1.5	6.7	13.3	0.4	0.6	5.3	13.2	4.3	43.6	1.3	3.5	.....	0.2
137	Kalamazoo, Mich.	1.9	3.7	0.8	1.8	7.5	13.3	0.4	2.3	5.4	8.0	1.0	49.4	1.8	0.7	.....	2.0
138	Superior, Wis.	1.9	4.9	0.3	1.7	8.7	17.7	0.7	2.5	3.2	15.0	0.3	38.6	1.3	2.0	0.2	0.9
139	Augusta, Ga.	0.5	5.3	0.2	1.0	13.8	13.6	1.4	3.0	5.6	16.6	12.9	22.7	(1)	2.1	0.1	1.3
140	Macon, Ga.	1.3	5.0	0.5	0.9	16.7	20.9	2.9	1.1	5.6	13.3	5.3	24.3	0.2	1.4	.....	0.8
141	Newton, Mass.	0.4	4.7	.....	1.0	9.1	6.4	0.8	1.7	8.4	15.3	3.0	35.8	2.9	9.9	0.5	0.3
142	Butte, Mont.	0.7	5.5	0.5	0.7	12.0	14.3	1.4	1.5	9.8	12.8	1.7	31.8	3.1	.....	.....	4.1
143	Woonsocket, R. I.	1.0	6.3	0.5	1.5	11.3	17.1	0.5	0.8	4.8	19.3	3.8	31.3	0.8	0.9	(1)	(1)
144	Chester, Pa.	0.4	8.8	.....	1.2	9.0	8.1	0.7	1.6	6.5	12.4	(1)	47.5	0.1	1.6	(1)	2.1
145	Montgomery, Ala.	0.7	7.8	0.3	1.2	16.1	16.5	0.9	4.1	7.8	13.6	2.2	22.7	1.0	1.3	.....	3.8
146	Fitchburg, Mass.	0.2	3.8	.....	1.8	7.3	9.0	0.9	2.9	5.6	24.0	10.5	26.0	1.6	3.1	2.3	0.7
147	Dubuque, Iowa.	0.9	5.6	.....	1.8	9.1	11.5	0.7	0.8	3.2	19.7	.....	31.1	1.9	0.5	(1)	13.2
148	Galveston, Tex.	.....	5.7	0.5	0.7	13.4	15.6	0.5	1.9	11.7	11.5	11.5	25.8	.....	0.4	(1)	0.7
149	Elmira, N. Y.	1.5	3.0	1.4	5.2	8.4	13.4	0.2	3.6	4.1	14.9	6.1	33.5	1.0	1.3	0.1	2.2
150	New Castle, Pa.	0.6	6.5	.....	0.5	8.2	9.2	0.6	1.1	4.5	13.1	5.6	48.0	0.5	0.4	.....	1.2
151	West Hoboken, N. J.	2.6	3.2	0.2	1.3	15.3	7.2	0.4	1.1	5.9	5.8	1.2	52.4	1.7	0.9	.....	0.8
152	Knoxville, Tenn.	0.3	4.3	.....	0.5	12.6	21.4	0.6	2.4	6.7	17.7	7.0	26.0	.....	0.2	.....	0.2
153	Hamilton, Ohio.	1.6	5.3	(1)	2.0	13.0	11.3	1.3	1.0	13.0	2.1	3.1	44.3	1.0	0.4	0.1	0.5
154	Springfield, Mo.	3.5	6.2	0.4	1.3	8.6	15.4	0.6	1.2	2.6	14.9	0.4	42.4	0.9	(1)	.....	1.6
155	East Orange, N. J.	1.8	5.1	0.9	0.6	9.1	8.3	0.6	1.1	9.9	18.7	1.3	34.8	3.1	3.1	(1)	1.5
156	Quincy, Ill.	1.2	7.3	0.4	1.8	8.1	17.1	0.1	0.1	5.3	9.7	2.0	40.7	2.5	3.0	.....	(1)
157	Roanoke, Va.	1.1	9.2	3.0	1.8	12.1	13.8	0.2	1.9	6.7	12.3	5.3	27.4	.....	0.2	.....	5.0
158	Lexington, Ky.	1.2	7.2	1.2	1.1	10.0	16.1	0.3	1.3	7.3	13.4	9.8	27.2	1.4	1.4	0.1	1.0
159	Huntington, W. Va.	.....	7.7	0.3	0.3	7.5	5.6	0.2	0.3	4.5	42.5	4.2	25.6	0.7	.....	.....	0.4
160	Joliet, Ill.	1.0	6.6	0.7	1.3	10.0	10.4	1.7	0.8	6.5	17.8	1.1	36.1	1.9	2.2	(1)	1.8
161	Auburn, N. Y.	2.0	3.6	1.2	2.8	7.9	13.4	0.7	1.5	6.9	18.3	6.8	31.9	1.2	0.4	.....	1.8
162	Charlotte, N. C.	.....	7.5	0.9	1.1	9.6	9.6	1.2	1.0	22.0	14.0	(1)	30.0	1.7	0.3	.....	1.2
163	Taunton, Mass.	1.7	5.1	.....	2.5	11.8	10.7	1.7	2.0	5.0	10.8	6.0	34.7	1.7	1.6	2.8	2.0
164	Everett, Mass.	0.4	6.6	.....	1.4	8.6	8.3	1.2	1.6	6.3	10.4	3.0	43.6	1.9	3.3	1.9	1.3
165	Portsmouth, Va.	1.0	7.3	2.5	2.2	12.0	12.9	0.1	2.6	15.6	15.8	3.4	24.0	.....	.....	.....	0.5
166	Pittsfield, Mass.	0.4	6.2	.....	1.9	8.3	7.7	1.0	1.1	4.8	16.5	4.9	40.1	2.1	1.9	2.1	1.1
167	Quincy, Mass.	0.3	6.0	.....	1.3	7.7	8.5	0.6	3.2	6.9	17.7	4.1	34.7	1.7	5.2	1.8	0.3
168	Cedar Rapids, Iowa.	3.3	5.6	0.5	0.6	8.1	9.3	0.7	1.2	7.3	11.1	0.1	45.2	2.0	4.2	.....	0.7
169	Oshkosh, Wis.	2.1	4.1	0.5	1.5	6.0	14.6	0.6	0.4	2.8	16.8	3.9	40.9	1.8	1.3	.....	2.8
170	Perth Amboy, N. J.	1.1	4.2	2.0	2.0	10.3	4.9	0.7	1.6	10.3	9.5	2.3	45.4	1.8	1.2	.....	2.6
171	Lansing, Mich.	3.3	5.8	1.4	2.1	7.2	9.6	(1)	0.5	10.7	10.4	2.7	42.4	2.1	1.4	0.5	0.1
172	Pasadena, Cal.	1.2	4.4	0.2	1.1	4.4	7.5	1.2	1.2	6.2	16.6	.....	48.2	3.5	4.1	.....	0.1
173	Amsterdam, N. Y.	1.0	2.0	0.7	2.3	6.6	10.2	0.5	1.9	8.7	17.3	5.1	39.5	2.1	0.1	.....	1.0
174	Jackson, Mich.	1.2	5.4	0.5	1.9	7.0	13.1	0.9	0.9	3.9	13.8	9.5	37.2	2.6	1.4	.....	0.6
175	Jamestown, N. Y.	1.4	4.5	0.5	2.6	6.5	11.5	0.5	0.9	6.3	12.9	3.3	46.4	.....	1.4	1.1	0.2
176	San Jose, Cal.	0.4	4.3	0.7	2.0	7.4	12.6	1.0	0.8	5.6	15.6	.....	43.8	1.7	3.6	.....	0.4
177	Decatur, Ill.	1.1	5.1	0.8	1.3	8.5	12.0	0.6	0.2	4.4	11.5	.....	42.9	2.9	3.3	4.7	0.7
178	Mount Vernon, N. Y.	3.1	6.1	1.4	2.6	9.0	7.1	1.4	1.4	9.2	17.5	3.3	35.4	1.9	0.3	(1)	0.2
179	Joplin, Mo.	2.0	5.8	0.3	0.6	11.2	12.2	0.5	0.4	8.3	6.9	1.3	46.1	2.5	1.5	.....	0.6
180	Williamsport, Pa.	0.4	8.4	.....	1.3	6.8	11.8	(1)	1.0	3.6	12.0	6.9	43.3	.....	1.4	.....	2.9
181	Niagara Falls, N. Y.	3.0	4.4	0.9	2.4	8.5	13.7	1.0	1.8	13.3	11.0	4.2	33.2	1.2	0.5	(1)	0.9
182	Muskogee, Okla.	2.8	8.4	0.6	1.7	11.3	11.6	0.7	1.4	8.7	8.6	4.9	30.4	1.3	4.1	.....	3.6
183	Lima, Ohio.	1.2	7.0	0.1	1.6	7.6	12.3	.....	0.6	5.0	12.2	3.2	46.0	1.0	0.2	(1)	2.0
184	Chelsea, Mass.	.....	8.2	.....	2.0	11.2	10.8	2.2	3.0	6.4	9.8	5.3	32.5	1.3	2.7	3.0	1.6
185	Aurora, Ill.	1.0	6.2	0.5	2.5	8.6	11.4	1.4	0.5	7.0	15.3	0.5	40.4	2.1	1.0	.....	1.6
186	New Rochelle, N. Y.	2.2	8.7	0.4	2.1	6.3	8.2	0.9	0.9	10.7	12.7	3.1	37.5	2.3	3.1	0.1	0.8
187	Austin, Tex.	.....	10.1	0.9	1.0	7.7	6.2	1.3	0.6	5.8	15.9	6.4	38.4	.....	0.8	0.2	4.7
188	La Crosse, Wis.	2.7	5.9	0.3	1.3	7.1	15.2	0.1	1.4	2.6	12.1	.....	41.4	1.8	5.5	.....	2.5
189	Newport, Ky.	3.1	7.8	0.5	1.9	14.0	6.4	0.3	1.5	8.5	9.3	6.2	33.8	1.7	0.2	.....	.....
190	Orange, N. J.	1.4	3.8	1.3	2.3	12.0	10.8	0.7	1.8	7.6	12.5	4.3	40.8	.....	0.2	.....	0.5
191	Lorain, Ohio.	1.4	8.4	(1)	2.0	11.3	11.1	1.1	1.4	5.8	15.1	0.7	38.9	1.4	1.3	.....	.....
192	Council Bluffs, Iowa.	1.5	3.9	0.3	0.5	7.7	8.3	0.9	0.6	5.8	12.1	.....	51.3	1.8	2.2	(1)	3.2
193	Lynchburg, Va.	0.2	8.5	1.2	1.7	12.5	13.9	0.6	1.8	8.4	13.2	0.3	25.7	.....	2.3	.....	0.8

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

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 87.]

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	Grand total	$36,106,194	$27,750,033	$1,820,013	$610,581	$495,676	$1,353,365	$855,839	$121,537	$12,455	$3,086,695
	Group I	17,836,413	13,239,720	397,487	.....	143,926	1,244,802	116,538	16,481	8,636	2,668,823
	Group II	3,516,060	3,158,996	2,975	.....	130,131	10,976	2,653	22,573	.....	187,756
	Group III	5,992,700	4,700,086	401,782	220,414	120,208	44,662	268,400	68,000	36	169,112
	Group IV	5,352,186	3,975,897	699,252	271,093	56,119	32,357	280,613	13,027	987	22,841
	Group V	3,408,835	2,675,334	318,517	119,074	45,292	20,568	187,635	1,456	2,796	38,163
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.										
1	New York, N. Y	$7,642,765	$4,350,038	.....	.....	$7,500	$947,474	.....	.....	.....	$2,337,753
2	Chicago, Ill	3,036,466	2,724,188	$307,133	.....	5,145	.....	.....	.....	.....	.....
3	Philadelphia, Pa	2,469,622	2,237,326	.....	.....	6,647	225,649	.....	.....	.....	.....
4	St. Louis, Mo	1,149,151	1,045,925	.....	.....	10,690	38,621	.....	.....	.....	53,915
5	Boston, Mass	1,265,667	898,024	.....	.....	13,261	.....	$78,292	.....	.....	276,090
6	Cleveland, Ohio	644,408	495,729	90,354	.....	19,014	.....	38,246	.....	.....	1,065
7	Baltimore, Md	672,737	606,773	.....	.....	34,993	22,355	.....	.....	$8,636	.....
8	Pittsburgh, Pa	955,577	881,717	.....	.....	46,076	10,703	.....	$16,481	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.										
9	Detroit, Mich	$218,971	$211,297	.....	.....	$7,674	.....	.....	.....	.....	.....
10	Buffalo, N. Y	574,524	529,590	.....	.....	27,786	.....	.....	$17,148	.....	.....
11	San Francisco, Cal	6,840	6,840	.....	.....	.....	.....	.....	.....	.....	.....
12	Milwaukee, Wis	290,003	288,205	.....	.....	1,798	.....	.....	.....	.....	.....
13	Cincinnati, Ohio	553,067	515,567	$2,975	.....	18,698	$10,102	.....	5,425	.....	.....
14	Newark, N. J	400,678	376,445	.....	.....	23,622	611	.....	.....	.....	.....
15	Los Angeles, Cal	292,481	292,481	.....	.....	.....	.....	.....	.....	.....	.....
16	New Orleans, La	524,555	305,340	.....	.....	30,483	.....	$776	.....	.....	$187,756
17	Washington, D. C	428,086	407,002	.....	.....	18,884	263	1,577	.....	.....	.....
18	Minneapolis, Minn	226,555	225,369	.....	.....	1,186	.....	.....	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.										
19	Jersey City, N. J	$808,058	$800,971	.....	.....	.....	$7,087	.....	.....	.....	.....
20	Seattle, Wash	591,600	239,966	$325,790	.....	$2,259	2,028	.....	.....	.....	$21,617
21	Kansas City, Mo	491,008	467,269	.....	.....	23,210	529	.....	.....	.....	.....
22	Indianapolis, Ind	21,210	.....	.....	.....	13,328	.....	.....	$7,882	.....	.....
23	Providence, R. I	199,225	171,662	.....	.....	1,885	.....	$25,678	.....	.....	.....
24	Louisville, Ky	220,017	211,605	.....	.....	.....	6,654	1,758	.....	.....	.....
25	Rochester, N. Y	318,182	231,190	.....	.....	7,146	.....	47,741	13,430	.....	18,675
26	Denver, Colo	61,368	19,996	.....	.....	3,028	.....	.....	29,296	.....	9,048
27	Portland, Oreg	312,933	184,791	.....	.....	.....	12,124	.....	.....	.....	116,018
28	St. Paul, Minn	182,452	162,671	.....	.....	3,479	.....	.....	16,302	.....	.....
29	Columbus, Ohio	306,982	225,732	62,983	.....	18,267	.....	.....	.....	.....	.....
30	Toledo, Ohio	211,250	193,945	.....	.....	2,097	.....	15,070	102	$36	.....
31	Atlanta, Ga	203,008	187,671	.....	.....	625	.....	14,712	.....	.....	.....
32	Oakland, Cal	4,024	.....	.....	.....	.....	4,024	.....	.....	.....	.....
33	Worcester, Mass	108,406	85,329	.....	.....	194	.....	22,883	.....	.....	.....
34	Birmingham, Ala	28,384	13,113	13,009	.....	.....	.....	2,262	.....	.....	.....
35	Syracuse, N. Y	134,038	130,313	.....	.....	3,725	.....	.....	.....	.....	.....
36	New Haven, Conn	2,049	.....	.....	.....	.....	2,049	.....	.....	.....	.....
37	Memphis, Tenn	221,087	212,887	.....	.....	3,466	4,180	554	.....	.....	.....
38	Scranton, Pa	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
39	Richmond, Va	363,116	112,820	.....	$220,414	10,236	.....	18,658	988	.....	.....
40	Paterson, N. J	840	.....	.....	.....	840	.....	.....	.....	.....	.....
41	Omaha, Nebr	1,235	.....	.....	.....	1,235	.....	.....	.....	.....	.....
42	Fall River, Mass	91,042	66,707	.....	.....	102	1,033	23,200	.....	.....	.....
43	Dayton, Ohio	117,623	109,617	.....	.....	8,006	.....	.....	.....	.....	.....
44	Grand Rapids, Mich	94,486	70,593	.....	.....	3,524	.....	20,369	.....	.....	.....
45	Spokane, Wash	144,409	143,451	.....	.....	958	.....	.....	.....	.....	.....
46	Nashville, Tenn	105,757	101,475	.....	.....	3,554	.....	728	.....	.....	.....
47	Lowell, Mass	156,144	147,967	.....	.....	810	.....	7,367	.....	.....	.....
48	Cambridge, Mass	101,495	84,410	.....	.....	14	.....	17,071	.....	.....	.....
49	Bridgeport, Conn	1,681	.....	.....	.....	.....	1,881	.....	.....	.....	.....
50	New Bedford, Mass	106,488	66,492	.....	.....	.....	1,823	38,173	.....	.....	.....
51	San Antonio, Tex	14,393	.....	.....	.....	6,073	.....	4,566	.....	.....	3,754
52	Hartford, Conn	104,703	95,933	.....	.....	.....	1,250	7,610	.....	.....	.....
53	Albany, N. Y	163,657	161,510	.....	.....	2,147	.....	.....	.....	.....	.....

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 87.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Total.	Water-supply systems.	Electric-light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
54	Trenton, N. J.	$92,343	$90,686				$1,657				
55	Reading, Pa.	79,829	79,829								
56	Dallas, Tex.	200,416	200,416								
57	Salt Lake City, Utah.	127,811	107,688					$20,123			
58	Camden, N. J.	76,082	70,940				1,956	3,186			
59	Springfield, Mass.	240,193	230,100								$10,093
60	Lynn, Mass.	188,322	150,207					38,115			
61	Lawrence, Mass.	97,743	74,293					23,450			
62	Tacoma, Wash.	487,218	166,603	$306,302		$685	13,628				
63	Des Moines, Iowa	24,734				1,758		22,976			
64	Wilmington, Del.	90,054	89,430			524	100				
65	Kansas City, Kans.	109,054	108,597					457			
66	Yonkers, N. Y.	173,642	171,292			1,066	1,284				
67	Youngstown, Ohio.	85,089	81,986			3,103					
68	Houston, Tex.	84,900	74,770			8,540	1,236		$354		
69	Norfolk, Va.	100,569	73,466			2,530		24,573			
70	Duluth, Minn.	301,275	150,687		$149,283	68	1,237				
71	Fort Worth, Tex.	312,854	312,854								
72	Somerville, Mass.	60,087	60,087								
73	St. Joseph, Mo.	3,460				3,460					
74	Utica, N. Y.										
75	Troy, N. Y.	72,368	69,806			1,047		1,515			
76	Elizabeth, N. J.	862				53	809				
77	Schenectady, N. Y.	69,710	69,710								
78	Waterbury, Conn.	32,133	32,133								
79	Akron, Ohio.	2?893				2,893					
80	Oklahoma City, Okla.	66,987	66,948			39					
81	Manchester, N. H.	64,582	43,178			625		20,779			
82	Hoboken, N. J.	214,655	211,293					3,362			
83	Evansville, Ind.	63,138	41,835			1,833	2,448	16,962			
84	Wilkes-Barre, Pa.	2,395						2,395			
85	Erie, Pa.	82,188	80,235			383	583			$987	
86	Peoria, Ill.	5,176				1,772	200		3,204		
87	Fort Wayne, Ind.	145,332	86,470	56,569		2,293					
88	Harrisburg, Pa.	67,000	67,000								
89	Savannah, Ga.	87,140	64,311			7,497	3,741	11,681			
90	Jacksonville, Fla.	270,816	86,831	183,985							
91	East St. Louis, Ill.	536				536					
92	Terre Haute, Ind.	12,950						12,950			
93	Holyoke, Mass.	334,594	60,388	152,396	121,810						
94	Portland, Me.	109,971	73,733					28,803			7,435
95	South Bend, Ind.	50,735	47,798			837		2,100			
96	Charleston, S. C.	5,630				2,961					2,669
97	Brockton, Mass.	49,816	44,683					5,133			
98	Passaic, N. J.										
99	Bayonne, N. J.	182,477	182,242				235				
100	Johnstown, Pa.	688				688					
101	Wichita, Kans.	1,697				1,697					
102	Covington, Ky.	44,850	40,560			1,646					2,644
103	Allentown, Pa.	48,488	48,488								
104	Pawtucket, R. I.	70,661	63,834					6,827			
105	Springfield, Ill.	54,743	36,874			1,075		16,794			
106	Altoona, Pa.	29,504	29,504								
107	Mobile, Ala.	66,896	50,268			4,303	3,243	9,082			
108	Canton, Ohio.	44,794	38,084			2,181			4,529		
109	Saginaw, Mich.	60,106	45,700			116		9,350	4,940		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$57,669	$57,669								
111	Sioux City, Iowa.	40,677	36,326			$2,517		$1,834			
112	Atlantic City, N. J.	87,262	87,262								
113	Rockford, Ill.	55,862	55,650			212					
114	Lancaster, Pa.	92,100	91,469			631					
115	Springfield, Ohio.	30,172	26,842			3,016		314			
116	Little Rock, Ark.	6,786						6,786			
117	Sacramento, Cal.	67,534	49,312				$7,694	10,528			
118	Pueblo, Colo.	134,871	130,593					4,278			
119	Chattanooga, Tenn.	2,708					892	360	$1,456		
120	Bay City, Mich.	82,681	31,441	$50,404			430	406			
121	York, Pa.	150				150					
122	Malden, Mass.	34,943	24,400			107		10,436			
123	New Britain, Conn.	32,123	23,217					7,653		$1,253	
124	Haverhill, Mass.	32,682	32,270			15		397			

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 87.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Total.	Water-supply systems.	Electric light and power systems.	Gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
125	Salem, Mass.	$55,295	$46,049			$688		$8,558			
126	Lincoln, Nebr.	52,455	51,192			1,263					
127	Berkeley, Cal.	3,493					$3,493				
128	Davenport, Iowa.	980					980				
129	Topeka, Kans.	47,214	46,732			482					
130	McKeesport, Pa.	95,786	95,786								
131	Flint, Mich.	26,756	25,076			1,500		180			
132	Tampa, Fla.	1,634						1,634			
133	San Diego, Cal.	144,024	137,944					6,080			
134	El Paso, Tex.	48,383	48,383								
135	Wheeling, W. Va.	138,594	68,862		$65,814	2,497	427	994			
136	Racine, Wis.	11,848					500	10,883			$465
137	Kalamazoo, Mich.	23,827	16,858			672		6,297			
138	Superior, Wis.										
139	Augusta, Ga.	59,100	28,224				2,331	10,869			17,676
140	Macon, Ga.	33,907	24,404			1,665		7,928			
141	Newton, Mass.	35,983	35,686					297			
142	Butte, Mont.										
143	Woonsocket, R. I.	23,156	23,156								
144	Chester, Pa.	537				89	448				
145	Montgomery, Ala.	64,861	59,782			600	264	4,215			
146	Fitchburg, Mass.	78,761	67,946					10,815			
147	Dubuque, Iowa.	45,224	43,996			804	424				
148	Galveston, Tex.	53,677	52,049					1,628			
149	Elmira, N. Y.	8,172						8,172			
150	New Castle, Pa.	1,440				240				$1,200	
151	West Hoboken, N. J.										
152	Knoxville, Tenn.	57,481	51,979			5,502					
153	Hamilton, Ohio.	107,410	22,276	$31,410	53,260	414		50			
154	Springfield, Mo.	163						163			
155	East Orange, N. J.	115,176	115,176								
156	Quincy, Ill.	1,886				886	260	740			
157	Roanoke, Va.	3,322				3,142		180			
158	Lexington, Ky.	1,667				1,667					
159	Huntington, W. Va.	2,539				46		2,493			
160	Joliet, Ill.	58,091	57,669			422					
161	Auburn, N. Y.	59,017	57,032					1,913		72	
162	Charlotte, N. C.	24,172	17,995					6,177			
163	Taunton, Mass.	94,567	35,872	52,494				6,201			
164	Everett, Mass.	39,057	31,407					7,650			
165	Portsmouth, Va.	5,587				1,824	575	3,188			
166	Pittsfield, Mass.	23,066	23,066								
167	Quincy, Mass.	28,725	21,607			400		6,718			
168	Cedar Rapids, Iowa.	88,280	87,620			660					
169	Oshkosh, Wis.	2,014						2,014			
170	Perth Amboy, N. J.	43,989	43,989								
171	Lansing, Mich.	95,400	26,743	59,991		600		8,066			
172	Pasadena, Cal.	73,983	60,919								13,064
173	Amsterdam, N. Y.	21,143	21,143								
174	Jackson, Mich.	37,003	28,939			430		7,634			
175	Jamestown, N. Y.	63,963	31,673	32,230		60					
176	San Jose, Cal.										
177	Decatur, Ill.	43,465	43,465								
178	Mount Vernon, N. Y.										
179	Joplin, Mo.	31,905		31,114				791			
180	Williamsport, Pa.	608				608					
181	Niagara Falls, N. Y.	54,448	53,296			881				271	
182	Muskogee, Okla.	49,419	45,317					4,102			
183	Lima, Ohio.	24,711	23,782			929					
184	Chelsea, Mass.	23,491	23,491								
185	Aurora, Ill.	32,234	31,005					1,229			
186	New Rochelle, N. Y.	1,850					1,850				
187	Austin, Tex.	108,185	44,763	60,874		655		1,893			
188	La Crosse, Wis.	36,841	29,968			2,559					4,314
189	Newport, Ky.	35,530	32,020			866					2,644
190	Orange, N. J.	37,700	37,700								
191	Lorain, Ohio.	46,161	44,024					2,137			
192	Council Bluffs, Iowa.	893				893					
193	Lynchburg, Va.	20,276	12,822			4,700		2,754			

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TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1911.

[Cities for which no separate reports for municipal service enterprises were received are omitted from this table.]

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 88.]

City number.	CITY, AND KIND OF ENTERPRISE.	Payments for outlays.	PAYMENTS FOR EXPENSES.					OFFSETS TO PAYMENTS FOR EXPENSES.			Undistributed expenses.	Undistributed gains.
			Total.	For services and materials.	For depreciation.	For service transfers.	For interest transfers.	Receipts from minor sales to public.	Receipts for services to public.	Amounts charged to account of municipal expenses and outlays.		
	Grand total	$2,504,607	$3,180,767	$3,031,290	$4,030	$3,695	$141,752	$4,739	$88,620	$3,059,024	$64,692	$36,308
	Group I	1,849,735	1,588,553	1,559,087	.....	3,380	26,086	1,341	6,762	1,575,341	41,417	36,308
	Group II	184,877	555,960	512,592	.....	.....	43,368	2,181	47,169	506,610	.....	.....
	Group III	195,634	635,687	628,053	.....	315	27,319	705	23,221	613,298	18,463	.....
	Group IV	103,503	128,695	117,258	.....	.....	11,437	189	11,385	117,121	.....	.....
	Group V	170,859	251,872	214,300	4,030	.....	33,542	323	83	246,654	4,812	.....
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1911.											
1	New York, N. Y.:											
	High-pressure fire system	$1,030,077	$509,429	$509,429	.....	.....	.....	.....	.....	$509,429	.....	.....
	Municipal garage	.....	27,033	27,033	.....	.....	.....	.....	.....	14,394	$12,639	.....
2	Chicago, Ill.:											
	Electric light wiring and repair plant	.....	43,727	43,727	.....	.....	.....	.....	$6,762	32,075	4,890	.....
3	Philadelphia, Pa.:											
	High-pressure fire system	556,601	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo.:											
	Industrial school bakery	.....	32,845	32,845	.....	.....	.....	$885	.....	36,142	.....	$4,182
5	Boston, Mass.:											
	Printing department	.....	171,596	171,433	.....	$163	.....	202	.....	203,520	.....	32,126
	High-pressure fire system	6,684	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
7	Baltimore, Md.:											
	High-pressure fire system	215,660	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
8	Pittsburgh, Pa.:											
	Electric light system	1,423	126,431	97,273	.....	3,072	$26,086	254	.....	126,177	.....	.....
	Asphalt repair plant	39,290	115,626	115,481	.....	145	.....	.....	.....	115,626	.....	.....
	Supply department	.....	561,866	561,866	.....	.....	.....	.....	.....	537,978	23,888	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich.:											
	Electric light system	$173,877	$258,722	$215,354	.....	.....	$43,368	.....	$46,130	$212,592	.....	.....
	High-pressure fire system	11,000	27,964	27,964	.....	.....	.....	.....	.....	27,964	.....	.....
11	San Francisco, Cal.:											
	Asphalt repair plant	.....	138,639	138,639	.....	.....	.....	.....	.....	138,639	.....	.....
13	Cincinnati, Ohio:											
	Asphalt repair plant	.....	50,767	50,767	.....	.....	.....	.....	.....	50,767	.....	.....
15	Los Angeles, Cal.:											
	County garage	.....	10,089	10,089	.....	.....	.....	$30	.....	10,059	.....	.....
16	New Orleans, La.:											
	Asphalt repair plant	.....	69,779	69,779	.....	.....	.....	2,151	1,039	66,589	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
21	Kansas City, Mo.:											
	Asphalt repair plant	$16,755	$130,029	$130,029	.....	.....	.....	.....	.....	$130,029	.....	.....
22	Indianapolis, Ind.:											
	Asphalt repair plant	.....	70,967	70,967	.....	.....	.....	.....	$5,644	65,323	.....	.....
26	Denver, Colo.:											
	City shop and garage	.....	29,830	29,830	.....	.....	.....	.....	.....	11,515	$18,315	.....
	Asphalt repair plant	6,524	62,841	62,841	.....	.....	.....	.....	.....	62,841	.....	.....
39	Richmond, Va.:											
	Electric light system	128,670	41,788	27,468	.....	.....	$14,320	$310	.....	41,478	.....	.....
41	Omaha, Nebr.:											
	Asphalt repair plant	.....	36,702	36,702	.....	.....	.....	.....	.....	36,702	.....	.....
44	Grand Rapids, Mich.:											
	Electric light system	10,893	44,548	37,549	.....	.....	6,999	273	300	43,827	148	.....
45	Spokane, Wash.:											
	Asphalt repair plant	3,533	45,437	45,437	.....	.....	.....	122	7,818	37,497	.....	.....
46	Nashville, Tenn.:											
	Electric light system	29,259	75,555	69,240	.....	$315	6,000	.....	.....	75,555	.....	.....
51	San Antonio, Tex.:											
	Asphalt repair plant	.....	117,990	117,990	.....	.....	.....	.....	9,459	108,531	.....	.....

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TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1911—Continued.

[Cities for which no separate reports for municipal service enterprises were received are omitted from this table.]

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 88.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY, AND KIND OF ENTERPRISE.	Payments for outlays.	PAYMENTS FOR EXPENSES.					OFFSETS TO PAYMENTS FOR EXPENSES.			Undistributed expenses.	Undistributed gains.
			Total.	For services and materials.	For depreciation.	For service transfers.	For interest transfers.	Receipts from minor sales to public.	Receipts for services to public.	Amounts charged to account of municipal expenses and outlays.		
59	Springfield, Mass.:											
	Municipal heating plant	$61,285	$2,284	$2,284						$2,284		
68	Houston, Tex.:											
	Asphalt repair plant		16,784	16,784					$7,043	9,741		
71	Fort Worth, Tex.:											
	Electric light system	38,228	35,636	30,371			$5,265	$157	4,337	31,142		
73	St. Joseph, Mo.:											
	Electric light system	2,213	32,337	28,565			3,772	32	5	32,300		
	Asphalt repair plant		5,850	5,850						5,850		
85	Erie, Pa.:											
	Asphalt repair plant	1,777										
105	Springfield, Ill.:											
	Electric light system		35,804	33,404			2,400			35,804		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

116	Little Rock, Ark.:											
	Electric light system	$12,107	$56,305	$52,555			$3,750	$47		$56,258		
124	Haverhill, Mass.:											
	High-pressure fire system	3,214										
126	Lincoln, Nebr.:											
	Electric light system	26,699	23,722	16,972			6,750	9	$52	23,661		
129	Topeka, Kans.:											
	Electric light system	1,336	21,163	18,238			2,925	112		21,051		
	Asphalt repair plant		5,091	5,091						5,091		
133	San Diego, Cal.:											
	Auto truck	3,853	1,067	1,067						615	$452	
135	Wheeling, W. Va.:											
	Electric light system		26,776	24,690			2,086	40		26,736		
137	Kalamazoo, Mich.:											
	Electric light system	2,317	19,203	16,603			2,600	4	31	19,168		
141	Newton, Mass.:											
	Heating and lighting plant		4,078	4,078						4,078		
148	Galveston, Tex.:											
	Electric light system	12,206	23,602	19,852			3,750			23,602		
161	Auburn, N. Y.:											
	Quarry and stone crusher		10,183	10,183				101		5,722	4,360	
177	Decatur, Ill.:											
	Electric light system	70,875	15,635	11,400			4,235			15,635		
185	Aurora, Ill.:											
	Electric light system	9,036	24,110	20,264			3,846			24,110		
190	Orange, N. J.:											
	Electric light system	29,216	20,937	13,307	$4,030		3,600	10		20,927		

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TABLE 17.—GOVERNMENTAL COST PAYMENTS [1] FOR INTEREST: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 89.]

City number.	CITY.	Total payments for interest.	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT.			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT.		PAYMENTS FOR INTEREST ON OTHER DEBTS.		
			Of city corporation.	Of school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
	Grand total	$101,492,215	$83,547,097	$2,456,751	$3,064,397	$6,255,389	$36,198	$5,893,746	$160,083	$78,554
	Group I	61,433,391	52,620,603	416,997	2,175,994	1,946,705	33,331	4,151,878	29,311	58,572
	Group II	10,175,746	8,825,451	182,489	625,335	185,341	2,867	341,265	.....	9,998
	Group III	14,237,606	10,200,558	779,977	43,944	2,521,443	.....	653,032	38,821	31
	Group IV	9,056,271	6,704,411	635,044	211,124	1,038,398	.....	417,220	40,258	9,816
	Group V	6,589,001	5,196,074	442,244	8,000	563,502	.....	327,351	51,693	137
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.									
1	New York, N. Y	$40,408,378	$35,399,452	.....	.....	$1,245,895	.....	$3,763,031	.....	.....
2	Chicago, Ill	3,748,444	1,211,562	$1,350	$1,566,108	534,123	$5,037	350,200	$22,291	$57,773
3	Philadelphia, Pa	3,846,976	3,846,177	.....	.....	.....	.....	.....	.....	799
4	St. Louis, Mo	1,094,827	1,094,827	.....	.....	.....	.....	.....	.....	.....
5	Boston, Mass	5,791,667	5,755,545	.....	.....	.....	.....	36,122	.....	.....
6	Cleveland, Ohio	1,755,330	1,204,077	162,480	233,451	124,503	28,294	2,525	.....	.....
7	Baltimore, Md	2,325,961	2,325,961	.....	.....	.....	.....	.....	.....	.....
8	Pittsburgh, Pa	2,461,808	1,783,002	253,167	376,435	42,184	.....	.....	7,020	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.									
9	Detroit, Mich	$513,261	$412,622	.....	$55,958	$43,667	.....	$854	.....	$160
10	Buffalo, N. Y	1,078,722	952,739	.....	51,254	40,939	.....	33,790	.....	.....
11	San Francisco, Cal	745,746	745,746	.....	.....	.....	.....	.....	.....	.....
12	Milwaukee, Wis	420,385	391,484	.....	14,564	294	.....	14,043	.....	.....
13	Cincinnati, Ohio	2,363,587	2,116,246	$97,233	84,652	65,456	.....	.....	.....	.....
14	Newark, N. J	1,533,462	1,001,479	.....	308,115	.....	.....	214,030	.....	9,838
15	Los Angeles, Cal	1,076,576	958,464	85,256	32,856	.....	.....	.....	.....	.....
16	New Orleans, La	1,356,378	1,340,316	.....	.....	.....	.....	16,062	.....	.....
17	Washington, D. C	398,643	333,157	.....	.....	.....	.....	65,486	.....	.....
18	Minneapolis, Minn	688,986	573,198	.....	77,936	34,985	$2,867	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.									
19	Jersey City, N. J	$961,125	$867,333	.....	.....	$35,112	.....	$58,680	.....	.....
20	Seattle, Wash	1,652,596	646,937	$152,724	.....	830,715	.....	20,510	$1,710	.....
21	Kansas City, Mo	359,403	203,378	119,837	.....	36,188	.....	.....	.....	.....
22	Indianapolis, Ind	175,925	128,773	47,152	.....	.....	.....	.....	.....	.....
23	Providence, R. I	708,979	689,283	.....	.....	.....	.....	19,696	.....	.....
24	Louisville, Ky	510,358	494,992	.....	.....	.....	.....	15,366	.....	.....
25	Rochester, N. Y	560,712	259,310	.....	.....	165,563	.....	135,839	.....	.....
26	Denver, Colo	335,795	87,088	.....	.....	248,160	.....	547	.....	.....
27	Portland, Oreg	891,773	391,372	24,539	$39,364	435,346	.....	.....	1,152	.....
28	St. Paul, Minn	527,421	443,506	.....	.....	.....	.....	83,915	.....	.....
29	Columbus, Ohio	606,196	435,305	44,691	.....	113,176	.....	12,999	25	.....
30	Toledo, Ohio	467,255	366,643	49,845	.....	44,984	.....	5,783	.....	.....
31	Atlanta, Ga	187,041	185,853	.....	.....	.....	.....	1,188	.....	.....
32	Oakland, Cal	173,433	111,243	57,610	4,580	.....	.....	.....	.....	.....
33	Worcester, Mass	400,500	384,907	.....	.....	.....	.....	15,593	.....	.....
34	Birmingham, Ala	402,353	253,080	.....	.....	110,065	.....	39,208	.....	.....
35	Syracuse, N. Y	409,762	312,963	.....	.....	57,812	.....	38,987	.....	.....
36	New Haven, Conn	143,953	142,923	993	.....	.....	.....	6	.....	$31
37	Memphis, Tenn	444,559	379,783	.....	.....	64,776	.....	.....	.....	.....
38	Scranton, Pa	124,781	43,258	55,121	.....	20,976	.....	.....	5,426	.....
39	Richmond, Va	457,270	457,214	.....	.....	.....	.....	56	.....	.....
40	Paterson, N. J	204,703	160,113	.....	.....	20,137	.....	24,453	.....	.....
41	Omaha, Nebr	374,719	255,508	47,096	.....	72,115	.....	.....	.....	.....
42	Fall River, Mass	291,024	286,666	.....	.....	.....	.....	4,358	.....	.....
43	Dayton, Ohio	221,667	167,447	19,022	.....	31,201	.....	3,997	.....	.....
44	Grand Rapids, Mich	158,864	97,298	23,615	.....	37,951	.....	.....	.....	.....
45	Spokane, Wash	506,363	180,023	63,068	.....	162,522	.....	84,675	16,075	.....
46	Nashville, Tenn	245,503	243,925	.....	.....	.....	.....	1,578	.....	.....
47	Lowell, Mass	182,801	132,992	.....	.....	.....	.....	49,809	.....	.....
48	Cambridge, Mass	523,966	520,287	.....	.....	.....	.....	3,679	.....	.....
49	Bridgeport, Conn	82,698	82,698	.....	.....	.....	.....	.....	.....	.....
50	New Bedford, Mass	317,529	306,081	.....	.....	.....	.....	11,448	.....	.....
51	San Antonio, Tex	141,556	125,777	10,590	.....	.....	.....	5,183	16	.....
52	Hartford, Conn	269,821	175,851	64,074	.....	.....	.....	15,479	14,417	.....
53	Albany, N. Y	215,392	180,748	.....	.....	34,644	.....	.....	.....	.....

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts for accrued interest on original issues of debt obligations.

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TABLE 17.—GOVERNMENTAL COST PAYMENTS [1] FOR INTEREST: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 89.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Total payments for interest.	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT.			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT.		PAYMENTS FOR INTEREST ON OTHER DEBTS.		
			Of city corporation.	Of school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
54	Trenton, N. J.	$263,317	$213,992	.....	.....	$15,390	.....	$33,935	.....	.....
55	Reading, Pa.	101,812	62,025	$16,604	.....	23,183	.....	.....	.....	.....
56	Dallas, Tex.	160,746	156,614	.....	.....	.....	.....	4,132	.....	.....
57	Salt Lake City, Utah	296,096	188,160	54,159	.....	49,902	.....	3,875	.....	.....
58	Camden, N. J.	208,525	191,305	.....	.....	4,333	.....	12,887	.....	.....
59	Springfield, Mass.	245,358	241,783	.....	.....	.....	.....	3,575	.....	.....
60	Lynn, Mass.	235,987	199,798	.....	.....	.....	.....	36,189	.....	.....
61	Lawrence, Mass.	125,030	100,158	.....	.....	.....	.....	24,872	.....	.....
62	Tacoma, Wash.	510,095	282,706	25,632	.....	180,998	.....	.....	$17,336	$3,423
63	Des Moines, Iowa	100,248	54,295	44,161	.....	.....	.....	1,792	.....	.....
64	Wilmington, Del.	149,841	149,502	.....	.....	.....	.....	339	.....	.....
65	Kansas City, Kans.	350,058	250,174	38,440	.....	55,315	.....	2,516	3,613	.....
66	Yonkers, N. Y.	332 880	281,362	.....	.....	10,207	.....	41,311	.....	.....
67	Youngstown, Ohio	113,437	64,715	14,963	.....	33,759	.....	.....	.....	.....
68	Houston, Tex.	292,629	276,914	.....	.....	.....	.....	15,715	.....	.....
69	Norfolk, Va.	350,772	339,621	.....	.....	.....	.....	11,151	.....	.....
70	Duluth, Minn.	304,117	244,768	55,800	.....	.....	.....	3,549	.....	.....
71	Fort Worth, Tex.	213,553	194,340	.....	.....	13,434	.....	5,779	.....	.....
72	Somerville, Mass.	200,895	172,472	.....	.....	.....	.....	28,423	.....	.....
73	St. Joseph, Mo.	106,540	51,266	55,274	.....	.....	.....	.....	.....	.....
74	Utica, N. Y.	93,558	73,845	.....	.....	6,621	.....	13,092	.....	.....
75	Troy, N. Y.	201,458	170,125	6,220	.....	924	.....	24,189	.....	.....
76	Elizabeth, N. J.	134,603	123,858	.....	.....	2,687	.....	8,058	.....	.....
77	Schenectady, N. Y.	187,989	150,793	.....	.....	29,619	.....	7,577	.....	.....
78	Waterbury, Conn.	107,291	84,029	6,762	.....	.....	.....	16,500	.....	.....
79	Akron, Ohio	95,493	46,390	19,375	.....	29,177	.....	551	.....	.....
80	Oklahoma City, Okla.	346,833	123,789	46,155	.....	169,971	.....	23	6,895	.....
81	Manchester, N. H.	70,339	66,046	.....	.....	.....	.....	4,293	.....	.....
82	Hoboken, N. J.	108,458	96,092	.....	.....	769	.....	11,597	.....	.....
83	Evansville, Ind.	91,959	88,725	3,234	.....	.....	.....	.....	.....	.....
84	Wilkes-Barre, Pa.	73,552	37,512	30,805	.....	5,235	.....	.....	.....	.....
85	Erie, Pa.	50,280	29,341	16,660	.....	4,279	.....	.....	.....	.....
86	Peoria, Ill.	53,594	20,301	.....	$6,927	21,992	.....	2,218	1,384	772
87	Fort Wayne, Ind.	42,581	23,013	19,245	.....	.....	.....	.....	323	.....
88	Harrisburg, Pa.	114,159	67,561	39,407	.....	7,191	.....	.....	.....	.....
89	Savannah, Ga.	133,650	131,098	.....	.....	.....	.....	.....	2,552	.....
90	Jacksonville, Fla.	98,392	90,087	.....	.....	.....	.....	5,173	3,132	.....
91	East St. Louis, Ill.	109,729	31,792	18,533	738	57,970	.....	.....	.....	646
92	Terre Haute, Ind.	30,862	21,062	9,800	.....	.....	.....	.....	.....	.....
93	Holyoke, Mass.	141,102	124,838	.....	.....	.....	.....	16,264	.....	.....
94	Portland, Me.	325,243	116,012	.....	198,466	.....	.....	8,047	.....	2,718
95	South Bend, Ind.	35,017	23,260	9,428	.....	.....	.....	1,861	468	.....
96	Charleston, S. C.	168,247	168,247	.....	.....	.....	.....	.....	.....	.....
97	Brockton, Mass.	141,896	125,414	.....	.....	.....	.....	16,482	.....	.....
98	Passaic, N. J.	63,350	55,777	.....	.....	6,323	.....	1,256	.....	.....
99	Bayonne, N. J.	166,534	131,390	.....	.....	18,937	.....	16,207	.....	.....
100	Johnstown, Pa.	35,083	20,800	14,283	.....	.....	.....	.....	.....	.....
101	Wichita, Kans.	206,474	77,189	19,430	.....	108,487	.....	1,368	.....	.....
102	Covington, Ky.	115,691	94,155	.....	.....	14,312	.....	7,224	.....	.....
103	Allentown, Pa.	44,491	19,588	24,903	.....	.....	.....	.....	.....	.....
104	Pawtucket, R. I.	237,651	219,930	.....	.....	.....	.....	17,721	.....	.....
105	Springfield, Ill.	61,883	31,628	150	4,993	11,442	.....	11,178	235	2,257
106	Altoona, Pa.	108,406	71,762	23,290	.....	10,814	.....	660	1,970	.....
107	Mobile, Ala.	200,321	130,885	.....	.....	66,445	.....	641	2,350	.....
108	Canton, Ohio	98,149	53,922	19,596	.....	24,631	.....	.....	.....	.....
109	Saginaw, Mich.	100,011	43,275	2,685	.....	54,051	.....	.....	.....	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$33,356	$31,903	.....	.....	$338	.....	$1,115	.....	.....
111	Sioux City, Iowa	84,371	64,558	$14,671	.....	.....	.....	2,802	$2,340	.....
112	Atlantic City, N. J.	308,561	301,166	.....	.....	.....	.....	7,395	.....	.....
113	Rockford, Ill.	43,105	14,430	.....	$8,000	6,316	.....	3,676	10,546	$137
114	Lancaster, Pa.	51,298	34,029	17,200	.....	.....	.....	.....	69	.....
115	Springfield, Ohio	81,168	56,468	11,246	.....	11,729	.....	1,619	106	.....
116	Little Rock, Ark.	32,808	.....	11,251	.....	21,557	.....	.....	.....	.....
117	Sacramento, Cal.	40,988	40,988	.....	.....	.....	.....	.....	.....	.....
118	Pueblo, Colo.	165,913	107,026	8,782	.....	25,378	.....	22,729	1,998	.....
119	Chattanooga, Tenn.	139,156	128,123	.....	.....	7,099	.....	3,934	.....	.....
120	Bay City, Mich.	67,744	42,555	4,936	.....	19,110	.....	1,143	.....	.....
121	York, Pa.	37,035	22,493	14,505	.....	37	.....	.....	.....	.....
122	Malden, Mass.	151,474	138,131	.....	.....	.....	.....	13,343	.....	.....
123	New Britain, Conn.	115,818	114,171	.....	.....	.....	.....	1,647	.....	.....
124	Haverhill, Mass.	103,588	91,029	.....	.....	.....	.....	12,559	.....	.....

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts for accrued interest on original issues of debt obligations.

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TABLE 17.—GOVERNMENTAL COST PAYMENTS [1] FOR INTEREST: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 89.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Total payments for interest.	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT.			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT.		PAYMENTS FOR INTEREST ON OTHER DEBTS.		
			Of city corporation.	Of school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
125	Salem, Mass	$53,154	$44,302					$8,852		
126	Lincoln, Nebr	81,132	52,187	$6,647		$15,464		2,032	$4,802	
127	Berkeley, Cal	44,713	16,121	28,592						
128	Davenport, Iowa	27,158	14,000	12,360				224	574	
129	Topeka, Kans	107,154	56,495	23,096		27,563				
130	McKeesport, Pa	67,492	25,974	19,460		22,058				
131	Flint, Mich	29,527	21,433	7,030		779		285		
132	Tampa, Fla	69,043	53,654					1,562	13,827	
133	San Diego, Cal	101,274	82,747	18,527						
134	El Paso, Tex	92,316	68,703					23,613		
135	Wheeling, W. Va	52,991	42,441	9,000				1,215	325	
136	Racine, Wis	39,868	31,690			8,178				
137	Kalamazoo, Mich	44,342	17,273	11,732		11,361		2,176	1,800	
138	Superior, Wis	40,012	40,012							
139	Augusta, Ga	86,644	81,709					1,444	3,491	
140	Macon, Ga	19,385	18,747					157	481	
141	Newton, Mass	324,996	304,996					20,000		
142	Butte, Mont	58,089	39,595	9,643		8,851				
143	Woonsocket, R. I	140,655	130,018					10,637		
144	Chester, Pa	45,804	27,252	11,963		3,566			3,023	
145	Montgomery, Ala	176,265	122,873			46,012		7,380		
146	Fitchburg, Mass	69,170	59,354					9,816		
147	Dubuque, Iowa	61,399	41,136	3,940		6,144		10,179		
148	Galveston, Tex	210,945	209,259					1,686		
149	Elmira, N. Y	33,711	32,338					1,373		
150	New Castle, Pa	20,335	8,905	5,167		6,179			84	
151	West Hoboken, N. J	49,020	41,843			2,403		4,774		
152	Knoxville, Tenn	177,639	146,480			24,984		6,175		
153	Hamilton, Ohio	117,432	72,742	16,618		23,072				
154	Springfield, Mo	2,040	240	750				1,050		
155	East Orange, N. J	91,572	54,232			19,263		18,077		
156	Quincy, Ill	32,076	25,490	3,333				640	2,613	
157	Roanoke, Va	72,060	72,060							
158	Lexington, Ky	53,184	40,552			10,641		6,691		
159	Huntington, W. Va	39,541	34,105	5,368					68	
160	Joliet, Ill	23,159	7,031	852		8,980		6,120	176	
161	Auburn, N. Y	36,858	25,658			10,360		840		
162	Charlotte, N. C	63,392	63,132					260		
163	Taunton, Mass	98,957	91,621					7,336		
164	Everett, Mass	123,408	111,937					11,471		
165	Portsmouth, Va	66,172	62,195					3,977		
166	Pittsfield, Mass	68,797	61,355					7,442		
167	Quincy, Mass	155,643	141,924					13,719		
168	Cedar Rapids, Iowa	46,474	31,921	10,823				3,730		
169	Oshkosh, Wis	20,592	17,361					3,231		
170	Perth Amboy, N. J	76,138	59,752			16,295		91		
171	Lansing, Mich	22,807	12,611	2,000		5,715		2,481		
172	Pasadena, Cal	46,857	27,132	19,725						
173	Amsterdam, N. Y	47,986	43,657					4,329		
174	Jackson, Mich	25,169	17,983	4,893		550		1,299	444	
175	Jamestown, N. Y	61,840	43,274	9,970		3,857		2,724	2,015	
176	San Jose, Cal	34,280	17,290	16,990						
177	Decatur, Ill	28,357	8,780	8,205		11,372				
178	Mount Vernon, N. Y	119,616	91,910	20,390		7,257		59		
179	Joplin, Mo	21,469	8,155	12,581				733		
180	Williamsport, Pa	19,372	16,770	1,710		648			244	
181	Niagara Falls, N. Y	122,112	101,652			19,524		936		
182	Muskogee, Okla	140,828	50,942	20,919		68,542		425		
183	Lima, Ohio	62,882	36,454	9,833		16,593				
184	Chelsea, Mass	186,887	177,521					9,366		
185	Aurora, Ill	26,448	8,173	3,616		14,540			119	
186	New Rochelle, N. Y	138,397	108,172			14,899		15,326		
187	Austin, Tex	70,559	67,978					33	2,548	
188	La Crosse, Wis	45,904	41,732			4,172				
189	Newport, Ky	53,677	53,220					457		
190	Orange, N. J	125,458	106,254			1,857		17,347		
191	Lorain, Ohio	86,396	47,097	13,517		25,257		525		
192	Council Bluffs, Iowa	20,888	10,485	10,403						
193	Lynchburg, Va	107,711	106,617					1,094		

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts for accrued interest on original issues of debt obligations.

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TABLE 18.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this

City number.	CITY.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
	Grand total	$316,824,609	$8,882,148	$1,761,220	$5,307,946	$1,232,128	$1,022,369	$28,397,174	$1,128,603	$219,075	$81,282,007	$23,168,738	$3,877,021
	Group I	139,006,634	5,798,760	645,025	823,004	497,985	536,370	7,642,405	352,377	92,925	27,344,983	13,549,730	2,419,461
	Group II	44,247,385	647,766	345,350	1,901,876	129,595	250,461	4,916,203	128,607	94,111	11,106,579	2,751,988	177,861
	Group III	71,338,419	1,138,088	405,960	982,561	370,106	131,232	9,510,171	466,394	12,710	24,200,035	3,560,250	525,070
	Group IV	38,643,823	1,021,966	274,126	1,001,673	79,348	82,969	3,799,741	56,134	19,234	11,194,971	1,732,053	725,440
	Group V	23,583,368	275,568	90,759	598,832	155,094	21,317	2,528,654	125,101	65	7,375,439	1,574,717	29,192
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
1	New York, N. Y.	$88,424,126	$3,287,689	$517,613	$299,234	$370,997	$181,830	$2,495,159	$314,095	$37,588	$14,725,876	$9,858,196	$36,088
2	Chicago, Ill.	16,362,533	1,016,541	2,042	55,381	16,959	173,173	1,416,642			4,909,199	510,922	417,991
3	Philadelphia, Pa.	8,699,243	131,413	23,738	117,871	76,478	1,476	425,644		38,778	3,320,988	216,540	3,000
4	St. Louis, Mo.	7,991,651	471,623	65,698	50,615	16,722		452,778	7,150		1,827,421	1,803,565	3,623
5	Boston, Mass.	4,285,201	151,521		159,804	16,829	78,700	709,947	19,362		524,834	200,409	5,313
6	Cleveland, Ohio	5,067,499	735,742	5,845	44,018		77,652	388,860	11,159		1,587,806	333,922	
7	Baltimore, Md.	3,971,626	4,231	30,089	87,751		23,539	1,407,652		16,589	448,859	83,405	4,450
8	Pittsburgh, Pa.	4,204,755			8,330			345,723	611			542,771	1,948,996
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich.	$3,719,005	$7,689	$64,408	$124,734	$81	$51,563	$577,072	$2,785	$12,695	$1,267,594	$78,452	$731
10	Buffalo, N. Y.	3,589,096	9,246	21,850	7,191	14,773	30,930	145,323			993,380	613,486	82,011
11	San Francisco, Cal.	7,426,629	23,865	69,046	1,329,445	32,695		1,749,167	2,950		1,191,973	231,835	
12	Milwaukee, Wis.	2,285,649	20,142	39,499	70,456	2,030	27,976	265,211	61,585	1,922	455,111	89,912	56,435
13	Cincinnati, Ohio	4,950,666	9,647	72,991	27,980			313,850	13,463	33,471	1,841,486	195,207	
14	Newark, N. J.	4,079,643	179,051	35,768	51,000	17,160	75,698	404,358			1,385,555	9,348	
15	Los Angeles, Cal.	8,998,709	340,106	28,519	115,924	38,844	1,584	100,211	4,200		2,433,016	515,065	18,781
16	New Orleans, La.	2,126,651	38,636		53,099			330,849	24,604		346,539	374,706	
17	Washington, D. C.	3,100,432	1,753	4,145	107,962	15,473	1,584	408,916	10,309	18,736	324,677	359,968	3,238
18	Minneapolis, Minn.	3,970,885	17,641	9,124	14,035	8,539	61,126	621,246	8,582	27,287	866,948	284,009	16,665
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
19	Jersey City, N. J.	$8,317,676			$45,598			$74,972			$132,519		
20	Seattle, Wash.	10,513,793	$1,403	$2,200	34,276	$250		2,473,464	$113,767		2,901,860	$587,897	$394,587
21	Kansas City, Mo.	2,485,447	702	2,776		3,019		140,515	3,000		928,505	116,426	8,650
22	Indianapolis, Ind.	1,667,682	82,530	13,289	95,854			255,258			491,924	160,528	
23	Providence, R. I.	703,366		700	14,135		$11,969	207,073	23,051	$574	157,380	10,362	30,226
24	Louisville, Ky.	2,094,459	1,310	9,046	43,811		1,730	687,193	14,738		639,322	99,625	
25	Rochester, N. Y.	2,844,125	2,608	3,121	24,072		2,581	455,555	62,390	1,033	1,142,629	154,737	335
26	Denver, Colo.	2,202,406			20,442			673,031			909,605	80,157	1,164
27	Portland, Oreg.	10,841,124			72,499			929,165	71,511		6,588,880	566,064	14,203
28	St. Paul, Minn.	1,152,862		568	11,245	3,446		172,709			190,054	77,362	8,408
29	Columbus, Ohio	1,334,249		6,900	71			84,566	58,765		621,924	10,657	956
30	Toledo, Ohio	1,463,158	295,449	4,016	1,821			48,822	5,297	3,000	354,974	258,706	
31	Atlanta, Ga.	2,075,246	46,621	3,035	17,987		14,063	609,773	31,037		166,144	131,552	781
32	Oakland, Cal.	2,764,796	271,092	3,500	100,896	94,400		238,416			764,865	88,707	37,865
33	Worcester, Mass.	1,929,033	1,548	24,546	501	773		133,476	205		204,455	46,168	
34	Birmingham, Ala.	1,320,100	2,439	1,805	78,238	740	122	201,720			850,997	1,928	18
35	Syracuse, N. Y.	905,315	857		27,545		32,968	322,773	250		173,345	37,276	
36	New Haven, Conn.	387,117			14,555	6,719		49,723	6,963		77,472	13,612	1,365
37	Memphis, Tenn.	1,979,228		232,935	44,493	780	4,285	107,797	5,403		1,133,702		
38	Scranton, Pa.	463,755	1,832	535	8,918	1,499		56,448	2,133		169,420	15,470	
39	Richmond, Va.	1,560,963	171,996	6,993	28,852	33,599	145	340,185	13,770		373,681	86,283	
40	Paterson, N. J.	416,119		2,500	36,311			57,997			106,450	1,128	
41	Omaha, Nebr.	1,610,029			2,180		830	167,300			844,223	21,455	12,914
42	Fall River, Mass.	488,332			996			75,913			71,486	60,835	
43	Dayton, Ohio	638,190		9,002	2,766	15,072		88,838			323,017	101,653	
44	Grand Rapids, Mich.	1,383,145	637		49,279	208,346	1,916	36,034		14	461,048	2,620	
45	Spokane, Wash.	3,614,973	1,860	25,043	46,879		34,370	262,967			2,278,943	306,474	
46	Nashville, Tenn.	789,895		2,928	3,662		240	51,238	750		222,425	87,939	1,800
47	Lowell, Mass.	312,770	90	3,310	23,391	977		51,305			95,658	11,374	
48	Cambridge, Mass.	435,538	4,764		1,675	465	26,013	49,262	1,097		117,538	69,910	
49	Bridgeport, Conn.	358,711			10,657			41,922			94,753	120,964	106
50	New Bedford, Mass.	1,337,924	91,450	14,458	8,000			90,343	46,019		211,934	84,197	21,147
51	San Antonio, Tex.	410,735			23,911	21		61,789	2,000		269,748	316	545
52	Hartford, Conn.	931,196	155,000	3,500	49,791			138,490	4,238	5,000	65,525	88,261	
53	Albany, N. Y.	504,982	3,900	29,254	37,244			43,829		3,089	123,600	50,508	

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DIVISIONS OF GOVERNMENTAL SERVICE: 1911.

table and an explanation of the differences between its total payments and the payments for outlays given in Table 3, see page 90.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational recreation.	All other.		Electric light and power systems.	All other.	Water-supply systems.	Electric light and power systems.	All other.	
$788,560	$4,636,962	$1,355,195	$38,385,866	$2,933,370	$891,129	$15,166,441	$156,570	$591,178	$1,913,430	$71,132,419	$3,060,981	$19,534,070	
596,106	2,982,670	240,936	12,713,910	2,084,581	733,533	6,191,719	10,777	40,713	1,809,022	34,604,630	373,377	16,921,605	
130,384	1,282,832	979,460	7,430,700	194,755	117,907	2,339,003	4,981	173,877	11,000	8,847,735	13,957	270,377	
30,524	235,571	69,534	7,862,318	232,618	19,894	4,308,154	62,269	172,355	23,279	15,138,389	598,932	1,216,015	
22,422	39,172	36,585	6,643,939	214,496	15,938	1,447,490	59,526	40,441	63,062	7,266,611	1,848,656	957,810	
3,130	96,717	28,680	3,734,999	206,920	3,857	880,075	19,017	183,792	7,067	5,275,054	226,059	168,263	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.													
$51,788	$1,493,362	$134,654	$4,276,863	$785,131	$554,390	$2,210,043	.....	.....	$1,030,077	$30,687,113	.....	$15,076,340	1
146,626	90,053	.....	3,285,056	54,145	57,104	2,017,235	.....	.....	.....	1,861,082	$332,382	.....	2
20,930	154,214	2,560	818,872	280,079	1,476	1,366,858	.....	.....	556,601	408,579	.....	726,848	3
22,416	1,162,748	31,873	1,128,971	669,622	28,591	48,479	$777	.....	.....	198,979	.....	.....	4
10,775	72,228	6,153	1,296,626	75,047	91,972	273,803	.....	.....	6,684	230,100	.....	355,094	5
20,690	10,065	11,959	1,009,293	89,130	.....	88,948	.....	.....	.....	499,772	40,995	111,643	6
154,262	.....	23,387	459,029	.....	.....	151,095	10,000	.....	215,660	231,607	.....	617,021	7
162,619	.....	30,050	439,200	131,427	.....	32,258	.....	$40,713	.....	487,398	.....	34,659	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.													
$3,956	.....	.....	$348,737	$43,496	$2,854	$125,772	.....	$173,877	$11,000	$821,209	.....	.....	9
54,838	.....	$30,633	543,333	23,313	.....	46,859	.....	.....	.....	935,580	.....	$16,350	10
.....	$443,047	545,097	1,465,003	.....	.....	115,784	.....	.....	.....	41,009	.....	185,074	11
18,746	138,714	6,051	280,204	.....	89,105	377,873	.....	.....	.....	284,379	.....	298	12
21,794	324,818	612	1,058,621	6,699	.....	607,144	.....	.....	.....	422,883	.....	.....	13
.....	142,060	27,674	1,132,583	.....	.....	224,659	.....	.....	.....	378,330	.....	16,399	14
24,438	59,477	150,969	571,008	33,184	.....	118,180	.....	.....	.....	4,496,961	$13,957	18,175	15
.....	35,633	.....	490,096	27,148	.....	60,412	.....	.....	.....	310,758	.....	34,081	16
1,501	52,954	167,328	953,033	25,297	25,948	174,542	$4,981	.....	.....	436,087	.....	.....	17
5,111	85,529	45,096	556,092	35,618	.....	457,778	.....	.....	.....	790,519	.....	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.													
.....	$1,321	.....	$710,841	.....	.....	$292,916	.....	.....	.....	$7,059,509	.....	.....	19
$4,000	.....	$1,898	336,809	$9,657	.....	1,894,894	$32,842	.....	.....	1,167,627	$544,434	$21,868	20
690	3,680	3,053	377,766	10,692	.....	156,357	.....	.....	$16,755	656,020	.....	56,835	21
.....	12,856	.....	246,634	25,629	.....	283,180	.....	.....	.....	.....	.....	.....	22
.....	.....	.....	26,899	.....	.....	80,060	.....	.....	.....	73,206	.....	67,731	23
1,545	27,213	.....	172,962	11,933	.....	61,904	.....	.....	.....	315,975	.....	6,152	24
.....	.....	.....	148,284	1,634	.....	408,017	.....	.....	.....	378,107	.....	28,722	25
.....	41,185	.....	358,437	30,010	.....	66,574	.....	.....	6,524	15,277	.....	.....	26
.....	.....	.....	533,372	.....	.....	119,948	.....	.....	.....	1,927,540	.....	17,942	27
.....	35,935	.....	446,678	.....	.....	9,442	.....	.....	.....	197,015	.....	.....	28
.....	.....	.....	227,723	7,566	.....	30,458	.....	.....	.....	230,145	54,498	.....	29
.....	.....	.....	175,726	7,893	.....	34,433	.....	.....	.....	200,121	.....	72,800	30
.....	75,175	2,542	480,570	6,195	$1,625	5,938	.....	.....	.....	482,208	.....	.....	31
.....	.....	.....	195,275	13,932	2,029	148,711	.....	.....	.....	.....	.....	805,108	32
1,996	179	.....	77,334	.....	.....	25,048	.....	.....	.....	512,804	.....	.....	33
.....	.....	45,487	118,395	1,703	.....	10,639	.....	.....	.....	5,869	.....	.....	34
.....	.....	.....	82,358	55,360	.....	105,490	.....	.....	.....	67,093	.....	.....	35
14,339	.....	.....	172,373	.....	.....	29,996	.....	.....	.....	.....	.....	.....	36
.....	3,970	.....	221,644	14,601	12,675	43,479	.....	.....	.....	153,464	.....	.....	37
.....	.....	.....	207,491	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
.....	.....	1,161	169,565	.....	.....	18,288	.....	$128,670	.....	96,852	.....	90,923	39
.....	.....	.....	165,105	.....	.....	36,093	$9,500	.....	.....	1,000	.....	.....	40
.....	.....	.....	473,772	4,631	.....	58,189	.....	.....	.....	24,535	.....	.....	41
.....	3,382	.....	182,173	.....	.....	27,876	.....	.....	.....	55,171	.....	1,500	42
.....	.....	.....	9,106	.....	.....	12,137	.....	.....	.....	76,599	.....	.....	43
.....	.....	.....	212,639	.....	251	72,490	.....	10,893	.....	317,061	.....	9,917	44
.....	.....	15,393	158,454	1,871	3,314	73,367	1,795	3,533	.....	400,710	.....	.....	45
.....	30,669	.....	198,281	.....	.....	86,720	.....	29,259	.....	73,984	.....	.....	46
.....	.....	.....	6,750	5,689	.....	5,375	.....	.....	.....	104,988	.....	3,863	47
.....	.....	.....	81,075	.....	.....	54,179	.....	.....	.....	28,561	.....	999	48
.....	.....	.....	84,809	2,500	.....	3,000	.....	.....	.....	.....	.....	.....	49
575	.....	.....	424,578	20,367	.....	20,257	.....	.....	.....	273,519	.....	31,080	50
.....	.....	.....	51,650	755	.....	.....	.....	.....	.....	.....	.....	.....	51
13,379	.....	.....	270,525	.....	.....	11,770	.....	.....	.....	125,152	.....	575	52
.....	.....	.....	56,205	.....	.....	20,924	18,132	.....	.....	118,277	.....	.....	53

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TABLE 18.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	City.	Total.	General government.	Protection to person and property.			Conservation of health.	Sanitation, or promotion of cleanliness.			Highways.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
54	Trenton, N. J.	$590,271	$50,125	.....	$6,997	$13	.....	$35,112	$715	.....	$165,049	$8,799	.....
55	Reading, Pa.	303,312	.....	.....	1,100	.....	.....	6,043	.....	.....	52,006	12,290	.....
56	Dallas, Tex.	1,372,338	1,865	$4,955	26,562	1,035	$102	120,419	530	.....	479,153	24,907	$1,775
57	Salt Lake City, Utah	1,364,216	.....	4,849	17,297	.....	.....	124,065	622	$300	369,371	193,867	4,447
58	Camden, N. J.	208,142	385	4,113	.....	6,540	.....	26,286	.....	.....	37,416	1,341	1,480
59	Springfield, Mass.	1,067,107	319,500	95,557	187,504	.....	8,811	33,452	.....	.....	109,805	17,430	1,507
60	Lynn, Mass.	478,043	4,071	.....	6,527	7,507	3,529	59,076	.....	.....	116,513	21,617	.....
61	Lawrence, Mass.	251,059	.....	.....	10,801	.....	8,310	36,690	5,607	.....	25,211	36,583	1,100
62	Tacoma, Wash.	1,233,736	.....	.....	66,653	.....	.....	60,496	.....	.....	75,206	205,458	511,878
63	Des Moines, Iowa	1,163,655	159,524	650	4,279	.....	.....	57,992	3,292	.....	464,799	84,801	.....
64	Wilmington, Del.	315,389	.....	.....	.....	.....	.....	54,136	.....	.....	89,903	4,269	10,997
65	Kansas City, Kans.	1,408,305	107,027	343	40,997	.....	144	64,687	2,550	.....	537,691	92,875	.....
66	Yonkers, N. Y.	1,043,934	1,093	.....	17,007	.....	7,631	67,736	145	.....	319,352	13,186	1,250
67	Youngstown, Ohio	977,948	.....	557	2,472	491	.....	44,497	.....	.....	436,553	21,553	100
68	Houston, Tex.	1,026,138	647	64	33,019	29,747	.....	329,217	6,800	.....	102,294	6,348	146,052
69	Norfolk, Va.	961,445	8,534	26,664	14,935	13,643	.....	30,844	3,659	.....	501,627	30,728	.....
70	Duluth, Minn.	936,103	2,338	446	16,866	986	57	108,288	729	.....	135,906	95,945	.....
71	Fort Worth, Tex.	1,749,085	3,142	29,297	59,055	.....	77	75,392	1,470	.....	733,185	69,947	1,726
72	Somerville, Mass.	216,662	2,313	4,852	1,927	3,192	4,851	10,907	1,679	.....	47,519	52,818	.....
73	St. Joseph, Mo.	473,851	.....	.....	2,708	192	.....	89,367	.....	2,473	301,225	8,071	.....
74	Utica, N. Y.	467,118	.....	.....	80,698	.....	.....	19,373	.....	.....	152,870	77,939	3,145
75	Troy, N. Y.	311,858	.....	.....	363	.....	.....	11,218	.....	9,072	53,210	18,010	.....
76	Elizabeth, N. J.	331,637	.....	2,457	4,061	1,381	458	157,525	724	.....	120,836	.....	.....
77	Schenectady, N. Y.	575,979	2,012	1,152	448	.....	4,524	56,822	1,448	.....	222,637	44,838	175
78	Waterbury, Conn.	696,637	24,051	.....	12,840	.....	.....	46,526	.....	.....	119,217	19,794	.....
79	Akron, Ohio.	752,266	.....	.....	11,832	1,615	.....	80,188	.....	.....	354,061	8,070	.....
80	Oklahoma City, Okla.	2,736,088	6,624	23,129	158,377	527	21,116	278,908	238	.....	1,006,002	38,162	4,098
81	Manchester, N. H.	274,710	871	566	13,188	.....	533	29,118	4,611	5,210	46,704	3,575	763
82	Hoboken, N. J.	209,021	.....	.....	.....	.....	.....	19,361	.....	.....	.....	.....	.....
83	Evansville, Ind.	459,963	.....	.....	4,220	.....	.....	66,545	.....	.....	129,012	4,409	.....
84	Wilkes-Barre, Pa.	372,882	270	38,365	5,508	.....	.....	58,215	.....	.....	66,435	10,646	.....
85	Erie, Pa.	546,993	.....	300	7,385	.....	.....	66,301	1,259	.....	178,241	7,109	.....
86	Peoria, Ill.	479,893	.....	2,252	1,664	6,080	.....	9,674	1,950	.....	242,446	102,743	1,595
87	Fort Wayne, Ind.	505,085	.....	2,450	.....	.....	.....	7,917	.....	.....	255,014	28,698	.....
88	Harrisburg, Pa.	463,473	422	500	10,658	1,125	1,000	36,514	.....	.....	58,523	1,673	1,800
89	Savannah, Ga.	253,225	.....	2,500	28,062	.....	.....	11,150	7,697	.....	118,703	59,926	.....
90	Jacksonville, Fla.	521,094	.....	8,251	14,938	.....	552	55,145	2,250	.....	95,198	13,593	.....
91	East St. Louis, Ill.	998,801	.....	.....	20,750	.....	.....	605,175	.....	.....	284,450	1,941	.....
92	Terre Haute, Ind.	91,598	.....	3,709	2,008	.....	.....	10,386	.....	.....	4,372	8,242	.....
93	Holyoke, Mass.	407,152	2,102	.....	450	.....	17,749	15,421	.....	.....	59,405	12,925	780
94	Portland, Me.	1,184,370	317,148	.....	4,714	.....	.....	8,722	.....	.....	63,495	16,977	.....
95	South Bend, Ind.	405,600	.....	7,463	.....	2,476	.....	6,110	.....	.....	104,700	26,433	.....
96	Charleston, S. C.	341,138	440	7,525	526	.....	450	204,082	.....	.....	15	11,510	.....
97	Brockton, Mass.	470,337	.....	.....	9,998	76	.....	52,570	2,663	2,149	68,203	37,179	.....
98	Passaic, N. J.	329,279	605	.....	29,407	197	.....	3,900	2,508	.....	51,175	.....	.....
99	Bayonne, N. J.	669,565	.....	.....	3,370	625	86	9,954	1,460	.....	430,377	.....	.....
100	Johnstown, Pa.	197,909	368	64	8,509	.....	.....	17,940	491	.....	121,443	11,586	.....
101	Wichita, Kans.	1,624,795	1,624	324	13,514	.....	.....	219,677	234	.....	1,059,217	23,430	.....
102	Covington, Ky.	97,711	.....	.....	10,419	.....	.....	4,234	.....	.....	39,796	2,474	.....
103	Allentown, Pa.	196,890	.....	.....	500	.....	.....	17,974	.....	.....	53,266	9,369	.....
104	Pawtucket, R. I.	302,304	.....	.....	20,621	.....	.....	26,510	.....	.....	44,801	39,473	5,084
105	Springfield, Ill.	157,489	.....	.....	499	.....	.....	16,638	.....	.....	43,643	9,028	.....
106	Altoona, Pa.	234,864	2,067	.....	1,409	1,697	.....	15,204	.....	.....	11,375	2,809	.....
107	Mobile, Ala.	258,118	2,133	.....	4,031	.....	.....	8,921	803	.....	129,972	1,498	24,788
108	Canton, Ohio	403,837	.....	772	.....	.....	.....	39,055	.....	.....	201,118	47,187	.....
109	Saginaw, Mich.	173,395	.....	.....	.....	.....	2,979	51,086	.....	.....	49,132	24,457	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$174,062	$245	.....	$8,306	.....	.....	$36,243	.....	.....	$25,055	$12,533	$434
111	Sioux City, Iowa	271,331	8,685	$125	235	.....	$1,200	56,000	.....	.....	29,291	33,694	.....
112	Atlantic City, N. J.	975,058	1,004	.....	9,910	.....	.....	435,098	.....	.....	155,866	8,549	221
113	Rockford, Ill.	409,172	588	1,839	25,017	$133	.....	16,707	.....	.....	50,692	33,845	4,027
114	Lancaster, Pa.	87,065	209	.....	.....	.....	.....	40,688	.....	.....	7,398	.....	.....
115	Springfield, Ohio	328,985	.....	.....	497	.....	.....	29,001	.....	.....	120,529	13,525	.....
116	Little Rock, Ark.	317,442	.....	635	11,782	.....	.....	24,524	.....	.....	182,199	.....	.....
117	Sacramento, Cal.	474,320	2,033	.....	19,091	757	.....	38,391	$5,139	.....	351,141	10,617	.....
118	Pueblo, Colo.	91,464	.....	.....	.....	.....	.....	5,902	.....	.....	30,590	40,628	.....
119	Chattanooga, Tenn.	273,085	1,532	.....	3,993	.....	.....	55,973	799	.....	103,110	19,630	.....
120	Bay City, Mich.	66,804	.....	1,500	.....	.....	11,648	4,666	.....	.....	.....	12,945	.....
121	York, Pa.	249,587	.....	141	3,602	.....	.....	18,177	.....	.....	107,493	2,212	.....
122	Malden, Mass.	88,494	514	.....	450	.....	104	22,281	.....	.....	12,008	12,036	.....
123	New Britain, Conn.	440,215	440	.....	686	.....	.....	31,229	.....	.....	52,935	1,820	.....
124	Haverhill, Mass.	265,492	154	.....	.....	2,344	.....	19,960	.....	.....	118,096	52,193	.....

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DIVISIONS OF GOVERNMENTAL SERVICE: 1911—Continued.

table and an explanation of the differences between its total payments and the payments for outlays given in Table 3, see page 90.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational recreation.	All other.		Electric light and power systems.	All other.	Water-supply systems.	Electric light and power systems.	All other.	
.....	.....	.....	$90,645	$7,321	.....	$21,682	.....	.....	.....	$183,816	.....	.....	54
.....	.....	.....	.....	.....	.....	490	.....	.....	.....	231,383	.....	.....	55
.....	$1,362	$2,451	45,589	.....	.....	28,428	.....	.....	.....	633,225	.....	.....	56
.....	.....	1,900	367,978	.....	.....	13,373	$55,565	.....	.....	210,576	.....	.....	57
.....	$69	.....	52,096	5,890	.....	9,597	.....	.....	.....	14,884	.....	$47,245	58
.....	.....	.....	59,141	.....	$15,208	24,608	.....	.....	$61,285	133,209	.....	.....	59
$810	.....	.....	120,356	8,817	.....	8,924	.....	.....	.....	86,296	.....	4,000	60
.....	.....	.....	88,004	.....	.....	4,580	.....	.....	.....	33,835	.....	.....	61
.....	.....	124	179,995	3,290	730	13,926	.....	.....	.....	1,206,167	$1,607,358	302,395	62
.....	.....	.....	317,087	6,073	.....	46,173	.....	.....	.....	.....	.....	18,295	63
.....	.....	.....	.....	.....	.....	76,671	.....	.....	.....	72,671	.....	6,682	64
.....	.....	5,665	55,212	1,069	.....	180,094	.....	.....	.....	301,816	12,060	75	65
.....	.....	.....	306,112	1,623	.....	137,141	.....	.....	.....	171,053	.....	.....	66
.....	.....	.....	373,164	.....	.....	5,620	.....	.....	.....	89,909	.....	.....	67
.....	.....	.....	38,361	.....	.....	184	.....	.....	.....	88,595	.....	244,810	68
3,211	.....	.....	223,331	.....	.....	7,052	.....	.....	.....	75,599	.....	18,618	69
.....	620	.....	302,664	5,602	.....	39,398	.....	.....	.....	125,699	16,182	64,377	70
.....	28	.....	114,549	.....	.....	28,582	3,790	$38,228	.....	590,617	.....	.....	71
17	.....	.....	47,418	1,052	.....	23,177	.....	.....	.....	14,940	.....	.....	72
.....	.....	.....	56,870	5,064	.....	5,671	.....	2,213	.....	.....	.....	.....	73
.....	.....	.....	36,305	8,230	.....	51,910	.....	.....	.....	.....	.....	36,648	74
.....	.....	.....	145,127	.....	.....	.....	.....	.....	.....	68,968	.....	5,860	75
5,900	.....	.....	11,282	24,865	.....	1,022	.....	.....	.....	.....	.....	1,123	76
.....	.....	.....	197,407	.....	.....	500	.....	.....	.....	44,013	.....	3	77
.....	.....	.....	153,585	.....	.....	.....	.....	.....	.....	320,624	.....	.....	78
.....	4,500	.....	187,002	1,580	.....	6,426	.....	.....	.....	95,892	.....	.....	79
.....	31,793	20,439	579,410	2,848	.....	319,327	.....	.....	.....	239,090	.....	.....	80
519	.....	.....	77,659	2,953	.....	703	171	.....	.....	82,336	.....	5,200	81
.....	.....	.....	179,357	.....	.....	10,303	.....	.....	.....	.....	.....	.....	82
.....	.....	.....	68,796	.....	.....	.....	.....	.....	.....	186,890	.....	.....	83
.....	.....	.....	184,025	.....	.....	9,294	.....	.....	.....	.....	.....	124	84
.....	.....	.....	133,030	2,680	.....	2,497	.....	.....	1,777	145,623	.....	791	85
.....	.....	.....	98,091	5,000	.....	8,118	.....	.....	.....	.....	.....	280	86
.....	.....	.....	104,292	4,803	.....	13,698	.....	.....	.....	37,064	48,897	2,252	87
.....	.....	.....	242,212	.....	.....	1,782	.....	.....	.....	107,269	.....	.....	88
.....	.....	.....	6,235	2,230	.....	6,598	.....	.....	.....	10,124	.....	.....	89
.....	.....	.....	50,099	1,856	.....	59,510	.....	.....	.....	110,083	109,628	.....	90
.....	.....	.....	4,750	2,133	.....	79,592	.....	.....	.....	.....	.....	.....	91
.....	.....	.....	61,301	1,580	.....	.....	.....	.....	.....	.....	.....	.....	92
7,139	.....	.....	115,211	.....	.....	7,487	.....	.....	.....	89,030	54,531	24,922	93
.....	.....	.....	302	2,273	.....	22,893	.....	.....	.....	747,846	.....	.....	94
.....	.....	.....	175,377	8,453	.....	31,003	.....	.....	.....	43,495	.....	.....	95
4,826	.....	.....	31,138	.....	.....	14,954	.....	.....	.....	.....	.....	65,672	96
.....	.....	.....	87,833	5,315	.....	21,814	.....	.....	.....	182,537	.....	.....	97
.....	.....	.....	104,515	76,972	.....	.....	.....	.....	.....	.....	.....	.....	98
.....	.....	.....	196,750	4,065	.....	6,211	.....	.....	.....	14,116	.....	2,551	99
.....	.....	.....	35,508	.....	.....	.....	.....	.....	.....	.....	.....	.....	100
.....	.....	.....	198,666	.....	.....	22,678	.....	.....	.....	.....	.....	85,431	101
.....	.....	.....	10,460	1,759	.....	18,990	.....	.....	.....	9,390	.....	139	102
.....	.....	.....	86,968	.....	.....	.....	.....	.....	.....	28,813	.....	.....	103
.....	.....	.....	20,176	2,457	.....	17,096	.....	.....	.....	125,186	.....	.....	104
.....	.....	.....	30,274	4,028	.....	9,178	.....	.....	.....	41,134	.....	3,067	105
.....	.....	.....	71,263	.....	.....	384	.....	.....	.....	128,656	.....	.....	106
.....	.....	.....	41,955	.....	.....	17,500	.....	.....	.....	13,812	.....	12,705	107
.....	.....	.....	8,007	2,015	.....	4,651	.....	.....	.....	100,132	.....	.....	108
.....	.....	.....	10,998	.....	.....	.....	.....	.....	.....	30,198	.....	4,545	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

.....	.....	.....	$43,512	.....	.....	$231	.....	.....	.....	$47,503	.....	.....	110
.....	.....	.....	44,130	$173	.....	.....	.....	.....	.....	97,795	.....	.....	111
.....	.....	.....	141,681	3,024	.....	67,211	.....	.....	.....	152,494	.....	.....	112
.....	.....	.....	110,453	2,500	.....	90,706	$2,793	.....	.....	69,809	.....	.....	113
.....	.....	.....	15,000	.....	.....	.....	.....	.....	.....	23,770	.....	.....	114
.....	.....	.....	92,658	6,361	.....	969	.....	.....	.....	56,445	.....	.....	115
.....	.....	.....	80,159	1,138	.....	4,898	.....	$12,107	.....	.....	.....	.....	116
.....	.....	.....	14,357	823	.....	25,676	.....	.....	.....	1,000	.....	$5,352	117
.....	.....	.....	7,753	1,833	.....	43	.....	.....	.....	4,709	.....	.....	118
.....	$953	.....	67,471	2,333	$381	10,880	3,500	.....	.....	2,500	.....	.....	119
.....	.....	.....	468	1,437	.....	12,477	.....	.....	.....	21,753	.....	.....	120
.....	.....	.....	34,412	502	.....	82,018	.....	.....	.....	.....	.....	.....	121
.....	.....	.....	5,619	.....	.....	6,293	.....	.....	.....	29,189	.....	.....	122
.....	.....	.....	87,394	.....	.....	.....	.....	.....	.....	245,648	.....	20,037	123
.....	23	.....	29,488	3,904	.....	1,681	.....	.....	$3,214	34,455	.....	.....	124

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TABLE 18.—PAYMENTS FOR OUTLAY, BY PRINCIPAL

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
125	Salem, Mass.	$137,921	.....	.....	$500	.....	.....	$25,954	.....	.....	$18,650	$24,290	.....
126	Lincoln, Nebr.	237,817	$275	.....	.....	.....	.....	29,272	$1,613	.....	112,129	26,033	.....
127	Berkeley, Cal.	311,350	3,573	$962	8,446	.....	$99	3,791	.....	.....	232,303	26,045	.....
128	Davenport, Iowa.	285,214	6,070	.....	.....	.....	.....	17,663	.....	.....	219,990	14,579	.....
129	Topeka, Kans.	295,757	.....	.....	.....	.....	.....	8,890	2,000	.....	141,443	46,454	$3,384
130	McKeesport, Pa.	76,119	.....	68	420	.....	94	3,487	3,270	.....	43,421	2,939	.....
131	Flint, Mich.	483,529	.....	1,500	6,704	.....	2,279	61,081	.....	.....	158,646	22,180	1,000
132	Tampa, Fla.	93,815	.....	214	25,373	.....	.....	79	2,079	.....	4,902	546	.....
133	San Diego, Cal.	1,216,329	700	39,654	26,050	$1,878	.....	111,478	.....	.....	438,963	94,668	.....
134	El Paso, Tex.	1,388,553	.....	.....	8,945	.....	656	17,670	5,122	.....	323,222	.....	.....
135	Wheeling, W. Va.	290,458	3,399	857	1,100	.....	.....	.....	46,257	.....	41,736	.....	.....
136	Racine, Wis.	273,284	1,188	5,906	11,635	4,568	540	47,535	362	.....	117,597	2,066	.....
137	Kalamazoo, Mich.	145,461	.....	.....	13,365	558	.....	10,746	380	.....	43,289	6,787	.....
138	Superior, Wis.	329,503	5,000	3,459	8,128	.....	1,017	4,145	.....	.....	61,612	109,009	.....
139	Augusta, Ga.	276,729	7,869	255	18,220	126,798	.....	10,653	3,210	.....	20,550	21,443	1,728
140	Macon, Ga.	950,982	275	.....	25,260	5,510	.....	35,490	2,539	.....	165,067	2,977	.....
141	Newton, Mass.	125,548	.....	.....	.....	1,125	1,400	36,176	.....	.....	24,521	10,221	.....
142	Butte, Mont.	86,634	.....	.....	869	.....	.....	1,095	.....	.....	31,568	17,733	4,300
143	Woonsocket, R. I.	37,338	.....	.....	130	.....	.....	6,545	.....	.....	994	5,660	.....
144	Chester, Pa.	42,040	371	.....	4,945	.....	.....	12,949	.....	.....	7,861	2,345	.....
145	Montgomery, Ala.	406,935	200	274	22,527	.....	225	5,427	37,291	.....	220,832	8,141	.....
146	Fitchburg, Mass.	173,080	.....	.....	.....	.....	.....	95,270	2,091	.....	37,502	25,473	.....
147	Dubuque, Iowa.	78,151	.....	250	555	.....	.....	10,943	257	.....	53,370	112	.....
148	Galveston, Tex.	418,257	.....	.....	.....	4,772	.....	17,394	.....	.....	332,184	7,923	.....
149	Elmira, N. Y.	109,546	30,860	.....	17,946	.....	492	9,241	.....	.....	9,096	12,289	.....
150	New Castle, Pa.	165,229	387	.....	746	.....	.....	9,694	407	.....	52,015	1,151	.....
151	West Hoboken, N. J.	129,689	.....	.....	7,550	.....	.....	.....	.....	.....	18,364	.....	.....
152	Knoxville, Tenn.	127,461	.....	414	1,457	.....	.....	15,209	772	$65	47,945	15,278	.....
153	Hamilton, Ohio.	379,590	38,796	.....	40,753	.....	.....	74,389	.....	.....	113,378	3,102	.....
154	Springfield, Mo.	247,838	.....	.....	2,100	.....	.....	14,614	.....	.....	150,198	47,446	.....
155	East Orange, N. J.	374,945	.....	779	493	.....	.....	7,457	.....	.....	46,474	2,280	633
156	Quincy, Ill.	112,047	.....	.....	8,600	.....	.....	25,578	.....	.....	45,490	.....	.....
157	Roanoke, Va.	545,909	.....	.....	45,793	.....	.....	28,979	.....	.....	222,062	41,245	.....
158	Lexington, Ky.	140,271	.....	.....	15,301	.....	.....	25,094	.....	.....	95,122	2,525	.....
159	Huntington, W. Va.	109,196	59,093	.....	66	.....	.....	.....	.....	.....	.....	500	.....
160	Joliet, Ill.	92,266	912	455	1,005	2,489	.....	15,633	.....	.....	.....	.....	.....
161	Auburn, N. Y.	173,130	90	4,386	3,798	.....	.....	30,284	818	.....	13,359	7,473	2,015
162	Charlotte, N. C.	52,422	150	.....	.....	.....	.....	10,505	3,454	.....	1,302	1,328	.....
163	Taunton, Mass.	107,824	.....	1,941	.....	.....	.....	21,005	.....	.....	27,352	14,486	.....
164	Everett, Mass.	103,501	125	250	1,010	.....	84	11,793	.....	.....	32,056	29,389	121
165	Portsmouth, Va.	198,526	22,759	.....	.....	2,078	.....	14,524	.....	.....	151,927	398	.....
166	Pittsfield, Mass.	583,719	.....	.....	5,397	.....	.....	72,669	.....	.....	13,782	21,538	365
167	Quincy, Mass.	353,341	2,551	.....	6,783	.....	.....	49,086	.....	.....	80,649	23,058	.....
168	Cedar Rapids, Iowa.	496,605	34,331	233	685	.....	.....	57,090	119	.....	117,921	96,961	804
169	Oshkosh, Wis.	130,772	3,218	258	18,011	1,165	.....	19,074	.....	.....	39,499	7,890	500
170	Perth Amboy, N. J.	280,748	764	.....	27,951	.....	.....	12,278	.....	.....	125,342	.....	.....
171	Lansing, Mich.	316,981	330	227	7,175	.....	.....	19,339	.....	.....	70,868	10,050	1,482
172	Pasadena, Cal.	374,894	565	961	1,156	.....	.....	49,857	.....	.....	120,295	90,155	.....
173	Amsterdam, N. Y.	73,366	1,706	.....	8,293	.....	.....	6,597	.....	.....	26,573	965	.....
174	Jackson, Mich.	152,600	1,170	1,300	992	.....	.....	32,929	877	.....	27,405	12,324	.....
175	Jamestown, N. Y.	249,864	.....	.....	2,576	.....	.....	26,262	.....	.....	50,370	25,720	250
176	San Jose, Cal.	211,565	.....	.....	1,196	.....	.....	.....	910	.....	171,675	29,040	.....
177	Decatur, Ill.	408,922	.....	.....	2,062	.....	.....	2,719	980	.....	135,215	22,218	.....
178	Mount Vernon, N. Y.	310,281	1,175	.....	10,229	.....	.....	53,491	.....	.....	79,352	3,811	.....
179	Joplin, Mo.	146,965	.....	.....	934	.....	.....	37,391	650	.....	13,988	35,025	.....
180	Williamsport, Pa.	15,193	.....	.....	374	.....	.....	3,309	.....	.....	9,832	579	.....
181	Niagara Falls, N. Y.	657,870	.....	1,387	2,371	.....	.....	115,272	.....	.....	47,502	36,955	.....
182	Muskogee, Okla.	399,094	2,397	3,026	3,171	200	.....	31,321	2,394	.....	193,323	9,580	6,807
183	Lima, Ohio.	97,395	.....	123	.....	.....	507	3,643	.....	.....	46,999	3,992	.....
184	Chelsea, Mass.	242,100	14,528	831	2,408	.....	.....	2,078	.....	.....	65,263	15,549	.....
185	Aurora, Ill.	249,163	128	11,432	4,500	.....	.....	4,465	200	.....	96,443	40,595	.....
186	New Rochelle, N. Y.	719,844	15,760	705	29,063	150	.....	93,688	163	.....	300,877	90,898	375
187	Austin, Tex.	205,554	170	557	6,633	.....	.....	986	258	.....	29,325	3,187	202
188	La Crosse, Wis.	113,112	153	20	3,017	.....	538	5,920	.....	.....	23,509	1,078	544
189	Newport, Ky.	20,196	.....	.....	2,811	.....	.....	8,086	355	.....	.....	36	.....
190	Orange, N. J.	124,780	.....	.....	.....	.....	.....	1,661	.....	.....	38,053	.....	.....
191	Lorain, Ohio.	224,399	.....	2,202	13,087	569	.....	76,073	.....	.....	51,851	6,738	.....
192	Council Bluffs, Iowa.	140,013	303	398	21,556	.....	.....	6,405	.....	.....	57,237	35,685	.....
193	Lynchburg, Va.	445,112	.....	.....	3,042	.....	434	14,330	335	.....	107,968	40,214	.....

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DIVISIONS OF GOVERNMENTAL SERVICE: 1911—Continued.

table and an explanation of the difference between its total payments and the payments for outlays given in Table 3, see page 90.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational recreation.	All other.		Electric light and power systems.	All other.	Water-supply systems.	Electric light and power systems.	All other.	
$316			$18,478	$33,014		$430				$14,544		$1,745	125
			43	3,318	$443	1,897		$26,699		35,905	$190		126
			24,464	8,965			$2,702						127
			14,885	4,231		7,796							128
			55,936		746	3,467		1,336		32,101			129
			4,757			3,295				14,368			130
	$1,999		86,218			13,379				128,543			131
	16,286		39,636			1,600						3,100	132
			3,933	1,520		66,170			$3,853	427,462			133
			3,775			34,819				994,344			134
			18,153	25,741						148,438		4,777	135
			52,322	2,000		25,000						2,565	136
			15,268	3,135		5,535		2,317		44,081			137
			80,687	3,086		22,935						30,425	138
	57	$27,042	20,155			554				14,531		3,364	139
			3,987			9,776				699,187		914	140
			23,045			1,001				28,059			141
			31,069										142
			1,537	590						21,882			143
			8,039									5,530	144
			37,359	744		89				73,826			145
	225					8,099				4,420			146
				1,446		5,604				5,614			147
								12,206		43,778			148
			25,820		172	2,281	1,349						149
			99,219	1,468								142	150
			103,775										151
	2,435		8,374							35,512			152
				1,678						31,204	17,297	58,903	153
			32,119	399								962	154
			227,064	10,061						79,704			155
			27,017			5,362							156
809			50,853			150,900	5,268						157
			361	1,280		588							158
			47,497		2,040								159
			39,126	1,293		1,872				29,451			160
			98,187			223				8,529		3,968	161
				30						35,653			162
			10,223	3,549		421				13,965	14,882		163
			5,213	8,671		9,015				5,774			164
		1,076	4,034							904		826	165
			43,472							426,144		352	166
			103,447	3,541		5,294				78,782		150	167
			167,511	4,729		7,392				8,829			168
			35,376	3,604		2,147							169
			48,729							65,684			170
			69,524			647	3,400			49,578	86,352		171
			18,284	3,981		65					69,523	20,052	172
			22,233							6,999			173
	14,125		38,740	2,118		500				19,320		800	174
	33,920		65,521			4,561				22,381	18,294		175
			8,744										176
			138,040	2,027		1,000		70,875		33,756			177
			159,495			2,728							178
			55,913	2,464							600		179
						1,099							180
				3,136						451,247			181
	2,357	562	62,956			42,342				38,658			182
			16,154	1,350		3,144				21,453			183
			120,521	4,009		608				16,305			184
			31,234	2,529		6,724		9,036		41,877			185
			119,510	25,000		43,655							186
			71,931			7,441				64,969	18,921	974	187
			18,773			43,708				15,852			188
			1,500	1,296		159				5,953			189
1,678			54,172					29,216					190
			16,612			8,912				48,355			191
			1,580	6,889	75	9,885							192
327	24,337		147,864			2,873				100,063		3,325	193

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 91.]

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL COST PAYMENTS.					
			Classified by source.			Classified as—			Classified by object.			Classified as—	
		Total.	Receipts from sales of investments and supplies. (Table 20.)	Receipts which increased indebtedness. (Table 21.)	All other nonrevenue receipts. (Table 22.)	Receipts from the public.	Transfer receipts.	Total.	Payments for purchases of investments and supplies. (Table 20.)	Payments which decreased indebtedness. (Table 21.)	All other nongovernmental cost payments. (Table 22.)	Payments to the public.	Transfer payments.
	Grand total	$871,102,988	$41,985,524	$641,876,756	$187,240,708	$601,591,496	$269,211,492	$719,371,982	$77,818,153	$453,662,419	$187,891,410	$449,546,288	$269,825,694
	Group I	490,802,326	23,083,023	381,703,998	86,015,305	344,306,185	146,496,141	420,652,913	52,069,663	282,173,310	86,409,940	273,702,137	146,890,776
	Group II	130,846,587	6,055,214	69,793,912	54,997,401	67,660,287	63,186,300	111,825,667	7,046,090	49,762,637	56,017,540	47,619,288	64,206,379
	Group III	123,274,542	6,015,501	96,136,721	21,122,320	98,541,046	26,733,496	90,144,061	10,677,455	58,250,962	21,215,644	63,353,741	26,790,320
	Group IV	74,471,353	2,674,678	57,607,871	14,188,804	57,800,666	16,664,687	54,617,478	3,749,978	36,955,038	13,912,442	38,229,153	16,388,325
	Group V	51,708,180	4,157,108	36,634,254	10,916,818	35,577,312	16,130,868	42,131,863	4,274,967	27,521,052	10,335,844	26,581,969	15,549,894
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
1	New York, N. Y.	$332,920,002	$18,724,134	$298,383,969	$15,811,899	$263,146,134	$69,773,868	$274,683,376	$40,017,040	$218,854,437	$15,811,899	$204,909,508	$69,773,868
2	Chicago, Ill.	67,244,732	291,307	31,364,159	35,589,266	32,039,071	35,205,661	70,043,984	857,812	33,176,280	36,009,892	34,417,697	35,626,287
3	Philadelphia, Pa.	30,261,598	816,075	21,527,852	7,917,671	19,801,821	10,459,777	18,476,946	3,203,804	7,360,022	7,913,120	8,021,720	10,455,226
4	St. Louis, Mo.	5,047,981	68,051	2,900,791	2,079,139	3,030,106	2,017,875	5,243,188	73,006	3,112,483	2,057,699	3,246,753	1,996,435
5	Boston, Mass.	21,022,184	2,189,903	12,422,544	6,409,737	12,823,553	8,198,631	22,603,813	4,476,121	11,717,955	6,409,737	14,405,182	8,198,631
6	Cleveland, Ohio	21,799,033	491,499	7,910,330	13,397,204	7,895,052	13,903,981	19,104,961	818,713	4,889,044	13,397,204	5,200,980	13,903,981
7	Baltimore, Md.	4,054,122	13,234	2,971,225	1,069,663	1,961,696	2,092,226	2,675,242	1,474,956	130,623	1,069,663	583,016	2,092,226
8	Pittsburgh, Pa.	8,452,674	488,820	4,223,128	3,740,726	3,603,552	4,844,122	7,821,403	1,148,211	2,032,466	3,740,726	2,977,281	4,844,122
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich.	$5,761,253	$720,655	$2,864,225	$2,176,373	$2,119,029	$3,641,324	$5,597,767	$1,400,365	$2,015,068	$2,182,334	$1,950,482	$3,647,285
10	Buffalo, N. Y.	17,783,874	1,507,748	5,839,810	10,436,316	4,613,753	13,170,121	16,362,068	1,544,762	4,281,138	10,536,168	3,092,095	13,269,973
11	San Francisco, Cal.	7,434,085	.....	7,254,564	179,521	7,315,833	118,252	5,298,450	.....	5,118,929	179,521	5,180,198	118,252
12	Milwaukee, Wis.	8,255,499	8,500	5,619,175	2,627,824	5,670,182	2,585,317	7,699,360	47,368	5,022,296	2,629,696	5,112,171	2,587,189
13	Cincinnati, Ohio	18,274,880	1,456,755	4,320,481	12,497,644	3,515,517	14,759,363	17,627,155	903,393	3,823,318	12,900,442	2,464,994	15,162,161
14	Newark, N. J.	22,157,574	871,960	15,971,898	5,313,716	15,091,037	7,066,537	21,927,308	1,306,402	14,873,042	5,747,864	14,426,623	7,500,685
15	Los Angeles, Cal.	17,899,654	1,146,955	13,774,550	2,978,149	15,202,347	2,697,307	11,434,774	853,589	7,603,036	2,978,149	8,737,467	2,697,307
16	New Orleans, La.	16,343,134	142,644	8,635,433	7,565,057	8,959,823	7,383,311	9,972,813	146,471	2,187,653	7,638,689	2,515,870	7,456,943
17	Washington, D. C.	5,502,718	108,434	742,267	4,652,017	878,265	4,624,453	6,708,865	165,462	1,891,386	4,652,017	2,084,412	4,624,453
18	Minneapolis, Minn.	11,433,916	91,563	4,771,509	6,570,844	4,293,601	7,140,315	9,197,107	678,276	1,946,171	6,572,660	2,054,976	7,142,131
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
19	Jersey City, N. J.	$12,378,585	$444,998	$11,233,782	$699,808	$10,998,425	$1,380,163	$5,526,764	$926,040	$3,900,739	$699,985	$4,146,424	$1,380,340
20	Seattle, Wash.	10,318,456	.....	10,066,191	252,265	10,257,751	60,705	6,334,080	.....	6,081,815	252,265	6,273,375	60,705
21	Kansas City, Mo.	4,205,681	66,900	3,767,082	371,699	3,633,355	572,326	2,867,046	555,977	1,942,735	368,334	2,298,085	568,961
22	Indianapolis, Ind.	1,426,512	45,724	1,139,595	241,193	1,202,249	224,263	1,110,993	111,929	757,871	241,193	886,730	224,263
23	Providence, R. I.	2,611,898	662,373	1,078,825	870,700	1,505,613	1,106,285	3,113,451	1,432,330	810,421	870,700	2,007,166	1,106,285
24	Louisville, Ky.	3,770,760	63,496	2,127,332	1,579,932	2,239,535	1,531,225	3,271,038	12,324	1,710,011	1,548,703	1,771,042	1,499,996
25	Rochester, N. Y.	9,803,088	100,477	9,396,321	306,290	9,369,906	433,182	7,665,171	74,225	7,279,656	311,290	7,226,989	438,182
26	Denver, Colo.	5,108,910	82,600	3,153,421	1,872,889	3,250,405	1,858,505	4,764,714	280,000	2,524,889	1,959,825	2,819,273	1,945,441
27	Portland, Oreg.	11,042,759	49,352	10,455,843	537,564	10,352,783	689,976	2,817,805	449,460	1,830,781	537,564	2,127,829	689,976
28	St. Paul, Minn.	2,518,140	37,394	2,391,992	88,754	2,412,618	105,522	2,641,332	42,076	2,508,002	91,254	2,533,310	108,022
29	Columbus, Ohio	4,676,094	990,215	1,619,371	2,066,508	957,547	3,718,547	4,216,858	1,328,443	821,907	2,066,508	534,811	3,682,047
30	Toledo, Ohio	3,089,682	405,162	1,361,782	1,322,738	1,128,820	1,960,862	2,731,001	405,380	1,002,883	1,322,738	770,139	1,960,862
31	Atlanta, Ga.	1,630,760	155,000	1,218,279	257,481	977,064	653,696	945,222	282,000	405,741	257,481	291,526	653,696
32	Oakland, Cal.	436,278	.....	387,290	48,988	410,246	26,032	518,809	.....	469,821	48,988	492,777	26,032
33	Worcester, Mass.	3,684,880	134,505	2,928,935	621,440	2,908,670	776,210	2,881,993	408,234	1,852,319	621,440	2,105,783	776,210
34	Birmingham, Ala.	4,276,464	1,090	3,898,617	376,757	3,948,093	328,371	3,252,118	16,241	2,786,056	449,821	2,850,683	401,435
35	Syracuse, N. Y.	3,966,606	54,571	3,543,175	368,860	3,548,835	417,771	3,624,212	49,700	3,205,652	368,860	3,206,441	417,771
36	New Haven, Conn.	1,942,457	43,435	674,163	1,224,859	824,344	1,118,113	1,956,017	4,116	727,042	1,224,859	837,904	1,118,113
37	Memphis, Tenn.	2,078,946	.....	1,403,132	675,814	1,414,724	664,222	1,022,530	.....	398,434	694,096	410,026	682,504
38	Scranton, Pa.	451,422	.....	429,391	22,031	278,622	172,800	470,333	152,000	297,218	21,115	298,449	171,884
39	Richmond, Va.	1,656,554	8,050	556,960	1,091,544	87,723	1,568,831	1,847,980	518,848	253,048	1,076,084	294,609	1,553,371
40	Paterson, N. J.	3,237,576	7,000	2,772,012	458,564	2,684,002	553,574	3,388,351	104,955	2,823,769	459,627	2,833,714	554,637
41	Omaha, Nebr.	3,696,996	460,138	2,453,186	783,672	2,732,167	964,829	2,749,837	432,049	1,534,034	783,754	1,784,926	964,911
42	Fall River, Mass.	2,031,709	295,003	1,197,970	538,736	1,464,148	567,561	2,028,076	393,663	1,093,677	538,736	1,458,515	567,561
43	Dayton, Ohio	1,298,662	126,307	949,548	222,807	872,355	426,307	1,160,589	184,507	753,275	222,807	734,282	426,307
44	Grand Rapids, Mich.	1,904,109	158,600	990,489	755,020	787,147	1,116,962	1,441,140	219,226	494,123	727,791	351,407	1,089,733
45	Spokane, Wash.	7,102,174	35,641	6,564,291	502,242	7,048,872	113,302	3,984,196	54,833	3,367,121	562,242	3,870,894	113,302
46	Nashville, Tenn.	740,838	.....	563,794	177,044	578,082	162,756	331,238	.....	154,194	177,044	168,482	162,756
47	Lowell, Mass.	2,154,003	138,003	1,873,976	142,024	1,977,335	176,668	2,079,371	128,099	1,809,338	142,024	1,902,703	176,668
48	Cambridge, Mass.	3,101,685	851,374	1,012,348	1,237,963	1,293,545	1,808,140	3,636,872	1,100,949	1,297,960	1,237,963	1,828,732	1,808,140
49	Bridgeport, Conn.	156,637	20,900	114,912	20,825	136,155	20,482	251,031	61,343	168,863	20,825	230,549	20,482
50	New Bedford, Mass.	3,019,848	73,819	2,700,573	245,456	2,786,012	233,836	2,138,342	224,457	1,666,429	247,456	1,902,506	235,836
51	San Antonio, Tex.	170,610	4,175	137,773	28,662	143,012	27,598	438,377	8,500	401,215	28,662	410,779	27,598
52	Hartford, Conn.	1,477,659	278,732	597,173	601,754	926,081	551,578	1,400,439	605,630	210,636	584,173	866,442	533,997
53	Albany, N. Y.	2,047,101	220,467	1,377,197	449,437	1,404,505	642,296	1,468,735	110,011	909,287	449,437	826,439	642,296

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 91.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL COST PAYMENTS.					
			Classified by source.			Classified as—			Classified by object.			Classified as—	
		Total.	Receipts from sales of investments and supplies. (Table 20.)	Receipts which increased indebtedness. (Table 21.)	All other nonrevenue receipts. (Table 22.)	Receipts from the public.	Transfer receipts.	Total.	Payments for purchase of investments and supplies. (Table 20.)	Payments which decreased indebtedness. (Table 21.)	All other nongovernmental cost payments. (Table 22.)	Payments to the public.	Transfer payments.
54	Trenton, N. J.	$2,281,991	$30,500	$1,264,472	$987,019	$1,309,918	$972,073	$1,927,887	$113,958	$983,557	$830,372	$1,112,461	$815,426
55	Reading, Pa.	327,629	194,021	16,812	116,796	17,651	309,978	391,193	.....	274,402	116,796	81,220	309,978
56	Dallas, Tex.	1,307,467	49,579	957,957	299,931	1,188,980	118,487	481,140	60,532	120,677	299,931	362,653	118,487
57	Salt Lake City, Utah	1,370,786	5,292	1,331,427	34,067	1,352,815	17,971	846,126	7,212	804,847	34,067	828,155	17,971
58	Camden, N. J.	1,789,204	35,250	1,235,619	518,335	1,029,047	760,157	1,637,148	220,835	898,568	517,745	877,581	759,567
59	Springfield, Mass.	1,284,614	17,661	1,148,829	118,124	1,155,807	128,807	1,184,314	138,275	927,915	118,124	1,055,507	128,807
60	Lynn, Mass.	3,475,607	617,313	2,286,632	571,662	2,203,234	1,272,373	3,446,920	549,484	2,325,774	571,662	2,174,547	1,272,373
61	Lawrence, Mass.	1,778,636	21,000	1,734,848	22,788	1,736,487	42,149	1,745,094	50,018	1,672,288	22,788	1,702,945	42,149
62	Tacoma, Wash.	5,232,070	167,659	4,947,091	117,290	5,003,359	228,711	1,736,181	26,739	1,592,152	117,290	1,507,470	228,711
63	Des Moines, Iowa	749,996	7,895	716,324	25,777	749,986	10	285,105	8,201	251,127	25,777	285,095	10
64	Wilmington, Del.	1,761,168	134	605,023	1,156,011	610,838	1,150,330	1,401,658	5,487	242,160	1,154,011	253,328	1,148,330
65	Kansas City, Kans.	1,236,428	.....	1,063,598	172,830	1,028,083	208,345	811,479	72,318	565,998	173,163	602,801	208,678
66	Yonkers, N. Y.	3,688,529	.....	3,307,876	380,653	3,346,351	342,178	2,715,809	19,500	2,312,701	383,608	2,370,676	345,133
67	Youngstown, Ohio	1,387,031	54,253	834,313	498,065	767,759	619,272	979,176	100,993	379,118	499,065	359,304	619,872
68	Houston, Tex.	1,186,859	550	1,158,437	27,872	1,177,971	8,888	927,231	609	898,138	28,484	917,931	9,500
69	Norfolk, Va.	2,277,556	.....	1,967,814	309,742	1,963,898	313,658	1,492,757	76,215	1,106,800	309,742	1,179,099	313,658
70	Duluth, Minn.	557,214	3,765	539,456	13,993	552,214	5,000	293,548	7,935	271,620	13,993	288,548	5,000
71	Fort Worth, Tex.	2,613,755	3,818	2,082,712	527,225	2,235,287	378,468	818,174	36,211	347,300	434,663	532,268	285,906
72	Somerville, Mass.	1,139,167	.....	1,113,636	25,531	1,124,115	15,052	1,174,300	14,895	1,133,874	25,531	1,159,248	15,052
73	St. Joseph, Mo.	417,392	1,000	133,471	282,921	135,563	281,829	545,741	1,550	261,183	283,008	263,825	281,916
74	Utica, N. Y.	1,250,967	3,731	1,104,203	143,033	1,090,767	160,200	1,143,308	22,708	977,567	143,033	983,108	160,200
75	Troy, N. Y.	2,398,443	14,531	2,161,938	221,974	2,160,170	238,273	1,972,568	18,800	1,731,794	221,974	1,734,295	238,273
76	Elizabeth, N. J.	1,041,971	2,500	783,856	255,615	760,000	281,971	1,085,354	32,800	797,191	255,363	803,635	281,719
77	Schenectady, N. Y.	1,346,504	35,468	992,303	318,733	847,424	499,080	1,316,973	150,528	847,712	318,733	817,893	499,080
78	Waterbury, Conn.	1,389,753	35,500	1,267,573	86,680	1,288,085	101,668	682,277	50,502	545,095	86,680	580,609	101,668
79	Akron, Ohio	2,015,615	686,186	1,097,228	232,201	994,964	1,020,651	1,474,583	768,776	473,606	232,201	453,932	1,020,651
80	Oklahoma City, Okla.	3,567,397	96,190	3,322,599	148,608	3,556,012	11,385	843,137	.....	694,529	148,608	831,752	11,385
81	Manchester, N. H.	773,352	47,300	664,501	61,551	679,805	93,546	625,639	27,953	536,135	61,551	532,093	93,546
82	Hoboken, N. J.	2,219,734	16,213	1,424,160	779,361	1,377,416	842,318	2,027,439	51,978	1,202,973	772,488	1,191,994	835,445
83	Evansville, Ind.	340,279	16,000	200,074	124,205	201,517	138,762	461,391	55,710	281,476	124,205	322,629	138,762
84	Wilkes-Barre, Pa.	126,992	.....	120,309	6,683	125,241	1,751	44,491	.....	37,808	6,683	42,740	1,751
85	Erie, Pa.	364,464	18,509	274,167	71,788	275,939	88,525	244,378	40,156	152,428	51,794	175,847	68,531
86	Peoria, Ill.	484,579	11,550	411,735	61,294	408,828	75,751	455,224	30,595	362,143	62,486	378,281	76,943
87	Fort Wayne, Ind.	331,583	17,287	254,817	59,479	273,938	57,645	369,324	15,874	293,971	59,479	311,679	57,645
88	Harrisburg, Pa.	346,120	13,900	178,218	154,002	179,005	167,115	341,464	5,000	182,462	154,002	174,349	167,115
89	Savannah, Ga.	192,385	3,098	168,095	21,192	177,671	14,714	278,125	.....	256,933	21,192	263,411	14,714
90	Jacksonville, Fla.	527,282	.....	522,602	4,680	527,200	82	89,724	452	84,592	4,680	89,642	82
91	East St. Louis, Ill.	483,920	.....	469,738	14,182	469,887	14,033	248,073	36	233,855	14,182	234,040	14,032
92	Terre Haute, Ind.	119,200	2,280	113,616	3,304	119,200	.....	68,667	9,000	56,363	3,304	68,667	.....
93	Holyoke, Mass.	1,608,393	125,174	1,256,641	226,578	1,279,070	329,323	1,495,312	131,036	1,137,698	226,578	1,165,989	329,323
94	Portland, Me.	4,458,543	4,339	3,672,674	781,530	3,746,349	712,194	3,440,642	104,124	2,554,988	781,530	2,728,448	712,194
95	South Bend, Ind.	413,508	6,026	388,596	18,886	400,815	12,693	276,887	17,311	240,690	18,886	264,194	12,693
96	Charleston, S. C.	195,278	20,350	75,000	99,728	91,609	103,669	142,805	32,187	10,890	99,728	39,136	103,669
97	Brockton, Mass.	2,508,806	18,000	1,329,883	1,220,923	1,318,121	1,250,685	2,476,028	125,682	1,129,423	1,220,923	1,225,343	1,250,685
98	Passaic, N. J.	1,759,963	29,332	789,313	941,318	785,551	974,412	1,512,918	48,071	524,483	940,364	539,460	973,458
99	Bayonne, N. J.	2,292,821	155,250	1,653,480	484,091	1,449,130	843,691	1,797,149	232,550	1,079,941	484,658	952,891	844,258
100	Johnstown, Pa.	124,745	25,600	56,941	42,204	58,203	66,542	124,350	19,000	63,146	42,204	57,808	66,542
101	Wichita, Kans.	922,018	.....	916,389	5,629	921,518	500	338,318	.....	332,839	5,479	337,968	350
102	Covington, Ky.	765,493	.....	347,002	418,431	361,995	403,498	702,105	.....	286,043	416,062	300,976	401,129
103	Allentown, Pa.	311,294	1,000	263,043	47,251	275,277	36,017	180,610	17,900	115,459	47,251	144,593	36,017
104	Pawtucket, R. I.	1,216,710	.....	979,907	236,803	1,000,876	215,834	1,143,188	111,467	794,918	236,803	927,354	215,834
105	Springfield, Ill.	403,473	.....	395,276	8,197	399,216	4,257	575,818	2,970	564,651	8,197	571,561	4,257
106	Altoona, Pa.	430,063	24,000	375,295	30,788	379,511	50,572	267,225	79,225	157,212	30,788	216,653	50,572
107	Mobile, Ala.	293,278	.....	287,108	6,170	290,708	2,570	224,888	.....	218,718	6,170	222,318	2,570
108	Canton, Ohio	774,926	6,584	469,935	298,407	474,375	300,551	483,930	9,162	176,078	298,690	183,096	300,834
109	Saginaw, Mich.	747,782	28,860	373,249	345,673	371,909	375,873	822,180	27,458	449,049	345,673	446,307	375,873

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$441,417	$36,626	$237,991	$166,800	$189,686	$251,731	$472,265	$71,065	$234,400	$166,800	$220,534	$251,731
111	Sioux City, Iowa	110,739	327	109,020	1,392	110,739	.....	140,425	758	138,275	1,392	140,425	.....
112	Atlantic City, N. J.	2,735,682	160,000	1,976,247	599,435	1,725,895	1,009,787	1,814,790	484,908	730,447	599,435	805,003	1,009,787
113	Rockford, Ill.	684,769	.....	676,086	8,683	684,769	.....	390,987	3,200	379,104	8,683	390,987	.....
114	Lancaster, Pa.	124,341	.....	124,136	205	124,341	.....	57,452	.....	57,247	205	57,452	.....
115	Springfield, Ohio	651,457	60,639	278,228	312,590	270,134	381,323	647,497	112,302	221,097	314,098	264,666	382,831
116	Little Rock, Ark.	557,766	.....	547,747	10,019	551,211	6,555	242,290	.....	228,947	13,343	232,411	9,879
117	Sacramento, Cal.	91,895	.....	6,969	84,929	51,922	39,976	176,570	.....	91,351	85,219	136,304	40,266
118	Pueblo, Colo.	1,172,101	91,266	666,094	414,744	738,405	433,699	1,251,749	22,545	814,460	414,744	818,050	433,699
119	Chattanooga, Tenn.	345,368	59,399	224,777	61,192	233,918	111,450	261,467	2,804	197,471	61,192	150,017	111,450
120	Bay City, Mich.	393,445	.....	201,731	191,714	205,272	188,173	550,089	.....	359,275	191,714	362,816	188,173
121	York, Pa.	154,193	42,950	109,729	1,514	110,071	44,122	117,007	33,922	81,571	1,514	72,885	44,122
122	Malden, Mass.	1,024,739	41,510	890,407	92,732	967,045	57,694	1,089,933	72,999	924,202	92,732	1,032,239	57,694
123	New Britain, Conn.	631,976	.....	593,711	48,265	591,839	40,137	389,050	43,020	297,765	48,265	348,913	40,137
124	Haverhill, Mass.	926,035	32,190	769,083	124,762	796,346	129,689	919,833	86,915	708,156	124,762	790,144	129,689

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 91.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	NONREVENUE RECEIPTS.						NONGOVERNMENTAL COST PAYMENTS.					
		Total.	Classified by source.			Classified as—		Total.	Classified by object.			Classified as—	
			Receipts from sales of investments and supplies. (Table 20.)	Receipts which increased indebtedness. (Table 21.)	All other nonrevenue receipts. (Table 22.)	Receipts from the public.	Transfer receipts.		Payments for purchases of investments and supplies. (Table 20.)	Payments which decreased indebtedness. (Table 21.)	All other nongovernmental cost payments. (Table 22.)	Payments to the public.	Transfer payments.
125	Salem, Mass.	$609,151	$30,972	$562,889	$15,290	$597,070	$12,081	$627,271	$12,580	$599,401	$15,290	$615,190	$12,081
126	Lincoln, Nebr.	188,435	.....	172,985	15,450	181,893	6,542	254,976	.....	239,526	15,450	248,434	6,542
127	Berkeley, Cal.	108,367	.....	91,359	16,608	97,079	11,088	94,934	.....	78,326	16,608	83,846	11,088
128	Davenport, Iowa.	226,100	10,593	207,459	8,048	218,835	7,265	258,380	14,480	235,852	8,048	251,115	7,265
129	Topeka, Kans.	242,113	.....	214,469	27,644	175,822	66,291	253,138	45,000	180,494	27,644	186,847	66,291
130	McKeesport, Pa.	329,356	3,930	252,007	73,419	279,589	49,767	372,855	11,000	288,436	73,419	323,088	49,767
131	Flint, Mich.	662,173	1,850	557,068	103,255	566,605	95,568	252,040	.....	148,785	103,255	156,472	95,568
132	Tampa, Fla.	286,081	33,500	242,802	9,779	210,221	75,860	280,130	33,630	236,721	9,779	204,270	75,860
133	San Diego, Cal.	1,131,572	.....	1,061,921	69,651	1,101,917	29,655	173,531	11,000	92,737	69,794	143,733	29,798
134	El Paso, Tex.	1,605,687	.....	1,404,473	201,214	1,409,699	195,988	367,245	.....	168,765	198,480	173,991	193,254
135	Wheeling, W. Va.	151,385	.....	32,545	118,840	34,266	117,119	183,904	.....	65,064	118,840	66,785	117,119
136	Racine, Wis.	230,689	17,548	207,526	5,615	213,991	16,698	193,331	12,117	175,599	5,615	176,633	16,698
137	Kalamazoo, Mich.	533,459	16,345	443,806	73,308	446,485	86,974	475,258	813	401,137	73,308	388,284	86,974
138	Superior, Wis.	586,823	.....	240,066	346,757	248,738	338,085	533,604	1,930	259,235	272,439	269,837	263,767
139	Augusta, Ga.	240,362	.....	186,450	53,912	213,199	27,163	172,812	.....	118,900	53,912	145,649	27,163
140	Macon, Ga.	787,242	8,750	730,563	47,929	752,043	35,199	138,897	35,829	55,139	47,929	103,698	35,199
141	Newton, Mass.	2,278,267	404,408	1,430,575	443,284	1,668,381	609,886	2,558,660	384,555	1,730,821	443,284	1,948,774	609,886
142	Butte, Mont.	565,998	1,695	519,247	44,856	532,507	33,491	623,222	59,039	519,327	44,856	589,731	33,491
143	Woonsocket, R. I.	1,805,899	136,000	1,308,834	361,065	1,451,811	354,088	1,781,979	92,561	1,328,353	361,065	1,427,891	354,088
144	Chester, Pa.	464,052	500	394,111	69,441	395,694	68,358	157,841	.....	88,400	69,441	89,483	68,358
145	Montgomery, Ala.	796,852	.....	714,069	82,783	725,072	71,780	505,655	.....	413,304	92,351	424,307	81,348
146	Fitchburg, Mass.	1,209,823	323,781	827,852	58,190	547,448	662,375	1,189,039	290,270	840,579	58,190	526,664	662,375
147	Dubuque, Iowa.	108,904	.....	99,694	9,210	100,867	8,037	76,511	2,750	64,551	9,210	68,474	8,037
148	Galveston, Tex.	520,264	6,000	388,718	125,546	380,008	140,256	325,516	95,840	104,130	125,546	185,260	140,256
149	Elmira, N. Y.	302,184	1,000	239,648	61,536	240,578	61,606	306,774	11,949	233,289	61,536	245,168	61,606
150	New Castle, Pa.	184,714	.....	153,421	31,293	155,603	29,111	107,636	.....	76,343	31,293	78,525	29,111
151	West Hoboken, N. J.	414,455	.....	388,389	26,066	388,905	25,550	417,519	.....	391,453	26,066	391,969	25,550
152	Knoxville, Tenn.	526,304	11,900	253,965	260,439	257,350	268,954	563,221	.....	296,521	266,700	288,006	275,215
153	Hamilton, Ohio.	337,370	327	158,867	178,176	104,847	232,523	346,242	57,146	110,920	178,176	113,719	232,523
154	Springfield, Mo.	65,185	.....	43,902	21,283	47,795	17,390	81,096	.....	59,813	21,283	63,706	17,390
155	East Orange, N. J.	2,698,207	308,145	1,680,488	709,574	1,492,484	1,205,723	2,071,224	195,522	1,438,795	436,907	1,138,168	933,056
156	Quincy, Ill.	172,209	.....	143,126	29,083	147,683	24,526	266,364	15,954	220,100	30,310	240,611	25,753
157	Roanoke, Va.	645,734	.....	414,773	230,961	419,038	226,696	259,330	970	97,049	161,311	102,284	157,046
158	Lexington, Ky.	445,150	175	241,375	203,600	242,279	202,871	445,049	.....	238,641	206,408	239,379	205,679
159	Huntington, W. Va.	514,670	.....	442,902	71,768	449,786	64,884	71,940	.....	172	71,768	7,056	64,884
160	Joliet, Ill.	243,713	.....	232,623	11,090	234,630	9,083	255,953	6,444	239,219	10,290	247,670	8,283
161	Auburn, N. Y.	448,907	1,770	215,127	232,010	168,547	280,360	487,335	56,368	195,130	235,837	203,148	284,187
162	Charlotte, N. C.	45,074	.....	26,707	18,367	31,074	14,000	45,066	.....	26,699	18,367	31,066	14,000
163	Taunton, Mass.	1,014,599	144,900	583,772	285,927	606,064	408,535	1,022,123	179,893	556,303	285,927	613,588	408,535
164	Everett, Mass.	868,868	238,500	501,596	128,772	295,186	573,682	979,901	237,000	614,129	128,772	406,219	573,682
165	Portsmouth, Va.	460,648	7,900	356,575	96,173	354,050	106,598	228,693	7,900	119,116	101,677	116,591	112,102
166	Pittsfield, Mass.	1,122,190	.....	1,108,996	13,194	1,119,663	2,527	611,598	.....	598,404	13,194	609,071	2,527
167	Quincy, Mass.	939,056	17,065	918,762	3,229	936,356	2,700	773,091	19,871	749,991	3,229	770,391	2,700
168	Cedar Rapids, Iowa.	294,123	.....	283,674	10,449	293,361	762	166,198	.....	155,749	10,449	165,436	762
169	Oshkosh, Wis.	309,411	.....	259,513	50,898	259,411	50,000	460,437	120,154	286,065	54,218	407,117	53,320
170	Perth Amboy, N. J.	969,067	234,030	642,962	92,075	335,327	633,740	793,523	308,700	392,748	92,075	159,783	633,740
171	Lansing, Mich.	491,574	.....	281,433	210,141	284,510	207,064	441,120	700	242,843	197,577	246,620	194,500
172	Pasadena, Cal.	161,787	.....	61,565	100,222	80,314	81,473	200,974	50	100,702	100,222	119,501	81,473
173	Amsterdam, N. Y.	269,962	.....	201,839	68,123	202,854	67,108	309,734	.....	241,611	68,123	242,626	67,108
174	Jackson, Mich.	122,055	.....	120,910	1,145	122,055	.....	127,195	.....	126,050	1,145	127,195	.....
175	Jamestown, N. Y.	459,155	.....	260,231	198,924	272,373	186,782	393,308	4,150	189,170	199,988	205,462	187,846
176	San Jose, Cal.	12,554	.....	10,754	1,800	10,865	1,689	53,311	18,000	33,511	1,800	51,622	1,689
177	Decatur, Ill.	224,457	17,045	182,068	25,344	198,563	25,894	149,351	34,076	89,931	25,344	123,457	25,894
178	Mount Vernon, N. Y.	1,292,769	25,000	623,363	644,406	574,153	718,616	1,009,497	80,000	290,370	639,127	296,160	713,337
179	Joplin, Mo.	58,405	.....	50,200	8,205	54,549	3,856	94,076	.....	85,871	8,205	90,220	3,856
180	Williamsport, Pa.	101,003	19,000	14,365	67,638	14,371	86,632	162,338	.....	94,700	67,638	75,706	86,632
181	Niagara Falls, N. Y.	784,564	.....	599,601	184,963	607,375	177,189	383,769	2,600	264,454	116,715	274,828	108,941
182	Muskogee, Okla.	651,053	500	587,499	63,054	536,310	114,743	307,897	85,000	158,930	63,967	192,241	115,656
183	Lima, Ohio.	292,043	45,534	85,613	160,896	26,300	265,743	380,892	67,201	152,795	160,896	115,149	265,743
184	Chelsea, Mass.	3,065,641	1,020,064	1,066,454	979,123	832,461	2,233,180	2,948,944	240,652	1,729,169	979,123	715,764	2,233,180
185	Aurora, Ill.	130,554	1,500	116,428	12,626	126,978	3,576	97,799	2,100	82,163	13,536	93,313	4,486
186	New Rochelle, N. Y.	1,253,652	4,000	1,237,844	11,808	1,237,921	15,731	650,551	3,000	634,414	13,137	633,491	17,060
187	Austin, Tex.	100,413	.....	20,973	79,440	25,809	74,604	52,870	9,388	38,646	4,836	52,870	.....
188	La Crosse, Wis.	287,628	17,000	212,263	58,365	213,369	74,259	286,816	67,669	160,782	58,365	212,557	74,259
189	Newport, Ky.	337,637	.....	119,729	217,908	124,644	212,993	361,858	.....	143,950	217,908	148,865	212,993
190	Orange, N. J.	1,729,911	457,481	1,230,019	42,411	935,474	794,437	1,570,154	327,202	1,200,541	42,411	775,717	794,437
191	Lorain, Ohio.	528,609	53,377	346,966	128,266	381,516	147,093	394,476	28,992	237,218	128,266	247,383	147,093
192	Council Bluffs, Iowa.	93,027	1,316	90,240	1,471	93,027	.....	94,919	1,316	92,132	1,471	94,919	.....
193	Lynchburg, Va.	523,106	8,600	130,000	384,506	140,671	382,435	526,668	47,168	137,100	342,400	186,339	340,329

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TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 91.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From sales of investments.						For purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.	From sales of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For purchase of supplies.[4]
	Grand total	$41,985,524	$37,302,585	$2,789,778	$854,232	$871,557	$167,372	$77,818,153	$68,474,366	$8,387,326	$1,641,449	$1,082,089	$232,923
	Group I	23,083,023	20,270,873	1,958,910	416,144	371,423	65,673	52,069,663	46,494,490	4,585,182	442,474	437,060	110,457
	Group II	6,055,214	5,513,747	204,646	136,950	144,599	55,272	7,046,090	5,552,437	355,534	862,057	247,607	28,455
	Group III	6,015,501	5,327,511	336,555	127,351	215,651	8,433	10,677,455	9,527,182	715,471	121,021	289,582	24,199
	Group IV	2,674,678	2,299,479	178,237	66,584	111,584	18,794	3,749,978	3,186,393	388,388	99,118	43,198	32,881
	Group V	4,157,108	3,890,975	111,430	107,203	28,300	19,200	4,274,067	3,713,864	342,751	116,779	64,642	36,931
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
1	New York, N. Y	$18,724,134	$16,858,480	$1,125,000	$370,231	$370,423		$40,017,040	$38,188,917	$1,397,500		$430,623	
2	Chicago, Ill	291,307		285,782			$5,525	857,812	21,189	403,763	$390,974		$41,886
3	Philadelphia, Pa	816,075	413,400	357,275	45,400			3,203,804	2,311,565	840,739	51,500		
4	St. Louis, Mo	68,051		67,950			101	73,006		68,783			4,223
5	Boston, Mass	2,189,903	2,093,500	95,403		1,000		4,476,121	2,694,822	1,776,099		5,200	
6	Cleveland, Ohio	491,499	403,952	27,500			60,047	818,713	656,323	98,298			64,092
7	Baltimore, Md	13,234	12,741		493			1,474,956	1,473,483			1,237	256
8	Pittsburgh, Pa	488,820	488,800		20			1,148,211	1,148,211				
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich	$720,655	$653,780	$14,500	$13,000		$39,375	$1,400,365	$962,262	$8,016	$430,000		$87
10	Buffalo, N. Y	1,507,748	1,490,591	13,418	3,500		239	1,544,762	1,531,810	7,200	5,752		
11	San Francisco, Cal												
12	Milwaukee, Wis	8,500		8,500				47,368		38,829			8,539
13	Cincinnati, Ohio	1,456,755	1,443,401	87	4,902	$8,365		903,395	864,877	3,793		$34,725	
14	Newark, N. J	871,960	722,460	149,500				1,306,402	1,139,402	165,000	2,000		
15	Los Angeles, Cal	1,146,955	1,138,610		8,345			853,589	478,380		375,209		
16	New Orleans, La	142,644		7,641	107,203	27,800		146,471	26,824	18,551	49,096	52,000	
17	Washington, D. C	108,434				108,434		165,462		4,580		160,882	
18	Minneapolis, Minn	91,563	64,905	11,000			15,658	678,276	548,882	109,565			19,829
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
19	Jersey City, N. J	$444,998	$442,698	$2,300				$926,040	$926,040				
20	Seattle, Wash												
21	Kansas City, Mo	66,900	65,000	1,900				555,977	525,460	$30,050			$467
22	Indianapolis, Ind	45,724		19,756		$22,304	$3,664	111,929		49,205		$58,999	3,725
23	Providence, R. I	662,373	506,489	95,500	$58,384	2,000		1,432,330	1,254,780	177,550			
24	Louisville, Ky	63,496	55,000	6,996	1,500			12,324	12,060				264
25	Rochester, N. Y	100,477	90,427	10,050				74,225	62,325	11,900			
26	Denver, Colo	82,600	49,000	33,600				280,000	120,000	160,000			
27	Portland, Oreg	49,352	48,352			1,000		449,460	417,649	2,500	$29,311		
28	St. Paul, Minn	37,394	23,394	14,000				42,076	19,076	23,000			
29	Columbus, Ohio	990,215	949,550	2,000		38,346	319	1,328,443	1,211,500	11,500		105,124	319
30	Toledo, Ohio	405,162	394,329	269	6,411		4,153	405,380	378,931	7,390		300	18,759
31	Atlanta, Ga	155,000	155,000					282,000	247,000	35,000			
32	Oakland, Cal												
33	Worcester, Mass	134,505	95,000	39,505				408,234	358,040	40,539	900	8,755	
34	Birmingham, Ala	1,090	1,090					16,241			16,241		
35	Syracuse, N. Y	54,571		54,571				49,700		49,700			
36	New Haven, Conn	43,435	25,300	18,135				4,116		4,116			
37	Memphis, Tenn												
38	Scranton, Pa							152,000	152,000				
39	Richmond, Va	8,050		6,250	1,800			518,848	500,198	17,250		1,400	
40	Paterson, N. J	7,000	7,000					104,955	97,955	7,000			
41	Omaha, Nebr	460,138	305,395		13,309	141,434		432,049	324,734	20,500	1,990	84,215	610
42	Fall River, Mass	295,003	270,003		25,000			393,663	360,932		25,057	7,674	
43	Dayton, Ohio	126,307	114,807	11,500				184,507	158,214	26,293			
44	Grand Rapids, Mich	158,600	158,600					219,226	217,471	1,755			
45	Spokane, Wash	35,641	30,000	5,641				54,833	50,003	4,830			
46	Nashville, Tenn												
47	Lowell, Mass	138,003	136,078	1,925				128,009	119,809	1,900		6,300	
48	Cambridge, Mass	851,374	823,763		20,747	6,567	297	1,100,949	1,068,744	2,850		9,300	55
49	Bridgeport, Conn	20,900	20,900					61,343	61,343				
50	New Bedford, Mass	73,819	73,819					224,457	217,107			7,350	
51	San Antonio, Tex	4,175			175	4,000		8,500	8,500				
52	Hartford, Conn	278,732	266,500	12,232				605,630	541,302	16,641	47,522	165	
53	Albany, N. Y	220,467	220,017	425	25			110,011	96,009	14,002			

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 20. NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 91.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From sales of investments.						For purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.	From sales of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For purchase of supplies.[4]
54	Trenton, N. J.	$30,500	$25,500	$5,000				$113,058	$100,058	$13,870			
55	Reading, Pa.	194,021	194,000				$21						
56	Dallas, Tex.	49,579	23,250		$9,844	$11,485		60,532	60,532				
57	Salt Lake City, Utah	5,292					5,292	7,212			$1,601		$5,611
58	Camden, N. J.	35,250	29,350	5,900				220,535	213,535	7,300			
59	Springfield, Mass.	17,661	17,000				661	138,275	137,614				661
60	Lynn, Mass.	617,313	617,210	103				549,484	535,704	1,164		$12,616	
61	Lawrence, Mass.	21,000	21,000					50,018	42,000			8,018	
62	Tacoma, Wash.	167,689	145,689		22,000			26,739	25,237	1,502			
63	Des Moines, Iowa	7,895					7,895	8,201					8,201
64	Wilmington, Del.	134			134			5,487		5,487			
65	Kansas City, Kans.							72,318	58,728				13,590
66	Yonkers, N. Y.							19,500		19,500			
67	Youngstown, Ohio	54,253	14,230	40,023				100,993	83,625	17,368			
68	Houston, Tex.	550			550			609					609
69	Norfolk, Va.							76,215	76,215				
70	Duluth, Minn.	3,765					3,765	7,935	5,000				2,935
71	Fort Worth, Tex.	3,818			3,818			36,211			36,211		
72	Somerville, Mass.							14,835		14,835			
73	St. Joseph, Mo.	1,000		1,000				1,550		1,550			
74	Utica, N. Y.	3,731		3,731				22,708		22,708			
75	Troy, N. Y.	14,531	8,293	2,238		4,000		18,800	10,800			8,000	
76	Elizabeth, N. J.	2,500	2,500					32,800	29,000	3,800			
77	Schenectady, N. Y.	35,468	35,468					150,528	150,528				
78	Waterbury, Conn.	35,500	11,000	24,500				50,502	16,000	34,502			
79	Akron, Ohio	686,188	654,708	31,480				768,776	731,520	37,256			
80	Oklahoma City, Okla.	96,190			91	96,099							
81	Manchester, N. H.	47,300	47,300					27,933	22,700		5,233		
82	Hoboken, N. J.	16,213	16,213					51,978	51,978				
83	Evansville, Ind.	16,000		16,000				55,710		25,410	20,100	10,200	
84	Wilkes-Barre, Pa.												
85	Erie, Pa.	18,509	18,000				509	40,136	40,015				141
86	Peoria, Ill.	11,550		10,550	1,000			30,595	11,500	16,970	2,125		
87	Fort Wayne, Ind.	17,287	7,914	9,373				15,874		15,874			
88	Harrisburg, Pa.	13,900	13,400		500			5,000	5,000				
89	Savannah, Ga.	3,098			3,098								
90	Jacksonville, Fla.							452					452
91	East St. Louis, Ill.							36					36
92	Terre Haute, Ind.	2,280		2,280				9,000		9,000			
93	Holyoke, Mass.	125,174	125,174					131,036	131,036				
94	Portland, Me.	4,339			4,339			104,124	82,644	9,887	11,179	414	
95	South Bend, Ind.	6,026		6,026				17,311		17,311			
96	Charleston, S. C.	20,550	55,000	14,100	1,450			32,187	11,940	20,247			
97	Brockton, Mass.	18,000	18,000					125,682	49,232	75,000		1,450	
98	Passaic, N. J.	29,332	29,332					48,071	45,571	2,500			
99	Bayonne, N. J.	155,250	155,250					232,550	228,750	3,800			
100	Johnstown, Pa.	25,600	25,000		600			19,000	19,000				
101	Wichita, Kans.												
102	Covington, Ky.												
103	Allentown, Pa.	1,000	1,000					17,900	17,900				
104	Pawtucket, R. I.							111,467	104,390		7,077		
105	Springfield, Ill.							2,970		2,970			
106	Altoona, Pa.	24,000	24,000					79,225	79,225				
107	Mobile, Ala.												
108	Canton, Ohio	6,584		5,933			651	9,162		8,517			645
109	Saginaw, Mich.	28,860	9,700		19,160			27,458	9,386		15,572	2,500	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$36,626		$400	$36,226			$71,065	$30,000		$51,065		
111	Sioux City, Iowa	327			158		$169	758					$758
112	Atlantic City, N. J.	160,000	$160,000					484,908	484,908				
113	Rockford, Ill.							3,200		$3,200			
114	Lancaster, Pa.												
115	Springfield, Ohio	60,639	18,016	42,623				112,302	68,302	44,000			
116	Little Rock, Ark.												
117	Sacramento, Cal.												
118	Pueblo, Colo.	91,266	91,266					22,545	22,545				
119	Chattanooga, Tenn.	59,399	59,399					2,804	2,804				
120	Bay City, Mich.												
121	York, Pa.	42,950	42,950					33,922	33,900	22			
122	Malden, Mass.	41,510	19,210	20,300		$2,000		72,999	41,683	25,300	16	$6,000	
123	New Britain, Conn.							43,020	39,981	1,439		1,600	
124	Haverhill, Mass.	32,190	21,655	9,535	1,000			86,915	76,250	8,616	2,011	38	

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 91.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	RECEIPTS.						PAYMENTS.					
			From sales of investments.						For purchase of investments.				
		Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[1]	By private trust funds and public trust funds for nonmunicipal uses.	From sales of supplies.[2]	Total.	By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For purchase of supplies.[4]
125	Salem, Mass.	$30,972			$30,972			$12,580		$11,304	$126	$1,150	
126	Lincoln, Nebr.												
127	Berkeley, Cal.												
128	Davenport, Iowa.	10,593					$10,593	14,480					$14,480
129	Topeka, Kans.							45,000	$20,000	25,000			
130	McKeesport, Pa.	3,930			3,930			11,000	11,000				
131	Flint, Mich.	1,850				$1,850							
132	Tampa, Fla.	33,500	$33,500					33,630	33,500				130
133	San Diego, Cal.							11,000			11,000		
134	El Paso, Tex.												
135	Wheeling, W. Va.												
136	Racine, Wis.	17,548		$4,371	13,177			12,117		12,117			
137	Kalamazoo, Mich.	16,345	15,500				845	813					813
138	Superior, Wis.							1,930		1,930			
139	Augusta, Ga.												
140	Macon, Ga.	8,750			8,750			35,829	35,829				
141	Newton, Mass.	404,408	404,408					384,555	354,413	9	30,133		
142	Butte, Mont.	1,895		1,895				59,039	57,039	2,000			
143	Woonsocket, R. I.	136,000	136,000					92,561	92,561				
144	Chester, Pa.	[5]500	500										
145	Montgomery, Ala.												
146	Fitchburg, Mass.	323,781	323,720	61				290,270	282,400	5,770		2,100	
147	Dubuque, Iowa.							2,750		750	2,000		
148	Galveston, Tex.	6,000			6,000			95,840	95,840				
149	Elmira, N. Y.	1,000		1,000				11,949		9,994	1,955		
150	New Castle, Pa.												
151	West Hoboken, N. J.												
152	Knoxville, Tenn.	11,900	10,650		1,250								
153	Hamilton, Ohio.	327		327				57,146	55,619	1,527			
154	Springfield, Mo.												
155	East Orange, N. J.	308,145	308,145					195,522	192,022	3,500			
156	Quincy, Ill.							15,954			15,954		
157	Roanoke, Va.							970	970				
158	Lexington, Ky.	175			175								
159	Huntington, W. Va.												
160	Joliet, Ill.							6,444		6,444			
161	Auburn, N. Y.	1,770	1,770					56,368	55,839	529			
162	Charlotte, N. C.												
163	Taunton, Mass.	144,900	144,900					179,893	176,664			3,229	
164	Everett, Mass.	238,500	225,000			13,500		237,000	221,000			16,000	
165	Portsmouth, Va.	7,900	7,900					7,900	7,900				
166	Pittsfield, Mass.												
167	Quincy, Mass.	17,065		6,115		10,950		19,871		4,046		15,825	
168	Cedar Rapids, Iowa.												
169	Oshkosh, Wis.							120,154		120,154			
170	Perth Amboy, N. J.	234,030	234,030					308,700	308,700				
171	Lansing, Mich.							700				700	
172	Pasadena, Cal.							50			50		
173	Amsterdam, N. Y.												
174	Jackson, Mich.												
175	Jamestown, N. Y.							4,150	4,150				
176	San Jose, Cal.							18,000				18,000	
177	Decatur, Ill.	17,045	12,480	1,000	3,565			34,076	32,076	2,000			
187	Mount Vernon, N. Y.	25,000	25,000					80,000	55,000	25,000			
179	Joplin, Mo.												
180	Williamsport, Pa.	19,000	19,000										
181	Niagara Falls, N. Y.							2,600		2,600			
182	Muskogee, Okla.	500			500			85,000	85,000				
183	Lima, Ohio.	45,534	42,452				3,082	67,201	63,524				3,677
184	Chelsea, Mass.	1,020,064	1,004,561	15,503				240,652	225,652	15,000			
185	Aurora, Ill.	1,500			1,500			2,100		700	1,400		
186	New Rochelle, N. Y.	4,000		4,000				3,000		3,000			
187	Austin, Tex.							9,388					9,388
188	La Crosse, Wis.	17,000	17,000					67,669	66,600		1,069		
189	Newport, Ky.												
190	Orange, N. J.	457,481	453,181	4,300				327,202	320,402	6,800			
191	Lorain, Ohio.	53,377	50,182				3,195	28,992	22,623				6,369
192	Council Bluffs, Iowa.	1,316					1,316	1,316					1,316
193	Lynchburg, Va.	8,600	8,600					47,168	47,168				

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

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

City number.	CITY.	NONREVENUE RECEIPTS.											
		Total.	Classified by character of obligation.									Classified as—	
			Bonds, notes, warrants, and judgments.	Trust liabilities.					Liabilities as agent for other civil divisions.			Received from public.	Received from funds of city.[1]
				Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.		
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.					
	Grand total	$641,876,756	$567,996,589	$22,709,591	$134,681	$81,016	$22,309,524	$184,370	$51,170,576	$31,463,883	$19,706,693	$584,433,637	$57,443,119
	Group I	381,703,998	350,524,365	13,087,844	11,531	4,986	12,924,671	146,656	18,091,789	13,817,044	4,274,745	339,555,826	42,148,172
	Group II	69,793,912	48,255,877	3,539,097	3,137	.....	3,517,815	18,145	17,998,938	10,359,276	7,639,662	63,905,761	5,888,151
	Group III	96,136,721	85,311,721	4,566,977	56,174	38,698	4,459,087	13,018	6,258,023	3,456,342	2,801,681	91,629,263	4,507,458
	Group IV	57,607,871	51,662,034	950,943	44,973	24,803	879,105	2,062	5,094,894	2,327,941	2,766,953	55,293,039	2,314,832
	Group V	36,634,254	32,342,592	564,730	18,866	12,529	528,846	4,489	3,726,932	1,503,280	2,223,652	34,049,748	2,584,506
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
1	New York, N. Y	$298,383,969	$286,181,424	$11,013,361	.....	.....	$10,869,973	$143,388	$1,189,184	$1,189,184	.....	$260,951,362	$37,432,607
2	Chicago, Ill	31,364,159	25,176,465	674,556	.....	.....	674,506	50	5,513,138	2,683,621	$2,829,517	31,364,159	.....
3	Philadelphia, Pa	21,527,852	17,991,172	44,057	.....	$57	44,000	.....	3,492,623	3,492,623	.....	19,328,352	2,199,500
4	St. Louis, Mo	2,900,791	359,581	771,735	.....	.....	771,063	672	1,769,475	1,769,475	.....	2,900,791	.....
5	Boston, Mass	12,422,544	9,235,056	295,919	$6,243	4,929	284,747	.....	2,841,569	2,841,569	.....	12,285,344	137,200
6	Cleveland, Ohio	7,910,330	5,134,615	271,269	5,288	.....	264,571	1,410	2,504,446	1,059,218	1,445,228	7,287,665	622,665
7	Baltimore, Md	2,071,225	2,962,848	8,377	.....	.....	7,241	1,136	.....	.....	.....	1,868,325	1,102,900
8	Pittsburgh, Pa	4,223,128	3,433,204	8,570	.....	.....	8,570	.....	781,354	781,354	.....	3,569,828	653,300
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich	$2,864,225	$1,378,381	$221,495	.....	.....	$221,495	.....	$1,264,349	$986,212	$278,137	$1,669,285	$1,194,940
10	Buffalo, N. Y	5,839,810	5,378,508	183,335	.....	.....	183,335	.....	277,967	102,610	175,357	4,308,000	1,531,810
11	San Francisco, Cal	7,254,564	3,792,526	788,744	.....	.....	788,744	.....	2,673,294	2,673,294	.....	7,254,564	.....
12	Milwaukee, Wis	5,619,175	4,072,981	372,454	.....	.....	372,454	.....	1,173,740	1,073,256	100,484	5,619,175	.....
13	Cincinnati, Ohio	4,320,481	1,841,461	368,184	$3,137	.....	347,559	$17,488	2,110,836	909,856	1,200,980	3,455,604	864,877
14	Newark, N. J	15,971,898	13,417,134	138,187	.....	.....	138,187	.....	2,416,577	1,312,601	1,103,976	14,702,636	1,269,262
15	Los Angeles, Cal	13,774,550	6,401,725	396,322	.....	.....	396,322	.....	6,976,503	2,498,691	4,477,812	13,296,170	478,380
16	New Orleans, La	8,635,433	8,199,433	436,000	.....	.....	435,343	657	.....	.....	.....	8,635,433	.....
17	Washington, D. C	742,267	154,596	562,176	.....	.....	562,176	.....	25,495	25,495	.....	742,267	.....
18	Minneapolis, Minn	4,771,509	3,619,132	72,200	.....	.....	72,200	.....	1,080,177	777,261	302,916	4,162,627	608,882
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
19	Jersey City, N. J	$11,233,782	$9,491,965	$2,740	.....	.....	$2,740	.....	$1,739,077	$630,311	$1,108,766	$10,960,263	$273,519
20	Seattle, Wash	10,066,191	9,522,906	506,725	.....	.....	506,725	.....	36,560	36,560	.....	10,066,191	.....
21	Kansas City, Mo	3,767,082	2,429,818	1,337,264	.....	.....	1,337,264	.....	.....	.....	.....	3,591,926	175,156
22	Indianapolis, Ind	1,139,595	544,900	594,695	.....	.....	594,695	.....	.....	.....	.....	1,139,595	.....
23	Providence, R. I	1,078,825	486,385	29,139	$7,897	$10,230	11,012	.....	563,301	563,301	.....	918,325	160,500
24	Louisville, Ky	2,127,332	2,036,743	90,589	.....	.....	90,589	.....	.....	.....	.....	2,127,332	.....
25	Rochester, N. Y	9,396,321	8,648,903	745,865	8,570	3,759	733,536	.....	1,553	1,553	.....	9,333,996	62,325
26	Denver, Colo	3,153,421	2,258,966	235,815	.....	.....	235,815	.....	658,640	658,640	.....	3,143,921	9,500
27	Portland, Oreg	10,455,843	10,428,813	27,030	.....	.....	27,030	.....	.....	.....	.....	10,128,195	327,648
28	St. Paul, Minn	2,391,992	2,349,112	34,440	.....	.....	34,440	.....	8,440	8,440	.....	2,375,992	16,000
29	Columbus, Ohio	1,619,371	1,489,119	130,252	.....	.....	117,254	$12,998	.....	.....	.....	444,371	1,175,000
30	Toledo, Ohio	1,361,782	1,348,340	13,442	300	281	12,861	.....	.....	.....	.....	1,084,079	277,703
31	Atlanta, Ga	1,218,279	1,217,664	615	.....	.....	615	.....	.....	.....	.....	971,279	247,000
32	Oakland, Cal	387,290	317,454	68,376	.....	.....	68,376	.....	1,460	1,460	.....	387,290	.....
33	Worcester, Mass	2,928,935	2,498,602	17,996	8,755	5,953	3,288	.....	412,337	273,203	139,134	2,827,420	101,515
34	Birmingham, Ala	3,808,617	3,877,006	21,611	.....	.....	21,611	.....	.....	.....	.....	3,808,617	.....
35	Syracuse, N. Y	3,543,175	2,915,697	176,635	.....	.....	176,635	.....	450,843	73,165	377,678	3,508,175	35,000
36	New Haven, Conn	674,163	508,270	11,273	.....	63	11,210	.....	154,620	25,642	128,978	674,163	.....
37	Memphis, Tenn	1,403,132	1,385,182	17,950	.....	.....	17,950	.....	.....	.....	.....	1,403,132	.....
38	Scranton, Pa	429,391	429,391	.....	.....	.....	.....	.....	.....	.....	.....	277,391	152,000
39	Richmond, Va	556,960	551,400	5,560	1,400	100	4,060	.....	.....	.....	.....	56,960	500,000
40	Paterson, N. J	2,772,012	2,231,004	20	.....	.....	.....	20	540,988	250,963	290,025	2,677,012	95,000
41	Omaha, Nebr	2,453,186	2,087,019	366,167	.....	.....	366,167	.....	.....	.....	.....	2,300,747	152,439
42	Fall River, Mass	1,197,970	845,014	12,627	7,675	4,891	61	.....	340,329	208,899	131,430	1,197,970	.....
43	Dayton, Ohio	949,548	949,548	.....	.....	.....	.....	.....	.....	.....	.....	770,041	179,507
44	Grand Rapids, Mich	990,489	982,910	7,579	5,029	.....	2,550	.....	.....	.....	.....	772,917	217,572
45	Spokane, Wash	6,564,291	6,529,834	10,829	.....	.....	10,829	.....	23,628	23,628	.....	6,509,526	54,765
46	Nashville, Tenn	563,794	563,794	.....	.....	.....	.....	.....	.....	.....	.....	563,794	.....
47	Lowell, Mass	1,873,976	1,616,305	9,112	6,300	2,812	.....	.....	248,559	167,711	80,848	1,833,076	40,900
48	Cambridge, Mass	1,012,348	731,828	6,403	2,733	3,670	.....	.....	274,117	160,009	114,108	853,948	158,400
49	Bridgeport, Conn	114,912	144	.....	.....	.....	.....	.....	114,768	105,939	8,829	114,912	.....
50	New Bedford, Mass	2,700,573	2,345,132	46,604	7,350	6,863	32,391	.....	308,837	190,183	118,654	2,700,573	.....
51	San Antonio, Tex	137,773	136,944	829	.....	.....	829	.....	.....	.....	.....	137,773	.....
52	Hartford, Conn	597,173	528,602	241	165	76	.....	.....	70,330	70,330	.....	597,173	.....
53	Albany, N. Y	1,377,197	1,029,007	38,554	.....	.....	38,554	.....	309,636	6,405	303,231	1,281,188	96,009

[1] Sinking funds, public trust funds for municipal uses, and investment funds.
[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 92.]

