

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

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

1916



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1917

CONTENTS.

TEXT.

INTRODUCTION.

	Page.		Page.
Character and importance of municipal statistics.....	13-19	Methods employed in securing comparability of statistics—	
Scope of report.....	13	Continued.	
Increase in the number and population of cities having		Exclusive use of cash accounts by city comptrollers and	
over 30,000 inhabitants.....	13	treasurers.....	21
Statistics of cities having over 30,000 inhabitants.....	14	Lack of proper accounts with materials and supplies.....	22
Comparative statistics of 146 cities for specified years...	14	Confounding expenses and outlays with contingent li-	
Governmental costs of cities and of the Nation.....	17	abilities incurred.....	23
Comparative indebtedness of cities and of the Nation....	18	Different methods of accounting for interdepartmental	
Cities having a population of over 30,000 in 1916.....	18	services.....	23
Methods employed in securing comparability of statistics....	19-25	Lack of accounting for depreciation.....	24
Differences in governmental organization.....	19	Faulty accounting for interest chargeable as outlay or ex-	
Custody and expenditure of money.....	20	pense.....	24
Accounting for administrative funds.....	20	Auditing claims after the close of the year to which they	
Antiquated and diverse methods of classifying revenues		relate.....	25
and governmental costs or receipts and payments.....	21	State supervision of municipal accounts as a factor de-	
Collection of state and county revenues by different gov-		creasing the difficulties of compilation.....	25
ernmental units.....	21	Introduction of improved accounts as a factor decreasing	
		the difficulties of compilation.....	25

ACCOUNTING TERMINOLOGY.

	Page.		Page.
Accounts and accounting.....	26	Municipal appropriation encumbrances, expenditures, rev-	
Accounts.....	26	enues, and borrowings—Continued.	
Accounting.....	26	Classification of revenues for municipal statistics.....	30
Municipal accounting.....	26	Taxes and the sovereign power of taxation.....	30
Classification of financial data.....	26	Subjects, objects, and methods of taxation.....	31
Municipal financial programs and budgets.....	26, 27	Classification of taxes.....	31
Municipal financial programs.....	26	Property taxes.....	32
Municipal budgets.....	27	The general property tax.....	32
Municipal appropriation encumbrances, expenditures, rev-		Special property taxes.....	32
enues, and borrowings.....	27-37	Poll or personal taxes.....	33
Municipal appropriation encumbrances.....	27	Business taxes.....	33
Municipal expenditures.....	27	License business taxes.....	33
Municipal governmental costs.....	27	Nonbusiness license taxes.....	33
Municipal expenses.....	27	Special assessments.....	33
Classification of municipal expenses.....	27	Fines and forfeits.....	34
Municipal governmental expenses.....	27	Escheats.....	34
Municipal commercial expenses.....	28	Subventions and grants.....	34
Municipal trust expenses.....	28	Donations and gifts.....	34
Classification of expenses for municipal statistics.....	28	Pension assessments.....	34
Expenses of general departments.....	28	Fees and charges.....	34
Expenses of public service enterprises.....	28	Tolls.....	35
Municipal interest.....	28	Rates.....	35
Municipal outlays.....	28	Highway privilege dues.....	35
Municipal ledger adjustments.....	29	Major highway privilege dues.....	36
Municipal expense ledger adjustments.....	29	Minor highway privilege dues.....	36
Municipal expenditures for amortization of debts.....	29	Other revenues.....	36
Municipal expenditures for accumulation of special funds.		Municipal borrowings.....	36
Municipal budget expenditures.....	29	Funded borrowings.....	36
Municipal revenue expenditures or charges.....	29	Revenue borrowings.....	36
Municipal special assessment expenditures or charges.		Special assessment borrowings.....	36
Municipal bond expenditures or charges.....	30	Municipal fund accumulations.....	36
Municipal nonbudget expenditures.....	30	Municipal revenue ledger adjustments.....	36
Resources for meeting municipal expenditures.....	30	Municipal receipts and payments.....	37-40
Municipal revenues.....	30	Receipts and payments in census statistics.....	37
Classes of revenues referred to in text.....	30	Receipts.....	37
Municipal commercial revenues.....	30	Payments.....	37
Municipal trust revenues.....	30	Municipal receipts and payments.....	37
Municipal ordinary revenues.....	30	Primary classification of municipal receipts and pay-	
Municipal extraordinary revenues.....	30	ments.....	37

	Page.		Page.
Municipal receipts and payments—Continued.		Municipal assets, properties, public improvements, liabilities, and proprietary interests.	40-43
Municipal revenue receipts.	37	Municipal assets.	40
Municipal nonrevenue receipts.	37	Municipal properties.	40
Municipal governmental cost payments.	37	Municipal public improvements.	40
Municipal nongovernmental cost payments.	38	Municipal highway improvements.	41
Significance of primary classification of municipal receipts and payments.	38	Accounts with assets, properties, and public improvements.	41
Secondary classification of municipal receipts and payments.	38	Debts or debt liabilities.	41
Municipal receipts from the public.	38	Trusts.	41
Municipal payments to the public.	38	Private trusts.	41
Municipal transfer receipts.	39	Public or charitable trusts.	41
Municipal transfer payments.	39	Municipal debts or debt liabilities.	42
Significance of the secondary classification of municipal receipts and payments.	39	The actual debts or debt liabilities of municipalities.	42
Subordinate classes of municipal receipts and payments.	39	The nominal debts or debt liabilities of municipalities.	42
General transfer receipts and payments.	40	The current debts or current debt liabilities of municipalities.	42
Service transfer receipts and payments.	40	The fixed or funded debts of municipalities.	42
Interest transfer receipts and payments.	40	The floating debts or floating debt liabilities of municipalities.	43
Investment transfer receipts and payments.	40	Gross and net debts.	43
Major transfer receipts and payments.	40	Municipal proprietary interests.	43
Minor transfer receipts and payments.	40	Municipal reserves.	43

DESCRIPTION OF GENERAL TABLES.

	Page.		Page.
Number and character of general tables.	44	TABLE 5—Continued.	
Groups of cities.	44	Per capita net revenue receipts and governmental cost payments.	57
TABLE 1—		Revenues and governmental costs increasing with the size of cities.	59
Year of incorporation as a city.	44	Comparative summary of per capita net revenue receipts and net governmental cost payments for specified years: 1903-1916.	60
Population.	44	Comparative summary of per capita net receipts from principal revenues of 146 cities for specified years: 1903-1916.	60
Area.	45	TABLE 6—	
TABLE 2—		Character of table.	61
Data included in table.	45	Per cent distribution of revenue receipts, by cities.	61
Descriptive terms used.	45	Proportional distribution of revenue receipts, by divisions of the governments of cities.	61
Cities governed by mayor and council.	45	Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903-1916.	61
Federal plan.	45	Comparative summary of the per cent distribution of net governmental cost payments of 146 cities for specified years: 1903-1916.	62
Cities governed by commission.	45	Per cent relation of revenue receipts to governmental cost payments.	62
Commission-manager plan.	49	TABLE 7—	
Town government of Brookline, Mass.	49	Character of table.	63
Mayor.	49	Receipts from the general property tax.	63
City clerk.	49	Receipts from special property taxes.	63
Comptroller and auditor.	49	Connecticut.	64
Treasurer or chamberlain, and collector of revenue.	49	Delaware.	64
Assessors.	50	Maryland.	64
City attorney or solicitor.	51	Massachusetts.	64
City engineer.	51	Michigan.	64
TABLE 3—		Minnesota.	64
Summary of all receipts and payments.	51	Missouri.	64
Summary of cash balances.	51	New Hampshire.	65
TABLE 4—		New Jersey.	65
Summary of revenue receipts and governmental cost payments.	51	New York.	65
Summary of net and transfer revenue receipts and governmental cost payments.	51	Ohio.	65
Divisions of the governments of cities.	53	Rhode Island.	65
Diversity in revenue systems of the several states.	55	Wisconsin.	65
Comparison of revenue receipts and all governmental cost payments.	55		
Comparison of revenue receipts and payments for expenses and interest.	55		
Comparative summary of the revenue receipts and governmental cost payments of 146 cities for specified years: 1903-1916.	56		
TABLE 5—			
Per capita revenue receipts and governmental cost payments.	57		

TABLE 7—Continued.	Page.	TABLE 16—	Page.
Receipts from poll taxes.....	65	Municipal service enterprises.....	94
Receipts from taxes on the liquor traffic.....	65	TABLE 17—	
Receipts from business taxes other than on the liquor traffic.....	65	Payments for interest on city debts.....	95
Receipts from license taxes on dogs.....	66	Increase in actual and relative payments for interest. . .	95
Receipts from general license taxes.....	67	Exceptional payments for interest by Massachusetts cities.....	96
Receipts from permit taxes.....	70	TABLE 18—	
Receipts from special assessments.....	71	Payments for outlays.....	96
Receipts from special assessments for expenses.....	71	TABLE 19—	
Receipts from special assessments for outlays.....	71	Summary of nonrevenue receipts.....	97
Receipts from special charges for outlays.....	71	Summary of nongovernmental cost payments.....	97
Receipts from fines and forfeits.....	71	Secondary classification of nonrevenue receipts and nongovernmental cost payments.....	97
Receipts from escheats.....	71	TABLE 20—	
TABLE 8—		Receipts from the sale and payments for the purchase of investments.....	98
Receipts from subventions and grants.....	71	Transfer of investments.....	98
Receipts from donations, gifts, and pension assessments..	71	Receipts from the sale and payments for the purchase of supplies.....	98
TABLE 9—		TABLE 21—	
Classification of general departmental receipts.....	75	Receipts which increased and payments which decreased indebtedness.....	98
Character of receipts tabulated as from general departmental earnings.....	75	Transfer receipts and payments on debt account.....	98
Receipts from fees and charges.....	76	Receipts from and payments to the public on debt account..	98
Receipts from rents and sales.....	76	Transactions which increased the debts of Massachusetts cities to the state.....	99
Receipts from other sources.....	76	Transactions which decreased the debts of Massachusetts cities to the state.....	99
TABLE 10—		TABLE 22—	
Receipts from major highway privileges.....	76	Counterbalancing receipts and payments.....	99
Receipts from minor highway privileges.....	78	General transfer and interdivision agency receipts and payments.....	99
Receipts from rents of municipal investment properties..	80	TABLE 23—	
Receipts from interest.....	80	Summary of all receipts, payments, and cash balances, by divisions and funds of city government.....	99
TABLE 11—		Date of close of fiscal year.....	100
Public service enterprises.....	80	TABLE 24—	
Receipts of public service enterprises.....	81	Sinking funds of two distinct types.....	100
TABLE 12—		Transactions of sinking funds.....	101
Payments for general departmental expenses.....	81	TABLE 25—	
Imperfect statements of expenses.....	82	Public trust funds for municipal and nonmunicipal uses..	102
Comparability of statistics of expenses of 1916 with those of previous years.....	82	Transactions of public trust funds for municipal uses....	102
Payments for expenses of miscellaneous general executive offices.....	82	TABLE 26—	
Payments for expenses of register of deeds and mortgages..	84	Amount of specified assets and value of public properties at close of year.....	103
Payments for expenses of inspection for protection to person and property.....	84	Assets of sinking funds.....	103
Payments for expenses of miscellaneous protection to person and property.....	85	Assets of public trust funds for municipal uses.....	103
Payments for miscellaneous expenses.....	88	Assets of investment funds, and value of miscellaneous investments.....	103
Payments for city pensions and gratuities.....	89	Assets of public trust funds for nonmunicipal uses..	104
Payments for judgments and claims for personal injuries..	89	Assets of private trust funds.....	104
Payments for undistributed expenses.....	90	TABLE 27—	
Exceptional payments for expenses by Massachusetts cities.....	90	Value of properties employed or held for specified purposes.....	104
Comparative summary of payments for general departmental expenses of 146 cities for specified years: 1903-1916.....	90	Valuation of municipal properties.....	104
TABLE 13—		Value of properties of general departments.....	105
Payments for the principal general departmental expenses, total and per capita.....	90	Value of properties of municipal service enterprises.....	105
Expenses increasing with population of cities.....	91	Value of properties of public service enterprises.....	105
Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903-1916.....	91	TABLE 28—	
TABLE 14—		Gross and net indebtedness of cities.....	107
Per cent distribution of payments for the principal general departmental expenses, by object of payment.....	92	Indebtedness classified by the governmental unit by which incurred.....	107
Comparative summary of per cent distribution of general departmental expenses of all cities for specified years: 1903-1916.....	92	Indebtedness classified by character of outstanding debt obligations.....	108
TABLE 15—		Indebtedness classified as funded.....	108
Payments for expenses of public service enterprises.....	93	Indebtedness classified as floating.....	108
		Special debt obligations to public trust funds.....	108

TABLE 28—Continued.	Page.	TABLE 30—	Page.
Indebtedness of Massachusetts cities to the state.....	108	Debt classified by rate of interest.....	113
Indebtedness classified as current.....	109	Nominal and actual rates of interest.....	113
Indebtedness classified by creditor.....	109	TABLE 31—	
Indebtedness classified by purpose for which incurred....	109	Par value of debt obligations issued and redeemed during the year.....	113
Increase during year in two classes of debt, and in sinking fund assets.....	110	TABLE 32—	
Per capita indebtedness.....	110	Assessed valuation of property.....	114
Increase of indebtedness with size of cities.....	110	Reported basis of assessment in practice.....	114
TABLE 29—		Per capita assessed valuation.....	114
Funded, floating, and special assessment indebtedness, classified by purpose for which incurred.....	111	Tax rates.....	115
Comparison of funded, floating, and special assessment indebtedness with the value of municipal properties...	112	Cities with two or more tax rates.....	115
		Special property taxes.....	120
		Tax levies.....	121

GENERAL TABLES.

TABLE 1.—Year of incorporation, population, and area: 1916.....	Page.
TABLE 2.—Specified city officials—Number, terms of office (in years), methods of election (by wards or at large), and annual salaries: 1916.....	125
TABLE 3.—Summary of receipts, payments, and cash balances: 1916.....	128
TABLE 4.—Summary of revenue receipts and governmental cost payments, by divisions of city government: 1916.....	136
TABLE 5.—Per capita revenue receipts and governmental cost payments: 1916.....	140
TABLE 6.—Per cent distribution, by principal classes, of revenue receipts and governmental cost payments: 1916.....	160
TABLE 7.—Revenue receipts from taxes, special assessments, fines, forfeits, and escheats: 1916.....	163
TABLE 8.—Revenue receipts from subventions, grants, donations, gifts, and pension assessments: 1916.....	166
TABLE 9.—Revenue receipts from earnings of general departments, by principal divisions of the general departmental service: 1916.....	172
TABLE 10.—Revenue receipts from highway privileges, rent of investment properties, and interest: 1916.....	176
TABLE 11.—Revenue receipts from earnings of public service enterprises: 1916.....	194
TABLE 12.—Governmental cost payments for expenses of general departments, by principal divisions and subdivisions of the general departmental service: 1916.....	197
TABLE 13.—Governmental cost payments for expenses of general departments, by principal divisions of the general departmental service—Total and per capita: 1916.....	200
TABLE 14.—Per cent distribution of the expenses of general departments, by principal divisions of the general departmental service: 1916.....	230
TABLE 15.—Governmental cost payments for expenses of public service enterprises: 1916.....	236
TABLE 16.—Municipal service enterprises—Payments for outlays and expenses, offsets to payments for expenses, and undistributed expenses or gains: 1916.....	239
TABLE 17.—Governmental cost payments for interest: 1916.....	242
TABLE 18.—Payments for outlays, by principal divisions of governmental service: 1916.....	244
TABLE 19.—Summary of nonrevenue receipts and nongovernmental cost payments: 1916.....	248
TABLE 20.—Nonrevenue receipts from the sale of investments and supplies and nongovernmental cost payments for their purchase: 1916.....	254
TABLE 21.—Nonrevenue receipts which increased and nongovernmental cost payments which decreased municipal indebtedness: 1916.....	257
TABLE 22.—Miscellaneous nonrevenue receipts and nongovernmental cost payments: 1916.....	260
TABLE 23.—Receipts, payments, and cash balances, by divisions and funds of city government: 1916.....	266
TABLE 24.—Sinking funds—Receipts and payments: 1916.....	269
TABLE 25.—Public trust funds for municipal uses—Net revenue receipts and net governmental cost payments, and excess of transfer receipts over transfer payments: 1916.....	302
TABLE 26.—Amount of specified assets and value of public properties at close of year: 1916.....	305
TABLE 27.—Value at close of fiscal year of properties employed or held for specified purposes: 1916.....	308
TABLE 28.—Total and per capita of all debts, and of the principal classes thereof, at close of year, together with changes during the year in funded and floating debt, net debt, and sinking fund assets: 1916.....	314
TABLE 29.—Funded and special assessment debts at close of year, classified by purpose for which incurred: 1916.....	320
TABLE 30.—Funded and floating debt obligations, special assessment bonds and certificates, and revenue bonds, notes, and interest-bearing warrants, classified by rate of interest: 1916.....	326
TABLE 31.—Par value of debt obligations issued and redeemed during the year: 1916.....	332
TABLE 32.—Assessed valuation of property, basis of assessment, and taxes levied: 1916.....	338
	342

DIAGRAMS.

DIAGRAM 1.—Population in cities having a population of over 30,000 and outside such cities for specified years: 1790-1916.....	Page.
DIAGRAM 2.—Per cent of total population in cities having a population of over 30,000 and per cent outside such cities for specified years: 1790-1916.....	14
DIAGRAM 3.—Net governmental cost payments of 146 cities and of the Nation for specified years: 1903-1916.....	14
DIAGRAM 4.—Per capita net governmental cost payments of 146 cities and of the Nation for specified years: 1903-1916.....	17
DIAGRAM 5.—Per capita net indebtedness of 146 cities and of the Nation for specified years: 1903-1916.....	17
	18

CONTENTS.

7

	Page.
DIAGRAM 6.—Revenue receipts and payments for expenses and interest and for outlays in groups of cities with specified excess of revenue receipts over payments for expenses and interest: 1916.....	56
DIAGRAM 7.—Per capita revenue receipts and per capita payments for expenses and interest and for outlays in groups of cities with specified excess of revenue receipts over payments for expenses and interest: 1916.....	56
DIAGRAM 8.—Net revenue receipts and net governmental cost payments of 146 cities for specified years: 1903-1916.....	57
DIAGRAM 9.—Per capita net revenue receipts and governmental cost payments for groups of cities with specified population: 1916..	59
DIAGRAM 10.—Per capita net revenue receipts for cities with highest and lowest per capita in groups of cities with specified population: 1916.....	60
DIAGRAM 11.—Per capita net governmental cost payments for cities with highest and lowest per capita in groups of cities with specified population: 1916.....	60
DIAGRAM 12.—Per capita net payments for governmental costs, by principal classes, of 146 cities for specified years: 1903-1916...	60
DIAGRAM 13.—Per capita net revenue receipts, by principal classes, of 146 cities for specified years: 1903-1916.....	61
DIAGRAM 14.—Per cent distribution of net receipts of 146 cities from the several sources of revenue for specified years: 1903-1916...	62
DIAGRAM 15.—Per cent distribution of net governmental cost payments of 146 cities for specified years: 1903-1916.....	62
DIAGRAM 16.—Per capita payments for specified general departmental expenses by groups of cities with specified population: 1916.	91
DIAGRAM 17.—Per capita payments for the general departmental expenses of all cities for specified years: 1903-1916.....	92
DIAGRAM 18.—Per cent distribution of principal general departmental expenses of all cities for specified years: 1903-1916.....	93
DIAGRAM 19.—Net revenue receipts and net governmental cost payments for expenses and outlays of water supply systems of 146 cities for specified years: 1903-1916.....	93
DIAGRAM 20.—Per capita net indebtedness of all cities for specified years: 1903-1916.....	96
DIAGRAM 21.—Per capita net payments for interest of all cities for specified years: 1903-1916.....	96
DIAGRAM 22.—Per cent of governmental cost payments for interest of all cities for specified years: 1903-1916.....	96
DIAGRAM 23.—Per capita payments for general departmental outlays of all cities for specified years: 1903-1916.....	97
DIAGRAM 24.—Gross debt, at the close of the year, of 146 cities for specified years: 1903-1916.....	107
DIAGRAM 25.—Per capita gross debt, at the close of the year, of 146 cities for specified years: 1903-1916.....	107
DIAGRAM 26.—Per capita net indebtedness of 146 cities for specified years: 1903-1916.....	108
DIAGRAM 27.—Per capita sinking fund assets of 146 cities for specified years: 1903-1916.....	108
DIAGRAM 28.—Per capita gross and net indebtedness of groups of cities with specified population: 1916.....	110
DIAGRAM 29.—Per capita net indebtedness of cities with highest and lowest per capita in groups of cities with specified population: 1916.....	111

MAP.

	Page.
Location of cities in the United States having a population of over 30,000 at the middle of the fiscal year 1916.....	facing.. 18

LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., December 30, 1916.

SIR:

I transmit herewith the annual report of the Bureau of the Census on financial statistics of cities having a population of over 30,000, showing in detail the financial transactions of 213 cities for the fiscal year 1916, the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the net revenue collected, the net cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

The introduction calls attention to the diversity of organization and accounting in American cities, and describes the methods of harmonization employed by the Bureau of the Census in these particulars. It also presents definitions of the terms employed in the classification of financial data, with the hope that the continued discussion of these important subjects may lead to a greater uniformity in the use of technical accounting terms and to a clearer understanding of the administrative problems that confront those charged with the business administration of our larger cities.

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

Respectfully,

SAM. L. ROGERS,
Director of the Census.

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

(9)

FINANCIAL STATISTICS OF CITIES

1916

(11)

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1916.

INTRODUCTION.

CHARACTER AND IMPORTANCE OF MUNICIPAL STATISTICS.

SCOPE OF REPORT.—The present report of the Bureau of the Census is practically limited to a presentation of statistics of the financial transactions during the fiscal year 1916 of the 213 cities each of which had a population of over 30,000 at the middle of the fiscal year reported, and of the financial condition of those cities at the close of the fiscal year. In the case of Los Angeles, Cal., however, the data for the county are for the fiscal year closing June 30, 1915. This is due to the fact that at the time of the close of the field survey preparatory to this report the statistics for the fiscal year closing June 30, 1916, were not available, and it was not practicable to delay the publication of the report until the desired data could be compiled. The purpose of including a part of the data for certain counties is set forth on page 54. The report presents statistics as accurate and as comparable as it has been feasible to compile from the records of the cities, relating to a number of subjects, the principal of which are (1) the total and per capita receipts from revenues, and from the principal classes thereof; (2) the total and per capita payments for expenses, interest, and outlays, and for each of the principal classes of expenses and outlays; (3) the total value of municipal properties; (4) the total and per capita municipal indebtedness; and (5) the total and per capita assessed valuation of property subject to taxation.

INCREASE IN THE NUMBER AND POPULATION OF CITIES HAVING OVER 30,000 INHABITANTS.—The growing importance of a report such as that described above is shown by one of the most striking social facts of the last century—the greater increase in the population of cities than in that of smaller places or of farming communities. In 1790, when the first census of population was taken, the United States had but one city with a population of over 30,000. That was New York, N. Y., which at that time had 33,131 inhabitants. The two cities which ranked next to New York in population were Philadelphia, Pa., with 28,522 inhabitants, and Boston, Mass., with 18,320. In 1790 the national population numbered 3,929,214, and the population of New York City constituted only 0.8 per cent of that of the Nation. Sixty years later, in 1850, when the population of the country numbered 23,191,876, there were 19 cities each having a

population of over 30,000. The largest of these was New York, with a population of 515,547. The 19 cities had an aggregate population of 1,703,302, which constituted 7.3 per cent of the national population. At the end of the second 60 years, in 1910, the cities of the United States each having a population of over 30,000 numbered 184 and had an aggregate population of 27,316,407. This was 29.7 per cent of the 91,972,266 inhabitants of continental United States. In 1910 the population of the Nation was twenty-three and four-tenths times its population in 1790, while the number domiciled in cities of over 30,000 inhabitants was eight hundred and twenty-four and five-tenths times as great as the number of those dwelling in the one city of that size 120 years before. The population of the cities of the size here considered increased from 1790 to 1910 more than thirty-five times as fast as did the population of the Nation, exclusive of its outlying possessions. Table I, which follows, exhibits the population of the Nation, exclusive of outlying possessions, and the number and population of cities each having over 30,000 inhabitants, as the same are reflected in the enumeration of the Federal census at each census year beginning with 1790 and ending with 1910. There is included in the same table the number of cities each of which at the middle of the fiscal years 1915 and 1916 had an estimated population of over 30,000, and the total estimated population of such cities.

Table I YEAR.	NATION.	CITIES HAVING A POPULATION OF OVER 30,000.		
	Population. ¹	Number.	Population. ²	
			Total.	Per cent of national.
1916.....	101,208,315	213	32,267,415	31.9
1915.....	99,590,321	204	31,168,150	31.3
1910.....	91,972,266	184	27,316,407	29.7
1900.....	75,994,575	135	19,050,921	25.1
1890.....	62,947,714	103	12,612,389	20.0
1880.....	50,155,783	63	7,677,766	15.3
1870.....	38,558,371	44	5,210,397	13.5
1860.....	31,443,321	26	3,248,736	10.3
1850.....	23,191,876	19	1,703,302	7.3
1840.....	17,069,453	8	784,323	4.6
1830.....	12,866,020	6	501,434	3.9
1820.....	9,638,453	4	293,544	3.0
1810.....	7,239,881	4	230,437	3.2
1800.....	5,308,483	2	101,735	1.9
1790.....	3,929,214	1	33,131	0.8

¹ Population shown for 1916 is the estimate as of January 1, 1916; for 1915 it is the estimate as of January 1, 1915; for each of the other years the population is that shown by the Federal census.

² Population shown for 1916 and that for 1915 are estimates as of the medial dates of fiscal years of the several cities; for each of the other years the population is that shown by the Federal census.

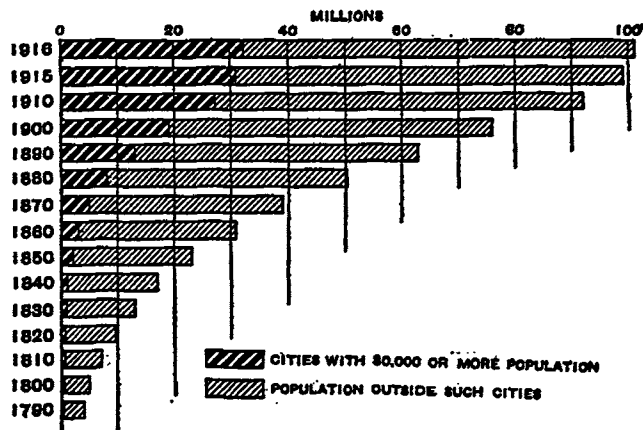
The number of cities given for each census year is the number of those with separate organizations at the time of enumeration. Of those cities, it should be mentioned that Brooklyn, N. Y., which was a separate municipality of over 30,000 inhabitants for each census year from 1840 to 1890, was consolidated with New York, N. Y., prior to 1900; and Allegheny, Pa., which is included in the table as a separate city from 1860 to 1900, was consolidated with Pittsburgh prior to 1910.

The number and total population of cities having over 30,000 inhabitants at the middle of the fiscal year 1916 in each of the nine geographical divisions are shown in Table II, which follows:

Table II GEOGRAPHIC DIVISION.	Cities.	Population.
United States.....	213	32,267,415
New England.....	24	3,376,718
Middle Atlantic.....	49	11,901,436
East North Central.....	43	7,065,419
West North Central.....	20	2,754,042
South Atlantic.....	20	2,122,411
East South Central.....	11	994,144
West South Central.....	13	1,208,211
Mountain.....	7	557,625
Pacific.....	16	2,387,209

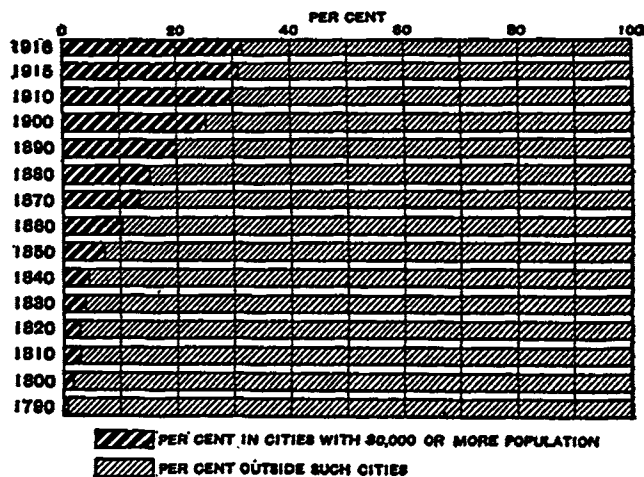
In Diagram 1 are presented, for each census year and for the years 1915 and 1916, the relative population of continental United States and that of cities each of which had over 30,000 inhabitants. In Diagram 2 are shown, for each of the census years and for 1915 and 1916, the percentages of the national population residing in the cities here referred to, and the percentage of national population residing outside these cities.

DIAGRAM 1.—POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND OUTSIDE SUCH CITIES, FOR SPECIFIED YEARS: 1790-1916.



STATISTICS OF CITIES HAVING OVER 30,000 INHABITANTS.—The unprecedented increase in the number and the actual and relative population of cities having over 30,000 inhabitants has given rise to many and grave governmental problems. To assist in the solution of these problems, so far as the same could be done by the aid of exact statistical information, Congress in 1898 authorized the Department of Labor to compile and publish annually the statistics of cities having a population of over 30,000. Later, after the establishment of the Department of Commerce and Labor, the compilation of these statistics was transferred by executive order to the Bureau of the Census, and this office published its first statistics on this subject for the year 1902. Similar statistics have been compiled and published for each succeeding year except 1914.

DIAGRAM 2.—PER CENT OF TOTAL POPULATION IN CITIES HAVING A POPULATION OF OVER 30,000 AND PER CENT OUTSIDE SUCH CITIES FOR SPECIFIED YEARS: 1790-1916.



COMPARATIVE STATISTICS OF 146 CITIES FOR SPECIFIED YEARS.—Of the 213 cities to which this volume relates, statistics have been presented in all of the reports mentioned for only 146 cities. In this statement of numbers the two cities of Pittsburgh and Allegheny, Pa., which were consolidated into the present city of Pittsburgh, are counted as one for all years. The growth in population of the 146 cities for which the Bureau of the Census has thus compiled comparable statistics is shown in Table III, which follows. The figures of this table are those used in calculating the per capita amounts as shown in the annual reports for the several years; revised estimates are given in Bulletins 122 and 133 issued by the Bureau of the Census.

Table III		City number, 1916.	ESTIMATED POPULATION.							
STATE AND CITY.	At medial date.		1913	1911	1909	1907	1905	1903		
	1916								1915	
Total.....			29,572,733	28,843,801	28,111,209	26,788,019	25,108,590	23,107,777	21,973,431	20,869,155
ALABAMA:										
Birmingham.....	33	172,119	164,165	158,200	142,295	68,600	47,097	44,640	42,087	
Mobile.....	111	56,295	55,332	54,610	52,684	51,250	43,642	42,164	40,686	
Montgomery.....	147	42,908	42,154	41,024	39,032	37,888	41,847	39,769	32,884	
ARKANSAS:										
Little Rock.....	116	55,158	53,811	52,464	47,456	44,844	41,302	38,716	42,036	
CALIFORNIA:										
Los Angeles.....	10	489,589	452,140	412,466	347,550	290,868	()	()	116,420	
Oakland.....	30	194,703	186,902	175,201	159,601	115,459	()	()	72,670	
Sacramento.....	98	64,806	62,717	60,628	46,581	43,330	31,311	30,732	30,152	
San Francisco.....	12	459,762	452,255	440,995	425,982	410,343	()	()	355,919	
COLORADO:										
Denver.....	24	253,161	245,523	237,885	222,611	207,112	153,524	150,317	147,111	
CONNECTICUT:										
Bridgeport.....	48	119,220	116,075	112,144	105,854	99,801	86,487	82,061	77,635	
Hartford.....	85	109,452	107,521	105,107	101,247	97,225	88,484	83,160	87,836	
New Haven.....	38	147,095	144,505	141,915	136,735	131,337	123,427	119,027	114,627	
Waterbury.....	76	84,745	82,517	80,289	75,833	71,191	63,696	60,109	56,521	
DELAWARE:										
Wilmington.....	70	93,713	92,609	90,953	88,745	86,444	86,420	83,869	81,300	
DISTRICT OF COLUMBIA:										
Washington.....	17	361,329	356,028	348,077	337,476	326,430	312,548	302,883	293,217	
FLORIDA:										
Jacksonville.....	86	73,137	70,173	67,209	63,346	53,608	48,049	45,301	41,798	
GEORGIA:										
Atlanta.....	32	184,873	179,292	173,713	161,515	135,916	107,265	102,702	96,550	
Augusta.....	128	49,848	49,451	49,057	41,236	40,899	43,739	42,511	41,283	
Savannah.....	92	68,361	67,917	67,473	65,592	64,725	60,880	67,311	64,741	
ILLINOIS:										
Chicago.....	2	2,447,845	2,397,600	2,344,018	2,245,404	2,142,156	2,107,620	1,990,750	1,873,850	
East St. Louis.....	88	72,105	69,502	66,899	61,693	56,682	42,530	39,385	36,239	
Joliet.....	109	37,651	36,934	36,396	35,320	34,198	32,657	31,713	30,709	
Peoria.....	90	70,732	70,006	69,280	67,828	62,095	67,704	65,026	62,348	
Quincy.....	173	36,775	36,741	36,696	36,628	36,557	39,583	38,632	37,680	
Rockford.....	117	53,761	52,337	50,914	48,068	44,240	36,701	34,621	33,361	
Springfield.....	105	59,868	58,221	56,476	53,484	48,799	39,631	38,234	36,211	
INDIANA:										
Evansville.....	87	72,125	71,284	70,443	70,723	68,747	65,282	63,132	61,482	
Fort Wayne.....	84	74,352	72,423	70,500	66,098	60,925	52,219	49,975	48,031	
Indianapolis.....	23	265,578	259,820	253,668	240,530	228,690	227,698	212,198	197,555	
South Bend.....	95	67,030	65,114	63,198	59,380	52,087	46,005	43,204	40,327	
Terre Haute.....	99	64,806	63,529	62,253	59,700	57,316	53,707	51,903	49,611	
IOWA:										
Davenport.....	129	48,207	46,537	45,553	43,764	42,495	41,614	39,797	37,768	
Des Moines.....	64	99,757	97,304	94,238	88,821	84,582	81,020	78,626	75,754	
Dubuque.....	159	39,687	39,465	39,206	38,494	38,065	44,198	41,941	38,094	
Sioux City.....	113	65,950	64,470	62,608	49,398	46,680	44,088	40,932	38,111	
KANSAS:										
Kansas City.....	67	96,854	94,271	91,687	85,679	74,798	60,522	57,614	59,919	
Topeka.....	130	47,914	47,102	46,290	43,684	43,531	42,792	37,641	38,959	
KENTUCKY:										
Covington.....	110	56,520	55,896	55,272	54,024	52,720	50,495	45,877	44,759	
Louisville.....	28	236,379	234,482	233,216	227,445	222,293	229,599	222,660	215,722	
LOUISIANA:										
New Orleans.....	16	366,484	361,221	355,958	345,433	334,470	318,652	309,639	300,625	
MAINE:										
Portland.....	101	63,014	62,161	61,308	59,602	57,824	56,003	54,530	52,656	
MARYLAND:										
Baltimore.....	7	584,605	579,590	574,575	564,545	554,095	561,120	546,217	531,313	
MASSACHUSETTS:										
Boston.....	5	746,084	734,747	722,465	688,912	657,312	609,175	595,380	594,618	
Brockton.....	97	65,004	63,901	62,340	59,092	55,275	50,886	47,794	43,843	
Cambridge.....	53	111,997	110,685	109,045	106,643	103,531	99,653	97,434	98,444	
Chelsea.....	142	32,452	32,452	32,452	31,275	32,452	33,575	37,289	35,920	
Fall River.....	43	126,904	125,443	123,982	122,593	116,906	106,121	105,762	114,004	
Fitchburg.....	153	41,091	40,454	39,870	38,978	36,978	33,617	33,021	34,378	
Haverhill.....	132	47,774	47,071	46,368	45,646	43,005	38,092	37,830	38,987	
Holyoke.....	100	63,968	62,751	61,635	59,603	56,377	51,622	49,934	48,736	
Lawrence.....	66	98,197	95,834	93,471	89,753	83,096	73,046	70,050	67,932	
Lowell.....	52	112,124	111,004	109,885	109,009	104,148	95,157	94,889	100,150	
Lynn.....	63	100,316	98,207	96,099	92,332	87,166	80,453	77,042	72,350	
Malden.....	127	50,067	48,979	47,892	45,956	43,280	39,786	38,637	36,853	
New Bedford.....	50	114,454	110,941	107,766	102,099	97,718	79,130	74,362	68,955	
Newton.....	145	43,085	42,455	41,825	40,531	39,280	38,123	36,827	36,360	
Salem.....	131	47,778	46,994	46,210	45,176	42,626	38,295	37,627	37,504	
Somerville.....	75	85,460	83,881	82,302	79,177	75,630	72,323	69,272	68,090	
Springfield.....	62	102,989	100,143	97,654	92,675	89,210	78,132	73,540	67,423	
Taunton.....	179	35,930	35,604	35,305	35,061	33,678	30,940	30,967	32,713	
Worcester.....	35	160,291	157,499	154,941	150,336	142,535	132,020	128,135	128,552	
MICHIGAN:										
Detroit.....	9	563,250	546,183	520,586	493,039	447,484	367,494	325,563	309,619	
Grand Rapids.....	44	126,392	123,800	120,695	116,037	110,060	101,832	97,756	93,679	
Saginaw.....	115	85,228	84,401	83,161	81,311	79,929	76,808	74,676	72,543	
MINNESOTA:										
Duluth.....	71	91,913	89,331	86,749	81,818	76,038	69,731	64,942	57,397	
Minneapolis.....	18	335,460	343,466	333,472	311,182	294,330	265,676	261,974	214,112	
St. Paul.....	27	241,999	236,766	231,533	219,136	211,563	210,606	197,023	172,038	
MISSOURI:										
Joplin.....	104	32,124	32,940	32,664	32,296	31,935	37,279	34,063	30,847	
Kansas City.....	21	292,278	284,567	273,943	258,009	241,767	185,479	179,272	173,064	
St. Joseph.....	77	84,361	83,132	81,450	77,927	77,403	120,504	115,479	110,479	
St. Louis.....	4	749,183	737,497	723,347	700,707	677,123	661,666	636,973	612,279	
MONTANA:										
Butte.....	146	43,004	42,497	41,180	39,917	38,669	45,492	41,757	38,023	
NEBRASKA:										
Lincoln.....	136	45,900	45,515	45,258	44,488	43,635	49,590	46,874	44,153	
Omaha.....	34	163,300	163,274	161,093	156,731	152,187	127,768	120,565	113,361	

NOTE.—For all footnotes see page 16.

FINANCIAL STATISTICS OF CITIES.

Table III—Continued.		City number, 1918.	ESTIMATED POPULATION.							
STATE AND CITY.	At medial date.		1918	1911	1909	1907	1905	1903		
	1916								1915	
NEW HAMPSHIRE:										
Manchester	81	76,989	75,635	74,311	71,663	68,904	65,989	63,417	60,845	
NEW JERSEY:										
Atlantic City	114	55,806	53,952	52,098	49,271	44,613	41,495	37,593	32,272	
Bayonne	93	68,352	66,041	62,960	58,537	53,160	46,078	42,262	36,829	
Camden	60	104,349	102,465	100,581	97,309	92,532	86,334	83,363	79,811	
Elizabeth	74	85,620	83,480	80,272	76,553	71,138	63,560	60,509	56,441	
Hoboken	82	76,493	75,384	73,884	71,628	69,452	67,709	65,468	64,050	
Jersey City	20	295,615	293,403	287,709	276,474	261,482	243,205	232,699	219,462	
Newark	16	399,000	389,106	379,211	363,377	335,949	325,979	323,259	325,394	
Passaic	91	70,377	67,643	63,542	59,971	51,733	41,761	37,837	32,508	
Paterson	42	137,408	135,339	132,236	129,087	123,075	114,072	111,529	113,217	
Trenton	54	109,609	107,228	104,451	99,946	94,647	88,529	84,180	76,766	
NEW YORK:										
Albany	61	103,580	102,961	102,344	100,969	99,813	99,268	97,906	94,151	
Auburn	172	37,166	36,728	36,071	35,199	34,283	33,399	32,527	31,022	
Binghamton	119	53,082	52,191	51,300	49,763	47,483	44,475	43,096	41,039	
Buffalo	11	464,946	457,723	446,889	435,315	415,314	396,724	376,914	361,403	
Elmira	167	37,968	37,816	37,664	37,535	36,915	35,744	35,724	37,106	
New York	1	5,468,190	5,333,639	5,198,888	4,956,865	4,629,310	4,225,681	4,000,403	3,716,139	
Rochester	25	250,747	245,077	235,968	227,103	211,664	189,354	182,022	170,798	
Schenectady	69	95,265	91,012	86,305	76,447	70,203	65,625	63,213	61,920	
Syracuse	37	152,534	149,353	146,480	142,124	133,723	120,631	117,129	114,443	
Troy	80	77,738	77,560	77,382	76,947	76,715	74,756	73,271	75,567	
Utica	78	83,876	82,060	80,246	77,088	72,455	66,552	63,647	60,067	
Yonkers	68	96,610	93,383	90,156	84,361	76,502	66,806	61,414	52,701	
OHIO:										
Akron	79	82,958	80,291	77,624	72,290	66,733	62,073	49,403	46,733	
Canton	106	59,139	57,426	55,713	52,287	49,927	39,972	37,907	32,011	
Cincinnati	14	406,706	402,175	398,452	378,155	360,454	347,123	343,337	332,634	
Cleveland	6	657,311	639,431	622,699	680,398	638,374	475,664	437,114	414,050	
Columbus	29	209,722	204,567	199,417	187,674	169,350	148,722	142,105	135,487	
Dayton	45	125,509	123,794	122,079	118,649	100,327	103,248	98,350	92,716	
Springfield	124	50,804	50,058	49,314	47,822	44,698	42,704	41,433	40,161	
Toledo	31	187,840	184,126	180,412	172,684	165,247	164,673	155,287	145,901	
Youngstown	59	104,489	100,593	99,949	83,165	76,245	54,402	51,516	48,686	
OREGON:										
Portland	22	271,814	259,582	246,569	222,442	190,017	112,757	104,141	98,655	
PENNSYLVANIA:										
Allentown	102	61,914	60,297	58,693	53,765	50,652	42,618	40,571	38,483	
Altoona	109	57,606	56,553	55,504	53,398	51,287	48,878	45,557	41,815	
Chester	154	40,935	40,474	40,013	39,093	39,134	38,070	37,333	35,995	
Erie	85	73,810	72,401	71,004	68,212	65,302	61,202	58,783	56,363	
Harrisburg	89	70,754	69,493	68,232	65,710	61,075	56,663	54,807	52,951	
Johnstown	96	66,601	64,642	62,705	57,766	53,833	44,340	42,160	39,980	
Lancaster	126	50,512	49,028	49,101	47,933	46,715	45,078	46,194	44,294	
McKeesport	135	46,749	45,965	45,188	43,635	42,032	44,851	42,024	39,274	
New Castle	155	40,351	39,569	38,787	37,224	35,620	38,464	35,429	32,593	
Philadelphia	3	1,683,664	1,657,810	1,631,956	1,590,248	1,526,356	1,466,408	1,417,062	1,367,716	
Pittsburgh	8	571,984	564,578	557,773	542,470	527,694	531,527	507,009	483,107	
Reading	58	107,694	103,361	101,628	98,164	94,555	93,171	89,111	85,051	
Scranton	40	144,081	141,351	138,621	133,165	127,508	121,343	116,111	109,757	
Wilkes-Barre	83	75,231	73,680	72,102	68,987	65,742	61,521	58,721	55,921	
York	125	50,643	49,430	48,318	46,091	43,702	40,079	38,253	36,438	
RHODE ISLAND:										
Pawtucket	108	58,156	56,901	55,646	53,664	50,142	45,041	43,381	42,711	
Providence	26	248,791	243,856	240,156	230,693	219,715	207,850	198,635	186,742	
Woonsocket	143	43,855	42,350	41,346	39,594	37,060	33,792	32,196	30,415	
SOUTH CAROLINA:										
Charleston	104	60,427	60,121	59,815	59,203	58,564	56,402	56,232	56,062	
TENNESSEE:										
Chattanooga	107	53,201	56,702	55,678	46,100	43,634	34,416	34,179	30,460	
Knoxville	186	38,206	37,955	37,549	36,799	36,017	36,620	35,482	34,344	
Memphis	39	146,113	143,231	140,351	133,281	116,706	128,799	121,235	113,669	
Nashville	49	116,978	114,899	113,822	111,666	109,619	105,278	84,227	83,275	
TEXAS:										
Dallas	46	121,277	118,625	107,369	96,075	87,606	54,338	52,248	44,169	
Galveston	151	41,207	40,420	39,503	37,930	36,981	35,224	33,494	31,742	
Houston	56	109,172	104,726	99,721	82,913	75,949	59,963	56,300	50,760	
San Antonio	47	121,274	116,690	110,679	101,911	92,777	64,275	61,146	58,016	
UTAH:										
Salt Lake City	51	113,667	109,736	105,713	97,331	87,330	62,216	58,914	57,138	
VIRGINIA:										
Norfolk	73	88,844	87,308	85,005	81,935	66,492	63,530	58,006	55,318	
Richmond	36	154,841	135,061	133,185	129,721	116,053	106,227	86,880	86,148	
WASHINGTON:										
Seattle	19	330,834	313,029	295,226	259,615	221,491	(1)	99,596	92,020	
Spokane	41	142,990	135,657	128,327	113,661	98,947	(1)	45,313	41,927	
Tacoma	57	105,094	103,418	98,742	89,392	76,329	(1)	51,962	45,102	
WEST VIRGINIA:										
Wheeling	144	43,237	42,957	42,537	41,978	41,396	41,929	41,058	40,186	
WISCONSIN:										
La Crosse	204	31,522	31,367	31,212	30,748	30,176	29,151	29,078	30,038	
Milwaukee	13	428,062	419,589	408,683	395,832	359,060	322,513	312,948	313,025	
Oshkosh	182	35,460	34,976	34,613	33,678	32,615	31,491	30,575	29,919	
Racine	137	45,507	44,528	43,649	41,917	36,978	33,563	32,290	31,529	
Superior	140	45,050	44,109	43,403	41,334	39,695	38,735	36,551	36,524	

¹ Estimate not shown, but included in total.² No estimate.³ Estimated population, July 1, 1914.⁴ Based on Federal census of 1900 and state census of 1905.⁵ State census.⁶ Based on Federal census of 1900 and state census of 1904.⁷ Population returned at Thirteenth Census, Apr. 15, 1910.⁸ Population returned at Twelfth Census, June 1, 1900.⁹ State census, March, 1911.¹⁰ Population Apr. 15, 1910; decrease since 1900; no estimate made.¹¹ Based on state census of 1904.¹² Based on census of 1890-1910 on account of the defective work of the enumeration in 1900.¹³ Based on state census of 1895 and Federal census of 1900.¹⁴ Based on department of excise census of Feb. 1, 1905.¹⁵ Includes Allegheny, which was consolidated with Pittsburgh on Dec. 9, 1907.

GOVERNMENTAL COSTS¹ OF CITIES AND OF THE NATION.—The figures given in Tables I and II showing the greater relative growth of the population of cities than of the United States as a whole are very striking. They do not, however, show the magnitude of the financial problems which have developed in connection with that increase as do the figures in Table IV and Table V, which follow.

Table IV gives for specified years from 1903 to 1916, inclusive, the total and per capita net governmental costs of the 146 cities for which the census has compiled statistics, and the corresponding costs of the National Government. In 1916 the costs of the National Government exceeded those of the 146 cities by \$68,586,080, or 7 per cent. The net governmental costs for 1916 of the 213 cities covered by this report were \$1,043,594,297. Comparing these costs with those of the United States it is found that the total costs for the 213 cities for that year were exceeded by those of the United States Government by \$4,630,883, or 0.4 per cent.

The population which bore the burden of national governmental costs in 1916 was three and four-tenths times as great as that of the 146 cities. The totals of the table, therefore, do not exhibit the relative burden of national and municipal governmental costs. That burden is measured approximately by the per capita figures of the table. The per capita governmental costs of the 146 cities for the year 1916 were three and two-tenths times those of the National Government.

YEAR.	NET GOVERNMENTAL COST PAYMENTS.			
	146 cities.		Nation.	
	Total.	Per capita.	Total. ¹	Per capita.
1916.....	\$979, 639, 100	\$33.13	\$1, 048, 225, 180	\$10.36
1915.....	950, 061, 502	34.53	1, 047, 534, 967	10.52
1913.....	912, 390, 262	32.46	986, 620, 338	10.15
1911.....	863, 996, 528	32.25	928, 862, 219	9.89
1909.....	761, 562, 037	30.33	897, 306, 270	9.89
1907.....	691, 971, 411	29.91	762, 488, 753	8.72
1905.....	561, 772, 857	25.57	720, 105, 498	8.55
1903.....	514, 189, 206	24.64	640, 323, 450	7.91

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

The table further shows that the relative burden of governmental costs as measured by per capita payments therefor is increasing faster for municipalities than for the National Government. Comparing the

¹ For definition of "governmental costs" see p. 27.

figures for the total costs in 1903 and 1916 it is found that those of the National Government for all purposes increased from \$7.91 to \$10.36, or 31.0 per cent; while those of the 146 cities increased from \$24.64 to \$33.13, or 34.5 per cent. These figures disclose at once the greater relative importance of the proper administration of city affairs and the necessity for such a system of accounting and reporting as will best assist in securing and maintaining economy and efficiency in city government. Diagrams 3 and 4, which follow, present graphically, for the specified years, the total and per capita payments for all governmental costs by the 146 cities and by the Nation.

DIAGRAM 3.—NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES AND OF THE NATION FOR SPECIFIED YEARS: 1903-1916.

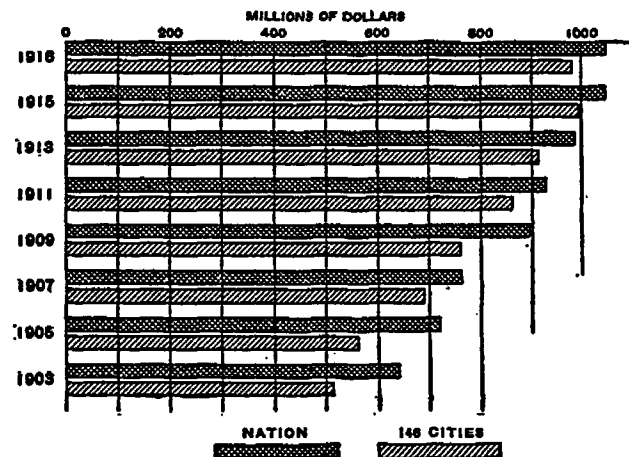
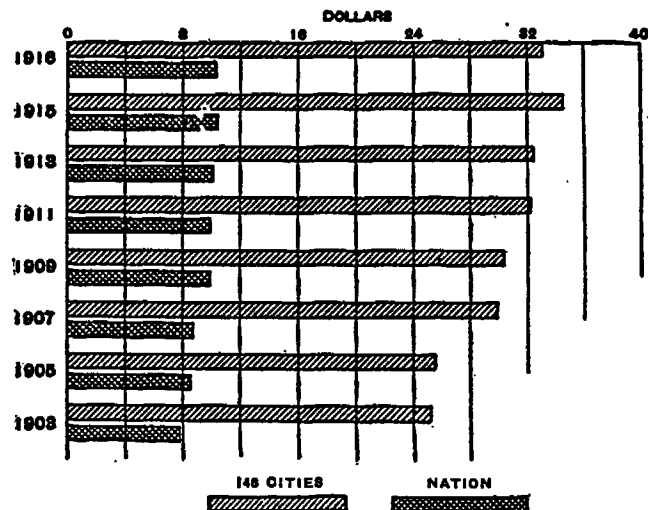


DIAGRAM 4.—PER CAPITA NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES AND THE NATION FOR SPECIFIED YEARS: 1903-1916.



COMPARATIVE INDEBTEDNESS OF CITIES AND OF THE NATION.—Table V is a comparative statement which calls attention to one class of financial problems which grow out of the vast expenditures above noted.

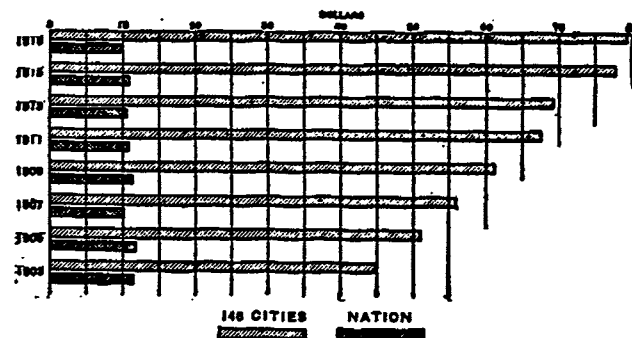
YEAR.	NET INDEBTEDNESS.			
	146 cities.		Nation.	
	Total.	Per capita.	Total.	Per capita.
1916.....	\$2,352,907,632	\$79.56	\$689,219,622	\$9.77
1915.....	2,245,906,412	77.88	1,090,148,006	10.95
1913.....	1,950,006,813	69.28	1,028,564,055	10.59
1911.....	1,808,828,392	67.52	1,015,784,338	10.83
1909.....	1,537,099,399	61.21	1,023,861,531	11.31
1907.....	1,294,878,759	56.04	878,596,755	10.06
1905.....	1,119,345,755	50.84	989,866,772	11.77
1903.....	933,004,632	44.71	925,011,637	11.44

By net indebtedness is meant the total debt obligations outstanding less the resources available or provided for their immediate or ultimate redemption. In the case of the National Government the amount of indebtedness is computed by subtracting the cash in the Treasury from the total debt obligations outstanding; and in the case of cities it is obtained by deducting the assets of the general sinking funds from the sum of the funded and floating debts, as those terms are used in this report, the outstanding current debt being approximately balanced in all cases by cash in the general treasury and by special assessments and general property taxes levied but uncollected. So far as the figures fail to be comparable, they slightly exaggerate the city debt, owing to the fact that many cities have uncollected taxes and cash on hand in excess of their revenue loans and warrants outstanding; but this excess affects the per capita for the several years by only a very few cents at most.

From 1903 to 1916 the net indebtedness of the Nation increased by \$64,207,985, or 6.9 per cent. The national population increased, however, during those years by a greater percentage than the national debt, and hence the relative burden of national indebtedness as represented by the per capita indebtedness decreased from \$11.44 to \$9.77, or 14.6 per cent. In 1903 the net indebtedness of the 146 cities exceeded the net indebtedness of the Nation by \$7,992,995, or 0.9 per cent. The increase of the city debt during these years was so much greater, actually and relatively, than that of the Nation that at the close of the

fiscal year 1916 it exceeded the national debt by \$1,363,688,210, or 137.9 per cent. Another fact of importance to be noted is that while the population of these cities increased during this period from 20,869,155 to 29,572,733, or 41.7 per cent, their net indebtedness increased from \$933,004,632 to \$2,352,907,832, an addition of \$1,419,903,200, or 152.2 per cent, as compared with an increase of only 6.9 per cent in the national indebtedness. The greater burden of municipal than of national indebtedness, as well as the greater relative increase in that burden, is exhibited by the per capita debt of the cities, which increased from \$44.71 in 1903 to \$79.56 in 1916, an added burden of 77.9 per cent. It is to be noted that the per capita indebtedness of these cities, which in 1903 was three and nine-tenths times the corresponding per capita indebtedness of the Nation, had so increased that in 1916 it was over eight times such indebtedness. The per capita net indebtedness of the 146 cities and of the Nation are presented graphically in the diagram which follows.

DIAGRAM 5.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES AND THE NATION FOR SPECIFIED YEARS: 1903-1916.



CITIES HAVING A POPULATION OF OVER 30,000 IN 1916.—In the general tables of this report, with the exception of Tables 2 and 32, the 213 cities are arranged in the order of their estimated population and each is given a number corresponding to its position in the tables. For convenience in finding any particular city, the following list has been prepared, the cities being arranged alphabetically by states, and the number assigned to each being indicated. The location of these cities is shown on the accompanying map of the United States.

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

METHODS EMPLOYED IN SECURING COMPARABILITY OF STATISTICS.

From the diversity of governmental organizations of American municipalities and the widely varying methods of administration of their fiscal affairs spring many difficulties that must be overcome in the preparation of financial statistics, if the results are to be sufficiently comparable to be of value to city officials and others interested in municipal development. The method employed by the Bureau of the Census over-

comes these difficulties in large degree, and provides for the presentation of comparable financial data. As an aid in the proper use of the data presented in this report, especially in comparing figures with those of local reports, the conditions referred to and the methods of adapting them to the census classification are briefly set forth in the following paragraphs.

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

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

Where the territory governed by the city corporation is materially less than that governed by another municipal body, as that of the school district, the Bureau of the Census, instead of including for its combined statement all the receipts and payments, or all the revenues and governmental costs, property, and debts of the civil division with the larger territory, includes only such a percentage of the same as the valuation of the property within the territory of the city corporation assessed for the purpose of taxation constitutes of the valuation of the property within the limits of the larger division.

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

ACCOUNTING FOR ADMINISTRATIVE FUNDS.—Some cities having trust funds whose incomes by the terms of the trust are expended for educational, charitable, or other purposes, keep accounts with these funds, which show on the one side their annual earnings, and on the other their direct expenditures for the purposes of the trust. Other cities having similar funds keep trust accounts which show on the one side the earnings of the funds, as in the first instance, and on the other the transfer of these earnings to other funds, as the general fund, or revenue fund, through which those earnings are expended, and in the accounts of which the expenditures are recorded. Statistics of payments compiled from the general fund accounts of the second class of cities will include with other payments for expenses the amounts expended for the purposes of the trusts from moneys transferred from the trust funds to the general treasury, and will be noncomparable with those based upon the accounts of the same kinds of funds of the first class of cities. Further, there will be no comparability between the statistics based solely upon the records of the so-called trust funds of the two classes of cities, since the accounts of the trust funds of the cities of the first class contain a record of expenses not included in those of the second class. Similar differences are met with on the side of municipal revenues, the most common case of noncomparability of this class being found in the accounts of cities with the receipts from taxes on fire insurance companies that are appropriated by general statutes for the maintenance of firemen's pension funds. Some cities in which such use is made of the given tax collect the tax by their general collecting agencies, and the amounts so collected are shown in the accounts of the city treasurers and city comptrollers with the general or revenue funds, from which the amounts collected are transferred to the trust funds for custody and investment or expenditure. In other cities the amounts are collected by officials connected with the administration of the trust funds, and no account of their receipt is shown in the accounts of the city treasurers and comptrollers with the general or revenue funds, and there is no comparability between the tax statistics in the two classes of cities if these are based solely upon the record of either the general or revenue funds or of the trust funds.

Many other cases can be cited, all showing how statistics which are based upon the fund accounts of cities are noncomparable as exhibits of governmental costs or of revenue receipts. The difficulties arising from the great differences in the organization and accounting for city funds here noted are overcome by the Bureau of the Census by preparing a schedule for each independent fund in a given city and consolidating the data so obtained into a single report for that city. The individual cities are with few exceptions keeping their fund accounts as required by good accounting usage and as prescribed by conditions under

which they have accepted trusts, or as called for by constitutional or statutory provisions, but the differences in these conditions and provisions necessitate the census treatment to secure comparable statements of revenues and governmental costs.

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

COLLECTION OF STATE AND COUNTY REVENUES BY DIFFERENT GOVERNMENTAL UNITS.—In some states the general property tax, taxes on the capital stock of banks and other corporations, taxes on the liquor traffic, and other revenues accruing for the benefit of the state and county, are collected by the city and transmitted to the civil divisions for whose primary benefit the revenues are exacted. In other states the same revenues are collected and paid over to the cities by county governments. In the cities of the states first referred to the receipts and payments to the city on account of these collections must be recorded in the accounts and set forth in the published reports, while the records and reports of the cities of the states last referred to contain no statement of similar receipts and payments. Most of the cities in the states first referred to treat their payments to the state and county as payments for current expenses, and the receipts from taxes and other revenues to meet these expenses, as receipts from city revenues. A compila-

tion of revenue receipts and payments for expenses based upon the printed reports of cities, some of which collected state and county taxes while others did not, would give rise to noncomparable statistics, the revenues and expenses of the cities of the first class being exaggerated as compared with those of the second. To secure comparability under the circumstances mentioned, the Bureau of the Census treats receipts and payments of cities on account of the revenues of states and counties as nonrevenue receipts and nongovernmental cost payments, even though the local authorities have included them among revenue receipts and payments for expenses.

EXCLUSIVE USE OF CASH ACCOUNTS BY CITY COMPTROLLERS AND TREASURERS.—The accounts of those officers exercising the functions of comptrollers or treasurers necessarily constitute the basis of the census municipal financial statistics. The use of these accounts gives rise to many difficulties which must be overcome before the data therein can be embodied in comparable statistics of governmental costs. Those difficulties result from the use of accounts based upon current payments, rather than upon current expenses. In one class of cities the only books of account are those of the treasurer or other officer having the custody of municipal funds. In another class additional books are kept by the comptroller, auditor, or other official exercising the duties of comptroller or auditor. In a city of the latter class the books of the comptroller are in some respects similar to those of the treasurer and serve as a check upon his accounts and transactions, as well as upon those of the departmental officials who immediately direct the expenditure of moneys appropriated to public uses. The treasurer's accounts record the flow of cash into and out of the treasury. The accounts of the comptroller are for most cities records of cash received by the treasurer and of warrants or orders drawn upon him in settlement of bills or claims, though in a limited but growing number of cities they also comprise records of revenues, expenses, interest, outlays, assets, and liabilities. In a city of either class the totals for the treasurer's and comptroller's accounts with cash will agree for a given fiscal period, as a month or a year, if the treasurer makes no payments except upon warrants or orders of the comptroller, and if all warrants or orders of the comptroller are paid within the fiscal period in which they are issued. The total of the cash accounts of these officials for any given city will differ for a given fiscal period if the treasurer makes any payments without the comptroller's warrant or order, or if any warrant or order of the comptroller remains unpaid at the end of the fiscal period.

In a city in which the comptroller keeps accounts with revenues, expenses, interest, outlays, assets, and liabilities, as well as with cash, no direct comparison can be made between the comptroller's accounts with revenues, expenses, interest, and outlays, and the

treasurer's accounts with receipts and payments. Comparison can be made, however, between the total of the comptroller's accounts with claims accrued or bills audited, or of his accounts with warrants or orders drawn, and the total of the treasurer's accounts with warrants or orders paid.

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

For a city in which there is no comptroller, auditor, or other official performing the functions usually assigned to the city comptroller, the Bureau of the Census bases its municipal financial statistics upon the accounting records of the treasurer or treasurers of the one or more governmental units and of others having the custody of the city money, and makes such reclassification of the receipts according to revenue and of payments according to governmental costs as may be necessary.

For a city in which there is a comptroller or other official performing the duties of a comptroller, the census statistics, for the reasons which follow, are based upon the accounting records of such officer with such reclassification according to revenue and governmental costs as may be necessary, and the records of the treasurer are used as merely auxiliary thereto.

1. In most cities some of the warrants or audits issued or recorded in or for a given fiscal period are not paid until a subsequent period. For such a city the warrants, orders, or audits recorded in the comptroller's or auditor's books for a given fiscal period represent for that period more nearly than do the payments recorded in the books of the treasurer the current costs of government, the presentation of which constitutes the most important object of the census statistics of financial transactions, and hence are of greater value for statistics showing the total costs of operating individual departments and offices, or of acquiring and constructing the several classes of property and public improvements, and the unit costs of services rendered or improvements constructed or acquired.

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

transactions as the Bureau of the Census endeavors to present can best be compiled.

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

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

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

LACK OF PROPER ACCOUNTS WITH MATERIALS AND SUPPLIES.—Not infrequently in a city without an organized bureau of supplies and supply accounts, the several departments use their unexpended appropriations toward the close of the year in purchasing supplies to be used in the succeeding year. In such a city the materials and supplies thus purchased in one year are seldom the same in quantity or cost as those purchased in the year preceding or succeeding, and hence the costs of the various subdivisions of the service are made to appear to vary much more than they actually do; and the statement of expenses or outlays, whether recorded in cash accounts or expense and outlay accounts, do not represent the actual current costs. This difficulty can not be overcome by the Bureau of the Census. A few cities are beginning to appreciate this fact and are establishing bureaus which make all purchases, charging them to an asset supply account, and issue supplies to departments as required for immediate use. The establishment of such bureaus of supplies and the employment of such methods of accounting for supplies make the local

accounts or statements of expenses and outlays more accurate, and to that extent aid in making the census statistics more comparable.

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

CONFOUNDING EXPENSES AND OUTLAYS WITH CONTINGENT LIABILITIES INCURRED.—Some cities which have installed so-called revenue and expense accounts independent of cash accounts do not differentiate their accounts with appropriations from their accounts with expenses and outlays. These cities include in their expenses and outlays for a given fiscal year the contingent liabilities that have been incurred by contract or upon market orders during the year, and which do not mature until a subsequent year. They also omit the actual costs of the year that accrued during that year by reason of contracts or orders of preceding years. Such accounting gives rise to inaccurate statements the exact reverse in character of those which arise when payments are recorded as expenses and outlays without regard to the period in which were performed the services represented by the bills or claims paid. Such accounting magnifies the inaccuracies to which attention has been called above when cities have no accounts with supplies, and makes their expense and outlay accounts or their payment accounts record the cost of materials purchased but not consumed or used until a later period. In the collection of its data in cities having accounts such as are here referred to, the Bureau of the Census disregards the local record of current expenses and outlays, and compiles new statements of such governmental costs based upon the accrued or audited claims of the year.

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

Many cities utilize the labor of the inmates of their penal and charitable institutions in caring for and maintaining their highways, or in making highway improvements, or in performing similar work in parks or other departments. A few of these cities, recognizing the value of correct statements of highway and park as well as institutional expenses and outlays, charge the proper highway or other account with the

value of the labor of the institutional inmates at amounts equal to what it would cost if their work had been done by city employees or by contract, and credit the institution with the same amounts. The records of such cities, as far as the highway and park accounts are concerned, are strictly comparable with those of cities in which work is done by city employees or by contractors; and their accounts with institutions, showing on the one side the direct expenditures for the care, clothing, and guarding of the prisoners, and on the other the value of the services secured from them, exhibit accurately, by their balances, the burdens which the institutions force the taxpayers to bear.

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

A city operating a municipal service enterprise, such as an electric light plant employed exclusively for lighting streets, parks, and public buildings, if keeping accounts for the enterprise by methods substantially the same as those employed by private enterprises, makes its primary account with the enterprise a distribution account, and shows separately in its printed report the cost of lighting streets, parks, and buildings as is done by cities obtaining their lighting from private parties. Without such an account the printed report can only show the cost of operating the enterprise as an independent department. For cities having municipal service enterprises the Bureau of the Census prepares special exhibits which show on the one side the expenses and outlays of the plants, and on the other side the value of the utilities and services furnished by them to the public and to the various departments, the value of the latter being shown in Table 16 under the title "Offsets to payments for expenses." For a city having accounts of operating expenses and charging the value of the utilities, services, and materials furnished to the proper accounts, departments, and enterprises, the exhibit is a condensed summary of the local account. For a city whose accounts with one of these

enterprises show no cost of the services rendered and utilities furnished the various branches of the governmental service, the Bureau of the Census secures estimates of the value of these services, utilities, and materials, and employs these estimates in preparing the second side of the exhibit mentioned. To the extent that the local statement of expenses of operating the electric light system includes all costs for furnishing light, the resulting statistics are true statements of the cost of public light and are comparable with those of other cities; and to the extent that the local statement takes account of only a part of the costs of furnishing light the statistics are inaccurate and the figures of the several cities are noncomparable.

Inaccurate statements of governmental costs are found in the reports of all cities with public service enterprises, such as water supply and gas supply systems, in which no account is taken of the value of the public utilities furnished other departments by such systems. These inaccurate statements can not give rise to statistics that are comparable, any more than accounts of institutions and parks in the case of cities such as those referred to on a preceding page. The inaccurate statements could be corrected by the Bureau of the Census and the basis laid for comparable statistics in the case of these public service enterprises if the data were available for correct estimates. But such data are entirely wanting except in the case of a few cities in which the officials in charge of the water supply systems have prepared estimates of the value of the water furnished, and such estimates are included in the departmental reports, though not in the comptrollers' or treasurers' accounts and reports.

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

Other difficulties in the way of comparable statistics of public service enterprises exist by reason of the fact that in the case of many of them the cost of making out bills and collecting revenue is included with the cost of collecting revenue other than of these enterprises, and there is no basis in city accounts for com-

paring the expenses for conducting a municipally owned enterprise, whose employees make out and collect all their bills, with those of a similar enterprise whose bills are made out and collected by some one of the general financial officers of the city. The Bureau of the Census has formulated no method by which it is able to overcome the difficulties here mentioned, and to the extent of the inaccuracy of local accounts here described the resulting statistics fail to be strictly comparable as between the several cities.

LACK OF ACCOUNTING FOR DEPRECIATION.—With a few exceptions cities do not include depreciation among their expenses, nor do they make other adequate provision for it in their accounts. As a result, the reports of all cities exaggerate their outlays or expenditures for additions to their permanent properties and public improvements and understate their current expenses. These exaggerations and understatements can not be overcome by the Bureau of the Census in its efforts to compile accurate statistics of governmental costs. A beginning toward correcting this inaccuracy has, however, been made by the few cities which in the case of their municipal service enterprises prepare statements of depreciation as the basis of showing the costs of the services furnished and the extent to which the enterprises are actually self-supporting. So far as these statements of depreciation have been prepared in any form by cities with reference to these enterprises, they are included by the Bureau of the Census in its statistics of governmental costs.

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

FAULTY ACCOUNTING FOR INTEREST CHARGEABLE AS OUTLAY OR EXPENSE.—Many of the public improvements of cities require several years for their completion, and the cities receive no benefit from their use until completed. These improvements are constructed from the proceeds of bond sales, and the cities pay interest during the construction period. In commercial accounting, interest so paid is always charged to the account of outlay or capital expenditure, and interest is charged as a current cost only after the property constructed comes into service. Only a few cities in the United States recognize this principle of good commercial accounting, and the Bureau of the Census is able to present only for such cities true statements of the costs of public improvements, and also to show the total interest for the use of credit capital.

Cities lighting the streets, parks, and buildings with municipally operated electric light plants do not show by their accounts or statements of lighting the true costs of that service, unless they take into account the interest on the value of their plants as well as the

depreciation of those plants. Only a few cities prepare statements of the costs of their lighting service by the municipally operated enterprises which include the interest charge mentioned, and hence, with the exception of the cities referred to, local reports of the costs of the lighting service are more or less defective.

AUDITING CLAIMS AFTER THE CLOSE OF THE YEAR TO WHICH THEY RELATE.—The difficulties due to auditing claims after the close of the year to which they relate readily fall into two distinct classes: (1) Those which arise from holding the accounts of the year open for a limited period of time, as ten days or a month, for receiving or auditing claims, and (2) those which result from the faulty system of transacting municipal business that permits claims to be audited months or even years after the close of the fiscal year during which they mature.

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

The difficulties of the second class mentioned above are met with in cities where the final approval of bills, or, in other words, their audits, is made by the city council. This method of audit involves the exercise of a purely executive or administrative function by a legislative body. These difficulties can not be overcome by the Bureau of the Census. The relative amount of expenses now audited in a fiscal year succeeding the one to which they relate is much less than it formerly was. The introduction of better business methods should in a few years eliminate the factor of noncomparability to which attention is here called.

STATE SUPERVISION OF MUNICIPAL ACCOUNTS AS A FACTOR DECREASING THE DIFFICULTIES OF COMPILATION.—Many factors and agencies have contributed and are at present operating to lessen the difficulties mentioned above. The act of Congress in 1899 authorizing the annual collection and publication of financial statistics of cities having a population of 30,000 was a recognition of the need and value of comparable statements of the financial transactions and financial conditions of cities. This act was the outcome of an agitation by those interested in municipal affairs for securing standard or uniform city reports and standard or uniform accounts as the basis for such reports. The same agitation led the legislature of Ohio to pass an act in 1901 requiring the use of uniform methods of accounting and uniform reports by the 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 supervisory control such as that established in Ohio.

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

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

ACCOUNTING TERMINOLOGY.

ACCOUNTS AND ACCOUNTING.

ACCOUNTS.—Accounts are systematic statements of financial facts of identical or opposite character, so arranged as readily to provide summaries or balances of the same.

ACCOUNTING.—Accounting is the art of analyzing, classifying, recording, summarizing, and interpreting facts relating to the acquisition, production, transfer, and ownership of articles of wealth or value. Its function or purpose is readily to provide, from the accounts of a business, accurate and complete statements of the financial results of its operation for any given period and of its financial state or condition at any given time, and to furnish all other information which accounts can supply for its systematic and successful administration.

MUNICIPAL ACCOUNTING.—Municipal accounting is the application or adaptation of the general principles and methods of accounting to the administrative requirements of cities. Municipal accounting differs from private accounting with reference to the subjects concerning which it provides detailed information, the chief differences being (1) those which are caused by the special limitations placed upon the administrative action of municipal executive officers by the terms of appropriation acts and other legislation, and (2) those which are caused by the different purposes for which municipalities are maintained and private enterprises are operated.

By reason of the limitations referred to in (1) municipal accounting must provide detailed information, not necessary in the case of private accounting, showing that the expenditures have been and are being made in accordance with the limitations imposed by legislative authority. Again, municipalities being *maintained* to provide their proprietors, or the urban communities to which they relate, at community expense with certain services and with public facilities, conveniences, and funds required for rendering those services, while private enterprises are *operated* to earn for their proprietors and stockholders income or profit, municipal accounting must show how municipalities have expended money for municipal purposes, and how they have obtained the same, while private accounting must demonstrate how much income or profit has been earned, and what disposition of it has been made.

The differences above noted in the subjects with reference to which municipal and private accounting must provide information should not, however, conceal or obscure the fact stated in the definition of municipal accounting that the principles and methods of municipal and private accounting are identical, and that there is as much necessity for applying these principles and making use of these methods in the one case as in the other, since municipal business may be ad-

ministered with economy or wastefulness, or with efficiency or inefficiency, and may result in an increase or decrease in the interest of its proprietors, the same as in the case of private business. Under such circumstances municipal accounting, in addition to showing that expenditures have been made in accordance with the terms of appropriation acts and other legislation, should (a) demonstrate the extent to which municipal proprietary interests have increased or decreased; (b) set forth the methods of financing all acquisitions or constructions of municipal properties and public improvements, and all accumulations of municipal funds; (c) aid those in responsible places in formulating intelligent programs for the future conduct of municipal business; and (d) assist in securing economy, fostering efficiency, and applying wisdom in the administration of such programs.

CLASSIFICATION OF FINANCIAL DATA.—The financial data recorded in city accounts, like those entered in private records, are readily separable into two principal classes: (1) Those from which may be prepared summaries of municipal financial transactions, or statements of the outcome or results of these transactions for specified periods of time called "fiscal periods;" and (2) those which, when summarized, will constitute statements of municipal financial condition at specified times, as at the beginning and close of a given fiscal period.

The segregation of the data recorded in municipal accounts into the two general classes noted above is necessary with reference to all subjects concerning which information is desired. To secure that segregation in all cases an accounting terminology must be adopted, with each term so defined as fully to differentiate the data of the two classes and to show their relation to the subjects of information, which are specifically required in municipal accounting as compared with those needed in private accounting. Such a terminology, with definitions, is presented on the pages which follow. In its presentation first consideration is given to the terms required for use in the preparation of accurate and complete summaries of the municipal business transactions authorized by appropriation acts and other legislation.

MUNICIPAL FINANCIAL PROGRAMS AND BUDGETS.

MUNICIPAL FINANCIAL PROGRAMS.—The authority of the executive officers of municipalities to raise and expend money for municipal purposes is granted by the legislative branch of their governments, and is embodied in appropriation acts or ordinances and in general statutes and ordinances with reference to the raising of public money and the use or application of the same. The aggregate of the authorizations thus granted or made applicable for a given city for a speci-

fied year constitutes its municipal financial program for that year.

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

To be of greatest administrative assistance a municipal budget should be a final and complete statement of the character described. It should show the expenditures that are authorized to be met from (1) ordinary revenues, (2) special assessments and special assessment certificates, and (3) long-term debt obligations other than special assessment certificates. With budgets thus prepared the citizens of a given city will be provided each year with a complete and final statement of its financial program for that year. If, in addition to such budgets, summaries of the results or outcome of business are similarly prepared at the close of the year, the citizens will have the data from which to form intelligent judgments concerning past and proposed expenditures and methods employed or recommended for financing them.

MUNICIPAL APPROPRIATION ENCUMBRANCES, EXPENDITURES, REVENUES, AND BORROWINGS.

MUNICIPAL APPROPRIATION ENCUMBRANCES.—The term "municipal appropriation encumbrances" is a designation very generally used by American city officials in speaking of the contingent liabilities represented by contracts entered into and orders made by those officials in accordance with the authorizations of the budgets, but which have not become demand liabilities by the completion of the services contracted for or the delivery of the materials ordered. The difference between the appropriation for a given purpose in a given year and the sum of the expenditures made and appropriation encumbrances authorized for that purpose constitutes the *unencumbered balance of that appropriation*.

MUNICIPAL EXPENDITURES.—The term "municipal expenditures" is used in this report as a generic designation of all the costs of municipalities for the maintenance of their governments and losses incident thereto and their payments and other disposition of money for governmental purposes.

When classified with reference to the purpose of expenditure they are here called expenditures for governmental costs or simply governmental costs, expenditures for amortization of debts, and expenditures for accumulation of special funds. When classified with reference to the authorizations of appropriation acts they are here referred to as budget expenditures and nonbudget expenditures.

MUNICIPAL GOVERNMENTAL COSTS.—The term "expenditures for municipal governmental costs," or,

more briefly, "municipal governmental costs," is employed in this report as a generic designation of the expenditures, or costs and losses of municipalities, (1) for providing the urban communities to which they relate with the services for rendering which the municipalities are organized and maintained, (2) for the use of credit capital, and (3) for acquiring or constructing the permanent properties or public improvements employed in providing services. These expenditures are readily separable into four principal classes: Expenses, interest, outlays, and expense ledger adjustments. *The governmental costs of a municipality for a given fiscal year* are its expenses, interest, outlays, and expense ledger adjustments for that year.

MUNICIPAL EXPENSES.—Municipal expenses are the expenditures from which no permanent or subsequently convertible values are received. The most important of such expenses are (1) the costs of municipalities for maintaining services; (2) the losses of municipalities because of neglect, defalcation, and other wrongful acts of employees and by bank failures; (3) depreciation or decrease in the value of municipal properties and public improvements due to waste, wear, and obsolescence; and (4) all other expenditures, other than interest on municipal debts, which, like those specifically mentioned in (1), (2), and (3), increase the liabilities of municipalities without increasing their assets, or decrease the amount of their assets or the value of their properties and public improvements without also decreasing their liabilities. Municipal expenses such as those referred to after (1) are here called *municipal budget expenses*, since they are the only municipal expenses for which provision is ordinarily made in the appropriation acts of American municipalities. *The expenses of a municipality for a given fiscal year* are those expenses that become enforceable claims or that otherwise accrue during that year. They include (1) its expenses for personal services utilized, materials consumed, and property rented during the year; and (2) its expenses due to losses sustained and depreciation suffered during the year.

Municipal expenses should be fully differentiated from municipal expenditures of which they constitute only a part, otherwise the term will be used, as it now is in many city reports and in some books on municipal accounting, with two or more different meanings, including those assigned to the terms "municipal expenditures," "municipal expenses," and "municipal budget expenses."

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

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

health, providing social necessities, promoting the general economic welfare of the laboring classes, caring for the dependent and defective, restraining and punishing the delinquent, bettering social conditions, promoting education, research, literature, and art, providing for recreation, conducting municipal service enterprises, caring for productive properties, managing investments, negotiating loans, and performing other services and carrying on other activities for which the government has authority, together with all judgments against and all losses of the city due to the mistakes, neglect, defalcation, and other acts of municipal employees, and all municipal losses due to bank failures and other causes.

Municipal commercial expenses is the designation given to (1) the expenses of municipalities for operating and maintaining departments or enterprises, such as municipal water supply systems and gas supply systems, which are organized for the purpose of providing the inhabitants with public utilities or services, such as are usually furnished by private corporations, and the losses and depreciation incident to such operation and maintenance; and (2) the expenses incident to the management of properties other than assets of sinking funds and public trust funds for municipal uses held as investments.

Municipal trust expenses is the descriptive term used in referring to commercial and noncommercial expenses of municipalities which accrue in administering the trusts assumed by them, and in caring for and maintaining property left to them in trust for specified purposes and uses.

CLASSIFICATION OF EXPENSES FOR MUNICIPAL STATISTICS.—In the census statistics payments for expenses are classified according to function under two principal headings: "Expenses of general departments" and "Expenses of public service enterprises." The two groups of expenses which result from this classification are further divided and subdivided, one by departmental function and the other by character of enterprise, this being the method of classification that provides cities with data for cost accounting, or accounting to determine the economy and efficiency of municipal administration.

EXPENSES OF GENERAL DEPARTMENTS.—Under this heading are tabulated in this report all payments for municipal expenses other than those for the operation and maintenance of public service enterprises. These expenses are segregated into ten principal groups according to departmental function, to which are given the general designations of expenses for: I. General government; II. Protection to person and property; III. Conservation of health; IV. Sanitation, or promotion of cleanliness; V. Highways; VI. Charities, hospitals, and corrections; VII. Education; VIII. Recreation; IX. Miscellaneous; X. General. The expenses included in these ten general groups are sub-

divided into a number of subordinate groups, each including all the expenses for a certain general departmental purpose, or functional activity, as is shown in detail in Table 12, and in the text accompanying the same. The reports and accounts of individual cities should further classify these expenses so as to show the cost of administration, operation, and maintenance for each and every distinct functional activity of each department of the city government.

The legislative authorization of expenses for promoting the interests of the laboring classes and for promoting general economic welfare is becoming very general and will necessitate an addition in the early future of a functional division of expenses with the title "Expenses for promotion of general welfare." In such a division would be included the payments for mothers' pensions, those for city planning and for investigating labor conditions, conducting free employment agencies, supporting children's aid and humane societies, those for the relief of sufferers by floods, storms, and other calamities, and those for maintaining tenement house commissions, conducting social surveys, making payments for the relief and support of old soldiers and sailors, and for kindred purposes, which at present are tabulated under various headings.

EXPENSES OF PUBLIC SERVICE ENTERPRISES.—Under this general title are included the expenses of operating and maintaining all such municipal undertakings as water supply and gas supply systems. In Table 15 these expenses are tabulated under a number of descriptive headings, which are discussed in the text relating thereto.

MUNICIPAL INTEREST.—Municipal interest on public debts, or municipal interest as it is more frequently spoken of in this report, is the cost to municipalities for the use of credit capital. In its statistics of payments for interest, which are the only statistics of municipal interest contained in this report, municipal interest is segregated in two ways: (1) Into that which accrues or is paid on funded and floating debts, on special assessment loans, and on other debts; and (2) that which accrues or is paid on debts of the city corporation, school districts, and other divisions of the city government. The debts, the interest on which is shown under the heading "Payments for interest on other debts," are principally those represented by revenue loans, time warrants, and other short-term obligations made payable out of current revenue. *The interest of a municipality for a given fiscal year is that which has accrued or become an actual or enforceable liability of the municipality during that year.*

MUNICIPAL OUTLAYS.—Municipal outlays are the costs of properties, including land, buildings and equipment, and public improvements more or less permanent in character, which are acquired or constructed by municipalities for use in the exercise of their municipal functions or in connection with the business enterprises

undertaken by them. *The outlays of a municipality for a given fiscal year* are the costs of its permanent properties and public improvements which by the terms of contracts or otherwise have become demand liabilities of the municipality during the year.

In the statistics of governmental cost payments for outlays, which are the only statistics of municipal outlays contained in this report, municipal outlays are segregated substantially as has been described above for municipal expenses into three principal classes with the designations "Outlays for general departments," "Outlays for public service enterprises," and "Outlays for municipal service enterprises," the first of these classes being subdivided into ten principal groups with the specific names, which have been given above in the case of expenses, and the two others into classes according to the enterprise to which they relate.

MUNICIPAL LEDGER ADJUSTMENTS.—The term "municipal ledger adjustments" is one here used in referring to the debit and credit entries in municipal ledger accounts similar to those kept by railroad corporations to which the Interstate Commerce Commission gives the designation "Profit and loss accounts." They are the entries that are required in the case of city accounts kept on the basis of accrued revenues and expenditures which record (1) the changes in the budget surplus or deficit during a fiscal period that have been effected at the option of the accounting officers by adjustments not properly attributable to the period, and (2) the miscellaneous losses and gains not classed as expenses or revenues. The most important municipal ledger adjustments are those made (1) to correct the amounts erroneously entered in previous years in such expense accounts as those for depreciation, losses through defalcation, bank failures, and bad debts, and in such revenue accounts as those with uncollected taxes and special assessments; and (2) to take account of the original sale of city debt obligations, or their purchase for cancellation, at amounts above or below their face value. If comparable statistics are to be secured as between different cities using accounts with accrued revenues and expenses, all ledger adjustments should be charged to expenses or credited to revenues substantially as is demanded by the latest accounting regulations of the Interstate Commerce Commission in the accounts of railroads.

MUNICIPAL EXPENSE LEDGER ADJUSTMENTS.—Municipal expense ledger adjustments include the debit and credit entries in ledger balancing accounts that, like expenses, represent decreases in municipal assets that are not accompanied with decreases in municipal liabilities, or represent increases in municipal liabilities that are not accompanied with increases in municipal assets, or at least are not so shown in the accounts. Of these ledger adjustments special attention is here called to discounts allowed on original sales of city debt obligations, and premiums paid on such obligations pur-

chased for cancellation. If municipal accounts were all kept on a scientific basis, the discounts on bond sales would be charged to the account of future interest accruals during the life of the bonds sold, calling for no special adjustment of the balancing account. Such accounting with discounts on account of city debt obligations sold is not practicable at the present time in connection with the financial administration of our American cities, and hence the discounts and premiums here referred to, like all other ledger adjustments, should be debited to the balancing ledger account and shown in the city reports under specific descriptive designations, if they can not, because of popular prejudices, be treated as current expenses.

MUNICIPAL EXPENDITURES FOR AMORTIZATION OF DEBTS.—The foregoing term is here used as the designation of the payments of municipalities from their general treasuries or from sinking funds for the redemption or final satisfaction of debt obligations. In budget accounts and summaries the term is ordinarily used as the exclusive designation of payments made for the redemption of bonds and long-term debt obligations other than those issued in anticipation of the current levies of the general property tax. In the text of this report it is used in referring to all payments for the redemption of municipal indebtedness, unless otherwise specifically stated.

MUNICIPAL EXPENDITURES FOR ACCUMULATION OF SPECIAL FUNDS.—In their budgets most cities make provision for increasing the assets of their sinking and public trust funds either by payments from the general treasury to those funds or by the accumulated earnings of those funds. The additions last mentioned are generally authorized by general laws, although sometimes specifically stated in the appropriation acts. All amounts added to the assets of these specified funds by either method above mentioned are referred to as municipal expenditures for accumulation of special funds.

MUNICIPAL BUDGET EXPENDITURES.—The term "municipal budget expenditures" is here applied in speaking of all expenditures authorized by municipal budgets. They seldom include depreciation and kindred expenses that are not met by the payment of money or its equivalent. Municipal budget expenditures are here arranged in three groups designated as municipal revenue expenditures, municipal special assessment expenditures, and municipal bond expenditures. These classes of expenditures are described in the paragraphs which follow.

Municipal revenue expenditures or charges are the budget expenditures of municipalities that by the terms of appropriation acts and other legislation are paid or payable from ordinary revenues.

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

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

Municipal bond expenditures or charges are the budget expenditures of municipalities that are financed or are to be financed by the issue of long-term bond issues other than special assessment certificates.

MUNICIPAL NONBUDGET EXPENDITURES.—This term is here applied to the expenditures of municipalities that represent depreciation in the value of their properties and public improvements, and other expenses for which no provisions are made in appropriation acts.

RESOURCES FOR MEETING MUNICIPAL EXPENDITURES.—The resources or pecuniary means upon which municipalities rely or of which they make use in meeting their expenditures are of four distinct kinds: Revenues, borrowings, and accumulated funds, and those represented by revenue ledger adjustments.

MUNICIPAL REVENUES.—Municipal revenues are the moneys and other wealth received by or placed to the credit of cities and other municipalities for governmental purposes that increase their assets without increasing their debt liabilities, or that decrease their debt liabilities without increasing their assets. The aggregate of these moneys and other wealth constitutes the *revenue* of that municipality, while the portion of such wealth derived from a single source, as poll taxes, fines, or fees, is properly spoken of as a *municipal revenue*. The *revenue of a municipality for a given fiscal year* is the net amount that accrues from revenue sources for that year. It includes (1) the taxes levied in accordance with the city's financial program or budget, to meet its governmental costs during that year, whether such revenues are recorded on the tax lists in that or some other year; (2) the special assessments whose levies are authorized for the given year, or otherwise made legally available for use during that year; (3) the revenues earned during the year by the operation of public service enterprises, the management of public properties and investments, the loaning of money and leasing of properties, and the performance of services; (4) revenues like subventions, which are legally due and receivable during the year; and (5) other amounts received or placed to the credit of the municipality during the year that increased its assets without increasing its liabilities, or that decreased its liabilities without also decreasing its assets.

The general property tax which accrues as above stated for a specified fiscal year of a given city depends upon the laws in force in such city with reference to the time for assessing and levying the tax, or entering the same on the tax books, and that for preparing the budget. In some cities, notably those of the state of Ohio, the tax is levied, and in part collected, before the opening of the fiscal year to which it relates; while in others, notably in Chicago and other cities in Illinois, it is levied so late in the fiscal year that the tax does not become due and collectible

until some months after the beginning of the succeeding year.

CLASSES OF REVENUES REFERRED TO IN TEXT.—In the text of this report municipal revenues are given certain descriptive designations. The most important of these are commercial revenues, trust revenues, ordinary revenues, and extraordinary revenues.

Municipal commercial revenues is the term employed in this report in referring to revenues obtained by cities and other municipalities by methods and under conditions which are very similar to those which prevail in private enterprises. They include the revenues derived from the operation of productive enterprises, properties, and investments, including interest, rents, etc.

Municipal trust revenues is the designation here applied to all commercial and noncommercial revenues which are received for specified purposes, or subject to specified conditions.

Municipal ordinary revenues is a generic term employed in this report, as it is in the printed reports of many American cities, in referring to all municipal revenues other than special assessments. In this report it is used primarily as a budget accounting term rather than one of general municipal accounting.

Municipal extraordinary revenues is a specific designation employed in this report in referring to special assessments. It is here used as a municipal budget accounting term.

CLASSIFICATION OF REVENUES FOR MUNICIPAL STATISTICS.—In the census statistics, receipts from municipal revenues are classified according to source under headings which are the designations of particular revenues or specific groups of revenues, as shown in Tables 4, 7, 8, 9, 10, and 11, and are also classified by division of the city government for which they are received. The most important of the municipal revenues are specifically mentioned and described in the paragraphs which follow.

TAXES AND THE SOVEREIGN POWER OF TAXATION.—In the broad significance of the word, *taxes* are amounts of money, other wealth, or services which, by virtue of that sovereign power of a nation or a state, generally spoken of as the taxing power, are exacted for the support of governments, for meeting general public needs, and for other governmental purposes. The *sovereign power of taxation*, by virtue of which taxes in this broad sense of the word are exacted, is the power which Chief Justice Marshall declared "involves the right to destroy," and which, when considered as a right of the government, "is a right which in its nature acknowledges no limit."¹ It includes the power to prescribe the conditions under which persons and corporations may engage in business and business activities, receive

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

franchises, and enjoy common-law rights and privileges; and also the power to prescribe the conditions under which they may take and hold title to real and other property. Exercising that power, nations and states may take away from the owners of property the legal title to lands and chattels if taxes on the same are not paid when due, and may take away from persons following given occupations or businesses, holding certain franchises, or enjoying specified privileges, the right to follow, hold, or enjoy the same unless, or until, the tax is paid for that special occupation, business, franchise, or privilege.

The sovereign power of taxation is by the courts and many writers on public finance differentiated into the so-called "taxing power" and "police power," the first including the power to raise revenue and the second the power of social, industrial, and economic regulation and control. This difference has been evolved by the courts in their efforts to reconcile or adjust the revenue-producing laws as enacted by the legislatures of the several states to the different constitutional provisions of those states. The great differences which exist in the constitutional and statutory provisions under which the 204 cities covered by this report derive their revenues render it impossible, however, for the Bureau of the Census to use this differentiation as the basis of any classification of revenue, and hence it employs the phrases "the taxing power" and "the police power" only for purposes of reference and for more exact description of certain revenues.

SUBJECTS, OBJECTS, AND METHODS OF TAXATION.—Considered as exacted under the sovereign power of taxation, taxes may be levied upon every person, natural and corporate, and with reference to every object to which the legislative power of the Nation or state extends; but the subject and object of taxation and the amounts of taxes levied upon each at any given time are always determined by public needs and public policy with reference to the conservation of order in political society, the encouragement of industry, and the discouragement of pernicious employment and injurious business or other activities. Further, the revenues exacted under the sovereign power of taxation may be levied and collected by any method that may be adopted by the legislative authority of the Nation or state under which it is exacted. Special attention is here called to two of those methods involving an exaction of revenue (1) in connection with the grant of privileges by the issue of a license or permit, and (2) by the infliction of a penalty or mulct for violation of law. When taxes are exacted by the first method the license or permit is commonly granted by the government on payment of a valuable consideration, though this is not essential. According to court decisions with reference to this subject, to constitute a privilege such as is

involved in this method of collecting taxes the grant must confer authority to do something which without the grant would be illegal, for if what is to be done under the license is open to every one to do without it the grant would be idle and nugatory. But the thing to be done may be a thing lawful in itself and restricted only for the purpose of securing revenue; that is to say, restricted in order to compel the taking out of a license. This is always the case where that which is licensed is not unlawful at the common law.

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

CLASSIFICATION OF TAXES.—In exacting revenues under the sovereign power of taxation as above set forth, governments may levy and collect the same (1) without reference to any actual or assumed measurable benefits conferred upon or services performed for the taxpayer, or any actual or assumed burdens imposed upon the general public by the subject or object of taxation; (2) with reference to some actual or assumed measurable benefit conferred upon or services performed for the taxpayer, including actual or assumed measurable increase in the value of his property; (3) with reference to some actual or assumed expense or burden imposed upon the general community by reason of the subject or object of taxation; or (4) with reference to some actual or assumed violation of law.

Recognizing the four distinct sets of circumstances or conditions under which compulsory revenues are levied, many writers on public finance use the word "taxes" as the exclusive designation of the revenues obtained as stated in (1), employ the terms "fees" and "special assessments" as the designations of those obtained as described in (2) and (3), and classify those referred to under (4) as "fines" or "penalties." In its classification for this report of the municipal revenues exacted under the so-called taxing and police powers, the Bureau of the Census employs the theoretical classification of the writers above referred to so far as the same is practicable. Revenues levied and collected with reference to property as described under (1) have been separated from those levied and collected as described under (2). When thus separated revenues such as those described under (1) are called property taxes, and the others are called special assessment or betterment taxes. (For a detailed statement of the differences between special assessments and the compulsory revenues tabulated in this report under the heading "Taxes," see under heading "Special assessments" in a succeeding para-

graph.) In the tabulation of compulsory revenues other than those exacted with reference to property, no such segregation has been practicable, it being impossible to differentiate that portion of such other revenues as was obtained under conditions stated in (1) from that secured under conditions described in (2), (3), and (4). For example, the revenues secured by the receipt of a so-called license fee from a dealer in intoxicating liquors are said by many writers to include (a) a compensation for the service of making out the license papers; (b) a payment for the privilege of conducting the business; (c) reimbursements for the special expenses of the government in supervising a business that naturally creates disorder; (d) a reimbursement for the special expenses of the government by reason of crime, pauperism, and disease that arise from the business; and (e) a tax in the narrow significance of the term as used by the writers on public finance above referred to. Revenues such as those referred to under (a) and (b) are identical in character with those previously mentioned in (2); and those referred to in (c) and (d) with those mentioned in (3); but how much of the money collected in connection with the issue of any liquor license represents revenues of the classes mentioned under (a), (b), (c), (d), or (e) is not susceptible of determination. In some states the statutes have been enacted under circumstances that demonstrate that the so-called license fees, even though large in amount, are levied principally for the purpose of obtaining revenue, and are therefore, according to the theory of the writers above referred to, in large part taxes. In contrast, the statutes of other states are enacted on the assumption that license fees are collected either as stated in (b), or as in (c) or (d).

What has been said above with reference to the practical separation of the revenues secured from the licenses issued to dealers in the liquor traffic is, with minor modification, applicable to all revenues collected in connection with the issue of licenses or permits or the exactions of so-called mulcts. With reference to them all, it can be said that there is no practical agreement among legislators, judges, and writers on public finance as to what portion of these revenues is received as compensation for services or other benefits conferred, or for special expenses imposed upon the government, and what portion is otherwise received.

The Bureau of the Census has been unable, therefore, to employ a classification which would show for revenues other than property taxes and special assessments the relative amounts of revenue which are collected with and those collected without reference to benefits received or burdens imposed. For this reason the Bureau of the Census uses the word "taxes" in this report as the generic designation of all compulsory revenues other than fines and special assessments, but tabulates separately that portion of the aggregate

amount of these so-called taxes which is obtained in connection with the issuance of a license or permit.

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

PROPERTY TAXES.—Property taxes are taxes upon the property of persons, natural and corporate. Under the existing laws in the United States property taxes are universally levied without reference to benefits conferred upon or enjoyed by the taxpaying property owner. A marked departure from this method of levying property taxes, which has long prevailed in both the United States and Europe, has been authorized by laws recently enacted in Germany and Great Britain under which the property tax upon the unearned increment of land values is levied with reference to measurable benefits received or accrued.

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

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

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

Special property taxes are those direct taxes levied upon property which are assessed, levied, and collected by methods that are not generally applied in the case of privately owned real property. As such taxes the Bureau of the Census includes all taxes upon the property of corporations levied upon the basis of the amount of corporate stock, corporate indebtedness, or

of both corporate stock and indebtedness, or by any other method than on the basis of the valuation of all property of the corporation; taxes upon savings banks and kindred corporations, which are levied in proportion to a certain specified portion of deposits, as their excess above the value of specified investments; and taxes upon life insurance corporations assessed upon the basis of the valuations of their policies. Special property taxes also include all taxes levied upon mortgages at the time of their execution or entry of public record (as in New York), and taxes on investments, choses in action, bonds and notes for specified periods of time (as in Connecticut), and on corporation bonds held by residents (as in Pennsylvania), and all specific taxes upon property, as taxes upon land in specified amount per acre, taxes upon horses, mules, and other animals in specified amount per head, or taxes upon grain in specified amount per bushel. The greater portion of the taxes here tabulated as "Special property taxes" are taxes exacted from corporations and could with propriety be called "Property taxes of corporations."

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

BUSINESS TAXES.—Business taxes are taxes upon business and business activities exacted from persons natural and corporate (1) in proportion to the volume of their business, (2) by reason of the business in which they are engaged, or (3) by reason of some business activity which constitutes a part of their business. Business taxes as here defined may be levied with or without reference to measurable or assumed measurable benefits conferred or enjoyed by the taxpayers, or special expenses imposed by them upon the government. Classified with reference to the issuance of a license or permit at the time of their collection, these taxes fall into two classes called license and non-license 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. *Non-*

license business taxes are business taxes exacted without the issuance of a license. License and nonlicense business taxes are in this report tabulated under three headings: "Taxes on liquor traffic," "Taxes other than on liquor traffic collected without issue of license," and "Taxes other than on liquor traffic collected with issue of license."

NONBUSINESS LICENSE TAXES.—Nonbusiness license taxes are taxes other than upon business that are exacted primarily for purposes of regulation, and are collected in connection with the issue of so-called licenses or permits, and are always levied with reference to measurable or assumed measurable benefits conferred upon or enjoyed by the taxpayers. The receipts from these taxes are segregated for the purpose of this report into three classes, and are tabulated in Table 7 as taxes paid by persons granted (1) dog licenses, (2) general licenses, and (3) permits.

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

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

In the third class, *permit taxes*, are included all nonbusiness taxes that are collected in connection with the issue of so-called licenses or permits which are granted for some specified act or transaction, as marriage licenses or permits, and departmental permits, such as those authorizing the connecting of houses with sewers and water pipes. It should be noted in this connection, however, that nonbusiness license taxes collected by public service enterprises in connection with the issue of permits by them are included for accounting purposes with revenue receipts from those enterprises, although, like other revenue obtained in connection with the issue of permits, they are permit taxes.

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

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

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

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

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

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

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

FINES AND FORFEITS.—*Fines* are amounts of wealth exacted from individuals, firms, and corporations under the sovereign power of inflicting punishment as penalties for violation of law, while *forfeits* are amounts accruing to governments in accordance with the terms of contracts as penalties for nonobservance of such contracts. Forfeits of one class, however, are received in lieu of fines and are classified as such. These are deposits exacted to guarantee the appearance of the depositor before a court. They, in a sense, are paid to bind the agreement to thus appear, but as the amount usually approximates the fine that would be imposed in case of appearance and conviction,

their forfeiture relates them more nearly to fines than to the usual forfeits for nonobservance of contracts. Receipts from fines, like receipts from taxes, are what writers on public finance call "compulsory revenues," while those from commercial forfeits belong to the class called "contractual." It should be noted in this connection that the revenues on account of the liquor traffic in Ohio and Iowa which are collected under what are known as "mulet" 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 "mulet," just as the corresponding "license fees" are levied under the legal fiction of a benefit or service.

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

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

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

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

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

it is applied most frequently to the compensation rendered for a service performed, work done, or something sold.

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

Municipal compulsory revenues called "fees" which are levied and collected by virtue of the so-called taxing or police powers are in this report tabulated as "Taxes," for reasons already stated.

Only those revenues are tabulated as "Fees" which are classified by Seligman as "contractual," and which represent the actual compensation for services performed by the employees of the government as one person performs a service for another in private life. They are payments for *something done*, as compared with payments for the *privilege or right of doing something*, as are the so-called fees exacted under the taxing or police powers and tabulated as taxes.

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

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

on all the land of a given territory. The difference can best be illustrated by the following concrete cases:

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

Further, if a city assumes the task of removing the snow from the sidewalks or the rubbish from the back yards of any portion of the territory and reimburses itself for the cost by a proportional levy upon those benefited by the services, the amounts levied upon the property benefited are special assessments. If, however, the city makes it obligatory upon all owners or occupiers of land to clear the snow from the walks and remove rubbish from their back yards, and, in default of compliance by a particular owner or occupier, does the work and collects the cost by a levy against the land, the amount collected is a charge and not a special assessment or tax.

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

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

Rates and tolls are in reality but charges of certain classes of enterprises which are given special names. The names thus given and the classification of these revenues employed in this report are never modified by the method adopted for enforcing their payment. In some cities unless the rates of water and gas supply systems and similar enterprises are promptly paid they are made a lien upon the real property to the occupant of which water, gas, or electric current is furnished, and the amount is placed on the tax roll and collected with taxes. This is a lien, as the courts have decided, securing the payment of the debt by the individual property owner for the "rate" or "charge" for the service furnished, and not a tax.

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

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

Major highway privilege dues are amounts of money exacted as compensation for those privileges upon the highways which are exclusively enjoyed by public-utility corporations and which such corporations must possess in order to carry on their business. The privileges for which these dues are received as compensation are those most generally called "franchises," and are by some writers referred to as "operating franchises," to distinguish them from "corporate franchises" or authority to exist as a corporation. These dues may with propriety be called "franchise highway privilege dues."

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

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

MUNICIPAL BORROWINGS.—Municipal borrowings is the generic term here used in referring to (1) the money received by municipalities from the issue of long or short term bonds, or other municipal debt obligations; and (2) the bonds and other municipal

debt obligations that have been authorized but not issued. Borrowings in budget accounting are readily separable into those called funded, revenue, and special assessment borrowings.

Funded borrowings are the borrowings of cities represented by long-term bonds or certificates issued or authorized.

Revenue borrowings are the borrowings of cities which are represented by bonds and other obligations issued to secure money in anticipation of the receipt of ordinary revenues.

Special assessment borrowings are municipal borrowings represented by bonds and certificates and time warrants issued in anticipation of the collection of special assessments.

MUNICIPAL FUND ACCUMULATIONS.—Most American cities which incur indebtedness by the issue of long-term debt obligations, variously designated as "corporate stock," "bonds," and "certificates of indebtedness," provide for their final amortization through sinking fund assets accumulated for that purpose. The amounts appropriated from revenues each year to be added to the assets of sinking funds, including the earnings of the funds so added, are here called expenditures for accumulation of special funds, or, more briefly, special fund accumulations. The same term is applied to the additions made by donations, gifts, or otherwise to public trust funds for municipal uses, and to investment funds and properties held as investments.

MUNICIPAL REVENUE LEDGER ADJUSTMENTS.—On page 29 a definition has been given of "Municipal ledger adjustments," and statements have been made setting forth the methods of recording them to secure comparable statistical reports. Municipal revenue ledger adjustments include the credit and debit entries in ledger balancing accounts that, like revenues, represent increases in municipal assets which are not accompanied with increases in municipal liabilities, or represent decreases in municipal liabilities which are not accompanied with decreases in municipal assets, or at least are not so shown in the accounts. Of these ledger adjustments, special attention is here called to premiums received on original sales of city debt obligations, and to discounts obtained in connection with the purchase of such obligations for cancellation. If municipal accounts were all kept on a scientific basis the premiums on bonds sold would be credited to a liability account with "premium," and written off or amortized year by year during the life of the bond, thus calling for no special adjustment of the balancing account. Such accounting is, however, not practicable with the financial administration of our American cities at the present time, and hence the premiums and the discounts here referred to should be debited to the balancing ledger account, and so shown in city reports under some

specific descriptive designation, if they can not, because of popular prejudices, be treated as current revenues. In practice the premiums here referred to are by American cities (1) used for meeting current expenses, (2) used for meeting the cost of constructing or acquiring the properties and public improvements for which the bond issues themselves are used, (3) reserved for meeting the first payments of the bonds for which they are premiums, or (4) transferred to sinking funds and made reserves for amortizing future debts. All of these treatments call for ledger adjustment entries, if complete accounts are kept showing the effect of current transactions upon the interests of the city as a proprietor.

MUNICIPAL RECEIPTS AND PAYMENTS.

RECEIPTS AND PAYMENTS IN CENSUS STATISTICS.—The census financial statistics of cities are, for reasons already stated, based upon, and in large part derived from, the accounts and reports of city comptrollers and treasurers, or those of other officials discharging some or all of the duties of officers bearing those designations. Those accounts, so far as they are records of financial transactions, are with few exceptions primarily accounts with what are called in the commercial world "receipts and payments of cash." The methods employed by the Bureau of the Census in using these accounts for the purpose of compiling comparative statistics of governmental costs have already been described at length. By those methods certain receipts and payments not recorded in cash accounts are included in these statistics. The character of the receipts and payments thus included is described in the statements which follow.

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

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

MUNICIPAL RECEIPTS AND PAYMENTS.—Municipal receipts and municipal payments are the receipts and payments recorded in the accounts of cities and other municipalities.

PRIMARY CLASSIFICATION OF MUNICIPAL RECEIPTS AND PAYMENTS.—The primary classification of municipal receipts and payments made use of in this report is one which segregates receipts with reference to

revenues, and payments with reference to governmental costs. When thus classified municipal receipts are separable into revenue receipts and nonrevenue receipts, and municipal payments into governmental cost payments and nongovernmental cost payments.

MUNICIPAL REVENUE RECEIPTS.—The term "municipal revenue receipts" is here applied to the receipts of cities and other municipalities on revenue account, less amounts which have been returned or are to be returned by reason of error or otherwise. The amounts so returned or to be returned should be recorded as payments in the same accounts with the revenue receipts, and the receipts and the counterbalancing payments are called in this report *counterbalancing receipts and payments*. The *municipal revenue receipts of a given fiscal year* included in the census municipal statistics comprise (1) amounts on revenue account recorded in local cash accounts during the year, and (2) amounts of similar receipts which the Bureau of the Census combines with the recorded cash receipts for the purpose of compiling more comparable statistics of revenue receipts and governmental cost payments. (For details of these added receipts, and of receipts recorded in local revenue accounts but omitted from the so-called revenue receipts of this report, see pages 23, 24, 22, and 21, under "Different methods of accounting for interdepartmental services," "Faulty accounting for interest chargeable as outlay or expense," "Lack of proper accounts with materials and supplies," and "Collection of state and county revenues by different governmental units.")

MUNICIPAL NONREVENUE RECEIPTS.—The term "municipal nonrevenue receipts" is here applied to all receipts of cities and other municipalities other than municipal revenue receipts as previously defined. The *municipal nonrevenue receipts of a given fiscal year* included in the census municipal financial statistics comprise (a) all receipts recorded during the year in so-called cash accounts of the municipalities from (1) sales of investments, (2) sales of supplies which have been purchased for sale, (3) sales of municipal securities, (4) transactions other than sales of municipal securities which increased municipal indebtedness, and (5) counterbalancing receipts such as those mentioned in the preceding paragraphs; together with (b) receipts during the year of services whose costs have been included among the expenses and outlays of the year, as has been described on pages 21 and 22, under "Exclusive use of cash accounts by comptrollers and auditors," and "Lack of proper accounts with materials and supplies."

MUNICIPAL GOVERNMENTAL COST PAYMENTS.—The term "municipal governmental cost payments" is here applied to the payments of cities and other municipalities for their governmental costs, or for their expenses, interest, and outlays, less amounts which have been returned or are to be returned by reason

of error or otherwise. The amounts so returned or to be returned should always be recorded as receipts in the same accounts with governmental cost payments, and the payments and counterbalancing receipts are in this report called *counterbalancing payments and receipts*. The *municipal governmental cost payments of a given fiscal year* included in the census financial statistics comprise (1) the amounts recorded in local cash accounts of the comptrollers, or other officers acting as comptrollers, as paid during the year in settlement of claims of the current year on account of expenses, interest, and outlays, including payments for materials and supplies used during the year; (2) the amounts recorded in the same accounts as paid during the succeeding year in settlement of the expenses, interest, and outlays for the given year; (3) payments recorded in the local cash accounts of city controlling officers in preceding years, equal in amount to the excess of the value of materials and supplies charged during the year as expenses and outlays over the payments of the year for new materials and supplies; and (4) payments for interdepartmental services not recorded in local cash accounts. The payments mentioned after (1) and (2) are in most cases equal in amount to payments recorded in warrant registers, and differ from them only to the extent that some payments are made without the issue of a warrant or order, as has already been explained. With that exception those payments may be called "warrant payments" as well as "cash payments." The Bureau of the Census combines the payments mentioned in (3) and (4) with those mentioned in (1) and (2), and, for the purpose of presenting more comparable statistics of governmental cost payments, omits from the so-called governmental cost payments of this report certain payments recorded in local expense accounts, as has been explained on pages 22, 23, 24, and 21, under the captions "Lack of proper accounts with materials and supplies," "Different methods of accounting for interdepartmental services," "Faulty accounting for interest chargeable as outlay or expense," and "Collection of state and county revenues by different governmental units."

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

in preceding paragraphs which are recorded in revenue and governmental cost payment accounts.

SIGNIFICANCE OF PRIMARY CLASSIFICATION OF MUNICIPAL RECEIPTS AND PAYMENTS.—The segregation of municipal receipts into revenue and nonrevenue receipts and the segregation of municipal payments into governmental cost and nongovernmental cost payments is of great significance, since it permits the preparation of summaries of financial transactions that show the excess of revenue receipts over the expenses and interest for meeting which they are provided, or the reverse, and the excess of governmental cost payments over revenue receipts, or the reverse.

SECONDARY CLASSIFICATION OF MUNICIPAL RECEIPTS AND PAYMENTS.—Another classification of municipal receipts and payments made use of in this report is one which separates the receipts into those called "receipts from the public" and "transfer receipts," and the payments into "payments to the public" and "transfer payments."

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

MUNICIPAL PAYMENTS TO THE PUBLIC.—Municipal payments to the public comprise the payments by cities and other municipalities to private persons and corporations and to other civil divisions of cash or of warrants, orders, bonds, notes, judgments, and other bills payable in settlement or adjustment of claims against or in final satisfaction of the debt obligations of the municipalities or of any of the divisions of their governments, or for their use or benefit. The *municipal payments to the public for a given fiscal year* included in the census statistics comprise (1) cash paid during the year to private persons and corporations and to other civil divisions in settlement of claims against the municipality or one of the divisions of its government, or for its use or benefit; (2) cash

paid to such persons, corporations, and divisions during the year in final satisfaction of warrants, orders, and other bills payable, of the given year or of any preceding year; (3) warrants and other bills payable issued, delivered, transferred, or entered of record during the year or during the succeeding year, in settlement of the claims of private persons and corporations and other civil divisions against the municipality, or one of the divisions of its government, which arose or accrued during the given year. It should be noted in this connection that the only payments such as those mentioned in (3) as being issued, delivered, etc., during the succeeding year that are included in the census statistics are those of warrants and orders in settlement of claims audited during the year that were issued in the succeeding year, and the warrants, etc., that were issued by cities that held their books open for a limited period after the close of the fiscal year to make a complete statement of the governmental costs of that year, as described on page 25, under "Auditing claims after the close of the year to which they relate."

MUNICIPAL TRANSFER RECEIPTS.—Municipal transfer receipts is the designation applied in this report to amounts of cash (1) which the divisions of the government of a city or other municipality place at the disposal or to the credit of their accounts with their various funds, including those for their departments and enterprises; or (2) which are transferred to one of these accounts from another; or (3) which one of these funds, departments, or enterprises receives from another. *The municipal transfer receipts for a given fiscal year* included in the census statistics comprise all such receipts as those mentioned above after (2) and (3), which are recorded in the local accounts during the year, and similar interdepartmental receipts combined therewith by the Bureau of the Census for the purpose of presenting more comparable and accurate statements of governmental costs, as has previously been explained.

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

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

SUBORDINATE CLASSES OF MUNICIPAL RECEIPTS AND PAYMENTS.—Municipal revenue receipts, whether receipts from the public or transfer receipts, are classified and tabulated in Tables 4, 7, 8, 9, 10, and 11, so as to show those from public service enterprises and those from other sources and from the various classes of those revenues. In like manner municipal governmental cost payments are classified and tabulated in Tables 12, 15, 17, and 18, and in the text table on page 51, so as to show those paid in settlement of claims arising for expenses, interest, and outlays. The text table on page 51 presents a summary of municipal revenue receipts and governmental cost payments classified as "net" and "transfer;" the *net revenue receipts* being the receipts on revenue account, less the revenue transfer receipts and the receipts returned or to be returned by reason of error or otherwise, and the *net governmental cost payments* being the payments for expenses, interest, and outlays, less transfer governmental cost payments and the payments returned or to be returned by reason of error or otherwise.

In addition to the classification of receipts from and payments to the public and transfer receipts and payments described in preceding paragraphs, attention is here called to two additional classifications of transfer receipts and payments made use of in this report: (1) A classification according to the character of the transaction, separating the transfers into those designated as general, service, interest,

and investment transfer receipts and payments; and (2) a classification by the degree of independence of the divisions, departments, offices, or accounts between which the transfers are made, separating the transfers into those designated as major and minor transfer receipts and payments.

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

Service transfer receipts and payments included in this report are (1) the receipts by or for public service enterprises as compensation for the public utilities, such as water, gas, and electric current furnished by them for city uses; (2) certain receipts by one governmental division, fund, department, or office, as compensation for the service performed and the materials and other equivalents of cash furnished by it for another governmental division, fund, department, or office, or for a municipal enterprise, and the payments by or for a division, enterprise, department, fund, or account for which the services are performed and the materials and other equivalents of cash are furnished; and (3) the accounting transfer receipts and payments described on pages 23 and 24 which represent similar receipts and payments not recorded in city accounts.

Interest transfer receipts and payments are the receipts and payments included in the census statistics of municipal financial transactions which represent (1) the receipts shown on the books of city funds with investments and the counterpayments shown on those of the city corporation or division of the city government on account of amounts paid by the corporation or division to the funds as interest on municipal securities or debt obligations held by those funds, and (2) the accounting interest transfer receipts and payments described on page 24.

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

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

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

transfers recorded in city accounts are treated by the Bureau of the Census as accounting credits and debits and are not included in its published statistics.

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

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

MUNICIPAL PROPERTIES.—Municipal properties is the designation employed by the Bureau of the Census in referring to land used by cities and other municipalities for governmental purposes, to buildings and other more or less permanent structures on said land (other than those here called public improvements), and to furniture, tools, apparatus, and other equipment having a life in service of more than one year.

These properties are further classified as productive and nonproductive. *Municipal productive properties* include the land, buildings, structures, furniture, machinery, tools, and other equipment that are used by cities and other municipalities in connection with the operation of their public service enterprises. All other properties of municipalities are spoken of as *municipal nonproductive properties*.

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

Municipal public improvements is the term employed by the Bureau of the Census as the designation of those permanent structures used by cities and other municipalities for community purposes, which have a value in use but not in exchange, and whose value in use is reflected in the enhanced value of the property of private persons and corporations. They are readily separable into three classes, here called municipal highway improvements, municipal sewers, and other municipal public improvements.

Municipal highway improvements is the designation used in speaking of the structures and other improvements upon the land belonging to cities and other municipalities which are employed for highway purposes, including pavements, sidewalks, curbs, bridges, tunnels, grades, and fills for highway purposes, but not structures for public service enterprises, such as railroads, street railways, and revenue-earning canals. Under the designation *municipal sewers* are included not only the structures bearing that name, but all structures, such as manholes and catch basins, forming parts of sewer systems, and also all drainage canals and open drains. Under the designation *other municipal public improvements* the Bureau of the Census would include such public structures as retaining walls, unproductive docks and wharves, and unproductive waterways.

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

Few cities have any trustworthy records of the cost or present value of their properties; a still smaller number have any intelligible or trustworthy accounts of the original cost of their public improvements or any data for estimating the present cost of replacing them, and few prepare any trustworthy estimates of the probable amount to be realized from their uncollected revenues. Some improvement has been made, however, in this branch of accounting during the last few years. Of the factors bringing about this improvement, one of the most potent has been the repeated attempts made by the Bureau of the Census to secure correct information with reference to the value of governmental properties and public improvements. As a result of the progress made in this field of accounting, the bureau has been able this year to make its statistics of the value of governmental properties more trustworthy than those of any previous year, although even now they are confessedly far from perfect. Unfortunately, the same statement does not apply to the statistics of public improvements, the publication of which can not be resumed until such time as the accounts of the cities justify it. Statistics of uncollected revenue have not been included in the report for any year, since the data obtained with reference to this class of municipal assets have not been deemed suffi-

ciently trustworthy to warrant publication, and this extension of census statistics of assets, properties, and public improvements is therefore deferred until approximately correct statements of these values shall have been prepared by the cities.

DEBTS OR DEBT LIABILITIES.—In the accounts of private individuals and corporations, and also in those of governments, the most important items listed in balance sheets under the term "liabilities" are debts or debt liabilities. The debts of private individuals, corporations, and governments are separable into those called "contract" and "fiduciary," according as they are founded on or arise from simple contract, or from some trust or confidence imposed upon the debtor. The greater portion of debts arise from contract, and call for no special explanation or discussion in this connection. The character of those created by assuming trusts can best be stated by defining trusts and their principal classes.

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

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

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

All public or charitable trusts assumed by private individuals and corporations and all *quasi* trusts assumed by them when acting as agent create fiduciary debts which are scheduled as such in balance sheets. It is otherwise with municipal and other governments. The only municipal trusts that give rise to fiduciary debts are private trusts, the *quasi* trusts arising from agency transactions, and a class of public trusts to which the Bureau of the Census gives the designation *public trusts for nonmunicipal uses* or public trusts for objects and purposes for which the municipality has no authority to make appropriations. Public trusts

assumed by municipalities for objects and purposes for which the municipality has authority to make appropriations are here called *public trusts for municipal uses*. The obligations created by accepting these trusts should be shown in balance sheets after the title "Reserves," the definition of which is given later under "Municipal proprietary interests."

MUNICIPAL DEBTS OR DEBT LIABILITIES.—Municipal debts or debt liabilities are the amounts of money or of property or services expressed in terms of money which the municipalities owe, or are under obligation to pay, deliver, or render. They include, in addition to the debts arising from contracts, the fiduciary debts above described.

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

The debts or debt liabilities of municipalities, when classified with reference to creditor, are here called actual and nominal debts or debt liabilities; classified according to the provision made for meeting them, they are called current, fixed, and floating liabilities; and classified according to the time when due and payable, they are called due and demand debt liabilities, debt liabilities not due, and unadjusted debt liabilities and claims.

The actual debts or debt liabilities of municipalities are the amounts of money or of property, or services expressed in terms of money, which cities and other municipalities are under obligation to pay or render to private persons and corporations and to other civil divisions.

The nominal debts or debt liabilities of municipalities are (1) the amounts which cities and other municipali-

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

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

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

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

The floating debts or floating debt liabilities of municipalities are those debts or debt obligations of cities and other municipalities for the payment of which there is no cash in the treasury, or other assets specifically provided and available for meeting them when due. Under this heading the Bureau of the Census has tabulated for this report (1) all debts evidenced by special assessment certificates, revenue bonds, warrants, and accounts payable that have been incurred in excess of the amounts received or receivable on account of the levies of special assessments and general property taxes provided for redeeming them; (2) all debts evidenced by special assessment bonds to be redeemed from the levies of a succeeding year; (3) all debts evidenced by short-term bonds to be redeemed from the proceeds of long-term debt obligations; (4) all judgments outstanding; (5) all indebtedness to public trust funds not evidenced by formal bonds or certificates of indebtedness; (6) all mortgages; (7) all liabilities growing out of the relation of agent and principal or the acceptance of private trusts where no assets to meet them are in the treasury; and (8) all debts or debt liabilities which have a number of years to run and which are not evidenced by bonds or certificates of indebtedness.

GROSS AND NET DEBTS.—The term *gross debt* or *gross indebtedness* is employed in this report as the designation of the aggregate of all outstanding obligations, including current, funded, and floating indebtedness; and the term *net debt* or *net indebtedness* is used as the designation of the gross debt less the assets specifically appropriated for meeting them. The amount of that indebtedness as shown for the individual cities included in this report is computed in each case by subtracting from the total funded and floating debt the amount of all sinking fund assets less those provided for the payment of special assessment debt. It is assumed that the current debt is balanced by the current assets. The method of computing net debt or net indebtedness secures only

approximately correct statements, owing to the fact that the current assets are not always identical with current debts; but until cities generally provide more accurate statements of the value of such current assets as uncollected taxes and uncollected special assessments, no more accurate or comparable figures of net indebtedness are practicable for all cities.

MUNICIPAL PROPRIETARY INTERESTS.—Municipal proprietary interests is the designation here applied to the excess of the value of municipal assets, properties, and public improvements over the amount of the municipal indebtedness. This excess, having all been obtained from revenue, may with propriety be spoken of as *municipal revenue accumulations*. Municipal proprietary interests, or revenue accumulations, are of two distinct kinds—the reserved and the free or unreserved.

Municipal reserves is the designation given by accountants to the *reserved proprietary interest of municipalities*. These reserves are of several distinct classes, each bearing a descriptive designation. The most important of these classes are (1) *sinking fund reserves*, or proprietary interests which represent assets that have been set aside or reserved for the final amortization of debts; (2) *public trust reserves*, or proprietary interests which represent (a) assets that have been received and must be expended for specified purposes or the income of which must be so expended, or (b) real property that has been acquired under conditions that require its continual future use for specified purposes; (3) *appropriation reserves or budget reserves*, or proprietary interests that represent assets that must be expended for the purposes stated in appropriation acts; and (4) *reserves for contingencies*, or proprietary interests which represent assets that have been set aside in special funds, or otherwise appropriated, to meet specified future contingencies, such as losses by fire, bad debts, bad investments, or depreciation.

DESCRIPTION OF GENERAL TABLES.

NUMBER AND CHARACTER OF GENERAL TABLES.

The statistics of this report relate to 210 incorporated cities, the incorporated towns of West Hoboken, N. J., and Brookline, Mass., and the borough of Norristown, Pa., each of which had, at the middle of the fiscal year reported, an estimated population of over 30,000. For convenience all of these municipalities are, in this report, referred to as cities. Of the 213 places covered by this report no statistics have previously been included in this series of census reports for Stockton, Cal.; Brookline and Waltham, Mass.; Ogden, Utah; Winston-Salem, N. C.; Zanesville, Ohio; Kenosha and Madison, Wis.; and Easton, Pa., each of which had an estimated population of less than 30,000 at the middle of the fiscal year 1915, but more than 30,000 at the middle of the fiscal year 1916.

These statistics are presented in 32 general tables and in the supplementary tables and statements contained in the accompanying text. General Table 1 gives certain statistics relating to the population and area of the cities covered by this report. Table 2 presents information relating to the terms of service and salaries of the most important city officials. Tables 3 to 25 summarize and give in detail the receipts and payments. Table 3 is a summary of all receipts classified as revenue and nonrevenue and of all payments classified as governmental cost and nongovernmental cost. It also contains a statement of the cash balances at the beginning and close of the year. Table 4 summarizes the revenue receipts and governmental cost payments by divisions of the city government, and makes certain comparisons between those receipts and payments. Table 5 presents per capita averages, and Table 6 the per cent distribution of the receipts and payments shown in Table 4. Tables 7 to 11, inclusive, present detailed statistics relating to revenue receipts, and Tables 12, 15, 16, 17, and 18 give detailed statistics relating to governmental cost payments. Table 13 summarizes certain groups of these payments and presents per capita averages therefor, and Table 14 gives the per cent distribution of these payments. Table 19 summarizes the nonrevenue receipts and nongovernmental cost payments, and Tables 20 to 22 present details of such receipts and payments. Table 23 gives the date of the close of the fiscal year of every division and fund of the government of the cities covered by the report, and also the revenue and nonrevenue receipts and the governmental cost and nongovernmental cost payments of these divi-

sions and funds and their cash balances at the beginning and close of the year. Tables 24 and 25 contain supplemental statistics of receipts and payments of sinking and public trust funds. Tables 26 and 27 relate to municipal assets and the value of municipal properties, and Tables 28 to 31 relate to municipal indebtedness. Table 32 presents statistics of the assessed valuation of property subject to taxation and of amounts and rates of tax levies.

GROUPS OF CITIES.—The statistical data presented in this report are arranged in five principal groups for each of which, as well as for the entire 213 cities, totals are given. Group I includes cities having a population of 500,000 and over; Group II, cities having a population of 300,000 and less than 500,000; Group III, cities having a population of 100,000 and less than 300,000; Group IV, cities having a population of 50,000 and less than 100,000; and Group V, cities having a population of over 30,000 and less than 50,000. The grouping is based upon the estimated population of the city as of the middle of the fiscal year reported.

TABLE 1.

Year of incorporation as a city.—In the column under the heading "Year of incorporation as a city," are given for 210 of the 213 municipalities covered by this report the years in which they were organized as cities. In the same column are given for West Hoboken, N. J., and Brookline, Mass., the years in which they were organized as towns, and for Norristown, Pa., the year in which it was organized as a borough.

Population.—In Table 1 are shown for each of the municipalities covered by the report its estimated population as of the middle of the fiscal year reported, its population as shown by the decennial census of April 15, 1910, and that of June 1, 1900. The estimates of population shown in this table for 1916 are, in the case of cities which have the same territorial area as in 1900, based upon the assumption that the increase in the population of the municipality during the period April 15, 1910, to the date of estimate, the middle of the fiscal year reported, was at the same rate as the increase between the census enumeration of June 1, 1900, and that of April 15, 1910. In computing the estimates for a city whose territorial area has been enlarged or diminished since the Federal census of 1900, the enumerated or estimated popula-

tion of the annexed or detached territory has been taken into consideration. The table gives, also, the medial dates as of which the population estimates are made.

Area.—In Table 1 is shown for each of the municipalities covered by the report the area of the city as of July 1, 1915. The area given under this heading is subdivided whenever possible into land area and water area. The area of Pittsburgh as given in 1915 includes the area of the former city of Allegheny, which was consolidated with Pittsburgh in 1907. At the time of the consolidation Allegheny had an area of 5,126 acres, of which 4,726 acres represented land area and 400 acres water area.

TABLE 2.

Data included in table.—Table 2 presents data relating to the organization of the cities covered by this report at the close of the fiscal year 1916. It shows for each city the number of members and character of its legislative body, however organized or designated, the terms of office and salaries of its legislative and general executive officers, and whether these executive officers are elected or appointed.

Descriptive terms used.—In referring to cities with governments of the type which prevailed in the average American city prior to 1900, this report uses the generic designation *cities governed by mayor and council*. Cities with governments such as in the last decade have come to be spoken of as the "commission form" or "commission-manager plan" are here designated as *cities governed by commission*, or *cities governed by commission-manager plan*. The use of these terms as above defined should not, however, be allowed to obscure the fact that cities governed by commissions or those under the commission-manager plan may have city "councils," and that cities governed by commission generally give to the chief commissioner the title of "mayor."

Cities governed by mayor and council.—For a city governed by mayor and council Table 2 shows whether its legislative body consists of one or two chambers. For cities with a bicameral legislative body the terms "upper house" and "lower house" as employed in Table 2 are arbitrarily applied, the former to the chamber having the smaller membership, and the latter to that having the larger membership. The designations of the members of the legislative body usually adopted by such cities are "aldermen" and "councilmen," but there is utter lack of uniformity in their use. The term designating a member of the upper house in one city may be applied to a member of the lower house in another city. Table 2 also gives the number, term of office, method of election, and salaries of the members of the legislative body of each city. The following statement shows, for the 124 cities which have this form of government, the number in which

the aldermen or councilmen were elected by wards, at large, and by both methods.

LEGISLATIVE BODY.	Elected by all methods.	Elected by wards. ¹	Elected at large.	Elected by wards and at large.
Single chamber.....	99	46	11	42
Two houses:				
Upper.....	25	18	4	3
Lower.....	25	25	.....	.....

¹ In New York, N. Y., and Indianapolis, Ind., the term "districts" is used instead of "wards."

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

Cities governed by commission.—The term "commission form of government" is a generic one now employed in referring to the government of cities administered by a small number of officials exercising both legislative and executive authority.

Washington, D. C., was the first city in the United States to be governed for any number of years by a commission, coming under that form of government by the terms of an act of Congress that became effective June 11, 1878. The application of this form of government to the Capital of the United States grew out of the relation of the National Government to this particular city, and the city was not considered as an example to other municipalities with reference to its form of government.

The great need of improving the sanitary condition of Memphis, Tenn., following a severe visitation of yellow fever in 1878, combined with the fact that at the time the city had incurred an indebtedness equal to its authority for borrowing money, led the Legislature of Tennessee in 1879 to put an end to the existence of the city as a municipal corporation and to create in its stead a taxing district, the affairs of which were conducted by a small body of officers having practically the authority of the commissioners in the cities now under the commission form of government. After the recovery of the city from the difficulties which made this form of government necessary, Memphis was reincorporated as a city with its earlier form of government, and its experience under the commission was not deemed such as to encourage the substitution of this form of government for that of mayor and council. The commission form of government was, however, adopted by vote of the people and became operative January 1, 1910.

A destructive storm having overwhelmed Galveston, Tex., on September 8, 1900, and having left the city prostrate financially, as Memphis had been in 1878,

the government of Galveston was placed in the hands of a commission in 1901. The experience of Galveston under this form of government was such that in 1905 it was adopted by Houston, Tex. Three other cities having over 30,000 inhabitants adopted it in the calendar year 1907; 2 in 1908; 8 in 1909; 7 in 1910; 15 in 1911; 15 in 1912; 21 in 1913; 7 in 1914; 6 in 1915; and 2 in 1916. The number shown for 1916 includes only such cities as came under the commission form during the latter part of a fiscal year closing between January 1, 1916, and June 30, 1916. During the years from 1905 to 1916 the same form of government was adopted by many cities of less than 30,000 inhabitants, to which the inquiry of the Bureau of the Census was not extended.

The following statement gives the names of 89 cities having over 30,000 inhabitants that were operating under the commission form of government at the close of the fiscal year 1916, the rank of each city in population, the date on which this new form of government became effective, and the designations of the departments presided over by the several commissioners.

City number.	STATE AND CITY.	Commission plan operative—	Departments.
ALABAMA.			
33	Birmingham.....	Apr. 10, 1911	d President—Finance; d Public justice; d Streets and parks.
111	Mobile.....	Aug. 14, 1911	d Mayor—Finance, police, and public property; d Streets and public works; d Fire, health, and sanitation.
147	Montgomery.....	Apr. 10, 1911	e President—Public affairs; d Finance; d Public works.
CALIFORNIA.			
112	Berkeley.....	July 1, 1909	e ¹ Mayor; e Finance and revenue; e Public health and safety; e Public works; e Public supplies.
30	Oakland.....	July 1, 1911	e Mayor—Public affairs; d Revenue and finance; d Public health and safety; d Public works; d Streets.
139	Pasadena.....	May 1, 1913	d Chairman—Public finance; d Public health and safety; d Public works; d Public utilities.
98	Sacramento.....	July 1, 1912	e President—Public health and safety; e Finance; e Education; e Public works; e Streets.
123	San Diego.....	May 3, 1909	e Mayor and chief of police.
185	Stockton.....	Oct. 17, 1911	e Mayor—Public affairs; e Finance, revenue, and supplies; e Public health and safety; e Public works; e Audit.
COLORADO.			
199	Colorado Springs.....	May 11, 1909	e ¹ Mayor; e Finance; e Safety; e Public works and property; e Public health and sanitation.
24	Denver.....	June 1, 1913	e Chairman—Social welfare; e Finance; e Safety; e Improvements; e Property.
119	Fueblo.....	Nov. 20, 1911	d President—Highways, public buildings and grounds; d Finance and public safety; d Health, sanitation, inspection, parks, lighting, and water.
DISTRICT OF COLUMBIA.			
17	Washington.....	June 11, 1878	e President—Finance; e Public safety; e Public works.
IDAHO.			
197	Boise.....	May 25, 1912	d Mayor—Police; d Finance; d Public safety; d Streets; d Parks and cemetery.
ILLINOIS.			
163	Decatur.....	May 1, 1911	e Mayor—Parks, public safety, and library; e Finance; e Health; e Streets and highways; e Public service enterprises.
169	Joliet.....	May 1, 1915	e Mayor—Public affairs; e Accounts and finance; e Health and safety; e Streets and public improvements; e Public property.
105	Springfield.....	Apr. 17, 1911	e Mayor—Public affairs; e Accounts and finance; e Public health and safety; e Streets and public improvements; e Public property.
IOWA.			
174	Cedar Rapids.....	Apr. 1, 1908	e Mayor—Public affairs; e Accounts and finance; e Public safety; e Streets and public improvements; e Parks and public property.
64	Des Moines.....	Apr. 1, 1908	e Mayor—Public affairs; d Accounts and finance; d Public safety; d Streets and public improvements; d Parks and public property.
113	Sioux City.....	Apr. 4, 1910	e Mayor—Public affairs; e Accounts and finance; e Public safety; e Streets and public improvements; e Parks and public property.
KANSAS.			
67	Kansas City.....	Apr. 8, 1910	e ¹ Mayor; e Finance and revenue; e Waterworks and electric lights; e Streets and public improvements; e Parks and public property.
130	Topeka.....	Apr. 8, 1910	e Mayor—Fire and police; e Finance and revenue; e Water and light; e Streets and public improvements; e Parks and public property.
94	Wichita.....	Apr. 12, 1909	e ¹ Mayor; e Finance and revenue; e Water and lights; e Public improvements; e Health, buildings, and parks.
KENTUCKY.			
110	Covington.....	Jan. 1, 1914	e ¹ Mayor; e Public finance; e Public safety; e Public works; e Public property.
158	Lexington.....	Jan. 1, 1912	e Mayor—Public affairs; e Public finance; e Public safety; e Public works; e Public property.
202	Newport.....	Jan. 1, 1912	e Mayor—Public affairs; e Public finance; e Public safety; e Public works; e Public property.

a Appointed.
d Designated by commission.

e Elected to department by voters.
¹ Mayor presides over no special department.

² Commission-manager plan adopted May 1, 1915.
³ Commission-manager plan; commissioners preside over no special departments.

DESCRIPTION OF GENERAL TABLES.

47

City number.	STATE AND CITY.	Commission plan operative—	Departments.
LOUISIANA.			
16	New Orleans.....	Dec. 2, 1912	<i>e</i> Mayor—Public affairs; <i>e</i> Finance; <i>e</i> Public safety; <i>e</i> Public utilities; <i>e</i> Public property.
188	Shreveport.....	Nov. 14, 1910	<i>e</i> Mayor; <i>e</i> Finance; <i>e</i> Public safety; <i>e</i> Public utilities; <i>e</i> Streets and parks.
MASSACHUSETTS.			
200	Brookline.....	Apr. 3, 1915	<i>e</i> Chairman. ⁴
132	Haverhill.....	Jan. 4, 1909	<i>e</i> Mayor—Accounts and finance; <i>e</i> Health and charities; <i>e</i> Public safety; <i>e</i> Highways; <i>e</i> Public property.
66	Lawrence.....	Jan. 7, 1912	<i>e</i> Mayor—Finance and public affairs; <i>d</i> Public health and charities; <i>d</i> Public safety; <i>d</i> Engineering; <i>d</i> Public property.
52	Lowell.....	Jan. 1, 1912	<i>e</i> Mayor—Public safety; <i>e</i> Finance; <i>e</i> Fire and water; <i>e</i> Streets and highways; <i>e</i> Property and licenses.
63	Lynn.....	Jan. 2, 1911	<i>e</i> Mayor—Public safety; <i>e</i> Finance; <i>e</i> Water and waterworks; <i>e</i> Streets; <i>e</i> Public property.
131	Salem.....	Jan. 1, 1913	<i>e</i> Mayor; <i>e</i> Finance; <i>e</i> Public health; <i>e</i> Public works; <i>e</i> Public property.
MICHIGAN.			
183	Jackson.....	Jan. 1, 1915	<i>e</i> Mayor. ³
116	Saginaw.....	Jan. 1, 1914	<i>e</i> President—Health and safety; <i>e</i> Finance; <i>e</i> Light, water, and sewers; <i>e</i> Public works; <i>e</i> Parks and cemeteries.
MINNESOTA.			
71	Duluth.....	Apr. 14, 1913	<i>d</i> Mayor—Public affairs; <i>d</i> Finance; <i>d</i> Public safety; <i>d</i> Public works; <i>d</i> Public utilities.
27	St. Paul.....	June 1, 1914	<i>e</i> Mayor; <i>d</i> Finance; <i>d</i> Public safety; <i>d</i> Public works; <i>d</i> Public utilities.
MISSOURI.			
194	Joplin.....	Apr. 20, 1914	<i>e</i> Mayor; <i>e</i> Revenue; <i>e</i> Health; <i>e</i> Streets; <i>e</i> Public utilities.
150	Springfield.....	Apr. 17, 1910	<i>e</i> Mayor—Public safety; <i>e</i> Revenue; <i>e</i> Health; <i>e</i> Streets and improvements; <i>e</i> Utilities.
NEBRASKA.			
136	Lincoln.....	May 13, 1913	<i>d</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
36	Omaha.....	May 13, 1912	<i>d</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Police and sanitation; <i>d</i> Public improvements; <i>d</i> Parks; <i>d</i> Fire protection; <i>d</i> Street cleaning.
NEW JERSEY.			
114	Atlantic City.....	July 16, 1912	<i>d</i> Mayor—Public affairs; <i>d</i> Revenue and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
93	Bayonne.....	Apr. 21, 1915	<i>d</i> Mayor—Public affairs; <i>d</i> Revenue and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
82	Hoboken.....	Apr. 1, 1915	<i>d</i> Mayor—Public affairs; <i>d</i> Revenue and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
20	Jersey City.....	June 17, 1913	<i>d</i> Mayor—Public affairs; <i>d</i> Revenue and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
196	Orange.....	May 20, 1914	<i>d</i> Mayor—Public affairs; <i>d</i> Revenue and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
91	Passaic.....	Sept. 26, 1911	<i>d</i> Mayor—Public affairs; <i>d</i> Revenue and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
54	Trenton.....	Aug. 22, 1911	<i>d</i> Mayor—Public affairs; <i>d</i> Revenue and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
NEW YORK.			
11	Buffalo.....	Jan. 1, 1916	<i>e</i> Mayor—Public safety; <i>d</i> Finance and accounts; <i>d</i> Public affairs; <i>d</i> Public works; <i>d</i> Parks and public buildings.
OHIO.			
45	Dayton.....	Jan. 1, 1914	<i>e</i> Mayor. ⁴
124	Springfield.....	Jan. 1, 1914	<i>e</i> Mayor. ⁴
OKLAHOMA.			
148	Muskogee.....	Apr. 11, 1911	<i>e</i> Mayor; <i>d</i> Finance; <i>d</i> Public safety; <i>d</i> Public works; <i>d</i> Water, sewers, and light.
72	Oklahoma City.....	July 11, 1911	<i>e</i> Mayor—Public affairs; <i>e</i> Accounting and finance; <i>e</i> Public safety; <i>e</i> Public works; <i>e</i> Public property.
OREGON.			
22	Portland.....	July 1, 1913	<i>e</i> Mayor—Public safety; <i>e</i> Finance; <i>e</i> Public affairs; <i>e</i> Public works; <i>e</i> Public utilities.
PENNSYLVANIA.			
102	Allentown.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
109	Altoona.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
164	Chester.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
211	Easton.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
85	Erie.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
89	Harrisburg.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
96	Johnstown.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
125	McKeesport.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
165	New Castle.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
58	Reading.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
83	Wilkes-Barre.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
193	Williamsport.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
125	York.....	Dec. 1, 1913	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
SOUTH CAROLINA.			
189	Columbia.....	May 11, 1910	<i>e</i> Mayor—Police and finance; <i>e</i> Auditing, health, and inspection; <i>e</i> Fire, garbage, street lighting, and parks; <i>e</i> Streets and public buildings; <i>e</i> Water works and sewerage.

¹ Designated by commission.² Elected to department by voters.³ Mayor presides over no special department.⁴ Commission-manager plan; commissioners preside over no special departments.⁵ Town. Five selectmen elected, but preside over no special departments.

City number.	STATE AND CITY.	Commission plan operative—	Departments.
TENNESSEE.			
107	Chattanooga.....	May 16, 1911	<i>e</i> Mayor—Finance; <i>d</i> Fire and police; <i>d</i> Streets and sewers; <i>d</i> Public utilities; <i>d</i> Education and health.
166	Knoxville.....	Jan. 23, 1912	<i>e</i> Mayor—Public affairs; <i>d</i> Accounts and finance; <i>d</i> Public safety; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
39	Memphis.....	Jan. 1, 1910	<i>e</i> Mayor—Health and public affairs; <i>d</i> Finance and revenue; <i>d</i> Police and fire; <i>e</i> Streets, bridges, and sewers; <i>d</i> Public utilities.
49	Nashville.....	Oct. 14, 1913	<i>e</i> Mayor—Public affairs, police, labor, and health; <i>e</i> Finance, lights, and markets; <i>e</i> Fire, sprinkling, and building inspection; <i>e</i> Streets, sewers, and sidewalks; <i>e</i> Water works, street-cleaning, and workhouse.
TEXAS.			
190	Austin.....	Apr. 19, 1909	<i>e</i> Mayor—Public affairs; <i>e</i> Receipts; disbursements, and accounts; <i>e</i> Police and public safety; <i>e</i> Streets and public improvements; <i>e</i> Parks and public property.
46	Dallas.....	June 1, 1907	<i>e</i> Mayor; <i>e</i> Finance and revenue; <i>e</i> Police and fire; <i>e</i> Water and sewers; <i>e</i> Streets and public property.
103	El Paso.....	Feb. 25, 1907	<i>e</i> Mayor; <i>e</i> Tax and finance; <i>e</i> Police, fire, and buildings; <i>e</i> Water and sanitation; <i>e</i> Streets and parks.
65	Fort Worth.....	May 7, 1907	<i>e</i> Mayor; <i>d</i> Finance; <i>d</i> Police and fire; <i>d</i> Light; <i>d</i> Water and sewers; <i>d</i> Streets and public buildings.
151	Galveston.....	Sept. 18, 1901	<i>e</i> Mayor; <i>d</i> Finance and revenue; <i>d</i> Fire and police; <i>d</i> Water; <i>d</i> Streets and alleys.
56	Houston.....	July 1, 1905	<i>e</i> Mayor—Police; <i>e</i> Taxes; <i>e</i> Fire; <i>e</i> Water; <i>e</i> Streets and bridges.
47	San Antonio.....	June 1, 1915	<i>e</i> Mayor; <i>e</i> Taxation; <i>e</i> Police and fire; <i>e</i> Streets and public improvements; <i>e</i> Parks and public property.
195	Waco.....	Apr. 15, 1909	<i>e</i> Mayor; <i>e</i> Finance and parks; <i>e</i> Fire and police; <i>e</i> Streets; <i>e</i> Public health.
UTAH.			
207	Ogden.....	Jan. 1, 1912	<i>e</i> Mayor—Public affairs, finance, and public safety; <i>e</i> Streets and public improvements; <i>e</i> Waterworks, parks, and public property.
51	Salt Lake City.....	Jan. 1, 1912	<i>e</i> Mayor—Public safety; <i>d</i> Public affairs and finance; <i>d</i> Water supply and waterworks; <i>d</i> Streets and public improvements; <i>d</i> Parks and public property.
WASHINGTON.			
191	Everett.....	June 1, 1912	<i>e</i> Mayor—Public works; <i>e</i> Finance; <i>e</i> Safety.
41	Spokane.....	Mar. 14, 1911	<i>e</i> Mayor—Safety; <i>e</i> Finance; <i>e</i> Public affairs; <i>e</i> Public works; <i>e</i> Public utilities.
57	Tacoma.....	May 2, 1910	<i>e</i> Mayor—Public affairs, health, and sanitation; <i>e</i> Finance; <i>e</i> Public safety; <i>e</i> Public works; <i>e</i> Light and water.
WEST VIRGINIA.			
141	Huntington.....	June 1, 1909	<i>e</i> Chairman—Police and fire; <i>e</i> Finance; <i>e</i> Health; <i>e</i> Streets and wharf.
WISCONSIN.			
182	Oshkosh.....	Apr. 15, 1912	<i>e</i> Mayor—Public affairs and safety; <i>e</i> Education, charities, accounts, and health; <i>e</i> Buildings and public improvements.
140	Superior.....	Apr. 8, 1912	<i>e</i> Mayor—Public safety, sanitation, parks and recreation, harbors, and charities; <i>e</i> Finance, and public utilities; <i>e</i> Streets and public improvements.

d Designated by commission.*e* Elected to department by voters.*!* Mayor presides over no special department.

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

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

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

In 42 cities having the commission form of government each commissioner was elected as the head of a designated department; in 24 such cities the assignments of commissioners to departments were made by the commissions themselves, except in the case of the presiding officer, who was elected as mayor or chairman; and in 17 cities all commissioners were designated to departments by the commission; 5 cities were under the commission-manager plan, and in Washington, D. C., the commissioners were appointed by the President of the United States.

In 20 cities having the commission form of government the mayors exercised only general supervision, while in the other cities with this form of government the mayors presided over specified departments.

In order to show the continued progress of the movement toward the commission form of government in cities having over 30,000 inhabitants, the following statement is presented. It contains the names of 7 cities that were not under the commission form at the close of the year reported, but have recently voted on the adoption of this form of governmental organization, and shows the date and result of such election, and the date on which the plan, where adopted, became operative or is to be put in operation. The list is not presented as a complete one, the information given being only such as was available at the time the data for this report were secured.

City number.	STATE AND CITY.	ELECTION.		Date operative.
		Date.	Result.	
168	California: San Jose.....	Apr. 19, 1915	Adopted ¹	July 1, 1916
48	Connecticut: Bridgeport.....	Nov. 25, 1916	Defeated.....	
86	Florida: Jacksonville.....	Feb. 16, 1916	Defeated.....	
167	New York: Elmira.....	June 12, 1916	Defeated.....	
175	Mount Vernon.....	Jan. 11, 1916	Defeated.....	
177	Niagara Falls.....	Nov. 3, 1914	Adopted.....	Jan. 3, 1916
144	West Virginia: Wheeling.....	May 27, 1915	Adopted.....	July 1, 1917

¹ Manager plan adopted.

Commission-manager plan.—In San Diego, Cal., and Dayton and Springfield, Ohio, which had the "commission-manager" plan, the commission had legislative powers, and committees composed of members of the commission were appointed to look after the needs of the several departments. The heads of departments were, however, selected by the manager. Jackson, Mich., which for over a year was operated under the commission-manager plan, is now under the commission plan.

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

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

SEC. 3. General description.—The form of government provided in this article shall be known as the "commission-manager plan," and shall consist of a commission of five citizens, who shall be elected at large in manner hereinafter provided. The commission shall constitute the governing body with powers as hereinafter provided to pass ordinances, adopt regulations, and appoint a chief administrative officer to be known as the "city manager," and exercise all powers hereinafter provided.

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

Town government of Brookline, Mass.—The government of the town of Brookline is provided for by a special act of the Massachusetts legislature, approved April 3, 1915. The government consists of a "limited

town meeting" composed of 27 members from each of the 9 precincts, elected by the male voters of each precinct, and of the following "designated town meeting members at large": The members from Brookline in the general court (State legislature) of Massachusetts, the town moderator, the town clerk, the selectmen, the town treasurer, and the chairmen of 10 administrative boards. These designated members, except the members of the legislature, are elected at the annual town meeting. The limited town meeting is subject to the call of the selectmen and exercises exclusively all powers vested in the municipal corporation of Brookline, consistent with the act of incorporation. The government of Brookline is different from that of any other town or city included in this report. The five selectmen seem to administer the affairs of the town after the manner of a commission but the legislative branch of the government is the limited town meeting which resembles the council of other places in method of election and duties.

Mayor.—In the columns under the designation "Mayor" are shown the data pertaining to that office for all cities except those governed by commission. In some of the commission cities the mayor is elected as such, while in others he is chosen by the commissioners, and in some of them his salary is the same as that of the other commissioners, while in others it is larger. In case of a difference in salary, the salary as shown for each of the commissioners is that for those other than the mayor, while that of the mayor is shown in a footnote. This form of presentation most conveniently brings out the difference in salary and at the same time preserves the full membership reported for the commission.

City clerk.—In some of the cities the city clerk, besides having charge of the proceedings of the council and such other duties as are usually assigned to that office, is the principal fiscal officer of the city. In such cities there is no comptroller and the auditor exercises limited authority.

Comptroller and auditor.—One or the other of these terms is used by most cities as the designation of the principal fiscal officer of the city. When both officials are reported the comptroller exercises authority over the financial transactions of the city, and the auditor, who in many cities is appointed by the comptroller, merely certifies to the correctness of claims presented. It is apparent that cities, although making much progress toward uniformity in accounting and reporting, are making little progress toward uniformity of official nomenclature, the designations "comptroller," "controller," and "auditor" all surviving, with little question of the fitness of one of them as compared with the other two, or the desirability of uniformity.

Treasurer or chamberlain, and collector of revenue.—In some cities the treasurer receives all moneys

directly; in others he receives the larger part of them directly, the minor parts being collected by the comptroller or auditor, the license collector, and the heads of departments and enterprises; while in other cities the principal receipts come into the office of the tax collector, revenue collector, or an official with some such designation. The lack of uniformity here is as apparent as in the case mentioned in the last paragraph. The remedy for this lack of uniformity in official designation must begin with such reorganization of the forces engaged in the conduct of municipal business as will provide uniformity of duties.

Assessors.—The data contained in the column with this heading reveal to some extent the differences in organization of revenue forces. While most cities employ assessors to fix the valuation of property for

the purposes of taxation, those of some states employ no assessors, but report to the county the amount required to be raised for city purposes. The county officials then extend the taxes against the county valuations of property within the city, collect them, and pay them over to the city, usually retaining a percentage to cover the costs of the services rendered. The statement which follows presents a list of the cities that do not perform both of these functions for themselves, and the names of the civil divisions making the assessment and collection for each one of such cities. The statement takes no account of the method of assessing and collecting certain franchise taxes and corporation taxes which are levied and collected by the state, a portion being paid over by the state to the cities participating therein.

City number.	STATE AND CITY.	Assessment made by—	Taxes collected by—	City number.	STATE AND CITY.	Assessment made by—	Taxes collected by—
	ALABAMA.				NEBRASKA.		
33	Birmingham.....	County.....	County.	34	Omaha.....	County.....	County.
111	Mobile.....	County.....	City.		NORTH CAROLINA.		
147	Montgomery.....	County.....	City.	162	Charlotte.....	County.....	City.
	ARKANSAS.			208	Winston-Salem.....	County.....	City.
116	Little Rock.....	County.....	County.		OHIO.		
	CALIFORNIA.			79	Akron.....	County.....	County.
187	Fresno.....	County.....	County.	108	Canton.....	County.....	County.
168	San Jose.....	County.....	County.	14	Cincinnati.....	County.....	County.
	COLORADO.			6	Cleveland.....	County.....	County.
199	Colorado Springs.....	County.....	County.	29	Columbus.....	County.....	County.
119	Pueblo.....	County.....	County.	45	Dayton.....	County.....	County.
	IDAHO.			160	Hamilton.....	County.....	County.
197	Boise.....	County.....	County.	184	Lima.....	County.....	County.
	ILLINOIS.			181	Lorain.....	County.....	County.
192	Aurora.....	Township.....	Township.	124	Springfield.....	County.....	County.
2	Chicago.....	County.....	County.	31	Toledo.....	County.....	County.
201	Danville.....	County.....	County.	89	Youngstown.....	County.....	County.
163	Decatur.....	Township.....	Township.	209	Zanesville.....	County.....	County.
169	Joliet.....	Township.....	County.		OKLAHOMA.		
90	Peoria.....	Township.....	Township.	148	Muskogee.....	County.....	County.
173	Quincy.....	Township.....	Township.	72	Oklahoma City.....	County.....	County.
117	Rockford.....	County.....	County.		OREGON.		
105	Springfield.....	Township.....	Township.	22	Portland.....	County.....	County.
	INDIANA.				PENNSYLVANIA.		
87	Evansville.....	County.....	County.	206	Norristown.....	County.....	Borough.
84	Fort Wayne.....	County.....	County.		SOUTH CAROLINA.		
23	Indianapolis.....	County.....	County.	189	Columbia.....	County.....	City.
95	South Bend.....	Township.....	County.		TENNESSEE.		
99	Terre Haute.....	County.....	County.	107	Chattanooga.....	County.....	City.
	IOWA.			166	Knoxville.....	County.....	City.
174	Cedar Rapids.....	County.....	County.		UTAH.		
205	Council Bluffs.....	County.....	County.	207	Ogden.....	County.....	County.
64	Des Moines.....	County.....	County.	51	Salt Lake City.....	County.....	County.
113	Sioux City.....	County.....	County.		VIRGINIA.		
186	Waterloo.....	County.....	County.	198	Lynchburg.....	State.....	City.
	KANSAS.			73	Norfolk.....	State.....	City.
67	Kansas City.....	County.....	County.	164	Portsmouth.....	State.....	City.
130	Topeka.....	County.....	County.	36	Richmond.....	State.....	City.
94	Wichita.....	County.....	County.	149	Roanoke.....	State.....	City.
	LOUISIANA.				WASHINGTON.		
188	Shreveport.....	Parish.....	City.	203	Bellingham.....	County.....	County.
	MINNESOTA.			191	Everett.....	County.....	County.
71	Duluth.....	City.....	County.	19	Seattle.....	County.....	County.
18	Minneapolis.....	City.....	County.	41	Spokane.....	County.....	County.
27	St. Paul.....	County.....	County.	57	Tacoma.....	County.....	County.
	MISSOURI.				WEST VIRGINIA.		
194	Joplin.....	County.....	City.	141	Huntington.....	County.....	City.
156	Springfield.....	County.....	City.	144	Wheeling.....	County.....	City.
	MONTANA.						
146	Butte.....	County.....	City.				

City attorney or solicitor.—These two titles are representative of the various designations applied to the officials charged with the legal guidance and defense of the city. Other designations applied to the officials are "corporation counsel" and "city counselor," the lack of uniformity being as conspicuous here as in the titles discussed in preceding paragraphs.

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

TABLE 3.

Summary of all receipts and payments.—Table 3 presents for the municipalities covered by this report a summary of their receipts classified as revenue and nonrevenue, and of their payments classified as governmental cost and nongovernmental cost. In the column for receipts headed "Revenue" are summarized all amounts that are recorded in the books of the several municipalities as having been received on revenue account other than receipts in error and accrued interest received on the original issue of the city debt obligations. In the second column for receipts are summarized all other receipts under the heading "Nonrevenue." In the column for payments headed "Governmental cost" are summarized all amounts recorded in the books of the several cities as having been paid on account of expenses, interest, and outlays other than payments in error, payments of accrued interest on investments purchased, and payments for outlays balanced by amounts credited in outlay accounts. In the second column for payments are summarized all other payments under the heading "Nongovernmental cost." The receipts and payments summarized as here stated are given in considerable detail in Tables 4 and 19, and with other details in text Tables VI and VII, on pages 52 and 53.

Summary of cash balances.—The cash in the possession of the 213 municipalities increased during the

year from \$264,791,570 to \$282,086,977, an increase of \$17,295,407, or 6.5 per cent. Of the individual cities, 119 reported an increase during the year of cash on hand and 94 reported a decrease. Such part of the increase in the cash of any city as is due to the accumulation of money obtained by the issue of long-term obligations for the acquisition and construction of municipal properties and public improvements imposes upon the city an interest burden that should be avoided when possible. Under existing statutes in a number of states the sale of bonds to the full amount of a contemplated outlay must precede the beginning of the work, but there is a growing movement for the enactment of laws that relieve the cities of this excessive interest burden by providing for the sale of bonds as the work progresses.

TABLE 4.

Summary of revenue receipts and governmental cost payments.—Table 4 is designed to present for each municipality covered by this report a summary of the results or outcome of its financial transactions so far as such summaries can be presented in the form of exhibits of receipts and payments. The classes of receipts and payments included in the table are those described in the introduction and in the text of Table 3 as revenue receipts and governmental cost payments, the revenue receipts being classified in the table as obtained from the various kinds of taxes and other revenues, and the governmental cost payments as paid for expenses, interest, and outlays.

Summary of net and transfer revenue receipts and governmental cost payments.—The totals of Table 4 include actual receipts and payments, or receipts from and payments to the public, and nominal or transfer receipts and payments, or amounts received by one enterprise, department, fund, or account from another. In Table VI, which follows, the total revenue receipts of Table 4 are separated into net or actual and transfer revenue receipts, and the payments of Table 4 are in like manner separated into net and transfer governmental cost payments.

FINANCIAL STATISTICS OF CITIES.

City No.	Table VI CITY.	REVENUE RECEIPTS.		GOVERNMENTAL COST PAYMENTS.	
		Net.	Transfer.	Net.	Transfer.
	Grand total.....	\$970,009,393	\$24,700,848	\$1,043,594,297	\$24,707,014
	Group I.....	473,226,630	16,870,127	498,099,632	16,868,999
	Group II.....	149,323,665	2,818,039	163,223,315	2,818,780
	Group III.....	177,441,604	2,795,141	192,527,902	2,799,539
	Group IV.....	96,803,810	1,266,924	110,118,384	1,270,240
	Group V.....	73,213,684	950,617	79,625,064	949,458

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$212,747,302	\$11,107,391	\$212,570,067	\$11,107,391
2	Chicago, Ill.....	79,839,359	1,161,703	81,934,924	1,160,575
3	Philadelphia, Pa.....	44,759,240	1,099,185	51,635,782	1,099,185
4	St. Louis, Mo.....	23,443,308	155,072	22,080,741	155,072
5	Boston, Mass.....	35,050,911	1,639,168	33,686,302	1,639,168
6	Cleveland, Ohio.....	19,280,947	275,794	28,346,161	275,794
7	Baltimore, Md.....	15,663,797	901,014	20,804,780	901,014
8	Pittsburgh, Pa.....	21,136,338	333,796	23,844,847	333,796
9	Detroit, Mich.....	21,225,428	197,004	23,106,028	197,004

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$22,488,730	\$623,435	\$25,280,113	\$623,896
11	Buffalo, N. Y.....	16,141,518	316,920	17,463,117	316,920
12	San Francisco, Cal.....	19,847,684	24,188	21,502,001	24,188
13	Milwaukee, Wis.....	14,178,303	196,909	14,427,129	196,909
14	Cincinnati, Ohio.....	14,593,139	505,312	17,316,657	505,312
15	Newark, N. J.....	14,187,282	472,435	16,027,437	472,435
16	New Orleans, La.....	8,546,585	38,457	10,513,266	38,457
17	Washington, D. C.....	15,834,972	25,850	13,137,818	25,850
18	Minneapolis, Minn.....	9,785,221	186,624	11,557,050	186,624
19	Seattle, Wash.....	13,720,051	427,909	15,998,727	427,199

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$6,778,794	\$281,840	\$6,554,040	\$281,840
21	Kansas City, Mo.....	9,637,300	32,750	9,600,631	32,750
22	Portland, Ore.....	8,447,134	107,298	8,656,310	107,298
23	Indianapolis, Ind.....	6,801,221		7,669,315	
24	Denver, Colo.....	6,386,236	55,844	5,702,978	55,844
25	Rochester, N. Y.....	7,718,699	36,607	9,044,968	36,607
26	Providence, R. I.....	6,262,294	355,469	6,740,710	355,469
27	St. Paul, Minn.....	5,622,622	107,746	6,437,669	107,746
28	Louisville, Ky.....	5,967,623	24,473	6,474,530	24,473
29	Columbus, Ohio.....	4,933,338	286,226	5,807,300	286,226
30	Oakland, Cal.....	5,543,349	3,000	5,494,737	3,000
31	Toledo, Ohio.....	4,475,792	92,737	5,635,237	92,737
32	Atlanta, Ga.....	3,780,448	38,416	3,749,458	38,416
33	Birmingham, Ala.....	2,176,940	46,776	2,168,067	46,776
34	Omaha, Nebr.....	4,242,196	166,182	4,141,125	166,182
35	Worcester, Mass.....	4,971,706	221,002	4,872,108	221,002
36	Richmond, Va.....	3,949,741	147,858	5,351,574	151,469
37	Syracuse, N. Y.....	4,092,379	3,847	4,705,200	3,847
38	New Haven, Conn.....	3,084,154	3,485	3,446,076	3,485
39	Memphis, Tenn.....	3,179,446		3,804,888	
40	Scranton, Pa.....	2,064,109	15,242	2,136,150	15,242
41	Spokane, Wash.....	3,733,130	31,407	2,947,833	31,407
42	Paterson, N. J.....	2,442,099	36,113	2,700,850	36,113
43	Fall River, Mass.....	2,989,515	12,805	3,240,266	12,805
44	Grand Rapids, Mich.....	3,160,378	31,233	3,151,922	31,233
45	Dayton, Ohio.....	2,740,903	48,433	3,068,172	48,433
46	Dallas, Tex.....	3,597,182	18,878	4,066,045	18,878
47	San Antonio, Tex.....	2,617,180	12,250	3,701,455	12,250
48	Bridgeport, Conn.....	2,490,639	25,207	3,107,213	25,207
49	Nashville, Tenn.....	2,339,209	11,783	2,678,328	11,783
50	New Bedford, Mass.....	3,228,091	37,355	3,194,586	37,355
51	Salt Lake City, Utah.....	3,458,651	7,074	4,676,524	7,074
52	Lowell, Mass.....	2,415,034	11,786	2,813,122	11,786
53	Cambridge, Mass.....	3,567,687	88,245	3,515,346	88,245
54	Trenton, N. J.....	2,841,648	78,567	2,615,574	78,567
55	Hartford, Conn.....	3,848,114	27,771	4,856,364	28,558
56	Houston, Tex.....	3,343,110	15,636	3,780,468	15,636
57	Tacoma, Wash.....	3,412,835	31,330	2,931,958	31,330
58	Reading, Pa.....	1,452,446	13,084	1,509,807	13,084
59	Youngstown, Ohio.....	2,429,255	11,804	3,170,163	11,804
60	Camden, N. J.....	1,830,043	57,802	2,133,606	57,802
61	Albany, N. Y.....	3,229,894	16,833	4,266,390	16,833
62	Springfield, Mass.....	4,071,800	110,062	4,191,982	110,062
63	Lynn, Mass.....	2,578,440	34,885	2,676,859	34,885

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

64	Des Moines, Iowa.....	\$2,151,641		\$2,125,634	
65	Fort Worth, Tex.....	1,939,607	\$30,949	1,724,649	\$30,949
66	Lawrence, Mass.....	1,765,997	23,043	2,740,741	23,043
67	Kansas City, Kans.....	2,166,327	101,622	2,632,181	101,622
68	Yonkers, N. Y.....	2,973,772	46,521	3,855,696	46,521
69	Schenectady, N. Y.....	2,104,153	28,435	2,832,808	28,435
70	Wilmington, Del.....	1,454,096	2,555	1,883,194	2,555
71	Duluth, Minn.....	2,972,474	54,174	3,054,223	54,174
72	Oklahoma City, Okla.....	1,502,902	34,956	1,193,073	34,956
73	Norfolk, Va.....	2,011,870	74,816	2,049,773	74,816
74	Elizabeth, N. J.....	1,591,951	37,945	1,473,005	37,945
75	Somerville, Mass.....	1,091,633		1,882,907	
76	Waterbury, Conn.....	1,735,995	2,527	2,652,193	2,527
77	St. Joseph, Mo.....	1,614,083		1,912,079	
78	Utica, N. Y.....	1,521,106	8,156	1,938,456	8,156
79	Akron, Ohio.....	2,356,759	9,107	3,125,258	9,107
80	Troy, N. Y.....	2,022,555	2,511	1,978,190	2,511
81	Manchester, N. H.....	1,392,478	41,101	1,446,220	41,101
82	Hoboken, N. J.....	1,794,759	13,733	1,956,607	13,733
83	Wilkes-Barre, Pa.....	1,186,751	683	1,638,341	683
84	Fort Wayne, Ind.....	1,696,702	73,315	1,657,150	73,315
85	Erie, Pa.....	1,306,074	7,491	1,583,195	7,491
86	Jacksonville, Fla.....	1,871,696	87,233	2,322,592	87,233
87	Evansville, Ind.....	1,335,380	5,818	1,435,706	5,818
88	East St. Louis, Ill.....	1,162,335		1,083,258	
89	Harrisburg, Pa.....	1,322,888	8,940	1,478,624	8,940
90	Peoria, Ill.....	1,515,233	5,644	1,700,126	5,644
91	Passaic, N. J.....	1,118,054	12,849	1,276,891	12,849
92	Savannah, Ga.....	1,489,021		2,084,903	
93	Bayonne, N. J.....	1,681,433	16,268	1,635,586	16,268
94	Wichita, Kans.....	1,518,559		937,554	
95	South Bend, Ind.....	1,313,633		1,250,904	
96	Johnstown, Pa.....	857,490	11,313	1,077,831	11,313
97	Brockton, Mass.....	1,674,750	18,312	1,653,529	18,312
98	Sacramento, Cal.....	2,144,218	9,706	3,358,675	9,706
99	Terre Haute, Ind.....	1,073,929	1,445	1,206,153	1,445
100	Holyoke, Mass.....	2,007,875	51,608	2,102,031	51,608
101	Portland, Me.....	1,980,851	32,099	1,975,094	32,099
102	Allentown, Pa.....	915,239	3,633	1,091,168	3,633
103	El Paso, Tex.....	1,350,419	44,216	1,566,137	44,216
104	Charleston, S. C.....	1,060,362	27,118	1,145,439	27,118
105	Springfield, Ill.....	1,230,828	3,413	1,230,441	3,413
106	Canton, Ohio.....	1,121,898	5,736	2,466,531	5,736
107	Chattanooga, Tenn.....	874,980		994,836	
108	Pawtucket, R. I.....	1,320,227	69,375	1,654,063	69,375
109	Altoona, Pa.....	953,126	14,576	919,453	14,576
110	Covington, Ky.....	938,111		938,793	
111	Mobile, Ala.....	851,797	8,968	861,767	8,968
112	Berkeley, Cal.....	1,406,635		1,603,616	
113	Sioux City, Iowa.....	1,593,320	2,750	1,528,963	5,040
114	Atlantic City, N. J.....	2,235,720	113,988	2,369,491	113,988
115	Saginaw, Mich.....	1,229,500	2,701	1,061,462	2,731
116	Little Rock, Ark.....	1,652,000	1,443	744,474	1,443
117	Rockford, Ill.....	1,173,294	3,773	1,350,516	3,773
118	Binghamton, N. Y.....	1,241,077	4,974	1,705,998	4,974
119	Pueblo, Colo.....	1,020,678	3,750	1,032,558	3,750
120	New Britain, Conn.....	1,091,703	8,240	1,139,004	8,240
121	Flint, Mich.....	1,021,265	21,140	1,312,068	21,140
122	Tampa, Fla.....	1,173,606	30,927	1,409,755	30,927
123	San Diego, Cal.....	2,362,938	13,372	4,200,009	13,372
124	Springfield, Ohio.....	955,838	12,350	1,239,829	12,350
125	York, Pa.....	588,180	5,809	767,826	5,809
126	Lancaster, Pa.....	635,800	1,160	667,501	1,160
127	Malden, Mass.....	1,160,125	8,015	1,160,851	8,015

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$1,080,092		\$1,564,195	
129	Davenport, Iowa.....	1,114,412	\$14,000	1,131,738	\$14,000
130	Topeka, Kans.....	1,103,909	5,220	1,100,023	5,220
131	Salem, Mass.....	933,721		1,764,023	
132	Haverhill, Mass.....	1,216,261	5,308	1,123,863	5,308
133	Kalamazoo, Mich.....	887,006	256	781,216	256
134	Bay City, Mich.....	891,705	40,686	946,504	40,686
135	McKeesport, Pa.....	837,787	5,345	835,665	5,345
136	Lincoln, Nebr.....	1,339,112	60	1,460,965	60
137	Racine, Wis.....	871,100	2,879	1,034,318	2,879
138	Macon, Ga.....	1,100,223	35,172	1,193,168	35,172
139	Pasadena, Cal.....	1,852,839	75,181	1,918,841	75,181
140	Superior, Wis.....	1,050,103	2,021	1,111,000	2,021
141	Huntington, W. Va.....	762,494	2,050	956,667	2,050
142	Chelsea, Mass.....	884,236	32,991	888,828	32,991

City No.	Table VI—Continued CITY.	REVENUE RECEIPTS.		GOVERNMENTAL COST PAYMENTS.	
		Net.	Transfer.	Net.	Transfer.

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—CON.

143	Woonsocket, R. I.	\$899,015	\$65,640	\$849,180	\$65,649
144	Wheeling, W. Va.	768,684	4,365	653,869	4,365
145	Newton, Mass.	1,902,514	71,447	1,692,089	71,447
146	Butte, Mont.	1,211,032	10,431	1,434,319	10,431
147	Montgomery, Ala.	726,123	6,390	669,014	6,390
148	Muskogee, Okla.	569,716	7,913	624,015	7,913
149	Roanoke, Va.	554,022	7,239	702,631	7,239
150	West Hoboken, N. J.	596,122	1,408	673,400	1,408
151	Galveston, Tex.	1,349,267	3,325	1,695,434	3,325
152	East Orange, N. J.	1,219,635	24,509	1,318,073	24,509
153	Fitchburg, Mass.	1,003,152	13,541	1,297,668	13,541
154	Chester, Pa.	476,048	4,057	487,722	4,057
155	New Castle, Pa.	660,681	.....	622,152	.....
156	Springfield, Mo.	590,183	.....	612,008	.....
157	Perth Amboy, N. J.	783,479	4,156	968,974	4,156
158	Lexington, Ky.	849,629	1,096	811,049	1,096
159	Dubuque, Iowa	1,010,983	1,752	884,773	1,752
160	Hamilton, Ohio	819,430	18,850	1,002,224	18,850
161	Lansing, Mich.	970,578	51,417	842,038	51,417
162	Charlotte, N. C.	573,302	24,203	596,409	24,261
163	Decatur, Ill.	849,777	1,995	835,188	1,995
164	Portsmouth, Va.	381,888	1,572	406,420	1,572
165	Everett, Mass.	884,463	16,053	1,000,551	16,053
166	Knoxville, Tenn.	855,551	.....	922,676	.....
167	Elmira, N. Y.	895,933	4,828	2,326,819	828
168	San Jose, Cal.	752,325	.....	707,785	.....
169	Joliet, Ill.	829,959	2,759	1,090,213	2,759
170	Pittsfield, Mass.	1,013,876	3,094	1,066,679	3,094
171	Quincy, Mass.	1,185,627	14,120	1,058,030	14,120
172	Auburn, N. Y.	795,398	17,008	737,976	17,008
173	Quincy, Ill.	590,099	5,080	539,639	5,080
174	Cedar Rapids, Iowa	1,229,239	1,978	1,210,638	2,189
175	Mount Vernon, N. Y.	1,027,548	7,473	1,193,497	7,473
176	New Rochelle, N. Y.	1,178,811	2,951	1,136,060	2,951
177	Niagara Falls, N. Y.	1,253,863	34,760	1,333,102	34,760

City No.	CITY.	REVENUE RECEIPTS.		GOVERNMENTAL COST PAYMENTS.	
		Net.	Transfer.	Net.	Transfer.

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—CON.

178	Amsterdam, N. Y.	\$653,282	.....	\$642,325	.....
179	Taunton, Mass.	932,426	\$16,003	881,770	\$16,003
180	Jamestown, N. Y.	928,206	48,754	1,009,203	48,754
181	Lorain, Ohio	808,046	3,319	880,628	3,319
182	Oshkosh, Wis.	658,128	31,500	1,325,672	30,013
183	Jackson, Mich.	792,176	.....	709,124	.....
184	Lima, Ohio	550,114	9,388	493,340	9,388
185	Stockton, Cal.	1,035,513	.....	1,276,665	.....
186	Waterloo, Iowa	818,127	1,239	665,873	1,296
187	Fresno, Cal.	877,729	.....	914,587	.....
188	Shreveport, La.	539,764	6,706	524,514	6,706
189	Columbia, S. C.	595,595	9,446	720,650	9,446
190	Austin, Tex.	782,970	.....	775,226	.....
191	Everett, Wash.	782,337	2,670	780,421	2,670
192	Aurora, Ill.	642,661	2,002	709,413	2,002
193	Williamsport, Pa.	503,384	420	578,631	420
194	Joplin, Mo.	701,698	39,943	734,728	39,943
195	Waco, Tex.	840,943	39,146	820,335	39,146
196	Orange, N. J.	717,805	2,687	695,365	2,687
197	Boise, Idaho	556,707	.....	538,663	.....
198	Lynchburg, Va.	780,119	16,426	683,635	16,426
199	Colorado Springs, Colo.	806,166	60	701,145	60
200	Brookline, Mass.	1,770,959	.....	1,795,703	.....
201	Danville, Ill.	578,126	.....	647,470	.....
202	Newport, Ky.	452,438	240	410,481	240
203	Bellingham, Wash.	708,401	.....	730,856	.....
204	La Crosse, Wis.	654,785	12,780	568,463	12,780
205	Council Bluffs, Iowa	910,713	935	1,031,258	935
206	Norristown, Pa.	255,271	2,623	317,742	2,623
207	Kenosha, Wis.	656,233	850	692,339	850
208	Ogden, Utah	707,485	751	857,406	751
209	Winston-Salem, N. C.	449,425	2,185	617,800	2,185
210	Zanesville, Ohio	570,487	4,183	620,705	4,183
211	Easton, Pa.	333,696	448	446,595	448
212	Waltham, Mass.	766,345	9,130	769,001	9,130
213	Madison, Wis.	1,113,397	35,077	1,216,414	35,077

The amounts shown in the foregoing table as transfer revenue receipts and transfer governmental cost payments are those which on page 40 have been described as service and interest transfer receipts and payments. These receipts and payments are included with other revenue receipts and governmental cost payments in Tables 9, 10, 11, 12, 15, 17, and 18. The amount of each of these classes of transfers is shown in Table VII, which is presented below.

The aggregate of service transfer receipts is not identical in amount with the total service transfer payments. The differences to be noted arise princi-

pally 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 1915 or by those to be reported in 1917. Differences of this kind relating to service transfers are reported by Chicago, Ill.; Los Angeles, Cal.; Seattle, Wash.; Richmond, Va.; Hartford, Conn.; Duluth, Minn.; Fort Wayne, Ind.; Sioux City, Cedar Rapids, and Waterloo, Iowa; Saginaw, Mich.; Charlotte, N. C.; and Oshkosh, Wis.

Table VII		Table in which included.	Amount included.	Table in which included.		Amount included.
CLASS OF RECEIPTS.				CLASS OF PAYMENTS.		
Total.....	4		\$24,700,848	Total.....	4	\$24,707,014
Service transfer receipts.....			4,074,568	Service transfer payments.....		4,080,734
Receipts from services by general departments.....	9		584,803	Payments for expenses of general departments.....	12	3,152,784
Receipts from rents.....	10		51,574	Payments for expenses of public service enterprises.....	15	274,299
Receipts from services of public service enterprises.....	11		3,438,191	Payments for outlays.....	18	653,651
Interest transfer receipts.....	10		20,626,280	Interest transfer payments.....	17	20,626,280

Divisions of the governments of cities.—As stated in the introduction to this report, page 19, American cities are very differently organized for purposes of local self-government. The governmental units of each city which have power to levy taxes and incur indebtedness are shown in Table 4 under the heading

"City and division of city's government." When the city corporation is the only governmental unit having such power, only one line is devoted to the city, the revenue receipts and governmental cost payments of all funds and accounts of that city, whether under the accounting control of the auditor or comptroller,

or not, being shown on that line. For 89 of the 213 municipalities covered by this report the city corporation was the only local governmental unit. When there were additional governmental units the revenue receipts and governmental cost payments of each unit, including all revenue receipts and governmental cost payments of the funds and accounts belonging to such units, are shown after descriptive titles. The governmental units shown in the table, with the possible exception of some of the counties referred to in the following paragraph, all exercise municipal functions.

For 11 of the 19 cities of over 300,000 inhabitants a percentage of the receipts and payments of the counties in which the respective cities are located, based on the ratio between the assessed valuation of the city and that of the county, has been included with the figures for the city corporation and other units of local government. This treatment seems desirable because of the fact that in the remaining 8 cities of Groups I and II the original county organization has been merged with that of the city. The addition of the county figures places the cities of Groups I and II on a more completely comparable basis than would otherwise be the case. The cities of Groups I and II for which a percentage of the county receipts and payments has thus been added to the city figures are Chicago, Ill.; Cleveland, Ohio; Pittsburgh, Pa.; Detroit, Mich.; Los Angeles, Cal.; Buffalo, N. Y.; Milwaukee, Wis.; Cincinnati, Ohio; Newark, N. J.; Minneapolis, Minn.; and Seattle, Wash. Special attention is here called to the figures for Denver, Colo., a city of Group III. These figures are for a municipality like that of New York, N. Y., and seven others of Groups I and II, in which the county organization is merged with that of the city, which makes the figures for this city comparable with those of the cities of Groups I and II, but not with those of the other cities of Groups III, IV, and V.

In Pittsburgh, Pa., the city corporation and other divisions of the government of the city collected all taxes, licenses, and similar revenues accruing to the benefit of those divisions, and the county collected all revenues accruing to its benefit. The same is true for Los Angeles, Cal., except that the county collected the school revenues. In Milwaukee, Wis., the city collected not only the revenues accruing to its benefit but also the general and special property taxes for the county. In Newark, N. J., the city collected property taxes for both itself and the county, and the county collected the bank tax for the city and subventions from the state for schools. In the other seven cities with county payments merged with those of the city, as mentioned in the last paragraph, the county government collected revenues for the city corporation and other divisions of the government of the city, as

follows: General property taxes and part of the special assessments in Chicago, Ill., Cleveland and Cincinnati, Ohio, Minneapolis, Minn., and Seattle, Wash.; liquor licenses in Detroit, Mich., and Cleveland and Cincinnati, Ohio; cigarette licenses in Cleveland and Cincinnati, Ohio; mortgage and bank taxes in Buffalo, N. Y.; inheritance tax in Cincinnati and Cleveland, Ohio; grain tax and mortgage registry tax in Minneapolis, Minn.

For cities with county receipts and payments, Table 4 presents a correct statement, not only of the city revenue receipts collected by the various divisions of the government of the city, but also for all those that were collected for the use of such divisions so far as such moneys were paid over to them. Former reports of this series showed for seven cities, namely, Chicago, Ill., Cleveland and Cincinnati, Ohio, Detroit, Mich., Buffalo, N. Y., Minneapolis, Minn., and Seattle, Wash., the revenues collected by the county for the several divisions of the government of the city, but did not show the amounts of such revenues received from the county by those divisions, such payments by the county to the city being treated as transfers instead of revenue receipts.

For a number of cities where the city corporation collects taxes and other revenues for other divisions of the government of the city as well as for its own use and benefit, the table shows the amounts collected by the city corporation as revenue of the divisions so far as such money was paid over to them.

Of the independent local governmental units reported, the school districts are the most important and numerous, being reported in 116 cities; park districts are found in 6 cities, sanitary districts in 3 cities; navigation districts and water districts, in 2 cities each; a poor district, a sewer and street-improvement district, a bridge district, and a district for borough expenses, in one city each. In addition, in 4 cities—namely, Rochester, Syracuse, Troy, and Jamestown, N. Y.—some expenses were paid through a special fund of the county government. In the case of each of these cities the county levied and collected taxes to reimburse itself for payments for the poor and the delinquent, and for election and other expenses charged to the city. In certain other cities of New York, namely, Yonkers, Schenectady, Binghamton, Elmira, Auburn, Amsterdam, Mount Vernon, and New Rochelle, in which the county performs similar services for the city, the cities reimbursed the counties for those expenses by warrant payments.

Where there were several independent school districts or other districts within the limits of a given city, a report was secured for each district, but the figures for the several classes of districts in each city are consolidated into a single total in Table 4. In

some cities an independent school district maintains the public schools in only a part of the city, those in other parts being maintained by the city corporation. The city corporation sometimes expends money for sanitation, parks, poor relief, port improvements, bridge construction, or water supply, in addition to the payments made for the same purposes by the independent districts having these objects particularly in charge. The transactions of all the independent governmental units shown in Table 4 are analyzed and their receipts and payments added to the corresponding receipts and payments of the city corporation in making up the other financial tables of this report. Thus payments of an independent school district and of the city corporation for school expenses are consolidated in Division VII of Table 12, and all payments for school outlays are combined and appear under the appropriate heading in Table 18.

Diversity in revenue systems of the several states.—The revenues of the 213 cities covered by this report are obtained under the constitutional and statutory provisions of 40 different states and those of the District of Columbia. Under those provisions the cities of one state seldom derive their revenue receipts in the same proportion from the several sources as do the cities of other states. This condition may readily be demonstrated by a study of the figures of Table 6.

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

In the last three columns of Table 4 are shown the results of comparisons between revenue receipts and governmental cost payments. In the first of these columns is shown the excess of governmental cost payments over revenue receipts for the cities in which such payments were in excess of revenue receipts, and in the second column is shown the excess of revenue receipts over governmental cost payments for cities in which revenue receipts were greater. Of the 213 cities covered by this report, 64 realized enough from revenues to meet all their payments for expenses, interest, and outlays, and to have a balance available for paying debt. The excess of revenue receipts of these 64 cities over their governmental cost payments amounted to \$12,422,256. Washington, D. C.,

reported the greatest excess, \$2,697,154. The excess of governmental cost payments over revenue receipts by the 149 cities reporting such excess was \$86,013,326. This excess varied from \$9,065,214 for Cleveland, Ohio, to \$682 for Covington, Ky., and the excess of governmental cost payments of the 213 municipalities over the revenue receipts was \$73,591,070.

Comparison of revenue receipts and payments for expenses and interest.—The last column of Table 4 shows the excess of revenue receipts over payments for expenses and interest. These payments for expenses and interest correspond approximately to the charges of a business corporation for maintenance, operating expenses, and interest, except that no allowances have been made for depreciation. The 213 municipalities together collected \$213,967,598 more from revenue than they paid out for expenses and interest and every city except Yonkers and Mount Vernon, N. Y.; Portsmouth, Va.; and Easton, Pa., 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 over expenses and interest for all cities was equal to 74.4 per cent of the total net payment for outlays.

In Table VIII there is presented a summary of the revenue receipts and the payments for expenses and interest, and for outlays, for groups of cities classified by the percentage that their revenue receipts for 1916 were in excess of their payments for expenses and interest.

Of the 213 municipalities covered by this report 8, namely, Wichita, Kans.; Sioux City, Dubuque, Cedar Rapids, Waterloo, and Council Bluffs, Iowa; Bellingham, Wash.; and Kenosha, Wis., reported an excess of revenue receipts over their payments for expenses and interest equal to or greater than 40 per cent of their revenue receipts. The greater number of these are rapidly growing cities and all of them derived a comparatively large percentage of their revenue receipts from special assessments, as may be seen by reference to Table 6. Of the \$8,460,128 total revenue receipts of these cities \$1,708,393, or 20.2 per cent, was obtained from special assessments, as compared with a percentage of only 7.4 for the 213 cities, or 7.3 for the cities other than those of the special group here under consideration. The total payments of the group for expenses and interest constituted but 55.9 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 1916 and the cities had collected no special assessments, their revenue receipts would have exceeded their payments for expenses and interest by only 30

per cent of their revenue receipts. The per capita revenue receipts of these 8 cities were less than those of any other group with the exception of the group "Less than 10 per cent" and the per capita payments for outlays were only slightly in excess of the corresponding average of the 213 cities and were less than those of the cities of the second and third groups, and more than those for the fourth and fifth groups of cities

shown in the table. The significance of the facts to which attention is called above, as well as those shown in Table 4, can not readily be grasped unless they are considered in connection with the figures of Table 21, which shows for the several cities the receipts which increased their debt obligations and the payments which decreased such obligations.

Table VIII GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.	Number of cities.	REVENUE RECEIPTS.		PAYMENTS FOR EXPENSES AND INTEREST.		PER CENT OF REVENUE RECEIPTS—		EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.		PAYMENTS FOR OUTLAYS.		Per cent of payments for outlays represented by excess of revenue receipts over payments for expenses and interest.
		Total.	Per capita.	Total.	Per capita.	Re-quired for meet-ing ex-penses and interest.	Avail-able for outlays and for other pur-poses.	Total.	Per capita.	Total.	Per capita.	
Grand total.....	213	\$994,710,241	\$30.83	\$780,742,643	\$24.21	78.5	21.5	\$213,967,598	\$6.63	\$287,558,648	\$8.91	74.4
More than 40 per cent.....	8	8,480,123	25.77	4,726,609	14.40	55.9	44.1	3,753,519	11.37	2,967,707	9.04	125.8
From 30 to 40 per cent.....	37	120,677,797	32.71	84,804,228	21.39	65.4	34.6	44,873,569	11.32	51,505,083	12.99	87.1
From 20 to 30 per cent.....	84	339,569,289	29.30	249,958,957	21.57	73.6	26.4	89,610,332	7.73	114,310,105	9.86	78.4
From 10 to 20 per cent.....	74	504,583,750	31.96	429,349,684	27.20	85.1	14.9	75,214,066	4.76	116,468,980	7.37	64.6
Less than 10 per cent.....	10	12,439,277	20.94	11,903,165	20.04	95.7	4.3	536,112	0.90	2,306,793	3.88	23.2

Diagrams 6 and 7, which follow, represent graphically for the 213 cities and for the five groups shown in Table VIII the total and per capita revenue receipts and the total and per capita payments for expenses and interest, and for outlays in cities with specified excess of revenue receipts over payments for expenses and interest.

DIAGRAM 6.—REVENUE RECEIPTS AND PAYMENTS FOR EXPENSES AND INTEREST AND FOR OUTLAYS IN GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST: 1916.

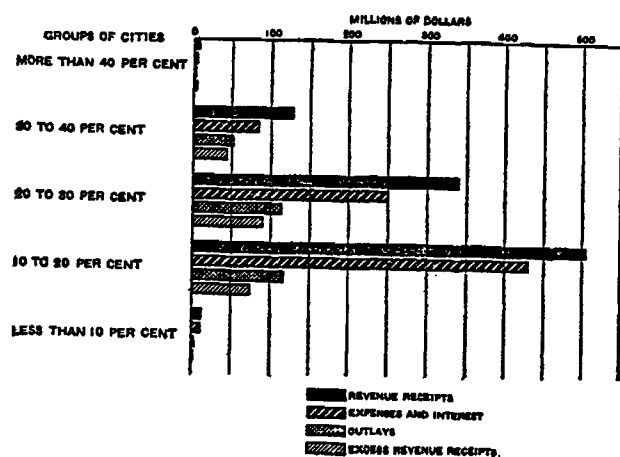
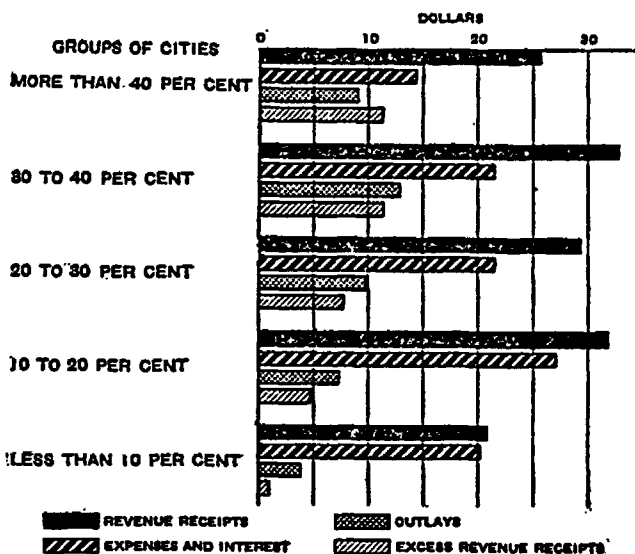


DIAGRAM 7.—PER CAPITA REVENUE RECEIPTS AND PER CAPITA PAYMENTS FOR EXPENSES AND INTEREST AND FOR OUTLAYS IN GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST: 1916.



Comparative summary of the revenue receipts and governmental cost payments of 146 cities for specified years: 1903-1916.—Table IX shows, for specified years from 1903 to 1916, the aggregate net revenue receipts and the aggregate net payments for expenses, interest, and outlays for the 146 cities for which statistics are available throughout the entire period.

Table IX	NET REVENUE RECEIPTS.		NET GOVERNMENTAL COST PAYMENTS.								PER CENT OF—		
	YEAR.	Amount.	Per cent of increase over 1903.	Total.		For expenses.		For interest.		For outlays.		Governmental cost payments represented by revenue receipts.	Revenue receipts represented by payments for expenses and interest.
				Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.	Amount.	Per cent of increase over 1903.		
1916.....	\$908,614,505	106.9	\$979,639,100	90.5	\$606,650,377	102.6	\$105,571,468	145.2	\$267,417,255	55.7	92.7	78.4	
1915.....	865,270,995	97.0	996,061,502	93.7	586,790,723	96.0	103,387,242	140.1	305,833,437	77.9	86.8	79.8	
1913.....	802,565,390	82.8	912,390,262	77.4	534,672,433	78.6	88,566,601	105.7	289,151,228	68.4	88.0	77.7	
1911.....	751,857,728	71.2	863,996,528	68.0	486,679,596	62.6	82,165,730	90.8	295,151,202	71.9	87.0	78.6	
1909.....	663,379,686	51.1	761,562,037	48.1	434,008,861	45.0	71,857,259	66.9	255,695,917	48.9	87.1	76.3	
1907.....	568,778,828	29.5	691,071,411	34.4	393,022,327	31.3	59,199,783	37.5	238,849,301	39.1	82.3	79.5	
1905.....	495,836,996	13.6	561,772,557	9.3	327,049,585	9.2	51,897,804	20.5	182,825,468	6.5	88.1	76.0	
1903.....	439,126,753	.....	514,189,206	.....	299,402,761	.....	43,054,769	.....	171,731,676	.....	85.4	78.0

As shown in the foregoing table, the net revenue receipts increased in the period 1903 to 1916 from \$439,126,753 to \$908,614,505, or 106.9 per cent. During the corresponding period the percentage of increase for expenses was 102.6, for interest 145.2, and for outlays 55.7. The revenue receipts and the payments for expenses and interest for the 8 years shown make an unbroken series of increases, the receipts and payments of each year being greater than in the corresponding ones two years earlier up to 1915, and those for 1916 being in excess of those for 1915. The payments for outlays make an unbroken series of increases with the exception of the periods from 1911 to 1913 and 1915 to 1916. The total governmental cost payments increased from \$514,189,206 in 1903 to \$979,639,100 in 1916, or 90.5 per cent. This is a considerably smaller percentage of increase than that of revenue, showing a decided tendency to increase the proportion of outlay payments to be met from revenues.

Diagram 8, which follows, presents graphically the relative increase in 13 years of the net revenues, governmental costs, expenses, interest, and outlays of the 146 cities, as shown by the figures of Table IX.

DIAGRAM 8.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1916.

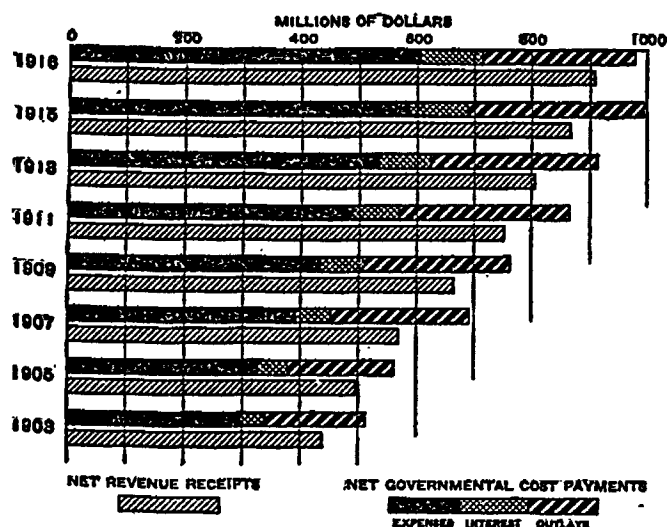


TABLE 5.

Per capita revenue receipts and governmental cost payments.—The per capita receipts and payments of Table 5 are based on the absolute amounts shown in Table 4, which include certain transfers between enterprises, departments, and funds, but exclude receipts and payments in error and all other counterbalancing receipts and payments.

Per capita net revenue receipts and governmental cost payments.—The per capita figures of Table 5 exhibit with a fair degree of accuracy the relative amounts of revenue exacted by the several cities from specified sources, and also exhibit the relative governmental costs for expenses and interest, and for outlays. The totals of the revenue receipts as given in the table are not, however, in all cases correct statements of the actual average contributions of the citizens of the several cities to the costs of government, since they include the transfers between departments and funds above mentioned. For a like reason the total governmental costs of the table slightly exaggerate the actual current costs of the city governments. Further, as the amounts of these transfer receipts and payments included in the totals of the table vary with the different cities, the averages of the table are not absolutely correct measures of the relative costs of government as between different cities. The amounts of these transfer receipts and payments for the several cities have been given in Table VI, which also exhibits the net revenue receipts and governmental cost payments for every city. As presenting the most comparable figures practicable of the relative contributions to the support of city governments by the citizens of the several cities and of the relative governmental costs of those cities, the per capita net revenue receipts and governmental cost payments of the several cities are given in Table X, which follows. The per capita figures are in all cases based upon the absolute amounts of Table VI.

FINANCIAL STATISTICS OF CITIES.

Table X				PER CAPITA NET—						PER CAPITA NET—	
City number.	CITY.	Revenue receipts.	Governmental cost payments.	City number.	CITY.	Revenue receipts.	Governmental cost payments.	City number.	CITY.	Revenue receipts.	Governmental cost payments.
Grand total.....				\$30.06	\$32.34	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.					
Group I.....				35.13	36.99	64	Des Moines, Iowa.....	\$21.57	\$21.31		
Group II.....				36.78	40.20	65	Fort Worth, Tex.....	19.49	17.33		
Group III.....				25.26	27.40	66	Lawrence, Mass.....	17.95	27.91		
Group IV.....				21.80	24.80	67	Kansas City, Kans.....	22.37	27.18		
Group V.....				22.39	24.35	68	Yonkers, N. Y.....	30.78	40.22		
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.											
1	New York, N. Y.....	\$38.91	\$38.87	69	Schenectady, N. Y.....	22.09	29.94				
2	Chicago, Ill.....	32.61	33.47	70	Wilmington, Del.....	15.52	20.16				
3	Philadelphia, Pa.....	26.63	30.67	71	Duluth, Minn.....	32.34	33.28				
4	St. Louis, Mo.....	31.29	29.47	72	Oklahoma City, Okla.....	16.58	13.10				
5	Boston, Mass.....	46.95	45.15	73	Norfolk, Va.....	22.64	23.07				
6	Cleveland, Ohio.....	29.33	43.12	74	Elizabeth, N. J.....	18.59	17.20				
7	Baltimore, Md.....	28.85	35.74	75	Somerville, Mass.....	23.30	22.03				
8	Pittsburgh, Pa.....	36.65	41.69	76	Waterbury, Conn.....	20.72	31.30				
9	Detroit, Mich.....	37.68	41.02	77	St. Joseph, Mo.....	19.13	22.67				
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.											
10	Los Angeles, Cal.....	\$14.93	\$51.64	78	Utica, N. Y.....	18.14	23.11				
11	Buffalo, N. Y.....	34.72	37.56	79	Akron, Ohio.....	28.77	37.67				
12	San Francisco, Cal.....	43.17	46.77	80	Troy, N. Y.....	26.02	25.45				
13	Milwaukee, Wis.....	33.12	33.70	81	Manchester, N. H.....	18.09	18.70				
14	Cincinnati, Ohio.....	35.88	42.53	82	Hoboken, N. J.....	23.47	25.53				
15	Newark, N. J.....	35.56	40.17	83	Wilkes-Barre, Pa.....	15.77	21.78				
16	New Orleans, La.....	23.32	28.68	84	Fort Wayne, Ind.....	22.69	22.29				
17	Washington, D. C.....	43.52	36.36	85	Erie, Pa.....	18.91	21.45				
18	Minneapolis, Minn.....	27.68	32.70	86	Jacksonville, Fla.....	25.59	31.78				
19	Seattle, Wash.....	41.47	48.36	87	Evansville, Ind.....	18.51	19.91				
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.											
20	Jersey City, N. J.....	\$22.63	\$21.87	88	East St. Louis, Ill.....	16.22	15.02				
21	Kansas City, Mo.....	32.97	33.05	89	Harrisburg, Pa.....	18.70	20.90				
22	Portland, Oreg.....	31.08	31.85	90	Peoria, Ill.....	21.42	21.12				
23	Indianapolis, Ind.....	25.61	28.83	91	Passaic, N. J.....	15.80	18.14				
24	Denver, Colo.....	25.22	22.53	92	Savannah, Ga.....	21.78	30.50				
25	Rochester, N. Y.....	30.78	36.07	93	Bayonne, N. J.....	24.60	23.93				
26	Providence, R. I.....	25.17	27.09	94	Wichita, Kans.....	22.38	13.82				
27	St. Paul, Minn.....	23.23	26.60	95	South Bend, Ind.....	19.60	18.66				
28	Louisville, Ky.....	25.25	27.39	96	Johnstown, Pa.....	12.88	16.18				
29	Columbus, Ohio.....	23.62	28.12	97	Brockton, Mass.....	25.53	25.20				
30	Oakland, Cal.....	28.47	28.22	98	Sacramento, Cal.....	33.09	51.53				
31	Toledo, Ohio.....	23.83	30.00	99	Terre Haute, Ind.....	16.57	18.61				
32	Atlanta, Ga.....	20.45	20.28	100	Holyoke, Mass.....	31.39	32.86				
33	Birmingham, Ala.....	12.65	12.60	101	Portland, Me.....	29.55	31.36				
34	Omaha, Nebr.....	25.99	25.37	102	Allentown, Pa.....	11.78	17.62				
35	Worcester, Mass.....	31.02	30.40	103	El Paso, Tex.....	22.38	25.78				
36	Richmond, Va.....	25.61	31.56	104	Charleston, S. C.....	17.55	18.96				
37	Syracuse, N. Y.....	26.83	30.85	105	Springfield, Ill.....	21.04	20.55				
38	New Haven, Conn.....	20.97	23.43	106	Canton, Ohio.....	19.02	41.71				
39	Memphis, Tenn.....	21.76	26.04	107	Chattanooga, Tenn.....	15.03	17.00				
40	Scranton, Pa.....	14.33	14.83	108	Pawtucket, R. I.....	22.70	28.44				
41	Spokane, Wash.....	26.11	20.62	109	Allentown, Pa.....	16.55	15.96				
42	Paterson, N. J.....	17.77	19.66	110	Covington, Ky.....	16.60	16.61				
43	Fall River, Mass.....	23.56	25.53	111	Mobile, Ala.....	15.18	15.36				
44	Grand Rapids, Mich.....	25.00	24.94	112	Berkeley, Cal.....	25.00	28.50				
45	Dayton, Ohio.....	21.84	21.45	113	Sioux City, Iowa.....	23.66	27.32				
46	Dallas, Tex.....	29.66	33.44	114	Atlantic City, N. J.....	40.06	42.46				
47	San Antonio, Tex.....	21.58	30.52	115	Saginaw, Mich.....	22.26	19.22				
48	Bridgeport, Conn.....	20.97	26.06	116	Little Rock, Ark.....	16.19	13.60				
49	Nashville, Tenn.....	20.17	23.09	117	Rockford, Ill.....	21.82	25.12				
50	New Bedford, Mass.....	28.20	27.91	118	Binghamton, N. Y.....	23.38	32.14				
51	Salt Lake City, Utah.....	30.45	40.30	119	Pueblo, Colo.....	19.32	19.54				
52	Lowell, Mass.....	21.64	21.04	120	New Britain, Conn.....	20.75	21.65				
53	Cambridge, Mass.....	31.86	31.39	121	Flint, Mich.....	19.42	24.95				
54	Trenton, N. J.....	21.36	23.86	122	Tampa, Fla.....	22.35	26.85				
55	Hartford, Conn.....	35.16	42.54	123	San Diego, Cal.....	65.79	82.17				
56	Houston, Tex.....	30.91	34.95	124	Springfield, Ohio.....	18.81	24.40				
57	Tacoma, Wash.....	31.57	27.12	125	York, Pa.....	11.58	15.19				
58	Reading, Pa.....	13.50	14.03	126	Lancaster, Pa.....	12.59	13.21				
59	Youngstown, Ohio.....	23.25	30.34	127	Malden, Mass.....	23.17	23.19				
60	Camden, N. J.....	17.54	20.45	GROUP V.—CITIES HAVING A POPULATION OF 20,000 TO 50,000 IN 1916.							
61	Albany, N. Y.....	31.18	41.19	128	Augusta, Ga.....	\$21.85	\$31.39				
62	Springfield, Mass.....	39.54	40.70	129	Davenport, Iowa.....	23.12	23.48				
63	Lynn, Mass.....	25.70	26.68	130	Topeka, Kans.....	23.04	23.15				
				131	Salem, Mass.....	20.80	36.92				
				132	Haverhill, Mass.....	25.46	23.62				
				133	Kalamazoo, Mich.....	18.58	16.36				
				134	Bay City, Mich.....	18.69	19.84				
				135	McKeesport, Pa.....	17.92	17.87				
				136	Lincoln, Nebr.....	29.15	31.83				
				137	Racine, Wis.....	19.14	22.73				

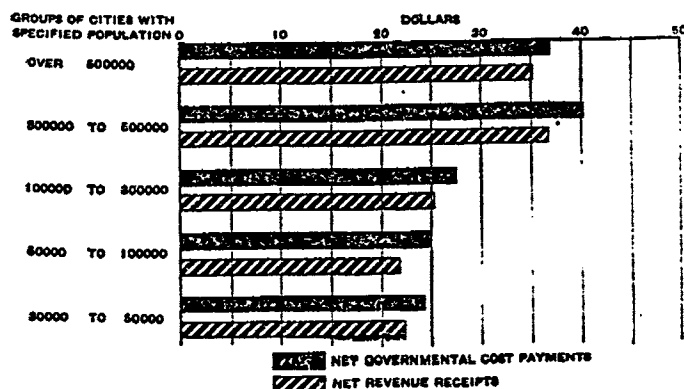
City number.	CITY.	PER CAPITA NET—		City number.	CITY.	PER CAPITA NET—	
		Revenue receipts.	Governmental cost payments.			Revenue receipts.	Governmental cost payments.

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000, IN 1916—CON.

138	Macon, Ga.	\$24.23	\$26.27	178	Amsterdam, N. Y.	\$18.06	\$17.76
139	Pasadena, Cal.	41.70	42.50	179	Taunton, Mass.	25.65	24.54
140	Superior, Wis.	23.31	24.66	180	Jamestown, N. Y.	25.88	28.13
141	Huntington, W. Va.	17.10	21.52	181	Lorain, Ohio	22.66	24.69
142	Chelsea, Mass.	20.11	20.21	182	Oshkosh, Wis.	18.56	37.38
143	Woonsocket, R. I.	16.12	19.59	183	Jackson, Mich.	22.81	20.42
144	Wheeling, W. Va.	17.78	15.12	184	Lima, Ohio	15.88	14.24
145	Newton, Mass.	44.16	39.27	185	Stockton, Cal.	29.14	37.00
146	Butte, Mont.	28.16	33.35	186	Waterloo, Iowa	22.72	19.31
147	Montgomery, Ala.	16.92	15.59	187	Fresno, Cal.	25.60	26.68
148	Muskogee, Okla.	13.33	14.60	188	Shreveport, La.	15.34	15.40
149	Roanoke, Va.	13.22	16.92	189	Columbia, S. C.	17.49	21.16
150	West Hoboken, N. J.	14.23	16.08	190	Austin, Tex.	23.02	22.79
151	Galveston, Tex.	32.74	41.14	191	Everett, Wash.	22.28	23.11
152	East Orange, N. J.	30.36	32.03	192	Aurora, Ill.	19.12	21.11
153	Fitchburg, Mass.	26.60	31.58	193	Williamsport, Pa.	15.03	17.28
154	Chester, Pa.	11.03	11.91	194	Joplin, Mo.	21.18	22.18
155	New Castle, Pa.	13.90	15.42	195	Waco, Tex.	25.55	24.92
156	Springfield, Mo.	17.29	15.33	196	Orange, N. J.	22.07	21.38
157	Perth Amboy, N. J.	19.72	24.39	197	Boise, Idaho	17.16	16.60
158	Lexington, Ky.	21.40	20.43	198	Lynchburg, Va.	24.05	21.09
159	Dubuque, Iowa	25.47	22.29	199	Colorado Springs, Colo.	24.92	21.68
160	Hamilton, Ohio	20.66	25.45	200	Brookline, Mass.	55.46	56.28
161	Lansing, Mich.	24.57	21.32	201	Danville, Ill.	18.19	20.37
162	Charlotte, N. C.	14.63	15.21	202	Newport, Ky.	14.26	12.94
163	Decatur, Ill.	17.58	21.44	203	Bellingham, Wash.	22.41	23.12
164	Portsmouth, Va.	9.93	10.53	204	La Crosse, Wis.	20.77	18.03
165	Everett, Mass.	23.09	26.12	205	Council Bluffs, Iowa	29.17	33.03
166	Knoxville, Tenn.	22.39	24.15	206	Norristown, Pa.	8.28	10.31
167	Elmira, N. Y.	23.60	61.28	207	Kenosha, Wis.	21.35	22.52
168	San Jose, Cal.	19.84	18.67	208	Ogden, Utah	23.22	28.14
169	Joliet, Ill.	26.98	23.38	209	Winston-Salem, N. C.	14.76	20.29
170	Pittsfield, Mass.	22.04	28.96	210	Zanesville, Ohio	18.76	20.41
171	Quincy, Mass.	31.83	23.44	211	Easton, Pa.	11.05	14.78
172	Auburn, N. Y.	21.40	19.86	212	Waltham, Mass.	25.40	25.49
173	Quincy, Ill.	16.21	14.67	213	Madison, Wis.	37.01	40.43
174	Cedar Rapids, Iowa	33.44	32.93				
175	Mount Vernon, N. Y.	28.26	32.83				
176	New Rochelle, N. Y.	32.45	31.27				
177	Niagara Falls, N. Y.	34.60	36.79				

Revenues and governmental costs increasing with the size of cities.—The most significant figures of Table X, as well as those of Table 5, are those for the five groups of cities arranged according to population. The revenue receipts and governmental cost payments tend to increase with the size of the cities from those having 30,000 to those with over 500,000 inhabitants. This general tendency is illustrated by Diagram 9, which follows.

DIAGRAM 9.—PER CAPITA NET REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS FOR GROUPS OF CITIES WITH SPECIFIED POPULATION: 1916.



To the general rule set forth above and illustrated by Diagram 9 there are many individual exceptions, as may be seen by a study of Table X, and also by the following statement, which gives the net per capita revenue receipts and governmental cost payments of the cities of each of the five groups having the highest and lowest net per capita as shown by Table X.

GROUP.	Highest city.	Per capita net revenue receipts.	Per capita net governmental cost payments.	Lowest city.	Per capita net revenue receipts.	Per capita net governmental cost payments.
I.....	Boston, Mass.	\$46.98	\$45.15	Philadelphia, Pa.	\$26.58	\$29.47
II.....	Los Angeles, Cal.	44.93	51.64	St. Louis, Mo.	23.32	28.68
III.....	Springfield, Mass.	39.54	42.54	New Orleans, La.	12.65	12.60
IV.....	Hartford, Conn.			Birmingham, Ala.		
V.....	San Diego, Cal.	65.79	82.17	York, Pa.	11.58	
	Brookline, Mass.	55.46		Oklahoma City, Okla.		13.18
	Elmira, N. Y.		61.28	Norristown, Pa.	8.28	10.31

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

DIAGRAM 10.—PER CAPITA NET REVENUE RECEIPTS FOR CITIES WITH HIGHEST AND LOWEST PER CAPITA IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1916.

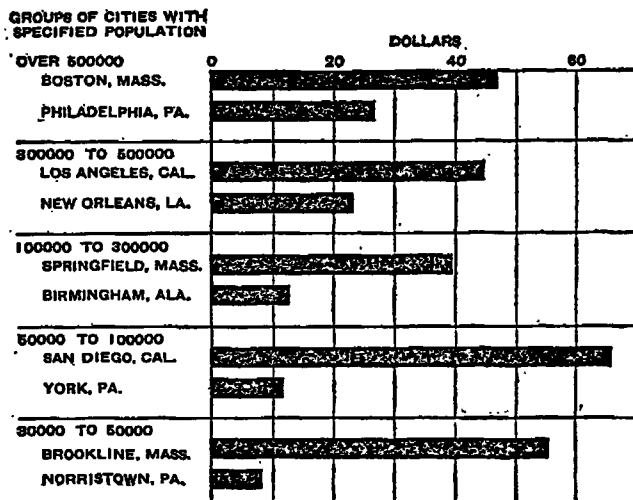
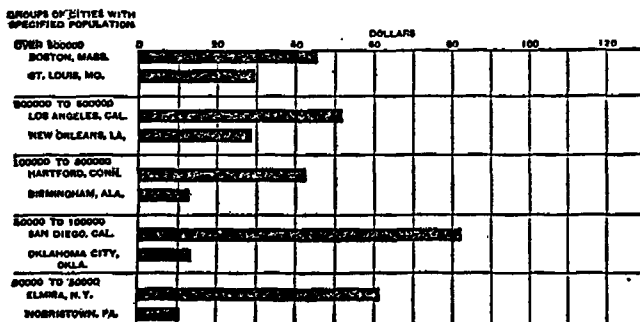


DIAGRAM 11.—PER CAPITA NET GOVERNMENTAL COST PAYMENTS FOR CITIES WITH HIGHEST AND LOWEST PER CAPITA IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1916



Comparative summary of per capita net revenue receipts and net governmental cost payments for specified years: 1903-1916.—In Table XI, which follows, is presented a summary of the per capita net revenue receipts and per capita net governmental cost payments for the aggregate of the 146 cities covered by the several census reports for specified years from 1903 to 1916.

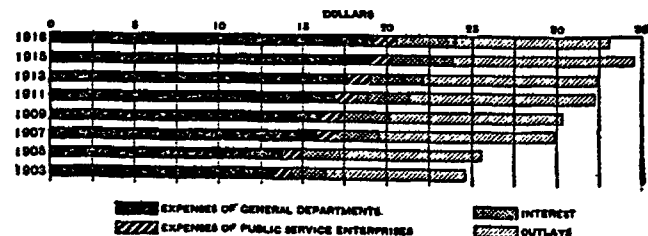
Table XI	PER CAPITA NET REVENUE RECEIPTS.			PER CAPITA NET GOVERNMENTAL COST PAYMENTS.				
	Total.	Other than of public service enterprises.	Of public service enterprises.	Total.	For expenses of general departments.	For expenses of public service enterprises.	For interest.	For outlays.
1916.....	\$30.72	\$27.70	\$3.03	\$33.13	\$19.13	\$1.38	\$3.57	\$9.04
1915.....	30.00	26.97	3.03	34.53	18.95	1.39	3.58	10.60
1913.....	28.55	25.74	2.81	32.46	17.67	1.35	3.15	10.29
1911.....	28.07	25.09	2.98	32.25	16.91	1.25	3.07	11.02
1909.....	26.42	23.53	2.89	30.33	16.06	1.22	2.86	10.18
1907.....	24.67	21.90	2.77	29.91	15.84	1.17	2.56	10.34
1905.....	22.79	20.19	2.60	25.57	13.81	1.07	2.36	8.32
1903.....	21.14	18.71	2.43	24.64	13.25	1.10	2.06	8.23

The receipts and payments in this table are on the same basis as those of Table X, but on a different one from those included in Table 5, which are computed on the basis of the amounts included in Table 4, while the figures of Table XI are computed after excluding the service and interest transfers to make them fully comparable with the figures of prior years, as are those of Table X.

The summary gives the per capita figures for all revenue receipts and also for those (1) from revenues other than of public service enterprises and (2) from revenues of public service enterprises. It also gives the per capita figures for all governmental costs (1) for expenses of general departments, (2) for expenses of public service enterprises, (3) for interest, and (4) for outlays. The number of cities for which the census reports present statistics has materially increased since 1903, but these changes have not been of such a character as seriously to affect the comparability of the per capita figures. The per capita net payments for both classes of expenses shown in the table increased in about the same ratio as did the per capita net revenue receipts. The per capita payments for outlays for 1916, though less than in 1915, show an increase of \$0.81, or 9.8 per cent over those for 1903. These payments comport with the great increase in public indebtedness recorded in other tables of this report and are reflected in the increase of per capita payments for interest on municipal debt shown in Table XI. Comparing the payments for 1903 with those for 1916, it is found that in the former year 53.8 per cent of the payments for governmental costs were for expenses of general departments, 4.5 per cent for expenses of public service enterprises, 8.4 per cent for interest, and 33.4 per cent for outlays. The corresponding percentages for 1916 were 57.7, 4.2, 10.8, and 27.3.