NONGOVERNMENTAL PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
Total.	Classified by character of obligation.							Classified as—					City number.
	Bonds, notes, warrants, and judgments.	Trust liabilities.			Liabilities as agent for other civil divisions.			Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	
		Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.						
$453,662,419	$380,610,488	$22,687,122	$89,261	$22,597,861	$50,364,809	$31,357,546	$19,007,263	$422,750,962	$30,905,457	$188,214,337	$161,676,675	$26,537,662	
282,173,310	250,846,951	13,225,406	9,454	13,215,952	18,100,953	13,811,269	4,289,684	262,872,483	19,300,827	99,530,688	76,683,343	22,847,345	
48,702,037	27,997,567	3,606,016	6	3,606,010	17,158,454	10,233,677	6,924,777	44,441,708	4,320,329	21,031,875	19,464,053	1,567,822	
89,250,962	47,639,410	4,328,702	41,074	4,287,628	6,252,850	3,481,169	2,801,681	55,574,708	2,676,104	37,885,759	36,054,495	1,831,264	
36,955,058	30,847,797	1,012,167	24,979	987,188	5,095,094	2,328,141	2,766,953	35,501,397	1,453,661	20,652,813	19,791,642	861,171	
27,521,052	23,278,763	514,831	13,748	501,083	3,727,458	1,503,290	2,224,168	24,366,606	3,154,446	9,113,202	9,683,142	[3] 569,940	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.													
$218,854,437	$206,497,260	$11,167,993	.....	$11,167,993	$1,189,184	$1,189,184	.....	$202,777,267	$16,077,170	$79,529,532	$58,174,095	$21,355,437	1
33,176,280	27,024,245	639,287	.....	639,287	5,512,748	2,683,621	$2,829,127	33,128,158	48,122	[3] 1,812,121	[3] 1,763,999	[3] 48,122	2
7,360,022	3,864,891	2,508	$8	2,500	3,492,623	3,492,623	.....	6,934,122	425,900	14,167,830	12,394,230	1,773,600	3
3,112,483	535,390	807,618	.....	807,618	1,769,475	1,769,475	.....	3,112,483	.....	[3] 211,692	[3] 211,692	.....	4
11,717,955	8,579,839	296,547	4,929	291,618	2,841,569	2,841,569	.....	9,603,455	2,114,500	704,589	2,681,889	[3] 1,977,300	5
4,889,044	2,073,140	301,904	4,517	297,387	2,514,000	1,053,443	1,460,557	4,742,709	146,335	3,021,286	2,544,956	476,330	6
130,623	130,500	123	.....	123	.....	.....	.....	130,623	.....	2,940,602	1,737,702	1,102,900	7
2,932,466	2,141,686	9,426	.....	9,426	781,354	781,354	.....	2,443,666	488,800	1,290,662	1,126,162	164,500	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.													
$2,015,068	$537,676	$212,960	.....	$212,960	$1,264,432	$986,212	$278,220	$1,541,288	$473,780	$849,157	$127,997	$721,160	9
4,281,138	3,813,166	175,742	.....	175,742	292,230	102,610	189,620	2,785,547	1,495,591	1,558,672	1,522,453	36,219	10
5,118,929	1,588,756	858,514	.....	858,514	2,671,659	2,671,659	.....	5,118,929	.....	2,135,635	2,135,635	.....	11
5,022,296	3,515,190	331,732	.....	331,732	1,175,374	1,075,171	100,203	5,021,296	1,000	596,879	597,879	[3] 1,000	12
3,823,318	1,558,914	289,830	$6	289,824	1,974,574	804,261	1,170,313	2,375,015	1,448,303	497,163	1,080,589	[3] 583,426	13
14,873,042	12,320,579	135,886	.....	135,886	2,416,577	1,312,601	1,103,976	14,016,102	856,940	1,098,556	746,534	352,322	14
7,603,036	959,627	370,106	.....	370,106	6,273,303	2,479,759	3,793,544	7,592,036	11,000	6,171,514	5,704,134	467,380	15
2,187,653	1,601,015	586,638	.....	586,638	.....	.....	.....	2,181,843	5,810	6,447,780	6,453,590	[3] 5,810	16
1,891,386	1,321,215	544,073	.....	544,073	26,098	[4] 26,098	.....	1,891,386	.....	[3] 1,149,119	[3] 1,149,119	.....	17
1,946,171	781,429	100,535	.....	100,535	1,064,207	775,306	288,901	1,918,266	27,905	2,825,338	2,244,361	580,977	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.													
$3,900,739	$2,159,220	$2,442	.....	$2,442	$1,739,077	$630,311	$1,108,766	$3,625,930	$274,809	$7,333,043	$7,334,333	[3] $1,290	19
6,081,815	5,557,140	487,975	.....	487,975	36,700	36,700	.....	6,081,815	.....	3,984,376	3,984,376	.....	20
1,942,735	623,321	1,319,414	.....	1,319,414	.....	.....	.....	1,877,735	65,000	1,824,347	1,714,191	110,156	21
757,871	228,136	529,735	.....	529,735	.....	.....	.....	757,871	.....	381,724	381,724	.....	22
810,421	220,769	26,351	$16,500	9,851	563,301	563,301	.....	714,921	95,500	268,404	203,404	65,000	23
1,710,011	1,624,885	85,126	.....	85,126	.....	.....	.....	1,710,011	.....	417,321	417,321	.....	24
7,279,056	6,609,922	668,181	3,759	664,422	1,553	1,553	.....	7,189,229	90,427	2,116,665	2,144,767	[3] 28,102	25
2,524,889	1,602,220	241,024	.....	241,024	681,645	681,645	.....	2,468,289	56,600	628,532	675,632	[3] 47,100	26
1,830,781	1,810,639	20,142	.....	20,142	.....	.....	.....	1,782,429	48,352	8,625,062	8,345,766	279,296	27
2,508,002	2,465,567	33,995	.....	33,995	8,440	8,440	.....	2,481,002	27,000	[3] 116,010	[3] 105,010	[3] 11,000	28
821,907	729,684	92,223	.....	92,223	.....	.....	.....	422,207	399,700	797,464	22,164	775,300	29
1,002,883	989,703	13,180	281	12,899	.....	.....	.....	603,285	394,598	359,899	475,794	[3] 116,895	30
405,741	405,271	470	.....	470	.....	.....	.....	250,741	155,000	812,538	720,538	92,000	31
469,821	403,047	65,314	.....	65,314	1,460	1,460	.....	469,821	.....	[3] 82,531	[3] 82,531	.....	32
1,852,319	1,430,741	9,241	5,953	3,288	412,337	273,203	139,134	1,717,814	134,505	1,076,616	1,109,606	[3] 32,990	33
2,786,056	2,764,880	21,176	.....	21,176	.....	.....	.....	2,784,966	1,090	1,112,561	1,113,651	[3] 1,090	34
3,205,652	2,880,712	174,097	.....	174,097	450,843	73,165	377,678	3,154,861	50,791	337,523	353,314	[3] 15,791	35
727,042	572,406	16	16	.....	154,620	25,642	128,978	726,042	1,000	[3] 52,879	[3] 51,879	[3] 1,000	36
398,434	389,298	9,136	.....	9,136	.....	.....	.....	398,434	.....	1,004,698	1,004,698	.....	37
297,218	297,218	.....	.....	.....	.....	.....	.....	297,218	.....	132,173	[3] 19,827	152,000	38
253,048	249,900	3,148	100	3,048	.....	.....	.....	253,048	.....	303,912	[3] 196,088	500,000	39
2,823,769	2,280,887	1,894	.....	1,894	540,988	250,963	290,025	2,823,769	.....	[3] 51,757	[3] 146,757	95,000	40
1,534,034	1,115,878	418,156	.....	418,156	.....	.....	.....	1,462,682	71,352	919,152	838,065	81,087	41
1,093,677	748,456	4,892	4,892	.....	340,329	208,899	131,430	1,053,677	40,000	104,293	144,293	40,000	42
753,275	753,275	.....	.....	.....	.....	.....	.....	732,475	20,800	196,273	37,566	[3] 158,707	43
494,123	491,700	2,423	.....	2,423	.....	.....	.....	335,523	158,600	496,366	437,394	58,972	44
3,367,121	3,333,070	8,741	.....	8,741	25,310	25,310	.....	3,331,514	35,607	3,197,170	3,178,012	19,158	45
154,194	154,194	.....	.....	.....	.....	.....	.....	154,194	.....	409,600	409,600	.....	46
1,809,338	1,554,764	6,015	2,811	3,204	248,559	167,711	80,848	1,806,567	2,771	64,638	26,509	38,129	47
1,297,960	1,010,174	4,669	3,669	1,000	274,117	160,009	114,108	857,960	440,000	[3] 285,612	[3] 4,012	[3] 281,600	48
168,863	54,095	.....	.....	.....	114,768	105,939	8,829	168,863	.....	[3] 53,951	[3] 53,951	.....	49
1,666,429	1,319,014	38,578	3,053	35,525	308,837	190,183	118,654	1,655,429	11,000	1,034,144	1,045,144	[3] 11,000	50
401,215	396,351	4,864	.....	4,864	.....	.....	.....	401,215	.....	[3] 263,442	[3] 263,442	.....	51
210,636	140,266	40	40	.....	70,330	70,330	.....	210,636	.....	386,537	386,537	.....	52
909,287	563,607	36,044	.....	36,044	309,636	6,405	303,231	807,595	101,692	467,910	473,593	[3] 5,683	53

[3] Excess of payments over receipts.

[4] With the United States.

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TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	NONREVENUE RECEIPTS.											
			Classified by character of obligation.									Classified as—	
				Trust liabilities.					Liabilities as agent for other civil divisions.				
		Total.	Bonds, notes, warrants, and judgments.	Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.	Received from public.	Received from funds of city.[1]
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.					
54	Trenton, N. J.	$1,264,472	$786,017	$10,817	.....	.....	$10,817	.....	$467,638	$181,032	$286,606	$1,159,314	$105,158
55	Reading, Pa.	16,812	14,088	2,724	.....	.....	2,724	.....	.....	.....	.....	16,812	.....
56	Dallas, Tex.	957,957	936,348	21,609	.....	.....	20,929	$680	.....	.....	.....	898,447	59,510
57	Salt Lake City, Utah	1,331,427	1,322,170	9,257	$4,175	.....	5,082	.....	.....	.....	.....	1,331,427	.....
58	Camden, N. J.	1,235,619	872,328	34	.....	.....	34	.....	363,257	138,068	225,189	1,023,069	212,550
59	Springfield, Mass.	1,148,829	805,114	243	.....	.....	243	.....	343,472	229,850	113,622	1,124,638	24,191
60	Lynn, Mass.	2,286,632	2,045,850	19,265	9,299	$9,684	282	.....	221,487	114,811	106,676	2,052,507	234,125
61	Lawrence, Mass.	1,734,848	1,494,324	12,184	8,018	4,166	.....	.....	228,340	138,492	89,848	1,734,848	.....
62	Tacoma, Wash.	4,947,091	4,787,102	147,109	.....	.....	147,109	.....	12,880	12,880	.....	4,945,589	1,502
63	Des Moines, Iowa	716,324	716,324	.....	.....	.....	.....	.....	.....	.....	.....	716,324	.....
64	Wilmington, Del.	605,023	604,873	150	.....	.....	150	.....	.....	.....	.....	600,523	4,500
65	Kansas City, Kans.	1,063,598	1,021,405	42,193	.....	.....	42,193	.....	.....	.....	.....	1,004,870	58,728
66	Yonkers, N. Y.	3,307,876	3,092,738	10,000	.....	.....	10,000	.....	205,138	13,561	191,577	3,307,876	.....
67	Youngstown, Ohio	834,313	834,313	.....	.....	.....	.....	.....	.....	.....	.....	746,390	87,923
68	Houston, Tex.	1,158,437	1,148,654	9,783	.....	.....	9,783	.....	.....	.....	.....	1,158,437	.....
69	Norfolk, Va.	1,967,814	1,966,311	1,503	.....	.....	1,503	.....	.....	.....	.....	1,945,314	22,500
70	Duluth, Minn.	539,456	533,843	1,953	.....	.....	1,953	.....	3,660	3,660	.....	534,456	5,000
71	Fort Worth, Tex.	2,082,712	2,076,755	5,957	.....	.....	5,957	.....	.....	.....	.....	2,082,712	.....
72	Somerville, Mass.	1,113,636	953,484	1,344	.....	.....	1,344	.....	158,808	94,923	63,885	1,113,636	.....
73	St. Joseph, Mo.	133,471	26,645	16,991	.....	.....	16,991	.....	89,835	.....	89,835	133,471	.....
74	Utica, N. Y.	1,104,203	824,404	2,759	.....	.....	2,450	309	277,040	3,947	273,093	1,083,645	20,558
75	Troy, N. Y.	2,161,938	2,132,616	28,895	.....	.....	27,822	1,073	527	527	.....	2,151,138	10,800
76	Elizabeth, N. J.	783,856	484,211	.....	.....	.....	.....	.....	299,645	144,301	155,344	754,856	29,000
77	Schenectady, N. Y.	992,303	830,983	2,549	.....	.....	2,549	.....	158,771	3,605	155,166	841,775	150,528
78	Waterbury, Conn.	1,267,573	1,206,325	.....	.....	.....	.....	.....	61,248	12,599	48,649	1,251,573	16,000
79	Akron, Ohio	1,097,228	1,092,651	4,577	.....	.....	4,577	.....	.....	.....	.....	340,416	756,812
80	Oklahoma City, Okla.	3,322,599	3,322,599	.....	.....	.....	.....	.....	.....	.....	.....	3,322,599	.....
81	Manchester, N. H.	664,501	482,470	19,767	11,543	8,224	.....	.....	162,264	109,340	52,924	647,808	16,693
82	Hoboken, N. J.	1,424,160	987,382	7,707	.....	26	7,681	.....	429,071	179,071	250,000	1,374,160	50,000
83	Evansville, Ind.	200,074	34,463	165,611	2,914	.....	162,697	.....	.....	.....	.....	200,074	.....
84	Wilkes-Barre, Pa.	120,309	110,865	9,444	.....	.....	9,444	.....	.....	.....	.....	120,309	.....
85	Erie, Pa.	274,167	265,919	8,248	.....	.....	8,248	.....	.....	.....	.....	272,167	2,000
86	Peoria, Ill.	411,735	411,735	.....	.....	.....	.....	.....	.....	.....	.....	395,735	16,000
87	Fort Wayne, Ind.	254,817	9,611	245,206	.....	.....	245,206	.....	.....	.....	.....	254,817	.....
88	Harrisburg, Pa.	178,218	178,218	.....	.....	.....	.....	.....	.....	.....	.....	178,218	.....
89	Savannah, Ga.	168,095	168,095	.....	.....	.....	.....	.....	.....	.....	.....	168,095	.....
90	Jacksonville, Fla.	522,602	505,669	16,933	.....	.....	16,933	.....	.....	.....	.....	522,602	.....
91	East St. Louis, Ill.	469,738	469,738	.....	.....	.....	.....	.....	.....	.....	.....	469,738	.....
92	Terre Haute, Ind.	113,616	86,715	26,901	.....	.....	26,901	.....	.....	.....	.....	113,616	.....
93	Holyoke, Mass.	1,256,641	1,095,043	38	.....	38	.....	.....	161,560	111,540	50,020	1,149,627	107,014
94	Portland, Me.	3,672,674	3,204,191	4,911	414	160	4,337	.....	463,572	356,431	77,141	3,662,787	9,887
95	South Bend, Ind.	388,596	317,954	70,642	.....	.....	70,642	.....	.....	.....	.....	388,596	.....
96	Charleston, S. C.	75,000	75,000	.....	.....	.....	.....	.....	.....	.....	.....	66,500	8,500
97	Brockton, Mass.	1,329,883	1,197,663	1,800	1,450	170	180	.....	130,220	68,723	61,497	1,312,868	17,015
98	Passaic, N. J.	789,313	591,529	.....	.....	.....	.....	.....	197,784	92,168	105,616	741,242	48,071
99	Bayonne, N. J.	1,653,480	1,254,220	664	.....	.....	664	.....	398,596	116,656	281,940	1,424,730	228,750
100	Johnstown, Pa.	56,941	56,941	.....	.....	.....	.....	.....	.....	.....	.....	56,941	.....
101	Wichita, Kans.	916,389	916,389	.....	.....	.....	.....	.....	.....	.....	.....	916,389	.....
102	Covington, Ky.	347,062	347,062	.....	.....	.....	.....	.....	.....	.....	.....	347,062	.....
103	Allentown, Pa.	263,043	261,334	1,709	.....	.....	1,709	.....	.....	.....	.....	263,043	.....
104	Pawtucket, R. I.	979,907	868,178	6,565	4,760	1,739	66	.....	105,164	105,164	.....	979,907	.....
105	Springfield, Ill.	395,276	395,039	237	.....	237	.....	.....	.....	.....	.....	395,276	.....
106	Altoona, Pa.	375,295	368,300	6,995	.....	.....	6,995	.....	.....	.....	.....	375,295	.....
107	Mobile, Ala.	287,108	287,096	12	.....	.....	12	.....	.....	.....	.....	287,108	.....
108	Canton, Ohio	469,935	469,935	.....	.....	.....	.....	.....	.....	.....	.....	461,418	8,517
109	Saginaw, Mich.	373,249	212,675	5,657	2,400	359	2,898	.....	154,917	66,592	88,325	370,249	3,000

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$237,991	$104,615	$23,338	.....	.....	$23,338	.....	$110,038	$2,147	$107,891	$166,926	$71,065
111	Sioux City, Iowa	109,020	109,020	.....	.....	.....	.....	.....	.....	.....	.....	109,020	.....
112	Atlantic City, N. J.	1,976,247	1,615,083	.....	.....	.....	.....	.....	361,164	160,216	191,948	1,633,247	343,000
113	Rockford, Ill.	676,086	676,086	.....	.....	.....	.....	.....	.....	.....	.....	676,086	.....
114	Lancaster, Pa.	124,136	124,136	.....	.....	.....	.....	.....	.....	.....	.....	124,136	.....
115	Springfield, Ohio	278,228	277,928	300	.....	.....	300	.....	.....	.....	.....	209,926	68,302
116	Little Rock, Ark.	547,747	547,547	200	.....	.....	200	.....	.....	.....	.....	547,747	.....
117	Sacramento, Cal.	6,969	6,969	.....	.....	.....	.....	.....	.....	.....	.....	6,969	.....
118	Pueblo, Colo.	666,094	666,087	7	.....	.....	7	.....	.....	.....	.....	643,549	22,545
119	Chattanooga, Tenn.	224,777	224,742	35	.....	.....	35	.....	.....	.....	.....	224,777	.....
120	Bay City, Mich.	201,731	55,891	.....	.....	.....	.....	.....	145,840	43,944	101,896	201,731	.....
121	York, Pa.	109,729	109,669	.....	.....	.....	.....	.....	60	60	.....	109,707	22
122	Malden, Mass.	890,497	773,706	8,454	$4,516	$3,938	.....	.....	108,337	65,124	43,213	890,497	.....
123	New Britain, Conn.	583,711	555,935	2,403	1,600	803	.....	.....	25,373	25,373	.....	583,711	.....
124	Haverhill, Mass.	769,083	645,789	61	.....	61	.....	.....	123,233	74,430	48,803	769,083	.....

[1] Sinking funds, public trust funds for municipal uses, and investment funds.
[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 92.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

NONGOVERNMENTAL PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
	Classified by character of obligation.							Classified as—					
		Trust liabilities.			Liabilities as agent for other civil divisions.								
Total.	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.	Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	City number.
$983,557	$509,948	$5,971	.....	$5,971	$467,638	$181,032	$286,606	$953,057	$30,500	$280,915	$206,257	$74,658	54
274,402	267,633	6,769	.....	6,769	.....	.....	.....	80,402	194,000	[2] 257,590	[2] 63,590	[2] 194,000	55
120,677	87,170	33,507	.....	33,507	.....	.....	.....	82,583	38,094	837,280	815,864	21,416	56
804,847	802,095	2,752	.....	2,752	.....	.....	.....	804,847	.....	526,580	526,580	.....	57
898,568	535,100	211	.....	211	363,257	138,068	225,189	869,218	29,350	337,051	153,851	183,200	58
927,915	584,200	243	.....	243	343,472	229,850	113,622	914,915	13,000	220,914	209,723	11,191	59
2,325,774	2,093,664	10,623	$9,444	1,179	221,487	114,811	106,676	1,831,535	494,189	[2] 39,142	220,922	[2] 260,064	60
1,672,288	1,439,781	4,167	4,167	.....	228,340	138,492	89,848	1,651,288	21,000	62,560	83,560	[2] 21,000	61
1,592,152	1,431,650	147,422	.....	147,422	13,080	13,080	.....	1,446,463	145,689	3,354,939	3,499,126	[2] 144,187	62
251,127	251,127	.....	.....	.....	.....	.....	.....	251,127	.....	465,197	465,197	.....	63
242,160	237,985	4,175	.....	4,175	.....	.....	.....	242,160	.....	362,863	358,363	4,500	64
565,998	531,775	34,223	.....	34,223	.....	.....	.....	565,998	.....	497,600	438,872	58,728	65
2,312,701	2,097,563	10,000	.....	10,000	205,138	13,561	191,577	2,312,701	.....	995,175	995,175	.....	66
379,118	379,118	.....	.....	.....	.....	.....	.....	333,137	45,981	455,195	413,253	41,942	67
898,138	891,241	6,897	.....	6,897	.....	.....	.....	898,138	.....	260,299	260,299	.....	68
1,106,800	1,104,835	1,965	.....	1,965	.....	.....	.....	1,106,800	.....	861,014	838,514	22,500	69
271,620	265,744	2,216	.....	2,216	3,660	3,660	.....	271,620	.....	267,836	262,836	5,000	70
347,300	341,568	5,732	.....	5,732	.....	.....	.....	347,300	.....	1,735,412	1,735,412	.....	71
1,133,874	973,774	1,292	.....	1,292	158,808	94,923	63,885	1,133,874	.....	[2] 20,238	[2] 20,238	.....	72
261,183	155,483	15,665	.....	15,665	89,835	.....	89,835	260,183	1,000	[2] 127,712	[2] 126,712	[2] 1,000	73
977,567	693,117	7,410	.....	7,410	277,040	3,947	273,093	974,036	3,531	126,636	109,609	17,027	74
1,731,794	1,706,941	24,326	.....	24,326	527	527	.....	1,721,263	10,531	430,144	429,875	269	75
797,191	497,546	.....	.....	.....	299,645	144,301	155,344	794,691	2,500	[2] 13,335	[2] 39,835	26,500	76
847,712	686,650	2,291	.....	2,291	158,771	3,605	155,166	812,244	35,468	144,591	29,531	115,060	77
545,095	483,847	.....	.....	.....	61,248	12,599	48,649	534,095	11,000	722,478	717,478	5,000	78
473,606	469,877	3,729	.....	3,729	.....	.....	.....	450,356	23,250	623,622	[2] 109,940	733,562	79
694,529	598,430	96,099	.....	96,099	.....	.....	.....	694,529	.....	2,628,070	2,628,070	.....	80
536,135	368,253	5,618	5,618	.....	162,264	109,340	52,924	516,835	19,300	128,366	130,973	[2] 2,607	81
1,202,973	756,195	17,707	26	17,681	429,071	179,071	250,000	1,186,760	16,213	221,187	187,400	33,787	82
281,476	111,798	169,678	.....	169,678	.....	.....	.....	265,476	16,000	[2] 81,402	[2] 65,402	[2] 16,000	83
37,808	28,285	9,523	.....	9,523	.....	.....	.....	37,808	.....	82,501	82,501	.....	84
152,428	152,253	175	.....	175	.....	.....	.....	134,428	18,000	121,739	137,739	[2] 16,000	85
362,143	362,143	.....	.....	.....	.....	.....	.....	351,593	10,550	49,592	44,142	5,450	86
293,971	48,326	245,645	.....	245,645	.....	.....	.....	293,971	.....	[2] 39,154	[2] 39,154	.....	87
182,462	182,462	.....	.....	.....	.....	.....	.....	168,562	13,900	[2] 4,244	9,656	[2] 13,900	88
256,933	256,894	39	.....	39	.....	.....	.....	256,933	.....	[2] 88,838	[2] 88,838	.....	89
84,592	72,202	12,390	.....	12,390	.....	.....	.....	84,592	.....	438,010	438,010	.....	90
233,855	233,790	65	.....	65	.....	.....	.....	233,855	.....	235,883	235,883	.....	91
56,363	25,638	30,725	.....	30,725	.....	.....	.....	56,363	.....	57,253	57,253	.....	92
1,137,698	976,100	38	38	.....	161,560	111,540	50,020	1,137,698	.....	118,943	11,929	107,014	93
2,554,988	2,088,348	3,068	142	2,926	463,572	386,431	77,141	2,554,988	.....	1,117,686	1,107,799	9,887	94
240,690	168,092	72,598	.....	72,598	.....	.....	.....	240,690	.....	147,906	147,906	.....	95
10,890	10,890	.....	.....	.....	.....	.....	.....	5,890	5,000	64,110	60,610	3,500	96
1,129,423	999,033	170	170	.....	130,220	68,723	61,497	1,111,423	18,000	200,460	201,445	[2] 985	97
524,483	326,699	.....	.....	.....	197,784	92,168	105,616	524,483	.....	264,830	216,759	48,071	98
1,079,941	680,504	841	.....	841	398,596	116,656	281,940	924,691	155,250	573,539	500,039	73,500	99
63,146	63,146	.....	.....	.....	.....	.....	.....	37,546	25,600	[2] 6,205	19,395	[2] 25,600	100
332,839	332,839	.....	.....	.....	.....	.....	.....	332,839	.....	583,550	583,550	.....	101
286,043	286,043	.....	.....	.....	.....	.....	.....	286,043	.....	61,019	61,019	.....	102
115,459	113,900	1,559	.....	1,559	.....	.....	.....	114,459	1,000	147,584	148,584	[2] 1,000	103
794,918	684,734	5,020	4,963	57	105,164	105,164	.....	794,918	.....	184,989	184,989	.....	104
564,651	564,414	237	237	.....	.....	.....	.....	564,651	.....	[2] 169,375	[2] 169,375	.....	105
157,212	149,200	8,012	.....	8,012	.....	.....	.....	133,212	24,000	218,083	242,083	[2] 24,000	106
218,718	218,718	.....	.....	.....	.....	.....	.....	218,718	.....	68,390	68,390	.....	107
176,078	176,078	.....	.....	.....	.....	.....	.....	173,173	2,905	293,857	288,245	5,612	108
449,049	292,958	1,174	174	1,000	154,917	66,592	88,325	420,189	28,860	[2] 75,800	[2] 49,940	[2] 25,860	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$234,400	$101,435	$22,927	.....	$22,927	$110,038	$2,147	$107,891	$204,909	$29,491	$3,591	[2] $37,983	$41,574	110
138,275	138,275	.....	.....	.....	.....	.....	.....	138,275	.....	[2] 29,255	[2] 29,255	.....	111
730,447	369,283	.....	.....	.....	361,164	169,216	191,948	630,447	100,000	1,245,800	1,002,800	243,000	112
379,104	379,104	.....	.....	.....	.....	.....	.....	379,104	.....	296,982	296,982	.....	113
57,247	57,247	.....	.....	.....	.....	.....	.....	57,247	.....	66,889	66,889	.....	114
221,097	220,497	600	.....	600	.....	.....	.....	215,370	5,727	57,131	[2] 5,444	62,575	115
228,947	228,897	50	.....	50	.....	.....	.....	228,947	.....	318,800	318,800	.....	116
91,351	91,351	.....	.....	.....	.....	.....	.....	91,351	.....	[2] 84,382	[2] 84,382	.....	117
814,460	814,460	.....	.....	.....	.....	.....	.....	814,460	.....	[2] 148,366	[2] 170,911	22,545	118
197,471	196,054	1,417	.....	1,417	.....	.....	.....	138,072	59,399	27,306	86,705	[2] 59,399	119
359,275	213,435	.....	.....	.....	145,840	43,944	101,896	359,275	.....	[2] 157,544	[2] 157,544	.....	120
81,571	81,501	.....	.....	.....	70	70	.....	38,621	42,950	28,158	71,086	[2] 42,928	121
924,202	812,173	3,692	$3,692	.....	108,337	65,124	43,213	920,302	3,900	[2] 33,705	[2] 29,805	[2] 3,900	122
297,765	271,580	803	803	.....	25,373	25,373	.....	297,765	.....	285,946	285,946	.....	123
708,150	584,900	23	23	.....	123,233	74,430	48,803	703,656	4,500	60,927	65,427	[2] 4,500	124

[2] Excess of payments over receipts.

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TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	City.	NONREVENUE RECEIPTS.										
			Classified by character of obligation.								Classified as—	
				Trust liabilities.				Liabilities as agent for other civil divisions.				
		Total.	Bonds, notes, warrants, and judgments.	Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.	In account with other civil divisions.	Received from public.	Received from funds of city.[1]
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.					
125	Salem, Mass.	$562,889	$445,847	$11,355	$1,150	$492	$9,713	.....	$105,657	$54,223	$51,464	$562,889	.....
126	Lincoln, Nebr.	172,985	172,617	368	.....	.....	368	.....	.....	.....	.....	172,985	.....
127	Berkeley, Cal.	91,559	71,849	19,710	.....	.....	19,710	.....	.....	.....	.....	91,559	.....
128	Davenport, Iowa.	207,459	1,944	205,515	.....	.....	205,515	.....	.....	.....	.....	207,459	.....
129	Topeka, Kans.	214,469	209,235	5,234	.....	.....	5,234	.....	.....	.....	.....	169,469	$45,000
130	McKeesport, Pa.	252,007	249,222	2,785	.....	.....	2,785	.....	.....	.....	.....	252,007	.....
131	Flint, Mich.	557,068	456,993	380	200	180	.....	.....	99,695	41,203	58,492	557,068	.....
132	Tampa, Fla.	242,802	221,537	21,265	.....	.....	17,397	$3,868	.....	.....	.....	209,302	33,500
133	San Diego, Cal.	1,061,921	1,058,213	2,905	.....	.....	2,897	8	803	803	.....	1,061,921	.....
134	El Paso, Tex.	1,404,473	1,404,473	.....	.....	.....	.....	.....	.....	.....	.....	1,404,473	.....
135	Wheeling, W. Va.	32,545	32,445	100	.....	.....	100	.....	.....	.....	.....	32,545	.....
136	Racine, Wis.	207,526	101,627	2,643	1,800	3	840	.....	103,256	59,006	44,250	195,409	12,117
137	Kalamazoo, Mich.	443,806	443,286	520	350	57	.....	113	.....	.....	.....	443,806	.....
138	Superior, Wis.	240,066	329	.....	.....	.....	.....	.....	239,737	57,703	182,034	240,066	.....
139	Augusta, Ga.	186,450	186,450	.....	.....	.....	.....	.....	.....	.....	.....	186,450	.....
140	Macon, Ga.	730,563	730,453	110	.....	.....	110	.....	.....	.....	.....	730,563	.....
141	Newton, Mass.	1,430,575	1,247,036	4,227	.....	.....	4,227	.....	179,312	107,444	71,868	1,430,575	.....
142	Butte, Mont.	519,247	519,247	.....	.....	.....	.....	.....	.....	.....	.....	519,247	.....
143	Woonsocket, R. I.	1,308,834	1,249,606	4,650	.....	.....	4,650	.....	54,578	54,578	.....	1,308,834	.....
144	Chester, Pa.	394,111	394,111	.....	.....	.....	.....	.....	.....	.....	.....	394,111	.....
145	Montgomery, Ala.	714,069	712,659	1,410	.....	.....	1,410	.....	.....	.....	.....	714,069	.....
146	Fitchburg, Mass.	827,852	731,157	3,661	2,100	1,549	12	.....	93,034	62,527	30,507	545,452	282,400
147	Dubuque, Iowa.	99,694	98,534	1,160	.....	.....	1,160	.....	.....	.....	.....	98,944	750
148	Galveston, Tex.	388,718	388,655	63	.....	.....	63	.....	.....	.....	.....	358,718	30,000
149	Elmira, N. Y.	239,648	165,418	2,729	525	809	1,256	139	71,501	1,949	69,552	239,648	.....
150	New Castle, Pa.	153,421	153,421	.....	.....	.....	.....	.....	.....	.....	.....	153,421	.....
151	West Hoboken, N. J.	388,389	215,713	160	.....	.....	160	.....	172,516	61,785	110,731	388,389	.....
152	Knoxville, Tenn.	253,965	253,965	.....	.....	.....	.....	.....	.....	.....	.....	253,965	.....
153	Hamilton, Ohio.	158,867	158,867	.....	.....	.....	.....	.....	.....	.....	.....	101,721	57,146
154	Springfield, Mo.	43,902	43,852	50	.....	.....	50	.....	.....	.....	.....	43,902	.....
155	East Orange, N. J.	1,680,488	1,358,632	865	.....	.....	865	.....	320,991	126,006	194,985	1,488,466	192,022
156	Quincy, Ill.	143,126	143,126	.....	.....	.....	.....	.....	.....	.....	.....	143,126	.....
157	Roanoke, Va.	414,773	414,773	.....	.....	.....	.....	.....	.....	.....	.....	413,803	970
158	Lexington, Ky.	241,375	241,375	.....	.....	.....	.....	.....	.....	.....	.....	241,375	.....
159	Huntington, W. Va.	442,902	442,902	.....	.....	.....	.....	.....	.....	.....	.....	442,902	.....
160	Joliet, Ill.	232,623	232,623	.....	.....	.....	.....	.....	.....	.....	.....	232,623	.....
161	Auburn, N. Y.	215,127	153,124	2,983	.....	143	2,742	98	59,020	1,319	57,701	159,288	55,839
162	Charlotte, N. C.	26,707	16,800	2,493	.....	.....	2,493	.....	7,414	.....	7,414	26,707	.....
163	Taunton, Mass.	583,772	482,256	4,750	3,050	1,516	184	.....	96,766	59,364	37,402	523,472	60,300
164	Everett, Mass.	501,596	433,434	2,026	1,350	676	.....	.....	66,136	38,995	27,141	280,596	221,000
165	Portsmouth, Va.	356,575	356,575	.....	.....	.....	.....	.....	.....	.....	.....	348,675	7,900
166	Pittsfield, Mass.	1,108,996	1,013,012	.....	.....	.....	.....	.....	95,084	56,355	38,729	1,108,996	.....
167	Quincy, Mass.	918,762	842,552	6,874	1,475	1,160	4,230	.....	69,336	46,571	22,765	918,762	.....
168	Cedar Rapids, Iowa.	283,674	283,544	130	.....	.....	130	.....	.....	.....	.....	283,674	.....
169	Oshkosh, Wis.	258,513	118,464	33,875	.....	.....	33,875	.....	106,174	48,023	58,151	258,513	.....
170	Perth Amboy, N. J.	642,962	513,056	1,020	.....	.....	1,020	.....	128,886	47,038	81,848	334,262	308,700
171	Lansing, Mich.	281,433	186,692	751	700	51	.....	.....	93,990	41,182	52,808	281,433	.....
172	Pasadena, Cal.	61,565	58,798	2,767	.....	.....	2,767	.....	.....	.....	.....	61,565	.....
173	Amsterdam, N. Y.	201,839	164,173	796	.....	.....	796	.....	36,870	957	35,913	201,839	.....
174	Jackson, Mich.	120,910	120,834	76	50	26	.....	.....	.....	.....	.....	120,910	.....
175	Jamestown, N. Y.	260,231	215,677	32	.....	.....	.....	32	44,522	1,087	43,435	260,231	.....
176	San Jose, Cal.	10,754	7,303	3,451	.....	1,051	2,400	.....	.....	.....	.....	10,754	.....
177	Decatur, Ill.	182,068	181,968	100	.....	.....	100	.....	.....	.....	.....	182,068	.....
178	Mount Vernon, N. Y.	623,363	465,840	41,000	.....	.....	40,981	19	116,523	6,564	109,959	568,363	55,000
179	Joplin, Mo.	50,200	34,872	.....	.....	.....	.....	.....	15,328	.....	15,328	50,200	.....
180	Williamsport, Pa.	14,365	14,365	.....	.....	.....	.....	.....	.....	.....	.....	14,365	.....
181	Niagara Falls, N. Y.	599,601	490,910	27,554	.....	.....	27,342	212	81,137	1,989	79,148	599,601	.....
182	Muskogee, Okla.	587,499	586,999	500	.....	.....	500	.....	.....	.....	.....	502,499	85,000
183	Lima, Ohio.	85,613	85,608	5	.....	5	.....	.....	.....	.....	.....	22,089	63,524
184	Chelsea, Mass.	1,066,454	960,835	57,989	.....	.....	57,989	.....	47,630	47,630	.....	825,502	240,652
185	Aurora, Ill.	116,428	116,428	.....	.....	.....	.....	.....	.....	.....	.....	115,728	700
186	New Rochelle, N. Y.	1,237,844	1,145,011	2,267	.....	.....	2,267	.....	90,566	5,887	84,679	1,234,844	3,000
187	Austin, Tex.	20,973	20,973	.....	.....	.....	.....	.....	.....	.....	.....	20,973	.....
188	La Crosse, Wis.	212,263	89,358	2,655	.....	.....	2,655	.....	120,250	39,181	81,069	212,263	.....
189	Newport, Ky.	119,729	119,729	.....	.....	.....	.....	.....	.....	.....	.....	119,729	.....
190	Orange, N. J.	1,230,019	1,093,874	.....	.....	.....	.....	.....	136,145	53,617	82,528	912,967	317,052
191	Lorain, Ohio.	346,966	346,966	.....	.....	.....	.....	.....	.....	.....	.....	339,966	7,000
192	Council Bluffs, Iowa.	90,240	46,267	43,973	.....	.....	43,973	.....	.....	.....	.....	90,240	.....
193	Lynchburg, Va.	130,000	130,000	.....	.....	.....	.....	.....	.....	.....	.....	130,000	.....

[1] Sinking funds, public trust funds for municipal uses, and investment funds.
[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 92.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

NONGOVERNMENTAL PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
	Classified by character of obligation.							Classified as—					
		Trust liabilities.			Liabilities as agent for other civil divisions.								
Total.	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.	Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	City number.
$599,401	$491,650	$2,064	$370	$1,694	$105,687	$54,223	$51,464	$599,401		[2] $36,512	[2] $36,512		125
239,526	239,069	457		457				239,526		[2] 66,541	[2] 66,541		126
78,326	56,909	21,417		21,417				78,326		13,233	13,233		127
235,852	28,885	206,967		206,967				235,852		[2] 28,393	[2] 28,393		128
180,494	177,337	3,157		3,157				180,494		33,975	[2] 11,025	$45,000	129
288,436	287,430	1,006		1,006				288,436		[2] 36,429	[2] 36,429		130
148,785	48,639	451	451		99,695	41,203	58,492	148,785		408,283	408,283		131
236,721	217,899	18,822		18,822				203,221	$33,500	6,081	6,081		132
92,737	88,527	3,107		3,107	803	803		92,737		969,184	969,184		133
168,765	168,765							168,765		1,235,708	1,235,708		134
65,064	65,004	60		60				65,064		[2] 32,519	[2] 32,519		135
175,599	71,698	645		645	103,256	59,000	44,250	171,228	4,371	31,927	24,181	7,746	136
401,137	394,621	6,516	53	6,463				385,637	15,500	42,669	58,169	[2] 15,500	137
259,235	19,498				239,737	57,703	182,034	259,235		[2] 19,169	[2] 19,169		138
118,900	118,900							118,900		67,550	67,550		139
55,139	55,139							55,139		675,424	675,424		140
1,730,821	1,544,636	6,873		6,873	179,312	107,444	71,868	1,633,821	97,000	[2] 300,246	[2] 203,246	[2] 97,000	141
519,327	519,327							517,432	1,895	[2] $0	1,815	[2] 1,895	142
1,328,353	1,273,195	580		580	54,578	54,578		1,328,353		[2] 19,519	[2] 19,519		143
88,400	88,400							87,900	500	305,711	306,211	[2] 500	144
413,304	411,981	1,323		1,323				413,304		300,765	300,765		145
840,579	745,984	1,561	1,549	12	93,034	62,527	30,507	516,859	323,720	[2] 12,727	28,593	[2] 41,320	146
64,551	63,364	1,187		1,187				64,551		35,143	34,393	750	147
104,130	103,080	1,050		1,050				104,130		284,588	254,588	30,000	148
233,289	160,459	1,329	809	520	71,501	1,949	69,552	232,289	1,000	6,359	7,359	[2] 1,000	149
76,343	76,343							76,343		77,078	77,078		150
391,453	218,277	660		660	172,516	61,785	110,731	391,453		[2] 3,064	[2] 3,064		151
296,521	296,521							286,521	10,000	[2] 42,556	[2] 32,556	[2] 10,000	152
110,920	110,920							110,593	327	47,947	[2] 8,872	56,819	153
59,813	59,813							59,813		[2] 15,911	[2] 15,911		154
1,438,795	1,116,974	830		830	320,991	126,006	194,985	1,130,650	308,145	241,693	357,816	[2] 116,123	155
220,100	220,100							220,100		[2] 76,974	[2] 76,974		156
97,049	97,049							97,049		317,724	316,754	970	157
238,641	238,641							238,641		2,734	2,734		158
172	172							172		442,730	442,730		159
239,219	239,219							239,219		[2] 6,596	[2] 6,596		160
195,130	129,509	6,601	1,045	5,556	59,020	1,319	57,701	193,360	1,770	19,977	[2] 34,072	54,069	161
26,699	16,800	1,969		1,969	7,930		7,930	26,699		8	8		162
556,303	458,200	1,337	1,337		96,766	59,364	37,402	480,903	75,400	27,469	42,569	[2] 15,100	163
614,129	547,287	706	706		66,136	38,995	27,141	339,129	225,000	[2] 112,533	[2] 108,533	[2] 4,000	164
119,116	119,116							111,216	7,900	237,459	237,459		165
598,404	503,320				95,084	56,355	38,729	598,404		510,592	510,592		166
749,991	674,806	5,849	1,169	4,680	69,336	46,571	22,765	747,291	2,700	168,771	171,471	[2] 2,700	167
155,749	150,211	5,538		5,538				155,749		127,925	127,925		168
286,065	145,902	33,989		33,989	106,174	48,023	58,151	286,065		[2] 27,552	[2] 27,552		169
392,748	263,230	632		632	128,886	47,038	81,848	158,718	234,030	250,214	175,544	74,670	170
242,843	148,802	51	51		93,990	41,152	52,808	242,843		38,590	38,590		171
100,702	100,410	292		292				100,702		[2] 39,137	[2] 39,137		172
241,611	203,945	796		796	36,870	957	35,913	241,611		[2] 39,772	[2] 39,772		173
126,050	125,960	90	26	64				126,050		[2] 5,140	[2] 5,140		174
189,170	144,035	613	613		44,522	1,087	43,435	189,170		71,061	71,061		175
33,511	30,060	3,451	1,051	2,400				33,511		[2] 22,757	[2] 22,757		176
89,931	89,781	150		150				88,931	1,000	92,137	93,137	[2] 1,000	177
290,370	137,231	36,616		36,616	116,523	6,564	109,959	290,370		332,993	277,993	55,000	175
85,871	70,543				15,328		15,328	85,871		[2] 35,671	[2] 35,671		179
94,700	94,700							75,700	19,000	[2] 80,335	[2] 61,335	[2] 19,000	180
264,454	179,807	3,510		3,510	81,137	1,989	79,148	264,454		335,147	335,147		181
158,930	158,930							158,930		428,569	343,569	85,000	182
152,795	152,795							110,343	42,452	[2] 67,182	[2] 88,254	21,072	183
1,729,169	1,624,580	56,959		56,959	47,630	47,630		709,608	1,019,561	[2] 662,715	116,194	[2] 778,909	184
82,163	82,163							82,163		34,265	33,565	700	185
634,414	541,578	2,270		2,270	90,566	5,887	84,679	630,414	4,000	603,430	604,430	[2] 1,000	186
38,846	38,546	100		100				38,846		[2] 17,673	[2] 17,673		187
160,782	37,520	3,012		3,012	120,250	39,181	81,069	143,782	17,000	51,481	68,431	[2] 17,000	188
143,950	143,950							143,950		[2] 24,221	[2] 24,221		189
1,200,541	1,064,396				136,145	53,617	82,528	761,650	438,891	29,478	151,317	[2] 121,839	190
237,218	237,218							222,001	15,217	109,748	117,965	[2] 8,217	191
92,132	51,406	40,726		40,726				92,132		[2] 1,892	[2] 1,892		192
137,100	137,100							128,500	8,600	[2] 7,100	1,500	[2] 8,600	193

[2] Excess of payments over receipts.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 93.]

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL COST PAYMENTS.		
		Receipts included in revenue and governmental cost accounts.										
		Total.	Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.	General transfer receipts.	Total.	Payments included in revenue and governmental cost accounts.[2]	General transfer payments.
				From sales.	From fire insurance adjustment.[1]	From charges.							
	Grand total	$187,240,708	$9,023,097	$2,585,528	$368,309	$583,744	$1,738,444	$2,658,848	$1,088,224	$178,217,611	$187,891,410	$9,023,097	$178,868,313
	Group I	86,015,305	2,993,822	618,353	29,949	8,404	174,022	1,522,512	640,582	83,021,483	86,402,940	2,993,822	83,416,118
	Group II	54,997,461	2,159,555	472,180	1,182	160,934	978,429	364,030	182,800	52,837,906	56,017,540	2,159,555	53,857,985
	Group III	21,122,320	1,863,353	721,965	159,877	109,004	273,016	505,300	94,191	19,258,967	21,215,644	1,863,353	19,352,291
	Group IV	14,188,804	1,334,538	627,143	121,153	165,652	205,260	120,949	94,381	12,854,266	13,912,442	1,334,538	12,577,904
	Group V	10,916,818	671,829	145,887	56,148	139,750	107,717	146,057	76,270	10,244,989	10,335,844	671,829	9,664,015
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
1	New York, N. Y.	$15,811,899	$1,461,767	.....	$27,339	.....	$9,338	$914,761	$510,329	$14,350,132	$15,811,899	$1,461,767	$14,350,132
2	Chicago, Ill.	35,589,266	431,727	$76,600	2,421	.....	9,068	326,187	17,451	35,157,539	36,009,302	431,727	35,578,165
3	Philadelphia, Pa.	7,917,671	154,943	49,060	.....	.....	48,123	844	56,916	7,762,728	7,913,120	154,943	7,758,177
4	St. Louis, Mo.	2,079,139	61,264	33,012	.....	$39	.....	1,191	27,022	2,017,875	2,057,699	61,264	1,996,435
5	Boston, Mass.	6,409,737	462,806	350,676	189	2,198	22,901	85,089	1,753	5,946,931	6,409,737	462,806	5,946,931
6	Cleveland, Ohio	13,397,204	275,161	45,484	.....	.....	38,537	179,553	11,587	13,122,043	13,397,204	275,161	13,122,043
7	Baltimore, Md.	1,069,663	93,078	63,521	.....	6,167	16,214	4,800	2,370	976,585	1,069,663	93,078	976,585
8	Pittsburgh, Pa.	3,740,726	53,076	.....	.....	.....	29,841	10,031	13,154	3,687,650	3,740,726	53,076	3,687,650
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich.	$2,176,373	$203,769	$19,855	.....	$144,585	$4,916	$16,867	$17,546	$1,972,604	$2,182,334	$203,769	$1,978,565
10	Buffalo, N. Y.	10,436,316	293,830	6,792	$813	.....	17,367	240,064	28,794	10,142,486	10,536,168	293,830	10,242,338
11	San Francisco, Cal.	179,521	61,269	3,514	.....	2,928	43,374	10,220	1,233	118,252	179,521	61,269	118,252
12	Milwaukee, Wis.	2,627,824	43,507	15,585	.....	1,767	11,614	13,482	1,059	2,584,317	2,629,696	43,507	2,586,189
13	Cincinnati, Ohio	12,497,644	51,461	8,689	.....	1,172	17,765	14,657	9,178	12,446,183	12,900,442	51,461	12,848,981
14	Newark, N. J.	5,313,716	314,039	264,705	389	.....	41,614	5,656	1,695	4,999,677	5,747,864	314,039	5,433,825
15	Los Angeles, Cal.	2,978,149	903,622	71,743	.....	328	693,359	26,934	111,258	2,074,527	2,978,149	903,622	2,074,527
16	New Orleans, La.	7,565,057	187,556	55,657	.....	10,154	115,597	1,565	4,583	7,377,501	7,638,089	187,556	7,451,133
17	Washington, D. C.	4,652,017	27,564	.....	.....	.....	80	27,180	304	4,624,453	4,652,017	27,564	4,624,453
18	Minneapolis, Minn.	6,570,944	72,938	25,640	.....	.....	32,743	7,405	7,150	6,497,906	6,572,660	72,938	6,499,722
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
19	Jersey City, N. J.	$699,808	$36,240	$1,574	.....	$7,033	$18,782	$8,115	$736	$663,568	$699,985	$36,240	$663,745
20	Seattle, Wash.	252,265	191,560	17,486	.....	29,936	31,078	110,740	2,320	60,705	252,265	191,560	60,705
21	Kansas City, Mo.	371,699	39,561	11,341	.....	.....	20,891	1,160	6,169	332,138	368,334	39,561	328,773
22	Indianapolis, Ind.	241,193	16,930	7,791	$2,205	.....	1,517	4,597	820	224,263	241,193	16,930	224,263
23	Providence, R. I.	870,700	20,415	9,217	.....	214	6,697	1,138	3,149	850,285	870,700	20,415	850,285
24	Louisville, Ky.	1,579,932	48,707	12,816	5,120	687	2,494	23,319	4,271	1,531,225	1,548,703	48,707	1,499,996
25	Rochester, N. Y.	306,290	25,860	5,116	2,000	.....	.....	18,121	623	280,430	311,290	25,860	285,430
26	Denver, Colo.	1,872,839	80,622	231	.....	.....	24,052	50,150	6,189	1,792,267	1,959,825	80,622	1,879,203
27	Portland, Oreg.	537,564	225,066	4,101	5,263	500	49,078	162,057	4,007	312,498	537,564	225,066	312,498
28	St. Paul, Minn.	88,754	26,334	682	2,500	.....	1,290	19,915	1,947	62,420	91,254	26,334	64,920
29	Columbus, Ohio	2,066,508	16,925	1,346	.....	.....	9,764	3,332	2,453	2,049,583	2,066,508	16,925	2,049,583
30	Toledo, Ohio	1,322,738	38,489	21,103	.....	.....	13,595	2,119	1,672	1,284,249	1,322,738	38,489	1,284,249
31	Atlanta, Ga.	257,481	5,785	3,668	.....	476	.....	1,318	323	251,696	257,481	5,785	251,696
32	Oakland, Cal.	48,988	22,956	1,347	.....	.....	1,110	14,471	6,028	26,032	48,988	22,956	26,032
33	Worcester, Mass.	621,440	83,272	67,889	3,420	.....	10,515	653	795	538,168	621,440	83,272	538,168
34	Birmingham, Ala.	376,757	49,476	24,672	.....	.....	380	11,006	13,418	327,281	449,821	49,476	400,345
35	Syracuse, N. Y.	368,860	36,880	210	.....	.....	2,680	31,032	2,958	331,980	368,860	36,880	331,980
36	New Haven, Conn.	1,224,859	107,746	101,910	648	.....	2,589	2,492	107	1,117,113	1,224,859	107,746	1,117,113
37	Memphis, Tenn.	675,814	11,592	130	.....	.....	6,205	3,176	2,082	664,222	604,006	11,592	682,504
38	Scranton, Pa.	22,031	2,815	1,021	.....	.....	1,584	124	86	19,216	21,115	2,815	18,300
39	Richmond, Va.	1,091,544	22,713	19,921	.....	.....	378	2,213	196	1,068,831	1,076,084	22,713	1,053,371
40	Paterson, N. J.	458,564	7,200	209	.....	.....	2,004	657	4,330	451,364	459,627	7,200	452,427
41	Omaha, Nebr.	783,672	42,634	6,725	.....	13,129	16,609	2,352	3,819	741,038	783,754	42,634	741,120
42	Fall River, Mass.	538,736	11,175	.....	.....	.....	4,579	6,494	102	527,561	538,736	11,175	527,561
43	Dayton, Ohio	222,807	1,807	684	.....	.....	791	112	220	221,000	222,807	1,807	221,000
44	Grand Rapids, Mich.	755,020	20,132	5,679	.....	1,692	9,389	1,007	2,365	734,888	727,791	20,132	707,659
45	Spokane, Wash.	562,242	539,312	364,025	97,323	32,865	8,938	15,665	20,496	22,930	562,242	539,312	22,930
46	Nashville, Tenn.	177,044	14,288	6,389	.....	.....	7,500	318	81	162,756	177,044	14,288	162,756
47	Lowell, Mass.	142,024	9,027	2,699	.....	3,495	170	1,875	788	132,997	142,024	9,027	132,997
48	Cambridge, Mass.	1,237,963	28,223	.....	.....	18,977	7,664	1,297	285	1,209,740	1,237,963	28,223	1,209,740
49	Bridgeport, Conn.	20,825	343	100	.....	.....	.....	191	52	20,482	20,825	343	20,482
50	New Bedford, Mass.	245,456	22,620	16,642	.....	.....	4,086	1,846	46	222,836	247,456	22,620	224,836
51	San Antonio, Tex.	28,662	1,064	.....	.....	.....	30	717	317	27,598	28,662	1,064	27,598
52	Hartford, Conn.	601,754	50,176	5,125	41,398	.....	3,572	.....	81	551,578	584,173	50,176	533,997
53	Albany, N. Y.	449,437	5,408	116	.....	.....	3,005	1,517	770	444,029	449,437	5,408	444,029

[1] Includes all receipts as reimbursements for material damage to city property.
[2] The nongovernmental cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 93.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL COST PAYMENTS.		
		Receipts included in revenue and governmental cost accounts.										
		Total.	Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.	General transfer receipts.	Total.	Payments included in revenue and governmental cost accounts.[2]	General transfer payments.
				From sales.	From fire insurance adjustment.[1]	From charges.							
54	Trenton, N. J.	$987,019	$151,368	$147,091	$1,808	.....	$1,976	$402	$91	$835,651	$830,372	$151,368	$679,004
55	Reading, Pa.	116,796	818	424	.....	.....	227	167	.....	115,978	116,796	818	115,978
56	Dallas, Tex.	299,931	279,448	240,000	12,608	.....	13,654	10,075	3,111	20,483	299,931	279,448	20,483
57	Salt Lake City, Utah	34,067	16,096	100	935	.....	11,533	3,039	489	17,971	34,067	16,096	17,971
58	Camden, N. J.	518,335	78	.....	.....	.....	.....	61	17	518,257	517,745	78	517,667
59	Springfield, Mass.	118,124	26,846	17,247	.....	$190	1,258	415	7,736	91,278	118,124	26,846	91,278
60	Lynn, Mass.	571,662	29,341	17,551	800	3,810	5,924	1,015	241	542,321	571,662	29,341	542,321
61	Lawrence, Mass.	22,788	1,639	.....	.....	.....	.....	1,244	395	21,149	22,788	1,639	21,149
62	Tacoma, Wash.	117,290	57,770	11,200	.....	.....	22,539	23,234	797	59,520	117,290	57,770	59,520
63	Des Moines, Iowa	25,777	25,767	1,580	.....	16,622	400	4,868	2,297	10	25,777	25,767	10
64	Wilmington, Del.	1,156,011	10,221	7,507	.....	.....	1,376	1,338	.....	1,145,790	1,154,011	10,221	1,143,790
65	Kansas City, Kans.	172,830	24,693	10,349	.....	.....	12,342	1,428	574	148,137	173,163	24,693	148,470
66	Yonkers, N. Y.	380,653	38,475	28,016	.....	.....	4,484	2,331	3,644	342,178	383,608	38,475	345,133
67	Youngstown, Ohio	499,065	13,123	9,250	.....	.....	1,171	2,171	531	485,942	499,065	13,123	485,942
68	Houston, Tex.	27,872	18,984	504	9,750	5,037	1,838	1,445	410	8,888	28,484	18,984	9,500
69	Norfolk, Va.	309,742	18,584	2,209	.....	131	13,061	2,897	226	291,158	309,742	18,584	291,158
70	Duluth, Minn.	13,993	13,993	1,744	1,266	.....	7,340	268	3,375	.....	13,993	13,993	.....
71	Fort Worth, Tex.	527,225	148,757	62,356	28,000	45,432	10,287	1,384	1,298	378,468	434,663	148,757	285,906
72	Somerville, Mass.	25,531	10,479	4,159	.....	.....	1,065	482	4,773	15,052	25,531	10,479	15,052
73	St. Joseph, Mo.	282,921	2,092	1,500	.....	.....	140	150	302	280,829	283,008	2,092	280,916
74	Utica, N. Y.	143,033	8,138	5,897	.....	.....	1,693	421	127	134,895	143,033	8,138	134,895
75	Troy, N. Y.	221,974	5,032	74	.....	.....	3,398	1,041	519	216,942	221,974	5,032	216,942
76	Elizabeth, N. J.	255,615	5,256	635	.....	.....	1,946	2,588	117	250,329	255,363	5,286	250,077
77	Schenectady, N. Y.	318,733	6,055	1,313	.....	.....	406	2,614	1,722	312,678	318,733	6,055	312,678
78	Waterbury, Conn.	86,680	12,012	231	.....	.....	11,000	207	568	74,668	86,680	12,012	74,668
79	Akron, Ohio	232,201	4,190	1,050	.....	.....	3,063	77	.....	228,011	232,201	4,190	228,011
80	Oklahoma City, Okla.	148,608	137,223	5,703	.....	81,755	25,754	3,229	20,782	11,385	148,608	137,223	11,385
81	Manchester, N. H.	61,551	3,998	2,071	.....	1,507	151	66	203	57,553	61,551	3,998	57,553
82	Hoboken, N. J.	779,361	3,256	.....	.....	.....	1,611	1,634	11	776,105	772,488	3,256	769,232
83	Evansville, Ind.	124,205	1,443	400	.....	.....	.....	1,028	15	122,762	124,205	1,443	122,762
84	Wilkes-Barre, Pa.	6,683	4,932	3,550	.....	.....	616	27	739	1,751	6,683	4,932	1,751
85	Erie, Pa.	71,788	3,263	1,699	.....	.....	822	398	344	68,525	51,794	3,263	48,531
86	Peoria, Ill.	61,294	12,335	2,500	.....	.....	794	8,439	602	48,959	62,486	12,335	50,151
87	Fort Wayne, Ind.	59,479	1,834	315	.....	524	93	850	52	57,645	59,479	1,834	57,645
88	Harrisburg, Pa.	154,002	787	220	.....	.....	425	89	53	153,215	154,002	787	153,215
89	Savannah, Ga.	21,192	6,478	1,603	.....	.....	.....	4,843	32	14,714	21,192	6,478	14,714
90	Jacksonville, Fla.	4,680	4,598	807	.....	.....	3,640	90	61	82	4,680	4,598	82
91	East St. Louis, Ill.	14,182	149	.....	.....	.....	.....	147	2	14,033	14,182	149	14,033
92	Terre Haute, Ind.	3,304	3,304	1,943	.....	.....	.....	1,076	285	.....	3,304	3,304	.....
93	Holyoke, Mass.	226,578	4,389	1,000	.....	35	3,074	263	17	222,189	226,578	4,389	222,189
94	Portland, Me.	781,530	79,223	325	58,993	8,747	9,750	265	1,143	702,307	781,530	79,223	702,307
95	South Bend, Ind.	18,886	6,193	2,555	.....	.....	914	1,960	764	12,693	18,886	6,193	12,693
96	Charleston, S. C.	99,728	9,559	.....	.....	.....	142	5,353	4,064	90,169	99,728	9,559	90,169
97	Brockton, Mass.	1,220,923	5,259	2,571	.....	.....	1,203	1,485	.....	1,215,664	1,220,923	5,259	1,215,664
98	Passaic, N. J.	941,318	15,029	500	.....	953	1,689	2,614	9,273	926,289	940,364	15,029	925,335
99	Bayonne, N. J.	484,091	24,520	3,282	.....	.....	5,471	1,537	14,230	459,571	484,658	24,520	460,138
100	Johnstown, Pa.	42,204	1,262	.....	.....	.....	1,079	183	.....	40,942	42,204	1,262	40,942
101	Wichita, Kans.	5,629	5,129	.....	.....	.....	3,149	1,815	165	500	5,479	5,129	350
102	Covington, Ky.	418,431	14,933	.....	5,493	.....	110	2,399	6,931	403,498	416,062	14,933	401,129
103	Allentown, Pa.	47,251	12,234	12,000	.....	.....	18	93	123	35,017	47,251	12,234	35,017
104	Pawtucket, R. I.	236,803	20,969	7,415	.....	.....	580	12,946	28	215,834	236,803	20,969	215,834
105	Springfield, Ill.	8,197	3,940	3,420	.....	.....	.....	496	24	4,257	8,197	3,940	4,257
106	Altoona, Pa.	30,788	4,216	125	.....	.....	4,045	17	29	26,572	30,788	4,216	26,572
107	Mobile, Ala.	6,170	3,600	692	.....	.....	580	1,921	107	2,570	6,170	3,600	2,570
108	Canton, Ohio.	298,405	9,538	400	1,500	.....	6,745	324	569	288,869	298,690	9,538	289,152
109	Saginaw, Mich.	345,673	1,660	.....	.....	909	378	.....	373	344,013	345,673	1,660	344,013

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$160,800	$15,793	$7,532	.....	$3,732	$168	$4,237	$124	$151,007	$166,800	$15,793	$151,007
111	Sioux City, Iowa	1,392	1,392	836	$374	.....	.....	100	82	.....	1,392	1,392	.....
112	Atlantic City, N. J.	599,435	32,648	15,456	16	.....	14,220	820	2,136	566,787	599,435	32,648	566,787
113	Rockford, Ill.	8,683	8,683	2,408	.....	.....	18	6,237	20	.....	8,683	8,683	.....
114	Lancaster, Pa.	205	205	.....	.....	.....	.....	66	139	.....	205	205	.....
115	Springfield, Ohio	312,590	7,216	.....	.....	.....	3,510	621	3,085	305,374	314,098	7,216	306,882
116	Little Rock, Ark.	10,019	3,464	2,920	.....	.....	.....	343	201	6,555	13,343	3,464	9,879
117	Sacramento, Cal.	84,929	44,953	.....	22,023	21,419	.....	1,499	12	39,976	85,219	44,953	40,266
118	Pueblo, Colo.	414,744	3,590	750	.....	.....	.....	2,607	233	411,154	414,744	3,590	411,154
119	Chattanooga, Tenn.	61,192	9,141	201	4,000	.....	1,635	2,997	258	52,051	61,192	9,141	52,051
120	Bay City, Mich.	191,714	3,541	507	.....	1,734	50	1,063	187	188,173	191,714	3,541	188,173
121	York, Pa.	1,514	364	.....	.....	.....	33	88	243	1,150	1,514	364	1,150
122	Malden, Mass.	92,732	38,938	36,613	.....	.....	569	1,710	46	53,794	92,732	38,938	53,794
123	New Britain, Conn.	48,265	8,128	4,754	.....	877	2,262	92	143	40,137	48,265	8,128	40,137
124	Haverhill, Mass.	124,762	5,573	1,340	.....	2,015	1,033	.....	1,150	119,189	124,762	5,573	119,189

[1] Includes all receipts as reimbursements for material damage to city property.

[2] The nongovernmental cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 93.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL COST PAYMENTS.		
		Receipts included in revenue and governmental cost accounts.										
		Total.	Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.	General transfer receipts.	Total.	Payments included in revenue and governmental cost accounts.[2]	General transfer payments.
				From sales.	From fire insurance adjustment.[1]	From charges.							
125	Salem, Mass.	$15,290	$3,209	$416	.....	.....	$229	$2,511	$53	$12,081	$15,290	$3,209	$12,081
126	Lincoln, Nebr.	15,450	8,908	1,293	.....	$250	.....	280	7,085	6,542	15,450	8,908	6,542
127	Berkeley, Cal.	16,608	5,520	.....	.....	4,955	.....	528	37	11,088	16,608	5,520	11,088
128	Davenport, Iowa.	8,048	783	772	.....	.....	.....	.....	11	7,265	8,048	783	7,265
129	Topeka, Kans.	27,644	6,497	2,742	.....	.....	449	2,632	674	21,147	27,644	6,497	21,147
130	McKeesport, Pa.	73,419	23,652	705	.....	.....	.....	440	22,507	49,767	73,419	23,652	49,767
131	Flint, Mich.	103,255	7,687	1,000	.....	.....	3,033	.....	3,654	95,568	103,255	7,687	95,568
132	Tampa, Fla.	9,779	919	526	.....	.....	.....	160	233	8,860	9,779	919	8,860
133	San Diego, Cal.	69,651	39,996	400	.....	23,487	13,427	1,803	879	29,655	69,794	39,996	29,798
134	El Paso, Tex.	201,214	5,226	.....	.....	3,805	825	.....	596	195,988	198,480	5,226	193,254
135	Wheeling, W. Va.	118,840	1,721	227	.....	.....	.....	1,467	27	117,119	118,840	1,721	117,119
136	Racine, Wis.	5,615	5,615	3,227	.....	.....	395	514	1,479	.....	5,615	5,615	.....
137	Kalamazoo, Mich.	73,308	1,834	.....	.....	.....	717	710	407	71,474	73,308	1,834	71,474
138	Superior, Wis.	346,757	8,672	5,587	$2,760	.....	.....	103	222	338,085	272,439	8,672	263,767
139	Augusta, Ga.	53,912	26,749	15,755	10,000	431	.....	385	178	27,163	53,912	26,749	27,163
140	Macon, Ga.	47,929	12,730	152	.....	.....	7,787	2,346	2,445	35,199	47,929	12,730	35,199
141	Newton, Mass.	443,284	40,456	800	.....	7,058	4,289	27,988	321	402,828	443,284	40,456	402,828
142	Butte, Mont.	44,856	13,260	.....	.....	.....	.....	3,037	10,223	31,596	44,856	13,260	31,596
143	Woonsocket, R. I.	361,065	6,977	.....	.....	.....	3,417	83	3,477	354,088	361,065	6,977	354,088
144	Chester, Pa.	69,441	1,583	.....	.....	.....	1,410	173	.....	67,858	69,441	1,583	67,858
145	Montgomery, Ala.	82,783	11,003	296	.....	3,380	1,474	5,780	73	71,780	92,351	11,003	81,348
146	Fitchburg, Mass.	58,190	1,935	349	.....	.....	921	342	323	56,255	58,190	1,935	56,255
147	Dubuque, Iowa.	9,210	1,922	.....	.....	.....	1,923	.....	.....	7,287	9,210	1,923	7,287
148	Galveston, Tex.	125,546	15,290	1,030	.....	11,066	2,956	192	46	110,256	125,546	15,290	110,256
149	Elmira, N. Y.	61,536	930	.....	.....	.....	189	721	20	60,606	61,536	930	60,606
150	New Castle, Pa.	31,293	2,182	1,350	.....	.....	590	239	3	29,111	31,293	2,182	29,111
151	West Hoboken, N. J.	26,066	516	175	.....	.....	235	106	.....	25,550	26,066	516	25,550
152	Knoxville, Tenn.	260,439	1,485	225	.....	.....	767	403	90	258,954	266,700	1,485	265,215
153	Hamilton, Ohio.	178,176	3,126	.....	.....	.....	727	2,295	104	175,050	178,176	3,126	175,050
154	Springfield, Mo.	21,283	3,893	.....	3,543	134	.....	194	22	17,390	21,283	3,893	17,390
155	East Orange, N. J.	709,574	4,676	790	.....	.....	1,879	1,919	88	704,898	436,907	4,676	432,231
156	Quincy, Ill.	29,083	4,557	.....	.....	.....	.....	4,493	64	24,526	30,310	4,557	25,753
157	Roanoke, Va.	230,961	5,235	226	.....	.....	1,360	3,599	50	225,726	161,311	5,235	156,076
158	Lexington, Ky.	203,600	729	492	.....	.....	.....	222	15	202,871	206,408	729	205,679
159	Huntington, W. Va.	71,768	6,884	100	.....	.....	6,784	.....	.....	64,884	71,768	6,884	64,884
160	Joliet, Ill.	11,090	2,007	.....	.....	.....	.....	1,940	67	9,083	10,290	2,007	8,283
161	Auburn, N. Y.	232,010	9,375	8,302	.....	.....	166	649	258	222,635	235,837	9,375	226,462
162	Charlotte, N. C.	18,367	4,367	498	1,000	.....	.....	2,869	.....	14,000	18,367	4,367	14,000
163	Taunton, Mass.	285,927	14,664	729	.....	5,410	3,147	5,378	.....	271,263	285,927	14,664	271,263
164	Everett, Mass.	128,772	1,090	66	.....	.....	422	279	323	127,652	128,772	1,090	127,682
165	Portsmouth, Va.	96,173	5,375	.....	.....	.....	5,375	.....	.....	90,798	101,677	5,375	96,302
166	Pittsfield, Mass.	13,194	10,667	.....	1,000	9,000	568	13	86	2,527	13,194	10,667	2,527
167	Quincy, Mass.	3,229	3,229	402	.....	.....	2,560	267	.....	.....	3,229	3,229	.....
168	Cedar Rapids, Iowa.	10,449	9,687	.....	1,707	300	989	6,548	143	762	10,449	9,687	762
169	Oshkosh, Wis.	50,898	898	.....	.....	.....	.....	762	136	50,000	54,218	898	53,320
170	Perth Amboy, N. J.	92,075	1,065	.....	.....	.....	762	228	75	91,010	92,075	1,065	91,010
171	Lansing, Mich.	210,141	3,077	.....	.....	277	230	1,908	662	207,064	197,577	3,077	194,500
172	Pasadena, Cal.	100,222	18,749	622	9,725	4,206	.....	3,719	477	81,473	100,222	18,749	81,473
173	Amsterdam, N. Y.	68,123	1,015	.....	.....	.....	152	774	89	67,108	68,123	1,015	67,108
174	Jackson, Mich.	1,145	1,145	275	.....	.....	.....	813	57	.....	1,145	1,145	.....
175	Jamestown, N. Y.	198,924	12,142	635	.....	7,066	563	3,643	235	186,782	199,988	12,142	187,846
176	San Jose, Cal.	1,800	111	.....	.....	.....	.....	22	89	1,689	1,800	111	1,689
177	Decatur, Ill.	25,344	450	.....	.....	.....	196	167	87	24,894	25,344	450	24,894
178	Mount Vernon, N. Y.	644,406	6,247	3,588	.....	225	888	833	713	638,159	639,127	6,247	632,880
179	Joplin, Mo.	8,205	4,349	2,491	.....	.....	109	604	1,145	3,856	8,205	4,349	3,856
180	Williamsport, Pa.	67,638	6	.....	.....	.....	.....	.....	6	67,632	67,638	6	67,632
181	Niagara Falls, N. Y.	184,963	7,774	.....	.....	.....	7,006	586	182	177,189	116,715	7,774	108,941
182	Muskogee, Okla.	63,054	33,311	.....	.....	27,969	1,508	3,618	216	29,743	63,967	33,311	30,656
183	Lima, Ohio.	160,896	1,753	350	.....	.....	675	728	.....	159,143	160,896	1,753	159,143
184	Chelsea, Mass.	979,123	6,156	3,661	.....	.....	.....	2	2,493	972,967	979,123	6,156	972,967
185	Aurora, Ill.	12,626	9,750	3,645	.....	.....	41	6,000	64	2,876	13,536	9,750	3,786
186	New Rochelle, N. Y.	11,808	3,077	.....	.....	.....	885	1,312	- 850	8,731	13,137	3,077	10,060
187	Austin, Tex.	79,440	4,836	4,229	.....	.....	.....	302	305	74,604	4,836	4,836	.....
188	La Crosse, Wis.	58,365	1,106	.....	.....	.....	529	547	30	57,259	58,365	1,106	57,259
189	Newport, Ky.	217,908	4,915	.....	.....	.....	98	4,513	304	212,993	217,908	4,915	212,993
190	Orange, N. J.	42,411	3,917	.....	.....	.....	1,018	2,887	12	38,494	42,411	3,917	38,494
191	Lorain, Ohio.	128,266	3,390	.....	.....	854	353	2,171	12	124,876	128,266	3,390	124,876
192	Council Bluffs, Iowa.	1,471	1,471	717	.....	100	.....	649	5	.....	1,471	1,471	.....
193	Lynchburg, Va.	384,506	10,671	3,725	.....	.....	141	3,181	3,624	373,835	342,400	10,671	331,729

[1] Includes all receipts as reimbursements for material damage to city property.

[2] The nongovernmental cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Grand total		$1,676,823,121	$235,498,265	$1,912,321,386	$264,614,006	$1,647,707,380
	Group I		897,212,482	112,054,072	1,009,266,554	126,617,087	882,649,467
	Group II		245,403,476	44,372,034	289,775,510	49,453,843	240,321,667
	Group III		262,689,595	38,619,496	301,309,091	43,216,709	258,092,382
	Group IV		156,599,095	123,420,387	180,019,482	25,894,747	154,124,735
	Group V		114,918,473	17,032,276	131,950,749	19,431,620	112,519,129
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.						
1	New York, N. Y.		$531,883,895	$22,118,136	$554,002,031	$27,689,346	$526,312,685
	General treasury	Dec. 31, 1911	460 108. 484	14,694,373	474,802,857	17,398,959	457,403,898
	Mortgage tax fund	Dec. 31, 1911	2,335,480		2,335,480		2,335,480
	Foreign insurance tax fund	Dec. 31, 1911	370,151		370,151		370,151
	Cash in transit	Dec. 31, 1911	40,168	207,072	247,240	40,168	207,072
	Sinking funds	Dec. 31, 1911	52,876,791	3,555,741	56,432,532	7,068,779	49,363,753
	Public trust funds	Dec. 31, 1911	5,057,139	359,886	5,417,025	252,399	5,164,626
	Investment fund	Dec. 31, 1911	15,488		15,488		15,488
	Private trust funds	Dec. 31, 1911	11,080,194	3,301,064	14,381,258	2,929,041	11,452,217
2	Chicago, Ill		133,422,046	23,522,720	156,944,766	24,526,404	132,418,362
	City corporation		51,763,761	17,164,754	68,928,515	15,279,919	53,648,596
	General treasury	Dec. 31, 1911	49,607,061	11,971,935	61,578,996	10,027,232	51,551,764
	Cash in transit	Dec. 31, 1911	162,273	109,336	271,609	162,273	109,336
	Sinking funds	Dec. 31, 1911	606,700	4,156,719	4,763,419	4,120,209	643,210
	Public trust funds	May 31, Sept. 30, Dec. 31, 1911.	953,176	639,917	1,593,093	534,653	1,058,440
	Investment fund	Dec. 31, 1911	1,219		1,219		1,219
	Private trust funds	May 31, Dec. 31, 1911	433,332	286,847	720,179	435,552	284,627
	County		47,812,436	580,688	48,393,124	1,436,558	46,956,566
	General treasury	Dec. 21, 1911	9,630,920	515,163	10,146,083	1,402,932	43,043,151
	County-as-agent fund	Dec. 21, 1911	38,149,151	870	38,150,021	1,260	38,148,761
	Private trust fund	Dec. 21, 1911	32,365	64,655	97,020	32,366	64,654
	School district		20,298,390	2,607,352	22,905,742	2,881,184	20,024,558
	General treasury	June 30, 1911	18,934,735	2,563,213	21,497,948	2,854,563	18,643,385
	Public trust funds	June 30, 1911	1,195,183	26,380	1,221,563	26,621	1,194,942
	Private trust fund	Sept. 30, 1911	168,472	17,759	186,231		186,231
	Park commissions		7,555,917	2,658,385	10,214,302	3,837,259	6,377,043
	General treasury	Feb. 28, Mar. 31, May 31, Dec. 31, 1911.	7,388,844	1,867,448	9,256,292	3,086,023	6,170,269
	Sinking funds	May 31, Dec. 31, 1911	90,627	510,459	601,086	448 086	153,000
	Investment fund	Feb. 28, 1911	36,060	242,823	278,883	278,883	
	Private trust funds	Feb. 28, May 31, Dec. 31, 1911	40,386	37,655	78,041	24,267	53,774
	Sanitary district		5,991,542	511,541	6,503,083	1,091,484	5,411,599
	General treasury	Dec. 31, 1911	5,970,055	459,041	6,429,096	1,088,984	5,340,112
	Sinking fund	Dec. 31, 1911	21,487		21,487		21,487
	Private trust fund	Dec. 31, 1911		52,500	52,500	2,500	50,000
3	Philadelphia, Pa		69,639,724	14,830,146	84,469,870	21,914,971	62,554,899
	City corporation		69,516,741	14,816,494	84,333,235	21,892,319	62.440,916
	General treasury	Dec. 31, 1911	57,601,689	14,500,849	72,102,538	21,362 505	50.740,033
	Special assessment fund	Dec. 31, 1911	589,816		589,816		589,816
	Library fund	Dec. 31, 1911	264,489	9,777	274,266	34,910	239,356
	Museum fund	Dec. 31, 1911	127,257	18,374	145.631	13,224	132,407
	Sinking fund	Dec. 31, 1911	6,795,827	195,310	6,991,137	123,197	6,867,940
	Public trust funds:						
	Municipal	Dec. 31, 1911	2,685,661	79,308	2,764,969	281,089	2,483,880
	Nonmunicipal	Dec. 31, 1911	57	213	270	262	8
	Investments and investment fund	Dec. 31, 1911	1,407,945	7,663	1,415,608	30,632	1,384,976
	Private trust fund	Dec. 31, 1911	44,000	5,000	49,000	46,500	2,500
	Poor districts		122,983	13,652	136,635	22,652	113,983
	General treasury	Apr. 15, May 23, 27, Dec. 31, 1911.	122,983	13,652	136,635	22,652	113,983
4	St. Louis, Mo		25,285,192	14,861,142	40,146,334	12,308,023	27,838,311
	City corporation		20,375,944	14 520,273	34,896,217	11,939,880	22,956,337
	General treasury	Apr. 10, 1911	14,675,619	12,468,366	27,143,985	9,142,628	18,001,357
	Court fee funds	June 30, Dec. 31, 1911	134,130		134,130		134.130
	Collectors commission and expense fund	Mar. 4, 1911	142,665		142,665		142.665
	Public improvement fund	Apr. 10, 1911	1,710,675		1,710,675		1,710,675
	Convict-labor account	Apr. 10, 1911	33,632		33,632		33,632
	Library fund	Apr. 10, 1911	310,831	622,409	933,240	96,650	836,590
	State revenue fund	Mar. 5, 1911	1,769,474		1,769,474		1,769,474
	Public trust funds	Aug. 31, Dec. 31, 1911	139,080	29,998	169,078	33,507	135,571
	Investment funds	Apr. 10, 1911	9.007		9,007		9,007
	Sinking funds	Apr. 10, 1911	1,450,576	1,396,030	2,846,606	2,663,370	183,236
	Private trust fund	Apr. 10, 1911	255	3,470	3,725	3,725	

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	St. Louis, Mo.—Continued.						
	School district		$4,909,249	$340,869	$5,250,117	$368,143	$4,881,974
	General treasury	June 30, 1911	4,409,440	298,331	4,707,771	275,527	4,432,244
	Lunch room fund	June 30, 1911	56,058	1,714	57,772	3,857	53,915
	Public trust fu ds	June 30, 1911	141,440	16,193	157,633	57,010	100,623
	Investment fund	June 30, 1911	2,245	1,237	3,482	1,239	2,243
	Private trust fund	June 30, 1911	300,065	23,394	323,459	30,510	292,949
5	Boston, Mass		55,374,654	9,748,567	65,123,221	12,617,197	52,506,024
	General treasury	Jan. 31, 1912	45,355,225	6,475,217	51,860,442	8,497,943	43,362,499
	County fund	Jan. 31, 1912	1,666,835		1,666,835		1,666,835
	Overseers of poor fund	Jan. 31, 1912	216,212	3,286	219,498	1,108	218,390
	Library cash account	Jan. 31, 1912		2,400	2,400		2,400
	Sinking funds	Jan. 31, 1912	5,628,840	2,904,143	8,532,983	3,728,751	4,804,232
	Public trust funds:						
	Municipal	Jan. 31, 1912	2,180,624	143,173	2,323,797	173,875	2,149,922
	Nonmunicipal	Jan. 31, 1912	12,172	583	12,755	2,626	10,129
	Private trust funds	Jan. 31, 1912	284,746	219,765	504,511	212,894	291,617
6	Cleveland, Ohio		36,732,854	14,199,832	50,932,686	15,315,219	35,617,467
	City corporation		15,841,326	8,580,747	24,422,073	9,706,245	14,715,828
	General treasury	Dec. 31, 1911	12,428,704	7,501,342	19,930,046	9,094,353	10,835,693
	Sinking funds	Dec. 31, 1911	3,142,389	646,742	3,789,131	248,215	3,540,916
	Public trust funds:						
	Municipal	Dec. 31, 1911	160,720	58,660	219,380	38,020	181,360
	Nonmunicipal	Dec. 31, 1911	5,288	6,863	12,151	7,634	4,517
	Private trust funds	Dec. 31, 1911	104,225	367,140	471,365	318,023	153,342
	County		16,571,286	3,311,580	19,882,866	3,680,332	16,202,534
	General treasury	Dec. 31, 1911	3,756,802	3,113,567	6,870,369	3,477,729	3,392,640
	County-as-agent fund	Aug. 31, 1911	12,657,707	55,708	12,713,415	46,154	12,667,261
	Private trust fund	Aug. 31, 1911	156,777	142,305	299,082	156,449	142,633
	School district		4,320,242	2,307,505	6,627,747	1,928,642	4,699,105
	General treasury	Aug. 31, 1911	3,703,961	2,005,237	5,709,198	1,544,374	4,164,824
	Library fund	Dec. 31, 1911	432,491	221,177	653,668	285,779	367,889
	Cash in transit	Aug. 31, 1911		35,000	35,000		35,000
	Sinking fund	Aug. and Dec. 31, 1911	122,019	9,497	131,516	90,875	40,641
	Public trust fund	June 30, 1911	61,771	36,594	98,365	7,614	90,751
7	Baltimore, Md		17,897,180	1,881,963	19,779,143	1,875,360	17,903,783
	General treasury	Dec. 31, 1911	16,193,293	1,849,378	18,042,671	1,832,965	16,209,706
	Sinking fund	Dec. 31, 1911	1,630,311	23,150	1,653,491	31,663	1,621,828
	Public trust funds	Dec. 31, 1911	71,709	9,163	80,872	10,678	70,194
	Investment fund	Dec. 31, 1911	696		696		696
	Private trust fund	Dec. 31, 1911	1,141	272	1,413	54	1,359
8	Pittsburgh, Pa		26,976,937	10,891,566	37,868,503	10,370,567	27,497,936
	City corporation		21,842,354	7,793,347	29,635,701	9,289,822	20,345,879
	General treasury	Jan. 31, 1912	18,335,320	6,567,135	24,902,525	6,816,921	18,085,604
	Library fund	Jan. 31, 1912	366,948	17,189	384,137	19,356	364,781
	Railroad sinking fund	Jan. 31, 1912		12,714	12,714	8,476	4,238
	Sinking funds	Jan. 31, 1912	3,130,194	1,195,225	4,325,419	2,443,917	1,881,502
	Public trust fund	Jan. 31, 1912	1,252	562	1,814	986	828
	Private trust fund	Jan. 31, 1912	8,570	522	9,092	166	8,926
	County		4,551,665	1,365,191	5,916,856	1,015,727	4,901,129
	General treasury	Dec. 31, 1911	3,169,705	644,879	3,814,584	847,858	2,966,726
	County-as-agent fund	Dec. 31, 1911	781,354		781,354		781,354
	Workhouse fund	Dec. 31, 1911	165,907	20,776	186,683	39,567	147,116
	Sinking fund	Dec. 31, 1911	434,699	699,536	1,134,235	128,302	1,005,933
	School district		582,918	1,733,028	2,315,946	65,018	2,250,928
	General treasury	Dec. 31, 1911	582,918	1,733,028	2,315,946	65,018	2,250,928

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
9	Detroit, Mich		$17,840,941	$2,409,063	$20,250,004	$2,309,013	$17,941,591
	City corporation		13,865,753	2,272,785	16,138,538	2,024,780	14,043,758
	General treasury	June 30, 1911	9,697,891	1,852,404	11,550,275	1,546,161	10,004,114
	Local improvement fund	June 30, 1911	674,941		674,941		674,941
	House of Correction fund	Dec. 31, 1911	201,620	52,261	253,881	34,501	219,380
	Library fund	June 30, 1911	4,691	33	4,724	304	4,420
	Waterworks fund	June 30, 1911	1,171,458	24,531	1,195,989	19,736	1,176,253
	Petty cash fund	June 30, 1911	100	2,195	2,295	1,795	500
	Sinking funds	June 30, 1911	1,628,204	339,312	1,967,516	477,523	1,489,993
	Public trust funds	June 30, Aug. 31, 1911	43,834	2,049	45,883	14,760	31,123
	Investment funds	June 30, 1911	443,034		443,034		443,034
	County		3,975,188	136,878	4,112,066	214,233	3,897,833
	General treasury	Sept. 30, 1911	1,344,744	126,583	1,471,327	176,390	1,294,937
	County-as-agent fund	Sept. 30, 1911	2,529,462	9,215	2,538,677	7,842	2,530,835
	Soldier's relief commission fund	Sept. 30, 1911	12,639	806	13,445	383	13,062
	Sinking funds	Sept. 30, 1911	88,343	274	88,617	29,618	58,999
10	Buffalo, N. Y		29,666,635	2,117,339	31,783,974	2,337,686	29,446,288
	City corporation		27,354,355	1,406,594	28,760,949	1,761,159	26,999,790
	General treasury	June 30, 1911	15,475,793	33,113	15,508,906	1,287,610	14,221,296
	Comptroller's cash account	June 30, 1911	9,032,359	1,209,628	10,241,988	190,275	10,051,713
	Trustees of city and county hall fund	Dec. 31, 1911	32,643	4,873	37,516	5,396	32,120
	Library funds	June 30, Dec. 31, 1911	145,425	33,666	179,091	38,928	140,165
	Historical Society fund	Dec. 31, 1911	12,200	7,132	19,332	9,323	10,009
	Tuberculosis Hospital Commission fund	June 30, 1911	446	2,500	2,946	742	2,204
	Electric light and power investigation fund	June 30, 1911	10,000		10,000	5,515	4,485
	Sinking funds	June 30, 1911	2,303,468	7,977	2,311,445	100,919	2,210,526
	Public trust funds	June 30, Dec. 31, 1911	180,820	83,995	264,815	85,023	179,792
	Investment funds	June 30, 1911	10,406		10,406	10,406	
	Private trust funds	June 30, 1911	150,795	23,710	174,504	27,024	147,480
	County		2,312,280	710,745	3,023,025	576,527	2,446,498
	General treasury	Dec. 31, 1911	1,670,151	555,358	2,225,539	535,373	1,690,166
	County-as-agent fund	Dec. 31, 1911	607,745	149,654	757,399	34,099	723,300
	Superintendent of poor fund	Dec. 31, 1911	6,279	1,507	7,786	2,408	5,378
	Trustees of city and county hall fund	Dec. 31, 1911	28,105	4,196	32,301	4,647	27,654
11	San Francisco, Cal		19,954,685	10,745,640	30,700,325	7,957,673	22,742,652
	General treasury	June 30, 1911	17,672,211	10,504,563	28,176,774	7,784,633	20,392,141
	Special assessment fund	June 30, 1911	1,330,219		1,330,219		1,330,219
	Public trust funds	June 30, 1911	112,623	50,896	163,519	52,629	110,890
	Investment funds	June 30, 1911	50,888		50,888		50,888
	Private trust funds	June 30, 1911	788,744	190,181	978,925	120,411	858,514
12	Milwaukee, Wis		17,579,789	1,127,022	18,706,811	1,547,774	17,159,037
	City corporation		13,887,705	633,134	14,520,839	709,651	13,811,188
	General treasury	Dec. 31, 1911	13,781,929	608,941	14,390,870	681,093	13,709,777
	City attorney's contingent fund	Dec. 31, 1911	6,000	563	6,563	518	6,045
	Keenan library funds	Dec. 31, 1911	4,062	9,557	13,619	9,653	3,966
	Public trust funds	Dec. 31, 1911	95,714	14,073	109,787	18,387	91,400
	County		3,692,084	493,888	4,185,972	838,123	3,347,849
	General treasury	Dec. 31, 1911	1,818,964	397,217	2,216,181	740,450	1,475,731
	County-as-agent fund	Dec. 31, 1911	1,706,884	21,518	1,728,402	19,884	1,708,518
	Sinking funds	Dec. 31, 1911	29,972	39,749	69,721	24,961	44,760
	Private trust funds	Dec. 31, 1911	136,264	35,404	171,668	52,828	118,840
13	Cincinnati, Ohio		31,618,645	12,357,470	43,976,115	10,506,362	33,469,753
	City corporation		16,933,666	7,951,831	24,885,497	5,874,006	19,011,491
	General treasury	Dec. 31, 1911	9,868,546	6,870,991	16,739,537	4,724,910	12,014,627
	University funds	Dec. 31, 1911	245,288	437,170	682,458	131,087	551,371
	Annexed territory fund	Dec. 31, 1911		78,887	78,887		78,887
	Sinking funds	Dec. 31, 1911	5,054,690	470,579	5,525,269	838,554	4,686,715
	Public trust funds:						
	Municipal	Dec. 31, 1911	196,115	30,659	226,774	78,200	148,574
	Nonmunicipal	Dec. 31, 1911	3,137		3,137	3,131	6
	Investment and investment funds	Dec. 31, 1911	1,224,701	2,435	1,227,136	6,300	1,220,836
	Private trust funds	Dec. 31, 1911	341,189	61,110	402,299	91,824	310,475
	County		11,399,146	3,449,283	14,848,429	3,335,484	11,512,945
	General treasury	Aug. 31, 1911	1,421,845	1,473,431	2,895,276	1,207,064	1,688,212
	County-as-agent fund	Aug. 31, 1911	9,524,605	1,662,828	11,187,433	1,611,834	9,575,599
	Library fund	June 30, 1911	154,911	1,444	156,355	16,132	140,223
	Sinking funds	Aug. 31, 1911	264,018	299,139	533,157	469,155	94,002
	Public trust funds	June 30, 1911	1,583		1,583		1,583
	Private trust funds	Aug. 31, 1911	32,184	12,441	44,625	31,299	13,326
	School district		3,285,833	956,356	4,242,189	1,296,872	2,945,317
	General treasury	Aug. 31, 1911	3,068,357	864,208	3,932,565	1,194,926	2,737,639
	Annexed territory fund	Aug. 31, 1911		5,782	5,782		5,782
	Sinking funds	Aug. 31, 1911	148,143	70,720	218,863	77,892	140,971
	Public trust funds	Aug. 31, 1911	69,333	15,646	84,979	24,054	60,925

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
14	Newark, N. J.		$34,270,114	$4,312,299	$38,582,413	$3,569,283	$35,013,130
	City corporation		28,790,658	3,719,855	32,510,513	3,060,212	29,450,301
	General treasury	Dec. 31, 1911	23,692,105	1,011,960	24,704,065	1,422,680	23,281,385
	Court fees fund	Dec. 31, 1911	8,220		8,220		8,220
	School fund	June 30, 1911	2,289,940	2,619,800	4,909,740	1,575,415	3,334,325
	Library fund	Dec. 31, 1911	119,574	83	119,657	9	119,648
	Sinking funds	Nov. 30, 1911	2,431,057	68,809	2,499,866	22,308	2,477,558
	Public trust funds	Apr. 30, Dec. 31, 1911, Jan. 15, 1912	230,302	17,335	247,637	26,167	221,470
	Investment funds	Dec. 31, 1911	19,460	1,868	21,328	13,633	7,695
	County		5,479,456	592,444	6,071,900	509,071	5,562,829
	General treasury		2,726,504	229,645	2,956,149	262,601	2,693,548
	County-as-agent fund	May 10, 1911	2,380,918		2,380,918		2,380,918
	Park commission	Dec. 31, 1911	175,530	295,208	470,738	194,885	275,853
	Sinking funds	May 10, 1911	196,504	67,591	264,095	51,585	212,510
15	Los Angeles, Cal.		30,967,286	7,635,201	38,602,487	10,456,945	28,145,542
	City corporation		16,626,386	3,429,846	20,056,232	6,175,430	13,880,802
	General treasury	June 30, 1911	12,770,914	3,336,302	16,107,216	4,750,091	11,357,125
	Special assessment improvement fund	June 30, 1911	1,272,395		1,272,395		1,272,395
	Convict labor account	June 30, 1911	24,000		24,000		24,000
	Water revenue emergency fund	June 30, 1911		1,000	1,000	1,000	
	Sinking funds	June 30, 1911	1,875,153	65,683	1,940,836	1,395,756	545,080
	Public trust funds	June 30, 1911	32,402	4,515	36,917	7,838	29,079
	Investment funds	June 30, 1911	400,676		400,676	1,800	398,876
	Private trust funds	June 30, 1911	250,846	22,346	273,192	18,945	254,247
	County		11,442,193	3,319,158	14,761,351	3,387,892	11,373,459
	General treasury	June 30, 1911	2,420,986	1,708,707	4,129,693	1,078,836	3,050,857
	County-as-agent fund	June 30, 1911	8,972,131	1,547,937	10,520,068	2,249,582	8,270,486
	Convict labor account	June 30, 1911	5,859		5,859		5,859
	Sinking fund	June 30, 1911	43,217	62,514	105,731	59,474	46,257
	School district		2,898,707	886,197	3,784,904	893,623	2,891,281
	General treasury	June 30, 1911	2,875,791	886,197	3,761,988	893,623	2,868,365
	Investment fund	June 30, 1911	22,916		22,916		22,916
16	New Orleans, La.		24,450,122	2,354,045	26,804,167	8,541,185	18,262,982
	General treasury	Dec. 31, 1911	8,297,602	455,513	8,753,115	153,535	8,599,580
	Board of liquidation fund	Dec. 31, 1911	3,711,389	714,587	4,425,976	1,280,463	3,145,513
	Court labor fund	Dec. 31, 1911	23,894		23,894		23,894
	Police department fund	Dec. 31, 1911	433,404	15,260	448,664	32,414	416,250
	Fire department fund	Dec. 31, 1911	458,178	361	458,539	12,490	446,049
	Health department fund	Dec. 31, 1911	99,513	3,917	103,430	4,598	98,832
	Sewage and water fund	Dec. 31, 1911	8,763,409	1,037,235	9,800,644	6,947,772	2,852,872
	Washington Avenue Commission fund	Dec. 31, 1911	2,562	1,410	3,972	2,173	1,799
	Park and street Commission fund	Sept. 4, Dec. 31, 1911	96,014	32,797	128,811	35,546	93,265
	Almshouse fund	Dec. 31, 1911	15,013	1,099	16,112	515	15,597
	Board of commissioners for prisoners' fund	Dec. 31, 1911	300	5	305	135	170
	School fund	July 1, 1911	1,496,743	6,221	1,502,967	50	1,502,917
	Library fund	Jan. 9, 1912	42,783	1,408	44,191	2,652	41,539
	Cash in transit	Dec. 31, 1911		7,958	7,958	5,558	2,400
	Public Belt railroad fund	Dec. 31, 1911	305,665	4,584	310,249	10,739	299,510
	Sinking funds	Dec. 31, 1911	28,132		28,132		28,132
	Public trust funds	Dec. 31, 1911, Jan. 9, 1912	90,699	4,938	95,637	15,768	79,869
	Investment funds	July 1, Dec. 31, 1911	165,223		165,223	331	164,892
	Private trust funds	Dec. 31, 1911	419,599	66,749	486,348	36,446	449,902
17	Washington, D. C.		18,944,112	512,925	19,457,037	456,665	19,000,372
	General treasury	June 30, 1911	12,133,408	64,920	12,198,328	34,708	12,163,620
	School fund	June 30, 1911	3,217,347	477	3,217,824		3,217,824
	Register of wills fund	June 30, 1911	37,499	1,154	38,653	160	38,493
	Recorder of deeds fund	June 30, 1911	43,437	2,367	45,804	1,083	44,721
	Militia fund	June 30, 1911	88,830	2,513	91,343	5,497	85,846
	Public buildings ground fund	June 30, 1911	131,008	11,043	142,141	12,023	130,118
	Escheated estates fund	June 30, 1911	2,563	84	2,647	137	2,510
	Bridge fund	June 30, 1911	17,960	2,232	20,192	6,497	13,695
	Crossing police pension fund	June 30, 1911		20	20	20	
	Industrial Home School fund	June 30, 1911	3,878	1,720	5,598	634	4,964
	Workhouse labor account	June 30, 1911	9,365		9,365		9,365
	Industrial Home fund	June 30, 1911	698	292	990	329	661
	Library incidental fund	June 30, 1911	5,236	562	5,798	1,140	4,658
	Water fund	June 30, 1911	633,454	90,118	723,572	87,198	636,374
	Zoological Park fund	June 30, 1911	111,665	4,625	116,290	2,624	113,666
	Aqueduct fund	June 30, 1911	67,120	4,267	71,387	5,008	66,379
	Police relief fund	June 30, 1911	81,547	4,861	86,408	6,347	80,061
	Filtration plant fund	June 30, 1911	79,071	10,361	89,432	10,879	78,553
	Firemen's relief fund	June 30, 1911	40,203	2,169	42,372	3,425	38,947
	Interest fund (sinking)	June 30, 1911	325,860	7,225	333,085	8,857	324,228
	Contractors' guarantee fund	June 30, 1911	47		47		47
	Incidental bond fund	June 30, 1911		764	764	764	
	Contingent fund	June 30, 1911		361	361	361	
	Park lighting fund	June 30, 1911	10,131	915	11,046	6,829	4,217
	Collection for United States fund	June 30, 1911	25,496	951	26,447	349	26,098
	Convict labor account	June 30, 1911	51,626		51,626		51,626
	Contingent fund	June 30, 1911	233,762		233,762		233,762
	Permit fund	June 30, 1911	31,654		31,654		31,654
	Miscellaneous fund	June 30, 1911	234,485		234,485		234,485

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Washington, D. C.—Continued.						
	Sinking funds	June 30, 1911	$652,048	$39	$652,087	$524	$651,563
	Public trust funds	June 30, 1911	4,015	6,022	10,037	2,755	7,282
	Private trust funds	June 30, 1911	670,609	292,863	963,472	258,517	704,955
18	Minneapolis, Minn		20,111,147	800,430	20,911,577	1,771,257	19,140,320
	City corporation		12,024,692	670,660	12,695,352	1,646,808	11,048,544
	General treasury	Dec. 31, 1911	11,367,730	505,985	11,873,715	1,612,222	10,261,493
	Workhouse fund	Dec. 31, 1911	13,962		13,962		13,962
	Cash in transit	Dec. 31, 1911		5,161	5,161		5,161
	Sinking fund	Dec. 31, 1911	446,593	131,518	578,111		578,111
	Public trust fund	Dec. 31, 1911	196,407	27,996	224,403	34,586	189,817
	County		8,086,455	129,770	8,216,225	124,449	8,091,776
	General treasury	Dec. 31, 1911	763,781	68,645	832,426	38,981	793,445
	County-as-agent fund	Dec. 31, 1911	7,241,535	52,230	7,293,765	68,223	7,225,542
	Sinking fund	Dec. 31, 1911	81,139	8,895	90,034	17,245	72,789

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.

19	Jersey City, N. J		$19,324,254	$1,112,597	$20,436,851	$1,511,279	$18,925,572
	General treasury	Nov. 30, 1911	18,098,317	819,196	18,917,513	1,276,955	17,640,558
	Library fund	Nov. 30, 1911	46,746	4,241	50,987	754	50,233
	Sinking fund	Nov. 30, 1911	1,093,553	258,149	1,351,702	195,750	1,155,952
	Public trust funds	Nov. 30, Dec. 31, 1911	85,638	31,011	116,649	37,820	78,829
20	Seattle, Wash		23,691,505	4,566,138	28,257,643	4,881,444	23,376,199
	City corporation		20,869,374	3,838,508	24,707,882	3,622,261	21,085,621
	General treasury	Dec. 31, 1911	20,819,623	3,796,805	24,616,433	3,556,840	21,059,593
	Convict labor account	Dec. 31, 1911	12,500		12,500		12,500
	Public trust funds	Dec. 31, 1911	37,246	41,703	78,949	65,421	13,528
	School district		2,822,131	727,630	3,549,761	1,259,183	2,290,578
	General treasury	June 30, 1911	2,699,863	707,083	3,406,946	1,180,335	2,226,611
	Sinking funds	June 30, 1911	122,268	20,547	142,815	78,848	63,967
21	Kansas City, Mo		11,710,683	1,101,619	12,812,302	2,334,693	10,477,609
	City corporation		9,209,416	614,365	9,823,781	1,582,460	8,241,321
	General treasury	Apr. 17, 1911	7,585,677	448,788	8,034,465	1,373,034	6,661,431
	Board of public works fund	Apr. 17, 1911	1,089,835		1,089,835		1,089,835
	Convict labor account	Apr. 17, 1911	7,123		7,123		7,123
	Sinking funds	Apr. 17, 1911	499,243	155,371	654,614	206,890	447,724
	Public trust fund	Apr. 17, 1911	27,538	10,206	37,744	2,536	35,208
	School district		2,501,267	487,254	2,988,521	752,233	2,236,288
	General treasury	June 30, 1911	2,262,433	336,184	2,598,617	653,633	1,944,984
	Sinking fund	June 30, 1911	238,834	151,070	389,904	98,600	291,304
22	Indianapolis, Ind		6,103,638	990,905	7,094,543	1,027,398	6,067,145
	City corporation		4,590,544	736,667	5,327,211	803,925	4,523,286
	General treasury	Dec. 31, 1911	2,577,811	410,829	2,988,640	501,618	2,487,022
	School health fund	Dec. 31, 1911	9,311		9,311		9,311
	Special assessment improvement fund	Dec. 31, 1911	602,004	52,368	654,372	37,081	617,291
	Barrett bond fund	Dec. 31, 1911	306,560		306,560		306,560
	Park fund	Dec. 31, 1911	328,574	110,280	438,854	46,605	392,249
	Sinking funds	Dec. 31, 1911	93,983	16,990	110,973	45,816	65,157
	Public trust funds	Dec. 31, 1911	57,551	16,662	74,213	15,001	59,212
	Private trust funds		614,750	129,538	744,288	157,804	586,484
	School district		1,513,094	254,238	1,767,332	223,473	1,543,859
	General treasury	June 30, 1911	1,359,988	218,947	1,578,935	214,082	1,364,853
	Carnegie branch library fund	June 30, 1911	21,150		21,150		21,150
	Public library fund	June 30, 1911	87,934	22,637	110,621		110,621
	Public trust funds	June 30, 1911	43,972	12,654	56,626	9,391	47,235
23	Providence, R. I		8,373,030	902,708	9,275,738	1,004,081	8,271,657
	General treasury	Sept. 30, 1911	6,675,850	323,784	6,999,634	525,432	6,474,202
	City official fee fund	Sept. 30, 1911	11,276		11,276		11,276
	Almshouse fund	Nov. 30, 1911	42,079		42,079		42,079
	Sinking fund	Sept. 30, 1911	1,372,430	439,466	1,811,896	406,981	1,404,915
	Public trust funds:						
	Municipal	Sept. 30, Dec. 16 and 31, 1911	173,262	132,228	305,490	59,826	245,664
	Nonmunicipal	Sept. 30, 1911	20,126	5,299	25,425	8,925	16,500
	Investments and investment fund	Sept. 30, 1011	67,170		67,170		67,170
	Private trust fund	Sept. 30, 1911	10,837	1,931	12,768	2,917	9,851
24	Louisville, Ky		9,833,073	1,750,538	11,583,611	2,232,583	9,351,028
	General treasury	Aug. 31, 1911	4,625,044	365,030	4,990,074	453,816	4,536,258
	Special assessment fund	Aug. 31, 1911	561,710		561,710		561,710
	Sewer commission fund	Dec. 31, 1911	30,778	729,378	760,156	216,578	544,578

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Louisville, Ky.—Continued.						
	Children's guardians' fund	Dec. 31, 1911	$11,398	$3,891	$15,289	$1,710	$13,579
	House of Refuge fund	Aug. 31, 1911	72,583	36,870	109,453	22,538	86,915
	Hospital Commission fund	Aug. 31, 1911	550,615	.....	550,615	480,741	69,874
	Tuberculosis hospital fund	Dec. 31, 1911	64,335	5,406	69,741	24,808	44,933
	School fund	July 31, 1911	1,007,143	271,808	1,278,951	327,906	951,045
	Library fund	Aug. 31, 1911	112,460	7,952	120,412	3,901	116,511
	Park fund	Aug. 31, 1911	174,847	33	174,880	16	174,864
	Water fund	Dec. 31, 1911	1,073,138	6,520	1,079,658	87,035	992,623
	Cash in transit	Aug. 31, 1911	.....	1,165	1,165	.....	1,165
	Sinking fund	Dec. 31, 1911	1,406,036	321,007	1,727,043	612,162	1,114,881
	Public trust funds	July 31, 1911	114,236	1,478	115,714	2,372	113,342
	Investment funds	Aug. 31, Dec. 31, 1911	28,750	.....	28,750	.....	28,750
25	Rochester, N. Y.		15,499,576	2,279,354	17,778,930	2,777,112	15,001,818
	General treasury	Dec. 31, 1911	13,917,447	934,861	14,852,308	1,115,801	13,736,507
	Cemetery fund	Dec. 31, 1911	63,272	47,390	110,662	28,652	82,010
	County supervisors' fund	Sept. 30, 1911	273,042	.....	273,042	.....	273,042
	Sinking fund	Dec. 31, 1911	382,935	629,853	1,012,788	862,845	149,943
	County supervisors' sinking fund	Sept. 30, 1911	1,900	5,965	7,865	2,865	5,000
	Public trust funds:						
	Municipal	Dec. 6, Dec. 31, 1911	107,304	226,175	333,479	248,881	84,598
	Nonmunicipal	Dec. 31, 1911	12,329	24,814	37,143	33,384	3,759
	Investment fund	Dec. 31, 1911	7,811	53,700	61,511	58,974	2,537
	Private trust funds	Dec. 31, 1911	733,536	356,596	1,090,132	425,710	664,422
26	Denver, Colo.		11,682,969	809,285	12,492,254	1,066,367	11,425,887
	General treasury	Dec. 31, 1911	5,516,951	497,505	6,014,456	677,758	5,336,698
	County general fund	Dec. 31, 1911	1,731,333	19,742	1,751,075	103,246	1,647,829
	County treasurer's advance fund	Jan. 31, 1912	5,853	6,973	12,856	.....	12,856
	County treasurer's fee fund	Dec. 31, 1911	68,513	.....	68,513	.....	68,513
	District court earning fund	Dec. 31, 1911	28,279	.....	28,279	.....	28,279
	County court earning fund	Dec. 31, 1911	30,416	3,071	33,487	3,891	29,596
	Sheriff's fee fund	Dec. 31, 1911	28,449	.....	28,449	.....	28,449
	County clerk's fee fund	Dec. 31, 1911	43,574	267	43,841	.....	43,841
	School funds	June 30, Dec. 31, 1911	3,364,843	67,609	3,432,452	38,844	3,393,608
	Library fund	Dec. 31, 1911	69,269	1,047	70,316	1,422	68,894
	Museum fund	Dec. 31, 1911	25,010	366	25,376	1,022	24,354
	South Denver waterworks fund	Dec. 31, 1911	14,251	.....	14,251	14,251	.....
	Globeville water fund	Dec. 31, 1911	4,051	.....	4,051	4,051	.....
	State inheritance tax fund	Dec. 31, 1911	111,606	29,868	141,474	2,157	139,287
	Sinking funds	Dec. 31, 1911	201,127	129,411	330,538	166,381	164,157
	Public trust funds	Dec. 31, 1911	203,599	8,765	212,364	13,862	198,502
	Private trust funds	Dec. 31, 1911	235,815	44,661	280,476	39,452	241,024
27	Portland, Oreg.		20,061,999	2,210,833	22,272,832	4,582,674	17,690,158
	City corporation		16,897,035	1,609,930	18,506,965	3,176,093	15,330,872
	General treasury	Dec. 31, 1911	15,475,829	1,505,196	16,981,025	2,437,085	14,543,940
	Auditorium fund	Dec. 31, 1911	7,500	.....	7,500	304	7,196
	Sinking funds	Dec. 31, 1911	1,367,388	103,187	1,470,575	736,574	734,001
	Public trust fund	Dec. 31, 1911	4,951	1,547	6,498	2,130	4,368
	Investment funds	Dec. 31, 1911	40,367	.....	40,367	.....	40,367
	Private trust fund	Dec. 31, 1911	1,000	.....	1,000	.....	1,000
	School district		2,469,149	500,542	2,969,691	1,182,971	1,786,720
	General treasury	June 30, 1911	2,466,449	500,542	2,966,991	1,182,971	1,784,020
	Investment fund	June 30, 1911	2,700	.....	2,700	.....	2,700
	Navigation districts		695,815	100,361	796,176	223,610	572,566
	General treasury	Dec. 31, 1911	637,259	54,202	691,461	208,895	482,566
	Sinking funds	Dec. 31, 1911	58,556	46,159	104,715	14,715	90,000
28	St. Paul, Minn.		7,030,053	1,263,386	8,293,439	1,028,297	7,265,142
	General treasury	Dec. 31, 1911	6,893,755	1,252,075	8,145,830	1,005,475	7,140,355
	Institutional service accounts	Dec. 31, 1911	2,007	.....	2,007	.....	2,007
	Night school fund	Aug. 30, 1911	4,275	.....	4,275	.....	4,275
	Sinking funds	Dec. 31, 1911	94,488	6,958	101,446	16,409	85,037
	Public trust funds	Oct. 1, Dec. 1, 1911	35,528	4,353	39,881	6,413	33,468
29	Columbus, Ohio		9,072,035	1,544,940	10,616,975	1,436,730	9,180,245
	City corporation		7,689,228	903,456	8,592,684	773,426	7,819,258
	General treasury	Dec. 31, 1911	4,801,962	547,382	5,349,344	661,875	4,687,469
	Cash in transit	Dec. 31, 1911	.....	20,355	20,355	.....	20,355
	Sinking funds	Dec. 31, 1911	2,601,454	329,526	3,020,980	106,648	2,914,332
	Public trust funds	Dec. 31, 1911	25,782	1,481	28,263	1,776	26,487
	Investment fund	Dec. 31, 1911	432	.....	432	.....	432
	Private trust funds	Dec. 31, 1911	168,598	4,712	173,310	3,127	170,183
	School district		1,382,807	641,484	2,024,291	663,304	1,360,987
	General treasury	Aug. 31, 1911	1,270,572	607,609	1,878,181	597,592	1,280,589
	Annexed territory fund	Aug. 31, 1911	.....	811	811	.....	811
	Cash in transit	Aug. 31, 1911	.....	28,000	28,000	.....	28,000
	Sinking fund	Aug. 31, 1911	102,992	607	103,599	65,610	37,989
	Public trust fund	Aug. 31, 1911	9,243	4,457	13,700	102	13,598

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
30	Toledo, Ohio		$6,827,769	$2,396,916	$9,224,685	$2,491,669	$6,733,016
	City corporation		5,633,666	1,752,644	7,386,310	1,798,809	5,587,501
	General treasury	Dec. 31, 1911	3,950,789	1,485,189	5,435,978	1,526,578	3,909,400
	Sinking funds	Dec. 31, 1911	1,627,874	251,307	1,879,181	253,328	1,625,853
	Public trust funds:						
	Municipal	Dec. 31, 1911	37,102	9,982	47,084	13,563	33,521
	Nonmunicipal	Dec. 31, 1911	581		581		581
	Investment funds	Dec. 31, 1911	11,265		11,265		11,265
	Private trust funds	Dec. 31, 1911	6,055	6,166	12,221	5,340	6,881
	School district		1,194,103	644,272	1,838,375	692,860	1,145,515
	General treasury	Aug. 31, 1911	1,087,953	628,117	1,716,070	671,420	1,044,650
	Sinking fund	Aug. 31, 1911	96,428	16,155	112,583	18,318	94,265
	Public trust fund	June 30, 1911	9,722		9,722	3,122	6,600
31	Atlanta, Ga		4,903,287	1,220,078	6,123,365	849,390	5,273,975
	General treasury	Dec. 31, 1911	4,385,307	1,219,765	5,605,072	847,107	4,757,965
	Convict labor account	Dec. 31, 1911	76,597		76,597		76,597
	Sinking fund	Dec. 31, 1911	404,283	313	404,596	2,283	402,313
	Public trust fund	Dec. 31, 1911	37,100		37,100		37,100
32	Oakland, Cal		4,754,016	2,238,387	6,992,403	1,227,328	5,765,075
	City corporation		3,379,506	1,989,419	5,368,925	930,980	4,437,945
	General treasury	June 30, 1911	2,379,090	1,954,673	4,333,663	888,850	3,444,813
	Street improvement fund	June 30, 1911	902,492		902,492		902,492
	Convict labor account	June 30, 1911	6,225		6,225		6,225
	Public trust fund	June 30, 1911	23,324	23,048	46,372	27,270	19,102
	Private trust fund	June 30, 1911	68,375	11,798	80,173	14,860	65,313
	School district		1,359,898	181,008	1,540,906	270,536	1,270,370
	General treasury	June 30, 1911	1,359,381	178,340	1,537,721	267,351	1,270,370
	Public trust fund	June 30, 1911	517	2,668	3,185	3,185	
	Sanitary districts		14,612	67,960	82,572	25,812	56,760
	General treasury	June 30, 1911	14,612	67,960	82,572	25,812	56,760
33	Worcester, Mass		7,453,099	353,512	7,806,611	700,884	7,105,727
	General treasury	Nov. 30, 1911	6,684,325	294,268	6,978,593	423,813	6,554,780
	Dog and hunters' license fund	Nov. 30, 1911	8,870		8,870		8,870
	Sinking fund	Nov. 30, 1911	673,834	47,105	720,939	264,363	456,576
	Public trust funds:						
	Municipal	Nov. 30, 1911	66,801	12,067	78,868	12,665	66,203
	Nonmunicipal	Nov. 30, 1911	14,708		14,708		14,708
	Investment fund	Jan. 31, 1912	1,273	72	1,345	43	1,302
	Private trust fund	Aug. 31, 1911	3,288		3,288		3,288
34	Birmingham, Ala		6,279,796	616,806	6,896,602	504,670	6,391,932
	General treasury	Sept. 30, 1911	3,790,590	67,332	3,857,922	51,463	3,806,459
	Public improvement funds	Sept. 30, 1911	1,949,093	434,618	2,383,711	424,145	1,959,566
	Treasurer's incidental cash fund	Sept. 30, 1911		1,500	1,500	1,500	
	Convict labor account	Sept. 30, 1911	40,447		40,447		40,447
	School funds	June 30, Sept. 30, 1911	469,284	103,646	572,930	16,356	556,574
	Public libraries' funds	June 30, Dec. 31, 1911	6,572	479	7,051	841	6,210
	Sinking fund	Sept. 30, 1911	2,199	7,965	10,164	8,664	1,500
	Private trust funds	Sept. 30, 1911	21,611	1,266	22,877	1,701	21,176
35	Syracuse, N. Y		7,382,156	1,031,534	8,413,690	1,197,499	7,216,191
	General treasury	Dec. 31, 1911	6,509,486	934,570	7,444,356	1,000,510	6,443,846
	Sewer fund	Nov. 30, 1911	311,398	62,089	373,487	141,736	231,751
	Public library fund	Dec. 31, 1911	1,117	144	1,261	25	1,236
	County supervisors' fund		120,672		120,672		120,672
	Sinking funds	Dec. 31, 1911	166,171	10,698	176,869	14,303	162,566
	Public trust funds	July 31, Dec. 31, 1911	96,677	18,992	115,669	33,646	82,023
	Private trust funds	Dec. 31, 1911	176,635	4,741	181,376	7,279	174,097
36	New Haven, Conn		4,479,825	149,184	4,629,009	191,253	4,437,756
	City corporation		4,365,566	144,435	4,510,301	162,017	4,348,284
	General treasury	Dec. 31, 1911	3,148,817	114,764	3,263,581	96,050	3,167,531
	Court fee fund	Dec. 31, 1911	21,352	83	21,435	399	21,036
	School fund	Dec. 31, 1911	873,372	9,019	882,391	23,639	858,752
	Library funds	Dec. 31, 1911	34,314	867	35,181	21	35,160
	Park fund	Dec. 31, 1911	43,605		43,605	2	43,603
	Sinking fund	Dec. 31, 1911	172,358	496	172,854	2,354	170,500
	Public trust funds	Dec. 31, 1911	72,048	19,206	91,254	39,552	51,702
	Westville school district		101,695	3,849	105,544	27,240	78,304
	General treasury	July 15, 1911	101,632	2,293	103,925	25,637	78,288
	Public trust fund (nonmunicipal)	July 15, 1911	63	1,556	1,619	1,603	16

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	New Haven, Conn.—Continued.						
	Borough of Fairhaven, East		$12,264	$900	$13,164	$1,996	$11,168
	General treasury	June 1, 1911	12,264	900	13,164	1,996	11,168
37	Memphis, Tenn		5,038,739	1,128,034	6,166,773	749,359	5,417,414
	General treasury	Dec. 31, 1911	3,014,945	422,423	3,437,368	174,007	3,263,361
	School fund	June 30, 1911	612,663	156,072	768,735		768,735
	Library fund	Dec. 31, 1911	30,334	18,382	48,716	15,456	33,260
	Park fund	Dec. 31, 1911	162,987	72,375	235,362	16,678	218,684
	Waterworks fund	Dec. 31, 1911	805,956	79,464	885,420	329,614	555,806
	Police building fund	Dec. 31, 1911		227,454	227,454	19,362	208,092
	Sinking funds	Dec. 31, 1911	411,854	151,864	563,718	194,242	369,476
38	Scranton, Pa		2,164,335	630,533	2,794,918	481,544	2,313,374
	City corporation		1,225,802	355,309	1,581,111	364,963	1,216,148
	General treasury	Apr. 3, 1911	1,069,256	161,844	1,231,100	206,067	1,025,033
	Library fund	Dec. 31, 1911	20,049	2,664	22,713	2,960	19,753
	Sinking fund	Apr. 3, 1911	136,447	190,644	327,091	155,750	171,341
	Public trust fund	Dec. 31, 1911	50	157	207	186	21
	School district		938,583	275,224	1,213,807	116,581	1,097,226
	General treasury	June 30, 1911	838,504	138,790	977,294	40,164	937,130
	Sinking fund	June 30, 1911	100,079	136,434	236,513	76,417	160,096
39	Richmond, Va		5,011,021	1,116,806	6,127,827	544,710	5,583,117
	General treasury	Jan. 31, 1912	3,749,801	832,239	4,582,040	464,937	4,117,103
	School fund	June 30, 1911	492,975	1,435	494,410	4,107	490,303
	Public baths fund	Jan. 31, 1912	5,218	1,175	6,393	1,077	5,316
	Sinking fund	Jan. 31, 1912	736,116	273,324	1,009,440	61,128	948,312
	Public trust funds:						
	Municipal	Nov. 1, 1911, Jan. 31, 1912	21,095	549	21,644	1,061	20,583
	Nonmunicipal	Jan. 31, 1912	1,500		1,500		1,500
	Investment fund	Jan. 31, 1912	4,316	8,084	12,400	12,400	
40	Paterson, N. J		5,231,542	329,587	5,561,129	212,907	5,348,222
	General treasury	June 30, 1911	4,952,708	37,250	4,989,958	26,466	4,963,492
	Manual training fund	June 30, 1911	12,668		12,668	1,692	10,976
	Library funds	June 30, 1911	27,092	120	27,212	658	26,554
	Adjusted tax account	June 30, 1911	101	686	787	2	785
	Sinking fund	June 30, 1911	219,732	268,454	488,186	167,096	321,090
	Public trust funds	May 31, June 30, 1911	19,221	13,619	32,840	9,409	23,431
	Private trust fund	June 30, 1911	20	9,458	9,478	7,584	1,894
41	Omaha, Nebr		6,693,485	1,525,983	8,219,468	1,587,917	6,631,551
	City corporation		4,416,758	1,186,860	5,603,618	969,351	4,634,267
	General treasury	Dec. 31, 1911	2,331,788	1,008,417	3,340,205	847,429	2,492,776
	Special assessment redemption account	Dec. 31, 1911	201,895	5,357	207,252	58,899	148,353
	Cash in transit	Dec. 31, 1911		28,633	28,633		28,633
	Library fund	Dec. 31, 1911	2,059	153	2,212	107	2,105
	Sinking funds	Dec. 31, 1911	1,623,699	128,494	1,752,193	43,625	1,708,568
	Public trust funds	June 1, Dec. 31, 1911	21,497	5,095	26,592	5,450	21,142
	Private trust funds	Dec. 31, 1911	235,820	10,711	246,531	13,841	232,690
	School district		2,276,727	339,123	2,615,850	618,566	1,997,284
	General treasury	Dec. 31, 1911	1,552,072	52,717	1,604,789	316,700	1,287,090
	Interest redemption fund	Dec. 31, 1911	96,944	50	96,994	37,438	59,556
	Cash in transit	Dec. 31, 1911		26,621	26,621		26,621
	Sinking funds	Dec. 31, 1911	327,645	160	327,805	652	327,153
	Public trust funds	Dec. 31, 1911	11,628	1,395	13,023	1,934	11,089
	Investment funds	Dec. 31, 1911	16,658	560	17,218	2,053	15,165
	Private trust fund	Dec. 31, 1911	271,780	257,500	529,370	259,690	269,680
42	Fall River, Mass		4,347,119	669,706	5,016,825	675,405	4,341,420
	General treasury	Dec. 31, 1911	3,630,839	391,996	4,022,835	330,861	3,691,974
	Board of police incidental account	Dec. 31, 1911	3,367	220	3,587	127	3,460
	Dog and hunters' license fund	Dec. 31, 1911	7,047		7,047		7,047
	Cash in transit	Dec. 31, 1911	225	550	775	225	550
	Sinking fund	Dec. 31, 1911	664,412	275,641	940,053	342,846	597,207
	Public trust funds:						
	Municipal	Dec. 31, 1911	2,601	1,299	3,900	1,346	2,554
	Nonmunicipal	Dec. 31, 1911	12,566		12,566		12,566
	Investment fund	Dec. 31, 1911	26,062		26,062		26,062
43	Dayton, Ohio		3,727,608	785,471	4,513,079	885,763	3,627,316
	City corporation		3,015,464	316,116	3,331,580	380,450	2,951,130
	General treasury	Dec. 31, 1911	2,271,666	292,995	2,564,661	369,359	2,195,302
	Sinking funds	Dec. 31, 1911	719,974	16,225	736,199	7,634	728,565
	Public trust funds	Dec. 31, 1911	23,824	6,896	30,720	3,457	27,263
	School district		712,144	469,355	1,181,499	505,313	676,186
	General treasury	Aug. 31, 1911	587,380	421,934	1,009,314	443,377	565,937
	Library and museum fund	Aug. 31, 1911	34,823	11,939	46,762	21,088	25,474
	Cash in transit	Aug. 31, 1911	2,791		2,791	2,791	
	Sinking fund	Aug. 31, 1911	74,344	35,482	109,826	36,485	73,341
	Public trust fund	Aug. 31, 1911	13,006		13,006	1,572	11,434

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
44	Grand Rapids, Mich		$4,358,827	$829,521	$5,188,348	$741,732	$4,446,616
	City corporation		3,442,218	752,380	4,194,598	657,480	3,537,118
	General treasury	Mar. 31, 1911	3,080,372	641,327	3,721,699	534,596	3,187,103
	Police and superior courts fund	Mar. 31, 1911	5,400		5,400		5,400
	Library fund	Mar. 31, 1911	361	141	502	96	406
	Sinking funds	Mar. 31, 1911	346,035	70,709	416,744	72,897	343,847
	Public trust funds:						
	Municipal	Mar. 31, 1911	5,021	23,453	28,474	28,112	362
	Nonmunicipal	Mar. 31, 1911	5,029	16,750	21,779	21,779	
	School district		916,609	77,141	993,750	84,252	909,498
	General treasury	June 30, 1911	841,308	76,977	918,285	84,003	834,282
	Sinking fund	Mar. 31, 1911	73,622	14	73,636		73,636
	Public trust funds	June 30, 1911	1,679	150	1,829	249	1,580
45	Spokane, Wash		11,022,953	525,203	11,548,156	1,646,352	9,901,804
	City corporation		9,132,971	523,588	9,656,559	1,119,283	8,537,276
	General treasury	Dec. 31, 1911	9,040,653	516,254	9,556,907	1,084,047	8,472,860
	Sinking fund	Dec. 31, 1911	75,784	7,237	83,021	33,015	50,006
	Public trust funds	Dec. 31, 1911	16,534	97	16,631	2,221	14,410
	School district		1,889,982	1,615	1,891,597	527,069	1,364,528
	General treasury	June 30, 1911	1,889,982	1,615	1,891,597	527,069	1,364,528
46	Nashville, Tenn		2,693,538	941,810	3,635,348	997,621	2,637,727
	General treasury	Dec. 31, 1911	2,465,738	834,012	3,299,750	891,123	2,408,627
	Convict labor account	Dec. 31, 1911	8,500		8,500		8,500
	Public library fund	Dec. 31, 1911	17,575	588	18,163	921	17,242
	Park fund	Dec. 31, 1911	55,969		55,969		55,969
	Sinking fund	Dec. 31, 1911	145,571	107,210	252,781	105,577	147,204
	Public trust fund	Dec. 31, 1911	185		185		185
47	Lowell, Mass		4,202,215	210,774	4,412,989	169,929	4,243,060
	General treasury	Dec. 31, 1911	3,949,145	200,589	4,149,734	154,316	3,995,418
	Library fund	Dec. 31, 1911	19,222	70	19,292	4	19,288
	Dog and hunters' license funds	Dec. 31, 1911	4,692		4,692		4,692
	Sinking fund	Dec. 31, 1911	211,355	5,020	216,375	9,537	206,788
	Public trust funds:						
	Municipal	Dec. 31, 1911	8,689	5,095	13,784	6,022	7,762
	Nonmunicipal	Dec. 31, 1911	9,112		9,112		9,112
48	Cambridge, Mass		6,309,961	402,657	6,712,618	390,433	6,322,185
	General treasury	Mar. 31, 1911	4,686,537	294,158	4,980,695	344,496	4,636,199
	Dog license fund	Mar. 31, 1911	5,321		5,321		5,321
	Sinking funds	Mar. 31, 1911	1,593,339	106,441	1,704,780	43,348	1,661,432
	Public trust funds:						
	Municipal	Mar. 31, 1911	6,795	2,058	8,853	2,589	6,264
	Nonmunicipal	Mar. 31, 1911	12,969		12,969		12,969
49	Bridgeport, Conn		1,872,423	200,097	2,072,520	136,153	1,936,367
	General treasury	Mar. 31, 1911	1,800,764	188,293	1,989,057	125,514	1,863,543
	Firemen's relief fund	Mar. 31, 1911	2,035	2,629	4,664	3,639	1,025
	Health inspection fund	Mar. 31, 1911	1,104	32	1,136	266	870
	Lakeview Home fund	Mar. 31, 1911	658	377	1,035	182	853
	Library fund	Mar. 31, 1911	7,494	3,121	10,615	2,343	8,272
	Sinking fund	Mar. 31, 1911	59,906	5,645	65,551	4,209	61,342
	Public trust fund	Mar. 31, 1911	462		462		462
50	New Bedford, Mass		5,477,668	346,226	5,823,894	410,729	5,413,165
	General treasury	Dec. 2, 1911	5,113,071	300,914	5,413,985	351,686	5,062,299
	School incidental fund	Dec. 2, 1911	94	4	98	5	93
	Library incidental fund	Dec. 2, 1911	803	74	877	79	798
	Dog and hunters' license funds	Nov. 30, Dec. 2, 1911	6,837		6,837		6,837
	Sinking fund	Dec. 2, 1911	293,588	363	293,951	18,399	275,552
	Public trust funds:						
	Municipal	Dec. 2, 1911	16,828	17,445	34,273	11,733	22,540
	Nonmunicipal	Dec. 2, 1911	14,212	16,232	30,444	20,042	10,402
	Private trust fund	Dec. 2, 1911	32,235	11,194	43,429	8,785	34,644
51	San Antonio, Tex		1,676,619	971,765	2,648,384	690,551	1,857,833
	City corporation		1,181,744	959,727	2,141,471	657,147	1,484,324
	General treasury	May 31, 1911	960,990	452,624	1,413,614	86,077	1,327,537
	Library fund	May 31, 1911	15,691	6,009	21,700	8,758	12,942
	Cash in transit	May 31, 1911	10 281	11,196	21,477	10,282	11,195
	Sinking funds	May 31, 1911	189,953	489,828	679,781	551,995	127,786
	Private trust funds	May 31, 1911	4,829	70	4,899	35	4,864
	School district		394,875	12,038	406,913	33,404	373,509
	General treasury	May 31, 1911	377,617	1,892	379,509	23,120	356,389
	Sinking fund	May 31, 1911	17,258	10,146	27,404	10,284	17,120

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
52	Hartford, Conn.		$4,189,610	$699,857	$4,889,467	$519,243	$4,370,224
	City corporation		3,403,324	626,791	4,030,115	435,929	3,594,186
	General treasury	Mar. 31, 1911	2,203,081	222,512	2,425,593	92,419	2,333,174
	River bridge fund	Aug. 31, 1911	107,027		107,027		107,027
	High-school fund	Mar. 31, 1911	119,054	1,071	120,125	1,393	118,732
	Park commissioners funds	Mar. 31, 1911	83,234	7,150	90,384	9,960	80,424
	Waterworks fund	Mar. 31, 1911	341,566	66,995	408,561	75,137	333,424
	Sinking funds	Mar. 1, Mar. 31, 1911	471,262	323,064	794,326	254,788	539,538
	Public trust funds:						
	Municipal	Mar. 31, 1911	30,338	5,942	36,280	2,139	34,141
	Nonmunicipal	Mar. 31, 1911	241	57	298	93	205
	Investment funds	Mar. 31, Aug. 31, 1911	47,521		47,521		47,521
	School district		786,286	73,066	859,352	83,314	776,038
	General treasury	June, 1911	752,922	47,585	800,507	68,978	731,529
	Sinking funds	June, 1911	33,364	25,481	58,845	14,336	44,509
53	Albany, N. Y.		4,309,119	766,746	5,075,865	1,331,010	3,744,855
	General treasury	Dec. 31, 1911	3,835,981	487,631	4,323,612	979,999	3,343,613
	Sinking funds	Dec. 31, 1911	439,645	243,103	682,748	322,886	359,862
	Public trust funds	Dec. 31, 1911	33,493	36,012	69,505	23,125	41,380

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

54	Trenton, N. J.		$4,053,723	$674,064	$4,727,787	$773,726	$3,954,061
	General treasury	Feb. 28, 1911	2,469,249	67,082	2,536,331	51,213	2,485,118
	City hall building fund	Feb. 28, 1911	143,536	127,486	271,022	79,058	191,964
	Fire Commission, petty cash fund	Feb. 28, 1911	199	104	303	145	158
	Health fund	Feb. 28, 1911	16,901		16,901		16,901
	School fund	June 30, 1911	659,348	9,088	668,436	128,163	540,273
	School of industrial arts fund	June 30, 1911	22,512	498	23,010	339	22,671
	Library fund	Feb. 28, 1911	24,250	1,759	26,009	1,972	24,037
	Park commission	Feb. 28, 1911	41,015		41,015		41,015
	Waterworks fund	Jan. 31, 1912	346,306	67,956	414,262	76,085	338,177
	Sinking fund	Feb. 28, 1911	312,705	377,577	690,282	418,048	272,234
	Public trust funds	Feb. 28, June 15, 30, 1911	16,058	21,427	37,485	17,170	20,315
	Private trust fund	Feb. 28, 1911	1,644	1,087	2,731	1,533	1,198
55	Reading, Pa.		1,628,115	514,849	2,142,964	524,320	1,618,644
	City corporation		1,273,273	437,990	1,711,263	432,654	1,278,609
	General treasury	Apr. 3, 1911	977,500	297,419	1,274,919	205,650	1,069,269
	Sinking fund	Apr. 3, 1911	295,773	140,571	436,344	227,004	209,340
	School district		354,842	76,859	431,701	91,666	340,035
	General treasury	Feb. 21, 1911	334,148	48,635	382,783	57,748	325,035
	Sinking fund	Feb. 21, 1911	20,694	28,224	48,918	33,918	15,000
56	Dallas, Tex.		3,396,341	903,715	4,300,056	1,333,520	2,966,536
	General treasury	Apr. 30, 1911	2,612,016	667,389	3,279,405	928,487	2,350,918
	Assessor's and collector's petty cash fund	Apr. 30, 1911	200		200	200	
	Street-paving fund	Apr. 30, 1911	262,814		262,814		262,814
	Convict labor account	Apr. 30, 1911	3,821		3,821		3,821
	Library fund	Apr. 30, 1911	10,734	1,494	12,228	781	11,447
	Sinking fund	Apr. 30, 1911	457,901	234,339	692,240	399,052	293 188
	Public trust fund	Apr. 30, 1911	5,000		5,000	5,000	
	Investment funds	Apr. 30, 1911	10,883		10,883		10,883
	Private trust fund	Apr. 30, 1911	32,972	493	33,465		33,465
57	Salt Lake City, Utah		4,160,113	466,782	4,626,895	639,784	3,987,111
	City corporation		2,648,796	417,193	3,065,989	204,337	2,861,652
	General treasury	Dec. 31, 1911	2,625,563	388,552	3,014,115	163,678	2,850,437
	Convict labor account	Dec. 31, 1911	1,075		1,075		1,075
	Deposit in New York bank fund	Dec. 31, 1911		6,139	6,139		6,139
	Sinking fund	Dec. 31, 1911	13,982	10,736	24,718	24,718	
	Public trust fund (nonmunicipal)	Dec. 31, 1911	4,175	11,766	15,941	15,941	
	Investment fund	Dec. 31, 1911	4,001		4,001		4,001
	School district		1,511,317	49,589	1,560,906	435,447	1,125,459
	General treasury	June 30, 1911	1,474,312	43,214	1,517,526	429,584	1,087,942
	Sinking fund	June 30, 1911	31,000	5,880	36,880	58	36,822
	Public trust fund	June 30, 1911	6,005	495	6,500	5,805	695
58	Camden, N. J.		3,220,539	436,269	3,656,808	472,159	3,184,649
	General treasury	June 30, 1911	2,241,786	321,836	2,563,622	362 913	2,200,809
	Health fund	June 30, 1911	13,210	54	13,264	740	12,524
	School fund	June 30, 1911	715,576	1,119	716,695	35,046	681,649
	Library fund	June 30, 1911	18,664	2,538	21,202	3,174	18,028
	Playground fund	June 30, 1911	5,004	7	5,011	27	4,984
	Park fund	June 30, 1911	17,321	1,772	19,093	1,563	17,530
	Cemetery fund	June 30, 1911	4,679	512	5,191	1,005	4,186
	Sinking funds	June 30, 1911	187,695	103,522	291,217	59,643	231,574
	Public trust funds	Mar. 31, 1911	16,604	4,909	21,513	8,148	13,365

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
59	Springfield, Mass		$4,135,972	$1,643,347	$5,779,319	$1,221,791	$4,557,529
	General treasury	Nov. 30, 1911	3,986,114	1,552,484	5,538,598	1,127,369	4,411,229
	Dog and hunters' license fund	Nov. 30, 1911	6,966		6,966		6,966
	Sealer of weights and measures fund	Nov. 30, 1911	264		264		264
	Park fund	Nov. 30, 1911	350	121	471	105	366
	Sinking fund	Nov. 16, 1911	142,278	90,742	233,020	94,317	138,703
60	Lynn, Mass		5,542,686	214,215	5,756,901	241,649	5,515,252
	General treasury	Dec. 31, 1911	4,631,860	175,112	4,806,972	219,007	4,587,965
	Library fund	Dec. 31, 1911	788	177	965		965
	Cemetery fund	Dec. 31, 1911	30,945		30,945		30,945
	Dog license fund	Dec. 31, 1911	5,281		5,281		5,281
	Sinking fund	Dec. 31, 1911	850,502	27,482	877,984	14,282	863,702
	Public trust funds:						
	Municipal	Dec. 31, 1911	4,207	6,682	10,889	6,675	4,214
	Nonmunicipal	Dec. 31, 1911	19,103	4,762	23,865	1,685	22,180
61	Lawrence, Mass		3,343,342	161,181	3,504,523	82,779	3,421,744
	General treasury	Dec. 31, 1911	3,279,027	110,966	3,389,993	24,501	3,365,492
	Dog license fund	Dec. 31, 1911	1,748		1,748		1,748
	Sinking fund	Dec. 31, 1911	50,063	50,124	100,187	58,187	42,000
	Public trust funds:						
	Municipal	Dec. 31, 1911	320	91	411	91	320
	Nonmunicipal	Dec. 31, 1911	12,184		12,184		12,184
62	Tacoma, Wash		9,432,816	1,161,457	10,594,273	2,256,016	8,338,257
	City corporation		8,174,704	1,107,606	9,282,310	1,984,535	7,297,775
	General treasury	Dec. 31, 1911	8,086,256	1,105,459	9,191,715	1,979,712	7,212,003
	State examiner's fund	Dec. 31, 1911	1,540		1,540		1,540
	City bond fund	Dec. 31, 1911	9,000		9,000		9,000
	Sinking fund	Dec. 31, 1911	49,034	283	49,317	1,080	48,237
	Public trust funds	Dec. 31, 1911	6,399	1,864	8,263	3,743	4,520
	Investment fund	Dec. 31, 1911	22,475		22,475		22,475
	School district		1,147,437	49,101	1,196,538	252,884	943,654
	General treasury	June 30, 1911	993,210	49,101	1,042,311	100,159	942,152
	Sinking fund	June 30, 1911	152,725		152,725	152,725	
	Public trust fund	June 30, 1911	1,502		1,502		1,502
	Metropolitan Park board		110,675	4,750	115,425	18,597	96,828
	General treasury	Dec. 31, 1911	110,675	4,750	115,425	18,597	96,828
63	Des Moines, Iowa		2,872,807	822,644	3,695,451	844,126	2,851,325
	City corporation		1,490,967	678,049	2,169,016	542,212	1,626,804
	General treasury	Mar. 31, 1911	1,487,579	676,558	2,164,137	538,007	1,626,130
	Public trust fund	Mar. 31, 1911	3,388	1,491	4,879	4,205	674
	School district		1,381,840	144,595	1,526,435	301,914	1,224,521
	General treasury	June 30, 1911	1,381,840	144,595	1,526,435	301,914	1,224,521
64	Wilmington, Del		2,914,804	129,882	3,044,686	316,601	2,728,085
	General treasury	June 30, 1911	1,571,250	29,366	1,600,616	51,306	1,549,310
	Health fund	Dec. 31, 1911	1,942	343	2,285	351	1,934
	Street and sewer fund	June 30, 1911	555,001	56,466	611,467	216,093	395,374
	School fund	June 30, 1911	301,627	486	302,113	20,820	281,293
	Park fund	Dec. 31, 1911	43,448	4,835	48,283	13,347	34,936
	Waterworks fund	June 30, 1911	369,820	36,640	406,460	1,150	405,310
	Cash in transit	June 30, 1911	12,498		12,498	12,498	
	Sinking fund	June 30, 1911	54,166	146	54,312	362	53,950
	Public trust fund	June 30–Dec. 31, 1911	5,052	1,600	6,652	674	5,978
65	Kansas City, Kans		3,061,072	965,127	4,026,199	537,460	3,488,739
	City corporation		2,528,674	923,957	3,452,631	483,740	2,968,891
	General treasury	Dec. 31, 1911	1,883,444	860,464	2,743,908	429,108	2,314,800
	Street condemnation fund	Dec. 31, 1911	15,295	20,516	35,811	17,388	18,423
	Sinking funds	Dec. 31, 1911	581,755	12,715	594,470	10,432	584,038
	Public trust fund	Dec. 31, 1911	5,987	17,179	23,166	5,760	17,406
	Private trust fund	Dec. 31, 1911	42,193	13,083	55,276	21,052	34,224
	School district		532,398	41,170	573,568	53,720	519,848
	General treasury	June 30, 1911	517,611	40,281	557,892	46,544	511,348
	Sinking fund	June 30, 1911	14,787	889	15,676	7,176	8,500
66	Yonkers, N. Y		6,006,308	101,563	6,107,871	211,402	5,896,469
	General treasury	Dec. 31, 1911	5,654,419	77,541	5,731,960	115,736	5,616,224
	County supervisors' fund	Oct. 31, 1911	62,139		62,139		62,139
	Library fund	Dec. 31, 1911	21,874	698	22,572	944	21,628
	Sinking fund	Dec. 31, 1911	58,199	24	58,223	11,428	46,795
	Public trust funds	Apr. 15–Dec. 31, 1911	209,677	23,300	232,977	83,294	149,683

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
67	Youngstown, Ohio		$3,059,097	$711,364	$3,770,461	$727,617	$3,042,844
	City corporation		2,251,155	436,238	2,687,393	407,634	2,279,759
	General treasury	Dec. 31, 1911	1,700,081	412,657	2,112,738	364,978	1,747,760
	Sinking funds	Dec. 31, 1911	497,475	23,092	520,567	3,374	517,193
	Public trust funds	Dec. 31, 1911	53,599	489	54,088	39,282	14,806
	School district		807,942	275,126	1,083,068	319,953	763,085
	General treasury	Aug. 31, 1911	786,783	273,570	1,060,353	318,253	742,100
	Public trust funds	Oct. 31, 1911	21,159	1,556	22,715	1,730	20,985
68	Houston, Tex		2,738,658	587,468	3,326,126	91,830	3,234,296
	General treasury	Feb. 28, 1911	2,728,515	582,857	3,311,372	86,979	3,224,393
	Library and lyceum funds	May 1, 1911	10,143	391	10,534	631	9,903
	Sinking fund	Feb. 28, 1911	.....	4,220	4,220	4,220	.....
69	Norfolk, Va		3,801,247	260,068	4,061,315	232,062	3,829,253
	General treasury	June 30, 1911	3,468,681	177,500	3,646,181	143,651	3,502,530
	School fund	June 30, 1911	195,483	20,727	216,210	21,754	194,456
	Library fund	Dec. 31, 1911	5,452	159	5,611	237	5,374
	Fiscal agency fund	June 30, 1911	40,560	10,520	51,080	3,125	47,955
	Sinking funds	June 30, 1911	84,587	47,091	131,678	55,384	76,294
	Public trust funds	June 30, Dec. 31, 1911	4,479	4,371	8,850	7,911	639
	Investment funds	June 30, 1911	2,005	.....	2,005	.....	2,005
70	Duluth, Minn		3,069,489	278,829	3,348,318	426,364	2,921,954
	City corporation		2,272,424	209,352	2,481,776	342,871	2,138,905
	General treasury	Dec. 31, 1911	2,105,746	135,040	2,331,686	310,181	2,021,505
	Village bond interest fund	Dec. 31, 1911	.....	1,612	1,612	1,612	.....
	Sinking funds	Dec. 31, 1911	73,881	70,126	144,007	29,007	115,000
	Public trust fund	Sept. 1, 1911	2,797	1,674	4,471	2,071	2,400
	School district		797,065	69,477	866,542	83,493	783,049
	General treasury	July 31, 1911	725,430	4,359	729,789	2,761	727,028
	Sinking fund	July 31, 1911	68,669	65,118	133,787	77,842	55,945
	Public trust fund	July 31, 1911	2,966	.....	2,966	2,890	76
71	Fort Worth, Tex		4,693,490	135,532	4,829,022	1,024,192	3,804,830
	General treasury	Dec. 31, 1911	3,229,540	77,387	3,306,927	909,918	2,397,009
	Special assessment fund	Dec. 31, 1911	637,765	.....	637,765	.....	637,765
	Convict labor account	Dec. 31, 1911	12,650	.....	12,650	.....	12,650
	School fund	Aug. 31, 1911	514,082	8,535	522,617	1,216	521,401
	Library fund	Feb. 28, 1911	10,344	80	10,424	19	10,405
	Annexed territory fund	Aug. 31, 1911	.....	546	546	.....	546
	Sinking funds	Aug. 31, Dec. 31, 1911	245,404	48,934	297,338	113,039	184,349
	Investment funds	Aug. 31, Dec. 31, 1911	40,705	.....	40,705	.....	40,705
72	Somerville, Mass		2,899,531	107,789	3,007,320	110,434	2,896,886
	General treasury	Dec. 31, 1911	2,879,524	107,571	2,987,095	109,456	2,877,639
	Dog license fund	Dec. 31, 1911	4,294	.....	4,294	.....	4,294
	Public trust funds	Dec. 31, 1911	15,713	218	15,931	978	14,953
73	St. Joseph, Mo		1,947,414	417,853	2,365,267	343,093	2,022,174
	City corporation		1,420,661	321,896	1,742,557	299,544	1,443,013
	General treasury	Apr. 15, 1911	827,179	306,401	1,133,580	265,700	867,880
	Special assessment fund	Apr. 15, 1911	337,343	.....	337,343	.....	337,343
	Police department fund	Apr. 15, 1911	108,047	816	108,863	516	108,347
	Library donation fund	Apr. 30, 1911	1,509	2,678	4,187	2,083	2,104
	Fiscal agency fund	Apr. 15, 1911	21,844	1,400	23,244	1,030	22,214
	Sinking funds	Apr. 15, 1911	104,343	9,300	113,643	27,777	85,866
	Public trust fund	Dec. 31, 1911	4,200	139	4,339	945	3,394
	Private trust fund	Apr. 15, 1911	16,196	1,162	17,358	1,493	15,865
	School district		526,753	95,957	622,710	43,549	579,161
	General treasury	June 30, 1911	489,732	86,730	576,462	36,351	540,111
	Sinking fund	June 30, 1911	37,021	9,227	46,248	7,198	39,050
74	Utica, N. Y		2,517,931	244,865	2,762,796	101,337	2,661,459
	General treasury	Dec. 31, 1911	2,376,708	210,471	2,587,179	95,698	2,491,481
	County supervisors' fund	Dec. 31, 1911	13,245	.....	13,245	.....	13,245
	Library petty cash fund	Dec. 31, 1911	1,081	93	1,174	457	717
	Sinking funds	Dec. 31, 1911	90,836	14,206	105,042	1,887	103,175
	Public trust funds	Dec. 31, 1911	25,777	15,095	40,872	3,315	37,557
	Investment fund	Dec. 31, 1911	9,975	.....	9,975	.....	9,975
	Private trust fund	Dec. 31, 1911	309	5,000	5,309	.....	5,309
75	Troy, N. Y		4,026,352	358,866	4,385,218	710,815	3,674,403
	City corporation		3,957,497	273,466	4,230,913	679,786	3,551,177
	General treasury	Dec. 31, 1911	3,713,746	144,301	3,858,047	528,315	3,329,732
	County supervisors' fund	Oct. 31, 1911	78,396	.....	78,396	.....	78,396
	Sinking fund	Dec. 31, 1911	126,816	96,158	222,974	116,397	106,577
	Public trust funds	Dec. 31, 1911	25,466	31,641	57,107	33,431	23,676
	Private trust fund	Dec. 31, 1911	13,073	1,366	14,439	1,643	12,796

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Troy, N. Y.—Continued.						
	Lansingburg school district		$68,855	$85,400	$154,255	$31,029	$123,226
	General treasury	July 31, 1911	68,855	85,400	154,255	31,029	123,226
76	Elizabeth, N. J.		2,224,742	374,857	2,599,599	351,434	2,248,165
	General treasury	June 30, 1911	1,697,741	208,955	1,906,696	222,002	1,684,694
	Overseer to poor petty cash fund	June 30, 1911	1,046	72	1,118	227	891
	School fund	June 30, 1911	287,077	70,599	357,676	55,013	302,663
	Library fund	Nov. 30, 1911	39,810	977	40,787	2,119	38,668
	Sinking fund	June 30, 1911	190,127	81,136	271,263	56,703	214,560
	Public trust funds	June 30, Dec. 31, 1911	8,921	13,118	22,039	15,370	6,669
	Investment fund	June 30, 1911	20		20		20
77	Schenectady, N. Y.		3,056,254	391,287	3,447,541	370,673	3,076,868
	General treasury	Dec. 31, 1911	2,744,594	191,829	2,936,423	119,565	2,816,858
	County supervisors' fund	Dec. 31, 1911	19,322		19,322		19,322
	Sinking funds	Dec. 31, 1911	275,152	164,833	439,985	208,254	231,731
	Public trust funds	Dec. 31, 1911	17,186	34,625	51,811	42,854	8,957
78	Waterbury, Conn.		2,752,947	163,471	2,916,418	474,372	2,442,046
	City corporation		2,689,992	150,797	2,840,789	470,367	2,370,422
	General treasury	Dec. 31, 1911	2,583,362	134,148	2,717,510	444,177	2,273,333
	Dog license fund	Dec. 31, 1911	3,923	1,232	5,155	2,704	2,451
	Court fee fund	Dec. 31, 1911	9,996		9,996		9,996
	Cash in transit	Dec. 31, 1911	2,287		2,287	2,287	
	Sinking funds	Dec. 31, 1911	28,293	154	28,447	1,447	27,000
	Public trust funds	Dec. 31, 1911	62,131	15,263	77,394	19,752	57,642
	School district		62,955	12,674	75,629	4,005	71,624
	General treasury	June 30, 1911	62,955	12,674	75,629	4,005	71,624
79	Akron, Ohio		3,184,147	620,577	3,804,724	711,989	3,092,735
	City corporation		2,707,471	332,665	3,040,136	450,652	2,589,484
	General treasury	Dec. 31, 1911	1,512,284	285,987	1,798,271	403,639	1,394,632
	Sinking funds	Dec. 31, 1911	1,150,847	42,087	1,192,934	44,076	1,148,858
	Public trust funds	Dec. 31, 1911	44,340	4,591	48,931	2,937	45,994
	School district		476,676	287,912	764,588	261,337	503,251
	General treasury	Aug. 31, 1911	476,676	287,912	764,588	261,337	503,251
80	Oklahoma City, Okla.		4,986,903	589,103	5,576,006	694,836	4,881,170
	City corporation		3,764,339	342,002	4,106,361	427,038	3,679,323
	General treasury	June 30, 1911	2,172,735	341,051	2,513,816	426,026	2,087,790
	Special assessment fund	June 30, 1911	1,488,934		1,488,934		1,488,934
	Convict labor account	June 30, 1911	6,500		6,500		6,500
	Reservation school fund	June 30, 1911	91	921	1,012	1,012	
	Private trust fund	June 30, 1911	96,099		96,099		96,099
	School district		1,222,544	247,101	1,469,645	267,798	1,201,847
	General treasury	June 30, 1911	1,118,786	171,101	1,289,887	136,234	1,153,653
	Sinking fund	June 30, 1911	103,758	76,000	179,758	131,564	48,194
81	Manchester, N. H.		1,906,667	313,528	2,220,195	478,681	1,741,514
	General treasury	Dec. 31, 1911	1,748,834	169,535	1,918,369	214,334	1,704,035
	Library funds	Dec. 31, 1911	3,241	692	3,933	886	3,047
	Sinking fund	Dec. 31, 1911	123,103	80,026	203,129	180,368	22,761
	Public trust funds—						
	Municipal	Dec. 31, 1911	6,469	21,895	28,364	27,564	800
	Nonmunicipal	Dec. 31, 1911	19,767	41,380	61,147	55,529	5,618
	Investment and investment funds	Dec. 31, 1911	5,253		5,253		5,253
82	Hoboken, N. J.		3,730,219	172,914	3,903,133	376,176	3,526,957
	General treasury	May 1, 1911	2,345,541	96,398	2,441,939	199,299	2,242,640
	City clerk's fund	May 1, 1911	436		436		436
	Police department fund	Apr. 30, 1911	153,364	472	153,836	3,509	150,327
	Fire department fund	Apr. 30, 1911	136,375	3,046	139,421	5,126	134,295
	Health fund	Apr. 30, 1911	7,686	290	7,976	673	7,303
	School fund	June 30, 1911	748,769	20,359	769,128	97,398	671,730
	Industrial school fund	June 30, 1911	14,080	16	14,096	438	13,658
	Library fund	Apr. 30, 1911	25,272	7,531	32,803	6,514	26,289
	Playground fund	Apr. 30, 1911	13,585		13,585		13,585
	Waterworks fund	Dec. 31, 1911	210,101	11,835	221,936	10,644	211,292
	Sinking funds	May 1, 1911	67,967	20,869	88,836	36,859	51,977
	Public trust funds:						
	Municipal	Dec. 30, 1911	7,017	12,098	19,115	15,716	3,399
	Nonmunicipal	May 1, 1911	26		26		26

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
83	Evansville, Ind		$1,581,361	$473,576	$2,054,937	$376,616	$1,678,321
	City corporation		1,253,934	205,455	1,459,389	140,226	1,319,163
	General treasury	Dec. 31, 1911	803,939	74,281	878,220	100,262	777,958
	Public improvement fund	Dec. 31, 1911	126,896		126,896		126,896
	Street sprinkling fund	Dec. 31, 1911	5,144		5,144		5,144
	Waterworks fund	Dec. 31, 1911	199,826	64,755	264,581	18,316	246,265
	Cemetery funds	Dec. 31, 1911	19,250	5,539	24,789	4,264	20,525
	Sinking fund	Dec. 31, 1911	57,294	16,650	73,944	1,564	72,380
	Public trust funds:						
	Municipal	Dec. 31, 1911	25,645	15,278	40,923	8,174	32,749
	Nonmunicipal	Dec. 31, 1911	2,914	9,038	11,952	1,752	10,200
	Investment funds	Dec. 31, 1911	13,026	19,914	32,940	5,894	27,046
	School district		327,427	268,121	595,548	236,390	359,158
	General treasury	Dec. 31, 1911	327,427	268,121	595,548	236,390	359,158
84	Wilkes-Barre, Pa		1,004,561	401,471	1,406,032	311,633	1,094,399
	City corporation		669,453	76,158	745,611	132,900	612,711
	General treasury	Apr. 1, 1911	645,676	43,851	689,527	88,816	600,711
	Sinking fund	Apr. 1, 1911	23,777	32,307	56,084	44,084	12,000
	School district		335,108	325,313	660,421	178,733	481,688
	General treasury	June 30, 1911	331,606	325,313	656,919	175,231	481,688
	Public trust fund	June 30, 1911	3,502		3,502	3,502	
85	Erie, Pa		1,534,732	201,346	1,736,078	243,327	1,492,751
	City corporation		1,096,835	190,467	1,287,302	235,889	1,051,413
	General treasury	Apr. 3, 1911	751,154	94,822	845,976	93,352	752,624
	Waterworks fund	Dec. 31, 1911	246,168	24,901	271,069	34,117	236,952
	Sinking fund	Apr. 3, 1911	99,513	70,744	170,257	108,420	61,837
	School district		437,897	10,879	448,776	7,438	441,338
	General treasury	July 3, 1911	421,499	7,558	429,057	4,176	424,881
	Library and museum fund	July 3, 1911	16,398	3,321	19,719	3,262	16,457
86	Peoria, Ill		1,773,850	328,806	2,102,656	186,109	1,916,547
	City corporation		1,129,498	230,276	1,359,774	125,851	1,233,923
	General treasury	Dec. 31, 1911	1,053,655	212,106	1,265,761	104,800	1,160,961
	House of correction funds	Sept. 30, Dec. 31, 1911	35,235	7,982	43,217	8,656	34,561
	Coliseum fund	Dec. 31, 1911	2,125	97	2,222	40	2,182
	Sinking funds	Dec. 31, 1911	12,089		12,089	303	11,786
	Public trust funds	June 30, Dec. 31, 1911	26,394	10,091	36,485	12,052	24,433
	School district		532,472	68,176	600,648	40,592	560,056
	General treasury	June 30, 1911	523,515	66,658	590,173	40,074	550,099
	Sinking fund	Dec. 31, 1911		518	518	518	
	Investment fund	June 30, 1911	8,957	1,000	9,957		9,957
	Pleasure, driveway, and park district		111,880	30,354	142,234	19,666	122,568
	General treasury	May 31, 1911	111,880	30,354	142,234	19,666	122,568
87	Fort Wayne, Ind		1,615,679	731,147	2,346,826	684,901	1,661,925
	City corporation		1,281,081	420,057	1,701,138	465,280	1,235,858
	General treasury	Dec. 31, 1911	475,563	223,453	701,046	233,607	470,439
	Special assessment fund	Dec. 31, 1911	261,412		261,412		261,412
	Police and fire pension fund	Dec. 31, 1911	7,004	3,209	10,213	3,348	6,865
	Waterworks fund	Dec. 31, 1911	111,947	26,580	138,527	13,679	124,848
	Electric light and power fund	Dec. 31, 1911	106,409	16,227	122,636	65,274	57,362
	Sinking fund	Dec. 31, 1911	26,760	84,936	111,696	111,696	
	Public trust funds	Dec. 31, 1911	20,515	225	20,740	349	20,391
	Investment fund	Dec. 31, 1911	26,265	28,661	54,926	6,029	48,897
	Private trust funds	Dec. 31, 1911	245,206	31,736	276,942	31,298	245,644
	School district		334,598	311,090	645,688	219,621	426,067
	General treasury	July 31, 1911	318,010	299,056	617,066	206,012	411,054
	Library fund	July 31, 1911	16,588	12,034	28,622	13,609	15,013
88	Harrisburg, Pa		1,477,475	703,467	2,180,942	529,570	1,651,372
	City corporation		1,018,375	404,395	1,422,770	427,227	995,543
	General treasury	Apr. 3, 1911	870,384	261,490	1,131,874	263,663	868,211
	High license fund	Apr. 3, 1911	5,000		5,000	5,000	
	Assessment bond fund	Apr. 3, 1911	14,100		14,100		14,100
	Sinking fund	Apr. 3, 1911	122,730	132,666	255,396	145,896	109,500
	Investment fund	Apr. 3, 1911	6,161	10,239	16,400	12,968	3,432
	School district		459,100	299,072	758,172	102,343	655,829
	General treasury	June 1, 1911	421,359	209,124	630,483		630,483
	Sinking fund	June 1, 1911	37,741	89,948	127,689	102,343	25,346

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
89	Savannah, Ga.		$1,489,803	$33,731	$1,523,534	$8,757	$1,514,777
	City corporation		1,242,239	33,731	1,275,970	8,757	1,267,213
	General treasury	Dec. 31, 1911	1,226,172	33,548	1,259,720	8,757	1,250,963
	Library fund	Dec. 31, 1911	7,817	183	8,000		8,000
	Investment fund	Dec. 31, 1911	8,250		8,250		8,250
	School district		247,564		247,564		247,564
	General treasury	Dec. 31, 1911	247,564		247,564		247,564
90	Jacksonville, Fla.		2,117,197	351,927	2,469,124	780,399	1,688,725
	City corporation		1,895,246	351,927	2,247,173	780,399	1,466,774
	General treasury	Dec. 31, 1911	1,882,798	329,490	2,212,288	753,687	1,458,601
	Convict labor account	Dec. 31, 1911	6,375		6,375		6,375
	Public trust fund	Dec. 31, 1911	6,073	22,437	28,510	26,712	1,798
	School district		221,951		221,951		221,951
	General treasury	June 30, 1911	221,951		221,951		221,951
91	East St. Louis, Ill.		1,435,774	915,720	2,351,494	360,782	1,990,712
	City corporation		977,755	764,723	1,742,478	176,853	1,565,625
	General treasury	Dec. 31, 1911	944,365	763,294	1,707,659	174,145	1,533,514
	Registered bond fund	Dec. 31, 1911	33,390	1,429	34,819	2,708	32,111
	School district		326,065	150,997	477,062	153,270	323,792
	General treasury	June 30, 1911	299,491	8,027	307,518	36,025	271,493
	Sinking funds	June 30, 1911	26,574	142,970	169,544	117,245	52,299
	Park district		131,954		131,954	30,659	101,295
	General treasury	Feb. 28, 1911	131,954		131,954	30,659	101,295
92	Terre Haute, Ind.		949,813	486,186	1,435,999	592,421	843,578
	City corporation		613,678	239,890	853,568	350,091	503,477
	General treasury	Dec. 31, 1911	569,427	185,295	754,722	298,555	456,167
	Street and sidewalk improvement fund	Dec. 31, 1911	3,702		3,702		3,702
	Library fund	Dec. 31, 1911	9,905	3,961	13,866	3,315	10,551
	Sinking funds	Dec. 31, 1911	17,780	39,162	56,942	35,812	21,130
	Public trust funds	Dec. 31, 1911	12,843	11,397	24,240	12,337	11,903
	Private trust fund	Dec. 31, 1911	21	75	96	72	24
	School district		336,135	246,296	582,431	242,330	340,101
	General treasury	July 31, 1911	336,135	246,296	582,431	242,330	340,101
93	Holyoke, Mass.		3,249,073	380,578	3,629,651	447,094	3,182,557
	General treasury	Nov. 30, 1911	2,761,842	254,180	3,016,022	279,756	2,736,266
	Waterworks fund	Nov. 30, 1911	244,165	30,765	274,930	78,756	196,174
	Dog license fund	Nov. 30, 1911	2,088		2,088		2,088
	Sinking funds	Nov. 30, 1911	209,230	95,633	304,863	88,582	216,281
	Public trust fund (nonmunicipal)	Nov. 30, 1911	38		38		38
	Investment fund	Nov. 30, 1911	31,710		31,710		31,710
94	Portland, Me.		6,220,526	326,605	6,547,131	545,247	6,001,884
	City corporation		4,743,810	225,677	4,969,487	506,685	4,462,802
	General treasury	Dec. 31, 1911	3,633,676	159,370	3,793,046	406,570	3,386,476
	Library fund	Dec. 31, 1911	11,293	1,602	12,895	1,013	11,872
	Sinking fund	Dec. 31, 1911	1,073,019	63,647	1,136,666	98,026	1,038,640
	Public trust funds:						
	Municipal	Dec. 31, 1911	25,259	605	25,864	605	25,259
	Nonmunicipal	Dec. 31, 1911	573	453	1,026	471	555
	Bridge district		24,383	2,888	27,271	1,422	25,849
	General treasury	Dec. 31, 1911	24,383	2,888	27,271	1,422	25,849
	Water district		1,452,333	98,040	1,550,373	37,140	1,513,233
	General treasury	Dec. 31, 1911	1,326,973	96,938	1,423,911	8,204	1,415,707
	Sinking funds	Dec. 31, 1911	111,216	1,102	112,318	28,936	83,382
	Investments and investment funds	Dec. 31, 1911	14,144		14,144		14,144
95	South Bend, Ind.		1,311,684	230,424	1,542,108	267,490	1,274,618
	City corporation		737,886	105,147	843,033	103,812	739,221
	General treasury	Dec. 31, 1911	606,197	68,933	675,130	75,181	599,949
	Assessment certificate fund	Dec. 31, 1911	39,084		39,084		39,084
	Market fund	Dec. 31, 1911	900		900	504	396
	Annexed territory fund	Dec. 31, 1911		865	865		865
	Sinking funds	Dec. 31, 1911	11,829	4,943	16,772	7,872	8,900
	Public trust funds	Dec. 31, 1911	15,723	4,580	20,303	1,569	18,734
	Private trust funds	Dec. 31, 1911	64,153	25,826	89,979	18,686	71,293

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	South Bend, Ind.—Continued.						
	School district		$573,798	$125,277	$699,075	$163,678	$535,397
	General treasury	July 31, 1911	562,140	118,002	680,142	159,744	520,398
	Library fund	July 31, 1911	11,658	7,275	18,933	3,934	14,999
96	Charleston, S. C.		1,164,363	253,292	1,417,655	70,152	1,347,503
	City corporation		1,033,271	230,695	1,263,966	46,799	1,217,167
	General treasury	Dec. 31, 1911	802,501	61,732	864,233	13,048	851,185
	Sewer bond fund	Dec. 31, 1911	78,588	116,443	195,031	2,404	192,627
	Sewerage extension fund	Dec. 31, 1911	.....	17	17	.....	17
	Convict labor account	Dec. 31, 1911	10,500	.....	10,500	.....	10,500
	Commissioners of colonial commons fund	Dec. 31, 1911	3,165	2,179	5,344	1,532	3,812
	West end improvement fund	Dec. 31, 1911	71,197	233	71,430	1,999	69,431
	West end lot fund	Dec. 31, 1911	.....	12,556	12,556	.....	12,556
	Sinking funds	Dec. 31, 1911	25,155	12,495	37,650	1,897	35,753
	Public trust funds	Dec. 31, 1911	42,165	25,040	67,205	25,919	41,286
	School district		131,092	22,597	153,689	23,353	130,336
	General treasury	June 30, 1911	131,092	22,597	153,689	23,353	130,336
97	Brockton, Mass.		3,991,678	217,719	4,209,397	256,361	3,953,236
	General treasury	Nov. 30, 1911	2,651,513	196,091	2,847,604	227,717	2,619,887
	Tax collector's fund	Nov. 30, 1911	1,198,079	4,268	1,202,347	2,473	1,199,874
	Dog license fund	Nov. 30, 1911	5,732	.....	5,732	.....	5,732
	Sinking fund	Nov. 30, 1911	56,077	16,938	73,015	23,330	49,685
	Public trust funds:						
	Municipal	Nov. 30, 1911	78,857	422	79,279	2,841	76,438
	Nonmunicipal	Nov. 30, 1911	1,620	.....	1,620	.....	1,620
98	Passaic, N. J.		2,335,393	162,513	2,497,906	77,361	2,420,545
	General treasury	June 30, 1911	1,363,458	86,338	1,449,796	59,032	1,390,764
	Tax collector's fund	June 30, 1911	539,890	94	539,984	74	539,910
	Police court fund	June 30, 1911	5,489	.....	5,489	.....	5,489
	District court fund	June 30, 1911	3,108	252	3,360	262	3,098
	Health fund	June 30, 1911	3,778	269	4,047	.....	4,047
	School fund	June 30, 1911	357,236	75,033	432,269	15,358	416,911
	Library fund	June 30, 1911	12,087	268	12,355	433	11,922
	Sinking fund	June 30, 1911	45,617	250	45,876	290	45,586
	Public trust fund	Dec. 20, 1911	4,730	.....	4,730	1,912	2,818
99	Bayonne, N. J.		3,555,571	462,545	4,018,116	517,933	3,500,183
	General treasury	Apr. 30, 1911	2,270,131	203,053	2,473,184	110,569	2,362,615
	School fund	June 30, 1911	716,447	79,601	796,048	181,238	614,810
	Library fund	Dec. 31, 1911	15,642	.....	15,642	1,231	14,411
	Sinking fund	Apr. 30, 1911	550,156	174,905	725,061	220,664	504,397
	Public trust fund	Dec. 31, 1911	3,195	4,986	8,181	4,231	3,950
100	Johnstown, Pa.		705,997	278,034	984,031	182,344	801,687
	City corporation		344,556	267,389	611,945	147,170	464,775
	General treasury	Apr. 4, 1911	320,859	235,477	556,336	110,794	445,542
	Sinking fund	Apr. 4, 1911	23,697	31,912	55,609	36,376	19,233
	School district		361,441	10,645	372,086	35,174	336,912
	General treasury	July 3, 1911	309,781	4,927	314,708	10,481	304,227
	Sinking fund	July 3, 1911	50,975	5,718	56,693	24,693	32,000
	Investment fund	July 3, 1911	685	.....	685	.....	685
101	Wichita, Kans.		2,419,655	447,638	2,867,293	85,554	2,781,739
	City corporation		2,109,718	311,884	2,421,602	44,223	2,377,379
	General treasury	Dec. 31, 1911	2,106,150	307,942	2,414,092	40,308	2,373,784
	Public trust fund	Dec. 31, 1911	3,568	3,942	7,510	3,915	3,595
	School district		309,937	135,754	445,691	41,331	404,360
	General treasury	June 30, 1911	309,937	135,754	445,691	41,331	404,360
102	Covington, Ky.		1,562,650	233,950	1,796,600	305,070	1,491,530
	General treasury	Dec. 31, 1911	942,326	188,090	1,130,416	189,411	941,005
	Latonia claims fund	Dec. 31, 1911	1,118	7,182	8,300	2,047	6,253
	School fund	June 30, 1911	235,551	9,637	245,188	1,813	243,375
	Library fund	Dec. 31, 1911	9,209	374	9,583	1,101	8,282
	Park fund	Dec. 31, 1911	115,738	344	116,082	81,206	34,876
	Waterworks fund	Dec. 31, 1911	137,504	16,796	154,300	28,654	125,646
	Newport and Covington bridge fund	June 1, 1911	4,356	60	4,416	22	4,394
	Sinking fund	Dec. 31, 1911	117,048	11,467	128,515	816	127,699
103	Allentown, Pa.		968,940	89,417	1,078,357	219,166	859,191
	City corporation		524,496	66,983	591,479	121,667	469,812
	General treasury	Apr. 2, 1911	406,561	18,928	425,489	59,119	366,373
	Special assessment fund	Apr. 2, 1911	49,750	.....	49,750	.....	49,750
	Sinking fund	Apr. 2, 1911	68,185	48,055	116,240	62,551	53,690

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Allentown, Pa.—Continued.						
	School district		$464,444	$22,434	$486,878	$97,499	$389,379
	General treasury	June 30, 1911	396,583	6,842	403,425	56,339	347,086
	Sinking fund	June 30, 1911	67,861	15,592	83,453	41,160	42,293
104	Pawtucket, R. I.		2,406,701	329,340	2,736,041	277,233	2,458,808
	General treasury	Dec. 31, 1911	2,161,497	197,363	2,358,860	48,500	2,310,360
	City wood yard fund	Dec. 31, 1911	186		186		186
	Sinking fund	Dec. 31, 1911	225,819	81,026	306,845	174,313	132,532
	Public trust funds:						
	Municipal	Dec. 31, 1911	5,623	6,768	12,391	8,701	3,690
	Nonmunicipal	Dec. 31, 1911	6,499	44,183	50,682	45,719	4,963
	Investment fund	Dec. 31, 1911	7,077		7,077		7,077
105	Springfield, Ill.		1,551,059	100,647	1,651,706	233,205	1,418,501
	City corporation		1,095,200	46,732	1,131,932	89,814	1,042,118
	General treasury	Feb. 28, 1911	1,019,832	40,255	1,060,087	78,277	981,810
	Library fund	Feb. 28, 1911	14,611	224	14,835	1,781	13,054
	Registered bond fund	Feb. 28, 1911	45,641	4,434	50,075	6,071	44,004
	Sinking fund	Feb. 28, 1911	1,531		1,531	1,516	15
	Public trust funds:						
	Municipal	Feb. 28, 1911	3,348	1,819	5,167	2,169	2,998
	Nonmunicipal	Feb. 28, 1911	237		237		237
	School district		357,964	53,915	411,879	140,343	271,536
	General treasury	June 30, 1911	357,964	53,915	411,879	140,343	271,536
	Pleasure, driveway, and park district		107,895		107,895	3,048	104,847
	General treasury	May 31, 1911	107,895		107,895	3,048	104,847
106	Altoona, Pa.		1,219,705	442,002	1,661,707	601,359	1,060,348
	City corporation		869,544	411,015	1,280,559	580,111	700,448
	General treasury	Mar. 31, 1911	736,045	328,326	1,064,371	484,409	579,962
	Sinking fund	Mar. 31, 1911	133,499	82,689	216,188	95,702	120,486
	School district		350,161	30,987	381,148	21,248	359,900
	General treasury	July 1, 1911	309,761	4,182	313,943	6,558	307,385
	Sinking fund	July 1, 1911	40,400	26,805	67,205	14,690	52,515
107	Mobile, Ala.		1,135,946	287,512	1,423,458	228,023	1,195,435
	City corporation		917,189	287,512	1,204,701	228,023	976,678
	General treasury	Dec. 31, 1911	737,639	107,065	844,704	105,494	739,210
	Special assessment fund	Dec. 31, 1911	92,199	49,539	141,738	30,905	110,833
	Convict labor account	Dec. 31, 1911	10,063		10,063		10,063
	Cash in transit	Dec. 31, 1911		650	650		650
	Sinking funds	Dec. 31, 1911	77,288	130,258	207,546	91,624	115,922
	School district		218,757		218,757		218,757
	General treasury	Sept. 6, 1911	218,757		218,757		218,757
108	Canton, Ohio		1,614,505	462,667	2,077,172	595,013	1,482,159
	City corporation		1,311,303	356,497	1,667,800	428,010	1,239,790
	General treasury	Dec. 31, 1911	1,009,420	263,663	1,273,083	293,911	979,172
	Library fund	Jan. 31, 1912	7,515	513	8,028	1,229	6,799
	Sinking funds	Dec. 31, 1911	231,418	85,033	366,451	124,412	242,039
	Public trust funds	(Feb. 1, Dec. 31, 1911 / Jan. 31, 1912	12,950	7,288	20,238	8,458	11,780
	School district		303,202	106,170	409,372	167,003	242,369
	General treasury	Aug. 31, 1911	303,202	106,170	409,372	167,003	242,369
109	Saginaw, Mich.		1,821,478	164,661	1,986,139	230,389	1,755,750
	City corporation		1,510,584	88,377	1,598,961	121,790	1,477,171
	General treasury	June 30, 1911	1,428,124	62,521	1,490,645	74,765	1,415,880
	Auditorium fund	Dec. 31, 1911	7,472	719	8,191	2,126	6,065
	Sinking funds	June 30, 1911	42,200	17,445	59,645	26,338	33,307
	Public trust funds:						
	Municipal	June 30, 1911	577	3,032	3,609	2,540	1,069
	Nonmunicipal	June 30, 1911	2,759	675	3,434	761	2,673
	Investment funds	June 30, 1911	29,452	3,985	33,437	15,260	18,177
	School district		310,894	76,284	387,178	108,599	278,579
	General treasury:						
	Board of education fund	June 30, 1911	201,917	57,094	259,011	74,968	184,043
	Union school district fund	May 24, 1911	108,977	19,190	128,167	33,631	94,536

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
110	Binghamton, N. Y.		$1,231,873	$259,233	$1,491,106	$267,956	$1,223,150
	General treasury	Dec. 31, 1911	873,825	135,387	1,009,212	161,403	847,809
	County supervisors' fund	Oct. 31, 1911	66,499	2,994	69,493		69,493
	City hospital fund	Dec. 31, 1911	19,547	1,274	20,821	933	19,888
	Mountain Sanitarium fund	Dec. 31, 1911	5,362	3	5,365	10	5,355
	Public Library fund	Dec. 31, 1911	11,564	164	11,728	110	11,618
	Water works funds	Dec. 31, 1911	148,872	106,863	255,735	99,183	156,552
	Sinking fund	Dec. 31, 1911	26,757	8,066	34,823	995	33,828
	Public trust fund	Sept. 30, 1911	3,886	4,482	8,768	5,322	3,446
	Investment fund	Dec. 31, 1911	52,895		52,895		52,895
	Private trust fund	Dec. 31, 1912	22,266		22,266		22,266
111	Sioux City, Iowa		970,427	121,495	1,091,922	58,549	1,033,373
	City corporation		628,235	78,778	707,013	25,094	681,919
	General treasury	Mar. 31, 1911	626,044	78,778	704,822	22,930	681,892
	Public trust fund	Mar. 31, 1911	2,191		2,191	2,164	27
	School district		342,192	42,717	384,909	33,455	351,454
	General treasury	June 30, 1911	342,192	42,717	384,909	33,455	351,454
112	Atlantic City, N. J.		4,674,485	907,943	5,582,428	1,253,725	4,328,703
	General treasury	Dec. 31, 1911	3,405,537	610,007	4,015,544	882,813	3,132,731
	Health fund	Dec. 31, 1911	23,000	16	23,016	23	22,993
	School fund	Dec. 31, 1911	408,204	79,180	487,384	52,165	435,219
	School improvement fund	Dec. 31, 1911	173,495	87,084	260,579	118,893	141,686
	Library fund	Dec. 31, 1911	14,836	3,380	18,216	2,823	15,393
	Sinking fund	Dec. 31, 1911	649,413	128,276	777,689	197,008	580,681
113	Rockford, Ill.		1,452,846	30,250	1,482,096	86,944	1,405,152
	City corporation		695,957	13,278	709,235	17,012	692,223
	General treasury	Dec. 31, 1911	655,447	7,017	662,464	9,723	652,741
	Library fund	May 31, 1911	34,773	4,320	39,093	3,283	35,810
	Public trust funds	Dec. 31, 1911	5,737	1,941	7,678	4,006	3,672
	School district		593,252	21,183	614,435	27,311	587,124
	General treasury	Dec. 31, 1911	593,252	21,183	614,435	27,311	587,124
	Park district		163,637	4,789	168,426	42,621	125,805
	General treasury	Dec. 31, 1911	163,637	4,789	168,426	42,621	125,805
114	Lancaster, Pa.		699,342	77,400	776,742	124,565	652,177
	City corporation		481,513	77,400	558,913	113,371	455,542
	General treasury	May 31, 1911	479,626	76,587	556,213	112,072	444,141
	Public trust fund	May 31, 1911	1,887	813	2,700	1,299	1,401
	School district		217,829		217,829	11,194	206,635
	General treasury	June 1, 1911	217,829		217,829	11,194	206,635
115	Springfield, Ohio		1,614,863	246,118	1,860,981	295,805	1,565,176
	City corporation		1,234,604	157,464	1,392,038	153,143	1,238,925
	General treasury	Dec. 31, 1911	857,464	141,378	998,842	114,763	884,079
	Library fund	Apr. 30, 1911	8,800	3,154	11,954	1,144	10,810
	Park fund	Dec. 31, 1911	12,232	804	13,036	1,032	12,004
	Sinking funds	Dec. 31, 1911	288,411	5,390	293,801	28,367	265,434
	Public trust funds	Dec. 31, 1911	67,397	5,538	72,935	6,937	65,998
	Private trust fund	Dec. 31, 1911	300	1,200	1,500	900	600
	School district		380,259	88,654	468,913	142,662	326,251
	General treasury	Aug. 31, 1911	349,841	81,817	431,658	129,196	302,462
	Sinking fund	Aug. 31, 1911	26,848	3,381	30,229	8,801	21,428
	Public trust fund	Aug. 31, 1911	3,570	3,456	7,026	4,665	2,361
116	Little Rock, Ark.		1,297,760	52,506	1,350,266	359,369	990,897
	City corporation		798,397	52,506	850,903	167,929	682,974
	General treasury	Dec. 31, 1911	436,600	2,786	439,476	10,070	429,406
	Sewer and street improvement fund	Sept. —, 1911	351,323	40,543	391,866	150,528	241,338
	Convict labor account	Dec. 31, 1911	5,444		5,444		5,444
	Cemetery funds	May 1, June 30, Dec. 31, 1911	4,940	9,177	14,117	7,331	6,786
	School district		499,363		499,363	191,440	307,923
	General treasury	Aug. 31, 1911	499,363		499,363	191,440	307,923
117	Sacramento, Cal.		1,618,250	549,326	2,167,576	572,479	1,595,097
	City corporation		1,299,636	463,964	1,763,600	498,566	1,265,034
	General treasury	Jan. 7, 1912	928,557	461,659	1,390,216	496,889	893,327
	Special assessment fund	Jan. 7, 1912	369,462		369,462		369,462
	Library fund	Dec. 31, 1911	553	69	622	57	565
	Art gallery fund	Dec. 31, 1911	91	447	538	132	406
	Public trust fund	Jan. 7, 1912	973	1,789	2,762	1,488	1,274

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Sacramento, Cal.—Continued.						
	School district		$318,614	$85,362	$403,976	$73,913	$330,063
	General treasury	June 30, 1911	318,614	85,362	403,976	73,913	330,063
118	Pueblo, Colo		2,197,592	87,502	2,285,094	93,567	2,191,527
	City corporation		1,871,723	75,109	1,946,832	50,170	1,896,662
	General treasury	Dec. 31, 1911	944,333	15,111	959,444	19,678	939,766
	Library funds	Dec. 31, 1911	7,543	1,891	9,434	1,946	7,488
	Waterworks funds	Dec. 31, 1911	758,310	45,236	803,546	12,285	791,261
	Cemetery funds	Dec. 31, 1911	7,713	1,175	8,888	2,305	6,583
	Sinking funds	Dec. 31, 1911	129,331	11,696	141,027	13,956	127,071
	Investment fund	Dec. 31, 1911	24,493		24,493		24,493
	School district		325,869	12,393	338,262	43,397	294,865
	General treasury	June 30, 1911	304,933	8,788	313,721	39,486	274,235
	Sinking funds	June 30, 1911	20,936	3,605	24,541	3,911	20,630
119	Chattanooga, Tenn		1,049,563	414,212	1,463,775	246,069	1,217,706
	General treasury	Sept. 30, 1911	762,269	28,068	790,337		790,337
	Public improvement bond funds	Sept. 30, 1911	153,063	370,717	523,780	230,841	292,939
	Convict labor account	Sept. 30, 1911	3,125		3,125		3,125
	Hospital fund	Sept. 30, 1911	35,276	742	36,018	1,003	35,015
	Library fund	Sept. 30, 1911	10,306		10,306	217	10,089
	Cash in transit	Sept. 30, 1911	4,000		4,000	4,000	
	Sinking fund	Sept. 30, 1911	73,363	4,616	77,979	175	77,804
	Public trust funds	Sept. 30, 1911	8,126	9,299	17,425	9,195	8,230
	Private trust fund	Sept. 30, 1911	35	770	805	638	167
120	Bay City, Mich		1,181,364	205,073	1,386,437	208,922	1,177,515
	City corporation		949,205	129,807	1,079,012	83,285	1,062,227
	General treasury	June 30, 1911	811,180	31,318	842,498	57,234	861,764
	Sinking funds	June 30, 1911	138,025	88,489	226,514	26,051	200,463
	School district		232,159	85,266	317,425	125,637	191,788
	General treasury	June 30, 1911	232,159	85,266	317,425	125,637	191,788
121	York, Pa		859,495	107,775	967,270	244,645	722,625
	City corporation		535,135	70,111	605,246	115,720	489,526
	General treasury	Apr. 3, 1911	450,727	20,081	470,808	63,016	407,792
	Assessment paving fund	Apr. 3, 1911	4,100		4,100		4,100
	Sinking fund	Apr. 3, 1911	79,556	50,030	129,586	52,704	76,882
	Public trust funds	Apr. 3, 1911	752		752		752
	School district		324,360	37,664	362,024	128,925	233,099
	General treasury	July 13, 1911	263,258	30,279	293,537	102,188	191,349
	Library fund	July 1, 1911	1,233	65	1,298	54	1,244
	Sinking fund	July 13, 1911	59,869	7,320	67,189	26,683	40,506
122	Malden, Mass		2,039,116	68,923	2,108,039	64,229	2,043,810
	General treasury	Dec. 31, 1911	1,906,409	39,211	1,945,620	33,607	1,912,013
	Library fund	Dec. 31, 1911	22,358	1,226	23,584	2,099	21,485
	Park fund	Dec. 31, 1911	1,510	22	1,532	63	1,469
	Dog license fund	Dec. 31, 1911	3,466		3,466		3,466
	Sinking fund	Dec. 31, 1911	56,901	19,065	76,966	20,070	56,896
	Public trust funds:						
	Municipal	Dec. 31, 1911	37,994	7,819	44,813	6,049	38,764
	Nonmunicipal	Dec. 31, 1911	10,453	1,580	12,033	2,341	9,692
	Investment fund	Dec. 31, 1911	25		25		25
123	New Britain, Conn		1,447,535	48,128	1,495,663	89,582	1,406,081
	General treasury	Mar. 31, 1911	1,393,450	47,389	1,440,839	89,576	1,351,263
	City building commission fund	Mar. 31, 1911	1,193	683	1,876		1,876
	Police court fund	Mar. 31, 1911	7,793		7,793	6	7,787
	Sinking funds	Mar. 31, 1911	40,138		40,138		40,138
	Public trust funds:						
	Municipal	Mar. 31, 1911	2,558	56	2,614		2,614
	Nonmunicipal	Mar. 31, 1911	2,403		2,403		2,403
124	Haverhill, Mass		1,873,033	123,402	1,996,435	72,235	1,924,200
	General treasury	Dec. 31, 1911	1,592,579	90,168	1,682,747	42,732	1,640,015
	Library fund	Dec. 31, 1911	20,432	98	20,530	234	20,296
	Waterworks fund	Nov. 30, 1911	126,284	32,464	158,748	28,855	129,893
	Dog and hunters' license fund	Dec. 31, 1911	4,510		4,510		4,510
	Sinking funds	Nov. 30, Dec. 31, 1911	111,452	672	112,124	414	111,710
	Public trust funds:						
	Municipal	Dec. 31, 1911	15,446		15,446		15,446
	Nonmunicipal	Dec. 31, 1911	61		61		61
	Investment funds	Dec. 31, 1911	2,269		2,269		2,269
125	Salem, Mass		1,389,311	97,601	1,486,912	55,049	1,431,863
	General treasury	Nov. 30, 1911	1,318,886	88,594	1,407,480	41,663	1,365,817
	Library fund	Nov. 30, 1911	11,764	639	12,403	653	11,745
	Dog and hunters' licenses funds	Nov. 30, 1911	2,376		2,376		2,376

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Salem, Mass.—Continued.						
	Public trust funds:						
	Municipal	Nov. 30, 1911	$19,312	$6,213	$25,525	$7,192	$18,333
	Nonmunicipal	Nov. 30, 1911	1,642	1,075	2,717	1,197	1,520
	Investment fund	Nov. 30, 1911	35,331	1,080	36,411	4,339	32,072
126	Lincoln, Nebr.		1,097,121	307,059	1,404,180	347,324	1,056,856
	City corporation		721,253	305,605	1,026,758	290,852	735,906
	General treasury	Mar. 31, 1911	655,335	282,856	938,191	256,075	682,116
	Library fund	Mar. 31, 1911	11,418	4,891	16,309	5,494	10,815
	Sinking fund	Mar. 31, 1911	54,381	17,858	72,239	29,283	42,956
	Investment fund	Mar. 31, 1911	19		19		19
	School district		375,968	1,454	377,422	56,472	320,950
	General treasury	June 30, 1911	375,968	1,454	377,422	56,472	320,950
127	Berkeley, Cal.		1,054,766	192,341	1,247,107	183,729	1,063,378
	City corporation		630,982	119,691	750,673	110,683	639,990
	General treasury	June 30, 1911	401,846	84,991	486,837	84,407	402,430
	Special assessment fund	June 30, 1911	185,538		185,538		185,538
	Sinking fund	June 30, 1911	23,888	14,251	38,139	7,534	30,605
	Private trust fund	June 30, 1911	19,710	20,449	40,159	18,742	21,417
	School district		423,784	72,650	496,434	73,046	423,388
	General treasury	June 30, 1911	371,387	25,370	396,757	23,256	373,501
	Sinking fund	June 30, 1911	49,353	47,280	96,633	49,790	46,843
	Investment fund	June 30, 1911	3,044		3,044		3,044
128	Davenport, Iowa		1,199,670	317,344	1,517,014	345,975	1,171,039
	City corporation		911,551	254,631	1,166,182	299,438	866,744
	General treasury	Mar. 31, 1911	826,441	221,820	1,048,261	260,815	787,446
	Library fund	Mar. 31, 1911	18,232	4,764	22,996	8,771	14,225
	Park fund	Mar. 31, 1911	36,229	2,338	38,567	3,250	35,317
	Sinking fund	Mar. 31, 1911	17,843	25,709	43,552	14,287	29,265
	Public trust funds	Mar. 31, 1911	12,806		12,806	12,315	491
	School district		288,119	62,713	350,832	46,537	304,295
	General treasury	June 30, 1911	288,119	62,713	350,832	46,537	304,295
129	Topeka, Kans.		1,276,540	221,077	1,497,617	286,211	1,211,406
	City corporation		903,017	202,125	1,105,142	271,986	833,156
	General treasury	Dec. 31, 1911	870,639	158,450	1,029,119	253,330	775,789
	Library fund	Dec. 31, 1911	3,359	2,129	5,488	660	4,828
	Water department fund	Dec. 31, 1911	4,620	838	5,458	829	4,629
	Sinking funds	Dec. 31, 1911	20,495	10,395	30,890	10,858	20,032
	Public trust funds	Dec. 31, 1911	3,904	30,283	34,187	6,309	27,878
	School district		373,523	18,952	392,475	14,225	378,250
	General treasury	June 30, 1911	373,523	18,952	392,475	14,225	378,250
130	McKeesport, Pa.		1,059,563	345,271	1,404,834	347,711	1,057,123
	City corporation		750,244	184,826	935,070	168,706	766,364
	General treasury	Apr. 4, 1911	473,993	83,285	557,278	73,262	484,016
	Improvement fund	Apr. 4, 1911	241,144	25,617	266,761	1,363	265,398
	Library fund	Apr. 30, 1911	5,171	45	5,216	171	5,045
	Sinking fund	Apr. 4, 1911	27,280	74,956	102,236	91,235	11,001
	Private trust fund	Apr. 4, 1911	2,656	923	3,579	2,675	904
	School district		309,319	160,445	469,764	179,005	290,759
	General treasury	July 1, 1911	287,601	35,765	323,366	65,607	257,759
	Sinking fund	July 1, 1911	21,718	124,680	146,398	113,398	33,000
131	Flint, Mich.		1,258,951	223,793	1,482,744	388,172	1,094,572
	City corporation		1,078,506	113,354	1,191,860	336,665	855,195
	General treasury	Feb. 28, 1911	727,331	106,697	834,028	149,448	684,580
	Waterworks fund	Nov. 30, 1911	348,945	6,343	355,288	185,125	170,163
	Public trust fund	Feb. 28, 1911	2,230	314	2,544	2,092	452
	School district		180,445	110,439	290,884	51,507	239,377
	General treasury	June 30, 1911	180,445	110,439	290,884	51,507	239,377
132	Tampa, Fla.		923,245	152,070	1,075,315	182,921	892,394
	City corporation		696,264	152,070	848,334	182,921	665,413
	General treasury	May 31, 1911	528,664	72,612	601,276	98,693	502,583
	Internal improvement and park fund	May 31, 1911	80,140	35,851	115,991	29,681	86,310
	Public works—general fund	May 31, 1911	3,555	3,938	7,493	3,406	4,087
	Convict labor account		11,250		11,250		11,250

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Tampa, Fla.—Continued.						
	City corporation—Continued.						
	Sinking fund	May 31, 1911	$42,530	$32,392	$74,922	$41,422	$33,500
	Investment fund	May 31, 1911	8,860	.....	8,860	.....	8,860
	Private trust fund	May 31, 1911	21,265	7,277	28,542	9,719	18,823
	School district		226,981	.....	226,981	.....	226,981
	General treasury	June 30, 1911	226,981	.....	226,981	.....	226,981
133	San Diego, Cal		2,983,285	349,701	3,332,986	1,003,417	2,329,569
	City corporation		2,468,259	274,655	2,742,914	679,994	2,062,920
	General treasury	Dec. 31, 1911	1,727,824	202,887	1,930,711	533,125	1,397,586
	Special assessment funds	Dec. 31, 1911	500,680	8,241	508,921	8,150	500,771
	Sinking fund	Dec. 31, 1911	219,993	62,661	282,654	133,349	149,305
	Public trust fund	Dec. 31, 1911	5,131	.....	5,131	4,706	425
	Investment fund	Dec. 31, 1911	11,726	.....	11,726	.....	11,726
	Private trust fund	Dec. 31, 1911	2,905	866	3,771	664	3,107
	School district		515,026	75,046	590,072	323,423	266,649
	General treasury	June 30, 1911	470,626	9,804	480,430	240,002	240,428
	Sinking fund	June 30, 1911	44,400	65,242	109,642	83,421	26,221
134	El Paso, Tex		2,368,623	482,134	2,850,757	371,992	2,478,765
	General treasury	Mar. 31, 1911	2,078,640	375,934	2,454,574	259,164	2,195,410
	School fund	June 30, 1911	275,984	1,162	277,146	343	276,803
	Library fund	Mar. 31, 1911	6,724	22	6,746	194	6,552
	Sinking fund	Mar. 31, 1911	7,275	105,016	112,291	112,291	.....
135	Wheeling, W. Va		897,015	649,515	1,546,530	454,554	1,091,976
	City corporation		681,221	633,706	1,314,927	442,310	872,617
	General treasury	June 30, 1911	256,399	4,186	260,585	1,397	259,188
	Public improvement funds	June 30, 1911	218,961	514,320	733,281	282,241	451,040
	Public debt fund	June 30, 1911	106,452	.....	106,452	16,255	90,097
	Convict labor account	June 30, 1911	4,284	.....	4,284	.....	4,284
	Sinking fund	June 30, 1911	93,838	112,727	206,563	139,930	66,633
	Public trust funds	June 30, 1911	1,189	1,687	2,876	1,561	1,315
	Private trust funds	June 30, 1911	100	786	886	826	60
	School district		215,794	15,809	231,603	12,244	219,359
	General treasury	June 30, 1911	208,717	14,330	223,047	12,109	210,938
	Library fund	June 30, 1911	7,077	1,479	8,556	135	8,421
136	Racine, Wis		918,491	109,826	1,028,317	112,298	916,019
	General treasury	Dec. 31, 1911	887,900	109,158	997,058	96,355	900,703
	Public trust funds:						
	Municipal	Dec. 31, 1911	28,788	565	29,353	14,037	15,316
	Nonmunicipal	Dec. 31, 1911	1,803	103	1,906	1,906	.....
137	Kalamazoo, Mich		1,186,318	78,428	1,264,746	192,087	1,072,659
	City corporation		812,942	72,022	884,964	179,851	705,113
	General treasury	Mar. 31, 1911	678,095	22,849	700,944	103,368	597,576
	Fire station bonding fund	Mar. 31, 1911	156	8,909	9,065	.....	9,065
	Sinking funds	Mar. 31, 1911	134,171	34,119	168,290	74,984	93,306
	Public trust fund (nonmunicipal)	Mar. 31, 1911	407	1,145	1,552	1,499	53
	Private trust fund	Mar. 31, 1911	113	5,000	5,113	.....	5,113
	School district		373,376	6,406	379,782	12,236	367,546
	General treasury	May 31, 1911	373,376	6,406	379,782	12,236	367,546
138	Superior, Wis		1,362,609	344,361	1,706,970	276,551	1,430,419
	General treasury	Sept. 30, 1911	993,103	168,092	1,161,195	90,294	1,070,901
	School fund	June 30, 1911	309,832	81,509	391,341	103,253	288,088
	Library fund	June 30, 1911	12,025	8,454	20,479	10,456	10,023
	Sinking funds	Sept. 30, 1911	43,185	83,786	126,971	67,804	59,167
	Public trust fund	Apr. 30, 1911	4,464	2,520	6,984	4,744	2,240
139	Augusta, Ga		1,125,529	27,412	1,152,941	16,148	1,136,793
	City corporation		928,883	27,412	956,295	16,148	940,147
	General treasury	Dec. 31, 1911	877,141	27,178	904,319	16,050	888,269
	Convict labor account	Dec. 31, 1911	9,750	.....	9,750	.....	9,750
	Hospital funds	Dec. 31, 1911	41,992	234	42,226	98	42,128
	School district		196,646	.....	196,646	.....	196,646
	General treasury	Aug. 31, 1911	192,150	.....	192,150	.....	192,150
	Public trust fund	Aug. 31, 1911	4,496	.....	4,496	.....	4,496
140	Macon, Ga		1,492,731	167,215	1,659,946	97,223	1,562,723
	City corporation		1,380,595	167,215	1,547,810	97,223	1,450,587
	General treasury	Dec. 16, 1911	1,295,075	146,809	1,441,884	76,470	1,365,414
	Convict labor account	Dec. 16, 1911	15,874	.....	15,874	.....	15,874

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Macon, Ga.—Continued.						
	City corporation—Continued.						
	Waterworks fund	Dec. 31, 1911	$45,338	.....	$45,338	$20,753	$24,585
	Sinking fund	Dec. 16, 1911	15,558	$20,406	35,964	.....	35,964
	Investment fund	Dec. 16, 1911	8,750	.....	8,750	.....	8,750
	School district	.....	112,136	.....	112,136	.....	112,136
	General treasury	June 30, 1911	112,136	.....	112,136	.....	112,136
141	Newton, Mass.	.....	4,001,747	160,346	4,162,093	135,474	4,026,619
	General treasury	Dec. 31, 1911	3,344,867	155,070	3,499,937	131,010	3,368,927
	Dog and hunters' license fund	Dec. 31, 1911	4,210	.....	4,210	.....	4,210
	Sinking funds	Dec. 31, 1911	618,969	3,112	622,081	1,728	620,353
	Public trust funds	Dec. 31, 1911	3,043	2,164	5,207	2,456	2,751
	Investment fund	Dec. 31, 1911	30,658	.....	30,658	280	30,378
142	Butte, Mont.	.....	1,373,290	244,539	1,617,829	170,178	1,447,651
	City corporation	.....	1,121,661	144,127	1,265,788	133,597	1,132,191
	General treasury	Apr. 30, 1911	1,060,437	122,080	1,182,517	128,491	1,054,023
	Sinking fund	Apr. 30, 1911	56,532	21,557	78,089	2,982	75,107
	Public trust fund	Apr. 30, 1911	4,692	490	5,182	2,121	3,061
	School district	.....	251,629	100,412	352,041	36,581	315,460
	General treasury	July 31, 1911	229,005	31,608	260,613	2,898	257,915
	Sinking fund	July 31, 1911	22,624	68,804	91,228	33,683	57,545
143	Woonsocket, R. I.	.....	2,417,112	135,828	2,552,940	215,742	2,337,198
	General treasury	Dec. 31, 1911	2,104,144	17,314	2,121,458	86,337	2,035,121
	Library fund	Dec. 31, 1911	369	472	841	549	292
	Sinking fund	Dec. 31, 1911	311,043	117,883	428,926	127,188	301,738
	Public trust funds	Dec. 31, 1911	1,556	159	1,715	1,668	47
144	Chester, Pa.	.....	878,691	57,628	936,519	407,233	529,286
	City corporation	.....	614,243	33,468	647,711	370,353	277,358
	General treasury	Apr. 3, 1911	555,929	8,831	564,760	319,388	245,372
	Sinking fund	Apr. 3, 1911	58,314	24,637	82,951	50,965	31,986
	School district	.....	264,448	24,160	288,608	36,880	251,928
	General treasury	July 10, 1911	247,851	1,252	249,103	3,738	245,365
	Sinking fund	July 10, 1911	16,797	22,908	39,705	33,142	6,563
145	Montgomery, Ala.	.....	1,548,785	160,852	1,709,637	132,842	1,576,795
	General treasury	Dec. 31, 1911	1,373,516	108,051	1,481,567	116,870	1,364,697
	Public improvement fund	Dec. 31, 1911	64,659	.....	64,659	.....	64,659
	Convict labor account	Dec. 31, 1911	7,103	.....	7,103	.....	7,103
	School fund	June 30, 1911	96,616	49,620	146,236	12,212	134,024
	Library fund	Dec. 31, 1911	5,481	185	5,666	677	4,989
	Private trust fund	Dec. 31, 1911	1,410	2,996	4,406	3,083	1,323
146	Fitchburg, Mass.	.....	2,073,894	88,276	2,162,170	62,938	2,099,232
	General treasury	Nov. 30, 1911	1,641,212	39,346	1,680,558	34,128	1,646,430
	Hospital fund	Nov. 30, 1911	42,756	367	43,123	634	42,489
	Library fund	Nov. 30, 1911	294	.....	294	34	260
	Dog and hunters' license fund	Nov. 30, 1911	2,799	.....	2,799	.....	2,799
	Sinking fund	Nov. 30, 1911	364,857	33,709	398,566	16,166	382,400
	Public trust funds:						
	Municipal	Nov. 30, 1911	18,327	14,854	33,181	11,976	21,205
	Nonmunicipal	Nov. 30, 1911	3,649	.....	3,649	.....	3,649
147	Dubuque, Iowa	.....	751,970	104,756	856,726	203,997	652,729
	City corporation	.....	611,024	103,272	714,296	201,675	512,621
	General treasury	Mar. 2, 1911	460,895	50,005	510,900	109,279	401,621
	Library funds	Mar. 2-Dec. 31, 1911	15,599	15	15,614	4,680	10,934
	Water works fund	May 31, 1911	66,460	22,844	89,304	39,217	50,087
	Sinking funds	Mar. 1, 1911	60,218	30,025	90,243	45,011	45,232
	Public trust funds	Mar. 2, 1911	4,677	.....	4,677	3,127	1,550
	Investment fund	Mar. 2, 1911	2,080	.....	2,080	.....	2,080
	Private trust fund	Mar. 1, 1911	1,095	383	1,478	361	1,117
	School district	.....	140,946	1,484	142,430	2,322	140,108
	General treasury	June 30, 1911	140,946	1,484	142,430	2,322	140,108
148	Galveston, Tex.	.....	1,360,580	327,233	1,687,813	252,444	1,435,369
	City corporation	.....	1,258,476	300,254	1,558,730	234,896	1,323,834
	General treasury	Feb. 28, 1911	1,149,528	247,824	1,397,352	201,264	1,196,088
	Sinking fund	Feb. 28, 1911	77,838	52,430	130,268	33,632	96,636
	Investment fund	Feb. 28, 1911	31,110	.....	31,110	.....	31,110
	School district	.....	102,104	26,979	129,083	17,548	111,535
	General treasury	July 10, 1911	100,796	26,979	127,775	17,548	110,227
	Public trust funds	July 10, 1911	1,308	.....	1,308	.....	1,308

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
149	Elmira, N. Y.		$854,246	$96,689	$950,935	$50,074	$900,861
	General treasury	Dec. 31, 1911	718,086	72,632	790,718	27,463	763,255
	City board of audits' fund	Dec. 31, 1911	92,398	2,974	95,372	4,270	91,102
	County supervisors' fund	Dec. 31, 1911	15,067		15,067		15,067
	Convict labor account	Dec. 31, 1911	361		361		361
	Cemetery fund	Dec. 31, 1911	10,174	3,291	13,465	3,946	9,519
	Public trust funds:						
	Municipal	Dec. 31, 1911	14,714	12,241	26,955	8,179	18,776
	Nonmunicipal	Dec. 31, 1911	1,335	73	1,408	598	810
	Investment fund	Dec. 31, 1911	1,971		1,971		1,971
	Private trust fund	Dec. 31, 1911	140	5,478	5,618	5,618	
150	New Castle, Pa.		643,455	142,134	785,589	203,466	582,123
	City corporation		277,628	98,826	376,454	92,730	283,724
	General treasury	Apr. 1, 1911	258,410	95,115	353,525	90,946	262,579
	Sinking fund	Apr. 1, 1911	19,218	3,711	22,929	1,784	21,145
	School district		365,827	43,308	409,135	110,736	294,399
	General treasury	June 3, 1911	338,515	13,947	352,462	68,821	263,641
	Sinking fund	June 2, 1911	27,312	29,361	56,673	21,915	34,758
151	West Hoboken, N. J.		910,373	163,372	1,073,745	129,182	944,563
	General treasury	Dec. 31, 1911	879,636	114,729	994,365	54,603	939,762
	Tax collector's fund	Dec. 31, 1911		91	91	91	
	Police pension fund	Dec. 31, 1911	2,721	7,263	9,984	8,884	1,100
	Board of health fund	Dec. 31, 1911	3,266	7	3,273	74	3,199
	Library fund	Dec. 31, 1911	219	487	706	204	502
	Sinking fund	Dec. 31, 1911	24,531	40,795	65,326	65,326	
152	Knoxville, Tenn.		1,331,873	117,370	1,449,243	169,948	1,279,295
	General treasury	Jan. 23, 1912	875,457	22,639	898,096	17,555	880,541
	Hospital fund	Nov. 30, 1911	21,157	5,682	26,839	2,745	24,094
	School fund	June 30, 1911	100,522		100,522		100,522
	Waterworks fund	Dec. 31, 1911	167,527	3,686	171,213	9,981	161,232
	Outstanding judgment fund	Jan. 23, 1912	8,125		8,125		8,125
	Cash in transit	Jan. 23, 1912		10,788	10,788		10,788
	Sinking fund	Jan. 23, 1912	157,952	74,575	232,527	139,667	92,860
	Public trust fund	Nov. 30, 1911	1,133		1,133		1,133
153	Hamilton, Ohio		1,072,110	504,165	1,576,275	261,343	1,314,932
	City corporation		856,520	425,545	1,282,065	188,078	1,093,987
	General treasury	Dec. 31, 1911	621,979	366,756	988,735	156,353	832,382
	Sinking fund	Dec. 31, 1911	234,104	58,434	292,538	31,290	261,248
	Public trust fund	Dec. 31, 1911	437	355	792	435	357
	School district		215,590	78,620	294,210	73,265	220,945
	General treasury	Aug. 31, 1911	185,230	77,477	262,707	71,354	191,353
	Sinking fund	Aug. 31, 1911	27,779	1,086	28,865	1,733	27,132
	Public trust fund	Aug. 31, 1911	2,581	57	2,638	178	2,460
154	Springfield, Mo.		626,552	74,849	701,401	101,982	599,419
	City corporation		422,602	11,913	434,515	20,555	413,960
	General treasury	June 30, 1911	213,306	11,479	224,785	19,803	204,982
	Special improvement fund	June 30, 1911	202,569		202,569		202,569
	Sinking fund	June 30, 1911	6,727	434	7,161	752	6,409
	School district		203,950	62,936	266,886	81,427	185,459
	General treasury	June 30, 1911	196,532	47,391	243,923	81,214	162,709
	Sinking fund	June 30, 1911	7,418	15,545	22,963	213	22,750
155	East Orange, N. J.		3,722,080	106,793	3,828,873	530,235	3,298,638
	General treasury	Dec. 31, 1911	2,332,264	39,912	2,372,176	58,093	2,314,083
	School fund	June 30, 1911	717,564	20,080	737,644	211,856	525,788
	Library fund	Dec. 31, 1911	11,652	2,581	14,233	2,004	12,229
	Waterworks fund	Dec. 31, 1911	270,603	2,495	273,098	39,919	233,179
	Cash in transit	Dec. 31, 1911	611	70	681	611	70
	Sinking fund	Dec. 31, 1911	385,278	28,716	413,994	207,562	206,432
	Public trust funds	Dec. 31, 1911	4,108	9,838	13,946	7,089	6,857
	Private trust funds	Dec. 31, 1911		3,101	3,101	3,101	
156	Quincy, Ill.		738,625	177,565	916,190	187,417	728,773
	City corporation		437,380	177,091	614,471	187,027	427,444
	General treasury	Apr. 30, 1911	287,903	98,358	386,261	101,125	285,136
	Library fund	May 31, 1911	7,376	892	8,268	204	8,064
	Boulevard and park fund	Mar. 11, 1911	18,175	592	18,767	656	18,111
	Sinking funds	Apr. 30, 1911	107,255	53,534	160,789	60,609	100,180
	Public trust fund	May 31, 1911	24	763	787	787	
	Investment fund	Apr. 30, 1911	16,647	22,952	39,599	23,646	15,953
	School district		294,286	468	294,754	384	294,370
	General treasury	June 30, 1911	294,256	468	294,724	384	294,340
	Public trust fund	June 30, 1911	30		30		30

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Quincy, Ill.—Continued.						
	Quincy township		$6,959	$6	$6,965	$6	$6,959
	General treasury	Apr. 30, 1911	6,959	6	6,965	6	6,959
157	Roanoke, Va.		1,235,403	543,989	1,779,392	535,273	1,244,119
	General treasury	Dec. 31, 1911	977,220	534,792	1,512,012	462,810	1,049,202
	Convict labor account	Dec. 31, 1911	7,522		7,522		7,522
	School fund	June 30, 1911	228,029	8,312	236,341	49,916	186,425
	Sinking fund	Dec. 31, 1911	22,632	885	23,517	22,547	970
158	Lexington, Ky.		1,102,090	125,566	1,227,656	170,255	1,057,401
	General treasury	Dec. 31, 1911	768,139	11,623	779,762	26,032	753,730
	Sewer funds	Dec. 31, 1911	4,274	5,512	9,786	614	9,172
	Special improvement fund	Dec. 31, 1911	28,067	5,308	33,375	11,933	21,442
	School fund	June 30, 1911	212,131	34,428	246,559	42,243	204,316
	Library fund	Dec. 31, 1911	8,000	918	8,918	1,816	7,102
	Park fund	Dec. 31, 1911	5,435	886	6,321	463	5,858
	Sinking funds	Dec. 31, 1911	74,359	66,891	141,250	87,154	54,096
	Investment fund	Dec. 31, 1911	1,685		1,685		1,685
159	Huntington, W. Va.		820,919	25,427	846,346	298,236	548,110
	City corporation		659,286	19,500	678,786	275,308	403,378
	General treasury	June 30, 1911	590,603	13,072	603,675	244,399	359,276
	Convict labor account	June 30, 1911	3,569		3,569		3,569
	Annexed territory fund	June 30, 1911		71	71		71
	Sinking fund	June 30, 1911	64,814	6,357	71,171	30,909	40,262
	School district		161,633	5,927	167,560	22,928	144,632
	General treasury	June 30, 1911	161,633	5,927	167,560	22,928	144,632
160	Joliet, Ill.		809,852	108,734	918,586	84,902	833,684
	City corporation		599,592	74,888	674,480	52,852	621,628
	General treasury	Dec. 31, 1911	581,595	67,752	649,347	45,241	604,106
	Library fund	May 31, 1911	9,650	3,762	13,412	4,593	8,819
	Public trust funds	Dec. 31, 1911	7,584	2,503	10,087	2,384	7,703
	Investment fund	May 31, 1911	763	871	1,634	634	1,000
	School district		210,260	33,846	244,106	32,050	212,056
	General treasury	June 30, 1911	210,260	33,846	244,106	32,050	212,056
161	Auburn, N. Y.		1,084,380	174,034	1,258,414	93,237	1,165,177
	General treasury	June 30, 1911	730,043	1,053	731,096	34,896	696,200
	Contingent audit fund	Oct. 31, 1911	17,252		17,252		17,252
	School fund	July 31, 1911	168,834	122,751	291,585	29,992	261,593
	Waterworks fund	Dec. 31, 1911	106,502	25,376	131,878	4,020	127,858
	Cemetery fund	May 31, 1911	3,369	5,085	8,454	6,855	1,599
	Sinking fund	Dec. 31, 1911	53,216	3,555	56,771	874	55,897
	Public trust funds:						
	Municipal	June 30, 1911	4,281	9,773	14,054	10,321	3,733
	Nonmunicipal	May 31, 1911	144	4,553	4,697	3,652	1,045
	Private trust funds	June 30, 1911	739	1,888	2,627	2,627	
162	Charlotte, N. C.		418,218	63,080	481,298	97,143	384,155
	General treasury	Apr. 30, 1911	271,620	46,881	318,501	81,441	237,060
	School fund	Apr. 30, 1911	77,908	8,017	85,925	9,753	76,172
	Library fund	Apr. 30, 1911	2,970	326	3,296	336	2,960
	Park fund	Apr. 30, 1911	1,346		1,346		1,346
	Waterworks fund	Apr. 30, 1911	61,881	2,942	64,823	175	64,648
	Cemetery fund	Apr. 30, 1911		10	10	10	
	Private trust fund	Apr. 30, 1911	2,493	4,904	7,397	5,428	1,969
163	Taunton, Mass.		1,789,749	53,875	1,843,624	88,915	1,754,709
	General treasury	Nov. 30, 1911	1,427,319	47,873	1,475,192	84,948	1,390,244
	Library petty cash fund	Nov. 30, 1911	325	98	423		423
	Water commissioner's fund	Nov. 30, 1911		131	131	106	25
	Light department fund	Nov. 30, 1911	83,131		83,131	483	82,648
	Dog license fund	Nov. 30, 1911	3,391		3,391		3,391
	Sinking funds	Nov. 30, 1911	270,977	5,773	276,750	3,378	273,372
	Public trust funds:						
	Municipal	Nov. 30, 1911	40		40		40
	Nonmunicipal	Nov. 30, 1911	4,566		4,566		4,566
164	Everett, Mass.		1,649,842	187,298	1,837,140	126,142	1,710,998
	General treasury	Dec. 31, 1911	1,367,839	88,349	1,456,188	87,494	1,368,694
	Dog license fund	Dec. 31, 1911	2,424		2,424		2,424
	Sinking fund	Dec. 31, 1911	264,054	96,232	360,286	37,111	323,175
	Public trust fund (nonmunicipal)	Dec. 31, 1911	15,525	2,717	18,242	1,537	16,705
165	Portsmouth, Va.		810,188	63,077	873,265	139,281	733,984
	General treasury	Dec. 31, 1911	689,885	46,622	736,507	71,710	664,797
	School fund	June 30, 1911	105,674	3,970	109,644	48,357	61,287
	Sinking fund	Dec. 31, 1911	14,629	12,485	27,114	19,214	7,900

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
166	Pittsfield, Mass		$1,808,790	$33,763	$1,842,553	$121,813	$1,720,740
	General treasury	Dec. 31, 1911	1,802,779	33,644	1,836,423	121,538	1,714,885
	Dog and hunters' license fund	Dec. 31, 1911	6,011	119	6,130	275	5,855
167	Quincy, Mass		1,850,453	107,638	1,958,091	138,068	1,820,023
	General treasury	Dec. 31, 1911	1,812,040	89,907	1,901,956	121,181	1,780,775
	Library fund	Dec. 31, 1911	380	2,767	3,153	2,967	186
	Dog and hunters' license fund	Dec. 31, 1911	2,895		2,895		2,895
	Public trust funds:						
	Municipal	Dec. 31, 1911	21,529	9,939	31,468	12,295	19,173
	Nonmunicipal	Dec. 31, 1911	13,594	5,025	18,619	1,625	16,994
168	Cedar Rapids, Iowa		1,228,462	169,792	1,398,254	222,206	1,176,048
	City corporation		920,557	51,306	971,863	209,178	702,685
	General treasury	Mar. 31, 1911	917,817	50,501	968,318	206,692	761,626
	Library fund	Dec. 31, 1911	1,662	507	2,169	1,654	515
	Public trust fund	Mar. 31, 1911	1,078	298	1,376	832	544
	School district		307,905	118,486	426,391	13,028	413,363
	General treasury	June 30, 1911	307,905	118,486	426,391	13,028	413,363
169	Oshkosh, Wis		921,841	106,698	1,028,539	67,901	960,638
	General treasury	Sept. 30, 1911	725,854	93,877	819,731	10,194	809,537
	Library fund	June 30, 1911	707	507	1,214	240	974
	Public trust fund	Sept. 30, 1911	195,280	12,314	207,594	57,467	150,127
170	Perth Amboy, N. J		1,535,581	185,785	1,721,366	208,395	1,512,971
	General treasury	Dec. 31, 1911	808,915	34,040	842,955	42,935	800,020
	School fund	Dec. 31, 1911	206,381	2,300	208,681	1,166	207,515
	Library fund	Dec. 31, 1911	5,482	376	5,858	31	5,827
	Waterworks fund	Dec. 31, 1911	131,864	25,766	157,630	15,442	142,188
	Sinking fund	Dec. 31, 1911	382,939	123,303	506,242	148,821	357,421
171	Lansing, Mich		1,222,386	29,149	1,251,535	71,589	1,179,946
	City corporation		979,074	27,536	1,006,610	66,576	940,034
	General treasury	Apr. 30, 1911	978,323	27,536	1,005,859	66,576	939,283
	Public trust fund (nonmunicipal)	Apr. 30, 1911	751		751		751
	School district		243,312	1,613	244,925	5,013	239,912
	General treasury	June 30, 1911	243,312	1,613	244,925	5,013	239,912
172	Pasadena, Cal		1,354,273	326,565	1,680,838	381,527	1,299,311
	City corporation		946,990	255,714	1,202,704	264,947	937,757
	General treasury	June 30, 1911	650,752	240,908	891,750	250,869	640,881
	Special assessment fund	June 30, 1911	229,735		229,735		229,735
	Sinking fund	June 30, 1911	66,351	14,716	81,067	14,078	66,989
	Investment fund	June 30, 1911	152		152		152
	School district		407,283	70,851	478,134	116,580	361,554
	General treasury	June 30, 1911	378,296	45,027	423,323	96,493	326,830
	Sinking fund	June 30, 1911	28,987	25,824	54,811	20,087	34,724
173	Amsterdam, N. Y		675,895	36,025	711,920	18,185	693,735
	General treasury	Dec. 31, 1911	456,170	3,390	459,560	17,422	442,138
	Sewer fund	Dec. 31, 1911	49,330	2,751	52,081		52,081
	Poor relief fund	Dec. 31, 1911	294		294	121	173
	Water fund	Dec. 31, 1911	169,480	1,101	170,581	642	169,939
	Sinking fund	Dec. 31, 1911	621	28,783	29,404		29,404
174	Jackson, Mich		648,504	48,766	697,270	33,684	663,586
	City corporation		472,068	28,497	500,585	22,277	478,308
	General treasury	Feb. 28, 1911	472,012	27,647	499,659	21,377	478,282
	Public trust fund (nonmunicipal)	Feb. 28, 1911	76	850	926	900	26
	School district		176,416	20,269	196,685	11,407	185,278
	General treasury	Aug. 31, 1911	176,416	20,269	196,685	11,407	185,278
175	Jamestown, N. Y		1,057,754	133,034	1,190,788	107,258	1,083,530
	City corporation		823,910	129,086	952,996	107,258	845,738
	General treasury	Feb. 28, 1911	615,092	7,015	622,107	2,344	619,763
	County supervisors' fund	Oct. 31, 1911	1,900		1,900		1,900
	Hospital fund	Feb. 28, 1911	5,464	44,340	49,824	12,067	37,757
	Park fund	Feb. 28, 1911	6,033	3,875	9,908	1,754	8,154
	Water fund	Feb. 28, 1911	123,701	65,608	189,309	83,788	105,521
	Lighting fund	Feb. 28, 1911	56,700	8,248	64,948	7,305	57,643
	Sinking fund	Feb. 28, 1911	15,000		15,000		15,000

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Jamestown, N. Y.—Continued.						
	School district		$233,844	$3,948	$237,792		$237,792
	General treasury	July 31, 1911	225,023	3,325	228,353		228,353
	Evening school fund	July 31, 1911	1,780	42	1,822		1,822
	Sinking fund	July 31, 1911	6,894		6,894		6,894
	Public trust funds	July 31, 1911	110		110		110
	Private trust fund	July 31, 1911	32	581	613		613
176	San Jose, Cal.		768,310	108,842	877,152	$105,311	771,841
	City corporation		509,473	85,025	594,498	71,487	523,011
	General treasury	Nov. 30, 1911	289,776	65,056	354,832	68,728	286,104
	Tax commissioners' fund	Nov. 30, 1911	1,401		1,401		1,401
	Special assessment fund	Nov. 30, 1911	200,715		200,715		200,715
	Building permit fund	Nov. 30, 1911	1,340		1,340		1,340
	Sinking fund	Nov. 30, 1911	12,790	1,969	14,759	2,759	12,000
	Public trust fund (nonmunicipal)	Nov. 30, 1911	1,051	18,000	19,051		19,051
	Private trust fund	Nov. 30, 1911	2,400		2,400		2,400
	School district		258,837	23,817	282,654	33,824	248,830
	General treasury	June 30, 1911	258,837	23,817	282,654	33,824	248,830
177	Decatur, Ill.		775,746	268,568	1,044,314	131,093	913,221
	City corporation		562,880	150,126	713,006	111,761	601,245
	General treasury	Apr. 30, 1911	535,370	137,564	672,934	99,205	573,729
	Library fund	May 31, 1911	9,825	1,223	11,048	910	10,138
	Sinking fund	Apr. 30, 1911	14,609	8,900	23,509	8,609	14,900
	Public trust fund	Apr. 30, 1911	3,076	2,289	5,365	2,887	2,478
	Private trust fund	Apr. 30, 1911		150	150	150	
	School district		212,866	118,442	331,308	19,332	311,976
	General treasury	June 30, 1911	181,981	104,649	286,630	13,449	273,181
	Sinking fund	June 30, 1911	27,037	13,730	40,767	1,972	38,795
	Investment fund	June 30, 1911	3,848	63	3,911	3,911	
178	Mount Vernon, N. Y.		2,167,050	387,019	2,554,069	451,497	2,102,572
	City corporation		1,697,142	355,878	2,053,020	388,047	1,664,973
	General treasury	Apr. 30, 1911	1,222,097	288,153	1,510,250	302,200	1,208,050
	City court fund	Apr. 30, 1911	3,274	196	3,470	240	3,230
	Inspector's fund	Apr. 30, 1911	556		556		556
	Police department fund	Apr. 30, 1911	57,703	12,758	70,461	10,231	60,230
	Fire department fund	Apr. 30, 1911	30,494	719	31,213	2,806	28,407
	County supervisor's fund	Oct. 31, 1911	15,710		15,710		15,710
	Library funds	Mar. 31, Apr. 30, 1911	12,134	4,517	16,651	4,020	12,631
	Treasurer's interest fund	Apr. 30, 1911	217,780	8,630	226,410	8,715	217,695
	Sinking fund	Apr. 30, 1911	85,170		85,170	30,051	55,119
	Public trust funds	Apr. 30, Dec. 31, 1911	14,000	39,785	53,785	27,018	26,767
	Private trust funds	Apr. 30, 1911	38,224	1,120	39,344	2,766	36,578
	School district		469,908	31,141	501,049	63,450	437,599
	General treasury	Apr. 30, 1911	469,908	31,141	501,049	63,450	437,599
179	Joplin, Mo.		488,763	150,193	638,956	89,445	549,511
	City corporation		330,924	82,009	412,933	78,958	333,975
	General treasury	June 30, 1911	242,672	66,229	308,901	54,713	254,188
	Convict labor account	June 30, 1911	5,550		5,550		5,550
	Special improvement fund	June 30, 1911	49,101		49,101		49,101
	Library fund	Apr. 30, 1911	221	92	313	91	222
	Sinking fund	June 30, 1911	32,776	15,688	48,464	24,154	24,310
	Investment fund	June 30, 1911	304		304		304
	School district		157,839	68,184	226,023	10,487	215,536
	General treasury	June 30, 1911	140,313	67,219	207,532	9,031	198,501
	Sinking fund	June 30, 1911	17,526	965	18,491	1,456	17,035
180	Williamsport, Pa.		515,528	54,328	569,856	83,318	486,538
	City corporation		345,680	36,254	381,934	59,666	322,268
	General treasury	Apr. 3, 1911	262,888	26,241	289,129	53,446	235,683
	Special assessment fund	Apr. 3, 1911	2,700		2,700		2,700
	Park commission fund	Apr. 3, 1911	5,000	2,939	7,939	2,817	5,122
	Sinking fund	Apr. 3, 1911	75,092	7,074	82,166	3,401	78,765
	School district		169,848	18,074	187,922	23,652	164,270
	General treasury	July 3, 1911	160,935	346	161,281	1,011	160,270
	Sinking fund	July 3, 1911	8,913	17,728	26,641	22,641	4,000
181	Niagara Falls, N. Y.		1,757,410	872,338	2,629,748	913,325	1,716,423
	General treasury	Dec. 31, 1911	1,510,056	844,338	2,354,444	881,150	1,473,294
	County supervisors' fund	Sept. 30, 1911	1,562		1,562		1,562
	Poor department fund	Dec. 31 1911	14,228	2,366	16,594	5,407	11,187

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
	Niagara Falls, N. Y.—Continued.						
	School fund	July 31, 1911	$218,904	$5,728	$224,632	$7,810	$216,822
	Library fund	June 30, 1911	8,147	2,515	10,662	1,730	8,932
	Public trust fund	July 31, Dec. 31, 1911	4,301	11,358	15,659	11,046	4,613
	Private trust fund	Dec. 31, 1911	212	5,983	6,195	6,182	13
182	Muskogee, Okla		1,233,643	472,194	1,705,837	494,989	1,210,848
	City corporation		1,131,166	291,658	1,422,824	392,161	1,030,663
	General treasury	June 30, 1911	858,965	134,000	992,965	310,928	682,037
	Library fund	Mar. 1, 1911	4,287		4,287	149	4,138
	Working fund	June 30, 1911	6,100		6,100	5,683	417
	Sinking fund	June 30, 1911	261,814	157,658	419,472	75,401	344,071
	School district		102,477	180,536	283,013	102,828	180,185
	General treasury	June 30, 1911	92,353	73,870	166,223	6,957	159,266
	Sinking fund	June 30, 1911	10,124	106,666	116,790	95,871	20,919
183	Lima, Ohio		835,090	161,348	996,438	167,374	829,064
	City corporation		646,865	84,786	731,651	87,057	644,594
	General treasury	Dec. 31, 1911	435,657	30,175	465,832	34,361	431,471
	Library fund	Oct. 10, 1911	3,649	2,083	5,732	1,737	3,995
	Sinking fund	Dec. 31, 1911	206,372	51,329	257,701	49,233	208,468
	Public trust fund	Dec. 31, 1911	1,182	987	2,169	1,509	660
	Private trust fund	Dec. 31, 1911	5	212	217	217	
	School district		188,225	76,562	264,787	80,317	184,470
	General treasury	Aug. 31, 1911	188,225	76,562	264,787	80,317	184,470
184	Chelsea, Mass		3,947,172	25,612	3,972,784	53,541	3,919,243
	General treasury	Dec. 31, 1911	2,804,174	25,612	2,829,786	53,541	2,776,245
	Dog license fund	Dec. 31, 1911	1,381		1,381		1,381
	Sinking fund	Dec. 31, 1911	1,125,152		1,125,152		1,125,152
	Public trust fund	Dec. 31, 1911	16,465		16,465		16,465
185	Aurora, Ill		650,218	83,266	733,484	35,516	697,968
	City corporation		480,075	65,201	545,276	26,377	518,899
	General treasury	Dec. 31, 1911	463,631	56,233	519,864	12,159	507,705
	Library fund	May 31, 1911	11,120	7,480	18,600	9,519	9,081
	Public trust funds	Dec. 31, 1911	3,420	1,488	4,908	4,203	705
	Investment fund	Dec. 31, 1911	1,904		1,904	496	1,408
	School district		170,143	18,065	188,208	9,139	179,069
	General treasury	June 30, 1911	170,143	18,065	188,208	9,139	179,069
186	New Rochelle, N. Y		2,189,524	504,485	2,694,009	601,271	2,092,738
	General treasury	Dec. 31, 1911	2,167,344	497,518	2,664,862	587,583	2,077,279
	County supervisors' fund	Oct. 31, 1911	11,501		11,501		11,501
	Cash in transit	Dec. 31, 1911		466	466		466
	Public trust funds	Dec. 31, 1911	10,679	6,501	17,180	13,688	3,492
187	Austin, Tex		729,160	104,306	833,466	136,619	696,847
	City corporation		539,548	104,306	643,854	135,503	508,351
	General treasury	Dec. 31, 1911	210,062	23,521	233,583	15,660	217,923
	Convict labor account	Dec. 31, 1911	2,755		2,755		2,755
	Water and light fund	Dec. 31, 1911	258,310	76,969	335,279	111,366	223,913
	Sinking fund	Dec. 31, 1911	68,421	3,816	72,237	8,477	63,760
	School district		189,612		189,612	1,116	188,496
	General treasury	Aug. 31, 1911	180,739		180,739	841	179,898
	Public trust fund	Aug. 31, 1911	8,873		8,873	275	8,598
188	La Crosse, Wis		818,878	271,282	1,090,160	282,601	807,559
	General treasury	Dec. 31, 1911	729,027	263,520	992,547	271,902	720,645
	Sinking fund	Dec. 31, 1911	83,600		83,600		83,600
	Public trust fund	Dec. 31, 1911	5,182	7,762	12,944	10,699	2,245
	Investment fund	Dec. 31, 1911	1,069		1,069		1,069
189	Newport, Ky		699,527	102,453	801,980	102,435	699,545
	General treasury	Dec. 31, 1911	382,343	27,313	409,656	36,154	373,502
	School fund	Dec. 31, 1911	113,649	24,268	137,917	12,690	125,227
	Library fund	Dec. 31, 1911	4,449	1,964	6,413	1,223	5,190
	Waterworks fund	Dec. 31, 1911	63,562	6,035	69,597	559	69,038
	Bridge fund	June 1, 1911	4,357	60	4,417	23	4,394
	Sinking fund	Dec. 31, 1911	131,167	42,813	173,980	51,786	122,194
190	Orange, N. J		2,358,815	204,282	2,563,097	313,661	2,249,436
	General treasury	Dec. 31, 1911	1,839,571	175,952	2,015,523	110,252	1,905,271
	Sinking funds	Dec. 31, 1911	510,894	20,519	531,413	194,549	336,864
	Public trust funds	Dec. 31, 1911	8,350	7,811	16,161	8,860	7,301

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	Receipts.	Cash on hand at beginning of year.	Aggregate of receipts and of cash on hand at beginning of year.[1]	Cash on hand at close of year.	Payments.
191	Lorain, Ohio		$1,033,928	$343,381	$1,377,309	$337,438	$1,039,871
	City corporation		770,045	238,954	1,008,999	138,712	870,287
	General treasury	Dec. 31, 1911	452,135	221,004	673,139	120,993	552,146
	Library fund	Dec. 31, 1911	4,095	694	4,789	799	3,990
	Sinking fund	Dec. 31, 1911	313,780	15,872	329,652	15,501	314,151
	Public trust fund	Dec. 31, 1911	35	1,384	1,419	1,419	
	School district		263,883	104,427	368,310	198,726	169,584
	General treasury	Aug. 31, 1911	253,662	86,229	339,891	194,625	145,266
	Sinking fund	Dec. 31, 1911	10,221	18,198	28,419	4,101	24,318
192	Council Bluffs, Iowa		584,554	166,625	731,179	178,194	552,985
	City corporation		389,833	127,195	517,028	139,979	377,049
	General treasury	Mar. 31, 1911	343,273	119,814	463,087	127,762	335,325
	Public trust funds	Mar. 31, 1911	2,587	300	2,887	1,888	999
	Private trust funds	Mar. 31, 1911	43,973	7,081	51,054	10,329	40,725
	School district		174,721	39,430	214,151	38,215	175,936
	General treasury	June 30, 1911	174,721	39,430	214,151	38,215	175,936
193	Lynchburg, Va		1,253,682	193,630	1,447,312	35,484	1,411,828
	General treasury	Jan. 31, 1912	828,482	41,857	870,339	18,697	851,642
	Fire department fund	Jan. 31, 1912	480		480		480
	Convict labor account	Jan. 31, 1912	4,085		4,085		4,085
	Public improvement funds	Jan. 31, 1912	142,563	151,749	294,312	16,709	277,603
	School fund	June 30, 1911	230,510		230,510		230,510
	Sinking fund	Jan. 31, 1912	47,309		47,309		47,309
	Public trust fund	Jan. 31, 1912	253	24	277	78	199

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

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1911.

[Cities having no sinking funds are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					Excess of receipts over payments.	Excess of payments over receipts.
		Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debts.	For other objects.		
	Grand total	$126,155,808	$15,334,094	$27,391,142	$43,240,827	$2,273,630	$37,916,115	$116,054,975	$16,025,397	$2,155,856	$29,041,734	$68,831,988	$12,429,574	$2,328,741
	Group I	73,688,792	11,376,349	17,798,218	23,850,454	1,141	20,662,630	67,885,979	6,541,034	35,534	14,731,378	46,578,033	6,290,957	488,144
	Group II	14,980,067	1,207,330	2,002,155	6,169,204		5,601,378	13,047,352	3,552,581	466,637	3,349,925	5,678,209	2,133,178	200,463
	Group III	19,129,028	1,691,681	3,783,144	6,314,060	1,443,267	5,396,876	18,240,420	3,526,198	193,099	4,915,166	9,605,957	1,768,331	899,723
	Group IV	9,527,775	545,839	1,962,115	3,978,616	709,154	2,332,051	8,540,309	1,170,844	179,792	3,952,641	3,237,032	1,240,528	253,062
	Group V	8,830,146	512,895	1,845,510	2,428,493	120,068	3,923,180	8,340,915	1,234,740	1,280,794	2,092,624	3,732,757	976,580	487,349
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.													
1	New York, N. Y.	$52,851,859	$8,005,054	$17,798,218	$9,839,833	$1,141	$17,207,613	$49,338,821	$1,345,413		$9,791,129	$38,202,279	$3,513,038	
2	Chicago, Ill.	718,514	8,235		710,281		298	817,697			796,210	21,487		$98,883
3	Philadelphia, Pa.	6,795,827	511,777		5,852,094		431,956	6,867,941	3,479,820		1,058,000	2,330,121		72,114
4	St Louis, Mo.	1,450,576			1,450,576			183,236			183,236		1,267,340	
5	Boston, Mass.	3,559,483	1,461,464				2,098,019	2,734,875		$35,534		2,699,341	824,608	
6	Cleveland, Ohio	3,284,407	101,178		2,750,853		412,376	3,581,554	1,387,820		1,500,471	693,263		317,147
7	Baltimore, Md	1,482,935	795,887		672,394		14,659	1,474,422				1,474,422	8,513	
8	Pittsburgh, Pa.	3,564,891	492,759		2,574,423		497,709	2,887,433	327,981		1,402,332	1,157,120	677,458	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.													
9	Detroit, Mich.	$1,716,479	$139,496	$695,297	$226,034		$655,652	$1,548,924	$88,910		$495,880	$964,134	$167,555	
10	Buffalo, N. Y.	2,098,161	121,523	485,925			1,490,713	2,005,220	7,546	$465,742		1,531,932	92,941	
12	Milwaukee, Wis.	29,972		29,972				44,760			44,760			$14,788
13	Cincinnati, Ohio	5,382,182	372,546	128,533	3,421,874		1,459,229	4,837,019	2,402,962		1,553,352	880,705	545,163	
14	Newark, N. J.	2,627,562	329,929		1,574,655		722,978	2,690,069	1,003,418		508,590	1,178,061		62,507
15	Los Angeles, Cal.	1,918,370	50,977	662,083			1,205,310	591,336	38,152	895	7,209	545,080	1,327,034	
16	New Orleans, La.	27,560			26,988		572	27,560	164			27,396		
17	Washington, D. C.	652,048			652,048			651,563	11,429		640,134		485	
18	Minneapolis, Minn.	527,733	192,859	345	207,605		66,924	650,901			100,000	550,901		123,168
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.													
19	Jersey City, N. J.	$943,553	$215,608	$19,175	$256,949		$451,821	$1,005,952			$70,789	$935,153		$62,399
20	Seattle, Wash.	122,269		120,370			1,899	63,968	$69		62,000	1,899	$58,301	
21	Kansas City, Mo.	738,077	29,910	341,097	299,127		67,943	739,028	625		210,000	528,403		951
22	Indianapolis, Ind.	93,983	983	93,000				65,158	1,158		64,000		28,825	
23	Providence, R. I.	1,228,429	244,462		471,344		512,623	1,260,914				1,260,914		32,485
24	Louisville, Ky.	1,219,454	25,701	558,892	71,752	$500,000	63,109	928,300	517,301		391,496	19,503	291,154	
25	Rochester, N. Y.	379,834	39,154	3,235	247,015		90,427	149,943			87,618	62,325	229,891	
26	Denver, Colo.	155,006	27,954	98,736	7,880		50,436	148,036			26,600	121,436	36,970	
27	Portland, Oreg.	1,382,070	63,577	1,132,953	136,293	2	49,245	780,127			361,585	418,542	601,943	
28	St. Paul, Minn.	91,489	17,708	8,399	41,900		23,482	82,038	635		62,239	19,164	9,451	
29	Columbus, Ohio	2,327,292	147,063	4	1,108,178	117,573	954,474	2,485,166	594,847		669,101	1,221,218		157,874
30	Toledo, Ohio	1,724,301	90,132		1,235,456		398,713	1,720,121	464,612		862,968	392,541	4,180	
31	Atlanta, Ga.	403,970			248,970		155,000	402,000			155,000	247,000	1,970	
33	Worcester, Mass.	578,834	154,572		325,726		98,536	361,576				361,576	217,258	
34	Birmingham, Ala.	2,199	1,109				1,090	1,500			1,500		699	
35	Syracuse, N. Y.	3,604	358	3,246									3,604	
36	New Haven, Conn.	172,358	1,358		145,700		25,300	170,500			170,500		1,858	
37	Memphis, Tenn.	411,854	5,907		405,947			369,476	64,776		304,700		42,378	
38	Scranton, Pa.	236,527	5,483	230,252			792	331,438	99,171		79,500	152,767		94,911
39	Richmond, Va.	736,115	93,942	233	639,890	1,400	650	948,312	438,014		10,100	500,198		212,197
40	Paterson, N. J.	33,874	26,739				7,135	135,232		$37,142		98,090		101,358
41	Omaha, Nebr.	1,749,452	33,479	404,755	206,893	794,401	309,924	1,833,828	858,336		649,907	325,585		84,376
42	Fall River, Mass.	431,412	98,916		59,219		273,277	364,207				364,207	67,205	
43	Dayton, Ohio	794,318	11,594	431,662	212,574	22,590	115,598	801,906	229,042		413,859	159,005		7,588
44	Grand Rapids, Mich.	419,656	9,788		246,077	1,553	162,238	417,482	120,965		75,000	221,517	2,174	
45	Spokane, Wash.	75,784	1,065	39,276		5,440	30,003	50,006				50,006	25,778	
46	Nashville, Tenn.	145,571			145,571			147,204			147,204			1,633
47	Lowell, Mass.	180,855	44,607				136,248	176,288		56,309		119,979	4,567	
48	Cambridge, Mass.	1,032,339	124,148		77,740		830,451	1,095,432				1,095,432		63,093
49	Bridgeport, Conn.	59,907	19,507		19,500		20,900	61,343				61,343		1,436
50	New Bedford, Mass.	236,587	75,918		85,406		75,263	218,551				218,551	18,036	
51	San Antonio, Tex.	207,213	369	206,797		8	39	144,906	136,367			8,539	62,307	
52	Hartford, Conn.	504,625	24,868	91,059	118,953		269,745	584,047			39,500	544,547		79,422
53	Albany, N. Y.	276,217	55,702				220,515	196,435	280	99,648		96,507	79,782	

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1911—Continued.

[Cities having no sinking funds are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	RECEIPTS.						PAYMENTS.					Excess of receipts over payments.	Excess of payments over receipts.
		Total.	From rents and interest.	From other revenue	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debts.	For other objects.		
54	Trenton, N. J.	$292,982	$60,125		$206,975		$25,882	$252,511	$495		$151,546	$100,470	$40,471	
55	Reading, Pa.	315,127	10,373		110,754		194,000	223,000			223,000		92,127	
56	Dallas, Tex.	457,901	20,311	$325,983		$69,703	41,904	293,188	156,644		62,358	74,186	164,713	
57	Salt Lake City, Utah.	44,981		31,011	13,970			36,822	342		36,480		8,159	
58	Camden, N. J.	187,694	27,988		130,356		29,350	231,573			18,023	213,550		$43,879
59	Springfield, Mass.	142,277	32,910		91,278		18,089	138,702				138,702	3,575	
60	Lynn, Mass.	664,090	42,882				621,208	677,290		$137,583		539,702		13,200
61	Lawrence, Mass.	50,062	8,113		20,949		21,000	42,000				42,000	8,062	
62	Tacoma, Wash.	201,759	14,091	33,302		8,677	145,689	48,237			23,000	25,237	153,522	
64	Wilmington, Del.	54,167			54,167			53,950			53,950		217	
65	Kansas City, Kans.	571,020	1,394	458,104	107,429	584	3,509	567,016	159,960		344,819	62,237	4,004	
66	Yonkers, N. Y.	11,449	9,955		1,494			45	45				11,404	
67	Youngstown, Ohio.	497,373	6,968	198	475,966		14,241	517,092	103,180		328,699	85,213		19,719
69	Norfolk, Va.	84,586	40,768		43,740		78	76,294				76,294	8,292	
70	Duluth, Minn.	142,550	3,437	139,113				170,945	55,945		110,000	5,000		28,395
71	Fort Worth, Tex.	248,404	5,192	239,550	3,662			184,350	174,063			10,287	64,054	
73	St. Joseph, Mo.	141,364			141,364			124,916			124,916		16,448	
74	Utica, N. Y.	83,087	189	3,276	79,485		137	95,425	5,920		89,368	137		12,338
75	Troy, N. Y.	31,040	4,358		18,389		8,293	10,800				10,800	20,240	
76	Elizabeth, N. J.	190,125	10,135		177,419		2,571	214,560	1,989		183,500	29,071		24,435
77	Schenectady, N. Y.	194,152	24,338		134,143		35,671	150,731				150,731	43,421	
78	Waterbury, Conn.	17,292	2,292		4,000		11,000	16,000				16,000	1,292	
79	Akron, Ohio.	1,149,154	9,259	141,509	217,478	124,822	656,086	1,147,163	70,395		343,791	732,977	1,991	
80	Oklahoma City, Okla.	103,758		103,758				48,194	45,694		2,500		55,564	
81	Manchester, N. H.	123,103	26,241		49,500		47,362	22,761				22,761	100,342	
82	Hoboken, N. J.	67,968	1,255		50,500		16,213	51,978				51,978	15,990	
83	Evansville, Ind.	57,293	462		56,591	240		72,380	380		72,000			15,087
84	Wilkes-Barre, Pa.	23,777	880	22,897				12,000			12,000		11,777	
85	Erie, Pa.	96,512	15,165		62,525		18,822	58,837			18,000	40,837	37,675	
86	Peoria, Ill.	12,089	53	11,985			51	11,786	235			11,551	303	
87	Fort Wayne, Ind.	26,760	1,336		17,510		7,914						26,760	
88	Harrisburg, Pa.	155,626	4,717		137,509		13,400	130,300			125,300	5,000	25,326	
91	East St. Louis, Ill.	26,574		26,574				52,299	686	14,033	37,580			25,725
92	Terre Haute, Ind.	17,781	1,769	16,012				21,130	21,130					3,349
93	Holyoke, Mass.	141,335	15,917				125,418	148,385		17,105		131,280		7,050
94	Portland, Me.	1,184,234	32,219	408	646,606	503,828	1,173	1,122,022	454		1,038,251	83,317	62,212	
95	South Bend, Ind.	11,829			11,829			8,900			8,900		2,929	
96	Charleston, S. C.	25,155	961		19,194		5,000	35,754	12,924		10,890	11,940		10,599
97	Brockton, Mass.	56,076	21,876		15,748		18,452	49,683				49,683	6,393	
98	Passaic, N. J.	45,618	1,553		14,718		29,347	45,587				45,587	31	
99	Bayonne, N. J.	494,344	14,453	109,612	214,834		155,445	448,586	3,637		216,004	228,945	45,758	
100	Johnstown, Pa.	74,673	8,683	500	40,257		25,233	51,233			32,000	19,233	23,440	
102	Covington, Ky.	117,048			117,048			127,700	95,189		32,401	110		10,652
103	Allentown, Pa.	136,046	6,005	94,006	35,017		1,018	95,982	42,664		35,400	17,918	40,064	
104	Pawtucket, R. I.	198,256	44,190		153,486		580	104,970				104,970	93,286	
105	Springfield, Ill.	1,531		1,531				15	15				1,516	
106	Altoona, Pa.	173,899	7,721	112,054	24,780	1,300	28,044	173,001	52,732		37,000	83,269	898	
107	Mobile, Ala.	77,287	1,479	75,720			88	115,921	85,840	1,773	28,220	88		38,034
108	Canton, Ohio.	278,912	966		277,946			239,533	80,236		152,745	6,502	39,379	
109	Saginaw, Mich.	27,655	2,860	15,012			9,783	18,762		9,293		9,469	8,893	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$12,930	$424		$12,506			$20,000				$20,000		$7,070
112	Atlantic City, N. J.	649,413	69,850	$215,906	203,657		$160,000	580,631	$1,773		$94,000	484,908	$68,732	
115	Springfield, Ohio.	311,408	1,257		263,260	$25,118	21,773	283,012	80,011		130,819	72,182	28,396	
118	Pueblo, Colo.	149,168		57,845			91,323	146,702	210	$94,071	52,364	57	2,466	
119	Chattanooga, Tenn.	73,362	630		13,333		59,399	77,804			75,000	2,804		4,442
120	Bay City, Mich.	132,919	2,595	72,547	57,719		58	195,357	19,299		176,000	58		62,438
121	York, Pa.	139,426	5,505	90,938			42,983	117,389	14,506		68,950	33,933	22,037	
122	Malden, Mass.	42,901	22,885		600		19,416	41,895	6			41,889	1,006	
123	New Britain, Conn.	40,138	6,981		33,000		157	40,138				40,138		
124	Haverhill, Mass.	76,453	24,791		29,545		22,117	76,711				76,711		258
126	Lincoln, Nebr.	53,474		49,380	4,094			42,050	3,050		39,000		11,424	
127	Berkeley, Cal.	73,240		71,239	2,000		1	75,448	44,713	31	30,703	1		2,208
128	Davenport, Iowa.	17,844	189	17,655				29,265	14,000	7,265	8,000			11,421
129	Topeka, Kans.	20,495	1,053	3,125	16,285		32	20,032				20,032	463	
130	McKeesport, Pa.	48,998	5,260		43,738			44,000			33,000	11,000	4,998	
132	Tampa, Fla.	42,529	3,005	6,024			33,500	33,500				33,500	9,029	
133	San Diego, Cal.	264,392		250,965	11,733		1,694	175,526	101,274		60,825	13,427	88,866	
134	El Paso, Tex.	7,274	1,484		5,790								7,274	
135	Wheeling, W. Va.	92,444	3,740		88,704			65,241	42,441		22,800		27,203	
137	Kalamazoo, Mich.	118,971	1,189	70,105	32,009		15,668	78,106	11,361		66,577	168	40,865	

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1911—Continued.

[Cities having no sinking funds are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 94.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	RECEIPTS.						PAYMENTS.						
		Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debts.	For other objects.	Excess of receipts over payments.	Excess of payments over receipts.
138	Superior, Wis.	$43,185	$1,185		$42,000			$59,167	$40,012		$19,155			$15,982
140	Macon, Ga.	15,558	558	$15,000				35,964	135			$35,829		20,406
141	Newton, Mass.	508,969	98,473			$2,632	$407,864	510,354		$152,500		357,854		1,385
142	Butte, Mont.	79,156		47,549	31,596		11	132,652	27,699		47,903	57,050		53,496
143	Woonsocket, R. I.	165,523	28,868				136,655	156,217		63,001		93,216	$9,306	
144	Chester, Pa.	75,111	6,753		67,858		500	38,549	37,139			1,410	36,562	
146	Fitchburg, Mass.	364,558	15,838		25,300		323,720	382,400			100,000	282,400		17,842
147	Dubuque, Iowa.	60,217		58,550	1,667			45,233	15,233		30,000		14,984	
148	Galveston, Tex.	77,838			77,838			96,636				96,636		18,798
150	New Castle, Pa.	46,530		46,530				55,903	14,313	29,000	12,000	590		9,373
151	West Hoboken, N. J.	24,531	2,781		21,750								24,531	
152	Knoxville, Tenn.	149,452	4,103		134,699		10,650	84,361	9,361		75,000		65,091	
153	Hamilton, Ohio.	261,883	660	86,384	173,018	1,092	729	288,380	121,609		110,423	56,348		26,497
154	Springfield, Mo.	14,145			14,145			29,159	1,159		28,000			15,014
155	East Orange, N. J.	390,558	18,402		53,682		308,474	201,711	9,360			192,351	178,847	
156	Quincy, Ill.	107,255		107,255				100,180	28,180		72,000		7,075	
157	Roanoke, Va.	22,632	4,472		18,160			970				970	21,662	
158	Lexington, Ky.	74,359			74,359			54,096	44,596		9,500		20,263	
159	Huntington, W. Va.	64,814			64,814			40,262	34,105			6,157	24,552	
161	Auburn, N. Y.	53,216	1,291		50,097		1,828	55,897				55,897		2,681
163	Taunton, Mass.	176,709	29,361			87	147,261	179,104		79		179,025		2,395
164	Everett, Mass.	238,547	13,547				225,000	297,668		76,668		221,000		59,121
165	Portsmouth, Va.	14,629	313		6,416		7,900	7,900				7,900	6,729	
170	Perth Amboy, N. J.	382,940	10,025	94,885	43,010		235,020	357,423	43,533		4,200	309,690	25,517	
172	Pasadena, Cal.	92,414		28,987	50,816		12,611	98,788	46,857		51,931			6,374
173	Amsterdam, N. Y.	622	622					29,405		29,405				28,783
175	Jamestown, N. Y.	19,150	2,744		16,406			19,150			15,000	4,150		
176	San Jose, Cal.	12,790		12,790				12,000			12,000		790	
177	Decatur, Ill.	41,647	1,538	12,869	14,300		12,640	53,695	305		21,154	32,236		12,048
178	Mount Vernon, N. Y.	85,170	4,932		55,119		25,119	55,119				55,119	30,051	
179	Joplin, Mo.	49,301		48,896	307	62	36	40,345	9,153		31,156	36	8,956	
180	Williamsport, Pa.	84,004	2,372		62,632		19,000	82,764	19,864		62,900		1,240	
182	Muskogee, Okla.	266,157	5,415	257,206		144	3,392	359,210	140,740	703	129,375	88,392		93,053
183	Lima, Ohio.	206,371	9,077	40	154,490		42,764	208,468	52,950		90,954	64,564		2,097
184	Chelsea, Mass.	1,053,723	49,162				1,004,561	1,053,723		828,071		225,652		
187	Austin, Tex.	68,422	1,526	66,896				63,760	63,760				4,662	
188	La Crosse, Wis.	83,600	13,075		53,525		17,000	83,600			17,000	66,600		
189	Newport, Ky.	129,619			129,619			120,646	53,648		66,900	98	8,973	
190	Orange, N. J.	510,894	20,985		36,636		453,273	336,864	1,870		14,500	320,494	174,030	
191	Lorain, Ohio.	308,559	5,884	55,944	105,488	90,933	50,310	323,026	86,515		213,535	22,976		14,467
193	Lynchburg, Va.	47,309	7,795		30,773		8,741	47,309				47,309		

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TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1911—Continued.

[Cities having no public trust funds for municipal uses are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 96.]

City number.	CITY.	NET REVENUE RECEIPTS FROM— All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.	Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR— All objects.	Pensions.	Schools.	Libraries.	All other objects.
	Grand total	$9,168,677	$818,884	$87,597	$2,735,905	$1,254,753	$4,116,058	$155,480	$3,096,391	$8,386,999	$6,490,736	$240,720	$118,083	$1,537,460
	Group I	6,981,685	456,762	50,077	2,268,296	728,974	3,406,515	71,061	2,335,774	6,663,788	5,108,134	52,359	79,220	1,424,075
	Group II	643,899	94,387	3,933	66,319	266,631	193,607	19,022	311,838	705,193	648,421	8,395	2,222	46,155
	Group III	800,891	147,051	25,148	119,875	178,807	276,221	53,189	164,766	605,590	540,812	14,934	10,192	39,652
	Group IV	391,325	68,338	6,599	124,933	57,768	123,691	9,996	240,312	300,151	138,480	124,661	23,670	13,340
	Group V	350,877	51,746	1,840	156,482	22,573	116,024	2,212	43,701	112,277	54,889	40,371	2,779	14,238
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.													
1	New York, N. Y.	$1,150,287	$456,762	$41,113	$204,116	$322,152	$79,925	$46,219	$2,909,163	$3,886,324	$3,884,950	.....	.....	$1,374
2	Chicago, Ill.	1,216,863	.....	.....	388,758	215,714	606,505	5,886	[1]307,070	895,230	857,776	$1,757	$6,764	28,933
3	Philadelphia, Pa.	2,278,038	.....	.....	27,366	81,347	2,165,594	3,731	[1]179,854	1,411,880	76,985	5,840	300	1,328,755
4	St. Louis, Mo.	157,227	.....	8,964	1,867	14,176	131,793	427	[1]48,387	63,728	38,872	370	.....	24,486
5	Boston, Mass.	2,053,190	.....	.....	1,645,286	52,049	342,111	13,744	[1]178,475	163,317	60,233	44,378	21,459	37,248
6	Cleveland, Ohio	60,632	.....	.....	753	26,699	32,126	1,054	133,139	172,594	170,853	.....	.....	1,741
7	Baltimore, Md.	64,276	.....	.....	.....	16,837	47,439	.....	7,258	70,018	18,466	14	50,000	1,538
8	Pittsburgh, Pa.	1,172	.....	.....	150	.....	1,022	.....	.....	697	.....	.....	697	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.													
9	Detroit, Mich.	$25,282	.....	.....	.....	$13,812	$4,601	$6,869	$3,936	$22,990	$22,990	.....	.....	.....
10	Buffalo, N. Y.	100,020	$40,310	$2,290	$416	32,040	22,261	2,703	62,815	168,045	159,529	$334	.....	$7,682
11	San Francisco, Cal.	41,039	.....	.....	399	33,157	5,369	2,114	54,335	92,235	89,206	.....	.....	3,029
12	Milwaukee, Wis.	44,196	.....	.....	.....	30,505	13,691	.....	42,177	51,850	51,633	.....	.....	217
13	Cincinnati, Ohio	179,229	.....	.....	51,763	36,257	90,546	663	33,093	152,665	138,662	2,303	.....	11,700
14	Newark, N. J.	43,567	14,805	1,643	.....	16,200	6,777	4,136	36,792	56,028	54,804	.....	.....	1,224
15	Los Angeles, Cal.	19,963	.....	.....	1,700	17,779	.....	484	5,308	29,080	28,330	.....	.....	750
16	New Orleans, La.	62,056	.....	.....	9,095	15,916	34,992	2,053	14,803	51,447	29,689	3,134	$2,187	16,437
17	Washington, D. C.	3,935	.....	.....	1,234	.....	2,701	.....	.....	2,620	.....	100	35	2,485
18	Minneapolis, Minn.	124,612	39,272	.....	1,712	70,959	12,669	.....	58,579	78,233	73,578	2,024	.....	2,631
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.													
19	Jersey City, N. J.	$22,156	$9,249	$53	$10	$8,414	$3,823	$607	$61,181	$78,828	$78,195	.....	.....	$633
20	Seattle, Wash.	11,034	.....	.....	.....	10,934	100	.....	26,007	13,421	13,421	.....	.....	.....
21	Kansas City, Mo.	13,819	.....	.....	5,329	4,664	1,504	2,322	11,818	5,158	2,996	.....	.....	2,162
22	Indianapolis, Ind.	79,894	46,095	.....	429	17,145	15,115	1,110	[1]1,300	54,008	51,754	$1,687	.....	567
23	Providence, R. I.	77,199	.....	.....	58	23,122	34,905	19,114	[1]23,771	43,782	42,991	80	.....	711
24	Louisville, Ky.	8,359	.....	.....	163	6,882	1,314	.....	19,500	50,961	48,793	.....	.....	2,168
25	Rochester, N. Y.	75,095	20,800	8,938	1,541	24,971	16,139	2,706	20,530	71,070	68,856	.....	.....	2,214
26	Denver, Colo.	154,924	13,160	650	60,730	4,827	75,510	47	8,338	37,196	14,092	8,500	.....	14,604
27	Portland, Oreg.	4,891	.....	.....	270	3,741	880	.....	.....	1,792	1,792	.....	.....	.....
28	St. Paul, Minn.	6,486	.....	.....	.....	4,873	1,613	.....	14,520	9,946	9,802	.....	.....	144
29	Columbus, Ohio	31,161	16,738	.....	779	8,788	4,179	677	2,500	27,859	23,451	.....	.....	4,408
30	Toledo, Ohio	6,560	.....	.....	1,289	1,210	3,082	979	37,527	32,630	32,287	.....	$31	312
31	Atlanta, Ga.	37,100	.....	.....	35,000	.....	2,100	.....	[1]2,100	.....	.....	.....	.....	.....
32	Oakland, Cal.	23,716	.....	3,168	20	3,218	518	16,792	[1]12,486	6,490	6,490	.....	.....	.....
33	Worcester, Mass.	27,269	.....	.....	10	.....	27,259	.....	[1]22,441	3,195	.....	342	2,766	87
35	Syracuse, N. Y.	34,300	8,352	852	3,598	12,564	5,534	3,400	6,846	31,363	31,127	.....	.....	236
36	New Haven, Conn.	53,773	16,963	.....	.....	11,088	25,651	71	[1]16,092	31,354	26,947	.....	1,898	2,509
38	Scranton, Pa.	50	.....	.....	.....	.....	50	.....	.....	21	.....	.....	21	.....
39	Richmond, Va.	13,962	.....	.....	2,199	7,854	3,220	689	235	2,685	2,670	.....	.....	15
40	Paterson, N. J.	9,216	3,988	.....	235	3,057	1,930	6	10,006	16,431	16,357	.....	.....	74
41	Omaha, Nebr.	23,046	.....	10,775	1,156	4,215	3,079	3,821	9,596	11,730	11,004	375	277	74
42	Fall River, Mass.	2,601	.....	.....	.....	.....	2,601	.....	.....	2,554	.....	2,554	.....	.....
43	Dayton, Ohio	19,686	6,202	.....	86	9,267	4,015	116	5,635	12,393	11,912	.....	.....	481
44	Grand Rapids, Mich.	4,247	.....	.....	1,520	.....	2,727	.....	2,430	164	.....	57	107	.....
45	Spokane, Wash.	5,342	.....	712	.....	4,054	267	309	4,328	8,404	8,404	.....	.....	.....
46	Nashville, Tenn.	185	.....	.....	.....	.....	185	.....	[1]185	.....	.....	.....	.....	.....
47	Lowell, Mass.	6,764	.....	.....	84	.....	6,656	24	[1]188	5,674	.....	.....	3,549	2,125
48	Cambridge, Mass.	6,796	.....	.....	4,604	.....	2,112	80	.....	3,415	.....	1,289	1,543	583
49	Bridgeport, Conn.	462	.....	.....	.....	.....	462	.....	[1]112	350	.....	50	.....	300
50	New Bedford, Mass.	16,829	.....	.....	.....	.....	16,829	.....	[1]22,540	.....	.....	.....	.....	.....
52	Hartford, Conn.	8,982	.....	.....	80	737	8,138	27	7,715	16,090	11,145	.....	.....	4,945
53	Albany, N. Y.	14,987	6,104	.....	685	3,182	4,724	292	17,329	26,626	26,326	.....	.....	300

[1] Excess of transfer payments over transfer receipts.

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TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1911—Continued.

[Cities having no public trust funds for municipal uses are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 96.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	NET REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.
54	Trenton, N. J.	$11,050	$3,033	.....	$110	$4,910	$2,883	$114	[1] $1,829	$4,603	$4,605	.....	.....	$3
56	Dallas, Tex.	5,000	.....	.....	5,000	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	Salt Lake City, Utah.	6,005	.....	.....	.....	5,530	475	.....	.....	695	695	.....	.....	.....
58	Camden, N. J.	8,514	5,036	.....	665	.....	2,813	.....	2,190	6,065	5,874	.....	.....	191
60	Lynn, Mass.	4,104	.....	.....	3,009	.....	1,095	.....	.....	3,049	.....	.....	$2,369	680
61	Lawrence, Mass.	320	.....	.....	.....	.....	320	.....	200	120	.....	$120	.....	.....
62	Tacoma, Wash.	3,340	.....	.....	1,502	1,838	.....	.....	4,500	4,412	4,412	.....	.....	.....
63	Des Moines, Iowa.	3,378	1,926	.....	260	1,143	49	.....	10	674	660	.....	.....	14
64	Wilmington, Del.	2,822	.....	.....	4	1,872	946	.....	2,172	453	131	.....	.....	322
65	Kansas City, Kans.	5,986	5,726	.....	.....	.....	260	.....	[1] 12,000	5,406	5,406	.....	.....	.....
66	Yonkers, N. Y.	25,033	3,182	.....	305	9,286	12,260	.....	182,346	127,886	10,812	116,497	.....	577
67	Youngstown, Ohio.	16,959	.....	.....	2,750	178	14,031	.....	9,773	18,355	10,340	7,814	.....	201
69	Norfolk, Va.	4,479	.....	.....	2,220	1,934	325	.....	[1] 60	580	421	.....	.....	159
70	Duluth, Minn.	5,762	3,698	.....	.....	2,044	20	.....	.....	2,477	2,400	.....	.....	77
72	Somerville, Mass.	660	.....	.....	.....	.....	660	.....	15,052	57	.....	.....	57	.....
73	St. Joseph, Mo.	1,797	.....	.....	209	816	697	75	1,264	1,704	1,683	.....	.....	21
74	Utica, N. Y.	16,741	8,156	.....	322	3,053	4,264	946	1,047	10,590	8,097	.....	1,349	1,144
75	Troy, N. Y.	15,700	5,564	.....	625	6,735	1,725	1,051	7,000	23,149	22,817	.....	.....	332
76	Elizabeth, N. J.	3,276	1,559	.....	98	.....	1,079	240	5,645	2,868	2,755	.....	.....	113
77	Schenectady, N. Y.	9,099	3,523	.....	992	3,006	1,378	200	7,685	8,555	8,065	.....	.....	490
78	Waterbury, Conn.	29,213	4,443	.....	10,015	.....	13,136	1,619	8,419	23,140	2,445	.....	19,895	800
79	Akron, Ohio.	5,346	.....	.....	88	498	4,639	121	7,145	8,368	8,266	.....	.....	102
81	Manchester, N. H.	6,469	.....	.....	5,150	.....	1,319	.....	[1] 800	.....	.....	.....	.....	.....
82	Hoboken, N. J.	4,123	3,387	.....	150	.....	586	.....	2,894	3,399	3,292	.....	.....	107
83	Evansville, Ind.	2,612	.....	.....	.....	1,501	1,027	84	7,032	7,338	7,234	.....	.....	104
84	Wilkes-Barre, Pa.	1,751	.....	.....	.....	1,751	.....	.....	1,751	.....	.....	.....	.....	.....
86	Peoria, Ill.	7,759	.....	.....	3,018	1,431	3,310	.....	7,962	7,339	7,236	.....	.....	103
87	Fort Wayne, Ind.	4,183	.....	.....	250	1,302	2,564	67	6,866	4,424	4,331	.....	.....	93
90	Jacksonville, Fla.	5,991	.....	$3,566	.....	.....	947	1,478	82	1,798	1,794	.....	.....	4
92	Terre Haute, Ind.	10,562	6,258	.....	23	1,502	1,641	1,138	.....	2,903	2,873	.....	.....	30
94	Portland, Me.	24,434	.....	.....	7,149	.....	14,547	2,738	[1] 13,964	1,407	.....	230	.....	1,177
95	South Bend, Ind.	9,492	4,731	.....	1,452	1,098	2,107	104	.....	1,423	1,304	.....	.....	119
96	Charleston, S. C.	27,923	.....	.....	2,299	2,324	23,300	.....	[1] 15,928	4,970	924	.....	.....	4,046
97	Brockton, Mass.	78,857	.....	.....	75,000	.....	3,857	.....	[1] 91	1,348	.....	.....	.....	1,348
98	Passaic, N. J.	3,160	1,325	.....	1,492	322	.....	21	1,561	308	213	.....	.....	95
99	Bayonne, N. J.	2,609	1,036	.....	699	595	279	.....	587	150	125	.....	.....	25
101	Wichita, Kans.	3,532	3,532	.....	.....	.....	.....	.....	.....	3,559	3,559	.....	.....	.....
104	Pawtucket, R. I.	5,619	.....	3,033	.....	2,320	266	.....	.....	3,690	3,690	.....	.....	.....
105	Springfield, Ill.	779	.....	.....	.....	779	.....	.....	2,569	28	.....	.....	.....	28
108	Canton, Ohio.	6,886	1,923	.....	77	.....	4,886	.....	[1] 1,300	1,833	1,556	.....	.....	277
109	Saginaw, Mich.	.....	.....	.....	.....	.....	.....	.....	532	1,023	465	.....	.....	558

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$3,898	$2,731	.....	.....	.....	$1,155	.....	[1] $552	$3,446	$2,894	.....	.....	$552
111	Sioux City, Iowa.	2,191	885	.....	$650	$633	.....	$23	.....	28	.....	.....	.....	28
113	Rockford, Ill.	5,719	4,554	$86	100	868	111	.....	.....	454	450	.....	.....	4
114	Lancaster, Pa.	1,887	.....	.....	.....	.....	1,887	.....	.....	1,402	.....	.....	.....	1,402
115	Springfield, Ohio.	18,865	.....	.....	.....	1,685	17,180	.....	[1] 7,023	7,872	7,803	.....	.....	69
117	Sacramento, Cal.	.....	.....	.....	.....	.....	.....	.....	896	1,109	1,109	.....	.....	.....
119	Chattanooga, Tenn.	3,125	.....	.....	2,468	.....	657	.....	4,355	7,585	7,573	$12	.....	.....
121	York, Pa.	752	.....	.....	.....	.....	752	.....	.....	731	.....	.....	.....	731
122	Malden, Mass.	16,694	.....	.....	1,000	.....	15,694	.....	[1] 13,464	.....	.....	.....	.....	.....
123	New Britain, Conn.	857	.....	9	500	.....	294	54	1,700	1,175	1,175	.....	.....	.....
124	Haverhill, Mass.	5,777	.....	.....	18	.....	5,759	.....	[1] 6,463	232	.....	72	.....	160
125	Salem, Mass.	18,896	.....	.....	10,467	.....	8,429	.....	[1] 691	5,021	.....	1,390	.....	4,541
128	Davenport, Iowa.	12,805	11,712	.....	142	947	4	.....	.....	490	490	.....	.....	.....
129	Topeka, Kans.	3,863	3,315	.....	10	.....	538	.....	.....	2,837	2,542	.....	$295	.....
133	San Diego, Cal.	5,131	4,817	.....	.....	267	.....	47	.....	425	425	.....	.....	.....
135	Wheeling, W. Va.	1,189	.....	.....	.....	.....	1,189	.....	[1] 1,129	186	.....	.....	.....	186
136	Racine, Wis.	8,562	5,588	1,256	168	669	881	.....	.....	519	519	.....	.....	.....
138	Superior, Wis.	1,659	.....	.....	100	1,042	457	60	2,804	310	310	.....	.....	.....
139	Augusta, Ga.	4,496	.....	.....	.....	.....	4,496	.....	[1] 4,496	.....	.....	.....	.....	.....
141	Newton, Mass.	3,044	.....	.....	.....	.....	3,044	.....	.....	2,742	.....	20	1,488	1,234

[1] Excess of transfer payments over transfer receipts.

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TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1911—Continued.

[Cities having no public trust funds for municipal uses are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 90.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	NET REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.
142	Butte, Mont	$2,796	$2,492				$304			$1,061	$1,061			
133	Woonsocket, R. I	1,556				$1,509	47		[1] $47					
146	Fitchburg, Mass	17,966					16,220	$1,746	[1] 14,707	727			$61	$666
147	Dubuque, Iowa	3,177	1,635		$811	681			1,500	799	776			23
148	Galveston, Tex	1,308					1,308		[1] 1,308					
149	Elmira, N. Y	7,257		$489	3,129	897	2,623	119	6,294	8,658	8,658			
152	Knoxville, Tenn	1,133					1,133		[1] 1,133					
153	Hamilton, Ohio	658	436		2		220		2,032	1,290	1,260			30
155	East Orange, N. J	3,129	1,312		100	963	658	96	979	3,356	3,305			51
156	Quincy, Ill	54					54		[1] 30					
160	Joliet, Ill	124					124		7,233	1,258	737			521
161	Auburn, N. Y	3,090	1,293		115	922	724	[2] 21	1,053	3,054	3,054			
163	Taunton, Mass	40					40			40			40	
167	Quincy, Mass	15,414			50		15,364			15,127		$13,203	723	1,201
168	Cedar Rapids, Iowa	316				316			762	544	544			
169	Oshkosh, Wis	145,279	3,770		134,881	401	6,227		46,680	26,652	2,331	24,321		
175	Jamestown, N. Y	110					110		[1] 10	100		100		
177	Decatur, Ill	419			30	325	64		1,621	442	441			1
178	Mount Vernon, N. Y	9,299	1,146		369	6,327	1,457		4,355	1,421	1,131			290
181	Niagara Falls, N. Y	3,976	1,775		471	1,096	634		319	2,012	1,992			20
183	Lima, Ohio	29					29		1,153	660	600			60
184	Chelsea, Mass	962					962		[1] 771	693			172	521
185	Aurora, Ill	544			35	509			2,876	5				5
186	New Rochelle, N. Y	3,267	1,184		188	405	1,475	15	3,271	353				353
187	Austin, Tex	3,073					3,073			2,618		1,263		1,355
188	La Crosse, Wis	1,447			325	895	227		3,734	2,245	2,245			
190	Orange, N. J	2,191	1,000			775	385	31	1,858	501	467			34
191	Lorain, Ohio	35					35							
192	Council Bluffs, Iowa	2,537	2,046		100	441				998	997			1
193	Lynchburg, Va	253			253					199				199

[1] Excess of transfer payments over transfer receipts.

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE

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

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
	Grand total	$4,149,838,353	$504,063,731	$39,006,161	$444,133,551	$20,924,019	$76,988,983	$3,262,466	$21,905,384	$51,731,133
	Group I	2,565,061,733	388,201,583	21,095,364	361,655,994	5,450,225	60,913,214	1,416,452	16,905,425	42,591,337
	Group II	522,369,453	32,550,289	3,565,514	27,056,277	1,928,498	4,409,692	360,167	1,906,015	2,143,510
	Group III	515,818,452	50,891,909	6,707,903	35,855,675	8,328,331	5,812,262	704,139	1,508,739	3,599,384
	Group IV	317,732,405	16,959,276	4,439,175	10,693,803	1,826,298	2,966,311	483,297	1,288,400	1,214,614
	Group V	228,856,310	15,460,674	3,198,205	8,871,802	3,390,667	2,867,504	298,411	386,805	2,182,288
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.									
1	New York, N. Y	$1,503,901,809	$285,039,506	$7,068,779	$277,970,727		$2,449,199	$252,399	$2,196,800	
2	Chicago, Ill	226,100,661	4,589,295	4,568,295	21,000		13,984,275	561,274	1,453,200	$11,969,801
3	Philadelphia, Pa	268,867,800	14,124,397	123,197	14,001,200		31,529,572	281,089	4,833,800	26,414,683
4	St. Louis, Mo	82,129,763	2,663,370	2,663,370			3,168,010	90,517	542,000	2,535,493
5	Boston, Mass	218,308,879	42,401,881	3,728,751	38,173,130	$500,000	7,774,710	173,875	6,305,725	1,295,110
6	Cleveland, Ohio	83,066,148	2,207,491	339,090	1,738,014	130,387	759,884	45,634	358,000	356,250
7	Baltimore, Md	73,417,937	23,112,461	31,663	18,260,960	4,819,838	1,226,578	10,678	1,215,900	
8	Pittsburgh, Pa	109,259,736	14,063,182	2,572,219	11,490,963		20,986	986		20,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.									
9	Detroit, Mich	$55,451,879	$4,361,554	$507,141	$3,470,902	$383,511	$101,960	$14,760	$6,000	$81,200
10	Buffalo, N. Y	41,753,013	2,825,811	100,919	2,724,892		552,243	85,023	247,830	219,390
11	San Francisco, Cal	52,299,598					142,429	52,629	44,000	45,800
12	Milwaukee, Wis	28,126,142	24,961	24,961			357,387	18,387	95,000	244,000
13	Cincinnati, Ohio	105,374,350	9,881,045	1,385,601	8,495,044	400	1,999,966	102,254	835,305	1,062,407
14	Newark, N. J	65,695,153	8,919,662	73,893	8,321,207	524,762	156,417	26,167	67,000	63,250
15	Los Angeles, Cal	58,425,227	1,888,230	1,455,230	433,000		7,838	7,838		
16	New Orleans, La	43,887,256	28,500		28,000	500	686,811	15,768	479,580	191,463
17	Washington, D. C	37,740,373	524	524			67,055	2,755	23,300	41,000
18	Minneapolis, Minn	33,616,432	4,619,802	17,245	3,583,232	1,019,325	337,586	34,586	108,000	195,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.									
19	Jersey City, N. J	$28,938,136	$5,838,441	$195,750	$5,642,691		$102,587	$37,820	$37,000	$27,767
20	Seattle, Wash	37,682,552	78,848	78,848			65,421	65,421		
21	Kansas City, Mo	30,869,047	1,399,490	305,490	686,000	$408,000	52,686	2,536		50,150
22	Indianapolis, Ind	10,526,638	45,816	45,816			327,518	24,392	22,000	281,126
23	Providence, R. I	26,298,808	7,425,632	406,981	7,018,651		802,617	59,826	425,000	317,791
24	Louisville, Ky	23,492,987	2,099,262	612,162	1,487,100		25,372	2,372	23,000	
25	Rochester, N. Y	20,037,404	1,166,435	865,710	300,725		385,531	248,881		136,650
26	Denver, Colo	17,231,157	701,381	166,381	535,000		1,178,662	13,862	343,500	821,300
27	Portland, Oreg	27,332,261	2,119,448	751,289	1,368,159		14,130	2,130	12,000	
28	St. Paul, Minn	18,900,497	420,609	16,409	202,200	202,000	63,413	6,413	16,000	41,000
29	Columbus, Ohio	18,099,276	3,705,858	172,258	3,533,600		113,878	1,878	47,500	64,500
30	Toledo, Ohio	13,663,291	2,047,576	271,646	1,775,930		90,386	16,685	46,701	27,000
31	Atlanta, Ga	13,817,263	1,048,283	2,283	1,046,000		35,000			35,000
32	Oakland, Cal	15,835,445					40,455	30,455	10,000	
33	Worcester, Mass	19,655,749	4,597,663	264,363	4,333,300		589,255	12,665		576,590
34	Birmingham, Ala	4,401,627	22,664	8,664	14,000					
35	Syracuse, N. Y	13,503,778	14,303	14,303			110,460	33,646	18,764	58,050
36	New Haven, Conn	6,898,991	2,354	2,354			554,441	39,552	14,000	500,889
37	Memphis, Tenn	13,806,859	194,242	194,242						
38	Scranton, Pa	5,343,794	690,167	232,167	458,000		1,186	186		1,000
39	Richmond, Va	17,703,880	2,585,153	61,128	2,513,025	11,000	71,061	1,061	18,000	52,000
40	Paterson, N. J	4,402,746	532,096	167,096	280,000	85,000	49,409	9,409	22,000	18,000
41	Omaha, Nebr	9,675,822	490,216	44,277	445,939		78,215	7,384	21,000	49,831
42	Fall River, Mass	11,556,431	2,453,346	342,846	330,000	1,790,500	53,919	1,346	50,000	2,573
43	Dayton, Ohio	7,231,753	235,533	44,119	191,414		84,729	5,029	79,700	
44	Grand Rapids, Mich	6,900,538	305,197	72,897	230,300	2,000	40,874	28,361	7,100	5,413
45	Spokane, Wash	10,494,223	53,018	33,015	20,003		5,998	2,221	3,743	34
46	Nashville, Tenn	11,319,771	105,577	105,577			3,700		3,700	
47	Lowell, Mass	7,894,448	1,018,386	9,587	52,799	956,000	138,437	6,022	35,200	97,215
48	Cambridge, Mass	17,588,417	3,680,448	43,348	1,575,600	2,061,500	50,069	2,589	40,500	6,980
49	Bridgeport, Conn	4,506,071	542,409	4,209	538,200		8,800		6,000	2,800
50	New Bedford, Mass	11,940,402	2,035,120	18,399	426,000	1,590,721	386,834	11,733	117,100	258,001
51	San Antonio, Tex	5,008,447	599,779	562,279	37,500					
52	Hartford, Conn	12,032,523	1,094,734	269,124	306,000	519,610	153,254	2,139	23,481	127,634
53	Albany, N. Y	11,168,420	1,532,425	322,886	507,539	702,000	133,965	28,125	65,750	40,090

[1] The value of a gas-supply system owned but not operated by the city.
[2] The value of Cincinnati Southern Railway owned but not operated by the city.

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OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 98.]

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
$75,412,102	$490,152	$1,593,717	$68,745,143	$4,583,090	$12,287,624	$6,164,416	$2,881,861	$3,241,347	$215,690,811	$3,265,395,102	
30,261,990	310,754	320,900	29,314,550	315,786	6,918,151	4,202,569	900,801	1,808,781	99,591,948	1,979,174,847	
38,389,766	32,470	778,142	36,426,154	1,153,000	1,459,744	640,425	600,399	212,920	44,855,267	400,704,695	
1,812,469	73,470	92,169	467,036	1,179,794	2,788,035	1,033,951	959,372	795,312	34,697,246	419,815,931	
1,769,364	40,152	215,603	690,403	823,206	752,242	197,635	289,290	265,317	20,734,488	274,530,724	
3,178,513	33,306	186,903	1,847,000	1,111,304	368,552	89,836	119,999	159,017	15,811,862	191,168,905	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
$234,477				$234,477	$5,464,447	$2,929,041	$726,075	$1,808,731	$17,439,127	$1,193,275,053	1
304,130	$278,883			25,247	495,685	494,685	1,000		18,623,267	188,113,009	2
29,351,532	30,632	$320,900	[1] $29,000,000		48,312	46,762	1,500	50	21,433,291	172,390,096	3
369,789	1,239		314,550	54,000	41,235	34,235	7,000		9,518,662	66,368,697	4
					352,746	215,520	137,226		8,499,051	159,280,491	5
					482,106	482,106			14,448,389	65,168,278	6
2,062				2,062	33,454	54	33,400		1,832,965	47,210,417	7
					166	166			7,797,196	87,378,206	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
$417,000		$417,000							$1,787,112	$48,784,253	9
10,406	$10,406				$27,024	$27,024			2,114,314	36,223,215	10
1,150,000				$1,150,000	120,411	120,411			7,784,633	43,102,125	11
					52,828	52,828			1,451,598	26,239,368	12
35,057,442	6,300	51,142	[2] $35,000,000		538,253	126,254	$411,999		8,885,953	49,011,691	13
133,633	13,633	120,000							3,455,590	53,029,681	14
1,376,800	1,800		1,375,000		18,945	18,945			8,973,132	46,160,282	15
244,485	331	190,000	51,154	3,000	217,846	36,446	181,400		8,488,640	34,220,974	16
					484,437	258,517	13,000	$212,920	194,869	36,993,488	17
									1,719,426	26,939,618	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
									$1,277,709	$21,719,399	19
									4,737,175	32,801,108	20
									2,026,667	27,390,204	21
					$459,266	$157,804		$301,462	799,386	8,894,652	22
$143,920			$85,536	$58,384	262,542	11,842	$249,000	1,700	525,432	17,138,665	23
950,000				950,000					1,618,049	18,800,304	24
68,974	$58,974			10,000	524,094	459,094	50,000	15,000	1,144,453	16,747,917	25
					39,452	39,452			846,672	14,464,900	26
116,169		$71,169		45,000					3,829,255	21,253,259	27
									1,005,475	17,420,000	28
31,500			31,500		432,947	3,127	429,820		1,259,467	12,555,626	29
409,635			[3] 305,000	104,635	12,553	5,340	3,000	4,213	2,197,998	8,905,143	30
									847,107	11,886,873	31
					14,860	14,860			1,182,013	14,598,117	32
6,043	43			6,000	153,035			153,035	423,813	13,885,940	33
					1,701	1,701			494,305	3,882,957	34
					7,279	7,279			1,142,271	12,229,465	35
					1,603	1,603			147,744	6,192,849	36
									555,117	13,057,500	37
									249,191	4,403,250	38
12,400	12,400				3,900		3,900		470,121	14,561,245	39
					7,584	7,584			28,818	3,784,839	40
23,053	2,053	21,000			350,226	273,531		76,695	1,260,672	7,473,440	41
					91,167		91,167		331,213	8,616,786	42
									836,615	6,124,876	43
					37,779	21,779	11,000	5,000	618,695	5,897,993	44
									1,611,116	8,824,091	45
									892,044	10,318,450	46
					73,525		1,000	72,525	154,320	6,509,780	47
					93,859		93,750	109	344,498	13,419,545	48
									131,944	3,822,918	49
					180,881	28,827	26,735	125,319	351,770	8,985,797	50
					38,277	35		38,242	128,237	4,242,154	51
50,775			45,000	5,775	2,105	93		2,012	247,887	10,483,768	52
									979,999	8,522,031	53

[3] Includes $105,000, the value of gas mains owned but not operated by the city.