The gradual but marked increase from 1903 to 1916 in the per capita payments of the 146 cities for governmental costs, which include expenses, interest, and outlays, shown by the figures of Table XI, are illustrated by Diagram 12, which follows.

DIAGRAM 12.—PER CAPITA NET PAYMENTS FOR GOVERNMENTAL COSTS, BY PRINCIPAL CLASSES OF 146 CITIES FOR SPECIFIED YEARS: 1903-1916.



Comparative summary of per capita net receipts from principal revenues of 146 cities for specified years: 1903-1916.—In Table XII, which follows, are shown the per capita averages of all net revenue receipts and those of

a number of principal classes of such receipts. The summary is for the cities covered by the census reports for specified years, from 1903 to 1916. The revenue receipts, which are included in the column headed "Other revenues," are those from departmental fees, charges, sales, interest, rents, privileges, fines, penalties, and escheats. The per capita receipts from the general property tax and all other groups of taxes show an increase from 1903 to 1916, with the exception of receipts from taxes on the liquor traffic, which have shown great fluctuations, being greatest in 1907.

Table XII

YEAR.	Total.	The general property tax.	Taxes on the liquor traffic.	License taxes other than on the liquor traffic.	Other taxes.	Special assessments.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of public service enterprises.	Other revenues.
1916.....	\$30.72	\$19.62	\$1.23	\$0.44	\$0.63	\$2.27	\$1.26	\$3.03	\$2.04
1915.....	30.00	18.73	1.32	0.43	0.61	2.34	1.26	3.03	2.03
1913.....	28.55	17.82	1.42	0.42	0.58	2.31	1.28	2.81	1.88
1911.....	28.07	17.37	1.46	0.42	0.56	2.35	1.30	2.93	1.63
1909.....	26.42	16.14	1.48	0.40	0.60	2.22	1.28	2.89	1.40
1907.....	24.67	14.64	1.73	0.38	0.62	2.02	1.18	2.77	1.43
1905.....	22.79	14.01	1.34	0.33	0.50	1.80	1.08	2.60	1.14
1903.....	21.14	12.93	1.32	0.28	0.46	1.60	0.91	2.42	1.16

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

DIAGRAM 13.—PER CAPITA NET REVENUE RECEIPTS, BY PRINCIPAL CLASSES OF 146 CITIES FOR SPECIFIED YEARS: 1903-1916.

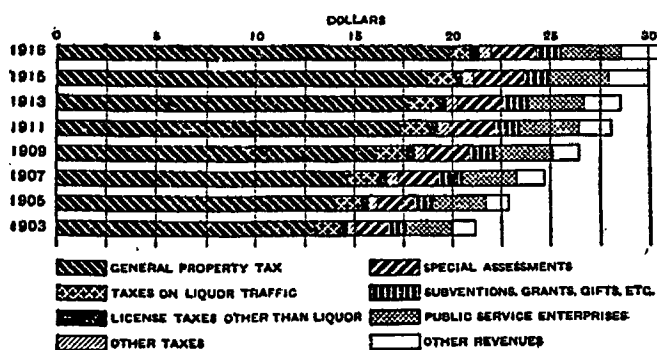


TABLE 6.

Character of table.—Table 6 shows for the several cities and for the five groups of cities the per cent which the receipts from each class of revenues constitute of the total revenue receipts, and the per cent which the payments for each of the classes of governmental costs constitute of the total of such payments. The percentages are in all cases computed upon the basis of the receipts and payments shown in Table 4.

Per cent distribution of revenue receipts, by cities.—Of the total receipts from revenues in 1916, 69.9 per cent was from property and other taxes. The only cities of over 100,000 inhabitants that realized less than 50 per cent of their revenues from property

and other taxes were Spokane, Wash., 48.9 per cent, and Tacoma, Wash., 42 per cent. The cities mentioned have very high percentages of special assessments.

Of the municipalities having between 30,000 and 100,000 inhabitants, 7 realized less than 50 per cent of their net revenue receipts from these taxes, the one showing the smallest percentage, Bellingham, Wash., having a percentage of only 36.6 and very large relative receipts from special assessments.

Proportional distribution of revenue receipts, by divisions of the governments of cities.—An examination of Table 4 will disclose the fact that the proportion of revenues received from property taxes is much greater as a rule for city corporations in cities having a single division of government than in those having two or more divisions, while the relative contributions by special assessments are larger in the case of the city corporations last mentioned. Such divisions of the city government as school districts and sanitary districts are very largely supported by property taxes, and, with the exception of park districts, receive no revenue from special assessments. The school districts receive a larger proportion of all revenues from subventions than any other division reporting such revenues.

Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903-1916.—Table XIII, which follows, gives the per cent distribution of the net revenue receipts of the 146 cities covered by the census reports for specified years from 1903 to 1916, inclusive. The headings of the columns differ somewhat from those of Table 6, owing to slight differences in the tables for net revenues in the earlier and later reports. The percentages are based upon the absolute amounts of net revenue receipts tabulated in the reports for the several years, and that basis differs somewhat from the basis for the percentages of Table 6, by being exclusive of service and interest transfers. The figures for the several years are not in all cases strictly comparable, since those for the years 1903 to 1907 are computed upon the basis of reports which in some columns include amounts received in error that were later refunded. A careful investigation shows that this noncomparability exaggerates for the years 1903 to 1907 the percentages for general property taxes to the extent of less than 1 per cent. This exaggeration reduces the percentages of most of the other columns; the total exaggeration and reduction being for any given year not far from one-half of 1 per cent.

The figures in Table XIII disclose a number of minor variations in the proportion of receipts obtained from year to year from the several sources of revenue. No class of receipts shows, however, a marked tendency to increase or decrease relatively, although

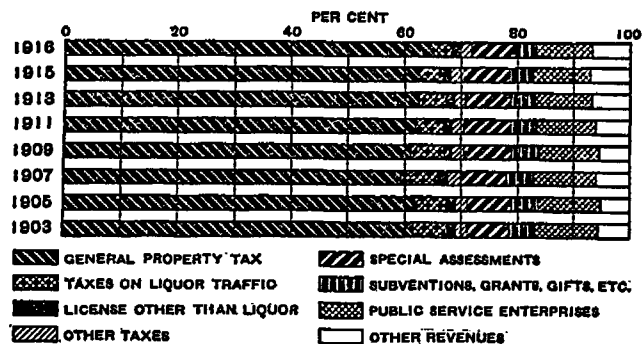
earnings of public service enterprises, taxes on liquor traffic, miscellaneous taxes, special assessments, and subventions, grants, gifts, and pension assessments have slightly smaller percentages in 1916 than in 1903, and the receipts from the general property tax, and license taxes other than on liquor traffic, show somewhat greater percentages in the later than in the earlier year.

Table XIII

YEAR.	The general property tax.	Taxes on the liquor traffic.	License taxes other than on the liquor traffic.	Other taxes.	Special assessments.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of public service enterprises.	Other revenues.
1916.....	64.5	4.0	1.4	2.1	7.4	4.1	9.9	6.6
1915.....	62.4	4.4	1.4	2.0	8.5	4.2	10.0	6.9
1913.....	62.4	5.0	1.5	2.0	8.2	4.5	9.9	6.6
1911.....	61.9	5.2	1.5	2.0	8.4	4.6	10.6	5.8
1909.....	61.0	5.9	1.5	2.3	8.4	4.9	10.9	5.3
1907.....	59.4	6.6	1.5	2.5	8.2	4.8	11.2	5.8
1905.....	61.5	5.9	1.5	2.2	7.9	4.7	11.4	5.0
1903.....	61.4	6.3	1.3	2.2	7.6	4.3	11.5	5.5

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

Diagram 14.—PER CENT DISTRIBUTION OF NET RECEIPTS OF 146 CITIES, FROM THE SEVERAL SOURCES OF REVENUE FOR SPECIFIED YEARS: 1903-1916.



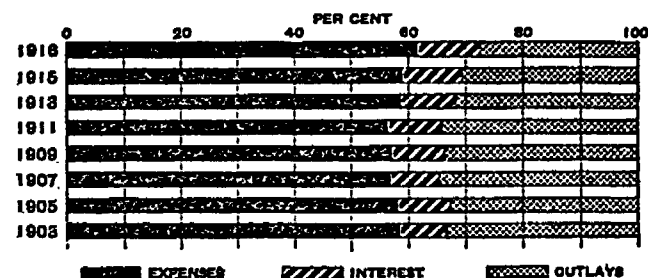
Comparative summary of the per cent distribution of net governmental cost payments of 146 cities for specified years: 1903-1916.—Table XIV, which follows, gives the per cent distribution of the net governmental cost payments for the 146 cities given in Table IX for specified years from 1903 to 1916, inclusive. The table discloses, for 1916 as compared with 1903, a decrease in the proportion of payments for outlays, a slight increase in that for payments for expenses, and a considerable increase in that for payments for interest. It is apparent, therefore, that the cost of carrying their indebtedness is becoming a greater relative burden upon these municipalities, as compared with their expenses and outlays.

Table XIV

YEAR.	PER CENT DISTRIBUTION OF NET GOVERNMENTAL COST PAYMENTS.		
	For expenses.	For interest.	For outlays.
1916.....	61.9	10.8	27.3
1915.....	58.9	10.4	30.7
1913.....	58.6	9.7	31.7
1911.....	56.3	9.5	34.2
1909.....	57.0	9.4	33.6
1907.....	56.9	8.5	34.6
1905.....	58.2	9.2	32.5
1903.....	58.4	8.3	33.3

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

Diagram 15.—PER CENT DISTRIBUTION OF NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1916.



Per cent relation of revenue receipts to governmental cost payments.—Of the total revenue receipts of the 213 cities covered by this report, 65.1 per cent was required for meeting expenses, 13.4 per cent for meeting interest, and the balance, 21.5 per cent, was available for outlays and for other purposes. In the statement which follows are given for the respective groups the cities with the highest and lowest percentages of their revenue receipts required for meeting their governmental cost payments for expenses and interest, together with the percentages of each.

GROUP.	Highest city.	Per cent for—		Lowest city.	Per cent for—	
		Ex-penses.	In-terest.		Ex-penses.	In-terest.
I.....	Baltimore, Md....	66.7	20.9	Detroit, Mich....	57.8	4.6
II.....	New Orleans, La....	67.9	20.5	Washington, D.C....	61.6	1.5
III.....	Camden, N. J....	78.9	14.9	Dallas, Tex.....	52.7	8.9
IV.....	Yonkers, N. Y....	80.4	19.9	Wichita, Kans....	41.4	12.9
V.....	Mount Vernon, N. Y.	87.0	17.5	Council Bluffs, Iowa.	45.5	4.9

The last column of Table 6 shows for the several cities the percentages of governmental cost payments represented by their revenue receipts. For 64 of the 213 cities of the table this percentage is in excess of 100.

TABLE 7.

Character of table.—In Table 7 are shown the revenue receipts from taxes, special assessments, fines, forfeits, and escheats; that is, the gross receipts from the revenues mentioned less receipts in error which were later refunded.

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

Receipts from the general property tax.—The receipts of the several cities from the general property tax are shown in Table 7 in three columns. The first gives the total amounts collected in the several cities; the second the amount of taxes collected as parts of the original

levies; and the third the amounts received as penalties and interest on deferred payments.

Among the receipts included in Table 7 as from the general property tax are the amounts derived from general and special levies. The character of the special levies, and the amounts and varying rates at which such levies were made, are given in Table 32 and in the text accompanying the same, beginning on page 114.

Receipts from special property taxes.—Of the 213 cities covered by this report, 90 reported receipts from special property taxes amounting to \$13,613,584. Of the total amount reported, the 24 cities of Massachusetts reported \$5,201,287, or 38.2 per cent, and the 17 cities of New York reported \$5,433,705, or 39.9 per cent. The amounts received from the different classes of special property taxes are shown in Table XV, which follows.

City number.	Table XV CITY.	Bank stock.	Savings bank deposits.	Mortgage.	Inheritance.	All other.
	Grand total	\$5,296,491	\$277,768	\$1,437,835	\$194,194	\$6,412,236
	Group I.....	4,047,598	177,698	1,109,254	18,940	2,826,998
	Group II.....	329,984	144,379	112,937	359,493	
	Group III.....	445,692		108,634	55,395	1,958,436
	Group IV.....	201,276	100,070	41,635	3,035	550,562
	Group V.....	271,941		35,933	3,887	718,747
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.						
1	New York, N. Y.....	\$3,607,183		\$1,022,955		\$679,680
4	St. Louis, Mo.....					2,129,467
5	Boston, Mass.....	321,121			\$18,940	
6	Cleveland, Ohio.....					17,851
7	Baltimore, Md.....	119,294	\$177,698	86,299		
9	Detroit, Mich.....					
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.						
11	Buffalo, N. Y.....	\$176,836		\$109,463		\$346,039
13	Milwaukee, Wis.....				\$11,693	50,854
14	Cincinnati, Ohio.....				4,304	
15	Newark, N. J.....	153,148		34,916	46,086	13,454
18	Minneapolis, Minn.....					
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.						
20	Jersey City, N. J.....	\$34,858				
23	Rochester, N. Y.....	67,432		\$47,622		
26	Providence, R. I.....	918				
27	St. Paul, Minn.....			12,978		
29	Columbus, Ohio.....				\$42,041	
31	Toledo, Ohio.....				10,732	
35	Worcester, Mass.....	24,369				\$382,314
37	Syracuse, N. Y.....	50,405		23,390		68,115
38	New Haven, Conn.....					
42	Paterson, N. J.....	12,662				
43	Fall River, Mass.....	33,498				96,432
45	Dayton, Ohio.....				2,622	
48	Bridgeport, Conn.....	24,394				
50	New Bedford, Mass.....	36,636				168,576
52	Lowell, Mass.....	15,767				99,754
53	Cambridge, Mass.....	15,959				217,762
54	Trenton, N. J.....	14,528				
55	Hartford, Conn.....	2,498				647,588
60	Camden, N. J.....	14,552				
61	Albany, N. Y.....	61,144		22,644		
62	Springfield, Mass.....	17,234				188,234
63	Lynn, Mass.....	18,838				99,661
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.						
66	Lawrence, Mass.....	\$2,989				\$102,523
68	Yonkers, N. Y.....	6,511		39,188		
69	Schenectady, N. Y.....	12,754		10,679		
70	Wilmington, Del.....					629
71	Duluth, Minn.....			5,222		4,770
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—CON.						
74	Elizabeth, N. J.....	\$6,399				
75	Somerville, Mass.....	5,505				\$53,290
76	Waterbury, Conn.....	13,132				
78	Utica, N. Y.....	47,168		\$10,409		
79	Akron, Ohio.....				\$1,423	
80	Troy, N. Y.....	33,248				
81	Manchester, N. H.....		\$100,070			53,629
82	Hoboken, N. J.....	11,133				
91	Passaic, N. J.....	5,614				
93	Bayonne, N. J.....	2,690				
97	Brockton, Mass.....	10,481				135,013
100	Holyoke, Mass.....	17,409				138,749
106	Canton, Ohio.....				602	
114	Atlantic City, N. J.....	8,937				
115	Saginaw, Mich.....					51
118	Binghamton, N. Y.....	10,570		6,137		
120	New Britain, Conn.....					10,766
124	Springfield, Ohio.....				1,010	
127	Malden, Mass.....	6,681				51,142
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.						
131	Salem, Mass.....	\$6,689				\$56,630
132	Haverhill, Mass.....	18,811				\$6,571
137	Racine, Wis.....					43,139
140	Superior, Wis.....					13,562
142	Chelsea, Mass.....	3,066				42,494
143	Woonsocket, R. I.....	36				
145	Newton, Mass.....	66,747				73,746
150	West Hoboken, N. J.....	8,507				
152	East Orange, N. J.....	3,231				
153	Fitchburg, Mass.....	4,210				57,019
157	Perth Amboy, N. J.....	1,730				
160	Hamilton, Ohio.....				\$370	
165	Everett, Mass.....	227				34,556
167	Elmira, N. Y.....	11,124		\$4,937		
170	Pittsfield, Mass.....	13,222				35,245
171	Quincy, Mass.....	2,652				34,545
172	Auburn, N. Y.....	7,613		3,330		
175	Mount Vernon, N. Y.....	2,856		6,332		
176	New Rochelle, N. Y.....	3,396		4,066		
177	Niagara Falls, N. Y.....	7,323		9,900		
178	Amsterdam, N. Y.....	12,527		2,989		
179	Taunton, Mass.....	20,725				73,055
180	Jamestown, N. Y.....	17,195		4,379		
181	Lorain, Ohio.....				1,414	
182	Oshkosh, Wis.....					6,465
184	Lima, Ohio.....				72	
196	Orange, N. J.....	3,299				
200	Brookline, Mass.....	53,164				134,547
204	La Crosse, Wis.....					8,029
207	Kenosha, Wis.....					14,303
210	Zanesville, Ohio.....				2,091	
212	Walcham, Mass.....	3,691				28,371
213	Madison, Wis.....					12,470

The following statement shows the character and amount of each kind of special property tax appearing on Table XV in the column headed "All other."

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
St. Louis, Mo. (4).....	\$679,680	Brockton, Mass. (97).....	\$135,013
Merchants and manu- facturers.....	651,236	Corporation.....	125,491
Dramshop.....	25,294	Street railway.....	9,522
Steamship.....	150	Holyoke, Mass. (100).....	133,749
Boston, Mass. (5).....	2,129,467	Corporation.....	132,293
Corporation.....	1,862,668	Street railway.....	6,456
Street railway.....	266,799	Saginaw, Mich. (115): Steam vessels.....	51
Detroit, Mich. (9).....	17,851	New Britain, Conn. (120): Bank and insurance stock.....	10,766
Bond.....	11,791	Malden, Mass. (127).....	51,142
Vessel.....	5,281	Corporation.....	33,250
Tonnage.....	779	Street railway.....	17,892
Milwaukee, Wis. (13).....	346,039	Salem, Mass. (131).....	56,630
Street railway.....	345,524	Corporation.....	50,995
Tonnage.....	515	Street railway.....	5,635
Minneapolis, Minn. (18): Grain.....	13,454	Haverhill, Mass. (132).....	50,571
Worcester, Mass. (35).....	352,314	Corporation.....	43,208
Corporation.....	365,231	Street railway.....	7,363
Street railway.....	17,033	Racine, Wis. (137).....	43,139
New Haven, Conn. (38).....	58,115	Gas company.....	24,578
Banks and other corpora- tions.....	56,979	Street railway.....	18,561
Shellfish commission.....	1,136	Superior, Wis. (140): Street railway.....	13,562
Fall River, Mass. (43).....	96,432	Chelsea, Mass. (142).....	42,494
Corporation.....	82,097	Corporation.....	36,868
Street railway.....	14,335	Street railway.....	5,626
New Bedford, Mass. (50).....	168,576	Newton, Mass. (145).....	73,746
Corporation.....	148,455	Corporation.....	70,198
Street railway.....	20,121	Street railway.....	3,548
Lowell, Mass. (52).....	99,754	Fitchburg, Mass. (153).....	57,019
Corporation.....	85,928	Corporation.....	54,671
Street railway.....	10,826	Street railway.....	2,348
Cambridge, Mass. (53).....	217,762	Everett, Mass. (165).....	34,556
Corporation.....	171,232	Corporation.....	22,137
Street railway.....	46,530	Street railway.....	12,419
Hartford, Conn. (55): Corporation.....	647,588	Pittsfield, Mass. (170).....	35,245
Springfield, Mass. (62).....	183,234	Corporation.....	32,950
Corporation.....	172,967	Street railway.....	2,295
Street railway.....	15,267	Quincy, Mass. (171).....	34,545
Lynn, Mass. (63).....	99,661	Corporation.....	28,087
Corporation.....	89,014	Street railway.....	6,458
Street railway.....	10,647	Taunton, Mass. (179).....	73,035
Lawrence, Mass. (66).....	102,523	Corporation.....	65,422
Corporation.....	97,615	Street railway.....	7,633
Street railway.....	4,908	Oshkosh, Wis. (182): Street railway.....	6,465
Wilmington, Del. (70): Horse and mule tax.....	629	Brookline, Mass. (200).....	134,547
Duluth, Minn. (71): Vessel tonnage.....	4,770	Corporation.....	118,087
Somerville, Mass. (75).....	53,290	Street railway.....	16,460
Corporation.....	24,529	La Crosse, Wis. (204): Street railway.....	8,029
Street railway.....	28,761	Kenosha, Wis. (207): Gas company.....	14,303
Manchester, N. H. (81).....	53,629	Waltham, Mass. (212): Street railway, and other corporations.....	26,371
Railroad.....	48,689	Madison, Wis. (213): Street railway.....	12,470
Insurance companies.....	4,902		
Building and loan asso- ciations.....	38		

The following is a brief statement of the character of the special property taxes reported in Table 7 for the cities of the several states:

Connecticut.—The tax receipts of Connecticut cities reported in Table 7 in the column headed "Special property taxes" are the receipts from the tax known locally as "corporation and bank stock tax." It is a tax of 1 per cent levied on the market value of the stocks of every bank, and trust, insurance, investment, and bridge company whose stock is not exempt by law. The amount of taxes paid by the corporation on its real property in the state is deducted from the computed 1 per cent tax, and the remainder is collected from the corporation by the state treasurer and distributed among the taxing districts according to the amount of stock in each. In

addition to the above there is a special property tax of one-half of 1 per cent of the valuation of the oyster beds in New Haven harbor. This tax on all beds located outside of New Haven harbor is paid to the state.

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

Maryland.—The tax receipts of Baltimore reported as from special property taxes represent (1) the city's portion of the state tax of one-fourth of 1 per cent upon savings bank deposits, the amount received by the city being three-fourths of the tax collected from the institutions within its borders; and (2) the tax of 1 per cent upon the valuation of bank stock.

Massachusetts.—In Massachusetts the taxes on the stock of national banks located in the state are apportioned among the cities according to the number of shares owned in each. The tax on shares held outside of the state falls to the state. The collection of the tax upon the whole issue of the stock of a given bank is made by the city in which the bank is located. The city retains its portion of such collection and pays the remainder to the state for distribution among the other Massachusetts cities in which stock in the bank is held. The taxes on national bank stock are of two classes: (1) Those collected and retained for its own use by the city in which the bank is located, and (2) those received from the state as apportionment of taxes collected from banks located in other Massachusetts cities. The taxes on the capital stock of street railways and other corporations located in the state are collected by the state and apportioned to the cities. The street railway tax is based on the amount of gross receipts per mile of track. Taxes on other corporations are apportioned according to the residence of the stockholders.

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

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

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

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

The tax on grain is a specific tax of one-fourth of one mill per bushel on wheat and flax and one-eighth of one mill on all other grain received or handled by elevators. The tax is assessed in the district where the elevator is located and is collected and distributed in the same manner as taxes on personal property.

Missouri.—The greater part of the special property taxes received by the city of St. Louis was that provided for by a state law taxing

the value of the largest amount of all goods, wares, merchandise, tools, machinery, raw materials, and finished products in the hands of merchants and manufacturers between the first Monday of March and the first Monday of June of each year.

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

New Hampshire.—Special property taxes were reported for Manchester in 1916 and were derived from the railroad tax and a tax on savings banks, trust companies, loan and trust companies, loan and banking companies and other similar corporations, building and loan companies, and stock fire insurance companies.

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

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

New Jersey.—The only special property tax reported by the cities of New Jersey is one on the value of bank stock. The law establishing this tax was passed during the legislative session of 1914 and became effective March 31, 1914. One-half of this tax accrues to the county and one-half to the taxing district within which such bank or trust company may be located. The tax amounts to three-fourths of one per cent of the value of the shares of stock.

The only other special property tax reported for New Jersey cities is the inheritance tax shown in Newark, for which city the figures include receipts of the county, as previously explained.

New York.—The cities of New York derive revenues from special property taxes, which consist of 1 per cent on the valuation of bank stock and half of the tax on mortgages collected by the county clerk when the mortgages are recorded, at the rate of one-half of 1 per cent on the amount of the loan secured. After deducting the cost of collecting the mortgage tax half of the remainder is paid to the taxing district in which the mortgaged property is situated and the other half to the state.

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

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

Wisconsin.—The special property taxes reported for all cities of Wisconsin are those assessed against street railways. These corporations are taxed at the average rate for state, county, and local purposes. Of this tax 15 per cent is retained by the state and the balance is distributed to the cities, villages, and towns within which the property is located and through which the business is carried on. Among the receipts reported for Milwaukee is a special property tax known as the tonnage tax. Owners of steamboats used for interstate trade on the Great Lakes pay, in lieu of all other taxes, an annual sum equal to three cents per net ton of the registered tonnage of such vessels. Another special property tax in Wisconsin is the inheritance tax. This is reported only for Milwaukee, for which city the figures include the tax receipts of the county, as previously explained. In Wisconsin the county treasurer collects the inheritance tax, which is both direct and collateral, and which ranges from 1 per cent to 15 per cent, depending upon the degree of consanguinity. Exemptions range from \$10,000 to \$100. This is a state tax, but counties retain 5 per cent of the collections up to \$50,000, 3 per cent on the next \$50,000, and 2 per cent on all additional sums.

Receipts from poll taxes.—In some cities poll taxes are assessed at a fixed amount per capita, as \$1 or \$2; in others the polls are given an arbitrary valuation, as \$100, and are assessed at the rate for the general property tax; in still others they are graded according to the occupation of the individual. All receipts from per capita taxes, whether uniform or graded, are included in the column headed "Poll taxes." Poll taxes amounting to \$1,906,483 were reported for 1916 by 89 of the 213 cities, located in 20 different states. Of this amount the 24 cities in Massachusetts reported \$885,688, or 46.5 per cent; 16 cities in Pennsylvania, \$317,564, or 16.7 per cent; 13 cities in New Jersey, \$123,492, or 6.5 per cent; 5 cities in Indiana, \$54,927, or 2.9 per cent; 5 cities in Connecticut, \$189,677, or 9.9 per cent; 5 cities in Virginia, \$56,764, or 3 per cent; and 3 cities in Rhode Island, \$44,261, or 2.3 per cent.

Receipts from taxes on the liquor traffic.—Under the heading "On the liquor traffic," in the general division of Table 7 headed "Business taxes," are included all the revenue receipts of cities from taxes on the liquor traffic. Where no receipts are reported, either none were collected in 1916, the cities being under general or local prohibition, or the revenue collected from the traffic belonged to the state or some other civil division. The very small amounts shown under this heading for some cities indicate that the only liquor licenses granted in them were those permitting druggists to sell liquors and alcohol for medicinal purposes only.

Receipts from business taxes other than on the liquor traffic.—Business taxes other than on the liquor traffic are shown in Table 7 in two columns, one with the heading "Collected without issue of license," and the other with the heading "Collected with issue of license."

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

FINANCIAL STATISTICS OF CITIES.

City No.	Table XVI CITY.	Tele- phone com- panies.	Elec- tric light com- panies.	Street railway com- panies and banks.	Insur- ance com- panies.	Incomes.	All other.	City No.	CITY.	Tele- phone com- panies.	Elec- tric light com- panies.	Street railway com- panies and banks.	Insur- ance com- panies.	Incomes.	All other.
	Grand total.....	\$163,480	\$98,730	\$339,803	\$945,823	\$1,048,477	\$1,391,639		GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.—CON.						
	Group I.....				481,774		555,921	988	East St. Louis, Ill.....				\$3,718		
	Group II.....	142,854	81,373	339,803	227,693	858,873	705,631	90	Peoria, Ill.....				6,789		
	Group III.....				84,998		40,079	91	Passaic, N. J.....				1,529		
	Group IV.....				78,575		82,089	93	Bayonne, N. J.....				1,323		
	Group V.....	25,628	17,357		72,783	189,604	7,919	94	Wichita, Kans.....				3,925		
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.							98	Sacramento, Cal.....						\$6,456
1	New York, N. Y.....				\$265,568			101	Portland, Me.....						61,787
2	Chicago, Ill.....				216,206			104	Charleston, S. C.....				2,436		
4	St. Louis, Mo.....						\$555,921	105	Springfield, Ill.....				4,263		
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.							108	Pawtucket, R. I.....						8
10	Los Angeles, Cal.....						\$269,260	112	Berkeley, Cal.....						4,071
11	Buffalo, N. Y.....				\$35,113			114	Atlantic City, N. J.....				4,161		
12	San Francisco, Cal.....						140,288	117	Rockford, Ill.....				1,746		
13	Milwaukee, Wis.....	\$67,618			42,357	\$858,873		118	Binghamton, N. Y.....				3,036		
14	Newark, N. J.....				14,849			123	San Diego, Cal.....						9,767
15	Washington, D. C.....	75,236	\$81,373	\$339,803	95,236		296,083		GROUP V.—CITIES HAVING A POPULATION OF 20,000 TO 50,000 IN 1916.						
18	Minneapolis, Minn.....				40,088			128	Augusta, Ga.....				\$11,233		
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.							130	Topeka, Kans.....				3,642		
20	Jersey City, N. J.....				\$7,904			137	Racine, Wis.....	\$5,361			432	\$57,300	
25	Rochester, N. Y.....				13,561			138	Macon, Ga.....				10,216		
26	Providence, R. I.....						\$63	139	Pasadena, Cal.....						\$2,863
27	St. Paul, Minn.....						4,518	140	Superior, Wis.....	3,776			6,931	20,115	
30	Oakland, Cal.....						35,271	143	Woonsocket, R. I.....						1
32	Atlanta, Ga.....				35,644			144	Wheeling, W. Va.....					131	
34	Omaha, Nebr.....				1,961			146	Butte, Mont.....				2,002		
37	Syracuse, N. Y.....				9,102			150	West Hoboken, N. J.....				751		
42	Paterson, N. J.....				3,882		218	152	East Orange, N. J.....				801		
50	New Bedford, Mass.....						9	153	Danville, Ill.....				2,657		
54	Trenton, N. J.....				3,435			167	Elmhurst, N. Y.....				2,596		
60	Camden, N. J.....				3,249			168	San Jose, Cal.....						1,549
61	Albany, N. Y.....				6,260			169	Joliet, Ill.....				2,352		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.							172	Auburn, N. Y.....				1,905		
67	Kansas City, Kans.....				\$5,908			173	Quincy, Ill.....				2,438		
68	Yonkers, N. Y.....				3,958			175	Mount Vernon, N. Y.....				1,588		
69	Schenectady, N. Y.....				3,640			176	New Rochelle, N. Y.....				1,476		
71	Duluth, Minn.....				12,986			178	Amsterdam, N. Y.....				2,123		
72	Oklahoma City, Okla.....				3,111			180	Jamestown, N. Y.....				2,406		
73	Norfolk, Va.....				965			182	Oshkosh, Wis.....	4,020			3,271	23,946	
74	Elizabeth, N. J.....				2,305			185	Stockton, Cal.....						1,157
78	Utica, N. Y.....				4,411			187	Fresno, Cal.....						2,349
80	Troy, N. Y.....				5,332			189	Columbia, S. C.....				1,811		
82	Hoboken, N. J.....				3,033			192	Aurora, Ill.....				2,060		
	1 Street railways, \$200,728; banks, \$139,077.							196	Orange, N. J.....				713		

1 Street railways, \$200,728; banks, \$139,077.

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
St. Louis, Mo. (4).....	\$555,921	New Bedford, Mass (50):	
Merchants.....	304,793	Ships in foreign trade.....	\$9
Manufacturers.....	251,128	Sacramento, Cal. (98):	
Los Angeles, Cal. (10):		Operative property.....	6,456
Operative property.....	269,260	Portland, Me. (101):	
San Francisco, Cal. (12):		Railroad and telegraph..	61,787
Operative property.....	140,288	Pawtucket, R. I. (108):	
Washington, D. C. (17):		Auctioneers.....	8
Gas light companies.....	121,025	Berkeley, Cal. (112):	
Trust companies.....	150,427	Operative property.....	4,071
Building and loan com- panies.....	23,243	San Diego, Cal. (123):	
Market company.....	486	Operative property.....	9,767
Barge and dock company.	302	Pasadena, Cal. (139):	
Providence, R. I. (26):		Operative property.....	2,863
Auctioneers.....	63	Woonsocket, R. I. (143):	
St. Paul, Minn. (27):		Auctioneers.....	1
Trust companies.....	4,518	San Jose, Cal. (168):	
Oakland, Cal. (30):		Operative property.....	1,549
Operative property.....	35,271	Stockton, Cal. (185):	
Paterson, N. J. (42):		Operative property.....	1,157
Jitney buses.....	218	Fresno, Cal. (187):	
		Operative property.....	2,349

Receipts from business taxes other than on the liquor traffic collected with the issue of license are particularly large in most of the cities of the Southern and far Western states, in many of which, city licenses are required for conducting nearly all kinds of private business. Licenses collected from street railway, telephone, telegraph, and other public service corporations are also included. Among the receipts reported in this column are those from billboard companies, which rent their advertising space and facilities to others. Receipts from permits to erect signs and other advertising devices which project over the street adjacent to a place of business are, however, tabulated as receipts from minor privileges.

Receipts from license taxes on dogs.—Of the 213 cities covered by this report, 168 reported receipts from taxes on dogs. Some of the cities not reporting receipts from dog taxes collected such taxes for the

states, receiving back a portion of the same as subventions, receipts from which are included in Table 8. In other cities dogs are assessed as property, and receipts from taxes on dogs are included with general property taxes.

Receipts from general license taxes.—The term "general license taxes" is used to designate the taxes exacted with the granting of all licenses under general statutes or ordinances, other than dog licenses and liquor and other business licenses. Such licenses are granted without respect to the business which may

be carried on by the licensee, and include those granted to persons owning vehicles, irrespective of whether these are for business or pleasure. 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 XVII, which follows, shows the kinds of general licenses and permits from which revenues were derived, the cities reporting each kind, and the amount reported.

City number.	CITY.	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicles.	Automobiles and motor cycles.	All other.	Marriage.	Street excavation.	Building.	Sewer connections and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	Grand total.....	\$1,232,814	\$509,045	\$14,839	\$262,529	\$808,620	\$631,418	\$324,431	\$112,181	\$13,152	\$4,428	\$104,990
	Group I.....	846,912	125,253	12,602	149,509	701,413	305,077	156,296	3,096	8,954	248	40,759
	Group II.....	172,597	216,313	646	54,550	29,392	114,496	22,439	29,525	.....	1,877	19,930
	Group III.....	182,361	60,775	1,272	34,067	34,990	108,961	49,399	35,515	1,797	827	20,327
	Group IV.....	11,031	61,448	74	16,232	32,158	71,268	66,665	33,400	1,563	1,410	17,196
	Group V.....	19,913	45,256	244	9,121	10,667	31,628	29,632	10,845	838	566	6,776

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....			\$9,975	\$61,660	\$677,155		\$69,288				\$6,600
2	Chicago, Ill.....	\$763,289		474	43,789		\$107,354	47,222	\$126	\$8,954		16,418
3	Philadelphia, Pa.....				17,488		81,404	21,571				9,137
4	St. Louis, Mo.....	48,020	\$60,081	1,332	6,710		29,234		2,970			72
5	Boston, Mass.....				9,452	24,268	58,690	4,693				4,715
6	Cleveland, Ohio.....				4,595		25,880	13,522				2,902
7	Baltimore, Md.....		59,172				2,515					
8	Pittsburgh, Pa.....	\$35,603		821							\$248	
9	Detroit, Mich.....				4,813							915

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....		\$114,613	\$21	\$8,090	\$13,939	\$30,686	\$9,528	\$26,521		\$580	\$334
11	Buffalo, N. Y.....	\$8,746			5,173	9,743						60
12	San Francisco, Cal.....	112,123		198	13,086		28,030					181
13	Milwaukee, Wis.....		40,908		1,781	5,560		11,962				
14	Cincinnati, Ohio.....	48,931			2,510		18,702					
15	Newark, N. J.....			427	4,084		15,079					3,106
16	New Orleans, La.....	2,797	19,372		4,998	150	6,452				797	1,117
17	Washington, D. C.....		41,420				15,537		3,004			3,603
18	Minneapolis, Minn.....				9,235			49				
19	Seattle, Wash.....				5,590			900				11,529

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....			\$782	\$3,368		\$7,192	\$1,873				\$2,628
21	Kansas City, Mo.....	\$66,063					7,111	10,019	\$15,357			4,557
22	Portland, Oreg.....	24,541					12,785	2				1,253
23	Indianapolis, Ind.....	\$37,195				\$3,223	11,954	3,096				16
24	Denver, Colo.....		\$16,983		5,750	884		2,507				298
25	Rochester, N. Y.....		2,255		2,684							
26	Providence, R. I.....			78	2,192	8		1,219				132
27	St. Paul, Minn.....			16								
28	Louisville, Ky.....	30,929										
29	Columbus, Ohio.....	15,448					5,459	5,789		\$32		
30	Oakland, Cal.....			85			9,005	1,195	8,945	500	\$11	62
31	Toledo, Ohio.....							777		945		
32	Birmingham, Ala.....		19,786			3,140		2,209				23
33	Omaha, Nebr.....				1,653			4,598				
34	Worcester, Mass.....											
35												
36	Richmond, Va.....	104										116
37	Syracuse, N. Y.....		821		1,401		3,140					
38	New Haven, Conn.....				1,649		8,164	944			181	3,218
39	Memphis, Tenn.....		11,616									
40	Scranton, Pa.....					1,788	2,670					
41	Spokane, Wash.....											15
42	Paterson, N. J.....				1,307		3,723	3,751				1,188
43	Fall River, Mass.....				1,249							13
44	Grand Rapids, Mich.....		825			2,395	3,755		3,411			1,470
45	Dayton, Ohio.....	8,081				8,680	2,474			170		1,108
46												
47	San Antonio, Tex.....		7,893				2,740	2,476				
48	Bridgeport, Conn.....			312	1,620	1,261	10,568					21
49	Nashville, Tenn.....						8,613	2,213				537
50	New Bedford, Mass.....				1,207							

1 All vehicles.

FINANCIAL STATISTICS OF CITIES.

City number.	CITY.	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicles.	Automobiles and motor cycles.	All other.	Marriage.	Street excavation.	Building.	Sewer connections and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.

51	Salt Lake City, Utah.....		\$596			\$2,160	\$1,720	\$6,002	\$3,269			\$1,000
52	Lowell, Mass.....				\$1,151							
53	Cambridge, Mass.....				1,372		4,204					
54	Trenton, N. J.....				1,143	970	1,717					24
55	Hartford, Conn.....				1,655							
56	Houston, Tex.....							365	4,333			
58	Reading, Pa.....						765	32				2,266
59	Youngstown, Ohio.....						697			\$150	\$91	8
60	Camden, N. J.....				1,288	5,273	2,505	32			544	376
61	Albany, N. Y.....				1,109	302						
62	Springfield, Mass.....				954	4,906						
63	Lynn, Mass.....				1,085							

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

64	Des Moines, Iowa.....						\$1,079	\$3,719	\$8,374	\$375		536
65	Fort Worth, Tex.....	\$3,266				\$1,265			1,579			12
66	Lawrence, Mass.....				\$1,097					75		
67	Kansas City, Kans.....					2,658	1,254	1,791	1,529			206
68	Yonkers, N. Y.....				824	2,130		1,376				343
69	Schenectady, N. Y.....				674		890					
70	Wilmington, Del.....						3,363					
71	Duluth, Minn.....		\$20,501				5,309	2,413				
72	Oklahoma City, Okla.....		3,154			1,209	1,580					1,005
73	Norfolk, Va.....										\$1,074	
74	Elizabeth, N. J.....				883							
75	Somerville, Mass.....				1,010							343
76	Waterbury, Conn.....				851	1,519						
77	St. Joseph, Mo.....		7,683			1,187	1,138	1,109	1,240			
78	Utica, N. Y.....				1,056							
79	Akron, Ohio.....					1,298	5,416	4,043	3,192			
80	Troy, N. Y.....				678							
81	Manchester, N. H.....				781			2,825				
82	Hoboken, N. J.....				1,910	952	1,254	85			235	15
83	Wilkes-Barre, Pa.....						1,620	6,708	170			
84	Fort Wayne, Ind.....						1,285	1,801				
85	Erie, Pa.....					120	2,857	380		119		700
86	Jacksonville, Fla.....		13,039									
87	Evansville, Ind.....	7,262					2,281	685	9			
88	East St. Louis, Ill.....					2,938	1,913					
89	Harrisburg, Pa.....						1,021					54
90	Peoria, Ill.....					7,497	2,624	1,444				
91	Passaic, N. J.....				1,072	1,197	1,459	2,677	1,575		22	403
92	Savannah, Ga.....											1,420
93	Bayonne, N. J.....					1,194	2,332	907				749
94	Wichita, Kans.....						436	1,770	1,070	143		1,068
95	South Bend, Ind.....					3,072	96	1,161		190		19
96	Johnstown, Pa.....						500	130				16
97	Brockton, Mass.....				612							
98	Sacramento, Cal.....						1,317		1,671			
99	Terre Haute, Ind.....						956	4,449	581	70		
100	Holyoke, Mass.....				542							
101	Portland, Me.....				821							
102	Allentown, Pa.....						1,009				74	
103	El Paso, Tex.....						5,594	8,357	4,042			878
104	Charleston, S. C.....				333							
105	Springfield, Ill.....					412	1,205	1,180		58		
106	Canton, Ohio.....						364	1,766				
108	Pawtucket, R. I.....				571		1,715	2,108	1,575			300
109	Altoona, Pa.....											
110	Covington, Ky.....						1,201					
111	Mobile, Ala.....		5,500									150
112	Berkeley, Cal.....						3,010	1,065				
113	Sioux City, Iowa.....					1,260	3,022			70		
114	Atlantic City, N. J.....				601		2,473		3,614	260		674
115	Saginaw, Mich.....							3,927	785			
116	Little Rock, Ark.....		9,621			494	405					332
118	Binghamton, N. Y.....				841							
119	Fueblo, Colo.....						201	1,174	1,397			255
120	New Britain, Conn.....				600						5	8
121	Flint, Mich.....						1,299					
122	Tampa, Fla.....		1,950				3,479			23		
123	San Diego, Cal.....			\$9			2,487	2,655	997	175		7,729
124	Springfield, Ohio.....	503										
125	York, Pa.....			65		104	70	20				
126	Lancaster, Pa.....					1,653	509	675				471
127	Malden, Mass.....				525		1,145	3,975				

¹ All vehicles.

DESCRIPTION OF GENERAL TABLES.

69

City number.	Table XVII—Continued. CITY.	GENERAL LICENSES.			PERMITS.							
		Horse-drawn vehicles.	Automobiles and motor cycles.	All other.	Marriage.	Street excavation.	Building.	Sewer connections and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.												
128	Augusta, Ga.	\$4,635										
129	Davenport, Iowa									\$10		
130	Topeka, Kans.					\$1,491	\$476	\$182	\$143			
131	Salem, Mass.				\$409							
132	Haverhill, Mass.				516			150				
133	Kalamazoo, Mich.						424		733	35		
134	Bay City, Mich.						134		10			
135	McKeesport, Pa.							95				\$98
136	Lincoln, Nebr.						779	295		26		
137	Racine, Wis.							64				
138	Macon, Ga.						1,457					
139	Pasadena, Cal.					1,117	1,994	1,696	616	144		192
140	Superior, Wis.						434					
141	Huntington, W. Va.		\$566				1,730	574				
142	Chelsea, Mass.				567							279
143	Woonsocket, R. I.				391							
144	Wheeling, W. Va.	2,721	7,329									
145	Newton, Mass.				426							
146	Butte, Mont.					505	1,929	3,328	1,360			
147	Montgomery, Ala.		6,037				1,087					
148	Muskogee, Okla.		1,772									124
149	Roanoke, Va.		2,222									
150	West Hoboken, N. J.				356		416	596			\$25	90
151	Galveston, Tex.	8,213	6,279				2,567			218		365
152	East Orange, N. J.				298	393		5,783				
153	Fitchburg, Mass.				443							
154	Chester, Pa.					2,988	1,023	861				
155	New Castle, Pa.					1,308				2		
156	Springfield, Mo.	815	8,583	\$2				719	948	36		
157	Perth Amboy, N. J.							982				
158	Lexington, Ky.							\$150				
160	Hamilton, Ohio.	464				259	633	58				
162	Charlotte, N. C.		1,394									
163	Decatur, Ill.						1,479					
164	Portsmouth, Va.										378	
165	Everett, Mass.				428							
166	Knoxville, Tenn.						819	1,267				62
167	Elmira, N. Y.		1,054		561							
168	San Jose, Cal.						1,169	1,008		58		
169	Joliet, Ill.							1,864	428	2		
170	Pittsfield, Mass.				317							
171	Quincy, Mass.				473		1,397					
172	Auburn, N. Y.			9	302							
173	Quincy, Ill.							1,813	575			
174	Cedar Rapids, Iowa.						1,410	590	2,836	217	35	
175	Mount Vernon, N. Y.				338							
176	New Rochelle, N. Y.				245	810						
177	Niagara Falls, N. Y.			175	652							4,721
178	Amsterdam, N. Y.				385		386					
179	Taunton, Mass.				376							
180	Jamestown, N. Y.				560							
181	Lorain, Ohio.					15	55	130				
182	Oshkosh, Wis.							160				
183	Jackson, Mich.		2					149				6
184	Lima, Ohio.					140	129	263				
185	Stockton, Cal.						737					
186	Waterloo, Iowa.									35		
187	Fresno, Cal.						1,704					
188	Shreveport, La.				143		727	303				26
189	Columbia, S. C.		1,189	51								
190	Austin, Tex.		50								128	
192	Aurora, Ill.									30		
193	Williamsport, Pa.					195		45				
194	Joplin, Mo.		7,019	7			839	325				
195	Waco, Tex.						299	334	442			
196	Orange, N. J.				213	160	1,332	492				
197	Boise, Idaho.						422	405	546			25
199	Colorado Springs, Colo.						255	15		25		
200	Brookline, Mass.				409							
201	Danville, Ill.							81				
202	Newport, Ky.	3,045					927	196				325
204	La Crosse, Wis.							967	605			
205	Council Bluffs, Iowa.					245	84		121			
206	Norristown, Pa.					53	480	786				222
207	Kenosha, Wis.							388				148
208	Ogden, Utah.					581	315	517	142			71
209	Winston-Salem, N. C.		1,706			407		121				
210	Zanesville, Ohio.						173	750				
211	Easton, Pa.											
212	Waltham, Mass.				313							
213	Madison, Wis.						1,397	1,130	1,340			

* All vehicles.

* Does not appear on Table 7, as refunds of departmental permits exceeded the receipts.

FINANCIAL STATISTICS OF CITIES.

The receipts shown in the column headed "All other" under the caption "General licenses" were derived from bicycle licenses in St. Louis and Joplin, Mo.; Pittsburgh, Pa.; Springfield, Ohio; Auburn, N. Y.; and Columbia, S. C., and from so-called permits to carry dangerous weapons in 13 cities: New York and Niagara Falls, N. Y.; Los Angeles, Oakland, San Francisco, San Diego, Cal.; Jersey City and Newark, N. J.; Providence, R. I.; St. Paul, Minn.; Bridgeport, Conn.; Springfield, Mo.; and Chicago, Ill.

Receipts from permit taxes.—Receipts from permit taxes, or those exacted in connection with the granting

of permits, are usually credited by the cities themselves to the department issuing the permit. Such receipts are included in Table 7, with the exception of receipts from permits issued by public service enterprises, which are credited to these enterprises and are tabulated in Table 11. Of the 213 cities, 193 reported receipts from permits other than those of public service enterprises.

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
New York, N. Y. (1):		Denver, Colo. (24).....	\$298	Youngstown, Ohio (59).....	\$8	Pueblo, Colo. (119).....	\$235
Masquarade ball.....	\$6,600	Sidewalk.....	293	Elevator.....	7	Sidewalks.....	125
Chicago, Ill. (2).....	16,418	Powder.....	5	To haul explosives.....	1	Dairy.....	121
Steam boiler.....	9,555	Providence, R. I. (26).....	132	Camden, N. J. (60).....	376	Garbage.....	9
Dock dredge.....	2,990	Keeping animals.....	82	Cement.....	201	New Britain, Conn. (120):	
Auction.....	1,280	Removal of dead animals.....	50	Cesspool.....	2	Explosives.....	8
Manure vault.....	1,203	Okland, Cal. (30):		Closet.....	2	San Diego, Cal. (123).....	7,729
Fireworks.....	320	Tree trimming.....	62	Des Moines, Iowa (64).....	36	Gas and electric.....	6,271
Automatic sprinkler.....	70	Birmingham, Ala. (33):		Smoke consumer.....	28	Boiler.....	1,242
Philadelphia, Pa. (3).....	9,137	Blasting.....	23	Gasoline.....	8	Dance.....	216
Elevator.....	2,340	Richmond, Va. (36):		Fort Worth, Tex. (65):		York, Pa. (125).....	471
Cleaning wells.....	6,125	Keeping goats.....	116	Cement.....	12	Cesspool.....	333
Removal of dead animals.....	672	New Haven, Conn. (38).....	3,218	Kansas City, Kans. (67):		Sidewalk.....	123
St. Louis, Mo. (4):		Water.....	3,124	Furnace.....	206	Hydrant.....	15
Slaughterhouse permits.....	72	Night soil.....	58	Yonkers, N. Y. (68).....	345	McKeesport, Pa. (135):	
Boston, Mass. (5).....	4,715	Not specified.....	36	Dance.....	345	Privy.....	98
Storage of explosives.....	3,000	Spokane, Wash. (41):		Pyrotechnic display.....	2	Pasadena, Cal. (139).....	192
Poultry.....	1,691	Blasting.....	15	Okla. City, Okla. (72):		Driveway.....	133
Stable.....	12	Paterson, N. J. (42).....	1,186	Milk permits.....	1,005	Obstruction.....	59
Transporting manure.....	12	Poultry and cattle.....	1,141	Somerville, Mass. (75):		Chelsea, Mass. (142).....	279
Cleveland, Ohio (6):		Gasoline.....	45	Garage and gasoline.....	343	Poultry.....	170
Milk and poultry.....	2,902	Fall River, Mass. (43).....	13	Hoboken, N. J. (82):		Stable.....	147
Detroit, Mich. (9):		Cattle.....	7	Storing hides.....	15	Pole.....	22
To open boulevard.....	915	Stable.....	6	Erie, Pa. (85):		Muskogee, Okla. (148):	
Los Angeles, Cal. (10).....	334	Grand Rapids, Mich. (44).....	1,470	Sidewalk.....	700	Jitney.....	124
To install boiler.....	308	Sidewalk.....	1,417	Harrisburg, Pa. (89):		West Hoboken, N. J. (150).....	90
Stable.....	20	Bill posting.....	53	Cesspool.....	54	Scavenger.....	50
Medicine vendor.....	6	Dayton, Ohio (45).....	1,108	Passaic, N. J. (91).....	408	Fat.....	40
Buffalo, N. Y. (11):		Vault cleaning.....	919	Poultry.....	397	East Orange, N. J. (152).....	365
Billboard.....	60	Fire hydrant.....	126	Special show.....	11	Poultry.....	300
San Francisco, Cal. (12):		Changing house numbers.....	63	Savannah, Ga. (92):		Scavenger.....	65
Billboard.....	181	Bridgeport, Conn. (48).....	21	Dance.....	1,420	Knorrville, Tenn. (166):	
Newark, N. J. (15):		Gasoline.....	20	Bayonne, N. J. (93).....	749	Night soil.....	62
Animal.....	3,106	Dynamite.....	1	Animal.....	666	Niagara Falls, N. Y. (177):	
New Orleans, La. (18):		Nashville, Tenn. (49).....	537	Vault.....	83	Sewer, water, and gas.....	4,721
Closet.....	1,117	Boiler.....	205	Wichita, Kans. (94).....	1,068	Jackson, Mich. (183):	
Washington, D. C. (17).....	3,603	Elevator.....	88	Sidewalk.....	1,000	Electric sign.....	6
Sewer and gas.....	3,196	Smoke.....	231	Billboard.....	56	Shreveport, La. (188):	
Fencing parkings.....	407	Furnace.....	13	Parade.....	12	Gas.....	26
Seattle, Wash. (19):		Salt Lake City, Utah (51).....	1,000	South Bend, Ind. (95).....	19	Boise, Idaho (197):	
Hunters' licenses.....	11,529	Boiler and smoke.....	220	Billboard.....	12	Sign.....	25
Jersey City, N. J. (20).....	2,628	House numbering.....	199	Cement.....	7	Newport, Ky. (202):	
Poultry.....	1,723	Sidewalk.....	581	Johnstown, Pa. (96):		Vault.....	325
Cesspool.....	905	Trenton, N. J. (54).....	24	Billboard.....	16	Norristown, Pa. (206).....	222
Kansas City, Mo. (21):		Cesspool.....	14	El Paso, Tex. (103):		Cesspool.....	207
Gas.....	4,557	Slaughtering fowls.....	10	Walk and curb.....	878	Paving.....	14
Portland, Oreg. (22).....	1,253	Reading, Pa. (58).....	2,266	Removal of dead animals.....	300	Fire plug.....	1
Sidewalk.....	950	Cesspool.....	1,029	Mobile, Ala. (111):		Kenosha, Wis. (207):	
Grading.....	140	Sidewalk.....	1,064	Sidewalk.....	150	Sidewalk.....	148
Driveway.....	82	Billboard.....	173	Atlantic City, N. J. (114).....	674	Ogden, Utah (208).....	71
Billboard.....	80	Indianapolis, Ind. (23):		Storing combustibles.....	646	House numbering.....	47
Curb iron.....	1	Tree trimming.....	16	Parade.....	28	Sidewalk.....	14
Easton, Pa. (211):				Little Rock, Ark. (116):		Curb and gutter.....	10
Blasting.....	24			Sidewalk.....	332	Blasting.....	24

Receipts from special assessments.—With the exception of property taxes, special assessments constitute the largest single revenue for the majority of the cities. Special assessments are segregated by the Bureau of 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 85 cities. They are shown in the table under the same general heading as special assessments for outlays, and the segregation of the two classes of assessments is based directly upon the general distinction between outlays and expenses. In the tabulation it was impossible in many instances to separate the interest on deferred payments of these assessments from the interest on special assessments for outlays, and where such was the case the interest receipts on these deferred payments have been tabulated under the title "Special assessments for outlays."

Receipts from special assessments for outlays.—Receipts from special assessments for outlays were reported by 201 of the 213 cities covered by this report. The outlays for which the assessments were made varied in the different cities. In the majority of the cities special assessments were levied for the construction of sewers, paving, curbing, and sidewalks; in many cities they were levied for the grading or widening of streets, the grading of hillsides, and the building of retaining walls, and for parks, bridges, and viaducts; and in some cities they were levied for the laying of water mains. Receipts from special assessments for outlays are shown under the two headings "Original levies" and "Penalties and interest."

Receipts from special charges for outlays.—In many cities there are receipts like those from special assessments for outlays which are not collected under that name nor by methods similar to those by which special assessments are collected. These receipts are compensation for laying a sidewalk, constructing a water main or sewer, or paving the street in front of a property at the request of the owner, without any levy against the property of others. All receipts in the form of special charges for such construction work similar in character to that which is paid for by special assessments are tabulated separately, and in Table 7 are shown in the column headed "Special charges for outlays." Another class of receipts allied to those above described are amounts which cities secure from street car companies for paving a certain portion of the street lying between or adjacent

to the rails, and other amounts exacted from similar corporations for meeting the cost of new bridges and strengthening old ones, where the amounts are exacted in accordance with the terms of the franchise under which the street railway company is operating. All amounts collected in this way from the corporations mentioned are reported in Table 10, under the title "Major highway privileges."

Receipts from fines and forfeits.—Receipts from fines and forfeits are classified in Table 7 as receipts from court fines and forfeits, which consist of fines imposed by courts of law and forfeits of bail, and as from commercial forfeits, which consist of forfeits of bonds and deposits guaranteeing the fulfillment of contracts, the good faith of bids, and the performance of certain acts.

Receipts from escheats.—Escheats are amounts of money received from the disposal of property the owners of which can not be ascertained or located. Receipts from escheats were reported by 75 cities.

TABLE 8.

Receipts from subventions and grants.—The total amount received as subventions and grants from other civil divisions was \$37,666,043, of which 87 per cent was for education. All of the cities covered by this report with the exception of Brookline, Mass., received subventions for education. Washington, D. C., reported a grant from the National Government of \$6,332,692, which constituted 39.9 per cent of the total revenue receipts of that city for the year 1916. This was received in accordance with the organic act of 1878, under which the United States Government assumes one-half of the principal expenditures of the District of Columbia, which is coterminous with the city of Washington.

The cities of Pennsylvania received from the state subventions derived from a tax on fire insurance premiums collected from foreign companies doing business in the state, and the amounts so received were paid out as pensions to firemen.

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

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

FINANCIAL STATISTICS OF CITIES.

City number.	Table XVIII CITY.	DONATIONS AND GIFTS FOR—											PENSION ASSESSMENTS FROM—		
		Expenses.				Outlays.				Principal of public trust funds.			Police-men.	Fire-men.	Teach-ers. ¹
		Pensions for—			All other.	Schools and libraries.	Recreation.	Charities.	All other.	Fire-men.	Edu-cation.	All other.			
		Police-men.	Fire-men.	Teach-ers. ¹											
	Grand total	\$45,879	\$54,041	\$7,711	\$346,990	\$369,231	\$607,435	\$103,667	\$33,976	\$2,125	\$90,322	\$74,872	\$675,023	\$304,442	\$1,329,335
	Group I	4,471	20,659	12	103,934	25,073	119,183	210	.....	2,050	18,859	40,602	448,133	123,649	916,093
	Group II	18,226	7,294	2,289	100,848	196,542	15,035	.....	.....	.....	61,014	.....	105,133	71,632	195,335
	Group III	2,614	7,446	3,373	50,230	26,646	262,012	18,000	23,870	75	4,700	21,770	78,596	65,946	146,191
	Group IV	17,472	15,376	2,037	38,710	35,885	26,599	16,603	5,656	.....	.....	500	27,936	24,267	55,665
	Group V	3,066	3,266	.....	53,268	85,085	184,606	68,854	4,450	.....	5,749	12,000	15,225	18,948	16,051

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$135	\$1,328	\$12	.....	.....	\$101,000	.....	.....	.....	.....	.....	\$312,170	\$73,967	\$453,648
2	Chicago, Ill.....	.....	950	.....	\$3,000	\$423	9,000	.....	.....	.....	.....	.....	117,361	30,611	157,191
3	Philadelphia, Pa.....	.....	.....	.....	3,684	.....	.....	.....	.....	.....	\$1,100	\$6,802	.....	.....	\$168,580
4	St. Louis, Mo.....	.....	916	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14,894	.....
5	Boston, Mass.....	.....	16,452	.....	11,830	.....	6,530	.....	.....	\$2,050	17,389	33,800	.....	.....	51,799
6	Cleveland, Ohio.....	4,002	1,013	.....	1,877	24,500	2,609	\$210	.....	.....	.....	.....	5,141	4,177	\$38,314
7	Baltimore, Md.....	.....	.....	.....	76	.....	.....	.....	.....	.....	370	.....	.....	.....	20,543
8	Pittsburgh, Pa.....	.....	.....	.....	78,702	150	.....	.....	.....	.....	.....	.....	.....	.....	\$4,172
9	Detroit, Mich.....	334	.....	.....	4,765	.....	44	.....	.....	.....	.....	.....	13,461	.....	21,846

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	.....	\$120	.....	\$1,438	\$55,152	.....	.....	.....	.....	.....	.....	\$20,874	\$15,461	\$359,274
11	Buffalo, N. Y.....	\$1,093	17	\$789	10,530	.....	.....	.....	.....	.....	.....	.....	18,534	.....	.....
12	San Francisco, Cal.....	.....	.....	.....	.....	.....	\$15,000	35	.....	.....	.....	.....	15,716	15,827	34,260
13	Milwaukee, Wis.....	.....	.....	.....	1,085	.....	.....	.....	.....	.....	.....	.....	8,702	3,316	25,772
14	Cincinnati, Ohio.....	913	.....	.....	50,751	24,692	.....	.....	.....	\$32,089	.....	.....	.....	.....	.....
15	Newark, N. J.....	8,704	150	.....	68	.....	.....	.....	.....	.....	.....	.....	13,633	6,010	2,470
16	New Orleans, La.....	1,030	6,832	1,500	3,558	15,500	.....	.....	.....	.....	28,925	.....	4,973	11,457	12,325
17	Washington, D. C.....	275	50	.....	33,318	.....	.....	.....	.....	.....	.....	.....	8,117	5,619	.....
18	Minneapolis, Minn.....	6,211	125	.....	100	68,067	.....	.....	.....	.....	.....	.....	1,830	3,276	61,214
19	Seattle, Wash.....	.....	.....	.....	33,131	.....	.....	.....	.....	.....	.....	.....	7,134	10,666	.....

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	.....	\$25	.....	.....	.....	.....	.....	.....	.....	.....	.....	\$6,645	\$4,497	.....
21	Kansas City, Mo.....	.....	1,229	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	8,679	.....
22	Portland, Oreg.....	\$550	.....	\$150	\$382	.....	.....	\$3,591	.....	.....	.....	.....	1,603	8,016	\$9,092
23	Indianapolis, Ind.....	30	201	108	100	.....	\$1,500	.....	.....	.....	\$3,400	.....	4,675	3,988	10,857
24	Denver, Colo.....	475	465	.....	3,765	.....	.....	.....	.....	.....	.....	.....	2,636	2,874	.....
25	Rochester, N. Y.....	15	550	.....	3,500	.....	.....	.....	.....	.....	.....	.....	8,235	8,073	18,429
26	Providence, R. I.....	.....	50	1,000	.....	.....	.....	.....	.....	.....	.....	.....	11,832	4,756	7,141
27	St. Paul, Minn.....	.....	.....	.....	307	.....	3,000	.....	.....	.....	.....	.....	507	.....	8,349
28	Louisville, Ky.....	.....	398	.....	20,845	.....	.....	.....	.....	.....	.....	.....	2,734	1,822	.....
29	Columbus, Ohio.....	106	.....	.....	2,405	.....	.....	.....	.....	.....	.....	.....	2,075	.....	15,977
30	Oakland, Cal.....	.....	.....	.....	205	\$20,000	.....	.....	.....	.....	.....	.....	5,094	7,548	.....
31	Toledo, Ohio.....	460	.....	838	.....	.....	2,700	.....	.....	.....	800	.....	1,418	.....	12,645
32	Atlanta, Ga.....	.....	.....	.....	500	.....	500	.....	.....	.....	.....	.....	.....	.....	.....
33	Birmingham, Ala.....	.....	.....	.....	.....	3,750	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	Omaha, Nebr.....	.....	200	.....	1,750	.....	5,000	.....	.....	.....	.....	.....	890	.....	\$6,250
35	Worcester, Mass.....	.....	.....	.....	.....	1,326	.....	.....	.....	.....	.....	.....	.....	.....	.....
36	Richmond, Va.....	356	.....	452	25	.....	.....	.....	.....	.....	.....	.....	7,857	.....	.....
37	Syracuse, N. Y.....	.....	.....	25	270	.....	2,000	.....	.....	.....	.....	.....	4,309	2,042	5,401
38	New Haven, Conn.....	.....	.....	.....	453	1,005	5,172	.....	.....	.....	.....	.....	.....	.....	9,577
39	Memphis, Tenn.....	.....	.....	.....	350	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
40	Scranton, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,560
41	Spokane, Wash.....	.....	250	.....	30	.....	2,600	.....	.....	.....	.....	.....	1,966	2,700	.....
42	Paterson, N. J.....	.....	200	.....	40	.....	.....	.....	.....	.....	.....	.....	1,893	1,723	.....
43	Fall River, Mass.....	.....	.....	.....	33	.....	.....	.....	.....	.....	500	.....	.....	.....	.....
44	Dayton, Ohio.....	.....	5	.....	.....	52	.....	.....	.....	.....	.....	.....	146	.....	7,830
45	Dallas, Tex.....	.....	.....	.....	.....	13	.....	.....	.....	.....	.....	.....	.....	.....	.....
46	Bridgeport, Conn.....	.....	.....	.....	5,500	.....	.....	.....	.....	.....	.....	.....	3,975	3,719	.....
47	Nashville, Tenn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	Salt Lake City, Utah.....	.....	.....	.....	950	.....	.....	1,000	.....	.....	.....	.....	.....	.....	.....
49	Cambridge, Mass.....	.....	.....	.....	855	.....	.....	4,205	.....	.....	.....	.....	.....	.....	6,845
50	Trenton, N. J.....	103	50	.....	.....	.....	.....	.....	.....	.....	.....	.....	3,379	1,255	.....
51	Hartford, Conn.....	25	85	.....	.....	.....	.....	.....	.....	.....	1,000	.....	.....	2,377	.....
52	Houston, Tex.....	.....	.....	.....	560	500	228,872	\$18,000	4,774	.....	.....	.....	.....	.....	.....
53	Tacoma, Wash.....	.....	.....	.....	250	.....	.....	.....	.....	.....	.....	.....	1,639	2,165	.....
54	Reading, Pa.....	.....	.....	600	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	7,866
55	Youngstown, Ohio.....	.....	.....	.....	2,765	.....	.....	.....	.....	75	.....	.....	.....	.....	8,730
56	Camden, N. J.....	261	115	.....	.....	.....	.....	.....	.....	.....	.....	.....	1,665	1,186	.....
57	Albany, N. Y.....	233	795	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,394	4,526	3,633
58	Springfield, Mass.....	.....	.....	.....	.....	.....	10,668	.....	.....	.....	10,000	.....	.....	.....	.....
59	Lynn, Mass.....	.....	.....	.....	4,390	.....	.....	.....	.....	.....	10,760	.....	.....	.....	.....

¹ Except as shown in footnotes.² Library employees.³ Includes \$245, collected from library employees.⁴ Fire and police.⁵ Includes \$135,298 from street cleaning department, \$13,365 from health department, and \$7,530 from supreme court.⁶ Includes \$72,321 from city employees.⁷ Employees of county.⁸ Includes \$185 from health department.⁹ Includes \$1,970 from library employees, \$3,097 from park employees, and \$2,018 from house of correction employees.¹⁰ Includes \$17,979 from civil service employees.

City number.	CITY.	DONATIONS AND GIFTS FOR—										PENSION ASSESSMENTS FROM—			
		Expenses.				Outlays.				Principal of public trust funds.		Police- men.	Fire- men.	Teach- ers. ¹	
		Pensions for—			All other.	Schools and libraries.	Recrea- tion.	Chari- ties.	All other.	Fire- men.	Edu- cation.				All other.
		Police- men.	Fire- men.	Teach- ers. ¹											

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

64	Des Moines, Iowa.....		\$220									\$730	\$1,343	
66	Lawrence, Mass.....				\$1,000									
68	Yonkers, N. Y.....	\$377	230									5,185	3,346	\$3,351
69	Schenectady, N. Y.....	274										1,179	1,171	
70	Wilmington, Del.....	3,367		\$1,487	100		\$2,889					1,114		4,491
71	Duluth, Minn.....	100			194	\$150						233	506	10,232
73	Norfolk, Va.....	2,910	3,154		1,039							2,297	303	
74	Elizabeth, N. J.....	55										1,286	873	
76	Waterbury, Conn.....				4,415				\$156					
77	St. Joseph, Mo.....		307				3,000						903	
78	Utica, N. Y.....	3,315	299				710					1,435	2,513	3,243
79	Akron, Ohio.....		35									386	300	
80	Troy, N. Y.....	1,202		550								1,346	706	2,423
82	Hoboken, N. J.....	125	35									1,869	1,269	
83	Wilkes-Barre, Pa.....													2,356
84	Fort Wayne, Ind.....											805	915	
85	Erie, Pa.....				6,000									
87	Evansville, Ind.....				237		10,000					835	840	
88	East St. Louis, Ill.....		1,401											
89	Harrisburg, Pa.....													6,399
90	Peoria, Ill.....	2,515	3,225									746	835	6,317
91	Passaic, N. J.....	125	360		992							565	466	
92	Savannah, Ga.....					20,735								
93	Bayonne, N. J.....		2,069										834	
94	Wichita, Kans.....					15,000								
95	South Bend, Ind.....	25	25									517	618	
96	Johnstown, Pa.....						10,000							
97	Brockton, Mass.....				378									
98	Sacramento, Cal.....				630							3,512		
99	Terre Haute, Ind.....	683	155									742	783	4,654
100	Holyoke, Mass.....				1,687									
101	Portland, Me.....				12,123									
104	Charleston, S. C.....						\$2,341				\$500			
105	Springfield, Ill.....				11							661	607	
106	Canton, Ohio.....													3,286
107	Chattanooga, Tenn.....		738		300							577		
108	Pawtucket, R. I.....													2,122
109	Altoona, Pa.....													
110	Corvington, Ky.....				100									
113	Sioux City, Iowa.....		50									464	524	
114	Atlantic City, N. J.....	38	68										1,527	
116	Little Rock, Ark.....				601									
117	Rockford, Ill.....		45									327	787	3,150
118	Binghamton, N. Y.....	2,361	2,492		3,752							1,125	1,290	
120	New Britain, Conn.....		200		2,297									
121	Flint, Mich.....						14,262							
123	San Diego, Cal.....		227		1,677				5,500				1,028	
124	Springfield, Ohio.....		41											3,641
126	Lancaster, Pa.....				152									
127	Malden, Mass.....				1,025									

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....											\$472	\$468	\$1,610
129	Davenport, Iowa.....					\$211								4,967
130	Topeka, Kans.....	\$37												
131	Salem, Mass.....			\$37,607										
132	Haverhill, Mass.....							\$355						
135	McKeesport, Pa.....			25										
136	Lincoln, Nebr.....						\$23,500					344	4,051	
137	Racine, Wis.....			97										
138	Macon, Ga.....						26,005				\$1,000			
139	Passadena, Cal.....			1,227										
140	Superior, Wis.....	\$45	10									488	567	
142	Chelsea, Mass.....			25										
143	Woonsocket, R. I.....	66		817								824		
146	Butte, Mont.....		50				2,000							
147	Montgomery, Ala.....					1,000								
150	West Hoboken, N. J.....											557	316	
152	East Orange, N. J.....		50			28,600						731	1,038	
153	Fitchburg, Mass.....			250										
154	Chester, Pa.....							\$3,550						1,579
156	Springfield, Mo.....				100			25,799						
157	Perth Amboy, N. J.....					30,000						387		
158	Lexington, Ky.....			300			20,000							
159	Dubuque, Iowa.....		848				1,262					379	489	
160	Hamilton, Ohio.....										\$500			2,661
162	Charlotte, N. C.....			68	15,000									

¹ Except as shown in footnotes.² Includes firemen's assessment.

FINANCIAL STATISTICS OF CITIES.

City number.	CITY.	DONATIONS AND GIFTS FOR—										PENSION ASSESSMENTS FROM—			
		Expenses.				Outlays.				Principal of public trust funds.		Police-men.	Fire-men.	Teach-ers. ¹	
		Pensions for—			All other.	Schools and libraries.	Recreation.	Charities.	All other.	Fire-man.	Edu-cation.				All other.
		Police-men.	Fire-men.	Teach-ers. ¹											
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.															
163	Decatur, Ill.		\$112			\$135							\$229	\$335	
164	Portsmouth, Va.														
166	Knoxville, Tenn.										\$1,000				
167	Elmira, N. Y.												415	439	
168	San Jose, Cal.	\$145				4,685							526		
169	Joliet, Ill.		145											346	
171	Quincy, Mass.														
172	Auburn, N. Y.	29	189										690	458	
173	Quincy, Ill.					333									
174	Cedar Rapids, Iowa.	22	290			208							274	351	
175	Mount Vernon, N. Y.	339	73										1,537	1,109	\$2,529
176	New Rochelle, N. Y.	428	643			31							906	1,368	
177	Niagara Falls, N. Y.	671	100										480	552	
178	Amsterdam, N. Y.	597	60										260	340	
180	Jamestown, N. Y.										\$249		819		
181	Lorain, Ohio.													127	
182	Oshkosh, Wis.	12	100										186	317	
183	Jackson, Mich.					21			\$7,695						
185	Stockton, Cal.												790	819	
186	Waterloo, Iowa.	25	35										214	252	
187	Fresno, Cal.													1,089	
188	Shreveport, La.	113	124										419	397	
191	Everett, Wash.												323	355	
192	Aurora, Ill.		50										300	191	
193	Williamsport, Pa.					10									1,740
194	Joplin, Mo.							\$120,000					858	788	
195	Waco, Tex.					51				\$500					
196	Orange, N. J.					2,059							456	388	
198	Lynchburg, Va.														945
199	Colorado Springs, Colo.	306	1			4,789							244	367	
203	Bellingham, Wash.		200			10							224	219	
204	La Crosse, Wis.	211	5					10,081					202	652	
205	Council Bluffs, Iowa.		25										224	264	
207	Kenosha, Wis.												206	205	
209	Winston-Salem, N. C.							9,000							
210	Zanesville, Ohio.	87						1,563							
212	Waltham, Mass.					200	\$10,226					5,000	10,000		
213	Madison, Wis.		119			48		6,200					244	291	

¹ Except as shown in footnotes.

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

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
Chicago, Ill. (2):		Milwaukee, Wis. (13):		Louisville, Ky. (28):	\$20,845	Fall River, Mass. (43):	
Parks.....	\$3,000	Museum.....	\$1,085	Employment for the un-		Playgrounds.....	\$33
Philadelphia, Pa. (3):		Cincinnati, Ohio (14):	50,751	employed.....	20,612	Bridgeport, Conn. (48):	5,500
Library.....	3,684	University.....	47,711	Parks.....	73	Library.....	5,000
Hospital.....	1,428	Recreation.....	3,040	Schools.....	65	Schools.....	500
Boston, Mass. (5):		Newark, N. J. (15):		Hospitals.....	15	Salt Lake City, Utah (51):	
Schools.....	11,830	Flowers—Memorial Day.....	68	House of Refuge.....	80	Park concerts.....	950
Libraries.....	10,530	New Orleans, La. (16):	3,558	Columbus, Ohio (29):	2,405	Cambridge, Mass. (53):	855
Apprehension of prisoners.....	600	Recreation.....	2,028	Schools.....	1,615	School.....	807
Cleveland, Ohio (6):		Streets.....	1,415	Charity.....	890	Library.....	48
Municipal orchestra.....	1,877	Almshouse.....	115	Oakland, Cal. (30):	205	Houston, Tex. (56):	560
Market house repairs.....	1,080	Washington, D. C. (17):	33,318	Library.....	200	Charity.....	100
Hospital.....	22	Education.....	35,223	Parks.....	5	Not specified.....	460
Baltimore, Md. (7):		Coffee fund.....	95	Atlanta, Ga. (32):		Tacoma, Wash. (57):	
Entertainment of guests.....	76	Minneapolis, Minn. (18):		Musio.....	500	Park concerts.....	250
Pittsburgh, Pa. (8):		Schools.....	100	Omaha, Nebr. (34):	1,750	Youngstown, Ohio (59):	
Library.....	73,702	Portland, Oreg. (22):	382	Hospitals.....	1,000	Bridges.....	2,785
Bathhouse.....	2,500	Liberty Bell.....	268	Public concerts.....	750	Lynn, Mass. (63):	
Animal rescue league.....	1,500	Bureau of health.....	100	Richmond, Va. (36):	25	Charity.....	4,390
Detroit, Mich. (9):		Schools.....	14	Baths.....	25	Lawrence, Mass. (66):	
Parks.....	4,765	Indianapolis, Ind. (23):		Syracuse, N. Y. (37):		Library.....	1,000
Los Angeles, Cal. (10):		Library.....	100	Not specified.....	270	Wilmington, Del. (70):	
Charities.....	1,192	Denver, Colo. (24):	3,765	New Haven, Conn. (38):		Parks and trees.....	100
Celebrations.....	116	Schools.....	3,140	Charity.....	453	Duluth, Minn. (71):	194
Playgrounds.....	96	Band concerts.....	625	Memphis, Tenn. (39):		Fire fund.....	162
Library.....	34	Rochester, N. Y. (25):		Parks.....	350	Welfare fund.....	32
Buffalo, N. Y. (11):		Band concerts.....	3,500	Spokane, Wash. (41):		Norfolk, Va. (73):	
Red Cross—tuberculosis.....	10,530	St. Paul, Minn. (27):		Schools.....	30	To meet deficit.....	1,039
		Parks.....	307	Paterson, N. J. (42):		Waterbury, Conn. (76):	
				School library.....	40	Manual training.....	4,415

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
Eric, Pa. (85):		Pasadena Cal. (139):	\$1,227
Schools.....	\$6,000	Charity.....	887
Evansville, Ind. (87):		Schools.....	340
Parks.....	237	Chelsea, Mass. (142):	
Pasale, N. J. (91):	922	Fourth of July celebra-	25
Library.....	900	tion.....	
Schools.....	92	Woonsocket, R. I. (143):	
Brockton, Mass. (97):	378	Training school.....	817
Charity.....		Fitchburg, Mass. (153):	
Sacramento, Cal. (98):	630	Hospital.....	250
Charity.....	625	Springfield, Mo. (156):	
Schools.....	5	Charity.....	100
Holyoke, Mass. (100):		Lexington, Ky. (158):	
Charity.....	1,687	Schools.....	300
Portland, Me. (101):		Charlotte, N. C. (162):	
Care of cemetery.....	12,123	Playgrounds.....	68
Springfield, Ill. (105):		Library.....	28
Not specified.....	11	Portsmouth, Va. (164):	
Chattanooga, Tenn. (107):		Schools.....	135
Library.....	300	San Jose, Cal. (168):	
Covington, Ky. (110):		Repair of tower.....	4,665
Parks.....	100	Parks.....	15
Little Rock, Ark. (116):		Quincy, Ill. (173):	
Cemetery.....	601	Park and boulevard as-	333
Binghamton, N. Y. (118):	3,752	sociation.....	
Hospital.....	3,382	Cedar Rapids, Iowa (174):	
City planning commis-		Christmas celebration.....	208
sion.....	370	New Rochelle, N. Y. (176):	
New Britain, Conn. (120):		Library.....	31
Parks.....	2,297	Jackson, Mich. (183):	
San Diego, Cal. (123):		Charity.....	21
Public organist.....	1,677	Williamsport, Pa. (193):	
Lancaster, Pa. (126):	182	Memorial services.....	10
Hospital.....	100	Waco, Tex. (195):	
Charity.....	52	Library.....	51
Malden, Mass. (127):	1,025	Orange, N. J. (196):	2,059
Library.....	15	Playgrounds.....	1,579
Not specified.....	1,010	Fire department.....	473
Salem, Mass. (131):	37,867	Police department.....	7
Charity.....	37,652	Colorado Springs, Colo. (199):	4,769
Lectures, picnics, and		Parks.....	2,500
assistance of unemployed	215	Library.....	1,951
McKeesport, Pa. (135):		Playgrounds.....	818
Library.....	25	Bellingham, Wash. (203):	
Racine, Wis. (137):		Library.....	10
Recreation.....	97	Waltham, Mass. (212):	
		Library.....	200

The receipts for outlays for schools and libraries, recreation, and charities, are shown separately in Table XVIII.

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
Portland, Oreg. (22):		Houston, Tex. (56):	\$4,774
Market sheds.....	\$3,891	Streets.....	
Salt Lake City, Utah (51):		Waterbury, Conn. (76):	186
Cemetery gate.....	1,000	Comfort station.....	
Cambridge, Mass. (53):		San Diego, Cal. (123):	5,500
Approach to Anderson		Highways.....	
bridge.....	4,205	Chester, Pa. (154):	
Hartford, Conn. (55):		Fire department.....	3,550
Bridge.....	10,000	Waco, Tex. (195):	
		Highways.....	900

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
Philadelphia, Pa. (3):	\$6,802	Springfield, Mass. (62):	\$10,000
Charity.....	4,750	Charity.....	
Hospital.....	2,052	Lynn, Mass. (63):	10,760
Boston, Mass. (5):	33,800	Charity.....	
Parks.....	30,500	Charleston, S. C. (104):	500
Charity.....	2,800	Orphans' home.....	
Hospital.....	500	Macon, Ga. (138):	1,000
Worcester, Mass. (35):		Charity.....	
Statue.....	10	Knoxville, Tenn. (166):	1,000
Hartford, Conn. (55):		Hospitals.....	
Charity.....	1,000	Waltham, Mass. (212):	10,000
		Charity.....	

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

TABLE 9.

Classification of general departmental receipts.—American municipalities realize considerable amounts of revenue from fees, charges, minor sales, and allied sources. These receipts are classified in this report according to the division and department by which the service was rendered. Thus classified, they are arranged in two principal divisions: (1) Those received by the general departments, by which is meant the departments, offices, and accounts of the government exclusive of the public service enterprises, and (2) those received by the public service enterprises. The receipts first mentioned are included in Table 9, and those referred to in (2) are shown in Table 11. The receipts of Table 9 are arranged in nine principal divisions, which correspond to the classification employed in tabulating the expenses and outlays for the departments, as given in Tables 12 and 18. The nine divisions mentioned are as follows: I, General Government; II, Protection to person and property; III, Conservation of health; IV, Sanitation, or promotion of cleanliness; V, Highways; VI, Charities, hospitals, and corrections; VII, Education; VIII, Recreation; IX, Miscellaneous. The arrangement of Table 12 and the text accompanying the same fully set forth the offices, departments, and accounts under each division of the classification employed in Table 9 for receipts, the arrangement of which differs but slightly from that of Table 12.

Character of receipts tabulated as from general departmental earnings.—The greater portion of the revenue receipts included in Table 9 is from fees, charges, rents, and minor sales. The revenues from the sources mentioned are what economists call "contractual" as distinguished from "compulsory" revenues tabulated as taxes, special assessments, and fines. They all involve the exchange of equivalents by which the cities receive cash in return for a benefit granted in the form of services, rents, or objects sold. The statement of the last sentence needs modification only to the extent that the price obtained for the services, rents, or objects sold may be either what economists call a "private" or "competitive" price, or a "quasi private," "monopoly," or "public" price; the former being a price fixed in an open or competitive market, and the latter being arbitrarily fixed above or below the competitive level by the government acting under circumstances that give it a monopoly of that which is furnished. The price at which the rents and sales are fixed is nearly always competitive, while that at which fees and charges for services are established is generally a "public" or a "monopoly" price, which in some cases is in excess of the actual cost of the serv-

ices rendered. Thus the fees and charges included in Table 9 are received as compensation for actual services rendered, while the so-called "license fees" and "permit fees" included in Table 7 as from taxes are collected not for work performed but for the privilege of doing something.

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

In Table 9 are included for certain cities of Groups I and II receipts from departmental fees, charges, rents, sales, and other sources, of the counties containing these cities, the amounts of which are shown in Table 4 on the county line for those cities, in the column headed "From earnings of general departments."

Receipts from rents and sales.—As receipts from rents there are included in Table 9 only amounts received for the use of real property employed principally for departmental uses. Similar rents of property used primarily as a productive enterprise are included in Table 11, and those for property held for investment purposes are tabulated in Table 10. As receipts from minor sales there are included in Table 9 receipts from the sale of discarded equipment and materials where the payments for replacement and renewal of such equipment, and the payments for the services which produced the material sold are classified as expenses. Similar sales on outlay account are tabulated in Table 22.

Receipts from other sources.—Among the receipts included in Table 9, in addition to those for fees, charges, rents, and sales, are those which are referred to as receipts from other sources. These receipts are derived principally from "contractual" revenues, the same as those from fees, charges, rents, and sales, and also include receipts which like those obtained from rents and sales are revenues the amounts of which are established in a competitive market by the operation of enterprises in connection with institutions and parks.

Amounts received as fire insurance adjustments that are expended for outlays during the same year, and amounts received on account of losses by bank failures and defalcations during the year of loss, are not

included in the table, both being included in Table 22, the first as receipts on outlay account and the second as refund receipts. Likewise, amounts received by cities on account of damages and losses to city property, if for damages and losses charged as expenses, are included in Table 9; but if for damages and losses met by outlays, are tabulated in Table 22.

TABLE 10.

Receipts from major highway privileges.—Under this designation are included in Table 10 all amounts received from corporations and individuals as compensation for the special privileges, powers, or rights granted them in the streets and alleys of cities for the purpose of providing the citizens with what are popularly called public utilities. The amounts thus tabulated have been received as compensation for what some writers have called the "operating franchise" as distinguished from the "corporate franchise" of the paying corporation or individual.

Among the receipts from major privileges in Table 10 are those from steam and street railroads for the privilege of transporting freight or passengers through or across the streets and alleys, and those from electric light and power companies, water, telegraph, and telephone companies, heat distribution and refrigeration companies, for the privilege of placing wires, pipes, poles, and other fixtures and equipment in, under, over, or across the streets, incident to the conduct of their business of furnishing public utilities. Similar receipts from private individuals or corporations for the privilege of placing wires, pipes, poles, and other fixtures and equipment in, under, over, or across the streets incident to the conduct of a business other than that of furnishing public utilities, are classed as receipts from minor highway privileges.

It should be noted that only one class of receipts for public utility enterprises is included in Table 10 as receipts from major privileges, namely, such receipts as are in return for privileges essential to the distribution of public utilities. Receipts from such enterprises or from others for privileges in streets for purposes other than providing the public with some utility are tabulated as receipts from minor highway privileges; receipts for the temporary use of land or water fronts not involving the use of a street or alley are tabulated as receipts from rents. Receipts from the same corporations and individuals which are in the nature of taxes as defined in this report are shown in Table 7 as receipts from the general property tax, special property taxes, or business taxes, according to the subject of taxation, and the method by which the taxes were levied and collected.

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

DESCRIPTION OF GENERAL TABLES.

77

City number.	CITY.	KIND OF PRIVILEGE.					
		Street railway.	Electric light and power.	Gas-light and heat.	Water works.	Tele-graph and tele-phone.	Undis-tributed and all other.
	Grand total.....	\$9,701,702	\$1,157,159	\$402,760	\$99,789	\$1,213,473	\$478,602
	Group I.....	6,123,595	798,030	73,351	.....	657,348	170,599
	Group II.....	1,011,118	83,525	.....	.....	135,937	25,394
	Group III.....	1,737,295	147,725	262,542	11,127	310,082	191,264
	Group IV.....	567,747	95,439	54,181	86,514	64,818	79,768
	Group V.....	261,647	32,388	19,656	2,148	45,288	11,577

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$1,207,958	\$15,476	\$19,450	.....	\$31,201	\$49,788
2	Chicago, Ill.....	2,967,794	598,802	52,556	.....	463,523	73,233
3	Philadelphia, Pa.....	623,586	.....	.....	.....	.....	.....
4	St. Louis, Mo.....	233,052	163,385	.....	.....	161,599	5,888
5	Boston, Mass.....	151,393	.....	.....	.....	.....	.....
6	Cleveland, Ohio.....	.....	.....	.....	.....	.....	7,930
7	Baltimore, Md.....	676,819	.....	.....	.....	.....	.....
8	Pittsburgh, Pa.....	187,728	20,367	1,075	.....	1,025	27,980
9	Detroit, Mich.....	75,665	.....	.....	.....	.....	5,780

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$25,055	.....	.....	.....	\$34,128	\$14,843
11	Buffalo, N. Y.....	165,883	.....	.....	.....	.....	.....
12	San Francisco, Cal.....	88,269	.....	.....	.....	71,526	10
13	Milwaukee, Wis.....	1,194	.....	.....	.....	.....	.....
14	Cincinnati, Ohio.....	359,054	\$10,172	(¹)	.....	.....	.....
15	Newark, N. J.....	280,915	.....	.....	.....	.....	.....
16	New Orleans, La.....	69,075	500	.....	.....	30,183	10,241
17	Washington, D. C.....	20,254	.....	.....	.....	.....	.....
18	Minneapolis, Minn.....	11,419	.....	.....	.....	.....	.....
19	Seattle, Wash.....	.....	72,853	.....	.....	100	300

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$154,415	.....	.....	.....	.....	.....
21	Kansas City, Mo.....	132,743	\$7,918	\$34,152	.....	\$41,438	\$10,010
22	Portland, Ore.....	317,788	.....	.....	.....	4,379	3,731
23	Indianapolis, Ind.....	40,909	.....	81,674	.....	12,000	.....
24	Denver, Colo.....	61,027	\$54,273	(¹)	.....	.....	2,660
25	Rochester, N. Y.....	189,201	.....	.....	.....	.....	.....
26	Providence, R. I.....	121,520	6,050	.....	.....	31,464	34,987
27	St. Paul, Minn.....	10,270	.....	.....	.....	.....	123,867
28	Louisville, Ky.....	81,818	1,850	(¹)	.....	5,889	.....
29	Columbus, Ohio.....	\$11,504	(¹)	.....	.....	.....	.....
30	Oakland, Cal.....	8,119	.....	.....	.....	20,640	.....
31	Toledo, Ohio.....	1,622	.....	.....	.....	.....	328
32	Atlanta, Ga.....	38,188	.....	.....	.....	1,962	.....
33	Birmingham, Ala.....	3,600	.....	.....	.....	.....	1,668
34	Omaha, Nebr.....	62,099	29,472	108,887	.....	33,677	.....
35	Worcester, Mass.....	20,430	.....	.....	.....	.....	.....
36	Richmond, Va.....	73,347	12,980	.....	.....	23,186	.....
37	New Haven, Conn.....	2,640	.....	.....	.....	.....	.....
38	Memphis, Tenn.....	.....	.....	.....	.....	1,551	.....
39	Scranton, Pa.....	11,725	.....	.....	.....	.....	.....
40	Spokane, Wash.....	21,685	4,000	5,601	.....	3,050	2,414
41	Paterson, N. J.....	46,401	11,365	10,688	\$10,157	3,062	.....
42	Fall River, Mass.....	11,592	.....	.....	.....	.....	.....
43	Grand Rapids, Mich.....	14,677	.....	.....	.....	.....	.....
44	Dayton, Ohio.....	20,088	6,442	.....	.....	.....	.....
45	Dallas, Tex.....	9,359	169	500	.....	10,194	2,586
46	San Antonio, Tex.....	5,419	.....	.....	.....	104	3,000
47	Nashville, Tenn.....	42,851	.....	17,048	.....	11,082	.....
48	New Bedford, Mass.....	12,787	.....	.....	.....	.....	.....
49	Salt Lake City, Utah.....	.....	.....	.....	.....	.....	1,800
50	Lowell, Mass.....	16,445	.....	.....	.....	.....	.....
51	Cambridge, Mass.....	14,229	.....	.....	.....	.....	.....
52	Trenton, N. J.....	43,553	.....	.....	.....	.....	.....
53	Hartford, Conn.....	31,256	.....	.....	.....	.....	.....
54	Houston, Tex.....	18,872	13,442	4,492	.....	89,674	955
55	Tacoma, Wash.....	18,431	1,065	.....	.....	6,491	1,537
56	Reading, Pa.....	36,077	.....	.....	.....	.....	.....
57	Youngstown, Ohio.....	940	.....	.....	.....	.....	.....
58	Camden, N. J.....	54,686	.....	.....	970	5,241	1,721
59	Albany, N. Y.....	471	.....	.....	.....	.....	.....
60	Springfield, Mass.....	21,454	.....	.....	.....	.....	.....
61	Lynn, Mass.....	34,356	.....	.....	.....	.....	.....

¹ Amounts received from gaslight and heat privileges included with those received from electric light and power privileges.

² Amounts received from electric light and power privileges included with those received from street railway privileges.

³ Total amount received from privileges does not agree with amount reported in Table 10 as received from major highway privileges, because of refund of \$2,866 to water company.

City number.	CITY.	KIND OF PRIVILEGE.					
		Street railway.	Electric light and power.	Gas-light and heat.	Water works.	Tele-graph and tele-phone.	Undis-tributed and all other.

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

64	Des Moines, Iowa.....	.....	\$7,685	\$10,570	.....	.....	\$159
65	Lawrence, Mass.....	\$17,601	.....	.....	.....	.....	.....
66	Kansas City, Kans.....	35,028	.....	7,299	.....	.....	\$243
67	Yonkers, N. Y.....	5,550	.....	.....	.....	.....	.....
68	Wilmington, Del.....	1,598	.....	.....	.....	.....	.....
69	Duluth, Minn.....	.....	438	.....	.....	.....	759
70	Oklahoma City, Okla.....	201	14,969	(¹)	.....	.....	3,144
71	Norfolk, Va.....	\$29,897	(¹)	.....	.....	.....	.....
72	Elizabeth, N. J.....	25,683	6,581	4,501	\$3,631	4,810	100
73	Somerville, Mass.....	11,061	.....	.....	.....	.....	.....
74	Waterbury, Conn.....	54,832	.....	.....	.....	.....	.....
75	St. Joseph, Mo.....	7,965	.....	.....	.....	6,534	.....
76	Utica, N. Y.....	.....	.....	.....	.....	.....	1
77	Akron, Ohio.....	200	.....	.....	.....	.....	.....
78	Troy, N. Y.....	25,608	.....	.....	.....	.....	.....
79	Manchester, N. H.....	28,382	.....	.....	.....	.....	6,000
80	Hoboken, N. J.....	20,122	5,957	3,768	1,121	2,925	.....
81	Wilkes-Barre, Pa.....	1,682	.....	.....	.....	.....	.....
82	Fort Wayne, Ind.....	5,252	.....	.....	.....	4,125	.....
83	Erie, Pa.....	237	.....	.....	.....	.....	986
84	Jacksonville, Fla.....	18,478	.....	.....	.....	.....	2,880
85	Evansville, Ind.....	585	19,897	.....	.....	.....	7,702
86	East St. Louis, Ill.....	.....	.....	.....	75,938	.....	200
87	Harrisburg, Pa.....	31,938	.....	.....	.....	.....	.....
88	Peoria, Ill.....	1,728	.....	.....	.....	.....	1,000
89	Passaic, N. J.....	60,453	2,553	3,395	3,235	1,118	.....
90	Bayonne, N. J.....	11,914	4,073	6,342	.....	1,713	.....
91	Wichita, Kans.....	.....	.....	4,404	.....	.....	.....
92	South Bend, Ind.....	17	.....	.....	.....	.....	500
93	Johnstown, Pa.....	5,202	600	1,000	.....	.....	.....
94	Brockton, Mass.....	18,065	.....	.....	.....	.....	.....
95	Sacramento, Cal.....	2,463	.....	.....	.....	.....	.....
96	Terre Haute, Ind.....	.....	.....	.....	.....	.....	718
97	Holyoke, Mass.....	5,508	.....	.....	.....	.....	.....
98	Portland, Me.....	1,375	.....	.....	.....	.....	.....
99	El Paso, Tex.....	1,491	.....	.....	.....	.....	.....
100	Springfield, Ill.....	9,507	.....	.....	.....	.....	188
101	Canton, Ohio.....	1,903	.....	.....	.....	.....	.....
102	Chattanooga, Tenn.....	\$6,836	(¹)	.....	.....	.....	.....
103	Pawtucket, R. I.....	14,440	704	5,239	.....	.....	.....
104	Altoona, Pa.....	282	43	1,030	.....	.....	.....
105	Covington, Ky.....	9,150	.....	.....	.....	.....	.....
106	Mobile, Ala.....	2,569	6,207	593	.....	.....	25
107	Berkeley, Cal.....	2,862	9,642	.....	.....	.....	6,337
108	Sioux City, Iowa.....	4,017	120,419	(¹)	.....	.....	4,049
109	Atlantic City, N. J.....	.....	.....	.....	.....	.....	31,024
110	Saginaw, Mich.....	2,766	.....	.....	.....	.....	106
111	Little Rock, Ark.....	11,516	.....	5,000	.....	.....	4,108
112	Rockford, Ill.....	4,341	3,197	.....	.....	.....	818
113	Binghamton, N. Y.....	400	.....	.....	.....	.....	.....
114	Fueblo, Colo.....	4,478	.....	.....	.....	.....	.....
115	Tampa, Fla.....	31,669	.....	.....	.....	.....	9,123
116	San Diego, Cal.....	.....	.....	.....	.....	.....	26,484
117	Springfield, Ohio.....	3,681	.....	.....	.....	.....	.....
118	York, Pa.....	9,478	2,524	406	2,589	.....	1,117
119	Lancaster, Pa.....	3,000	.....	.....	.....	.....	500
120	Malden, Mass.....	8,733	.....	.....	.....	.....	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

121	Augusta, Ga.....	\$13,333	.....	.....	.....	.....	\$1,038
122	Topeka, Kans.....	6,566	.....	\$125	.....	.....	.....
123	Salem, Mass.....	5,355	.....	.....	.....	.....	.....
124	Haverhill, Mass.....	8,403	.....	.....	.....	.....	.....
125	Kalamazoo, Mich.....	228	.....	.....	.....	.....	.....
126	McKeesport, Pa.....	25,348	.....	.....	.....	.....	72
127	Lincoln, Nebr.....	3,400	\$782	.....	.....	.....	3,710
128	Macon, Ga.....	\$4,615	725	.....	.....	.....	\$7,000
129	Pasadena, Cal.....	806	.....	.....	.....	.....	4,728
130	Superior, Wis.....	832	.....	.....	.....	.....	.....
131	Huntington, W. Va.....	1,665	898	.....	.....	.....	1,088
132	Chelsea, Mass.....	3,556	.....	.....	.....	.....	200
133	Woonsocket, R. I.....	9,593	.....	.....	.....	.....	4,361
134	Wheeling, W. Va.....	6,744	.....	.....	.....	.....	.....
135	Newton, Mass.....	7,285	.....	.....	.....	.....	.....

FINANCIAL STATISTICS OF CITIES.

City number.	Table XIX—Contd.	KIND OF PRIVILEGE.						City number.	CITY.	KIND OF PRIVILEGE.					
		Street railway.	Electric light and power.	Gas-light and heat.	Water works.	Tele-graph and tele-phone.	Undis-tributed and all other.			Street railway.	Electric light and power.	Gas-light and heat.	Water works.	Tele-graph and tele-phone.	Undis-tributed and all other.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—continued.															
146	Butte, Mont.	\$200	\$600		\$400	\$300		178	Amsterdam, N. Y.	\$200					
147	Montgomery, Ala.					1,000		179	Taunton, Mass.	7,109					
149	Roanoke, Va.	13,684	(1)	\$613	743	3,971		180	Jamestown, N. Y.	3,098				\$818	
150	West Hoboken, N. J.	9,795	\$4,425	(2)	1,005	294		181	Lorain, Ohio	390		\$300			
151	Galveston, Tex.	22,495				1,600	\$1,552	182	Oshkosh, Wis.	1,000	(1)				
152	East Orange, N. J.	10,859	4,811	6,829		2,883		185	Stockton, Cal.	4,570					
153	Fitchburg, Mass.	5,127						186	Waterloo, Iowa	321				100	
154	Chester, Pa.	7,368						187	Fresno, Cal.	1,469					
155	New Castle, Pa.	13,923	(1)					190	Austin, Tex.	21		17			
156	Springfield, Mo.					1,000		192	Aurora, Ill.	6,014	\$1,000	(2)		1,286	
157	Perth Amboy, N. J.	7,148				25		195	Waco, Tex.	521					
158	Lexington, Ky.			50		2,700		196	Orange, N. J.	5,155	4,556	3,567		1,803	
161	Lansing, Mich.		783					197	Boise, Idaho		1,232				
162	Charlotte, N. C.	6,203						198	Lynchburg, Va.			580		800	
164	Portsmouth, Va.	10,215	(1)					199	Colorado Springs, Colo.	933	3,049			1,924	
165	Everett, Mass.	5,439		5,258		47		200	Brookline, Mass.	5,946					
166	Knoxville, Tenn.							202	Newport, Ky.	500					
167	Elmira, N. Y.	1,750	(1)					203	Bellingham, Wash.	1,257				910	
168	San Jose, Cal.	481				500		204	La Crosse, Wis.	249	704			\$51	
169	Joliet, Ill.	1,500	\$1,000	(2)				205	Council Bluffs, Iowa		\$7,161	(2)		6,486	
170	Pittsfield, Mass.	5,054						206	Norristown, Pa.	2,500				1,333	
171	Quincy, Mass.	6,060						207	Kenosha, Wis.		\$682	(2)			
172	Quincy, Ill.	4,001		2,817				208	Ogden, Utah	552				1,000	
173	Mount Vernon, N. Y.	4,648						211	Easton, Pa.					600	
176	New Rochelle, N. Y.	4,349						203	Waltham, Mass.	3,004				861	
177	Niagara Falls, N. Y.					300		212					44		

City number.	CITY.	KIND OF PRIVILEGE.					
		Street railway.	Electric light and power.	Gas-light and heat.	Water works.	Tele-graph and tele-phone.	Undis-tributed and all other.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—continued.							
178	Amsterdam, N. Y.	\$200					
179	Taunton, Mass.	7,109					
180	Jamestown, N. Y.	3,098				\$818	
181	Lorain, Ohio	390		\$300			
182	Oshkosh, Wis.	1,000	(1)				
185	Stockton, Cal.	4,570					
186	Waterloo, Iowa	321				100	
187	Fresno, Cal.	1,469					
190	Austin, Tex.	21		17			
192	Aurora, Ill.	6,014	\$1,000	(2)		1,286	
195	Waco, Tex.	521					
196	Orange, N. J.	5,155	4,556	3,567		1,803	
197	Boise, Idaho		1,232				
198	Lynchburg, Va.			580		800	
199	Colorado Springs, Colo.	933	3,049			1,924	
200	Brookline, Mass.	5,946					
202	Newport, Ky.	500					
203	Bellingham, Wash.	1,257				910	\$51
204	La Crosse, Wis.	249	704				
205	Council Bluffs, Iowa		\$7,161	(2)		6,486	
206	Norristown, Pa.	2,500				1,333	
207	Kenosha, Wis.		\$682	(2)			
208	Ogden, Utah	552				1,000	600
211	Easton, Pa.						861
212	Waltham, Mass.	3,004				44	

¹ Amounts received from electric-light and power privileges included with those received from street-railway privileges.

² Amount received from gas-light and heat privileges included with those received from electric-light and power privileges.

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
New York, N. Y. (1):	\$49,788	Los Angeles—Continued.		Birmingham, Ala. (33):	\$1,628	Terre Haute, Ind. (99):	
Pipe lines.	39,204	Cold storage.	\$901	Steam-heating company.	1,368	Heating company.	\$718
Wires and cables (Brooklyn bridge).	7,770	Storage and warehouse.	995	Railroads.	300	Mobile, Ala. (111):	
Tubes.	1,617	Fire alarms.	739			Railroads.	155
Stage omnibuses.	847	Messenger.	15	Spokane, Wash. (41):	2,414	Atlantic City, N. J. (114):	31,024
Dummy engines.	350	South Water Co.	3	Heating company.	2,000	Railroad.	1,934
Chicago, Ill. (2):	73,233	Not specified.	8,504	Messenger service.	414	Undistributed.	29,090
Freight tunnel.	38,457	San Francisco, Cal. (12):		Railroad.	2,586	Saginaw, Mich. (115):	106
Signal service.	23,101	Electric protective company.	10	San Antonio, Tex. (47):	3,000	Heating company.	106
Mail tubes.	8,534	New Orleans, La. (16):	10,241	Railroad.	2,000	Little Rock, Ark. (116):	562
Conduits (heat and power companies).	3,141	Ferry.	6,846	Salt Lake City, Utah (51):	1,800	Railroad.	
St. Louis, Mo. (4):	5,888	Railroad.	3,395	Railroad.	955	Tampa, Fla. (122):	9,128
Refrigeration and cold storage.	3,698	Seattle, Wash. (19):		Houston, Tex. (56):	1,537	Railroads.	
Pneumatic tube company.	1,690	Right of way and old track.	300	Tacoma, Wash. (57):	1,517	San Diego, Cal. (123):	26,484
Water bath company.	500	Kansas City, Mo. (21):	10,010	Railroad.	20	Not specified.	
Cleveland, Ohio (6):	7,930	Steam-heat conduits.	8,891	Heating company.		York, Pa. (125):	1,117
Rent of bridge.		Cold-storage conduits.	923	Camden, N. J. (60):	1,721	Steam-heating company.	
Pittsburgh, Pa. (8):	27,980	Electric wire conduits.	196	Railroads.	243	Macon, Ga. (138):	7,000
Wire privileges.	12,170	Portland, Oreg. (22):	3,731	Viaduct.	3,144	Railroads.	
Bridge toll.	11,490	Steam railroad.	3,676	Oklahoma City, Okla. (72):		Huntington, W. Va. (141):	200
Pipe lines.	2,278	Heating company.	55	Railroad.		Wharf and storage company.	
Railroads.	2,042	Denver, Colo. (24):	2,660	Elizabeth, N. J. (74):	100	Galveston, Tex. (151):	1,632
Detroit, Mich. (9):	5,780	Steam-heating company.		Railroad.		Railroads.	
Union depot franchise.		Providence, R. I. (26):	34,987	Utica, N. Y. (78):	1	Bellingham, Wash. (203):	51
Los Angeles, Cal. (10):	14,843	Railroads.	123,867	Railroad.	6,000	Dock franchise.	
Pipe line.	3,686	St. Paul, Minn. (27):		Manchester, N. H. (81):	986	Norristown, Pa. (204):	1,333
		Undistributed.		Railroads.		Steam-heating company.	
		Toledo, Ohio (31):	328	Erie, Pa. (85):		Ogden, Utah (208):	600
		Railroad.		Heating company.		Railroad.	
						Easton, Pa. (211):	861
						Steam-heating company.	

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

these grants are made to those occupying lands adjoining the street or alley for such uses of the street or alley as (1) to maintain vaults or other structures under the sidewalk, street, or alley; (2) to

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

Table 10 shows a total of \$840,955 as receipts from minor highway privileges. Of this aggregate, New York, N. Y., reported \$247,847, or 29.5 per cent, and Chicago, Ill., reported \$409,787, or 48.7 per cent. Of the amount last mentioned, it is possible that, owing to the lack of correct or fully

descriptive designations in local accounts, a small portion should have been reported under other headings in Table 10 or in other tables. Of the 213 cities covered by this report, only 74, or 34.7 per cent, reported receipts from minor highway privileges. In the cities reporting receipts from minor highway privileges the right of the city corporation to the highway extends to the building line, while in the majority of cities from which no receipts were reported that right extends only to the curb line.

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

City number.	CITY.	KIND OF PRIVILEGE.						
		Vend- ors' stands.	Street signs and awn- ings.	Spur tracks and sid- ings.	Pipes and con- duits.	Vaults and tun- nels.	Stor- age of build- ing ma- terial.	Undis- trib- uted and all other.
	Grand total..	\$57,925	\$59,764	\$95,629	\$3,963	\$193,097	\$11,909	\$388,648
	Group I.....	67,489	52,244	84,212	100	188,340	2,040	350,998
	Group II.....		5,481	2,000	1,230	3,229	5,625	25
	Group III.....	16,790	1,617	8,857	1,112	865	3,540	17,973
	Group IV.....	392	207	560	341	663	568	1,383
	Group V.....	3,254	215		1,200		136	18,269

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.		\$38,062			\$184,322		\$25,463
2	Chicago, Ill.	\$41,833		\$56,394				311,560
3	Philadelphia, Pa.		494			2,429	\$2,040	
4	Boston, Mass.	25,656	8,320					76
5	Baltimore, Md.		5,368	865	\$100	1,589		13,646
6	Pittsburgh, Pa.			26,953				253

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.				\$498		\$1,457	
11	Buffalo, N. Y.		\$5,431					
12	Milwaukee, Wis.						3,856	
13	New Orleans, La.			\$2,000	250	\$1,648		
14	Washington, D. C.				485			\$17
15	Minneapolis, Minn.					1,581		
16	Seattle, Wash.		50				312	8

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.			\$7,857				
21	Kansas City, Mo.		\$300					\$943
22	Indianapolis, Ind.							
23	Denver, Colo.		365	600				265
24	Rochester, N. Y.							
25	Providence, R. I.	\$4,323				\$865		
26	St. Paul, Minn.	474						
27	Louisville, Ky.							550
28	Columbus, Ohio.							48
29	Toledo, Ohio.		415					
30	Omaha, Nebr.							9,324
31	New Haven, Conn.					\$1,736		
32	Scranton, Pa.	225						
33	Paterson, N. J.		70				100	
34	Dayton, Ohio.	11,668						
35	Dallas, Tex.				\$120			5,673
36	New Bedford, Mass.		194					
37	Balt Lake City, Utah.		233					
38	Cambridge, Mass.			400				
39	Houston, Tex.				115			677

City number.	CITY.	KIND OF PRIVILEGE.						
		Vend- ors' stands.	Street signs and awn- ings.	Spur tracks and sid- ings.	Pipes and con- duits.	Vaults and tun- nels.	Stor- age of build- ing ma- terial.	Undis- trib- uted and all other.

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—continued.

57	Tacoma, Wash.	\$100						
58	Reading, Pa.						\$1,174	\$4
59	Camden, N. J.		\$40		\$877		440	460

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

64	Des Moines, Iowa.							\$59
65	Yonkers, N. Y.				\$150	\$663	\$358	
66	Schenectady, N. Y.							90
67	Wilmington, Del.						135	
68	Norfolk, Va.				150			
69	Somerville, Mass.		\$110					
70	Waterbury, Conn.			\$95			75	
71	Hoboken, N. J.							75
72	Fort Wayne, Ind.							170
73	Bayonne, N. J.				3			
74	Wichita, Kans.				38			319
75	Sacramento, Cal.			290				
76	Chattanooga, Tenn.							25
77	Altoona, Pa.							10
78	Sioux City, Iowa.							25
79	Atlantic City, N. J.							250
80	Saginaw, Mich.		60					
81	Little Rock, Ark.		37	175				
82	Binghamton, N. Y.							10
83	Pueblo, Colo.	\$392						
84	San Diego, Cal.							350

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

130	Topeka, Kan.	\$22						
131	Kalamazoo, Mich.		\$31					
132	Lincoln, Nebr.	199						\$471
133	Macon, Ga.	2,663						
134	Wheeling, W. Va.		120					
135	Butte, Mont.							17,397
136	Roanoke, Va.		50					
137	Galveston, Tex.	150			\$700			
138	Chester, Pa.							28
139	Lansing, Mich.	120						
140	Everett, Mass.	100						
141	Quincy, Ill.		10					
142	New Rochelle, N. Y.							7
143	Shreveport, La.				500			
144	Colorado Springs, Colo.		4					
145	Norristown, Pa.						\$138	28
146	Easton, Pa.							338

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.	CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
New York, N. Y. (1):	\$25,463	Columbus, Ohio (29):	
Bridges.....	10,327	Areaways.....	\$48
Wireless stations.....	5,600	Omaha, Nebr. (34):	
Subway.....	4,500	Areaways and subways..	9,324
Temporary stands.....	2,652	Dallas, Tex. (46):	
Platforms and scales.....	901	Undistributed.....	5,673
Foundations.....	558	Houston, Tex. (56):	
Bay windows and ornamental projections.....	392	Rent of space.....	677
Drinking fountains.....	216	Erection of poles.....	420
Trestles.....	194	Reading, Pa. (53):	
Ducts.....	100	Areaway.....	4
Steam roller.....	18	Camden, N. J. (60):	
Steam company.....	5	Permits to run wires.....	469
Chicago, Ill. (2):	311,560	Erection of poles.....	347
Miscellaneous use of streets and alleys.....	273,705	Des Moines, Iowa (64):	
Bay windows and canopies.....	10,611	Areaway.....	59
Bridges over streets.....	18,587	Schenectady, N. Y. (69):	
Public scales.....	4,814	Gasoline pump.....	90
Bulkheads and platforms.....	3,843	Hoboken, N. J. (82):	
Boston, Mass. (5):		Bridge over street.....	75
Dumping privilege.....	76	Fort Wayne, Ind. (84):	
Baltimore, Md. (7):	13,646	Gasoline tanks.....	170
Drains.....	2,560	Wichita, Kans. (94):	
Bay windows.....	2,436	Gasoline and air pumps.....	319
Chutes and platforms.....	2,243	Chattanooga, Tenn. (107):	
Superstructures.....	1,668	Viaduct over street.....	25
Areaways.....	1,664	Altoona, Pa. (109):	
Lights.....	726	Compressing company.....	10
Tanks.....	676	Sioux City, Iowa (113):	
Kiosks.....	675	Rent of alley.....	25
Subway.....	316	Atlantic City, N. J. (114):	
Steps.....	275	Erection of poles.....	250
Barber poles.....	203	Binghamton, N. Y. (118):	
Not specified.....	195	Areaway.....	10
Pittsburgh, Pa. (8):		San Diego, Cal. (123):	
Public scales.....	253	Rent of track.....	350
Washington, D. C. (17):		Lincoln, Nebr. (136):	
Not specified.....	17	Areaway.....	471
Seattle, Wash. (19):		Butte, Mont. (146):	
Advertising on bridge.....	8	Ore tramways.....	17,397
Indianapolis, Ind. (23):		Not specified.....	63
Refuse cans.....	943	Chester, Pa. (154):	
Rochester, N. Y. (25):		Erection of poles.....	28
Not specified.....	285	New Rochelle, N. Y. (176):	
Louisville, Ky. (28):		Areaway.....	7
Permits to run wires.....	550	Norristown, Pa. (206):	
Not specified.....	50	Erection of poles.....	28
		Easton, Pa. (211):	
		Erection of poles.....	338

Receipts from rents of municipal investment properties.—The receipts from rents tabulated in Table 10 comprise all amounts collected as compensation for the use of lands or other property not employed for general departmental purposes. These receipts are separated into two classes—those from the properties of public trust 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 \$32,470 received from sinking funds reported for Baltimore, Md.

Included with the receipts from rents of sinking and public trust funds for municipal uses, of which mention is here made, are certain receipts of Chicago, Ill., St. Louis, Mo., and Baltimore, Md., aggregating \$51,574, which were received by these funds as rents of their investment properties from the departments and enterprises of the cities.

Receipts from interest.—Table 10 includes all interest receipts of the general treasury and of the separate funds of the cities covered by this report except (1) interest on taxes and special assessments, which is included in Table 7; and (2) accrued interest on original loans, which is shown in Table 22.

The first column of the interest section of Table 10 shows the total revenue receipts from interest, or the total receipts from interest, less receipts in error later corrected by refund payments, and accrued interest on original sales of debt obligations. These revenue receipts are arranged in four groups: Those received on current deposits, on investments and deposits of investment funds, on investments and deposits of sinking funds, and on investments and deposits of public trust funds. In this section of the table are included the interest receipts of sinking and investment funds and public trust funds for municipal uses that were paid by the divisions of the government of the city to these funds as interest on their debt obligations held as investments. For further explanation, see introductory text, pages 24 and 40. The aggregate of such transfer receipts for the cities covered by the report was \$20,626,280, of which \$11,016,831, or 53.4 per cent., was reported by New York, N. Y.

TABLE 11.

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

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

Receipts of public service enterprises.—The total revenue receipts shown in Table 11 for the different classes of public service enterprises include all revenue receipts of these enterprises recorded in the city books, with the exception of interest from current deposits. The receipts shown in Table 11 in the column headed "All other enterprises" are shown separately in Table XXI, which follows.

City number.	Table XXI CITY.	REVENUE RECEIPTS FROM—			
		Ferries.	Toll bridges.	City farms.	Miscellaneous.
	Grand total.....	\$1,121,813	\$445,811	\$16,754	\$2,810,733
	Group I.....	1,121,813	392,947		9,182
	Group II.....				2,484,325
	Group III.....				62,174
	Group IV.....		9,821	1,483	62,086
	Group V.....		43,043	15,271	192,966
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.					
1	New York, N. Y.....	\$1,014,849	\$392,947		
5	Boston, Mass.....	106,071			\$9,182
7	Baltimore, Md.....	893			
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.					
12	San Francisco, Cal.....				\$1,992,124
16	New Orleans, La.....				390,921
19	Seattle, Wash.....				101,250
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.					
22	Portland, Oreg.....				\$50,004
24	Denver, Colo.....				1,113
30	Oakland, Cal.....				11,057
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.					
104	Charleston, S. C.....				\$60,973
110	Covington, Ky.....		\$9,821		
120	New Britain, Conn.....				1,113
123	San Diego, Cal.....			\$1,483	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.					
128	Augusta, Ga.....				\$58,812
129	Davenport, Iowa.....				6,102
139	Pasadena, Cal.....			\$15,271	
180	Jamestown, N. Y.....				18,877
188	Shreveport, La.....		\$28,425		
189	Columbia, S. C.....				94,084
202	Newport, Ky.....		9,821		
204	La Crosse, Wis.....		4,797		
209	Winston-Salem, N. C.....				5,385
213	Madison, Wis.....				8,708

The receipts shown under the heading "Miscellaneous" in Table XXI were for the following enterprises: Boston, Mass., city record; San Francisco, Cal., street railway; New Orleans, La., public belt railroad; Seattle, Wash., street railway; Portland, Oreg., harbor pilotage and towage; Denver, Colo., irrigation ditch; Oakland, Cal., water-front development; Charleston, S. C., county dispensary, \$54,031, powder magazine, \$1,742, and West End improvement, \$5,200; New Britain, Conn., ice plant; Augusta, Ga., canal; Davenport, Iowa, levee; Jamestown, N. Y., gravel pit; Columbia, S. C., county dispensary; Winston-Salem, N. C., abattoir; and Madison, Wis., quarry.

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TABLE 12.

Payments for general departmental expenses.—In Table 12 are presented statistics showing payments for the accrued expenses of the various cities during 1916, 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 56.5 per cent of the total payments for governmental costs, as shown in Table 6. They are given in Table 12 in sufficient detail to show the relative expenses of the several departments and branches of work in each city, and to provide data for comparing the expense payments for a given object in one city with the corresponding payments in other cities.

These payments are arranged in 10 general groups or divisions, to each of which is given a specific designation, and the payments recorded in each of these divisions are subdivided according to specific purpose. In making comparisons of the data for individual cities from Table 12, it should be noted that while the payments shown in that table for the main groups of departments or divisions, as they have been called above, are fairly accurate and hence comparable, those for some of the individual objects of expenditure are less exact. For example, the expenses for the care and repair of bridges can not in all cities be segregated from the expenses for the care and repair of streets, pavements, and curbing; hence the individual items of highway expenses are less accurate than the aggregate of all highway expenses. Other items of expense more or less inaccurate by reason of imperfect classification by individual cities are the expenses for street cleaning and snow removal. In some cities the streets are cleaned by an independent street-cleaning department, while in others this work is performed by the health department or street department. Where this is done by a department having a variety of functions and the segregation of the items of expense for the different functions is not made by the local authorities, it is often difficult or impossible for the agents of the Bureau of the Census to secure correct statistical data. It must not be inferred, therefore, in the case of objects of expenditures here mentioned that a blank in Table 12 necessarily means that there were no expenditures for the purpose indicated by the column heading.

A large number of cities made payments in 1916 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 is tabulated as for the health department, although in several cases some of them are tabulated as for outdoor poor relief and for hospitals.

Among the payments included in Division V are those of 11 cities of Groups I and II, as parts of the payments of the counties in which these cities are located, for the maintenance of roads and bridges outside the cities. The inclusion of these payments, though lessening the comparability in certain instances, makes the aggregate payments of the given cities more comparable with those of such cities as New York, N. Y., and New Orleans, La., which have many miles of similar roads and many similar structures within the city limits.

Imperfect statements of expenses.—In the last column of certain of the divisions of Table 12 are included payments that could not be distributed to the individual items of the division, owing to imperfect local accounts. As a rule, these amounts are not large, but until all cities are awake to the value of comparable statistics a degree of noncomparability between individual cities as to detailed items can not be entirely overcome.

The figures of Table 12 and other tables of this report will be this year as in previous years more or less disappointing to all who are interested in securing comparable statements of costs on the basis of such units as square yards for caring for, maintaining, or constructing streets, cleaning streets, etc. The Bureau of the Census finds it impossible with the appropriations at its disposal to compile comparable figures of this character; but it hopes that engineers and all others who appreciate the value of such statements and are anxious for their compilation will cooperate with it in urging upon city officials the necessity for keeping accounts and making local reports in sufficient detail to provide the data for the census report as now presented and also to allow the presentation of detailed data so classified as to permit, with the general data relating to area, contents, etc., the compilation of comparable data of unit costs.

Comparability of statistics of expenses of 1916 with those of previous years.—In reports for years prior to 1911 payments to retired policemen, firemen, and teachers, as pensions and gratuities, and payments to associations of municipal employees providing such pensions were tabulated as expenses of the police

departments, fire departments, and public schools. Beginning with the report of this series for the fiscal year 1911, these payments are included in Division X, under the heading "Pensions and gratuities." The amounts of these payments were given in separate columns in the reports for 1902 to 1908, inclusive, but are not shown separately for 1909 and 1910. To the extent of these payments the figures under the three departments and also in Division X are not comparable with the figures of preceding years. The data contained in the reports for 1902 to 1908 permit of making comparisons for individual cities between the present reports and those reports. To make similar comparisons between this report and those for 1909 and 1910, deductions should be made from the totals for police department, fire department, and school expenses as reported in these years of amounts somewhat less than the payments for pensions shown in Table 12.

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 12, are included in the various columns under the general heading "Other general executive offices and accounts." Under this heading are reported all payments for the expenses of general governmental offices and commissions which could not be identified with any of the offices specifically mentioned, the payments for which are included in the columns of Table 12 which precede the columns here referred to.

Included with the offices thus reported are the general offices having authority over the departments and subdivisions of the service the expenses of which are arranged in Table 12 in two or more of the 10 principal divisions of that table. Table XXII, which follows, classifies, by cities, under a number of different headings the amounts included in the column headed "All other."

City number.	CITY.	Total.	PAYMENTS FOR EXPENSES OF—					
			City messenger's office.	Charter commission.	Board of contract and supply.	Welfare commission.	Public utilities commission.	All other.
Table XXII								
	Grand total.....	\$1,111,589	\$36,958	\$40,741	\$13,439	\$38,934	\$141,893	\$339,624
	Group I.....	475,357	8,681	4,062	.....	17,195	27,556	417,863
	Group II.....	321,367	.....	1,423	.....	.....	103,795	216,149
	Group III.....	215,384	7,427	34,525	3,842	21,739	10,294	137,557
	Group IV.....	59,010	10,813	.....	9,597	.....	248	38,352
	Group V.....	40,471	10,037	731	.....	.....	.....	29,703

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$7,383	.....	.....	.....	.....	.....	\$7,383
2	Chicago, Ill.....	183,455	.....	\$4,062	.....	.....	.....	184,423
3	Philadelphia, Pa....	139,849	.....	.....	.....	.....	.....	139,849
4	St. Louis, Mo.....	69,632	.....	.....	.....	\$9,557	\$18,490	32,605
5	Boston, Mass.....	17,846	\$8,681	.....	.....	.....	.....	9,165
6	Cleveland, Ohio....	20,992	.....	.....	.....	8,638	9,066	3,288
7	Baltimore, Md.....	14,998	.....	.....	.....	.....	.....	14,998
8	Pittsburgh, Pa.....	20,377	.....	.....	.....	.....	.....	20,377
9	Detroit, Mich.....	5,775	.....	.....	.....	.....	.....	5,775

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal....	\$28,015	.....	.....	.....	.....	.....	\$28,015
11	Buffalo, N. Y.....	14,896	.....	\$1,423	.....	.....	.....	13,473
12	San Francisco, Cal....	89,274	.....	.....	.....	.....	.....	89,274
13	Milwaukee, Wis....	18,494	.....	.....	.....	.....	.....	18,494
15	Newark, N. J.....	36,874	.....	.....	.....	.....	.....	36,874
16	New Orleans, La....	17,275	.....	.....	.....	.....	.....	17,275
17	Washington, D. C....	83,162	.....	.....	.....	.....	\$75,418	12,744
19	Seattle, Wash.....	28,377	.....	.....	.....	.....	28,377	.....

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

21	Kansas City, Mo....	\$21,158	.....	.....	.....	\$7,507	.....	\$13,651
22	Portland, Oreg.....	69,074	.....	.....	.....	.....	.....	69,074
24	Denver, Colo.....	14,545	.....	.....	.....	4,251	\$10,294	.....
31	Toledo, Ohio.....	2,528	.....	.....	.....	.....	.....	1,893
35	Worcester, Mass....	1,973	\$1,973	.....	.....	.....	.....	.....
36	Richmond, Va.....	34,863	.....	33,355	.....	.....	.....	1,508
37	Syracuse, N. Y.....	5,339	.....	.....	.....	.....	.....	5,339
38	New Haven, Conn....	1,041	.....	97	.....	.....	.....	944
39	Memphis, Tenn.....	1,671	.....	.....	.....	.....	.....	1,671
43	Fall River, Mass....	583	583	.....	.....	.....	.....	.....
45	Dayton, Ohio.....	23,463	.....	.....	.....	8,392	.....	17,071
46	Dallas, Tex.....	3,589	.....	.....	.....	3,689	.....	.....
48	Bridgeport, Conn....	438	.....	438	.....	.....	.....	.....
50	New Bedford, Mass....	680	680	.....	.....	.....	.....	.....
51	Salt Lake City, Utah.....	9,909	.....	.....	.....	.....	.....	9,909
52	Lowell, Mass.....	1,398	1,398	.....	.....	.....	.....	.....
53	Cambridge, Mass....	3,487	2,793	.....	.....	.....	.....	694

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

66	Lawrence, Mass....	\$1,226	\$1,226	.....	.....	.....	.....	.....
68	Yonkers, N. Y.....	2,277	.....	.....	.....	.....	.....	.....
69	Schenectady, N. Y....	2,228	.....	.....	.....	.....	1,911	.....
70	Wilmington, Del....	148	.....	.....	.....	.....	.....	.....
73	Norfolk, Va.....	19,584	.....	.....	.....	.....	.....	.....
75	Somerville, Mass....	2,080	2,080	.....	.....	.....	.....	.....
78	Utica, N. Y.....	2,972	.....	.....	.....	.....	.....	.....
80	Troy, N. Y.....	2,602	.....	.....	.....	.....	.....	.....
81	Manchester, N. H....	1,217	1,217	.....	.....	.....	.....	.....
97	Brockton, Mass....	1,040	1,040	.....	.....	.....	.....	.....
100	Holyoke, Mass.....	1,714	1,714	.....	.....	.....	.....	.....
101	Portland, Me.....	1,989	1,989	.....	.....	.....	.....	.....
106	Canton, Ohio.....	220	.....	.....	.....	.....	.....	.....
116	Little Rock, Ark....	600	.....	.....	.....	.....	.....	.....
117	Rockford, Ill.....	981	.....	.....	.....	.....	.....	.....
123	San Diego, Cal.....	8,398	.....	.....	.....	.....	.....	.....
124	Springfield, Ohio....	8,189	.....	.....	.....	.....	.....	.....
127	Malden, Mass.....	1,547	1,547	.....	.....	.....	.....	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

131	Salem, Mass.....	\$5,080	\$1,114	.....	.....	.....	.....	\$3,966
132	Haverhill, Mass....	249	249	.....	.....	.....	.....	.....
136	Lincoln, Nebr.....	900	.....	.....	.....	.....	.....	.....
138	Macon, Ga.....	780	.....	.....	.....	.....	.....	.....
140	Superior, Wis.....	1,161	.....	.....	.....	.....	.....	.....
142	Chelsea, Mass.....	2,143	2,143	.....	.....	.....	.....	.....
143	Woonsocket, R. I....	800	800	.....	.....	.....	.....	.....
144	Wheeling, W. Va....	6,902	.....	.....	.....	.....	.....	.....
145	Newton, Mass.....	1,455	1,305	.....	.....	.....	.....	.....
149	Roanoke, Va.....	588	.....	.....	.....	.....	.....	.....
153	Fitchburg, Mass....	685	685	.....	.....	.....	.....	.....
162	Charlotte, N. C....	1,000	.....	.....	.....	.....	.....	.....
165	Everett, Mass.....	1,063	1,063	.....	.....	.....	.....	.....
171	Quincy, Mass.....	547	250	.....	.....	.....	.....	.....
176	New Rochelle, N. Y.	293	.....	.....	.....	.....	.....	.....
177	Niagara Falls, N. Y.	4,471	.....	.....	.....	.....	.....	.....
179	Taunton, Mass.....	1,728	1,728	.....	.....	.....	.....	.....
183	Jackson, Mich.....	6,696	.....	.....	.....	.....	.....	.....
192	Aurora, Ill.....	243	.....	.....	.....	.....	.....	.....
208	Ogden, Utah.....	2,399	.....	.....	.....	.....	.....	.....
210	Zanesville, Ohio....	588	.....	.....	.....	.....	.....	.....
212	Waltham, Mass.....	700	700	.....	.....	.....	.....	.....

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

CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
New York, N. Y. (1):— Art Commission.....	\$7,883	Portland, Oreg. (22):— Bureau of surveys..... Port commission.....	\$69,074 56,893 12,181
Chicago, Ill. (2):— Board of public improve- ments..... Bureau of maps..... Commission of electricity. Bureau of transportation. Bureau of statistics and municipal library..... Commission on sewage disposal and water power development..... Commission of fire, police, schools, and civil serv- ice.....	184,423 73,985 43,457 30,523 28,111 7,232 5,202 913	Toledo, Ohio (31):— Board of control..... Richmond, Va. (36):— Administrative board..... Syracuse, N. Y. (37):— Bureau of gas and elec- tricity..... New Haven, Conn. (38):— Commission of perma- nent paving..... Buildingline commission. Memphis, Tenn. (39):— City stenographer..... Dayton, Ohio (45):— City manager.....	1,893 1,508 5,339 944 503 441 1,671 17,071
Philadelphia, Pa. (3):— County commissioners..... Electrical bureau..... Director of health and charities..... Bureau of city property. Art jury.....	139,849 47,025 40,632 28,717 20,215 3,240	Salt Lake City, Utah (51):— Supervision of abstracts. Recorder..... Cambridge, Mass. (53):— Workingmen's compen- sation executive..... Hartford, Conn. (55):— Board of street commis- sioners..... Juvenile commission..... Houston, Tex. (56):— Architect..... Houston foundation..... Albany, N. Y. (61):— City marshal..... Springfield, Mass. (62):— Municipal transportation commission..... Schenectady, N. Y. (69):— Board of estimate and apportionment.....	9,909 1,200 8,709 604 8,885 8,000 885 5,588 3,364 2,224 1,310 20 315
St. Louis, Mo. (4):— Efficiency board..... Director of streets and sewers..... Complaint board.....	32,605 21,477 8,000 3,108	Norfolk, Va. (73):— Board of control..... Bureau of municipal re- search..... Board of local improve- ments..... Utica, N. Y. (75):— Board of estimate and apportionment..... Canton, Ohio (106):— Board of control..... Little Rock, Ark. (116):— Board of public affairs..... Rockford, Ill. (117):— Board of local improve- ments..... San Diego, Cal. (123):— Manager of operations..... Springfield, Ohio (124):— City manager..... Salem, Mass. (131):— Rebuilding commission..... Lincoln, Nebr. (136):— Excise board..... Macon, Ga. (138):— City stenographer..... Superior, Wis. (140):— City statistician..... Wheeling, W. Va. (144):— Board of control..... Newton, Mass. (145):— Registrar of labor..... Roanoke, Va. (149):— Special committee to legislature..... Charlotte, N. C. (162):— Executive board..... Quincy, Mass. (171):— Board of survey..... Niagara Falls, N. Y. (177):— Industrial commission..... Jackson, Mich. (183):— City manager..... Amurra, Ill. (193):— Board of local improve- ments..... Ogden, Utah (208):— Clerk to commission..... Zanesville, Ohio (210):— Board of control.....	19,494 15,519 3,548 417 165 220 600 8,398 8,180 3,966 900 780 1,161 6,902 150 588 1,000 297 4,471 6,696 243 2,399 150
Baltimore, Md. (7):— Harbor board..... Factory site commission. Legislative reference. Board of public improve- ments.....	14,998 6,634 4,080 3,804 500	Pittsburgh, Pa. (8):— Architect..... Information and com- plaint bureau..... Art commission..... Revision of building laws	20,377 11,932 3,493 3,408 1,543
Detroit, Mich. (9):— File and index clerk..... Custodian of city records. Liquor commission..... Charter petition..... Commission on equal- ization of salaries.....	5,775 2,720 1,638 600 441 378	Los Angeles, Cal. (10):— Bureau of surveys..... Efficiency commission..... Art commission..... Buffalo, N. Y. (11):— Terminal station com- mission.....	28,015 14,441 13,225 249 13,473
San Francisco, Cal. (12):— Board of surveys..... Bureau of complaints..... Bureau of architects..... Milwaukee, Wis. (13):— Bureau of municipal re- search..... Newark, N. J. (15):— Street and water com- mission.....	36,274 59,698 17,098 12,480 18,494 36,874	New Orleans, La. (16):— Board of liquidation..... Bureau of municipal re- search..... Washington, D. C. (17):— Architect..... Kansas City, Mo. (21):— Fire and water commis- sion..... Research bureau.....	17,275 14,925 2,350 12,744 12,651 7,047 6,604

Payments for expenses of register of deeds and mortgages.—Among the payments included in Table 12 are those for the expenses of cities for the office of public administrator, register of deeds, and recorder, whose duties are, with 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 a portion of the county payments with those of the city corporation. These payments are shown in a column under a descriptive heading in Division II of Table 12.

Payments for expenses of inspection for protection to person and property.—American cities employ officers called "inspectors" who are vested with police powers for enforcing a great variety of laws. The salaries and expenses of these officers who are employed in enforcing the laws which have as their primary purpose to secure protection to person and property are reported in Table 12, Division II, under the general heading "Inspection service." Table XXIII, which follows, analyzes the amounts shown in the column headed "All other."

City number.	Table XXIII CITY.	PAYMENTS FOR EXPENSES FOR INSPECTION OF—					
		Total.	Eleva- tors.	Oil.	Gas.	Tena- ments.	All other.
	Grand total.....	\$1,188,315	\$64,901	\$29,102	\$68,113	\$720,849	\$305,305
	Group I.....	1,029,871	42,625	16,084	42,204	667,730	231,228
	Group II.....	61,886	6,541	9,120	5,393	16,764	24,083
	Group III.....	59,286	14,093	890	16,865	3,748	23,790
	Group IV.....	25,677	819	2,920	3,169	1,197	17,472
	Group V.....	11,695	823	58	477	1,410	8,797

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.	\$787,196	.....	.....	.....	\$681,636	\$105,560
2	Chicago, Ill.	132,785	.....	\$16,084	\$37,735	.....	78,966
3	Philadelphia, Pa.	49,018	\$38,615	.....	.....	10,403	.....
4	St. Louis, Mo.	26,079	.....	.....	.....	.....	26,079
6	Cleveland, Ohio.	21,453	4,010	.....	.....	.....	17,443
7	Baltimore, Md.	6,797	.....	.....	.....	5,691	106
8	Pittsburgh, Pa.	2,808	.....	.....	2,808	.....	.....
9	Detroit, Mich.	4,735	.....	.....	1,661	.....	3,074

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.	\$21,394	.....	\$9,120	\$2,842	.....	\$9,422
11	Buffalo, N. Y.	13,964	.....	.....	.....	\$12,264	1,700
12	San Francisco, Cal.	5,418	.....	.....	.....	.....	5,418
13	Milwaukee, Wis.	6,541	\$6,541	.....	.....	.....	.....
14	Cincinnati, Ohio.	4,500	.....	.....	.....	4,500	.....
15	Newark, N. J.	2,836	.....	.....	.....	.....	2,836
16	New Orleans, La.	1,840	.....	.....	.....	.....	1,840
17	Washington, D. C.	2,556	.....	.....	2,556	.....	.....
18	Minneapolis, Minn.	2,847	.....	.....	.....	.....	2,847

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.	\$3,890	.....	.....	.....	.....	\$3,890
21	Kansas City, Mo.	10,582	\$2,367	.....	\$5,431	.....	2,784
22	Portland, Oreg.	227	.....	.....	.....	.....	227
24	Denver, Colo.	7,915	1,675	.....	.....	.....	6,240
26	Providence, R. I.	800	.....	\$800	.....	.....	.....

¹ Includes electricity.

City number.	Table XXIII—Continued. CITY.	Total.	PAYMENTS FOR EXPENSES FOR INSPECTION OF—				
			Elevators.	Oil.	Gas.	Tenements.	All other.

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—contd.

27	St. Paul, Minn.	\$2,230	\$1,200				\$1,030
28	Louisville, Ky.	7,553	1,500		\$6,053		
29	Columbus, Ohio.	3,245				\$2,448	797
34	Omaha, Nebr.	2,185			2,185		
35	Worcester, Mass.	1,200	1,200				
38	New Haven, Conn.	1,300				1,300	
39	Memphis, Tenn.	2,047			2,047		
40	Scranton, Pa.	3,483	1,259				892
41	Spokane, Wash.	1,790	1,790				
47	San Antonio, Tex.	1,100					1,100
49	Nashville, Tenn.	3,741	744				3,841
51	Salt Lake City, Utah.	3,841					
52	Lowell, Mass.	2,122	1,026				1,096
53	Cambridge, Mass.	1,149			1,149		
56	Houston, Tex.	1,183					1,183
57	Tacoma, Wash.	610					610

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

65	Fort Worth, Tex.	\$1,006			\$1,006		
68	Yonkers, N. Y.	2,259					\$2,259
70	Wilmington, Del.	1,600		\$1,000	500		
72	Oklahoma City, Okla.	2,802					2,802
74	Elizabeth, N. J.	480					480
75	Somerville, Mass.	774	\$774				
76	Waterbury, Conn.	1,197				\$1,197	
86	Jacksonville, Fla.	1,529					1,529
88	East St. Louis, Ill.	1,221	21	1,200			
90	Peoria, Ill.	632					632
100	Holyoke, Mass.	24	24				
103	El Paso, Tex.	2,970					2,970
105	Springfield, Ill.	720		720			
112	Berkeley, Cal.	6,255					6,255
113	Sioux City, Iowa	1,566			1,566		
116	Saginaw, Mich.	642			97		545

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

132	Haverhill, Mass.	\$504	\$504				
134	Bay City, Mich.	477			\$477		
140	Superior, Wis.	150					\$150
145	Newton, Mass.	103	103				
148	Muskogee, Okla.	1,669					1,669
153	Fitchburg, Mass.	12		\$12			
163	Decatur, Ill.	900					900
168	San Jose, Cal.	1,555					1,555
179	Taunton, Mass.	166	166				
188	Shreveport, La.	1,363					1,363
194	Joplin, Mo.	1,360					1,360
200	Brookline, Mass.	3,110				\$1,410	1,700
208	Ogden, Utah	78		78			
212	Waltham, Mass.	50	50				
213	Madison, Wis.	100					100

* Includes boiler.

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

CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
----------------------------------------------	---------	----------------------------------------------	---------

New York, N. Y. (1):	\$105,560	Columbus, Ohio (29):	
Combustibles.	61,720	Dance hall.	\$797
Bureau of encumbrances.	32,503	Scranton, Pa. (40):	
Photometric station.	11,077	Coal.	\$802
Explosive commission.	260	San Antonio, Tex. (47):	
Chicago, Ill. (2):	78,966	Automobile.	1,100
Public utilities.	66,515	Salt Lake City, Utah (51):	
Not specified.	12,451	Bureau of mechanical inspection.	3,841
St. Louis, Mo. (4):		Lowell, Mass. (52):	
Board of engineers and boiler inspection.	26,079	Gas pipe.	1,096
Cleveland, Ohio (6):	17,443	Houston, Tex. (56):	
Dance hall.	1,520	Sidewalk.	1,183
Not specified.	15,923	Tacoma, Wash. (57):	
Baltimore, Md. (7):	106	Undistributed.	610
Motor vehicle headlights.	3,074	Yonkers, N. Y. (68):	
Combustibles.	9,422	Combustibles.	2,259
Los Angeles, Cal. (10):		Oklahoma City, Okla. (72):	
Housing commission.	1,183	Undistributed.	2,802
Buffalo, N. Y. (11):	1,700	Elizabeth, N. J. (74):	
Dance hall.	5,418	Dance hall.	480
San Francisco, Cal. (12):		Jacksonville, Fla. (86):	
Light and water inspection.	3,780	Undistributed.	1,529
Horticultural inspection.	1,638	Peoria, Ill. (90):	
Newark, N. J. (15):		Not specified.	632
Trolley cars.	2,836	El Paso, Tex. (103):	
New Orleans, La. (16):	1,840	Jitney.	2,970
Factory.	2,847	Berkeley, Cal. (112):	
Minneapolis, Minn. (18):	1,200	Undistributed.	6,255
Conduit.	1,647	Saginaw, Mich. (115):	
Street car.	3,890	Not specified.	545
Jersey City, N. J. (20):	2,784	Superior, Wis. (140):	
Excise inspectors.	327	Jitney.	150
Kansas City, Mo. (21):	6,240	Muskogee, Okla. (148):	
Factory.	1,030	Not specified.	1,669
Portland, Oreg. (22):		Decatur, Ill. (163):	
Motor bus.		Not specified.	900
Denver, Colo. (24):		San Jose, Cal. (168):	
Permit inspection.		Undistributed.	1,555
St. Paul, Minn. (27):		Shreveport, La. (188):	
Sign.		Plumbing and gas.	1,363
		Joplin, Mo. (194):	
		Building and plumbing.	1,360
		Brookline, Mass. (200):	
		Gas fittings.	1,700
		Madison, Wis. (213):	
		Steamboat and launch.	100

Payments for expenses of miscellaneous protection to person and property.—All payments for expenses of protection to person and property that are not readily classified under the more specific headings of Division II of Table 12 are presented under the general heading "Other protection to person and property."

The payments thus tabulated are those for the salaries and expenses paid to city officials, boards, and commissions with various designations, and those paid

FINANCIAL STATISTICS OF CITIES.

to various private associations and organizations for securing protection to person and property. The pur-

poses of the payments shown in the column "All other" are set forth, by cities, in Table XXIV, which follows:

City number.	CITY.	PAYMENTS FOR EXPENSES FOR—					
		Total.	Morgue.	Harbor master.	Inspection of animals.	Flood protection.	All other.
Table XXIV							
	Grand total.....	\$1,128,232	\$75,633	\$14,681	\$7,375	\$135,721	\$804,822
	Group I.....	644,048	43,992	897		340	598,819
	Group II.....	292,995	31,473	1,103	3,139	104,080	153,200
	Group III.....	91,791		8,114	1,050	13,877	68,750
	Group IV.....	73,932	168	3,357	1,447	11,942	57,018
	Group V.....	25,466		1,210	1,739	5,482	17,035
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.							
1	New York, N. Y.....	\$296,359	\$5,000				\$291,359
2	Chicago, Ill.....	230,937					230,937
3	Philadelphia, Pa.....	25,133	3,233				21,900
4	St. Louis, Mo.....	4,811					
5	Boston, Mass.....	10,167	5,850				4,317
6	Cleveland, Ohio.....	3,938	2,784				1,154
7	Baltimore, Md.....	10,031	2,031				8,000
8	Pittsburgh, Pa.....	25,973	17,907			\$340	7,726
9	Detroit, Mich.....	36,699	2,376	\$997			33,426
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.							
10	Los Angeles, Cal.....	\$116,764			\$1,235	\$64,642	\$50,887
11	Buffalo, N. Y.....	46,393	\$8,669			39,438	276
12	San Francisco, Cal.....	8,687	7,629				958
13	Milwaukee, Wis.....	2,386	1,250	\$1,103	33		
14	Cincinnati, Ohio.....	39,379	3,044				36,335
15	New Orleans, La.....	4,744	4,744				
16	Washington, D. C.....	52,523	1,250				51,273
17	Minneapolis, Minn.....	4,548	2,673		1,871		4
18	Seattle, Wash.....	17,681	4,214				13,467
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.							
21	Kansas City, Mo.....	\$4,531					\$4,531
22	Portland, Oreg.....	4,588		\$2,580			2,008
23	Indianapolis, Ind.....	4,699				\$4,699	
24	Denver, Colo.....	1,417					1,417
25	Rochester, N. Y.....	9,164					9,164
26	Providence, R. I.....	2,193		2,193			30
27	Louisville, Ky.....	2,444				424	2,020
28	Columbus, Ohio.....	3,912				3,912	
29	Toledo, Ohio.....	25					25
32	Atlanta, Ga.....	2,950					2,950
34	Omaha, Nebr.....	1,885					1,885
35	Worcester, Mass.....	21					21
36	Richmond, Va.....	599					599
37	Syracuse, N. Y.....	980				770	190
38	New Haven, Conn.....	1,176		426		750	
39	Memphis, Tenn.....	300					300
40	Scranton, Pa.....	3,580					3,580
41	Spokane, Wash.....	164					164
43	Fall River, Mass.....	545			\$500		45
44	Grand Rapids, Mich.....	5,105				3,352	1,753
46	Dallas, Tex.....	25,154					25,154
47	San Antonio, Tex.....	2,116					2,116
48	Bridgeport, Conn.....	1,837		1,390			447
50	New Bedford, Mass.....	402		352	50		
52	Lowell, Mass.....	650			500		150
53	Cambridge, Mass.....	50					50
54	Trenton, N. J.....	200					200
55	Hartford, Conn.....	220					220
56	Houston, Tex.....	7,596					7,596
57	Tacoma, Wash.....	953		953			
60	Camden, N. J.....	2,107					2,107
62	Springfield, Mass.....	45					45
63	Lynn, Mass.....	250		250			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.							
65	Fort Worth, Tex.....	\$3,073					\$1,088
66	Lawrence, Mass.....	789			\$644		145
67	Kansas City, Kans.....	10					10
69	Schenectady, N. Y.....	8,518					8,518
70	Wilmington, Del.....	100		\$100			
71	Duluth, Minn.....	546		300			246
72	Oklahoma City, Okla.....	85					85
73	Norfolk, Va.....	2,075	\$168				1,907
79	Akron, Ohio.....	8,691				8,691	
81	Manchester, N. H.....	37					37
82	Hoboken, N. J.....	210					210
84	Fort Wayne, Ind.....	735				735	
88	East St. Louis, Ill.....	406				406	
90	Peoria, Ill.....	288					288
91	Passaic, N. J.....	1,173					1,173
92	Savannah, Ga.....	1,291					1,291
93	Bayonne, N. J.....	1,214					1,214
94	Wichita, Kans.....	1,022				1,022	
97	Brooklyn, Mass.....	653			653		
99	Terre Haute, Ind.....	2,530					2,530
100	Holyoke, Mass.....	448					448
101	Portland, Me.....	1,157		1,157			
103	El Paso, Tex.....	43					43
111	Mobile, Ala.....	1,000					1,000
113	Sioux City, Iowa.....	695					695
114	Atlantic City, N. J.....	35,125					35,125
120	New Britain, Conn.....	63					63
122	Tampa, Fla.....	5					5
123	San Diego, Cal.....	1,800		1,800			
127	Malden, Mass.....	150				150	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.							
129	Davenport, Iowa.....	\$256					\$256
130	Topeka, Kans.....	238					238
131	Salem, Mass.....	393			\$193	\$200	
132	Haverhill, Mass.....	801			549	250	
137	Racine, Wis.....	7					7
138	Macon, Ga.....	300					300
139	Pasadena, Cal.....	865					865
142	Chelsea, Mass.....	190				190	
145	Newton, Mass.....	274					274
151	Galveston, Tex.....	2,153					2,153
153	Fitchburg, Mass.....	400				400	
154	Chester, Pa.....	351					351
155	New Castle, Pa.....	1,102					1,102
157	Perth Amboy, N. J.....	72			72		
158	Lexington, Ky.....	1,000					1,000
164	Portsmouth, Va.....	1,500					1,500
165	Everett, Mass.....	200				200	
167	Elmira, N. Y.....	836					836
170	Pittsfield, Mass.....	784					784
171	Quincy, Mass.....	200				200	
174	Cedar Rapids, Iowa.....	1,794					1,794
175	Mount Vernon, N. Y.....	1,906					1,906
176	New Rochelle, N. Y.....	300			300		
179	Taunton, Mass.....	509				299	210
186	Waterloo, Iowa.....	3,203					3,203
190	Austin, Tex.....	664					664
195	Waco, Tex.....	1,882					1,882
197	Boise, Idaho.....	2,201					2,201
198	Lynchburg, Va.....	10					10
199	Colorado Springs, Colo.....	25					25
201	Danville, Ill.....	150					150
203	Bellingham, Wash.....	96				96	
207	Kenosha, Wis.....	601					601
212	Waltham, Mass.....	150					150

DESCRIPTION OF GENERAL TABLES.

87

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

CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
New York, N. Y. (1).....	\$291,359	Cincinnati, Ohio (14)—Con.		Dallas, Tex. (46).....	\$25,154	Holyoke, Mass. (100).....	\$448
Commission of records.....	192,739	Damage to sheep.....	\$644	Investigation of public utilities.....	21,380	Fighting forest fires.....	443
Public administration.....	45,848	Board of examiners of moving picture operators.....	295	Fire marshal.....	1,551	Bounty.....	5
Board of Inebriety.....	40,993	Removal of unsafe building.....	153	Moving picture censor.....	1,310	El Paso, Tex. (103):	
United States life-saving corps.....	11,779			Legal bureau.....	913	Information bureau.....	43
Chicago, Ill. (2).....	230,937	Washington, D. C. (17).....	51,273	San Antonio, Tex. (47).....	2,116	Mobile, Ala. (111):	
Fire prevention bureau.....	71,160	Surveyor's office.....	33,770	Fire marshal.....	1,278	Powder magazine.....	1,000
Department of public welfare.....	45,820	Insurance board.....	11,147	Complaint clerk.....	840	Sioux City, Iowa (113):	
Commission on moral conditions.....	30,499	Enforcement of eight-hour law.....	4,500	Bridgeport, Conn. (48):		Fire marshal.....	695
Telephone complaint bureau.....	28,924	Automobile board.....	1,703	Vice commission.....	447	Atlantic City, N. J. (114).....	35,125
Commission on unemployed.....	25,272	Enforcement of game and fish laws.....	15	Lowell, Mass. (52):		Life guards.....	35,105
Recovery of bodies, East-land disaster.....	15,532	Removal of unsafe building.....	79	Fish warden.....	150	Harbor commission.....	20
Commission on morals.....	4,608	Child labor badges.....	54	Cambridge, Mass. (53):		New Britain, Conn. (120).....	63
Commission on crime.....	3,818	Minneapolis, Minn. (18):		Game warden.....	50	Damage done by dogs.....	45
Examining masons' contracts.....	2,191	Hay investigation.....	4	Trenton, N. J. (54):		Fighting forest fires.....	16
Testing fenders on motor cars.....	1,756	Seattle, Wash. (19).....	13,467	Passaic valley gas litigation.....	200	Bounty.....	2
Wrecking dangerous buildings.....	1,049	Game warden.....	10,271	Hartford, Conn. (55):		Tampa, Fla. (122):	
Life-preserving camp.....	281	Drainage district.....	1,533	Fence viewing.....	220	Examining chauffeurs.....	5
Vice commission.....	27	Fish hatchery.....	1,200	Houston, Tex. (56).....	7,596	Davenport, Iowa (123):	
Philadelphia, Pa. (3):		Horticultural expert.....	463	Investigation of gas and telephone rates.....	4,000	Tearing down wall.....	256
Fire marshal.....	21,900	Kansas City, Mo. (21):		Fire marshal.....	1,599	Topeka, Kans. (130):	
Boston, Mass. (5).....	4,317	Dance hall and moving picture inspection.....	4,531	Travelers' aid.....	1,050	Examining chauffeurs.....	238
Superintendent of peddlers.....	2,734	Portland, Oreg. (22).....	2,008	Moving picture censor.....	947	Haverhill, Mass. (132):	
Inspector of minors' licenses.....	1,500	Grapplers.....	1,254	Camden, N. J. (60).....	2,107	Fish warden.....	5
Recovering of dead bodies.....	50	Moving picture censor.....	754	Moving picture censor.....	1,107	Racine, Wis. (137):	
Removing condemned house.....	13	Denver, Colo. (24).....	1,417	Veterinary for fire and police department.....	1,000	Moving picture censor.....	7
Cleveland, Ohio (6):		Horticulturist.....	1,200	Springfield, Mass. (62):		Macon, Ga. (138):	
Damage to sheep.....	1,154	Public trustee.....	217	Fish warden.....	48	Travelers' aid.....	300
Baltimore, Md. (7):		Rochester, N. Y. (25).....	9,164	Fort Worth, Tex. (65).....	1,985	Pasadena, Cal. (139).....	865
State industrial accident commission.....	8,000	Fire marshal.....	9,034	Fire marshal.....	1,535	Fighting forest fires.....	847
Pittsburgh, Pa. (8).....	7,726	Examining midwives.....	130	Freight bureau.....	300	Moving picture censor.....	18
Board of fire prevention.....	3,375	Providence, R. I. (26):		Travelers' aid.....	150	Newton, Mass. (145):	
Bureau of public morals.....	2,432	Viewer of fences.....	30	Galveston, Tex. (151).....		Search for bodies.....	274
Damage to stock.....	1,145	Louisville, Ky. (28).....	2,020	Burying the dead after storm.....		Galveston, Tex. (151).....	2,153
Bounty.....	767	Vice commission.....	2,000	Fire marshal.....	145	Fire marshal.....	1,034
Fire marshal.....	7	Removal of dangerous house.....	20	River boom.....	100	Chester, Pa. (154):	
Detroit, Mich. (9).....	33,426	Toledo, Ohio (31):		Fish warden.....	45	Installation of meters—legal expense.....	351
Telephone investigation.....	26,997	Recovery of dead body.....	25	Lawrence, Mass. (66).....		New Castle, Pa. (155):	
County drain commission.....	2,900	Atlanta, Ga. (32).....	2,950	River boom.....	100	Investigation of water rates.....	1,102
Game warden.....	1,467	Freight bureau.....	2,500	Examination of electricians.....	10	Lexington, Ky. (158):	
Removal of wrecked vessel.....	1,062	Travelers' aid.....	450	Schenectady, N. Y. (69):		Vice commission.....	1,000
Los Angeles, Cal. (10).....	50,887	Omaha, Nebr. (34).....	1,835	City electrician.....	8,518	Portsmouth, Va. (164):	
Horticultural commission.....	28,078	Fire warden.....	1,536	Duluth, Minn. (71):	246	Harbor commission.....	1,500
Forestry.....	4,866	Examining elevator operators.....	349	Lighting canal piers.....	199	Pittsfield, Mass. (170):	
Moving-picture censor.....	2,560	Worcester, Mass. (35):	21	Water for ship canal building.....	47	Fighting forest fires.....	784
Fish and game protection.....	1,049	Fire warden.....		Oklahoma City, Okla. (72).....	85	Mount Vernon, N. Y. (175).....	1,906
Public administration.....	3,802	Richmond, Va. (36).....	599	Examining moving picture operators.....	28	Gateman at street crossing.....	1,095
Bee inspection.....	532	Travelers' aid.....	500	Removal of unsafe building.....	57	Fighting increase in railroad rates.....	811
Buffalo, N. Y. (11):		Vice commission.....	99	Norfolk, Va. (73):		Taunton, Mass. (179).....	210
Medical society of Erie County.....	276	Syracuse, N. Y. (37).....	190	Surveyor's salary.....	1,907	Fighting forest fires.....	100
San Francisco, Cal. (12).....	958	Removal of dangerous fire escape.....	185	Manchester, N. H. (81):		Fish warden.....	110
Public administrator.....	583	Midwife commission.....	5	Damage done by dogs.....	37	Waterloo, Iowa (186).....	3,203
Moving picture censor.....	375	Memphis, Tenn. (39):		Hoboken, N. J. (82):		Boundary line expense.....	3,138
Cincinnati, Ohio (14).....	\$6,335	Moving picture censor.....	300	Car investigation.....	210	Not specified.....	65
Street railway rate reduction and regulation.....	19,955	Scranton, Pa. (40):		Examining elevator operators.....	108	Austin, Tex. (190).....	664
Gas rate reduction and regulation.....	7,564	Mine cave commission.....	3,560	Examining electricians.....	180	Fire marshal.....	600
Street car expert.....	4,179	Spokane, Wash. (41):		Passaic, N. J. (91).....	1,173	Report on local welfare.....	50
Child labor division of schools.....	2,078	Unemployment commission.....	164	Fish and game warden.....	1,169	Investigating disorderly houses.....	14
Printing rate ordinances.....	1,467	Fall River, Mass. (43):	45	Savannah, Ga. (92).....	1,291	Waco, Tex. (195):	
		Cattle marking.....		Powder magazine.....	335	Fire marshal and warehouse.....	1,882
		Grand Rapids, Mich. (44).....	1,753	Chimney sweeping.....	956	Lynchburg, Va. (198):	
		Rate investigation.....	1,453	Bayonne, N. J. (93):		Examining chauffeurs.....	10
		Orchard inspection.....	300	Enforcement of liquor traffic laws.....	1,214	Colorado Springs, Colo. (199):	
				Terre Haute, Ind. (99).....	2,530	Travelers' aid.....	25
				Investigation of gas rates.....	2,500	Danville, Ill. (201):	
				Board of electrical engineers.....	30	Travelers' aid.....	150
						Waltham, Mass. (212).....	150
						Six cent fare case.....	100
						Fish warden.....	50

FINANCIAL STATISTICS OF CITIES.

Payments for miscellaneous expenses.—Table XXV, which follows, presents an analysis of the payments for expenses that are included in Division IX of Table 12 under the heading "Other miscellaneous."

City number.	CITY.	PAYMENTS FOR EXPENSES FOR—					
		Total.	Pub- licity.	Floral offer- ings.	Y. M. C. A. and Y. W. C. A.	Monu- ments.	All other.
Table XXV							
	Grand total.....	\$508,739	\$51,767	\$255	\$5,200	\$3,118	\$443,399
	Group I.....	208,280	23,220	.....	680	4,927	180,133
	Group II.....	136,158	.....	.....	2,039	133,439	.....
	Group III.....	57,638	18,130	31	1,800	371	37,306
	Group IV.....	38,823	2,390	78	720	140	35,495
	Group V.....	67,840	8,027	146	2,000	641	57,026
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.							
1	New York, N. Y.....	\$91,168	.....	.....	.....	\$4,927	\$86,241
2	Chicago, Ill.....	753	.....	.....	.....	.....	753
3	Philadelphia, Pa.....	60,624	.....	.....	.....	.....	60,624
4	St. Louis, Mo.....	1,377	.....	.....	.....	.....	1,377
5	Boston, Mass.....	8,360	.....	.....	.....	.....	8,360
6	Cleveland, Ohio.....	7,607	.....	.....	.....	.....	7,607
7	Baltimore, Md.....	12,290	\$12,290	.....	.....	.....	.....
8	Pittsburgh, Pa.....	11,633	10,930	.....	.....	.....	703
9	Detroit, Mich.....	14,468	.....	.....	.....	.....	14,468
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.							
10	Los Angeles, Cal.....	\$113,091	.....	.....	.....	.....	\$113,091
11	Buffalo, N. Y.....	1,520	.....	.....	.....	.....	1,520
14	Cincinnati, Ohio.....	5,924	.....	.....	.....	\$1,964	3,960
16	New Orleans, La.....	5,575	.....	.....	.....	75	5,500
18	Minneapolis, Minn.....	4,932	.....	.....	.....	.....	4,932
19	Seattle, Wash.....	4,166	.....	.....	\$680	.....	3,486
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.							
22	Portland, Oreg.....	\$8	\$8	.....	.....	.....	.....
23	Indianapolis, Ind.....	23,534	.....	.....	.....	.....	\$23,534
24	Denver, Colo.....	7,921	1,776	.....	.....	.....	6,145
27	St. Paul, Minn.....	300	.....	.....	.....	.....	300
30	Oakland, Cal.....	1,161	471	.....	.....	.....	690
32	Atlanta, Ga.....	3,826	2,500	\$26	\$1,200	.....	100
33	Birmingham, Ala.....	2,405	.....	.....	.....	.....	2,405
36	Richmond, Va.....	8,351	8,351	.....	.....	.....	.....
38	New Haven, Conn.....	500	.....	.....	.....	.....	500
39	Memphis, Tenn.....	2,651	.....	.....	.....	.....	2,651
46	Dallas, Tex.....	1,509	.....	.....	600	.....	909
49	Nashville, Tenn.....	150	150	.....	.....	.....	.....
51	Salt Lake City, Utah.....	62	.....	.....	.....	\$62	.....
53	Cambridge, Mass.....	124	124	.....	.....	.....	.....
54	Trenton, N. J.....	309	.....	.....	.....	309	.....
56	Houston, Tex.....	4,822	4,750	.....	.....	.....	72
57	Tacoma, Wash.....	5	.....	5	.....	.....	.....
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.							
65	Fort Worth, Tex.....	\$550	\$550	.....	.....	.....	.....
66	Lawrence, Mass.....	2,499	.....	.....	.....	.....	\$3,499
74	Elizabeth, N. J.....	500	.....	.....	.....	.....	500
80	Troy, N. Y.....	100	.....	.....	.....	\$100	.....
81	Manchester, N. H.....	1,000	.....	.....	\$300	.....	700

City number.	CITY.	PAYMENTS FOR EXPENSES FOR—					
		Total.	Pub- licity.	Floral offer- ings.	Y. M. C. A. and Y. W. C. A.	Monu- ments.	All other.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—continued.							
90	Peoria, Ill.....	\$70	.....	.....	.....	.....	.....
92	Savannah, Ga.....	3,170	770	.....	.....	\$420	\$1,980
94	Wichita, Kans.....	33	.....	.....	.....	.....	33
96	Johnstown, Pa.....	20	.....	\$20	.....	.....	.....
98	Sacramento, Cal.....	9,000	.....	.....	.....	.....	9,000
101	Portland, Me.....	1,000	1,000	.....	.....	.....	.....
102	Allentown, Pa.....	40	.....	.....	.....	\$40	.....
103	El Paso, Tex.....	1,500	.....	.....	.....	.....	1,500
104	Charleston, S. C.....	17,424	.....	.....	.....	.....	17,424
106	Canton, Ohio.....	324	.....	.....	.....	.....	324
107	Chattanooga, Tenn.....	250	.....	.....	.....	.....	250
114	Atlantic City, N. J.....	200	.....	.....	.....	.....	200
127	Malden, Mass.....	143	.....	68	.....	.....	85
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.							
128	Augusta, Ga.....	\$106	.....	.....	.....	.....	\$106
131	Salem, Mass.....	25	.....	.....	.....	\$25	.....
136	Lincoln, Nebr.....	50,414	.....	.....	.....	.....	50,414
137	Racine, Wis.....	531	.....	.....	.....	.....	531
138	Macon, Ga.....	620	\$200	.....	.....	\$420	.....
139	Pasadena, Cal.....	1,392	1,359	.....	.....	.....	33
140	Superior, Wis.....	482	.....	.....	.....	.....	482
142	Chelsea, Mass.....	44	.....	\$44	.....	.....	.....
143	Woonsocket, R. I.....	400	.....	.....	.....	400	.....
145	Newton, Mass.....	66	.....	.....	.....	.....	66
147	Montgomery, Ala.....	230	80	.....	.....	180	.....
148	Muskogee, Okla.....	171	.....	.....	.....	.....	171
153	Fitchburg, Mass.....	5	.....	5	.....	.....	.....
154	Chester, Pa.....	1,000	1,000	.....	.....	.....	.....
158	Lexington, Ky.....	753	753	.....	.....	.....	.....
160	Hamilton, Ohio.....	511	.....	.....	.....	511	.....
163	Decatur, Ill.....	3,750	3,750	.....	.....	.....	.....
167	Elmira, N. Y.....	80	.....	50	.....	.....	.....
168	San Jose, Cal.....	10	.....	10	.....	.....	.....
170	Pittsfield, Mass.....	500	.....	.....	.....	.....	500
172	Auburn, N. Y.....	50	.....	.....	.....	.....	50
175	Mount Vernon, N. Y.....	1,765	265	.....	.....	.....	1,500
177	Niagara Falls, N. Y.....	300	.....	.....	.....	.....	300
182	Oshkosh, Wis.....	103	.....	.....	.....	103	.....
188	Shreveport, La.....	25	.....	.....	.....	.....	25
189	Columbia, S. C.....	1,216	500	.....	.....	500	216
190	Austin, Tex.....	18	.....	.....	.....	.....	18
198	Lynchburg, Va.....	500	.....	.....	.....	500	.....
199	Colorado Springs, Colo.....	127	.....	15	.....	.....	114
200	Brookline, Mass.....	15	.....	15	.....	.....	.....
204	La Crosse, Wis.....	150	150	.....	.....	.....	.....
206	Norristown, Pa.....	9	.....	9	.....	.....	.....
207	Kenosha, Wis.....	2,500	.....	.....	.....	.....	2,500

¹ Includes expense of printing resolutions.

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

CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
New York, N. Y. (1):		Lawrence, Mass. (66):	
Panama-Pacific International Exposition.....	\$56,241	Panama-Pacific International Exposition.....	\$3,499
Chicago, Ill. (2):		Elizabeth, N. J. (74):	
City farming.....	753	Float for parade.....	500
Philadelphia, Pa. (3):		Manchester, N. H. (81):	
Liberty bell.....	60,624	Salvation Army.....	700
St. Louis, Mo. (4):		Boys' club.....	300
Panama-Pacific International Exposition.....	1,377	Girls' club.....	200
Boston, Mass. (5):		Savannah, Ga. (92):	
Historical buildings.....	8,360	Funeral of mayor.....	1,423
Assisting Americans home from abroad.....	93	Pine spirits inspection case.....	500
Cleveland, Ohio (6):		Dixie Highway Association.....	52
Agricultural society and farmers' institute.....	7,607	Wichita, Kans. (94):	
Pittsburgh, Pa. (8):		County and state tax on leased property.....	33
Funeral expenses of fire hero.....	567	Sacramento, Cal. (95):	
Riot damages.....	136	Bonus to purchasers of state highway bonds.....	9,000
Detroit, Mich. (9):		El Paso, Tex. (103):	
Street railway commission.....	14,468	Special census.....	1,500
Los Angeles, Cal. (10):		Charleston, S. C. (104):	
Panama-Pacific International Exposition.....	113,991	C. & N. railroad.....	17,424
Buffalo, N. Y. (11):		Freight adjustment committee.....	3,383
Hamburg fire appropriation.....	1,520	Water for F. O. park.....	304
Cincinnati, Ohio (14):		City bills.....	13
Agricultural society and farmers' institute.....	3,960	Canton, Ohio (106):	
Annexation expense.....	2,210	Proposed traction.....	324
Experiment farm.....	1,700	Chattanooga, Tenn. (107):	
New Orleans, La. (18):		Chattanooga Auto club.....	250
Panama-Pacific International Exposition.....	5,500	Atlantic City, N. J. (114):	
Southern Louisiana Fair Association.....	500	Gift for employee.....	200
Minneapolis, Minn. (18):		Malden, Mass. (127):	
Street railway appraisal.....	4,982	Printing and engraving resolutions.....	85
Seattle, Wash. (19):		Augusta, Ga. (128):	
Agricultural expert.....	2,859	Funeral of former official.....	106
Storage on exhibits.....	425	Lincoln, Nebr. (136):	
Fair Association.....	202	University of Nebraska.....	50,414
Indianapolis, Ind. (23):		Water for state fair.....	414
Bond and coupon fund.....	23,534	Racine, Wis. (137):	
Denver, Colo. (24):		Waterworks expense.....	531
Modat tunnel.....	6,145	Pasadena, Cal. (139):	
Donation to drum corps.....	800	San Diego Exposition.....	33
St. Paul, Minn. (27):		Superior, Wis. (140):	
Poultry Association.....	300	Pumps and wells.....	482
Oakland, Cal. (30):		Newton, Mass. (145):	
Panama-Pacific International Exposition.....	690	Hull memorial booklet.....	66
Lincoln highway film.....	390	Perambulating city lines.....	46
Atlanta, Ga. (32):		Not specified.....	2
Negotiations for land not bought.....	100	Muskogee, Okla. (146):	
Birmingham, Ala. (33):		Commissioners' expense on account of Jefferson Highway.....	171
Park Hill Memorial Association.....	2,405	Pittsfield, Mass. (170):	
Second Ave. catastrophe.....	2,000	Writing history of Pittsfield.....	500
New Haven, Conn. (38):		Auburn, N. Y. (172):	
Panama-Pacific International Exposition.....	500	Memorial tablet.....	50
Memphis, Tenn. (39):		Mount Vernon, N. Y. (178):	
Engineer's service relative to purchase of light plant.....	2,651	Board of water supply.....	1,500
Advertising rebates.....	887	Niagara Falls, N. Y. (177):	
Dallas, Tex. (46):		Civic industrial exhibit.....	300
Municipal exhibit at state fair.....	900	Shreveport, La. (183):	
Galveston storm relief.....	884	Funeral of street employee.....	25
Houston, Tex. (56):		Columbia, S. C. (189):	
Progressive league.....	72	Engineering, union station.....	216
		Woman's Building Association.....	116
		Austin, Tex. (190):	
		Report on loss of life in flood.....	18
		Picture of flood.....	13
		Colorado Springs, Colo. (199):	
		Union depot commission.....	5
		Kenosha, Wis. (207):	
		Private cemetery.....	114
			2,500

Payments for city pensions and gratuities.—The payments of cities tabulated in Division X of Table 12 under the general heading "Pensions and gratuities for—" are of two classes: (1) Those made directly to the former

city employees or to their heirs or dependents from the general city treasury, or from public trust funds under the direct control of the city; and (2) those made to trust funds under the control of city employees, but not under that of the city government. In Division X of Table 12 are shown the total amounts paid by each city to policemen, firemen, teachers, employees of health department, and to other city employees.

Payments shown under the heading "All other" in Division X of Table 12 were for a number of classes of employees, as shown below:

CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.	CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
New York, N. Y. (1):	\$420,662	Cambridge, Mass. (53):	\$9,432
Street-cleaning department.....	228,448	Street department.....	4,801
Other city employees.....	191,314	Water department.....	1,100
Judges supreme court.....	900	Refuse collection and disposal department.....	2,391
Chicago, Ill. (2):		Building inspection.....	600
Public library.....	6,559	Clerk to committee of council.....	450
House of correction.....	3,971	Foreman of city farm.....	90
Philadelphia, Pa. (3):		Camden, N. J. (60):	
Park guards.....	2,588	Water department.....	2,300
Boston, Mass. (5):		Highway department.....	950
Public works.....	178,618	City property.....	750
Courts.....	135,407	Springfield, Mass. (62):	
Parks.....	13,265	Street-cleaning department.....	1,070
City hall.....	14,436	ment.....	335
Penal institutions.....	4,626	Highway department.....	419
Widows of councilmen.....	2,552	Sanitation.....	316
Cemetery.....	1,112	Somerville, Mass. (75):	
Children's institutions.....	2,551	Highway department.....	2,509
Office of overseer of poor.....	1,000	Public buildings department.....	1,579
Building department.....	1,750	ment.....	260
Hospital.....	900	Water department.....	670
Other city employees.....	931	Savannah, Ga. (92):	
Baltimore, Md. (7):		Highway department.....	3,511
Water department.....	86	Brockton, Mass. (97):	
Pittsburgh, Pa. (8):		Street department.....	3,048
Families of deceased employees.....	4,767	Sewer department.....	2,047
Bureau of electricity.....	3,325	Water department.....	549
Wire inspectors.....	1,142	Malden, Mass. (127):	
Newark, N. J. (15):		Street department.....	853
County employees.....	300	Election employees.....	50
Oakland, Cal. (30):		Salem, Mass. (131):	
Street department.....	2,114	Street department.....	4,388
Garbage department.....	1,107	Water department.....	1,453
Janitor at city hall.....	287	Park department.....	1,570
Atlanta, Ga. (32):		Public property.....	575
Street department.....	1,496	City messenger.....	222
Cemetery.....	1,196	Scales department.....	549
Worcester, Mass. (35):		Haverhill, Mass. (132):	
Street department.....	300	Library.....	108
Sewer department.....	3,374	Chelsea, Mass. (142):	
Water department.....	1,925	Street department.....	1,907
City messenger.....	243	Water department.....	1,041
Dallas, Tex. (48):		City hall.....	346
Sewer department.....	470	Fitchburg, Mass. (153):	
Water department.....	736	Street department.....	1,609
Bridgeport, Conn. (48):		Water department.....	982
Hospitals.....	1,912	Everett, Mass. (165):	
Alms house.....	960	Highway department.....	627
Street sweepers.....	490	Quincy, Mass. (171):	
Engineer's office.....	312	Highway department.....	527
New Bedford, Mass. (50):		Brookline, Mass. (200):	
Highways.....	150	Highway department.....	588
Wharfs.....	1,341	Waltham, Mass. (212):	
Lowell, Mass. (52):		Street department.....	1,125
Street department.....	1,099	Building department.....	1,793
Building department.....	242	Water department.....	1,185
			600
			8

Payments for judgments and claims for personal injuries.—All payments by cities in settlement of personal injuries, and those in satisfaction of judgments for such injuries, are included in Table 12 in the column headed "Judgments and losses." Payments for land taken under condemnation proceedings are not in-

cluded in this column, but in Table 18, in the column showing the costs of the public improvements for which the lands were condemned.

Payments for undistributed expenses.—The amounts included in Table 12 in the last column with the heading "Undistributed expenses" are, with few exceptions, those which with perfect accounting for statistical reports would be distributed to the various other columns of the table. The amounts so tabulated represent undistributed expenses for municipal printing and advertising, and such other incidental operating plants as stables, garages, municipal service enterprises, bureaus of supplies, storage yards, supply stations, and blacksmith shops. For most cities these undistributed expenses are small in amount.

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

made by the state for the original outlays, and are required to make contributions to the state sinking fund for the redemption of the debt incurred by the state for their benefit. Other payments to the commonwealth of the same general nature are those for the abolition of grade crossings.

In this report, as in those for the years 1906 to 1915, payments for the maintenance of the metropolitan sewer and park systems are included with other sewer and park expenses in Table 12, and payments for the maintenance of the metropolitan water system are included with other payments of this nature in Table 15. All payments to the state for interest are included in Table 17, and all payments to state sinking funds are included in Table 21.

Comparative summary of payments for general departmental expenses of 146 cities for specified years: 1903-1916.—In Table XXVI, which follows, there is presented, by principal divisions of the departments of city government, a summary of the net payments for general departmental expenses of 146 cities for specified years from 1903 to 1916, inclusive. In this table certain payments of Table 12 are consolidated to agree with the tabulation of prior years.

Table XXVI GENERAL DEPARTMENTAL EXPENSES: 146 CITIES.	1916	1915	1913	1911	1909	1907	1905	1903
Total.....	\$565,706,854	\$546,568,203	\$496,740,906	\$452,899,274	\$407,106,606	\$367,367,970	\$304,496,910	\$278,173,930
General government.....	64,551,257	62,793,192	58,164,798	53,766,741	49,810,900	42,703,670	30,423,347	30,842,225
Police department.....	64,663,867	62,333,571	58,266,273	54,950,834	51,527,030	46,074,136	40,764,402	38,252,201
Fire department.....	45,846,974	47,812,190	44,909,557	42,549,659	39,704,942	34,922,636	30,210,481	27,322,333
All other protection to person and property.....	10,973,925	10,548,745	9,500,742	8,619,670	7,460,730	6,883,956	5,982,930	5,446,193
Health conservation.....	13,302,272	12,122,947	10,235,274	8,628,075	7,811,110	6,626,402	4,875,708	4,740,211
Sanitation, or promotion of cleanliness.....	44,689,627	43,633,125	40,364,850	37,063,114	33,281,546	30,273,319	24,862,021	21,067,428
Highways.....	68,395,759	60,615,862	55,082,013	52,214,260	43,195,319	42,718,510	36,373,941	34,208,774
Charities, hospitals, and corrections.....	42,019,362	38,285,217	32,702,442	30,647,652	28,133,754	24,408,009	19,310,853	18,280,597
Schools.....	171,929,648	162,332,373	141,453,658	127,604,264	114,381,363	102,398,637	87,600,787	80,553,672
Libraries.....	7,256,257	7,134,599	6,379,535	5,939,527	6,242,855	4,969,705	4,153,901	4,067,969
Recreation.....	20,293,214	20,416,484	18,552,635	17,114,125	14,076,633	11,794,950	10,201,070	7,457,424
Pensions and gratuities.....	10,995,887	10,583,791	8,567,280	7,593,203	6,177,447	5,394,555	3,739,750	3,013,708
All other.....	7,848,805	7,952,107	12,558,549	6,206,219	5,302,915	8,177,498	6,968,717	2,621,192

¹ Includes refunds and service transfers.

² Includes refunds.

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

An examination of Table XXVI shows that the total general departmental expenses of the 146 cities increased in each of the periods, the average annual increase being \$22,124,840, the smallest increase being that of 1916 over 1915, and the largest that of 1907 over 1905. The actual increase and per cent of increase of these expenses for each period over those of the preceding period are shown in the following statement:

ANNUAL INCREASE.	Amount.	Percent.
1905 over 1903.....	\$26,322,980	9.5
1907 over 1905.....	62,871,060	20.6
1909 over 1907.....	39,735,636	10.5
1911 over 1909.....	45,702,668	11.2
1913 over 1911.....	43,841,632	9.7
1915 over 1913.....	49,827,297	10.0
1916 over 1915.....	19,226,651	3.5

TABLE 13.

Payments for the principal general departmental expenses, total and per capita.—In Table 13 are presented the governmental cost payments, total and per capita, for the expenses other than those of public service enterprises, arranged in most cases according to the main groups of municipal departments, offices, and accounts given in Table 12, but in a few cases

showing separately the payments for the more important individual departments, such as police and fire departments and schools.

Expenses increasing with population of cities.—Group I shows the highest per capita figures for all expenses included in the table; Groups II, III, V, and IV following in the order named. Group I also shows the highest per capita expenditures for the specified purposes, except in the case of fire department, highways, and libraries, where the cities of Group II show the largest per capita. The per capita figures of Groups III and V are in several instances larger than those of Groups I and IV, respectively. The figures for individual cities of the different groups show striking variations, because of factors other than population which influence expense payments. Table XXVII, which follows, gives for each of the five groups the per capita payments for the principal general departmental expenses of the cities with the highest and lowest per capita of such expenses, as shown in the table.

The per capita payments for general governmental expenses in cities of Groups I and II are larger than

they otherwise would be because of the fact that New York, N. Y.; Philadelphia, Pa.; St. Louis, Mo.; Boston, Mass.; Baltimore, Md.; San Francisco, Cal.; New Orleans, La.; and Washington, D. C., exercise all the executive and judicial functions usually possessed by counties. To secure comparability between the payments for all general governmental functions, including payments for court expenses in these cities and in other cities of Groups I and II which exercise no county functions, certain percentages of the payments for the expenses of county governments of the other cities of Groups I and II are combined with the city payments, as has been explained in the discussion of Table 4, page 54. The combination of county and city expenses secures comparability of per capita payments for court and other general governmental expenses for all the cities of Groups I and II, but those payments are not comparable with similar payments of other cities with the exception of Denver, Colo., for which city the figures of the table include per capita payments for expenses of the county as well as for those of the city.

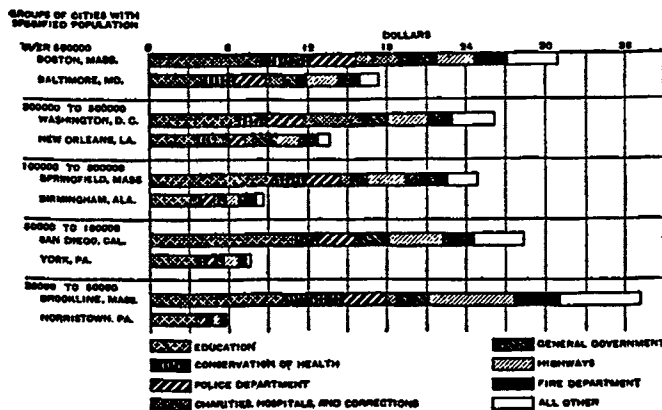
Table XXVII

EXPENSE FOR—	GROUP I.		GROUP II.		GROUP III.		GROUP IV.		GROUP V.	
	Boston, Mass.	Baltimore, Md.	Washington, D. C.	New Orleans, La.	Springfield, Mass.	Birmingham, Ala.	San Diego, Cal.	York, Pa.	Brookline, Mass.	Norristown, Pa.
All general departments.....	\$30.92	\$17.35	\$26.20	\$13.68	\$24.87	\$8.63	\$23.33	\$7.64	\$37.16	\$5.76
General government.....	2.91	1.83	2.08	1.78	1.18	0.60	2.63	0.61	2.35	0.51
Police department.....	3.41	2.30	2.70	1.20	2.60	1.01	2.73	0.56	3.32	0.51
Fire department.....	2.47	1.63	1.90	1.46	3.20	1.36	2.37	0.59	3.55	0.32
All other protection to person and property.....	0.47	0.21	0.82	0.39	0.22	0.16	0.63	0.05	0.37	0.04
Conservation of health.....	0.92	0.39	0.43	0.43	0.52	0.09	0.81	0.04	1.14	0.08
Sanitation, or promotion of cleanliness.....	2.83	2.12	1.92	2.20	1.99	0.71	1.12	0.78	3.42	0.13
Highways.....	2.88	2.32	3.02	1.70	2.93	0.91	4.05	1.13	6.41	0.60
Charities, hospitals, and corrections.....	3.20	1.31	4.30	0.55	0.82	0.25	.....	0.05	0.80	(¹)
Schools.....	7.91	3.83	6.44	3.36	8.65	3.07	10.35	3.56	9.02	3.46
Libraries.....	0.56	0.17	0.18	0.09	0.63	0.09	0.47	0.01	1.06	0.03
Recreation.....	2.00	0.55	1.77	0.30	0.91	0.14	2.80	0.13	4.63	0.07
Miscellaneous.....	0.36	0.02	0.03	0.02	0.22	0.04	.....	(¹)	0.09	0.01
General.....	0.99	0.32	0.61	0.19	0.95	0.19	0.36	0.05	0.96	(¹)

¹ Less than one-half of 1 cent.

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

DIAGRAM 16.—PER CAPITA PAYMENTS FOR SPECIFIED GENERAL DEPARTMENTAL EXPENSES BY GROUPS OF CITIES WITH SPECIFIED POULATION: 1916.



Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903-1916.—In Table XXVIII, which follows, are shown the per capita payments for different classes of expenses other than those of public service enterprises for all cities having a population of over 30,000 for specified years from 1903 to 1916. There has been a general increase in the total number of cities covered by these reports, but this has had no appreciable effect upon the per capita payments.

The total per capita net payments for expenses other than of public service enterprises increased from \$13.19 in 1903 to \$18.60 in 1916, a gain of 41.0 per cent. The per capita payments increased during each period shown in the table, except for the period from 1911 to 1913, which shows a slight decrease. The per capita payments for expenses of the general government, including those for courts, have increased quite uniformly during the fourteen-year

period, as have for the most part those for the expenses of police and fire departments, for conservation of health, for sanitation, which includes sewers, sewage disposal, and refuse disposal, and for education.

Table XXVIII

YEAR.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	Sanitation or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	EDUCATION.		Recreation. ²	Miscellaneous and general. ¹
			Police department. ¹	Fire department. ¹	All other.					Schools. ¹	Libraries. ¹		
1916.....	\$18.60	\$2.09	\$2.10	\$1.62	\$0.35	\$0.43	\$1.46	\$1.95	\$1.34	\$5.75	\$0.24	\$0.67	\$0.60
1915.....	18.45	2.10	2.08	1.63	0.35	0.40	1.46	2.06	1.26	5.58	0.21	0.68	0.61
1913.....	17.23	2.00	2.00	1.57	0.32	0.35	1.40	1.83	1.11	4.98	0.22	0.63	0.71
1911.....	17.62	2.08	2.12	1.67	0.33	0.33	1.44	2.04	1.17	5.04	0.23	0.65	0.53
1909.....	16.07	1.96	2.03	1.57	0.29	0.31	1.31	1.71	1.10	4.54	0.25	0.55	0.45
1907.....	15.95	1.86	1.98	1.53	0.29	0.29	1.30	1.91	1.05	4.42	0.21	0.51	0.50
1905.....	13.88	1.88	1.85	1.40	0.27	1.13	1.67	1.67	0.68	3.99	0.19	0.47	0.44
1903.....	13.19	1.46	1.80	1.30	0.25	0.22	0.99	1.64	0.66	3.56	0.19	0.35	0.27

¹ Payments for pensions are included in column "Miscellaneous and general" for 1911, 1913, 1915, and 1916; for the years 1903 to 1909 they are included with the expenses of the police, fire, and school departments.

² Payments for expenses of art galleries and museums are included in column "Recreation" for 1911, 1913, 1915, and 1916; for the years 1903 to 1909 they are included with the expenses of libraries.

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

DIAGRAM 17.—PER CAPITA PAYMENTS FOR THE GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES FOR SPECIFIED YEARS: 1903–1916.

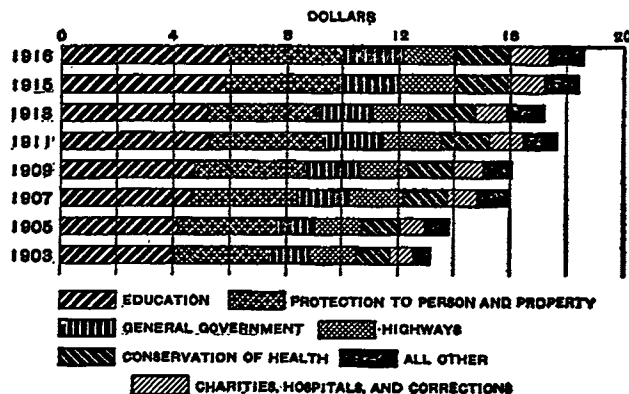


TABLE 14.

Per cent distribution of payments for the principal general departmental expenses, by object of payment.—Table 14 shows, by principal divisions of the general departmental service, the per cent distribution of the payments for expenses, other than of public service enterprises. This distribution represents the relative importance of the principal classes of expenses for the several cities and groups of cities. The percentages for legislative expenses vary but slightly, while for judicial expenses they increase from 0.5 in Groups IV and V to 5.2 in Group I. The high percentages in Groups I and II are due to the exercise of the functions of county government by the cities of those groups.

The percentages for police department expenses decrease irregularly from Group I to Group V, being 12.6, 9.4, 10.6, 9.9, and 8.6, respectively, for the different groups. Ten cities reported police expenses in

excess of 15 per cent of their total departmental expenses, as follows: Jersey City, N. J., 17.9; Charleston, S. C., 17.6; Columbia, S. C., 17.2; Mobile, Ala., 16.3; Montgomery, Ala., and Savannah, Ga., 15.9; Jacksonville, Fla., 15.6; and Chicago, Ill., St. Louis, Mo., and Macon, Ga., 15.1. The smallest relative expense for this purpose, 4.8 per cent, was reported by Lincoln, Nebr., and Pasadena, Cal. For fire department expenses the proportion was largest for the cities of Group IV, 11.5 per cent, and smallest for the cities of Group I, 7.0 per cent. The highest percentage for any city was 20.8 for Danville, Ill., and the lowest, 4.5, reported for Philadelphia, Pa.

The percentages representing expenses for conservation of health and those for libraries vary but little for the different groups. Among the different cities the largest percentage for health conservation, 4.9, was reported for New Bedford, Mass., and the smallest, 0.1, for both Pawtucket, R. I., and Lansing, Mich.

The percentage of general expenses for highways and that for schools were smallest for Group I and largest for Group V. Lancaster, Pa., shows the highest percentage for highways, 21.8, and Hamilton, Ohio, the lowest, 3.5. The largest percentage of expenses for schools, 64, was reported for Bellingham, Wash., while the smallest, 14.6, was reported for Jacksonville, Fla. For nearly all cities a larger percentage was reported for schools than for any other one purpose shown in the table. Although the per capita expenses for schools, as shown in Table 13, increase with the size of the cities, they do not increase as rapidly as other per capita expenses, hence the percentages represented by school expenses as given in Table 14 are greater for the cities of Group V than for those of Group I.

Comparative summary of per cent distribution of general departmental expenses of all cities for specified years: 1903–1916.—Table XXIX, which follows, gives

a comparative summary of the percent of governmental cost payments for the expenses of the general departments of all cities having over 30,000 inhabitants represented by those of the principal divisions of such expenses for specified years from 1903 to 1916. The percentages for only the last four years shown are based upon absolutely net amounts, for the reason that it was not possible, for the earlier years, to eliminate refunds and service transfers.

Table XXIX OBJECT OF PAYMENT.	1916	1915	1913	1911	1909	1907	1905	1903
General government.....	11.2	11.4	11.6	11.8	12.2	11.7	10.0	11.1
Police department.....	11.3	11.3	11.6	12.0	12.6	12.4	13.3	13.6
Fire department.....	8.7	8.8	9.1	9.5	9.8	9.6	10.1	9.8
All other protection to person and property.....	1.9	1.9	1.9	1.9	1.8	1.8	1.9	1.9
Conservation of health.....	2.3	2.2	2.0	1.9	1.9	1.8	1.6	1.7
Sanitation or promotion of cleanliness.....	7.8	7.9	8.1	8.2	8.1	8.1	8.1	7.5
Highways.....	10.5	11.2	11.2	11.6	10.6	12.0	12.0	12.4
Charities, hospitals, and cor- rections.....	7.2	6.8	6.4	6.0	6.9	6.6	6.3	6.5
Schools.....	30.9	30.2	28.9	28.0	28.2	27.7	28.7	29.3
Libraries.....	1.3	1.3	1.3	1.3	1.5	1.3	1.4	1.5
Recreation.....	3.6	3.7	3.7	3.7	3.4	3.2	3.4	2.7
Pensions and gratuities.....	1.8	1.9	1.7	1.6	1.5	1.4	1.2	1.1
All other.....	1.4	1.4	2.5	1.4	1.3	2.2	2.0	1.0

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

DIAGRAM 18.—PER CENT DISTRIBUTION OF PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES FOR SPECIFIED YEARS: 1903-1916.

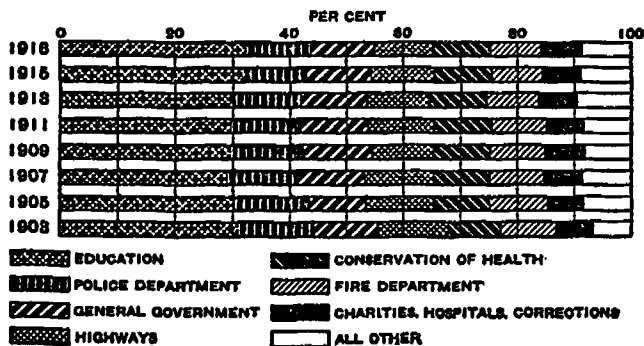


TABLE 15.

Payments for expenses of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 11, on page 80. Payments for municipal service enterprises as distinguished from public service enterprises are shown in detail in Table 16.

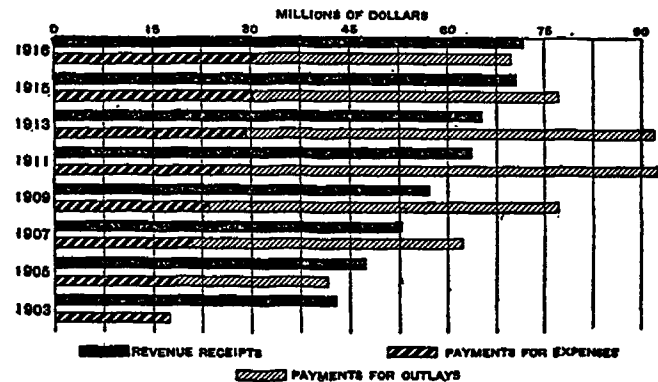
Water supply systems are the most important of public service enterprises operated by American cities. Statistics of revenue receipts and payments for expenses and outlays of such systems have been presented annually since 1902 for 146 cities, except as for outlays for 1902 and 1903. A summary of these receipts and payments for specified years from 1903 to 1916, inclusive, is included in the statement which follows.

YEAR.	Revenue receipts.	PAYMENTS.		
		Total.	Expenses.	Outlays.
1916.....	\$71,798,758	\$69,715,445	\$30,812,730	\$38,902,715
1915.....	70,599,902	76,609,355	30,217,904	46,391,451
1913.....	68,317,823	91,276,498	29,227,070	62,049,428
1911.....	68,610,139	91,968,532	25,882,798	66,085,734
1909.....	57,105,810	76,462,815	28,519,487	47,943,328
1907.....	52,712,840	61,760,318	20,827,844	40,932,474
1905.....	47,396,604	41,581,743	18,677,311	22,904,432
1903.....	42,986,187	(1)	17,449,061	(1)

¹ Outlays for water supply systems not separately reported.

From 1903 to 1916 the receipts from the revenues of water supply systems of these 146 cities increased \$28,809,571, or 67 per cent, while their payments for expenses increased \$13,463,669, or 77.2 per cent. The payments for expenses amounted to 40.6 per cent of the receipts from revenues in 1903 and 43.1 per cent in 1916. The increase in the revenue receipts and payments for expenses of the water supply systems of the 146 cities during specified years from 1903 to 1916 are illustrated by Diagram 19.

DIAGRAM 19.—NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS FOR EXPENSES AND OUTLAYS OF WATER SUPPLY SYSTEMS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1916.



Of the Massachusetts cities of over 30,000 inhabitants, six are in the metropolitan water district and obtain water for their several systems from the metropolitan water system. The metropolitan water system is operated by the state, and all costs of construction, extension, and maintenance are apportioned among the municipalities benefited. These costs are annually apportioned among the various cities and towns in three parts: (1) For the accumulation of sinking funds to redeem bonds issued for the construction or extension of the metropolitan system, (2) for interest on such bonds, and (3) for expenses of maintenance. The expenses of maintenance are included in the figures shown in Table 15, the interest is tabulated in Table 17, with the payments for interest on debt for public service enterprises of city corporations, and the payments for sinking funds are tabulated in Table 21, with the payments on account of debt. No exhibit of the amount of the metropolitan water debt chargeable to each city, or of the annual increase

or decrease of such debt for each city, has been attempted by the Bureau of the Census, but the payments made by a city to the state sinking fund may be considered as a discharge of a portion of its obligations to the state on this account. The payments in 1916 above referred to for the maintenance of the metropolitan water supply system by the Massachusetts cities receiving water therefrom are included in Table 15 with the other payments of those cities for the expenses of the water supply systems.

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

City number.	Table XXX CITY.	PAYMENTS FOR EXPENSES FOR—			
		Ferries.	Toll bridges.	City farms.	Miscellaneous.
	Grand total.....	\$1,517,390	\$416,214	\$23,093	\$2,050,353
	Group I.....	1,517,390	379,573	.....	13,343
	Group II.....	.....	.....	.....	1,835,729
	Group III.....	.....	.....	.....	158,289
	Group IV.....	.....	5,497	14,812	1,723
	Group V.....	.....	31,144	13,281	41,294
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.					
1	New York, N. Y.....	\$1,246,868	\$379,573	.....	\$1,812
5	Boston, Mass.....	270,522	.....	.....	11,531
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.					
12	San Francisco, Cal.....	.....	.....	.....	\$1,205,185
16	New Orleans, La.....	.....	.....	.....	503,877
19	Seattle, Wash.....	.....	.....	.....	126,667
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.					
22	Portland, Oreg.....	.....	.....	.....	\$137,094
24	Denver, Colo.....	.....	.....	.....	782
30	Oakland, Cal.....	.....	.....	.....	20,413
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.					
104	Charleston, S. C.....	.....	.....	.....	\$741
110	Covington, Ky.....	.....	\$5,497	.....	.....
120	New Britain, Conn.....	.....	.....	.....	957
123	San Diego, Cal.....	.....	.....	\$14,812	.....
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.					
128	Augusta, Ga.....	.....	.....	.....	\$10,166
129	Davenport, Iowa.....	.....	.....	.....	305
139	Pasadena, Cal.....	.....	.....	\$13,281	.....
180	Jamestown, N. Y.....	.....	.....	.....	16,087
183	Shreveport, La.....	.....	\$2,791	.....	.....
202	Newport, Ky.....	.....	5,497	.....	.....
204	La Crosse, Wis.....	.....	22,856	.....	.....
209	Winston-Salem, N. C.....	.....	.....	.....	5,205
213	Madison, Wis.....	.....	.....	.....	9,531

The payments shown under the heading "Miscellaneous" in Table XXX were for the following enterprises.

New York, N. Y., bus line; Boston, Mass., city record; San Francisco, Cal., street railway; New Orleans, La., public belt railroad; Seattle, Wash., street railway; Portland, Oreg., harbor pilotage and towage; Denver, Colo., irrigation ditch; Oakland, Cal., water front de-

velopment; Charleston, S. C., West End improvement, \$701, powder magazine, \$40; New Britain, Conn., ice plant; Augusta, Ga., canal; Davenport, Iowa, levee; Jamestown, N. Y., gravel pit; Winston-Salem, N. C., abattoir; Madison, Wis., quarry.

TABLE 16.

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

Table 16 sets forth the expenses and receipts of these enterprises as they might be briefly summed up if the accounts of the cities with such enterprises were kept as distributing accounts for assigning the costs to the departments or branches of the city government for which the service was rendered. This method of treatment has been followed in the annual reports for years later than 1908; in the earlier reports municipal service enterprises were treated substantially as were public service enterprises.

In preparing this table the Bureau of the Census has treated as distributable expenses all payments for services and materials whether received from the public or by transfer from other departments of the city. A complete statement of such expenses would include allowances for depreciation and for interest on the capital invested, but such data can not be presented until the cities provide more complete records of the costs of these enterprises. (A detailed statement concerning the allowance for interest is presented in the introduction to this report on page 24, under the title "Faulty accounting for interest chargeable as outlay or expense.")

The variations in the procedure of the several cities with reference to depreciation make it impossible to compile accurate or strictly comparable statistics of the cost of such services as those to which the expenses recorded in Table 16 are distributed.

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

Many cities other than those shown in this table undoubtedly carry on in connection with certain departments undertakings which might be considered municipal service enterprises; so long, however, as cities neither regard these undertakings as distinct enterprises, nor keep separate accounts for them, it is not possible to include them in any presentation of the statistics of municipal service enterprises.

TABLE 17.

Payments for interest on city debts.—In their accounting for the construction of permanent properties, such as water works, several cities, in accordance with the practice in commercial accounting, charge as a part of the cost of the property the interest accruing during the construction period on money borrowed for the improvement. The amounts so charged to outlay account are included in Table 18 of this report as part of the costs of the permanent properties and improvements of the cities. They are also included in Table 17 for the purpose of showing the total payments of the cities for the use of credit capital. (The method of adjusting the payments recorded in the two tables by means of contra-receipts as interest transfers, which are included in Table 10, has been previously explained on page 24 under the title "Faulty accounting for interest chargeable as outlay or expense.")

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

The amounts included in this table in the column headed "Of other governmental units" are given in detail for the various divisions of the city governments in the column headed "Interest" in Table 4. Of the total amount of interest payments, 93.2 per cent was reported for city corporations, 3.5 per cent for inde-

pendent school districts, and 3.4 per cent for other independent divisions, including certain counties in Groups I and II.

The aggregate of all interest payments was \$133,046,560. Of this amount, \$20,626,280, or 15.5 per cent, represents transfers or amounts of money paid by the various divisions of the government of the city as interest on city securities held by the sinking funds, investment funds, and public trust funds for municipal uses.

From the classification of interest according to the kind of debt obligations on which paid it appears that 89.2 per cent of the total interest payments was on funded and floating debt, 6.1 per cent on special assessment loans, and 4.8 per cent on revenue loans and miscellaneous debt obligations.

The interest on special assessment loans is seldom paid from collections of property taxes or similar revenues but from special assessments, such assessments being collected in a number of annual or semi-annual installments, each one of which includes an amount for meeting the interest on the bonds for the amortization of which the installment is collected. In such cases the property owner pays the interest on the debt as well as the principal, the city neither making nor losing anything by the transaction, and no burden is cast upon the general taxpayer. Table 17 does not include any payments for interest on certain special assessment obligations which are issued by some cities, but which are primarily debts of the individuals against whom they are levied and not debts of the city. When cities collect special assessments of this class and receive interest on deferred payments, such interest collections are included as receipts for private trust funds and accounts, which are recorded in Table 21, and not as receipts for special assessments, which are recorded in Table 7; in like manner the payments for interest are included among the payments for private trust funds and accounts in Table 21 and not in Table 17.

Increase in actual and relative payments for interest.—On page 18 of the introduction attention was called to the great increase since 1903 in the net indebtedness of the 146 cities for which the Bureau of the Census has collected statistics for each of the years 1903 to 1916, inclusive. One result of the great increase of municipal indebtedness there referred to has been to increase the total payments of cities for interest and the percentage which interest payments constitute of all their governmental cost payments. The following statement gives the per capita net indebtedness, per capita payments for interest, and per cent of all governmental cost payments for interest of all cities having over 30,000 inhabitants for specified years from 1903 to 1916.

YEAR.	PER CAPITA.		Per cent of all governmental cost payments for interest.
	Net indebtedness. ¹	Net payments for interest on all classes of debt.	
1916.....	\$76.62	\$3.48	10.7
1915.....	75.56	3.51	10.3
1913.....	67.57	3.10	9.7
1911.....	65.84	3.01	9.4
1909.....	60.63	2.84	9.4
1907.....	55.42	2.55	8.6
1905.....	50.66	2.36	9.2
1903.....	53.08	2.06	8.3

¹ For the years 1909, 1911, 1915, and 1916 net indebtedness represents the amount of funded and floating debt less assets in *general* sinking funds only; for the other years of this table the assets in *all* sinking funds were deducted.

The steady and continuous increase in indebtedness and interest payments of all cities whose statistics are summarized in the statement are illustrated by Diagrams 20 and 21.

DIAGRAM 20.—PER CAPITA NET INDEBTEDNESS OF ALL CITIES FOR SPECIFIED YEARS: 1903-1916.

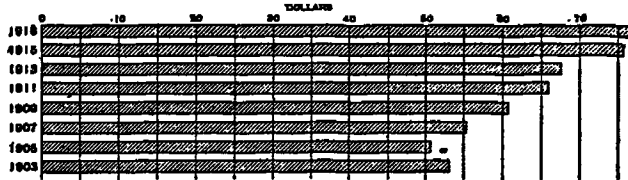
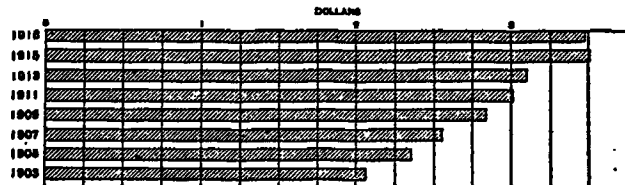
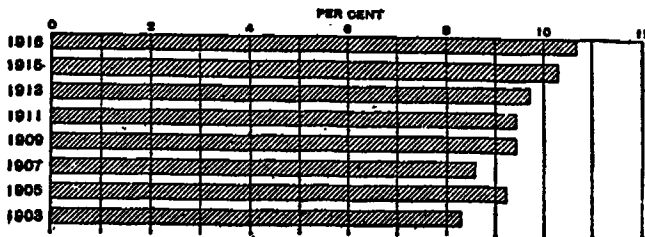


DIAGRAM 21.—PER CAPITA NET PAYMENTS FOR INTEREST OF ALL CITIES FOR SPECIFIED YEARS: 1903-1916.



The per cent relation between the interest payments of all cities and the total governmental cost payments of the same cities is graphically shown by Diagram 22, which follows.

DIAGRAM 22.—PER CENT OF GOVERNMENTAL COST PAYMENTS FOR INTEREST OF ALL CITIES FOR SPECIFIED YEARS: 1903-1916.



Exceptional payments for interest by Massachusetts cities.—On page 90 attention is called to certain payments by Massachusetts cities to the commonwealth for the maintenance of sewer, park, and water supply systems that have been constructed for the benefit of the city of Boston and the adjoining municipalities and the further payment to the state to reimburse it for payments of interest on the loans which were made

to finance the construction or acquisition of the systems. Similar payments of interest are made to the state on the advances made by it in financing the cost of changes required for the abolition of grade crossings, and are included in Table 17 on the lines for the several cities.

TABLE 18.

Payments for outlays.—The payments for outlays, included in Table 18 comprise the amounts paid by the several cities for the acquisition or construction of the more or less permanent properties and public improvements, including payments for additions made to those previously acquired or constructed, but exclusive of payments in error for the correction of which counterbalancing amounts are later received. The payments last mentioned are included in Table 22 under a descriptive heading. In the case of 15 cities the payments for outlays shown in Table 18 exceed the amounts reported in Table 4 in the column headed "Outlays" by the amount of those payments for outlays recorded in Table 18 which were offset by receipts from the public on outlay account, the most important of which were receipts from the sales of real property and from fire insurance adjustments. The "payments" of Table 18 are thus the total payments on outlay account less payments in error, while the "governmental cost payments for outlays" of Table 4 are the payments on outlay account which increased the value of the permanent properties and public improvements as a result of the cash transactions of the year.

The grand total of the payments for outlays, other than payments in error, of the 213 cities was \$287,727,986, while the governmental cost payments for outlays, as above explained, were \$287,558,668. 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 \$129,102,637. The governmental cost payments for outlays over the excess last referred to were \$158,456,031. This shows that for the 213 cities as a whole the net receipts from increase of debts were only 44.9 per cent of the governmental cost payments for new properties and public improvements, there being, however, great differences among the individual cities, as is pointed out in the text to Table 21, page 98.

After making all needed allowances for different amounts of cash on hand at the beginning and close of the year, and for all of the factors that should be considered, it is evident that, from the comparison just made, the majority of the cities are increasing the value of their permanent properties and public improvements faster than they are increasing their debts, while in the case of a few, if any consideration is given to depreciation, the opposite condition of affairs exists.

The figures presented in Table 18 represent for each city the outlays of the entire city government

by principal divisions and subdivisions of governmental service. The column headed "For outlays" in Table 4 shows the net amount of these payments for outlays by each of the divisions of the government of the city, including school districts, counties, and other divisions.

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

The outlays tabulated in the column headed "All other," under the general heading "Sanitation, or

promotion of cleanliness," were for equipment for street cleaning, for public comfort stations, for the drainage of low-lying lands, etc.

The outlays tabulated in the column "All other," under the general heading "Highways," were made for the improvement of bays, rivers, and harbors, and for viaducts, and in the case of cities with large area some were made for the construction of roads and bridges outside of the populous districts of the city.

The total payments for outlays for electric light plants for lighting city streets or municipal buildings were \$648,505 and those for other municipal service enterprises were \$746,510. The object of these payments, together with the amounts expended, are shown in Table 16.

Table XXXI, which follows, presents a comparative summary of the per capita payments for general departmental outlays of all cities for specified years from 1903 to 1916.

Table XXXI	YEAR.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY.				Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	EDUCATION.			Recreation.	Miscellaneous and general. ¹
				Total.	Police department.	Fire department.	All other.					Total.	Schools.	Libraries.		
	1916	\$7.19	\$0.26	\$0.26	\$0.03	\$0.14	\$0.09	\$0.08	\$1.28	\$3.13	\$0.20	\$1.82	\$1.44	\$0.08	\$0.41	\$0.05
	1915	8.35	0.23	0.23	0.04	0.17	0.08	0.08	1.55	3.76	0.28	1.61	1.54	0.06	0.41	0.10
	1913	7.61	0.21	0.23	(²)	(²)	(²)	0.06	1.13	3.39	0.22	1.37	(²)	(²)	0.87	0.06
	1911	7.81	0.31	0.23	0.06	0.19	0.04	0.04	1.04	3.79	0.24	1.45	1.34	0.10	0.56	0.09
	1909	7.26	0.26	0.23	0.05	0.19	0.04	0.04	1.05	3.29	0.24	1.45	1.30	0.15	0.58	0.07
	1907	7.07	0.24	0.23	0.06	0.17	0.06	(²)	1.10	3.26	0.20	1.41	1.28	0.13	0.44	0.13
	1905	6.39	0.14	0.23	(²)	(²)	(²)	(²)	1.00	2.87	0.11	1.47	1.32	0.15	0.53	(²)
	1903	5.74	0.11	0.21	(²)	(²)	(²)	(²)	(²)	3.62	0.13	1.11	(²)	(²)	0.57	-----

¹ Includes municipal service enterprises.

² Detail not available.

³ Included in the column headed "Sanitation, or promotion of cleanliness."

⁴ Less than one-half of 1 cent.

⁵ Included in the column headed "Highways."

The proportions of outlays for the several departments, as represented by the per capita payments, are illustrated graphically in Diagram 23, which follows:

DIAGRAM 23.—PER CAPITA PAYMENTS FOR GENERAL DEPARTMENTAL OUTLAYS OF ALL CITIES FOR SPECIFIED YEARS: 1903-1916.

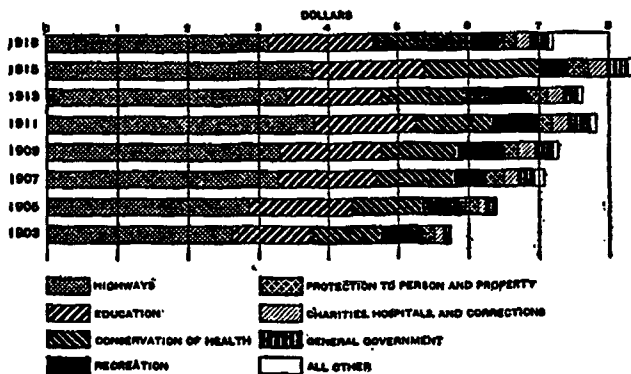


TABLE 19.

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, such as the receipt of money, services, materials, or property in exchange for a debt obligation assumed or otherwise incurred; and (3) receipts which have been described on page 37 of the introduction, where they have been given the designation "Counterbalancing receipts." These three classes of nonrevenue receipts are given in detail in Tables 20, 21, and 22, respectively.

Summary of nongovernmental cost payments.—The nongovernmental cost payments included in this report are, like the nonrevenue receipts, readily separable into three principal classes: (1) Payments for the purchase of investments and supplies which exchange one asset for another, (2) payments which decrease indebtedness by exchanging the asset cash for outstanding liabilities, and (3) counterbalancing payments to which attention has been called on page 38. These three classes of payments are given in detail in Tables 20, 21, and 22, respectively.

Secondary classification of nonrevenue receipts and nongovernmental cost payments.—Table 19 presents a classification of nonrevenue receipts and nongovern-

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

TABLE 20.

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

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

The transfer payments included in Table 20 were also of two classes: (1) Payments by funds of the city for city securities purchased for investment from the various divisions of the city government at the date of the original issue of such securities, and (2) payments by one city fund for securities sold by another. These two 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 the cities are the same as the transfer payments and receipts included in Table 21, since for those cities there are no sales or transfers of investments from one of the funds to another. For the few cities in which the transfers of investments are made between the various funds, the transfer receipts and payments of Table 20 exceed the transfer payments and receipts included in Table 21.

Receipts from the sale and payments for the purchase of supplies.—Table 20 shows the receipts from the sale of supplies, including accounting receipts for supplies on hand at the beginning of the year and used during the year, and payments for supplies purchased during the year that were on hand at the close of the

year; or, rather, in the first case the excess of the value of supplies used over the payments for their purchase, and in the second case the excess of payments for supplies over the value of those charged as expenses and outlays, substantially as has been described on page 22 of the introduction to this report.

TABLE 21.

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

Transfer receipts and payments on debt account.—The receipts and payments of Table 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 213 cities covered by this report, 65 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 148 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 65 of the 213 cities covered by this report decreased their debt obligations to the public during the year 1916, although during that period the 213 cities as a whole received from new debt obligations \$129,102,637 more than they paid for the redemption or cancellation of old ones, is one worthy of consideration by those who have come to believe that cities must necessarily increase their indebtedness in ever-enlarging proportions.

One hundred and forty-eight cities increased their indebtedness to the public, such increase constituting less than 20 per cent of the payments for outlays in 26 cities, from 20 to 40 per cent in 30, from 40 to 60 in 32, from 60 to 80 in 21, from 80 to 100 in 20, and more than 100 in the following cities: Nashville,

Tenn.; Houston and Austin, Tex.; Camden, Atlantic City, and Perth Amboy, N. J.; Utica and Mount Vernon, N. Y.; Wilkes-Barre and Lancaster, Pa.; Covington, Ky.; Augusta, Ga.; Woonsocket, R. I.; Montgomery, Ala.; Muskogee, Okla.; Portsmouth, Va.; Shreveport, La.; Columbia, S. C.; and Joplin, Mo. All of the cities whose increase of indebtedness to the public constituted more 100 per cent of their outlays increased their cash on hand during the year, as shown in Table 3. Some of these cities increased their cash balances and debt obligations to the public by only small amounts, while others materially increased them. The cities last referred to are among those which are needlessly burdening their taxpayers with interest payments, as has been pointed out in the text relating to Table 3, page 51.

Transactions which increased the debts of Massachusetts cities to the state.—Attention has been called on pages 90 and 96 to the expenditures of the commonwealth of Massachusetts through special commissions and boards, by which lands were acquired and developed and structures completed for providing the metropolitan district, including Boston and its suburbs, with common sewer, park, and water systems, and for assisting that city and others in the abolition of grade crossings. The outlays of the metropolitan systems are recorded on the books of the commissions, which constitute part of the official records of the state, but not of the cities. These payments by the state are transactions which increase the indebtedness of the cities in the metropolitan district. In like manner the advances by the state for the cities' share of the cost of abolishing railway grade crossings are transactions increasing local indebtedness to the state. No portion of this increase is included in Table 21, it not being practicable to secure the data for any accurate apportionment of this increase in the several cities. The advances by the state for the cities' portion of the cost of abolishing grade crossings were not ascertained, and are therefore not included in any table or statement of this report.

Transactions which decreased the debts of Massachusetts cities to the state.—The financial transactions which lessened the indebtedness of certain Massachusetts cities for which this report gives statistics were of three kinds: (1) Payments by cities to the state for sinking funds for the amortization of debts incurred for the metropolitan system of sewers, parks, and water; (2) payments by the cities to the state of the assessments levied upon them by the state for the repayment of the advances made by it for the cities on account of the abolition of grade crossings; and (3) the earnings of the metropolitan sinking funds of the state which add to the assets of those funds. The payments mentioned in (1) and (2) are included in Table 21, while those mentioned in (3) do not appear on the city books, and are therefore not included in this report.

TABLE 22.

Counterbalancing receipts and payments.—On page 37 of the introduction definitions are given of counterbalancing receipts and payments, or nonrevenue receipts and nongovernmental cost payments recorded in revenue and governmental cost accounts. These receipts and payments are of six general classes shown in Table 22 in the division relating to receipts. As the counterbalancing payments of each class are in all cases equal to the receipts shown in the several columns, the table gives only the aggregate payments.

Among the counterbalancing receipts shown in the table are included all amounts received as offsets to outlays. As explained on page 96, the total of outlays shown in Table 18 exceed such total shown in Table 4 in the column headed "Outlays" in the case of 15 cities, the differences representing receipts from the public on outlay account in excess of the specific outlays against which these receipts would have operated as offsets had the outlays been sufficient in amount. In Tables 19 and 22 the totals of such offsets are included as nonrevenue receipts and nongovernmental cost payments. Table 4 permits the deduction of the total of such offsets from outlays, because it is a summary table, but Table 18, because it presents the payments for outlays classified by the principal divisions of governmental service, does not permit such deduction when the amount to be credited to the outlay account of a particular department exceeds the total outlay payments for that department during the year.

General transfer and interdivision agency receipts and payments.—Table 22, in addition to giving the counterbalancing receipts and payments of cities, presents a statement of the general transfer and interdivision agency receipts and payments of cities, or amounts received and paid by transfer between the independent divisions or funds of the city, including collections of one division for another and the payments to the division for which moneys were collected. For the majority of cities these receipts and payments are equal, but for a few of them they differ, owing in the greater number of cases to the difference in the fiscal years of the different divisions of the cities reporting such differences, so that such receipts of one year by one division appear in the payments of the other division, either in the preceding or succeeding fiscal year.

TABLE 23.