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
54	Trenton, N. J.	$6,779,301	$1,770,578	$418,048	$1,267,230	$85,300	$54,970	$17,170	$8,000	$29,800
55	Reading, Pa.	6,932,542	318,422	260,922	57,500					
56	Dallas, Tex.	8,296,822	646,802	399,052	247,750		5,000	5,000		
57	Salt Lake City, Utah	11,795,545	24,776	24,776			13,305	5,805		7,500
58	Camden, N. J.	6,325,413	874,993	59,643	785,750	29,600	61,048	8,148		52,900
59	Springfield, Mass.	16,674,190	968,067	94,317	446,500	427,250				
60	Lynn, Mass.	10,825,745	1,183,382	14,282	586,600	583,000	27,911	6,675	5,000	16,236
61	Lawrence, Mass.	4,565,030	235,587	58,187	177,400		8,091	91	7,000	1,000
62	Tacoma, Wash.	14,295,155	296,086	153,805	142,281		5,245	3,743	1,502	
63	Des Moines, Iowa	5,574,483					4,205	4,205		
64	Wilmington, Del.	5,321,008	362	362			27,374	674	20,500	6,200
65	Kansas City, Kans.	5,360,170	76,336	17,608	58,728		5,760	5,760		
66	Yonkers, N. Y.	7,864,690	255,628	11,428	244,200		285,094	83,294		201,800
67	Youngstown, Ohio	6,308,078	127,281	3,374	123,907		265,387	41,012	53,319	171,056
68	Houston, Tex.	4,228,315	120,220	4,220		116,000				
69	Norfolk, Va.	7,384,184	1,074,884	55,384	1,019,500		8,911	7,911		1,000
70	Duluth, Minn.	9,513,476	149,849	106,849	43,000		4,961	4,961		
71	Fort Worth, Tex.	7,574,386	223,039	113,039	110,000					
72	Somerville, Mass.	4,368,006					23,393	978		22,415
73	St. Joseph, Mo.	3,255,288	34,975	34,975			23,362	945	8,000	14,417
74	Utica, N. Y.	2,871,193	1,867	1,867			120,831	3,315	60,224	57,292
75	Troy, N. Y.	8,419,952	234,286	116,397	117,889		51,454	33,431	18,023	
76	Elizabeth, N. J.	2,203,947	374,413	56,703	317,710		30,470	15,370		15,100
77	Schenectady, N. Y.	4,694,370	858,849	208,254	650,595		46,354	42,854		3,500
78	Waterbury, Conn.	8,331,278	69,447	1,447	68,000		294,056	19,752	35,000	239,304
79	Akron, Ohio	3,501,401	224,221	44,076	180,145		113,772	2,937	72,235	38,600
80	Oklahoma City, Okla.	5,274,830	131,564	131,564						
81	Manchester, N. H.	6,777,502	771,061	180,368	508,693	82,000	27,564	27,564		
82	Hoboken, N. J.	3,970,469	88,859	36,859	52,000		15,716	15,716		
83	Evansville, Ind.	4,733,451	1,564	1,564			33,174	8,174	25,000	
84	Wilkes-Barre, Pa.	4,108,158	64,084	44,084	20,000		3,502	3,502		
85	Erie, Pa.	5,560,006	470,574	108,420	362,154					
86	Peoria, Ill.	3,506,882	12,321	821		11,500	87,352	12,052	75,300	
87	Fort Wayne, Ind.	5,057,348	132,504	111,696		20,808	59,536	349		59,187
88	Harrisburg, Pa.	4,816,348	412,239	247,939	164,300					
89	Savannah, Ga.	8,778,127								
90	Jacksonville, Fla.	5,803,027					26,712	26,712		
91	East St. Louis, Ill.	2,143,225	117,245	117,245						
92	Terre Haute, Ind.	2,566,261	35,812	35,812			43,354	12,337		31,017
93	Holyoke, Mass.	6,444,446	441,997	88,582	284,800	68,615	950			950
94	Portland, Me.	9,754,950	595,462	126,962	352,000	116,500	373,542	605	337,937	35,000
95	South Bend, Ind.	3,692,403	7,872	7,872			42,480	1,569		40,911
96	Charleston, S. C.	2,769,875	19,997	1,897	18,000	100	563,045	25,919	475,000	62,126
97	Brockton, Mass.	5,158,110	609,230	23,330	376,500	209,400	85,880	2,841	3,000	80,039
98	Passaic, N. J.	2,172,929	45,861	290	45,571		4,412	1,912	2,500	
99	Bayonne, N. J.	3,304,354	550,014	220,664	329,350		9,231	4,231		5,000
100	Johnstown, Pa.	2,425,544	237,069	61,069	176,000					
101	Wichita, Kans.	1,867,389					3,915	3,915		
102	Covington, Ky.	3,523,429	816	816						
103	Allentown, Pa.	3,227,832	220,711	103,711	117,000					
104	Pawtucket, R. I.	6,095,650	1,232,313	174,313	988,000	70,000	8,701	8,701		
105	Springfield, Ill.	3,343,042	1,516	1,516			5,169	2,169		3,000
106	Altoona, Pa.	4,684,884	295,117	110,392	178,500	6,225				
107	Mobile, Ala.	5,911,618	91,624	91,624						
108	Canton, Ohio	3,641,637	124,412	124,412			108,582	8,458	80,860	19,264
109	Saginaw, Mich.	3,314,631	102,588	26,337	76,250		2,540	2,540		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$3,402,451	$45,995	$995	$45,000		$35,041	$5,322		$29,719
111	Sioux City, Iowa	2,557,294					2,164	2,164		
112	Atlantic City, N. J.	8,348,770	1,929,008	197,008	1,732,000					
113	Rockford, Ill.	2,724,892					8,206	4,006	$4,200	
114	Lancaster, Pa.	3,619,420					43,154	1,299	32,000	9,855
115	Springfield, Ohio	3,066,445	157,283	37,168	120,115		384,895	11,602	25,057	348,236
116	Little Rock, Ark.	2,058,069								
117	Sacramento, Cal.	6,163,857					1,488	1,488		
118	Pueblo, Colo.	3,786,341	17,867	17,867						
119	Chattanooga, Tenn.	2,067,765	4,179	175		$4,004	21,195	9,195	15,000	
120	Bay City, Mich.	2,690,997	26,051	26,051						
121	York, Pa.	1,909,191	175,137	79,387	91,250	4,500	17,346		15,346	2,000
122	Malden, Mass.	4,109,868	619,130	20,070	91,900	507,160	374,936	6,050	300	368,586
123	New Britain, Conn.	5,007,782	193,576		43,000	150,576	8,376			8,376
124	Haverhill, Mass.	4,642,976	665,764	414	137,000	528,350	150,236		480	149,756

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OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 98.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
					$1,533	$1,533			$336,975	$4,615,245	54
									263,398	6,350,722	55
$4,000			$4,000		11,000		$11,000		929,468	6,700,552	56
297,799			250,000	$47,799	15,941	15,941			593,262	10,850,462	57
									404,368	4,985,004	58
									1,127,474	14,578,649	59
					242,185	1,685	2,000	$238,500	219,007	9,152,700	60
					104,165		104,165		24,501	4,192,686	61
5,000		$5,000							2,098,468	11,890,356	62
									839,921	4,730,357	63
									315,565	4,977,707	64
					21,052	21,052			493,040	4,763,982	65
									116,680	7,207,288	66
									683,231	5,232,179	67
									87,610	4,020,485	68
336,000			332,000	4,000					168,767	5,795,622	69
									314,554	9,044,112	70
48,286				48,286					911,153	6,391,908	71
									109,456	4,235,157	72
					1,493	1,493			305,680	2,889,778	73
199,500				199,500					96,155	2,452,840	74
500				500	21,335	1,643		19,692	559,344	7,553,533	75
									279,361	1,519,203	76
									119,565	3,659,602	77
									453,173	7,564,602	78
									664,976	2,498,432	79
									563,272	4,579,994	80
55,253			5,253	50,000	200,529	55,529	145,000		215,220	5,507,875	81
					650			650	323,601	3,541,643	82
74,894	$5,894	58,000	4,000	7,000	11,752	1,752	10,000		359,232	4,252,835	83
									264,047	3,776,525	84
									134,907	4,954,525	85
146,275			95,150	51,125					173,236	3,087,698	86
6,029	6,029				31,298	31,298			535,529	4,292,552	87
45,769	12,969	32,800							268,662	4,089,678	88
88,496				88,496					8,757	8,680,874	89
									753,587	5,022,628	90
									243,537	1,782,443	91
					72	72			544,200	1,942,823	92
226,500				226,500					358,512	5,416,487	93
28,142		28,142			4,596	471	4,125		417,209	8,335,999	94
					18,686	18,686			239,363	3,384,002	95
									42,336	2,144,497	96
					5,475			5,475	230,190	4,227,335	97
									75,159	2,047,497	98
									293,038	2,452,071	99
1,100		1,100							121,275	2,066,100	100
									81,639	1,781,835	101
100,000				100,000					304,254	3,118,359	102
									115,455	2,891,666	103
31,801		31,801			45,719	45,719			48,500	4,729,646	104
					4,000		4,000		229,520	3,102,837	105
									490,967	3,898,800	106
									136,399	5,683,595	107
									462,143	2,946,500	108
74,020	15,260	58,760			10,761	761	9,000	1,000	185,490	2,939,282	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$92,189		$92,189							$261,639	$2,967,587	110
									56,385	2,498,745	111
									1,056,717	5,363,045	112
									82,938	2,633,748	113
									123,266	3,453,000	114
					$900	$900			246,135	2,277,232	115
									359,369	1,698,700	116
									570,991	5,591,378	117
41,546		41,546							75,700	3,651,228	118
					638	638			236,061	1,802,692	119
									182,871	2,482,075	120
									165,258	1,551,450	121
459				$459	92,341	2,341	$4,000	$86,000	35,768	2,987,234	122
					19,065			19,065	89,582	4,697,183	123
31,784		15,000		16,784	1,505			1,505	71,821	3,621,866	124

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
125	Salem, Mass	$4,121,971					$222,683	$7,192		$215,491
126	Lincoln, Nebr	3,134,419	$29,283	$29,283						
127	Berkeley, Cal	2,096,529	57,324	57,324						
128	Davenport, Iowa	2,796,635	14,287	14,287			12,315	12,315		
129	Topeka, Kans	2,612,985	54,959	10,858	$44,101		33,409	6,309	$25,000	2,100
130	McKeesport, Pa	3,057,581	336,133	204,633	131,500					
131	Flint, Mich	1,968,925								
132	Tampa, Fla	2,791,833	81,422	41,422	40,000					
133	San Diego, Cal	10,345,917	216,770	216,770			4,706	4,706		
134	El Paso, Tex	5,217,515	144,291	112,291	32,000					
135	Wheeling, W. Va	4,083,399	139,930	139,930			76,561	1,561		75,000
136	Racine, Wis	1,565,661					43,857	14,037	29,820	
137	Kalamazoo, Mich	2,265,921	92,984	74,984	18,000					
138	Superior, Wis	2,023,481	67,804	67,804			22,744	4,744	18,000	
139	Augusta, Ga	4,497,751					39,100			39,100
140	Macon, Ga	1,809,526	35,684		16,500	$19,184				
141	Newton, Mass	8,388,735	2,570,038	1,728	1,691,450	876,860	70,029	2,456	3,500	64,073
142	Butte, Mont	1,435,984	93,704	36,665	57,039		6,725	2,121	4,604	
143	Woonsocket, R. I	2,736,748	730,188	127,188	525,000	78,000	2,668	1,668		1,000
144	Chester, Pa	1,203,685	198,707	84,107	114,600					
145	Montgomery, Ala	4,139,797								
146	Fitchburg, Mass	3,883,658	447,413	16,166	431,247		280,693	11,976	24,380	244,337
147	Dubuque, Iowa	2,056,447	45,011	45,011			3,877	3,127	750	
148	Galveston, Tex	4,147,244	458,132	33,632	424,500		21,800			21,800
149	Elmira, N. Y	1,696,524					68,479	8,179	11,000	49,300
150	New Castle, Pa	1,112,082	23,699	23,699						
151	West Hoboken, N. J	802,732	65,326	65,326						
152	Knoxville, Tenn	2,549,395	143,667	139,667		4,000	20,000			20,000
153	Hamilton, Ohio	2,907,273	191,953	33,023	158,935		7,580	612	6,968	
154	Springfield, Mo	726,543	965	965						
155	East Orange, N. J	4,037,645	490,497	207,562	282,935		20,089	7,089		13,000
156	Quincy, Ill	2,288,979	60,609	60,609			1,387	787		600
157	Roanoke, Va	1,633,267	139,047	22,547	87,500	29,000				
158	Lexington, Ky	876,257	87,154	87,154						
159	Huntington, W. Va	1,208,776	60,909	30,909	30,000					
160	Joliet, Ill	2,007,099					9,709	2,384		7,325
161	Auburn, N. Y	1,847,406	75,253	874	74,379		22,722	10,321		12,401
162	Charlotte, N. C	1,107,029								
163	Taunton, Mass	4,083,626	930,483	3,378	258,851	668,254	1,000			1,000
164	Everett, Mass	2,051,652	346,611	37,111	307,000	2,500	19,137	1,537	16,000	1,600
165	Portsmouth, Va	734,997	19,214	19,214						
166	Pittsfield, Mass	3,014,768								
167	Quincy, Mass	3,221,932					323,699	12,295	8,000	303,404
168	Cedar Rapids, Iowa	2,336,249					832	832		
169	Oshkosh, Wis	1,325,086					260,621	57,467	83,000	120,154
170	Perth Amboy, N. J	2,237,602	568,384	148,821	419,563					
171	Lansing, Mich	2,196,733								
172	Pasadena, Cal	2,762,890	34,165	34,165						
173	Amsterdam, N. Y	1,520,555								
174	Jackson, Mich	1,904,179								
175	Jamestown, N. Y	1,979,840	66,400			66,400	2,165			2,165
176	San Jose, Cal	2,386,484	2,759	2,759						
177	Decatur, Ill	1,728,571	63,605	10,581	16,922	36,102	3,887	2,887	1,000	
178	Mt. Vernon, N. Y	1,956,051	158,051	30,051	128,000		52,018	27,018	25,000	
179	Joplin, Mo	903,945	25,610	25,610						
180	Williamsport, Pa	932,683	58,642	26,042	32,600					
181	Niagara Falls, N. Y	1,905,725					17,246	11,046		6,200
182	Muskogee, Okla	2,561,501	256,272	171,272	85,000					
183	Lima, Ohio	2,305,902	219,861	49,233	170,628		1,509	1,509		
184	Chelsea, Mass	2,885,711	433,262		433,262		23,910		15,000	8,910
185	Aurora, Ill	1,797,577					7,603	4,203	3,400	
186	New Rochelle, N. Y	2,093,956					32,688	13,688	19,000	
187	Austin, Tex	1,727,862	8,478	8,478			50,275	275		50,000
188	La Crosse, Wis	2,442,656	397,410		162,000	235,410	10,699	10,699		
189	Newport, Ky	1,890,489	51,786	51,786						
190	Orange, N. J	3,182,395	509,496	194,549	171,500	143,437	15,660	8,860		[3] 6,800
191	Lorain, Ohio	1,783,663	97,827	19,602	78,225		1,419	1,419		
192	Council Bluffs, Iowa	1,086,704					1,888	1,888		
193	Lynchburg, Va	2,674,864	225,230		188,300	36,930	78	78		

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OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 98.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
$68,512	$4,339			$64,173	$13,681	$1,197		$12,484	$42,321	$3,774,774	125
1,268		$1,268							318,041	2,785,827	126
137,000			$137,000		18,742	18,742			107,663	1,775,800	127
									319,373	2,450,660	128
									269,044	2,255,573	129
					2,675	2,675			140,403	2,578,370	130
					3,842	2,092	$1,750		386,080	1,579,003	131
140,000			140,000		9,719	9,719			131,780	2,428,912	132
1,511,000			1,511,000		664	664			781,277	7,831,500	133
									259,701	4,813,523	134
					826	826			312,237	3,553,845	135
					1,906	1,906			96,355	1,423,543	136
					1,499	1,499			115,604	2,055,834	137
									204,003	1,728,930	138
									16,148	4,442,503	139
									97,223	1,676,619	140
35,280	280	4,000		31,000					131,010	5,582,378	141
									131,392	1,204,163	142
									86,886	1,917,006	143
									323,126	681,852	144
					3,083	3,083			129,759	4,006,955	145
					36,369		36,369		34,796	3,094,387	146
2,000				2,000	361	361			155,498	1,849,700	147
622,200				622,200					218,812	2,826,300	148
33,000			24,000	9,000	24,366	6,216		18,150	35,679	1,535,000	149
									179,767	908,616	150
									63,856	673,550	151
									30,281	2,355,447	152
									227,708	2,480,027	153
									101,017	624,561	154
					3,101	3,101			312,483	3,211,475	155
358,670	23,646			335,024					102,375	1,765,938	156
									512,726	981,494	157
16,000			10,000	6,000					83,101	690,002	158
									267,327	880,540	159
14,634	634			14,000					81,884	1,900,872	160
					6,279	6,279			75,763	1,667,389	161
950				950	5,428	5,428			91,715	1,008,936	162
					43,055		43,055		85,537	3,023,551	163
									87,494	1,598,410	164
									120,067	595,716	165
									121,813	2,892,955	166
					30,638	1,625	27,825	1,188	124,148	2,743,447	167
									221,374	2,114,043	168
									10,434	1,054,031	169
									59,574	1,609,644	170
					2,625			2,625	71,589	2,122,519	171
1,963				1,963					347,362	2,379,400	172
									18,185	1,502,370	173
					900	900			32,784	1,870,495	174
									107,258	1,904,017	175
					25,000		7,000	18,000	102,552	2,256,173	176
8,547	3,911			4,636	150	150			113,564	1,538,818	177
25,000			25,000		2,766	2,766			391,662	1,351,554	178
									63,835	789,400	179
									57,276	816,765	180
					6,182	6,182			896,097	986,200	181
									323,717	1,931,512	182
					217	217			116,415	1,967,900	183
									53,541	2,374,998	184
8,396	496	7,900							30,817	1,750,761	185
									587,583	1,473,685	186
									127,856	1,541,243	187
28,115		25,000		3,115					271,902	1,734,530	188
									50,649	1,788,054	189
									110,252	2,546,997	190
									316,417	1,368,000	191
					10,329	10,329			165,979	908,600	192
									35,406	2,414,150	193

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TABLE 27.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES

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

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS.									
		Total.	General government buildings.	Police departments.	Fire departments.	Refuse disposal plants and properties of health departments.	Sewer and highway departments.	Asylums, almshouses, and other charitable institutions.	General, and contagious disease hospitals.	Jails and reformatories.	Schools.
	Grand total	$2,019,958,782	$187,893,160	$27,312,208	$92,282,875	$6,078,401	$13,339,377	$53,703,008	$42,654,988	$28,794,467	$560,951,535
	Group I	1,223,491,091	106,851,618	15,756,662	29,439,707	2,752,389	4,732,456	41,608,253	26,217,989	19,624,203	255,959,810
	Group II	257,202,002	36,401,638	3,872,938	20,014,684	632,104	1,616,627	7,328,276	8,224,213	6,179,102	69,646,981
	Group III	261,071,058	21,440,906	3,565,730	19,124,907	1,685,847	3,496,210	2,672,580	5,600,930	1,929,415	100,551,669
	Group IV	161,793,774	14,686,957	2,606,093	13,445,994	497,899	1,930,445	1,440,392	1,115,540	472,670	75,609,071
	Group V	116,400,857	8,512,041	1,510,785	10,257,583	510,162	1,563,639	653,507	1,496,316	589,077	59,184,004
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.										
1	New York, N. Y	$706,034,138	$24,555,389	$7,990,558	$10,128,525	$2,226,082	$2,175,875	$28,125,851	$14,639,313	$7,747,523	$116,521,901
2	Chicago, Ill	129,771,130	20,560,046	1,839,947	3,190,161	183,693	59,692	3,961,800	2,664,505	2,471,115	46,264,807
3	Philadelphia, Pa	104,525,976	27,441,903	2,631,096	5,701,530	.....	.....	2,844,738	1,877,618	3,070,551	25,604,046
4	St. Louis, Mo	44,521,961	6,176,385	794,317	1,707,116	70,900	116,000	2,215,570	1,860,660	264,000	15,755,840
5	Boston, Mass	114,216,048	8,120,700	1,151,000	2,874,705	.....	1,973,443	1,453,400	4,321,600	3,208,100	20,995,300
6	Cleveland, Ohio	49,978,906	8,371,054	492,560	1,234,452	271,714	88,203	787,578	562,669	469,068	12,115,224
7	Baltimore, Md	21,902,211	5,353,669	535,402	2,250,331	.....	100,543	648,726	122,324	487,021	5,472,070
8	Pittsburgh, Pa	52,540,721	6,272,402	321,782	2,352,857	.....	218,700	1,570,560	169,300	1,906,625	13,230,622
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.										
9	Detroit, Mich	$35,524,350	$5,765,158	$595,290	$2,797,319	$8,000	$270,085	$842,600	$159,599	$453,910	$6,990,172
10	Buffalo, N. Y	22,468,359	2,765,857	497,320	1,331,635	160,000	145,365	538,704	217,065	829,973	7,189,726
11	San Francisco, Cal	41,901,052	5,594,000	607,500	7,018,000	105,000	71,000	788,875	1,663,600	883,000	9,042,270
12	Milwaukee, Wis	18,698,155	1,994,750	532,424	1,633,938	170,000	166,466	792,029	436,464	375,936	5,026,765
13	Cincinnati, Ohio	30,278,191	3,905,250	390,000	1,920,000	.....	310,000	878,936	3,372,525	750,000	9,295,000
14	Newark, N. J	34,026,999	5,052,491	466,241	1,262,501	.....	38,219	3,100,393	923,944	411,106	7,603,615
15	Los Angeles, Cal	21,090,200	2,091,077	235,237	962,439	45,000	115,738	103,553	572,550	400,127	6,514,533
16	New Orleans, La	14,215,304	3,051,400	89,485	801,000	66,000	253,569	92,000	43,000	847,000	2,901,100
17	Washington, D. C	19,860,991	2,784,252	355,857	1,275,342	14,905	132,165	187,760	266,063	968,942	9,417,822
18	Minneapolis, Minn	19,138,401	3,397,373	103,584	1,012,210	63,199	114,020	3,426	569,403	259,108	5,665,978
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.										
19	Jersey City, N. J	$9,611,442	$775,000	$192,000	$500,567	.....	$54,363	$4,600	$334,000	.....	$5,250,173
20	Seattle, Wash	18,450,384	1,136,381	41,488	1,526,043	$116,574	421,285	.....	20,783	.....	5,805,768
21	Kansas City, Mo	16,649,378	423,525	140,815	741,261	6,938	39,000	.....	879,191	$214,351	5,733,760
22	Indianapolis, Ind	8,303,717	722,702	109,915	683,837	51,290	96,000	.....	235,837	.....	4,214,015
23	Providence, R. I	11,844,417	1,387,525	397,419	1,104,481	4,845	382,644	378,084	354,407	.....	3,681,404
24	Louisville, Ky	9,882,304	850,350	86,062	696,287	7,795	106,400	8,150	507,675	796,825	2,572,849
25	Rochester, N. Y	6,952,098	401,785	214,317	983,006	101,433	33,842	.....	48,538	.....	2,684,545
26	Denver, Colo	13,265,340	1,325,000	33,300	518,950	.....	78,560	149,000	504,600	259,500	5,026,330
27	Portland, Oreg	9,528,293	800,000	74,350	832,560	50,000	513,505	.....	2,625	.....	3,843,350
28	St. Paul, Minn	9,745,000	750,000	120,000	675,000	.....	30,000	30,000	425,000	65,000	3,835,000
29	Columbus, Ohio	5,985,342	124,371	76,443	623,497	344,125	21,639	.....	.....	186,130	3,725,615
30	Toledo, Ohio	5,673,192	286,875	37,924	430,687	.....	30,000	.....	31,000	25,800	2,286,938
31	Atlanta, Ga	5,324,308	531,879	146,790	467,859	180,569	68,277	.....	279,854	139,398	1,692,192
32	Oakland, Cal	14,488,117	1,040,700	9,130	528,237	.....	48,500	.....	15,100	1,500	3,173,700
33	Worcester, Mass	8,397,564	702,295	56,434	621,804	.....	155,048	200,560	825,494	.....	3,635,895
34	Birmingham, Ala	3,778,165	494,845	5,519	345,909	7,050	89,666	.....	.....	45,657	1,600,167
35	Syracuse, N. Y	6,665,015	791,644	60,291	448,254	.....	14,535	793	85,285	.....	2,918,054
36	New Haven, Conn	6,172,849	466,185	144,827	502,422	.....	42,880	576,062	5,100	.....	2,903,737
37	Memphis, Tenn	8,557,500	41,000	372,000	595,000	400,000	58,000	.....	205,000	.....	1,985,000
38	Scranton, Pa	4,403,250	310,000	67,000	200,000	105,700	.....	.....	.....	.....	3,258,550
39	Richmond, Va	6,437,070	1,828,996	93,512	485,431	57,810	88,780	214,453	5,500	71,361	1,480,874
40	Paterson, N. J	3,774,639	575,000	100,500	285,000	.....	21,400	168,000	42,165	.....	2,211,074
41	Omaha, Nebr	7,436,940	715,000	12,270	405,000	.....	20,000	.....	44,000	67,000	3,210,870
42	Fall River, Mass	5,275,381	425,250	78,809	471,683	.....	110,585	65,442	157,469	.....	2,456,700
43	Dayton, Ohio	3,728,876	265,000	65,000	430,000	.....	4,000	.....	21,000	.....	1,901,876
44	Grand Rapids, Mich	3,720,179	325,000	97,000	320,379	15,000	25,400	.....	117,200	.....	1,772,800
45	Spokane, Wash	4,397,752	304,719	11,555	387,022	157,761	105,909	.....	100,145	20,893	2,489,500
46	Nashville, Tenn	3,223,450	161,000	53,000	516,000	.....	95,000	.....	112,000	36,000	1,125,550
47	Lowell, Mass	4,484,154	445,372	134,686	474,647	24,258	237,821	228,800	.....	.....	1,982,617
48	Cambridge, Mass	9,660,745	474,803	37,255	298,999	53,169	237,911	99,670	33,822	.....	2,403,055
49	Bridgeport, Conn	3,822,918	255,500	126,925	442,303	.....	39,500	97,000	12,276	.....	1,608,314
50	New Bedford, Mass	4,901,272	506,718	91,957	349,285	1,530	143,106	265,645	43,900	.....	2,109,470
51	San Antonio, Tex	3,976,370	404,647	2,914	287,044	.....	28,195	.....	70,000	.....	861,000
52	Hartford, Conn	7,014,708	691,939	147,473	415,500	.....	54,459	186,321	6,914	.....	3,447,277
53	Albany, N. Y	5,578,931	699,900	136,850	530,943	.....	.....	.....	25,000	.....	1,493,650

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 100.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Libraries.	Art galleries and museums.	Parks, gardens, and playgrounds.	All other.		Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
$78,926,388	$4,709,144	$872,245,440	$51,067,791	$19,120,463	$1,226,315,857	$842,719,125	$21,342,905	$25,568,355	$128,824,739	$14,279,933	$193,580,800	
48,239,998	1,629,093	643,638,484	27,040,424	14,445,872	741,237,884	416,073,391	5,274,454	15,984,825	111,142,037	6,941,475	185,821,702	
6,408,157	1,933,596	88,892,483	6,050,903	2,837,934	140,664,759	124,181,568	20,000	4,261,748	10,647,870	89,000	1,474,573	
11,685,936	466,150	76,532,793	12,317,985	840,417	157,904,456	141,564,240	7,548,169	2,920,151	1,777,174	2,401,062	1,693,660	
6,235,258	5,000	40,527,655	3,220,800	347,574	112,389,376	96,627,019	5,892,003	1,059,072	4,009,370	3,383,253	1,418,659	
6,357,039	675,000	22,654,025	2,437,679	648,666	74,119,382	64,272,907	2,608,279	1,362,559	1,248,288	1,465,143	3,172,206	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
$27,081,768	$554,390	$450,219,356	$14,067,597	$7,213,156	$480,027,759	$214,558,115	.....	$7,988,742	$95,555,163	.....	$161,925,739	1
2,730,226	.....	43,625,467	2,219,671	5,587,618	52,754,261	47,792,662	$4,922,473	.....	39,126	.....	.....	2
1,495,882	1,074,708	29,224,885	3,558,929	.....	67,854,720	61,057,685	.....	10,000	6,787,035	.....	.....	3
1,860,004	.....	13,250,259	450,910	.....	21,846,736	20,576,236	.....	982,500	288,000	.....	.....	4
5,594,600	.....	60,887,900	3,635,300	59,643	45,004,800	15,475,700	.....	2,694,600	.....	$6,576,400	20,258,100	5
1,293,536	.....	23,332,900	959,858	.....	15,189,372	13,169,158	351,981	801,193	501,965	365,075	.....	6
.....	.....	6,864,664	67,461	774,609	24,533,597	14,741,435	.....	1,048,590	6,439,748	.....	2,303,824	7
8,183,982	.....	16,232,993	2,080,698	810,846	34,026,639	28,702,400	.....	2,459,200	1,531,000	.....	1,334,039	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
$696,420	$700,000	$16,037,007	$208,790	$1,376,583	$11,883,320	$11,543,320	.....	$340,000	.....	.....	.....	9
.....	.....	7,168,905	1,623,779	.....	13,754,856	12,676,826	.....	711,030	.....	.....	$367,000	10
781,500	76,000	14,900,200	370,107	305,000	896,073	711,000	.....	.....	.....	.....	185,073	11
389,922	1,110,996	5,668,099	400,366	460,000	7,081,213	7,002,708	.....	78,505	.....	.....	.....	12
934,150	.....	8,250,000	272,330	.....	18,733,500	16,500,000	$20,000	501,000	$1,500,000	.....	212,500	13
983,078	.....	13,733,943	451,168	19,123	18,963,559	18,023,559	.....	900,000	60,000	.....	.....	14
351,321	.....	7,743,933	1,954,692	22,000	25,048,082	25,000,182	.....	.....	23,900	$24,000	.....	15
585,300	.....	5,284,000	201,450	77,200	19,928,470	8,581,000	.....	1,508,500	9,063,970	65,000	710,000	16
1,030,584	.....	3,410,424	16,875	578,028	16,554,469	16,342,469	.....	212,000	.....	.....	.....	17
655,582	46,900	6,695,972	551,346	.....	7,801,217	7,800,504	.....	713	.....	.....	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
$383,000	.....	$967,739	$1,150,000	.....	$12,107,957	$11,976,857	.....	.....	$131,100	.....	.....	19
883,990	.....	8,282,094	215,978	$21,579	14,329,145	11,064,681	$3,193,667	$22,528	48,269	.....	.....	20
524,300	.....	7,946,237	.....	49,971	10,690,855	10,156,020	.....	534,835	.....	.....	.....	21
281,778	.....	1,858,293	.....	20,294	570,641	.....	.....	570,641	.....	.....	.....	22
.....	.....	3,477,178	676,430	.....	5,294,248	4,751,309	.....	150	.....	$542,789	.....	23
1,175,000	.....	3,022,845	52,086	.....	8,918,000	8,290,000	.....	.....	578,000	50,000	.....	24
.....	.....	2,349,286	135,346	.....	9,795,819	9,301,825	.....	149,356	.....	247,200	$97,438	25
630,000	$220,000	4,118,000	402,100	52,650	1,147,000	165,000	.....	60,000	.....	.....	922,000	26
392,000	31,500	2,862,410	125,993	.....	11,724,966	11,136,302	.....	.....	377,342	.....	211,322	27
380,000	.....	3,150,000	235,000	.....	7,675,000	7,100,000	.....	150,000	.....	.....	425,000	28
479,183	.....	404,339	.....	14,883	6,555,401	5,605,820	797,540	152,041	.....	.....	.....	29
352,000	.....	2,058,968	133,000	.....	3,231,951	2,935,287	.....	185,790	16,488	94,386	.....	30
312,653	96,200	1,121,153	287,452	.....	6,562,567	6,475,326	.....	1,000	.....	86,241	.....	31
262,500	58,450	3,160,300	6,150,000	.....	150,000	.....	.....	.....	150,000	.....	.....	32
330,935	.....	1,736,626	132,473	.....	5,488,376	5,411,647	.....	1,700	.....	75,029	.....	33
53,918	.....	981,833	153,601	.....	104,792	75,879	9,038	.....	.....	19,875	.....	34
425,000	.....	1,702,971	228,188	.....	5,564,450	5,402,915	.....	45,610	.....	115,925	.....	35
605,000	.....	871,716	54,920	.....	20,000	.....	.....	.....	20,000	.....	.....	36
321,500	.....	4,500,000	80,000	.....	4,500,000	4,300,000	.....	100,000	100,000	.....	.....	37
187,000	.....	123,000	152,000	.....	.....	.....	.....	.....	.....	.....	.....	38
.....	.....	1,423,310	687,043	.....	8,124,175	4,094,853	3,547,924	256,500	.....	186,998	37,900	39
.....	.....	346,000	25,500	.....	10,200	5,200	.....	5,000	.....	.....	.....	40
330,000	.....	2,345,000	287,800	16,500	20,000	.....	.....	20,000	.....	.....	.....	41
400,000	.....	1,041,700	37,743	.....	3,341,405	3,119,271	.....	17,000	80,500	124,634	.....	42
600,000	.....	442,000	.....	.....	2,396,000	2,360,000	.....	36,000	.....	.....	.....	43
532,000	60,000	451,400	4,000	.....	2,177,814	1,837,814	.....	85,000	.....	255,000	.....	44
223,167	.....	563,223	33,858	22,040	4,404,299	4,404,299	.....	.....	.....	.....	.....	45
146,000	.....	873,900	105,000	610,000	6,485,000	6,120,000	.....	205,000	135,000	25,000	.....	46
273,700	.....	636,402	45,851	.....	2,025,626	1,975,889	.....	1,000	.....	48,737	.....	47
319,675	.....	5,507,142	195,244	.....	3,758,800	3,657,300	.....	.....	.....	101,500	.....	48
249,000	.....	880,000	22,100	.....	.....	.....	.....	.....	.....	.....	.....	49
532,037	.....	682,250	174,774	.....	4,084,525	3,727,133	.....	.....	108,975	248,417	.....	50
100,000	.....	2,082,540	140,030	32,500	233,284	.....	.....	151,000	.....	82,284	.....	51
.....	.....	2,041,438	23,387	.....	3,469,060	3,372,013	.....	.....	.....	97,047	.....	52
.....	.....	2,521,500	171,088	.....	2,943,100	2,741,600	.....	170,000	31,500	.....	.....	53

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TABLE 27.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS.									
		Total.	General government buildings.	Police departments.	Fire departments.	Refuse disposal plants and properties of health departments.	Sewer and highway departments.	Asylums, almshouses, and other charitable institutions.	General, and contagious disease hospitals.	Jails and reformatories.	Schools.
54	Trenton, N. J.	$3,018,856	$782,000	$59,929	$220,462	$41,825	$8,432	$30,788	$27,350	.....	$1,247,782
55	Reading, Pa.	2,476,150	29,500	10,000	305,250	10,000	25,000	.....	2,900	.....	1,490,500
56	Dallas, Tex.	3,664,817	11,881	.....	352,218	14,500	44,440	.....	56,479	$70,345	1,296,010
57	Salt Lake City, Utah	4,455,831	665,048	79,449	224,236	9,760	98,211	.....	11,219	1,109	2,195,533
58	Camden, N. J.	2,156,827	152,264	38,957	224,045	.....	17,545	.....	14,350	.....	1,174,311
59	Springfield, Mass.	9,983,249	1,738,550	167,802	658,552	42,671	131,695	97,259	48,970	.....	3,092,689
60	Lynn, Mass.	5,944,275	491,257	65,600	339,894	49,347	163,465	.....	.....	.....	3,339,633
61	Lawrence, Mass.	2,631,281	116,000	57,218	323,062	16,286	61,514	147,650	16,210	.....	1,200,925
62	Tacoma, Wash.	4,663,061	287,000	13,330	353,298	.....	53,612	.....	1,500	.....	2,129,558
63	Des Moines, Iowa	4,475,357	309,204	25,991	382,860	.....	25,540	.....	25,000	.....	2,227,942
64	Wilmington, Del.	1,907,032	102,875	5,000	.....	.....	44,579	.....	.....	.....	1,056,907
65	Kansas City, Kans.	2,722,447	182,565	1,729	180,707	.....	6,768	.....	5,000	17,023	1,339,000
66	Yonkers, N. Y.	3,990,100	362,500	127,000	179,000	10,000	17,500	.....	25,000	.....	2,650,650
67	Youngstown, Ohio	3,353,347	6,443	73,045	297,176	19,396	32,673	.....	4,225	.....	1,650,500
68	Houston, Tex.	2,366,778	654,316	4,095	247,898	7,139	2,686	.....	625	52,163	1,176,825
69	Norfolk, Va.	2,806,338	205,419	88,933	204,158	37,990	41,396	49,574	4,200	120,581	1,006,090
70	Duluth, Minn.	5,021,822	109,107	82,409	298,232	36,298	29,935	.....	36,556	.....	2,773,513
71	Fort Worth, Tex.	3,103,563	327,724	31,297	417,655	.....	17,500	.....	3,000	11,100	1,595,704
72	Somerville, Mass.	3,264,550	71,101	61,852	266,441	3,894	114,084	38,234	44,100	.....	1,623,436
73	St. Joseph, Mo.	2,720,073	142,960	92,330	222,650	.....	.....	4,000	5,239	12,834	1,548,020
74	Utica, N. Y.	2,398,345	199,944	23,763	274,537	.....	.....	10,000	85,872	.....	1,228,100
75	Troy, N. Y.	2,909,173	340,000	107,000	461,613	.....	12,500	.....	8,200	.....	1,348,360
76	Elizabeth, N. J.	1,474,003	162,000	2,000	231,311	.....	29,600	44,000	41,500	.....	668,800
77	Schenectady, N. Y.	2,402,747	119,500	10,000	261,000	.....	1,623	.....	12,024	.....	1,476,000
78	Waterbury, Conn.	4,772,882	373,733	38,293	215,614	8,999	125,843	403,132	.....	.....	1,473,884
79	Akron, Ohio	2,355,440	61,900	74,000	221,000	.....	.....	.....	25,000	.....	1,598,740
80	Oklahoma City, Okla.	3,378,175	88,287	.....	318,619	24,548	13,831	.....	72,146	83,744	2,080,366
81	Manchester, N. H.	3,443,350	251,000	66,678	338,470	.....	94,357	110,510	.....	.....	1,057,055
82	Hoboken, N. J.	2,676,643	187,000	37,000	245,172	.....	7,700	.....	.....	.....	1,415,671
83	Evansville, Ind.	1,630,500	104,000	58,500	181,800	25,000	21,600	.....	10,100	1,500	964,000
84	Wilkes-Barre, Pa.	3,698,525	171,191	88,273	231,084	215	1,523	.....	.....	.....	1,353,400
85	Erie, Pa.	2,093,148	130,510	9,329	248,740	.....	3,198	.....	21,530	.....	1,300,000
86	Peoria, Ill.	2,848,871	262,500	34,930	203,460	.....	11,000	.....	36,640	55,000	1,308,517
87	Fort Wayne, Ind.	2,195,574	92,000	1,500	184,024	11,000	5,000	.....	10,500	.....	1,347,700
88	Harrisburg, Pa.	1,832,478	10,100	5,300	149,475	.....	6,300	.....	24,000	.....	1,398,503
89	Savannah, Ga.	6,811,874	390,000	135,460	249,014	.....	60,000	.....	1,800	.....	816,000
90	Jacksonville, Fla.	3,150,351	526,219	184,612	278,368	38,650	28,680	.....	.....	13,571	448,375
91	East St. Louis, Ill.	1,781,943	144,375	38,958	99,582	2,391	11,670	.....	17,786	.....	1,022,625
92	Terre Haute, Ind.	1,809,328	37,859	7,175	195,069	25,000	3,085	.....	.....	.....	1,162,511
93	Holyoke, Mass.	2,606,558	721,100	.....	267,310	.....	31,300	44,968	31,450	.....	1,165,578
94	Portland, Me.	3,331,600	984,000	25,700	132,400	.....	20,500	196,000	.....	.....	1,077,000
95	South Bend, Ind.	1,748,803	107,229	11,445	139,850	8,000	7,557	.....	.....	.....	1,104,373
96	Charleston, S. C.	1,766,775	212,440	122,525	67,819	.....	16,250	175,000	125,000	.....	494,537
97	Brockton, Mass.	2,101,217	399,500	77,650	173,537	1,300	252,125	59,675	.....	.....	1,018,940
98	Passaic, N. J.	2,047,497	266,250	1,680	146,798	.....	9,019	10,450	38,600	.....	1,116,800
99	Bayonne, N. J.	1,872,584	78,853	78,366	169,248	.....	10,580	.....	.....	.....	1,362,026
100	Johnstown, Pa.	2,065,950	107,000	4,000	198,350	.....	8,000	.....	5,000	.....	1,110,300
101	Wichita, Kans.	1,571,335	143,460	1,000	114,050	.....	3,725	.....	.....	.....	815,000
102	Covington, Ky	1,462,191	212,000	1,675	129,446	6,700	14,570	.....	22,700	33,500	545,600
103	Allentown, Pa.	1,834,500	93,500	9,000	312,000	17,000	1,000	.....	.....	.....	1,150,000
104	Pawtucket, R. I.	2,083,975	56,771	52,042	209,529	.....	49,021	19,152	.....	.....	838,677
105	Springfield, Ill.	2,037,580	103,500	58,000	204,600	.....	5,000	.....	15,000	.....	970,600
106	Altoona, Pa.	1,465,800	54,200	8,800	125,800	.....	27,000	.....	.....	.....	1,209,000
107	Mobile, Ala.	2,058,595	350,000	115,800	329,795	.....	45,000	.....	162,500	.....	430,000
108	Canton, Ohio.	1,646,500	225,000	5,000	290,000	30,000	48,000	.....	1,300	200	810,000
109	Saginaw, Mich.	1,705,210	172,320	24,783	119,725	.....	17,713	.....	14,969	.....	1,108,505

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$1,167,000	$182,200	$1,000	$139,650	.....	$6,065	.....	$49,000	.....	$638,485
111	Sioux City, Iowa	1,822,130	137,845	50,000	125,000	.....	44,800	.....	15,000	.....	1,220,300
112	Atlantic City, N. J.	3,710,266	323,383	34,965	396,050	$20,000	11,050	.....	117,000	.....	1,294,600
113	Rockford, Ill.	1,697,032	114,296	12,769	125,174	.....	13,173	.....	.....	.....	940,000
114	Lancaster, Pa.	1,308,000	52,000	20,000	99,000	25,000	7,000	.....	.....	.....	1,027,000
115	Springfield, Ohio	1,590,582	120,500	31,500	170,000	.....	4,000	.....	120,500	$31,000	899,900
116	Little Rock, Ark.	1,535,700	210,500	.....	60,000	.....	8,000	.....	30,400	.....	800,000
117	Sacramento, Cal.	3,018,378	311,000	4,500	135,800	61,200	20,000	.....	.....	1,000	1,242,000
118	Pueblo, Colo.	1,756,128	63,150	11,579	82,454	.....	5,637	.....	1,100	.....	806,124
119	Chattanooga, Tenn.	1,701,119	262,615	112,925	340,992	.....	12,500	.....	43,650	55,000	519,676
120	Bay City, Mich.	1,377,444	220,500	2,476	145,854	.....	12,406	.....	.....	.....	650,000
121	York, Pa.	1,551,450	2,000	1,000	148,200	.....	17,000	.....	2,000	.....	1,063,400
122	Malden, Mass.	2,017,100	50,000	47,300	162,500	32,900	89,850	$38,950	24,200	.....	1,123,000
123	New Britain, Conn.	1,880,305	259,690	36,700	120,014	.....	48,933	58,735	12,000	.....	937,400
124	Haverhill, Mass.	2,088,165	166,807	7,115	223,100	1,133	50,856	74,262	14,700	.....	966,875

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 100.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Libraries.	Art galleries and museums.	Parks, gardens, and playgrounds.	All other.		Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
$163,250	.....	$375,182	$61,856	.....	$1,696,389	$1,696,389	.....	.....	.....	.....	.....	54
72,000	.....	531,000	.....	.....	3,874,572	3,874,572	.....	.....	.....	.....	.....	55
185,000	.....	1,550,426	53,518	.....	3,035,735	3,035,735	.....	.....	.....	.....	.....	56
325,136	.....	647,411	198,729	.....	6,394,631	6,330,690	.....	.....	.....	$63,941	.....	57
125,450	.....	266,500	143,405	.....	2,828,177	2,666,427	.....	.....	$100,000	61,750	.....	58
.....	.....	3,674,400	330,661	.....	4,595,400	4,595,400	.....	.....	.....	.....	.....	59
329,930	.....	1,042,850	132,299	.....	3,208,485	3,073,612	.....	.....	7,000	127,873	.....	60
90,981	.....	549,848	51,537	.....	1,561,405	1,508,821	.....	.....	.....	52,584	.....	61
140,963	.....	1,528,600	155,200	.....	7,227,295	4,256,313	$2,297,304	$800	672,878	.....	.....	62
505,634	.....	973,186	.....	.....	255,000	.....	.....	10,000	.....	245,000	.....	63
.....	.....	651,671	46,000	.....	3,070,675	2,988,193	.....	10,000	72,482	.....	.....	64
95,500	.....	894,155	.....	.....	2,041,535	1,991,535	.....	.....	.....	50,000	.....	65
84,000	.....	465,450	69,000	.....	3,217,188	3,062,188	.....	.....	153,500	1,500	.....	66
.....	.....	1,194,300	75,589	.....	1,578,832	1,768,832	.....	110,000	.....	.....	.....	67
67,325	.....	88,519	65,187	$3,000	1,650,707	1,300,000	.....	.....	6,050	.....	$344,657	68
85,000	.....	576,547	386,450	.....	2,989,284	2,564,030	.....	358,000	.....	67,254	.....	69
182,000	.....	1,408,407	65,365	.....	4,022,290	2,872,588	945,702	.....	204,000	.....	.....	70
200,000	.....	469,553	10,000	167,728	3,120,617	.....	.....	.....	.....	.....	.....	71
98,761	.....	823,124	119,523	.....	970,607	970,607	.....	.....	.....	.....	.....	72
283,979	.....	371,361	36,700	99,806	69,899	.....	.....	69,899	.....	.....	.....	73
288,247	.....	265,844	24,048	.....	54,495	.....	.....	.....	.....	.....	54,495	74
.....	.....	393,500	238,000	.....	4,644,360	4,500,000	.....	40,000	41,360	63,000	.....	75
132,750	.....	150,222	11,820	.....	45,200	.....	.....	200	45,000	.....	.....	76
.....	.....	505,800	16,800	.....	1,256,855	1,256,355	.....	500	.....	.....	.....	77
.....	.....	2,048,165	85,219	.....	2,791,720	2,791,720	.....	.....	.....	.....	.....	78
135,000	.....	239,800	.....	.....	142,992	95,892	.....	47,100	.....	.....	.....	79
77,917	.....	605,640	10,077	.....	1,201,819	1,201,511	.....	308	.....	.....	.....	80
95,000	.....	1,418,330	11,950	17,040	2,047,485	1,357,500	.....	1,300	.....	688,685	.....	81
156,800	.....	612,300	15,000	.....	865,000	600,000	.....	.....	.....	265,000	.....	82
.....	.....	264,000	.....	.....	2,622,335	1,900,000	.....	29,000	130,000	563,335	.....	83
.....	.....	1,621,100	231,739	.....	78,000	.....	.....	.....	.....	78,000	.....	84
177,927	.....	1,180,000	21,914	.....	2,861,377	2,834,000	.....	600	1,127	.....	25,650	85
199,500	.....	710,424	25,000	.....	240,827	.....	.....	1,750	168,427	.....	70,650	86
204,800	.....	327,250	11,800	.....	2,096,878	1,700,000	345,878	51,000	.....	.....	.....	87
.....	.....	227,700	11,100	.....	2,257,200	2,257,200	.....	.....	.....	.....	.....	88
33,500	.....	5,078,600	47,500	.....	1,869,000	1,225,000	.....	166,000	275,000	203,000	.....	89
121,426	.....	1,610,450	.....	.....	1,872,277	1,044,707	827,570	.....	.....	.....	.....	90
88,655	.....	352,600	3,301	.....	500	.....	.....	500	.....	.....	.....	91
138,129	.....	236,500	4,000	.....	133,495	.....	.....	.....	.....	133,495	.....	92
.....	.....	329,402	15,450	.....	2,509,929	1,334,380	1,475,549	.....	.....	.....	.....	93
133,400	.....	628,000	134,600	.....	5,004,399	4,848,899	.....	500	.....	155,000	.....	94
108,500	.....	225,217	36,632	.....	1,635,199	1,634,234	.....	965	.....	.....	.....	95
.....	$5,000	489,954	58,250	.....	377,722	.....	.....	.....	5,287	.....	372,435	96
51,000	.....	58,800	8,690	.....	2,126,118	2,102,118	.....	.....	.....	24,000	.....	97
178,750	.....	271,650	7,500	.....	.....	.....	.....	.....	.....	.....	.....	98
91,000	.....	82,509	.....	.....	579,487	505,171	.....	.....	74,316	.....	.....	99
.....	.....	497,000	136,300	.....	150	.....	.....	150	.....	.....	.....	100
5,000	.....	489,100	.....	.....	210,500	.....	.....	500	.....	.....	210,000	101
119,000	.....	876,000	1,000	.....	1,656,168	1,593,168	.....	23,000	.....	.....	38,000	102
.....	.....	252,000	.....	.....	1,057,166	1,057,166	.....	.....	.....	.....	.....	103
356,175	.....	481,926	20,691	.....	2,644,671	2,586,102	.....	.....	30,943	27,536	.....	104
162,028	.....	507,352	11,500	60,000	1,005,257	755,257	.....	.....	.....	250,000	.....	105
.....	.....	41,000	.....	.....	2,433,000	2,433,000	.....	.....	.....	.....	.....	106
.....	.....	625,500	.....	.....	3,625,000	1,515,000	.....	25,000	2,022,000	63,000	.....	107
102,000	.....	135,000	.....	.....	1,300,000	1,000,000	.....	100,000	.....	.....	200,000	108
43,845	.....	183,500	19,850	.....	1,234,072	920,000	.....	12,000	.....	199,300	102,772	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$117,000	.....	$23,500	$10,100	.....	$1,800,587	$1,800,000	.....	$587	.....	.....	.....	110
18,000	.....	118,095	93,000	.....	676,618	666,198	.....	417	.....	$10,000	.....	111
.....	.....	1,378,218	135,000	.....	1,652,779	1,652,779	.....	.....	.....	.....	.....	112
170,000	.....	215,544	106,076	.....	936,716	936,716	.....	.....	.....	.....	.....	113
.....	.....	75,000	3,000	.....	2,145,000	2,010,000	.....	135,000	.....	.....	.....	114
109,182	.....	104,000	.....	.....	686,650	680,500	.....	150	.....	6,000	.....	115
119,000	.....	207,800	100,000	$75,000	88,000	.....	.....	.....	$40,000	48,000	.....	116
80,000	$650,000	409,378	103,500	.....	2,573,000	2 251,000	.....	.....	303,000	19,000	.....	117
127,832	25,000	620,252	13,000	.....	1,895,100	1,880,000	.....	100	.....	15,000	.....	118
101,367	.....	231,994	20,500	.....	101,573	.....	.....	.....	45,873	.....	$55,700	119
83,501	.....	251,157	11,250	.....	1,104,631	983,623	$103,574	2,250	6,000	9,184	.....	120
8,500	.....	288,500	20,850	.....	.....	.....	.....	.....	.....	.....	.....	121
170,000	.....	263,500	14,900	.....	970,134	962,334	.....	.....	.....	7,800	.....	122
.....	.....	401,683	5,150	.....	2,816,878	2,670,130	.....	.....	.....	111,150	35,598	123
214,600	.....	366,132	2,586	.....	1,533,701	1,528,101	.....	3,200	.....	2,400	.....	124

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TABLE 27.—VALUE AT CLOSE OF FISCAL YEAR OF PROPERTIES

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS.									
		Total.	General government buildings.	Police departments.	Fire departments.	Refuse disposal plants and properties of health departments.	Sewer and highway departments.	Asylums, almshouses, and other charitable institutions.	General, and contagious disease hospitals.	Jails and reformatories.	Schools.
125	Salem, Mass.	$1,618,380	$85,000	$17,400	$163,900	$3,000	$10,800	$135,316	$2,500	.....	$937,000
126	Lincoln, Nebr.	1,140,827	79,750	8,886	145,881	.....	3,555	.....	6,975	.....	607,430
127	Berkeley, Cal.	1,669,200	184,300	6,200	92,050	5,000	26,000	.....	.....	.....	1,160,750
128	Davenport, Iowa	2,445,660	156,000	44,000	151,800	2,500	21,160	.....	.....	.....	1,200,000
129	Topeka, Kans.	1,402,885	84,996	8,809	107,731	19,500	4,330	.....	12,000	.....	877,775
130	McKeesport, Pa.	1,361,870	5,000	68,300	57,000	18,000	21,270	14,500	.....	.....	955,000
131	Flint, Mich.	1,128,903	394,203	.....	51,000	.....	5,000	1,000	84,700	.....	500,000
132	Tampa, Fla.	2,418,912	79,500	5,800	111,950	30,500	75,000	.....	51,700	$10,300	167,162
133	San Diego, Cal.	5,841,500	95,000	51,000	350,000	.....	21,000	.....	.....	.....	1,041,000
134	El Paso, Tex.	3,598,380	200,300	100,000	108,400	5,338	32,788	.....	5,866	.....	667,000
135	Wheeling, W. Va.	1,678,436	129,250	8,094	164,142	36,353	81,652	.....	2,500	5,500	946,845
136	Racine, Wis.	1,369,097	65,000	12,997	117,425	.....	11,800	.....	2,500	.....	762,375
137	Kalamazoo, Mich.	1,362,436	71,000	1,200	129,000	.....	10,000	.....	1,200	.....	784,316
138	Superior, Wis.	1,592,515	159,462	8,597	153,640	.....	7,703	.....	4,318	.....	948,915
139	Augusta, Ga.	978,966	55,472	10,527	118,690	15,596	46,922	.....	33,000	44,000	498,000
140	Macon, Ga.	891,350	79,500	5,000	133,000	.....	30,000	.....	.....	6,500	274,350
141	Newton, Mass.	3,163,680	67,825	102,221	268,908	500	129,624	31,123	58,000	.....	1,998,928
142	Butte, Mont.	1,204,163	98,000	11,140	116,102	41,850	22,100	.....	.....	.....	601,295
143	Woonsocket, R. I.	847,610	192,954	36,877	70,967	1,000	19,729	13,178	.....	.....	439,065
144	Chester, Pa.	653,852	40,500	1,000	29,000	.....	1,000	.....	.....	.....	582,352
145	Montgomery, Ala.	1,605,875	176,250	69,700	230,500	73,000	122,700	.....	24,000	.....	497,725
146	Fitchburg, Mass.	1,812,603	112,314	57,021	147,172	.....	33,076	47,902	242,082	.....	753,253
147	Dubuque, Iowa.	1,000,700	22,000	6,000	150,000	.....	15,000	.....	.....	.....	540,000
148	Galveston, Tex.	1,096,300	152,000	.....	137,300	.....	5,000	.....	25,000	.....	546,000
149	Elmira, N. Y.	1,310,500	200,000	5,000	105,000	.....	7,500	.....	.....	.....	825,000
150	New Castle, Pa.	818,616	80,000	.....	81,000	12,000	2,500	.....	1,500	.....	625,866
151	West Hoboken, N. J.	673,550	23,800	.....	50,400	.....	600	.....	.....	.....	525,450
152	Knoxville, Tenn.	894,863	31,500	1,500	209,105	1,917	45,036	.....	102,500	.....	483,305
153	Hamilton, Ohio	1,009,880	54,000	5,000	148,305	2,000	2,000	.....	.....	.....	524,005
154	Springfield, Mo.	*615,599	.....	500	95,000	.....	4,000	.....	1,700	2,000	375,000
155	East Orange, N. J.	1,878,182	44,842	21,316	138,062	.....	12,047	.....	.....	.....	1,400,991
156	Quincy, Ill.	1,521,262	52,589	1,273	112,608	.....	7,466	.....	8,000	7,736	563,500
157	Roanoke, Va.	914,640	53,377	.....	158,674	.....	51,396	31,630	.....	23,416	352,221
158	Lexington, Ky.	639,822	.....	15,862	57,450	16,776	6,136	.....	7,000	22,625	294,160
159	Huntington, W. Va.	860,040	132,000	5,000	73,500	.....	2,500	.....	.....	5,000	500,000
160	Joliet, Ill.	1,167,372	33,500	36,985	96,305	12,900	10,000	.....	17,500	.....	680,012
161	Auburn, N. Y.	973,077	32,000	4,000	93,975	.....	26,187	.....	27,350	.....	761,344
162	Charlotte, N. C.	425,976	197,026	2,522	31,302	10,000	8,626	.....	1,500	.....	155,000
163	Taunton, Mass.	1,172,219	83,500	57,115	173,500	.....	9,800	50,304	500	.....	531,500
164	Everett, Mass.	1,203,147	4,730	33,760	104,775	9,999	12,872	242	14,000	.....	810,655
165	Portsmouth, Va.	412,600	70,700	600	54,000	21,500	3,800	10,700	.....	15,700	216,500
166	Pittsfield, Mass.	1,366,832	121,300	22,281	106,419	.....	.....	41,560	.....	.....	850,472
167	Quincy, Mass.	1,350,047	50,000	7,000	101,750	.....	450	35,000	44,000	.....	870,150
168	Cedar Rapids, Iowa.	1,413,699	173,537	12,294	41,897	.....	2,884	.....	3,450	.....	819,600
169	Oshkosh, Wis.	1,039,031	60,864	7,575	95,564	.....	4,828	.....	.....	.....	530,154
170	Perth Amboy, N. J.	710,004	40,764	11,000	72,943	.....	.....	16,841	.....	.....	495,456
171	Lansing, Mich.	1,242,519	210,000	4,519	87,000	.....	3,000	.....	.....	.....	639,000
172	Pasadena, Cal.	1,415,050	111,750	3,300	140,200	1,500	23,000	.....	.....	.....	683,000
173	Amsterdam, N. Y.	400,600	.....	.....	63,200	.....	.....	.....	10,000	800	307,500
174	Jackson, Mich.	920,375	8,000	17,500	130,700	.....	12,000	.....	69,125	.....	473,600
175	Jamestown, N. Y.	952,591	118,000	7,000	64,000	.....	4,500	.....	105,000	.....	569,741
176	San Jose, Cal.	2,256,173	199,000	1,000	259,235	.....	21,000	.....	.....	.....	1,280,438
177	Decatur, Ill.	915,452	500	1,500	58,562	.....	.....	.....	.....	.....	592,791
178	Mount Vernon, N. Y.	1,351,554	.....	.....	149,634	.....	10,000	.....	.....	.....	1,010,120
179	Joplin, Mo.	689,200	51,000	6,000	41,000	.....	6,000	.....	1,250	.....	563,480
180	Williamsport, Pa.	816,765	105,000	1,565	88,100	.....	3,600	.....	6,500	36,000	425,000
181	Niagara Falls, N. Y.	786,200	41,000	4,000	112,500	.....	2,000	.....	2,250	.....	531,000
182	Muskogee, Okla.	1,236,512	20,000	5,000	75,000	.....	14,500	.....	15,000	250,500	496,512
183	Lima, Ohio.	982,900	50,000	19,500	73,000	.....	1,500	.....	5,400	.....	702,000
184	Chelsea, Mass.	1,802,350	349,000	80,000	145,500	.....	53,150	.....	2,300	.....	850,000
185	Aurora, Ill.	1,080,708	80,000	13,590	72,700	.....	2,899	.....	.....	.....	495,350
186	New Rochelle, N. Y.	1,464,385	94,000	16,575	193,200	.....	24,200	.....	.....	.....	904,610
187	Austin, Tex.	666,315	63,000	.....	93,200	4,200	6,690	.....	22,500	.....	376,725
188	LaCrosse, Wis.	933,025	70,500	1,461	97,208	.....	8,250	.....	1,000	.....	542,205
189	Newport, Ky.	875,854	51,700	.....	19,300	.....	8,454	.....	.....	40,000	680,400
190	Orange, N. Y.	656,997	.....	15,894	60,714	.....	.....	29,764	.....	.....	548,825
191	Lorain, Ohio.	684,400	35,000	23,200	100,500	.....	.....	.....	3,000	.....	417,700
192	Council Bluffs, Iowa.	901,600	25,000	22,500	108,500	.....	3,500	.....	2,100	.....	.....
193	Lynchburg, Va.	892,875	27,500	1,500	43,750	25,000	26,000	22,500	36,000	32,000	495,500

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 100.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Libraries.	Art galleries and museums.	Parks, gardens, and playgrounds.	All other.		Total.	Water-supply systems.	Electric-light and power systems and gas-supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
$116,800	.....	$119,700	$26,964	.....	$2,156,394	$1,993,094	.....	$52,600	.....	$110,700	.....	125
161,500	.....	125,000	1,850	$150,000	1,495,000	1,450,000	.....	45,000	.....	.....	.....	126
134,000	.....	35,000	25,900	.....	106,600	.....	.....	.....	$106,600	.....	.....	127
165,000	.....	700,000	5,200	.....	5,000	.....	.....	.....	5,000	.....	.....	128
65,000	.....	219,470	3,274	.....	852,688	852,088	.....	600	.....	.....	.....	129
85,800	.....	48,400	88,600	.....	1,216,500	1,114,000	.....	100,000	2,500	.....	.....	130
.....	.....	93,000	.....	.....	450,100	450,000	.....	100	.....	.....	.....	131
.....	.....	1,865,000	22,000	.....	10,000	.....	.....	.....	.....	10,000	.....	132
206,500	.....	4,068,000	6,000	.....	1,990,000	1,920,000	.....	.....	.....	70,000	.....	133
319,000	.....	2,147,500	12,188	.....	1,215,143	1,215,143	.....	.....	.....	.....	.....	134
105,000	.....	29,500	169,600	.....	1,875,409	1,050,606	$441,803	355,000	25,000	3,000	.....	135
102,500	.....	285,000	9,500	.....	54,446	.....	.....	.....	.....	54,446	.....	136
135,635	.....	226,035	4,050	67,317	626,081	544,081	.....	32,000	.....	50,000	.....	137
74,500	.....	110,051	125,329	.....	136,415	.....	.....	.....	136,415	.....	.....	138
.....	.....	107,200	49,559	.....	3,463,537	1,283,227	.....	300	35,000	41,050	$2,103,960	139
.....	.....	315,000	48,000	.....	785,269	705,269	.....	30,000	.....	50,000	.....	140
78,800	.....	300,851	126,900	.....	2,418,698	2,412,398	.....	.....	.....	6,300	.....	141
281,074	.....	.....	32,602	.....	.....	.....	.....	.....	.....	.....	.....	142
21,000	.....	31,840	21,000	.....	1,069,396	1,069,396	.....	.....	.....	.....	.....	143
.....	.....	.....	.....	.....	28,000	.....	.....	.....	28,000	.....	.....	144
72,000	.....	288,500	61,300	.....	2,401,080	2,148,780	.....	116,000	119,000	17,300	.....	145
176,247	.....	222,426	21,110	.....	1,271,784	1,263,309	.....	.....	.....	8,475	.....	146
141,700	.....	126,000	.....	.....	849,000	800,000	.....	4,000	45,000	.....	.....	147
.....	.....	194,000	37,000	75,000	1,655,000	1,630,000	.....	.....	.....	25,000	.....	148
.....	.....	168,000	.....	.....	224,500	.....	.....	.....	.....	224,500	.....	149
.....	.....	5,000	10,750	.....	90,000	.....	.....	.....	.....	.....	90,000	150
33,300	.....	40,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	151
.....	.....	20,000	.....	.....	1,460,584	1,360,584	.....	100,000	.....	.....	.....	152
31,570	.....	173,000	70,000	.....	1,470,147	1,024,872	445,225	50	.....	.....	.....	153
60,399	.....	22,000	55,000	.....	8,962	.....	.....	.....	.....	8,962	.....	154
144,647	.....	109,784	6,493	.....	1,333,293	1,333,293	.....	.....	.....	.....	.....	155
94,700	.....	670,890	2,500	.....	244,676	.....	.....	30,176	170,500	44,000	.....	156
.....	.....	236,926	7,000	.....	66,854	.....	.....	51,854	.....	15,000	.....	157
111,250	.....	93,335	15,198	.....	50,180	.....	.....	50,180	.....	.....	.....	158
90,000	.....	52,040	.....	.....	20,500	.....	.....	500	5,000	15,000	.....	159
202,000	.....	56,770	21,400	.....	733,500	733,500	.....	.....	.....	.....	.....	160
.....	.....	16,000	12,821	.....	693,712	600,521	.....	.....	.....	30,000	63,191	161
.....	.....	20,000	.....	.....	582,960	565,000	.....	.....	.....	17,960	.....	162
170,000	.....	71,500	24,500	.....	1,851,332	1,423,545	383,037	.....	300	44,450	.....	163
86,671	.....	83,312	42,131	.....	395,263	361,713	.....	.....	.....	33,550	.....	164
.....	.....	.....	19,100	.....	163,116	.....	.....	42,000	100,000	16,116	25,000	165
.....	.....	185,000	39,800	.....	1,526,123	1,525,772	.....	351	.....	.....	.....	166
128,800	.....	79,000	33,897	.....	1,393,400	1,308,000	.....	400	.....	85,000	.....	167
130,000	.....	230,037	.....	.....	700,344	700,000	.....	344	.....	.....	.....	168
133,785	.....	196,851	9,410	.....	15,000	.....	.....	.....	.....	15,000	.....	169
23,000	.....	50,000	.....	.....	899,640	899,640	.....	.....	.....	.....	.....	170
42,500	.....	250,000	6,500	.....	880,000	550,000	275,000	5,000	.....	50,000	.....	171
78,000	.....	337,300	37,000	.....	964,350	.....	496,800	.....	.....	.....	467,550	172
.....	.....	10,000	9,100	.....	1,101,770	1,101,770	.....	.....	.....	.....	.....	173
111,450	.....	98,000	.....	.....	950,120	869,320	.....	.....	.....	80,800	.....	174
.....	.....	84,350	.....	.....	851,426	703,930	147,496	.....	.....	.....	.....	175
94,000	.....	401,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	176
139,099	.....	123,000	.....	105,875	517,491	517,491	.....	.....	.....	.....	.....	177
95,000	.....	74,000	12,800	.....	.....	.....	.....	.....	.....	.....	.....	178
.....	.....	20,500	.....	.....	100,200	.....	85,000	200	.....	15,000	.....	179
.....	.....	151,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	180
87,000	.....	.....	6,450	.....	200,000	200,000	.....	.....	.....	.....	.....	181
5,000	.....	355,000	.....	.....	745,000	600,000	.....	20,000	.....	25,000	100,000	182
44,000	.....	87,500	.....	.....	985,000	972,500	.....	12,500	.....	.....	.....	183
66,000	.....	193,900	62,500	.....	572,648	572,648	.....	.....	.....	.....	.....	184
102,000	.....	50,303	263,866	85,474	584,579	580,579	.....	.....	.....	4,000	.....	185
33,500	.....	190,000	8,300	.....	9,300	.....	.....	.....	9,300	.....	.....	186
.....	.....	100,000	.....	.....	874,928	594,584	230,344	.....	.....	50,000	.....	187
.....	.....	183,501	28,900	.....	801,505	579,998	.....	34,500	1,800	.....	185,207	188
56,000	.....	20,000	.....	.....	912,200	856,000	.....	200	10,000	.....	46,000	189
.....	.....	.....	1,800	90,000	1,800,000	1,800,000	.....	.....	.....	.....	.....	190
30,000	.....	74,500	500	.....	633,600	617,600	.....	.....	54,000	12,000	.....	191
172,000	.....	568,000	.....	.....	7,000	.....	.....	7,000	.....	.....	.....	192
.....	.....	90,000	93,125	.....	1,521,275	1,397,275	.....	120,000	.....	4,000	.....	193

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TABLE 28.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 102.]

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.

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.	$55,572,317	[1] $174,515,550	(1)	$35,865,562	.....	.....
2	Chicago, Ill.	66,167,257	515,172	(2)	15,164,084	.....	.....
3	Philadelphia, Pa.	44,757,778	(2)	(2)	24,571,084	.....	.....
4	St. Louis, Mo.	.....	.....	.....	2,650,000	.....	.....
5	Boston, Mass.	[3] 813,000	(2)	(2)	9,942,958	(2)	.....
6	Cleveland, Ohio.	14,713,603	16,525,339	$235,183	10,465,381	$103,184	.....
7	Baltimore, Md.	8,680,213	[1] 12,750,203	(1)	1,178,593	(2)	.....
8	Pittsburgh, Pa.	8,709,000	24,980,000	(2)	2,100,000	4,576,726	.....

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.

9	Detroit, Mich.	(2)	(2)	(2)	$150,000	(2)	(2)
10	Buffalo, N. Y.	$1,979,618	$463,823	$43,799	508,175	$2,051,100	.....
11	San Francisco, Cal.	7,287,307	24,400,000	403,000	119,000	.....	.....
12	Milwaukee, Wis.	6,755,505	[1] 12,345,676	(1)	2,331,668	290,000	$65,000
13	Cincinnati, Ohio.	7,640,000	37,530,000	3,600,000	[4] 8,015,500	3,995,000	.....
14	Newark, N. J.	5,127,709	11,886,059	(2)	850,717	2,730,145	.....
15	Los Angeles, Cal.	3,835,000	1,245,260	(2)	944,069	.....	89,675
16	New Orleans, La.	11,000,000	8,517,700	(2)	675,200	.....	.....
17	Washington, D. C.	(2)	(2)	(2)	4,755,410	(2)	.....
18	Minneapolis, Minn.	7,746,483	6,524,244	2,468,869	2,092,910	178,472	.....

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.

19	Jersey City, N. J.	$551,943	(2)	(2)	$85,804	.....	.....
20	Seattle, Wash.	6,543,016	$8,369,035	$3,793,622	252,227	$8,272,402	.....
21	Kansas City, Mo.	5,400,000	6,846,592	(2)	43,000	81,656	.....
22	Indianapolis, Ind.	4,504,904	9,256,981	2,092,376	7,513,343	.....	.....
23	Providence, R. I.	8,878,265	(2)	(2)	1,015,606	.....	$24,661
24	Louisville, Ky.	7,385,000	10,260,000	1,040,000	83,000	2,120,000	.....
25	Rochester, N. Y.	4,118,103	7,308,008	988,806	849,612	237,788	2,534
26	Denver, Colo.	5,743,200	8,694,700	(2)	1,143	.....	.....
27	Portland, Oreg.	4,400,000	(2)	(2)	1,075,450	.....	368,088
28	St. Paul, Minn.	2,775,000	5,245,430	3,497,740	2,855,000	5,696,540	50,000
29	Columbus, Ohio.	4,912,717	9,282,108	240,763	[5] 1,383,960	.....	299,435
30	Toledo, Ohio.	3,036,879	9,234,205	2,525,969	714,507	.....	.....
31	Atlanta, Ga.	2,390,038	3,055,851	1,346,275	799,622	.....	781
32	Oakland, Cal.	2,646,000	7,030,000	1,836,000	30,000	.....	.....
33	Worcester, Mass.	[6] 6,487,040	2,184,115	843,886	138,179	733,114	.....
34	Birmingham, Ala.	1,724,701	3,123,002	669,577	77,064	8,043	.....
35	Syracuse, N. Y.	2,300,585	2,925,113	288,823	206,433	.....	.....
36	New Haven, Conn.	1,033,095	1,735,264	816,600	912,716	.....	.....
37	Memphis, Tenn.	2,675,000	5,700,000	150,000	135,000	.....	.....
38	Scranton, Pa.	1,396,448	1,723,420	189,479	659,200	.....	.....
39	Richmond, Va.	2,335,184	(2)	(2)	247,702	.....	.....
40	Paterson, N. J.	1,660,000	(2)	(2)	(2)	(2)	(2)
41	Omaha, Nebr.	2,905,854	9,186,699	1,312,505	12,000	1,774,896	.....
42	Fall River, Mass.	2,536,038	1,753,309	699,125	193,600	.....	.....
43	Dayton, Ohio.	1,927,365	3,050,000	1,400,000	1,200,000	200,000	532,000
44	Grand Rapids, Mich.	(2)	(2)	(2)	363,540	(2)	750,000
45	Spokane, Wash.	1,800,074	3,472,599	904,880	1,003,023	3,692,522	.....
46	Nashville, Tenn.	1,915,000	3,435,000	870,000	500,000	2,500,000	.....
47	Lowell, Mass.	6,378,126	(2)	(2)	605,000	(2)	(2)
48	Cambridge, Mass.	2,163,513	(2)	(2)	2,147,001	.....	(2)
49	Bridgeport, Conn.	1,470,103	2,828,125	386,000	652,000	(2)	(2)
50	New Bedford, Mass.	1,570,000	1,297,000	391,000	1,480,605	383,491	8,600
51	San Antonio, Tex.	600,000	(2)	(2)	136,500	(2)	(2)
52	Hartford, Conn.	1,490,000	2,470,000	555,000	4,340,000	(2)	(2)
53	Albany, N. Y.	(2)	(2)	(2)	(2)	(2)	(2)

[1] Value of sidewalks included with that of pavements, gutters, and curbing.
[2] Not reported.
[3] Value of pumping station.
[4] Includes value of county roads and bridges.
[5] Includes value of grade crossings.
[6] Includes value of filtration plant and pumping station.

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TABLE 28.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 102.

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges, other than toll.	All other.	
54	Trenton, N. J.	(1)	(1)	(1)	(1)	(1)	(1)
55	Reading, Pa.	[2] $1,427,000	(1)	(1)	$12,500	(1)	(1)
56	Dallas, Tex.	709,836	$1,800,000	(1)	(1)	(1)	(1)
57	Salt Lake City, Utah	2,346,663	3,183,334	$1,470,086	29,702	$19,340	(1)
58	Camden, N. J.	756,298	1,232,944	(1)	(1)	(1)	(1)
59	Springfield, Mass.	1,485,840	1,797,316	431,011	295,500	568,289	(1)
60	Lynn, Mass.	1,647,804	791,886	(1)	3,999	(1)	(1)
61	Lawrence, Mass.	1,466,690	(1)	(1)	226,173	(1)	(1)
62	Tacoma, Wash.	1,387,742	6,010,447	(1)	392,674	.....	.....
63	Des Moines, Iowa	1,555,862	3,567,473	(1)	684,132	(1)	(1)
64	Wilmington, Del.	1,338,338	[2] 1,492,806	(2)	(1)	(1)	(1)
65	Kansas City, Kans.	991,010	2,065,711	379,137	32,000	1,123,419	$45,200
66	Yonkers, N. Y.	(1)	(1)	(1)	(1)	(1)	(1)
67	Youngstown, Ohio	1,163,024	2,116,896	680,386	.....	(1)	(1)
68	Houston, Tex.	935,646	1,259,020	(1)	97,824	620,133	(1)
69	Norfolk, Va.	1,345,468	[2] 3,048,601	(2)	163,778	(1)	(1)
70	Duluth, Minn.	2,010,644	1,292,099	603,352	433,917	(1)	(1)
71	Fort Worth, Tex.	.....	.....	.....	.....	.....	.....
72	Somerville, Mass.	1,255,866	(1)	(1)	32,544	(1)	(1)
73	St. Joseph, Mo.	2,162,000	2,414,500	305,000	58,000	888,200	(1)
74	Utica, N. Y.	1,017,402	2,147,464	16,643	169,824	(1)	(1)
75	Troy, N. Y.	1,051,000	2,455,000	950,000	126,590	(1)	(1)
76	Elizabeth, N. J.	(1)	(1)	(1)	(1)	(1)	(1)
77	Schenectady, N. Y.	1,307,989	2,611,008	652,202	(1)	583,935	(1)
78	Waterbury, Conn.	1,534,000	647,466	106,442	165,500	195,329	(1)
79	Akron, Ohio	923,000	2,114,000	775,000	302,000	19,000	(1)
80	Oklahoma City, Okla.	788,055	4,157,000	475,000	25,068	40,359	150
81	Manchester, N. H.	1,200,000	(1)	(1)	386,500	3,600	(1)
82	Hoboken, N. J.	(1)	(1)	(1)	24,800	(1)	(1)
83	Evansville, Ind.	750,426	2,021,779	421,480	.....	220,029	.....
84	Wilkes-Barre, Pa.	768,250	1,141,450	263,050	30,000	515,000	(1)
85	Erie, Pa.	1,051,287	1,821,880	300,000	140,530	(1)	(1)
86	Peoria, Ill.	1,804,813	2,236,678	111,709	392,000	(1)	(1)
87	Fort Wayne, Ind.	1,998,446	2,406,610	381,815	(1)	290,000	.....
88	Harrisburg, Pa.	1,000,000	[3] 1,789,388	(3)	600,000	(1)	(1)
89	Savannah, Ga.	778,000	2,015,000	328,000	50,000	150,000	(1)
90	Jacksonville, Fla.	802,026	[2] 1,195,872	(3)	442,336	(1)	(1)
91	East St. Louis, Ill.	45,000	(1)	(1)	60,000	(1)	(1)
92	Terre Haute, Ind.	553,575	924,502	456,420	.....	201,172	(1)
93	Holyoke, Mass.	678,867	1,241,157	277,753	460,000	(1)	(1)
94	Portland, Me.	(1)	(1)	(1)	500,000	(1)	(1)
95	South Bend, Ind.	723,421	1,793,384	576,153	(1)	(1)	(1)
96	Charleston, S. C.	(1)	(1)	(1)	(1)	(1)	(1)
97	Brockton, Mass.	1,265,014	(1)	(1)	(1)	(1)	(1)
98	Passaic, N. J.	421,000	(1)	(1)	(1)	(1)	(1)
99	Bayonne, N. J.	(1)	(1)	(1)	(1)	(1)	(1)
100	Johnstown, Pa.	118,000	470,000	(1)	87,500	288,000	(1)
101	Wichita, Kans.	1,200,000	2,750,000	300,000	29,000	(1)	(1)
102	Covington, Ky.	618,490	1,916,595	628,000	9,000	12,000	.....
103	Allentown, Pa.	287,095	(1)	(1)	115,000	.....	.....
104	Pawtucket, R. I.	1,203,010	1,041,001	170,000	282,449	82,280	.....
105	Springfield, Ill.	956,638	2,659,434	(1)	1,100	.....	.....
106	Altoona, Pa.	720,000	[3] 875,000	(3)	.....	.....	.....
107	Mobile, Ala.	480,000	1,055,000	511,000	50,000	.....	.....
108	Canton, Ohio.	680,000	950,000	460,000	.....	.....	.....
109	Saginaw, Mich.	1,218,612	[3] 3,375,365	(3)	449,580	.....	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$1,193,209	$516,729	$369,600	$350,183	.....	$20,000
111	Sioux City, Iowa	495,000	1,836,000	442,600	157,597	$580,000	.....
112	Atlantic City, N. J.	(1)	1,066,280	(1)	.....	.....	45,000
113	Rockford, Ill.	70,320	72,479	(1)	180,103	.....	.....
114	Lancaster, Pa.	(1)	(1)	(1)	3,375	.....	.....
115	Springfield, Ohio	687,663	968,782	226,410	48,000	.....	.....
116	Little Rock, Ark.	185,000	850,000	(1)	.....	120,000	.....
117	Sacramento, Cal.	822,000	1,442,280	310,000	11,000	90,000	275,000
118	Pueblo, Colo.	911,000	453,000	224,900	501,000	.....	262,500
119	Chattanooga, Tenn.	1,081,343	1,201,560	245,000	68,000	.....	.....
120	Bay City, Mich.	109,262	458,206	84,376	303,339	.....	.....
121	York, Pa.	518,000	336,200	515,000	10,600	1,317,000	.....
122	Malden, Mass.	754,994	(1)	(1)	.....	.....	.....
123	New Britain, Conn.	1,200,000	270,600	(1)	9,000	.....	.....
124	Haverhill, Mass.	(1)	(1)	(1)	(1)	(1)	(1)

[1] Not reported. [2] Includes value of pumping and disposal plant. [3] Value of sidewalk included with that of street pavements, gutters, and curbing.

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TABLE 28.—REPLACEMENT VALUE OF PUBLIC IMPROVEMENTS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 102.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Sewer systems.	HIGHWAYS.				All other public improvements.
			Street pavements, gutters, and curbing.	Sidewalks.	Bridges, other than toll.	All other.	
125	Salem, Mass	(1)	(1)	(1)	(1)	(1)	(1)
126	Lincoln, Nebr	$635,000	$1,665,000	$410,000	$120,500	$13,000	.....
127	Berkeley, Cal	529,000	2,625,000	595,000	5,000	73,000	.....
128	Davenport, Iowa	595,478	2,648,199	(1)	.....	.....	.....
129	Topeka, Kans	770,000	2,000,000	(1)	235,000	.....	.....
130	McKeesport, Pa	488,500	1,223,000	308,000	18,000	.....	.....
131	Flint, Mich	(1)	(1)	(1)	34,000	(1)	(1)
132	Tampa, Fla	228,000	835,000	(1)	65,000	(1)	(1)
133	San Diego, Cal	850,000	2,600,000	810,000	80,000	100,000	(1)
134	El Paso, Tex	215,000	1,200,000	(1)	(1)	2,000	(1)
135	Wheeling, W. Va	665,280	1,324,500	39,000	245,000	(1)	(1)
136	Racine, Wis	575,000	945,000	(1)	200,000	150,000	$100,000
137	Kalamazoo, Mich	(1)	(1)	(1)	13,984	(1)	(1)
138	Superior, Wis	965,000	2,454,000	491,000	94,000	.....	.....
139	Augusta, Ga	646,017	1,137,971	(1)	242,000	(1)	(1)
140	Macon, Ga	410,008	400,000	315,000	40,000	(1)	(1)
141	Newton, Mass	2,008,304	(1)	(1)	(1)	(1)	(1)
142	Butte, Mont	475,000	740,000	320,000	(1)	200,000	(1)
143	Woonsocket, R. I	462,105	309,051	37,630	282,221	.....	.....
144	Chester, Pa	(1)	(1)	(1)	.....	.....	.....
145	Montgomery, Ala	785,108	1,275,015	(1)	51,300	.....	.....
146	Fitchburg, Mass	451,285	543,948	(1)	210,156	165,484	.....
147	Dubuque, Iowa	154,172	631,231	132,000	(1)	162,852	.....
148	Galveston, Tex	302,663	(1)	(1)	(1)	(1)	(1)
149	Elmira, N. Y	242,900	473,500	408,860	242,500	(1)	(1)
150	New Castle, Pa	638,500	1,370,000	203,500	(1)	10,500	(1)
151	West Hoboken, N. J	(1)	(1)	(1)	.....	.....	.....
152	Knoxville, Tenn	308,531	2,307,210	442,147	357,627	(1)	(1)
153	Hamilton, Ohio	736,663	991,300	55,000	1,700	(1)	(1)
154	Springfield, Mo	463,222	716,540	112,806	50,000	(1)	(1)
155	East Orange, N. J	1,095,459	2,033,657	490,491	.....	.....	36,776
156	Quincy, Ill	225,000	645,000	(1)	7,000	.....	.....
157	Roanoke, Va	411,521	583,325	231,758	57,867	.....	.....
158	Lexington, Ky	310,000	745,400	100,000	27,000	.....	.....
159	Huntington, W. Va	346,960	1,138,925	435,600	2,000	25,000	.....
160	Joliet, Ill	506,400	919,600	(1)	215,000	.....	.....
161	Auburn, N. Y	662,272	357,407	5,760	.....	3,092	.....
162	Charlotte, N. C	157,942	[2]308,142	(2)	.....	.....	.....
163	Taunton, Mass	500,000	373,250	107,850	91,270	.....	.....
164	Everett, Mass	667,280	434,216	121,006	.....	70,450	.....
165	Portsmouth, Va	257,771	858,741	(1)	5,000	(1)	(1)
166	Pittsfield, Mass	729,107	(1)	(1)	(1)	(1)	(1)
167	Quincy, Mass	901,300	(1)	(1)	(1)	(1)	(1)
168	Cedar Rapids, Iowa	217,600	730,835	157,000	315,000	(1)	(1)
169	Oshkosh, Wis	325,000	76,030	(1)	242,574	(1)	(1)
170	Perth Amboy, N. J	(1)	(1)	(1)	(1)	(1)	(1)
171	Lansing, Mich	320,000	416,000	247,000	98,000	(1)	(1)
172	Pasadena, Cal	400,000	1,608,000	295,000	43,000	(1)	(1)
173	Amsterdam, N. Y	433,000	242,900	35,000	37,000	72,000	.....
174	Jackson, Mich	331,745	263,108	336,219	(1)	(1)	(1)
175	Jamestown, N. Y	355,000	668,000	25,000	99,000	(1)	(1)
176	San Jose, Cal	800,000	1,600,000	(1)	50,000	(1)	(1)
177	Decatur, Ill	502,000	2,022,070	1,257,500	(1)	(1)	(1)
178	Mount Vernon, N. Y	102,000	(1)	(1)	(1)	(1)	(1)
179	Joplin, Mo	280,668	448,351	57,082	90,000	(1)	(1)
180	Williamsport, Pa	(1)	(1)	(1)	(1)	(1)	(1)
181	Niagara Falls, N. Y	350,000	450,000	(1)	50,000	50,000	(1)
182	Muskogee, Okla	750,000	1,250,000	(1)	(1)	(1)	(1)
183	Lima, Ohio	240,000	439,000	(1)	60,000	(1)	(1)
184	Chelsea, Mass	(1)	(1)	(1)	(1)	(1)	(1)
185	Aurora, Ill	319,400	1,296,000	(1)	175,000	(1)	(1)
186	New Rochelle, N. Y	12,000	(1)	(1)	(1)	(1)	(1)
187	Austin, Tex	32,322	256,293	(1)	10,100	(1)	(1)
188	La Crosse, Wis	343,721	673,000	285,698	41,000	(1)	(1)
189	Newport, Ky	383,000	[3]338,000	.....	.....	.....	.....
190	Orange, N. J	1,300,000	(1)	(1)	(1)	(1)	(1)
191	Lorain, Ohio	503,000	557,000	517,500	(1)	(1)	(1)
192	Council Bluffs, Iowa	296,965	1,058,804	(1)	150,000	(1)	(1)
193	Lynchburg, Va	257,300	1,274,000	273,000	277,000	(1)	(1)

[1] Not reported.
[2] Values of sidewalks included with that of street pavements, of gutters, and curbing.
[3] Includes value of sidewalks and other highway structures.

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TABLE 29.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, ASSETS:

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

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.									
		Total.	Classified by the governmental unit by which incurred.			Classified by character of outstanding debt obligations.					
								Current.			
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	Grand total	$2,652,615,054	$2,496,707,595	$68,303,851	$87,603,608	$2,366,420,733	$14,889,120	$139,075,512	$89,098,177	$25,519,250	$17,612,262
	Group I	1,626,325,296	1,555,819,377	11,166,901	59,339,018	1,499,730,283	7,124,967	45,862,628	53,437,384	12,276,845	7,893,189
	Group II	288,380,781	262,565,978	4,694,527	21,120,276	261,067,048	4,909,928	6,192,560	7,739,972	3,042,078	4,529,195
	Group III	364,894,911	340,345,856	23,419,954	1,129,101	289,982,659	620,255	53,187,639	13,050,637	4,636,604	3,417,117
	Group IV	219,553,031	196,344,906	17,392,912	5,815,213	184,774,033	700,052	22,191,265	7,319,628	3,607,355	960,638
	Group V	153,461,035	141,631,478	11,629,557	200,000	130,866,710	1,533,888	11,641,420	7,550,556	1,356,338	512,123
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.										
1	New York, N. Y.	$1,103,569,659	$1,103,569,659			$1,008,332,335	$5,970,165	$20,461,883	$46,327,076	$6,769,840	$6,708,360
2	Chicago, Ill.	93,459,917	80,189,931	$1,025,525	$42,244,411	70,608,143	1,154,802	13,104,545	5,718,882	2,871,675	1,870
3	Philadelphia, Pa.	114,250,949	114,240,949		10,000	110,860,925			1,228,493	2,113,219	48,312
4	St. Louis, Mo.	28,745,205	28,636,462	108,743		28,175,006				359,581	210,618
5	Boston, Mass.	117,394,835	117,394,835			117,042,089					352,746
6	Cleveland, Ohio	45,649,378	34,313,080	3,812,500	7,523,798	42,616,954		2,502,746			529,678
7	Baltimore, Md.	64,841,906	64,841,906			64,800,853					41,113
8	Pittsburgh, Pa.	58,413,357	42,632,415	6,220,133	9,560,809	57,293,948		793,454	162,933	162,830	192
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.										
9	Detroit, Mich.	$14,665,519	$12,891,004		$1,774,515	$13,287,172		$1,313,458	$22,000		$42,889
10	Buffalo, N. Y.	28,844,713	27,249,229		1,595,484	26,617,301	$9,404	1,183,556	710,663	$269,734	54,045
11	San Francisco, Cal.	19,599,761	19,599,761			18,800,200				679,150	120,411
12	Milwaukee, Wis.	13,660,479	12,775,950		884,529	11,477,294	14,930	464,620	450,000	1,035,630	218,005
13	Cincinnati, Ohio	64,556,844	58,924,552	$2,814,940	2,817,352	61,903,656		1,666,318		10,703	976,137
14	Newark, N. J.	39,957,123	31,615,911		8,341,212	35,746,412	11,300		3,322,000	680,762	196,649
15	Los Angeles, Cal.	30,694,453	25,022,190	1,879,587	3,792,676	27,648,131				634,948	2,411,374
16	New Orleans, La.	43,707,853	43,707,853			38,026,502	4,874,294		503,014	68,483	233,560
17	Washington, D. C.	12,202,315	12,202,315			8,888,200			2,730,295	99,383	484,437
18	Minneapolis, Minn.	20,491,721	18,577,213		1,914,508	18,672,150		1,504,598		163,285	91,688
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.										
19	Jersey City, N. J.	$29,082,860	$29,082,860			$26,583,903		$751,078	$1,614,603	$127,950	$5,326
20	Seattle, Wash.	33,902,295	29,504,106	$4,398,189		19,526,380		12,997,543	90,644	1,088,684	199,044
21	Kansas City, Mo.	10,299,264	6,587,360	3,711,904		9,456,500		335,100		341,571	166,003
22	Indianapolis, Ind.	5,259,539	4,051,289	1,208,250		4,651,300				145,223	463,016
23	Providence, R. I.	19,961,607	19,961,607			18,808,000			868,651		284,956
24	Louisville, Ky.	13,636,647	13,636,647			13,285,200			36,633	280,623	34,191
25	Rochester, N. Y.	16,619,640	16,473,249		$146,391	7,336,000		4,525,000	3,894,225	340,321	524,094
26	Denver, Colo.	6,960,478	6,960,478			1,754,500	$600	4,836,200	2,660	316,505	50,013
27	Portland, Oreg.	24,960,751	23,379,531	719,000	862,220	12,823,500		12,066,485		61,276	9,490
28	St. Paul, Minn.	12,300,415	12,300,415			10,197,000	11,752		1,996,700	98,685	2,078
29	Columbus, Ohio	16,618,046	15,372,046	1,246,000		12,470,800		3,151,700	429,820	70,391	496,233
30	Toledo, Ohio	11,393,397	10,034,294	1,359,103		10,442,745		704,015	126,900	92,397	27,340
31	Atlanta, Ga.	6,230,378	6,230,378			6,139,450	36,250		7,000	46,869	809
32	Oakland, Cal.	4,967,833	3,454,639	1,446,294	66,900	4,684,550				268,123	14,860
33	Worcester, Mass.	11,436,672	11,436,672			10,921,625			100,400	258,353	153,294
34	Birmingham, Ala.	7,762,661	7,762,661			5,867,000	2,922	1,713,014	145,614	32,410	1,701
35	Syracuse, N. Y.	10,279,710	10,226,126		53,590	8,664,398	6,796	1,227,781	243,016	130,446	7,279
36	New Haven, Conn.	4,027,671	3,968,571	59,100		3,745,000			228,100	41,758	12,813
37	Memphis, Tenn.	11,300,382	11,300,382			9,661,500		1,510,400	33,461	29,279	65,742
38	Scranton, Pa.	3,560,746	1,859,517	1,701,229		2,849,000	182,651	384,995	100,000	44,100	
39	Richmond, Va.	11,528,678	11,528,678			11,511,819	3,000		40		12,919
40	Paterson, N. J.	4,481,718	4,481,718			3,713,500		430,634	330,000		7,584
41	Omaha, Nebr.	10,076,069	8,066,631	2,009,438		7,641,000		1,842,666		242,177	350,226
42	Fall River, Mass.	7,480,767	7,480,767			7,247,750	141,168				91,849
43	Dayton, Ohio	5,385,671	4,945,094	440,577		4,508,400		708,644	136,000	32,544	83
44	Grand Rapids, Mich.	4,139,637	3,546,637	593,000		3,195,100	2,000	850,539	50,003	3,991	37,984
45	Spokane, Wash.	12,167,354	9,921,378	2,245,976		7,246,500		4,203,392	525,728	189,646	2,088
46	Nashville, Tenn.	5,979,065	5,979,065			5,904,806	3,700		70,559		
47	Lowell, Mass.	4,255,801	4,255,801			3,446,076	36,200		700,000		73,525
48	Cambridge, Mass.	11,551,970	11,551,970			11,432,650	25,000				94,320
49	Bridgeport, Conn.	2,145,051	2,145,051			2,144,700				351	
50	New Bedford, Mass.	8,621,750	8,621,750			8,091,753	143,835			204,098	181,464
51	San Antonio, Tex.	2,979,807	2,760,711	219,096		2,793,500				148,030	38,277
52	Hartford, Conn.	7,966,466	5,904,568	2,061,898		6,621,000	23,481		1,319,580		2,105
53	Albany, N. Y.	5,567,209	5,567,209			4,612,454		948,343			6,412

[1] Sinking and investment funds and public trust funds for municipal uses.

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TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND 1911.

assigned to each, see page 20. For a text discussion of this table, see page. 103.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT[2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			City number.
Classified by creditor.		Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
$2,184,925,071	$467,089,383	$92.88	$1,863,800,895	$65.26	$788,814,159	$27.62	$1,880,306,926	$65.84	$188,198,769	$40,131,537	$148,067,232	
1,247,442,977	378,882,319	137.13	1,102,586,803	92.97	523,738,493	44.16	1,118,652,667	94.33	111,695,907	31,990,633	79,705,274	
258,640,347	29,740,434	75.23	197,991,472	51.65	90,389,309	23.58	234,185,751	61.09	24,494,778	1,735,757	22,759,021	
327,438,329	37,456,552	65.16	280,600,365	50.11	84,294,546	15.05	241,226,987	43.08	27,226,535	4,312,853	22,913,682	
207,355,225	12,197,806	54.20	163,014,876	40.24	56,538,155	13.96	168,789,301	41.67	17,181,872	1,748,072	15,433,800	
144,048,793	9,412,242	47.72	119,607,379	37.20	33,853,656	10.53	117,452,220	36.53	7,599,677	344,222	7,255,455	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
$823,402,132	$280,107,527	$222.63	$684,275,958	$138.05	$419,293,701	$84.59	$729,262,994	$147.12	$90,562,460	$24,843,475	$65,718,985	1
91,985,717	1,474,200	41.62	88,857,013	39.57	4,602,904	2.05	67,172,650	29.92	[3] 261,234	[3] 77,882	[3] 183,352	2
95,095,049	19,155,900	50.88	81,778,665	36.42	32,472,284	14.46	96,736,528	43.08	12,447,125	1,773,487	10,673,638	3
28,203,205	542,000	41.02	25,319,205	36.13	3,426,000	4.89	25,511,636	36.41	[3] 240,306	1,267,340	[3] 1,507,646	4
72,915,980	44,478,853	170.41	94,773,190	137.57	22,621,645	32.84	74,640,208	108.35	1,967,600	1,439,608	527,992	5
43,553,364	2,096,014	78.65	38,452,309	66.25	7,197,069	12.40	40,409,463	69.62	3,257,301	[3] 64,432	3,321,733	6
45,365,136	19,476,860	114.86	46,021,726	81.52	18,820,270	33.34	41,688,422	73.84	2,817,400	1,473,079	1,344,321	7
46,922,394	11,490,963	107.68	43,103,737	79.47	15,304,620	28.21	43,230,766	79.69	1,145,561	1,335,958	[3] 190,397	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
$10,771,617	$3,893,902	$29.75	$13,101,404	$26.57	$1,564,115	$3.17	$9,684,683	$19.64	$631,420	$330,717	$300,703	9
25,871,991	2,972,722	66.26	20,062,803	46.09	8,781,850	20.17	23,800,894	54.68	2,181,088	41,219	2,139,869	10
19,535,761	44,000	46.01	19,064,761	44.75	535,000	1.26	18,800,200	44.13	2,536,700	.....	2,536,700	11
13,505,479	95,000	34.51	13,605,479	34.37	55,000	0.14	11,467,263	28.97	1,300,427	[3] 14,787	1,315,214	12
55,175,353	9,381,491	170.71	33,611,944	88.88	30,944,900	81.83	52,022,641	137.57	228,651	[3] 33,362	262,013	13
31,448,916	8,508,207	109.96	26,910,123	74.06	13,047,000	35.90	26,837,849	73.86	2,656,612	354,435	2,302,177	14
30,261,453	433,000	68.32	9,626,230	27.70	21,068,223	60.62	25,759,901	74.12	5,382,589	670,033	4,712,556	15
43,010,273	697,550	126.53	31,747,333	91.91	11,960,520	34.62	42,872,296	124.11	7,234,157	28,500	7,255,657	16
12,179,015	23,300	36.16	12,202,315	36.16	.....	.....	8,887,676	26.34	[3] 603,900	485	[3] 604,385	17
16,800,489	3,691,232	65.85	18,059,020	58.03	2,432,701	7.82	14,052,348	45.16	2,897,034	358,517	2,538,517	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
$23,403,169	$5,679,691	$105.19	$16,765,005	$60.64	$12,317,855	$44.55	$20,745,462	$75.04	$7,865,546	$398,721	$7,466,825	19
33,902,205	.....	130.59	27,658,315	106.54	6,243,980	24.05	19,447,532	74.91	3,360,000	58,301	3,301,699	20
9,613,264	686,000	39.92	5,952,272	23.07	4,346,992	16.85	8,057,010	31.23	1,870,000	464,049	1,405,951	21
5,237,539	22,000	21.86	5,248,539	21.82	11,000	0.05	4,605,484	19.15	263,000	28,826	234,174	22
12,517,956	7,443,651	86.53	15,909,607	68.96	4,052,000	17.56	11,382,368	49.34	[3] 141,000	761,411	[3] 892,411	23
12,126,547	1,510,100	59.96	11,760,165	51.71	1,876,482	8.25	11,185,938	49.18	397,500	248,155	149,345	24
16,318,915	300,725	73.18	10,948,640	48.21	5,671,000	24.97	6,169,565	27.17	[3] 130,000	201,790	[3] 331,790	25
6,081,978	878,500	31.27	6,684,478	30.03	276,000	1.24	1,053,719	4.73	[3] 104,300	107,969	[3] 212,269	26
23,509,423	1,451,328	112.21	18,137,968	81.54	6,822,783	30.67	12,142,923	54.59	3,348,000	234,676	3,113,324	27
12,088,215	218,200	56.16	10,075,415	45.98	2,231,000	10.18	9,788,143	44.67	150,421	5,451	144,970	28
13,037,846	3,581,100	88.55	12,723,169	67.79	3,895,777	20.76	8,764,942	46.70	401,500	108,425	293,075	29
9,570,766	1,822,631	65.86	8,930,040	51.62	2,463,357	14.24	8,413,857	48.64	517,700	[3] 10,276	527,976	30
5,184,378	1,046,000	38.57	4,055,205	25.11	2,175,173	13.47	5,127,417	31.75	856,934	93,970	762,964	31
4,957,833	10,000	31.13	3,817,333	23.92	1,150,500	7.21	4,684,850	29.35	[3] 171,512	.....	[3] 171,512	32
7,103,372	4,333,300	76.07	7,301,672	48.57	4,135,000	27.51	6,326,962	42.09	895,000	477,258	417,742	33
7,748,601	14,000	54.55	7,523,661	52.91	234,000	1.64	5,847,258	41.09	1,090,172	[3] 301	1,090,473	34
10,260,952	18,764	72.32	5,404,716	38.03	4,875,000	34.30	8,656,891	60.91	347,605	3,605	344,000	35
4,013,671	14,000	29.46	4,027,671	29.46	.....	.....	3,742,646	27.37	44,500	[3] 26,142	70,642	36
11,300,382	.....	84.79	7,826,938	58.73	3,473,444	26.06	9,542,636	71.60	600,000	22,144	577,856	37
3,102,746	458,000	26.74	3,560,746	20.74	.....	.....	2,341,485	17.58	72,500	57,088	15,412	38
8,997,653	2,531,025	88.87	9,460,339	72.92	2,068,339	15.94	8,930,566	68.84	301,500	288,004	13,496	39
4,179,718	302,000	34.72	4,481,718	34.72	.....	.....	3,181,404	24.65	41,500	[3] 10,358	51,858	40
9,588,130	457,939	79.51	10,070,508	79.46	5,561	.04	7,150,784	56.42	617,000	[3] 65,981	682,981	41
7,100,767	380,000	61.02	6,227,767	50.80	1,253,000	10.22	4,925,572	40.18	95,675	121,704	[3] 26,029	42
5,114,557	271,114	45.39	4,542,671	38.29	843,000	7.10	4,279,391	36.07	120,300	31,429	88,871	43
3,902,237	237,400	35.68	2,727,137	23.50	1,412,500	12.17	2,891,903	24.92	444,800	60,573	384,227	44
12,143,609	23,745	107.05	9,392,354	82.63	2,775,000	24.41	7,193,482	63.28	2,383,000	45,781	2,337,219	45
5,975,365	3,700	53.54	4,607,065	41.26	1,372,000	12.29	5,802,929	51.96	352,796	[3] 1,633	354,429	46
4,167,802	87,999	39.04	3,088,301	28.33	1,167,500	10.71	2,463,890	22.60	59,586	[3] 11,804	71,390	47
9,935,570	1,616,100	108.32	8,304,370	77.87	3,247,600	30.45	7,777,202	72.93	[3] 82,200	202,207	[3] 284,407	48
1,600,851	544,200	20.26	2,145,051	20.26	.....	.....	1,602,291	15.14	[3] 53,900	39,664	[3] 93,564	49
8,078,650	543,100	84.44	6,735,197	65.97	1,886,553	18.48	6,200,468	60.72	958,814	161,444	797,370	50
2,942,307	37,500	29.24	2,979,807	29.24	.....	.....	2,193,720	21.53	.....	70,806	[3] 70,806	51
7,636,985	329,481	78.68	7,491,466	73.99	475,000	4.69	5,526,266	54.58	5,000	200,131	[3] 195,131	52
4,993,920	573,289	55.14	4,030,059	39.91	1,537,150	15.22	3,080,029	30.55	449,098	[3] 44,234	493,332	53

[1] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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TABLE 29.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, ASSETS:

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.									
		Total.	Classified by the governmental unit by which incurred.			Classified by character of outstanding debt obligations.					
								Current.			
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
54	Trenton, N. J.	$6,600,572	$6,600,572			$4,120,395		$1,644,660	$642,700	$177,684	$5,933
55	Reading, Pa.	2,439,301	1,960,601	$478,700		1,922,700		515,000		202	1,399
56	Dallas, Tex.	4,413,804	4,413,804			4,128,250				248,373	37,181
57	Salt Lake City, Utah	7,679,868	6,192,891	1,486,977		5,883,000	$5,271	1,561,838		192,911	36,848
58	Camden, N. J.	5,218,298	5,218,298			4,976,700		140,959	95,550	1,926	3,163
59	Springfield, Mass.	6,550,900	6,550,900			6,550,900					
60	Lynn, Mass.	5,211,754	5,211,754			4,569,100			400,000		242,654
61	Lawrence, Mass.	3,366,736	3,366,736			2,472,100	104,165		384,100	302,206	104,165
62	Tacoma, Wash.	11,971,326	11,248,439	721,300	$1,587	9,091,000		2,464,078	211,300	173,551	31,397
63	Des Moines, Iowa	2,771,991	1,451,449	1,320,542		2,585,900	6,532		74,500	104,759	
64	Wilmington, Del.	4,114,068	4,114,068			3,975,850			50,000	88,818	1,400
65	Kansas City, Kans.	6,853,383	6,028,995	824,388		5,222,184	37,853	1,419,190	79,616	73,488	21,052
66	Yonkers, N. Y.	8,597,724	8,597,724			7,178,451		355,000	950,000	114,273	
67	Youngstown, Ohio	2,799,465	2,145,465	654,000		1,980,720		783,767		34,978	
68	Houston, Tex.	5,936,547	5,936,547			5,618,629			172,603	140,777	4,538
69	Norfolk, Va.	8,690,028	8,690,028			8,405,350			246,795	36,248	1,635
70	Duluth, Minn.	7,058,166	5,882,981	1,175,185		6,827,050		149,000	43,000	30,092	9,024
71	Fort Worth, Tex.	5,565,565	5,565,565			5,257,231			195,806	112,192	336
72	Somerville, Mass.	1,869,870	1,869,870			1,519,000			350,000		870
73	St. Joseph, Mo.	2,610,270	1,255,599	1,354,671		2,569,250				33,299	7,721
74	Utica, N. Y.	2,299,844	2,299,844			1,866,815		209,288	223,000		741
75	Troy, N. Y.	5,158,221	4,975,932	142,000	40,289	4,815,840		26,662	233,500	40,511	21,708
76	Elizabeth, N. J.	3,451,560	3,451,560			3,257,350		144,210	50,000		
77	Schenectady, N. Y.	4,910,659	4,910,659			3,850,242		726,557	322,917	10,471	472
78	Waterbury, Conn.	3,637,802	3,481,412	156,390		3,476,390				161,412	
79	Akron, Ohio	2,648,432	2,148,432	500,000		1,432,390		1,211,905		1,238	2,899
80	Oklahoma City, Okla.	7,757,924	5,893,647	1,864,277		4,390,300	25,000	2,307,982		1,034,642	
81	Manchester, N. H.	2,015,726	2,015,726			1,744,000			16,693	54,503	200,530
82	Hoboken, N. J.	2,518,857	2,518,857			2,516,469		1,703		35	650
83	Evansville, Ind.	1,906,813	1,827,613	79,200		1,854,200				34,328	18,285
84	Wilkes-Barre, Pa.	1,796,808	1,120,308	676,500		1,642,600		126,000		27,214	994
85	Erie, Pa.	1,231,850	857,435	374,415		1,119,155		81,990		8,387	22,318
86	Peoria, Ill.	1,452,287	1,285,451		166,836	641,000		581,011	229,000	1,276	
87	Fort Wayne, Ind.	1,089,634	601,709	487,925		1,047,300			1,425	9,611	31,298
88	Harrisburg, Pa.	3,006,928	1,992,928	1,014,000		2,852,700		153,200		1,028	
89	Savannah, Ga.	3,048,023	2,985,656	62,367		3,002,086			45,937		
90	Jacksonville, Fla.	2,353,694	2,232,099	121,595		2,118,000	22,277		188,069		25,348
91	East St. Louis, Ill.	2,572,438	2,097,161	375,277	100,000	1,164,000		1,191,300		216,883	255
92	Terre Haute, Ind.	869,977	629,977	240,000		832,000				20,733	17,244
93	Holyoke, Mass.	3,566,150	3,566,150			3,315,200			250,000		950
94	Portland, Me.	8,713,164	3,323,529		5,389,635	8,189,376	495,407		20,635		7,746
95	South Bend, Ind.	1,023,860	613,360	410,500		994,682				5,000	24,178
96	Charleston, S. C.	4,154,050	4,154,050			4,154,050					
97	Brockton, Mass.	3,833,484	3,833,484			3,427,800			400,000		5,684
98	Passaic, N. J.	1,659,332	1,659,332			1,476,551		144,353	38,428		
99	Bayonne, N. J.	3,832,640	3,832,640			3,093,750		338,000	396,720		4,170
100	Johnstown, Pa.	861,427	506,348	355,079		860,100				1,327	
101	Wichita, Kans.	4,582,823	4,094,617	488,206		2,158,500		2,400,569	17,748	5,706	
102	Covington, Ky.	2,827,184	2,827,184			2,276,500		318,153	232,531		
103	Allentown, Pa.	1,324,053	546,253	777,800		1,298,675			25,000		378
104	Pawtucket, R. I.	6,083,828	6,083,828			5,514,000			478,856	43,718	47,254
105	Springfield, Ill.	1,290,173	1,170,307	3,000	116,866	964,740	3,577	210,500	44,399	62,957	4,000
106	Altoona, Pa.	2,796,649	2,132,649	664,000		2,522,000		184,100	90,000		549
107	Mobile, Ala.	3,971,512	3,921,012	50,500		2,998,500		892,500	73,500		12
108	Canton, Ohio	2,471,534	2,001,416	470,118		1,807,812		662,220		1,502	
109	Saginaw, Mich.	2,514,055	2,450,055	64,000		1,236,200		1,238,070	25,000	1,126	13,659

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$991,018	$991,018			$917,920		$13,432	$25,675	$33,580	$411
111	Sioux City, Iowa	1,709,556	1,344,097	$365,459		1,630,700		4,836	67,995	6,025	
112	Atlantic City, N. J.	7,848,959	7,848,959			7,403,000			424,000	21,959	
113	Rockford, Ill.	1,213,470	684,933	328,537	$200,000	549,800		131,776	519,507	12,087	
114	Lancaster, Pa.	1,415,000	960,000	455,000		1,414,000	$1,000				
115	Springfield, Ohio	1,895,129	1,591,767	303,362		1,455,250		320,347	114,385	4,247	900
116	Little Rock, Ark.	1,084,180	756,680	327,500		327,500	190,192	518,614	38,042	32	800
117	Sacramento, Cal.	1,008,569	1,008,569			1,001,600				6,969	
118	Pueblo, Colo.	3,193,129	2,841,872	351,257		2,214,216	442,357	417,000		118,541	1,015
119	Chattanooga, Tenn.	2,899,618	2,899,618			2,635,000		116,091	147,889		638
120	Bay City, Mich.	1,420,570	1,313,570	107,000		1,084,000		300,000	36,570		
121	York, Pa.	1,124,455	766,446	358,009		1,061,350	46,804	4,400		11,901	
122	Malden, Mass.	2,243,041	2,243,041			1,900,700			250,000		92,341
123	New Britain, Conn.	3,106,415	3,106,415			3,071,250			14,500	1,600	19,065
124	Haverhill, Mass.	2,555,485	2,555,485			2,393,500			160,480		1,505

[1] Sinking and investment funds and public trust funds for municipal uses.

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TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 103.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT[2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			
Classified by creditor.			Classified by purpose for which incurred.									
			General departments and municipal service enterprises.		Public service enterprises and investments.							
The public.	City funds with investments.[1]	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	City number.
$5,325,342	$1,275,230	$66.04	$5,655,072	$56.58	$945,500	$9.46	$2,358,817	$23.60	$164,800	$114,771	$50,029	54
2,381,601	57,500	24.85	1,664,301	16.95	775,000	7.89	1,604,278	16.34	[2] 213,000	[2] 101,873	[2] 111,127	55
4,166,054	247,750	45.00	2,767,804	28.22	1,646,000	16.78	3,481,448	35.50	638,750	199,463	439,287	56
7,679,868	.....	78.90	5,837,977	59.98	1,841,891	18.93	5,863,495	60.24	661,752	8,160	653,592	57
4,432,548	785,750	53.63	3,740,298	38.44	1,478,000	15.19	4,101,707	42.15	381,250	140,320	240,930	58
6,104,400	446,500	70.69	4,107,900	44.33	2,443,000	26.36	5,582,833	60.24	205,800	125,075	80,725	59
4,620,154	591,600	56.45	3,398,254	36.80	1,813,500	19.64	3,335,218	36.66	145,000	[2] 94,700	239,700	60
3,182,336	184,400	37.51	2,654,736	29.58	712,000	7.93	2,340,678	26.08	[2] 198,082	29,063	[2] 227,145	61
11,822,543	148,783	133.92	5,301,734	59.31	6,669,592	74.61	8,794,914	98.40	3,461,500	33,073	3,428,427	62
2,771,991	.....	31.21	2,768,991	31.18	3,000	0.03	2,592,432	29.19	405,431	.....	405,431	63
4,093,568	20,500	46.36	2,966,568	33.43	1,147,500	12.93	3,975,488	44.80	297,550	217	297,333	64
6,794,655	58,728	79.99	4,767,817	55.65	2,085,566	24.34	5,192,580	60.61	171,988	54,325	117,663	65
8,353,524	244,200	101.92	6,228,524	73.83	2,369,200	28.08	6,922,523	82.06	487,820	11,404	476,416	66
2,622,239	177,226	33.66	2,361,465	28.39	438,000	5.27	1,938,601	23.31	269,295	29,979	239,316	67
5,936,547	.....	71.60	4,636,547	55.92	1,300,000	15.68	5,408,409	66.32	67,831	.....	67,831	68
7,670,523	1,019,500	106.06	7,424,028	90.61	1,266,000	15.45	7,330,466	89.47	1,257,800	84,508	1,173,292	69
7,015,166	43,000	86.27	3,733,618	45.63	3,324,548	40.63	6,677,201	81.60	225,000	[2] 23,395	248,395	70
5,455,565	110,000	70.10	2,900,565	36.53	2,665,000	33.57	5,034,193	63.41	1,903,000	64,055	1,838,945	71
1,869,870	.....	23.62	1,825,870	23.06	44,000	0.56	1,519,000	19.17	19,000	.....	19,000	72
2,602,270	8,000	33.07	2,585,270	32.76	25,000	0.32	2,534,275	32.11	[2] 126,200	16,448	[2] 142,648	73
2,239,620	60,224	29.83	2,263,844	29.37	36,000	0.47	1,864,948	24.19	52,572	[2] 12,339	64,911	74
5,022,309	135,912	67.04	2,676,774	34.79	2,481,447	32.25	4,581,554	59.54	365,502	22,747	342,755	75
3,133,650	317,710	45.08	3,395,560	44.35	56,000	0.73	2,582,937	37.66	6,500	2,067	4,433	76
4,260,064	650,595	64.24	4,148,659	54.27	762,000	9.97	2,991,393	39.13	127,355	157,870	[2] 30,515	77
3,534,802	103,000	47.97	2,077,802	27.40	1,560,000	20.57	3,406,943	44.93	766,000	6,293	759,707	78
2,396,052	252,360	36.64	2,550,032	35.28	98,400	1.36	1,294,801	17.91	5,002	[2] 12,663	17,665	79
7,757,024	.....	107.37	6,709,924	92.87	1,048,000	14.50	4,283,736	59.29	1,272,500	55,564	1,216,936	80
1,507,033	508,693	28.13	1,344,726	18.76	671,000	9.36	972,939	13.58	88,000	75,735	12,265	81
2,466,857	52,000	35.22	2,401,857	33.58	117,000	1.64	2,427,610	33.94	244,000	51,777	192,223	82
1,823,813	83,000	26.96	1,506,813	21.31	400,000	5.66	1,852,636	26.19	[2] 85,200	[2] 15,086	[2] 70,114	83
1,776,808	20,000	26.05	1,796,808	26.05	.....	.....	1,578,516	22.88	23,000	11,777	11,223	84
869,696	362,154	18.06	1,011,850	14.83	220,000	3.23	648,581	9.51	107,000	59,675	47,325	85
1,376,957	75,300	21.41	1,452,257	21.41	.....	.....	623,679	9.27	[2] 45,000	11,803	[2] 56,803	86
1,089,634	.....	16.49	827,834	12.52	261,800	3.96	914,796	13.84	[2] 35,500	18,846	[2] 54,346	87
2,809,828	197,100	45.76	2,310,728	35.17	696,200	10.60	2,440,461	37.14	37,700	16,925	20,775	88
3,048,023	.....	46.47	2,231,635	34.02	816,388	12.45	3,002,086	45.77	[2] 88,363	.....	[2] 88,363	89
2,353,694	.....	37.16	1,875,846	29.61	477,848	7.54	2,140,277	33.79	350,000	.....	350,000	90
2,572,438	.....	41.70	2,572,438	41.70	.....	.....	1,046,755	16.97	82,000	[2] 25,725	107,725	91
869,977	.....	14.57	869,977	14.57	.....	.....	796,188	13.34	55,000	[2] 3,350	58,350	92
3,281,350	284,800	59.83	2,197,950	36.88	1,368,200	22.96	2,873,203	48.21	158,900	[2] 1,201	160,101	93
7,995,085	718,079	146.19	3,704,164	62.15	5,009,000	84.04	8,089,321	135.72	1,678,877	144,712	1,534,165	94
1,023,860	.....	17.24	839,860	14.14	184,000	3.10	986,810	16.61	151,153	2,929	148,224	95
3,661,050	493,000	70.17	4,154,050	70.17	.....	.....	4,134,053	69.83	64,100	[2] 3,598	67,698	96
3,453,984	379,500	64.87	1,983,484	33.56	1,850,000	31.31	2,817,770	47.68	246,050	37,392	208,658	97
1,611,261	48,071	28.14	1,659,332	28.14	.....	.....	1,430,690	24.26	208,301	16,271	192,030	98
3,503,290	329,350	65.14	3,703,640	62.95	129,000	2.19	2,543,736	43.23	431,000	118,759	312,241	99
684,327	177,100	14.91	861,427	14.91	.....	.....	623,031	10.79	22,400	17,439	4,961	100
4,582,823	.....	82.45	4,582,823	82.45	.....	.....	2,158,500	38.83	314,047	.....	314,047	101
2,827,184	.....	52.33	1,611,484	29.83	1,215,700	22.50	2,275,684	42.12	95,000	[2] 10,652	105,652	102
1,207,053	117,000	24.63	1,013,178	18.84	310,875	5.78	1,077,964	20.05	120,600	56,964	63,636	103
5,064,027	1,019,801	113.37	4,816,828	89.76	1,267,000	23.61	4,281,687	79.79	.....	198,287	[2] 198,287	104
1,290,173	.....	24.12	1,290,173	24.12	.....	.....	966,801	18.08	[2] 25,889	1,516	[2] 27,405	105
2,618,149	178,500	52.37	1,810,649	33.91	986,000	18.47	2,226,883	41.70	223,000	56,123	166,877	106
3,971,512	.....	75.38	3,539,512	67.18	432,000	8.20	2,906,876	55.18	[2] 39,000	[2] 38,634	[2] 366	107
2,390,674	80,860	47.27	1,921,734	36.75	549,800	10.52	1,683,400	32.20	53,780	39,379	14,401	108
2,379,045	135,010	49.00	1,971,855	38.43	542,200	10.57	1,228,200	23.94	[2] 74,800	[2] 423	[2] 74,377	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$853,829	$137,189	$19.91	$898,829	$18.06	$92,189	$1.85	$871,925	$17.52	$14,002	$12,929	$1,073	110
1,709,556	.....	34.61	1,709,556	34.61	.....	.....	1,630,700	33.01	[2] 25,000	.....	[2] 25,000	111
6,116,959	1,732,000	162.60	5,930,959	122.87	1,918,000	39.73	5,473,992	113.40	1,064,000	391,732	672,268	112
1,209,270	4,200	25.24	1,117,370	23.25	96,100	2.00	549,800	11.44	90,000	.....	90,000	113
1,383,000	32,000	29.52	1,080,000	22.53	335,000	6.99	1,415,000	29.52	[2] 65,000	.....	[2] 65,000	114
1,749,957	145,172	30.62	1,420,129	29.70	475,000	9.93	1,297,967	27.14	[2] 23,881	78,772	[2] 102,653	115
1,084,180	.....	22.85	1,084,180	22.85	.....	.....	526,692	11.10	140,311	.....	140,311	116
1,008,569	.....	21.65	890,569	19.12	118,000	2.53	1,001,600	21.50	[2] 36,000	.....	[2] 36,000	117
3,151,583	41,546	68.89	1,889,129	40.75	1,304,000	28.13	2,638,706	56.93	[2] 127,036	[2] 98,434	[2] 28,602	118
2,899,618	.....	62.90	2,854,618	61.92	45,000	0.98	2,630,821	57.07	[2] 21,000	[2] 61,036	40,036	119
1,420,570	.....	30.82	1,002,570	21.75	418,000	9.07	1,068,684	23.18	[2] 34,500	3,870	[2] 38,370	120
1,017,859	106,596	24.40	1,124,455	24.40	.....	.....	933,017	20.24	24,232	12,987	11,245	121
2,150,841	92,200	48.81	1,898,041	41.30	345,000	7.51	1,281,570	27.89	[2] 15,400	22,565	[2] 37,965	122
3,063,415	43,000	67.76	1,990,165	43.42	1,116,250	24.35	2,877,674	62.78	333,400	40,438	292,962	123
2,403,005	152,480	55.98	1,598,485	35.02	957,000	20.97	1,727,736	37.85	64,500	54,293	10,207	124

[2] Net debt is funded and floating debt less sinking fund assets.

[2] Decrease.

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TABLE 29.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF YEAR, ASSETS:

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.									
		Total.	Classified by the governmental unit by which incurred.			Classified by character of outstanding debt obligations.					
								Current.			
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
125	Salem, Mass.	$1,220,614	$1,220,614	.....	.....	$1,093,400	.....	.....	$100,000	.....	$22,214
126	Lincoln, Nebr.	1,644,035	1,472,284	$171,751	.....	1,227,500	.....	$266,518	136,397	$9,792	3,828
127	Berkeley, Cal.	1,077,382	393,073	679,309	.....	986,790	.....	.....	.....	71,849	18,743
128	Davenport, Iowa.	636,873	346,025	290,848	.....	631,000	.....	.....	.....	1,944	3,929
129	Topeka, Kans.	2,545,766	1,989,027	556,739	.....	1,762,039	.....	744,532	.....	27,852	11,343
130	McKeesport, Pa.	1,510,317	1,034,317	476,000	.....	1,384,500	$7,038	116,069	.....	.....	2,710
131	Flint, Mich.	1,025,465	829,044	196,421	.....	842,000	.....	147,650	30,190	1,783	3,842
132	Tampa, Fla.	1,125,487	1,059,777	65,710	.....	1,010,500	.....	.....	.....	105,268	9,719
133	San Diego, Cal.	3,204,362	2,578,362	626,000	.....	3,164,438	.....	.....	.....	39,260	664
134	El Paso, Tex.	2,735,663	2,735,663	.....	.....	2,280,000	.....	.....	455,663	.....	.....
135	Wheeling, W. Va.	1,272,371	1,069,540	202,831	.....	1,239,100	.....	.....	.....	32,445	826
136	Racine, Wis.	900,620	900,620	.....	.....	741,709	.....	150,047	.....	6,763	2,101
137	Kalamazoo, Mich.	1,153,805	878,803	275,002	.....	756,690	11,500	310,955	70,600	1,211	2,849
138	Superior, Wis.	1,083,550	1,083,550	.....	.....	957,184	.....	126,037	.....	329	.....
139	Augusta, Ga.	1,885,875	1,807,200	78,675	.....	1,737,600	.....	.....	148,275	.....	.....
140	Macon, Ga.	1,287,102	1,279,146	7,956	.....	1,259,200	.....	.....	7,956	19,836	110
141	Newton, Mass.	6,167,231	6,167,231	.....	.....	5,801,300	3,500	.....	325,000	37,148	283
142	Butte, Mont.	1,340,447	1,157,603	182,844	.....	581,768	574,269	184,410	.....	.....	.....
143	Woonsocket, R. I.	3,467,563	3,467,563	.....	.....	3,332,000	.....	.....	.....	99,211	36,357
144	Chester, Pa.	1,278,600	970,000	308,600	.....	1,165,600	.....	69,000	44,000	.....	.....
145	Montgomery, Ala.	3,842,466	3,842,466	.....	.....	2,599,000	.....	882,530	357,853	.....	3,083
146	Fitchburg, Mass.	1,775,980	1,775,980	.....	.....	1,353,578	60,749	.....	325,000	.....	36,653
147	Dubuque, Iowa.	1,493,722	1,405,722	88,000	.....	1,146,282	.....	115,174	214,652	17,223	391
148	Galveston, Tex.	4,854,539	4,854,539	.....	.....	4,814,038	.....	.....	.....	39,739	762
149	Elmira, N. Y.	1,030,741	1,030,741	.....	.....	951,000	.....	.....	47,261	7,379	25,101
150	New Castle, Pa.	600,691	313,679	287,012	.....	498,500	.....	95,517	.....	6,674	.....
151	West Hoboken, N. J.	1,192,469	1,192,469	.....	.....	930,375	.....	76,494	185,000	.....	600
152	Knoxville, Tenn.	3,550,401	3,550,401	.....	.....	3,201,000	8,125	264,193	77,083	.....	.....
153	Hamilton, Ohio.	2,440,848	2,103,848	337,000	.....	1,771,858	.....	668,384	.....	606	.....
154	Springfield, Mo.	60,902	13,902	47,000	.....	47,000	.....	.....	12,000	1,852	50
155	East Orange, N. J.	3,371,828	3,371,828	.....	.....	2,558,695	.....	348,839	430,648	.....	3,646
156	Quincy, Ill.	627,856	574,523	53,333	.....	594,333	.....	.....	6,250	27,273	.....
157	Roanoke, Va.	1,823,973	1,823,973	.....	.....	1,686,000	.....	.....	.....	137,973	.....
158	Lexington, Ky.	1,230,112	1,230,112	.....	.....	1,024,336	.....	133,369	72,407	.....	.....
159	Huntington, W. Va.	974,855	849,000	125,855	.....	973,000	.....	.....	.....	1,855	.....
160	Joliet, Ill.	546,979	528,721	18,258	.....	176,058	.....	165,800	162,773	42,348	.....
161	Auburn, N. Y.	1,126,752	1,126,752	.....	.....	763,843	.....	314,752	27,667	9,145	11,345
162	Charlotte, N. C.	1,345,428	1,345,428	.....	.....	1,340,000	.....	.....	.....	.....	5,428
163	Taunton, Mass.	2,489,008	2,489,008	.....	.....	2,336,383	43,056	.....	66,167	.....	43,382
164	Everett, Mass.	1,760,597	1,760,597	.....	.....	1,464,115	.....	.....	277,000	.....	19,482
165	Portsmouth, Va.	1,532,010	1,532,010	.....	.....	1,425,300	.....	.....	106,710	.....	.....
166	Pittsfield, Mass.	2,051,590	2,051,590	.....	.....	1,892,990	.....	.....	158,600	.....	.....
167	Quincy, Mass.	2,504,071	2,504,071	.....	.....	2,072,633	.....	.....	400,000	.....	31,439
168	Cedar Rapids, Iowa.	1,101,245	856,245	245,000	.....	1,067,300	.....	.....	.....	33,711	234
169	Oshkosh, Wis.	524,569	524,569	.....	.....	506,000	.....	.....	.....	18,464	105
170	Perth Amboy, N. J.	2,275,409	2,275,409	.....	.....	1,436,400	.....	507,764	330,400	.....	845
171	Lansing, Mich.	526,952	476,952	50,000	.....	260,000	.....	227,123	2,213	14,991	2,625
172	Pasadena, Cal.	1,135,165	691,414	443,751	.....	1,069,550	.....	.....	.....	58,798	6,817
173	Amsterdam, N. Y.	1,142,933	1,142,933	.....	.....	1,096,500	.....	.....	29,781	16,652	.....
174	Jackson, Mich.	607,734	482,734	125,000	.....	592,500	.....	7,000	.....	7,334	900
175	Jamestown, N. Y.	1,542,527	1,240,817	301,710	.....	1,341,794	.....	79,919	120,710	104	.....
176	San Jose, Cal.	827,178	430,178	397,000	.....	794,875	.....	.....	.....	7,303	25,000
177	Decatur, Ill.	719,369	520,069	199,300	.....	448,802	.....	268,439	.....	1,828	300
178	Mount Vernon, N. Y.	3,114,184	2,516,734	597,450	.....	2,588,450	4,498	188,000	.....	30,470	2,766
179	Joplin, Mo.	428,372	165,367	263,005	.....	391,500	9,500	.....	4,000	17,872	5,500
180	Williamsport, Pa.	517,765	467,100	50,665	.....	491,800	.....	14,300	11,665	.....	.....
181	Niagara Falls, N. Y.	3,235,123	3,235,123	.....	.....	2,801,219	.....	400,380	.....	.....	33,524
182	Muskogee, Okla.	3,229,137	2,773,768	455,369	.....	1,821,000	.....	1,312,503	4,000	91,134	500
183	Lima, Ohio.	1,395,626	1,211,920	183,706	.....	1,055,200	.....	339,985	.....	221	217
184	Chelsea, Mass.	2,554,169	2,554,169	.....	.....	2,305,950	.....	.....	246,185	.....	2,034
185	Aurora, Ill.	674,678	584,678	90,000	.....	321,000	.....	351,150	.....	2,528	.....
186	New Rochelle, N. Y.	3,659,002	3,659,002	.....	.....	2,915,149	.....	355,247	352,041	34,918	1,647
187	Austin, Tex.	1,718,282	1,711,999	6,283	.....	1,575,000	122,300	.....	5,800	15,182	.....
188	La Crosse, Wis.	1,108,725	1,108,725	.....	.....	1,040,200	.....	65,789	.....	1,510	1,226
189	Newport, Ky.	1,249,500	1,249,500	.....	.....	1,249,500	.....	.....	.....	.....	.....
190	Orange, N. J.	2,766,802	2,766,802	.....	.....	2,437,500	.....	33,498	295,804	.....	.....
191	Lorain, Ohio.	1,964,188	1,618,188	346,000	.....	1,388,800	.....	483,557	78,442	13,389	.....
192	Council Bluffs, Iowa.	460,556	256,506	204,050	.....	424,000	.....	.....	.....	26,227	10,329
193	Lynchburg, Va.	2,482,300	2,482,300	.....	.....	2,457,300	.....	.....	25,000	.....	.....

[1] Sinking and investment funds and public trust funds for municipal uses.

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TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND SINKING FUND 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 103.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT[2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			
Classified by creditor.			Classified by purpose for which incurred.									
The public.	City funds with investments.[1]	Per capita.	General departments and municipal service enterprises.		Public service enterprises and investments.		Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	City number.
			Total.	Per capita.	Total.	Per capita.						
$1,220,614	.....	$27.02	$1,116,614	$24.72	$104,000	$2.30	$1,098,400	$24.31	[3] $46,150	.....	[3] $46,150	125
1,644,035	.....	36.95	1,644,035	36.95	.....	.....	1,198,217	26.93	[3] 81,300	$11,425	[3] 92,725	126
1,077,382	.....	24.61	987,382	22.55	90,000	2.06	929,466	21.23	[3] 30,703	[3] 4,208	[3] 26,495	127
636,873	.....	14.55	636,873	14.55	.....	.....	616,713	14.09	[3] 28,000	[3] 11,422	[3] 16,578	128
2,476,665	$69,101	58.28	1,924,281	44.05	621,485	14.23	1,707,080	39.08	[3] 500	20,463	[3] 20,963	129
1,378,517	131,500	34.61	1,195,317	27.39	315,000	7.22	1,055,405	24.19	[3] 167,225	15,998	[3] 183,223	130
1,025,465	.....	23.62	482,965	11.12	542,500	12.50	842,000	19.39	261,000	.....	261,000	131
1,085,487	40,000	26.10	1,125,487	26.10	.....	.....	929,078	21.55	.....	9,029	[3] 9,029	132
3,204,362	.....	75.83	1,782,328	42.18	1,422,034	33.65	2,947,668	69.76	941,175	88,867	852,308	133
2,703,663	32,000	64.80	1,722,663	40.81	1,013,000	24.00	2,135,709	50.59	1,112,000	7,274	1,104,726	134
1,272,371	.....	30.31	812,371	19.35	460,000	10.96	1,099,170	26.18	[3] 22,800	27,203	[3] 50,003	135
870,800	29,820	21.49	851,620	21.03	19,000	0.45	741,709	17.69	14,000	.....	14,000	136
1,135,605	18,000	27.85	1,110,605	26.81	43,200	1.04	768,190	18.55	37,099	.....	37,099	137
1,065,550	18,000	26.21	1,083,550	26.21	.....	.....	889,380	21.52	[3] 7,780	[3] 15,982	8,202	138
1,885,875	.....	45.73	908,375	22.03	977,500	23.71	1,737,600	42.14	.....	.....	.....	139
1,270,602	16,500	31.36	570,992	13.91	716,110	17.45	1,223,516	29.81	693,600	15,278	678,322	140
4,468,281	1,698,950	152.16	4,900,231	120.90	1,267,000	31.26	3,231,762	79.81	[3] 243,500	[3] 51,735	[3] 191,765	141
1,278,804	61,643	33.58	1,340,447	33.58	.....	.....	1,062,333	26.61	14,591	3,543	11,048	142
2,942,568	525,000	87.58	2,598,218	65.62	869,350	21.96	2,601,812	65.71	310,000	[3] 32,695	342,695	143
1,164,000	114,600	32.71	1,251,100	32.00	27,500	0.70	966,893	24.73	300,000	36,062	263,938	144
3,842,466	.....	98.44	2,907,466	74.49	935,000	23.95	2,599,000	66.59	.....	.....	.....	145
1,320,353	455,627	45.54	1,301,980	33.39	474,000	12.15	966,914	24.79	[3] 135,239	[3] 58,863	[3] 76,376	146
1,492,972	750	38.80	1,169,722	30.39	324,000	8.42	1,101,271	28.61	5,000	14,935	[3] 9,935	147
4,430,039	424,500	127.99	4,502,539	126.62	52,000	1.37	4,355,906	114.84	299,000	77,202	221,798	148
1,019,741	11,000	27.46	1,030,741	27.46	.....	.....	951,000	25.34	[3] 1,738	.....	[3] 1,738	149
600,691	.....	16.14	550,691	14.79	50,000	1.34	474,800	12.76	113,000	[3] 9,373	122,373	150
1,192,469	.....	32.26	1,192,469	32.26	.....	.....	865,049	23.40	[3] 16,058	24,531	[3] 40,589	151
3,550,401	.....	96.48	2,285,401	62.10	1,265,000	34.38	3,406,734	92.58	[3] 1,875	54,441	[3] 56,316	152
2,274,945	165,903	66.56	1,546,848	42.18	894,000	24.38	1,609,810	43.90	[3] 10,500	28,036	[3] 38,536	153
60,902	.....	1.66	60,902	1.66	.....	.....	46,035	1.26	[3] 28,000	[3] 15,014	[3] 12,986	154
3,088,893	282,935	92.00	2,331,828	63.62	1,040,000	28.38	2,098,198	57.25	273,200	62,723	210,477	155
627,556	.....	17.14	627,556	17.14	.....	.....	533,724	14.57	[3] 85,334	7,075	[3] 92,409	156
1,736,473	87,500	49.96	1,823,973	49.96	.....	.....	1,546,953	42.37	280,000	22,662	257,338	157
1,230,112	.....	34.01	1,230,112	34.01	.....	.....	937,182	25.91	[3] 9,500	20,263	[3] 29,763	158
944,855	30,000	27.58	974,855	27.58	.....	.....	912,091	25.80	430,000	24,552	405,448	159
546,979	.....	15.49	446,779	12.65	100,200	2.84	176,058	4.98	[3] 6,086	.....	[3] 6,086	160
1,052,373	74,379	32.01	792,527	22.52	333,925	9.49	688,580	19.56	37,156	51,388	[3] 14,232	161
1,345,428	.....	38.28	945,000	26.89	400,428	11.39	1,340,000	38.13	.....	.....	.....	162
2,230,157	258,851	70.99	1,302,508	37.15	1,186,500	33.84	1,448,936	41.33	17,183	27,656	[3] 10,473	163
1,453,597	307,000	50.96	1,560,097	45.15	200,500	5.80	1,117,504	32.34	[3] 96,363	[3] 63,121	[3] 33,242	164
1,532,010	.....	44.49	1,506,710	43.76	25,300	0.73	1,406,086	40.83	242,800	6,729	236,071	165
2,051,590	.....	60.60	972,590	28.73	1,079,000	31.87	1,892,990	55.91	572,000	.....	572,000	166
2,496,071	5,000	74.18	1,805,271	53.48	698,800	20.70	2,072,633	61.40	153,788	.....	153,788	167
1,101,245	.....	32.64	806,245	23.90	295,000	8.74	1,067,300	31.64	146,300	.....	146,300	168
441,569	83,000	15.58	524,569	15.58	.....	.....	506,000	15.02	[3] 36,650	.....	[3] 36,650	169
1,855,846	419,563	67.59	1,576,409	46.83	699,000	20.76	868,016	25.78	74,700	100,187	[3] 25,487	170
526,952	.....	15.74	416,952	12.45	110,000	3.29	280,000	8.36	[3] 30,000	.....	[3] 30,000	171
1,135,165	.....	34.06	811,080	24.33	324,085	9.72	1,035,385	31.06	[3] 39,537	[3] 6,375	[3] 33,162	172
1,142,933	.....	34.51	467,933	14.13	675,000	20.38	1,096,500	33.11	[3] 44,666	[3] 28,783	[3] 15,883	173
607,734	.....	18.59	532,734	16.29	75,000	2.29	592,500	18.12	23,500	.....	23,500	174
1,542,527	.....	47.31	1,001,527	30.71	541,000	16.59	1,275,394	39.11	39,320	4,150	35,170	175
827,178	.....	25.37	827,178	25.37	.....	.....	792,116	24.29	[3] 27,000	790	[3] 27,790	176
702,447	16,922	22.10	543,369	16.69	176,000	5.41	385,197	11.83	53,846	7,548	46,298	177
2,961,184	153,000	96.11	3,114,184	96.11	.....	.....	2,734,897	84.40	257,149	60,051	197,098	178
428,372	.....	13.26	427,372	13.23	1,000	0.03	376,390	11.62	[3] 31,000	8,957	[3] 39,957	179
485,165	32,600	16.06	517,765	16.06	.....	.....	433,158	13.44	[3] 62,900	[3] 17,761	[3] 45,139	180
3,235,123	.....	102.90	2,025,123	64.41	1,210,000	38.49	2,801,219	89.10	384,500	.....	384,500	181
3,144,137	85,000	102.73	2,617,137	83.26	612,000	19.47	1,567,412	49.87	307,000	[3] 9,766	316,766	182
1,224,993	170,628	44.46	867,626	27.64	523,000	16.82	863,134	27.50	[3] 37,740	17,510	[3] 55,250	183
2,105,907	448,262	81.67	2,224,169	71.12	330,000	10.55	1,872,088	59.88	[3] 559,950	[3] 778,909	218,959	184
663,378	11,300	21.59	505,178	16.17	169,500	5.42	321,000	10.27	24,000	.....	24,000	185
3,640,002	19,000	118.15	3,659,002	118.15	.....	.....	2,915,149	94.13	415,490	.....	415,490	186
1,718,282	.....	55.74	1,718,282	55.74	.....	.....	1,688,822	54.79	[3] 18,782	4,662	[3] 23,444	187
921,725	187,000	36.06	711,525	23.14	397,200	12.92	642,790	20.90	68,000	49,600	18,400	188
1,249,500	.....	40.89	529,300	17.33	720,000	23.56	1,197,714	39.20	[3] 24,800	8,973	[3] 33,773	189
2,595,302	171,500	90.71	1,939,802	63.59	827,000	27.11	1,928,014	63.21	190,500	41,191	149,309	190
1,885,963	78,225	64.49	1,490,188	48.93	474,000	15.56	1,297,886	42.62	103,928	[3] 9,819	113,747	191
460,556	.....	15.24	425,056	14.07	35,500	1.17	424,000	14.03	[3] 14,000	.....	[3] 14,000	192
2,294,000	188,300	82.29	1,593,800	52.84	888,500	29.45	2,232,070	74.00	[3] 32,100	38,928	[3] 71,028	193

[2] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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TABLE 30.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT CLOSE OF

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

City number.	CITY.	Total.	INCURRED FOR GENERAL PURPOSES.								
			Total.	General government buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
	Grand total	$2,505,496,245	$1,413,999,222	$71,019,468	$36,819,357	$168,577,731	$42,583,286	$92,381,225	$251,456,180	$39,890,367	$276,344,762
	Group I	1,545,592,911	806,820,484	45,687,004	22,282,399	74,885,631	4,338,000	53,992,945	189,297,447	27,949,695	147,089,627
	Group II	267,259,608	162,645,562	11,075,244	6,285,227	22,255,999	6,419,254	14,734,452	13,429,581	8,275,829	30,992,550
	Group III	343,170,298	231,367,407	6,629,900	3,378,419	38,203,374	7,656,736	18,549,811	25,718,533	2,647,000	41,999,644
	Group IV	206,965,298	118,627,475	5,564,816	2,974,725	15,370,235	12,754,953	2,772,839	10,558,203	524,500	31,900,935
	Group V	142,508,130	94,538,294	2,062,504	1,898,587	17,862,442	11,414,343	2,331,178	12,452,111	493,343	24,361,976
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.										
1	New York, N. Y	$1,037,794,218	$451,627,501	$24,603,015	$15,829,121	$5,279,187	.....	$25,137,543	$111,512,895	$16,872,778	$110,688,618
2	Chicago, Ill	83,712,688	65,292,912	6,759,650	823,050	21,416,500	.....	.....	2,316,500	2,743,500	24,500
3	Philadelphia, Pa	110,880,925	68,244,341	675,000	2,117,928	8,300,716	.....	11,108,860	23,715,644	2,296,988	7,983,284
4	St. Louis, Mo	28,175,606	15,566,000	.....	230,000	1,500,000	.....	4,457,000	.....	1,800,000	.....
5	Boston, Mass	117,042,089	94,432,889	4,394,833	1,047,900	18,082,130	.....	4,560,017	25,123,491	2,760,844	16,323,525
6	Cleveland, Ohio	45,119,700	37,778,746	4,564,200	937,000	7,314,500	$738,000	4,574,550	6,876,646	645,000	3,562,500
7	Baltimore, Md	64,800,883	34,157,313	2,750,000	1,000,000	12,000,000	3,600,000	850,000	4,225,000	.....	2,450,000
8	Pittsburgh, Pa	58,087,402	39,720,782	1,940,306	297,400	992,598	.....	3,304,975	15,527,271	830,585	6,057,200
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.										
9	Detroit, Mich	$14,600,630	$12,237,515	$1,725,995	.....	$2,951,023	$1,142,646	$324,585	$236,366	.....	$3,640,900
10	Buffalo, N. Y	27,800,867	19,014,298	885,683	$67,817	983,000	.....	5,942,811	1,862,549	$64,575	2,700,000
11	San Francisco, Cal	18,800,200	18,265,200	1,034,000	4,200,000	2,781,200	.....	.....	699,000	1,420,000	4,533,800
12	Milwaukee, Wis	11,941,914	11,774,414	100,000	443,000	1,466,200	.....	1,948,136	2,616,500	355,231	2,314,627
13	Cincinnati, Ohio	63,570,004	28,815,762	614,800	755,400	2,411,822	1,760,312	3,786,348	7,020,496	3,461,600	3,491,100
14	Newark, N. J	35,746,412	22,370,412	2,869,500	350,000	365,000	.....	1,594,100	764,620	2,463,282	6,862,200
15	Los Angeles, Cal	27,648,131	6,518,231	34,000	142,000	1,464,750	1,376,340	106,100	206,250	108,141	2,532,050
16	New Orleans, La	38,026,502	25,842,982	899,166	87,010	8,773,004	2,139,956	85,160	23,800	43,000	897,303
17	Washington, D. C	8,888,200	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Minneapolis, Minn	20,236,748	17,806,748	2,912,160	240,000	1,060,000	.....	947,212	.....	360,000	3,929,700
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.										
19	Jersey City, N. J	$27,334,981	$9,183,126	$560,000	$90,500	$296,000	.....	.....	$38,798	$286,000	$2,885,000
20	Seattle, Wash	32,523,923	24,464,443	475,000	.....	2,185,000	.....	.....	223,900	.....	4,155,000
21	Kansas City, Mo	9,791,690	5,508,690	11,000	200,000	50,000	$50,000	$200,000	60,000	300,000	3,457,500
22	Indianapolis, Ind	4,651,300	3,461,300	900,000	200,000	.....	.....	95,000	.....	210,000	1,221,800
23	Providence, R. I	18,808,000	14,756,000	.....	631,229	6,225,000	.....	653,431	2,369,340	375,000	2,400,000
24	Louisville, Ky	13,285,200	10,406,200	189,400	.....	4,198,000	.....	.....	15,000	500,000	.....
25	Rochester, N. Y	11,861,000	6,090,000	.....	.....	725,000	.....	300,000	.....	.....	275,000
26	Denver, Colo	6,590,700	5,203,700	.....	.....	1,525,600	474,300	27,000	2,236,500	.....	255,000
27	Portland, Oreg	24,889,985	17,580,702	675,000	125,000	280,678	.....	2,900,000	1,657,494	.....	719,000
28	St. Paul, Minn	10,197,000	7,506,000	498,000	323,000	1,565,000	.....	1,357,000	242,000	221,000	2,059,000
29	Columbus, Ohio	15,622,500	11,862,000	21,000	288,000	3,330,700	.....	1,717,000	3,059,900	95,000	1,246,900
30	Toledo, Ohio	11,146,760	7,337,190	300,000	186,000	150,000	29,980	1,400,000	1,730,195	.....	1,354,000
31	Atlanta, Ga	6,139,450	2,480,950	.....	.....	1,060,000	.....	140,000	149,000	100,000	575,450
32	Oakland, Cal	4,684,850	3,534,350	487,500	78,000	596,550	.....	.....	.....	.....	1,479,500
33	Worcester, Mass	10,924,625	6,789,625	650,000	78,000	2,120,000	743,500	375,000	903,825	453,000	937,500
34	Birmingham, Ala	7,580,014	5,313,014	12,000	29,000	964,000	.....	6,500	284,000	9,000	1,050,500
35	Syracuse, N. Y	9,892,179	4,840,379	430,000	82,750	630,482	70,686	17,200	180,484	25,000	821,522
36	New Haven, Conn	3,745,000	3,492,000	.....	.....	700,000	300,000	465,000	.....	.....	488,000
37	Memphis, Tenn	11,171,900	5,977,900	.....	260,000	.....	1,510,400	.....	1,300,000	.....	1,171,500
38	Scranton, Pa	3,233,995	2,807,995	45,000	163,000	141,000	48,000	328,000	.....	.....	1,565,000
39	Richmond, Va	11,511,819	6,634,219	30,000	.....	1,101,000	.....	.....	60,000	.....	426,000
40	Paterson, N. J	4,144,134	2,852,634	406,000	65,000	99,202	.....	.....	399,932	.....	1,342,000
41	Omaha, Nebr	9,483,666	8,883,666	250,000	185,000	2,743,000	922,000	.....	500,000	.....	1,646,000
42	Fall River, Mass	7,247,750	5,994,750	.....	12,100	1,372,750	55,000	616,000	1,887,800	47,000	1,311,182
43	Dayton, Ohio	5,217,044	4,374,044	.....	95,600	906,330	955,000	707,600	758,914	.....	416,000
44	Grand Rapids, Mich	4,045,659	2,508,159	.....	.....	238,200	.....	216,600	517,000	.....	591,000
45	Spokane, Wash	11,449,892	7,674,892	.....	.....	511,882	1,961,020	1,315,000	1,730,490	.....	1,986,500
46	Nashville, Tenn	5,904,806	4,202,806	.....	.....	1,256,000	.....	150,000	1,261,806	.....	500,000
47	Lowell, Mass	3,446,076	2,278,576	.....	49,240	359,500	305,850	54,080	18,150	.....	450,840
48	Cambridge, Mass	11,432,650	8,185,050	8,000	.....	1,034,000	.....	2,123,000	1,119,300	26,000	1,347,950
49	Bridgeport, Conn	2,144,700	1,059,700	152,000	52,000	.....	.....	415,000	320,000	.....	.....
50	New Bedford, Mass	8,091,753	6,205,200	365,000	20,000	921,000	.....	814,000	657,000	.....	1,111,000
51	San Antonio, Tex	2,793,500	2,303,500	.....	12,000	593,500	.....	100,000	1,063,000	.....	200,000
52	Hartford, Conn	6,621,000	5,586,000	.....	75,000	.....	220,000	2,040,000	.....	.....	1,901,000
53	Albany, N. Y	5,560,797	4,023,647	165,000	78,000	24,000	11,000	17,400	855,010	.....	593,000

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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assigned to each, see page 20. For a text discussion of this table, see page 106.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[3]	Incurred for funding.[3]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded debts.	Special assessment debts.								
$28,989,216	$149,936,814	$63,379,530	$119,082,139	$73,539,147	$8,780,243	$788,219,389	$451,543,972	$10,101,025	$326,574,392	$91,751,209	$202,746,182	
25,185,651	107,825,245	37,311,035	28,599,807	42,375,998	6,866,043	523,716,933	222,436,052	599,000	300,681,881	41,012,709	167,176,742	
1,400,700	15,194,965	8,053,363	23,250,182	1,248,156	932,500	90,336,079	71,307,384	59,200	18,969,495	4,101,967	9,243,500	
1,741,500	17,484,815	10,946,539	33,400,271	23,010,560	525,000	83,969,491	75,745,838	4,493,000	3,730,653	18,657,100	8,651,300	
492,400	5,617,680	2,054,267	22,233,433	5,808,439	140,000	56,479,652	51,409,764	3,470,700	1,599,188	20,763,151	10,955,020	
168,965	3,814,109	5,014,326	11,568,446	1,095,964	316,700	33,717,234	30,644,934	1,479,125	1,593,175	7,216,282	6,719,620	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
$22,787,363	$65,129,804	$16,479,670	$7,845,424	$29,461,883	$6,238,043	$419,293,701	$149,678,240		$269,415,461	$22,864,403	$137,770,570	1
	12,272,597	4,030,500	1,992,000	12,914,115		4,602,904	4,602,904				13,816,872	2
1,354,288	3,222,833	200,000	7,268,800			32,472,284	30,443,284	[4] $529,000	1,500,000	4,594,300	5,550,000	3
	1,720,000	3,884,000	1,975,000			3,426,000	3,426,000			9,183,006		4
785,500	16,717,411	4,351,388	285,850			22,609,200	3,712,500		18,896,700			5
258,500	4,967,000	450,850	2,890,000			7,187,954	6,482,954	70,000	635,000		153,000	6
	2,450,000	4,529,500	302,813			18,820,270	9,500,270		9,320,000	4,370,000	7,453,300	7
	1,345,600	3,384,927	6,039,920		628,000	15,304,620	14,389,900		914,720	1,000	2,433,000	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
$75,000	$1,761,000	$138,000	$242,000		$799,000	$1,564,115	$1,564,115					9
	1,964,696	2,500,328	1,169,273	$783,566		8,750,569	8,670,569		$80,000	$36,000		10
493,200	527,000	2,577,000				535,000	535,000					11
276,000	1,095,750	626,850	67,500	464,620	112,500	55,000	55,000					12
106,500	2,776,800	1,091,000	1,539,584		21,000	30,944,900	[5] 12,331,600	$59,200	[6] 18,554,100	3,780,042	$8,300	13
350,000	3,795,000	426,710	2,530,000			13,047,000	12,947,000		100,000	205,000	124,000	14
	7,000	165,700	375,000			21,048,975	21,016,600		32,375	80,925		15
	5,750	85,008	12,803,825			11,960,520	11,757,500		203,020		223,000	16
											8,888,200	17
100,000	3,261,969	442,767	4,553,000			2,430,000	2,430,000					18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
$225,000	$632,000	$515,000	$2,903,750	$751,078		$12,317,885	$12,190,255		$127,600	$5,302,000	$532,000	19
100,000	3,000,000	420,000	908,000	12,997,543		6,243,980	3,993,980	$2,240,000	10,000	460,000	1,355,500	20
230,000	835,190	115,000				4,283,000	3,983,000		300,000			21
	559,500	125,000	150,000			11,000	5,000		6,000	1,165,000	14,000	22
	1,494,000	242,000	366,000			4,052,000	4,052,000					23
310,000	578,000	1,743,000	2,872,800			1,843,000	1,842,000		1,000	489,000	547,000	24
	265,000	725,000		3,800,000		5,671,000	5,427,000		244,000		100,000	25
	512,800	112,500				276,000	10,000		266,000	633,000	478,000	26
	850,000	218,000	10,125,530			6,822,783	5,912,783	50,000	860,000	56,500	430,000	27
	722,000	219,000				2,231,000	2,031,000		200,000	460,000		28
110,000	73,000	545,500	1,345,000			3,760,500	2,955,000	780,500	25,000			29
5,000	1,283,000	27,993	185,000	684,022		2,448,570	1,568,570	[4] 700,000	180,000	1,361,000		30
		456,500				2,174,500	2,162,000	12,500		1,402,000	82,000	31
	892,800					1,150,500			1,150,500			32
	258,500	214,000	56,300			4,135,000	4,135,000					33
		5,000	1,553,000	1,400,014		234,000	155,000	50,000	29,000	20,000	2,013,000	34
19,000	112,500	1,026,779	521,976	902,000		4,876,000	4,876,000				176,800	35
80,000	200,000	471,000	788,000								253,000	36
	750,000		986,000			3,410,000	3,350,000		60,000	1,784,000		37
	20,000	92,000	21,000	384,995						76,000	350,000	38
		5,500	5,011,719		$250,000	2,060,500	1,400,500	660,000		2,567,100		39
	40,500		500,000							1,291,500		40
100,000	500,000		200,000	1,842,666							595,000	41
250,000	331,500	89,418	22,000			1,253,000	1,250,000		3,000			42
	143,400	220,200	160,000	11,000		843,000	808,000		35,000			43
	100,000	750,000		95,359	125,000	1,412,500	1,337,500		75,000			44
	100,000	70,000				2,775,000	2,775,000			700,000	300,000	45
	35,000	1,000,000			150,000	1,372,000	1,322,000		50,000	70,000	110,000	46
	15,450	1,199	1,024,267			1,167,500	1,167,500					47
27,000	1,632,800	242,000	625,000			3,247,600	3,247,600					48
29,500		15,200	76,000							60,000	1,025,000	49
256,000	200,000		1,861,200			1,886,553	1,778,000		108,553			50
			275,000							490,000		51
	300,000	800,000	250,000			475,000	475,000			270,000	290,000	52
	1,045,875	479,750	612,729	141,883		1,537,150	1,537,150					53

[4] Debt obligations issued for a gas-supply system owned but not operated by the city.
[5] Includes some debt for electric light system.
[6] Includes $18,259,000, bonds issued for the Cincinnati Southern Railway, owned but not operated by the city.

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TABLE 30.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT CLOSE OF

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Total.	INCURRED FOR GENERAL PURPOSES.								
			Total.	General government buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
54	Trenton, N. J.	$5,774,255	$4,089,755	$700,000	$225,700	$1,087,515	$256,455	.....	$605,885	$20,500	$743,750
55	Reading, Pa.	2,437,700	1,389,700	.....	.....	651,000	180,000	.....	.....	.....	478,700
56	Dallas, Tex.	4,128,250	2,200,250	.....	50,000	371,000	.....	.....	887,000	27,500	590,750
57	Salt Lake City, Utah	7,444,838	4,919,838	548,000	.....	275,000	.....	.....	.....	.....	1,485,000
58	Camden, N. J.	5,117,659	2,136,459	86,000	203,000	91,959	566,000	.....	.....	50,000	770,500
59	Springfield, Mass.	6,550,900	4,107,900	1,174,000	447,000	245,500	.....	$62,000	208,000	.....	1,771,400
60	Lynn, Mass.	4,569,100	2,755,600	13,300	87,850	430,500	7,500	12,300	405,100	.....	714,000
61	Lawrence, Mass.	2,472,100	1,302,300	.....	111,900	509,500	310,000	12,500	4,500	.....	272,500
62	Tacoma, Wash.	11,555,978	3,474,486	200,000	.....	318,206	.....	400,000	47,728	.....	510,000
63	Des Moines, Iowa	2,585,900	1,754,900	428,000	.....	.....	.....	.....	.....	.....	1,274,900
64	Wilmington, Del.	3,975,850	2,828,350	.....	.....	.....	.....	.....	30,000	.....	165,000
65	Kansas City, Kans.	6,641,374	3,172,055	200,000	60,000	.....	.....	.....	159,463	80,000	764,900
66	Yonkers, N. Y.	7,533,451	4,689,251	355,300	111,110	.....	207,621	.....	161,750	75,000	2,114,920
67	Youngstown, Ohio	2,764,487	2,294,987	.....	40,925	127,591	590,449	74,000	291,359	28,500	654,000
68	Houston, Tex.	5,618,629	3,794,629	.....	.....	810,000	1,072,629	39,000	.....	.....	260,000
69	Norfolk, Va.	8,405,350	5,500,850	.....	.....	.....	.....	.....	156,500	75,000	96,000
70	Duluth, Minn.	6,976,050	3,155,050	.....	.....	.....	30,000	100,000	233,000	.....	1,175,000
71	Fort Worth, Tex.	5,257,231	1,917,231	.....	195,000	370,828	.....	.....	439,813	.....	468,590
72	Somerville, Mass.	1,519,000	1,475,000	.....	.....	334,000	5,000	33,000	.....	.....	.....
73	St. Joseph, Mo.	2,569,250	1,837,500	10,000	85,000	430,000	.....	1,000	10,000	.....	1,261,000
74	Utica, N. Y.	2,076,103	1,832,914	.....	120,000	311,119	198,246	68,006	209,473	6,000	479,170
75	Troy, N. Y.	4,842,502	2,205,074	2,074	58,251	5,000	.....	21,000	58,600	.....	778,008
76	Elizabeth, N. J.	3,401,560	789,060	.....	.....	265,000	.....	.....	211,210	25,000	267,850
77	Schenectady, N. Y.	4,576,799	3,814,799	28,000	147,000	1,160,000	.....	390,677	726,557	.....	1,221,565
78	Waterbury, Conn.	3,476,390	1,876,390	65,000	.....	460,000	200,000	.....	150,000	.....	666,390
79	Akron, Ohio	2,644,295	2,232,595	.....	47,800	232,190	744,230	60,500	18,020	.....	500,000
80	Oklahoma City, Okla.	6,693,282	5,464,782	30,000	260,000	762,500	2,307,982	.....	15,000	50,000	1,369,300
81	Manchester, N. H.	1,744,000	843,000	.....	.....	.....	.....	60,000	500,000	.....	183,000
82	Hoboken, N. J.	2,518,172	2,133,172	.....	109,000	162,021	325,182	.....	583,000	.....	830,619
83	Evansville, Ind.	1,854,200	95,200	.....	.....	.....	.....	.....	.....	.....	79,200
84	Wilkes-Barre, Pa.	1,768,600	1,614,600	206,000	.....	375,100	.....	.....	128,000	.....	676,500
85	Erie, Pa.	1,201,145	981,145	.....	11,000	59,655	182,490	49,000	.....	15,000	346,000
86	Peoria, Ill.	1,222,011	1,222,011	.....	.....	177,900	403,111	332,000	.....	.....	20,000
87	Fort Wayne, Ind.	1,047,300	785,500	.....	.....	.....	.....	.....	.....	.....	486,500
88	Harrisburg, Pa.	3,005,900	2,246,000	.....	.....	350,000	130,400	65,000	22,800	.....	1,014,000
89	Savannah, Ga.	3,002,086	346,048	.....	27,666	.....	51,589	.....	67,872	.....	16,467
90	Jacksonville, Fla.	2,118,000	1,377,500	137,500	65,000	580,000	155,000	.....	.....	.....	.....
91	East St. Louis, Ill.	2,355,300	1,643,300	.....	.....	639,000	552,300	.....	.....	.....	352,000
92	Terre Haute, Ind.	832,000	625,000	.....	45,000	170,000	.....	.....	.....	.....	240,000
93	Holyoke, Mass.	3,315,200	1,947,000	.....	38,247	274,358	.....	105,000	331,110	20,000	710,956
94	Portland, Me.	8,189,376	1,562,376	1,000,000	16,689	20,000	38,000	360,000	.....	.....	108,000
95	South Bend, Ind.	994,682	810,682	31,857	7,311	.....	.....	.....	48,500	.....	410,500
96	Charleston, S. C.	4,154,050	386,150	.....	.....	362,000	.....	.....	.....	.....	23,000
97	Brockton, Mass.	3,427,800	1,577,800	98,600	63,000	521,700	11,000	.....	254,500	6,000	497,200
98	Passaic, N. J.	1,620,904	1,620,904	.....	12,801	500	.....	.....	59,188	31,000	753,250
99	Bayonne, N. J.	3,431,750	2,194,750	40,600	102,000	.....	251,000	7,000	356,000	.....	1,196,650
100	Johnstown, Pa.	860,100	860,100	60,000	58,000	.....	.....	30,000	308,000	10,000	354,100
101	Wichita, Kans.	4,559,369	3,900,037	101,585	34,975	621,633	2,265,669	25,856	90,130	.....	482,500
102	Covington, Ky.	2,594,653	763,653	.....	.....	72,500	142,600	33,000	326,053	.....	89,500
103	Allentown, Pa.	1,298,675	921,000	11,000	.....	72,700	.....	.....	.....	.....	752,800
104	Pawtucket, R. I.	5,514,000	3,809,000	.....	21,000	973,000	.....	23,000	693,000	.....	296,000
105	Springfield, Ill.	1,175,240	349,440	.....	.....	.....	229,800	.....	.....	.....	3,000
106	Altoona, Pa.	2,706,100	1,620,100	.....	11,000	.....	413,100	.....	10,000	.....	574,000
107	Mobile, Ala.	3,898,000	1,726,500	.....	.....	.....	899,500	.....	.....	.....	.....
108	Canton, Ohio.	2,470,032	1,671,732	.....	99,300	336,400	28,100	.....	695,132	.....	470,000
109	Saginaw, Mich.	2,474,270	1,932,070	38,000	2,200	333,410	.....	402,000	1,024,660	5,000	64,000

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$931,352	$928,932	$145,500	$60,000	$100,838	$30,594	$349,000	$20,000	$15,000	$175,000
111	Sioux City, Iowa.	1,635,536	850,536	.....	.....	.....	1,700	.....	.....	.....	344,000
112	Atlantic City, N. J.	7,403,000	5,385,000	110,000	254,000	.....	1,551,000	.....	322,000	105,000	1,027,000
113	Rockford, Ill.	681,576	558,176	1,900	7,000	73,701	58,075	.....	53,200	.....	112,800
114	Lancaster, Pa.	1,414,000	1,079,000	.....	.....	340,000	.....	.....	120,000	14,000	455,000
115	Springfield, Ohio.	1,775,597	1,300,597	6,000	75,000	252,824	290,514	49,000	194,759	128,000	245,000
116	Little Rock, Ark.	846,114	846,114	.....	.....	54,475	464,139	.....	.....	.....	327,500
117	Sacramento, Cal.	1,001,600	876,500	270,000	.....	252,500	.....	.....	.....	.....	214,000
118	Pueblo, Colo.	2,631,216	1,327,216	.....	.....	208,000	252,000	256,000	.....	.....	232,716
119	Chattanooga, Tenn.	2,751,091	2,616,091	222,000	110,000	595,000	261,091	20,000	508,000	.....	250,000
120	Bay City, Mich.	1,384,000	966,000	135,000	.....	60,000	.....	54,000	110,000	.....	107,000
121	York, Pa.	1,065,750	1,065,750	.....	41,000	394,000	4,400	.....	144,500	.....	358,000
122	Malden, Mass.	1,900,700	1,555,700	1,942	68,350	742,000	.....	.....	74,966	.....	353,780
123	New Britain, Conn.	3,071,250	1,855,000	215,000	.....	965,000	50,000	.....	.....	.....	550,000
124	Haverhill, Mass.	2,393,500	1,436,500	.....	14,000	65,313	.....	163,667	570,469	4,143	536,104

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

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YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 106.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[3]	Incurred for funding.[3]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded debts.	Special assessment debts.								
$115,000	$232,850	$72,000	$30,100			$945,500	$945,500				$739,000	54
			80,000			775,000	775,000			$273,000		55
		10,000	264,000			1,646,000	1,646,000				282,000	56
			1,050,000	$1,561,838		1,825,000	1,825,000			700,000		57
	252,000	68,000		49,000		1,478,000	1,374,000		$104,000	534,200	969,000	58
	161,000	25,000	14,000			2,443,000	2,443,000					59
35,000	181,250	51,000	817,800			1,813,500	1,813,500					60
1,400		11,200	68,800			712,000	712,000				457,800	61
				1,998,552		6,669,592	3,952,592	$2,312,000	405,000		1,411,000	62
	52,000					3,000			3,000	283,000	545,000	63
	355,000		2,278,350			1,147,500	1,147,500					64
	486,138	30,000		1,391,554		2,072,850	1,997,850	75,000		1,316,969	79,500	65
	354,250	55,000	896,300	355,000		2,369,200	2,368,000		1,200	439,000	36,000	66
	65,400	68,300	340,995	13,468		438,000	393,000		45,000	31,500		67
			1,613,000			1,300,000	1,001,000		299,000		524,000	69
	135,000	30,550	5,007,500			1,266,000	1,068,000		198,000	1,638,500		69
	464,400		1,003,650	149,000		3,321,000	[4] 3,321,000			500,000		70
		15,000	408,000		$75,000	2,665,000	2,665,000			487,000	113,000	71
	18,000		1,080,000			44,000	44,000					72
88,000		2,500			65,000	25,000			25,000	513,400	78,350	73
156,000	117,500	167,400				36,000			36,000		207,189	74
	299,500	18,450	937,529	26,662		2,481,447	2,475,147		6,300		155,981	95
20,000						56,000			56,000	2,556,500		76
			121,000			762,000	762,000					77
	235,000		100,000			1,560,000	1,560,000				40,000	78
	12,850	8,900	479,905	128,200		98,400	83,900		14,500	213,300	100,000	79
	600,000	70,000				1,048,000	1,048,000			25,000	160,500	80
			100,000			671,000	600,000	71,000		150,000	60,000	81
50,000	72,850	500				117,000	117,000				268,000	82
	16,000					400,000	400,000			1,359,000		83
			231,000							154,000		84
22,000	16,000		280,000			220,000	220,000					85
	162,000	127,000										86
		299,000				261,800	261,800					87
	191,200	50,000	422,600			696,200	696,200			63,700		88
	3,200		179,254			816,388	813,000		3,388	1,839,650		89
	65,000	200,000	175,000			452,500	315,000	102,500	35,000		288,000	90
	100,000										712,000	91
			170,000								207,000	92
	162,962	255,367	49,000			1,368,200	458,000	910,200				93
	18,687	3,000				5,009,000	5,009,000			11,500	1,606,500	94
	22,014		290,500			184,000	184,000					95
			1,150							3,767,900		96
	20,000	105,800				1,850,000	1,850,000					97
	300,000		329,000	135,165								98
5,000	82,500	8,500	115,500			129,000	129,000			287,000	821,000	99
			40,000									100
	11,689	266,000								609,332	50,000	101
	100,000					1,215,700	1,215,700			157,600	457,700	102
	25,000		59,500			310,875	310,875			66,800		103
	40,000		1,761,000			1,267,000	1,267,000				438,000	104
	116,640									825,800		105
			612,000			986,000	986,000			100,000		106
			827,000			432,000	304,000		128,000	1,739,500		107
	22,800	20,000				549,800	368,000		181,800	120,000	128,500	108
	47,000	15,800				542,200	484,200		58,000			109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$15,000	$8,000		$10,000								$2,420	110
			500,000	$4,836							785,000	111
35,000	802,000	$892,000	287,000			$1,918,000	$1,918,000				100,000	112
	200,000		51,500			96,100	96,100			$27,300		113
			150,000			335,000	335,000					114
	37,000	17,500	5,000			475,000	325,000		$150,000			115
												116
		140,000				118,000	118,000				7,100	117
	378,500					1,304,000	1,304,000					118
	150,000		500,000		$9,000	45,000			45,000		81,000	119
	200,000			300,000		418,000	398,000	$20,000				120
	81,000		42,850									121
	190,000	124,662				345,000	345,000					122
	75,000					1,116,250	1,075,000		41,250		100,000	123
	29,000	3,804	50,000			957,000	957,000					124

[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] Includes debt obligation issued for gas-supply system not reported separately.

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TABLE 30.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT CLOSE OF

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Total.	INCURRED FOR GENERAL PURPOSES.							
			Total.	General government buildings.[1]	Police and fire departments.	Sewers and sewage disposal.	Highways.			Charities, hospitals, and corrections.	School buildings.
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
125	Salem, Mass.	$1,098,400	$994,400			$469,500	$14,400	$48,000	$14,000		$331,500
126	Lincoln, Nebr.	1,494,018	1,165,018				198,000				132,000
127	Berkeley, Cal.	986,790	896,790	$123,300	$54,990						718,500
128	Davenport, Iowa.	631,000	289,000								289,000
129	Topeka, Kans.	2,506,571	1,699,771	60,000		145,098	617,434	90,578	3,500		530,161
130	McKeesport, Pa.	1,500,569	822,569			70,000			25,500	$40,000	476,000
131	Flint, Mich.	989,650	447,150			15,500	107,433		36,217		170,000
132	Tampa, Fla.	1,010,500	740,000								
133	San Diego, Cal.	3,164,438	1,742,404		86,000	537,279		45,000	129,125		626,000
134	El Paso, Tex.	2,280,000	1,253,000	10,000		95,000	200,000		385,000		423,000
135	Wheeling, W. Va.	1,239,100	490,400					80,400	175,000		200,000
136	Racine, Wis.	891,756	716,756			48,815	176,341	53,000	177,891		219,000
137	Kalamazoo, Mich.	1,067,645	1,004,445		85,000	63,950	11,000	23,000	271,725		253,000
138	Superior, Wis.	1,083,221	1,083,221		19,000	360,250		50,000	185,621		409,000
139	Augusta, Ga.	1,737,600	145,000								
140	Macon, Ga.	1,259,200	503,200			226,000	226,000				
141	Newton, Mass.	5,801,300	4,534,300		16,000	1,281,000			1,248,500	47,900	1,348,400
142	Butte, Mont.	766,178	366,178				59,074		[4] 125,336		181,768
143	Woonsocket, R. I.	3,332,000	513,000	100,000		313,000					100,000
144	Chester, Pa.	1,234,600	641,100		7,500	56,290	280,110		1,600		264,600
145	Montgomery, Ala.	3,481,530	2,371,530			345,000	325,000		882,530		325,000
146	Fitchburg, Mass.	1,353,578	879,578		2,823	52,855	24,675	19,600	123,775		333,950
147	Dubuque, Iowa.	1,261,456	238,174								88,000
148	Galveston, Tex.	4,814,038	4,417,038			300,000			1,503,500		73,000
149	Elmira, N. Y.	951,000	715,000	120,000			90,000	175,000			75,000
150	New Castle, Pa.	594,017	544,017			35,000			84,500		287,000
151	West Hoboken, N. J.	1,006,869	633,869						250,000		307,000
152	Knoxville, Tenn.	3,465,193	1,876,193			15,000	264,193	50,000	35,000	30,000	176,000
153	Hamilton, Ohio.	2,440,242	1,491,242		50,500	279,345	779,103	15,750	9,744		337,000
154	Springfield, Mo.	47,000	47,000								47,000
155	East Orange, N. J.	2,937,534	1,813,534	10,500	16,500	201,700			348,839		969,995
156	Quincy, Ill.	594,333	594,333								53,333
157	Roanoke, Va.	1,686,000	1,180,000		65,000	175,000			560,000		100,000
158	Lexington, Ky.	1,157,705	851,705			125,000	214,205	27,000			167,000
159	Huntington, W. Va.	973,000	893,000	80,000	12,000	92,000	205,000		380,000		124,000
160	Joliet, Ill.	341,858	182,858			66,700	64,900		19,000		18,258
161	Auburn, N. Y.	1,078,595	744,670		10,600	287,214	111,548		12,675		320,000
162	Charlotte, N. C.	1,340,000	705,000	40,000					325,000		40,000
163	Taunton, Mass.	2,336,383	1,149,883	45,000	5,500	488,000	19,000	95,483	41,300		47,300
164	Everett, Mass.	1,464,115	1,135,615	500	36,600	575,000	1,200		255,700		224,023
165	Portsmouth, Va.	1,425,300	1,156,900			225,000	180,500		3,000	20,000	173,400
166	Pittsfield, Mass.	1,892,990	813,990			353,000	50,000				348,000
167	Quincy, Mass.	2,072,633	1,374,633		12,899	610,500			338,377		362,737
168	Cedar Rapids, Iowa.	1,067,300	671,300			226,000		200,300			245,000
169	Oshkosh, Wis.	506,000	340,000		1,500	16,500		70,000	25,000		126,000
170	Perth Amboy, N. J.	1,944,164	1,245,164	38,000	56,200	153,800	319,000		45,664		460,000
171	Lansing, Mich.	507,123	397,123	85,000		60,500	150,623	51,000			50,000
172	Pasadena, Cal.	1,069,650	745,525	[3] 38,362	81,125	77,250			13,563		440,000
173	Amsterdam, N. Y.	1,096,500	421,500			315,500					106,000
174	Jackson, Mich.	599,500	479,500			127,000	72,500	4,500	25,000	5,000	125,000
175	Jamestown, N. Y.	1,421,713	880,713	65,000	9,000	338,000	125,713	50,000		50,000	223,000
176	San Jose, Cal.	794,875	794,875	49,500	85,500	179,125					476,375
177	Decatur, Ill.	717,241	466,241			52,542	215,897				197,802
178	Mount Vernon, N. Y.	3,076,450	2,298,450		120,000	535,000	50,000	50,000	703,000		720,450
179	Joplin, Mo.	391,500	390,500	14,000	18,500	50,000		50,000			258,000
180	Williamsport, Pa.	506,100	506,100	5,000		57,300	355,300				39,000
181	Niagara Falls, N. Y.	3,201,599	1,991,599		26,000	1,099,126	404,460	95,000	2,094		364,919
182	Muskogee, Okla.	3,133,503	2,447,503		60,000	335,000	1,312,503				455,000
183	Lima, Ohio.	1,395,185	821,185	36,000	3,500	87,656	164,446		69,439		183,700
184	Chelsea, Mass.	2,305,950	1,920,950		72,000	10,000	108,677		10,000		554,400
185	Aurora, Ill.	672,150	502,650			3,100	379,550	30,000			90,000
186	New Rochelle, N. Y.	3,270,396	2,996,396	5,000	163,000	653,384	135,185	46,700	899,500		628,000
187	Austin, Tex.	1,575,000	75,000								75,000
188	La Crosse, Wis.	1,105,989	708,789		20,000	147,000			160,789		306,000
189	Newport, Ky.	1,249,500	411,500			162,600	124,600				89,300
190	Orange, N. J.	2,470,998	1,365,498			904,000			33,498		428,000
191	Lorain, Ohio.	1,872,357	1,398,357	30,000	52,000	185,382	312,260		2,715		346,000
192	Council Bluffs, Iowa.	424,000	383,500		20,000						199,000
193	Lynchburg, Va.	2,457,300	1,368,800			25,000		17,200	92,000	34,300	226,200

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] Includes $73,856 for paving and sidewalks.

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YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 106.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[5]	Incurred for funding.[5]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water-supply systems.	Electric light and power systems and gas-supply systems.	All other.			
			Funded debts.	Special assessment debts.								
.....	$18,000	.....	$99,000	.....	.....	$104,000	$104,000	.....	.....	.....	.....	125
.....	.....	$120,000	496,500	$218,518	$65,000	.....	.....	.....	.....	.....	$264,000	126
.....	.....	.....	.....	.....	.....	90,000	.....	.....	$90,000	.....	.....	127
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	$342,000	.....	128
.....	.....	253,000	.....	.....	57,700	620,000	620,000	.....	.....	50,000	79,100	129
.....	.....	.....	95,000	116,069	.....	315,000	315,000	.....	.....	.....	363,000	130
.....	.....	.....	118,000	.....	.....	542,500	542,500	.....	.....	.....	.....	131
.....	140,000	.....	600,000	.....	.....	.....	.....	.....	.....	270,500	.....	132
.....	269,000	.....	.....	.....	.....	1,422,034	1,422,034	.....	.....	.....	.....	133
.....	.....	100,000	40,000	.....	.....	1,013,000	1,013,000	.....	.....	.....	14,000	134
.....	.....	35,000	.....	.....	.....	460,000	350,000	$110,000	.....	288,700	.....	135
.....	21,484	20,225	.....	.....	.....	19,000	.....	.....	19,000	156,000	.....	136
.....	.....	.....	294,740	.....	20,000	43,200	43,200	.....	.....	.....	.....	137
.....	.....	59,350	.....	.....	.....	.....	.....	.....	.....	.....	.....	138
.....	.....	.....	145,000	.....	.....	977,500	130,500	.....	847,000	380,100	235,000	139
.....	.....	.....	51,200	.....	.....	716,000	700,000	.....	16,000	.....	40,000	140
.....	547,000	36,500	9,000	.....	.....	1,267,000	1,267,000	.....	.....	.....	.....	141
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	400,000	.....	142
.....	.....	.....	.....	.....	.....	833,000	833,000	.....	.....	200,000	1,786,000	143
.....	.....	.....	31,000	.....	.....	27,500	.....	.....	27,500	566,000	.....	144
.....	30,000	464,000	.....	.....	.....	935,000	825,000	110,000	.....	.....	175,000	145
.....	900	1,500	319,500	.....	.....	474,000	474,000	.....	.....	.....	.....	146
.....	.....	35,000	.....	115,174	.....	324,000	324,000	.....	.....	699,252	.....	147
.....	.....	200,500	[6] 2,040,038	.....	.....	52,000	[6] 52,000	.....	.....	.....	345,000	148
.....	16,000	.....	239,000	.....	.....	.....	.....	.....	.....	.....	236,000	149
.....	.....	.....	42,000	95,517	.....	50,000	.....	.....	50,000	.....	.....	150
$375	.....	.....	.....	76,494	.....	.....	.....	.....	.....	100,000	273,000	151
.....	.....	275,000	1,037,000	.....	.....	1,265,000	1,250,000	.....	15,000	34,000	290,000	152
7,100	700	2,000	10,000	.....	.....	894,000	[6] 500,000	394,000	.....	.....	55,000	153
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	154
.....	.....	52,000	214,000	.....	.....	1,040,000	1,040,000	.....	.....	.....	84,000	155
.....	.....	541,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	156
.....	120,000	100,000	60,000	.....	.....	.....	.....	.....	.....	506,000	.....	157
.....	53,500	265,000	.....	.....	.....	.....	.....	.....	.....	256,000	50,000	158
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	80,000	159
.....	14,000	.....	.....	.....	.....	100,200	100,200	.....	.....	58,800	.....	160
.....	.....	2,633	.....	.....	.....	333,925	305,000	.....	28,925	.....	.....	161
.....	.....	.....	300,000	.....	.....	395,000	385,000	.....	10,000	.....	240,000	162
15,000	.....	.....	393,300	.....	.....	1,186,500	822,500	364,000	.....	.....	.....	163
6,500	5,300	30,787	.....	.....	.....	200,500	200,000	.....	500	124,000	4,000	164
.....	.....	150,000	405,000	.....	.....	25,300	.....	.....	25,300	223,100	20,000	165
.....	.....	5,990	57,000	.....	.....	1,079,000	1,079,000	.....	.....	.....	.....	166
.....	.....	24,000	26,120	.....	.....	698,000	698,000	.....	.....	.....	.....	167
.....	.....	.....	.....	.....	.....	295,000	295,000	.....	.....	101,000	.....	168
50,000	10,000	6,000	35,000	.....	.....	.....	.....	.....	.....	.....	166,000	169
.....	.....	2,500	170,000	.....	.....	699,000	699,000	.....	.....	.....	.....	170
.....	.....	.....	.....	.....	.....	110,000	50,000	60,000	.....	.....	.....	171
.....	95,225	.....	.....	.....	.....	324,025	25,900	298,125	.....	.....	.....	172
.....	.....	.....	.....	.....	.....	675,000	675,000	.....	.....	.....	.....	173
15,000	.....	5,500	100,000	.....	.....	75,000	75,000	.....	.....	45,000	.....	174
.....	20,000	.....	.....	.....	.....	541,000	495,000	46,000	.....	.....	.....	175
.....	.....	4,375	.....	.....	.....	.....	.....	.....	.....	.....	.....	176
.....	.....	.....	.....	.....	75,000	176,000	176,000	.....	.....	.....	.....	177
.....	.....	.....	120,000	.....	.....	.....	.....	.....	.....	568,000	210,000	178
.....	.....	.....	.....	.....	.....	1,000	.....	1,000	.....	.....	.....	179
.....	.....	.....	49,500	.....	.....	.....	.....	.....	.....	.....	.....	180
.....	.....	.....	.....	.....	.....	1,210,000	1,210,000	.....	.....	.....	.....	181
.....	50,000	35,000	200,000	.....	.....	612,000	612,000	.....	.....	.....	74,000	182
.....	4,000	100,000	3,088	169,356	.....	528,000	452,000	76,000	.....	.....	46,000	183
.....	105,000	.....	1,060,873	.....	.....	330,000	330,000	.....	.....	55,000	.....	184
.....	.....	.....	.....	.....	.....	169,500	169,500	.....	.....	.....	.....	185
24,990	68,500	15,000	357,137	.....	.....	.....	.....	.....	.....	.....	274,000	186
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,500,000	.....	187
.....	75,000	.....	.....	.....	.....	397,200	290,000	.....	107,200	.....	.....	188
.....	.....	35,000	.....	.....	.....	720,000	683,000	.....	37,000	65,500	52,500	189
.....	.....	.....	.....	.....	90,000	827,000	827,000	.....	.....	.....	188,500	190
.....	.....	470,000	.....	.....	.....	474,000	445,000	.....	29,000	.....	.....	191
.....	.....	.....	169,500	.....	.....	35,500	35,500	.....	.....	.....	.....	192
.....	.....	389,500	584,600	.....	.....	888,500	834,000	.....	54,500	200,000	.....	193

[5] Part of debt obligation issued for water-supply system included with funded debt.
[6] Includes $190,000 debt obligations issued for water, electric light and power systems, and gas-supply systems not reported separately.

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TABLE 31.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT CLOSE

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

City number.	CITY.	Total.	Prior to 1912	1912	1913	1914	1915	1916	1917	1918	1919	1920
	Grand total	$2,505,496,245	$6,881,769	$94,080,842	$58,096,961	$57,248,756	$58,390,280	$59,300,362	$54,006,848	$54,195,529	$51,417,761	$58,043,555
	Group I	1,545,592,911	3,038,320	63,409,038	30,331,887	31,558,997	32,183,607	35,367,498	30,294,032	28,829,114	25,308,374	26,805,365
	Group II	267,259,608	409,661	4,460,768	4,508,557	4,553,691	5,668,395	5,305,798	6,188,082	4,573,856	4,975,602	5,287,139
	Group III	343,170,293	1,004,336	11,756,038	9,287,245	7,306,378	9,946,318	8,340,385	7,585,259	8,785,309	10,274,468	13,584,928
	Group IV	206,965,298	1,441,356	9,128,623	9,931,750	8,113,618	6,006,043	5,609,357	5,637,475	6,442,507	5,489,139	7,640,157
	Group V	142,508,130	988,096	5,326,375	4,037,522	5,715,872	4,585,917	4,677,324	4,302,000	5,564,713	5,370,178	4,725,966
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
1	New York, N. Y.	$1,037,794,218	$5,165	$49,480,686	$10,282,457	$18,247,520	$16,027,164	$18,872,025	$20,364,935	$16,120,708	$12,680,362	$17,714,170
2	Chicago, Ill.	83,712,688	7,000	3,450,400	2,713,400	2,752,000	3,742,000	1,368,500	1,268,500	1,606,500	2,119,000	1,268,000
3	Philadelphia, Pa.	110,860,925	18,800	2,123,800	2,123,800	2,123,800	2,123,800	2,123,800	2,123,800	2,123,800	2,123,800	1,893,800
4	St. Louis, Mo.	28,175,006	2,467,316	1,205,000	1,300,690	2,050,000	995,000	50,000	50,000	2,628,000	325,000	62,000
5	Boston, Mass.	117,042,089	.....	2,619,592	5,139,567	3,067,767	2,282,817	3,498,867	3,450,167	2,689,047	4,361,767	1,692,250
6	Cleveland, Ohio	45,119,700	380,425	1,797,751	2,336,624	1,962,012	1,594,178	1,562,906	1,821,430	1,856,659	1,853,445	2,324,095
7	Baltimore, Md.	64,800,883	4,083	130,500	75,000	.....	.....	6,280,000	.....	.....	.....	950,000
8	Pittsburgh, Pa.	58,087,402	155,531	2,601,309	6,360,349	1,355,898	5,418,648	1,611,400	1,215,200	1,804,400	1,845,000	901,050
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich.	$14,600,630	$187,637	$812,563	$526,877	$244,920	$742,701	$469,260	$27,000	$336,000	$396,000	$393,000
10	Buffalo, N. Y.	27,800,867	.....	1,776,892	1,295,649	1,279,494	1,206,331	970,727	1,324,220	1,147,494	1,181,031	1,177,469
11	San Francisco, Cal.	18,800,200	.....	571,400	499,200	543,200	753,200	758,200	758,200	707,400	668,400	668,400
12	Milwaukee, Wis.	11,941,914	.....	68,642	98,724	64,574	270,724	240,062	277,224	47,224	83,224	248,924
13	Cincinnati, Ohio	63,570,004	45,125	497,552	475,647	534,985	302,244	1,149,209	278,388	549,618	170,425	603,796
14	Newark, N. J.	35,746,412	2,555	90,555	135,554	36,854	493,854	158,854	221,854	125,204	223,204	157,204
15	Los Angeles, Cal.	27,648,131	.....	403,360	362,860	883,260	896,537	915,537	938,037	837,137	836,687	839,687
16	New Orleans, La.	38,026,502	174,344	439,804	435,046	440,104	440,304	436,449	399,377	346,309	347,981	228,239
17	Washington, D. C.	8,888,200	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Minneapolis, Minn.	20,236,748	.....	.....	679,000	526,500	562,500	207,500	1,963,782	477,500	1,068,650	970,420
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
19	Jersey City, N. J.	$27,334,961	$7,750	$341,000	$1,596,500	$21,500	$59,798	$2,045,600	$20,000	$120,000	$20,000	$145,000
20	Seattle, Wash.	32,523,923	30,000	1,299,000	1,150,000	145,000	611,500	145,000	155,000	145,000	155,000	345,000
21	Kansas City, Mo.	9,791,690	10,000	110,000	10,000	210,000	2,174,000	320,000	.....	.....	402,500	.....
22	Indianapolis, Ind.	4,651,300	4,000	57,000	49,000	46,000	248,800	39,000	31,000	30,000	30,000	32,000
23	Providence, R. I.	18,808,000	3,000	50,000	.....	.....	.....	119,000	59,000	.....	.....	.....
24	Louisville, Ky.	13,285,200	219,000	325,000	.....	.....	.....	.....	.....	.....	.....	202,000
25	Rochester, N. Y.	11,861,000	.....	1,630,000	775,000	744,000	50,000	50,000	50,000	250,000	550,000	150,000
26	Denver, Colo.	6,590,700	33,750	37,850	37,850	91,350	64,850	52,850	247,950	270,350	1,720,700	303,700
27	Portland, Oreg.	24,889,985	6,000	43,800	40,800	104,800	16,800	20,800	710,800	35,800	35,800	245,800
28	St. Paul, Minn.	10,197,000	.....	284,000	270,000	120,000	877,000	475,000	1,442,000	1,109,000	765,000	811,000
29	Columbus, Ohio	15,622,500	500	243,200	337,200	121,200	164,200	458,600	129,700	180,000	401,500	215,500
30	Toledo, Ohio	11,146,760	.....	451,000	474,000	1,297,000	140,000	124,950	326,000	205,000	815,000	319,000
31	Atlanta, Ga.	6,139,450	1,000	120,000	120,000	188,450	147,000	211,000	117,000	116,500	120,000	219,000
32	Oakland, Cal.	4,684,850	.....	162,762	162,762	142,762	141,912	138,912	139,912	137,562	136,562	136,562
33	Worcester, Mass.	10,924,625	.....	546,000	57,000	309,000	304,300	429,325	325,500	633,000	997,000	750,000
34	Birmingham, Ala.	7,580,014	14,500	56,000	80,000	11,000	8,000	85,000	136,000	175,000	473,000	540,000
35	Syracuse, N. Y.	9,892,179	.....	602,472	346,819	338,619	309,219	303,819	278,319	262,319	240,819	4,028,819
36	New Haven, Conn.	3,745,000	2,000	120,500	108,000	133,000	175,000	182,500	119,500	107,000	107,000	319,000
37	Memphis, Tenn.	11,171,900	25,000	449,200	449,200	447,500	1,067,500	220,500	282,500	62,500	91,000	62,500
38	Scranton, Pa.	3,233,995	53,500	46,500	90,500	198,500	200,500	103,500	94,000	127,000	150,000	202,000
39	Richmond, Va.	11,511,819	2,400	.....	6,000	10,000	405,000	.....	.....	60,000	.....	281,500
40	Paterson, N. J.	4,144,134	108,936	60,000	100,526	171,672	155,000	38,000	59,000	125,000	245,000	130,000
41	Omaha, Nebr.	9,483,666	.....	1,054,000	200,000	.....	.....	.....	25,000	325,000	305,000	100,000
42	Fall River, Mass.	7,247,750	.....	248,000	403,000	421,000	278,000	327,000	382,000	272,000	278,750	341,500
43	Dayton, Ohio	5,217,044	.....	434,514	433,730	404,700	449,000	437,700	461,000	405,500	321,600	286,700
44	Grand Rapids, Mich.	4,045,659	327,500	558,000	427,000	181,000	147,000	163,000	126,600	76,600	75,000	75,000
45	Spokane, Wash.	11,449,892	.....	65,000	67,000	121,000	74,000	78,000	57,000	411,000	67,000	60,000
46	Nashville, Tenn.	5,904,806	6,000	51,806	50,000	50,000	50,000	.....	.....	550,000	325,000	117,000
47	Lowell, Mass.	3,446,076	.....	296,601	275,161	236,428	210,987	174,972	149,626	113,076	82,635	1,515,345
48	Cambridge, Mass.	11,432,650	148,500	360,500	172,500	177,500	532,500	998,600	637,500	1,120,500	210,500	151,500
49	Bridgeport, Conn.	2,144,700	.....	48,900	48,900	41,900	163,900	38,900	38,900	38,900	438,900	37,000
50	New Bedford, Mass.	8,091,753	1,000	691,753	600,000	291,000	338,000	234,000	497,000	294,000	189,000	431,000
51	San Antonio, Tex.	2,793,500	.....	.....	.....	.....	.....	.....	150,000	.....	310,000	778,000
52	Hartford, Conn.	6,621,000	.....	126,000	.....	35,000	.....	.....	74,000	765,000	.....	10,000
53	Albany, N. Y.	5,560,797	.....	785,680	348,797	495,497	382,552	315,827	263,827	256,702	215,202	237,502

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OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 109.]

1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	Later than 1931	Not reported.	City number.
$49,049,526	$70,750,021	$43,813,748	$58,154,694	$39,863,204	$34,277,712	$44,619,423	$71,203,896	$59,791,064	$168,194,007	$44,655,027	$1,151,731,400	$117,729,860	
24,154,332	31,507,197	16,219,581	18,292,831	16,251,850	12,687,835	16,999,464	40,086,122	32,316,424	137,747,481	14,459,515	826,265,717	51,478,330	
4,379,750	14,615,457	5,758,175	14,792,768	6,117,235	4,619,548	5,268,209	4,047,896	6,456,441	6,123,181	7,661,015	134,581,075	6,907,089	
9,121,658	12,492,063	11,912,407	13,702,002	7,279,956	7,956,356	11,050,676	10,788,206	9,636,903	13,925,232	8,369,982	99,210,753	39,853,437	
5,678,354	7,598,943	6,408,258	5,954,522	4,718,962	4,820,477	6,226,821	12,682,788	6,523,500	6,795,770	7,920,700	49,630,119	16,566,029	
5,715,432	4,536,361	3,515,297	5,412,571	5,495,201	4,193,496	5,074,253	3,598,894	4,857,793	3,602,343	6,243,815	42,043,736	2,924,975	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.

$9,122,907	$14,634,497	$5,587,306	$8,581,306	$5,373,320	$4,534,315	$7,251,064	$18,204,422	$20,801,074	$121,721,781	$439,100	$641,487,934		1
4,973,000	1,268,000	2,268,000	1,184,000	805,000	693,000	615,000	556,000	332,000	280,000			$50,443,388	2
1,893,800	1,530,600	1,268,800	927,800	657,800	657,800	625,300			3,000,000	9,000,000	72,364,700	31,125	3
50,000	3,934,000			1,000,000		926,000	6,475,000	4,657,000					4
3,809,350	4,039,200	3,976,025	2,976,275	2,713,750	1,143,400	2,368,200	5,578,250	3,900,200	4,134,300	2,919,000	50,682,298		5
2,385,275	2,799,200	1,617,250	1,673,950	2,155,450	3,091,000	1,625,900	2,341,250	1,455,050	1,951,550	676,300	5,858,000		6
	1,500,000			684,000	1,000,000	1,704,000	5,850,000		5,000,000		41,623,300		7
1,920,000	1,601,500	1,502,200	2,949,500	2,862,530	1,568,320	1,884,000	1,081,200	1,111,100	1,659,850	1,425,115	14,249,485	1,003,817	8

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.

$436,000	$941,000	$136,000	$1,461,000	$1,377,916	$225,000	$25,000	$74,000	$268,000	$604,000	$392,175	$4,724,581		9
711,779	1,157,842	963,447	607,636	568,598	858,361	804,122	756,599	721,884	822,500	746,000	5,526,500	$2,196,290	10
680,400	651,000	651,000	609,900	609,900	609,900	609,900	609,900	579,900	569,400	569,400	6,122,000		11
474,224	907,422	356,224	467,724	792,724	772,500	1,172,000	1,262,250	1,081,000	665,000	2,126,904		464,620	12
397,954	1,064,275	1,038,892	1,129,899	995,120	234,650	572,150	349,800	2,279,700	1,391,145	1,569,400	47,940,030		13
23,300	8,483,300	1,663,300	231,000	274,160	990,000	475,900	70,000	516,820	1,262,000	1,299,000	18,811,940		14
831,687	839,687	823,487	827,387	814,637	816,637	798,637	796,637	796,637	796,636	795,636	11,797,324		15
219,208	256,431	18,325				198,000					30,965,000	2,681,581	16
			8,888,200										17
605,198	314,500	107,500	570,020	684,180	112,500	612,500	128,700	212,500	12,500	162,500	8,693,700	1,564,598	18

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.

$370,000	$921,000	$1,250,000	$600,000	$50,000	$25,000	$750,000	$1,225,000	$100,000		$401,000	$16,449,255	$746,578	19
156,000	524,980	680,000	683,900	645,000	645,000	2,565,000	1,100,000	1,565,000	$2,275,000	1,879,000		15,624,543	20
		500,000	2,025,000	1,000,000		600,000	5,000		2,090,000			335,190	21
34,000	39,000	39,000	1,238,500	84,000	40,000	550,000	50,000		50,000	50,000	1,910,000		22
1,125,000	1,000,000	1,317,000	1,230,000	1,100,000	700,000	1,567,000	200,000	954,000	3,266,000	300,000	5,818,000		23
289,000	1,238,000						1,416,800		578,000		9,017,400		24
150,000	150,000	25,000	695,000	25,000	25,000	25,000	225,000	125,000	25,000	25,000	6,117,000		25
505,300	871,900	1,920,200	432,100										26
505,800	1,410,000	2,310,000	60,000	260,000	60,000	60,000	521,500	35,000			6,340,000	12,066,485	27
75,000	99,000										3,870,000		28
775,500	608,000	182,000	77,000	374,000	170,000	91,200	145,500	210,000	660,000	517,500	6,403,500	3,151,700	29
539,000	330,000	488,000	432,195	260,000	258,000	211,570	460,000	520,000	682,000	50,000	2,060,000	704,015	30
131,000	584,000	313,000	141,000	93,000	141,000	169,000	370,000	95,000	50,000	668,000	1,722,500		31
136,562	136,562	136,562	136,562	136,562	136,562	130,012	134,512	124,512	118,013	118,013	1,940,708		32
900,000	225,000	50,000	50,000	250,000	325,000	860,000	750,000	1,070,000	650,000	385,000	1,058,500		33
641,500	232,000	203,500	365,000	15,000		48,000	150,000	62,500	549,000	53,000	3,136,000	546,014	34
207,019	174,569	164,119	163,419	148,569	248,569	234,819	214,819	1,019,819	74,819	62,819	467,596		35
94,000	116,500	94,000	84,000	290,000	95,000	125,000	305,000	165,000	135,000	155,000	700,000	6,000	36
87,500	62,500	82,500	62,500	62,500	1,329,500	82,500	137,500	112,500	12,500	12,500	5,970,000		37
27,000	85,000	74,000	122,000	142,000	92,000	76,000	128,000	68,000	109,000	89,000	471,000	484,995	38
453,250	586,525	295,500	682,500	270,200	579,450	213,000	255,000	646,500	151,000	60,000	6,553,994		39
10,000	48,000	125,000	150,000	85,000	125,000	10,000	110,000	134,000	35,000	46,000	2,073,000		40
260,000			447,000	167,000	475,000	575,000	729,000	575,000	425,000	850,000	1,129,000	1,842,666	41
221,500	45,500	145,500	245,500	460,500	270,500	290,500	305,500	562,000	207,000	98,500	1,444,000		42
254,000	232,100	176,500	149,000	127,500	96,500	89,000	70,000	67,000	66,000	46,000	198,000	11,000	43
25,000	100,000	80,000	90,000		141,600		100,000	280,000	50,000	175,000	750,000	95,359	44
69,000	72,000	74,000	268,000	522,000	88,500	382,000	338,000	563,000	847,000	1,717,000	1,300,000	4,203,392	45
200,000	310,000	400,000	1,000,000		310,000	200,000	400,000	85,000		150,000	1,650,000		46
191,245					200,000								47
320,300	178,500	121,500	949,000	244,950	309,000	124,000	156,000	62,000	444,000	131,500	3,875,800		48
37,000	31,000	31,000	531,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	366,000	35,500	49
131,000	177,000	280,000	430,000	284,000	501,000	842,000	136,000	116,000	135,000	48,000	1,448,000		50
				22,000						60,000	1,473,500		51
	1,320,000	212,000	25,000		420,000	45,000	20,000		20,000	66,000	3,483,000		52
200,182	213,427	142,526	136,826	128,175	118,175	104,075	599,075	289,075	189,900	128,150	10,000		53

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TABLE 31.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT CLOSE

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Total.	Prior to 1912	1912	1913	1914	1915	1916	1917	1918	1919	1920
54	Trenton, N. J.	$5,774,255	$313,700	$149,675	$345,310	$119,400	$130,835	$396,675	$478,800	$238,300	$272,000	$117,400
55	Reading, Pa.	2,437,700	2,600	88,000	133,000	110,000	.....	.....	80,000	107,000	185,000	200,000
56	Dallas, Tex.	4,128,250	500	26,750	55,750	94,750	30,750	37,750	216,750	47,750	35,750	310,750
57	Salt Lake City, Utah.	7,444,838	.....	353,000	220,000	800,000	.....	.....	.....	500,000	.....	250,000
58	Camden, N. J.	5,117,659	218,000	50,000	.....	.....	.....	40,000	60,000	85,000	160,000	205,000
59	Springfield, Mass.	6,550,900	.....	189,200	402,200	203,200	237,200	203,200	693,200	194,700	198,000	409,000
60	Lynn, Mass.	4,569,100	.....	255,000	295,000	201,400	168,500	252,100	242,400	374,400	364,400	547,700
61	Lawrence, Mass.	2,472,100	.....	20,400	19,000	64,500	42,400	80,500	9,000	227,500	220,800	279,000
62	Tacoma, Wash.	11,555,078	150,000	.....	2,240,000	.....	.....	.....	.....	.....	.....	1,193,000
63	Des Moines, Iowa.	2,585,900	400	287,500	33,000	.....	330,000	330,000	35,000	.....	330,000	.....
64	Wilmington, Del.	3,975,850	45,700	250,000	112,550	126,300	114,800	148,300	136,300	134,050	168,150	173,650
65	Kansas City, Kans.	6,641,374	12,000	17,947	17,947	97,447	97,446	25,446	265,946	132,796	137,746	48,746
66	Yonkers, N. Y.	7,533,451	.....	384,530	577,530	377,530	552,230	507,030	381,871	347,530	305,550	285,930
67	Youngstown, Ohio.	2,764,487	50,167	410,958	368,273	319,322	247,470	198,776	112,021	86,000	69,000	65,000
68	Houston, Tex.	5,618,629	.....	524,000	.....	.....	.....	.....	.....	1,003,000	.....	.....
69	Norfolk, Va.	8,405,350	6,350	91,000	110,000	458,000	50,000	106,500	35,000	.....	152,000	153,000
70	Duluth, Minn.	6,976,050	1,650	102,400	80,000	557,000	10,000	.....	.....	185,000	.....	170,000
71	Fort Worth, Tex.	5,257,231	.....	12,000	12,000	12,000	16,500	8,828	.....	4,813	.....	160,000
72	Somerville, Mass.	1,519,000	.....	177,000	164,000	158,000	143,500	125,500	112,500	100,500	87,500	72,500
73	St. Joseph, Mo.	2,569,250	3,850	9,000	.....	187,000	.....	.....	.....	23,000	15,000	215,000
74	Utica, N. Y.	2,076,103	270	149,825	141,114	130,892	120,540	118,166	100,470	99,870	97,870	90,755
75	Troy, N. Y.	4,842,502	2,000	255,448	252,448	270,948	384,000	227,748	195,894	202,048	195,248	200,698
76	Elizabeth, N. J.	3,401,560	.....	83,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
77	Schenectady, N. Y.	4,576,799	68,333	446,440	421,693	377,319	305,630	263,444	204,345	204,345	203,125	185,125
78	Waterbury, Conn.	3,476,390	.....	164,208	164,208	149,209	130,875	130,875	130,875	130,875	130,875	76,500
79	Akron, Ohio.	2,644,295	12,100	332,146	374,166	413,413	279,760	208,770	156,550	88,320	83,270	80,070
80	Oklahoma City, Okla.	6,698,282	5,000	7,500	25,000	53,000	7,500	.....	3,100	3,100	3,100	3,100
81	Manchester, N. H.	1,744,000	.....	120,000	340,000	170,000	270,000	150,000	110,000	10,000	110,000	10,000
82	Hoboken, N. J.	2,518,172	6,714	30,000	6,000	2,500	2,500	12,500	177,500	337,500	87,500	12,500
83	Evansville, Ind.	1,854,200	16,000	1,772,200	13,200	13,200	13,200	13,200	13,200	.....	.....	.....
84	Wilkes-Barre, Pa.	1,768,600	4,100	72,000	61,500	72,500	119,000	47,000	47,000	47,000	92,000	43,000
85	Erie, Pa.	1,201,145	1,476	7,505	30,234	539,223	65,532	19,500	17,500	17,500	17,500	17,500
86	Peoria, Ill.	1,222,011	23,015	114,246	94,000	93,850	124,600	73,400	62,800	83,800	52,900	54,900
87	Fort Wayne, Ind.	1,047,300	.....	35,500	334,500	66,300	35,500	35,500	35,500	35,500	128,000	166,000
88	Harrisburg, Pa.	3,005,900	50,400	98,125	216,625	139,165	195,165	167,695	193,295	87,935	124,595	106,395
89	Savannah, Ga.	3,002,086	4,500	161,626	281,054	58,106	36,295	28,505	.....	.....	.....	.....
90	Jacksonville, Fla.	2,118,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
91	East St. Louis, Ill.	2,355,300	21,700	178,500	189,000	203,800	140,300	77,000	40,600	58,600	53,600	97,600
92	Terre Haute, Ind.	832,000	10,000	20,000	20,000	34,000	147,000	64,000	94,000	24,000	10,000	10,000
93	Holyoke, Mass.	3,315,200	.....	8,000	267,200	117,000	188,000	135,000	155,500	35,000	84,000	243,500
94	Portland, Me.	8,189,376	3,500	488,689	220,000	79,000	30,000	63,000	46,500	41,000	51,000	232,687
95	South Bend, Ind.	994,682	.....	112,500	67,500	44,500	92,000	57,000	31,000	50,000	15,000	.....
96	Charleston, S. C.	4,154,050	5,550	.....	.....	.....	.....	.....	.....	.....	.....	.....
97	Brockton, Mass.	3,427,800	.....	205,450	149,450	214,450	162,950	184,450	135,950	131,950	116,450	165,200
98	Passaic, N. J.	1,620,904	23,059	49,129	50,096	99,919	67,785	102,666	54,500	33,000	43,000	34,500
99	Bayonne, N. J.	3,431,750	229,500	15,500	15,500	14,500	47,500	229,000	50,500	214,000	135,000	12,000
100	Johnstown, Pa.	860,100	1,100	10,000	10,000	.....	.....	.....	.....	.....	.....	.....
101	Wichita, Kans.	4,559,369	11,000	114,123	240,859	66,152	179,958	47,515	153,593	133,167	66,297	43,686
102	Covington, Ky.	2,594,653	.....	2,500	2,500	2,500	500	16,800	116,000	81,200	40,098	398,999
103	Allentown, Pa.	1,298,675	13,200	.....	.....	35,100	.....	23,600	.....	.....	30,600	.....
104	Pawtucket, R. I.	5,514,000	.....	.....	70,000	30,000	67,000	.....	.....	70,000	449,000	25,000
105	Springfield, Ill.	1,175,240	89,922	80,214	68,414	47,314	26,414	7,714	7,715	7,715	7,716	215,116
106	Altoona, Pa.	2,706,100	.....	.....	.....	.....	.....	.....	4,500	53,800	125,800	.....
107	Mobile, Ala.	3,898,000	22,000	138,699	139,699	138,699	139,699	135,034	116,368	81,033	51,069	38,600
108	Canton, Ohio.	2,470,032	.....	166,360	220,660	275,740	205,490	242,470	173,532	164,900	73,500	77,600
109	Saginaw, Mich.	2,474,270	12,000	281,830	258,570	274,470	248,600	266,200	148,400	122,950	109,150	136,450

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$931,352	.....	$45,008	$41,360	$38,484	$37,000	$37,000	$35,000	$38,000	$25,000	$35,000
111	Sioux City, Iowa.	1,635,536	$4,936	25,800	25,800	50,000	25,000	65,100	281,500	229,500	684,000	184,900
112	Atlantic City, N. J.	7,403,000	.....	15,000	26,000	146,000	20,000	89,000	28,000	75,000	89,000	34,000
113	Rockford, Ill.	681,576	135	29,252	18,815	21,435	16,094	50,892	12,788	12,018	11,287	3,505
114	Lancaster, Pa.	1,414,000	.....	12,011	12,011	29,261	59,261	59,261	59,260	59,259	29,259	46,987
115	Springfield, Ohio.	1,775,597	.....	58,000	64,000	63,000	86,894	64,300	62,000	71,000	56,000	66,462
116	Little Rock, Ark.	846,114	.....	32,500	23,500	26,000	26,000	16,000	16,000	16,000	16,000	16,000
117	Sacramento, Cal.	1,001,600	7,100	36,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000
118	Pueblo, Colo.	2,631,216	50,000	70,000	.....	230,500	8,000	.....	145,976	445,000	180,740	21,000
119	Chattanooga, Tenn.	2,751,091	.....	3,000	3,000	3,000	.....	.....	50,000	.....	.....	250,000
120	Bay City, Mich.	1,384,000	16,000	91,000	145,000	66,000	20,000	57,000	55,500	72,500	12,000	117,000
121	York, Pa.	1,065,750	.....	12,300	10,000	16,750	10,000	30,300	30,500	206,000	15,400	11,000
122	Malden, Mass.	1,900,700	.....	93,734	127,734	99,734	59,733	77,533	42,533	35,033	67,533	42,033
123	New Britain, Conn.	3,071,250	29,500	29,500	44,500	29,500	31,000	31,000	31,000	331,000	31,000	36,000
124	Haverhill, Mass.	2,393,500	.....	380,500	71,000	68,000	65,000	58,000	85,000	221,000	154,000	48,000

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OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 109.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	Later than 1931	Not reported.	City number.
$73,800	$116,300	$40,000	$20,000	.....	$45,000	$183,000	$6,160	$50,500	$147,350	$110,000	$2,420,050	.....	54
.....	50,000	107,000	110,000	.....	.....	20,000	94,000	106,400	50,900	26,000	422,800	$515,000	55
92,750	26,750	30,750	26,750	$30,750	26,750	30,750	189,750	178,750	26,750	462,750	2,147,750	.....	56
700,000	.....	.....	548,000	1,000,000	.....	.....	850,000	.....	662,000	.....	.....	1,561,838	57
93,000	95,000	95,000	45,000	.....	600,000	163,000	584,000	154,000	99,000	22,000	2,252,200	97,459	58
283,000	212,000	471,900	157,000	550,000	362,000	153,000	145,000	137,000	274,000	115,000	962,000	.....	59
150,700	104,000	69,000	29,000	194,000	92,000	180,000	132,500	117,000	66,000	37,000	697,000	.....	60
.....	.....	784,000	353,000	21,000	.....	.....	34,000	.....	152,000	40,000	125,000	.....	61
.....	.....	.....	.....	200,000	.....	.....	.....	475,000	500,000	923,000	.....	5,874,078	62
.....	.....	.....	.....	.....	.....	78,000	180,000	350,000	400,000	210,000	.....	22,000	63
147,400	160,550	192,950	179,850	197,200	206,000	143,100	151,900	160,900	170,900	181,500	654,800	10,000	64
190,740	41,300	73,300	72,800	41,300	41,300	408,500	221,850	765,969	9,500	89,000	2,362,850	1,469,692	65
338,450	307,940	250,240	332,240	315,240	288,320	310,240	159,240	137,990	101,500	69,630	1,182,600	.....	66
62,000	42,000	42,000	43,000	40,500	42,500	44,500	34,000	35,000	30,000	31,000	391,000	.....	67
.....	.....	60,000	100,000	.....	.....	.....	.....	.....	.....	.....	3,699,000	232,629	68
80,000	470,000	414,000	145,000	.....	110,500	25,000	624,000	544,000	305,000	675,000	3,851,000	.....	69
592,000	200,000	400,000	150,000	.....	1,356,000	113,000	1,025,000	.....	100,000	149,000	1,785,000	.....	70
153,000	767,000	.....	.....	.....	.....	.....	.....	7,500	35,000	35,000	4,027,500	.....	71
59,500	43,500	40,500	33,500	31,000	24,000	23,000	20,000	18,000	15,000	70,000	.....	.....	72
199,400	.....	402,000	368,000	.....	35,000	294,000	819,000	.....	.....	.....	.....	.....	73
89,235	92,985	92,985	89,735	87,235	88,485	83,485	82,485	75,935	49,450	43,950	62,500	87,846	74
176,918	182,395	171,962	168,965	347,226	205,944	157,500	127,756	119,310	111,700	104,050	754,625	26,662	75
1,000	2,557,500	21,000	47,000	5,000	3,500	55,000	11,000	1,000	10,000	1,000	453,350	144,210	76
205,000	210,000	219,000	160,000	142,000	135,000	510,000	105,000	83,000	65,000	35,000	28,000	.....	77
76,500	66,500	66,500	66,500	61,500	61,500	72,500	60,000	60,000	60,000	60,000	1,375,000	181,390	78
84,530	62,000	42,000	37,000	38,000	38,000	63,000	38,000	25,000	.....	60,000	.....	128,200	79
3,100	3,100	103,100	3,100	120,100	8,100	8,800	152,500	633,000	560,000	30,000	2,655,000	2,307,982	80
10,000	90,000	10,000	5,000	55,000	5,000	55,000	5,000	55,000	126,000	8,000	30,000	.....	81
12,500	12,500	12,500	27,500	25,350	37,500	89,500	202,500	2,500	2,500	196,000	1,220,619	1,489	82
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	83
43,000	43,000	44,000	94,000	54,000	54,000	149,000	59,000	67,500	226,000	20,000	310,000	.....	84
87,500	68,000	80,655	17,500	51,500	15,000	15,000	15,000	48,500	10,000	10,000	49,000	.....	85
87,500	53,000	35,000	19,000	13,000	207,000	13,000	17,000	.....	.....	.....	.....	.....	86
70,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000	.....	.....	.....	.....	.....	87
95,595	116,495	39,095	99,820	26,120	62,520	62,520	62,520	62,520	62,520	62,520	243,000	631,200	88
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,432,000	.....	89
.....	.....	.....	1,368,000	.....	.....	.....	.....	.....	.....	.....	750,000	.....	90
48,600	35,500	55,500	175,500	35,500	35,500	35,500	767,500	55,500	50,000	.....	.....	.....	91
10,000	10,000	54,000	10,000	55,000	10,000	110,000	10,000	45,000	10,000	75,000	.....	.....	92
215,000	.....	.....	.....	7,000	.....	278,000	136,000	175,000	156,000	.....	1,115,000	.....	93
15,000	629,000	10,000	10,000	10,000	60,000	1,560,000	3,130,000	420,000	60,000	60,000	860,000	110,000	94
21,000	20,000	20,000	70,000	55,000	48,000	20,000	100,000	50,000	40,000	20,000	.....	61,182	95
.....	50,000	56,000	62,500	90,000	55,000	.....	100,000	362,000	.....	.....	3,373,000	.....	96
109,700	91,700	151,200	71,900	83,900	52,400	63,400	25,400	37,400	28,000	35,000	811,500	400,000	97
19,500	20,500	21,500	41,500	20,500	120,500	26,500	277,500	47,500	21,500	13,500	432,750	.....	98
123,600	90,900	87,000	.....	76,000	20,000	.....	1,118,000	215,500	539,500	38,000	159,750	500	99
40,000	.....	25,000	58,000	.....	20,000	.....	.....	.....	60,000	165,000	471,000	.....	100
261,380	13,330	145,500	34,666	3,500	42,500	2,500	102,500	190,000	2,500	167,500	29,000	2,508,143	101
18,081	113,619	148,718	7,318	7,318	40,318	524,318	402,819	6,818	303,200	142,600	51,300	167,129	102
.....	.....	.....	41,700	.....	.....	11,500	.....	88,600	48,000	72,700	933,675	.....	103
.....	163,000	972,000	50,000	25,000	.....	.....	70,000	270,000	109,000	3,144,000	.....	.....	104
303,679	9,079	165,333	3,178	130,723	2,270	908	908	908	.....	.....	.....	.....	105
.....	.....	.....	150,500	242,500	.....	.....	.....	.....	.....	.....	2,103,000	21,000	106
35,600	11,000	12,000	11,000	12,000	11,000	12,000	11,000	12,000	756,000	72,000	1,941,500	.....	107
59,780	25,000	25,000	37,000	68,000	103,000	45,000	206,000	73,000	183,000	39,000	.....	.....	108
119,250	77,500	35,000	188,500	135,000	28,000	19,000	3,000	3,000	1,000	.....	.....	6,400	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

$35,000	$35,000	$35,000	$30,000	$20,000	$20,000	$15,000	$10,000	$87,500	$15,000	$15,000	$282,000	.....	110
.....	.....	.....	.....	59,000	.....	.....	.....	.....	.....	.....	.....	.....	111
252,000	30,000	10,000	205,000	961,000	338,000	265,000	235,000	180,000	305,000	162,000	3,938,000	.....	112
1,755	36,000	27,700	.....	16,500	60,000	83,000	28,500	40,000	100,000	111,900	.....	.....	113
35,432	35,432	24,977	47,705	47,705	47,705	56,704	56,704	56,704	56,704	48,977	532,681	.....	114
62,000	63,456	58,736	63,000	68,677	50,000	60,000	48,413	90,000	83,600	70,140	145,572	$320,347	115
16,000	16,000	16,000	13,500	13,500	13,500	13,500	13,500	8,000	8,000	8,000	.....	518,614	116
31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	31,000	369,500	.....	117
163,000	.....	.....	.....	60,000	562,000	345,000	26,000	.....	.....	322,000	.....	2,000	118
250,000	100,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,976,000	116,091	119
39,000	25,000	.....	.....	83,000	.....	36,000	33,000	162,000	45,000	20,000	289,000	.....	120
16,000	51,000	74,000	12,000	14,000	22,000	13,000	79,000	.....	54,500	.....	388,000	.....	121
24,700	98,200	147,200	264,200	193,200	130,200	700	700	18,000	.....	12,000	364,000	.....	122
16,000	16,000	16,000	241,000	166,000	16,000	266,000	16,000	61,000	9,000	4,000	1,617,000	3,250	123
77,000	539,000	36,000	10,000	9,000	234,008	158,000	131,000	16,000	9,000	2,000	22,000	.....	124

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TABLE 31.—FUNDED AND SPECIAL ASSESSMENT DEBTS AT CLOSE

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Total.	Prior to 1912	1912	1913	1914	1915	1916	1917	1918	1919	1920
125	Salem, Mass.	$1,098,400	.....	$96,350	$92,850	$84,350	$79,850	$74,000	$66,500	$62,500	$60,500	$55,500
126	Lincoln, Nebr.	1,494,018	$1,300	15,000	36,500	36,500	51,000	76,000	63,000	63,000	64,000	79,600
127	Berkeley, Cal.	986,790	.....	35,703	33,203	33,203	33,203	33,203	33,203	33,203	33,203	33,203
128	Davenport, Iowa.	631,000	8,000	8,000	8,000	52,000	10,000	195,000	10,000	10,000	20,000	80,000
129	Topeka, Kans.	2,506,571	7,200	227,551	187,096	101,097	150,263	112,272	72,272	58,903	57,540	117,490
130	McKeesport, Pa.	1,500,569	21,000	27,000	27,000	31,000	34,000	34,000	157,000	36,000	37,000	81,000
131	Flint, Mich.	989,650	22,400	44,600	45,200	41,450	18,500	13,500	13,500	13,500	19,000	21,000
132	Tampa, Fla.	1,010,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
133	San Diego, Cal.	3,164,438	18,375	112,350	122,350	121,850	121,850	121,739	126,998	126,350	125,850	125,850
134	El Paso, Tex.	2,280,000	.....	.....	.....	.....	.....	.....	.....	.....	11,000	82,000
135	Wheeling, W. Va.	1,239,100	.....	10,000	10,000	10,000	10,000	10,000	10,000	10,000	96,500	10,000
136	Racine, Wis.	891,756	21,484	166,935	56,416	56,416	57,416	77,418	62,415	52,021	70,322	46,024
137	Kalamazoo, Mich.	1,067,645	150,025	133,350	105,000	150,240	74,040	91,880	55,380	70,380	44,250	30,600
138	Superior, Wis.	1,083,221	126,037	6,300	1,300	169,300	975	975	.....	.....	.....	.....
139	Augusta, Ga.	1,737,600	4,100	.....	200,000	.....	45,000	24,500	.....	.....	25,000	.....
140	Macon, Ga.	1,259,200	200	6,000	6,000	6,000	6,000	26,000	42,000	26,000	26,000	28,000
141	Newton, Mass.	5,801,300	.....	338,000	58,000	426,000	458,000	205,000	352,100	203,000	150,950	330,000
142	Butte, Mont.	766,178	.....	.....	.....	.....	.....	.....	.....	.....	84,724	21,617
143	Woonsocket, R. I.	3,332,000	.....	.....	.....	.....	100,000	83,000	.....	.....	150,000	.....
144	Chester, Pa.	1,234,600	48,100	5,500	26,500	85,000	111,000	.....	4,000	10,000	4,000	110,500
145	Montgomery, Ala.	3,481,530	.....	.....	.....	.....	.....	8,375	2,700	163,405	6,200	4,500
146	Fitchburg, Mass.	1,353,578	.....	116,940	273,540	85,440	53,239	44,019	29,800	21,100	15,500	5,000
147	Dubuque, Iowa.	1,261,456	39,050	1,050	3,200	41,622	16,059	311,950	377,743	.....	34,132	337,250
148	Galveston, Tex.	4,814,038	.....	.....	.....	.....	156,000	.....	.....	.....	.....	.....
149	Elmira, N. Y.	951,000	.....	36,000	37,000	31,000	48,500	40,000	40,000	39,500	39,000	39,000
150	New Castle, Pa.	594,017	.....	.....	.....	.....	.....	24,500	25,000	35,000	50,000	57,000
151	West Hoboken, N. J.	1,006,869	60,930	68,439	12,500	12,500	12,500	12,500	9,500	9,500	9,500	9,500
152	Knoxville, Tenn.	3,465,193	.....	237,226	70,425	201,639	105,000	10,000	95,000	.....	200,000	.....
153	Hamilton, Ohio.	2,440,242	15,543	113,448	112,835	132,099	104,472	117,689	102,565	103,090	90,037	159,192
154	Springfield, Mo.	47,000	.....	.....	.....	5,000	.....	.....	.....	.....	.....	.....
155	East Orange, N. J.	2,937,534	.....	72,709	64,922	142,499	57,638	52,765	50,399	44,911	133,759	31,535
156	Quincy, Ill.	594,333	71,000	83,334	72,333	75,333	71,333	67,000	74,000	80,000	.....	.....
157	Roanoke, Va.	1,686,000	.....	.....	.....	60,000	.....	.....	.....	100,000	.....	.....
158	Lexington, Ky.	1,157,705	.....	.....	.....	.....	.....	.....	.....	167,000	.....	150,000
159	Huntington, W. Va.	973,000	.....	45,000	.....	45,000	.....	45,000	.....	75,000	.....	45,000
160	Joliet, Ill.	341,858	.....	8,186	14,272	110,700	1,800	1,500	36,400	1,000	14,500	.....
161	Auburn, N. Y.	1,078,595	50,176	73,034	65,104	84,546	79,696	75,679	71,976	63,536	63,071	57,601
162	Charlotte, N. C.	1,340,000	.....	.....	.....	.....	.....	.....	.....	50,000	.....	75,000
163	Taunton, Mass.	2,336,383	4,000	25,000	48,100	55,500	94,000	82,600	95,500	118,500	89,000	74,183
164	Everett, Mass.	1,464,115	.....	101,900	80,950	70,450	66,850	58,250	53,750	51,250	41,250	35,250
165	Portsmouth, Va.	1,425,300	400	300	.....	.....	.....	.....	.....	82,800	.....	150,000
166	Pittsfield, Mass.	1,892,990	5,990	95,000	105,000	104,000	120,000	118,000	110,000	98,000	98,000	98,000
167	Quincy, Mass.	2,072,633	.....	245,443	211,270	187,870	172,800	145,500	125,300	116,550	101,800	92,800
168	Cedar Rapids, Iowa.	1,007,300	.....	42,700	42,700	42,700	42,700	142,700	49,700	90,700	87,700	100,700
169	Oshkosh, Wis.	506,000	5,000	26,650	26,150	27,150	25,650	10,650	15,650	236,650	5,650	41,650
170	Perth Amboy, N. J.	1,944,164	10,000	3,200	6,900	42,264	44,600	243,100	46,000	93,100	10,000	65,000
171	Lansing, Mich.	507,123	89,545	76,458	77,060	60,560	47,000	25,500	10,000	22,000	12,000	37,000
172	Pasadena, Cal.	1,069,550	.....	38,175	45,175	45,175	45,175	45,175	45,175	45,175	45,175	40,175
173	Amsterdam, N. Y.	1,096,500	.....	16,500	17,500	17,500	17,500	76,500	17,500	17,500	18,000	16,000
174	Jackson, Mich.	599,500	54,500	48,000	13,500	20,000	30,000	5,000	20,000	25,000	30,000	30,000
175	Jamestown, N. Y.	1,421,713	.....	38,113	26,113	23,713	106,712	28,712	78,711	55,523	49,365	53,877
176	San Jose, Cal.	794,875	.....	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000	27,000
177	Decatur, Ill.	717,241	12,394	47,115	41,987	38,035	69,836	71,258	31,102	20,343	57,580	64,011
178	Mount Vernon, N. Y.	3,076,450	25,000	175,000	136,000	373,000	90,000	110,000	90,000	121,000	95,000	74,000
179	Joplin, Mo.	391,500	.....	.....	.....	.....	.....	.....	.....	.....	1,000	38,000
180	Williamsport, Pa.	506,100	.....	4,000	.....	35,000	.....	.....	.....	.....	.....	.....
181	Niagara Falls, N. Y.	3,201,599	2,976	179,765	208,610	390,270	120,889	80,780	73,502	37,706	109,511	92,671
182	Muskogee, Okla.	3,133,503	.....	.....	.....	.....	.....	.....	.....	301,590	719,653	.....
183	Lima, Ohio.	1,395,185	7,000	59,000	59,000	58,000	54,500	189,000	49,000	48,000	43,000	33,000
184	Chelsea, Mass.	2,305,950	.....	37,550	.....	.....	.....	50,000	.....	.....	.....	.....
185	Aurora, Ill.	672,150	.....	96,550	59,900	89,600	58,400	58,300	56,900	53,300	38,800	30,300
186	New Rochelle, N. Y.	3,270,396	.....	228,185	128,000	191,000	225,502	203,500	152,000	144,000	156,137	150,000
187	Austin, Tex.	1,575,000	.....	.....	.....	.....	5,000	.....	.....	.....	.....	10,000
188	La Crosse, Wis.	1,105,989	200	25,104	22,459	15,695	90,445	15,408	3,908	27,320	123,100	62,000
189	Newport, Ky.	1,249,500	500	.....	52,500	102,000	.....	.....	.....	30,000	88,100	.....
190	Orange, N. J.	2,470,998	.....	376,742	64,742	64,742	51,242	51,241	51,242	48,047	46,000	46,000
191	Lorain, Ohio.	1,672,357	.....	133,815	113,040	104,500	230,000	99,500	146,552	48,950	65,500	89,500
192	Council Bluffs, Iowa.	424,000	.....	109,500	17,500	17,500	85,000	23,500	4,000	34,500	62,500	50,000
193	Lynchburg, Va.	2,457,300	.....	48,000	20,500	162,200	102,800	.....	.....	.....	.....	.....

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OF YEAR, CLASSIFIED BY YEAR OF MATURITY: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 109.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	Later than 1931.	Not reported.	City number.
$43,000	$42,000	$44,500	$34,500	$34,500	$34,500	$18,000	$13,000	$13,000	$13,000	$13,000	$121,000	.....	125
81,050	61,050	39,550	128,250	50,050	20,050	38,050	13,050	11,450	11,450	.....	.....	$553,518	126
33,203	33,202	33,202	33,202	33,202	49,202	22,202	22,202	22,202	22,202	22,202	359,240	.....	127
20,000	20,000	25,000	25,000	25,000	25,000	30,000	30,000	30,000	.....	.....	.....	.....	128
48,108	30,000	35,000	569,100	223,127	290,000	9,400	.....	40,000	111,212	59,000	.....	.....	129
39,000	40,000	41,000	106,000	45,000	43,000	43,000	43,000	38,000	41,000	37,000	383,500	116,069	130
21,000	21,000	21,000	151,000	21,000	18,500	17,000	98,500	11,000	11,000	286,000	60,000	.....	131
300,000	.....	.....	.....	.....	.....	.....	.....	270,500	.....	.....	440,000	.....	132
130,850	124,850	105,850	105,850	105,850	96,750	90,350	80,350	80,350	75,350	75,350	969,126	.....	133
.....	.....	.....	.....	.....	.....	.....	.....	40,000	30,000	.....	2,017,000	150,000	134
18,000	10,000	10,000	65,400	10,000	10,000	10,000	10,000	10,000	10,000	10,000	897,200	.....	135
39,859	32,000	32,000	26,000	23,000	22,000	14,000	14,000	10,000	9,000	3,000	.....	.....	136
25,900	34,900	34,900	23,400	21,400	21,400	.....	.....	.....	.....	.....	.....	.....	137
.....	.....	.....	304,834	273,500	.....	.....	.....	100,000	100,000	.....	.....	.....	138
105,000	115,000	98,000	104,000	88,000	56,060	62,000	100,000	114,000	147,000	23,000	427,000	.....	139
38,000	38,000	168,000	38,000	38,000	178,000	88,000	48,000	48,000	51,000	51,000	303,000	.....	140
198,900	499,850	196,000	346,000	217,000	217,000	197,000	168,000	14,500	34,000	103,000	1,089,000	.....	141
21,931	65,620	.....	32,810	400,000	65,620	.....	.....	.....	.....	.....	.....	73,856	142
82,000	.....	300,000	391,000	150,000	.....	676,000	.....	150,000	.....	200,000	1,050,000	.....	143
1,000	.....	30,000	.....	100,000	.....	.....	.....	176,000	.....	125,000	400,000	.....	144
301,500	.....	15,000	262,870	33,740	91,350	276,400	786,490	260,000	.....	1,269,000	.....	.....	145
1,500	313,500	211,500	1,500	51,500	46,500	1,500	1,500	1,500	1,000	1,000	8,500	68,000	146
35,000	15,400	.....	.....	49,000	.....	.....	.....	.....	.....	.....	.....	.....	147
.....	.....	.....	.....	.....	.....	487,000	.....	.....	.....	.....	4,171,000	38	148
33,000	35,000	35,000	34,000	34,000	75,000	34,000	33,000	27,000	130,000	32,000	99,000	.....	149
20,000	50,000	.....	.....	35,000	.....	35,000	12,000	.....	30,000	125,000	.....	95,517	150
9,500	9,500	9,500	9,500	109,500	9,500	9,500	9,500	9,500	9,500	9,500	585,000	.....	151
989,000	.....	37,000	.....	.....	.....	35,000	.....	130,000	.....	.....	1,301,000	44,903	152
110,544	71,000	42,000	168,800	110,500	222,500	37,500	78,500	31,500	107,500	82,000	326,208	720	153
42,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	154
21,652	8,000	8,000	8,000	.....	.....	.....	.....	75,000	.....	75,000	2,090,745	.....	155
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	156
.....	.....	.....	.....	.....	.....	.....	.....	15,000	.....	.....	1,511,000	.....	157
5,265	.....	.....	45,000	.....	.....	.....	.....	.....	.....	.....	657,070	133,370	158
82,000	.....	75,000	.....	12,000	.....	12,000	.....	.....	.....	.....	537,000	.....	159
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	153,500	160
56,251	55,675	45,675	45,675	45,675	25,675	19,950	19,950	19,950	19,950	19,950	19,800	.....	161
40,000	.....	10,000	.....	.....	.....	.....	.....	300,000	.....	40,000	825,000	.....	162
38,000	519,500	13,000	36,500	3,000	3,000	223,500	89,500	62,000	217,000	13,000	431,000	1,000	163
129,250	51,751	145,214	85,000	13,000	5,000	5,000	5,000	105,000	4,000	203,000	153,000	.....	164
.....	57,500	.....	200,000	.....	37,000	35,000	32,000	25,000	153,400	61,500	557,000	33,400	165
87,000	82,000	80,000	74,000	72,000	72,000	62,000	55,000	55,000	55,000	55,000	192,000	.....	166
84,800	67,800	67,800	44,800	41,300	39,000	35,000	34,000	29,500	27,500	23,500	178,000	.....	167
73,700	12,700	11,700	2,700	2,700	2,700	152,700	2,700	2,700	1,700	150,000	.....	.....	168
5,150	5,000	15,000	10,000	.....	.....	.....	.....	50,000	.....	.....	.....	.....	169
.....	292,000	100,000	144,000	.....	87,000	.....	35,000	17,000	15,000	.....	690,000	.....	170
10,000	10,000	30,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	171
40,175	40,175	32,575	27,575	27,575	27,575	27,575	27,575	27,575	27,575	27,575	341,450	.....	172
128,000	48,000	48,000	18,000	18,000	73,000	16,000	16,000	216,000	21,000	21,500	258,500	.....	173
30,000	20,000	30,000	30,000	20,000	55,000	5,000	25,000	25,000	53,500	.....	30,000	.....	174
47,977	42,000	185,500	24,500	74,500	9,500	9,500	51,500	9,500	109,500	9,500	363,500	23,897	175
27,000	27,000	27,000	27,000	32,000	32,000	32,000	19,000	18,000	18,000	18,000	274,875	.....	176
12,000	12,000	42,218	12,000	12,000	14,000	6,000	6,000	139,362	8,000	.....	.....	.....	177
65,000	55,000	45,000	35,000	45,000	70,000	45,000	85,000	100,000	90,000	65,000	1,087,450	.....	178
40,000	.....	.....	1,000	.....	47,000	.....	133,500	50,000	75,000	.....	.....	.....	179
.....	55,300	5,000	.....	2,000	.....	.....	.....	341,000	.....	.....	49,500	14,300	180
155,500	71,000	64,500	89,000	35,000	39,500	29,000	196,500	35,500	78,000	64,000	1,047,419	.....	181
.....	.....	155,000	100,000	100,000	.....	.....	291,260	374,000	.....	.....	1,092,000	.....	182
30,000	29,000	29,000	29,000	179,000	25,000	12,000	9,000	7,000	105,700	1,000	.....	339,985	183
375,000	.....	.....	118,400	200,000	65,000	110,000	.....	.....	125,000	125,000	1,100,000	.....	184
15,600	9,000	4,000	4,000	76,000	4,000	4,000	4,000	4,000	4,000	1,500	.....	.....	185
133,000	118,000	122,000	107,000	117,000	106,709	91,122	83,000	84,000	77,000	59,421	533,700	.....	186
.....	.....	.....	.....	10,000	.....	.....	.....	.....	10,000	1,500,000	40,000	.....	187
75,350	25,000	20,000	70,000	150,000	55,000	35,000	.....	205,000	.....	85,000	.....	.....	188
.....	5,000	1,500	70,000	.....	55,000	27,100	.....	.....	506,000	37,000	112,200	162,600	189
46,000	46,000	31,000	51,000	51,000	50,000	50,000	50,000	52,000	40,000	109,000	1,095,000	.....	190
36,000	34,000	31,000	25,000	130,000	28,000	31,000	28,500	25,000	72,500	140,000	260,000	.....	191
20,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	192
.....	.....	.....	.....	.....	49,500	425,000	30,000	.....	27,000	6,300	1,586,000	.....	193

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TABLE 32.—INTEREST-BEARING DEBT,[1] CLASSIFIED BY RATE OF INTEREST: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 109.]

City number.	City.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rates not reported.
	Grand total	$2,609,483,542	$312,559,610	$594,656,145	$19,956,200	$884,178,480	$272,255,090	$170,095,079	$51,745,748	$15,150,345	$222,957,357	$65,928,588
	Group I	1,606,155,262	302,949,339	458,288,699	1,891,000	452,451,155	107,926,632	38,692,038	4,310,828	9,427,500	177,052,980	53,165,071
	Group II	279,909,508	2,527,000	56,535,411	16,926,200	133,527,394	28,150,126	24,324,538	211,150	1,218,000	12,942,336	3,547,353
	Group III	356,841,190	5,740,000	51,567,804	285,000	146,272,312	60,655,788	30,250,495	28,001,693	1,759,890	21,795,385	4,512,823
	Group IV	214,985,008	754,400	17,772,707	95,000	93,476,694	39,733,891	43,316,473	9,982,160	2,719,174	5,347,107	1,787,402
	Group V	151,592,574	588,871	10,491,524	759,000	58,450,925	35,789,253	27,511,515	9,239,917	25,781	5,819,549	2,916,239
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
1	New York, N. Y.	$1,090,091,459	$283,741,139	$301,347,555	$20,000	$188,006,646	$92,390,848	$5,962,350	$3,237,400	$9,427,500	$153,660,780	$52,297,241
2	Chicago, Ill.	90,586,372		1,818,000		64,461,572	6,416,000	17,690,871			10,099	189,830
3	Philadelphia, Pa.	112,089,418	15,154,800	41,135,500		55,735,825	10,000				53,293	
4	St. Louis, Mo.	28,175,006		1,880,000	1,871,000	19,990,006		550,000			3,884,000	
5	Boston, Mass.	117,042,089	4,053,400	60,685,514		52,264,825	9,350				29,000	
6	Cleveland, Ohio	45,119,700				31,955,913	4,040,034	3,350,253	42,500		5,731,000	
7	Baltimore, Md.	64,800,853		45,628,300		10,829,000		6,335,500			2,008,053	
8	Pittsburgh, Pa.	58,250,335		5,793,830		29,207,368	5,060,400	4,803,084	1,030,928		11,676,725	678,000
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich.	$14,622,630		$8,154,995	$100,000	$4,726,435	$180,264	$125,478				$1,335,458
10	Buffalo, N. Y.	28,520,934	$325,000	14,076,592		14,666,996			$164,575	$1,101,000	$495,075	691,696
11	San Francisco, Cal.	18,800,200		3,381,200			2,091,000	13,328,000				
12	Milwaukee, Wis.	12,406,844	72,000	2,000,904		6,343,636	2,212,654	1,298,100			464,620	14,930
13	Cincinnati, Ohio	63,570,004	2,130,000	23,081,623	7,278,000	20,774,945	438,909	817,750	42,175		6,602	
14	Newark, N. J.	39,079,712		7,510,000	660,000	30,032,412	666,000				200,000	11,300
15	Los Angeles, Cal.	27,648,131				4,360,450	18,529,340	1,041,941	4,400		3,712,000	
16	New Orleans, La.	43,405,810		260,097		30,424,000		7,713,269		117,000	4,891,444	
17	Washington, D. C.	11,618,495			8,888,200						2,730,295	
18	Minneapolis, Minn.	20,236,748		1,070,000		13,198,520	4,031,959				442,300	1,493,969
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
19	Jersey City, N. J.	$28,949,584		$525,000		$10,842,436	$9,432,398	$5,931,000		$1,050,000	$1,168,750	
20	Seattle, Wash.	32,614,567				3,415,000	8,038,000	6,614,000	$250,024		13,141,800	$1,155,743
21	Kansas City, Mo.	9,791,690		1,900,000		4,615,000	2,794,000	117,500	30,000	335,190		
22	Indianapolis, Ind.	4,651,300		2,091,000		2,431,500	72,000	12,800	44,000			
23	Providence, R. I.	19,676,651	$4,066,000	5,137,000		10,215,651					258,000	
24	Louisville, Ky.	13,321,833	218,000	2,764,400		8,967,800	789,000	331,633	15,000		221,000	15,000
25	Rochester, N. Y.	15,755,225	300,000	8,931,000		3,560,725	649,000	5,000			2,309,500	
26	Denver, Colo.	6,593,960				341,000	104,000	1,387,700	4,712,600		48,660	
27	Portland, Oreg.	24,889,985				6,404,500	650,000	5,313,000	12,395,339		127,146	
28	St. Paul, Minn.	12,205,452		99,000		7,290,000	3,536,000	1,267,000			1,700	11,752
29	Columbus, Ohio	16,032,320		588,000		13,436,200	1,127,400	470,900			429,820	
30	Toledo, Ohio	11,273,660	25,000	1,294,000	$285,000	6,100,595	999,000	168,000			1,692,925	709,140
31	Atlanta, Ga.	6,182,700		1,018,000		1,522,000	3,378,000	177,000	83,000	3,700	1,000	
32	Oakland, Cal.	4,684,850				1,162,500	3,138,450	363,900	20,000			
33	Worcester, Mass.	11,025,025	25,000	4,680,300		6,219,325					400	100,000
34	Birmingham, Ala.	7,728,550				3,000		4,603,740	2,179,369	65,000	241,427	546,014
35	Syracuse, N. Y.	10,141,991	1,000,000	3,097,830		2,987,926	2,608,186	208,581			232,652	6,796
36	New Haven, Conn.	3,973,100		1,646,500		2,052,500	218,100	6,000			50,000	
37	Memphis, Tenn.	11,205,361				3,748,500	4,792,000	771,000	1,860,400			33,461
38	Scranton, Pa.	3,516,646		379,000		1,514,000	656,000	100,000	567,646			
39	Richmond, Va.	11,515,759		405,000		9,927,975	120,000	935,444	121,000		2,400	3,940
40	Paterson, N. J.	4,474,134				2,565,526	1,387,000	515,108			6,500	
41	Omaha, Nebr.	9,483,666				2,182,000	4,295,000	1,254,000				1,842,666
42	Fall River, Mass.	7,388,918		2,401,250		4,593,500	103,000	50,000	13,660		150,000	77,208
43	Dayton, Ohio	5,353,044		327,000		2,912,400	399,600	1,677,130	25,914			11,000
44	Grand Rapids, Mich.	4,097,662		130,000		1,249,100	2,621,200	95,359		2,000		3
45	Spokane, Wash.	11,975,620				570,000	4,785,000	1,460,500	4,860,120		300,000	
46	Nashville, Tenn.	5,979,065		70,000		2,811,460	2,617,000	203,700	270,905		6,000	
47	Lowell, Mass.	4,182,276		219,895		2,786,559	122,700	12,000	36,200		1,004,022	
48	Cambridge, Mass.	11,457,650	100,000	5,447,550		5,885,100			25,000			
49	Bridgeport, Conn.	2,144,700		874,000		1,235,200	29,500	1,000	5,000			
50	New Bedford, Mass.	8,235,588		1,514,000		6,448,753	97,000	43,000	132,835			
51	San Antonio, Tex.	2,793,500				19,000	790,000	1,874,500	110,000			
52	Hartford, Conn.	7,964,361	6,000	5,092,000		2,039,726	397,254	150,000	23,481		255,900	
53	Albany, N. Y.	5,560,797		936,059		3,915,855		40,000	220,000	304,000	144,883	

[1] The interest-bearing debt of cities is that represented by the funded and floating debt obligations, special assessment bonds and certificates, and revenue bonds, notes, and interest-bearing warrants.

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TABLE 32.—INTEREST-BEARING DEBT,[1] CLASSIFIED BY RATE OF INTEREST: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each see page 20. For a text discussion of this table, see page 109.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	City.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rates not reported.
54	Trenton, N. J.	$6,416,955		$712,605		$4,158,100	$558,250	$932,400			$55,600	
55	Reading, Pa.	2,437,700		476,100		1,428,000	16,000		$515,000		2,600	
56	Dallas, Tex.	4,128,250				2,381,250		1,175,000	230,000		342,000	
57	Salt Lake City, Utah	7,450,109				3,362,000	548,000	1,373,000	1,545,772		621,337	
58	Camden, N. J.	5,213,209		254,200		3,362,000	1,409,000	188,009				
59	Springfield, Mass.	6,550,900	$267,000	3,015,900		3,268,000						
60	Lynn, Mass.	4,969,100		1,194,100		3,251,000	87,000				437,000	
61	Lawrence, Mass.	2,960,365	1,400	134,000		2,336,700						$488,265
62	Tacoma, Wash.	11,766,378					2,198,000	6,671,800	432,500	$2,415,535		48,543
63	Des Moines, Iowa	2,667,232		30,000		1,495,500	1,005,000	400	92,139			44,193
64	Wilmington, Del.	4,025,850		210,000		3,030,250	773,100	10,000	2,500			
65	Kansas City, Kans.	6,758,843					3,882,320	2,693,343	141,100			42,080
66	Yonkers, N. Y.	8,483,451		854,350		2,638,391	3,713,880	97,500		150,000	1,029,350	
67	Youngstown, Ohio	2,764,457				503,000	610,660	1,645,827				
68	Houston, Tex.	5,791,232					900,000	2,895,000	1,591,000		232,629	172,603
69	Norfolk, Va.	8,652,145				4,323,000	1,575,000	2,376,595	374,000		3,550	
70	Duluth, Minn.	7,019,050				2,914,000	1,713,000	2,321,000	69,400		1,650	
71	Fort Worth, Tex.	5,453,037				623,000	1,500,000	2,314,630	846,835	14,407	148,485	5,680
72	Somerville, Mass.	1,860,000		421,000		1,098,000					350,000	
73	St. Joseph, Mo.	2,569,250		199,400		2,347,000	10,000		9,000		3,850	
74	Utica, N. Y.	2,299,103		296,876		830,261	679,960	343,160			148,846	
75	Troy, N. Y.	5,096,002		1,237,578		2,281,821	1,295,841	280,762				
76	Elizabeth, N. J.	3,451,560				3,451,560						
77	Schenectady, N. Y.	4,899,716	50,000	123,000		2,331,594	1,679,979	712,478	2,665			
78	Waterbury, Conn.	3,470,390		560,000		1,785,000	274,190	32,200			825,000	
79	Akron, Ohio	2,644,295			$95,000	624,400	1,616,637	308,258				
80	Oklahoma City, Okla.	6,723,282				100,000	1,143,000	2,922,500	2,515,282	17,500		25,000
81	Manchester, N. H.	1,760,693		520,693		990,000	100,000	150,000				
82	Hoboken, N. J.	2,518,172		196,000		1,727,515	475,954	118,066		137	500	
83	Evansville, Ind.	1,854,200		79,200		559,000	289,000	511,000	400,000		16,000	
84	Wilkes-Barre, Pa.	1,768,600		230,000		419,500	960,000	158,000			1,100	
85	Erie, Pa.	1,201,145		181,155		938,000			80,843		1,147	
86	Peoria, Ill.	1,451,011		50,000		444,200	135,000	553,400			122,815	145,596
87	Fort Wayne, Ind.	1,048,725		391,000		341,500	299,000	1,425	15,800			
88	Harrisburg, Pa.	3,005,900	107,000	584,000		2,302,000		12,500	300		100	
89	Savannah, Ga.	3,048,023				3,200	2,432,000	355,055	53,900		203,831	37
90	Jacksonville, Fla.	2,328,346					250,000	1,868,000	88,751	121,595		
91	East St. Louis, Ill.	2,355,300				130,000	812,000	1,413,300				
92	Terre Haute, Ind.	832,000				832,000						
93	Holyoke, Mass.	3,565,200		1,023,700		2,441,500					100,000	
94	Portland, Me.	8,705,418		1,073,000		7,158,250	51,000	138,189			154,345	130,634
95	South Bend, Ind.	994,682		90,000		588,000	30,000	25,311	8,500			252,871
96	Charleston, S. C.	4,154,050				3,712,000	100,000	336,500			5,550	
97	Brockton, Mass.	3,827,800		1,264,900		2,162,900						400,000
98	Passaic, N. J.	1,659,332		253,500		427,000	714,750	254,394	5,629		4,059	
99	Bayonne, N. J.	3,828,470				491,850	1,001,900	2,330,220	4,000			500
100	Johnstown, Pa.	860,100		179,000		390,000	230,000	60,000			1,100	
101	Wichita, Kans.	4,577,117				181,000	589,890	3,595,570	210,657			
102	Covington, Ky.	2,827,184				1,908,500		377,829	522,914		17,941	
103	Allentown, Pa.	1,323,675	25,000	563,300		707,000		28,375				
104	Pawtucket, R. I.	5,902,856		376,000		5,014,000	250,000				352,856	
105	Springfield, Ill.	1,223,216		502,000		283,800		276,377	44,173		116,866	
106	Altoona, Pa.	2,796,100				2,501,000		184,100	111,000			
107	Mobile, Ala.	3,971,500	304,000			60,000	2,612,500	904,500	68,500		22,000	
108	Canton, Ohio	2,470,032		63,500		900,932	1,135,100	370,500				
109	Saginaw, Mich.	2,499,270		432,650		1,933,220	77,000				25,000	31,400

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$957,027	$93,171	$457,933		$338,500		$2,423			$65,000	
111	Sioux City, Iowa	1,703,531				315,000	$1,057,500	258,100	$67,995		4,936	
112	Atlantic City, N. J.	7,827,000		115,000		1,678,000	4,849,000	1,185,000				
113	Rockford, Ill.	1,201,383				549,800		651,083			500	
114	Lancaster, Pa.	1,415,000		510,000		890,000		1,000	14,000			
115	Springfield, Ohio	1,889,982				420,336	747,158	287,756	27,800		64,690	$342,242
116	Little Rock, Ark.	1,083,348						327,500	500,589	$17,825	237,434	
117	Sacramento, Cal.	1,001,600				989,500		5,000			7,100	
118	Pueblo, Colo.	3,073,573				648,740	1,146,136	604,340	674,357			
119	Chattanooga, Tenn.	2,898,980		100,000			1,976,000	500,000	295,092			27,888
120	Bay City, Mich.	1,420,570				919,000		456,070			31,000	14,500
121	York, Pa.	1,112,554		272,346	$47,000	606,850	81,000	10,400	38,958		56,000	
122	Malden, Mass.	2,150,700		301,500		1,562,200		37,000			250,000	
123	New Britain, Conn.	3,085,750		417,000		2,641,000	24,500	3,250				
124	Haverhill, Mass.	2,553,980		158,000		2,235,500					160,480	

[1] The interest-bearing debt of cities is that represented by the funded and floating debt obligations, special assessment bonds and certificates, and revenue bonds, notes, and interest-bearing warrants.

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TABLE 32.—INTEREST-BEARING DEBT,[1] CLASSIFIED BY RATE OF INTEREST: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 109.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3.65 per cent.	4 per cent.	4½ per cent.	5 per cent.	6 per cent.	7 per cent.	Other reported rates.	Rates not reported.
125	Salem, Mass.	$1,198,400		$277,000		$741,400	$80,000				$100,000	
126	Lincoln, Nebr.	1,330,415				859,300	416,200	$218,518				$136,397
127	Berkeley, Cal.	986,790					984,290	2,500				
128	Davenport, Iowa.	631,000				631,000						
129	Topeka, Kans.	2,506,571				866,061	815,331	745,069	$54,000		14,000	12,110
130	McKeesport, Pa.	1,507,607		167,000		1,085,000	132,500		116,069			7,038
131	Flint, Mich.	1,019,640				517,000	50,000	177,840			275,000	
132	Tampa, Fla.	1,010,500						710,500	300,000			
133	San Diego, Cal.	3,164,438					2,679,438	485,000				
134	El Paso, Tex.	2,735,663						2,143,040	592,623			
135	Wheeling, W. Va.	1,239,100				897,200	216,000	86,500	39,400			
136	Racine, Wis.	891,756		47,000		264,000	255,000	220,743	84,492			14,521
137	Kalamazoo, Mich.	1,149,745		30,000		615,425	373,420	62,800	31,800		19,750	16,550
138	Superior, Wis.	1,083,221		272,000		363,334	311,000	10,850			126,037	
139	Augusta, Ga.	1,885,875		296,000		577,000	485,500	130,000	393,275		4,100	
140	Macon, Ga.	1,267,156				243,000	870,000	146,000		$7,956	200	
141	Newton, Mass.	6,129,800	$75,000	1,134,800	$81,000	4,472,600					37,900	328,500
142	Butte, Mont.	1,340,447				83,338	498,430		757,603		1,076	
143	Woonsocket, R. I.	3,332,000		272,000		2,410,000	650,000					
144	Chester, Pa.	1,278,600	39,600	456,000		375,000	364,000					44,000
145	Montgomery, Ala.	3,839,383				15,748	1,654,000	851,022	1,118,613		200,000	
146	Fitchburg, Mass.	1,739,327		331,458		1,036,500	10,000	35,369				325,000
147	Dubuque, Iowa.	1,476,108		13,250		733,532	373,000	141,674	214,652			
148	Galveston, Tex.	4,814,038				185,000	280,000	4,349,000			38	
149	Elmira, N. Y.	993,261		559,500		141,500	50,000		47,224		197,037	
150	New Castle, Pa.	594,017		212,000		114,500	47,000		95,517		125,000	
151	West Hoboken, N. J.	1,191,869		40,000		305,375	425,000	273,564			147,930	
152	Knoxville, Tenn.	3,550,401				164,000	1,480,000	1,168,639	724,637			13,125
153	Hamilton, Ohio.	2,440,242		16,000		1,431,603	703,890	160,744			78,000	
154	Springfield, Mo.	59,000				40,000		7,000	12,000			
155	East Orange, N. J.	3,368,182		350,000		2,197,995	28,500	791,687				
156	Quincy, Ill.	600,583				258,000	283,000	53,333	2,000		4,250	
157	Roanoke, Va.	1,686,000				492,000	914,000	120,000	160,000			
158	Lexington, Ky.	1,230,112				355,500	496,570	170,783	207,259			
159	Huntington, W. Va.	973,000				25,000	25,000	529,000	394,000			
160	Joliet Ill.	504,631		18,258		14,000	143,800	165,800				162,773
161	Auburn, N. Y.	1,106,262				835,768	120,809	53,835			89,850	
162	Charlotte, N. C.	1,340,000				40,000	625,000	675,000				
163	Taunton, Mass.	2,445,626		557,500		1,829,939	2,100	5,000				51,087
164	Everett, Mass.	1,741,115				1,683,427	1,800	15,000			40,888	
165	Portsmouth, Va.	1,532,010				351,900	420,000	530,800	82,800		33,800	106,710
166	Pittsfield, Mass.	2,051,590		233,000		1,599,000	63,600				100,990	
167	Quincy, Mass.	2,772,033		56,700	125,000	603,633	103,750				275,000	1,308,500
168	Cedar Rapids, Iowa.	1,067,300				261,000	430,000	200,300	126,000		50,000	
169	Oshkosh, Wis.	506,000		60,000		440,000			6,000			
170	Perth Amboy, N. J.	2,274,564				1,011,664	865,500	67,000			330,400	
171	Lansing, Mich.	509,336				161,808	104,125	163,100	2,213		78,000	
172	Pasadena, Cal.	1,069,550				727,050	342,500					
173	Amsterdam, N. Y.	1,126,281	193,500	30,000		226,000		153,781			523,000	
174	Jackson, Mich.	599,500		90,000		273,500	18,500	217,000			500	
175	Jamestown, N. Y.	1,542,423		70,000		1,064,274	107,320	222,119	77,369		1,341	
176	San Jose, Cal.	794,875				536,125	209,750	49,000				
177	Decatur, Ill.	717,241				447,032		270,209				
178	Mount Vernon, N. Y.	3,080,948		316,000		1,568,750	953,700	238,000				4,498
179	Joplin, Mo.	405,000				116,000	140,000	137,500	11,500			
180	Williamsport, Pa.	517,765	55,300	390,500		60,300			11,665			
181	Niagara Falls, N. Y.	3,201,599		35,000		1,887,638	630,500	240,835	620		407,000	
182	Muskogee, Okla.	3,137,503					475,000	1,346,000	1,312,503		4,000	
183	Lima, Ohio.	1,395,185		250,000		291,000	208,983	641,458	3,744			
184	Chelsea, Mass.	2,552,135		500,000		2,029,135		23,000				
185	Aurora, Ill.	672,150				182,000	109,000	381,150				
186	New Rochelle, N. Y.	3,622,437		592,779		705,700	927,411	840,240	384,185		172,122	
187	Austin, Tex.	1,703,100	122,300					75,000			1,505,000	800
188	La Crosse, Wis.	1,105,989	10,000	301,000		625,000		161,589	5,200		200	
189	Newport, Ky.	1,249,500			506,000	301,300		442,200				
190	Orange, N. J.	2,766,802				518,500	853,000	1,338,302	57,000			
191	Lorain, Ohio.	1,950,799				511,000	952,642	403,000	84,157			
192	Council Bluffs, Iowa.	424,000				199,000	197,500		27,500			
193	Lynchburg, Va.	2,482,300		130,000		1,005,009	944,600	319,200	83,500			

[1] The interest-bearing debt of cities is that represented by the funded and floating debt obligations, special assessment bonds and certificates, and revenue bonds, notes, and interest-bearing warrants.

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TABLE 33.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 110.]

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
	Grand total	$567,169,077	$248,817,101	$40,584,316	$253,682,241	$24,085,419	$379,615,174	$59,612,775	$27,069,411	$271,832,467	$21,100,521
	Group I	350,348,108	143,817,814	6,913,984	188,576,934	11,039,376	250,218,389	31,576,927	6,375,395	202,892,547	9,373,520
	Group II	48,404,634	31,350,940	2,465,355	11,001,463	3,586,876	27,911,299	6,864,289	2,090,546	14,871,025	4,085,439
	Group III	84,833,301	35,281,952	22,596,647	22,388,372	4,616,330	47,562,394	8,055,417	13,087,764	22,164,828	4,254,385
	Group IV	51,390,318	23,674,363	6,162,089	18,062,398	3,491,468	30,770,558	6,490,291	3,564,735	18,682,704	2,032,828
	Group V	32,142,716	14,692,032	2,446,241	13,653,074	1,351,369	23,152,534	6,625,851	1,950,971	13,221,363	1,354,349
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.										
1	New York, N. Y.	$285,638,875	$109,555,685	$500	$170,424,528	$5,658,162	$206,497,260	$18,993,225	$152,000	$182,869,985	$4,482,050
2	Chicago, Ill.	25,224,626	5,440,982	5,815,121	11,215,770	2,752,753	27,025,035	5,157,236	4,839,173	14,291,918	2,736,708
3	Philadelphia, Pa.	17,824,445	14,471,125	.....	1,246,627	2,106,693	3,864,890	2,024,000	.....	35,500	1,805,390
4	St. Louis, Mo.	359,581	.....	.....	.....	359,581	542,461	240,306	.....	.....	302,155
5	Boston, Mass.	9,911,017	4,311,017	.....	5,600,000	.....	7,943,417	2,343,417	.....	5,600,000	.....
6	Cleveland, Ohio	5,032,352	4,274,115	758,237	.....	.....	2,073,140	1,016,814	1,006,123	50,203	.....
7	Baltimore, Md.	2,947,900	2,947,900	.....	.....	.....	130,500	130,500	.....	.....	.....
8	Pittsburgh, Pa.	3,409,312	2,816,990	340,126	90,009	162,187	2,141,686	1,671,429	378,099	44,941	47,217
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.										
9	Detroit, Mich.	$1,378,100	$688,520	$674,941	$14,639	.....	$537,676	$57,100	$457,937	$22,639	.....
10	Buffalo, N. Y.	5,377,485	3,945,135	670,765	509,313	$252,272	3,813,166	1,772,174	543,972	1,269,042	$227,978
11	San Francisco, Cal.	3,746,350	3,067,200	.....	.....	679,150	1,588,756	530,500	.....	.....	1,058,256
12	Milwaukee, Wis.	4,022,697	2,207,334	329,733	450,000	1,035,630	3,515,286	906,907	594,309	1,130,000	884,070
13	Cincinnati, Ohio	1,825,305	1,446,780	367,822	.....	10,703	1,553,914	1,218,129	335,222	.....	5,563
14	Newark, N. J.	13,397,964	3,165,202	.....	9,552,000	680,762	12,320,579	508,590	.....	11,061,000	750,989
15	Los Angeles, Cal.	6,362,259	5,727,311	.....	.....	634,948	959,627	344,722	.....	.....	614,905
16	New Orleans, La.	8,523,106	8,169,758	.....	320,298	33,050	1,550,885	885,601	.....	657,567	7,717
17	Washington, D. C.	154,596	.....	.....	55,213	99,383	1,284,981	603,900	.....	619,197	61,884
18	Minneapolis, Minn.	3,616,772	2,933,700	422,094	100,000	160,978	781,429	36,666	159,106	111,580	474,077
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.										
19	Jersey City, N. J.	$9,314,034	$8,033,254	$115,510	$1,037,950	$127,320	$2,159,220	$167,708	$153,784	$1,808,120	$29,608
20	Seattle, Wash.	9,501,593	3,626,000	4,733,977	52,933	1,088,683	5,557,140	266,000	4,124,687	82,873	1,083,580
21	Kansas City, Mo.	2,431,571	2,090,000	.....	.....	341,571	623,321	220,000	135,958	.....	267,363
22	Indianapolis, Ind.	530,223	385,000	.....	.....	145,223	228,136	122,000	.....	.....	106,136
23	Providence, R. I.	486,385	.....	.....	486,385	.....	220,769	141,000	.....	79,769	.....
24	Louisville, Ky.	1,990,453	974,000	.....	740,453	275,970	1,624,890	576,500	.....	815,850	232,540
25	Rochester, N. Y.	8,647,146	.....	1,900,000	6,406,825	340,321	6,622,304	130,000	1,300,000	4,901,427	290,877
26	Denver, Colo.	2,258,966	600	1,561,700	380,314	316,352	1,602,286	104,900	849,300	377,654	270,432
27	Portland, Oreg.	10,504,814	3,433,000	6,890,538	120,000	61,276	1,810,639	85,000	1,590,573	120,000	15,066
28	St. Paul, Minn.	2,349,112	255,227	.....	1,995,000	98,885	2,465,328	104,806	.....	2,098,000	262,522
29	Columbus, Ohio	1,488,917	617,000	684,000	119,123	68,794	729,684	215,500	399,982	52,345	61,857
30	Toledo, Ohio	1,344,098	1,004,550	141,101	106,050	92,397	989,703	486,850	335,618	104,650	62,585
31	Atlanta, Ga.	1,204,869	1,151,000	.....	7,000	46,869	405,271	294,066	.....	29,682	81,523
32	Oakland, Cal.	317,448	49,325	.....	.....	268,123	403,047	220,837	.....	.....	182,210
33	Worcester, Mass.	2,448,753	990,000	.....	1,200,400	258,353	1,417,376	95,000	.....	1,100,400	221,976
34	Birmingham, Ala.	3,855,996	1,102,922	1,189,466	1,531,198	32,410	2,764,190	12,750	872,236	1,863,910	15,294
35	Syracuse, N. Y.	2,895,416	552,796	420,058	1,793,516	129,046	2,580,712	205,191	489,525	1,764,254	121,742
36	New Haven, Conn.	505,434	215,000	.....	249,100	41,334	572,406	170,500	.....	306,000	95,906
37	Memphis, Tenn.	1,373,740	650,000	661,000	33,461	29,279	389,298	50,000	254,700	39,780	44,818
38	Scranton, Pa.	429,391	152,000	133,291	100,000	44,100	297,243	79,500	97,505	101,383	18,855
39	Richmond, Va.	551,400	501,400	.....	50,000	.....	249,000	199,900	.....	50,000	.....
40	Paterson, N. J.	2,219,652	216,000	85,652	1,918,000	.....	2,280,887	174,500	168,387	1,938,000	.....
41	Omaha, Nebr.	2,055,723	900,000	913,666	.....	242,057	1,115,578	283,000	607,201	.....	225,377
42	Fall River, Mass.	832,675	382,675	.....	450,000	.....	737,000	287,000	.....	450,000	.....
43	Dayton, Ohio	926,658	449,900	173,214	271,000	32,544	753,275	329,600	143,759	270,000	9,916
44	Grand Rapids, Mich.	965,211	519,800	376,417	65,003	3,991	491,700	75,000	401,348	15,000	352
45	Spokane, Wash.	6,552,259	3,615,000	2,362,453	385,160	189,646	3,333,071	1,232,000	924,496	1,176,575	.....
46	Nashville, Tenn.	555,969	500,000	.....	55,969	.....	154,194	147,204	.....	6,990	.....
47	Lowell, Mass.	1,614,350	412,450	.....	1,201,900	.....	1,554,764	352,864	.....	1,201,900	.....
48	Cambridge, Mass.	731,300	496,300	.....	235,000	.....	973,500	578,500	.....	395,000	.....
49	Bridgeport, Conn.	144	.....	.....	.....	144	54,095	53,900	.....	.....	195
50	New Bedford, Mass.	2,307,451	1,202,753	.....	900,000	204,698	1,300,943	243,939	.....	900,000	157,004
51	San Antonio, Tex.	136,944	.....	.....	.....	136,944	396,351	.....	.....	.....	396,351
52	Hartford, Conn.	526,602	30,000	.....	496,602	.....	140,266	25,000	.....	115,266	.....
53	Albany, N. Y.	1,028,574	774,000	254,574	.....	.....	563,607	324,902	238,705	.....	.....

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TABLE 33.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 110.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
54	Trenton, N. J.	$778,878	$206,500	$143,000	$306,500	$122,578	$509,948	$42,000	$193,146	$271,300	$3,502
55	Reading, Pa.	14,088	14,000			88	267,633	227,000	40,500		133
56	Dallas, Tex.	948,373	700,000			248,373	86,061	61,250			24,811
57	Salt Lake City, Utah.	1,357,095	700,000	464,214		192,881	803,615	38,248	305,179		460,188
58	Camden, N. J.	859,476	390,000	27,000	440,550	1,926	535,100	8,750	12,000	514,350	
59	Springfield, Mass.	790,000	340,000		450,000		584,200	134,200		450,000	
60	Lynn, Mass.	2,029,000	529,000		1,500,000		2,084,000	384,000		1,700,000	
61	Lawrence, Mass.	1,494,324	8,018		1,184,100	302,206	1,439,781	206,100		1,150,000	83,681
62	Tacoma, Wash.	4,844,325	4,035,000	424,474	211,300	173,551	1,431,650	573,500	616,137	203,195	38,818
63	Des Moines, Iowa.	708,217	637,831			70,386	251,127	232,400			18,727
64	Wilmington, Del.	581,818	415,000		80,000	86,818	237,985	117,450		80,000	40,535
65	Kansas City, Kans.	1,010,194	342,539	656,442	37,725	73,488	531,775	170,551	195,523	111,207	54,494
66	Yonkers, N. Y.	3,069,095	782,000	200,000	1,975,500	111,595	2,097,563	294,180	20,000	1,705,500	77,883
67	Youngstown, Ohio.	802,706	445,300	322,495		34,911	379,118	176,005	166,694	66	36,353
68	Houston, Tex.	1,148,603	100,000		907,826	140,777	891,241	32,169		801,177	57,895
69	Norfolk, Va.	2,007,466	1,575,000		396,218	36,248	1,104,835	317,200		755,010	32,625
70	Duluth, Minn.	533,092	360,000	25,000	118,000	30,092	265,744	135,000	2,400	113,000	15,344
71	Fort Worth, Tex.	2,076,555	1,915,000		49,363	112,192	341,568	12,000		189,118	140,450
72	Somerville, Mass.	938,000	188,000		750,000		919,000	169,000		750,000	
73	St. Joseph, Mo.	26,645				26,645	156,767	126,200			30,567
74	Utica, N. Y.	821,333	144,935	153,398	523,000		693,117	92,363	150,754	450,000	
75	Troy, N. Y.	2,108,253	591,000	21,242	1,455,500	40,511	1,706,941	225,498	5,420	1,450,000	26,023
76	Elizabeth, N. J.	484,211	190,000		294,211		497,546	183,500	2,500	311,546	
77	Schenectady, N. Y.	825,379	300,000	191,991	322,917	10,471	686,650	172,645	205,155	300,000	8,850
78	Waterbury, Conn.	1,190,312	828,900		200,000	161,412	483,847	60,700		396,250	26,897
79	Akron, Ohio.	1,088,808	145,380	819,190	123,000	1,238	469,877	140,378	206,499	123,000	
80	Oklahoma City, Okla.	3,320,706	1,280,000	1,006,064		1,034,642	598,430	7,500	147,891		443,039
81	Manchester, N. H.	484,196	163,000		266,693	54,503	368,253	75,000		250,000	43,253
82	Hoboken, N. J.	975,500	427,500		548,000		756,195	183,500	10,426	560,713	1,556
83	Evansville, Ind.	34,222				34,222	111,798	85,200			26,598
84	Wilkes-Barre, Pa.	108,214	45,000	36,000		27,214	28,285	22,000			6,285
85	Erie, Pa.	265,919	147,000	110,552		8,367	152,253	40,000	94,287		17,966
86	Peoria, Ill.	411,735		168,396	242,100	1,239	362,143	45,000	97,124	219,100	919
87	Fort Wayne, Ind.	9,611				9,611	48,326	35,500		1,200	11,626
88	Harrisburg, Pa.	178,108	163,000	14,100		1,008	182,462	125,300	57,000		162
89	Savannah, Ga.	168,095	78,058		90,037		254,621	166,421		88,200	
90	Jacksonville, Fla.	490,665	350,000		140,665		72,202			72,202	
91	East St. Louis, Ill.	469,451	100,000	144,500	8,068	216,883	233,789	18,000	112,600	8,068	95,121
92	Terre Haute, Ind.	85,665	65,000			20,665	25,638	10,000			15,638
93	Holyoke, Mass.	1,085,000	385,000		700,000		976,100	226,100		750,000	
94	Portland, Me.	3,185,128	1,780,300		1,404,828		2,088,348	101,423		1,986,925	
95	South Bend, Ind.	317,404	241,514		70,890	5,000	168,092	90,361		70,890	6,841
96	Charleston, S. C.	75,000	75,000				10,900	10,900			
97	Brockton, Mass.	1,187,000	387,000		800,000		990,950	140,950		850,000	
98	Passaic, N. J.	577,729	261,076	48,965	267,688		326,699	52,775	34,664	239,260	
99	Bayonne, N. J.	1,254,220	697,500		556,720		678,000	268,500	50,000	361,500	
100	Johnstown, Pa.	55,979	55,000			979	63,146	32,600		25,000	5,546
101	Wichita, Kans.	913,841	363,667	526,724	17,748	5,702	332,838	49,620	261,261	19,238	2,719
102	Covington, Ky.	347,062	100,000	10,762	236,300		286,043	5,000	9,100	271,943	
103	Allentown, Pa.	259,500	234,500		25,000		113,900	113,900			
104	Pawtucket, R. I.	868,178			824,500	43,678	684,734			585,985	98,749
105	Springfield, Ill.	395,039	5,815	78,100	264,384	46,740	564,421	31,704	52,700	409,194	70,823
106	Altoona, Pa.	367,000	260,000		107,000		149,200	37,000	95,200	17,000	
107	Mobile, Ala.	287,067		146,000	141,067		217,067	39,000	106,500	71,567	
108	Canton, Ohio.	464,162	120,680	341,980		1,502	176,078	66,900	102,845		6,333
109	Saginaw, Mich.	212,676	5,050	181,500	25,000	1,126	292,958	79,550	211,230		1,878

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$104,615	$42,420	$2,969	$25,675	$33,551	$101,435	$28,418	$6,514	$33,631	$32,872
111	Sioux City, Iowa.	109,020			102,995	6,025	138,275	25,750		49,500	63,025
112	Atlantic City, N. J.	1,585,459	1,172,000		391,500	21,959	369,283	108,000		235,000	26,283
113	Rockford, Ill.	676,086	111,900	20,487	531,612	12,087	379,104	21,900	35,484	315,196	6,524
114	Lancaster, Pa.	121,948	100,000		21,948		57,247	35,000		22,247	
115	Springfield, Ohio.	274,705	38,619	118,163	113,675	4,248	220,497	62,500	50,608	90,012	2,377
116	Little Rock, Ark.	547,547	264,572	216,401	66,542	32	227,502	124,261	74,146	29,179	6
117	Sacramento, Cal.	6,969				6,969	91,351	36,000			55,351
118	Pueblo, Colo.	686,972	602,819			84,153	814,460	729,855	32,000		52,605
119	Chattanooga, Tenn.	224,293	54,000	27,404	142,889		196,054	75,000	29,631	91,423	
120	Bay City, Mich.	55,570		17,000	38,570		213,435	34,500	141,500	18,000	19,435
121	York, Pa.	109,669	93,182	4,100		12,387	81,501	68,950	400	12,151	
122	Malden, Mass.	768,000	68,000		700,000		763,700	83,700		700,000	
123	New Britain, Conn.	560,222	459,000		100,000	1,222	271,559	125,600		145,500	459
124	Haverhill, Mass.	643,000	166,000		477,000		578,500	101,000		477,500	

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TABLE 33.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 110.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
125	Salem, Mass.	$445,500	$45,500	.....	$400,000	.....	$491,650	$91,650	.....	$400,000	.....
126	Lincoln, Nebr.	172,449	.....	$26,260	136,397	$9,792	239,069	81,300	$46,960	101,425	$9,384
127	Berkeley, Cal.	71,849	.....	.....	.....	71,849	56,909	30,703	.....	.....	26,206
128	Davenport, Iowa.	1,944	.....	.....	.....	1,944	28,885	28,000	.....	.....	885
129	Topeka, Kans.	208,916	.....	181,064	.....	27,852	177,338	500	112,887	.....	63,951
130	McKeesport, Pa.	248,911	200,000	23,911	25,000	.....	287,430	33,225	219,205	35,000	.....
131	Flint, Mich.	454,443	275,000	135,240	42,510	1,693	48,639	14,000	17,573	15,150	1,916
132	Tampa, Fla.	221,537	.....	.....	66,500	155,037	217,899	.....	.....	66,500	151,399
133	San Diego, Cal.	1,041,260	1,002,000	.....	.....	39,260	88,827	60,825	.....	5,148	22,854
134	El Paso, Tex.	1,385,040	1,112,000	.....	273,040	.....	168,765	.....	.....	168,765	.....
135	Wheeling, W. Va.	32,445	.....	.....	.....	32,445	65,004	22,800	.....	.....	42,204
136	Racine, Wis.	100,177	50,000	43,414	.....	6,763	71,698	36,175	28,924	.....	6,599
137	Kalamazoo, Mich.	442,711	102,200	72,000	267,300	1,211	394,621	65,101	53,735	253,987	21,798
138	Superior, Wis.	329	.....	.....	.....	329	25,623	7,780	17,500	.....	343
139	Augusta, Ga.	186,450	.....	.....	186,450	.....	118,900	.....	.....	118,900	.....
140	Macon, Ga.	727,792	700,000	.....	7,956	19,836	55,139	6,400	.....	5,514	43,225
141	Newton, Mass.	1,247,036	80,000	.....	1,130,000	37,036	1,515,076	323,500	.....	1,150,000	41,576
142	Butte, Mont.	519,247	488,432	30,815	.....	.....	519,327	473,841	45,486	.....	.....
143	Woonsocket, R. I.	1,244,211	500,000	.....	645,000	99,211	1,273,195	190,000	.....	995,000	88,195
144	Chester, Pa.	387,400	300,000	1,000	86,400	.....	88,400	.....	14,000	74,400	.....
145	Montgomery, Ala.	712,659	.....	205,000	507,659	.....	411,981	.....	35,075	376,906	.....
146	Fitchburg, Mass.	726,600	56,600	.....	670,000	.....	741,339	191,839	.....	549,500	.....
147	Dubuque, Iowa.	96,814	49,000	24,040	6,551	17,223	63,364	44,000	12,168	6,551	645
148	Galveston, Tex.	388,655	299,000	.....	50,000	39,655	103,080	.....	.....	50,000	53,080
149	Elmira, N. Y.	164,640	50,000	.....	107,261	7,379	160,458	51,738	.....	101,031	7,689
150	New Castle, Pa.	153,421	125,000	21,747	.....	6,674	76,343	12,000	40,301	22,200	1,842
151	West Hoboken, N. J.	215,563	15,000	15,563	185,000	.....	218,277	31,053	2,121	185,098	.....
152	Knoxville, Tenn.	253,675	73,125	.....	180,550	.....	296,521	75,000	23,221	198,300	.....
153	Hamilton, Ohio.	157,008	32,500	123,902	.....	606	110,920	43,000	67,423	.....	497
154	Springfield, Mo.	43,852	.....	.....	42,000	1,852	59,813	28,000	.....	30,000	1,813
155	East Orange, N. J.	1,368,632	296,000	136,792	925,840	.....	1,116,974	22,800	43,098	1,051,076	.....
156	Quincy, Ill.	143,126	.....	.....	115,913	27,213	220,100	85,334	.....	116,763	18,003
157	Roanoke, Va.	417,973	280,000	.....	.....	137,973	97,048	.....	.....	.....	97,048
158	Lexington, Ky.	241,375	.....	49,881	191,494	.....	238,641	9,500	14,500	214,641	.....
159	Huntington, W. Va.	431,850	430,000	.....	.....	1,850	172	.....	.....	.....	172
160	Joliet, Ill.	232,623	.....	12,300	177,975	42,348	239,219	6,086	32,300	81,656	119,177
161	Auburn, N. Y.	152,724	73,248	16,248	54,083	9,145	129,509	36,092	26,845	58,465	8,107
162	Charlotte, N. C.	16,800	.....	.....	16,800	.....	16,800	.....	.....	16,800	.....
163	Taunton, Mass.	477,499	111,212	.....	366,287	.....	458,200	90,800	.....	367,400	.....
164	Everett, Mass.	432,812	95,812	.....	337,000	.....	527,175	192,175	.....	335,000	.....
165	Portsmouth, Va.	368,900	250,000	.....	118,900	.....	119,116	7,200	.....	111,900	16
166	Pittsfield, Mass.	980,850	689,000	.....	291,850	.....	502,400	117,000	.....	385,400	.....
167	Quincy, Mass.	837,233	362,233	.....	475,000	.....	653,445	208,445	.....	445,000	.....
168	Cedar Rapids, Iowa.	279,519	260,000	.....	.....	19,519	150,211	113,700	.....	.....	36,511
169	Oshkosh, Wis.	118,464	.....	.....	100,000	18,464	145,902	36,650	.....	100,000	9,252
170	Perth Amboy, N. J.	507,700	80,500	87,000	340,200	.....	263,230	5,800	3,500	253,930	.....
171	Lansing, Mich.	186,574	.....	86,900	85,000	14,674	148,802	30,000	17,560	87,500	13,742
172	Pasadena, Cal.	58,798	.....	.....	.....	58,798	100,410	39,537	.....	.....	60,873
173	Amsterdam, N. Y.	164,173	47,000	.....	105,281	11,892	204,382	91,666	.....	97,868	14,848
174	Jackson, Mich.	120,834	48,500	.....	65,000	7,334	125,960	25,000	4,000	94,000	2,960
175	Jamestown, N. Y.	214,391	57,320	17,176	139,895	.....	144,035	18,000	10,933	115,000	102
176	San Jose, Cal.	7,303	.....	.....	.....	7,303	30,060	27,000	.....	.....	3,060
177	Decatur, Ill.	181,718	75,000	104,890	.....	1,828	89,781	21,154	67,851	.....	776
178	Mount Vernon, N. Y.	452,494	387,198	35,000	.....	30,296	137,231	130,049	.....	.....	7,182
179	Joplin, Mo.	34,872	.....	.....	17,000	17,872	70,543	31,000	.....	25,000	14,543
180	Williamsport, Pa.	14,365	.....	2,700	11,665	.....	94,700	62,900	4,200	27,600	.....
181	Niagara Falls, N. Y.	480,759	411,000	25,839	43,920	.....	179,807	26,500	84,987	68,320	.....
182	Muskogee, Okla.	556,999	307,000	188,865	.....	91,134	158,930	.....	129,354	.....	29,576
183	Lima, Ohio.	84,749	21,000	63,525	.....	224	152,795	58,740	86,552	.....	7,503
184	Chelsea, Mass.	951,525	521,550	.....	429,975	.....	1,604,561	1,081,500	.....	523,061	.....
185	Aurora, Ill.	115,497	40,000	65,050	7,940	2,507	82,163	16,000	57,715	7,940	508
186	New Rochelle, N. Y.	1,132,132	513,490	227,583	356,041	34,918	541,578	98,000	128,751	283,443	31,384
187	Austin, Tex.	20,973	.....	.....	5,800	15,173	38,551	18,782	.....	9,976	9,793
188	La Crosse, Wis.	89,358	85,000	3,350	.....	1,008	37,520	17,000	20,464	.....	56
189	Newport, Ky.	110,150	42,100	.....	77,050	.....	143,950	66,900	.....	77,050	.....
190	Orange, N. J.	1,084,668	240,000	.....	844,668	.....	1,004,396	49,500	5,242	1,009,654	.....
191	Lorain, Ohio.	340,408	220,000	12,502	94,517	13,389	237,218	116,072	97,257	17,206	6,683
192	Council Bluffs, Iowa.	46,227	20,000	.....	.....	26,227	51,406	34,000	.....	.....	17,406
193	Lynchburg, Va.	130,000	.....	.....	130,000	.....	137,100	32,100	.....	105,000	.....

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 111.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.[1]			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	Grand total	$29,381,513,691	$23,749,632,653	$4,091,408,630	$412,550,936	$1,127,921,472		
	Group I	15,689,543,294	13,187,806,196	1,419,173,989	158,987,461	923,575,648		
	Group II	3,672,155,708	2,877,595,053	731,176,383	4,604,663	58,779,609		
	Group III	4,864,706,579	3,632,732,932	1,003,354,671	144,263,964	84,355,012		
	Group IV	2,895,165,963	2,306,958,894	510,491,454	46,123,409	31,592,406		
	Group V	2,259,942,147	1,744,539,778	427,212,133	58,571,439	29,618,797		
	ALABAMA.							
34	Birmingham	71,682,077	52,991,030	16,531,862	2,159,185		50	50
107	Mobile	32,216,959	23,429,966	4,598,886	4,188,107		60	60
145	Montgomery	22,194,339	15,787,116	4,959,452	1,447,771		50	50
	ARKANSAS.							
116	Little Rock	30,099,606	19,905,949	9,007,780	1,185,877		33	33
	City corporation	30,099,606	19,905,949	9,007,780	1,185,877		33	33
	School district	31,555,190	[5,6] 31,555,190	([6])	([6])		33	33
	CALIFORNIA.							
127	Berkeley	37,602,160,	33,932,245	3,477,495	192,420		60	60
	City corporation	37,602,160	33,932,245	3,477,493	192,420		60	60
	School district	32,947,467	[5,6] 32,947,467	([6])	([6])		53	42
15	Los Angeles	332,506,774	272,954,295	58,521,524	1,030,955		50	25
	City corporation	332,506,774	272,954,295	58,521,524	1,030,955		50	25
	County	531,958,054	439,731,950	82,317,720	9,908,384		52	25
	School district	361,497,646	[5,6] 361,497,646	([6])	([6])		52	25
32	Oakland	126,920,650	103,882,972	22,327,600	710,078		50	50
	City corporation	126,920,650	103,882,972	22,327,600	710,078		50	50
	School district	118,054,302	102,835,075	14,509,149	710,078		47	33
	Golden Gate sanitary district	2,678,700	2,542,050	136,650			50	50
	Adeline sanitary district	712,800	682,900	29,900			50	50
	Melrose sanitary district	223,150	219,350	3,800			50	50
172	Pasadena	45,112,005	39,289,550	5,674,650	147,805		60	60
	City corporation	45,112,005	39,289,550	5,674,650	147,805		60	60
	School district	36,753,649	[5,6] 36,753,649	([6])	([6])		47	47
117	Sacramento	40,176,900	[6] 36,100,000	4,076,900	([6])		60	40
	City corporation	40,176,900	[6] 36,100,000	4,076,900	([6])		60	40
	School district	42,452,940	[6] 38,478,500	3,974,440	([6])		63	48
133	San Diego	44,415,989	[6] 41,090,321	3,325,668	([6])		40	33
	City corporation	44,415,989	[6] 41,090,321	3,325,668	([6])		40	33
	School district	31,843,648	[5,6] 31,843,648	([6])	([6])		29	25
11	San Francisco	461,855,781	[6] 404,520,670	57,335,111	([6])		50	20
176	San Jose	21,876,055	[6] 19,948,990	1,927,065	([6])		60	60
	City corporation	21,876,055	[6] 19,948,990	1,927,065	([6])		60	60
	School district	21,876,055	[6] 19,948,990	1,927,065	([6])		60	60
	COLORADO.							
26	Denver	134,261,510	100,856,515	30,386,240	3,018,755		50	50
	City corporation	134,261,510	100,856,515	30,386,240	3,018,755		50	50
	County	134,261,510	100,856,515	30,386,240	3,018,755		50	50
	School districts	134,261,510	100,856,515	30,386,240	3,018,755		50	50
118	Pueblo	16,346,892	13,626,196	2,421,979	298,717		50	50
	City corporation	16,346,892	13,626,196	2,421,979	298,717		50	50
	School district	21,420,811	[5,6] 21,420,811	([6])	([6])		50	50
	CONNECTICUT.							
49	Bridgeport	89,834,601	74,809,028	15,025,573			100	100
52	Hartford	118,248,708	71,438,693	8,990,149		37,819,866	80	80
	City corporation	118,248,708	71,438,693	8,990,149		37,819,866	80	80
	School districts	80,791,117	71,663,693	9,127,424			80	80
123	New Britain	37,078,622	26,243,005	10,835,617			100	100
36	New Haven	131,659,763	114,937,638	16,722,125			100	100
	City corporation	131,659,763	114,937,638	16,722,125			100	100
	Westville school district	3,587,523	[6] 3,587,523	([6])			100	100
	Borough of Fairhaven East	1,819,478	[6] 1,819,478	([6])			100	100

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classified either as real or personal.
[5] Valuation of personal property included with that of real property.
[6] Valuation of other property included with that of real property.

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OF ASSESSMENT, AND TAXES LEVIED: 1911.

[For a text discussion of this table, see page 111.]

RATE.			LEVY.[1]				PER CAPITA.		City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Estimated true value.								
.....	.....	.....	$515,534,628	$506,746,401	$6,532,779	$2,255,448	$1,028.80	$17.97	
.....	.....	.....	279,636,299	274,040,765	5,122,939	472,595	1,322.95	23.54	
.....	.....	.....	69,659,228	69,241,572	287,907	129,749	957.95	18.14	
.....	.....	.....	79,362,748	78,074,553	730,765	557,430	868.75	14.14	
.....	.....	.....	48,751,343	47,833,139	214,297	703,907	714.67	11.86	
.....	.....	.....	38,125,010	37,556,372	176,871	391,767	702.82	11.73	
$10.00	$5.00	.....	716,821	716,821	.....	.....	503.76	5.04	34
11.00	6.60	.....	354,387	354,387	.....	.....	611.51	6.72	107
11.25	5.63	$3.00	261,785	249,686	.....	12,099	568.62	6.40	145
12.00	4.00	.....	371,384	371,384	.....	.....	634.26	7.83	
5.00	1.67	.....	150,498	[7] 220,886	.....	.....	.....	.....	
7.00	2.33	.....	[7] 220,886	.....	.....	.....	.....	.....	
12.85	7.71	.....	482,996	482,996	.....	.....	858.79	11.03	127
7.50	4.50	.....	282,016	282,016	.....	.....	.....	.....	
6.10	3.21	.....	[7] 200,980	[7] 200,980	.....	.....	.....	.....	
24.33	12.17	.....	8,092,570	8,092,570	.....	.....	956.72	23.28	15
13.78	6.89	.....	4,594,653	4,594,653	.....	.....	.....	.....	
5.47	2.87	.....	1,905,996	1,905,996	.....	.....	.....	.....	
4.60	2.41	.....	[7] 1,591,921	[7] 1,591,921	.....	.....	.....	.....	
[8] 18.33	[8] 9.16	.....	2,332,367	2,332,367	.....	.....	795.24	14.61	32
13.38	6.69	.....	1,697,709	1,697,709	.....	.....	.....	.....	
5.32	2.47	.....	[7] 628,866	[7] 628,866	.....	.....	.....	.....	
1.20	0.60	.....	3,214	3,214	.....	.....	.....	.....	
0.80	0.40	.....	570	570	.....	.....	.....	.....	
9.00	4.50	.....	2,008	2,008	.....	.....	.....	.....	
15.56	9.34	.....	702,065	702,065	.....	.....	1,353.41	21.06	172
9.62	5.77	.....	433,763	433,763	.....	.....	.....	.....	
7.30	3.43	.....	[7] 268,302	[7] 268,302	.....	.....	.....	.....	
18.65	11.19	.....	749,497	749,497	.....	.....	862.52	16.09	117
13.90	8.34	.....	558,459	558,459	.....	.....	.....	.....	
4.50	2.85	.....	[7] 191,038	[7] 191,038	.....	.....	.....	.....	
18.80	7.52	.....	835,094	835,094	.....	.....	1,051.14	19.76	133
14.50	5.80	.....	644,032	644,032	.....	.....	.....	.....	
6.00	1.72	.....	[7] 191,062	[7] 191,062	.....	.....	.....	.....	
20.00	10.00	.....	9,237,116	9,237,116	.....	.....	1,084.21	21.68	11
15.90	9.54	.....	347,829	347,829	.....	.....	670.90	10.67	176
10.60	6.36	.....	231,886	231,886	.....	.....	.....	.....	
5.30	3.18	.....	115,943	115,943	.....	.....	.....	.....	
31.25	15.62	.....	4,195,480	4,195,480	.....	.....	603.12	18.85	26
16.20	8.10	.....	2,175,036	2,175,036	.....	.....	.....	.....	
3.00	1.50	.....	402,785	402,785	.....	.....	.....	.....	
12.05	6.02	.....	1,617,659	1,617,659	.....	.....	.....	.....	
33.14	16.57	.....	541,823	541,823	.....	.....	352.65	11.69	118
20.43	10.22	.....	334,001	334,001	.....	.....	.....	.....	
12.71	6.35	.....	207,822	207,822	.....	.....	.....	.....	
16.87	16.87	[9] 1.00 and 2.00	1,515,498	1,515,498	.....	([10])	848.67	14.32	49
21.38	17.10	[9] 1.00 and 2.00	2,116,020	1,719,258	378,198	18,564	1,167.92	20.72	52
17.23	13.78	[9] 1.00 and 2.00	1,780,775	1,385,605	378,198	16,972	.....	.....	
4.13	3.30	0.20 and 0.70	335,245	333,653	.....	1,592	.....	.....	
14.39	14.39	[9] 1.00 and 2.00	535,041	533,558	.....	1,483	808.89	11.64	123
16.09	16.09	[9] 1.00 and 2.00	2,152,097	2,118,097	.....	34,000	962.88	16.49	36
15.77	15.77	[9] 1.00 and 2.00	2,109,730	2,075,730	.....	34,000	.....	.....	
9.27	9.27	.....	33,270	33,270	.....	.....	.....	.....	
5.00	5.00	.....	9,097	9,097	.....	.....	.....	.....	

[7] Levy for the entire school district.
[8] Average rate for city corporation and school district. For total rate in each individual district, see Table LXI, page 113.
[9] Poll taxes levied at the rate of $1 and "military commutation taxes" at the rate of $2 per capita.
[10] Not reported.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table see p. 111.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total	Subject to the general property tax.[1]			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	CONNECTICUT—Continued.							
78	Waterbury	$66,373,078	$54,230,371	$12,142,707			80	75
	City corporation	66,373,678	54,230,371	12,142,707			80	75
	School district	7,150,000	[3] 7,150,000	([5])			80	75
	DELAWARE.							
64	Wilmington	53,888,696	[6] 53,888,696	([5])		([7])	80	80
	DISTRICT OF COLUMBIA.							
17	Washington	320,940,499	293,389,839	27,550,660			67	100
	FLORIDA.							
90	Jacksonville	36,343,700	28,541,760	7,801,940			80	80
132	Tampa	21,930,610	18,306,370	3,624,240			60	60
	GEORGIA.							
31	Atlanta	135,101,491	94,683,478	40,418,013			60	60
139	Augusta	27,965,184	17,088,700	8,288,894	$2,587,590		80	80
140	Macon	23,468,091	14,896,897	8,571,194			75	75
89	Savannah	51,175,691	36,742,172	14,433,519			75	75
	ILLINOIS.							
185	Aurora	8,823,522	5,845,568	2,416,845	561,109		33	33
	City corporation	8,823,522	5,845,568	2,416,845	561,109		33	33
	School district	9,309,329	6,154,150	2,497,211	657,933		33	33
2	Chicago	927,747,492	663,376,027	223,578,274	40,793,191		25	25
	City corporation	927,749,492	663,376,027	223,578,274	40,793,191		25	25
	County	997,787,837	710,721,049	233,594,770	53,472,018		25	25
	School district	927,747,492	663,376,027	223,578,274	40,793,191		25	25
	Sanitary district	970,372,159	692,365,602	230,333,668	47,672,889		25	25
	South Park district	549,139,027	372,746,403	153,945,687	22,446,937		25	25
	West Chicago Park district	204,030,193	159,809,813	32,940,533	11,279,847		25	25
	Lincoln Park district	137,105,221	98,374,720	34,568,848	4,161,653		25	25
	North Shore Park district	3,727,254	3,213,354	406,074	107,826		25	25
	Irving Park district	6,468,606	5,992,780	318,661	157,265		25	25
	Ridge Park district	1,268,693	974,912	100,282	193,499		25	25
	Fernwood Park district	797,727	560,913	12,655	224,159		25	25
	Ridge Avenue Park district	1,066,387	[11] 1,012,518	53,869	([11])		25	25
177	Decatur	7,239,373	5,038,955	1,899,645	300,773		33	33
	City corporation	7,239,373	5,038,955	1,899,645	300,773		33	33
	School district	7,239,373	5,038,955	1,899,645	300,773		33	33
91	East St. Louis	13,475,338	9,702,482	1,531,867	2,240,989		33	33
	City corporation	13,475,333	9,702,482	1,531,867	2,240,989		33	33
	School district	13,628,363	9,671,989	1,818,889	2,137,485		33	33
	Park district	14,203,663	10,279,202	1,573,872	2,350,589		33	33
160	Joliet	7,342,940	5,432,405	1,643,915	266,620		33	33
	City corporation	7,342,940	5,432,405	1,643,915	266,620		33	33
	School district	10,965,256	[6, 11] 10,965,256	([5])	([11])		33	33
86	Peoria	21,835,274	15,804,920	5,070,455	959,899		33	33
	City corporation	21,835,274	15,804,920	5,070,455	959,899		33	33
	School district	22,306,031	16,213,949	5,133,083	959,899		33	33
	Pleasure, Driveway, and Park district	23,644,091	17,253,319	5,299,362	1,091,410		33	33
156	Quincy	10,256,649	6,838,099	3,170,452	248,098		33	33
	City corporation	10,256,649	6,838,099	3,170,452	248,098		33	33
	School district	10,256,649	6,838,099	3,170,452	248,098		33	33
113	Rockford	18,828,696	12,050,810	6,158,083	619,803		33	33
	City corporation	18,828,696	12,050,810	6,158,083	619,803		33	33
	School district	18,828,696	12,050,810	6,158,083	619,803		33	33
	Pleasure, Driveway, and Park district	20,711,789	13,442,045	6,418,854	850,890		33	33
105	Springfield	16,283,839	11,551,606	4,134,765	597,468		33	33
	City corporation	16,283,839	11,551,606	4,134,765	597,468		33	33
	School district	16,766,604	[6] 16,089,658	([5])	676,946		33	33
	Pleasure, Driveway, and Park district	16,283,839	11,551,606	4,134,765	597,468		33	33
	INDIANA.							
83	Evansville	37,090,380	26,650,500	10,439,880			65	50
	City corporation	37,090,380	26,650,500	10,439,880			65	50
	School district	37,090,380	26,650,500	10,439,880			65	50

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classified either as real or personal.
[5] Poll taxes levied at the rate of $1 and "military commutation taxes" at the rate of $2 per capita.
[6] Valuation of personal property included with that of real property.