Summary of all receipts, payments, and cash balances, by divisions and funds of city government.—Attention has been called on page 19 of the introduction, and in the text explanatory of Table 4, to the different organization of cities for governmental purposes. Table 4 summarizes revenue receipts and governmental cost payments by the independent divisions of govern-

ment of the cities. Table 23 presents a summary of all receipts classified as revenue and nonrevenue and all payments classified as governmental cost and non-governmental cost, cash balances, and date of the close of the fiscal year for each division there shown, and in addition it shows the receipts, payments, cash balances, and date of the close of the fiscal year of the funds of each division. When the city corporation is the only local governmental organization, the figures for the several funds are presented immediately below the name of the city, as in the case of New York, N. Y. When several additional governmental divisions or organizations are included, these divisions are shown under the name of the city as coordinate with the city corporation, as in the case of Chicago, Ill. For cities of the latter class the funds of each division are shown as subordinate to the division to which they belong. The grand total of all divisions is shown opposite the name of the city.

As subordinate to each governmental unit, Table 23 shows those funds which are kept wholly separate from other funds and the transactions of which are usually recorded by city officials in independent systems of accounts. Sinking, investment, and trust funds are, however, always shown separately, whether the city officials record the transactions of these funds with other city transactions or maintain separate systems of accounts therefor. With the exception just mentioned, the first column of Table 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 held responsible for its proper conduct. In Washington, D. C., the Federal Government shares the administration and the cost of municipal affairs with the District government, which fact in part accounts for the large number of funds in that city.

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

Receipts are here classified as revenue and non-revenue, and payments as governmental cost and nongovernmental cost. In reports of this series for years prior to 1915 the tables corresponding to Table 23 of this report carried only total amounts in the columns for receipts and payments.

Date of close of fiscal year.—The table shows wide differences in the dates on which the fiscal years close. These differences complicate the work of compiling comparable statistics. Not only do the different cities close their fiscal years on many different dates, but often the fiscal years of the units of the same city and of their funds and accounts close on different dates. It is evident then, that the statistics for a large number of cities will involve fiscal years ending on many different dates.

A uniform date for the close of the fiscal years of all divisions, funds, and accounts of cities would greatly facilitate the compilation of comparable municipal statistics. Several states have statutes providing for such a uniform date for their cities, and the enactment of similar laws can not be too strongly urged.

The city corporation is the principal governmental unit of every city, and in many cities it is the only municipal unit. Of the 213 cities of the United States for which reports were secured, 123 closed the fiscal year of the general treasury of their city corporation on December 31. In 10 states having more than one city of over 30,000 inhabitants, all of these cities closed their fiscal year on December 31, those states having an aggregate of 42 such cities. These states are Colorado, Georgia, Indiana, Kansas, Louisiana, Minnesota, Ohio, South Carolina, Utah, and Washington. In no other state having more than two cities of over 30,000 inhabitants do all of them close their fiscal year on the same date. Of the 90 cities closing their 1916 fiscal year on dates other than December 31, 24 closed such year on June 30, 13 on March 31, 2 on April 17, 13 on April 30, 9 on November 30, 5 on February 29, 7 on September 30, 2 on January 3, 4 on January 31, 3 on May 31, 2 on August 31, and one each on January 2, February 28, April 10, May 1, June 1, and December 5.

TABLE 24.

Sinking funds of two distinct types.—Table 24 presents a summary by cities of certain transactions of sinking funds, the amounts of their assets being presented in Table 26. Sinking funds are of two classes, those with and those without investments. The cities with funds of the first class number 144, and those with funds of the second class number 44.

The sinking funds of the first class are established and maintained primarily for the redemption of bonds at maturity, while those of the second class are maintained primarily for the amortization of city debt obligations by purchase before their maturity, or for the redemption of serial or other bonds maturing in

practically equal amounts each year. Sinking funds of both classes are met with which are employed for the payment of interest on city debt obligations in addition to the purpose mentioned, although not all of either class are so used. The revenues of municipal sinking funds comprise (1) the amounts annually appropriated by the city corporation and other governmental units for sinking fund purposes, and (2) certain city revenues that have been permanently set apart or pledged for such purposes. In addition to the revenues mentioned, nearly all sinking funds of the first class also receive interest on their investments. Funds of the second class, as a rule, expend the greater portion of their revenues during the year in which received, while the revenues of the funds of the first class are accumulated wholly or in part from year to year and expended at the maturity of the various bond issues. The sinking funds the transactions of which are reported in Table 24 and the assets of which are shown in Table 26 received as interest and rents on their investments an aggregate of \$21,124,341, an amount equal to 3.15 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 25 cities with no sinking funds in 1916 the majority reported no funded 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 188 cities having such funds at the close of the fiscal year 1916. The table thus includes transactions of sinking funds not only of the city corporation but of all the divisions of the government of the city. The receipts of these funds are tabulated under five headings, and the payments under four. Of the five headings for receipts, two are for revenue and three for nonrevenue receipts. The receipts from revenues are of two distinct classes: (1) The earnings of the funds, which consist of rents and interest on investments and interest on cash deposits in bank held as

sinking fund assets, and (2) other revenue receipts. The latter receipts in turn are of two distinct classes, the first being revenues from specific sources which are pledged for sinking fund purposes, and the second the general property tax appropriated for sinking fund purposes, which are paid directly to the sinking funds and never pass through the general treasury. The cities reporting the latter class of receipts, as a rule, have sinking funds under the control of sinking fund commissions, and for most of them the taxes are collected by the county rather than by the city corporation.

Of the total amount reported in Table 24 as receipts from other revenues, \$18,234,603, or 49.3 per cent, was reported for New York, N. Y. The net revenues thus reported were all pledged by charter or other provision for sinking fund purposes for the redemption of particular classes of bonds or of city debt obligations in general. The revenues thus received, which were distinctly pledged for sinking fund purposes in New York, N. Y., in 1916, were: Special assessments, \$33,531; business licenses, \$280,918; fines and penalties, \$716,908; major privileges, \$539,343; minor privileges, \$161,860; rents of miscellaneous property, \$271,166; stenographers' fees, judicial, \$31,519; revenue of water supply systems, \$8,514,146; revenue of public markets, \$271,252; revenue of docks and slips, \$5,204,639; income from ferries, \$1,014,849; rapid-transit rents, \$513,872; and interest on bank deposits not assets of sinking funds, \$680,600.

The sinking funds of 82 cities reported payments for interest or expenses, or both interest and expenses, which aggregated over \$10,000 each. In some cities the sinking funds are charged with the duty of meeting interest payments on a part of the municipal debt, but the smaller amounts shown under that heading are in most cases payments of the expenses of managing the sinking funds.

The receipts shown under the heading "From issue of debt obligations" represent the receipts by the sinking funds from the issue of debt obligations that were issued through the sinking fund authorities rather than from the general city treasury. They also include certain small amounts of warrants drawn by the sinking fund authorities that had not been cashed before the close of the year and premiums on bonds issued from the general treasury that were specifically dedicated for sinking fund purposes. The amounts shown in payments under the heading "For redemption of debt" represent the amount of city debt obligations that were redeemed directly through the sinking funds. Many cities having sinking funds do not, however, redeem their debt obligations by their sinking funds directly, but instead transfer cash to the city treasury, which reports all payments for the redemption of debt. These different methods of administration relative to the redemption of debt render it impossible to compile comparable statistics of debt

transactions from sinking funds alone, complete statements requiring a combination of the transactions of these funds with those of other funds of the city.

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

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

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

TABLE 25.

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

Public trust funds of the class first mentioned are established for charities, education, pensions, and other public benefits; and those of the second class for "charitable uses" for which the city can not make appropriations, but the administration of which may legally be entrusted to municipalities as constituting convenient agencies for accomplishing the desired end. Funds established for city uses are termed *public trust funds for municipal uses*, while those established for purposes other than municipal in their nature and for which the cities can not make appropriations from revenues, are designated *public trust funds for non-municipal uses*. In the case of the greater number of these funds the income alone is available for the purposes for which the funds are created; but in the case of a few both principal and income may be expended.

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

Transactions of public trust funds for municipal uses.—The acceptance by a city of donations and bequests for municipal uses acts as an appropriation thereof, and the money or wealth so received, if accounted for in a legal sense, would be shown in the accounts or reports as "appropriated." To distinguish such appropriations from the ordinary governmental appropriations, they are usually set apart in special funds denominated "public trust funds." Cash and other wealth in these funds constitute governmental assets. The municipal purpose most often subserved by trust funds for municipal uses is that of providing pensions for policemen and firemen who have suffered disability or have completed a specified term of service, and gratuities for the families of those who have died in the service. The pensioning of teachers is rapidly growing in favor, 50 of the 213 cities reporting public trust funds for this purpose in 1916. A number of cities, for the most part in Eastern states, reported public trust funds for the care of the poor and the defective classes, such as the support of orphans' homes, assistance to poor children, maintenance of a free dispensary, loans, excursions for poor children, and purchase of shoes for indigent school children.

Of the 213 cities covered by the present report, 173 reported public trust funds for municipal uses, with total receipts of \$10,692,267 and payments of \$11,712,635. The largest amount received by the public trust funds of any one city was \$3,090,330 in Philadelphia, Pa., followed by Chicago, Ill., with \$2,149,463. The largest payments by such funds in any one city amounted to \$4,911,431 in New York, N. Y., of which \$4,909,758 was for pensions, followed by Philadelphia, Pa., with \$1,821,600, principally for the support of Girard College, an institution for orphan boys.

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

The diverse objects for which public trust funds for municipal uses are applied may be judged from the following examples found among the funds for miscellaneous objects: Immigrant relief; medals and prizes for inventors, policemen, firemen, and school

children; loans to artisans; street cleaning, lighting and repairing; Pasteur or other treatment for hydrophobia; music for the public; trees in parks; public celebrations; drinking fountains; buildings; and observatories.

The revenues of trust funds from taxes, fines, and forfeits are a part of the revenues of cities derived from the exercise of the general powers of government. The aggregate of these revenues included in Table 25 is \$1,230,736. If these taxes and allied revenues were not included in the statements of tax receipts in Table 7, those receipts would not be comparable between cities; and if the attempt were made to show the provisions for pensions, schools, libraries, or charities, without taking into account the payments included in Table 25, or if the attempt were made to make comparisons between cities with reference to the payments by them of pensions, and such comparisons were based on the fund reports summarized in Table 25, the results would not be satisfactory, because some portions of the data for correct comparison would be wanting; hence the necessity, as pointed out on page 20 of the introduction under the title "Accounting for administrative funds," of basing all comparable statistics of cities upon a combination or consolidation of the reports of all administrative funds.

The receipts of the trust funds for municipal uses, covered by Table 25, from rents and interest on investments aggregated \$5,495,156 for 1916, an amount equal to 6 per cent of the assets at the close of the year, as given in Table 26.

Table 25 is presented as an exhibit of transactions already included in the preceding tables, and is designed to show in connection with the other tables the character of the transactions of those funds of the several cities, and something of the relation of the amounts here included to the aggregate of which they form a part. It gives the total payments of the several cities for pensions and gratuities through their public trust funds for municipal uses. A comparison of the figures of the table with those shown in Division X of Table 12 will show the amounts of pensions and gratuities paid by some cities directly, without the agency of these funds. This table also gives the payments by these funds for schools and libraries.

TABLE 26.

Amount of specified assets and value of public properties at close of year.—Table 26 shows the cash of the cities in their general funds, the cash and investments in their sinking and investment funds, public trust funds and private trust funds, as well as the value of certain other public properties. If a city is to present a complete balance sheet it must include therein statements of the amounts that will probably be collected from assessed but uncollected taxes and

special assessments, of accrued interest on investments held, and of certain contingent assets that have a monetary value. No effort is here made to present exhibits of the assets or resources mentioned, however, for the reason that but very few cities of the United States make such statements of all their assets, and of these few only a limited number make any allowance for revenues that may prove uncollectible.

The figures in the last column of Table 26 represent the total value of the public properties, which is shown in detail in Table 27. The term "public properties," as here used, comprises the land belonging to the city and used for municipal purposes, together with all the structures upon such land, including buildings and machinery and all appliances and equipment used for carrying on the work of the city departments and the various public service and municipal service enterprises operated by the city.

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

Assets of sinking funds.—The character of the sinking funds, the assets of which are presented in the first group of the columns of Table 26, has been fully set forth in the text accompanying Table 24. Of the 188 cities reporting sinking funds with assets, 76 reported city securities as their only asset other than cash, 9 reported other investments but no city securities, 59 reported both city securities and other investments, and 44 reported cash as their only asset at the close of the year.

At the close of the fiscal year 1916 the aggregate assets in the sinking funds reported equaled 19.3 per cent of the total indebtedness of the 213 cities covered by this investigation.

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

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

At the close of the year 1916, 176 cities had public trust funds for municipal uses. Of these, one city reported funds holding no investments other than city securities, and 24 reported funds holding no investments.

Assets of investment funds and value of miscellaneous investments.—Under the heading "Assets in invest-

ment funds and miscellaneous investments" are shown (1) all assets of funds with investments other than sinking and trust funds and (2) all interest-bearing securities and investments other than those of the funds mentioned, including real property used for purposes other than the uses of the departments and enterprises. Although the term "investment fund" is seldom, if ever, employed by city officials, it seems to be an appropriate designation for the class of funds first mentioned. The value of real estate incidentally acquired and yielding little or no income is included under the given heading as a miscellaneous investment. In some instances the assets in investment funds consist of bonds or stocks acquired by the city in consideration of financial aids or grants to railroads or other public-service corporations; in a few instances they consist of real estate held for the purpose of securing rents or the profit that may result from an increase in value; in other cases they consist of bonds or mortgages received in exchange for real estate and held as investments awaiting maturity or a favorable market.

In a majority of the cities reporting investment funds or investments, the invested assets are comparatively small. In some instances they are doubtless of a temporary nature, being held merely for a favorable opportunity to dispose of the securities or real estate, when the proceeds are to be returned to the general treasury. In some cities permanent investment funds are established to enable the cities to carry their own fire risks on municipal buildings, an amount equal to the premiums usually charged by the fire insurance companies being set aside each year for the creation of a fund from which fire losses may be paid as they occur. Some of these insurance funds are built up by the annual appropriation of considerable amounts until the assets reach a prescribed maximum. Such funds are usually invested in profitable securities and are here classed as investment funds. Funds provided for the purchase, construction, or the 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 213 cities covered by the investigation for 1916, 82 reported investment funds or miscellaneous investments, their assets aggregating \$291,618,538.

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

becomes a trustee under corresponding circumstances. The acceptance of such a trust creates a debt liability for the amount received, and such liabilities should be shown in accounts and reports of public indebtedness.

Assets of private trust funds.—In certain cases cities receive and hold money under conditions which create private trusts. The trusts of this kind most frequently met with in the financial administration of cities concerns the estates of deceased persons held in trust for unknown heirs, or moneys deposited as guaranty of contracts. Sometimes the moneys held under these private trusts are set aside in special trust funds, and sometimes they are represented by private trust accounts. Private trust funds are distinguishable from private trust accounts by the method of caring for the cash received in trust.

When cash is received in trust for a given person or corporation and is deposited in trust for such person or corporation, a special fund is created, to which is here given the designation "private trust fund;" while if the cash is debited to the general city fund and an account is opened for it on the city books, the account is here spoken of as a "private trust account." In a number of cities but little attention is given to the proper recording of transactions affecting private trusts, the receipts and payments frequently being entered upon the books as ordinary city revenues and expenses.

In Table 26 the assets in public trust funds for non-municipal uses and in private trust funds are shown together, their aggregate being \$15,542,644.

TABLE 27.

Value of properties employed or held for specified purposes.—The value of all permanent public properties except those in funds with investments is shown in Table 27, in which for convenience of treatment those properties are classified as "Land, buildings, and equipment of general departments," "Land, buildings, and equipment of municipal service enterprises," and "Land, buildings, and equipment of public service enterprises." Most of the properties included under the first and second headings are essential to the conduct of municipal affairs and are unproductive; that is, any income that may be derived from them is merely incidental. The properties of public service enterprises are productive; that is, they are designed to furnish an income approximately equaling or exceeding the cost of operating and maintaining them.

Valuation of municipal properties.—The importance of carefully and accurately estimating the value of public properties is very imperfectly appreciated by many city officials. The amounts given for some cities represent the book value of lands and buildings equal to their original cost less depreciation and plus improvement and appreciation, while for others the

valuation given is only an estimate. The result is that the valuations of public possessions for different cities do not furnish absolutely reliable data for comparisons.

The valuation of properties employed in public service enterprises has received more consideration from city officials than that of any other class of public properties, yet the need of still more exact and systematic valuation for accounting purposes is almost universal. Wide differences exist in accounting usage with respect to depreciation and with respect to the inclusion of the franchise or privilege value of a public utility enterprise with the physical value of plant and equipment. A 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 valuations of such properties reported for one city may be comparable with those reported for another, but as an aid to the keeping of a complete account of operating costs and a means of assuring honest and prudent administration of the public resources.

The director of finance of the city of Cleveland, Ohio, issues annually a complete asset statement for all departments. The valuations are based upon a recent physical valuation of all properties belonging to the city. The statement on page 106 is a reproduction, by permission, of page 120 of the latest report, and presents a complete statement of assets for the Division of Water. If similar statements were prepared by all cities, a comparison of departmental values would have much greater significance than is possible from data now available.

Value of properties of general departments.—Of the valuation reported for departmental properties, amounting to \$2,734,870,791, \$1,263,279,877, or 46.2 per cent, represents the valuation of properties employed in recreation, such as parks, zoological and botanical gardens, playgrounds, and art galleries and museums, more than one-half of this amount being reported by New York, N. Y. Next in order of value come schools, with a valuation of \$750,074,115; general government buildings, with a valuation of \$232,651,208; and properties of charities, hospitals, and correctional institutions, with a valuation of \$149,277,636. Of the total valuation for schools, \$127,862,114, or 17 per cent, was reported by New York, N. Y.

Value of properties of municipal service enterprises.—Of the total valuation reported for properties of municipal service enterprises, amounting to \$23,304,418, 52.9 per cent, or \$12,325,200, represents the value of electric light systems. The other enterprises of this type, for which valuations are shown in Table 27, are those for which the financial transactions are given in Table 16. Electric light systems were reported by 23 cities; Chicago, Ill., reported \$6,051,319, or nearly one-half of the total value of such properties, while Detroit, Mich., came next with a valuation of \$3,198,855, or 26.0 per cent of the total.

The valuations reported for Nashville, Tenn., and Richmond, Va., were \$639,589 and \$642,498, respectively. The other municipalities operating electric light systems as municipal service enterprises were Pittsburgh, Easton, and Norristown, Pa.; Milwaukee, Wis.; Fort Worth and Galveston, Tex.; St. Joseph, Mo.; Springfield, Decatur, and Aurora, Ill.; Little Rock, Ark.; Topeka, Kans.; Kalamazoo and Grand Rapids, Mich.; Wheeling, W. Va.; Newton and Brookline, Mass.; and Perth Amboy and Orange, N. J.

The high-pressure fire system in New York, N. Y., was valued at \$8,388,704; that in Detroit, Mich., at \$1,205,492; and that in Toledo, Ohio, at \$320,000. Other cities which reported high-pressure fire systems included their valuations with those reported as fire department or water supply system properties, and a segregation was not practicable.

In many cities the importance of special and careful valuation of property of this kind is evidently overlooked. The usefulness of statistics of city enterprises depends—no less for this class of enterprises than for public service enterprises—on frequent and exact valuations of the city property employed, for only on the basis of such valuations can statistics be compiled which will have any great value for purposes of comparison.

Value of properties of public service enterprises.—Of the total value of public service enterprises, 73.3 per cent represents the value of water supply systems, 14.8 per cent, the value of docks, wharves, and landings, and 11.8 per cent, the combined value of electric light and power systems and gas supply systems, markets and public scales, cemeteries, and crematories, and miscellaneous enterprises of minor importance included under the title "All other" in Table 27.

Electric light and power systems and gas supply systems operated by the cities reported were valued at \$37,098,333. The valuations appearing in this column are those of electric light and power systems, except the amounts shown for Richmond, Va., Duluth, Minn., and Wheeling, W. Va., \$906,160 of the amount shown for Holyoke, Mass., and \$252,344 of that shown for Hamilton, Ohio, which represent the valuation placed upon the gas supply systems operated by those cities.

101—DIVISION OF WATER
BALANCE SHEET
 January, 1, 1916, compared with January 1, 1915

Code Number		January 1, 1916	January 1, 1915	Increase + Decrease—
	ASSETS			
X- 1	LAND:			
	Division Station	111,100.00	111,100.00	
	Fairmount Station	83,555.70	83,555.70	
	Kirtland Station	189,800.00	180,134.29	
	Fairmount Reservoir	190,000.00	190,000.00	
	Kinsman Reservoir	39,000.00	39,000.00	
	Water Tower	4,000.00	4,000.00	
	Filtration Plant—Division Street	408,113.22	401,608.80	
	High Service Pumping Station	127,427.00	127,427.00	
	Woodland Avenue	8,372.00	8,372.00	
	Ridge Avenue	141,100.00	141,100.00	
	Reservoir East of Fairmount	5,775.00	5,775.00	
	Columbus Road	250,148.10	250,008.10	
	Filtration Plant—Kirtland Station			
	Total Land Value	1,558,391.02	1,574,169.02	— 15,778.00
X- 2	LAND BETTERMENTS	137,134.31	135,894.09	+ 1,240.22
Y- 1	BUILDINGS:			
	Division Station	300,527.09	58,705.73	
	Fairmount Station	173,354.07	162,665.20	
	Kirtland Station	386,356.96	390,704.63	
	Fairmount Reservoir	699.41	735.54	
	Kinsman Reservoir	1,825.08	1,868.55	
	High Service Pumping Station		96,997.06	
	Store Room, Woodland Avenue	81,090.12	80,822.49	
	Garage, New Rockwell	3,793.89	3,878.34	
	Machine Repair Shop	16,340.71	14,832.75	
	Garage, Old Rockwell	1,514.95	1,531.19	
	Warrensville Station	2,011.96		
	Total Buildings	967,524.24	812,741.48	+ 154,782.76
Y- 2	RESERVOIRS:			
	Fairmount	172,196.05	175,622.04	
	Kinsman	70,591.76	71,966.45	
	Baldwin	135,670.38	136,506.13	
	Warrensville	135,757.78	16,395.18	
	Water Towers, Warrensville	12,104.67		
	Total Reservoirs	526,317.64	300,489.80	+ 125,827.84
Y- 3	AQUEDUCTS AND WELLS:			
	Kirtland Station	32,507.19	32,460.02	+ 47.17
8	Cribs and Tunnels	2,967,806.23	2,411,688.52	+ 556,117.71
11	Filtration Plants	2,130,718.71	1,285,386.60	+ 844,332.11
Z-	EQUIPMENT:			
1	Furniture and Furnishings (Office)	20,321.43	20,174.66	
2	Furniture and Furnishings (Departmental)	1,939.43	1,845.69	
3	Machinery, Tools and Equipment	1,037,337.25	1,161,685.52	
4	Instruments	3,843.07	3,853.64	
5	Vehicles and Harness	1,101.49	1,101.49	
7	Motor Vehicles	23,229.16	23,544.95	
8	Books, Maps and Charts	17,369.26	16,351.50	
9	High Pressure System		85,465.44	
10	Water Mains	8,444,237.60	7,914,736.49	
11	Meters and Settings	1,031,809.89	1,022,716.88	
15	Service Connections	522.33	347.00	
19	Miscellaneous Equipment	10,445.17	10,782.05	
22	Heating Mains	163,290.98	160,804.00	
23	Heating Service Connections	25,608.64	18,251.25	
	Total Equipment	11,681,553.70	10,441,660.56	+ 1,239,893.14
	UNDISTRIBUTED STOCK	302,151.81	269,748.77	+ 32,403.04
	Total Property Value	20,304,104.85	17,264,738.86	+ 2,939,365.99
	ACCOUNTS RECEIVABLE	467,670.55	465,057.29	+ 2,613.26
	CASH:			
	Treasurer 101 Fund	558,741.65	155,122.30	
	Treasurer Bond Fund	732,414.39	1,476,355.46	
	Total Cash	1,291,156.04	1,631,477.76	— 340,321.72
	Car Tickets	324.20	129.20	
	Sinking Fund Investments	1,325,695.93	1,064,763.98	+ 260,931.95
	Total Assets	23,388,951.57	20,526,167.00	+ 2,862,784.48

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

Table XXXII			
CITY, CITY NUMBER, AND ENTERPRISE.	Value.	CITY, CITY NUMBER, AND ENTERPRISE.	Value.
Total.....	\$103,848,063	New Castle, Pa. (155).....	\$65,000
Bridges.....	66,999,832	Auburn, N. Y. (172).....	90,316
New York, N. Y. (1).....	66,405,625	Canals.....	4,052,723
Covington, Ky. (110).....	38,000	Newark, N. J. (15).....	1,937,723
Shreveport, La. (158).....	325,000	Augusta, Ga. (128).....	2,115,000
Newport, Ky. (202).....	46,000	City farms.....	1,125,866
La Crosse, Wis. (204).....	185,207	San Diego, Cal. (123).....	517,866
Public halls.....	9,880,358	Pasadena, Cal. (139).....	608,000
Philadelphia, Pa. (3).....	204,000	Street railways.....	6,023,181
Pittsburgh, Pa. (8).....	1,125,400	San Francisco, Cal. (12).....	5,500,000
Buffalo, N. Y. (11).....	396,776	Seattle, Wash. (19).....	523,181
San Francisco, Cal. (12).....	2,000,000	Ferries.....	892,010
Cincinnati, Ohio (14).....	214,763	New York, N. Y. (1).....	(*)
Newark, N. J. (15).....	285,000	Boston, Mass. (5).....	610,200
Portland, Oreg. (22).....	130,000	Baltimore, Md. (7).....	5,000
Indianapolis, Ind. (23).....	500,000	Seattle, Wash. (19).....	276,810
Denver Colo. (24).....	672,000	Dispensaries:	
Rochester, N. Y. (25).....	192,280	Charleston, S. C. (104).....	(*)
St. Paul, Minn. (27).....	425,000	Columbia, S. C. (189).....	(*)
Oakland, Cal. (30).....	991,873	City record:	
Toledo, Ohio (31).....	30,000	Boston, Mass. (5).....	(*)
Omaha, Nebr. (34).....	150,000	Belt railroad:	
Richmond, Va. (36).....	74,000	New Orleans, La. (16).....	1,095,800
Dayton, Ohio (45).....	20,000	Water and sewer pipes:	
Houston, Tex. (56).....	520,203	New Orleans, La. (16).....	225,000
Springfield, Mass. (62).....	873,500	Towage and pilotage:	
Lawrence, Mass. (66).....	(*)	Portland, Oreg. (22).....	213,788
Peoria, Ill. (90).....	72,000	Irrigation ditch:	
Wichita, Kans. (94).....	215,272	Denver, Colo. (24).....	15,000
Portland, Me. (101).....	(*)	Water front develop-	
Canton, Ohio (106).....	280,451	ment:	
Chattanooga, Tenn. (107).....	130,700	Oakland, Cal. (30).....	7,102,320
Saginaw, Mich. (115).....	105,000	Municipal organ:	
Little Rock, Ark. (116).....	5,000	Portland, Me. (101).....	60,000
Topeka, Kans. (130).....	(*)	West End Improve-	
Haverhill, Mass. (132).....	(*)	ment:	
Fitchburg, Mass. (133).....	(*)	Charleston, S. C. (104).....	114,500
Lansing, Mich. (181).....	20,140	Ice plant:	
Charlotte, N. C. (182).....	53,000	New Britain, Conn. (120).....	5,000
Knoxville, Tenn. (160).....	(*)	Levee:	
Fresno, Cal. (187).....	100,000	Davenport, Iowa (129).....	170,000
Austin, Tex. (190).....	2,000	Sand and gravel pit:	
Subways for pipes and wires.....	5,713,287	Jamestown, N. Y. (180).....	75,000
Philadelphia, Pa. (3).....	406,927	Abattoir:	
Baltimore, Md. (7).....	4,641,410	Winston-Salem, N. C. (209).....	34,260
Utica, N. Y. (78).....	140,712	Quarry:	
Elie, Pa. (88).....	112,302	Madison, Wis. (213).....	8,138
Binghamton, N. Y. (118).....	21,320	Market and armory:	
New Britain, Conn. (120).....	160,300	Portsmouth, Va. (164).....	42,000
Pasadena, Cal. (139).....	75,000		

* Valuation included with that of municipal buildings.
 * Valuation included with that of markets.
 * Valuation included with that of docks.
 * No valuation.

TABLE 28.

Gross and net indebtedness of cities.—Table 28 has been arranged to show both the gross and net indebtedness of the cities covered by this report at the close of the fiscal year 1916. The terms *gross indebtedness* and *gross debt* are here used as designations of the aggregate of all outstanding debt obligations, and the terms *net indebtedness* and *net debt* are used as the designations of the gross funded and floating debt, less the assets of sinking funds accumulated for their amortization.

The following statement and accompanying diagrams show for 146 cities the gross debt, total and per capita, at the close of the year for specified years from 1903 to 1916:

YEAR.	Amount.	Per capita.	YEAR.	Amount.	Per capita.
1916.....	\$3,318,791,939	\$112.22	1909.....	\$2,214,639,832	\$88.20
1915.....	3,168,756,158	109.86	1907.....	1,870,299,323	80.94
1913.....	2,747,908,912	97.62	1905.....	1,609,159,058	72.23
1911.....	2,538,745,024	95.52	1903.....	1,395,709,774	66.88

DIAGRAM 24.—GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903-1916.

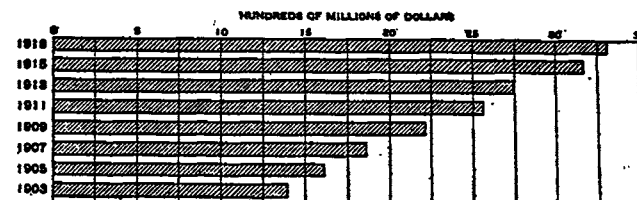
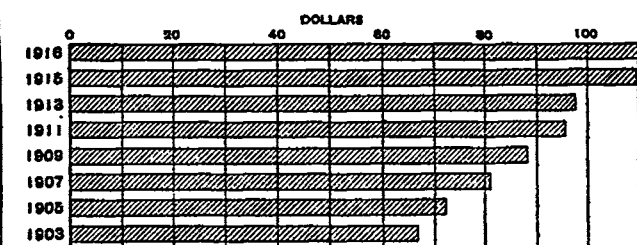


DIAGRAM 25.—PER CAPITA GROSS DEBT, AT THE CLOSE OF THE YEAR, OF 146 CITIES FOR SPECIFIED YEARS: 1903-1916.



The terms "net indebtedness" and "net debt" as here used differ materially from the use of the terms in some of the preceding reports for cities having a population of over 30,000. In the reports for the years 1902 to 1908, inclusive, the Bureau of the Census applied the term "net debt" to the total outstanding obligations of cities, less the amount of sinking fund assets. The net debt so computed seldom represented the actual net debt, because the computation did not take account of the assets of cities provided for the redemption of current debt, which includes special assessment bonds and certificates, revenue bonds and notes, warrants, and trust liabilities.

Recognizing this fact, the Bureau of the Census in its reports for fiscal years subsequent to 1908 applied the terms "net funded and floating debt," "net indebtedness," and "net debt" to the difference between the gross funded and floating debt and those sinking fund assets which had been specifically provided for the amortization of such debt. In computing the net indebtedness for the years 1912 and 1913 the total sinking fund assets were deducted from the gross funded and floating debt, but for the years 1909, 1910, 1911, 1915, and 1916 such assets of sinking funds as were provided for the amortization of special assessment debt were excluded from the calculation.

Indebtedness classified by the governmental unit by which incurred.—In Table 28 the gross debt of the several cities and groups of cities is first classified according to the division of city government by which

the indebtedness was incurred. Of the governmental indebtedness of the 213 cities, exclusive of that of the Massachusetts cities to the commonwealth, 93.2 per cent was incurred by the city corporation, 3.4 per cent by the independent school districts, and 3.4 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, \$12,189,336, in Chicago, Ill., \$6,502,121 in Seattle, Wash., and the total amount reported in the specified column for Cleveland and Cincinnati, Ohio, Pittsburgh, Pa., Detroit, Mich., Los Angeles, Cal., Buffalo, N. Y., Milwaukee, Wis., Newark, N. J., and Minneapolis, Minn.; park and driveway districts, \$12,546,920 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, \$15,477,700 in Chicago, Ill., and the total amount reported in the specified column for Oakland, Cal.; poor districts, total amount reported in the specified column for Philadelphia, Pa.; Port of Seattle, \$4,614,475 in Seattle, Wash., and Port of Portland, total amount reported in the specified column for Portland, Oreg.; water district, \$7,501,856 in Omaha, Nebr., and \$4,305,000 in Portland, Me.; bridge district, \$320,000 in Portland, Me.; county supervisors' fund, total amount reported in specified column for Rochester, Syracuse, and Troy, N. Y.; and sewer and street improvement districts, the total amount reported in the specified column for Little Rock, Ark.

Indebtedness classified by character of outstanding debt obligations.—Indebtedness classified according to the character of the outstanding obligations is shown in Table 28 under three principal headings: "Funded or fixed," "Floating," and "Current." The first two classes are not subdivided, but the current indebtedness is classified under four subheadings: "Special assessment bonds and certificates," "Revenue bonds and notes," "Warrants," and "Obligations on trust account."

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

Indebtedness classified as floating.—In the column with the title "Floating" are tabulated the amounts

of indebtedness represented by outstanding judgments, time warrants, and certificates of indebtedness that do not conform to the census definition of revenue loans, together with the special revenue loans to be redeemed from the tax levy of the succeeding year, and all other short-term obligations where payment has not been provided for from the proceeds of the current tax levy.

The following table and accompanying diagrams present for 146 cities a comparative summary of funded or fixed, and floating debt, sinking fund assets and net debt, total and per capita at the close of the year for specified years from 1903 to 1916.

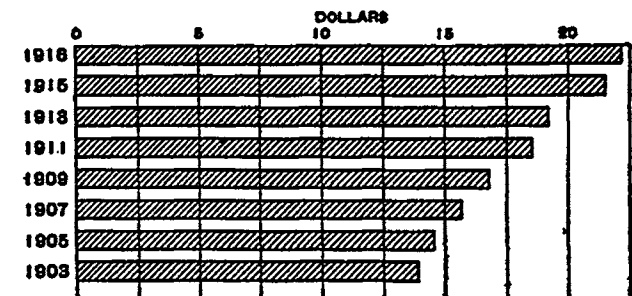
Table XXXIII YEAR.	Funded or fixed, and floating debt.	SINKING FUND ASSETS.		NET DEBT. ¹	
		Amount.	Per capita.	Amount.	Per capita.
1916.....	\$3,008,085,884	\$655,179,052	\$22.15	\$2,352,907,832	\$79.56
1915.....	2,866,008,818	620,102,406	21.50	2,245,906,412	77.86
1913.....	2,490,461,618	640,454,805	19.20	1,850,006,813	69.28
1911.....	2,305,059,142	496,230,750	18.52	1,808,828,392	67.52
1909.....	1,959,162,993	422,063,594	16.81	1,537,099,399	61.21
1907.....	1,657,320,345	362,441,586	15.68	1,294,878,759	56.04
1905.....	1,438,741,403	319,395,648	14.53	1,119,345,755	50.94
1903.....	1,223,101,328	290,096,696	13.90	933,004,632	44.71

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

DIAGRAM 26.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1916.



DIAGRAM 27.—PER CAPITA SINKING FUND ASSETS OF 146 CITIES FOR SPECIFIED YEARS: 1903-1916.



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

Indebtedness of Massachusetts cities to the state.—Table 28 gives the floating debt as above defined of all the 213 cities covered by this report, with the exception of the cities of Massachusetts.

The table does not include for the cities mentioned their debts to the commonwealth, although it includes

all other debts. The funded debts of the Massachusetts cities to the state are of two kinds: (1) Those represented by the city's obligations to the state to reimburse it for the advances made for the city's portion of the expense of abolishing railroad grade crossings, and (2) those represented by the obligations imposed on the cities by the state laws for reimbursing the state for the apportionment to the several cities of the costs of installing the metropolitan sewer, park, and water systems, including the improvements of the Charles River Basin.

These are municipal improvements which have been acquired and completed under the direction and supervision of the state authorities in the interest of the city of Boston and the adjoining municipalities.

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

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

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

Outstanding warrants were reported by 141 of the 213 cities covered by the present report, including 5 of the 9 cities in Group I, 9 of the 10 cities in Group II, 31 of the 44 cities in Group III, 44 of the 64 cities in Group IV, and 52 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 still others the treasurer sets aside cash in "suspense accounts" for the redemption of unpaid warrants, which may

thus be treated as "paid" in the appropriation account. Outstanding warrants are of two classes: (1) Unclaimed audits, for which warrants have not been issued by the auditor because not yet called for, and (2) unpaid vouchers, the warrants having been duly issued but not yet redeemed.

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

Indebtedness classified by creditor.—Under this general heading the total gross debt included in Table 28 is separated into two classes, that which was owing (1) to the public, and (2) to city funds with investments, including the sinking, investment, and public trust funds for municipal uses. In the column headed "City funds with investments" is included the par value of all city securities held by sinking and investment funds and public trust funds for municipal uses. Of the total debt, \$644,515,568, or 18.6 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. In the column headed "The public" is included the par value of all other city debt obligations outstanding, including the municipal liabilities by reason of public trusts for nonmunicipal uses and private trusts.

Indebtedness classified by purpose for which incurred.—A third classification of Table 28 segregates debt obligations of cities into debts incurred for (1) the purposes of general departments and municipal service enterprises, and (2) the purposes of public service enterprises and investments. Of the total debt recorded in the table, 70.1 per cent was incurred for general purposes and 29.9 per cent for public service enterprises and investments. The revenues derived by most cities from public service enterprises and investments are sufficient to meet the interest accruing on the second class of debts. Those debts, as a rule, do not rest as burdens upon the general taxpayers, as they are not met from their contributions, but, like special assessment loans, are paid from revenues derived from those specially benefitted. The special assessment loans constituted 5 per cent of the total indebtedness reported. Hence the total burden of debt which was to be paid by general taxation without regard to special benefits received was 65.1 per cent of the total.

Included in the amounts shown in Table 28 in the column headed "Public service enterprises and investments" are certain obligations of six cities for properties originally acquired or constructed for enterprises but now leased to and operated by private corporations, and which are, therefore, investments and not public service enterprises. The following statement shows the cities for which such debt is included, the char-

acter of the property, and the amount of such indebtedness:

CITY.	Property.	Amount of indebtedness.
New York, N. Y.	Rapid transit system	\$135,307,889
Philadelphia, Pa.	Gas works	337,200
Boston, Mass.	Rapid transit system	31,906,700
Cincinnati, Ohio.	Cincinnati Southern Railway	17,632,000
Toledo, Ohio.	Gas works	350,000
Portsmouth, Va.	Ferry	25,000

As a rule, the debts of cities for the purpose of general departmental and municipal service enterprises were considerably greater than those for public service enterprises and investments, but for several cities the debt outstanding for public service enterprises and investments was the larger. The cities with this greater indebtedness for public service enterprises and investments were Los Angeles, San Diego, and Pasadena, Cal.; Tacoma, Wash.; Fort Worth, Tex.; Troy and Elmira, N. Y.; Portland, Me.; Covington and Newport, Ky.; Pittsfield, Mass.; Colorado Springs, Colo.; Jackson, Mich.; and Council Bluffs, Iowa.

Increase during year in two classes of debt and in sinking fund assets.—Under the general title "Increase during the year in—" there are given under descriptive headings the increase in (1) the total funded and floating debts, (2) the sinking fund assets, and (3) the net debt. Of the 213 cities covered by the report, 135 showed increases during the year in net debt, amounting in the aggregate to \$115,730,479, and 78 cities showed decreases in such debt aggregating \$8,960,379.

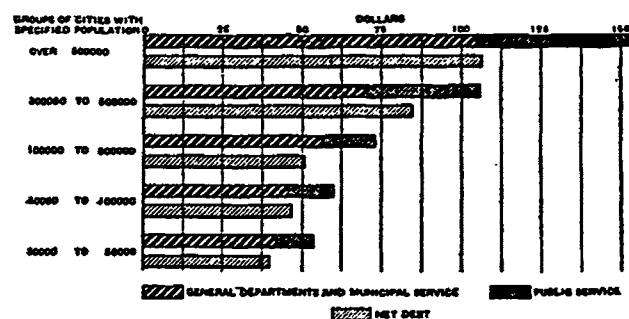
Per capita indebtedness.—In the columns headed "Per capita" there are given the per capita of (1) the total gross debt, (2) the gross debt incurred for general departments and municipal service enterprises, (3) the gross debt incurred for public service enterprises and investments, and (4) net debt. The figures given in the column referred to under (1) are in the case of each city the sum of those given in the columns referred to under (2) and (3). No segregation of net indebtedness corresponding to that given of gross indebtedness was practicable. It should be noted, therefore, that in these figures for the net funded and floating indebtedness the indebtedness for public service enterprises is included, and hence in any comparison of such indebtedness between individual cities consideration should be taken of the indebtedness of such enterprises shown in Table 28 and the value of such enterprises as given in Table 27.

Increase of indebtedness with size of cities.—The different per capita figures of Table 28 for the five groups of cities, classified according to population, are reproduced in the statement which follows.

GROUPS OF CITIES WITH SPECIFIED POPULATION.	PER CAPITA OF GROSS DEBT.			Per capita of net debt.
	Total.	For general departments and municipal service enterprises.	For public service enterprises and investments.	
500,000 and over	\$155.04	\$104.85	\$50.20	\$106.47
300,000 and less than 500,000	105.64	70.53	35.10	84.91
100,000 and less than 300,000	73.20	58.37	14.83	50.61
50,000 and less than 100,000	59.94	45.57	14.37	46.90
Over 30,000 and less than 50,000	53.58	41.83	11.75	39.84

The most striking fact shown by the foregoing statement is the increase of per capita indebtedness with the size of cities, the per capita indebtedness in each column being smallest for the cities with the least population and increasing group by group to that of the largest number of inhabitants. The facts shown in the statement are presented graphically in Diagram 28.

DIAGRAM 28.—PER CAPITA GROSS AND NET INDEBTEDNESS OF GROUPS OF CITIES WITH SPECIFIED POPULATION: 1916.



The per capita net indebtedness was in excess of \$100 for New York and Mount Vernon, N. Y.; Boston, Mass.; Baltimore, Md.; Cincinnati, Ohio; New Orleans, La.; Seattle, Wash.; Omaha, Nebr.; Atlantic City, N. J.; Portland, Me.; San Diego, Cal.; and Galveston, Tex. Seven cities had a net per capita indebtedness of less than \$10.

The cities of the five groups with the highest and the lowest per capita of net indebtedness were as follows:

Group.	Highest city.	Amount.	Lowest city.	Amount.
I.	New York, N. Y.	\$173.93	St. Louis, Mo.	\$26.54
II.	Cincinnati, Ohio.	154.62	Washington, D. C.	15.19
III.	Omaha, Nebr.	106.75	Denver, Colo.	3.05
IV.	San Diego, Cal.	212.48	Rockford, Ill.	10.23
V.	Galveston, Tex.	118.06	Lansing, Mich.	2.40

Diagram 29, which follows, presents graphically the facts contained in the foregoing statement, showing the great contrast in the indebtedness of cities of the same approximate population.

DIAGRAM 29.—PER CAPITA NET INDEBTEDNESS OF CITIES WITH HIGHEST AND LOWEST PER CAPITA IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1916.

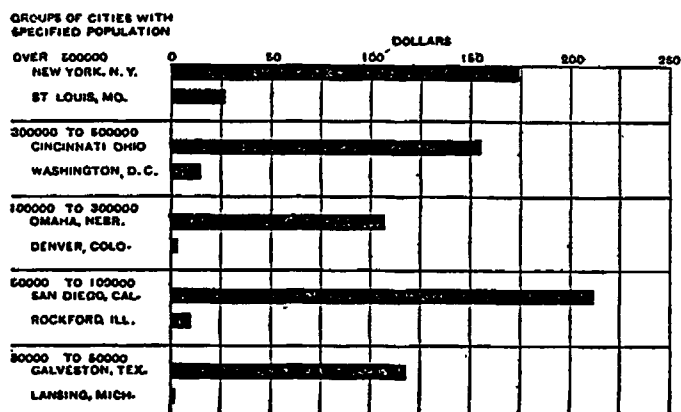


TABLE 29.

Funded, floating, and special assessment indebtedness, classified by purpose for which incurred.—Table 29 presents a summary of that portion of the total city indebtedness to which, in the text description of Table 28, has been given the specific designation “funded and floating debt,” together with that portion of the current debt represented by outstanding “special assessment bonds and certificates,” classified according to the reported purpose for which the outstanding obligations were issued.

The classification for many cities is more or less imperfect, owing to the imperfect records of those cities. The classes of debt obligations by purpose for which issued that are most accurately shown for all cities are those for the water supply and lighting systems. The debt incurred for other public service enterprises is not so fully exhibited, and this is also true of the debt incurred for municipal service enterprises. Of the debt incurred for general purposes the segregation is thor-

oughly made for but few cities, as is evidenced by the fact that the amount tabulated as incurred for “combined or unreported purposes” forms 24 per cent of the total.

Bonds issued under such terms as “local improvement,” “street improvement,” and “general improvement,” have, so far as possible, been tabulated under the more descriptive headings of the table, and only when such tabulation was impossible have they been tabulated as for “combined or unreported purposes.”

Issues of bonds described as “refunding” have been classified according to the purposes for which the debt they replaced was incurred, whenever these purposes could be discovered without too extended a search of the earlier records, and the amount tabulated under this heading in Table 29, representing 3.5 per cent of the grand total of funded, floating, and special assessment debt, includes only what could not be so classified.

The designation “funding” is applied to bonds issued to meet unpaid claims and judgments and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly be classified as issued for refunding. The debt obligations reported as issued for funding purposes amounted in all to 1.9 per cent of the grand total.

A more precise classification of debt obligations according to purpose of issue on the part of the several cities is still to be desired. This is particularly the case with the special assessment debt, of the total amount of which, \$173,298,277, as shown by Table 28, no less than \$86,758,328, or 50.1 per cent, can be classed only as incurred for combined or unreported purposes.

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

City number.	Table XXXIV. CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.	City number.	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.
	Total.....	\$445,380,981	12	San Francisco, Cal.: Municipal railway.....	\$5,380,000
1	New York N. Y.....	335,512,560	13	Milwaukee, Wis.....	531,000
	Rapid transit.....	135,307,889		Docks and dredging.....	396,000
	Docks and ferries.....	118,087,652		Markets.....	135,000
	Toll bridges.....	78,742,876	14	Cincinnati, Ohio.....	18,119,800
	Markets.....	3,404,143		Cincinnati-Southern Railway.....	17,632,000
3	Philadelphia, Pa.....	5,057,429		Public halls.....	240,000
	Harbor.....	3,557,429		Leaseholds.....	158,600
	Convention hall.....	1,500,000		Market.....	91,000
5	Boston, Mass.....	32,485,700	15	Newark, N. J.....	2,950,000
	Rapid transit.....	31,908,700		Docks.....	2,250,000
	Ferries.....	423,000		Markets.....	700,000
	Cemeteries.....	142,000	16	New Orleans, La.....	986,776
	Markets.....	14,000		Public belt railroad.....	880,452
6	Cleveland, Ohio.....	735,000		Markets.....	106,324
	Market.....	560,000	19	Seattle, Wash.....	6,408,470
	Cemetery.....	175,000		Docks and wharves (Port of Seattle).....	4,407,210
7	Baltimore, Md.....	14,135,000		Harbor.....	1,417,500
	Docks and wharves.....	9,185,000		Street railway.....	425,000
	Subway conduits.....	4,950,000		Ferry (Port of Seattle).....	158,760
8	Pittsburgh, Pa.....	1,222,500	20	Jersey City, N. J.....	375,600
	Memorial hall.....	952,000		Harbor.....	251,000
	Market.....	270,500		Docks.....	125,600
10	Los Angeles, Cal.: Harbor improvements.....	5,005,000	21	Kansas City, Mo.....	375,000
11	Buffalo, N. Y.: Markets.....	228,100		Market.....	300,000
				Levee.....	75,000

City number.	Table XXXIV—Continued.		City number.		
	CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.		CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.
22	Portland, Oreg.: Docks.....	\$2,849,200	92	Savannah, Ga.: Auditorium.....	\$198,000
	Auditorium.....	2,814,200	94	Wichita, Kans.: Forum.....	150,000
		35,000	97	Brookton, Mass.: Cemetery.....	3,500
24	Denver, Colo.: Auditorium.....	159,600	100	Holyoke, Mass.: Railroad.....	216,000
25	Rochester, N. Y.: Market.....	228,000	106	Canton, Ohio: Market house and auditorium.....	169,800
	Auditorium.....	128,000	107	Chattanooga, Tenn.: Wharf.....	45,000
		100,000	110	Covington, Ky.: Toll bridge.....	33,000
26	Providence, R. I.: Cemetery.....	4,000	111	Mobile, Ala.: Wharves.....	75,000
27	St. Paul, Minn.: Auditorium.....	200,000	112	Berkeley, Cal.: Wharf.....	79,500
29	Columbus, Ohio: Market.....	38,000	115	Saginaw, Mich.: Auditorium.....	33,000
				Market.....	25,000
30	Oakland, Cal.: Water front development.....	3,030,034			8,000
	Auditorium.....	2,114,213	120	New Britain, Conn.: Subway for pipes and wires.....	151,000
		915,821	123	San Diego, Cal.: Harbor.....	1,315,000
31	Toledo, Ohio: Market.....	202,000	124	Springfield, Ohio: Market house.....	90,000
	Wharf.....	180,000	128	Augusta, Ga.: Canal.....	847,000
	Cemetery.....	12,000	129	Davenport, Iowa: Levee.....	143,000
		10,000	137	Racine, Wis.: Cemetery.....	15,000
34	Omaha, Nebr.: Auditorium.....	150,000	138	Macon, Ga.: Market.....	18,000
36	Richmond, Va.: Markets.....	101,080	140	Superior, Wis.: Docks.....	50,000
39	Memphis, Tenn.: Market house.....	60,000	141	Huntington, W. Va.: Market.....	10,000
43	Fall River, Mass.: Cemetery.....	5,850	147	Montgomery, Ala.: Market.....	110,000
44	Grand Rapids, Mich.: Market.....	75,000		Wharf and warehouse.....	100,000
45	Dayton, Ohio: Market.....	69,180			10,000
49	Nashville, Tenn.: Markets.....	76,767	154	Chester, Pa.: Wharf.....	45,833
	Wharf.....	64,625	155	New Castle, Pa.: Subway for pipes and wires.....	49,500
	Cemetery.....	6,600	157	Perth Amboy, N. J.: Harbor.....	105,500
		5,542		Scale house.....	103,000
50	New Bedford, Mass.: Wharves.....	75,000			2,500
	Cemetery.....	66,000	161	Lansing, Mich.: Market.....	5,000
		9,000	162	Charlotte, N. C.: Auditorium.....	65,000
53	Cambridge, Mass.: Cemetery.....	8,000	164	Portsmouth, Va.: Ferry.....	25,400
56	Houston, Tex.: Harbor.....	1,134,135		Cemetery.....	25,000
	Wharf.....	875,135			400
	Market.....	150,000	166	Knoxville, Tenn.: Market.....	15,000
		109,000	172	Auburn, N. Y.: Subway for pipes and wires.....	26,954
57	Tacoma, Wash.: Docks.....	403,000	177	Niagara Falls, N. Y.: Market.....	39,400
59	Youngstown, Ohio: Market.....	35,000	181	Lorain, Ohio: Cemetery.....	7,000
60	Camden, N. J.: Docks and wharves.....	212,000	182	Oshkosh, Wis.: Cemetery.....	20,000
69	Schenectady, N. Y.: Market.....	88,000	183	Jackson, Mich.: Market.....	21,000
			187	Fresno, Cal.: Auditorium.....	40,702
73	Norfolk, Va.: Market.....	271,137	188	Shreveport, La.: Toll bridge.....	210,904
	Cemetery.....	185,925		Cemetery.....	179,000
		105,212			31,904
74	Elizabeth, N. J.: Docks.....	58,000	190	Austin, Tex.: Cemetery.....	44,000
77	St. Joseph, Mo.: Market.....	28,000	194	Joplin, Mo.: Market.....	90,000
78	Utica, N. Y.: Subways for pipes and wires.....	124,550	198	Lynchburg, Va.: Market and auditorium.....	54,500
80	Troy, N. Y.: Docks.....	10,220	202	Newport, Ky.: Toll bridge.....	87,000
81	Manchester, N. H.: Cemetery.....	73,700	210	Zanesville, Ohio: Cemetery.....	2,500
			212	Waltham, Mass.: Cemetery.....	8,800
86	Jacksonville, Fla.: Docks and wharves.....	1,423,000	213	Madison, Wis.: Market.....	25,000

Comparison of funded, floating, and special assessment indebtedness with the value of municipal properties.—The classification of funded, floating, and special assessment debts, according to the purpose for which they were incurred, provides a basis for comparison between the amount of such debts and the value of the properties on account of which they were incurred, as shown by Table 27. Because of the fact that the purposes for which debt obligations were issued are often not clearly stated, it is impossible in many cases to determine accurately the ratio between the value of lands, buildings, and equipment of departments, and the debt incurred for their acquisition. The greater part of the debt incurred for the acquisition of departmental properties is included under the heading "Incurred for general purposes" in Table 29, though considerable amounts appear in the columns headed "Incurred for refunding" and "Incurred for funding." Deducting the amount of funded and floating debt tabulated as incurred for combined or unreported purposes from the total debt reported as incurred for general pur-

poses, the remainder, \$1,670,772,788 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 \$808,275,019, may be said to have been incurred for public improvements. The other part, amounting to \$862,497,769, or 51.6 per cent of the total, may be considered as having been incurred for the properties of departments. To this should be added a portion of the funded and floating debt classified as incurred for combined or unreported purposes, and 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 (51.6 per cent) was for the acquisition of departmental properties, the outstanding debt on account of such properties would amount to \$1,168,664,935.

The total valuation of departmental properties in 1916, as given in Table 27, was \$2,734,870,791, and the ratio of debt to valuation was therefore 42.7 per

cent. The foregoing percentages take no account of sinking fund assets, which at the close of 1916 constituted 21.3 per cent of the total outstanding funded and floating debt as shown on Table 28. Assuming that the indebtedness on account of the departmental properties is protected by sinking fund assets in the same proportion as the total funded and floating debt, the ratio of net funded and floating debt on account of these properties to their valuation at the close of the fiscal year 1916 was 33.6 per cent. This would indicate that the revenue accumulations of the cities—that is, the interest of the cities in their permanent properties as proprietors—were equal to 66.4 per cent of the value of those properties.

The ratio between the outstanding debt incurred for water supply systems and the total valuation of such systems is of special interest. The valuation of the water supply systems reported for 1916, as shown in Table 27, was \$1,140,118,624. For these properties Table 29 shows a debt of \$566,124,451, or 49.7 per cent of the valuation. In 10 cities the outstanding debt incurred for the water supply system was in excess of its reported valuation. This condition may be due in some instances to the fact that only parts of the proceeds of large bond issues for water supply systems were expended prior to the close of the fiscal year reported. In such a case the city debt on account of water supply would be increased by the entire amount of the bonds issued, while the property valuation would be increased by only the amount expended.

TABLE 30.

Debt classified by rate of interest.—The debt for which statistics are presented in Table 30 comprises the funded, floating, and special assessment debts, which are shown in the table immediately preceding, together with the outstanding revenue loans. It is the sum of the indebtedness shown in the first four columns under the heading "Classified by character of outstanding debt obligations" in Table 28. The larger part of the current debt shown in the columns headed "Warrants" and "Obligations on trust account" in Table 28 is debt bearing no interest. The total interest-bearing debt for which the rates were reported was \$3,394,094,240. In addition to this amount Table 30 shows \$22,780,543, for which the rates were not reported, and \$8,014,058 noninterest-bearing.

Nominal and actual rates of interest.—By *nominal* rate of interest is meant the rate per cent stated in the obligation itself, and by *actual* rate is meant the percentage which the interest payment specified in the obligation constitutes of the actual amount of money received at its issue (which is its par value,

plus the premium realized, or less the discount allowed) after allowance has been made for the proportional amortization of the premium or the proportional distribution of the discount over the life of the obligation.

In considering the rates of interest paid by cities the fact should be kept in mind that the great majority of cities are forbidden by statute to issue their debt obligations at a discount. The rates, therefore, are frequently high enough to command a premium on debt obligations sold, and hence the nominal rates are somewhat larger than the actual net rates paid.

A discussion of the many elements that determine the rates of interest that cities pay for the use of money is not attempted in this report. It should be stated, however, that the rates paid depend largely upon the condition of the money market at the time the money is borrowed. Thus the rate of interest which a given city will be obliged to pay on debt obligations issued may vary considerably from year to year, so that the average actual or net rates reported in Table 30 are not absolute measures of the credit of cities, since these rates must be considered with reference to the date of sale and other circumstances not shown in the table.

TABLE 31.

Par value of debt obligations issued and redeemed during the year.—In Table 21 under the heading "Bonds, notes, warrants, and judgments," are shown the receipts from the issue of city bonds, notes, and warrants, including accounting receipts for judgments recorded against the city by the various divisions of the city government, and the payments by those divisions for the redemption or cancellation of such obligations, including the payments by Massachusetts cities to the state for the reduction of their indebtedness to the commonwealth on account of the metropolitan district loans, and for the repayment of the state advances on account of abolition of grade crossings, as explained on pages 90, 96, 99, and 108. In Table 31 is shown the par value of the principal classes of these obligations issued or entered of record during 1916. In the issuing of so-called notes or warrants the cities seldom or never secure any premium or are compelled to allow any discount other than interest paid in advance, which is sometimes spoken of as a discount. In the redemption of the same class of obligations no discounts are secured and no premiums paid. It is otherwise with the issue and redemption of funded or long-term debt obligations. They are seldom issued at par, and if purchased before maturity for cancellation they are seldom purchased at par. The great majority of American cities issue debt obligations only when they can be disposed of at or above par. Owing

to this fact, the total receipts from the issue of funded debt obligations generally exceed the par value, and thus the receipts shown in the column headed "Bonds, notes, warrants, and judgments," in Table 21, exceed the par value of those obligations as recorded in Table 31. The amount of the excess for the 213 cities in 1916 was \$2,210,180. Only 15 cities reported the receipts from the issue of debt obligations less in amount than the par value of their debt obligations issued. With an advance in the average rates of interest on city debt obligations during the last few years, it is found that in 1916 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.

As shown in Table 31, the par value of debt obligations issued during the year exceeded the par value of those redeemed by \$150,848,531, and the nominal debt of the cities covered by the report was therefore increased by that amount, less the reduction of the debt of Massachusetts cities due to the payments to the state and the earnings of the sinking funds for the metropolitan district loans.

TABLE 32.

Assessed valuation of property.—The valuations given in Table 32 are those of property which is subject to taxation for the uses of the divisions of the governments of the cities covered by this report, and of property within these cities that is subject to taxation for the uses of the state, county, and minor civil divisions. In certain cities—notably those of Maryland, Pennsylvania, and Virginia—the city valuations differ somewhat from the valuations on which state and county taxes are levied. This difference results largely from the fact that certain classes of property, especially that of corporations, are in these states subject to state taxation, so that the valuation of such property does not appear in the report of property taxed for city purposes. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, differs from that of the city corporation. These differences are due to (1) differences in the areas of the city corporation and of the independent division; for example, the school districts of most Ohio cities, the park districts of some Illinois cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside the city limits, while a few school districts include only a portion of the territory within the cities; or (2) different bases of assessment, as in Dubuque, Iowa, where the city makes its own assessment of property, while the school district uses a totally different assessment of the same property made by the county.

In examining the figures of Table 32 relating to

assessed valuation it should be noted that those on a line designated as for city, state, county, or other civil divisions represent the assessed valuation of the property within the territory included in the jurisdiction of the city corporation, and which is subject to taxation for the maintenance of that corporation. The figures on a line for one of the divisions of the government of a city represent the assessed valuation of the property located within the limits of the city corporation subject to taxation for the maintenance of such division, as appraised at the assessment made for the purposes of such division, whether it is the same as or different from that made for city corporation purposes; except those for divisions of which less than 10 per cent of the valuation was outside the limits of the city corporation.

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

The classification of property belonging to railroads, telegraph companies, and a number of similar corporations varies in the different states. In some states such properties are classified as real, in some as personal, in others as both real and personal, and in still others they are given a separate classification. Where such property is given a separate classification and is taxed for city purposes, the valuation given it is shown in the table under the heading "Other property," under which heading are also tabulated those property and franchise valuations of corporations for which the details secured were insufficient for a more complete tabulation.

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

Per capita assessed valuation.—In the three columns under the heading "Per capita assessment" are shown the per capita valuations as assessed and

as based on the true values of property within the territory included in the jurisdiction of the city corporation, and which is subject to the general property tax. For property subject to special property taxes the per capita given is that based on the assessed valuation. In making these computations the valuations of property of independent divisions of the city situated outside the territorial limits of the city corporation have not been considered.

Tax rates.—The rates of levy for the general property tax per \$1,000 of assessed valuation and per \$1,000 of reported true value are given for each of the several divisions and independent subdivisions of government.

In the case of cities in which taxes are levied at two or more rates in different divisions of the city or on different classes of property in the same division of government, the figures shown in Table 32 for the city as a whole represent average rates based on the total levy and the total assessed valuation of property

within the corporation, the specific rates of levy for the various divisions of the government or classes of property of such cities being given in Table XXXV. The rates based on the reported true value are subject to all the errors in the estimates given in the column headed "Reported basis of assessment in practice (per cent of estimated true value)."

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

City number.	Table XXXV CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—		City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed value.	Estimated true value.					Assessed value.	Estimated true value.
112	BERKELEY, CAL.: City corporation.....	\$43,097,190	\$571,907	1 \$13.27	1 \$9.21	139	PASADENA, CAL.: City corporation.....	\$56,680,795	\$602,513	1 \$10.63	1 \$7.09
	Original city.....	38,906,440	517,456	13.30	9.23		Original city.....	40,491,235	437,305	10.80	7.20
	North Brae annexation.....	2,168,425	27,756	12.80	8.88		North Pasadena.....	6,816,870	70,895	10.40	6.93
	Claremont annexation.....	2,022,325	26,695	13.20	9.16		East Pasadena.....	8,379,480	84,968	10.14	6.76
187	FRESNO, CAL.: City corporation.....	22,091,306	244,755	1 11.08	1 6.65		West Pasadena.....	993,210	9,345	9.50	6.33
	Original city.....	16,796,026	188,115	11.20	6.72	98	SACRAMENTO, CAL.: City corporation.....	69,420,580	848,682	1 12.23	1 8.56
	Annexation No. 1.....	3,132,565	34,771	11.10	6.66		Original city.....	58,390,650	724,044	12.40	8.68
	Annexation No. 2.....	1,208,005	12,322	10.20	6.12		Annexations.....	11,029,930	124,638	11.30	7.91
	Annexation No. 3.....	954,710	9,547	10.00	6.00	168	SAN JOSE, CAL.: City corporation.....	25,868,040	309,302	1 11.96	1 7.13
10	LOS ANGELES, CAL.: City corporation.....	418,898,882	6,516,500	1 15.56	1 7.66		Original city.....	24,170,735	290,049	12.00	7.20
	Original city.....	295,721,305	4,745,629	16.05	7.87		East San Jose.....	608,380	7,301	12.00	7.20
	Annex, 1896.....	49,082,907	780,237	15.90	7.92		West San Jose.....	1,063,045	11,693	11.00	6.60
	Annex, 1899.....	5,528,180	87,568	15.84	7.89		Port San Jose.....	25,880	259	10.00	6.00
	Annex, 1906.....	16,305,240	245,260	15.04	7.50		School districts.....	26,139,505	89,594	1 3.43	1 2.06
	Annex, 1912.....	2,830,305	45,121	16.00	7.99		Original city.....	24,170,735	84,598	3.50	2.10
	Colegrove and East Holly- wood.....	24,567,515	293,794	11.95	5.96		East San Jose.....	706,990	1,626	2.30	1.38
	Hollywood, old city.....	9,469,200	124,167	13.11	6.52		West San Jose.....	1,063,045	2,445	2.30	1.38
	Hollywood, annex 1908.....	134,890	1,611	11.94	5.62		North San Jose.....	18,865	43	2.30	1.38
	San Pedro, old city, and an- nex 1890.....	4,963,995	63,018	12.64	6.20		Cottage Grove.....	172,855	864	5.00	3.00
	San Pedro, annex 1906.....	2,342,075	28,677	12.24	6.12		Mount View.....	7,015	18	2.00	1.56
	Terminal.....	2,216,920	26,638	12.02	5.79	185	STOCKTON, CAL.: City corporation.....	26,605,704	397,944	1 14.51	1 5.25
	Wilmington.....	5,706,330	74,780	13.10	6.50		Original city.....	24,821,582	372,324	15.00	5.27
30	OAKLAND, CAL.: City corporation.....	142,871,725	2,580,087	1 18.06	1 8.67		Annexations.....	1,784,122	25,620	14.36	5.04
	Original city.....	91,341,175	1,689,812	18.50	8.88	24	DENVER, COLO.: School Districts.....	358,365,823	1,585,679	1 4.42	1 4.42
	Annexation, 1891.....	10,473,025	192,704	18.40	8.83		Territory outside No. 17.....	333,340,031	1,440,029	4.32	4.32
	Annexation, 1897.....	17,902,450	329,405	18.40	8.83		Territory inside No. 17.....	25,025,792	145,650	5.82	5.82
	Annexation, 1909.....	23,155,075	368,166	15.90	7.63	119	PUEBLO, COLO.: City corporation.....	31,427,559	373,135	1 11.87	1 11.87
	School districts.....	138,754,220	725,693	1 5.23	1 2.62		City of Pueblo.....	31,427,559	345,703	11.00	11.00
	Old city.....	119,373,032	608,828	5.10	2.55		Former city of Pueblo.....	18,388,216	2,023	0.11	0.11
	Fruitvale.....	6,705,725	44,852	6.60	3.30		Former South Pueblo.....	7,630,306	839	0.11	0.11
	Melrose.....	2,281,300	13,916	6.10	3.05		Park district No. 1.....	12,446,263	13,691	1.10	1.10
	Lockwood.....	3,296,975	20,771	6.30	3.15		Park district No. 2.....	9,890,080	10,879	1.10	1.10
	Highland.....	1,043,913	7,099	6.80	3.40		School districts.....	31,427,559	244,400	1 7.78	1 7.78
	Bray and Elmhurst.....	5,308,175	27,072	5.10	2.55		School district No. 1.....	18,388,216	142,663	7.76	7.76
	San Leandro.....	235,350	1,294	5.60	2.75		School district No. 20.....	13,039,343	101,707	7.80	7.80
	Redwood.....	12,700	67	4.60	2.25						
	Castro Valley.....	50,000	225	4.60	2.25						
	Hayes.....	352,060	1,584	4.60	2.25						
	Sanitary districts.....	2,193,944	4,960	1 2.26	1 1.08						
	Melrose sanitary No. 1.....	1,792,644	2,151	1.20	0.58						
	Melrose sanitary No. 2.....	401,300	2,809	7.00	3.36						

1 Average rate.

FINANCIAL STATISTICS OF CITIES.

City number.	Table XXXV—Continued. CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—		City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed value.	Esti- mated true value.					Assessed value.	Esti- mated true value.
48	BRIDGEPORT, CONN.: City corporation.....	\$139,099,831	\$2,528,886	18.18	18.18	174	CEDAR RAPIDS, IOWA: City corporation.....	\$11,623,110	\$423,109	36.40	38.74
	Urban property.....	138,320,141	2,522,620	18.24	18.24		Property in general.....	9,285,532	417,849	45.00	9.00
	Suburban property.....	779,690	6,266	8.04	8.04		Money and credits.....	2,337,578	5,260	2.25	2.25
55	HARTFORD, CONN.: City corporation.....	111,412,555	1,662,258	14.92	11.91		School districts.....	11,623,110	361,993	31.14	17.47
	Urban property.....	110,730,274	1,660,216	14.99	11.99		Property in general.....	9,285,532	357,493	38.50	7.70
	Suburban property.....	682,281	2,042	2.99	2.39		Money and credits.....	2,337,578	4,500	1.93	1.93
	School districts.....	111,765,856	508,296	4.55	3.64		State.....	11,623,110	42,311	3.64	0.87
	Eight school districts.....	91,279,077	387,936	4.25	3.40		Property in general.....	9,285,532	41,783	4.50	0.90
	Fourth school district.....	20,486,779	120,360	5.88	4.70		Money and credits.....	2,337,578	526	0.22	0.22
120	NEW BRITAIN, CONN.: City corporation.....	44,474,867	694,680	15.62	15.62		County.....	11,623,110	112,829	9.71	2.33
	Urban property.....	43,486,853	684,810	15.74	15.74		Property in general.....	9,285,532	111,426	12.00	2.40
	Suburban property.....	988,014	9,870	9.99	9.99		Money and credits.....	2,337,578	1,403	0.60	0.60
38	NEW HAVEN, CONN.: City corporation.....	155,676,246	3,003,280	19.29	19.29	205	COUNCIL BLUFFS, IOWA: City corporation.....	6,111,241	229,903	37.62	19.07
	Wards 1 to 12.....	143,650,779	2,873,016	20.00	20.00		Property in general.....	4,793,455	226,585	47.25	9.45
	Ward 13.....	4,916,089	30,158	6.50	6.50		Agricultural lands.....	132,717	664	5.00	1.00
	Wards 14 and 15.....	5,911,986	85,724	14.50	14.50		Money and credits.....	1,185,039	2,654	2.24	2.24
	Westville taxing district.....	1,196,792	14,362	12.00	12.00		School districts.....	6,202,783	213,442	34.41	18.27
	School districts.....	6,113,481	58,741	9.61	9.61		Property in general.....	5,019,744	211,080	42.05	8.41
	Ward 13.....	4,916,689	49,167	10.00	10.00		Money and credits.....	1,183,039	2,362	2.00	2.00
	Westville school district.....	1,196,792	9,574	8.00	8.00		State.....	6,111,241	22,430	3.67	0.89
76	WATERBURY, CONN.: City corporation.....	79,235,630	1,298,142	16.38	14.53		Property in general.....	4,928,202	22,177	4.50	0.90
	Suburban property.....	4,510,420	36,881	8.18	14.96		Money and credits.....	1,183,039	253	0.21	0.21
	Urban property.....	74,725,210	1,261,261	16.83	7.30		County.....	6,111,241	57,352	9.39	2.26
	School districts.....	4,269,662	16,177	3.79	3.38		Property in general.....	4,928,202	56,736	11.50	2.30
	No. 1—Bucks Hill.....	225,258	788	3.50	3.14		Money and credits.....	1,183,039	646	0.55	0.55
	No. 2—Bunker Hill.....	2,063,724	6,101	3.00	2.67	129	DAYTON, IOWA: City corporation.....	32,859,447	480,507	14.63	18.10
	No. 3—East Farms.....	109,276	546	5.00	4.40		Property in general.....	25,825,392	464,857	18.00	9.00
	No. 4—East Mountain.....	139,250	974	7.00	6.27		Agricultural lands.....	106,290	531	5.00	2.50
	No. 5—Hopeville.....	1,108,983	5,265	4.50	4.02		Money and credits.....	6,927,795	15,209	2.20	2.20
	No. 7—Park Road.....	292,437	1,024	3.50	3.14		School districts.....	19,932,747	367,911	18.46	16.24
	No. 8—Reidville.....	127,300	801	7.00	6.30		Property in general.....	13,004,952	356,339	27.40	6.85
	No. 11—Oronoke.....	142,434	498	3.50	3.14		Money and credits.....	6,927,795	11,675	1.67	1.67
70	WILMINGTON, DEL.: City corporation.....	82,589,225	1,098,083	13.30	13.30		State.....	19,846,541	60,035	3.02	1.03
	Taxed at full rate.....	80,089,775	1,081,212	13.50	13.50		Property in general.....	12,918,745	58,134	4.50	1.12
	Taxed at half rate.....	2,499,450	16,871	6.75	6.75		Money and credits.....	6,927,795	1,901	0.27	0.27
86	JACKSONVILLE, FLA.: City corporation.....	59,723,460	760,386	12.73	18.23		County.....	19,846,541	183,103	9.48	13.21
	Inside fire limits.....	57,686,660	738,389	12.80	8.32		Property in general.....	12,918,746	182,164	14.10	3.70
	Outside fire limits.....	2,036,800	21,997	10.80	7.02		Money and credits.....	6,927,795	5,954	0.86	0.86
122	TAMPA, FLA.: City corporation.....	31,010,715	755,358	24.36	15.83	64	DES MOINES, IOWA: City corporation.....	35,092,514	970,292	27.65	17.84
	Original city.....	24,374,204	609,355	25.00	16.25		Property in general.....	29,000,704	958,473	33.05	8.25
	Annexations.....	6,636,511	146,003	22.00	14.30		Money and credits.....	6,091,810	11,819	1.94	1.94
192	AURORA, ILL.: School districts.....	9,864,161	214,230	21.72	17.02		School districts.....	35,941,672	1,034,602	28.79	18.14
	No. 129.....	3,532,212	71,718	20.30	7.23		Property in general.....	29,849,892	1,022,358	34.25	8.56
	No. 131.....	6,331,949	142,512	22.50	6.62		Money and credits.....	6,091,810	12,244	2.01	2.01
2	CHICAGO, ILL.: Park districts.....	1,021,868,096	5,331,448	5.22	1.30		State.....	35,092,514	132,148	3.77	1.07
	Edison Park.....	203,903	999	4.90	1.21		Property in general.....	29,000,704	130,503	4.50	1.12
	Fernwood Park.....	903,297	5,222	5.80	1.41		Money and credits.....	6,091,810	1,645	0.27	0.27
	Iving Park.....	8,140,898	33,378	4.10	1.02		County.....	35,092,514	387,561	11.04	13.13
	Lincoln Park.....	147,312,973	1,060,653	7.20	1.80		Property in general.....	29,000,704	382,809	13.20	3.30
	North Shore Park.....	6,397,270	19,832	3.10	0.77		Money and credits.....	6,091,810	4,752	0.78	0.78
	North West Park.....	13,068,805	32,805	2.40	0.60	159	DUBUQUE, IOWA: City corporation.....	33,646,388	472,418	14.04	11.23
	Old Portage Park.....	3,367,406	15,827	4.70	1.14		Property in general.....	32,985,765	461,801	14.00	11.15
	Ridge Park.....	1,502,745	6,312	4.20	1.04		Money and credits.....	660,623	1,833	2.85	2.85
	Ridge Avenue Park.....	1,315,259	3,420	2.60	0.65		Special park levy.....	8,733,778	8,734	1.00	0.25
	South Park.....	609,158,134	2,497,548	4.10	1.02		School districts.....	9,394,401	192,870	20.53	15.42
	West Chicago Park.....	228,201,481	1,643,051	7.20	1.79		Property in general.....	8,733,778	192,143	22.00	5.50
	West Pullman Park.....	1,695,925	12,384	7.30	1.91		Money and credits.....	660,623	727	1.10	1.10
201	DANVILLE, ILL.: School districts.....	9,160,789	163,655	17.85	15.73						
	School district No. 112.....	485,130	10,188	21.00	6.74						
	School district No. 116.....	837,202	18,418	22.00	7.08						
	School district No. 117.....	803,878	19,534	24.30	7.80						
	School district No. 118.....	7,043,580	115,515	16.40	5.26						

1 Average rate.

City number.	Table XXXV—Continued. CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—		City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed value.	Esti- mated true value.					Assessed value.	Esti- mated true value.
129	DUBUQUE, IOWA—Continued. State.....	\$9,394,401	\$39,467	4.20	4.11	115	SAGINAW, MICH.—Continued. School districts.....	\$47,078,894	\$229,300	4.87	4.87
	Property in general.....	8,733,778	39,302	4.50	1.12		East District.....	31,167,903	152,300	4.89	4.89
	Monies and credits.....	660,623	165	0.25	0.25		West District.....	15,910,991	77,000	4.84	4.84
	County.....	9,394,401	134,775	14.56	13.84	71	DULUTH, MINN.: City corporation.....	75,199,671	911,739	12.12	16.08
	Property in general.....	8,733,778	136,247	15.60	3.90		General property.....	55,620,949	892,180	16.04	6.85
	Monies and credits.....	660,623	528	0.80	0.80		Money and credits.....	19,578,722	19,579	1.00	1.00
113	SIOUX CITY, IOWA: City corporation.....	16,252,629	499,855	30.76	18.97		School district.....	75,199,671	759,894	10.11	15.07
	Property in general.....	12,053,615	486,966	40.40	10.03		General property.....	55,620,949	740,315	13.31	5.68
	Unplatted lands.....	979,237	6,385	6.52	1.63		Money and credits.....	19,578,722	19,579	1.00	1.00
	Monies and credits.....	3,219,777	6,504	2.02	2.02		State.....	75,199,671	237,835	3.16	1.89
	School districts.....	16,252,629	562,057	34.58	10.09		General property.....	55,620,949	228,046	4.10	1.75
	Property in general.....	13,032,852	555,199	42.60	10.58		Money and credits.....	19,578,722	9,789	0.50	0.50
	Monies and credits.....	3,219,777	6,853	2.13	2.13		County.....	75,199,671	301,799	4.01	2.01
	State.....	16,252,629	59,372	3.65	1.07		General property.....	55,620,949	292,010	5.25	2.24
	Property in general.....	13,032,852	58,648	4.50	1.12		Money and credits.....	19,578,722	9,789	0.50	0.50
	Monies and credits.....	3,219,777	724	0.23	0.23	18	MINNEAPOLIS, MINN.: City corporation.....	258,317,528	6,524,688	25.26	10.97
	County.....	16,252,629	164,923	10.15	2.96		General property.....	201,434,378	6,410,922	31.83	11.92
	Property in general.....	13,032,852	162,911	12.50	3.10		Money and credits.....	56,883,150	113,766	2.00	2.00
	Monies and credits.....	3,219,777	2,012	0.62	0.62		County.....	258,317,528	729,233	2.82	1.23
186	WATERLOO, IOWA: City corporation.....	9,088,427	277,896	30.58	7.91		General property.....	201,434,378	700,792	3.48	1.30
	East Side— Property in general.....	3,424,172	143,815	42.00	8.40		Money and credits.....	56,883,150	28,441	0.50	0.50
	Agricultural lands.....	25,969	129	5.00	1.00		State.....	258,317,528	854,323	3.31	1.44
	Monies and credits.....	923,533	2,049	2.22	2.22		General property.....	201,434,378	825,881	4.10	1.54
	West Side— Property in general.....	3,013,035	128,054	42.50	8.41		Money and credits.....	56,883,150	28,442	0.50	0.50
	Agricultural lands.....	41,785	209	5.00	1.00	27	ST. PAUL, MINN.: City corporation.....	157,772,259	4,009,721	25.41	11.33
	Monies and credits.....	1,660,033	3,642	2.20	2.20		General property— Old city.....	94,903,787	3,255,199	34.30	12.56
	School districts.....	9,088,427	242,799	26.72	6.92		Annexations.....	19,773,106	668,331	33.80	12.99
	East Side— Property in general.....	3,450,041	123,856	35.90	7.18		Money and credits.....	43,095,386	86,191	2.00	2.00
	Monies and credits.....	923,533	1,763	1.91	1.91		State.....	157,772,259	491,733	3.12	1.39
	West Side— Property in general.....	3,054,820	113,945	37.30	7.46		General property.....	114,676,873	470,185	4.10	1.51
	Monies and credits.....	1,660,033	3,235	1.95	1.95		Money and credits.....	43,095,386	121,548	0.50	0.50
	State.....	9,088,427	29,883	3.29	1.85		County.....	157,772,259	961,918	6.10	2.72
	Property in general.....	6,504,861	29,272	4.50	0.90		General property.....	114,676,873	940,370	8.20	3.08
	Monies and credits, E. S.....	923,533	221	0.24	0.24		Money and credits.....	43,095,386	21,548	0.50	0.50
	Monies and credits, W. S.....	1,660,033	390	0.23	0.23	21	KANSAS CITY, MO.: City corporation.....	206,753,700	2,772,016	13.41	5.72
	County.....	9,088,427	79,025	8.60	2.25		General property.....	206,753,700	2,584,421	12.50	5.34
	Property in general.....	6,504,861	77,408	11.90	2.38		Property taxed for parks.....	74,937,880	187,595	2.50	1.00
	Monies and credits, E. S.....	923,533	585	0.63	0.63	156	SPRINGFIELD, MO.: School districts.....	18,420,822	206,219	11.19	5.39
	Monies and credits, W. S.....	1,660,033	1,032	0.62	0.62		General property.....	17,369,062	199,744	11.50	5.75
28	LOUISVILLE, KY.: City corporation.....	213,136,709	3,937,647	18.47	13.90		Railroads, telegraphs, tele- phones, and express.....	1,061,760	6,475	6.16	1.85
	Subject to all taxes.....	212,775,525	3,936,347	18.50	13.92	82	HOBOKEN, N. J.: City corporation.....	71,187,118	1,047,837	14.72	14.72
	Subject to school tax only.....	361,184	1,300	3.60	2.70		Old Hoboken, real and per- sonal, and Weehawken addi- tion, personal.....	57,568,459	854,860	14.85	14.85
202	NEWPORT, KY.: City corporation.....	16,650,808	263,741	15.84	12.41		Weehawken, real.....	13,618,659	192,977	14.17	14.17
	General city levy.....	16,650,808	241,437	14.50	11.36	61	ALBANY, N. Y.: City corporation.....	106,248,540	2,112,063	19.98	17.82
	Sewer district A.....	2,117,200	4,234	2.00	1.57		Property inside fire limits.....	105,833,065	2,106,931	19.91	17.85
	Sewer district B.....	3,894,800	3,895	1.00	0.78		Property outside fire limits.....	415,475	5,152	12.40	11.16
	Sewer district C.....	2,891,450	5,783	2.00	1.57	178	AMSTERDAM, N. Y.: City corporation.....	14,206,465	287,475	20.24	11.13
	Sewer district D.....	3,455,400	6,911	2.00	1.57		General property.....	14,160,465	287,364	20.29	11.16
	Sewer district E.....	370,400	1,481	4.00	3.13		Real property of pensioners.....	46,000	111	2.41	1.33
7	BALTIMORE, MD.: City corporation.....	708,602,313	9,777,561	13.80	13.80	172	AUBURN, N. Y.: City corporation.....	22,121,909	600,800	27.16	22.22
	Full rate.....	454,305,834	8,722,672	19.20	19.20		General property.....	21,971,021	598,620	27.25	22.28
	Suburban rate.....	21,791,100	278,926	12.80	12.80		Real property of pensioners.....	150,888	2,180	14.45	13.00
	Rural rate.....	22,413,562	145,658	6.50	6.50						
	Securities.....	210,091,817	630,275	3.00	3.00						
	State.....	599,539,244	1,680,915	2.80	2.80						
	Real and personal.....	450,926,220	1,457,995	3.23	3.23						
	Securities.....	148,613,024	222,920	1.50	1.50						
115	SAGINAW, MICH.: City corporation.....	47,078,894	500,915	10.64	10.64						
	East District.....	31,167,903	313,237	10.05	10.05						
	West District.....	15,910,991	187,678	11.80	11.80						

1 Average rate.

City number.	Table XXXV—Continued. CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—		City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed value.	Esti- mated true value.					Assessed value.	Esti- mated true value.
118	BINGHAMTON, N. Y.: City corporation.....	\$34,519,620	\$914,408	1 26.49	1 21.99	96	JOHNSTOWN, PA.: County.....	\$56,647,346	\$120,618	1 21.13	1 21.87
	General property.....	34,118,184	909,354	26.66	22.13		General property.....	52,935,520	105,971	2.00	1.74
	Real property of pensioners.....	401,436	5,054	12.59	10.45		Money at interest, etc.....	3,661,826	14,647	4.00	4.00
167	ELMIRA, N. Y.: City corporation.....	23,012,728	643,821	1 22.98	1 19.66	126	LANCASTER, PA.: County.....	40,308,233	117,039	1 2.90	1 1.95
	General property.....	27,802,250	640,712	23.06	19.71		General property.....	29,452,426	73,656	2.50	1.50
	Real property of pensioners.....	210,478	3,109	14.77	12.85		Money at interest, etc.....	10,845,812	43,383	4.00	4.00
180	JAMESTOWN, N. Y.: City corporation.....	17,667,183	319,322	1 18.07	1 10.84	135	McKESPORT, PA.: County.....	39,612,500	122,491	1 3.09	1 2.61
	General property.....	17,523,875	318,935	18.20	10.92		General property.....	35,958,800	107,876	3.00	2.70
	Real property of pensioners.....	143,308	387	2.70	1.62		Money at interest, etc.....	3,653,700	14,615	4.00	4.00
1	NEW YORK, N. Y.: City corporation.....	8,460,812,542	159,787,338	1 18.89	1 18.89	206	NORRISTOWN, PA.: County.....	21,233,225	58,555	1 2.76	1 1.70
	City.....	8,460,812,542	151,125,006	17.86	17.86		General property.....	13,188,885	26,378	2.00	1.00
	Bronx Borough.....	683,931,464	1,012,613	1.48	1.48		Money at interest, etc.....	8,044,340	32,177	4.00	4.00
	Kings Borough.....	1,735,518,436	2,209,472	1.27	1.27	3	PHILADELPHIA, PA.: City corporation.....	2,315,319,007	19,062,011	1 8.23	1 8.23
	Manhattan Borough.....	5,438,152,085	4,244,390	0.78	0.78		Urban:				
	Queens Borough.....	517,151,628	805,486	1.56	1.56		Outside poor district.....	122,516,005	1,163,902	9.50	9.50
	Richmond Borough.....	86,053,929	390,371	4.54	4.54		Inside poor district.....	1,486,837,570	14,868,376	10.00	10.00
25	ROCHESTER, N. Y.: City corporation.....	226,214,940	4,457,946	1 19.71	1 16.36		Suburban:				
	General property.....	226,735,540	4,454,380	19.73	16.38		Outside poor district.....	49,515,753	313,600	6.33	6.33
	Real property of pensioners.....	479,400	3,566	7.44	6.22		Inside poor district.....	27,578,225	183,835	6.67	6.67
69	SCHENECTADY, N. Y.: City corporation.....	58,216,999	2,239,958	1 38.48	1 32.62		Farm:				
	Inside light district.....	51,588,632	1,913,938	37.10	31.45		Outside poor district.....	12,835,405	60,968	4.75	4.75
	White way.....	6,028,400	226,806	37.57	31.85		Inside poor district.....	7,173,735	35,869	5.00	5.00
	South Center street.....	430,700	16,470	37.71	31.98		Money at interest, etc.....	608,863,372	2,433,461	4.00	4.00
	Outside light district.....	44,920	1,613	35.90	30.41		Poor district.....	184,867,195	80,972	1 0.44	1 0.44
	Real property of pensioners.....	81,347	1,130	12.37	10.51		Urban.....	122,516,005	61,258	0.50	0.50
	Bridge property.....	27,000	160	5.92	5.04		Suburban.....	49,515,753	16,508	0.33	0.33
	Fire tax, property inside hy- drant limits.....	53,427,665	80,141	1.50	1.27		Farm.....	12,835,405	3,209	0.25	0.25
80	TAOR, N. Y.: City corporation.....	60,313,860	1,263,314	1 20.95	1 20.11	8	PITTSBURGH, PA.: City corporation.....	782,563,920	9,106,432	1 11.64	1 11.06
	Old Troy debt and schools.....	51,177,200	1,108,183	21.65	20.78		Land.....	483,316,070	6,089,782	12.60	11.97
	Lansingburg.....	7,971,952	130,353	16.35	15.70		Buildings.....	299,247,850	3,016,650	10.08	9.58
	Sycamore.....	434,164	9,237	21.23	20.43		County.....	950,066,240	2,498,682	1 2.63	1 2.41
	North Greenbush.....	513,679	10,929	21.28	20.43		Real property and livestock.....	745,532,960	1,677,449	2.25	2.02
	St. Marys.....	216,775	4,612	21.28	20.43		Money at interest, etc.....	204,533,280	818,133	4.00	4.00
78	UTICA, N. Y.: City corporation.....	52,614,895	1,166,819	1 22.23	1 17.78	58	READING, PA.: County.....	74,178,170	242,660	1 3.27	1 2.35
	General property.....	52,325,270	1,166,291	22.29	17.83		General property.....	54,052,447	162,157	3.00	1.95
	Real property of pensioners.....	289,625	3,528	12.18	9.74		Money at interest, etc.....	20,125,723	80,503	4.00	4.00
31	TOLEDO, OHIO: School districts.....	270,858,440	1,323,932	1 4.89	1 4.89	40	SCRANTON, PA.: City corporation.....	84,179,975	687,428	1 8.17	1 6.64
	Property inside city.....	268,710,280	1,313,201	4.89	4.89		Land.....	40,786,495	351,172	8.61	6.89
	Part of Adams Township.....	1,637,280	5,214	5.02	5.02		Improvements.....	43,393,480	236,256	7.75	6.20
	Part of Washington Township.....	510,880	2,517	4.93	4.93		County.....	106,145,286	495,943	1 4.67	1 3.82
22	PORTLAND, OREG.: City corporation.....	315,119,240	2,375,533	1 7.53	1 4.81		General property.....	95,149,120	451,958	4.75	3.80
	Old city.....	307,918,080	2,309,385	7.50	4.79		Money at interest, etc.....	10,996,166	43,985	4.00	4.00
	St. Johns.....	3,932,080	31,457	8.00	5.17	83	WILKES-BARRE, PA.: County.....	82,407,369	316,049	1 3.84	1 2.44
	Linton.....	3,209,080	32,691	10.00	6.25		General property.....	70,613,740	268,332	3.80	2.28
102	ALLENTOWN, PA.: County.....	66,530,640	214,369	1 3.22	1 2.53		Money at interest, etc.....	11,793,639	47,717	4.00	4.00
	General property.....	51,753,354	155,260	3.00	2.55	193	WILLIAMSPORT, PA.: County.....	17,226,664	80,561	4.68	1 2.79
	Money at interest, etc.....	14,777,286	59,109	4.00	4.00		General property.....	11,644,211	58,221	5.00	2.50
109	ALTOONA, PA.: County.....	26,527,027	129,568	1 4.88	1 2.25		Money at interest, etc.....	5,552,453	22,330	4.00	4.00
	General property.....	23,469,771	117,299	5.00	2.15	125	YORK, PA.: County.....	27,449,549	119,947	1 4.37	1 2.55
	Money at interest, etc.....	3,057,256	12,269	4.00	4.00		General property.....	20,297,846	91,340	4.50	2.30
154	CHESTER, PA.: County.....	21,963,546	82,537	1 3.76	1 2.59		Money at interest, etc.....	7,151,703	28,607	4.00	4.00
	General property.....	18,333,764	68,018	3.71	2.41	108	PAWTUCKET, R. I.: City corporation.....	56,792,226	856,976	1 15.09	1 15.09
	Money at interest, etc.....	3,629,782	14,519	4.00	4.00		General property.....	54,473,600	849,788	15.60	15.60
211	EASTON, PA.: County.....	22,239,964	71,575	1 3.23	1 1.67		Intangible personal.....	2,318,626	7,188	3.10	3.10
	General property.....	17,085,265	51,256	3.00	1.35	26	PROVIDENCE, R. I.: City corporation.....	349,375,720	4,749,063	1 13.59	1 13.59
	Money at interest, etc.....	5,154,699	20,619	4.00	4.00		General property.....	271,556,880	4,507,844	16.60	16.60
85	ERIE, PA.: County.....	42,057,471	134,728	1 3.20	1 1.78		Intangible personal.....	77,818,840	241,239	3.10	3.10
	General property.....	33,501,280	100,504	3.00	1.50						
	Money at interest, etc.....	8,556,191	34,224	4.00	4.00						

1 Avera go rate.

DESCRIPTION OF GENERAL TABLES.

119

City number.	Table XXXV—Continued. CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—		City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	AGGREGATE TAX RATE PER \$1,000 OF—	
				Assessed value.	Esti- mated true value.					Assessed value.	Esti- mated true value.
143	WOONSOCKET, R. I.: City corporation.....	\$31,625,200	\$480,296	15.19	15.19	184	PORTSMOUTH, VA.—Continued. Personal intangible—Contd. Bonds of counties and cities of Virginia.....	\$74,500	\$261	\$3.50	\$1.75
	General property.....	29,404,500	473,412	16.10	16.10		Money on deposit.....	223,277	446	2.00	1.00
	Intangible personal.....	2,220,700	6,884	3.10	3.10						
103	EL PASO, TEX.: City corporation.....	46,707,670	854,994	18.31	10.98	36	RICHMOND, VA.: City corporation.....	165,861,756	2,265,930	113.66	110.24
	General city.....	46,707,670	840,738	18.00	10.80		Real and personal tangible...	119,459,506	1,971,082	16.50	12.38
	Paving district No. 1.....	15,840,170	14,256	0.90	0.54		Personal intangible:				
							Bank stock.....	14,149,229	198,089	14.00	10.50
47	SAN ANTONIO, TEX.: City corporation.....	107,996,466	1,659,804	15.37	10.66		Bonds, stocks, etc.....	32,253,021	96,759	3.00	2.25
	General city.....	107,996,466	1,609,147	14.90	10.34		State.....	184,123,882	475,501	12.53	1.94
	Improvement districts—						Real estate.....	105,055,792	105,056	1.00	0.75
	No. 1.....	3,317,450	2,322	0.70	0.49		Personal tangible.....	14,403,714	14,404	1.00	0.75
	No. 2.....	3,217,770	1,287	0.40	0.28		Personal intangible:				
	No. 3.....	3,139,560	2,826	0.90	0.62		Bank stock.....	15,809,920	55,334	3.50	2.62
	No. 4.....	8,205,371	19,693	2.40	1.66		Income.....	6,000,673	60,007	10.00	7.50
	No. 5.....	1,008,630	605	0.60	0.42		Bonds, stocks, etc.....	32,253,021	209,644	6.50	4.88
	No. 6.....						Bonds, counties and cities of Virginia.....	6,569,700	22,994	3.50	2.62
	No. 7.....	2,991,960	2,992	1.00	0.69		Money on deposit.....	4,031,042	8,062	2.00	1.50
	No. 8.....	7,210,510	5,768	0.80	0.55						
	No. 9.....	4,586,110	3,669	0.80	0.55	149	ROANOKE, VA.: City corporation.....	27,028,410	356,982	113.21	14.60
	No. 10.....	3,127,120	2,814	0.90	0.62		Real and personal tangible...	21,514,734	322,721	15.00	7.50
	No. 11.....	22,856,450	6,857	0.30	0.21		Personal intangible:				
	No. 12.....	381,540	229	0.60	0.42		Bank stock.....	1,865,303	23,316	12.50	6.25
	No. 13.....	1,139,090	1,565	1.40	0.97		Bonds, stocks, etc.....	3,648,373	10,945	3.00	1.50
198	LYNCHBURG, VA.: City corporation.....	32,405,406	412,081	12.72	9.54		State.....	29,922,756	69,171	12.31	1.16
	Real estate.....	18,139,002	317,433	17.50	13.12		Real estate.....	19,873,281	19,873	1.00	0.50
	Personal tangible.....	1,358,245	24,294	17.50	13.12		Personal tangible.....	1,641,453	1,641	1.00	0.50
	Personal intangible—						Personal intangible:				
	Bank stock.....	2,643,297	39,649	15.00	11.25		Bank stock.....	2,013,889	7,049	3.50	1.75
	Bonds, stocks, etc.....	10,234,882	30,705	3.00	2.25		Income.....	1,396,809	15,968	10.00	5.00
	State.....	36,901,812	118,822	13.23	12.42		Bonds, stocks, etc.....	3,648,373	28,715	6.50	3.25
	Real estate.....	18,163,502	18,163	1.00	0.75		Bonds of counties and cities of Virginia.....	151,750	631	3.50	1.75
	Personal tangible.....	1,800,928	1,801	1.00	0.75		Money on deposit.....	1,197,221	2,394	2.00	1.00
	Personal intangible:					203	BELLINGHAM, WASH.: City corporation.....	11,687,384	135,994	11.64	14.34
	Bank stock.....	3,446,737	12,064	3.50	2.62		District A.....	2,182,169	24,986	11.45	4.27
	Income.....	1,479,428	14,794	10.00	7.50		District B.....	6,662,765	76,622	11.35	4.23
	Bonds, stocks, etc.....	10,589,267	68,824	6.50	4.88		District C.....	442,951	4,274	9.66	3.60
	Bonds of counties and cities of Virginia.....	223,180	781	3.50	2.62		District D.....	1,593,276	24,138	15.15	5.66
	Money on deposit.....	1,194,772	2,390	2.00	1.50		District E.....	97,880	847	8.65	2.23
73	NORFOLK, VA.: City corporation.....	83,268,450	1,304,337	15.66	9.14		District F.....	592,218	5,123	8.65	3.23
	Real estate, except seventh ward.....	52,021,170	988,402	19.00	12.54		District G.....	116,125	1,004	8.65	3.23
	Personal tangible, except seventh ward.....	6,614,880	125,683	19.00	7.60	19	SEATTLE, WASH.: City corporation.....	221,239,106	4,560,081	120.61	19.65
	Real estate, seventh ward.....	4,530,420	88,343	19.50	12.87		Old limits.....	164,149,691	3,447,144	21.00	9.83
	Personal tangible, seventh ward.....	612,540	11,945	19.50	7.80		New limits.....	25,817,294	524,013	20.29	9.50
	Personal intangible:						South Seattle.....	1,446,022	27,385	18.68	8.74
	Bank stock.....	6,299,310	50,394	8.00	4.00		Southeast Seattle.....	3,977,802	74,305	18.68	8.74
	Bonds, stocks, etc.....	13,190,130	39,670	3.00	1.50		Ravenna.....	968,850	18,098	18.68	8.74
	State.....	89,122,270	203,567	12.31	11.34		Columbia.....	1,067,578	19,664	18.42	8.62
	Real estate.....	56,658,590	56,659	1.00	0.66		South Park.....	499,355	9,088	18.20	8.62
	Personal tangible.....	7,124,380	7,124	1.00	0.40		Ballard.....	5,890,770	121,821	20.68	9.68
	Personal intangible:						West Seattle.....	11,395,472	207,398	18.20	8.62
	Bank stock.....	6,299,310	22,047	3.50	1.75		Dunlap.....	1,882,030	34,253	18.20	8.62
	Income.....	2,700,110	27,001	10.00	5.00		Georgetown.....	2,790,248	62,540	18.83	8.81
	Bonds, stocks, etc.....	13,163,800	85,565	6.50	3.25		Yealer.....	1,353,991	24,372	18.00	8.42
	Bonds of counties and cities of Virginia.....	545,920	1,911	3.50	1.75	57	TACOMA, WASH.: City corporation.....	61,807,357	910,683	14.73	16.85
	Money on deposit.....	1,630,160	3,260	2.00	1.00		District No. 1.....	50,626,359	759,396	15.00	6.98
184	PORTSMOUTH, VA.: City corporation.....	13,455,823	237,301	17.64	18.82		District No. 2.....	5,566,784	122,690	14.31	6.65
	Old city, real and personal tangible.....	9,096,051	193,921	20.00	10.00		Districts Nos. 3 and 4.....	2,029,231	22,612	11.14	5.18
	Sixth and seventh wards, real and personal tangible.....	2,350,310	33,139	14.10	7.05		District No. 5.....	584,933	6,085	10.40	4.84
	Personal intangible:					13	MILWAUKEE, WIS.: City corporation.....	505,713,510	6,815,561	113.48	112.13
	Bank stock.....	632,902	7,911	12.50	6.25		East sewer district.....	128,590,525	1,612,247	12.54	11.29
	Bonds, stocks, etc.....	776,560	2,330	3.00	1.50		West sewer district.....	265,364,365	3,390,141	12.74	11.47
	State.....	13,980,951	22,276	11.69	10.80		South sewer district.....	111,758,620	1,440,238	12.89	11.60
	Real estate.....	10,806,834	10,897	1.00	0.50		County school tax.....	505,713,510	382,835	0.76	0.68
	Personal tangible.....	1,149,627	1,149	1.00	0.50	140	SUPERIOR, WIS.: City corporation.....	39,444,508	636,824	16.09	11.26
	Personal intangible:						General city.....	39,444,508	615,517	15.60	10.92
	Bank stock.....	632,902	2,215	3.50	1.75		Sewer district No. 2.....	10,955,520	5,481	0.50	0.35
	Income.....	223,466	2,235	10.00	5.00		Sewer district No. 3.....	2,031,100	2,031	1.00	0.70
	Bonds, stocks, etc.....	780,445	5,073	6.50	3.25		Sewer district No. 6.....	1,096,008	5,480	5.00	3.50
							Sewer district No. 7.....	4,157,400	8,315	2.00	1.40

1 Average rate.

Special property taxes.—The several classes of property subject to special property taxes, the amounts levied thereon, and the rate of levy for each of the

divisions of government, so far as such details were reported, are set forth in Table XXXVI, which follows:

City number.	Table XXXVI CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	Aggregate tax rate per \$1,000 of assessed value.	City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	Aggregate tax rate per \$1,000 of assessed value.
48	Bridgeport, Conn.: City corporation—corporation and bank stock.....	\$2,317,490	\$23,175	\$10.00	18	Minneapolis, Minn.: City corporation.....	\$21,055,453	\$41,421	\$1.97
55	Hartford, Conn.: City corporation—corporation and bank stock.....	69,411,925	694,119	10.00		Mortgage registry.....	21,055,453	28,004	1.33
120	New Britain, Conn.: City corporation—corporation and bank stock.....	1,076,646	10,766	10.00		Grain tax.....	(¹)	13,417	(¹)
38	New Haven, Conn.: City corporation.....	6,074,296	61,124	10.06		County.....	21,055,453	8,407	0.40
	Corporation and bank stock.....	5,997,948	59,979	10.00		Mortgage registry.....	21,055,453	6,948	0.33
	Shellfish beds.....	76,348	1,145	15.00		Grain tax.....	(¹)	1,450	(¹)
76	Waterbury, Conn.: City corporation—corporation and bank stock.....	1,400,000	14,000	10.00		State.....	21,055,453	8,667	0.41
70	Wilmington, Del.: City corporation—horses and mules.....	(¹)	629	1.00	27	St. Paul, Minn.: City corporation.....	11,312,368	12,970	1.15
7	Baltimore, Md.: City corporation.....	109,500,000	308,875	12.80		Mortgage registry.....	11,312,368	12,896	1.14
	Bank stock.....	12,500,000	125,000	10.00		Grain tax.....	(¹)	74	(¹)
	Savings bank deposits.....	97,000,000	181,875	1.88		County.....	11,312,368	3,242	0.29
5	Boston, Mass.: City corporation—bank stock.....	16,912,111	304,418	18.00		Mortgage registry.....	11,312,368	3,224	0.28
	State—bank stock.....	42,483,388	764,701	18.00		Grain tax.....	(¹)	18	(¹)
97	Brockton, Mass.: City corporation—bank stock.....	397,742	9,108	22.90		State.....	11,312,368	3,242	1.29
	State—bank stock.....	288,758	6,567	22.90		Mortgage registry.....	11,312,368	3,224	0.28
53	Cambridge, Mass.: City corporation—bank stock.....	71,610	1,647	23.00	4	St. Louis, Mo.: City corporation.....	78,573,320	204,981	2.60
	State—bank stock.....	98,280	2,260	23.00		Dram shop.....	3,308,395	8,602	2.60
142	Chelsea, Mass.: City corporation—bank stock.....	71,274	1,711	24.00		Steamboat.....	150,500	151	1.00
43	Fall River, Mass.: City corporation—bank stock.....	8,640	207	24.00		Merchants' stock.....	33,363,750	86,876	2.60
	State—bank stock.....	1,334,745	30,665	23.00		Manufacturers' stock.....	42,050,675	109,352	2.60
153	Fitchburg, Mass.: City corporation—bank stock.....	1,355,695	31,185	23.00		School district.....	78,974,495	473,847	6.00
	State—bank stock.....	132,210	2,750	20.80		Merchants' and manufacturers' stock.....	75,666,100	453,977	6.00
132	Haverhill, Mass.: City corporation—bank stock.....	64,040	1,332	20.80		Dram shop.....	3,308,395	10,850	6.00
	State—bank stock.....	739,781	14,944	20.20		State.....	78,974,495	142,254	1.80
100	Holyoke, Mass.: City corporation—bank stock.....	293,619	6,931	20.20		Merchants' and manufacturers' stock.....	75,666,100	136,299	1.80
	State—bank stock.....	611,755	11,501	18.80	81	Manchester, N. H.: City corporation.....	13,312,609	148,760	11.15
66	Lawrence, Mass.: City corporation—bank stock.....	935,266	17,553	18.80		Savings bank deposits.....	13,312,609	100,070	7.50
	State—bank stock.....	35,933	676	18.80		Railroad tax.....	(¹)	48,690	(¹)
52	Lowell, Mass.: City corporation—bank stock.....	49,567	932	18.80	114	Atlantic City, N. J.: City corporation—bank stock.....	2,392,667	8,972	3.75
	State—bank stock.....	634,305	13,194	20.80		County—bank stock.....	2,392,667	8,972	3.75
63	Lynn, Mass.: City corporation—bank stock.....	522,695	10,672	20.80	93	Bayonne, N. J.: City corporation—bank stock.....	717,405	2,690	3.75
	State—bank stock.....	751,503	16,383	21.80		County—bank stock.....	717,405	2,690	3.75
127	Malden, Mass.: City corporation—bank stock.....	433,643	9,451	21.80	60	Camden, N. J.: City corporation—bank stock.....	3,890,547	14,590	3.75
	State—bank stock.....	138,391	3,155	22.80		County—bank stock.....	3,890,547	14,590	3.75
50	New Bedford, Mass.: City corporation—bank stock.....	114,609	2,613	22.80	152	East Orange, N. J.: City corporation—bank stock.....	861,624	3,231	3.75
	State—bank stock.....	1,420,172	32,664	23.00		County—bank stock.....	861,624	3,231	3.75
145	Newton, Mass.: City corporation—bank stock.....	2,002,828	46,065	23.00	74	Elizabeth, N. J.: City corporation—bank stock.....	1,706,363	6,399	3.75
	State—bank stock.....	77,559	1,435	18.50		County—bank stock.....	1,706,363	6,399	3.75
170	Pittsfield, Mass.: City corporation—bank stock.....	25,441	471	18.50	82	Hoboken, N. J.: City corporation—bank stock.....	2,970,051	11,138	3.75
	State—bank stock.....	533,393	11,948	22.40	20	County—bank stock.....	2,970,051	11,138	3.75
171	Quincy, Mass.: City corporation—bank stock.....	569,107	12,748	22.40	15	Jersey City, N. J.: City corporation—bank stock.....	8,434,643	31,630	3.75
	State—bank stock.....	85,068	1,872	22.00		County—bank stock.....	8,434,643	31,630	3.75
131	Salem, Mass.: City corporation—bank stock.....	94,912	2,068	22.00	196	Newark, N. J.: City corporation—bank stock.....	21,678,270	81,294	3.75
	State—bank stock.....	115,483	2,425	21.00		County—bank stock.....	21,678,270	81,294	3.75
75	Somerville, Mass.: City corporation—bank stock.....	148,267	3,114	21.00	91	Orange, N. J.: City corporation—bank stock.....	814,712	3,055	3.75
	State—bank stock.....	64,055	1,390	21.70		County—bank stock.....	814,712	3,055	3.75
62	Springfield, Mass.: City corporation—bank stock.....	92,945	2,017	21.70	42	Passaic, N. J.: City corporation—bank stock.....	1,601,216	6,005	3.75
	State—bank stock.....	605,175	11,014	18.20		County—bank stock.....	1,601,216	6,005	3.75
179	Taunton, Mass.: City corporation—bank stock.....	1,337,825	24,348	18.20	157	Paterson, N. J.: City corporation—bank stock.....	3,397,624	12,741	3.75
	State—bank stock.....	815,857	17,296	21.20		County—bank stock.....	3,397,624	12,741	3.75
212	Waltham, Mass.: City corporation—bank stock.....	519,143	11,006	21.20	54	Perth Amboy, N. J.: City corporation—bank stock.....	461,333	1,730	3.75
	State—bank stock.....	141,700	2,806	19.80		County—bank stock.....	461,333	1,730	3.75
35	Worcester, Mass.: City corporation—bank stock.....	58,300	1,154	19.80	150	Trenton, N. J.: City corporation—bank stock.....	74,016	14,528	3.75
	State—bank stock.....	895,030	18,259	20.40		County—bank stock.....	74,016	14,528	3.75
71	Duluth, Minn.: City corporation—mortgage registry.....	1,310,594	26,736	20.40	61	West Hoboken, N. J.: City corporation—bank stock.....	91,920	8,107	3.75
	School district—mortgage registry.....	3,896,940	2,611	0.67		County—bank stock.....	91,920	8,107	3.75
	State—mortgage registry.....	3,896,940	2,611	0.67	178	Albany, N. Y.: City corporation.....	15,128,566	83,335	5.51
	County—mortgage registry.....	3,896,940	1,305	0.33		Bank stock.....	6,071,062	60,711	10.00
		3,896,940	1,305	0.33		Mortgage tax.....	9,057,504	22,644	2.50
						State—mortgage tax.....	9,057,504	22,644	2.50
						Amsterdam, N. Y.: City corporation.....	2,448,348	15,516	6.34
						Bank stock.....	1,252,700	12,527	10.00
						Mortgage tax.....	1,195,648	2,989	2.50
						State—mortgage tax.....	1,195,648	2,989	2.50

¹ Average rate.

² Horses and mules taxed at \$1 each.

³ Rate varies; no valuation can be shown.

⁴ Valuation not apportioned.

Table XXXVI—Continued.									
City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	Aggregate tax rate per \$1,000 of assessed value.	City number.	CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	Aggregate tax rate per \$1,000 of assessed value.
172	Auburn, N. Y.: City corporation.....	\$2,101,099	\$11,020	1 \$5.24	69	Schenectady, N. Y.: City corporation.....	\$4,913,629	\$17,100	1 \$3.48
	Bank stock.....	768,995	7,690	10.00		Bank stock.....	642,081	6,421	10.00
	Mortgage tax.....	1,332,104	3,330	2.50		Mortgage tax.....	4,271,548	10,679	2.50
118	State—mortgage tax.....	1,332,104	3,330	2.50	37	Syracuse, N. Y.: City corporation.....	4,271,548	10,679	2.50
	Binghamton, N. Y.: City corporation.....	3,283,917	17,401	1 \$5.30		Bank stock.....	13,791,264	41,281	1 \$2.99
	Bank stock.....	1,225,492	12,255	10.00		Bank stock.....	4,343,264	29,471	6.78
	Mortgage tax.....	2,058,425	5,148	2.50		Mortgage tax.....	9,448,000	11,810	1.25
11	State—mortgage tax.....	2,058,425	5,148	2.50		County supervisors' fund.....	13,791,264	25,771	1 \$1.87
	Buffalo, N. Y.: City corporation.....	66,617,664	290,511	1 \$4.36		Bank stock.....	4,343,264	13,861	3.21
	Bank stock.....	17,862,244	178,622	10.00		Mortgage tax.....	9,448,000	11,810	1.25
	Mortgage tax.....	48,755,420	111,889	2.50		State—mortgage tax.....	9,448,000	23,620	2.50
	State—mortgage tax.....	48,755,420	111,889	2.50	80	Troy, N. Y.: City corporation.....	5,209,149	26,173	1 \$5.02
167	Elmira, N. Y.: City corporation.....	3,087,242	16,061	1 \$5.20		Bank stock.....	3,275,907	21,340	6.51
	Bank stock.....	1,112,398	11,124	10.00		Mortgage tax.....	1,833,242	4,833	2.50
	Mortgage tax.....	1,974,844	4,937	2.50		Lansingburg school district—bank stock.....	222,670	665	0.03
	State—mortgage tax.....	1,974,844	4,937	2.50		County supervisors' fund—bank stock.....	3,275,907	10,853	3.31
180	Jamestown, N. Y.: City corporation.....	3,541,160	15,984	1 \$4.51		State—mortgage tax.....	1,833,256	4,833	2.50
	Bank stock.....	1,789,542	11,605	6.48	78	Utica, N. Y.: City corporation.....	12,154,908	75,576	1 \$6.22
	Mortgage tax.....	1,751,624	4,379	2.50		Bank stock.....	6,025,228	60,252	10.00
	School district—bank stock.....	1,789,542	6,290	3.52		Mortgage tax.....	6,129,680	15,324	2.50
	State—mortgage tax.....	1,751,624	4,379	2.50		State—mortgage tax.....	6,129,680	15,324	2.50
175	Mount Vernon, N. Y.: City corporation.....	2,818,289	9,188	1 \$3.26	68	Yonkers, N. Y.: City corporation.....	4,362,418	15,789	1 \$3.62
	Bank stock.....	285,573	2,856	10.00		Bank stock.....	650,972	6,510	10.00
	Mortgage tax.....	2,532,716	6,332	2.50		Mortgage tax.....	3,711,446	9,279	2.50
	State—mortgage tax.....	2,532,716	6,332	2.50		State—mortgage tax.....	3,711,446	9,279	2.50
176	New Rochelle, N. Y.: City corporation.....	1,982,024	7,502	1 \$3.78	207	Kenosha, Wis.: City corporation—street railway tax.....	1,259,950	14,106	11.20
	Bank stock.....	339,662	3,396	10.00		State—street railway tax.....	1,259,950	2,489	1.98
	Mortgage tax.....	1,642,362	4,106	2.50	204	La Crosse, Wis.: City corporation—street railway tax.....	362,400	4,058	11.20
	State—mortgage tax.....	1,642,362	4,106	2.50		State—street railway tax.....	362,400	716	1.98
1	New York, N. Y.: City corporation.....	770,056,736	4,630,529	1 \$6.01	213	Madison, Wis.: City corporation—street railway tax.....	818,300	9,162	11.20
	Bank stock.....	360,718,312	3,607,183	10.00		State—street railway tax.....	818,300	1,617	1.98
	Mortgage tax.....	409,338,424	1,023,346	2.50	13	Milwaukee, Wis.: City corporation—street railway tax.....	30,117,800	337,220	11.20
	State—mortgage tax.....	389,219,360	973,048	2.50		State—street railway tax.....	30,117,800	59,510	1.98
177	Niagara Falls, N. Y.: City corporation.....	3,749,279	15,176	1 \$4.05	182	Oshkosh, Wis.: City corporation—street railway tax.....	507,615	5,750	11.33
	Bank stock.....	773,655	7,737	10.00		State—street railway tax.....	507,615	1,015	2.00
	Mortgage tax.....	2,975,624	7,439	2.50	137	Racine, Wis.: City corporation—street railway tax.....	3,518,200	39,392	11.20
	State—mortgage tax.....	2,975,624	7,439	2.50		State—street railway tax.....	3,518,200	6,952	1.98
25	Rochester, N. Y.: City corporation.....	25,791,675	91,243	1 \$3.54	140	Superior, Wis.: City corporation—street railway tax.....	1,250,000	14,160	11.33
	Bank stock.....	6,743,151	67,432	10.00		State—street railway tax.....	1,250,000	2,499	2.00
	Mortgage tax.....	19,048,524	23,811	1.25					
	County supervisors' fund—mortgage tax.....	19,048,524	23,811	1.25					
	State—mortgage tax.....	19,048,524	47,621	2.50					

1 Average rate.

Tax levies.—The amounts given under the general heading "Levy" on the lines of Table 32 for the several divisions of the city's government represent the total and per capita amounts levied for the maintenance of those divisions within the territorial limits of the city corporation, except in cases where the district includes areas outside the city, which contain properties assessed at less than 10 per cent of the entire valuation of the district.

The taxes levied for the state, county, and minor civil divisions were presented for the first time in the report of this series for the fiscal year 1915, property and poll taxes being shown separately, as in this table. The per capita property taxes represent, as nearly as could be determined, the per capita tax burden for all purposes exclusive of poll taxes resting

upon the inhabitants of the cities reported. These figures furnish a fairly comparable measure of the tax burden and should be considered in connection with the other per capita figures of this report, including those given in Tables 5, 13, and 28. The average per capita of general property taxes levied for all purposes was \$23.27 for the 213 cities covered by the report, and \$25.78, \$24.38, \$22.09, \$19.60, and \$19.03, respectively, for the five groups of cities arranged according to population. The per capita of general property taxes levied for municipal purposes for the group with the largest population was nearly twice as great as that of the one with the smallest, and for all groups these per capitae are larger than for the preceding year.

GENERAL TABLES

(123)

GENERAL TABLES.

125

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 9. For a text discussion of this table, see page 19.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			AREA (ACRES), JULY 1, 1915.		
				Estimated as of middle of fiscal year.	Decennial census.		Total.	Land.	Water.
					Apr. 15, 1910.	June 1, 1900.			
	Grand total.....			32,267,415	28,090,712	20,716,693	3,131,244.0	2,908,103.4	223,140.6
	Group I.....			13,472,116	11,977,607	9,193,545	571,613.4	560,056.8	11,556.6
	Group II.....			4,060,172	3,453,488	2,504,146	626,021.7	544,717.2	81,304.5
	Group III.....			7,025,512	6,035,400	4,279,473	787,671.2	734,285.0	53,376.2
	Group IV.....			4,440,236	3,784,857	2,648,230	588,417.0	549,228.9	39,189.1
	Group V.....			3,299,379	2,819,360	2,091,299	557,520.7	519,805.5	37,715.2

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	1853	June 30, 1915	5,468,190	4,766,883	3,437,202	183,555.0	183,555.0	(1)
2	Chicago, Ill.....	1837	June 30, 1915	2,447,845	2,185,283	1,688,575	125,717.8	121,502.6	4,215.2
3	Philadelphia, Pa.....	1701	June 30, 1915	1,683,684	1,549,008	1,283,697	84,833.0	83,540.0	1,293.0
4	St. Louis, Mo.....	1822	Oct. 12, 1915	749,183	687,029	575,238	39,277.0	39,100.0	177.0
5	Boston, Mass.....	1822	July 31, 1915	746,084	670,585	560,892	30,295.0	27,612.0	2,683.0
6	Cleveland, Ohio.....	1836	June 30, 1915	657,311	560,663	381,768	33,717.5	33,547.5	170.0
7	Baltimore, Md.....	1796	June 30, 1915	584,605	558,485	508,957	20,255.0	19,290.0	965.0
8	Pittsburgh, Pa.....	1816	June 30, 1915	571,984	533,905	451,512	26,666.7	25,383.3	1,283.4
9	Detroit, Mich.....	1824	Dec. 31, 1915	563,250	465,766	285,704	27,196.4	26,728.4	470.0

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	1851	Dec. 31, 1915	489,589	319,198	102,479	184,457.0	183,464.0	993.0
11	Buffalo, N. Y.....	1832	Dec. 31, 1915	423,715	423,715	352,387	26,983.0	24,894.0	2,089.0
12	San Francisco, Cal.....	1850	Dec. 31, 1915	459,762	416,912	342,782	29,760.0	26,632.0	3,128.0
13	Milwaukee, Wis.....	1816	June 30, 1915	428,062	373,857	285,315	16,547.7	16,215.8	331.9
14	Cincinnati, Ohio.....	1819	June 30, 1915	406,706	363,591	325,903	45,272.1	45,255.0	17.1
15	Newark, N. J.....	1836	June 30, 1915	399,000	347,469	246,070	14,976.0	14,858.0	118.0
16	New Orleans, La.....	1805	June 30, 1915	366,484	339,075	287,104	169,323.0	125,440.0	43,883.0
17	Washington, D. C.....	1802	Dec. 31, 1915	361,329	331,069	278,718	44,316.0	38,408.4	5,908.5
18	Minneapolis, Minn.....	1867	June 30, 1915	353,460	301,408	202,718	33,920.0	32,069.0	1,851.0
19	Seattle, Wash.....	1869	June 30, 1915	330,834	237,194	80,671	60,466.0	37,481.0	22,985.0

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	1827	May 31, 1915	299,615	267,779	206,433	12,288.0	8,320.0	3,968.0
21	Kansas City, Mo.....	1853	Oct. 19, 1915	292,278	248,381	163,752	38,305.8	37,555.8	750.0
22	Portland, Oreg.....	1851	May 31, 1915	271,814	207,214	90,426	34,214.4	32,748.8	1,465.6
23	Indianapolis, Ind.....	1831	June 30, 1915	265,578	233,650	169,164	22,486.2	22,165.1	321.1
24	Denver, Colo.....	1859	June 30, 1915	253,161	213,381	133,859	37,600.0	37,028.0	572.0
25	Rochester, N. Y.....	1834	June 30, 1915	250,747	218,149	162,608	15,351.5	14,876.3	475.2
26	Providence, R. I.....	1832	Mar. 31, 1915	245,791	224,326	175,567	11,701.0	11,535.0	166.0
27	St. Paul, Minn.....	1854	June 30, 1915	241,999	214,744	163,065	35,481.0	35,388.0	2,093.0
28	Louisville, Ky.....	1824	Feb. 28, 1915	236,379	223,928	204,731	17,544.4	15,368.4	2,176.0
29	Columbus, Ohio.....	1816	June 30, 1915	209,722	181,611	125,560	14,307.0	14,149.6	157.4
30	Oakland, Cal.....	1854	Dec. 31, 1915	194,703	150,174	66,960	38,561.0	31,591.0	6,970.0
31	Toledo, Ohio.....	1837	June 30, 1915	187,840	168,497	131,822	18,265.6	16,025.6	2,240.0
32	Atlanta, Ga.....	1847	June 30, 1915	184,873	154,839	89,872	16,847.7	16,815.7	32.0
33	Birmingham, Ala.....	1871	Mar. 31, 1915	172,119	132,685	98,415	32,051.2	32,020.4	30.8
34	Omaha, Nebr.....	1857	June 30, 1915	163,200	124,096	102,555	20,224.0	19,840.0	384.0
35	Worcester, Mass.....	1848	May 31, 1915	160,291	145,986	118,421	24,634.0	23,731.0	903.0
36	Richmond, Va.....	1782	July 31, 1915	154,841	127,628	85,050	15,606.6	14,582.6	1,024.0
37	Syracuse, N. Y.....	1848	June 30, 1915	152,534	137,249	108,374	12,166.0	11,664.0	502.0
38	New Haven, Conn.....	1784	June 30, 1915	147,095	133,605	108,027	14,340.0	11,460.0	2,880.0
39	Memphis, Tenn.....	1849	June 30, 1915	146,113	131,105	102,320	12,719.0	12,352.0	367.0
40	Scranton, Pa.....	1866	June 30, 1915	144,081	129,867	102,026	12,508.9	12,361.7	147.2
41	Spokane, Wash.....	1883	June 30, 1915	142,990	104,402	36,848	25,120.0	24,819.0	301.0
42	Paterson, N. J.....	1851	Dec. 31, 1915	137,408	125,600	105,171	5,357.0	5,157.0	200.0
43	Fall River, Mass.....	1854	June 30, 1915	126,904	119,295	104,863	26,156.0	21,723.0	4,433.0
44	Grand Rapids, Mich.....	1850	Sept. 30, 1915	126,392	112,571	87,565	11,200.0	10,880.0	320.0
45	Dayton, Ohio.....	1841	June 30, 1915	125,509	116,577	85,333	10,637.0	10,061.0	576.0
46	Dallas, Tex.....	1856	Oct. 31, 1915	121,277	92,104	42,638	10,961.8	10,846.6	115.2
47	San Antonio, Tex.....	1837	Nov. 30, 1915	121,274	96,614	53,324	23,040.0	22,860.5	179.5
48	Bridgeport, Conn.....	1836	Sept. 30, 1915	119,220	102,054	70,996	11,426.0	9,330.0	2,096.0
49	Nashville, Tenn.....	1806	June 30, 1915	115,978	110,364	80,865	11,829.1	11,574.1	255.0
50	New Bedford, Mass.....	1847	June 5, 1915	114,454	96,652	62,442	20,873.0	12,206.0	8,667.0
51	Salt Lake City, Utah.....	1851	June 30, 1915	113,567	92,777	53,531	31,837.5	31,137.5	700.0
52	Lowell, Mass.....	1836	June 30, 1915	112,124	106,294	94,969	8,098.0	8,308.0	790.0
53	Cambridge, Mass.....	1846	Sept. 30, 1915	111,997	104,539	91,888	4,180.8	4,014.3	166.5
54	Trenton, N. J.....	1792	Aug. 31, 1915	109,609	96,815	73,307	4,903.0	4,490.0	413.0
55	Hartford, Conn.....	1784	Sept. 30, 1915	109,452	98,915	79,850	11,070.9	10,160.9	910.0
56	Houston, Tex.....	1839	June 30, 1915	108,172	78,800	44,633	20,160.0	20,020.0	140.0
57	Tacoma, Wash.....	1875	June 30, 1915	108,094	83,743	37,714	27,920.0	25,168.0	2,752.0
58	Reading, Pa.....	1847	June 30, 1915	107,594	96,071	78,961	5,299.7	5,209.7	200.0
59	Youngstown, Ohio.....	1868	June 30, 1915	104,459	79,066	44,885	15,960.0	15,760.0	200.0
60	Camden, N. J.....	1828	June 30, 1915	104,349	94,538	75,935	5,030.0	4,475.0	555.0
61	Albany, N. Y.....	1836	June 30, 1915	103,580	100,253	94,151	10,070.1	9,774.4	295.7
62	Springfield, Mass.....	1852	May 31, 1915	102,989	88,926	62,059	21,180.0	19,980.0	1,200.0
63	Lynn, Mass.....	1850	June 30, 1915	100,316	89,336	69,513	7,249.0	6,943.0	305.0

1 Not reported.

2 Includes area of Hyde Park, annexed Jan. 1, 1912.

3 Includes 1,546 acres of land submerged at high tide.

4 Includes population of territory annexed since 1900.

5 Does not include water area comprised in San Francisco Bay and Pacific Ocean.

6 Includes 4,000 acres of undeveloped meadow land.

GENERAL STATISTICS OF CITIES.

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 9. For a text discussion of this table, see page 19.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			AREA (ACRES), JULY 1, 1915.		
				Estimated as of middle of fiscal year.	Decennial census.		Total.	Land.	Water.
					Apr. 15, 1910.	June 1, 1900.			

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.									
64	Des Moines, Iowa.....	1857	Sept. 30, 1915	99,757	86,368	62,139	35,309.0	34,423.0	886.0
65	Fort Worth, Tex.....	1872	June 30, 1915	99,528	73,312	26,688	10,768.0	10,553.4	214.6
66	Lawrence, Mass.....	1853	June 30, 1915	98,197	85,892	62,559	4,577.0	4,185.0	392.0
67	Kansas City, Kans.....	1886	June 30, 1915	96,854	82,331	51,418	10,533.8	9,943.8	596.0
68	Yonkers, N. Y.....	1872	June 30, 1915	96,610	79,803	47,931	11,840.0	11,440.0	400.0
69	Schenectady, N. Y.....	1798	June 30, 1915	95,265	72,826	31,682	5,270.0	5,141.0	129.0
70	Wilmington, Del.....	1832	Dec. 31, 1915	93,713	87,411	76,508	6,515.0	4,026.0	1,489.0
71	Duluth, Minn.....	1870	June 30, 1915	91,913	78,466	52,969	43,116.8	37,715.2	5,401.6
72	Oklahoma City, Okla.....	1891	Dec. 31, 1915	90,620	64,205	10,037	11,008.0	10,948.0	60.0
73	Norfolk, Va.....	1845	Dec. 31, 1915	88,844	67,452	46,624	5,966.6	4,773.8	1,192.8
74	Elizabeth, N. J.....	1855	Dec. 31, 1915	85,620	73,409	52,130	6,230.0	6,191.0	39.0
75	Somerville, Mass.....	1871	June 30, 1915	85,460	77,230	61,643	2,700.0	2,600.0	100.0
76	Waterbury, Conn.....	1853	June 30, 1915	84,745	73,141	51,139	18,048.0	17,981.0	67.0
77	St. Joseph, Mo.....	1853	Oct. 21, 1915	84,361	77,403	102,970	8,880.0	8,480.0	400.0
78	Utica, N. Y.....	1832	June 30, 1915	83,876	74,419	56,353	8,168.8	8,029.0	139.8
79	Akron, Ohio.....	1836	June 30, 1915	82,958	69,067	42,728	7,347.2	7,254.2	93.0
80	Troy, N. Y.....	1816	June 30, 1915	77,738	76,813	75,057	7,206.4	6,630.4	576.0
81	Manchester, N. H.....	1846	June 30, 1915	76,959	70,063	56,987	21,700.0	20,119.5	1,580.5
82	Hoboken, N. J.....	1855	Nov. 3, 1915	76,483	70,324	59,364	1,220.0	839.0	390.0
83	Wilkes-Barre, Pa.....	1871	July 4, 1915	75,231	67,105	51,721	3,433.5	3,233.5	200.0
84	Fort Wayne, Ind.....	1839	June 30, 1915	74,352	63,933	45,115	7,233.0	7,112.0	121.0
85	Erie, Pa.....	1851	July 4, 1915	73,810	66,525	52,733	4,919.6	4,739.6	180.0
86	Jacksonville, Fla.....	1822	June 30, 1915	73,137	57,699	28,429	8,700.0	6,060.0	2,640.0
87	Evansville, Ind.....	1847	June 30, 1915	72,125	69,647	59,007	4,270.6	4,166.6	104.0
88	East St. Louis, Ill.....	1865	June 30, 1915	72,105	58,547	29,655	7,850.0	7,828.0	22.0
89	Harrisburg, Pa.....	1860	June 30, 1915	70,754	64,186	50,167	5,540.4	3,448.5	2,091.9
90	Peoria, Ill.....	1845	June 30, 1915	70,732	66,950	56,100	6,020.0	6,020.0	.....
91	Passaic, N. J.....	1873	Dec. 31, 1915	70,377	54,773	27,777	2,087.7	1,998.7	89.0
92	Savannah, Ga.....	1789	June 30, 1915	68,361	65,064	54,244	4,720.1	4,472.7	247.4
93	Bayonne, N. J.....	1869	Oct. 31, 1915	68,352	55,545	32,722	3,770.0	2,650.0	1,120.0
94	Wichita, Kans.....	1871	June 30, 1915	67,847	52,450	24,671	12,852.5	12,592.5	260.0
95	South Bend, Ind.....	1865	June 30, 1915	67,030	53,684	35,999	9,318.5	9,117.9	200.6
96	Johnstown, Pa.....	1869	July 4, 1915	66,601	55,482	33,936	3,197.3	2,997.3	200.0
97	Brockton, Mass.....	1881	May 31, 1915	65,604	56,878	40,063	13,798.4	13,708.4	90.0
98	Sacramento, Cal.....	1863	June 30, 1915	64,806	44,696	29,282	8,910.0	8,900.0	10.0
99	Terre Haute, Ind.....	1833	June 30, 1915	64,806	58,157	36,673	5,328.0	5,068.0	460.0
100	Holyoke, Mass.....	1873	May 31, 1915	63,968	57,730	45,712	14,585.0	13,423.0	1,162.0
101	Portland, Me.....	1832	June 30, 1915	63,014	58,571	50,145	14,825.1	13,700.7	1,034.4
102	Allentown, Pa.....	1867	July 4, 1915	61,914	51,913	35,416	3,815.0	3,705.0	110.0
103	El Paso, Tex.....	1873	Sept. 30, 1915	60,754	39,279	15,906	5,836.8	5,724.3	112.5
104	Charleston, S. C.....	1793	June 30, 1915	60,427	58,833	55,807	3,744.0	2,873.6	870.4
105	Springfield, Ill.....	1840	Aug. 31, 1915	59,868	51,678	34,159	5,529.0	5,529.0	.....
106	Canton, Ohio.....	1854	June 30, 1915	59,139	50,217	30,667	5,964.0	5,929.0	35.0
107	Chattanooga, Tenn.....	1851	Mar. 31, 1915	58,201	44,604	30,154	4,396.8	4,196.8	200.0
108	Pawtucket, R. I.....	1836	June 30, 1915	58,156	51,622	39,231	5,725.0	5,498.0	227.0
109	Altoona, Pa.....	1868	June 30, 1915	57,606	52,127	28,973	2,195.2	2,194.0	1.2
110	Covington, Ky.....	1834	June 30, 1915	56,520	53,270	42,938	3,593.0	3,590.0	3.0
111	Mobile, Ala.....	1814	Mar. 31, 1915	56,295	51,521	38,469	11,200.0	8,640.0	2,560.0
112	Berkeley, Cal.....	1878	Dec. 31, 1915	56,266	40,434	13,214	10,720.0	5,280.0	5,440.0
113	Sioux City, Iowa.....	1857	Sept. 30, 1915	55,960	47,828	33,111	28,645.0	28,020.0	625.0
114	Atlantic City, N. J.....	1854	June 30, 1915	55,806	46,150	27,838	2,919.0	2,805.0	114.0
115	Saginaw, Mich.....	1889	Dec. 31, 1915	55,228	50,610	42,345	8,635.0	8,750.0	185.0
116	Little Rock, Ark.....	1831	June 30, 1915	55,158	45,941	38,307	10,560.0	10,180.0	380.0
117	Rockford, Ill.....	1852	June 30, 1915	53,761	45,401	31,051	6,159.0	5,967.0	192.0
118	Binghamton, N. Y.....	1867	June 30, 1915	53,082	48,443	39,647	6,400.0	5,913.6	486.4
119	Pueblo, Colo.....	1873	June 30, 1915	52,840	44,395	28,157	7,308.8	7,218.8	90.0
120	New Britain, Conn.....	1871	Sept. 30, 1915	52,601	43,916	25,998	8,320.0	8,290.0	30.0
121	Flint, Mich.....	1855	Aug. 31, 1915	52,594	38,550	13,163	8,346.0	8,306.0	40.0
122	Tampa, Fla.....	1887	Nov. 30, 1915	52,506	37,782	15,839	7,680.0	5,760.0	1,920.0
123	San Diego, Cal.....	1850	June 30, 1915	51,115	39,578	17,700	47,323.1	47,323.1	.....
124	Springfield, Ohio.....	1850	June 30, 1915	50,804	46,921	38,253	7,156.0	7,039.0	117.0
125	York, Pa.....	1887	June 30, 1915	50,543	44,750	33,708	2,250.0	2,220.0	30.0
126	Lancaster, Pa.....	1818	Dec. 1, 1915	50,512	47,227	41,459	2,660.0	2,625.0	35.0
127	Malden, Mass.....	1882	June 30, 1915	50,067	44,404	33,664	3,072.0	3,060.0	12.0

¹ Includes 1,460 acres of marsh land.

² Includes population of territory annexed since 1910.

GENERAL TABLES.

127

TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1916—Continued.

For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 9. For a text discussion of this table, see page 19.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION.			AREA (ACRES), JULY 1, 1915.		
				Estimated as of middle of fiscal year.	Decennial census.		Total.	Land.	Water.
					Apr. 15, 1910.	June 1, 1900.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
136	Lincoln, Nebr.	1871	Feb. 28, 1915	45,900	43,973	40,169	4,988.8	4,988.8	.....
137	Racine, Wis.	1848	June 30, 1915	45,507	38,002	29,102	3,840.0	3,750.0	90.0
138	Macon, Ga.	1832	June 30, 1915	45,415	40,665	23,272	5,950.0	5,900.0	50.0
139	Pasadena, Cal.	1886	Dec. 31, 1915	45,154	30,201	9,117	8,480.8	8,480.8	.....
140	Superior, Wis.	1889	Mar. 31, 1915	45,050	40,384	31,091	27,000.0	23,400.0	3,600.0
141	Huntington, W. Va.	1872	Dec. 31, 1915	44,600	31,161	11,923	7,920.0	7,892.0	28.0
142	Chelsea, Mass.	1857	June 30, 1915	43,979	32,452	34,072	1,440.0	1,302.0	138.0
143	Woonsocket, R. I.	1888	June 30, 1915	43,355	38,125	28,204	5,632.0	5,532.0	100.0
144	Wheeling, W. Va.	1836	Dec. 31, 1915	43,237	41,641	38,878	2,050.0	1,345.0	705.0
145	Newton, Mass.	1873	June 30, 1915	43,085	39,806	33,587	11,405.0	11,106.0	300.0
146	Butte, Mont.	1879	Oct. 31, 1915	43,004	39,165	30,470	3,311.0	3,311.3	.....
147	Montgomery, Ala.	1837	Dec. 31, 1915	42,908	38,136	30,346	4,332.9	4,352.0	.....
148	Muskogee, Okla.	1898	Dec. 31, 1915	42,740	25,278	4,254	5,448.4	5,446.9	.....
149	Roanoke, Va.	1884	June 30, 1915	41,929	34,874	21,495	3,462.0	3,394.5	67.9
150	West Hoboken, N. J.	1888	June 30, 1915	41,893	35,403	23,094	546.3	546.0	.....
151	Galveston, Tex.	1839	Aug. 31, 1915	41,207	36,981	37,789	4,989.3	4,989.3	.....
152	East Orange, N. J.	1899	June 30, 1915	41,155	34,371	21,506	2,516.0	2,516.0	.....
153	Fitchburg, Mass.	1872	May 31, 1915	41,091	37,826	31,531	18,163.0	17,963.0	200.0
154	Chester, Pa.	1866	June 30, 1915	40,935	35,537	33,968	3,000.0	2,985.0	15.0
155	New Castle, Pa.	1869	June 30, 1915	40,351	36,280	28,339	5,915.0	5,815.0	100.0
156	Springfield, Mo.	1855	Dec. 31, 1915	39,927	35,201	23,267	5,039.1	5,037.1	2.0
157	Perth Amboy, N. J.	1871	June 30, 1915	39,725	32,121	17,699	3,804.0	2,844.0	960.0
158	Lexington, Ky.	1832	June 30, 1915	39,703	35,099	26,369	3,150.0	3,150.0	.....
159	Dubuque, Iowa	1840	Aug. 31, 1915	39,687	38,494	36,297	7,360.0	7,360.0	960.0
160	Hamilton, Ohio	1854	June 30, 1915	39,655	35,279	23,914	3,460.0	3,320.0	140.0
161	Lansing, Mich.	1858	Oct. 31, 1915	39,503	31,229	16,485	4,800.0	4,530.0	270.0
162	Charlotte, N. C.	1816	Oct. 31, 1915	39,199	34,014	18,091	8,192.0	8,167.0	25.0
163	Decatur, Ill.	1856	Oct. 31, 1915	38,961	31,140	20,754	4,288.0	4,281.4	6.6
164	Portsmouth, Va.	1858	June 30, 1915	38,610	33,190	17,427	1,680.0	1,545.0	135.0
165	Everett, Mass.	1892	June 30, 1915	38,307	35,484	24,336	2,176.0	1,948.0	228.0
166	Knoxville, Tenn.	1815	Mar. 31, 1915	38,206	36,346	32,637	2,551.0	2,541.0	10.0
167	Elmira, N. Y.	1864	June 30, 1915	37,968	37,176	35,672	4,747.0	4,546.0	201.0
168	San Jose, Cal.	1850	May 31, 1915	37,918	28,946	21,500	5,549.6	5,399.6	150.0
169	Joliet, Ill.	1852	Oct. 31, 1915	37,651	34,670	29,353	2,580.0	2,430.0	90.0
170	Pittsfield, Mass.	1891	June 30, 1915	37,580	32,121	21,766	22,900.0	21,925.0	975.0
171	Quincy, Mass.	1889	June 30, 1915	37,251	32,642	23,899	17,186.0	10,736.0	6,450.0
172	Auburn, N. Y.	1848	Dec. 31, 1915	37,166	34,668	30,345	5,440.0	5,390.0	50.0
173	Quincy, Ill.	1839	Oct. 31, 1915	36,775	36,587	36,252	5,225.6	3,799.6	1,426.0
174	Cedar Rapids, Iowa	1850	Sept. 30, 1915	36,764	32,811	25,656	8,397.0	7,909.0	488.0
175	Mount Vernon, N. Y.	1892	Oct. 31, 1915	36,355	30,919	21,228	2,664.4	2,644.4	50.0
176	New Rochelle, N. Y.	1899	June 30, 1915	36,326	28,867	14,720	6,495.0	6,400.0	95.0
177	Niagara Falls, N. Y.	1892	June 30, 1915	36,240	30,445	19,457	6,970.0	5,900.0	1,070.0
178	Amsterdam, N. Y.	1855	June 30, 1915	36,163	31,267	20,929	3,732.0	3,485.0	247.0
179	Taunton, Mass.	1864	May 31, 1915	35,930	34,259	31,036	31,264.0	28,320.0	2,944.0
180	Jamestown, N. Y.	1886	Aug. 31, 1915	35,871	31,297	22,892	5,410.4	5,351.4	59.0
181	Lorain, Ohio	1864	June 30, 1915	35,662	28,883	16,028	6,235.0	6,115.0	120.0
182	Oshkosh, Wis.	1853	Mar. 31, 1915	35,460	33,062	28,284	5,448.4	5,036.8	409.6
183	Jackson, Mich.	1843	June 30, 1915	34,730	31,433	25,180	5,760.0	5,653.0	107.0
184	Lima, Ohio	1871	June 30, 1915	34,644	30,508	21,723	8,770.0	3,703.0	67.0
185	Stockton, Cal.	1850	June 30, 1915	34,508	23,253	17,506	5,212.0	5,141.0	71.0
186	Waterloo, Iowa	1868	Sept. 30, 1915	34,488	26,693	12,580	8,560.0	8,160.0	400.0
187	Fresno, Cal.	1855	Dec. 31, 1915	34,280	24,892	12,470	3,913.0	3,913.0	.....
188	Shreveport, La.	1839	June 30, 1915	34,068	28,015	16,013	7,020.0	6,720.0	300.0
189	Columbia, S. C.	1805	June 30, 1915	34,058	26,319	21,108	3,981.0	3,631.0	150.0
190	Austin, Tex.	1839	June 30, 1915	34,016	29,860	22,258	10,561.1	8,282.1	2,279.0
191	Everett, Wash.	1893	June 30, 1915	33,767	24,814	7,838	8,792.2	5,954.5	2,837.7
192	Aurora, Ill.	1857	June 30, 1915	33,613	29,807	24,147	4,420.0	4,245.0	175.0
193	Williamsport, Pa.	1866	June 30, 1915	33,495	31,860	28,757	5,011.2	4,537.6	473.6
194	Joplin, Mo.	1873	Dec. 31, 1915	33,124	32,073	26,023	9,920.0	9,920.0	.....
195	Waco, Tex.	1856	Sept. 30, 1915	32,913	26,425	20,686	6,650.0	6,440.0	210.0
196	Orange, N. J.	1872	June 30, 1915	32,524	29,630	24,141	1,400.0	1,400.0	.....
197	Boise, Idaho	1866	Oct. 31, 1915	32,443	17,358	5,957	3,040.2	3,030.9	9.3
198	Lynchburg, Va.	1805	July 31, 1915	32,431	29,494	18,891	3,059.2	2,924.8	134.4
199	Colorado Springs, Colo.	1878	June 30, 1915	32,344	29,078	21,085	5,305.8	5,305.8	.....
200	Brookline, Mass.	1705	June 30, 1915	31,934	27,792	19,935	4,363.0	4,327.0	36.0
201	Danville, Ill.	1867	Oct. 31, 1915	31,790	27,871	16,354	6,400.0	6,000.0	400.0
202	Newport, Ky.	1850	June 30, 1915	31,722	30,309	28,301	891.0	771.0	120.0
203	Bellingham, Wash.	1903	June 30, 1915	31,609	24,298	11,062	14,080.0	12,800.0	1,280.0
204	La Crosse, Wis.	1856	June 30, 1915	31,522	30,417	25,995	6,648.1	6,089.5	550.6
205	Council Bluffs, Iowa	1853	Sept. 30, 1915	31,219	29,262	25,802	12,627.2	11,616.0	1,011.2
206	Norristown, Pa.	1812	June 30, 1915	30,833	27,875	22,265	2,265.0	2,265.0	.....
207	Kenosha, Wis.	1850	Oct. 31, 1915	30,738	21,371	11,606	2,740.0	2,720.0	20.0
208	Ogden, Utah	1861	June 30, 1915	30,466	25,580	16,313	10,752.0	10,752.0	.....
209	Winston-Salem, N. C.	1913	June 30, 1915	30,448	22,700	13,650	3,307.7	3,295.0	12.7
210	Zanesville, Ohio	1814	June 30, 1915	30,406	28,026	23,538	4,672.0	4,416.0	256.0
211	Easton, Pa.	1887	June 30, 1915	30,206	28,523	25,238	2,335.0	2,190.0	145.0
212	Waltham, Mass.	1884	July 31, 1915	30,166	27,834	23,481	8,786.0	8,078.0	708.0
213	Madison, Wis.	1853	June 30, 1915	30,084	25,531	19,164	3,831.0	3,829.8	1.2

1 Estimate based on Federal census of 1910 and state census (population 43,426) of 1915.

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	ALDERMEN AND COUNCILMEN.								COMMISSIONERS.			MAYOR.	
		Members of single chamber or upper house.				Members of lower house.				Num-ber.	Term of office.	Salary.	Term of office.	Salary.
		Num-ber.	Term of office.	Method of election.	Salary.	Num-ber.	Term of office.	Method of election.	Salary.					
ALABAMA.														
83	Birmingham.....									3	3	\$7,000		
111	Mobile.....									3	4	5,000		
147	Montgomery.....									3	4	3,000		
ARKANSAS.														
116	Little Rock.....	16	2	By wards.....	\$480								2	\$5,000
CALIFORNIA.														
112	Berkeley.....									5	4	\$1,800		
187	Fresno.....	8	4	At large.....	300								4	1,500
30	Los Angeles.....	9	2	At large.....	2,400								2	4,500
139	Oakland.....									5	4	\$3,600		
98	Pasadena.....									5	4	3,000		
123	Sacramento.....									5	5	3,600		
12	San Diego.....									6	4	\$2,000		
168	San Francisco.....	18	4	At large.....	2,400								4	6,000
185	San Jose.....	7	4	6 by wards, 1 at large.....	300								2	2,000
	Stockton.....									5	4	\$2,400		
COLORADO.														
199	Colorado Springs.....									5	4	\$2,000		
24	Denver.....									5	4	5,000		
119	Pueblo.....									3	4	2,400		
CONNECTICUT.														
48	Bridgeport.....	24	2	By wards.....	(2)								2	3,000
55	Hartford.....	20	2	By wards.....	(2)								2	3,500
129	New Britain.....	6	2	By wards.....	(2)	24	2	By wards.....	(2)				2	1,200
88	New Haven.....	21	2	15 by wards, 6 at large.....	(2)								2	3,500
76	Waterbury.....	15	2	By wards.....	(2)								2	3,000
DELAWARE.														
70	Wilmington.....	14	2	13 by wards, 1 at large.....	\$240								2	2,000
DISTRICT OF COLUMBIA.														
17	Washington.....									3	3	5,000		
FLORIDA.														
86	Jacksonville.....	22	2	By wards.....	\$10								2	3,000
122	Tampa.....	11	4	10 by wards, 1 at large.....	480								4	3,000
GEORGIA.														
32	Atlanta.....	10	3	By wards.....	\$200	20	2	By wards.....	\$300				2	4,000
128	Augusta.....	18	3	By wards.....	150								3	3,000
138	Macon.....	12	2	By wards.....	300								2	3,000
92	Savannah.....	12	4	By wards.....	\$10								4	6,000
IDAHO.														
197	Boise.....									5	4	\$1,200		
ILLINOIS.														
192	Aurora.....	14	2	By wards.....	\$13								2	1,200
2	Chicago.....	70	2	By wards.....	3,000								4	18,000
201	Danville.....	14	2	By wards.....	\$16								2	2,500
163	Decatur.....									5	4	\$3,000		
88	East St. Louis.....	16	2	By wards.....	\$3								2	5,000
169	Joliet.....									5	4	\$2,975		
90	Peoria.....	16	2	By wards.....	\$3								2	3,800
173	Quincy.....	14	2	By wards.....	\$3								2	2,000
117	Rockford.....	15	2	By wards.....	\$3								2	2,000
105	Springfield.....									5	4	\$3,500		
INDIANA.														
87	Evansville.....	10	4	7 by wards, 3 at large.....	200								4	4,000
84	Fort Wayne.....	15	4	10 by wards, 5 at large.....	200								4	3,000
23	Indianapolis.....	9	4	By districts.....	600								4	7,500
95	South Bend.....	10	4	7 by wards, 3 at large.....	200								4	3,000
99	Terre Haute.....	10	4	7 by wards, 3 at large.....	200								4	3,000
IOWA.														
174	Cedar Rapids.....									5	2	\$1,800		
205	Council Bluffs.....												2	1,800
129	Davenport.....	8	2	6 by wards, 2 at large.....	250								2	1,500
64	Des Moines.....	8	2	6 by wards, 2 at large.....	300								2	1,500
159	Dubuque.....	7	2	5 by wards, 2 at large.....	300					5	2	\$3,000		
113	Sioux City.....												2	1,400
186	Waterloo.....	6	2	4 by wards, 2 at large.....	250					5	2	\$2,500		
KANSAS.														
67	Kansas City.....									5	2	\$3,000		
130	Topeka.....									5	2	\$1,800		
94	Wichita.....									5	2	\$1,500		

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

GENERAL TABLES.

129

METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1916.

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

CITY CLERK. ¹		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		CITY ENGINEER.		City number.	
Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Num-ber.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.		
a (3)	\$2,100	a (3)	\$3,000			a (3)	(3)	a (3)	\$2,100				a (3)	\$3,600	a (3)	\$3,600	33	
a (3)	2,400			a (3)	\$1,600	a (3)	2,400	a (3)	\$2,500	(3)	(3)	(3)	a (3)	2,100	a (3)	3,000	111	
													a (3)	1,800	a (3)	2,000	147	
2	2,100			(3)	(3)								2	2,100	a	2	2,100	116
a (3)	1,800			2	1,800	a (3)	2,100	(3)	(3)	1	a (3)	\$2,100	a (3)	2,400	a (3)	3,000	112	
a (3)	1,500					a (3)	(3)						a (3)	1,500	a (3)	2,400	187	
a (3)	2,400			2	3,000	a (3)	3,000	a (3)	3,000	1	a (3)	3,000	a (3)	4,000	a (3)	5,000	10	
a (3)	3,000			a (3)	3,600	a (3)	3,000	a (3)	3,000	(3)	(3)	(3)	a (3)	5,000	a (3)	4,500	30	
a (3)	1,620			a (3)	2,100	a (3)	1,620	a (3)	2,100	(3)	(3)	(3)	a (3)	2,700	a (3)	2,280	139	
a (3)	3,000			a (3)	2,700	a (3)	240	a (3)	2,100	(3)	(3)	(3)	a (3)	3,900	a (3)	3,600	98	
a (3)	2,400			a (3)	1,800	a (3)	3,000	a (3)	(3)	(3)	(3)	(3)	a (3)	6,000	a	3,600	123	
a (3)	4,200			a (3)	4,000	a (3)	4,000	a (3)	4,000	(3)	(3)	8,000	a (3)	5,000	a (3)	15,000	12	
a (3)	1,500			(3)	(3)	(3)	1,500	a (3)	2,100	(3)	(3)	(3)	a (3)	1,500	a (3)	1,800	168	
a (3)	1,980			(3)	(3)	(3)	(3)	a (3)	2,100	(3)	(3)	(3)	a (3)	3,600	a (3)	3,000	185	
a (3)	1,800			a (3)	1,800	a (3)	1,800						a (3)	3,080	a (3)	2,100	199	
a (3)	1,500			a (3)	4,600	a (3)	(3)	(3)	(3)	(3)	(3)	(3)	a (3)	5,000	a (3)	(3)	24	
		a (3)	2,100			(3)	(3)						a (3)	3,000	a	2,000	119	
2	3,000			a (3)	4,500	2	1,500	2	2,500	4	a	4	a	2	a	2	4,000	48
2	4,000	2	2,500			2	4,000	2	4,000	3	a	3	a	2	a	(3)	5,000	55
2	2,200	2	1,000			2	800	2	2,200	3	a	3	a	1	a	1	3,500	120
2	2,000	2	3,000			2	1,000	2	4,000	5	a	5	a	2	a	(3)	5,000	38
2	2,000	2	2,000			2	750	2	2,500	3	a	3	a	2	a	(3)	5,000	76
a	2			a	2	1,800	2	1,800	2	3,000	2	a	6	3,000	a	2	4,000	78
				a (3)	4,000	a (3)	3,000	a (3)	4,000	6	a (3)	3,000	a (3)	4,500				17
2	3,000			a (3)	1,800	2	3,000	(3)	(3)	1	2	3,000	a	2	a	(3)	5,000	86
2	2,400			a (3)	3,600	2	1,800	(3)	2,400	1	2	2,400	a	4	a	4	3,600	122
2	3,000	2	3,000			a	3	1,000	a (3)	2	3,000	3	a	2	a	2	4,000	32
a	2			a	3	2,000	a	3	2,400	2	a	3	a	3	a	3	3,600	128
		a	2			a	2	2,100	a (3)	2	2,100	1	a	2	a	2	2,000	138
		a	2			a	2	2,500	a (3)	(3)	(3)	1	a	2	a	2	4,800	92
a (3)	1,500			(3)	(3)	a (3)	960						a (3)	1,800	a (3)	1,800	197	
2	1,800					2	300						a	2	a	2	1,800	192
2	5,000	a (3)	10,000	a (3)	4,800	2	10,000						a	4	a	(3)	8,000	2
2	1,800					2	500						a	2	a	2	1,800	201
a	1,500	a (3)	1,500			a	25						a	1	a	1	1,800	163
a	1,800	a	2,000			a	3,000	(3)	(3)	1	2	1,000	a	2	a	2	2,500	88
a	1,400												a	2	a	(3)	(3)	169
a	2,000	a	2,000			2	1,500						a	4	a	2	2,000	90
2	1,800	a	1,400			2	(3)						a	2	a	2	1,705	173
2	1,850					2	(3)						a	2	a	1	2,250	117
a	1,200	a	2,000			a	1,500						a	4	a	4	1,500	105
4	2,000	a	2,500			2	3,000						a	4	a	4	2,000	87
4	1,000	a	2,000			3	2,000						a	4	a	4	2,500	84
4	3,000	a	4,000			3	8,500						a	4	a	4	3,500	23
4	2,000	a	2,500			3	2,000						a	4	a	4	2,500	95
4	2,000	a	2,000			2	3,000						a	4	a	4	3,000	99
a	1,800			a	2	1,800	a	2	1,800				a	2	a	2	2,000	174
a	1,500			a	2	1,200	a	2	1,200				a	2	a	2	1,800	205
a	1,800					2	2,500	(3)	(3)	1	2	1,500	a	1	a	1	1,800	129
a	2,000			a	2	2,000	a	2	1,800				a	2	a	2	2,100	64
a	1,400			a	2	1,400	a	2	1,600	(3)	(3)	1,500	a	2	a	2	2,000	159
a	1,500			a	2	1,500	a	2	1,500				a	2	a	2	2,000	113
(3)	(3)			2	1,800	a	75						a	2	a	2	2,500	186
a	1,500			a	2	1,800	a	2	1,200				a	2	a	2	2,500	67
a	1,500			a	2	1,350	a	2	1,200				a	2	a	2	2,400	130
a	1,200			a	2	1,500	a	2	1,200				a	2	a	2	1,800	94

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	ALDERMEN AND COUNCILMEN.								COMMISSIONERS.			MAYOR.	
		Members of single chamber or upper house.				Members of lower house.				Number.	Term of office.	Salary.	Term of office.	Salary.
		Number.	Term of office.	Method of election.	Salary.	Number.	Term of office.	Method of election.	Salary.					
KENTUCKY.														
110	Covington.....									5	4	\$3,000		
158	Lexington.....									5	4	\$3,000		
28	Louisville.....	12	2	At large.....	(a)	24	2	By wards.....	(a)				4	\$5,000
202	Newport.....									5	4	\$3,000		
LOUISIANA.														
16	New Orleans.....									5	4	\$6,000		
188	Shreveport.....									5	4	\$2,000		
MAINE.														
101	Portland.....	9	1	By wards.....	(a)	27	1	By wards.....	(a)				1	2,000
MARYLAND.														
7	Baltimore.....	9	4	8 by wards, 1 at large.....	\$1,000	24	4	By wards.....	\$1,000				4	6,000
MASSACHUSETTS.														
5	Boston.....	9	3	At large.....	1,500								4	10,000
97	Brookton.....	7	1	By wards.....	(a)	21	1	By wards.....	(a)				1	2,500
200	Brookline.....									5	1	\$1,500		
53	Cambridge.....	15	2	11 by wards, 4 at large.....	500								2	3,500
142	Chelsea.....	9	(a)	5 by wards, 4 at large.....	500								1	1,500
165	Everett.....	7	2	6 by wards, 1 at large.....	200	18	1	By wards.....	(a)				1	1,200
43	Fall River.....	27	(a)	18 by wards, 9 at large.....	200								2	3,000
153	Fitchburg.....	6	1	By wards.....	(a)	18	1	By wards.....	(a)				1	2,000
132	Haverhill.....									5	2	\$1,800		
100	Holyoke.....	21	(a)	7 by wards, 14 at large.....	(a)								1	2,000
66	Lawrence.....									5	2	\$2,500		
52	Lowell.....									5	2	\$2,500		
163	Lynn.....									5	2	\$3,000		
127	Malden.....	7	1	By wards.....	(a)	21	1	By wards.....	(a)				1	1,200
50	New Bedford.....	6	1	At large.....	100	24	1	By wards.....	(a)				1	5,000
145	Newton.....	21	(a)	By wards.....	(a)								2	2,500
170	Pittsfield.....	7	1	By wards.....	(a)	14	2	By wards.....	(a)				1	1,000
171	Quincy.....	23	1	18 by wards, 5 at large.....	(a)								1	2,500
131	Salem.....									5	3	\$2,000		
75	Somerville.....	21	1	14 by wards, 7 at large.....	(a)								1	2,500
62	Springfield.....	8	2	At large.....	(a)	18	2	By wards.....	(a)				2	4,000
179	Taunton.....	9	1	At large.....	500								2	1,200
212	Waltham.....	21	1	14 by wards, 7 at large.....	(a)								1	1,500
35	Worcester.....	11	1	10 by wards, 1 at large.....	(a)	30	2	By wards.....	(a)				1	4,000
MICHIGAN.														
134	Bay City.....	18	2	By wards.....	\$2								2	1,000
9	Detroit.....	42	2	By wards.....	1,200								2	5,000
121	Flint.....	12	2	By wards.....	100								1	100
44	Grand Rapids.....	24	2	By wards.....	350								2	2,000
183	Jackson.....									5	\$1	\$500		
133	Kalamazoo.....	10	2	By wards.....	300								1	500
161	Lansing.....	12	2	By wards.....	400								2	2,000
115	Saginaw.....									5	\$4	\$2,500		
MINNESOTA.														
71	Duluth.....									5	4	4,000		
18	Minneapolis.....	26	4	By wards.....	1,500								2	6,000
27	St. Paul.....									7	2	\$4,500		
MISSOURI.														
194	Joplin.....									5	4	\$1,800		
21	Kansas City.....	16	4	At large.....	\$5	16	2	By wards.....	\$5				2	5,000
77	St. Joseph.....	5	4	At large.....	300								2	3,600
4	St. Louis.....	29	4	At large.....	\$1,800								4	10,000
156	Springfield.....									5	(a)	\$1,800		
MONTANA.														
146	Butte.....	16	2	By wards.....	360								2	4,000
NEBRASKA.														
136	Lincoln.....									5	2	\$2,000		
34	Omaha.....									7	3	\$4,500		
NEW HAMPSHIRE.														
81	Manchester.....	13	2	By wards.....	200								2	3,000
NEW JERSEY.														
114	Atlantic City.....									5	4	\$3,000		
93	Bayonne.....									5	4	\$2,000		
60	Camden.....	26	2	By wards.....	500								3	4,500
152	East Orange.....	10	2	By wards.....	500								2	2,500
74	Elizabeth.....	12	2	By wards.....	(a)								3	2,000
82	Hoboken.....									5	4	\$3,000		
20	Jersey City.....									5	4	\$5,000		
15	Newark.....	32	2	By wards.....	500								2	10,000
196	Orange.....									5	4	\$1,500		
91	Passaic.....									5	4	\$2,000		
42	Paterson.....	11	2	By wards.....	400								2	2,000
157	Perth Amboy.....	7	2	6 by wards, 1 at large.....	\$300								2	1,200
54	Trenton.....									5	4	\$3,000		
160	West Hoboken.....	6	2	By wards.....	400								2	400

NOTE.—For all notes to Table 2, see pp. 124 and 125.

GENERAL TABLES.

131

METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1916—Continued.

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

CITY CLERK. ¹		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		CITY ENGINEER.		City number.
Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Number.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	
a ⁽¹⁾	\$2,800	a ⁽¹⁾	\$1,200	a ⁽¹⁾	\$1,200	a ⁽¹⁾	\$2,700	(¹)	(¹)	1	a ⁽¹⁾	\$2,400	a ⁽¹⁾	\$2,700	a ⁽¹⁾	\$2,400	110
a ⁽²⁾	2,000			a ⁽²⁾	1,800	a ⁽²⁾	1,800	(¹)	(¹)	1	a ⁽²⁾	1,200	a ⁽²⁾	2,000	a ⁽²⁾	2,000	158
a ⁽³⁾	2,000	a ⁽⁴⁾	3,500	a ⁽⁴⁾	2,750	a ⁽⁴⁾	3,500	(¹)	\$3,500	1	a ⁽⁴⁾	3,500	a ⁽⁴⁾	5,000	a ⁽⁴⁾	3,000	28
a ⁽⁴⁾	1,200			a ⁽⁵⁾	1,800	a ⁽⁵⁾	1,200	(¹)	(¹)	1	a ⁽²⁾	200	a ⁽²⁾	1,800	a ⁽²⁾	1,200	202
				a ⁽⁴⁾	3,500	a ⁽⁴⁾	4,500	(¹)	(¹)	(¹⁵)	(¹⁵)	(¹⁵)	a ⁽⁴⁾	6,000	a ⁽⁴⁾	5,000	16
				a ⁽⁴⁾	1,500	a ⁽⁴⁾	1,950	(¹)	(¹)				a ⁽⁴⁾	2,400	a ⁽⁴⁾	1,500	188
a ⁽¹⁾	2,000			a ⁽¹⁾	1,600	a ⁽¹⁾	2,500	(¹)	(¹)	3	3	1,300	a ⁽⁵⁾	3,000	a ⁽⁵⁾	2,400	101
a ⁽²⁾	\$1,600	4	4,000			a ⁽⁴⁾	3,500	a ⁽⁴⁾	2,000	3	a ⁽³⁾	3,000	a ⁽⁴⁾	4,500	a ⁽⁴⁾	4,500	7
a ⁽³⁾	5,000			a ⁽⁴⁾	6,000	a ⁽⁴⁾	5,000	a ⁽⁴⁾	5,000	7	a ⁽³⁾	(¹⁷)	a ⁽⁴⁾	9,000			5
a ⁽⁴⁾	2,500			a ⁽³⁾	2,200	a ⁽³⁾	2,500	a ⁽⁴⁾	2,000	3	a ⁽³⁾	1,500	a ⁽¹⁾	1,000	a ⁽¹⁾	2,500	97
a ⁽⁵⁾	2,600			a ⁽¹⁾	2,400	a ⁽¹⁾	4,000	(¹)	(¹)	3	a ⁽³⁾	1,800			a ⁽¹⁾	3,000	200
a ⁽⁶⁾	3,300			a ⁽³⁾	2,500	a ⁽¹⁾	3,000	(¹)	(¹)	3	a ⁽³⁾	2,500	a ⁽³⁾	3,500	a ⁽¹⁾	3,000	53
a ⁽⁷⁾	2,000			a ⁽³⁾	1,200	a ⁽¹⁾	2,600	(¹)	(¹)	3	a ⁽³⁾	800	a ⁽¹⁾	1,500	a ⁽¹⁾	1,700	142
a ⁽⁸⁾	1,350			a ⁽³⁾	1,700	a ⁽¹⁾	1,700	(¹)	(¹)	3	a ⁽³⁾	850	a ⁽¹⁾	1,200	a ⁽¹⁾	2,200	165
a ⁽⁹⁾	2,850			a ⁽²⁾	3,000	a ⁽²⁾	2,600	a ⁽²⁾	2,600	3	a ⁽³⁾	1,700	a ⁽²⁾	2,500	a ⁽²⁾	3,000	43
a ⁽¹⁰⁾	1,700			a ⁽³⁾	1,500	a ⁽³⁾	2,500	a ⁽²⁾	2,500	3	a ⁽³⁾	\$1,250	a ⁽¹⁾	1,250	a ⁽³⁾	2,500	153
a ⁽¹¹⁾	2,000			a ⁽³⁾	1,800	a ⁽¹⁾	2,000	a ⁽³⁾	(¹)	3	a ⁽³⁾	900	a ⁽¹⁾	1,000	a ⁽³⁾	1,800	132
a ⁽¹²⁾	2,500			a ⁽³⁾	2,500	a ⁽¹⁾	2,500	a ⁽³⁾	3,000	3	a ⁽³⁾	\$1,500	a ⁽¹⁾	1,200	a ⁽³⁾	2,500	100
a ⁽¹³⁾	2,000			a ⁽²⁾	1,500	a ⁽²⁾	2,000	a ⁽³⁾	(¹)	3	a ⁽³⁾	\$1,200	a ⁽²⁾	1,300	a ⁽²⁾	2,500	66
a ⁽¹⁴⁾	1,800			a ⁽²⁾	2,250	a ⁽²⁾	2,500	a ⁽³⁾	(¹)	3	a ⁽³⁾	2,250	a ⁽²⁾	2,500	a ⁽²⁾	2,500	52
a ⁽¹⁵⁾	2,250			a ⁽²⁾	2,000	a ⁽²⁾	2,500	a ⁽³⁾	2,000	3	a ⁽³⁾	2,000	a ⁽²⁾	3,000	a ⁽²⁾	2,500	63
a ⁽¹⁶⁾	2,000			a ⁽³⁾	2,850	a ⁽¹⁾	2,500	a ⁽³⁾	2,850	3	a ⁽³⁾	1,500	a ⁽¹⁾	1,500	a ⁽¹⁾	2,000	127
a ⁽¹⁷⁾	2,700			a ⁽¹⁾	2,500	a ⁽¹⁾	3,500	a ⁽³⁾	(¹)	3	a ⁽³⁾	2,000	a ⁽²⁾	2,500	a ⁽²⁾	2,500	50
a ⁽¹⁸⁾	2,300	a ⁽³⁾	3,200	a ⁽³⁾	1,300	a ⁽¹⁾	1,800	a ⁽³⁾	(¹)	3	a ⁽³⁾	3,200	a ⁽²⁾	3,200	a ⁽²⁾	3,200	145
a ⁽¹⁹⁾	1,300			a ⁽³⁾	1,600	a ⁽¹⁾	1,600	a ⁽³⁾	2,000	3	a ⁽³⁾	1,500	a ⁽¹⁾	1,000	a ⁽¹⁾	2,750	170
a ⁽²⁰⁾	1,600			a ⁽²⁾	1,200	a ⁽²⁾	1,700	a ⁽³⁾	1,500	3	a ⁽³⁾	1,400	a ⁽¹⁾	1,400	a ⁽¹⁾	1,800	171
a ⁽²¹⁾	1,900			a ⁽²⁾	2,000	a ⁽²⁾	3,000	a ⁽³⁾	(¹)	3	a ⁽³⁾	1,250	a ⁽²⁾	1,250	a ⁽¹⁾	2,500	131
a ⁽²²⁾	3,000			a ⁽³⁾	3,000	a ⁽²⁾	3,500	a ⁽³⁾	3,200	3	a ⁽³⁾	800	a ⁽¹⁾	2,100	a ⁽¹⁾	3,000	75
a ⁽²³⁾	3,000			a ⁽³⁾	3,000	a ⁽²⁾	3,500	a ⁽³⁾	(¹)	3	a ⁽³⁾	2,400	a ⁽²⁾	3,500	a ⁽¹⁾	4,000	62
a ⁽²⁴⁾	2,000			a ⁽¹⁾	1,500	a ⁽³⁾	2,200	a ⁽³⁾	(¹)	3	a ⁽³⁾	800	a ⁽²⁾	1,000	a ⁽¹⁾	1,500	179
a ⁽²⁵⁾	1,500			a ⁽¹⁾	1,750	a ⁽³⁾	2,200	a ⁽³⁾	(¹)	3	a ⁽³⁾	800	a ⁽¹⁾	1,350	a ⁽¹⁾	2,800	212
a ⁽²⁶⁾	2,500			a ⁽³⁾	2,700	a ⁽³⁾	3,400	a ⁽³⁾	(¹)	3	a ⁽³⁾	2,100	a ⁽¹⁾	3,800	a ⁽¹⁾	4,000	35
a ⁽²⁷⁾																	
a ⁽²⁸⁾	1,500	a ⁽²⁾	3,000			a ⁽²⁾	3,500			1	a ⁽³⁾	1,500	a ⁽²⁾	1,500	a ⁽²⁾	1,400	134
a ⁽²⁹⁾	4,000	a ⁽³⁾	5,000			a ⁽²⁾	4,000			3	a ⁽³⁾	5,000	a ⁽⁴⁾	7,500	a ⁽³⁾	4,000	9
a ⁽³⁰⁾	2,400			a ⁽¹⁾	1,800	a ⁽¹⁾	3,000			(¹⁵)	a ⁽¹⁾	1,750	a ⁽¹⁾	1,800	a ⁽¹⁾	3,500	121
a ⁽³¹⁾	2,500	2	2,500			a ⁽²⁾	2,500			3	a ⁽³⁾	2,000	a ⁽²⁾	3,000	a ⁽²⁾	2,400	44
a ⁽³²⁾	1,800			a ⁽²⁾	1,500	a ⁽²⁾	1,800			1	a ⁽³⁾	2,000	a ⁽²⁾	1,800	a ⁽²⁾	2,000	133
a ⁽³³⁾	1,500			a ⁽²⁾	1,500	a ⁽²⁾	1,500			1	a ⁽³⁾	1,800	a ⁽²⁾	2,000	a ⁽²⁾	2,000	132
a ⁽³⁴⁾	1,800	a ⁽²⁾	1,800			a ⁽²⁾	2,500			3	a ⁽³⁾	1,300	a ⁽²⁾	1,800	a ⁽²⁾	2,000	161
a ⁽³⁵⁾	1,800	a ⁽³⁾	2,100			a ⁽²⁾				1	a ⁽³⁾	2,000	a ⁽²⁾	1,800	a ⁽²⁾	2,500	115
a ⁽³⁶⁾																	
a ⁽³⁷⁾	2,000			a ⁽²⁾	2,100	a ⁽²⁾	2,100			1	a ⁽²⁾	4,000	a ⁽²⁾	4,000	a ⁽²⁾	2,800	71
a ⁽³⁸⁾	4,000	2	4,000			a ⁽²⁾	5,000			1	a ⁽²⁾	\$4,200	a ⁽²⁾	6,000	a ⁽²⁾	7,500	18
a ⁽³⁹⁾	3,000	2	5,000			a ⁽²⁾							a ⁽²⁾	5,000	a ⁽²⁾		27
a ⁽⁴⁰⁾																	
a ⁽⁴¹⁾	1,500			a ⁽⁴⁾	1,500	a ⁽²⁾		a ⁽²⁾			a ⁽²⁾		a ⁽⁴⁾	2,100	a ⁽⁴⁾	1,800	194
a ⁽⁴²⁾	3,000	a ⁽²⁾	4,000	a ⁽²⁾	3,000	a ⁽²⁾	4,000	a ⁽²⁾		1	a ⁽²⁾	3,000	a ⁽²⁾	5,000	a ⁽²⁾	4,000	21
a ⁽⁴³⁾	1,800	a ⁽²⁾	2,400	a ⁽²⁾	2,400	a ⁽²⁾	2,400	a ⁽²⁾		1	a ⁽²⁾	2,100	a ⁽²⁾	3,600	a ⁽²⁾	2,400	77
a ⁽⁴⁴⁾	4,000	a ⁽⁴⁾	8,000			a ⁽⁴⁾	5,000	a ⁽⁴⁾	10,000	1	a ⁽⁴⁾	5,000	a ⁽⁴⁾	8,000	a ⁽⁴⁾	9,000	4
a ⁽⁴⁵⁾	1,600			a ⁽¹⁵⁾	1,500	a ⁽⁴⁾		a ⁽⁴⁾					a ⁽⁴⁾	2,000	a ⁽⁴⁾	1,400	156
a ⁽⁴⁶⁾																	
a ⁽⁴⁷⁾	1,800			a ⁽²⁾	2,400	a ⁽²⁾	3,000	(¹)	(¹)				a ⁽²⁾	3,000	a ⁽²⁾	3,000	146
a ⁽⁴⁸⁾																	
a ⁽⁴⁹⁾	2,000			(¹)	(¹)	(¹⁵)	(¹⁵)	(¹⁵)	(¹⁵)	1	a ⁽²⁾	1,200	a ⁽²⁾	2,000	a ⁽²⁾	3,000	136
a ⁽⁵⁰⁾	2,500	a ⁽³⁾	3,000			(¹⁵)	(¹⁵)						a ⁽³⁾	3,600	a ⁽³⁾	3,000	34
a ⁽⁵¹⁾																	
a ⁽⁵²⁾	2,000			a ⁽²⁾	2,000	a ⁽²⁾	2,000	a ⁽²⁾	2,000	3	a ⁽⁶⁾	2,000	a ⁽²⁾	1,200	a ⁽⁶⁾	3,000	81
a ⁽⁵³⁾																	
a ⁽⁵⁴⁾	2,400	a ⁽⁴⁾	2,500			a ⁽¹⁵⁾	(¹⁵)	a ⁽⁴⁾	2,500	3	a ⁽³⁾	1,800	a ⁽⁴⁾	6,000	a ⁽³⁾	4,500	114
a ⁽⁵⁵⁾	2,400					a ⁽¹⁾	2,500	a ⁽¹⁾	1,800	1	a ⁽¹⁾	1,800	a ⁽¹⁾	2,500	a ⁽¹⁾	3,000	93
a ⁽⁵⁶⁾	3,000	a ⁽³⁾	3,000			a ⁽³⁾	3,000	a ⁽³⁾	3,000	5	a ⁽⁵⁾	1,500	a ⁽³⁾	4,500	a ⁽³⁾	3,000	60
a ⁽⁵⁷⁾	2,800			a													

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	ALDERMEN AND COUNCILMEN.								COMMISSIONERS.			MAYOR.	
		Members of single chamber or upper house.				Members of lower house.				Num-ber.	Term of office.	Salary.	Term of office.	Salary.
		Num-ber.	Term of office.	Method of election.	Salary.	Num-ber.	Term of office.	Method of election.	Salary.					
NEW YORK.														
61	Albany.....	20	2	19 by wards, 1 at large...	\$1 500								2	\$4,000
178	Amsterdam.....	8	2	By wards.....	300								2	2,000
172	Auburn.....	11	2	At large.....	300								2	1,000
118	Binghamton.....	14	2	13 by wards, 1 at large...	300								2	1,500
11	Buffalo.....									5	(a)	\$7,000		
167	Elmira.....	12	2	By wards.....	200								2	1,500
180	Jamestown.....	12	2	By wards.....	185								2	1,500
176	Mount Vernon.....	10	2	By wards.....	500								2	5,000
176	New Rochelle.....	8	2	By wards.....	600								2	3,000
177	New York.....	73	2	By aldermanic districts...	2,000								4	15,000
25	Niagara Falls.....	14	2	13 by wards, 1 at large...	500								2	2,500
69	Rochester.....	23	2	22 by wards, 1 at large...	750								2	5,000
37	Schenectady.....	14	2	13 by wards, 1 at large...	500								2	3,500
80	Syracuse.....	20	2	19 by wards, 1 at large...	750								2	4,000
78	Troy.....	18	2	17 by wards, 1 at large...	500								2	4,000
78	Utica.....	16	2	15 by wards, 1 at large...	500								2	3,500
68	Yonkers.....	11	2	10 by wards, 1 at large...	500								2	3,500
NORTH CAROLINA.														
162	Charlotte.....	21	2	By wards.....	(a)								2	2,000
209	Winston-Salem.....	8	2	By wards.....	(a)								2	2,000
OHIO.														
79	Akron.....	12	2	8 by wards, 4 at large...	250								2	3,000
106	Canton.....	11	2	7 by wards, 4 at large...	156								2	3,000
14	Cincinnati.....	32	2	26 by wards, 6 at large...	1,150								2	10,000
6	Cleveland.....	26	2	By wards.....	1,200								2	10,000
29	Columbus.....	19	2	16 by wards, 3 at large...	650								2	5,000
45	Dayton.....									5	4	\$1,200		
160	Hamilton.....	10	2	6 by wards, 4 at large...	150								2	3,000
184	Lima.....	10	2	6 by wards, 4 at large...	150								2	2,000
181	Lorain.....	10	2	6 by wards, 4 at large...	150								2	2,500
124	Springfield.....									5	4	500		
31	Toledo.....	19	2	15 by wards, 4 at large...	550								2	4,000
59	Youngstown.....	12	2	9 by wards, 3 at large...	250								2	4,500
210	Zanesville.....	10	2	6 by wards, 4 at large...	150								2	2,200
OKLAHOMA.														
148	Muskogee.....									5	4	\$2,500		
72	Oklahoma City.....									5	4	\$2,000		
OREGON.														
22	Portland.....									5	4	\$5,000		
PENNSYLVANIA.														
102	Allentown.....									5	4	\$2,500		
109	Altoona.....									5	4	\$2,500		
154	Chester.....									5	4	\$2,000		
211	Easton.....									5	2	\$750		
85	Erie.....									5	2	2,500		
89	Harrisburg.....									5	4	\$2,500		
96	Johnstown.....									5	4	\$2,500		
126	Lancaster.....	9	4	By wards.....	(a)	27	2	By wards.....	(a)	5	4	2,500	4	3,000
135	McKeesport.....									5	4	\$2,000		
155	New Castle.....									5	4	2,000		
206	Norristown.....	33	4	By wards.....	(a)								4	700
3	Philadelphia.....	48	4	By wards.....	(a)	90	4	By wards.....	(a)				4	12,000
8	Pittsburgh.....	9	4	At large.....	6,500								4	10,000
58	Reading.....									5	2	3,000		
40	Scranton.....	5	4	At large.....	2,000								4	5,000
83	Wilkes-Barre.....									5	4	\$3,000		
193	Williamsport.....									5	4	\$2,000		
125	York.....									5	4	\$2,000		
RHODE ISLAND.														
108	Pawtucket.....	6	2	By wards.....	300	18	2	By wards.....	\$200				2	1,500
26	Providence.....	10	2	By wards.....	750	40	2	By wards.....	500				2	5,000
143	Woonsocket.....	5	2	By wards.....	300	15	2	By wards.....	200				2	1,800
SOUTH CAROLINA.														
104	Charleston.....	24	4	12 by wards, 12 at large...	(a)								4	3,500
180	Columbia.....									5	4	\$2,000		
TENNESSEE.														
107	Chattanooga.....									5	4	\$2,250		
166	Knoxville.....									5	4	\$3,000		
39	Memphis.....									5	4	\$3,000		
49	Nashville.....									5	4	\$5,000		
TEXAS.														
190	Austin.....									5	2	\$2,000		
46	Dallas.....									5	2	\$3,000		
103	El Paso.....									5	2	\$1,800		
65	Fort Worth.....									5	2	\$3,000		
151	Galveston.....									5	2	\$1,200		
56	Houston.....									5	2	\$2,400		
47	San Antonio.....									5	2	\$4,000		
196	Waco.....									5	2	\$1,000		

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

METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1916—Continued.

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

CITY CLERK.		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		CITY ENGINEER.		City number.
Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Num-ber.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	
a 2	\$2,500	2	\$3,500	a 2	\$1,500	2	\$3,000	(c)	(c)	4	4	\$2,500	a 2	\$4,000	a 2	\$3,500	61
a 2	1,500	a 2	2,000	a 2	1,500	2	1,500	(c)	(c)	3	3	400	a 2	2,000	a 2	1,000	178
a 4	2,000	a 2	2,000	a 2	2,000	4	2,000	(c)	(c)	3	3	1,000	a 2	2,000	a 2	2,500	172
a 2	1,500	a 2	1,600	a 2	1,600	2	1,600	(c)	(c)	3	3	1,200	a 2	2,000	a 2	2,500	118
a (2)	3,000	4	\$4,000	a (2)	2,500	a (2)	5,000	(c)	(c)	3	a (2)	5,000	a (2)	5,000	a (2)	5,000	11
a 2	1,700	a 2	1,700	a 2	1,700	a 2	2,000	(c)	(c)	3	a 2	\$1,600	a 2	2,000	a 2	1,900	167
a 2	1,600	a 2	1,600	a 2	1,600	a 2	1,600	(c)	(c)	3	a 2	\$720	a 2	1,200	a 2	1,800	180
a 2	1,400	a 2	3,000	a 2	1,600	a 2	1,500	(c)	(c)	3	a 2	1,800	a 2	5,000	a 2	3,500	175
a 2	2,508	a 2	2,500	a 2	2,500	a 2	2,000	(c)	(c)	1	a 2	2,508	a 2	3,000	a 2	\$2,200	176
a 2	8,000	4	15,000	a 2	12,000	a 4	12,000	(c)	(c)	7	a 4	\$7,000	a 4	15,000	a 4	12,000	1
a 1	2,000	(a)	(a)	a 2	2,500	a 2	2,500	(c)	(c)	3	2	500	a 1	2,500	a 1	2,500	177
a 2	2,000	a 2	3,500	a 2	3,500	a 2	3,500	(c)	(c)	4	4	3,600	a 2	5,000	a 2	5,000	25
a 2	2,000	a 2	3,000	a 2	3,000	a 2	2,500	(c)	(c)	4	4	1,800	a 2	3,500	a 2	2,000	69
a 2	2,800	a 2	3,500	a 2	3,500	a 2	3,000	(c)	(c)	4	4	2,700	a 2	4,000	a 2	4,000	37
a 2	1,200	a 2	3,500	a 2	3,000	a 2	3,000	(c)	(c)	4	4	1,800	a 2	4,000	a 2	3,500	80
a 2	2,000	a 2	3,000	a 2	2,500	a 2	2,500	(c)	(c)	4	4	2,000	a 2	3,500	a 2	3,000	78
a 2	3,000	a 2	3,000	a 2	2,500	a 2	2,500	(c)	(c)	4	4	2,400	a 2	4,500	a 2	4,500	68
(a)	(a)	(a)	(a)	(a)	(a)	a 2	1,725	a 2	1,725	(a)	(a)	(a)	a 2	1,500	a 1	1,800	162
(a)	(a)	(a)	(a)	(a)	(a)	a 1	1,500	a 1	1,200	(a)	(a)	(a)	a (2)	\$720	a (2)	720	209
a 2	1,200	(a)	(a)	a 2	2,500	a 2	1,500	(a)	(a)	(a)	(a)	(a)	a 2	2,900	a 2	2,400	79
a 2	1,200	(a)	(a)	a 2	1,800	a 2	2,000	(a)	(a)	(a)	(a)	(a)	a 2	2,000	a 2	2,100	106
a 2	4,100	(a)	(a)	a 2	5,000	a 2	5,000	(a)	(a)	(a)	(a)	(a)	a 2	5,800	a 2	6,000	14
a 2	4,000	a 2	6,000	a (2)	3,000	a (2)	3,000	(a)	(a)	(a)	(a)	(a)	a 2	6,000	a (2)	5,000	6
a 2	2,400	a (2)	4,000	a 2	3,000	a (2)	3,100	(a)	(a)	(a)	(a)	(a)	a (2)	3,500	a (2)	3,000	29
a 2	2,400	a (2)	4,000	a 2	2,000	a (2)	3,000	(a)	(a)	(a)	(a)	(a)	a (2)	4,000	a (2)	2,700	45
a 2	1,000	(a)	(a)	a 2	1,500	a 2	1,450	(a)	(a)	(a)	(a)	(a)	a 2	2,000	a 2	2,000	160
a 2	900	(a)	(a)	a 2	1,500	a 2	1,200	(a)	(a)	(a)	(a)	(a)	a 2	1,800	a (2)	1,800	184
a 2	2,500	(a)	(a)	a (2)	1,500	a (2)	1,000	(a)	(a)	(a)	(a)	(a)	a (2)	1,500	a (2)	1,980	181
a 2	1,550	(a)	(a)	a 2	2,000	a 2	2,000	(a)	(a)	(a)	(a)	(a)	a (2)	2,500	a (2)	2,500	124
a (2)	480	(a)	(a)	a 2	2,600	a 2	2,675	(a)	(a)	(a)	(a)	(a)	a 2	4,000	a 2	3,000	31
a 2	1,500	(a)	(a)	a 2	2,400	a 2	2,400	(a)	(a)	(a)	(a)	(a)	a 2	3,000	a (2)	3,000	59
a (2)	480	(a)	(a)	a 2	1,500	a 2	750	(a)	(a)	(a)	(a)	(a)	a 2	1,500	a (2)	1,500	210
a 2	2,000	(a)	(a)	a 2	2,000	a 2	1,080	(a)	(a)	(a)	(a)	(a)	a 2	2,000	a (2)	2,000	148
a 2	1,500	(a)	(a)	a 2	2,100	a 2	1,800	(a)	(a)	(a)	(a)	(a)	a 2	2,400	a 2	2,400	72
(a)	(a)	(a)	(a)	a 4	3,600	a (2)	2,400	(a)	(a)	(a)	(a)	(a)	a (2)	4,800	a (2)	4,200	22
a 4	1,200	4	1,800	(a)	(a)	a 2	\$1,500	(c)	(c)	1	a 1	2,000	a 2	2,000	a 2	2,400	102
a 4	1,200	4	1,500	(a)	(a)	a 2	\$200	(c)	(c)	1	a 1	1,200	a 2	2,000	a 2	3,000	109
a 4	1,000	4	1,600	(a)	(a)	a 2	\$1,000	(c)	(c)	2	a 1	400	a 2	2,500	a 2	2,000	154
a 4	1,000	4	1,000	(a)	(a)	a 2	\$500	(c)	(c)	3	a 1	600	a 2	1,000	a 2	2,000	211
a 4	2,000	4	2,000	(a)	(a)	a 2	\$3,000	(c)	(c)	3	a 1	1,200	a 2	3,000	a 2	2,500	85
a 4	2,100	4	2,000	(a)	(a)	a 2	\$1,500	(c)	(c)	3	a 1	825	a 2	3,500	a 2	2,500	89
a 4	1,600	4	1,500	(a)	(a)	a 2	\$1,500	(c)	(c)	1	a 2	800	a 2	2,000	a 2	2,500	96
a 2	1,500	a 2	1,800	(a)	(a)	a 1	\$1,500	(c)	(c)	9	a 4	100	a 2	1,000	a 2	2,000	126
a 4	1,500	4	1,800	(a)	(a)	a 2	\$100	(c)	(c)	2	a 2	1,200	a 2	3,600	a 2	2,500	135
a 2	1,500	4	1,000	(a)	(a)	a 2	\$500	(c)	(c)	3	a 4	100	a 2	2,000	a 2	2,000	155
a 2	480	(a)	(a)	(a)	(a)	a 2	(a)	(c)	(c)	3	a 4	100	a 2	600	a 2	1,500	206
a 2	10,000	4	12,000	(a)	(a)	a 4	10,000	(c)	(c)	14	a 73	10,000	a 4	10,000	a 4	8,000	3
a 4	3,000	4	5,000	a (2)	3,600	a 4	8,000	(c)	(c)	9	a (a)	2,700	a 4	8,000	a (2)	4,000	8
a (2)	1,200	4	2,500	(a)	(a)	a 4	\$2,000	(c)	(c)	2	a 2	1,200	a 2	3,000	a 2	2,600	58
a 2	2,000	4	2,500	(a)	(a)	a 4	\$4,000	(c)	(c)	5	a 4	1,600	a 4	2,500	a 4	2,000	40
a 4	2,500	4	2,500	(a)	(a)	a 2	\$2,500	(c)	(c)	1	a 2	1,500	a 3	2,500	a 2	2,500	83
a 3	1,180	4	1,200	(a)	(a)	a 2	\$150	(c)	(c)	1	a 1	1,200	a 2	1,350	a 2	1,800	193
a 3	900	2	500	(a)	(a)	a 2	\$50	(c)	(c)	1	a 2	500	a 2	1,800	a 2	1,800	125
a 1	2,500	(a)	(a)	a 1	1,500	a 1	2,000	(c)	(c)	3	a 3	1,000	a 1	2,000	a 1	2,500	108
a 2	4,500	(a)	(a)	a 2	4,500	a 2	4,200	(c)	(c)	3	a 3	3,500	a 2	6,000	a 2	5,000	26
a 2	2,250	(a)	(a)	a 2	2,000	a 2	2,250	(c)	(c)	3	a 6	1,000	a 2	1,500	a 2	2,000	143
(a)	(a)	(a)	(a)	(a)	(a)	a 4	2,800	(c)	(c)	1	a 4	2,700	a 4	2,400	a 4	3,000	104
(a)	(a)	(a)	(a)	(a)	(a)	a 2	2,400	(c)	(c)	(a)	(a)	(a)	a 2	1,800	a 2	3,600	189
a 4	1,200	(a)	(a)	a 4	2,000	a 4	2,000	(c)	(c)	(a)	(a)	(a)	a 4	3,000	a 4	2,400	107
a (2)	3,000	(a)	(a)	a 4	1,800	a 2	1,800	(c)	(c)	1	a 4	4,000	a 2	1,800	a 4	1,620	166
a (2)	2,700	a (2)	2,000	(a)	(a)	a (2)	3,000	(c)	(c)	1	a (2)	2,500	a (2)	4,000	a 2	3,600	39
(a)	(a)	(a)	(a)	(a)	(a)	a (2)	2,500	(c)	(c)	1	a (2)	2,500	a (2)	3,500	a (2)	2,700	49
a 2	1,800	(a)	(a)	a 2	1,500	a 2	(a)	a 2	1,800	(a)	(a)	(a)	a 2	1,800	a 2	1,800	190
a 1	1,800	(a)	(a)	a 2	3,000	a 2	2,400	(a)	2,700	(a)	(a)	(a)	a 1	2,700	a 1	2,700	46
a 2	2,100	(a)	(a)	a 2	1,800	a 2	2,400	(a)	3,000	(a)	(a)	(a)	a 2	3,000	a 2	2,400	103
a 2	2,400	(a)	(a)	a 2	3,000	a 1	800	(a)	1,800	(a)	1	2,500	a 2	2,500	a 2	2,500	65
a 2	1,500	(a)	(a)	a 2	1,500	a 2	1,200	(a)	1,800	(a)	(a)	(a)	a 2	1,200	a 2	1,800	151
a 2	2,400	(a)	(a)	a 2	3,000	a 2	600	(a)	3,600	(a)	(a)	(a)	a 2	2,400	a 2	5,000	56
(a)	(a)	(a)	(a)	a 2	2,000	a 2	1,200	(a)	3,000	(a)	(a)	(a)	a 2	3,600	a 2	3,600	47
(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	(a)	a 2	1,800	a 2	1,800	195

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	ALDERMEN AND COUNCILMEN.								COMMISSIONERS.			MAYOR.	
		Members of single chamber or upper house.				Members of lower house.				Num-ber.	Term of office.	Salary.	Term of office.	Salary.
		Num-ber.	Term of office.	Method of election.	Salary.	Num-ber.	Term of office.	Method of election.	Salary.					
	UTAH.													
208	Ogden.....									3	4	\$3,600		
51	Salt Lake City.....									5	4	3,600		
	VIRGINIA.													
198	Lynchburg.....	9	4	By wards.....	(2)	15	4	By wards.....	(2)				4	\$2,000
73	Norfolk.....	15	4	By wards.....	(2)	25	4	By wards.....	(2)				4	2,500
164	Portsmouth.....	12	4	By wards.....	(2)	22	4	By wards.....	(2)				4	1,200
36	Richmond.....	12	4	By wards.....	(2)	20	2	By wards.....	(2)				4	5,000
149	Roanoke.....	14	4	By wards.....	(2)	22	4	By wards.....	(2)				4	1,800
	WASHINGTON.													
203	Bellingham.....	7	2	6 by wards, 1 at large.....	\$300								2	1,200
191	Everett.....									3	4	2,000		
19	Seattle.....	9	3	At large.....	3,000								2	7,500
41	Spokane.....									5	4	(11)		
57	Tacoma.....									5	4	3,600		
	WEST VIRGINIA.													
141	Huntington.....									4	3	2,500		
144	Wheeling.....	16	4	By wards.....	(2)	28	2	By wards.....	(2)				4	3,000
	WISCONSIN.													
207	Kenosha.....	18	2	By wards.....	200								2	500
204	La Crosse.....	21	2	By wards.....	200								2	1,000
213	Madison.....	20	2	By wards.....	300								2	1,000
13	Milwaukee.....	37	(12)	25 by wards, 12 at large.....	1,000								2	4,000
182	Oshkosh.....									3	6	3,500		
137	Racine.....	15	2	By wards.....	200								2	800
140	Superior.....									3	6	4,500		

¹ In some cities clerk of council or clerk of commission is reported as city clerk.

² No specified term.

³ Comptroller acts as treasurer.

⁴ Presiding officer elected for 4 years.

⁵ Treasurer acts as collector of revenue.

⁶ Assessor appointed to serve until tax rolls are completed; salary, \$6.50 per day.

⁷ City clerk acts as auditor.

⁸ Presiding officer elected for 2 years.

⁹ Presiding officer's salary, \$2,400.

¹⁰ County treasurer is ex officio city treasurer.

¹¹ Presiding officer's salary, \$4,200.

¹² Auditor acts as assessor.

¹³ Plus fees.

¹⁴ Presiding officer's salary, \$3,000.

¹⁵ Commissioner of audit acts as auditor.

¹⁶ Commissioner of finance and revenue acts as treasurer.

¹⁷ Collector of revenue acts as assessor.

¹⁸ Presiding officer's salary, \$3,600.

¹⁹ Civil service appointment; no specified term.

²⁰ Commissioner of property acts as city clerk and city engineer.

²¹ Commissioner of finance acts as treasurer, collector of revenue, and assessor.

²² Commissioner of finance acts as treasurer.

²³ None.

²⁴ One assessor gives full time to work; two give part time.

²⁵ Presiding officer's salary, \$1,600.

²⁶ Presiding officer's salary, \$500; other members, no salary.

²⁷ Life tenure; can not be removed except for cause.

²⁸ Presiding officer's salary, \$348.

²⁹ Two collectors, at \$3,000 each.

³⁰ Presiding officer's salary, \$3,600.

³¹ Per meeting.

³² Presiding officer's salary, \$600.

³³ Presiding officer's salary, \$2,000.

³⁴ Presiding officer's salary, \$1,800.

³⁵ City clerk acts as comptroller.

³⁶ Plus \$1,500 as collector of revenue.

³⁷ Presiding officer's salary, \$3,475.

³⁸ Commissioner of streets and public improvements acts as city engineer.

³⁹ Receives one-third of 1 per cent of collections as commission.

⁴⁰ Presiding officer's salary, \$4,000.

⁴¹ Corporation counsel also reported as appointed for 4 years; salary, \$1,200.

⁴² Presiding officer's salary, \$2,500.

⁴³ Auditor acts as city clerk.

⁴⁴ Presiding officer's salary, \$10,000.

⁴⁵ Board of assessors, under commissioner of finance, makes assessments.

⁴⁶ Two city clerks, at \$1,600 each.

⁴⁷ Presiding officer's salary, \$4,500; one at \$1,200; and five at \$1,000.

⁴⁸ Seven elected for 1 year; two for 2 years.

⁴⁹ Presiding officer's salary, \$1,200.

⁵⁰ Eighteen elected for 3 years; nine for 1 year.

⁵¹ Presiding officer's salary, \$1,350.

⁵² Fourteen elected for 2 years; seven for 1 year.

⁵³ Presiding officer's salary, \$1,400.

⁵⁴ Mayor acts as one assessor, without compensation; two others appointed, one for 2 years, salary, \$700; and chairman for 3 years, salary, \$1,500.

⁵⁵ Two receive \$1,000; one, \$1,200.

⁵⁶ Presiding officer's salary, \$950.

⁵⁷ Six supervisors of tax assessing; receive \$3 per day when employed.

⁵⁸ Two elected for 2 years.

⁵⁹ Presiding officer's salary, \$750.

⁶⁰ Plus \$300 as license clerk.

⁶¹ Commissioner of revenue acts as treasurer and collector of revenue.

⁶² Also one assistant assessor, salary, \$2,100; and two deputies, \$1,800 each.

⁶³ Presiding officer's salary, \$5,000.

⁶⁴ Commissioner of public works acts as city engineer.

METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1916—Continued.

the column headed "Term of office"; all others are elected.]

CITY CLERK. ¹		COMPTROLLER.		AUDITOR.		TREASURER OR CHAMBERLAIN.		COLLECTOR OF REVENUE.		ASSESSORS.			CITY ATTORNEY OR SOLICITOR.		CITY ENGINEER.		City number.
Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	Num-ber.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	
a 2	\$1,500	.....	.....	2	\$2,400	a 2	\$1,800	.....	.....	.....	.....	.....	a 2	\$1,800	a 2	\$2,400	208
a (2)	2,400	.....	.....	2	2,400	a (2)	2,400	.....	.....	.....	.....	.....	a (2)	3,000	a 2	3,600	51
a 4	900	.....	.....	a 4	1,500	4	1,800	a 4	(115)	.....	.....	.....	a 4	2,000	a 4	3,000	198
a 4	3,600	a 2	\$2,700	.....	.....	4	1,200	4	(117)	.....	.....	.....	a 4	3,000	a 4	4,800	173
a 4	1,620	.....	.....	4	1,200	4	600	4	\$2,500	.....	.....	.....	a 4	1,800	a 4	2,000	164
a 2	3,000	.....	.....	a 2	3,600	4	2,040	4	3,600	.....	.....	.....	a 2	5,000	a 2	4,800	36
a 2	2,100	.....	.....	(7)	(7)	4	1,480	a 2	(118)	.....	.....	.....	a 2	3,000	a 2	2,100	149
(114)	(114)	2	1,500	.....	.....	a 2	1,500	.....	.....	.....	.....	.....	2	1,800	a 2	2,000	203
(114)	(114)	2	4,200	.....	.....	a 4	1,800	.....	.....	.....	.....	.....	a 4	2,100	a 4	2,400	191
a 4	2,400	.....	.....	a 4	2,400	a 2	4,200	.....	.....	.....	.....	.....	a 2	3,000	a 3	5,000	19
a 4	1,800	4	2,400	.....	.....	a 4	2,400	.....	.....	.....	.....	.....	a 4	18,000	a 4	3,600	41
.....	.....	.....	.....	.....	.....	(2)	(2)	.....	.....	.....	.....	.....	a 4	4,200	a 4	3,000	57
a 3	1,200	.....	.....	a 3	1,320	a 3	1,680	a 3	900	.....	.....	.....	a 3	2,400	a 3	1,440	141
.....	.....	.....	.....	4	2,600	4	12,000	(2)	(2)	.....	.....	.....	a 2	1,500	a 2	2,500	144
2	2,100	.....	.....	.....	.....	2	1,000	(2)	(2)	1	2	\$1,500	a 1	1,500	a 1	1,800	207
2	2,050	2	1,800	.....	.....	2	2,700	(2)	(2)	1	2	1,320	a 2	1,500	a 2	1,500	204
a 1	1,800	.....	.....	a 1	1,600	2	1,200	(2)	(2)	1	a 1	1,000	a 1	1,500	a 1	2,250	213
2	2,500	a 2	4,000	.....	.....	a 2	5,000	(2)	(2)	130	a (119)	(119)	a 4	4,000	a 3	4,000	13
a 1	1,900	a 1	1,400	.....	.....	a 1	1,200	(2)	(2)	1	a 1	1,200	a 1	1,500	a 1	1,500	182
2	2,000	a (2)	(2)	.....	.....	a 2	2,500	(2)	(2)	2	a 2	1,200	a 2	1,500	a 2	2,500	137
a 1	600	a 1	1,500	.....	.....	a 1	1,600	(2)	(2)	1	a 1	1,800	a 1	2,000	a 1	1,800	140

¹ Three elected for 4 years; two for 2 years.
² Commissioner of accounts and finance acts as treasurer and collector of revenue.
³ Presiding officer's salary, \$1,300.
⁴ Comptroller acts as collector of revenue.
⁵ Plus 10 cents for each assessment.
⁶ Commissioner of revenue and finance acts as comptroller, treasurer, and collector of revenue.
⁷ Presiding officer's salary, \$5,500.
⁸ Commissioner of revenue and finance acts as comptroller, treasurer, collector of revenue, and assessor.
⁹ Clerk of board receives \$1,700.
¹⁰ Office vacant.
¹¹ Presiding officer's salary, \$499.92.
¹² Salary of each, \$499.92.
¹³ Commissioner of revenue and finance acts as comptroller.
¹⁴ City attorney at \$1,200, and city counsel at \$3,000.
¹⁵ City engineer of streets receives \$2,700; and city engineer of sewers, \$2,500.
¹⁶ Presiding officer elected for 3 years; salary, \$1,200.
¹⁷ Presiding officer's salary, \$1,000.
¹⁸ Presiding officer's salary, \$500.
¹⁹ Presiding officer's salary, \$3,000.
²⁰ Under new charter, office ceases to exist Dec. 31, 1917.
²¹ Two elected, one appointed.

²² Presiding officer's salary, \$1,100.
²³ First assistant chief engineer. Commissioner of public works is chief of engineering bureau; appointed for 2 years, salary, \$3,000.
²⁴ Collector of assessments and arrears appointed for 4 years, salary, \$4,500. Receiver of taxes appointed for 4 years, salary, \$4,000.
²⁵ Presiding officer's salary, \$700.
²⁶ Treasurer acts as city clerk.
²⁷ Law firm acts as city attorney.
²⁸ Presiding officer's salary, \$300.
²⁹ Presiding officer elected at large, salary, \$300; has no voting power.
³⁰ Presiding officer's salary, \$200.
³¹ Not reported.
³² Presiding officer has no vote.
³³ Presiding officer's salary, \$6,000.
³⁴ Treasurer receives fees as collector of revenue.
³⁵ Presiding officer's salary, \$900.
³⁶ Per day.
³⁷ Council appoints three men at \$25 each to audit accounts.
³⁸ Receives fees.
³⁹ Two city clerks, at \$4,000 each.
⁴⁰ Three members of Board of Revision of Taxes, salary, \$6,000 each; and 70 real estate assessors, salary, \$3,000 each.

⁴¹ Two city clerks, at \$3,000 each.
⁴² Also receives \$4,000 as comptroller of school district.
⁴³ Presiding officer's salary, \$3,300.
⁴⁴ Plus 10 per cent commission on delinquent taxes collected.
⁴⁵ Auditor acts as collector of revenue.
⁴⁶ Treasurer is an official of the bank in which the city funds are deposited, and receives no salary.
⁴⁷ Assessor acts as collector of revenue.
⁴⁸ Two attorneys, at \$2,400 each.
⁴⁹ Commissioner of taxation acts as assessor and collector of revenue.
⁵⁰ Comptroller acts as city clerk.
⁵¹ Bank in which city funds are deposited acts as treasurer.
⁵² Receives commission.
⁵³ Receives commission of nine-sixteenths of 1 per cent.
⁵⁴ Two commissioners receive \$5,000 each; three, \$3,600 each.
⁵⁵ City attorney pays all assistants.
⁵⁶ Presiding officer's salary, \$2,800.
⁵⁷ Treasurer pays salaries of office force.
⁵⁸ Twenty-five elected for 2 years; 12 for 4 years.
⁵⁹ One tax commissioner at \$2,500; one deputy tax commissioner, \$1,800; 27 assessors, \$1,200 each; and one special appraiser, \$1,200; terms not specified.

FINANCIAL STATISTICS OF CITIES.

TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1916.

(For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 51.)

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS.			Aggregate of receipts and cash balances at beginning of year. ¹	PAYMENTS.			Cash balances at close of year.
			Total.	Revenue. (Table 4)	Nonrevenue. (Table 19)		Total.	Governmental cost. (Table 4)	Nongovernmental cost. (Table 19)	
	Grand total.....	\$264,791,570	\$2,065,581,679	\$994,710,241	\$1,070,871,438	\$2,330,373,249	\$2,048,286,272	\$1,068,301,311	\$979,984,961	\$232,086,977
	Group I.....	116,185,385	1,095,570,546	490,096,757	605,473,789	1,211,755,931	1,094,203,677	514,963,631	579,235,046	117,552,254
	Group II.....	52,931,296	323,345,596	152,141,704	171,203,892	376,276,892	313,778,880	166,042,035	147,736,785	62,498,012
	Group III.....	47,734,193	330,270,692	180,236,745	150,033,947	378,004,885	323,676,872	195,327,441	128,349,431	54,328,013
	Group IV.....	29,855,956	180,933,766	98,070,734	82,863,032	210,489,722	182,503,623	111,358,624	71,114,999	27,886,099
	Group V.....	18,384,740	135,461,079	74,164,301	61,296,778	153,845,819	134,123,220	80,574,520	53,548,700	19,722,599

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$28,228,804	\$543,457,679	\$223,854,693	\$319,602,986	\$571,686,483	\$543,002,405	\$223,677,453	\$319,324,947	\$28,684,078
2	Chicago, Ill.....	20,959,742	227,429,709	81,051,082	146,378,617	245,389,451	221,846,581	83,035,499	133,751,082	26,542,870
3	Philadelphia, Pa.....	16,679,332	70,614,522	45,858,425	24,756,097	87,293,854	76,176,584	52,734,967	23,441,617	11,117,270
4	St. Louis, Mo.....	7,492,558	28,929,966	23,598,380	5,331,586	36,422,524	28,743,642	22,235,813	6,507,829	7,678,882
5	Boston, Mass.....	10,047,002	68,371,398	36,690,079	31,681,319	78,418,400	66,608,792	35,325,470	31,283,322	11,809,608
6	Cleveland, Ohio.....	16,733,272	55,279,748	19,556,741	35,723,005	72,013,018	57,139,687	28,621,955	28,517,732	14,873,331
7	Baltimore, Md.....	2,578,769	27,156,765	16,594,811	10,561,954	29,735,524	27,296,882	21,795,794	5,501,088	2,438,642
8	Pittsburgh, Pa.....	12,712,412	38,480,466	21,470,134	17,010,332	51,192,878	40,715,334	24,178,643	16,536,691	10,477,544
9	Detroit, Mich.....	768,504	35,850,295	21,422,432	14,427,863	36,603,799	32,673,770	23,303,032	9,370,738	3,930,029

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. ¹	\$10,860,602	\$51,049,321	\$23,112,165	\$27,937,156	\$61,900,923	\$46,660,633	\$25,909,009	\$20,751,624	\$15,249,290
11	Buffalo, N. Y.....	4,943,017	27,716,925	16,458,438	11,258,487	32,659,942	26,542,914	17,780,037	8,762,877	6,117,028
12	San Francisco, Cal.....	10,024,755	28,422,865	19,872,052	8,550,813	38,447,620	27,910,582	21,526,189	6,384,393	10,637,038
13	Milwaukee, Wis.....	2,022,836	24,632,437	14,375,212	10,257,225	26,654,773	24,554,714	14,624,038	9,930,676	2,100,059
14	Cincinnati, Ohio.....	9,129,812	36,192,471	15,098,451	21,094,020	45,322,283	35,154,819	17,821,969	17,332,850	10,167,464
15	Newark, N. J.....	4,120,146	50,235,694	14,659,717	35,575,977	54,355,840	50,986,789	16,499,872	34,486,917	3,369,051
16	New Orleans, La.....	4,941,195	20,340,248	8,585,042	11,755,206	25,281,443	20,497,050	10,551,723	9,945,327	4,784,393
17	Washington, D. C.....	1,374,521	19,256,216	15,860,822	3,395,394	20,630,737	17,239,213	13,163,668	4,035,545	3,411,524
18	Minneapolis, Minn.....	1,322,494	28,683,722	9,971,845	18,711,877	20,007,216	26,034,317	11,743,674	16,290,643	2,002,899
19	Seattle, Wash.....	4,191,418	36,815,697	14,147,960	22,667,737	41,007,115	36,247,849	16,421,916	19,825,933	4,756,266

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$1,747,967	\$15,061,646	\$7,060,634	\$8,001,012	\$16,809,613	\$13,846,174	\$6,835,850	\$7,010,294	\$2,963,439
21	Kansas City, Mo.....	2,276,170	14,922,305	9,670,050	5,252,255	17,197,475	14,499,856	9,693,381	4,806,475	2,697,619
22	Portland, Oreg.....	2,654,766	13,211,620	8,554,432	4,657,188	15,866,356	13,524,336	8,763,608	4,760,723	2,342,050
23	Indianapolis, Ind.....	1,466,802	9,596,303	5,801,221	2,795,082	11,063,105	9,514,078	7,669,315	1,844,763	1,549,027
24	Denver, Colo.....	1,479,507	10,703,553	6,442,080	4,261,473	12,183,060	10,600,124	5,758,822	4,841,302	1,562,936
25	Rochester, N. Y.....	2,333,792	14,583,233	7,755,206	6,828,027	16,917,025	14,374,066	9,081,575	5,292,491	2,542,959
26	Providence, R. I.....	1,027,468	13,391,439	6,773,763	6,617,676	16,418,907	13,288,672	7,096,170	6,192,493	1,130,235
27	St. Paul, Minn.....	2,114,444	9,757,159	5,730,368	4,026,791	11,871,603	9,644,703	6,545,415	3,099,288	2,226,900
28	Louisville, Ky.....	2,890,103	8,587,334	5,022,096	2,565,238	11,477,437	9,272,658	6,490,003	2,773,655	2,204,749
29	Columbus, Ohio.....	1,371,142	11,524,758	5,219,564	6,305,194	12,895,900	11,392,796	6,183,626	5,209,270	1,503,104
30	Oakland, Cal.....	1,634,276	6,208,331	5,546,349	661,982	7,842,607	6,631,251	5,497,737	1,133,514	1,211,356
31	Toledo, Ohio.....	1,890,325	10,725,634	4,568,529	6,157,105	12,615,959	9,687,817	5,727,974	3,959,843	2,028,142
32	Atlanta, Ga.....	653,083	4,575,283	3,818,884	756,419	5,228,366	4,770,913	3,787,874	983,039	457,453
33	Birmingham, Ala.....	740,297	5,013,231	2,223,716	2,789,515	5,753,628	4,802,600	2,214,843	2,587,757	950,928
34	Omaha, Nebr.....	1,136,037	6,972,924	4,408,378	2,564,546	8,106,961	6,613,853	4,307,307	2,306,546	1,495,108
35	Worcester, Mass.....	1,231,104	11,299,218	5,192,708	6,106,510	12,530,322	12,132,194	5,093,110	7,039,074	398,138
36	Richmond, Va.....	404,184	8,512,675	4,097,599	4,414,976	8,976,759	8,419,253	5,503,043	2,916,210	557,606
37	Syracuse, N. Y.....	1,265,002	10,776,970	4,096,226	6,680,744	12,041,972	9,976,544	4,700,047	5,267,497	2,065,428
38	New Haven, Conn.....	1,119,528	6,124,961	3,087,639	3,037,322	6,238,519	5,970,671	3,449,561	2,521,110	267,848
39	Memphis, Tenn.....	1,571,219	4,927,507	2,179,446	1,748,061	6,498,726	5,661,742	3,804,888	1,856,854	836,984
40	Scranton, Pa.....	1,043,890	2,725,034	2,079,251	645,883	3,768,924	2,889,531	2,151,392	738,139	879,393
41	Spokane, Wash.....	570,768	4,508,786	3,764,637	744,249	5,079,554	4,531,107	2,979,240	1,551,867	548,447
42	Paterson, N. J.....	1,027,113	7,840,333	2,478,212	5,362,121	8,367,446	7,664,884	2,736,963	4,927,921	702,562
43	Fall River, Mass.....	496,055	5,915,951	3,002,320	2,913,631	6,412,006	5,849,143	3,253,071	2,596,072	562,863
44	Grand Rapids, Mich.....	378,972	5,574,239	3,191,611	2,382,628	5,933,211	5,626,450	3,183,155	2,443,295	326,761
45	Dayton, Ohio.....	1,634,901	4,491,864	2,787,336	1,704,528	6,126,765	4,179,749	3,114,605	1,065,144	1,947,016
46	Dallas, Tex.....	1,968,580	4,627,488	3,616,060	1,011,428	6,596,068	4,970,630	4,074,923	893,707	1,625,438
47	San Antonio, Tex.....	2,552,492	3,848,446	2,629,430	1,219,016	6,009,968	4,170,511	3,713,705	456,806	2,230,427
48	Bridgeport, Conn.....	610,394	4,134,644	2,524,846	1,609,798	4,745,008	3,635,963	3,132,420	503,543	1,109,075
49	Nashville, Tenn.....	449,445	5,286,928	2,350,992	2,935,936	5,736,373	5,679,370	2,690,111	889,250	2,157,003
50	New Bedford, Mass.....	213,599	7,531,841	3,265,446	4,266,395	7,745,440	7,349,889	3,231,041	4,117,948	395,551
51	Salt Lake City, Utah.....	487,297	5,715,312	3,465,725	2,249,587	6,202,609	5,540,784	4,583,508	937,186	661,825
52	Lowell, Mass.....	203,744	4,944,421	2,426,820	2,517,601	5,148,165	4,782,819	2,324,908	2,457,911	365,346
53	Cambridge, Mass.....	491,061	7,701,825	3,655,932	4,045,896	8,192,859	7,866,512	3,603,591	4,262,921	326,377
54	Trenton, N. J.....	643,775	5,633,750	2,420,115	3,213,635	6,177,525	5,335,135	2,694,141	2,640,994	842,390
55	Hartford, Conn.....	656,838	7,749,834	3,875,885	3,873,949	8,406,172	7,379,456	4,684,022	2,694,534	1,026,716
56	Houston, Tex.....	873,709	10,494,200	3,358,746	7,135,454	11,357,909	8,796,093	2,796,104	4,999,899	2,561,816
57	Tacoma, Wash.....	427,993	4,541,010	3,444,165	1,096,845	4,969,003	4,519,499	2,963,286	1,556,213	449,504
58	Reading, Pa.....	311,883	2,037,983	1,465,530	572,453	2,349,566	2,007,657	1,522,891	484,766	342,209
59	Youngstown, Ohio.....	1,407,252	4,726,068	2,441,059	2,285,009	6,133,320	4,156,883	3,181,967	974,916	1,976,437
60	Camden, N. J.....	299,065	4,614,056	1,887,845	2,726,211	4,913,121	4,482,341	2,191,408	2,290,933	430,780
61	Albany, N. Y.....	494,526	6,263,096	3,246,727	3,016,369	6,777,622	6,438,974	4,283,223	2,155,751	338,648
62	Springfield, Mass.....	560,335	7,563,838	4,181,862	3,381,976	8,124,173	7,748,140	4,302,044	3,446,096	376,033
63	Lynn, Mass.....	370,790	5,413,728	2,613,325	2,800,403	5,784,518	5,551,031	2,711,744	2,839,287	233,487

¹ Also the aggregate of payments and cash balances at the close of the year.² Data included for county are for fiscal year closing June 30, 1915.

GENERAL TABLES.

137

TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 61.]

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS.			Aggregate of receipts and cash balances at beginning of year. ¹	PAYMENTS.			Cash balances at close of year.
			Total.	Revenue. (Table 4)	Nonrevenue. (Table 19)		Total.	Govern- mental cost. (Table 4)	Nongovern- mental cost. (Table 19)	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.										
64	Des Moines, Iowa.....	\$353,974	\$3,050,554	\$2,151,641	\$898,913	\$3,404,528	\$2,709,558	\$2,125,634	\$583,924	\$694,970
65	Fort Worth, Tex.....	450,924	2,783,140	1,970,556	812,584	3,234,064	3,093,715	1,755,598	1,338,117	140,349
66	Lawrence, Mass.....	114,198	5,297,440	1,789,400	3,508,040	5,411,638	5,268,712	2,763,784	2,504,928	142,926
67	Kansas City, Kans.....	993,460	3,823,072	2,267,949	1,555,123	4,816,532	3,824,896	2,733,903	1,091,093	991,636
68	Yonkers, N. Y.....	1,105,844	10,789,345	3,020,293	7,769,052	11,895,189	11,657,676	3,932,217	7,725,459	237,513
69	Schenectady, N. Y.....	299,142	5,702,280	2,132,588	3,569,692	6,001,422	5,773,381	2,861,333	2,912,048	228,041
70	Wilmington, Del.....	407,454	3,183,297	1,456,651	1,726,646	3,590,751	3,234,291	1,685,749	1,348,542	356,460
71	Duluth, Minn.....	350,985	3,447,479	3,026,648	420,831	3,798,464	3,463,635	3,108,857	355,278	334,829
72	Oklahoma City, Okla.....	277,874	3,927,285	1,837,588	2,389,397	4,205,159	3,775,747	1,228,949	2,546,798	429,412
73	Norfolk, Va.....	626,268	3,424,861	2,086,686	1,338,175	4,051,129	3,890,842	2,124,589	1,766,253	160,287
74	Elizabeth, N. J.....	941,724	3,671,064	1,629,896	2,041,168	4,612,788	3,761,179	1,510,950	2,250,229	851,609
75	Somerville, Mass.....	109,020	3,634,340	1,992,075	1,642,265	3,745,360	3,502,132	1,883,349	1,618,750	241,231
76	Waterbury, Conn.....	898,281	2,961,425	1,758,522	1,202,903	3,859,706	3,184,979	2,654,720	530,259	674,727
77	St. Joseph, Mo.....	461,925	2,379,904	1,614,083	765,821	2,841,829	2,405,284	1,912,079	493,205	436,545
78	Utica, N. Y.....	244,223	3,625,184	1,529,262	2,295,922	4,069,407	3,516,831	1,946,642	1,570,189	552,576
79	Akron, Ohio.....	994,316	5,262,030	2,395,866	2,866,164	6,256,346	5,273,013	3,134,365	2,138,648	983,333
80	Troy, N. Y.....	392,062	4,232,680	2,025,066	2,207,614	4,624,742	4,438,124	1,980,701	2,457,423	186,618
81	Manchester, N. H.....	289,561	2,966,254	1,433,579	1,532,675	3,255,815	2,780,044	1,487,321	1,292,723	475,771
82	Hoboken, N. J.....	473,893	4,660,632	1,808,492	2,852,160	6,134,545	4,664,862	1,970,340	2,694,522	469,683
83	Wilkes-Barre, Pa.....	211,686	2,248,944	1,187,434	1,061,510	2,460,630	1,999,284	1,639,024	360,260	461,346
84	Fort Wayne, Ind.....	795,894	2,221,025	1,760,017	461,008	3,016,919	2,300,120	1,731,531	568,589	716,799
85	Erie, Pa.....	146,484	1,849,894	1,403,565	446,329	1,996,378	1,871,351	1,690,686	280,665	128,027
86	Jacksonville, Fla.....	1,233,949	2,611,922	1,958,989	652,933	3,845,871	3,073,686	2,409,885	663,801	772,185
87	Evansville, Ind.....	268,476	1,950,512	1,341,188	609,314	2,218,988	1,755,149	1,441,614	313,535	463,839
88	East St. Louis, Ill.....	255,650	1,494,842	1,169,335	325,507	1,760,492	1,527,851	1,083,258	444,593	222,641
89	Harrisburg, Pa.....	971,233	2,059,088	1,331,828	727,260	3,030,321	2,397,075	1,487,564	909,511	633,246
90	Peoria, Ill.....	566,592	2,035,425	1,520,937	514,488	2,602,017	2,249,728	1,711,770	537,958	352,289
91	Passaic, N. J.....	320,131	2,890,981	1,130,933	1,760,048	3,211,112	2,847,497	1,289,740	1,557,757	363,615
92	Savannah, Ga.....	632,334	2,167,898	1,489,021	678,877	2,800,232	2,558,007	2,084,963	473,044	242,225
93	Bayonne, N. J.....	477,837	3,109,483	1,697,701	1,411,782	3,587,320	3,101,491	1,651,854	1,449,637	485,820
94	Wichita, Kans.....	194,532	1,589,561	1,518,559	71,002	1,784,093	1,545,943	937,554	608,389	238,150
95	South Bend, Ind.....	265,524	1,586,093	1,313,633	272,460	1,851,617	1,543,947	1,250,964	292,983	307,670
96	Johnstown, Pa.....	576,333	1,029,602	868,802	160,800	1,605,935	1,305,960	1,089,144	216,816	296,975
97	Brookton, Mass.....	38,278	3,492,722	1,693,062	1,799,660	3,531,000	3,386,721	1,671,841	1,714,880	144,279
98	Sacramento, Cal.....	1,442,183	4,479,923	2,153,924	2,325,999	5,922,106	4,012,292	3,368,381	643,911	1,909,814
99	Terre Haute, Ind.....	468,103	1,423,170	1,075,374	347,796	1,891,273	1,477,657	1,207,598	270,059	413,616
100	Holyoke, Mass.....	280,569	4,124,735	2,059,483	2,065,252	4,405,304	4,026,200	2,153,639	1,872,561	379,104
101	Portland, Me.....	114,920	3,896,577	1,912,950	1,983,627	4,011,497	3,784,567	2,008,053	1,776,514	226,930
102	Allentown, Pa.....	337,445	1,391,084	918,932	472,152	1,728,599	1,272,590	1,094,861	177,729	455,919
103	El Paso, Tex.....	888,689	2,765,291	1,403,665	1,361,626	3,653,980	2,931,363	1,610,353	1,321,010	722,617
104	Charleston, S. C.....	140,578	1,302,762	1,087,480	215,272	1,443,330	1,284,276	1,172,557	111,719	189,054
105	Springfield, Ill.....	365,801	1,757,078	1,263,241	493,837	2,122,879	1,840,779	1,233,854	606,925	282,100
106	Canton, Ohio.....	1,113,903	3,521,526	1,130,634	2,390,892	4,635,429	3,481,484	2,472,267	1,019,217	1,143,945
107	Chattanooga, Tenn.....	219,621	1,446,701	874,989	571,712	1,666,322	1,401,284	984,536	406,748	365,038
108	Pawtucket, R. I.....	293,879	3,864,066	1,389,602	2,474,464	4,159,945	3,892,125	1,722,443	2,168,682	267,820
109	Altoona, Pa.....	185,484	1,431,687	967,702	463,985	1,617,171	1,290,429	934,029	356,400	326,742
110	Covington, Ky.....	145,425	1,867,261	938,111	929,150	2,012,686	1,641,250	938,793	702,457	371,436
111	Mobile, Ala.....	313,973	966,174	863,765	102,409	1,280,147	1,158,980	873,755	285,225	121,167
112	Berkeley, Cal.....	554,330	1,502,410	1,406,693	95,717	2,056,740	1,775,969	1,603,616	172,353	280,771
113	Sioux City, Iowa.....	80,982	2,165,756	1,601,100	564,656	2,246,738	2,140,073	1,534,003	606,070	106,665
114	Atlantic City, N. J.....	755,478	5,003,550	2,349,708	2,653,842	5,759,028	4,515,880	2,483,479	2,032,401	1,243,148
115	Saginaw, Mich.....	259,967	2,462,081	1,232,210	1,229,871	2,722,048	2,384,473	1,064,193	1,320,280	337,576
116	Little Rock, Ark.....	163,587	1,699,919	894,343	805,576	1,863,506	1,530,654	745,917	784,737	332,852
117	Rockford, Ill.....	45,257	2,275,772	1,177,067	1,098,705	2,321,029	2,181,851	1,354,289	827,562	139,178
118	Binghamton, N. Y.....	570,618	2,249,435	1,246,001	1,003,434	2,820,053	2,292,516	1,710,972	581,543	627,538
119	Pueblo, Colo.....	124,022	1,848,640	1,024,428	824,212	1,972,662	1,803,683	1,036,308	767,375	168,979
120	New Britain, Conn.....	122,356	1,629,186	1,099,943	529,243	1,751,542	1,476,586	1,147,244	329,342	274,956
121	Flint, Mich.....	708,580	1,867,541	1,042,405	825,136	2,676,121	1,907,269	1,333,208	574,061	668,852
122	Tampa, Fla.....	371,209	1,930,854	1,204,533	726,321	2,302,063	2,065,692	1,440,682	625,010	236,371
123	San Diego, Cal.....	2,006,429	3,981,791	3,376,310	605,481	5,988,220	4,861,220	4,213,381	647,839	1,127,000
124	Springfield, Ohio.....	272,809	2,214,335	968,188	1,246,147	2,487,144	2,213,309	1,252,179	961,130	273,835
125	York, Pa.....	376,378	823,265	590,998	232,267	1,199,643	814,857	773,635	41,222	884,786
126	Lancaster, Pa.....	26,268	1,047,818	637,020	410,796	1,074,064	844,509	668,661	175,848	229,576
127	Malden, Mass.....	65,052	2,633,132	1,168,140	1,464,992	2,698,184	2,507,099	1,168,866	1,338,233	191,065

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$169,777	\$2,436,348	\$1,103,092	\$1,333,256	\$2,606,125	\$2,331,911	\$1,578,195	\$753,716	\$274,214
129	Davenport, Iowa.....	413,173	1,529,475	1,114,412	415,063	1,942,648	1,527,491	1,131,738	395,753	415,157
130	Topeka, Kans.....	245,799	1,540,812	1,109,199	431,613	1,786,611	1,494,885	1,114,313	380,572	201,726
131	Salem, Mass.....	146,528	3,411,530	993,721	2,417,818	3,559,067	3,384,633	1,704,023	1,570,610	226,434
132	Haverhill, Mass.....	105,195	2,127,001	1,221,569	905,432	2,232,196	2,068,363	1,129,171	939,212	163,813
133	Kalamazoo, Mich.....	239,917	1,778,384	887,262	891,122	2,018,301	1,743,159	781,472	961,687	275,142
134	Bay City, Mich.....	179,911	1,545,475	932,391	613,084	1,725,366	1,635,233	937,190	648,043	90,153
135	McKeesport, Pa.....	480,845	1,031,011	843,132	187,879	1,511,556	1,160,960	840,910	320,050	350,896

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

TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 51.]

City number.	CITY.	Cash balances at beginning of year.	RECEIPTS.			Aggregate of receipts and cash balances at beginning of year. ¹	PAYMENTS.			Cash balances at close of year.
			Total.	Revenue. (Table 4)	Nonrevenue. (Table 19)		Total.	Govern- mental cost. (Table 4)	Nongovern- mental cost. (Table 19)	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.										
136	Lincoln, Nebr.	\$445,298	\$1,792,049	\$1,338,172	\$453,877	\$2,237,347	\$1,824,568	\$1,461,025	\$363,543	\$412,779
137	Racine, Wis.	174,374	1,364,917	873,988	490,929	1,539,291	1,414,574	1,037,197	377,377	124,717
138	Macon, Ga.	102,866	2,088,424	1,135,395	953,029	2,191,290	1,794,406	1,223,340	568,066	396,884
139	Pasadena, Cal.	547,360	2,303,159	1,958,020	345,139	2,850,519	2,361,378	1,994,022	367,356	489,141
140	Superior, Wis.	144,356	1,786,897	1,052,124	734,773	1,931,253	1,740,657	1,113,021	627,636	190,596
141	Huntington, W. Va.	500,916	847,448	764,544	82,904	1,348,364	1,090,625	961,717	127,908	258,739
142	Chelsea, Mass.	92,074	2,101,968	917,227	1,184,741	2,194,042	2,055,256	921,819	1,133,437	138,786
143	Woonsocket, R. I.	139,481	2,689,713	764,664	1,925,049	2,829,194	2,662,938	914,829	1,748,109	166,256
144	Wheeling, W. Va.	207,103	919,865	773,029	146,836	1,128,968	826,835	658,234	168,601	300,133
145	Newton, Mass.	177,001	4,341,776	1,973,961	2,367,815	4,518,777	4,380,479	1,763,536	2,616,943	138,298
146	Butte, Mont.	250,321	2,385,244	1,221,463	1,163,781	2,635,565	2,410,708	1,444,750	965,958	224,857
147	Montgomery, Ala.	173,940	1,880,460	732,513	1,147,947	2,054,400	1,737,819	675,404	1,062,415	316,581
148	Muskogee, Okla.	273,086	1,498,843	577,629	921,214	1,771,929	1,405,028	631,923	773,100	366,901
149	Roanoke, Va.	511,339	902,825	561,391	341,434	1,414,164	868,965	716,930	252,035	445,199
150	West Hoboken, N. J.	393,207	1,233,248	597,528	635,720	1,626,455	1,299,739	674,866	624,873	326,716
151	Galveston, Tex.	591,913	1,907,735	1,352,592	555,143	2,539,648	2,214,144	1,698,759	515,385	375,504
152	East Orange, N. J.	247,051	8,273,263	1,274,144	1,999,119	3,520,314	3,178,010	1,342,582	1,835,428	342,304
153	Fitchburg, Mass.	43,678	8,270,769	1,106,893	2,164,076	3,314,417	3,147,494	1,311,209	1,836,285	166,953
154	Chester, Pa.	394,923	782,309	480,105	302,204	1,177,232	826,593	491,779	371,814	313,639
155	New Castle, Pa.	197,021	764,593	560,681	203,912	961,614	756,064	622,152	133,912	205,550
156	Springfield, Mo.	176,387	829,447	690,182	139,265	1,005,834	743,417	612,008	131,409	262,417
157	Perth Amboy, N. J.	195,214	2,997,144	787,635	2,209,509	8,192,358	2,718,766	973,130	1,745,636	473,592
158	Lexington, Ky.	186,657	1,559,167	850,725	708,442	1,745,821	1,410,243	812,145	598,098	335,881
159	Dubuque, Iowa.	186,643	1,341,879	1,012,735	329,144	1,523,522	1,307,687	836,525	421,162	220,835
160	Hamilton, Ohio.	379,583	1,269,106	838,280	430,826	1,648,699	1,388,047	1,028,074	359,973	260,642
161	Lansing, Mich.	57,164	1,602,686	1,021,995	580,691	1,659,850	1,476,197	893,455	582,742	183,653
162	Charlotte, N. C.	52,231	1,438,944	597,505	841,439	1,491,175	1,441,055	620,670	820,385	60,120
163	Decatur, Ill.	132,162	1,180,022	686,772	493,250	1,312,184	1,086,593	837,183	249,412	225,589
164	Portsmouth, Va.	55,408	870,975	383,460	487,515	926,383	861,157	407,992	453,165	65,226
165	Everett, Mass.	205,434	1,941,826	900,618	1,041,310	2,147,280	2,022,633	1,016,604	1,006,029	124,627
166	Knoxville, Tenn.	406,006	1,251,061	855,551	395,510	1,657,067	1,515,759	922,676	593,083	141,308
167	Elmira, N. Y.	9,589	2,724,566	896,761	1,827,805	2,734,155	2,676,632	2,327,647	348,985	57,523
168	San Jose, Cal.	85,314	768,170	752,325	15,845	853,494	787,994	707,785	60,209	85,490
169	Joliet, Ill.	213,733	1,442,688	837,718	609,970	1,656,421	1,496,641	1,092,972	403,669	159,780
170	Pittsfield, Mass.	162,472	2,147,679	1,016,970	1,130,709	2,310,151	2,151,318	1,069,773	1,081,545	158,833
171	Quincy, Mass.	117,639	2,288,526	1,199,747	1,088,779	2,406,165	2,298,440	1,073,580	1,224,860	107,725
172	Auburn, N. Y.	90,003	1,318,530	812,406	506,124	1,408,583	1,344,056	754,984	589,072	64,527
173	Quincy, Ill.	168,893	660,955	601,179	59,776	829,549	695,299	544,719	150,580	134,640
174	Cedar Rapids, Iowa.	182,884	1,272,706	1,231,237	41,469	1,455,660	1,345,874	1,212,827	133,047	109,686
175	Mount Vernon, N. Y.	150,278	2,485,645	1,035,021	1,450,624	2,635,923	2,260,679	1,200,970	1,059,709	375,244
176	New Rochelle, N. Y.	337,697	2,340,619	1,181,762	1,158,857	2,678,316	2,318,335	1,139,011	1,179,324	359,981
177	Niagara Falls, N. Y.	723,404	2,002,111	1,298,613	713,493	2,725,515	2,020,717	1,367,852	652,865	704,798
178	Amsterdam, N. Y.	74,856	1,179,369	653,282	526,087	1,254,225	1,214,973	642,325	572,648	39,252
179	Taunton, Mass.	139,472	1,949,678	948,429	1,001,149	2,089,050	1,911,723	897,773	1,013,955	177,322
180	Jamestown, N. Y.	116,003	1,936,779	976,960	959,819	2,062,782	1,956,665	1,057,957	898,708	96,117
181	Lorain, Ohio.	493,417	1,734,696	811,365	923,331	2,218,113	1,961,772	883,947	977,825	356,341
182	Oshkosh, Wis.	761,577	1,082,852	689,026	393,826	1,844,429	1,581,005	1,355,635	225,320	263,424
183	Jackson, Mich.	78,707	1,470,525	792,176	678,349	1,549,232	1,434,579	709,124	725,455	114,653
184	Lima, Ohio.	142,940	934,597	559,502	375,095	1,077,537	912,925	502,723	410,197	164,612
185	Stockton, Cal.	537,015	1,563,425	1,005,513	557,912	2,120,440	1,810,461	1,276,665	533,796	809,979
186	Waterloo, Iowa.	147,892	1,136,964	819,366	317,598	1,264,856	939,166	667,169	271,997	345,090
187	Fresno, Cal.	335,918	928,481	577,729	350,752	1,264,399	981,121	614,587	66,634	283,278
188	Shreveport, La.	10,691	980,931	546,470	434,461	991,622	862,979	531,220	331,759	128,643
189	Columbia, S. C.	102,626	1,350,054	604,041	746,013	1,452,630	1,093,231	729,096	369,135	354,449
190	Austin, Tex.	199,469	1,608,354	782,970	825,384	1,807,813	1,237,266	775,226	462,040	570,547
191	Everett, Wash.	124,148	1,237,764	755,007	482,757	1,361,912	1,240,169	783,091	457,078	121,743
192	Aurora, Ill.	77,413	860,401	644,663	215,738	937,814	815,881	711,415	104,466	121,933
193	Williamsport, Pa.	202,821	553,635	503,804	49,831	756,406	641,957	579,051	62,906	114,449
194	Joplin, Mo.	149,610	1,190,157	741,641	448,516	1,339,767	902,960	774,671	128,289	436,807
195	Waco, Tex.	410,338	1,421,497	890,089	531,408	1,831,835	1,406,535	859,481	547,054	425,300
196	Orange, N. J.	176,445	2,244,165	720,492	1,523,673	2,420,610	2,293,645	698,052	1,595,593	126,965
197	Boise, Idaho.	54,227	744,414	556,707	187,707	798,641	764,397	538,663	225,734	34,244
198	Lynchburg, Va.	61,549	1,865,033	706,545	568,488	1,426,582	1,420,993	700,261	720,732	5,589
199	Colorado Springs, Colo.	41,566	1,662,470	806,226	216,244	1,094,036	1,023,552	701,205	322,347	70,464
200	Brookline, Mass.	113,935	3,261,588	1,770,950	1,490,629	3,375,523	3,203,569	1,795,703	1,409,866	169,954
201	Danville, Ill.	285,685	929,476	578,126	351,350	1,215,161	997,846	647,470	350,376	217,315
202	Newport, Ky.	102,156	678,734	452,678	226,056	780,890	666,629	410,721	255,908	114,261
203	Bellingham, Wash.	117,961	924,050	703,401	215,649	1,042,011	924,455	730,856	193,599	117,556
204	La Crosse, Wis.	208,359	1,005,296	667,565	337,731	1,213,655	991,579	581,243	410,336	222,076
205	Council Bluffs, Iowa.	187,608	1,188,773	911,648	277,125	1,376,381	1,209,591	1,032,193	177,398	166,790
206	Norristown, Pa.	140,060	838,954	257,894	81,060	479,014	424,425	320,365	104,060	54,589
207	Kenosha, Wis.	322,293	1,732,536	657,082	1,075,454	2,054,829	1,436,736	693,189	743,547	618,093
208	Ogden, Utah	90,124	1,321,942	708,236	613,706	1,412,066	1,356,930	858,157	498,773	55,136
209	Winston-Salem, N. C.	107,449	742,438	451,610	290,828	849,887	847,641	619,985	227,656	2,246
210	Zanesville, Ohio.	273,121	1,257,753	574,670	683,083	1,530,874	1,307,845	624,888	682,957	223,029
211	Easton, Pa.	51,942	544,790	334,144	210,646	596,732	572,989	447,043	125,946	23,743
212	Waltham, Mass.	91,147	1,518,033	775,475	742,558	1,609,180	1,542,008	778,131	763,877	67,172
213	Madison, Wis.	10,992	2,100,573	1,148,474	952,099	2,111,565	2,049,541	1,251,491	798,050	62,024

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

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays. (Table 7)	From fines, forfeits, and escheats. (Table 7)	From subventions and grants. (Table 8)	From donations and gifts. (Table 8)	From pension assessments. (Table 8)
			General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)					
	Grand total.....	\$994,710,241	\$823,300,805	\$13,618,524	\$1,906,483	\$51,579,467	\$4,701,616	\$74,009,766	\$4,124,489	\$37,666,043	\$1,736,249	\$2,308,800
	Group I.....	490,096,757	322,837,521	8,180,488	198,308	23,560,538	2,582,704	24,579,978	1,873,328	7,417,965	335,053	1,487,875
	Group II.....	152,141,704	87,964,745	946,793	105,855	9,577,701	788,885	14,791,929	566,161	12,061,120	401,248	372,100
	Group III.....	180,236,745	108,289,518	2,566,157	746,045	8,965,661	699,580	18,668,015	739,801	8,664,322	420,736	290,733
	Group IV.....	98,070,734	59,997,328	896,578	448,402	5,410,742	390,124	8,791,752	489,371	5,254,255	158,838	107,868
	Group V.....	74,164,301	44,211,693	1,028,508	407,873	4,064,825	240,323	7,178,092	455,828	4,268,381	420,374	50,224

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$223,854,693	\$160,100,018	\$4,630,138	.....	\$6,413,713	\$824,678	\$10,012,032	\$880,212	\$2,221,672	\$102,475	\$839,785
2	Chicago, Ill.....	81,061,062	46,373,444	.....	.....	8,655,118	1,112,392	6,160,851	562,967	1,110,937	13,373	305,163
	City corporation.....	46,045,081	16,508,360	.....	.....	8,655,118	1,068,606	5,924,135	503,947	.....	9,950	151,960
	County.....	6,744,158	5,302,936	.....	.....	.....	43,786	.....	57,573	.....	.....	.....
	School district.....	16,809,605	14,759,577	.....	.....	.....	.....	.....	1,347	1,110,937	423	150,106
	Park districts.....	5,611,910	5,196,791	.....	.....	.....	.....	.....	.....	.....	3,000	3,097
	Sanitary district.....	5,840,308	4,605,780	.....	.....	.....	.....	.....	100	.....	.....	.....
3	Philadelphia, Pa.....	45,858,425	27,113,885	.....	\$60,404	2,146,137	129,600	1,142,173	67,060	1,131,273	11,586	168,580
	City corporation.....	36,193,193	18,607,117	.....	60,404	2,146,137	129,600	1,142,173	67,050	236,380	11,586	72,321
	School district.....	9,557,870	8,413,387	.....	.....	.....	.....	.....	10	874,893	.....	96,259
	Poor districts.....	105,362	93,381	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo.....	23,598,380	13,616,092	679,680	.....	1,817,875	173,770	2,710,353	66,886	380,081	916	14,894
	City corporation.....	18,791,777	9,862,569	205,309	.....	1,817,875	173,770	2,710,353	55,018	4,660	916	14,894
	School district.....	4,806,603	3,753,533	474,371	.....	.....	.....	.....	11,868	375,421	.....	.....
5	Boston, Mass.....	36,690,079	24,802,555	2,450,588	137,904	1,149,507	126,888	232,808	60,558	63,687	88,051	51,799
6	Cleveland, Ohio.....	19,558,741	12,279,772	18,940	.....	788,458	53,318	1,451,804	67,450	349,543	34,211	47,632
	City corporation.....	11,618,959	5,439,079	18,940	.....	788,362	42,304	1,313,342	54,179	.....	9,711	9,503
	County.....	2,399,545	1,886,131	.....	.....	96	11,014	138,462	12,982	.....	.....	.....
	School district.....	5,538,237	4,954,562	.....	.....	.....	.....	.....	289	349,543	24,500	38,129
7	Baltimore, Md.....	16,594,811	9,546,657	296,992	.....	1,021,442	85,002	323,386	7,536	553,151	446	20,543
8	Pittsburgh, Pa.....	21,470,134	14,977,083	.....	(?)	854,712	52,699	172,142	82,236	529,364	78,852	4,172
	City corporation.....	12,840,038	7,827,017	.....	(?)	789,001	44,859	172,142	68,577	109,470	78,852	.....
	County.....	3,508,080	2,624,201	.....	.....	64,811	7,840	.....	13,657	57,144	.....	4,172
	School district.....	5,124,006	4,525,865	.....	.....	.....	.....	.....	2	362,750	.....	.....
9	Detroit, Mich.....	21,422,432	14,028,015	104,150	.....	713,576	24,357	2,374,429	69,423	1,078,257	5,143	35,307
	City corporation.....	19,751,564	13,052,859	5,281	.....	396,516	19,539	2,365,405	54,798	1,038,961	5,143	35,307
	County.....	1,670,868	975,156	98,869	.....	317,060	4,818	9,024	14,625	39,296	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$23,112,165	\$13,050,615	.....	.....	\$1,257,051	\$237,736	\$3,948,508	\$103,357	\$801,653	\$56,710	.....
	City corporation.....	14,925,539	6,533,442	.....	.....	1,241,685	115,033	3,948,508	87,680	.....	56,710	.....
	County.....	3,080,766	2,548,651	.....	.....	15,396	122,703	.....	15,677	22,537	.....	.....
	School district.....	5,105,860	3,968,522	.....	.....	.....	.....	.....	.....	779,121	.....	.....
11	Buffalo, N. Y.....	16,458,438	11,022,073	\$286,299	.....	730,989	34,624	1,009,037	65,559	459,217	12,429	\$95,609
	City corporation.....	14,768,828	9,738,648	286,299	.....	730,989	34,624	1,009,037	56,828	199,458	12,429	95,609
	County.....	1,689,610	1,283,425	.....	.....	.....	.....	.....	8,731	239,759	.....	.....
12	San Francisco, Cal.....	19,872,052	12,298,443	.....	.....	1,366,006	165,411	2,326,827	20,340	824,102	15,000	18,854
13	Milwaukee, Wis.....	14,375,212	9,077,263	357,732	.....	1,453,208	82,096	1,201,166	57,708	723,008	1,120	65,823
	City corporation.....	11,905,623	7,357,967	346,039	.....	1,300,440	39,407	1,179,751	53,977	405,667	1,120	65,823
	County.....	2,469,589	1,719,296	11,603	.....	152,768	42,689	.....	3,731	317,341	.....	.....
14	Cincinnati, Ohio.....	15,098,451	8,869,552	50,854	.....	706,516	85,082	606,817	29,737	174,509	108,445	37,790
	City corporation.....	10,619,404	4,957,391	50,854	.....	775,422	73,208	606,817	23,812	.....	51,064	12,018
	County.....	1,904,199	1,619,746	.....	.....	21,069	11,874	.....	5,925	3,824	56,781	.....
	School district.....	2,574,848	2,292,415	.....	.....	5	.....	.....	.....	170,685	.....	25,772
15	Newark, N. J.....	14,659,717	8,180,917	157,452	\$55,000	857,767	28,304	869,812	28,838	1,708,368	8,922	27,413
	City corporation.....	12,417,845	6,453,028	81,294	55,000	857,767	28,304	868,928	16,157	1,608,270	8,922	27,413
	County.....	2,241,872	1,727,889	76,158	.....	.....	.....	884	12,681	100,098	.....	.....
16	New Orleans, La.....	8,585,042	5,345,358	.....	50,855	929,231	38,832	.....	42,857	218,580	57,345	28,755
17	Washington, D. C.....	15,860,822	6,488,725	.....	.....	1,501,583	80,202	293,301	117,802	6,332,692	33,643	13,736

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 96.

GENERAL TABLES.

141

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.							Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	For expenses and interest.				For outlays. ¹	Governmental cost payments.		Payments for expenses and interest.		
						Total.	Expenses of general departments.	Expenses of public service enterprises.	Interest.						
(Table 9)	(Table 10)	(Table 10)	(Table 10)	(Table 11)		(Table 12)	(Table 15)	(Table 17)	(Table 18)						
\$24,485,840	\$13,898,573	\$10,853,230	\$30,713,181	\$99,797,175	\$1,068,301,311	\$780,742,643	\$603,060,076	\$44,636,007	\$133,046,560	\$287,558,668	\$73,591,070	.....	\$213,967,598	
11,558,276	8,568,676	9,006,070	20,795,039	47,114,038	514,968,631	397,498,842	302,836,138	18,135,620	76,526,584	117,470,289	24,871,874	.....	92,598,415	
4,723,969	1,273,564	1,500,893	2,976,822	14,089,919	166,042,095	113,602,318	89,402,703	8,249,146	16,250,469	52,139,777	13,900,391	.....	38,239,386	
4,442,705	2,707,924	192,503	4,212,865	18,630,180	195,327,441	137,396,293	107,908,861	8,203,551	21,283,881	57,931,148	15,090,696	.....	42,840,452	
1,976,833	952,631	62,368	1,604,705	11,529,939	111,388,624	76,237,934	50,091,956	5,881,394	11,264,584	35,150,690	13,917,890	.....	21,832,800	
1,785,057	395,778	100,496	1,123,750	8,433,099	80,574,520	55,707,756	43,820,418	4,166,296	7,721,042	24,866,764	6,410,219	.....	18,456,545	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$1,527,084	\$1,571,720	\$2,642,822	\$12,031,642	\$30,056,702	\$223,677,458	\$193,043,297	\$136,180,316	\$4,456,356	\$50,406,625	\$30,634,161	.....	\$177,235	\$30,811,396	1
2,447,940	4,565,995	701,925	1,517,975	7,522,982	83,095,499	56,967,735	49,235,189	3,721,521	4,011,025	26,127,764	\$2,044,437	.....	24,083,327	2
1,183,829	4,565,995	42,638	918,912	6,511,630	49,558,375	31,713,546	25,845,647	3,361,354	2,506,545	17,844,829	.....	.....	.....
1,084,624	.....	.....	253,239	.....	7,203,399	6,842,200	6,443,603	.....	398,597	361,199	.....	.....	.....
60,818	.....	586,729	139,668	.....	10,431,907	13,385,773	13,337,008	.....	48,767	3,046,134	.....	.....	.....
105,107	.....	.....	67,199	.....	4,776,151	3,379,650	2,874,864	.....	504,786	1,396,501	.....	.....	.....
13,563	.....	72,558	136,956	1,011,352	5,125,667	1,646,566	734,069	360,167	552,330	3,479,101	.....	.....	.....
2,005,795	628,549	4,303,820	1,807,435	5,142,128	52,734,967	39,244,985	32,155,564	2,202,134	4,887,287	13,489,982	6,876,542	.....	6,613,440	3
1,972,781	628,549	4,301,709	1,657,258	5,142,128	41,317,229	30,807,250	23,988,582	2,202,134	4,616,534	10,509,979	.....	.....	.....
21,926	.....	2,111	149,284	.....	11,312,333	8,332,330	5,062,733	.....	269,597	2,980,003	.....	.....	.....
11,088	.....	.....	893	.....	105,405	105,405	104,249	.....	1,156	.....	.....	.....	.....
773,735	563,924	144,525	245,249	2,410,400	22,235,813	16,704,754	14,425,934	1,317,170	961,650	5,531,059	.....	1,862,567	6,893,626	4
755,686	563,924	39,401	177,062	2,410,400	17,885,636	12,696,732	10,417,912	1,317,170	961,650	5,188,904	.....	.....	.....
18,049	.....	105,124	68,187	.....	4,350,177	4,008,022	4,008,022	.....	.....	342,155	.....	.....	.....
1,040,102	185,445	1,112,053	1,958,796	3,230,338	35,325,470	30,572,210	23,071,543	1,343,332	6,157,335	4,753,260	.....	1,864,609	6,117,869	5
1,333,731	7,930	44,007	825,632	2,254,313	26,621,955	15,966,987	12,198,402	850,127	2,918,458	12,654,968	9,065,214	.....	3,589,754	6
1,963,533	4,190	35,443	586,060	2,254,313	19,140,965	9,538,103	6,470,552	850,127	2,217,424	9,602,862	.....	.....	.....
211,893	3,740	8,564	126,663	.....	3,737,158	1,969,035	1,434,675	.....	434,380	1,968,103	.....	.....	.....
58,803	.....	.....	112,909	.....	5,743,832	4,569,829	4,293,175	.....	266,654	1,184,003	.....	.....	.....
661,852	606,387	39,349	1,146,303	2,193,765	21,795,794	14,532,574	10,144,765	920,812	3,466,997	7,263,220	5,200,983	.....	2,062,237	7
775,026	265,281	11,851	862,762	2,803,854	24,178,643	17,066,898	13,450,034	906,139	2,740,725	7,081,745	2,708,509	.....	4,373,236	8
200,945	216,242	11,851	518,586	2,801,596	13,214,397	9,788,573	7,162,735	884,481	1,741,357	3,425,824	.....	.....	.....
529,897	49,139	.....	157,971	2,258	5,332,106	3,022,078	2,338,073	21,658	642,347	2,310,028	.....	.....	.....
44,184	.....	.....	191,205	.....	5,632,140	4,286,247	3,929,226	.....	357,021	1,345,893	.....	.....	.....
993,011	81,345	6,618	399,245	1,509,556	23,303,032	13,368,902	11,974,391	418,029	976,482	9,934,130	1,880,600	.....	8,053,530	9
800,010	81,345	6,618	399,228	1,509,556	21,432,041	12,075,877	10,755,542	418,029	902,105	9,356,364	.....	.....	.....
198,001	.....	.....	19,018	.....	1,870,991	1,293,225	1,218,848	.....	74,377	577,766	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$728,261	\$75,978	\$70,798	\$256,181	\$2,525,282	\$25,909,009	\$16,329,241	\$12,453,904	\$2,027,288	\$1,848,049	\$9,579,768	\$2,796,844	.....	\$6,782,924	10
111,463	67,221	32,998	205,517	2,525,282	15,808,884	8,507,909	4,996,744	2,027,288	1,483,877	7,300,975	.....	.....	.....
296,381	8,757	.....	50,664	.....	3,282,250	2,990,652	2,902,560	.....	88,092	291,598	.....	.....	.....
320,417	.....	37,800	.....	.....	6,817,875	4,830,680	4,554,600	.....	276,080	1,987,195	.....	.....	.....
886,094	171,314	9,467	401,098	1,274,629	17,780,037	13,507,559	11,122,396	752,783	1,632,380	4,272,478	1,321,599	.....	2,950,879	11
773,489	171,314	9,399	376,076	1,274,629	16,106,551	12,145,299	9,808,705	752,783	1,583,811	3,961,252	.....	.....	.....
112,605	.....	68	25,022	.....	1,673,486	1,362,260	1,313,691	.....	48,569	311,226	.....	.....	.....
429,741	159,805	120,051	118,734	2,008,738	21,526,189	14,294,892	11,123,363	1,222,860	1,948,669	7,231,297	1,654,137	.....	5,577,160	12
321,264	5,050	1,437	114,314	914,023	14,624,038	9,321,388	8,361,055	359,111	601,222	5,302,650	249,826	.....	5,053,824	13
149,987	5,050	1,437	84,935	914,023	11,743,697	7,746,279	6,881,290	359,111	505,888	3,997,418	.....	.....	.....
171,277	.....	.....	29,379	.....	2,890,341	1,675,109	1,479,775	.....	95,534	1,305,232	.....	.....	.....
677,054	369,226	1,282,673	768,782	1,241,414	17,821,969	13,192,902	9,718,246	578,991	2,895,665	4,629,067	2,723,518	.....	1,905,549	14
508,402	369,226	1,271,750	677,749	1,241,091	12,784,193	8,813,888	5,598,578	572,756	2,642,554	3,970,305	.....	.....	.....
148,710	.....	.....	35,927	.....	2,532,641	2,063,385	1,990,439	6,235	96,711	189,256	.....	.....	.....
19,942	.....	10,923	55,106	.....	2,785,135	2,315,629	2,159,229	.....	156,400	469,506	.....	.....	.....
399,455	280,915	.....	578,670	1,477,884	16,499,872	12,040,533	9,257,122	531,561	2,251,850	4,459,339	1,840,155	.....	2,619,184	15
169,036	280,850	.....	484,992	1,477,884	13,954,272	10,041,081	7,645,450	531,561	1,864,070	3,913,192	.....	.....	.....
230,419	65	.....	93,678	.....	2,545,599	1,999,452	1,611,672	.....	387,780	546,147	.....	.....	.....
331,351	103,897	9,110	338,856	1,090,015	10,551,723	7,593,438	5,014,820	814,929	1,763,689	2,958,285	1,966,681	.....	991,604	16
269,233	20,756	.....	20,627	688,822	13,163,668	10,006,552	9,285,563	485,186	235,803	3,157,116	.....	.....	.....

¹ Not reported separately.

² Data included for county are for fiscal year closing June 30, 1915.

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)					

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916—Continued.												
18	Minneapolis, Minn.....	\$9,971,845	\$6,184,115	\$94,456	.....	\$507,799	\$14,029	\$1,460,933	\$63,521	\$331,163	\$74,503	\$66,320
	City corporation.....	9,158,280	5,615,980	40,274	.....	507,764	4,791	1,444,317	58,677	294,024	74,503	66,320
	County.....	813,565	568,135	54,182	.....	35	9,238	16,616	4,844	37,139	.....	.....
19	Seattle, Wash.....	14,147,960	7,447,684	.....	.....	177,521	22,569	3,075,528	36,442	487,823	33,131	17,800
	City corporation.....	9,567,374	3,834,971	.....	.....	177,460	5,450	3,071,136	33,436	.....	33,131	17,800
	County.....	2,357,948	2,016,040	.....	.....	61	17,119	4,392	3,006	.....	.....	.....
	School district.....	1,648,901	1,348,351	.....	.....	.....	.....	.....	.....	473,469	.....	.....
	Port of Seattle.....	373,737	248,322	.....	.....	.....	.....	.....	.....	14,354	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916—Continued.

18	Minneapolis, Minn.....	\$9,971,845	\$6,184,115	\$94,456	.....	\$507,799	\$14,029	\$1,460,933	\$63,521	\$331,163	\$74,503	\$66,320
	City corporation.....	9,158,280	5,615,980	40,274	.....	507,784	4,791	1,444,317	53,677	294,024	74,503	66,320
	County.....	813,565	568,135	54,182	.....	35	9,238	16,616	4,844	37,139	.....	.....
19	Seattle, Wash.....	14,147,960	7,447,684	.....	.....	177,521	22,569	3,075,528	36,442	487,823	33,131	17,800
	City corporation.....	9,567,374	3,834,971	.....	.....	177,460	5,450	3,071,136	33,436	.....	33,131	17,800
	County.....	2,357,948	2,018,040	.....	.....	61	17,119	4,392	3,006	.....	.....	.....
	School district.....	1,848,901	1,348,351	.....	.....	.....	.....	.....	.....	473,469	.....	.....
	Port of Seattle.....	373,737	249,322	.....	.....	.....	.....	.....	.....	14,354	.....	.....

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$7,060,634	\$3,479,650	\$34,858	\$3,674	\$517,603	\$21,539	\$133,902	\$7,331	\$941,416	\$25	\$11,142
21	Kansas City, Mo.....	9,670,050	5,180,769	.....	.....	508,019	118,566	1,955,065	28,791	187,805	1,229	5,679
	City corporation.....	6,974,921	2,751,032	.....	.....	506,142	118,566	1,955,065	28,690	.....	1,229	5,679
	School district.....	2,695,129	2,429,737	.....	.....	1,877	.....	.....	101	187,805	.....	.....
22	Portland, Oreg.....	8,554,432	4,185,443	.....	.....	358,936	53,631	2,042,258	82,484	429,648	8,001	15,913
	City corporation.....	6,031,971	2,300,661	.....	.....	358,936	53,631	2,042,258	82,438	.....	7,837	6,821
	School district.....	1,996,031	1,525,688	.....	.....	.....	.....	.....	46	429,648	.....	9,092
	Port of Portland.....	526,430	359,094	.....	.....	.....	.....	.....	.....	.....	.....	.....
23	Indianapolis, Ind.....	6,801,221	3,980,314	.....	12,251	358,874	63,618	1,317,339	20,399	364,635	5,339	19,520
	City corporation.....	4,894,989	2,487,558	.....	12,251	358,874	63,618	1,317,339	20,399	.....	1,731	8,663
	School district.....	1,906,232	1,492,756	.....	.....	.....	.....	.....	.....	364,635	3,608	10,857
24	Denver, Colo.....	6,442,080	4,444,982	.....	.....	223,850	36,170	1,041,211	30,458	91,456	4,705	5,810
	City corporation.....	4,885,775	2,991,275	.....	.....	223,850	36,170	1,041,211	28,502	.....	1,565	5,810
	School district.....	1,556,305	1,453,707	.....	.....	.....	.....	.....	3,956	91,456	3,140	.....
25	Rochester, N. Y.....	7,755,206	4,509,951	115,054	.....	227,713	12,178	1,530,521	11,683	112,936	4,065	34,757
	City corporation.....	7,602,309	4,380,897	91,243	.....	227,713	12,178	1,530,521	11,683	112,936	4,065	34,757
	County supervisors' fund.....	152,897	129,054	23,811	.....	.....	.....	.....	.....	.....	.....	.....
26	Providence, R. I.....	6,617,763	4,392,367	918	30,562	314,265	13,450	104,079	6,317	32,222	1,050	23,729
27	St. Paul, Minn.....	5,730,368	3,358,479	12,978	.....	442,078	2,794	785,390	23,339	168,073	3,307	8,856
28	Louisville, Ky.....	5,992,096	3,842,467	.....	.....	504,321	36,757	346,568	8,547	322,956	21,243	4,556
29	Columbus, Ohio.....	5,219,564	3,036,681	42,041	.....	203,126	29,287	700,692	3,454	80,697	2,511	18,052
	City corporation.....	3,849,724	1,805,787	42,041	.....	203,126	29,287	700,692	3,454	.....	996	2,075
	School district.....	1,369,840	1,230,894	.....	.....	.....	.....	.....	.....	80,697	1,515	15,977
30	Oakland, Cal.....	5,546,349	3,325,462	.....	.....	346,090	26,918	701,385	16,966	935,023	20,205	12,642
	City corporation.....	3,888,093	2,590,991	.....	.....	334,943	26,918	701,385	16,966	23,500	20,205	12,642
	School district.....	1,653,578	729,793	.....	.....	11,147	.....	.....	.....	911,623	.....	.....
	Sanitary districts.....	4,678	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
31	Toledo, Ohio.....	4,568,629	2,994,981	10,732	.....	107,197	6,365	401,152	3,470	135,049	4,798	14,063
	City corporation.....	2,917,224	1,547,729	10,732	.....	107,197	6,365	401,152	3,420	.....	3,960	1,418
	School district.....	1,651,305	1,447,252	.....	.....	.....	.....	.....	60	135,049	838	12,645
32	Atlanta, Ga.....	3,818,864	2,368,522	.....	16,572	315,742	.....	250,620	50,599	176,917	1,000	.....
33	Birmingham, Ala.....	2,223,716	938,939	.....	.....	407,034	31,734	339,356	46,974	289,436	3,750	.....
34	Omaha, Nebr.....	4,408,378	2,202,143	.....	.....	286,060	8,596	552,100	22,532	62,862	6,950	7,149
	City corporation.....	2,340,872	1,459,333	.....	.....	5,254	8,596	501,456	14,678	20,205	6,950	1,095
	School district.....	1,098,462	742,810	.....	.....	280,806	.....	.....	7,854	42,657	.....	6,054
	Water district.....	969,044	.....	.....	.....	.....	.....	50,644	.....	.....	.....	.....
35	Worcester, Mass.....	5,192,708	3,180,127	406,683	95,676	201,469	4,121	184,489	6,461	45,240	1,336	.....
36	Richmond, Va.....	4,097,599	2,455,837	.....	32,492	186,924	7,994	40,076	30,848	80,517	833	7,867
37	Syracuse, N. Y.....	4,096,226	2,702,492	73,795	.....	177,873	9,318	567,532	6,190	63,473	2,295	11,782
	City corporation.....	4,009,280	2,640,064	49,277	.....	177,873	9,318	567,532	6,190	63,473	2,295	11,782
	County supervisors' fund.....	86,946	62,428	24,518	.....	.....	.....	.....	.....	.....	.....	.....

* 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 96.

GENERAL TABLES.

143

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916—Continued.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of government cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	For expenses and interest.			For outlays. ¹	Governmental cost payments.		Payments for expenses and interest.		
						Total.	Expenses of general departments.	Expenses of public service enterprises.					Interest.	
(Table 9)	(Table 10)	(Table 10)	(Table 10)	(Table 11)			(Table 12)	(Table 15)	(Table 17)	(Table 18)				

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916—Continued.

\$320,954	\$13,000	\$225	\$272,604	\$568,223	\$11,743,674	\$7,879,936	\$6,546,620	\$293,793	\$1,039,523	\$3,863,738	\$1,771,829	\$2,091,909	18
241,977	11,844	225	229,361	568,223	11,002,463	7,215,559	5,962,680	293,793	959,086	3,786,904			
78,977	1,156		43,243		741,211	664,377	589,940		80,437	76,834			
360,562	73,623	7,132	106,956	2,301,189	16,421,916	9,735,577	6,519,614	1,182,644	2,033,619	6,686,039	2,273,956	4,412,083	19
111,032	73,315	4,144	42,643	2,162,856	9,060,052	5,915,863	3,545,728	1,020,632	1,349,525	3,144,169			
224,359	308	2,401	62,110	28,122	3,481,180	1,337,590	1,041,647	33,049	262,894	2,143,590			
24,878			2,203		2,593,961	2,138,940	1,918,183		220,757	455,021			
263		587		110,211	1,286,723	343,464	14,058	128,963	200,443	943,259			

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$63,865	\$162,272	-----	\$346,197	\$1,337,160	\$6,835,850	\$5,766,655	\$4,292,780	\$224,732	\$1,249,143	\$1,069,225	-----	\$224,754	\$1,293,979	20
102,758	226,559	\$3,463	147,609	1,203,718	9,693,381	6,501,242	5,346,683	561,269	593,290	3,192,139	\$23,331	-----	3,168,808	21
95,236	226,559	1,050	81,935	1,203,718	6,615,503	4,217,003	3,335,126	561,269	320,608	2,398,500	-----	-----	-----	
7,522	-----	2,413	65,674	-----	3,077,878	-----	2,011,557	-----	272,632	793,639	-----	-----	-----	
120,920	325,896	3,885	168,866	808,521	8,763,608	6,237,899	4,058,472	588,636	1,590,791	2,525,709	209,176	-----	2,316,533	22
42,581	325,896	3,885	134,663	722,334	6,136,274	4,237,569	2,320,776	378,880	1,537,913	1,898,705	-----	-----	-----	
7,646	-----	-----	23,747	-----	2,092,651	1,581,743	1,560,474	-----	21,269	510,908	-----	-----	-----	
70,693	-----	-----	10,456	86,187	534,683	418,587	177,222	209,756	31,609	116,096	-----	-----	-----	
435,606	135,526	5,680	42,832	39,278	7,669,315	5,022,304	4,803,812	21,990	196,502	2,647,011	568,094	-----	1,778,917	23
420,131	135,526	174	29,457	39,278	5,758,282	3,471,502	3,309,357	21,990	140,155	2,286,780	-----	-----	-----	
15,475	5,606	5,606	13,595	-----	1,911,033	1,550,802	1,494,455	-----	56,347	360,231	-----	-----	-----	
257,177	118,925	26,930	121,030	39,376	5,758,822	5,085,676	4,507,261	30,036	548,379	673,146	-----	683,258	1,356,404	24
253,131	118,925	26,930	121,030	39,376	4,280,351	3,644,121	3,074,859	30,036	539,226	636,233	-----	-----	-----	
4,046	-----	-----	-----	-----	1,478,468	1,441,555	1,432,402	-----	9,153	36,913	-----	-----	-----	
95,983	189,486	283	113,028	797,568	9,081,575	6,174,794	4,934,702	342,413	897,679	2,906,781	1,326,369	-----	1,580,412	25
95,983	189,486	283	112,996	797,568	8,905,954	5,999,173	4,759,081	342,413	897,679	2,906,781	-----	-----	-----	
-----	-----	-----	32	-----	175,621	175,621	175,621	-----	-----	-----	-----	-----	-----	
185,367	199,209	30,265	410,553	873,410	7,006,179	5,417,985	4,285,993	335,731	706,261	1,678,194	478,416	-----	1,199,778	26
196,195	134,611	46,698	70,245	477,335	6,545,415	4,712,873	3,628,868	385,130	698,875	1,632,542	815,047	-----	1,017,495	27
99,095	7,507	536	116,061	680,482	6,499,003	4,300,624	3,468,922	250,081	581,621	2,198,379	506,907	-----	1,691,472	28
151,033	11,532	4,432	270,716	665,270	6,183,526	4,450,434	3,236,457	395,438	818,539	1,733,092	963,962	-----	769,130	29
137,805	11,532	2,342	245,297	665,270	4,724,491	3,177,803	2,017,776	395,438	764,589	1,546,688	-----	-----	-----	
13,248	2,090	2,090	25,419	-----	1,459,035	1,272,631	1,218,681	-----	53,950	186,404	-----	-----	-----	
52,922	28,759	-----	9,852	70,125	5,497,737	3,909,458	3,372,647	74,179	462,632	1,538,279	-----	48,612	1,636,891	30
51,921	28,759	-----	9,738	70,125	3,925,058	2,454,306	1,972,088	74,179	408,039	1,470,752	-----	-----	-----	
1,001	-----	-----	114	-----	1,570,788	1,453,261	1,400,559	-----	52,702	117,527	-----	-----	-----	
-----	-----	-----	-----	-----	1,891	1,891	1,891	-----	1,891	-----	-----	-----	-----	
82,505	2,368	8,576	195,008	602,265	5,727,974	3,411,806	2,597,062	239,583	575,161	2,316,168	1,159,445	-----	1,156,723	31
64,098	2,368	8,197	188,323	602,265	4,098,713	2,294,624	1,567,030	239,583	488,011	1,804,069	-----	-----	-----	
18,407	-----	379	36,685	-----	1,629,261	1,117,182	1,030,032	-----	87,150	512,079	-----	-----	-----	
85,362	40,180	1,008	6,107	505,365	3,787,674	2,928,164	2,498,674	218,834	210,656	859,710	-----	30,990	890,700	32
86,295	5,268	2,814	32,093	40,023	2,214,843	1,950,483	1,485,099	28,746	436,638	264,360	-----	8,873	273,233	33
55,201	242,959	1,218	79,803	880,805	4,307,307	3,444,837	2,329,378	272,662	842,797	862,470	-----	101,071	963,541	34
45,296	242,959	387	30,193	4,470	2,623,001	1,882,237	1,440,859	5,937	435,441	740,764	-----	-----	-----	
9,905	-----	831	7,545	-----	980,726	957,246	887,946	-----	69,300	3,450	-----	-----	-----	
-----	-----	-----	42,065	876,835	723,580	605,334	573	266,725	338,056	118,226	-----	-----	-----	
293,022	20,430	1,809	245,286	506,569	5,093,110	3,909,282	3,244,045	113,964	551,273	1,183,828	-----	99,598	1,283,426	35
71,213	114,513	339	153,665	914,491	5,503,043	3,251,210	2,164,509	437,197	649,504	2,251,833	1,405,444	-----	846,389	36
36,504	-----	516	54,292	390,194	4,709,047	3,171,387	2,586,873	123,653	460,861	1,537,660	612,821	-----	924,839	37
36,504	-----	516	54,292	390,194	4,604,526	3,068,866	2,482,352	123,653	460,861	1,537,660	-----	-----	-----	
-----	-----	-----	-----	-----	104,521	104,521	104,521	-----	-----	-----	-----	-----	-----	

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
			(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 8)	(Table 8)	(Table 8)
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.												
38	New Haven, Conn.....	\$3,087,639	\$2,380,538	\$58,115	\$38,301	\$205,108	\$15,817	\$100,265	\$31,149	\$94,468	\$6,630	\$9,577
	City corporation.....	3,023,046	2,319,695	58,115	38,301	205,108	15,817	100,265	31,149	92,524	6,630	9,577
	Westville school district.....	54,946	51,787							1,944		
	Borough of Fairhaven, East.....	9,648	9,356									
39	Memphis, Tenn.....	3,179,446	1,901,574			90,624	12,236	226,468	68,653	271,366	350	
40	Scranton, Pa.....	2,079,351	1,381,598		44,431	258,447	9,446	165,558	16,065	102,346		7,560
	City corporation.....	1,229,255	685,967		24,431	258,447	9,446	165,558	16,065			
	School district.....	850,096	695,631		20,000					102,346		7,560
41	Spokane, Wash.....	3,764,537	1,754,535			82,758	5,101	767,912	16,118	473,127	2,880	4,666
	City corporation.....	2,699,786	1,163,781			82,758	5,101	767,912	16,114	12,628	2,850	4,666
	School district.....	1,064,751	590,754						4	460,499	30	
42	Paterson, N. J.....	2,478,212	1,648,311	12,662	7,000	186,864	15,186	101,995	9,880	331,965	240	3,616
43	Fall River, Mass.....	3,002,320	2,145,189	129,930	59,680	150,617	1,262	31,391	7,853	5,188	533	
44	Grand Rapids, Mich.....	3,191,611	1,951,223			87,837	16,969	376,853	7,090	252,087		
	City corporation.....	2,100,240	1,127,608			87,837	16,969	376,853	7,090	7,788		
	School district.....	1,091,371	823,615							244,299		
45	Dayton, Ohio.....	2,787,336	1,873,301	2,622		129,923	21,256	237,490	8,977	52,706	57	7,976
	City corporation.....	2,018,979	1,194,531	2,622		129,923	21,256	237,490	8,977		5	146
	School district.....	768,357	678,770							52,706	52	7,830
46	Dallas, Tex.....	3,616,060	2,287,962			83,518	881	456,825	50,825	184,471	13	
47	San Antonio, Tex.....	2,629,430	2,281,956			50,102	14,083		12,238	173,702		
	City corporation.....	1,808,463	1,646,602			50,102	14,083		12,238			
	School district.....	820,967	635,354							173,702		
48	Bridgeport, Conn.....	2,524,846	1,929,318	24,394	52,072	178,087	16,581	134,488	16,466	72,493	5,500	7,694
49	Nashville, Tenn.....	2,350,992	1,195,380			169,283	6,363	105,334	13,559	358,994		507
50	New Bedford, Mass.....	3,265,446	2,163,399	205,212	48,686	107,182	1,207	135,616	4,833	20,387		
51	Salt Lake City, Utah.....	3,465,725	1,674,178			331,139	25,335	723,198	6,143	353,126	1,950	6,845
	City corporation.....	2,451,690	1,027,447			331,139	25,335	723,198	6,143		1,950	
	School district.....	1,014,035	646,731							353,126		6,845
52	Lowell, Mass.....	2,426,820	1,705,031	115,521	39,816	120,045	1,151	42,711	5,691	14,418		
53	Cambridge, Mass.....	3,655,932	2,610,467	233,721	41,170	5,184	5,576	47,853	3,156	8,209	5,060	
54	Trenton, N. J.....	2,420,115	1,215,479	14,528	18,652	141,498	10,138	163,757	9,717	308,296	153	4,634
55	Hartford, Conn.....	3,875,885	2,157,918	650,086	51,791	81,357	2,002	145,624	16,798	62,565	11,110	2,377
	City corporation.....	3,297,245	1,653,156	650,086	51,791	81,357	2,002	145,624	16,798			
	School district.....	578,640	504,762							5,201	11,110	2,377
										57,364		
56	Houston, Tex.....	3,358,746	2,353,465			52,984	5,499	6,336	18,929	180,143	252,706	
57	Tacoma, Wash.....	3,444,165	1,385,928			59,662	2,357	594,501	15,674	381,179	250	3,804
	City corporation.....	2,541,633	893,324			59,662	2,357	594,501	15,611			
	School district.....	786,585	400,685							381,179		
	Park district.....	115,947	91,919						63		250	
58	Reading, Pa.....	1,465,530	907,080		27,299	80,862	3,547	29,294	1,555	73,379	600	7,866
	City corporation.....	1,070,583	610,044		17,947	80,862	3,547	29,294	1,555			
	School district.....	394,947	297,036		9,352					73,379	600	7,866
59	Youngstown, Ohio.....	2,441,059	1,630,189			109,755	2,369	390,403	16,953	43,818	2,840	8,730
	City corporation.....	1,642,529	799,707			109,755	2,369	390,403	16,953			
	School district.....	798,530	730,482							43,818	2,840	8,730
60	Camden, N. J.....	1,887,845	898,355	14,552	8,573	143,295	10,018	118,650	3,746	211,655	376	2,851
61	Albany, N. Y.....	3,246,727	1,976,764	83,788		133,708	5,189	455,362	2,185	47,473	1,028	10,553
62	Springfield, Mass.....	4,181,862	2,924,793	205,468	65,238	126,384	5,890	65,224	8,402	13,075	20,668	
63	Lynn, Mass.....	2,613,325	1,674,681	118,499	52,109	112,874	1,085	51,132	10,313	3,325	15,150	

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 96.

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916—Continued.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.					Excess of government cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general depart- ments.	From highway privi- leges.	From rents.	From Interest.	From earnings of public service enter- prises.	Total.	For expenses and interest.			For outlays. ¹		Govern- mental cost pay- ments.	Payments for ex- penses and interest.	
						Total.	Expenses of general depart- ments.	Expenses of public service enter- prises.						Interest.
(Table 9)	(Table 10)	(Table 10)	(Table 10)	(Table 11)			(Table 12)	(Table 15)	(Table 17)	(Table 18)			

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.

\$104,037	\$4,376	\$782	\$35,997	\$2,179	\$3,449,561	\$2,559,736	\$2,386,926	\$2,080	\$170,730	\$889,825	\$361,922	.....	\$527,903	38
103,561 476	3,736 348 292	501 281	35,888 109	2,179	3,369,119 70,651 9,791	2,495,699 54,350 9,687	2,327,960 49,332 9,634	2,080	165,659 5,018 53	873,420 16,301 104	.....	.....	.....
117,599	1,551	10,112	25,112	453,801	3,804,888	2,837,275	1,966,289	242,808	628,178	967,613	625,442	.....	342,171	39
21,664	11,950	3,141	56,570	575	2,161,392	1,733,834	1,550,854	.....	182,980	417,558	72,041	.....	345,517	40
16,482 6,182	11,950	3,141	37,193 19,377	575	1,321,483 829,909	948,213 785,621	840,299 710,555	.....	107,914 75,066	373,270 44,288	.....	.....	.....
180,000	36,750	60	17,313	423,317	2,979,240	2,625,509	1,857,082	130,266	638,161	353,731	.....	\$785,297	1,139,028	41
166,536 13,464	36,750	60	17,313	423,317	2,022,718 956,622	1,700,307 925,202	1,050,851 806,231	130,266	519,190 118,971	322,411 31,320	.....	.....	.....
67,923	81,933	595	59,926	116	2,736,963	1,927,709	1,615,914	845	310,950	809,254	258,751	.....	550,503	42
60,703	11,592	2,421	121,822	274,739	3,253,071	2,359,122	1,863,571	157,979	317,572	893,949	250,751	.....	643,198	43
117,055	14,677	112	28,472	339,736	3,183,155	2,253,932	1,679,665	168,546	205,521	929,223	.....	8,456	937,679	44
104,891 12,164	14,677	.....	17,291 11,181	339,736	2,038,078 1,145,077	1,427,424 826,508	1,096,758 783,107	168,546	162,120 43,401	610,654 318,569	.....	.....	.....
95,822	38,198	3,303	75,809	239,896	3,114,605	2,179,196	1,732,274	115,451	331,471	935,409	327,269	.....	608,140	45
88,070 7,752	38,198	3,303	54,562 21,247	239,896	2,309,457 805,148	1,489,771 689,425	1,069,628 662,646	115,451	304,692 26,779	819,686 115,723	.....	.....	.....
73,192	28,601	.....	94,899	354,873	4,074,923	2,224,963	1,733,427	170,685	320,851	1,849,960	458,863	.....	1,391,097	46
36,894	5,657	.....	40,922	13,876	3,713,705	1,851,540	1,518,317	10,907	322,316	1,862,165	1,084,275	.....	777,890	47
33,601 3,293	5,657	.....	32,304 8,618	13,876	2,911,809 801,896	1,281,799 569,741	972,472 545,845	10,907	298,420 23,896	1,630,010 222,155	.....	.....	.....
37,831	.....	.....	49,884	38	3,132,420	1,953,023	1,813,752	.....	139,271	1,179,397	607,574	.....	571,823	48
46,507	70,981	.....	39,154	344,930	2,690,111	1,937,296	1,468,528	116,010	352,758	752,815	339,119	.....	413,696	49
99,691	12,981	.....	95,087	371,165	3,231,941	2,386,123	1,786,301	158,684	441,138	845,818	.....	33,505	879,323	50
31,323	2,033	4,924	6,416	299,115	4,583,598	2,358,555	1,780,734	170,520	407,301	2,225,043	1,117,873	.....	1,107,170	51
28,727 2,696	2,033	4,924	1,679 4,737	299,115	3,481,437 1,102,161	1,453,239 905,316	944,684 895,050	170,520	338,035 69,266	2,028,198 196,845	.....	.....	.....
61,448	16,445	.....	67,870	237,173	2,324,908	1,991,484	1,630,664	167,316	193,504	333,424	.....	101,912	435,336	52
139,884	14,629	2,680	199,182	439,661	3,603,591	2,975,906	2,221,870	176,560	577,476	627,685	.....	52,841	680,026	53
59,202	43,553	2,417	94,770	333,321	2,694,141	2,042,818	1,490,925	217,338	344,555	651,323	274,026	.....	377,297	54
104,764	31,256	9,758	114,420	434,059	4,684,922	2,950,235	2,328,492	183,502	438,241	1,734,687	809,037	.....	925,650	55
96,195 8,569	31,256	7,773 1,965	108,460 8,960	434,059	3,825,412 859,510	2,269,979 680,256	1,746,318 682,174	183,502	340,159 98,082	1,555,433 179,254	.....	.....	.....
90,773	128,227	4,569	33,832	231,783	3,796,104	2,234,563	1,564,658	104,699	565,216	1,561,541	437,358	.....	1,124,183	56
35,769	27,624	2,361	35,890	899,176	2,963,286	2,318,822	1,360,265	345,374	613,183	644,464	.....	480,879	1,125,343	57
8,560 3,494 23,715	27,624	2,361	34,653 1,227	899,176	2,017,865 843,562 101,859	1,584,165 659,664 74,993	677,994 607,278 74,993	345,374	560,797 52,386	433,700 183,898 26,866	.....	.....	.....
23,404	37,255	.....	26,319	247,070	1,522,891	1,159,334	976,279	110,609	72,446	363,557	57,361	.....	308,196	58
19,214 4,190	37,255	.....	23,785 2,524	247,070	1,116,016 406,875	771,473 387,861	604,153 372,121	110,609	56,706 15,740	344,543 19,014	.....	.....	.....
27,836	940	2,043	51,385	253,798	3,181,967	1,591,701	1,221,390	113,923	256,388	1,590,266	740,908	.....	849,358	59
22,331 5,505	940	2,043	41,390 9,995	253,798	2,325,345 856,622	1,002,972 588,729	677,697 545,993	113,923	211,352 45,036	1,322,373 267,893	.....	.....	.....
26,720	64,444	502	66,776	317,332	2,191,408	1,770,496	1,383,748	105,305	281,443	420,912	303,563	.....	117,349	60
51,003	471	2	67,045	412,156	4,283,223	2,377,687	1,797,232	210,509	369,946	1,905,536	1,036,496	.....	869,040	61
140,983	21,454	3,182	56,658	524,443	4,302,044	3,136,046	2,561,252	206,097	368,697	1,165,998	120,182	.....	1,045,816	62
120,135	34,336	187	69,582	349,897	2,711,744	2,012,275	1,566,015	173,274	272,986	699,469	98,419	.....	601,050	63

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
			(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 8)	(Table 8)	(Table 8)
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.												
64	Des Moines, Iowa.....	\$2,151,641	\$1,897,878	.....	.....	\$21,597	\$16,870	\$18,113	\$23,623	\$46,788	\$220	\$2,073
	City corporation.....	1,104,231	915,713	.....	.....	21,597	16,870	18,113	23,623	.....	220	2,073
	School district.....	1,047,410	982,165	.....	.....	.....	.....	.....	.....	46,788	.....	.....
65	Fort Worth, Tex.....	1,970,556	1,303,918	.....	.....	35,003	7,706	198,949	12,705	94,615	.....	.....
66	Lawrence, Mass.....	1,789,040	1,265,754	\$105,512	\$11,744	123,986	1,172	35,468	4,549	6,948	1,000	.....
67	Kansas City, Kans.....	2,267,949	1,219,611	.....	.....	62,567	12,705	332,693	4,853	28,231	.....	.....
	City corporation.....	1,650,958	633,998	.....	.....	62,567	12,705	332,693	4,853	.....	.....	.....
	School district.....	616,991	585,613	.....	.....	.....	.....	.....	.....	28,231	.....	.....
68	Yonkers, N. Y.....	3,020,293	2,024,730	15,699	.....	98,381	6,123	435,377	2,401	55,550	607	11,882
69	Schenectady, N. Y.....	2,132,588	1,575,133	23,433	.....	95,529	4,241	165,043	4,066	41,410	274	2,350
70	Wilmington, Del.....	1,456,651	1,029,497	629	.....	2,308	6,910	36,662	22,134	37,600	7,843	5,605
71	Duluth, Minn.....	3,026,648	1,518,033	9,992	.....	157,635	30,925	518,322	20,596	87,793	444	10,971
	City corporation.....	2,265,249	874,699	3,831	.....	157,635	30,925	518,322	20,596	.....	294	739
	School district.....	761,399	643,334	6,161	.....	.....	.....	.....	.....	87,793	150	10,232
72	Oklahoma City, Okla.....	1,537,888	1,157,491	.....	.....	21,322	9,142	17,304	20,349	47,162	.....	.....
	City corporation.....	834,366	624,218	.....	.....	21,322	9,142	17,304	20,349	.....	.....	.....
	School district.....	603,522	533,273	.....	.....	.....	.....	.....	.....	47,162	.....	.....
73	Norfolk, Va.....	2,086,686	1,298,224	.....	7,034	311,175	3,912	.....	4,129	48,993	7,103	2,600
74	Elizabeth, N. J.....	1,629,896	930,576	6,399	18,310	150,110	2,558	126,668	3,085	250,753	55	2,159
75	Somerville, Mass.....	1,992,075	1,465,915	58,795	44,402	3,079	1,353	72,528	1,504	9,838	.....	.....
76	Waterbury, Conn.....	1,758,522	1,176,484	13,132	27,750	93,279	2,369	42,666	11,988	53,705	4,571	.....
	City corporation.....	1,720,870	1,146,629	13,132	27,750	91,614	2,369	42,666	11,988	48,360	4,571	.....
	School district.....	37,652	29,855	.....	.....	1,665	.....	.....	.....	5,345	.....	.....
77	St. Joseph, Mo.....	1,614,063	987,927	.....	.....	137,757	14,170	374,218	3,807	47,974	3,307	903
	City corporation.....	1,098,783	535,452	.....	.....	137,757	14,170	374,218	3,807	.....	3,307	903
	School district.....	515,300	452,475	.....	.....	.....	.....	.....	.....	47,974	.....	.....
78	Utica, N. Y.....	1,529,262	1,169,891	57,577	.....	106,317	3,149	91,143	2,196	40,637	4,224	7,191
79	Akron, Ohio.....	2,395,866	1,448,710	1,423	.....	89,933	13,949	401,537	18,908	42,632	35	686
	City corporation.....	1,771,344	881,788	1,423	.....	89,933	13,949	401,537	18,408	.....	35	686
	School district.....	624,522	566,922	.....	.....	.....	.....	.....	2,500	42,632	.....	.....
80	Troy, N. Y.....	2,025,066	1,429,793	33,248	.....	87,725	3,365	104,830	524	39,499	1,752	4,475
	City corporation.....	1,840,229	1,283,097	24,897	.....	87,725	3,365	104,830	524	30,074	1,752	4,475
	Lansingburgh school district.....	82,445	72,060	595	.....	.....	.....	.....	.....	9,425	.....	.....
	County supervisors' fund.....	102,392	94,636	7,756	.....	.....	.....	.....	.....	.....	.....	.....
81	Manchester, N. H.....	1,433,579	893,528	153,699	38,756	60,836	6,341	2,073	3,450	4,688	.....	.....
82	Hoboken, N. J.....	1,808,492	1,035,214	11,138	1,425	187,643	6,841	489	1,742	245,644	160	3,138
83	Wilkes-Barre, Pa.....	1,187,434	811,417	.....	28,427	79,212	9,307	120,399	2,679	49,222	.....	2,356
	City corporation.....	723,007	421,420	.....	13,126	79,212	9,307	120,399	2,679	.....	.....	.....
	School district.....	464,427	389,997	.....	15,301	.....	.....	.....	.....	49,222	.....	2,356
84	Fort Wayne, Ind.....	1,760,017	743,372	.....	24,210	63,882	3,086	397,619	3,231	116,717	.....	1,720
	City corporation.....	1,321,250	442,040	.....	15,450	63,882	3,086	397,619	3,231	.....	.....	1,720
	School district.....	438,767	301,332	.....	8,760	.....	.....	.....	.....	116,717	.....	.....
85	Erie, Pa.....	1,403,565	809,965	.....	15,844	67,665	5,776	76,077	6,557	52,085	6,000	.....
	City corporation.....	925,787	417,640	.....	(¹)	67,665	5,776	76,077	6,557	.....	.....	.....
	School district.....	477,778	392,325	.....	15,844	.....	.....	.....	.....	52,085	6,000	.....
86	Jacksonville, Fla.....	1,958,989	766,864	.....	.....	110,598	13,346	91,455	24,059	190,868	.....	.....
	City corporation.....	1,767,952	766,864	.....	.....	110,598	13,346	91,455	24,059	.....	.....	.....
	School district.....	191,037	.....	.....	.....	.....	.....	.....	.....	190,868	.....	.....
87	Evansville, Ind.....	1,341,198	801,716	.....	5,631	94,444	12,947	18,551	2,793	142,576	10,237	1,675
	City corporation.....	918,877	535,735	.....	3,175	94,444	12,947	18,551	2,793	.....	10,237	1,675
	School district.....	422,321	265,981	.....	2,756	.....	.....	.....	.....	142,576	.....	.....

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 96.

GENERAL TABLES.

147

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916—Continued.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.					Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	For expenses and interest.			For outlays. ¹		Governmental cost payments.	Payments for expenses and interest.	
						Total.	Expenses of general departments.	Expenses of public service enterprises.						Interest.
(Table 9)	(Table 10)	(Table 10)	(Table 10)	(Table 11)			(Table 12)	(Table 15)	(Table 17)	(Table 18)			

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

\$69,582	\$18,773	\$105	\$10,459	\$25,560	\$2,125,634	\$1,763,769	\$1,573,761	\$33,604	\$156,404	\$361,865	\$26,007	\$387,872	64
53,243	18,773	105	8,341	25,560	1,138,433	885,446	777,354	33,604	74,488	252,987			
16,339			2,118		987,201	878,323	796,407		81,916	108,878			
27,966		7,821	27,086	254,787	1,755,598	1,390,727	889,952	195,640	305,135	364,871	214,958	579,829	65
50,919	17,601	300	23,493	140,594	2,763,784	1,546,503	1,312,286	74,036	160,181	1,217,281	\$974,744	242,537	66
28,929	47,471	626	32,265	497,998	2,733,803	1,694,198	1,064,795	246,813	382,590	1,039,605	466,854	573,751	67
27,087	47,471	626	30,900	497,998	2,047,181	1,139,944	555,532	246,813	337,599	907,237			
1,842			1,305		686,622	554,254	509,203		44,991	132,368			
10,603	6,721	3,228	32,036	316,895	3,932,217	3,028,611	2,281,084	146,789	600,738	903,606	911,924	* 8,319	68
31,647	90		35,940	153,432	2,861,333	1,761,514	1,393,361	72,895	295,258	1,099,819	728,745	371,074	69
13,918	1,733	2,123	15,696	273,793	1,885,749	1,267,605	940,175	105,710	221,720	618,144	429,098	189,046	70
28,504	1,197		22,887	589,349	3,108,357	2,007,433	1,333,618	349,223	324,592	1,100,924	81,709	1,019,215	71
20,801	1,197		16,861	589,349	2,297,281	1,395,098	780,407	349,223	265,468	902,183			
7,703			6,026		811,076	612,335	553,211		59,124	198,741			
52,565	8,314		51,403	152,830	1,228,949	1,165,030	795,305	62,166	307,559	63,919	308,939	372,558	72
50,441	8,314		30,440	152,836	756,526	695,273	432,823	62,166	200,284	61,253			
2,124			20,903		472,423	469,767	362,483		107,275	2,666			
35,748	40,014	13,023	68,730	246,001	2,124,589	1,842,433	1,278,281	123,161	440,991	282,156	37,903	244,253	73
33,839	45,306	370	58,432	1,276	1,510,950	1,213,960	1,015,523	1,675	196,762	296,990	118,946	415,936	74
82,941	11,171		8,908	231,641	1,883,349	1,635,891	1,357,828	64,335	213,728	247,458	108,726	356,184	75
8,357	55,002	508	34,440	234,262	2,654,720	1,443,928	1,242,488	38,519	162,621	1,210,792	896,198	314,594	76
7,729	55,002	508	34,281	234,262	2,000,268	1,399,476	1,203,231	38,819	157,426	1,200,792			
628			159		54,452	44,452	39,257		5,195	10,000			
11,554	14,499	470	13,497	4,000	1,912,079	1,075,846	957,979	1,672	116,195	836,237	297,996	538,237	77
6,778	14,499		3,892	4,000	1,031,508	609,811	558,573	1,672	49,566	421,697			
4,776		470	9,605		880,571	466,035	399,406		66,629	414,536			
11,963	1		27,113	7,760	1,946,642	1,306,357	1,190,634		115,723	640,285	417,380	222,905	78
46,420	200	2,401	60,798	208,234	3,134,365	1,663,100	1,136,016	103,854	423,230	1,471,265	738,499	732,766	79
40,703	200	2,341	54,107	268,234	2,489,092	1,091,382	614,848	103,854	372,680	1,397,710			
5,717		60	6,091		645,273	571,718	521,168		50,550	73,555			
8,601	25,008		9,771	275,975	1,980,701	1,643,112	1,282,952	107,099	253,061	337,589	44,365	381,954	80
8,383	25,008		9,524	275,975	1,843,630	1,517,344	1,163,221	107,099	247,024	326,186			
118			247		82,037	78,537	72,500		6,037	3,500			
			55,134		55,134	47,231	47,231			7,903			
26,704	34,382	280	26,236	182,001	1,487,321	1,162,890	979,500	107,206	76,124	324,431	53,742	270,689	81
15,767	39,968		29,476	229,847	1,970,340	1,646,529	1,244,544	219,256	182,729	323,811	161,848	161,963	82
71,395	1,682		9,483	1,855	1,639,024	944,740	878,500	3,377	112,863	644,284	451,590	192,694	83
67,659	1,682		5,668	1,855	1,061,496	587,803	513,925	3,377	70,501	473,693			
3,736			3,815		577,628	406,937	364,575		42,362	170,591			
17,286	9,547	130	15,289	363,928	1,731,631	1,140,547	889,164	209,172	42,211	580,984	25,486	619,470	84
9,248	9,547	130	11,369	363,928	1,250,214	604,278	439,821	209,172	15,285	585,936			
8,038			3,920		481,317	476,269	449,343		26,926	5,048			
24,102	1,223		17,608	320,663	1,590,686	1,039,303	843,744	123,313	72,246	551,383	187,121	364,262	85
19,687	1,223		10,499	320,663	915,926	619,819	456,237	123,313	40,299	296,107			
4,415			7,109		674,760	419,484	387,507		31,977	255,276			
43,375	21,358		28,335	668,731	2,409,885	1,574,308	1,062,087	299,674	212,547	835,577	450,896	384,681	86
43,206	21,358		28,335	668,731	2,233,036	1,403,833	906,594	299,674	197,565	829,203			
169					176,849	170,476	155,493		14,982	6,374			
18,861	28,184	185	9,431	193,667	1,441,614	992,060	808,399	112,780	70,881	449,854	100,416	349,138	87
9,889	28,184	185	7,395	193,667	914,198	634,125	455,538	112,780	65,807	280,073			
8,972			2,036		827,416	357,935	352,861		5,074	169,481			

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

* Not reported separately.

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City numbers.	CITY AND DIVISION OF CITY'S GOVERNMENT	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
			(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 8)	(Table 8)	(Table 8)
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.												
88	East St. Louis, Ill.	\$1,169,335	\$628,633				\$208,332	\$6,010	\$202,732	\$1,989	\$23,760	\$1,401
	City corporation	753,056	248,628				208,332	6,010	202,732	1,966		1,401
	School district	345,510	318,621								23,760	
	Park district	65,769	61,384							23		
89	Harrisburg, Pa.	1,331,828	875,245		\$10,419	47,505	1,939	111,709	5,101	46,889		\$6,399
	City corporation	837,170	451,677		3,067	47,505	1,939	111,709	5,101			
	School district	494,658	423,568		7,352					46,889		6,399
90	Peoria, Ill.	1,520,937	992,186			204,532	12,930	203,776	1,197	29,338	5,740	7,898
	City corporation	920,209	451,523			204,532	12,930	203,776	1,197		5,740	1,581
	School district	488,162	430,975							29,338		6,317
	Pleasure driveway and park district	112,566	109,688									
91	Passaic, N. J.	1,130,933	654,062	\$5,614	1,324	76,903	11,446	76,303	6,532	187,022	1,477	1,031
92	Savannah, Ga.	1,489,021	717,625			203,757	3,934	53,673	14,998	238,773	20,735	
	City corporation	1,249,401	717,625			203,757	3,934	53,673	14,998		20,735	
	School district	239,620								238,773		
93	Bayonne, N. J.	1,697,701	899,285	2,690	(*)	60,372	6,021	81,819	5,654	276,856	2,069	834
94	Wichita, Kans.	1,518,559	978,262			20,970	5,638	445,573	10,722	14,074	15,000	
	City corporation	1,138,349	620,688			20,970	5,638	445,573	10,722		15,000	
	School district	380,210	357,574							14,074		
95	South Bend, Ind.	1,313,633	707,862		6,728	63,857	4,538	274,628	1,684	107,615	50	1,135
	City corporation	873,788	383,834		3,252	63,857	4,538	274,628	1,684		50	1,135
	School district	439,845	324,028		3,476					107,615		
96	Johnstown, Pa.	868,802	595,896		20,378	64,773	2,286	58,220	13,193	35,969	10,000	
	City corporation	499,358	235,825		11,378	64,773	2,286	58,220	13,169		10,000	
	School district	369,444	310,071		9,000				24	35,969		
97	Brookton, Mass.	1,693,062	1,095,521	145,494	38,012	5,053	612	59,205	10,048	4,295	378	
98	Sacramento, Cal.	2,153,924	1,182,973			137,109	3,318	310,556	15,896	239,449	630	3,512
	City corporation	1,646,191	909,696			136,995	3,318	310,556	15,896	9,093	625	3,512
	School district	507,733	273,277			114				230,356	5	
99	Terre Haute, Ind.	1,075,374	709,746		5,807	81,704	6,413	91,946	1,660	121,736	838	6,159
	City corporation	625,413	401,942		2,342	81,704	6,413	91,946	1,660		838	1,605
	School district	449,961	307,804		3,465					121,736		4,654
100	Holyoke, Mass.	2,059,483	987,712	156,158	21,088	78,438	542	10,916	7,771	5,619	1,687	
101	Portland, Me.	1,912,950	1,172,916		26,436	63,169	821	37,908	2,450	176,135	12,123	
	City corporation	1,563,658	1,152,496		26,436	63,169	821	33,350	2,450	176,135	12,123	
	Bridge district	23,516	20,420					1,613				
	Water district	295,776						2,945				
102	Allentown, Pa.	918,932	611,321		28,200	51,256	1,922	54,485	750	38,083		
	City corporation	556,393	306,237		11,200	51,256	1,922	54,485	750			
	School district	362,539	305,084		12,000					38,083		
103	El Paso, Tex.	1,403,665	847,946			54,885	20,301	63,414	19,541	87,894		
104	Charleston, S. C.	1,087,480	773,531		3,847	115,157	536	20,454	17,384	38,039	2,841	
	City corporation	950,962	684,972			115,157	166	20,454	17,384		2,841	
	School district	136,518	78,559		3,847		370			38,039		
105	Springfield, Ill.	1,263,241	807,127			125,256	3,511	105,080	2,587	26,805	11	1,263
	City corporation	757,228	344,318			125,256	3,495	98,797	2,583		11	1,268
	School district	385,804	351,120							26,805		
	Pleasure driveway and park district	120,209	111,689				16	6,283	4			
106	Canton, Ohio	1,130,634	667,641	602		60,495	2,418	192,702	1,716	26,255		3,286
	City corporation	784,538	365,546	602		60,495	2,418	192,702	1,716			3,286
	School district	346,096	302,095							26,255		
107	Chattanooga, Tenn.	874,989	569,469			53,312		49,148	6,691	139,216	1,038	
108	Pawtucket, R. I.	1,389,602	852,532		7,746	56,752	2,997	9,081	3,670	13,688		577
109	Altoona, Pa.	967,702	538,527		4,693	38,106	6,642	149,342	3,614	39,502		2,122
	City corporation	637,239	261,702		(*)	38,106	6,642	149,342	3,614			
	School district	330,463	276,825		4,693					39,502		2,122

* 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 96.

GENERAL TABLES.

149

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916—Continued.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of government- mental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general depart- ments. (Table 9)	From highway privi- leges. (Table 10)	From rents. (Table 10)	From interest. (Table 10)	From earnings of public service enter- prises. (Table 11)	Total.	For expenses and interest.			For outlays. ¹ (Table 18)	Government- mental cost pay- ments.		Payments for ex- penses and interest.		
						Total.	Expenses of general depart- ments. (Table 12)	Expenses of public service enter- prises. (Table 15)					Interest. (Table 17)	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.														
\$20,116	\$76,138		\$36	\$188	\$1,063,258	\$936,997	\$807,391	\$622	\$128,984	\$146,261		\$86,077	\$232,338	88
12,661	76,138			188	639,267	589,303	494,148	622	94,533	49,964				
3,129					364,728	289,272	273,516		15,756	75,456				
4,326			36		79,263	58,422	39,727		18,695	20,841				
11,340	32,272		23,858	159,152	1,487,564	1,022,641	831,474	59,501	131,666	464,923	\$155,736		309,187	89
8,921	32,272		15,827	159,152	961,481	571,441	425,356	59,501	86,584	390,040				
2,419			8,031		526,063	451,200	406,118		45,082	74,883				
31,416	2,728	\$4,996	20,230	3,970	1,711,770	1,182,855	1,096,543	9,828	75,984	529,415	190,833		338,582	90
26,266	2,728		5,946	3,970	912,733	660,775	595,053	9,828	55,894	251,958				
3,207	4,996		13,329		709,502	450,922	435,330		15,592	258,580				
1,923			955		89,535	70,658	66,160		4,498	18,877				
17,450	70,754	45	20,970		1,289,740	920,832	773,552		147,280	368,908	158,807		210,101	91
15,329		212	33,274	186,511	2,084,963	1,210,581	936,580	100,240	174,061	874,082	595,942		278,140	92
14,482		212	33,274	186,511	1,812,191	1,019,070	749,355	100,240	169,475	793,121				
847					272,772	191,811	187,225		4,586	80,961				
7,215	24,045	30	28,537	302,274	1,651,854	1,544,535	1,063,170	276,171	205,194	107,319	45,847	153,166		
12,161	4,761	1,159	8,253	1,786	937,554	821,394	618,690	6,053	196,651	116,160	581,005	697,165		
8,059	4,761	610	4,342	1,786	623,105	515,088	337,792	6,053	171,243	108,017				
4,102		549	3,911		314,449	306,306	280,898		25,408	8,143				
9,382	517		8,147	127,490	1,250,964	809,886	697,654	58,159	54,073	441,078	62,669	503,747		
6,002	517		6,801	127,490	806,148	400,448	316,141	58,159	26,148	405,700				
3,380			1,346		444,816	409,438	381,513		27,925	35,378				
36,581	6,802	220	23,492	992	1,089,144	696,150	643,197	735	52,218	392,994	220,342	172,652		
27,610	6,802	220	18,083	992	641,761	380,838	349,732	735	30,371	260,923				
8,971			6,409		447,383	315,312	293,465		21,847	132,071				
132,250	18,065		27,857	156,272	1,671,841	1,336,592	1,102,736	67,715	166,141	335,249	21,221	356,470		
12,933	2,753	6,606	27,845	210,344	3,368,381	1,444,518	1,243,798	87,301	113,419	1,923,863	1,214,457	709,406		
8,952	2,753	6,606	27,845	210,344	2,678,386	947,253	773,302	87,301	86,650	1,731,133				
3,981					689,995	497,265	470,496		26,769	192,730				
13,585	718	462	13,696	20,904	1,207,598	875,525	808,408	23,719	43,398	332,073	132,224	199,849		
4,368	718	30	11,043	20,904	648,207	485,241	430,765	23,719	30,757	162,966				
9,217	432		2,653		559,391	390,284	377,643		12,641	169,107				
29,767	5,508		49,021	705,256	2,153,639	1,651,778	1,074,595	413,360	163,823	501,861	94,156	407,705		
49,034	1,375	2,219	56,515	311,849	2,008,053	1,600,608	1,160,665	129,640	310,303	407,445	95,103	312,342		
49,000		1,706	38,885	37,087	1,617,007	1,340,822	1,157,238	52,245	131,339	276,185				
34	1,375		74		14,494	2,944	2,944		11,550					
	513		17,556	274,762	376,552	245,292	483	77,395	167,414	131,260				
3,625			13,499	120,791	1,094,861	671,672	560,061	65,208	46,403	423,189	175,929	247,260		
2,800			6,952	120,791	537,216	386,777	308,011	65,208	13,558	150,439				
825			6,547		557,645	284,895	252,050		32,845	272,750				
26,843	1,491	101	14,730	266,519	1,610,353	1,028,955	739,714	146,010	143,231	581,398	206,658	374,710		
11,938			36,085	67,668	1,172,557	973,362	796,568	7,354	169,440	199,195	85,077	114,118		
11,938			35,100	52,950	1,011,617	853,280	676,486	7,354	169,440	158,237				
			955	14,718	161,040	120,082	120,082			40,958				
17,734	9,695	60	9,329	154,768	1,233,854	871,809	719,722	87,137	64,950	362,045	29,387	391,432		
10,739	9,695	60	6,238	154,768	695,737	493,945	355,800	87,137	50,948	201,792				
4,788			3,091		452,919	314,596	308,734		6,862	138,323				
2,207					85,198	63,268	55,128		8,140	21,930				
13,510	1,903	105	40,181	119,820	2,472,267	898,808	643,810	62,896	192,102	1,573,459	1,341,633	231,826		
7,671	1,903	105	31,560	119,820	1,874,873	541,173	321,683	62,896	156,594	1,333,700				
5,839			8,621		597,394	357,635	322,127		35,508	239,759				
27,993	6,861	756	13,398	7,107	994,536	803,631	632,510	5,915	165,256	190,855	119,547	71,306		
46,961	20,363	1,126	68,553	305,336	1,723,443	1,229,824	871,275	79,712	278,837	493,619	333,841	159,778		
27,430	1,365	302	16,715	139,342	934,029	684,045	540,190	26,099	117,756	249,984	33,673	283,657		
20,876	1,365	122	16,123	139,342	620,333	373,962	251,194	26,099	96,669	246,371				
6,554		180	587		313,696	310,063	288,996		21,087	3,613				

¹ Not reported separately.

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
			(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 7)	(Table 8)	(Table 8)	(Table 8)
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.												
110	Covington, Ky.....	\$838,111	\$537,937	.....	.....	\$87,999	\$1,201	\$64,582	\$3,042	\$70,200	\$100	.....
111	Mobile, Ala.....	863,765	355,332	.....	.....	121,848	6,082	115,583	10,003	35,105	.....	.....
	City corporation.....	823,424	355,332	.....	.....	121,848	6,082	115,583	10,003	.....	.....	.....
	School district.....	40,341	.....	.....	.....	.....	.....	.....	.....	35,105	.....	.....
112	Berkeley, Cal.....	1,406,693	864,896	.....	.....	19,436	6,322	185,273	787	282,323	.....	.....
	City corporation.....	846,287	596,466	.....	.....	16,632	6,322	185,273	787	.....	.....	.....
	School district.....	560,406	268,430	.....	.....	2,804	.....	.....	.....	282,323	.....	.....
113	Sioux City, Iowa.....	1,601,100	990,708	.....	.....	70,768	6,007	264,141	11,870	24,518	50	\$983
	City corporation.....	1,037,629	458,287	.....	.....	70,768	6,007	264,141	11,870	575	50	983
	School district.....	563,471	532,421	.....	.....	.....	.....	.....	.....	23,943	.....	.....
114	Atlantic City, N. J.....	2,349,708	1,350,947	\$8,987	\$107	275,018	8,843	16,453	3,551	239,224	106	1,527
115	Saginaw, Mich.....	1,232,210	670,892	51	.....	49,290	5,248	154,803	1,983	138,187	.....	.....
	City corporation.....	854,315	433,772	51	.....	49,290	5,248	154,803	1,976	16,118	.....	.....
	School district.....	377,895	237,120	.....	.....	.....	.....	.....	7	122,069	.....	.....
116	Little Rock, Ark.....	894,343	403,055	.....	.....	75,363	12,061	212,513	15,436	85,849	601	.....
	City corporation.....	347,384	156,864	.....	.....	75,363	12,061	744	15,436	.....	601	.....
	School district.....	301,629	246,191	.....	.....	.....	.....	.....	.....	53,633	.....	.....
	Sewer and street improvement.....	245,330	.....	.....	.....	.....	.....	211,769	.....	32,216	.....	.....
117	Rockford, Ill.....	1,177,067	824,153	.....	.....	8,747	750	152,416	8,195	21,023	45	4,264
	City corporation.....	659,068	340,877	.....	.....	8,747	750	152,416	8,195	.....	45	1,114
	School district.....	463,396	431,248	.....	.....	.....	.....	.....	.....	21,023	.....	3,150
	Park district.....	54,603	52,028	.....	.....	.....	.....	.....	.....	.....	.....	.....
118	Binghamton, N. Y.....	1,246,001	838,413	16,707	.....	57,858	2,374	77,187	4,468	24,436	8,605	2,415
119	Pueblo, Colo.....	1,024,428	563,984	.....	.....	88,468	3,621	63,192	5,384	47,777	.....	.....
	City corporation.....	763,702	352,977	.....	.....	88,468	3,621	63,192	5,384	.....	.....	.....
	School district.....	260,726	211,007	.....	.....	.....	.....	.....	.....	47,777	.....	.....
120	New Britain, Conn.....	1,099,943	710,346	10,766	19,754	29,637	2,580	48,377	11,835	31,363	2,497	.....
121	Flint, Mich.....	1,042,405	543,001	.....	.....	3,770	4,163	152,932	4,981	56,932	14,262	.....
	City corporation.....	761,438	324,801	.....	.....	3,770	4,163	152,932	4,981	.....	14,262	.....
	School district.....	280,967	218,700	.....	.....	.....	.....	.....	.....	56,932	.....	.....
122	Tampa, Fla.....	1,204,533	731,006	.....	.....	80,846	3,300	79,798	19,727	171,282	.....	.....
	City corporation.....	1,032,853	731,006	.....	.....	80,846	3,300	79,798	19,727	.....	.....	.....
	School district.....	171,680	.....	.....	.....	.....	.....	.....	.....	171,282	.....	.....
123	San Diego, Cal.....	3,376,310	1,846,620	.....	.....	192,876	14,146	599,085	16,190	218,184	7,404	1,028
	City corporation.....	2,730,574	1,434,996	.....	.....	190,406	14,146	599,085	16,190	.....	7,404	1,028
	School district.....	645,736	411,624	.....	.....	2,470	.....	.....	.....	218,184	.....	.....
124	Springfield, Ohio.....	968,188	546,414	1,010	.....	27,139	978	165,672	3,512	12,886	41	3,641
	City corporation.....	796,582	398,639	1,010	.....	27,139	978	165,672	3,512	.....	41	.....
	School district.....	171,606	147,575	.....	.....	.....	.....	.....	.....	12,886	.....	3,641
125	York, Pa.....	590,998	414,493	.....	7,762	24,415	3,565	49,214	6,470	37,654	.....	.....
	City corporation.....	353,756	226,482	.....	3,488	24,415	3,565	49,214	6,459	.....	.....	.....
	School district.....	237,242	188,011	.....	4,274	.....	.....	.....	11	37,654	.....	.....
126	Lancaster, Pa.....	637,020	374,244	.....	2,259	32,818	5,120	1,965	482	36,626	152	.....
	City corporation.....	436,834	215,684	.....	(?)	32,818	5,120	1,965	482	1,927	152	.....
	School district.....	200,186	158,560	.....	2,259	.....	.....	.....	.....	33,699	.....	.....
127	Malden, Mass.....	1,168,140	803,228	57,823	25,000	770	525	47,497	679	2,646	1,025	.....
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.												
128	Augusta, Ga.....	\$1,103,092	\$518,904	.....	.....	\$161,576	\$7,401	\$11,967	\$10,472	\$132,442	.....	\$1,610
	City corporation.....	961,459	518,904	.....	.....	161,576	7,401	11,967	10,472	.....	.....	1,610
	School district.....	141,633	.....	.....	.....	.....	.....	.....	.....	132,442	.....	.....
129	Davenport, Iowa.....	1,114,412	820,927	.....	.....	60,355	2,772	165,331	4,425	19,075	.....	940
	City corporation.....	729,351	463,309	.....	.....	60,355	2,772	165,331	4,425	352	.....	940
	School district.....	385,061	357,618	.....	.....	.....	.....	.....	.....	18,723	.....	.....
130	Topeka, Kans.....	1,109,199	738,962	.....	.....	23,588	4,784	166,783	4,285	13,930	\$248	4,987
	City corporation.....	711,315	370,817	.....	.....	23,588	4,784	166,783	4,285	.....	27	.....
	School district.....	397,884	368,145	.....	.....	.....	.....	.....	.....	13,930	211	4,987

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 96.

GENERAL TABLES.

151

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916—Continued.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.					Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments.	From highway privileges.	From rents.	From interest.	From earnings of public service enterprises.	Total.	For expenses and interest.			For outlays. ¹		Governmental cost payments.	Payments for expenses and interest.	
						Total.	Expenses of general departments.	Expenses of public service enterprises.						Interest.
(Table 9)	(Table 10)	(Table 10)	(Table 10)	(Table 11)			(Table 12)	(Table 15)	(Table 17)	(Table 18)			

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.

\$5,924	\$9,150	\$252	\$479	\$157,245	\$938,793	\$815,188	\$621,709	\$67,843	\$126,136	\$123,605	\$682	\$122,923	110
23,344	9,549	1,692	6,901	178,326	873,755	761,563	495,918	80,175	185,470	112,192	9,990	102,202	111
18,108	9,549	1,692	6,901	178,326	742,968	632,004	367,096	80,175	184,733	110,964			
5,236					130,787	129,559	128,822		737	1,228			
18,716	18,841	4,240	4,386	1,473	1,603,616	1,034,085	933,527	8,768	91,790	599,531	196,923	372,608	112
15,887	18,841	220	4,386	1,473	1,066,940	517,004	441,277	8,768	66,959	549,936			
2,829	4,020				536,676	517,081	492,250		24,851	19,595			
33,441	28,510	2,365	4,052	163,682	1,634,003	940,704	798,326	56,241	86,137	593,299	\$67,097	660,396	113
27,125	28,510	2,365	3,261	163,682	1,039,699	519,393	399,481	56,241	63,671	520,306			
6,316			791		494,304	421,311	398,845		22,466	72,993			
31,631	31,274	436	135,838	225,866	2,483,479	1,965,417	1,440,807	82,865	441,745	518,063	133,771	384,291	114
31,670	2,932	280	28,863	147,806	1,064,193	810,969	668,708	67,619	74,642	253,224	168,017	421,241	115
22,548	2,932		19,771	147,806	715,330	484,550	343,364	67,619	73,567	230,780			
9,322		280	9,097		348,863	326,419	325,344		1,075	22,444			
54,921	21,398	1,146	1,229	10,771	745,917	648,307	568,417	13,058	66,832	97,610	148,426	246,036	116
53,000	21,398	1,146		10,771	370,719	361,111	344,242	13,058	3,811	9,608			
1,291			514		231,023	231,023	217,744		13,279	88,002			
630			715		144,175	56,173	6,431		49,742				
31,495	7,856		1,696	116,427	1,354,289	828,438	686,754	64,817	76,867	525,851	177,222	348,629	117
21,823	7,856		818	116,427	828,730	424,895	304,370	64,817	83,708	403,835			
7,285			690		462,759	373,918	353,861		15,057	88,841			
2,387			168		62,800	29,625	21,623		8,102	33,175			
47,066	410		20,097	145,945	1,710,972	918,913	739,600	103,964	75,359	792,059	464,971	327,088	118
5,435	4,868		5,583	236,116	1,036,306	846,196	564,474	126,920	154,802	190,112	11,880	178,232	119
3,493	4,868		5,583	236,116	778,161	594,949	338,378	126,920	129,651	183,212			
1,942					258,147	251,247	226,096		25,151	6,900			
47,281		1,239	26,106	158,162	1,147,244	796,619	616,612	35,366	144,641	350,625	47,301	303,324	120
63,391			18,136	180,837	1,333,208	735,681	484,610	174,029	77,042	597,527	290,803	306,724	121
58,890			17,302	180,837	1,033,338	501,798	265,652	174,029	62,117	531,540			
4,501			834		299,870	233,853	218,958		14,925	65,987			
61,056	40,797	25	12,032	4,664	1,440,682	902,922	728,834	3,528	170,560	537,760	236,149	301,611	122
60,658	40,797	25	12,032	4,664	1,221,713	751,142	589,473	3,528	158,141	470,571			
398					218,969	151,780	139,361		12,419	67,189			
59,219	26,634	148	4,220	390,356	4,213,381	2,259,197	1,448,095	287,414	523,688	1,954,184	837,071	1,117,113	123
45,761	26,634	148	4,220	390,356	3,405,728	1,630,346	914,493	287,414	478,439	1,725,382			
13,458					807,653	678,851	533,602		45,249	228,802			
43,750	3,681		39,014	120,450	1,252,179	766,450	596,252	42,437	127,761	485,729	283,991	201,738	124
33,502	3,681		36,758	120,450	926,840	488,711	339,862	42,437	106,412	438,129			
6,248			2,256		325,339	277,739	256,390		21,349	47,600			
6,025	16,114	180	24,773	333	773,635	444,188	368,195	600	57,393	329,447	182,637	146,810	125
3,089	16,114	180	20,417	333	517,720	247,531	201,457	600	45,474	270,189			
2,936			4,356		255,915	196,657	184,738		11,919	59,268			
7,041	3,600		7,190	166,623	668,661	563,072	407,613	106,009	49,450	105,889	31,641	73,948	126
2,797	3,600		5,766	166,623	435,280	365,601	228,450	106,009	31,142	69,679			
4,244			1,424		233,381	197,471	179,163		18,306	35,910			
58,208	8,738	396	40,872	120,833	1,168,866	982,783	791,166	44,607	147,010	186,083	726	185,357	127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$49,760	\$14,371	\$1,839	\$3,519	\$189,241	\$1,578,195	\$955,800	\$732,480	\$56,282	\$167,058	\$622,395	\$475,103	\$147,292	128
44,088	14,371	1,839		189,241	1,429,615	807,220	590,509	56,282	160,429	622,395			
5,672			3,519		148,580	148,580	141,951		6,629				
23,906			10,385	6,296	1,131,738	785,859	746,305	541	39,013	345,879	17,326	328,553	129
16,921			8,650	6,296	718,835	431,520	405,465	541	25,514	287,315			
6,985			1,735		412,903	354,339	340,840		13,499	58,564			
21,203	6,713		13,736	109,980	1,114,313	731,037	571,351	46,171	113,515	383,276	5,114	378,162	130
12,365	6,713		11,963	109,980	706,605	407,280	272,186	46,171	88,903	299,345			
8,838			1,778		407,708	323,777	299,165		24,612	83,931			

¹ Not reported separately.

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.												
131	Salem, Mass.....	\$993,721	\$637,842	\$63,319	\$17,600	\$2,030	\$409	\$14,345	\$4,003	\$26,184	\$37,867	.....
132	Haverhill, Mass.....	1,221,569	776,768	69,382	31,963	67,089	666	32,739	1,795	2,445	355	.....
133	Kalamazoo, Mich.....	887,262	604,910	.....	.....	4,781	3,904	66,900	1,120	78,560	.....	.....
	City corporation.....	484,928	286,280	.....	.....	4,781	3,904	66,900	1,120	.....	.....	.....
	School district.....	402,334	318,630	.....	.....	.....	.....	.....	.....	78,560	.....	.....
134	Bay City, Mich.....	932,391	529,670	.....	.....	27,434	144	64,992	219	108,775	.....	.....
	City corporation.....	677,162	391,238	.....	.....	27,434	144	64,992	219	786	.....	.....
	School district.....	255,229	138,432	.....	.....	.....	.....	.....	.....	107,989	.....	.....
135	McKeesport, Pa.....	843,132	534,704	.....	8,499	33,642	540	51,825	9,898	31,502	25	.....
	City corporation.....	523,340	275,275	.....	.....	33,642	540	51,825	9,898	.....	25	.....
	School district.....	319,792	259,429	.....	8,499	.....	.....	.....	.....	31,502	.....	.....
136	Lincoln, Nebr.....	1,338,172	813,765	.....	7,558	59,114	2,518	199,996	3,499	26,842	23,500	.....
	City corporation.....	826,371	385,771	.....	7,558	5,309	2,518	199,996	2,341	5,610	23,500	.....
	School district.....	499,766	416,131	.....	.....	53,805	.....	.....	1,158	21,232	.....	.....
	Sanitary district.....	12,035	11,863	.....	.....	.....	.....	.....	.....	.....	.....	.....
137	Racine, Wis.....	873,988	518,965	43,139	.....	141,879	2,668	57,835	3,254	64,558	97	\$4,395
138	Macon, Ga.....	1,135,395	395,985	.....	.....	89,749	1,777	101,667	16,088	239,544	27,005	.....
	City corporation.....	892,218	395,985	.....	.....	89,749	1,777	101,667	16,088	.....	27,005	.....
	School district.....	243,179	.....	.....	.....	.....	.....	.....	.....	239,544	.....	.....
139	Pasadena, Cal.....	1,958,020	907,707	.....	.....	9,633	7,917	235,572	4,769	206,259	1,227	.....
	City corporation.....	1,446,969	606,410	.....	.....	9,633	7,917	235,572	4,769	.....	887	.....
	School district.....	511,051	301,297	.....	.....	.....	.....	.....	.....	206,359	340	.....
140	Superior, Wis.....	1,052,124	664,524	13,562	.....	113,533	1,879	200,717	6,804	37,582	55	1,055
141	Huntington, W. Va.....	764,544	470,132	.....	7,926	8,449	3,470	223,875	11,345	15,212	.....	.....
	City corporation.....	546,067	269,316	.....	7,926	8,449	3,470	223,875	11,345	.....	.....	.....
	School district.....	218,477	200,816	.....	.....	.....	.....	.....	.....	15,212	.....	.....
142	Chelsea, Mass.....	917,227	612,647	45,680	16,702	32,775	1,842	16,467	1,759	129	25	.....
143	Woonsocket, R. I.....	764,664	468,480	36	5,953	45,408	1,752	14,779	1,053	11,296	883	824
144	Wheeling, W. Va.....	773,029	516,165	.....	2,506	16,784	10,316	6,579	12,923	15,227	.....	.....
	City corporation.....	478,288	242,612	.....	2,506	16,784	10,316	6,579	12,919	.....	.....	.....
	School district.....	294,741	273,553	.....	.....	.....	.....	.....	.....	15,227	.....	.....
145	Newton, Mass.....	1,973,961	1,357,713	140,493	21,068	1,061	426	67,891	1,946	26,963	.....	.....
146	Butte, Mont.....	1,221,463	590,407	.....	32,552	85,391	11,564	261,290	33,933	154,738	2,060	.....
	City corporation.....	857,015	382,673	.....	32,552	85,391	11,564	261,290	33,933	.....	2,060	.....
	School district.....	364,448	207,734	.....	.....	.....	.....	.....	.....	154,738	.....	.....
147	Montgomery, Ala.....	732,513	283,949	.....	.....	109,969	7,124	129,053	15,222	34,368	1,000	.....
148	Muskogee, Okla.....	577,629	423,765	.....	.....	5,008	1,958	.....	10,547	18,104	.....	.....
	City corporation.....	398,763	274,201	.....	.....	5,008	1,958	.....	10,543	.....	.....	.....
	School district.....	178,866	149,564	.....	.....	.....	.....	.....	.....	18,104	.....	.....
149	Roanoke, Va.....	561,391	359,146	.....	8,040	97,205	4,176	18,616	16,827	19,680	.....	.....
150	West Hoboken, N. J.....	597,528	297,866	8,507	1,000	55,584	2,466	49,725	462	150,959	.....	873
151	Galveston, Tex.....	1,352,592	669,532	.....	.....	28,535	17,693	42,341	3,033	227,786	.....	.....
	City corporation.....	1,208,597	593,281	.....	.....	28,535	17,693	42,341	3,033	167,782	.....	.....
	School district.....	143,995	76,251	.....	.....	.....	.....	.....	.....	60,034	.....	.....
152	East Orange, N. J.....	1,274,144	754,459	3,231	7,080	19,372	7,358	39,716	1,012	165,159	28,650	1,769
153	Fitchburg, Mass.....	1,106,693	748,411	61,229	17,792	42,076	443	30,040	3,006	1,802	250	.....
154	Chester, Pa.....	490,105	312,983	.....	14,000	21,721	5,865	56,439	2,016	30,285	3,550	1,579
	City corporation.....	310,248	199,817	.....	.....	21,721	5,865	56,439	2,016	.....	3,550	.....
	School district.....	169,857	113,166	.....	14,000	.....	.....	.....	.....	30,285	.....	1,579
155	New Castle, Pa.....	560,631	417,476	.....	.....	11,545	1,831	74,174	2,887	26,272	.....	.....
	City corporation.....	334,489	228,785	.....	.....	11,545	1,831	74,174	2,874	.....	.....	.....
	School district.....	226,142	188,691	.....	.....	.....	.....	.....	13	26,272	.....	.....

* 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 96.

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916—Continued.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments. (Table 9)	From highway privileges. (Table 10)	From rents. (Table 10)	From interest. (Table 10)	From earnings of public service enterprises. (Table 11)	Total.	For expenses and interest.			For outlays. ¹ (Table 18)	Governmental cost payments. (Table 12)		Payments for expenses and interest. (Table 15)		
						Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)					Interest. (Table 17)	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.														
\$49,447	\$5,335	\$764	\$17,741	\$116,815	\$1,764,023	\$879,569	\$754,478	\$56,073	\$69,018	\$684,454	\$770,802	.....	\$114,162	131
52,956	8,403	.....	39,186	137,823	1,129,171	921,112	770,033	48,913	102,166	208,059	.....	\$92,398	300,457	132
33,759	259	.....	8,550	84,489	781,472	628,464	500,011	49,934	78,519	153,008	.....	105,790	258,798	133
29,800	259	.....	7,395	84,489	463,415	318,639	217,724	49,934	50,981	144,776	.....	.....	.....	.....
3,959	.....	.....	1,155	.....	318,057	309,825	282,287	.....	27,538	8,232	.....	.....	.....	.....
8,454	.....	.....	11,259	181,444	987,190	686,480	543,705	89,815	52,960	300,710	54,799	.....	245,911	134
3,148	.....	.....	7,757	181,444	702,802	432,962	293,389	89,815	49,755	299,840	.....	.....	.....	.....
5,306	.....	.....	3,502	.....	234,388	253,518	250,316	.....	3,202	30,870	.....	.....	.....	.....
16,281	25,420	1,500	14,877	114,419	840,910	697,122	526,041	99,221	71,880	143,788	.....	2,222	146,010	135
3,684	25,420	1,500	7,112	114,419	512,760	426,037	280,781	99,221	46,035	86,723	.....	.....	.....	.....
12,597	.....	.....	7,765	.....	328,150	271,085	245,260	.....	25,825	57,065	.....	.....	.....	.....
12,973	8,542	.....	7,370	172,495	1,461,025	899,840	669,463	136,707	93,670	561,185	122,853	.....	438,332	136
6,648	8,542	.....	6,083	172,495	810,850	522,996	315,851	136,707	70,438	287,854	.....	.....	.....	.....
6,325	.....	.....	1,115	.....	641,892	374,209	350,977	.....	23,232	267,683	.....	.....	.....	.....
.....	.....	.....	172	.....	8,283	2,635	2,635	.....	.....	5,648	.....	.....	.....	.....
14,477	.....	.....	8,962	13,759	1,037,197	626,906	570,265	13,743	42,898	410,291	163,209	.....	247,082	137
33,831	15,003	2,471	12,803	199,472	1,228,340	767,802	576,877	114,053	76,872	460,538	92,945	.....	367,593	138
30,196	15,003	2,471	12,803	199,472	923,037	631,202	445,048	114,053	72,101	291,835	.....	.....	.....	.....
3,635	.....	.....	.....	.....	305,303	136,600	131,829	.....	4,771	168,703	.....	.....	.....	.....
37,041	5,334	750	5,623	536,068	1,994,022	1,283,674	955,429	202,689	125,556	710,348	36,002	.....	674,346	139
33,986	5,334	750	5,623	536,068	1,471,070	791,209	501,762	202,689	86,758	679,861	.....	.....	.....	.....
3,055	.....	.....	.....	.....	522,932	492,465	453,667	.....	38,798	30,487	.....	.....	.....	.....
5,431	832	10	6,140	.....	1,113,021	714,368	654,266	.....	60,102	398,653	60,897	.....	337,756	140
5,915	3,851	.....	5,467	8,902	961,717	464,131	368,619	6,763	88,749	497,586	197,173	.....	300,413	141
5,473	3,851	.....	3,460	8,902	536,775	270,394	205,896	6,763	57,735	266,381	.....	.....	.....	.....
442	.....	.....	2,007	.....	424,942	193,737	162,723	.....	31,014	231,205	.....	.....	.....	.....
40,491	3,556	2,200	29,426	113,648	921,819	846,904	656,223	25,572	165,109	74,915	4,562	.....	70,323	142
19,860	13,954	132	46,807	133,447	914,829	673,099	472,381	27,568	173,150	241,730	150,165	.....	91,565	143
10,395	6,864	1,558	8,761	164,949	658,234	611,433	489,020	101,210	21,203	48,801	.....	114,795	161,596	144
7,195	6,864	1,178	6,384	164,949	387,582	373,755	258,767	101,210	13,778	13,827	.....	.....	.....	.....
3,200	.....	390	2,377	.....	270,652	237,678	230,253	.....	7,425	32,974	.....	.....	.....	.....
72,486	7,285	.....	101,694	175,215	1,763,536	1,560,796	1,234,236	51,803	274,757	202,740	.....	210,425	413,165	145
14,709	19,397	275	15,157	.....	1,444,750	927,706	836,817	.....	90,689	517,044	223,287	.....	293,757	146
12,733	19,397	275	15,157	.....	1,047,719	638,754	554,265	.....	84,489	408,065	.....	.....	.....	.....
1,976	.....	.....	.....	.....	397,031	288,952	282,552	.....	6,400	108,079	.....	.....	.....	.....
20,099	1,000	1,880	5,684	122,565	675,404	629,333	406,778	57,649	164,906	46,071	.....	57,109	103,180	147
15,732	.....	.....	20,071	82,444	631,928	503,111	321,094	37,509	144,508	128,817	54,299	.....	74,518	148
12,843	.....	.....	11,766	82,444	465,563	338,965	194,410	37,509	107,046	126,598	.....	.....	.....	.....
2,889	.....	.....	8,305	.....	166,365	164,146	126,684	.....	37,482	2,219	.....	.....	.....	.....
10,387	9,071	.....	10,732	7,311	716,930	484,577	397,400	3,391	83,786	232,353	155,539	.....	76,814	149
2,049	15,519	.....	12,518	.....	674,866	473,090	399,223	.....	73,867	201,776	77,338	.....	124,438	150
121,896	26,477	160	39,896	175,243	1,698,759	1,169,510	786,778	132,911	249,821	529,249	346,167	.....	183,082	151
121,163	26,477	160	32,919	175,243	1,445,757	1,026,721	643,989	132,911	249,821	419,036	.....	.....	.....	.....
733	.....	.....	6,977	.....	253,002	142,789	142,789	.....	.....	110,213	.....	.....	.....	.....
30,784	25,382	64	29,847	160,261	1,342,582	1,041,293	793,772	94,568	152,953	301,289	68,438	.....	232,851	152
60,037	5,127	1,158	25,410	109,912	1,311,209	936,255	768,121	74,736	93,398	374,954	204,516	.....	170,438	153
9,226	7,396	.....	13,038	2,007	491,779	444,121	365,503	1,154	77,464	47,658	11,674	.....	35,964	154
658	7,396	.....	10,779	2,007	289,034	248,698	183,788	1,154	63,756	40,336	.....	.....	.....	.....
8,568	.....	.....	2,259	.....	202,745	195,423	181,715	.....	13,708	7,322	.....	.....	.....	.....
15,196	3,923	.....	5,623	1,554	622,152	450,851	421,838	1,108	27,905	171,301	61,471	.....	109,830	155
5,551	3,923	.....	4,252	1,554	362,262	206,550	189,105	1,108	16,337	156,712	.....	.....	.....	.....
9,645	.....	.....	1,571	.....	258,890	244,301	232,733	.....	11,568	14,589	.....	.....	.....	.....

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.												
156	Springfield, Mo.....	\$690,192	\$411,216	.....	\$7,768	\$70,902	\$12,144	\$105,630	\$2,969	\$23,033	\$25,899	.....
	City corporation.....	452,222	206,965	.....	7,768	70,902	12,144	105,630	2,969	3,890	25,899	.....
	School district.....	237,960	204,251	.....	.....	.....	.....	.....	.....	24,153	.....	.....
157	Perth Amboy, N. J.....	787,635	324,376	\$1,730	597	73,325	1,123	39,359	3,605	89,082	30,000	\$357
158	Lexington, Ky.....	850,725	497,939	.....	.....	123,102	1,045	132,782	2,019	45,939	20,300	.....
159	Dubuque, Iowa.....	1,012,735	713,141	.....	.....	59,435	647	123,365	786	13,810	2,110	868
	City corporation.....	815,498	531,624	.....	.....	59,435	647	123,365	786	.....	2,110	868
	School district.....	197,237	181,517	.....	.....	.....	.....	.....	.....	13,810	.....	.....
160	Hamilton, Ohio.....	838,250	401,806	370	.....	40,920	1,434	130,327	2,191	20,366	.....	2,661
	City corporation.....	620,371	215,286	370	.....	40,920	1,434	130,327	2,191	.....	.....	.....
	School district.....	217,909	186,520	.....	.....	.....	.....	.....	.....	20,366	.....	2,661
161	Lansing, Mich.....	1,021,995	537,237	.....	.....	3,095	1,496	111,570	10,362	59,279	.....	.....
	City corporation.....	791,558	373,083	.....	.....	3,095	1,496	111,570	10,362	1,343	.....	.....
	School district.....	230,437	164,154	.....	.....	.....	.....	.....	.....	57,936	.....	.....
162	Charlotte, N. C.....	597,505	237,968	6,649	.....	25,981	2,306	77,327	12,304	60,607	15,568	.....
163	Decatur, Ill.....	686,772	392,223	.....	.....	9,276	2,642	160,382	3,423	19,910	112	564
	City corporation.....	467,882	203,583	.....	.....	9,276	2,642	160,382	3,423	.....	112	564
	School district.....	218,890	188,640	.....	.....	.....	.....	.....	.....	18,910	.....	.....
164	Portsmouth, Va.....	383,460	203,704	1,573	.....	55,010	1,932	.....	4,014	19,646	135	.....
165	Everett, Mass.....	900,516	654,900	34,783	16,800	1,325	425	15,914	1,041	3,996	.....	.....
166	Knoxville, Tenn.....	855,551	363,326	1,709	.....	72,900	2,145	41,014	9,322	118,537	1,000	.....
167	Elmira, N. Y.....	896,761	609,813	16,061	.....	42,935	2,362	54,433	1,805	22,459	.....	854
168	San Jose, Cal.....	732,325	395,800	.....	.....	92,444	2,351	66,419	3,054	170,432	4,810	526
	City corporation.....	445,272	260,137	.....	.....	92,444	2,351	66,419	3,054	.....	4,810	526
	School district.....	307,053	135,663	.....	.....	.....	.....	.....	.....	170,432	.....	.....
169	Joliet, Ill.....	832,718	438,050	.....	.....	150,462	3,800	129,594	4,531	15,331	145	346
	City corporation.....	531,009	156,737	.....	.....	150,462	3,800	129,594	4,531	.....	145	346
	School district.....	301,709	281,313	.....	.....	.....	.....	.....	.....	15,331	.....	.....
170	Pittsfield, Mass.....	1,016,970	711,188	48,467	22,193	33,901	317	44,604	1,307	1,800	.....	.....
171	Quincy, Mass.....	1,199,747	860,741	37,197	19,352	3,093	1,870	62,736	3,663	6,338	.....	.....
172	Auburn, N. Y.....	812,406	518,743	10,943	.....	29,645	1,414	73,173	1,754	22,780	218	1,145
173	Quincy, Ill.....	601,179	434,502	.....	.....	76,241	4,555	24,182	3,160	17,054	333	.....
	City corporation.....	388,528	242,594	.....	.....	76,241	4,555	24,182	3,160	.....	333	.....
	School district.....	212,651	191,918	.....	.....	.....	.....	.....	.....	17,054	.....	.....
174	Cedar Rapids, Iowa.....	1,231,237	718,047	.....	.....	41,531	6,032	267,715	6,836	18,463	520	625
	City corporation.....	849,695	359,411	.....	.....	41,531	6,032	267,715	6,836	224	520	625
	School district.....	382,542	358,636	.....	.....	.....	.....	.....	.....	18,244	.....	.....
175	Mount Vernon, N. Y.....	1,035,021	847,858	9,188	.....	32,829	1,775	73,678	1,079	27,311	412	5,175
	City corporation.....	604,642	455,918	9,188	.....	32,829	1,775	73,678	1,079	.....	412	2,646
	School district.....	430,379	391,940	.....	.....	.....	.....	.....	.....	27,311	.....	2,529
176	New Rochelle, N. Y.....	1,181,762	1,013,625	7,462	.....	30,353	2,628	47,390	1,171	21,200	1,102	2,274
177	Niagara Falls, N. Y.....	1,288,613	785,445	17,223	.....	59,634	7,440	234,737	5,951	20,478	771	1,032
178	Amsterdam, N. Y.....	653,282	413,442	15,516	.....	29,583	1,652	51,891	1,631	13,354	657	600
	City corporation.....	505,511	282,415	15,516	.....	29,583	1,652	51,891	1,631	.....	657	600
	School district.....	147,771	131,027	.....	.....	.....	.....	.....	.....	13,354	.....	.....
179	Taunton, Mass.....	948,429	467,632	93,780	13,184	36,964	376	20,440	2,734	2,918	.....	.....
180	Jamestown, N. Y.....	976,960	535,800	21,574	.....	20,026	560	103,287	2,707	20,800	249	819
	City corporation.....	723,695	313,471	15,984	.....	20,026	560	103,287	2,707	.....	.....	819
	School district.....	239,280	208,344	5,590	.....	.....	.....	.....	.....	20,800	249	.....
	County supervisors' fund.....	13,985	13,985	.....	.....	.....	.....	.....	.....	.....	.....	.....
181	Lorain, Ohio.....	811,365	506,918	1,414	.....	37,690	256	136,364	1,944	13,792	.....	127
	City corporation.....	617,534	333,293	1,414	.....	37,690	256	136,364	1,944	.....	.....	127
	School district.....	193,831	173,625	.....	.....	.....	.....	.....	.....	13,792	.....	.....

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 96.

GENERAL TABLES.

155

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916—Continued.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.					Excess of governmental cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments. (Table 9)	From highway privileges. (Table 10)	From rents. (Table 10)	From interest. (Table 10)	From earnings of public service enterprises. (Table 11)	Total.	For expenses and interest.			For outlays. ¹ (Table 18)		Governmental cost payments.	Payments for expenses and interest.	
						Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)						Interest. (Table 17)

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.

\$8,564	\$1,000	\$1,000	\$12,267	\$2,790	\$612,008	\$425,583	\$401,632	\$2,027	\$21,924	\$186,425	.....	\$78,174	\$264,599	165
6,223	1,000	1,000	5,032	2,790	422,339	255,188	232,317	2,027	20,844	167,151	.....	.....	.....	.....
2,341	.....	.....	7,215	.....	189,669	170,395	169,315	.....	1,080	19,274	.....	.....	.....	.....
25,891	7,173	600	9,801	175,581	973,130	614,574	421,050	73,028	120,496	358,556	\$185,495	.....	173,061	157
6,739	2,750	2,573	5,702	4,835	812,145	563,297	489,085	1,841	72,371	248,848	.....	38,580	287,428	158
11,188	.....	210	2,212	84,913	886,525	564,266	440,619	48,500	75,147	322,259	.....	126,210	448,469	159
10,002	.....	.....	1,698	84,913	721,441	405,536	288,818	48,500	68,218	315,905	.....	.....	.....	.....
1,186	.....	210	514	.....	165,084	158,730	151,801	.....	6,929	6,354	.....	.....	.....	.....
2,961	.....	.....	22,942	212,302	1,028,074	681,969	380,971	170,179	130,819	346,105	189,794	.....	156,311	160
394	.....	.....	17,147	212,302	634,480	489,037	214,214	170,179	104,644	145,443	.....	.....	.....	.....
2,567	.....	.....	5,795	.....	393,594	192,932	166,757	.....	26,175	200,662	.....	.....	.....	.....
11,466	883	120	2,202	284,285	893,455	644,786	440,268	184,863	19,655	248,669	.....	128,540	377,209	161
3,114	883	120	2,202	284,285	664,147	462,411	259,893	184,863	17,655	201,736	.....	.....	.....	.....
8,352	.....	.....	.....	.....	229,308	182,375	180,375	.....	2,000	46,933	.....	.....	.....	.....
9,752	6,203	479	1,628	140,743	620,670	525,200	310,053	66,829	148,318	95,470	23,165	.....	72,305	162
13,102	.....	133	10,182	75,818	837,183	486,646	402,019	37,415	47,212	350,837	150,411	.....	200,126	163
4,459	.....	133	7,485	75,818	506,004	258,110	186,268	37,415	34,427	247,894	.....	.....	.....	.....
8,643	.....	.....	2,697	.....	331,179	228,586	215,751	.....	12,785	102,643	.....	.....	.....	.....
10,701	10,215	69,580	1,941	4,989	407,992	392,167	294,637	3,026	94,504	15,825	24,532	.....	* 8,707	164
26,117	5,539	.....	19,264	120,409	1,016,604	779,109	607,037	33,947	138,125	237,495	116,038	.....	121,407	165
37,836	5,305	.....	8,063	194,391	922,676	758,291	449,769	136,298	172,224	164,385	67,125	.....	97,260	166
11,150	750	.....	9,107	124,918	2,327,647	720,997	562,027	117,422	41,548	1,606,650	1,430,886	.....	175,764	167
15,749	481	.....	.....	259	707,785	604,949	556,097	.....	48,852	102,836	.....	44,540	147,376	168
14,791	481	.....	.....	259	402,930	318,356	284,617	.....	33,539	84,574	.....	.....	.....	.....
958	.....	.....	.....	.....	304,855	286,593	271,280	.....	15,313	18,262	.....	.....	.....	.....
7,147	3,000	61	4,986	75,265	1,092,972	633,894	510,911	86,951	41,032	454,078	260,254	.....	193,824	169
2,217	3,000	61	4,821	75,265	788,027	384,086	258,150	86,951	38,985	403,941	.....	.....	.....	.....
4,900	.....	.....	165	.....	304,945	254,808	252,761	.....	2,047	50,137	.....	.....	.....	.....
21,630	5,054	.....	2,857	123,622	1,069,773	775,391	632,263	20,485	122,643	294,382	52,803	.....	241,579	170
23,549	6,060	720	18,896	165,530	1,073,580	867,146	664,854	44,867	157,425	206,434	.....	126,167	332,601	171
26,915	.....	.....	10,401	110,302	754,984	671,097	550,848	67,039	53,210	83,887	.....	57,422	141,309	172
11,320	6,328	119	22,445	940	544,719	428,394	406,172	1,939	20,283	116,325	.....	56,460	172,785	173
8,230	6,328	119	21,856	940	277,520	244,130	228,900	1,939	13,291	33,390	.....	.....	.....	.....
3,090	.....	.....	589	.....	267,199	184,264	177,272	.....	6,962	82,935	.....	.....	.....	.....
15,073	.....	.....	3,986	152,404	1,212,827	700,443	585,505	54,948	59,990	512,384	.....	18,410	530,794	174
10,503	.....	.....	2,894	152,404	762,347	365,963	269,837	54,948	41,178	396,384	.....	.....	.....	.....
4,570	.....	.....	1,092	.....	450,480	334,480	315,668	.....	18,812	116,000	.....	.....	.....	.....
12,897	4,648	.....	18,171	.....	1,200,970	1,080,791	899,952	.....	180,839	120,179	165,949	.....	* 45,770	175
8,394	4,648	.....	14,075	.....	771,031	678,704	536,294	.....	142,410	92,327	.....	.....	.....	.....
4,503	.....	.....	4,096	.....	429,999	402,087	363,658	.....	38,429	27,852	.....	.....	.....	.....
37,117	4,356	.....	10,673	2,611	1,139,011	893,161	732,609	1,729	158,823	245,850	.....	42,751	288,601	176
5,207	300	6	12,032	138,357	1,367,832	906,191	685,433	63,218	157,535	461,661	79,239	.....	382,422	177
5,544	200	.....	10,103	109,109	642,325	432,834	344,785	28,114	59,935	209,491	.....	10,957	220,448	178
3,078	200	.....	9,179	109,109	500,347	311,508	230,311	28,114	53,081	188,841	.....	.....	.....	.....
2,466	.....	.....	924	.....	141,978	121,328	114,474	.....	6,854	20,650	.....	.....	.....	.....
46,233	7,109	60	46,199	210,760	897,773	781,419	524,125	143,448	113,846	116,354	.....	50,656	167,010	179
38,044	3,916	.....	3,556	225,532	1,057,957	719,056	526,134	91,517	101,405	338,901	80,997	.....	257,904	180
36,098	3,916	.....	1,295	225,532	758,999	474,722	305,492	91,517	77,713	284,277	.....	.....	.....	.....
1,946	.....	.....	2,261	.....	284,973	230,349	206,657	.....	23,692	54,624	.....	.....	.....	.....
.....	.....	.....	.....	.....	13,985	13,985	13,985	.....	.....	.....	.....	.....	.....	.....
24,730	690	.....	13,500	73,940	893,947	532,839	370,824	41,819	120,196	351,106	72,582	.....	278,526	181
22,289	690	.....	9,842	73,940	541,108	360,093	222,088	41,819	96,186	181,013	.....	.....	.....	.....
2,461	.....	.....	3,658	.....	342,841	172,746	148,736	.....	24,010	170,095	.....	.....	.....	.....

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

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.												
182	Oshkosh, Wis.....	\$689,626	\$372,137	\$6,465		\$63,820	\$1,283	\$79,310	\$1,730	\$32,972	\$112	\$503
183	Jackson, Mich.....	792,176	501,334			30,280	713	50,236	3,299	60,199	7,716	
	City corporation.....	524,805	305,023			30,280	713	50,236	3,299		7,716	
	School district.....	267,371	196,306							60,199		
184	Lima, Ohio.....	559,502	337,489	72		35,718	706	64,607	2,124	16,442		
	City corporation.....	365,163	164,741	72		35,718	706	64,607	2,124			
	School district.....	194,339	172,748							16,442		
185	Stockton, Cal.....	1,005,513	645,508			60,551	1,430	152,277	7,883	103,454		1,609
	City corporation.....	677,043	410,796			60,551	1,430	152,277	7,883	10,275		1,609
	School district.....	328,470	234,712							93,179		
186	Waterloo, Iowa.....	819,366	590,128		\$9,794	29,890	811	47,976	6,706	12,871	60	466
	City corporation.....	569,520	374,898		9,794	29,890	811	47,976	6,706		60	466
	School district.....	249,846	215,230							12,871		
187	Fresno, Cal.....	877,729	422,196			95,875	2,197	113,670	5,529	208,023		1,089
	City corporation.....	488,301	244,397			94,953	2,197	113,670	5,529			1,089
	School district.....	389,428	177,799			922				208,023		
188	Shreveport, La.....	546,470	358,785		2,772	45,903	3,090	32,071	11,910	18,289	237	816
	City corporation.....	457,942	294,650			45,903	3,090	32,071	9,061		237	816
	School district.....	88,528	64,135		2,772				2,849	18,289		
189	Columbia, S. C.....	604,041	282,332		3,828	58,253	2,209	16,179	17,360	22,619		
	City corporation.....	537,226	257,223			58,253	2,152	16,179	17,360	1,794		
	School district.....	66,815	25,109		3,828		57			20,825		
190	Austin, Tex.....	782,970	398,989			10,151	623		3,373	45,446		
	City corporation.....	657,195	325,462			10,151	623		3,373			
	School district.....	125,775	73,527							45,446		
191	Everett, Wash.....	755,007	313,584			36,161	335	264,645	5,117	119,422		678
	City corporation.....	493,124	176,520			36,161	335	264,645	5,117			678
	School district.....	261,883	137,064							119,422		
192	Aurora, Ill.....	644,663	387,536			38,108	1,039	103,616	5,032	16,494	50	491
	City corporation.....	434,578	199,317			38,108	1,039	103,616	5,032		50	491
	School district.....	210,085	188,219							16,494		
193	Williamsport, Pa.....	503,804	368,123		17,046	31,821	867	28,616	1,957	24,734	10	1,740
	City corporation.....	308,285	213,258		9,040	31,821	867	28,616	1,957		10	
	School district.....	195,519	154,865		8,006					24,734		1,740
194	Joplin, Mo.....	741,641	323,073			96,221	8,190	59,643	17,093	25,135	120,000	1,646
	City corporation.....	538,965	153,344			96,221	8,190	59,643	17,093		120,000	1,646
	School district.....	202,676	169,729							25,135		
195	Waco, Tex.....	880,089	622,631			14,506	1,531	6,677	7,251	50,740	951	
196	Orange, N. J.....	720,492	388,015	3,299	750	39,461	3,124	20,984	1,074	125,329	2,060	844
197	Boise, Idaho.....	556,707	301,156			30,133	2,927	123,603	6,749	72,505		
	City corporation.....	337,419	163,429			30,133	2,927	123,603	6,749	244		
	School district.....	219,288	137,727							72,261		
198	Lynchburg, Va.....	796,545	437,159		7,625	154,337	1,042	8,065	7,608	34,970		945
199	Colorado Springs, Colo.....	806,226	466,709			26,077	2,519	27,399	3,541	82,062	5,076	611
	City corporation.....	516,301	262,562			26,077	2,519	27,399	3,541		5,076	611
	School district.....	289,925	204,147							82,062		
200	Brookline, Mass.....	1,770,959	1,375,059	187,711	14,404	908	409	27,209	401			
201	Danville, Ill.....	578,126	368,559			63,137	81	125,690	6,487	12,500		
	City corporation.....	400,159	204,283			63,137	81	125,690	6,487			
	School district.....	177,967	164,276							12,500		
202	Newport, Ky.....	452,678	274,851			29,614	4,493	20,113	779	32,130		
203	Bellingham, Wash.....	708,401	253,965			4,426	379	246,599	4,181	117,210	210	443
	City corporation.....	470,736	133,975			4,426	379	246,599	4,181		210	443
	School district.....	237,665	119,990							117,210		
204	La Crosse, Wis.....	667,565	395,622	8,029		86,468	3,367	23,020	1,661	34,092	10,297	861

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 96.

GENERAL TABLES.

157

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916—Continued.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.							Excess of government cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general departments. (Table 9)	From highway privileges. (Table 10)	From rents. (Table 10)	From interest. (Table 10)	From earnings of public service enterprises. (Table 11)	Total.	For expenses and interest.				For outlays. ¹ (Table 18)	Governmental cost payments.		Payments for expenses and interest.		
						Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.															
\$8,527	\$1,000	.....	\$27,540	\$94,227	\$1,355,685	\$486,089	\$401,820	\$28,837	\$55,412	\$369,616	\$666,059	.....	\$203,567	182
33,715	.....	\$639	27,881	76,164	709,124	520,098	450,810	36,799	32,489	189,026	.....	\$83,052	272,078	183
23,954	.....	639	26,776	76,164	481,212	341,214	278,874	36,799	25,541	139,998	.....	.....	.....	.....
9,761	.....	.....	1,105	.....	227,912	178,884	171,936	.....	6,948	49,028	.....	.....	.....	.....
9,700	.....	.....	18,165	74,479	502,728	406,697	301,071	39,730	65,896	96,031	.....	56,774	152,805	184
6,165	.....	.....	16,551	74,479	339,310	250,074	158,708	39,730	51,636	89,236	.....	.....	.....	.....
3,535	.....	.....	1,614	.....	163,418	156,623	142,363	.....	14,260	6,795	.....	.....	.....	.....
7,520	4,570	179	1,422	19,110	1,276,665	714,728	660,962	11,071	42,695	561,937	271,152	.....	290,785	185
7,003	4,570	179	1,360	19,110	686,399	407,937	391,221	11,071	5,645	278,462	.....	.....	.....	.....
517	.....	.....	62	.....	590,266	306,791	269,741	.....	37,050	283,475	.....	.....	.....	.....
30,031	321	.....	4,804	85,508	667,169	470,424	353,018	39,859	77,547	196,745	.....	152,197	348,942	186
10,462	321	.....	2,628	85,508	414,268	271,677	169,003	39,859	62,815	142,591	.....	.....	.....	.....
19,569	.....	.....	2,176	.....	252,901	198,747	184,015	.....	14,732	54,154	.....	.....	.....	.....
23,494	1,569	750	.....	3,337	914,587	638,370	593,082	2,591	42,697	276,217	36,858	.....	239,359	187
20,920	1,569	640	.....	3,337	462,109	334,563	317,039	2,591	14,933	127,546	.....	.....	.....	.....
2,574	.....	110	.....	.....	452,478	303,807	276,043	.....	27,764	148,671	.....	.....	.....	.....
30,018	500	1,800	8,398	31,881	531,220	452,930	380,165	9,594	63,171	78,290	.....	15,250	93,540	188
30,018	500	1,800	7,915	31,881	453,041	371,751	303,211	9,594	61,946	78,290	.....	.....	.....	.....
.....	.....	.....	483	.....	78,179	78,179	76,954	.....	1,225	.....	.....	.....	.....	.....
13,141	.....	122	2,196	185,802	729,096	500,305	385,280	47,596	67,429	228,791	125,055	.....	103,736	189
13,136	.....	122	1,885	169,122	642,007	420,528	307,928	47,596	65,004	221,479	.....	.....	.....	.....
5	.....	.....	311	16,680	87,080	79,777	77,352	.....	2,425	7,312	.....	.....	.....	.....
32,258	38	2,400	8,485	281,207	775,226	594,015	355,539	123,871	114,605	181,211	.....	7,744	188,955	190
28,576	38	.....	7,765	281,207	652,246	472,678	237,795	123,871	111,012	179,568	.....	.....	.....	.....
3,682	.....	2,400	720	.....	122,980	121,337	117,744	.....	3,593	1,643	.....	.....	.....	.....
9,024	.....	.....	4,737	1,304	783,091	527,890	398,628	290	128,972	255,201	28,084	.....	227,117	191
3,627	.....	.....	4,737	1,304	512,054	289,030	182,997	290	105,743	223,024	.....	.....	.....	.....
5,397	.....	.....	.....	.....	271,037	238,860	215,631	.....	23,229	32,177	.....	.....	.....	.....
11,002	8,300	.....	1,320	71,675	711,415	513,333	408,698	53,364	51,271	198,082	66,752	.....	131,330	192
5,630	8,300	.....	1,320	71,675	510,521	329,194	237,420	53,364	38,410	181,327	.....	.....	.....	.....
5,372	.....	.....	.....	.....	200,894	184,139	171,278	.....	12,861	16,755	.....	.....	.....	.....
9,972	.....	.....	5,653	13,265	579,051	383,971	360,288	700	22,963	195,080	75,247	.....	119,833	193
6,656	.....	.....	2,795	13,265	297,027	208,630	195,335	700	12,595	88,397	.....	.....	.....	.....
3,316	.....	.....	2,858	.....	282,024	175,341	164,953	.....	10,388	106,683	.....	.....	.....	.....
35,516	.....	224	17,818	37,082	774,671	460,153	399,995	36,252	23,906	314,518	33,030	.....	281,488	194
34,654	.....	224	10,868	37,082	541,261	306,702	260,666	36,252	9,784	234,559	.....	.....	.....	.....
862	.....	.....	6,950	.....	233,410	153,451	139,329	.....	14,122	79,959	.....	.....	.....	.....
11,336	521	.....	33,551	130,394	859,481	731,199	497,832	78,376	154,991	128,282	.....	20,608	148,890	195
10,081	15,081	.....	15,733	94,658	698,052	620,262	461,187	36,888	122,187	77,790	.....	22,440	100,230	196
9,192	1,252	1	3,646	5,543	538,663	474,994	398,561	5,396	71,037	63,669	.....	18,044	81,713	197
1,018	1,252	1	2,520	5,543	331,479	270,912	214,777	5,396	50,739	60,567	.....	.....	.....	.....
8,174	.....	.....	1,126	.....	207,184	204,082	183,784	.....	20,298	3,102	.....	.....	.....	.....
19,163	1,380	1,881	21,450	100,920	700,261	598,646	438,985	31,855	127,806	101,615	.....	96,284	197,899	198
16,802	5,910	.....	267	169,253	701,205	601,091	464,645	44,085	92,361	100,114	.....	105,021	205,135	199
13,086	5,910	.....	267	169,253	436,495	360,685	245,791	44,085	70,809	75,810	.....	.....	.....	.....
3,716	.....	.....	.....	.....	264,710	240,406	218,854	.....	21,552	24,304	.....	.....	.....	.....
30,601	5,946	1,185	7,092	120,134	1,795,703	1,396,194	1,186,669	47,276	162,249	399,509	24,744	.....	374,765	200
1,672	.....	.....	.....	.....	647,470	372,738	329,266	16	43,456	274,732	69,344	.....	205,388	201
481	.....	.....	.....	.....	470,979	227,210	193,902	16	33,232	243,769	.....	.....	.....	.....
1,191	.....	.....	.....	.....	176,491	145,528	135,364	.....	10,164	30,963	.....	.....	.....	.....
8,789	500	.....	1,626	79,783	410,721	361,839	271,270	43,937	46,632	48,882	.....	41,957	90,839	202
3,086	2,218	.....	1,950	73,734	730,856	405,662	300,079	22,390	83,193	325,194	22,455	.....	302,739	203
2,621	2,218	.....	1,950	73,734	470,788	202,574	107,737	22,390	72,447	268,214	.....	.....	.....	.....
465	.....	.....	.....	.....	260,068	203,088	192,342	.....	10,746	56,980	.....	.....	.....	.....
10,468	953	.....	26,302	61,425	581,243	487,930	377,240	54,628	56,062	93,313	.....	86,322	179,635	204

FINANCIAL STATISTICS OF CITIES.

TABLE 4.—SUMMARY OF REVENUE RECEIPTS AND GOVERNMENTAL

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

City number.	CITY AND DIVISION OF CITY'S GOVERNMENT.	REVENUE RECEIPTS.										
		Total.	From taxes.					From special assessments and from special charges for outlays.	From fines, forfeits, and escheats.	From subventions and grants.	From donations and gifts.	From pension assessments.
			General property.	Special property.	Poll.	Business.	Non-business license.					
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.												
205	Council Bluffs, Iowa.....	\$911,648	\$429,202	.....	\$2,512	\$44,890	\$1,629	\$263,002	\$3,471	\$15,723	\$25	\$498
	City corporation.....	680,628	218,448	.....	2,512	44,890	1,629	263,002	3,471	.....	25	498
	School district.....	231,020	210,754	.....	.....	.....	.....	.....	.....	15,723	.....	.....
206	Norristown, Pa.....	257,894	202,469	.....	13,526	4,820	1,541	70	1,296	18,716	.....	.....
	City corporation.....	123,529	100,412	.....	6,570	4,820	1,541	70	1,290	.....	.....	.....
	School district.....	134,365	102,057	.....	6,956	.....	.....	.....	6	18,716	.....	.....
207	Kenosha, Wis.....	657,082	394,970	\$14,303	.....	82,152	1,525	50,022	6,238	30,690	.....	411
208	Ogden, Utah.....	708,236	301,017	.....	3,460	58,465	2,660	141,300	6,858	70,701	.....	.....
	City corporation.....	507,100	172,755	.....	3,460	58,465	2,660	141,300	6,858	.....	.....	.....
	School district.....	201,136	128,262	.....	.....	.....	.....	.....	.....	70,701	.....	.....
209	Winston-Salem, N. C.....	451,610	243,600	.....	8,608	8,406	2,234	29,828	16,008	27,000	9,000	.....
210	Zanesville, Ohio.....	574,670	304,747	2,031	.....	32,304	923	100,157	3,006	11,433	1,650	.....
	City corporation.....	425,149	173,960	2,031	.....	32,304	923	100,157	3,006	.....	1,650	.....
	School district.....	149,521	130,787	.....	.....	.....	.....	.....	.....	11,433	.....	.....
211	Easton, Pa.....	334,144	245,905	.....	19,377	27,917	800	.....	1,222	27,015	.....	.....
	City corporation.....	189,509	139,067	.....	10,545	27,917	800	.....	1,167	.....	.....	.....
	School district.....	144,635	106,838	.....	8,832	.....	.....	.....	55	27,015	.....	.....
212	Waltham, Mass.....	775,475	512,109	29,962	14,066	1,432	313	27,388	1,163	5,946	25,426	.....
213	Madison, Wis.....	1,148,474	650,620	12,470	.....	84,612	4,912	194,208	3,751	34,931	6,367	535

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.

COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1916—Continued.

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

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.						Excess of government cost payments over revenue receipts.	EXCESS OF REVENUE RECEIPTS OVER—		City number.
From earnings of general depart- ments.	From highway privi- leges.	From rents.	From interest.	From earnings of public service enter- prises.	Total.	For expenses and interest.				For outlays. ¹		Governmental cost pay- ments.	Payments for ex- penses and interest.	
						Total.	Expenses of general depart- ments.	Expenses of public service enter- prises.	Interest.					
(Table 9)	(Table 10)	(Table 10)	(Table 10)	(Table 11)			(Table 12)	(Table 15)	(Table 17)	(Table 18)				

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.

\$9,806	\$13,647	.....	\$3,453	\$123,788	\$1,032,193	\$459,372	\$357,722	\$56,853	\$44,797	\$572,821	\$120,545	.....	\$452,276	205
6,031	13,647	.....	2,687	123,788	789,661	268,847	175,288	56,853	36,706	520,814	.....	.....	.....
3,777	.....	.....	766	.....	242,532	190,525	182,434	.....	8,091	52,007	.....	.....	.....
4,896	3,661	\$194	5,059	1,446	320,365	215,423	177,612	778	37,033	104,942	62,471	.....	42,471	206
2,944	3,661	194	361	1,446	100,220	88,061	66,418	778	20,865	12,159	.....	.....	.....
1,952	.....	.....	4,678	.....	220,145	127,362	111,194	.....	16,168	92,783	.....	.....	.....
8,482	682	.....	9,841	57,766	693,189	364,344	315,351	26,924	22,069	328,845	36,107	.....	292,738	207
6,137	2,152	15	2,806	112,665	858,157	544,762	426,250	31,598	86,914	313,395	149,921	.....	163,474	208
4,286	2,152	15	2,484	112,665	641,095	331,488	222,075	31,598	77,815	309,607	.....	.....	.....
1,851	.....	.....	822	.....	217,062	213,274	204,175	.....	9,099	3,788	.....	.....	.....
25,064	.....	27	2,913	78,922	619,985	366,530	235,421	38,788	92,321	253,455	168,375	.....	85,080	209
18,077	.....	210	11,802	88,330	624,888	400,413	290,824	53,576	56,013	224,475	50,218	.....	174,257	210
14,264	.....	210	8,314	88,330	396,797	264,279	170,078	53,576	40,625	132,518	.....	.....	.....
3,813	.....	.....	3,488	.....	228,091	136,134	120,746	.....	15,388	91,957	.....	.....	.....
6,362	1,335	372	2,403	1,436	447,043	345,330	316,257	3	29,070	101,713	112,690	.....	* 11,186	211
4,993	1,335	372	1,677	1,436	240,952	182,304	163,318	3	18,983	58,648	.....	.....	.....
1,369	.....	.....	626	.....	208,091	163,026	152,939	.....	10,067	43,065	.....	.....	.....
27,933	3,048	.....	22,047	104,622	778,131	616,945	508,982	44,170	63,798	161,186	2,656	.....	158,530	212
27,278	.....	75	9,860	118,855	1,251,491	691,366	538,738	66,672	85,956	560,125	108,017	.....	457,108	213

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

FINANCIAL STATISTICS OF CITIES.

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 57. For absolute amounts, see Table 4.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL COST PAYMENTS FOR—						Per capita excess of govern- mental cost pay- ments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—	
		All revenues.	Taxes.			Special assess- ments and special charges for outlays.	Fines, for- feits, and es- cheats.	Sub- ventions, grants, gifts, donations, and pension assess- ments.	Earnings of gen- eral de- part- ments.	High- way privi- leges, rents, and inter- est.	Earnings of pub- lic ser- vice enter- prises.	All gov- ern- mental costs.	Expenses and interest.				Out- lays.			
			Prop- erty.	Poll.	Busi- ness and non- busi- ness li- cense.								All ex- penses and inter- est.	Ex- penses of gen- eral de- part- ments.	Ex- penses of pub- lic ser- vice enter- prises.	Inter- est.				
	Grand total.....	\$30.83	\$19.74	\$0.06	\$1.74	\$2.29	\$0.13	\$1.29	\$0.76	\$1.72	\$3.09	\$33.11	\$24.20	\$18.69	\$1.35	\$4.12	\$8.91	\$2.28	.....	\$6.63
	Group I.....	36.38	24.57	0.01	1.94	1.82	0.14	0.69	0.86	2.85	3.50	38.22	29.51	22.48	1.35	5.68	8.72	1.85	.....	6.87
	Group II.....	37.47	21.90	0.03	2.55	3.64	0.14	3.16	1.16	1.42	3.47	40.90	28.05	22.02	2.03	4.00	12.84	3.42	.....	9.42
	Group III.....	25.65	15.78	0.11	1.38	2.66	0.11	1.33	0.63	1.01	2.65	27.80	19.55	15.36	1.17	3.03	8.25	2.15	.....	6.10
	Group IV.....	22.09	13.71	0.10	1.31	1.98	0.11	1.24	0.44	0.59	2.60	25.09	17.17	13.31	1.32	2.54	7.92	3.00	.....	4.92
	Group V.....	22.69	13.84	0.12	1.32	2.20	0.14	1.45	0.55	0.50	2.58	24.65	17.04	13.41	1.27	2.36	7.61	1.96	.....	5.65

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$40.94	\$30.13	.....	\$1.32	\$1.83	\$0.16	\$0.58	\$0.28	\$2.97	\$3.67	\$40.91	\$35.30	\$24.90	\$1.18	\$9.22	\$5.60	.....	\$0.03	\$5.63
2	Chicago, Ill.....	33.11	18.94	.....	3.99	2.52	0.23	0.53	1.00	2.77	3.07	33.95	23.27	20.11	1.52	1.64	10.67	\$0.84	.....	9.84
3	Philadelphia, Pa.....	27.24	16.10	\$0.04	1.35	0.68	0.04	0.78	1.19	4.00	3.03	31.32	23.31	19.10	1.31	2.90	8.01	4.08	.....	3.93
4	St. Louis, Mo.....	31.50	19.08	.....	2.66	3.62	0.09	0.53	1.03	1.27	2.22	29.63	22.30	19.26	1.76	1.28	7.38	.....	1.82	9.20
5	Boston, Mass.....	49.18	36.63	0.18	1.71	0.31	0.09	0.27	1.39	4.36	4.32	47.35	40.98	30.92	1.80	8.25	6.37	.....	1.63	8.20
6	Cleveland, Ohio.....	29.75	18.71	.....	1.28	2.21	0.10	0.66	2.03	1.34	3.43	43.54	24.29	18.56	1.29	4.44	19.25	13.79	.....	5.46
7	Baltimore, Md.....	28.39	16.84	.....	1.89	0.55	0.01	0.93	1.13	3.22	3.75	37.28	24.86	17.35	1.53	5.93	12.42	8.90	.....	3.53
8	Pittsburgh, Pa.....	37.54	26.18	.....	1.59	0.80	0.14	1.07	1.35	1.99	4.90	42.27	29.89	23.51	1.58	4.79	12.38	4.74	.....	7.65
9	Detroit, Mich.....	38.08	25.09	.....	1.31	4.22	0.12	1.99	1.76	0.86	2.68	41.37	23.74	21.26	0.74	1.73	17.64	3.34	.....	14.30

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$47.21	\$28.66	.....	\$3.05	\$8.06	\$0.21	\$1.75	\$1.49	\$0.82	\$5.16	\$52.92	\$33.35	\$25.44	\$4.14	\$3.77	\$19.57	\$5.71	.....	\$13.85
11	Buffalo, N. Y.....	35.40	24.22	.....	1.65	2.17	0.14	1.22	1.91	1.25	2.74	38.24	29.05	23.92	1.62	3.51	9.19	2.84	.....	6.35
12	San Francisco, Cal.....	43.22	26.75	.....	3.33	5.06	0.04	1.87	0.93	0.87	4.37	46.82	31.09	24.19	2.66	4.24	15.73	3.60	.....	12.13
13	Milwaukee, Wis.....	33.58	22.04	.....	3.56	2.81	0.13	1.85	0.75	0.28	2.14	34.16	21.78	19.53	0.84	1.40	12.39	0.58	.....	11.81
14	Cincinnati, Ohio.....	37.12	21.93	.....	2.17	1.49	0.07	0.79	1.66	5.95	3.05	43.82	32.44	23.90	1.42	7.12	11.38	6.70	.....	4.09
15	Newark, N. J.....	26.74	20.90	\$0.14	2.22	2.18	0.07	4.37	1.00	2.15	3.70	41.35	30.18	23.20	1.83	5.64	11.18	4.61	.....	6.56
16	New Orleans, La.....	23.43	14.59	0.14	2.64	.....	0.12	0.83	0.90	1.23	2.97	28.79	20.72	13.68	2.22	4.81	8.07	6.37	.....	2.71
17	Washington, D. C.....	43.90	17.96	.....	4.38	0.81	0.33	17.66	0.75	0.11	1.91	36.43	27.69	25.70	1.34	0.65	8.74	.....	\$7.46	16.20
18	Minneapolis, Minn.....	28.21	17.76	.....	1.48	4.13	0.18	1.34	0.91	0.81	1.61	33.22	22.29	18.52	0.83	2.94	10.93	5.01	.....	5.92
19	Seattle, Wash.....	42.76	22.51	.....	0.60	9.30	0.11	1.63	1.09	0.57	6.96	49.64	29.43	19.71	3.57	6.15	20.21	6.87	.....	13.34

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.	\$23.57	\$11.73	\$0.01	\$1.80	\$0.45	\$0.02	\$3.18	\$0.21	\$1.70	\$4.46	\$22.82	\$19.25	\$14.33	\$0.75	\$4.17	\$3.57		\$0.76	\$4.32
21	Kansas City, Mo.	33.09	17.73		2.14	6.09	0.10	0.67	0.35	1.29	4.12	33.16	22.24	18.29	1.92	2.03	10.92	\$0.08		10.64
22	Portland, Ore.	31.47	15.40		1.52	7.51	0.12	1.67	0.44	1.83	2.97	32.24	22.95	14.93	2.17	5.85	9.29	0.77		8.52
23	Indianapolis, Ind.	25.61	14.99	0.05	1.59	4.96	0.08	1.47	1.64	0.69	0.15	28.88	18.91	13.09	0.03	0.74	9.97	3.27		6.70
24	Denver, Colo.	25.45	17.58		1.03	4.11	0.12	0.40	1.02	1.05	0.16	22.75	20.09	17.80	0.12	2.17	2.66		2.70	5.36
25	Rochester, N. Y.	30.93	18.44		0.96	6.10	0.05	0.61	0.38	1.21	3.18	36.22	24.63	19.68	1.37	3.58	11.59	5.29		6.30
26	Providence, R. I.	26.60	17.66	0.12	1.32	0.42	0.03	0.23	0.75	2.58	3.51	28.52	21.78	17.23	1.35	3.20	6.75	1.92		4.62
27	St. Paul, Minn.	23.68	13.93		1.84	3.25	0.10	0.74	0.81	1.04	1.97	27.05	19.47	15.00	1.59	2.89	7.57	3.37		4.20
28	Louisville, Ky.	25.35	16.26		2.29	1.47	0.04	1.48	0.42	0.53	2.88	27.49	18.19	14.68	1.06	2.46	9.30	2.14		7.16
29	Columbus, Ohio.	24.89	14.68		1.11	3.24	0.02	0.48	0.72	1.37	3.17	29.48	21.22	15.43	1.89	3.90	8.26	4.60		3.67
30	Oakland, Cal.	28.49	17.08		1.92	3.60	0.09	4.97	0.27	0.20	0.36	28.24	20.08	17.32	0.38	2.38	8.16		0.28	8.41
31	Toledo, Ohio.	24.32	16.00		0.60	2.14	0.02	0.82	0.44	1.10	3.21	30.49	18.16	13.83	1.28	2.06	12.33	6.17		6.16
32	Atlanta, Ga.	20.66	12.81	0.09	1.71	1.36	0.27	0.96	0.46	0.26	2.73	20.49	15.84	13.52	1.18	1.14	4.65		0.17	4.82
33	Birmingham, Ala.	12.92	8.46		2.55	1.97	0.27	1.70	0.50	0.23	0.23	12.87	11.33	8.63	0.17	2.54	1.54		0.05	1.59
34	Omaha, Nebr.	27.01	13.49		1.81	3.38	0.14	4.47	0.34	1.99	5.40	26.39	21.11	14.27	1.67	5.16	6.28		0.62	5.90
35	Worcester, Mass.	32.40	22.38	0.60	1.28	1.15	0.04	0.29	1.83	1.67	3.16	31.77	24.39	20.24	0.71	3.44	7.39		0.63	8.01
36	Richmond, Va.	26.46	15.86	0.21	1.26	0.26	0.20	0.58	0.46	1.73	5.91	35.54	21.00	13.98	2.82	4.19	14.54	9.08		5.47
37	Syracuse, N. Y.	26.86	18.20		1.23	3.72	0.04	0.51	0.24	0.36	2.56	30.87	20.79	16.96	0.81	3.02	10.08	4.02		6.06
38	New Haven, Conn.	20.99	16.58	0.26	1.50	0.68	0.21	0.75	0.71	0.28	0.01	23.45	17.40	16.23	0.01	1.16	6.05	2.46		3.59
39	Memphis, Tenn.	21.76	13.01		0.70	1.55	0.47	1.86	0.80	0.25	3.11	26.04	19.42	13.46	1.66	4.30	6.62	4.28		2.34
40	Scranton, Pa.	14.43	9.59	0.31	1.86	1.15	0.11	0.76	0.15	0.50	(1)	14.93	12.03	10.76		1.27	2.90	0.50		2.40
41	Spokane, Wash.	26.33	12.27		0.61	5.37	0.11	3.36	1.28	0.38	2.96	20.84	18.36	12.99	0.81	4.46	2.47		5.49	7.97
42	Paterson, N. J.	18.04	11.36	0.05	1.47	0.74	0.07	2.81	0.49	1.04	(1)	19.92	14.03	11.76	0.01	2.28	5.89	1.88		4.01
43	Fall River, Mass.	23.66	17.93	0.47	1.20	0.25	0.06	0.05	0.48	1.07	2.16	25.63	18.59	14.84	1.24	2.50	7.04	1.98		5.07
44	Grand Rapids, Mich.	25.25	15.44		0.83	2.98	0.06	1.99	0.93	0.34	2.69	25.18	17.83	14.87	1.33	1.63	7.35		0.07	7.42
45	Dayton, Ohio.	22.21	14.95		1.20	1.89	0.07	0.48	0.76	0.93	1.91	24.82	17.36	13.80	0.92	2.64	7.45	2.61		4.85
46	Dallas, Tex.	29.82	18.57		0.70	3.77	0.42	1.62	0.60	1.02	2.93	33.60	18.35	14.29	0.41	2.65	15.25	3.78		11.47
47	San Antonio, Tex.	21.68	16.52		0.53		0.10	1.43	0.30	0.38	0.11	30.62	15.27	12.52	0.09	2.66	15.36	8.94		6.41
48	Bridgeport, Conn.	21.18	16.39	0.44	1.63	1.13	0.14	0.72	0.32	0.42	(1)	26.27	16.38	15.21		1.17	9.89	5.10		4.80
49	Nashville, Tenn.	20.27	10.31		1.51	0.91	0.12	3.10	0.40	0.95	2.97	23.20	16.70	12.66	1.00	3.04	6.49	2.92		3.57
50	New Bedford, Mass.	28.53	20.69	0.43	0.95	1.18	0.04	0.18	0.87	0.94	3.24	28.24	20.85	15.61	1.39	3.85	7.39		0.39	7.68
51	Salt Lake City, Utah.	30.52	14.74		3.14	6.37	0.05	3.13	0.28	0.12	2.63	40.36	20.77	15.68	1.50	3.59	19.59	9.84		9.75
52	Lowell, Mass.	21.64	16.24	0.26	1.08	0.38	0.05	0.19	0.55	0.75	2.12	20.74	17.76	14.54	1.49	1.73	2.97		0.91	3.88
53	Cambridge, Mass.	32.64	24.50	0.37	1.00	0.43	0.03	0.12	1.24	1.93	3.93	32.18	26.57	19.84	1.58	5.16	5.60		0.47	6.07
54	Trenton, N. J.	22.08	11.22	0.17	1.38	1.49	0.09	2.86	0.54	1.28	3.04	24.58	18.64	13.51	1.98	3.14	5.94	2.60		3.44
55	Hartford, Conn.	35.41	25.66	0.47	0.76	1.33	0.15	0.69	0.96	1.42	3.97	42.80	26.95	21.27	1.68	4.00	15.85	7.39		8.46
56	Houston, Tex.	31.05	21.76		0.54	0.06	0.17	4.00	0.84	1.54	2.14	35.09	20.66	14.46	0.97	5.23	14.44	4.04		10.49
57	Tacoma, Wash.	31.86	18.82		0.57	5.50	0.15	3.56	0.33	0.83	2.32	37.41	21.45	12.58	3.20	5.67	5.96		4.45	10.91
58	Reading, Pa.	13.62	8.43	6.25	0.78	0.27	0.01	0.76	0.22	0.59	2.20	14.15	10.78	9.07	1.02	0.67	3.38	0.83		2.58
59	Youngstown, Ohio.	23.36	14.64		1.07	3.74	0.16	0.53	0.27	0.52	2.43	30.45	15.21	11.69	1.09	2.45	15.22	7.09		8.13
60	Camden, N. J.	18.09	8.75	0.08	1.47	1.14	0.04	2.06	0.26	1.26	3.04	21.00	16.97	13.26	1.01	2.70	4.03	2.91		1.12
61	Albany, N. Y.	31.35	19.59		1.34	4.40	0.02	0.57	0.49	0.65	3.98	41.35	22.96	17.35	2.03	3.57	18.40	10.61		8.39
62	Springfield, Mass.	40.60	30.39	0.63	1.28	0.63	0.08	0.33	1.37	0.79	5.09	41.77	30.45	24.87	2.00	3.58	11.32	1.17		10.15
63	Lynn, Mass.	26.05	17.88	0.52	1.14	0.51	0.10	0.18	1.20	1.04	3.49	27.03	20.06	15.61	1.73	2.72	6.97	0.98		5.99

GENERAL TABLES.

161

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 57. For absolute amounts, see Table 4.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL COST PAYMENTS FOR—					Per capita excess of gov- ernmental cost pay- ments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—		
		All revenue.	Taxes.			Special assess- ments and special charges for outlays.	Fines, for- feits, and es- cheats.	Sub- ventions, grants, gifts, donations, and pension assessments.	Earnings of gen- eral de- partments.	High- ways or privi- leges, and inter- est.	Earnings of pub- lic serv- ice en- terprises.	All gov- ernmental costs.	Expenses and interest.					Out- lays.	Gov- ern- mental cost pay- ments.	Pay- ments for ex- penses and inter- est.
			Prop- erty.	Poll.	Busi- ness and non- business li- cense.								All ex- penses and inter- est.	Ex- penses of gen- eral de- partments.	Ex- penses of pub- lic serv- ice en- terprises.	Inter- est.				
64	Des Moines, Iowa.....	\$21.57	\$19.03	.....	\$0.39	\$0.18	\$0.24	\$0.49	\$0.70	\$0.29	\$0.26	\$21.31	\$17.68	\$15.78	\$0.34	\$1.57	\$3.63	.....	\$0.26	\$3.89
65	Fort Worth, Tex.....	19.80	13.10	.....	0.43	2.00	0.13	0.95	0.28	0.35	2.56	17.64	13.97	8.94	1.97	3.07	3.67	.....	2.16	5.83
66	Lawrence, Mass.....	18.22	13.96	\$0.12	1.27	0.36	0.05	0.08	0.52	0.42	1.43	28.15	15.75	13.36	0.75	1.63	12.40	\$9.93	.....	2.47
67	Kansas City, Kans.....	23.42	12.59	.....	0.78	3.43	0.05	0.29	0.30	0.83	5.14	28.23	17.49	10.99	2.55	3.95	10.73	4.81	.....	5.92
68	Yonkers, N. Y.....	31.26	21.12	.....	1.08	4.51	0.02	0.70	0.11	0.43	3.28	40.70	31.35	23.61	1.52	6.22	9.35	9.44	.....	10.09
69	Schenectady, N. Y.....	22.39	16.78	.....	1.05	1.73	0.04	0.46	0.33	0.38	1.61	30.04	18.49	14.63	0.77	3.10	11.54	7.65	.....	3.90
70	Wilmington, Del.....	15.54	10.99	.....	0.10	0.39	0.24	0.54	0.15	0.21	2.92	20.12	13.53	10.03	1.13	2.37	6.60	4.58	.....	2.02
71	Duluth, Minn.....	32.93	18.62	.....	2.38	5.64	0.22	1.08	0.31	0.26	6.41	33.82	21.84	14.51	3.80	3.53	11.98	0.89	.....	11.09
72	Oklahoma City, Okla.....	16.97	12.77	.....	0.34	0.19	0.22	0.52	0.58	0.66	1.69	13.56	12.86	8.78	0.69	3.39	0.71	3.41	.....	4.11
73	Norfolk, Va.....	23.49	14.61	0.05	3.55	.....	0.05	0.66	0.40	1.37	2.77	23.91	20.74	14.39	1.39	4.96	3.18	0.43	.....	2.75
74	Elizabeth, N. J.....	19.04	10.94	0.21	1.78	1.48	0.04	2.95	0.40	1.22	0.01	17.65	14.18	11.88	0.02	2.30	3.47	1.39	.....	4.86
75	Somerville, Mass.....	23.31	17.84	0.52	0.05	0.85	0.02	0.12	0.97	0.23	2.71	22.04	19.14	15.89	0.75	2.50	2.90	1.27	.....	4.17
76	Waterbury, Conn.....	20.75	14.04	0.33	1.13	0.50	0.14	0.69	0.10	1.06	2.76	31.33	17.04	14.66	0.46	1.92	14.29	10.58	.....	3.71
77	St. Joseph, Mo.....	19.13	11.71	.....	1.80	4.44	0.05	0.62	0.14	0.34	0.05	22.67	12.75	11.36	0.02	1.38	9.91	3.53	.....	6.38
78	Utica, N. Y.....	18.23	14.63	.....	1.31	1.09	0.03	0.62	0.14	0.32	0.09	23.21	15.57	14.20	.....	1.38	7.63	4.98	.....	2.66
79	Akron, Ohio.....	28.88	17.48	.....	1.25	4.84	0.23	0.52	0.58	0.78	3.23	37.78	20.05	13.69	1.25	5.10	17.74	8.90	.....	8.83
80	Troy, N. Y.....	26.05	18.82	.....	1.17	1.35	0.01	0.59	0.11	0.46	3.55	25.48	21.14	16.50	1.38	3.26	4.34	0.57	.....	4.91
81	Manchester, N. H.....	18.63	13.61	0.50	0.87	0.03	0.04	0.06	0.35	0.79	2.37	19.33	15.11	12.73	1.39	0.99	4.22	0.70	.....	3.52
82	Hoboken, N. J.....	23.65	13.68	0.02	2.64	0.01	0.02	3.25	0.21	0.91	3.01	25.76	21.53	16.27	2.87	2.39	4.23	2.12	.....	2.12
83	Wilkes-Barre, Pa.....	15.78	10.79	0.38	1.18	1.60	0.04	0.69	0.95	0.15	0.02	21.79	13.22	11.68	0.04	1.50	8.56	6.00	.....	2.56
84	Fort Wayne, Ind.....	23.67	10.00	0.33	0.90	5.35	0.04	1.59	0.23	0.34	4.89	33.29	15.34	11.96	2.81	6.57	7.95	0.38	.....	8.33
85	Erie, Pa.....	19.02	10.97	0.21	1.00	1.03	0.09	0.79	0.33	0.26	4.34	21.55	14.08	11.43	1.67	0.98	7.47	2.64	.....	4.94
86	Jacksonville, Fla.....	26.79	10.49	.....	1.69	1.25	0.33	2.61	0.59	0.68	9.14	32.95	21.53	14.52	4.10	2.91	11.42	6.17	.....	5.28
87	Evansville, Ind.....	18.60	11.12	0.08	1.49	0.26	0.04	2.14	0.26	0.52	2.69	19.99	13.75	11.21	1.56	0.68	6.23	1.39	.....	4.84
88	East St. Louis, Ill.....	16.22	8.72	.....	2.97	2.81	0.03	0.35	0.28	1.06	(*)	15.02	12.99	11.20	0.01	1.79	2.03	1.19	.....	3.22
89	Harrisburg, Pa.....	18.82	12.37	0.15	0.70	1.58	0.07	0.75	0.16	0.79	2.25	21.02	14.45	11.75	0.84	1.86	6.57	2.20	.....	4.37
90	Peoria, Ill.....	21.50	14.03	.....	3.07	2.88	0.02	0.61	0.44	0.40	0.06	24.20	16.72	15.50	0.14	1.07	7.48	2.70	.....	4.79
91	Passaic, N. J.....	16.07	9.37	0.02	1.26	1.08	0.09	2.69	0.25	1.30	.....	18.33	13.08	10.99	.....	2.09	5.24	2.26	.....	2.90
92	Savannah, Ga.....	21.78	10.50	.....	3.04	0.79	0.22	3.80	0.22	0.49	2.73	30.50	17.71	13.70	1.47	2.55	12.79	8.72	.....	4.07
93	Bayonne, N. J.....	24.84	13.20	.....	0.97	1.20	0.08	4.09	0.11	0.77	4.42	24.17	22.60	15.53	4.04	3.00	1.57	0.67	.....	2.24
94	Wichita, Kans.....	22.38	14.42	.....	0.40	6.57	0.16	0.43	0.18	0.21	0.03	13.82	12.11	9.12	0.09	2.90	1.71	8.58	10.28	.....
95	South Bend, Ind.....	19.60	10.56	0.10	1.02	4.10	0.03	1.62	0.14	0.13	1.90	18.66	12.08	10.41	0.87	0.81	6.58	0.98	.....	7.52
96	Johnstown, Pa.....	13.04	8.95	0.31	1.01	0.57	0.20	0.69	0.55	0.46	0.01	16.35	10.45	9.66	0.01	0.78	8.90	3.31	.....	2.59
97	Brockton, Mass.....	25.81	18.92	0.58	0.09	0.90	0.15	0.07	0.20	0.70	2.38	25.48	20.37	16.81	1.03	2.53	5.11	0.32	.....	5.43
98	Sacramento, Cal.....	33.24	18.25	.....	2.17	4.79	0.25	3.76	0.20	0.57	3.25	51.98	22.29	19.19	1.35	1.78	29.69	18.74	.....	10.95
99	Terre Haute, Ind.....	16.59	10.95	0.09	1.36	1.42	0.03	1.99	0.21	0.23	0.32	18.63	13.51	12.47	0.37	0.67	5.12	2.04	.....	3.08
100	Holyoke, Mass.....	32.20	17.88	0.33	1.23	0.17	0.12	0.11	0.47	0.85	11.03	33.67	25.82	16.80	6.46	2.56	7.85	1.47	.....	6.37
101	Portland, Me.....	30.38	18.61	0.42	1.02	0.60	0.04	2.99	0.78	0.95	4.95	31.87	25.40	18.42	2.06	4.92	6.47	1.51	.....	4.96
102	Allentown, Pa.....	14.84	9.57	0.37	0.86	0.88	0.01	0.62	0.06	0.22	1.95	17.68	10.85	9.05	1.05	0.75	6.84	2.84	.....	3.99
103	El Paso, Tex.....	23.10	13.96	.....	1.24	1.04	0.32	1.45	0.44	0.27	4.39	26.51	16.94	12.18	2.40	2.36	9.57	3.40	.....	6.17
104	Charleston, S. C.....	18.00	12.80	0.07	1.91	0.34	0.29	0.68	0.20	0.60	1.12	19.40	16.11	13.18	0.12	2.80	3.30	1.41	.....	1.89
105	Springfield, Ill.....	21.10	13.48	.....	2.15	1.76	0.04	0.47	0.30	0.32	2.59	20.61	14.56	12.02	1.46	1.08	6.05	0.49	.....	6.54
106	Canton, Ohio.....	19.12	11.30	.....	1.06	3.26	0.03	0.50	0.23	0.71	2.03	41.80	15.20	10.89	1.06	3.25	26.61	22.69	.....	3.92
107	Chattanooga, Tenn.....	15.03	9.78	.....	0.92	0.84	0.11	2.41	0.48	0.36	0.12	17.09	13.81	10.87	0.10	2.84	3.28	2.05	.....	1.23
108	Pawtucket, R. I.....	23.89	14.66	0.13	1.03	0.16	0.06	0.25	0.81	1.55	5.25	29.63	21.15	14.98	1.37	4.79	8.49	5.74	.....	2.75
109	Altoona, Pa.....	16.80	9.35	0.08	0.78	2.59	0.06	0.72	0.48	0.32	2.42	16.21	11.87	9.38	0.45	2.04	4.34	0.59	.....	4.92
110	Covington, Ky.....	16.60	9.52	.....	1.58	1.14	0.05	1.24	0.10	0.17	2.78	16.61	14.42	11.00	1.19	2.23	2.19	0.01	.....	2.17
111	Mobile, Ala.....	15.34	6.31	.....	2.27	2.05	0.18	0.62	0.41	0.32	3.17	15.52	13.53	8.81	1.42	3.29	1.99	0.18	.....	1.82
112	Berkeley, Cal.....	25.00	15.37	.....	0.46	3.29	0.01	5.02	0.38	0.49	0.03	28.50	18.38	16.69	0.16	1.63	10.12	3.50	.....	6.62
113	Sioux City, Iowa.....	28.61	17.70	.....	1.87	4.72	0.21	0.46	0.60	0.62	2.92	27.41	16.81	14.27	0.11	1.54	10.60	1.20	.....	11.80
114	Atlantic City, N. J.....	42.10	24.37	(*)	5.09	0.29	0.06	4.67	0.57	3.00	4.05	44.50	35.22	25.82	1.48	7.92	9.28	2.40	.....	6.89
115	Saginaw, Mich.....	22.31	12.15	.....	0.99	2.80	0.04	2.50	0.58	0.58	2.68	19.27	14.68	12.11	1.22	1.35	4.59	3.04	.....	7.63
116	Little Rock, Ark.....	16.21	7.31	.....	1.58	3.85	0.28	1.57	1.00	0.43	0.20	13.52	11.75	10.31	0.24	1.21	1.77	2.69	.....	4.46
117	Rockford, Ill.....	21.89	15.33	.....	0.18	2.84	0.15	0.47												

TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 57. For absolute amounts, see Table 4.]

City number.	CITY.	PER CAPITA REVENUE RECEIPTS FROM—										PER CAPITA GOVERNMENTAL COST PAYMENTS FOR—					Per capita excess of govern- mental cost payments over revenue receipts.	PER CAPITA EXCESS OF REVENUE RECEIPTS OVER—		
		All revenue.	Taxes.			Special assess- ments and special charges for out- lays.	Fines, for- feits, and es- cheats.	Sub- ven- tions, grants, donations, and pen- sion assess- ments.	Earnings of gen- eral de- part- ments.	High- way privi- leges, rents, and inter- est.	Earnings of pub- lic ser- vice enter- prises.	All gov- ern- mental costs.	Expenses and interest.					Out- lays.	Gov- ern- men- tal cost pay- ments.	Pay- ments for ex- cess and inter- est.
			Prop- erty.	Pol- ice.	Busi- ness and non- busi- ness li- cense.								All ex- penses and inter- est.	Ex- penses of gen- eral de- part- ments.	Ex- penses of pub- lic ser- vice enter- prises.	Inter- est.				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.																				
136	Lincoln, Nebr.	\$29.15	\$17.73	\$0.16	\$1.34	\$4.36	\$0.08	\$1.10	\$0.28	\$0.35	\$3.76	\$31.83	\$19.60	\$14.59	\$2.98	\$2.04	\$12.23	\$2.68	\$0.55	
137	Racine, Wis.	19.21	12.35	.....	3.18	1.27	0.07	1.52	0.32	0.20	0.30	22.79	13.73	12.53	0.30	0.94	9.02	3.59	5.43
138	Macon, Ga.	25.00	8.72	.....	2.02	2.24	0.35	5.87	0.74	0.67	4.39	27.05	16.91	12.70	2.51	1.69	10.14	2.05	8.09
139	Pasadena, Cal.	43.36	20.10	.....	0.39	5.22	0.11	4.60	0.82	0.26	11.87	44.16	28.43	21.16	4.49	2.78	15.73	0.80	14.93
140	Superior, Wis.	23.35	15.05	.....	2.56	4.46	0.15	0.86	0.12	0.15	.....	24.71	15.86	14.52	.....	1.33	8.85	1.35	7.50
141	Huntington, W. Va.	17.14	10.54	0.18	0.27	5.02	0.25	0.34	0.13	0.21	0.20	21.56	10.41	8.26	0.15	1.99	11.16	4.42	6.74	
142	Chelsea, Mass.	20.86	14.97	0.39	0.79	0.37	0.04	(?)	0.92	0.80	2.58	20.96	19.26	14.92	0.58	3.75	1.70	0.10	1.60	
143	Woonsocket, R. I.	17.64	10.81	0.14	1.09	0.34	0.02	0.30	0.46	1.40	3.08	21.10	15.53	10.90	0.64	3.99	5.58	3.46	2.11	
144	Wheeling, W. Va.	17.88	11.94	0.06	0.63	0.14	0.30	0.35	0.24	0.40	3.81	11.22	14.14	11.31	2.34	0.49	1.08	.....	3.74
145	Newton, Mass.	45.82	34.77	0.49	0.03	1.57	0.05	0.63	1.68	2.53	4.07	40.93	36.23	23.65	1.20	6.38	4.71	4.88	9.59	
146	Butte, Mont.	28.40	13.73	0.76	2.25	6.08	0.79	3.65	0.34	0.81	.....	33.60	21.57	19.46	.....	2.11	12.02	5.19	6.83
147	Montgomery, Ala.	17.07	6.62	.....	2.73	3.01	0.35	0.82	0.48	0.20	2.86	15.74	14.67	9.48	1.34	3.84	1.07	1.33	2.40
148	Muskogee, Okla.	13.51	9.91	.....	0.16	.....	0.25	0.42	0.37	0.47	1.93	14.79	11.77	7.51	0.83	3.38	3.01	1.27	1.74
149	Rosario, Va.	13.99	8.57	0.19	2.42	0.45	0.40	0.47	0.25	0.47	0.17	17.10	11.56	9.45	0.08	2.00	5.54	3.71	1.83	
150	West Hoboken, N. J.	14.26	7.31	0.02	1.39	1.19	0.01	3.62	0.05	0.67	.....	16.11	11.29	9.53	.....	1.76	4.82	1.85	2.97
151	Galveston, Tex.	32.82	16.25	.....	1.12	1.03	0.07	5.53	2.96	1.61	4.25	41.23	28.38	19.09	3.23	6.06	12.84	8.40	4.44
152	East Orange, N. J.	30.96	18.41	0.17	0.65	0.97	0.02	4.75	0.75	1.34	3.59	32.62	25.30	19.29	2.30	3.72	7.32	1.66	5.66	
153	Fitchburg, Mass.	26.93	19.70	0.43	1.03	0.73	0.07	0.05	1.46	0.77	2.67	31.91	22.78	18.69	1.82	2.27	9.12	4.98	4.15	
154	Chester, Pa.	11.73	7.65	0.34	0.67	1.38	0.05	0.87	0.23	0.50	0.05	12.01	10.85	8.93	0.03	1.89	1.16	0.29	0.88	
155	New Castle, Pa.	13.90	10.35	.....	0.33	1.84	0.07	0.65	0.33	0.24	0.04	15.42	11.17	10.45	0.03	0.69	4.25	1.52	2.72
156	Springfield, Mo.	17.29	10.30	0.19	2.08	2.65	0.07	1.35	0.21	0.36	0.07	15.33	10.66	10.06	0.05	0.55	4.67	1.96	6.63	
157	Perth Amboy, N. J.	19.83	8.21	0.02	2.00	0.99	0.09	3.07	0.65	0.44	4.42	24.50	15.47	10.60	1.84	3.03	9.03	4.67	4.36	
158	Lexington, Ky.	21.43	12.54	.....	3.25	3.34	0.05	1.67	0.17	0.28	0.12	20.46	14.19	12.32	0.05	1.82	6.27	0.97	7.24
159	Dubuque, Iowa	25.52	17.97	.....	1.62	3.11	0.02	0.42	0.28	0.06	2.14	22.34	14.22	11.10	1.22	1.89	8.12	3.18	11.30
160	Hamilton, Ohio	21.14	10.14	.....	1.07	3.29	0.06	0.58	0.07	0.53	8.35	25.93	17.20	9.61	4.29	3.30	8.73	4.79	3.94
161	Lansing, Mich.	25.87	13.60	.....	0.12	2.82	0.26	1.50	0.29	0.08	7.20	22.62	16.32	11.15	4.68	0.50	6.29	3.25	9.55
162	Charlotte, N. C.	15.24	6.07	0.17	0.72	1.97	0.31	1.94	0.25	0.21	3.59	15.33	13.40	7.91	1.70	3.78	2.44	0.59	1.84	
163	Decatur, Ill.	17.63	10.07	.....	0.81	4.12	0.09	0.50	0.34	0.26	1.95	21.49	12.49	10.32	0.96	1.21	9.00	3.86	5.14
164	Portsmouth, Va.	9.93	5.28	0.04	1.48	.....	0.10	0.51	0.23	2.12	0.13	10.57	10.16	7.63	0.08	2.45	0.41	0.64	\$0.23
165	Everett, Mass.	23.51	18.00	0.44	0.05	0.42	0.03	0.10	0.63	0.65	3.14	26.54	20.34	15.85	0.89	3.61	6.20	3.03	3.17	
166	Knoxville, Tenn.	22.39	9.51	0.04	1.96	1.07	0.24	3.13	0.99	0.35	5.09	24.15	19.85	11.77	3.57	4.51	4.30	1.76	2.55	
167	Elmira, N. Y.	23.62	16.43	.....	1.19	1.44	0.05	0.81	0.29	0.26	3.29	61.31	18.99	14.80	3.09	1.09	42.32	37.09	4.63
168	San Jose, Cal.	19.84	10.44	.....	2.50	1.75	0.08	4.64	0.42	0.01	0.01	18.67	15.95	14.67	.....	1.29	2.71	1.17	3.89
169	Joliet, Ill.	27.06	20.21	0.59	0.91	1.19	0.03	0.05	0.58	0.21	3.29	28.47	20.63	16.92	0.55	3.26	7.83	1.41	6.43	
170	Pittsfield, Mass.	22.12	11.63	.....	4.10	3.44	0.12	0.42	0.19	0.21	2.00	28.03	16.97	13.67	2.31	1.09	12.06	6.91	8.15
171	Quincy, Mass.	32.21	24.11	0.52	0.13	1.42	0.10	0.17	0.63	0.60	4.44	28.82	23.28	17.85	1.20	4.23	5.54	3.39	8.93	
172	Auburn, N. Y.	21.86	14.25	.....	0.84	2.10	0.05	0.65	0.72	0.28	2.97	20.31	18.06	14.82	1.80	1.43	2.26	1.55	3.80
173	Quincy, Ill.	16.35	11.82	.....	2.20	0.66	0.09	0.47	0.31	0.79	0.03	14.81	11.65	11.04	0.05	0.55	3.16	1.54	4.70
174	Cedar Rapids, Iowa	33.49	19.53	.....	1.29	7.28	0.19	0.53	0.41	0.11	4.15	32.99	19.05	15.93	1.49	1.63	13.94	0.50	14.44
175	Mount Vernon, N. Y.	28.47	23.57	.....	0.95	2.03	0.03	0.90	0.35	0.63	.....	33.03	29.73	24.75	.....	4.97	3.31	4.56	\$1.26
176	New Rochelle, N. Y.	32.53	28.11	.....	0.91	1.30	0.03	0.68	1.02	0.41	0.07	31.36	24.59	20.17	0.05	4.37	6.77	1.18	7.94
177	Niagara Falls, N. Y.	35.56	22.15	.....	1.85	6.48	0.16	0.61	0.14	0.34	3.82	37.74	25.01	18.91	1.74	4.35	12.74	2.19	10.55
178	Amsterdam, N. Y.	18.06	11.86	.....	0.96	1.43	0.05	0.40	0.15	0.28	3.02	17.76	11.97	9.53	0.78	1.66	5.70	0.30	6.10
179	Taunton, Mass.	26.40	15.63	0.37	1.04	0.57	0.08	0.08	1.29	1.49	6.87	24.99	21.75	14.59	3.99	3.17	3.24	1.41	4.65	
180	Jamestown, N. Y.	27.24	15.54	.....	0.57	2.88	0.06	0.61	1.06	0.21	6.29	29.49	20.05	14.67	2.55	2.83	9.45	2.26	7.19
181	Lorain, Ohio	22.75	14.25	.....	1.06	3.82	0.05	0.39	0.69	0.40	2.07	24.79	14.94	10.40	1.17	3.37	9.85	2.04	7.81
182	Oshkosh, Wis.	19.45	10.68	.....	1.84	2.24	0.05	0.95	0.24	0.80	2.66	33.23	13.71	11.33	0.81	1.56	24.52	18.78	5.74
183	Jackson, Mich.	22.81	14.44	.....	0.89	1.45	0.09	1.96	0.97	0.82	2.19	20.42	14.98	12.95	1.06	0.94	5.44	2.39	7.83
184	Lima, Ohio	16.15	9.74	.....	1.05	1.86	0.06	0.47	0.28	0.52	2.15	14.51	11.74	8.69	1.15	1.90	2.77	1.64	4.41
185	Stockton, Cal.	29.14	13.71	.....	1.80	4.41	0.23	3.04	0.22	0.18	0.55	37.00	20.71	19.15	0.32	1.24	16.28	7.86	8.43
186	Waterloo, Iowa	23.76	17.11	0.28	0.89	1.39	0.19	0.39	0.87	0.15	2.48	19.34	13.64	10.24	1.16	2.25	5.70	4.41	10.12	
187	Fresno, Cal.	25.60	12.32	.....	2.86	3.32	0.16	0.10	0.69	0.07	0.10	26.68	18.62	17.30	0.08	1.25	8.06	1.03	6.98
188	Shreveport, La.	16.04	10.53	0.08	1.44	0.94	0.35	0.57	0.83	0.31										

GENERAL TABLES.

163

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1916.

(For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 61. For amounts on which percentages are based, see Table 4.)

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 of general departments.				Expenses of public service enterprises.	Interest.	Outlays.		
		Property.	Poll.	Business and non-business license.															
	Grand total.....	64.0	0.2	5.7	7.4	0.4	4.2	2.5	5.6	10.0	65.1	13.4	21.5	56.5	4.2	12.5	26.9	93.1	
	Group I.....	67.5	(1)	5.3	5.0	0.4	1.9	2.4	7.8	9.6	65.5	15.6	18.9	58.8	3.5	14.9	22.8	95.2	
	Group II.....	58.4	0.1	6.8	9.7	0.4	8.4	3.1	3.8	9.3	64.2	10.7	25.1	53.8	5.0	9.8	31.4	91.6	
	Group III.....	61.5	0.4	5.4	10.4	0.4	5.2	2.5	3.9	10.3	64.4	11.8	23.8	55.2	4.2	10.9	29.7	92.3	
	Group IV.....	62.1	0.5	5.9	9.0	0.5	5.6	2.0	2.7	11.8	66.8	11.5	22.2	53.1	5.3	10.1	31.6	88.0	
	Group V.....	61.0	0.5	5.8	9.7	0.6	6.4	2.4	2.2	11.4	64.7	10.4	24.9	54.4	5.2	9.6	30.9	92.0	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	73.6	.....	3.2	4.5	0.4	1.4	0.7	7.3	9.0	63.7	22.5	13.8	60.9	* 2.9	22.5	13.7	100.1
2	Chicago, Ill.....	57.2	.....	12.1	7.6	0.7	1.8	3.0	8.4	9.3	65.3	4.9	29.8	59.3	4.5	4.8	31.4	97.5
3	Philadelphia, Pa.....	59.1	0.1	5.0	2.5	0.1	2.9	4.4	14.7	11.2	74.9	10.7	14.4	61.0	4.2	9.3	25.6	87.0
4	St. Louis, Mo.....	60.6	.....	8.4	11.5	0.3	1.7	3.3	4.0	10.2	68.7	4.1	29.2	64.9	5.9	4.3	24.9	106.1
5	Boston, Mass.....	74.3	0.4	3.5	0.6	0.2	0.6	2.8	8.9	8.8	66.5	16.8	16.7	65.3	3.8	17.4	12.5	103.9
6	Cleveland, Ohio.....	62.9	.....	4.3	7.4	0.3	2.2	6.8	4.5	11.5	66.7	14.9	18.4	42.6	3.0	10.2	44.2	68.3
7	Baltimore, Md.....	59.3	.....	6.7	1.9	(1)	3.5	4.0	11.4	13.2	66.7	12.4	20.9	46.5	4.2	15.9	33.2	76.1
8	Pittsburgh, Pa.....	59.8	.....	4.2	0.8	0.4	2.9	3.6	5.3	13.1	66.9	12.8	20.3	55.6	3.7	11.3	29.3	88.8
9	Detroit, Mich.....	66.0	.....	3.4	11.1	0.3	5.2	4.6	2.3	7.0	67.8	4.6	37.6	51.4	1.8	4.2	42.6	91.6

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	56.5	.....	6.5	17.1	0.4	3.7	3.2	1.7	10.9	62.7	8.0	29.3	48.1	7.8	7.1	37.0	89.2
11	Buffalo, N. Y.....	68.7	.....	4.7	6.1	0.4	3.4	5.4	3.5	7.7	72.2	9.9	17.9	62.6	4.2	9.2	24.0	92.6
12	San Francisco, Cal.....	61.9	.....	7.7	11.7	0.1	4.3	2.2	2.0	10.1	62.1	9.8	28.1	51.7	5.7	9.1	33.6	92.3
13	Milwaukee, Wis.....	65.6	.....	10.7	8.4	0.4	5.5	2.2	0.8	6.4	60.7	4.2	35.1	57.2	2.5	4.1	36.3	93.3
14	Cincinnati, Ohio.....	59.1	.....	5.8	4.0	0.2	2.1	4.5	16.0	8.2	68.2	19.2	12.6	54.5	3.2	16.2	26.0	84.7
15	Newark, N. J.....	56.9	0.4	6.0	5.9	0.2	11.9	2.7	5.9	10.1	66.8	15.4	17.8	56.1	3.2	13.6	27.0	88.8
16	New Orleans, La.....	62.3	0.6	11.3	.....	0.5	3.5	3.9	5.3	12.7	67.9	20.5	11.6	47.5	7.7	16.7	28.0	81.4
17	Washington, D. C.....	40.9	.....	10.0	1.8	0.7	40.2	1.7	0.8	4.3	61.6	1.5	36.9	70.6	3.7	1.8	24.0	120.5
18	Minneapolis, Minn.....	63.0	.....	5.2	14.7	0.6	4.7	3.2	2.9	5.7	68.6	10.4	21.0	55.7	2.5	8.9	32.9	84.9
19	Seattle, Wash.....	52.6	.....	1.4	21.7	0.3	3.8	2.5	1.3	10.3	64.4	14.4	31.2	39.7	7.2	12.4	40.7	86.2

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	49.8	0.1	7.6	1.9	0.1	13.5	0.9	7.2	18.9	64.0	17.7	18.3	62.8	3.3	18.3	15.6	103.3
21	Kansas City, Mo.....	53.6	.....	6.5	20.2	0.3	2.0	1.1	3.9	12.4	61.1	6.1	32.8	55.2	5.8	6.1	32.9	99.8
22	Portland, Oreg.....	48.9	.....	4.8	23.9	0.4	5.3	1.4	5.8	9.5	54.3	18.6	27.1	46.3	6.7	18.2	28.8	97.6
23	Indianapolis, Ind.....	58.5	0.2	6.2	19.4	0.3	6.7	6.4	2.7	0.6	71.0	2.9	26.1	62.6	0.3	2.6	34.5	85.7
24	Denver, Colo.....	69.0	.....	4.0	16.2	0.5	1.6	4.0	4.1	0.6	70.4	8.5	21.1	78.3	0.5	9.5	11.7	111.9
25	Rochester, N. Y.....	59.6	.....	3.1	19.7	0.2	2.0	1.2	3.9	10.3	68.0	11.6	20.4	54.3	3.8	9.9	32.0	85.4
26	Providence, R. I.....	66.4	0.5	5.0	1.6	0.1	0.9	2.8	9.7	13.2	69.8	12.0	18.2	60.4	4.7	11.2	23.6	93.3
27	St. Paul, Minn.....	58.8	.....	7.8	13.7	0.4	3.1	3.4	4.4	8.3	70.0	12.2	17.8	55.4	5.9	10.7	28.0	87.5
28	Louisville, Ky.....	64.1	.....	9.0	5.8	0.1	5.8	1.7	2.1	11.4	62.1	9.7	28.2	53.4	3.8	8.9	33.8	92.2
29	Columbus, Ohio.....	59.0	.....	4.5	13.4	0.1	2.9	1.9	5.5	12.7	69.6	15.7	14.7	52.3	6.4	13.2	28.0	84.4
30	Oakland, Cal.....	60.0	.....	6.7	12.6	0.3	17.5	1.0	0.7	1.3	62.1	8.3	29.6	61.3	1.3	8.4	28.9	100.9
31	Toledo, Ohio.....	65.8	.....	2.5	8.8	0.1	3.4	1.8	4.5	13.2	62.1	12.6	25.3	45.3	4.2	10.0	40.4	79.8
32	Atlanta, Ga.....	62.0	0.4	8.3	6.6	1.3	4.7	2.2	1.3	13.2	71.2	5.5	23.3	66.0	5.8	5.6	22.7	100.8
33	Birmingham, Ala.....	42.2	.....	19.7	15.3	2.1	13.2	3.9	1.8	1.8	68.1	19.6	12.3	67.1	1.3	19.7	11.9	100.4
34	Omaha, Nebr.....	50.0	.....	6.7	12.5	0.5	1.7	1.3	7.3	20.0	59.0	19.1	21.9	64.1	6.3	19.6	20.0	102.3
35	Worcester, Mass.....	69.1	1.8	4.0	3.6	0.1	0.9	5.6	5.2	9.8	64.7	10.6	24.7	63.7	2.2	10.8	23.2	102.0
36	Richmond, Va.....	59.9	0.8	4.8	1.0	0.8	2.2	1.7	6.6	22.3	63.5	15.9	20.6	39.3	7.9	11.8	40.9	74.5
37	Syracuse, N. Y.....	67.8	.....	4.6	13.9	0.2	1.9	0.9	1.3	9.5	66.2	11.3	22.5	54.9	2.6	9.8	32.7	87.0
38	New Haven, Conn.....	79.0	1.2	7.2	3.2	1.0	3.6	3.4	1.3	0.1	77.4	5.5	17.1	69.2	0.1	4.9	25.8	89.5
39	Memphis, Tenn.....	59.8	.....	3.2	7.1	2.2	8.5	8.7	1.2	14.3	69.5	19.8	10.7	51.7	6.4	16.5	25.4	83.6
40	Scranton, Pa.....	66.4	2.1	12.9	8.0	0.8	5.3	1.0	3.4	(1)	74.6	8.8	16.6	72.1	.....	8.5	19.4	96.7
41	Spokane, Wash.....	46.6	.....	2.3	20.4	0.4	12.8	4.8	1.4	11.2	52.8	17.0	30.2	62.3	4.4	21.4	11.9	126.4
42	Paterson, N. J.....	63.0	0.3	8.2	4.1	0.4	15.6	2.7	5.7	(1)	65.2	12.5	22.3	59.0	(1)	11.4	29.6	90.5
43	Fall River, Mass.....	75.8	2.0	5.1	1.0	0.3	0.2	2.0	4.5	9.2	68.0	10.6	21.4	57.9	4.9	9.8	27.5	92.3
44	Grand Rapids, Mich.....	61.1	.....	3.3	11.8	0.2	7.9	3.7	1.4	10.6	64.2	6.4	29.4	59.1	5.3	6.5	29.2	100.3
45	Dayton, Ohio.....	67.3	.....	5.4	8.5	0.3	2.2	3.4	4.2	8.6	66.3	11.9	21.8	55.6	3.7	10.6	30.0	89.5
46	Dallas, Tex.....	63.3	.....	2.3	12.6	1.4	5.1	2.0	3.4	9.8	52.7	8.9	38.4	42.5	4.2	7.9	45.4	88.7
47	San Antonio, Tex.....	86.8	.....	2.4	.....	0.5	6.6	1.4	1.8	0.5	58.2	12.3	29.5	40.9	0.3	8.7	50.1	70.8
48	Bridgeport, Conn.....	77.4	2.1	7.7	5.3	0.7	3.4	1.5	2.0	(1)	71.8	5.5	22.7	57.9	.....	4.4	37.7	80.6
49	Nashville, Tenn.....	50.8	.....	7.5	4.5	0.6	15.3	2.0	4.7	14.7	67.4	15.0	17.6	54.6	4.3	13.1	28.0	87.4
50	New Bedford, Mass.....	72.5	1.5	3.3	4.2	0.1	0.6	3.1	3.3	11.4	59.6	13.5	26.9	55.3	4.9	13.6	26.2	101.0
51	Salt Lake City, Utah.....	48.3	.....	10.3	20.9	0.2	10.4	0.9	0.4	8.6	56.3	11.8	31.9	39.9	3.7	8.9	43.5	75.6
52	Lowell, Mass.....	75.0	1.6	5.0	1.8	0.2	0.6	2.5	3.5	9.8	74.1	8.0	17.9	70.1	7.2	8.3	14.3	104.4
53	Cambridge, Mass.....	75.1	1.1	0.3	1.3	0.1	0.4	3.8	5.9	12.0	65.6	15.8	18.6	61.7	4.9	16.0	17.4	101.5
54	Trenton, N. J.....	50.8	0.8	6.3	6.8	0.4	12.9	2.4	5.8	13.8	70.2	14.2	15.6	55.0	8.1	12.8	24.2	89.8
55	Hartford, Conn.....	72.4	1.3	2.2	3.8	0.4	2.0	2.7	4.0	11.2	64.8	11.3	23.9	49.7	3.9	9.4	37.0	82.7
56	Houston, Tex.....	70.1	.....	1.7	0.2	0.6	12.9	2.7	4.9	6.9	49.7	16.8	33.5	41.2	2.8	14.9	41.1	89.5
57	Tacoma, Wash.....	40.2	.....	1.8	17.3	0.5	11.2	1.0	1.9	26.1	49.5	17.8	32.7	45.9	11.7	20.7	21.7	116.2
58	Reading, Pa.....	61.9	1.9	5.8	2.0	0.1	5.6	1.6	4.3	16.9	74.2	4.9	20.9	64.1	7.3	4.8	23.9	95.2
59	Youngstown, Ohio.....	62.7	.....	4.6	16.0	0.7	2.3	1.1	2.2	10.4	54.7	10.5	34.8	38.4	3.6	8.1	50.0	78.7
60	Camden, N. J.....	48.4	0.5	8.1	6.2	0.2	11.4	1.4	7.0	16.8	78.9	14.9	6.2	63.1	4.8	12.8	19.2	86.1
61	Albany, N. Y.....	63.5	.....	4.3	14.0	0.1	.....	1.8	1.6	2.1	61.8	11.4	26.8	42.0	4.9	8.6	44.5	75.8
62	Springfield, Mass.....	74.9	1.6	3.2	1.6	0.2	0.8	3.4	1.9	12.5	66.2	8.8	25.0	59.5	6.8	8.6	27.1	97.2
63	Lynn, Mass.....	68.6	2.0	4.4	2.0	0.4	0.7	4.6	4.0	13.4	66.6	10.4	23.0	57.7	4.4	10.1	25.8	96.4

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 61. For amounts on which percentages are based, see Table 4.]

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.	Ex-penses.	Interest.	Ex-penses of general departments.		Ex-penses of public-service enterprises.	Interest.	Out-lays.		
		Property.	Poll.	Business and non-business license.															
64	Des Moines, Iowa.....	88.2	.....	1.8	0.8	1.1	2.3	3.2	1.4	1.2	74.7	7.3	18.0	74.0	1.6	7.4	17.0	101.0
65	Fort Worth, Tex.....	66.2	.....	2.2	10.1	0.6	4.8	1.4	1.8	12.9	55.1	15.5	29.4	50.7	11.1	17.4	20.8	112.2
66	Lawrence, Mass.....	76.6	0.7	7.0	2.0	0.3	0.4	2.8	2.3	7.9	77.5	9.0	13.5	47.5	2.7	5.8	44.0	64.7	
67	Kansas City, Kans.....	53.8	.....	3.3	14.7	0.2	1.2	1.3	3.5	22.0	57.8	16.9	25.3	38.9	9.0	14.0	38.0	83.0
68	Yonkers, N. Y.....	67.6	.....	3.5	14.4	0.1	2.3	0.4	1.4	10.5	80.4	19.9	(?)	58.0	3.7	15.3	23.0	76.8
69	Schenectady, N. Y.....	75.0	.....	4.7	7.7	0.2	2.1	1.5	1.7	7.2	68.8	13.8	17.4	48.7	2.5	10.3	38.4	74.5
70	Wilmington, Del.....	70.7	.....	0.6	2.5	1.5	3.5	1.0	1.4	18.8	71.8	15.2	13.0	49.9	5.6	11.8	32.8	77.2
71	Duluth, Minn.....	50.5	.....	7.2	17.1	0.7	3.3	0.9	0.8	19.5	55.6	10.7	33.7	42.9	11.2	10.4	35.4	97.4
72	Oklahoma City, Okla.....	75.3	.....	2.0	1.1	1.3	3.1	2.4	3.9	9.9	55.8	20.0	24.2	64.7	5.1	25.0	5.2	125.1
73	Norfolk, Va.....	62.2	0.3	15.1	.....	0.2	2.8	1.7	5.8	11.8	67.2	21.1	11.7	60.2	5.8	20.8	13.3	98.2
74	Elizabeth, N. J.....	57.5	1.1	9.4	7.8	0.2	15.5	2.1	6.4	0.1	62.4	12.1	25.5	67.2	0.1	13.0	19.7	107.9	
75	Somerville, Mass.....	76.5	2.2	0.2	3.6	0.1	0.5	4.2	1.0	11.6	71.4	10.7	17.9	72.1	3.4	11.3	13.1	105.8	
76	Waterbury, Conn.....	67.6	1.6	5.4	2.4	0.7	3.3	0.5	5.1	13.3	72.9	9.2	17.9	46.8	1.5	6.1	45.6	66.2	
77	St. Joseph, Mo.....	61.2	.....	9.4	23.2	0.2	3.2	0.7	1.8	0.2	69.5	7.2	33.3	50.1	0.1	6.1	43.7	84.4
78	Utica, N. Y.....	80.3	.....	7.2	6.0	0.1	3.4	0.8	1.8	0.5	77.9	7.6	14.5	61.2	.....	6.0	32.0	78.6
79	Akron, Ohio.....	60.5	.....	4.3	16.8	0.8	1.8	2.0	2.6	11.2	51.8	17.7	30.5	36.2	3.3	13.5	46.9	76.4
80	Troy, N. Y.....	72.2	.....	4.5	5.2	(1)	2.3	0.4	1.7	13.6	68.6	12.5	18.9	61.8	5.4	12.8	17.0	102.2
81	Manchester, N. H.....	73.0	2.7	4.7	0.1	0.2	0.3	1.9	4.2	12.7	75.8	5.3	18.9	65.9	7.2	5.1	21.8	96.4	
82	Hoboken, N. J.....	57.9	0.1	10.8	(1)	0.1	13.8	0.9	3.8	12.7	80.9	10.1	9.0	63.2	11.1	9.3	16.4	91.8	
83	Wilkes-Barre, Pa.....	68.3	2.4	7.5	10.1	0.2	4.3	6.0	0.9	0.2	74.3	9.5	16.2	53.6	0.2	6.9	39.3	72.4	
84	Fort Wayne, Ind.....	42.2	1.4	3.8	22.6	0.2	6.7	1.0	1.4	20.7	62.4	2.4	35.2	51.4	12.1	2.4	34.1	101.6	
85	Erle, Pa.....	57.7	1.1	5.2	5.4	0.5	4.1	1.7	1.3	22.8	63.9	5.1	26.0	53.0	7.8	4.5	31.7	88.2	
86	Jacksonville, Fla.....	39.1	.....	6.3	4.7	1.2	9.7	2.2	2.5	34.1	69.5	10.8	19.7	41.1	12.4	8.8	34.7	81.3
87	Evansville, Ind.....	59.8	0.4	8.0	1.4	0.2	11.5	1.4	2.8	14.4	68.7	5.3	26.0	56.1	7.8	4.9	31.2	93.0	
88	East St. Louis, Ill.....	63.8	.....	18.3	17.3	0.2	2.2	1.7	6.5	(1)	69.1	11.0	19.9	74.5	0.1	11.9	13.5	107.9
89	Harrisburg, Pa.....	65.7	0.8	3.7	8.4	0.4	4.0	0.9	4.2	11.9	66.9	9.9	23.2	55.9	4.0	8.9	31.3	89.5	
90	Peoria, Ill.....	65.2	.....	14.3	13.4	0.1	2.8	2.1	1.8	0.3	72.7	5.0	22.3	64.1	0.6	4.4	30.9	88.9
91	Passaic, N. J.....	58.3	0.1	7.8	6.7	0.6	16.8	1.5	8.1	.....	65.4	13.0	18.6	60.0	.....	11.4	28.6	87.7
92	Savannah, Ga.....	48.2	.....	13.9	3.6	1.0	17.4	1.0	2.2	12.5	69.6	11.7	18.7	41.9	4.8	8.3	41.9	71.4
93	Bayonne, N. J.....	53.1	.....	3.9	4.8	0.3	16.5	0.4	3.1	17.8	78.9	12.1	9.0	64.4	16.7	12.4	6.5	102.8
94	Wichita, Kans.....	64.4	.....	1.8	29.3	0.7	1.9	0.8	0.9	0.1	41.4	12.9	45.7	66.0	0.6	21.0	12.4	162.0
95	South Bend, Ind.....	53.9	0.5	5.2	20.9	0.1	8.3	0.7	0.7	9.7	57.5	4.1	38.4	55.8	4.6	4.3	35.3	105.0	
96	Johnstown, Pa.....	68.6	2.3	7.7	6.7	1.5	5.3	4.2	3.5	0.1	74.1	6.0	19.9	59.1	0.1	4.8	36.1	79.8	
97	Brockton, Mass.....	73.3	2.2	0.3	3.5	0.6	0.3	7.8	2.7	9.2	69.1	9.8	21.1	66.0	4.1	9.9	20.1	101.3	
98	Sacramento, Cal.....	54.9	.....	6.5	14.4	0.7	11.3	0.6	1.7	9.8	61.8	5.3	32.9	36.9	2.6	3.4	57.1	63.9
99	Terre Haute, Ind.....	66.0	0.5	8.2	8.6	0.2	12.0	1.3	1.4	1.9	77.4	4.0	18.6	66.9	2.0	3.6	27.5	89.1	
100	Holyoke, Mass.....	55.5	1.0	3.8	0.5	0.4	0.4	1.4	2.6	34.2	72.2	8.0	19.8	49.9	19.2	7.6	23.3	95.6	
101	Portland, Me.....	61.3	1.4	3.3	2.0	0.1	9.8	2.6	5.1	16.3	67.5	16.2	16.3	57.8	6.5	15.5	20.3	95.3	
102	Allentown, Pa.....	66.5	2.5	5.8	5.9	0.1	4.1	0.4	1.5	13.1	68.0	5.0	27.0	51.2	6.0	4.2	38.7	83.9	
103	El Paso, Tex.....	60.4	.....	5.4	4.5	1.4	6.3	1.9	1.2	19.0	63.1	10.2	26.7	45.9	9.1	8.9	36.1	87.2
104	Charleston, S. C.....	71.1	0.4	10.6	1.9	1.6	3.8	1.1	3.3	6.2	73.9	15.6	10.5	67.9	0.6	14.5	17.0	92.7	
105	Springfield, Ill.....	63.9	.....	10.2	8.3	0.2	2.2	1.4	1.5	12.3	63.9	5.1	31.0	58.3	7.1	5.3	29.3	102.4
106	Canton, Ohio.....	59.1	.....	5.6	17.0	0.2	2.6	1.2	3.7	10.6	62.5	17.0	20.5	26.0	2.5	7.8	63.6	45.7
107	Chattanooga, Tenn.....	65.1	.....	6.1	5.6	0.8	16.0	3.2	2.4	0.8	73.0	18.9	8.1	63.6	0.6	16.6	19.2	88.0
108	Fawtucket, R. I.....	61.4	0.6	4.3	0.7	0.3	1.0	3.4	6.5	22.0	68.4	20.1	11.5	50.6	4.6	16.2	28.6	80.6	
109	Altoona, Pa.....	55.7	0.5	4.6	15.4	0.4	4.3	2.8	1.9	14.4	58.5	12.2	29.3	57.8	2.8	12.6	26.8	103.6	
110	Covington, Ky.....	57.3	.....	9.5	6.9	0.3	7.5	0.6	1.1	16.8	73.5	13.4	13.1	66.2	7.2	13.4	13.2	99.9
111	Mobile, Ala.....	41.1	.....	14.8	13.4	1.2	4.1	2.7	2.1	20.6	66.7	21.5	11.8	56.8	9.2	21.2	12.8	98.9
112	Berkeley, Cal.....	61.5	.....	1.8	13.2	0.1	20.1	1.3	2.0	0.1	67.0	6.5	26.5	58.2	0.5	6.7	35.5	87.7
113	Sioux City, Iowa.....	61.9	.....	4.8	16.5	0.7	1.6	2.1	2.2	10.2	63.4	5.4	41.2	52.0	3.7	5.6	38.7	104.4
114	Atlantic City, N. J.....	57.9	(1)	12.1	0.7	0.2	11.1	1.3	7.1	9.6	64.8	18.8	16.4	58.0	3.3	17.8	20.9	91.6	
115	Saginaw, Mich.....	54.5	.....	4.4	12.6	0.2	11.2	2.6	2.6	12.0	69.8	6.1	34.1	62.8	6.4	7.0	23.8	115.8
116	Little Rock, Ark.....	45.1	.....	9.8	23.8	1.7	9.7	6.1	2.7	1.2	65.0	7.5	27.5	76.2	1.8	9.0	13.1	119.9
117	Rockford, Ill.....	70.0	.....	0.8	12.9	0.7	2.2	2.7	0.8	9.9	63.9	6.5	29.6	60.7	4.8	5.7	38.8	86.9
118	Binghamton, N. Y.....	68.6	.....	4.8	6.2	0.4	2.8	3.8	1.6	11.7	67.7	6.0	28.3	43.2	6.1	4.4	46.3	72.8
119	Pueblo, Colo.....	55.1	.....	9.0	6.2	0.5	4.7	0.5	1.0	23.0	67.5	15.1	17.4	54.5	12.3	14.9	18.3	93.9
120	New Britain, Conn.....	65.6	1.8	2.9	4.4	1.1	3.1	4.3	2.5	14.4	59.3	13.1	27.6	53.7	3.1	12.6	30.6	95.9	
121	Flint, Mich.....	52.1	.....	0.8	14.7	0.5	6.8	6.1	1.7	17.3	63.2	7.4	29.4	36.3	13.1	5.8	44.8	78.2
122	Tampa, Fla.....	60.7	.....	7.0	6.6	1.6	14.2	5.1	4.4	0.4	60.8	14.2	25.0	50.6	0.2	11.8	37.3	83.6
123	San Diego, Cal.....	54.7	.....	6.1	17.7	0.5	6.7	1.8	0.9	11.6	51.4	15.5	33.1	34.4	6.8	12.4	46.4	80.1
124	Springfield, Ohio.....	56.5	.....	2.9	17.1	0.4	1.7	4.5	4.4	12.4	66.0	13.2	20.8	47.6	3.4	10.2	38.8	77.3
125	York, Pa.....	70.1	1.3	4.7	8.3	1.1	6.4	1.0	6.9	0.1	65.4	9.7	24.9	49.9	0.1	7.4	42.6	76.4	
126	Lancaster, Pa.....	58.7	0.4	6.0	0.3	0.1	5.6	1.1	1.7	26.2	80.6	7.8	11.6	61.0	16.0	7.4	15.8	86.3	
127	Malden, Mass.....	73.7	2.1	0.1	4.1	0.1	0.3	5.0	4.3	10.3	71.5	12.6	15.9	67.7	3.8	12.6	15.9	100.0	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	47.0	.....	15.3	1.1	0.9	12.2	4.5	1.8	17.2	71.5	15.1	13.4	46.4	3.6	10.6	39.4	69.9
129	Davenport, Iowa.....	73.7	.....	5.7	14.8	0.4	1.8	2.1	0.9	0.6	67.0	3.5	29.5	66.0	(*)	3.4	30.6	98.5
130	Topeka, Kans.....	66.6	.....	2.6	15.0	0.4	1.7	1.9	1.8	9.9	55.7	10.2	34.1	51.3	4.1	10.2	34.4	99.5
131	Salem, Mass.....	70.6	1.8	0.2	1.4	0.4	6.4	5.0	2.4	11.8	81.6	6.9	11.5	42.8	3.2	3.9	50.1	55.3
132	Haverhill, Mass.....	69.3	.....	2.6	5.5	2.7	0.1	0.2	4.3	3.9	11.3	67.0	8.4	24.6	63.2	4.3	9.0	18.4
133	Kalamazoo, Mich.....	68.2	.....	1.0	7.5	0.1	8.7	3.9	1.0	9.5	62.0	8.8	29.2	64.0	6.4	10.0	19.6	113.5
134	Bay City, Mich.....	56.8	.....	3.0	7.0	(*)	11.7	0.9	1.2	19.5	67.9	5.7	26.4	55.1	9.1	5.4	30.5	94.4
135	McKeesport, Pa.....	63.4	1.0	4.1	6.1	1.2	3.7	1.9	5.0	13.6	74.2	8.5	17.3	62.6	11.8	8.5	17.1	100.0

GENERAL TABLES.

165

TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 61. For amounts on which percentages are based, see Table 4.]