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OF ASSESSMENT, AND TAXES LEVIED: 1911—Continued.

[For a text discussion of this table see page 111.]

RATE.			LEVY.[7]				PER CAPITA.		City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Estimated true value.								
$15.31	$12.25	$1.00 & $2.00	$1,052,755	$1,016,451	.....	$36,304	$875.25	$13.40	78
14.88	11.90	1.00 & 2.00	1,024,155	987,851	.....	36,304	.....	.....	
4.00	3.20	.....	28,600	28,600	.....	.....	.....	.....	
14.81	11.85	.....	799,976	798,300	$1,676	.....	607.23	9.01	64
15.00	10.00	.....	4,814,107	4,814,107	.....	.....	951.00	14.27	17
16.84	13.47	.....	611,854	611,854	.....	.....	573.73	9.66	90
17.38	10.43	.....	381,062	381,062	.....	.....	508.61	8.84	132
12.50	7.50	1.00	1,704,530	1,688,769	.....	15,761	836.46	10.46	31
12.50	10.00	.....	349,565	349,565	.....	.....	678.17	8.48	139
12.50	9.38	2.00	296,151	293,351	.....	2,800	571.72	7.15	140
13.90	10.42	.....	711,342	711,342	.....	.....	780.21	10.84	89
35.57	11.86	.....	313,887	313,887	.....	.....	282.36	10.04	185
17.10	5.70	.....	150,882	150,882	.....	.....	.....	.....	
17.51	5.84	.....	[8] 163,005	[8] 163,005	.....	.....	.....	.....	
[9] 42.10	[9] 10.52	.....	44,651,602	44,651,602	.....	.....	413.18	19.89	2
15.00	3.75	.....	13,917,784	13,917,784	.....	.....	.....	.....	
5.60	1.40	.....	5,199,495	5,199,495	.....	.....	.....	.....	
14.40	3.60	.....	13,361,718	13,361,718	.....	.....	.....	.....	
7.10	1.78	.....	[10] 6,892,546	[10] 6,892,546	.....	.....	.....	.....	
4.80	1.20	.....	2,636,822	2,636,822	.....	.....	.....	.....	
8.10	2.02	.....	1,653,764	1,653,764	.....	.....	.....	.....	
6.94	1.74	.....	951,801	951,801	.....	.....	.....	.....	
3.20	.80	.....	11,938	11,938	.....	.....	.....	.....	
1.60	.40	.....	10,407	10,407	.....	.....	.....	.....	
5.30	1.32	.....	6,748	6,748	.....	.....	.....	.....	
6.30	1.58	.....	5,053	5,053	.....	.....	.....	.....	
3.30	.82	.....	3,526	3,526	.....	.....	.....	.....	
47.90	15.97	.....	346,762	346,762	.....	.....	222.40	10.65	177
21.50	7.17	.....	155,647	155,647	.....	.....	.....	.....	
26.40	8.80	.....	191,115	191,115	.....	.....	.....	.....	
38.20	12.73	.....	520,437	520,437	.....	.....	218.43	8.44	91
15.00	5.00	.....	202,130	202,130	.....	.....	.....	.....	
19.50	6.50	.....	[8] 265,753	[8] 265,753	.....	.....	.....	.....	
3.70	1.23	.....	[12] 52,554	[12] 52,554	.....	.....	.....	.....	
48.30	16.10	.....	354,664	354,664	.....	.....	207 90	10.04	160
16.70	5.57	.....	122,627	122,627	.....	.....	.....	.....	
31.60	10.53	.....	232,037	232,037	.....	.....	.....	.....	
42.50	14.17	.....	944,911	944,911	.....	.....	321.92	13.93	86
19.40	6.47	.....	423,604	423,604	.....	.....	.....	.....	
18.60	6.20	.....	[8] 414,909	[8] 414,909	.....	.....	.....	.....	
4.50	1.50	.....	[12] 106,398	[12] 106,398	.....	.....	.....	.....	
40.70	13.56	.....	417,445	417,445	.....	.....	280.02	11.40	156
23.20	7.73	.....	237,054	237,054	.....	.....	.....	.....	
17.50	5.83	.....	179,491	179,491	.....	.....	.....	.....	
35.36	11.79	.....	669,549	669,549	.....	.....	391.71	13.93	113
14.36	4.79	.....	207,380	207,380	.....	.....	.....	.....	
19.00	6.33	.....	357,745	357,745	.....	.....	.....	.....	
2.00	.67	.....	[13] 41,428	[13] 41,428	.....	.....	.....	.....	
37.60	12.53	.....	622,827	622,827	.....	.....	304.46	11.65	105
12.80	4.27	.....	208,433	208,433	.....	.....	.....	.....	
19.50	6.50	.....	[8] 328,090	[8] 328,090	.....	.....	.....	.....	
5.30	1.76	.....	86,304	86,304	.....	.....	.....	.....	
20.30	13.19	.....	776,010	752,935	.....	23,075	524.45	10.65	88
13.80	8.97	1.00	527,230	511,847	.....	15,383	.....	.....	
6.50	4.22	.50	248,750	241,088	.....	7,692	.....	.....	

[7] Horses and mules are taxed at $1 each.
[8] Levy for the entire school district.
[9] Rate for city, county, school, and sanitary districts.
[10] Levy for the entire sanitary district.
[11] Valuation of other property included with that of real property.
[12] Levy for entire park district.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 111.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.[1]			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	INDIANA—Continued.							
87	Fort Wayne	$34,368,400	$27,096,380	$7,272,020			50	50
	City corporation	34,368,400	27,096,380	7,272,020			50	50
	School district	34,368,400	27,096,380	7,272,020			50	50
22	Indianapolis	212,400,175	160,953,815	51,446,360			60	60
	City corporation	212,400,175	160,953,815	51,446,360			60	60
	School district	212,400,175	160,953,815	51,446,360			60	60
95	South Bend	27,692,130	18,657,780	7,684,560	$1,349,790		40	40
	City corporation	27,692,130	18,657,780	7,684,560	1,349,790		40	40
	School district	27,692,130	18,657,780	7,684,560	1,349,790		40	40
92	Terre Haute	35,509,070	26,081,420	7,979,629	1,448,021		60	60
	City corporation	35,509,070	26,081,420	7,979,629	1,448,021		60	60
	School district	35,509,070	26,081,420	7,979,629	1,448,021		60	60
	IOWA.							
168	Cedar Rapids	28,310,167	[5] 23,553,232	[5] 4,756,935	([5])		80	80
	City corporation	28,310,167	[5] 23,553,232	[5] 4,756,935	([5])		80	80
	School district	28,310,167	[5] 23,553,232	[5] 4,756,935	([5])		80	80
192	Council Bluffs	4,583,758	3,213,405	863,188	507,165		25	25
	City corporation	4,583,758	3,213,405	863,188	507,165		25	25
	School district	4,681,826	[7] [8] 4,681,826	([7])	([8])		25	25
128	Davenport	24,283,260	16,363,470	7,667,070	252,720		50	50
	City corporation	24,283,260	16,363,470	7,667,070	252,720		50	50
	School district	12,278,175	[7] [8] 12,278,175	([7])	([8])		25	25
63	Des Moines	21,290,559	16,423,334	3,903,820	963,405		25	25
	City corporation	21,290,559	16,423,334	3,903,820	963,405		25	25
	School district	21,290,559	16,423,334	3,903,820	963,405		25	25
147	Dubuque	25,912,190	17,453,520	7,185,970	1,272,700		81	81
	City corporation	25,912,190	17,453,520	7,186,970	1,272,700		81	81
	School district	7,988,321	[7] [8] 7,988,321	([7])	([8])		25	25
111	Sioux City	9,590,098	7,256,296	2,012,065	321,737		25	25
	City corporation	9,590,098	7,256,296	2,012,065	321,737		25	25
	School district	9,590,098	7,256,296	2,012,065	321,737		25	25
	KANSAS.							
65	Kansas City	86,946,000	59,241,430	17,983,215	9,721,355		100	100
	City corporation	86,946,000	59,241,430	17,983,215	9,721,355		100	100
	School district	90,258,210	61,908,360	18,068,705	10,281,145		100	100
129	Topeka	51,092,340	33,648,600	12,359,800	5,083,940		90	90
	City corporation	51,092,340	33,648,600	12,359,800	5,083,940		90	90
	School district	51,092,340	33,648,600	12,359,800	5,083,940		90	90
101	Wichita	64,038,409	48,310,060	13,180,011	2,548,338		100	100
	City corporation	64,038,409	48,310,060	13,180,011	2,548,338		100	100
	School district	64,038,409	48,310,060	13,180,011	2,548,338		100	100
	KENTUCKY.							
102	Covington	27,181,097	21,355,725	3,970,420	1,854,952		65	65
158	Lexington	24,340,680	17,245,165	6,093,277	1,002,238		80	80
24	Louisville	188,360,638	121,839,784	56,584,180	9,942,674		70	70
189	Newport	15,755,076	12,709,700	1,501,600	1,543,776		70	70
	LOUISIANA.							
16	New Orleans	233,377,637	165,761,430	67,616,207			75	75
	MAINE.							
94	Portland	64,204,610	46,109,300	18,095,310			90	100
	City corporation	64,204,610	46,109,300	18,095,310			90	100
	Bridge district	67,968,780	49,538,975	18,429,805			80	100
	MARYLAND.							
7	Baltimore	698,135,168	361,650,644	250,484,524		$86,000,000	100	100

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classified either as real or personal.
[5] Valuation of other property included with that of real and personal property.

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OF ASSESSMENT, AND TAXES LEVIED: 1911—Continued.

[For a text discussion of this table, see page 111.

RATE.			LEVY.[2]				PER CAPITA.		City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Estimated true value.								
$17.80	$8.90	.....	$644,114	$611,758	.....	$32,356	$519.96	$9.26	87
10.80	5.40	$2.00	304,711	371,179	.....	23,532	.....	.....	
7.00	3.50	0.75	249,403	240,579	.....	8,824	.....	.....	
15.30	9.18	.....	3,272,932	3,249,723	.....	23,209	883.05	13.51	22
9.30	5.58	0.50	1,998,531	1,975,322	.....	23,209	.....	.....	
6.00	3.60	.....	1,274,401	1,274,401	.....	.....	.....	.....	
22.40	8.96	.....	631,831	620,303	.....	11,528	466.35	10.45	95
12.90	5.16	0.50	362,992	357,228	.....	5,764	.....	.....	
9.50	3.80	0.50	268,839	263,075	.....	5,764	.....	.....	
19.32	11.59	.....	696,954	685,856	.....	11,098	594.79	11.49	92
11.70	7.02	0.50	419,930	415,455	.....	4,475	.....	.....	
7.62	4.57	0.74	277,024	270,401	.....	6,623	.....	.....	
18.68	15.10	.....	534,496	534,496	.....	.....	839.17	15.84	168
9.98	7.98	.....	282,535	282,535	.....	.....	.....	.....	
8.90	7.12	.....	251,961	251,961	.....	.....	.....	.....	
78.50	19.62	.....	363,159	363,159	.....	.....	151.69	12.02	152
44.50	11.12	(6)	203,977	203,977	.....	(6)	.....	.....	
34.00	8.50	.....	[9] 159,182	[9] 159,182	.....	.....	.....	.....	
39.13	14.26	.....	695,619	695,619	.....	.....	554.87	15.89	128
17.93	8.96	.....	435,322	435,322	.....	.....	.....	.....	
21.20	5.30	.....	[9] 260,297	[9] 260,297	.....	.....	.....	.....	
70.40	17.60	.....	1,476,934	1,476,934	.....	.....	239.70	16.63	63
37.10	9.27	.....	767,958	767,958	.....	.....	.....	.....	
33.30	8.33	.....	708,976	708,976	.....	.....	.....	.....	
19.24	15.60	.....	498,572	498,572	.....	.....	673.15	12.95	147
14.00	11.35	.....	362,771	362,771	.....	.....	.....	.....	
17.00	4.25	.....	[9] 135,801	[9] 135,801	.....	.....	.....	.....	
63.70	15.92	.....	610,889	610,889	.....	.....	194.14	12.37	111
34.80	8.70	.....	333,735	333,735	.....	.....	.....	.....	
28.90	7.22	.....	277,154	277,154	.....	.....	.....	.....	
14.69	14.69	.....	1,295,586	1,295,586	.....	.....	1,014.79	15.12	65
9.15	9.15	.....	795,556	795,556	.....	.....	.....	.....	
5.54	5.54	.....	[9] 500,030	[9] 500,030	.....	.....	.....	.....	
13.50	12.42	.....	705,075	705,075	.....	.....	1,169.64	16.14	129
8.00	7.20	.....	408,739	408,739	.....	.....	.....	.....	
5.80	5.22	.....	296,336	296,336	.....	.....	.....	.....	
12.30	12.30	.....	787,363	787,363	.....	.....	1,152.12	14.17	101
6.80	6.80	.....	435,297	435,297	.....	.....	.....	.....	
5.50	5.50	.....	352,066	352,066	.....	.....	.....	.....	
17.50	11.38	.....	475,652	475,652	.....	.....	503.13	8.80	102
17.50	14.00	.....	425,962	425,962	.....	.....	673.01	11.78	158
18.10	12.67	.....	3,409,436	3,409,436	.....	.....	828.19	14.99	24
[10] 14.00	[10] 9.80	.....	249,897	249,897	.....	.....	515.65	8.18	189
22.00	16.50	1.00	5,186,303	5,134,308	.....	51,995	675.61	14.86	16
15.20	12.16	.....	1,009,792	977,302	.....	32,490	1,077.22	16.40	44
14.83	11.86	2.00	984,644	952,154	.....	32,490	.....	.....	
0.37	0.30	.....	[11] 25,148	[11] 25,148	.....	.....	.....	.....	
14.48	14.48	.....	9,027,890	8,866,640	$161,250	.....	1,236.63	15.99	7

[6] Not reported.
[7] Valuation of personal property included with that of real property.
[8] Valuation of other property included with that of real property.
[9] Levy for the entire school district.
[10] Rate for city corporation. For total rate in each individual district, see Table LXI, page 113.
[11] Levy for entire bridge district.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 111.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[3]	
		Total.	Subject to the general property tax.[1]			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	MASSACHUSETTS.							
5	Boston	$1,435,526,914	$1,146,764,000	$274,832,799		$13,930,115	100	100
97	Brockton	46,585,191	36,180,550	10,097,631		307,010	100	100
48	Cambridge	110,796,735	92,021,800	18,645,811		129,124	100	100
184	Chelsea	27,650,100	23,643,500	3,973,800		32,800	100	100
164	Everett	29,136,950	23,987,200	5,149,750			100	100
42	Fall River	94,908,154	56,448,850	37,021,700		1,437,604	100	100
146	Fitchburg	32,029,341	23,842,997	7,830,350		355,994	100	100
124	Haverhill	34,396,788	25,547,025	8,065,725		774,036	100	100
93	Holyoke	51,842,555	38,418,210	12,876,750		547,595	100	100
61	Lawrence	70,835,070	53,951,100	16,710,775		173,195	100	100
47	Lowell	82,166,109	63,601,855	17,897,545		666,709	100	100
60	Lynn	78,667,091	61,369,050	16,497,769		800,272	100	100
122	Malden	40,221,236	31,102,200	8,973,800		145,236	100	100
50	New Bedford	95,529,593	58,673,775	35,283,700		1,572,118	100	100
141	Newton	75,630,405	53,322,000	22,237,250		71,155	100	100
166	Pittsfield	32,313,503	24,741,966	7,008,301		563,241	100	100
167	Quincy	34,619,835	26,470,425	7,890,050		259,410	100	100
125	Salem	33,430,459	24,622,200	8,701,097		107,162	100	100
72	Somerville	67,283,939	59,837,100	7,387,200		59,639	100	100
59	Springfield	128,024,889	102,393,230	24,664,430		967,229	100	100
163	Taunton	23,352,318	17,245,265	5,253,830		853,223	100	100
33	Worcester	147,740,302	114,600,150	32,645,350		494,802	100	100
	MICHIGAN.							
120	Bay City	17,709,646	13,416,720	4,292,926			75	75
	City corporation	17,709,646	13,416,720	4,292,926			75	75
	School district	17,709,646	13,416,720	4,292,926			75	75
9	Detroit	402,632,210	278,313,130	124,339,080			75	100
	City corporation	402,632,210	278,313,130	124,339,080			75	100
	County	482,193,926	342,742,307	139,451,619			75	100
131	Flint	20,105,886	14,667,965	5,437,921			70	70
	City corporation	20,105,886	14,667,965	5,437,921			70	70
	School district	20,105,886	14,667,965	5,437,921			70	70
44	Grand Rapids	85,337,200	58,586,330	26,750,870			70	70
	City corporation	85,337,200	58,586,330	26,750,870			70	70
	School district	85,337,200	58,586,330	26,750,870			70	70
174	Jackson	20,098,365	15,169,980	4,928,385			60	60
	City corporation	20,098,365	15,169,980	4,928,385			60	60
	School district	20,569,185	[2] 20,569,185	([6])			60	60
137	Kalamazoo	21,579,000	14,787,205	6,792,395			60	60
	City corporation	21,579,000	14,787,205	6,792,395			60	60
	School district	22,436,570	[2] 22,436,570	([6])			60	60
171	Lansing	14,935,945	12,023,470	2,912,475			60	60
	City corporation	14,935,945	12,023,470	2,912,475			60	60
	School district	14,935,945	12,023,470	2,912,475			60	60
109	Saginaw	26,964,366	17,178,725	9,785,641			60	60
	City corporation	26,964,366	17,178,725	9,785,641			60	60
	School district	26,964,366	17,178,725	9,785,641			60	60
	MINNESOTA.							
70	Duluth	46,594,438	32,028,644	9,356,580		5,209,214	50	33
	City corporation	46,594,438	32,028,644	9,356,580		5,209,214	50	33
	School district	46,594,438	32,028,644	9,356,580		5,209,214	50	33
18	Minneapolis	244,049,819	151,600,375	74,248,773		18,200,671	50	50
	City corporation	244,049,819	151,600,375	74,248,773		18,200,671	50	50
	County	262,637,810	165,160,390	77,889,956		19,587,464	50	50
28	St. Paul	159,328,619	97,796,316	52,900,303		8,632,000	60	30
	MISSOURI.							
179	Joplin	8,877,883	6,286,310	2,152,930	$138,643		40	40
	City corporation	8,877,883	6,286,310	2,152,930	438,643		40	40
	School district	[8] 8,973,671	6,269,995	2,177,826	[8] 525,850		40	40
21	Kansas City	167,368,480	109,104,990	45,830,807	12,432,683		50	50
	City corporation	167,368,480	109,104,990	45,830,807	12,432,683		50	50
	School district	[10] 151,932,683	[10] [11] [6] 151,932,683	([6])	([11])		50	50

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classified either as real or personal.
[5] Rate for city corporation and school district not reported separately.
[6] Valuation of personal property included with that of real property.

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OF ASSESSMENT, AND TAXES LEVIED: 1911—Continued.

[For a text discussion of this table, see page 111.]

RATE.			LEVY.[2]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$15.08	$15.08	$2.00	$22,053,417	$21,433,793	$228,454	$391,170	$2,083.76	$31.44	5
17.59	17.59	2.00	854,954	814,033	6,171	34,750	788.35	13.88	97
17.70	17.70	2.00	2,014,654	1,958,739	2,595	53,320	1,038.95	18.39	48
20.48	20.48	2.00	585,640	565,702	715	19,232	884.09	18.11	184
17.41	17.41	2.00	525,622	507,192	.....	18,430	843.33	14.68	164
16.41	16.41	2.00	1,623,957	1,533,267	27,602	63,088	774.17	12.73	42
15.72	15.72	2.00	825,484	497,972	6,408	21,104	821.33	12.93	146
16.45	16.45	2.00	595,119	552,930	14,861	27,328	753.34	12.44	124
14.68	14.68	2.00	791,750	753,291	9,309	29,150	869.80	12.79	93
15.05	15.05	2.00	1,111,771	1,063,445	3,048	45,278	789.22	11.88	61
16.47	16.47	2.00	1,406,741	1,342,534	12,601	51,606	753.76	12.43	47
16.71	16.71	2.00	1,372,554	1,301,263	15,525	55,766	852.00	14.26	60
16.84	16.84	2.00	702,480	674,832	2,818	24,830	875.21	14.75	122
15.88	15.88	2.00	1,577,896	1,492,045	28,927	56,924	935.66	14.90	50
15.28	15.28	2.00	1,177,291	1,154,545	1,252	21,494	1,865.99	28.52	141
14.35	14.35	2.00	485,205	455,443	9,350	20,412	954.44	13.73	166
17.66	17.66	2.00	625,279	598,782	5,059	21,438	1,025.62	17.89	167
15.48	15.48	2.00	540,577	515,793	1,982	22,802	740.00	11.46	125
16.83	16.83	2.00	1,178,166	1,132,199	1,139	44,828	849.79	14.31	72
14.40	14.40	2.00	1,897,911	1,830,248	15,959	51,704	1,381.44	19.92	59
16.35	16.35	2.00	403,427	367,825	16,638	18,964	666.05	10.97	163
14.72	14.72	2.00	2,259,848	2,165,192	8,412	86,244	982.73	14.46	33
24.50	18.38	.....	433,679	433,679	.....	.....	384.19	9.41	120
([4])	([4])	.....	([5])	([5])	.....	.....	.....	.....	
([4])	([4])	.....	([5])	([5])	.....	.....	.....	.....	
19.49	14.62	.....	7,849,597	7,849,597	.....	.....	816.67	15.92	9
18.16	13.62	.....	7,311,161	7,311,161	.....	.....	.....	.....	
1.33	1.00	.....	538,436	538,436	.....	.....	.....	.....	
15.30	10.70	.....	307,620	307,620	.....	.....	463.09	7.09	131
10.55	7.38	.....	212,117	212,117	.....	.....	.....	.....	
4.75	3.32	.....	95,503	95,503	.....	.....	.....	.....	
15.73	11.01	.....	1,341,847	1,341,847	.....	.....	735.43	11.56	44
11.27	7.89	.....	961,243	961,243	.....	.....	.....	.....	
4.46	3.12	.....	380,604	380,604	.....	.....	.....	.....	
17.39	10.43	.....	351,857	351,857	.....	.....	614.74	10.76	174
12.50	7.50	.....	251,239	251,239	.....	.....	.....	.....	
4.89	2.93	.....	[7] 100,618	[7] 100,618	.....	.....	.....	.....	
17.42	10.45	.....	382,275	382,275	.....	.....	520.96	9.23	137
10.00	6.00	.....	215,796	215,796	.....	.....	.....	.....	
7.42	4.45	.....	[7] 166,479	[7] 166,479	.....	.....	.....	.....	
27.17	16.30	.....	405,810	405,810	.....	.....	446.10	12.12	171
16.60	9.96	.....	247,937	247,937	.....	.....	.....	.....	
10.57	6.34	.....	157,873	157,873	.....	.....	.....	.....	
23.63	14.18	.....	637,287	637,287	.....	.....	525.51	12.42	109
16.77	10.06	.....	452,252	452,252	.....	.....	.....	.....	
6.86	4.12	.....	185,035	185,035	.....	.....	.....	.....	
32.70	16.35	.....	1,382,139	1,353,297	28,842	.....	569.49	16.89	70
17.60	8.80	.....	743,470	728,380	15,090	.....	.....	.....	
15.10	7.55	.....	638,669	624,917	13,752	.....	.....	.....	
24.83	12.41	.....	5,697,547	5,606,697	90,850	.....	784.27	18.31	18
22.17	11.08	.....	5,087,752	5,006,442	81,310	.....	.....	.....	
2.66	1.33	.....	609,795	600,255	9,540	.....	.....	.....	
18.13	10.88	.....	2,761,862	2,731,939	29,923	.....	727.08	12.60	28
30.00	12.00	.....	267,774	267,774	.....	.....	274.89	8.29	179
15.00	6.00	.....	133,168	133,168	.....	.....	.....	.....	
15.00	6.00	.....	[9] 134,606	[9] 134,606	.....	.....	.....	.....	
22.47	11.24	.....	3,760,469	3,760,469	.....	.....	648.70	14.57	21
13.39	6.70	.....	2,241,142	2,241,142	.....	.....	.....	.....	
10.00	5.00	.....	[12] 1,519,327	[12] 1,519,327	.....	.....	.....	.....	

[7] Levy for the entire school district.
[8] Includes estimate of value of railroad property in county subject to city school taxes.
[9] Includes estimate of city's portion of levy on railroad property in county subject to city school taxes.
[10] Exclusive of valuation of railroad property in county subject to city school taxes.
[11] Valuation of other property included with that of real property.
[12] Exclusive of city's portion of levy on railroad property in county subject to city school taxes.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 111.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.[1]			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	MISSOURI—Continued.							
73	St. Joseph	$38,491,510	$25,963,220	$10,347,700	$2,180,590		50	50
	City corporation	38,491,510	25,963,220	10,347,700	2,180,590		50	50
	School district	[5] 39,413,223	26,508,680	10,953,333	[5] 1,951,210		50	50
4	St. Louis	643,068,500	423,554,460	101,319,770	118,194,270		60	40
	City corporation	643,068,500	423,554,460	101,319,770	118,194,270		60	40
	School district	[7] 648,353,360	423,554,460	[7] 106,783,780	118,015,120		60	40
154	Springfield	14,978,615	9,699,539	4,389,259	889,817		50	50
	City corporation	14,978,615	9,699,539	4,389,259	889,817		50	50
	School district	[5] 15,256,200	9,863,094	4,435,210	[5] 957,896		50	50
	MONTANA.							
142	Butte	22,822,945	16,174,265	6,648,680			75	75
	City corporation	22,822,945	16,174,265	6,648,680			75	75
	School district	22,822,945	16,174,265	6,648,680			75	75
	NEBRASKA.							
126	Lincoln	9,252,479	5,436,405	3,306,740	509,334		20	20
	City corporation	9,252,479	5,436,405	3,306,740	509,334		20	20
	School district	9,677,260	6,049,260	3,138,395	489,605		20	20
41	Omaha	30,446,422	18,639,773	9,091,404	2,715,245		20	20
	City corporation	30,446,422	18,639,773	9,091,404	2,715,245		20	20
	School district	29,064,436	18,639,773	9,091,404	1,333,259		20	20
	NEW HAMPSHIRE.							
81	Manchester	39,442,646	32,409,848	7,032,798			100	100
	NEW JERSEY.							
112	Atlantic City	69,835,098	64,417,704	3,904,635	1,512,759		100	100
99	Bayonne	46,531,618	37,411,760	8,519,550	600,308		100	100
58	Camden	52,902,013	47,419,876	3,716,418	1,765,719		100	100
155	East Orange	50,247,429	46,178,500	3,974,400	94,529		100	100
76	Elizabeth	57,406,230	48,247,539	6,787,163	2,371,528		100	100
82	Hoboken	67,678,933	59,604,300	3,041,000	5,033,633		100	100
19	Jersey City	254,677,403	186,219,137	16,906,399	51,551,867		100	100
14	Newark	363,942,420	282,354,709	78,014,003	3,573,708		100	100
	City corporation	363,942,420	282,354,709	78,014,003	3,573,708		100	100
	County	551,398,344	351,398,344					
190	Orange	21,192,537	19,414,675	1,649,923	127,939		100	100
98	Passaic	35,546,586	30,959,115	4,457,144	130,327		100	100
40	Paterson	98,065,630	80,439,597	17,252,825	373,208		100	100
170	Perth Amboy	18,364,396	12,268,939	4,725,480	1,369,977		100	100
54	Trenton	68,819,924	58,860,950	9,116,625	842,349		100	100
151	West Hoboken	24,043,793	22,391,919	1,647,615	4,259		100	100
	NEW YORK.							
53	Albany	98,980,308	82,740,108	4,865,650		$11,374,350	90	75
173	Amsterdam	14,561,894	11,734,875	385,650		2,441,369	100	100
161	Auburn	23,087,357	20,407,276	840,537		1,839,544	80	100
110	Binghamton	28,569,601	24,244,448	1,460,600		2,864,753	80	80
10	Buffalo	363,338,983	315,560,045	7,200,000		40,578,938	75	75
	City corporation	363,338,983	315,560,045	7,200,000		40,578,938	75	75
	County	381,519,754	373,957,834	7,561,920			75	75
149	Elmira	23,255,550	19,702,402	1,565,460		1,987,688	81	60
175	Jamestown	15,832,618	13,259,100	540,325		2,033,193	70	70
	City corporation	15,832,618	13,259,100	540,325		2,033,193	70	70
	School district	14,276,206	13,259,100	540,325		476,781	70	70
178	Mount Vernon	35,103,305	30,945,305	160,745		3,997,255	83	90
	City corporation	35,103,305	30,945,305	160,745		3,997,255	83	90
	School district	31,106,050	30,945,305	160,745			83	90
186	New Rochelle	39,963,628	35,100,348	339,000		4,524,280	78	70
1	New York	9,040,408,820	7,858,840,164	357,923,123		823,645,533	100	100
181	Niagara Falls	36,943,478	29,847,020	328,000		6,768,458	40	25
25	Rochester	189,555,755	167,460,932	8,050,900		14,043,923	80	80
	City corporation	189,555,755	167,460,932	8,050,900		14,043,923	80	80
	County supervisors' fund	182,469,829	166,392,917	8,059,700		8,017,212	80	80

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classified either as real or personal.
[5] Includes valuation of railroad property in county subject to city school taxes.

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OF ASSESSMENT, AND TAXES LEVIED: 1911—Continued.

[For a text discussion of this table, see page 111.]

RATE.			LEVY.[5]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$23.50	$12.00	.....	$914,229	$914,229	.....	.....	$487.68	$11.58	73
13.00	6.50	.....	500,390	500,390	.....	.....	.....	.....	
10.50	5.50	.....	[6] 413,839	[6] 413,839	.....	.....	.....	.....	
18.89	11.33	.....	12,178,499	12,178,499	.....	.....	917.74	17.38	4
12.89	7.73	.....	8,287,199	8,287,199	.....	.....	.....	.....	
6.00	3.60	.....	[6] 3,891,300	[6] 3,891,300	.....	.....	.....	.....	
17.15	8.58	.....	263,973	259,989	.....	$3,984	403.57	7.09	154
6.00	3.00	.....	89,872	89,872	.....	.....	.....	.....	
11.15	5.58	(9)	[6] 174,101	[6] 170,117	.....	3,984	.....	.....	
17.60	13.20	.....	424,912	401,684	.....	23,228	571.76	10.06	142
12.10	9.08	$2.00	299,386	276,158	.....	23,228	.....	.....	
5.50	4.12	.....	125,526	125,526	.....	.....	.....	.....	
62.00	12.40	.....	595,137	585,137	.....	10,000	207.98	13.15	126
35.00	7.00	2.00	333,837	323,837	.....	10,000	.....	.....	
27.00	5.40	.....	[10] 261,300	[10] 261,300	.....	.....	.....	.....	
64.80	12.96	.....	1,952,199	1,952,199	.....	.....	240.24	15.40	41
40.80	9.06	.....	1,516,232	1,516,232	.....	.....	.....	.....	
15.00	3.00	.....	[10] 435,967	[10] 435,967	.....	.....	.....	.....	
16.29	16.29	(11)	683,509	642,521	.....	40,988	550.39	8.97	81
15.75	15.75	1.00	1,111,703	1,100,182	.....	11,521	1,446.73	22.79	112
13.80	13.80	.....	642,138	642,138	.....	.....	790.86	10.91	99
13.10	13.10	1.00	716,188	693,016	.....	23,172	543.66	7.12	58
10.55	10.55	1.00	540,031	531,862	.....	8,169	1,371.01	14.51	155
10.61	10.61	1.00	618,839	608,839	.....	10,000	749.84	7.95	76
10.58	10.58	1.00	717,602	716,010	.....	1,592	946.19	10.01	82
12.43	12.43	1.00	[7] 3,170,666	3,165,740	.....	4,926	921.16	11.45	19
17.18	17.18	.....	6,326,648	6,248,894	.....	77,754	1,001.56	17.20	14
13.26	13.26	1.00	4,901,813	4,824,059	.....	77,754	.....	.....	
3.92	3.92	.....	1,424,835	1,424,835	.....	.....	.....	.....	
14.06	14.06	1.00	302,361	297,861	.....	4,500	694.77	9.76	190
8.80	8.80	1.00	318,937	312,810	.....	6,127	602.78	5.30	98
11.27	11.27	1.00	1,129,556	1,105,396	.....	24,160	759.69	8.56	40
10.90	10.90	1.00	202,172	200,172	.....	2,000	545.52	5.95	170
12.78	12.78	1.00	899,740	879,519	.....	20,221	688.57	8.79	54
7.45	7.45	1.00	180,672	179,126	.....	1,546	650.37	4.85	151
20.38	18.34	.....	1,864,115	1,785,531	$78,584	.....	980.30	18.46	53
19.05	19.05	.....	247,178	230,846	16,332	.....	439.72	7.43	173
15.69	12.55	.....	343,347	333,302	10,045	.....	655.91	9.75	161
20.15	16.12	.....	534,223	517,915	16,308	.....	574.06	10.73	110
25.80	19.35	.....	8,522,576	8,325,519	197,057	.....	834.66	19.58	10
21.68	16.26	.....	7,180,193	6,996,248	183,945	.....	.....	.....	
4.12	3.09	.....	1,342,383	1,329,271	13,112	.....	.....	.....	
20.87	16.90	.....	455,324	443,941	11,383	.....	619.57	12.13	149
23.24	16.27	.....	335,652	320,765	14,887	.....	485.54	10.29	175
13.60	9.52	.....	197,858	187,739	10,119	.....	.....	.....	
9.64	6.75	.....	137,794	133,026	4,768	.....	.....	.....	
20.59	17.09	.....	654,026	640,425	13,601	.....	1,083.34	20.18	178
12.62	10.47	.....	406,125	392,524	13,601	.....	.....	.....	
7.97	6.62	.....	[10] 247,901	[10] 247,901	.....	.....	.....	.....	
22.45	17.51	.....	809,568	795,507	14,061	.....	1,258.19	26.14	186
17.31	17.31	.....	146,973,890	142,240,655	4,733,235	.....	1,823.82	29.65	1
21.54	8.62	.....	670,967	649,796	21,171	.....	1,175.05	21.34	181
19.77	15.81	.....	3,570,758	3,470,405	100,353	.....	834.67	15.72	25
18.90	15.12	.....	3,404,194	3,323,884	80,310	.....	.....	.....	
0.84	0.67	.....	166,564	146,521	20,043	.....	.....	.....	

[6] Includes city's portion of levy on railroad property in county subject to city school taxes.
[7] Includes valuation of certain corporation franchises taxed for school purposes but exempt from taxes for city corporation.
[8] Includes levy on certain corporation franchises taxed for school purposes but exempt from taxes for city corporation.
[9] Not reported.
[10] Levy for the entire school district.
[11] Polls valued at $100 each and taxed at $2.01, which is the rate for city, county, and state general property taxes.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 111.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.[1]			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	NEW YORK—Continued.							
77	Schenectady	$54,027,949	$47,933,554	$2,291,300		$3,803,095	82	80
85	Syracuse	118,175,934	104,986,928	5,004,490		8,184,516	85	100
	City corporation	118,175,934	104,986,928	5,004,490		8,184,516	85	100
	County supervisors' fund	113,646,506	104,986,928	5,004,490		3,655,088	85	100
75	Troy	61,949,343	55,736,266	2,750,000		3,463,077	98	98
	City corporation	61,949,343	55,736,266	2,750,000		3,463,077	98	98
	School district	7,983,442	7,522,580	404,000		56,862	98	98
	County supervisors' fund	59,172,847	55,736,266	2,750,000		686,581	98	98
74	Utica	53,253,655	39,254,040	5,150,700		8,848,915	70	70
66	Yonkers	83,241,913	72,942,945	2,885,803		7,413,165	100	100
	NORTH CAROLINA.							
162	Charlotte	16,638,508	10,874,068	5,764,440			30	30
	OHIO.							
79	Akron	81,658,380	51,584,740	30,073,640			100	100
	City corporation	81,658,380	51,584,740	30,073,640			100	100
	School district	81,795,250	51,710,930	30,084,320			100	100
108	Canton	56,561,010	43,388,760	13,172,250			100	100
	City corporation	56,561,010	43,388,760	13,172,250			100	100
	School district	56,859,500	43,668,890	13,190,610			100	100
13	Cincinnati	506,559,330	368,088,390	138,470,940			100	100
	City corporation	506,559,330	368,088,390	138,470,940			100	100
	County	516,007,930					100	100
	School district	507,335,510	368,565,820	138,769,690			100	100
6	Cleveland	714,804,625	506,812,210	207,992,415			100	100
	City corporation	714,804,625	506,812,210	207,992,415			100	100
	County	841,202,975	605,519,960	235,773,015			100	100
	School district	723,277,960	513,042,610	210,235,350			100	100
29	Columbus	235,660,100	175,753,840	59,906,260			100	100
	City corporation	235,660,100	175,753,840	59,906,260			100	100
	School district	236,212,220	176,147,460	60,064,760			100	100
43	Dayton	143,230,810	106,135,090	35,253,790	$1,841,930		100	100
	City corporation	143,230,810	106,135,090	35,253,790	1,841,930		100	100
	School district	145,079,750	107,640,470	35,597,350	1,841,930		100	100
153	Hamilton	44,750,900	31,278,490	13,472,410			100	100
	City corporation	44,750,900	31,278,490	13,472,410			100	100
	School district	45,361,920	[5] 45,361,920	([6])			100	100
183	Lima	30,174,995	22,408,250	5,517,085	2,249,660		100	100
	City corporation	30,174,995	22,408,250	5,517,085	2,249,660		100	100
	School district	30,174,995	22,408,250	5,517,085	2,249,660		100	100
191	Lorain	42,225,455	31,111,965	11,113,490			100	100
	City corporation	42,225,455	31,111,965	11,113,490			100	100
	School district	42,225,455	31,111,965	11,113,490			100	100
115	Springfield	47,642,940	33,257,260	14,385,680			100	100
	City corporation	47,642,940	33,257,260	14,385,680			100	100
	School district	48,388,160	33,776,640	14,611,520			100	100
30	Toledo	217,386,960	159,865,950	35,853,501	21,667,509		100	100
	City corporation	217,386,960	159,865,950	35,853,501	21,667,509		100	100
	School district	218,850,009	161,125,530	36,056,970	21,667,509		100	100
67	Youngstown	130,963,220	97,210,200	33,753,020			100	100
	City corporation	130,963,220	97,210,200	33,753,020			100	100
	School district	130,963,220	97,210,200	33,753,020			100	100
	OKLAHOMA.							
182	Muskogee	19,050,081	12,598,284	4,762,193	1,689,604		85	85
	City corporation	19,050,081	12,598,284	4,762,193	1,689,604		85	85
	School district	20,333,000	[5] [7] 20,333,000	([6])	([7])		85	85
80	Oklahoma City	43,727,122	31,441,563	9,950,188	2,335,371		75	75
	City corporation	43,727,122	31,441,563	9,950,188	2,335,371		75	75
	School district	48,027,722	34,243,282	10,143,482	3,640,958		75	75

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classified either as real or personal.

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OF ASSESSMENT, AND TAXES LEVIED: 1911—Continued.

[For a text discussion of this table, see page 111.]

RATE.			LEVY.[2]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$20.68	$17.12	.....	$1,062,574	$1,048,614	$13,960	.....	$706.74	$13.90	77
19.45	16.53	.....	2,203,641	2,140,071	63,570	.....	831.50	15.51	35
18.94	16.10	.....	2,137,897	2,083,465	54,432	.....	.....	.....	
0.51	0.43	.....	65,744	56,606	9,138	.....	.....	.....	
19.83	19.43	.....	1,193,717	1,159,941	33,776	.....	805.09	15.51	75
18.09	17.73	.....	1,084,090	1,057,749	26,341	.....	.....	.....	
7.81	7.65	.....	62,473	61,904	569	.....	.....	.....	
0.69	0.68	.....	47,154	40,288	6,866	.....	.....	.....	
19.62	13.73	.....	935,834	871,281	64,553	.....	690.82	12.14	74
22.73	22.73	.....	1,743,428	1,723,089	20,339	.....	986.73	20.67	66
12.00	3.60	$2.40	208,868	199,662	.....	$9,206	473.44	5.68	162
9.90	9.90	.....	809,022	809,022	.....	.....	1,129.59	11.19	79
5.50	5.50	.....	449,122	449,122	.....	.....	.....	.....	
4.40	4.40	.....	[5] 359,900	[5] 359,900	.....	.....	.....	.....	
9.00	9.00	.....	510,273	510,273	.....	.....	1,081.74	9.76	108
4.90	4.90	.....	277,149	277,149	.....	.....	.....	.....	
4.10	4.10	.....	[5] 233,124	[5] 233,124	.....	.....	.....	.....	
14.55	14.55	.....	7,372,938	7,372,938	.....	.....	1,339.55	19.50	13
8.36	8.36	.....	4,234,836	4,234,836	.....	.....	.....	.....	
2.33	2.33	.....	1,179,777	1,179,777	.....	.....	.....	.....	
3.86	3.86	.....	[5] 1,958,325	[5] 1,958,325	.....	.....	.....	.....	
13.14	13.14	.....	9,440,772	9,440,772	.....	.....	1,231.58	16.27	6
5.79	5.79	.....	4,139,533	4,139,533	.....	.....	.....	.....	
2.48	2.48	.....	1,775,432	1,775,432	.....	.....	.....	.....	
4.87	4.87	.....	[5] 3,525,807	[5] 3,525,807	.....	.....	.....	.....	
10.92	10.92	.....	2,575,836	2,575,836	.....	.....	1,255.69	13.73	29
6.54	6.54	.....	1,541,227	1,541,227	.....	.....	.....	.....	
4.38	4.38	.....	[5] 1,034,609	[5] 1,034,609	.....	.....	.....	.....	
11.02	11.02	.....	1,586,207	1,586,207	.....	.....	1,207.18	13.37	43
6.80	6.80	.....	973,970	973,970	.....	.....	.....	.....	
4.22	4.22	.....	[5] 612,237	[5] 612,237	.....	.....	.....	.....	
7.41	7.41	.....	333,749	333,749	.....	.....	1,220.40	9.10	153
3.90	3.90	.....	174,529	174,529	.....	.....	.....	.....	
3.51	3.51	.....	[5] 159,220	[5] 159,220	.....	.....	.....	.....	
8.95	8.95	.....	261,116	261,116	.....	.....	961.29	8.32	183
4.67	4.67	.....	136,247	136,247	.....	.....	.....	.....	
4.28	4.28	.....	124,869	124,869	.....	.....	.....	.....	
6.26	6.26	.....	264,331	264,331	.....	.....	1,366.49	8.68	191
3.14	3.14	.....	132,588	132,588	.....	.....	.....	.....	
3.12	3.12	.....	131,743	131,743	.....	.....	.....	.....	
10.30	10.30	.....	493,625	493,625	.....	.....	996.26	10.32	115
6.40	6.40	.....	304,915	304,915	.....	.....	.....	.....	
3.90	3.90	.....	[5] 188,710	[5] 188,710	.....	.....	.....	.....	
11.59	11.59	.....	2,526,580	2,526,580	.....	.....	1,256.69	14.61	30
7.21	7.21	.....	1,567,360	1,567,360	.....	.....	.....	.....	
4.38	4.38	.....	[5] 959,220	[5] 959,220	.....	.....	.....	.....	
7.11	7.11	.....	931,149	931,149	.....	.....	1,574.74	11.20	67
3.95	3.95	.....	517,305	517,305	.....	.....	.....	.....	
3.16	3.16	.....	413,844	413,844	.....	.....	.....	.....	
15.70	13.35	.....	313,948	313,948	.....	.....	606.05	9.99	182
10.00	8.50	.....	192,432	192,432	.....	.....	.....	.....	
5.70	4.85	.....	[5] 121,516	[5] 121,516	.....	.....	.....	.....	
18.00	13.50	.....	826,493	826,493	.....	.....	605.19	11.44	80
10.00	7.50	.....	442,271	442,271	.....	.....	.....	.....	
8.00	6.00	.....	[5] 384,222	[5] 384,222	.....	.....	.....	.....	

[5] Levy for the entire school district.
[6] Valuation of personal property included with that of real property.
[7] Valuation of other property included with that of real property.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see p. 114.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
		Total.	Subject to the general property tax.[1]			Subject to special property taxes.		
			Real property.	Personal property.	Other property.[4]		Real property.	Personal property.
	OREGON.							
27	Portland	$274,266,035	$210,067,270	$64,198,765			57	70
	City corporation	274,266,035	210,067,270	64,198,765			57	70
	School district	277,601,985	[3] 277,601,985	(5)			57	70
	Port of Portland	294,373,090	[6] 294,373,090	(5)			57	70
	PENNSYLVANIA.							
103	Allentown	35,297,387	35,180,887	116,500			80	80
	City corporation	35,297,387	35,180,887	116,500			80	80
	School district	35,297,387	35,180,887	116,500			80	80
106	Altoona	24,890,938	[3] 24,890,938	(5)			60	60
	City corporation	24,890,938	[3] 24,890,938	(5)			60	60
	School district	24,890,938	[3] 24,890,938	(5)			60	60
144	Chester	18,222,396	18,187,971	34,425			70	70
	City corporation	18,222,396	18,187,971	34,425			70	70
	School district	18,222,396	18,187,971	34,425			70	70
85	Erie	25,321,493	[3] 25,321,493	(5)			50	60
	City corporation	25,321,493	[3] 25,321,493	(5)			50	60
	School district	25,339,470	[3] 25,339,470	(5)			50	60
88	Harrisburg	47,274,752	[3] 47,274,752	(5)			67	67
	City corporation	47,274,752	[3] 47,274,752	(5)			67	67
	School district	47,274,752	[3] 47,274,752	(5)			67	67
100	Johnstown	18,498,055	18,466,055	32,000			50	50
	City corporation	18,498,055	18,466,055	32,000			50	50
	School district	18,690,965	[3] 18,690,965	(5)			50	50
114	Lancaster	25,209,904	[3] 25,209,904	(5)			60	60
	City corporation	25,209,904	[3] 25,209,904	(5)			60	60
	School district	25,209,904	[3] 25,209,904	(5)			60	60
130	McKeesport	24,230,854	[3] 24,230,854	(5)			50	50
	City corporation	24,230,854	[3] 24,230,854	(5)			50	50
	School district	24,230,854	[3] 24,230,854	(5)			50	50
150	New Castle	19,711,000	[3] 19,711,000	(5)			55	55
	City corporation	19,711,000	[3] 19,711,000	(5)			55	55
	School district	19,711,000	[3] 19,711,000	(5)			55	55
3	Philadelphia	1,547,603,593	1,545,588,849	2,014,744			100	100
	City corporation	1,547,603,593	1,545,588,849	2,014,744			100	100
	School district	1,547,603,593	1,545,588,849	2,014,744			100	100
	Poor districts	163,271,976	162,957,211	313,765			100	100
8	Pittsburgh	682,248,182	681,219,842	1,028,340			80	80
	City corporation	682,248,182	681,219,842	1,028,340			80	80
	County	1,051,205,860	1,048,103,355	3,102,505			80	80
59	Reading	53,670,275	[3] 53,670,275	(5)			75	75
	City corporation	53,670,275	[3] 53,670,275	(5)			75	75
	School district	53,670,275	[3] 53,670,275	(5)			75	75
38	Scranton	74,356,454	[3] 74,356,454	(5)			80	80
	City corporation	74,356,454	[3] 74,356,454	(5)			80	80
	School district	74,356,454	[3] 74,356,454	(5)			80	80
84	Wilkes-Barre	52,001,147	[3] 52,001,147	(5)			60	60
	City corporation	52,001,147	[3] 52,001,147	(5)			60	60
	School district	52,001,147	[3] 52,001,147	(5)			60	60
180	Williamsport	14,303,421	[3] 14,303,421	(5)			75	75
	City corporation	14,303,421	[3] 14,303,421	(5)			75	75
	School district	14,303,421	[3] 14,303,421	(5)			75	75
121	York	24,190,152	24,116,532	73,620			60	60
	City corporation	24,190,152	24,116,532	73,620			60	60
	School district	24,190,152	24,116,532	73,620			60	60
	RHODE ISLAND.							
104	Pawtucket	49,212,220	40,455,620	8,756,600			100	100
23	Providence	265,924,140	194,910,720	71,013,420			100	100
143	Woonsocket	23,773,200	18,908,900	4,864,300			100	100

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classified either as real or personal.
[5] Valuation of personal property included with that of real property.
[6] Levy for the entire port of Portland.

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OF ASSESSMENT, AND TAXES LEVIED: 1911—Continued.

[For a text discussion of this table, see page 111.]

RATE.			LEVY.[2]				PER CAPITA.		
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	City number.
Assessed valuation.	Estimated true value.								
$13.90	$7.92	.....	$3,865,486	$3,865,486	.....	.....	$1,232.98	$17.38	27
6.00	3.42	.....	1,645,596	1,645,596	.....	.....	.....	.....	
6.30	3.59	.....	1,748,893	1,748,893	.....	.....	.....	.....	
1.60	0.91	.....	[4] 470,997	[4] 470,997	.....	.....	.....	.....	
11.40	9.12	.....	428,942	402,390	.....	$26,552	656.51	7.48	103
6.40	5.12	$1.00	239,179	225,903	.....	13,276	.....	.....	
5.00	4.00	1.00	189,763	176,487	.....	13,276	.....	.....	
18.00	10.80	.....	448,037	448,037	.....	.....	466.14	8.39	106
10.00	6.00	.....	248,909	248,909	.....	.....	.....	.....	
8.00	4.80	.....	199,128	199,128	.....	.....	.....	.....	
16.00	11.20	.....	301,781	291,558	.....	10,223	466.13	7.46	144
10.00	7.00	.....	182,224	182,224	.....	.....	.....	.....	
6.00	4.20	(7)	119,557	109,334	.....	10,223	.....	.....	
23.00	11.50	.....	582,301	582,301	.....	.....	371.22	8.54	85
13.99	7.00	(7)	354,246	354,246	.....	(7)	.....	.....	
9.00	4.50	.....	[8] 228,055	[8] 228,055	.....	.....	.....	.....	
15.25	10.17	.....	727,940	720,940	.....	7,000	719.45	10.97	88
9.00	6.00	.....	425,473	425,473	.....	.....	.....	.....	
6.25	4.17	1.00	302,467	295,467	.....	7,000	.....	.....	
23.04	11.52	.....	452,701	430,951	.....	21,750	320.22	7.46	100
12.00	6.00	1.00	[9] 238,024	[9] 227,149	.....	10,875	.....	.....	
11.04	5.52	1.00	[9] 214,677	[9] 203,802	.....	10,875	.....	.....	
13.00	7.80	.....	337,729	327,729	.....	10,000	525.94	6.84	114
8.00	4.80	.....	201,679	201,679	.....	.....	.....	.....	
5.00	3.00	1.00	136,050	126,050	.....	10,000	.....	.....	
18.75	9.38	.....	454,329	454,329	.....	.....	555.31	10.41	130
10.95	5.38	.....	260,482	260,482	.....	.....	.....	.....	
8.00	4.00	.....	193,847	193,847	.....	.....	.....	.....	
18.50	10.17	.....	364,654	364,654	.....	.....	529.52	9.80	150
9.50	5.22	.....	187,255	187,255	.....	.....	.....	.....	
9.00	4.95	.....	177,399	177,399	.....	.....	.....	.....	
14.76	14.76	.....	22,830,437	22,830,437	.....	.....	979.34	14.45	3
9.71	9.71	.....	15,022,967	15,022,967	.....	.....	.....	.....	
5.00	5.00	.....	7,733,018	7,733,018	.....	.....	.....	.....	
0.43	0.43	.....	69,452	69,452	.....	.....	.....	.....	
18.16	14.53	.....	12,497,792	12,398,367	.....	81,425	1,257.67	22.86	8
16.41	13.13	.....	[10] 11,186,341	[10] 11,186,341	.....	.....	.....	.....	
1.75	1.40	(11)	1,293,451	1,212,026	.....	81,425	.....	.....	
14.00	10.50	.....	804,582	751,384	.....	53,198	546.74	7.65	55
10.00	7.50	1.00	563,302	536,703	.....	26,599	.....	.....	
4.00	3.00	1.00	241,280	214,681	.....	26,599	.....	.....	
13.89	11.11	.....	1,095,259	1,032,861	.....	62,398	558.38	7.76	38
6.39	5.11	1.00	506,387	475,188	.....	31,199	.....	.....	
7.50	6.00	1.00	588,872	557,673	.....	31,199	.....	.....	
12.50	7.50	.....	698,098	650,015	.....	48,083	753.78	9.42	84
6.75	4.05	(12)	368,954	351,008	.....	17,946	.....	.....	
5.75	3.45	[12] 1.00	329,144	299,007	.....	30,137	.....	.....	
21.50	16.12	.....	325,409	307,523	.....	17,886	443.67	9.54	180
13.50	10.12	1.00	202,039	193,096	.....	8,943	.....	.....	
8.00	6.00	1.00	123,370	114,427	.....	8,943	.....	.....	
15.50	9.30	.....	397,065	374,059	.....	23,006	524.83	8.12	121
8.50	5.10	(12)	213,341	204,728	.....	8,613	.....	.....	
7.00	4.20	[12] 1.00	183,724	169,331	.....	14,393	.....	.....	
14.73	14.73	1.00	730,838	725,036	.....	5,802	917.04	13.61	104
14.70	14.70	1.00	3,943,166	3,909,085	.....	34,081	1,152.72	16.94	23
15.29	15.29	1.00	365,491	363,395	.....	2,096	600.42	9.18	143

[7] Not reported.
[8] Levy for the entire school district.
[9] Includes levy on occupations assessed on property valued at $431,000.
[10] Includes levy for independent school district.
[11] Occupation taxes levied on a valuation of $46,523,680 at the rate of $1.75 per $1,000 valuation.
[12] Occupation taxes levied on a valuation of $2,658,660 at the rate of $5.75 per $1,000 for the school district.
[13] Occupation taxes levied on a valuation of $11,013,256 per $1,000 for the city and at $7 per $1,000 for the school district.

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TABLE 34.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a text discussion of this table, see page 111.]

City number.	CITY, AND DIVISION OF GOVERNMENT.	Total.	ASSESSED VALUATION OF PROPERTY.			Subject to special property taxes.	REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE).[2]	
			Subject to the general property tax.[1]					
			Real property.	Personal property.	Other property.[3]		Real property.	Personal property.
	SOUTH CAROLINA.							
96	Charleston	$19,460,385	$14,291,610	$5,168,775			50	50
	City corporation	19,460,385	14,291,610	5,168,775			50	50
	School district	19,460,385	14,291,610	5,168,775			50	50
	TENNESSEE.							
119	Chattanooga	26,502,292	18,397,490	5,449,900	$2,654,902		60	100
152	Knoxville	22,672,480	18,590,650	2,696,299	1,385,531		80	80
37	Memphis	105,851,172	78,964,410	16,801,184	10,115,578		60	40
46	Nashville	76,382,663	52,155,570	18,529,941	5,697,152		75	75
	TEXAS.							
187	Austin	20,157,756	15,185,972	4,971,784			75	75
	City corporation	20,157,756	15,185,972	4,971,784			75	75
	School district	20,157,756	15,185,972	4,971,784			75	75
56	Dallas	74,728,800	56,784,150	17,944,650			54	54
134	El Paso	31,074,920	25,350,940	5,723,980			60	60
71	Fort Worth	62,451,780	44,643,715	17,808,065			55	55
148	Galveston	26,326,384	21,987,144	4,339,240			67	67
	City corporation	26,326,384	21,987,144	4,339,240			67	67
	School district	26,326,384	21,987,144	4,339,240			67	67
68	Houston	63,746,693	49,756,505	13,990,188			40	40
51	San Antonio	81,907,925	63,143,905	18,764,020			80	80
	City corporation	81,907,925	63,143,905	18,764,020			80	80
	School district	81,907,925	63,143,905	18,764,020			80	80
	UTAH.							
57	Salt Lake City	61,163,789	44,649,554	16,514,235			33	40
	City corporation	61,163,789	44,649,554	16,514,235			33	40
	School district	61,163,789	44,649,554	16,514,235			33	40
	VIRGINIA.							
193	Lynchburg	33,534,580	16,520,287	15,454,486	1,559,807		72	100
69	Norfolk	59,236,140	39,493,800	14,751,080	4,991,260		75	40
165	Portsmouth	12,234,601	9,188,354	2,053,963	992,284		50	50
39	Richmond	144,336,956	79,291,715	48,220,941	16,824,300		75	75
157	Roanoke	34,203,312	14,398,215	4,780,642	15,024,455		40	40
	WASHINGTON.							
20	Seattle	211,887,076	176,443,337	35,443,739			45	45
	City corporation	211,887,076	176,443,337	35,443,739			45	45
	School district	213,952,202	[5] 213,952,202	([4])			45	45
45	Spokane	91,934,031	73,931,177	12,789,054	5,213,800		42	42
	City corporation	91,934,031	73,931,177	12,789,054	5,213,800		42	42
	School district	92,129,246	[5] 92,129,246	([4])			42	42
62	Tacoma	69,299,288	54,535,006	14,764,282			47	50
	City corporation	69,299,288	54,535,006	14,764,282			47	50
	Metropolitan Park Board	69,299,288	54,535,006	14,764,282			47	50
	School district	73,344,762	[5] 73,344,762	([4])			47	50
	WEST VIRGINIA.							
159	Huntington	28,591,163	16,618,645	8,092,582	3,879,936		80	80
	City corporation	28,591,163	16,618,645	8,092,582	3,879,936		80	80
	School district	28,591,163	16,618,645	8,092,582	3,879,936		80	80
135	Wheeling	62,020,989	37,786,180	18,812,665	5,422,144		100	100
	City corporation	62,020,989	37,786,180	18,812,665	5,422,144		100	100
	School district	62,020,989	37,786,180	18,812,665	5,422,144		100	100
	WISCONSIN.							
188	La Crosse	22,129,684	14,742,526	6,462,158	925,000		86	86
12	Milwaukee	442,932,255	345,052,170	97,880,085			90	90
	City corporation	442,932,255	345,052,170	97,880,085			90	90
	County	510,830,511	[5] 510,830,511	([4])			90	90
169	Oshkosh	22,469,015	16,632,415	5,836,600			68	65
136	Racine	26,591,004	19,529,951	7,066,053			50	50
138	Superior	22,646,723	18,450,398	4,096,325			68	60

[1] Except where stated in footnotes, the valuations are those for the civil division named in stub.
[2] For property subject to general property taxes.
[3] Except where stated in footnotes, the levies are those made within the territory of the city corporation.
[4] Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classified either as real or personal.

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OF ASSESSMENT, AND TAXES LEVIED: 1911—Continued.

[For a text discussion of this table, see page 111.]

RATE.			LEVY.[5]				PER CAPITA.		City number.
Of general property taxes per $1,000 of—		Of poll taxes.	Total.	Of the general property tax.	Of special property taxes.	Of poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Estimated true value.								
$27.75	$13.87	.....	$540,026	$540,026	.....	.....	$328.71	$9.12	96
25.25	12.62	.....	491,375	491,375	.....	.....	.....	.....	
2.50	1.25	.....	48,651	48,651	.....	.....	.....	.....	
16.50	9.90	(6)	437,288	437,288	.....	(6)	574.89	9.49	119
17.00	13.60	.....	385,432	385,432	.....	.....	616.12	10.47	152
15.90	9.54	.....	1,683,511	1,683,511	.....	.....	794.42	12.63	37
14.74	11.06	.....	1,125,566	1,125,566	.....	.....	684.03	10.08	46
15.63	11.72	.....	315,134	315,134	.....	.....	653.96	10.22	187
12.30	9.22	.....	247,942	247,942	.....	.....	.....	.....	
3.33	2.50	.....	67,192	67,192	.....	.....	.....	.....	
18.20	9.83	.....	1,360,063	1,360,063	.....	.....	761.96	13.87	56
19.42	11.65	.....	603,362	603,362	.....	.....	736.11	14.29	134
19.30	10.62	.....	1,205,319	1,205,319	.....	.....	786.61	15.18	71
18.70	12.46	.....	492,304	492,304	.....	.....	694.08	12.98	148
16.70	11.13	.....	439,651	439,651	.....	.....	.....	.....	
2.00	1.33	.....	52,653	52,653	.....	.....	.....	.....	
17.00	6.80	$1.00	1,090,291	1,083,694	.....	$10,597	768.84	13.07	68
14.84	11.87	.....	1,228,764	1,215,526	.....	13,238	803.72	11.93	51
11.04	8.83	1.00	917,514	904,276	.....	13,238	.....	.....	
3.80	3.04	.....	311,250	311,250	.....	.....	.....	.....	
22.70	7.56	.....	1,400,666	1,388,418	.....	12,248	628.41	14.26	57
13.00	4.33	2.00	807,377	795,129	.....	12,248	.....	.....	
9.70	3.23	.....	593,289	593,289	.....	.....	.....	.....	
15.00	10.65	1.00	510,052	503,019	.....	7,033	1,111.70	16.68	193
14.85	11.14	0.50	887,890	879,640	.....	8,250	722.97	10.74	69
15.10	7.55	.....	184,688	184,688	.....	.....	355.31	5.36	165
14.00	10.50	0.50	2,036,628	2,020,717	.....	15,911	1,112.67	15.58	39
12.50	5.00	0.50	431,835	427,542	.....	4,293	936.82	11.71	157
18.99	8.55	.....	4,032,631	4,032,631	.....	.....	816.15	15.53	20
14.39	6.48	.....	3,048,451	[7] 984,180	.....	.....	.....	.....	
4.60	2.07	.....	[7] 984,180	[7] 984,180	.....	.....	.....	.....	
17.50	7.35	.....	1,609,724	1,609,724	.....	.....	808.84	14.16	45
13.00	5.46	.....	1,195,142	[7] 414,582	.....	.....	.....	.....	
4.50	1.89	.....	[7] 414,582	[7] 414,582	.....	.....	.....	.....	
17.46	8.21	.....	1,226,720	1,226,720	.....	.....	775.23	13.72	62
11.81	5.55	.....	818,390	818,390	.....	.....	.....	.....	
1.50	0.71	.....	103,949	103,949	.....	.....	.....	.....	
4.15	1.95	.....	[7] 304,381	[7] 304,381	.....	.....	.....	.....	
8.43	6.74	.....	247,521	240,969	.....	6,552	808.87	6.82	159
4.98	3.98	2.00	148,881	142,329	.....	6,552	.....	.....	
3.45	2.76	.....	98,640	98,640	.....	.....	.....	.....	
6.68	6.68	.....	418,098	413,990	.....	4,108	1,477.46	9.86	135
3.50	3.50	0.50	221,181	217,073	.....	4,108	.....	.....	
3.18	3.18	.....	196,917	196,917	.....	.....	.....	.....	
15.48	13.31	.....	342,606	342,606	.....	.....	719.71	11.14	188
14.81	13.32	.....	6,559,826	6,559,826	.....	.....	1,118.99	16.57	12
12.29	11.06	.....	5,443,637	5,443,637	.....	.....	.....	.....	
2.52	2.26	.....	1,116,189	1,116,189	.....	.....	.....	.....	
16.35	11.12	.....	367,361	367,361	.....	.....	667.17	10.91	169
16.77	8.38	.....	446,044	446,044	.....	.....	634.37	10.64	136
21.93	14.91	.....	494,528	494,528	.....	.....	545.48	11.96	138

[5] Not reported.
[6] Valuation of personal property included with that of real property.
[7] Levy for the entire school district.

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TABLE 35.—SUMMARY OF APPROPRIATIONS, RECEIPTS,

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

City number.	CITY.	APPROPRIATIONS AND RECEIPTS.									
		Aggregate appropriations and receipts.	Total revenue appropriations and receipts from revenue.	Revenue appropriations of city.	Revenue receipts from—						
					The general property tax.	Liquor taxes.	Other taxes.	Subventions from other civil divisions.	Fees and charges, including tuition fees.	Rents and interest.	Other general-fund revenues.
	Grand total	$208,531,470	$163,649,551	$82,105,580	$52,482,442	$343,840	$164,477	$25,593,821	$650,773	$637,637	$1,670,981
	Group I	92,706,094	72,420,747	44,736,471	21,493,444			4,663,802	101,858	203,472	1,221,700
	Group II	26,629,637	22,810,037	11,591,021	4,562,272			6,288,668	93,055	101,283	173,703
	Group III	40,513,963	31,655,558	13,550,958	10,620,343	260,680	37,692	6,657,256	202,128	161,048	165,453
	Group IV	27,596,192	19,983,606	6,832,552	8,222,498	22,500	91,159	4,543,690	116,860	103,726	50,621
	Group V	21,085,584	16,779,603	5,394,578	7,583,885	60,660	35,626	3,440,405	136,842	68,103	59,504
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.										
1	New York, N. Y	$44,146,492	$31,882,315	$29,145,478				$1,850,439			$886,398
2	Chicago, Ill	19,448,698	13,315,555	8,429	$12,728,997			381,520	$5,943	$62,214	128,152
3	Philadelphia, Pa	7,431,523	7,382,853	6,400,174				900,790		106	81,785
4	St. Louis, Mo	4,776,771	4,229,369		3,810,118			350,103	7,726	45,613	15,809
5	Boston, Mass	5,772,026	5,228,153	5,099,435				17,834	46,825	952	63,107
6	Cleveland, Ohio	3,840,100	3,680,163	11,244	3,290,757			277,757	16,298	57,389	26,718
7	Baltimore, Md	3,262,428	3,260,576	2,692,576				531,683	18,155	20	18,142
8	Pittsburgh, Pa [1]	4,028,056	3,441,761	1,379,135	1,663,572			353,376	6,911	37,178	1,589
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.										
9	Detroit, Mich	$2,593,594	$2,289,451	$1,405,590				$836,385	$14,073	$11,743	$790
10	Buffalo, N. Y	2,570,840	2,027,498	1,843,133				161,178	2,734		20,453
11	San Francisco, Cal	3,383,922	2,084,333	1,333,076				737,038	599		13,620
12	Milwaukee, Wis	1,943,954	1,831,186	1,515,401				300,313	6,315	320	8,837
13	Cincinnati, Ohio	3,522,043	3,054,702	153,758	$2,586,593			168,362	62,106	38,595	45,283
14	Newark, N. J	2,304,941	2,302,516	948,973				1,300,519	3,908	47,896	1,220
15	Los Angeles, Cal	2,875,791	2,767,394		1,975,674			789,343	1,379		998
16	New Orleans, La	1,958,288	1,531,455	1,337,063				191,204		2,054	1,164
17	Washington, D. C	3,220,517	3,121,033	1,561,406				1,538,982	609		36
18	Minneapolis, Minn	2,250,747	1,800,409	1,492,621				225,344	462	680	81,302
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.										
19	Jersey City, N. J	$2,217,036	$1,314,907	$281,115				$1,030,258	$3,012	$35	$487
20	Seattle, Wash	2,829,149	1,841,905	7,018	$946,475			877,311	1,343	25	9,733
21	Kansas City, Mo	2,501,268	1,706,411		1,523,586			143,937	7,431	27,134	4,323
22	Indianapolis, Ind	1,506,110	1,408,229	9,311	1,072,759			276,590	9,509	5,159	34,901
23	Providence, R. I	1,268,753	1,246,360	1,191,923				32,483	14,920		7,034
24	Louisville, Ky	1,034,644	1,028,783	735,400				266,981	15,773	10,149	480
25	Rochester, N. Y	1,207,043	1,157,258	1,051,018				86,090	5,063	707	14,380
26	Denver, Colo	2,146,826	1,629,288	1,539,977				78,814	1,758	3,846	4,863
27	Portland, Oreg	2,469,057	1,975,915	2,608	1,600,341			367,726	1,604	210	3,426
28	St. Paul, Minn	1,163,669	943,122	792,531				140,932	3,339		6,320
29	Columbus, Ohio	1,382,352	1,146,594		1,021,740			86,915	11,549	17,161	9,229
30	Toledo, Ohio	1,191,040	923,152	3,542	789,461			82,870	8,350	26,523	12,406
31	Atlanta, Ga	714,192	463,947	366,682				96,039	1,211		15
32	Oakland, Cal	1,359,380	1,257,468	255	627,607			628,526	552	15	513
33	Worcester, Mass	967,073	966,963	951,042				7,625	5,779	240	2,277
34	Birmingham, Ala	469,285	469,216	265,073				202,000	1,797	346	
35	Syracuse, N. Y	756,947	734,947	661,026				62,676	2,757	44	8,444
36	New Haven, Conn	970,720	902,525	862,065	10,212			1,528	21,708	227	6,785
37	Memphis, Tenn	612,663	549,643	258,275				278,629	579	11,965	195
38	Scranton, Pa	938,608	702,240		575,672		$18,000	100,368	2,471	5,641	88
39	Richmond, Va	502,975	502,975	431,667				66,777	4,227	36	268
40	Paterson, N. J	703,911	703,826	338,440				354,306	10,178	492	410
41	Omaha, Nebr	2,273,955	707,420		435,568	$260,680	19,692	40,131	3,079	22,541	15,729
42	Fall River, Mass	696,390	521,387	511,726					7,047	2,601	13
43	Dayton, Ohio	706,490	667,596	2,791	581,260			59,342	3,296	11,985	8,922
44	Grand Rapids, Mich	917,059	729,964	2,072	482,258			235,770	4,086	4,522	1,256
45	Spokane, Wash	1,889,982	767,730		344,585			413,742	4,087	354	4,962
46	Nashville, Tenn	557,441	557,046	194,884				358,017	3,965	180	
47	Lowell, Mass	443,098	407,497	396,499				3,868	6,870	120	150
48	Cambridge, Mass	722,421	721,194	710,357					9,782		1,055
49	Bridgeport, Conn	403,894	403,844	349,119				50,531	4,194		
50	New Bedford, Mass	981,980	777,406	756,299				13,516	4,169	3,060	362
51	San Antonio, Tex	394,876	394,694		269,820			121,044	1,866	1,501	373
52	Hartford, Conn	1,164,168	928,980	519,658	338,999			50,689	12,241	4,139	3,224
53	Albany, N. Y	449,508	405,126	358,565				41,225	2,506		2,830

[1] Also the sum of payments during the year and balances at the close of the year.

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PAYMENTS, AND BALANCES FOR SCHOOLS: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 115.]

APPROPRIATIONS AND RECEIPTS—continued.						PAYMENTS.							
Receipts from issue of city and district debt obligations.	Receipts from sales of property, investments, and supplies.	Receipts from other sources.	Balances at beginning of year.	Aggregate of appropriations and receipts, and of balances at beginning of year.[1]	Balances at close of year.	Total.	For expenses. (Table 36.)	For outlays. (Table 38.)	For interest.	For redemption of city and district debt obligations.	For investments and supplies.	For other objects.	City number.
$40,175,774	$728,251	$3,977,894	$43,312,904	$251,844,374	$54,328,634	$197,515,740	$137,153,100	$38,911,049	$3,147,539	$13,277,409	$739,564	$4,287,079	
18,600,780	82,098	1,002,469	20,242,267	112,948,361	28,978,261	83,970,100	63,246,720	13,182,154	430,755	5,394,894	96,180	1,619,397	
3,292,681	136,117	390,802	8,066,952	34,696,589	6,742,451	27,954,138	18,533,584	7,556,511	455,945	992,807	40,782	374,509	
7,397,765	283,795	1,176,845	7,204,971	47,718,934	9,460,029	38,258,905	24,715,201	8,102,236	957,892	2,555,910	493,438	1,434,228	
6,863,328	178,435	570,823	4,637,975	32,234,167	5,240,772	26,993,395	17,002,335	6,516,242	747,142	2,127,148	55,972	544,556	
4,021,220	47,806	236,955	3,160,739	24,246,323	3,907,121	20,339,202	13,655,260	3,553,906	555,805	2,206,650	53,192	314,389	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.													
$12,264,177	.....	.....	$10,325,687	$54,972,179	$19,160,866	$35,811,313	$31,321,465	$4,489,848	.....	.....	.....	.....	1
5,183,220	$3,164	$946,759	2,563,213	22,011,911	2,854,563	19,157,348	10,127,939	3,285,056	$23,641	$5,017,112	$88	$703,512	2
.....	.....	48,668	1,195,518	8,627,041	1,250,291	7,376,750	6,252,818	818,872	.....	.....	.....	305,060	3
78,184	101	469,117	324,676	5,101,447	311,132	4,790,315	3,220,135	1,128,971	.....	30,657	101	410,451	4
500,000	7,337	36,536	1,085,266	6,857,292	700,422	6,156,870	4,813,507	1,296,626	.....	.....	7,987	38,750	5
.....	66,047	93,890	2,049,734	5,889,834	1,633,675	4,256,159	2,832,283	1,009,293	149,957	19,450	88,004	157,172	6
.....	.....	1,852	543,863	3,806,291	1,334,284	2,472,007	1,928,786	459,029	5,983	75,000	.....	3,209	7
575,199	5,449	5,647	1,654,310	5,682,366	1,733,028	3,949,338	2,749,787	694,459	251,174	252,675	.....	1,243	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.													
$302,000	.....	$2,113	$300,722	$2,894,316	$626,613	$2,267,703	$1,906,726	$348,737	$154	$10,000	.....	$2,086	9
520,644	.....	22,698	208,203	2,779,043	141,092	2,637,951	1,786,839	543,333	101,515	179,178	.....	27,086	10
1,242,450	.....	57,139	1,490,772	4,874,694	1,166,002	3,708,692	1,817,541	1,465,003	163,497	238,474	.....	24,177	11
115,800	.....	2,768	961,300	2,910,254	892,940	2,017,314	1,691,005	323,541	.....	.....	.....	2,768	12
241,968	$5,691	219,682	1,377,280	4,899,323	1,403,905	3,495,418	2,068,922	1,073,372	97,233	24,410	$24,200	207,281	13
.....	.....	2,425	2,619,799	4,924,740	1,575,415	3,349,325	2,213,962	1,132,583	.....	.....	.....	2,780	14
84,887	.....	23,510	886,197	3,761,988	893,623	2,868,365	2,076,761	573,958	85,256	124,553	.....	7,837	15
260,097	106,340	60,366	6,224	1,964,512	50	1,904,462	1,060,676	490,096	7,590	354,308	.....	51,792	16
99,383	.....	101	476	3,220,993	.....	3,220,993	2,203,063	956,045	.....	61,884	.....	1	17
426,252	24,086	.....	215,979	2,466,726	42,811	2,423,915	1,708,089	649,843	700	.....	16,582	48,701	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.													
$901,414	.....	$715	$110,896	$2,327,932	$442,939	$1,884,993	$1,173,437	$710,841	.....	.....	.....	$715	19
944,464	.....	42,780	727,630	3,556,779	1,259,182	2,297,597	1,471,900	338,767	$154,434	$274,078	.....	58,418	20
557,154	.....	237,703	487,254	2,988,522	752,233	2,236,289	1,157,184	388,458	119,537	180,197	$141,304	249,309	21
75,001	$3,664	19,216	241,584	1,747,694	214,082	1,533,612	1,122,612	272,262	47,152	58,000	3,724	29,862	22
20,000	.....	2,393	65,634	1,334,387	41,911	1,292,476	1,058,443	26,899	94,099	113,000	.....	35	23
.....	.....	5,661	271,808	1,306,452	327,907	978,545	799,306	172,962	.....	.....	.....	6,277	24
31,801	.....	17,984	68,176	1,275,219	36,163	1,239,056	1,012,364	148,848	.....	48,546	.....	29,298	25
507,851	.....	9,687	67,609	2,214,435	38,844	2,175,591	1,243,203	359,517	14,480	543,746	.....	14,645	26
474,401	.....	18,741	500,542	2,969,599	1,182,971	1,786,628	1,053,354	533,372	25,691	120,282	.....	53,929	27
220,000	.....	547	546,504	1,710,173	197,784	1,512,389	868,292	643,971	.....	.....	.....	126	28
233,201	.....	2,557	608,216	1,990,568	663,203	1,327,365	927,540	231,435	44,716	15,000	36,500	71,874	29
167,964	2,903	97,021	644,501	1,835,541	689,946	1,145,595	750,530	178,652	49,845	44,710	2,903	118,955	30
250,245	.....	.....	251,004	965,196	47,919	917,277	434,444	480,570	63	2,200	.....	.....	31
101,294	.....	618	178,341	1,537,721	267,351	1,270,370	877,310	195,275	57,610	130,167	.....	10,008	32
.....	.....	110	45,498	1,012,571	76,879	935,692	857,569	77,334	.....	.....	.....	789	33
.....	.....	69	103,646	572,931	16,356	556,575	424,512	115,412	.....	5,786	.....	10,865	34
22,000	.....	.....	15,115	772,062	57,950	714,112	630,426	82,358	.....	.....	.....	1,328	35
68,068	.....	127	11,311	982,031	49,276	932,755	710,961	172,373	993	23,000	.....	25,428	36
62,740	.....	280	156,072	768,735	.....	768,735	417,310	221,644	30,452	84,598	.....	14,731	37
236,254	.....	114	275,224	1,213,832	116,581	1,097,251	610,473	207,491	60,547	118,627	100,000	113	38
.....	.....	.....	1,435	504,410	4,107	500,303	330,724	169,565	.....	.....	.....	14	39
.....	.....	85	210,172	914,083	253,215	660,868	495,677	165,105	.....	.....	.....	86	40
747,695	262,928	455,912	337,728	2,611,683	616,633	1,995,050	631,676	473,772	47,096	191,489	176,552	474,465	41
175,000	.....	3	253,141	949,531	225,575	723,956	499,280	182,173	.....	42,500	.....	3	42
24,578	14,300	16	469,356	1,175,846	503,741	672,105	565,647	9,106	19,022	42,852	21,000	14,478	43
110,186	.....	76,909	76,991	994,050	84,003	910,047	550,184	212,639	23,615	65,000	.....	58,609	44
1,016,786	.....	103,466	1,615	1,891,597	527,069	1,364,528	673,113	173,847	79,143	318,701	.....	119,724	45
.....	.....	395	.....	557,441	.....	557,441	358,950	198,281	.....	.....	.....	210	46
35,505	.....	96	.....	443,098	20	443,078	436,232	6,750	.....	.....	.....	96	47
.....	.....	1,227	.....	722,421	112,707	609,714	528,621	81,075	.....	.....	.....	18	48
.....	.....	50	.....	403,894	.....	403,894	319,085	84,809	.....	.....	.....	.....	49
204,528	.....	46	220,872	1,202,852	344,808	858,044	433,327	424,578	.....	.....	.....	139	50
96	.....	86	12,038	406,914	33,405	373,509	304,629	51,650	10,606	8	6,500	116	51
167,619	.....	67,569	74,138	1,238,306	106,679	1,131,627	574,668	270,525	78,491	133,423	4,955	69,565	52
39,920	.....	4,462	170,920	620,428	168,590	451,838	411,918	39,920	.....	.....	.....	.....	53

[1] Data for fiscal year 1910. For explanation, see text, page 115.

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TABLE 35.—SUMMARY OF APPROPRIATIONS, RECEIPTS,

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	APPROPRIATIONS AND RECEIPTS.									
		Aggregate appropriations and receipts.	Total revenue appropriations and receipts from revenue.	Revenue appropriations of city.	Revenue receipts from—						
					The general property tax.	Liquor taxes.	Other taxes.	Subventions from other civil divisions.	Fees and charges, including tuition fees.	Rents and interest.	Other general-fund revenues.
54	Trenton, N. J.	$681,861	$452,836	$163,153	.....	.....	.....	$279,893	$6,606	$898	$2,286
55	Reading, Pa.	354,842	319,901	107	$221,800	.....	$17,000	79,699	1,063	229	3
56	Dallas, Tex.	438,232	328,787	212,384	.....	.....	.....	110,097	3,839	2,467	.....
57	Salt Lake City, Utah.	1,510,843	827,088	.....	549,292	.....	.....	265,670	350	4,747	7,029
58	Camden, N. J.	715,575	456,307	251,926	.....	.....	.....	201,813	2,312	193	63
59	Springfield, Mass.	740,592	645,630	630,277	.....	.....	.....	.....	13,920	1,352	81
60	Lynn, Mass.	516,301	358,747	357,750	.....	.....	.....	.....	651	.....	346
61	Lawrence, Mass.	370,611	370,611	354,546	.....	.....	.....	10,931	3,568	394	1,172
62	Tacoma, Wash.	1,145,934	779,468	.....	386,156	.....	.....	379,995	2,386	8,533	2,398
63	Des Moines, Iowa.	1,381,839	707,305	.....	675,455	.....	.....	24,229	2,664	4,590	367
64	Wilmington, Del.	301,627	280,750	243,688	.....	.....	.....	33,825	2,603	409	165
65	Kansas City, Kans.	532,397	527,116	.....	511,972	.....	.....	11,713	1,724	1,169	538
66	Yonkers, N. Y.	794,799	541,644	494,724	.....	.....	.....	41,616	1,118	.....	4,186
67	Youngstown, Ohio.	794,783	443,844	.....	404,242	.....	.....	36,027	272	3,122	181
68	Houston, Tex.	286,977	286,595	165,160	.....	.....	.....	119,118	806	.....	1,511
69	Norfolk, Va.	416,357	416,357	381,353	.....	.....	.....	35,004	.....	.....	.....
70	Duluth, Minn.	795,001	691,340	.....	12,121	.....	8,215	67,704	23	935	2,342
71	Fort Worth, Tex.	514,082	318,061	227,167	.....	.....	.....	88,057	733	1,775	329
72	Somerville, Mass.	444,598	444,593	443,299	.....	.....	.....	.....	775	52	467
73	St. Joseph, Mo.	526,753	482,543	964	392,829	.....	.....	83,937	1,490	2,632	691
74	Utica, N. Y.	327,648	322,094	284,166	.....	.....	.....	33,370	1,991	.....	2,567
75	Troy, N. Y.	372,854	316,355	221,451	57,057	.....	402	34,722	941	1,716	66
76	Elizabeth, N. J.	287,077	232,077	20,125	.....	.....	.....	209,800	1,004	1,116	32
77	Schenectady, N. Y.	431,707	326,509	289,928	.....	.....	.....	35,092	1,489	.....	.....
78	Waterbury, Conn.	555,038	449,289	374,539	25,663	.....	.....	44,546	4,307	260	44
79	Akron, Ohio.	477,074	422,055	.....	381,391	.....	.....	31,544	4,347	3,895	878
80	Oklahoma City, Okla.	1,222,543	287,935	.....	261,394	.....	.....	24,887	378	728	548
81	Manchester, N. H.	294,660	193,537	187,379	.....	.....	.....	3,946	1,925	.....	287
82	Hoboken, N. J.	762,848	396,837	140,337	.....	.....	.....	252,575	862	2,943	120
83	Evansville, Ind.	327,427	326,861	.....	201,431	.....	2,516	112,791	5,104	3,746	1,273
84	Wilkes-Barre, Pa.	331,606	331,580	.....	256,618	.....	18,608	47,181	1,197	7,722	254
85	Erie, Pa.	437,897	284,879	.....	212,940	.....	10,506	55,412	1,369	4,113	539
86	Peoria, Ill.	532,472	411,779	.....	390,231	.....	.....	9,429	3,992	7,213	914
87	Fort Wayne, Ind.	334,598	334,534	.....	225,024	.....	7,494	91,170	6,324	3,657	865
88	Harrisburg, Pa.	454,255	344,288	.....	279,189	.....	5,432	52,123	909	6,623	12
89	Savannah, Ga.	247,564	157,564	.....	.....	.....	.....	157,523	28	13	.....
90	Jacksonville, Fla.	221,951	131,220	.....	.....	.....	.....	131,137	83	.....	.....
91	East St. Louis, Ill.	326,064	288,754	.....	282,115	.....	.....	5,523	941	.....	175
92	Terre Haute, Ind.	338,278	336,154	2,143	90,000	.....	802	234,412	4,875	3,381	541
93	Holyoke, Mass.	377,706	266,706	264,126	.....	.....	.....	1,336	1,126	118	.....
94	Portland, Me.	348,773	289,251	139,705	.....	.....	.....	148,608	899	.....	39
95	South Bend, Ind.	573,799	301,624	.....	212,539	$22,500	2,561	62,105	322	1,561	36
96	Charleston, S. C.	148,852	148,852	17,760	48,452	.....	.....	70,913	.....	1,000	10,727
97	Brockton, Mass.	353,793	303,119	295,153	.....	.....	.....	2,293	4,951	130	592
98	Passaic, N. J.	357,236	357,205	215,843	.....	.....	.....	138,623	2,121	374	244
99	Bayonne, N. J.	716,447	335,935	117,552	.....	.....	.....	213,793	.....	4,568	22
100	Johnstown, Pa.	361,441	251,389	.....	202,728	.....	6,623	33,445	3,915	3,358	1,320
101	Wichita, Kans.	309,937	224,900	.....	209,600	.....	.....	11,125	1,121	2,707	257
102	Covington, Ky.	235,551	174,551	88,167	.....	.....	.....	85,257	1,095	.....	32
103	Allentown, Pa.	464,443	224,621	.....	170,387	.....	11,000	38,315	147	3,949	823
104	Pawtucket, R. I.	259,670	259,642	247,680	.....	.....	.....	11,128	530	.....	304
105	Springfield, Ill.	357,965	354,521	.....	343,684	.....	.....	8,794	2,004	.....	39
106	Altoona, Pa.	350,161	243,119	.....	199,611	.....	.....	40,890	1,234	648	730
107	Mobile, Ala.	218,757	100,606	.....	.....	.....	.....	100,146	25	.....	435
108	Canton, Ohio.	303,202	262,847	.....	231,411	.....	.....	27,284	2,465	1,141	546
109	Saginaw, Mich.	310,894	310,894	.....	187,146	.....	.....	113,118	5,961	3,464	1,205

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$174,353	$174,329	$148,950	.....	.....	.....	$24,040	$1,315	.....	$24
111	Sioux City, Iowa.	342,192	284,729	.....	$262,325	.....	.....	21,728	585	$12	79
112	Atlantic City, N. J.	583,199	363,135	157,630	.....	.....	.....	198,921	1,775	4,404	405
113	Rockford, Ill.	593,252	263,171	.....	250,732	.....	.....	6,579	4,602	.....	1,258
114	Lancaster, Pa.	217,828	170,016	.....	124,953	.....	$1,181	41,237	703	1,683	259
115	Springfield, Ohio.	379,015	324,270	.....	291,694	.....	.....	25,177	2,141	2,695	2,563
116	Little Rock, Ark.	499,363	309,405	.....	235,650	$10,660	.....	62,092	1,003	.....	.....
117	Sacramento, Cal.	318,614	296,591	.....	178,545	.....	.....	111,375	6,671	.....	.....
118	Pueblo, Colo.	325,870	241,134	.....	192,721	.....	.....	46,787	299	361	966
119	Chattanooga, Tenn.	173,049	173,029	80,655	.....	.....	.....	91,560	802	.....	12
120	Bay City, Mich.	232,609	232,522	1,308	119,334	.....	.....	107,027	1,672	2,908	223
121	York, Pa.	323,126	322,997	.....	272,505	.....	6,810	39,318	1,072	3,131	161
122	Malden, Mass.	246,798	11,268	9,289	.....	.....	.....	.....	1,789	34	156
123	New Britain, Conn.	263,531	169,681	138,412	.....	.....	.....	24,737	6,549	.....	83
124	Haverhill, Mass.	248,131	247,873	246,298	.....	.....	.....	.....	1,160	300	115

[1] Also the sum of payments during the year and balances at the close of the year.

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PAYMENTS, AND BALANCES FOR SCHOOLS: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 115.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

APPROPRIATIONS AND RECEIPTS—continued.			Balances at beginning of year.	Aggregate of appropriations and receipts, and of balances at beginning of year.[1]	Balances at close of year.	PAYMENTS.							City number.
Receipts from issue of city and district debt obligations.	Receipts from sales of property, investments, and supplies.	Receipts from other sources.				Total.	For expenses. (Table 36.)	For outlays. (Table 38.)	For interest.	For redemption of city and district debt obligations.	For investments and supplies.	For other objects.	
$229,021	.....	$4	$9,586	$691,447	$128,502	$562,945	$447,296	$90,645	.....	$25,000	.....	$4	54
14,000	$1,000	19,941	76,859	431,701	91,666	340,035	286,073	.....	$16,604	15,000	.....	22,358	55
96,650	12,705	90	.....	438,232	30,996	407,236	338,160	68,137	849	.....	.....	90	56
667,023	5,074	11,658	49,094	1,559,937	429,642	1,130,295	646,316	367,978	54,159	39,738	$5,074	17,030	57
259,268	.....	.....	1,119	716,694	35,045	681,649	435,349	52,096	12,204	176,000	.....	5,000	58
84,000	661	10,301	9,076	749,668	40,628	709,040	639,010	59,141	.....	.....	661	10,228	59
149,000	.....	8,554	92,494	608,795	109,344	499,451	370,541	120,356	.....	.....	.....	8,554	60
.....	.....	.....	84,055	454,666	1,399	453,267	365,263	88,004	.....	.....	.....	42,298	61
211,300	122,230	32,936	49,101	1,195,035	252,883	942,152	473,571	150,119	42,968	203,196	.....	42,298	62
663,750	7,895	2,889	144,595	1,526,434	301,914	1,224,520	639,648	317,087	44,161	212,533	8,202	2,889	63
20,877	.....	.....	486	302,113	20,820	281,293	259,493	.....	6,800	15,000	.....	.....	64
5,261	.....	20	41,171	573,568	53,720	519,848	372,557	56,281	42,053	35,348	.....	13,609	65
138,818	.....	114,337	93,383	838,182	42,674	845,508	538,690	306,112	.....	.....	.....	706	66
341,006	.....	9,933	273,570	1,068,353	318,253	750,100	337,855	373,164	14,963	14,000	.....	10,118	67
.....	.....	382	.....	286,977	.....	286,977	280,170	4,483	1,762	.....	.....	562	68
.....	.....	.....	20,727	437,084	21,755	415,329	191,998	223,331	.....	.....	.....	.....	69
100,310	.....	3,351	69,477	864,478	81,505	782,973	421,345	302,664	55,800	153	.....	3,011	70
106,440	.....	89,581	8,535	522,617	1,216	521,401	235,338	114,549	25,768	17,271	.....	128,475	71
.....	.....	5	52,686	497,284	57,867	439,417	391,993	47,418	.....	.....	.....	6	72
5,671	.....	38,539	95,957	622,710	43,549	579,161	380,404	56,870	55,274	42,474	.....	44,139	73
.....	.....	5,554	60,201	387,849	12,731	375,118	328,259	36,305	.....	.....	.....	10,554	74
49,990	110	6,399	85,400	458,254	31,029	427,225	315,052	103,538	6,220	2,000	.....	415	75
55,000	.....	.....	70,599	357,676	55,013	302,663	245,121	11,282	260	46,000	.....	.....	76
101,750	.....	3,448	144,253	575,960	157,620	418,340	311,848	106,380	.....	.....	.....	112	77
105,745	.....	4	12,674	567,712	25,790	541,922	364,026	153,585	21,272	1,700	.....	1,339	78
55,000	.....	19	287,912	764,986	261,338	503,648	277,152	187,002	19,375	20,000	.....	119	79
931,261	.....	3,347	247,101	1,469,644	267,797	1,201,847	366,749	579,410	53,050	191,591	.....	11,047	80
101,070	.....	53	.....	294,660	37,994	256,666	178,954	77,659	.....	.....	.....	53	81
366,000	.....	11	20,376	783,224	97,837	685,387	385,951	179,357	4,068	116,000	.....	11	82
.....	.....	566	268,121	595,548	236,390	359,158	273,183	68,796	3,234	13,200	.....	745	83
.....	.....	26	325,313	656,919	175,231	481,688	255,081	184,025	30,805	10,000	.....	1,777	84
151,415	509	1,094	10,879	448,776	7,438	441,338	252,149	133,030	16,660	38,264	141	1,094	85
91,100	1,000	28,593	68,176	600,648	40,592	560,056	352,572	98,091	1,384	91,100	2,125	14,784	86
.....	.....	64	311,090	645,688	219,021	426,067	260,640	109,095	19,568	36,700	.....	64	87
72,100	.....	37,867	299,071	753,326	102,343	650,983	310,644	242,212	39,407	15,500	5,000	38,220	88
90,000	.....	.....	.....	247,564	.....	247,564	145,577	6,235	2,552	93,200	.....	.....	89
90,731	.....	.....	.....	221,951	.....	221,951	102,507	50,090	3,132	65,770	.....	452	90
23,277	.....	14,033	150,998	477,062	153,270	323,792	219,511	4,760	18,583	66,868	.....	14,070	91
.....	.....	2,124	246,296	584,574	242,330	342,244	259,018	61,301	9,800	10,000	.....	2,125	92
110,000	.....	1,000	48,962	426,668	40,769	385,899	269,688	115,211	.....	.....	.....	1,000	93
.....	.....	59,522	710	349,483	655	348,828	289,235	302	.....	.....	.....	59,291	94
271,040	.....	1,135	125,276	699,075	163,678	535,397	225,647	183,830	9,896	114,890	.....	1,134	95
.....	.....	.....	22,597	171,449	23,353	148,096	116,958	31,138	.....	.....	.....	.....	96
50,000	.....	674	59,539	413,332	14,969	398,363	300,853	89,633	.....	.....	.....	7,877	97
.....	.....	31	75,033	432,269	15,358	416,911	251,665	164,515	.....	.....	.....	731	98
363,000	.....	17,512	79,601	796,048	181,238	614,810	334,982	196,750	566	65,000	.....	17,512	99
56,941	25,600	27,511	10,645	372,086	35,174	336,912	196,466	35,508	14,283	63,144	.....	27,511	100
83,250	.....	1,787	135,754	445,691	41,331	404,360	182,257	198,666	19,430	2,720	.....	1,287	101
61,000	.....	.....	9,637	245,188	1,813	243,375	163,162	10,460	5,053	64,700	.....	.....	102
226,607	1,000	12,215	22,435	486,878	97,499	389,379	170,874	86,968	24,903	76,500	17,900	12,234	103
.....	.....	28	.....	259,670	.....	259,670	239,467	20,176	.....	.....	.....	27	104
.....	.....	3,444	53,914	411,879	140,343	271,536	235,745	30,274	385	.....	.....	5,132	105
107,000	.....	42	30,987	381,148	21,248	359,900	215,137	71,263	25,260	30,000	16,225	2,015	106
118,066	.....	85	.....	218,757	.....	218,757	105,638	41,955	2,350	67,567	.....	1,247	107
39,590	651	114	106,170	409,372	167,003	242,369	196,985	8,007	19,596	17,021	644	116	108
.....	.....	.....	76,284	387,178	108,599	278,579	251,512	10,998	2,685	12,000	.....	1,384	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

.....	.....	$24	$68,238	$242,591	$27,629	$214,962	$168,044	$43,512	.....	.....	.....	$3,406	110
$56,459	$168	836	42,717	384,909	33,454	351,455	238,468	44,130	$17,011	$50,252	$758	836	111
220,000	.....	64	166,264	742,463	171,058	578,405	269,913	141,681	37,747	129,000	.....	64	112
328,536	.....	1,545	21,183	614,435	27,311	587,124	235,482	110,453	10,546	229,100	.....	1,543	113
47,614	.....	198	.....	217,828	11,194	206,634	151,921	15,000	17,269	22,247	.....	197	114
26,263	7,084	21,398	85,198	464,213	137,997	326,216	189,172	92,658	11,352	10,527	.....	22,507	115
188,500	.....	1,458	.....	499,363	191,440	307,923	149,376	80,159	11,251	65,679	.....	1,458	116
.....	.....	22,023	85,362	403,976	73,914	330,062	288,927	14,357	.....	1,015	.....	25,763	117
84,154	.....	582	12,392	338,262	43,397	294,865	202,738	7,796	10,780	72,969	.....	582	118
.....	.....	20	.....	173,049	.....	173,049	105,558	67,471	.....	.....	.....	20	119
.....	.....	87	85,266	317,875	125,637	192,238	186,747	468	4,936	.....	.....	87	120
8	.....	121	37,599	360,725	128,871	231,854	155,616	34,412	14,505	26,050	.....	1,271	121
235,500	.....	30	571	247,369	441	246,928	241,057	5,619	.....	.....	.....	252	122
93,850	.....	.....	2,172	265,703	8,628	257,075	169,681	87,394	.....	.....	.....	.....	123
.....	.....	258	.....	248,131	5,474	242,657	213,189	29,468	.....	.....	.....	.....	124

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TABLE 35.—SUMMARY OF APPROPRIATIONS, RECEIPTS,

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	APPROPRIATIONS AND RECEIPTS.									
		Aggregate appropriations and receipts.	Total revenue appropriations and receipts from revenue.	Revenue receipts from—							
				Revenue appropriations of city.	The general property tax.	Liquor taxes.	Other taxes.	Subventions from other civil divisions.	Fees and charges, including tuition fees.	Rents and interest.	Other general-fund revenues.
125	Salem, Mass.	$175,518	$170,239	$167,287	.....	.....	$25	$1,705	$1,201	.....	$21
126	Lincoln, Nebr.	375,968	336,217	.....	$258,136	$50,000	2,943	17,439	4,334	$88	3,277
127	Berkeley, Cal.	420,739	379,319	.....	199,635	.....	.....	176,001	2,575	656	452
128	Davenport, Iowa.	288,119	275,678	.....	251,271	.....	.....	18,835	3,006	1,778	788
129	Topeka, Kans.	373,524	346,344	.....	328,931	.....	.....	12,545	4,117	367	384
130	McKeesport, Pa.	309,319	288,785	.....	239,677	.....	.....	36,138	7,493	5,245	232
131	Flint, Mich.	180,446	154,025	.....	95,568	.....	.....	53,019	2,358	2,766	284
132	Tampa, Fla.	226,981	111,502	.....	.....	.....	.....	111,420	82	.....	.....
133	San Diego, Cal.	515,026	299,104	.....	182,907	.....	.....	111,784	4,413	.....	.....
134	El Paso, Tex.	275,984	185,944	135,005	.....	.....	.....	49,193	1,622	.....	124
135	Wheeling, W. Va.	215,794	212,506	.....	193,875	.....	.....	16,402	1,932	197	50
136	Racine, Wis.	228,623	173,463	166,458	.....	.....	.....	4,481	2,004	.....	522
137	Kalamazoo, Mich.	373,551	237,638	.....	162,656	.....	.....	69,516	2,496	470	2,500
138	Superior, Wis.	309,831	306,646	281,782	.....	.....	.....	22,623	115	1,399	727
139	Augusta, Ga.	192,271	121,285	[1]20	.....	.....	.....	115,203	5,521	57	184
140	Macon, Ga.	112,236	104,255	100	.....	.....	.....	101,074	2,899	.....	182
141	Newton, Mass.	375,635	375,277	360,304	.....	.....	.....	3,326	2,765	.....	8,882
142	Butte, Mont.	251,629	250,550	.....	125,032	.....	.....	124,498	.....	.....	1,020
143	Woonsocket, R. I.	112,726	112,714	100,315	.....	.....	.....	9,968	2,231	.....	200
144	Chester, Pa.	264,647	164,429	.....	115,274	.....	9,665	32,604	3,584	3,302	.....
145	Montgomery, Ala.	96,616	96,616	66,780	.....	.....	.....	29,059	774	3	.....
146	Fitchburg, Mass.	170,367	165,490	164,634	.....	.....	.....	.....	719	.....	137
147	Dubuque, Iowa.	140,947	140,947	.....	127,840	.....	.....	12,932	18	148	9
148	Galveston, Tex.	101,092	99,784	296	52,586	.....	.....	44,378	.....	2,524	.....
149	Elmira, N. Y.	152,190	148,890	125,000	.....	.....	.....	22,402	1,188	300	.....
150	New Castle, Pa.	365,827	211,216	.....	180,576	.....	.....	24,701	3,604	2,305	30
151	West Hoboken, N. J.	258,121	178,121	20,847	.....	.....	.....	156,599	590	.....	85
152	Knoxville, Tenn.	100,523	100,523	100,523	.....	.....	.....	.....	.....	.....	.....
153	Hamilton, Ohio.	214,850	186,132	920	161,476	.....	.....	21,378	1,533	338	487
154	Springfield, Mo.	203,950	192,983	.....	167,960	.....	.....	20,753	591	3,163	516
155	East Orange, N. J.	717,564	654,743	501,420	.....	.....	.....	142,081	433	4,764	6,045
156	Quincy, Ill.	294,256	178,900	.....	172,223	.....	.....	6,018	593	43	16
157	Roanoke, Va.	228,029	227,918	207,565	.....	.....	.....	18,590	1,101	340	313
158	Lexington, Ky.	212,131	127,937	84,778	.....	.....	.....	42,161	998	.....	.....
159	Huntington, W. Va.	161,634	108,281	.....	96,650	.....	.....	11,214	131	286	.....
160	Joliet, Ill.	210,261	194,815	.....	187,511	.....	.....	5,111	1,247	.....	946
161	Auburn, N. Y.	168,834	160,859	138,684	.....	.....	.....	17,710	1,534	2,466	465
162	Charlotte, N. C.	77,908	61,908	33,415	.....	.....	.....	28,139	322	.....	32
163	Taunton, Mass.	161,105	160,495	155,445	.....	.....	.....	.....	4,718	.....	332
164	Everett, Mass.	210,662	206,419	205,897	.....	.....	.....	.....	335	.....	187
165	Portsmouth, Va.	105,674	105,674	84,382	.....	.....	.....	20,601	563	.....	128
166	Pittsfield, Mass.	226,235	176,220	171,939	.....	.....	.....	1,694	2,587	.....	.....
167	Quincy, Mass.	309,240	163,685	163,414	.....	.....	.....	.....	215	.....	56
168	Cedar Rapids, Iowa.	307,905	257,759	.....	240,810	.....	.....	14,468	522	1,143	816
169	Oshkosh, Wis.	159,692	159,692	109,798	.....	.....	.....	48,918	976	.....	.....
170	Perth Amboy, N. J.	184,601	145,601	75,338	.....	.....	.....	69,771	487	.....	5
171	Lansing, Mich.	243,312	209,312	.....	157,641	.....	.....	49,423	1,517	.....	731
172	Pasadena, Cal.	407,283	393,618	.....	264,331	.....	.....	127,254	1,731	33	219
173	Amsterdam, N. Y.	124,393	94,841	82,242	.....	.....	.....	11,919	680	.....	.....
174	Jackson, Mich.	176,416	161,416	.....	101,067	.....	.....	53,720	2,153	.....	4,476
175	Jamestown, N. Y.	228,907	161,418	.....	132,909	.....	4,720	18,498	1,330	2,749	1,212
176	San Jose, Cal.	258,837	258,837	.....	121,794	.....	.....	135,518	1,516	.....	9
177	Decatur, Ill.	212,867	194,891	.....	185,400	.....	.....	4,792	560	3,798	31
178	Mount Vernon, N. Y.	476,361	256,966	46,279	203,922	.....	4,282	18,534	1,075	2,724	9,850
179	Joplin, Mo.	156,839	147,955	.....	125,151	.....	.....	20,749	233	1,529	293
180	Williamsport, Pa.	169,847	150,258	.....	111,593	.....	6,000	28,429	2,638	1,490	108
181	Niagara Falls, N. Y.	221,600	177,680	154,541	.....	.....	.....	19,490	143	40	3,466
182	Muskogee, Okla.	102,477	102,071	.....	74,893	.....	.....	24,123	869	2,149	37
183	Lima, Ohio.	188,225	162,876	.....	144,559	.....	.....	17,308	62	622	325
184	Chelsea, Mass.	289,433	31,090	30,806	.....	.....	.....	.....	86	59	139
185	Aurora, Ill.	170,143	148,507	.....	141,867	.....	.....	4,684	1,871	30	55
186	New Rochelle, N. Y.	362,112	271,453	252,024	.....	.....	.....	17,775	1,340	.....	314
187	Austin, Tex.	182,002	101,701	.....	61,775	.....	.....	37,431	2,220	240	35
188	La Crosse, Wis.	142,798	142,198	117,112	.....	.....	.....	23,276	612	.....	1,198
189	Newport, Ky.	100,654	71,594	21,018	.....	.....	.....	49,097	1,255	165	69
190	Orange, N. J.	164,253	161,247	55,058	.....	.....	.....	105,712	103	269	105
191	Lorain, Ohio.	263,883	149,857	.....	132,258	.....	.....	14,009	995	2,530	65
192	Council Bluffs, Iowa.	174,721	167,637	.....	155,567	.....	.....	11,235	806	.....	29
193	Lynchburg, Va.	230,510	230,510	230,510	.....	.....	.....	.....	.....	.....	.....

[1] Also the sum of payments during the year and balances at the close of the year.

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PAYMENTS, AND BALANCES FOR SCHOOLS: 1911—Continued.

assigned to each, see p. 20. For a text discussion of this table, see p. 115.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

APPROPRIATIONS AND RECEIPTS—continued.						PAYMENTS.							City number.
Receipts from issue of city and district debt obligations.	Receipts from sales of property, investments, and supplies.	Receipts from other sources.	Balances at beginning of year.	Aggregate of appropriations and receipts, and of balances at beginning of year.[1]	Balances at close of year.	Total.	For expenses (Table 36).	For outlays (Table 38).	For interest.	For redemption of city and district debt obligations.	For investments and supplies.	For other objects.	
$5,000	.....	$279	$11,984	$187,502	$5	$187,497	$168,570	$18,478	.....	.....	.....	$449	125
39,751	.....	.....	1,454	377,422	56,471	320,951	233,677	43	$11,449	$75,165	.....	617	126
38,309	.....	3,111	72,650	493,389	73,046	420,343	329,561	24,464	28,592	36,092	.....	1,634	127
1,848	$10,593	.....	62,714	350,833	46,537	304,296	238,206	14,885	12,934	20,885	$14,480	2,906	128
26,578	.....	602	18,952	392,476	14,225	378,251	238,964	55,936	23,096	57,991	.....	2,264	129
.....	.....	20,534	160,445	469,764	179,005	290,759	211,573	5,163	19,460	33,000	.....	21,563	130
26,421	.....	.....	110,439	290,885	51,507	239,378	139,258	86,218	7,030	6,872	.....	.....	131
115,479	.....	.....	.....	226,981	.....	226,981	66,476	39,636	13,827	106,911	131	.....	132
214,228	.....	1,694	75,045	590,071	323,422	266,649	230,218	3,933	18,527	11,148	.....	2,823	133
90,040	.....	.....	1,162	277,146	343	276,803	181,835	3,775	6,782	84,411	.....	.....	134
2,831	.....	457	15,810	231,604	12,245	219,359	165,633	43,894	9,325	.....	.....	457	135
51,450	3,351	357	30,591	259,214	90,770	168,444	158,276	6,863	.....	.....	3,238	67	136
134,803	470	640	6,406	379,957	12,236	367,721	197,333	18,938	13,532	136,800	45	1,073	137
.....	.....	3,185	81,509	391,340	103,253	288,087	204,215	80,687	.....	.....	.....	3,185	138
66,450	.....	4,536	.....	192,271	.....	192,271	125,085	20,155	3,491	43,500	.....	40	139
7,956	.....	25	.....	112,236	.....	112,236	102,229	3,987	481	5,514	.....	25	140
.....	.....	358	5,895	381,530	3,550	377,980	354,597	23,045	.....	.....	.....	338	141
1,076	.....	3	100,412	352,041	36,581	315,460	225,347	31,069	9,643	49,398	.....	3	142
.....	.....	12	3,116	115,842	3,280	112,562	111,013	1,537	.....	.....	.....	12	143
86,400	.....	13,818	24,160	288,807	36,880	251,927	140,486	8,039	14,986	74,400	.....	14,016	144
.....	.....	.....	49,620	146,236	12,212	134,024	96,665	37,359	.....	.....	.....	.....	145
4,869	.....	8	.....	170,367	.....	170,367	153,959	.....	.....	16,400	.....	8	146
.....	.....	.....	1,484	142,431	2,322	140,109	122,169	.....	3,940	14,000	.....	.....	147
.....	.....	1,308	26,979	128,071	17,549	110,522	110,522	.....	.....	.....	.....	.....	148
3,300	.....	.....	.....	152,190	1,132	151,058	137,842	2,767	2,405	8,044	.....	.....	149
125,013	.....	29,598	43,308	409,135	110,736	298,399	141,923	99,219	5,251	22,297	.....	29,709	150
80,000	.....	.....	245,301	503,422	159,905	343,517	183,428	103,775	1,314	55,000	.....	.....	151
.....	.....	.....	.....	100,523	.....	100,523	91,733	8,374	.....	416	.....	.....	152
.....	.....	28,718	78,563	293,413	73,088	220,325	162,456	.....	16,618	10,500	.....	30,751	153
.....	.....	10,967	62,936	266,886	81,427	185,459	116,278	32,119	750	22,100	.....	14,212	154
62,000	.....	821	20,060	737,644	211,856	525,788	227,487	227,064	2,274	68,000	.....	963	155
115,314	.....	42	468	294,724	355	294,339	132,717	27,017	5,946	128,647	.....	12	156
.....	.....	111	8,312	236,341	49,916	186,425	99,755	50,853	.....	.....	.....	35,817	157
84,194	.....	.....	34,428	246,559	42,243	204,316	112,012	361	2,754	89,189	.....	.....	158
52,727	.....	626	5,927	167,561	22,928	144,633	90,901	47,497	5,436	173	.....	626	159
15,203	.....	243	33,846	244,107	32,050	212,057	150,372	39,126	1,028	21,288	.....	243	160
.....	.....	7,975	122,751	291,585	29,992	261,593	130,436	98,187	5,000	10,000	.....	17,970	161
16,000	.....	.....	8,017	85,925	9,752	76,173	59,938	.....	235	16,000	.....	.....	162
.....	.....	610	.....	161,105	.....	161,105	150,271	10,223	.....	.....	.....	611	163
4,000	.....	243	766	211,428	2,597	208,831	203,000	5,213	.....	.....	.....	618	164
.....	.....	.....	3,970	109,644	48,357	61,287	57,253	4,034	.....	.....	.....	.....	165
50,000	.....	15	294	226,529	7,322	219,207	175,720	43,472	.....	.....	.....	15	166
131,950	.....	13,605	6,662	315,902	34,709	281,193	177,346	103,447	.....	.....	.....	400	167
50,080	.....	66	118,456	426,391	13,029	413,362	171,962	167,511	10,823	63,000	.....	66	168
.....	.....	.....	8,361	168,053	14,856	153,197	151,132	2,065	.....	.....	.....	.....	169
39,000	.....	.....	6,633	191,234	36,170	155,064	145,450	9,614	.....	.....	.....	.....	170
34,000	.....	.....	1,613	244,925	5,013	239,912	134,388	69,524	2,000	34,000	.....	.....	171
3,751	.....	9,914	70,851	478,134	116,580	361,554	292,662	18,284	19,725	19,380	.....	11,503	172
29,400	.....	152	12	124,405	11,062	113,343	84,528	11,267	3,996	13,400	.....	152	173
15,000	.....	.....	20,269	196,685	11,407	185,278	121,201	38,740	5,337	20,000	.....	.....	174
62,895	.....	2,594	3,352	230,259	.....	230,259	146,315	65,521	11,985	.....	.....	6,438	175
.....	.....	.....	23,817	282,654	33,823	248,831	208,097	8,744	16,990	15,000	.....	.....	176
1,498	16,046	442	118,442	331,309	19,332	311,977	126,597	138,040	8,205	15,800	23,177	158	177
189,324	.....	71	31,141	507,502	63,450	444,052	237,949	162,223	20,390	7,909	.....	15,581	178
5,005	.....	3,879	68,184	225,023	10,487	214,536	119,345	55,913	12,581	22,128	.....	4,569	179
11,665	2,500	5,424	18,074	187,921	23,652	164,269	128,291	.....	1,954	28,600	.....	5,424	180
43,920	.....	.....	5,728	227,328	7,810	219,518	166,658	.....	172	43,920	.....	8,768	181
369	.....	37	180,536	283,013	102,828	180,185	96,272	62,956	20,919	.....	.....	38	182
21,666	3,082	401	76,562	264,787	80,316	184,471	121,341	16,154	9,833	33,065	3,677	401	183
258,125	.....	218	4,448	293,881	3,773	290,108	169,369	120,521	.....	.....	.....	218	184
17,940	.....	3,696	18,065	188,208	9,139	179,069	121,554	31,234	3,735	17,940	.....	4,606	185
90,544	.....	118	23,752	385,864	48,104	337,760	218,136	119,510	.....	.....	.....	114	186
75,088	.....	5,213	.....	182,002	841	181,161	99,666	71,931	1,617	3,997	.....	3,950	187
.....	.....	600	56,049	198,847	63,841	135,006	131,769	3,237	.....	.....	.....	.....	188
29,000	.....	60	11,764	112,418	482	111,936	95,325	2,431	120	14,000	.....	60	189
3,000	.....	6	7,325	171,578	13,905	157,673	149,667	5,000	.....	3,000	.....	6	190
100,626	3,195	10,205	104,427	368,310	198,726	169,584	112,379	16,612	13,517	10,500	6,369	10,207	191
5,050	1,317	717	39,430	214,151	38,216	175,935	151,887	1,580	10,403	10,031	1,317	717	192
.....	.....	.....	.....	230,510	.....	230,510	80,646	149,864	.....	.....	.....	.....	193

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free textbooks.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
	Grand total	$137,153,100	$5,554,290	[1]$107,129,726	$1,718,126	$9,930,522	$89,334,547	$2,116,562	$3,435,585	$430,918	$154,966
	Group I	63,246,720	2,344,852	49,861,471	409,138	4,729,931	42,025,942	1,089,968	1,492,385	79,002	35,105
	Group II	18,533,584	723,376	14,609,955	240,469	1,240,635	12,315,247	220,925	524,618	46,344	21,717
	Group III	24,715,201	963,668	[1]19,235,254	386,299	1,773,627	15,968,228	332,602	585,664	179,428	50,906
	Group IV	17,002,335	808,692	13,003,402	318,875	1,214,682	10,629,351	276,099	471,053	68,797	24,545
	Group V	13,655,260	713,672	10,369,644	363,345	971,647	8,395,779	196,698	361,865	57,347	22,693
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.										
1	New York, N. Y.	$31,321,465	$956,224	$25,505,602	$101,133	$2,591,918	$21,418,420	$551,702	$795,485	$46,944	
	Elementary			19,021,120	43,200	2,280,512	15,759,355	402,269	496,184	39,600	
	Secondary			3,046,522	5,000	164,536	2,698,999	98,625	79,062		
	Normal			596,953		29,168	523,955	20,653	20,303	2,874	
	Night			782,207	1,236	56,316	684,382	20,153	20,120		
	Collegiate			484,878	4,750	11,636	438,250	8,180	17,592	4,470	
	Trade			75,039		6,023	57,257		11,759		
	Nautical			21,317			5,300		16,017		
	For defectives			168,348	2,250		166,098				
	For backward children			849,237	2,206		847,029				
	Truant			90,909		2,887	20,470	1,822	65,730		
	Lectures			133,216	30,809		57,047		45,360		
	Athletic field			8,856	7,356		1,500				
	Playgrounds			128,767	1,917	18,724	86,114		22,012		
	Evening recreation centers			86,913	2,407	21,816	61,344		1,346		
	Baths			11,320			11,320				
2	Chicago, Ill.	10,127,939	310,785	7,905,667	66,733	737,361	6,861,059	17,476	193,836	24,873	$4,329
	Elementary			6,429,179	49,549	645,248	5,560,100	17,476	137,790	19,016	
	Secondary			1,093,191	11,533	66,748	968,655		40,512	4,878	865
	Normal			97,106		6,175	85,490		4,300	979	162
	Night			149,707		16,850	127,282		5,575		
	Vacation			29,452			23,943		3,150		2,359
	For defectives			50,357	2,000		46,770		644		943
	Truant			50,434	3,651	2,340	42,891		1,552		
	Social center			6,241			5,928		313		
3	Philadelphia, Pa.	6,252,818	269,306	4,799,740	55,700	429,064	3,954,823	276,496	82,657	1,000	
	Elementary			3,782,106	49,097	373,330	3,116,336	230,140	12,403	800	
	Secondary			806,095	6,603	38,760	678,312	40,579	41,641	200	
	Normal			64,625		5,717	47,361	5,178	6,369		
	Night			91,651		7,967	70,449		13,235		
	Trade			17,920		3,290	12,510	599	1,521		
	Playgrounds			29,998			23,423		6,575		
	School gardens			7,345			6,432		913		
4	St. Louis, Mo.	3,220,135	194,838	2,465,242	54,420	253,607	2,005,042	44,171	93,520		14,482
	Elementary			1,878,689	48,440	212,773	1,512,014	32,386	60,914		12,162
	Secondary			441,753	2,917	26,536	374,921	8,968	26,091		2,320
	Normal			30,955	97	4,773	24,377	741	967		
	Night			48,358	750	5,251	38,795	1,799	1,793		
	For defectives			30,530	1,667	1,481	26,043	36	1,303		
	Vacation			5,950	250		4,501		1,199		
	Truant			26,778	299	2,793	22,317	135	1,234		
	Teachers' summer course			2,199			2,074	106	19		
5	Boston, Mass.	4,813,507	327,989	3,603,241	55,414	305,260	2,992,147	94,906	147,129	132	8,253
	Elementary			2,473,066	43,457	195,984	2,060,616	66,853	82,451	132	3,573
	Secondary			866,911	11,489	81,944	708,049	21,015	42,665		1,749
	Normal			33,952	191	6,287	25,395	331	1,632		116
	Night			105,803	154	12,771	86,593	3,304	2,522		459
	Trade			62,122	31	5,291	45,740	2,252	7,126		1,682
	Vacation			1,724		367	1,260	43	32		22
	For defectives			22,295	92	2,616	19,070	97	389		31
	Truant			12,550			10,918	1,011			621
	Playgrounds			24,818			14,506		10,312		
6	Cleveland, Ohio	2,832,283	138,959	2,157,710	47,073	189,151	1,884,922	5,346	31,218		
	Elementary			1,533,155	31,420	144,346	1,332,693	5,346	19,350		
	Secondary			450,445	5,915	31,153	404,710		8,667		
	Normal			21,457	418	3,600	19,996		443		
	Night			37,306	3,520	4,132	29,454		200		
	Trade			8,051	70		7,967		14		
	Vacation			73,910	3,720	2,720	67,430		40		
	For defectives			15,694	360	1,400	13,551		383		
	Truant			11,197	200	1,800	9,121		76		
	Lectures			452					452		
	Playgrounds			1,665	1,450				215		
	Gardens			1,378					1,378		

[1] Includes $8,500 of unapportioned expense.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPEN							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other	Total.	Repairs.	Insurance	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
$14,445,942	$8,774,940	$706,904	$3,841,909	$806,023	$316,166	$7,374,548	$6,974,658	$342,332	$57,558	$2,648,594	$540,113	$56,519	$153,572	$1,488,437	$351,095	$58,858	
6,177,307	4,044,117	327,009	1,531,972	182,040	92,169	2,966,539	2,920,007	28,375	18,157	1,896,521	349,704	9,196	106,361	1,200,461	194,080	36,719	
1,827,974	1,054,817	67,651	415,075	176,086	114,345	1,102,331	1,065,466	21,228	15,637	269,948	39,439	9,687	5,819	157,745	55,730	1,528	
2,802,233	1,596,200	140,915	818,283	178,568	68,267	1,393,917	1,262,128	122,056	9,733	270,129	99,060	24,600	8,105	77,427	56,654	4,283	
2,025,090	1,164,634	99,748	589,746	154,879	25,083	1,012,908	913,809	88,216	10,883	152,243	48,010	7,405	15,119	41,931	30,700	9,078	
1,613,338	915,172	71,581	495,833	114,450	16,302	898,853	813,248	82,457	3,148	59,753	3,900	5,631	18,168	10,873	13,931	7,250	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.

$2,268,298	$1,583,234	$79,335	$582,409	$11,759	$11,561	$1,301,398	$1,292,201	.....	$9,197	$1,289,943	$273,133	.....	$79,944	$886,397	$50,469	.....	1
1,807,312	1,235,712	68,840	491,770	10,990	.....	1,157,349	1,157,349	.....	.....	1,201,340	260,670	.....	71,515	825,062	44,093	.....	
166,255	119,480	5,532	40,711	532	.....	92,313	92,313	.....	.....	32,414	.....	.....	.....	32,414	.....	.....	
28,786	19,844	748	7,957	237	.....	11,462	11,462	.....	.....	23,596	.....	.....	.....	23,596	.....	.....	
35,270	35,270	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
106,439	78,930	3,592	23,917	.....	.....	19,303	10,106	.....	9,197	5,325	.....	.....	.....	5,325	.....	.....	
10,787	8,742	506	1,539	.....	.....	2,148	2,148	.....	.....	.....	.....	.....	.....	.....	.....	.....	
35,094	21,304	.....	2,229	.....	11,561	2,402	2,402	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,029	1,776	112	141	.....	.....	1,873	1,873	.....	.....	8,429	.....	.....	8,429	.....	.....	.....	
22,019	8,000	5	14,014	.....	.....	11,614	11,614	.....	.....	12,463	12,463	.....	.....	.....	.....	.....	
8,491	8,491	.....	.....	.....	.....	.....	.....	.....	.....	6,376	.....	.....	.....	.....	6,376	.....	
4,461	4,330	.....	131	.....	.....	2,919	2,919	.....	.....	.....	.....	.....	.....	.....	.....	.....	
23,286	23,286	.....	.....	.....	.....	15	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	
16,860	16,860	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,209	1,209	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,432,089	906,391	56,133	403,728	35,817	30,020	362,972	361,667	$1,305	.....	116,426	.....	$252	12,362	87,032	15,957	$823	2
1,169,853	751,569	43,109	351,522	21,620	2,033	318,764	318,764	.....	.....	90,987	.....	252	.....	78,257	11,655	823	
145,104	99,770	11,288	31,779	2,267	.....	41,084	41,084	.....	.....	13,077	.....	.....	.....	8,775	4,302	.....	
14,397	6,704	934	3,266	92	3,401	500	500	.....	.....	.....	.....	.....	.....	.....	.....	.....	
33,731	14,742	.....	8,167	10,822	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,812	1,812	.....	.....	.....	.....	.....	.....	.....	.....	815	.....	.....	815	.....	.....	.....	
3,245	3,109	.....	107	29	.....	.....	.....	.....	.....	11,547	.....	.....	11,547	.....	.....	.....	
61,789	27,453	802	8,452	496	24,586	2,624	1,319	1,305	.....	.....	.....	.....	.....	.....	.....	.....	
2,158	1,232	.....	435	491	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
615,425	433,690	2,589	152,440	1,702	25,004	375,311	375,311	.....	.....	193,036	64,524	.....	.....	96,646	31,866	.....	3
474,743	326,295	2,123	124,426	1,396	20,503	313,364	313,364	.....	.....	115,047	.....	.....	.....	[1] 96,646	18,401	.....	
109,558	79,973	414	24,898	272	4,001	54,412	54,412	.....	.....	59,800	46,335	.....	.....	.....	13,465	.....	
12,564	9,128	52	2,850	34	500	7,369	7,369	.....	.....	18,189	18,189	.....	.....	.....	.....	.....	
7,796	7,796	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,393	2,127	.....	266	.....	.....	166	166	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7,153	7,153	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,218	1,218	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
354,630	246,530	13,243	54,531	28,681	11,645	183,032	180,389	2,643	.....	22,393	.....	.....	7,994	.....	5,373	9,026	4
216,928	167,330	9,586	37,568	24,458	7,986	126,760	124,117	2,643	.....	15,861	.....	.....	6,552	.....	559	8,750	
92,818	67,724	3,151	15,062	3,332	3,549	47,665	47,665	.....	.....	980	.....	.....	.....	.....	800	180	
5,126	3,553	181	785	535	72	6,439	6,439	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,805	2,805	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6,784	4,968	306	1,116	356	38	1,638	1,638	.....	.....	5,409	.....	.....	1,395	.....	4,014	.....	
150	150	.....	.....	.....	.....	.....	.....	.....	.....	143	.....	.....	47	.....	.....	96	
19	.....	19	.....	.....	.....	530	530	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
439,051	259,495	14,155	128,645	36,756	.....	284,966	272,214	4,678	8,074	158,260	40	[2] 8,944	3,731	93,020	25,655	26,870	5
326,953	199,501	11,891	96,401	19,160	.....	228,968	217,173	3,747	8,048	108,449	40	8,944	518	84,545	14,382	20	
70,919	46,065	2,035	16,751	6,098	.....	34,578	34,177	375	26	18,541	.....	.....	.....	7,447	11,094	.....	
4,332	2,989	127	907	309	.....	840	840	.....	.....	.....	.....	.....	.....	.....	.....	.....	
17,495	5,665	.....	4,479	7,351	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6,001	1,847	53	1,494	2,607	.....	2,927	2,411	516	.....	.....	.....	.....	.....	.....	.....	.....	
94	94	.....	.....	.....	.....	3	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,294	1,515	49	606	124	.....	905	905	.....	.....	4,081	.....	.....	3,056	1,028	.....	.....	
9,114	.....	.....	8,007	1,107	.....	10,276	10,236	40	.....	27,186	.....	.....	157	.....	179	26,850	
1,819	1,819	.....	.....	.....	.....	6,469	6,469	.....	.....	.....	.....	.....	.....	.....	.....	.....	
371,965	256,637	11,492	70,247	24,399	9,190	131,365	129,354	2,011	.....	32,284	.....	.....	2,330	18,900	11,054	.....	6
266,843	178,061	7,460	56,055	19,026	6,241	102,488	100,887	1,601	.....	23,545	.....	.....	.....	[1] 18,900	9,645	.....	
66,354	45,674	2,496	12,194	4,705	1,285	18,945	18,585	360	.....	1,132	.....	.....	.....	.....	1,132	.....	
5,561	3,007	578	1,429	223	324	925	875	50	.....	116	.....	.....	.....	.....	116	.....	
7,626	7,147	68	.....	.....	411	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
528	.....	.....	.....	.....	528	793	793	.....	.....	36	.....	.....	.....	.....	36	.....	
6,616	6,497	24	.....	.....	95	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,618	1,280	237	39	62	.....	712	712	.....	.....	1,528	.....	.....	1,497	.....	31	.....	
4,676	3,134	629	530	383	.....	1,033	1,033	.....	.....	921	.....	.....	833	.....	88	.....	
361	328	.....	.....	.....	33	152	152	.....	.....	6	.....	.....	.....	.....	6	.....	
7,307	7,160	.....	.....	.....	147	6,019	6,019	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4,475	4,349	.....	.....	.....	126	298	298	.....	.....	.....	.....	.....	.....	.....	.....	.....	

[1] Pensions of employees of all schools.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
7	Baltimore, Md	$1,928,786	$53,409	$1,460,970	$11,478	$58,640	$1,268,016	$60,347	$59,234	$1,643	$1,612
	Elementary			1,153,366	6,557	39,844	1,018,094	45,510	42,628		733
	Secondary			262,581	2,971	15,783	214,656	12,353	14,693	1,186	879
	Normal			22,999	1,950	3,013	15,367	1,823	359	457	
	Night			20,589			18,712	581	1,296		
	Truant			1,435			1,157	50	228		
8	Pittsburgh, Pa.[1]	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	15,987	146,150	1,411,483	26,561	61,345		2,252
	Secondary			224,010	1,200	15,160	171,319	8,794	23,360		4,177
	Normal			42,485		2,500	34,000	2,335	3,050		
	Night			28,616		1,120	24,111	1,834	1,551		
	Library			4,410						4,410	

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.

9	Detroit, Mich	$1,906,726	$73,699	$1,500,932	$25,054	$150,175	$1,250,295	$23,640	$48,225	$2,500	$1,043
	Elementary			1,125,450	25,054	124,700	918,380	23,640	32,633		1,043
	Secondary			290,426		21,125	256,252		10,549	2,500	
	Normal			12,091		2,500	9,300		291		
	Night			23,121			23,121				
	For defectives			30,696		1,850	28,762		84		
	Playgrounds			19,148			14,480		4,668		
10	Buffalo, N. Y	1,786,839[2]	67,763	1,335,803	20,220	135,678	1,072,378	38,156	56,752	11,632	957
	Elementary			1,066,024	18,900	118,450	857,237	30,206	36,621	4,421	189
	Secondary			185,625		11,125	150,500	7,950	7,967	7,211	542
	Normal			5,767		1,150	3,900		658		59
	Night			54,254	770	4,128	44,163		5,158		35
	Trade			14,113			9,150		4,860		103
	Vacation			7,220	550	825	4,578		1,267		
	Truant			2,800			2,550		221		29
11	San Francisco, Cal	1,817,541	83,862	1,478,150	13,240	144,744	1,283,222	10,315	26,440		189
	Elementary			1,221,976	13,240	126,522	1,051,962	9,835	20,232		185
	Secondary			176,700		14,740	156,203	480	5,363		4
	Night			73,036		3,482	68,769		785		
	For defectives			2,434			2,424		10		
	Truant			3,914			3,864		50		
12	Milwaukee, Wis	1,691,005	79,436	1,322,985	18,832	134,303	1,131,615	1,515	31,722	2,159	2,839
	Elementary			1,048,694	11,164	110,588	901,968	1,502	19,255	1,717	2,500
	Secondary			188,775		13,627	169,805		4,811	442	
	Night			9,446		1,725	7,721				
	Trade			47,754	7,668	4,644	28,496		6,607		339
	For defectives			24,312		3,719	19,803	13	777		
	For backward children			4,004			3,732		272		
	Field day										
13	Cincinnati, Ohio	2,068,922	108,148	1,539,951	39,016	124,732	1,268,021	31,453	63,662	7,619	5,448
	Elementary			1,029,868	13,844	112,310	867,152	11,323	24,427		812
	Secondary			264,309	4,146	9,241	198,671	20,130	31,745		376
	Night			35,260		3,181	30,893		1,186		
	Collegiate			177,765	17,508		143,705		4,776	7,619	4,157
	Vacation			7,633	290		6,929		414		
	Continuation			4,381	1,150		2,958		273		
	For defectives			7,720			7,704		16		
	Truant			4,446	1,500		2,379		464		103
	Playgrounds			8,569	578		7,630		361		
14	Newark, N J	2,213,962	89,911	1,730,930	35,591	156,790	1,432,557	45,302	56,861	917	2,912
	Elementary			1,363,435	32,266	134,959	1,122,433	35,329	38,448		
	Secondary			164,098		6,200	146,576	6,933	3,472	917	
	Normal			27,703		4,472	22,026	510	695		
	Night			106,425	2,020	9,194	68,587	1,836	4,788		
	Vacation			44,751	605	1,965	40,310	694	1,177		
	Lectures			8,649			5,737				2,912
	Playgrounds			15,869	700		6,868		8,281		
15	Los Angeles, Cal	2,076,761	93,311	1,671,900	32,080	183,017	1,364,650		78,427	13,398	328
	Elementary			1,202,382	32,080	159,309	966,054		40,343	4,596	
	Secondary			429,281		20,208	382,964		36,979	8,802	328
	Night			24,423		900	23,010		513		
	Truant			15,814		2,600	12,622		592		

[1] Pensions of employees of all schools.

[2] Data for fiscal year 1910. For explanation, see text, page 115.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a tax discussion of this table, see page 117.]

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
$207,063	$133,745	$6,312	$51,098	$11,316	$4,592	$130,769	$124,559	$5,324	$886	$76,575	$12,007	.....	.....	$18,466	$46,102	.....	7
166,883	107,289	5,804	46,094	5,186	2,510	113,061	111,839	375	847	37,202	.....	.....	.....	[1] 18,466	37,202	.....	
31,686	21,429	508	4,867	4,469	413	16,750	11,768	4,949	33	20,307	12,007	.....	.....	.....	8,300	.....	
.....	.....	.....	.....	.....	.....	61	61	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,651	2,045	.....	.....	1,600	6	401	401	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4,843	2,982	.....	137	61	1,663	496	490	.....	6	600	.....	.....	.....	.....	600	.....	
488,786	224,395	143,750	83,874	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	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.

$240,317	$156,413	$3,848	$54,491	$25,359	$206	$65,209	$52,587	.....	$12,622	$26,569	.....	.....	$3,579	$22,990	.....	.....	9
176,969	112,193	3,848	39,856	20,866	206	53,438	40,816	.....	12,622	22,990	.....	.....	.....	[1] 22,990	.....	.....	
55,738	38,126	.....	13,442	4,170	.....	10,897	10,897	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,476	1,960	.....	1,193	323	.....	706	706	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,419	2,419	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
715	715	.....	.....	.....	.....	168	168	.....	.....	3,579	.....	.....	3,579	.....	.....	.....	
1,000	1,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
228,104	116,215	13,024	70,969	23,914	3,982	111,319	108,852	$2,467	.....	43,850	$12,661	.....	.....	26,053	$5,136	.....	10
160,742	94,191	10,323	52,231	12,997	.....	80,207	78,204	2,003	.....	41,700	12,661	.....	.....	[1] 26,053	2,986	.....	
26,327	13,550	1,515	6,573	4,689	.....	11,009	10,548	461	.....	2,150	.....	.....	.....	.....	2,150	.....	
1,226	780	45	306	95	.....	651	651	.....	.....	.....	.....	.....	.....	.....	.....	.....	
19,921	4,518	644	10,808	3,951	.....	15,256	15,256	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,139	900	128	490	621	.....	3,474	3,474	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,040	1,426	216	.....	1,398	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,709	850	153	561	163	3,982	722	719	3	.....	.....	.....	.....	.....	.....	.....	.....	
116,069	77,206	2,484	14,828	17,949	3,602	111,195	111,195	.....	.....	28,265	.....	.....	.....	19,221	9,044	.....	11
87,949	64,126	2,201	8,601	9,754	3,267	93,104	93,104	.....	.....	28,265	.....	.....	.....	[1] 19,221	9,044	.....	
17,125	9,480	283	4,520	2,507	335	18,091	18,091	.....	.....	.....	.....	.....	.....	.....	.....	.....	
10,660	3,600	.....	1,525	5,535	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
35	.....	.....	32	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
300	.....	.....	150	150	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
161,522	79,363	5,767	47,537	26,626	2,029	122,442	118,467	960	3,015	4,620	.....	.....	1,296	.....	3,000	$324	12
130,577	64,142	4,878	39,827	20,998	732	106,112	103,130	.....	2,982	.....	.....	.....	.....	.....	.....	.....	
19,924	9,170	800	6,135	3,710	100	11,204	11,204	.....	.....	.....	.....	.....	.....	.....	.....	.....	
972	972	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,087	4,037	89	1,575	2,099	287	2,536	1,576	960	.....	3,000	.....	.....	.....	.....	3,000	.....	
1,528	720	.....	.....	19	789	426	393	.....	33	1,259	.....	.....	1,259	.....	.....	.....	
434	313	.....	.....	.....	121	2,164	2,164	.....	.....	37	.....	.....	37	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	324	.....	.....	.....	.....	.....	324	
275,618	123,023	492	28,717	24,156	99,230	90,058	88,401	1,657	.....	55,147	1,255	.....	944	50,679	1,065	1,204	13
173,476	91,159	.....	21,378	14,754	46,185	42,879	42,879	.....	.....	48,220	.....	.....	.....	[2] 46,264	752	1,204	
77,828	16,041	.....	4,853	5,803	51,131	30,897	30,897	.....	.....	313	.....	.....	.....	.....	313	.....	
5,191	2,873	.....	.....	2,300	18	1,019	1,019	.....	.....	.....	.....	.....	.....	.....	.....	.....	
18,367	12,852	492	2,486	1,299	1,238	11,894	10,237	1,657	.....	5,670	1,255	.....	.....	4,415	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	98	98	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	120	120	.....	.....	944	.....	.....	944	.....	.....	.....	
756	98	.....	.....	.....	658	2,379	2,379	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	772	772	.....	.....	.....	.....	.....	.....	.....	.....	.....	
203,814	133,951	1,888	38,506	29,469	.....	150,269	146,136	4,133	.....	39,038	15,000	.....	.....	20,714	3,324	.....	14
146,216	97,167	1,888	31,423	15,738	.....	125,181	122,223	2,958	.....	20,154	.....	.....	.....	18,714	1,440	.....	
19,037	12,906	.....	2,866	3,175	.....	9,234	8,553	681	.....	17,600	15,000	.....	.....	2,000	600	.....	
2,206	1,410	.....	299	497	.....	376	341	35	.....	84	.....	.....	.....	.....	84	.....	
16,630	3,575	.....	3,568	9,487	.....	924	924	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,531	5,497	.....	.....	34	.....	1,648	1,214	434	.....	.....	.....	.....	.....	.....	.....	.....	
1,283	933	.....	350	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
12,911	12,373	.....	.....	538	.....	12,906	12,881	25	.....	1,200	.....	.....	.....	.....	1,200	.....	
135,273	94,575	9,278	24,091	6,729	.....	174,836	168,144	6,692	.....	1,441	.....	.....	.....	.....	1,441	.....	15
101,021	71,639	6,124	19,292	3,966	.....	131,033	126,495	4,538	.....	1,441	.....	.....	.....	.....	1,441	.....	
30,574	20,511	2,982	5,140	1,941	.....	41,218	39,064	2,154	.....	.....	.....	.....	.....	.....	.....	.....	
2,702	1,691	50	139	822	.....	548	548	.....	.....	.....	.....	.....	.....	.....	.....	.....	
976	734	122	120	.....	.....	2,037	2,037	.....	.....	.....	.....	.....	.....	.....	.....	.....	

[2] Includes secondary schools.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
16	New Orleans, La.	$1,060,676	$34,060	$877,830	$2,500	$18,666	$817,527	1,903	$34,373	.....	$2,861
	Elementary	.....	.....	735,333	2,500	8,264	695,742	1,903	26,126	.....	798
	Secondary	.....	.....	87,507	.....	5,600	75,992	.....	3,852	.....	2,063
	Normal	.....	.....	19,008	.....	1,700	16,779	.....	529	.....	.....
	Night	.....	.....	30,952	.....	3,102	25,984	.....	1,866	.....	.....
	Vacation	.....	.....	5,030	.....	.....	3,030	.....	2,000	.....	.....
17	Washington, D. C.	2,203,063	39,993	1,799,483	30,389	87,286	1,568,077	34,064	67,963	$7,119	4,580
	Elementary	.....	.....	1,290,247	28,574	66,906	1,103,392	34,064	55,325	737	1,249
	Secondary	.....	.....	443,198	727	19,514	404,813	.....	11,672	5,569	903
	Normal	.....	.....	47,759	.....	22	46,640	.....	214	813	70
	Night	.....	.....	15,921	1,068	844	13,232	.....	757	.....	.....
	For defectives	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	School gardens	.....	.....	1,161	.....	.....	.....	.....	.....	.....	1,161
	Playgrounds	.....	.....	1,197	.....	.....	.....	.....	.....	.....	1,197
18	Minneapolis, Minn.	1,708,089	53,193	1,351,991	23,547	105,244	1,126,905	34,547	60,188	1,000	500
	Elementary	.....	.....	1,039,449	23,347	86,775	852,931	34,547	41,714	.....	1a5
	Secondary	.....	.....	300,339	.....	17,125	264,894	.....	16,895	1,000	425
	Night	.....	.....	7,138	.....	1,344	5,714	.....	80	.....	.....
	Vacation	.....	.....	2,033	200	.....	1,425	.....	408	.....	.....
	School gardens	.....	.....	608	.....	.....	544	.....	54	.....	.....
	Playgrounds	.....	.....	2,334	.....	.....	1,297	.....	1,037	.....	.....

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.

19	Jersey City, N. J.	$1,173,437	$39,662	$950,108	$12,900	$105,630	$788,059	$38,054	$5,365	$100	.....
	Elementary	.....	.....	809,031	11,400	97,550	663,262	31,454	5,365	.....	.....
	Secondary	.....	.....	105,417	.....	4,500	94,317	6,500	.....	100	.....
	Normal	.....	.....	16,922	1,500	2,500	12,822	100	.....	.....	.....
	Night	.....	.....	11,686	.....	1,080	10,606	.....	.....	.....	.....
	Vacation	.....	.....	5,026	.....	.....	5,026	.....	.....	.....	.....
	Lectures	.....	.....	2,026	.....	.....	2,026	.....	.....	.....	.....
	Playgrounds	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
20	Seattle, Wash.	1,471,900	53,483	1,174,426	19,292	107,165	942,609	48,020	46,232	7,185	3,923
	Elementary	.....	.....	779,503	12,792	85,650	625,401	27,668	27,049	.....	943
	Secondary	.....	.....	361,470	5,400	20,579	288,112	19,816	17,957	7,185	2,331
	Night	.....	.....	24,148	.....	936	22,201	136	226	.....	649
	For defectives	.....	.....	3,030	.....	.....	3,030	.....	.....	.....	.....
	Truant	.....	.....	6,275	1,010	.....	3,865	400	1,000	.....	.....
21	Kansas City, Mo.	1,157,184	48,363	891,470	6,800	114,379	720,799	1,124	14,591	31,839	1,939
	Elementary	.....	.....	595,577	6,786	94,379	483,668	1,060	8,290	1,394	.....
	Secondary	.....	.....	259,059	.....	19,000	232,957	28	6,260	739	75
	Night	.....	.....	3,672	.....	.....	3,646	9	17	.....	.....
	Truant	.....	.....	1,593	14	1,000	528	27	24	.....	.....
	Library	.....	.....	30,107	.....	.....	.....	.....	.....	28,243	1,864
	Art gallery	.....	.....	1,462	.....	.....	.....	.....	.....	1,462	.....
22	Indianapolis, Ind.	1,122,612	50,342	849,008	17,561	38,164	710,345	.....	30,683	52,146	109
	Elementary	.....	.....	640,172	16,961	29,269	567,755	.....	26,187	.....	.....
	Secondary	.....	.....	152,482	600	8,895	138,554	.....	4,324	.....	109
	Normal	.....	.....	1,892	.....	.....	1,800	.....	92	.....	.....
	Night	.....	.....	2,316	.....	.....	2,236	.....	80	.....	.....
	Library	.....	.....	52,146	.....	.....	.....	.....	.....	52,146	.....
23	Providence, R. I.	1,058,443	37,858	779,388	11,521	12,000	604,062	20,843	32,844	270	7,828
	Elementary	.....	.....	540,441	11,521	.....	497,343	12,785	14,839	.....	3,953
	Secondary	.....	.....	181,079	.....	12,000	146,002	7,253	14,829	270	725
	Normal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Night	.....	.....	40,876	.....	.....	34,493	618	2,615	.....	3,150
	For defectives	.....	.....	16,656	.....	.....	16,065	187	404	.....	.....
	School gardens	.....	.....	336	.....	.....	179	.....	157	.....	.....
	Baths	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
24	Louisville, Ky.	799,306	44,224	605,180	18,865	73,593	487,708	4,628	11,480	3,272	5,634
	Elementary	.....	.....	408,767	16,549	54,085	322,109	4,300	6,084	2,789	2,851
	Secondary	.....	.....	176,699	1,603	15,569	151,173	302	5,057	454	2,541
	Normal	.....	.....	8,571	51	2,050	6,069	.....	133	26	242
	Night	.....	.....	10,577	654	1,889	7,873	26	135	.....	.....
	Collegiate	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Delinquent	.....	.....	566	8	.....	484	.....	71	3	.....