City number.	CITY.	REVENUE RECEIPTS.											PER CENT OF GOVERNMENTAL COST PAYMENTS REPRESENTED BY—					
		Per cent obtained from—											Payments for—					
		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.	Per cent required for meeting—		Per cent available for outlays and other purposes.	Ex-penses of general departments.	Ex-penses of public-service enterprises.	Interest.	Out-lays.	Reve-nue re-celpts.
		Prop-erty.	Poll.	Busi-ness and non-bus-i-ness li-cense.							Ex-penses.	Inter-est.						
136	Lincoln, Nebr.	60.8	0.6	4.6	15.0	0.3	3.8	1.0	1.2	12.9	60.2	7.0	32.8	45.8	9.4	6.4	38.4	91.6
137	Racine, Wis.	64.3	.....	16.5	6.6	0.4	7.9	1.7	1.0	1.6	68.8	4.9	28.3	55.0	1.3	4.1	39.6	84.3
138	Macon, Ga.	34.9	.....	8.1	9.0	1.4	23.5	3.0	2.7	17.6	60.9	6.8	32.3	47.0	9.3	6.3	37.5	92.4
139	Pasadena, Cal.	46.4	.....	0.9	12.0	0.2	10.6	1.9	0.6	37.4	59.3	6.4	34.4	47.9	10.2	6.3	35.6	98.2
140	Superior, Wis.	64.5	.....	11.0	19.1	0.7	3.7	0.5	0.7	.....	62.2	5.7	32.1	58.8	.....	5.4	35.8	94.5
141	Huntington, W. Va.	61.5	1.0	1.6	29.3	1.5	2.0	0.8	1.2	1.2	49.1	11.6	39.3	38.3	0.7	9.2	51.7	79.5
142	Chelsea, Mass.	71.8	1.8	3.8	1.8	0.2	(1)	4.4	3.8	12.4	74.3	18.0	7.7	71.2	2.8	17.9	8.1	99.5
143	Woonsocket, R. I.	61.3	0.8	6.2	1.9	0.1	1.7	2.6	8.0	17.5	65.4	22.6	12.0	51.6	3.0	18.9	26.4	83.6
144	Wheeling, W. Va.	66.8	0.3	3.5	0.9	1.7	2.0	1.3	2.2	21.3	76.4	2.7	20.9	74.3	15.4	3.2	7.1	117.4
145	Newton, Mass.	75.9	1.1	0.1	3.4	0.1	1.4	3.7	5.5	8.9	65.2	13.9	20.9	70.0	2.9	15.6	11.5	111.9
146	Butte, Mont.	48.3	2.7	7.9	21.4	2.8	12.8	1.2	2.9	.....	68.5	7.4	24.1	57.9	.....	6.3	35.8	84.5
147	Montgomery, Ala.	38.8	.....	16.0	17.6	2.1	4.8	2.8	1.2	16.7	63.4	22.5	14.1	60.2	8.5	24.4	6.8	108.5
148	Muskogee, Okla.	73.4	.....	1.3	.....	1.8	3.1	2.7	3.5	14.3	62.1	25.0	12.9	50.8	5.9	22.9	20.4	91.4
149	Roanoke, Va.	64.0	1.4	18.1	3.4	3.0	3.5	1.9	3.5	1.3	71.4	14.9	13.7	55.4	0.5	11.7	32.4	78.4
150	West Hoboken, N. J.	51.3	0.2	9.7	8.3	0.1	25.4	0.3	4.7	.....	66.8	12.4	20.8	59.2	.....	11.0	29.9	88.5
151	Galveston, Tex.	49.5	.....	3.4	3.1	0.2	16.8	9.0	4.9	13.0	68.0	18.5	13.5	46.3	7.8	14.7	31.2	79.6
152	East Orange, N. J.	59.5	0.6	2.1	3.1	0.1	15.4	2.4	4.3	12.6	69.7	12.0	18.3	59.1	7.0	11.4	22.4	94.9
153	Fitchburg, Mass.	73.2	1.6	3.8	2.7	0.3	0.2	5.4	2.9	9.9	76.2	8.4	15.4	58.6	5.7	7.1	28.6	84.4
154	Chester, Pa.	65.2	2.9	5.8	11.8	0.4	7.4	1.9	4.3	0.4	76.4	16.1	7.5	74.3	0.2	15.8	9.7	97.6
155	New Castle, Pa.	74.5	.....	2.4	13.2	0.5	4.7	2.7	1.7	0.3	75.4	5.0	19.6	67.8	0.2	4.5	27.5	90.1
156	Springfield, Mo.	59.6	1.1	12.0	15.3	0.4	7.8	1.2	2.1	0.4	58.5	3.2	38.3	65.6	0.3	3.6	30.5	112.8
157	Perth Amboy, N. J.	41.4	0.1	10.1	5.0	0.5	15.2	3.3	2.2	22.3	62.7	15.3	22.0	43.3	7.5	12.4	36.9	80.9
158	Lexington, Ky.	58.5	.....	15.2	15.6	0.2	7.8	0.8	1.3	0.6	57.7	8.5	33.8	60.2	0.2	8.9	30.6	104.8
159	Dubuque, Iowa.	70.4	.....	5.9	12.2	0.1	1.7	1.1	0.2	8.4	48.3	7.4	44.3	49.7	5.5	8.5	36.4	114.2
160	Hamilton, Ohio.	48.0	.....	5.1	15.6	0.3	2.8	0.4	2.7	25.3	65.8	15.6	18.6	37.1	16.6	12.7	33.7	81.5
161	Lansing, Mich.	52.6	.....	0.4	10.9	1.0	5.8	1.1	0.3	27.8	61.2	1.9	36.9	49.3	20.7	2.2	27.8	114.4
162	Charlotte, N. C.	39.8	1.1	4.7	12.9	2.1	12.7	1.6	1.4	23.6	63.1	24.8	12.1	50.0	10.8	23.9	15.4	96.3
163	Decatur, Ill.	57.1	.....	1.7	23.4	0.5	2.9	1.9	1.5	11.0	64.0	6.9	29.1	48.0	4.5	5.6	41.9	82.0
164	Portsmouth, Va.	53.1	0.4	14.9	.....	1.0	5.2	2.3	21.3	1.3	77.6	24.6	(1)	72.2	0.7	23.2	3.9	94.0
165	Everett, Mass.	76.6	1.9	0.2	1.8	0.1	0.4	2.9	2.8	13.4	71.2	15.3	13.5	59.7	3.3	13.6	23.4	88.6
166	Knoxville, Tenn.	42.5	0.2	8.8	4.8	1.1	14.0	4.4	1.6	22.7	68.5	20.1	11.4	48.7	14.8	18.7	17.8	92.7
167	Elmira, N. Y.	69.8	.....	5.1	6.1	0.2	2.6	1.2	1.1	13.9	75.8	4.6	19.6	24.1	5.0	1.8	69.0	35.5
168	San Jose, Cal.	52.6	.....	12.6	8.8	0.4	23.4	2.1	0.1	(1)	73.9	6.5	19.6	78.6	.....	6.9	14.5	106.3
169	Joliet, Ill.	52.6	.....	18.5	15.6	0.5	1.9	0.9	1.0	9.0	71.8	4.9	23.3	46.7	8.0	3.8	41.5	76.2
170	Pittsfield, Mass.	74.7	2.2	3.4	4.4	0.1	0.2	2.1	0.8	12.2	64.2	12.1	23.7	59.1	1.9	11.5	27.5	95.1
171	Quincy, Mass.	74.8	1.6	0.4	4.4	0.3	0.5	2.0	2.1	13.8	59.2	13.1	27.7	61.9	4.2	14.7	19.2	111.8
172	Auburn, N. Y.	65.2	.....	3.8	9.6	0.2	3.0	3.3	1.3	13.6	76.1	6.5	17.4	73.0	8.9	7.0	11.1	107.6
173	Quincy, Ill.	72.3	.....	13.4	4.0	0.5	2.9	1.9	4.8	0.2	67.9	3.4	28.7	74.6	0.4	3.7	21.4	110.4
174	Cedar Rapids, Iowa.	58.3	.....	3.9	21.7	0.6	1.6	1.2	0.3	12.4	52.0	4.9	43.1	48.3	4.5	4.9	42.2	101.5
175	Mount Vernon, N. Y.	82.8	.....	3.3	7.1	0.1	3.2	1.2	2.2	.....	87.0	17.5	(1)	74.9	.....	15.1	10.0	88.2
176	New Rochelle, N. Y.	86.4	.....	2.8	4.0	0.1	2.1	3.1	1.3	0.2	62.1	13.4	24.5	64.3	0.2	13.9	21.6	103.8
177	Niagara Falls, N. Y.	62.3	.....	5.2	18.2	0.5	1.7	0.4	1.0	10.7	58.1	12.2	29.7	50.1	4.6	11.5	33.8	94.2
178	Amsterdam, N. Y.	65.7	.....	4.8	7.9	0.2	2.2	0.8	1.6	16.7	57.1	9.2	33.7	53.7	4.4	9.3	32.6	101.7
179	Taunton, Mass.	59.2	1.4	3.9	2.2	0.3	0.3	4.9	5.6	22.2	70.4	12.0	17.6	58.4	16.0	12.7	13.0	103.6
180	Jamestown, N. Y.	57.1	.....	2.1	10.6	0.3	2.2	3.9	0.8	23.1	63.2	10.4	26.4	49.7	8.7	9.6	32.0	92.3
181	Lorain, Ohio.	62.7	.....	4.7	16.8	0.2	1.7	3.0	1.7	9.1	50.9	14.8	34.3	42.0	4.7	13.6	39.7	91.8
182	Oshkosh, Wis.	54.9	.....	9.4	11.5	0.3	4.9	1.2	4.1	13.7	62.4	8.0	29.6	29.6	2.1	4.1	64.1	50.9
183	Jackson, Mich.	63.3	.....	3.9	6.3	0.4	8.6	4.3	3.6	9.6	61.6	4.1	34.3	63.6	5.2	4.6	28.7	111.7
184	Lima, Ohio.	60.3	.....	6.5	11.5	0.4	2.9	1.7	3.2	13.3	60.9	11.8	27.3	59.9	7.9	13.1	19.1	111.3
185	Stockton, Cal.	64.2	.....	6.2	15.1	0.8	10.4	0.7	0.6	1.9	66.8	4.2	29.0	51.8	0.9	3.3	44.0	78.8
186	Waterloo, Iowa.	72.0	1.2	3.7	5.9	0.8	1.6	3.7	0.6	10.4	47.9	9.5	42.6	52.9	6.0	11.6	29.5	122.8
187	Fresno, Cal.	43.1	.....	11.2	13.0	0.6	23.8	2.7	0.3	0.4	67.9	4.9	27.2	64.9	0.3	4.7	30.2	96.0
188	Shreveport, La.	65.7	0.5	9.0	5.9	2.2	3.5	5.5	2.0	5.8	71.3	11.6	17.1	71.6	1.8	11.9	14.7	102.9
189	Columbia, S. C.	46.7	0.6	10.0	2.7	2.9	3.7	2.2	0.4	30.8	71.7	11.2	17.1	52.8	6.5	9.2	31.4	82.8
190	Austin, Tex.	51.0	.....	1.4	.....	0.4	5.8	4.1	1.4	35.9	61.2	14.6	24.2	45.9	16.0	14.8	23.4	101.0
191	Everett, Wash.	41.5	.....	4.8	35.1	0.7	15.9	1.2	0.6	0.2	52.8	17.1	30.1	50.9	(1)	16.5	32.6	96.4
192	Aurora, Ill.	60.1	.....	6.1	16.1	0.8	2.6	1.7	1.5	11.1	71.7	8.0	20.3	57.4	7.5	7.2	27.8	90.6
193	Williamsport, Pa.	73.1	3.4	6.5	5.7	0.4	5.3	2.0	1.1	2.6	71.7	4.6	23.7	62.2	0.1	4.0	33.7	87.0
194	Joplin, Mo.	43.6	.....	14.1	8.0	2.3	19.8	4.8	2.4	5.0	58.8	3.2	38.0	51.6	4.7	3.1	40.6	95.7
195	Waco, Tex.	70.7	.....	1.8	0.8	0.8	5.9	1.3	3.9	14.8	65.5	17.6	18.9	57.9	9.1	18.0	14.9	102.4
196	Orange, N. J.	54.3	0.1	5.9	2.9	0.1	17.8	1.4	4.3	13.1	69.1	17.0	13.9	64.1	5.3	17.5	11.1	103.2
197	Boise, Idaho.	54.1	.....	5.9	22.2	1.2	13.0	1.7	0.9	1.0	72.6	12.8	14.6	74.0	1.0	13.2	11.8	103.2
198	Lynchburg, Va.	54.9	1.0	19.5	1.0	1.0												

FINANCIAL STATISTICS OF CITIES.

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL

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

City number.	CITY.	RECEIPTS FROM TAXES.									
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.			
			Total.	Original levies.	Penalties and interest.			Total.	On liquor traffic.	Other than on liquor traffic.	
										Collected without issue of license.	Collected with issue of license.
	Grand total.....	\$695,106,895	\$623,300,808	\$617,201,686	\$6,099,119	\$13,618,524	\$1,906,483	\$51,579,467	\$38,024,542	\$3,992,952	\$9,561,973
	Group I.....	357,359,559	322,637,521	318,758,405	4,079,116	8,180,488	198,308	23,560,538	19,663,029	1,037,695	2,859,814
	Group II.....	99,383,979	87,964,745	87,514,912	449,833	946,793	105,855	9,577,701	5,770,693	2,356,227	1,450,781
	Group III.....	121,266,961	108,289,518	107,534,483	755,035	2,566,157	746,045	8,965,661	6,583,529	125,077	2,257,055
	Group IV.....	67,143,174	59,997,329	59,516,100	481,228	896,578	443,402	5,410,742	3,589,894	160,664	1,690,184
	Group V.....	49,953,222	44,211,693	43,877,788	333,907	1,028,508	407,873	4,064,825	2,437,397	313,289	1,314,139

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$171,968,547	\$160,100,018	\$157,066,343	\$3,033,675	\$4,630,138	.....	\$6,413,713	\$5,246,027	\$265,568	\$902,118
2	Chicago, Ill.....	56,140,954	46,373,444	46,220,247	153,197	.....	.....	8,655,118	7,259,402	216,206	1,179,510
3	Philadelphia, Pa.....	29,450,026	27,113,885	26,952,489	161,396	.....	\$60,404	2,146,137	1,915,915	.....	230,222
4	St. Louis, Mo.....	16,287,417	13,616,092	13,491,611	124,481	679,680	.....	1,817,875	1,101,130	555,921	160,824
5	Boston, Mass.....	28,667,442	24,802,555	24,582,422	220,133	2,450,588	137,904	1,149,507	1,054,267	.....	95,240
6	Cleveland, Ohio.....	13,140,488	12,279,772	12,279,772	.....	18,940	.....	788,458	757,191	.....	31,267
7	Baltimore, Md.....	10,950,063	9,546,657	9,403,778	142,879	296,992	.....	1,021,442	924,830	.....	96,612
8	Pittsburgh, Pa.....	15,894,494	14,977,083	14,808,147	178,936	.....	.....	854,712	751,216	.....	103,496
9	Detroit, Mich.....	14,870,098	14,028,016	13,958,596	69,419	104,150	.....	713,576	653,051	.....	60,525

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. ¹	\$14,545,432	\$13,050,615	\$12,993,576	\$57,039	.....	.....	\$1,257,081	\$699,634	\$269,260	\$288,187
11	Buffalo, N. Y.....	12,073,985	11,022,073	10,973,699	46,374	\$236,299	.....	730,939	607,903	35,113	87,973
12	San Francisco, Cal.....	13,829,880	12,298,443	12,298,443	.....	.....	.....	1,366,006	1,007,470	140,288	218,448
13	Milwaukee, Wis.....	10,970,299	9,077,283	9,045,893	31,370	357,732	.....	1,453,208	1,211,887	968,648	82,773
14	Cincinnati, Ohio.....	9,802,004	8,869,552	8,869,552	.....	50,854	.....	796,516	631,049	.....	165,447
15	Newark, N. J.....	9,279,440	8,180,917	8,080,848	100,069	157,452	\$55,000	857,767	759,250	14,849	83,668
16	New Orleans, La.....	6,364,276	5,345,358	5,286,216	59,142	.....	50,835	929,231	650,264	.....	278,967
17	Washington, D. C.....	8,070,510	6,488,725	6,424,339	64,386	.....	.....	1,501,533	481,741	887,781	132,061
18	Minneapolis, Minn.....	6,800,399	6,184,115	6,168,556	15,559	94,456	.....	507,799	395,295	40,088	72,416
19	Seattle, Wash.....	7,647,774	7,447,684	7,373,790	73,894	.....	.....	177,521	116,680	.....	60,841

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$4,057,324	\$3,479,650	\$3,391,286	\$88,364	\$34,658	\$3,674	\$517,603	\$180,056	\$7,904	\$29,643
21	Kansas City, Mo.....	5,807,354	5,180,769	5,159,654	20,915	.....	.....	508,019	277,577	.....	230,142
22	Portland, Oreg.....	4,598,010	4,185,443	4,185,443	.....	.....	.....	358,936	291,354	.....	67,582
23	Indianapolis, Ind.....	4,415,057	3,980,314	3,980,314	.....	.....	12,251	358,874	335,100	.....	23,774
24	Denver, Colo.....	4,705,002	4,444,982	4,410,302	34,680	.....	.....	223,850	134,054	.....	89,796
25	Rochester, N. Y.....	4,884,896	4,509,951	4,471,436	38,515	115,054	.....	227,713	197,583	13,561	16,569
26	Providence, R. I.....	4,751,582	4,392,367	4,377,551	14,816	918	30,562	314,265	266,478	63	47,727
27	St. Paul, Minn.....	3,816,329	3,358,479	3,348,405	15,074	12,978	.....	442,078	401,180	4,518	33,400
28	Louisville, Ky.....	4,394,545	3,843,467	3,826,192	17,275	.....	.....	504,321	338,228	.....	166,093
29	Columbus, Ohio.....	3,311,135	3,036,681	3,036,681	.....	42,041	.....	203,128	187,278	.....	15,848
30	Oakland, Cal. ¹	3,693,470	3,325,462	3,311,646	13,816	.....	.....	346,090	238,546	35,271	72,273
31	Toledo, Ohio.....	3,119,275	2,994,981	2,994,981	.....	10,732	.....	107,197	93,250	.....	13,947
32	Atlanta, Ga.....	2,700,836	2,368,522	2,300,236	68,286	.....	16,572	315,742	.....	35,644	280,098
33	Birmingham, Ala.....	1,777,707	1,638,939	1,638,939	.....	5,235	.....	407,034	65,214	.....	341,820
34	Omaha, Nebr.....	2,496,799	2,202,143	2,202,143	.....	.....	.....	286,060	266,160	1,961	17,939
35	Worcester, Mass.....	3,888,066	3,180,127	3,144,474	35,653	406,683	95,676	201,459	183,005	.....	18,656
36	Richmond, Va.....	2,683,247	2,455,837	2,451,689	4,268	.....	32,492	186,924	110,248	.....	76,474
37	Syracuse, N. Y.....	2,963,478	2,702,492	2,680,724	21,768	73,795	.....	177,873	148,590	9,102	20,172
38	New Haven, Conn.....	2,698,179	2,380,838	2,361,011	19,827	58,115	38,301	205,108	190,424	.....	8,684
39	Memphis, Tenn.....	2,004,434	1,901,574	1,896,372	3,202	.....	.....	90,624	.....	.....	90,624
40	Scranton, Pa.....	1,693,922	1,381,598	1,362,621	18,977	.....	44,431	258,447	241,862	.....	16,585
41	Spokane, Wash.....	1,842,394	1,754,535	1,754,535	.....	.....	.....	82,758	65,935	.....	16,763
42	Paterson, N. J.....	1,770,023	1,548,311	1,508,843	39,468	12,662	7,000	186,864	162,729	4,100	20,044
43	Fall River, Mass.....	2,496,578	2,145,189	2,131,074	14,115	129,930	59,690	150,517	135,409	.....	12,108
44	Grand Rapids, Mich.....	2,065,529	1,961,223	1,950,380	843	.....	.....	87,337	59,535	.....	27,802
45	Dayton, Ohio.....	2,027,102	1,873,301	1,873,301	.....	2,622	.....	129,923	122,096	.....	7,827
46	Dallas, Tex.....	2,372,361	2,237,962	2,238,695	49,267	.....	.....	83,518	39,245	.....	44,273
47	San Antonio, Tex.....	2,346,141	2,231,956	2,254,617	27,339	.....	.....	50,102	33,500	.....	16,602
48	Bridgeport, Conn.....	2,200,452	1,929,318	1,916,449	12,869	21,394	52,072	178,087	166,003	.....	12,084
49	Nashville, Tenn.....	1,371,026	1,195,380	1,181,326	14,054	.....	.....	169,263	160,263	.....	168,783
50	New Bedford, Mass.....	2,525,686	2,163,399	2,158,916	4,483	205,212	48,686	107,182	95,615	9	11,558
51	Salt Lake City, Utah.....	2,030,652	1,674,178	1,671,688	2,490	.....	.....	331,139	227,187	.....	103,952
52	Lowell, Mass.....	1,931,564	1,705,031	1,678,115	26,918	115,521	39,816	120,045	107,500	.....	12,536
53	Cambridge, Mass.....	2,796,118	2,510,467	2,485,909	24,558	233,721	41,170	5,184	2	.....	5,182
54	Trenton, N. J.....	1,400,295	1,215,479	1,183,657	31,822	14,528	18,652	141,498	125,925	3,435	12,138
55	Hartford, Conn.....	2,943,154	2,157,918	2,157,918	.....	650,086	51,791	81,357	71,740	.....	9,617
56	Houston, Tex.....	2,411,948	2,333,465	2,333,465	.....	.....	.....	52,984	33,927	.....	19,057
57	Tacoma, Wash.....	1,447,947	1,335,928	1,335,928	.....	.....	.....	59,662	46,144	.....	13,518
58	Reading, Pa.....	1,018,788	907,080	901,223	5,857	.....	.....	80,892	67,610	.....	13,282
59	Youngstown, Ohio.....	1,642,313	1,530,189	1,530,189	.....	.....	.....	109,755	100,337	.....	9,418
60	Camden, N. J.....	1,074,793	898,355	887,029	11,326	14,552	8,573	143,295	129,479	3,249	10,567
61	Albany, N. Y.....	2,199,449	1,976,764	1,964,244	12,520	83,788	.....	133,708	121,967	6,260	5,481
62	Springfield, Mass.....	3,327,773	2,924,793	2,903,877	20,916	205,468	65,238	126,384	111,631	.....	14,553
63	Lynn, Mass.....	1,959,248	1,674,681	1,654,212	20,469	118,490	52,109	112,874	102,780	.....	10,094

¹ Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1916.

assigned to each, see page 19. 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.	Com- mercial forfeits.	Es- cheats.			
Total.	Paid by persons granted—				Total.	Original levies.	Penal- ties and inter- est.	Total.						Original levies.	Penal- ties and interest.	
	Dog licenses.	General licenses.	Permits.													
\$4,701,616	\$683,319	\$1,756,698	\$2,261,599	\$74,009,766	\$2,543,065	\$2,540,261	\$2,504	\$68,835,819	\$65,863,952	\$2,966,867	\$2,630,882	\$4,124,489	\$3,952,297	\$84,286	\$87,006	
2,582,704	233,585	984,767	1,364,352	24,579,978	264,703	264,703	.....	22,509,576	21,708,109	801,457	1,805,699	1,573,328	1,796,759	24,457	52,112
788,855	127,630	359,556	271,669	14,791,929	499,759	499,746	13	14,031,234	13,359,114	672,120	260,936	566,161	550,557	1,193	14,411	
699,590	169,488	244,409	285,683	18,668,015	1,114,920	1,113,793	1,127	17,323,680	16,175,680	1,148,000	229,415	739,801	695,905	27,322	16,574	
390,124	77,631	72,553	239,940	8,791,752	308,279	307,388	891	8,277,794	8,162,343	115,451	205,679	489,371	466,350	20,362	2,659	
240,323	74,985	65,413	99,925	7,178,092	355,404	354,631	773	6,663,535	6,463,806	229,729	129,153	455,828	442,726	10,952	2,150	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$824,678	.....	\$9,975	\$314,703	\$10,012,032	.....	.....	\$3,687,063	\$3,036,855	\$650,208	\$1,324,969	\$880,212	\$352,647	\$7,052	\$20,513	1
1,112,392	\$124,769	763,763	223,860	6,160,851	.....	.....	6,097,321	6,060,094	37,227	63,530	562,967	542,332	16,447	4,188	2
129,600	.....	.....	129,600	1,142,173	.....	.....	1,115,919	1,115,919	.....	26,254	67,060	66,099	.....	961	3
173,770	19,351	115,433	38,986	2,710,353	\$247,350	\$247,350	2,463,003	2,463,003	.....	.....	66,856	46,448	638	19,800	4
126,888	25,080	.....	101,808	232,808	17,353	17,353	215,455	181,286	34,169	.....	69,558	68,307	.....	1,251	5
53,318	6,419	.....	46,899	1,451,804	.....	.....	1,357,105	1,357,105	.....	94,699	67,450	67,299	120	31	6
85,002	23,315	59,172	2,515	323,386	.....	.....	323,386	323,386	.....	.....	7,536	5,903	200	1,433	7
52,699	16,077	36,424	248	172,142	.....	.....	172,142	172,142	.....	.....	82,236	82,156	.....	80	8
24,357	18,624	.....	5,733	2,374,429	.....	.....	2,078,182	1,998,319	79,863	296,247	69,423	65,568	.....	3,855	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$237,736	\$33,424	\$114,634	\$89,678	\$3,948,508	\$34,064	\$34,051	\$13	\$3,864,444	\$3,864,444			\$103,357	\$99,661	\$217	\$3,479	10
34,624	10,902	8,746	14,976	1,009,037	15,726	15,726		991,613	991,613		\$1,698	65,559	65,383			11
165,411	11,793	112,321	41,297	2,326,827				2,326,827	2,323,494	\$3,363		20,340	17,972		2,368	12
82,096	21,885	40,908	19,303	1,201,166	148,798	148,798		946,054	945,665	389	106,314	57,708	54,601		3,107	13
85,082	14,939	48,931	21,212	606,817				594,267	594,267		12,550	29,737	28,896	86	755	14
28,304	5,608	427	22,260	869,812	7,516	7,516		862,296	802,126	60,170		28,838	28,838			15
38,832	3,149	22,169	13,514									42,857	42,755		102	16
80,202	16,838	41,420	22,144	293,301	530	530		241,353	230,374	10,979	51,418	117,802	117,192		610	17
14,029	4,742		9,287	1,460,933	243,125	243,125		1,199,214	1,085,951	83,263	45,694	63,821	63,079	400		18
22,569	4,550		18,019	2,075,528				3,035,166	2,621,210	513,956	40,362	36,442	32,180	490	3,772	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$21,539	\$5,696	\$782	\$15,061	\$133,902	.....	.....	\$133,902	\$118,851	\$15,051	.....	\$7,331	\$7,331	.....	.....	20
118,566	15,459	66,063	27,044	1,935,085	\$170,656	\$170,656	1,764,429	1,764,429	.....	.....	28,791	28,650	.....	.....	21
53,631	18,050	24,541	14,040	2,042,283	.....	.....	2,041,788	2,041,442	346	8509	32,484	32,675	561	3,248	22
63,618	8,134	37,195	18,259	1,317,339	.....	.....	1,308,720	1,304,123	4,597	8,619	20,389	19,984	5,308	1,067	23
36,170	9,748	16,983	9,439	1,041,211	.....	.....	1,026,358	702,097	264,261	14,833	30,458	29,411	3,200	3,847	24
12,178	7,239	2,255	2,684	1,530,521	142,560	142,560	1,376,435	1,199,757	176,678	11,636	11,683	11,073	.....	610	25
13,450	9,821	78	3,551	104,079	.....	.....	104,079	103,375	704	6,186	6,317	5,848	363	106	26
2,794	2,778	16	.....	785,390	131,628	131,628	647,566	642,058	5,508	.....	23,339	21,853	206	1,250	27
36,757	5,828	30,929	346,568	.....	.....	.....	346,493	346,493	.....	75	5,547	5,547	.....	.....	28
29,287	2,559	15,448	11,290	700,692	125,101	125,101	546,719	546,719	.....	28,872	3,454	3,306	.....	148	29
26,918	7,115	85	19,718	701,385	.....	.....	701,385	700,544	841	.....	16,966	16,961	5	.....	30
6,365	4,643	.....	1,722	401,152	82,739	82,739	318,413	318,413	.....	.....	3,470	3,470	.....	.....	31
31,731	6,676	19,786	5,372	230,620	108,399	108,399	141,536	139,456	2,080	685	50,599	50,599	.....	.....	32
8,596	3,698	.....	4,898	339,356	.....	.....	339,356	276,930	62,426	.....	46,974	46,974	.....	.....	33
4,121	2,468	.....	1,653	532,100	.....	.....	547,324	467,566	79,758	4,776	22,532	17,863	.....	4,669	34
7,994	7,774	104	116	1,530,521	142,560	142,560	1,376,435	1,199,757	176,678	11,636	11,683	11,073	.....	610	25
9,315	3,956	821	4,541	567,532	38,533	38,533	513,557	464,186	49,391	15,442	6,190	6,147	40	3	37
15,817	1,661	.....	14,156	100,255	361	361	99,904	88,486	1,418	.....	31,149	30,949	.....	200	38
12,236	620	11,616	.....	226,468	.....	.....	219,288	191,767	27,521	7,180	68,653	68,403	250	.....	39
9,446	4,983	.....	4,458	165,558	.....	.....	165,558	150,943	14,615	.....	16,065	16,065	.....	.....	40
5,101	5,086	.....	15	767,912	.....	.....	764,251	594,351	169,900	3,661	16,118	15,468	.....	650	41
15,186	5,219	.....	9,967	101,995	.....	.....	101,995	91,999	9,996	.....	9,890	9,893	.....	17	42
1,262	.....	.....	1,262	31,391	12,254	12,254	.....	.....	.....	19,137	7,853	7,833	.....	.....	43
16,969	5,113	825	11,031	876,853	.....	.....	362,208	362,208	.....	14,645	7,090	7,010	.....	80	44
21,256	743	8,081	12,432	237,490	35,536	35,536	201,954	201,954	.....	.....	8,977	8,967	.....	10	45
881	881	.....	.....	456,825	.....	.....	453,930	453,930	.....	2,895	50,825	36,430	14,368	27	46
14,083	974	7,893	5,216	.....	.....	.....	94,518	83,108	1,412	.....	12,238	12,238	.....	.....	47
18,581	2,599	312	12,670	134,483	39,970	39,970	105,334	104,878	456	.....	16,466	16,466	.....	.....	48
6,363	.....	.....	6,363	105,334	.....	.....	.....	.....	.....	.....	13,559	13,559	.....	.....	49
1,207	.....	.....	1,207	135,616	.....	.....	127,018	126,074	944	8,598	4,833	4,833	.....	.....	50
26,335	7,588	596	17,151	723,198	.....	.....	723,158	615,329	107,829	.....	6,143	6,143	.....	.....	51
1,151	.....	.....	1,151	42,711	28,393	28,393	14,098	14,098	.....	220	5,691	5,691	.....	.....	52
5,576	.....	.....	5,576	47,853	36,776	36,776	11,077	10,963	114	.....	3,156	3,156	.....	.....	53
10,138	6,284	.....	3,854	163,787	.....	.....	163,787	147,283	16,474	.....	9,717	9,717	.....	.....	54
2,002	347	.....	1,655	145,624	31,206	31,206	114,418	113,234	1,184	.....	16,798	16,798	.....	.....	55
5,499	801	.....	4,698	6,336	.....	.....	.....	.....	.....	6,336	18,929	17,034	1,895	.....	56
2,357	2,357	.....	.....	594,501	.....	.....	594,401	499,359	95,042	100	15,674	14,303	1,000	371	57
3,547	484	.....	3,063	29,294	.....	.....	14,074	13,319	755	15,220	1,535	1,535	20	.....	58
2,369	1,423	.....	946	390,403	485	485	389,918	389,918	.....	.....	16,953	16,953	.....	.....	59
10,018	.....	.....	10,018	118,650	.....	.....	118,650	114,880	3,770	.....	3,746	3,746	.....	.....	60
5,189	3,778	.....	1,411	453,362	.....	.....	453,362	426,249	29,114	.....	2,185	2,185	.....	.....	61
5,890	.....	.....	5,890	65,224	30,806	30,806	27,438	27,112	326	6,880	8,402	8,399	.....	13	62
1,085	.....	.....	1,085	51,132	28,406	28,406	12,697	12,621	76	10,029	10,313	10,313	.....	.....	63

* Data included for county are for fiscal year closing June 30, 1915.

* Delinquent taxes.

FINANCIAL STATISTICS OF CITIES.

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL

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

City number.	CITY.	RECEIPTS FROM TAXES.									
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.			
			Total.	Original levies.	Penalties and interest.			Total.	On liquor traffic.	Other than on liquor traffic.	
											Collected without issue of license.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
64	Des Moines, Iowa.....	\$1,836,345	\$1,897,878	\$1,895,049	\$2,829	.....	.....	\$21,597	\$3,494	.....	\$18,103
65	Fort Worth, Tex.....	1,246,627	1,303,918	1,278,538	25,380	.....	.....	35,003	30,371	.....	4,632
66	Lawrence, Mass.....	1,508,168	1,265,754	1,246,025	19,729	\$105,512	\$11,744	123,966	118,495	.....	5,491
67	Kansas City, Kans.....	1,294,883	1,219,611	1,186,223	33,388	.....	.....	62,567	.....	\$5,908	56,659
68	Yonkers, N. Y.....	2,144,933	2,024,730	1,973,331	51,399	15,699	.....	98,381	89,149	3,958	5,274
69	Schenectady, N. Y.....	1,698,336	1,575,133	1,562,371	12,762	23,433	.....	95,529	86,892	3,640	4,997
70	Wilmington, Del.....	1,039,344	1,029,497	1,023,500	5,997	629	.....	2,308	.....	.....	2,308
71	Duluth, Minn.....	1,746,585	1,518,033	1,518,033	.....	9,992	.....	187,635	163,560	12,986	11,089
72	Oklahoma City, Okla.....	1,187,955	1,157,491	1,157,491	.....	.....	.....	21,322	.....	3,111	18,211
73	Norfolk, Va.....	1,620,345	1,288,224	1,277,351	20,873	.....	7,034	311,175	49,142	965	261,068
74	Elizabeth, N. J.....	1,107,953	930,576	914,094	16,482	6,399	18,310	150,110	141,150	2,305	6,655
75	Somerville, Mass.....	1,573,544	1,465,915	1,454,715	11,200	58,795	44,402	3,079	.....	.....	3,079
76	Waterbury, Conn.....	1,313,023	1,176,494	1,162,442	14,042	13,132	27,759	93,279	89,755	.....	3,524
77	St. Joseph, Mo.....	1,139,854	987,927	986,673	1,254	.....	.....	137,757	81,193	.....	56,564
78	Utica, N. Y.....	1,336,934	1,169,891	1,163,050	6,841	57,577	.....	106,317	98,126	4,411	3,780
79	Akron, Ohio.....	1,554,015	1,448,710	1,448,710	.....	1,423	.....	89,933	81,518	.....	8,415
80	Troy, N. Y.....	1,554,131	1,429,793	1,417,070	12,723	33,248	.....	87,725	80,413	5,332	1,980
81	Manchester, N. H.....	1,153,160	893,528	891,148	2,390	153,699	38,756	60,636	55,410	.....	5,426
82	Hoboken, N. J.....	1,242,261	1,035,214	1,026,753	8,461	11,138	1,425	187,643	174,256	3,033	10,324
83	Wilkes-Barre, Pa.....	926,363	811,417	809,178	2,239	.....	28,427	79,212	60,000	.....	19,212
84	Fort Wayne, Ind.....	834,550	743,372	743,372	.....	.....	24,210	63,882	54,700	.....	9,182
85	Erie, Pa.....	899,250	809,965	801,616	8,349	.....	15,844	67,665	56,400	.....	11,265
86	Jacksonville, Fla.....	896,808	766,864	752,280	14,584	.....	.....	110,598	45,000	.....	67,598
87	Evansville, Ind.....	915,038	801,716	801,716	.....	.....	5,931	94,444	58,500	.....	10,944
88	East St. Louis, Ill.....	842,976	628,633	628,633	.....	.....	.....	208,332	171,459	3,718	33,155
89	Harrisburg, Pa.....	935,108	875,245	867,595	7,650	.....	10,419	47,505	26,000	.....	21,505
90	Peoria, Ill.....	1,209,648	992,186	992,186	.....	.....	.....	204,532	181,239	5,789	16,504
91	Passaic, N. J.....	749,349	654,062	645,828	8,234	5,614	1,324	76,903	66,768	1,629	8,606
92	Savannah, Ga.....	925,316	717,625	716,348	1,277	.....	.....	203,757	.....	.....	203,757
93	Bayonne, N. J.....	968,368	899,285	899,183	30,102	2,690	.....	60,372	56,927	1,823	2,122
94	Wichita, Kans.....	1,005,070	978,262	978,262	.....	.....	.....	20,970	.....	3,925	17,045
95	South Bend, Ind.....	782,985	707,862	707,862	.....	.....	6,728	63,857	58,200	.....	5,657
96	Johnstown, Pa.....	683,333	595,896	591,193	4,703	.....	20,378	64,773	32,400	.....	22,373
97	Brookton, Mass.....	1,284,692	1,095,521	1,077,032	18,489	145,494	38,012	5,053	.....	.....	5,053
98	Sacramento, Cal.....	1,323,400	1,182,973	1,182,973	.....	.....	.....	137,109	112,526	6,456	18,127
99	Terre Haute, Ind.....	803,670	709,746	709,746	.....	.....	5,807	81,704	76,897	.....	4,807
100	Holyoke, Mass.....	1,243,938	980,062	980,062	7,650	156,158	21,088	78,438	74,574	.....	3,864
101	Portland, Me.....	1,263,342	1,172,916	1,170,692	2,224	.....	26,436	63,169	.....	61,787	1,382
102	Allentown, Pa.....	687,699	611,321	609,285	2,036	.....	23,200	51,256	30,000	.....	21,256
103	El Paso, Tex.....	923,132	847,946	836,594	11,352	.....	.....	54,885	26,062	.....	28,823
104	Charleston, S. C.....	893,071	773,531	772,826	705	.....	3,847	115,157	.....	2,436	112,721
105	Springfield, Ill.....	935,894	807,127	807,127	.....	.....	.....	125,256	105,796	4,263	15,197
106	Canton, Ohio.....	731,156	667,641	667,641	.....	602	.....	60,495	58,869	.....	1,626
107	Chattanooga, Tenn.....	622,781	569,469	568,407	1,062	.....	.....	53,312	.....	.....	53,312
108	Pawtucket, R. I.....	920,027	852,532	848,818	3,714	7,746	.....	56,752	48,038	8	8,706
109	Altoona, Pa.....	587,968	538,527	538,527	.....	4,693	.....	38,106	16,000	.....	22,106
110	Covington, Ky.....	627,157	537,937	537,937	.....	.....	.....	87,999	64,354	.....	23,645
111	Mobile, Ala.....	483,262	355,332	351,994	3,338	.....	.....	121,848	20,012	.....	101,836
112	Berkeley, Cal.....	890,654	864,896	864,896	.....	.....	.....	19,436	.....	4,071	15,365
113	Sioux City, Iowa.....	1,067,483	990,708	990,708	.....	.....	.....	70,768	61,496	.....	9,272
114	Atlantic City, N. J.....	1,643,902	1,350,947	1,304,611	46,336	8,987	107	275,018	130,350	4,161	140,507
115	Saginaw, Mich.....	725,481	670,592	662,495	8,487	.....	51	49,290	45,332	.....	3,958
116	Little Rock, Ark.....	490,479	406,055	403,055	.....	.....	.....	75,363	59,200	.....	16,163
117	Rockford, Ill.....	833,650	824,153	824,153	.....	.....	.....	8,747	.....	1,746	7,001
118	Binghamton, N. Y.....	915,352	838,413	834,301	4,112	16,707	.....	57,858	50,502	3,036	4,320
119	Pueblo, Colo.....	656,073	563,964	563,964	.....	.....	.....	88,468	77,173	.....	11,295
120	New Britain, Conn.....	773,083	710,346	700,066	10,280	10,766	19,754	29,637	27,069	.....	2,568
121	Flint, Mich.....	550,934	543,001	540,001	3,000	.....	.....	3,770	.....	.....	3,770
122	Tampa, Fla.....	815,152	731,006	718,954	12,052	.....	.....	80,846	26,250	.....	54,596
123	San Diego, Cal.....	2,053,642	1,846,620	1,846,620	.....	.....	.....	192,876	158,976	9,767	24,133
124	Springfield, Ohio.....	575,541	546,414	546,414	.....	1,010	.....	27,139	25,671	.....	1,468
125	York, Pa.....	450,235	414,493	409,903	4,590	.....	7,782	24,415	13,600	.....	10,815
126	Lancaster, Pa.....	414,441	374,244	373,712	532	.....	2,259	32,818	27,600	.....	5,218
127	Malden, Mass.....	887,346	803,228	784,837	18,391	57,823	25,000	770	.....	.....	770
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.											
128	Augusta, Ga.....	\$687,881	\$518,904	\$515,740	\$3,164	.....	.....	\$161,576	.....	.....	\$150,343
129	Davenport, Iowa.....	884,054	820,927	819,965	962	.....	.....	60,355	35,067	.....	25,288
130	Topeka, Kans.....	767,334	738,962	738,962	.....	.....	.....	23,588	.....	.....	19,946
131	Salem, Mass.....	721,200	637,842	630,367	7,475	\$63,319	\$17,600	2,030	.....	.....	2,030
132	Haverhill, Mass.....	945,867	776,768	769,648	7,120	69,383	31,962	67,089	62,119	.....	4,970
133	Kalamazoo, Mich.....	613,595	604,910	602,322	2,588	.....	.....	4,781	.....	.....	4,725
134	Bay City, Mich.....	557,248	529,670	523,252	6,418	.....	.....	27,434	26,827	.....	607
135	McKeesport, Pa.....	577,385	534,704	531,198	3,506	.....	8,499	33,642	24,000	.....	9,642

* Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

GENERAL TABLES.

169

ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1916—Continued.

assigned to each, see page 19. 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 ESCREATS.				City number.	
Nonbusiness license taxes.				Total.	Special assessments for expenses.			Special assessments for outlays.			Special charges for outlays.	Total.	Court fines and forfeits.	Com- mercial forfeits.		Es- cheats.
Total.	Paid by persons granted—				Total.	Original levies.	Penal- ties and inter- est.	Total.	Original levies.	Penal- ties and interest.						
	Dog licenses.	General licenses.	Permits.													

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

\$16,570	\$3,287		\$13,583	\$18,113				\$18,113	\$18,113			\$23,623	\$23,008	\$50	\$565	64
7,706	1,584	\$3,266	2,856	198,949				198,949	198,949			12,705	12,705			65
1,172			1,172	35,468	\$20,385	\$20,385		11,085	11,085		\$3,998	4,549	4,549			66
12,705	5,237		7,468	332,693	8,045	8,045		324,648	324,648			4,853	4,853	250	74	67
6,123	1,445		4,678	435,377				435,377	435,377	\$20,699		2,401	2,401			68
4,241	2,677		1,564	165,043	3,382	3,382		161,661	145,968	15,693		4,066	4,066			69
6,910	3,547		3,363	36,662				26,682	25,719	943	10,000	22,134	22,104		30	70
30,925	2,702	20,501	7,722	518,322	26,713	26,716	\$537	482,516	479,389	2,627	9,293	20,596	20,362	47	187	71
9,142	2,194	3,154	3,794	17,304	3,386	3,386		15,918	15,918			20,349	20,286		63	72
8,912	2,638		1,074									4,129	4,129			73
2,538	1,675		883	126,668				120,769	109,786	10,983	5,899	3,085	3,082		3	74
1,333			1,333	72,828	30,158	30,158		32,637	32,116	521	9,733	1,504	1,504			75
2,369			2,369	42,666	11,626	11,626		31,040	30,010	1,030		11,988	11,988			76
14,170	1,722	7,683	4,764	374,218				362,573	361,284	1,189	11,645	3,607	3,607			77
3,149	2,093		1,056	91,143				91,143	84,870	6,273		2,196	2,196			78
13,949			13,949	401,637	74,716	74,716		326,921	326,921			18,908	14,734	4,000	174	79
3,365	2,687		678	104,630				104,630	100,080	4,770		524	516		8	80
6,341	2,735		3,606	2,078	2,078	2,078		489	453	36		3,450	2,450	1,000		81
6,841	2,390		4,451	120,399				119,692	115,865	3,827	707	1,742	1,742			82
9,307	809		8,498									2,679	2,679			83
3,086			3,086	397,619				395,552	395,552		2,067	3,231	3,231			84
5,776	1,600		4,176	76,077				76,077	73,373	2,704		6,557	6,557			85
13,346	307	13,039	91,455	114	77	37		89,639	88,638	1,201	1,502	24,059	24,059			86
12,947	2,710	7,262	2,975	18,551	4,421	4,421		6,761	6,761		7,369	2,793	2,793			87
6,010	1,124		4,886	202,732				202,732	202,732			1,989	1,989			88
1,939	861		1,078	111,709				87,675	87,675		24,034	5,101	5,101			89
12,930	1,365		11,565	203,776				203,776	203,776			1,197	1,197			90
11,446	2,636		8,810	76,303				76,103	70,781	5,372	200	6,532	6,532			91
3,934	2,514		1,420	53,873				45,172	45,172		8,701	14,998	14,998			92
6,021	839		5,182	81,619				81,619	71,754	10,065		5,654	5,654			93
5,838	1,351		4,487	445,573	923	923		444,650	444,650			10,722	10,326		396	94
4,538			4,538	274,628				274,628	273,583	1,045		1,664	1,662		22	95
2,286	1,640		646	58,220				48,994	48,546	448	9,228	13,193	13,193			96
612			612	59,205	18,551	18,551		22,560	21,671	689	18,094	10,048	10,048			97
3,318	330		2,988	310,556	1,825	1,825		308,731	308,731			15,896	8,291	7,645	60	98
6,413	327		6,086	91,946				91,627	91,548	79		1,660	1,431		229	99
542			542	10,916				8,184	8,184		2,732	7,771	7,771			100
821			821	37,908	29,304	29,304		6,599	6,599		2,945	2,450	2,450			101
1,922	839		1,083	54,455				41,977	41,977		12,608	750	750			102
20,301	1,430		18,871	63,414				63,414	54,461	8,953		19,541	19,541			103
536	203		333	20,454				18,144	17,116	1,028	2,310	17,384	17,225		159	104
3,511	656		2,855	105,090				102,590	102,590		2,500	2,587	2,587			105
2,418	288		2,130	192,702				183,468	183,468		9,234	1,716	1,716			106
			49,148					49,148	44,064	5,084		6,691	6,298		393	107
2,997	2,126		871	9,081				8,645	8,482	163	436	3,670	3,670			108
6,642	1,244		5,398	149,342				137,696	137,696		11,746	3,614	3,614			109
1,201			1,201	64,582				64,582	64,582			3,042	3,042			110
6,083	432	5,500	150	115,583				115,583	115,583			10,003	10,003			111
6,322	2,177		4,145	188,273	202	202		185,071	185,071			787	787	20	85	112
6,007	1,465		4,542	264,141	2,514	2,514		261,627	261,627			11,670	11,670			113
8,643	1,481		7,362	16,453				16,453	14,844	1,609		3,551	3,551			114
5,248	1,536		4,712	154,803	1,923	1,923		152,278	150,243	1,935	602	1,983	1,976		7	115
12,081	1,209	9,621	1,231	212,513				211,769	211,769		744	15,436	15,421		15	116
750			152,416		2,823	2,823		149,593	149,593			8,195	8,195			117
2,374	1,633		77,187					67,758	55,631	2,127	19,429	4,468	4,468			118
3,621	594		3,027	63,192	596	596		62,596	62,596			5,384	5,384			119
2,580	668		1,912	48,377	10,168	9,899	259	38,219	35,207	3,012		11,835	11,835			120
4,163	656		3,507	152,932				152,932	152,899	33		4,981	4,952		29	121
3,300	178	1,950	1,172	79,798				71,903	71,903		7,895	19,727	19,727			122
14,146	1,266	9	12,871	590,085	38,476	38,418	68	553,813	553,809	4	6,796	16,190	16,190			123
978	216	568	194	165,672				165,672	165,672			3,512	3,352		160	124
3,565	257		3,308	49,214				48,184	47,455	709	1,050	6,470	1,470	5,000		125
5,120			5,120	1,965								482	482			126
525			525	47,497	15,960	15,960		31,537	31,537			679	679			127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$7,401	\$2,766	\$4,635		\$11,957	\$1,744	\$1,744		\$10,213	\$10,213			\$10,472	\$10,472	\$1,250		128
2,772	2,762		\$10	165,331	48	48		165,283	165,283			4,425	3,175			129
4,784	2,492		2,292	166,783	1,131	1,131		165,652	165,652			4,285	4,285			130
409			409	14,345	7,279	7,279		6,725	6,725		\$341	4,003	4,003			131
666			666	32,739	15,090	15,090		3,863	3,789	\$74	13,786	1,795	1,795			132
3,904	2,712		1,192	66,900	31	31		63,672	64,784	8,888	3,197	1,120	1,109		\$11	133
144			144	64,992				64,992	59,755	5,237		219		219		134
540	347		193	51,825				51,825	51,825			9,898	9,898			135

* Delinquent taxes.

FINANCIAL STATISTICS OF CITIES.

TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL

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

City number.	CITY.	RECEIPTS FROM TAXES.									
		Total.	The general property tax.			Special property taxes.	Poll taxes.	Business taxes.			
			Total.	Original levies.	Penalties and interest.			Total.	On liquor traffic.	Other than on liquor traffic.	
										Collected without issue of license.	Collected with issue of license.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
136	Lincoln, Nebr.	\$882,955	\$813,765	\$808,584	\$5,201	.....	\$7,558	\$59,114	\$50,000	.....	\$9,114
137	Racine, Wis.	706,651	518,965	518,965	.....	\$43,139	.....	141,879	76,000	\$63,093	2,786
138	Macon, Ga.	487,511	395,985	391,663	4,322	.....	.....	89,749	.....	10,216	79,533
139	Pasadena, Cal.	925,257	907,707	907,707	.....	.....	.....	9,633	.....	2,863	6,770
140	Superior, Wis.	793,498	664,524	664,524	.....	13,562	.....	113,533	79,000	30,822	3,711
141	Huntington, W. Va.	489,977	470,132	465,199	4,933	.....	7,926	8,449	.....	.....	8,449
142	Chelsea, Mass.	709,536	612,647	597,976	14,671	45,560	16,702	32,775	30,085	.....	2,690
143	Woonsocket, R. I.	521,629	468,480	464,785	3,695	36	5,953	45,408	38,600	1	6,807
144	Wheeling, W. Va.	645,773	516,165	515,769	396	.....	2,508	16,784	.....	131	16,653
145	Newton, Mass.	1,520,781	1,357,713	1,348,657	9,056	140,493	21,088	1,061	.....	.....	1,061
146	Butte, Mont.	719,914	590,407	588,847	1,560	.....	32,552	85,391	49,320	2,092	33,979
147	Montgomery, Ala.	401,042	283,949	280,122	3,827	.....	.....	109,969	.....	.....	109,969
148	Muskogee, Okla.	430,731	423,765	423,765	.....	.....	.....	5,008	.....	.....	5,008
149	Roanoke, Va.	468,687	359,146	358,883	263	.....	8,040	97,205	35,419	.....	61,786
150	West Hoboken, N. J.	365,423	297,866	286,108	11,758	8,507	1,000	55,531	52,646	751	2,187
151	Galveston, Tex.	715,760	669,532	659,974	9,558	.....	.....	28,535	21,596	.....	6,939
152	East Orange, N. J.	791,500	754,459	740,940	13,519	3,231	7,050	19,372	13,350	801	5,221
153	Fitchburg, Mass.	869,851	748,411	738,831	9,580	61,229	17,792	42,076	35,272	.....	3,804
154	Chester, Pa.	354,569	312,983	305,848	7,135	.....	14,000	21,721	17,600	.....	4,121
155	New Castle, Pa.	430,852	417,476	417,476	.....	.....	.....	11,545	.....	.....	11,545
156	Springfield, Mo.	502,030	411,216	408,044	3,172	.....	7,768	70,902	34,838	.....	36,064
157	Perth Amboy, N. J.	406,156	324,376	322,000	2,376	1,730	597	78,325	74,679	.....	3,646
158	Lexington, Ky.	627,086	497,939	494,745	3,194	.....	.....	128,102	88,897	.....	39,205
159	Dubuque, Iowa	773,273	713,141	712,805	336	.....	.....	59,485	56,550	.....	2,935
160	Hamilton, Ohio	444,530	401,806	401,806	.....	370	.....	40,920	40,361	.....	559
161	Lansing, Mich.	541,828	537,237	529,160	8,077	.....	.....	3,095	.....	.....	3,095
162	Charlotte, N. C.	272,894	237,958	237,958	.....	.....	6,649	25,981	.....	.....	25,981
163	Decatur, Ill.	404,141	392,223	392,223	.....	.....	.....	9,276	.....	2,637	6,619
164	Portsmouth, Va.	282,239	203,704	197,103	6,601	.....	1,573	55,010	15,505	.....	39,505
165	Everett, Mass.	708,236	654,900	642,615	12,285	34,783	16,800	1,325	.....	.....	1,325
166	Knoxville, Tenn.	440,083	363,326	362,284	1,042	.....	1,709	72,900	.....	.....	72,900
167	Elmira, N. Y.	671,221	609,813	603,933	5,880	16,061	.....	42,985	37,821	2,596	2,568
168	San Jose, Cal.	490,695	395,800	395,800	.....	.....	.....	92,444	74,922	1,549	15,973
169	Joliet, Ill.	592,312	438,050	438,050	.....	.....	.....	150,462	140,957	2,352	7,153
170	Pittsfield, Mass.	816,068	711,188	702,594	8,594	48,467	22,193	33,901	31,435	.....	2,466
171	Quincy, Mass.	922,253	860,741	846,210	14,531	37,197	19,352	3,093	.....	.....	3,093
172	Auburn, N. Y.	560,745	518,743	513,249	5,494	10,943	.....	29,645	27,060	1,905	680
173	Quincy, Ill.	515,298	434,502	434,502	.....	.....	.....	78,211	69,504	2,438	4,299
174	Cedar Rapids, Iowa	785,610	718,047	718,047	.....	.....	.....	41,531	37,650	.....	3,881
175	Mount Vernon, N. Y.	891,650	847,858	821,535	26,323	9,188	.....	32,829	28,364	1,588	2,877
176	New Rochelle, N. Y.	1,033,968	1,013,525	976,433	37,092	7,462	.....	30,353	28,155	1,475	723
177	Niagara Falls, N. Y.	869,742	785,445	781,633	3,812	17,223	.....	59,634	55,152	.....	4,482
178	Amsterdam, N. Y.	460,193	413,442	411,751	1,691	15,516	.....	29,583	26,567	2,123	893
179	Taunton, Mass.	611,976	467,652	462,488	5,164	93,780	13,184	36,994	34,362	.....	2,622
180	Jamestown, N. Y.	577,960	535,800	533,652	2,148	21,574	.....	20,026	16,289	2,406	1,351
181	Lorain, Ohio	546,278	506,918	506,918	.....	1,414	.....	37,690	35,912	.....	1,778
182	Oshkosh, Wis.	443,705	372,137	372,137	.....	6,465	.....	63,520	29,800	31,237	2,783
183	Jackson, Mich.	532,527	501,334	499,176	2,158	.....	.....	30,280	25,831	.....	4,449
184	Lima, Ohio	373,955	337,459	337,459	.....	72	.....	35,718	33,700	.....	2,018
185	Stockton, Cal.	707,499	645,508	645,508	.....	.....	.....	60,551	53,906	1,157	5,488
186	Waterloo, Iowa	630,622	590,128	590,128	.....	.....	9,794	29,890	25,425	.....	4,465
187	Fresno, Cal.	520,268	422,196	422,196	.....	.....	.....	95,875	61,150	2,349	32,376
188	Shreveport, La.	410,550	358,785	356,962	1,823	.....	2,772	45,903	.....	.....	45,903
189	Columbia, S. C.	346,622	282,332	282,332	.....	.....	3,828	58,253	.....	1,811	56,442
190	Austin, Tex.	409,763	398,989	395,451	3,538	.....	.....	10,151	8,954	.....	1,197
191	Everett, Wash.	350,080	313,584	313,584	.....	.....	.....	36,161	33,057	.....	3,104
192	Aurora, Ill.	426,683	387,536	387,536	.....	.....	.....	38,103	30,300	2,060	5,748
193	Williamsport, Pa.	417,657	368,123	368,042	81	.....	17,046	31,821	18,400	.....	13,421
194	Joplin, Mo.	427,484	323,073	321,409	1,664	.....	.....	96,221	82,500	.....	43,721
195	Waco, Tex.	638,668	622,631	617,723	4,908	.....	.....	14,506	13,005	.....	1,501
196	Orange, N. J.	434,649	388,015	370,380	17,635	3,299	750	39,461	34,252	713	4,496
197	Boise, Idaho	334,216	301,156	299,179	1,977	.....	.....	30,133	25,393	.....	4,740
198	Lynchburg, Va.	600,163	437,159	436,934	225	.....	7,625	154,337	135,400	.....	118,937
199	Colorado Springs, Colo.	495,305	466,709	462,240	4,469	.....	.....	26,077	11,868	.....	14,211
200	Brookline, Mass.	1,578,491	1,375,059	1,371,298	3,761	187,711	14,404	908	.....	.....	908
201	Danville, Ill.	431,777	368,559	368,559	.....	.....	.....	63,137	57,200	2,205	3,732
202	Newport, Ky.	306,958	274,851	274,180	.....	671	.....	29,614	20,660	.....	8,954
203	Bellingham, Wash.	268,770	253,965	253,965	.....	.....	.....	4,426	.....	.....	4,426
204	La Crosse, Wis.	493,496	395,622	394,503	1,114	8,029	.....	86,468	32,000	62,634	1,934
205	Council Bluffs, Iowa	478,233	429,202	429,202	.....	.....	2,512	44,890	41,157	.....	3,733
206	Norristown, Pa.	222,356	202,469	201,201	1,268	.....	13,526	4,820	2,640	.....	2,180
207	Kenosha, Wis.	492,950	394,970	394,970	.....	14,303	.....	82,152	49,500	31,480	1,172
208	Ogden, Utah	565,602	501,017	500,864	153	.....	3,460	58,465	49,350	.....	9,115
209	Winston-Salem, N. C.	262,848	243,600	242,677	923	.....	8,608	8,406	.....	.....	8,406
210	Zanesville, Ohio	340,005	304,747	304,747	.....	2,031	.....	32,304	31,479	.....	825
211	Easton, Pa.	293,999	245,905	244,049	1,856	.....	19,377	27,917	16,400	.....	11,517
212	Waltham, Mass.	557,902	512,109	505,628	6,481	29,962	14,086	1,432	.....	.....	1,432
213	Madison, Wis.	752,614	650,620	649,937	683	12,470	.....	84,612	39,135	41,009	4,468

1 Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

GENERAL TABLES.

171

ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1916—Continued.

assigned to each, see page 19. 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 and interest.	Total.	Original levies.	Penalties and interest.							
	Dog licenses.	General licenses.	Permits.														
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.																	
\$2,518	\$1,418		\$1,100	\$199,996				\$199,996	\$168,084	\$31,912		\$3,499	\$3,456		\$43	136	
2,668	2,004		64	57,835	\$3,987	\$3,987		48,848	48,848			3,254	3,254			137	
1,777	320		1,457	101,667				101,667	101,667			16,088	16,088			138	
7,917	2,158		5,759	235,572	6,945	6,945		221,354	221,354		\$7,273	4,769	4,767	\$2		139	
1,879	1,445		434	200,717	12,675	12,675		188,042	188,042			6,804	6,780	10	14	140	
3,470	600	\$566	2,304	223,875				223,875	218,780	5,095		11,345	11,345			141	
1,842	996		846	16,467	11,053	11,053		1,450	1,450		3,964	1,759	1,759			142	
1,752	1,361		391	14,779				14,779	14,252	527		1,053	1,053			143	
10,816	266	10,050		6,579				6,579	6,579			12,922	12,922			144	
426			426	67,591	41,964	41,964		25,627	23,191	2,436		1,946	1,946			145	
11,664	4,432		7,132	261,290	30,348	30,348		230,942	230,942			33,933	33,928		5	146	
7,124		6,037	1,087	129,053				128,363	104,661	23,702	690	15,222	15,222			147	
1,958	62	1,772	124					17,102	17,102		1,714	10,547	10,502		45	148	
4,176	1,954	2,222		18,816				49,725	42,184	7,541		16,827	16,827			149	
2,466	983		1,483	49,725								462	462			150	
17,693	416	14,492	2,785	42,341				42,341	42,341			3,033	2,958		75	151	
7,358	519		6,839	39,716				39,716	38,029	1,687		1,012	1,012			152	
443			443	30,040	11,378	11,378		9,104	9,104		9,558	3,006	3,005		1	153	
5,865	993		4,872	56,439				42,253	42,253		14,186	2,016	2,016			154	
1,831	521		1,310	74,174				74,174	70,094	4,080		2,887	2,887			155	
12,144	1,041	9,400	1,703	105,630				105,630	105,630			2,969	2,969			156	
1,128	146		982	39,359				35,799	35,509	290	3,560	3,605	3,605			157	
1,045	1,045			132,782				132,782	132,782			2,019	2,019			158	
647	647			123,365	282	282		123,083	116,726	6,357		786	786			159	
1,434		484	950	130,327	1,459	1,459		128,868	128,868			2,191	2,191			160	
1,496	1,496			111,570	3,626	3,626		107,944	107,944			10,362	10,287		75	161	
2,306	912	1,394		77,327				77,327	77,327			12,304	5,304	7,000		162	
2,642	1,163		1,479	160,382				160,382	160,382			3,428	3,428			163	
1,952	1,574		378									4,014	4,014			164	
428			428	15,914	4,562	4,562		11,352	11,055	297		1,041	742	299		165	
2,148			2,148	41,014				41,014	41,014			9,322	9,322			166	
2,362	747	1,054	561	54,488	279	279		54,209	54,209			1,805	1,805			167	
2,351	116		2,235	66,419				66,419	66,419			3,054	2,854	500		168	
3,800	1,506		2,294	129,594				129,594	129,594			4,531	3,835		696	169	
317			317	44,604	15,218	15,218		18,281	17,939	342	11,105	1,307	1,293		14	170	
1,870			1,870	52,736	7,223	7,223		31,974	29,024	2,950	13,539	3,663	3,663			171	
1,414	1,103	9	302	78,173	23,161	23,161		55,012	55,012			1,754	1,754			172	
4,555	2,167		2,388	21,182				24,182	24,182			3,160	3,160			173	
6,032	944		5,088	267,715	3,782	3,782		263,933	263,933			6,836	6,836			174	
1,175	1,437		333	78,678	20,632	20,632	333	53,026	48,090	4,936		1,079	1,079			175	
2,628	1,573		1,055	47,390				47,390	38,461	8,929		1,171	1,171			176	
7,440	1,892	175	5,373	234,737				233,160	233,160		1,577	5,951	5,951			177	
1,652	881		771	51,891				51,891	51,891			1,631	1,455		176	178	
378			378	20,440	13,010	13,010		6,973	6,340	633	457	2,734	2,734			179	
560			560	103,287				102,302	96,455	5,847	985	2,707	2,707			180	
256	56		200	136,364				130,837	130,837		5,527	1,944	1,944			181	
1,283	1,123		160	79,310	9,495	9,495		69,815	69,815			1,730	1,730			182	
713	556	2	155	50,236				40,102	40,102		10,134	3,299	3,242	57		183	
706	174		532	64,607				64,607	64,607			2,124	2,112		12	184	
1,430	693		737	152,277				147,066	147,066		5,211	7,883	7,883			185	
811	776		35	47,976				47,411	47,411		565	6,706	6,625		81	186	
2,197	493		1,701	113,670	33,605	33,605		80,065	80,065			5,529	5,132		397	187	
3,090	1,891		1,199	32,071				28,571	28,660	211	3,200	11,910	11,910			188	
2,209	969	1,240	16,179					16,179	13,509	2,670		17,360	16,860	500		189	
623	445	50	128									3,873	3,363		10	190	
335	335		264,645					264,645	208,547	56,098		5,117	5,111		6	191	
1,039	1,009	30	103,616					103,616	103,616			5,032	4,267	765		192	
867	627		240	28,616	855	855		27,367	26,829	538	394	1,957	1,957			193	
8,190		7,026	1,164	59,643	7,232	7,232		52,411	52,411			17,093	17,093			194	
1,531	456		1,075	6,677				6,677	6,677			7,251	7,248		3	195	
3,124	927		2,197	20,984				20,984	18,510	2,474		1,074	1,074			196	
2,927	1,529		1,398	123,603	30,226	30,226		93,377	92,482	915		6,749	6,749			197	
1,042	1,042		8,065					8,065	8,065			7,608	7,608			198	
2,519	2,224		295	27,399				27,399	21,271	6,128		3,541	3,541			199	
409			409	27,209	10,668	10,668		13,943	13,754	189	2,598	401	401			200	
81			81	125,690				125,690	125,690			6,487	6,487			201	
4,493		3,045	1,448	20,113				20,063	20,063		50	779	779			202	
379	379		216,599					246,599	209,015	37,584		4,181	3,786		395	203	
3,867	1,795		1,572	28,020	478	478		27,542	27,542			1,661	1,661			204	
1,629	1,179		450	263,002	699	699		262,303	262,303			3,471	3,471			205	
1,541			1,541	70							70	1,296	1,296			206	
1,525	989		536	50,022	7,519	7,519		36,871	36,871		5,632	6,238	6,238			207	
2,660	980	54	1,626	141,300				141,300	140,702	598		6,858	6,858			208	
2,234		1,706	528	29,828	56	56		25,216	25,216		4,556	16,008	15,658	350		209	
923			923	100,157				100,157	100,157			3,006	3,006			210	
800	776		24					10,420	10,029	391		1,222	1,222			211	
313			313	27,338	11,634	11,634	440				5,284	1,163	1,163			212	
4,912	1,045		3,867	194,308	960	960		193,248	193,075	173		3,751	3,660		91	213	

TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1916.

[For a list of the cities arranged alphabetically by States, with the number assigned to each, see page 19. For a text discussion of this table, see page 71.]

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.....	\$37,666,043	\$27,698,347	\$5,088,918	\$4,588,386	\$290,392	\$1,736,249	\$346,990	\$107,631	\$1,114,309	\$167,319	\$2,308,800
	Group I.....	7,417,965	6,942,199		475,766		335,053	103,934	25,142	144,466	61,511	1,487,875
	Group II.....	12,061,120	8,176,814		3,884,306		401,248	100,848	27,809	211,577	61,014	372,100
	Group III.....	8,684,322	6,100,689	2,327,715	22,909	213,009	420,736	50,230	13,433	330,528	26,545	290,733
	Group IV.....	5,254,255	3,767,258	1,417,990	5,028	63,979	153,838	38,710	34,885	84,743	500	107,868
	Group V.....	4,268,381	2,711,387	1,343,213	200,377	13,404	420,374	53,268	6,362	342,995	17,749	50,224

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$2,221,672	\$2,221,672				\$102,475		\$1,475	\$101,000		\$839,785
2	Chicago, Ill.....	1,110,937	1,110,937				13,373	\$3,000	950	9,423		305,163
3	Philadelphia, Pa.....	1,131,273	875,893		\$255,380		11,586	3,694			\$7,902	168,580
4	St. Louis, Mo.....	380,081	375,421		4,660		916		916			14,894
5	Boston, Mass.....	63,687	53,971		9,716		88,051	11,830	16,452	6,530	53,239	51,799
6	Cleveland, Ohio.....	349,543	349,543				34,211	1,877	5,015	27,319		47,632
7	Baltimore, Md.....	553,151	553,151				446	76			370	20,543
8	Pittsburgh, Pa.....	529,384	362,750		166,614		78,852	78,702		150		4,172
9	Detroit, Mich.....	1,078,257	1,038,861		39,396		5,143	4,765	334	44		35,307

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. ¹	\$801,658	\$779,121		\$22,537		\$56,710	\$1,438	\$120	\$55,152		\$95,609
11	Buffalo, N. Y.....	459,217	199,458		259,759		12,429	10,530	1,899			18,854
12	San Francisco, Cal.....	824,102	718,456		105,646		15,000			15,000		65,823
13	Milwaukee, Wis.....	723,008	411,687		311,321		1,120	1,085		35		37,790
14	Cincinnati, Ohio.....	174,509	174,509				108,445	50,751	913	24,692	\$32,089	27,413
15	Newark, N. J.....	1,708,368	1,608,270		100,098		8,922	68	8,854			28,925
16	New Orleans, La.....	218,580	218,580				57,345	3,558	9,362	15,600		13,736
17	Washington, D. C.....	6,332,692	\$3,800,240		\$3,032,452		33,643	33,318	325			66,320
18	Minneapolis, Minn.....	331,163	293,024		38,139		74,503	100	6,336	68,067		17,800
19	Seattle, Wash.....	487,823	473,469		14,354		33,131			33,131		

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$941,416	\$941,416				\$25		\$25			\$11,142
21	Kansas City, Mo.....	187,805	176,890	\$11,915			1,229		1,229			5,679
22	Portland, Ore.....	429,648	82,403	346,745			8,001	\$382	3,728	\$3,891		15,913
23	Indianapolis, Ind.....	364,635	240,220	124,415			5,339	100	339	1,600	\$3,400	19,520
24	Denver, Colo.....	91,456	91,456				4,705	3,765	940			5,810
25	Rochester, N. Y.....	112,936	112,936				4,065	3,500	565			34,757
26	Providence, R. I.....	32,222	32,222				1,050		1,050			23,729
27	St. Paul, Minn.....	168,073	168,073				3,307			3,000		8,856
28	Louisville, Ky.....	322,956	264,456			\$58,500	21,243	20,845	398			4,556
29	Columbus, Ohio.....	80,697	80,697				2,611	2,405	106			18,052
30	Oakland, Cal.....	935,023	350,241	584,782			20,205	205		20,000		12,642
31	Toledo, Ohio.....	135,049	135,049				4,798		1,298	2,700	800	14,063
32	Atlanta, Ga.....	176,917	101,917		75,000		1,000	500		500		
33	Birmingham, Ala.....	289,436	120,273	122,487			3,750			3,750		
34	Omaha, Nebr.....	62,862	42,657		20,205		6,950	1,750	200	5,000		7,149
35	Worcester, Mass.....	45,240	38,609	5,021	\$1,610		1,336			1,326	10	
36	Richmond, Va.....	80,517	80,517				833	25	808			7,857
37	Syracuse, N. Y.....	63,473	63,473				2,295	270	25	2,000		11,752
38	New Haven, Conn.....	94,468	84,528	9,940			6,630	453		6,177		9,577
39	Memphis, Tenn.....	271,366	40,130	222,236			350					
40	Scranton, Pa.....	102,346	102,346									7,560
41	Spokane, Wash.....	473,127	236,461	224,038		12,628	2,880	30	250	2,600		4,666
42	Paterson, N. J.....	381,965	381,965				240	40	200			3,616
43	Fall River, Mass.....	5,188	788	4,400			533	33			500	
44	Grand Rapids, Mich.....	252,087	244,290	4,288	3,500							
45	Dayton, Ohio.....	52,706	52,706				57		5	52		7,976
46	Dallas, Tex.....	184,471	182,212	2,259			13			13		
47	San Antonio, Tex.....	173,702	172,908	794								
48	Bridgeport, Conn.....	72,493	67,199		5,294		5,500	5,500				7,694
49	Nashville, Tenn.....	356,994	51,482	307,512								507
50	New Bedford, Mass.....	20,387	15,018	5,369								
51	Salt Lake City, Utah.....	353,126	200,021	153,105			1,950	950		1,000		6,845
52	Lowell, Mass.....	14,418	10,544	3,487	387							
53	Cambridge, Mass.....	8,209	5,170	3,039			5,060	855		4,205		
54	Trenton, N. J.....	308,296	308,296				153		153			4,634
55	Hartford, Conn.....	62,565	60,387		2,178		11,110		110	10,000	1,000	2,377
56	Houston, Tex.....	180,143	173,687	1,456			252,706	560		252,146		
57	Tacoma, Wash.....	381,179	189,077	192,102			250					3,804
58	Reading, Pa.....	73,379	73,379				600		600			7,866
59	Youngstown, Ohio.....	43,818	43,818				2,840	2,765			75	8,730
60	Camden, N. J.....	211,655	211,655				376		376			2,851
61	Albany, N. Y.....	47,473	47,473				1,028		1,028			10,553
62	Springfield, Mass.....	13,075	8,090	4,985			20,658			10,668	10,000	
63	Lynn, Mass.....	8,325	45	3,280			15,150	4,390		10,760		

¹ Data included for county are for fiscal year closing June 30, 1915.² By the United States.

GENERAL TABLES.

173

TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 71.]

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.				RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.	
		Total.	Subventions for education.		Other subventions and grants.		Total.	For expenses.		For outlays.		For principal of public trust funds.
			By state.	By county.	By state.	By county.		Other than pensions.	Pensions.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.												
64	Des Moines, Iowa.....	\$46,788	\$46,788				\$220		\$220			\$2,073
65	Fort Worth, Tex.....	94,615	94,615									
66	Lawrence, Mass.....	6,948	5,845	\$1,103			1,000	\$1,000				
67	Kansas City, Kans.....	28,231	28,231									
68	Yonkers, N. Y.....	55,550	55,550				607		607			11,882
69	Schenectady, N. Y.....	41,410	41,410				274		274			2,350
70	Wilmington, Del.....	37,600	37,600				7,843	100	4,854	\$2,889		5,605
71	Duluth, Minn.....	87,793	85,014	4,779			444	194	100	150		10,971
72	Oklahoma City, Okla.....	47,162	39,844	7,318								
73	Norfolk, Va.....	48,993	48,993				7,103	1,039	6,064			2,600
74	Elizabeth, N. J.....	250,753	250,753				55		55			2,159
75	Somerville, Mass.....	9,833	6,553	3,285			4,571	4,415		156		
76	Waterbury, Conn.....	53,705	52,463		\$1,242		3,307		307	3,000		903
77	St. Joseph, Mo.....	47,974	40,719	7,255			4,324		3,614	710		7,191
78	Utica, N. Y.....	40,637	40,637									
79	Akron, Ohio.....	42,632	42,632				35		35			686
80	Troy, N. Y.....	39,499	39,499				1,752		1,752			4,475
81	Manchester, N. H.....	4,688	4,688									
82	Hoboken, N. J.....	245,644	245,644				180		180			3,138
83	Wilkes-Barre, Pa.....	49,222	49,222									2,356
84	Fort Wayne, Ind.....	116,717	85,856	30,861								1,720
85	Erie, Pa.....	52,035	52,035				6,000	6,000				
86	Jacksonville, Fla.....	190,868		190,868								
87	Evansville, Ind.....	142,576	89,304	54,272			10,237	237		10,000		1,675
88	East St. Louis, Ill.....	23,760	23,760				1,401		1,401			
89	Harrisburg, Pa.....	46,889	46,889				5,740		5,740			6,399
90	Peoria, Ill.....	29,338	29,338				1,477	992	485			7,898
91	Passaic, N. J.....	187,022	187,022				20,735			20,735		1,031
92	Savannah, Ga.....	233,773		233,773			2,069		2,069			834
93	Bayonne, N. J.....	276,856	276,856									
94	Wichita, Kans.....	14,074	14,074				15,000			15,000		
95	South Bend, Ind.....	107,615	70,500	37,115			50		50			1,135
96	Johnstown, Pa.....	35,909	35,909				10,000			10,000		
97	Brockton, Mass.....	4,235	4,235				378	378				
98	Sacramento, Cal.....	239,449	111,391	128,058			630	630				3,612
99	Terre Haute, Ind.....	121,726	80,764	40,972			838		838			6,169
100	Holyoke, Mass.....	5,619	4,181	1,438			1,687	1,687				
101	Portland, Me.....	176,135	175,456		679		12,123	12,123				
102	Allentown, Pa.....	38,063	35,172	2,911								
103	El Paso, Tex.....	57,894	83,026	4,868								
104	Charleston, S. C.....	38,039		38,039			2,841			2,341	\$500	
105	Springfield, Ill.....	26,805	26,805				11	11				1,268
106	Canton, Ohio.....	26,255	26,255									3,286
107	Chattanooga, Tenn.....	139,216	24,809	97,996	\$16,411		1,038	300	738			
108	Pawtucket, R. I.....	13,883	13,883									577
109	Altoona, Pa.....	39,502	39,502									2,122
110	Covington, Ky.....	70,200	70,200				100	100				
111	Mobile, Ala.....	35,105		35,105								
112	Berkeley, Cal.....	282,323	99,074	183,249								
113	Sioux City, Iowa.....	24,518	23,943		576		50		50			988
114	Atlantic City, N. J.....	259,224	259,224				106		106			1,527
115	Saginaw, Mich.....	133,187	121,303	1,532		15,352						
116	Little Rock, Ark.....	85,849	53,633			32,216	601	601				
117	Rockford, Ill.....	21,023	21,023				45		45			4,264
118	Binghamton, N. Y.....	24,436	24,436				8,605	3,752	4,853			2,415
119	Pueblo, Colo.....	47,777	16,600	31,177								
120	New Britain, Conn.....	21,363	30,758		605		2,497	2,297	200			
121	Flint, Mich.....	56,932	56,007	1,325			14,262			14,262		
122	Tampa, Fla.....	171,282		171,282								
123	San Diego, Cal.....	218,184	120,120	98,064			7,404	1,677	227	5,500		1,028
124	Springfield, Ohio.....	12,886	12,886				41		41			3,641
125	York, Pa.....	37,654	37,654				152	152				
126	Lancaster, Pa.....	35,626	33,999		1,997		1,025	1,025				
127	Malden, Mass.....	2,546	496	2,050								

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$132,442		\$132,442								\$1,610
129	Davenport, Iowa.....	19,075		\$18,723		\$352						940
130	Topeka, Kans.....	13,930		13,930			\$248		\$27	\$211		4,987
131	Salem, Mass.....	26,184			1,184	25,000	37,867	\$37,867				
132	Haverhill, Mass.....	2,445			2,445		355			255		
133	Kalamazoo, Mich.....	78,590		77,319	1,271							
134	Bay City, Mich.....	108,775		106,975	1,800							
135	McKeesport, Pa.....	31,502		31,502			25	25				

TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS:
1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 71.]

City number.	CITY.	RECEIPTS FROM SUBVENTIONS AND GRANTS BY OTHER CIVIL DIVISIONS.					RECEIPTS FROM DONATIONS AND GIFTS BY PRIVATE PERSONS AND CORPORATIONS.					Receipts from pension assessments.
		Total.	Subventions for education.		Other subventions and grants.		Total.	For expenses.		For outlays.	For principal of public trust funds.	
			By state.	By county.	By state.	By county.		Other than pensions.	Pensions.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.												
136	Lincoln, Nebr.	\$26,842	\$21,232			\$5,610	\$23,500			\$23,500		\$4,395
137	Racine, Wis.	64,558	64,558				97	\$97				
138	Macon, Ga.	239,544		\$239,544			27,005			26,005	\$1,000	
139	Pasadena, Cal.	206,359	74,222	132,137			1,227	1,227				
140	Superior, Wis.	37,582	37,582				55		\$55			1,055
141	Huntington, W. Va.	15,212	15,212									
142	Chelsea, Mass.	129	129				25	25				
143	Woonsocket, R. I.	11,296	11,296				883	817	66			824
144	Wheeling, W. Va.	15,227	15,227									
145	Newton, Mass.	26,963	22,134	3,230	\$1,599							
146	Butte, Mont.	154,738	48,857	105,881			2,050		50	2,000		
147	Montgomery, Ala.	34,368	34,368				1,000			1,000		
148	Muskogee, Okla.	18,104	18,104									
149	Roanoke, Va.	19,680	19,680									
150	West Hoboken, N. J.	150,959	150,959									873
151	Galveston, Tex.	227,786	58,361	1,673	167,752							
152	East Orange, N. J.	165,159	165,159				28,650		50	28,600		1,769
153	Fitchburg, Mass.	1,802		1,735			250	250				
154	Chester, Pa.	30,285	30,285				3,550			3,550		1,579
155	New Castle, Pa.	26,272	26,272									
156	Springfield, Mo.	28,033	21,343	6,690			25,899	100		25,799		
157	Perth Amboy, N. J.	89,082	89,082				30,000			30,000		387
158	Lexington, Ky.	45,939	45,939				20,300	300		20,000		
159	Dubuque, Iowa.	13,810	13,810				2,110		848	1,262		868
160	Hamilton, Ohio.	20,366	20,366									2,661
161	Lansing, Mich.	59,279	56,593	2,686								
162	Charlotte, N. C.	60,607		54,607		6,000	15,568	68		15,000	500	
163	Decatur, Ill.	18,910					112		112			564
164	Portsmouth, Va.	19,646					135	135				
165	Everett, Mass.	3,996	2,472	1,524								
166	Knoxville, Tenn.	118,537	9,253	109,284			1,000				1,000	
167	Elmira, N. Y.	22,459	22,459									854
168	San Jose, Cal.	170,432	112,489	57,943			4,810	4,665	145			526
169	Joliet, Ill.	15,331	15,331				145		145			346
170	Pittsfield, Mass.	1,800		1,800								
171	Quincy, Mass.	6,338	3,919	2,419								
172	Auburn, N. Y.	22,750	22,750				218		218			1,148
173	Quincy, Ill.	17,054	17,054				333	333				
174	Cedar Rapids, Iowa.	18,468	18,244		224		520	208	312			625
175	Mount Vernon, N. Y.	27,311	27,311				412		412			5,175
176	New Rochelle, N. Y.	21,200	21,200				1,102	31	1,071			2,274
177	Niagara Falls, N. Y.	20,478	20,478				771		771			1,032
178	Amsterdam, N. Y.	13,354	13,354				657		657			600
179	Taunton, Mass.	2,918		1,618	1,300							
180	Jamestown, N. Y.	20,890	20,890				249				249	819
181	Lorain, Ohio.	13,792	13,792									127
182	Oshkosh, Wis.	32,972	32,972				112		112			503
183	Jackson, Mich.	60,199		1,462			7,716	21		7,695		
184	Lima, Ohio.	16,442	16,442									
185	Stockton, Cal.	103,454	51,494	51,960								1,609
186	Waterloo, Iowa.	12,871	12,871				60		60			466
187	Fresno, Cal.	208,023	86,637	121,486								1,089
188	Shreveport, La.	18,289	18,289				237		237			816
189	Columbia, S. C.	22,619		20,825		1,794						
190	Austin, Tex.	45,446	45,446									
191	Everett, Wash.	119,422	61,971	57,451								678
192	Aurora, Ill.	16,494	16,494				50		50			491
193	Williamsport, Pa.	24,734	24,734				10	10				1,740
194	Joplin, Mo.	25,135		3,416			120,000			120,000		1,646
195	Waco, Tex.	50,740	50,096	644			951	51		900		
196	Orange, N. J.	125,329	125,329				2,059	2,059				844
197	Boise, Idaho.	72,505	16,107	56,398	244							
198	Lynchburg, Va.	34,970	34,970									945
199	Colorado Springs, Colo.	82,062	12,384	69,678			5,076	4,769	307			611
200	Brookline, Mass.											
201	Danville, Ill.	12,500	12,500									
202	Newport, Ky.	32,130	32,130									
203	Bellingham, Wash.	117,210	60,722	56,488			210	10	200			443
204	La Crosse, Wis.	34,092	34,092				10,297		216	10,081		861
205	Council Bluffs, Iowa.	15,723	15,723				25		25			498
206	Norristown, Pa.	18,716	18,716									
207	Kenosha, Wis.	30,680	30,680									
208	Ogden, Utah.	70,701	63,427	7,274								411
209	Winston-Salem, N. C.	27,000	27,000				9,000			9,000		
210	Zanesville, Ohio.	11,433	11,433				1,650		87	1,563		
211	Easton, Pa.	27,015	21,015	6,000								
212	Waltham, Mass.	5,946	578	1,462	3,906		25,426	200		10,226	15,000	
213	Madison, Wis.	34,931	34,931				6,367		119	6,248		535

FINANCIAL STATISTICS OF CITIES.

TABLE 9.—REVENUE RECEIPTS FROM EARNINGS OF GENERAL DEPARTMENTS,
[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.	Executive branch.				Judicial branch.	Elections.	General government buildings.
					Chief executive.	Financial.	Law offices and accounts.	Other general executive.			
	Grand total.....	\$24,485,840	\$4,697,296	\$49,103	\$14,759	\$930,757	\$114,777	\$160,413	\$3,161,708	\$95,916	\$169,863
	Group I.....	11,558,276	2,850,303	89,473	9,881	564,931	89,031	33,567	2,009,539	60,385	43,796
	Group II.....	4,723,969	1,067,127	5,766	478	144,031	46,307	832,330	4,973	27,629	27,522
	Group III.....	4,442,705	479,048	826	3,618	129,326	10,259	35,809	243,259	20,784	35,167
	Group IV.....	1,975,833	175,576	1,351	1,184	54,154	7,866	26,556	47,133	7,065	30,232
	Group V.....	1,785,057	125,242	1,687	198	33,315	1,608	18,144	29,442	2,709	33,139

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$1,527,084	\$442,127	\$21,460	\$9,009	\$29,663	\$26,795	\$7,963	\$340,044	\$1,566	\$5,617
2	Chicago, Ill.....	2,447,940	869,785	5,277	4	285,662	.....	1,011	574,204	.....	3,627
3	Philadelphia, Pa.....	2,005,795	573,834	.....	.....	110,157	54,866	1,586	405,658	.....	1,567
4	St. Louis, Mo.....	773,735	291,872	8,725	.....	57,159	2,109	.....	223,735	92	52
5	Boston, Mass.....	1,040,102	105,996	65	560	34,215	341	9,232	59,906	661	966
6	Cleveland, Ohio.....	1,333,731	158,182	.....	8	17,636	.....	4,761	109,392	46	26,339
7	Baltimore, Md.....	661,852	48,962	.....	.....	9,783	4,920	461	31,126	8,615	2,908
8	Pittsburgh, Pa.....	775,026	287,621	2,400	.....	19,717	.....	274	215,631	49,261	338
9	Detroit, Mich.....	993,011	71,924	1,546	.....	9,790	.....	8,279	49,833	114	2,362

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. ¹	\$728,261	\$139,602	.....	.....	\$5,039	\$4,787	\$5,662	\$117,863	\$842	\$4,409
11	Buffalo, N. Y.....	886,094	46,522	.....	.....	13,936	.....	131	31,955	42	458
12	San Francisco, Cal.....	429,741	186,641	\$163	.....	9,783	.....	20,623	153,345	2,108	619
13	Milwaukee, Wis.....	321,264	65,476	3,656	83	3,040	.....	2,068	42,855	887	12,937
14	Cincinnati, Ohio.....	677,054	103,582	88	25	17,785	22	136	82,347	347	2,832
15	Newark, N. J.....	399,455	163,857	1,720	.....	18,831	.....	271	138,490	21	4,534
16	New Orleans, La.....	331,351	82,902	.....	150	10,040	30	1,295	71,357	.....	.....
17	Washington, D. C.....	269,233	69,162	.....	.....	6,441	14	.....	62,484	.....	223
18	Minneapolis, Minn.....	320,954	41,025	10	.....	150	.....	6,105	34,374	.....	356
19	Seattle, Wash.....	360,562	168,358	129	.....	57,986	1,160	10,016	97,210	726	1,131

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$63,865	\$28,275	.....	\$2,764	\$5,205	.....	.....	.....	\$17,990	\$1,326
21	Kansas City, Mo.....	102,758	17,264	.....	.....	7,760	\$192	\$4,130	.....	.....	5,182
22	Portland, Ore.....	120,920	2,489	.....	205	865	.....	971	\$109	.....	339
23	Indianapolis, Ind.....	435,606	5,467	.....	.....	4,609	7	60	791	.....	.....
24	Denver, Colo.....	267,177	132,408	.....	.....	144	.....	1,193	130,053	752	266
25	Rochester, N. Y.....	95,983	19,109	\$66	.....	5,952	604	481	11,970	.....	3,56
26	Providence, R. I.....	185,267	29,600	.....	.....	8,528	.....	571	16,592	306	3,623
27	St. Paul, Minn.....	196,195	6,230	.....	.....	1,476	.....	2,030	.....	25	2,669
28	Louisville, Ky.....	99,095	7,579	.....	.....	7,534	.....	.....	.....	.....	25
29	Columbus, Ohio.....	151,053	6,644	.....	.....	.....	68	612	5,685	.....	279
30	Oakland, Cal.....	52,922	2,520	.....	182	1,041	.....	642	619	.....	36
31	Toledo, Ohio.....	82,505	5,374	.....	.....	.....	.....	.....	5,374	.....	.....
32	Atlanta, Ga.....	85,862	6,498	5	.....	.....	6,325	168	.....	.....	.....
33	Birmingham, Ala.....	86,295	12,654	.....	56	3,895	3	1	.....	.....	8,699
34	Omaha, Nebr.....	55,201	1,492	.....	262	483	.....	17	.....	730	.....
35	Worcester, Mass.....	293,022	10,408	.....	.....	1,366	12	7,523	.....	.....	1,507
36	Richmond, Va.....	71,213	824	47	.....	54	.....	.....	.....	630	103
37	Syracuse, N. Y.....	36,504	24,240	.....	.....	16,039	350	230	7,621	.....	.....
38	New Haven, Conn.....	104,037	9,719	.....	.....	10	.....	328	9,382	.....	.....
39	Memphis, Tenn.....	117,569	1,966	.....	.....	1,980	.....	6	.....	.....	.....
40	Scranton, Pa.....	21,664	4,863	368	.....	4,450	.....	.....	.....	.....	36
41	Spokane, Wash.....	180,000	1,990	.....	3	.....	1,660	273	.....	.....	54
42	Paterson, N. J.....	67,923	9,919	.....	.....	1,688	.....	537	7,617	50	27
43	Fall River, Mass.....	60,703	4,363	.....	.....	2,443	.....	1,906	.....	.....	14
44	Grand Rapids, Mich.....	117,085	22,792	143	.....	20,728	.....	713	11,066	10	112
45	Dayton, Ohio.....	95,822	8,774	.....	3	15	.....	.....	8,733	.....	23
46	Dallas, Tex.....	72,192	1,321	.....	41	.....	.....	30	.....	.....	1,250
47	San Antonio, Tex.....	36,894	1,942	.....	.....	1,942	.....	.....	.....	.....	.....
48	Bridgeport, Conn.....	37,831	534	.....	.....	.....	.....	.....	554	.....	.....
49	Nashville, Tenn.....	46,507	5,972	.....	.....	5,972	.....	.....	.....	.....	.....
50	New Bedford, Mass.....	99,691	5,458	.....	.....	2,628	.....	2,830	.....	.....	.....
51	Salt Lake City, Utah.....	31,323	7,532	.....	.....	1,466	306	421	5,037	.....	299
52	Lowell, Mass.....	61,448	6,529	.....	.....	1,180	.....	2,776	.....	.....	3,073
53	Cambridge, Mass.....	139,384	6,127	.....	.....	3,407	13	1,397	.....	6	304
54	Trenton, N. J.....	59,202	8,304	.....	.....	2,548	300	.....	5,125	300	31
55	Hartford, Conn.....	104,764	3,952	.....	1	.....	129	304	3,008	.....	510
56	Houston, Tex.....	90,773	5,316	.....	.....	3,998	.....	1,201	.....	.....	117
57	Tacoma, Wash.....	35,769	1,513	.....	.....	186	.....	1,325	.....	.....	2
58	Reading, Pa.....	23,404	583	.....	.....	.....	290	193	.....	.....	100
59	Youngstown, Ohio.....	27,836	6,466	.....	.....	6	.....	10	6,480	.....	.....
60	Camden, N. J.....	26,720	7,346	197	.....	349	.....	.....	6,800	.....	.....
61	Albany, N. Y.....	51,003	1,919	.....	101	967	.....	168	653	.....	.....
62	Springfield, Mass.....	140,963	7,841	.....	.....	5,246	.....	1,408	.....	.....	1,187
63	Lynn, Mass.....	120,135	7,903	.....	.....	2,034	.....	1,856	.....	5	4,008

¹ Data included for county are for fiscal year closing June 30, 1915.

BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916.

assigned to each, see page 19. For a text discussion of this table, see page 75.]

II.—PROTECTION TO PERSON AND PROPERTY.												City number.
Total.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							
					Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boilers.	All other.	
\$1,638,868	\$333,523	\$189,123	\$3,232	\$1,591,258	\$1,334,255	\$139,855	\$135,640	\$112,581	\$214,090	\$79,261	\$652,828	
2,214,346	65,812	59,073	1,360	1,104,445	902,294	67,418	15,502	62,060	103,039	48,809	605,466	
669,476	72,567	24,301	5,924	417,075	115,697	31,101	35,455	9,855	16,131	7,975	15,180	
403,270	91,392	39,853	115	63,712	172,557	25,167	41,331	26,390	46,099	17,326	16,244	
192,332	45,990	33,047	833	6,026	85,746	7,618	24,565	7,967	26,480	5,067	14,049	
159,444	57,762	32,849	-----	-----	57,961	8,551	18,787	6,309	22,341	84	1,889	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$351,311	\$1,798	\$26,165	\$1,360	\$275,519	\$30,303	.....	.....	.....	\$23,898	\$6,405	1
920,552	15,518	4,413	.....	329,013	513,665	.....	.....	\$28,089	.....	515,576	2
355,357	6,096	3,402	.....	243,028	70,754	.....	.....	10,046	.....	44,725	3
138,246	485	414	.....	63,190	73,364	\$3,608	\$15,502	14,785	\$11,824	27,645	4
77,875	1,531	2,055	.....	48,668	24,621	65	.....	8,651	15,845	60	5
93,775	2,590	3,520	.....	58,317	29,348	291	.....	144	24,545	4,368	6
7,622	.....	7,390	.....	.....	232	15	.....	74	.....	143	7
111,903	17,423	1,505	.....	47,446	43,239	24,006	.....	271	14,997	1,189	8
157,703	20,341	9,209	.....	39,264	86,718	39,433	.....	.....	35,823	7,739	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$125,688	.....	\$404	.....	\$98,812	\$5,619	.....	.....	\$1,002	\$184	\$3,780	\$3,633	10
43,281	\$1,513	15,701	.....	20,411	1,678	.....	.....	.....	.....	1,892	286	11
36,463	2,185	2,248	.....	66,331	12,321	.....	.....	.....	.....	.....	.....	12
65,639	5,920	405	.....	24,179	34,639	.....	.....	.....	.....	.....	.....	13
46,757	234	1,186	1,666	27,779	15,892	\$30,773	\$7,463	28	3,606	.....	8,401	14
45,933	3,026	1,308	.....	36,420	5,197	.....	3,686	1,511	.....	.....	.....	15
136,652	49,243	1,243	.....	58,162	27,780	200	24,306	3,274	.....	.....	.....	16
47,867	139	256	.....	32,362	6,584	125	.....	3,879	.....	.....	2,580	17
46,217	1,844	1,116	3,441	39,461	101	3	.....	98	.....	.....	.....	18
24,929	5,463	434	.....	13,158	2,886	.....	.....	63	20	2,803	.....	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$5,276	.....	.....	.....	.....	\$5,276	.....	\$5,276	.....	.....	.....	.....	20
27,183	\$3,440	\$6,084	.....	.....	17,033	.....	\$9,844	.....	.....	\$4,065	\$3,124	21
2,452	843	89	.....	.....	.....	.....	.....	.....	.....	.....	.....	22
1,735	1,681	7	.....	.....	19	\$3	16	.....	.....	.....	.....	23
45,086	287	956	.....	\$22,514	20,976	3,615	.....	\$8,704	7,176	1,481	.....	24
4,732	2,753	1,556	.....	.....	7,504	1,011	.....	5,693	.....	.....	900	25
43,755	10,419	9,629	.....	11,592	1,484	.....	.....	.....	.....	.....	1,484	26
4,321	2,258	523	.....	.....	26	.....	.....	.....	.....	.....	.....	27
1,277	28	381	.....	.....	.....	.....	.....	.....	.....	.....	.....	28
2,447	550	1,117	.....	.....	.....	.....	.....	.....	.....	.....	.....	29
963	.....	183	.....	.....	21	.....	.....	.....	.....	.....	.....	30
9,119	2,418	1,140	.....	.....	5,561	755	.....	4,782	.....	.....	24	31
1,511	21	1,299	\$100	.....	91	.....	42	49	.....	.....	.....	32
16,214	.....	.....	.....	.....	13,377	5,790	4,203	3,317	.....	.....	.....	33
27,718	4,115	461	.....	.....	22,717	6,016	5,159	809	6,781	3,952	.....	34
10,178	5,259	2,631	.....	.....	1,583	.....	.....	1,583	.....	.....	.....	35
2,191	838	1,145	.....	.....	.....	.....	.....	.....	.....	.....	.....	36
4,447	2,282	1,907	.....	.....	148	.....	.....	.....	.....	148	.....	37
12,929	.....	753	.....	12,101	.....	.....	.....	.....	.....	.....	.....	38
24,350	379	736	.....	.....	22,227	7,195	5,015	2,283	4,592	188	2,954	39
517	.....	69	.....	.....	428	.....	.....	.....	.....	.....	223	40
7,288	137	702	.....	.....	6,376	76	1,101	599	3,289	813	498	41
1,312	719	364	.....	.....	.....	.....	.....	.....	.....	.....	.....	42
1,275	214	224	.....	.....	837	.....	.....	768	.....	.....	71	43
8,509	5,771	1,252	.....	.....	696	.....	696	.....	.....	.....	.....	44
5,368	399	285	.....	.....	4,524	.....	4,524	.....	.....	.....	.....	45
7,398	2,648	607	.....	.....	2,674	.....	2,542	116	16	.....	.....	46
20,463	.....	860	.....	.....	8,111	.....	3,555	.....	4,556	.....	.....	47
9,098	.....	25	.....	9,005	11	11	.....	.....	.....	.....	.....	48
6,012	.....	212	.....	.....	5,392	.....	.....	.....	3,728	.....	1,664	49
1,493	113	321	.....	.....	1,059	.....	51	970	.....	.....	38	50
4,565	151	217	.....	.....	3,594	.....	.....	79	.....	.....	3,515	51
1,691	80	6	.....	.....	1,605	.....	1,030	575	.....	.....	.....	52
951	1	163	.....	.....	737	.....	706	31	.....	.....	.....	53
3,550	393	293	.....	.....	2,772	.....	2,773	.....	.....	.....	.....	54
47,381	38,680	201	.....	8,500	.....	.....	.....	.....	.....	.....	.....	55
5,722	982	180	.....	.....	1,746	.....	1,746	.....	.....	.....	.....	56
3,611	15	265	.....	.....	2,887	1,029	.....	.....	.....	435	.....	57
347	.....	.....	.....	.....	347	.....	3	.....	.....	344	.....	58
5,619	61	90	.....	.....	5,383	.....	2,504	.....	2,879	.....	.....	59
5,211	.....	1,954	.....	.....	3,122	370	.....	.....	2,762	.....	.....	60
1,784	1,494	235	.....	.....	.....	.....	.....	.....	.....	.....	.....	61
2,170	641	598	15	.....	916	.....	.....	701	.....	.....	215	62
4,071	1,332	163	.....	.....	1,286	30	.....	1,218	38	.....	.....	63

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY—continued.				III.—CONSERVATION OF HEALTH.					
		Other protection to person and property.				Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
		Total.	Pounds.	Examining plumbers and engineers.	All other.						
	Grand total.....	\$182,477	\$45,745	\$6,889	\$129,843	\$954,464	\$31,389	\$70,209	\$760,676	\$5,001	\$87,099
	Group I.....	81,362	5,381	1,475	74,506	404,632	6,161	46,009	347,422	3,837	1,483
	Group II.....	33,912	7,370	—	26,542	145,927	8,709	20,569	94,726	474	21,449
	Group III.....	35,641	20,350	1,966	13,325	223,726	9,200	2,109	178,547	743	33,127
	Group IV.....	20,690	6,188	2,348	12,154	99,356	4,574	212	80,938	17	13,615
	Group V.....	10,872	6,456	1,100	3,316	80,523	2,745	1,310	59,043	—	17,425

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.	\$16,166	—	—	\$16,166	\$113,036	\$403	\$36,935	\$74,215	—	\$1,483
2	Chicago, Ill.	27,913	\$1,406	—	26,507	6,073	976	5,097	—	—	—
3	Philadelphia, Pa.	32,077	2,396	—	29,681	5,813	4,362	—	1,451	—	—
4	St. Louis, Mo.	793	—	\$545	248	647	261	294	92	—	—
5	Boston, Mass.	—	—	—	—	49,870	—	1,170	48,700	—	—
6	Cleveland, Ohio.	—	—	—	—	109,555	91	748	108,716	—	—
7	Baltimore, Md.	—	—	—	—	32,650	68	984	31,598	—	—
8	Pittsburgh, Pa.	2,242	338	—	1,904	6,933	—	—	3,076	\$3,857	—
9	Detroit, Mich.	2,171	1,241	930	—	80,355	—	781	79,574	—	—

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.	\$17,853	\$1,612	—	\$16,241	\$5,745	\$22	\$641	\$66,654	—	\$5,082
11	Buffalo, N. Y.	378	378	—	—	67,857	232	951	—	—	—
12	San Francisco, Cal.	3,378	2,926	—	452	1,555	—	1,232	322	—	—
13	Milwaukee, Wis.	496	—	—	496	7,547	5,316	—	2,231	—	—
14	Cincinnati, Ohio.	—	—	—	—	2,992	685	492	1,815	—	—
15	Newark, N. J.	32	32	—	—	10,099	1,671	6,187	2,241	—	—
16	New Orleans, La.	224	224	—	—	27,352	211	10,774	—	—	16,367
17	Washington, D. C.	8,309	487	—	7,822	259	259	—	—	—	—
18	Minneapolis, Minn.	254	254	—	—	500	199	—	361	—	—
19	Seattle, Wash.	2,988	1,457	—	1,531	21,961	94	292	21,101	\$474	—

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.	—	—	—	—	\$2,344	\$2,344	—	—	—	—
21	Kansas City, Mo.	\$626	\$346	\$280	—	1,732	—	—	—	—	\$1,732
22	Portland, Oreg.	1,520	1,451	—	\$69	458	180	\$155	\$123	—	—
23	Indianapolis, Ind.	28	28	—	—	119	—	—	119	—	—
24	Denver, Colo.	353	353	—	—	2,130	—	162	1,968	—	—
25	Rochester, N. Y.	423	238	185	—	504	504	—	—	—	—
26	Providence, R. I.	4,611	4,591	—	20	6,588	1,011	—	5,580	—	17
27	St. Paul, Minn.	56	39	—	17	559	1	—	558	—	—
28	Louisville, Ky.	842	7	835	—	4,366	—	158	983	—	3,225
29	Columbus, Ohio.	780	593	—	187	562	161	—	—	—	401
30	Oakland, Cal.	789	789	—	—	9,286	349	—	—	—	8,937
31	Toledo, Ohio.	—	—	—	—	462	462	—	—	—	—
32	Atlanta, Ga.	—	—	—	—	1,849	31	—	1,818	—	—
33	Birmingham, Ala.	2,867	2,808	61	—	5,880	3	—	64	—	5,813
34	Omaha, Nebr.	425	425	—	—	3,715	—	—	3,715	—	—
35	Worcester, Mass.	705	705	—	—	5,911	—	—	5,860	—	51
36	Richmond, Va.	208	208	—	—	—	—	—	—	—	—
37	Syracuse, N. Y.	110	—	110	—	—	—	—	—	—	—
38	New Haven, Conn.	75	75	—	—	445	6	—	—	—	—
39	Memphis, Tenn.	1,008	—	410	598	4,906	16	439	60	\$35	4,795
40	Scranton, Pa.	20	20	—	—	—	—	—	—	—	—
41	Spokane, Wash.	43	43	—	—	832	100	82	700	—	—
42	Paterson, N. J.	229	229	—	—	21,163	—	334	20,829	—	—
43	Fall River, Mass.	—	—	—	—	5,797	54	—	5,743	—	—
44	Grand Rapids, Mich.	790	390	—	400	24,607	—	—	24,607	—	—
45	Dayton, Ohio.	160	160	—	—	1,994	—	137	36	—	1,821
46	Dallas, Tex.	1,469	1,013	—	456	61	—	—	61	—	—
47	San Antonio, Tex.	11,492	1,038	—	10,454	3,996	—	167	—	—	3,831
48	Bridgeport, Conn.	57	57	—	—	2,538	103	271	400	—	1,764
49	Nashville, Tenn.	408	408	—	—	143	143	—	—	—	—
50	New Bedford, Mass.	—	—	—	—	15,770	—	—	15,770	—	—
51	Salt Lake City, Utah.	603	603	—	—	729	89	—	55	—	585
52	Lowell, Mass.	—	—	—	—	718	—	—	718	—	—
53	Cambridge, Mass.	50	—	—	50	25,928	—	—	25,220	708	—
54	Trenton, N. J.	91	91	—	—	27,807	89	—	27,718	—	—
55	Hartford, Conn.	—	—	—	—	11,642	517	—	11,125	—	—
56	Houston, Tex.	2,814	1,774	40	1,000	—	—	—	—	—	—
57	Tacoma, Wash.	444	380	—	64	1,030	282	86	567	—	155
58	Reading, Pa.	—	—	—	—	—	—	—	—	—	—
59	Youngstown, Ohio.	85	85	—	—	81	6	—	75	—	—
60	Camden, N. J.	125	125	—	—	1,897	1,868	—	19	—	—
61	Albany, N. Y.	45	—	45	—	118	—	118	—	—	—
62	Springfield, Mass.	—	—	—	—	6,943	—	—	6,943	—	—
63	Lynn, Mass.	1,290	1,290	—	—	18,014	881	—	17,133	—	—

GENERAL TABLES.

179

BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 75.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Roadways of streets, roads, and alleys.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	
\$1,913,923	\$676,228	\$549,745	\$524,302	\$17,910	\$145,738	\$4,593,334	\$555	\$538,288	\$13,647	\$32,979	\$93,076	\$96,906	\$3,817,883	
861,107	247,245	206,982	318,666	1,310	86,904	1,638,899	-----	148,378	218	1,003	21,453	2,227	1,465,615	
212,908	63,071	46,102	68,793	2,594	32,348	1,124,766	24	119,668	565	23,375	18,533	25,817	936,774	
434,477	103,804	184,573	115,172	8,441	22,437	1,189,847	4	169,292	8,839	2,299	32,774	68,330	908,309	
215,764	123,820	70,373	13,260	5,320	2,991	445,211	212	52,265	2,133	3,437	13,636	-----	373,528	
189,607	138,288	41,715	8,411	245	1,008	194,621	316	48,685	1,892	2,865	6,675	532	133,657	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$86,032	\$9,142	\$57,890	-----	-----	-----	\$5,225	-----	\$4,909	-----	\$316	-----	-----	-----	1
170,547	18,724	-----	\$102,974	-----	\$48,849	181,376	-----	82	-----	-----	\$11,480	-----	\$172,514	2
7,703	3,031	4,677	-----	-----	-----	459,129	-----	16,959	-----	-----	-----	-----	442,170	3
10,167	4,292	4,965	-----	\$910	-----	174,814	-----	1,958	-----	-----	-----	-----	172,826	4
123,941	13,809	109,732	-----	400	-----	37,856	-----	36,012	-----	500	1,344	-----	-----	5
270,414	17,957	18,823	215,692	-----	17,942	184,793	-----	2,927	-----	-----	5,522	\$2,227	174,117	6
141,660	112,615	9,258	-----	-----	19,787	359,037	-----	62,955	-----	-----	3,067	-----	292,975	7
362	36	-----	-----	-----	326	116,424	-----	2,603	-----	-----	45	-----	113,776	8
70,276	68,639	1,637	-----	-----	-----	117,245	-----	19,903	\$218	187	-----	-----	96,937	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$27,722	-----	\$27,722	-----	-----	-----	\$40,958	-----	\$631	-----	-----	-----	-----	\$40,327	10
90,011	\$26,859	11,874	\$31,278	-----	-----	528,600	-----	42,916	\$16	\$22,860	\$651	-----	462,437	11
17,500	-----	-----	17,500	-----	-----	66,797	-----	238	-----	-----	-----	-----	66,509	12
17,183	6,259	4,544	-----	-----	\$6,380	12,826	-----	8,391	238	-----	-----	-----	4,197	13
12,544	297	1,632	-----	\$934	9,681	168,936	-----	11,643	-----	-----	471	-----	156,822	14
18,855	12,505	-----	-----	90	6,251	76,979	\$24	17,104	-----	-----	3,593	-----	56,258	15
18,515	13,393	-----	-----	-----	5,122	5,648	-----	1,875	-----	-----	3,773	-----	-----	16
3,139	1,578	-----	-----	1,561	-----	91,403	-----	1,298	-----	515	1,767	-----	87,803	17
6,496	1,389	178	15	-----	4,914	60,479	-----	2,949	311	-----	8,278	-----	48,941	18
943	791	152	-----	-----	-----	71,870	-----	32,573	-----	-----	-----	\$25,817	13,480	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$76	\$76	-----	-----	-----	-----	\$7,944	-----	\$1,113	-----	-----	-----	-----	\$6,831	20
1,124	-----	\$1,124	-----	-----	-----	27,141	-----	\$116	-----	-----	-----	-----	27,025	21
1,797	41	665	-----	-----	\$1,091	86,329	-----	4,610	-----	-----	-----	-----	13,526	22
751	-----	110	-----	-----	\$641	394,685	-----	3,334	-----	-----	\$1,004	-----	390,347	23
581	100	367	-----	114	-----	8,752	-----	1,513	-----	-----	-----	-----	7,239	24
25,235	5,676	19,530	-----	-----	29	14,473	-----	1,749	-----	-----	-----	-----	12,724	25
17,857	12,017	555	-----	5,285	-----	16,676	-----	647	523	-----	65	80	15,361	26
20,564	251	26,195	-----	4	3,114	88,341	-----	3,927	5,160	-----	-----	-----	79,254	27
3,856	3,628	228	-----	-----	-----	3,425	-----	2,014	-----	-----	-----	-----	1,411	28
59,389	3,291	4,314	\$51,656	3	125	50,046	-----	5,851	-----	-----	-----	-----	44,195	29
12,135	-----	-----	12,135	-----	-----	7,133	\$4	2,450	-----	-----	-----	-----	4,679	30
4,151	3,444	707	-----	-----	-----	8,829	-----	4,501	-----	-----	-----	-----	4,328	31
614	-----	614	-----	-----	-----	12,255	-----	63	-----	-----	-----	-----	12,202	32
891	-----	891	-----	-----	-----	13,752	-----	649	-----	-----	5,306	-----	7,797	33
583	464	119	-----	-----	-----	7,839	-----	142	-----	-----	-----	-----	7,697	34
41,230	3,641	37,589	-----	-----	-----	65,551	-----	48,148	1,222	-----	665	-----	15,516	35
9,121	-----	4,619	-----	-----	4,502	528	-----	528	-----	-----	-----	-----	-----	36
1,965	53	600	-----	-----	1,312	1,130	-----	234	-----	\$396	-----	-----	-----	37
13,974	86	12,856	-----	-----	1,032	3,515	-----	91	28	-----	-----	-----	3,396	38
1,318	-----	1,318	-----	-----	-----	21,829	-----	482	87	-----	5,300	-----	15,960	39
534	295	239	-----	-----	-----	9,730	-----	1,104	-----	-----	-----	-----	8,626	40
51,245	88	-----	51,157	-----	-----	90,902	-----	7,323	-----	-----	1,333	-----	83,579	41
2,631	1,575	-----	-----	47	2,009	1,640	-----	307	-----	-----	-----	-----	-----	42
747	-----	-----	-----	747	-----	4,054	-----	1,812	62	28	18	-----	2,134	43
14,185	372	13,801	-----	-----	12	7,972	-----	4,892	-----	1,205	-----	-----	1,875	44
4,447	3,941	7	-----	-----	275	41,393	-----	780	-----	-----	5,149	-----	35,464	45
226	222	4	-----	-----	-----	15,106	-----	-----	-----	-----	6,069	-----	9,037	46
164	19	145	-----	-----	-----	5,645	-----	333	-----	-----	-----	-----	5,312	47
-----	-----	-----	-----	-----	-----	3,109	-----	-----	-----	-----	-----	-----	3,109	48
283	-----	283	-----	-----	-----	9,252	-----	2,138	211	-----	-----	-----	6,903	49
11,754	11,754	-----	-----	-----	-----	12,172	-----	6,129	-----	-----	-----	57	5,986	50
340	-----	-----	-----	-----	-----	4,269	-----	281	-----	-----	-----	-----	3,988	51
5,849	721	4,916	-----	212	-----	1,723	-----	1,490	-----	-----	-----	-----	233	52
18,457	174	18,283	-----	-----	-----	38,252	-----	38,193	59	-----	-----	-----	-----	53
280	198	82	-----	-----	-----	4,480	-----	1,608	-----	-----	394	-----	2,478	54
4,922	-----	1,209	-----	1,388	2,325	1,020	-----	296	-----	143	112	-----	469	55
27,342	8,957	18,385	-----	-----	-----	11,274	-----	807	-----	-----	6,486	-----	3,981	56
82	15	67	-----	-----	-----	840	-----	640	-----	-----	-----	-----	200	57
1,229	1,191	38	-----	-----	-----	16,114	-----	12,430	-----	-----	-----	-----	3,684	58
198	142	56	-----	-----	-----	5,442	-----	196	-----	-----	873	-----	4,373	59
2,315	299	2,016	-----	-----	-----	3,868	-----	415	-----	-----	-----	-----	3,453	60
7,383	829	-----	-----	-----	6,554	37,431	-----	622	-----	-----	-----	-----	36,809	61
34,122	33,997	18	-----	-----	107	22,002	-----	3,476	1,371	27	-----	-----	17,128	62
18,528	5,907	12,621	-----	-----	-----	1,984	-----	1,984	-----	-----	-----	-----	62	63

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.										
		Total.	General supervision.	Charities.				Hospitals.		Corrections.		
				Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
	Grand total.....	\$3,865,566	\$14,365	\$457,923	\$452,401	\$161,264	\$4,202	\$341,370	\$400,193	\$1,492,934	\$33,413	\$7,411
	Group I.....	2,055,703	14,176	215,161	247,653	44,024	.....	310,250	339,794	864,679	17,936	.....
	Group II.....	426,520	50	1,664	64,707	13,933	150	20,936	57,930	248,323	11,356	7,411
	Group III.....	580,333	.....	127,780	79,171	35,772	3,997	139,377	455	189,630	4,121	.....
	Group IV.....	343,392	10	52,871	36,556	30,018	145	144,028	96	79,689	.....	.....
	Group V.....	459,618	129	60,447	24,284	37,457	.....	226,779	1,889	108,634	.....	.....

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$330,033	\$14,162	.....	\$33,954	\$32,152	.....	\$19,852	.....	\$179,913	.....	.....
2	Chicago, Ill.....	101,903	.....	\$11,124	1,199	.....	.....	2,733	.....	82,901	\$3,951	.....
3	Philadelphia, Pa.....	366,397	.....	413	15,935	5,222	.....	29,490	\$279,811	35,384	82	.....
4	St. Louis, Mo.....	64,699	.....	434	1,007	363	.....	333	33,195	29,237	718	.....
5	Boston, Mass.....	380,974	14	201,239	6,119	1,548	.....	148,799	.....	16,539	6,716	.....
6	Cleveland, Ohio.....	330,116	.....	44	104,565	.....	.....	99,444	.....	121,998	4,065	.....
7	Baltimore, Md.....	24,379	.....	.....	571	28	.....	27	16,561	7,192	.....	.....
8	Pittsburgh, Pa.....	163,983	.....	.....	27,618	4,711	.....	.....	10,227	118,383	3,044	.....
9	Detroit, Mich.....	235,214	.....	1,907	6,655	.....	.....	9,520	.....	275,132	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$34,109	\$50	\$1,492	\$2,692	.....	.....	\$3,341	\$69	\$26,458	\$7	.....
11	Buffalo, N. Y.....	69,722	.....	26	28,660	\$6,341	\$27	103	.....	34,563	.....	.....
12	San Francisco, Cal.....	23,587	.....	.....	2,479	.....	.....	125	.....	3,572	.....	\$7,411
13	Milwaukee, Wis.....	99,304	.....	.....	444	.....	.....	1,270	13,808	82,787	995	.....
14	Cincinnati, Ohio.....	45,634	.....	.....	1,905	.....	.....	7,521	2,218	33,910	80	.....
15	Newark, N. J.....	39,804	.....	.....	1,383	.....	.....	1,288	32,921	3,605	407	.....
16	New Orleans, La.....	24,626	.....	.....	21,522	.....	.....	.....	.....	3,104	.....	.....
17	Washington, D. C.....	49,666	.....	.....	120	7,612	123	.....	8,914	32,897	.....	.....
18	Minneapolis, Minn.....	34,134	.....	146	3,542	40	.....	5,406	.....	24,969	31	.....
19	Seattle, Wash.....	15,984	.....	.....	1,960	.....	.....	1,880	.....	2,258	9,836	.....

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$798	.....	.....	.....	.....	.....	\$798	.....	.....	.....	.....
21	Kansas City, Mo.....	8,817	.....	.....	.....	.....	.....	499	.....	\$8,318	.....	.....
22	Portland, Oreg.....	15,054	.....	\$15,054	.....	.....	.....	.....	.....	.....	.....	.....
23	Indianapolis, Ind.....	7,265	.....	.....	.....	.....	.....	7,265	.....	.....	.....	.....
24	Denver, Colo.....	8,574	.....	112	\$552	\$38	\$1,805	1,886	.....	4,181	.....	.....
25	Rochester, N. Y.....	1,907	.....	.....	1,907	.....	.....	.....	.....	.....	.....	.....
26	Providence, R. I.....	38,690	.....	227	38,393	.....	.....	.....	.....	.....	.....	.....
27	St. Paul, Minn.....	24,042	.....	.....	.....	.....	.....	7,598	.....	16,444	.....	.....
28	Louisville, Ky.....	4,833	.....	.....	1,489	527	.....	1,397	.....	184	\$1,236	.....
29	Columbus, Ohio.....	16,084	.....	.....	.....	.....	.....	.....	.....	16,084	.....	.....
30	Oakland, Cal.....	3,000	.....	.....	.....	.....	.....	.....	.....	3,000	.....	.....
31	Toledo, Ohio.....	29,438	.....	.....	.....	.....	.....	.....	.....	29,438	.....	.....
32	Atlanta, Ga.....	49,177	.....	.....	.....	.....	.....	9,428	.....	39,749	.....	.....
33	Birmingham, Ala.....	30,388	.....	.....	.....	.....	.....	.....	.....	30,388	.....	.....
34	Omaha, Nebr.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
35	Worcester, Mass.....	96,277	.....	11,637	4,118	5,955	.....	74,567	.....	.....	.....	.....
36	Richmond, Va.....	217	.....	.....	187	.....	.....	30	.....	.....	.....	.....
37	Syracuse, N. Y.....	459	.....	459	.....	.....	.....	.....	.....	.....	.....	.....
38	New Haven, Conn.....	995	.....	.....	600	.....	.....	386	.....	.....	.....	.....
39	Memphis, Tenn.....	13,559	.....	22	.....	.....	.....	13,537	.....	.....	.....	.....
40	Scranton, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41	Spokane, Wash.....	2,603	.....	.....	.....	.....	.....	315	.....	22	2,286	.....
42	Paterson, N. J.....	5,634	.....	.....	5,634	.....	.....	.....	.....	.....	.....	.....
43	Fall River, Mass.....	24,835	.....	19,237	1,336	1,832	.....	2,130	.....	.....	.....	.....
44	Grand Rapids, Mich.....	4,200	.....	665	.....	.....	.....	3,535	.....	.....	.....	.....
45	Dayton, Ohio.....	19,631	.....	.....	.....	.....	.....	.....	.....	19,631	.....	.....
46	Dallas, Tex.....	9,777	.....	.....	.....	.....	.....	.....	.....	6,521	.....	.....
47	San Antonio, Tex.....	281	.....	.....	.....	.....	.....	3,256	.....	.....	.....	.....
48	Bridgeport, Conn.....	8,125	.....	5,992	1,895	.....	.....	281	.....	.....	.....	.....
49	Nashville, Tenn.....	14,396	.....	.....	.....	.....	.....	94	\$144	7,516	421	.....
50	New Bedford, Mass.....	28,809	.....	21,462	1,549	5,798	.....	.....	.....	.....	.....	.....
51	Salt Lake City, Utah.....	7,074	.....	.....	.....	.....	.....	.....	.....	7,074	.....	.....
52	Lowell, Mass.....	7,630	.....	3,344	1,239	2,997	.....	.....	.....	.....	.....	.....
53	Cambridge, Mass.....	28,350	.....	16,574	2,478	9,018	.....	.....	.....	.....	.....	.....
54	Trenton, N. J.....	219	.....	1	218	.....	.....	252	.....	.....	.....	.....
55	Hartford, Conn.....	11,250	.....	525	7,161	.....	.....	3,223	341	.....	.....	.....
56	Houston, Tex.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	Tacoma, Wash.....	256	.....	53	.....	.....	.....	.....	.....	.....	198	.....
58	Reading, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
59	Youngstown, Ohio.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
60	Camden, N. J.....	1,080	.....	.....	.....	.....	.....	.....	.....	1,080	.....	.....
61	Albany, N. Y.....	159	.....	10	.....	.....	.....	149	.....	.....	.....	.....
62	Springfield, Mass.....	22,805	.....	11,014	6,465	3,134	2,192	.....	.....	.....	.....	.....
63	Lynn, Mass.....	33,895	.....	21,317	3,843	6,473	.....	2,262	.....	.....	.....	.....

GENERAL TABLES.

181

BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 75.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS.					City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.	Total.	Soldiers' relief and burial.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	
\$2,402,037	\$2,034,748	\$367,889	\$1,448,924	\$69,617	\$279,526	\$587,583	\$513,198	\$970,828	\$340,668	\$335,423	\$242,031	\$52,706	
430,713	335,495	95,218	730,233	59,425	176,192	252,047	242,569	372,040	98,141	254,687	14,604	4,608	
637,035	542,917	94,188	262,687	2,445	31,103	90,246	138,890	177,513	118,892	29,992	147,521	17,129	
635,180	531,641	103,539	262,323	2,390	23,908	122,477	113,548	214,501	84,501	32,991	45,489	30,631	
306,580	272,625	33,955	91,352	4,009	11,027	72,570	3,746	106,270	69,134	9,954	10,884	38	
373,109	332,070	41,039	102,329	345	37,296	50,243	14,445	100,504		7,799	23,533		

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$23,000	\$22,634	\$366	\$183,292	\$1,011	\$60,213	\$122,068	\$57,309	\$13,028	\$12,872	\$156			1
80,005	57,804	22,201	103,025	1,571	2,811	45,332	145,557	9,671	9,591	80			2
25,700	21,926	3,774	66,300	55,251	17	11,032	45,813	145,557	132,053	13,524			3
26,261	18,049	8,212	21,216	465	12,677	8,074	113,808	45,813	45,813	394	\$1,310		4
87,938	80,033	7,925	61,824		30,039	31,785							5
58,305	46,313	11,992	126,118		42,279	8,310	75,829	2,473	2,473				6
19,704	19,704		17,891		6,541	11,330		9,947	6,622	27	3,298		7
77,374	44,184	33,190	9,540	701		8,839		884	461	423			8
32,406	24,648	7,558	139,029	426	21,615	7,257	109,731	30,859	30,859				9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$337,170	\$322,051	\$15,119	\$16,763		\$5,753	\$11,030		\$484					10
19,058	10,204	8,854	20,580		20	20,580		203		\$203			11
7,673	3,705	4,168	39,555	\$1,103	20	2,685	\$35,747	9,770	9,770				12
38,189	24,189	14,000	15,100	991	10,162	250	3,697						13
146,412	140,292	6,120	2,915		189	2,728		147,282	172	147,110			14
35,116	12,067	23,049	8,762		150	8,612							15
6,397	3,373	3,024	12,298	348	1,464	8,521	1,665	16,961	16,768	203			16
6,334	560	5,774	1,398	6	260	1,132		5		5			17
17,680	10,060	7,620	114,163		13,105	22,981	78,077						18
22,626	16,416	6,210	21,133			11,729	19,404	2,808	2,808				19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$13,512	\$12,139	\$1,373	\$5,630			\$5,630		\$10					20
7,522	3,972	3,550	10,975	\$397	\$3,555	6,555	\$168	1,000		1,000			21
7,078	7,078		2,195	26	2	2,167		3,068		3,068			22
15,475	12,194	3,281	10,109		4,475	5,634							23
7,291	4,040	3,245	36,973	171	5,457	24,510	6,835	15,382		\$15,151	231		24
14,594	13,275	1,319	15,429		809	14,620							25
22,673	22,673		9,119	370	888	3,262	4,499	219					26
2,077	334	1,743	38,876			1,133	37,743	2,185	2,185				27
67,354	28,778	38,576	4,907			4,907		1,498		1,498			28
13,248	12,674	374	42			42		2,591		2,591			29
5,243	1,001	4,242	12,102		310	7	11,785	540		540			30
22,777	20,597	2,180	2,355		293	2,062							31
5,716	3,664	2,052	6,932			2,909	4,023	810		60	750		32
5,586	2,990	2,596	900			900							33
12,396	9,905	2,491	1,458			1,458							34
33,188	31,458	1,730	5,903	16	547	2,727	2,613	24,376	\$24,096		260		35
57,482	57,482		93			93		757	757				36
4,253	2,865	1,388						10		10			37
57,786	55,223	2,563	4,675			4,675							38
29,034	27,723	1,311	3,662			3,662		16,955			\$16,955		39
5,582	4,633	749	261			261		177		177			40
12,911	11,198	1,713	4,026			1,031	2,995	8,183		8,183			41
24,495	22,453	2,042	79			79							42
10,814	10,311	503	571			571		8,547	8,547				43
13,688	12,164	1,724	6,887	4		1,798	5,085	4,015		1,386	2,629		44
7,752	6,912	840	6,198		1,925	10	4,263	265		265			45
27,247	25,554	1,693	11,908	106		11,802		148		148			46
4,227	3,233	934				560		174			174		47
13,847	5,730	8,117	560			2,216							48
7,972	7,438	534	2,475		239								49
9,716	8,453	1,263	555	122	553	180		13,664	13,664				50
4,094	2,596	1,498	2,720			2,720							51
17,336	16,962	374	3,036			3,036		16,936	16,548	388			52
7,373	6,194	1,179	2,559		1,950	609		12,387	12,387				53
13,755	11,805	1,950	807	122	19	666							54
13,230	13,230		11,367		773	2,533	8,056						55
4,372	3,271	1,101	734			734		36,013			36,013		56
4,634	3,296	1,338	23,715	20		835	22,860	28		28			57
4,190			941			941							58
5,505	5,505		4,525		674	1,228	2,623						59
4,963	4,129	834	50			50							60
1,779			450			450							61
26,811	26,811		3,620	1,036	1,413	1,171		14,669	14,085	584			62
4,202	3,063	1,139	1,644		6	1,638		29,894	29,565	329			63

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	Total.	1.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.	Executive branch.				Judicial branch.	Elections.	General government buildings.
					Chief executive.	Financial.	Law offices and accounts.	Other general executive.			

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
64	Des Moines, Iowa.....	\$69,582	\$13,999				\$5,096	\$86	\$4,140	\$4,677	
65	Fort Worth, Tex.....	27,966	172		\$78		75				\$19
66	Lawrence, Mass.....	50,919	483			\$12		469			2
67	Kansas City, Kans.....	28,929	29		4		25				
68	Yonkers, N. Y.....	10,663	590				204		295		91
69	Schenectady, N. Y.....	31,647	4,600	\$33		1,878		216	2,473		
70	Wilmington, Del.....	13,918	1,736					1,632			104
71	Duluth, Minn.....	28,504	2,073			750		1,181		142	
72	Oklahoma City, Okla.....	52,565	2,631		36						2,595
73	Norfolk, Va.....	35,748	5,541			40			5,106	395	
74	Elizabeth, N. J.....	33,839	10,202	1,271		2,203		89	6,639		
75	Somerville, Mass.....	82,941	5,692			4,531		1,161			
76	Waterbury, Conn.....	8,357	814					56	758		
77	St. Joseph, Mo.....	11,554	2,147	3		324		1,814			6
78	Utica, N. Y.....	11,963	2,123			1,932		191			
79	Akron, Ohio.....	46,420									
80	Troy, N. Y.....	8,501	787			360	35		392		
81	Manchester, N. H.....	26,704	3,965			2,872	65	965			63
82	Hoboken, N. J.....	15,767	6,983		106	118		1,568	5,168		28
83	Wilkes-Barre, Pa.....	71,395	102				88				14
84	Fort Wayne, Ind.....	17,286	486	18		468					
85	Erie, Pa.....	24,102	988			3	369	616			
86	Jacksonville, Fla.....	43,375									
87	Evansville, Ind.....	18,861									
88	East St. Louis, Ill.....	20,116	1,210			1,210					
89	Harrisburg, Pa.....	11,340	1,974			68	1,906				
90	Peoria, Ill.....	31,416	36			15		13			8
91	Passaic, N. J.....	17,450	2,808						2,801		7
92	Savannah, Ga.....	15,329	1,141	10		46		1,085			
93	Bayonne, N. J.....	7,215	3,213			174		153	2,869		17
94	Wichita, Kans.....	12,161	20		12						8
95	South Bend, Ind.....	9,382	3,077					3,065			12
96	Johnstown, Pa.....	36,581	2								2
97	Brockton, Mass.....	132,250	2,656			1,869		768			19
98	Sacramento, Cal.....	12,933	1,201			9		801		891	
99	Terre Haute, Ind.....	13,585	213			116		67			
100	Holyoke, Mass.....	29,767	2,236			176		396			1,664
101	Portland, Me.....	49,034	3,821	14		1,782		2,009			16
102	Allentown, Pa.....	3,625	50				3				47
103	El Paso, Tex.....	26,843	1,217			1,145		72			
104	Charleston, S. C.....	11,938	2								2
105	Springfield, Ill.....	17,734	2			2					
106	Canton, Ohio.....	13,510	1,395							1,395	
107	Chattanooga, Tenn.....	27,993	4,106			370					3,736
108	Pawtucket, R. I.....	46,961	5,920			2,321		898	2,694	7	
109	Altoona, Pa.....	27,430	30		30						
110	Covington, Ky.....	5,924	23						23		
111	Mobile, Ala.....	22,344	1,313			1,313					
112	Berkeley, Cal.....	18,716	6,167		35	409		5,411	312		
113	Sioux City, Iowa.....	33,441	4,769		3						4,766
114	Atlantic City, N. J.....	31,531	10,530			2,953		12	6,922		643
115	Saginaw, Mich.....	31,870	8,522		850	4,039			3,603		
116	Little Rock, Ark.....	54,921	5,125			4,584			529	12	
117	Rockford, Ill.....	31,485	346					326	20		
118	Binghamton, N. Y.....	47,086	648			484		125	39		
119	Pueblo, Colo.....	5,435	375					313			62
120	New Britain, Conn.....	47,281	14,859						358		14,501
121	Flint, Mich.....	63,391	13,091	2		11,072			1,997	20	
122	Tampa, Fla.....	61,056									
123	San Diego, Cal.....	59,219	2,258			2,071		171		16	
124	Springfield, Ohio.....	43,750	1,567			57				10	1,500
125	York, Pa.....	6,025	221			101					120
126	Lancaster, Pa.....	7,041	552					372			180
127	Malden, Mass.....	58,208	2,732			2,247		485			

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$49,760	\$190	\$2				\$188			
129	Davenport, Iowa.....	23,906	180	9		\$143					\$8
130	Topeka, Kans.....	21,203	569			13	\$556				
131	Salem, Mass.....	49,447	4,975			721		254			4,000
132	Haverhill, Mass.....	52,956	3,755			2,718		935		\$102	
133	Kalamazoo, Mich.....	33,759	8,039	83		6,966		2	\$928		80
134	Bay City, Mich.....	8,454	63								63
135	McKeesport, Pa.....	16,281	320			25	263	32			

GENERAL TABLES.

183

BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 75.]

II.—PROTECTION TO PERSON AND PROPERTY.												City number.
Total.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							
					Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boilers.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.												
\$788	\$429	\$290			\$9			\$9				64
6,112	269	2,393			2,874	\$3	\$1,956				\$915	65
2,525	295	10			1,125			1,124			1	66
670	165	286			219			219				67
557					502					\$502		68
8,968	8,937	1										69
3,617	961				2,530						2,530	70
6,186	64	5,677	\$225		4,647							71
5,028	46	165			7,985	1,933	1,692		\$2,069		896	72
11,075	329	222	8		7,985	1,933	1,985	1,325	2,526		216	73
5,472	137	1,119			4,216	1,986	2,230					74
2,897	1,873	165			544			544				75
32					2			2				76
1,919		109			1,714					1,688		77
2,110	2,045	45										78
523	24	181										79
613	147	400			6	6						80
203		203										81
4,798	4,784	11										82
877	441	383			36						36	83
1,082	80	102			900			900				84
4,697	53	689			3,821		2,528			1,293		85
8,781	747	629			6,783		1,199		2,076		3,508	86
6,936	157	772										87
6,749	758	6			5,985				1,607	755	3,623	88
726	726											89
3,764	13	3			3,099	2,591	8	115		141	244	90
1,606	503	79										91
6,813	2,199	313			3,203		1,640		1,554		9	92
1,921	295	1,626										93
1,871		1,836			28						28	94
973	238	132			498			498				95
1,975	1,291	674										96
2,938	566	1,002			587			587				97
686		686										98
1,150	976	136										99
980	188	336			451			412			39	100
6,973	5,673	258	600		442			442				101
371	283	88										102
1,024		15			1,000	273		727				103
133	69	44										104
3,909		421			3,489				1,475		2,013	105
398		398										106
939	162	753										107
12,917	6,580	3,274		\$3,063								108
8,553		50			8,411				8,411			109
312		110			202			202				110
1,780	149	183			1,162	826		97		239		111
5,496		240			4,789		2,792		1,997			112
4,699	684	188			3,805		1,439	245	2,121			113
1,895	146	57			1,478		1,478					114
1,299	620	678			1						1	115
3,778					3,688		2,430		1,258			116
3,618		952			2,147		1,985	162				117
2,071	513	1,633										118
627	58	57			449					449		119
3,404		441		2,963								120
1,386					1,386				1,386			121
1,234		367										122
2,275	100	448										123
1,656	182	161			1,203		1,203					124
724		713										125
900		900										126
1,343	975	37			331			331				127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$1,213	\$106	\$357			\$551		\$551					128
6,014	599	29			4,806	\$2,002	1,338		\$1,466			129
8,420		266			3,122		1,655		1,462			130
1,379	111	579			426			426				131
1,219	277	201			394	3		391				132
728		362			366			272			\$94	133
397	50	347										134
1,002	995											135

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY— continued.				III.—CONSERVATION OF HEALTH.					
		Other protection to person and property.				Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
		Total.	Pounds.	Examining plumbers and engineers.	All other.						

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

64	Des Moines, Iowa.....	\$60		\$60		\$1,226					\$1,226
65	Fort Worth, Tex.....	578	\$578			34	834				
66	Lawrence, Mass.....	1,095	1,095			17,592	607		\$16,985		
67	Kansas City, Kans.....										
68	Yonkers, N. Y.....	55		55		137			137		
69	Schenectady, N. Y.....	30		30		50	40		10		
70	Wilmington, Del.....	128	128			35			35		
71	Duluth, Minn.....	220	220			5,285	24		5,261	\$17	
72	Oklahoma City, Okla.....	170	170			232			232		
73	Norfolk, Va.....	2,531		15	\$2,516	246			246		
74	Elizabeth, N. J.....					749	358		361		30
75	Somerville, Mass.....	315			315	17,955	1,385		16,570		
76	Waterbury, Conn.....	30	30			437			437		
77	St. Joseph, Mo.....	96		96		103	103				
78	Utica, N. Y.....	20		20							
79	Akron, Ohio.....	318	210	108		2,752	77		1,629		846
80	Troy, N. Y.....	60		60		73	73				
81	Manchester, N. H.....					270	270				
82	Hoboken, N. J.....	3	3			252			252		
83	Wilkes-Barre, Pa.....	17	17								
84	Fort Wayne, Ind.....										
85	Erie, Pa.....	134		134		60			60		
86	Jacksonville, Fla.....	622	622								
87	Evansville, Ind.....	6,007	7		6,000	11			11		
88	East St. Louis, Ill.....										
89	Harrisburg, Pa.....					3	1		1		1
90	Peoria, Ill.....	649		583	55	2,349			2,349		
91	Passaic, N. J.....	1,024		20	1,004	4,583	12	\$130	4,751		
92	Savannah, Ga.....	1,098	252		846	433	6		427		
93	Bayonne, N. J.....										
94	Wichita, Kans.....	7		7		3			3		
95	South Bend, Ind.....	105		105		167	167				
96	Johnstown, Pa.....	10	10			122		2	120		
97	Brockton, Mass.....	783	783			1,105	14		1,091		
98	Sacramento, Cal.....					4,417	53				4,364
99	Terre Haute, Ind.....	38	38								
100	Holyoke, Mass.....	5		5		8,514	51		8,463		
101	Portland, Me.....					59			59		
102	Allentown, Pa.....										
103	El Paso, Tex.....	9		9		42			42		
104	Charleston, S. C.....	20	20								
105	Springfield, Ill.....					114	30		84		
106	Canton, Ohio.....					251	90		161		
107	Chattanooga, Tenn.....	24	24								
108	Pawtucket, R. I.....										
109	Altoona, Pa.....	92	92								
110	Covington, Ky.....					34			34		
111	Mobile, Ala.....	288	276	10		3,499	28				3,471
112	Berkeley, Cal.....	467	312	155		80		80			
113	Sioux City, Iowa.....	22	22			4			4		
114	Atlantic City, N. J.....	214	182	32		306	133		173		
115	Saginaw, Mich.....					8,224	597		7,627		
116	Little Rock, Ark.....	90	90			3,251					3,251
117	Rockford, Ill.....	519		519		15			15		
118	Binghamton, N. Y.....	25		25		6	6				
119	Pueblo, Colo.....	63	63			55	48		7		
120	New Britain, Conn.....										
121	Flint, Mich.....										
122	Tampa, Fla.....	867	278	148	443	200					200
123	San Diego, Cal.....	1,667	661	307	699	555	286		140		139
124	Springfield, Ohio.....	110		110		175	81		7		87
125	York, Pa.....	11	11								
126	Lancaster, Pa.....										
127	Malden, Mass.....					12,930			12,930		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$199		\$199							
129	Davenport, Iowa.....	580		580							
130	Topeka, Kans.....	38	\$38	10		\$2,118			\$193		\$1,925
131	Salem, Mass.....	463	\$453			3,675	\$110		3,665		
132	Haverhill, Mass.....	347	347			5,629	22		5,607		
133	Kalamazoo, Mich.....					16,313			16,313		
134	Bay City, Mich.....					707			707		
135	McKeesport, Pa.....	7	7			5	4		1		

GENERAL TABLES.

185

BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 75.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Roadways of streets, roads, and alleys.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000, IN 1916.

\$166	\$166					\$29,838		\$959					\$28,879	64
1,228	1,228					609		609						65
2,456	1,363	\$1,093				2,421		352					2,069	66
51	20	25				25,409	\$37						26,372	67
2,512		137		\$2,405		1,640		440		\$1,200				68
4,866	1,205		\$3,661			10,241							10,241	69
849	275	574				4,306		660			\$182		3,464	70
3,642		3,556	86			1,702		188	\$220				1,294	71
24,278	52	24,226				11,353		1,062			3,631		6,640	72
1,665	759	456			\$450	10,866		1,615					9,251	73
272	207				65	9,678		7,754		799	1,125			74
10,189		10,189				10,236		3,142	640				6,504	75
58		58				693		362					331	76
118	118					88		88						77
						674				191			483	78
						26,966		377		654			25,935	79
19		6			13	2,546							2,546	80
2,052	1,642			368	42	16,390		657					15,733	81
						285		285						82
850				880		65,018		73			184		64,761	83
142	142					2,073		49					2,024	84
9,033	7,712	1,321				4,761		791					3,970	85
933		933				1,125		1,118					7	86
1,909		1,558			351	408		408						87
														88
21		21				5,490							5,490	89
2,309	34	2,275												90
502		502				470		129	18				323	91
3,890	2,922	565	403			1,978		694					1,284	92
756		756												93
328	214	114				2,354		554					1,800	94
161	12	6		143		1,250		521					759	95
87,345	71,712	15,633				25,157		87					25,070	96
59	55		4			1,502		1,055	230				217	97
						1,421	175	84	2		9		1,151	98
4	4					2,310		48					1,289	99
366	366					628		545	23		973		60	100
7	7					15,639		132					15,507	101
181		181				2,189		1,304					885	102
5,519	4,464	707	348			1,777		224					1,553	103
766	287	479				3,668		823					2,840	104
40	40					13							13	105
1,610	1,610					4,017		966	300		1,707		1,044	106
146		146				95		19					76	107
111	60			51		23,290		2,374					20,916	108
7,505	7,505					4,180		75					4,105	109
232			252			1,577		250	700				627	110
						1,541		51					1,490	111
49	49					2,419		325					2,094	112
2,869	2,869					13,244		9,764					3,480	113
2,739		318	897	1,524		12,245		38			1,575		10,632	114
128		128				2,635		1,052			589		1,044	115
4,227	1,174	3,053				31,412		192					31,220	116
11,491	11,491					5,557		51					5,506	117
579	202	377				19,101		338					18,763	118
						1,285		1,285						119
1,650	1,650					1,578							1,578	120
														121
928		928				303		303						122
7,779	1,182		4,578	2,019		3,223		2,630		593				123
						5,603		226			3,619		1,758	124
10	10					1,307		689					638	125
36			36			1,309		1,309						126
4,001	1,006		2,995			3,993		3,154			22		822	127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$467		\$467				\$7,342		\$3,409	\$139	\$7			\$3,787	128
1,924	\$1,823				\$101	632		167					465	129
2,993		2,993				386		86	300					130
10,578	7,927	2,651												131
108	17	91				2,995		127		4			2,864	132
628	628					4,082		1,373		\$115			2,604	133
						1,559		626	406			\$527		134
2,060	327		\$1,733			54		21					33	135

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.									
		Total.	General supervision.	Charities.				Hospitals.		Corrections.	
				Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	Institutions for adults.	Institutions for minors.	Probation boards and officers.

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

64	Des Moines, Iowa											
65	Fort Worth, Tex.	\$11,220								\$11,220		
66	Lawrence, Mass.	17,618		\$7,429	\$3,555	\$6,634						
67	Kansas City, Kans.											
68	Yonkers, N. Y.	1,070				1,070						
69	Schenectady, N. Y.	375		375								
70	Wilmington, Del.	65										
71	Duluth, Minn.					\$65						
72	Oklahoma City, Okla.	4,598						\$1,308		3,290		
73	Norfolk, Va.	739			729					10		
74	Elizabeth, N. J.	1,222		136	659	455			\$32			
75	Somerville, Mass.	13,853		6,009	5,641	2,203						
76	Waterbury, Conn.	2,608		1,385	861			337	45			
77	St. Joseph, Mo.	35								35		
78	Utica, N. Y.	730						730				
79	Akron, Ohio	272		50				222				
80	Troy, N. Y.	3,042	\$10			2,792		240				
81	Manchester, N. H.											
82	Hoboken, N. J.	167		167								
83	Wilkes-Barre, Pa.											
84	Fort Wayne, Ind.											
85	Erie, Pa.											
86	Jacksonville, Fla.	63								63		
87	Evansville, Ind.											
88	East St. Louis, Ill.											
89	Harrisburg, Pa.											
90	Peoria, Ill.	16,529								16,529		
91	Passaic, N. J.	640			640							
92	Savannah, Ga.	217								217		
93	Bayonne, N. J.											
94	Wichita, Kans.	1,473		1,473								
95	South Bend, Ind.											
96	Johnstown, Pa.	193								193		
97	Brookton, Mass.	14,971		6,952	4,933	3,116						
98	Sacramento, Cal.											
99	Terre Haute, Ind.											
100	Holyoke, Mass.	12,161		8,066	2,159	1,936						
101	Portland, Me.	12,573			12,325	159		59				
102	Allentown, Pa.											
103	El Paso, Tex.	12,252		729						11,523		
104	Charleston, S. C.	6,110			110					6,000		
105	Springfield, Ill.											
106	Canton, Ohio											
107	Chattanooga, Tenn.	19,542						19,522		20		
108	Pawtucket, R. I.	683			560			123				
109	Altoona, Pa.	608								608		
110	Covington, Ky.											
111	Mobile, Ala.	8,968								8,968		
112	Berkeley, Cal.											
113	Siox City, Iowa											
114	Atlantic City, N. J.	190		190								
115	Saginaw, Mich.	96		96								
116	Little Rock, Ark.	5,152		130				3,557		1,465		
117	Rockford, Ill.											
118	Binghamton, N. Y.	21,620			536	2,098		18,092				
119	Pueblo, Colo.											
120	New Britain, Conn.	10,565		6,930	3,162		80	401	19			
121	Flint, Mich.	43,615						43,615				
122	Tampa, Fla.	47,173						27,646		19,527		
123	San Diego, Cal.											
124	Springfield, Ohio	28,143						28,143				
125	York, Pa.											
126	Lancaster, Pa.											
127	Malden, Mass.	22,140		12,774	716	8,650						

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.	\$42,218						\$23,218		\$14,000		
129	Davenport, Iowa											
130	Topeka, Kans.											
131	Salem, Mass.	12,092		\$4,376	\$2,165	\$4,353		1,193				
132	Haverhill, Mass.	20,100	\$5	6,945	2,587			10,563				
133	Kalamazoo, Mich.											
134	Bay City, Mich.											
135	McKeesport, Pa.											

GENERAL TABLES.

187

BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 75.]

VII.—EDUCATION.			VIII.—RECREATION.				IX.—MISCELLANEOUS.					City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi-productive park enterprises.	Total.	Soldiers' relief and burial.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

\$17,677	\$18,339	\$1,338	\$988			\$988		\$4,900			\$4,900		64
6,230	5,784	446	1,723			1,723		638					65
2,204	2,070	134	77			77		5,543	\$5,404	\$139			66
1,842	1,421	421	928		\$38	890							67
4,127	3,084	1,043											68
2,512	2,512		35			35							69
2,099	2,099		1,276		706	570							70
8,643	7,703	940	867			867							71
2,747	2,124	623	1,698	\$166		1,532							72
1,935	1,634	301	3,458			1,934	\$1,524	223		107	116		73
6,184	3,741	2,443											74
5,971	4,460	1,511	808		758	50		15,285	15,285				75
3,613	2,153	1,460						102			102		76
6,134	4,776	1,358	905			905		105		105			77
4,728	3,854	874	362			362		1,236			1,236		78
15,901	15,682	239	6			6							79
1,216	1,216		205			205							80
3,455	2,930	555	339			339							81
3,277	2,912	365											82
3,736	3,736		776			776		6		6			83
8,038	7,614	424	5,465			5,465							84
4,415	4,074	341	143			143							85
1,204	1,09	1,125	202			202		30,927				\$30,927	86
9,262	8,972	290	335			335							87
3,760	3,129	631	4,326		3,336	295	645	4,071			4,071		88
2,419	2,419		667		655	12		50		50			89
4,506	3,207	1,299	1,923			1,923							90
6,209	5,268	941	272			272		50			50		91
847	847							10			10		92
855	282	563	433			433		32			32		93
4,402	4,102	300	1,710		316	1,394							94
3,350	3,211	169	481			481		24		24			95
8,971	8,971												96
4,210	3,464	746	1,467			1,467		16,056		16,056			97
4,381	3,931	400	139		80	59		629		629			98
9,217	8,335	832	691			691							99
1,842	1,842		160			160		2,880	2,880				100
1,511	1,093	413	1,335			1,335		7,116	6,950	166			101
825	825		9		9								102
3,565	3,434	131	1,447			1,447							103
			1,259			1,259							104
5,337	4,788	549	2,207		926	210	1,071	6,112		6,112			105
5,839	5,839												106
1,425	771	654	1,738	227	36	969	506						107
3,628	2,855	773	412			412							108
6,554	6,554												109
2,169	1,622	547	1,657			1,657							110
6,236	5,236		39			39		968		968			111
4,504	2,829	1,675						1			1		112
7,476	6,316	1,160	380			380							113
3,616	3,577	39	10			10							114
8,727	8,345	382	1,189		1,045	144		1,000		1,000			115
1,618	1,291	627						158			154	4	116
8,081	7,285	796	2,387		965	1,422							117
1,695	1,183	612	1,161	35		1,126		199			199		118
2,337	1,942	395	743			743		13			13		119
14,837	14,837		258			258		100		100			120
6,501	4,315	196	798			798							121
398			10,820			10,820							122
14,577	13,458	1,119	28,632	3,581	1,301	23,650		10		10			123
5,493	5,248	245	1,113			1,113							124
2,694	2,813	71	879		796	83							125
4,244													126
8,034	1,395	1,639	204			204		7,826	7,826				127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$5,672	\$5,672												128
7,401	6,985	\$416	\$898	\$175		\$723		\$167		\$17	\$150		129
9,051	8,838	213	2,145	163		1,992		275					130
1,290	788	502	1,353		\$200	1,183		13,689	\$13,689				131
3,761	3,009	752	582		20	562		14,807	14,807				132
2,959	3,560	399											133
5,578	5,306	272	150			150							134
12,840	12,597	243											135

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.	Executive branch.				Judicial branch.	Elections.	General government buildings.
					Chief executive.	Financial.	Law offices and accounts.	Other general executive.			

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
136	Lincoln Nebr.	\$12,973	\$250		\$4			\$6		\$230	\$10
137	Racine, Wis.	14,477	2,313			\$221			\$2,092		
138	Macon, Ga.	33,831	485	\$25							400
139	Pasadena, Cal.	37,041	29			28	\$1				
140	Superior, Wis.	5,431	1,100								1,100
141	Huntington, W. Va.	5,915	181								181
142	Chelsea, Mass.	40,491	3,011			2,272		730			
143	Woonsocket, R. I.	19,860	11,419			523		1,759	2,308		6,829
144	Wheeling, W. Va.	10,395	174				150				21
145	Newton, Mass.	72,486	3,311			2,688		545			78
146	Butte, Mont.	14,709	71	25		43		3			
147	Montgomery, Ala.	20,699	3,931				6	409			3,516
148	Muskogee, Okla.	18,732									
149	Roanoke, Va.	10,387	6					6			
150	West Hoboken, N. J.	2,049									
151	Galveston, Tex.	121,896	1,187			1,187					
152	East Orange, N. J.	30,784	10,496			2,751		74	7,581		
153	Fitchburg, Mass.	60,037	6,190			393		5,006			800
154	Chester, Pa.	9,228	513			415	49				51
155	New Castle, Pa.	15,196	2,578				3				2,875
156	Springfield, Mo.	3,564	2,786	1,365	36	811	84			490	
157	Perth Amboy, N. J.	25,891	2,774			95			2,653		26
158	Lexington, Ky.	6,739									
159	Dubuque, Iowa	11,188	23	2							21
160	Hamilton, Ohio	2,961	4								4
161	Lansing, Mich.	11,466	454					79			375
162	Charlotte, N. C.	9,752	623			23					600
163	Decatur, Ill.	13,102	196		67	124				5	
164	Portsmouth, Va.	10,701	683			645		48			
165	Everett, Mass.	26,117	2,450			2,097		353			
166	Knoxville, Tenn.	37,836	202			202					
167	Elmira, N. Y.	11,159	793						735		8
168	San Jose, Cal.	15,749	157			157					
169	Joliet, Ill.	7,147	80			80					
170	Pittsfield, Mass.	21,630	722			281		426			12
171	Quincy, Mass.	23,549	3,782			3,305		477			
172	Auburn, N. Y.	26,915	460			460					
173	Quincy, Ill.	11,320	10							5	5
174	Cedar Rapids, Iowa	15,073	1,087		8				1,076		3
175	Mount Vernon, N. Y.	12,897	2,023			674		854	444		61
176	New Rochelle, N. Y.	37,117	1,334			102		149	1,083		
177	Niagara Falls, N. Y.	5,207	2,678				78	137	2,463		
178	Amsterdam, N. Y.	5,544	1,154					228	926		
179	Taunton, Mass.	46,233	989			478		506			5
180	Jamestown, N. Y.	38,044	3,005			1,635		223	582	120	145
181	Lorain, Ohio	24,730	1,182			1,175		7			
182	Oshkosh, Wis.	8,527	345		2				295	25	13
183	Jackson, Mich.	33,715	1,779				10		1,473		200
184	Lima, Ohio	9,700	3,477			937		106			2,614
185	Stockton, Cal.	7,520						26			
186	Waterloo, Iowa	30,031	1,150	31						1,119	
187	Fresno, Cal.	23,494	1,475			1		1,474			
188	Shreveport, La.	30,018	683			683					
189	Columbia, S. C.	13,141	2,824								2,824
190	Austin, Tex.	32,258	1,811					1,811			
191	Everett, Wash.	9,024	654		13	451	121	60			
192	Aurora, Ill.	11,002	964			2				100	862
193	Williamsport, Pa.	9,972	81		52		29				
194	Joplin, Mo.	35,516	160			50				110	
195	Waco, Tex.	11,336									
196	Orange, N. J.	10,061	2,912			552		71	2,234		5
197	Boise, Idaho	9,127	148			3		145			
198	Lynchburg, Va.	19,163	29							29	
199	Colorado Springs, Colo.	16,802	182		3		144				5
200	Brookline, Mass.	30,501	3,289			433		408			2,448
201	Danville, Ill.	1,672	5								5
202	Newport, Ky.	8,789									
203	Bellingham, Wash.	3,086									
204	La Crosse, Wis.	10,468	577	3			93	76		374	31
205	Council Bluffs, Iowa	9,808	907				6		901		12
206	Norristown, Pa.	4,896	1,816	117							1,099
207	Kenosha, Wis.	8,482	52								52
208	Ogden, Utah	6,137	1,923		7	196		157	1,569		1,118
209	Winston-Salem, N. C.	25,064	1,701			583					
210	Zanesville, Ohio	18,077	43					43			
211	Easton, Pa.	6,362	10		6						
212	Waltham, Mass.	27,933	973			666					
213	Madison, Wis.	27,278	84	25			15	6			83

GENERAL TABLES.

189

BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 75.]

II.—PROTECTION TO PERSON AND PROPERTY.												City number.
Total.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							
					Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boilers.	All other.	
\$392	\$15	\$41			\$503			\$500			\$3	136
69	27	42			312			312				137
727		415			2,513			100	\$2,413			138
3,177	237	397			541			541				139
1,426	274	611										140
1,694	1,684											141
1,134	401	157			573			572	1			142
3,003	812	2,291										143
543	463	80										144
2,536	1,832	472			232			232				145
1,304	9	279										146
501	201	227										147
525	12	270			174						174	148
45		35										149
93		93										150
46,025	35,288	10,588			3,766	\$3,766						151
4,157	6	385			371			371				152
2,396	1,156	869										153
2	2											154
275	8	116										155
856		502			352				352			156
3,873	33	330			3,433	2,064			1,369			157
752		132			620		\$620					158
678	69				578				578			159
130	100	30										160
2,046	4	149			1,893	277	1,050		566			161
2,667					2,667		1,117	394	1,031		125	162
24												163
238	15	14			209	1		204	4			164
61	5	54										165
517	71	411										166
2,004	10	813			1,181	518			663			167
928	87				523						523	168
1,449	18	460			469			244			225	169
356	55				301			301				170
823	297	521										171
122		122										172
4,193	1,717	44			2,361		2,357	4				173
1,085	266	425			80					\$80		174
1,637	854	760										175
210	3	96										176
1,124	1,124											177
2,813	803	53			385			192	193			178
694	538	141										179
394	183	15			186		71		115			180
953	743	20										181
1,185		145			1,040		78	145	517			182
34		34										183
5,909					5,002		2,770		2,832			184
4,055	92	490										185
5,661		787			2,948		1,330	375	1,243			186
3,441	1,729	961			4,874		2,305		2,569			187
884	36	10			818		389		429			188
2,016		15			1,642		1,621	121				189
1,944	10	81			1,811	414	655		308		434	190
1,626	176	75			1,375				1,375			191
762		127										192
1,642	185	81			1,273		462		811			193
1,107		656										194
213	15	193										195
426		5										196
130		130										197
2,599	250	931			1,061				1,017	4	40	198
416		224			122	24		98				199
13	13											200
145		25			120			120				201
1,085		397			533				533			202
154	30				124			124				203
532	347	185										204
15												205
694		694										206
599		215			271						271	207
1,185		947			194				194			208
492		492										209
1,515	1,018	232			265			265				210
2,372	2,240	132										211
												212
												213

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	II.—PROTECTION TO PERSON AND PROPERTY— continued.				III.—CONSERVATION OF HEALTH.					
		Other protection to person and property.				Total.	Health depart- ment adminis- tration.	Vital statistics.	Prevention and treat- ment of commu- nicable diseases.	Conserva- tion of child life.	Food regulation and inspection.
		Total.	Pounds.	Examin- ing plumbers and engineers.	All other.						

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000, IN 1916—Continued.

136	Lincoln, Nebr.	\$333		\$333		\$695	\$605		\$90		
137	Racine, Wis.					594	63	\$502			
138	Macon, Ga.					13			13		
139	Pasadena, Cal.					3,473	26		209		\$3,238
140	Superior, Wis.										
141	Huntington, W. Va.					2,118	63		2,055		
142	Chelsea, Mass.					43			3		40
143	Woonsocket, R. I.					2,683			2,683		
144	Wheeling, W. Va.										
145	Newton, Mass.										
146	Butte, Mont.	1,016	\$736	280		1,577	5		278		1,296
147	Montgomery, Ala.					3,634			508		3,146
148	Muskogee, Okla.	69	69			15			15		
149	Roanoke, Va.	10	10			155	155				
150	West Hoboken, N. J.					70		70			
151	Galveston, Tex.	149	145	4		131			131		
152	East Orange, N. J.					194	34	160			
153	Fitchburg, Mass.					7,699	64		7,645		
154	Chester, Pa.										
155	New Castle, Pa.	151			\$151	28			28		
156	Springfield, Mo.	2	2			22	8		14		
157	Perth Amboy, N. J.	72	72			713	97				616
158	Lexington, Ky.					115			115		
159	Dubuque, Iowa	11	11								
160	Hamilton, Ohio					4			4		
161	Lansing, Mich.					163	165				
162	Charlotte, N. C.					170			170		
163	Decatur, Ill.										
164	Portsmouth, Va.	24			24						
165	Everett, Mass.					1,742	12		1,730		
166	Knoxville, Tenn.	2	2			1,808		3	20		1,785
167	Elmira, N. Y.	35		35		256			256		
168	San Jose, Cal.					61	61				
169	Joliet, Ill.	318			318	45	42		3		
170	Pittsfield, Mass.	502	290		212	2,178			2,178		
171	Quincy, Mass.					648	80		360		208
172	Auburn, N. Y.	5		5		5,782		43	5,739		
173	Quincy, Ill.										
174	Cedar Rapids, Iowa	76		35	41	23	3		20		
175	Mount Vernon, N. Y.	314	40	274		31	1	23	7		
176	New Rochelle, N. Y.	23	13	10		82		82			
177	Niagara Falls, N. Y.	111	3		108						
178	Amsterdam, N. Y.										
179	Taunton, Mass.	1,572	1,572			187			187		
180	Jamestown, N. Y.	15		15		10			10		
181	Lorain, Ohio										
182	Oshkosh, Wis.					303	25		65		215
183	Jackson, Mich.	220			220	7			7		
184	Lima, Ohio					158	35		123		
185	Stockton, Cal.	307	307			14		14			
186	Waterloo, Iowa	525		25	500	16	16				
187	Fresno, Cal.					2	2				
188	Shreveport, La.	751	751			3,584	21	395	101		3,067
189	Columbia, S. C.					60	31		29		
190	Austin, Tex.	359	359								
191	Everett, Wash.	42	42			33		18	15		
192	Aurora, Ill.					2	2				
193	Williamsport, Pa.	625		28	597						
194	Joplin, Mo.	103	103								
195	Waco, Tex.	451	451								
196	Orange, N. J.					104	104				
197	Boise, Idaho	421	260		161	80			80		
198	Lynchburg, Va.										
199	Colorado Springs, Colo.	297	84	8	205	753			687		166
200	Brookline, Mass.					2,223			2,222		1
201	Danville, Ill.										
202	Newport, Ky.										
203	Bellingham, Wash.	155	155			13	13				
204	La Crosse, Wis.					827	301		226		
205	Council Bluffs, Iowa										
206	Norristown, Pa.	15	15			157	150		7		
207	Kenosha, Wis.					308	308				
208	Ogden, Utah	113	113			59			59		
209	Winston-Salem, N. C.	44	44			1,586					1,586
210	Zanesville, Ohio					147	12				
211	Easton, Pa.					115	115				135
212	Waltham, Mass.										
213	Madison, Wis.					4,639			4,638		1

GENERAL TABLES.

191

BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 75.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.								City number.
Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Roadways of streets, roads, and alleys.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	
\$223	\$174	\$33			\$21	\$364		\$48					\$316	136
235	19	227	\$37		2	1,491		229					1,262	137
5,997	5,000	997				2,475		77					2,398	138
8,251		7,167	1,084			6,803	\$40	5,016	\$75				1,672	139
						6		6						140
						1,255		841					414	141
						1,530	275	1,038	3				214	142
20	20					1,807		46	161				1,580	143
204	64		140			1,800		1,244					622	144
12,665	12,665					23,915		1,754					22,161	145
990	78	152	760			4,784		265			\$2,532		1,987	146
208	80	178				745		473					272	147
640	607				33	1,725		1,432					293	148
428		17	411			1,173		14					1,159	149
						870							870	150
35,990	32,497	3,493				29		29						151
6,485	6,485					8,370		1,683		\$1,087				152
1,071	1,035		36			2,244		2,223	22					153
														154
108	15		1	\$92		164		34			37		93	155
113	113					56		56						156
						16,796							16,796	157
														158
35	35					332		46	105		14		167	159
6	6					7		7						160
913	503	320				1,432							1,432	161
2,831	10	2,784	87			1,430		56					1,374	162
						113		79					34	163
4,999	4,999					1,448							1,448	164
429	304	125				2,036		1,664					372	165
294	256	38				569		569						166
58	58					3,802		69					3,733	167
3,587		3,445	142			942		332					610	168
						400		266					134	169
						1,057		1,057						170
5,871	13	5,858				1,183		1,070	113					171
468	468					10,073		5,131					5,542	172
22	22					2,342		130			4		2,178	173
204	147	7			50	2,539		962	11	174	23		1,369	174
						4,920		758					4,134	175
8	8					1,944		1,944						176
						701		19					682	177
						800							800	178
14,866	14,713			153		119		114				\$5		179
50	50					6,661		316					5,845	180
						18,394		57			352		17,985	181
391	375	16				1,141		922	21				198	182
315	313				2	522		49					473	183
						2,100					1,049		1,051	184
780	780					11		11						185
235	124	65			46	3,735		149			1,036		2,550	186
10,180	9,908		272			1,470		270			163		1,028	187
7,997	7,785	202			10	113		113						188
449	108	341				46		46						189
16,863	16,858	5				896		896						190
						354		354						191
1,788	1,788					231		6			73		152	192
571	284	287				2,062		242					1,820	193
112						8,098		4,278	448				3,372	194
2,835	2,231				304	381		375			6			195
1,646	1,646					250		136		114				196
200	200					164		53					111	197
														198
1,745	425	1,320				3,033		789		30	120		2,694	199
456	182	167			107	232		223	9					200
203		203				836					836			201
						41					41			202
666	666					662		78					584	203
1,647	810	837				930							930	204
														205
61	61					442		189					253	206
10					10	558		5	62				591	207
35		35				1,665		1,394			271			208
509	426	83				103		103						209
228	1	158	69			17		14			3			210
20		20				4,815		50					4,265	211
4,483	1,011		3,472			492		444					48	212
8,410	1,100	7,100			210	5,149		447	17	849			3,836	213

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.									
		Total.	General supervision.	Charities.				Hospitals.		Corrections.	
				Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	Institutions for adults.	Institutions for minors.	Probation boards and officers.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
136	Lincoln, Nebr.										
137	Racine, Wis.	\$59		\$59							
138	Macon, Ga.	15,078						\$15,078			
139	Pasadena, Cal.										
140	Superior, Wis.										
141	Huntington, W. Va.	2,050								\$2,050	
142	Chelsea, Mass.	23,032		12,213		\$10,819					
143	Woonsocket, R. I.	1,158			\$1,158						
144	Wheeling, W. Va.	4,365								4,365	
145	Newton, Mass.	7,425	\$50	2,388	1,149	3,405		433			
146	Butte, Mont.										
147	Montgomery, Ala.	8,940								8,940	
148	Muskogee, Okla.	9,604								9,604	
149	Roanoke, Va.	3,197			399					2,799	
150	West Hoboken, N. J.										
151	Galveston, Tex.	37,801						34,476		3,325	
152	East Orange, N. J.										
153	Fitchburg, Mass.	32,963	52	4,995	1,909	1,217		25,695			
154	Chester, Pa.										
155	New Castle, Pa.	1,852			1,852						
156	Springfield, Mo.	2,179				2,179					
157	Perth Amboy, N. J.										
158	Lexington, Ky.										
159	Dubuque, Iowa										
160	Hamilton, Ohio	22	22								
161	Lansing, Mich.										
162	Charlotte, N. C.										
163	Decatur, Ill.										
164	Portsmouth, Va.										
165	Everett, Mass.	12,222		6,325		5,897					
166	Knoxville, Tenn.	31,617						31,617			
167	Elmira, N. Y.	1,461				1,163				298	
168	San Jose, Cal.										
169	Joliet, Ill.										
170	Pittsfield, Mass.	7,962		6,436	1,526	148					
171	Quincy, Mass.	3,666		2,440	114	1,112					
172	Auburn, N. Y.	6		6							
173	Quincy, Ill.	5,166								5,166	
174	Cedar Rapids, Iowa	20		20							
175	Mount Vernon, N. Y.	34				34					
176	New Rochelle, N. Y.	363				363					
177	Niagara Falls, N. Y.	693		693							
178	Amsterdam, N. Y.										
179	Taunton, Mass.	11,598		4,272	6,724	602					
180	Jamestown, N. Y.	26,113		495				25,618			
181	Lorain, Ohio										
182	Oshkosh, Wis.	1,100		1,100							
183	Jackson, Mich.	18,997						18,997			
184	Lima, Ohio										
185	Stockton, Cal.										
186	Waterloo, Iowa										
187	Fresno, Cal.										
188	Shreveport, La.	3,246								3,246	
189	Columbia, S. C.	8,889								8,889	
190	Austin, Tex.	6,990						6,990			
191	Everett, Wash.										
192	Aurora, Ill.										
193	Williamsport, Pa.	3,178			1,268				\$1,898		
194	Joplin, Mo.	23,578				1,576				22,002	
195	Waco, Tex.	2,169								2,169	
196	Orange, N. J.	3,041			3,041						
197	Boise, Idaho										
198	Lynchburg, Va.	11,205									
199	Colorado Springs, Colo.							7,577		3,323	
200	Brookline, Mass.	3,803		934	157	2,627		35			
201	Danville, Ill.										
202	Newport, Ky.	5,092								5,092	
203	Bellingham, Wash.	30		30							
204	La Crosse, Wis.										
205	Council Bluffs, Iowa										
206	Norristown, Pa.										
207	Kenosha, Wis.	637			612	25					
208	Ogden, Utah										
209	Winston-Salem, N. C.	19,649						19,649			
210	Zanesville, Ohio	13,361								13,361	
211	Easton, Pa.										
212	Waltham, Mass.	9,571		6,670	651	1,907		340			
213	Madison, Wis.										

BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 75.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS.					City number.
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.	Total.	Soldiers' relief and burial.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.

\$3,150	\$6,325	\$1,825	\$2,394	\$17		\$309	\$2,068						136
5,978	5,537	439	5,537			3,638							137
3,635	3,635		3,635		\$52	3,635		\$5,080			\$5,080		138
4,567	3,033	1,512	7,032		5,805	672	585	3,679		\$3,629	50		139
1,611	1,161	430	1,288			150	1,138						140
442		442	118			118		185			185		141
1,039	591	448	1,736			1,736		6,891	\$6,891				142
2,295	2,202	93	70			70							143
3,200	2,955	215											144
12,772	10,121	2,651	3,989		99	3,890		3,190	2,832		358		145
4,710	1,976	2,734						1,273			1,273		146
1,788	1,217	571	250			250		682		682			147
3,223	2,889	334						735		367	368		148
4,648	4,648												149
1,011	639	382											150
733	733												151
5,323	3,447	1,876	849			849		4,670	4,670				152
1,541	1,329	212	1,229		25	1,204		55		55			153
8,568	8,568		83			83							154
9,591	9,645	246											155
2,552	2,341	211											156
1,735	1,200	535											157
5,299	4,793	506	565			565		8				\$8	158
1,374	1,156	138	8,646		4,725	692	3,229	100			100		159
2,758	2,567	191						30			30		160
8,352	7,765	587	150			150							161
2,439	2,013	426	22			22		141		141			162
9,356	8,643	713	770			770							163
330								3,207			3,207		164
1,057	607	390	208		208			5,735	5,735				165
3,285	3,285												166
2,488	2,488		1,602			1,602		182			182		167
1,446	958	453	7,552		6,757	795							168
5,394	4,900	494	300			300							169
3,882	3,882		178			178		4,202	4,202				170
3,357	3,009	378	29			29		4,627	4,627				171
8,699	8,699		4			4							172
3,249	3,090	159	405			405		4		4			173
6,026	4,570	1,456	976		256	720							174
4,503	2,910	1,593	66			66		235		235			175
2,737	1,970	767	19,295		9,742	2,457	7,096	9,712			9,712		176
925	691	234											177
2,466	2,466												178
7,356	7,003	293	1,580			1,580		6,725	6,684		41		179
1,946	1,946		65			65							180
2,350	2,171	179	101			101		2,014			2,014		181
4,187	3,510	677	373			44	329						182
10,526	9,761	765	233			233							183
3,867	3,535	332	208			208							184
747	517	230	57			57							185
20,225	19,569	726	561		446	115							186
4,161	2,574	1,587	436			436		109		109			187
5	5		10,142			10,142		812		812			188
3,682	3,682		4			4							189
5,687	5,397	490	152			152							190
5,684	5,372	312						707		707			191
3,316	3,316		14			14							192
1,104	862	212	658			192	466	164		114	50		193
5,144	4,086	1,058											194
1,539	1,539		48			48		328		328			195
8,174	8,174												196
7,377	7,377												197
4,609	3,716	893	3,321			422							198
9,907	8,416	1,491	8,843		7,363	3,321	1,480	1,332	1,213	29	85		199
1,191	1,191		463			463							200
2,513	2,129	384											201
1,039	465	574	301			301							202
7,267	7,267		1,180		784	396							203
4,269	3,777	492	905			905		618			618		204
1,952	1,920	32	370			370		83		83			205
6,092	5,437	655	31		29	2							206
1,851	1,851												207
271	68	203						60			60		208
3,813	3,619	194	468		297	171							209
1,369	1,158	211						41		41			210
2,382	1,946	436	36		36			3,812	3,779	63			211
8,823	6,758	2,065	2,332		256	2,076		108		103			212
													213

TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST.
1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 76.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.				
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.
	Grand total.....	\$13,898,573	\$13,057,618	\$840,955	\$10,563,230	\$3,235,065	\$7,328,165	\$30,713,181	\$6,339,120	\$989,629	\$21,091,571	\$2,292,561
	Group I.....	8,568,676	7,823,253	745,423	9,006,970	3,118,546	5,888,424	20,795,039	3,266,203	690,207	15,545,217	1,293,412
	Group II.....	1,273,564	1,255,974	17,590	1,500,893	64,469	1,436,424	2,976,822	1,008,530	64,256	1,517,428	326,608
	Group III.....	2,707,924	2,657,170	50,754	182,603	46,545	145,958	4,212,855	1,057,120	100,963	2,753,069	301,708
	Group IV.....	952,631	948,517	4,114	62,368	1,304	61,064	1,604,705	579,483	66,396	731,180	227,646
	Group V.....	395,778	372,704	23,074	100,496	4,201	96,295	1,123,750	307,784	67,802	544,977	143,187

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$1,571,720	\$1,323,873	\$247,847	\$2,642,822	.....	\$2,642,822	\$12,031,642	\$702,301	\$8,301	\$11,192,521	\$128,519
2	Chicago, Ill.....	4,665,995	4,156,208	409,787	701,925	\$538,729	115,196	1,517,975	656,604	639,940	78,118	143,313
3	Philadelphia, Pa.....	628,549	623,586	4,963	4,303,820	2,353,383	1,950,437	1,807,435	360,551	31,418	877,452	538,014
4	St. Louis, Mo.....	563,924	563,924	.....	144,525	141,445	3,080	215,249	151,509	2,294	48,000	43,446
5	Boston, Mass.....	185,445	151,393	34,052	1,112,053	4,519	1,107,534	1,958,796	125,336	.....	1,492,204	341,256
6	Cleveland, Ohio.....	7,930	7,930	.....	44,007	.....	44,007	825,632	600,082	.....	192,448	33,102
7	Baltimore, Md.....	698,387	676,819	21,568	39,319	32,470	6,849	1,146,303	137,155	916	935,697	49,635
8	Pittsburgh, Pa.....	265,381	238,175	27,206	11,851	.....	11,851	862,762	401,954	7,338	451,674	1,896
9	Detroit, Mich.....	81,345	81,345	.....	6,618	.....	6,618	399,245	130,711	.....	254,203	14,331

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. ¹	\$75,978	\$74,028	\$1,952	\$70,798	.....	\$70,798	\$256,181	\$111,539	\$580	\$143,762	.....
11	Buffalo, N. Y.....	171,314	165,883	5,431	9,467	\$842	8,625	401,093	191,683	1,424	188,665	\$22,921
12	San Francisco, Cal.....	159,805	159,805	.....	120,051	.....	120,051	118,734	92,102	24,038	.....	2,594
13	Milwaukee, Wis.....	5,050	5,194	3,866	1,437	.....	1,437	114,314	90,617	.....	.....	23,697
14	Cincinnati, Ohio.....	369,226	369,226	.....	1,282,673	58,041	1,224,632	763,782	215,699	1,638	496,320	51,825
15	Newark, N. J.....	280,915	280,915	.....	.....	.....	.....	578,607	97,602	6,914	468,800	7,654
16	New Orleans, La.....	103,897	99,999	3,898	9,110	5,556	3,554	338,356	129,456	14,643	10,636	164,221
17	Washington, D. C.....	20,756	20,254	502	.....	.....	.....	20,027	19	.....	17,607	2,801
18	Minneapolis, Minn.....	13,000	11,419	1,581	225	.....	225	272,604	34,831	12,516	197,433	27,799
19	Seattle, Wash.....	73,623	73,253	370	7,132	.....	7,132	106,956	104,657	2,203	.....	96

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$162,272	\$154,415	\$7,857	.....	.....	.....	\$346,197	\$32,667	.....	\$309,855	\$3,475
21	Kansas City, Mo.....	226,559	226,259	300	53,463	.....	53,463	147,609	81,651	.....	60,367	5,591
22	Portland, Oreg.....	325,896	325,896	.....	3,885	.....	3,885	168,666	38,968	\$8,010	115,922	5,968
23	Indianapolis, Ind.....	135,526	134,583	943	5,650	.....	5,650	42,852	15,545	.....	9,645	17,662
24	Denver, Colo.....	118,925	117,960	965	26,930	\$25,297	1,633	121,030	24,539	.....	31,932	64,559
25	Rochester, N. Y.....	189,486	189,201	285	283	.....	283	113,028	36,356	3,755	53,651	19,266
26	Providence, R. I.....	199,209	194,021	5,188	30,265	16,886	13,379	410,553	77,776	15,722	299,361	17,694
27	St. Paul, Minn.....	134,611	134,137	474	46,698	.....	46,698	70,245	42,455	.....	24,361	3,429
28	Louisville, Ky.....	7,507	6,957	550	536	.....	536	116,061	57,113	13,931	44,471	546
29	Columbus, Ohio.....	11,552	11,504	48	4,432	1,945	2,487	270,716	32,412	.....	233,158	5,146
30	Oakland, Cal.....	28,759	28,759	.....	.....	.....	.....	9,852	9,738	.....	.....	114
31	Toledo, Ohio.....	2,368	1,953	415	8,576	.....	8,576	195,008	93,967	3,523	90,726	6,792
32	Atlanta, Ga.....	40,150	40,150	.....	1,908	.....	1,908	6,107	4,007	.....	.....	2,100
33	Birmingham, Ala.....	5,268	5,268	.....	2,814	.....	2,814	32,093	12,325	9,449	10,319	.....
34	Omaha, Nebr.....	242,959	233,635	9,324	1,218	.....	1,218	79,803	4,211	30,369	30,812	5,411
35	Worcester, Mass.....	20,430	20,430	.....	1,809	.....	1,809	245,286	6,978	237	209,682	28,391
36	Richmond, Va.....	114,513	114,513	.....	339	.....	339	153,665	10,345	1,393	135,831	6,106
37	Syracuse, N. Y.....	.....	.....	.....	516	.....	516	54,292	49,194	.....	.....	5,098
38	New Haven, Conn.....	4,376	2,640	1,736	782	.....	782	35,997	11,417	.....	2,455	22,125
39	Memphis, Tenn.....	1,551	1,551	.....	10,112	.....	10,112	25,112	23,440	.....	1,572	.....
40	Scranton, Pa.....	11,950	11,725	225	3,141	.....	3,141	56,570	19,643	433	28,932	7,542
41	Spokane, Wash.....	36,750	36,750	.....	60	.....	60	17,313	13,328	.....	3,985	.....
42	Paterson, N. J.....	81,683	81,673	10	595	.....	595	59,926	7,483	212	60,446	1,785
43	Fall River, Mass.....	11,592	11,592	.....	2,421	.....	2,421	121,322	4,076	.....	115,551	1,695
44	Grand Rapids, Mich.....	14,677	14,677	.....	112	.....	112	25,472	10,934	.....	17,055	483
45	Dayton, Ohio.....	38,198	26,530	11,668	3,303	.....	3,303	75,809	48,441	.....	23,214	4,154
46	Dallas, Tex.....	28,601	22,808	5,793	.....	.....	.....	94,899	45,880	3,650	45,167	213
47	San Antonio, Tex.....	5,657	5,657	.....	.....	.....	.....	40,922	25,072	.....	15,050	800
48	Bridgeport, Conn.....	.....	.....	.....	.....	.....	.....	49,884	23,455	.....	25,186	1,243
49	Nashville, Tenn.....	70,981	70,981	.....	.....	.....	.....	39,154	30,124	.....	8,497	533
50	New Bedford, Mass.....	12,981	12,787	194	.....	.....	.....	95,087	8,094	.....	72,240	14,753
51	Salt Lake City, Utah.....	2,033	1,800	233	4,924	.....	4,924	6,416	4,902	.....	.....	1,514
52	Lowell, Mass.....	16,445	16,445	.....	.....	.....	.....	67,370	7,462	.....	62,667	7,241
53	Cambridge, Mass.....	14,629	14,229	400	2,650	.....	2,650	199,182	7,044	.....	189,820	3,018
54	Trenton, N. J.....	48,553	43,553	.....	2,417	.....	2,417	94,770	6,051	.....	85,795	2,894
55	Hartford, Conn.....	31,256	31,256	.....	9,758	.....	9,758	114,420	34,589	634	69,209	9,988
56	Houston, Tex.....	128,227	127,435	792	4,569	.....	4,569	33,332	.....	6	33,326	.....
57	Tacoma, Wash.....	27,624	27,624	100	2,361	.....	2,361	35,880	13,102	.....	22,778	.....
58	Reading, Pa.....	37,255	36,077	1,178	.....	.....	.....	28,319	8,480	.....	17,168	671
59	Youngstown, Ohio.....	940	.....	.....	2,043	.....	2,043	51,385	28,883	.....	10,580	11,922
60	Camden, N. J.....	64,444	62,618	1,826	502	.....	502	66,776	4,673	.....	58,602	3,501
61	Albany, N. Y.....	471	471	.....	2	.....	2	67,045	17,672	.....	43,666	5,707
62	Springfield, Mass.....	21,454	21,454	.....	3,182	.....	3,182	56,658	9,846	.....	45,332	1,480
63	Lynn, Mass.....	34,356	34,356	.....	187	.....	187	68,582	12,674	645	54,663	1,600

¹ Data included for county are for fiscal year closing June 30, 1915.

TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST:
1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 76.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.				
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.												
64	Des Moines, Iowa.....	\$18,773	\$18,714	\$59	\$105		\$105	\$10,459	\$10,367			\$92
65	Fort Worth, Tex.....				7,821		7,821	27,086	2,103	\$434	\$24,459	
66	Lawrence, Mass.....	17,601	17,601		300		300	23,493	7,807		15,251	435
67	Kansas City, Kans.....	47,471	47,471		626		626	32,265	15,565	665	15,310	725
68	Yonkers, N. Y.....	6,721	6,550	1,171	3,228		3,228	32,038	6,464		8,421	17,151
69	Schenectady, N. Y.....	90		90				35,940	4,315		29,364	2,261
70	Wilmington, Del.....	1,733	1,588	135	2,123		2,123	15,896	12,362			3,534
71	Duluth, Minn.....	1,197	1,197					22,887	5,837		1,967	15,083
72	Oklahoma City, Okla.....	8,314	8,314					51,403	7,303		43,762	338
73	Norfolk, Va.....	40,014	39,864	150	13,023		13,023	68,730	165		66,839	1,726
74	Elizabeth, N. J.....	45,306	45,306		370		370	58,432	17,331	20	38,443	2,638
75	Somerville, Mass.....	11,171	11,061	110				8,908	7,818			1,000
76	Waterbury, Conn.....	55,002	54,832	170	508		508	34,440	14,941		4,685	14,814
77	St. Joseph, Mo.....	14,499	14,499		470		470	13,497	13,473			24
78	Utica, N. Y.....	1	1					27,113	15,209		6,156	5,748
79	Akron, Ohio.....	200	200		2,401		2,401	60,798	44,508		6,887	9,403
80	Troy, N. Y.....	25,608	25,608					9,771	4,001	3	4,523	1,244
81	Manchester, N. H.....	34,382	34,382		280		280	26,236	4,863	1,500	18,379	1,494
82	Hoboken, N. J.....	39,968	39,893	75				29,476	8,210		19,696	1,570
83	Wilkes-Barre, Pa.....	1,682	1,682					9,483	5,765		2,914	804
84	Fort Wayne, Ind.....	9,547	9,377	170	130		130	15,289	9,942			5,347
85	Erie, Pa.....	1,223	1,223					17,608	9,450		8,158	
86	Jacksonville, Fla.....	21,358	21,358					27,235	27,234			1,101
87	Evansville, Ind.....	28,184	28,184		185		185	9,431	3,844	3,528	557	1,502
88	East St. Louis, Ill.....	76,138	76,138					36	36			
89	Harrisburg, Pa.....	32,272	32,272					23,858	13,201	5,000	3,940	1,717
90	Peoria, Ill.....	2,728	2,728		4,996		4,996	20,230	10,683	2,325	856	6,366
91	Passaic, N. J.....	70,754	70,754		45		45	20,970	7,852		12,092	1,026
92	Savannah, Ga.....				212		212	33,274	28,953	4,321		
93	Bayonne, N. J.....	24,045	24,042	3	30		30	28,537	9,013		18,638	886
94	Wichita, Kans.....	4,761	4,404	357	1,159		1,159	8,253	5,934		2,092	227
95	South Bend, Ind.....	6,517	5,517					8,147	2,955		994	4,198
96	Johnstown, Pa.....	6,802	6,802		220		220	23,492	6,639		16,853	
97	Brockton, Mass.....	18,065	18,065					27,857	2,230		22,083	3,544
98	Sacramento, Cal.....	2,753	2,463	290	6,606		6,606	27,845	18,139			9,706
99	Terre Haute, Ind.....	718	718		462		462	13,696	4,915	5,384	1,213	2,184
100	Holyoke, Mass.....	5,508	5,508					49,021	6,286	31,710	11,025	
101	Portland, Me.....	1,375	1,375		2,219	\$312	1,907	56,515	5,415	492	32,177	18,431
102	Allentown, Pa.....							13,499	5,542		7,957	
103	El Paso, Tex.....	1,491	1,491		101		101	14,730	14,730			
104	Charleston, S. C.....							36,085	5,605	3,355	1,280	25,865
105	Springfield, Ill.....	9,695	9,695		60		60	9,329	7,128	497		1,704
106	Canton, Ohio.....	1,903	1,903		105		105	40,181	31,309		3,463	5,409
107	Chattanooga, Tenn.....	6,861	6,836	25	756	596	160	13,398	8,948		4,274	176
108	Pawtucket, R. I.....	20,383	20,383		1,126		1,126	68,553	5,766	1,905	60,500	382
109	Altoona, Pa.....	1,365	1,355	10	302		302	16,715			16,715	
110	Covington, Ky.....	9,150	9,150		252		252	479	479			
111	Mobile, Ala.....	9,549	9,549		1,692		1,692	6,901	6,901			
112	Berkeley, Cal.....	18,841	18,841		4,240		4,240	4,386	4,386			
113	Sioux City, Iowa.....	28,610	28,485	25	2,365		2,365	4,052	3,594			458
114	Atlantic City, N. J.....	31,274	31,024	250	436		436	135,838	10,558		120,767	4,513
115	Saginaw, Mich.....	2,932	2,872	60	280		280	28,868	19,229		2,067	7,582
116	Little Rock, Ark.....	21,398	21,188	212	1,146		1,146	1,229	1,229			
117	Rockford, Ill.....	7,856	7,856					1,696	1,188			1,508
118	Binghamton, N. Y.....	410	400	10				20,097	14,626	3,621	614	1,336
119	Pueblo, Colo.....	4,868	4,476	392				5,583	1,672	1,301	2,610	
120	New Britain, Conn.....				1,239		1,239	26,106	7,608		17,153	1,345
121	Flint, Mich.....							18,136	18,136			
122	Tampa, Fla.....	40,797	40,797		25		25	12,032	632		11,400	
123	San Diego, Cal.....	26,534	26,484	350	148		148	4,220	3,871			349
124	Springfield, Ohio.....	3,681	3,681					39,014	8,461	335	11,609	18,609
125	York, Pa.....	16,114	16,114		180		180	24,773	9,988		10,626	4,161
126	Lancaster, Pa.....	3,500	3,500					7,190	5,083			2,107
127	Malden, Mass.....	8,738	8,738		396		396	40,872	2,698		22,441	15,733

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$14,371	\$14,371		\$1,839		\$1,839	\$3,519				\$3,519
129	Davenport, Iowa.....							10,385	88,493		\$384	1,508
130	Topeka, Kans.....	6,712	6,681	\$22				13,736	7,455	\$10	4,277	1,994
131	Salem, Mass.....	5,355	5,355		764		764	17,741	4,815	1,239		11,687
132	Haverhill, Mass.....	8,403	8,403					89,186	6,023	1,563	24,313	7,287
133	Kalamazoo, Mich.....	239	228	31				8,550	6,963		1,587	
134	Bay City, Mich.....							11,259	6,247		5,012	
135	McKeesport, Pa.....	25,420	25,420		1,500		1,500	14,877	7,934		6,943	

TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST:
1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 76.]

City number.	CITY.	RECEIPTS FROM HIGHWAY PRIVILEGES.			RECEIPTS FROM RENT OF INVESTMENT PROPERTIES.			RECEIPTS FROM INTEREST.				
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000—Continued.												
136	Lincoln, Nebr.	\$8,542	\$7,872	\$670				\$7,370	\$7,323	\$42		
137	Racine, Wis.							8,962	5,854	540		\$2,568
138	Macon, Ga.	15,003	12,340	2,663	\$2,471		\$2,471	12,803	7,334		\$5,438	31
139	Pasadena, Cal.	4,334	5,334		750		750	5,623	5,375	248		
140	Superior, Wis.	832	832		10		10	6,140	3,643		363	2,134
141	Huntington, W. Va.	3,851	3,851					5,467	5,467			
142	Chelsea, Mass.	3,556	3,556		2,200		2,200	29,426	2,173		28,261	922
143	Woonsocket, R. I.	13,954	13,954		132		132	46,807	6,131		40,471	205
144	Wheeling, W. Va.	6,864	6,744	120	1,553		1,553	8,781	4,258		4,415	60
145	Newton, Mass.	7,285	7,285					101,694	4,403	1,639	92,663	2,959
146	Butte, Mont.	19,397	2,000	17,397	275		275	15,157	4,726		9,614	817
147	Montgomery, Ala.	1,000	1,000		1,880		1,880	5,634	5,634			
148	Muskogee, Okla.							20,071	3,334		16,737	
149	Roanoke, Va.	9,071	9,021	50				10,732	4,237		6,495	
150	West Hoboken, N. J.	15,519	15,519					12,518	4,832		6,915	771
151	Galveston, Tex.	26,477	25,627	850	160		160	39,896	7,958	31,110		828
152	East Orange, N. J.	25,382	25,382		64		64	29,847	4,743		23,714	1,390
153	Fitchburg, Mass.	5,127	5,127		1,158	\$1,081	77	25,410			9,905	15,505
154	Chester, Pa.	7,396	7,368	28				13,038	3,523		9,291	221
155	New Castle, Pa.	3,923	3,923					5,823	5,823			
156	Springfield, Mo.	1,000	1,000		1,000		1,000	12,267	12,267			
157	Perth Amboy, N. J.	7,173	7,173		600		600	9,801	199		9,602	
158	Lexington, Ky.	2,750	2,750		2,573		2,573	5,702	4,201	360	1,138	
159	Dubuque, Iowa				210		210	2,212	1,554			658
160	Hamilton, Ohio							22,942	7,549		14,647	846
161	Lansing, Mich.	883	783	120	120		120	2,202	2,202			
162	Charlotte, N. C.	6,203	6,203		479		479	1,623	1,473	153		2
163	Decatur, Ill.				133		133	10,182	3,526	472	5,496	688
164	Portsmouth, Va.	10,215	10,215		69,580		69,580	1,941	369		1,572	
165	Everett, Mass.	5,539	5,439	100				19,264	2,745		16,519	
166	Knoxville, Tenn.	5,305	5,305					8,063	4,775		2,088	1,200
167	Elmira, N. Y.	750	750					9,107	5,309	649		3,149
168	San Jose, Cal.	481	481									
169	Joliet, Ill.	3,000	3,000		61		61	4,986	3,052	382		1,552
170	Pittsfield, Mass.	5,054	5,054					2,887	2,887			
171	Quincy, Mass.	6,060	6,060		720		720	18,898	2,822			16,076
172	Auburn, N. Y.							10,401	4,631		4,903	817
173	Quincy, Ill.	6,328	6,318	10	119		119	22,445	556	21,519		70
174	Cedar Rapids, Iowa							3,956	2,531		840	615
175	Mount Vernon, N. Y.	4,648	4,648					18,171	7,021		7,816	3,331
176	New Rochelle, N. Y.	4,356	4,349	7				10,573	7,496			3,087
177	Niagara Falls, N. Y.	300	300		6		6	12,032	11,386			646
178	Amsterdam, N. Y.	200	200					10,103	8,153		1,837	411
179	Taunton, Mass.	7,109	7,109		60		60	46,199	2,035	139	43,944	81
180	Jamestown, N. Y.	3,916	3,916					3,556	1,027		2,154	375
181	Lorain, Ohio	690	690					13,500	8,892		4,217	391
182	Oshkosh, Wis.	1,000	1,000					27,540	19,013			8,527
183	Jackson, Mich.				639		639	27,881	3,648			24,233
184	Lima, Ohio							18,165	5,117		12,912	126
185	Stockton, Cal.	4,570	4,570		179		179	1,422	1,360			62
186	Waterloo, Iowa	321	321					4,804	4,581		223	
187	Fresno, Cal.	1,569	1,569		750		750	8,398	1,320		3,104	3,974
188	Shreveport, La.	500		500	1,800		1,800	2,196	154		958	1,084
189	Columbia, S. C.				122		122	8,485	6,026		1,739	720
190	Austin, Tex.	38	38		2,400		2,400					
191	Everett, Wash.							4,737	2,067		2,670	
192	Aurora, Ill.	8,300	8,300					1,320		551		769
193	Williamsport, Pa.							5,653	4,356		1,132	165
194	Joplin, Mo.				224		224	17,818	12,512			5,306
195	Waco, Tex.	521	521					33,551	2,220		31,331	
196	Orange, N. J.	15,081	15,081					15,733	3,764		10,841	1,128
197	Boise, Idaho	1,252	1,252		1		1	3,646	2,364	1,282		
198	Lynchburg, Va.	1,380	1,380		1,881		1,881	21,450	913	3,392	17,155	
199	Colorado Springs, Colo.	5,910	5,906	4				267	27			240
200	Brookline, Mass.	5,946	5,946		1,185		1,185	7,092	5,484			1,608
201	Danville, Ill.											
202	Newport, Ky.	500	500					1,626	1,368		258	
203	Bellingham, Wash.	2,218	2,218					1,950	1,893			57
204	La Crosse, Wis.	953	953					26,302	5,079	1,205	19,014	1,004
205	Council Bluffs, Iowa	13,647	13,647					3,453	3,203			250
206	Norristown, Pa.	3,861	3,833	28	194		194	5,059	1,497	266	3,284	42
207	Kenosha, Wis.	682	682					9,841	8,837			1,004
208	Ogden, Utah	2,152	2,152		15		15	2,806	2,055	751		
209	Winston-Salem, N. C.				27		27	2,913	648		2,265	
210	Zanesville, Ohio				210		210	11,802	3,547		7,605	650
211	Easton, Pa.	1,335	861	474	372		372	2,403	789		1,097	517
212	Waltham, Mass.	3,048	3,048					22,047	3,479		16,891	1,677
213	Madison, Wis.				75		75	9,860	6,973		1,357	1,560

GENERAL TABLES.

197

TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 80.]

City num- ber.	CITY.	Total.	Water supply systems.	Electric light and power systems.	Gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crema- tories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	Grand total.....	\$99,797,175	\$79,423,776	\$5,621,392	\$1,155,056	\$1,767,373	\$6,141,991	\$869,918	\$129,162	\$293,396	\$4,395,111
	Group I.....	47,114,038	37,203,926	1,535,059	.....	829,908	5,673,876	82,436	2,258	262,633	1,523,942
	Group II.....	14,089,919	9,776,276	1,265,201	.....	371,331	182,585	2,127	28,074	.....	2,484,325
	Group III.....	18,630,180	16,490,907	607,556	549,733	336,747	188,220	336,485	58,358	.....	62,174
	Group IV.....	11,529,939	9,193,180	1,269,879	478,510	123,298	87,819	240,431	35,198	23,234	73,390
	Group V.....	8,433,099	6,754,487	943,697	126,813	106,089	29,491	208,439	5,274	7,529	251,280

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$20,056,702	\$13,152,503	.....	.....	\$271,254	\$5,225,149	.....	.....	.....	\$1,407,796
2	Chicago, Ill.....	7,522,982	6,501,468	\$1,011,352	.....	10,182	.....	.....	.....	.....	.....
3	Philadelphia, Pa.....	5,142,128	5,006,428	.....	.....	17,590	118,110	.....	.....	.....	.....
4	St. Louis, Mo.....	2,410,400	2,246,610	.....	.....	74,121	89,669	.....	.....	.....	.....
5	Boston, Mass.....	3,220,338	2,943,462	.....	.....	130,186	.....	\$31,437	.....	.....	115,233
6	Cleveland, Ohio.....	2,254,313	1,606,921	523,707	.....	72,686	.....	50,999	.....	.....	.....
7	Baltimore, Md.....	2,193,765	1,564,251	.....	.....	149,154	216,534	.....	.....	\$262,633	893
8	Pittsburgh, Pa.....	2,803,854	2,697,225	.....	.....	80,257	24,114	.....	\$2,258	.....	.....
9	Detroit, Mich.....	1,509,556	1,485,058	.....	.....	24,498	.....	.....	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$2,525,282	\$2,341,939	\$111,305	.....	\$4,167	\$66,974	\$897	.....	.....	.....
11	Buffalo, N. Y.....	1,274,629	1,175,994	.....	.....	81,418	.....	.....	\$17,217	.....	.....
12	San Francisco, Cal.....	2,008,738	6,080	.....	.....	.....	.....	.....	10,534	.....	\$1,992,124
13	Milwaukee, Wis.....	914,023	908,503	.....	.....	5,520	.....	.....	.....	.....	.....
14	Cincinnati, Ohio.....	1,241,414	1,209,548	13,869	.....	10,832	7,342	.....	323	.....	.....
15	Newark, N. J.....	1,477,894	1,418,619	.....	.....	59,081	184	.....	.....	.....	.....
16	New Orleans, La.....	1,090,015	626,092	.....	.....	172,255	.....	747	.....	.....	390,921
17	Washington, D. C.....	658,522	645,588	.....	.....	30,931	11,520	483	.....	.....	.....
18	Minneapolis, Minn.....	568,223	568,010	.....	.....	213	.....	.....	.....	.....	.....
19	Seattle, Wash.....	2,301,189	975,903	1,140,527	.....	6,914	76,565	.....	.....	.....	101,260

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$1,337,160	\$1,323,788	.....	.....	.....	\$13,372	.....	.....	.....	.....
21	Kansas City, Mo.....	1,203,718	1,154,616	.....	.....	\$46,336	2,706	.....	.....	.....	.....
22	Portland, Oreg.....	508,521	697,637	.....	.....	5,894	54,936	.....	.....	.....	\$50,004
23	Indianapolis, Ind.....	39,278	.....	.....	.....	36,329	.....	.....	\$2,949	.....	.....
24	Denver, Colo.....	39,376	14,672	.....	.....	16,582	.....	.....	7,009	.....	1,113
25	Rochester, N. Y.....	797,568	712,454	.....	.....	25,680	.....	\$55,712	3,742	.....	.....
26	Providence, R. I.....	673,410	842,358	.....	.....	2,022	.....	29,030	.....	.....	.....
27	St. Paul, Minn.....	477,335	455,834	.....	.....	6,546	.....	.....	14,955	.....	.....
28	Louisville, Ky.....	680,482	663,330	.....	.....	.....	16,718	434	.....	.....	.....
29	Columbus, Ohio.....	665,270	537,714	\$91,123	.....	36,433	.....	.....	.....	.....	.....
30	Oakland, Cal.....	70,125	363	.....	.....	.....	46,074	.....	12,631	.....	11,057
31	Toledo, Ohio.....	602,265	561,891	.....	.....	11,890	.....	27,959	535	.....	.....
32	Atlanta, Ga.....	505,365	502,477	.....	.....	202	.....	2,686	.....	.....	.....
33	Birmingham, Ala.....	40,023	23,964	16,059	.....	.....	.....	.....	.....	.....	.....
34	Omaha, Nebr.....	880,805	876,335	.....	.....	1,124	.....	.....	3,346	.....	.....
35	Worcester, Mass.....	506,569	478,447	.....	.....	.....	.....	28,122	.....	.....	.....
36	Richmond, Va.....	914,491	823,229	.....	\$549,733	22,557	5,464	12,698	810	.....	.....
37	Syracuse, N. Y.....	390,194	380,241	.....	.....	9,933	.....	.....	.....	.....	.....
38	New Haven, Conn.....	2,179	.....	.....	.....	.....	2,179	.....	.....	.....	.....
39	Memphis, Tenn.....	453,601	437,808	.....	.....	11,117	6,178	.....	.....	.....	.....
40	Scranton, Pa.....	575	.....	.....	.....	575	.....	.....	.....	.....	.....
41	Spokane, Wash.....	423,317	422,074	.....	.....	1,243	.....	.....	.....	.....	.....
42	Peterboro, N. J.....	116	.....	.....	.....	116	.....	.....	.....	.....	.....
43	Fall River, Mass.....	274,739	251,062	.....	.....	259	672	22,746	.....	.....	.....
44	Grand Rapids, Mich.....	339,736	295,834	.....	.....	10,082	.....	33,820	.....	.....	.....
45	Dayton, Ohio.....	239,896	223,468	.....	.....	16,428	.....	.....	.....	.....	.....
46	Dallas, Tex.....	354,873	354,873	.....	.....	.....	.....	.....	.....	.....	.....
47	San Antonio, Tex.....	13,876	.....	.....	.....	11,779	.....	2,097	.....	.....	.....
48	Bridgeport, Conn.....	38	.....	.....	.....	.....	33	.....	.....	.....	.....
49	Nashville, Tenn.....	344,930	327,304	.....	.....	16,745	881	.....	.....	.....	.....
50	New Bedford, Mass.....	371,165	343,939	.....	.....	.....	5,421	21,805	.....	.....	.....
51	Salt Lake City, Utah.....	299,115	276,742	.....	.....	592	.....	21,781	.....	.....	.....
52	Lowell, Mass.....	237,173	226,106	.....	.....	67	.....	11,000	.....	.....	.....
53	Cambridge, Mass.....	439,661	416,199	.....	.....	17	.....	23,445	.....	.....	.....
54	Trenton, N. J.....	333,321	333,321	.....	.....	.....	.....	.....	.....	.....	.....
55	Hartford, Conn.....	434,059	426,871	.....	.....	1,500	.....	5,688	.....	.....	.....
56	Houston, Tex.....	231,783	195,473	.....	.....	32,971	.....	.....	3,339	.....	.....
57	Tacoma, Wash.....	899,176	361,532	500,374	.....	5,475	31,775	.....	.....	.....	.....
58	Reading, Pa.....	247,070	247,070	.....	.....	.....	.....	.....	.....	.....	.....
59	Youngstown, Ohio.....	253,798	249,685	.....	.....	4,113	.....	.....	.....	.....	.....
60	Camden, N. J.....	317,332	311,545	.....	.....	.....	966	4,821	.....	.....	.....
61	Albany, N. Y.....	412,156	408,276	.....	.....	2,150	1,730	.....	.....	.....	.....
62	Springfield, Mass.....	524,443	515,401	.....	.....	.....	.....	.....	9,042	.....	.....
63	Lynn, Mass.....	349,897	317,256	.....	.....	.....	.....	32,641	.....	.....	.....

TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 80.]

City number.	CITY.	Total.	Water supply systems.	Electric light and power systems.	Gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
64	Des Moines, Iowa.....	\$25,560				\$5,517		\$20,043			
65	Fort Worth, Tex.....	254,787	254,787								
66	Lawrence, Mass.....	140,694	125,538					14,326	\$710		
67	Kansas City, Kans.....	497,998	300,973	\$197,025							
68	Yonkers, N. Y.....	316,895	314,921			104	\$1,670				
69	Schenectady, N. Y.....	153,432	153,312			120					
70	Wilmington, Del.....	273,793	269,301			3,050	1,462				
71	Duluth, Minn.....	559,349	322,905		\$266,444						
72	Oklahoma City, Okla.....	152,836	152,836								
73	Norfolk, Va.....	246,001	210,641			19,280		16,080			
74	Elizabeth, N. J.....	1,276				15	1,261				
75	Somerville, Mass.....	231,641	231,641								
76	Waterbury, Conn.....	234,262	234,262								
77	St. Joseph, Mo.....	4,000				4,000					
78	Utica, N. Y.....	7,760								\$7,760	
79	Akron, Ohio.....	268,234	264,547			3,687					
80	Troy, N. Y.....	275,975	274,789			1,026	155	5			
81	Manchester, N. H.....	182,601	166,295			249		16,057			
82	Hoboken, N. J.....	229,847	220,041				5,000	4,806			
83	Wilkes-Barre, Pa.....	1,855				1,052		803			
84	Fort Wayne, Ind.....	363,928	143,473	215,646		4,809					
85	Erie, Pa.....	320,663	313,986			277	1,011			5,389	
86	Jacksonville, Fla.....	663,731	166,886	501,805			40				
87	Evansville, Ind.....	193,667	167,667			2,822	2,542	20,636			
88	East St. Louis, Ill.....	188				188					
89	Harrisburg, Pa.....	159,152	159,152								
90	Peoria, Ill.....	3,970				2,691	279		1,000		
91	Passaic, N. J.....										
92	Savannah, Ga.....	186,611	147,858			19,856	6,961	11,733			
93	Bayonne, N. J.....	302,274	301,524				750				
94	Wichita, Kans.....	1,766				1,229				557	
95	South Bend, Ind.....	127,490	123,151					4,339			
96	Johnstown, Pa.....	992				992					
97	Brookton, Mass.....	156,272	151,009					5,264			
98	Sacramento, Cal.....	210,344	176,644				23,427	5,273			
99	Terre Haute, Ind.....	20,904						20,904			
100	Holyoke, Mass.....	705,256	137,787	355,403	212,066						
101	Portland, Me.....	311,849	274,762					18,633	18,454		
102	Allentown, Pa.....	120,791	120,791								
103	El Paso, Tex.....	266,519	266,519								
104	Charleston, S. C.....	67,668				4,440	2,255				\$60,973
105	Springfield, Ill.....	154,768	134,514			690		19,564			
106	Canton, Ohio.....	119,820	111,358			3,632			4,830		
107	Chatanooga, Tenn.....	7,107				4,727	2,000		350		
108	Pawtucket, R. I.....	305,336	300,349					4,987			
109	Altoona, Pa.....	139,342	139,342								
110	Covington, Ky.....	157,245	146,065			1,359					9,821
111	Mobile, Ala.....	178,326	140,777			13,556	18,864	5,129			
112	Berkeley, Cal.....	1,473					1,473				
113	Sioux City, Iowa.....	163,682	160,679			1,185		1,818			
114	Atlantic City, N. J.....	225,866	224,651				1,215				
115	Saginaw, Mich.....	147,806	128,563			593		9,378	9,267		
116	Little Rock, Ark.....	10,771						10,771			
117	Rockford, Ill.....	116,427	115,923			504					
118	Binghamton, N. Y.....	145,945	145,753			192					
119	Pueblo, Colo.....	236,116	232,161			869		3,086			
120	New Britain, Conn.....	158,162	137,550					9,414		10,085	1,113
121	Flint, Mich.....	180,837	179,703			1,134		4,664			
122	Tampa, Fla.....	4,664						4,258			
123	San Diego, Cal.....	390,356	372,364				12,251				1,483
124	Springfield, Ohio.....	120,450	109,152			11,298					
125	York, Pa.....	333				333					
126	Lancaster, Pa.....	166,623	158,881			7,742					
127	Malden, Mass.....	120,833	112,373					8,460			

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$189,241	\$126,393				\$178	\$3,858			\$58,812
129	Davenport, Iowa.....	6,296				\$194					6,102
130	Topeka, Kans.....	109,980	109,026			230			\$724		
131	Salem, Mass.....	116,815	108,026			2,524		6,265			
132	Haverhill, Mass.....	137,823	137,329			14					
133	Kalamazoo, Mich.....	84,489	77,223			62		7,204	480		
134	Bay City, Mich.....	181,444	93,191	\$87,630				623			
135	McKeesport, Pa.....	114,419	114,419								

GENERAL TABLES.

199

TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 80.]

City num- ber.	CITY.	Total.	Water supply systems.	Electric light and power systems.	Gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crema- tories.	Public halls.	Subways for pipes and wires.	All other enterprises.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
136	Lincoln, Nebr.	\$172,495	\$157,593	\$14,276		\$626					
137	Racine, Wis.	13,759				52	\$50	\$13,657			
138	Macon, Ga.	199,472	190,865			4,347		4,260			
139	Pasadena, Cal.	536,088	288,905	231,428		328				\$156	\$15,271
140	Superior, Wis.										
141	Huntington, W. Va.	8,902				1,560	542	6,800			
142	Chelsea, Mass.	113,648	113,648								
143	Woonsocket, R. I.	133,447	133,447								
144	Wheeling, W. Va.	164,949	137,583		\$22,359	4,274	428	300			
145	Newton, Mass.	175,215	175,184			81					
146	Butte, Mont.										
147	Montgomery, Ala.	122,568	116,784			4,143	80	1,538			
148	Muskogee, Okla.	82,444	78,865					3,579			
149	Roanoke, Va.	7,311				7,251			\$60		
150	West Hoboken, N. J.										
151	Galveston, Tex.	175,243	173,416			824		1,003			
152	East Orange, N. J.	160,261	160,261								
153	Fitchburg, Mass.	109,912	100,202					8,546	1,164		
154	Chester, Pa.	2,007					2,007				
155	New Castle, Pa.	1,554				165				1,389	
156	Springfield, Mo.	2,790						2,790			
157	Perth Amboy, N. J.	175,581	170,800			1,845	2,936				
158	Lexington, Ky.	4,535				4,535					
159	Dubuque, Iowa	84,913	82,985			779	149				
160	Hamilton, Ohio	212,302	46,885	60,963	104,454						
161	Lansing, Mich.	284,285	110,978	158,027		895		14,357			
162	Charlotte, N. C.	140,743	133,273					5,428	2,042		
163	Decatur, Ill.	75,818	75,818								
164	Portsmouth, Va.	4,989				2,618		2,371			
165	Everett, Mass.	120,409	113,049					7,360			
166	Knoxville, Tenn.	194,391	183,998			10,236			169		
167	Elmira, N. Y.	124,918	110,829					14,089			
168	San Jose, Cal.	239				259					
169	Joliet, Ill.	75,265	75,265								
170	Pittsfield, Mass.	123,622	123,306			316					
171	Quincy, Mass.	165,530	156,062					9,468			
172	Auburn, N. Y.	110,302	102,526					1,792		5,984	
173	Quincy, Ill.	940				940					
174	Cedar Rapids, Iowa	152,404	151,637			767					
175	Mount Vernon, N. Y.										
176	New Rochelle, N. Y.	2,611					2,611				
177	Niagara Falls, N. Y.	138,357	136,502			1,855					
178	Amsterdam, N. Y.	109,109	109,109								
179	Taunton, Mass.	210,760	93,889	111,464				5,407			
180	Jamestown, N. Y.	225,532	129,378	77,625		5,652					18,877
181	Lorain, Ohio	73,940	72,146					1,794			
182	Oshkosh, Wis.	94,227	92,845					1,382			
183	Jackson, Mich.	76,164	63,431			1,713		11,020			
184	Lima, Ohio	74,479	72,933			1,546					
185	Stockton, Cal.	19,110					19,110				
186	Waterloo, Iowa	85,508	85,508								
187	Fresno, Cal.	3,337				2,802			535		
188	Shreveport, La.	31,881						3,456			28,425
189	Columbia, S. C.	185,802	91,406			312					94,084
190	Austin, Tex.	281,207	108,655	170,537				1,915	100		
191	Everett, Wash.	1,304				104	1,200				
192	Aurora, Ill.	71,675	69,974			272		1,429			
193	Williamsport, Pa.	13,265				13,265					
194	Joplin, Mo.	37,082		31,747		1,351		3,984			
195	Waco, Tex.	130,394	130,394								
196	Orange, N. J.	94,658	94,658								
197	Boise, Idaho	5,543				548		4,995			
198	Lynchburg, Va.	100,920	90,386			10,534					
199	Colorado Springs, Colo.	169,253	155,944			710		12,599			
200	Brookline, Mass.	120,134	116,686					3,448			
201	Danville, Ill.										
202	Newport, Ky.	79,783	69,613			149	200				9,821
203	Bellingham, Wash.	73,734	67,164					6,570			
204	La Crosse, Wis.	61,425	55,906			722					4,797
205	Council Bluffs, Iowa	123,788	123,053			735					
206	Norristown, Pa.	1,446				1,446					
207	Kenosha, Wis.	57,766	57,766								
208	Ogden, Utah	112,665	108,697			27		3,941			
209	Winston-Salem, N. C.	78,922	67,938			4,194		405			6,385
210	Zanesville, Ohio	88,330	73,687			5,739		8,904			
211	Easton, Pa.	1,436				1,436					
212	Waltham, Mass.	104,622	90,819			108		13,685			
213	Madison, Wis.	118,855	101,238			754		8,157			8,706

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY
[For a list of the cities arranged alphabetically by states, with the number]

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.									
			Total.	Legislative branch.			Executive branch.					
				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.....	\$603,060,076	\$67,663,976	\$1,893,924	\$355,583	\$49,596	\$1,058,239	\$2,057,106	\$3,235,840	\$271,392	\$2,303,858	\$5,273,080
	Group I.....	302,838,138	40,200,042	886,045	239,479	42,149	514,138	126,517	1,633,838	37,880	754,563	2,698,713
	Group II.....	89,402,703	10,742,959	359,792	160,203	827	104,845	316,863	532,546	50,594	441,001	971,873
	Group III.....	107,908,881	8,262,584	298,347	111,045	2,605	168,243	636,607	541,751	99,298	516,720	825,262
	Group IV.....	59,091,856	4,758,886	178,046	80,162	1,069	143,386	542,141	312,519	38,688	324,783	446,335
	Group V.....	43,820,418	3,699,505	171,694	64,694	3,246	127,627	434,978	215,186	44,932	266,786	330,897

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.												
1	New York, N. Y.....	\$136,180,316	\$19,057,728	\$245,928	\$45,599		\$283,554		\$850,336		\$145,137	\$658,586
2	Chicago, Ill.....	49,235,189	7,153,879	238,535	64,097	\$40,541	30,546	\$71,286	311,620	\$4,473	221,140	834,494
3	Philadelphia, Pa.....	32,155,664	4,656,905	68,440	24,000		57,059		117,819		81,919	342,576
4	St. Louis, Mo.....	14,428,964	1,636,885	83,743	13,123		14,301		92,226	8,954	19,932	81,921
5	Boston, Mass.....	23,071,643	2,174,808	29,556	1,800	1,608	39,049		47,649		60,503	223,894
6	Cleveland, Ohio.....	12,198,402	1,319,367	38,023	15,644		16,902	18,792	62,324	2,574	35,671	182,990
7	Baltimore, Md.....	10,144,765	1,072,031	45,928	3,200		15,316		17,026	11,074	15,609	115,757
8	Pittsburgh, Pa.....	13,450,034	1,893,608	60,205	30,789		42,869	30,736	75,284	10,660	78,984	202,892
9	Detroit, Mich.....	11,974,391	1,234,851	75,687	21,227		14,642	5,703	59,554	145	95,653	85,603

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.												
10	Los Angeles, Cal. ¹	\$12,453,904	\$1,483,838	\$28,340	\$14,247	\$527	\$11,358	\$23,858	\$91,162	\$7,719	\$36,556	\$216,410
11	Buffalo, N. Y.....	11,122,396	1,191,833	28,520	3,000		5,337	99,386	58,672	801	64,525	92,142
12	San Francisco, Cal.....	11,123,863	1,676,932	73,261	32,573		24,109		37,340		32,667	118,781
13	Milwaukee, Wis.....	8,361,055	844,664	55,392	9,622		5,985	19,918	33,235	2,630	33,443	67,339
14	Cincinnati, Ohio.....	9,718,246	1,332,838	55,688	25,288		20,895	21,264	91,382	9,777	38,197	84,103
15	Newark, N. J.....	9,257,122	1,075,458	29,851	62,362		16,400	15,445	29,531	8,661	18,133	160,667
16	New Orleans, La.....	5,014,820	653,802					74,672	25,576		15,213	36,774
17	Washington, D. C.....	9,285,563	750,482					36,575	39,373		11,766	94,563
18	Minneapolis, Minn.....	6,546,620	700,202	50,727	4,000		10,960	10,002	60,235	1,488	59,669	33,151
19	Seattle, Wash.....	6,519,614	1,032,890	36,013	9,111		9,801	15,743	76,040	19,518	130,832	67,643

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.												
20	Jersey City, N. J.....	\$4,292,780	\$302,805					\$75,733	\$11,627	\$8,480	\$5,642	\$39,250
21	Kansas City, Mo.....	5,346,683	469,162	\$9,115	\$15,822		\$9,128		36,819		10,950	41,046
22	Portland, Oreg.....	4,058,472	288,208					49,037	46,572	1,750	21,340	1,500
23	Indianapolis, Ind.....	4,803,812	168,237	9,120	820		11,445		23,016		16,321	18,473
24	Denver, Colo.....	4,507,261	677,315					39,890	24,756		57,903	55,442
25	Rochester, N. Y.....	4,934,702	330,700	28,052	1,200		11,341		22,697	75	26,279	26,765
26	Providence, R. I.....	4,285,933	306,026	37,727	10,240		9,083		11,850	1,000	38,972	31,771
27	St. Paul, Minn.....	3,628,888	196,223					36,282	21,725	613	18,453	204
28	Louisville, Ky.....	3,468,922	245,291	5,523	5,123		8,337	9,803	2,503	6,558	27,037	
29	Columbus, Ohio.....	3,236,457	238,588	16,084	9,792	\$1,389	6,872	16,074	5,236	11,010	23,131	
30	Oakland, Cal.....	3,372,647	278,514					42,710	22,010	7,597	9,090	27,811
31	Toledo, Ohio.....	2,597,082	226,778	19,364	11,833		6,833		9,049	5,948	6,836	21,019
32	Atlanta, Ga.....	2,498,674	158,412	19,572	11,398		7,583		16,093		1,085	25,188
33	Birmingham, Ala.....	1,485,099	103,663					30,410	11,369	675	2,146	11,169
34	Omaha, Nebr.....	2,329,378	185,809					48,432	18,675	226	4,433	3,223
35	Worcester, Mass.....	3,244,045	155,818	2,414	3,188		9,826		9,472	169	11,029	25,154
36	Richmond, Va.....	2,164,509	266,976	11,763	3,477		6,032		12,883	3,080	12,876	39,573
37	Syracuse, N. Y.....	2,586,873	236,154	15,601	4,252		10,906		14,874		20,800	20,266
38	New Haven, Conn.....	2,386,926	160,020	669	1,450		5,685		12,069		2,251	17,409
39	Memphis, Tenn.....	1,966,289	91,541					24,219	3,120	2,365	12,529	10,396
40	Scranton, Pa.....	1,550,854	137,301	19,844	5,641		7,403		8,394		12,074	9,201
41	Spokane, Wash.....	1,857,082	150,621					34,069	14,054	3,400	15,374	1,766
42	Paterson, N. J.....	1,615,914	92,153	5,400	1,109	997	3,233		4,265		3,039	11,242
43	Fall River, Mass.....	1,883,571	98,794	7,413	1,500		4,842		6,185	350	5,775	21,242
44	Grand Rapids, Mich.....	1,579,865	165,940	14,365		219	2,791		10,159	7,650	19,238	13,804
45	Dayton, Ohio.....	1,732,274	196,570					18,547	8,970	2,442	6,219	16,870
46	Dallas, Tex.....	1,733,427	114,777					24,052	8,277	2,588		19,451
47	San Antonio, Tex.....	1,518,317	105,406					28,159	6,824		2,761	15,595
48	Bridgeport, Conn.....	1,813,752	125,971	1,262	2,850		3,780		8,012		1,598	26,780
49	Nashville, Tenn.....	1,468,628	148,928					38,929	9,288	28,167	6,992	9,348
50	New Bedford, Mass.....	1,786,301	129,394	3,199	4,649		7,521		6,487		18,608	20,107
51	Salt Lake City, Utah.....	1,780,734	164,843					24,167	10,702	650	13,651	8,495
52	Lowell, Mass.....	1,630,664	117,189					17,369	6,094	1,724	13,550	19,923
53	Cambridge, Mass.....	2,221,870	131,536	10,951	2,314		6,327		6,567		5,944	23,740
54	Trenton, N. J.....	1,480,925	112,765					19,306	8,902	2,150	4,416	9,210
55	Hartford, Conn.....	2,328,492	145,654	2,898			4,884		5,400	240	7,927	17,378
56	Houston, Tex.....	1,564,658	138,818					21,927	8,672	2,267	1,896	18,158
57	Tacoma, Wash.....	1,380,265	105,951					22,170	11,739	1,181	19,438	1,288
58	Reading, Pa.....	976,279	89,358					22,578	6,296	1,603	6,536	8,132
59	Youngstown, Ohio.....	1,221,390	157,053	17,316	4,030		5,583		5,677	1,301	4,526	15,355
60	Camden, N. J.....	1,383,748	108,845	15,092	7,402		5,637		7,159		7,396	16,032
61	Albany, N. Y.....	1,797,232	206,890	23,826	1,250		8,280		12,138		17,490	17,191
62	Springfield, Mass.....	2,561,252	121,126	1,772	1,700		5,869		7,087		19,671	19,271
63	Lynn, Mass.....	1,566,015	110,768					19,621	4,640	3,848	6,124	19,524

¹ Data included for county are for fiscal year closing June 30, 1915.