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911—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.	Rents.	All other.	
$71,672	$49,691	$14,249	$7,266	$466	.....	$65,894	$65,894	.....	.....	$11,220	.....	.....	.....	.....	$11,220	.....	16
64,124	44,031	13,015	6,612	466	.....	63,952	63,952	.....	.....	7,293	.....	.....	.....	.....	7,293	.....	
5,120	3,450	1,234	436	.....	.....	1,640	1,640	.....	.....	3,927	.....	.....	.....	.....	3,927	.....	
868	650	.....	218	.....	.....	302	302	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,560	1,560	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
214,883	116,374	10,421	71,845	10,947	$5,296	107,849	107,849	.....	.....	40,855	$10,523	$9,687	.....	.....	20,645	.....	17
178,467	95,769	8,829	62,184	7,424	4,261	98,466	98,466	.....	.....	18,395	.....	.....	.....	.....	18,395	.....	
33,815	18,194	1,402	9,661	3,523	1,035	9,115	9,115	.....	.....	2,250	.....	.....	.....	.....	2,250	.....	
.....	.....	.....	.....	.....	.....	13	13	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,601	2,411	190	.....	.....	.....	255	255	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	20,210	10,523	9,687	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
180,702	103,006	6,200	56,225	10,271	.....	103,260	97,941	$5,319	.....	18,943	.....	.....	.....	$18,088	855	.....	18
147,948	88,729	5,170	46,301	7,743	.....	80,092	76,577	3,515	.....	18,928	.....	.....	.....	[1] 18,088	840	.....	
31,871	18,394	1,030	9,924	2,523	.....	21,574	19,770	1,804	.....	15	.....	.....	.....	.....	15	.....	
748	748	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
135	135	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	310	310	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	1,284	1,284	.....	.....	.....	.....	.....	.....	.....	.....	.....	

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.

$116,762	$72,096	$5,586	$34,319	$4,761	.....	$66,905	$44,197	$22,708	.....	.....	.....	.....	.....	.....	.....	.....	19
99,592	58,426	5,086	31,819	4,261	.....	64,626	41,918	22,708	.....	.....	.....	.....	.....	.....	.....	.....	
17,170	13,670	500	2,500	500	.....	1,118	1,118	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	1,161	1,161	.....	.....	.....	.....	.....	.....	.....	.....	.....	
173,228	95,207	9,351	36,661	16,736	$15,213	67,276	59,253	8,023	.....	$3,487	$292	.....	$2,030	.....	$1,165	.....	20
121,845	74,996	5,861	26,880	9,678	4,430	51,398	45,220	6,178	.....	3,487	292	.....	2,030	.....	1,165	.....	
36,822	18,397	3,490	8,581	4,808	1,546	14,378	12,533	1,845	.....	.....	.....	.....	.....	.....	.....	.....	
3,374	1,874	.....	.....	1,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
11,187	.....	.....	1,200	750	9,237	1,500	1,500	.....	.....	.....	.....	.....	.....	.....	.....	.....	
145,971	77,081	4,280	49,216	10,674	4,720	70,756	64,521	5,271	$964	624	.....	.....	.....	.....	624	.....	21
95,051	46,266	2,914	36,972	5,070	3,829	57,588	52,861	4,122	605	.....	.....	.....	.....	.....	.....	.....	
38,259	24,672	1,291	10,413	1,918	.....	11,455	10,037	1,059	359	.....	.....	.....	.....	.....	.....	.....	
1,025	399	10	560	56	.....	220	220	.....	.....	.....	.....	.....	.....	.....	.....	.....	
364	72	4	34	14	240	114	114	.....	.....	.....	.....	.....	.....	.....	.....	.....	
11,272	5,712	61	1,232	3,616	651	1,379	1,289	90	.....	624	.....	.....	.....	.....	624	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
125,702	69,631	11,600	35,793	8,678	.....	43,810	38,050	5,760	.....	44,750	25,310	$2,623	.....	$16,817	.....	.....	22
101,279	55,803	9,960	29,169	6,347	.....	39,535	35,349	4,186	.....	41,623	25,310	2,623	.....	13,690	.....	.....	
23,963	13,678	1,640	6,624	2,021	.....	4,275	2,701	1,574	.....	3,127	.....	.....	.....	3,127	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
460	150	.....	.....	310	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
128,783	70,718	3,850	47,813	4,845	1,557	98,297	97,300	197	800	14,117	1,000	4,583	.....	8,126	240	$168	23
95,325	52,242	3,324	36,453	2,021	1,285	80,669	80,472	197	.....	8,534	.....	.....	.....	[1] 8,126	240	168	
22,483	12,968	355	7,669	1,391	100	12,673	12,673	.....	.....	1,000	1,000	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,583	.....	4,583	.....	.....	.....	.....	
6,310	2,577	.....	2,498	1,235	.....	155	155	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4,665	2,931	171	1,193	198	172	4,000	4,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	800	.....	.....	800	.....	.....	.....	.....	.....	.....	.....	
72,773	50,145	2,236	15,501	2,558	2,333	49,900	29,227	19,127	1,546	27,229	25,000	.....	.....	.....	1,979	250	24
52,536	36,013	1,800	12,357	727	1,639	40,221	23,344	15,533	1,344	1,571	.....	.....	.....	.....	1,571	250	
17,417	12,288	416	3,086	1,070	557	8,943	5,246	3,506	191	408	.....	.....	.....	.....	408	.....	
406	330	6	58	7	5	85	13	71	1	.....	.....	.....	.....	.....	.....	.....	
2,358	1,470	13	.....	746	129	3	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	25,000	25,000	.....	.....	.....	.....	.....	
56	44	1	.....	8	3	648	621	17	10	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expense of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
25	Rochester, N. Y.	$1,012,364	$37,833	$804,406	$25,156	$63,535	$671,104	$6,384	$24,755	$7,551	$5,921
	Elementary			566,584	18,525	49,531	472,306	6,368	12,405	4,525	2,924
	Secondary			137,866	5,025	6,920	116,202		4,898	2,972	1,849
	Normal			2,100			2,100				
	Night			59,451	720	6,464	50,335	5	706		1,131
	Trade			19,874		500	15,724		3,633		17
	Vacation			811		120	572		119		
	Open air			2,289			2,146	11	132		
	Orphan asylum and church home.			7,563			7,563				
	Social centers and clubs			984			698		232	54	
	Playgrounds			6,884	886		3,458		2,540		
26	Denver, Colo.	1,243,203	44,700	[1] 1,014,615	14,762	101,510	841,374	10,380	28,641	8,592	856
	Elementary			[1] 766,796	13,762	81,470	624,368	10,266	19,894	8,187	349
	Secondary			236,373	1,000	18,840	208,299		7,454	392	388
	Night			9,055		1,200	6,960	114	768	13	
	Trade			180			120		35		25
	Playgrounds			2,211			1,627		490		94
27	Portland, Oreg.	1,053,354	39,569	826,098	26,225	71,350	706,119		21,880	524	
	Elementary			640,531	25,125	58,800	543,490		12,673	443	
	Secondary			158,123	1,100	10,250	141,268		5,424	81	
	Night			5,619			5,544		75		
	Trade			18,763		2,300	12,788		3,675		
	For defectives			3,062			3,029		33		
	Truant										
28	St. Paul, Minn.	868,292	19,095	673,290	9,950	64,097	582,052		13,226	2,950	1,015
	Elementary			513,345	8,900	52,647	444,598		6,412	450	338
	Secondary			149,460		11,450	128,282		6,201	1,850	677
	Normal			4,963			3,700		613	650	
	Night			4,275	1,050		3,225				
	Truant			2,247			2,247				
29	Columbus, Ohio	927,840	16,545	678,267	16,700	75,253	565,575	4,635	8,999	6,882	223
	Elementary			485,986	12,640	61,893	400,582	4,635	5,956		
	Secondary			178,357	4,060	12,350	159,698		2,034		215
	Normal			3,626		650	2,805		163		8
	Night			795		60	735				
	Truant			1,899		300	1,475		124		
	Library			7,604					722	6,882	
30	Toledo, Ohio	750,530	44,757	609,816	10,539	51,341	513,808	12,164	20,460	1,505	
	Elementary			505,850	8,294	44,887	425,494	9,604	17,571		
	Secondary			85,120	105	4,854	74,817	2,309	1,530	1,505	
	Normal			4,158		1,600	2,481	37	40		
	Night			2,862			1,539	153	1,070		
	Collegiate			3,986			3,960		26		
	Vacation			769			700		69		
	Truant			4,289			4,122	41	126		
	Open air			628			595	20	13		
	Playgrounds and athletics			2,154	2,139				15		
31	Atlanta, Ga.	434,444	26,409	349,068	6,803	31,976	303,922		5,683	534	150
	Elementary			274,028	6,139	25,385	239,036		3,468		
	Secondary			65,160	664	6,291	55,306		2,215	534	150
	Normal			809			809				
	Night			9,071		300	8,771				
	Collegiate										
32	Oakland, Cal.	877,310	36,021	727,387	15,479	71,990	601,538	662	29,717	7,645	356
	Elementary			585,474	14,479	61,230	458,766	639	24,119	5,941	300
	Secondary			132,628	1,000	10,140	134,354	23	5,399	1,656	56
	Night			9,285		620	8,418		199	48	
33	Worcester, Mass.	857,569	23,693	669,034	12,220	84,675	522,132	20,741	23,189	938	5,139
	Elementary			448,600	10,800	62,560	343,846	13,392	14,633	210	3,139
	Secondary			184,729	1,300	13,000	137,045	6,689	5,117	503	1,075
	Night			32,200	120	4,622	25,323	660	646		829
	Trade			22,805		4,343	15,398		2,743	225	96
	Vacation			700		150	520		30		
	Truant										
34	Birmingham, Ala.	424,512	21,213	329,114	5,827	34,797	283,935		4,185		350
	Elementary			278,344	5,827	29,552	239,405		3,560		
	Secondary			47,011		5,245	40,791		625		350
	Normal			883			883				
	Night			1,005			1,005				
	Vacation			1,871			1,871				

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—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.	Rents.	All other.	
$115,399	$59,065	$9,981	$37,085	$8,520	$748	$45,662	$45,400	$262	.....	$9,064	$814	.....	.....	$8,250	.....	.....	25
93,863	46,229	8,401	32,276	6,293	664	37,901	37,671	230	.....	9,064	814	.....	.....	[1] 8,250	.....	.....	
17,801	9,525	1,352	4,655	2,185	84	5,589	5,557	32	.....	.....	.....	.....	.....	.....	.....	.....	
2,206	2,175	31	.....	.....	.....	313	313	.....	.....	.....	.....	.....	.....	.....	.....	.....	
570	243	131	154	42	.....	1,252	1,252	.....	.....	.....	.....	.....	.....	.....	.....	.....	
50	.....	50	.....	.....	.....	607	607	.....	.....	.....	.....	.....	.....	.....	.....	.....	
274	274	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
635	619	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
110,489	62,994	3,867	31,530	12,098	.....	65,304	58,090	7,214	.....	8,095	.....	.....	$3,473	3,000	$783	$839	26
87,508	49,072	3,357	25,762	9,317	.....	55,577	50,037	5,540	.....	7,696	.....	.....	3,149	[1] 3,000	708	839	
21,664	13,155	510	5,753	2,246	.....	9,727	8,053	1,674	.....	392	.....	.....	317	.....	75	.....	
1,317	767	.....	15	535	.....	.....	.....	.....	.....	7	.....	.....	7	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
108,645	50,986	2,984	41,095	10,806	2,774	77,736	68,434	9,302	.....	1,306	.....	$1,306	.....	.....	.....	.....	27
89,979	41,187	2,601	34,848	9,016	2,327	58,457	51,690	6,767	.....	.....	.....	.....	.....	.....	.....	.....	
16,774	8,021	383	6,247	1,637	436	15,476	12,941	2,535	.....	.....	.....	.....	.....	.....	.....	.....	
580	549	.....	.....	26	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,306	1,229	.....	.....	77	.....	3,788	3,788	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6	.....	.....	.....	.....	6	15	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,306	.....	1,306	.....	.....	.....	.....	
104,185	59,030	6,125	33,477	5,553	.....	65,004	64,669	335	.....	5,818	.....	.....	.....	4,800	1,018	.....	23
86,660	49,972	4,875	27,379	4,434	.....	60,893	60,598	295	.....	5,330	.....	.....	.....	[1] 4,800	530	.....	
16,442	8,458	1,250	5,729	1,005	.....	4,111	4,071	40	.....	488	.....	.....	.....	.....	488	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,083	600	.....	369	114	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
101,930	71,733	5,544	24,653	.....	.....	126,979	126,979	.....	.....	4,119	.....	.....	.....	3,660	459	.....	29
80,677	57,194	3,850	19,633	.....	.....	99,801	99,801	.....	.....	4,119	.....	.....	.....	[1] 3,660	459	.....	
16,411	11,460	467	4,484	.....	.....	25,402	25,402	.....	.....	.....	.....	.....	.....	.....	.....	.....	
40	.....	40	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
189	179	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4,606	2,900	1,170	536	.....	.....	1,776	1,776	.....	.....	.....	.....	.....	.....	.....	.....	.....	
73,963	34,812	2,004	26,379	4,873	5,895	17,255	15,396	1,743	$116	4,739	.....	.....	.....	1,334	2,004	1,401	30
65,381	30,724	1,858	24,184	3,516	5,099	14,913	13,075	1,722	116	3,564	.....	.....	.....	[1] 1,334	1,244	986	
7,669	3,735	146	1,845	1,147	796	2,321	2,321	.....	.....	737	.....	.....	.....	.....	322	415	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
913	353	.....	350	210	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	21	.....	21	.....	438	.....	.....	.....	.....	438	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
27,596	14,410	1,607	7,709	1,285	2,585	18,928	16,976	1,952	.....	12,443	8,400	.....	.....	37	4,006	.....	31
23,257	12,141	1,431	6,692	408	2,585	17,232	15,456	1,776	.....	4,268	900	.....	.....	[1] 37	3,331	.....	
3,997	2,145	154	957	741	.....	1,696	1,520	176	.....	600	.....	.....	.....	.....	600	.....	
342	124	22	60	136	.....	.....	.....	.....	.....	75	.....	.....	.....	.....	75	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,500	7,500	.....	.....	.....	.....	.....	
67,663	45,365	5,611	9,098	6,040	1,549	45,487	42,424	3,063	.....	752	.....	.....	222	.....	530	.....	32
55,881	38,510	4,793	7,603	3,706	1,269	38,448	35,385	3,063	.....	752	.....	.....	222	.....	530	.....	
11,105	6,855	816	1,491	1,663	280	7,039	7,039	.....	.....	.....	.....	.....	.....	.....	.....	.....	
677	.....	2	4	671	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
106,056	52,978	1,754	39,367	4,795	7,162	53,271	53,246	25	.....	5,515	343	2,657	864	.....	1,651	.....	33
84,946	43,177	1,278	32,187	2,547	5,757	46,369	46,369	.....	.....	2,365	.....	.....	864	.....	1,501	.....	
12,970	6,576	315	4,631	625	773	2,753	2,753	.....	.....	343	343	.....	.....	.....	.....	.....	
5,672	2,321	.....	1,815	1,236	300	15	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,416	802	161	734	387	332	4,134	4,109	25	.....	150	.....	.....	.....	.....	150	.....	
102	102	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,657	.....	2,657	.....	.....	.....	.....	
45,642	24,447	3,100	8,155	7,533	2,407	27,107	26,839	268	.....	1,436	.....	.....	.....	.....	1,436	.....	34
36,172	19,203	2,750	6,381	5,786	2,052	21,107	20,839	268	.....	831	.....	.....	.....	.....	831	.....	
9,370	5,244	350	1,774	1,647	355	6,000	6,000	.....	.....	605	.....	.....	.....	.....	605	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
100	.....	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

[1] Includes $8,500 of unapportioned expense.

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
35	Syracuse, N. Y.	$630,426	$19,739	$488,498	$12,520	$25,750	$422,769	$9,992	$11,627	$5,242	$598
	Elementary			357,076	9,090	14,950	313,536	9,992	6,840	2,295	373
	Secondary			115,495	2,280	10,800	94,550		4,693	2,947	225
	Normal			5,750	1,150		4,600				
	Night			8,841			8,841				
	Vacation			594			500		94		
	Truant			742			742				
36	New Haven, Conn.	710,961	20,593	551,481	13,400	40,268	456,982	12,411	23,689	3,228	1,503
	Elementary			438,424	13,400	33,602	361,170	8,447	18,757	1,877	1,171
	Secondary			108,602		6,666	91,479	3,964	4,810	1,351	332
	Night			4,455			4,333		122		
37	Memphis, Tenn.	417,310	17,889	336,423	7,946	46,035	276,068	118	5,377		809
	Elementary			292,141	7,946	42,374	237,076	118	4,052		575
	Secondary			41,571		3,711	36,672		954		234
	Night			2,711			2,340		371		
38	Scranton, Pa.	610,473	49,558	441,076	4,400	51,300	341,944	11,439	31,993		
	Elementary			340,613	2,200	45,300	258,502	7,961	26,650		
	Secondary			87,977	2,200	6,000	71,579	3,078	5,120		
	Night			12,486			11,863	400	223		
39	Richmond, Va.	330,724	8,453	260,608	3,650	28,922	222,762	519	2,029	501	2,225
	Elementary			216,373	3,000	24,892	183,857	519	1,727	415	1,963
	Secondary			37,275	650	4,030	31,945		302	86	262
	Night			6,960			6,960				
40	Paterson, N. J.	495,677	13,708	395,648		54,957	314,511	19,000	6,361		819
	Elementary			324,396		50,550	253,735	14,800	5,311		
	Secondary			59,964		3,250	51,355	3,900	975		484
	Normal			5,810		500	4,600	300	75		335
	Night			5,478		657	4,821				
41	Omaha, Nebr.	631,676	30,266	474,202	9,772	54,584	375,841	16,257	16,460	1,020	268
	Elementary			360,572	8,222	46,880	284,219	10,893	10,358		
	Seconary			108,817	1,550	7,704	86,809	5,364	6,102	1,020	268
	Normal			1,550			1,550				
	Night			3,263			3,263				
42	Fall River, Mass.	499,280	16,375	374,847	5,200	14,140	329,070	10,115	15,417		905
	Elementary			313,217	4,900	10,355	278,650	6,437	12,208		667
	Secondary			46,905	300	3,180	37,154	3,202	2,864		205
	Normal			2,984		105	2,814	65			
	Night			11,057		500	9,817	411	296		33
	Vacation			684			635		49		
	Trade										
	Truant										
43	Dayton, Ohio	565,647	26,814	422,226	9,728	45,550	330,229	165	9,623	26,625	306
	Elementary			300,939	8,228	36,850	248,862	154	6,845		
	Secondary			89,309	1,500	7,200	75,080	11	2,711	2,549	258
	Normal			2,468		1,500	900		20		48
	Night			3,925			3,587		38		
	For defectives			1,509			1,500		9		
	Library			24,076						24,076	
44	Grand Rapids, Mich.	550,184	27,001	438,818	4,491	44,065	361,523	2,764	23,506	1,768	701
	Elementary			330,386	4,491	36,405	268,813	2,764	17,457		456
	Secondary			89,075		6,160	76,090		4,812	1,768	245
	Night			9,515		1,500	8,015				
	Vacation			2,101			2,101				
	For defectives			3,936			3,838		98		
	For backward children			3,805			2,666		1,139		
45	Spokane, Wash.	673,113	24,454	556,601	35,000	26,656	432,493	22,044	29,398	3,888	122
	Elementary			412,776	29,750	24,500	330,646	9,610	17,493	777	
	Secondary			133,972	5,250	2,156	103,368	12,391	7,574	3,111	122
	Night			1,567			1,567				
	Truant			8,286			3,912	43	4,331		
46	Nashville, Tenn.	358,950	9,978	301,834	7,123	17,030	270,718	1,312	3,474	350	1,827
	Elementary			266,738	7,123	14,170	239,591	1,312	2,888	350	1,304
	Secondary			31,943		2,860	28,190		370		523
	Night			3,153			2,937		216		

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSE OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
$80,337	$44,017	$704	$33,520	.....	$1,490	$35,355	$32,546	$2,809	.....	$6,497	.....	.....	.....	$6,250	$247	.....	35
58,047	29,760	528	27,759	.....	.....	31,876	29,067	2,809	.....	6,497	.....	.....	.....	[1] 6,250	247	.....	
18,335	12,629	176	5,330	.....	.....	3,347	3,347	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
708	708	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,247	1,320	.....	437	.....	1,490	132	132	.....	.....	.....	.....	.....	.....	.....	.....	.....	
95,731	50,341	2,425	38,978	$3,011	976	32,093	27,709	4,384	.....	11,063	.....	$6,114	.....	2,249	2,700	.....	36
81,009	41,848	2,115	34,014	2,171	861	23,213	19,144	4,069	.....	4,949	.....	.....	.....	[1] 2,249	2,700	.....	
13,617	7,658	310	4,964	540	115	8,880	8,565	315	.....	6,114	.....	6,114	.....	.....	.....	.....	
1,105	805	.....	.....	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
47,382	32,337	2,939	7,346	3,538	1,222	15,354	12,317	3,037	.....	262	.....	.....	.....	.....	262	.....	37
42,692	29,830	2,184	6,814	2,842	1,022	14,252	11,551	2,701	.....	248	.....	.....	.....	.....	248	.....	
4,333	2,317	755	532	529	200	1,100	764	336	.....	14	.....	.....	.....	.....	14	.....	
357	190	.....	.....	167	.....	2	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	
69,750	42,114	2,711	17,575	7,350	.....	38,871	34,979	3,892	.....	11,218	.....	.....	.....	.....	11,218	.....	38
61,051	30,477	2,151	16,514	5,909	.....	30,486	26,594	3,892	.....	11,218	.....	.....	.....	.....	11,218	.....	
7,312	4,250	560	1,061	1,441	.....	8,385	8,385	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,387	1,387	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
34,753	20,463	5,581	6,383	2,326	.....	14,632	14,481	151	.....	12,278	$10,000	.....	$18	.....	2,260	.....	39
25,402	14,243	5,081	5,320	758	.....	13,677	13,526	151	.....	2,278	.....	.....	18	.....	2,260	.....	
9,351	6,220	500	1,063	1,568	.....	955	955	.....	.....	10,000	10,000	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
46,903	31,813	1,668	10,323	3,099	.....	17,783	14,459	3,324	.....	21,635	.....	.....	.....	8,243	13,392	.....	40
43,009	29,720	1,436	9,828	2,025	.....	17,694	14,459	3,235	.....	5,658	.....	.....	.....	5,658	.....	.....	
2,291	1,647	200	444	.....	.....	64	.....	64	.....	15,977	.....	.....	.....	2,585	13,392	.....	
125	.....	32	51	42	.....	25	.....	25	.....	.....	.....	.....	.....	.....	.....	.....	
1,478	446	.....	.....	1,032	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
93,321	49,553	13,281	28,992	1,495	.....	25,935	23,198	2,737	.....	7,952	375	.....	.....	6,214	563	800	41
75,000	41,679	8,336	23,856	1,129	.....	21,652	21,107	545	.....	7,143	375	.....	.....	[1] 6,214	554	.....	
17,751	7,470	4,945	5,136	200	.....	4,210	2,018	2,192	.....	809	.....	.....	.....	.....	9	800	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
570	404	.....	.....	166	.....	73	73	.....	.....	.....	.....	.....	.....	.....	.....	.....	
75,142	52,837	2,072	18,230	2,003	.....	23,870	18,337	277	$5,256	9,046	8,000	181	440	.....	425	.....	42
66,153	47,433	1,947	16,773	.....	.....	22,130	16,894	277	4,959	440	.....	.....	440	.....	.....	.....	
5,544	3,814	106	1,287	337	.....	1,569	1,272	.....	297	425	.....	.....	.....	.....	425	.....	
668	479	19	170	.....	.....	171	171	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,777	1,111	.....	.....	1,666	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,000	8,000	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	181	.....	181	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
71,832	40,893	3,841	23,364	3,734	.....	43,083	42,577	506	.....	1,692	.....	.....	.....	1,292	400	.....	43
53,284	30,575	2,223	18,603	1,823	.....	31,562	31,056	506	.....	1,692	.....	.....	.....	[1] 1,292	400	.....	
17,179	9,749	1,618	4,201	1,611	.....	11,521	11,521	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,369	569	.....	560	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
63,839	40,386	3,557	13,545	6,351	.....	20,069	20,069	.....	.....	457	.....	.....	.....	.....	457	.....	44
46,135	30,183	2,844	8,127	4,981	.....	18,827	18,827	.....	.....	457	.....	.....	.....	.....	457	.....	
15,760	8,335	713	5,418	1,294	.....	704	704	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,027	1,027	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
379	321	.....	.....	58	.....	75	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	
538	520	.....	.....	18	.....	463	463	.....	.....	.....	.....	.....	.....	.....	.....	.....	
78,853	38,493	4,431	22,289	4,877	8,763	12,980	9,398	3,582	.....	225	.....	.....	.....	.....	225	.....	45
63,347	31,999	4,022	18,069	2,760	6,497	10,019	6,600	3,419	.....	225	.....	.....	.....	.....	225	.....	
14,265	6,494	241	3,746	2,055	1,729	1,396	1,308	88	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,241	.....	168	474	62	537	1,565	1,490	75	.....	.....	.....	.....	.....	.....	.....	.....	
25,198	16,834	2,044	4,158	1,263	899	20,789	20,375	414	.....	1,151	.....	.....	.....	.....	805	346	46
22,742	15,206	1,844	3,837	990	865	20,754	20,340	414	.....	346	.....	.....	.....	.....	.....	346	
1,802	1,224	150	321	73	34	35	35	.....	.....	805	.....	.....	.....	.....	805	.....	
654	404	50	.....	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
47	Lowell, Mass.	$436,232	$13,970	$293,411	$5,970	$14,760	$256,757	$7,064	$6,501	.....	$2,359
	Elementary	.....	.....	226,005	5,850	9,560	200,535	4,340	4,744	.....	976
	Secondary	.....	.....	51,297	120	5,200	40,913	2,398	1,487	.....	1,179
	Night	.....	.....	16,109	.....	.....	15,309	326	270	.....	204
	Trade	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	Cambridge, Mass.	528,621	17,819	421,095	8,433	40,640	340,484	10,575	18,203	.....	2,760
	Elementary	.....	.....	307,362	5,875	30,694	251,230	7,492	10,298	.....	1,773
	Secondary	.....	.....	97,708	2,118	7,650	77,379	2,864	6,811	.....	886
	Night	.....	.....	12,179	315	1,546	9,607	178	533	.....	.....
	Vacation	.....	.....	2,442	125	.....	2,093	.....	219	.....	.....
	Open air	.....	.....	1,404	.....	750	170	43	340	.....	101
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
49	Bridgeport, Conn.	319,085	11,820	251,887	7,548	18,030	212,456	9,780	3,602	.....	471
	Elementary	.....	.....	218,807	7,543	13,410	184,935	9,780	2,979	.....	95
	Secondary	.....	.....	29,828	.....	2,920	25,909	.....	623	.....	376
	Normal	.....	.....	1,700	.....	1,700	.....	.....	.....	.....	.....
	Night	.....	.....	1,552	.....	.....	1,552	.....	.....	.....	.....
50	New Bedford, Mass.	433,327	18,783	323,281	4,436	32,816	256,993	8,526	19,171	$600	739
	Elementary	.....	.....	240,917	4,436	23,200	198,558	4,996	9,108	.....	619
	Secondary	.....	.....	35,603	.....	2,870	27,116	2,970	2,187	600	60
	Normal	.....	.....	11,568	.....	3,200	7,282	147	939	.....	.....
	Night	.....	.....	7,400	.....	930	5,958	413	49	.....	.....
	Vacation	.....	.....	690	.....	.....	675	.....	15	.....	.....
	Trade	.....	.....	24,547	.....	2,566	15,308	.....	6,673	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Playgrounds	.....	.....	2,356	.....	.....	2,096	.....	200	.....	60
51	San Antonio, Tex.	304,629	12,808	252,832	4,902	28,550	216,928	.....	2,334	.....	118
	Elementary	.....	.....	208,780	1,820	26,119	179,125	.....	1,716	.....	.....
	Secondary	.....	.....	41,765	3,082	2,431	35,516	.....	618	.....	118
	Night	.....	.....	2,287	.....	.....	2,287	.....	.....	.....	.....
52	Hartford, Conn.	574,668	18,925	450,761	6,381	43,477	364,022	10,065	23,724	2,513	570
	Elementary	.....	.....	335,378	6,205	33,919	270,315	8,117	15,446	958	418
	Secondary	.....	.....	92,452	.....	8,065	74,327	1,948	6,396	1,555	161
	Night	.....	.....	15,330	.....	1,493	13,078	.....	759	.....	.....
	Vacation	.....	.....	3,619	176	.....	2,551	.....	892	.....	.....
	Open air	.....	.....	1,741	.....	.....	1,720	.....	21	.....	.....
	School gardens	.....	.....	931	.....	.....	931	.....	.....	.....	.....
	Playgrounds	.....	.....	1,310	.....	.....	1,100	.....	210	.....	.....
53	Albany, N. Y.	411,918	11,043	319,050	4,800	44,592	243,477	12,821	11,245	1,761	354
	Elementary	.....	.....	230,284	4,600	34,225	177,497	8,720	4,755	354	133
	Secondary	.....	.....	62,893	200	5,125	49,980	3,707	2,456	1,234	191
	Normal	.....	.....	4,825	.....	2,100	2,200	129	203	163	30
	Night	.....	.....	9,915	.....	1,642	8,137	.....	136	.....	.....
	Open air	.....	.....	511	.....	.....	500	18	23	.....	.....
	Vocational	.....	.....	10,592	.....	1,500	5,163	247	3,672	10	.....

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

54	Trenton, N. J.	$447,296	$24,327	$348,994	$5,340	$6,020	$313,720	$10,021	$13,459	$190	$235
	Elementary	.....	.....	271,841	4,300	.....	253,771	8,073	5,465	190	42
	Secondary	.....	.....	60,772	.....	6,020	47,366	1,912	5,281	.....	193
	Night	.....	.....	6,695	249	.....	5,806	36	604	.....	.....
	Trade	.....	.....	9,686	800	.....	6,777	.....	2,109	.....	.....
55	Reading, Pa.	288,073	15,773	217,420	4,850	4,100	190,016	7,661	8,955	675	1,163
	Elementary	.....	.....	168,279	4,850	.....	150,419	5,361	6,974	675	.....
	Secondary	.....	.....	43,917	.....	4,100	34,554	2,300	1,800	.....	1,163
	Night	.....	.....	5,043	.....	.....	5,043	.....	.....	.....	.....
	Playgrounds	.....	.....	181	.....	.....	.....	.....	181	.....	.....
56	Dallas, Tex.	338,160	14,404	284,583	6,502	36,745	235,665	.....	4,356	913	402
	Elementary	.....	.....	217,846	5,902	31,330	177,268	.....	2,589	607	150
	Secondary	.....	.....	63,136	600	5,415	54,796	.....	1,767	306	252
	Night	.....	.....	3,601	.....	.....	3,601	.....	.....	.....	.....
57	Salt Lake City, Utah	646,316	33,252	492,354	22,375	48,510	391,477	7,066	19,442	3,218	266
	Elementary	.....	.....	422,517	22,375	43,700	328,227	7,066	17,751	3,218	180
	Secondary	.....	.....	69,837	.....	4,810	63,250	.....	1,691	.....	86

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table see page 117.]

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911—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.	Rents.	All other.	
$75,467	$50,477	$2,139	$17,063	$5,624	$164	$41,046	$38,610	$2,436	.....	$12,338	$8,000	$4,025	$300	.....	$13	.....	47
61,090	42,391	1,989	13,474	3,122	114	29,359	28,494	865	.....	313	.....	.....	300	.....	13	.....	
9,210	5,182	150	2,760	1,078	40	10,933	9,362	1,571	.....	.....	.....	.....	.....	.....	.....	.....	
5,167	2,904	.....	829	1,424	10	754	754	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,000	8,000	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	4,025	.....	4,025	.....	.....	.....	.....	
68,240	43,743	2,030	19,593	2,874	.....	18,005	16,954	.....	$1,051	3,462	368	2,288	327	.....	.....	$479	48
47,851	32,301	749	14,159	642	.....	13,755	12,704	.....	1,051	1,174	368	.....	327	.....	.....	479	
17,037	10,202	1,251	4,746	838	.....	3,104	3,104	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,105	1,078	.....	650	1,377	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
160	160	.....	.....	.....	.....	1,146	1,146	.....	.....	.....	.....	.....	.....	.....	.....	.....	
87	2	30	38	17	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,288	.....	2,288	.....	.....	.....	.....	
36,575	19,933	369	14,051	2,222	.....	18,213	15,022	3,191	.....	590	.....	.....	.....	.....	590	.....	49
30,777	17,371	332	11,485	1,589	.....	16,625	13,645	2,980	.....	70	.....	.....	.....	.....	70	.....	
2,643	1,153	25	1,004	461	.....	936	725	211	.....	.....	.....	.....	.....	.....	.....	.....	
2,625	910	12	1,562	141	.....	652	652	.....	.....	520	.....	.....	.....	.....	520	.....	
530	499	.....	.....	31	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
57,248	27,826	1,862	18,143	6,256	3,161	19,109	18,699	410	.....	14,901	10,000	823	431	.....	3,647	.....	50
47,268	23,963	1,735	16,001	3,857	1,712	11,926	11,561	365	.....	837	.....	.....	431	.....	406	.....	
4,577	1,750	65	1,101	303	1,358	234	234	.....	.....	800	.....	.....	.....	.....	800	.....	
2,191	999	62	837	202	91	309	264	45	.....	.....	.....	.....	.....	.....	.....	.....	
1,125	595	.....	.....	530	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,817	249	.....	204	1,364	.....	5,092	5,092	.....	.....	12,441	10,000	.....	.....	.....	2,441	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	823	.....	823	.....	.....	.....	.....	
240	240	.....	.....	.....	.....	1,548	1,548	.....	.....	.....	.....	.....	.....	.....	.....	.....	
26,853	21,752	1,780	2,677	212	432	12,076	11,758	318	.....	60	.....	.....	.....	.....	60	.....	51
23,459	19,286	1,580	2,201	16	376	11,038	10,720	318	.....	60	.....	.....	.....	.....	60	.....	
3,199	2,383	200	476	87	53	1,038	1,038	.....	.....	.....	.....	.....	.....	.....	.....	.....	
195	83	.....	.....	109	3	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
78,347	39,236	5,369	24,373	9,369	.....	23,735	18,929	4,806	.....	2,900	.....	.....	.....	.....	2,900	.....	52
60,813	31,315	4,509	19,068	5,901	.....	19,688	14,882	4,806	.....	1,100	.....	.....	.....	.....	1,100	.....	
14,521	6,854	360	4,951	2,356	.....	2,174	2,174	.....	.....	1,800	.....	.....	.....	.....	1,800	.....	
2,723	777	500	334	1,112	.....	1,309	1,309	.....	.....	.....	.....	.....	.....	.....	.....	.....	
140	140	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
150	150	.....	.....	.....	.....	192	192	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	206	206	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	166	166	.....	.....	.....	.....	.....	.....	.....	.....	.....	
51,675	21,794	2,632	19,823	3,209	4,217	21,242	20,710	532	.....	8,908	1,158	.....	.....	$7,158	595	.....	53
38,823	17,700	1,665	14,045	1,622	3,721	17,284	17,059	225	.....	8,535	1,158	.....	.....	6,782	595	.....	
6,260	2,700	703	2,130	521	206	1,400	1,093	307	.....	373	.....	.....	.....	373	.....	.....	
45	.....	45	.....	.....	.....	77	77	.....	.....	.....	.....	.....	.....	.....	.....	.....	
4,690	644	198	2,738	905	205	215	215	.....	.....	.....	.....	.....	.....	.....	.....	.....	
41	.....	6	35	.....	.....	1,215	1,215	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,816	750	15	875	91	85	1,051	1,051	.....	.....	.....	.....	.....	.....	.....	.....	.....	

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

$42,244	$23,035	$943	$15,384	$1,582	$1,400	$23,358	$19,897	$3,461	.....	$8,373	.....	.....	.....	$3,828	$4,545	.....	54
35,555	19,355	646	13,902	301	1,351	17,327	15,057	2,270	.....	7,178	.....	.....	.....	[1] 3,828	3,350	.....	
4,141	2,460	105	1,065	462	49	5,378	4,737	641	.....	.....	.....	.....	.....	.....	.....	.....	
1,177	720	.....	.....	457	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,371	500	92	417	362	.....	653	103	550	.....	1,195	.....	.....	.....	.....	1,195	.....	
41,160	28,032	4,500	8,128	508	.....	11,720	11,130	590	.....	.....	.....	.....	.....	.....	.....	.....	55
33,520	23,492	3,000	6,928	100	.....	10,920	10,330	590	.....	.....	.....	.....	.....	.....	.....	.....	
6,850	3,850	1,500	1,200	300	.....	800	800	.....	.....	.....	.....	.....	.....	.....	.....	.....	
790	690	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30,667	18,300	1,327	8,393	2,647	.....	7,835	5,120	2,584	$131	671	.....	.....	.....	.....	183	$488	56
21,547	12,617	1,157	5,919	1,854	.....	5,802	3,692	1,979	131	591	.....	.....	.....	.....	103	488	
9,113	5,683	170	2,471	789	.....	2,033	1,428	605	.....	.....	.....	.....	.....	.....	.....	.....	
7	.....	.....	3	4	.....	.....	.....	.....	.....	80	.....	.....	.....	.....	80	.....	
65,208	35,801	4,561	15,229	6,780	2,837	54,282	53,617	665	.....	1,220	.....	.....	.....	695	525	.....	57
55,151	29,709	4,287	13,145	5,657	2,353	48,069	47,442	627	.....	1,220	.....	.....	.....	[1] 695	525	.....	
10,057	6,092	274	2,084	1,123	484	6,213	6,175	38	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
58	Camden, N. J.	$436,349	$17,197	$341,280	$1,850	$30,100	$279,045	$12,679	$17,066	$540	.....
	Elementary	.....	.....	295,554	1,000	28,300	244,246	10,131	11,337	540	.....
	Secondary	.....	.....	42,103	850	1,800	31,482	2,284	5,687	.....	.....
	Normal	.....	.....	1,460	.....	.....	1,400	60	.....	.....	.....
	Night	.....	.....	2,163	.....	.....	1,917	204	42	.....	.....
59	Springfield, Mass.	639,010	23,705	495,372	8,960	36,199	401,999	13,912	32,525	.....	$1,777
	Elementary	.....	.....	336,230	8,677	22,050	282,172	9,902	12,385	.....	954
	Secondary	.....	.....	130,909	283	11,150	103,035	3,664	12,010	.....	767
	Night	.....	.....	16,002	.....	1,499	12,724	239	1,484	.....	56
	Trade	.....	.....	12,231	.....	1,500	4,068	17	6,646	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
60	Lynn, Mass.	370,541	20,244	283,661	5,600	26,338	231,426	9,856	9,955	.....	456
	Elementary	.....	.....	209,097	4,300	17,600	172,687	7,043	7,467	.....	.....
	Secondary	.....	.....	65,790	1,300	7,763	51,404	2,694	2,173	.....	456
	Night	.....	.....	8,774	.....	975	7,335	149	315	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
61	Lawrence, Mass.	365,263	9,471	275,369	3,600	14,819	240,089	6,806	10,055	.....	.....
	Elementary	.....	.....	200,963	2,000	12,000	178,510	4,328	4,125	.....	.....
	Secondary	.....	.....	35,444	.....	519	31,814	1,638	1,473	.....	.....
	Night	.....	.....	12,659	600	.....	11,400	400	250	.....	.....
	Trade	.....	.....	18,910	1,000	2,300	11,314	240	4,056	.....	.....
	Vacation	.....	.....	1,001	.....	.....	500	100	101	.....	.....
	Non-English-speaking pupils	.....	.....	6,392	.....	.....	6,242	100	50	.....	.....
62	Tacoma, Wash.	473,571	23,101	376,294	6,547	34,753	318,794	5,481	7,702	1,350	1,667
	Elementary	.....	.....	278,512	6,547	28,958	235,270	2,545	5,131	.....	61
	Secondary	.....	.....	91,647	.....	5,795	79,093	2,802	2,473	1,350	134
	Night	.....	.....	1,532	.....	.....	1,421	90	21	.....	.....
	For defectives	.....	.....	1,803	.....	.....	1,786	4	.....	.....	13
	Truant	.....	.....	2,800	.....	.....	1,224	40	77	.....	1,459
63	Des Moines, Iowa	639,648	30,178	487,130	16,459	58,246	383,995	.....	27,687	.....	743
	Elementary	.....	.....	359,662	8,108	50,357	284,842	.....	16,355	.....	.....
	Secondary	.....	.....	120,399	8,351	7,889	92,318	.....	11,120	.....	721
	Night	.....	.....	2,942	.....	.....	2,902	.....	32	.....	8
	Vacation	.....	.....	4,127	.....	.....	3,933	.....	180	.....	14
64	Wilmington, Del.	259,493	8,544	206,270	.....	2,500	188,590	13,705	1,275	.....	200
	Elementary	.....	.....	168,917	.....	.....	153,799	9,771	347	.....	.....
	Secondary	.....	.....	36,142	.....	2,500	28,550	3,934	928	.....	200
	Night	.....	.....	1,211	.....	.....	1,211	.....	.....	.....	.....
65	Kansas City, Kans.	372,557	18,459	285,001	9,675	18,569	244,415	.....	5,751	6,210	382
	Elementary	.....	.....	207,691	9,675	10,408	185,583	.....	1,826	.....	194
	Secondary	.....	.....	67,113	.....	8,160	54,964	.....	3,762	39	188
	Night	.....	.....	1,510	.....	.....	1,510	.....	.....	.....	.....
	Vacation	.....	.....	2,370	.....	.....	2,353	.....	17	.....	.....
	Library	.....	.....	6,317	.....	.....	.....	.....	146	6,171	.....
66	Yonkers, N. Y.	538,690	20,071	429,353	1,725	46,670	341,392	12,740	25,530	684	612
	Elementary	.....	.....	320,659	1,725	36,065	258,717	8,331	14,854	609	358
	Secondary	.....	.....	70,566	.....	5,085	57,871	3,620	3,690	75	225
	Normal	.....	.....	3,108	.....	1,400	1,233	253	208	.....	14
	Night	.....	.....	12,040	.....	1,020	9,348	375	1,297	.....	.....
	Trade	.....	.....	20,723	.....	3,100	12,395	161	5,062	.....	5
	Vacation	.....	.....	2,257	.....	.....	1,828	.....	429	.....	.....
67	Youngstown, Ohio	337,855	16,208	251,125	19,357	19,248	199,249	3,171	9,360	.....	740
	Elementary	.....	.....	211,980	17,057	15,553	169,862	3,171	5,592	.....	740
	Secondary	.....	.....	38,445	2,300	3,690	28,687	.....	3,768	.....	.....
	Vacation	.....	.....	700	.....	.....	700	.....	.....	.....	.....
	Library	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
68	Houston, Tex.	280,170	12,200	222,378	6,850	29,655	173,673	.....	11,846	354	.....
	Elementary	.....	.....	175,675	5,570	26,455	135,425	.....	7,871	354	.....
	Secondary	.....	.....	43,613	1,280	3,200	35,158	.....	3,975	.....	.....
	Night	.....	.....	3,090	.....	.....	3,090	.....	.....	.....	.....
69	Norfolk, Va.	191,998	6,472	145,048	9,333	17,010	113,093	994	4,084	.....	534
	Elementary	.....	.....	124,779	9,133	14,760	96,034	892	3,559	.....	401
	Secondary	.....	.....	19,328	200	2,250	16,118	102	525	.....	133
	Night	.....	.....	941	.....	.....	941	.....	.....	.....	.....
70	Duluth, Minn.	421,345	17,240	315,289	5,897	37,925	247,722	8,275	14,417	577	476
	Elementary	.....	.....	247,142	4,776	32,785	198,548	6,140	4,878	15	.....
	Secondary	.....	.....	67,870	1,121	5,140	48,912	2,135	9,524	562	476
	Vacation	.....	.....	277	.....	.....	262	.....	15	.....	.....

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—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.	Rents.	All other.	
$55,080	$34,485	$2,035	$15,143	$925	$1,892	$18,388	$17,521	$158	$709	$4,404	.....	.....	.....	$4,079	$325	.....	58
47,945	29,615	2,373	13,675	563	1,719	16,099	16,541	158	.....	4,404	.....	.....	.....	[1] 4,079	325	.....	
6,835	4,570	262	1,468	362	173	1,689	980	.....	709	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
300	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
93,063	44,725	3,296	24,699	19,865	478	25,040	24,653	387	.....	1,830	.....	$360	$1,290	.....	180	.....	59
71,863	33,575	2,879	20,396	14,634	379	19,079	18,692	387	.....	1,290	.....	.....	1,290	.....	.....	.....	
20,165	10,115	417	4,303	5,231	99	5,961	5,961	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,035	1,035	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	180	.....	.....	.....	.....	180	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	360	.....	360	.....	.....	.....	.....	
46,029	28,628	1,077	13,720	2,182	422	17,910	15,381	2,529	.....	2,697	.....	1,847	400	450	.....	.....	60
35,275	21,574	672	11,528	1,157	344	12,213	11,133	1,080	.....	856	.....	6	400	[1] 450	.....	.....	
9,718	6,018	405	2,192	1,025	78	5,697	4,248	1,449	.....	.....	.....	.....	.....	.....	.....	.....	
1,036	1,036	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,841	.....	1,841	.....	.....	.....	.....	
40,813	22,350	1,375	13,894	3,194	.....	36,913	36,913	.....	.....	2,697	.....	.....	.....	.....	2,697	.....	61
32,551	17,535	1,000	12,088	1,928	.....	27,064	27,064	.....	.....	1,000	.....	.....	.....	.....	1,000	.....	
5,121	2,700	200	1,471	750	.....	8,849	8,849	.....	.....	.....	.....	.....	.....	.....	.....	.....	
540	515	25	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,795	900	100	315	480	.....	1,000	1,000	.....	.....	1,697	.....	.....	.....	.....	1,697	.....	
146	100	10	.....	36	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
660	600	40	20	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
47,275	26,530	2,154	12,819	4,070	1,702	24,341	19,828	4,513	.....	2,560	.....	.....	740	.....	120	$1,700	62
37,112	21,255	1,606	9,954	3,002	1,295	18,831	15,508	3,323	.....	1,174	.....	.....	740	.....	120	314	
8,804	4,505	501	2,655	876	267	4,964	3,954	1,010	.....	1,379	.....	.....	.....	.....	.....	1,379	
411	190	8	124	89	.....	13	13	.....	.....	7	.....	.....	.....	.....	.....	7	
1	.....	.....	.....	.....	1	55	55	.....	.....	.....	.....	.....	.....	.....	.....	.....	
947	580	39	66	103	139	478	298	180	.....	.....	.....	.....	.....	.....	.....	.....	
84,519	47,848	3,192	26,704	6,775	.....	35,199	35,199	.....	.....	2,622	.....	2,156	466	.....	.....	.....	63
66,889	39,334	2,775	19,675	5,105	.....	29,204	29,204	.....	.....	2,622	.....	2,156	466	.....	.....	.....	
17,469	8,514	340	6,950	1,665	.....	5,995	5,995	.....	.....	.....	.....	.....	.....	.....	.....	.....	
84	.....	.....	79	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
77	.....	77	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
28,035	14,722	2,801	10,029	443	.....	16,462	13,799	2,663	.....	$132	.....	.....	.....	.....	132	.....	64
23,462	11,772	2,641	9,042	7	.....	14,021	12,384	1,637	.....	132	.....	.....	.....	.....	132	.....	
4,616	2,950	250	987	429	.....	2,441	1,415	1,026	.....	.....	.....	.....	.....	.....	.....	.....	
7	.....	.....	.....	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
51,484	30,279	1,577	14,933	4,428	267	15,951	10,889	5,062	.....	1,662	.....	.....	442	.....	393	827	65
35,226	20,703	281	11,660	2,404	178	12,595	8,600	3,995	.....	1,633	.....	.....	442	.....	393	798	
13,410	7,531	1,187	2,861	1,742	89	2,838	1,785	1,053	.....	29	.....	.....	.....	.....	.....	29	
319	307	12	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,529	1,738	97	412	282	.....	518	504	14	.....	.....	.....	.....	.....	.....	.....	.....	
56,835	31,929	1,756	17,971	5,179	.....	27,435	23,628	3,807	.....	4,996	.....	.....	3,470	1,206	320	.....	66
44,070	26,006	1,356	14,571	2,047	.....	22,737	20,040	2,697	.....	4,996	.....	.....	3,470	[1] 1,206	320	.....	
5,700	3,652	98	1,423	527	.....	3,730	3,445	285	.....	.....	.....	.....	.....	.....	.....	.....	
370	250	30	75	15	.....	98	98	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,937	726	75	1,211	1,925	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,598	1,105	137	691	665	.....	870	45	825	.....	.....	.....	.....	.....	.....	.....	.....	
160	100	60	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
48,517	28,653	7,044	8,533	2,343	1,944	14,460	13,354	.....	1,106	7,545	$1,000	.....	.....	3,953	2,592	.....	67
43,192	26,205	5,948	7,145	1,950	1,944	12,548	11,544	.....	1,004	6,545	.....	.....	.....	[1] 3,953	2,592	.....	
5,258	2,353	1,094	1,388	393	.....	1,912	1,810	.....	102	.....	.....	.....	.....	.....	.....	.....	
67	65	2	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	1,000	.....	.....	.....	.....	.....	
20,492	15,526	375	4,091	500	.....	24,001	19,469	4,532	.....	1,099	.....	.....	.....	.....	1,099	.....	68
16,112	12,456	312	3,219	125	.....	20,897	17,628	3,269	.....	1,099	.....	.....	.....	.....	1,099	.....	
4,380	3,070	63	872	375	.....	3,104	1,841	1,263	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
21,931	14,271	2,342	4,486	832	.....	12,443	9,234	3,209	.....	6,104	5,100	.....	.....	.....	812	192	69
19,191	12,771	1,992	3,841	587	.....	11,528	8,828	2,700	.....	6,032	5,100	.....	.....	.....	812	120	
2,626	1,500	350	645	131	.....	915	406	509	.....	72	.....	.....	.....	.....	.....	72	
114	.....	.....	.....	114	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
60,907	35,854	2,487	17,448	4,951	167	26,662	23,301	1,315	2,046	1,247	.....	.....	1,152	.....	95	.....	70
47,647	30,039	1,328	12,621	3,599	.....	15,845	13,524	840	1,481	1,247	.....	.....	1,152	.....	95	.....	
13,180	5,735	1,099	4,827	1,352	167	10,817	9,777	475	565	.....	.....	.....	.....	.....	.....	.....	
80	80	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
71	Fort Worth, Tex.	$235,338	$8,151	$202,160	$8,453	$31,310	$160,607	.....	$1,524	.....	$236
	Elementary	.....	.....	157,980	6,053	26,250	124,567	.....	1,002	.....	108
	Secondary	.....	.....	44,180	2,430	5,060	36,040	.....	522	.....	128
72	Somerville, Mass.	391,993	11,422	313,264	3,136	42,013	248,119	$7,961	11,464	.....	571
	Elementary	.....	.....	216,822	3,036	33,178	170,885	5,300	4,216	.....	207
	Secondary	.....	.....	80,583	.....	5,480	67,350	2,587	4,819	.....	347
	Night	.....	.....	7,656	.....	894	6,394	20	331	.....	17
	Trade	.....	.....	7,390	100	2,461	2,715	54	2,060	.....	.....
	For backward children	.....	.....	813	.....	.....	775	.....	38	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
73	St. Joseph, Mo.	380,404	17,446	247,475	5,825	14,081	219,875	1,444	5,881	$88	281
	Elementary	.....	.....	196,610	5,825	10,103	175,836	1,444	3,340	.....	62
	Secondary	.....	.....	50,231	.....	3,978	43,405	.....	2,541	88	219
	Playgrounds	.....	.....	634	.....	.....	634	.....	.....	.....	.....
74	Utica, N. Y.	328,259	11,851	248,797	4,313	26,100	202,409	964	12,981	2,030	.....
	Elementary	.....	.....	201,032	3,235	22,650	162,153	819	10,833	1,337	.....
	Secondary	.....	.....	42,112	1,078	2,700	35,508	84	2,049	693	.....
	Night	.....	.....	3,243	.....	.....	3,208	21	14	.....	.....
	Vocational	.....	.....	2,410	.....	750	1,540	40	80	.....	.....
75	Troy, N. Y.	315,052	11,859	227,953	9,125	29,614	178,336	3,583	4,015	2,571	709
	Elementary	.....	.....	179,699	8,594	22,070	141,499	3,042	2,897	1,548	49
	Secondary	.....	.....	41,122	531	4,659	33,096	541	790	1,023	482
	Normal	.....	.....	2,281	.....	2,075	.....	.....	28	.....	178
	Night	.....	.....	4,851	.....	810	3,741	.....	300	.....	.....
76	Elizabeth, N. J.	245,121	11,650	185,497	6,400	21,032	143,440	9,912	4,183	70	460
	Elementary	.....	.....	143,544	5,625	17,600	109,666	7,405	2,872	60	316
	Secondary	.....	.....	30,593	775	2,300	24,096	2,148	1,177	10	87
	Normal	.....	.....	2,700	.....	500	2,200	.....	.....	.....	.....
	Night	.....	.....	7,493	.....	632	6,311	359	134	.....	57
	Truant	.....	.....	1,167	.....	.....	1,167	.....	.....	.....	.....
77	Schenectady, N. Y.	311,848	13,153	249,180	11,650	27,525	191,614	5,892	8,638	3,475	386
	Elementary	.....	.....	204,244	11,450	23,300	154,246	5,892	6,865	2,446	45
	Secondary	.....	.....	38,376	.....	3,450	32,125	.....	1,501	984	316
	Normal	.....	.....	1,770	.....	.....	1,700	.....	.....	45	25
	Night	.....	.....	4,318	.....	775	3,543	.....	.....	.....	.....
	Open air	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Playgrounds	.....	.....	472	200	.....	.....	.....	272	.....	.....
78	Waterbury, Conn.	364,026	14,719	271,493	6,200	29,820	217,923	9,580	5,180	1,990	800
	Elementary	.....	.....	224,449	6,200	26,020	178,249	7,585	4,555	1,640	200
	Secondary	.....	.....	39,618	.....	3,800	32,248	1,995	625	350	600
	Night	.....	.....	7,426	.....	.....	7,426	.....	.....	.....	.....
79	Akron, Ohio	277,152	9,426	224,589	2,650	22,000	184,589	6,550	8,500	.....	.....
	Elementary	.....	.....	164,078	2,650	17,450	136,478	3,500	4,000	.....	.....
	Secondary	.....	.....	57,607	.....	2,750	47,357	3,000	4,500	.....	.....
	Normal	.....	.....	1,800	.....	1,800	.....	.....	.....	.....	.....
	Night	.....	.....	1,104	.....	.....	1,054	50	.....	.....	.....
80	Oklahoma City, Okla.	366,749	23,330	255,113	8,650	22,550	212,185	38	9,439	1,512	739
	Elementary	.....	.....	197,516	8,650	20,300	161,749	.....	5,680	500	637
	Secondary	.....	.....	55,661	.....	2,000	48,789	38	3,720	1,012	102
	Night	.....	.....	1,936	.....	250	1,647	.....	39	.....	.....
81	Manchester, N. H.	178,954	8,772	132,262	.....	7,500	116,783	4,373	3,304	63	239
	Elementary	.....	.....	104,400	.....	6,160	93,662	2,480	2,028	.....	61
	Secondary	.....	.....	25,745	.....	1,340	21,170	1,747	1,247	63	178
	Night	.....	.....	2,117	.....	.....	1,951	137	29	.....	.....
82	Hoboken, N. J.	335,951	19,518	303,750	.....	31,735	253,157	9,005	8,243	.....	710
	Elementary	.....	.....	254,174	.....	26,324	213,336	8,595	5,528	.....	391
	Secondary	.....	.....	33,176	.....	3,048	27,296	1,188	1,340	.....	295
	Normal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Night	.....	.....	6,240	.....	903	4,858	122	333	.....	24
	Trade	.....	.....	7,754	.....	1,460	5,295	.....	999	.....	.....
	Vacation	.....	.....	860	.....	.....	826	.....	34	.....	.....
	Truant	.....	.....	1,046	.....	.....	1,046	.....	.....	.....	.....
	Lectures	.....	.....	500	.....	.....	500	.....	.....	.....	.....
83	Evansville, Ind.	273,183	9,424	217,767	7,150	17,650	185,384	.....	6,918	.....	665
	Elementary	.....	.....	165,199	7,150	14,150	141,187	.....	2,082	.....	630
	Secondary	.....	.....	52,568	.....	3,500	44,197	.....	4,836	.....	35

[1] Pension of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—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.	Rents.	All other.	
$19,384	$12,714	$1,202	$3,197	$2,271	.....	$5,503	$4,313	$1,190	.....	$140	.....	.....	.....	.....	$140	.....	71
16,135	10,352	992	2,947	1,844	.....	4,938	3,923	1,015	.....	140	.....	.....	.....	.....	140	.....	
3,249	2,362	210	250	427	.....	565	390	175	.....	.....	.....	.....	.....	.....	.....	.....	
47,527	26,031	1,215	14,907	4,751	$623	17,691	17,643	48	.....	2,089	.....	$1,327	.....	.....	.....	$762	72
35,776	19,920	886	12,166	2,312	492	12,463	12,463	.....	.....	602	.....	30	.....	.....	.....	572	
9,034	5,145	295	2,070	1,428	96	3,664	3,664	.....	.....	190	.....	.....	.....	.....	.....	190	
1,403	237	9	410	747	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,314	729	25	261	264	35	1,564	1,516	48	.....	748	.....	748	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	549	.....	549	.....	.....	.....	.....	
56,975	36,124	4,095	13,517	3,090	149	57,793	56,324	1,444	$25	715	.....	.....	$653	.....	.....	62	73
47,434	29,977	3,938	11,370	2,050	99	39,177	38,012	1,142	23	715	.....	.....	653	.....	.....	62	
9,541	6,147	157	2,147	1,040	50	18,616	18,312	302	2	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
48,219	27,847	1,354	16,020	2,998	.....	18,980	13,948	5,032	.....	412	.....	.....	.....	.....	412	.....	74
41,069	23,561	1,165	13,765	2,578	.....	15,769	11,072	4,697	.....	412	.....	.....	.....	.....	412	.....	
5,774	3,319	162	1,933	360	.....	2,520	2,185	335	.....	.....	.....	.....	.....	.....	.....	.....	
167	167	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,209	800	27	322	60	.....	691	691	.....	.....	.....	.....	.....	.....	.....	.....	.....	
41,396	22,622	1,221	15,232	2,321	.....	8,680	8,206	474	.....	25,164	$17,360	.....	.....	$5,984	1,820	.....	75
35,117	18,865	1,006	13,808	1,438	.....	8,273	7,799	474	.....	24,739	17,360	.....	.....	5,559	1,820	.....	
5,761	3,512	215	1,424	610	.....	388	388	.....	.....	425	.....	.....	.....	425	.....	.....	
.....	.....	.....	.....	.....	.....	19	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	
518	245	.....	.....	273	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
25,478	15,699	1,326	5,631	2,796	26	19,207	17,643	1,564	.....	3,269	.....	.....	.....	2,589	700	.....	76
21,569	13,129	1,229	4,908	2,277	26	18,393	16,927	1,466	.....	1,974	.....	.....	.....	1,274	700	.....	
2,727	1,860	97	578	192	.....	717	621	96	.....	1,315	.....	.....	.....	1,315	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,182	710	.....	145	327	.....	97	95	2	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
32,167	15,246	2,714	10,869	2,727	$611	14,012	13,496	516	.....	3,336	.....	.....	.....	$3,336	.....	.....	77
26,902	12,656	2,326	9,625	1,750	545	13,016	12,500	516	.....	3,336	.....	.....	.....	3,336	.....	.....	
4,605	2,130	388	1,244	977	66	740	740	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
450	450	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
10	10	.....	.....	.....	.....	256	256	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
44,978	21,702	2,315	19,466	1,495	.....	31,704	29,642	2,062	.....	1,132	.....	.....	.....	.....	.....	$1,132	78
41,037	20,111	1,765	18,116	1,045	.....	31,354	29,642	1,712	.....	1,132	.....	.....	.....	.....	.....	1,132	
2,940	1,290	550	850	250	.....	350	.....	350	.....	.....	.....	.....	.....	.....	.....	.....	
1,001	301	.....	500	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30,863	17,516	2,100	8,990	2,257	.....	12,274	12,100	.....	174	.....	.....	.....	.....	.....	.....	.....	79
24,572	13,813	1,600	7,440	1,719	.....	10,000	10,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6,098	3,510	500	1,550	538	.....	2,274	2,100	.....	174	.....	.....	.....	.....	.....	.....	.....	
193	193	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
41,369	23,307	5,810	10,009	568	1,675	44,248	40,466	2,988	794	2,689	.....	.....	.....	.....	$1,540	1,149	80
33,011	16,995	5,181	9,115	548	1,172	42,371	38,724	2,853	794	2,689	.....	.....	.....	.....	1,540	1,149	
8,358	6,312	629	894	20	503	1,877	1,742	135	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
26,888	11,603	815	11,386	2,712	372	10,133	8,867	660	606	899	.....	.....	$456	.....	.....	443	81
22,533	9,429	736	9,977	2,077	314	8,196	7,615	.....	581	899	.....	.....	456	.....	.....	443	
4,043	2,100	79	1,409	407	48	1,667	1,012	660	25	.....	.....	.....	.....	.....	.....	.....	
312	74	.....	.....	228	10	240	240	.....	.....	.....	.....	.....	.....	.....	.....	.....	
36,217	22,044	1,898	9,402	2,873	.....	17,460	14,772	2,249	439	9,006	.....	.....	1,785	5,496	1,725	.....	82
30,155	18,306	1,795	8,298	1,756	.....	16,007	13,668	1,900	439	5,496	.....	.....	.....	[1] 5,496	.....	.....	
2,328	1,800	41	398	89	.....	702	353	349	.....	1,500	.....	.....	.....	.....	1,500	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,785	.....	.....	1,785	.....	.....	.....	
1,227	318	.....	225	684	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,698	900	59	450	289	.....	687	687	.....	.....	.....	.....	.....	.....	.....	.....	.....	
809	720	3	31	55	.....	64	64	.....	.....	225	.....	.....	.....	.....	225	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
32,110	22,897	735	7,393	511	574	13,055	12,172	883	.....	827	84	.....	.....	.....	300	443	83
26,578	19,702	524	5,300	388	574	10,943	10,060	883	.....	827	84	.....	.....	.....	300	443	
5,532	3,195	211	2,003	123	.....	2,112	2,112	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
84	Wilkes-Barre, Pa.	$255,081	$10,182	$194,175	$2,250	$30,000	$142,773	$9,549	$9,604	.....	.....
	Elementary	.....	.....	166,466	2,250	27,500	120,387	8,799	7,530	.....	.....
	Secondary	.....	.....	27,499	.....	2,500	22,175	750	2,074	.....	.....
	Night	.....	.....	210	.....	.....	210	.....	.....	.....	.....
85	Erie, Pa.	252,149	17,371	194,507	2,232	19,193	138,901	9,985	7,682	$16,457	$57
	Elementary	.....	.....	141,943	2,232	14,304	111,470	8,211	5,726	.....	.....
	Secondary	.....	.....	34,175	.....	3,759	26,786	1,636	1,937	.....	57
	Normal	.....	.....	1,236	.....	970	152	102	12	.....	.....
	Night	.....	.....	696	.....	160	493	36	7	.....	.....
	Library	.....	.....	16,457	.....	.....	.....	.....	.....	16,457	.....
86	Peoria, Ill.	352,572	22,311	263,972	16,037	34,905	203,111	350	7,947	672	950
	Elementary	.....	.....	213,653	14,143	29,555	164,324	350	4,441	322	518
	Secondary	.....	.....	49,343	1,894	5,350	37,936	.....	3,381	350	432
	Night	.....	.....	976	.....	.....	851	.....	125	.....	.....
87	Fort Wayne, Ind.	260,640	8,710	194,270	8,090	22,395	149,610	129	5,289	8,508	249
	Elementary	.....	.....	142,933	8,090	19,395	111,011	129	3,756	552	.....
	Secondary	.....	.....	41,293	.....	3,000	36,558	.....	1,533	.....	202
	Normal	.....	.....	2,088	.....	.....	2,041	.....	.....	.....	47
	Library	.....	.....	7,956	.....	.....	.....	.....	.....	7,956	.....
88	Harrisburg, Pa.	310,644	18,708	231,921	2,900	8,797	194,926	7,513	16,639	.....	1,146
	Elementary	.....	.....	175,355	2,900	4,463	154,573	4,222	9,197	.....	.....
	Secondary	.....	.....	52,964	.....	4,334	37,260	3,097	7,307	.....	966
	Normal	.....	.....	1,219	.....	.....	1,000	99	40	.....	80
	Night	.....	.....	992	.....	.....	892	30	70	.....	.....
	For backward children	.....	.....	563	.....	.....	513	40	10	.....	.....
	Truant	.....	.....	728	.....	.....	688	25	15	.....	.....
	Play grounds	.....	.....	100	.....	.....	.....	.....	.....	.....	100
89	Savannah, Ga.	145,577	5,418	128,713	1,200	12,175	114,123	.....	1,215	.....	.....
	Elementary	.....	.....	104,984	1,200	10,800	92,317	.....	667	.....	.....
	Secondary	.....	.....	23,729	.....	1,375	21,806	.....	548	.....	.....
90	Jacksonville, Fla.	102,507	9,011	74,790	900	11,036	61,200	.....	1,654	.....	.....
	Elementary	.....	.....	56,826	.....	8,336	47,722	.....	768	.....	.....
	Secondary	.....	.....	15,019	900	2,700	10,543	.....	876	.....	.....
	Night	.....	.....	885	.....	.....	875	.....	10	.....	.....
	Vacation	.....	.....	2,060	.....	.....	2,060	.....	.....	.....	.....
91	East St. Louis, Ill.	219,511	20,070	151,788	3,794	17,031	123,948	479	5,444	1,072	.....
	Elementary	.....	.....	130,765	3,794	14,531	106,282	456	4,935	767	.....
	Secondary	.....	.....	20,505	.....	2,500	17,176	23	501	305	.....
	Night	.....	.....	498	.....	.....	490	.....	8	.....	.....
92	Terre Haute, Ind.	259,018	26,413	197,427	2,675	.....	190,064	.....	4,423	221	44
	Elementary	.....	.....	163,657	2,275	.....	157,210	.....	3,953	209	10
	Secondary	.....	.....	33,770	400	.....	32,854	.....	470	12	34
93	Holyoke, Mass.	269,688	12,673	203,368	5,940	21,973	158,689	7,336	9,020	.....	410
	Elementary	.....	.....	151,848	4,731	16,893	119,204	5,898	4,939	.....	183
	Secondary	.....	.....	42,265	1,209	3,704	32,479	1,237	3,450	.....	186
	Night	.....	.....	9,255	.....	1,376	7,006	201	631	.....	41
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
94	Portland, Me.	289,235	6,236	210,679	5,625	18,050	171,237	7,807	7,323	498	139
	Elementary	.....	.....	162,442	5,150	13,800	133,805	5,000	4,519	168	.....
	Secondary	.....	.....	46,453	475	4,250	35,740	2,807	2,712	330	139
	Night	.....	.....	1,784	.....	.....	1,692	.....	92	.....	.....
95	South Bend, Ind.	225,647	11,740	167,646	8,080	18,453	128,804	362	4,899	6,198	850
	Elementary	.....	.....	128,218	5,717	15,953	101,054	362	3,350	1,086	696
	Secondary	.....	.....	33,748	2,363	2,500	26,589	.....	1,549	593	154
	Night	.....	.....	1,161	.....	.....	1,161	.....	.....	.....	.....
	Library	.....	.....	4,519	.....	.....	.....	.....	.....	4,519	.....
96	Charleston, S. C.	116,958	4,973	74,432	1,282	11,830	59,790	40	352	875	263
	Elementary	.....	.....	61,431	1,282	10,152	48,882	34	221	709	151
	Secondary	.....	.....	12,285	.....	1,457	10,413	6	131	166	112
	Night	.....	.....	716	.....	221	495	.....	.....	.....	.....
	Collegiate	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—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.	Rents.	All other.	
$31,906	$18,449	$1,959	$9,730	$1,768	.....	$18,818	$17,742	$1,076	.....	.....	.....	.....	.....	.....	.....	.....	84
29,121	17,199	1,459	8,930	1,533	.....	15,348	14,272	1,076	.....	.....	.....	.....	.....	.....	.....	.....	
2,735	1,200	500	800	235	.....	3,470	3,470	.....	.....	.....	.....	.....	.....	.....	.....	.....	
50	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30,117	18,873	118	9,405	1,374	$347	10,154	9,800	354	.....	.....	.....	.....	.....	.....	.....	.....	85
24,862	15,013	90	8,364	1,081	314	6,769	6,451	318	.....	.....	.....	.....	.....	.....	.....	.....	
4,837	3,595	25	891	293	33	3,385	3,349	36	.....	.....	.....	.....	.....	.....	.....	.....	
208	130	3	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
210	135	.....	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
34,798	21,544	1,571	9,773	1,739	171	30,212	27,983	1,882	$347	$1,279	.....	.....	.....	$25	$1,254	.....	86
27,118	17,004	1,431	7,772	780	131	21,473	20,401	1,072	.....	1,279	.....	.....	.....	[1] 25	1,254	.....	
7,680	4,540	140	2,001	959	40	8,739	7,582	810	347	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
37,113	17,096	2,870	9,824	6,612	711	19,997	16,875	1,725	1,397	550	.....	$471	.....	.....	.....	$79	87
27,112	13,110	1,350	7,951	4,144	557	16,977	14,156	1,444	1,377	471	.....	471	.....	.....	.....	.....	
7,236	3,396	223	1,529	1,934	154	3,020	2,719	281	20	.....	.....	.....	.....	.....	.....	.....	
590	590	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,175	.....	1,297	344	534	.....	.....	.....	.....	.....	79	.....	.....	.....	.....	.....	79	
40,584	24,835	1,732	11,155	2,343	519	12,530	11,623	907	.....	6,901	.....	.....	.....	4,961	1,940	.....	88
31,326	19,547	1,220	8,547	1,604	408	8,897	8,680	217	.....	4,135	.....	.....	.....	4,135	.....	.....	
8,991	5,161	512	2,568	639	111	3,633	2,943	690	.....	2,766	.....	.....	.....	826	1,940	.....	
267	127	.....	40	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,306	5,601	796	1,809	100	.....	2,996	2,228	768	.....	144	.....	.....	.....	.....	144	.....	89
7,178	4,761	723	1,658	36	.....	2,996	2,228	768	.....	144	.....	.....	.....	.....	144	.....	
1,128	840	73	151	64	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
7,725	4,341	1,603	1,388	393	.....	9,953	8,533	1,420	.....	1,028	.....	.....	$1,028	.....	.....	.....	90
6,171	3,301	1,352	1,185	333	.....	7,686	6,266	1,420	.....	1,028	.....	.....	1,028	.....	.....	.....	
1,244	730	251	203	60	.....	2,267	2,267	.....	.....	.....	.....	.....	.....	.....	.....	.....	
135	135	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
175	175	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
31,644	22,022	1,397	4,853	2,925	447	14,682	10,554	4,128	.....	1,347	.....	.....	.....	.....	1,347	.....	91
28,449	20,347	1,228	4,184	2,320	370	13,991	9,870	4,121	.....	1,347	.....	.....	.....	.....	1,347	.....	
2,965	1,500	168	669	551	77	691	684	7	.....	.....	.....	.....	.....	.....	.....	.....	
230	175	1	.....	54	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
28,945	20,405	.....	7,303	821	416	6,238	4,921	700	612	.....	.....	.....	.....	.....	.....	.....	92
25,431	18,045	.....	6,448	577	361	5,594	4,501	576	517	.....	.....	.....	.....	.....	.....	.....	
3,514	2,360	.....	855	244	55	639	420	124	95	.....	.....	.....	.....	.....	.....	.....	
39,381	19,126	980	14,402	4,049	824	12,480	12,305	30	145	1,786	.....	594	883	.....	.....	309	93
27,791	13,410	848	10,312	2,545	676	11,041	10,905	30	106	968	.....	.....	883	.....	.....	85	
8,493	4,446	132	2,643	1,124	148	1,439	1,400	.....	39	224	.....	.....	.....	.....	.....	224	
3,097	1,270	.....	1,447	380	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	594	.....	594	.....	.....	.....	.....	
39,498	22,382	965	14,022	1,999	130	30,643	27,005	3,132	506	2,179	$206	.....	1,243	.....	730	.....	94
34,495	19,734	844	12,238	1,598	81	24,010	21,125	2,506	379	828	.....	.....	828	.....	.....	.....	
4,603	2,448	121	1,784	201	49	6,633	5,880	626	127	1,351	206	.....	415	.....	730	.....	
400	200	.....	.....	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
36,457	17,488	867	11,628	5,632	842	9,215	7,847	384	984	589	.....	274	315	.....	.....	.....	95
28,471	13,498	804	9,351	4,142	676	8,175	6,857	334	984	589	.....	274	315	.....	.....	.....	
5,596	2,680	23	1,838	1,196	160	702	652	50	.....	.....	.....	.....	.....	.....	.....	.....	
400	400	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,690	910	40	439	293	6	338	338	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,670	3,063	165	955	947	540	6,026	4,781	703	542	25,857	24,260	.....	.....	1,504	.....	93	96
4,851	2,558	149	772	832	540	5,206	3,961	703	542	2,297	700	.....	.....	[1] 1,504	.....	93	
774	460	16	183	115	.....	820	820	.....	.....	13,350	13,350	.....	.....	.....	.....	.....	
45	45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	10,210	10,210	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries[a] and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
97	Brockton, Mass.	$300,853	$8,404	$234,645	$5,219	$8,930	$204,011	$6,449	$9,590	.....	$446
	Elementary	.....	.....	170,632	4,319	2,610	153,904	4,153	5,646	.....	.....
	Secondary	.....	.....	53,295	.....	6,320	41,630	2,076	2,823	.....	446
	Night	.....	.....	9,297	.....	.....	8,252	220	825	.....	.....
	Vacation	.....	.....	225	.....	.....	225	.....	.....	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Playgrounds	.....	.....	1,196	900	.....	.....	.....	296	.....	.....
98	Passaic, N. J.	251,665	12,344	207,272	.....	16,752	173,381	4,300	12,557	$69	213
	Elementary	.....	.....	171,206	.....	13,266	143,818	3,633	10,344	69	76
	Secondary	.....	.....	30,356	.....	3,081	24,652	404	2,082	.....	137
	Night	.....	.....	5,710	.....	405	4,911	263	131	.....	.....
99	Bayonne, N. J.	334,982	14,960	268,394	.....	26,321	219,262	10,674	11,075	.....	852
	Elementary	.....	.....	215,450	.....	23,000	177,572	8,547	5,920	.....	411
	Secondary	.....	.....	46,575	.....	3,041	35,936	2,082	5,088	.....	428
	Night	.....	.....	6,359	.....	280	5,754	245	67	.....	13
100	Johnstown, Pa.	196,466	17,600	146,257	6,880	11,108	115,331	5,672	6,750	.....	516
	Elementary	.....	.....	117,604	4,560	9,308	95,196	4,083	4,417	.....	130
	Secondary	.....	.....	28,563	2,320	1,800	20,135	1,589	2,333	.....	386
101	Wichita, Kans.	182,257	6,975	135,408	1,900	12,957	114,706	.....	2,906	2,834	105
	Elementary	.....	.....	104,318	1,400	10,127	90,903	.....	1,888	.....	.....
	Secondary	.....	.....	27,446	500	2,830	22,993	.....	1,018	.....	105
	Normal	.....	.....	810	.....	.....	810	.....	.....	.....	.....
	Library	.....	.....	2,834	.....	.....	.....	.....	.....	2,834	.....
102	Covington, Ky.	163,162	10,243	127,328	.....	14,200	108,652	310	3,839	.....	325
	Elementary	.....	.....	110,633	.....	12,200	95,842	310	2,281	.....	.....
	Secondary	.....	.....	16,693	.....	2,000	12,810	.....	1,558	.....	325
103	Allentown, Pa.	170,874	13,631	119,743	2,400	15,206	91,064	10,298	.....	.....	781
	Elementary	.....	.....	96,456	2,400	13,200	71,804	8,271	.....	.....	781
	Secondary	.....	.....	21,677	.....	2,000	17,650	2,027	.....	.....	.....
	Night	.....	.....	1,610	.....	.....	1,610	.....	.....	.....	.....
104	Pawtucket, R. I.	239,467	9,755	172,256	4,600	13,830	141,564	8,371	3,734	157	.....
	Elementary	.....	.....	140,778	3,586	9,363	118,345	6,919	2,449	116	.....
	Secondary	.....	.....	25,156	1,014	2,655	18,899	1,396	1,151	41	.....
	Night	.....	.....	6,322	.....	1,812	4,220	56	134	.....	.....
105	Springfield, Ill.	235,745	11,770	181,030	8,650	27,150	136,208	1,090	7,782	150	.....
	Elementary	.....	.....	139,113	7,060	22,750	101,977	958	6,368	.....	.....
	Secondary	.....	.....	35,278	850	2,800	30,175	93	1,210	150	.....
	Normal	.....	.....	5,876	740	1,600	3,367	39	130	.....	.....
	Night	.....	.....	763	.....	.....	689	.....	74	.....	.....
106	Altoona, Pa.	215,137	16,160	163,077	3,500	17,505	131,310	5,101	5,661	.....	.....
	Elementary	.....	.....	133,907	3,182	15,705	107,155	3,351	4,514	.....	.....
	Secondary	.....	.....	29,088	318	1,800	24,073	1,750	1,147	.....	.....
	Night	.....	.....	82	.....	.....	82	.....	.....	.....	.....
107	Mobile, Ala.	105,638	8,845	82,456	5,100	8,780	67,714	.....	633	.....	229
	Elementary	.....	.....	61,472	5,100	4,780	51,050	.....	518	.....	24
	Secondary	.....	.....	20,984	.....	4,000	16,664	.....	115	.....	205
108	Canton, Ohio.	196,985	8,981	152,871	4,435	19,650	123,366	2,926	1,828	.....	666
	Elementary	.....	.....	122,305	4,435	19,650	93,882	1,994	1,678	.....	666
	Secondary	.....	.....	30,566	.....	.....	29,484	932	150	.....	.....
109	Saginaw, Mich.	251,512	13,641	188,788	6,675	6,125	156,526	4,559	9,472	4,576	855
	Elementary	.....	.....	123,424	6,075	1,525	106,191	3,170	6,057	.....	406
	Secondary	.....	.....	55,455	600	3,800	46,200	1,359	3,395	.....	101
	Normal	.....	.....	1,550	.....	800	700	30	20	.....	.....
	Night	.....	.....	1,000	.....	.....	1,000	.....	.....	.....	.....
	Trade	.....	.....	985	.....	.....	985	.....	.....	.....	.....
	For defectives	.....	.....	1,000	.....	.....	1,000	.....	.....	.....	.....
	Athletics	.....	.....	450	.....	.....	450	.....	.....	.....	.....
	Library	.....	.....	4,924	.....	.....	.....	.....	.....	4,576	348

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911—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.	Rents.	All other.	
$43,253	$21,218	$1,378	$17,638	$2,303	$656	$12,767	$12,767	.....	.....	$1,784	.....	$376	$796	.....	$605	$7	97
34,071	16,101	778	15,864	891	437	11,540	11,540	.....	.....	803	.....	.....	796	.....	.....	7	
7,615	4,252	600	1,774	770	219	1,108	1,108	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,267	565	.....	.....	702	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
300	300	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	376	.....	376	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	119	119	.....	.....	605	.....	.....	.....	.....	605	.....	
22,185	8,192	1,355	8,198	4,285	155	9,864	8,711	$1,153	.....	.....	.....	.....	.....	.....	.....	.....	98
16,911	5,194	1,225	7,173	3,173	146	9,343	8,692	651	.....	.....	.....	.....	.....	.....	.....	.....	
3,926	2,425	105	1,025	362	9	521	19	502	.....	.....	.....	.....	.....	.....	.....	.....	
1,348	573	25	.....	750	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
29,868	18,510	1,914	7,577	1,613	254	17,345	15,309	2,036	.....	4,425	.....	.....	.....	$3,225	1,200	.....	99
21,962	13,490	1,493	6,348	611	20	14,682	13,258	1,424	.....	4,425	.....	.....	.....	[1] 3,225	1,200	.....	
7,048	4,700	421	1,229	464	234	2,634	1,022	612	.....	.....	.....	.....	.....	.....	.....	.....	
858	320	.....	.....	538	.....	29	29	.....	.....	.....	.....	.....	.....	.....	.....	.....	
25,533	16,049	343	4,447	4,501	193	7,076	6,010	1,066	.....	.....	.....	.....	.....	.....	.....	.....	100
22,919	14,364	253	4,041	4,081	180	5,911	5,527	384	.....	.....	.....	.....	.....	.....	.....	.....	
2,614	1,685	90	406	420	13	1,165	483	682	.....	.....	.....	.....	.....	.....	.....	.....	
20,443	12,088	3,290	4,710	285	70	18,394	16,211	2,183	.....	1,037	.....	.....	.....	.....	1,037	.....	101
18,435	11,140	2,850	4,240	135	70	16,808	14,925	1,883	.....	1,037	.....	.....	.....	.....	1,037	.....	
1,563	648	420	470	25	.....	1,586	1,286	300	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
445	300	20	.....	125	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
18,214	12,890	1,021	3,307	996	.....	6,466	5,487	979	.....	913	.....	.....	.....	.....	913	.....	102
15,968	11,470	901	2,977	620	.....	4,978	4,211	767	.....	913	.....	.....	.....	.....	913	.....	
2,246	1,420	120	330	376	.....	1,488	1,276	212	.....	.....	.....	.....	.....	.....	.....	.....	
19,486	11,293	592	7,040	561	.....	16,412	14,827	1,265	$320	1,602	.....	.....	.....	.....	210	1,392	103
17,856	10,323	517	6,455	561	.....	15,912	14,327	1,265	320	1,602	.....	.....	.....	.....	210	1,392	
1,505	845	75	585	.....	.....	500	500	.....	.....	.....	.....	.....	.....	.....	.....	.....	
125	125	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
38,559	19,415	1,325	14,369	3,450	.....	18,897	18,227	670	.....	.....	.....	.....	.....	.....	.....	.....	104
34,854	17,536	1,065	14,484	2,769	.....	18,463	17,843	620	.....	.....	.....	.....	.....	.....	.....	.....	
3,039	1,435	226	885	493	.....	429	379	50	.....	.....	.....	.....	.....	.....	.....	.....	
666	444	34	.....	188	.....	5	5	.....	.....	.....	.....	.....	.....	.....	.....	.....	
21,993	11,705	689	6,090	2,010	1,499	20,472	19,501	971	.....	480	.....	.....	.....	.....	480	.....	105
17,810	9,335	589	4,991	1,680	1,215	14,721	13,925	796	.....	180	.....	.....	.....	.....	180	.....	
3,013	1,670	67	813	244	219	5,396	5,336	60	.....	300	.....	.....	.....	.....	300	.....	
1,012	600	22	286	57	47	355	240	115	.....	.....	.....	.....	.....	.....	.....	.....	
158	100	11	.....	29	18	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
29,413	20,640	1,042	5,420	1,615	696	6,487	6,058	429	.....	.....	.....	.....	.....	.....	.....	.....	106
20,184	14,370	909	3,273	1,091	521	4,581	4,152	429	.....	.....	.....	.....	.....	.....	.....	.....	
9,219	6,240	133	2,147	524	175	1,906	1,906	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
5,794	3,604	576	1,233	336	645	7,758	4,633	3,125	.....	785	.....	.....	.....	600	185	.....	107
4,372	2,288	496	933	142	513	6,971	4,059	2,912	.....	785	.....	.....	.....	[1] 600	185	.....	
1,422	716	80	300	194	132	787	574	213	.....	.....	.....	.....	.....	.....	.....	.....	
24,890	17,195	722	6,349	624	.....	10,243	9,156	1,087	.....	.....	.....	.....	.....	.....	.....	.....	108
21,819	15,575	642	4,992	610	.....	9,509	8,490	1,019	.....	.....	.....	.....	.....	.....	.....	.....	
3,071	1,620	80	1,357	14	.....	734	666	68	.....	.....	.....	.....	.....	.....	.....	.....	
35,435	20,890	246	10,498	2,972	829	13,648	12,190	1,458	.....	.....	.....	.....	.....	.....	.....	.....	109
21,746	13,347	190	5,785	1,843	581	8,737	7,441	1,296	.....	.....	.....	.....	.....	.....	.....	.....	
12,591	6,490	46	4,688	1,119	248	4,911	4,749	162	.....	.....	.....	.....	.....	.....	.....	.....	
120	75	10	25	10	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
600	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
378	378	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
110	Binghamton, N. Y.	$168,044	$6,075	$134,873	$2,250	$19,000	$108,926	$3,006	$1,531	.....	$160
	Elementary	.....	.....	106,790	1,500	16,600	84,559	2,781	1,350	.....	.....
	Secondary	.....	.....	26,595	750	2,400	23,164	.....	121	.....	160
	Night	.....	.....	1,058	.....	.....	858	200	.....	.....	.....
	Truant	.....	.....	430	.....	.....	345	25	60	.....	.....
111	Sioux City, Iowa	238,468	8,168	170,607	6,950	24,643	132,704	.....	5,790	$400	120
	Elementary	.....	.....	139,388	4,800	21,360	109,538	.....	3,490	200	.....
	Secondary	.....	.....	31,219	2,150	3,283	23,166	.....	2,300	200	120
112	Atlantic City, N. J.	269,913	16,909	194,569	6,950	16,750	152,736	13,451	4,173	.....	509
	Elementary	.....	.....	146,137	6,000	13,700	113,386	11,251	1,800	.....	.....
	Secondary	.....	.....	42,625	950	3,050	33,853	2,000	2,263	.....	509
	Night	.....	.....	4,698	.....	.....	4,388	200	110	.....	.....
	Lectures	.....	.....	1,109	.....	.....	1,109	.....	.....	.....	.....
113	Rockford, Ill.	235,482	18,540	153,112	6,619	8,280	130,816	.....	7,033	364	.....
	Elementary	.....	.....	110,240	6,619	5,700	92,558	.....	5,360	3	.....
	Secondary	.....	.....	42,171	.....	2,580	37,557	.....	1,673	361	.....
	Night	.....	.....	701	.....	.....	701	.....	.....	.....	.....
114	Lancaster, Pa.	151,921	8,012	100,968	1,400	14,020	78,066	4,083	3,399	.....	.....
	Elementary	.....	.....	76,009	900	10,400	59,727	3,083	1,899	.....	.....
	Secondary	.....	.....	22,700	500	3,500	17,000	700	1,000	.....	.....
	Night	.....	.....	2,259	.....	120	1,339	300	500	.....	.....
	Library	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
115	Springfield, Ohio	189,172	7,294	141,686	6,000	18,450	110,593	2,917	3,404	.....	317
	Elementary	.....	.....	114,086	4,200	16,650	88,238	2,017	2,831	.....	150
	Secondary	.....	.....	27,600	1,800	1,800	22,360	900	573	.....	167
116	Little Rock, Ark.	149,376	15,734	111,676	3,500	2,800	101,105	.....	2,851	1,200	220
	Elementary	.....	.....	87,015	3,500	.....	79,749	.....	2,566	1,200	.....
	Secondary	.....	.....	24,661	.....	2,800	21,356	.....	285	.....	220
117	Sacramento, Cal.	288,927	10,520	228,807	11,200	20,700	187,298	209	8,657	423	320
	Elementary	.....	.....	174,387	9,400	17,150	141,120	209	6,236	272	.....
	Secondary	.....	.....	46,953	1,800	3,550	39,056	.....	2,121	136	320
	Night	.....	.....	7,437	.....	.....	7,122	.....	300	15	.....
118	Pueblo, Colo.	202,738	15,362	148,045	.....	11,375	125,749	1,717	8,095	150	929
	Elementary	.....	.....	116,354	.....	7,755	100,066	1,717	6,156	.....	660
	Secondary	.....	.....	30,450	.....	3,620	24,481	.....	1,930	150	269
	Night	.....	.....	1,185	.....	.....	1,176	.....	9	.....	.....
	Play grounds	.....	.....	26	.....	.....	26	.....	.....	.....	.....
119	Chattanooga, Tenn.	105,558	4,432	85,096	2,625	10,742	68,646	.....	2,046	.....	137
	Elementary	.....	.....	68,397	2,625	8,492	54,847	.....	2,433	.....	.....
	Secondary	.....	.....	16,120	.....	2,250	13,220	.....	513	.....	137
	Night	.....	.....	579	.....	.....	579	.....	.....	.....	.....
120	Bay City, Mich.	186,747	8,815	141,876	4,250	16,300	110,034	4,928	4,849	600	915
	Elementary	.....	.....	104,455	4,250	11,750	80,294	3,942	3,879	.....	340
	Secondary	.....	.....	34,306	.....	3,500	27,675	986	970	600	575
	Normal	.....	.....	2,115	.....	1,050	1,065	.....	.....	.....	.....
	For defectives	.....	.....	1,000	.....	.....	1,000	.....	.....	.....	.....
121	York, Pa.	155,616	11,563	112,382	4,850	5,642	87,918	4,405	9,418	.....	149
	Elementary	.....	.....	93,417	4,650	3,552	72,933	3,479	8,803	.....	.....
	Secondary	.....	.....	18,965	200	2,090	14,985	926	615	.....	149
122	Malden, Mass.	241,057	6,527	185,566	4,041	18,128	150,352	5,557	6,497	.....	991
	Elementary	.....	.....	130,919	4,041	14,712	103,897	4,250	3,211	.....	778
	Secondary	.....	.....	49,172	.....	3,416	41,633	985	2,989	.....	169
	Night	.....	.....	5,475	.....	.....	4,822	312	297	.....	44
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
123	New Britain, Conn.	169,691	7,966	125,190	9,262	3,218	103,625	3,862	4,108	429	686
	Elementary	.....	.....	99,747	7,247	.....	85,097	3,807	2,835	229	532
	Secondary	.....	.....	23,018	2,015	3,218	16,575	.....	870	200	131
	Night	.....	.....	2,425	.....	.....	1,953	55	304	.....	23
124	Haverhill, Mass.	213,189	6,428	161,831	2,800	11,450	136,308	8,926	947	600	800
	Elementary	.....	.....	124,113	1,470	8,200	107,607	5,961	464	.....	391
	Secondary	.....	.....	34,027	1,330	3,250	25,307	2,838	338	600	364
	Night	.....	.....	3,691	.....	.....	3,394	127	125	.....	45
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....

[1] Pensions for employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
$19,391	$11,726	$1,191	$5,977	$497	.....	$7,405	$6,661	$744	.....	$300	.....	$300	.....	.....	.....	.....	110
16,666	10,025	1,000	5,270	371	.....	6,156	5,739	417	.....	300	.....	300	.....	.....	.....	.....	
2,671	1,701	137	707	126	.....	1,249	922	327	.....	.....	.....	.....	.....	.....	.....	.....	
54	.....	54	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
35,267	20,137	1,862	11,817	1,451	.....	20,254	18,230	2,024	.....	4,172	.....	.....	$3,293	.....	$879	.....	111
31,455	18,507	1,513	10,359	1,076	.....	18,127	16,213	1,914	.....	4,086	.....	.....	3,293	.....	793	.....	
3,812	1,630	349	1,458	375	.....	2,127	2,017	110	.....	86	.....	.....	.....	.....	86	.....	
33,082	16,596	2,683	9,241	4,362	.....	25,102	24,274	828	.....	251	.....	.....	.....	.....	.....	$251	112
25,620	13,546	2,033	7,041	3,000	.....	20,074	19,274	800	.....	.....	.....	.....	.....	.....	.....	.....	
6,862	2,800	850	2,000	1,212	.....	5,028	5,000	28	.....	251	.....	.....	.....	.....	.....	251	
600	250	.....	200	150	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
35,765	21,731	628	11,369	2,037	.....	28,065	28,065	.....	.....	.....	.....	.....	.....	.....	.....	.....	113
26,036	15,979	508	8,826	723	.....	24,633	24,633	.....	.....	.....	.....	.....	.....	.....	.....	.....	
9,682	5,705	120	2,543	1,314	.....	3,432	3,432	.....	.....	.....	.....	.....	.....	.....	.....	.....	
47	47	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
20,73	12,302	.....	6,739	1,690	$19,085	19,085	19,085	.....	.....	3,125	$1,000	.....	.....	.....	.....	2,125	114
18,959	10,427	.....	5,239	1,293	.....	16,535	16,535	.....	.....	1,543	.....	.....	.....	.....	.....	1,543	
3,632	1,850	.....	1,500	282	.....	2,550	2,550	.....	.....	582	.....	.....	.....	.....	.....	582	
140	25	.....	.....	115	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,000	1,000	.....	.....	.....	.....	.....	
22,006	15,268	460	5,926	332	.....	15,859	14,615	1,243	.....	2,327	.....	.....	.....	$2,327	.....	.....	115
18,879	13,128	385	5,134	232	.....	15,165	13,966	1,199	.....	2,327	.....	.....	.....	[1] 2,327	.....	.....	
3,127	2,160	75	792	100	.....	694	650	44	.....	.....	.....	.....	.....	.....	.....	.....	
15,443	7,010	800	4,970	2,043	620	6,523	5,177	1,346	.....	.....	.....	.....	.....	.....	.....	.....	116
12,616	5,430	655	4,052	1,859	620	5,571	4,225	1,346	.....	.....	.....	.....	.....	.....	.....	.....	
2,827	1,580	145	918	184	.....	952	952	.....	.....	.....	.....	.....	.....	.....	.....	.....	
24,010	17,095	2,219	2,657	2,039	.....	25,230	23,447	1,783	.....	360	.....	.....	.....	.....	360	.....	117
18,207	13,075	1,842	2,158	1,132	.....	21,893	20,806	1,087	.....	360	.....	.....	.....	.....	360	.....	
4,413	3,120	327	299	667	.....	3,337	2,641	696	.....	.....	.....	.....	.....	.....	.....	.....	
1,390	900	50	200	240	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
26,348	17,442	1,772	4,475	2,562	97	12,752	9,415	3,337	.....	231	.....	.....	156	.....	75	.....	118
19,657	13,373	1,232	3,579	1,412	61	9,874	7,118	2,756	.....	156	.....	.....	156	.....	.....	.....	
6,512	3,897	537	892	1,150	36	2,859	2,278	581	.....	.....	.....	.....	.....	.....	.....	.....	
179	172	3	4	.....	.....	19	19	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	75	.....	.....	.....	.....	75	.....	
8,646	6,070	356	1,760	460	.....	7,096	5,686	1,410	.....	288	.....	.....	.....	.....	288	.....	119
7,668	5,460	305	1,562	341	.....	6,653	5,568	1,085	.....	288	.....	.....	.....	.....	288	.....	
873	550	51	198	74	.....	443	118	325	.....	.....	.....	.....	.....	.....	.....	.....	
105	60	.....	.....	45	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
20,294	12,870	.....	6,575	849	.....	15,762	15,058	704	.....	.....	.....	.....	.....	.....	.....	.....	120
16,986	11,070	.....	5,260	656	.....	12,038	11,934	104	.....	.....	.....	.....	.....	.....	.....	.....	
3,308	1,800	.....	1,315	193	.....	3,724	3,124	600	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
21,764	13,396	369	5,476	2,533	.....	9,907	9,117	790	.....	.....	.....	.....	.....	.....	.....	.....	121
18,291	11,766	329	4,781	1,415	.....	8,988	8,198	790	.....	.....	.....	.....	.....	.....	.....	.....	
3,473	1,620	40	695	1,118	.....	919	919	.....	.....	.....	.....	.....	.....	.....	.....	.....	
34,660	15,945	1,219	14,844	2,576	76	13,976	11,820	2,156	.....	328	.....	328	.....	.....	.....	.....	122
22,901	10,516	817	10,600	892	76	11,936	9,780	2,156	.....	.....	.....	.....	.....	.....	.....	.....	
11,072	5,322	402	4,244	1,104	.....	2,040	2,040	.....	.....	.....	.....	.....	.....	.....	.....	.....	
687	107	.....	.....	580	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	328	.....	328	.....	.....	.....	.....	
24,110	11,126	569	9,168	2,361	866	12,013	9,733	2,280	.....	402	.....	.....	402	.....	.....	.....	123
18,838	9,277	498	7,071	1,453	530	8,707	6,447	2,260	.....	402	.....	.....	402	.....	.....	.....	
3,689	1,650	71	1,417	223	327	3,306	3,286	20	.....	.....	.....	.....	.....	.....	.....	.....	
1,583	199	.....	700	685	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
32,403	17,252	1,034	11,415	2,549	153	7,504	5,934	1,570	.....	5,023	.....	2,258	2,140	.....	625	.....	124
23,221	11,747	827	9,024	1,500	123	6,731	5,684	1,047	.....	2,765	.....	.....	2,140	.....	625	.....	
8,854	5,426	207	2,391	800	30	773	250	523	.....	1,615	.....	1,615	.....	.....	.....	.....	
328	79	.....	.....	249	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	643	.....	643	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
125	Salem, Mass.	$168,570	$6,883	$128,344	$2,400	$5,973	$111,387	$3,529	$3,549	.....	$1,506
	Elementary	.....	.....	93,412	2,400	3,100	83,783	2,078	1,818	.....	233
	Secondary	.....	.....	32,027	.....	2,873	24,699	1,451	1,731	.....	1,273
	Night	.....	.....	2,641	.....	.....	2,641	.....	.....	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Lectures	.....	.....	264	.....	.....	264	.....	.....	.....	.....
126	Lincoln, Nebr.	233,677	10,044	180,076	2,200	14,720	146,807	5,226	11,123	.....	.....
	Elementary	.....	.....	131,749	2,200	10,665	106,965	3,641	8,278	.....	.....
	Secondary	.....	.....	48,327	.....	4,055	39,842	1,585	2,845	.....	.....
127	Berkeley, Cal.	329,561	13,152	281,353	8,115	21,031	239,930	.....	9,613	$2,155	509
	Elementary	.....	.....	205,064	8,115	16,985	170,465	.....	7,457	2,042	.....
	Secondary	.....	.....	76,289	.....	4,046	69,465	.....	2,156	113	509
128	Davenport, Iowa.	238,206	8,572	169,227	6,177	21,900	136,702	.....	3,948	500	.....
	Elementary	.....	.....	131,560	6,177	19,400	104,500	.....	983	500	.....
	Secondary	.....	.....	37,667	.....	2,500	32,202	.....	2,965	.....	.....
129	Topeka, Kans.	238,964	7,620	185,065	3,500	2,650	173,176	965	4,774	.....	.....
	Elementary	.....	.....	141,526	2,000	.....	136,210	916	2,400	.....	.....
	Secondary	.....	.....	43,134	1,500	2,650	36,561	49	2,374	.....	.....
	Night	.....	.....	405	.....	.....	405	.....	.....	.....	.....
130	McKeesport, Pa.	211,573	19,598	152,942	10,284	16,444	110,083	4,946	9,830	.....	1,375
	Elementary	.....	.....	113,810	6,423	14,298	83,014	3,160	6,621	.....	294
	Secondary	.....	.....	32,963	3,841	2,000	21,872	1,236	2,959	.....	1,055
	Normal	.....	.....	4,093	.....	.....	3,643	300	150	.....	.....
	Night	.....	.....	1,650	.....	146	1,154	250	100	.....	.....
	Playgrounds	.....	.....	426	.....	.....	400	.....	.....	.....	26
131	Flint, Mich.	139,258	5,055	94,877	4,350	7,775	64,715	4,950	9,096	3,991	.....
	Elementary	.....	.....	64,127	4,350	5,875	50,952	950	2,000	.....	.....
	Secondary	.....	.....	25,184	.....	1,900	12,188	4,000	7,096	.....	.....
	Normal	.....	.....	1,575	.....	.....	1,575	.....	.....	.....	.....
	Library	.....	.....	3,991	.....	.....	.....	.....	.....	3,991	.....
132	Tampa, Fla.	66,476	4,859	54,619	.....	7,400	45,698	.....	1,521	.....	.....
	Elementary	.....	.....	44,255	.....	5,700	37,719	.....	836	.....	.....
	Secondary	.....	.....	10,364	.....	1,700	7,979	.....	685	.....	.....
	Normal	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
133	San Diego, Cal.	230,218	9,759	175,192	7,200	20,680	139,469	.....	5,738	2,105	.....
	Elementary	.....	.....	124,416	7,200	17,380	93,844	.....	4,771	1,221	.....
	Secondary	.....	.....	50,547	.....	3,300	45,405	.....	958	884	.....
	Night	.....	.....	229	.....	.....	220	.....	9	.....	.....
134	El Paso, Tex.	181,835	9,629	149,967	4,320	11,924	129,357	567	3,711	.....	88
	Elementary	.....	.....	131,110	4,320	10,124	112,675	567	3,424	.....	.....
	Secondary	.....	.....	18,857	.....	1,800	16,682	.....	287	.....	88
135	Wheeling, W. Va.	165,683	11,689	126,158	5,650	13,800	94,534	179	1,995	8,021	1,979
	Elementary	.....	.....	102,874	5,650	11,550	82,484	179	1,571	.....	1,440
	Secondary	.....	.....	15,263	.....	2,250	12,050	.....	424	.....	539
	Library	.....	.....	8,021	.....	.....	.....	.....	.....	8,021	.....
136	Racine, Wis.	158,276	6,270	129,054	5,321	15,546	101,254	.....	6,214	719	.....
	Elementary	.....	.....	103,570	4,354	13,253	80,724	.....	4,695	544	.....
	Secondary	.....	.....	23,111	967	2,293	18,588	.....	1,088	175	.....
	For defectives	.....	.....	2,373	.....	.....	1,942	.....	431	.....	.....
137	Kalamazoo, Mich.	197,333	11,258	155,382	6,756	13,479	126,104	175	4,207	4,582	79
	Elementary	.....	.....	104,942	5,163	9,700	87,054	175	2,831	.....	19
	Secondary	.....	.....	41,471	1,593	3,779	34,663	.....	1,376	.....	60
	Night	.....	.....	2,007	.....	.....	2,007	.....	.....	.....	.....
	Vacation	.....	.....	1,555	.....	.....	1,555	.....	.....	.....	.....
	For defectives	.....	.....	825	.....	.....	825	.....	.....	.....	.....
	Library	.....	.....	4,582	.....	.....	.....	.....	.....	4,582	.....
138	Superior, Wis.	204,215	8,750	150,849	7,150	14,955	118,536	3,957	6,205	.....	46
	Elementary	.....	.....	112,346	6,200	11,840	90,140	3,246	920	.....	.....
	Secondary	.....	.....	37,412	950	3,115	27,346	670	5,285	.....	46
	For defectives	.....	.....	1,091	.....	.....	1,050	41	.....	.....	.....
139	Augusta, Ga.	125,085	5,660	91,842	1,282	5,025	79,232	.....	6,223	.....	80
	Elementary	.....	.....	72,747	855	3,375	63,519	.....	4,998	.....	.....
	Secondary	.....	.....	19,095	427	1,650	15,713	.....	1,225	.....	80

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1901—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.	Rents.	All other.	
$26,036	$14,906	$545	$8,310	$2,875	.....	$4,662	$4,662	.....	.....	$2,045	$800	$595	$650	.....	.....	.....	125
18,361	8,489	363	7,271	2,238	.....	3,396	3,396	.....	.....	650	.....	.....	650	.....	.....	.....	
7,910	6,270	182	1,039	419	.....	1,266	1,266	.....	.....	.....	.....	.....	.....	.....	.....	.....	
365	147	.....	.....	218	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,395	800	595	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
22,168	11,676	1,120	7,571	1,801	.....	18,262	17,710	$552	.....	3,127	.....	.....	1,500	.....	$200	$1,427	126
17,514	9,513	910	5,726	1,365	.....	15,308	14,809	499	.....	2,807	.....	.....	1,500	.....	200	1,107	
4,654	2,163	210	1,845	436	.....	2,954	2,901	53	.....	320	.....	.....	.....	.....	.....	320	
26,282	18,699	1,007	4,441	1,895	$240	8,524	6,698	1,826	.....	250	.....	.....	.....	.....	250	.....	127
20,359	14,720	939	3,266	1,194	240	6,231	4,540	1,691	.....	250	.....	.....	.....	.....	250	.....	
5,923	3,979	68	1,175	701	.....	2,293	2,158	135	.....	.....	.....	.....	.....	.....	.....	.....	
28,509	17,789	1,652	8,177	613	278	31,898	27,205	4,693	.....	.....	.....	.....	.....	.....	.....	.....	128
19,638	11,700	1,114	6,051	495	278	29,204	24,511	4,693	.....	.....	.....	.....	.....	.....	.....	.....	
8,871	6,089	538	2,126	118	.....	2,694	2,694	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30,196	15,330	456	8,859	4,378	1,173	14,230	14,017	213	.....	1,853	.....	.....	.....	.....	.....	1,853	129
22,022	12,244	371	6,102	2,367	938	11,472	11,259	213	.....	1,092	.....	.....	.....	.....	.....	1,092	
8,174	3,086	85	2,757	2,011	235	2,758	2,758	.....	.....	761	.....	.....	.....	.....	.....	761	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
27,977	16,260	1,895	5,107	4,011	704	9,882	9,168	664	$50	1,174	1,000	.....	.....	.....	.....	174	130
22,188	13,600	1,466	4,061	2,616	445	7,416	6,712	664	40	1,174	1,000	.....	.....	.....	.....	174	
5,029	2,340	379	896	1,180	234	2,276	2,266	.....	10	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
760	320	50	150	215	25	190	190	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
15,707	7,445	.....	7,729	533	.....	23,619	22,119	1,500	.....	.....	.....	.....	.....	.....	.....	.....	131
13,002	5,765	.....	6,763	474	.....	19,369	18,056	1,313	.....	.....	.....	.....	.....	.....	.....	.....	
2,225	1,200	.....	966	59	.....	4,250	4,063	187	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
480	480	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
3,976	2,636	1,065	275	.....	.....	2,998	2,540	458	.....	24	.....	.....	.....	.....	24	.....	132
3,435	2,249	939	247	.....	.....	2,805	2,510	295	.....	24	.....	.....	.....	.....	24	.....	
541	387	126	28	.....	.....	193	30	163	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
24,195	15,150	3,673	1,336	4,036	.....	21,047	20,598	449	.....	25	.....	.....	.....	.....	25	.....	133
16,387	10,822	2,143	878	2,544	.....	10,365	9,940	425	.....	25	.....	.....	.....	.....	25	.....	
7,778	4,308	1,530	455	1,485	.....	10,682	10,658	24	.....	.....	.....	.....	.....	.....	.....	.....	
30	20	.....	3	7	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
15,199	8,942	850	3,260	2,147	.....	6,462	4,130	2,332	.....	578	.....	.....	.....	.....	578	.....	134
13,558	7,981	790	2,976	1,811	.....	5,603	3,716	1,887	.....	578	.....	.....	.....	.....	578	.....	
1,641	961	60	284	336	.....	859	414	445	.....	.....	.....	.....	.....	.....	.....	.....	
15,418	7,435	425	6,458	932	168	12,393	12,393	.....	.....	25	.....	25	.....	.....	.....	.....	135
11,628	6,180	350	4,818	112	168	10,061	10,061	.....	.....	25	.....	25	.....	.....	.....	.....	
3,790	1,255	75	1,640	820	.....	2,332	2,332	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
18,040	10,643	.....	6,966	431	.....	4,912	4,912	.....	.....	.....	.....	.....	.....	.....	.....	.....	136
15,401	9,200	.....	5,897	304	.....	4,014	4,014	.....	.....	.....	.....	.....	.....	.....	.....	.....	
2,639	1,443	.....	1,069	127	.....	898	898	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
22,670	12,124	399	8,404	1,223	520	8,023	7,574	449	.....	.....	.....	.....	.....	.....	.....	.....	137
13,643	6,894	256	5,504	627	362	6,611	6,162	449	.....	.....	.....	.....	.....	.....	.....	.....	
6,765	4,240	81	2,035	250	158	1,040	1,040	.....	.....	.....	.....	.....	.....	.....	.....	.....	
348	150	38	.....	160	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30	.....	.....	30	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
1,884	840	24	835	185	.....	372	372	.....	.....	.....	.....	.....	.....	.....	.....	.....	
30,965	20,589	383	8,626	318	1,049	13,148	10,123	3,025	.....	503	.....	.....	503	.....	.....	.....	138
27,606	18,589	286	7,686	203	842	11,249	9,137	2,112	.....	436	.....	.....	436	.....	.....	.....	
3,289	2,000	97	940	115	137	1,899	986	913	.....	67	.....	.....	67	.....	.....	.....	
70	.....	.....	.....	.....	70	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,888	3,645	1,136	2,386	1,721	.....	18,695	17,923	772	.....	.....	.....	.....	.....	.....	.....	.....	139
7,235	2,970	889	1,909	1,467	.....	14,430	13,658	772	.....	.....	.....	.....	.....	.....	.....	.....	
1,653	675	247	477	254	.....	4,265	4,265	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free textbooks.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
140	Macon, Ga.	$102,229	$5,203	$83,311	$1,800	$11,907	$67,796	.....	$1,580	.....	$228
	Elementary	.....	.....	62,234	1,200	8,707	51,506	.....	796	.....	25
	Secondary	.....	.....	19,837	600	3,200	15,090	.....	744	.....	203
	Normal	.....	.....	1,240	.....	.....	1,200	.....	40	.....	.....
141	Newton, Mass.	354,597	14,862	278,456	10,088	27,921	221,912	$7,103	11,062	.....	370
	Elementary	.....	.....	174,011	8,050	19,400	137,997	3,031	5,263	.....	270
	Secondary	.....	.....	98,221	2,038	7,846	79,053	3,660	5,499	.....	100
	Night	.....	.....	3,590	.....	500	2,573	392	125	.....	.....
	Vacation	.....	.....	1,015	.....	175	720	.....	120	.....	.....
	For deficient children	.....	.....	1,619	.....	.....	1,564	.....	55	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
142	Butte, Mont.	225,347	9,684	169,051	16,103	1,260	140,150	2,070	7,574	$1,306	288
	Elementary	.....	.....	133,836	13,938	.....	112,382	2,070	5,249	.....	197
	Secondary	.....	.....	32,616	2,165	.....	26,429	.....	2,025	1,306	91
	Truant	.....	.....	2,599	.....	1,260	1,339	.....	.....	.....	.....
143	Woonsocket, R. I.	111,013	6,726	80,875	2,550	10,682	63,527	1,657	1,751	510	198
	Elementary	.....	.....	67,842	2,550	7,985	54,295	1,382	1,249	250	131
	Secondary	.....	.....	10,708	.....	2,022	7,777	270	313	260	66
	Night	.....	.....	2,325	.....	675	1,455	5	189	.....	1
144	Chester, Pa.	140,486	12,922	97,460	2,898	1,662	82,217	4,574	5,447	483	179
	Elementary	.....	.....	78,593	2,172	.....	68,155	3,912	4,354	.....	.....
	Secondary	.....	.....	18,867	726	1,662	14,062	662	1,093	483	179
145	Montgomery, Ala.	96,665	4,954	79,053	2,884	1,800	72,474	.....	1,723	.....	172
	Elementary	.....	.....	58,128	2,686	.....	54,037	.....	1,267	.....	138
	Secondary	.....	.....	20,648	198	1,800	18,160	.....	456	.....	.....
	Night	.....	.....	277	.....	.....	277	.....	.....	.....	34
146	Fitchburg, Mass.	153,959	6,610	115,536	2,175	4,464	99,456	5,652	2,947	750	92
	Elementary	.....	.....	78,346	2,175	2,124	68,761	3,842	1,444	.....	.....
	Secondary	.....	.....	34,737	.....	2,340	28,334	1,810	1,411	750	92
	Night	.....	.....	2,453	.....	.....	2,361	.....	92	.....	.....
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
147	Dubuque, Iowa	122,169	7,594	88,562	4,440	9,470	72,516	34	1,202	721	179
	Elementary	.....	.....	69,886	4,440	7,670	57,016	34	726	.....	.....
	Secondary	.....	.....	18,676	.....	1,800	15,500	.....	476	721	179
148	Galveston, Tex.	110,522	6,646	86,133	5,355	.....	78,588	.....	2,139	51	.....
	Elementary	.....	.....	70,098	5,355	.....	63,219	.....	1,497	27	.....
	Secondary	.....	.....	16,035	.....	.....	15,369	.....	642	24	.....
149	Elmira, N. Y.	137,842	7,453	109,014	2,890	16,222	86,226	152	2,495	1,029	.....
	Elementary	.....	.....	81,230	2,890	13,802	61,413	140	2,344	641	.....
	Secondary	.....	.....	26,485	.....	2,420	23,514	12	151	388	.....
	Night	.....	.....	1,299	.....	.....	1,299	.....	.....	.....	.....
150	New Castle, Pa.	141,923	7,899	109,348	7,515	8,515	85,584	3,691	3,542	.....	301
	Elementary	.....	.....	91,051	6,660	7,660	70,302	3,647	2,705	.....	77
	Secondary	.....	.....	17,710	855	855	14,695	244	837	.....	224
	Night	.....	.....	587	.....	.....	587	.....	.....	.....	.....
151	West Hoboken, N. J.	183,428	8,027	145,041	.....	13,660	115,990	9,951	5,314	.....	106
	Elementary	.....	.....	128,557	.....	12,150	102,703	8,808	4,896	.....	.....
	Secondary	.....	.....	13,917	.....	1,250	11,000	1,143	413	.....	106
	Night	.....	.....	2,411	.....	260	2,131	.....	.....	.....	.....
	Lectures	.....	.....	156	.....	.....	156	.....	.....	.....	.....
152	Knoxville, Tenn.	91,733	4,010	73,555	2,166	11,142	58,871	.....	983	100	293
	Elementary	.....	.....	58,853	2,166	9,642	46,066	.....	804	100	75
	Secondary	.....	.....	14,702	.....	1,500	12,805	.....	179	.....	218
153	Hamilton, Ohio.	162,456	10,640	118,889	.....	12,150	101,886	845	3,027	900	81
	Elementary	.....	.....	97,071	.....	10,050	83,264	845	2,012	900	.....
	Secondary	.....	.....	21,818	.....	2,100	18,622	.....	1,015	.....	81
154	Springfield, Mo.	116,278	8,451	85,320	682	2,622	78,252	.....	2,364	1,400	.....
	Elementary	.....	.....	57,652	682	.....	56,175	.....	690	105	.....
	Secondary	.....	.....	27,668	.....	2,622	22,077	.....	1,674	1,295	.....

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSE OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							City number.
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	
$6,162	$3,800	$306	$1,653	$403	.....	$7,320	$6,406	$914	.....	$233	$100	.....	.....	$133	.....	.....	140
5,169	3,155	245	1,446	323	.....	6,333	5,602	731	.....	233	100	.....	.....	[1] 133	.....	.....	
993	645	61	207	80	.....	987	804	183	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
41,225	21,637	1,321	17,643	624	.....	17,376	17,159	217	.....	2,678	60	$224	$1,843	.....	$551	.....	141
28,141	14,695	1,121	11,899	426	.....	12,367	12,367	.....	.....	2,207	60	.....	1,596	.....	551	.....	
12,770	6,628	200	5,744	198	.....	5,009	4,792	217	.....	.....	.....	.....	.....	.....	.....	.....	
314	314	.....	.....	.....	.....	.....	.....	.....	.....	128	.....	.....	128	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	119	.....	.....	119	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	224	.....	224	.....	.....	.....	.....	
34,806	15,478	1,050	12,514	1,255	$4,509	11,675	8,503	2,382	$790	131	.....	.....	.....	.....	.....	$131	142
23,901	12,030	739	9,486	810	836	9,203	6,973	2,230	.....	131	.....	.....	.....	.....	.....	131	
5,471	2,779	311	1,897	275	209	1,314	1,162	152	.....	.....	.....	.....	.....	.....	.....	.....	
5,434	669	.....	1,131	170	3,464	1,158	368	.....	790	.....	.....	.....	.....	.....	.....	.....	
14,268	6,320	514	6,381	904	149	9,144	8,932	212	.....	.....	.....	.....	.....	.....	.....	.....	143
12,605	5,500	472	5,871	660	102	8,882	8,670	212	.....	.....	.....	.....	.....	.....	.....	.....	
1,198	560	41	510	40	47	244	244	.....	.....	.....	.....	.....	.....	.....	.....	.....	
465	260	1	.....	204	.....	18	18	.....	.....	.....	.....	.....	.....	.....	.....	.....	
20,527	12,314	1,875	5,000	1,338	.....	9,537	9,512	.....	25	40	40	.....	.....	.....	.....	.....	144
16,861	10,439	1,500	4,000	922	.....	8,325	8,300	.....	25	40	40	.....	.....	.....	.....	.....	
3,666	1,875	375	1,000	416	.....	1,212	1,212	.....	.....	.....	.....	.....	.....	.....	.....	.....	
8,506	4,706	486	1,959	694	661	3,466	1,133	2,333	.....	686	.....	.....	.....	.....	686	.....	145
4,989	2,491	386	1,286	265	561	2,796	1,033	1,763	.....	686	.....	.....	.....	.....	686	.....	
3,467	2,200	100	653	414	100	670	100	570	.....	.....	.....	.....	.....	.....	.....	.....	
50	15	.....	20	15	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
19,689	10,034	336	8,390	929	.....	10,094	10,094	.....	.....	2,030	.....	60	1,970	.....	.....	.....	146
15,352	7,624	257	7,107	364	.....	7,547	7,547	.....	.....	1,970	.....	.....	1,970	.....	.....	.....	
4,027	2,100	79	1,283	565	.....	2,547	2,547	.....	.....	.....	.....	.....	.....	.....	.....	.....	
310	310	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	60	.....	60	.....	.....	.....	.....	
16,637	8,490	1,281	5,186	1,680	.....	9,376	9,001	375	.....	.....	.....	.....	.....	.....	.....	.....	147
14,040	7,280	1,045	4,407	1,308	.....	8,231	7,941	290	.....	.....	.....	.....	.....	.....	.....	.....	
2,597	1,210	236	779	372	.....	1,145	1,060	85	.....	.....	.....	.....	.....	.....	.....	.....	
6,885	5,110	648	999	128	.....	10,258	9,358	900	.....	600	.....	.....	.....	.....	600	.....	148
5,519	4,034	558	824	103	.....	8,958	8,158	800	.....	600	.....	.....	.....	.....	600	.....	
1,366	1,076	90	175	25	.....	1,300	1,200	100	.....	.....	.....	.....	.....	.....	.....	.....	
15,212	7,360	717	6,516	409	210	4,122	4,040	82	.....	2,041	41	.....	.....	2,000	.....	.....	149
12,867	6,597	525	5,291	284	170	3,633	3,607	26	.....	2,041	41	.....	.....	[1] 2,000	.....	.....	
2,345	763	192	1,225	125	40	489	433	56	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
16,743	10,990	742	3,863	773	375	7,681	7,681	.....	.....	252	.....	.....	.....	.....	252	.....	150
15,160	10,014	630	3,636	543	337	7,452	7,452	.....	.....	252	.....	.....	.....	.....	252	.....	
1,487	880	112	227	230	38	229	229	.....	.....	.....	.....	.....	.....	.....	.....	.....	
96	96	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
20,234	10,094	1,995	7,265	880	.....	10,126	7,869	1,597	660	.....	.....	.....	.....	.....	.....	.....	151
17,769	9,184	1,805	6,176	604	.....	10,001	7,744	1,597	660	.....	.....	.....	.....	.....	.....	.....	
1,804	840	170	726	68	.....	125	125	.....	.....	.....	.....	.....	.....	.....	.....	.....	
661	70	20	363	208	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
9,236	6,562	477	1,625	292	280	4,932	3,374	1,558	.....	.....	.....	.....	.....	.....	.....	.....	152
7,117	4,933	400	1,384	162	238	3,834	2,939	895	.....	.....	.....	.....	.....	.....	.....	.....	
2,119	1,629	77	241	130	42	1,098	435	663	.....	.....	.....	.....	.....	.....	.....	.....	
16,863	11,127	1,550	3,640	546	.....	15,144	14,467	677	.....	920	.....	.....	.....	920	.....	.....	153
14,588	9,837	1,275	3,120	356	.....	12,212	11,685	527	.....	920	.....	.....	.....	[1] 920	.....	.....	
2,275	1,290	275	520	190	.....	2,932	2,782	150	.....	.....	.....	.....	.....	.....	.....	.....	
16,245	11,000	402	3,617	1,226	.....	5,722	5,247	475	.....	540	.....	.....	.....	.....	540	.....	154
13,250	9,451	290	2,643	866	.....	4,275	3,976	300	.....	540	.....	.....	.....	.....	540	.....	
2,995	1,549	112	974	360	.....	1,447	1,271	175	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
155	East Orange, N. J.	$227,487	$12,097	$173,874	$4,565	$25,050	$132,796	$4,203	$6,960	$250	$50
	Elmentary			133,303	4,565	21,050	100,366	2,602	4,698		22
	Secondary			40,571		4,000	32,430	1,601	2,262	250	28
	Playground										
156	Quincy, Ill.	132,717	9,230	102,682	6,464	16,250	77,241		2,104	361	262
	Elementary			80,742	5,052	14,450	59,416		1,624	200	
	Secondary			21,940	1,412	1,800	17,825		480	161	262
157	Roanoke, Va.	99,755	3,412	84,849	500	9,450	73,540	238	856	65	200
	Elementary			67,304	500	8,145	57,634	237	584	65	139
	Secondary			14,781		1,305	13,157		258		61
	Night			2,764			2,749	1	14		
158	Lexington, Ky.	112,012	6,677	87,781	1,250	10,400	70,359	730	4,940		102
	Elementary			72,517	850	8,600	59,259	665	3,115		28
	Secondary			15,264	400	1,800	11,100	65	1,825		74
159	Huntington, W. Va.	90,901	11,728	64,999	2,258	10,215	48,008	375	1,100	2,224	819
	Elementary			53,150	2,258	8,145	40,553	375	1,000		819
	Secondary			9,625		2,070	7,455		100		
	Library			2,224						2,224	
160	Joliet, Ill.	150,372	11,574	102,354	2,746	3,189	89,994	27	5,564	834	
	Elementary			75,250	2,746	770	66,563	27	4,861	283	
	Secondary			26,297		2,419	22,657		670	551	
	Night			807			774		33		
161	Auburn, N. Y.	130,436	8,497	97,383	7,725	15,082	70,871	754	2,771	133	47
	Elementary			73,978	6,475	10,825	53,773	754	2,080	71	
	Secondary			21,648	1,250	4,257	15,418		614	62	47
	Normal			815			800		15		
	Night			942			880		62		
162	Charlotte, N. C.	59,938	2,459	49,470		6,446	42,324	107	386		207
	Elementary			39,889		4,946	34,343	107	336		157
	Secondary			9,581		1,500	7,981		50		50
163	Taunton, Mass	150,271	5,419	109,651	2,400	6,900	93,020	3,975	3,033		323
	Elementary			88,477	2,160	4,700	76,953	2,422	1,992		250
	Secondary			17,516	240	2,200	12,424	1,553	1,026		73
	Night			2,958			2,943		15		
	For backward children			700			700				
164	Everett, Mass.	203,000	6,166	155,123	5,212	20,276	115,207	6,073	7,137		618
	Elementary			119,389	5,106	17,542	86,977	4,701	4,664		399
	Secondary			30,587	106	2,520	24,641	1,725	1,376		219
	Night			5,147		214	3,589	247	1,097		
	Truant										
165	Portsmouth, Va.	57,253	2,770	46,092		7,500	38,061	21	347		163
	Elementary			39,980		6,000	33,561	21	298		100
	Secondary			5,662		1,500	4,050		49		63
	Night			450			450				
166	Pittsfield, Mass.	175,720	5,642	132,368	3,565	9,880	105,150	5,227	8,403		143
	Elementary			104,343	3,385	7,400	83,527	3,498	6,472		61
	Secondary			26,186	180	2,480	20,380	1,481	1,608		57
	Night			1,839			1,243	248	323		25
167	Quincy, Mass.	177,346	4,959	143,859	3,850	5,570	121,397	5,987	6,759	34	262
	Elementary			99,209	3,850		89,653	1,797	3,900		
	Secondary			42,961		5,570	30,355	3,939	2,818	34	248
	Night			1,689			1,389	251	35		14
	Truant										
168	Cedar Rapids, Iowa	171,962	9,283	134,488	7,954	12,380	102,860	2,934	6,400	420	1,540
	Elementary			102,139	4,703	10,180	79,622	2,180	4,673		781
	Secondary			31,506	3,251	2,200	22,395	754	1,727	420	759
	Night			843			843				

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

EXPENSES OF OPERATION OF SCHOOL PLANT.						EXPENSES OF MAINTENANCE OF SCHOOL PLANT.				MISCELLANEOUS EXPENSES.							
Total.	Wages of janitors and other employees.	Janitors' supplies.	Fuel.	Water, light, and power.	All other.	Total.	Repairs.	Insurance.	All other.	Total.	Payments to private schools and institutions.	Payments to schools and institutions of other civil divisions.	Transportation of pupils.	Pensions.	Rents.	All other.	City number.
$25,551	$15,681	$971	$7,710	$1,189	.....	$15,108	$12,851	$2,257	.....	$857	.....	.....	.....	$857	.....	.....	155
21,259	13,109	820	6,624	706	.....	12,819	11,183	1,636	.....	392	.....	.....	.....	392	.....	.....	
3,599	1,879	151	1,086	483	.....	1,734	1,113	621	.....	465	.....	.....	.....	465	.....	.....	
693	693	.....	.....	.....	.....	555	555	.....	.....	.....	.....	.....	.....	.....	.....	.....	
16,115	10,437	175	4,999	504	.....	4,690	3,902	788	.....	.....	.....	.....	.....	.....	.....	.....	156
13,235	8,577	150	4,304	204	.....	4,088	3,330	758	.....	.....	.....	.....	.....	.....	.....	.....	
2,880	1,860	25	695	300	.....	602	572	30	.....	.....	.....	.....	.....	.....	.....	.....	
7,908	4,782	150	1,963	733	$280	3,586	2,543	1,043	.....	.....	.....	.....	.....	.....	.....	.....	157
6,694	4,034	125	1,703	552	280	3,211	2,221	990	.....	.....	.....	.....	.....	.....	.....	.....	
1,066	748	25	260	33	.....	375	322	53	.....	.....	.....	.....	.....	.....	.....	.....	
148	.....	.....	.....	148	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
10,307	6,822	1,117	2,115	163	90	7,183	6,063	1,120	.....	64	.....	.....	.....	.....	$64	.....	158
8,359	5,502	882	1,824	79	72	6,165	5,279	886	.....	64	.....	.....	.....	.....	64	.....	
1,948	1,320	235	291	84	18	1,018	784	234	.....	.....	.....	.....	.....	.....	.....	.....	
11,966	7,822	438	2,823	883	.....	2,043	2,043	.....	.....	165	.....	.....	$55	.....	110	.....	159
10,789	6,982	376	2,623	808	.....	1,843	1,843	.....	.....	165	.....	.....	55	.....	110	.....	
1,177	840	62	200	75	.....	200	200	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
23,888	14,329	704	7,880	894	81	11,586	11,338	548	.....	670	.....	.....	.....	.....	670	.....	160
18,566	11,116	552	6,433	354	81	10,319	10,190	129	.....	.....	.....	.....	.....	.....	.....	.....	
4,998	3,090	122	1,313	473	.....	1,567	1,148	419	.....	670	.....	.....	.....	.....	670	.....	
324	123	.....	.....	67	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
19,345	9,584	984	7,416	1,361	.....	5,211	4,316	895	.....	.....	.....	.....	.....	.....	.....	.....	161
15,200	6,841	656	6,966	737	.....	4,469	3,636	833	.....	.....	.....	.....	.....	.....	.....	.....	
4,082	2,680	328	450	624	.....	742	680	62	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
63	63	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
6,133	3,894	711	1,276	12	240	1,799	1,769	30	.....	77	.....	.....	.....	.....	77	.....	162
5,217	3,129	661	1,176	11	240	1,449	1,419	30	.....	77	.....	.....	.....	.....	77	.....	
916	765	50	100	1	.....	350	350	.....	.....	.....	.....	.....	.....	.....	.....	.....	
25,681	10,601	425	13,027	823	805	7,482	6,912	570	.....	1,838	.....	.....	1,838	.....	.....	.....	163
21,209	9,117	383	10,776	333	600	6,760	6,225	535	.....	1,838	.....	.....	1,838	.....	.....	.....	
3,703	1,370	42	2,051	35	205	722	687	35	.....	.....	.....	.....	.....	.....	.....	.....	
969	314	.....	200	455	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
29,936	15,046	1,473	10,848	2,529	40	11,233	11,018	210	$5	542	.....	$542	.....	.....	.....	.....	164
23,285	12,298	1,254	8,546	1,155	32	7,241	7,043	195	3	399	.....	399	.....	.....	.....	.....	
5,412	2,516	219	1,998	671	8	3,992	3,975	15	2	.....	.....	.....	.....	.....	.....	.....	
1,239	232	.....	304	703	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	143	.....	143	.....	.....	.....	.....	
4,100	2,424	254	1,405	.....	17	2,617	2,509	108	.....	1,674	.....	.....	.....	.....	1,565	$109	165
3,127	1,701	229	1,180	.....	17	2,542	2,434	108	.....	1,665	.....	.....	.....	.....	1,565	100	
944	700	25	219	.....	.....	75	75	.....	.....	9	.....	.....	.....	.....	.....	9	
29	23	.....	6	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
22,239	11,023	691	8,703	1,482	340	11,772	6,883	4,889	.....	3,699	.....	.....	1,650	1,500	.....	549	166
18,845	9,474	580	7,483	1,013	295	9,893	6,142	3,751	.....	3,531	.....	.....	1,650	[1] 1,500	.....	381	
3,227	1,503	111	1,220	348	45	1,879	741	1,138	.....	168	.....	.....	.....	.....	.....	168	
167	46	.....	.....	121	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
21,889	11,737	383	8,997	757	15	5,157	5,157	.....	.....	1,482	$219	.....	900	.....	360	3	167
16,237	8,750	358	6,917	212	.....	4,175	4,175	.....	.....	1,330	70	.....	900	.....	360	.....	
5,341	2,850	25	2,080	371	15	982	982	.....	.....	3	.....	.....	.....	.....	.....	3	
311	137	.....	.....	174	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	149	149	.....	.....	.....	.....	.....	
24,318	12,267	368	9,900	1,783	.....	1,667	634	1,033	.....	2,206	.....	523	8	.....	1,675	.....	168
19,275	9,452	248	8,159	1,416	.....	1,097	424	673	.....	2,206	.....	523	8	.....	1,675	.....	
5,043	2,815	120	1,741	367	.....	570	210	360	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text-books.	Other supplies used in instruction.	School libraries.	All other.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
169	Oshkosh, Wis.	$151,132	$4,619	$100,312	$9,978	$13,300	$74,061	$372	$2,225	$336	$40
	Elementary			73,061	6,014	11,200	54,132	363	1,301	51	
	Secondary			25,260	3,964	2,100	17,978		893	285	40
	Night			398			398				
	For defectives			1,593			1,553	9	31		
170	Perth Amboy, N. J.	145,450	6,190	113,717	2,150	8,050	97,153	6,284		80	
	Elementary			96,054	1,480	6,050	83,040	5,484			
	Secondary			17,663	670	2,000	14,113	800		80	
171	Lansing, Mich.	134,388	4,450	89,847		5,050	78,417			6,380	
	Elementary			60,092			60,092				
	Secondary			23,375		5,050	18,325				
	Library			6,380						6,380	
172	Pasadena, Cal.	292,662	13,379	235,214	5,400	13,740	207,965		5,066	2,892	151
	Elementary			177,900	5,400	10,700	156,039		4,012	1,749	
	Secondary			57,314		3,040	51,926		1,054	1,143	151
173	Amsterdam, N. Y.	84,528	4,867	67,174	2,900	11,750	48,942	957	1,793	682	150
	Elementary			50,121	2,700	9,700	36,127	540	704	310	40
	Secondary			16,311	200	2,050	12,073	417	1,089	372	110
	Night			742			742				
174	Jackson, Mich.	121,201	8,530	88,747	2,700	9,488	72,065	50	2,800	1,604	40
	Elementary			66,686	1,350	7,513	55,990	50	1,983		
	Secondary			21,861	1,350	1,975	16,075		817	1,604	40
175	Jamestown, N. Y.	146,315	8,615	111,047	3,465	17,315	78,609	3,628	6,126	1,701	203
	Elementary			82,479	2,392	9,715	63,908	2,069	3,967	428	
	Secondary			25,194	883	6,800	12,672	1,275	2,088	1,273	203
	Normal			800		800					
	Night			2,498	174		2,029	284	11		
	Playgrounds			76	16				60		
176	San Jose, Cal.	208,097	8,290	177,217	4,900	16,561	147,867		5,228	2,661	
	Elementary			113,550	3,600	12,341	94,223		2,608	688	
	Secondary			61,702	1,300	4,220	51,694		2,515	1,973	
	Night			1,965			1,950		15		
177	Decatur, Ill.	126,597	11,376	91,194	8,459	12,681	63,257	249	6,432	116	
	Elementary			73,046	8,459	10,899	47,297	249	6,142		
	Secondary			18,148		1,782	15,960		290	116	
178	Mount Vernon, N. Y.	237,949	12,711	187,368	11,000	22,800	138,160	8,029	7,055		315
	Elementary			142,500	10,750	17,500	103,357	5,500	5,253		140
	Secondary			41,868	250	5,300	32,041	2,300	1,802		175
	Night			3,000			2,771	229			
179	Joplin, Mo.	119,345	9,674	90,732	2,179	12,799	68,037	161	7,249	307	
	Elementary			76,132	1,279	11,099	59,019	161	4,574		
	Secondary			14,600	900	1,700	9,018		2,675	307	
180	Williamsport, Pa.	128,291	9,051	95,875	3,200	1,750	81,904	4,549	4,382		
	Elementary			76,725	2,200		68,444	2,649	3,432		
	Secondary			17,820	1,000	1,750	12,470	1,750	850		
	Night			1,330			1,090	150	100		
181	Niagara Falls, N. Y.	166,658	7,907	123,441	5,350	13,576	95,720	3,024	5,394	221	156
	Elementary			91,734	3,567	11,300	71,922	1,985	2,793	167	156
	Secondary			30,287	1,783	2,276	22,378	1,039	2,601	54	
	Night			1,420			1,420				
182	Muskogee, Okla.	96,272	7,898	71,557	6,020	9,503	51,384		4,357	211	82
	Elementary			45,164	3,491	6,890	33,150		1,417	211	5
	Secondary			26,393	2,529	2,613	18,234		2,940		77
183	Lima, Ohio	121,341	5,966	87,197	2,400	17,200	65,962	230	1,141	214	50
	Elementary			70,337	2,400	15,400	51,337	230	810	160	
	Secondary			15,910		1,800	13,675		331	54	50
	Normal			950			950				

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—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.	Rents.	All other.	
$18,855	$8,755	$754	$8,750	$346	$250	$27,346	$27,346										169
14,764	7,146	616	6,823	89	90	20,464	20,464										
3,758	1,609	123	1,779	247		6,822	6,822										
333		15	148	10	160	60	60										
17,554	9,768		6,936	850		6,566	5,966	$600		$1,423				$1,423			170
15,984	8,873		6,411	700		5,966	5,466	500		1,423				[1]1,423			
1,570	895		525	150		600	500	100									
15,126	8,844		5,545	737		24,965	24,458	507									171
15,126	8,844		5,545	737		24,965	24,458	507									
25,457	18,330	1,341	3,376	2,410		18,612	17,260	1,352									172
22,249	16,190	1,298	3,009	1,753		16,773	15,436	1,337									
3,208	2,140	43	368	657		1,839	1,824	15									
9,824	5,403	329	3,770	142	180	2,663	2,063	600									173
8,086	4,578	292	3,065	16	135	2,353	1,953	400									
1,663	750	37	705	126	45	310	110	200									
75	75																
16,887	10,279	300	5,404	710	194	7,037	6,498	539									174
13,466	8,109	210	4,529	499	119	6,910	6,371	539									
3,421	2,170	90	875	211	75	127	127										
18,066	8,453	481	7,216	1,916		8,579	7,864	715		8						$8	175
14,730	6,969	401	5,928	1,432		7,643	7,032	611		8						8	
3,139	1,368	80	1,288	403		874	770	104									
197	116			81													
						62	62										
15,536	9,698	865	1,840	3,133		6,652	5,230	1,422		402					$402		176
9,972	6,420	657	1,110	1,785		3,778	2,622	1,156		402					402		
5,082	3,078	209	710	1,086		2,854	2,588	266									
482	200		20	262		20	20										
16,030	8,689	884	5,506	951		7,451	6,078	495	$878	546						546	177
11,597	6,637	781	3,277	902		7,281	6,042	361	878	546						546	
4,433	2,052	103	2,229	49		170	36	134									
24,264	12,495	1,139	6,448	4,182		12,962	12,177	785		644				644			178
20,873	10,770	977	5,586	3,540		10,047	9,262	785		644				[1]644			
3,391	1,725	162	862	642		2,915	2,915										
13,652	8,895	488	3,520	749		5,233	4,697	536		54						54	179
11,425	7,633	298	3,050	444		4,216	3,838	378		54						54	
2,227	1,262	190	470	305		1,017	859	158									
15,606	8,734	226	4,991	1,655		7,106	6,775	331		653					653		180
13,708	7,802	191	4,470	1,245		5,956	5,625	331		653					653		
1,488	872	35	421	160		1,150	1,150										
410	60		100	250													
22,382	10,523	1,182	7,367	3,310		11,002	9,424	1,578		1,926	$400			696	830		181
17,376	8,285	886	5,548	2,657		6,390	4,812	1,578		1,926	400			[1]696	830		
5,006	2,238	296	1,819	653		4,612	4,612										
10,459	6,913	594	2,483	469		6,358	4,159	2,199									182
6,084	3,884	348	1,637	215		4,422	3,549	873									
4,375	3,029	246	846	254		1,936	610	1,326									
18,660	8,583	2,077	7,701	198	101	9,518	9,285	233									183
14,997	6,843	1,274	6,800		80	9,061	8,828	233									
3,663	1,740	803	90 1	198	21	457	457										

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TABLE 36.—PAYMENTS FOR EXPENSES OF SCHOOLS, CLASSIFIED BY KIND OF

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY, AND KIND OF SCHOOL OR OTHER EDUCATIONAL ACTIVITY.	Total.	Expenses of general administration. (Table 37.)	EXPENSES OF INSTRUCTION.							
				Total.	Supervision.		Salaries of teachers.	Free text books.	Other supplies used in instruction.	School libraries.	All others.
					Salaries and other expenses of supervisors of grades and subjects.	Salaries and other expenses of principals.					
184	Chelsea, Mass.	$169,369	$5,973	$131,080	$5,000	$15,225	$98,308	$7,877	$4,362	.....	$308
	Elementary	.....	.....	98,892	3,000	12,525	73,410	6,344	3,387	.....	226
	Secondary	.....	.....	27,538	2,000	2,300	20,926	1,372	858	.....	82
	Night	.....	.....	4,650	.....	400	3,972	161	117	.....	.....
185	Aurora, Ill.	121,554	11,237	84,848	5,904	7,893	66,069	.....	3,926	$919	137
	Elementary	.....	.....	59,757	4,154	4,645	48,002	.....	2,587	369	.....
	Secondary	.....	.....	25,091	1,750	3,248	18,067	.....	1,339	550	137
186	New Rochelle, N. Y.	218,136	14,203	167,676	6,317	14,909	132,089	6,322	6,799	387	853
	Elementary	.....	.....	131,475	6,317	11,832	103,064	3,959	5,501	215	587
	Secondary	.....	.....	32,411	.....	3,077	25,271	2,363	1,298	172	230
	Night	.....	.....	3,318	.....	.....	3,282	.....	.....	.....	36
	Truant	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
	Playgrounds	.....	.....	472	.....	.....	472	.....	.....	.....	.....
187	Austin, Tex.	99,666	4,886	81,138	1,775	.....	77,175	.....	2,126	10	52
	Elementary	.....	.....	56,513	1,775	.....	54,285	.....	443	10	.....
	Secondary	.....	.....	24,123	.....	.....	22,388	.....	1,683	.....	52
	Night	.....	.....	502	.....	.....	502	.....	.....	.....	.....
188	La Crosse, Wis.	131,769	6,160	103,116	2,873	11,273	79,188	4,411	4,964	150	257
	Elementary	.....	.....	76,728	2,073	8,900	58,516	3,765	3,474	.....	.....
	Secondary	.....	.....	25,632	800	2,373	19,922	646	1,484	150	257
	For defectives	.....	.....	756	.....	.....	750	.....	6	.....	.....
189	Newport, Ky.	95,325	7,159	65,695	2,430	10,150	50,495	126	1,889	223	382
	Elementary	.....	.....	55,059	2,430	7,350	43,240	126	1,588	166	159
	Secondary	.....	.....	10,636	.....	2,800	7,255	.....	301	57	223
	Athletic field	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
190	Orange, N. J.	149,667	10,765	118,835	.....	13,849	97,385	4,678	2,903	20	.....
	Elementary	.....	.....	101,329	.....	11,585	83,700	3,761	2,263	20	.....
	Secondary	.....	.....	15,621	.....	2,264	11,800	917	640	.....	.....
	Night	.....	.....	1,885	.....	.....	1,885	.....	.....	.....	.....
191	Lorain, Ohio	112,379	7,599	86,790	4,058	10,600	70,118	.....	1,542	287	185
	Elementary	.....	.....	69,498	3,758	8,750	55,165	.....	1,378	262	185
	Secondary	.....	.....	17,292	300	1,850	14,953	.....	164	25	.....
192	Council Bluffs, Iowa	151,887	6,127	110,610	2,670	12,500	92,666	1,228	1,425	.....	121
	Elementary	.....	.....	91,464	1,670	11,000	76,780	1,004	1,010	.....	.....
	Secondary	.....	.....	19,146	1,000	1,500	15,886	224	415	.....	121
193	Lynchburg, Va.	80,646	3,303	63,409	4,800	2,800	54,546	58	1,026	106	73
	Elementary	.....	.....	50,450	4,800	1,800	42,946	58	876	.....	.....
	Secondary	.....	.....	12,039	.....	1,000	10,710	.....	150	106	73
	Night	.....	.....	890	.....	.....	890	.....	.....	.....	.....

[1] Pensions of employees of all schools.

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SCHOOL OR OTHER EDUCATIONAL ACTIVITY AND BY OBJECT: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 117.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—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.	Rents.	All other.	
$24,572	$14,582	$747	$7,065	$2,169	$9	$7,344	$6,020	$1,324	.....	$400	.....	$380	.....	.....	.....	$20	184
20,015	11,958	548	5,831	1,669	9	6,252	5,180	1,072	.....	400	.....	380	.....	.....	.....	20	
4,377	2,444	199	1,234	500	.....	1,092	840	252	.....	.....	.....	.....	.....	.....	.....	.....	
180	180	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
17,524	9,095	189	6,067	2,173	.....	6,978	6,418	560	.....	967	.....	115	.....	.....	$852	.....	185
13,102	7,093	139	4,567	1,303	.....	5,087	4,659	428	.....	667	.....	115	.....	.....	552	.....	
4,422	2,002	50	1,500	870	.....	1,891	1,759	132	.....	300	.....	.....	.....	.....	300	.....	
27,373	16,625	1,504	5,093	4,045	106	8,106	7,609	377	$120	778	$240	258	.....	.....	280	.....	186
22,236	13,590	1,195	4,474	2,888	89	6,344	5,985	359	.....	538	.....	258	.....	.....	280	.....	
4,902	2,813	309	619	1,144	17	1,642	1,624	18	.....	.....	.....	.....	.....	.....	.....	.....	
222	222	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	240	240	.....	.....	.....	.....	.....	
13	.....	.....	.....	13	.....	120	.....	.....	120	.....	.....	.....	.....	.....	.....	.....	
7,934	4,480	1,545	1,909	.....	.....	5,708	5,262	446	.....	.....	.....	.....	.....	.....	.....	.....	187
5,556	2,970	1,278	1,308	.....	.....	4,352	3,906	446	.....	.....	.....	.....	.....	.....	.....	.....	
2,378	1,510	267	601	.....	.....	1,356	1,356	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
17,792	10,018	1,640	4,334	1,800	.....	4,701	3,358	1,343	.....	.....	.....	.....	.....	.....	.....	.....	188
12,417	7,381	1,350	2,836	850	.....	3,381	2,158	1,223	.....	.....	.....	.....	.....	.....	.....	.....	
5,160	2,497	290	1,423	950	.....	1,320	1,200	120	.....	.....	.....	.....	.....	.....	.....	.....	
215	140	.....	75	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
9,088	6,260	361	1,876	591	.....	13,333	13,315	18	.....	50	.....	.....	.....	.....	50	.....	189
7,506	5,360	276	1,561	309	.....	10,298	10,280	18	.....	.....	.....	.....	.....	.....	.....	.....	
1,582	900	85	315	282	.....	3,035	3,035	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	50	.....	.....	.....	.....	50	.....	
12,651	7,150	1,055	3,941	505	.....	7,416	6,916	500	.....	.....	.....	.....	.....	.....	.....	.....	190
10,722	6,125	800	3,562	235	.....	6,315	5,815	500	.....	.....	.....	.....	.....	.....	.....	.....	
1,929	1,025	255	379	270	.....	1,101	1,101	.....	.....	.....	.....	.....	.....	.....	.....	.....	
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	
14,019	8,901	383	3,304	364	1,067	3,971	2,991	360	620	.....	.....	.....	.....	.....	.....	.....	191
12,363	7,791	333	2,969	303	967	3,571	2,641	310	620	.....	.....	.....	.....	.....	.....	.....	
1,656	1,110	50	335	61	100	400	350	50	.....	.....	.....	.....	.....	.....	.....	.....	
14,848	9,490	785	4,029	544	.....	19,019	18,351	668	.....	1,283	.....	23	$1,260	.....	.....	.....	192
12,070	8,250	410	3,025	385	.....	8,280	7,710	570	.....	1,283	.....	23	1,260	.....	.....	.....	
2,778	1,240	375	1,004	159	.....	10,739	10,641	98	.....	.....	.....	.....	.....	.....	.....	.....	
5,619	3,293	200	1,715	52	359	7,532	4,924	2,608	.....	783	.....	.....	.....	$373	410	.....	193
4,868	2,893	160	1,499	.....	316	6,980	4,590	2,390	.....	783	.....	.....	.....	[1] 373	410	.....	
699	400	40	216	.....	43	552	334	218	.....	.....	.....	.....	.....	.....	.....	.....	
52	.....	.....	.....	52	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	

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TABLE 37.—PAYMENTS FOR EXPENSES OF GENERAL ADMINISTRATION OF SCHOOLS: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 121.]

City number.	City.	Total.	Classified by object.		Classified by branch of administration.											
					Business administration.								Educational administration.			
			Salaries and wages.	Other objects.	Board of education and secretary's office.	School elections and school census.	Finance offices and accounts.	General legal services.	Operation and maintenance of office building.	Officer in charge of buildings.	Officer 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	$5,554,290	$4,383,228	$1,171,062	$819,565	$174,032	$364,079	$42,416	$166,689	$583,651	$344,464	$275,717	$1,675,177	$596,381	$449,667	$62,452
	Group I	2,344,882	1,861,675	483,207	236,866	64,001	152,822	7,517	124,051	328,823	238,940	83,151	641,311	319,424	136,472	11,504
	Group II	723,376	565,663	157,713	128,846	16,692	24,042	2,000	5,640	69,335	31,739	66,257	190,836	72,623	107,771	7,595
	Group III	963,668	763,619	200,049	181,901	38,665	44,168	12,293	23,205	94,218	50,660	41,719	270,613	85,589	108,146	12,491
	Group IV	803,092	624,419	184,273	155,752	32,390	67,587	13,950	7,824	57,189	20,463	47,056	268,599	62,787	59,523	15,572
	Group V	713,072	567,852	145,820	116,200	22,284	75,460	6,656	5,969	34,086	2,662	37,534	303,818	55,958	37,755	15,290
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.															
1	New York, N. Y.	$956,224	$772,231	$183,993	$91,220	$36,361	$78,804	.....	$56,344	$87,182	$134,712	$750	$345,332	$122,119	$3,400	.....
2	Chicago, Ill.	310,785	236,221	74,564	35,734	5,302	25,283	$2,749	32,500	37,392	29,764	5,244	49,966	56,345	29,777	$729
3	Philadelphia, Pa.	260,306	216,431	52,875	29,591	7,118	.....	.....	.....	48,194	25,473	33,148	72,685	42,873	7,224	3,000
4	St. Louis, Mo.	194,838	143,705	51,133	21,810	.....	5,456	2,510	21,334	44,853	15,626	15,027	37,232	15,818	15,172	.....
5	Boston, Mass.	327,989	255,888	72,101	10,583	1,700	25,804	.....	4,333	93,181	26,387	7,575	91,442	31,413	31,320	4,251
6	Cleveland, Ohio.	138,959	115,115	23,844	15,038	3,805	7,433	.....	6,697	12,219	6,978	15,715	14,540	12,972	43,562	.....
7	Baltimore, Md.	53,409	40,839	12,570	9,125	.....	.....	.....	2,843	2,796	.....	4,081	16,166	9,077	6,017	2,704
8	Pittsburgh, Pa.[1]	93,372	81,245	12,127	23,765	9,715	10,042	2,258	.....	3,006	.....	1,611	13,948	28,207	.....	820
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.															
9	Detroit, Mich.	$73,699	$60,792	$12,907	$14,468	$4,399	.....	.....	$3,612	$4,869	$4,243	$6,046	$11,171	$12,300	$12,600	.....
10	Buffalo, N. Y.	67,763	59,091	8,672	14,796	5,243	.....	.....	.....	12,405	.....	.....	11,612	11,607	12,100	.....
11	San Francisco, Cal.	83,862	68,847	15,015	31,214	308	.....	.....	.....	5,524	4,533	1,692	22,177	3,130	14,000	$382
12	Milwaukee, Wis.	79,436	57,431	22,005	10,354	2,319	$1,787	.....	315	10,882	4,228	8,961	20,056	8,676	11,723	135
13	Cincinnati, Ohio.	108,148	82,072	26,076	11,372	1,503	4,654	.....	1,713	8,469	2,270	26,071	26,964	9,370	10,157	5,605
14	Newark, N. J.	89,911	75,674	14,237	17,617	.....	.....	$2,000	.....	5,665	.....	.....	29,796	16,275	18,559	.....
15	Los Angeles, Cal.	93,311	68,343	24,968	5,330	2,920	8,690	.....	.....	8,180	6,080	11,083	34,650	4,266	12,040	72
16	New Orleans, La.	34,060	27,071	6,989	5,779	.....	8,911	.....	.....	2,400	.....	70	12,000	.....	4,500	250
17	Washington, D. C.	39,993	34,384	5,609	13,390	.....	.....	.....	.....	.....	3,962	1,168	11,619	2,680	6,033	1,151
18	Minneapolis, Minn.	53,193	31,958	21,235	4,536	.....	.....	.....	.....	10,950	6,421	11,166	10,702	4,319	5,099	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.															
19	Jersey City, N. J.	$39,662	$29,883	$9,779	$2,807	.....	$1,272	.....	.....	.....	$8,207	.....	$9,438	$8,806	$9,072	.....
20	Seattle, Wash.	53,483	38,255	15,228	7,663	$2,642	1,044	$1,439	.....	$2,057	7,352	$2,153	16,625	2,700	9,808	.....
21	Kansas City, Mo.	48,363	37,371	10,992	5,987	.....	7,495	1,648	.....	15,064	2,975	.....	11,100	4,094	.....	.....
22	Indianapolis, Ind.	59,342	41,800	17,542	7,484	2,493	4,104	400	$2,600	6,175	4,910	2,361	16,460	1,830	9,311	$1,214
23	Providence, R. I.	37,858	32,872	4,986	6,303	2,358	.....	.....	.....	4,086	4,764	879	11,861	3,636	3,604	367
24	Louisville, Ky.	44,224	31,140	13,084	5,295	4,145	.....	1,961	2,706	2,193	1,385	7,030	7,660	4,910	2,250	3,789
25	Rochester, N. Y.	37,833	29,514	8,319	13,722	3,329	877	.....	418	.....	.....	796	8,745	3,850	4,572	1,524
26	Denver, Colo.	44,700	36,712	7,988	8,088	2,530	48	1,805	.....	6,609	5,844	4,527	11,841	2,539	869	.....
27	Portland, Oreg.	39,569	28,804	10,765	14,873	2,252	.....	269	1,984	3,200	.....	.....	12,624	1,000	3,367	.....
28	St. Paul, Minn.	19,995	16,617	3,378	4,762	.....	159	.....	.....	2,607	300	197	7,370	1,000	3,600	.....
29	Columbus, Ohio.	16,545	15,511	1,034	4,709	1,718	1,225	.....	1,263	2,200	2,540	.....	200	2,690	.....	.....
30	Toledo, Ohio.	44,757	31,635	13,122	11,358	976	734	863	2,228	3,217	1,550	1,521	7,751	6,692	6,361	1,506
31	Atlanta, Ga.	26,409	22,420	3,989	.....	.....	100	.....	.....	6,431	.....	1,907	10,810	.....	7,161	.....
32	Oakland, Cal.	36,021	29,998	6,023	5,372	.....	.....	298	.....	2,662	.....	1,869	14,429	2,260	9,104	27
33	Worcester, Mass.	23,693	22,670	1,023	7,055	795	.....	.....	.....	.....	.....	.....	7,775	4,845	3,223	.....
34	Birmingham, Ala.	21,213	20,023	1,190	4,155	.....	.....	.....	360	3,410	.....	.....	10,457	.....	2,831	.....
35	Syracuse, N. Y.	19,739	15,510	4,229	6,123	.....	.....	.....	42	1,600	.....	212	4,233	1,920	5,252	357
36	New Haven, Conn.	20,593	17,337	3,256	6,375	963	.....	.....	360	2,800	25	1,406	5,662	2	3,000	.....
37	Memphis, Tenn.	17,889	11,405	6,484	7,137	784	418	158	650	2,128	.....	442	5,410	.....	.....	762
38	Scranton, Pa.	49,558	41,299	8,259	6,166	.....	18,541	2,258	5,100	.....	2,249	6,124	5,900	3,220	.....	.....
39	Richmond, Va.	8,453	6,938	1,515	2,025	.....	374	.....	.....	.....	.....	897	3,843	.....	606	618
40	Paterson, N. J.	13,708	11,100	2,608	5,776	.....	.....	54	.....	.....	.....	532	4,600	1,200	1,546	.....
41	Omaha, Nebr.	30,266	21,443	8,823	6,864	2,558	1,163	708	.....	6,015	1,591	.....	9,339	1,738	206	84
42	Fall River, Mass.	16,375	13,848	2,527	.....	675	.....	.....	.....	1,000	.....	457	7,607	5,042	1,594	.....
43	Dayton, Ohio.	26,814	23,408	3,406	5,048	641	2,020	.....	.....	7,780	840	1,023	5,701	1,545	2,000	216
44	Grand Rapids, Mich.	27,001	20,543	6,458	8,574	2,777	21	.....	.....	.....	.....	.....	10,841	1,525	3,260	.....
45	Spokane, Wash.	24,454	18,850	5,604	4,180	1,275	.....	.....	4,014	6,203	.....	.....	5,160	1,140	2,392	.....
46	Nashville, Tenn.	9,978	7,495	2,483	3,020	814	.....	.....	540	.....	.....	1,000	3,830	.....	774	.....
47	Lowell, Mass.	13,970	12,007	1,873	.....	.....	.....	.....	.....	.....	783	335	4,516	5,083	3,253	.....
48	Cambridge, Mass.	17,819	16,174	1,645	400	341	.....	.....	.....	1,163	4,845	.....	4,616	3,954	1,490	1,010
49	Bridgeport, Conn.	11,820	10,994	826	.....	1,336	.....	.....	.....	883	.....	.....	6,822	2,373	.....	406
50	New Bedford, Mass.	18,788	17,260	1,528	.....	492	.....	.....	940	1,325	.....	.....	7,370	2,796	5,856	.....
51	San Antonio, Tex.	12,808	10,988	1,820	2,551	1,577	2,764	350	.....	1,020	.....	735	3,125	.....	257	429
52	Hartford, Conn.	18,925	12,301	6,624	5,387	1,194	1,809	82	.....	.....	500	3,979	3,005	1,350	1,437	182
53	Albany, N. Y.	11,043	9,404	1,639	2,582	.....	.....	.....	.....	2,300	.....	437	3,875	1,849	.....	.....

[1] Data for fiscal year 1910. For explanation see text, page 115.

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TABLE 37.—PAYMENTS FOR EXPENSES OF GENERAL ADMINISTRATION OF SCHOOLS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of the table see page 121.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.		CLASSIFIED BY BRANCH OF ADMINISTRATION.											
					Business administration.								Educational administration.			
			Salaries and wages.	Other objects.	Board of education and secretary's office.	School elections and school census.	Finance offices and accounts.	General legal services.	Operation and maintenance of office building.	Officer in charge of buildings.	Officer in charge of supplies.	All other.	Office of superintendent of schools.	Enforcement of compulsory education and truancy laws.	General promotion of health.	All other.
54	Trenton, N. J.	$24,327	$17,159	$7,168	$5,540	.....	.....	.....	.....	$2,560	$820	$2,049	$8,375	$1,867	$3,116	.....
55	Reading, Pa.	15,773	12,983	2,790	1,700	.....	$4,483	.....	.....	1,200	.....	.....	6,350	840	1,200	.....
56	Dallas, Tex.	14,404	11,020	3,384	1,986	$2,272	.....	.....	.....	4,788	.....	578	4,780	.....	.....	.....
57	Salt Lake City, Utah.	33,252	26,595	6,657	9,370	2,861	.....	.....	$435	$312	2,399	5,577	9,301	1,295	1,452	$250
58	Camden, N. J.	17,197	14,960	2,237	5,497	.....	.....	.....	630	.....	.....	.....	4,720	2,880	3,470	.....
59	Springfield, Mass.	23,705	17,088	6,617	3,264	690	.....	.....	.....	.....	2,730	1,760	3,209	5,087	2,100	3,197	1,668
60	Lynn, Mass.	20,244	16,641	3,603	3,396	649	.....	.....	.....	.....	1,257	1,461	1,192	6,972	2,695	2,618	4
61	Lawrence, Mass.	9,471	8,753	718	.....	753	.....	.....	.....	.....	.....	.....	.....	6,493	2,225	.....	.....
62	Tacoma, Wash.	23,101	18,842	4,259	5,483	1,416	.....	103	567	1,305	770	.....	7,944	1,104	4,409	.....
63	Des Moines, Iowa.	30,178	22,385	7,793	6,754	1,198	1,240	542	.....	3,800	.....	5,331	7,281	1,941	2,091	.....
64	Wilmington, Del.	8,544	6,654	1,890	1,915	.....	67	.....	50	1,117	.....	445	4,950	.....	.....	.....
65	Kansas City, Kans.	18,459	13,006	5,453	2,680	718	1,396	240	.....	3,450	720	2,376	4,932	1,886	.....	61
66	Yonkers, N. Y.	20,071	16,787	3,284	4,978	.....	.....	.....	.....	900	.....	2,858	7,418	2,000	1,917	.....
67	Youngstown, Ohio.	16,208	13,530	2,678	6,417	406	750	.....	505	.....	.....	1,050	4,732	1,638	710	.....
68	Houston, Tex.	12,200	9,233	2,967	2,413	1,144	.....	.....	.....	.....	720	243	4,477	.....	750	2,453
69	Norfolk, Va.	6,472	4,654	1,818	1,729	82	254	.....	720	.....	.....	22	2,065	.....	1,600	.....
70	Duluth, Minn.	17,240	15,138	2,102	4,100	1,482	828	.....	.....	2,359	.....	427	4,000	581	3,473	.....
71	Fort Worth, Tex.	8,151	4,570	3,581	1,138	1,122	155	25	.....	.....	.....	1,945	3,766	.....	.....	.....
72	Somerville, Mass.	11,422	7,475	3,947	.....	349	.....	.....	.....	.....	.....	.....	8,212	1,353	1,508	.....
73	St. Joseph, Mo.	17,446	11,821	5,625	3,075	2,299	600	1,103	.....	1,500	.....	2,507	4,584	1,205	420	153
74	Utica, N. Y.	11,851	9,500	2,351	3,804	.....	.....	.....	.....	2,100	.....	.....	4,047	1,900	.....	.....
75	Troy, N. Y.	11,859	10,010	1,849	3,359	80	294	15	234	.....	.....	410	5,767	1,500	.....	200
76	Elizabeth, N. J.	11,650	9,405	2,245	3,773	.....	.....	.....	128	.....	1,559	447	3,981	400	1,362	.....
77	Schenectady, N. Y.	13,153	11,626	1,527	1,925	.....	.....	.....	.....	600	900	841	4,503	1,718	2,666	.....
78	Waterbury, Conn.	14,719	14,019	700	1,859	1,300	300	.....	.....	1,200	1,560	.....	5,600	900	2,000	.....
79	Akron, Ohio.	9,426	8,801	625	1,826	354	.....	.....	200	1,200	.....	.....	4,446	1,100	.....	300
80	Oklahoma City, Okla.	23,330	14,817	8,513	10,406	2,403	773	1,207	.....	.....	.....	770	5,210	2,561	.....	.....
81	Manchester, N. H.	8,772	7,620	1,152	401	912	.....	.....	.....	.....	.....	553	3,114	1,966	1,826	.....
82	Hoboken, N. J.	19,518	14,567	4,951	4,739	.....	.....	1,842	.....	.....	2,000	618	4,752	2,400	3,167	.....
83	Evansville, Ind.	9,424	8,432	922	1,375	647	1,700	.....	.....	.....	.....	375	4,340	610	.....	377
84	Wilkes-Barre, Pa.	10,182	9,087	1,095	1,476	.....	300	200	.....	1,950	.....	493	4,276	487	1,000	.....
85	Erie, Pa.	17,371	14,166	3,205	4,034	388	892	300	1,031	1,755	.....	122	4,522	1,758	2,277	292
86	Peoria, Ill.	22,311	18,566	3,745	2,150	242	9,607	702	165	1,820	.....	2,883	3,383	1,359	.....	.....
87	Fort Wayne, Ind.	8,710	7,602	1,108	1,869	702	.....	.....	90	1,200	.....	899	3,600	.....	350	.....
88	Harrisburg, Pa.	18,708	13,695	5,013	4,311	.....	5,140	332	.....	.....	.....	1,235	3,754	767	2,031	1,138
89	Savannah, Ga.	5,418	4,860	558	.....	.....	.....	.....	.....	.....	.....	.....	5,418	.....	.....	.....
90	Jacksonville, Fla.	9,011	5,956	3,055	2,160	.....	928	.....	.....	.....	.....	.....	5,923	.....	.....	.....
91	East St. Louis, Ill.	20,070	9,687	10,383	3,164	1,340	6,116	61	1,228	.....	1,800	1,151	2,635	2,397	178	.....
92	Terre Haute, Ind.	26,413	12,148	14,265	2,742	895	4,674	4,350	.....	5,217	.....	2,101	4,291	.....	.....	2,143
93	Holyoke, Mass.	12,673	8,157	4,516	2,168	230	.....	.....	1,088	.....	816	918	3,167	3,058	1,020	208
94	Portland, Me.	6,236	5,000	1,236	.....	657	.....	.....	.....	.....	.....	224	3,755	800	800	.....
95	South Bend, Ind.	11,740	8,500	3,240	2,814	1,565	53	.....	.....	1,200	.....	2,329	3,779	.....	.....	.....
96	Charleston, S. C.	4,973	4,891	82	1,000	.....	750	.....	.....	.....	.....	.....	2,732	.....	491	.....
97	Brockton, Mass.	8,404	7,490	914	.....	250	.....	.....	.....	.....	.....	248	6,016	619	1,271	.....
98	Passaic, N. J.	12,344	9,712	2,632	1,671	.....	50	120	125	.....	.....	2,033	6,058	840	1,447	.....
99	Bayonne, N. J.	14,960	11,648	3,312	4,642	.....	.....	.....	77	.....	.....	370	5,750	1,924	2,197	.....
100	Johnstown, Pa.	17,600	11,571	6,029	1,305	.....	4,367	300	.....	3,442	.....	1,088	4,178	720	.....	2,200
101	Wichita, Kans.	6,975	6,357	618	1,504	308	471	.....	.....	1,485	.....	.....	2,533	639	.....	35
102	Covington, Ky.	10,243	8,780	1,463	2,160	1,110	.....	300	.....	.....	.....	571	2,750	1,560	900	892
103	Allentown, Pa.	13,631	12,524	1,107	1,950	.....	7,207	225	.....	.....	.....	.....	2,680	900	606	63
104	Pawtucket, R. I.	9,755	7,289	2,466	500	639	.....	.....	1,304	.....	.....	375	6,075	800	62	.....
105	Springfield, Ill.	11,770	9,660	2,110	2,366	.....	4,605	250	.....	.....	.....	1,215	2,500	834	.....	.....
106	Altoona, Pa.	16,160	10,505	5,655	2,237	.....	6,612	430	.....	.....	.....	343	2,818	1,700	.....	2,020
107	Mobile, Ala.	8,845	8,090	755	1,752	3	.....	238	.....	1,525	.....	.....	3,319	.....	975	1,033
108	Canton, Ohio.	8,981	8,496	485	1,971	428	.....	.....	.....	1,478	.....	.....	4,062	960	.....	82
109	Saginaw, Mich.	13,641	11,891	1,750	904	496	2,975	.....	.....	1,652	.....	222	6,426	.....	966	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$6,075	$5,446	$629	$1,125	.....	.....	.....	.....	$120	.....	.....	$4,010	$720	.....	$100
111	Sioux City, Iowa.	8,168	6,470	1,698	1,410	$133	.....	$757	$393	.....	.....	$205	4,100	630	.....	540
112	Atlantic City, N. J.	16,909	14,185	2,724	3,533	.....	.....	.....	.....	840	$600	.....	5,283	2,982	$3,171	500
113	Rockford, Ill.	18,540	14,753	3,787	1,490	200	$5,861	.....	.....	1,874	.....	3,563	2,927	470	2,155	.....
114	Lancaster, Pa.	8,012	4,162	3,850	500	.....	3,278	659	830	24	.....	62	2,000	.....	653	6
115	Springfield, Ohio.	7,294	6,278	1,016	1,010	431	321	.....	.....	1,020	.....	150	3,373	750	.....	239
116	Little Rock, Ark.	15,734	12,626	3,108	2,861	608	5,306	.....	1,860	.....	.....	545	3,654	.....	900	.....
117	Sacramento, Cal.	10,520	7,620	2,900	.....	255	.....	.....	.....	1,955	.....	1,490	4,800	1,420	600	.....
118	Pueblo, Colo.	15,362	11,179	4,183	2,505	914	2,149	.....	.....	.....	.....	479	7,193	1,406	716	.....
119	Chattanooga, Tenn.	4,432	4,075	357	1,575	132	.....	.....	.....	.....	.....	.....	2,725	.....	.....	.....
120	Bay City, Mich.	8,815	6,380	2,435	500	503	452	.....	.....	2,080	.....	980	4,300	.....	.....	.....
121	York, Pa.	11,563	8,261	3,302	1,344	90	3,576	133	.....	1,100	.....	294	2,961	360	.....	1,705
122	Malden, Mass.	6,527	5,608	919	300	250	.....	.....	.....	.....	.....	341	4,217	769	650	.....
123	New Britain, Conn.	7,966	5,095	2,871	45	599	.....	.....	.....	.....	.....	1,010	5,262	700	350	.....
124	Haverhill, Mass.	6,428	5,078	1,350	.....	159	.....	.....	.....	.....	.....	612	4,062	992	603	.....

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TABLE 37.—PAYMENTS FOR EXPENSES OF GENERAL ADMINISTRATION OF SCHOOLS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table see page 121.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.		CLASSIFIED BY BRANCH OF ADMINISTRATION.											
					Expenses of business administration.								Educational administration.			
			Salaries and wages.	Other objects.	Board of education and secretary's office.	School elections and school census.	Finance offices and accounts.	General legal services.	Operation and maintenance of office building.	Officer in charge of buildings.	Officer in charge of supplies.	All other.	Office of superintendent of schools.	Enforcement of compulsory education and truancy laws.	General promotion of health.	All other.
125	Salem, Mass.	$6,88	$6,186	$697	.....	$512	.....	.....	.....	.....	.....	$376	$3,621	$1,724	$650	.....
126	Lincoln, Nebr.	10,043	8,966	1,078	$3,849	235	.....	.....	.....	$1,020	.....	360	3,470	750	360	.....
127	Berkeley, Cal.	13,1524	10,720	2,432	3,584	1,526	.....	.....	.....	300	.....	462	5,625	1,080	575	.....
128	Davenport, Iowa.	8,572	6,491	2,081	3,664	406	$133	.....	.....	.....	.....	544	3,000	600	225	.....
129	Topeka, Kans.	7,620	6,410	1,210	2,777	231	2	.....	.....	1,500	.....	.....	2,750	360	.....	.....
130	McKeesport, Pa.	19,598	17,752	1,846	4,192	505	4,810	$541	.....	1,393	.....	339	3,535	1,950	.....	$2,333
131	Flint, Mich.	5,055	4,705	350	550	105	300	300	.....	.....	.....	.....	3,300	500	.....	.....
132	Tampa, Fla.	4,859	3,766	1,093	746	.....	2,166	.....	.....	.....	.....	.....	1,947	.....	.....	.....
133	San Diego, Cal.	9,759	7,697	2,062	4,130	437	.....	150	.....	.....	.....	480	3,000	.....	1,562	.....
134	El Paso, Tex.	9,629	8,260	1,369	.....	725	600	.....	.....	1,710	$1,286	105	5,203	.....	.....	.....
135	Wheeling, W. Va.	11,689	5,220	6,469	1,531	312	3,792	1,558	.....	.....	.....	.....	3,276	950	.....	270
136	Racine, Wis.	6,270	4,292	1,978	1,150	.....	.....	.....	.....	.....	.....	1,564	3,292	.....	.....	264
137	Kalamazoo, Mich.	11,258	8,703	2,555	3,592	554	.....	140	.....	550	320	295	4,057	1,000	750	.....
138	Superior, Wis.	8,750	7,880	870	3,051	233	.....	.....	$1,080	.....	.....	217	2,842	900	427	.....
139	Augusta, Ga.	5,660	2,925	2,735	513	.....	.....	1,133	.....	.....	.....	358	3,535	.....	121	.....
140	Macon, Ga.	5,203	3,968	1,235	309	.....	.....	.....	.....	1,183	.....	.....	3,711	.....	.....	.....
141	Newton, Mass.	14,862	12,096	2,766	2,596	.....	.....	.....	.....	.....	.....	.....	7,766	1,200	3,300	.....
142	Butte, Mont.	9,684	7,258	2,426	2,839	1,765	.....	.....	.....	.....	.....	.....	3,423	1,654	.....	.....
143	Woonsocket, R. I.	6,726	6,124	602	300	468	.....	.....	15	965	104	158	2,916	1,500	300	.....
144	Chester, Pa.	12,922	10,039	2,883	683	.....	5,488	150	.....	.....	.....	605	3,058	756	530	1,652
145	Montgomery, Ala.	4,954	4,650	304	1,124	.....	.....	.....	.....	.....	.....	.....	3,380	.....	450	.....
146	Fitchburg, Mass.	6,610	5,982	628	1,177	326	.....	.....	.....	.....	352	79	2,850	1,000	826	.....
147	Dubuque, Iowa.	7,594	5,860	1,734	1,676	298	420	.....	.....	.....	.....	1,640	3,200	360	.....	.....
148	Galveston, Tex.	6,646	6,079	567	1,218	1,067	548	.....	.....	.....	.....	177	3,636	.....	.....	.....
149	Elmira, N. Y.	7,453	6,571	882	1,364	.....	.....	.....	.....	.....	.....	198	4,731	960	200	.....
150	New Castle, Pa.	7,899	6,890	1,009	1,190	.....	3,672	102	.....	.....	.....	260	2,024	391	255	5
151	West Hoboken, N. J.	8,027	7,350	677	1,363	.....	.....	.....	.....	.....	.....	63	4,647	1,204	750	.....
152	Knoxville, Tenn.	4,010	3,720	290	788	100	.....	.....	.....	.....	.....	.....	3,122	.....	.....	.....
153	Hamilton, Ohio.	10,640	7,850	2,790	1,631	224	14	.....	.....	2,095	.....	249	3,600	1,080	.....	1,747
154	Springfield, Mo.	8,451	7,235	1,216	1,727	440	2,530	.....	.....	.....	.....	766	2,448	540	.....	.....
155	East Orange, N. J.	12,097	10,099	2,008	2,140	.....	75	100	.....	1,402	.....	359	6,171	174	1,676	.....
156	Quincy, Ill.	9,230	7,558	1,672	726	.....	3,857	.....	.....	.....	.....	1,672	2,200	775	.....	.....
157	Roanoke, Va.	3,412	2,830	582	700	.....	.....	.....	.....	.....	.....	281	2,231	.....	.....	200
158	Lexington, Ky.	6,677	5,259	1,418	1,646	559	.....	25	.....	.....	.....	566	2,548	900	.....	433
159	Huntington, W. Va.	11,728	10,143	1,585	2,625	630	5,418	.....	.....	.....	.....	.....	2,672	383	.....	.....
160	Joliet, Ill.	11,574	8,782	2,792	1,365	167	4,447	167	.....	.....	.....	1,960	2,545	923	.....	.....
161	Auburn, N. Y.	8,497	6,931	1,566	1,861	.....	.....	.....	1,197	780	.....	157	4,002	500	.....	.....
162	Charlotte, N. C.	2,459	2,378	81	.....	.....	253	40	.....	.....	.....	.....	2,166	.....	.....	.....
163	Taunton, Mass.	5,419	4,467	952	.....	240	.....	.....	.....	.....	.....	.....	3,663	716	800	.....
164	Everett, Mass.	6,166	4,628	1,538	.....	121	.....	.....	.....	.....	.....	.....	4,465	923	50	607
165	Portsmouth, Va.	2,770	2,529	241	655	230	839	41	.....	.....	.....	.....	925	.....	.....	80
166	Pittsfield, Mass.	5,642	4,330	1,312	631	100	.....	.....	.....	.....	.....	343	2,548	1,001	501	518
167	Quincy, Mass.	4,959	4,891	68	.....	131	.....	.....	.....	.....	.....	150	3,678	500	500	.....
168	Cedar Rapids, Iowa.	9,283	7,445	1,838	3,368	549	334	250	.....	.....	.....	448	3,000	720	614	.....
169	Oshkosh, Wis.	4,619	4,056	563	16	240	.....	.....	.....	.....	.....	563	3,100	700	.....	.....
170	Perth Amboy, N. J.	6,190	6,040	150	550	.....	.....	.....	.....	.....	.....	.....	4,210	830	600	.....
171	Lansing, Mich.	4,450	4,450	.....	500	.....	100	.....	.....	.....	.....	.....	2,950	900	.....	.....
172	Pasadena, Cal.	13,379	7,300	6,079	3,025	474	.....	.....	.....	.....	.....	1,942	5,670	.....	1,918	350
173	Amsterdam, N. Y.	4,867	4,222	645	237	55	.....	.....	.....	.....	.....	303	3,822	450	.....	.....
174	Jackson, Mich.	8,530	6,725	1,805	924	200	300	.....	.....	1,550	.....	301	3,336	500	1,119	.....
175	Jamestown, N. Y.	8,615	5,850	2,765	541	690	130	.....	.....	1,531	.....	495	4,776	452	.....	.....
176	San Jose, Cal.	8,290	6,605	1,685	1,800	.....	.....	.....	.....	.....	.....	.....	4,106	1,300	1,084	.....
177	Decatur, Ill.	11,376	4,436	6,940	.....	90	4,694	.....	.....	.....	.....	1,829	3,979	460	324	.....
178	Mount Vernon, N. Y.	12,711	10,550	2,161	3,757	.....	203	.....	.....	931	.....	627	4,063	830	2,300	.....
179	Joplin, Mo.	9,674	8,338	1,336	2,497	388	1,726	25	.....	1,105	.....	.....	3,248	685	.....	.....
180	Williamsport, Pa.	9,051	7,357	1,694	963	.....	3,070	225	.....	.....	.....	66	2,783	600	.....	1,344
181	Niagara Falls, N. Y.	7,907	6,310	1,597	2,271	.....	.....	.....	.....	1,600	.....	308	2,865	863	.....	.....
182	Muskogee, Okla.	7,898	4,431	3,467	1,015	705	630	150	114	.....	.....	725	3,760	.....	330	469
183	Lima, Ohio.	5,966	5,050	916	427	162	310	.....	.....	.....	.....	210	3,250	1,200	.....	407
184	Chelsea, Mass.	5,973	5,475	498	.....	250	.....	.....	.....	.....	.....	32	3,566	1,225	900	.....
185	Aurora, Ill.	11,237	6,925	4,312	500	50	3,154	10	.....	200	.....	922	5,676	365	360	.....
186	New Rochelle, N. Y.	14,203	12,626	1,577	2,728	.....	.....	.....	.....	2,728	.....	1,443	6,297	1,000	.....	7
187	Austin, Tex.	4,886	3,650	1,236	.....	519	.....	.....	.....	.....	.....	299	4,089	.....	.....	.....
188	La Crosse, Wis.	6,160	5,220	940	1,200	260	.....	.....	.....	960	.....	940	2,400	400	.....	.....
189	Newport, Ky.	7,159	6,260	899	1,200	366	174	.....	.....	.....	.....	291	2,562	1,000	1,000	566
190	Orange, N. J.	10,765	9,650	1,115	1,575	.....	.....	.....	.....	.....	.....	557	4,275	1,200	2,600	558
191	Lorain, Ohio.	7,599	6,495	1,104	2,080	150	150	.....	480	.....	.....	474	2,500	1,375	.....	390
192	Council Bluffs, Iowa.	6,127	5,635	492	780	212	10	.....	.....	1,270	.....	245	3,160	450	.....	.....
193	Lynchburg, Va.	3,303	3,075	228	385	.....	168	.....	.....	.....	.....	.....	2,750	.....	.....	.....

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TABLE 38.—PAYMENTS FOR SCHOOL OUTLAYS: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 122.]

City number.	CITY.	Total.	CLASSIFIED BY OBJECT.						CLASSIFIED BY KIND OF ACTIVITY.			
			Land.	New buildings.	Alteration of old buildings.	Equipment of new buildings and grounds.	Equipment of old buildings, exclusive of replacements.	Special equipment.	General administration.	Elementary schools.	Secondary schools.	All other schools and educational activities.
	Grand total	$38,911,050	$5,502,771	$26,454,114	$4,225,412	$1,887,832	$735,421	$105,500	$43,551	$27,255,269	$10,382,415	$1,229,815
	Group I	13,182,154	1,695,878	8,406,534	2,021,964	760,811	295,437	1,530	1,800	11,214,616	1,645,758	319,980
	Group II	7,556,511	1,503,521	5,152,457	467,195	246,853	116,844	9,611	2,997	4,978,833	2,042,526	532,155
	Group III	8,102,236	1,078,760	5,720,395	822,157	337,720	124,103	19,092	32,632	5,265,485	2,717,041	87,078
	Group IV	6,516,242	591,065	4,764,172	594,323	374,140	126,462	66,080	3,167	3,522,668	2,800,067	190,340
	Group V	3,553,907	573,538	2,410,556	319,773	168,278	72,575	9,187	2,955	2,273,667	1,177,023	100,262
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
1	New York, N. Y	$4,489,848	$443,708	$2,212,759	$1,144,408	$570,548	$118,425			$3,989,522	$420,251	$80,075
2	Chicago, Ill	3,285,056	397,798	2,562,275	324,983					3,021,572	263,484	
3	Philadelphia, Pa	818,872	79,476	693,901	45,495					547,948	207,827	63,097
4	St. Louis, Mo	1,128,971	226,330	772,961	13,130	862	114,158	$1,530		947,948	180,067	956
5	Boston, Mass	1,296,628	306,808	734,723	144,669	60,689	49,738			990,454	210,399	95,773
6	Cleveland, Ohio	1,009,293	66,357	825,618	61,572	55,746			$1,800	647,733	279,847	79,913
7	Baltimore, Md	459,029	66,682	353,299		29,445	9,603			380,653	78,210	166
8	Pittsburgh, Pa.[1]	694,459	108,719	250,998	287,707	43,522	3,513			688,786	5,673	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich	$348,737	$14,000	$261,269	$34,516	$7,732	$21,609	$9,611	$2,997	$220,811	$114,868	$10,061
10	Buffalo, N. Y	543,333	315,677	204,791		22,865				358,306	185,027	
11	San Francisco, Cal	1,465,003		1,415,419	42,677		6,907			1,454,356	10,647	
12	Milwaukee, Wis	323,541	96,846	205,843	7,205	13,647				201,176	40,600	81,765
13	Cincinnati, Ohio	1,073,372	155,172	845,901	9,063	58,637	4,599			610,025	138,341	325,006
14	Newark, N. J	1,132,583	103,208	760,092	233,071	17,894	18,318			602,213	459,755	70,615
15	Los Angeles, Cal	573,958	60,165	398,872	42,439	47,101	25,381			183,309	387,698	2,951
16	New Orleans, La	490,096	406,549	32,516	38,000	13,031				490,096		
17	Washington, D. C	956,045	283,558	519,119	60,224	65,976	27,168			467,092	447,196	41,757
18	Minneapolis, Minn	649,843	128,346	508,635			12,862			391,449	258,394	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
19	Jersey City, N. J	$710,841	$36,887	$548,228	$74,285	$50,971	$470			$353,651	$357,190	
20	Seattle, Wash	338,767	49,108	236,216	37,680	9,720	6,053			295,034	41,836	$1,897
21	Kansas City, Mo	388,458	139,429	197,748	27,713	13,327		$10,241		363,099	14,343	11,016
22	Indianapolis, Ind	272,262	37,678	166,027	58,550	11,507	4,500			234,391	12,243	25,628
23	Providence, R. I	26,899	9,427	16,087		1,385				26,899		
24	Louisville, Ky	172,962	14,256	143,633	10,926	4,147			$7,978	163,790	1,194	
25	Rochester, N. Y	148,848		82,533	55,165	6,121	4,624	405		142,457	827	5,564
26	Denver, Colo	359,517	45,948	257,108	41,322	12,528	2,611		1,409	206,802	150,225	1,081
27	Portland, Oreg	533,372	139,141	367,964		25,668	599			444,773	88,000	599
28	St. Paul, Minn	643,971		564,832		74,341	4,798			147,730	496,241	
29	Columbus, Ohio	231,435	22,951	193,205	12,411			2,868		224,751	2,972	3,712
30	Toledo, Ohio	178,652	7,402	149,265	1,196	11,598	7,291	1,900		106,366	69,360	2,926
31	Atlanta, Ga	490,570	32,500	299,955	140,222	7,893				470,829	9,741	
32	Oakland, Cal	195,275		52,280	120,043	3,500	17,572	1,880	1,880	141,057	52,338	
33	Worcester, Mass	77,334	13,939	30,542	25,998	4,148	2,707			65,445	749	11,140
34	Birmingham, Ala	115,412	78	92,296	15,629	3,542	3,867			101,047	14,365	
35	Syracuse, N. Y	82,358	22,050	54,114		2,998	3,196			79,605	2,255	498
36	New Haven, Conn	172,373	17,220	97,157	35,443	14,277	8,276			172,373		
37	Memphis, Tenn	221,644	1,166	199,381	20,576		209	312		109,341	112,303	
38	Scranton, Pa	207,491	178,491	2,000	27,000					207,491		
39	Richmond, Va	169,565	16,117	125,904	15,721	6,768	5,055			165,754	3,811	
40	Paterson, N. J	165,105	21,030	134,224	1,199	8,652				52,545	112,560	
41	Omaha, Nebr	473,772	15,765	424,528	27,505	5,674			20,658	194,981	256,940	1,193
42	Fall River, Mass	182,173	9,231	168,382		3,487	1,073			95,675	86,498	
43	Dayton, Ohio	9,106	3,627	4,679		800				3,936	5,170	
44	Grand Rapids, Mich	212,639		212,639						3,707	208,932	
45	Spokane, Wash	173,847	18,077	114,228	6,862	34,682				112,247	46,207	15,393
46	Nashville, Tenn	198,281		162,705	20,261		13,829	1,486		37,776	160,505	
47	Lowell, Mass	6,750	25		3,875		2,850			6,339	411	
48	Cambridge, Mass	81,075	13,029	68,046						81,075		
49	Bridgeport, Conn	84,809	7,500	33,198	23,041	5,894	15,176			84,309	500	
50	New Bedford, Mass	424,578	10,395	383,098	17,755	6,854	6,476			214,642	205,152	4,784
51	San Antonio, Tex	51,650	6,764	34,818	584	7,248	2,236		707	43,556	7,319	68
52	Hartford, Conn	270,525	184,378	74,317	1,195		10,635			88,907	180,039	1,579
53	Albany, N. Y	39,920	5,160	34,760						23,105	16,815	

[1] Data for fiscal year 1910. For explanation, see text page 115.

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TABLE 38.—PAYMENTS FOR SCHOOL OUTLAYS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 122.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

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 school and educational activities.
54	Trenton, N. J.	$90,645		$79,324		$6,318	$5,003			$85,642		$5,003
55	Reading, Pa.											
56	Dallas, Tex.	68,137	$5,250	50,671	$4,810	4,151	3,255			55,831	$12,306	
57	Salt Lake City, Utah.	367,078	52,500	309,438		6,040				252,950	115,028	
58	Camden, N. J.	52,096		51,701				$395		52,096		
59	Springfield, Mass.	59,141	100	49,945	9,096					59,141		
60	Lynn, Mass.	120,356	13,674	70,696		28,610	7,376			28,366	91,990	
61	Lawrence, Mass.	88,004		83,050			4,954			88,004		
62	Tacoma, Wash.	180,119		93,720	16,874	8,833	10,979	49,713	$513	118,393	11,297	49,916
63	Des Moines, Iowa.	317,087	15,200	292,840		195	4,792	4,060		139,172	177,915	
64	Wilmington, Del.											
65	Kansas City, Kans.	56,281	3	35,919	20,169			190		44,286	10,926	1,069
66	Yonkers, N. Y.	306,112	22,517	60,000	162,966	56,498	4,131			151,615	7,985	116,512
67	Youngstown, Ohio.	373,164	85,750	279,227		7,831	356			170,202	202,962	
68	Houston, Tex.	4,483			4,483					4,483		
69	Norfolk, Va.	223,331	66,137	128,152	2,449	23,594	2,999			72,031	151,300	
70	Duluth, Minn.	302,664	7,326	266,291		29,047				92,166	210,498	
71	Fort Worth, Tex.	114,549	6,407	97,545	1,653	8,737	177			56,846	54,918	2,786
72	Somerville, Mass.	47,418	30,425	11,762	1,496			3,735		47,418		
73	St. Joseph, Mo.	56,870	13,021		42,304		1,545			45,494	11,376	
74	Utica, N. Y.	36,305		36,305						36,305		
75	Troy, N. Y.	103,538	2,397	98,554		2,587				48,171	55,367	
76	Elizabeth, N. J.	11,282		2,500			8,782			8,782	2,500	
77	Schenectady, N. Y.	106,390	15,186	83,264		6,803	1,127			93,654	12,736	
78	Waterbury, Conn.	153,585	765	146,810	2,015	3,995				76,372	77,213	
79	Akron, Ohio.	187,002		176,834	500	8,668	1,000			1,500	185,502	
80	Oklahoma City, Okla.	579,410	3,400	452,324	71,886	51,800				315,371	264,039	
81	Manchester, N. H.	77,659	14,800	48,976	2,297		11,586			11,544	66,115	
82	Hoboken, N. J.	179,357	50	179,091		216					179,357	
83	Evansville, Ind.	68,796	29,576		26,940		11,247	1,033		54,183	14,613	
84	Wilkes-Barre, Pa.	184,025		153,141		30,884					184,025	
85	Erie, Pa.	133,030	12,484	95,735	4,762	18,628	1,421			131,902	1,128	
86	Peoria, Ill.	98,091	1,900	77,273	4,954		13,964			84,127	13,964	
87	Fort Wayne, Ind.	109,095		99,428		4,864	4,803			104,292		4,803
88	Harrisburg, Pa.	242,212		228,757	3,544	9,496	415		200	52,131	189,881	
89	Savannah, Ga.	6,235			6,235					6,235		
90	Jacksonville, Fla.	50,090	4,672	42,340	568	1,701		809	809	48,713	568	
91	East St. Louis, Ill.	4,760					4,760			3,941	819	
92	Terre Haute, Ind.	61,301	10,243	41,640	9,418					57,360	3,941	
93	Holyoke, Mass.	115,211	10,000	81,151	19,542	4,384	134			115,150	61	
94	Portland, Me.	302					302			302		
95	South Bend, Ind.	183,830	126,304	42,681	7,929	4,463	2,453			49,738	125,039	8,453
96	Charleston, S. C.	31,138			29,453		1,685			31,138		
97	Brockton, Mass.	89,633	1,600	74,418		13,615				37,440	50,394	1,799
98	Passaic, N. J.	164,515	19,425	57,800	63,390	23,900				72,415	92,100	
99	Bayonne, N. J.	196,750	13,738	178,262			4,750			157,295	39,455	
100	Johnstown, Pa.	35,508	4,000		26,822		4,686			34,014	1,494	
101	Wichita, Kans.	198,666		190,977	7,689					49,252	149,414	
102	Covington, Ky.	10,460		8,893			1,567			9,610	850	
103	Allentown, Pa.	86,968		86,968						86,968		
104	Pawtucket, R. I.	20,176			18,531			1,645	1,645		18,531	
105	Springfield, Ill.	30,274	583	27,784		1,907				30,274		
106	Altoona, Pa.	71,263		65,532	3,420		2,311			70,328	935	
107	Mobile, Ala.	41,955		26,453	15,502					41,955		
108	Canton, Ohio.	8,007	1,632			6,375				1,632	6,375	
109	Saginaw, Mich.	10,998			2,506		3,902	4,500		6,438	4,560	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$43,512	$43,014				$498			$295	$43,217	
111	Sioux City, Iowa.	44,130	2,064		$42,066					44,130		
112	Atlantic City, N. J.	141,681	13,362	$118,184		$10,135				124,528	17,153	
113	Rockford, Ill.	110,453	14,136	71,965	22,959		1,393			110,453		
114	Lancaster, Pa.	15,000	15,000							15,000		
115	Springfield, Ohio.	92,658		88,507		3,117	1,034				92,658	
116	Little Rock, Ark.	80,159	9,300		68,774		2,085			80,159		
117	Sacramento, Cal.	14,357	5,268	4,683	2,790	1,616				8,058	6,299	
118	Pueblo, Colo.	7,796	2,740		3,559	194	1,303			4,204	3,549	$43
119	Chattanooga, Tenn.	67,471		66,403		638	430			67,471		
120	Bay City, Mich.	468					468			468		
121	York, Pa.	34,412	11,500	19,051	2,297	923	641			33,771	641	
122	Malden, Mass.	5,619	5,526				93			88	5,531	
123	New Britain, Conn.	87,394		87,394						87,394		
124	Haverhill, Mass.	29,468		5,000		24,468					29,468	

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TABLE 38.—PAYMENTS FOR SCHOOL OUTLAYS: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 122.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

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.
125	Salem, Mass.	$18,478			$18,345			$133		$18,345	$133	
126	Lincoln, Nebr.	43	$43							43		
127	Berkeley, Cal.	24,464	370		7,389		$16,705			13,135	11,329	
128	Davenport, Iowa.	14,885		$14,885						14,885		
129	Topeka, Kans.	55,936	1,200	39,930	14,333		473			52,848	3,088	
130	McKeesport, Pa.	5,103		1,437	1,189	$1,059	1,478		$123	4,600	35	$405
131	Flint, Mich.	86,218		81,218			5,000				86,218	
132	Tampa, Fla.	39,636	1,511		38,125					4,139	35,497	
133	San Diego, Cal.	3,933		851		125	2,957			2,001	1,932	
134	El Paso, Tex.	3,775					3,775			3,775		
135	Wheeling, W. Va.	43,894		34,762	800	7,919	200	213		2,902	15,251	25,741
136	Racine, Wis.	6,863	4,500	92	2,271					5,648	1,215	
137	Kalamazoo, Mich.	18,938	150	13,709	644	535	3,900			15,118	150	3,670
138	Superior, Wis.	80,687	5,399	60,488		14,800				5,399	75,288	
139	Augusta, Ga.	20,155		19,218				937	937	19,218		
140	Macon, Ga.	3,987			3,987						3,987	
141	Newton, Mass.	23,045		7,718		15,327				6,700	16,345	
142	Butte, Mont.	31,069	1,182	27,399		2,488				31,069		
143	Woonsocket, R. I.	1,537		1,537						1,537		
144	Chester, Pa.	8,039	8,039							5,039	3,000	
145	Montgomery, Ala.	37,359	454	21,687		14,180	1,038			1,492	35,867	
146	Fitchburg, Mass.											
147	Dubuque, Iowa.											
148	Galveston, Tex.											
149	Elmira, N. Y.	2,767	2,562					205	205		2,562	
150	New Castle, Pa.	99,219		98,579		388	252			3,217	96,002	
151	West Hoboken, N. J.	103,775	36,582	59,472		7,721				103,775		
152	Knoxville, Tenn.	8,374	492			6,316	1,566			417	7,957	
153	Hamilton, Ohio.											
154	Springfield, Mo.	32,119		17,707	14,412					30,017	2,102	
155	East Orange, N. J.	227,064	33,849	187,801	2,874	2,052	488			40,339	181,546	5,179
156	Quincy, Ill.	27,017		20,017	7,000					27,017		
157	Roanoke, Va.	50,853	6,167	20,832	22,613		1,241			50,710	143	
158	Lexington, Ky.	361				361				361		
159	Huntington, W. Va.	47,497	4,600	39,281		3,616				47,497		
160	Joliet, Ill.	39,126	34,376		2,442		1,645	663		28,785	10,341	
161	Auburn, N. Y.	98,187		96,106	1,762	319				98,187		
162	Charlotte, N. C.											
163	Taunton, Mass.	10,223	2,690	5,279		2,254				7,969	2,254	
164	Everett, Mass.	5,213		450				4,763		5,213		
165	Portsmouth, Va.	4,034	2,973	507			99	455		4,034		
166	Pittsfield, Mass.	43,472		42,972			500			43,472		
167	Quincy, Mass.	103,447	4,000	96,758		2,689				103,447		
168	Cedar Rapids, Iowa.	167,511	9,553	148,232	4,276	5,450				165,771	1,740	
169	Oshkosh, Wis.	2,065					2,065			1,392	673	
170	Perth Amboy, N. J.	9,614	3,800	5,814						9,614		
171	Lansing, Mich.	69,524	69,524							69,524		
172	Pasadena, Cal.	18,284	13,023	1,561			1,960	1,740	1,090	14,521	2,673	
173	Amsterdam, N. Y.	11,267		10,917			350			9,006	2,261	
174	Jackson, Mich.	38,740	4,944	28,121	250		5,425			35,240	3,500	
175	Jamestown, N. Y.	65,521	889	61,554		1,815	1,263			64,984	537	
176	San Jose, Cal.	8,744	2,504				6,240			4,768	3,976	
177	Decatur, Ill.	138,040	2,558	123,042	10,600	1,840				41,502	96,538	
178	Mount Vernon, N. Y.	162,223	103,695	56,996			1,532			1,437	95,562	65,224
179	Joplin, Mo.	55,913	5,060	41,746	6,530	1,721	856			55,913		
180	Williamsport, Pa.											
181	Niagara Falls, N. Y.											
182	Muskogee, Okla.	62,956	4,324	30,429	6,186	19,867	2,150		600	10,843	51,513	
183	Lima, Ohio.	16,154	1,608	13,708		537	223	78		16,154		
184	Chelsea, Mass.	120,521	7,895	110,879	403	1,344				120,521		
185	Aurora, Ill.	31,234	15,301	14,097	636		600			1,776	29,458	
186	New Rochelle, N. Y.	119,510	32,681	77,455		8,725	649			118,861	649	
187	Austin, Tex.	71,931	11,000	56,446	4,485					63,290	8,641	
188	La Crosse, Wis.	3,237			3,237					3,237		
189	Newport, Ky.	2,431				2,431				1,619	812	
190	Orange, N. Y.	5,000	5,000							5,000		
191	Lorain, Ohio.	16,612		12,765	2,539	1,308				14,724	1,888	
192	Council Bluffs, Iowa.	1,580	1,580								1,580	
193	Lynchburg, Va.	149,864	5,550	144,314						65,600	84,264	

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TABLE 39.—AVERAGE DAILY SCHOOL ATTENDANCE AND NUMBER

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

City number.	CITY.	AVERAGE DAILY SCHOOL ATTENDANCE, CLASSIFIED BY KIND OF SCHOOL.						SCHOOL SITTINGS, CLASSIFIED BY KIND OF SCHOOL.				
		All schools.	Day schools.				Night schools.	Total.	Elementary.	Secondary.	Normal.	All other.
			Elementary.[1]	Secondary.[2]	Normal.	All other.						
	Grand total	3,439,954	2,949,548	277,614	6,955	50,217	146,620	4,061,841	3,661,503	368,083	14,600	17,655
	Group I	1,457,635	1,262,077	89,022	4,515	23,582	78,439	1,671,068	1,533,893	115,138	10,234	11,803
	Group II	441,890	361,029	35,800	803	20,529	23,729	512,144	459,857	45,805	1,568	1,914
	Group III	658,036	557,785	63,487	1,035	10,791	24,938	766,803	689,995	72,771	2,017	2,020
	Group IV	479,159	419,873	43,038	461	3,629	12,158	605,588	534,521	68,865	653	1,549
	Group V	403,234	348,784	46,267	141	656	7,356	506,238	443,237	62,504	128	369
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.											
1	New York, N. Y.	664,819	583,676	33,794	2,002	1,490	43,857	771,744	712,837	43,223	7,838	7,846
2	Chicago, Ill.	258,261	218,956	16,053	786	8,970	13,496	274,022	253,579	17,785	452	2,206
3	Philadelphia, Pa.	171,422	154,649	9,690	681	224	6,178	185,674	173,790	10,942	700	242
4	St. Louis, Mo.	68,314	62,388	5,061	169	696	(3)	95,589	83,974	11,074	541	.....
5	Boston, Mass.	101,629	80,272	12,142	222	796	8,197	119,965	103,201	15,405	230	1,129
6	Cleveland, Ohio	76,337	56,139	5,541	164	11,373	3,120	72,192	64,720	6,924	210	338
7	Baltimore, Md.	53,016	48,998	3,775	210	33	(3)	80,485	73,699	6,481	263	42
8	Pittsburgh, Pa.[4]	63,837	56,999	2,966	281	.....	3,591	71,397	68,093	3,304	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.											
9	Detroit, Mich.	48,426	40,721	4,550	(3)	273	2,882	51,928	47,359	3,839	190	540
10	Buffalo, N. Y.	52,822	41,921	3,705	45	2,581	4,570	69,033	60,665	8,098	150	90
11	San Francisco, Cal.	37,736	32,478	2,707	.....	67	2,484	49,139	44,456	4,500	.....	183
12	Milwaukee, Wis.	40,587	35,036	3,281	.....	306	1,964	45,061	40,353	[5]4,554	.....	122
13	Cincinnati, Ohio	36,560	30,527	2,770	.....	116	3,147	51,210	45,000	5,985	.....	135
14	Newark, N. J.	69,106	44,075	2,063	198	17,079	5,692	58,140	54,056	2,700	707	677
15	Los Angeles, Cal.	41,146	34,870	5,258	.....	107	911	47,237	40,611	6,459	.....	167
16	New Orleans, La.	29,373	27,878	1,281	214	.....	(3)	35,070	33,567	1,341	162	.....
17	Washington, D. C.	47,515	40,128	4,962	346	.....	2,079	55,416	49,508	5,579	329	.....
18	Minneapolis, Minn.	38,619	33,395	5,224	.....	.....	(3)	49,910	44,160	5,750	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.											
19	Jersey City, N. J.	32,700	29,371	1,754	175	.....	1,400	37,158	35,449	1,709	.....	.....
20	Seattle, Wash.	27,572	21,666	3,948	.....	105	1,853	37,692	30,555	7,032	.....	105
21	Kansas City, Mo.	27,544	23,547	3,948	.....	49	(3)	43,702	40,392	3,280	.....	30
22	Indianapolis, Ind.	27,479	23,823	3,276	55	.....	325	32,721	29,421	3,300	.....	.....
23	Providence, R. I.	28,815	24,117	2,455	.....	.....	2,243	35,000	32,635	2,365	.....	.....
24	Louisville, Ky.	22,632	19,487	2,427	66	.....	652	24,823	22,146	2,563	79	35
25	Rochester, N. Y.	28,092	19,000	2,028	70	3,388	3,606	22,300	19,084	2,028	655	533
26	Denver, Colo.	28,847	24,647	3,574	.....	.....	626	35,858	30,547	5,311	.....	.....
27	Portland, Oreg.	21,672	19,048	2,427	.....	197	(3)	(3)	(3)	(3)	(3)	(3)
28	St. Paul, Minn.	23,618	20,123	2,525	(3)	.....	970	29,403	26,382	3,021	.....	.....
29	Columbus, Ohio	21,292	18,219	2,730	100	48	195	21,946	18,896	2,940	110	.....
30	Toledo, Ohio	20,791	18,362	1,717	65	293	354	26,670	23,760	2,400	160	350
31	Atlanta, Ga.	16,996	15,588	1,127	(3)	.....	281	19,763	17,979	1,337	.....	447
32	Oakland, Cal.	17,266	14,834	2,170	.....	.....	262	20,512	17,927	2,585	.....	.....
33	Worcester, Mass.	20,799	16,725	2,103	.....	235	1,736	26,806	23,458	3,023	.....	325
34	Birmingham, Ala.	15,517	14,089	1,367	14	14	33	20,202	18,402	1,800	.....	.....
35	Syracuse, N. Y.	18,239	15,220	2,165	40	17	797	22,856	20,111	2,705	.....	40
36	New Haven, Conn.	21,282	19,220	2,062	.....	.....	(3)	23,247	21,364	1,883	.....	.....
37	Memphis, Tenn.	11,842	11,094	668	.....	.....	80	14,776	14,063	713	.....	.....
38	Scranton, Pa.	17,378	15,143	1,319	.....	.....	916	22,708	20,068	2,640	.....	.....
39	Richmond, Va.	13,883	12,710	1,173	.....	.....	(3)	15,822	14,284	1,538	.....	.....
40	Paterson, N. J.	17,662	15,760	1,344	107	.....	451	20,399	18,467	1,733	199	.....
41	Omaha, Nebr.	15,455	13,736	1,684	35	.....	(3)	20,391	19,241	1,100	50	.....
42	Fall River, Mass.	14,602	12,556	873	50	.....	1,123	16,959	16,034	850	75	.....
43	Dayton, Ohio	12,466	10,607	1,430	70	5	354	16,565	14,172	2,283	110	.....
44	Grand Rapids, Mich.	18,047	11,647	1,463	.....	3,733	1,204	17,670	15,370	2,300	.....	.....
45	Spokane, Wash.	13,811	11,746	1,930	.....	24	111	16,321	14,521	1,800	.....	.....
46	Nashville, Tenn.	13,087	12,207	880	.....	.....	(3)	12,933	12,183	750	.....	.....
47	Lowell, Mass.	11,597	8,863	1,120	.....	.....	1,614	14,733	13,478	1,255	.....	.....
48	Cambridge, Mass.	16,038	12,898	1,478	.....	681	981	23,627	21,552	2,075	.....	.....
49	Bridgeport, Conn.	13,310	12,362	704	38	.....	206	14,725	13,919	760	46	.....
50	New Bedford, Mass.	11,920	9,683	563	114	565	995	15,000	13,998	492	480	30
51	San Antonio, Tex.	9,846	9,090	658	.....	.....	98	13,171	12,314	857	.....	.....
52	Hartford, Conn.	15,631	11,983	1,388	.....	1,333	927	16,894	15,544	1,350	.....	.....
53	Albany, N. Y.	10,308	8,614	1,009	36	104	545	13,450	12,279	993	53	125

[1] Includes attendance at both elementary and secondary schools for Reading, Wilkes-Barre, and Allentown, Pa., Galveston, Tex., and Charlotte, N. C.
[2] Exclusive of attendance at secondary schools for Reading, Wilkes-Barre, and Allentown, Pa., Galveston, Tex., and Charlotte, N. C.

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OF SCHOOL SITTINGS, BUILDINGS, AND ROOMS: 1911.

assigned to each, see page 20. For a text discussion of this table, see page 123.]

SCHOOL BUILDINGS.				SCHOOLROOMS.								City number.
Total.	Classified by kind of school.			Total.	Classified by kind of room.			Classified by kind of school.				
	Elementary.	Secondary.	All other.		Class.	Assembly.	Gymnasium.	Elementary.	Secondary.	Normal.	All other.	
7,874	7,251	466	157	97,494	95,312	1,521	661	83,812	12,539	500	643	
2,327	2,172	113	42	37,801	36,891	500	410	33,639	3,509	378	275	
962	879	60	23	12,461	12,175	207	79	10,696	1,600	51	114	
1,741	1,586	97	58	19,153	18,760	319	74	16,174	2,787	44	148	
1,481	1,367	85	29	14,913	14,651	224	38	12,512	2,302	23	76	
1,363	1,247	111	5	13,166	12,835	271	60	10,791	2,341	4	30	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.												
661	613	28	20	16,640	16,438	1	201	15,123	1,178	222	117	1
385	358	24	3	6,243	5,907	215	121	5,667	487	30	59	2
328	303	20	5	4,437	4,418	8	11	3,662	522	42	11	3
173	166	6	1	2,087	1,992	95	.....	1,768	305	14	.....	4
369	350	13	6	2,821	2,718	91	12	2,294	412	45	70	5
112	98	9	5	1,994	1,905	57	32	1,711	251	16	16	6
163	152	9	2	1,723	1,699	4	20	1,517	195	9	2	7
136	132	4	.....	1,856	1,814	29	13	1,697	159	.....	.....	8
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
91	87	4	.....	1,303	1,270	25	8	1,046	226	3	28	9
112	104	6	2	1,351	1,304	42	5	1,238	106	4	3	10
88	82	5	1	1,269	1,232	36	1	1,125	139	.....	5	11
62	54	4	4	1,050	1,041	5	4	881	146	.....	23	12
74	68	4	2	1,212	1,152	30	30	1,051	143	.....	18	13
63	52	5	6	1,348	1,306	26	14	1,225	77	20	24	14
138	120	12	6	1,363	1,345	12	6	1,060	295	.....	8	15
88	83	3	2	1,076	1,070	1	5	990	68	13	5	16
178	166	12	.....	1,294	1,269	19	6	1,124	159	11	.....	17
68	63	5	.....	1,197	1,188	11	.....	956	241	.....	.....	18
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
46	45	1	.....	741	720	17	4	694	47	.....	.....	19
106	61	6	39	925	920	3	2	662	221	.....	42	20
72	67	4	1	812	794	15	3	648	162	.....	2	21
65	63	2	.....	755	752	3	.....	622	132	1	.....	22
103	99	4	.....	868	840	24	4	754	114	.....	.....	23
52	47	5	.....	763	753	5	5	608	142	11	2	24
38	34	2	2	759	730	21	8	614	120	.....	25	25
67	62	5	.....	740	724	14	2	637	103	.....	.....	26
49	44	3	[2]	679	656	23	.....	544	133	.....	2	27
55	51	4	.....	780	765	9	6	660	120	.....	.....	28
52	46	5	1	690	678	12	.....	548	134	4	4	29
44	41	1	2	651	636	8	7	555	75	4	17	30
55	48	4	3	540	505	17	18	427	92	3	18	31
46	39	7	.....	477	470	6	1	400	77	.....	.....	32
79	70	7	2	629	616	9	4	539	74	.....	16	33
56	53	3	.....	489	484	4	1	411	78	.....	.....	34
41	37	3	1	550	544	6	.....	422	122	.....	6	35
57	55	2	.....	571	567	4	.....	491	80	.....	.....	36
32	30	2	.....	334	332	2	.....	308	26	.....	.....	37
70	67	3	.....	474	473	1	.....	418	56	.....	.....	38
32	30	2	.....	423	413	9	1	353	70	.....	.....	39
25	24	1	.....	481	477	4	.....	430	47	4	.....	40
52	51	1	.....	464	460	3	1	426	37	1	.....	41
52	51	1	.....	368	363	5	.....	338	28	2	.....	42
41	38	3	.....	465	456	9	.....	390	74	1	.....	43
38	36	2	.....	494	492	2	.....	399	95	.....	.....	44
35	33	1	1	471	469	1	1	399	71	.....	1	45
34	33	1	.....	368	354	14	.....	349	19	.....	.....	46
60	58	2	.....	318	305	13	.....	280	38	.....	.....	47
38	33	5	.....	390	373	16	1	342	48	.....	.....	48
27	26	1	.....	331	327	4	.....	309	20	2	.....	49
43	40	1	2	322	309	13	.....	296	11	11	4	50
30	29	1	.....	306	305	1	.....	277	29	.....	.....	51
25	24	1	.....	410	388	18	4	352	58	.....	.....	52
24	21	1	2	315	310	4	1	272	34	.....	9	53

[1] Not reported.
[2] Data for fiscal year 1910. For explanation, see text, page 115.
[3] Data for fiscal year 1912.
[4] Owned by county.

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TABLE 39.—AVERAGE DAILY SCHOOL ATTENDANCE AND NUMBER

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

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

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.						
54	Trenton, N. J.	12,221	10,578	814	.....	331	448	14,601	13,301	850	.....	450
55	Reading, Pa.	10,592	[1] 10,592	(1)	.....	.....	(2)	16,230	14,630	1,600	.....	.....
56	Dallas, Tex.	10,574	9,278	1,296	.....	.....	(2)	14,150	12,400	1,750	.....	.....
57	Salt Lake City, Utah.	14,980	13,799	1,181	.....	.....	.....	18,873	17,173	1,700	.....	.....
58	Camden, N. J.	11,087	10,323	514	23	.....	227	14,331	13,691	600	40	.....
59	Springfield, Mass.	13,709	10,983	1,606	.....	.....	1,120	15,224	13,661	1,563	.....	.....
60	Lynn, Mass.	10,827	8,873	1,188	.....	.....	766	13,492	11,735	1,757	.....	.....
61	Lawrence, Mass.	8,895	7,180	715	.....	.....	1,000	10,629	9,601	948	.....	80
62	Tacoma, Wash.	10,920	9,232	1,500	.....	34	154	14,413	12,297	2,080	.....	36
63	Des Moines, Iowa.	13,426	11,429	1,997	.....	.....	(2)	18,000	15,500	2,500	.....	.....
64	Wilmington, Del.	8,331	7,362	827	.....	.....	142	11,447	10,418	1,029	.....	.....
65	Kansas City, Kans.	11,159	10,043	1,116	.....	.....	(2)	15,753	14,353	1,400	.....	.....
66	Yonkers, N. Y.	12,880	10,049	952	70	1,051	758	12,569	10,713	1,438	68	350
67	Youngstown, Ohio.	8,834	8,141	693	.....	.....	.....	10,936	10,124	812	.....	.....
68	Houston, Tex.	9,315	8,121	1,014	.....	.....	180	12,143	10,329	1,814	.....	.....
69	Norfolk, Va.	10,586	9,936	650	.....	.....	(2)	14,000	13,000	1,000	.....	.....
70	Duluth, Minn.	11,601	10,586	975	.....	40	.....	13,344	11,794	1,510	.....	40
71	Fort Worth, Tex.	8,382	7,465	917	.....	.....	.....	11,510	10,110	1,400	.....	.....
72	Somerville, Mass.	11,762	9,508	1,632	.....	46	576	13,011	11,687	1,264	.....	60
73	St. Joseph, Mo.	8,988	7,935	1,053	.....	.....	.....	12,591	11,248	1,343	.....	.....
74	Utica, N. Y.	8,785	7,640	846	.....	.....	299	12,140	10,876	1,264	.....	.....
75	Troy, N. Y.	7,350	6,487	650	18	.....	195	9,672	8,537	1,091	44	.....
76	Elizabeth, N. J.	7,833	6,805	629	28	35	336	8,241	7,541	700	.....	.....
77	Schenectady, N. Y.	9,815	8,180	729	21	.....	885	12,071	11,135	936	.....	.....
78	Waterbury, Conn.	10,715	9,492	704	.....	.....	519	13,092	12,561	531	.....	.....
79	Akron, Ohio.	9,438	8,152	1,114	22	.....	150	11,780	10,000	1,500	40	240
80	Oklahoma City, Okla.	8,928	8,214	714	.....	.....	(2)	[3] 11,440	[3] 9,940	[3] 1,500	.....	.....
81	Manchester, N. H.	5,344	4,355	591	.....	.....	398	6,875	6,215	660	.....	.....
82	Hoboken, N. J.	9,957	7,473	343	(2)	1,759	382	10,202	9,381	433	95	293
83	Evansville, Ind.	6,759	6,110	649	.....	.....	.....	10,000	9,100	900	.....	.....
84	Wilkes-Barre, Pa.	8,735	[1] 8,735	(1)	.....	.....	(2)	12,320	10,890	1,430	.....	.....
85	Erie, Pa.	6,895	5,982	822	13	.....	78	10,026	9,068	958	.....	.....
86	Peoria, Ill.	7,646	6,918	728	.....	.....	(2)	8,873	8,003	870	.....	.....
87	Fort Wayne, Ind.	5,824	4,914	889	21	.....	.....	7,500	6,660	800	40	.....
88	Harrisburg, Pa.	8,371	7,303	951	26	28	63	12,116	10,950	1,100	36	.....
89	Savannah, Ga.	6,327	5,966	361	.....	.....	.....	7,108	6,508	600	.....	.....
90	Jacksonville, Fla.	5,313	5,011	276	.....	.....	26	9,340	7,840	1,500	.....	.....
91	East St. Louis, Ill.	5,785	5,405	360	.....	.....	20	8,384	7,725	659	.....	.....
92	Terre Haute, Ind.	7,480	6,743	737	.....	.....	.....	11,265	10,365	900	.....	.....
93	Holyoke, Mass.	6,769	5,199	694	.....	.....	876	7,846	6,980	866	.....	.....
94	Portland, Me.	8,052	7,084	968	.....	.....	(2)	9,854	8,598	1,256	.....	.....
95	South Bend, Ind.	5,878	5,291	587	.....	.....	(2)	8,225	7,375	850	.....	.....
96	Charleston, S. C.	4,521	4,192	329	.....	.....	(2)	5,412	4,934	478	.....	.....
97	Brockton, Mass.	10,418	8,311	1,022	.....	223	862	10,307	1,120	9,187	.....	.....
98	Passaic, N. J.	6,995	6,144	447	.....	.....	404	8,556	7,754	802	.....	.....
99	Bayonne, N. J.	7,992	6,966	453	.....	.....	573	8,412	7,804	608	.....	.....
100	Johnstown, Pa.	5,984	5,418	566	.....	.....	.....	7,908	7,160	748	.....	.....
101	Wichita, Kans.	7,100	6,419	677	4	.....	.....	8,020	7,500	510	10	.....
102	Covington, Ky.	4,579	4,242	337	.....	.....	.....	5,210	4,760	450	.....	.....
103	Allentown, Pa.	6,918	[1] 6,918	(1)	.....	.....	(2)	8,600	8,000	600	.....	.....
104	Pawtucket, R. I.	6,560	5,489	436	.....	.....	635	7,983	7,331	572	.....	.....
105	Springfield, Ill.	6,336	5,337	742	196	.....	61	8,550	7,360	950	240	.....
106	Altoona, Pa.	6,845	6,077	743	.....	.....	25	8,300	7,400	900	.....	.....
107	Mobile, Ala.	4,854	4,325	529	.....	.....	.....	5,664	5,005	659	.....	.....
108	Canton, Ohio.	6,569	5,749	820	.....	.....	.....	8,428	7,000	1,428	.....	.....
109	Saginaw, Mich.	6,420	5,414	955	19	32	(2)	8,701	7,350	1,311	40	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	6,387	5,670	717	.....	.....	(2)	8,266	7,516	750	.....	.....
111	Sioux City, Iowa.	6,806	5,932	874	.....	.....	.....	9,120	7,840	1,280	.....	.....
112	Atlantic City, N. J.	6,113	5,283	480	.....	.....	350	[3] 8,300	[3] 7,660	[3] 640	.....	.....
113	Rockford, Ill.	6,946	5,872	1,074	.....	.....	.....	8,703	7,803	900	.....	.....
114	Lancaster, Pa.	5,277	4,824	308	.....	.....	145	5,700	5,073	627	.....	.....
115	Springfield, Ohio.	6,128	5,373	755	.....	.....	.....	6,165	5,434	731	.....	.....
116	Little Rock, Ark.	4,768	4,018	750	.....	.....	.....	6,200	5,250	950	.....	.....
117	Sacramento, Cal.	4,845	3,991	714	.....	.....	140	6,800	5,900	900	.....	.....
118	Pueblo, Colo.	6,421	5,325	1,096	.....	.....	(2)	6,915	5,577	1,338	.....	.....
119	Chattanooga, Tenn.	4,825	4,509	316	.....	.....	(2)	6,239	5,879	360	.....	.....
120	Bay City, Mich.	5,406	4,739	643	24	.....	.....	7,184	6,501	675	.....	8
121	York, Pa.	5,504	4,992	512	.....	.....	.....	7,732	6,889	843	.....	.....
122	Malden, Mass.	6,652	5,368	827	.....	.....	457	8,313	7,307	1,006	.....	.....
123	New Britain, Conn.	5,792	4,926	559	.....	.....	307	7,143	6,511	632	.....	.....
124	Haverhill, Mass.	5,929	4,790	717	.....	.....	422	7,969	7,134	835	.....	.....

[1] Attendance at secondary schools included with that at elementary.

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OF SCHOOL SITTINGS, BUILDINGS, AND ROOMS: 1911—Continued.

assigned to each, see page 20. For a text discussion of this table, see page 123.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

SCHOOL BUILDINGS.				SCHOOLROOMS.								City number.
Total.	Classified by kind of school.			Total.	Classified by kind of room.			Classified by kind of school.				
	Elementary.	Secondary.	All other.		Class.	Assembly.	Gymnasium.	Elementary.	Secondary.	Normal.	All other.	
33	31	1	1	310	304	5	1	266	28	.....	16	54
47	45	2	.....	331	328	2	1	291	40	.....	.....	55
28	25	3	.....	318	317	1	.....	263	55	.....	.....	56
31	27	4	.....	458	451	6	1	386	72	.....	.....	57
33	32	1	.....	378	377	1	.....	348	29	1	.....	58
42	35	2	5	449	436	11	2	361	88	.....	.....	59
48	46	2	.....	304	294	9	1	258	46	.....	.....	60
33	31	1	1	260	256	4	.....	217	32	.....	11	61
35	33	1	1	347	345	1	1	277	69	.....	1	62
61	58	3	.....	520	514	3	3	440	80	.....	.....	63
30	29	1	.....	277	270	7	.....	244	33	.....	.....	64
42	38	3	1	361	357	3	1	280	81	.....	.....	65
23	21	1	1	432	417	12	3	345	70	3	14	66
29	27	2	.....	315	315	.....	.....	273	42	.....	.....	67
26	24	2	.....	297	295	1	1	231	66	.....	.....	68
39	38	1	.....	297	295	1	1	257	40	.....	.....	69
35	34	1	.....	384	380	3	1	334	48	.....	2	70
24	21	3	.....	278	275	3	.....	206	72	.....	.....	71
27	23	2	2	307	305	2	.....	243	54	.....	10	72
38	36	2	.....	262	254	7	1	221	41	.....	.....	73
24	23	1	.....	260	241	19	.....	226	34	.....	.....	74
25	23	2	.....	256	250	6	.....	221	35	.....	.....	75
13	12	1	.....	183	177	6	.....	158	25	.....	.....	76
21	20	1	.....	279	272	6	1	252	27	.....	.....	77
30	29	1	.....	309	308	1	.....	285	24	.....	.....	78
26	24	2	.....	316	314	1	1	218	97	1	.....	79
29	28	1	.....	338	334	3	1	286	52	.....	.....	80
26	25	1	.....	161	157	4	.....	141	20	.....	.....	81
12	9	1	2	240	236	4	.....	215	12	2	11	82
22	18	4	.....	278	275	2	1	215	63	.....	.....	83
20	19	1	.....	224	224	.....	.....	198	26	.....	.....	84
22	21	1	.....	200	198	1	1	164	31	1	4	85
20	18	2	.....	251	238	12	1	195	56	.....	.....	86
19	18	1	.....	239	229	5	5	191	46	2	.....	87
28	26	2	.....	297	296	1	.....	251	45	1	.....	88
14	13	1	.....	181	174	6	1	149	29	.....	3	89
17	16	1	.....	190	188	2	.....	172	18	.....	.....	90
33	20	1	12	181	177	2	2	156	21	.....	4	91
25	23	1	1	173	173	.....	.....	139	34	.....	.....	92
20	18	1	1	220	214	5	1	184	36	.....	.....	93
44	42	2	.....	260	252	8	.....	223	37	.....	.....	94
17	16	1	.....	243	229	14	.....	212	31	.....	.....	95
8	7	1	.....	127	122	5	.....	109	18	.....	.....	96
30	29	1	.....	275	269	5	1	228	47	.....	.....	97
12	11	1	.....	193	190	3	.....	172	21	.....	.....	98
11	10	1	.....	202	196	5	1	167	35	.....	.....	99
24	24	1	.....	194	193	1	.....	163	31	.....	.....	100
19	18	1	.....	160	160	.....	.....	150	10	.....	.....	101
18	17	1	.....	150	149	1	.....	136	14	.....	.....	102
23	22	1	.....	177	177	.....	.....	160	17	.....	.....	103
28	27	1	.....	197	193	4	.....	173	24	.....	.....	104
18	16	1	1	208	205	3	.....	164	32	12	.....	105
16	15	1	.....	217	213	2	2	186	31	.....	.....	106
17	16	1	.....	138	137	1	.....	114	24	.....	.....	107
20	18	2	.....	196	195	1	.....	161	35	.....	.....	108
25	22	3	.....	315	311	3	1	237	78	.....	.....	109

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

16	15	1	.....	211	190	21	.....	182	29	.....	.....	110
25	24	1	.....	232	231	1	.....	200	32	.....	.....	111
12	11	1	.....	223	215	7	1	198	25	.....	.....	112
21	20	1	.....	242	237	4	1	198	46	.....	.....	113
20	18	2	.....	94	91	2	1	77	17	.....	.....	114
18	17	1	.....	190	189	1	.....	158	32	.....	.....	115
16	14	2	.....	188	187	1	.....	147	41	.....	.....	116
14	13	1	.....	184	181	2	1	149	35	.....	.....	117
21	19	2	.....	211	206	3	2	168	43	.....	.....	118
12	11	1	.....	130	127	2	1	114	16	.....	.....	119
19	17	2	.....	198	189	9	.....	146	51	.....	1	120
23	22	1	.....	193	190	2	1	166	27	.....	.....	121
22	20	2	.....	203	194	8	1	163	40	.....	.....	122
13	12	1	.....	172	170	2	.....	147	25	.....	.....	123
33	32	1	.....	213	210	2	1	163	50	.....	.....	124

[1] Not reported.

[2] Estimated.

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TABLE 39.—AVERAGE DAILY SCHOOL ATTENDANCE AND NUMBER

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

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

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.						
125	Salem, Mass	4,425	3,711	568	.....	.....	146	6,039	5,253	786	.....	.....
126	Lincoln, Nebr	6,487	5,586	901	.....	.....	.....	[1] 8,000	[1] 6,900	[1] 1,100	.....	.....
127	Berkeley, Cal	5,746	4,469	1,277	.....	.....	.....	7,807	6,508	1,299	.....	.....
128	Davenport, Iowa	5,604	4,976	628	.....	.....	.....	8,000	7,200	800	.....	.....
129	Topeka, Kans	6,060	5,051	966	.....	.....	43	8,000	7,000	1,000	.....	.....
130	McKeesport, Pa	6,359	5,664	505	30	.....	160	7,196	6,520	676	.....	.....
131	Flint, Mich	4,235	3,755	464	16	.....	.....	5,330	4,687	607	36	.....
132	Tampa, Fla	3,657	3,423	234	.....	.....	.....	4,455	4,165	290	.....	.....
133	San Diego, Cal	5,113	4,314	793	.....	.....	6	7,181	6,121	1,060	.....	.....
134	El Paso, Tex	3,990	3,727	263	.....	.....	.....	5,638	5,048	590	.....	.....
135	Wheeling, W. Va	4,609	4,280	329	.....	.....	.....	7,344	6,455	889	.....	.....
136	Racine, Wis	5,186	4,622	543	.....	21	.....	5,950	5,260	650	.....	40
137	Kalamazoo, Mich	4,899	4,115	780	.....	4	[2]	6,000	5,000	1,000	.....	.....
138	Superior, Wis	5,040	4,409	625	.....	6	.....	6,324	5,201	1,110	.....	13
139	Augusta, Ga	3,466	3,186	280	.....	.....	.....	4,297	4,007	290	.....	.....
140	Macon, Ga	6,112	5,578	501	33	.....	.....	6,721	6,101	620	.....	.....
141	Newton, Mass	8,860	6,530	1,363	.....	605	362	8,727	6,921	1,641	60	105
142	Butte, Mont	3,829	3,407	408	.....	16	.....	5,834	4,935	866	.....	33
143	Woonsocket, R. I	3,678	3,192	207	.....	.....	279	4,941	4,637	304	.....	.....
144	Chester, Pa	4,646	4,270	376	.....	.....	.....	6,276	5,512	764	.....	.....
145	Montgomery, Ala	3,565	3,150	385	.....	.....	30	3,898	3,400	498	.....	.....
146	Fitchburg, Mass	4,055	3,148	676	.....	.....	231	6,240	5,390	850	.....	.....
147	Dubuque, Iowa	2,969	2,611	358	.....	.....	.....	4,923	4,423	500	.....	.....
148	Galveston, Tex	3,435	[3] 3,435	[2]	.....	.....	.....	4,665	3,665	1,000	.....	.....
149	Elmira, N. Y	4,305	3,418	721	.....	.....	166	6,151	5,154	997	.....	.....
150	New Castle, Pa	5,621	5,054	492	.....	.....	75	6,553	6,093	460	.....	.....
151	West Hoboken, N. J	5,058	4,691	144	.....	.....	223	5,696	5,536	160	.....	.....
152	Knoxville, Tenn	5,313	4,678	635	.....	.....	.....	4,964	4,325	639	.....	.....
153	Hamilton, Ohio	4,090	3,602	488	.....	.....	.....	4,125	3,599	526	.....	.....
154	Springfield, Mo	6,220	5,345	875	.....	.....	.....	6,960	6,060	900	.....	.....
155	East Orange, N. J	4,683	4,065	618	.....	.....	.....	5,526	4,756	700	.....	70
156	Quincy, Ill	3,409	2,985	424	.....	.....	.....	5,178	4,595	583	.....	.....
157	Roanoke, Va	4,874	4,320	412	.....	.....	142	6,825	6,200	625	.....	.....
158	Lexington, Ky	4,075	3,686	389	.....	.....	.....	4,696	4,096	600	.....	.....
159	Huntington, W. Va	3,802	3,597	205	.....	.....	.....	5,200	4,750	450	.....	.....
160	Joliet, Ill	5,008	4,208	800	.....	.....	[2]	8,050	6,000	1,050	.....	.....
161	Auburn, N. Y	3,249	2,562	506	11	.....	170	3,666	2,889	777	.....	.....
162	Charlotte, N. C	3,722	[3] 3,722	[2]	.....	.....	.....	5,095	5,095	.....	.....	.....
163	Taunton, Mass	4,761	3,790	583	.....	15	373	5,624	5,158	466	.....	.....
164	Everett, Mass	6,178	5,219	650	.....	.....	309	7,401	6,605	796	.....	.....
165	Portsmouth, Va	3,360	3,144	216	.....	.....	[2]	[2]	.....	.....	.....	.....
166	Pittsfield, Mass	5,136	4,447	528	.....	.....	161	6,342	5,814	528	.....	.....
167	Quincy, Mass	5,403	4,524	643	.....	.....	236	7,092	6,082	1,010	.....	.....
168	Cedar Rapids, Iowa	4,988	4,322	666	.....	.....	[2]	6,338	5,500	838	.....	.....
169	Oshkosh, Wis	4,537	3,853	560	.....	11	113	5,221	4,531	690	.....	.....
170	Perth Amboy, N. J	5,083	4,683	400	.....	.....	.....	5,820	5,350	470	.....	.....
171	Lansing, Mich	3,800	3,300	500	.....	.....	.....	4,600	4,000	600	.....	.....
172	Pasadena, Cal	4,611	3,874	737	.....	.....	.....	5,954	4,979	975	.....	.....
173	Amsterdam, N. Y	3,081	2,469	317	.....	.....	295	3,900	3,400	500	.....	.....
174	Jackson, Mich	3,878	3,450	428	.....	.....	.....	5,825	4,997	828	.....	.....
175	Jamestown, N. Y	5,104	4,057	545	8	.....	494	5,422	4,400	990	32	.....
176	San Jose, Cal	4,640	3,520	1,070	.....	.....	50	5,609	4,309	1,200	.....	100
177	Decatur, Ill	4,695	4,188	507	.....	.....	.....	6,135	5,500	635	.....	.....
178	Mount Vernon, N. Y	5,224	4,409	629	.....	.....	186	6,217	5,484	733	.....	.....
179	Joplin, Mo	5,193	4,518	675	.....	.....	.....	7,100	6,250	850	.....	.....
180	Williamsport, Pa	4,672	4,030	485	.....	.....	157	7,265	6,500	765	.....	.....
181	Niagara Falls, N. Y	4,177	3,378	586	.....	.....	213	5,293	4,409	884	.....	.....
182	Muskogee, Okla	3,116	2,762	354	.....	.....	.....	3,885	3,090	795	.....	.....
183	Lima, Ohio	4,251	3,677	555	19	.....	.....	6,340	5,600	740	.....	.....
184	Chelsea, Mass	6,175	5,247	420	.....	.....	508	6,795	6,235	560	.....	.....
185	Aurora, Ill	3,308	2,729	579	.....	.....	.....	3,760	3,235	525	.....	.....
186	New Rochelle, N. Y	4,314	3,675	412	.....	.....	227	4,894	4,024	870	.....	.....
187	Austin, Tex	3,612	3,055	557	.....	.....	[2]	4,620	3,998	1,622	.....	.....
188	La Crosse, Wis	3,589	3,097	484	.....	8	.....	5,836	5,116	720	.....	.....
189	Newport, Ky	2,817	2,554	263	.....	.....	.....	3,780	3,380	400	.....	.....
190	Orange, N. J	3,592	3,220	222	.....	.....	150	4,900	4,260	640	.....	.....
191	Lorain, Ohio	3,583	3,292	291	.....	.....	.....	4,750	4,200	550	.....	.....
192	Council Bluffs, Iowa	4,862	4,359	503	.....	.....	.....	6,200	5,400	800	.....	.....
193	Lynchburg, Va	4,141	3,788	323	.....	.....	30	4,100	3,700	400	.....	.....

[1] Estimated. [2] Not reported. [3] Attendance at secondary schools included with that at elementary.

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OF SCHOOL SITTINGS, BUILDINGS, AND ROOMS: 1911—Continued

assigned to each, see page 20. For a text discussion of this table, see page 123.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

SCHOOL BUILDINGS.				SCHOOLROOMS.							City number.
Total.	Classified by kind of school.			Total.	Classified by kind of room.			Classified by kind of school.			
	Elementary.	Secondary.	All other.		Class.	Assembly.	Gymnasium.	Elementary.	Secondary.	Normal.	All other.	
20	19	1		154	151	3		126	28			125
21	19	2		192	190	1	1	157	35			126
33	27	6		248	235	8		189	54			127
18	17	1		229	224	4	1	177	52			128
26	24	2		211	209	1	1	169	42			129
14	13	1		187	184	3		163	24			130
9	8	1		124	124			100	22	2		131
16	15	1		107	105	1	1	99	8			132
21	20	1		156	154	2		119	37			133
12	11	1		140	136	4		125	15			134
13	12	1		177	175	1	1	142	35			135
11	9	1	1	175	168	2	5	133	27		15	136
10	9	1		173	166	6	1	134	39			137
12	11	1		184	169	5	10	141	43			138
17	15	2		162	153	9		143	19			139
20	18	2		149	147		2	127	22			140
29	26	2	1	257	243	13	1	186	67		4	141
15	13	1	1	146	144	1	1	117	27		2	142
25	24	1		95	92	3		86	9			143
22	21	1		184	181	3		140	44			144
16	15	1		118	115	1	2	93	25			145
25	24	1		138	136	2		112	26			146
15	14	1		114	98	16		96	18			147
9	7	2		101	99	2		80	21			148
11	10	1		167	162	5		151	16			149
14	13	1		156	155	1		137	19			150
7	7	(1)		127	123	4		117	10			151
16	15	1		124	119	4	1	100	24			152
17	14	3		150	149	1		127	23			153
19	18	1		146	144	1	1	119	27			154
9	8	1		156	146	9	1	122	32		2	155
15	14	1		132	130	2		105	27			156
9	8	1		140	139	1		122	18			157
10	9	1		139	137	1	1	119	20			158
16	15	1		130	128	1	1	110	20			159
28	23	5		189	183	2	4	156	33			160
14	13	1		145	144	1		121	24			161
13	13			99	98	1		99				162
30	29	1		129	128	1		115	14			163
17	16	1		171	168	3		141	30			164
15	14	1		80	80			72	8			165
23	22	1		133	132	1		115	18			166
13	12	1		161	158	2	1	123	38			167
17	16	1		202	200	1	1	161	41			168
12	11	1		117	115	2		88	29			169
10	9	1		123	121	2		112	11			170
14	13	1		145	145			110	35			171
28	24	4		201	199	1	1	165	36			172
11	10	1		107	104	3		86	21			173
17	16	1		157	155	2		126	31			174
14	13	1		142	136	4	2	114	27	1		175
11	9	1	1	172	164	8		126	43		3	176
16	15	1		134	130	4		115	19			177
11	9	2		160	150	10		130	30			178
20	19	1		173	172	1		148	25			179
14	12	1	1	145	144	1		125	17		3	180
12	11	1		153	151	1	1	118	35			181
17	15	2		113	111	1	1	68	45			182
15	14	1		158	158			139	18	1		183
8	7	1		152	146	6		128	24			184
13	11	2		108	102	2	4	79	29			185
9	8	1		140	135	5		110	30			186
13	11	2		123	122	1		84	39			187
15	14	1		178	176	1	1	154	24			188
10	9	1		89	77	12		77	12			189
8	7	1		125	123	1	1	107	18			90
1	10	1		115	114	1		98	17			191
16	15	1		152	150	1	1	128	24			192
11	10	1		108	107	1		96	12			193

[1] Included with elementary.

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TABLE 40.—AVERAGE PAYMENTS FOR EXPENSES OF ELEMENTARY DAY, SECONDARY DAY, NORMAL, AND NIGHT SCHOOLS PER 100 INHABITANTS AND PER 100 PUPILS IN REGULAR ATTENDANCE: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 127.]

City number.	CITY.	Average per 100 inhabitants.[1]	AVERAGE PER 100 PUPILS IN REGULAR ATTENDANCE.												
			All specified schools.				Elementary day schools.			Secondary day schools.			Normal schools.			Night schools.
			Total.	General administration.[1]	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	
	Grand total	$462	$3,902	$159	$3,060	$683	$3,424	$2,768	$656	$7,871	$6,671	$1,200	$18,142	$16,274	$1,868	$1,672
	Group I	503	4,156	155	3,294	707	3,702	3,006	696	9,353	8,078	1,275	22,699	20,233	2,466	1,665
	Group II	465	4,232	156	3,345	721	3,758	3,081	677	8,488	7,068	1,420	13,196	12,483	713	1,774
	Group III	431	3,733	146	2,929	658	3,233	2,606	626	7,356	6,257	1,099	8,552	7,785	767	1,294
	Group IV	413	3,522	168	2,702	652	3,023	2,414	609	7,033	5,838	1,195	6,648	5,618	1,030	1,636
	Group V	423	3,375	177	2,565	633	2,859	2,269	590	6,029	4,998	1,031	8,358	8,218	140	1,400
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.															
1	New York, N. Y.	$577	$4,315	$133	$3,535	$647	$3,928	$3,259	$669	$9,876	$9,015	$861	$33,007	$29,618	$3,189	$1,864
2	Chicago, Ill.	441	3,971	122	3,116	733	3,657	2,936	721	8,051	6,810	1,241	14,250	12,355	1,895	1,359
3	Philadelphia, Pa.	357	3,574	156	2,771	647	3,030	2,446	584	10,150	8,319	1,831	12,417	9,490	2,927	1,610
4	St. Louis, Mo.	440	4,555	275	3,478	802	3,636	3,011	625	11,524	8,729	2,795	25,160	18,317	6,843	(2)
5	Boston, Mass.	667	4,555	308	3,451	796	3,897	3,081	816	8,162	7,140	1,022	17,623	15,293	2,330	1,504
6	Cleveland, Ohio	461	4,118	202	3,149	767	3,440	2,731	709	9,689	8,129	1,560	18,938	14,913	4,025	1,440
7	Baltimore, Md.	334	3,556	99	2,716	741	3,039	2,354	685	8,459	6,956	1,503	10,981	10,952	29	(2)
8	Pittsburgh, Pa.[3]	506	4,300	146	3,069	1,085	4,017	2,919	1,098	9,517	7,553	1,964	15,119	15,119	.....	1,033
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.															
9	Detroit, Mich.	$372	$3,805	$147	$2,988	$670	$3,386	$2,764	$622	$7,848	$6,383	$1,465	(2)	(2)	(2)	$886
10	Buffalo, N. Y.	398	3,450	131	2,611	708	3,208	2,543	665	6,075	5,010	1,065	$16,987	$12,816	$4,171	1,957
11	San Francisco, Cal.	425	4,806	222	3,907	677	4,407	3,762	645	7,832	6,531	1,301	.....	.....	.....	3,369
12	Milwaukee, Wis.	402	3,948	185	3,096	667	3,669	2,993	676	6,702	5,753	949	.....	.....	.....	530
13	Cincinnati, Ohio	477	4,949	259	3,648	1,042	4,240	3,373	867	13,478	9,542	3,936	.....	.....	.....	1,317
14	Newark, N. J.	575	4,017	164	3,194	659	3,755	3,093	662	9,455	7,958	1,497	15,338	13,991	1,347	2,178
15	Los Angeles, Cal.	592	5,013	225	4,036	752	4,118	3,448	670	9,530	8,164	1,366	.....	.....	.....	3,038
16	New Orleans, La.	296	3,479	112	2,866	501	3,123	2,638	485	7,665	6,831	834	9,429	8,882	547	(2)
17	Washington, D. C.	646	4,589	84	3,782	723	3,951	3,215	736	9,842	8,932	910	13,807	13,803	4	903
18	Minneapolis, Minn.	544	4,384	137	3,469	778	3,852	3,113	739	6,773	5,749	1,024	.....	.....	.....	(2)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.															
19	Jersey City, N. J.	$421	$3,563	$121	$2,884	$558	$3,314	$2,755	$559	$7,053	$6,010	$1,043	$9,670	$9,670	.....	$835
20	Seattle, Wash.	558	5,275	192	4,242	841	4,412	3,598	814	10,453	9,156	1,297	.....	.....	.....	1,485
21	Kansas City, Mo.	428	4,012	168	3,108	736	3,178	2,530	648	7,821	6,562	1,259	.....	.....	.....	(2)
22	Indianapolis, Ind.	432	3,783	205	2,900	678	3,336	2,687	649	5,612	4,655	957	3,440	3,440	.....	854
23	Providence, R. I.	444	3,559	128	2,646	785	3,006	2,241	765	8,808	7,376	1,432	.....	.....	.....	2,111
24	Louisville, Ky.	340	3,415	195	2,671	549	2,583	2,098	485	8,383	7,280	1,103	13,730	12,986	$744	1,984
25	Rochester, N. Y.	426	3,919	146	3,101	672	3,719	2,982	737	7,951	6,798	1,153	3,000	3,000	.....	1,719
26	Denver, Colo.	557	4,301	155	3,509	637	3,723	3,111	612	7,503	6,614	889	.....	.....	.....	1,658
27	Portland, Oreg.	457	4,739	178	3,719	842	4,142	3,363	779	7,844	6,515	1,329	.....	.....	.....	(2)
28	St. Paul, Minn.	392	3,640	84	2,820	736	3,311	2,551	760	6,713	5,880	833	(2)	(2)	(2)	440
29	Columbus, Ohio	486	4,291	76	3,148	1,067	3,680	2,667	1,013	8,065	6,533	1,532	3,666	3,626	40	505
30	Toledo, Ohio	426	3,598	215	2,917	466	3,212	2,755	457	5,562	4,937	625	6,397	6,397	.....	1,066
31	Atlanta, Ga.	263	2,502	155	2,049	298	2,039	1,758	281	6,340	5,782	558	(2)	(2)	(2)	3,377
32	Oakland, Cal.	550	5,081	209	4,213	659	4,453	3,812	641	7,870	7,034	836	.....	.....	.....	3,802
33	Worcester, Mass.	548	4,004	111	3,139	754	3,481	2,682	799	8,578	7,833	745	.....	.....	.....	2,182
34	Birmingham, Ala.	297	2,726	136	2,111	479	2,388	1,976	412	4,608	3,439	1,169	6,307	6,307	.....	3,348
35	Syracuse, N. Y.	440	3,433	107	2,674	652	2,980	2,346	634	6,336	5,335	1,001	14,375	14,375	.....	1,198
36	New Haven, Conn.	511	3,285	96	2,570	619	2,849	2,281	568	6,358	5,267	1,091	.....	.....	.....	(2)
37	Memphis, Tenn.	313	3,524	151	2,841	532	3,149	2,633	516	7,039	6,223	816	.....	.....	.....	3,838
38	Scranton, Pa.	458	3,513	285	2,538	690	2,928	2,249	679	7,860	6,670	1,190	.....	.....	.....	1,515
39	Richmond, Va.	242	2,259	60	1,827	372	2,028	1,702	326	4,056	3,178	878	.....	.....	.....	(2)
40	Paterson, N. J.	384	2,806	77	2,240	489	2,479	2,058	421	5,826	4,462	1,364	5,570	5,430	140	1,542
41	Omaha, Nebr.	495	4,058	195	3,047	816	3,378	2,625	753	7,814	6,462	1,352	4,429	4,429	.....	(2)
42	Fall River, Mass.	400	3,358	112	2,562	684	3,201	2,494	707	6,236	5,373	863	7,646	5,968	1,678	1,232
43	Dayton, Ohio	454	4,324	205	3,183	936	3,653	2,837	816	8,252	6,245	2,007	3,526	3,526	.....	1,495
44	Grand Rapids, Mich.	464	3,760	184	2,997	579	3,398	2,836	562	7,214	6,089	1,125	.....	.....	.....	876
45	Spokane, Wash.	582	4,798	174	3,977	647	4,141	3,514	627	7,753	6,942	811	.....	.....	.....	1,411
46	Nashville, Tenn.	318	2,713	76	2,282	355	2,544	2,185	359	3,930	3,630	300	.....	.....	.....	(2)
47	Lowell, Mass.	389	3,658	121	2,530	1,007	3,574	2,550	1,024	6,379	4,580	1,799	.....	.....	.....	1,365
48	Cambridge, Mass.	488	3,390	115	2,717	558	2,867	2,383	484	7,973	6,611	1,362	.....	.....	.....	1,558
49	Bridgeport, Conn.	301	2,397	89	1,892	416	2,154	1,770	384	4,745	4,237	508	14,466	4,474	9,992	1,011
50	New Bedford, Mass.	374	3,363	149	2,604	610	3,108	2,489	619	7,356	6,359	997	12,340	10,147	2,193	857
51	San Antonio, Tex.	299	3,094	130	2,568	396	2,677	2,297	380	6,991	6,347	644	.....	.....	.....	2,533
52	Hartford, Conn.	559	3,958	130	3,100	728	3,480	2,799	681	7,864	6,661	1,203	.....	.....	.....	2,283
53	Albany, N. Y.	391	3,872	104	3,018	750	3,410	2,673	737	7,029	6,233	796	13,742	13,403	339	2,719

[1] For method of computing this average, see explanatory text, page 127.
[2] Omitted because the number of pupils in regular attendance was not reported.
[3] Data for fiscal year 1910. For explanations, see text, page 115.

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TABLE 40.—AVERAGE PAYMENTS FOR EXPENSES OF ELEMENTARY DAY, SECONDARY DAY, NORMAL, AND NIGHT SCHOOLS PER 100 INHABITANTS AND PER 100 PUPILS IN REGULAR ATTENDANCE: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of the table, see page 127.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Average expense per 100 inhabitants.[1]	AVERAGE PER 100 PUPILS IN REGULAR ATTENDANCE.												
			All specified schools.				Elementary day schools.			Secondary day schools.			Normal schools.			Night schools.
			Total.	General administration.[1]	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	
54	Trenton, N. J.	$434	$3,664	$201	$2,866	$597	$3,138	$2,570	$568	$8,635	$7,466	$1,169	.....	.....	.....	$1,757
55	Reading, Pa.	229	2,123	115	1,588	420	2,008	1,589	419	(2)	(2)	(2)	.....	.....	.....	(2)
56	Dallas, Tex.	341	3,162	135	2,657	370	2,649	2,348	301	5,732	4,872	860	.....	.....	.....	(2)
57	Salt Lake City, Utah	664	4,315	222	3,287	806	3,819	3,062	757	7,291	5,913	1,378	.....	.....	.....	.....
58	Camden, N. J.	448	3,935	155	3,078	702	3,532	2,863	669	9,850	8,191	1,659	$6,348	$6,348	.....	1,085
59	Springfield, Mass.	692	4,659	173	3,614	872	3,901	3,061	840	9,778	8,151	1,627	.....	.....	.....	2,629
60	Lynn, Mass.	399	3,405	187	2,620	598	2,901	2,356	545	6,835	5,538	1,297	.....	.....	.....	1,281
61	Lawrence, Mass.	378	3,742	97	2,800	845	3,643	2,799	844	6,911	4,957	1,954	.....	.....	.....	1,320
62	Tacoma, Wash.	523	4,291	209	3,414	668	3,535	3,017	618	7,120	6,110	1,010	.....	.....	.....	1,275
63	Des Moines, Iowa	709	4,692	222	3,576	894	3,992	3,147	845	7,204	6,029	1,175	.....	.....	.....	(3)
64	Wilmington, Del.	292	3,115	103	2,476	536	2,805	2,294	511	5,223	4,370	853	.....	.....	.....	858
65	Kansas City, Kans.	418	3,211	159	2,463	589	2,560	2,068	492	7,472	6,014	1,458	.....	.....	.....	(3)
66	Yonkers, N. Y.	606	4,320	161	3,435	724	3,905	3,191	714	8,403	7,412	991	5,109	4,440	$669	2,108
67	Youngstown, Ohio	404	3,804	183	2,835	786	3,369	2,604	765	6,582	5,547	1,035	.....	.....	.....	.....
68	Houston, Tex.	338	3,008	131	2,387	490	2,632	2,163	469	5,039	4,301	738	.....	.....	.....	1,716
69	Norfolk, Va.	227	1,755	61	1,361	333	1,574	1,256	318	3,529	2,973	556	.....	.....	.....	(3)
70	Duluth, Minn.	515	3,641	149	2,725	767	2,946	2,335	611	9,422	6,961	2,461	.....	.....	.....	.....
71	Fort Worth, Tex.	296	2,808	97	2,412	299	2,400	2,116	284	5,234	4,818	416	.....	.....	.....	.....
72	Somerville, Mass.	478	3,237	95	2,604	538	2,794	2,281	513	5,727	4,937	790	.....	.....	.....	1,573
73	St. Joseph, Mo.	481	4,225	194	2,746	1,285	3,580	2,479	1,101	7,444	4,770	2,674	.....	.....	.....	.....
74	Utica, N. Y.	420	3,686	133	2,805	748	3,381	2,631	750	5,958	4,978	980	.....	.....	.....	1,140
75	Troy, N. Y.	387	4,050	161	3,101	788	3,553	2,771	782	7,338	6,327	1,011	12,778	12,672	106	2,753
76	Elizabeth, N. J.	319	3,128	149	2,364	615	2,726	2,110	616	5,620	4,864	756	9,643	9,643	.....	2,611
77	Schenectady, N. Y.	407	3,169	133	2,534	502	3,026	2,497	529	6,025	5,264	761	8,429	8,429	.....	539
78	Waterbury, Conn.	480	3,397	137	2,534	726	3,139	2,365	774	6,095	5,628	467	.....	.....	.....	1,624
79	Akron, Ohio	383	2,937	100	2,380	457	2,437	2,013	424	5,923	5,171	752	9,059	8,182	877	736
80	Oklahoma City, Okla.	505	4,085	260	2,836	989	3,355	2,405	950	9,229	7,796	1,433	.....	.....	.....	(3)
81	Manchester, N. H.	250	3,349	164	2,475	710	3,123	2,397	726	5,327	4,356	971	.....	.....	.....	671
82	Hoboken, N. J.	517	4,510	228	3,581	701	4,092	3,401	691	10,993	9,672	1,321	(3)	(3)	(3)	1,955
83	Evansville, Ind.	386	4,041	140	3,222	679	3,330	2,704	626	9,278	8,100	1,178	.....	.....	.....	.....
84	Wilkes-Barre, Pa.	369	2,917	116	2,221	580	(3)	(3)	(3)	(3)	(3)	(3)	.....	.....	.....	(3)
85	Erie, Pa.	344	3,401	234	2,583	584	2,902	2,373	529	5,158	4,158	1,000	11,108	9,508	1,600	1,162
86	Peoria, Ill.	518	4,598	291	3,440	867	3,809	3,088	721	9,033	6,778	2,255	.....	.....	.....	(3)
87	Fort Wayne, Ind.	378	4,286	144	3,199	943	3,806	2,909	897	5,799	4,645	1,154	12,752	9,943	2,809	.....
88	Harrisburg, Pa.	470	3,706	223	2,763	720	3,009	2,401	608	7,188	5,569	1,619	4,688	4,688	.....	1,998
89	Savannah, Ga.	222	2,301	86	2,034	181	1,933	1,760	173	6,886	6,573	313	.....	.....	.....	.....
90	Jacksonville, Fla.	158	1,883	165	1,369	349	1,431	1,134	297	6,714	5,442	1,272	.....	.....	.....	3,923
91	East St. Louis, Ill.	356	3,794	347	2,623	824	3,229	2,419	810	6,711	5,696	1,015	.....	.....	.....	3,640
92	Terre Haute, Ind.	434	3,463	353	2,640	470	2,887	2,427	460	5,146	4,582	564	.....	.....	.....	.....
93	Holyoke, Mass.	451	3,975	187	3,004	784	3,686	2,921	765	7,553	6,090	1,463	.....	.....	.....	1,410
94	Portland, Me.	481	3,562	77	2,594	891	3,131	2,293	838	6,078	4,799	1,279	.....	.....	.....	(3)
95	South Bend, Ind.	365	3,689	192	2,756	741	3,122	2,423	699	6,873	5,749	1,124	.....	.....	.....	(3)
96	Charleston, S. C.	155	2,033	109	1,631	293	1,743	1,465	278	4,219	3,734	485	.....	.....	.....	(3)
97	Brockton, Mass.	504	2,923	82	2,288	553	2,612	2,053	559	6,068	5,215	853	.....	.....	.....	1,226
98	Passaic, N. J.	427	3,598	177	2,963	458	3,214	2,787	427	7,786	6,791	995	.....	.....	.....	1,747
99	Bayonne, N. J.	569	4,191	187	3,358	646	3,683	3,093	590	12,419	10,282	2,137	.....	.....	.....	1,265
100	Johnstown, Pa.	340	3,283	294	2,444	545	2,704	2,172	532	5,714	5,046	668	.....	.....	.....	.....
101	Wichita, Kans.	322	2,519	97	1,867	555	2,190	1,625	565	4,519	4,054	465	20,250	20,250	.....	.....
102	Covington, Ky.	302	3,563	224	2,780	559	3,123	2,608	515	6,061	4,953	1,108	.....	.....	.....	.....
103	Allentown, Pa.	315	2,445	197	1,708	540	(3)	(3)	(3)	(3)	(3)	(3)	.....	.....	.....	(3)
104	Pawtucket, R. I.	446	3,650	148	2,626	876	3,536	2,565	971	6,565	5,770	795	.....	.....	.....	1,101
105	Springfield, Ill.	441	3,723	186	2,859	678	3,219	2,606	613	5,928	4,754	1,174	3,772	3,060	712	1,510
106	Altoona, Pa.	403	3,143	236	2,382	525	2,611	2,204	407	5,412	3,915	1,497	.....	.....	.....	448
107	Mobile, Ala.	201	2,176	182	1,699	295	1,702	1,421	281	4,384	3,967	417	.....	.....	.....	.....
108	Canton, Ohio.	377	2,999	137	2,327	535	2,672	2,127	545	4,192	3,728	464	.....	.....	.....	.....
109	Saginaw, Mich.	471	3,783	205	2,825	753	2,843	2,280	563	7,639	5,807	1,832	8,789	8,158	631	(3)

GROUP V.—CITIES HAVING A POP ULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	$334	$2,601	$94	$2,088	$419	$2,286	$1,883	$403	$4,256	$3,709	$547	.....	.....	.....	(3)
111	Sioux City, Iowa	483	3,504	120	2,507	877	3,255	2,350	905	4,261	3,572	689	.....	.....	.....	.....
112	Atlantic City, N. J.	554	4,372	276	3,165	931	3,608	2,766	842	11,347	8,880	2,467	.....	.....	.....	$1,514
113	Rockford, Ill.	488	3,379	266	2,194	919	2,740	1,877	863	5,148	3,927	1,221	.....	.....	.....	(3)
114	Lancaster, Pa.	315	2,860	152	1,913	795	2,302	1,576	726	9,566	7,370	2,196	.....	.....	.....	1,654
115	Springfield, Ohio	396	3,087	119	2,312	656	2,800	2,123	677	4,162	3,656	506	.....	.....	.....	.....
116	Little Rock, Ark.	315	3,133	330	2,342	461	2,618	2,165	453	3,792	3,288	504	.....	.....	.....	.....
117	Sacramento, Cal.	620	5,963	217	4,722	1,024	5,383	4,369	1,014	7,666	6,580	1,086	.....	.....	.....	6,305
118	Pueblo, Colo.	434	3,132	237	2,287	608	2,743	2,185	558	3,636	2,781	855	.....	.....	.....	(3)
119	Chattanooga, Tenn.	227	2,173	91	1,752	330	1,841	1,517	324	5,518	5,101	417	.....	.....	.....	(3)
120	Bay City, Mich.	403	3,435	162	2,606	667	2,817	2,204	613	6,429	5,335	1,094	$8,812	$8,812	.....	.....
121	York, Pa.	336	2,811	210	2,042	559	2,418	1,871	547	4,382	3,704	678	.....	.....	.....	.....
122	Malden, Mass.	524	3,619	98	2,790	731	3,088	2,439	649	7,531	5,946	1,585	.....	.....	.....	1,348
123	New Britain, Conn.	370	2,930	138	2,161	631	2,692	2,025	667	5,369	4,118	1,251	.....	.....	.....	135
124	Haverhill, Mass.	462	3,558	108	2,730	720	3,274	2,491	653	6,088	4,746	1,342	.....	.....	.....	952

[1] For method of computing this average see explanatory text, page 127.
[2] Omitted because the number of pupils in regular attendance was not reported.
[3] Omitted by reason of imperfect data.

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TABLE 40.—AVERAGE PAYMENTS FOR EXPENSES OF ELEMENTARY DAY, SECONDARY DAY, NORMAL, AND NIGHT SCHOOLS PER 100 INHABITANTS AND PER 100 PUPILS IN REGULAR ATTENDANCE: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 127.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Average expense per 100 inhabitants.[1]	AVERAGE PER 100 PUPILS IN REGULAR ATTENDANCE.													
			All specified schools.				Elementary day schools.			Secondary day schools.			Normal schools.			Night schools.
			Total.	General administration.[1]	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	Total.	Instruction.	All other.	
125	Salem, Mass.	$369	$3,772	$155	$2,595	$722	$3,121	$2,517	$604	$7,254	$5,639	$1,615	.....	.....	.....	$2,059
126	Lincoln, Nebr.	525	3,602	155	2,776	671	2,996	2,358	638	6,244	5,364	880	.....	.....	.....	.....
127	Berkeley, Cal.	753	5,735	229	4,896	610	5,169	4,589	600	6,617	5,974	643	.....	.....	.....	.....
128	Davenport, Iowa.	544	4,251	153	3,020	1,078	3,625	2,644	981	7,840	5,998	1,842	.....	.....	.....	.....
129	Topeka, Kans.	547	3,943	126	3,054	763	3,487	2,802	685	5,675	4,465	1,210	.....	.....	.....	942
130	McKeesport, Pa.	482	3,304	308	2,398	598	2,535	2,009	526	7,974	6,527	1,447	$13,643	$13,643	.....	1,625
131	Flint, Mich.	310	3,179	116	2,146	917	2,570	1,708	862	6,823	5,428	1,395	9,844	9,844	.....	.....
132	Tampa, Fla.	154	1,818	133	1,494	191	1,476	1,293	183	4,743	4,429	314	.....	.....	.....	.....
133	San Diego, Cal.	545	4,503	191	3,427	885	3,505	2,884	621	8,702	6,374	2,328	.....	.....	.....	4,317
134	El Paso, Tex.[2]	431	4,557	241	3,759	557	4,048	3,518	530	8,121	7,170	951	.....	.....	.....	.....
135	Wheeling, W. Va.	374	3,407	241	2,563	603	2,910	2,403	507	6,500	4,639	1,861	.....	.....	.....	.....
136	Racine, Wis.	372	3,017	120	2,453	444	2,661	2,241	420	4,908	4,256	652	.....	.....	.....	.....
137	Kalamazoo, Mich.	447	3,780	216	2,991	573	3,042	2,550	492	6,318	5,317	1,001	.....	.....	.....	(2)
138	Superior, Wis.	491	4,033	173	2,975	885	3,439	2,548	891	6,827	5,986	841	.....	.....	.....	.....
139	Augusta, Ga.	303	3,609	163	2,650	796	2,963	2,283	680	8,933	6,820	2,113	.....	.....	.....	.....
140	Macon, Ga.	249	1,671	85	1,363	223	1,324	1,116	208	4,355	3,960	395	3,757	3,757	.....	.....
141	Newton, Mass.	867	4,257	179	3,341	737	3,318	2,665	653	8,511	7,206	1,305	.....	.....	.....	1,114
142	Butte, Mont.	540	5,658	243	4,365	1,050	4,904	3,928	976	9,704	8,033	1,671	.....	.....	.....	.....
143	Woonsocket, R. I.	280	3,018	183	2,199	636	2,799	2,126	673	5,870	5,173	697	.....	.....	.....	.....
144	Chester, Pa.	359	3,023	278	2,098	647	2,430	1,840	590	6,315	5,018	1,297	.....	.....	.....	.....
145	Montgomery, Ala.	248	2,711	139	2,217	355	2,114	1,845	269	6,438	5,363	1,075	.....	.....	.....	1,090
146	Fitchburg, Mass.	395	3,795	163	2,849	783	3,279	2,489	790	6,111	5,139	972	.....	.....	.....	1,196
147	Dubuque, Iowa.	317	4,115	256	2,983	876	3,530	2,677	853	6,262	5,217	1,045	.....	.....	.....	.....
148	Galveston, Tex.	291	3,218	193	2,508	517	(2)	(2)	(2)	(2)	(2)	(2)	.....	.....	.....	.....
149	Elmira, N. Y.	367	3,199	173	2,532	494	2,918	2,377	541	4,057	3,673	384	.....	.....	.....	782
150	New Castle, Pa.	381	2,525	141	1,945	439	2,254	1,802	452	3,948	3,599	349	.....	.....	.....	911
151	West Hoboken, N. J.	496	3,623	159	2,864	600	3,332	2,738	594	11,004	9,664	1,340	.....	.....	.....	1,378
152	Knoxville, Tenn.	230	1,727	75	1,385	267	1,492	1,258	234	2,822	2,315	507	.....	.....	.....	.....
153	Hamilton, Ohio.	440	3,950	260	2,907	783	3,439	2,695	744	5,538	4,471	1,067	.....	.....	.....	.....
154	Springfield, Mo.	317	1,869	136	1,371	362	1,417	1,079	338	3,670	3,162	508	.....	.....	.....	.....
155	East Orange, N. J.	617	4,830	257	3,713	860	4,127	3,279	848	7,503	6,565	938	.....	.....	.....	.....
156	Quincy, Ill.	367	3,893	271	3,012	610	3,285	2,705	580	5,996	5,175	821	.....	.....	.....	.....
157	Roanoke, Va.	273	2,047	70	1,741	236	1,787	1,558	229	3,937	3,587	350	.....	.....	.....	2,051
158	Lexington, Ky.	310	2,749	164	2,154	431	2,363	1,967	396	4,686	3,924	762	.....	.....	.....	.....
159	Huntington, W. Va.	250	2,324	300	1,651	373	1,833	1,477	356	5,367	4,695	672	.....	.....	.....	.....
160	Joliet, Ill.	422	2,978	229	2,028	721	2,475	1,788	687	4,192	3,287	905	.....	.....	.....	(2)
161	Auburn, N. Y.	371	4,015	262	2,997	756	3,655	2,887	768	5,232	4,278	954	7,400	7,400	.....	591
162	Charlotte, N. C.	171	1,610	66	1,329	215	(2)	(2)	(2)	(2)	(2)	(2)	.....	.....	.....	.....
163	Taunton, Mass.	427	3,151	113	2,296	742	3,120	2,334	786	3,763	3,004	759	.....	.....	.....	1,053
164	Everett, Mass.	586	3,277	100	2,511	666	2,872	2,287	585	6,152	4,705	1,447	.....	.....	.....	2,067
165	Portsmouth, Va.	165	1,689	82	1,358	249	1,505	1,272	233	3,097	2,621	476	.....	.....	.....	(2)
166	Pittsfield, Mass.	519	3,421	110	2,577	734	3,072	2,346	726	5,958	4,959	999	.....	.....	.....	1,246
167	Quincy, Mass.	525	3,278	91	2,663	524	2,672	2,193	479	7,665	6,681	984	.....	.....	.....	847
168	Cedar Rapids, Iowa.	506	3,419	135	2,679	555	2,874	2,363	511	5,573	4,730	843	.....	.....	.....	(2)
169	Oshkosh, Wis.	443	3,204	101	2,181	1,012	2,811	1,896	915	6,400	4,511	1,889	.....	.....	.....	352
170	Perth Amboy, N. J.	433	2,862	122	2,237	503	2,550	2,051	499	4,958	4,416	542	.....	.....	.....	.....
171	Lansing, Mich.	382	3,363	111	2,197	1,055	3,036	1,821	1,215	4,675	4,675	.....	.....	.....	.....	.....
172	Pasadena, Cal.	878	6,347	290	5,101	956	5,599	4,592	1,007	8,461	7,776	685	.....	.....	.....	.....
173	Amsterdam, N. Y.	255	2,744	158	2,180	406	2,453	2,030	423	5,768	5,146	622	.....	.....	.....	277
174	Jackson, Mich.	371	3,125	220	2,288	617	2,529	1,939	590	5,937	5,108	829	.....	.....	.....	.....
175	Jamestown, N. Y.	448	2,864	169	2,174	521	2,585	2,033	552	5,359	4,623	736	12,462	10,000	2,462	506
176	San Jose, Cal.	640	4,496	190	3,819	487	3,628	3,226	402	6,508	5,766	742	.....	.....	.....	4,934
177	Decatur, Ill.	389	2,696	242	1,942	512	2,208	1,744	464	4,487	3,579	908	.....	.....	.....	.....
178	Mount Vernon, N. Y.	734	4,555	243	3,587	725	3,948	3,232	716	7,659	6,656	1,003	.....	.....	.....	1,613
179	Joplin, Mo.	370	2,298	186	1,747	365	2,032	1,685	347	2,644	2,163	481	.....	.....	.....	.....
180	Williamsport, Pa.	398	2,746	194	2,052	500	2,408	1,904	504	4,218	3,374	544	.....	.....	.....	1,108
181	Niagara Falls, N. Y.	529	3,980	189	2,955	836	3,464	2,715	749	6,810	5,169	1,641	.....	.....	.....	667
182	Muskogee, Okla.	306	3,090	254	2,296	540	2,016	1,635	381	9,238	7,455	1,783	.....	.....	.....	.....
183	Lima, Ohio.	387	2,854	140	2,051	663	2,567	1,913	654	3,609	2,867	742	5,000	5000	.....	.....
184	Chelsea, Mass.	540	2,737	97	2,123	517	2,386	1,885	501	7,859	6,557	1,302	.....	.....	.....	951
185	Aurora, Ill.	389	3,671	340	2,565	766	2,876	2,189	687	5,476	4,334	1,142	.....	.....	.....	.....
186	New Rochelle, N. Y.	701	5,030	328	3,876	826	4,263	3,578	785	9,455	7,867	1,588	.....	.....	.....	1,559
187	Austin, Tex.	322	2,745	135	2,232	378	2,174	1,850	324	5,001	4,331	670	.....	.....	.....	(2)
188	La Crosse, Wis.	425	3,651	171	2,858	622	2,988	2,478	510	6,635	5,296	1,339	.....	.....	.....	.....
189	Newport, Ky.	312	3,382	254	2,332	796	2,853	2,156	697	5,800	4,044	1,756	.....	.....	.....	.....
190	Orange, N. J.	490	4,167	300	3,308	559	3,676	3,147	529	8,401	7,036	1,365	.....	.....	.....	1,257
191	Lorain, Ohio.	369	3,051	206	2,357	488	2,595	2,111	484	4,948	4,422	526	.....	.....	.....	.....
192	Council Bluffs, Iowa.	503	3,123	126	2,275	722	2,594	2,098	496	6,494	3,807	2,687	.....	.....	.....	.....
193	Lynchburg, Va.	267	1,947	80	1,531	336	1,666	1,333	333	4,115	3,727	388	.....	.....	.....	3,140

[1] For method of computing this average, see explanatory text, page 127.
[2] Omitted because the number of pupils in regular attendance was not reported.
Omitted by reason of imperfect data.

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TABLE 41.—SCHOOL EMPLOYEES: 1911.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 129.]

City number.	City.	Administrative officers.	Supervisors and teachers, classified by kind of school.						Other employees.
			Total.	Day school.				Night school.	
				Elementary.	Secondary.	Normal.	All other.		
	Grand total	960	115,278	89,806	12,830	637	3,021	8,984	13,359
	Group I	273	44,868	34,534	4,020	472	1,504	4,338	5,399
	Group II	85	15,778	11,846	1,680	74	915	1,263	1,747
	Group III	239	22,932	17,634	2,894	48	417	1,939	2,566
	Group IV	163	17,170	14,000	2,120	34	130	886	1,967
	Group V	200	14,530	11,792	2,116	9	55	558	1,680
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1911.								
1	New York, N. Y	63	19,167	15,211	1,494	301	285	1,876	1,883
2	Chicago, Ill	14	8,058	5,879	654	37	467	1,021	1,249
3	Philadelphia, Pa	26	5,173	4,215	486	42	12	418	819
4	St. Louis, Mo	5	2,424	1,796	209	34	157	168	275
5	Boston, Mass	14	3,425	2,239	480	16	267	423	253
6	Cleveland, Ohio	21	2,648	1,828	300	9	314	197	149
7	Baltimore, Md	29	1,921	1,566	182	13	2	158	392
8	Pittsburgh, Pa.[1]	101	2,052	[2] 1,800	155	20	(3)	77	379
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.								
9	Detroit, Mich	3	1,684	1,315	222	8	32	107	195
10	Buffalo, N. Y	1	1,914	1,398	135	5	158	218	137
11	San Francisco, Cal	9	1,226	1,003	111	.....	6	106	141
12	Milwaukee, Wis	8	1,367	1,103	146	.....	38	80	165
13	Cincinnati, Ohio	3	1,381	1,005	141	5	90	140	144
14	Newark, N. J	11	2,341	1,289	89	7	576	380	186
15	Los Angeles, Cal	11	1,525	[2] 1,194	260	.....	13	58	289
16	New Orleans, La	6	1,204	1,102	74	17	2	9	116
17	Washington, D. C	8	1,833	1,406	282	32	.....	113	228
18	Minneapolis, Minn	25	1,303	1,031	220	.....	.....	52	146
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.								
19	Jersey City, N. J	3	882	747	61	2	.....	72	97
20	Seattle, Wash	12	1,079	730	202	.....	10	137	107
21	Kansas City, Mo	18	978	780	196	.....	2	.....	155
22	Indianapolis, Ind	5	972	820	127	2	.....	23	103
23	Providence, R. I	3	1,019	694	125	.....	18	182	131
24	Louisville, Ky	3	746	568	133	5	.....	40	118
25	Rochester, N. Y	7	1,180	642	96	9	102	331	58
26	Denver, Colo	4	959	751	169	.....	.....	39	88
27	Portland, Oreg	2	756	632	108	.....	16	.....	71
28	St. Paul, Minn	11	790	625	118	.....	2	45	103
29	Columbus, Ohio	12	797	[2] 638	140	2	1	16	105
30	Toledo, Ohio	7	748	633	72	4	29	10	74
31	Atlanta, Ga	4	510	439	52	1	.....	18	73
32	Oakland, Cal	6	571	[2] 462	94	.....	.....	15	69
33	Worcester, Mass	(3)	898	609	107	.....	22	160	70
34	Birmingham, Ala	(3)	547	491	49	1	2	4	90
35	Syracuse, N. Y	7	623	470	98	.....	1	54	50
36	New Haven, Conn	14	633	550	83	.....	.....	.....	67
37	Memphis, Tenn	11	422	379	39	.....	.....	4	33
38	Scranton, Pa	5	548	425	51	.....	.....	72	110
39	Richmond, Va	3	450	404	46	.....	.....	.....	41
40	Paterson, N. J	2	542	456	46	4	.....	36	47
41	Omaha, Nebr	22	531	432	83	1	.....	15	61
42	Fall River, Mass	1	544	368	35	2	.....	139	76
43	Dayton, Ohio	5	451	373	64	2	1	11	75
44	Grand Rapids, Mich	2	632	415	73	.....	55	89	84
45	Spokane, Wash	3	480	394	82	.....	4	.....	52
46	Nashville, Tenn	2	351	323	28	.....	.....	.....	38
47	Lowell, Mass	1	482	312	44	.....	.....	126	64
48	Cambridge, Mass	(3)	566	386	73	.....	27	80	47
49	Bridgeport, Conn	1	369	322	29	1	.....	17	33
50	New Bedford, Mass	2	492	327	26	10	29	100	42
51	San Antonio, Tex	7	310	285	23	.....	.....	2	34
52	Hartford, Conn	51	706	459	75	.....	84	88	76
53	Albany, N. Y	3	368	293	47	2	12	14	24

[1] Data for fiscal year 1910. For explanation see text, page 115.
[2] Includes supervisors for all schools.
[3] Not reported.

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TABLE 41.—SCHOOL EMPLOYEES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 129.]

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.

City number.	CITY.	Administrative officers.	SUPERVISORS AND TEACHERS, CLASSIFIED BY KIND OF SCHOOL.						Other employees.
			Total.	Day school.				Night school.	
				Elementary.	Secondary.	Normal.	All other.		
54	Trenton, N. J.	2	462	371	35	.....	25	31	44
55	Reading, Pa.	5	354	296	32	.....	.....	26	56
56	Dallas, Tex.	4	357	307	50	.....	.....	.....	40
57	Salt Lake City, Utah.	2	539	481	58	.....	.....	.....	71
58	Camden, N. J.	2	397	355	29	1	.....	12	54
59	Springfield, Mass.	4	597	400	94	.....	.....	103	59
60	Lynn, Mass.	8	390	273	51	.....	.....	56	50
61	Lawrence, Mass.	3	438	282	32	.....	31	93	40
62	Tacoma, Wash.	8	377	294	72	.....	3	8	35
63	Des Moines, Iowa.	(1)	540	459	81	.....	.....	.....	60
64	Wilmington, Del.	(1)	312	270	42	.....	.....	.....	31
65	Kansas City, Kans.	12	368	308	60	.....	.....	.....	52
66	Yonkers, N. Y.	3	456	321	39	3	40	53	63
67	Youngstown, Ohio.	3	297	262	25	.....	.....	.....	31
68	Houston, Tex.	2	351	310	41	.....	.....	.....	41
69	Norfolk, Va.	2	336	298	38	.....	.....	.....	40
70	Duluth, Minn.	(1)	406	352	52	.....	2	.....	48
71	Fort Worth, Tex.	1	275	215	60	.....	.....	.....	23
72	Somerville, Mass.	(1)	379	269	61	.....	9	40	38
73	St. Joseph, Mo.	6	335	276	59	.....	.....	.....	55
74	Utica, N. Y.	5	359	291	43	.....	.....	25	31
75	Troy, N. Y.	6	318	253	37	2	.....	26	46
76	Elizabeth, N. J.	4	259	190	26	3	2	38	25
77	Schenectady, N. Y.	2	345	298	38	2	.....	7	30
78	Waterbury, Conn.	5	384	313	31	.....	.....	40	35
79	Akron, Ohio.	(1)	296	235	54	1	.....	6	23
80	Oklahoma City, Okla.	2	334	275	47	.....	.....	12	45
81	Manchester, N. H.	1	208	156	21	.....	.....	31	23
82	Hoboken, N. J.	3	277	237	19	.....	1	20	21
83	Evansville, Ind.	1	280	238	42	.....	.....	.....	32
84	Wilkes-Barre, Pa.	2	238	210	26	.....	.....	2	39
85	Erie, Pa.	7	266	230	22	1	.....	4	27
86	Peoria, Ill.	3	314	272	42	.....	.....	.....	28
87	Fort Wayne, Ind.	1	223	187	34	2	.....	.....	35
88	Harrisburg, Pa.	2	274	228	40	1	2	3	47
89	Savannah, Ga.	2	172	158	14	.....	.....	.....	15
90	Jacksonville, Fla.	2	179	163	14	.....	.....	2	22
91	East St. Louis, Ill.	3	201	178	19	.....	.....	4	31
92	Terre Haute, Ind.	8	273	237	36	.....	.....	.....	35
93	Holyoke, Mass.	5	325	204	36	.....	.....	85	35
94	Portland, Me.	(1)	298	253	45	.....	.....	.....	44
95	South Bend, Ind.	1	248	213	35	.....	.....	.....	21
96	Charleston, S. C.	1	140	122	18	.....	.....	.....	12
97	Brockton, Mass.	(1)	328	219	47	.....	3	59	32
98	Passaic, N. J.	3	257	191	25	.....	.....	41	25
99	Bayonne, N. J.	7	273	248	25	.....	.....	.....	27
100	Johnstown, Pa.	4	201	177	24	.....	.....	.....	27
101	Wichita, Kans.	5	190	164	25	1	.....	.....	24
102	Covington, Ky.	1	176	164	12	.....	.....	.....	17
103	Allentown, Pa.	3	197	170	21	.....	.....	6	23
104	Pawtucket, R. I.	2	283	213	19	.....	.....	51	28
105	Springfield, Ill.	1	233	180	30	15	8	.....	25
106	Altoona, Pa.	2	230	200	28	.....	.....	2	26
107	Mobile, Ala.	2	158	137	21	.....	.....	.....	20
108	Canton, Ohio.	(1)	224	189	35	.....	.....	.....	24
109	Saginaw, Mich.	(1)	263	199	58	2	4	.....	36

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

110	Binghamton, N. Y.	3	226	[2] 193	31	.....	2	.....	21
111	Sioux City, Iowa.	(1)	270	230	40	.....	.....	.....	28
112	Atlantic City, N. J.	2	238	184	32	.....	.....	22	20
113	Rockford, Ill.	4	258	201	47	.....	.....	10	36
114	Lancaster, Pa.	4	152	129	21	.....	.....	2	24
115	Springfield, Ohio.	1	183	159	24	.....	.....	.....	24
116	Little Rock, Ark.	2	169	130	30	.....	.....	.....	20
117	Sacramento, Cal.	2	218	174	36	.....	.....	8	24
118	Pueblo, Colo.	4	218	185	33	.....	.....	.....	30
119	Chattanooga, Tenn.	13	146	132	14	.....	.....	.....	12
120	Bay City, Mich.	(1)	206	169	34	2	.....	1	18
121	York, Pa.	4	195	174	21	.....	.....	.....	25
122	Malden, Mass.	3	246	166	42	.....	.....	38	24
123	New Britain, Conn.	2	213	163	22	.....	.....	28	15
124	Haverhill, Mass.	1	255	183	32	.....	.....	40	37

[1] Not reported.

[2] Includes supervisors for all schools.

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TABLE 41.—SCHOOL EMPLOYEES: 1911—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 20. For a text discussion of this table, see page 129.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911—Continued.

City number.	CITY.	Administrative officers.	SUPERVISORS AND TEACHERS, CLASSIFIED BY KIND OF SCHOOL.					Other employees.
			Total.	Day school.			Night school.	
				Elementary.	Secondary.	Normal.	All other.	
125	Salem, Mass.	1	191	140	27			24	16
126	Lincoln, Nebr.	6	232	182	50				26
127	Berkeley, Cal.	7	205	163	42				30
128	Davenport, Iowa.	(1)	231	198	33				24
129	Topeka, Kans.	2	238	194	42			2	32
130	McKeesport, Pa.	5	205	176	19	1	1	8	21
131	Flint, Mich.	(1)	143	122	19	2			10
132	Tampa, Fla.	1	113	102	11				17
133	San Diego, Cal.	2	187	148	38			1	33
134	El Paso, Tex.	3	189	174	15				22
135	Wheeling, W. Va.	2	176	162	14				16
136	Racine, Wis.	2	166	132	23		11		13
137	Kalamazoo, Mich.	6	196	144	43			9	27
138	Superior, Wis.	(1)	193	160	32		1		26
139	Augusta, Ga.	1	157	140	17				18
140	Macon, Ga.	1	151	129	21	1			13
141	Newton, Mass.	2	330	214	63		31	22	32
142	Butte, Mont.	3	231	195	33		3		34
143	Woonsocket, R. I.	1	136	95	10			31	13
144	Chester, Pa.	(1)	154	133	21				25
145	Montgomery, Ala.	(1)	115	95	18			2	20
146	Fitchburg, Mass.	1	185	124	32			29	24
147	Dubuque, Iowa.	(1)	141	122	19				18
148	Galveston, Tex.	2	119	106	13				10
149	Elmira, N. Y.	3	171	131	29			11	13
150	New Castle, Pa.	2	169	147	18			4	14
151	West Hoboken, N. J.	2	151	130	10			11	10
152	Knoxville, Tenn.	1	131	112	19				20
153	Hamilton, Ohio.	1	156	136	20				18
154	Springfield, Mo.	2	164	134	30				22
155	East Orange, N. J.	3	178	149	29				32
156	Quincy, Ill.	2	138	119	19				18
157	Roanoke, Va.	2	163	139	16			8	10
158	Lexington, Ky.	2	144	125	19				12
159	Huntington, W. Va.	12	119	108	11				17
160	Joliet, Ill.	14	205	158	47				31
161	Auburn, N. Y.	1	147	125	19	1		2	16
162	Charlotte, N. C.	2	105	105					13
163	Taunton, Mass.	(1)	194	139	16		3	36	33
164	Everett, Mass.	1	229	167	29			33	21
165	Portsmouth, Va.	2	88	81	7				15
166	Pittsfield, Mass.	2	198	166	19			13	20
167	Quincy, Mass.	(1)	188	140	30			18	16
168	Cedar Rapids, Iowa.	(1)	212	174	36			2	19
169	Oshkosh, Wis.	(1)	161	119	32		2	8	13
170	Perth Amboy, N. J.	3	144	122	22				15
171	Lansing, Mich.	(1)	120	102	18				14
172	Pasadena, Cal.	2	215	175	40				25
173	Amsterdam, N. Y.	2	109	86	15			8	14
174	Jackson, Mich.	5	121	102	19				23
175	Jamestown, N. Y.	5	189	126	27	1		35	20
176	San Jose, Cal.	2	167	121	43			3	16
177	Decatur, Ill.	1	146	124	22				21
178	Mount Vernon, N. Y.	3	200	155	33			12	12
179	Joplin, Mo.	1	172	149	23				21
180	Williamsport, Pa.	4	145	119	20			6	18
181	Niagara Falls, N. Y.	2	178	137	27			14	22
182	Muskogee, Okla.	3	111	88	23				18
183	Lima, Ohio.	(1)	153	133	19	1			18
184	Chelsea, Mass.	3	189	140	21			28	26
185	Aurora, Ill.	4	119	95	24				15
186	New Rochelle, N. Y.	5	178	137	22			19	24
187	Austin, Tex.	1	118	93	25				16
188	La Crosse, Wis.	(1)	144	113	30		1		21
189	Newport, Ky.	2	92	82	10				8
190	Orange, N. J.	3	137	118	11			8	8
191	Lorain, Ohio.	1	122	105	17				14
192	Council Bluffs, Iowa.	(1)	161	136	25				17
193	Lynchburg, Va.	1	112	99	11			2	13

[1] Not reported.

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TABLE 42.—RECEIPTS AND PAYMENTS ON ACCOUNT OF TEACHERS' PENSIONS, AND ASSETS OF PENSION FUNDS: 1911.

[For a list of the cities arranged alphabetically by states with the number assigned to each, see page 20. For a text discussion of this table, see page 129.]

City number.	CITY.	RECEIPTS.					Balance on hand at beginning of year.	Aggregate of receipts, and of cash balances at beginning of year.[1]	Balance on hand at close of year.	PAYMENTS.			Total assets of pension funds.
		From teachers.	From city.	Gifts.	Income from investments.	Sale of investments.				Pensions and gratuities.	Expenses of administration.	Purchase of investments.	
	Grand total	$722,075	$1,175,806	$826	$136,762	$1,238,578	$290,408	$3,564,455	$382,417	$1,488,437	$9,514	$1,684,087	$3,916,675
	Group I	481,201	960,066	30	104,356	1,200,500	128,716	2,874,869	167,670	1,200,461	6,818	1,499,920	2,957,024
	Group II	138,621	94,033	474	16,362	14,500	56,232	320,222	78,153	157,745	1,307	83,017	464,001
	Group III	78,495	66,387	5	12,495	22,071	69,073	248,526	77,290	77,427	1,287	92,522	377,459
	Group IV	16,010	45,099	221	2,401	1,180	23,282	88,193	41,686	41,931	76	4,500	81,405
	Group V	7,748	10,221	96	1,148	327	13,105	32,645	17,618	10,873	26	4,128	36,786
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1911.												
1	New York, N. Y.	$194,794	$734,119	.....	$41,487	$1,125,000	$35,376	$2,130,776	$93,697	$886,397	$682	$1,150,000	$1,243,697
2	Chicago, Ill.	116,533	50,290	.....	17,514	2,500	10,267	197,104	7,469	87,032	2,108	100,495	495,123
3	Philadelphia, Pa.	81,347	70,171	$30	19,188	73,000	20,063	263,797	21,811	96,646	1,265	144,075	465,436
5	Boston, Mass.	52,050	67,770	.....	18,868	.....	17,538	156,226	26,905	93,020	772	35,529	537,030
6	Cleveland, Ohio	19,640	34,716	.....	6,361	.....	36,594	97,311	7,614	18,900	976	69,821	184,164
7	Baltimore, Md.	16,837	3,000	.....	940	.....	8,878	29,655	10,174	18,466	1,015	.....	31,574
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1911.												
9	Detroit, Mich.	$13,812	$10,805	.....	$4,489	$14,500	$1,468	$45,074	$14,067	$22,990	.....	$8,017	$98,267
10	Buffalo, N. Y.	20,086	11,015	$75	2,376	.....	14,777	48,329	22,276	26,053	.....	.....	85,424
11	San Francisco, Cal.	12,849	3,000	399	2,477	.....	10,427	29,152	9,894	19,221	37	.....	53,894
13	Cincinnati, Ohio	24,689	30,592	.....	4,519	.....	15,372	75,172	23,853	50,679	640	.....	128,353
14	Newark, N. J.	.....	20,714	.....	.....	.....	.....	20,714	.....	20,714	.....	.....	.....
18	Minneapolis, Minn.	67,185	17,907	.....	2,501	.....	14,188	101,781	8,063	18,088	630	75,000	98,063
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1911.												
22	Indianapolis, Ind.	$9,482	$18,196	.....	$2,731	$9,291	$12,381	$52,081	$8,772	$16,817	$331	$26,161	$65,644
23	Providence, R. I.	5,875	.....	.....	2,008	.....	4,784	12,757	4,631	8,126	.....	.....	64,631
25	Rochester, N. Y.	12,460	5,990	.....	2,975	.....	22,667	44,092	35,822	8,250	20	.....	80,822
26	Denver, Colo.	.....	3,000	.....	.....	.....	.....	3,000	.....	3,000	.....	.....	.....
28	St. Paul, Minn.	4,379	12,260	.....	172	9,000	2,226	28,037	1,197	4,800	40	22,000	23,697
29	Columbus, Ohio	8,788	.....	.....	392	.....	4,457	13,637	101	3,660	376	9,500	16,601
30	Toledo, Ohio	9,664	.....	$5	.....	.....	.....	9,669	3,122	1,334	153	5,060	8,122
31	Atlanta, Ga.	.....	37	.....	.....	.....	.....	37	.....	37	.....	.....	.....
35	Syracuse, N. Y.	7,577	.....	.....	2,607	3,780	7,804	21,768	630	6,250	188	14,700	58,680
36	New Haven, Conn.	6,010	.....	.....	.....	.....	.....	6,010	3,630	2,249	131	.....	3,630
40	Paterson, N. J.	.....	8,243	.....	.....	.....	.....	8,243	.....	8,243	.....	.....	.....
41	Omaha, Nebr.	4,215	6,323	.....	590	.....	1,395	12,523	1,809	6,214	.....	4,500	15,434
43	Dayton, Ohio	7,352	5,612	.....	31	.....	.....	12,995	1,572	1,292	48	10,083	11,572
53	Albany, N. Y.	2,693	6,726	.....	899	.....	13,359	23,677	16,004	7,155	.....	518	28,626
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1911.												
54	Trenton, N. J.	.....	$3,828	.....	.....	.....	.....	$3,828	.....	$3,828	.....	.....	.....
57	Salt Lake City, Utah	$5,530	.....	.....	$475	.....	$495	6,500	$5,805	695	.....	.....	$13,305
58	Camden, N. J.	.....	4,079	.....	.....	.....	.....	4,079	.....	4,079	.....	.....	.....
60	Lynn, Mass.	.....	450	.....	.....	.....	.....	450	.....	450	.....	.....	.....
66	Yonkers, N. Y.	3,425	5,182	.....	843	.....	1,654	11,104	5,398	1,206	.....	$4,500	26,997
67	Youngstown, Ohio	.....	3,953	.....	.....	.....	.....	3,953	.....	3,953	.....	.....	.....
70	Duluth, Minn.	2,044	902	.....	20	.....	.....	2,966	2,890	.....	$76	.....	2,890
75	Troy, N. Y.	2,307	3,000	.....	825	$1,180	13,018	20,330	14,346	5,984	.....	.....	24,966
76	Elizabeth, N. J.	.....	2,589	.....	.....	.....	.....	2,589	.....	2,589	.....	.....	.....
77	Schenectady, N. Y.	953	3,554	$221	238	.....	8,115	13,081	9,745	3,336	.....	.....	9,745
82	Hoboken, N. J.	.....	5,496	.....	.....	.....	.....	5,496	.....	5,496	.....	.....	.....
84	Wilkes-Barre, Pa.	1,751	1,751	.....	.....	.....	.....	3,502	3,502	.....	.....	.....	3,502
86	Peoria, Ill.	.....	25	.....	.....	.....	.....	25	.....	25	.....	.....	.....
88	Harrisburg, Pa.	.....	4,961	.....	.....	.....	.....	4,961	.....	4,961	.....	.....	.....
96	Charleston, S. C.	.....	1,504	.....	.....	.....	.....	1,504	.....	1,504	.....	.....	.....
99	Bayonne, N. J.	.....	3,225	.....	.....	.....	.....	3,225	.....	3,225	.....	.....	.....
107	Mobile, Ala.	.....	600	.....	.....	.....	.....	600	.....	600	.....	.....	.....

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

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TABLE 42.—RECEIPTS AND PAYMENTS ON ACCOUNT OF TEACHERS' PENSIONS, AND ASSETS OF PENSION FUNDS: 1911—Continued.

[For a list of the cities arranged alphabetically by states with the number assigned to each, see page 20. For a text discussion of this table, see page 129.]

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1911.

City number.	CITY.	RECEIPTS.					Balance on hand at beginning of year.	Aggregate of receipts, and of cash balances at beginning of year.[1]	Balance on hand at close of year.	PAYMENTS.			Total assets of pension funds.
		From teachers.	From city.	Gifts.	Income from investments.	Sale of investments.				Pensions and gratuities.	Expenses of administration.	Purchase of investments.	
115	Springfield, Ohio	$1,602	$1,835	.....	$114	.....	$3,455	$7,006	$4,665	$2,327	$14	.....	$4,665
140	Macon, Ga.	.....	133	.....	.....	.....	.....	133	.....	133	.....	.....	.....
149	Elmira, N. Y.	897	459	$94	331	.....	2,711	4,492	2,492	2,000	.....	.....	8,492
153	Hamilton, Ohio	.....	2,032	2	220	$327	57	2,638	178	920	12	$1,528	7,146
155	East Orange, N. J.	.....	857	.....	.....	.....	.....	857	.....	857	.....	.....	.....
166	Pittsfield, Mass.	.....	1,500	.....	.....	.....	.....	1,500	.....	1,500	.....	.....	.....
170	Perth Amboy, N. J.	.....	1,423	.....	.....	.....	.....	1,423	.....	1,423	.....	.....	.....
178	Mount Vernon, N. Y.	4,153	1,290	.....	156	.....	3,875	9,474	8,830	644	.....	.....	8,830
181	Niagara Falls, N. Y.	1,096	319	.....	327	.....	3,007	4,749	1,453	696	.....	2,600	7,653
193	Lynchburg, Va.	.....	373	.....	.....	.....	.....	373	.....	373	.....	.....	.....

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

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