GENERAL TABLES.

201

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

I.—GENERAL GOVERNMENT—continued.														City number.
Executive branch—Continued.														
Financial—Continued.		Legal.		Other general executive offices and accounts.										
Collection of revenue.	Other financial.	Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds.	City planning.	Enter-taining.	Conven-tions and league dues.	All other.	
\$3,597,534	\$1,815,034	\$3,567,418	\$17,623	\$583,219	\$1,668,007	\$1,890,886	\$698,925	\$148,680	\$214,273	\$73,957	\$107,151	\$17,569	\$1,111,589	
1,909,158	1,530,840	1,915,021	4,703	80,022	267,961	1,174,574	472,495	35,885	41,981	33,842	17,729	5,262	475,357	
483,298	34,239	435,569		38,734	412,175	256,212	113,820	13,975	95,521	9,188	34,861	2,920	321,367	
558,985	125,144	612,417	5,563	177,809	440,809	223,924	67,192	68,441	38,408	14,322	21,616	3,658	215,384	
377,689	70,348	341,125		151,700	277,833	151,348	27,574	23,028	19,290	12,249	30,321	2,326	59,010	
268,405	54,463	263,286	7,357	134,954	269,229	84,828	17,844	7,351	19,073	4,356	2,624	3,383	40,471	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$676,745	\$958,914	\$863,446	-----	-----	-----	\$793,592	\$216,526	-----	-----	-----	-----	-----	\$7,383	1
385,203	100,067	526,975	-----	-----	-----	25,768	13,132	-----	-----	\$14,489	\$1,683	\$60	188,485	2
345,732	306,020	189,084	-----	-----	\$56,218	47,806	60,612	\$28,966	-----	3,599	10,476	-----	139,849	3
140,831	-----	58,417	\$4,100	-----	13,200	37,023	-----	-----	\$41,081	3,682	-----	-----	59,652	4
126,529	45,960	60,415	-----	\$40,914	-----	70,506	-----	-----	-----	5,445	3,257	-----	17,846	5
46,590	21,010	41,637	603	-----	51,176	12,381	14,483	6,919	-----	1,310	-----	-----	20,992	6
106,110	11,080	48,445	-----	-----	47,804	15,527	-----	-----	-----	-----	828	4,677	14,998	7
58,533	52,266	97,225	-----	-----	47,553	69,915	29,074	-----	-----	3,857	-----	-----	20,377	8
12,885	34,623	29,377	-----	39,108	52,010	41,789	13,787	-----	-----	1,460	1,485	545	5,775	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$106,674	\$367	\$65,289	-----	\$13,068	\$54,121	\$45,141	\$20,916	-----	-----	\$28,941	\$85	\$23,015	10
51,500	851	52,567	-----	16,181	25,768	24,767	13,132	-----	\$90,121	-----	-----	14,896	11
89,192	-----	46,600	-----	-----	72,698	104,103	22,780	-----	6,400	-----	60	89,274	12
28,283	2,877	28,058	-----	-----	8,754	36,078	6,579	-----	-----	-----	59	18,494	13
40,933	8,813	60,018	-----	-----	79,300	38,046	17,932	\$13,975	-----	-----	-----	-----	14
90,496	5,698	34,771	-----	-----	37,031	-----	5,070	-----	\$9,188	-----	2,000	36,874	15
43,532	1,000	33,742	-----	-----	19,608	-----	-----	-----	-----	-----	105	17,275	16
30,910	4,170	19,629	-----	-----	51,816	-----	13,010	-----	-----	4,420	511	88,162	17
3,207	4,048	27,033	-----	9,485	70,079	8,077	14,101	-----	-----	1,500	100	28,377	18
1,251	6,417	67,064	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$23,343	\$2,122	\$27,573	\$5,563	\$23,037	-----	\$17,123	\$27,808	\$6,770	\$4,095	-----	-----	-----	\$21,158	20
49,896	2,499	42,182	-----	-----	8,047	-----	-----	3,927	-----	-----	-----	-----	69,074	21
-----	-----	37,213	-----	-----	16,514	20,990	-----	-----	-----	-----	-----	-----	-----	22
25,335	6,031	33,841	-----	3,602	21,644	5,989	5,462	-----	-----	\$280	\$5,148	-----	14,545	23
7,818	551	22,975	-----	6,880	4,200	16,036	4,026	12,604	-----	-----	-----	-----	-----	24
-----	-----	19,671	-----	6,333	10,487	38,303	-----	\$15,892	2,390	-----	-----	-----	-----	25
-----	-----	22,045	-----	8,633	5,000	6,915	7,271	6,965	-----	6,700	\$2,124	-----	-----	26
16,149	39,070	25,623	-----	-----	9,429	11,781	-----	10,288	-----	-----	-----	-----	-----	27
25,191	6,854	17,227	-----	-----	15,324	5,943	3,491	4,519	-----	-----	-----	-----	-----	28
24,456	6,648	20,434	-----	-----	23,259	7,351	11,115	4,226	-----	-----	9,424	50	-----	29
16,488	2,655	17,621	-----	-----	8,375	9,346	5,448	5,482	-----	-----	-----	2,528	-----	30
22,961	381	11,588	-----	-----	23,818	-----	-----	-----	-----	-----	100	-----	-----	31
8,650	1,649	10,852	-----	-----	8,850	-----	-----	-----	-----	-----	-----	-----	-----	32
25,613	767	18,670	-----	-----	14,710	-----	-----	-----	-----	-----	-----	-----	-----	33
12,805	7,442	-----	-----	7,184	16,159	-----	644	-----	-----	47	-----	1,973	-----	34
18,316	-----	10,400	-----	-----	8,450	-----	-----	-----	-----	450	65	162	34,863	35
4,123	6,724	13,271	-----	5,704	12,797	12,027	2,789	8,766	-----	3,471	-----	-----	5,339	36
16,155	784	5,497	-----	3,382	5,490	8,996	883	-----	-----	-----	-----	1,041	-----	37
6,249	1,309	14,968	-----	3,900	-----	-----	1,242	-----	-----	-----	-----	1,671	-----	38
34,485	2,974	14,021	-----	-----	2,023	6,815	2,200	-----	341	-----	-----	-----	-----	39
1,480	34	23,632	-----	5,573	14,087	-----	1,638	-----	-----	-----	-----	200	-----	40
10,643	5,324	8,903	-----	1,546	287	6,314	-----	3,200	-----	-----	-----	-----	-----	41
8,436	420	3,259	-----	9,349	6,319	-----	317	-----	-----	-----	-----	583	-----	42
1,850	142	8,238	-----	8,707	23,366	7,039	-----	-----	-----	-----	40	-----	-----	43
15,018	835	10,721	-----	-----	5,909	6,408	3,774	3,928	-----	25	110	50	23,463	44
12,614	-----	8,446	-----	3,760	6,592	-----	-----	-----	-----	-----	-----	3,589	-----	45
16,177	-----	10,588	-----	3,637	6,970	-----	-----	-----	-----	-----	-----	-----	-----	46
10,870	81	4,245	-----	3,068	9,693	5,100	-----	-----	331	-----	-----	438	-----	47
11,450	5,600	14,050	-----	5,484	2,923	-----	-----	-----	-----	69	-----	-----	-----	48
-----	1,032	4,454	-----	13,048	10,902	-----	423	-----	3,953	-----	-----	-----	680	49
16,247	4,543	14,495	-----	-----	27,836	-----	-----	-----	-----	-----	100	-----	9,809	50
-----	1,220	5,352	-----	7,329	5,022	-----	314	-----	3,580	493	-----	1,398	-----	51
9,443	2,485	4,553	-----	7,007	4,628	-----	-----	-----	4,146	-----	357	-----	3,487	52
8,088	507	17,935	-----	8,367	-----	-----	-----	-----	-----	-----	-----	-----	-----	53
15,985	529	7,514	-----	7,335	11,096	-----	-----	-----	81	-----	-----	8,885	-----	54
15,103	88	9,607	-----	-----	24,255	-----	1,626	-----	-----	-----	10	5,588	-----	55
1,083	-----	11,950	-----	5,506	16,435	2,694	1,578	-----	-----	68	75	-----	-----	56
15,239	4,329	8,473	-----	3,742	8,484	-----	567	3,338	-----	2,405	-----	-----	-----	57
12,701	3,588	6,567	-----	-----	3,492	-----	-----	-----	-----	-----	-----	190	-----	58
11,172	330	6,431	-----	-----	4,142	8,482	11,262	1,687	7,995	3,015	-----	300	5,152	59
-----	2,555	7,116	-----	-----	8,482	-----	1,625	-----	-----	925	-----	-----	20	60
16,491	1,214	6,092	-----	7,703	3,280	-----	-----	-----	-----	-----	-----	-----	-----	61
10,987	1,436	6,136	-----	3,852	8,543	-----	-----	-----	3,872	-----	-----	-----	-----	62

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

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

City number.	CITY.	I.—GENERAL GOVERNMENT—continued.								II.—PROTECTION TO PERSON AND PROPERTY.					
		Judicial branch.						Elections.	General government buildings.		Total.	General supervision.	Police department.	Fire department.	
		General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.		Care and maintenance.	Rent of leased buildings.				General conduct of department.	Water.
	Grand total.....	\$5,044,658	\$333,271	\$1,258,965	\$11,331,682	\$509,206	\$2,011,256	\$5,866,711	\$8,165,814	\$31,930	\$132,160,463	\$137,005	\$67,647,508	\$50,873,433	\$2,308,417
	Group I.....	3,767,493	161,524	863,059	9,047,573	408,333	1,507,304	3,697,169	5,233,435	615,975	66,394,553	79,719	38,215,091	21,045,790	117,889
	Group II.....	439,943	115,504	281,758	1,924,769	91,816	470,079	863,024	1,146,712	119,231	18,885,080	820	8,434,851	8,220,967	290,591
	Group III.....	429,893	37,461	64,581	308,953	5,457	27,763	639,859	950,264	24,803	24,666,019	31,450	11,392,902	11,340,272	652,593
	Group IV.....	236,103	8,002	35,113	25,155	2,044	1,719	311,932	500,047	27,802	13,283,162	20,228	5,823,270	6,126,098	678,090
	Group V.....	171,226	10,780	14,454	25,232	1,556	4,391	254,727	335,356	44,119	8,931,649	4,783	3,781,394	4,140,366	569,254

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$2,405,716	.....	\$449,575	\$4,893,554	\$159,242	\$383,135	\$1,274,282	\$3,183,173	\$543,280	\$28,931,077	.....	\$16,434,626	\$9,091,863	\$117,889
2	Chicago, Ill.....	596,203	.....	96,104	1,240,845	82,843	479,138	800,726	594,117	5,261	12,157,427	.....	7,458,179	3,224,586	.....
3	Philadelphia, Pa.....	232,614	.....	92,695	1,085,514	66,445	170,778	668,181	416,994	23,509	6,776,527	.....	4,532,835	1,453,967	.....
4	St. Louis, Mo.....	19,090	\$89,484	42,645	350,863	25,488	102,518	200,662	133,229	.....	3,710,357	\$9,678	2,183,003	1,202,275	.....
5	Boston, Mass.....	194,128	.....	44,449	482,449	23,104	168,472	168,005	303,625	5,645	4,734,813	.....	2,546,042	1,840,760	.....
6	Cleveland, Ohio.....	127,214	351	46,722	225,213	5,152	20,368	129,506	204,820	.....	2,097,311	.....	1,054,814	898,395	.....
7	Baltimore, Md.....	58,589	.....	10,031	192,685	9,006	21,479	197,430	199,189	.....	2,451,908	.....	1,347,340	979,964	.....
8	Pittsburgh, Pa.....	82,987	31,047	47,590	333,580	25,688	85,011	154,534	182,684	29,138	2,610,342	70,041	1,102,610	1,104,344	.....
9	Detroit, Mich.....	30,952	40,642	33,448	242,790	11,371	66,405	105,793	105,590	8,902	2,924,791	.....	1,535,552	1,149,636	.....

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$58,586	\$49,825	\$5,328	\$238,602	\$6,456	\$66,127	\$147,991	\$115,189	\$12,940	\$2,090,437	.....	\$822,982	\$889,251	.....
11	Buffalo, N. Y.....	71,207	841	25,580	179,623	5,179	16,016	130,375	111,709	9,637	2,547,363	.....	1,149,772	1,049,402	\$82,495
12	San Francisco, Cal.....	30,163	\$3,923	.....	322,795	20,185	62,683	279,537	137,798	42,010	3,423,992	.....	1,506,532	1,532,618	131,884
13	Milwaukee, Wis.....	23,860	715	96,550	164,494	12,289	61,694	30,346	95,152	2,518	1,546,374	\$820	675,276	705,630	8,676
14	Cincinnati, Ohio.....	78,484	3,553	37,887	197,448	14,004	64,998	165,931	136,966	27,978	1,847,127	.....	888,638	801,507	.....
15	Newark, N. J.....	21,606	.....	49,045	161,550	4,869	37,032	124,613	156,666	.....	1,847,971	.....	1,050,326	694,380	.....
16	New Orleans, La.....	49,043	.....	.....	123,621	10,400	66,113	8,311	104,002	.....	1,118,389	.....	440,422	533,613	.....
17	Washington, D. C.....	59,141	.....	43,258	220,339	6,210	.....	.....	79,407	3,811	1,959,641	.....	978,473	698,456	.....
18	Minneapolis, Minn.....	38,040	439	24,110	120,692	5,675	48,063	29,199	90,224	.....	1,067,647	.....	404,562	555,379	.....
19	Seattle, Wash.....	9,511	26,708	.....	193,605	6,549	47,353	46,721	119,539	20,337	1,436,134	.....	519,546	765,735	67,546

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$14,359	.....	\$18,746	.....	.....	.....	\$2,407	\$44,893	.....	\$1,281,649	.....	\$769,099	\$478,009	.....
21	Kansas City, Mo.....	18,090	.....	.....	\$1,160	.....	.....	78,532	77,673	.....	1,186,170	.....	597,360	521,917	.....
22	Portland, Oreg.....	8,398	.....	.....	.....	.....	.....	18,574	22,774	.....	932,176	.....	365,001	539,141	\$392
23	Indianapolis, Ind.....	13,721	.....	.....	.....	.....	.....	19,814	19,814	.....	1,125,857	\$10,285	615,092	425,828	146,653
24	Denver, Colo.....	16,659	.....	.....	250,842	\$1,851	\$23,173	37,623	46,990	.....	733,553	2,342	289,481	302,677	75,939
25	Rochester, N. Y.....	27,746	.....	.....	.....	.....	.....	66,171	35,284	.....	1,061,164	.....	496,873	532,070	.....
26	Providence, R. I.....	2,108	.....	10,311	.....	.....	.....	25,687	33,924	\$275	1,096,502	.....	547,937	472,636	21,453
27	St. Paul, Minn.....	21,844	.....	.....	.....	.....	.....	491	30,938	.....	862,834	4,625	346,740	406,600	67,798
28	Louisville, Ky.....	25,262	.....	.....	6,713	.....	.....	2,155	33,937	.....	872,476	.....	460,272	384,083	.....
29	Columbus, Ohio.....	11,350	\$11,891	.....	.....	.....	.....	36,032	8,553	2,625	662,133	.....	277,247	353,104	.....
30	Oakland, Cal.....	12,147	.....	.....	.....	.....	.....	.....	50,186	.....	740,541	.....	307,145	346,321	38,577
31	Toledo, Ohio.....	5,885	10,751	.....	.....	.....	.....	39,028	5,615	16,647	587,230	.....	262,002	308,063	.....
32	Atlanta, Ga.....	5,592	.....	.....	.....	.....	.....	2,139	10,634	.....	602,671	.....	293,203	272,770	.....
33	Birmingham, Ala.....	6,441	.....	.....	.....	.....	.....	777	10,675	.....	436,656	.....	174,527	185,648	48,500
34	Omaha, Nebr.....	6,897	.....	.....	.....	.....	.....	17,057	26,986	.....	658,573	.....	210,575	301,709	106,989
35	Worcester, Mass.....	.....	.....	.....	.....	.....	.....	16,160	32,172	.....	595,017	.....	291,846	283,335	.....
36	Richmond, Va.....	11,372	.....	.....	37,408	3,606	2,670	7,676	41,484	.....	540,206	.....	233,897	253,483	.....
37	Syracuse, N. Y.....	24,420	.....	.....	.....	.....	.....	20,879	20,125	.....	509,990	.....	240,254	250,830	.....
38	New Haven, Conn.....	41,440	.....	1,700	.....	.....	1,370	19,101	14,633	.....	525,701	.....	247,319	248,743	348
39	Memphis, Tenn.....	6,847	500	.....	.....	.....	.....	2,696	546	.....	471,180	.....	234,897	212,561	.....
40	Scranton, Pa.....	1,300	.....	.....	.....	.....	.....	.....	10,585	.....	315,672	4,444	141,845	133,798	14,876
41	Spokane, Wash.....	3,654	.....	.....	.....	.....	.....	8,700	22,293	667	346,966	.....	127,076	185,182	13,000
42	Paterson, N. J.....	4,564	.....	6,155	.....	.....	.....	991	14,941	.....	438,354	.....	193,569	192,142	44,760
43	Fall River, Mass.....	.....	.....	.....	.....	.....	.....	10,267	12,467	.....	373,263	.....	194,811	172,153	.....
44	Grand Rapids, Mich.....	8,388	6,654	.....	11,583	.....	.....	7,002	14,705	.....	441,525	.....	173,437	234,226	.....
45	Dayton, Ohio.....	33,408	.....	.....	.....	.....	.....	32,947	5,425	1,500	338,652	.....	162,372	162,733	.....
46	Dallas, Tex.....	5,362	.....	.....	.....	.....	.....	3,316	16,730	.....	426,546	.....	176,235	197,590	.....
47	San Antonio, Tex.....	4,298	.....	.....	.....	.....	.....	3,327	6,350	720	408,151	.....	183,184	165,799	35,001
48	Bridgeport, Conn.....	14,570	.....	1,700	.....	.....	.....	15,594	16,019	.....	482,260	.....	207,453	230,926	.....
49	Nashville, Tenn.....	3,101	.....	.....	1,187	.....	.....	2,980	9,270	.....	349,336	.....	172,083	155,894	.....
50	New Bedford, Mass.....	.....	.....	.....	.....	.....	.....	9,424	24,907	.....	379,393	.....	203,089	158,344	.....
51	Salt Lake City, Utah.....	15,061	.....	.....	.....	.....	.....	6,555	12,432	.....	274,880	.....	142,582	113,553	.....
52	Lowell, Mass.....	.....	.....	.....	.....	.....	.....	14,146	20,482	.....	364,774	.....	161,030	187,176	.....
53	Cambridge, Mass.....	.....	.....	.....	.....	.....	.....	17,888	21,049	.....	403,068	.....	199,129	161,745	.....
54	Trenton, N. J.....	5,752	.....	6,171	.....	.....	.....	8,169	18,533	.....	330,337	9,774	175,662	165,896	.....
55	Hartford, Conn.....	9,301	7,665	.....	.....	.....	.....	11,074	25,768	1,144	533,557	.....	259,845	268,663	2,952
56	Houston, Tex.....	4,622	.....	.....	.....	.....	.....	4,019	20,937	.....	385,454	.....	173,165	174,097	.....
57	Tacoma, Wash.....	2,391	.....	.....	.....	.....	.....	1,106	7,912	.....	310,291	.....	112,509	178,446	2,178
58	Reading, Pa.....	.....	.....	.....	.....	.....	.....	4,286	183,179	.....	183,179	.....	100,117	70,184	.....
59	Youngstown, Ohio.....	20,323	.....	.....	.....	.....	.....	28,418	16,459	225	262,490	.....	131,040	118,506	.....
60	Camden, N. J.....	4,200	.....	5,472	.....	.....	.....	1,164	17,853	.....	359,384	.....	190,882	148,672	.....
61	Albany, N. Y.....	9,004	.....	14,326	.....	.....	.....	36,565	17,129	1,000	507,655	.....	237,103	249,855	.....
62	Springfield, Mass.....	.....	.....	.....	.....	.....	.....	12,119	25,301	.....	620,391	.....	268,282	286,978	49,275
63	Lynn, Mass.....	.....	.....	.....	.....	.....	.....	10,613	11,570	.....	307,964	.....	138,755	145,267	.....

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.															
Militia and armories.	Register of deeds and mortgages.	Inspection service.							Other protection to person and property.						
		Total.	Buildings.	Plumb- ing.	Weights and meas- ures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Hu- mane socie- ties.	Pounds.	Exam- ining plumb- ers and en- gineers.	Em- ploy- ment agen- cies.	All other.
\$1,085,326	\$2,043,046	\$5,297,720	\$2,155,845	\$603,661	\$583,244	\$600,826	\$156,629	\$1,188,315	\$2,768,005	\$954,376	\$298,570	\$251,422	\$62,794	\$72,611	\$1,128,232
753,653	1,551,256	3,214,349	1,378,130	146,904	265,278	279,760	114,406	1,029,871	1,388,808	488,412	167,963	46,089	31,404	8,290	644,048
193,191	407,920	652,327	299,013	124,637	91,733	54,732	17,328	61,886	682,410	248,263	63,905	37,728	13,073	26,448	292,935
69,928	74,821	776,954	251,447	165,062	111,920	139,893	19,276	59,388	327,069	89,073	37,064	85,415	5,809	17,917	91,791
18,552	9,049	382,542	123,566	87,359	64,901	75,601	5,538	25,577	225,385	70,473	16,964	47,732	7,168	9,116	73,932
17,999	.....	271,518	73,689	79,899	46,412	59,840	83	11,595	146,335	58,155	12,674	33,858	5,340	10,842	25,466

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$635,334	\$578,478	\$1,643,932	\$763,022	\$58,084	\$64,464	\$130,018	\$29,250	\$787,196	\$428,955	\$146,534	\$128,980	\$3,616	\$298,359
361,361	556,295	179,203	179,203	58,084	38,674	132,785	47,531	132,785	427,006	278	278	24,168	230,937
47,088	266,277	239,604	85,030	15,861	83,087	22,469	25	49,018	236,756	191,403	15,820	.....	25,133
27,375	72,810	134,732	65,526	15,861	15,298	11,975	25	26,079	80,374	69,394	56	6,113	4,811
20,220	74,836	236,308	141,864	.....	27,393	67,049	.....	.....	16,647	.....	3,032	3,448	10,167
.....	36,047	91,516	26,065	12,757	7,340	23,931	.....	21,453	16,509	.....	8,331	.....	3,938
1,188	.....	102,383	62,380	22,418	11,700	5,797	.....	5,797	21,031	.....	11,000	.....	10,031
49,048	74,322	80,607	27,973	23,384	16,920	12,480	6,042	2,805	119,470	78,081	3,498	10,668	25,973
2,500	87,125	89,920	27,067	14,400	322	34,307	9,089	4,735	40,058	.....	1,787	172	36,699

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$320	\$76,855	\$101,621	\$52,239	.....	\$2,367	\$17,213	\$5,418	\$21,384	\$198,875	\$43,155	\$15,615	\$5,984	\$17,357	\$116,764
93,587	39,149	65,159	19,208	\$20,130	11,590	10,732	3,267	13,964	64,814	93,194	9,550	\$6,407	.....	46,383
.....	64,623	67,035	28,035	11,100	10,732	10,800	1,800	5,418	113,078	.....	11,297	.....	8,587	12
.....	27,845	65,788	23,948	19,708	10,268	6,325	.....	6,541	62,343	51,641	1,986	4,596	3,720	2,880
9,400	38,118	53,145	41,718	.....	6,927	.....	.....	4,500	56,319	.....	14,179	775	39,379	14
650	27,994	69,334	36,570	9,892	20,038	.....	.....	2,836	5,287	.....	4,000	.....	1,287	.....
774	49,724	70,349	20,501	36,971	3,477	7,580	.....	1,840	23,507	.....	18,514	249	4,744	16
79,038	30,785	67,893	34,168	10,739	14,316	.....	.....	2,556	119,084	60,273	4,997	1,291	52,323	17
10,925	30,870	50,254	28,716	5,451	7,420	5,850	.....	2,947	9,657	.....	5,075	4	4,548	18
.....	15,922	37,909	13,860	5,646	7,002	6,990	3,841	.....	29,476	.....	972	6,741	4,082	17,681

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$4,838	.....	\$21,680	\$11,191	\$7,800	\$1,706	.....	\$3,890	\$4,123	.....	\$4,022	.....	\$100	.....	.....
.....	.....	53,618	13,677	11,757	3,414	\$10,369	\$5,789	13,275	.....	8,744	.....	.....	\$4,531	20
.....	.....	34,698	10,665	10,749	3,220	9,737	.....	12,044	.....	4,457	.....	.....	4,688	21
.....	.....	21,326	10,945	2,708	7,673	.....	.....	6,693	.....	2,024	.....	.....	5,609	22
.....	\$26,472	32,022	7,094	4,840	1,342	5,806	5,025	4,620	.....	2,763	.....	440	1,417	24
.....	.....	20,691	5,994	7,540	7,157	.....	.....	11,530	.....	720	.....	1,646	9,164	25
.....	14,992	29,610	12,650	9,534	6,336	.....	890	9,872	.....	7,679	.....	.....	2,193	26
4,000	.....	16,161	5,890	1,381	6,660	.....	2,230	24,910	\$22,744	1,200	968	.....	.....	27
.....	.....	21,514	6,397	2,700	2,164	2,700	7,553	6,607	.....	20	3,455	688	2,444	28
.....	.....	23,964	17,395	.....	3,324	.....	3,245	7,818	.....	900	2,525	481	3,012	29
.....	.....	30,466	11,649	6,985	.....	11,832	.....	18,032	12,032	.....	6,000	.....	.....	30
.....	.....	16,693	8,662	.....	5,701	2,330	.....	472	.....	.....	.....	447	25	31
10,094	.....	18,654	8,171	5,280	1,607	3,596	.....	2,950	.....	.....	.....	.....	2,950	32
.....	.....	20,837	8,238	7,400	1,259	3,940	.....	7,144	.....	950	6,194	.....	.....	33
.....	.....	32,670	11,400	4,356	3,201	7,227	4,301	6,630	.....	.....	4,140	605	1,835	34
.....	.....	17,729	3,092	4,200	5,192	4,045	.....	1,200	.....	726	705	.....	.....	21
22,746	.....	23,287	11,100	2,800	1,532	7,855	.....	6,793	.....	500	1,800	139	3,755	35
.....	.....	12,410	6,944	2,843	2,268	.....	355	6,496	.....	5,156	.....	380	960	37
.....	13,873	12,634	5,564	2,336	1,825	1,500	109	2,784	.....	.....	1,320	288	1,176	38
.....	.....	21,415	5,291	3,832	2,654	5,854	1,737	2,307	.....	.....	2,007	.....	300	39
.....	.....	10,222	3,051	1,805	1,883	.....	3,483	10,387	4,722	.....	2,065	40	3,560	40
.....	.....	15,024	2,052	3,362	2,502	4,958	1,790	6,684	.....	4,325	.....	2,195	164	41
.....	.....	5,975	2,365	2,813	797	.....	.....	1,908	.....	183	1,725	.....	.....	42
259	.....	5,495	500	1,860	1,750	1,385	.....	545	.....	.....	.....	.....	545	43
18,000	.....	11,114	4,873	5,133	1,108	.....	.....	7,748	.....	.....	2,212	431	5,105	44
.....	.....	7,573	1,501	4,286	1,780	.....	.....	5,954	2,484	1,205	1,090	.....	1,175	45
2,000	.....	15,723	4,710	4,546	1,450	5,017	.....	35,298	7,440	.....	1,272	.....	25,154	46
.....	.....	12,990	3,553	4,005	1,080	3,250	.....	8,277	.....	.....	6,161	.....	2,116	47
.....	10,984	9,060	6,329	.....	2,731	.....	.....	3,837	.....	.....	2,000	.....	1,837	48
.....	.....	11,556	3,183	3,703	1,779	1,375	772	9,823	.....	7,192	2,631	.....	.....	49
1,289	.....	16,269	4,631	3,115	2,004	6,519	.....	402	.....	.....	1,033	.....	402	50
.....	.....	16,399	3,344	3,694	1,540	3,980	.....	2,346	.....	1,315	.....	.....	.....	51
4,597	.....	11,316	1,780	1,250	3,373	2,791	.....	15,431	.....	.....	.....	.....	650	52
1,390	.....	15,597	3,700	2,400	5,206	3,142	.....	2,581	14,282	.....	.....	1,099	50	53
.....	.....	6,299	2,788	1,730	1,781	.....	.....	.....	.....	.....	2,381	.....	200	54
.....	8,500	12,419	5,887	3,500	3,032	.....	.....	1,178	.....	.....	958	.....	220	55
.....	.....	9,783	1,500	1,200	2,580	3,040	.....	28,109	17,565	.....	1,989	979	7,596	56
.....	.....	8,104	2,345	2,232	1,265	.....	1,652	9,054	.....	3,142	2,023	2,936	953	57
.....	.....	11,936	2,119	2,794	1,268	4,219	1,536	942	.....	.....	942	.....	.....	58
.....	.....	10,667	3,095	4,029	743	2,800	.....	2,277	.....	1,983	294	.....	.....	59
8,147	.....	3,963	2,620	1,584	.....	.....	.....	11,683	7,804	1,000	772	.....	2,107	60
18,874	.....	9,747	4,002	3,125	.....	.....	.....	3,823	.....	3,252	.....	571	.....	61
772	.....	22,036	19,217	2,434	385	.....	.....	48	.....	.....	.....	.....	48	62
1,262	.....	21,327	2,700	1,912	3,134	13,581	.....	1,353	.....	.....	1,103	.....	250	63

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

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

City number.	CITY.	III.—CONSERVATION OF HEALTH.										IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	
		Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.			Conservation of child life.		Food regulation and inspection.		Total.	Sewers and sewage disposal.
					Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.		
	Grand total.....	\$13,922,389	\$3,146,456	\$325,368	\$3,265,609	\$2,881,753	\$756,896	\$1,137,687	\$1,018,747	\$551,128	\$838,745	\$47,374,904	\$7,607,310
	Group I.....	7,463,560	1,628,264	177,162	1,717,933	1,788,884	162,648	436,054	904,137	268,633	354,500	24,452,205	3,557,611
	Group II.....	2,218,331	418,253	54,972	653,995	350,000	283,353	226,305	40,796	54,113	136,539	6,248,048	1,202,192
	Group III.....	2,312,270	498,215	62,561	607,380	390,189	155,830	257,905	36,750	125,777	187,663	8,641,986	1,298,957
	Group IV.....	1,128,278	339,738	25,274	166,316	224,216	81,897	122,402	28,947	63,776	75,712	4,902,783	911,228
	Group V.....	794,950	261,981	16,399	119,960	128,464	73,168	95,021	8,117	38,609	54,031	3,131,582	727,322

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$3,159,696	\$1,012,511	\$62,808	\$206,124	\$1,004,888	.....	\$3,500	\$656,111	.....	\$213,654	\$9,644,763	\$1,042,182
2	Chicago, Ill.....	1,279,297	229,526	31,632	498,258	166,283	.....	96,622	102,660	\$90,382	63,714	4,620,529	898,350
3	Philadelphia, Pa.....	582,568	50,706	12,476	386,861	86,463	.....	79,547	39,951	26,564	.....	2,381,465	182,657
4	St. Louis, Mo.....	230,203	27,411	3,940	107,156	30,578	.....	35,958	.....	20,360	4,800	1,107,031	238,768
5	Boston, Mass.....	684,094	106,333	37,464	392,431	10,571	31,341	49,249	11,560	29,296	15,829	2,114,917	422,349
6	Cleveland, Ohio.....	484,686	5,714	2,254	278,462	33,209	7,564	38,957	47,021	25,565	45,940	1,019,307	93,974
7	Baltimore, Md.....	225,726	104,783	4,380	28,819	56,933	.....	6,000	.....	12,072	12,739	1,239,847	342,127
8	Pittsburgh, Pa.....	362,018	39,793	9,099	41,474	58,408	48,053	67,387	35,894	35,326	23,624	822,354	67,423
9	Detroit, Mich.....	460,272	51,627	13,109	165,234	91,631	38,649	58,634	10,900	26,068	4,500	1,301,972	279,781

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$133,439	\$21,961	\$2,760	\$14,277	\$20,380	.....	\$40,834	.....	\$14,748	\$18,479	\$667,893	\$67,691
11	Buffalo, N. Y.....	482,243	65,859	2,326	153,142	166,057	\$18,561	42,456	\$9,214	12,671	11,757	714,675	42,461
12	San Francisco, Cal.....	195,612	59,227	4,080	29,738	46,467	3,000	17,520	.....	6,600	28,990	524,267	148,603
13	Milwaukee, Wis.....	200,626	14,730	13,756	70,667	38,037	.....	19,720	18,150	2,858	22,608	654,096	117,907
14	Cincinnati, Ohio.....	200,794	18,433	2,763	116,113	26,777	.....	16,203	.....	6,833	13,682	473,314	51,751
15	Newark, N. J.....	376,308	128,750	4,745	40,528	.....	180,197	32,696	7,792	.....	3,600	603,165	104,200
16	New Orleans, La.....	195,540	7,216	18,666	2,000	7,472	38,029	4,660	3,000	.....	29,607	805,833	374,869
17	Washington, D. C.....	156,039	52,637	.....	52,446	31,791	7,789	10,741	.....	735	.....	693,601	174,760
18	Minneapolis, Minn.....	107,688	20,499	4,382	45,630	5,107	692	25,479	.....	2,899	3,100	384,658	72,627
19	Seattle, Wash.....	207,142	31,046	1,514	129,654	7,912	7,085	16,096	2,640	6,569	4,726	494,346	47,323

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$68,757	\$36,822	.....	.....	\$5,445	.....	\$30,387	.....	\$6,103	.....	\$295,124	\$18,769
21	Kansas City, Mo.....	104,801	29,716	\$1,620	\$50,839	.....	\$5,530	.....	.....	\$9,840	\$7,256	309,902	5,519
22	Portland, Ore.....	38,430	11,014	900	.....	2,159	5,247	3,417	.....	11,178	4,618	362,121	67,834
23	Indianapolis, Ind.....	63,367	20,370	.....	876	3,146	.....	11,705	\$6,999	2,871	7,400	295,022	24,764
24	Denver, Colo.....	91,343	13,979	1,200	21,010	23,471	12,302	2,434	.....	5,314	11,633	159,649	27,064
25	Rochester, N. Y.....	71,510	22,137	2,041	55	25,023	.....	16,803	1,911	1,200	2,340	688,706	14,890
26	Providence, R. I.....	160,417	14,411	11,251	25,348	70,297	10,441	12,083	4,558	12,028	.....	334,832	159,677
27	St. Paul, Minn.....	64,185	15,446	.....	24,189	.....	.....	9,688	.....	4,857	2,280	275,361	68,353
28	Louisville, Ky.....	125,430	8,491	900	92,248	9,180	.....	3,240	1,600	1,600	.....	332,651	26,129
29	Columbus, Ohio.....	48,526	11,267	.....	6,489	4,190	5,056	.....	.....	21,624	.....	364,076	61,696
30	Oakland, Cal.....	57,867	12,891	.....	.....	620	15,573	400	7,548	20,835	175,240	27,996	.....
31	Toledo, Ohio.....	90,966	10,332	.....	.....	9,548	10,369	9,908	1,850	2,213	6,746	249,679	15,467
32	Atlanta, Ga.....	93,937	12,671	.....	53,380	12,926	5,360	.....	4,600	4,600	313,134	31,684	.....
33	Birmingham, Ala.....	15,970	3,867	.....	2,900	1,410	.....	.....	375	.....	7,418	122,104	6,116
34	Omaha, Nebr.....	41,848	10,200	.....	.....	17,377	5,563	.....	.....	2,400	6,308	147,708	20,796
35	Worcester, Mass.....	93,524	9,206	2,200	36,369	32,712	3,496	3,942	780	2,603	2,216	224,540	93,631
36	Richmond, Va.....	40,979	14,445	1,350	13,164	1,171	1,711	191	3,227	4,557	1,163	232,671	19,347
37	Syracuse, N. Y.....	70,456	28,838	1,400	4,629	15,551	.....	12,738	700	2,600	4,000	251,785	22,209
38	New Haven, Conn.....	47,083	10,983	7,362	12,415	857	2,968	7,998	.....	1,200	3,300	120,989	25,041
39	Memphis, Tenn.....	41,466	18,248	.....	7,206	.....	3,743	9,052	.....	1,673	1,644	162,072	65,231
40	Scranton, Pa.....	16,798	4,076	.....	.....	594	465	7,336	.....	1,327	3,000	133,564	20,985
41	Spokane, Wash.....	32,204	7,960	1,157	.....	10,640	2,999	4,428	.....	2,253	2,767	112,791	14,719
42	Faterson, N. J.....	24,738	5,832	599	21,688	5,209	.....	1,510	.....	.....	.....	119,049	16,179
43	Fall River, Mass.....	69,908	9,167	2,073	45,213	7,059	.....	2,853	.....	1,543	2,000	102,634	2,354
44	Grand Rapids, Mich.....	44,130	9,773	.....	18,337	5,005	.....	5,651	1,656	3,708	.....	113,817	15,870
45	Dayton, Ohio.....	26,393	10,382	600	.....	4,630	.....	3,760	.....	1,800	5,251	127,209	19,967
46	Dallas, Tex.....	20,175	1,532	1,380	386	6,871	4,206	.....	1,100	.....	4,700	201,837	6,277
47	San Antonio, Tex.....	28,029	8,788	744	.....	.....	6,840	1,409	.....	3,073	7,214	158,726	21,803
48	Bridgeport, Conn.....	44,143	6,792	1,474	8,707	4,315	864	18,381	1,800	.....	2,110	168,804	24,874
49	Nashville, Tenn.....	29,136	9,103	.....	3,806	2,380	.....	4,442	4,023	1,080	4,800	94,818	3,213
50	New Bedford, Mass.....	67,165	13,449	2,415	39,575	12,477	8,500	7,525	1,167	952	1,105	161,808	30,023
51	Salt Lake City, Utah.....	37,149	13,659	.....	.....	1,664	2,835	.....	1,130	3,482	8,507	162,694	19,742
52	Lowell, Mass.....	27,745	5,164	842	2,178	7,261	7,952	800	.....	2,559	989	137,764	14,843
53	Cambridge, Mass.....	77,618	8,547	1,104	30,047	8,650	10,418	4,533	1,805	2,422	4,092	257,387	66,478
54	Trenton, N. J.....	46,643	5,972	1,200	23,735	3,641	159	5,866	.....	1,964	1,586	113,588	15,198
55	Hartford, Conn.....	72,751	13,936	.....	10,048	29,775	1,015	3,593	.....	2,494	1,900	179,448	19,135
56	Houston, Tex.....	19,885	4,959	413	.....	1,664	2,835	3,500	.....	2,375	1,720	151,662	43,860
57	Tacoma, Wash.....	17,472	3,342	825	.....	3,989	2,699	3,884	.....	1,427	1,306	69,616	18,871
58	Reading, Pa.....	21,349	4,307	750	.....	2,000	5,892	4,851	.....	.....	3,649	106,358	43,068
59	Youngstown, Ohio.....	13,348	3,058	.....	.....	5,333	.....	2,459	.....	.....	2,496	80,641	10,331
60	Camden, N. J.....	18,461	5,571	.....	.....	3,915	2,399	5,136	.....	.....	1,440	81,007	21,566
61	Albany, N. Y.....	36,141	12,740	4,083	613	5,893	3,393	6,300	.....	2,139	1,080	153,892	22,136
62	Springfield, Mass.....	54,024	6,185	1,823	24,034	6,958	466	9,416	.....	2,612	1,500	204,791	25,016
63	Lynn, Mass.....	56,003	8,647	855	28,494	11,657	.....	2,408	.....	2,942	1,000	120,913	19,767

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.
assigned to each, see page 19. For a text discussion of this table, see page 81.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS—continued.				V.—HIGHWAYS.									City number.
Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.	Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	
\$34,403,219	\$2,921,672	\$178,940	\$2,173,763	\$63,864,106	\$1,360,719	\$23,588,193	\$6,251,163	\$2,916,825	\$2,127,648	\$23,836,986	\$469,166	\$3,013,406	
18,427,961	1,443,040	48,561	975,032	25,671,315	573,639	9,437,346	2,856,412	467,478	1,360,956	9,805,251	191,949	978,284	1
4,007,338	559,651	24,611	352,256	11,707,431	226,894	4,899,316	1,400,845	623,764	218,837	3,512,552	67,733	757,490	2
6,324,958	537,293	48,183	432,995	13,815,288	257,293	4,996,999	1,252,136	992,995	317,279	4,983,875	191,116	833,595	3
3,453,777	265,391	33,816	238,571	6,919,939	170,923	2,357,939	417,476	346,276	121,384	3,165,551	9,043	331,347	4
2,009,185	116,297	13,769	175,309	5,750,133	131,970	2,206,593	324,294	486,312	109,192	2,369,757	9,325	112,690	5

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$3,503,692	\$548,700	.....	\$238,889	\$9,814,173	\$234,465	\$4,144,316	\$1,028,870	.....	\$905,044	\$3,601,478	.....	.....	1
2,910,820	.....	.....	259,659	3,360,911	73,237	998,219	657,012	.....	142,850	1,280,111	.....	.....	2
2,114,763	.....	.....	81,065	3,488,119	121,167	1,133,406	123,543	854,776	50,644	1,936,183	20,845	47,555	3
1,735,534	80,298	89,847	75,584	1,608,216	.....	568,753	55,646	255,795	19,579	678,434	.....	92,009	4
1,167,855	439,008	21,019	64,066	2,151,846	55,268	594,372	404,148	139,745	248,487	705,696	.....	1,130	5
514,670	310,206	.....	100,457	1,238,545	.....	415,467	233,467	236	18,000	352,449	44,809	174,171	6
741,561	95,597	15,185	45,376	1,357,833	22,352	411,750	32,920	12,500	3,072	522,175	81,384	271,680	7
675,975	631	5,509	82,816	1,714,622	58,015	773,475	237,659	.....	9,841	619,856	.....	113,776	8
997,091	.....	.....	25,100	877,050	9,135	395,588	85,147	4,436	63,439	208,809	.....	113,446	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$559,535	.....	\$4,186	\$36,481	\$2,136,026	\$10,854	\$1,459,255	\$66,784	\$81,917	.....	\$176,889	.....	\$40,327	10
548,209	\$96,611	.....	27,594	1,529,421	22,197	420,519	164,036	6,084	\$87,310	630,605	\$7,540	291,180	11
350,831	.....	1,256	23,577	1,211,393	5,700	672,612	21,153	.....	.....	453,446	.....	68,482	12
264,659	399,591	.....	101,939	896,095	19,800	215,896	180,502	136,774	34,443	235,910	38,573	4,197	13
377,487	.....	7,931	36,125	1,930,589	.....	611,285	714,756	47,217	14,316	386,193	.....	156,822	14
455,529	.....	4,498	38,938	752,800	.....	321,258	59,185	26,994	23,330	265,775	.....	56,258	15
409,504	.....	.....	21,460	622,413	10,280	235,399	53,697	56,071	.....	266,966	.....	.....	16
498,112	.....	12,206	20,523	1,092,549	75,727	450,280	56,389	19,430	9,531	383,336	.....	87,803	17
233,552	37,829	.....	20,650	985,514	31,926	242,643	58,407	249,327	49,854	304,303	108	48,941	18
391,920	25,620	4,514	24,969	580,631	50,410	270,160	25,936	.....	.....	199,124	21,512	13,480	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$248,444	\$1,220		\$26,671	\$317,300		\$142,726	\$2,934		\$164,809		\$6,831	20	
233,073		\$960	10,350	562,519		334,997	2,502	\$12,257	185,738		27,025	21	
264,961	21,248		8,080	553,912	\$19,740	157,075	26,326		180,984	\$156,261	13,526	22	
199,755	48,783	4,296	17,404	1,194,670		165,794	443,298	40,536	154,695		390,347	23	
116,072	7,035	1,710	7,668	607,923	7,350	298,179	5,985	77,323	211,847		7,239	24	
540,047	22,279	3,180	8,312	649,845	3,200	78,119	77,247	46,986	\$70,274	360,637	13,382	25	
146,462		9,960	18,533	636,543	1,092	304,507	38,642	11,578	7,828	249,206	8,329	15,361	26
172,107	4,046		30,855	671,295	19,166	183,268	23,182	117,267		249,168		79,254	27
292,049			14,473	349,523	6,300	154,024	8,875	38,547		141,461		310	28
241,198	46,100		15,082	569,533		443,932	44,408			41,636		39,557	29
118,508	21,558		7,178	401,428	26,493	128,066	25,313	35,633	23,176	146,356	135	16,256	30
219,507		4,744	9,961	228,689		95,130	44,610	591	10,663	73,967		4,328	31
253,769	19,815		7,066	300,955	12,939	129,865	17,915			128,534		12,202	32
95,510	4,094		16,384	157,832	5,679	74,684	9,334	5,822		54,684		7,679	33
114,071		160	12,681	275,849		97,957	19,136			161,022	7,734		34
127,727	2,309		873	465,501	13,977	181,507	17,632	51,176	13,024	187,230		955	35
189,232	5,389		18,603	185,821		76,713	24,758			45,984	11,657		36
208,294	13,975		7,307	337,417		68,809	36,889	53,340	24,731	153,588			37
83,663	2,345		9,940	271,170	4,400	94,407	27,803	34,128	12,277	94,759		3,396	38
35,281	53,116		18,444	350,161	12,952	129,131	20,534	22,622		164,912			39
101,479	10,101	99	900	149,366	1,957	71,664	3,982			63,137		8,626	40
83,757	10,005	792	2,918	216,729		32,051	15,317	22,681		68,465		77,215	41
84,663	10,759	723	6,725	108,450		14,489	3,889	8,349	2,793	78,030			42
95,732		2,384	2,044	283,213	10,600	139,687	5,981	21,879	1,432	101,600		2,134	43
80,130			8,808	157,103		69,459	4,418	32,496	4,698	44,167	1,875		44
42,603	10,463		4,156	215,515	2,734	29,407	14,416	16,610	4	116,880		35,484	45
180,896	4,076	1,472	9,116	255,920	4,166	139,638		15,750		87,761		8,705	46
119,344	2,090	304	15,185	160,563	4,180	67,827	6,801	31,282		47,534		2,919	47
108,803	51,606		3,821	218,306		71,109	34,360	30,000	794	78,934		3,109	48
80,630	418		10,557	234,622	4,720	119,560	4,628	36,636		62,175		6,903	49
131,785				218,541	7,422	32,900	39,173	21,582	2,620	108,858		5,986	50
118,410	7,915	3,557	13,070	189,019	9,473	60,533	5,162	32,177	8,540	67,272		5,862	51
115,935		5,395	1,591	238,945	6,217	72,652	1,011	34,379	12,921	111,254		511	52
197,274			3,635	279,049	7,309	95,492	53,013	39,233	12,854	71,088			53
95,140			3,250	130,381	2,540	44,166	230	3,810	1,701	75,222	234	2,478	54
137,762		7,467	15,064	245,267	13,080	62,378	22,743	35,392	27,223	83,982		469	55
97,495	1,779		8,423	215,919	13,129	86,013	26,915	4,973	27,454	50,136	4,072	3,227	56
38,696		980	1,069	129,969	3,046	82,866	42,755	1,102			200		57
29,099	31,287		2,304	166,658		75,077				87,897		3,694	58
64,920	7,614		7,976	77,192		27,687	2,138			42,994		4,373	59
26,567	31,614		1,260	148,790	15,010	41,484	3,257			84,967	619	3,453	60
95,954	7,098		28,704	170,944		28,221	6,068		7,230	126,554		2,868	61
159,245	10,764		9,766	301,727	13,383	83,088	17,348	31,796	11,775	122,209		17,128	62
29,289	65,794		6,033	215,174	4,979	96,208	21,208	24,062	6,558	61,332		827	63

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY.

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

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.							
		Total.	General supervision.	Charities.				Hospitals.	
				Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.
	Grand total.....	\$43,274,019	\$770,607	\$4,757,483	\$6,157,816	\$7,442,171	\$2,006,271	\$11,804,838	\$2,528,222
	Group I.....	26,454,193	448,041	1,953,210	3,616,752	5,639,617	1,829,393	6,586,202	1,388,015
	Group II.....	7,596,363	88,822	624,593	1,078,183	994,338	90,225	1,991,910	979,794
	Group III.....	5,190,668	116,720	1,044,215	880,294	369,677	79,533	1,925,806	108,901
	Group IV.....	2,249,052	82,610	608,216	371,677	258,585	28,881	654,551	27,462
	Group V.....	1,813,738	43,414	527,249	210,910	179,954	8,739	646,369	24,050

GROUP I.—CITIES HAVING A POPULATION OF 800,000 AND OVER IN 1916.

1	New York, N. Y.....	\$12,651,957	\$266,863	\$299,777	\$1,232,365	\$3,843,368	\$1,699,989	\$3,672,266	.....
2	Chicago, Ill.....	8,082,625	.....	432,140	495,212	211,820	46,450	855,749	\$18,579
3	Philadelphia, Pa.....	8,564,217	39,600	171,371	800,717	1,128,950	1,200	399,277	743,697
4	St. Louis, Mo.....	1,013,115	.....	84,081	112,058	44,727	9,561	298,296	255,254
5	Boston, Mass.....	2,384,623	85,439	657,860	234,313	114,313	27,689	793,382	.....
6	Cleveland, Ohio.....	1,009,446	4,423	80,462	199,834	71,428	31,923	302,268	87,747
7	Baltimore, Md.....	763,125	12,821	12,653	253,599	23,059	4,091	79,689	175,001
8	Pittsburgh, Pa.....	1,018,181	28,286	32,785	428,693	104,741	.....	2,475	112,186
9	Detroit, Mich.....	957,004	13,709	181,101	138,961	97,211	8,890	182,900	26,251

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$573,694	\$15,800	\$168,240	\$64,684	\$25,426	\$672	\$210,643	\$2,352
11	Buffalo, N. Y.....	893,014	32,119	80,397	348,584	172,712	36,855	21,287	.....
12	San Francisco, Cal.....	1,088,294	7,836	220,885	316,726	.....	.....	368,000	3,008
13	Milwaukee, Wis.....	877,972	6,730	121,129	138,625	111,868	.....	115,848	198,368
14	Cincinnati, Ohio.....	790,178	6,145	97,201	109,553	76,436	5,082	334,548	22,129
15	Newark, N. J.....	927,754	.....	59,203	60,793	17,348	5,442	265,830	318,004
16	New Orleans, La.....	199,855	1,328	7,540	45,317	32,007	148	13,000	17,319
17	Washington, D. C.....	1,555,313	21,454	20,342	49,784	177,353	10,144	393,078	414,352
18	Minneapolis, Minn.....	337,235	5,158	7,105	10,651	31,609	13,262	195,501	4,322
19	Seattle, Wash.....	323,059	.....	55,600	28,327	31,853	18,620	76,123	.....

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$140,383	\$4,887	\$17,783	.....	.....	.....	\$117,738	.....
21	Kansas City, Mo.....	348,391	.....	22,261	.....	.....	\$5,144	231,641	.....
22	Portland, Oreg.....	86,915	.....	55,029	.....	\$4,350	5,036	3,202	.....
23	Indianapolis, Ind.....	180,499	.....	25,980	.....	.....	.....	153,518	.....
24	Denver, Colo.....	252,953	.....	37,013	\$24,858	10,132	9,733	91,225	\$33,210
25	Rochester, N. Y.....	334,199	16,071	102,868	59,486	61,477	.....	73,670	.....
26	Providence, R. I.....	228,321	8,668	23,499	125,666	2,000	.....	68,500	.....
27	St. Paul, Minn.....	132,166	4,948	11,731	.....	15,513	.....	59,142	.....
28	Louisville, Ky.....	312,106	.....	10,123	27,502	28,625	863	149,488	.....
29	Columbus, Ohio.....	58,305	.....	23,206	.....	5,096	.....	.....	.....
30	Oakland, Cal.....	32,301	.....	10,583	.....	.....	3,659	.....	.....
31	Toledo, Ohio.....	70,347	.....	5,042	.....	1,450	18,383	7,251	.....
32	Atlanta, Ga.....	223,141	3,009	29,827	7,700	5,100	1,400	143,374	.....
33	Birmingham, Ala.....	42,757	.....	3,886	938	3,100	2,351	1,575	.....
34	Omaha, Nebr.....	1,479	.....	.....	.....	.....	.....	.....	.....
35	Worcester, Mass.....	315,672	.....	51,630	45,024	22,992	.....	193,250	.....
36	Richmond, Va.....	155,591	.....	20,041	61,037	1,900	1,200	62,005	2,054
37	Syracuse, N. Y.....	258,020	16,697	42,516	80,927	59,749	972	68,211	5,155
38	New Haven, Conn.....	125,071	4,989	10,155	62,792	5,995	5,035	6,065	29,555
39	Memphis, Tenn.....	139,623	.....	14,958	.....	.....	1,151	103,549	.....
40	Scranton, Pa.....	500	.....	.....	500	.....	.....	.....	.....
41	Spokane, Wash.....	49,238	.....	12,223	1,125	4,422	1,820	5,808	.....
42	Paterson, N. J.....	62,995	.....	11,878	25,900	.....	.....	25,211	.....
43	Fall River, Mass.....	199,314	4,974	85,844	49,333	6,518	.....	82,161	.....
44	Grand Rapids, Mich.....	41,573	.....	28,788	.....	.....	.....	5,687	.....
45	Dayton, Ohio.....	85,665	.....	11,239	.....	.....	2,756	54,000	.....
46	Dallas, Tex.....	71,406	.....	8,651	.....	.....	1,170	53,907	.....
47	San Antonio, Tex.....	34,949	.....	1,059	.....	.....	.....	21,780	.....
48	Bridgeport, Conn.....	115,584	5,572	29,728	25,754	.....	1,821	57,011	13,698
49	Nashville, Tenn.....	68,316	.....	5,474	.....	.....	.....	47,032	.....
50	New Bedford, Mass.....	150,258	7,763	66,791	42,156	22,767	.....	10,453	.....
51	Salt Lake City, Utah.....	20,351	.....	.....	.....	.....	.....	2,989	.....
52	Lowell, Mass.....	129,665	9,071	20,924	68,786	25,933	2,478	.....	.....
53	Cambridge, Mass.....	155,091	6,693	54,105	41,797	38,969	.....	6,610	.....
54	Trenton, N. J.....	37,769	.....	22,373	14,833	883	.....	.....	.....
55	Hartford, Conn.....	124,555	6,772	11,622	82,830	780	2,315	2,079	25,250
56	Houston, Tex.....	40,921	.....	9,087	.....	4,450	.....	12,068	.....
57	Tacoma, Wash.....	22,920	.....	1,080	.....	500	1,000	.....	.....
58	Reading, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....
59	Youngstown, Ohio.....	33,482	.....	13,865	.....	.....	.....	10,765	.....
60	Camden, N. J.....	24,682	100	12,723	.....	1,100	1,974	6,800	.....
61	Albany, N. Y.....	59,594	5,199	13,400	.....	5,854	5,084	29,242	.....
62	Springfield, Mass.....	84,340	5,770	20,040	33,517	16,578	4,137	3,491	.....
63	Lynn, Mass.....	126,720	5,249	85,335	18,127	12,965	.....	2,622	.....

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued.			VII.—EDUCATION.			VIII.—RECREATION.								City number.
Corrections.			Total.	Schools.	Libraries.	Total.	Educational recreation.			General recreation.				
Institutions for adults.	Institutions for minors.	Probation boards and officers.					Museums and art galleries.	Zoological collections.	Conservatories.	Music and entertainments.	Celebrations.	Baths and bathing beaches.	Athletics and playgrounds.	
\$5,722,097	\$1,467,633	\$577,881	\$193,823,865	\$186,026,196	\$7,796,669	\$21,637,097	\$1,342,682	\$784,979	\$256,039	\$584,377	\$300,360	\$859,147	\$2,502,902	
3,707,934	909,347	375,682	83,252,941	84,622,233	3,630,708	11,300,083	1,059,418	496,742	157,427	229,593	120,722	579,362	1,270,649	
1,193,301	373,485	151,717	26,413,200	25,249,866	1,163,334	3,195,337	205,850	167,503	63,853	114,061	32,680	55,930	385,498	
485,807	147,089	32,626	38,447,045	36,938,106	1,508,939	4,059,077	72,158	103,859	27,657	173,751	87,256	91,869	492,771	
185,881	20,587	11,402	23,090,442	22,233,235	807,207	1,804,664	3,902	18,629	5,222	40,110	29,396	85,832	202,845	
149,474	17,125	6,454	17,620,237	16,931,756	688,481	1,277,936	1,354	18,246	1,880	26,862	30,306	46,154	151,139	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$1,617,329	456,713	\$410,764	\$161,898	\$42,281,321	\$40,877,547	\$1,403,774	\$3,535,114	\$692,266	\$292,373	\$48,592	\$34,166	\$99,701	\$149,117	1
515,657	52,720	7,728	8,015,303	7,735,404	282,899	2,446,953	117,408	47,060	72,764	35,767	61	166,268	431,856	2
78,205	94,869	36,064	4,152,435	3,630,938	518,492	1,310,307	171,299	52,999	62,999	45,063	28,023	29,712	174,728	3
314,069	80,911	106,627	6,321,914	5,901,769	420,145	1,495,612	46,774	15,642	19,871	2,500	44,063	44,795	4	
								13,628	535	13,062	46,483	163,683	178,743	5
170,327	71,218	19,616	4,172,846	3,850,284	322,562	393,415			10,355	9,475	35,629	1,805	13,571	6
72,716	119,866	6,000	2,337,199	2,238,899	98,300	496,750			7,314	15,603	20,122	2,122	23,151	7
211,706	55,965	19,394	4,153,067	3,828,167	324,900	499,123		5,374	28,994	52,204	10,257	4,877		8
267,692	23,034	18,355	3,416,729	3,226,833	189,896	532,022		26,297	18,377	6,846	900	683	39,378	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$49,243	\$15,519	\$22,025	\$4,683,589	\$4,516,979	\$166,610	\$344,377	\$18,011	\$8,211		\$844	\$3,632	\$1,264	\$73,208	10
150,703	20,588	27,769	2,971,509	2,849,585	122,004	445,335	47,157	12,849		12,176	1,547		50,547	11
107,879	31,893	36,187	2,290,321	2,210,992	79,329	419,770	15,777	12,119	7,355	21,080	3,000		55,532	12
144,713	21,004	19,732	2,553,542	2,412,055	143,487	383,236	85,678	18,478		24,393	4,530	10,360	12,169	13
64,974	68,359	15,763	2,575,628	2,453,385	122,243	199,029			10,584	9,339	510	1,416	20,310	14
117,576	71,545	11,954	3,123,436	2,974,349	149,087	402,974	15,000			19,781	15,842		117,638	15
69,645	10,551		1,232,852	1,232,873	33,779	110,080	6,601	1,337		1,833	3,449	1,540	16,663	16
373,838	89,050	5,918	2,392,715	2,327,910	64,805	456,421		95,412	2,330			2,767	13,663	17
46,831	10,339	12,359	2,548,108	2,399,238	148,810	254,190	17,626	1,767		19,420	370	13,733	17,051	18
68,899	44,637		2,003,640	1,872,480	133,180	179,913		7,330	5,300	5,215			17,344	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

			\$1,634,329	\$1,582,096	\$52,233	\$113,891			\$3,421	\$500		\$7,560	20
\$80,007		\$9,138	2,035,640	1,926,137	79,503	316,367	\$3,696	\$10,623	4,414			12,720	21
15,739	\$3,050		1,647,560	1,647,560		131,655	308	5,729	12,388	709	2,650	12,240	22
37,203	8,935	1,034	1,457,430	1,413,056	54,374	184,561	3,000	1,118		198		64,364	23
			1,522,688	1,468,038	54,550	337,341	21,072	6,000	\$5,250	31,600	1,300	15,250	24
19,227		1,600	1,479,209	1,423,968	55,341	260,366	3,209	2,479		18,777	750	51,231	25
			1,279,525	1,245,015	34,510	142,634	5,596	3,341		2,998	3,230	16,245	26
40,832			1,153,390	1,071,476	81,914	185,936	3,485	300	6,500	14,335	4,389	18,081	27
37,980	57,535		1,080,068	990,996	69,082	108,217					400	4,459	28
28,438		1,505	1,215,124	1,180,860	34,264	33,679				204	448	14,052	29
18,079			1,499,735	1,381,116	88,619	180,010	9,143	1,592	6,497	5,341		60,145	30
32,221			1,056,845	1,031,241	25,304	48,104	121	3,421	1,651	100	600	8,369	31
32,731			676,658	652,224	24,434	72,606		5,034	3,719			2,799	32
30,232	875		543,820	528,720	14,800	24,625		2,128				4,966	33
1,479			891,197	868,084	28,113	87,533		2,079	2,415	2,357	4,899	5,627	34
	2,878		1,217,527	1,146,124	71,403	105,809		445		1,262	3,241	18,340	35
4,579	2,975		622,491	621,291	1,200	92,548			4,000	25,250	1,646	10,549	36
		4,393	784,231	726,453	37,823	74,180	7,500	2,422	1,834	3,199	2,616	5,676	37
		3,434	982,259	914,478	37,781	92,251		917	1,500	1,697	1,474	7,239	38
	19,965		577,689	546,784	30,905	120,758		23,711	5,679		228	9,572	39
			698,987	680,418	18,569	32,442	6,851	3,093				7,233	40
11,909	12,171	200	822,256	789,673	32,583	72,496		3,155	5,766		3,252	9,149	41
			683,671	654,633	29,038	39,170				1,008	2,463	2,222	42
	454		683,060	646,929	36,131	29,702				1,379		2,346	43
3,598			825,792	782,829	42,963	78,414	5,829	2,024	1,531	438		9,722	44
17,670			641,583	599,643	41,940	37,255	838		3,226		1,775	7,091	45
7,078	600		576,391	564,582	10,809	52,771		4,827	4,666	160		9,636	46
12,110			552,532	551,333	1,149	67,189		2,519	7,049	125	1,115	201	47
8,342	3,963	3,505	567,325	540,824	26,501	67,470			3,000	1,709		2,750	48
			454,092	437,825	16,267	75,561	100		4,057			1,929	49
	339		570,376	534,856	35,520	42,261		2,494		1,097	2,328	3,867	50
8,302	7,260	1,800	853,075	830,012	23,063	61,542		963	3,017	2,332		8,602	51
	2,473		804,701	482,449	22,252	32,094			976	5,848		1,700	52
	7,017		734,882	696,094	38,788	102,119				2,840	4,842	7,956	53
			644,337	621,071	23,266	31,462		1,958	1,764	2,222		6,717	54
		2,928	854,559	828,059	26,500	106,094			3,533	2,480	18	15,617	55
	5,577		554,967	545,621	9,346	31,725		658	18,901	2,191		105	56
9,739	9,245		827,247	804,149	33,098	74,762		6,299	4,465	728		2,800	57
11,035			872,687	855,142	17,545	30,243						2,609	58
8,862			544,379	537,108	17,271	28,351					785		59
2,255		808	594,911	581,391	13,530	19,962				1,141	826	8,726	60
	807		511,671	493,171	18,500	98,276	1,500		2,470	3,582		19,636	61
			980,822	890,837	69,985	93,544		6,125		418	1,994	13,564	62
	1,392		476,977	448,810	28,167	81,351			726	4,721	613		63

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF THE GENERAL DEPARTMENTS, BY

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

City number.	CITY.	VIII.—RECREATION—continued.								IX.—MISCELLANEOUS.	
		Parks and trees.							Quasi productive park enterprises.	Total.	Soldiers' relief and burial.
		General expenses.	Park highways.	Park police.	Park lighting.	Park areas and buildings.	Trees in streets.	Undistributed park expenses.			
	Grand total.....	\$1,347,036	\$728,210	\$1,022,355	\$704,120	\$9,214,995	\$808,333	\$753,725	\$427,837	\$2,459,547	\$1,168,701
	Group I.....	635,375	371,893	573,564	408,545	4,608,961	259,526	319,936	217,765	1,356,268	480,605
	Group II.....	194,780	130,943	196,573	87,233	1,180,769	154,570	135,683	99,411	320,689	151,095
	Group III.....	291,025	139,856	159,213	111,749	1,835,540	156,041	220,459	95,873	383,329	290,890
	Group IV.....	128,623	60,049	73,191	68,113	940,388	72,442	63,384	2,538	169,359	116,504
	Group V.....	87,233	25,459	19,514	28,180	649,347	165,754	14,258	12,250	229,702	149,607

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$271,537				\$1,835,606	\$111,756			\$203,546	\$110,705
2	Chicago, Ill.....	108,578	\$100,389	\$238,177	\$190,974	875,298	5,035		\$57,318	100,392	40,646
3	Philadelphia, Pa.....	104,052	40,698	168,735	53,496	88,543	32,903	\$319,636		587,975	9,000
4	St. Louis, Mo.....	20,248	61,460	25,531	41,519	230,863	36,891			42,388	
5	Boston, Mass.....	48,450	58,382	36,400	31,456	899,408	5,975			269,001	227,737
6	Cleveland, Ohio.....	18,417	11,864	31,668	22,257	138,732	19,740		63,789	81,056	61,230
7	Baltimore, Md.....	21,929	25,963	35,880	32,832	235,334	15,871			13,659	
8	Pittsburgh, Pa.....	20,435	54,412	30,942	21,564	145,910	5,054			20,937	8,531
9	Detroit, Mich.....	21,729	18,730	6,531	14,747	159,267	26,211		96,638	37,224	22,756

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$12,799			\$2,488	\$148,501		\$75,419		\$119,285	\$3,794
11	Buffalo, N. Y.....	15,812	\$49,294	\$10,020	8,560	133,875	\$65,414			39,491	31,361
12	San Francisco, Cal.....	16,788	13,942	31,896	2,500	209,302			30,469	5,750	4,550
13	Milwaukee, Wis.....	5,932		28,601	11,213	120,197		60,269	1,426	31,408	31,024
14	Cincinnati, Ohio.....	17,853	946	7,813	9,988	120,270				69,646	48,850
15	Newark, N. J.....	34,483	29,913	32,822	1,558	111,293	24,616			4,244	1,630
16	New Orleans, La.....	8,096	2,373	15,393	7,573	45,102	6,301		178	8,412	500
17	Washington, D. C.....	35,275		35,450	21,643	172,296	55,063			7,442	7,442
18	Minneapolis, Minn.....	21,863	18,426	25,903	15,544	85,272	3,174		62,941	7,382	21
19	Seattle, Wash.....	25,874	18,054	8,580	6,168	81,651			4,397	27,829	21,920

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$4,026	\$11,460			\$51,386	\$35,538			\$1,438	
21	Kansas City, Mo.....	48,898	32,572	\$12,960	\$3,816	102,707	8,548	\$56,921	\$168	403	
22	Portland, Oreg.....	13,602	1,821		3,269	78,930				297	
23	Indianapolis, Ind.....	18,260	11,392	6,525	17,126	48,538	2,076	11,964		24,666	
24	Denver, Colo.....	29,306	6,323	12,000	9,084	175,000	1,432		5,226	18,322	
25	Rochester, N. Y.....		1,971	2,520	9,892	142,440	10,166			23,259	\$22,017
26	Providence, R. I.....	4,172	4,494		5,854	75,338	1,949	6,983	8,085	1,435	1,420
27	St. Paul, Minn.....	4,651	6,100	6,815	940	69,220	3,291		31,968	2,610	
28	Louisville, Ky.....	2,100		20,015	8,009	73,243				1,267	
29	Columbus, Ohio.....	2,385			1,810	14,698		582		722	
30	Oakland, Cal.....	8,397	3,000	1,065	2,865	69,399			12,536	1,161	
31	Toledo, Ohio.....	5,750	4,272	1,260	1,710	14,318	3,650	2,982		959	
32	Atlanta, Ga.....	3,579	929	6,480	448	47,018			1,580	3,826	
33	Birmingham, Ala.....	1,800				12,630	3,103			6,073	
34	Omaha, Nebr.....	6,050		1,920	2,293	16,992		39,160			
35	Worcester, Mass.....	6,744			1,416	47,520	22,586		2,609	39,353	39,346
36	Richmond, Va.....			3,384		49,365				8,402	
37	Syracuse, N. Y.....			4,368		329		45,836		20,625	20,369
38	New Haven, Conn.....	3,847	4,073	6,142	1,781	25,919	17,585	20,077		677	
39	Memphis, Tenn.....	10,662	2,169			68,737				2,690	
40	Scranton, Pa.....	5,165			1,093	6,254		2,753		1,697	
41	Spokane, Wash.....	7,847	3,111		1,087	34,469		2,466	2,194		
42	Paterson, N. J.....	2,400		3,450	840	22,667	2,493			119	
43	Fall River, Mass.....	3,312		3,575	153	15,217	3,720			20,421	19,993
44	Grand Rapids, Mich.....	6,190	1,585	1,245	158	37,571	8,519		3,532	278	
45	Dayton, Ohio.....	1,326			1,480	19,167			2,352	391	
46	Dallas, Tex.....	2,715	2,000	12,789	3,212	12,786				1,500	
47	San Antonio, Tex.....	1,829		3,893	53	24,823		15,577			
48	Bridgeport, Conn.....	4,378	4,674	585	1,663	32,409	2,500	3,797		1,227	1,227
49	Nashville, Tenn.....	6,833	4,878	15,447	10,571	31,446				160	
50	New Bedford, Mass.....	5,364	45	3,952	682	17,193	5,539			40,249	40,249
51	Salt Lake City, Utah.....	7,831	700	3,600	594	34,354				1,256	
52	Lowell, Mass.....	1,932	326		1,100	10,896	9,296			37,409	37,409
53	Cambridge, Mass.....	3,987	4,549	2,000	5,805	70,140				33,115	32,974
54	Trenton, N. J.....	1,010			428	17,373				445	
55	Hartford, Conn.....	13,989	3,458	9,128	4,275	46,430			7,261	2,816	
56	Houston, Tex.....	1,834	11		227	7,085		169		5,731	
57	Tacoma, Wash.....	14,067	2,844	3,932	607	24,673			17,542	5	
58	Reading, Pa.....	1,974		2,400	1,738	21,931				5	
59	Youngstown, Ohio.....	2,524		2,213	567	18,850			800	439	
60	Camden, N. J.....	942			171	8,156				1,721	59
61	Albany, N. Y.....	8,001	12,460	2,470	3,994	63,519				4,017	4,000
62	Springfield, Mass.....	9,436	9,139	3,045	715	15,464	14,150	11,172		22,894	22,894
63	Lynn, Mass.....	2,340			427	58,960				49,348	49,133

GENERAL TABLES.

209

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

IX.—MISCELLANEOUS—continued.			X.—GENERAL.									City number.
Administration of—		Other miscellaneous.	Total.	Pensions and gratuities for—						Judgments and losses.	Undistributed expenses.	
Public trust funds.	Investment funds.			Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.			
\$636,941	\$125,166	\$508,739	\$16,879,710	\$11,089,158	\$4,950,038	\$3,326,876	\$2,052,313	\$99,703	\$660,228	\$1,432,029	\$4,358,523	
578,460	88,923	208,280	11,285,978	8,181,777	3,774,277	2,095,727	1,602,600	96,807	612,366	565,224	2,538,977	
22,928	10,708	136,158	2,107,060	1,301,749	514,346	581,056	205,145	1,202	1,202	304,409	500,902	
19,926	14,875	57,638	2,130,595	1,086,655	445,939	432,816	180,862	2,342	24,696	243,681	800,259	
9,093	4,939	38,823	785,391	342,879	139,539	152,615	40,472	334	9,919	209,462	233,050	
6,534	5,721	67,840	570,686	176,098	75,937	64,662	23,234	220	12,045	109,253	285,335	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$1,673	.....	\$91,168	\$6,700,941	\$5,270,357	\$2,451,512	\$1,331,769	\$979,007	\$87,407	\$420,662	\$255,990	\$1,174,504	1
14,017	\$44,976	753	1,621,129	1,308,666	773,462	322,626	206,019	.....	6,559	83,916	231,547	2
518,826	25	60,624	733,158	199,071	60,165	165	137,241	.....	1,500	71,333	518,754	3
49,948	63	1,377	274,497	46,196	.....	46,196	.....	.....	.....	15,462	212,829	4
1,273	31,721	8,360	739,925	645,891	166,981	164,283	133,375	2,634	178,618	47,667	46,367	5
1,217	11,002	7,607	382,423	272,345	116,142	114,081	35,356	6,766	.....	38,849	71,229	6
996	373	12,299	186,697	123,577	64,993	31,575	31,749	.....	260	5,212	52,898	7
10	763	355,752	126,279	126,279	42,610	32,079	45,823	.....	4,767	31,065	198,408	8
.....	.....	14,468	232,476	184,395	97,412	52,953	34,030	.....	.....	15,730	32,351	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$600	.....	\$900	\$113,991	\$221,326	\$32,671	\$21,293	\$11,373	.....	.....	\$12,623	\$176,032	10
6,228	382	1,520	307,247	222,148	77,810	105,519	105,519	\$38,819	.....	83,891	1,208	11
1,200	.....	.....	287,032	214,376	182,093	112,253	112,253	.....	.....	17,032	55,674	12
384	.....	.....	171,142	110,478	33,852	69,918	69,918	6,708	.....	33,490	27,174	13
8,480	6,392	5,924	299,083	219,212	83,893	65,679	65,650	69,650	.....	40,849	39,022	14
1,379	1,235	.....	143,012	112,490	32,474	53,560	25,254	.....	\$1,202	.....	30,522	15
2,281	56	5,575	70,532	70,532	19,399	31,999	19,257	.....	.....	177	.....	16
.....	.....	.....	221,390	147,660	98,387	49,273	.....	.....	.....	110	73,590	17
2,376	.....	4,932	153,996	134,477	24,467	86,553	45,457	.....	.....	74	17,445	18
.....	1,743	4,166	232,030	35,582	20,683	14,899	.....	.....	.....	116,113	30,335	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$1,438	.....	.....	\$137,104	\$118,688	\$70,689	\$47,999	.....	.....	.....	\$16,109	\$18,416	20
405	.....	.....	43,326	6,228	.....	6,228	.....	.....	.....	1,432	20,989	21
299	.....	88	97,193	7,505	1,841	5,744	.....	.....	.....	23,458	85,261	22
1,132	.....	23,534	109,503	78,346	31,016	25,025	22,305	.....	.....	14,254	7,699	23
10,401	.....	7,921	106,374	44,726	16,160	16,966	12,600	.....	.....	.....	47,364	24
1,242	.....	.....	135,742	89,533	26,779	45,296	17,458	.....	.....	6,160	40,049	25
.....	815	.....	99,759	72,591	28,645	34,354	9,592	.....	.....	11,165	16,002	26
303	2,007	300	105,118	41,459	17,131	11,424	12,904	.....	.....	16,566	47,093	27
997	270	.....	61,893	24,379	17,753	17,126	.....	.....	.....	13,473	13,541	28
722	.....	.....	45,771	37,131	16,811	11,435	8,885	.....	.....	2,809	5,831	29
.....	.....	1,161	35,850	20,521	9,162	8,470	775	.....	\$2,114	2,399	12,930	30
615	344	.....	77,767	62,836	28,103	23,709	6,021	.....	.....	14,931	.....	31
.....	.....	3,826	53,334	12,612	6,850	3,175	431	\$560	1,496	10,325	30,397	32
.....	3,668	2,405	31,819	.....	.....	.....	.....	.....	.....	540	31,309	33
.....	.....	.....	39,332	30,045	9,469	835	19,691	.....	.....	1,258	8,079	34
6	1	.....	31,284	21,389	13,464	3,441	1,110	.....	3,374	6,913	2,982	35
51	.....	8,351	18,924	5,770	5,770	.....	.....	.....	.....	675	12,479	36
156	.....	.....	63,465	47,701	17,655	19,937	10,109	.....	.....	8,817	6,947	37
153	24	500	88,705	39,539	21,871	10,766	6,902	.....	.....	5,739	43,427	38
.....	39	2,651	9,119	.....	.....	.....	.....	.....	.....	3,636	5,483	39
265	1,432	.....	64,627	9,732	3,200	200	6,332	.....	.....	3,604	51,291	40
79	40	.....	53,781	11,527	6,076	5,451	.....	.....	.....	15,509	26,445	41
.....	428	.....	37,215	31,200	10,390	20,348	462	.....	.....	307	5,708	42
.....	278	.....	23,362	2,976	2,460	516	.....	.....	.....	17,141	3,245	43
.....	.....	.....	11,293	6,378	1,959	4,419	.....	.....	.....	1,671	3,244	44
391	.....	.....	63,011	29,861	10,384	11,940	7,537	.....	.....	2,187	30,993	45
.....	1,509	.....	12,795	535	.....	.....	.....	.....	.....	327	11,933	46
.....	.....	.....	12,772	.....	.....	.....	.....	.....	.....	1,000	11,772	47
.....	.....	150	32,682	15,954	2,761	11,281	.....	.....	1,912	3,718	13,010	48
.....	.....	.....	13,569	6,533	4,295	2,243	.....	.....	.....	4,709	2,322	49
.....	.....	.....	6,856	1,341	.....	.....	.....	.....	1,341	4,121	1,394	50
.....	1,194	62	15,925	1,811	.....	300	1,511	.....	.....	1,335	12,776	51
17	.....	124	40,378	13,992	7,796	4,722	.....	352	1,122	6,873	19,513	52
136	.....	309	48,007	41,817	8,599	12,034	11,752	.....	9,432	2,042	4,148	53
.....	.....	.....	13,208	5,467	.....	7,741	.....	.....	.....	.....	.....	54
68	2,748	.....	33,781	20,943	8,097	11,065	1,781	.....	.....	392	12,446	55
.....	909	4,822	19,679	.....	.....	.....	.....	.....	.....	250	10,399	56
.....	.....	.....	12,032	8,588	3,155	5,430	.....	.....	.....	1,647	1,797	57
5	.....	.....	6,442	4,915	.....	.....	4,915	.....	.....	.....	1,527	58
439	.....	.....	23,815	19,514	9,178	8,050	2,586	.....	.....	2,433	1,568	59
184	1,478	.....	26,315	23,973	5,522	15,651	.....	500	2,300	252	2,090	60
17	.....	.....	45,162	29,603	9,135	8,048	.....	.....	.....	4,867	13,632	61
200	.....	.....	97,593	6,911	2,896	2,945	.....	.....	1,070	3,503	87,174	62
215	.....	.....	21,799	15,479	6,697	3,452	2,500	830	.....	4,736	3,584	63

66412°—17—14

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

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

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.			Executive branch.				
				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.
64	Des Moines, Iowa.....	\$1,573,761	\$82,797				\$21,086	\$8,186	\$200	\$1,862	\$2,109
65	Fort Worth, Tex.....	889,952	65,908				27,197	5,064		542	3,880
66	Lawrence, Mass.....	1,312,286	69,079				15,349	4,271	2,127	7,609	8,971
67	Kansas City, Kans.....	1,064,795	75,431				25,897	3,901	851	4,656	4,324
68	Yonkers, N. Y.....	2,281,084	240,004	\$26,657	\$4,643		\$11,678	16,730		21,154	17,552
69	Schenectady, N. Y.....	1,393,361	127,432	12,807	1,200		5,942	10,765		13,281	14,077
70	Wilmington, Del.....	940,175	92,466	5,256	1,965		3,096	3,058		4,375	12,787
71	Duluth, Minn.....	1,333,613	137,937					3,631	1,717	9,948	19,574
72	Oklahoma City, Okla.....	798,305	66,816					5,246	1,320	8,237	4,928
73	Norfolk, Va.....	1,276,281	137,711	3,457	8,856		3,692	7,770	500	7,905	14,457
74	Elizabeth, N. J.....	1,015,523	86,941	2,887	2,669		2,145	15,230	1,200	4,300	15,283
75	Somerville, Mass.....	1,357,828	78,177	2,517	5,074		4,710	3,818	1,487	4,817	12,400
76	Waterbury, Conn.....	1,242,488	99,416	3,664	8,800		4,483	9,132		1,001	12,696
77	St. Joseph, Mo.....	957,979	73,896	1,609	3,000		4,320	9,102		6,702	10,444
78	Utica, N. Y.....	1,190,634	107,040	9,976	1,100		4,893	8,748		11,617	12,067
79	Akron, Ohio.....	1,136,016	96,232	4,290	2,961	\$100	4,051	6,638	1,356	1,842	12,271
80	Troy, N. Y.....	1,282,952	126,758	11,866	960		5,543	11,616		9,959	8,782
81	Manchester, N. H.....	979,560	74,111	5,271	400		4,132	4,008		3,312	11,770
82	Hoboken, N. J.....	1,244,544	124,358					22,490	3,420	1,225	12,577
83	Wilkes-Barre, Pa.....	878,500	67,774					14,348	3,109	486	7,875
84	Fort Wayne, Ind.....	889,184	42,251	4,190	1,000		3,000	4,431	3,770	2,440	2,340
85	Erie, Pa.....	843,744	74,251					19,297	2,011	3,503	5,108
86	Jacksonville, Fla.....	1,062,087	86,697	10,557	7,140		5,035	4,627	1,000	7,160	9,975
87	Evansville, Ind.....	808,399	41,866	3,000	3,730		4,000	9,606		3,800	1,475
88	East St. Louis, Ill.....	807,391	89,721	3,117	3,451		7,146	6,433		9,062	6,954
89	Harrisburg, Pa.....	831,474	69,010					16,181	1,560		3,424
90	Peoria, Ill.....	1,096,543	85,721	4,621	4,510		4,184	4,113	185	3,000	2,841
91	Passaic, N. J.....	773,532	68,697					13,992	2,902	1,008	1,598
92	Savannah, Ga.....	936,850	68,413	5,200	5,258		9,043	4,841		9,824	6,226
93	Bayonne, N. J.....	1,063,170	89,163					13,887		4,341	5,217
94	Wichita, Kans.....	618,690	47,022					14,994	1,595	1,750	2,938
95	South Bend, Ind.....	697,654	35,946	2,094	1,120	790	3,025	4,458		2,439	500
96	Johnstown, Pa.....	643,197	62,127					14,683	2,512		8,282
97	Brockton, Mass.....	1,102,736	72,776	358	975		2,952	3,436		5,291	13,148
98	Sacramento, Cal.....	1,243,798	106,209					29,225	6,422		10,569
99	Terre Haute, Ind.....	808,408	48,930	2,167	1,653		3,859	4,038		9,702	542
100	Holyoke, Mass.....	1,074,595	75,020	1,746	800		3,925	4,456		5,581	9,929
101	Portland, Me.....	1,160,665	54,916	213	500	179	3,542	2,794		1,065	8,529
102	Allentown, Pa.....	860,081	47,963					10,714	3,090		4,084
103	El Paso, Tex.....	739,714	70,501					11,802	11,639	1,000	2,470
104	Charleston, S. C.....	796,568	68,060	3,162	2,296		5,285				8,827
105	Springfield, Ill.....	719,722	66,095					36,208	3,791	358	2,697
106	Canton, Ohio.....	643,810	56,442	5,378	2,260		3,857	4,997		81	3,436
107	Chattanooga, Tenn.....	632,510	54,449					20,419	4,639	975	3,102
108	Pawtucket, R. I.....	871,275	69,373	7,351	250		1,982	4,581		750	7,258
109	Altoona, Pa.....	540,190	53,348					12,500	1,557		600
110	Covington, Ky.....	621,709	68,755					16,500	2,400		3,313
111	Mobile, Ala.....	495,918	39,598					15,000	129	881	2,100
112	Berkeley, Cal.....	933,527	60,841					17,625	3,723	250	7,134
113	Sioux City, Iowa.....	798,326	45,448					16,911	2,777		2,345
114	Atlantic City, N. J.....	1,440,807	115,171					28,755	7,802		2,053
115	Saginaw, Mich.....	668,708	59,534					20,327	4,330	150	4,593
116	Little Rock, Ark.....	568,417	59,021	7,605	1,050		6,555	1,800		300	8,404
117	Rockford, Ill.....	686,754	51,434	3,049			2,026	5,612		500	1,564
118	Binghamton, N. Y.....	739,600	65,771	11,674	750		2,684	3,957		75	4,396
119	Pueblo, Colo.....	564,474	37,889					8,225	2,100		3,933
120	New Britain, Conn.....	616,612	49,579	868	1,200		1,779	1,166		125	932
121	Flint, Mich.....	494,610	37,517	3,471	6,166		151	1,800		837	4,497
122	Tampa, Fla.....	728,834	46,839	5,280	300		4,104	5,521			2,150
123	San Diego, Cal.....	1,448,095	134,598					14,742	10,301	4,616	18,181
124	Springfield, Ohio.....	596,252	66,065					2,814	3,682	1,750	2,347
125	York, Pa.....	356,195	30,603					11,735	1,491	261	600
126	Lancaster, Pa.....	407,613	31,787	972	1,705		4,231	3,496		154	2,208
127	Malden, Mass.....	791,166	41,715	1,486	400		2,036	2,360			3,379

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$732,460	\$38,900	\$2,700	\$2,200	\$5,833		\$900	\$1,800	\$2,700	\$5,466
129	Davenport, Iowa.....	746,305	49,319	8,818		1,620		4,252	660	7,673	4,468
130	Topeka, Kans.....	571,351	34,198					\$12,124		1,824	
131	Salem, Mass.....	754,478	61,760					14,726	1,457	3,374	7,742
132	Haverhill, Mass.....	770,033	55,872					10,795	4,081	797	6,065
133	Kalamazoo, Mich.....	500,011	38,772	3,467	2,993	\$2,670	645		1,504	781	3,654
134	Bay City, Mich.....	543,705	41,485	3,140	2,400		2,200		3,000	1,445	4,544
135	McKeesport, Pa.....	526,041	46,783					9,738	2,716		476

GENERAL TABLES.

211

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

1.—GENERAL GOVERNMENT—continued.															City number.
Executive branch—Continued.															
Financial—Continued.		Legal.		Other general executive offices and accounts.											
Collection of revenue.	Other financial.	Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds.	City planning.	Enter-taining.	Conven-tions and league dues.	All other.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.															
\$5,092	\$5,449	\$14,510			\$3,954			\$284				\$60		64	
11,673	703	5,272												65	
	1,900	1,686		\$4,884	1,907				\$2,832	\$1,520		\$32	\$1,226	66	
	1,351	9,350										40		67	
13,141	1,743	15,921		4,451	8,640	\$11,171	728	\$9,265					2,277	68	
533	700	8,786		3,773	6,510	7,884	1,493	5,883					2,226	69	
22,970	453	4,816				13,151							148	70	
319	238	15,575		5,620	10,609	7,285	662							71	
294	80	6,718		2,581	5,393		1,608					40		72	
13,467		5,171			13,134		248			231		180	19,584	73	
1,107	173	4,785		3,612		15,889								74	
9,133	600	2,472		1,691	6,552		317		3,818	41			2,080	75	
10,513	200	6,037		5,441	6,976	1,500								76	
294	1,036	10,609			4,840	9,351								77	
739	1,053	6,478		4,025	9,617	5,705	1,527						2,972	78	
12,272	2,096	8,556			5,037	4,925	1,084	2,509						79	
1,727	697	9,916		526	2,948	8,968	2,871	5,371			4,095		2,602	80	
7,369	655	2,157		4,717	3,376	7,947			6,987		31		1,217	81	
7,182	689	9,664		13,861								142		82	
16,694	1,981	3,909		6,265										83	
58		3,573			2,500	7,124						55		84	
16,855	1,753	6,672		3,400	4,488					1,242				85	
861	2,493	10,152			11,513									86	
238	400	2,163			2,000	6,107								87	
12,803	317	4,043			7,723	1,456								88	
14,185	4,966	7,383		4,373	4,741					2,067		207		89	
407		2,901			1,476	3,527								90	
4,029	653	2,659		6,676										91	
5,323		4,447									6,298			92	
6,348	300	3,106		6,994	4,235									93	
1,080		5,773			3,146		328					40		94	
	145	2,646			3,476	5,709								95	
7,345	1,267	2,495		2,370	6,004					600		169		96	
8,900	625	2,654		4,529	2,500			4,431		185			1,040	97	
8,892	300	6,485			11,496		3,820			2,813	621	50		98	
10	200	6,199			5,050	5,875								99	
6,202	755	2,973		3,920	4,204	6,652				1,109			1,714	100	
	676	2,343		5,684							697		1,989	101	
7,539	1,523	2,889		1,303						1,708				102	
7,853	710	4,958		5,648	10,059						1,000			103	
3,113	4	3,012			7,573						17,547	540		104	
18,336	295	2,396		3,068	1,638		4,281							105	
6,143	2,112	3,743				2,777	705						220	106	
2,070	388	6,407			591							100		107	
1,607	2,912	4,948		6,719	6,927									108	
9,828	8,466	3,020		1,200	9,261							235		109	
1,413	20	4,480		4,900	5,580	1,200	398							110	
6,513		2,278		2,243	4,736									111	
	25	3,435			8,363				394			50		112	
1,757		4,341			2,629		45					73		113	
9,073	1,338	10,892		5,337	10,231							50		114	
713	276	2,555			2,500	1,600								115	
11,188	325	5,785				2,100							600	116	
18,292		3,146			4,418								981	117	
1,081		5,441		1,650		3,004	659					100		118	
3,576		3,000		2,483	7,324		609		1,222					119	
6,854	203	2,412			5,701	4,550								120	
	350	1,950					5,891					20		121	
5,179		1,929		2,444										122	
2,307	2,429	15,698		10,839	6,744		2,143					50	8,398	123	
10,805	502	5,774			7,410		113						8,189	124	
6,614	2,634	2,330								287		125		125	
2,977	8,159	1,806		1,247	2,005									126	
4,802	1,151	1,655		3,226	4,998					32			1,547	127	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$1,639	\$400	\$2,671			\$7,632		\$1,545							128
718		4,086			2,572	\$2,295						\$592		129
1,953		3,664		\$2,822	1,700		82					30		130
3,639	2,127	5,722		3,732	4,141			\$1,791	\$142				\$5,080	131
	365	1,869		4,174	2,636				752				249	132
662		2,435			3,114		1,426							133
		2,139			2,148	300								134
6,948	3,802	6,414		1,505	5,532							40		135

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

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

City number.	CITY.	I.—GENERAL GOVERNMENT—continued.										II.—PROTECTION TO PERSON AND PROPERTY.				
		Judicial branch.						Elections.	General government buildings.		Total.	General supervision.	Police department.	Fire department.		
		General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.		Care and maintenance.	Rent of leased buildings.				General conduct of department.	Water.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.																
64	Des Moines, Iowa.....	\$3,456						\$5,283	\$3,266		\$310,708		\$91,222	\$140,162	\$72,625	
65	Fort Worth, Tex.....	1,799						654	9,092		225,104		101,084	112,040		
66	Lawrence, Mass.....							9,996	4,801		251,633		124,929	116,087	315	
67	Kansas City, Kans.....	1,165						10,908	12,060		234,059		74,433	118,884	34,890	
68	Yonkers, N. Y.....	20,144						27,632	21,354		541,463		294,504	195,547	34,320	
69	Schenectady, N. Y.....	10,193						10,877	9,002	\$1,500	252,648		115,194	119,094		
70	Wilmington, Del.....	7,214		\$2,339				2,384	8,079	375	215,214		135,781	73,692		
71	Duluth, Minn.....	21,010						5,975	5,132	2,700	310,129		113,477	146,033	37,461	
72	Oklahoma City, Okla.....	2,934						1,954	3,837		179,704		71,249	101,974		
73	Norfolk, Va.....	2,768		928	\$20,021	\$1,385	\$125	5,307	8,525		332,885		166,796	138,617	928	
74	Elizabeth, N. J.....	3,178		5,584				2,081	6,843		260,084		138,911	108,139	5,447	
75	Somerville, Mass.....							8,145	8,475		240,939		111,952	117,438		
76	Waterbury, Conn.....	16,064		987			1,594	10,539	3,492	4,297	217,392	\$230	97,790	110,863		
77	St. Joseph, Mo.....	1,500						4,506	6,313		271,346		118,321	104,707	38,773	
78	Utica, N. Y.....	8,440						11,429	6,751		282,354	4,371	85,230	144,325	38,846	
79	Akron, Ohio.....	7,701	\$4,229					11,926	2,388		206,905		82,707	103,331		
80	Troy, N. Y.....	6,796		3,476				16,766	11,253		253,997		140,625	106,557		
81	Manchester, N. H.....							4,170	6,592		268,072		90,434	139,316	24,230	
82	Hoboken, N. J.....	4,468		5,394				3,832	34,331		330,302		177,326	144,750		
83	Wilkes-Barre, Pa.....	1,560							7,566		171,338	1,009	83,878	66,649	6,424	
84	Fort Wayne, Ind.....	2,970							4,800		190,501	2,200	73,676	108,091		
85	Erie, Pa.....								9,922		213,333		87,000	114,136		
86	Jacksonville, Fla.....	1,674						3,376	11,134		319,921		165,960	125,985	7,210	
87	Evansville, Ind.....	1,800							3,547		299,973	1,200	100,621	102,789		
88	East St. Louis, Ill.....	5,172						10,823	11,221		264,556	1,360	106,574	123,600	23,816	
89	Harrisburg, Pa.....								1,969	4,510	115,197		61,753	43,475		
90	Peoria, Ill.....	2,593						12,841	8,272	50	261,679	1,791	92,534	101,599	50,801	
91	Passaic, N. J.....	4,781		3,862				839	9,142		139,586		59,632	50,504	14,670	
92	Savannah, Ga.....	4,345						914	6,694		281,814		148,811	123,076		
93	Bayonne, N. J.....	8,107		4,017				9,590	19,101		227,047		114,919	102,996		
94	Wichita, Kans.....	1,604						7,342	5,292		141,092		45,451	55,499	34,070	
95	South Bend, Ind.....	4,218							5,326		132,033	2,400	58,558	72,045		
96	Johnstown, Pa.....							1,155	2,444		133,415		53,622	63,996	12,779	
97	Brockton, Mass.....							4,957	16,793		276,226		89,901	112,323		
98	Sacramento, Cal.....	6,496						6,642	10,509	3,600	252,876		98,605	137,537		
99	Terre Haute, Ind.....	4,128							5,487		232,823	1,300	80,702	95,068	47,193	
100	Holyoke, Mass.....							6,338	13,651		253,379		101,892	140,943	5,776	
101	Portland, Me.....							6,490	12,088		295,219		125,920	153,021	6,411	
102	Allentown, Pa.....								2,973		107,703		48,845	55,126		
103	El Paso, Tex.....	2,720						2,104	4,940		175,912		83,142	60,236	17,820	
104	Charleston, S. C.....	1,600						4,574	3,479		278,356		139,928	85,309	45,234	
105	Springfield, Ill.....	3,708						8,316	6,413		156,931		53,743	90,920		
106	Canton, Ohio.....	3,661						8,614	2,298		118,542	3,191	44,883	66,110		
107	Chattanooga, Tenn.....	5,223						1,883	7,365		174,371		88,743	123,076	12,360	
108	Pawtucket, R. I.....		2,656				42	4,303	2,319	5,370	179,551		79,828	75,095	16,760	
109	Altoona, Pa.....	89							3,655		113,368		39,640	63,602		
110	Covington, Ky.....	2,880			5,134	617		2,630	13,776		143,323		73,140	68,311		
111	Mobile, Ala.....	1,800						930	1,458		158,605		80,768	62,591		
112	Berkeley, Cal.....	4,810							6,329		165,291		50,271	96,386	7,405	
113	Sioux City, Iowa.....	1,753						598	12,220		143,066		64,437	64,871		
114	Atlantic City, N. J.....	2,540		5,570				236	21,339		416,078		173,959	181,968		
115	Saginaw, Mich.....	2,948	1,308					2,749	6,898		123,997		61,254	58,408		
116	Little Rock, Ark.....	6,606						974	4,614		144,325		55,022	58,141	27,034	
117	Rockford, Ill.....	1,901						6,955	2,960		128,149	389	42,802	81,857		
118	Binghamton, N. Y.....	4,138						6,632	12,773		144,201		64,366	75,620		
119	Pueblo, Colo.....	900						3,103	1,414		145,589		42,714	61,987	35,472	
120	New Britain, Conn.....	7,854		270				3,818	11,218		114,936	795	54,351	47,826		
121	Flint, Mich.....	1,667	2,465					2,233	4,601		92,811		27,316	42,585	18,800	
122	Tampa, Fla.....	2,435						862	5,326	200	168,123		74,422	87,304		
123	San Diego, Cal.....	5,062						11,425	7,607	5,100	239,159		139,749	121,279		
124	Springfield, Ohio.....	3,428						5,191	6,325		86,520		33,628	50,841		
125	York, Pa.....								2,115	100	61,038		28,158	29,934		
126	Lancaster, Pa.....							356	1,842		73,982		39,390	32,393		
127	Malden, Mass.....							5,515	2,101		135,278		63,633	65,863		

GENERAL TABLES.

213

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.																
Militia and armories.	Register of deeds and mortgages.	Inspection service.						Other protection to person and property.						City number.		
		Total.	Buildings.	Plumb- ing.	Weights and meas- ures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Hu- mane socie- ties.	Pounds.	Exam- ining plumb- ers and en- gineers.		Em- ploy- ment agen- cies.	All other.
		\$6,579		\$1,445		\$5,134			\$120				\$120			64
		4,212	\$2,207	939				\$1,006	7,268							65
		7,174	2,498	2,177	\$2,499				1,884			\$1,095		\$4,185	\$3,073	66
		4,133	1,379	1,483		1,266			1,729		\$933	583	203		10	67
		13,958	3,713	4,984	1,737		\$1,265	2,259	3,134			2,131	1,003		67	68
		6,895	3,367	2,283	1,243				11,465		2,131	320	483	13	3,518	69
		5,651	4,151					1,500	5,090	\$2,990	2,000				100	70
		7,063	3,688	1,518		1,857			3,396			2,850			546	71
		5,440				1,263	1,375		1,042			511	440		85	72
		12,370	3,044	3,148	2,592	3,686			11,671	5,533	2,800	1,012	251		2,075	73
		6,013	2,639	1,395	1,299			480	1,574			1,574				74
		4,567	1,200	2,593				774	6,482							75
	\$522	6,449	2,062	1,502	1,688			1,197	1,538			1,538				76
		4,725	1,800	1,925			1,000		4,820	8,100		1,411	309			77
		8,382	3,548	3,600	1,284				1,200			1,200				78
		9,197	4,712	1,792	75	2,618			11,670	418	600	1,217	4	740	3,691	79
		4,007	1,921	1,270	900				2,718		2,338		380			80
		3,690	1,252	864	1,574				382		300		45		87	81
		5,210	3,083	1,227	900				2,841			2,631			210	82
		6,651	5,300		1,076	275			1,727			1,547	180			83
		4,995	2,400		2,595				1,539		660	144			735	84
		5,368	2,822	2,890	1,399		1,277		3,889	3,769			120			85
		16,983	4,163	4,750	1,899	4,642		1,529	1,908			1,908				86
		5,365	3,629	1,736												87
		7,594	1,571	1,496		3,137	169	1,221	1,612		728		478		406	88
		5,068	1,653	1,548	1,867				4,901	4,085		612	204			89
		7,571	3,000	2,700	39	1,200		632	7,373	6,228		598	259		288	90
		4,056	1,205	733	2,118				1,224		25		26		1,173	91
		4,565	1,530	1,498		1,537			2,362			1,071			1,291	92
		3,150	2,100		1,050				5,271	3,657	400				1,214	93
		3,580	1,320	1,150		1,110			2,492		900	570			1,022	94
		1,062			1,662	300			4,115	4,118						95
		2,972		1,462	1,510				46			46				96
		1,960		23	1,937				1,438			783			683	97
		6,472	3,933	2,539					10,062	6,560		1,886		1,616		98
		4,880	975	975	1,300	1,630			3,680			1,000	150		2,530	99
		6,094	1,107	1,602	2,175	1,186		24	448						448	100
		4,607	1,356	1,147	2,104				1,157						1,157	101
		3,694	2,290	1,404					40							102
		13,220	5,227	1,741	1,449	1,833		2,970	1,494			1,343		108	43	103
		6,213		1,012	1,501	3,700			1,672	601		1,071				104
		8,351	1,673	1,350	2,544	2,064		720	1,935	1,735			200			105
		2,928		1,860	1,068				1,428	1,095		333				106
		4,089		1,562	727	1,800			504		300	204				107
	2,000	2,582	700	1,845	37				3,286	2,213		1,073				108
		4,174	1,539	1,000	405	1,230			6,952	6,036		708	58	150		109
		1,660	1,500			160			214		214					110
	6	1,733			1,444	116	173		6,507	3,100	480	1,927			1,000	111
		6,255						6,255	4,974			2,701		2,273		112
		11,152	4,062	1,900	1,304	2,360		1,568	2,606			1,903			695	113
		447	20,414	7,886		12,528			39,290		300	2,848	1,017		35,125	114
		4,087		1,400	836	1,209		642	248			151	87			115
		8,761		1,961		1,800			367		45	300	22			116
		2,575		1,284	1,291				519				519			117
		2,462	1,791		671				1,763		1,450		303			118
		2,912		1,200		1,440	272		2,504	2,023		481				119
	6,537	4,684	812	800	1,500	1,512			750			687			63	120
		4,080	507	1,500	359	1,714			1,773							121
		4,300	1,835	1,080	1,385				9,117	5,630		1,576	192		5	122
		23,014	7,468	5,512		8,811	1,222					1,715	51	21	1,800	123
		1,398		1,398					653		360	293				124
		2,465		1,371	1,094				1,380	1,200		180				125
		2,199	1,222		977											126
		5,442	1,666	1,334	1,196	1,246			150							127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$964	\$2,300	\$1,200	\$1,100		\$2,793		\$9,220	\$8,643	\$300	\$377		\$49	\$256	128
6,380	1,864	1,723		1,071			3,783	3,178					238	129
1,046	1,200	1,358	\$235	1,700			5,683	4,837		453			393	130
	11,705	7,383	1,114											131
1,100	4,558	934	1,259	1,075	787	\$504	1,130		326				804	132
	3,544	1,558	1,219	737	80		40				\$40			133
	2,262	225	1,200		300	477								134
	1,896		1,254	642			1,460		1,450	30				135

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

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

City number.	CITY.	III.—CONSERVATION OF HEALTH.								IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	
		Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.			Conservation of child life.		Food regulation and inspection.	
					Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

64	Des Moines, Iowa.....	\$12,299	\$8,919	.....	.....	\$1,707	.....	\$119	.....	\$320	\$1,234	\$65,708	\$19,841
65	Fort Worth, Tex.....	8,313	3,751	.....	.....	2,605	.....	.....	.....	1,957	.....	53,002	11,340
66	Lawrence, Mass.....	53,387	9,401	\$2,432	\$31,101	1,223	\$4,016	3,370	.....	709	2,135	127,690	13,991
67	Kansas City, Kans.....	7,890	4,008	.....	.....	1,522	16	.....	.....	690	1,454	38,767	13,735
68	Yonkers, N. Y.....	84,946	10,753	1,750	32,625	19,198	950	6,500	\$7,980	5,190	.....	227,068	14,816
69	Schenectady, N. Y.....	28,192	8,372	.....	1,481	2,893	1,081	9,618	2,659	1,088	1,000	199,071	24,809
70	Wilmington, Del.....	14,341	3,980	.....	5,143	.....	2,847	.....	.....	1,371	1,000	106,026	13,182
71	Duluth, Minn.....	33,771	8,929	.....	2,372	11,909	4,306	5,169	930	1,310	3,846	61,114	8,172
72	Oklahoma City, Okla.....	16,949	5,348	.....	.....	8,897	.....	1,469	.....	1,245	.....	54,365	7,045
73	Norfolk, Va.....	32,463	10,612	.....	1,000	4,111	6,878	5,350	400	1,209	2,903	187,635	44,419
74	Elizabeth, N. J.....	26,516	9,523	.....	16	6,826	482	6,076	1,513	2,080	.....	93,796	20,905
75	Somerville, Mass.....	43,708	4,478	990	9,374	22,666	.....	2,325	.....	2,750	1,225	168,391	44,152
76	Waterbury, Conn.....	22,610	3,390	6,375	4,790	2,286	1,749	2,854	.....	666	500	73,037	12,310
77	St. Joseph, Mo.....	17,093	6,136	.....	425	6,900	.....	1,957	.....	575	1,000	36,712	10,288
78	Utica, N. Y.....	17,084	7,574	1,870	3,460	.....	1,120	.....	1,000	720	1,350	117,799	6,595
79	Akron, Ohio.....	16,553	2,076	.....	.....	6,463	1,419	5,027	.....	1,568	.....	67,116	14,470
80	Troy, N. Y.....	21,427	5,877	.....	7,941	300	980	4,609	.....	1,000	720	168,611	7,745
81	Manchester, N. H.....	18,068	6,010	1,024	.....	7,722	.....	3,788	15	509	.....	106,939	21,208
82	Hoboken, N. J.....	20,944	10,288	.....	50	.....	85	.....	9,288	1,235	.....	82,996	19,256
83	Wilkes-Barre, Pa.....	6,762	2,275	.....	.....	.....	2,050	1,000	.....	1,017	420	83,705	29,609
84	Fort Wayne, Ind.....	9,603	2,921	.....	.....	2,467	.....	2,000	.....	900	1,315	66,745	11,371
85	Erie, Pa.....	18,403	6,676	.....	.....	3,114	1,889	4,804	.....	960	960	62,719	8,279
86	Jacksonville, Fla.....	20,200	11,703	.....	.....	.....	2,806	3,500	.....	1,020	1,171	180,518	71,265
87	Evansville, Ind.....	16,324	4,276	.....	1,500	7,858	.....	.....	900	600	1,190	44,059	7,261
88	East St. Louis, Ill.....	10,394	6,041	.....	.....	1,714	2,422	217	.....	.....	.....	35,911	14,518
89	Harrisburg, Pa.....	12,079	4,638	.....	.....	780	444	3,588	.....	.....	2,629	105,576	9,100
90	Peoria, Ill.....	16,725	3,418	900	993	7,805	1,812	.....	.....	974	818	74,835	10,023
91	Passaic, N. J.....	18,399	7,281	686	5,737	1,912	.....	2,780	.....	.....	.....	62,601	4,560
92	Savannah, Ga.....	26,746	16,952	.....	.....	1,034	3,106	.....	.....	903	4,751	172,921	15,115
93	Bayonne, N. J.....	9,647	4,863	.....	.....	.....	.....	4,784	.....	.....	.....	92,552	11,297
94	Wichita, Kans.....	5,143	842	.....	16	1,585	506	.....	.....	1,234	960	39,416	12,077
95	South Bend, Ind.....	8,520	4,179	.....	.....	1,828	1,500	113	.....	.....	900	30,452	2,035
96	Johnstown, Pa.....	12,952	2,811	720	.....	4,291	1,923	2,772	405	.....	.....	36,122	5,394
97	Brockton, Mass.....	28,503	9,705	669	8,707	4,266	685	2,860	282	1,000	329	98,342	46,597
98	Sacramento, Cal.....	24,928	10,280	.....	.....	2,713	2,953	.....	.....	.....	8,982	133,873	31,924
99	Terre Haute, Ind.....	5,007	1,913	.....	.....	.....	2,119	.....	.....	975	.....	48,821	5,721
100	Holyoke, Mass.....	39,747	3,821	1,035	19,791	4,329	500	2,515	3,000	2,449	2,307	82,471	7,251
101	Portland, Me.....	14,582	2,974	1,317	1,037	7,137	131	800	.....	1,186	.....	80,444	23,237
102	Allentown, Pa.....	7,911	3,586	.....	.....	.....	618	2,750	.....	.....	957	41,798	2,909
103	El Paso, Tex.....	18,038	7,931	.....	.....	6,567	.....	.....	.....	1,200	2,340	126,966	9,772
104	Charleston, S. C.....	18,690	9,035	.....	.....	5,319	1,193	.....	.....	.....	3,143	78,806	21,094
105	Springfield, Ill.....	6,915	2,072	.....	.....	1,208	667	1,900	.....	65	1,000	39,991	11,814
106	Canton, Ohio.....	8,921	1,993	.....	.....	.....	4,797	1,000	.....	171	960	84,497	20,860
107	Chattanooga, Tenn.....	18,331	1,496	710	5,000	8,141	324	.....	.....	1,889	780	56,404	6,137
108	Pawtucket, R. I.....	7,036	2,392	.....	.....	1,107	537	1,000	.....	500	500	66,798	22,286
109	Altoona, Pa.....	3,300	1,460	.....	.....	.....	.....	800	.....	.....	1,040	27,967	6,164
110	Covington, Ky.....	10,408	2,386	.....	2,000	3,193	.....	829	.....	800	1,200	77,255	4,966
111	Mobile, Ala.....	28,069	8,444	1,800	250	336	6,235	702	.....	2,651	2,651	25,033	10,402
112	Berkeley, Cal.....	10,333	3,557	785	.....	.....	86	2,262	.....	2,578	1,165	39,924	2,716
113	Sioux City, Iowa.....	2,247	1,512	.....	.....	.....	.....	.....	.....	835	.....	67,433	21,870
114	Atlantic City, N. J.....	18,465	13,882	.....	223	4,298	.....	.....	.....	.....	62	125,703	.....
115	Saginaw, Mich.....	15,359	4,980	.....	7,185	.....	167	1,818	.....	.....	1,209	6,729	2,556
116	Little Rock, Ark.....	12,109	4,625	.....	.....	806	.....	913	.....	3,257	2,608	31,411	2,202
117	Rockford, Ill.....	9,027	2,327	.....	615	.....	1,841	3,718	.....	526	.....	45,186	12,968
118	Binghamton, N. Y.....	14,388	4,229	1,073	.....	.....	3,546	3,149	.....	.....	2,391	25,612	12,101
119	Pueblo, Colo.....	10,018	6,152	.....	.....	610	1,522	414	.....	660	660	12,880	1,493
120	New Britain, Conn.....	17,536	4,075	656	6,662	218	2,972	1,923	.....	1,000	.....	31,298	14,101
121	Flint, Mich.....	4,053	2,594	.....	.....	264	.....	.....	.....	.....	1,200	21,438	6,025
122	Tampa, Fla.....	11,436	293	.....	.....	.....	1,622	.....	.....	5,147	4,374	133,027	23,709
123	San Diego, Cal.....	41,227	9,391	.....	.....	21,741	1,214	4,726	.....	1,632	2,523	67,497	16,005
124	Springfield, Ohio.....	5,770	3,819	.....	900	.....	151	100	.....	400	400	32,205	5,444
125	York, Pa.....	2,095	780	.....	.....	.....	1,207	108	.....	.....	.....	39,533	.....
126	Lancaster, Pa.....	3,769	3,086	.....	.....	.....	.....	673	.....	.....	.....	22,472	.....
127	Malden, Mass.....	26,994	1,706	482	5,917	14,140	2,563	700	.....	636	550	67,395	18,947

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$15,682	\$7,793	\$23	.....	\$1,212	\$2,725	.....	.....	.....	\$3,000	\$45,012	\$7,833
129	Davenport, Iowa.....	8,337	1,148	.....	.....	1,512	.....	.....	.....	.....	1,700	57,516	13,564
130	Topeka, Kans.....	7,270	1,689	.....	.....	3,875	.....	.....	.....	.....	706	42,803	5,427
131	Salem, Mass.....	20,383	1,468	687	\$12,514	3,099	25	1,090	\$1,500	.....	.....	53,672	17,150
132	Haverhill, Mass.....	35,087	5,185	752	16,368	9,025	695	1,087	.....	1,075	900	44,117	3,682
133	Kalamazoo, Mich.....	21,895	3,627	147	.....	13,783	.....	2,088	.....	.....	2,050	14,737	5,901
134	Bay City, Mich.....	6,441	1,471	.....	.....	1,613	.....	1,287	.....	.....	1,200	27,967	8,173
135	McKeesport, Pa.....	11,085	4,572	.....	.....	377	2,496	3,040	.....	.....	600	40,195	6,324

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS—continued.				V.—HIGHWAYS.										City number.
Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.	Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.														
\$41,427	\$600	\$1,522	\$2,318	\$218,915	\$7,365	\$56,204	\$33,495	\$166		\$90,380		\$29,305	64	
35,618	137		5,907	100,907	3,526	47,216	9,857	219		40,089			65	
108,851			4,848	174,922	4,557	69,112	20,287	17,892	\$451	60,554		2,069	66	
15,787	726	1,405	7,114	152,993	5,238	46,932	4,222		2,289	76,306		18,008	67	
194,676	2,168		16,038	260,562		90,145	288	7,810	12,774	149,545			68	
144,326	26,670		3,266	118,513	2,105	41,715	7,348		2,625	63,106		1,614	69	
84,511	5,760		2,573	110,402	11,111	37,134	414	2,025	149	54,320		5,249	70	
31,534	8,145	708	2,555	147,682	3,218	44,348	19,973	27,143	13,585	38,116		1,294	71	
43,166	630	461	3,063	80,758	3,124	30,080	3,342			37,562		6,640	72	
131,259	3,476		8,451	110,366		32,972	12,833	1,483		50,552	\$3,275	9,251	73	
70,681			2,210	81,632		18,772	4,171	2,806	965	54,918			74	
123,954			285	131,447	4,179	18,490	4,468	34,486	5,023	59,081		5,740	75	
58,724			2,003	212,618	8,054	110,062	23,102	7,475	6,344	57,250		331	76	
20,091	400	2,333	3,600	86,223		49,928	5,105	85	744	30,361			77	
105,667	4,097		1,440	137,856	1,000	32,909	19,451		1,290	83,206			78	
49,360	1,321		1,965	90,671		17,261	132			73,278			79	
136,305	13,926		10,625	137,695		60,223	219	7,774		66,233	700	2,546	80	
79,180		3,812	2,739	157,038		77,467	8,344	12,879	11,708	60,907		15,733	81	
56,087			7,633	47,479		15,205			6,806	27,462			82	
46,933			7,163	156,724	2,946	35,062	2,257			51,478		64,981	83	
50,404	110	1,500	3,360	101,310		29,369	16,700			53,217		2,024	84	
42,151	9,589		2,700	91,688	5,700	23,305	139			58,574		3,970	85	
100,230	923		17,100	171,165		84,520	14,449			72,189		7	86	
25,569	11,480		1,749	65,649		10,857	2,760	4,958		47,074			87	
20,134			1,259	83,877	4,638	39,673	2,531	1,427		35,708			88	
94,676			1,800	91,302	3,891	17,472	2,076		4,679	57,704		5,480	89	
53,203	9,271		2,318	123,564	1,200	22,445	20,928	316		78,675			90	
45,664			2,177	55,779		17,371		8,179		29,906		323	91	
117,447	24,136		16,223	95,336	4,741	39,545	790	997		47,804	175	1,284	92	
78,855			2,400	60,701	2,557	4,206	1,783	1,237		50,918			93	
23,180	1,150		3,009	75,490	1,920	28,344	8,844		276	34,306		1,800	94	
19,237	8,280		900	63,672	2,100	13,240	776		529	46,076	192	759	95	
19,774	4,203	1,596	5,165	110,201	3,525	34,930	11,623	1,403	3,151	30,479		25,070	96	
45,993		3,709	2,043	136,366	8,704	51,714	5,157	18,432	2,342	49,800		217	97	
80,016	12,967		8,945	120,180	10,700	26,679		10,177		71,473		1,151	98	
38,367	4,733			62,013	2,437	12,855			678	44,754		1,289	99	
71,332			3,888	99,104	2,612	35,649	10,728	12,013	6,398	28,644		60	100	
53,389			3,818	223,679	7,367	49,834	18,227	34,506	5,405	92,015	819	15,506	101	
33,994	2,622		2,273	96,629	3,256	51,427	555	2,747		37,759		885	102	
89,699	22,820		4,675	80,292	549	20,329	1,733			26,108		1,553	103	
53,172			4,540	57,732		15,548	1,282			38,062		2,840	104	
22,838	2,163		3,476	49,258		8,762		4,157		27,326		13	105	
27,567	4,036		2,025	55,798		13,681	390			43,703		1,044	106	
48,677			1,690	73,938		46,303	444	2,104		25,011		76	107	
32,813			1,669	163,529	2,456	90,320	1,425	7,999	1,667	58,987		675	108	
19,394	32		2,377	53,925	1,920	18,755	5		3,949	25,191		4,105	109	
64,620	4,969		2,700	95,067		46,621	1,899	10,835		35,085		627	110	
11,742	1,125		1,764	83,363		43,393		2,215		34,834	1,433	1,490	111	
26,984	7,395		2,829	103,473	6,733	32,797	5,474	20,186		36,514		1,769	112	
40,252	650		4,661	83,758	1,206	18,920	22,244	3,886	125	33,897		3,480	113	
62,553	49,600	11,999	1,551	131,363	4,722	32,027	2,673	4,784	2,149	61,728		23,280	114	
3,353	592		228	112,813		63,108	15,603	4,000	594	28,464		1,044	115	
24,017	2,737		2,455	84,104	2,640	31,511	1,200			12,234		36,519	116	
30,406			1,782	63,745		14,477	1,049	7,725		34,988		5,606	117	
10,538			2,673	115,351	1,200	55,241	4,733		77	35,337		18,763	118	
9,291	874		1,222	98,305	3,600	31,169	27,006	3,544		33,066			119	
12,099	4,198		900	61,503	1,200	6,482	1,053	14,765	7,418	27,824		2,761	120	
12,512			2,901	52,350	1,324	19,228	2,863	10,012		18,923			121	
94,944	4,388		9,986	138,516		30,297	20,363	244		85,163	2,449		122	
33,820	77	3,651	3,944	207,010	16,127	72,760	4,952	15,680	14,007	83,484			123	
25,561			1,200	70,456		16,488	2,569			49,671		1,758	124	
39,533				57,158	200	25,595				30,725		638	125	
19,939	2,148		385	88,793	2,505	32,054				54,234			126	
47,196	37	1,120	95	103,199	2,980	46,401	1,118	15,600	3,185	33,213		822	127	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$30,379	.....	.....	\$6,795	\$153,414	.....	\$101,726	\$5,522	\$4,729	.....	\$41,387	\$50	.....	128
41,554	\$1,437	.....	961	65,449	\$2,550	14,642	1,344	748	\$120	42,553	.....	\$3,787	129
23,200	4,537	.....	4,639	44,250	.....	16,634	5,049	117	370	21,619	.....	465	130
34,907	.....	\$865	1,250	86,049	966	20,987	12,816	10,331	2,376	36,324	250	.....	131
38,871	1,564	.....	.....	100,809	1,576	28,422	10,985	14,212	2,441	40,009	.....	2,864	132
7,292	.....	.....	1,544	32,844	1,200	5,824	2,533	71	351	21,631	.....	2,604	133
19,494	300	.....	.....	91,124	2,200	32,476	19,880	397	1,319	34,832	.....	.....	134
28,973	3,798	.....	900	75,379	2,421	37,181	2,491	.....	.....	33,183	.....	33	135

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

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

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.							
		Total.	General supervision.	Charities.				Hospitals.	
				Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.									
64	Des Moines, Iowa.....	\$1,868		\$1,380			\$543	\$1,325	
65	Fort Worth, Tex.....	17,447	\$49	17,447				6,732	
66	Lawrence, Mass.....	142,679	6,873	69,135	\$44,165	\$17,825	2,297		
67	Kansas City, Kans.....	12,584		128		340	200	3,460	
68	Yonkers, N. Y.....	141,604	3,500	16,127	18,119	28,726		59,207	\$1,235
69	Schenectady, N. Y.....	106,720	6,331	44,450	31,962	11,430	2,195	10,352	
70	Wilmington, Del.....	7,955		2,455	500			5,000	
71	Duluth, Minn.....	27,149	4,630	864			2,440		
72	Oklahoma City, Okla.....	16,468		2,491			1,641	5,998	
73	Norfolk, Va.....	52,379		8,733	25,993	4,058	4,911	1,611	99
74	Elizabeth, N. J.....	39,159	1,315	7,088	10,395	2,285	2,000	16,000	76
75	Somerville, Mass.....	66,308	3,461	43,186	13,710			5,000	
76	Waterbury, Conn.....	69,799	3,526	15,299	27,944	2,382	1,660	1,871	16,037
77	St. Joseph, Mo.....	21,639	12,900			60			
78	Utica, N. Y.....	42,361	6,137	11,399				23,478	
79	Akron, Ohio.....	43,294		15,784		3,000		22,222	
80	Troy, N. Y.....	143,941	6,929	26,049	25,838	55,838	744	24,176	2,947
81	Manchester, N. H.....	31,026	2,423	24,203	1,200	2,300		900	
82	Hoboken, N. J.....	39,101	2,044	7,057				30,000	
83	Wilkes-Barre, Pa.....	893		893					
84	Fort Wayne, Ind.....	720		720					
85	Erie, Pa.....	41,161		7,737				13,683	
86	Jacksonville, Fla.....	9,000		2,900			900	5,200	
87	Evansville, Ind.....								
88	East St. Louis, Ill.....								
89	Harrisburg, Pa.....	2,413						500	
90	Peoria, Ill.....	25,922							
91	Passaic, N. J.....	20,732		4,877	6,525	530		8,500	
92	Savannah, Ga.....	35,653		10,617		5,709	780	14,947	
93	Bayonne, N. J.....	25,627		6,595				19,032	
94	Wichita, Kans.....	7,822		5,122		1,200			
95	South Bend, Ind.....								
96	Johnstown, Pa.....	3,362							
97	Brockton, Mass.....	77,204	3,829	29,577	17,482	8,235		8,000	
98	Sacramento, Cal.....	9,916		7,669				2,247	
99	Terre Haute, Ind.....	9,425		650		325	650	7,800	
100	Holyoke, Mass.....	118,048	5,312	60,072	31,171	11,912		9,207	
101	Portland, Me.....	80,917	2,694	21,868	39,585	10,587		5,614	569
102	Allentown, Pa.....	500					500		
103	El Paso, Tex.....	16,980		1,579		600	300	1,872	
104	Charleston, S. C.....	97,551		700	15,458	36,169	500	40,000	
105	Springfield, Ill.....	3,069							
106	Canton, Ohio.....	7,918		3,200				2,957	
107	Chattanooga, Tenn.....	67,005		6,552	300	1,700	400	50,121	
108	Pawtucket, R. I.....	40,434	1,250	21,910	9,929			5,913	
109	Altoona, Pa.....	3,405							
110	Covington, Ky.....	16,288		71			1,776	2,000	
111	Mobile, Ala.....	18,076		4,414			600	11,570	
112	Berkeley, Cal.....	10,648		7,498		2,000		1,150	
113	Sioux City, Iowa.....	453		453					
114	Atlantic City, N. J.....	49,910		10,914	6,896	600	500	31,000	
115	Saginaw, Mich.....	10,366		10,366					
116	Little Rock, Ark.....	19,096		3,211				12,834	
117	Rockford, Ill.....	2,650		200	500	500		1,350	
118	Binghamton, N. Y.....	105,027	2,014	14,822	12,150	28,043		43,779	
119	Pueblo, Colo.....	2,155		900					
120	New Britain, Conn.....	49,437	3,749	13,261	13,194	90	1,176	5,283	6,499
121	Flint, Mich.....	43,908	809	5,852	2,463			34,782	
122	Tampa, Fla.....	67,818		4,816	900	1,500		45,218	
123	San Diego, Cal.....								
124	Springfield, Ohio.....	53,816					1,668	48,434	
125	York, Pa.....	2,612		1,540				300	
126	Lancaster, Pa.....	2,998		2,368				100	
127	Malden, Mass.....	64,575	3,135	25,356	10,296	20,301		5,141	

GENERAL TABLES.

217

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued.			VII.—EDUCATION.			VIII.—RECREATION.								City number.
Corrections.			Total.	Schools.	Libraries.	Total.	Educational recreation.			General recreation.				
Institutions for adults.	Institutions for minors.	Probation boards and officers.					Museums and art galleries.	Zoological collections.	Conservatories.	Music and entertainments.	Celebrations.	Baths and bathing beaches.	Athletics and playgrounds.	

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

\$6,306			\$815,337	\$789,997	\$25,340	\$37,301		\$1,070		\$335	\$200	\$321	\$4,353	64
2,334			329,673	319,667	10,006	42,681		2,218						65
7,428			440,677	421,577	19,100	27,175				371	2,292		4,000	66
		\$990	507,629	498,827	8,802	25,504				1,031			1,959	67
	\$11,390	3,300	724,465	710,253	14,212	33,598				3,793	1,250		5,086	68
			532,926	520,926	12,000	15,326				520	1,851		2,369	69
			342,074	326,447	15,627	34,377		1,010				1,103	2,666	70
19,215			561,734	542,470	19,264	30,624				1,096			5,030	71
7,235			359,047	352,477	6,570	18,855		2,739		427				72
6,974			372,260	366,493	5,767	41,964		2,147			780		3,482	73
			401,679	383,355	18,324	17,640					1,080		8,090	74
	952		511,203	466,672	44,531	55,067					965	2,491	4,700	75
		1,080	457,286	463,441	23,845	22,846		150		300	400		2,477	76
8,679			414,692	394,950	19,742	21,505		1,162	\$1,014	3,799	259		1,320	77
		1,347	447,353	420,252	27,091	23,767	\$260			78	300	2,532	2,362	78
2,288			557,613	578,616	8,997	7,019							750	79
	1,420		370,774	364,274	6,500	25,121					492		2,814	80
			255,120	237,156	17,964	34,664				620	821		2,814	81
			537,439	517,325	20,114	43,175				2,586	1,438		9,929	82
			352,250	352,250		34,061					250	187	2,397	83
			442,704	425,917	16,787	29,326				1,711			4,285	84
			371,342	358,902	12,440	10,892					331		985	85
19,841			165,025	155,493	9,532	42,508		1,576		751			2,867	86
			366,394	349,422	16,972	43,189							2,664	87
			280,066	271,122	8,944	39,067						4,814	1,810	88
1,913			387,342	382,342	5,000	34,925					50		2,500	89
25,922			453,541	433,604	19,937	70,014		18	4,208	2,340	284		239	90
			414,923	398,734	16,189	11,738					200	485	3,657	91
3,600			198,731	187,531	11,200	30,534							12,024	92
			523,035	506,435	16,600	13,392					1,497	279	2,315	93
1,500			283,994	279,584	4,410	14,191		2,032		90	100	827		94
5,362			377,002	367,284	9,718	35,976		78		847	147	679	6,346	95
	471		285,584	285,584		5,484					255		2,191	96
			431,707	408,962	24,745	17,314				494	783		3,360	97
			490,006	467,543	22,463	57,704	2,985			2,468	2,822		5,872	98
			372,849	359,969	12,880	16,950				846			851	99
	374		360,991	345,991	15,000	27,439					1,474	1,436	8,551	100
			347,912	335,918	11,994	36,494					3,058		2,229	101
			243,830	236,330	7,500	10,658				679	250	360	3,160	102
12,629			235,438	229,743	5,695	35,774		990			1,034		8,217	103
4,724			146,102	146,002	100	26,166				295			3,313	104
3,069			309,468	297,840	11,628	55,336				423			641	105
1,761			322,826	317,128	5,698	8,483		452						106
8,374	8,000	1,858	153,885	142,629	11,258	8,637		693		19			1,600	107
1,432			320,150	302,700	17,450	29,422				711	776		1,320	108
3,405			277,734	277,734		575					200			109
12,441			185,485	182,838	12,597	10,287					74		550	110
	1,462		128,120	128,120		12,461								111
			515,620	490,668	24,952	24,124				41			7,066	112
			409,926	388,156	21,770	25,400		314					9,911	113
			475,656	459,264	16,392	98,289				6,783	827	66,651	3,240	114
			321,412	313,391	8,021	11,727				305	150	1,299	2,754	115
3,351			209,769	204,438	5,351	3,875								116
			361,974	346,293	15,681	19,818				390			2,911	117
1,620	1,172	1,427	249,662	240,063	9,799	12,375		250			416	903	1,368	118
1,255			228,906	223,225	5,681	25,374		657	1,003				2,851	119
		1,300	274,629	263,629	11,000	15,036					150		2,778	120
			218,608	213,964	4,644	11,824				3,581	161		1,415	121
16,384			138,273	137,677	596	18,359							1,818	122
			553,120	528,876	24,244	143,048		586		1,319	435	1,465	14,333	123
3,714			250,570	246,770	3,800	13,382					100		600	124
772			180,744	180,036	708	8,892				607				125
		500	173,491	170,491	3,000	7,404					500		971	126
	246		239,445	269,508	19,937	38,551		141			1,214		1,654	127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$7,154			\$161,837	\$161,637	\$300	\$10,916								128
			352,260	336,982	15,287	25,798		\$3,967	\$1,484	\$690	\$518	\$235		129
6,425			300,436	294,310	6,126	19,452	\$199	1,712		1,625	101		\$237	130
	\$1,066		214,769	199,667	15,092	21,547	852			849	920	250	3,010	131
			269,562	249,740	19,822	20,512					1,265		972	132
	490		278,608	266,103	12,503	3,462							293	133
			258,959	248,746	10,213	12,384					1,400		131	134
529			239,738	235,777	3,961	8,238					266	3,191	561	135

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF THE GENERAL DEPARTMENTS, BY

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

City number.	CITY.	VIII.—RECREATION—continued.							IX.—MISCELLANEOUS.	
		Parks and trees.						Quasi productive park enterprises.	Total.	Soldiers' relief and burial.
		General expenses.	Park highways.	Park police.	Park lighting.	Park areas and buildings.	Trees in streets.				Undistributed park expenses.

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.										
64	Des Moines, Iowa	\$5,493	\$2,189	\$1,928	\$3,190	\$18,192				
65	Fort Worth, Tex.	2,100	776		650	36,937			\$550	
66	Lawrence, Mass.	1,458		900	615	13,355		\$4,154	14,564	\$11,065
67	Kansas City, Kans.	5,982			204	16,328			26	
68	Yonkers, N. Y.	2,000			2,422	16,739	\$2,308		1,495	
69	Schenectady, N. Y.	1,147	1,880			7,559			4,081	3,626
70	Wilmington, Del.	3,330		10,956	951	7,409	2,682	4,270	62	
71	Duluth, Minn.	2,124	6,146		4,750	10,170	1,308		876	
72	Oklahoma City, Okla.	1,200		821	240	18,428				
73	Norfolk, Va.	2,378	442	4,298	1,317	17,336	8,254	\$1,530	895	
74	Elizabeth, N. J.				803	5,603	2,064		723	
75	Somerville, Mass.	800			939	45,172			37,720	37,720
76	Waterbury, Conn.	3,599		300	342	7,637	561	7,080	8	
77	St. Joseph, Mo.	2,123	599	2,225	201	8,803			5	
78	Utica, N. Y.	2,000	2,793	3,240	1,050	9,152			2,470	787
79	Akron, Ohio	1,976		1,020		3,273			66	
80	Troy, N. Y.	1,208	2,558		860	16,569			2,868	2,338
81	Manchester, N. H.	900			1,390	28,739			1,393	393
82	Hoboken, N. J.			3,402	2,231	23,539			204	
83	Wilkes-Barre, Pa.	3,689		1,250	1,598	22,457	2,253		43	
84	Fort Wayne, Ind.	3,902			146	19,282			53	
85	Erie, Pa.	1,020			624	7,932				
86	Jacksonville, Fla.	2,100		2,160	3,150	29,904				
87	Evansville, Ind.	1,500		600	260	38,165			70	
88	East St. Louis, Ill.	7,035	557	3,120	2,946	18,059	133	593		
89	Harrisburg, Pa.	4,842			4,364	21,336		1,833		
90	Peoria, Ill.	3,469	2,595	5,742	2,699	7,249		41,171	759	
91	Passaic, N. J.	1,900			442	2,393	2,661		276	100
92	Savannah, Ga.	1,800		1,800	960	12,950	1,000		3,170	
93	Bayonne, N. J.	700		3,600	924	3,079	998		7	
94	Wichita, Kans.	1,203			1,774	8,165			33	
95	South Bend, Ind.	5,928	14,825		3,989	2,818		319	384	
96	Johnstown, Pa.	16			50	2,952			363	
97	Brockton, Mass.	779				3,740	8,153		25,422	25,347
98	Sacramento, Cal.	3,323			542	35,581	1,111		11,957	
99	Terre Haute, Ind.	1,706	1,850	350	1,188	10,159			238	
100	Holyoke, Mass.	962			936	11,781	2,299		4,842	4,842
101	Portland, Me.	2,250		3,577	2,524	24,856			10,575	9,506
102	Allentown, Pa.	2,555			378	3,276			40	
103	El Paso, Tex.	1,399				4,076	23,058		1,500	
104	Charleston, S. C.	1,361		2,340	117	18,740			17,424	
105	Springfield, Ill.	11,558	4,273	6,595	4,204	27,322		320	173	
106	Canton, Ohio	937			177	3,917			1,484	
107	Chattanooga, Tenn.					6,230		95	450	200
108	Pawtucket, R. I.	1,112	551	390	720	23,742			222	70
109	Altoona, Pa.			375						
110	Covington, Ky.	1,807		1,251	233	6,372				
111	Mobile, Ala.				1,123	11,318	20		101	
112	Berkeley, Cal.	237				15,368	1,412		3	
113	Sioux City, Iowa	5,080	1,224	463	588	7,820			124	
114	Atlantic City, N. J.	1,381	2,795	120	2,468	12,734	1,290		543	
115	Saginaw, Mich.	1,200	471		145	5,313				
116	Little Rock, Ark.			1,445		2,430				
117	Rockford, Ill.	4,233	3,061		252	4,414		4,557	1	
118	Binghamton, N. Y.				250	9,188			2,064	2,064
119	Pueblo, Colo.	2,512	1,237	744	467	14,768	1,135			
120	New Britain, Conn.	1,384		329	639	8,113	1,643		18	18
121	Flint, Mich.	1,562	1,244		525	3,324	12			
122	Tampa, Fla.				1,043	15,498				
123	San Diego, Cal.	7,651	7,983	2,700	238	106,338				
124	Springfield, Ohio	1,800		1,440	325	9,117			131	
125	York, Pa.			1,560	1,567	5,158			179	
126	Lancaster, Pa.	900		1,150	336	3,547				
127	Malden, Mass.	1,932		1,000	1,047	23,417	8,082		18,704	18,428

GENERAL TABLES.

219

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

IX.—MISCELLANEOUS—continued.			X.—GENERAL.								City number.
Administration of—		Other miscellaneous.	Total.	Pensions and gratuities for—					Judgments and losses.	Undistributed expenses.	
Public trust funds.	Investment funds.			Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.				All other.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
			\$30,828	\$13,604	\$6,881	\$6,723			\$8,802	\$8,422	64
		\$550	46,367						33,048	13,319	65
		3,499	10,430						1,476	8,954	66
			10,082	262	262				8,729	1,091	67
\$415	\$28		25,249	19,211	8,800	6,211	\$4,200		6,038		68
455			8,452	4,252	500	3,752			3,900	300	69
62			17,258	5,919	2,845		3,074		314	11,025	70
876			32,602	15,327	5,141	6,407	3,779		16,555	720	71
			2,643	1,140		1,140			333	1,170	72
745	150		9,723	2,152	1,380	772			6,786	785	73
223		500	7,353	5,648	4,748	900				1,705	74
			24,987	13,790	6,678	3,723	880	\$2,509	9,394	1,683	75
8			37,476	4,685	2,395	2,290			6,780	26,011	76
5			14,868	2,617		2,617			8,712	3,539	77
1,683			12,540	12,250	1,965	10,285			290		78
66			20,547	20,324	5,864	14,460			223		79
430		100	31,760	27,722	8,575	10,209	8,938		2,993	1,045	80
		1,000	3,129						3,129		81
204			18,546	15,993	10,308	5,685				2,553	82
43			4,950						948	4,002	83
53			6,671	5,235	2,468	2,767			675	761	84
			336							336	85
			25,892	3,235	3,235				21,271	1,386	86
70			11,873	11,723	5,215	6,508			150		87
			3,799	2,579		2,579			50	1,170	88
			13,630	8,042		1,000	7,042			5,588	89
689		70	13,883	13,342	3,270	9,472	600		11	530	90
176			821	821	821						91
7		3,170	23,262	14,034	6,745	3,480		\$298	2,909	6,319	92
			21,909	3,733	1,775	1,958			534	17,732	93
		33	4,487	2,999		2,999			1,488		94
384			6,619	5,159	3,870	1,289			34	1,426	95
		20	3,607						3,607		96
75	343		8,786	4,627	923	622			2,451	1,708	97
	2,957	9,000	34,150	8,138	3,260	4,878		36	613	25,399	98
238			11,352	7,370	2,635	4,319	416		852	3,130	99
69			8,554	5,039	1,600	3,430			1,396	2,123	100
		1,000	15,927	11,089	4,790	6,299			242	4,596	101
		40	3,027							3,027	102
		1,500	5,313							5,313	103
		17,424	7,681	4,588	2,885	770	933		508	2,585	104
173			11,466	2,022	1,250	772				9,444	105
1,160		324	7,899	6,899	8,012	3,505	382		1,000		106
		250	25,040	8,108	5,713	2,395			16,030	902	107
	152		4,790	4,790	4,790						108
			6,568	4,053			4,053			2,515	109
			4,839						940	3,899	110
	101		7,490						63	7,427	111
	3		3,270						948	2,322	112
5	119		20,371	1,949	680	1,269			14,591	3,831	113
343		200	9,629	6,252		6,252			1,953	1,424	114
			6,771	3,721	3,315	406				3,050	115
			4,687							4,687	116
1			4,770	2,861	2,041		520		1,802	407	117
			4,949	1,475	570	905			3,474		118
			3,358						733	2,625	119
			2,640	765	400	365			142	1,733	120
			2,096						1,353	743	121
			6,643						820	5,823	122
			18,436	2,414	2,414				6,925	9,097	123
131			17,307	13,454	5,110	4,664	3,680		3,163	690	124
171	8		2,441							2,441	125
			2,977	2,977		1,927	1,050				126
133		143	5,615	4,799	410	2,611	925		853	284	127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

	\$110	\$106	\$13,730	\$9,663	\$5,399	\$4,264			\$900	\$3,167	128
			19,871	2,428	1,024	1,404			2,410	15,033	129
			11,340	7,476		2,911	\$4,565		3,136	728	130
\$132	25	25	33,471	10,415	3,078	2,129	600	\$220	1,028	22,028	131
167	72		3,581	2,942	1,375	1,459		106	639		132
			1,465							1,465	133
			5,674	542	542				408	4,724	134
	284		9,714						4,761	4,963	135

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

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

City number.	CITY.	Total.	I.—GENERAL GOVERNMENT.								
			Total.	Legislative branch.			Executive branch.				
				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.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
136	Lincoln, Nebr.	\$669,463	\$51,050				\$11,182	\$3,521	\$210	\$5,320	\$2,196
137	Racine, Wis.	570,265	33,272	\$4,884		\$809		3,901	350	2,876	3,080
138	Macon, Ga.	576,877	50,033	5,802		3,986			1,050	4,568	9,403
139	Pasadena, Cal.	955,429	74,132				16,820	7,355	450	2,407	10,255
140	Superior, Wis.	654,266	56,389				16,776	1,536	325	3,982	5,530
141	Huntington, W. Va.	368,619	33,972				10,938	1,364	367	3,915	350
142	Chelsea, Mass.	656,223	48,535	4,839	\$1,180	2,405		1,406	150	7,290	7,068
143	Woonsocket, R. I.	472,381	39,319	5,969	150	1,849		3,444	500	3,828	7,069
144	Wheeling, W. Va.	489,020	46,498	628	1,000	3,774		4,513	799	12,762	1,831
145	Newton, Mass.	1,234,236	83,752	350	2,695	3,691		6,592	1,312	4,386	15,089
146	Butte, Mont.	836,817	79,806	5,785	4,093	5,511		3,251	150	11,737	1,500
147	Montgomery, Ala.	406,778	46,820				14,042	3,083	4,550	3,668	2,698
148	Muskogee, Okla.	321,094	42,407				13,960	4,667	603	3,313	8
149	Roanoke, Va.	397,400	51,260	215	3,802	2,380				2,147	5,835
150	West Hoboken, N. J.	399,223	23,371	2,592	1,000	400			1,800	1,454	3,034
151	Galveston, Tex.	788,778	38,543				9,445	3,013	800	1,200	2,113
152	East Orange, N. J.	793,772	67,350	5,856	1,673	\$113	3,420	6,303	670	9,576	7,505
153	Fitchburg, Mass.	768,121	48,916	1,184	2,694	293	2,152	2,110		1,007	8,484
154	Chester, Pa.	365,503	38,791				10,980	1,000	200	1,000	1,492
155	New Castle, Pa.	421,838	35,380				10,035	1,900	90	1,076	4,514
156	Springfield, Mo.	401,632	33,209	2,237	818		1,832	1,975	1,091		1,127
157	Perth Amboy, N. J.	421,050	35,975	2,401	1,709		1,207		957	3,240	1,944
158	Lexington, Ky.	489,085	56,395				18,968	3,825	380	4,350	5,923
159	Dubuque, Iowa.	440,619	40,179	4,337			1,475	2,738		4,939	11,764
160	Hamilton, Ohio.	380,971	49,453	3,449	1,761		4,369		4,077	486	1,495
161	Lansing, Mich.	440,268	47,372	6,745		15	2,031		3,259	150	7,086
162	Charlotte, N. C.	310,053	31,149	642			3,304			2,934	3,811
163	Decatur, Ill.	402,019	39,821					17,757	2,047	1,636	312
164	Portsmouth, Va.	294,637	33,937	450	2,386		1,335		1,200	375	1,445
165	Everett, Mass.	607,037	45,318	3,626	1,001		2,974		1,966		1,467
166	Knoxville, Tenn.	449,769	41,392					17,260	4,247		2,440
167	Elmira, N. Y.	562,027	53,650	3,738			2,381				4,626
168	San Jose, Cal.	556,097	27,180	1,941	38		3,294		3,241	526	1,653
169	Joliet, Ill.	510,911	52,395	54				17,891	5,900	169	478
170	Pittsfield, Mass.	632,263	45,074	1,834	861	155	1,382		1,557	730	2,634
171	Quincy, Mass.	664,854	46,757	1,412	400		3,330		2,707		2,912
172	Auburn, N. Y.	550,848	47,440	4,894	1,771		1,739		3,406		4,653
173	Quincy, Ill.	406,172	33,110	3,546	1,979		2,593		1,427		933
174	Cedar Rapids, Iowa.	585,505	43,434					16,424	1,987	374	2,353
175	Mount Vernon, N. Y.	899,852	113,930	6,049	3,544		7,539		7,496	375	1,862
176	New Rochelle, N. Y.	732,609	89,108	5,573	3,110		5,103		6,063		3,695
177	Niagara Falls, N. Y.	685,438	74,827	8,083	1,000		2,681			140	7,085
178	Amsterdam, N. Y.	344,785	43,048	5,105	652		3,291		1,612		3,491
179	Taunton, Mass.	524,123	42,767	5,723	600		1,223		2,535	1,165	6,073
180	Jamestown, N. Y.	526,134	39,959	3,376			2,417		1,883	125	5,083
181	Lorain, Ohio.	370,624	40,684	2,945	135		3,309		4,118	1,175	1,673
182	Oshkosh, Wis.	401,620	28,639					11,858	1,542	325	1,552
183	Jackson, Mich.	450,810	41,969					4,738	1,500		3,674
184	Lima, Ohio.	301,071	31,320	2,225	990		3,031		2,308	937	1,729
185	Stockton, Cal.	660,962	57,613					17,798	1,719	250	1,817
186	Waterloo, Iowa.	353,018	19,179	1,932	1,690		2,052		1,368		105
187	Fresno, Cal.	593,082	30,105	3,742			2,381		2,638	343	
188	Shreveport, La.	380,165	34,804					13,806	1,375	300	1,436
189	Columbia, S. C.	385,280	30,742					10,524		288	6,170
190	Austin, Tex.	355,539	32,158					11,249	3,398		8,300
191	Everett, Wash.	398,628	44,895					7,203		253	5,718
192	Aurora, Ill.	408,698	41,723	2,180			1,196		3,965	2,803	309
193	Williamsport, Pa.	260,288	34,101					9,415	1,300	70	2,300
194	Joplin, Mo.	399,995	41,427					17,259	2,974	900	50
195	Waco, Tex.	497,832	30,453					8,482	2,817	350	
196	Orange, N. J.	461,187	37,240					9,012	6,278	225	3,380
197	Boise, Idaho.	398,561	27,541					6,600		225	1,568
198	Lynchburg, Va.	435,885	41,030	317	900		2,270		2,188	300	3,272
199	Colorado Springs, Colo.	464,645	51,468					10,018	2,893		2,100
200	Brookline, Mass.	1,186,669	74,968					11,190	3,822	300	3,859
201	Danville, Ill.	329,266	25,167	2,175	1,159		2,500		1,160		600
202	Newport, Ky.	271,270	38,564					16,669	1,840	510	1,396
203	Bellingham, Wash.	300,079	24,311	2,261	1,435		1,205		1,455	286	1,753
204	La Crosse, Wis.	377,240	32,469	4,588	2,563		1,034		2,124	250	8,152
205	Council Bluffs, Iowa.	357,722	22,832	2,000	2,500		1,800		1,800		2,100
206	Norristown, Pa.	177,612	15,764	556	534		763			75	1,007
207	Kenosha, Wis.	315,351	20,019	4,835			567		3,942	61	1,855
208	Ogden, Utah.	428,250	52,204					13,468	4,604	250	3,998
209	Winston-Salem, N. C.	235,421	16,832	252			2,430			655	2,540
210	Zanesville, Ohio.	290,624	36,276	2,172	497		2,273		2,744	697	1,027
211	Easton, Pa.	316,257	20,517						2,610		872
212	Waltham, Mass.	508,982	37,887	624	600		3,181	3,853		238	6,459
213	Madison, Wis.	538,738	31,340	7,456	4,261		1,650		2,654		3,270

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.
assigned to each, see page 19. For a text discussion of this table, see page 81.]

I.—GENERAL GOVERNMENT—continued.															City number.
Executive branch—Continued.															
Financial—Continued.		Legal.		Other general executive offices and accounts.											
Collection of revenue.	Other financial.	Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds.	City planning.	Entertaining.	Conventions and league dues.	All other.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.															
\$20	\$668	\$6,630	\$38	\$2,156	\$5,959					\$348		\$80	\$900	136	
67	38	1,504			4,215	\$2,998						22		137	
4,800	1,276	3,094		3,266	2,139		\$2,519						780	138	
3,374		6,659		4,278	10,544					1,825	1,008	220		139	
	7	5,115		1,113	3,054	2,590							1,161	140	
1,490		3,227		2,121	2,721									141	
	350	1,797		3,631	1,780		9		\$2,622	17			2,143	142	
751	663	1,573		4,699	2,575								800	143	
	1,297	1,500			3,357								6,902	144	
6,368	130	3,779		4,516	12,016				4,257	70			1,455	145	
7,870		9,683			4,193							100		146	
		2,270	1,300	2,927	5,003									147	
2,541	773	3,472		4,025	2,958									148	
8,207	145	3,040			5,010								588	149	
2,419	338			2,042										150	
6,738	5,494	2,665												151	
	700	3,896		2,800	5,126									152	
2,689	1,353	1,253		2,401	12,465					665			685	153	
6,450	8,177	4,395										40		154	
6,098	1,287	2,355		2,502	2,970							40		155	
8,606		3,158			2,840		88							156	
4,354	1,206	1,490												157	
2,509	377	2,500		3,471	4,594							100		158	
446	615	3,968		2,744	1,822							300		159	
5,120	798	2,772			2,127	4,364	605	\$3,572						160	
28		1,886		3,069	3,571							20		161	
3,880	34	2,619			2,250							50	1,000	162	
7,363		2,694			2,630									163	
4,712		2,300			2,000							134		164	
3,620	782	1,371		2,104	5,611	4,199	160			165			1,063	165	
2,606	585	7,667					1,139							166	
1,705	756	2,660		3,216	515	3,249	329							167	
2,208		2,102			2,112									168	
10,717	172	4,522			2,021	779						93		169	
5,543	600	1,060		3,222	30	6,187								170	
4,169	505	1,482		3,088	3,901	3,602				243			547	171	
1,275	155	2,326		1,772	1,526	1,081	613					150		172	
8,428	103	1,741	1,000		3,721	1,275								173	
1,456		6,617			4,303									174	
6,839	574	11,488		3,514		8,263	2,366			46		150		175	
5,533	1,081	5,965		3,110	2,152	10,213	2,187						293	176	
	50	5,895		3,553	4,481	8,889	599						4,471	177	
226		2,876		2,601		5,469	663	1,500						178	
	920	1,187		3,254	2,218				1,100	458			1,728	179	
1,003	179	1,890		1,737		2,227	612					210		180	
4,654	738	2,962			4,551	2,422	522							181	
12		2,112		1,962	706									182	
		1,830		3,203	4,236	1,802							6,686	183	
3,275	442	2,624			2,189	2,320	311	835						184	
4,321		3,813		3,895	5,980							40		185	
														186	
687		3,579			2,281							190		187	
2,332		2,463			4,778							40		188	
1,226	899	3,555			2,946							163		189	
697	1,222	1,800			3,600		633							190	
	12	2,172										38		191	
8		3,338		3,959	14,213		49					50		192	
9,885	274	3,936			1,800	360							243	193	
8,657	738	3,006		1,180								40		194	
1,019	75	2,611			5,081		842					25		195	
6,508		2,730												196	
180	708	1,800		3,602										197	
4,185		3,218		3,935	2,008									198	
8,342	210	2,429			3,112							24		199	
5,021	5,135	3,408		5,001	7,673		353				1,585			200	
8,291		4,969		5,064	5,132				6,251	305				201	
9,952	61	2,798			1,800									202	
772		2,812		2,200	1,200									203	
1,000		3,071			5,551		3							204	
		1,988			1,058	4,884						264		205	
822		1,624			4,189							70		206	
4,401	1,340	1,054			71						10			207	
	330	1,208			588								2,399	208	
3,908		4,164			4,702									209	
1,927		854				2,400								210	
2,976	997	2,249			1,608	2,540	179	1,444					588	211	
5,232	2,096	1,051		1,714						72		68		212	
	182	1,609		3,338	4,251				2,300				700	213	
		2,660			1,009	50								214	

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY
[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	I.—GENERAL GOVERNMENT—continued.										II.—PROTECTION TO PERSON AND PROPERTY.				
		Judicial branch.						Elections.	General govern- ment buildings.		Total.	General super- vision.	Police depart- ment.	Fire department.		
		General munici- pal courts.	Justice courts.	Special courts.	Superior courts.	Coro- ner.	Marshal and sheriff.		Care and main- tenance.	Rent of leased build- ings.				General conduct of depart- ment.	Water.	
136	Lincoln, Nebr.	\$1,500						\$4,611	\$5,661		\$35,093		\$31,871	\$50,472		
137	Racine, Wis.	2,199						2,857	3,472		102,256		33,726	47,068	\$18,129	
138	Macon, Ga.	1,502						768	5,057		212,324		87,348	79,530	30,594	
139	Pasadena, Cal.	1,480						65	7,394		123,173		45,402	63,215	1,926	
140	Superior, Wis.	2,991						6,710	5,799		167,047		55,884	70,403	33,798	
141	Huntington, W. Va.	1,783							5,590	\$123	85,007		38,943	28,722	16,612	
142	Chelsea, Mass.							3,880	7,768		139,735		65,375	66,923	2,492	
143	Woonsocket, R. I.			\$1,497			\$16	159	3,780		148,332		68,291	57,990	20,477	
144	Wheeling, W. Va.	1,900				\$1,511			4,724		123,467		51,461	70,646		
145	Newton, Mass.							5,835	11,211		195,792		100,017	80,579		
146	Butte, Mont.	3,623						14,808	7,502		221,304		103,280	81,164	28,297	
147	Montgomery, Ala.	108			400			1,378	5,393		131,775		64,535	61,329		
148	Muskogee, Okla.	1,062						3,213	1,814		67,627		26,064	39,570		
149	Roanoke, Va.	1,457			9,990	308		1,215	2,401	1,500	104,833		47,168	50,949	5,813	
150	West Hoboken, N. J.	1,000						449	5,859		100,144		57,214	38,216	2,201	
151	Galveston, Tex.	2,480						2,212	2,383		200,888		92,584	100,415		
152	East Orange, N. J.	1,857	\$4,146					605	3,104		140,733		76,141	59,411		
153	Fitchburg, Mass.							3,275	6,167		133,994		51,151	77,200		
154	Chester, Pa.	400							3,415	1,242	66,577		26,456	20,955	6,408	
155	New Castle, Pa.								2,513		64,657		24,927	27,572	7,367	
156	Springfield, Mo.	2,114						2,691	1,221	1,492	97,558		32,394	48,259	13,082	
157	Perth Amboy, N. J.	1,200		4,147			\$900	907	6,929		75,317		42,231	25,868		
158	Lexington, Ky.	3,832				225		621	1,461	3,250	133,667		52,745	45,309	31,967	
159	Dubuque, Iowa							2,166	2,845		94,497	\$233	41,385	51,116		
160	Hamilton, Ohio	5,827						4,148	901		80,961		36,329	43,579		
161	Lansing, Mich.	3,766					1,800	2,362	7,575		95,725		25,767	46,909	19,500	
162	Charlotte, N. C.	2,850						549	5,281		77,390		32,642	27,184	13,817	
163	Decatur, Ill.	2,115						1,867		1,200	66,008		25,960	38,271		
164	Portsmouth, Va.		1,200		6,214	270		481	5,967		74,929		30,822	26,792	12,228	
165	Everett, Mass.							3,685	1,361	3,250	107,279		47,354	50,905		
166	Knoxville, Tenn.	900						1,083	1,955		131,709	503	51,500	77,058		
167	Elmira, N. Y.	6,876						11,292	8,305		117,630		48,990	51,418	14,000	
168	San Jose, Cal.	2,745						3,696	3,601		107,164	750	35,843	82,960	13,491	
169	Joliet, Ill.	2,832						790	724	3,617	84,615	929	35,475	43,044		
170	Pittsfield, Mass.	5,751							4,260		92,069		44,787	39,465		
171	Quincy, Mass.							4,988	3,982		123,007		51,505	54,738	10,410	
172	Auburn, N. Y.	4,812		875				7,491	4,964		107,887		39,325	54,267	10,509	
173	Quincy, Ill.	1,522						1,830	2,303		99,469		36,342	46,160	13,980	
174	Cedar Rapids, Iowa	2,396						3,326	3,974		85,556		36,733	43,333		
175	Mount Vernon, N. Y.	10,702				1,191		25,197	2,848	7,643	159,750		77,045	43,017	28,398	
176	New Rochelle, N. Y.	8,709		124				10,788	4,759		112,893		50,519	41,025	15,627	
177	Niagara Falls, N. Y.	3,472		3,792				5,573	7,981	1,800	165,147		55,382	70,429	28,105	
178	Amsterdam, N. Y.	5,515						5,139	2,474	1,300	68,139		25,833	38,790		
179	Taunton, Mass.							4,877	3,279		115,738		62,760	56,867		
180	Jamestown, N. Y.	1,944						8,746	5,341		85,387		33,995	45,409	3,720	
181	Lorain, Ohio	2,743						2,863	1,213		82,103	1,519	36,989	38,933		
182	Oshkosh, Wis.	2,658						1,748	2,850		78,950	123	21,113	37,555	18,234	
183	Jackson, Mich.	924	1,337					2,800	2,119	3,432	80,530		34,598	47,094		
184	Lima, Ohio	38	247					3,711	839		63,816		24,978	37,930		
185	Stockton, Cal.	5,496						2,316	3,050	4,270	110,083		49,621	50,430	3,738	
186	Waterloo, Iowa	1,336						1,212	2,414		65,990		28,987	29,299		
187	Fresno, Cal.	5,104						1,392	5,093		129,242		46,883	65,399	2,160	
188	Shreveport, La.	2,548				160	500		5,083		109,487		47,544	47,927	10,370	
189	Columbia, S. C.	1,200						692	3,752		124,572		66,297	53,752		
190	Austin, Tex.	4,578						898	1,423		59,826		27,492	28,926		
191	Everett, Wash.	1,301						4,851	3,952		74,625		24,911	29,696	12,728	
192	Aurora, Ill.	2,453			657			2,681	6,634		77,523	525	40,464	24,775		
193	Williamsport, Pa.	400							4,395		63,899		22,360	36,496	1,620	
194	Joplin, Mo.	1,268			1,986				3,572	1,980	99,998		45,058	38,875	11,649	
195	Waco, Tex.	857						500	3,885		109,569		38,628	53,625	11,876	
196	Orange, N. J.	1,608		4,019				326	3,842		96,900		48,001	44,252		
197	Boise, Idaho	708						1,768	2,007	239	71,679		22,046	37,155	5,265	
198	Lynchburg, Va.	2,862			3,283	305		1,017	1,229	1,391	102,715		45,304	56,749		
199	Colorado Springs, Colo.	1,263						2,803	4,205		76,591		32,485	39,922		
200	Brookline, Mass.							3,836	9,694		231,172		100,064	113,411		
201	Danville, Ill.	1,174						94	935		110,237		41,100	43,012	25,471	
202	Newport, Ky.	2,120						1,058	5,625	1,450	49,064		31,827	16,310		
203	Bellingham, Wash.	573				272		3,064	2,524		35,332		18,199	16,062	2,832	
204	La Crosse, Wis.	912						1,608	5,333		77,355		25,108	50,446		
205	Council Bluffs, Iowa	715			1,161			2,647	1,204		53,825		27,419	29,555		
206	Norristown, Pa.								5,758		26,901		15,782	9,930		
207	Kenosha, Wis.	1,925						1,183	1,967		47,627		22,111	23,640		
208	Ogden, Utah	4,579						2,441	1,691		67,615		35,947	29,885		
209	Winston-Salem, N. C.	4,103						237	1,059		38,145		20,414	17,482		
210	Zanesville, Ohio	2,159						7,950		1,200	63,930		26,770	36,136		
211	Easton, Pa.	250						11	1,258		33,887		21,061	31,024	1,446	
212	Waltham, Mass.							3,035	3,240		85,607		37,288	37,815	2,050	
213	Madison, Wis.	1,906						2,011	2,578		91,618	103	28,836	34,246	20,703	

GENERAL TABLES.

223

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.															
Militia and armories.	Register of deeds and mortgages.	Inspection service.						Other protection to person and property.							
		Total.	Buildings.	Plumb- ing.	Weights and meas- ures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Hu- mane socie- ties.	Pounds.	Exam- ining plumb- ers and engi- neers.	Em- ploy- ment agen- cies.	All other.

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.

		\$2,066	\$600	\$1,056	893	\$317			\$684			\$423	\$261			136	
		2,752		1,341	1,411				612	\$305	\$300					\$7	137
\$2,500		4,289	1,832	1,529	56	872			8,063	7,677		86			300	138	
		12,348	4,456	4,127		3,765			5,282		1,834			\$2,583	865	139	
		3,578		1,252	2,176			\$150	3,384			1,995	15	1,374		140	
		1,860	900		960				870					870		141	
200		4,553		1,246	2,413	894			190						190	142	
		1,443	253	1,160	30				132			132				143	
		1,360	1,360													144	
532		4,920	1,440	1,856	1,521			103	6,744	6,470					274	145	
		5,405	1,805	1,800		1,800			3,158	362		1,144	210	1,442		146	
1,090		4,621	1,030	1,354		2,437										147	
		1,669						1,669	324			324				148	
		900			900				3			3				149	
		1,822	766	1,056					691			691				150	
		4,383	2,883	1,500					3,506		450	903			2,153	151	
500		4,461	3,321	1,140					1,240		340	900				152	
1,989		2,147		1,000	1,135			12	1,507			1,107			400	153	
		2,000	1,000	1,000					760			409			351	154	
		3,415			963	2,452			1,376			274			1,102	155	
		2,340		1,177		1,163			1,513		740	759	14			156	
		5,924	1,273	960	1,207	2,484			1,294	731		491			72	157	
		1,487	979	508					2,159		590	569			1,000	158	
		520				520			1,243		300	943			189	159	
		933	933						120		120					160	
		1,482	150		1,332				2,067				2,067			161	
300		2,947	1,399	1,548					500		500					162	
		1,631	100		831			900	544			376	168			163	
2,045		1,292		1,275	17				1,750		250				1,500	164	
310		7,226	3,793	1,896	2,047				1,484	1,252		32			200	165	
		2,648	1,065	1,228	355											166	
		2,144		1,630	514				1,078		12		180		886	167	
		3,101				1,546		1,555	1,019			997	8	14		168	
		1,622		1,622					3,545	3,545						169	
587		4,028	1,305	1,626	1,007				3,202	2,105		313			784	170	
		4,715	1,915	1,400	1,400				200						200	171	
		2,417	1,000	917	500				1,369		1,103		266			172	
		2,545		1,194		1,351			442			442				173	
		3,537		1,639	160	1,738			1,933			189			1,794	174	
		7,332	3,460	3,250	551		\$71		3,958		30	1,430	502		1,906	175	
		4,007	1,752	1,520	735				1,715		76	1,137	202		300	176	
		4,686	1,500	1,555	1,631				6,545	5,532			713			177	
		3,230	1,200	1,200	830				288				288			178	
994		3,010	400	1,121	723	600		166	2,168			1,659			609	179	
		2,053		1,060	1,003				180				180			180	
		3,612		1,506	911	1,195			1,050		600	450				181	
		1,832		1,009	823				93			51		42		182	
		5,594	1,065	1,206	1,411	1,910			1,644		600	1,044				183	
									906		900	8				184	
		4,348		2,067		2,281			1,946		600	1,346				185	
		4,071		1,872	421	1,778			3,633	397		33			3,203	186	
		8,930	1,845	2,705		4,680			2,868			1,393		1,478		187	
		2,933	1,570					1,363	713		439	274				188	
900		2,700		1,200		1,500			923		780	143				189	
230		1,241		1,241					3,937		500	2,778			664	190	
		5,508	1,250	1,508	250	2,500			1,782			857		925		191	
		1,145				1,133		12	619		511					192	
		2,193		1,000	1,183	1,000			230			230				193	
		2,576			463	753		1,360	840			840				194	
437		3,012	750	751		1,511			2,092			210			1,832	195	
		3,582	1,200	1,182	1,200				1,065			1,065				196	
		2,342	2,342						4,871			1,476		1,194	2,201	197	
472		180		180					10						10	198	
		1,481				1,481			2,633	1,652	650	306			25	199	
		11,697	1,475	2,000	1,872	3,240		3,110								200	
		504		504					150						150	201	
		927	927													202	
		218			101	117			1,021			87		838	96	203	
		1,765			1,459	306			36					36		204	
									1,851	1,585		266				205	
		977	438	539					192			192				206	
		915			915				961	360					601	207	
		1,513	372	883	200	482		76	300			300				208	
		249		55		194										209	
		664			664				360			360				210	
		362	362													211	
362		4,066	549	1,523	1,273	671		50	7,026	6,876					150	212	
		5,593	1,610	1,240	1,359	1,284		100	2,137	1,837	300					213	

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY
[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY.	III.—CONSERVATION OF HEALTH.								IV.—SANITATION, OR PROMOTION OF CLEANLINESS.			
		Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.			Conservation of child life.		Food regulation and inspection.		Total.	Sewers and sewage disposal.
					Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.													
136	Lincoln, Nebr.....	\$11,048	\$5,369			\$1,162	\$1,269	\$3,248				\$50,244	\$16,478
137	Racine, Wis.....	6,380	1,315	\$600		1,494	521	950		\$1,500		36,878	2,854
138	Macon, Ga.....	6,619	3,606	38	\$30	155	3			\$1,384	1,303	44,812	2,360
139	Pasadena, Cal.....	11,402	2,004			27		5,326	\$12	1,667	2,366	77,221	15,464
140	Superior, Wis.....	11,601	3,758	133		2,344	2,492	956		780	1,033	43,694	20,142
141	Huntington, W. Va.....	2,458	1,135				175	950		198		31,068	4,775
142	Chelsea, Mass.....	15,171	3,338	832	5,579	3,391	23	1,425		583		41,140	15,724
143	Woonsocket, R. I.....	3,703	397	576		801		1,585		344		21,068	13,538
144	Wheeling, W. Va.....	5,475	3,320				355			600	1,200	35,116	2,234
145	Newton, Mass.....	29,376	6,460	613	2,805	14,180		3,932		1,088	268	116,182	51,650
146	Butte, Mont.....	11,300	5,225				1,293	1,684		1,500	1,598	91,225	9,911
147	Montgomery, Ala.....	17,656	6,110		900	4,791		450		2,063	3,342	37,997	2,494
148	Muskogee, Okla.....	5,338	3,373			1,623				392		10,751	2,777
149	Roanoke, Va.....	7,929	5,071				1,476	350			1,032	21,133	4,428
150	West Hoboken, N. J.....	2,841	1,174	100				1,067				27,966	2,176
151	Galveston, Tex.....	15,100	2,730	1,200			7,770	850		1,200	1,350	146,539	15,177
152	East Orange, N. J.....	10,067	5,386	117			250	2,814	711	789		85,546	19,530
153	Fitchburg, Mass.....	26,291	7,130	529	14,068	1,818		1,533		413	750	44,934	26,993
154	Chester, Pa.....	4,501	2,810				1,091	600				12,139	994
155	New Castle, Pa.....	4,340	1,993			769	578	1,000				16,560	2,059
156	Springfield, Mo.....	6,941	2,612			2,903		1,058		300	68	21,447	6,233
157	Perth Amboy, N. J.....	8,408	3,417	534	47	1,939	728	800			943	10,881	2,083
158	Lexington, Ky.....	10,842	3,894		2,500	1,597		1,000	1,300	551		32,113	3,576
159	Dubuque, Iowa.....	3,235	1,368			72		900		450	445	31,006	6,902
160	Hamilton, Ohio.....	6,985	4,821		900	54					1,210	45,652	2,362
161	Lansing, Mich.....	412	400			12						19,108	4,429
162	Charlotte, N. C.....	2,775	461	140			939			618	617	33,266	8,297
163	Decatur, Ill.....	6,593	2,902			933	1,755	1,003				15,506	3,663
164	Portsmouth, Va.....	9,715	6,047	751			1,880	1,037				33,910	16,996
165	Everett, Mass.....	21,372	4,075	431	8,161		5,309	2,172		1,124		38,690	16,265
166	Knoxville, Tenn.....	9,169	2,771			3,433				490	2,485	31,509	1,303
167	Elmira, N. Y.....	19,522	8,511	557	4,635	708	40	2,942		910	1,219	29,763	2,031
168	San Jose, Cal.....	4,937	2,115				60	1,387		1,375		27,500	839
169	Joliet, Ill.....	4,342	2,710				466	1,166				37,904	2,467
170	Pittsfield, Mass.....	13,143	1,932	1,173	3,708		3,659	1,251			1,390	38,252	23,110
171	Quincy, Mass.....	17,065	3,078	600	5,711	5,128	1,307	600		253	383	45,817	14,067
172	Auburn, N. Y.....	25,406	3,301	569	18,225		1,118	924		1,271		35,802	7,811
173	Quincy, Ill.....	1,176	935				191					27,742	1,783
174	Cedar Rapids, Iowa.....	2,668	1,033			908				727		31,040	8,415
175	Mount Vernon, N. Y.....	13,281	6,070	373	1,109		720	4,734	275			51,996	12,133
176	New Rochelle, N. Y.....	8,297	3,563	121			2,596	1,568	49	400		67,517	13,937
177	Niagara Falls, N. Y.....	13,060	3,056	1,060	2,115	4,786		2,013				83,049	5,512
178	Amsterdam, N. Y.....	11,412	3,627	398	612			5,655			1,120	30,722	7,425
179	Taunton, Mass.....	10,718	2,186	550	4,017	675		1,335		598	1,357	28,311	10,020
180	Jamestown, N. Y.....	9,327	3,984	102	1,046			856		368		37,641	12,247
181	Lorain, Ohio.....	6,138	1,485			482		2,060	416		1,665	21,737	5,106
182	Oshkosh, Wis.....	3,232	1,668			1,664						14,489	3,984
183	Jackson, Mich.....	12,181	4,369	75	3,398			2,238		1,076	1,025	18,767	7,383
184	Lima, Ohio.....	2,635	1,333	6		409	140			747		12,414	1,881
185	Stockton, Cal.....	5,097	1,603				232	2,354			908	53,372	14,309
186	Waterloo, Iowa.....	1,820	618			113		789		300		16,476	1,849
187	Fresno, Cal.....	5,440	3,230	27			23	660		300	1,200	32,695	8,908
188	Shreveport, La.....	14,010	5,013	211		3,515	2,253	616		661	1,741	74,244	31,851
189	Columbia, S. C.....	5,377	3,482			46		368	940		541	29,135	3,653
190	Austin, Tex.....	2,663					611	552		750	750	44,070	15,364
191	Everett, Wash.....	4,496	2,852				239	205		600	600	2,084	30
192	Aurora, Ill.....	5,286	3,586				294	900			506	35,278	5,688
193	Williamsport, Pa.....	3,812	1,836				720	1,256				16,483	500
194	Joplin, Mo.....	5,345	2,320			1,562	302			23	1,138	17,045	1,796
195	Waco, Tex.....	7,176	191			4,569	316	600		1,500		33,138	1,000
196	Orange, N. J.....	8,989	3,292		9		447	3,017	1,380	844		32,724	8,725
197	Boise, Idaho.....	5,935	4,259	360		1,025	845	6				16,710	7,835
198	Lynchburg, Va.....	12,264	9,469		1,780	413		602				36,168	6,530
199	Colorado Springs, Colo.....	11,579	4,572	288	1,147		1,969	471		1,504	1,628	13,759	6,323
200	Brookline, Mass.....	36,324	2,848	284	2,172	15,356	9,200	2,708		1,670	2,086	109,149	17,880
201	Danville, Ill.....	4,221	2,402				1,777	42				8,103	2,813
202	Newport, Ky.....	2,922	2,281				216		425			35,543	5,342
203	Bellingham, Wash.....	1,352	1,352									6,211	1,184
204	La Crosse, Wis.....	4,764	4,360			154		250				16,467	2,836
205	Council Bluffs, Iowa.....	2,845	806					1,919			120	27,282	13,958
206	Norristown, Pa.....	2,430	1,452				53	925				3,879	2,956
207	Kenosha, Wis.....	4,743	3,743				100		900			5,630	1,023
208	Ogden, Utah.....	3,724	2,065				1,209	450				18,193	894
209	Winston-Salem, N. C.....	2,135	22				358		179	641	935	30,295	6,037
210	Zanesville, Ohio.....	2,185	925			638				622		19,307	1,897
211	Easton, Pa.....	1,205	1,149				56					31,060	1,916
212	Waltham, Mass.....	19,278	3,362	440	6,347	4,585	1,396	1,400		1,000	748	36,212	16,136
213	Madison, Wis.....	9,360	2,260			4,304		1,531		865	400	47,239	19,507

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

IV.—SANITATION, OR PROMOTION OF CLEANL- NESS—continued.				V.—HIGHWAYS.										City number.
Refuse collection.	Refuse disposal.	Public conven- ience stations	Other sanitation.	Total.	General admin- istration.	Care and main- tenance of roadways.	Care and main- tenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Water- ways.	Repair and con- struction for com- pensation.		
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.														
\$29,671		\$895	\$3,400	\$33,611		\$26,849	\$6,446						\$316	136
26,182	\$4,721		3,121	71,019		17,123	9,395	\$11,658	\$2,290	\$29,291			1,262	137
35,145	723		6,554	53,394	\$1,800	32,055	1,006			16,125			2,398	138
43,210	3,216		15,331	111,277	13,306	35,195	5,079	968		55,057			1,672	139
13,953	1,440		2,160	73,177	203	42,744	3,791	4,671		21,768				140
22,658	2,555		1,090	33,853	1,500	13,506	1,228	240		16,965			414	141
22,795	1,324		1,297	61,793	997	20,445	1,682	10,153	2,980	25,322			214	142
7,548				91,178	1,287	44,755	4,746	12,915	1,067	24,828			1,580	143
24,946	5,236		2,700	44,577		13,504	1,900			28,551			622	144
60,429		1,106	2,997	180,506	10,652	36,541	7,651	35,828	11,793	58,116			19,925	145
74,638	4,147		2,529	107,165	2,246	17,558	11,872	44,535		28,967			1,987	146
26,899	3,931		4,673	40,098		25,200	2,950	450		11,226			272	147
4,654	1,220		2,100	35,599		11,963	447			22,768	\$128		293	148
17,772	1,933			43,937		17,806	4,310	212		20,500			1,159	149
24,790			1,000	20,486		1,969	59			17,588			870	150
97,892	5,883	41	27,546	137,192	4,446	80,750	1,200	7,804		39,892	3,100			151
64,486			1,530	101,083		33,140	497	15,290	3,579	48,577				152
13,637	3,468	836		165,591	7,306	89,853	4,491	12,933	6,672	44,336				153
10,780		265		68,542	797	35,623	998			31,124				154
10,842	401	1,615	1,643	45,169	1,967	14,280	829			28,000			93	155
17,677			537	47,162	1,982	24,019	4,216			16,945				156
8,778				60,878	2,700	27,572	3,605		571	24,634			1,796	157
23,182	1,943		3,412	59,445	1,280	6,737	737	5,997		44,714				158
21,710	1,269		1,125	82,295	1,160	23,676	1,482	18,513	216	37,101			167	159
42,616			774	13,430		10,163	1,339	1,628						160
12,340	485	428	1,426	70,718	2,907	26,848	2,410	5,904	1,017	30,000	200		1,432	161
18,331	3,683		2,955	42,784		9,116	2,620			29,674			1,374	162
11,643				29,989	1,371	7,398	3,735			17,451			34	163
15,189	2,325			30,981		9,464	4,063			16,004			1,448	164
19,201	3,100		124	57,706	1,845	14,732	1,742	11,282	4,660	23,415				165
29,202			1,004	65,603	541	18,770	12,901			33,891				166
23,659			4,073	67,887		9,286	8,285	400	743	45,440			3,733	167
22,932	3,508	221		35,080	3,996	30,502	1,457	19,303		29,212			610	168
31,436	3,212		789	57,559	1,793	17,103	5,755			32,774			134	169
13,560	503		1,079	100,092	1,498	32,010	11,432	9,649	7,876	37,627				170
29,340	784		1,626	104,958		49,333	4,109	13,512	968	37,036				171
27,370			811	116,133	1,600	43,476	2,153	8,616	4,572	55,174			5,542	172
25,085			874	39,303		8,585	748	403		27,339	550		2,178	173
23,436	501		1,688	58,399	2,783	16,414	3,460	2,335	1,078	30,960			1,369	174
39,600	365		2,888	141,467		50,641	5,149	11,152	7,161	63,230			4,124	175
52,848			732	86,044		18,862	223	13,074	1,404	52,481				176
76,322			1,255	81,774		31,825	3,382	4,048	8,721	33,116			682	177
20,375	1,843		1,079	51,200		25,665			1,800	22,935			800	178
11,765	3,752	1,874		60,744	2,614	37,717	7,430	10,129	2,126	728				179
22,082	850	1,205	1,257	64,968	3,648	21,827	3,241		1,232	29,175			5,845	180
15,223			1,408	55,133		12,457	1,671	168		22,951	501		17,985	181
9,410	375	180	540	68,876		23,395	7,691	11,613	918	25,061			198	182
7,588			3,796	56,122		21,491	2,216		70	31,872			473	183
9,132			1,401	33,432	880	7,106	1,184			22,511			1,051	184
37,263	1,800			106,979	5,088	40,983	1,137	19,343		39,844	585			185
12,462	1,005		1,160	40,368	1,265	2,437	334	1,613	2,179	29,990	2,550			186
21,677	910		1,200	69,742	2,967	24,453	1,312			39,577			1,028	187
88,224	777		3,392	44,217	1,500	20,344	78			22,295				188
17,926			7,551	67,841		39,376		624		27,741	100			189
25,849			2,857	62,122		59,632		2,490						190
408	1,646			43,440		27,809	1,495			14,136				191
24,243	4,297		1,050	61,633	1,845	31,295	5,630			22,861			152	192
15,983				43,512		18,096	2,277	1,623		21,696			1,820	193
13,426			1,823	53,871		30,632	2,390	7,133		10,344			3,372	194
29,978			2,160	92,117		45,810	6,598	12,000		26,509	1,200			195
22,049			1,950	38,997		14,193	2,210	6,348	409	15,837				196
8,455			420	79,397		28,393	1,882	27,128		23,883	111			197
24,195	2,915		2,825	66,227		36,556	4,306			24,664				198
6,304			1,132	62,410	6,353	11,579	14,297	1,690	636	25,181			2,694	199
80,079	5,287	4,058	1,875	204,675	9,946	80,155	10,905	27,233	17,310	59,126				200
3,493	311	480	1,006	32,204		7,408	1,876			22,920				201
24,990	3,685		1,826	27,769	1,200	8,700				17,869				202
5,027				21,375		9,416	1,923	1,885		8,146				203
12,233	763		635	30,866		6,359	1,475	4,205	1,110	17,103			584	204
11,551	701		1,072	42,175	1,075	11,099	1,626		240	27,205			930	205
923				18,460		7,886	1,261	30		9,030			253	206
4,544			63	45,798	2,543	19,873	2,636	1,074		19,081			591	207
13,929	1,863		1,607	63,917	2,480	10,135	12,574	14,154	891	23,683				208
20,506	796		2,956	30,304		14,563	1,648			13,599				209
13,844	2,483		1,083	27,144		2,711	84			24,349				210
23,714	3,950		1,480	83,712		28,051	1,015	3,533	500	17,043			3,567	211
19,258	848			85,707	2,976	43,875	4,561	7,410	1,890	24,947			48	212
23,321	1,958		2,453	74,537	2,735	23,799	2,241	14,914	2,975	24,037			3,836	213

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

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

City number.	CITY.	VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.							
		Total.	General supervision.	Charities.				Hospitals.	
				Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in hospitals.

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.

136	Lincoln, Nebr.	\$2,349		\$1,049				\$1,300	
137	Racine, Wis.	20,576	\$887	17,351		\$201		2,058	
138	Macon, Ga.	52,739		6,817	\$480		\$280	34,468	
139	Pasadena, Cal.	12,716		10,379				2,337	
140	Superior, Wis.	170					170		
141	Huntington, W. Va.	13,186		8,226	636				
142	Chelsea, Mass.	81,143	4,097	41,468	2,298	25,104		8,046	
143	Woonsocket, R. I.	22,060	1,822	11,351	5,668	500		2,719	
144	Wheeling, W. Va.	5,652							
145	Newton, Mass.	48,615	2,797	16,854	11,065	14,497		2,943	
146	Butte, Mont.	12,361		20				3,860	
147	Montgomery, Ala.	14,516		5,925				4,713	
148	Muskogee, Okla.	15,453		1,822				2,379	
149	Roanoke, Va.	18,573		3,501	2,015	317	500	3,000	
150	West Hoboken, N. J.	3,960		3,660				300	
151	Galveston, Tex.	91,742		5,737				81,779	
152	East Orange, N. J.	12,870		7,521	1,265	334		3,750	
153	Fitchburg, Mass.	100,117	2,108	20,622	11,069	5,738		60,440	
154	Chester, Pa.	600		600					
155	New Castle, Pa.	18,820	936	6,693	2,001			2,286	\$5,545
156	Springfield, Mo.	12,671				10,104		2,567	
157	Ferri Amboy, N. J.	14,066		6,323	2,364	339		3,000	2,040
158	Lexington, Ky.	40,637		2,716	1,320	5,543	3,003	16,000	
159	Dubuque, Iowa.	550		550					
160	Hamilton, Ohio.	6,060		2,297		1,400			
161	Lansing, Mich.	13,658		7,838				5,200	
162	Charlotte, N. C.	2,844		1,220			1,200	418	
163	Decatur, Ill.	10,743				7,333		1,200	
164	Portsmouth, Va.	47,963	2,410	24,975		500		1,000	
165	Everett, Mass.	47,963		19,496					
166	Knoxville, Tenn.	38,226		3,427		350	50	33,589	
167	Elmira, N. Y.	40,158		5,283	7,952	12,487	410	11,719	2,307
168	San Jose, Cal.								
169	Joliet, Ill.								
170	Pittsfield, Mass.	31,437	2,678	15,197	12,533	778			
171	Quincy, Mass.	31,381	1,572	14,184	7,902	2,156		5,000	
172	Auburn, N. Y.	38,186	2,532	15,796	5,394	4,978		8,712	
173	Quincy, Ill.	7,221							
174	Cedar Rapids, Iowa.	1,768		438					
175	Mount Vernon, N. Y.	86,106	1,473	4,941	4,634	10,816		12,617	
176	New Rochelle, N. Y.	35,990	2,188	4,084	8,109	6,275		10,228	123
177	Niagara Falls, N. Y.	27,225	3,368	12,083				11,774	
178	Amsterdam, N. Y.	22,869	1,200	5,197	9,465			5,888	349
179	Taunton, Mass.	48,328	1,682	15,147	20,675	9,605		1,167	
180	Jamestown, N. Y.	69,809		21,722	9,000			37,901	
181	Lorain, Ohio.	3,812		3,283				529	
182	Oshkosh, Wis.	21,860		21,860					
183	Jackson, Mich.	35,674	900	6,777	349			26,401	1,000
184	Lima, Ohio.	9,825		2,417				5,707	
185	Stockton, Cal.	9,835						8,835	
186	Waterloo, Iowa.	350		350					
187	Fresno, Cal.	376						376	
188	Shreveport, La.	3,825		800	600	2,425			
189	Columbia, S. C.	25,079		7,659		538	505	11,950	
190	Austin, Tex.	24,090		5,383				15,783	
191	Evarett, Wash.	802						2,250	
192	Aurora, Ill.	2,250							
193	Williamsport, Pa.	31,259		13,294	5,065	21	331	2,250	12,348
194	Joplin, Mo.	22,409		4,513		10,429	380	3,688	
195	Waco, Tex.	11,599		2,749	1,175			7,145	
196	Orange, N. J.	20,723		8,312	7,361			5,050	
197	Boise, Idaho.	2,492		1,666					
198	Lynchburg, Va.	50,468		3,890	6,398		1,600	19,353	
199	Colorado Springs, Colo.	1,150		1,150					
200	Brookline, Mass.	26,671	787	6,532	5,601	7,752		4,823	
201	Danville, Ill.	887		13					
202	Newport, Ky.	17,151	900	3,644				4,500	
203	Bellingham, Wash.	1,194		147					
204	La Crosse, Wis.								
205	Council Bluffs, Iowa.	110					110		
206	Norristown, Pa.	76		76					
207	Kenosha, Wis.	11,199		8,184	2,293	25			
208	Ogden, Utah.	3,559		363					
209	Winston-Salem, N. C.	25,181		2,172		240		22,769	
210	Zanesville, Ohio.	16,550		1,667				861	
211	Easton, Pa.								
212	Waltham, Mass.	31,372	1,599	11,590	6,984	9,141		1,532	
213	Madison, Wis.	3,382						3,076	

GENERAL TABLES.

227

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

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

VI.—CHARITIES, HOSPITALS, AND CORRECTIONS—continued.			VII.—EDUCATION.			VIII.—RECREATION.							City number.	
Corrections.			Total.	Schools.	Libraries.	Total.	Educational recreation.			General recreation.				
Institutions for adults.	Institutions for minors.	Probation boards and officers.					Museums and art galleries.	Zoological collections.	Conservatories.	Music and entertainments.	Celebrations.	Baths and bathing beaches.		Athletics and playgrounds.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.														
		\$99	\$356,882	\$347,641	\$9,241	\$15,664		\$562		\$1,710	\$115		\$200	136
\$10,694			271,248	259,666	11,582	24,247				276	150		3,607	137
			134,196	132,990	1,206	17,324				40			6,320	138
			471,564	448,317	23,247	64,429				994	181	5,612		139
			274,492	263,627	10,865	17,743		194		884	850	372	249	140
3,454			161,773	155,942	5,831	2,978								141
	\$130		228,921	221,218	7,703	17,310					1,293	417	219	142
5,652			140,026	136,901	3,125	2,821				432	349	138	629	143
	459		226,124	216,470	9,654	605								144
			461,212	427,979	33,233	103,777					1,161	905	17,708	145
	8,481		293,956	267,944	26,012	1,370							1,370	146
3,878			105,869	100,573	5,296	4,138		850						147
11,252			128,990	124,909	4,081	9,551								148
9,240			127,684	127,684		5,473							475	149
			213,932	208,076	5,856	3,488					300			150
4,226			141,537	141,537		9,880				2,217		189		151
			358,910	337,054	21,856	18,251					100		5,959	152
	140		205,659	196,201	9,458	21,308				1,007	810		2,104	153
1,059			171,524	170,624	900	6,717					200		2,383	154
			231,421	227,717	3,704	2,826					150		1,930	155
			168,394	164,722	3,672	7,503				48		60	470	156
			205,945	200,150	5,815	3,676					600		1,174	157
12,055			146,956	138,747	8,209	5,179								158
1,663			159,848	150,222	9,626	19,169					300		3,945	159
			166,103	161,385	4,718	3,158				495				160
20		600	180,375	172,676	7,699	12,381					210		523	161
			109,825	104,985	4,840	1,877					61		1,041	162
			217,151	208,662	8,489	20,870					200		412	163
1,710			85,413	85,363	50	491					50		441	164
	82		252,300	242,676	9,624	19,750					750	844	1,117	165
		\$10	128,536	128,536		915								166
			210,339	205,639	4,500	9,191		\$58	197	357	287		801	167
			278,148	269,653	8,495	24,684		50	50	215		6,524	240	168
			254,940	246,107	8,833	8,345						750	170	169
	231		278,880	265,880	10,000	9,970				400	406	1,106	1,700	170
	267		255,459	239,481	15,978	25,203				5	510	1,191	1,387	171
	774		169,669	163,669	6,000	5,552					200	100	1,193	172
7,221			180,130	173,972	6,158	17,113				260	16			173
1,330			328,501	315,012	13,489	23,693		2,536	\$396	59	203	912	39	174
	1,625		353,391	342,436	10,955	9,452				304	657		2,611	175
	4,983		289,189	279,418	9,771	29,494				900	615	3,855	300	176
		770	218,068	209,935	8,133	13,204				1,500	285			177
	52		116,806	114,806	2,500	431					263		168	178
		1,186	189,123	178,523	10,600	11,747					566	126	741	179
			203,125	203,125		7,638				437	174		1,311	180
			147,554	144,208	3,346	11,094				75				181
			167,820	159,035	8,785	5,985		182		15	140	407		182
247			183,363	180,698	13,665	6,959			1,302	1,027			1,221	183
1,701			143,036	139,535	3,501	3,099							6,455	184
			267,371	267,412	19,959	27,043								185
			195,819	183,128	12,691	9,883			110	68	170	975	477	186
			289,139	276,583	10,756	32,416			30	1,070			12,969	187
			76,406	76,006	400	3,925							300	188
4,427			78,642	77,842	800	18,908		2,886		300	3,600		2,774	189
2,611	13	300	117,286	117,286		5,696				1,513				190
			219,910	215,426	4,484	5,942					48			191
			176,725	166,733	9,992	7,550			313					192
			158,372	158,372		4,734				50	50			193
200			145,008	139,204	5,804	12,602				103		100	650	194
3,401			197,991	196,555	4,436	15,427				1,147	1,972			195
			215,044	215,044		7,074					375	225	4,973	196
			183,510	180,452	5,058	9,072					999	135		197
19,227			109,910	109,910		13,878					730		3,660	198
			223,612	216,768	6,844	20,140				2,007			1,173	199
	156		321,714	287,900	33,814	149,361		63		520	2,067	12,829	37,538	200
			138,990	131,691	7,299	8,993					350		1,544	201
			92,352	87,948	4,404	2,331								202
			198,329	192,195	6,134	8,302			75				60	203
			193,150	187,150	6,000	17,674				250	100	1,166	2,176	204
			189,020	180,220	8,800	9,662		996			265			205
			107,563	106,555	1,008	2,276								206
			172,161	163,114	9,047	4,438					603	237		207
697			206,538	203,724	5,114	5,032					415		106	208
3,196			80,793	88,135	1,658	116							50	209
			118,213	113,764	4,449	5,464				66			416	210
			150,306	142,423	7,883	4,078					325		500	211
			160,319	146,327	13,992	31,462					1,193	262	3,388	212
307			237,651	224,201	13,450	33,795		3,768		948	411	2,753	1,430	213

FINANCIAL STATISTICS OF CITIES.

TABLE 12.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY

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

City number.	CITY.	VIII.—RECREATION—continued.							IX.—MISCELLANEOUS.		
		Parks and trees.						Quasi productive park enterprises.	Total.	Soldiers' relief and burial.	
		General expenses.	Park highways.	Park police.	Park lighting.	Park areas and buildings.	Trees in streets.				Undistributed park expenses.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
136	Lincoln, Nebr.	\$1,500	\$3,447			\$60	\$6,531		\$1,539	\$50,414	
137	Racine, Wis.	4,047	234	\$2,880		672	11,733			531	
138	Macon, Ga.	1,000				58	9,876			620	
139	Pasadena, Cal.	2,658		1,274		899	33,044	\$14,727		1,603	
140	Superior, Wis.	140	4,743			260	9,409	213	429	4,133	
141	Huntington, W. Va.	1,300					1,526	152			
142	Chelsea, Mass.					90	12,754	2,537		13,656	\$13,500
143	Woonsocket, R. I.					58	667	548		478	43
144	Wheeling, W. Va.						605				
145	Newton, Mass.	3,349				117	34,899	45,638		5,158	5,028
146	Butte, Mont.										
147	Montgomery, Ala.					206	3,032			230	
148	Muskogee, Okla.	1,600		375		25	6,590			171	
149	Roanoke, Va.	3,645		450		836	67			100	100
150	West Hoboken, N. J.					80	3,108			24	
151	Galveston, Tex.					450	7,024				
152	East Orange, N. J.						1,655	10,537		212	
153	Fitchburg, Mass.	6,309	345				8,427	1,992	\$314	15,516	15,190
154	Chester, Pa.						4,134			1,004	
155	New Castle, Pa.						746				
156	Springfield, Mo.	1,115	558			75	5,177				
157	Perth Amboy, N. J.						1,462	440			
158	Lexington, Ky.	1,185		1,954		814	1,226			778	
159	Dubuque, Iowa	1,419	722	235		808	8,804	410	2,436		
160	Hamilton, Ohio					135	2,528			527	
161	Lansing, Mich.			800		190	7,610	3,048		60	
162	Charlotte, N. C.	55					720				
163	Decatur, Ill.	2,324	4,976				4,430		8,528	3,774	
164	Portsmouth, Va.										
165	Everett, Mass.	548		378		184	13,774	2,155		10,185	10,185
166	Knoxville, Tenn.					100	815				
167	Elmira, N. Y.		497			926	1,312		4,756	1,283	1,227
168	San Jose, Cal.	1,271				255	16,129			10	
169	Joliet, Ill.					600	6,825			8	
170	Pittsfield, Mass.	164	114			704	4,281	1,006		8,765	8,265
171	Quincy, Mass.						15,592	\$,518		12,377	9,336
172	Auburn, N. Y.	100				404	3,555			55	
173	Quincy, Ill.	1,000		660	2,610	12,537					
174	Cedar Rapids, Iowa.	968	1,772	500	501	15,689		210			
175	Mount Vernon, N. Y.			350		1,421	4,079			2,131	
176	New Rochelle, N. Y.	3,369		596	705	8,475	3,048		7,631	390	
177	Niagara Falls, N. Y.	460			178	6,304	4,477			1,015	693
178	Amsterdam, N. Y.									3	
179	Taunton, Mass.						10,314			11,941	11,941
180	Jamestown, N. Y.	1,993					3,723			5,239	4,600
181	Lorain, Ohio.	25	135		384	10,475				38	
182	Oshkosh, Wis.	6	356		270	4,104			215	115	
183	Jackson, Mich.	664			733	1,823	189				
184	Lima, Ohio.	900	470	240	100	1,390				116	
185	Stockton, Cal.	1,326			696	19,166				240	
186	Waterloo, Iowa.	1,867	560				5,656				
187	Fresno, Cal.	2,175	500	1,140	480	14,052				435	
188	Shreveport, La.	600		1,140			1,885			395	200
189	Columbia, S. C.	1,500					7,848			1,216	
190	Austin, Tex.						4,183			193	
191	Everett, Wash.	3,148			108	2,638					
192	Aurora, Ill.				535	6,507					
193	Williamsport, Pa.				223	4,126					
194	Joplin, Mo.	1,547		494	433	9,375					
195	Waco, Tex.	1,000			455	10,852					
196	Orange, N. J.					835		666		40	
197	Boise, Idaho.	1,101	300		300	6,237					
198	Lynchburg, Va.		824			6,678	1,986			500	
199	Colorado Springs, Colo.	2,446	1,017	898	341	9,091	3,167			213	
200	Brookline, Mass.	7,240				54,214	34,770			2,833	2,337
201	Danville, Ill.	1,000		780	128	5,191					
202	Newport, Ky.			420	830	1,081					
203	Bellingham, Wash.	1,198			108	6,861					
204	La Crosse, Wis.	2,053	561		423	10,945				155	
205	Council Bluffs, Iowa.	1,300	180		381	6,560					
206	Norristown, Pa.	197	12	170	91	1,806				168	150
207	Kenosha, Wis.				600	2,998				2,630	
208	Ogden, Utah.	1,066				3,465				32	
209	Winston-Salem, N. C.				50	16					
210	Zanesville, Ohio.	898	312		221	3,551				88	
211	Easton, Pa.			700	600	1,293				132	
212	Waltham, Mass.	58	453			13,089	13,014	660		9,833	9,874
213	Madison, Wis.	1,533	1,217	810	241	20,219	465				

PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 81.]

IX.—MISCELLANEOUS—continued.			X.—GENERAL.									City number.
Administration of—		Other miscellaneous.	Total.	Pensions and gratuities for—					Judgments and losses.	Undistributed expenses.		
Public trust funds.	Investment funds.			Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.			All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.												
		\$50,414	\$13,108	\$5,454		\$5,454				\$7,360	\$294	136
		531	3,828	1,194	\$830	384				812	1,822	137
		620	4,926	1,740	1,300	440				1,425	1,761	138
		1,392	7,912								7,912	139
		482	5,920	1,765	1,340	425				4,155		140
			4,324							2,000	2,324	141
		112	9,021	7,109	1,796	2,406	\$1,000		\$1,907	838	1,074	142
		35	3,377	3,189	3,189					188		143
			1,506								1,506	144
\$64		66	9,866	4,617	4,617					131	5,118	145
			18,330	2,825		2,825					15,505	146
		230	7,679	683	463	220				5,181	1,815	147
		171	5,157	1,535		1,535				3,263	359	148
			13,428							35	13,393	149
24			3,511								3,511	150
			5,357								5,357	151
			8,730	6,111	5,121	990				67	2,552	152
		5	5,795	2,089	430	50			1,609	1,357	2,349	153
		1,000	5,108	1,300			1,300			1,050	2,758	154
			2,965	560	110	450					2,405	155
			3,717							1,817	1,900	156
			5,904	1,100	1,100						4,804	157
	25	753	3,073		1,526	2,082				272	2,801	158
			9,840	3,608	1,526	2,082				1,964	4,268	159
16		511	8,642	7,024	2,254	1,972		2,798		1,618		160
	60		459							225	234	161
			8,143	120	120					862	7,161	162
24		3,730	1,709	1,400	381	1,019				309		163
			14,518							12,216	2,302	164
			6,574	3,701	1,695	833	646		827	840	2,033	165
			2,710	38		38				1,893	779	166
	50		12,704	9,742	5,792	3,950				1,700	1,262	167
	10		1,394	650						623	121	168
8		500	10,803	2,436	927	1,509				1,648	6,719	169
			17,581	5,737	3,917		1,820			382	11,462	170
3,041			2,830	2,057	612	550	307		588	230	543	171
5	50		4,628	4,428	2,800	1,628				15	200	172
			408								393	173
			7,416	1,678	1,409	289				4,502	1,236	174
366		1,765	15,458	6,117	1,740	300	4,077			184	9,157	175
			13,687	1,051		1,051				3,742	8,894	176
390			8,029	2,550	1,200	1,350				2,350	3,129	177
22		300	155							155		178
3			4,637							4,137	520	179
639			3,041	1,511		1,511				1,222	308	180
			2,531	1,458	885	573				1,062	11	181
38		105	12,144	2,899	979	1,920				7,010	2,235	182
			6,225	2,025	1,090	935					4,200	183
116			1,378	988	388	600				390		184
240			3,729	2,674	1,450	1,224				1,055		185
			3,123	1,680	960	720				570	883	186
126	315		6,492	690		690				983	4,819	187
170		25	18,852	1,225		1,225				133	17,494	188
		1,216	3,768	167		167				1,785	1,816	189
175		18	7,435							1,280	6,155	190
			2,434	970	85	885				110	1,354	191
			675	150	150					190	335	192
			4,116	1,365			1,365			668	2,063	193
			2,690								2,690	194
			362								362	195
40			3,456	2,940	1,890	1,050				500	18	196
			165								165	197
		500	5,825	829		829				350	4,646	198
116		127	3,693	1,955	655	1,300				316	1,422	199
10	471	15	30,802	10,041	2,900	2,804	3,212		1,125	924	19,827	200
			464							189	275	201
			5,574							1,299	4,275	202
			673	468	219	249				205		203
5		150	4,340	3,285	3,015	270					1,055	204
			4,971	3,569	1,133	2,436					1,402	205
			105							80	25	206
130	9	2,500	1,106	1,047	1,047					59		207
	32		3,086							450	2,636	208
			2,620							2,620		209
			1,667	1,667	85	1,156	426					210
88			1,360								1,360	211
9	132		5,225	3,472	1,390	289		1,793		2,446	2,307	212
			9,516	1,949	879	1,070				529	7,338	213

FINANCIAL STATISTICS OF CITIES.

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

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

City number.	CITY.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.		IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	
						Police department.		Fire department.		All other.					
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$603,060,076	\$18.69	\$67,663,976	\$2.10	\$67,647,508	\$2.10	\$53,181,850	\$1.65	\$11,331,105	\$0.35	\$13,922,359	\$0.43	\$47,374,904	\$1.47
	Group I.....	302,836,138	22.48	40,200,042	2.98	38,215,091	2.84	21,163,679	1.57	7,015,783	0.52	7,468,560	0.55	24,452,205	1.82
	Group II.....	89,402,703	22.06	10,742,959	2.65	8,434,851	2.08	8,511,553	2.10	1,938,671	0.48	2,218,331	0.55	6,246,048	1.54
	Group III.....	107,908,861	15.36	8,262,584	1.18	11,392,902	1.62	11,992,865	1.71	1,280,252	0.18	2,312,270	0.33	8,641,986	1.23
	Group IV.....	59,091,956	13.31	4,758,896	1.07	5,823,270	1.31	6,804,128	1.53	655,784	0.15	1,128,278	0.25	4,902,783	1.10
	Group V.....	43,820,418	13.41	3,699,505	1.13	3,781,394	1.16	4,709,620	1.44	440,635	0.13	794,950	0.24	3,131,882	0.96

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$138,180,316	\$24.90	\$19,057,728	\$3.49	\$16,434,626	\$3.01	\$9,209,752	\$1.68	\$3,286,699	\$0.60	\$3,159,696	\$0.58	\$9,844,763	\$1.80
2	Chicago, Ill.....	49,235,189	20.11	7,183,879	2.92	7,458,179	3.05	3,324,536	1.36	1,374,662	0.56	1,279,297	0.52	4,630,529	1.89
3	Philadelphia, Pa.....	32,185,564	19.10	4,636,905	2.77	4,532,835	2.69	1,453,967	0.86	789,725	0.47	552,565	0.35	2,351,455	1.41
4	St. Louis, Mo.....	14,425,934	19.26	1,636,865	2.18	2,183,938	2.91	1,202,275	1.60	324,899	0.43	230,203	0.31	1,107,031	1.48
5	Boston, Mass.....	23,071,543	30.92	2,174,808	2.91	2,546,042	3.41	1,840,760	2.47	348,011	0.47	684,094	0.92	2,114,917	2.83
6	Cleveland, Ohio.....	12,188,402	18.56	1,319,367	2.01	1,054,814	1.60	898,395	1.37	144,102	0.22	484,658	0.74	1,019,307	1.55
7	Baltimore, Md.....	10,144,765	17.35	1,072,031	1.83	1,347,940	2.30	979,344	1.68	124,604	0.21	225,796	0.39	1,239,847	2.12
8	Pittsburgh, Pa.....	13,450,034	23.51	1,893,608	3.31	1,102,610	1.93	1,104,364	1.93	405,858	0.71	362,018	0.62	1,301,972	2.31
9	Detroit, Mich.....	11,974,391	21.26	1,234,851	2.19	1,555,552	2.78	1,149,636	2.04	219,603	0.39	460,272	0.82	1,301,972	2.31

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. ¹	\$12,453,904	\$25.44	\$1,483,838	\$3.03	\$822,982	\$1.68	\$889,251	\$1.82	\$378,204	\$0.77	\$133,439	\$0.27	\$667,893	\$1.36
11	Buffalo, N. Y.....	11,122,396	23.92	1,191,833	2.56	1,149,772	2.47	1,131,887	2.43	265,709	0.57	482,243	1.04	714,875	1.54
12	San Francisco, Cal.....	11,123,363	24.19	1,676,932	3.65	1,506,852	3.28	1,671,502	3.64	245,638	0.53	195,612	0.43	524,267	1.14
13	Milwaukee, Wis.....	8,361,055	19.53	844,664	1.97	675,276	1.53	714,302	1.67	156,796	0.37	200,536	0.47	884,096	2.07
14	Cincinnati, Ohio.....	9,718,246	23.90	1,332,858	3.28	888,638	2.18	801,507	1.97	156,682	0.39	200,794	0.49	473,314	1.16
15	Newark, N. J.....	9,257,122	23.20	1,075,458	2.70	1,050,326	2.63	694,380	1.74	103,265	0.26	378,308	0.94	603,165	1.51
16	New Orleans, La.....	5,014,820	13.68	653,802	1.78	440,422	1.20	533,613	1.46	144,354	0.39	156,404	0.43	805,833	2.20
17	Washington, D. C.....	9,285,563	25.70	750,482	2.08	976,475	2.70	686,456	1.90	296,710	0.82	156,039	0.43	693,601	1.92
18	Minneapolis, Minn.....	6,546,620	18.52	700,202	1.98	404,662	1.14	555,379	1.57	107,706	0.30	107,688	0.30	334,658	1.09
19	Seattle, Wash.....	6,519,614	19.71	1,032,890	3.12	519,546	1.57	833,281	2.52	83,307	0.25	207,142	0.63	494,346	1.49

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$4,292,780	\$14.33	\$302,805	\$1.01	\$769,099	\$2.57	\$478,909	\$1.60	\$33,641	\$0.11	\$68,757	\$0.23	\$295,124	\$0.99
21	Kansas City, Mo.....	5,346,683	18.29	469,162	1.60	597,360	2.04	521,917	1.79	66,893	0.23	104,801	0.36	309,902	1.06
22	Portland, Oreg.....	4,058,472	14.93	288,208	1.06	365,001	1.84	539,533	1.98	47,642	0.18	38,430	0.14	362,121	1.33
23	Indianapolis, Ind.....	4,803,812	18.09	168,237	0.63	515,092	1.94	572,491	2.16	38,284	0.14	53,367	0.20	295,022	1.11
24	Denver, Colo.....	4,507,261	17.80	677,315	2.68	289,481	1.14	378,616	1.50	65,456	0.26	91,343	0.36	189,549	0.63
25	Rochester, N. Y.....	4,934,702	19.68	330,700	1.32	496,873	1.98	532,070	2.12	32,221	0.13	71,510	0.29	588,708	2.35
26	Providence, R. I.....	4,285,993	17.23	306,026	1.23	547,937	2.20	494,091	1.99	54,474	0.22	160,417	0.64	334,832	1.35
27	St. Paul, Minn.....	3,628,868	15.00	196,223	0.81	346,740	1.43	466,398	1.93	49,696	0.21	64,135	0.27	275,361	1.14
28	Louisville, Ky.....	3,468,922	14.68	245,291	1.04	460,272	1.95	394,083	1.62	28,121	0.12	125,430	0.53	332,651	1.41
29	Columbus, Ohio.....	3,236,457	15.43	238,588	1.14	277,247	1.32	353,104	1.68	31,782	0.15	48,536	0.23	364,076	1.74
30	Oakland, Cal.....	3,372,647	17.32	278,514	1.43	307,145	1.58	384,898	1.98	48,498	0.25	57,867	0.30	175,240	0.90
31	Toledo, Ohio.....	2,597,062	13.83	226,776	1.21	262,002	1.39	305,063	1.64	17,165	0.09	50,966	0.27	249,679	1.33
32	Atlanta, Ga.....	2,498,674	13.52	158,412	0.86	298,203	1.61	272,770	1.48	31,698	0.17	93,937	0.51	313,134	1.69
33	Birmingham, Ala.....	1,485,099	8.63	103,663	0.60	174,527	1.01	224,148	1.36	27,981	0.16	15,970	0.09	122,104	0.71
34	Omaha, Nebr.....	2,329,378	14.27	185,809	1.14	210,575	1.29	408,698	2.50	39,300	0.24	41,848	0.26	147,708	0.91
35	Worcester, Mass.....	3,244,045	20.24	155,818	0.97	291,846	1.82	283,335	1.77	19,836	0.12	93,524	0.58	224,540	1.40
36	Richmond, Va.....	2,164,509	13.98	266,976	1.72	223,897	1.51	253,433	1.64	52,826	0.34	40,979	0.26	232,571	1.50
37	Syracuse, N. Y.....	2,586,873	16.96	236,154	1.65	240,254	1.53	250,830	1.64	18,906	0.12	70,456	0.46	251,785	1.65
38	New Haven, Conn.....	2,386,926	16.23	160,020	1.09	247,819	1.68	246,091	1.69	29,291	0.20	47,053	0.32	120,989	0.82
39	Memphis, Tenn.....	1,966,289	13.46	91,641	0.63	234,897	1.61	212,561	1.45	23,722	0.16	41,466	0.28	162,072	1.11
40	Scranton, Pa.....	1,550,854	10.76	137,301	0.95	141,845	0.98	148,674	1.03	25,053	0.17	16,798	0.12	133,564	0.93
41	Spokane, Wash.....	1,857,032	12.99	150,621	1.05	127,076	0.89	198,182	1.39	21,708	0.15	32,204	0.23	112,791	0.79
42	Paterson, N. J.....	1,615,914	11.76	92,153	0.67	186,569	1.41	236,902	1.72	7,833	0.06	34,738	0.25	119,049	0.87
43	Fall River, Mass.....	1,883,571	14.84	98,794	0.79	194,811	1.54	172,153	1.36	6,299	0.05	69,908	0.55	102,534	0.81
44	Grand Rapids, Mich.....	1,876,865	14.87	165,940	1.31	173,437	1.37	234,226	1.85	33,862	0.27	44,130	0.35	113,817	0.90
45	Dayton, Ohio.....	1,732,274	13.80	196,570	1.57	162,372	1.29	162,753	1.30	13,627	0.11	26,393	0.21	127,209	1.01
46	Dallas, Tex.....	1,733,427	14.29	114,777	0.95	176,235	1.45	197,580	1.63	55,021	0.44	20,175	0.17	201,837	1.66
47	San Antonio, Tex.....	1,518,317	12.52	105,406	0.87	135,184	1.53	201,700	1.66	21,267	0.18	26,029	0.23	158,726	1.31
48	Bridgeport, Conn.....	1,813,752	15.21	125,971	1.06	207,463	1.74	230,926	1.94	23,881	0.20	44,143	0.37	188,804	1.58
49	Nashville, Tenn.....	1,468,528	12.66	148,928	1.28	172,063	1.48	155,894	1.34	21,379	0.18	29,136	0.25	94,818	0.82
50	New Bedford, Mass.....	1,786,301	15.61	129,394	1.13	203,089	1.77	158,344	1.38	17,960	0.16	87,165	0.76	161,898	1.41
51	Salt Lake City, Utah.....	1,780,734	15.68	164,843	1.45	142,582	1.26	113,553	1.00	18,745	0.17	37,149	0.33	162,694	1.43
52	Lowell, Mass.....	1,630,664	14.54	117,189	1.05	161,030	1.44	187,176	1.67	16,568	0.15	27,745	0.25	137,764	1.23
53	Cambridge, Mass.....	2,221,870	19.84	131,536	1.17	199,129	1.78	161,745	1.44	42,192	0.38	77,613	0.69	237,357	2.30
54	Trenton, N. J.....	1,480,925	13.51	112,765	1.03	175,562	1.60	165,905	1.51	8,880	0.08	46,643	0.43	113,688	1.04
55	Hartford, Conn.....	2,328,492	21.27	145,654	1.33	259,845	2.37	271,615	2.48	22,097	0.20	72,751	0.66	179,448	1.64
56	Houston, Tex.....	1,564,658	14.46	138,815	1.28	173,165	1.60	174,097	1.61	38,192	0.35	19,885	0.18	151,562	1.40
57	Tacoma, Wash.....	1,380,265	12.58	105,951	0.98	112,609	1.04	180,624	1.67	17,153	0.16	17,472	0.16	59,616	0.55
58	Reading, Pa.....	976,279	9.07	89,358	0.83	100,117	0.93	70,184	0.65	12,878	0.12	21,349	0.20	106,358	0.99
59	Youngstown, Ohio.....	1,221,390	11.69	157,053	1.50	131,040	1.25	118,508	1.13	12,944	0.12	13,348	0.13	80,841	0.77
60	Camden, N. J.....	1,383,748	13.26	108,545	1.04	190,882	1.83	148,672	1.42	19,830	0.19	18,461	0.18	81,007	0.78
61	Albany, N. Y.....	1,797,232	17.30	206,890	2.00	237,103	2.29	249,853	2.41	20,697	0.20	36,141	0.35	153,892	1.49
62	Springfield, Mass.....	2,561,252	24.87	121,126	1.18	283,282	2.60	329,253	3.20	22,856	0.22	54,024	0.52	204,791	1.99
63	Lynn, Mass.....	1,566,015	15.61	110,766	1.10	138,755	1.38	145,267	1.45	23,942	0.24	56,003	0.56	120,913	1.21

DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1916.

assigned to each, see page 19. For a text discussion of this table, see page 90.]

V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.				VII.—EDUCATION.				VIII.— RECREATION.		IX.— MISCELLANEOUS.		X.— GENERAL.		City number.
General expenses.		Repair and construction for compensation.				Schools.		Libraries.										
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
\$60,850,700	\$1.89	\$3,013,406	\$0.09	\$43,274,019	\$1.34	\$186,025,196	\$5.77	\$7,798,669	\$0.24	\$21,637,097	\$0.67	\$2,459,547	\$0.08	\$16,879,710	\$0.52			
24,693,031	1.63	978,284	0.07	26,454,193	1.96	84,622,233	6.28	3,630,708	0.27	11,300,083	0.84	1,356,268	0.10	11,285,978	0.84			
10,949,941	2.70	757,490	0.19	7,566,368	1.86	25,249,866	6.22	1,163,334	0.29	3,195,337	0.79	320,889	0.08	2,107,060	0.52			
12,981,693	1.85	833,595	0.12	5,190,668	0.74	36,938,106	5.26	1,508,939	0.21	4,059,077	0.58	383,329	0.05	2,130,595	0.30			
6,588,692	1.48	331,347	0.07	2,249,052	0.51	22,283,235	5.02	807,207	0.18	1,804,664	0.41	169,359	0.04	785,391	0.18			
6,037,443	1.72	112,690	0.03	1,813,738	0.55	16,931,756	5.18	688,481	0.21	1,277,936	0.39	229,702	0.07	570,686	0.17			

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$9,814,173	\$1.79			\$12,651,957	\$2.31	\$40,877,547	\$7.48	\$1,403,774	\$0.26	\$3,535,114	\$0.65	\$203,546	\$0.04	\$6,700,941	\$1.23	1
3,196,340	1.31	\$164,571	\$0.07	3,092,625	1.26	13,026,337	5.32	372,710	0.15	2,446,953	1.00	100,392	0.04	1,624,129	0.66	2
3,440,564	2.04	47,555	0.03	3,564,217	2.12	7,735,404	4.89	282,899	0.17	1,310,307	0.78	587,975	0.35	789,158	0.47	3
1,576,207	2.10	92,009	0.12	1,013,115	1.35	3,936,993	5.26	215,492	0.29	590,787	0.79	42,388	0.06	274,487	0.37	4
2,150,716	2.58	1,130	(¹)	2,384,523	3.20	6,901,769	7.92	420,145	0.56	1,495,612	2.00	269,091	0.36	739,925	0.99	5
1,064,428	1.62	174,117	0.26	1,009,446	1.54	3,850,284	5.86	322,562	0.49	393,415	0.60	81,056	0.12	382,423	0.58	6
1,086,153	1.86	271,680	0.46	763,123	1.31	2,238,999	3.63	95,300	0.17	466,750	0.85	13,659	0.02	196,687	0.32	7
1,000,846	2.80	113,776	0.20	1,018,181	1.78	3,826,167	6.69	324,830	0.57	499,123	0.87	20,937	0.04	355,752	0.62	8
763,604	1.36	113,446	0.20	857,004	1.70	3,226,833	5.73	189,896	0.34	532,022	0.94	37,224	0.07	232,476	0.41	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$2,095,699	\$4.28	\$40,327	\$0.08	\$373,694	\$1.17	\$4,516,979	\$9.23	\$166,610	\$0.34	\$344,377	\$0.70	\$119,285	\$0.24	\$221,326	\$0.45	10
1,235,241	2.66	291,180	0.63	593,014	1.92	2,849,565	6.13	122,004	0.26	445,335	0.96	39,491	0.08	307,247	0.66	11
1,152,911	2.61	53,482	0.13	1,088,294	2.37	2,210,992	4.81	79,329	0.17	419,770	0.91	5,750	0.01	287,032	0.62	12
861,898	2.01	4,197	0.01	877,972	2.05	2,412,055	5.63	143,487	0.34	383,236	0.90	31,408	0.07	171,142	0.40	13
1,773,767	4.36	154,822	0.39	790,178	1.94	2,453,383	6.03	122,243	0.30	199,029	0.49	69,646	0.17	299,083	0.74	14
696,642	1.75	56,258	0.14	927,754	2.33	2,974,349	7.45	149,087	0.37	402,974	1.01	4,244	0.01	143,012	0.36	15
622,413	1.70			199,853	0.55	1,232,873	3.36	33,779	0.09	110,092	0.30	8,412	0.02	70,832	0.19	16
1,004,746	2.78	67,803	0.24	1,555,313	4.30	2,307,910	6.44	64,805	0.18	456,421	1.26	7,442	0.02	221,360	0.61	17
936,573	2.65	48,941	0.14	337,235	0.95	2,399,298	6.79	148,810	0.42	254,190	0.72	7,382	0.02	153,996	0.44	18
567,151	1.71	13,480	0.04	323,059	0.98	1,872,460	5.66	133,180	0.40	179,913	0.54	27,829	0.08	232,030	0.70	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$310,469	\$1.04	\$6,831	\$0.02	\$140,383	\$0.47	\$1,582,096	\$5.28	\$32,233	\$0.17	\$113,891	\$0.38	\$1,438	(¹)	\$137,104	\$0.46	20
635,494	1.83	27,025	0.09	348,391	1.19	1,926,137	6.59	79,503	0.27	316,867	1.08	405	(¹)	43,326	0.14	21
540,386	1.99	13,526	0.05	86,915	0.32	1,347,560	5.69			131,655	0.48	297	(¹)	97,198	0.36	22
804,323	3.03	390,347	1.47	180,499	0.68	1,413,056	5.32	64,374	0.20	184,561	0.69	24,666	\$0.09	109,503	0.41	23
600,684	2.37	7,239	0.03	252,953	1.00	1,468,038	5.80	64,550	0.22	337,341	1.33	18,322	0.07	106,374	0.42	24
636,463	2.54	13,382	0.05	334,199	1.33	1,423,868	5.68	55,341	0.22	260,366	1.04	23,259	0.09	135,742	0.54	25
621,182	2.50	15,361	0.06	228,321	0.92	1,245,015	5.00	34,510	0.14	142,634	0.57	1,435	0.01	99,758	0.40	26
592,041	2.45	79,254	0.33	132,166	0.55	1,071,476	4.43	81,914	0.34	165,686	0.68	2,610	0.01	105,118	0.43	27
349,207	1.48	316	(¹)	312,106	1.32	990,986	4.19	69,082	0.29	108,217	0.46	1,267	0.01	61,893	0.26	28
529,976	2.53	39,557	0.19	56,305	0.28	1,180,860	5.63	24,264	0.16	33,679	0.16	722	(¹)	45,771	0.23	29
385,172	1.98	16,256	0.08	32,301	0.17	1,381,116	7.09	88,619	0.46	180,010	0.92	1,161	0.01	35,850	0.18	30
224,361	1.19	4,328	0.02	70,347	0.37	1,031,241	5.49	25,304	0.13	48,104	0.26	959	0.01	77,767	0.41	31
288,753	1.56	12,302	0.07	223,141	1.21	652,224	3.53	24,434	0.13	72,606	0.39	3,826	0.02	53,334	0.29	32
150,203	0.87	7,679	0.04	42,757	0.25	828,720	3.07	14,800	0.09	24,625	0.14	6,073	0.04	31,849	0.19	33
275,849	1.69			1,479	0.01	863,084	5.29	28,113	0.17	87,633	0.54			39,382	0.24	34
464,546	2.90	955	0.01	315,672	1.97	1,146,124	7.15	71,403	0.45	105,809	0.66	39,353	0.25	31,284	0.20	35
185,821	1.20			153,591	1.00	621,291	4.01	1,200	0.01	92,548	0.60	8,402	0.05	18,924	0.12	36
337,417	2.21			238,820	1.70	726,453	4.76	37,823	0.25	74,180	0.49	20,625	0.13	63,465	0.42	37
267,774	1.82	3,396	0.02	128,071	0.57	914,478	6.22	37,781	0.26	92,251	0.63	677	(¹)	88,705	0.60	38
350,151	2.40			139,623	0.96	546,784	3.74	30,905	0.21	120,758	0.83	2,690	0.02	9,119	0.06	39
140,740	0.98	8,628	0.06	500	(¹)	680,418	4.72	18,669	0.13	32,442	0.23	1,697	0.01	64,627	0.45	40
139,514	0.98	77,215	0.54	49,238	0.34	789,673	5.52	32,583	0.23	72,496	0.51			53,781	0.38	41
108,450	0.79			62,995	0.46	654,633	4.76	29,038	0.21	39,170	0.29	119	(¹)	37,215	0.27	42
281,079	2.21	2,134	0.02	199,314	1.57	646,929	5.10	36,131	0.28	29,702	0.23	20,421	0.16	23,362	0.18	43
157,103	1.24			41,573	0.33	782,829	6.19	42,963	0.34	78,414	0.62	278	(¹)	11,293	0.09	44
180,051	1.43	35,464	0.28	85,665	0.68	599,643	4.78	41,940	0.33	37,255	0.30	391	(¹)	63,041	0.50	45
247,215	2.04	8,703	0.07	71,406	0.59	564,582	4.66	10,809	0.09	52,771	0.44	1,509	0.01	12,795	0.11	46
157,644	1.30	2,919	0.02	34,949	0.29	551,383	4.55	1,149	0.01	57,189	0.47			12,772	0.11	47
215,197	1.81	3,109	0.03	115,564	0.97	640,824	4.54	26,501	0.22	57,470	0.48	1,227	0.01	32,682	0.27	48
227,719	1.96	6,903	0.06	68,316	0.59	437,825	3.78	16,267	0.14	76,561	0.65	150	(¹)	13,569	0.12	49
212,555	1.86	5,986	0.05	150,258	1.31	534,856	4.67	35,520	0.31	42,261	0.37	40,249	0.35	6,856	0.06	50
183,157	1.61	5,862	0.05	20,351	0.18	830,012	7.31	25,063	0.20	61,642	0.54	1,256	0.01	15,925	0.14	51
238,434	2.13	511	(¹)	129,665	1.16	482,449	4.30	22,252	0.20	32,094	0.29	37,409	0.33	40,378	0.36	52
279,049	2.49			155,091	1.36	696,094	6.22	38,788	0.35	102,119	0.91	33,115	0.30	48,007	0.43	53
127,903	1.17	2,478	0.02	37,759	0.34	621,071	5.67	23,266	0.21	31,462	0.29	445	(¹)	13,208	0.12	54
244,798	2.24	469	(¹)	134,565	1.23	828,059	7.57	26,500	0.24	106,094	0.97	2,816	0.03	33,781	0.31	55
212,692	1.97	3,237	0.03	40,921	0.38	545,621	5.04	9,346	0.09	31,725	0.29	5,731	0.05	19,679	0.18	56
129,969	1.20			22,920	0.21	594,149	5.50	33,088	0.31	74,762	0.69	5	(¹)	12,032	0.11	57
162,974	1.51	3,684	0.03			355,142	3.30	17,545	0.16	30,243	0.28	5	(¹)	6,442	0.06	58
72,319	0.70	4,373	0.04			237,108	5.04	17,271	0.17	28,351	0.27	439	(¹)	23,815	0.23	59
145,337	1.39	3,453	0.03	24,652	0.24	581,381	5.57	13,530	0.13	19,982	0.19	1,721	0.02	26,315	0.25	60
168,076	1.62	2,868	0.03	59,584	0.58	493,171	4.76	18,500	0.18	98,976	0.95	4,017	0.04	48,162	0.46	61
284,599	2.76	17,128	0.17	84,340	0.82	890,837	8.65	69,985	0.68	93,544	0.91	22,894	0.21	97,593	0.95	62
214,347	2.14	827	0.01	128,720	1.25	448,810	4.47	28,167	0.28	31,351	0.31	49,348	0.49	21,799	0.22	63

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL

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

City number.	CITY.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.		IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	
		Total.	Per capita.	Total.	Per capita.	Police department.		Fire department.		All other.		Total.	Per capita.	Total.	Per capita.
						Total.	Per capita.	Total.	Per capita.	Total.	Per capita.				
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.															
64	Des Moines, Iowa.....	\$1,573,761	\$15.78	\$82,797	\$0.83	\$91,222	\$0.91	\$212,787	\$2.13	\$6,699	\$0.07	\$12,299	\$0.12	\$65,708	\$0.66
65	Fort Worth, Tex.....	880,952	8.94	65,908	0.66	101,084	1.02	112,040	1.13	11,980	0.12	8,313	0.08	53,002	0.53
66	Lawrence, Mass.....	1,312,286	13.36	69,079	0.70	124,929	1.27	116,402	1.19	10,352	0.11	53,387	0.54	127,690	1.30
67	Kansas City, Kans.....	1,064,795	10.99	75,431	0.78	74,453	0.77	153,774	1.59	5,862	0.06	7,690	0.08	38,767	0.40
68	Yonkers, N. Y.....	2,281,084	23.61	240,004	2.48	294,504	3.05	229,867	2.38	17,092	0.18	84,946	0.88	227,698	2.36
69	Schenectady, N. Y.....	1,393,361	14.63	127,432	1.34	115,194	1.21	119,094	1.25	18,360	0.19	28,192	0.30	199,071	2.09
70	Wilmington, Del.....	940,175	10.03	92,466	0.99	130,781	1.40	73,692	0.79	10,741	0.11	14,341	0.15	106,026	1.13
71	Duluth, Minn.....	1,333,618	14.51	137,937	1.50	113,477	1.23	183,494	2.00	13,158	0.14	33,771	0.37	51,114	0.56
72	Oklahoma City, Okla.....	795,305	8.78	66,516	0.73	71,248	0.79	101,974	1.13	6,482	0.07	16,949	0.19	54,365	0.60
73	Norfolk, Va.....	1,278,281	14.39	137,711	1.55	166,796	1.88	139,545	1.57	26,544	0.30	32,463	0.37	187,635	2.11
74	Elizabeth, N. J.....	1,015,523	11.86	86,941	1.02	138,911	1.62	113,588	1.33	7,587	0.09	26,516	0.31	93,796	1.10
75	Somerville, Mass.....	1,357,828	15.89	78,177	0.91	111,952	1.31	117,438	1.37	11,549	0.14	43,708	0.51	168,391	1.97
76	Waterbury, Conn.....	1,242,488	14.66	99,416	1.17	97,790	1.15	110,863	1.31	8,739	0.10	22,610	0.27	73,037	0.86
77	St. Joseph, Mo.....	957,979	11.36	73,896	0.88	118,321	1.40	143,480	1.70	9,545	0.11	17,093	0.20	36,712	0.44
78	Utica, N. Y.....	1,190,634	14.20	107,040	1.28	85,230	1.02	183,171	2.18	13,953	0.17	17,094	0.20	117,799	1.40
79	Akron, Ohio.....	1,136,016	13.69	96,232	1.16	82,707	1.00	103,331	1.25	20,867	0.25	16,553	0.20	67,116	0.81
80	Troy, N. Y.....	1,282,952	16.50	126,758	1.63	140,625	1.81	106,557	1.37	6,815	0.09	21,427	0.28	168,611	2.17
81	Manchester, N. H.....	979,560	12.73	74,111	0.96	99,434	1.29	163,566	2.13	5,072	0.07	18,068	0.23	106,939	1.39
82	Hoboken, N. J.....	1,244,544	16.27	124,358	1.63	177,326	2.32	144,750	1.89	8,226	0.11	20,944	0.27	82,996	1.09
83	Wilkes-Barre, Pa.....	878,500	11.68	67,774	0.90	88,878	1.18	78,073	0.97	9,387	0.12	6,762	0.09	83,705	1.11
84	Fort Wayne, Ind.....	889,164	11.96	42,251	0.57	73,676	0.99	108,091	1.45	8,734	0.12	9,603	0.13	66,745	0.90
85	Erie, Pa.....	843,744	11.43	74,251	1.01	87,000	1.18	114,136	1.55	12,257	0.17	18,403	0.25	62,719	0.85
86	Jacksonville, Fla.....	1,062,087	14.52	86,697	1.19	165,960	2.27	133,195	1.82	20,766	0.28	20,200	0.28	186,618	2.59
87	Evansville, Ind.....	808,399	11.21	41,866	0.58	100,621	1.40	102,789	1.43	6,565	0.09	16,324	0.23	44,059	0.61
88	East St. Louis, Ill.....	807,391	11.20	80,721	1.24	106,574	1.48	147,416	2.04	10,566	0.15	10,394	0.14	35,911	0.50
89	Harrisburg, Pa.....	831,474	11.75	69,010	0.98	61,753	0.87	43,475	0.61	9,969	0.14	12,079	0.17	105,576	1.49
90	Peoria, Ill.....	1,096,543	15.50	55,721	0.79	92,534	1.31	152,310	2.15	16,735	0.24	16,725	0.24	74,835	1.06
91	Passaic, N. J.....	773,552	10.99	58,607	0.83	59,632	0.85	74,374	1.06	5,580	0.08	18,399	0.26	52,601	0.75
92	Savannah, Ga.....	936,580	13.70	68,413	1.00	148,811	2.18	123,076	1.80	9,927	0.15	26,746	0.39	172,921	2.53
93	Bayonne, N. J.....	1,063,170	15.55	89,163	1.30	114,919	1.68	102,996	1.51	9,132	0.13	9,647	0.14	92,552	1.35
94	Wichita, Kans.....	618,690	9.12	47,022	0.60	45,451	0.67	89,569	1.32	6,072	0.09	5,143	0.08	39,416	0.58
95	South Bend, Ind.....	697,654	10.41	35,946	0.54	58,558	0.87	72,045	1.07	8,490	0.13	8,520	0.13	30,452	0.45
96	Johnstown, Pa.....	643,197	9.66	52,127	0.78	53,622	0.81	76,775	1.15	3,018	0.05	12,832	0.19	36,122	0.54
97	Brookton, Mass.....	1,102,736	16.81	72,776	1.11	80,901	1.37	112,325	1.71	4,000	0.06	28,503	0.43	98,342	1.50
98	Sacramento, Cal.....	1,243,798	19.19	108,209	1.67	98,805	1.53	137,537	2.12	16,534	0.26	24,928	0.38	133,872	2.07
99	Terre Haute, Ind.....	808,408	12.47	48,930	0.76	80,702	1.25	142,261	2.20	9,860	0.15	5,007	0.08	48,821	0.75
100	Holyoke, Mass.....	1,074,595	16.80	75,020	1.17	104,892	1.64	146,719	2.29	6,768	0.11	39,747	0.62	82,471	1.29
101	Portland, Me.....	1,180,665	18.42	54,916	0.87	125,920	2.00	161,432	2.56	7,867	0.12	14,582	0.23	80,444	1.28
102	Allentown, Pa.....	560,061	9.05	47,963	0.77	48,845	0.79	55,126	0.89	3,734	0.06	7,911	0.13	41,798	0.68
103	El Paso, Tex.....	739,714	12.18	70,501	1.16	83,142	1.37	78,056	1.28	14,714	0.24	18,038	0.30	126,966	2.09
104	Charleston, S. C.....	796,568	13.18	68,060	1.13	139,928	2.32	130,543	2.16	7,885	0.13	18,690	0.31	78,806	1.30
105	Springfield, Ill.....	719,722	12.02	96,095	1.61	55,745	0.93	90,920	1.52	10,286	0.17	6,915	0.12	39,991	0.67
106	Canton, Ohio.....	643,810	10.89	56,442	0.95	44,885	0.76	66,110	1.12	7,547	0.13	8,921	0.15	54,497	0.92
107	Chattanooga, Tenn.....	632,510	10.87	54,449	0.94	68,743	1.18	101,035	1.74	4,563	0.08	18,331	0.31	56,404	0.97
108	Pawtucket, R. I.....	871,276	14.98	69,373	1.19	79,828	1.37	91,855	1.58	7,868	0.14	7,036	0.12	56,768	0.98
109	Altoona, Pa.....	540,190	9.38	53,348	0.93	38,640	0.67	63,602	1.10	11,126	0.19	3,300	0.06	27,967	0.49
110	Covington, Ky.....	621,709	11.00	65,765	1.22	73,140	1.29	68,311	1.21	11,574	0.23	10,408	0.18	77,255	1.37
111	Mobile, Ala.....	495,918	8.81	39,598	0.70	80,768	1.43	60,691	1.24	8,246	0.15	23,069	0.41	25,033	0.44
112	Berkeley, Cal.....	933,527	16.59	60,841	1.08	50,271	0.89	103,791	1.84	11,229	0.20	10,383	0.18	39,924	0.71
113	Sioux City, Iowa.....	798,326	14.27	45,448	0.81	64,437	1.15	64,871	1.16	13,758	0.25	2,347	0.04	67,433	1.21
114	Atlantic City, N. J.....	1,440,607	25.83	115,171	2.06	173,959	3.12	181,968	3.26	60,151	1.08	18,465	0.33	125,703	2.25
115	Saginaw, Mich.....	668,708	12.11	59,534	1.08	61,254	1.11	58,408	1.06	4,335	0.08	15,359	0.28	8,729	0.12
116	Little Rock, Ark.....	568,417	10.31	59,021	1.07	55,022	1.00	85,175	1.54	4,128	0.07	12,109	0.22	31,411	0.57
117	Rockford, Ill.....	686,754	12.77	51,434	0.96	42,809	0.80	81,637	1.52	3,483	0.06	9,027	0.17	45,186	0.84
118	Binghamton, N. Y.....	739,600	13.93	65,771	1.24	64,366	1.21	75,620	1.42	4,215	0.08	14,388	0.27	26,612	0.48
119	Pueblo, Colo.....	564,474	10.68	37,899	0.72	42,714	0.81	97,459	1.84	5,416	0.10	10,018	0.19	12,880	0.24
120	New Britain, Conn.....	616,612	11.72	49,579	0.94	54,354	1.03	47,826	0.91	12,756	0.24	17,536	0.33	31,298	0.60
121	Flint, Mich.....	484,610	9.21	37,517	0.71	27,346	0.52	61,385	1.17	4,080	0.08	4,058	0.08	21,438	0.41
122	Tampa, Fla.....	728,834	13.88	46,639	0.89	74,422	1.42	87,304	1.66	6,397	0.12	11,436	0.22	133,027	2.53
123	San Diego, Cal.....	1,448,095	28.33	134,568	2.63	139,749	2.73	121,279	2.37	32,131	0.63	41,227	0.81	57,497	1.12
124	Springfield, Ohio.....	596,252	11.73	66,065	1.30	33,628	0.66	50,841	1.00	2,051	0.04	5,770	0.11	32,205	0.63
125	York, Pa.....	386,195	7.64	30,603	0.61	28,159	0.56	29,634	0.59	3,845	0.08	2,985	0.04	29,533	0.78
126	Lancaster, Pa.....	497,613	8.07	31,767	0.63	30,390	0.78	32,393	0.64	2,190	0.04	3,769	0.07	22,472	0.44
127	Malden, Mass.....	791,166	15.80	41,715	0.83	63,533	1.27	65,863	1.32	5,877	0.12	26,694	0.53	67,395	1.35
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 5															

GENERAL TABLES.

233

DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 90.]

V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.— RECREATION.		IX.— MISCELLANEOUS.		X.— GENERAL.		City number.
General expenses.		Repair and con- struction for compensation.				Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.																
\$187,610	\$1.88	\$29,305	\$0.29	\$1,868	\$0.02	\$789,997	\$7.92	\$25,340	\$0.25	\$37,301	\$0.37			\$30,828	\$0.31	64
100,907	1.01			17,447	0.18	319,667	3.21	10,006	0.10	42,681	0.43	\$550	\$0.01	46,367	0.47	65
172,853	1.76	2,069	0.02	142,679	1.45	421,577	4.29	19,100	0.19	27,175	0.28	14,564	0.15	10,430	0.11	66
134,957	1.39	15,006	0.19	12,584	0.13	498,827	5.15	8,802	0.09	25,504	0.26	26	(1)	10,082	0.10	67
260,562	2.73			141,604	1.47	710,253	7.35	14,212	0.15	33,598	0.35	1,495	0.02	25,249	0.26	68
116,899	1.23	1,614	0.02	106,720	1.12	520,926	5.47	12,000	0.13	15,326	0.16	4,081	0.04	8,452	0.09	69
105,153	1.12	5,249	0.06	7,955	0.08	326,447	3.48	15,627	0.17	34,377	0.37	62	(1)	17,258	0.18	70
146,388	1.50	1,294	0.01	27,149	0.30	542,470	5.50	19,264	0.21	30,624	0.33	876	0.01	32,602	0.35	71
74,118	0.82	6,640	0.07	16,468	0.18	352,477	3.89	6,570	0.07	18,855	0.21			2,643	0.03	72
101,115	1.14	9,251	0.10	52,379	0.59	366,493	4.13	5,767	0.06	41,964	0.47	895	0.01	9,723	0.11	73
81,632	0.95			39,159	0.46	383,355	4.48	18,324	0.21	17,640	0.21	723	0.01	7,353	0.09	74
125,707	1.47	5,740	0.07	66,309	0.78	466,672	5.46	44,531	0.52	55,067	0.64	37,720	0.44	24,867	0.29	75
212,287	2.51	331	(1)	69,799	0.82	463,441	5.47	23,845	0.28	22,846	0.27	8	(1)	37,476	0.44	76
86,223	1.02			21,639	0.26	394,950	4.68	19,742	0.23	21,505	0.25	5	(1)	14,868	0.18	77
137,856	1.64			42,361	0.51	420,262	5.01	27,091	0.32	23,767	0.28	2,470	0.03	12,540	0.15	78
90,671	1.00			43,294	0.52	578,616	6.97	8,997	0.11	7,019	0.08	66	(1)	20,547	0.25	79
135,149	1.74	2,546	0.03	143,941	1.85	384,274	4.69	6,500	0.08	25,121	0.32	2,868	0.04	31,760	0.41	80
171,305	2.23	15,733	0.20	31,026	0.40	237,156	3.08	17,964	0.23	34,664	0.45	1,393	0.02	3,129	0.04	81
47,479	0.62			39,101	0.51	517,525	6.76	20,114	0.26	43,175	0.56	204	(1)	18,546	0.24	82
91,743	1.22	64,981	0.86	893	0.01	352,250	4.68			34,061	0.45	43	(1)	4,950	0.07	83
99,286	1.34	2,024	0.03			425,917	5.73	16,787	0.23	29,326	0.39	53	(1)	6,671	0.09	84
87,718	1.19	2,970	0.05	720	0.01	358,902	4.86	12,440	0.17	10,892	0.15			336	(1)	85
171,158	2.34	7	(1)	41,161	0.56	155,493	2.13	9,532	0.13	42,508	0.58			25,892	0.35	86
65,649	0.91			9,000	0.12	349,422	4.84	16,972	0.24	43,189	0.60	70	(1)	11,873	0.16	87
83,577	1.16					371,122	3.76	8,944	0.12	39,067	0.54			3,799	0.05	88
85,822	1.21	5,480	0.06	2,413	0.03	382,342	5.40	5,000	0.07	34,925	0.49			13,630	0.19	89
123,564	1.75			25,922	0.37	433,604	6.13	19,937	0.28	70,014	0.99	759	0.01	13,853	0.20	90
55,456	0.79	323	(1)	20,732	0.29	398,734	5.67	16,189	0.23	11,738	0.17	276	(1)	821	0.01	91
94,052	1.38	1,284	0.02	35,653	0.52	187,531	2.41	11,200	0.16	30,534	0.45	3,170	0.05	23,282	0.34	92
60,701	0.89			25,627	0.37	506,435	7.41	16,600	0.24	13,392	0.20	7	(1)	21,999	0.32	93
73,690	1.00	1,800	0.03	7,822	0.12	279,584	4.12	4,410	0.06	14,191	0.21	33	(1)	4,487	0.07	94
62,913	0.94	739	0.01			367,284	5.48	9,718	0.14	35,976	0.54	384	0.01	6,619	0.10	95
85,131	1.28	25,070	0.38	3,362	0.05	285,584	4.29			5,494	0.08	363	0.01	3,607	0.05	96
136,149	2.08	217	(1)	77,294	1.18	408,962	6.20	24,745	0.38	17,314	0.26	25,422	0.39	5,786	0.13	97
119,029	1.84	1,151	0.02	9,916	0.15	467,543	7.21	22,463	0.35	57,704	0.89	11,957	0.18	34,150	0.53	98
60,724	0.94	1,289	0.02	9,425	0.15	359,969	5.55	12,880	0.20	16,950	0.26	238	(1)	11,353	0.18	99
99,044	1.53	60	(1)	118,048	1.85	345,991	5.41	15,000	0.23	27,439	0.43	4,842	0.08	8,554	0.13	100
206,173	3.30	15,506	0.25	80,917	1.28	335,918	5.33	11,994	0.19	36,494	0.68	10,575	0.17	15,927	0.25	101
95,744	1.55	585	0.01	500	0.01	236,330	3.62	7,500	0.12	10,658	0.17	40	(1)	3,027	0.05	102
48,739	0.80	1,553	0.03	16,980	0.28	229,743	3.78	5,695	0.09	38,774	0.64	1,500	0.02	5,313	0.09	103
54,892	0.91	2,840	0.05	97,551	1.61	146,002	2.42	100	(1)	26,166	0.43	17,424	0.29	7,681	0.13	104
40,245	0.67	13	(1)	3,069	0.05	297,840	4.97	11,628	0.19	55,336	0.92	173	(1)	11,466	0.19	105
57,754	0.98	1,044	0.02	7,918	0.13	317,128	5.36	6,698	0.11	5,483	0.09	1,484	0.03	7,899	0.13	106
73,862	1.27	76	(1)	67,005	1.15	142,529	2.45	11,356	0.20	8,637	0.15	450	0.01	25,040	0.43	107
162,854	2.80	675	0.01	40,434	0.70	302,700	5.20	17,450	0.30	29,422	0.51	222	(1)	4,790	0.08	108
49,820	0.86	4,103	0.07	3,405	0.06	277,734	4.52			575	0.01			6,588	0.11	109
94,440	1.67	627	0.01	16,288	0.29	182,888	3.24	12,597	0.22	10,287	0.18			4,839	0.09	110
81,875	1.45	1,490	0.03	18,076	0.32	128,120	2.28			12,461	0.22	101	(1)	7,490	0.13	111
101,704	1.81	1,769	0.03	10,648	0.19	490,668	8.72	24,952	0.44	24,124	0.43	3	(1)	3,270	0.06	112
80,278	1.43	3,480	0.06	453	0.01	388,156	6.94	21,770	0.39	25,400	0.45	124	(1)	20,371	0.36	113
108,083	1.94	23,280	0.42	49,910	0.89	499,264	8.23	16,392	0.29	96,289	1.76	543	0.01	9,629	0.17	114
111,789	2.02	1,044	0.02	10,366	0.19	313,391	5.67	5,021	0.15	11,727	0.21			6,771	0.12	115
47,685	0.86	36,519	0.66	19,096	0.35	204,438	3.71	5,351	0.10	3,875	0.07			4,687	0.08	116
58,239	1.08	5,506	0.10	2,650	0.05	346,293	6.44	15,681	0.29	19,818	0.37	1	(1)	4,770	0.09	117
96,588	1.82	18,763	0.35	105,027	1.98	240,063	4.52	9,799	0.18	12,375	0.23	2,064	0.04	4,949	0.09	118
98,305	1.86			2,155	0.04	223,225	4.22	5,681	0.11	25,374	0.48			3,358	0.06	119
58,742	1.12	2,761	0.05	49,437	0.94	263,629	5.01	11,000	0.21	15,036	0.29	18	(1)	2,840	0.05	120
82,350	1.00			43,908	0.83	213,984	4.07	4,644	0.09	11,824	0.22			2,096	0.04	121
135,516	2.64			137,677	2.82	137,677	2.82	596	0.01	18,359	0.35			6,643	0.13	122
207,010	4.05			67,818	1.29	828,876	10.35	24,244	0.47	143,048	2.80			18,436	0.36	123
68,728	1.35	1,758	0.03	53,816	1.06	246,770	4.86	3,800	0.07	13,382	0.26	131	(1)	17,307	0.34	124
56,520	1.12	638	0.01	2,612	0.05	180,036	3.56	708	0.01	5,892	0.18	179	(1)	2,441	0.05	125
88,793	1.76			2,968	0.06	170,491	3.38	3,000	0.06	7,404	0.15			2,977	0.06	126
102,377	2.04	822	0.02	64,575	1.29	269,508	5.38	19,937	0.40	38,551	0.77			5,615	0.11	127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$153,414	\$3.08			\$104,405	\$2.09	\$161,537	\$3.24	\$300	\$0.01	\$10,916	\$0.22	\$216	(1)	\$13,730	\$0.28	128
61,662	1.28	\$3,787	\$0.08			336,982	6.99	15,287	0.32	35,798	0.74			19,871	0.41	129
43,785	0.91	465	0.01	5,292	0.17	294,310	6.14	6,126	0.13	19,452	0.41			11,340	0.24	130
86,049	1.80			80,158	1.80	199,867	4.18	15,082	0.32	21,547	0.45	21,584	\$0.46	23,471	0.70	131
97,645	2.04	2,864	0.06	66,810	1.40	249,740	5.23	19,822	0.41	20,812	0.44	35,465	0.74	3,581	0.07	132
29,940	0.63	2,604	0.05	5,356	0.11	266,103	5.57	12,605	0.26	3,462	0.07			1,465	0.03	133
91,124	1.91			3,164	0.07	248,746	5.21	10,213	0.21	12,384	0.26			5,674	0.12	134
75,246	1.61	33	(1)	329	0.01	235,777	5.04	3,061	0.06	5,238	0.18	284	0.01	9,714	0.21	135

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

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

City number.	CITY.	ALL GENERAL DEPARTMENTS.		I.—GENERAL GOVERNMENT.		II.—PROTECTION TO PERSON AND PROPERTY.						III.—CONSERVATION OF HEALTH.		IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	
		Total.	Per capita.	Total.	Per capita.	Police department.		Fire department.		All other.		Total.	Per capita.	Total.	Per capita.
						Total.	Per capita.	Total.	Per capita.	Total.	Per capita.				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.															
136	Lincoln, Nebr.....	\$669,463	\$14.59	\$51,050	\$1.11	\$31,871	\$0.69	\$50,472	\$1.10	\$2,750	\$0.06	\$11,048	\$0.24	\$50,244	\$1.09
137	Racine, Wis.....	570,265	12.63	33,272	0.73	33,726	0.74	65,196	1.43	3,364	0.07	6,380	0.14	36,878	0.81
138	Macon, Ga.....	576,877	12.70	50,035	1.10	87,348	1.92	110,124	2.42	14,852	0.33	6,519	0.14	44,812	0.99
139	Pasadena, Cal.....	965,429	21.16	74,132	1.64	45,402	1.01	60,141	1.33	17,630	0.39	11,402	0.25	77,221	1.71
140	Superior, Wis.....	654,266	14.52	56,389	1.25	55,884	1.24	104,201	2.31	6,962	0.15	11,501	0.26	43,694	0.97
141	Huntington, W. Va.....	368,619	8.27	33,972	0.76	38,943	0.87	43,334	0.97	2,730	0.06	2,458	0.06	31,068	0.70
142	Chelsea, Mass.....	656,223	14.92	48,335	1.10	65,375	1.49	69,415	1.58	4,943	0.11	15,171	0.34	41,140	0.94
143	Woonsocket, R. I.....	472,381	10.90	39,319	0.91	68,291	1.58	78,467	1.81	1,575	0.04	3,703	0.09	21,058	0.49
144	Wheeling, W. Va.....	489,020	11.31	46,498	1.08	51,461	1.19	70,646	1.63	1,360	0.03	5,475	0.13	35,116	0.81
145	Newton, Mass.....	1,234,236	28.65	83,752	1.94	103,017	2.39	80,579	1.87	12,196	0.28	29,376	0.68	116,182	2.70
146	Butte, Mont.....	836,817	19.46	70,806	1.86	103,280	2.40	109,461	2.55	8,563	0.20	11,300	0.26	91,225	2.12
147	Montgomery, Ala.....	406,778	9.48	46,820	1.09	64,535	1.50	61,329	1.43	6,911	0.14	17,656	0.41	37,997	0.89
148	Muskogee, Okla.....	321,094	7.51	42,407	0.99	26,064	0.61	39,570	0.93	1,993	0.05	5,388	0.13	10,751	0.25
149	Roanoke, Va.....	397,400	9.48	51,260	1.22	47,168	1.12	56,762	1.35	903	0.02	7,929	0.19	24,133	0.58
150	West Hoboken, N. J.....	399,223	9.53	23,371	0.56	57,214	1.37	40,417	0.96	2,513	0.06	2,341	0.06	27,966	0.67
151	Galveston, Tex.....	786,778	19.09	38,543	0.94	92,584	2.25	100,415	2.44	7,889	0.19	15,100	0.37	146,539	3.56
152	East Orange, N. J.....	793,772	19.29	57,350	1.39	76,141	1.85	58,411	1.42	6,201	0.15	10,067	0.24	85,546	2.08
153	Fitchburg, Mass.....	768,121	18.69	48,916	1.19	51,151	1.24	77,200	1.88	5,643	0.14	26,291	0.64	44,934	1.09
154	Chester, Pa.....	365,503	8.93	38,791	0.95	26,456	0.65	27,361	0.67	2,760	0.07	4,501	0.11	12,139	0.30
155	New Castle, Pa.....	421,838	10.45	35,380	0.88	24,927	0.62	34,939	0.87	4,791	0.12	4,340	0.11	16,560	0.41
156	Springfield, Mo.....	401,632	10.06	33,209	0.83	32,394	0.81	61,341	1.54	3,853	0.10	6,941	0.17	24,447	0.61
157	Perth Amboy, N. J.....	421,050	10.60	35,975	0.91	42,231	1.06	23,568	0.65	7,218	0.18	8,408	0.21	10,861	0.27
158	Lexington, Ky.....	489,085	12.32	56,395	1.42	52,745	1.33	77,276	1.95	3,646	0.09	10,842	0.27	32,113	0.81
159	Dubuque, Iowa.....	440,619	11.10	40,179	1.01	41,385	1.04	51,116	1.29	1,996	0.05	3,235	0.08	31,066	0.78
160	Hamilton, Ohio.....	380,971	9.61	49,453	1.25	36,329	0.92	43,579	1.10	1,053	0.03	6,985	0.18	45,652	1.15
161	Lansing, Mich.....	440,268	11.14	47,372	1.20	25,767	0.65	66,409	1.68	3,549	0.09	412	0.01	19,108	0.48
162	Charlotte, N. C.....	310,053	7.91	31,149	0.79	32,642	0.83	41,001	1.05	3,747	0.10	2,775	0.07	33,260	0.85
163	Decatur, Ill.....	402,019	10.32	39,821	1.02	25,960	0.67	38,271	0.98	2,375	0.06	6,593	0.17	15,506	0.40
164	Portsmouth, Va.....	294,637	7.63	33,937	0.88	30,522	0.80	39,020	1.01	5,087	0.13	9,715	0.25	33,910	0.88
165	Everett, Mass.....	607,307	15.85	45,318	1.18	47,354	1.24	50,905	1.33	9,020	0.24	21,272	0.56	38,690	1.01
166	Knoxville, Tenn.....	449,769	11.77	41,392	1.08	51,500	1.35	77,058	2.02	3,151	0.08	9,160	0.24	31,509	0.82
167	Elmira, N. Y.....	562,027	14.80	53,550	1.41	48,990	1.29	65,418	1.72	3,222	0.08	19,522	0.51	29,763	0.78
168	San Jose, Cal.....	556,097	14.67	27,180	0.72	35,843	0.95	66,451	1.75	4,870	0.13	4,937	0.13	27,500	0.73
169	Joliet, Ill.....	510,911	13.57	52,395	1.39	35,475	0.94	43,044	1.14	6,096	0.16	4,432	0.12	37,904	1.01
170	Pittsfield, Mass.....	632,263	16.82	45,074	1.20	44,787	1.19	39,466	1.05	7,817	0.21	13,143	0.35	38,262	1.02
171	Quincy, Mass.....	664,854	17.85	46,787	1.26	51,505	1.38	65,146	1.75	6,356	0.17	17,065	0.46	45,817	1.23
172	Ansbury, N. Y.....	560,848	14.82	47,440	1.28	39,325	1.06	64,776	1.74	3,786	0.10	25,406	0.68	35,892	0.97
173	Quincy, Ill.....	406,172	11.04	33,110	0.90	36,342	0.99	60,140	1.64	2,987	0.08	1,176	0.03	27,742	0.75
174	Cedar Rapids, Iowa.....	585,506	15.93	43,434	1.18	36,733	1.00	43,833	1.18	5,520	0.15	2,668	0.07	34,040	0.93
175	Mount Vernon, N. Y.....	899,952	24.75	113,930	3.13	77,045	2.12	71,415	1.96	11,290	0.31	13,281	0.37	64,986	1.51
176	New Rochelle, N. Y.....	732,609	20.17	89,108	2.45	50,519	1.39	56,652	1.56	5,722	0.16	8,297	0.23	67,517	1.86
177	Niagara Falls, N. Y.....	685,438	18.91	74,827	2.06	55,382	1.53	98,534	2.72	11,231	0.31	13,060	0.36	83,089	2.29
178	Amsterdam, N. Y.....	344,785	9.53	43,048	1.19	25,833	0.71	38,790	1.07	3,516	0.10	11,412	0.32	30,722	0.85
179	Taunton, Mass.....	524,125	14.50	42,767	1.19	52,750	1.47	56,867	1.58	6,172	0.17	10,718	0.30	28,311	0.79
180	Jamestown, N. Y.....	526,134	14.67	39,959	1.11	33,995	0.95	49,129	1.37	2,263	0.06	9,327	0.26	37,641	1.05
181	Lorain, Ohio.....	370,824	10.40	40,684	1.14	26,989	1.04	33,933	1.09	6,181	0.17	6,138	0.17	21,787	0.61
182	Oshkosh, Wis.....	401,820	11.33	28,639	0.81	21,113	0.60	55,789	1.57	2,048	0.06	3,222	0.09	14,459	0.41
183	Jackson, Mich.....	450,810	12.98	41,989	1.21	34,598	1.00	47,694	1.37	7,238	0.21	12,181	0.35	15,767	0.44
184	Lima, Ohio.....	301,071	8.69	31,320	0.90	24,978	0.72	37,330	1.09	908	0.03	2,635	0.08	12,414	0.36
185	Stockton, Cal.....	660,962	19.15	57,613	1.67	49,621	1.44	54,168	1.57	6,294	0.18	5,097	0.15	53,372	1.55
186	Waterloo, Iowa.....	353,018	10.24	19,179	0.56	28,967	0.84	29,299	0.85	7,704	0.22	1,820	0.05	16,476	0.48
187	Fresno, Cal.....	593,082	17.30	30,105	0.88	46,885	1.37	70,559	2.06	11,798	0.34	5,440	0.16	32,695	0.95
188	Shreveport, La.....	380,165	11.16	34,804	1.02	47,544	1.40	58,297	1.71	3,646	0.11	14,010	0.41	74,244	2.18
189	Columbia, S. C.....	385,280	11.31	30,742	0.90	66,297	1.95	53,752	1.58	4,523	0.13	5,377	0.16	29,135	0.86
190	Austin, Tex.....	355,539	10.45	32,158	0.95	27,492	0.81	26,926	0.79	5,408	0.16	2,663	0.08	44,070	1.30
191	Everett, Wash.....	398,628	11.81	44,895	1.33	24,911	0.74	42,424	1.26	7,290	0.22	4,496	0.13	2,084	0.06
192	Aurora, Ill.....	408,698	12.16	41,723	1.24	40,464	1.20	34,775	1.03	2,289	0.07	5,286	0.16	35,278	1.05
193	Williamsport, Pa.....	360,288	10.76	34,101	1.02	22,360	0.67	38,116	1.14	3,423	0.10	3,812	0.11	16,483	0.45
194	Joplin, Mo.....	399,995	12.08	41,427	1.25	45,058	1.36	50,524	1.53	3,416	0.10	5,345	0.16	17,045	0.51
195	Waco, Tex.....	497,832	15.13	30,453	0.93	38,528	1.17	66,500	1.99	6,541	0.17	7,176	0.22	33,138	1.01
196	Orange, N. J.....	461,187	14.18	37,240	1.15	48,001	1.48	44,252	1.36	4,647	0.14	8,989	0.26	32,724	1.01
197	Boise, Idaho.....	398,661	12.28	27,541	0.85	22,046	0.68	42,420	1.31	7,213	0.22	5,995	0.18	16,710	0.52
198	Lynchburg, Va.....	438,985	13.54	41,030	1.27	45,304	1.40	56,749	1.75	662	0.02	12,264	0.38		

GENERAL TABLES.

235

DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 90.]

V.—HIGHWAYS.				VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.		VII.—EDUCATION.				VIII.— RECREATION.		IX.— MISCELLANEOUS.		X.— GENERAL.		City number.
General expenses.		Repair and con- struction for compensation.				Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.																
\$33,295	\$0.73	\$316	\$0.01	\$2,349	\$0.05	\$347,641	\$7.57	\$9,241	\$0.20	\$15,604	\$0.34	\$50,414	\$1.10	\$13,108	\$0.29	136
69,757	1.53	1,262	0.03	20,576	0.45	239,666	5.71	11,582	0.25	24,247	0.53	531	0.01	3,828	0.08	137
50,988	1.12	2,398	0.05	62,739	1.16	132,990	2.93	1,206	0.03	17,324	0.38	620	0.01	4,926	0.11	138
109,605	2.43	1,072	0.04	12,716	0.28	448,317	9.93	23,247	0.51	64,424	1.43	1,603	0.04	7,912	0.18	139
73,177	1.62			170	(1)	263,627	5.85	10,865	0.24	17,743	0.39	4,133	0.09	5,920	0.13	140
33,439	0.75	414	0.01	13,186	0.30	155,942	3.50	5,831	0.13	2,978	0.07			4,324	0.10	141
61,579	1.40	214	(1)	81,143	1.85	221,218	5.03	7,703	0.18	17,310	0.39	13,656	0.31	9,021	0.21	142
89,598	2.07	1,580	0.04	22,000	0.51	316,901	3.16	3,125	0.07	2,821	0.07	478	0.01	3,377	0.08	143
43,935	1.02	622	0.01	5,652	0.13	216,470	5.01	9,654	0.22	605	0.01			1,506	0.03	144
160,581	3.73	19,925	0.46	48,615	1.13	427,979	9.93	33,233	0.77	103,777	2.41	5,158	0.12	9,868	0.23	145
105,178	2.45	1,987	0.05	12,361	0.29	267,944	6.23	26,012	0.60	1,370	0.03			18,330	0.43	146
39,826	0.93	272	0.01	14,516	0.34	100,573	2.34	5,296	0.12	4,138	0.10	230	0.01	7,679	0.18	147
35,306	0.83	293	0.01	15,453	0.36	124,909	2.92	4,081	0.10	9,551	0.22	171	(1)	5,157	0.12	148
42,828	1.02	1,159	0.03	18,573	0.44	127,684	3.05			5,473	0.13	100	(1)	13,428	0.32	149
19,616	0.47	870	0.02	3,960	0.09	208,076	4.97	5,856	0.14	3,488	0.08	24	(1)	3,511	0.08	150
137,192	3.33			91,742	2.23	141,537	3.43			9,880	0.24			5,357	0.13	151
101,083	2.46			12,870	0.31	337,054	8.19	21,856	0.53	18,251	0.44	212	0.01	8,730	0.21	152
165,591	4.03			100,117	2.44	196,201	4.77	9,458	0.24	21,308	0.52	15,516	0.38	5,795	0.14	153
68,512	1.67			600	0.01	170,624	4.17	900	0.02	6,717	0.16	1,004	0.02	5,108	0.12	154
45,076	1.12	93	(1)	18,520	0.46	227,717	5.64	3,704	0.09	2,826	0.07			2,965	0.07	155
47,162	1.18			12,671	0.32	164,722	4.13	3,672	0.09	7,503	0.19			3,717	0.09	156
59,082	1.49	1,796	0.05	14,066	0.35	200,150	5.04	5,815	0.15	3,676	0.09			5,904	0.15	157
59,445	1.50			40,637	1.02	138,747	3.49	8,209	0.21	5,179	0.13	778	0.02	3,073	0.08	158
82,128	2.07	167	(1)	550	0.01	150,222	3.79	9,626	0.24	19,169	0.48			9,840	0.25	159
13,430	0.34			6,060	0.15	161,385	4.07	4,718	0.12	3,158	0.08	527	0.01	8,642	0.22	160
69,286	1.75	1,432	0.04	13,658	0.35	172,676	4.37	7,699	0.19	12,381	0.31	60	(1)	459	0.01	161
41,410	1.06	1,374	0.04	2,844	0.07	104,985	2.68	4,840	0.12	1,877	0.05			8,143	0.21	162
29,955	0.77	34	(1)			208,662	5.36	8,489	0.22	20,870	0.54	3,774	0.10	1,709	0.04	163
29,533	0.76	1,448	0.04	10,743	0.28	85,863	2.21	50	(1)	491	0.01			14,518	0.38	164
57,706	1.51			47,903	1.25	242,676	6.34	9,624	0.25	19,750	0.53	10,185	0.27	6,574	0.17	165
65,803	1.72			38,226	1.00	128,536	3.36			915	0.02			2,710	0.07	166
84,154	1.99	3,733	0.10	40,158	1.06	205,539	5.42	4,500	0.12	9,191	0.24	1,283	0.03	12,704	0.33	167
84,470	2.23	610	0.02			269,653	7.11	8,495	0.22	24,684	0.65	10	(1)	1,394	0.04	168
57,425	1.53	134	(1)			246,107	6.54	8,333	0.23	8,345	0.22	8	(1)	10,803	0.29	169
100,092	2.66			31,437	0.84	265,880	7.08	10,000	0.27	9,970	0.27	8,765	0.23	17,581	0.47	170
104,958	2.62			31,381	0.84	239,481	6.43	15,978	0.43	25,203	0.68	12,377	0.33	2,830	0.08	171
110,591	2.98	5,542	0.15	38,186	1.03	163,669	4.40	6,000	0.16	5,552	0.15	55	(1)	4,628	0.12	172
37,625	1.02	2,178	0.06	7,221	0.20	173,972	4.73	6,158	0.17	17,113	0.47			408	0.01	173
57,030	1.55	1,369	0.04	1,768	0.05	315,012	8.57	13,489	0.37	23,693	0.64			7,416	0.20	174
137,333	3.78	4,134	0.11	36,106	0.99	342,436	9.42	10,955	0.30	9,452	0.26	2,131	0.06	15,458	0.43	175
80,044	2.37			35,990	0.99	279,418	7.69	9,771	0.27	29,494	0.81	390	0.01	13,687	0.38	176
81,092	2.24	682	0.02	27,225	0.75	309,935	5.79	8,133	0.22	13,204	0.36	1,015	0.03	8,029	0.22	177
50,400	1.39	800	0.02	22,869	0.63	114,306	3.16	2,500	0.07	431	0.01	3	(1)	155	(1)	178
90,744	1.69			48,328	1.35	178,523	4.97	10,600	0.30	11,747	0.33	11,941	0.33	4,657	0.13	179
59,123	1.65	5,845	0.16	69,809	1.95	203,125	5.66			7,638	0.21	5,239	0.15	3,041	0.08	180
37,148	1.04	17,985	0.50	3,812	0.11	144,208	4.04	3,346	0.09	11,094	0.31	38	(1)	2,531	0.07	181
68,678	1.94	198	0.01	21,860	0.62	159,035	4.48	8,785	0.25	5,695	0.16	115	(1)	12,144	0.34	182
55,649	1.60	473	0.01	35,674	1.03	169,698	4.89	13,665	0.39	6,939	0.20			6,225	0.18	183
32,381	0.93	1,051	0.03	9,825	0.28	139,535	4.03	3,501	0.10	3,099	0.09	116	(1)	1,378	0.04	184
106,979	3.10			8,835	0.26	267,412	7.75	19,959	0.58	27,643	0.80	240	0.01	8,729	0.11	185
40,368	1.17			350	0.01	183,128	5.31	12,691	0.37	9,883	0.29			3,133	0.09	186
68,714	2.00	1,028	0.03	376	0.01	275,383	8.03	10,756	0.31	32,416	0.95	435	0.01	6,492	0.19	187
44,217	1.30			3,825	0.11	76,006	2.23	400	0.01	3,825	0.12	395	0.01	18,852	0.55	188
67,841	1.99			25,079	0.74	77,842	2.29	800	0.02	18,908	0.56	1,216	0.04	3,768	0.11	189
62,122	1.83			24,090	0.71	117,286	3.45			5,696	0.17	193	0.01	7,435	0.22	190
43,440	1.29			802	0.02	215,426	6.38	4,484	0.13	5,942	0.18			2,434	0.07	191
61,531	1.63	152	(1)	2,250	0.07	166,733	4.96	9,992	0.30	7,550	0.22			675	0.02	192
41,692	1.24	1,820	0.05	31,259	0.93	158,372	4.73			4,734	0.14			4,116	0.12	193
50,496	1.52	3,372	0.10	22,409	0.68	139,204	4.20	6,404	0.19	12,602	0.38			2,680	0.08	194
92,117	2.80			11,599	0.35	193,555	5.88	4,436	0.13	15,427	0.47			362	0.01	195
38,997	1.20			20,723	0.64	215,044	6.61			7,074	0.22	40	(1)	3,456	0.11	196
79,397	2.45			2,492	0.08	180,452	5.56	5,058	0.16	9,072	0.28			155	0.01	197
66,227	2.04			60,468	1.57	109,910	3.39			13,678	0.43	500	0.02	5,825	0.18	198
59,716	1.85	2,694	0.08	1,150	0.04	216,768	6.70	5,844	0.21	20,140	0.63	243	0.01	3,683	0.11	199
204,675	6.41			25,671	0.80	287,900	9.02	33,814	1.06	149,361	4.08	2,833	0.09	30,802	0.96	200
32,204	1.01			887												

FINANCIAL STATISTICS OF CITIES.

TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 92.]

City number.	CITY.	I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.			General expense.	Repair and construction for compensation.		Schools.	Libraries.			
	Grand total.....	0.4	4.9	3.4	2.5	11.2	8.3	1.9	2.3	7.9	10.1	0.5	7.2	30.8	1.3	3.6	0.4	2.8
	Group I.....	0.4	4.5	5.2	3.2	12.6	7.0	2.3	2.5	8.1	8.2	0.3	8.7	27.9	1.2	3.7	0.4	3.7
	Group II.....	0.6	5.2	3.7	2.5	9.4	9.5	2.2	2.5	7.0	12.3	0.8	8.5	28.2	1.3	3.6	0.4	2.4
	Group III.....	0.4	5.0	0.8	1.5	10.6	11.1	1.2	2.1	8.0	12.0	0.8	4.8	34.2	1.4	3.8	0.4	2.0
	Group IV.....	0.4	5.7	0.5	1.4	9.9	11.5	1.1	1.9	8.3	11.1	0.6	3.8	37.7	1.4	3.1	0.3	1.3
	Group V.....	0.5	5.9	0.5	1.4	8.6	10.7	1.0	1.8	7.1	12.9	0.3	4.1	38.6	1.6	2.9	0.5	1.3

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	0.2	4.0	6.1	3.7	12.1	6.8	2.4	2.3	7.2	7.2	.....	9.3	30.0	1.0	2.6	6.1	4.9
2	Chicago, Ill.....	0.7	5.9	5.1	2.8	15.1	6.8	2.8	2.6	9.4	6.5	0.3	6.3	28.5	0.8	5.0	0.2	3.3
3	Philadelphia, Pa.....	0.3	5.6	5.2	3.4	14.1	4.5	2.5	1.8	7.4	10.7	0.1	11.1	24.1	0.9	4.1	1.8	2.5
4	St. Louis, Mo.....	0.7	4.0	4.4	2.3	15.1	8.3	2.3	1.6	7.7	10.9	0.6	7.0	27.3	1.5	4.1	0.3	1.9
5	Boston, Mass.....	0.1	3.3	4.0	2.1	11.0	8.0	1.5	3.0	9.2	9.3	(¹)	10.3	25.6	1.8	6.5	1.2	3.2
6	Cleveland, Ohio.....	0.4	4.2	3.5	2.7	8.6	7.4	1.2	4.0	8.4	8.7	1.4	8.3	31.6	2.6	3.2	0.7	3.1
7	Baltimore, Md.....	0.5	4.2	2.9	3.0	13.3	9.7	1.2	2.2	12.2	10.7	2.7	7.5	22.1	1.0	4.9	0.1	1.8
8	Pittsburgh, Pa.....	0.7	6.1	4.6	2.7	8.2	8.2	3.0	2.7	6.1	11.9	0.8	7.6	25.5	2.4	3.7	0.2	2.6
9	Detroit, Mich.....	0.8	4.1	3.6	1.8	13.0	9.6	1.8	3.8	10.9	6.4	0.9	8.0	26.9	1.6	4.4	0.3	1.9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	0.3	5.9	3.4	2.2	6.6	7.1	3.0	1.1	5.4	16.8	0.3	4.6	36.3	1.3	2.8	1.0	1.8
11	Buffalo, N. Y.....	0.3	5.5	2.7	2.3	10.3	10.2	2.4	4.3	6.4	11.1	2.6	8.0	25.6	1.1	4.0	0.4	2.8
12	San Francisco, Cal.....	1.0	5.8	4.2	4.1	13.5	15.0	2.2	1.8	4.7	14.5	0.5	9.8	19.9	0.7	3.8	0.1	2.6
13	Milwaukee, Wis.....	0.8	3.5	4.3	1.5	8.1	8.5	1.9	2.4	10.6	10.3	0.1	10.5	28.8	1.7	4.6	0.4	2.0
14	Cincinnati, Ohio.....	0.8	5.4	4.1	3.4	9.1	8.2	1.0	2.1	4.9	18.3	1.6	8.1	25.3	1.3	2.0	0.7	3.1
15	Newark, N. J.....	1.0	4.6	3.0	3.0	11.3	7.5	1.1	4.1	6.5	7.5	0.6	10.0	32.1	1.6	4.4	(¹)	1.5
16	New Orleans, La.....	.....	5.8	5.0	2.2	8.8	10.6	2.9	3.2	16.1	12.4	.....	4.0	24.6	0.7	2.2	0.2	1.4
17	Washington, D. C.....	.....	3.6	3.5	0.9	10.5	7.4	3.2	1.7	7.5	10.8	.....	16.7	25.1	0.7	4.9	0.1	2.4
18	Minneapolis, Minn.....	0.8	4.4	3.6	1.8	6.2	8.5	1.6	1.6	5.9	14.3	0.7	5.2	36.6	2.3	3.9	0.1	2.4
19	Seattle, Wash.....	0.7	7.9	4.4	2.9	8.0	12.8	1.3	3.2	7.6	8.7	0.2	5.0	28.7	2.0	2.8	0.4	3.6

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	.....	5.2	0.8	1.1	17.9	11.2	0.8	1.6	6.9	7.3	0.2	3.3	36.9	1.2	2.7	(¹)	3.2
21	Kansas City, Mo.....	0.5	5.0	0.4	2.9	11.2	9.8	1.3	2.0	5.8	10.0	0.5	6.5	36.0	1.5	5.9	(¹)	0.8
22	Portland, Oreg.....	.....	5.9	0.2	1.0	9.0	13.3	1.2	0.9	8.9	13.3	0.3	2.1	34.1	.....	3.3	(¹)	2.4
23	Indianapolis, Ind.....	0.2	2.6	0.3	0.4	10.7	11.9	0.8	1.1	6.1	16.7	8.1	3.8	29.4	1.1	3.8	0.5	2.3
24	Denver, Colo.....	.....	6.7	6.5	1.9	6.4	8.4	1.5	2.0	3.5	13.3	0.2	5.6	32.6	1.2	7.5	0.4	2.4
25	Rochester, N. Y.....	0.6	3.5	0.6	2.1	10.1	10.8	0.7	1.4	11.9	12.9	0.3	6.8	28.9	1.1	5.3	0.5	2.8
26	Providence, R. I.....	1.1	4.3	0.3	1.4	12.8	11.5	1.3	2.7	7.8	14.5	0.4	5.3	29.0	0.8	3.3	(¹)	2.3
27	St. Paul, Minn.....	.....	3.9	0.6	0.9	9.6	12.9	1.4	1.8	7.6	15.3	2.2	2.6	29.5	2.3	4.6	0.1	2.9
28	Louisville, Ky.....	0.3	4.8	0.9	1.0	13.3	11.1	0.8	3.6	9.6	10.1	(¹)	9.0	28.6	2.0	3.1	(¹)	1.8
29	Columbus, Ohio.....	0.8	4.4	0.7	1.5	8.6	10.9	1.0	1.5	11.2	16.4	1.2	1.8	36.5	1.1	1.0	(¹)	1.4
30	Oakland, Cal.....	.....	6.4	0.4	1.5	9.1	11.4	1.4	1.7	5.2	11.4	0.5	1.0	41.0	2.6	5.3	(¹)	1.1
31	Toledo, Ohio.....	1.2	4.5	0.6	2.4	10.1	11.9	0.7	2.0	9.6	8.6	0.2	2.7	39.7	1.0	1.9	(¹)	3.0
32	Atlanta, Ga.....	1.2	4.4	0.2	0.5	11.9	10.9	1.3	3.8	12.5	11.6	0.5	8.9	26.1	1.0	2.9	0.3	2.1
33	Birmingham, Ala.....	.....	5.8	0.4	0.8	11.8	15.8	1.9	1.1	8.2	10.1	0.5	2.9	35.6	1.0	1.7	0.4	2.1
34	Omaha, Nebr.....	.....	5.8	0.3	1.9	9.0	17.5	1.7	1.8	6.3	11.8	.....	0.1	37.1	1.2	3.8	.....	1.7
35	Worcester, Mass.....	0.2	3.1	.....	1.5	9.0	8.7	0.6	2.9	6.9	14.3	(¹)	9.7	35.3	2.2	3.3	1.2	1.0
36	Richmond, Va.....	0.7	6.8	2.5	2.3	10.8	11.7	2.4	1.9	10.7	8.6	.....	7.2	28.7	0.1	4.3	0.4	0.9
37	Syracuse, N. Y.....	0.8	5.5	0.9	1.9	9.3	9.7	0.7	2.7	9.7	13.0	.....	10.0	28.1	1.5	2.9	0.8	2.5
38	New Haven, Conn.....	0.1	3.3	1.9	1.4	10.4	10.4	1.3	2.0	5.1	11.2	0.1	5.4	38.3	1.6	3.9	(¹)	3.7
39	Memphis, Tenn.....	.....	4.1	0.4	0.2	11.9	10.8	1.2	2.1	8.2	17.8	.....	7.1	27.8	1.6	6.1	0.1	0.5
40	Scranton, Pa.....	1.6	6.4	0.1	0.7	9.1	9.6	1.6	1.1	8.6	9.1	0.6	(¹)	43.9	1.2	2.1	0.1	4.2
41	Spokane, Wash.....	.....	6.2	0.2	1.7	6.8	10.7	1.2	1.7	6.1	7.5	4.2	2.7	42.5	1.8	3.9	.....	2.9
42	Paterson, N. J.....	0.9	3.6	0.7	1.0	12.0	14.7	0.5	2.1	7.4	6.7	.....	3.9	40.5	1.8	2.4	(¹)	2.3
43	Fall River, Mass.....	0.5	3.6	.....	1.2	10.3	9.1	0.3	2.7	5.4	14.9	0.1	10.6	34.3	1.9	1.6	1.1	1.2
44	Grand Rapids, Mich.....	0.8	5.5	1.4	1.2	9.2	12.5	1.8	2.3	6.1	8.4	.....	2.2	41.6	2.3	4.3	(¹)	0.6
45	Dayton, Ohio.....	.....	7.1	1.9	2.3	9.4	9.4	0.8	1.5	7.3	10.4	2.0	4.9	34.6	2.4	2.2	(¹)	3.6
46	Dallas, Tex.....	.....	5.2	0.3	1.2	10.2	11.4	3.1	1.2	11.6	14.3	0.5	4.1	32.6	0.6	3.0	0.1	0.7
47	San Antonio, Tex.....	.....	6.0	0.3	0.7	12.2	13.3	1.4	1.8	10.5	10.4	0.2	2.3	36.3	0.1	3.8	.....	0.8
48	Bridgeport, Conn.....	0.2	4.1	0.9	1.7	11.4	12.7	1.3	2.4	10.4	11.9	0.2	6.4	29.8	1.5	3.2	0.1	1.8
49	Nashville, Tenn.....	.....	9.0	0.3	0.8	11.7	10.6	1.5	2.0	6.5	15.5	0.6	4.7	29.8	1.1	5.1	(¹)	0.9
50	New Bedford, Mass.....	0.4	4.9	.....	1.9	11.4	8.9	1.0	4.9	9.1	11.9	0.3	8.4	29.9	2.0	2.4	2.3	0.4
51	Salt Lake City, Utah.....	.....	7.3	0.8	1.1	8.0	6.4	1.1	2.1	9.1	10.3	0.3	1.1	46.6	1.3	3.5	0.1	0.9
52	Lowell, Mass.....	.....	5.1	.....	2.1	9.9	11.5	1.0	1.7	8.4	14.6	(¹)	8.0	29.6	1.4	2.0	2.3	2.5
53	Cambridge, Mass.....	0.6	3.6	.....	1.8	9.0	7.3	1.9	3.5	11.6	12.6	.....	7.0	31.3	1.7	4.6	1.5	2.2
54	Trenton, N. J.....	.....	5.0	0.8	1.8	11.9	11.2	0.6	3.1	7.7	8.6	0.2	2.5	41.9	1.6	2.1	(¹)	0.9
55	Hartford, Conn.....	0.1	2.7	0.8	1.6	11.2	11.7	0.9	3.1	7.7	10.5	(¹)	5.8	35.6	1.1	4.6	0.1	1.5
56	Houston, Tex.....	.....	7.0	0.8	1.6	11.1	11.1	2.4	1.3	9.7	13.6	0.2	2.6	34.9	0.6	2.0	0.4	1.3
57	Tacoma, Wash.....	.....	7.0	0.2	0.7	8.3	13.3	1.3	1.3	4.4	9.6	.....	1.7	43.7	2.4	5.5	(¹)	0.9
58	Reading, Pa.....	.....	5.7	.....	0.4	10.3	7.2	1.3	2.2	10.9	16.7	0.4	.....	36.4	1.8	3.1	(¹)	0.7
59	Youngstown, Ohio.....	1.7	5.8	1.7	3.7	10.7	9.7	1.1	1.1	6.6	6.0	0.4	2.7	43.2	1.4	2.3	(¹)	1.9
60	Camden, N. J.....	.....	4.1	0.7	1.4	13.8	10.7	1.4	1.3	5.9	10.5	0.2	1.8	42.0	1.0	1.4	0.1	1.9
61	Albany, N. Y.....	.....	1.4	.....	3.0	13.2	13.9	1.2	2.0	8.6	9.4	0.2	3.3	37.4	1.0	3.5	0.2	2.7
62	Springfield, Mass.....	0.1	3.1	.....	1.5	10.5	12.9	0.9	2.1	8.0	11.1	0.7	3.3	24.8	1.7	3.7	0.9	3.8
63	Lynn, Mass.....	.....	5.7	.....	1.4	8.9	9.3	1.5	3.6	7.7	13.7	0.1	8.0	28.7	1.8	3.2	3.2	1.4

¹ Less than one-twentieth of 1 per cent.

TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 92.]

City number.	CITY.	I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.			General expense.	Repair and construction for compensation.		Schools.	Libraries.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.																		
64	Des Moines, Iowa.....	4.2	0.2	0.9	5.8	13.5	0.4	0.8	4.2	11.9	1.9	0.1	50.2	1.6	2.4	.....	2.0
65	Fort Worth, Tex.....	6.1	0.2	1.1	11.4	12.6	1.3	0.9	6.0	11.3	.....	2.9	36.0	1.1	4.8	0.1	5.2
66	Lawrence, Mass.....	4.1	.....	1.1	9.5	8.9	0.8	4.1	9.7	13.2	0.2	10.9	32.1	1.5	2.1	1.1	0.8
67	Kansas City, Kans.....	4.8	0.1	2.2	7.0	14.4	0.6	0.7	3.6	12.7	1.7	1.2	46.8	0.8	2.4	(1)	0.9	
68	Yonkers, N. Y.....	1.4	6.1	0.9	2.1	13.0	10.1	0.7	3.7	10.0	11.4	.....	6.2	31.1	0.6	1.5	1.1
69	Schenectady, N. Y.....	1.0	5.9	0.7	1.5	8.2	8.5	1.3	2.0	14.3	8.4	0.1	7.7	37.4	0.9	1.1	0.8	
70	Wilmington, Del.....	0.7	6.9	0.1	2.2	13.9	7.8	1.1	1.5	11.3	11.2	0.6	0.8	34.7	1.7	3.7	(1)	
71	Duluth, Minn.....	.....	7.7	1.6	1.0	8.5	13.8	1.0	2.5	3.8	11.0	8.1	2.0	40.7	1.4	2.3	0.6
72	Oklahoma City, Okla.....	.....	7.3	0.4	0.7	9.0	12.8	0.8	2.1	6.8	9.3	0.8	2.1	44.3	0.8	2.4	0.3
73	Norfolk, Va.....	1.0	6.8	2.0	1.1	13.0	11.0	2.1	2.5	14.7	7.9	0.7	4.1	28.7	0.5	3.3	0.8	
74	Elizabeth, N. J.....	0.5	6.3	0.9	0.9	13.7	11.2	0.7	2.6	9.2	8.0	.....	3.9	37.7	1.8	1.7	0.7
75	Somerville, Mass.....	0.6	4.0	.....	1.2	8.2	8.6	0.9	3.2	12.4	9.3	0.4	4.9	34.4	3.3	4.1	2.8
76	Waterbury, Conn.....	0.4	4.7	1.5	1.5	7.9	8.9	0.7	1.8	5.9	17.1	(1)	5.6	37.3	1.9	1.8	.....
77	St. Joseph, Mo.....	0.5	5.9	0.2	1.1	12.4	15.0	1.0	1.8	3.8	9.0	.....	2.3	41.2	2.1	2.2	1.6
78	Utica, N. Y.....	0.9	5.8	0.7	1.5	7.2	15.4	1.2	1.4	9.9	11.6	.....	3.6	35.3	2.3	2.0	1.1
79	Akron, Ohio.....	0.6	5.5	1.1	1.3	7.3	9.1	1.8	1.5	5.9	8.0	.....	3.8	50.9	0.8	0.6	(1)
80	Troy, N. Y.....	1.0	5.9	0.8	2.2	11.0	8.3	0.5	1.7	13.2	10.5	0.2	11.2	28.4	0.5	2.0	2.5	
81	Manchester, N. H.....	0.6	5.9	.....	1.1	10.2	16.7	0.5	1.8	10.9	17.5	1.6	3.2	34.2	1.8	3.5	0.1
82	Hoboken, N. J.....	.....	6.1	0.8	3.1	14.2	11.6	0.7	1.7	6.7	3.8	.....	3.1	41.6	1.6	3.5	(1)
83	Wilkes-Barre, Pa.....	.....	6.7	0.2	0.9	10.1	8.3	1.1	0.8	9.5	10.4	7.4	0.1	40.1	.....	3.8	0.6
84	Fort Wayne, Ind.....	0.6	3.3	0.3	0.5	8.3	12.2	1.0	1.1	7.5	11.2	0.2	.....	47.9	1.9	3.3	(1)
85	Erie, Pa.....	.....	7.6	.....	1.2	10.3	13.5	1.5	2.2	7.4	10.4	0.5	(1)	42.5	1.5	1.3	(1)
86	Jacksonville, Fla.....	1.6	5.0	0.2	1.4	15.6	12.5	2.0	1.9	17.8	18.1	.....	3.9	14.6	0.9	4.0	2.4
87	Evansville, Ind.....	0.8	3.7	0.2	0.4	12.4	12.7	0.8	2.0	5.5	8.1	.....	1.1	43.2	2.1	5.3	(1)
88	East St. Louis, Ill.....	0.8	6.9	0.6	2.7	13.2	18.3	1.3	1.3	4.4	10.4	.....	.....	33.7	1.1	4.8	0.5
89	Harrisburg, Pa.....	7.5	.....	0.8	7.4	5.2	1.2	1.5	12.7	10.3	0.7	0.3	46.0	0.6	4.2	.....	1.6
90	Peoria, Ill.....	0.9	2.1	0.2	1.9	8.4	13.9	1.5	1.5	6.8	11.3	.....	2.4	39.5	1.8	6.4	0.1
91	Passaic, N. J.....	.....	5.2	1.1	1.3	7.7	9.6	0.7	2.4	6.8	7.2	(1)	2.7	51.5	2.1	1.5	(1)
92	Savannah, Ga.....	1.1	4.9	0.5	0.8	15.9	13.1	1.1	2.9	18.5	10.0	0.1	3.8	20.0	1.2	3.3	2.5	
93	Bayonne, N. J.....	.....	4.5	1.1	2.7	10.8	9.7	0.9	0.9	8.7	6.7	.....	2.4	47.6	1.6	1.3	2.1
94	Wichita, Kans.....	.....	5.3	0.3	2.0	7.3	14.5	1.0	0.8	6.4	12.0	0.3	1.3	45.2	0.7	2.3	0.1
95	South Bend, Ind.....	0.6	3.2	0.6	0.8	8.4	10.3	1.2	1.2	4.4	9.0	0.1	.....	52.6	1.4	5.2	0.1
96	Johnstown, Pa.....	.....	7.5	.....	0.6	8.3	11.9	0.5	2.0	5.6	13.2	3.9	0.5	44.4	.....	0.8	0.1
97	Brockton, Mass.....	0.1	4.5	.....	2.0	8.2	10.2	0.4	2.6	8.9	12.3	(1)	7.0	36.9	2.2	1.6	2.3
98	Sacramento, Cal.....	.....	6.5	0.5	1.7	7.9	11.1	1.3	2.0	10.8	9.6	0.1	0.8	37.6	1.8	4.6	1.0
99	Terre Haute, Ind.....	0.5	4.4	0.5	0.7	10.0	17.6	1.2	0.6	6.0	7.5	0.2	1.2	44.2	1.6	2.1	(1)	
100	Holyoke, Mass.....	0.2	4.9	.....	1.9	9.8	13.7	0.6	3.7	7.7	9.2	(1)	11.0	32.2	1.4	2.6	0.5
101	Portland, Me.....	0.1	3.1	.....	1.6	10.8	13.9	0.7	1.3	6.9	17.9	1.3	7.0	29.0	1.0	3.1	0.9
102	Allentown, Pa.....	.....	8.0	.....	0.5	8.7	9.8	0.7	1.4	7.5	17.1	0.2	0.1	42.2	1.3	1.9	(1)
103	El Paso, Tex.....	.....	8.2	0.4	1.0	11.2	10.6	2.0	2.4	17.2	6.6	0.2	2.3	31.1	0.8	5.2	0.2
104	Charleston, S. C.....	0.7	6.6	0.2	1.0	17.6	16.4	1.0	2.3	9.9	6.9	0.4	12.2	18.3	(1)	3.3	2.2	
105	Springfield, Ill.....	.....	10.8	0.5	2.1	7.7	12.6	1.4	1.0	5.6	5.6	(1)	0.4	41.4	1.6	7.7	(1)
106	Canton, Ohio.....	1.2	5.3	0.6	1.7	7.0	10.3	1.2	1.4	8.5	9.0	0.2	1.2	49.3	1.0	0.9	0.2	
107	Chattanooga, Tenn.....	.....	6.3	0.8	1.5	10.9	16.0	0.7	2.9	8.9	11.7	(1)	10.6	22.5	1.8	1.4	0.1
108	Pawtucket, R. I.....	0.9	5.4	0.3	1.4	9.2	10.5	0.9	0.8	6.5	18.7	0.1	4.6	34.7	2.0	3.4	(1)	
109	Altoona, Pa.....	.....	9.2	(1)	0.7	7.2	11.8	2.1	0.6	5.2	9.2	0.8	0.6	51.4	.....	0.1	1.2
110	Covington, Ky.....	.....	7.0	1.4	2.6	11.8	11.0	0.3	1.7	12.4	15.2	0.1	2.6	29.4	2.0	1.7	.....
111	Mobile, Ala.....	.....	7.1	0.4	0.5	16.3	14.0	1.7	4.7	5.0	16.5	0.3	3.6	25.8	.....	2.5	(1)
112	Berkeley, Cal.....	.....	5.3	0.5	0.7	5.4	11.1	1.2	1.1	4.3	11.0	0.2	1.1	52.6	2.7	2.6	0.4
113	Sioux City, Iowa.....	.....	3.9	0.2	1.6	8.1	8.1	1.7	0.3	8.4	10.1	0.4	0.1	48.6	2.7	3.2	(1)
114	Atlantic City, N. J.....	.....	5.9	0.6	1.5	12.1	12.6	4.2	1.3	8.7	7.5	1.6	3.5	31.9	1.2	6.8	(1)
115	Saginaw, Mich.....	.....	6.8	0.5	1.4	9.2	8.7	0.6	2.3	1.0	16.7	0.2	1.6	46.9	1.2	1.8	.....
116	Little Rock, Ark.....	1.5	6.3	.....	1.0	9.7	15.0	0.7	2.1	5.5	8.4	6.4	3.4	36.0	0.9	0.7	1.0
117	Rockford, Ill.....	0.4	5.3	0.3	1.4	6.2	11.9	0.5	1.3	6.6	8.5	0.8	0.4	50.4	2.3	2.9	0.7	
118	Binghamton, N. Y.....	1.6	3.8	0.6	2.9	8.7	10.2	0.6	2.0	3.5	13.1	2.5	14.2	32.5	1.3	1.7	0.3	
119	Pueblo, Colo.....	.....	5.8	0.2	0.8	7.6	17.3	1.0	1.8	2.3	17.4	.....	0.4	39.5	1.0	4.5	.....
120	New Britain, Conn.....	0.3	3.9	1.3	2.4	8.8	7.8	2.1	2.8	5.1	9.5	0.4	8.0	42.8	1.8	2.4	(1)	
121	Flint, Mich.....	2.0	3.5	0.9	1.4	5.6	12.7	0.8	0.8	4.4	10.8	.....	9.1	44.2	1.0	2.4	0.4
122	Tampa, Fla.....	0.8	4.4	0.3	0.9	10.2	12.0	0.9	1.6	18.3	19.0	.....	9.3	18.9	0.1	2.5	0.9
123	San Diego, Cal.....	.....	7.3	0.3	1.7	9.7	8.4	2.2	2.8	4.0	14.2	.....	.....	36.5	1.7	9.9	1.3
124	Springfield, Ohio.....	.....	3.6	0.6	2.0	5.6	8.5	0.3	1.0	5.4	11.5	0.3	9.0	41.4	0.6	2.4	(1)
125	York, Pa.....	.....	7.3	.....	0.6	7.3	7.8	1.0	0.5	10.2	14.6	0.2	0.7	46.6	0.2	2.3	(1)
126	Lancaster, Pa.....	0.7	6.6	.....	0.4	9.7	8.0	0.5	1.0	5.5	21.8	.....	0.7	41.8	0.7	1.8	0.7
127	Malden, Mass.....	0.2	4.1	.....	1.0	8.0	8.2	0.7	3.4	8.5	13.0	0.1	8.2	34.1	2.5	4.9	2.4
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.																		
128	Augusta, Ga.....	0.7	4.2	0.2	0.3	13.2	10.8	1.7	2.1	6.1	20.9	.....	14.3	22.1	(1)	1.5	(1)
129	Davenport, Iowa.....	1.2	3.9	0.3	1.2	7.2	12.6	1.4	1.1	7.7	8.3	0.5	.....	45.2	2.0	4.8	2.7
130	Topeka, Kans.....	.....	4.5	0.3	1.2	6.3	11.1	0.7	1.3	7.5	7.7	0.1	1.5	51.5	1.1	3.4	2.0
131	Salem, Mass.....	.....	7.2	.....	1.0	8.6	9.5	2.4	2.7	7.1	11.4	.....	11.4	26.5	2.0	2.9	4.4
132	Haverhill, Mass.....	.....	5.5	.....	1.7	7.3	9.7	0.9	4.6	5.7	12.7	0.4	8.7	32.4	2.6	2.7	0.5
133	Kalamazoo, Mich.....	1.8	3.6	0.9	1.4	7.3	12.6	0.7	4.4	2.9	8.0	0.5	1.1	53.2	2.5	0.7	0.3	

1 Less than one-twentieth of 1 per cent.

TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 92.]

City number.	CITY.	I.—GENERAL GOVERNMENT.				II.—PROTECTION TO PERSON AND PROPERTY.			III.—CONSERVATION OF HEALTH.	IV.—SANITATION, OR PROMOTION OF CLEANLINESS.	V.—HIGHWAYS.		VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.	VII.—EDUCATION.		VIII.—RECREATION.	IX.—MISCELLANEOUS.	X.—GENERAL.
		Legislative branch.	Executive branch.	Judicial branch.	Elections and general government buildings.	Police department.	Fire department.	All other.			General expense.	Repair and construction for compensation.		Schools.	Libraries.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.—Continued.																		
136	Lincoln, Nebr.		5.9	0.2	1.5	4.8	7.5	0.4	1.7	7.5	5.0	(1)	0.4	51.9	1.4	2.3	7.5	2.0
137	Racine, Wis.	0.9	3.5	0.4	1.1	5.9	11.4	0.6	1.1	6.5	12.2	0.2	3.6	45.5	2.0	4.3	0.1	0.7
138	Macon, Ga.	1.0	6.4	0.3	1.0	15.1	19.1	2.6	1.1	7.8	8.8	0.4	9.1	23.1	0.2	3.0	0.1	0.9
139	Pasadena, Cal.		6.8	0.2	0.8	4.8	6.3	1.8	1.2	8.1	11.5	0.2	1.3	46.9	2.4	6.7	0.2	0.8
140	Superior, Wis.		6.3	0.4	1.0	8.5	15.9	1.1	1.8	6.7	11.2		(1)	40.3	1.7	2.7	0.6	0.9
141	Huntington, W. Va.		7.2	0.5	1.5	10.6	11.8	0.7	0.7	8.4	9.1	0.1	3.6	42.3	1.6	0.8		1.2
142	Chelsea, Mass.	0.9	4.7		1.8	10.0	10.6	0.8	2.3	6.3	9.4	(1)	12.4	33.7	1.2	2.6	2.1	1.4
143	Woonsocket, R. I.	1.3	5.9	0.3	0.8	14.5	16.6	0.3	0.8	4.5	19.0	0.3	4.7	29.0	0.7	0.6	0.1	0.7
144	Wheeling, W. Va.	0.3	7.5	0.7	1.0	10.5	14.4	0.3	1.1	7.2	9.0	0.1	1.2	44.3	2.0	0.1		0.3
145	Newton, Mass.	0.2	5.2		1.4	8.3	6.5	1.0	2.4	9.4	13.0	1.6	3.9	34.7	2.7	8.4	0.4	0.8
146	Butte, Mont.	1.2	5.3	0.4	2.7	12.3	13.1	1.0	1.4	10.9	12.6	0.2	1.5	32.0	3.1	0.2		2.2
147	Montgomery, Ala.		9.7	0.1	1.7	15.9	15.1	1.5	4.3	9.3	9.8	0.1	3.6	24.7	1.3	1.0	0.1	1.9
148	Muskogee, Okla.		11.3	0.3	1.6	8.1	12.3	0.6	1.7	3.3	11.0	0.1	4.8	38.9	1.3	3.0	0.1	1.6
149	Roanoke, Va.	1.0	7.6	3.0	1.3	11.9	14.3	0.2	2.0	6.1	10.8	0.3	4.7	32.1		1.4	(1)	3.4
150	West Hoboken, N. J.	0.9	3.1	0.3	1.6	14.3	10.1	0.6	0.6	7.0	4.9	0.2	1.0	52.1	1.5	0.9	(1)	0.9
151	Galveston, Tex.		4.0	0.3	0.6	11.8	12.8	1.0	1.9	18.6	17.4		11.7	18.0		1.3		0.7
152	East Orange, N. J.	1.0	5.0	0.8	0.5	9.6	7.4	0.8	1.3	10.8	12.7		1.6	42.5	2.8	2.3	(1)	1.1
153	Fitchburg, Mass.	0.5	4.6		1.2	6.7	10.1	0.7	3.4	5.8	21.6		13.0	25.5	1.2	2.8	2.0	0.8
154	Chester, Pa.		9.0	0.1	1.3	7.2	7.5	0.8	1.2	3.3	18.8		0.2	46.7	0.2	1.8	0.3	1.4
155	New Castle, Pa.		7.8		0.6	5.9	8.3	1.1	1.0	3.9	10.7	(1)	4.4	54.0	0.9	0.7		0.7
156	Springfield, Mo.	0.8	5.6	0.5	1.3	8.1	15.3	1.0	1.7	6.1	11.7		3.2	41.0	0.9	1.9		0.9
157	Perth Amboy, N. J.	1.0	4.2	1.5	1.9	10.0	6.1	1.7	2.0	2.6	14.0	0.4	3.3	47.5	1.4	0.9		1.4
158	Lexington, Ky.		9.6	0.8	1.1	10.8	15.8	0.7	2.2	6.6	12.2		8.3	28.4	1.7	1.1	0.2	0.6
159	Dubuque, Iowa	1.0	7.0		1.1	9.4	11.6	0.5	0.7	7.0	18.6	(1)	0.1	34.1	2.2	4.4		2.2
160	Hamilton, Ohio	1.4	8.8	1.5	1.3	9.5	11.4	0.3	1.8	12.0	3.5		1.6	42.4	1.2	0.8	0.1	2.3
161	Lansing, Mich.	1.5	5.7	1.3	2.3	5.9	15.1	0.8	0.1	4.3	15.7	0.3	3.1	39.2	1.7	2.8	(1)	0.1
162	Charlotte, N. C.	0.2	7.0	0.9	1.9	10.5	13.2	1.2	0.9	10.7	13.4	0.4	0.9	33.9	1.6	0.6		2.6
163	Decatur, Ill.		8.6	0.5	0.8	6.5	9.5	0.6	1.6	3.9	7.5	(1)		51.9	2.1	5.2	0.9	0.4
164	Portsmouth, Va.	1.0	5.7	2.6	2.2	10.5	13.2	1.7	3.3	11.5	10.0	0.5	3.6	29.0	(1)	0.2		4.9
165	Everett, Mass.	0.8	5.3		1.4	7.8	8.4	1.5	3.5	6.4	9.5		7.9	40.0	1.6	3.3	1.7	1.1
166	Knoxville, Tenn.		8.3	0.2	0.7	11.5	17.1	0.7	2.0	7.0	14.6		8.5	28.6		0.2		0.6
167	Elmira, N. Y.	0.7	4.2	1.2	3.5	8.7	11.6	0.6	3.5	5.3	11.4	0.7	7.1	36.6	0.8	1.6	0.2	2.3
168	San Jose, Cal.	0.4	2.7	0.5	1.3	8.4	11.9	0.9	0.9	4.9	15.2	0.1		48.5	1.5	4.4	(1)	0.3
169	Joliet, Ill.	(1)	8.7	0.6	1.0	6.9	8.4	1.2	0.8	7.4	11.2	(1)		48.2	1.7	1.6	(1)	2.1
170	Pittsfield, Mass.	0.5	5.1	0.9	0.7	7.1	6.2	1.2	2.1	6.1	15.8		8.0	42.1	1.6	1.6	1.4	2.8
171	Quincy, Mass.	0.3	5.4		1.3	7.7	9.8	1.0	2.6	6.9	15.8		4.7	36.0	2.4	3.8	1.9	0.4
172	Auburn, N. Y.	1.2	4.1	1.0	2.3	7.1	11.8	0.7	4.6	6.5	20.1	1.0	6.9	29.7	1.1	1.0	(1)	0.8
173	Quincy, Ill.	1.4	5.4	0.4	1.0	8.9	14.8	0.7	0.3	6.8	9.3	0.5	1.8	42.8	1.5	4.2		0.1
174	Cedar Rapids, Iowa	1.2	5.8	0.4	1.2	6.3	7.4	0.9	0.5	5.8	9.7	0.2	0.3	53.8	2.3	4.0		1.3
175	Mount Vernon, N. Y.	1.1	6.3	1.3	4.0	8.6	7.9	1.3	1.5	6.1	15.3	0.5	4.0	38.1	1.2	1.1	0.2	1.7
176	New Rochelle, N. Y.	1.2	7.7	1.2	2.1	6.9	7.7	0.8	1.1	9.2	11.7		4.9	38.1	1.3	4.0	0.1	1.9
177	Niagara Falls, N. Y.	1.3	6.3	1.1	2.3	8.1	14.4	1.6	1.9	12.1	11.8	0.1	4.0	30.6	1.2	1.9	0.1	1.2
178	Amsterdam, N. Y.	1.7	6.9	1.0	2.9	7.5	11.3	1.0	3.3	8.9	14.6	0.2	6.6	33.2	0.7	0.1	(1)	(1)
179	Taunton, Mass.	1.2	5.4		1.6	10.1	10.8	1.2	2.0	5.4	11.6		9.2	34.1	2.0	2.2	2.3	0.9
180	Jamestown, N. Y.	0.6	3.9	0.4	2.7	6.5	9.3	0.4	1.8	7.2	11.2	1.1	13.3	38.6		1.5	1.0	0.6
181	Lorain, Ohio	0.8	8.3	0.7	1.1	10.0	10.5	1.7	1.7	5.9	10.0	4.9	1.0	38.9	0.9	3.0	(1)	0.7
182	Oshkosh, Wis.	0.3	5.3	0.7	1.1	5.3	13.9	0.5	0.8	3.6	17.1	(1)	5.4	39.6	2.2	1.4	(1)	3.0
183	Jackson, Mich.	0.8	7.0	0.5	1.9	7.7	10.6	1.6	2.7	4.2	12.3	0.1	7.9	37.6	3.0	1.5		1.4
184	Lima, Ohio	1.1	7.7	0.1	1.5	8.3	12.6	0.3	0.9	4.1	10.8	0.3	3.3	46.3	1.2	1.0	(1)	0.5
185	Stockton, Cal.		6.4	0.8	1.5	7.5	8.2	1.0	0.8	8.1	16.2		1.3	40.5	3.0	4.2	(1)	0.6
186	Waterloo, Iowa	1.0	3.0	0.4	1.0	8.2	8.3	2.2	0.5	4.7	11.4		0.1	51.9	3.6	2.8		0.9
187	Fresno, Cal.	0.6	2.5	0.9	1.1	7.9	11.9	2.0	0.9	5.5	11.6	0.2	0.1	46.4	1.8	5.5	0.1	1.1
188	Shreveport, La.	0.8	7.0	0.8	1.3	12.5	15.3	1.0	3.7	19.5	11.6		1.0	20.0	0.1	1.0	0.1	1.0
189	Columbia, S. C.		6.5	0.3	1.2	17.2	14.0	1.2	1.4	7.6	17.6		6.5	20.2	0.2	4.9	0.3	1.0
190	Austin, Tex.		7.1	1.3	0.7	7.7	7.6	1.5	0.7	12.4	17.5		6.8	33.0		1.6	0.1	2.1
191	Everett, Wash.		8.7	0.3	2.2	6.2	10.6	1.8	1.1	0.5	10.9		0.2	54.0	1.1	1.5		0.6
192	Aurora, Ill.	0.5	6.6	0.8	2.3	9.9	8.5	0.6	1.3	8.6	15.1	(1)	0.6	40.8	2.4	1.8		0.2
193	Williamsport, Pa.		8.1	0.1	1.2	6.2	10.6	1.0	1.1	4.6	11.6	0.5	8.7	44.0		1.3		1.1
194	Joplin, Mo.		7.8	0.8	1.7	11.3	12.6	0.9	1.3	4.3	12.6	0.8	8.6	34.8	1.6	3.2		0.7
195	Waco, Tex.		5.0	0.2	0.9	7.7	13.2	1.1	1.4	6.7	18.5		2.3	38.9	0.9	3.1		0.1
196	Orange, N. J.		6.0	1.2	0.9	10.4	9.6	1.0	1.9	7.1	8.5		4.5	46.6		1.5	(1)	0.7
197	Boise, Idaho		5.7	0.2	1.0	5.5	10.6	1.8	1.5	4.2	19.9		0.6	45.3	1.3	2.3		(1)
198	Lynchburg, Va.	0.3	6.8	1.5	0.8	10.3	12.9	0.2	2.8	8.2	15.1		11.5	25.0		3.2	0.1	1.3
199	Colorado Springs, Colo.		9.3	0.3	1.5	7.0	8.6	0.9	2.5	3.0	12.9	0.6	0.2	46.7	1.5	4.3	0.1	0.8
200	Brookline, Mass.		5.2		1.2	8.9	9.6	1.0	3.1	9.2	17.2		2.2	24.3	2.8	12.6	0.2	2.6
201	Danville, Ill.	1.0	5.9	0.4	0.3	12.5	20.8	0.2	1.3	2.5	9.8		0.3	40.0	2.2	2.7		0.1

TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table see page 93.]

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.....	\$44,636,007	\$33,838,813	\$2,719,391	\$776,845	\$602,916	\$1,392,612	\$1,033,187	\$246,559	\$13,604	\$4,012,080
	Group I.....	18,135,620	14,366,622	572,182	.....	186,231	931,776	134,437	21,658	12,408	1,910,306
	Group II.....	8,249,146	5,841,309	671,852	.....	142,103	187,451	2,646	68,056	.....	1,835,729
	Group III.....	8,203,851	6,046,378	309,554	281,829	139,090	194,753	368,886	104,790	.....	153,289
	Group IV.....	5,881,394	4,398,382	622,034	369,870	69,451	56,731	296,211	46,662	16	22,037
	Group V.....	4,166,296	3,086,122	543,789	125,146	66,041	21,901	231,025	6,393	1,180	85,719
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.											
1	New York, N. Y.....	\$6,458,356	\$4,174,455	.....	.....	\$3,410	\$650,238	.....	.....	.....	\$1,628,283
2	Chicago, Ill.....	3,721,821	3,359,455	\$360,167	.....	1,899	.....	.....	.....	.....	.....
3	Philadelphia, Pa.....	2,202,134	2,034,203	.....	.....	530	167,401	.....	.....	.....	.....
4	St. Louis, Mo.....	1,517,170	1,253,465	.....	.....	12,744	50,961	.....	.....	.....	.....
5	Boston, Mass.....	1,343,332	958,494	.....	.....	15,538	703	\$88,544	.....	.....	282,053
6	Cleveland, Ohio.....	850,127	641,036	212,015	.....	49,183	.....	47,893	.....	.....	.....
7	Baltimore, Md.....	920,812	810,749	.....	.....	45,967	51,688	.....	.....	\$12,408	.....
8	Pittsburgh, Pa.....	906,139	826,121	.....	.....	47,575	10,785	.....	\$21,658	.....	.....
9	Detroit, Mich.....	418,029	408,644	.....	.....	9,385	.....	.....	.....	.....	.....
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.											
10	Los Angeles, Cal.....	\$2,027,288	\$1,812,228	\$111,134	.....	\$6,710	\$96,340	\$866	.....	.....	.....
11	Buffalo, N. Y.....	752,783	662,733	.....	.....	37,950	.....	.....	\$82,100	.....	.....
12	San Francisco, Cal.....	1,222,880	7,954	.....	.....	.....	.....	.....	9,721	.....	\$1,205,185
13	Milwaukee, Wis.....	359,111	357,291	.....	.....	1,820	.....	.....	.....	.....	.....
14	Cincinnati, Ohio.....	678,991	544,976	14,341	.....	10,981	2,458	.....	6,235	.....	.....
15	Newark, N. J.....	531,561	497,983	.....	.....	30,550	3,028	.....	.....	.....	.....
16	New Orleans, La.....	814,929	279,734	.....	.....	31,318	.....	.....	.....	.....	503,877
17	Washington, D. C.....	485,186	467,802	.....	.....	15,604	.....	1,780	.....	.....	.....
18	Minneapolis, Minn.....	293,793	290,992	.....	.....	2,801	.....	.....	.....	.....	.....
19	Seattle, Wash.....	1,182,644	419,606	546,377	.....	4,369	85,625	.....	.....	.....	126,667
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.											
20	Jersey City, N. J.....	\$224,732	\$218,245	.....	.....	.....	\$6,457	.....	.....	.....	.....
21	Kansas City, Mo.....	561,269	548,259	.....	.....	\$10,768	2,244	.....	.....	.....	.....
22	Portland, Oreg.....	588,636	346,815	.....	.....	2,898	102,129	.....	.....	.....	\$137,094
23	Indianapolis, Ind.....	21,990	.....	.....	.....	15,801	.....	.....	\$6,189	.....	.....
24	Denver, Colo.....	30,036	13,632	.....	.....	4,151	.....	.....	11,451	.....	782
25	Rochester, N. Y.....	342,413	270,556	.....	.....	6,635	.....	\$51,632	13,590	.....	.....
26	Providence, R. I.....	335,731	319,785	.....	.....	2,146	.....	13,800	.....	.....	.....
27	St. Paul, Minn.....	385,130	369,056	.....	.....	3,828	.....	.....	12,216	.....	.....
28	Louisville, Ky.....	250,081	235,202	.....	.....	.....	13,379	1,600	.....	.....	.....
29	Columbus, Ohio.....	395,438	285,087	\$91,124	.....	19,227	.....	.....	.....	.....	.....
30	Oakland, Cal.....	74,179	145	.....	.....	.....	25,064	.....	28,557	.....	20,413
31	Toledo, Ohio.....	239,583	210,259	.....	.....	5,483	.....	23,841	.....	.....	.....
32	Atlanta, Ga.....	218,834	206,593	.....	.....	600	.....	11,641	.....	.....	.....
33	Birmingham, Ala.....	26,746	18,870	9,876	.....	.....	.....	.....	.....	.....	.....
34	Omaha, Neb.....	272,682	266,726	.....	.....	1,220	.....	.....	4,717	.....	.....
35	Worcester, Mass.....	113,964	88,929	.....	.....	312	.....	24,723	.....	.....	.....
36	Richmond, Va.....	437,197	115,244	.....	\$281,829	9,688	5,710	23,073	1,353	.....	.....
37	Syracuse, N. Y.....	123,653	117,666	.....	.....	5,937	.....	.....	.....	.....	.....
38	New Haven, Conn.....	2,080	.....	.....	.....	.....	2,080	.....	.....	.....	.....
39	Memphis, Tenn.....	242,808	235,046	.....	.....	4,037	3,177	648	.....	.....	.....
40	Scranton, Pa.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41	Spokane, Wash.....	130,286	129,352	.....	.....	914	.....	.....	.....	.....	.....
42	Paterson, N. J.....	845	.....	.....	.....	845	.....	.....	.....	.....	.....
43	Fall River, Mass.....	157,979	130,867	.....	.....	523	944	25,645	.....	.....	.....
44	Grand Rapids, Mich.....	168,546	129,418	.....	.....	2,941	.....	36,187	.....	.....	.....
45	Dayton, Ohio.....	115,451	105,029	.....	.....	10,422	.....	.....	.....	.....	.....
46	Dallas, Tex.....	170,685	170,685	.....	.....	.....	.....	.....	.....	.....	.....
47	San Antonio, Tex.....	10,907	.....	.....	.....	6,145	.....	4,761	.....	.....	.....
48	Bridgeport, Conn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
49	Nashville, Tenn.....	116,010	106,684	.....	.....	6,877	1,200	1,249	.....	.....	.....
50	New Bedford, Mass.....	168,684	117,480	.....	.....	.....	1,849	39,355	.....	.....	.....
51	Salt Lake City, Utah.....	170,520	143,306	.....	.....	1,074	.....	26,140	.....	.....	.....
52	Lowell, Mass.....	167,316	155,824	.....	.....	808	.....	10,884	.....	.....	.....
53	Cambridge, Mass.....	176,560	155,913	.....	.....	.....	.....	20,647	.....	.....	.....
54	Trenton, N. J.....	217,338	217,338	.....	.....	.....	.....	.....	.....	.....	.....
55	Hartford, Conn.....	183,502	173,883	.....	.....	925	25	8,669	.....	.....	.....
56	Houston, Tex.....	104,689	82,956	.....	.....	8,174	1,935	.....	11,624	.....	.....
57	Tacoma, Wash.....	245,374	118,333	206,554	.....	71	18,416	.....	.....	.....	.....
58	Reading, Pa.....	110,609	.....	.....	.....	.....	.....	.....	.....	.....	.....
59	Youngstown, Ohio.....	113,923	109,836	.....	.....	4,087	.....	.....	.....	.....	.....
60	Camden, N. J.....	105,305	92,721	.....	.....	.....	8,689	3,895	.....	.....	.....
61	Albany, N. Y.....	210,509	206,480	.....	.....	2,504	1,825	.....	.....	.....	.....
62	Springfield, Mass.....	206,097	191,004	.....	.....	.....	.....	.....	15,063	.....	.....
63	Lynn, Mass.....	173,274	132,686	.....	.....	.....	.....	40,578	.....	.....	.....

TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 93.]

City num- ber.	CITY.	Total.	Water supply systems.	Electric light and power systems.	Gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crema- tories.	Public halls.	Subways for pipes and wires.	All other enterprises.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
64	Des Moines, Iowa.....	\$33,604				\$9,764		\$23,840			
65	Fort Worth, Tex.....	195,640	\$194,445					1,195			
66	Lawrence, Mass.....	74,036	58,889					14,897	\$250		
67	Kansas City, Kans.....	246,813	119,618	\$125,661				1,534			
68	Yonkers, N. Y.....	146,789	143,252			1,476	\$2,061				
69	Schenectady, N. Y.....	72,895	70,712			2,183					
70	Wilmington, Del.....	105,710	104,712			993					
71	Duluth, Minn.....	349,223	147,661		\$200,807	555					
72	Oklahoma City, Okla.....	62,166	62,166								
73	Norfolk, Va.....	123,161	91,609			3,589		27,963			
74	Elizabeth, N. J.....	1,675					1,675				
75	Somerville, Mass.....	64,335	64,335								
76	Waterbury, Conn.....	38,819	38,819								
77	St. Joseph, Mo.....	1,672				1,672					
78	Utica, N. Y.....										
79	Akron, Ohio.....	103,854	101,050			2,804					
80	Troy, N. Y.....	107,099	102,884			1,778	1,275				
81	Manchester, N. H.....	107,206	82,082			763		1,162			
82	Hoboken, N. J.....	219,256	215,397					24,361			
83	Wilkes-Barre, Pa.....	3,377				48		3,559			
84	Fort Wayne, Ind.....	209,172	84,037	123,178		1,937		3,329			
85	Erie, Pa.....	123,313	121,845			150	1,318				
86	Jacksonville, Fla.....	299,674	111,116	188,558							
87	Evansville, Ind.....	112,780	89,868			2,107	2,205	18,600			
88	East St. Louis, Ill.....	622				622					
89	Harrisburg, Pa.....	59,501	59,501								
90	Peoria, Ill.....	9,828				1,974	1,907		5,917		
91	Passaic, N. J.....										
92	Savannah, Ga.....	100,240	76,326			7,408	3,491	13,015			
93	Bayonne, N. J.....	276,171	276,171								
94	Wichita, Kans.....	6,053				2,423		3,630			
95	South Bend, Ind.....	58,159	52,782			778					
96	Johnstown, Pa.....	735				735					
97	Brockton, Mass.....	67,715	60,141					7,574			
98	Sacramento, Cal.....	87,301	69,613				9,844	7,844			
99	Terre Haute, Ind.....	23,719						23,719			
100	Holyoke, Mass.....	413,360	59,660	184,637	169,063						
101	Portland, Me.....	129,640	79,592					31,453	18,595		
102	Allentown, Pa.....	65,208									
103	El Paso, Tex.....	146,010	146,010								
104	Charleston, S. C.....	7,354				4,292	2,321				\$741
105	Springfield, Ill.....	87,137	67,352			465		19,320			
106	Canton, Ohio.....	62,896	56,203			2,054		4,639			
107	Chattanooga, Tenn.....	5,915				4,656	419	360			
108	Pawtucket, R. I.....	79,712	72,449					7,263			
109	Altoona, Pa.....	26,099	26,099								
110	Covington, Ky.....	67,343	59,588			2,258					5,497
111	Mobile, Ala.....	80,175	65,316			2,561	3,525	8,773			
112	Berkeley, Cal.....	8,768					8,768				
113	Sioux City, Iowa.....	56,241	50,949			1,310		3,982			
114	Atlantic City, N. J.....	82,865	82,865								
115	Saginaw, Mich.....	67,619	46,831			1,008		7,097	12,685		
116	Little Rock, Ark.....	13,068						12,625	433		
117	Rockford, Ill.....	64,817	64,136			681					
118	Binghamton, N. Y.....	103,954	103,826			126					
119	Pueblo, Colo.....	126,920	122,981			799		3,140			
120	New Britain, Conn.....	35,366	26,830					7,533			
121	Flint, Mich.....	174,029	173,197			656		176		\$16	987
122	Tampa, Fla.....	3,523						3,528			
123	San Diego, Cal.....	287,414	260,943				17,922	3,737			14,812
124	Springfield, Ohio.....	42,437	39,156			3,281					
125	York, Pa.....	600				600					
126	Lancaster, Pa.....	106,009	105,086			923					
127	Malden, Mass.....	44,607	34,874					9,733			

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$56,282	\$31,322				\$1,899	\$12,895			\$10,166
129	Davenport, Iowa.....	541						236			305
130	Topeka, Kans.....	46,171	45,677			\$480			\$2,014		
131	Salem, Mass.....	56,073	47,482			766		7,835			
132	Haverhill, Mass.....	48,913	48,180			13		370	350		
133	Kalamazoo, Mich.....	49,934	42,517			847		6,570			
134	Bay City, Mich.....	36,815	41,336	\$47,584			386	456			
135	McKeesport, Pa.....	96,221	99,221								

TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 83.]

City num- ber.	CITY.	Total.	Water supply systems.	Electric light and power systems.	Gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crema- tories.	Public halls.	Subways for pipes and wires.	All other enterprises.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
136	Lincoln, Nebr.	\$136,707	\$94,085	\$41,759		\$863					
137	Racine, Wis.	13,743						\$13,743			
138	Macon, Ga.	114,053	103,281			2,787		8,005			
139	Pasadena, Cal.	202,689	67,155	121,753		389				\$131	\$13,281
140	Superior, Wis.										
141	Huntington, W. Va.	6,763				1,513		5,250			
142	Chelsea, Mass.	25,572	25,572								
143	Woonsocket, R. I.	27,568	27,568								
144	Wheeling, W. Va.	101,210	71,274		\$24,731	3,691	\$406	1,108			
145	Newton, Mass.	51,803	49,611			1,681		511			
146	Butte, Mont.										
147	Montgomery, Ala.	57,649	47,647			3,329	2,071	4,602			
148	Muskogee, Okla.	37,509	35,659					3,850			
149	Roanoke, Va.	3,391				3,160		231			
150	West Hoboken, N. J.										
151	Galveston, Tex.	132,911	129,460			600		2,851			
152	East Orange, N. J.	94,568	94,568								
153	Fitchburg, Mass.	74,736	60,916					12,624	\$1,196		
154	Chester, Pa.	1,154					1,154				
155	New Castle, Pa.	1,108				120				988	
156	Springfield, Mo.	2,027						2,027			
157	Perth Amboy, N. J.	73,028	68,923			1,725	2,330				
158	Lexington, Ky.	1,841				1,841					
159	Dubuque, Iowa	48,500	46,729			968	805				
160	Hamilton, Ohio	170,179	34,049	35,355	100,415	360					
161	Lansing, Mich.	184,863	92,975	70,781		723		11,384			
162	Charlotte, N. C.	66,829	58,217					8,095	517		
163	Decatur, Ill.	37,415	37,415								
164	Portsmouth, Va.	3,026				122		2,904			
165	Everett, Mass.	33,947	26,107					7,750			
166	Knoxville, Tenn.	136,298	131,417			4,681					
167	Elmira, N. Y.	117,422	106,327					11,095			
168	San Jose, Cal.										
169	Joliet, Ill.	86,951	86,951								
170	Pittsfield, Mass.	20,485	19,832			653					
171	Quincy, Mass.	44,867	36,759					8,108			
172	Auburn, N. Y.	67,039	63,600			727		2,651		61	
173	Quincy, Ill.	1,939				1,619		420			
174	Cedar Rapids, Iowa	54,948	54,103			845					
175	Mount Vernon, N. Y.										
176	New Rochelle, N. Y.	1,729					1,729				
177	Niagara Falls, N. Y.	53,216	62,304			914					
178	Amsterdam, N. Y.	28,114	28,114								
179	Taunton, Mass.	143,448	42,724	33,924				6,800			
180	Jamestown, N. Y.	91,517	37,040	36,007		2,383					16,087
181	Lorain, Ohio	41,819	39,401					2,418			
182	Oshkosh, Wis.	23,837	25,034					3,803			
183	Jackson, Mich.	36,799	27,509			1,309		7,981			
184	Lima, Ohio	39,730	37,996			1,734					
185	Stockton, Cal.	11,071					11,071				
186	Waterloo, Iowa	39,859	39,859								
187	Fresno, Cal.	2,591				1,414			1,177		
188	Shreveport, La.	9,594						6,803			2,791
189	Columbia, S. C.	47,596	46,688			908					
190	Austin, Tex.	123,871	61,380	58,859		600		2,893	139		
191	Everett, Wash.	290				290					
192	Aurora, Ill.	53,364	51,504			312		1,548			
193	Williamsport, Pa.	700				700					
194	Joplin, Mo.	36,252		28,747		2,431		5,074			
195	Waco, Tex.	78,376	78,079					297			
196	Orange, N. J.	36,888	36,888								
197	Boise, Idaho	5,396				780		4,616			
198	Lynchburg, Va.	31,855	24,098			5,858		1,901			
199	Colorado Springs, Colo.	44,055	33,919			1,160		9,006			
200	Brookline, Mass.	47,276	43,274					4,002			
201	Danville, Ill.	16				16					
202	Newport, Ky.	43,937	37,633			807					5,497
203	Bellingham, Wash.	22,390	17,662					4,728			
204	La Crosse, Wis.	54,623	29,772			2,000					22,856
205	Council Bluffs, Iowa	56,853	55,969			884					
206	Norristown, Pa.	778				778					
207	Kenosha, Wis.	26,924	26,924								
208	Ogden, Utah	31,593	27,611					4,037			
209	Winston-Salem, N. C.	38,788	31,716			1,626		241			5,205
210	Zanesville, Ohio	53,576	41,958			2,969		8,629			
211	Easton, Pa.	3				3					
212	Waltham, Mass.	44,170	30,003			266		13,901			
213	Madison, Wis.	66,672	49,107			1,303		6,728			9,531

FINANCIAL STATISTICS OF CITIES.

TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1916.

[Cities for which no separate reports for municipal service enterprises were received are omitted from this table. For a list of cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 94.]

City number.	CITY AND KIND OF ENTERPRISE.	Payments for outlays.	PAYMENTS FOR EXPENSES.			OFFSETS TO PAYMENTS FOR EXPENSES.			Undis-tributed expenses.	Undis-tributed gains.
			Total.	For services and materials.	For service transfers.	Receipts from minor sales to public.	Receipts for services to public.	Amounts charged to account of municipal expenses and outlays.		
	Grand total.....	\$1,395,015	\$2,928,451	\$2,921,945	\$6,506	\$12,111	\$88,113	\$2,583,644	\$269,682	\$25,099
	Group I.....	738,642	1,737,135	1,733,353	3,777	7,910	45,190	1,680,424	22,342	18,731
	Group II.....	308,570	304,256	304,256	.....	69	530	136,578	167,079	.....
	Group III.....	196,239	511,727	510,231	1,473	2,833	31,788	400,476	80,013	3,403
	Group IV.....	72,577	137,651	136,295	1,256	811	10,215	128,400	248	2,123
	Group V.....	78,987	237,782	237,782	.....	468	390	237,766	.....	842

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.: Municipal garage.....	.....	\$25,350	\$25,350	.....	.....	\$2,849	\$22,501	.....	.....
	High-pressure fire system.....	\$9,553	117,689	117,889	.....	.....	.....	117,889	.....	.....
2	Chicago, Ill.: Electric light system.....	.....	85,579	85,579	.....	.....	.....	85,579	.....	.....
	Electric light wiring and repair plant.....	.....	82,428	82,428	.....	.....	8,279	60,644	\$4,505	.....
3	Philadelphia, Pa.: High-pressure fire system.....	16,330	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo.: Municipal garage.....	971	41,611	41,611	.....	.....	.....	41,611	.....	.....
5	Boston, Mass.: High-pressure fire system.....	145,946	.....	.....	.....	.....	.....	.....	.....	.....
	Printing department.....	.....	186,686	186,546	\$120	\$236	.....	200,361	.....	\$13,931
6	Cleveland, Ohio: Municipal garage.....	.....	15,767	15,767	.....	.....	2,473	.....	13,294	.....
7	Baltimore, Md.: Municipal garage.....	.....	21,424	17,767	3,657	.....	3,710	13,171	4,543	.....
	High-pressure fire system.....	6,547	.....	.....	.....	.....	.....	.....	.....	.....
8	Pittsburgh, Pa.: Electric light system.....	.....	523,256	523,256	.....	45	.....	523,256	.....	45
	Asphalt repair plant.....	13,730	315,793	315,793	.....	.....	4,634	315,793	.....	4,634
	Municipal garage.....	.....	42,247	42,247	.....	.....	15	42,247	.....	15
9	Detroit, Mich.: Electric light system.....	464,617	274,879	274,879	.....	7,629	23,230	244,126	.....	106
	Asphalt repair plant.....	1,254	4,246	4,246	.....	.....	.....	4,246	.....	.....
	High-pressure fire system.....	79,694	.....	.....	.....	.....	.....	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.: County mechanical department, machine shop, and garage.....	\$8,453	\$144,055	\$144,055	.....	\$69	.....	.....	\$143,986	.....
	City machine shop.....	.....	7,744	7,744	.....	.....	\$358	.....	7,386	.....
	Asphalt repair plant.....	.....	45,168	45,168	.....	.....	.....	\$45,168	.....	.....
13	Milwaukee, Wis.: Electric light system.....	32,495	.....	.....	.....	.....	.....	.....	.....	.....
14	Cincinnati, Ohio: Asphalt repair plant.....	.....	40,173	40,173	.....	.....	.....	40,173	.....	.....
	High-pressure fire system.....	149,668	.....	.....	.....	.....	.....	.....	.....	.....
	Municipal garage.....	.....	15,879	15,879	.....	.....	172	.....	15,707	.....
15	Newark, N. J.: High-pressure fire system.....	90,747	.....	.....	.....	.....	.....	.....	.....	.....
16	New Orleans, La.: Asphalt repair plant.....	27,207	.....	.....	.....	.....	.....	.....	.....	.....
18	Minneapolis, Minn.: Asphalt repair plant.....	.....	31,172	31,172	.....	.....	.....	31,172	.....	.....
19	Seattle, Wash.: Asphalt repair plant.....	.....	15,635	15,635	.....	.....	.....	15,635	.....	.....
	County garage.....	.....	4,430	4,430	.....	.....	.....	4,430	.....	.....

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

21	Kansas City, Mo.: Municipal garage.....	.....	\$40,597	\$40,597	.....	.....	.....	\$23,908	\$14,689	.....
22	Portland, Oreg.: Municipal garage.....	\$461	6,458	6,458	.....	.....	.....	.....	6,458	.....
23	Indianapolis, Ind.: Asphalt repair plant.....	.....	104,604	104,604	.....	.....	\$12,660	91,444	500	.....
	Municipal garage.....	.....	6,203	6,203	.....	.....	.....	6,203	.....	.....
24	Denver, Colo.: City shop and garage.....	.....	37,307	37,307	.....	.....	15,151	22,156	.....	.....
25	Rochester, N. Y.: Municipal garage.....	.....	27,356	27,356	.....	.....	.....	.....	27,356	.....
27	St. Paul, Minn.: Municipal garage.....	50,007	481	481	.....	\$87	.....	375	19	.....
29	Columbus, Ohio: Municipal garage.....	.....	15,175	15,175	.....	.....	2,591	13,221	.....	\$637
31	Toledo, Ohio: High-pressure fire system.....	85,661	.....	.....	.....	.....	.....	.....	.....	.....
32	Atlanta, Ga.: Municipal garage.....	402	20,876	20,876	.....	16	.....	20,876	.....	16
36	Richmond, Va.: Electric light system.....	20,702	40,870	39,863	\$1,007	.....	.....	40,870	.....	.....

¹ Data included for county are for fiscal year closing June 30, 1915.

GENERAL TABLES.

243

TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1916—Continued.

[Cities for which no separate reports for municipal service enterprises were received are omitted from this table. For a list of cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 94.]

City number.	CITY AND KIND OF ENTERPRISE.	Payments for outlays.	PAYMENTS FOR EXPENSES.			OFFSETS TO PAYMENTS FOR EXPENSES.			Undis-tributed expenses.	Undis-tributed gains.
			Total.	For services and materials.	For service transfers.	Receipts from minor sales to public.	Receipts for services to public.	Amounts charged to account of municipal expenses and outlays.		
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.										
41	Spokane, Wash.: Asphalt repair plant.....	\$159	\$22,644	\$22,644		\$2,750		\$22,644		\$2,750
	Municipal garage.....	8,387	1,066	1,066				1,066		
44	Grand Rapids, Mich.: Electric light system.....	17,739	51,411	51,411			\$1,386	48,167	\$1,858	
45	Dayton, Ohio: Municipal garage.....	1,120	24,525	24,525					24,525	
46	Dallas, Tex.: Municipal garage.....	551	4,608	4,608					4,608	
49	Nashville, Tenn.: Electric light system.....	7,974	87,013	86,547	\$466			87,013		
60	Camden, N. J.: Asphalt repair plant.....	3,076	6,901	6,901				6,901		
62	Springfield, Mass.: Municipal heating plant.....		13,632	13,632				13,632		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.										
65	Fort Worth, Tex.: Electric light system.....	\$798	\$40,089	\$40,089		\$638		\$40,089		\$638
67	Kansas City, Kans.: Asphalt repair plant.....	2,178								
74	Elizabeth, N. J.: Municipal garage.....		1,700	1,700				1,700		
77	St. Joseph, Mo.: Asphalt repair plant.....		7,244	7,244				7,244		
	Electric light system.....	1,222	30,361	30,361		105		30,361		105
85	Erie, Pa.: Asphalt repair plant.....	5,525								
89	Harrisburg, Pa.: Asphalt repair plant.....	21,045								
98	Sacramento, Cal.: Municipal garage.....	1,998	877	877			\$629		\$248	
105	Springfield, Ill.: Electric light system.....	37,813	39,804	39,804		68	9,535	31,530		1,329
111	Mobile, Ala.: Asphalt repair plant.....		3,955	3,955			51	3,955		51
116	Little Rock, Ark.: Electric light system.....		13,521	12,265	\$1,256			13,521		
119	Pueblo, Colo.: Asphalt repair plant.....	2,000								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.										
130	Topeka, Kans.: Electric light system.....	\$5,744	\$16,133	\$16,133			\$275	\$16,133		\$275
	Asphalt repair plant.....	1,945	4,917	4,917				4,917		
133	Kalamazoo, Mich.: Electric light system.....	2,030	21,931	21,931			115	21,931		115
144	Wheeling, W. Va.: Electric light system.....		28,467	28,467				28,467		
145	Newton, Mass.: Lighting and heating plant.....		4,493	4,493				4,493		
	Municipal garage.....	6,907								
151	Galveston, Tex.: Electric light system.....		40,792	40,792				40,792		
157	Perth Amboy, N. J.: Electric light system.....	30,263	24,634	24,634				24,634		
163	Decatur, Ill.: Electric light system.....		17,451	17,451				17,451		
171	Quincy, Mass.: Municipal garage.....		25	25				25		
177	Niagara Falls, N. Y.: Asphalt repair plant.....	4,990								
188	Shreveport, La.: Asphalt repair plant.....		2,649	2,649				2,649		
192	Aurora, Ill.: Electric light system.....	6,884	23,269	23,269				23,269		
196	Orange, N. J.: Electric light system.....	1,700	15,853	15,853		\$344		15,837		328
200	Brookline, Mass.: Municipal garage.....		12,294	12,294				12,294		
206	Norristown, Pa.: Electric light system.....	6,455	7,831	7,831		83		7,831		83
211	Easton, Pa.: Electric light system.....	12,069	17,043	17,043		41		17,043		41

FINANCIAL STATISTICS OF CITIES.

TABLE 17.—GOVERNMENTAL COST PAYMENTS¹ FOR INTEREST: 1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 95.]

City number.	CITY.	Total payments for interest.	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT.			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT.		PAYMENTS FOR INTEREST ON OTHER DEBT.		
			Of city corporation.	Of school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
	Grand total.....	\$133,046,560	\$109,987,415	\$4,352,177	\$4,307,669	\$7,940,207	\$111,764	\$6,007,783	\$250,995	\$88,550
	Group I.....	76,526,584	66,866,852	893,450	2,482,664	2,348,717	57,667	3,761,003	48,580	67,642
	Group II.....	16,250,469	13,030,841	653,237	1,240,795	891,696	3,847	414,435		15,618
	Group III.....	21,283,881	15,879,418	1,140,297	371,556	3,099,641		737,019	55,897	53
	Group IV.....	11,264,584	8,497,182	984,849	212,654	832,218	50,250	606,332	95,862	5,237
	Group V.....	7,721,042	5,713,122	700,335		767,935		488,994	80,656	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$50,406,625	\$45,780,078			\$1,207,879		\$3,418,668		
2	Chicago, Ill.....	4,011,025	1,505,446	\$187	\$1,359,392	751,773	\$31,124	249,326	\$48,580	\$65,197
3	Philadelphia, Pa.....	4,887,287	4,616,534	269,597	450					706
4	St. Louis, Mo.....	961,650	961,650							
5	Boston, Mass.....	6,157,335	6,095,963					61,872		
6	Cleveland, Ohio.....	2,918,458	2,021,868	268,654	407,776	165,252	26,543	30,304		61
7	Baltimore, Md.....	3,466,997	3,465,664					1,333		
8	Pittsburgh, Pa.....	2,740,725	1,640,499	357,021	640,669	84,858				1,678
9	Detroit, Mich.....	976,483	779,150		74,377	128,955				

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. *.....	\$1,848,049	\$1,483,877	\$278,080	\$88,092					
11	Buffalo, N. Y.....	1,632,380	1,507,946		48,569	\$42,323		\$33,542		
12	San Francisco, Cal.....	1,948,669	1,948,669							
13	Milwaukee, Wis.....	601,222	504,608		95,334	251		1,029		
14	Cincinnati, Ohio.....	2,895,665	2,554,888	156,400	96,711	87,633		33		
15	Newark, N. J.....	2,251,850	1,559,804		374,083			304,766		\$13,697
16	New Orleans, La.....	1,763,689	1,698,750					64,939		
17	Washington, D. C.....	235,803	235,803							
18	Minneapolis, Minn.....	1,089,523	787,157		75,712	171,334	\$3,847	895		578
19	Seattle, Wash.....	2,033,619	749,839	220,757	462,294	500,155		9,631		1,043

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$1,249,143	\$1,174,932			\$33,968		\$40,243		
21	Kansas City, Mo.....	593,290	242,066	\$272,682		78,542				
22	Portland, Oreg.....	1,590,791	741,757	21,269	\$31,609	796,156				
23	Indianapolis, Ind.....	196,502	136,603	56,347				3,552		
24	Denver, Colo.....	548,379	131,298	3,970		396,947		10,981	\$5,183	
25	Rochester, N. Y.....	897,679	613,854			222,154		61,671		
26	Providence, R. I.....	796,261	796,261							
27	St. Paul, Minn.....	698,875	485,003			106,224		107,645		
28	Louisville, Ky.....	581,621	570,281					11,340		
29	Columbus, Ohio.....	818,539	567,654	53,950		176,509		20,426		
30	Oakland, Cal.....	462,632	408,039	47,850	1,891				4,852	
31	Toledo, Ohio.....	575,161	414,492	87,150		51,766		21,753		
32	Atlanta, Ga.....	210,658	208,017					2,639		
33	Birmingham, Ala.....	436,638	311,804			104,163		20,671		
34	Omaha, Nebr.....	842,797	318,368	66,062	338,056	116,906		147	3,208	
35	Worcester, Mass.....	551,273	517,729							
36	Richmond, Va.....	649,504	616,054					33,544		
37	Syracuse, N. Y.....	460,861	348,138			73,861		38,862		
38	New Haven, Conn.....	170,730	162,625	3,600				3,034	1,418	\$53
39	Memphis, Tenn.....	628,178	540,434			79,543		8,201		
40	Scranton, Pa.....	182,980	79,297	70,232		28,617				
41	Spokane, Wash.....	638,161	273,830	99,330		231,669		13,691	4,834	
42	Paterson, N. J.....	310,950	241,324			44,448		25,178	19,641	
43	Fall River, Mass.....	317,572	306,069					11,483		
44	Grand Rapids, Mich.....	205,621	133,384	43,335		27,245		1,491	66	
45	Dayton, Ohio.....	331,471	256,105	26,779						
46	Dallas, Tex.....	320,851	309,753			47,012		11,093		
47	San Antonio, Tex.....	322,316	298,420	23,896						
48	Bridgeport, Conn.....	139,271	139,271							
49	Nashville, Tenn.....	352,768	318,306			25,819		9,131		
50	New Bedford, Mass.....	441,138	405,204							
51	Salt Lake City, Utah.....	407,301	202,210	68,101		133,412		25,034	1,165	
52	Lowell, Mass.....	193,504	180,121					13,383		
53	Cambridge, Mass.....	577,476	562,077					15,399		
54	Trenton, N. J.....	344,555	200,824			114,769		28,962		
55	Hartford, Conn.....	438,241	338,750	90,973				1,409	7,109	
56	Houston, Tex.....	565,216	506,001					50,215		
57	Tacoma, Wash.....	613,183	462,081	44,066		98,716			8,320	
58	Reading, Pa.....	72,446	56,706	15,740						
59	Youngstown, Ohio.....	256,358	155,301	44,935		55,781		270	101	
60	Camden, N. J.....	281,443	245,737			10,050		25,666		
61	Albany, N. Y.....	369,946	316,109			44,964		8,873		
62	Springfield, Mass.....	368,697	335,295					35,402		
63	Lynn, Mass.....	272,986	251,787					21,199		

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.² Data included for county are for fiscal year closing June 30, 1915.

GENERAL TABLES.

245

TABLE 17.—GOVERNMENTAL COST PAYMENTS¹ FOR INTEREST: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 95.]

City number.	CITY.	Total payments for interest.	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT.			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT.		PAYMENTS FOR INTEREST ON OTHER DEBT.		
			Of city corporation.	Of school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.										
64	Des Moines, Iowa.....	\$156,404	\$74,316	\$74,625				\$172	\$7,291	
65	Fort Worth, Tex.....	305,135	282,909					12,228		
66	Lawrence, Mass.....	160,181	128,006					32,175		
67	Kansas City, Kans.....	382,590	280,038	41,276		\$80,573		6,938	3,715	
68	Yonkers, N. Y.....	600,738	383,934			74,345		142,459		
69	Schenectady, N. Y.....	295,258	237,112			19,257		38,889		
70	Wilmington, Del.....	221,720	221,720							
71	Duluth, Minn.....	324,592	245,181	59,124		19,910		377		
72	Oklahoma City, Okla.....	307,559	184,269	91,410				16,015	15,865	
73	Norfolk, Va.....	440,991	450,570					10,421		
74	Elizabeth, N. J.....	196,762	177,359			12,857		6,546		
75	Somerville, Mass.....	213,728	186,779					26,949		
76	Waterbury, Conn.....	162,621	157,339	5,156				87	39	
77	St. Joseph, Mo.....	116,195	49,566	66,629						
78	Utica, N. Y.....	115,723	101,033			7,574		7,116		
79	Akron, Ohio.....	423,230	276,337	50,499		91,183		5,160	51	
80	Troy, N. Y.....	253,061	211,638	5,900		5,525		29,861	137	
81	Manchester, N. H.....	76,124	67,979					8,145		
82	Hoboken, N. J.....	182,729	157,048					26,681		
83	Wilkes-Barre, Pa.....	112,963	84,249	41,980		15,413		639	382	
84	Fort Wayne, Ind.....	42,211	15,285	26,926						
85	Erie, Pa.....	72,246	28,395	31,949		4,949		6,925	28	
86	Jacksonville, Fla.....	212,547	187,668			4,800		5,097	14,982	
87	Evansville, Ind.....	70,681	65,807	8,946					1,128	
88	East St. Louis, Ill.....	128,984	40,310	15,100	\$18,000	46,119		8,104	656	\$695
89	Harrisburg, Pa.....	131,666	80,214	43,895		6,190		180	1,187	
90	Peoria, Ill.....	75,984	23,976	13,500	4,358	30,124		1,794	2,092	140
91	Passaic, N. J.....	147,280	125,404			13,265		8,611		
92	Savannah, Ga.....	174,061	149,982	250				19,493	4,336	
93	Bayonne, N. J.....	205,194	156,092			37,384		11,718		
94	Wichita, Kans.....	196,651	84,871	20,943		86,226		146	4,465	
95	South Bend, Ind.....	54,073	25,967	21,462				181	6,463	
96	Johnstown, Pa.....	52,218	30,371	21,797					50	
97	Brockton, Mass.....	166,141	141,791					24,350		
98	Sacramento, Cal.....	113,419	86,573	26,769				77		
99	Terre Haute, Ind.....	43,398	30,757	11,200					1,441	
100	Holyoke, Mass.....	163,823	138,531					25,292		
101	Portland, Me.....	310,303	118,023		175,870			13,316		3,094
102	Allentown, Pa.....	46,403	13,558	32,245					600	
103	El Paso, Tex.....	143,231	135,588					7,643		
104	Charleston, S. C.....	169,440	169,275			165				
105	Springfield, Ill.....	64,950	27,656	5,862	6,426	8,765	\$508	14,527		1,206
106	Canton, Ohio.....	192,102	100,085	35,316		51,148		5,361	192	
107	Chattanooga, Tenn.....	165,256	154,850			5,337		5,069		
108	Pawtucket, R. I.....	278,837	268,834					10,303		
109	Altoona, Pa.....	117,756	82,502	19,920		14,167			1,167	
110	Covington, Ky.....	126,136	94,702			19,423		12,011		
111	Mobile, Ala.....	185,470	136,219	737		47,931		583		
112	Berkeley, Cal.....	91,790	66,969	23,912					919	
113	Sioux City, Iowa.....	86,137	66,238	20,521				5,433	1,945	
114	Atlantic City, N. J.....	441,745	430,624			1,350		9,771		
115	Baginaw, Mich.....	74,642	36,115	1,075		37,452				
116	Little Rock, Ark.....	66,832		11,881			49,742	3,811	1,398	
117	Rockford, Ill.....	76,867	13,612		8,000	28,030		12,066	15,037	102
118	Binghamton, N. Y.....	75,359	69,483			1,578		4,298		
119	Pueblo, Colo.....	154,802	90,242	18,924		39,409			6,227	
120	New Britain, Conn.....	144,641	144,288					353		
121	Flint, Mich.....	77,042	55,389	14,550		6,601		127	375	
122	Tampa, Fla.....	170,560	155,433	10,419				2,708	2,000	
123	San Diego, Cal.....	523,688	478,439	45,249						
124	Springfield, Ohio.....	127,761	88,747	20,777		13,009		4,666	572	
125	York, Pa.....	57,393	43,315	11,919		2,159				
126	Lancaster, Pa.....	49,450	31,142	17,206					1,102	
127	Malden, Mass.....	147,010	134,738					12,272		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$167,058	\$145,840					\$14,589	\$6,629	
129	Davenport, Iowa.....	39,013	25,514	\$13,499						
130	Topeka, Kans.....	113,515	65,653	20,083		\$23,250			1,529	
131	Salem, Mass.....	69,018	60,875					5,143		
132	Haverhill, Mass.....	102,166	92,171					9,905		
133	Kalamazoo, Mich.....	78,519	34,130	23,358		16,551			4,180	
134	Bay City, Mich.....	82,930	35,601	5,137		13,745		212	65	
135	McKeesport, Pa.....	71,860	31,325	26,825		13,873		737		

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.

TABLE 17.—GOVERNMENTAL COST PAYMENTS¹ FOR INTEREST: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 95.]

City number.	CITY.	Total payments for interest.	PAYMENTS FOR INTEREST ON FUNDED AND FLOATING DEBT.			PAYMENTS FOR INTEREST ON SPECIAL ASSESSMENT DEBT.		PAYMENTS FOR INTEREST ON OTHER DEBT.		
			Of city corporation.	Of school district.	Of other governmental units.	Of city corporation.	Of other governmental units.	Of city corporation.	Of school district.	Of other governmental units.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.										
136	Lincoln, Nebr.	\$93,670	\$38,653	\$20,860		\$31,785			\$2,372	
137	Racine, Wis.	42,888	42,874					824		
138	Macon, Ga.	76,872	70,614					1,457	4,771	
139	Pasadena, Cal.	125,556	86,758	38,798						
140	Superior, Wis.	60,102	46,539			12,524		1,039		
141	Huntington, W. Va.	88,749	49,635	31,014		8,100				
142	Chelsea, Mass.	165,109	146,810					18,299		
143	Woonsocket, R. I.	173,150	153,265					19,885		
144	Wheeling, W. Va.	21,203	10,337	7,425				3,411		
145	Newton, Mass.	274,757	257,721					17,036		
146	Butte, Mont.	90,889	18,000	6,400		24,096		42,393		
147	Montgomery, Ala.	164,906	125,958			28,269		10,679		
148	Muskogee, Okla.	144,508	96,177	36,125				10,509	1,337	
149	Roanoke, Va.	83,786	83,786							
150	West Hoboken, N. J.	78,867	51,621			11,015		11,231		
151	Galveston, Tex.	249,821	249,821							
152	East Orange, N. J.	152,953	113,985			17,164		21,804		
153	Fitchburg, Mass.	93,398	79,045					14,353		
154	Chester, Pa.	77,464	51,424	11,635		12,146		186	2,073	
155	New Castle, Pa.	27,905	10,661	11,568		5,676				
156	Springfield, Mo.	21,924	16,897	1,080				3,947		
157	Perth Amboy, N. J.	120,496	82,097			25,740		12,659		
158	Lexington, Ky.	72,371	48,462			19,088		4,821		
159	Dubuque, Iowa.	75,147	36,437	6,120		18,238		13,543	809	
160	Hamilton, Ohio.	130,819	78,639	26,175		26,005				
161	Lansing, Mich.	19,655	6,664	2,000		8,047		2,944		
162	Charlotte, N. C.	148,318	101,079			27,355		19,884		
163	Decatur, Ill.	47,212	16,200	11,692		18,227			1,093	
164	Portsmouth, Va.	94,504	84,980					9,524		
165	Everett, Mass.	138,125	123,113					15,012		
166	Knoxville, Tenn.	172,224	157,143			12,543		2,538		
167	Elmira, N. Y.	41,548	39,692					1,856		
168	San Jose, Cal.	48,852	33,539	15,313						
169	Joliet, Ill.	41,032	16,675	744		10,674		11,636	1,303	
170	Pittsfield, Mass.	122,643	114,355					8,288		
171	Quincy, Mass.	157,425	142,116					15,309		
172	Auburn, N. Y.	53,210	27,454			24,972		784		
173	Quincy, Ill.	20,283	10,255	6,250		2,369		667	742	
174	Cedar Rapids, Iowa.	59,990	40,680	17,407				498	1,405	
175	Mount Vernon, N. Y.	180,839	127,447	38,429		14,963				
176	New Rochelle, N. Y.	158,823	130,526			4,871		23,426		
177	Niagara Falls, N. Y.	157,535	129,055			28,037		443		
178	Amsterdam, N. Y.	59,935	43,773	6,523		983		8,326	331	
179	Taunton, Mass.	113,846	104,354					9,492		
180	Jamestown, N. Y.	101,405	56,645	23,692		7,524		13,544		
181	Lorain, Ohio.	120,196	65,747	24,010		29,566		873		
182	Oshkosh, Wis.	55,412	55,412							
183	Jackson, Mich.	32,489	24,550	5,926				991	1,022	
184	Lima, Ohio.	65,896	40,273	14,260		11,363				
185	Stockton, Cal.	42,695	5,645	37,050						
186	Waterloo, Iowa.	77,547	58,976	12,419				3,839	2,313	
187	Fresno, Cal.	42,697	14,933	27,764						
188	Shreveport, La.	63,171	53,273	1,153				8,673	72	
189	Columbia, S. C.	67,429	46,235			4,060		14,709	2,425	
190	Austin, Tex.	114,605	110,439					573	3,593	
191	Everett, Wash.	128,972	40,039	14,812		61,282		4,422	8,417	
192	Aurora, Ill.	51,271	18,271	12,172		19,790		349	689	
193	Williamsport, Pa.	22,983	11,314	10,388		1,281				
194	Joplin, Mo.	23,906	9,784	14,122						
195	Waco, Tex.	154,991	151,620					3,371		
196	Orange, N. J.	122,187	103,389			2,849		15,949		
197	Boise, Idaho.	71,037	12,941	20,298		32,897		4,901		
198	Lynchburg, Va.	127,806	127,806							
199	Colorado Springs, Colo.	92,361	64,205	21,552		5,403		1,201		
200	Brookline, Mass.	162,249	151,473					10,776		
201	Danville, Ill.	43,456	4,180	10,004		20,926		8,186	100	
202	Newport, Ky.	46,632	46,266					366		
203	Bellingham, Wash.	83,193	35,336	9,185		37,111			1,561	
204	La Crosse, Wis.	56,062	53,540			2,439		83	121	
205	Council Bluffs, Iowa.	44,797	36,706	7,970						
206	Norristown, Pa.	37,033	20,844	16,168				21		
207	Kenosha, Wis.	22,069	22,069							
208	Ogden, Utah.	86,914	45,837	7,900		23,602		8,376	1,199	
209	Winston-Salem, N. C.	92,321	81,275			3,940		7,106		
210	Zanesville, Ohio.	56,013	31,119	15,123		9,475		31	265	
211	Easton, Pa.	29,070	18,963	9,907					180	
212	Waltham, Mass.	63,793	57,394					8,399		
213	Madison, Wis.	85,956	49,978			33,722		2,256		

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.

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

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

City number.	CITY.	Total. ¹	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
	Grand total.....	\$287,914,514	\$8,331,049	\$1,073,759	\$4,640,696	\$2,609,161	\$2,608,076	\$39,922,378	\$1,053,967	\$304,451	\$81,901,342	\$14,331,787	\$4,851,599
	Group I.....	117,587,723	3,503,415	240,118	1,716,722	333,139	1,495,937	17,131,774	462,174	90,995	29,666,127	6,404,030	3,531,570
	Group II.....	52,149,777	2,365,650	183,783	558,142	46,303	688,944	6,430,557	40,010	57,446	16,610,331	2,156,322	685,317
	Group III.....	58,125,530	779,625	405,910	1,038,544	1,439,477	262,581	8,301,549	270,737	110,835	18,525,919	2,283,911	399,341
	Group IV.....	85,173,765	1,200,313	191,272	800,440	335,876	92,376	5,138,856	180,634	43,086	9,809,896	2,301,206	74,557
	Group V.....	24,877,719	482,046	52,676	526,848	454,366	68,238	2,919,642	100,412	2,089	7,289,069	1,186,318	160,814

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$30,634,161	\$712,658	\$7,021	\$655,122	\$179,244	\$370,436	\$3,250,900	\$163,586		\$7,459,052	\$954,809	
2	Chicago, Ill.....	26,127,764	6,335	15,023	280,107	19,852	428,250	4,301,641	238,572	\$28,557	6,504,218	1,458,867	\$3,154,362
3	Philadelphia, Pa.....	13,489,982	15,725	28,376	169,763	86,910	162,212	1,828,903		12,441	3,122,398	524,534	240,797
4	St. Louis, Mo.....	5,531,059	22,124	64,688	62,837	17,374	198,046	2,095,657	2,760		895,367	794,916	1,373
5	Boston, Mass.....	4,753,260	87,765	86,902	77,532	2,178	127,546	987,062	22,453	10,034	1,034,672	161,140	1,303
6	Cleveland, Ohio.....	12,654,968	1,169,119	7,273	170,410		7,345	1,500,642	15,975	30,772	1,822,433	1,929,348	13,184
7	Baltimore, Md.....	7,276,889			44,995	3,263	4,000	2,566,182		9,191	2,289,332	17,738	94,783
8	Pittsburgh, Pa.....	7,185,510	1,131,642	6,090	113,276	13,633	43,879	252,298			2,348,140	807,796	
9	Detroit, Mich.....	9,934,130	358,047	24,745	142,680	10,685	151,223	318,399	18,528		4,190,615	54,884	25,768

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. ²	\$9,579,768	\$16,417	\$14,340	\$47,885	\$5,769	\$5,982	\$1,023,876		\$36	\$3,586,000	\$89,211	\$8,634
11	Buffalo, N. Y.....	4,272,478	10,205	91,954	61,208	7,894	98,831	186,148		2,144	1,604,026	332,565	258,453
12	San Francisco, Cal.....	7,231,297	1,674,857	9,898	190,274	18,282	20,785	401,006	\$12,078		2,401,888	273,870	
13	Milwaukee, Wis.....	5,302,650	10,880	5,942	73,730	84	294,579	651,490	3,247	68	1,764,946	53,125	2,455
14	Cincinnati, Ohio.....	4,629,067	11,899	17,208	25,030		181,906	726,599		9,637	1,621,090	113,194	
15	Newark, N. J.....	4,459,339			14,000			391,012		43,067	889,910	52,167	
16	New Orleans, La.....	2,968,285	77,194	36,936	12,770		61,137	1,855,262	4,480		217,409	112,180	
17	Washington, D. C.....	3,157,116	4,933	1,274	66,848	10,557	12,572	423,604	6,186		428,391	408,112	
18	Minneapolis, Minn.....	3,863,738	3,656	5,375	45,415		160	580,996	13,053		1,110,891	513,869	70,201
19	Seattle, Wash.....	6,686,039	655,609	856	20,962	3,717	6,972	190,564	966	2,494	3,085,780	211,499	345,574

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$1,069,225	\$2,000	\$12,000	\$130,443			\$21,401			\$247,949		
21	Kansas City, Mo.....	3,192,139		64,336	1,625		\$72,997	223,260			1,468,555	\$226,828	
22	Portland, Oreg.....	2,525,709	2,009	2,038	31,854	\$618	769	207,806	\$49,391		924,334	8,371	\$115,009
23	Indianapolis, Ind.....	2,647,011	4,616	575	91,089	484,732		175,047			913,114	174,329	
24	Denver, Colo.....	673,146	4,034	6,453	20,942	2,782	996	34,060	3,135	\$7,306	315,820	78,419	8,170
25	Rochester, N. Y.....	2,906,781	955	13,282	8,973	73,466		629,213			919,257	25,967	
26	Providence, R. I.....	1,678,194	117,010	5,008	20,082	415	7,500	98,003		13,700	757,991	28,153	122,645
27	St. Paul, Minn.....	1,975,042	5,140	9,708	13,304	10,901		387,958	4,700	15,063	583,586	128,472	
28	Louisville, Ky.....	2,198,379		18,104	5,442		13,809	388,131	16,137	8,452	620,440	47,418	
29	Columbus, Ohio.....	1,733,092	2,595	9,290	14,631	404		302,661	48,332	6,782	722,633	84,718	362
30	Oakland, Cal.....	1,588,279	38,961	2,723	34,059	625	1,554	78,479		653	617,554	70,455	841
31	Toledo, Ohio.....	2,316,168	928	12,452	80,784	1,500		80,991	5,854		917,126	99,483	
32	Atlanta, Ga.....	859,710	1,513	3,075	25,934	38	4,366	246,925	10,840	1,363	212,106	38,355	
33	Birmingham, Ala.....	264,360	859	1,791	27,984	202	276	34,921	485		112,378	53,688	1,036
34	Omaha, Nebr.....	862,470	714	4,048	8,890			177,953	9,020		315,657	16,797	17,392
35	Worcester, Mass.....	1,183,828	1,594	6,461	14,056	472	599	136,495	2,157		209,775	37,870	3,448
36	Richmond, Va.....	2,251,533	106	4,800	36,281			320,113			867,410	51,454	9,557
37	Syracuse, N. Y.....	1,637,660			112,325			159,278	6,456	15,870	722,000	83,881	
38	New Haven, Conn.....	889,825	248,027	3,890	37,046	529		56,986		3,000	140,948	15,151	4,092
39	Memphis, Tenn.....	967,613	813	1,108	17,164	717,037	624	51,347	25,154		46,743	10,009	676
40	Scranton, Pa.....	417,558	597	980	52,654	13,485	9,726	87,330	6,752	8,333	150,677	26,943	
41	Spokane, Wash.....	353,731	1,917		510		871	36,244			82,454	31,266	26,908
42	Peterborough, N. J.....	811,190	106					582,183			68,158	10,609	2,251
43	Fall River, Mass.....	893,949		65,275	18,092			82,898			266,052	83,200	1,200
44	Grand Rapids, Mich.....	929,223		3,164	20,037			47,633	2,777		232,895	22,388	
45	Dayton, Ohio.....	935,409	2,769	1,679	12,656	73,853	2,217	74,658	55,846		170,658	7,771	100
46	Dallas, Tex.....	1,849,960	30,180	3,883	7,197	4,111		228,904		10,527	574,766	87,087	709
47	San Antonio, Tex.....	1,862,165	975	9,473	20,340	12,385		468,825			973,919	5,262	
48	Bridgeport, Conn.....	1,179,397	1,066	8,117	23,967	300	199	130,289	250		383,018	72,622	
49	Nashville, Tenn.....	752,815	922	2,646	2,925			60,151	6,605		319,296	32,701	
50	New Bedford, Mass.....	849,597	4,685	1,169	21,713	682	113	332,733			309,174	71,639	
51	Salt Lake City, Utah.....	2,225,043	4,192	45,373	6,507	61		910,279			625,189	150,010	125
52	Lowell, Mass.....	379,591	475	3,131	5,559	1,000	790	53,853		271	154,859	8,810	
53	Cambridge, Mass.....	827,685			22,546	54,409	41,765	2,992			216,820	50,807	
54	Tranton, N. J.....	651,323	102	37,037	3,820	73	67,803	43,332	6,470		110,413	2,501	43,398
55	Hartford, Conn.....	1,734,687	160,661	2,740	1,333	291	3,095	140,445	1,865	1,200	96,869	51,101	2,330
56	Houston, Tex.....	1,661,641	39,404	14,657	6,790	5,121	7,323	108,396			96,813	94,817	8,545
57	Tacoma, Wash.....	844,464	743	3,592	7,594	55		47,824	16		211,960	4,829	23,490
58	Reading, Pa.....	363,557	4,030	127	16,883			92,295			150,044	9,520	
59	Youngstown, Ohio.....	1,590,266	17,115	7,454	13,402			109,660			349,123	43,251	
60	Camden, N. J.....	420,912	1,655		34,119	5,646	6,032	66,255	570		97,419		
61	Albany, N. Y.....	1,905,536	1,976	13,481	14,998		2,060	605,338			467,847	88,505	6,957
62	Springfield, Mass.....	1,165,998	74,281		18,520	3,383		41,851	1,792	18,427	455,736	80,994	
63	Lynn, Mass.....	699,469			1,000	2,864	4,453	27,270	2,300	541	129,484	17,460	5,000

¹ For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see page 96.

GENERAL TABLES.

249

DIVISIONS OF GOVERNMENTAL SERVICE: 1916.

assigned to each, see page 19. For a text discussion of this table, see page 96.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	All other.		Electric light and power systems.	All other.	Water supply systems.	Electric light and power systems.	All other.	
\$1,908,277	\$2,516,098	\$2,010,607	\$46,619,594	\$2,522,279	\$1,003,744	\$12,352,160	\$336,608	\$648,505	\$746,510	\$41,377,046	\$3,539,109	\$10,705,712	
1,037,478	1,537,821	962,971	16,656,726	500,184	832,501	5,362,411	2,278	464,617	274,025	20,725,879	1,198,478	3,456,352	
408,491	1,558,993	985,203	7,331,425	854,913	58,712	2,098,950	86,170	32,495	278,075	4,149,974	1,386,686	4,100,878	
396,858	125,182	38,441	10,890,761	628,099	97,678	2,687,103	190,301	46,415	149,824	7,185,023	91,509	1,79,932	
23,655	43,481	19,915	6,857,224	216,136	9,497	1,306,876	23,567	39,833	32,744	4,599,352	567,552	1,165,421	
41,797	250,646	4,075	4,783,458	322,947	7,353	896,815	34,292	65,145	13,842	4,716,818	294,884	203,129	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$79,590	\$738,852	\$38,365	\$4,341,114	\$11,507	\$602,426	\$2,010,604	.....	.....	\$9,553	\$7,612,285	.....	\$1,436,647	1
54,723	128,538	60,232	3,050,533	49,244	6,787	1,425,994	.....	.....	.....	4,778,739	.....	23,195	2
527,308	100,364	273,162	2,973,793	.....	40,496	1,085,398	.....	.....	16,330	1,028,567	.....	1,242,505	3
8,448	11,242	31,125	342,155	49,659	175,595	82,558	.....	.....	971	674,184	.....	.....	4
183,792	137,646	.....	1,114,782	106,037	103	171,751	.....	.....	145,946	288,082	.....	6,654	5
18,306	257,091	51,921	1,116,924	67,079	4,515	132,902	.....	.....	.....	3,243,941	1,085,081	10,707	6
43,208	.....	11,647	154,281	.....	500	140,460	.....	.....	6,547	1,269,158	.....	621,606	7
104,451	99,222	264,255	1,345,593	33,752	1,872	202,622	.....	.....	13,730	563,360	.....	109,599	8
17,650	64,966	232,264	2,217,251	182,606	210	100,122	.....	\$464,617	80,948	1,269,583	.....	5,439	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$23,138	\$42,382	\$20,640	\$1,987,287	\$122,680	\$6,201	\$35,837	\$468	.....	\$8,453	\$573,981	\$1,069,506	\$891,045	10
7,944	49,794	48,927	635,210	57,065	719	47,250	.....	.....	.....	646,850	.....	122,291	11
9,087	8,719	252,978	520,639	413,749	15,773	102,275	4,712	.....	.....	519,811	.....	375,116	12
34,388	49,643	230,909	710,696	38,824	15,809	729,511	26,967	\$32,495	.....	467,088	.....	5,674	13
314,970	68,000	86,192	610,134	46,614	.....	159,628	.....	.....	149,668	560,306	.....	26,972	14
12,240	212,509	40,143	639,497	.....	.....	280,987	14,331	.....	90,747	286,302	.....	1,482,427	15
2,000	3,375	52,526	58,922	10,457	800	100,235	.....	.....	27,207	227,822	.....	185,474	16
4,724	94,576	9,118	1,140,899	11,359	5,200	259,725	800	.....	.....	276,915	.....	45,140	17
.....	.....	43,772	572,810	83,926	11,636	825,820	.....	.....	.....	407,442	.....	.....	18
.....	.....	.....	452,331	60,239	554	77,682	39,192	.....	.....	183,457	817,180	986,739	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

.....	\$3,223	.....	\$330,574	\$19,991	.....	.....	.....	.....	.....	\$101,644	.....	.....	20
.....	.....	.....	730,719	62,921	\$3,735	\$5,590	.....	.....	.....	331,189	.....	\$388	21
.....	.....	\$5,507	510,531	.....	1,674	84,142	\$1,036	.....	.....	198,634	.....	401,155	22
.....	26,111	.....	332,135	28,096	.....	417,267	.....	.....	.....	.....	.....	.....	23
.....	2,738	.....	36,813	11,530	6,026	112,328	.....	.....	.....	25,277	.....	.....	24
.....	.....	.....	553,196	3,469	752	37,937	.....	.....	.....	638,356	.....	1,958	25
.....	.....	.....	335,183	.....	27,629	31,759	5,882	.....	.....	85,624	.....	19,214	26
.....	.....	.....	109,933	234,607	30,066	31,371	6,712	.....	.....	20,917	.....	385	27
.....	.....	.....	790,668	15,893	.....	29,706	.....	.....	50,007	214,422	.....	635	28
.....	.....	.....	180,439	13,479	.....	79,268	.....	.....	.....	256,795	\$10,803	.....	29
.....	.....	.....	267,516	40,422	2,498	188,607	26,870	.....	.....	.....	.....	192,873	30
.....	.....	.....	521,120	49,077	2,700	124,862	.....	.....	85,661	302,593	.....	30,437	31
.....	.....	.....	110,642	12,046	614	132,050	64	.....	402	51,038	.....	740	32
.....	.....	.....	17,715	4,554	257	1,276	25	.....	.....	5,127	1,486	.....	33
.....	.....	.....	3,490	7,497	40	20,924	.....	.....	.....	120,058	.....	150,000	34
.....	.....	.....	292,994	1,561	.....	4,091	.....	.....	.....	465,439	.....	1,756	35
.....	.....	.....	607,590	.....	.....	5,936	699	\$20,702	.....	153,318	.....	113,876	36
.....	.....	.....	229,560	12,138	11,983	196,146	.....	.....	.....	37,518	.....	.....	37
.....	.....	.....	326,170	9,518	900	43,155	.....	.....	.....	.....	.....	.....	38
.....	.....	.....	20,713	6,378	3,523	11,464	.....	.....	.....	53,733	.....	.....	39
.....	.....	.....	44,288	5,861	.....	9,828	104	.....	.....	.....	.....	.....	40
.....	.....	.....	31,092	6,451	968	32,531	148	.....	8,546	92,302	.....	.....	41
.....	.....	.....	93,601	5,080	.....	47,590	100	.....	.....	.....	.....	322	42
.....	.....	.....	62,030	.....	.....	39,969	.....	.....	.....	262,421	.....	2,767	43
.....	.....	.....	318,569	16,289	515	23,490	.....	17,739	.....	220,201	.....	3,506	44
.....	.....	.....	103,943	11,780	.....	4,736	.....	.....	1,120	400,070	.....	11,429	45
.....	.....	.....	578,604	5,585	.....	45,820	.....	.....	551	188,584	.....	.....	46
.....	.....	.....	239,824	.....	1,252	48,407	20,123	.....	.....	.....	.....	.....	47
.....	.....	.....	368,017	2,899	.....	28,370	.....	.....	.....	.....	.....	.....	48
.....	.....	.....	132,965	2,347	.....	121,720	.....	7,974	.....	61,523	.....	500	49
.....	.....	.....	16,991	7,805	464	860	.....	.....	.....	81,256	.....	213	50
.....	.....	.....	196,845	7,244	305	3,779	.....	.....	.....	337,286	.....	4,587	51
.....	.....	.....	11,937	.....	.....	.....	.....	.....	.....	138,721	.....	.....	52
.....	.....	.....	86,793	.....	.....	50,355	.....	.....	.....	40,970	.....	409	53
.....	.....	.....	164,594	8,710	108	80,572	.....	.....	.....	65,729	.....	574	54
.....	.....	.....	424,203	.....	.....	15,711	7,954	.....	.....	814,184	.....	10,505	55
.....	.....	.....	35,246	4,492	.....	249,475	16,145	.....	.....	56,277	.....	791,733	56
.....	.....	.....	180,484	5,846	1,009	25,857	1,213	.....	.....	50,743	77,665	227	57
.....	.....	.....	19,014	.....	100	7,739	.....	.....	.....	63,805	.....	.....	58
.....	.....	.....	267,893	.....	.....	37,405	.....	.....	.....	736,626	1,655	.....	59
.....	.....	.....	17,330	5,103	.....	141,107	.....	.....	3,076	33,751	.....	8,849	60
.....	.....	.....	230,685	.....	.....	82,303	91,268	.....	.....	254,741	.....	25,397	61
.....	.....	.....	354,847	.....	.....	29,113	10,538	.....	.....	66,841	.....	6,000	62
.....	.....	.....	343,556	.....	.....	9,439	1,420	.....	.....	154,200	.....	.....	63

* Data included for county are for fiscal year closing June 30, 1915.

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

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

City number.	CITY.	Total. ¹	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.													
64	Des Moines, Iowa.....	\$361,855	\$255	\$55	\$41,308	\$16,539	\$347	\$29,536	\$600	.....	\$67,427	\$69,823	\$1,554
65	Fort Worth, Tex.....	368,996	221	379	.....	.....	1,408	9,965	.....	.....	232,304	23,600	.....
66	Lawrence, Mass.....	1,217,281	.....	71,589	.....	.....	430	94,326	.....	.....	43,969	869,576	.....
67	Kansas City, Kans.....	1,039,605	65	1,353	6,533	.....	.....	92,788	1,535	\$3,577	346,308	44,037	5,817
68	Yonkers, N. Y.....	903,606	33,165	361	1,316	1,771	669	243,442	15,672	.....	328,566	12,571	234
69	Schenectady, N. Y.....	1,101,517	2,755	1,415	24,541	.....	1,158	168,274	3,425	.....	204,880	82,614	.....
70	Wilmington, Del.....	618,144	222,318	.....	.....	.....	.....	36,331	.....	.....	185,663	12,536	10,942
71	Duluth, Minn.....	1,100,924	3,905	1,342	13,015	2,500	.....	147,010	234	.....	514,431	25,822	.....
72	Oklahoma City, Okla.....	63,919	621	.....	2,464	.....	534	6,755	7,000	.....	28,937	.....	.....
73	Norfolk, Va.....	283,356	.....	.....	5,500	10,680	349	50,534	3,355	.....	87,616	12,080	.....
74	Elizabeth, N. J.....	296,990	.....	.....	12,782	.....	.....	3,963	1,225	.....	133,878	5,628	.....
75	Somerville, Mass.....	247,458	624	.....	326	1,019	.....	14,538	.....	.....	106,473	36,074	.....
76	Waterbury, Conn.....	1,210,792	558,037	2,499	14,912	664	.....	54,597	.....	.....	33,398	81,817	315
77	St. Joseph, Mo.....	386,233	.....	800	4,527	.....	.....	51,934	.....	.....	219,452	101,008	722
78	Utica, N. Y.....	640,285	.....	1,220	60,035	.....	.....	12,272	.....	.....	121,226	31,486	.....
79	Akron, Ohio.....	1,471,265	.....	331	52,705	21,740	.....	359,167	71,353	.....	258,181	2,348	.....
80	Troy, N. Y.....	337,589	5,428	.....	2,038	54	.....	15,221	3,833	.....	182,799	2,006	.....
81	Manchester, N. H.....	324,431	8,138	33,617	14,397	.....	15	31,051	10,500	80	145,610	21,258	.....
82	Hoboken, N. J.....	323,811	19,734	6,280	37,818	.....	.....	5,581	.....	.....	147,826	.....	.....
83	Wilkes-Barre, Pa.....	644,284	593	3,000	29,333	18,130	.....	32,794	.....	57	291,627	51,280	520
84	Fort Wayne, Ind.....	590,984	281	578	.....	.....	.....	47,003	305	.....	282,469	19,752	1,945
85	Erie, Pa.....	551,383	22,626	425	12,000	51,514	.....	69,139	4,707	.....	50,708	830	.....
86	Jacksonville, Fla.....	850,229	168	982	9,503	740	715	8,542	5,666	.....	87,374	.....	.....
87	Evansville, Ind.....	449,554	.....	22,932	14,569	.....	.....	7,579	4,978	.....	83,786	6,454	.....
88	East St. Louis, Ill.....	146,261	269	2,373	7,734	.....	.....	12,198	.....	.....	24,492	1,734	.....
89	Harrisburg, Pa.....	464,923	.....	220	26,195	1,618	.....	108,978	1,000	31,863	126,146	4,301	2,363
90	Peoria, Ill.....	529,415	1,825	375	4,575	5,324	4,729	3,075	15,297	.....	194,108	8,939	.....
91	Passaic, N. J.....	368,908	2,141	.....	13,667	.....	.....	3,467	.....	.....	126,388	.....	.....
92	Savannah, Ga.....	874,082	487	3,875	1,690	.....	250	578,553	.....	.....	96,838	21,073	325
93	Bayonne, N. J.....	107,319	1,003	.....	865	326	.....	.....	.....	.....	54,465	850	.....
94	Wichita, Kans.....	116,160	445	1,966	9,550	.....	.....	3,820	246	.....	47,546	19,518	26
95	South Bend, Ind.....	441,078	.....	.....	.....	408	405	173,461	.....	.....	128,224	4,619	.....
96	Johnstown, Pa.....	392,994	.....	3,122	9,000	.....	.....	36,429	1,025	2,978	92,103	106,266	.....
97	Brookton, Mass.....	335,249	.....	.....	9,818	.....	.....	63,185	.....	.....	59,691	32,491	.....
98	Sacramento, Cal.....	1,928,963	114,407	728	19,165	177,407	495	518,965	.....	.....	323,538	15,878	1,592
99	Terre Haute, Ind.....	332,073	.....	243	5,309	110	.....	15,433	.....	.....	132,733	9,138	.....
100	Holyoke, Mass.....	501,861	86,171	.....	59,509	.....	1,849	15,746	.....	.....	75,612	13,221	.....
101	Portland, Me.....	407,445	420	339	9,074	.....	.....	23,887	.....	.....	60,995	12,612	.....
102	Allentown, Pa.....	423,189	.....	1,871	3,850	475	475	29,612	.....	.....	89,959	4,096	.....
103	El Paso, Tex.....	581,398	1,783	2,118	12,883	870	.....	193,824	4,125	.....	116,641	4,604	.....
104	Charleston, S. C.....	199,195	.....	180	9,517	259	.....	55,200	3,484	.....	58,054	11,897	.....
105	Springfield, Ill.....	362,045	333	94	9,890	109	232	19,547	216	.....	72,828	5,468	8,718
106	Canton, Ohio.....	1,572,459	138	5,500	33,645	.....	55	449,159	5,453	.....	592,329	82,752	.....
107	Chattanooga, Tenn.....	192,255	.....	1,063	606	.....	150	27,828	.....	.....	107,241	13,339	.....
108	Pawtucket, R. I.....	493,619	.....	.....	.....	.....	.....	50,943	.....	.....	120,699	98,742	2,456
109	Altoona, Pa.....	249,984	50	1,934	2,900	.....	.....	41,480	143	.....	142,636	1,805	.....
110	Covington, Ky.....	123,605	.....	1,406	19,475	.....	.....	15,819	.....	.....	62,433	4,918	.....
111	Mobile, Ala.....	112,192	.....	.....	.....	.....	545	12,336	.....	.....	56,944	.....	.....
112	Berkeley, Cal.....	569,531	4,116	469	2,105	32	1,001	23,746	3,430	.....	182,822	10,136	1,370
113	Sioux City, Iowa.....	593,299	326	.....	7,885	325	.....	72,579	.....	.....	297,767	21,460	.....
114	Atlantic City, N. J.....	518,062	.....	.....	.....	14,924	.....	1,609	5,800	.....	195,151	1,244	22,508
115	Saginaw, Mich.....	253,224	337	.....	11,183	.....	2,827	21,734	.....	.....	110,597	24,437	.....
116	Little Rock, Ark.....	97,610	406	.....	3,408	400	.....	46,186	.....	.....	44,330	110	550
117	Rockford, Ill.....	525,851	225	450	7,750	24,650	.....	134,483	.....	.....	156,513	27,848	2,503
118	Binghamton, N. Y.....	792,059	.....	2,949	24,460	.....	400	42,694	228	2,027	76,747	96,000	.....
119	Pueblo, Colo.....	190,112	.....	.....	9,011	.....	214	54,614	.....	.....	34,462	50,679	5,150
120	New Britain, Conn.....	350,625	900	.....	6,700	.....	.....	29,900	.....	.....	51,269	14,398	717
121	Flint, Mich.....	597,527	1,617	1,013	6,051	798	9,085	213,818	.....	.....	243,233	28,556	.....
122	Tampa, Fla.....	537,760	98,811	958	9,679	185	.....	142,997	2,816	.....	186,787	3,012	.....
123	San Diego, Cal.....	1,954,184	4,209	3,034	35,374	6,657	36,964	31,494	.....	9	593,801	6,566	3,180
124	Springfield, Ohio.....	485,729	509	.....	2,534	.....	535	116,644	.....	.....	269,892	9,785	.....
125	York, Pa.....	329,447	.....	1,009	25,430	.....	.....	106,498	.....	.....	127,639	448	1,050
126	Lancaster, Pa.....	105,589	551	.....	4,475	19,209	.....	2,111	2,497	.....	23,959	.....	.....
127	Malden, Mass.....	186,063	.....	300	1,032	.....	1,890	56,582	486	2,495	57,576	15,466	.....

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$622,395	\$93	.....	\$23,457	\$396,452	\$1,250	\$46,746	\$2,344	.....	\$1,050	\$18,476	\$439
129	Davenport, Iowa.....	345,879	532	.....	\$465	14,119	.....	13,091	863	.....	203,159	12,484	.....
130	Topeka, Kans.....	383,276	.....	.....	535	8,797	.....	133,377	.....	.....	102,411	24,106	.....
131	Salem, Mass.....	884,454	.....	.....	.....	32,744	9,647	34,241	1,000	.....	236,236	57,661	.....
132	Haverhill, Mass.....	211,529	.....	1,600	.....	.....	200	20,078	.....	.....	59,043	12,670	.....
133	Kalamazoo, Mich.....	153,008	275	3,103	.....	332	.....	35,897	.....	.....	57,858	19,178	.....
134	Bay City, Mich.....	300,710	936	.....	9,937	.....	.....	14,961	.....	.....	111,018	37,708	.....
135	McKeesport, Pa.....	143,788	.....	.....	1,185	.....	.....	8,013	.....	.....	34,378	2,335	.....

¹ For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see page 96.

GENERAL TABLES.

251

DIVISIONS OF GOVERNMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 96.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	All other.		Electric light and power systems.	All other.	Water supply systems.	Electric light and power systems.	All other.	

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

\$162			\$108,878	\$5,449		\$12,585						\$7,047	64
			40,653	1,554	\$330			\$798		\$57,784			65
			117,583	3,189						16,619			66
		\$152	130,160	2,208		40,747				133,671	\$228,569	7	67
			52,451	5,792		27,066			\$2,178	150,510			68
293			162,189			150,084				283,601		10,288	69
			58,857			15,381				76,066			70
			198,741	9,661		48,300				90,592		45,371	71
			2,666	2,098	94	4,928				7,824			72
1,163			64,523			440				42,935		4,251	73
			130,715	4,433		4,366							74
			61,915							26,489			75
			342,190	689		800				120,874			76
600			414,536	6,184	2,198	3,000		1,222					77
			292,651	7,072	10	75,119						39,194	78
			73,555	71						631,814			79
			12,922							133,288			80
			22,157	2,262		5,053				27,923		2,370	81
			102,194	4,378									82
			170,591			40,459							83
				5,048		80,978				36,997	115,628		84
			249,464	5,812		3,344			5,625	72,184		3,105	85
		3,241	6,374	5,938		2,996				54,980	152,389	510,621	86
			109,481	9,806		45,000				84,919			87
			75,456	1,164		20,841							88
			74,883			51,763			21,045	14,550			89
			258,580	3,382	87	18,790						10,329	90
942			165,172	3,074		54,057				11,335			91
			80,951	16,980		671	\$2,850			20,296		55,194	92
			27,342	2,172									93
			8,143	21,615	133	2,753						399	94
			32,929	2,449		28,630				59,753			95
			132,071			10,000							96
			109,016	1,612		17,662				41,774			97
135			192,730	7,959		10,126	2,440		1,996	530,240		6,062	98
			165,702	3,405									99
			23,700			6,043				34,760	70,797	114,463	100
			117,275	397		39,186				131,260		12,000	101
			272,750			475				19,526			102
		16,522	136,303	1,784	97	52,053	5,848			31,943			103
17,934			40,958			1,187						425	104
			138,323	6,143		21,930		37,813		30,861		9,550	105
			239,759	1,750		39,826				122,289		804	106
	\$1,411			3,399		21,237						16,281	107
			151,827			6,530	9,600			52,822			108
			3,613			657				54,766			109
			2,127	668		11,552				9,207			110
	45		1,228			16,265				19,244		5,585	111
			309,051	7,765		22,647	838					3	112
			72,993	5,675	2,070	8,323				103,646		250	113
			11,584			66,899				198,373			114
			21,297	1,147		2,375				56,602		688	115
				2,220									116
			88,841	3,582		33,175				45,751			117
	24,876		329,357	3,382	365	12,470				175,955	149		118
			6,900	1,663	1,520	3,742			2,000	20,157			119
			178,955			826				33,240		33,720	120
	5,316		62,567	3,420		16,562						8,491	121
	8,969		67,189			10,091						6,266	122
			228,802	7,253	1,833	101,267	1,991			635,159		256,591	123
	2,884		47,600	1,478		1,524				32,364			124
			55,834	424		8,115							125
			35,910			860				15,917			126
2,396			1,050	18,552	760	8,830				18,602			127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$109,850			\$58,664	\$8,892	\$3,007	\$205				\$9,524		\$14,519	128
			83,931	1,592		8,604				20,462			129
			163,310	2,836		7,566		\$5,744	\$1,945	10,729		2,543	130
						2,020				343,231		2,728	131
40,955			17,843	2,247		78				54,031			132
			7,375	857		1,450		2,030		23,621		544	133
			30,870	1,827		9,144				38,128	\$46,181		134
			57,065	2,386						38,426			135

FINANCIAL STATISTICS OF CITIES.

TABLE 18.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

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

City number.	CITY.	Total. ¹	General government.	PROTECTION TO PERSON AND PROPERTY.			Conservation of health.	SANITATION, OR PROMOTION OF CLEANLINESS.			HIGHWAYS.		
				Police department.	Fire department.	All other.		Sewers and sewage disposal.	Refuse collection and disposal.	All other.	Streets, roads, and alleys.	Other highway structures.	All other.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.													
136	Lincoln, Nebr.	\$561,185	\$16		\$800			\$29,546		\$365	\$176,958	\$2,891	
137	Racine, Wis.	410,291			2,550	\$8,702	\$170	193,142	\$36		46,799	9,641	\$300
138	Macon, Ga.	460,538	1,564	\$414	3,425	3,425		32,003	2,280		140,727	9,625	
139	Pasadena, Cal.	710,348	650	131	17,535		499	141,975	7,384	88	134,120	2,386	44,950
140	Superior, Wis.	398,653	120	2,579	12,338	1,848		121,989			185,339	50,162	
141	Huntington, W. Va.	497,586	21,199	5,767	3,187			42,925	1,377		167,557	4,026	
142	Chelsea, Mass.	74,915	36	104	175	49		3,413			15,956	16,714	
143	Woonsocket, R. I.	241,730	40	3,315	6,839	41	149	30,080			119,613	28,741	
144	Wheeling, W. Va.	46,801						384	275	190	9,983		
145	Newton, Mass.	202,740	958		10,646	599	538	64,833			51,940	12,481	
146	Butte, Mont.	517,044	750		3,600			128,653	2,341		93,672	147,583	29,698
147	Montgomery, Ala.	46,071			383			13,820	961		6,311	10,849	
148	Muskogee, Okla.	128,817			3,085			7,796			23,509		
149	Roanoke, Va.	232,353	200,636					5,400			20,548	2,116	
150	West Hoboken, N. J.	201,776									42,099		
151	Galveston, Tex.	529,249	224,647	3,220	11,533	446		29,117	450		75,411	160	7,025
152	East Orange, N. J.	301,289	228		6,395			2,236			27,106	1,148	
153	Fitchburg, Mass.	374,954					90	139,151			67,957	2,983	
154	Chester, Pa.	47,658	713		8,900			1,034			29,532		
155	New Castle, Pa.	171,301	30		1,359			12,655	461	309	136,349	129	
156	Springfield, Mo.	186,425		350				13,607			96,637	16,699	
157	Perth Amboy, N. J.	358,556			12,005			18,382			109,372	4,313	
158	Lexington, Ky.	248,848	265		1,000		663	29,277			140,197	19,454	
159	Dubuque, Iowa.	322,259	1,159	3,233	9,181	2,301		20,511	900		226,355	5,456	
160	Hamilton, Ohio.	346,105		532				21,188	6,274	25	67,798	9,049	
161	Lansing, Mich.	248,669	904	235	3,647	123		10,448		962	37,959	6,451	67
162	Charlotte, N. C.	95,470	699		604			5,977	14,294		25,563	2,462	
163	Decatur, Ill.	350,537		660	6,361			2,994	947		225,955	536	355
164	Portsmouth, Va.	15,825						246			1,495		
165	Everett, Mass.	237,495			174	1,319	8,716	26,675			34,226	21,278	420
166	Knoxville, Tenn.	164,385			6,211			35,695	735		54,978	5,860	
167	Elmira, N. Y.	1,613,900			7,013			16,431			64,597	12,905	
168	San Jose, Cal.	102,836	625		3,381	385		2,218			72,816	3,060	143
169	Joliet, Ill.	454,078	2,219	911	7,945	561		128,259	833		161,865	5,258	
170	Pittsfield, Mass.	294,382	1,920	57	16,638			74,103			23,678	19,737	
171	Quincy, Mass.	206,434		1,057	10,650	19	88	44,938			60,626	15,577	
172	Auburn, N. Y.	53,887		75	5,580		805	7,226			40,214	8,970	
173	Quincy, Ill.	116,325	800					18,290		150	8,379	2,128	
174	Cedar Rapids, Iowa.	512,384	368	1,346	6,268	1,489		30,384			227,539	84,737	
175	Mount Vernon, N. Y.	120,179	5,283	2,143	1,025			11,320			57,898	12,494	
176	New Rochelle, N. Y.	245,850	1,275	265	8,450		8,005	45,848	36,686		93,411	8,604	
177	Niagara Falls, N. Y.	461,661	1,043	750	600	498	141	128,761			277,437	11,933	11,085
178	Amsterdam, N. Y.	269,491	542					7,820	7,900		162,584	2,124	
179	Taunton, Mass.	116,354	1,448		5,043		2,400	17,509			35,512		
180	Jamestown, N. Y.	338,901	1,185		1,973		6,322	19,228			102,986	61,495	
181	Lorain, Ohio.	351,108		1,992	11,301			18,767			103,535	1,741	15,235
182	Oshkosh, Wis.	869,616		2,350	5,850	462		23,954			76,039	11,764	1,841
183	Jackson, Mich.	189,026	210		809		3,914	10,150			42,103	27,816	2,187
184	Lima, Ohio.	96,031		1,441	1,144			4,087			50,581	15,716	
185	Stockton, Cal.	561,937		1,560	23,535			60,597			141,105	6,530	
186	Waterloo, Iowa.	196,745	598	563	4,967	487		9,801			39,495	23,442	954
187	Fresno, Cal.	276,217	273	504	17,695	6,955		5,625			40,798	3,862	39,432
188	Shreveport, La.	78,290		1,642	2,046		538	11,859	780		38,790		
189	Columbia, S. C.	228,791			2,636			16,766			102,298	21,471	
190	Austin, Tex.	181,211	423	97	10,362	30		8,983	300		46,306		
191	Everett, Wash.	255,201	554	300	15,422	2,278		46,688			137,633	6,562	
192	Aurora, Ill.	198,082		1,156	4,609		822	6,541			69,625	3,784	
193	Williamsport, Pa.	195,080	275		5,892	398		18,612	5,500		55,961	387	
194	Joplin, Mo.	314,518	1,628	1,698	436	496		7,118			50,906	22,106	
195	Waco, Tex.	128,282		739	3,338			337			28,212	3,195	
196	Orange, N. J.	77,790			17,075			4,592			11,529		
197	Boise, Idaho.	63,669			5,425	132		49,422			2,396		169
198	Lynchburg, Va.	101,615	284		250			22,626	822		34,787	472	300
199	Colorado Springs, Colo.	100,114	731	483	3,804	2,236		1,180			13,074	28,227	271
200	Brookline, Mass.	399,509	466		24,582		26,179	45,880			64,250	7,326	
201	Danville, Ill.	274,732						1,446			171,626	64,076	
202	Newport, Ky.	48,882	408		1,623			8,044			35,772		
203	Bellingham, Wash.	325,194						19,716			200,117		
204	La Crosse, Wis.	93,313	108	210	6,174			3,579	800		49,836	9,202	
205	Council Bluffs, Iowa.	572,821	1,712	2,201	3,527	415	56	39,061	60		352,909	53,304	
206	Norristown, Pa.	104,942			1,037			2,098			2,569		
207	Kenosha, Wis.	328,845	42	324	3,843	7,105	48	74,664			31,466	4,228	65
208	Ogden, Utah.	313,395	636	1,227	2,565		62	12,087			95,321	47,566	
209	Winston-Salem, N. C.	253,455		633	10,735		216	63,022	2,997		98,190	10,186	
210	Zanesville, Ohio.	224,475		150	499			11,173			96,919	1,172	
211	Easton, Pa.	101,713			15,824		2,815	1,174			16,288		236
212	Waltham, Mass.	161,421	500		9,780		500	9,368	247		11,982	4,262	1,200
213	Madison, Wis.	560,125	251	659	5,043	936		256,729			191,001	6,168	4,882

¹ For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see page 96.

DIVISIONS OF GOVERNMENTAL SERVICE: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 96.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.		Miscellaneous.	MUNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	All other.		Electric light and power systems.	All other.	Water-supply systems.	Electric light and power systems.	All other.	
			\$267,693	\$3,786		\$28,241				\$33,445	\$17,454		136
			116,550	3,428		18,401						\$10,512	137
			168,702			10,745				24,563		960	138
\$109	\$82,105		30,487	9,809		81,374	\$612			127,095	84,584	26,510	139
			5,073	3,986		14,037	1,182						140
			231,205			9,740						10,603	141
			22,291	2,513		7,855				5,809			142
623			26,675	1,196		1,553				22,860			143
515			32,974			2,990				2,990			144
			6,393			2,477			\$6,907	44,553			145
			108,079			2,663							146
			6,914	937		149				5,717			147
			2,219	3,341		83,663				4,976		228	148
			1,648			2,005							149
			158,350	1,327									150
	4,000		110,213			7,159				55,868			151
			107,965	32,657		534	338			122,682			152
			9,086			3,304				152,383			153
			7,322			137							154
			14,589	695		4,725							155
32,000			19,274	1,970		5,374						514	156
		\$1,075	49,200	24,746		38,000	\$30,263			72,275			157
			3,299			60,618							158
			6,354	1,681		17,355				27,187		586	159
			200,662	368						13,556	26,653		160
22			41,057	5,876		1,847				78,881	47,418	12,772	161
			6,135	15,579		161				23,993			162
			102,613	2,421		2,196				5,469			163
			2,778							11,306			164
			123,155	275		8,465				12,792			165
			34,922			145				20,845		5,139	166
			3,729			399				1,509,080			167
			18,262	1,547									168
			50,137	1,910			1,031			98,149			169
			98,860			17,884				42,305			170
83			31,606	1,416		37				40,037		295	171
			7,666			415				12,936			172
			82,935	2,152		1,691							173
			116,000	4,150	\$50	4,806				68,547			174
			24,130	3,722		2,164							175
			26,013	2,320		14,871	402						176
			22,859			669			4,990	7,871		621	177
			18,908			1,742				26,267	10,285		178
2,513			12,377							55,547			179
	2,142		54,624			1,195					32,204		180
			170,095	1,073		3,968				21,337		2,064	181
			137,668	2,411		5,483				578,024		23,750	182
62	4,681		49,028	2,165		30,758				14,861		282	183
			6,795	782		893				14,592			184
			283,475	8,706		11,291						23,138	185
			54,154	1,525		6,000				44,759			186
3,291			148,671	3,568		4,065						1,478	187
						717				1,556		20,332	188
			7,312			626				77,682			189
	16,922		1,643			11,996				46,323	28,874	8,962	190
			32,177	709						10,672		2,206	191
			16,755	1,614		4,105		6,884		81,740		447	192
444			106,653			828							193
1,117			79,959	6,099		140,169					1,231	1,555	194
			75,575	2,848						14,038			195
			36,201					1,700		6,690			196
			3,102	2,054								969	197
						1,600				40,474			198
			21,301	2,061		15,034				3,718		3,991	199
			18,460	24,002		28,107	29,460			129,789		1,000	200
			30,963	2,188		4,533							201
			1,032	466						1,537			202
			56,930	665		686				46,325		705	203
			3,832			13,502				5,969		101	204
			52,007	6,608		3,838				57,123			205
			92,499	284				6,455					206
1,008			91,431	2,303		92,141				19,557			207
			3,788							150,143			208
	9,991		21,509							35,973		104	209
			89,865	2,092		10,159				11,408		1,038	210
			41,288	1,777		10,242		12,069					211
			4,487	91,660		2,115				25,320			212
			31,253	2,732	4,296	16,856	1,118			37,230		1,471	213

FINANCIAL STATISTICS OF CITIES.

TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1916.
 [For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 97.]

City number.	CITY.	NONREVENUE RECEIPTS.					NONGOVERNMENTAL COST PAYMENTS.						
		Total.	Classified by source.			Classified as—		Total.	Classified by object.			Classified as—	
			Receipts from sales of investments and supplies. (Table 20)	Receipts which increased indebtedness. (Table 21)	All other nonrevenue receipts. (Table 22)	Receipts from the public.	Transfer receipts.		Payments for purchases of investments and supplies. (Table 20)	Payments which decreased indebtedness. (Table 21)	All other nongovernmental cost payments. (Table 22)	Payments to the public.	Transfer payments.
Grand total....	\$1,070,871,438	\$100,102,733	\$711,869,891	\$258,898,814	\$632,460,710	\$438,410,728	\$979,984,961	\$162,512,387	\$557,969,041	\$259,483,533	\$540,993,555	\$438,991,406	
Group I.....	605,473,789	72,691,360	396,774,951	136,007,478	322,622,539	282,851,250	579,235,046	127,509,512	316,029,812	135,665,722	296,695,552	282,539,494	
Group II.....	171,203,892	5,160,476	98,585,702	67,457,714	98,520,870	72,683,022	147,736,785	8,719,055	71,067,160	67,950,570	74,560,907	73,175,878	
Group III.....	150,033,947	13,519,674	105,634,989	30,879,284	103,968,078	46,065,572	128,349,431	15,153,913	82,787,548	30,407,973	82,754,870	45,594,561	
Group IV.....	82,863,032	3,398,593	68,310,306	12,654,133	64,504,429	18,358,603	71,114,999	5,845,916	52,073,128	13,195,955	52,218,615	18,896,354	
Group V.....	81,296,778	4,832,630	44,563,943	11,900,205	42,844,797	18,451,981	53,548,700	5,283,991	36,031,396	12,232,313	34,763,611	18,785,089	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.	\$319,602,986	\$38,044,375	\$264,302,719	\$17,255,892	\$212,345,912	\$107,257,074	\$319,324,947	\$83,796,704	\$218,272,351	\$17,255,892	\$212,067,873	\$107,257,074
2	Chicago, Ill.	146,378,647	22,423,540	55,963,989	67,991,118	33,843,628	112,535,019	138,751,082	23,084,749	47,530,750	67,735,683	26,471,508	112,579,484
3	Philadelphia, Pa.	24,756,097	1,259,594	12,607,409	10,889,094	11,587,058	13,189,039	23,441,817	6,339,653	6,288,593	10,813,371	10,348,301	13,093,316
4	St. Louis, Mo.	5,331,586	99,039	2,626,562	2,603,985	2,748,259	2,583,327	6,507,829	1,500,674	3,752,363	2,604,792	3,925,695	2,582,134
5	Boston, Mass.	31,681,319	2,977,667	20,047,141	8,656,111	20,301,420	11,379,899	31,283,322	4,681,050	17,745,761	8,656,511	19,903,423	11,379,899
6	Cleveland, Ohio	35,723,005	1,383,729	16,198,057	18,141,219	15,699,715	20,023,290	28,517,732	1,794,156	8,561,390	18,162,186	8,473,475	20,044,257
7	Baltimore, Md.	10,561,954	12,306	9,301,992	1,247,656	8,535,806	2,026,148	5,501,088	2,082,438	2,170,994	1,247,656	3,474,940	2,026,148
8	Pittsburgh, Pa.	17,010,352	3,620,982	7,359,172	6,030,178	9,394,119	7,616,213	16,536,691	2,842,633	7,663,880	6,030,178	8,920,478	7,616,213
9	Detroit, Mich.	14,427,863	2,870,128	8,367,910	3,189,825	8,166,622	6,261,241	9,370,738	2,537,455	3,643,730	3,189,825	8,109,769	6,260,969

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.	\$27,937,156	\$700,885	\$17,045,093	\$10,191,198	\$18,126,615	\$9,810,541	\$20,751,624	\$1,114,212	\$9,457,274	\$10,180,138	\$10,952,143	\$9,799,481
11	Buffalo, N. Y.	11,258,487	797,932	7,089,891	3,370,644	6,342,271	4,916,216	8,762,877	834,349	4,545,027	3,380,501	3,836,804	4,226,075
12	San Francisco, Cal.	8,550,813	178,700	7,328,028	1,044,085	7,133,851	4,416,962	6,384,393	312,142	5,028,166	1,044,085	4,967,431	1,416,962
13	Milwaukee, Wis.	10,257,223	47,681	7,109,675	3,090,869	7,218,969	3,035,556	9,930,676	145,850	6,314,391	3,470,435	6,521,754	3,408,922
14	Cincinnati, Ohio	21,094,020	516,735	8,152,732	12,424,553	6,988,719	14,205,901	17,332,850	1,596,780	3,515,059	12,221,011	8,331,091	14,001,769
15	Newark, N. J.	35,575,977	548,122	26,481,444	8,548,411	25,107,108	10,468,869	34,481,778	1,605,373	24,341,778	8,539,769	24,026,690	10,460,227
16	New Orleans, La.	11,755,204	129,885	4,578,724	7,046,597	4,691,648	7,063,558	9,945,327	287,088	2,632,894	7,025,345	2,903,021	4,022,306
17	Washington, D. C.	3,395,396	527,571	1,071,660	1,796,163	1,668,897	1,726,497	4,055,545	825,209	4,134,173	1,796,163	2,329,048	1,726,497
18	Minneapolis, Minn.	18,711,877	1,675,320	6,011,019	11,025,338	7,488,070	11,223,807	16,260,643	1,965,095	3,252,784	11,042,764	5,019,410	11,241,233
19	Seattle, Wash.	22,667,737	89,445	13,717,436	8,910,856	13,854,822	8,812,915	19,825,933	32,957	10,542,617	9,250,359	10,673,515	9,132,418

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.	\$8,001,012	\$1,595,583	\$5,026,918	\$1,378,511	\$3,921,860	\$4,079,152	\$7,010,294	\$1,176,585	\$4,450,860	\$1,382,849	\$2,926,804	\$4,063,490
21	Kansas City, Mo.	5,252,255	1,719,717	3,413,155	119,383	5,234,423	17,153	4,806,475	85,874	4,601,399	119,202	4,788,824	17,651
22	Portland, Oreg.	4,557,188	1,137,277	2,347,646	1,172,263	2,437,835	2,219,532	4,760,728	698,494	2,989,969	1,172,263	2,541,375	2,219,532
23	Indianapolis, Ind.	2,795,062	121,045	2,269,910	404,127	2,748,243	46,439	1,844,763	171,053	1,269,583	404,127	1,797,924	46,439
24	Denver, Colo.	4,261,473	379,238	1,907,215	1,075,020	2,011,428	2,250,045	4,841,302	221,167	2,838,282	1,781,843	2,784,434	2,056,868
25	Rochester, N. Y.	6,828,027	114,612	6,393,498	319,917	6,379,286	448,741	5,292,491	135,899	4,836,675	319,917	4,843,750	448,741
26	Providence, R. I.	6,773,676	1,417,241	3,901,605	1,454,830	2,258,997	4,514,679	6,192,493	1,832,449	2,922,508	1,437,535	1,694,109	4,497,384
27	St. Paul, Minn.	4,026,791	244,371	3,203,626	578,794	3,456,314	570,477	3,099,288	218,381	2,307,659	578,248	2,534,357	564,931
28	Louisville, Ky.	2,958,238	1,005,288	1,589,970	1,036,724	1,558,514	1,726,497	2,773,685	120,428	1,063,182	1,590,075	1,215,606	1,558,619
29	Columbus, Ohio.	6,305,194	1,356,043	2,750,129	2,199,022	1,831,030	4,474,164	5,200,270	2,372,783	637,465	2,199,022	738,106	4,474,164
30	Oakland, Cal.	661,982	5,000	574,935	82,047	650,843	11,139	1,133,514	79	1,051,368	82,047	1,122,376	11,139
31	Toledo, Ohio.	6,157,105	387,599	4,065,756	1,703,750	3,820,160	2,336,945	3,939,843	461,163	1,804,930	1,603,750	1,632,598	2,336,945
32	Atlanta, Ga.	756,419	147,000	356,114	253,305	309,273	447,146	486,039	242,536	486,898	253,305	535,893	447,146
33	Birmingham, Ala.	2,789,515	9,440	2,516,306	263,769	2,540,522	248,993	2,587,757	4,874	2,319,114	263,769	2,336,784	248,993
34	Omaha, Neb.	2,664,546	339,876	1,185,687	1,038,964	786,726	1,777,820	2,306,546	529,988	740,554	1,036,004	631,706	1,774,840
35	Worcester, Mass.	6,106,510	333,739	4,649,007	1,123,764	4,701,378	1,405,132	7,039,074	927,227	4,988,083	1,123,764	5,633,942	1,405,132
36	Richmond, Va.	4,414,776	1,041	2,306,361	2,107,574	2,171,961	2,243,015	2,916,210	338,569	634,465	1,943,176	837,593	2,078,617
37	Syracuse, N. Y.	6,680,744	13,134	6,153,664	513,946	6,508,561	174,183	5,267,497	16,761	4,736,790	513,946	5,093,314	174,183
38	New Haven, Conn.	3,037,352	38,380	1,436,602	1,662,470	1,483,492	1,553,860	2,521,110	23,281	926,939	1,570,890	958,830	1,562,280
39	Memphis, Tenn.	1,748,061	7,636	997,611	742,914	1,017,734	730,327	1,856,854	9,575	1,164,964	682,315	1,187,126	689,728
40	Scranton, Pa.	645,683	87,960	417,090	160,633	429,119	216,564	738,139	15,954	561,302	160,633	521,325	216,564
41	Spokane, Wash.	744,249	137,679	567,783	88,787	604,447	139,802	1,551,867	177,712	1,335,368	88,787	1,412,063	139,802
42	Paterson, N. J.	5,362,121	199,620	4,271,301	891,200	4,061,274	1,300,847	4,927,921	240,000	3,796,717	891,204	3,627,070	1,300,847
43	Fall River, Mass.	2,913,631	97,000	2,275,204	541,427	2,282,767	630,864	2,596,072	129,533	1,925,112	541,427	1,965,208	630,864
44	Grand Rapids, Mich.	2,382,628	76,634	1,280,407	1,025,587	1,315,122	1,067,506	2,443,295	107,934	1,309,774	1,025,587	1,376,789	1,067,506
45	Dayton, Ohio.	1,704,528	171,730	1,430,464	102,334	1,169,941	534,587	1,065,144	313,370	649,440	102,334	530,557	534,587
46	Dallas, Tex.	1,011,428	253,750	567,304	190,374	676,666	334,762	985,707	90,680	608,653	190,374	660,945	334,762
47	San Antonio, Tex.	1,219,016	117,676	1,139,487	101,040	1,139,487	79,529	456,806	355,766	101,040	377,727	79,529	79,529
48	Bridgeport, Conn.	1,608,798	110,900	1,354,222	144,676	1,374,273	235,525	605,543	38,375	320,492	144,676	265,018	235,525
49	Nashville, Tenn.	2,935,936	2,029	2,468,791	465,116	2,490,663	445,273	889,259	424,143	465,116	445,986	445,273	445,273
50	New Bedford, Mass.	4,266,395	255,500	3,782,580	228,315	3,456,903	409,492	4,117,948	342,338	3,547,295	228,315	3,708,456	409,492
51	Salt Lake City, Utah.	2,249,587	21,010	2,176,054	53,523	2,212,544	37,043	957,186	28,807	874,568	53,523	920,143	37,043
52	Lowell, Mass.	2,517,601	40,198	2,371,018	106,387	2,461,763	55,838	2,457,911	131,816	2,219,706	106,387	2,402,073	55,838
53	Cambridge, Mass.	4,045,896	673,988	2,448,943	922,955	2,875,464	1,170,432	4,262,921	847,862	2,492,094	922,955	3,092,489	1,170,432
54	Trenton, N. J.	3,113,636	657,412	2,150,109	306,114	1,526,283	1,586,762	2,640,994	720,934	1,613,946	306,114	1,054,232	1,586,762
55	Hartford, Conn.	3,873,949	182,250	1,637,600	1,754,099	2,102,953	1,770,996	2,694,534	381,456	584,517	1,728,561	949,076	1,745,458
56	Houston, Tex.	7,125,454	287,361	6,137,649	700,444	6,024,784	1,100,670	4,999,989	3,872,793	700,444	3,899,319	1,009,670	4,999,989
57	Tacoma, Wash.	1,096,845	36,874	484,357	575,614	487,678	608,167	1,556,213	426,790	819,209	575,614	947,466	608,167
58	Reading, Pa.	2,572,453	.....	382,174	190,279	300,359	272,094	434,766	93,500	209,987	190,279	212,672	272,094
59	Youngstown, Ohio.	2,285,000	113,668	2,013,402	157,939	1,981,722	303,287	974,916	117,860	699,117	157,939	671,629	303,287
60	Camden, N. J.	2,726,211	93,700	1,959,040	743,471	1,636,804	1,089,407	2,290,933	326,000	1,291,462	673,471	1,201,626	1,089,407
61	Albany, N. Y.	3,036,369	101,204	2,375,939	559,226	2,281,675	754,694	2,155,751	130,435	1,466,090	559,226	1,401,067	754,694
62	Springfield, Mass.	3,381,976	113,089	3,133,038	135,849	3,225,248	156,728	3,446,096	203,413	3,111,548	131,135	2,394,082	152,014
63	Lynn, Mass.	2,800,403	458,149	2,072,731	269,623	2,144,756	655,467	2,839,287	634,328	1,935,436	269,623	2,183,640	655,467

TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1916—Continued.

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

City number.	CITY.	NONREVENUE RECEIPTS.					NONGOVERNMENTAL COST PAYMENTS.				
		Total.	Classified by source.			Transfer receipts.	Total.	Classified by object.			Transfer payments.
			Receipts from sales of investments and supplies.	Receipts which increased indebtedness.	All other nonrevenue receipts.			Payments for purchases of investments and supplies.	Payments which decreased indebtedness.	All other nongovernmental cost payments.	
		(Table 20)	(Table 21)	(Table 22)	Receipts from the public.		(Table 20)	(Table 21)	(Table 22)	Payments to the public.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
64	Des Moines, Iowa.....	\$898,913	\$24,584	\$861,312	\$13,017	\$898,859	\$583,924	\$24,584	\$538,704	\$20,638	\$578,251
65	Fort Worth, Tex.....	812,584	11,616	442,985	357,983	337,302	1,338,117	445,429	495,248	397,440	823,378
66	Lawrence, Mass.....	3,508,400	146,162	3,312,800	49,438	3,357,897	2,504,928	241,819	2,213,671	49,438	2,354,425
67	Kansas City, Kans.....	1,553,123	162,347	1,247,641	145,135	1,119,799	1,091,093	167,398	784,446	139,279	661,625
68	Yonkers, N. Y.....	7,769,032	17,480	7,491,175	260,397	7,506,960	7,725,459	85,615	7,379,447	260,397	7,463,367
69	Schenectady, N. Y.....	3,569,692	332,623	2,990,857	246,212	2,650,282	2,912,048	364,830	2,301,306	246,212	1,992,638
70	Wilmington, Del.....	1,736,646	1,000	618,470	1,107,176	623,221	1,345,642	25,056	223,504	1,099,582	1,096,335
71	Duluth, Minn.....	430,831	5,014	373,951	41,866	333,691	335,278	89,248	224,164	41,866	285,138
72	Oklahoma City, Okla.....	2,389,397	894,141	1,499,147	6,109	1,290,878	2,546,798	983,816	1,556,873	6,109	1,277,779
73	Norfolk, Va.....	1,339,175	1,037	1,242,355	94,783	1,251,161	1,766,253	106,560	1,563,910	95,783	1,679,239
74	Elizabeth, N. J.....	2,041,168	554,161	1,077,536	409,471	514,703	2,250,229	788,333	1,052,728	409,168	723,949
75	Somerville, Mass.....	1,642,265	.....	1,637,880	4,385	1,642,237	1,618,780	.....	1,614,395	4,385	1,618,732
76	Waterbury, Conn.....	1,202,903	21,100	1,084,134	97,669	110,855	1,630,259	8,282	341,378	180,599	336,474
77	St. Joseph, Mo.....	765,821	3,000	592,660	170,161	615,369	493,205	3,400	319,776	170,029	342,885
78	Utica, N. Y.....	2,295,922	22,444	2,106,172	167,306	2,109,743	1,570,189	29,654	1,373,329	167,306	1,384,010
79	Akron, Ohio.....	2,896,164	79,711	1,892,926	893,527	1,788,265	2,138,648	189,029	1,086,092	893,527	1,060,749
80	Troy, N. Y.....	2,207,614	5,987	1,958,164	243,463	1,959,980	2,457,423	.....	2,213,960	243,463	2,209,789
81	Manchester, N. H.....	1,532,675	175,883	1,134,526	222,266	1,178,384	1,292,723	56,349	1,014,108	222,266	938,432
82	Hoboken, N. J.....	2,852,160	2,500	2,426,435	423,225	2,400,334	2,694,522	30,600	2,171,405	492,517	2,173,404
83	Wilkes-Barre, Pa.....	1,061,510	.....	969,002	92,508	981,256	360,260	5,156	282,596	92,508	280,006
84	Fort Wayne, Ind.....	461,008	19,565	406,585	34,858	427,663	33,345	568,589	22,980	510,751	34,858
85	Erie, Pa.....	446,329	.....	400,939	45,390	409,237	280,665	8,000	227,275	45,390	243,573
86	Jacksonville, Fla.....	652,933	.....	587,652	65,281	606,261	663,801	12,527	585,993	65,281	617,129
87	Evansville, Ind.....	609,314	.....	552,943	56,371	570,723	313,535	.....	257,164	56,371	274,944
88	East St. Louis, Ill.....	325,508	.....	304,787	20,720	307,162	18,345	444,593	.....	423,873	20,700
89	Harrisburg, Pa.....	727,260	87,093	393,361	246,806	346,383	380,877	108,000	554,705	246,806	528,634
90	Peoria, Ill.....	514,488	15,000	443,600	55,888	442,951	71,537	537,958	50,445	431,729	55,784
91	Passaic, N. J.....	1,760,048	8,500	1,278,950	472,598	1,208,350	1,557,757	73,600	1,012,435	471,822	1,006,535
92	Savannah, Ga.....	678,877	7,468	529,949	141,460	567,711	111,166	473,044	331,584	141,460	368,041
93	Bayonne, N. J.....	1,411,782	106,105	960,011	345,666	974,734	437,048	1,449,637	1,115,471	320,666	1,037,589
94	Wichita, Kans.....	71,002	210	51,963	18,829	55,616	608,389	.....	587,783	20,606	591,226
95	South Bend, Ind.....	272,460	11,945	253,129	7,386	268,916	292,983	15,043	270,554	7,386	289,439
96	Johnstown, Pa.....	1,600,800	.....	1,222,664	138,136	59,606	216,816	30,000	48,680	138,136	115,622
97	Brookton, Mass.....	1,799,660	29,423	1,725,878	44,359	1,725,948	73,715	1,714,890	33,971	1,636,550	44,359
98	Sacramento, Cal.....	2,325,999	1,202	1,876,933	447,864	1,917,589	643,911	18,100	172,044	453,767	229,598
99	Terre Haute, Ind.....	347,796	16,401	285,347	46,048	295,115	270,059	20,976	203,035	46,048	217,378
100	Holyoke, Mass.....	2,065,252	139,027	1,618,533	307,692	1,603,126	1,872,561	73,197	1,491,672	307,692	1,410,435
101	Portland, Me.....	1,983,627	86,830	1,687,339	209,455	1,607,550	1,778,514	206,137	1,360,919	209,455	1,399,942
102	Allentown, Pa.....	472,132	57,000	390,601	24,531	392,535	177,729	.....	153,193	24,531	98,432
103	El Paso, Tex.....	1,361,626	.....	619,577	742,049	647,433	1,321,010	4,113	219,678	1,097,219	251,647
104	Charleston, S. C.....	215,272	44,838	70,500	99,934	115,413	99,839	6,185	5,600	99,934	11,860
105	Springfield, Ill.....	493,837	15,501	428,311	50,025	446,203	47,634	15,490	544,739	46,696	544,739
106	Canton, Ohio.....	2,390,892	39,645	1,908,613	442,634	1,973,655	1,019,217	6,391	570,192	442,634	601,980
107	Chattanooga, Tenn.....	571,712	.....	514,151	57,561	517,116	54,596	26,888	322,299	57,561	352,152
108	Pawtucket, R. I.....	2,474,464	253,199	1,930,664	290,601	1,733,664	740,858	410,000	1,468,081	290,601	1,427,824
109	Altoona, Pa.....	463,985	117,296	199,972	146,717	317,734	146,251	50,116	159,567	146,717	210,149
110	Covington, Ky.....	929,150	.....	643,791	285,359	654,841	274,309	1,635	422,228	278,594	444,913
111	Mobile, Ala.....	102,409	.....	90,987	21,422	102,409	285,225	.....	263,803	21,422	285,225
112	Berkeley, Cal.....	95,717	.....	68,471	27,246	69,902	172,353	.....	145,107	27,246	146,338
113	Sioux City, Iowa.....	564,656	17,532	532,916	14,208	559,630	606,070	18,523	573,339	14,208	601,044
114	Atlantic City, N. J.....	2,653,842	29,500	2,038,319	596,023	1,653,757	2,032,401	416,000	1,029,873	596,023	1,031,811
115	Baginaw, Mich.....	1,229,871	52,760	569,850	607,261	643,247	1,320,280	49,060	663,192	608,028	632,889
116	Little Rock, Ark.....	805,576	4,116	779,578	21,892	797,420	8,156	784,737	737,994	46,743	751,720
117	Rockford, Ill.....	1,008,705	22,314	1,067,433	8,958	1,058,851	827,562	27,368	791,238	8,958	782,738
118	Binghamton, N. Y.....	1,003,434	52,760	694,824	255,850	738,298	581,543	21,356	304,337	255,850	316,407
119	Pueblo, Colo.....	824,212	702	307,020	516,490	308,047	516,165	951	249,934	516,490	261,210
120	New Britain, Conn.....	829,243	.....	468,018	61,225	471,111	58,132	66,192	201,925	61,225	271,210
121	Flint, Mich.....	823,136	227	650,574	174,335	653,831	171,305	574,061	398,908	174,335	402,766
122	Tampa, Fla.....	726,321	68,500	655,390	2,431	483,821	625,010	242,500	380,079	2,431	382,510
123	San Diego, Cal.....	605,481	10	568,609	36,862	595,251	10,230	647,839	610,977	36,862	637,609
124	Springfield, Ohio.....	1,246,147	77,334	814,088	354,725	762,658	483,489	961,130	482,394	354,725	477,641
125	York, Pa.....	223,267	800	226,971	4,496	231,167	1,100	41,222	36,726	4,496	40,122
126	Lancaster, Pa.....	410,796	.....	405,148	5,648	405,596	175,848	5,200	165,000	5,648	170,648
127	Malden, Mass.....	1,464,992	55,000	1,345,239	64,753	1,399,555	1,338,233	54,015	1,219,465	64,753	1,272,796
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.											
128	Augusta, Ga.....	\$1,333,256	\$10,000	\$1,120,330	\$193,926	\$1,147,875	\$185,381	\$753,716	\$128,177	\$431,613	\$103,926
129	Davenport, Iowa.....	415,063	12,666	393,179	9,218	408,342	395,753	24,189	362,346	9,218	389,032
130	Topeka, Kans.....	431,613	16,038	366,307	49,268	390,121	390,572	60,520	270,784	49,268	258,080
131	Salem, Mass.....	2,417,818	215,403	1,866,326	336,099	2,097,358	320,460	1,570,610	237,231	997,290	336,099
132	Haverhill, Mass.....	905,432	40,994	779,387	85,051	825,651	79,781	939,212	84,111	770,060	85,051
133	Kalamazoo, Mich.....	861,122	1,671	779,988	415,463	651,783	611,687	1,171	556,751	403,765	559,236
134	Day City, Mich.....	613,084	47,792	290,305	274,987	287,708	325,376	648,043	39,050	274,987	322,667
135	McKeesport, Pa.....	187,879	8,000	98,657	81,022	74,629	113,250	320,050	96,379	142,649	200,800

FINANCIAL STATISTICS OF CITIES.

TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1916—Continued.

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

City number.	CITY.	NONREVENUE RECEIPTS.					NONGOVERNMENTAL COST PAYMENTS.						
		Total.	Classified by source.			Classified as—		Total.	Classified by object.			Classified as—	
			Receipts from sales of investments and supplies.	Receipts which increased indebtedness.	All other nonrevenue receipts.	Receipts from the public.	Transfer receipts.		Payments for purchases of investments and supplies.	Payments which decreased indebtedness.	All other nongovernmental cost payments.	Payments to the public.	Transfer payments.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.													
136	Lincoln, Nebr.	\$453,877		\$422,252	\$31,625	\$430,035	\$23,842	\$363,543		\$333,118	\$30,425	\$340,901	\$22,612
137	Racine, Wis.	490,929	\$16,483	469,497	4,949	469,006	21,923	377,377	\$25,767	346,661	4,949	355,454	21,923
138	Macon, Ga.	953,029	500	611,962	340,567	515,795	337,234	566,066	9,232	216,217	340,567	228,832	337,234
139	Pasadena, Cal.	345,139	1,280	236,483	107,378	250,953	94,186	367,356	4,016	255,964	107,378	273,170	94,186
140	Superior, Wis.	734,773	1,514	407,925	325,334	403,176	331,597	627,636	31,966	271,473	324,177	297,196	330,440
141	Huntington, W. Va.	82,904		232	82,672	1,753	81,146	127,908		45,236	82,672	46,782	81,146
142	Chelsea, Mass.	1,184,741	200,050	933,600	51,091	665,406	519,335	1,133,437	270,633	811,723	51,091	614,102	519,335
143	Woonsocket, R. I.	1,925,049	267,000	1,189,512	468,537	1,193,524	726,523	1,748,109	175,013	1,104,559	468,537	1,021,584	726,523
144	Wheeling, W. Va.	146,836		69,915	76,921	72,044	74,792	169,601		91,680	76,921	93,809	74,792
145	Newton, Mass.	2,367,816	656,364	1,233,950	477,501	1,112,241	1,255,574	2,616,943	419,914	1,719,528	477,501	1,361,369	1,255,574
146	Butte, Mont.	1,163,781	289,367	883,537	5,877	455,878	707,903	965,958	418,586	541,495	5,877	258,055	707,903
147	Montgomery, Ala.	1,147,947	4,225	826,498	317,224	836,042	311,905	1,062,415		746,691	315,724	752,010	310,405
148	Muskogee, Okla.	921,214	93,983	767,948	59,233	600,576	320,638	773,100	198,823	515,416	58,881	452,884	320,638
149	Rosnoke, Va.	341,434		217,287	124,147	223,182	118,252	262,035		116,842	135,193	122,737	129,298
150	West Hoboken, N. J.	635,720	1,000	618,162	16,558	618,983	16,737	624,873		603,315	16,558	608,136	16,737
151	Galveston, Tex.	645,143	165,000	277,762	202,331	287,260	357,893	515,385	81,500	231,504	202,381	157,502	357,893
152	East Orange, N. J.	1,999,119	175,779	1,492,663	330,677	1,261,362	737,757	1,835,428	250,348	1,276,903	308,177	1,120,171	715,257
153	Fitchburg, Mass.	2,184,076	593,444	1,509,399	61,233	902,065	1,262,011	1,836,285	622,382	1,152,690	61,233	574,274	1,262,011
154	Chester, Pa.	302,204	60,000	119,250	122,954	180,039	122,165	371,814	76,560	172,900	122,954	249,649	122,165
155	New Castle, Pa.	203,912	626	155,894	47,392	173,912	30,000	133,912	626	85,894	47,392	103,912	30,000
156	Springfield, Mo.	139,265		136,713	2,552	137,668	1,597	131,409		128,857	2,552	129,812	1,597
157	Perth Amboy, N. J.	2,209,509	243,750	1,334,245	631,514	1,172,630	1,036,879	1,745,636	166,600	947,522	631,514	708,757	1,036,879
158	Lexington, Ky.	708,442	176	513,030	195,236	514,642	193,800	598,098	6,866	399,639	191,663	407,871	190,227
159	Dubuque, Iowa.	329,144		322,672	6,472	324,567	4,547	321,682	33	414,657	6,472	416,615	4,547
160	Hamilton, Ohio.	430,826	50,770	205,439	174,617	227,113	203,713	359,973	13,625	171,731	174,617	156,260	203,713
161	Lansing, Mich.	580,691		288,178	292,513	295,198	285,493	582,742	3,375	326,347	253,020	336,742	246,000
162	Charlotte, N. C.	841,439		723,949	117,490	726,074	115,365	820,385	1,528	701,367	117,490	703,020	115,365
163	Decatur, Ill.	493,250	16,225	453,585	23,440	474,393	18,867	249,412	13,685	212,287	23,440	230,545	18,867
164	Portsmouth, Va.	487,515		321,782	165,733	325,315	162,200	453,165	11,408	273,789	167,968	288,730	164,435
165	Everett, Mass.	1,041,310	308,000	720,867	12,443	424,070	617,240	1,006,029	339,000	654,586	12,443	388,789	617,240
166	Knoxville, Tenn.	395,510		225,334	170,176	246,851	148,859	593,083		432,316	160,767	453,633	139,450
167	Elmira, N. Y.	1,827,805	17,825	1,709,060	100,920	1,744,197	83,608	348,935	14,551	233,362	101,072	265,225	83,780
168	San Jose, Cal.	15,845		13,066	2,779	15,081	784	60,209		57,430	2,779	59,445	784
169	Joliet, Ill.	609,970	4,350	596,567	9,033	602,051	7,939	403,669	6,608	387,262	9,807	394,556	8,713
170	Pittsfield, Mass.	1,130,709	1,589	1,128,272	848	1,130,709		1,081,545	1,578	1,079,119	848	1,081,545	
171	Quincy, Mass.	1,088,779	26,503	1,059,779	2,497	1,079,249	9,530	1,224,860	19,118	1,203,245	2,497	1,215,330	9,530
172	Auburn, N. Y.	506,174	7,584	287,124	211,466	276,258	229,916	589,072	11,136	336,454	241,482	329,140	259,932
173	Quincy, Ill.	59,776		32,619	27,157	33,977	25,799	150,580	25,953	95,640	25,953	122,981	27,599
174	Cedar Rapids, Iowa.	41,469		29,302	12,167	38,048	3,421	133,047	85,078	85,802	12,167	129,628	3,421
175	Mount Vernon, N. Y.	1,450,624	148,500	617,619	684,505	730,936	719,688	1,059,709	15,000	360,438	684,271	340,255	719,688
176	New Rochelle, N. Y.	1,158,857	6,036	1,129,513	23,248	1,129,500	29,357	1,179,324	13,225	1,142,851	23,248	1,149,967	29,357
177	Niagara Falls, N. Y.	713,498		618,213	200,285	618,902	196,696	652,865	200	447,168	200,285	450,957	201,908
178	Amsterdam, N. Y.	526,087		346,621	179,466	348,452	177,635	572,649	46,404	246,778	179,466	385,013	177,635
179	Taunton, Mass.	1,001,149	133,375	690,649	177,126	781,649	219,500	1,013,955	155,784	681,045	177,126	794,453	219,500
180	Jamestown, N. Y.	959,819	80,528	672,594	306,697	636,465	303,354	898,708	2,401	599,610	306,697	595,354	303,354
181	Lorain, Ohio.	923,331	25,620	487,878	410,333	478,010	445,321	977,825	26,141	541,851	410,333	532,504	445,321
182	Oshkosh, Wis.	393,226	333	379,792	13,101	392,336	30,800	225,320	19,000	190,556	11,764	191,767	33,553
183	Jackson, Mich.	678,349		389,178	289,171	394,587	283,762	725,455		436,294	289,171	441,693	283,762
184	Lima, Ohio.	376,095	129,793	132,412	112,890	54,156	320,939	410,197	131,633	165,674	112,890	86,359	320,939
185	Stockton, Cal.	587,912		575,193	12,719	590,433	7,479	33,796		21,077	12,719	26,317	7,479
186	Waterloo, Iowa.	317,598		314,459	3,139	315,674	1,924	271,997	12,515	256,343	3,139	270,073	1,924
187	Fresno, Cal.	50,752		3,702	47,050	17,596	33,156	66,534		19,494	47,050	33,378	33,156
188	Shreveport, La.	434,461	17,688	393,616	23,157	428,114	6,347	331,759	8,992	290,610	23,157	325,412	6,347
189	Columbia, S. C.	746,013		720,727	25,286	724,008	22,005	369,135	1,750	352,099	15,296	357,130	12,005
190	Austin, Tex.	825,384	7,425	799,362	18,577	816,512	8,872	462,040	67,825	125,813	268,402	203,343	258,697
191	Everett, Wash.	482,757	57,238	423,772	1,747	425,447	57,310	457,078		455,331	1,747	190,768	57,310
192	Aurora, Ill.	215,738	3,900	209,307	2,531	211,850	3,888	104,466	1,889	100,046	2,531	300,578	3,888
193	Williamsport, Pa.	49,781	2,000	28,026	19,755	28,830	20,951	62,906		48,151	19,755	41,955	20,951
194	Joplin, Mo.	445,616		436,876	11,640	443,818	4,698	129,239		116,619	11,640	123,591	4,698
195	Waco, Tex.	541,408	62,907	92,014	396,487	150,011	391,397	547,054		135,260	411,794	140,350	406,704
196	Orange, N. J.	1,523,673	275,296	1,081,635	166,742	769,503	754,170	1,505,593	313,250	1,115,601	166,742	841,423	754,170
197	Boise, Idaho.	187,707	4,710	163,917	19,080	171,540	16,167	225,734	7,012	199,642	19,080	209,567	16,167
198	Lynchburg, Va.	568,488	85,399	423,089	81,000	432,089	12,310	656,178	113,535	109,800	497,347	119,296	601,436
199	Colorado Springs, Colo.	246,244	13,635	168,388	64,221	182,777	63,467	3					

TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 98.]

City number.	CITY.	RECEIPTS.						PAYMENTS.					
		Total.	From sales of investments.					Total.	For purchase of investments.				
			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		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	\$100,102,733	\$66,030,437	\$3,340,644	\$28,869,990	\$1,230,335	\$631,327	\$102,512,397	\$94,095,740	\$5,631,320	\$59,947,506	\$2,163,066	\$674,755
	Group I.....	72,691,360	43,973,071	1,929,014	26,102,713	464,211	222,351	127,509,512	67,259,950	3,295,626	56,639,216	232,392	182,328
	Group II.....	5,160,476	2,948,676	359,599	1,566,667	148,452	137,082	8,719,055	4,688,722	642,086	2,089,094	1,208,591	90,562
	Group III.....	13,519,674	11,694,550	446,566	871,832	369,516	137,210	15,153,913	12,892,834	702,124	947,844	437,299	173,812
	Group IV.....	3,893,593	3,130,608	254,797	271,612	187,195	54,381	5,845,916	4,766,199	491,468	289,408	215,070	83,771
	Group V.....	4,832,630	4,283,532	350,668	57,166	60,961	80,303	5,283,991	4,488,035	500,016	81,944	69,714	144,282

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$38,044,375	\$36,624,310	\$775,000	\$189,054	\$456,011	.....	\$83,796,704	\$84,284,843	\$964,684	\$28,334,777	\$212,400	.....
2	Chicago, Ill.....	22,423,540	650,000	99,960	21,657,010	.....	\$16,570	23,084,749	700,800	205,785	22,159,802	.....	\$18,262
3	Philadelphia, Pa.....	1,259,594	587,000	644,284	26,300	.....	.....	6,639,633	4,506,002	1,679,763	153,888	.....	.....
4	St. Louis, Mo.....	90,039	.....	9,081	3,097	.....	86,861	150,674	.....	64,910	.....	.....	85,764
5	Boston, Mass.....	2,977,667	2,344,750	123,913	478,500	5,200	22,304	4,881,050	1,144,720	157,348	3,560,671	18,900	11
6	Cleveland, Ohio.....	1,383,729	1,055,319	263,266	.....	.....	55,144	1,794,156	1,504,506	214,905	.....	.....	74,745
7	Baltimore, Md.....	12,306	.....	5,000	688	.....	6,618	2,032,438	1,960,581	8,231	110,979	1,692	655
8	Pittsburgh, Pa.....	3,620,982	1,615,150	.....	1,932,064	.....	23,768	2,842,633	1,502,000	.....	1,335,999	.....	1,634
9	Detroit, Mich.....	2,670,128	1,066,542	8,500	1,794,000	.....	1,086	2,537,455	1,656,198	.....	880,000	.....	1,257

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$700,865	\$686,000	.....	\$2,265	\$9,000	\$3,600	\$1,114,212	.....	.....	\$9,212	\$1,105,000	.....
11	Buffalo, N. Y.....	797,952	740,965	\$53,804	.....	.....	3,163	834,349	\$830,445	\$775	.....	.....	\$3,129
12	San Francisco, Cal.....	178,700	.....	40,000	138,700	.....	.....	312,142	.....	40,000	272,142	.....	.....
13	Milwaukee, Wis.....	47,651	.....	18,653	.....	.....	29,028	145,850	.....	111,471	.....	.....	34,379
14	Cincinnati, Ohio.....	516,735	462,220	882	2,597	51,536	.....	1,596,780	1,388,943	62,175	100,000	45,000	662
15	Newark, N. J.....	546,122	277,122	112,000	157,000	.....	.....	1,605,373	1,296,250	149,123	160,000	.....	.....
16	New Orleans, La.....	129,885	.....	72,999	7,660	49,228	.....	287,088	25,517	201,740	22,740	37,091	.....
17	Washington, D. C.....	527,571	399,797	39,227	.....	38,690	49,857	825,209	801,709	2,000	.....	21,500	.....
18	Minneapolis, Minn.....	1,676,520	382,552	22,534	1,250,000	.....	20,431	1,965,095	345,858	74,702	1,625,000	.....	19,535
19	Seattle, Wash.....	39,445	.....	.....	8,445	.....	31,000	32,957	.....	100	.....	.....	32,857

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$1,595,583	\$1,592,175	\$3,408	.....	.....	.....	\$1,176,585	\$1,176,585	.....	.....	.....	.....
21	Kansas City, Mo.....	1,719,717	1,684,243	35,474	.....	.....	.....	85,874	36,000	\$49,874	.....	.....	.....
22	Portland, Ore.....	1,137,277	708,343	1,000	\$422,295	.....	\$5,639	598,494	312,702	77,584	\$208,208	.....	.....
23	Indianapolis, Ind.....	121,015	.....	38,069	.....	\$79,107	3,869	171,053	.....	57,896	.....	\$100,288	\$3,869
24	Denver, Colo.....	379,238	186,500	180,388	2,112	.....	10,238	221,167	62,000	149,230	.....	.....	9,937
25	Rochester, N. Y.....	114,612	39,755	5,200	25,000	25,000	19,657	135,899	36,094	53,560	25,000	.....	21,215
26	Providence, R. I.....	1,177,241	1,305,015	80,226	.....	81,000	.....	1,832,449	1,664,419	.....	133,000	35,000	.....
27	St. Paul, Minn.....	244,371	225,584	18,487	.....	.....	.....	216,381	182,000	36,381	.....	.....	.....
28	Louisville, Ky.....	.....	.....	.....	.....	.....	.....	120,428	.....	.....	79,770	40,658	.....
29	Columbus, Ohio.....	1,356,043	1,238,203	.....	.....	117,840	.....	2,372,783	2,211,500	24,497	.....	136,786	.....
30	Oakland, Cal.....	5,000	.....	5,000	.....	.....	.....	79	.....	.....	.....	79	.....
31	Toledo, Ohio.....	387,599	311,165	28,747	23,635	.....	24,032	461,163	416,983	21,548	.....	1,076	21,556
32	Atlanta, Ga.....	147,000	147,000	.....	.....	.....	.....	242,836	242,836	.....	.....	.....	.....
33	Birmingham, Ala.....	9,440	.....	.....	.....	.....	9,440	4,874	.....	.....	4,547	41,894	327
34	Omaha, Nebr.....	339,875	71,500	.....	219,000	48,194	1,181	529,938	274,155	9,000	204,939	.....	.....
35	Worcester, Mass.....	333,739	815,500	17,356	883	.....	.....	927,227	659,141	14,672	245,349	8,165	.....
36	Richmond, Va.....	1,041	.....	1,000	.....	.....	41	338,569	311,229	10,000	15,000	2,200	140
37	Syracuse, N. Y.....	13,134	.....	11,579	.....	.....	1,655	16,761	.....	15,206	.....	.....	1,555
38	New Haven, Conn.....	35,380	22,280	16,100	.....	.....	.....	23,281	1,709	21,672	.....	.....	.....
39	Memphis, Tenn.....	7,636	.....	.....	.....	.....	7,636	9,575	.....	.....	.....	.....	9,575
40	Scranton, Pa.....	67,960	63,000	4,960	.....	.....	.....	15,954	.....	13,954	2,000	.....	.....
41	Spokane, Wash.....	137,679	137,679	.....	.....	.....	.....	177,712	174,580	.....	.....	.....	3,122
42	Paterson, N. J.....	199,620	199,120	6,500	.....	.....	.....	240,000	240,000	.....	.....	.....	.....
43	Fall River, Mass.....	97,000	97,000	.....	.....	.....	.....	129,533	123,894	500	.....	5,139	.....
44	Grand Rapids, Mich.....	76,634	36,762	.....	.....	36,000	3,882	107,934	85,000	183	.....	15,000	7,751
45	Dayton, Ohio.....	171,730	152,653	5,900	.....	.....	13,172	313,370	271,450	18,818	.....	.....	23,602
46	Dallas, Tex.....	263,750	158,750	.....	95,000	.....	.....	96,680	.....	.....	.....	.....	.....
47	San Antonio, Tex.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
48	Bridgeport, Conn.....	110,900	110,900	.....	.....	.....	.....	38,375	36,128	2,247	.....	.....	.....
49	Nashville, Tenn.....	2,029	.....	.....	2,029	.....	.....	.....	.....	.....	.....	.....	.....
50	New Bedford, Mass.....	255,500	255,500	.....	.....	.....	.....	342,338	312,671	.....	.....	29,667	.....
51	Salt Lake City, Utah.....	21,010	.....	.....	342	9,375	11,293	28,807	.....	6,650	.....	12,980	9,177
52	Lowell, Mass.....	40,196	39,871	325	.....	.....	.....	131,816	125,821	345	.....	5,650	.....
53	Cambridge, Mass.....	673,988	673,988	.....	.....	.....	.....	847,862	843,799	220	.....	3,695	148
54	Tranton, N. J.....	657,412	647,212	10,000	200	.....	.....	720,934	707,287	13,647	.....	.....	.....
55	Hartford, Conn.....	182,250	166,900	15,350	.....	.....	.....	381,456	355,526	23,096	2,784	50	.....
56	Houston, Tex.....	287,361	286,500	.....	861	.....	.....	426,750	426,750	.....	.....	.....	.....
57	Tacoma, Wash.....	36,874	36,874	.....	.....	.....	.....	161,890	143,347	1,604	15,741	.....	696
58	Reading, Pa.....	.....	.....	.....	.....	.....	.....	93,500	85,000	.....	8,500	.....	.....
59	Youngstown, Ohio.....	113,663	75,620	38,043	.....	.....	.....	117,860	69,865	47,995	.....	.....	.....
60	Camden, N. J.....	93,700	93,000	500	200	.....	.....	326,000	322,000	4,000	.....	.....	.....
61	Albany, N. Y.....	101,204	96,812	3,175	.....	.....	1,217	130,435	121,500	7,796	.....	.....	1,139
62	Springfield, Mass.....	113,089	88,751	.....	.....	.....	24,338	203,413	174,043	10,224	.....	.....	19,146
63	Lynn, Mass.....	458,149	435,100	.....	49	23,000	.....	634,328	590,100	10,425	2,006	30,709	88

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.⁵ Data included for county are for fiscal year closing June 30, 1915.

FINANCIAL STATISTICS OF CITIES.

TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 93.]

City number.	CITY.	RECEIPTS.					PAYMENTS.						
		Total.	From sales of investments.			From sales of supplies. ³	Total.	For purchase of investments.			For purchase of supplies. ⁴		
			By sinking funds.	By public trust funds for municipal uses.	By investment funds. ¹			By private trust funds and public trust funds for nonmunicipal uses.	By sinking funds.	By public trust funds for municipal uses.		By investment funds. ²	By private trust funds and public trust funds for nonmunicipal uses.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.													
64	Des Moines, Iowa.....	\$24,584					\$24,584	\$24,584					\$24,584
65	Fort Worth, Tex.....	11,616	\$8,335		\$3,281			445,429	\$440,102		\$5,327		
66	Lawrence, Mass.....	146,162	19,100	\$6		\$127,056		241,819	108,790	\$29		\$133,000	
67	Kansas City, Kans.....	162,347	156,746		5,000		601	167,368	145,767		15,000		6,601
68	Yonkers, N. Y.....	17,480	13,000	4,100	380			85,615		85,615			
69	Schenectady, N. Y.....	332,623	327,154	5,000			469	364,530	350,300	13,000			1,230
70	Wilmington, Del.....	1,000		1,000				25,056		25,056			
71	Duluth, Minn.....	5,014		5,014				89,248	70,008	19,240			
72	Oklahoma City, Okla.....	894,141	894,141					983,816	983,816				
73	Norfolk, Va.....	1,037		1,037				106,560	99,823	4,736			2,001
74	Elizabeth, N. J.....	554,161	551,011	3,150				788,333	782,033	6,300			
75	Somerville, Mass.....												
76	Waterbury, Conn.....	21,100	15,000	6,100				8,282		8,282			
77	St. Joseph, Mo.....	3,000		3,000				3,400		3,400			
78	Utica, N. Y.....	22,444	11,061	10,483	900			29,554		29,554			
79	Akron, Ohio.....	79,711	41,200	35,608		2,903		159,029	123,780	32,300			2,949
80	Troy, N. Y.....	5,987	2,750	3,237									
81	Manchester, N. H.....	175,883	136,250			39,633		56,349		66		56,283	
82	Hoboken, N. J.....	2,500	2,500					30,600	30,600				
83	Wilkes-Barre, Pa.....							5,156		5,156			
84	Fort Wayne, Ind.....	19,565		19,565				22,980		22,980			
85	Erie, Pa.....							8,000	8,000				
86	Jacksonville, Fla.....							12,527				12,527	
87	Evansville, Ind.....												
88	East St. Louis, Ill.....												
89	Harrisburg, Pa.....	87,093	59,900	12,150	15,000		43	108,000	25,500	22,500	60,000		
90	Peoria, Ill.....	15,000	6,000	9,000				80,445	2,397	28,048	20,000		
91	Passaic, N. J.....	8,500	2,500	6,000				73,500	60,000	13,500			
92	Savannah, Ga.....	7,468			3,305	4,163							
93	Bayonne, N. J.....	106,105	81,000		25,105			13,500	11,500	2,000			
94	Wichita, Kans.....	210			210								
95	South Bend, Ind.....	11,945		11,945				15,043		15,043			
96	Johnstown, Pa.....							30,000	30,000				
97	Brockton, Mass.....	29,423	28,700				723	33,971	31,913		1,335	723	
98	Sacramento, Cal.....	1,202		240	962			18,100		210	17,534	326	
99	Terre Haute, Ind.....	16,401	4,711	11,690				20,976		20,976			
100	Holyoke, Mass.....	139,027	134,675			4,352		73,197	67,988			6,211	
101	Portland, Me.....	86,830		3,000	83,830			206,137	83,830	1,361	120,796	150	
102	Allentown, Pa.....	57,000	57,000										
103	El Paso, Tex.....							4,113				4,113	
104	Charleston, S. C.....	44,838		5,297	39,541			6,185		985	5,200		
105	Springfield, Ill.....	15,501		1,000	11,001	3,500		13,490		6,110	3,400	3,980	
106	Canton, Ohio.....	39,645	37,054	2,000			591	6,391	1,000	4,800		591	
107	Chattanooga, Tenn.....							26,888	26,888				
108	Pawtucket, R. I.....	233,199	238,499		14,700			410,000	380,000	10,000	20,000		
109	Altos, Pa.....	117,296	116,552			744		50,116	49,687			429	
110	Covington, Ky.....							1,635				1,635	
111	Mobile, Ala.....												
112	Berkeley, Cal.....												
113	Sioux City, Iowa.....	17,532				17,532		18,523			1,200	17,323	
114	Atlantic City, N. J.....	29,500	26,000	3,500				416,000	401,000	15,000			
115	Saginaw, Mich.....	52,780	28,500	21,250		2,500	510	49,060	16,900	25,650		6,000	510
116	Little Rock, Ark.....	4,116				4,116							
117	Rockford, Ill.....	22,314		21,300			1,014	27,366		24,704		2,662	
118	Binghamton, N. Y.....	52,760		11,450	40,995	315		21,356		21,000		356	
119	Pueblo, Colo.....	702			702			951			951		
120	New Britain, Conn.....							66,192	61,163	2,537		2,502	
121	Flint, Mich.....	227				227		820				820	
122	Tampa, Fla.....	68,500	68,500					242,500	242,500				
123	San Diego, Cal.....	10			10								
124	Springfield, Ohio.....	77,334	35,680	26,654	15,000			124,011	83,011	21,000	20,000		
125	York, Pa.....	800											
126	Lancaster, Pa.....							5,200	5,200				
127	Malden, Mass.....	55,000	31,000	18,000		6,000		54,015	42,715	300		11,000	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$10,000			\$10,000		\$123,177	\$123,177			
129	Davenport, Iowa.....	12,666				\$12,666	24,189				\$12,268
130	Topeka, Kans.....	16,038	\$13,038	\$3,000			60,520	55,500	\$11,921	\$20	
131	Salem, Mass.....	215,403		215,403			237,231		235,931		\$1,300
132	Haverhill, Mass.....	40,994	33,732	4,035	3,215		84,111	78,812		3,219	
133	Kalamazoo, Mich.....	1,671		500			1,171		1,966		102
134	Bay City, Mich.....	47,792	47,792				39,050	39,050			1,171
135	McKeesport, Pa.....	8,000	8,000				96,379	96,379			

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.

GENERAL TABLES.

259

TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 98.]

City number.	CITY.	RECEIPTS.					PAYMENTS.				
		Total.	From sales of investments.				Total.	For purchase of investments.			
			By sinking funds.	By public trust funds for municipal uses.	By investment funds. ¹	By private trust funds and public trust funds for nonmunicipal uses.		By sinking funds.	By public trust funds for municipal uses.	By investment funds. ²	By private trust funds and public trust funds for nonmunicipal uses.
											For purchase of supplies. ⁴
136	Lincoln, Nebr.										
137	Racine, Wis.	\$16,483		\$9,380		\$7,103	\$25,767		\$19,517		\$6,250
138	Macon, Ga.	500			\$500		9,282	\$9,282			
139	Pasadena, Cal.	1,290			1,290		4,016			\$4,016	
140	Superior, Wis.	1,514				1,514	31,986	17,500	12,000		2,486
141	Huntington, W. Va.										
142	Chelsea, Mass.	200,050	\$199,550	500			270,623	270,564		59	
143	Woonsocket, R. I.	267,000	267,000				175,013	175,013			
144	Wheeling, W. Va.										
145	Newton, Mass.	656,364	656,364				419,914	416,661	12	1,986	1,255
146	Butte, Mont.	289,367	261,987	27,330	50		418,586	390,165	28,421		
147	Montgomery, Ala.	4,225			4,225						
148	Muskogee, Okla.	93,983	89,181			4,802	198,823	191,214			7,609
149	Roanoke, Va.										
150	West Hoboken, N. J.	1,000	1,000								
151	Galveston, Tex.	165,000	159,000		6,000		81,500	81,500			
152	East Orange, N. J.	175,779	168,125	500	7,100	84	250,348	241,794	8,500		54
153	Fitchburg, Mass.	893,444	588,744			\$4,700	622,362	616,200	5,162		\$1,000
154	Chester, Pa.	60,000	58,500	1,500			76,560	74,560	2,000		
155	New Castle, Pa.	626				626					626
156	Springfield, Mo.										
157	Perth Amboy, N. J.	243,750	243,550		200		166,600	166,600			
158	Lexington, Ky.	176	176				6,896			6,896	
159	Dubuque, Iowa						33			33	
160	Hamilton, Ohio	50,770	49,289	1,481			13,625	10,000	3,625		
161	Lansing, Mich.						3,375				3,375
162	Charlotte, N. C.						1,528				
163	Decatur, Ill.	16,225	2,860	2,400		10,965	13,685		4,500	1,028	9,185
164	Portsmouth, Va.						11,408	11,408			
165	Everett, Mass.	308,000	288,500			19,500	339,000	318,000			21,000
166	Knoxville, Tenn.										
167	Elmira, N. Y.	17,825		14,575		3,250	14,551		8,952	3,060	2,539
168	San Jose, Cal.										
169	Joliet, Ill.	4,350		4,350			6,600		6,600		
170	Pittsfield, Mass.	1,589				1,589	1,578				1,578
171	Quincy, Mass.	26,503		14,600		11,536	19,118		9,201		9,750
172	Auburn, N. Y.	7,584	7,144	440			11,136	7,774	3,362		167
173	Quincy, Ill.						25,993			25,993	
174	Cedar Rapids, Iowa						35,078	31,578	3,500		
175	Mount Vernon, N. Y.	148,500	147,000	1,500			15,000	3,000	12,000		
176	New Rochelle, N. Y.	6,036		600		5,436	13,225		7,400		5,825
177	Niagara Falls, N. Y.						200				
178	Amsterdam, N. Y.						46,404	40,115	6,289		
179	Taunton, Mass.	133,375	129,000		1,000	3,375	155,784	146,124	2,985	6,675	
180	Jamestown, N. Y.	80,528	78,850	400			2,401	1,650			751
181	Lorain, Ohio	25,620	21,490				26,141	21,275			4,866
182	Oshkosh, Wis.	333		333			19,000		19,000		
183	Jackson, Mich.										
184	Lima, Ohio	129,793	124,872			4,921	131,633	127,863			3,770
185	Stockton, Cal.										
186	Waterloo, Iowa						12,515	12,515			
187	Fresno, Cal.										
188	Shreveport, La.	17,688	14,210	3,478			8,992		8,992		
189	Columbia, S. C.						1,750		1,750		
190	Austin, Tex.	7,425		427			67,825				67,825
191	Everett, Wash.	57,238	57,238								
192	Aurora, Ill.	3,900		100	3,800		1,889		1,889		
193	Williamsport, Pa.	2,000	2,000								
194	Joplin, Mo.										
195	Waco, Tex.	52,907	52,907								
196	Orange, N. J.	275,296	246,800	27,000	1,496		313,250	285,250	28,000		
197	Boise, Idaho	4,710			3,250	1,460	7,012			5,605	1,407
198	Lynchburg, Va.	35,399	35,399				113,585	98,585		15,000	
199	Colorado Springs, Colo.	13,635			900	5,700	14,209		5,600	1,900	6,709
200	Brookline, Mass.	2		2			2,612		45		2,567
201	Danville, Ill.										
202	Newport, Ky.										
203	Bellingham, Wash.	2,332				900	5,000				3,500
204	La Crosse, Wis.	16,195	13,000	1,119			40,044	37,150		1,206	1,689
205	Council Bluffs, Iowa	2,112					4,736				4,736
206	Norristown, Pa.										
207	Kenosha, Wis.	5,515		5,515			2,958		2,958		
208	Ogden, Utah	14,568			12,220	2,348	11,017			8,982	2,035
209	Winston-Salem, N. C.	1,930		1,930			2,197		2,197		
210	Zanesville, Ohio	150,624	145,624			5,000	179,393	172,891	502		6,000
211	Easton, Pa.	2,400	2,400				34,500	34,500			
212	Waltham, Mass.	85,710	68,710	10,000		7,000	114,322	78,682	25,834		9,806
213	Madison, Wis.	1,008		500		508	9,969	157	7,204	2,100	508

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.

FINANCIAL STATISTICS OF CITIES.

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.	Bonds, notes, warrants, and judgments.	Classified by character of obligation.						Classified as—			
				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.....	\$711,869,891	\$619,043,251	\$25,561,862	\$194,416	\$129,855	\$25,013,647	\$223,944	\$67,264,778	\$42,032,666	\$25,232,112	\$604,740,478	\$107,129,413
	Group I.....	396,774,951	363,739,110	10,233,173	22,579	6,961	10,071,280	137,353	22,797,668	17,097,761	5,699,907	310,392,490	86,382,461
	Group II.....	98,585,702	70,379,359	6,689,802	3,270	6,622,696	63,836	21,516,541	13,403,454	8,113,057	4,420,727	94,420,727	4,164,975
	Group III.....	105,634,989	89,435,853	5,305,146	93,128	5,119,395	20,569	10,893,990	5,779,543	5,114,447	96,242,134	9,392,855	
	Group IV.....	66,310,306	57,451,564	2,304,902	44,696	28,153	2,230,456	1,567	6,553,840	3,125,858	3,427,852	62,605,811	3,704,495
	Group V.....	44,563,943	35,037,365	1,023,839	34,013	19,417	969,790	619	5,502,739	2,625,890	2,876,849	41,079,316	3,424,627

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$264,302,719	\$255,290,946	\$8,010,638	.....	.....	\$7,874,852	\$135,786	\$1,001,135	\$1,001,135	.....	\$209,242,878	\$55,059,843
2	Chicago, Ill.....	55,963,989	46,200,040	471,333	.....	.....	471,333	.....	9,292,566	6,278,468	\$3,014,098	33,059,809	22,004,180
3	Philadelphia, Pa.....	12,607,409	11,019,843	283,283	.....	\$62	283,221	.....	1,304,283	1,304,283	.....	10,895,106	1,712,303
4	St. Louis, Mo.....	2,626,562	249,954	408,400	.....	.....	403,322	158	1,973,128	1,973,128	.....	2,626,562	.....
5	Boston, Mass.....	20,047,141	15,585,550	137,718	\$13,774	6,521	117,423	.....	4,323,873	4,323,873	.....	19,656,041	301,100
6	Cleveland, Ohio.....	16,198,057	12,996,788	263,212	8,805	378	253,841	188	2,938,057	921,228	2,016,829	14,719,421	1,478,636
7	Baltimore, Md.....	9,301,992	9,129,744	172,218	.....	.....	171,027	1,221	.....	.....	.....	8,430,491	821,501
8	Pittsburgh, Pa.....	7,359,172	7,308,053	51,097	.....	.....	51,097	.....	17	17	.....	5,566,472	1,792,700
9	Detroit, Mich.....	8,867,910	5,958,187	445,114	.....	.....	445,114	.....	1,964,609	1,295,629	668,980	6,145,712	2,222,198

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$17,045,093	\$8,142,833	\$2,194,034	.....	.....	\$2,147,684	\$46,350	\$6,708,226	\$1,678,599	\$5,029,627	\$17,045,093	.....
11	Buffalo, N. Y.....	7,089,891	6,227,606	336,988	.....	.....	336,353	605	525,297	277,832	247,415	6,250,446	\$530,445
12	San Francisco, Cal.....	7,328,028	4,699,174	1,034,865	.....	.....	1,034,865	.....	1,693,989	1,693,989	.....	7,035,838	272,142
13	Milwaukee, Wis.....	7,109,675	3,717,799	658,344	.....	.....	658,014	330	2,713,532	2,282,225	431,307	7,109,675	.....
14	Cincinnati, Ohio.....	8,152,732	6,006,061	363,998	.....	\$3,245	344,202	16,551	1,782,673	634,300	1,098,373	6,738,009	1,414,723
15	Newark, N. J.....	26,481,444	22,743,033	188,530	.....	.....	188,530	.....	3,549,891	2,738,100	811,791	24,890,194	1,691,250
16	New Orleans, La.....	4,578,724	4,377,988	200,736	.....	25	200,711	.....	.....	.....	.....	4,574,934	3,740
17	Washington, D. C.....	1,071,660	.....	810,687	.....	.....	810,687	.....	260,973	260,973	.....	1,071,660	.....
18	Minneapolis, Minn.....	6,011,019	3,714,598	185,270	.....	.....	185,270	.....	2,111,151	1,676,613	434,538	5,855,444	52,875
19	Seattle, Wash.....	13,717,438	10,830,267	716,360	.....	.....	716,360	.....	2,170,809	2,110,893	60,006	13,717,330	100

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$5,026,918	\$2,912,256	\$6,963	.....	.....	\$6,963	.....	\$2,107,099	\$725,300	\$1,382,399	\$3,890,857	\$1,136,061
21	Kansas City, Mo.....	3,413,155	1,711,586	1,701,569	.....	.....	1,701,569	.....	.....	.....	.....	3,413,155	.....
22	Portland, Ore.....	2,347,646	2,330,822	16,824	.....	.....	16,824	.....	200	200	.....	2,022,660	324,986
23	Indianapolis, Ind.....	2,269,010	1,703,221	566,689	.....	.....	566,689	.....	.....	.....	.....	2,259,910	.....
24	Denver, Colo.....	1,807,215	800,676	500,273	.....	.....	500,273	.....	606,266	606,266	.....	1,820,215	87,000
25	Rochester, N. Y.....	6,393,498	5,514,484	877,627	\$6,408	\$5,340	865,879	.....	1,387	1,387	.....	6,284,344	109,154
26	Providence, R. I.....	3,801,605	3,459,402	35,283	7,330	11,540	16,418	.....	406,915	406,915	.....	2,904,181	1,697,421
27	St. Paul, Minn.....	3,303,626	3,132,232	9,554	.....	.....	9,554	.....	11,840	11,840	.....	3,009,327	194,299
28	Louisville, Ky.....	1,035,268	959,333	45,885	.....	.....	45,885	.....	.....	.....	.....	1,035,268	.....
29	Columbus, Ohio.....	2,750,129	2,588,938	161,191	.....	.....	140,765	\$20,426	.....	.....	.....	537,129	2,213,000
30	Oakland, Cal.....	574,935	405,808	169,037	.....	.....	169,037	.....	.....	.....	.....	574,935	.....
31	Toledo, Ohio.....	4,055,756	4,046,247	19,509	1,000	473	18,036	.....	.....	.....	.....	3,734,453	331,303
32	Atlanta, Ga.....	356,114	355,454	660	.....	.....	660	.....	.....	.....	.....	304,114	52,000
33	Birmingham, Ala.....	2,516,306	2,504,004	12,302	.....	.....	12,302	.....	.....	.....	.....	2,611,759	4,547
34	Omaha, Neb.....	1,185,687	1,115,345	70,342	.....	.....	70,342	.....	.....	.....	.....	700,093	485,694
35	Worcester, Mass.....	4,649,007	4,007,565	19,565	8,165	7,489	3,878	33	621,877	452,145	169,732	4,649,007	.....
36	Richmond, Va.....	2,306,381	2,287,947	13,722	2,200	357	11,165	.....	4,692	4,692	.....	2,155,411	150,980
37	Syracuse, N. Y.....	6,153,684	4,657,369	643,107	.....	.....	643,107	.....	853,188	46,175	807,013	6,138,458	15,206
38	New Haven, Conn.....	1,436,502	1,066,272	70	.....	79	.....	.....	370,151	288,948	81,803	1,436,502	.....
39	Memphis, Tenn.....	997,511	989,242	8,269	.....	.....	8,269	.....	.....	.....	.....	997,511	.....
40	Scranton, Pa.....	417,090	417,090	.....	.....	.....	.....	.....	.....	.....	.....	406,595	10,495
41	Spokane, Wash.....	557,783	541,337	19,414	.....	.....	19,414	.....	7,032	7,032	.....	567,783	.....
42	Paterson, N. J.....	4,271,301	3,593,054	26,940	.....	.....	26,940	.....	676,277	289,600	386,677	4,031,301	240,000
43	Fall River, Mass.....	2,278,204	1,835,788	11,490	5,137	6,293	60	.....	427,926	300,669	127,257	2,275,204	.....
44	Grand Rapids, Mich.....	1,280,407	416,284	38,882	20,570	5,587	12,725	.....	825,241	453,742	341,499	1,230,207	50,201
45	Dayton, Ohio.....	1,430,464	1,425,444	5,020	.....	.....	5,020	.....	.....	.....	.....	1,140,696	289,768
46	Dallas, Tex.....	587,304	546,711	20,593	.....	.....	20,593	.....	.....	.....	.....	587,304	.....
47	San Antonio, Tex.....	1,117,976	1,117,305	671	.....	.....	671	.....	.....	.....	.....	1,117,976	.....
48	Bridgeport, Conn.....	1,354,222	1,310,213	.....	.....	.....	.....	.....	44,009	27,096	16,913	1,318,222	36,000
49	Nashville, Tenn.....	2,468,791	2,468,791	.....	.....	.....	.....	.....	.....	.....	.....	2,468,791	.....
50	New Bedford, Mass.....	3,782,580	3,285,781	46,817	9,185	15,352	22,280	.....	450,002	315,144	134,858	3,782,580	.....
51	Salt Lake City, Utah.....	2,175,054	2,143,904	31,150	8,785	.....	22,385	.....	.....	.....	.....	2,175,054	.....
52	Lowell, Mass.....	2,371,018	2,020,422	9,402	5,650	3,752	.....	.....	341,194	238,063	103,131	2,351,704	19,314
53	Cambridge, Mass.....	2,448,943	2,044,257	8,471	3,607	4,754	.....	.....	396,215	258,948	137,267	2,448,943	.....
54	Trenton, N. J.....	2,150,109	1,542,459	14,421	.....	.....	14,421	.....	593,229	218,864	374,365	1,432,683	717,426
55	Hartford, Conn.....	1,937,606	1,599,748	219	.....	219	.....	.....	337,633	305,388	32,245	1,903,600	34,000
56	Houston, Tex.....	6,137,649	6,125,379	12,320	.....	.....	12,320	.....	.....	.....	.....	5,710,899	426,750
57	Tacoma, Wash.....	484,357	417,885	60,616	.....	.....	60,616	.....	5,856	5,856	.....	484,357	.....
58	Reading, Pa.....	332,174	375,590	6,584	.....	.....	6,584	.....	.....	.....	.....	288,674	83,500
59	Youngstown, Ohio.....	2,013,402	2,013,402	.....	.....	.....	.....	.....	.....	.....	.....	1,888,792	114,610
60	Camden, N. J.....	1,959,040	1,480,886	4,300	.....	.....	4,300	.....	473,854	173,431	300,423	1,634,040	325,000
61	Albany, N. Y.....	2,375,939	1,863,178	44,408	.....	.....	44,408	.....	468,353	8,865	459,488	2,248,671	127,268
62	Springfield, Mass.....	3,133,038	2,625,464	3,282	.....	.....	3,282	.....	504,222	375,300	128,922	3,133,038	.....
63	Lynn, Mass.....	2,072,731	1,652,178	61,891	15,111	10,819	35,961	.....	358,662	232,969	125,693	1,968,731	107,000

¹ Sinking funds, public trust funds for municipal uses, and investment funds.

* 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.

COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1916.

assigned to each, see page 19. For a text discussion of this table, see page 98.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			City number.
Total.	Bonds, notes, warrants, and judgments.	Classified by character of obligation.					Classified as—		Total.	From public. ¹	From funds of city. ¹		
		Trust liabilities.			Liabilities as agent for other civil divisions.		Paid to public.	Paid to funds of city. ¹					
		Total.	On account of public trusts for non-municipal uses.	On account of private trusts.	Total.	In account with state.						In account with other civil divisions.	
\$557,989,041	\$467,665,336	\$25,249,146	\$124,593	\$25,124,553	\$65,074,559	\$41,354,686	\$23,719,873	\$475,637,841	\$82,351,200	\$153,880,850	\$129,102,637	\$24,778,213	
316,029,812	283,007,352	10,033,080	15,477	10,017,603	22,989,390	17,307,146	5,682,234	249,809,381	66,220,431	80,745,139	60,583,109	20,162,030	
71,067,160	45,162,131	6,832,810	3,252	6,829,558	19,072,219	12,516,480	6,555,759	68,975,676	2,091,484	27,518,542	25,445,051	2,073,491	
82,787,545	66,788,919	5,246,958	67,317	5,179,641	10,751,668	5,779,506	4,972,162	74,942,818	7,844,727	22,847,444	21,299,316	1,548,128	
52,073,128	43,187,653	2,137,102	21,535	2,115,567	6,748,373	3,125,483	3,622,890	49,377,427	2,695,701	14,237,178	13,228,384	1,008,794	
36,031,396	29,519,281	999,196	17,012	982,184	5,512,919	2,626,091	2,886,828	32,532,639	3,498,857	8,532,547	8,546,777	* 14,230	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$218,272,351	\$209,252,164	\$7,939,052	.....	\$7,939,052	\$1,001,135	\$1,001,135	\$180,873,041	\$37,399,310	\$46,030,368	\$28,369,835	\$17,660,533	1
47,930,750	38,237,018	409,931	.....	409,931	9,283,801	6,278,468	25,623,740	22,307,010	8,033,239	7,436,069	597,170	2
6,288,503	4,742,239	242,071	\$8	242,063	1,304,283	1,304,283	5,603,993	684,600	6,318,816	5,291,113	1,027,703	3
3,752,363	1,381,928	397,307	.....	397,307	1,073,128	1,073,128	3,752,363	.....	* 1,125,801	* 1,125,801	.....	4
17,745,761	13,286,210	135,678	6,521	129,157	4,323,873	4,323,873	15,303,661	2,442,100	2,301,380	4,352,380	* 2,051,000	5
8,561,390	5,200,295	221,527	8,948	212,579	3,139,568	1,130,613	7,944,671	616,719	7,636,667	6,774,750	861,917	6
2,170,994	2,000,000	170,994	.....	170,994	.....	.....	2,165,994	5,000	7,130,998	6,314,497	816,501	7
7,663,880	7,660,084	3,799	.....	3,799	17	17	6,009,730	1,654,150	* 304,708	* 443,258	138,550	8
3,643,730	1,217,434	462,721	.....	462,721	1,963,575	1,295,629	2,532,188	1,111,542	4,724,180	3,613,524	1,110,656	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$9,457,274	\$2,238,230	\$2,217,181	.....	\$2,217,181	\$4,941,863	\$1,570,504	\$3,371,359	\$9,455,109	\$2,165	\$7,587,819	\$7,589,984	*\$2,165	10
4,548,027	3,709,343	333,057	.....	333,057	485,627	252,632	232,995	3,807,042	740,985	2,541,834	2,452,404	89,430	11
5,028,166	2,494,021	1,018,279	.....	1,018,279	1,515,866	1,515,866	4,889,666	138,500	2,299,562	2,166,220	133,642	12	12
6,314,391	3,349,672	701,717	.....	701,717	2,263,002	1,779,336	483,668	6,309,141	5,250	795,284	800,534	* 5,250	13
1,515,050	1,308,695	348,329	\$3,240	345,089	1,858,035	684,300	1,173,735	3,050,242	464,817	4,637,673	3,687,767	949,906	14
24,341,775	20,571,098	220,876	.....	220,876	3,549,891	2,738,100	811,791	23,968,634	373,141	2,139,689	921,560	1,218,109	15
2,632,894	2,395,538	237,356	12	237,344	800,988	260,973	2,563,855	59,039	2,911,830	2,011,129	* 65,299	16	16
1,434,173	372,212	800,958	.....	800,958	2,091,755	1,671,047	423,708	2,963,642	280,142	2,783,500	2,994,802	* 239,567	17
3,252,784	976,990	181,039	.....	181,039	753,988	2,102,207	58,605	10,534,172	8,445	3,174,819	3,183,164	* 8,345	18
10,542,617	7,656,422	753,988	.....	753,988	.....	.....	.....	.....	.....	.....	.....	.....	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$1,450,860	\$2,335,159	\$7,418	.....	\$7,418	\$2,108,283	\$725,884	\$1,382,399	\$2,858,685	\$1,592,175	\$576,058	\$1,032,172	* \$456,114	20
4,601,399	2,880,263	1,715,136	.....	1,715,136	.....	.....	.....	4,601,399	.....	* 1,188,244	* 1,188,244	.....	21
2,989,969	2,971,430	18,339	.....	18,339	200	200	.....	2,231,618	768,351	* 642,323	* 208,958	* 433,365	22
1,269,583	722,081	547,502	.....	547,502	605,978	605,978	.....	1,269,583	282,100	1,000,327	1,000,327	.....	23
2,838,292	1,739,971	492,315	.....	492,315	.....	.....	.....	2,838,292	.....	* 931,077	* 755,977	* 175,100	24
4,836,675	3,935,520	899,768	\$5,372	894,396	1,387	1,387	.....	4,796,920	39,755	1,556,823	1,487,424	69,399	25
2,922,509	2,486,953	28,908	12,000	16,908	408,618	408,618	.....	1,538,494	1,388,015	979,096	667,657	311,409	26
2,307,650	2,289,656	9,723	.....	9,723	8,280	8,280	.....	2,217,659	90,000	895,967	791,668	104,299	27
1,063,182	1,021,755	41,427	.....	41,427	.....	.....	.....	1,063,182	70,700	* 57,914	* 57,914	.....	28
637,465	482,551	154,914	.....	154,914	.....	.....	.....	568,765	.....	2,112,664	* 29,636	2,142,300	29
1,051,388	876,173	175,215	.....	175,215	.....	.....	.....	1,051,388	.....	* 476,453	* 476,453	.....	30
1,601,930	1,791,459	13,471	497	12,974	.....	.....	.....	1,468,545	338,385	2,260,826	2,265,908	* 5,082	31
486,898	486,898	200	.....	200	.....	.....	.....	339,593	147,000	* 130,784	* 35,784	* 95,000	32
2,319,114	2,306,930	12,184	.....	12,184	.....	.....	.....	2,319,114	192,645	197,192	192,645	4,547	33
740,554	671,440	69,114	.....	69,114	.....	.....	.....	450,504	290,600	445,133	250,039	195,094	34
4,988,083	4,354,806	11,400	7,489	3,911	621,877	452,145	169,732	4,672,583	315,500	* 339,076	* 23,576	* 315,500	35
631,465	621,788	5,243	357	4,886	4,434	4,434	.....	631,465	.....	1,671,896	1,520,946	150,950	36
4,736,790	3,378,058	647,571	.....	647,571	711,161	664,986	.....	4,735,211	11,579	1,416,874	1,413,227	3,627	37
928,039	556,758	30	.....	30	370,151	288,348	81,803	928,039	1,000	509,583	510,503	* 1,000	38
1,164,964	1,147,721	17,243	.....	17,243	.....	.....	.....	1,164,964	.....	* 167,453	* 167,453	.....	39
561,302	561,302	.....	.....	.....	.....	.....	.....	498,302	63,000	* 144,212	* 91,707	* 52,505	40
1,335,368	1,306,727	21,119	.....	21,119	7,522	7,522	.....	1,197,945	137,423	* 767,585	* 630,162	* 137,423	41
3,798,717	3,093,142	27,228	.....	27,228	676,277	289,600	386,677	3,615,617	181,100	474,584	415,684	58,900	42
1,925,112	1,490,895	6,291	.....	6,291	427,026	300,669	127,257	1,828,112	97,000	350,092	447,092	* 97,000	43
1,309,774	468,722	15,811	4,148	11,663	825,241	483,742	341,499	1,309,774	.....	* 29,367	* 79,567	50,200	44
649,440	638,599	10,841	.....	10,841	.....	.....	.....	490,882	158,558	781,024	649,814	131,210	45
609,653	578,308	30,345	.....	30,345	.....	.....	.....	449,903	158,750	* 41,349	117,401	* 158,750	46
355,766	355,325	441	.....	441	.....	.....	.....	355,766	.....	762,210	762,210	.....	47
320,492	276,483	.....	.....	.....	44,009	27,096	16,913	209,592	110,900	1,033,730	1,108,630	* 74,900	48
424,143	.....	.....	.....	.....	450,002	315,144	134,858	424,143	.....	2,044,648	2,044,648	.....	49
3,547,295	3,069,474	27,819	7,298	20,521	.....	.....	.....	3,351,295	196,000	235,285	431,285	* 196,000	50
874,856	867,058	7,798	.....	7,798	.....	.....	.....	874,856	.....	1,300,198	1,300,198	.....	51
2,219,708	1,878,057	390	60	320	241,271	238,140	103,131	2,218,523	1,185	151,310	133,181	18,129	52
2,492,091	2,091,103	4,776	.....	4,776	393,215	258,948	137,267	2,229,794	262,300	* 43,151	219,149	* 262,300	53
1,613,946	1,004,979	15,738	.....	15,738	593,229	218,684	374,565	1,041,654	572,292	536,163	391,029	145,134	54
584,517	246,852	32	.....	32	337,633	305,388	32,245	584,517	.....	1,359,083	1,319,083	34,000	55
3,672,795	3,861,439	11,356	.....	11,356	.....	.....	.....	3,865,795	7,000	2,264,854	1,845,104	419,750	56
819,209	748,451	61,943	.....	61,943	8,815	8,815	.....	782,335	36,874	* 334,852	* 267,978	* 66,874	57
207,987	181,500	19,487	.....	19,487	.....	.....	.....	200,987	.....	181,187	87,687	93,500	58
699,117	699,117	.....	.....	.....	.....	.....	.....	654,169	44,948	1,314,285	1,244,623	69,662	59
1,291,462	813,184	4,424	.....	4,424	478,854	173,431	300,423	1,198,462	93,000	667,578	435,578	232,000	60
1,466,090	943,613	54,124	.....	54,124	468,353	8,865	459,468	1,368,853	97,237	909,849	879,818	30,031	61
3,111,548	2,603,801	3,455	.....	3,455	504,292	375,300	128,992	3,077,548	34,000	21,490	55,490	* 34,000	62
1,933,436	1,520,445	56,329	18,967	37,362	358,662	232,969	125,693	1,643,336	292,100	137,295	322,395	* 185,100	63

* Excess of payments over receipts.

* Data included for county are for fiscal year closing June 30, 1915.

* With the United States.

FINANCIAL STATISTICS OF CITIES.

TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

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

City number.	CITY.	NONREVENUE RECEIPTS.											
		Classified by character of obligation.								Classified as—			
		Total.	Bonds, notes, warrants, and judgments.	Trust liabilities.				Liabilities as agent for other civil divisions.			Received from public.	Received from funds of city. ¹	
				Total.	For purposes of public trusts for nonmunicipal uses.		For purposes of private trusts.		Total.	In account with state.			In account with other civil divisions.
					To create trusts.	For rent and interest.	To create trusts.	For rent and interest.					

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

64	Des Moines, Iowa.....	\$861,312	\$360,533	\$779	.....	\$8	\$359	\$412	.....	.....	.....	\$861,312	.....
65	Fort Worth, Tex.....	442,985	442,948	37	.....	.....	37	.....	.....	.....	.....	320,527	\$122,458
66	Lawrence, Mass.....	3,312,800	2,983,000	10,725	\$6,220	4,282	223	.....	\$319,075	\$207,651	\$111,424	3,223,800	89,000
67	Kansas City, Kans.....	1,247,641	1,213,291	34,350	.....	.....	34,350	.....	.....	.....	.....	1,086,874	160,767
68	Yonkers, N. Y.....	7,491,175	7,083,890	100	.....	.....	100	.....	407,185	63,144	344,041	7,491,175	.....
69	Schenectady, N. Y.....	2,900,857	2,673,449	10,345	.....	.....	10,345	.....	307,063	14,542	292,521	2,627,557	363,300
70	Wilmington, Del.....	618,470	618,320	150	.....	.....	150	.....	.....	.....	.....	616,266	2,204
71	Duluth, Minn.....	373,951	309,186	61,325	.....	.....	61,325	.....	3,440	3,440	.....	317,821	56,130
72	Oklahoma City, Okla.....	1,489,147	582,542	900,605	.....	.....	900,605	.....	.....	.....	.....	906,605	582,542
73	Norfolk, Va.....	1,242,355	892,028	3,681	.....	.....	3,681	.....	346,646	346,646	.....	1,242,355	.....
74	Elizabeth, N. J.....	1,077,536	661,927	9,429	.....	.....	9,429	.....	406,180	181,434	224,746	508,209	569,327
75	Somerville, Mass.....	1,637,880	1,397,812	1,423	.....	.....	1,423	.....	239,145	155,903	83,242	1,637,880	.....
76	Waterbury, Conn.....	1,084,134	962,758	.....	.....	.....	.....	.....	121,376	86,808	34,568	1,084,134	.....
77	St. Joseph, Mo.....	592,660	471,132	29,970	.....	.....	29,970	.....	91,558	8,639	82,919	592,660	.....
78	Utica, N. Y.....	2,106,172	1,746,281	4,151	.....	.....	4,151	.....	355,740	5,275	350,465	2,076,618	29,554
79	Akron, Ohio.....	1,892,926	1,868,070	24,256	.....	.....	24,256	.....	.....	.....	.....	1,747,846	145,080
80	Troy, N. Y.....	1,958,164	1,936,430	21,229	.....	.....	21,229	.....	505	505	.....	1,958,164	.....
81	Manchester, N. H.....	1,134,526	859,171	26,437	15,367	11,070	.....	.....	248,918	145,636	103,282	1,134,526	.....
82	Hoboken, N. J.....	2,426,435	1,887,911	215	202	113	.....	.....	538,209	183,690	354,519	2,395,835	30,600
83	Wilkes-Barre, Pa.....	969,002	.....	.....	.....	.....	.....	.....	.....	.....	.....	969,002	.....
84	Fort Wayne, Ind.....	406,585	26,507	380,078	.....	.....	380,078	.....	.....	.....	.....	406,585	.....
85	Erie, Pa.....	400,939	395,608	4,700	.....	.....	4,700	.....	.....	.....	.....	400,939	.....
86	Jacksonville, Fla.....	587,652	570,221	17,431	.....	.....	17,431	.....	631	.....	631	587,652	.....
87	Evansville, Ind.....	552,943	364,219	188,724	2,700	812	185,212	.....	.....	.....	.....	552,943	.....
88	East St. Louis, Ill.....	304,787	304,787	.....	.....	.....	.....	.....	.....	.....	.....	304,787	.....
89	Harrisburg, Pa.....	393,361	393,262	99	.....	.....	99	.....	.....	.....	.....	333,361	60,000
90	Peoria, Ill.....	443,600	442,738	862	.....	.....	862	.....	.....	.....	.....	439,852	3,748
91	Passaic, N. J.....	1,278,950	981,147	.....	.....	.....	.....	.....	297,803	126,569	171,234	1,205,450	73,500
92	Savannah, Ga.....	529,949	527,016	2,933	2,750	.....	183	.....	.....	.....	.....	529,949	.....
93	Bayonne, N. J.....	960,011	496,317	85	.....	.....	85	.....	461,609	157,654	303,955	948,511	11,500
94	Wichita, Kans.....	51,963	51,963	.....	.....	.....	.....	.....	.....	.....	.....	51,963	.....
95	South Bend, Ind.....	253,129	180,976	83,153	.....	.....	83,153	.....	.....	.....	.....	253,129	.....
96	Johnstown, Pa.....	22,664	22,529	135	.....	.....	135	.....	.....	.....	.....	22,664	.....
97	Brookton, Mass.....	1,725,878	1,529,930	1,925	1,385	422	118	.....	194,023	122,104	71,919	1,714,178	11,700
98	Sacramento, Cal.....	1,876,933	1,864,871	12,062	.....	.....	12,062	.....	.....	.....	.....	1,876,933	240
99	Terre Haute, Ind.....	285,347	238,006	47,341	.....	.....	47,341	.....	.....	.....	.....	285,347	.....
100	Holyoke, Mass.....	1,618,533	1,388,361	23	.....	.....	23	.....	230,134	175,938	54,196	1,553,533	65,000
101	Portland, Me.....	1,687,339	1,226,864	5,932	150	455	5,327	.....	454,543	361,191	93,352	1,602,509	84,830
102	Allentown, Pa.....	390,601	385,667	4,934	.....	.....	4,934	.....	.....	.....	.....	390,601	.....
103	El Paso, Tex.....	619,577	604,239	15,333	.....	.....	15,333	.....	.....	.....	.....	619,577	.....
104	Charleston, S. C.....	70,500	5,500	65,000	.....	.....	65,000	.....	.....	.....	.....	70,500	.....
105	Springfield, Ill.....	428,311	424,105	4,206	1,350	1,042	1,814	.....	.....	.....	.....	428,311	.....
106	Canton, Ohio.....	1,903,613	1,906,393	2,220	.....	.....	2,220	.....	.....	.....	.....	1,903,613	4,800
107	Chattanooga, Tenn.....	514,151	513,280	871	.....	.....	871	.....	.....	.....	.....	514,151	.....
108	Pawtucket, R. I.....	1,930,664	1,856,675	6,247	3,799	2,370	78	.....	67,842	67,842	.....	1,820,664	410,000
109	Altoona, Pa.....	199,972	198,397	6,575	.....	.....	6,575	.....	.....	.....	.....	199,972	.....
110	Covington, Ky.....	643,791	643,791	.....	.....	.....	.....	.....	.....	.....	.....	643,791	.....
111	Mobile, Ala.....	80,987	79,885	1,102	.....	.....	1,102	.....	.....	.....	.....	80,987	.....
112	Berkeley, Cal.....	68,471	38,843	29,628	.....	.....	29,628	.....	.....	.....	.....	68,471	.....
113	Sioux City, Iowa.....	532,916	532,916	.....	.....	.....	.....	.....	.....	.....	.....	532,916	.....
114	Atlantic City, N. J.....	2,038,319	1,477,835	.....	.....	.....	.....	.....	560,494	251,808	308,678	1,637,319	401,000
115	Baginaw, Mich.....	569,850	252,456	7,759	3,475	658	3,626	.....	309,635	130,447	179,188	527,450	42,400
116	Little Rock, Ark.....	779,578	779,278	300	.....	.....	300	.....	.....	.....	.....	779,578	.....
117	Rockford, Ill.....	1,067,433	1,067,433	.....	.....	.....	.....	.....	.....	.....	.....	1,067,433	.....
118	Binghamton, N. Y.....	694,824	588,151	4,437	.....	.....	4,437	.....	102,236	3,139	99,067	1,044,529	22,904
119	Pueblo, Colo.....	307,020	306,214	806	.....	.....	806	.....	.....	.....	.....	307,020	.....
120	New Britain, Conn.....	468,018	373,812	3,964	2,502	1,462	.....	.....	90,242	78,748	11,494	468,018	.....
121	Flint, Mich.....	650,574	378,425	20,655	275	172	20,208	.....	251,494	150,180	101,314	650,574	.....
122	Tampa, Fla.....	655,390	572,450	82,940	.....	.....	82,940	.....	.....	.....	.....	412,890	242,500
123	San Diego, Cal.....	568,609	439,452	129,157	.....	.....	129,138	19	.....	.....	.....	568,609	.....
124	Springfield, Ohio.....	814,088	795,900	18,188	.....	.....	18,188	.....	.....	.....	.....	703,077	111,011
125	York, Pa.....	226,971	226,971	.....	.....	.....	.....	.....	.....	.....	.....	226,971	.....
126	Lancaster, Pa.....	405,148	405,148	.....	.....	.....	.....	.....	.....	.....	.....	405,148	.....
127	Malden, Mass.....	1,345,239	1,187,845	9,770	4,521	5,249	.....	.....	148,124	97,035	51,089	1,344,839	400

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$1,129,330	\$1,127,699	\$1,731	.....	.....	\$1,731	.....	.....	.....	.....	\$1,129,330	.....
129	Davenport, Iowa.....	333,179	229,652	.....	.....	.....	229,652	.....	.....	.....	.....	333,179	.....
130	Topeka, Kans.....	366,307	366,307	.....	.....	.....	.....	.....	.....	.....	.....	366,307	.....
131	Salem, Mass.....	1,866,326	1,715,041	2,851	\$1,325	\$665	861	.....	148,434	\$89,922	58,512	1,866,326	.....
132	Haverhill, Mass.....	779,387	612,824	102	.....	102	.....	.....	166,461	110,530	55,931	777,865	1,522
133	Kalamazoo, Mich.....	473,983	209,179	2,348	1,194	303	851	.....	262,461	138,286	124,175	473,983	.....
134	Bay City, Mich.....	290,305	119,050	.....	.....	.....	.....	.....	171,255	68,672	102,583	251,255	39,050
135	McKeesport, Pa.....	98,857	98,732	125	.....	.....	125	.....	.....	.....	.....	73,857	25,000

¹ Sinking funds, public trust funds for municipal uses, and investment funds.

COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 28.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			City number.
Total.	Classified by character of obligation.							Classified as—		Total.	From public. ²	From funds of city. ¹	
	Trust liabilities.			Liabilities as agent for other civil divisions.				Paid to public.	Paid to funds of city. ¹				
	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for non-municipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.						

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

\$538,704	\$537,754	\$950	.....	\$950	.....	.....	.....	\$538,704	.....	\$322,608	\$322,608	.....	64
495,248	495,143	105	.....	105	.....	.....	.....	486,913	\$8,335	* 52,263	* 166,386	\$114,123	65
2,213,671	1,889,500	4,790	\$4,558	239	\$519,075	\$207,651	\$111,424	2,194,571	19,100	1,099,129	1,029,229	69,900	66
784,446	708,545	75,901	.....	75,901	.....	.....	.....	635,850	148,596	468,185	451,024	12,171	67
7,379,447	6,972,162	100	.....	100	407,185	63,144	844,041	7,366,447	13,000	111,728	124,728	* 13,000	68
2,301,306	1,983,563	10,650	.....	10,650	307,063	14,542	292,521	1,969,152	332,154	689,551	658,405	31,146	69
223,504	223,404	100	.....	100	.....	.....	.....	222,504	1,000	394,966	393,762	1,204	70
224,164	182,442	38,252	.....	38,252	3,440	3,440	.....	224,164	.....	149,787	93,657	56,130	71
1,556,873	659,233	867,640	.....	867,640	.....	.....	.....	871,995	684,878	* 67,726	34,610	* 102,336	72
1,563,910	1,214,777	2,487	.....	2,487	346,646	346,646	.....	1,563,910	.....	* 321,555	* 321,555	.....	73
1,052,728	638,787	7,761	.....	7,761	406,180	181,434	224,746	501,717	551,011	24,808	6,492	18,316	74
1,614,395	1,373,527	1,423	.....	1,423	239,145	155,903	83,242	1,614,395	.....	23,455	23,455	.....	75
341,378	220,507	.....	.....	.....	120,871	86,303	34,568	326,378	15,000	742,756	757,756	* 15,000	76
319,776	198,242	29,976	.....	29,976	91,558	8,639	82,919	319,776	.....	272,884	272,884	.....	77
1,373,329	1,013,119	4,470	.....	4,470	355,740	5,275	350,465	1,362,846	10,483	732,843	713,772	19,071	78
1,056,092	1,073,796	12,296	.....	12,296	.....	.....	.....	1,014,094	71,998	806,834	733,762	73,062	79
2,213,960	2,192,323	21,132	.....	21,132	.....	.....	.....	2,207,973	5,987	* 255,796	* 249,809	* 5,987	80
1,014,108	756,736	8,454	8,454	.....	248,918	145,656	103,262	877,858	136,250	256,668	* 136,250	81	81
2,171,405	1,633,083	113	113	.....	538,209	183,690	354,519	2,168,905	2,500	253,030	236,930	28,100	82
262,596	.....	.....	.....	.....	.....	.....	.....	262,596	.....	706,406	706,406	.....	83
510,751	78,847	431,904	.....	431,904	.....	.....	.....	510,751	.....	* 104,166	* 104,166	.....	84
227,275	219,226	7,418	.....	7,418	631	.....	631	227,275	.....	173,664	173,664	.....	85
585,993	567,611	18,352	.....	18,352	.....	.....	.....	585,993	.....	1,659	1,659	.....	86
257,164	83,120	174,044	.....	174,044	.....	.....	.....	257,164	.....	295,779	295,779	.....	87
423,873	423,558	15	.....	15	.....	.....	.....	423,873	.....	* 119,066	* 119,066	.....	88
554,705	554,652	53	.....	53	.....	.....	.....	554,705	74,900	* 161,344	* 146,444	* 14,900	89
431,729	430,567	862	.....	862	.....	.....	.....	416,729	15,000	11,871	23,123	* 11,252	90
1,012,435	714,632	.....	.....	.....	297,803	126,569	171,234	1,003,935	8,500	266,515	201,515	65,000	91
331,584	331,584	.....	.....	.....	.....	.....	.....	331,584	.....	198,365	198,365	.....	92
1,115,471	458,732	92	.....	92	656,647	157,654	498,993	1,034,471	81,000	* 155,460	* 85,960	* 69,500	93
587,783	587,698	85	.....	85	.....	.....	.....	587,783	.....	* 535,820	* 535,820	.....	94
270,554	186,468	84,086	.....	84,086	.....	.....	.....	270,554	.....	* 17,425	* 17,425	.....	95
48,680	48,545	135	.....	135	.....	.....	.....	48,680	.....	* 26,016	* 26,016	.....	96
1,636,550	1,442,006	521	472	49	194,023	122,104	71,919	1,613,850	22,700	89,328	100,328	* 11,000	97
172,044	159,588	12,456	.....	12,456	.....	.....	.....	171,804	240	1,704,889	1,704,889	.....	98
203,035	167,498	35,537	.....	35,537	.....	.....	.....	193,995	9,040	82,312	91,362	* 9,040	99
1,491,672	1,261,500	38	38	.....	230,134	175,938	54,196	1,396,672	95,000	126,861	156,861	* 30,000	100
1,360,919	895,111	11,765	276	10,989	454,543	361,191	93,352	1,274,089	86,830	326,420	326,420	* 2,000	101
153,198	146,700	6,498	.....	6,498	.....	.....	.....	96,198	57,000	237,403	294,403	* 57,000	102
219,678	209,503	10,175	.....	10,175	.....	.....	.....	219,678	.....	399,899	399,899	.....	103
5,600	5,600	.....	.....	.....	.....	.....	.....	5,600	.....	64,900	64,900	.....	104
544,739	544,188	551	271	280	.....	.....	.....	544,339	400	* 116,428	* 116,028	* 400	105
570,192	568,650	1,542	.....	1,542	.....	.....	.....	568,192	2,000	1,338,421	1,335,621	2,800	106
322,299	320,871	1,428	.....	1,428	.....	.....	.....	322,299	.....	191,852	191,852	.....	107
1,468,081	1,400,175	64	.....	64	67,842	67,842	.....	1,391,351	76,700	462,583	129,283	333,300	108
159,567	153,100	6,467	.....	6,467	.....	.....	.....	159,567	.....	40,405	40,405	.....	109
422,228	422,228	.....	.....	.....	.....	.....	.....	422,228	.....	221,563	221,563	.....	110
263,803	262,701	1,102	.....	1,102	.....	.....	.....	263,803	.....	* 182,816	* 182,816	.....	111
145,107	113,269	31,818	.....	31,818	.....	.....	.....	145,107	.....	* 76,636	* 76,636	.....	112
573,339	573,339	.....	.....	.....	.....	.....	.....	573,339	.....	* 40,423	* 40,423	.....	113
1,029,873	469,389	.....	.....	.....	560,484	251,808	308,676	1,003,873	26,000	1,008,446	633,446	375,000	114
663,192	353,176	381	349	32	309,635	130,447	179,188	619,992	43,200	* 93,342	* 92,542	* 800	115
737,994	737,644	350	.....	350	.....	.....	.....	737,994	.....	41,584	41,584	.....	116
791,238	791,238	.....	.....	.....	.....	.....	.....	772,438	18,800	276,195	272,091	4,104	117
304,337	200,507	1,594	.....	1,594	102,236	3,129	99,097	251,892	52,445	390,457	434,932	* 44,445	118
249,934	249,798	136	.....	136	.....	.....	.....	249,934	.....	57,086	57,086	.....	119
201,925	110,221	1,462	1,462	.....	90,242	78,748	11,494	201,925	.....	266,093	266,093	.....	120
398,906	139,803	7,609	.....	7,342	251,494	150,180	101,314	398,906	.....	251,668	251,668	.....	121
380,079	295,919	84,140	.....	84,140	.....	.....	.....	380,079	.....	275,311	32,811	242,500	122
610,977	512,585	98,092	.....	98,092	.....	.....	.....	610,977	.....	* 42,368	* 42,368	.....	123
482,394	467,535	14,859	.....	14,859	.....	.....	.....	480,740	21,654	331,694	242,337	89,357	124
36,726	36,726	.....	.....	.....	.....	.....	.....	36,726	.....	190,245	190,245	.....	125
165,000	165,000	.....	.....	.....	.....	.....	.....	165,000	.....	240,148	240,148	.....	126
1,219,465	1,066,066	5,275	5,275	.....	148,124	97,035	51,089	1,215,465	4,000	125,774	129,374	* 3,600	127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$431,613	\$429,743	\$1,870	.....	\$1,870	.....	.....	.....	\$431,613	.....	\$697,717	\$697,717	.....	128
362,346	133,493	228,489	.....	228,489	\$304	.....	\$364	362,346	.....	30,833	30,833	.....	129
270,784	270,617	167	.....	167	.....	.....	.....	255,246	\$15,538	95,523	50,561	\$44,962	130
997,260	847,154	1,702	\$997	705	148,434	\$89,922	58,512	997,260	.....	869,036	869,036	.....	131
770,050	603,589	.....	.....	.....	166,461	110,530	55,931	766,528	3,522	9,337	11,337	* 2,000	132
556,751	291,457	2,833	300	2,533	262,461	138,286	124,175	556,751	.....	* 82,763	* 82,763	.....	133
334,006	162,500	.....	.....	.....	171,506	68,672	102,834	316,506	17,500	* 63,701	* 65,251	21,550	134
142,649	142,574	75	.....	75	.....	.....	.....	134,649	8,000	* 43,792	* 60,792	17,000	135

* 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.

* Excess of payments over receipts.

FINANCIAL STATISTICS OF CITIES.

TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

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

City number.	CITY.	NONREVENUE RECEIPTS.										Classified as—		
		Total.	Bonds, notes, warrants, and judgments.	Classified by character of obligation.						Liabilities as agent for other civil divisions.				
				Total.	Trust liabilities.		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.						
136	Lincoln, Nebr.	\$422,252	\$421,788	\$464			\$464			\$212,403	\$95,913	\$116,490	\$422,252	
137	Racine, Wis.	459,497	190,105	66,889	\$200	\$189	66,600						449,980	\$19,517
138	Macon, Ga.	611,962	610,033	1,929			1,929						611,962	
139	Pasadena, Cal.	236,483	230,307	6,176			6,176						236,483	
140	Superior, Wis.	407,925	244,707	11,545			11,545			151,673	95,820	55,853	395,925	12,000
141	Huntington, W. Va.	232	232										232	
142	Chelsea, Mass.	933,600	790,564	70,114			70,114			72,922	72,922		663,036	270,564
143	Woonsocket, R. I.	1,189,512	1,144,324	2,567			2,567			42,621	42,621		1,189,512	
144	Wheeling, W. Va.	69,915	68,312	1,603			1,603						69,915	
145	Newton, Mass.	1,233,950	967,721	704			704			265,525	172,590	92,635	957,005	276,945
146	Butte, Mont.	868,537	866,493	2,044			2,044						449,951	418,586
147	Montgomery, Ala.	826,498	825,199	1,299			1,299						826,498	
148	Muskogee, Okla.	767,948	453,805	314,143			314,143						595,308	172,640
149	Roanoke, Va.	217,287	217,287										217,287	
150	West Hoboken, N. J.	618,162	421,268	800			800			196,094	67,149	128,945	618,162	
151	Galveston, Tex.	277,762	275,717	2,045			2,045						277,762	
152	East Orange, N. J.	1,492,663	1,129,479	699			699			362,485	139,382	223,103	1,250,869	241,794
153	Fitchburg, Mass.	1,509,399	1,373,898	4,590	2,750	1,823	17			130,911	93,366	37,545	893,199	616,200
154	Chester, Pa.	119,250	117,000	2,250			2,250						119,250	
155	New Castle, Pa.	155,894	155,894										155,894	
156	Springfield, Mo.	136,713	136,713										136,713	
157	Perth Amboy, N. J.	1,334,245	1,168,108	520			520			165,617	59,334	106,283	1,167,645	166,600
158	Lexington, Ky.	513,030	513,030										513,030	
159	Dubuque, Iowa	322,672	318,792	3,880			3,880						322,672	
160	Hamilton, Ohio	205,439	203,879	1,560			1,560						205,439	
161	Lansing, Mich.	288,178	45,558	10,136	3,375	280	6,481			232,484	109,567	122,617	288,178	
162	Charlotte, N. C.	723,949	710,358	1,750			1,750			11,841		11,841	723,949	
163	Decatur, Ill.	453,585	453,435	150			150						453,585	
164	Portsmouth, Va.	321,782	316,408							5,374	5,374		310,371	11,408
165	Everett, Mass.	720,867	614,694	2,363	959	1,404				103,810	67,161	36,649	402,867	318,000
166	Knoxville, Tenn.	225,334	225,334										225,334	
167	Elmira, N. Y.	1,709,060	1,618,422	5,384	2,540	1,892	1,452			85,254	2,395	82,859	1,709,060	
168	San Jose, Cal.	13,066	9,006	4,060			2,700						13,066	
169	Joliet, Ill.	596,537	594,791	1,796			1,796						596,537	
170	Pittsfield, Mass.	1,128,272	958,359	924			924			168,989	104,438	64,551	1,128,272	
171	Quincy, Mass.	1,059,779	938,008	13,298	3,325	1,726	8,247			108,473	78,521	29,952	1,053,779	6,000
172	Auburn, N. Y.	287,124	144,529	1,116		143	872	\$101		141,479	45,860	95,619	275,088	11,136
173	Quincy, Ill.	32,619	32,619										32,619	
174	Cedar Rapids, Iowa	29,302	28,690	612			612						29,302	
175	Mount Vernon, N. Y.	617,619	493,856	15,770			15,770			107,993	14,054	93,939	604,610	13,000
176	New Rochelle, N. Y.	1,129,573	1,015,093	2,642			2,642			111,838	14,164	97,674	1,122,173	7,400
177	Niagara Falls, N. Y.	513,213	301,562	24,189			23,970	219		187,462	4,284	183,178	513,213	
178	Amsterdam, N. Y.	346,621	239,357	1,837			1,837			105,427	2,265	103,162	346,621	
179	Taunton, Mass.	690,648	563,953	5,564	3,300	1,973	291			121,131	85,137	35,994	690,648	
180	Jamestown, N. Y.	572,594	471,845							100,749	43,664	57,085	572,594	
181	Lorain, Ohio.	487,378	487,359	19			19						487,378	
182	Oshkosh, Wis.	379,762	222,046	34,255	100		34,155			123,491	60,703	62,788	406,103	21,275
183	Jackson, Mich.	389,178	144,362	1,207	900	307				243,609	109,610	133,999	389,178	19,000
184	Lima, Ohio.	132,412	132,412										132,412	
185	Stockton, Cal.	575,193	572,443	2,750			2,750						575,193	
186	Waterloo, Iowa	314,459	314,442	17			17						314,459	
187	Fresno, Cal.	3,702	3,696	6			6						3,702	
188	Shreveport, La.	393,616	388,056	5,560			5,560						393,616	
189	Columbia S. C.	720,727	708,727	12,000			12,000						720,727	
190	Austin, Tex.	799,382	799,382										799,382	
191	Everett, Wash.	423,772	420,099							3,673	3,673		423,772	
192	Aurora, Ill.	209,307	209,307										209,307	
193	Williamsport, Pa.	28,026	28,026										28,026	
194	Joplin, Mo.	436,876	370,755	8,416			8,416			57,705	10,000	47,705	436,876	
195	Waco, Tex.	92,014	91,022	992			992						92,014	
196	Orange, N. J.	1,081,635	926,927							154,708	59,694	95,014	768,385	313,250
197	Boise, Idaho.	163,917	163,917										163,917	
198	Lynchburg, Va.	81,000	81,000										81,000	
199	Colorado Springs, Colo.	168,388	160,852	7,536	4,551	2,886	288	299					168,388	
200	Brookline, Mass.	1,485,115	1,090,158	2,516	1,007	1,509				392,441	287,865	104,576	1,485,115	
201	Danville, Ill.	348,112	348,112										348,112	
202	Newport, Ky.	67,166	64,690	2,476			2,476						67,166	
203	Bellingham, Wash.	210,218	187,813	22,185	1,972	500	19,713			220	220		210,218	
204	La Crosse, Wis.	178,005	14,087	3,917			3,917			160,001	52,599	107,102	178,005	
205	Council Bluffs, Iowa.	263,373	215,770	47,603			47,603						263,373	
206	Norristown, Pa.	7,500											7,500	
207	Kenosha, Wis.	534,285	366,555	33,555			33,555			134,175	49,269	84,906	534,285	
208	Ogden, Utah.	574,543	569,893	4,650			4,650						569,893	
209	Winston-Salem, N. C.	288,087	277,500							10,587		10,587	288,087	
210	Zanesville, Ohio.	491,199	488,864	695	270	425							491,199	
211	Easton, Pa.	156,800	156,800							1,640		1,640	156,800	
212	Waltham, Mass.	615,515	504,553	7,063	4,115	2,948				103,899	68,441	35,458	604,515	11,000
213	Madison, Wis.	664,973	487,813	2,100			2,100			175,060	90,805	75,255	657,769	7,205

¹Sinking funds, public trust funds for municipal uses, and investment funds.

GENERAL TABLES.

265

COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 93.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
Total.	Classified by character of obligation.						Classified as—		Total.	From public. ²	From funds of city. ¹	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.	On account of public trusts for non-municipal uses.	On account of private trusts.	Total.	In account with state.							In account with other civil divisions.
\$333,118	\$332,720	\$398		\$398	\$212,312	\$95,822	\$116,490	\$333,118	\$89,134	\$89,134		136	
346,661	67,442	66,907		66,907				344,661	122,836	105,319	\$17,517	137	
216,217	215,195	1,022		1,022				216,217	395,745	395,745		138	
255,964	250,113	5,851		5,851				255,964	\$19,481	\$19,481		139	
271,473	108,390	11,410		11,410	151,673	95,820	55,853	271,473	136,452	124,452	12,000	140	
45,236	45,236							45,236	\$45,004	\$45,004		141	
811,723	688,688	70,113		70,113	72,922	72,922		812,173	121,877	50,863	71,014	142	
1,101,559	1,081,018	920		920	42,621	42,621		840,559	264,000	345,953	\$264,000	143	
91,680	89,769	1,911		1,911				91,680	\$21,765	\$21,765		144	
1,719,628	1,433,301	702		702	265,525	172,590	92,935	1,214,493	\$485,578	\$257,488	\$228,090	145	
541,495	515,129	26,366		26,366				252,178	289,317	197,773	129,269	146	
746,691	745,480	1,211		1,211				746,691	79,807	79,807		147	
515,416	215,317	300,099		300,099				426,235	89,181	169,073	83,459	148	
116,842	116,842							116,842	100,445	100,445		149	
608,315	412,221				196,094	67,149	128,945	607,315	1,000	9,847	\$1,000	150	
231,504	230,792	712		712				72,504	159,000	46,258	\$159,000	151	
1,276,903	915,728	690		690	362,485	139,382	223,103	1,108,778	168,125	215,760	73,069	152	
1,152,090	1,019,940	1,839		1,839	130,911	93,366	37,545	563,946	588,744	359,709	329,253	153	
172,300	172,300							171,800	500	\$53,050	\$52,550	154	
85,894	85,894							85,894	70,000	70,000		155	
128,857	128,857							128,857	7,856	7,856		156	
947,522	781,550	355		355	165,617	59,334	106,283	703,972	243,550	386,722	\$76,950	157	
399,539	399,539							399,363	176	113,491	\$176	158	
414,657	411,227	3,430		3,430				414,657	\$91,985	\$91,985		159	
171,731	170,711	1,020		1,020				132,442	39,289	\$3,708	\$39,289	160	
326,347	64,743	5,997	280	5,717	233,607	109,867	123,740	326,347	\$38,169	\$38,169		161	
701,367	686,880	1,650		1,650	12,837			701,367	22,582	22,582		162	
212,287	212,237	50		50				210,427	1,860	241,298	\$1,860	163	
273,789	268,415				5,374			273,789	47,993	36,585	11,408	164	
654,586	649,816	960	960		103,810	67,161	36,649	366,086	288,500	66,281	29,500	165	
432,316	432,316							432,316	\$206,982	\$206,982		166	
233,362	146,737	1,371	975	396	85,254	2,895	82,859	220,862	2,500	1,478,193	\$2,500	167	
57,430	53,370	4,060	1,360	2,700				57,430		\$44,364		168	
387,282	386,228	1,034		1,034				387,282	208,325	208,325		169	
1,079,119	908,900	1,230		1,230	168,989	104,438	64,551	1,079,119	49,153	49,153		170	
1,203,245	1,085,579	9,193	1,726	7,467	108,473	78,521	29,952	1,199,745	3,500	\$143,466	\$145,966	171	
336,451	336,397	1,656		1,656	141,401	45,782	95,619	328,870	7,584	\$49,330	\$52,882	172	
95,640	95,590	50		50				95,640		\$63,021	\$63,021	173	
85,802	84,936	866		866				85,802	\$56,500	\$56,500		174	
360,438	235,094	17,351		17,351	107,993	14,054	93,939	336,438	24,000	257,181	\$11,000	175	
1,142,851	1,028,247	2,766		2,766	111,838	14,164	97,674	1,142,851	600	\$13,278	\$20,078	176	
447,183	234,086	25,620		25,620	187,462	4,284	183,178	447,183		66,045	66,045	177	
346,778	239,586	1,765		1,765	105,427	2,285	103,142	346,778		\$157	\$157	178	
681,045	557,882	2,032	1,813	219	121,131	85,137	35,994	630,015	51,000	9,603	\$51,000	179	
589,610	488,861				100,749	43,664	57,085	589,610		\$17,016		180	
541,351	511,331	20		20				519,861	21,490	\$53,973	\$53,758	181	
190,556	33,550	33,515		33,515	123,491	60,703	62,788	190,223	333	189,236	170,569	182	
438,284	192,539	136	136		243,609	100,610	133,999	438,284		\$47,106	\$47,106	183	
165,674	165,674							82,227	83,447	\$33,262	\$77,678	184	
21,077	18,350	2,727		2,727				21,077		554,116		185	
256,343	256,321	22		22				256,343		58,116	58,116	186	
19,484	19,484							19,484		\$15,782		187	
299,610	294,050	5,560		5,560				299,610		94,006	94,006	188	
352,099	340,204	11,895		11,895				352,099		368,628	368,628	189	
125,813	125,813							125,813		673,569	673,569	190	
455,331	451,658				3,673	3,673		398,093	57,238	\$21,559	\$25,679	191	
100,046	100,046							99,146	1,900	109,261	\$1,900	192	
43,151	43,151							41,151	2,000	\$15,125	\$13,125	193	
116,649	43,500	9,032		9,032	64,117	10,017	54,100	116,649		320,227	320,227	194	
135,260	134,831	429		429				135,260		\$43,246	\$43,246	195	
1,115,601	960,893				154,708	59,694	95,014	840,305	275,296	\$33,966	\$71,920	196	
199,642	199,642							199,642		\$35,725	\$35,725	197	
109,800	109,800							85,800	24,000	\$28,800	\$85,800	198	
243,917	235,468	8,449	2,192	6,257				213,017	900	\$75,529	\$77,029	199	
1,401,742	1,007,968	1,333	1,333		392,441	287,865	104,576	1,401,742		83,373		200	
347,138	347,138							347,138		974	974	201	
92,759	90,915	1,844		1,844				92,759		\$25,593	\$25,593	202	
185,400	185,050	19,777	2	19,775	---	---	---	185,400		24,818	24,818	203	
226,761	63,267	3,493		3,493	160,001	52,899	107,102	212,612	14,119	\$48,756	\$34,637	204	
161,022	109,657	51,365		51,365				161,022		102,351	102,351	205	
30,500	30,500							30,500		\$23,000	\$23,000	206	
207,935	39,816	33,944		33,944	134,175	49,269	84,906	207,935		326,350	326,350	207	
463,161	458,279	4,882		4,882				450,911	12,220	111,382	114,620	208	
224,648	224,648				10,587		10,587	224,648		63,439	63,439	209	
462,877	461,155	82	82		1,640		1,640	445,534	17,343	28,322	\$125,626	210	
40,000	40,000							40,000		116,800	\$3,300	211	
608,222	501,373	2,948	2,948		103,899	68,441	35,458	593,722	14,500	7,293	\$8,500	212	
432,643	256,369				176,274	99,805	76,469	432,143	500	232,330	225,626	213	

¹ 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.² Excess of payments over receipts.

FINANCIAL STATISTICS OF CITIES.

TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1916.

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

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL COST PAYMENTS.			
		Total.	Receipts included in revenue and governmental cost accounts.						General transfer and inter-division agency receipts.	Total.	Payments included in revenue and governmental cost accounts. ¹	General transfer and inter-division agency payments.	
			Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.					Receipts for correction of erroneous payments.
				From sales.	From fire insurance adjustments. ¹	From charges.							
	Grand total...	\$258,898,814	\$10,220,943	\$3,444,517	\$455,350	\$572,160	\$1,411,867	\$2,826,144	\$1,510,905	\$248,677,871	\$259,483,533	\$10,220,943	\$249,262,590
	Group I.....	136,007,478	5,903,987	2,659,501	12,261	10,888	461,571	1,767,688	992,078	130,103,491	135,695,722	5,903,987	129,791,735
	Group II.....	67,457,714	1,053,837	229,773	10,000	74,826	407,316	206,676	125,246	66,408,877	67,950,570	1,053,837	66,896,733
	Group III.....	30,879,284	2,107,584	181,809	354,551	477,665	250,550	627,250	215,859	28,771,700	30,407,973	2,107,584	28,500,389
	Group IV.....	12,654,133	719,475	269,004	37,534	2,081	191,722	122,421	96,413	11,934,658	13,195,955	719,475	12,476,480
	Group V.....	11,900,205	436,060	104,930	40,304	6,700	100,708	102,109	81,309	11,464,145	12,233,313	436,060	11,797,253
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.													
1	New York, N. Y.....	\$17,255,892	\$2,533,704	\$566,098	.....	.....	\$77,661	\$1,118,901	\$771,044	\$14,722,188	\$17,255,892	\$2,533,704	\$14,722,188
2	Chicago, Ill.....	67,991,118	667,875	25,558	.....	.....	80,539	501,282	60,516	67,323,243	67,735,683	667,875	67,067,708
3	Philadelphia, Pa.....	10,889,094	126,760	10,190	.....	\$10,000	66,671	1,479	38,420	10,813,371	10,813,371	126,760	10,686,611
4	St. Louis, Mo.....	2,605,985	22,658	4,412	.....	.....	226	4,595	13,425	2,583,372	2,604,792	22,658	2,582,134
5	Boston, Mass.....	8,656,511	109,812	29,976	\$500	.....	24,529	51,593	3,214	8,546,699	8,656,511	109,812	8,546,699
6	Cleveland, Ohio.....	18,141,219	236,044	48,566	.....	888	99,400	45,343	41,847	17,905,175	18,162,186	236,044	17,926,142
7	Baltimore, Md.....	1,247,656	53,825	20,068	.....	.....	24,824	4,592	4,341	1,193,831	1,247,656	53,825	1,193,831
8	Pittsburgh, Pa.....	6,030,178	1,870,345	1,814,327	11,761	.....	21,824	20,645	1,788	4,159,833	6,030,178	1,870,345	4,159,833
9	Detroit, Mich.....	3,189,825	282,964	140,306	.....	.....	65,897	19,278	57,483	2,906,861	3,189,825	282,964	2,906,861
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.													
10	Los Angeles, Cal. ²	\$10,191,198	\$382,822	\$43,982	.....	\$74,826	\$181,731	\$45,354	\$36,929	\$9,808,376	\$10,180,138	\$382,822	\$9,797,316
11	Buffalo, N. Y.....	3,370,644	25,858	2,848	.....	.....	1,538	2,803	18,369	3,344,786	3,380,501	25,858	3,354,643
12	San Francisco, Cal.....	1,044,085	41,553	.....	.....	.....	28,217	6,932	6,404	1,002,532	1,044,085	41,553	1,002,532
13	Milwaukee, Wis.....	3,099,869	66,763	5,628	.....	.....	22,046	31,824	7,265	3,033,106	3,070,435	66,763	3,003,672
14	Cincinnati, Ohio.....	12,424,553	100,596	15,775	.....	.....	51,206	14,296	19,319	12,323,957	12,221,011	100,596	12,120,415
15	Newark, N. J.....	8,548,411	50,603	10,100	.....	.....	25,364	4,344	10,795	8,497,808	8,539,769	50,603	8,489,166
16	New Orleans, La.....	7,046,597	65,210	4,116	\$10,000	.....	34,196	5,405	11,493	6,981,387	7,025,345	65,210	6,960,135
17	Washington, D. C.....	1,796,163	69,666	.....	.....	.....	2,748	66,917	1	1,726,497	1,796,163	69,666	1,726,497
18	Minneapolis, Minn.....	11,025,338	144,280	87,748	.....	.....	30,356	16,637	9,509	10,881,058	11,042,764	144,280	10,898,484
19	Seattle, Wash.....	8,910,856	106,486	59,576	.....	.....	29,584	12,164	5,163	8,804,370	9,250,350	106,486	9,143,873
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.													
20	Jersey City, N. J.....	\$1,378,511	\$28,693	.....	.....	.....	\$2,185	\$7,378	\$19,130	\$1,349,818	\$1,382,849	\$28,693	\$1,354,156
21	Kansas City, Mo.....	119,383	101,551	\$23,515	\$2,026	.....	17,580	16,021	42,459	17,832	119,202	101,551	17,651
22	Portland, Ore.....	1,172,265	38,369	4,360	1,528	.....	2,881	22,559	7,341	1,133,896	1,172,265	38,369	1,133,896
23	Indianapolis, Ind.....	404,127	357,288	5,112	30	\$348,506	2,892	1,759	3,989	46,639	404,127	357,288	46,639
24	Denver, Colo.....	1,975,020	75,935	935	.....	50,000	6,681	16,971	1,398	1,899,085	1,781,843	75,935	1,705,908
25	Rochester, N. Y.....	919,917	20,085	3,905	.....	.....	.....	15,670	510	299,832	919,917	20,085	299,832
26	Providence, R. I.....	1,454,830	23,590	17,627	.....	.....	1,485	3,043	1,435	1,431,240	1,437,635	23,590	1,413,945
27	St. Paul, Minn.....	297,368	6,579	235,000	45,000	.....	7,424	856	2,509	281,426	297,368	6,579	276,880
28	Louisville, Ky.....	1,589,970	31,456	710	11,448	.....	1,169	188	17,941	1,558,514	1,590,075	31,456	1,558,619
29	Columbus, Ohio.....	2,199,022	50,454	.....	.....	.....	42,403	3,192	4,859	2,148,568	2,199,022	50,454	2,148,568
30	Oakland, Cal.....	82,047	70,908	919	.....	89,159	.....	1,716	29,114	11,139	82,047	70,908	11,139
31	Toledo, Ohio.....	1,703,750	34,493	14,154	.....	.....	16,120	1,852	2,367	1,669,257	1,693,750	34,493	1,659,257
32	Atlanta, Ga.....	253,305	5,159	2,770	.....	.....	.....	1,981	408	248,146	253,305	5,159	248,146
33	Birmingham, Ala.....	263,769	19,323	1,769	1,339	.....	4,914	11,055	246	244,446	263,769	19,323	244,446
34	Omaha, Nebr.....	1,038,984	37,646	20,859	.....	.....	1,247	7,189	8,351	1,001,338	1,036,004	37,646	998,358
35	Worcester, Mass.....	1,123,764	34,132	2,717	.....	.....	12,026	16,421	2,968	1,089,632	1,123,764	34,132	1,089,632
36	Richmond, Va.....	2,107,574	15,509	450	.....	.....	9,230	4,867	962	2,092,065	1,943,176	15,509	1,927,667
37	Syracuse, N. Y.....	513,946	366,548	4,777	.....	.....	8,749	350,425	2,597	147,398	513,946	366,548	147,398
38	New Haven, Conn.....	1,562,470	9,610	.....	2,087	.....	2,748	1,806	2,969	1,552,860	1,570,890	9,610	1,561,280
39	Memphis, Tenn.....	742,914	12,587	.....	175	.....	1,269	6,378	4,765	730,327	682,315	12,587	669,728
40	Scranton, Pa.....	160,633	17,564	440	15,000	.....	902	117	1,105	143,069	160,883	17,564	143,319
41	Spokane, Wash.....	38,787	36,408	.....	.....	.....	2,437	29,061	4,910	2,379	38,787	36,408	2,379
42	Paterson, N. J.....	891,200	11,571	7,111	.....	.....	1,506	1,222	1,732	879,629	891,200	11,571	879,629
43	Fall River, Mass.....	541,427	7,563	275	2,766	.....	4,102	.....	420	533,864	541,427	7,563	533,864
44	Grand Rapids, Mich.....	1,025,587	8,281	500	.....	.....	3,389	2,641	1,761	1,017,306	1,025,587	8,281	1,017,306
45	Dayton, Ohio.....	102,334	16,605	5,981	1,200	.....	6,161	159	3,104	85,729	102,334	16,605	85,729
46	San Antonio, Tex.....	101,040	21,511	3,825	.....	.....	2,444	5,098	10,144	79,529	101,040	21,511	79,529
47	Dallas, Tex.....	190,374	14,362	824	.....	.....	2,213	6,262	5,063	170,012	190,374	14,362	170,012
48	Bridgeport, Conn.....	144,676	57,327	1,980	.....	.....	12,234	41,533	1,770	87,349	144,676	57,327	87,349
49	Nashville, Tenn.....	465,116	19,843	1,140	14,829	.....	2,902	123	789	445,273	465,116	19,843	445,273
50	New Bedford, Mass.....	223,315	14,823	5,673	.....	.....	4,772	728	3,650	213,492	223,315	14,823	213,492
51	Salt Lake City, Utah.....	53,523	16,480	.....	.....	.....	95	15,606	779	37,043	53,523	16,480	37,043
52	Lowell, Mass.....	106,387	71,048	.....	67,523	.....	2,998	.....	527	35,339	106,387	71,048	35,339
53	Cambridge, Mass.....	922,965	14,833	.....	.....	.....	9,783	4,770	280	908,132	922,965	14,833	908,132
54	Trenton, N. J.....	806,114	9,070	3,282	.....	.....	1,882	1,733	2,173	297,044	806,114	9,070	297,044
55	Hartford, Conn.....	1,754,099	18,171	.....	.....	.....	17,092	.....	1,079	1,735,928	1,754,099	18,171	1,717,390
56	Houston, Tex.....	700,444	34,184	10,680	.....	.....	20,552	2,255	697	666,260	700,444	34,184	666,260
57	Tacoma, Wash.....	575,614	3,321	.....	.....	.....	702	1,549	1,070	572,293	575,614	3,321	572,293
58	Reading, Pa.....	190,279	12,099	.....	.....	.....	1,358	9,797	944	178,180	190,279	12,099	178,180
59	Youngstown, Ohio.....	157,939	14,210	.....	.....	.....	3,666	3,661	6,683	143,729	157,939	14,210	143,729
60	Camden, N. J.....	673,471	2,064	.....	.....	.....	1,238	.....	826	671,407	673,471	2,064	671,407
61	Albany, N. Y.....	559,226	29,339	18,664	.....	.....	333	3,429	6,913	529,887	559,226	29,339	529,887
62	Springfield, Mass.....	135,849	13,121	5,062	.....	.....	1,281	5,633	1,145	122,728	131,135	13,121	118,014
63	Lynn, Mass.....	269,523	13,082	4,704	.....	.....	5,845	546	1,987	256,441	269,523	13,082	256,441

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.³ Data included for county are for fiscal year closing June 30, 1915.

GENERAL TABLES.

267

TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1916—Continued.

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

City number.	CITY.	NONREVENUE RECEIPTS.							NONGOVERNMENTAL COST PAYMENTS.					
		Total.	Receipts included in revenue and governmental cost accounts.					General transfer and inter-division agency receipts.	Total.	Payments included in revenue and governmental cost accounts. ¹	General transfer and inter-division agency payments.			
			Total.	Receipts on outlay account.			Receipts on accrued interest account.					Receipts in error.	Receipts for correction of erroneous payments.	
				From sales.	From fire insurance adjustments. ¹	From charges.								
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.														
64	Des Moines, Iowa...	\$13,017	\$12,963	\$11,510	.....	.....	.....	\$489	\$375	\$589	\$54	\$20,636	\$12,963	\$7,673
65	Fort Worth, Tex....	357,983	13,494	4,125	.....	.....	.....	1,632	5,946	1,791	344,489	397,440	13,494	383,946
66	Lawrence, Mass....	49,438	7,937	.....	.....	.....	.....	5,475	227	2,235	41,501	49,438	7,937	41,501
67	Kansas City, Kans..	145,135	22,614	6,442	\$687	.....	.....	8,215	253	7,017	122,521	139,279	22,614	116,665
68	Yonkers, N. Y.....	260,397	11,305	250	.....	.....	.....	7,539	183	3,333	249,092	260,397	11,305	249,092
69	Schenectady, N. Y..	216,212	22,816	11,693	2,047	.....	.....	1,791	5,813	1,472	223,396	246,212	22,816	223,396
70	Wilmington, Del....	1,107,176	7,053	326	.....	.....	.....	5,293	492	937	1,100,123	1,099,982	7,053	1,092,929
71	Duluth, Minn.....	41,866	10,866	7,574	.....	.....	.....	1,027	1,872	393	31,000	41,866	10,866	31,000
72	Oklahoma City, Okla	6,109	4,510	.....	300	\$1,290	.....	340	808	1,772	1,599	6,109	4,510	1,599
73	Norfolk, Va.....	94,783	7,769	.....	1,200	.....	.....	1,167	4,611	591	87,014	95,783	7,769	88,014
74	Elizabeth, N. J.....	409,471	3,612	.....	.....	.....	.....	2,660	312	640	405,859	409,168	3,612	405,556
75	Somerville, Mass....	4,385	4,357	466	.....	.....	.....	1,810	666	1,415	28	4,385	4,357	28
76	Waterbury, Conn....	97,669	1,814	10	.....	.....	.....	928	753	123	95,855	180,599	1,814	178,785
77	St. Joseph, Mo.....	170,161	19,709	3,566	.....	.....	.....	11,768	437	3,938	150,452	170,029	19,709	150,320
78	Utica, N. Y.....	167,306	22,702	6,421	.....	.....	.....	5,261	7,083	3,937	144,604	167,306	22,702	144,604
79	Akron, Ohio.....	893,527	33,030	500	.....	.....	.....	16,706	5,163	10,661	860,497	893,527	33,030	860,497
80	Troy, N. Y.....	243,463	1,816	.....	.....	.....	.....	45	1,771	.....	241,647	243,463	1,816	241,647
81	Manchester, N. H....	222,266	4,225	2,921	.....	.....	.....	641	70	593	218,041	222,266	4,225	218,041
82	Hoboken, N. J.....	423,225	4,655	.....	.....	.....	.....	1,048	76	3,831	418,570	423,225	4,655	418,570
83	Wilkes-Barre, Pa....	92,508	12,254	3,710	.....	.....	.....	7,378	133	1,033	80,254	92,508	12,254	80,254
84	Fort Wayne, Ind....	34,858	1,513	836	.....	.....	.....	207	49	421	33,345	34,858	1,513	33,345
85	Erie, Pa.....	45,390	8,298	1,002	.....	.....	.....	920	3,804	2,672	37,092	45,390	8,298	37,092
86	Jacksonville, Fla....	65,281	18,609	702	14,652	.....	.....	1,180	2,075	46,672	65,281	18,609	46,672	18,609
87	Evansville, Ind....	56,371	17,780	16,050	.....	.....	.....	1,697	33	38,591	56,371	17,780	38,591	17,780
88	East St. Louis, Ill..	20,720	2,375	.....	.....	.....	.....	411	1,795	169	18,345	20,720	2,375	18,345
89	Harrisburg, Pa.....	246,806	829	.....	.....	.....	.....	659	42	128	245,977	246,806	829	245,977
90	Peoria, Ill.....	55,888	3,173	.....	.....	.....	.....	597	1,734	842	52,715	55,888	3,173	52,715
91	Passaic, N. J.....	472,598	3,248	75	.....	.....	.....	2,133	701	339	469,350	472,598	3,248	469,350
92	Savannah, Ga.....	141,460	34,457	29,000	.....	.....	.....	3,482	795	1,180	107,003	141,460	34,457	107,003
93	Bayonne, N. J.....	345,666	1,158	.....	.....	.....	.....	40	910	208	344,508	345,666	1,158	344,508
94	Wichita, Kans.....	18,829	3,443	1,044	.....	.....	.....	49	1,932	418	15,386	18,829	3,443	15,386
95	South Bend, Ind....	7,386	3,842	1,414	791	.....	.....	1,293	344	3,544	7,386	7,386	3,842	3,544
96	Johnstown, Pa.....	138,136	36,942	35,060	.....	.....	.....	831	966	85	101,194	138,136	36,942	101,194
97	Brookton, Mass....	44,359	5,044	2,382	.....	.....	.....	1,405	1,257	.....	39,315	44,359	5,044	39,315
98	Sacramento, Cal....	447,864	39,934	82	.....	.....	.....	32,719	5,533	1,600	407,930	447,864	39,934	407,930
99	Terre Haute, Ind....	46,048	2,407	.....	.....	.....	.....	611	1,297	499	43,641	46,048	2,407	43,641
100	Holyoke, Mass.....	307,692	5,566	2,656	.....	.....	.....	584	1,330	996	302,126	307,692	5,566	302,126
101	Portland, Me.....	209,458	4,546	1,759	.....	.....	.....	2,256	157	374	204,912	209,458	4,546	204,912
102	Allentown, Pa.....	24,531	2,224	337	.....	.....	.....	.....	.....	1,897	22,297	24,531	2,224	22,297
103	El Paso, Tex.....	742,049	27,856	15,000	.....	.....	.....	7,767	4,077	1,012	714,193	742,049	27,856	714,193
104	Charleston, S. C....	99,934	75	.....	.....	.....	.....	14	61	99,859	99,934	75	99,859	75
105	Springfield, Ill....	50,025	2,791	1,141	.....	.....	.....	182	741	757	47,234	50,025	2,791	47,234
106	Canton, Ohio.....	442,634	32,411	14,331	.....	.....	.....	11,220	1,370	5,490	410,223	442,634	32,411	410,223
107	Chattanooga, Tenn..	57,561	2,965	1,400	.....	.....	.....	977	220	368	54,596	57,561	2,965	54,596
108	Pawtucket, R. I....	290,601	38,289	18,903	.....	.....	.....	2,959	16,427	.....	252,312	290,601	38,289	252,312
109	Altoona, Pa.....	146,717	466	.....	.....	.....	.....	402	37	27	146,251	146,717	466	146,251
110	Covington, Ky.....	285,359	11,050	.....	.....	.....	.....	1,425	480	9,142	274,309	285,359	11,050	274,309
111	Mobile, Ala.....	21,422	21,422	.....	.....	.....	.....	.....	21,387	35	.....	21,422	21,422	.....
112	Berkeley, Cal.....	27,246	1,431	.....	.....	.....	.....	.....	73	1,958	25,815	27,246	1,431	25,815
113	Sioux City, Iowa....	14,208	9,182	.....	.....	.....	.....	1,040	4,498	3,644	5,026	14,208	9,182	5,026
114	Atlantic City, N. J..	586,023	20,386	200	.....	.....	.....	19,138	747	301	565,637	586,023	20,386	565,637
115	Saginaw, Mich.....	607,261	6,237	5,250	.....	.....	.....	502	263	132	601,024	607,261	6,237	601,024
116	Little Rock, Ark....	21,882	13,726	10,884	.....	.....	.....	1,393	412	1,037	8,156	21,882	13,726	8,156
117	Rockford, Ill.....	8,958	5,838	2,097	.....	.....	.....	45	3,348	348	3,120	8,958	5,838	3,120
118	Binghamton, N. Y..	255,850	51,159	44,742	.....	.....	.....	4,565	305	1,547	204,691	255,850	51,159	204,691
119	Pueblo, Colo.....	516,490	325	.....	.....	.....	.....	303	22	516,165	516,490	325	516,165	
120	New Britain, Conn..	61,225	3,093	.....	.....	.....	.....	2,326	174	593	58,132	61,225	3,093	58,132
121	Flint, Mich.....	174,335	3,030	1,661	.....	.....	.....	442	927	171,805	174,335	3,030	171,805	
122	Tampa, Fla.....	2,431	2,431	.....	.....	.....	.....	1,635	571	225	.....	2,431	2,431	.....
123	San Diego, Cal.....	36,862	26,632	18,983	.....	.....	.....	538	1,962	5,159	10,230	36,862	26,632	10,230
124	Springfield, Ohio...	354,725	6,221	.....	.....	.....	.....	5,278	433	510	348,504	354,725	6,221	348,504
125	York, Pa.....	4,496	3,396	.....	.....	.....	.....	.....	39	3,357	1,100	4,496	3,396	1,100
126	Lancaster, Pa.....	5,648	448	.....	.....	.....	.....	194	90	164	5,200	5,648	448	5,200
127	Malden, Mass.....	64,753	3,716	1,447	.....	.....	.....	1,951	302	16	61,037	64,753	3,716	61,037

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$193,926	\$8,545	\$324	\$1,250	.....	\$6,187	\$387	\$397	\$185,381	\$193,926	\$8,545	\$185,381
129	Davenport, Iowa....	9,218	2,497	657	.....	.....	39	1,377	424	6,721	9,218	2,497	6,721
130	Topeka, Kans.....	49,268	2,970	200	.....	.....	1,164	1,514	92	46,298	49,268	2,970	46,298
131	Salem, Mass.....	336,069	15,629	7,027	.....	.....	7,712	745	145	320,460	336,069	15,629	320,460
132	Haverhill, Mass....	85,051	10,318	6,995	.....	.....	1,335	163	1,825	74,733	85,051	10,318	74,733
133	Kalamazoo, Mich....	415,463	1,314	742	.....	.....	215	357	414,149	403,765	415,463	1,314	402,451
134	Bay City, Mich.....	274,987	6,161	1,500	.....	.....	2,147	1,954	560	268,826	274,987	6,161	268,826
135	McKeesport, Pa.....	81,022	772	.....	.....	.....	678	16	78	80,250	81,022	772	80,250

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.

TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1916—Continued.

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

City number.	CITY.	NONREVENUE RECEIPTS.								NONGOVERNMENTAL COST PAYMENTS.				
		Total.	Receipts included in revenue and governmental cost accounts.						General transfer and inter-division agency receipts.	Total.	Payments included in revenue and governmental cost accounts. ²	General transfer and inter-division agency payments.		
			Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.					Receipts for correction of erroneous payments.	
				From sales.	From fire insurance adjustments. ¹	From charges.								
136	Lincoln, Nebr.	\$31,625	\$7,783	\$2,208	\$1,000			\$3,970	\$470	\$135	\$23,842	\$30,425	\$7,783	\$22,642
137	Racine, Wis.	4,949	4,949					2,236	2,394	319		4,949	4,949	
138	Macon, Ga.	340,567	3,333					406	1,867	1,060	337,234	340,567	3,333	337,234
139	Pasadena, Cal.	107,376	13,190	144	9,898			2,139	1,009	94,186	107,376	13,190	94,186	
140	Superior, Wis.	325,334	6,037	2,683				354	156	2,844	319,297	324,177	6,037	318,140
141	Huntington, W. Va.	82,672	1,526	1,429					55	42	81,146	82,672	1,526	81,146
142	Chelsea, Mass.	51,091	1,870	608					23	1,239	49,221	51,091	1,870	49,221
143	Woonsocket, R. I.	468,537	6,012	3,120				2,877	10	5	462,525	468,537	6,012	462,525
144	Wheeling, W. Va.	76,921	2,129						2	2,127	74,792	76,921	2,129	74,792
145	Newton, Mass.	477,501	6,101					3,782	2,122	197	471,400	477,501	6,101	471,400
146	Butte, Mont.	5,877	5,877	355					2,096	3,426		5,877	5,877	
147	Montgomery, Ala.	317,224	5,319					2,587	2,597	135	311,905	315,724	5,319	310,405
148	Muskogee, Okla.	59,283	466					324	133	9	58,817	58,861	466	58,395
149	Roanoke, Va.	124,147	5,895					2,719	1,940	1,236	118,252	124,147	5,895	119,298
150	West Hoboken, N. J.	16,538	821					50	467	304	15,737	16,538	821	15,737
151	Galveston, Tex.	202,381	3,498	2,950				269	271	8	198,883	202,381	3,498	198,883
152	East Orange, N. J.	330,677	2,867					956	1,728	183	327,810	330,677	2,867	327,810
153	Fitchburg, Mass.	61,233	4,166					3,773		393	57,067	61,233	4,166	57,067
154	Chester, Pa.	122,954	1,289			\$695		133	451	10	121,665	122,954	1,289	121,665
155	New Castle, Pa.	47,392	17,392		17,000			206	179	7	30,000	47,392	17,392	30,000
156	Springfield, Mo.	2,532	955					29	629	297	1,597	2,532	955	1,597
157	Perth Amboy, N. J.	631,514	4,785					4,503	29	253	626,729	631,514	4,785	626,729
158	Lexington, Ky.	195,236	1,612		232			862	518	618	193,624	191,663	1,612	190,051
159	Dubuque, Iowa	6,472	1,925	815				213	832	65	4,547	6,472	1,925	4,547
160	Hamilton, Ohio	174,617	10,193	6,000				4,025	111	57	164,424	174,617	10,193	164,424
161	Lansing, Mich.	292,513	7,020	3,150					3,662	208	285,493	292,513	7,020	285,493
162	Charlotte, N. C.	117,490	2,125	50				245	957	873	115,365	117,490	2,125	115,365
163	Decatur, Ill.	23,440	6,433	6,080				31	163	159	17,007	23,440	6,433	17,007
164	Portsmouth, Va.	155,733	14,941						14,874	67	150,792	155,733	14,941	150,792
165	Everett, Mass.	12,443	1,703					722	968	13	10,740	12,443	1,703	10,740
166	Knoxville, Tenn.	170,176	21,317	125				192	2,648	18,352	148,859	170,176	21,317	148,859
167	Elmira, N. Y.	100,920	19,812	887	7,892			5,207	5,081	745	81,108	101,072	19,812	81,260
168	San Jose, Cal.	2,779	2,015	1,194					10	811	764	2,779	2,015	764
169	Joliet, Ill.	9,033	1,094						297	797	7,939	9,033	1,094	7,939
170	Pittsfield, Mass.	848	848	700				39		109		848	848	
171	Quincy, Mass.	2,497	2,497					634	1,532	331		2,497	2,497	
172	Auburn, N. Y.	211,466	270					12	253	5	211,196	211,466	270	211,196
173	Quincy, Ill.	27,157	1,358						964	394	25,799	27,157	1,358	25,799
174	Cedar Rapids, Iowa.	12,167	8,746	4,121					898	3,727	3,421	12,167	8,746	3,421
175	Mount Vernon, N. Y.	684,505	2,131					1,087	923	121	682,374	684,505	2,131	682,374
176	New Rochelle, N. Y.	23,248	1,891					330	1,590	1	21,357	23,248	1,891	21,357
177	Niagara Falls, N. Y.	200,285	3,589					445	2,072	1,072	196,696	200,285	3,589	196,696
178	Amsterdam, N. Y.	179,466	1,831						1,796	35	177,635	179,466	1,831	177,635
179	Taunton, Mass.	177,126	8,626	6,709				1,244	528	145	168,500	177,126	8,626	168,500
180	Jamestown, N. Y.	306,697	3,343	125				1,377	312	1,529	303,354	306,697	3,343	303,354
181	Lorain, Ohio.	410,333	8,175					4,477	40	3,658	402,158	410,333	8,175	402,158
182	Oshkosh, Wis.	13,101	1,812	500				501	730	81	11,289	13,101	1,812	11,289
183	Jackson, Mich.	289,171	5,409	1,829					3,384	196	283,762	289,171	5,409	283,762
184	Lima, Ohio.	112,890	3,261	1,295				1,167	100	699	109,629	112,890	3,261	109,629
185	Stockton, Cal.	12,719	5,240	125				4,583	279	253	7,479	12,719	5,240	7,479
186	Waterloo, Iowa.	3,139	1,215	525				56	304	330	1,924	3,139	1,215	1,924
187	Fresno, Cal.	47,050	13,894	5,548	3,032				2,424	2,890	33,156	47,050	13,894	33,156
188	Shreveport, La.	23,157	16,810	11,431					2,938	1,476	6,347	23,157	16,810	6,347
189	Columbia, S. C.	25,286	3,281					1,480	1,600	201	22,005	25,286	3,281	22,005
190	Austin, Tex.	18,577	9,705	1,944				7,074	592	95	8,872	18,577	9,705	8,872
191	Everett, Wash.	1,747	1,675	1,510					165		72	1,747	1,675	72
192	Aurora, Ill.	2,531	551					398	50	103	1,980	2,531	551	1,980
193	Williamsport, Pa.	19,755	804	782					22	22	18,951	19,755	804	18,951
194	Joplin, Mo.	11,640	6,942	4,603				1,313	654	372	4,698	11,640	6,942	4,698
195	Waco, Tex.	396,487	5,090	2,400					2,639	51	391,397	396,487	5,090	391,397
196	Orange, N. J.	166,742	1,364					246	1,118		165,378	166,742	1,364	165,378
197	Boise, Idaho.	19,080	2,913					2,385	15	513	16,167	19,080	2,913	16,167
198	Lynchburg, Va.	452,089	911					266	570	75	451,178	452,089	911	451,178
199	Colorado Springs, Colo.	64,221	4,054					51	3,251	752	60,167	64,221	4,054	60,167
200	Brookline, Mass.	5,512	4,649	193				4,069	55	332	863	5,512	4,649	863
201	Danville, Ill.	3,238	3,238						95			3,238	3,238	
202	Newport, Ky.	158,690	421					59	288	94	158,409	158,690	421	158,409
203	Bellingham, Wash.	3,199	3,199	851					2,193	145		3,199	3,199	
204	La Crosse, Wis.	143,531	2,234	351					1,821	62	141,297	143,531	2,234	141,297
205	Council Bluffs, Iowa.	11,640	10,167			6,005			144	4,018	1,473	11,640	10,167	1,473
206	Norristown, Pa.	73,560	1,088	400					688		72,472	73,560	1,088	72,472
207	Kenosha, Wis.	535,654	9,978						472	8,522	525,678	535,654	9,978	525,678
208	Ogden, Utah.	24,595	2,542						2,035	507	22,053	24,595	2,542	22,053
209	Winston-Salem, N. C.	811	586						531	55	225	811	586	225
210	Zanesville, Ohio.	41,260	4,059	465				2,123	661	810	37,201	41,260	4,059	36,628
211	Easton, Pa.	51,446	7,357	5,850				1,194	188	125	44,089	51,446	7,357	44,089
212	Waltham, Mass.	41,333	1,816	420				1,093	303	303	39,517	41,333	1,816	39,517
213	Madison, Wis.	286,118	11,836	3,000				1,987	5,361	1,488	274,282	286,118	11,836	274,282

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.

GENERAL TABLES.

269

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
	Grand total.....		\$994,710,241	\$1,070,871,438	\$264,791,570	\$2,330,373,249	\$282,086,977	\$1,068,301,311	\$979,984,961
	Group I.....		490,090,757	605,473,789	116,185,385	1,211,755,931	117,552,254	514,968,631	579,235,046
	Group II.....		152,141,704	171,203,892	52,931,296	378,276,892	62,498,012	166,042,095	147,736,785
	Group III.....		180,236,745	150,033,947	47,734,193	378,004,885	54,328,013	195,327,441	128,349,431
	Group IV.....		98,070,734	82,863,032	29,555,956	210,489,722	27,986,099	111,388,624	71,114,909
	Group V.....		74,164,301	61,296,778	18,384,740	153,845,819	19,722,599	80,574,520	53,548,700

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....		\$223,854,693	\$319,602,986	\$28,228,804	\$571,686,483	\$28,684,078	\$223,677,458	\$319,324,947
	General treasury.....	Dec. 31, 1915....	191,889,393	258,998,028	24,701,545	475,566,966	18,643,107	217,829,919	239,093,943
	Mortgage tax fund.....	Dec. 31, 1915....	1,022,935	973,439		1,996,394		42,390	1,954,004
	Foreign insurance tax fund.....	Dec. 31, 1915....	265,568	28,215		293,783		131,525	162,258
	Cash in transit.....	Dec. 31, 1915....		284,542	129,191	393,733	264,542		129,191
	Sinking funds.....	Dec. 31, 1915....	29,427,124	46,390,975	695,529	76,513,628	6,749,531	762,196	69,001,601
	Public trust funds.....	Dec. 31, 1915....	1,261,352	4,695,359	202,455	6,159,166	242,149	4,911,431	1,005,588
	Investment funds.....	Dec. 31, 1915....	8,301	52,946		61,247			61,247
	Private trust funds.....	Dec. 31, 1915....		8,201,492	2,500,034	10,701,566	2,784,449		7,917,117
2	Chicago, Ill.....		81,051,062	146,378,647	20,959,742	248,389,451	26,542,870	83,095,499	138,751,082
	City corporation.....		46,045,081	70,114,241	16,334,729	132,494,051	18,720,751	49,558,375	64,214,925
	General treasury.....	Dec. 31, 1915....	42,273,907	38,978,335	10,113,126	91,365,368	10,468,685	48,425,011	32,471,672
	Library insurance fund.....	May 31, 1915....			11			11	
	Sinking funds.....	Dec. 31, 1915....	528,837	2,881,000	1,958,187	5,368,024	1,641,681		3,728,343
	Public trust funds.....	May 31, Sept. 30, Dec. 31, 1915....	184,855	893,135	259,756	1,337,746	154,193	1,133,353	50,200
	Investment funds.....	Dec. 31, 1915....	3,057,482	26,910,000	3,507,994	33,475,476	5,901,646		27,573,830
	Private trust fund.....	May 31, Dec. 31, 1915....		451,771	495,655	947,426	554,546		392,580
	County.....		6,744,158	59,196,367	646,027	66,586,552	1,917,111	7,203,399	57,466,042
	General treasury.....	Dec. 4, 1915....	6,708,058	4,608,078	440,510	11,756,646	1,656,428	7,203,081	2,897,137
	County-as-agent fund.....	Dec. 4, 1915....		54,588,289		54,588,289	220,911		54,867,378
	Interest receipt fund.....	Dec. 4, 1915....	1,505		174,531	176,036			176,036
	Fee fund.....	Dec. 4, 1915....	29,242		25,491	54,733	29,242		25,491
	Investment fund.....	Dec. 4, 1915....	5,353		5,186	10,539	10,221	318	
	Private trust fund.....	Dec. 4, 1915....			309	309	309		
	School district.....		16,809,605	10,028,168	734,120	27,571,893	627,947	16,431,907	10,512,039
	General treasury.....	June 30, 1915....	14,844,997	9,784,126	479,928	25,109,051	540,631	16,217,483	8,350,637
	Public trust funds.....	June 30, Dec. 31, 1915....	1,964,608	244,042	254,192	2,462,842	87,316	214,424	2,161,102
	Park district.....		5,611,910	1,739,786	2,352,787	9,704,483	3,237,357	4,776,151	1,690,975
	General treasury.....	Apr. 30, May 31, June 30, July 31, Dec. 31, 1915; Feb. 29, Mar. 31, 1916....	5,589,963	1,640,176	1,645,534	8,875,673	2,618,658	4,776,151	1,480,864
	Sinking funds.....	Apr. 30, Dec. 31, 1915....	10,256	55,642	499,433	565,331	377,434		187,897
	Investment funds.....	Feb. 29, Mar. 31, 1916....	11,691	24,515	197,671	233,877	228,509		5,368
	Private trust funds.....	May 31, Dec. 31, 1915; Feb. 29, Mar. 31, 1916....		19,453	10,149	29,602	12,766		16,846
	Sanitary district.....		5,840,308	5,800,085	892,079	12,032,472	2,039,704	5,125,667	4,867,101
	General treasury.....	Dec. 31, 1915....	5,713,872	3,562,173	892,079	10,168,124	2,039,704	5,125,667	3,002,753
	Investment fund.....	Dec. 31, 1915....	126,436	1,737,912		1,864,348			1,864,348
3	Philadelphia, Pa.....		45,853,425	24,756,097	16,679,332	87,293,854	11,117,270	52,734,967	23,441,617
	City corporation.....		36,185,193	21,250,009	12,615,839	70,061,041	7,546,239	41,317,229	21,197,573
	General treasury.....	Dec. 31, 1915....	29,345,396	12,154,893	10,745,642	52,245,931	6,611,860	33,859,338	11,774,733
	Special assessment fund.....	Dec. 31, 1915....	1,013,503			1,013,503		1,013,503	
	Library fund.....	Dec. 31, 1915....	6,169	297,120	39,220	342,509	47,690	266,343	28,476
	Museum fund.....	Dec. 31, 1915....	65,917	57,548	9,556	133,021	12,065	120,056	
	Sinking fund.....	Dec. 31, 1915....	850,381	7,758,657	1,495,805	10,110,843	461,816	4,348,257	6,300,770
	Public trust funds:								
	Municipal.....	Dec. 31, 1915....	2,960,772	644,850	215,424	3,821,046	249,639	1,692,833	1,878,554
	Nonmunicipal.....	Dec. 31, 1915....		62	371	433			8
	Investment funds.....	Dec. 31, 1915....	1,947,055	53,658	29,770	2,030,483	41,535	15,979	1,972,969
	Private trust funds.....	Dec. 31, 1915....		283,221	80,051	363,272	121,209		242,063
	School district.....		9,557,870	3,470,338	4,035,906	17,064,114	3,542,287	11,812,333	2,209,494
	General treasury.....	Dec. 31, 1915....	9,393,207	2,999,308	3,997,619	16,390,134	3,468,820	11,183,462	1,737,852
	Sinking fund.....	Dec. 31, 1915....	21,071	285,194	44	306,309	12,068	50	293,591
	Public trust fund.....	Dec. 31, 1915....	129,107	80,000	37,491	246,598	82,705	128,469	63,424
	Investment fund.....	Dec. 31, 1915....	14,485	105,836	753	121,073	8,094	352	112,627
	Poor districts.....		105,362	35,750	27,587	168,699	28,744	105,405	34,550
	General treasury.....	Dec. 31, 1915; Mar. 23, 1916....	104,911	35,750	27,411	168,072	28,395	105,127	34,550
	Public trust fund.....	Dec. 31, 1915....	451		176	627	349	278	

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

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916—Continued.									
4	St. Louis, Mo.		\$23,698,380	\$5,331,586	\$7,492,558	\$36,422,524	\$7,678,882	\$22,235,813	\$6,507,829
	City corporation		18,791,777	4,926,002	7,066,729	30,784,508	6,814,577	17,885,636	6,084,295
	General treasury	Apr. 10, 1916	15,854,193	674,233	5,245,086	21,773,512	3,931,039	14,788,473	3,004,000
	Collector's commission and expense fund.	Apr. 10, 1916	256,367			256,367		155,589	100,778
	Clerk of circuit court fee fund	Dec. 31, 1915	86,357			86,357		75,656	10,701
	Judge of probate court fee fund	Dec. 31, 1915	41,677			41,677		38,886	2,791
	Public improvement fund	Apr. 10, 1916	2,408,198	49,514		2,457,712		2,457,712	
	Convict labor account	Apr. 10, 1916	27,917			27,917			
	Library fund	Mar. 31, 1916	8,451	266,104	12,263	286,818	14,063	272,102	593
	State revenue fund	Apr. 10, 1916		1,973,128		1,973,128			1,973,128
	Sinking funds	Apr. 10, 1916	48,000	1,939,350	1,747,927	3,735,277	2,791,277		944,000
	Public trust funds	Dec. 31, 1915; Feb. 29, Mar. 31, 1916	59,297	23,595	61,292	144,184	28,056	60,178	46,950
	Investment fund	Mar. 31, 1916	1,320	78		1,398		63	1,335
	Private trust fund	Apr. 10, 1916			161	161	142		19
	School district		4,806,603	405,584	425,829	5,638,016	864,305	4,350,177	423,534
	General treasury	June 30, 1916	4,650,537	172,113	375,758	5,198,408	819,162	4,327,346	51,900
	Lunch room fund	June 30, 1916	882	86,861	9,989	97,723	10,831		86,351
	Public trust funds	June 30, 1916	153,390	37,930	19,223	210,543	17,235	21,327	171,981
	Investment funds	June 30, 1916	2,294	2,000	8,865	13,159	7,194	1,504	4,461
	Private trust funds	June 30, 1916		106,680	11,994	118,674	9,833		108,841
5	Boston, Mass.		26,690,079	31,681,319	10,047,002	78,418,400	11,809,608	35,325,470	31,283,322
	General treasury	Jan. 31, 1916	33,133,343	20,082,343	4,202,216	57,417,902	3,681,216	31,752,066	21,984,620
	County fund	Jan. 31, 1916	185,628	1,687,451		1,873,079		1,806,615	76,464
	Overseers of poor fund	Jan. 31, 1916	251,858	683,207	6,939	942,004	2,781	736,846	202,377
	Sinking funds	Jan. 31, 1916	1,492,204	4,616,104	4,030,353	10,038,661	5,306,086		4,732,575
	Public trust funds:								
	Municipal	Jan. 31, 1916	515,182	150,822	169,413	835,417	295,237	177,265	362,915
	Nonmunicipal	Jan. 31, 1916		28,495	789	29,284	4,463		24,821
	Investment fund	Jan. 31, 1916	1,101,864	4,415,474	1,438,502	6,955,840	2,332,769	852,678	3,770,393
	Private trust funds	Jan. 31, 1916		117,423	198,790	316,213	187,056		129,157
6	Cleveland, Ohio		19,556,741	35,723,005	16,733,272	72,013,018	14,873,331	28,621,955	28,517,732
	City corporation		11,618,959	16,200,154	9,093,262	36,912,375	7,953,313	19,140,965	9,818,097
	General treasury	Dec. 31, 1915	11,434,567	9,882,775	8,638,540	29,955,882	6,860,669	16,073,625	6,121,588
	Sinking fund	Dec. 31, 1915	150,707	5,888,203	153,972	6,192,882	745,334	2,230,292	3,217,256
	Public trust funds:								
	Municipal	Dec. 31, 1915	33,685	309,551	39,793	383,029	45,749	237,048	100,232
	Nonmunicipal	Dec. 31, 1915		9,183	10,451	19,634	10,686		8,948
	Private trust funds	Dec. 31, 1915		110,442	250,506	360,948	290,875		70,073
	County		2,399,545	16,835,837	5,584,788	24,820,168	4,034,533	3,737,158	17,048,477
	General treasury	Aug. 31, 1915	2,399,545	658,326	5,169,721	8,227,592	3,823,413	3,737,158	607,021
	County-as-agent fund	Aug. 31, 1915		16,044,428	279,548	16,323,976	78,037		16,245,939
	Private trust fund	Aug. 31, 1915		133,083	135,517	268,600	133,083		135,517
	School district		5,538,237	2,687,014	2,055,224	10,280,475	2,885,485	5,743,832	1,651,158
	General treasury	Aug. 31, 1915	4,991,621	2,270,301	1,777,724	9,039,646	2,656,600	5,302,771	1,080,275
	Library fund	Dec. 31, 1915	424,683	16,324	113,350	554,357	146,506	391,527	16,324
	Sinking funds	Aug. 31, Dec. 31, 1915	67,264	306,273	146,186	519,723	70,690	13,020	436,113
	Public trust fund	June 30, 1915	54,669	94,116	17,964	166,749	11,789	36,514	118,446
7	Baltimore, Md.		16,594,811	10,561,954	2,578,769	29,735,524	2,438,642	21,795,794	5,501,088
	General treasury	Dec. 31, 1915	15,532,280	9,505,197	2,392,594	27,430,071	2,350,835	21,712,292	3,366,884
	Sinking fund	Dec. 31, 1915	991,167	1,024,501	176,021	2,191,689	79,367		2,112,322
	Public trust funds	Dec. 31, 1915	70,448	20,264	6,910	97,622	5,230	83,502	8,890
	Investment funds	Dec. 31, 1915	916	10,771	1,467	13,154	1,857		11,297
	Private trust fund	Dec. 31, 1915		1,221	1,767	2,988	1,293		1,695
8	Pittsburgh, Pa.		21,470,134	17,010,332	12,712,412	51,192,878	10,477,544	24,178,643	16,536,691
	City corporation		12,840,038	12,593,611	6,043,749	31,482,398	4,882,485	13,214,397	13,385,516
	General treasury	Dec. 31, 1915	12,423,403	7,929,099	4,191,142	24,543,644	4,681,501	12,910,951	6,951,192
	Library fund	Dec. 31, 1915	105,325	199,681	30,209	335,215	38,631	296,584	
	Sinking fund	Dec. 31, 1915	302,068	4,159,257	1,803,480	6,264,905	122,755		6,142,050
	Public trust funds	Dec. 31, 1915	2,028		13,129	15,157		776	
	Investment fund	Dec. 31, 1915	7,214	310,574	5,789	323,577	25,217	6,086	292,274
	County		3,506,090	3,535,619	2,424,112	9,465,821	2,032,296	5,332,106	2,101,419
	General treasury	Dec. 31, 1915	2,986,361	2,967,829	1,548,817	7,503,007	1,274,555	4,700,365	1,528,087
	Poor and insane fund	Dec. 31, 1915	295,947	70,112	165,738	531,797	133,076	341,601	57,120
	Workhouse fund	Dec. 31, 1915	115,501	111,542	11,177	238,220	13,327	222,140	2,753
	Industrial training school fund	Nov. 30, 1915		71,312	4,435	75,747		68,000	
	Sinking fund	Dec. 31, 1915	103,967	311,960	693,945	1,109,872	506,681		513,191
	Public trust fund	Dec. 31, 1915	4,190	2,864		7,054	6,910		144
	Investment fund	Dec. 31, 1915	124			124			124

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

GENERAL TABLES.

271

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916—Continued.									
8	Pittsburgh, Pa.—Continued. School district.....		\$5,124,006	\$876,102	\$4,244,551	\$10,244,659	\$3,562,763	\$5,632,140	\$1,049,756
	General treasury.....	Dec. 31, 1915....	5,078,447	248,621	3,719,518	9,046,586	3,011,955	5,275,119	759,512
	Sinking fund.....	Dec. 31, 1915....	45,559	626,981	525,033	1,197,573	550,808	357,021	289,744
	Investment fund.....	Dec. 31, 1915....		500		500			500
9	Detroit, Mich.....		21,422,432	14,427,863	753,504	36,603,799	3,930,029	23,303,032	9,370,738
	City corporation.....		19,751,564	10,551,214	557,620	30,860,398	3,769,519	21,432,041	5,658,638
	General treasury.....	June 30, 1916....	15,131,654	5,145,852	92,422	20,419,928	2,680,528	16,945,660	763,740
	Local improvement fund.....	June 30, 1916....		2,337,110		2,337,110		2,337,110	
	House of correction fund.....	Dec. 31, 1915....	275,976	842		277,316	20,577	231,192	25,547
	Waterworks fund.....	June 30, 1916....	1,648,022	96,884	289,777	2,034,683	259,572	1,678,227	96,884
	Waterworks park fund.....	June 30, 1916....	4,853		830	5,682	1,537	4,145	
	Petty cash fund.....	June 30, 1916....		780	2,695	3,475	3,325		150
	Sinking funds.....	June 30, 1916....	2,585,841	1,167,246	129,298	3,882,385	732,191	201,677	2,948,517
	Public trust funds.....	Aug. 31, 1915, June 30, 1916....	55,220	8,500	42,099	105,819	71,789	34,030	
	Investment fund.....	June 30, 1916....		1,794,000		1,794,000			1,794,000
	County.....		1,670,868	3,876,649	195,884	5,743,401	160,510	1,870,991	3,711,900
	General treasury.....	Nov. 30, 1915....	1,669,710	381,614	175,650	2,226,974	139,326	1,857,366	230,282
	County-as-agent fund.....	Nov. 30, 1915....		3,376,425	7,806	3,384,231	9,112		3,375,119
	Soldiers' relief commission fund.....	Nov. 30, 1915....		13,600	33	13,633	8	13,625	
	Sinking fund.....	Nov. 30, 1915....	1,158	103,359	3,113	107,630	2,671		104,959
	Private trust fund.....	Nov. 30, 1915....		1,651	9,282	10,933	9,393		1,540
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.									
10	Los Angeles, Cal.....		\$23,112,165	\$27,937,156	\$10,860,602	\$61,909,923	\$15,249,290	\$25,909,009	\$20,751,624
	City corporation.....		14,925,539	8,296,157	6,168,595	29,390,291	8,848,415	15,808,884	4,732,992
	General treasury.....	June 30, 1916....	11,203,098	5,867,563	5,718,997	22,791,658	7,540,522	12,073,073	3,178,063
	Special assessment fund.....	June 30, 1916....	3,518,654	148,827		3,667,481		3,667,481	
	Convict labor account.....	June 30, 1916....	20,452			20,452		20,452	
	Water revenue emergency fund.....	June 30, 1916....		550	7,000	7,550	7,550		
	Electric plant emergency fund.....	June 30, 1916....		12,000		12,000			
	Sinking funds.....	June 30, 1916....	143,782	1,404,858	346,147	1,894,767	1,168,367		726,400
	Public trust funds.....	June 30, 1916....	5,597	48,479	30,319	82,395	37,935	37,925	6,935
	Investment funds.....	June 30, 1916....	31,976	87,088	18,278	137,342	10,744	10,353	116,245
	Private trust fund.....	Apr. 30, 1916....		728,792	47,854	776,646	71,297		705,349
	County.....		3,080,766	16,048,149	3,142,711	22,271,626	3,531,016	3,282,250	15,458,360
	General treasury.....	June 30, 1915....	2,956,110	186,193	501,709	3,644,012	244,972	3,188,152	210,888
	County-as-agent fund.....	June 30, 1915....		14,694,388	2,601,966	17,296,354	3,265,170		14,031,184
	Convict labor account.....	June 30, 1915....	6,006			6,006		6,006	
	Sinking fund.....	June 30, 1915....	118,650	60	39,036	157,746	20,874	88,092	48,780
	Private trust fund.....	June 30, 1915....		1,167,508		1,167,508			1,167,508
	School district.....		5,105,860	3,592,850	1,549,296	10,248,006	2,869,859	6,517,875	560,272
	General treasury.....	June 30, 1916....	4,584,515	3,466,680	1,331,117	9,382,312	2,675,817	6,541,795	164,700
	Sinking fund.....	June 30, 1916....	483,545	126,170	218,179	827,894	194,042	276,080	357,772
	Investment fund.....	June 30, 1916....	37,800			37,800			37,800
11	Buffalo, N. Y.....		16,458,438	11,258,487	4,943,017	32,659,942	6,117,028	17,780,037	8,762,877
	City corporation.....		14,768,828	10,083,878	4,030,995	28,883,701	5,255,978	16,106,551	7,521,172
	General treasury.....	June 30, 1916....	14,010,583	6,597,669	2,099,190	22,707,442	2,651,418	15,405,745	4,650,279
	Comptroller's cash fund.....	June 30, 1916....	253	1,935,513	1,441,871	3,377,637	1,828,036	248,689	1,300,912
	City and county hall fund.....	Dec. 31, 1915....	1,328	48,625	22,376	72,329	35,237	37,092	
	Library funds.....	Dec. 31, 1915, June 30, 1916....	16,237	154,671	66,705	237,613	81,652	155,961	
	Historical Society fund.....	Dec. 31, 1915....		11,625	2,608	14,233	2,076	12,157	
	Sinking funds.....	June 30, 1916....	506,811	1,052,295	244,281	1,803,387	464,152	9,583	1,339,652
	Public trust funds.....	Dec. 31, 1915, June 30, 1916....	232,192	67,059	119,052	418,303	163,233	237,324	17,746
	Investment fund.....	June 30, 1916....	1,424		14,927	16,351	16,351		
	Private trust fund.....	June 30, 1916....		216,421	19,985	236,406	23,823		212,583
	County.....		1,689,610	1,174,609	912,022	3,776,241	861,050	1,673,486	1,241,705
	General treasury.....	Dec. 31, 1915....	1,668,680	77,432	241,362	1,987,474	188,824	1,646,258	152,392
	County-as-agent fund.....	Dec. 31, 1915....	3,214	962,040	236,840	1,221,694	258,556		963,038
	Superintendent of poor fund.....	Dec. 31, 1915....	16,937		4,856	21,793	3,455	5,348	12,990
	Petty cash fund.....	Dec. 31, 1915....		133	1,585	1,718	1,585	133	
	City and county hall fund.....	Dec. 31, 1915....	779	28,500	13,129	42,408	20,661	21,747	
	Private trust fund.....	Dec. 31, 1915....		86,504	414,750	501,254	387,969		113,286
12	San Francisco, Cal.....		19,872,052	8,560,813	10,024,755	38,447,620	10,537,038	21,526,189	6,384,393
	General treasury.....	June 30, 1916....	18,231,098	6,497,901	9,641,949	34,370,948	9,915,999	19,794,294	4,660,655
	Special assessment fund.....	June 30, 1916....	1,392,807	126,068		1,518,875		1,518,875	
	Public trust funds.....	June 30, 1916....	125,966	183,650	46,134	355,750	65,889		76,841
	Investment funds.....	June 30, 1916....	122,181	708,329	173,072	1,008,682	374,964		628,618
	Private trust funds.....	June 30, 1916....		1,034,865	163,600	1,198,465	180,186		1,018,279

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

TABLE 28.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916—Continued.									
13	Milwaukee, Wis.....		\$14,375,212	\$10,257,225	\$2,022,336	\$26,654,773	\$2,100,059	\$14,624,038	\$9,930,676
	City corporation.....		11,905,623	7,128,226	862,963	19,896,812	1,199,549	11,743,607	6,953,566
	General treasury.....	Dec. 31, 1915....	11,805,627	7,030,796	825,791	19,662,214	1,190,591	11,638,786	6,832,837
	Library cash fund.....	Dec. 31, 1915....	4,847	54	39	4,940	36		4,904
	Library petty cash fund.....	Dec. 31, 1915....		820	73	893	70	823	
	Public trust funds.....	Apr. 30, Aug. 31, Dec. 31, 1915....	95,149	96,656	37,060	228,765	8,852	104,088	115,825
	County.....		2,460,589	3,128,999	1,159,373	6,757,961	900,510	2,880,341	2,977,110
	General treasury.....	Dec. 31, 1915....	2,460,589	288,788	1,119,362	3,877,739	786,927	2,876,775	214,037
	County-as-agent fund.....	Dec. 31, 1915....		2,497,149		2,497,149	50,348		2,446,801
	Hunters' license fund.....	Dec. 31, 1915....		7,896		7,896			7,896
	Highway commissioner's fund.....	Dec. 31, 1915....		4,300		4,300	734	3,566	
	Private trust funds.....	Dec. 31, 1915....		330,866	40,011	370,877	62,501		308,376
14	Cincinnati, Ohio.....		15,098,451	21,094,020	9,129,612	45,322,283	10,167,464	17,821,969	17,332,850
	City corporation.....		10,619,404	8,767,265	5,757,067	25,143,736	6,393,800	12,784,193	5,965,743
	General treasury.....	Dec. 31, 1915....	6,991,129	4,606,667	4,496,670	16,094,466	4,538,199	9,342,106	2,214,161
	University fund.....	Dec. 31, 1915....	122,239	220,711	490,482	835,432	365,958	460,728	746
	Contingent fund.....	Dec. 31, 1915....				300			300
	Cash in transit.....	Dec. 31, 1915....			1,307	1,307			1,307
	Fee and special funds.....	Aug. 31, 1915....	63,395			63,395		63,395	
	Sinking fund.....	Dec. 31, 1915....	2,082,491	3,312,905	604,102	5,999,498	1,292,681	2,698,196	2,008,421
	Public trust funds:								
	Municipal.....	Dec. 31, 1915....	137,862	135,472	20,857	294,191	38,463	213,768	43,900
	Nonmunicipal.....	Dec. 31, 1915....		3,245	173	3,418	178		3,240
	Investment funds.....	Dec. 31, 1915....	1,222,288	102,697	12,488	1,337,373	17,023		1,320,350
	Private trust funds.....	Dec. 31, 1915....		385,668	130,688	516,356	143,008		373,258
	County.....		1,904,199	11,842,861	1,831,258	15,578,318	2,338,299	2,252,641	10,987,378
	General treasury.....	Aug. 31, 1915....	1,816,041	1,174,048	1,637,597	4,627,686	1,870,106	1,987,073	770,507
	County-as-agent fund.....	Aug. 31, 1915....		10,087,766		10,225,230	266,677		9,958,553
	Library fund.....	June 30, 1915....	31,265	154,980	1,874	188,119	13,142	168,857	6,120
	Sinking fund.....	Aug. 31, 1915....	23,553	899,526	47,224	470,103	167,764	90,711	205,628
	Public trust funds.....	June 30, 1915....	35,540			35,540	3,801		29,739
	Private trust funds.....	Aug. 31, 1915....		20,541	7,099	33,640	16,809		16,831
	School district.....		2,574,848	483,894	1,541,487	4,600,229	1,435,365	2,785,135	379,729
	General treasury.....	Aug. 31, 1915....	2,498,241	218,937	1,381,396	4,098,574	1,293,625	2,542,114	262,935
	Fee and special funds.....	Aug. 31, 1915....	19,185			19,185		19,185	
	Sinking fund.....	Aug. 31, 1915....	14,212	218,562	146,731	379,605	120,700	150,454	102,351
	Public trust funds.....	Aug. 31, Dec. 31, 1915....	43,210	46,395	13,360	102,965	21,140	67,382	14,443
15	Newark, N. J.....		14,659,717	35,575,977	4,120,146	54,355,840	3,389,051	16,499,872	24,486,917
	City corporation.....		12,417,845	29,239,526	3,556,432	45,213,803	2,809,684	13,954,273	28,449,846
	General treasury.....	Dec. 31, 1915....	10,274,816	24,523,234	2,196,643	36,994,693	1,655,673	8,465,433	26,873,587
	Court fees fund.....	Dec. 31, 1915....	11,423			11,423			11,423
	School fund.....	June 30, 1915....	1,652,307	1,798,020	1,302,107	4,752,434	1,084,177	3,667,508	749
	Library fund.....	Dec. 31, 1915....	23,247	125,314	11	148,572	4	146,976	1,592
	Sinking fund.....	Nov. 30, 1915....	387,053	2,447,672	23,854	2,858,579	33,353	1,560,726	1,264,500
	Public trust funds.....	Apr. 30, Dec. 31, 1915, Jan. 15, 1916....	62,085	175,597	31,879	267,561	30,329	87,851	149,381
	Investment fund.....	Dec. 31, 1915....	6,914	171,689	1,938	180,541	6,148	14,356	160,037
	County.....		2,241,872	6,336,451	563,714	9,142,037	539,367	2,545,599	6,037,071
	General treasury.....	May 12, 1915....	2,149,564	1,315,551	291,126	3,756,241	191,379	2,087,109	1,477,753
	County-as-agent fund.....	May 12, 1915....		4,143,967		4,143,967			4,143,967
	Park fund.....	Dec. 31, 1915....	12,861	627,349		678,983	220,493	458,490	
	Sinking fund.....	May 12, 1915....	79,447	349,584	133,815	562,846	147,496		415,351
16	New Orleans, La.....		8,585,042	11,755,206	4,941,195	25,281,443	4,784,293	10,551,723	9,945,327
	General treasury.....	Dec. 31, 1915....	6,699,033	3,773,141		10,472,174	1,126,231	3,193,365	6,152,578
	Board of liquidation fund.....	Dec. 31, 1915....	24,312	3,547,736	1,284,852	4,656,900	1,391,662	1,432,119	1,833,119
	Sewage and water fund.....	Dec. 31, 1915....	627,679	1,322,587	3,105,522	5,115,588	1,753,294	2,537,591	824,703
	Park and avenue commission fund.....	Dec. 31, 1915....	5,680	49,029	18,172	71,851	19,992	51,645	
	Audubon Park fund.....	Dec. 31, 1915....	5,647	25,630	8,647	37,824	17,483	20,341	
	Park and museum fund.....	Dec. 31, 1915....	10,298	52,200		63,143	626	27,817	
	Alms-house fund.....	Dec. 31, 1915....	24,637	13,000	146	37,783	15,482	22,301	
	Prisons and asylums commission fund.....	Dec. 31, 1915....		400	59	459	131		
	School fund.....	June 30, 1915....	282,561	1,564,420	83,194	1,930,175	26,206	1,223,000	680,969
	Library fund.....	Dec. 31, 1915....	3,043	40,000	216	43,259	480	42,779	
	Public Belt Railroad fund.....	Dec. 31, 1915....	390,621	247,819	57,573	695,613	23,709	634,777	37,327
	Judicial expense fund.....	Dec. 31, 1915....	134,201		117,024	251,225	141,669	109,656	
	Playground commission fund.....	Dec. 31, 1915....	633	4,469	2,321	7,323	795	6,528	
	Board of health fund.....	Dec. 31, 1915....	47,073	115,208	1,108	163,389	2,049	161,205	135
	Fire commissioner's fund.....	Dec. 31, 1915....	1,020	538,035	23,617	560,672	41,558	509,386	9,728
	Police commissioner's fund.....	Dec. 31, 1915....	49,265	419,924	20,579	489,768	19,897	456,265	13,603
	Courthouse commission fund.....	Dec. 31, 1915....	182	21,800	6,866	28,848	6,387	23,461	
	Sinking fund.....	Dec. 31, 1915....	10,536	15,279		25,815	32		25,783

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

GENERAL TABLES.

273

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916—Continued.									
16	New Orleans, La.—Continued. Public trust funds: Municipal..... Nonmunicipal..... Investment funds..... Private trust funds.....	Aug. 31, Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915.	\$257,483 14,643	\$107,068 25 13,249 86,317	\$149,949 3 697	\$514,500 28 28,589 86,317	\$197,435 16 259	\$95,784 3,572	\$221,281 12 21,758 86,317
17	Washington, D. C..... General treasury..... Militia fund..... Register of wills fund..... Recorder of deeds fund..... Bridge fund..... Convict labor account..... Library fund..... Zoological Park fund..... Public buildings and ground fund..... Aqueduct fund..... Park lighting fund..... Miscellaneous funds..... Sinking fund..... Public trust funds..... Private trust funds.....	..... June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916. June 30, 1916.	15,880,822 15,384,342 79,215 43,247 34,650 25,000 5,907 6 217,254 307,998 22,320 165,908 17,807 183,945	3,395,394 379,985 79,215 225 5,275 16,000 1 98,999 217,254 307,998 22,320 57,652 1,377,953 40,792 791,725	1,374,521 954,088 7,821 22 2,550 2,747 216 3,073 38,350 57,366 2,679 29,139 276,970	20,680,737 16,718,415 86,536 43,494 42,475 18,747 25,000 6,124 102,078 255,604 365,366 24,999 223,560 1,395,760 253,886 1,068,695	3,411,524 2,979,923 3,191 1,140 943 981 654 20,288 22,570 3,254 3,255 71,460 303,859	13,163,668 11,677,376 83,345 43,258 30,785 17,645 25,000 5,142 100,612 234,156 342,569 21,643 165,908 235,803 180,426	4,055,545 2,061,116 236 10,550 159 1 812 1,160 219 102 57,652 1,156,702 2,000 764,836
18	Minneapolis, Minn..... City corporation..... General treasury..... Convict labor account..... Library fund..... Sinking fund..... Public trust funds..... Investment fund..... County..... General treasury..... County-as-agent fund..... Sinking funds.....	..... ..... Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915. Aug. 31, Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915.	9,971,845 9,158,280 8,501,863 2,085 7,730 433,431 200,655 12,516 813,565 781,756 9,481,646 31,809	18,711,877 8,885,396 5,707,889 1,661 375,791 25,055 2,775,000 9,826,481 273,436 9,481,646 71,399	1,323,494 1,121,699 963,323 750 91,711 65,915 201,795 132,639 13,985	30,007,216 19,165,375 15,173,075 2,085 10,141 900,933 291,625 2,787,516 10,841,841 1,110,363 9,614,285 117,193	2,002,699 1,755,673 1,663,775 728 15,927 75,243 247,226 95,843 131,609 19,774	11,743,674 11,002,463 10,858,521 2,085 1,663 140,174 741,211 741,211	16,260,643 6,407,239 2,650,779 7,730 885,006 76,208 2,787,516 9,833,404 273,309 9,482,676 97,419
19	Seattle, Wash..... City corporation..... General treasury..... Public trust funds..... County..... General treasury..... County-as-agent fund..... Private trust funds..... School district..... General treasury..... Sinking fund..... Investment fund..... Port of Seattle..... General treasury..... Sinking fund.....	..... ..... Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915. Dec. 31, 1915. June 30, 1915. June 30, 1915. June 30, 1915. Dec. 31, 1915. Dec. 31, 1915.	14,147,960 9,567,374 9,541,175 26,199 2,357,948 2,357,948 1,848,901 1,636,517 210,181 2,203 373,737 205,065 168,672	22,667,737 8,713,973 8,711,314 2,659 12,273,338 1,994,066 10,276,477 2,795 879,127 847,104 23,578 8,445 801,299 776,364 24,935	4,191,418 609,744 549,259 60,485 1,866,279 1,314,569 551,057 653 1,012,425 768,091 244,334 702,970 596,112 106,858	41,007,115 18,891,091 18,801,748 89,343 16,497,565 5,666,583 10,827,634 3,448 3,740,453 3,251,712 478,093 10,648 1,878,006 1,577,541 300,465	4,759,266 2,864,360 2,816,773 47,587 1,210,915 868,160 842,073 682 299,054 299,054 384,637 338,988 45,949	16,421,916 9,060,052 9,024,470 35,582 3,481,180 3,481,180 2,593,961 2,593,961 1,286,723 1,085,970 200,747	19,825,933 6,966,679 6,960,505 6,174 11,805,470 1,317,243 10,485,461 2,766 847,438 358,697 478,093 10,648 206,346 152,577 53,769

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....		\$7,060,634	\$8,001,012	\$1,747,967	\$16,809,613	\$2,063,439	\$6,835,880	\$7,010,294
	General treasury.....	Nov. 30, 1915.	6,707,385	5,387,250	725,323	12,819,958	915,387	6,649,338	5,225,233
	Library fund.....	Nov. 30, 1915.	2,278	67,667	16,332	86,277	14,676	71,461	140
	Sinking fund.....	Nov. 30, 1915.	328,225	2,474,652	978,709	3,781,588	1,996,065		1,784,921
	Public trust funds.....	Nov. 30, Dec. 31, 1915.	22,746	71,443	27,603	121,792	6,711	115,061	
21	Kansas City, Mo.....		9,670,050	5,252,255	2,275,170	17,197,475	2,697,619	9,693,381	4,806,475
	City corporation.....		6,974,921	4,399,111	1,505,573	12,879,605	1,723,994	6,615,503	4,535,108
	General treasury.....	Apr. 17, 1916.	5,005,029	2,702,335	1,192,447	8,899,811	1,479,546	5,079,758	2,340,507
	Public improvement fund.....	Apr. 17, 1916.	1,511,663	17,221		1,528,884		1,528,884	
	Sinking funds.....	Apr. 17, 1916.	440,023	1,642,991	306,125	2,389,139	244,911	228	2,144,000
	Public trust fund.....	Dec. 31, 1915.	18,206	36,564	7,001	61,771	6,637	6,633	50,601
	School district.....		2,695,129	853,144	769,597	4,317,870	968,625	3,077,878	271,367
	General treasury.....	June 30, 1916.	2,498,265	810,650	468,355	3,777,270	646,803	3,077,878	52,589
	Sinking fund.....	June 30, 1916.	196,864	42,494	301,212	540,600	321,822		218,778

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

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.									
22	Portland, Oreg.		\$8,554,432	\$4,657,188	\$2,654,766	\$15,866,386	\$2,342,050	\$8,763,008	\$1,760,728
	City corporation		6,031,971	4,482,776	1,768,518	12,283,265	1,569,090	6,136,274	4,577,695
	General treasury	Nov. 30, 1915.	4,196,964	2,687,623	961,405	7,845,995	927,199	5,613,127	1,305,669
	Dock commission fund	Nov. 30, 1915.	186,741	155,778	415,258	757,807	187,273	515,862	54,667
	Annexed territory funds	Nov. 30, 1915.	987		11,780	12,767	987		11,780
	Sinking funds	Nov. 30, 1915.	1,595,419	1,037,019	361,827	2,994,265	448,234		2,546,031
	Public trust funds	Nov. 30, 1915.	43,853	1,133	16,734	61,717	5,398	7,285	49,034
	Investment funds	Nov. 30, 1915.	8,010	601,220	1,484	610,714			610,714
	School district		1,996,031	68,514	843,115	2,907,660	721,655	2,092,651	93,354
	General treasury	June 30, 1915.	1,981,274	8,757	780,069	2,770,100	613,456	2,092,142	64,502
	Sinking fund	June 30, 1915.	2,652	50,000	55,044	107,696	107,696		
	Public trust fund	June 30, 1915.	12,105	9,757	8,002	29,864	503	509	28,852
	Port of Portland		526,430	103,898	43,133	675,461	51,290	534,683	89,479
	General treasury	Dec. 31, 1915.	518,335	52,898	40,980	612,219	38,057	534,683	39,479
	Sinking funds	Dec. 31, 1915.	8,095	53,000	2,147	63,242	13,242		50,000
23	Indianapolis, Ind.		6,801,221	2,795,082	1,466,802	11,063,105	1,549,027	7,669,315	1,844,763
	City corporation		4,894,989	2,681,976	1,055,612	8,632,577	1,127,534	5,758,282	1,740,761
	General treasury	Dec. 31, 1915.	3,474,250	1,991,672	322,028	5,787,950	461,529	4,484,001	842,420
	Special assessment improvement fund	Dec. 31, 1915.	731,674	26,310	76,663	834,647	97,319	735,181	2,147
	Improvement fund	Dec. 31, 1915.	24,284		10,787	35,071	11,537	23,534	
	Barrett Law fund	Dec. 31, 1915.	463,343			463,343		454,460	8,883
	Sinking fund	Dec. 31, 1915.	131,024		332,256	463,280	239,980	4,500	218,800
	Public trust funds	Dec. 31, 1915.	70,414	18,198	33,181	121,793	47,466	56,606	17,721
	Private trust funds	Dec. 31, 1915.		645,796	250,697	926,493	269,703		656,790
	School district		1,906,232	113,106	411,190	2,430,528	421,493	1,911,033	98,002
	General treasury	June 30, 1915.	1,760,414	90,095	330,064	2,180,573	332,492	1,800,081	48,000
	Library fund	June 30, 1915.	101,563		20,179	121,742	26,084	87,470	7,288
	Public trust funds	June 30, 1915.	44,255	23,011	60,947	128,213	62,017	23,482	42,714
24	Denver, Colo.		6,442,080	4,261,473	1,479,507	12,183,060	1,582,936	5,758,822	4,841,302
	City corporation		4,885,775	4,066,117	1,471,549	10,423,441	1,573,379	4,280,354	4,569,708
	General treasury	Dec. 31, 1915.	4,366,354	3,643,424	979,044	8,993,822	892,414	3,973,386	4,128,022
	Advance tax fund	Dec. 31, 1915.	36,602			40,575			35,447
	Tax collector's fee fund	Dec. 31, 1915.	55,993		3,973	59,966	5,128		55,993
	Clerk of district court fund	Dec. 31, 1915.	45,691			45,691		34,238	8,999
	Clerk of county court fund	Dec. 31, 1915.	27,456		8,990	36,446	11,453	26,734	8,999
	Hunting and fishing license fund	Dec. 31, 1915.	176	702	324	27,780	722	26,734	324
	Museum fund	Jan. 13, 1916.	171	25,625	1,074	26,870	2,772	24,098	
	Sinking fund	Dec. 31, 1915.	232,015	187,430	406,927	826,372	526,747	131,345	168,280
	Public trust funds	Dec. 31, 1915.	121,317	192,381	24,602	338,300	82,961	90,377	164,962
	Private trust funds	Dec. 31, 1915.		11,555	46,606	58,161	51,182		6,979
	School district		1,556,305	195,356	7,958	1,759,619	9,557	1,478,468	271,584
	General treasury	June 30, 1915.	1,516,456	194,603		1,711,059	3,418	1,474,062	233,579
	Sinking fund	June 30, 1915.	39,849	753	7,958	48,560	6,139	4,406	38,015
25	Rochester, N. Y.		7,755,206	6,828,027	2,333,792	16,917,025	2,542,959	9,081,675	5,292,491
	City corporation		7,602,309	6,675,025	2,333,536	16,610,870	2,540,443	8,905,954	5,164,473
	General treasury	Dec. 31, 1915.	7,399,716	5,412,440	1,019,658	13,830,814	964,969	8,763,547	4,102,298
	Cemetery fund	Dec. 31, 1915.	55,855	3,973	7,248	67,076	9,685	51,632	5,759
	Park fund	Dec. 31, 1915.	3,506		247	3,753			3,753
	Sinking fund	Dec. 31, 1915.	53,619	291,274	576,878	921,771	852,922		68,849
	Public trust funds:								
	Municipal	Nov. 30, Dec. 31, 1915.	86,858	36,469	194,761	318,088	172,022	90,775	55,291
	Nonmunicipal	Dec. 31, 1915.		36,748	12,772	49,520	44,148		5,872
	Investment fund	Dec. 31, 1915.	3,755	30,216	23,706	57,767	29,012		28,755
	Private trust funds	Dec. 31, 1915.		863,905	498,176	1,362,081	467,685		894,396
	County supervisors' fund		152,897	153,002	256	306,155	2,516	175,621	128,018
	General treasury	Sept. 30, 1915.	150,637	153,002		303,639		175,621	128,018
	Sinking fund	Sept. 30, 1915.	2,260		256	2,516	2,516		
26	Providence, R. I.		6,617,763	6,773,676	1,027,468	14,418,907	1,130,235	7,096,179	6,192,493
	General treasury	Sept. 30, 1915.	6,240,537	4,527,165	402,037	11,169,739	456,122	7,021,389	3,692,228
	City official fee fund	Sept. 30, 1915.	6,643			6,643		6,643	
	Sinking fund	Sept. 30, 1915.	299,361	1,907,115	417,922	2,624,398	497,472		2,126,926
	Public trust funds:								
	Municipal	Sept. 30, Dec. 31, 1915.	55,500	47,525	32,057	135,082	38,843	68,147	29,092
	Nonmunicipal	Sept. 30, 1915.		49,870	6,773	56,643	9,643		47,008
	Investment funds	Sept. 30, 1915.	15,722	225,583	164,795	406,100	125,111		280,989
	Private trust fund	Sept. 30, 1915.		16,418	2,684	19,302	3,044		16,258

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

GENERAL TABLES.

275

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT:
1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 90.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.									
27	St. Paul, Minn.....		\$5,730,368	\$4,026,791	\$2,114,444	\$11,871,603	\$2,226,900	\$6,545,415	\$3,099,238
	General treasury.....	Dec. 31, 1915.....	5,550,217	3,693,673	2,004,068	11,252,988	2,074,445	6,515,077	2,663,466
	Sinking funds.....	Dec. 31, 1915.....	167,838	276,103	107,208	551,147	151,944		399,203
	Public trust funds.....	Sept. 30, Dec. 31, 1915.....	12,285	82,015	8,168	67,468	511	30,338	36,619
28	Louisville, Ky.....		5,992,096	2,595,238	2,890,103	11,477,437	2,204,749	6,499,003	2,773,685
	General treasury.....	Aug. 31, 1915.....	4,284,344	848,635	584,553	5,715,537	187,124	3,243,841	2,284,572
	Children's guardians fund.....	Dec. 31, 1915.....	18,272	10,503	983	29,438	654	28,625	159
	Hospital commission fund.....	Aug. 31, 1915.....		315	314	629			315
	Tuberculosis hospital fund.....	Dec. 31, 1915.....	42,765	62,103	3,489	108,357	2,225	106,132	8,506
	House of refuge fund.....	Aug. 31, 1915.....	1,832	76,056	14,769	92,657	16,553	67,593	4,732
	School fund.....	June 30, 1915.....	322,639	755,376	1,257,918	2,336,133	534,747	1,756,654	44,732
	Library fund.....	Aug. 31, 1915.....	38,576	92,362	397	131,335	303	100,949	30,078
	Park fund.....	Aug. 31, 1915.....	5,198	242,694	794	248,688	48	141,170	107,468
	Water fund.....	Dec. 31, 1915.....	673,212	64,107	177,071	914,390	309,411	425,013	179,968
	Cash in transit.....	Aug. 31, 1915.....		1,024	840	1,864			841
	Sinking fund.....	Dec. 31, 1915.....	585,627	320,575	834,424	1,740,626	1,126,667	592,950	21,009
	Public trust funds.....	Aug. 31, 1915.....	8,500	41,180	14,806	61,546	25,670	36,878	
	Investment fund.....	Dec. 31, 1915.....	13,931	82,308		96,239		200	96,039
29	Columbus, Ohio.....		5,219,564	6,305,194	1,371,142	12,895,900	1,503,104	6,183,526	5,209,270
	City corporation.....		3,849,724	5,881,654	714,724	10,446,002	820,423	4,724,491	4,901,088
	General treasury.....	Dec. 31, 1915.....	3,654,506	2,356,703	575,913	6,487,122	704,006	3,673,107	1,910,009
	Fee and special funds.....	Dec. 31, 1915.....	42,743			42,743		42,743	
	Sinking fund.....	Dec. 31, 1915.....	221,381	3,242,153	131,730	3,595,234	109,736	776,435	2,709,083
	Public trust funds.....	Dec. 31, 1915.....	31,094	3,667	2,249	37,010	3,001	32,206	1,803
	Private trust funds.....	Dec. 31, 1915.....		279,031	4,832	283,863	3,680		280,183
	School district.....		1,369,840	423,640	656,418	2,449,898	682,681	1,469,035	808,182
	General treasury.....	Aug. 31, 1915.....	1,325,723	265,234	585,250	2,176,207	636,047	1,382,600	157,560
	Fee and special funds.....	Aug. 31, 1915.....	12,895			12,895		12,895	
	Sinking fund.....	Aug. 31, 1915.....	12,083	144,578	64,416	221,077	40,056	54,237	126,784
	Public trust fund.....	Aug. 31, 1915.....	19,139	13,828	6,753	39,719	6,578	9,303	23,533
30	Oakland, Cal.....		5,546,349	661,982	1,634,276	7,842,607	1,211,356	5,497,737	1,133,514
	City corporation.....		3,833,093	543,849	1,412,251	5,844,193	958,278	3,925,053	960,857
	General treasury.....	June 30, 1916.....	3,165,517	361,507	1,341,688	4,868,712	891,975	3,192,744	783,993
	Special assessment fund.....	June 30, 1916.....	700,543	11,139		711,682		711,682	
	Convict labor account.....	June 30, 1916.....	3,000			3,000		3,000	
	Sinking fund.....	June 30, 1916.....			1,000	1,000			
	Public trust funds.....	June 30, 1916.....	19,033	2,166	3,706	24,905	5,624	17,632	1,649
	Private trust fund.....	June 30, 1916.....		169,037	65,857	234,894	59,679		175,215
	School district.....		1,653,578	118,132	215,224	1,986,934	246,800	1,570,788	169,256
	General treasury.....	June 30, 1916.....	1,542,624	113,099	150,134	1,805,857	167,870	1,517,264	120,723
	Bond and interest fund.....	June 30, 1916.....	110,840	33	64,529	175,402	79,019	47,850	48,533
	Public trust fund.....	June 30, 1916.....	114	5,000	561	5,675	1	5,674	
	Sanitary districts.....		4,678	1	6,801	11,480	6,188	1,891	3,401
	General treasury.....	June 30, 1916.....	4,678	1	6,801	11,480	6,188	1,891	3,401
31	Toledo, Ohio.....		4,568,529	6,157,105	1,890,325	12,615,959	2,928,142	5,727,974	3,959,843
	City corporation.....		2,917,221	4,943,599	1,507,565	9,368,388	1,607,641	4,098,713	3,662,034
	General treasury.....	Dec. 31, 1915.....	2,786,779	3,101,324	1,431,534	7,319,637	1,350,484	3,524,931	2,444,222
	Fee and special funds.....	Dec. 31, 1915.....	27,091			27,091		27,091	
	Sinking funds.....	Dec. 31, 1915.....	84,293	1,725,441	60,352	1,870,091	208,755	458,106	1,173,230
	Public trust funds:								
	Municipal.....	Dec. 31, 1915.....	8,759	81,191	12,398	102,348	38,906	58,277	5,185
	Nonmunicipal.....	Dec. 31, 1915.....		1,473	368	1,811	268		1,573
	Investment fund.....	Dec. 31, 1915.....	10,297	24,281		34,581	615	308	33,658
	Private trust funds.....	Dec. 31, 1915.....		9,886	2,913	12,799	8,613		4,186
	School district.....		1,651,305	1,213,506	382,760	3,247,571	1,320,501	1,629,261	297,809
	General treasury.....	Aug. 31, 1915.....	1,617,375	1,039,243	335,155	2,991,773	1,278,940	1,521,006	188,827
	Fee and special funds.....	Aug. 31, 1915.....	11,627			11,627			
	Sinking fund.....	Aug. 31, 1915.....	6,428	162,591	36,658	205,677	30,665	87,315	87,697
	Public trust funds.....	June 30, 1915.....	15,875	11,672	10,917	38,494	10,896	6,313	21,285
31	Atlanta, Ga.....		3,818,864	756,419	653,083	5,228,366	457,453	3,787,874	983,039
	General treasury.....	Dec. 31, 1915.....	3,778,348	363,373	653,083	4,794,804	457,453	3,746,248	591,103
	Convict labor account.....	Dec. 31, 1915.....	38,416			38,416			
	Sinking fund.....	Dec. 31, 1915.....		393,046		393,046		3,210	389,836
	Public trust funds.....	Dec. 31, 1915.....	2,100			2,100			2,100

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

FINANCIAL STATISTICS OF CITIES.

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.									
33	Birmingham, Ala.		\$2,223,716	\$2,789,515	\$740,297	\$5,753,528	\$950,928	\$2,214,843	\$2,587,757
	General treasury	Sept. 30, 1915.	2,167,370	2,542,216	507,548	5,217,134	479,908	2,177,549	2,559,677
	Convict labor account	Sept. 30, 1915.	30,232			30,232		30,232	
	Library funds	Sept. 30, 1915.	6,346		1,545	7,891	829	7,062	
	Petty cash fund	Sept. 30, 1915.			1,500	1,500			
	Sinking fund	Sept. 30, 1915.	10,319	230,450	225,940	466,709	464,809		1,900
	Investment fund	Sept. 30, 1915.	9,449	4,547		13,996			13,996
	Private trust funds	Sept. 30, 1915.		12,302	3,764	16,066	3,882		12,184
34	Omaha, Nebr.		4,408,378	2,564,546	1,136,037	8,108,961	1,495,108	4,307,307	2,306,546
	City corporation		2,340,872	1,515,337	862,577	4,718,786	1,081,488	2,623,001	1,014,297
	General treasury	Dec. 31, 1915.	1,629,042	960,400	523,554	3,113,056	571,247	2,004,607	537,202
	Cash in transit	Dec. 31, 1915.		7		7			
	Sinking funds	Dec. 31, 1915.	690,629	455,702	314,098	1,460,429	481,057	608,343	371,029
	Public trust funds	Dec. 31, 1915.	21,201	791	3,106	25,098	5,544	10,051	9,803
	Private trust funds	Dec. 31, 1915.		98,377	21,819	120,196	23,633		96,563
	School district		1,098,462	293,397	87,334	1,479,193	220,555	960,726	297,912
	General treasury	June 30, 1915.	1,085,161	198,236		1,283,397	151,229	874,849	257,319
	Sinking funds	June 30, 1915.	5,593	65,944	68,866	140,403	38,624	66,186	35,593
	Public trust funds	June 30, 1915.	6,614	9,080	13,339	29,033	9,342	19,691	
	Investment funds	June 30, 1915.	1,094	20,137	5,129	26,360	21,360		5,000
	Water district		969,044	755,812	186,126	1,910,982	193,065	723,580	994,337
	General treasury	Dec. 31, 1915.	930,769	72,412	186,126	1,189,307	193,065	723,580	272,662
	Sinking fund	Dec. 31, 1915.		241,603		241,603			241,603
	Investment fund	Dec. 31, 1915.	38,275	441,797		480,072			480,072
35	Worcester, Mass.		5,192,708	6,106,510	1,231,104	12,530,322	398,138	5,093,110	7,039,074
	General treasury	Nov. 30, 1915.	4,953,871	4,981,276	970,110	10,905,257	62,236	5,087,800	5,755,221
	Hunters' and dog license fund	Nov. 30, 1915.		8,845		8,845			8,845
	Sinking fund	Nov. 30, 1915.	209,682	828,035	248,798	1,286,515	318,409		968,106
	Public trust funds:								
	Municipal	Nov. 30, 1915.	28,401	17,356	12,196	57,953	12,177	3,991	41,785
	Nonmunicipal	Nov. 30, 1915.		15,654		15,654			15,654
	Investment funds	Nov. 30, 1915.	754	251,433		252,187	5,316	1,319	245,532
	Private trust funds	Sept. 15, 1915.		3,911		3,911			3,911
36	Richmond, Va.		4,097,599	4,414,976	464,184	8,976,759	557,506	5,503,043	2,916,210
	General treasury	Jan. 31, 1916.	3,853,658	2,309,204	255,356	6,418,248	263,613	3,593,475	2,561,160
	Public baths fund	Jan. 31, 1916.	4,629	6,000	1,620	12,249	2,679	9,570	
	School fund	June 30, 1915.	87,604	1,196,543	10,145	1,294,292	11,595	1,278,123	4,574
	Sinking fund	Jan. 31, 1916.	135,831	893,808	181,307	1,210,946	273,263	616,054	321,029
	Public trust funds:								
	Municipal	June 30, Oct. 31, 1915, Jan. 31, 1916.	14,494	2,864	645	18,003	892	5,821	11,290
	Nonmunicipal	Jan. 31, 1916.		2,557		2,557			2,557
	Investment fund	Jan. 31, 1916.	1,383	4,000	15,081	20,464	5,464		15,000
37	Syracuse, N. Y.		4,096,226	6,680,744	1,265,002	12,041,972	2,065,428	4,709,047	5,267,497
	City corporation		4,009,280	6,596,328	1,265,002	11,870,610	2,065,428	4,604,526	5,200,656
	General treasury	Dec. 31, 1915.	2,975,415	5,607,732	1,157,204	10,740,351	1,867,752	4,445,285	4,437,314
	Sewer fund	Nov. 30, 1915.	1,095	255,227	36,655	292,977	143,359	109,618	40,000
	Library fund	Dec. 31, 1915.	1,388		592	1,980		1,766	
	Sinking funds	Dec. 31, 1915.		69,640		69,640			69,640
	Public trust funds	July 31, Dec. 31, 1915.	31,382	20,622	45,038	97,042	33,054	47,837	16,131
	Private trust funds	Dec. 31, 1915.		643,107	25,513	668,620	21,049		647,571
	County supervisors' fund		86,946	84,416		171,362		104,521	66,841
	General treasury	Oct. 31, 1915.	86,946	84,416		171,362		104,521	66,841
38	New Haven, Conn.		3,087,639	3,037,352	113,528	6,238,519	267,848	3,449,561	2,521,110
	City corporation		3,023,046	3,000,882	110,661	6,134,589	263,431	3,360,119	2,502,039
	General treasury	Dec. 31, 1915.	2,853,641	1,487,517	66,293	4,407,451	235,630	1,964,800	2,207,021
	Hunters' license fund	Dec. 31, 1915.	326	1,720		2,046			2,046
	Court fee fund	Dec. 31, 1915.	39,656			39,656	195	22,972	16,489
	School fund	Dec. 31, 1915.	63,279	1,179,275	23,107	1,265,661	361	1,202,558	62,742
	Library fund	Dec. 31, 1915.	2,568	42,226	591	45,385	26	45,349	
	Park fund	Dec. 31, 1915.	9,630	83,807	405	93,842	97	93,745	
	Sinking fund	Dec. 31, 1915.	2,346	174,084	2,225	178,655	4,655		174,000
	Public trust funds	Aug. 31, Dec. 31, 1915.	51,600	32,253	18,040	101,893	22,457	39,695	39,741

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

GENERAL TABLES.

277

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.									
38	New Haven, Conn.—Continued. Westville school district.....		\$54,945	\$33,442	\$2,735	\$91,122	\$4,403	\$70,651	\$16,068
	General treasury.....	July 15, 1915.....	54,836	31,763	795	87,394	2,414	70,651	14,329
	Sinking fund.....	July 15, 1915.....	109	1,600		1,709			1,709
	Public trust fund (nonmunicipal).....	July 15, 1915.....		79	1,940	2,019	1,989		30
	Borough of Fairhaven, East.....		9,648	3,028	132	12,808	14	9,791	3,003
	General treasury.....	May 31, 1915.....	9,648	3,028	132	12,808	14	9,791	3,003
39	Memphis, Tenn.....		3,179,446	1,748,061	1,571,219	6,498,726	836,984	3,804,888	1,856,854
	General treasury.....	Dec. 31, 1915.....	2,173,665	6,707	1,261,526	3,441,898	400,479	2,463,456	577,963
	Park fund.....	Dec. 31, 1915.....	5,812	198,494	26,225	230,531	33,953	184,630	31,958
	Waterworks fund.....	Dec. 31, 1915.....	440,222	99,385	68,621	608,228	57,509	422,011	128,708
	Library fund.....	Jan. 18, 1916.....	1,311	45,389	7,817	54,517	8,856	37,283	8,378
	School fund.....	June 30, 1915.....	300,076	597,805		897,881		637,975	259,906
	Sinking funds.....	Dec. 31, 1915.....	258,360	800,281	207,030	1,265,671	336,187	79,543	849,941
40	Scranton, Pa.....		2,079,351	645,683	1,043,890	3,768,924	879,393	2,151,392	738,139
	City corporation.....		1,229,255	282,924	805,374	2,317,553	620,165	1,321,483	375,905
	General treasury.....	Dec. 31, 1915.....	1,060,610	242,170	542,652	1,845,432	426,012	1,211,428	207,992
	Library fund.....	Dec. 31, 1915.....	815	22,892	2,112	25,819	1,368	24,399	52
	Sinking fund.....	Dec. 31, 1915.....	161,804	8,902	259,035	429,741	190,851	78,488	160,402
	Public trust funds.....	Mar 31, Dec. 31, 1915.....	5,675	6,960	1,457	14,092	1,492	7,141	5,459
	Investment fund.....	May 31, 1915.....	351	2,000	118	2,460	442	27	2,000
	School district.....		850,096	362,759	238,516	1,451,371	259,228	829,909	362,234
	General treasury.....	July 5, 1915.....	825,040	192,509	80,510	1,098,059	47,981	753,339	296,739
	Sinking fund.....	July 5, 1915.....	15,547	162,750	155,034	233,331	208,099	70,232	55,000
	Public trust fund.....	June 30, 1915.....	9,427	7,500	192	17,119	286	6,338	10,495
	Investment fund.....	July 5, 1915.....	82		2,780	2,862	2,862		
41	Spokane, Wash.....		3,764,537	744,249	570,768	5,079,554	548,447	2,979,240	1,551,867
	City corporation.....		2,699,786	520,851	502,541	3,723,178	463,381	2,022,718	1,237,079
	General treasury.....	Dec. 31, 1915.....	2,637,718	377,439	470,845	3,486,000	414,961	2,011,191	1,060,848
	Sinking fund.....	Dec. 31, 1915.....	56,486	140,188	26,225	222,899	45,800		177,099
	Public trust funds.....	Dec. 31, 1915.....	5,584	3,224	5,471	14,279	2,620	11,627	132
	School district.....		1,064,751	223,398	68,227	1,356,376	85,066	956,522	314,788
	General treasury.....	June 30, 1915.....	918,230	223,398	68,227	1,209,855	57,085	856,982	295,788
	Sinking fund.....	June 30, 1915.....	146,521			146,521	27,981	99,540	19,000
42	Paterson, N. J.....		2,478,212	5,362,121	527,113	8,367,446	702,562	2,736,963	4,927,921
	General treasury.....	June 30, 1916.....	2,009,680	4,382,325	266,042	6,658,047	209,972	1,921,259	4,526,816
	School fund.....	June 30, 1916.....	405,626	351,832	4,753	762,311	919	749,674	11,718
	Library fund.....	June 30, 1916.....	2,045	32,000	198	34,243	125	34,118	
	Bonds matured and unpaid fund.....	June 30, 1916.....			8,500	8,500	4,000		4,500
	Recorder's fund.....	June 30, 1916.....	183	684		867		183	684
	Hunters' license fund.....	June 30, 1916.....	537	3,746		4,283		537	3,746
	Sinking fund.....	June 30, 1916.....	50,446	555,960	226,027	832,433	466,399	375	365,659
	Public trust funds.....	May 31, June 30, 1916.....	9,483	21,034	4,891	35,408	4,591	30,817	
	Investment fund.....	June 30, 1916.....	212		2,922	3,134	3,134		
	Private trust funds.....	June 30, 1916.....		14,440	13,780	28,220	13,422		14,798
43	Fall River, Mass.....		3,002,320	2,913,631	496,055	6,412,006	562,563	3,253,071	2,596,072
	General treasury.....	Dec. 31, 1915.....	2,881,500	2,495,230	275,410	5,652,140	209,926	3,248,043	2,194,171
	Board of police incidental fund.....	Dec. 31, 1915.....	8,074		10	8,084	8	866	2,210
	Hunters' and dog license fund.....	Dec. 31, 1915.....		6,860		6,860			6,860
	Cash in transit.....	Dec. 31, 1915.....		57,330	25,550	82,880	57,330		25,550
	Sinking fund.....	Dec. 31, 1915.....	115,551	342,781	190,717	649,049	293,698		355,351
	Public trust funds:								
	Municipal.....	Dec. 31, 1915.....	2,195		4,368	6,563	1,901	4,162	500
	Nonmunicipal.....	Dec. 31, 1915.....		11,430		11,430			11,430
44	Grand Rapids, Mich.....		3,191,611	2,382,628	378,972	5,953,211	326,761	3,183,155	2,443,295
	City corporation.....		2,100,240	2,170,803	376,697	4,647,740	244,661	2,038,078	2,365,001
	General treasury.....	Mar. 31, 1916.....	2,082,949	1,806,994	269,552	4,159,495	95,623	1,903,202	2,160,670
	Sinking funds.....	Mar. 31, 1916.....	17,055	301,652	98,365	417,072	97,313	134,759	185,000
	Public trust funds:								
	Municipal.....	Mar. 31, 1916.....	236		298	534	234	117	183
	Nonmunicipal.....	Mar. 31, 1916.....		62,157	8,482	70,639	51,491		19,148
	School district.....		1,091,371	211,825	2,275	1,305,471	82,100	1,145,077	78,294
	General treasury.....	June 30, 1916.....	1,091,012	211,773	1,729	1,304,514	81,421	1,144,799	78,294
	Public trust fund.....	June 30, 1916.....	247		432	679	679		
	Investment fund.....	June 30, 1916.....	112	82	114	278		278	

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

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.									
45	Dayton, Ohio.....		\$2,787,336	\$1,704,523	\$1,634,901	\$6,126,765	\$1,947,016	\$3,114,605	\$1,065,144
	City corporation.....		2,018,979	1,456,935	934,707	4,410,621	1,124,355	2,309,457	976,779
	General treasury.....	Dec. 31, 1915.....	1,269,163	1,124,913	885,629	3,279,705	1,117,958	1,938,378	223,369
	Cash in transit.....	Dec. 31, 1915.....			1,600	1,600			1,600
	Convict labor account.....	Dec. 31, 1915.....	17,330			17,330		17,330	
	Fee and special funds.....	Dec. 31, 1915.....	20,683			20,683		20,683	
	Sinking fund.....	Dec. 31, 1915.....	688,356	324,522	43,431	1,056,309	1,515	310,552	744,242
	Public trust funds.....	Dec. 31, 1915.....	23,447	7,500	4,047	34,994	4,912	22,614	7,568
	School district.....		768,357	247,593	700,194	1,716,144	822,631	805,148	88,365
	General treasury.....	Aug. 31, 1915.....	647,297	222,766	655,515	1,525,578	782,833	708,021	84,701
	Library fund.....	Aug. 31, 1915.....	44,793		17,322	62,115	5,045	54,608	2,402
	Cash in transit.....	Aug. 31, 1915.....		2,053		2,053			
	Fee and special funds.....	Aug. 31, 1915.....	7,654			7,654		7,654	
	Sinking fund.....	Aug. 31, 1915.....	59,830	14,491	22,298	96,619	30,061	27,067	39,491
	Public trust fund.....	Aug. 31, 1915.....	8,783	8,283	5,059	22,125	2,619	7,738	11,768
46	Dallas, Tex.....		3,616,060	1,011,428	1,968,580	6,596,068	1,625,438	4,074,923	895,707
	General treasury.....	Apr. 30, 1916.....	2,642,574	613,968	1,253,489	4,510,331	954,030	3,312,657	243,644
	Street paving and sewer improvement fund.....	Apr. 30, 1916.....	428,780			428,780		428,780	
	Convict labor account.....	Apr. 30, 1916.....	6,521			6,521		6,521	
	Library fund.....	Apr. 30, 1916.....	1,706	13,500	2,769	17,975	1,581	16,394	
	Petty cash fund.....	Apr. 30, 1916.....		200	300	500			
	Sinking fund.....	Apr. 30, 1916.....	532,307	284,467	697,437	1,514,211	663,144	310,571	540,496
	Public trust fund.....	Apr. 30, 1916.....	213			213			213
	Investment fund.....	Apr. 30, 1916.....	3,659	95,000		98,659			98,659
	Private trust fund.....	Apr. 30, 1916.....		4,293	14,585	18,878	6,183		12,695
47	San Antonio, Tex.....		2,629,430	1,219,016	2,552,492	6,400,938	2,230,427	3,713,705	456,806
	City corporation.....		1,808,463	297,151	2,489,857	4,695,471	1,238,056	2,911,809	395,576
	General treasury.....	May 31, 1916.....	1,321,474	271,347	1,731,949	3,321,770	420,631	2,595,504	308,635
	Library fund.....	May 31, 1916.....	1,399	16,744	16,975	35,118	18,046	16,736	336
	Sinking funds.....	May 31, 1916.....	484,790	9,025	739,811	1,233,626	848,706	298,420	86,500
	Public trust fund.....	May 31, 1916.....	800		982	1,782	633	1,149	
	Private trust fund.....	May 31, 1916.....		35	140	175	70		105
	School district.....		820,967	921,865	62,635	1,805,467	942,341	801,896	61,230
	General treasury.....	May 31, 1916.....	754,792	863,382	16,393	1,634,567	797,820	778,000	58,747
	Sinking fund.....	May 31, 1916.....	66,175	58,483	46,242	170,900	144,521	23,896	2,483
48	Bridgeport, Conn.....		2,524,846	1,609,798	610,394	4,745,038	1,109,075	3,132,420	503,543
	General treasury.....	Mar. 31, 1916.....	2,458,196	1,470,137	586,858	4,515,191	1,086,717	3,116,252	312,222
	City courts fund.....	Feb. 29, 1916.....	17,020	1,141		18,161		270	17,891
	Health inspection fund.....	Mar. 31, 1916.....	2,264			2,385			2,385
	Town farm contingent fund.....	Mar. 31, 1916.....		27	121				
	Library fund.....	Mar. 31, 1916.....	13,243	73	2,009	15,325	6,434	2,318	6,573
	Sinking fund.....	Mar. 31, 1916.....	25,186	131,038	20,414	178,638	14,872		161,766
	Public trust fund.....	Mar. 31, 1916.....	8,937	7,382	991	17,310	1,052	13,552	2,708
49	Nashville, Tenn.....		2,350,992	2,935,936	449,445	5,736,373	2,157,003	2,690,111	889,259
	General treasury.....	Dec. 31, 1915.....	2,330,930	2,336,400		4,667,330	1,568,624	2,408,125	690,581
	Convict labor account.....	Dec. 31, 1915.....	7,516			7,516			
	Library fund.....	Dec. 31, 1915.....	534	15,000	678	16,212	236	15,976	
	Park fund.....	Dec. 31, 1915.....	2,475	256,181	6,518	265,174		196,802	66,372
	Cash in transit.....	Dec. 31, 1915.....		778		778			
	Sinking fund.....	Dec. 31, 1915.....	8,497	324,878	437,239	770,614	585,639	52,669	132,306
	Public trust fund.....	Dec. 31, 1915.....	1,040	2,699	5,010	8,749	1,726	7,023	
50	New Bedford, Mass.....		3,265,446	4,266,395	213,599	7,745,440	395,551	3,231,941	4,117,948
	General treasury.....	Dec. 5, 1915.....	3,177,334	3,885,711	157,099	7,220,144	360,101	3,224,822	3,635,221
	Library fund.....	Dec. 5, 1915.....	1,119		67	1,186	77		1,109
	Hunters' and dog license fund.....	Dec. 5, 1915.....		7,411		7,411			7,411
	Sinking fund.....	Dec. 31, 1915.....	72,240	348,716	26,354	447,310	21,927		425,383
	Public trust funds:								
	Municipal.....	Dec. 5, 1915.....	14,753	20	12,400	27,173	8,195	7,119	11,859
	Nonmunicipal.....	Dec. 5, 1915.....		24,537	17,679	42,216	5,251		36,965
51	Salt Lake City, Utah.....		3,465,725	2,249,587	487,297	6,202,609	661,825	4,583,598	957,186
	City corporation.....		2,451,690	2,235,245	346,097	5,033,032	655,613	3,481,437	895,982
	General treasury.....	Dec. 31, 1915.....	2,444,616	2,180,062	298,343	4,923,021	567,657	3,472,362	883,002
	Convict labor account.....	Dec. 31, 1915.....	7,074			7,074		7,074	
	Sinking fund.....	Dec. 31, 1915.....		35,042	46,902	81,944			
	Public trust fund (nonmunicipal).....	Dec. 31, 1915.....		18,140	852	18,992	6,012		12,980
	Investment fund.....	Dec. 31, 1915.....		2,001		2,001		2,001	
	School district.....		1,014,035	14,342	141,200	1,169,577	6,212	1,102,161	61,204
	General treasury.....	June 30, 1915.....	971,676	14,212	138,150	1,124,038	2,584	1,100,650	20,824
	Sinking fund.....	June 30, 1915.....	34,000		353	34,353	753		33,600
	Public trust fund.....	June 30, 1915.....	8,359	130	2,697	11,186	2,895	1,511	6,780

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

GENERAL TABLES.

279

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.									
52	Lowell, Mass.		\$2,426,820	\$2,517,601	\$203,744	\$5,148,165	\$365,346	\$2,324,908	\$2,457,911
	General treasury	Dec. 31, 1915.	2,366,564	2,430,397	174,344	4,971,305	334,787	2,322,448	2,314,090
	Hunters' and dog license fund.	Dec. 31, 1915.	348	5,214		5,562		348	5,214
	Sinking funds	Dec. 31, 1915.	52,667	72,263	19,013	143,943	16,230		127,713
	Public trust funds:								
	Municipal	Dec. 31, 1915.	7,241	325	4,083	11,649	4,353	2,112	5,184
	Nonmunicipal	Dec. 31, 1915.		9,402	6,304	15,706	9,996		5,710
53	Cambridge, Mass.		3,655,932	4,045,896	491,061	8,192,889	326,377	3,603,591	4,262,921
	General treasury	Mar. 31, 1916.	3,462,776	2,963,560	61,890	6,488,226	8,367	3,601,173	2,878,686
	Hunters' and dog license fund.	Mar. 31, 1916.		4,356		4,356			4,356
	Sinking funds	Mar. 31, 1916.	189,820	1,069,509	424,516	1,683,845	312,667		1,371,188
	Public trust funds:								
	Municipal	Mar. 31, 1916.	3,336		4,655	7,991	5,353	2,418	220
	Nonmunicipal	Mar. 31, 1916.		8,361		8,361			8,361
	Private trust fund.	Mar. 31, 1916.		110		110			110
54	Trenton, N. J.		2,420,115	3,113,635	643,775	6,177,525	842,390	2,694,141	2,640,994
	General treasury	Feb. 29, 1916.	2,320,667	2,165,734	274,008	4,760,409	369,656	2,680,290	1,710,463
	Recorder's fund	Feb. 29, 1916.		955		955			955
	Hunters' license fund	Dec. 31, 1915.		3,843		3,843			3,843
	Sinking fund.	Feb. 29, 1916.	85,795	922,832	361,427	1,370,054	460,288	507	909,259
	Public trust funds	June 15, 30, 1915.	13,653	20,052	6,699	40,404	10,922	13,344	16,138
	Private trust fund	Feb. 29, 1916.		219	1,641	1,860	1,524		336
55	Hartford, Conn.		3,875,885	3,873,949	656,338	8,406,172	1,026,716	4,684,922	2,694,534
	City corporation		3,297,245	3,378,134	498,583	7,173,962	915,692	3,825,412	2,432,868
	General treasury	Mar. 31, 1916.	2,644,619	2,232,705	223,471	5,100,795	642,482	2,478,490	1,979,823
	Police department fund	Mar. 31, 1916.	7,963			7,963		727	7,236
	Town clerk's fee fund.	Mar. 31, 1916.	8,500			8,500		8,500	
	High school fund.	Mar. 31, 1916.	490	226,515	2,098	229,103	2,389	226,668	48
	Park fund.	Mar. 31, 1916.	11,404	84,000	8,588	103,992	1,251	96,741	6,000
	Waterworks fund.	Feb. 29, 1916.	429,662	619,794	76,066	1,125,522	80,377	980,640	64,505
	Cemetery fund.	Mar. 31, 1916.	5,688	6,000	416	12,104	1,285	8,669	2,150
	Sinking funds	Feb. 29, Mar 31, 1916.	176,033	169,984	185,692	531,709	186,018	4	345,687
	Public trust funds:								
	Municipal	Mar. 31, 1916.	12,252	36,767	1,651	50,670	1,152	24,973	24,545
	Nonmunicipal	Mar. 31, 1916.		219	601	820	738		82
	Investment fund	Mar. 31, 1916.	634	2,150		2,784			2,784
	School district.		578,640	495,815	157,755	1,232,210	111,024	859,510	261,676
	General treasury	May 31, June 2, 7, 9, 11, 12, 1916.	575,488	470,337	104,500	1,150,325	78,149	859,510	212,666
	Sinking funds.	May 31, June 2, 7, 12, 1916.	3,152	25,478	53,255	81,885	32,875		49,010
56	Houston, Tex.		3,353,746	7,125,454	873,709	11,357,909	2,561,816	3,796,104	4,999,989
	General treasury	Dec. 31, 1915.	3,323,819	6,252,364	849,842	10,428,025	2,150,850	3,782,266	4,492,909
	Library and lyceum funds	Dec. 31, 1915.	1,601	12,700	804	15,105	1,267	13,838	
	Incidental expense fund	Dec. 31, 1915.		200	1,625	1,825			
	Sinking fund.	Dec. 31, 1915.	33,326	860,190	21,438	914,954	407,874		507,080
57	Tacoma, Wash.		3,444,185	1,066,845	427,993	4,969,003	449,504	2,063,286	1,556,213
	City corporation		2,541,633	875,581	295,066	3,712,280	275,147	2,017,865	1,419,268
	General treasury	Dec. 31, 1915.	2,427,998	349,314	245,466	3,022,778	118,301	1,837,375	1,067,102
	Sinking funds	Dec. 31, 1915.	109,131	508,056	44,843	662,030	154,673	171,902	335,455
	Public trust funds	Dec. 31, 1915.	3,804	2,470	4,757	11,031	2,173	8,588	270
	Investment fund	Dec. 31, 1915.	700	15,741		16,441			16,441
	School district.		786,585	218,590	128,236	1,133,411	153,435	843,562	136,414
	General treasury	June 30, 1915.	725,837	181,715	80,150	987,702	91,653	799,496	96,553
	Sinking fund.	June 30, 1915.	60,748	36,875	46,479	144,102	61,779	44,066	38,257
	Public trust fund	June 30, 1915.			1,607	1,607	3		1,604
	Park district.		115,947	2,674	4,691	123,312	20,922	101,859	531
	General treasury.	Dec. 31, 1915.	115,947	2,674	4,691	123,312	20,922	101,859	531
58	Reading, Pa.		1,465,530	572,453	311,883	2,349,866	342,209	1,522,891	484,766
	City corporation		1,070,583	329,049	240,567	1,640,199	255,231	1,116,016	268,952
	General treasury	Dec. 31, 1915.	1,050,810	199,788	181,041	1,431,639	174,252	1,114,826	142,561
	Sinking fund.	Dec. 31, 1915.	19,773	122,677	36,373	178,823	70,729	1,190	106,904
	Private trust fund	Dec. 31, 1915.		6,584	23,153	29,737	10,250		19,487
	School district.		394,947	243,404	71,316	709,667	86,978	406,875	215,814
	General treasury	July 6, 1915.	384,634	183,313	1,398	574,345	3,678	386,215	184,452
	Sinking fund.	July 6, 1915.	1,176	50,473	69,331	120,980	82,458	15,740	22,782
	Public trust fund	July 6, 1915.	9,137	4,618	587	14,342	842	4,920	8,580

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

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916—Continued.									
59	Youngstown, Ohio.....		\$2,441,059	\$2,285,009	\$1,407,252	\$6,133,320	\$1,976,437	\$3,181,967	\$974,916
	City corporation.....		1,642,529	2,021,181	1,048,379	4,712,089	1,497,826	2,325,315	888,918
	General treasury.....	Dec. 31, 1915....	944,854	1,743,186	1,029,580	3,717,600	1,460,094	2,045,143	212,363
	Park fund.....	Dec. 31, 1915....	51,349		2,154	53,503	5,125	18,378	30,000
	Fee and special funds.....	Dec. 31, 1915....	33,132			33,132		33,132	
	Sinking funds.....	Dec. 31, 1915....	607,202	234,639	13,898	855,739	23,132	211,355	621,252
	Public trust funds.....	Dec. 31, 1915....	5,992	43,356	2,767	52,115	9,475	17,337	25,303
	School district.....		798,530	263,828	358,873	1,421,231	478,611	856,622	85,998
	General treasury.....	Aug. 31, 1915....	784,039	241,324	354,136	1,379,499	475,078	841,549	62,872
	Fee and special funds.....	Aug. 31, 1915....	8,410			8,410		8,410	
	Cash in transit.....	Aug. 31, 1915....		495		495		495	
	Public trust funds.....	Aug. 31, Oct. 31, 1915.	6,081	22,009	4,737	32,827	3,038	6,663	23,126
60	Camden, N. J.....		1,887,845	2,726,211	299,065	4,913,121	430,780	2,191,408	2,290,933
	General treasury.....	Dec. 31, 1915....	1,601,050	1,771,239	160,568	3,532,857	249,242	1,581,371	1,722,244
	School funds.....	Dec. 31, 1915....	217,036	656,847	82,565	956,448	137,000	609,448	210,000
	Convict labor account.....	Dec. 31, 1915....	1,080			1,080		1,080	
	Sinking fund.....	Dec. 31, 1915....	58,602	290,687	42,605	391,894	38,594	300	353,000
	Public trust funds.....	Dec. 31, 1915....	10,077	7,438	13,327	30,842	6,944	19,209	5,689
61	Albany, N. Y.....		3,246,727	3,036,360	494,526	6,777,622	338,648	4,283,223	2,155,751
	General treasury.....	Dec. 31, 1915....	3,179,215	2,754,333	207,375	6,140,923	213,452	4,250,988	1,676,483
	Cash in transit.....	Dec. 31, 1915....		12,672	16,920	29,592	12,672		16,920
	Sinking funds.....	Dec. 31, 1915....	43,666	252,152	242,151	537,969	81,507	2,555	453,607
	Public trust funds.....	Dec. 31, 1915....	23,846	17,212	28,080	69,138	30,717	29,680	8,741
62	Springfield, Mass.....		4,181,862	3,381,976	560,335	8,124,173	376,033	4,302,044	3,446,096
	General treasury.....	Nov. 30, 1915....	4,125,050	3,196,591	480,596	7,802,237	283,740	4,300,574	3,217,923
	Hunters' and dog license fund.....	Nov. 30, 1915....		7,474		7,474			7,474
	Sealer of weights and measures fund.....	Nov. 30, 1915....		151		151			151
	Sinking fund.....	Nov. 17, 1915....	45,332	177,760	79,521	302,613	92,289		210,324
	Public trust funds.....	Oct. 15, Dec. 31, 1915.	11,480		218	11,698	4	1,470	10,224
63	Lynn, Mass.....		2,613,325	2,800,403	370,790	5,784,518	233,487	2,711,744	2,839,287
	General treasury.....	Dec. 31, 1915....	2,554,204	2,130,494	303,600	4,988,298	180,027	2,710,829	2,007,442
	Hunters' and dog license fund.....	Dec. 31, 1915....		5,032		5,032			5,032
	Sinking fund.....	Dec. 31, 1915....	54,663	605,187	55,803	715,653	41,947		673,706
	Public trust funds:								
	Municipal.....	Dec. 31, 1915....	1,600	10,760	8,549	20,909	9,569	915	10,425
	Nonmunicipal.....	Dec. 31, 1915....		46,930	1,900	50,830	1,154		49,676
	Investment fund.....	Dec. 31, 1915....	2,858		938	3,796	790		3,006
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.									
64	Des Moines, Iowa.....		\$2,151,641	\$998,913	\$353,974	\$3,404,528	\$694,970	\$2,125,634	\$583,924
	City corporation.....		1,104,231	428,328	292,877	1,825,436	262,771	1,138,433	404,232
	General treasury.....	Mar. 31, 1916....	1,084,985	427,831	269,577	1,782,393	253,476	1,124,734	404,183
	Sinking fund.....	Mar. 31, 1916....	8,359		8,260	16,619	16,586	33	
	Public trust funds:								
	Municipal.....	Dec. 31, 1915....	10,887	77	6,384	17,348	3,659	13,666	23
	Nonmunicipal.....	Mar. 31, 1916....		8	200	208	208		
	Private trust fund.....	Mar. 31, 1916....		412	8,466	8,842	8,842		26
	School district.....		1,047,410	470,585	61,097	1,579,092	412,199	987,201	179,692
	General treasury.....	June 30, 1916....	1,047,410	470,585	61,097	1,579,092	412,199	987,201	179,692
65	Fort Worth, Tex.....		1,970,656	812,584	450,924	3,234,064	140,340	1,755,598	1,338,117
	General treasury.....	Dec. 31, 1915....	1,229,377	390,260	64,066	1,683,703	51,919	863,628	768,256
	Special assessment fund.....	Dec. 31, 1915....	198,281			198,281		198,281	
	Convict labor account.....	Dec. 31, 1915....	11,220			11,220		11,220	
	School fund.....	Aug. 31, 1915....	100,822	327,105	16,583	444,520	12,266	378,545	53,709
	Library fund.....	Dec. 31, 1915....	448	11,450	1,163	13,064	1,543	11,521	
	Sinking funds.....	Aug. 31, Dec. 31, 1915.	429,605	77,132	369,097	876,834	74,621	292,503	508,710
	Investment funds.....	Aug. 31, Dec. 31, 1915.	805	8,637		7,442			7,442
66	Lawrence, Mass.....		1,789,040	3,508,400	114,198	5,411,638	142,026	2,763,784	2,504,928
	General treasury.....	Dec. 31, 1915....	1,773,240	3,307,880	66,913	5,148,033	128,911	2,763,670	2,255,452
	Hunters' and dog license fund.....	Dec. 31, 1915....	114	1,950		2,064		114	1,950
	Sinking fund.....	Dec. 31, 1915....	15,251	61,006	47,234	123,491	13,924		109,567
	Public trust funds:								
	Municipal.....	Dec. 31, 1915....	435	6	51	492	91		401
	Nonmunicipal.....	Dec. 31, 1915....		137,558		137,558			137,558

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

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
67	Kansas City, Kans.		\$2,267,949	\$1,555,123	\$993,460	\$4,816,532	\$991,636	\$2,733,803	\$1,091,093
	City corporation		1,650,958	1,340,086	968,491	3,959,535	901,445	2,047,181	1,010,909
	General treasury	Dec. 31, 1915	1,252,542	1,049,799	286,137	2,588,478	346,003	1,955,704	286,771
	Undistributed tax fund	Dec. 31, 1915			550,000	550,000	500,000		50,000
	Sinking funds	Dec. 31, 1915	391,118	277,694	109,464	778,276	46,472	80,860	650,844
	Public trust fund	Dec. 31, 1915	6,633		474	7,107	108	6,999	
	Investment fund	Dec. 31, 1915	665	5,262	21,310	27,237	2,531	3,513	21,188
	Private trust funds	Dec. 31, 1915		7,331	1,106	8,437	6,331		2,106
	School district		616,991	215,037	24,969	856,997	90,191	686,622	80,184
	General treasury	June 30, 1915	607,720	213,077	19,947	840,744	78,438	686,622	75,684
	Sinking fund	June 30, 1915	9,271	1,960	5,022	16,253	11,753		4,500
68	Yonkers, N. Y.		3,020,293	7,769,052	1,105,844	11,895,189	237,513	3,932,217	7,725,459
	General treasury	Dec. 31, 1915	2,976,499	7,597,011	994,850	11,568,350	199,168	3,831,241	7,537,941
	County supervisors' fund	Oct. 15, 1915	704	61,779		62,483		61,301	1,182
	Library fund	Dec. 31, 1915	1,081	16,705	1,195	18,981	1,355	17,626	
	Sinking fund	Dec. 31, 1915	8,421	61,500	31,262	101,183	1,138	45	100,000
	Public trust funds	Apr. 15, Dec. 31, 1915	33,598	32,057	78,537	144,192	35,852	22,004	86,336
69	Schenectady, N. Y.		2,132,588	3,569,692	299,142	6,001,422	228,041	2,861,333	2,912,048
	General treasury	Dec. 31, 1915	2,094,515	3,187,415	75,784	5,337,714	173,091	2,824,518	2,340,105
	County supervisors' fund	Oct. 31, 1915		53,970		53,970		31,982	22,008
	Sinking funds	Dec. 31, 1915	29,384	337,615	209,896	576,875	40,428		636,447
	Public trust funds	Dec. 31, 1915	8,709	10,992	13,462	32,863	14,522	4,853	13,488
70	Wilmington, Del.		1,456,651	1,736,646	407,454	3,590,751	356,460	1,885,749	1,348,542
	General treasury	June 30, 1916	1,074,705	652,395	18,097	1,745,197	69,581	807,663	867,953
	Police contingent fund	June 30, 1916	12	1,000	1,038	2,070	679	1,391	
	Health fund	Dec. 31, 1915	133	1,725	1,898	3,746	1,787	1,959	
	Street and sewer fund	June 30, 1916	49,753	273,771	335,451	658,975	124,666	448,910	85,399
	School fund	June 30, 1916	40,910	474,977	7,122	523,009	129,372	362,306	1,431
	Park fund	Dec. 31, 1915	6,304	35,905	12,462	54,671	12,604	41,741	326
	Waterworks fund	June 30, 1916	269,948	205,739	20,251	495,938	15,461	185,798	294,679
	Sinking fund	June 30, 1916		72,527	113	72,640	40		72,600
	Public trust funds	Dec. 31, 1915, Apr. 30, June 30, 1916	14,886	8,607	11,012	34,505	2,370	6,981	26,154
71	Duluth, Minn.		3,026,648	420,831	350,985	3,798,464	334,829	3,108,357	355,278
	City corporation		2,265,249	313,817	215,690	2,794,756	177,299	2,297,281	320,176
	General treasury	Dec. 31, 1915	2,132,384	313,812	195,440	2,641,636	152,683	2,280,912	208,041
	Sinking fund	Dec. 31, 1915	95,806		14,363	110,169	1	4,038	106,130
	Public trust funds	Aug. 31, Dec. 31, 1915	37,059	5	5,887	42,951	24,615	12,331	6,005
	School district		761,399	107,014	135,295	1,003,708	157,530	811,076	35,102
	General treasury	July 31, 1915	660,008	101,224	94,083	855,315	107,436	747,780	99
	Sinking fund	July 31, 1915	83,878	320	40,772	124,970	49,244	59,424	16,302
	Public trust fund	July 31, 1915	17,513	5,470	440	23,423	850	3,872	18,701
72	Oklahoma City, Okla.		1,537,888	2,389,397	277,874	4,205,159	429,412	1,228,949	2,546,798
	City corporation		934,366	1,664,346	210,349	2,809,061	355,610	756,526	1,696,925
	General treasury	June 30, 1916	684,062	248,282	64,947	997,291	84,598	625,351	287,342
	Convict labor account	June 30, 1916	3,255			3,255		3,255	
	Sinking fund	June 30, 1916	243,600	518,917	93,650	856,107	177,122	126,780	552,265
	Public trust fund	June 30, 1916	3,449		6,765	10,214	9,074	1,140	
	Private trust fund	June 30, 1916		897,147	44,987	942,134	84,816		857,318
	School district		603,522	725,051	67,525	1,396,098	73,802	472,423	849,873
	General treasury	June 30, 1916	417,621	348,649	29,287	795,557	56,426	380,529	358,602
	Sinking fund	June 30, 1916	185,901	376,402	38,238	600,541	17,376	91,894	491,271
73	Norfolk, Va.		2,086,686	1,338,175	626,263	4,051,129	160,287	2,124,589	1,766,253
	General treasury	June 30, 1916	1,998,233	1,259,690	77,231	3,335,154	69,117	2,116,537	1,149,500
	Library fund	Dec. 31, 1915	301	6,060	102	6,463	698	5,767	
	Sinking funds	June 30, 1916	66,839	69,658	538,928	675,425	74,435		600,990
	Public trust funds	Dec. 31, 1915, June 30, 1916	10,463	2,617	9,361	22,441	15,393	2,135	4,913
	Investment fund	June 30, 1916	10,850	150		11,000		150	10,850
	Private trust fund	June 30, 1916			646	646	646		

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

FINANCIAL STATISTICS OF CITIES.

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year. ¹	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
74	Elizabeth, N. J.		\$1,629,896	\$2,041,168	\$941,724	\$4,612,788	\$851,609	\$1,510,950	\$2,250,229
	General treasury	June 30, 1916	1,313,803	1,005,161	253,133	2,572,097	282,544	960,216	1,329,337
	Overseer of poor petty cash fund	June 30, 1916	1,282		778	2,060	572	1,488	
	School fund	June 30, 1916	263,843	224,130	487,001	974,974	368,386	518,458	88,130
	Library fund	Nov. 30, 1915	2,519	21,578	2,061	26,158	3,401	22,757	
	City clerk's license fund	June 30, 1916	972	596		1,568		972	596
	Police court fund	June 30, 1916		209		209			209
	Sinking fund	June 30, 1916	38,443	770,761	186,749	995,953	176,877	1,200	817,576
	Public trust funds	Dec. 31, 1915, June 30, 1916	9,014	9,304	11,925	30,243	18,084	5,859	6,300
	Investment fund	June 30, 1916	20			20			20
	Private trust fund	June 30, 1916		9,429	77	9,506	1,745		7,761
75	Somerville, Mass.		1,992,075	1,642,265	109,020	3,743,360	241,231	1,883,349	1,618,780
	General treasury	Dec. 31, 1915	1,990,985	1,638,512	107,816	3,737,313	239,481	1,882,777	1,615,055
	Hunters' and dog license fund	Dec. 31, 1915		3,725		3,725			3,725
	Public trust funds	Dec. 31, 1915	1,090	28	1,204	2,322	1,750	572	
76	Waterbury, Conn.		1,758,522	1,202,903	898,281	3,859,706	674,727	2,654,720	530,259
	City corporation		1,720,870	1,155,603	879,523	3,755,996	655,773	2,600,268	499,955
	General treasury	Dec. 31, 1915	1,681,566	1,097,330	830,191	3,609,087	574,133	2,563,500	471,454
	Dog license fund	Dec. 31, 1915	1,272	2,016	1,235	4,523	1,474	1,538	1,511
	Court fee fund	Dec. 31, 1915	12,753			12,753		5,916	6,837
	Cash in transit	Dec. 31, 1915			1,180	1,180			1,180
	Sinking fund	Dec. 31, 1915	4,685	30,000	32,000	66,685	62,000		4,685
	Public trust funds	Dec. 31, 1915	20,594	26,257	14,917	61,768	18,166	29,314	14,288
	School district		37,652	47,300	18,758	103,710	18,954	54,452	30,304
	General treasury	June 30, 1915	37,652	47,300	18,758	103,710	18,954	54,452	30,304
77	St. Joseph, Mo.		1,614,083	765,821	461,925	2,841,829	436,545	1,912,079	493,205
	City corporation		1,098,783	384,325	94,773	1,577,881	101,553	1,031,508	444,620
	General treasury	Apr. 17, 1916	742,426	232,499	60,648	1,035,573	59,283	632,437	343,853
	Special assessment fund	Apr. 17, 1916	353,707	6,063		359,770		359,770	
	Fiscal agency fund	Apr. 17, 1916		15,528	2,429	17,957	145	17,812	
	Library fund	Apr. 30, 1916	1,358		89	1,447	115	1,332	
	Sinking fund	Apr. 17, 1916		125,492	31,398	156,890	41,927	17,535	97,428
	Public trust fund	Dec. 31, 1915	1,292	4,743	209	6,244	83	2,622	3,539
	School district		515,300	381,496	367,152	1,263,948	334,992	880,571	48,385
	General treasury	June 30, 1916	487,396	381,496	365,237	1,234,129	334,322	880,422	19,385
	Sinking fund	June 30, 1916	27,904		1,915	29,819	670	149	29,000
78	Utica, N. Y.		1,529,262	2,295,922	244,223	4,069,407	552,576	1,946,642	1,570,189
	General treasury	Dec. 31, 1915	1,491,497	2,209,688	194,151	3,895,336	515,102	1,926,453	1,453,781
	Library fund	Dec. 31, 1915	1,174			1,174			874
	Sinking funds	Dec. 31, 1915	10,234	71,858	25,559	107,651	23,775	3,944	79,932
	Public trust funds:								
	Municipal	Dec. 31, 1915	26,357	13,634	24,009	64,000	12,817	16,245	34,938
	Nonmunicipal	Dec. 31, 1915			330	330			
	Private trust fund	Dec. 31, 1915		742	174	916	252		664
79	Akron, Ohio		2,395,866	2,866,164	994,316	6,256,346	983,333	3,134,365	2,138,648
	City corporation		1,771,344	2,826,195	619,687	5,217,226	632,764	2,489,092	2,095,370
	General treasury	Dec. 31, 1915	1,315,463	1,970,622	537,767	3,823,852	463,881	2,090,727	1,269,244
	Fee and special funds	Dec. 31, 1915	19,436			19,436		19,436	
	Sinking funds	Dec. 31, 1915	426,147	796,513	77,365	1,300,025	158,254	358,001	783,770
	Public trust funds	Dec. 31, 1915	10,298	59,060	4,555	73,913	10,629	20,928	42,556
	School district		624,522	39,969	374,629	1,039,120	250,569	645,273	43,278
	General treasury	Aug. 31, 1915	618,059	39,969	374,629	1,032,657	250,569	638,810	43,278
	Fee and special funds	Aug. 31, 1915	6,463			6,463		6,463	
80	Troy, N. Y.		2,025,066	2,207,614	392,062	4,624,742	186,618	1,980,701	2,457,423
	City corporation		1,840,229	2,148,451	384,231	4,372,911	180,379	1,843,530	2,349,002
	General treasury	Dec. 31, 1915	1,821,292	2,114,629	129,814	4,065,735	116,174	1,815,378	2,134,183
	Sinking funds	Dec. 31, 1915	4,523	20,528	233,644	258,695	44,381		214,314
	Public trust funds	Dec. 31, 1915	14,414	13,294	20,773	48,481	19,824	28,152	505
	Lansburg school district		82,445	12,861	7,831	103,137	6,239	82,037	14,861
	General treasury	July 31, 1915	82,442	12,861	7,831	103,134	6,239	82,037	14,858
	Investment fund	July 31, 1915	3			3			3
	County supervisors' fund		102,392	46,302		148,694		55,134	93,560
	General treasury	Oct. 31, 1915	102,392	46,302		148,694		55,134	93,560

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

GENERAL TABLES.

283

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT:
1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
81	Manchester, N. H.		\$1,433,579	\$1,532,675	\$289,561	\$3,255,815	\$475,771	\$1,487,321	\$1,292,723
	General treasury.....	Dec. 31, 1915.....	1,411,637	1,263,814	145,470	2,820,921	262,125	1,483,782	1,075,014
	Library fund.....	Dec. 31, 1915.....	569	2,406	1,756	4,731	1,192	3,539	
	Sinking fund.....	Dec. 31, 1915.....	18,379	200,385	123,309	342,073	192,073		150,000
	Public trust funds:								
	Municipal.....	Dec. 31, 1915.....	1,494		49	1,543	71		1,472
	Nonmunicipal.....	Dec. 31, 1915.....		66,070	18,977	85,047	20,310		64,737
	Investment fund.....	Dec. 31, 1915.....	1,500			1,500			1,500
82	Hoboken, N. J.		1,808,492	2,852,160	473,893	5,134,545	469,683	1,970,340	2,694,522
	General treasury.....	Apr. 30, 1916.....	1,309,186	2,139,601	163,643	3,612,430	88,968	1,115,257	2,408,205
	City clerk's fund.....	Apr. 30, 1916.....	1,568	811		1,879		1,568	811
	School fund.....	June 30, 1916.....	242,675	618,009	4,688	865,322	4,311	616,011	245,000
	Industrial school fund.....	June 30, 1916.....	7,039	7,000	1,190	15,229	6	15,223	
	Playground fund.....	Apr. 30, 1916.....			215	215			215
	Waterworks fund.....	Apr. 30, 1916.....	220,272		7,213	227,485	12,083	215,397	
	Sinking fund.....	Apr. 30, 1916.....	19,096	85,794	255,551	361,041	320,363		40,678
	Public trust funds:								
	Municipal.....	Dec. 31, 1915, Apr. 30, 1916.....	8,056	1,130	38,353	47,539	40,655	6,884	
	Nonmunicipal.....	Dec. 31, 1915.....		315	3,090	3,405	3,292		113
83	Wilkes-Barre, Pa.		1,187,434	1,061,510	211,688	2,460,630	461,346	1,639,024	360,280
	City corporation.....		723,007	752,973	184,840	1,660,820	368,341	1,061,496	230,983
	General treasury.....	Jan. 2, 1916.....	650,689	665,569	99,114	1,415,372	214,573	1,046,083	154,716
	Sinking funds.....	Jan. 2, 1916.....	72,318	87,404	85,726	245,448	153,768	15,413	76,267
	School district.....		464,427	308,537	26,846	799,810	93,005	577,528	129,277
	General treasury.....	July 5, 1915.....	461,267	306,091	23,718	791,076	89,633	577,485	123,958
	Public trust funds.....	July 5, 1915.....	3,160	2,446	3,128	8,734	3,372	43	5,319
84	Fort Wayne, Ind.		1,760,017	461,008	795,894	3,016,919	716,799	1,731,531	568,589
	City corporation.....		1,321,250	453,079	470,096	2,244,425	462,028	1,250,214	532,183
	General treasury.....	Dec. 31, 1915.....	604,948	26,821	252,239	884,008	298,691	527,992	57,325
	Special assessment fund.....	Dec. 31, 1915.....	348,109			348,109		348,109	
	Electric light fund.....	Dec. 31, 1915.....	215,646	1,049	42,967	259,662	3,027	238,806	18,829
	Waterworks fund.....	Dec. 31, 1915.....	143,473	763	8,352	152,588	20,464	130,019	2,105
	Sinking fund.....	Dec. 31, 1915.....		18,801	33,551	52,352			
	Public trust funds.....	Dec. 31, 1915.....	9,074	27,293	398	36,765	8,290	5,288	23,187
	Private trust funds.....	Dec. 31, 1915.....		378,352	132,589	510,941	80,204		430,737
	School district.....		438,767	7,929	325,798	772,494	254,771	481,317	36,406
	General treasury.....	July 3, 1915.....	412,285	7,923	313,145	733,353	237,741	459,212	36,400
	Library fund.....	July 31, 1915.....	26,482	6	12,653	39,141	17,030	22,105	6
85	Erie, Pa.		1,403,565	446,329	146,484	1,996,378	125,027	1,590,686	280,665
	City corporation.....		925,787	214,844	131,310	1,271,941	117,789	915,926	238,226
	General treasury.....	Jan. 3, 1916.....	603,643	163,196	118,520	885,359	51,391	714,972	118,996
	Waterworks fund.....	Dec. 31, 1915.....	313,986	19,533	730	334,249	22,088	200,954	111,207
	Sinking fund.....	Jan. 3, 1916.....	8,158	32,115	12,060	52,333	44,310		8,023
	School district.....		477,778	231,485	15,174	724,437	7,238	674,760	42,439
	General treasury.....	July 5, 1915.....	477,015	231,485	14,981	723,481	7,082	673,960	42,439
	Petty cash funds.....	July 5, 1915.....	763		193	956	156	800	
86	Jacksonville, Fla.		1,958,989	652,933	1,233,949	3,845,871	772,185	2,409,885	663,801
	City corporation.....		1,767,952	452,611	1,233,729	3,454,292	772,079	2,233,036	449,177
	General treasury.....	Dec. 31, 1915.....	1,740,618	404,601	97,357	2,242,576	125,518	1,219,180	397,878
	Port commission fund.....	Dec. 31, 1915.....	22,769	19,953	1,067,843	1,130,565	596,455	510,621	23,489
	Sinking fund.....	Dec. 31, 1915.....		27,729	9,498	37,217	9,407		27,810
	Public trust fund.....	Dec. 31, 1915.....	4,565	328	39,041	43,934	40,609	3,235	
	School district.....		191,037	200,322	220	391,579	106	176,849	214,624
	General treasury.....	June 30, 1915.....	191,037	200,322	220	391,579	106	176,849	214,624
87	Evansville, Ind.		1,341,198	609,314	268,476	2,218,988	463,839	1,441,614	313,535
	City corporation.....		918,877	254,154	163,320	1,336,351	145,068	914,198	277,085
	General treasury.....	Dec. 31, 1915.....	860,870	212,051	114,905	1,187,828	79,624	854,622	253,580
	Street sprinkling fund.....	Dec. 31, 1915.....	4,421			4,421	3	4,418	
	Library fund.....	Dec. 31, 1915.....	25,095		9,561	34,656	9,944	24,712	
	Cemetery funds.....	Dec. 31, 1915.....	20,698	160	1,765	22,623	1,970	11,144	9,509
	Sinking funds.....	Dec. 31, 1915.....	557	20,658	13,013	34,228	20,339	63	13,836
	Public trust funds:								
	Municipal.....	Dec. 31, 1915.....	3,708	8,264	11,841	23,813	12,020	11,793	
	Nonmunicipal.....	Dec. 31, 1915.....		3,512	4,490	8,002	8,002		
	Investment funds.....	Dec. 31, 1915.....	3,528	9,509	7,745	20,782	13,166	7,456	160
	School district.....		422,321	355,160	105,156	882,637	318,771	527,416	36,450
	General treasury.....	July 31, 1915.....	422,321	355,160	105,156	882,637	318,771	527,416	36,450

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

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
88	East St. Louis, Ill.		\$1,169,335	\$325,507	\$255,650	\$1,750,492	\$222,641	\$1,083,258	\$444,593
	City corporation		758,053	273,681	85,850	1,117,587	62,785	639,267	415,535
	General treasury	Dec. 31, 1915	723,150	270,673	70,867	1,064,690	53,414	595,741	415,536
	Registered bond fund	Dec. 31, 1915	23,505		12,541	48,046	5,099	40,947	
	Public trust fund	Dec. 31, 1915	1,401	3,008	2,442	6,851	4,272	2,579	
	School district		345,510	28,609	169,774	543,893	159,322	364,728	19,843
	General treasury	June 30, 1915	328,979	28,309	83,228	443,516	69,875	380,653	12,988
	Sinking funds	June 30, 1915	16,531	300	83,546	100,377	89,447	4,075	6,855
	Park district		65,769	23,217	26	89,012	534	79,263	9,215
	General treasury	Feb. 29, 1916	65,769	23,217	26	89,012	534	79,263	9,215
89	Harrisburg, Pa.		1,331,828	727,260	971,233	3,030,321	633,246	1,487,564	909,511
	City corporation		837,170	456,463	692,116	1,992,749	366,602	961,481	664,666
	General treasury	Dec. 31, 1915	828,230	178,551	450,750	1,457,531	262,784	919,081	268,666
	Special assessment bond fund	Dec. 31, 1915		42,400		42,400		42,400	
	Sinking fund	Dec. 31, 1915	3,940	157,538	242,480	403,958	85,358		318,600
	Investment funds	Dec. 31, 1915	5,000	77,974	6,886	88,860	11,460		77,400
	School district		494,658	270,797	272,117	1,037,572	266,644	526,063	244,845
	General treasury	June 30, 1915	486,542	268,682	81,209	776,433	109,047	519,041	148,345
	Sinking fund	June 30, 1915		43,567	177,294	220,861	146,861		74,000
	Public trust fund	June 30, 1915	8,116	18,548	13,614	40,278	10,736	7,042	22,500
90	Peoria, Ill.		1,520,937	514,488	566,592	2,602,017	352,289	1,711,770	537,958
	City corporation		920,209	354,209	77,265	1,351,683	103,875	912,733	333,075
	General treasury	Dec. 31, 1915	886,809	302,338	64,457	1,253,604	84,417	894,283	274,874
	House of correction fund	Sept. 30, 1915	8,639		5,155	13,794	8,441	5,353	
	Sinking funds	Dec. 31, 1915	12,006	9,150	1,985	23,141	3,332	9	19,800
	Public trust funds	June 30, Dec. 31, 1915	12,765	16,818	5,668	35,241	3,815	13,025	18,401
	Investment fund	Dec. 31, 1915		25,903		25,903	5,840	63	20,000
	School district		488,162	149,819	439,556	1,077,537	187,549	709,502	180,486
	General treasury	June 30, 1915	471,195	146,788	432,844	1,050,827	181,410	708,496	160,921
	Sinking fund	June 30, 1915	2,397		518	2,915	518		2,397
	Public trust fund	June 30, 1915	7,249	3,031	6,194	16,474	5,621	1,006	9,847
	Investment fund	June 30, 1915	7,321			7,321			7,321
	Pleasure driveway and park district		112,566	10,460	49,771	172,797	88,865	89,535	24,397
	General treasury	May 31, 1915	97,466	10,460	40,757	148,683	47,376	89,535	11,772
	Sinking fund	May 31, 1915	15,100		9,014	24,114	11,489		12,625
91	Passaic, N. J.		1,130,933	1,760,048	320,131	3,211,112	363,615	1,289,740	1,557,767
	General treasury	June 30, 1916	920,135	1,193,524	258,192	2,371,858	267,353	703,102	1,401,403
	Petty cash fund	June 30, 1916		500		500	500		
	Police court fund	June 30, 1916	59	284		343		29	311
	School fund	June 30, 1916	192,688	456,183	9,978	658,849	10,134	566,349	82,366
	Library fund	June 30, 1916	1,867	17,300	740	19,907	644	19,263	
	Sinking fund	June 30, 1916	12,092	85,399	44,640	142,131	82,015		60,118
	Public trust funds	Dec. 20, 1915, June 30, 1916	4,092	7,358	6,074	17,524	2,969	997	13,558
92	Savannah, Ga.		1,489,021	678,877	632,334	2,800,232	242,225	2,084,963	473,044
	City corporation		1,242,401	536,597	631,179	2,417,177	239,983	1,812,191	365,004
	General treasury	Dec. 31, 1915	1,241,247	495,551	571,704	2,308,502	156,761	1,812,191	339,550
	Library fund	Dec. 31, 1915	8,833			3,833			
	Sinking fund	Dec. 31, 1915		31,000	55,000	86,000	68,000		18,000
	Public trust fund (nonmunicipal)	Dec. 31, 1915		6,913	4,475	11,388			
	Investment fund	Dec. 31, 1915	4,321	3,133		7,454			7,454
	School district		239,620	142,280	1,155	383,055	2,243	272,772	108,040
	General treasury	Dec. 31, 1915	239,620	142,280	1,155	383,055	2,243	272,772	108,040
93	Bayonne, N. J.		1,697,701	1,411,782	477,837	3,587,320	485,829	1,651,854	1,449,637
	General treasury	Apr. 30, 1916	1,360,400	1,015,742	309,477	2,685,619	300,103	1,108,969	1,276,547
	School fund	June 30, 1916	279,025	260,972	21,270	561,267	22,565	538,561	141
	Recorder's court fund	Apr. 30, 1916		312		312			312
	Hunters' license fund	Dec. 31, 1915		118		118			118
	City hall building commission fund	Apr. 30, 1916			2,904	2,904			2,904
	Sinking fund	Apr. 30, 1916	53,132	133,558	138,355	325,045	155,605	1,825	167,615
	Public trust fund	Dec. 31, 1915	5,144	1,080	5,531	12,055	7,566	2,499	2,000

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

GENERAL TABLES.

285

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
94	Wichita, Kans.		\$1,518,559	\$71,002	\$194,532	\$1,784,093	\$238,150	\$937,554	\$608,389
	City corporation.....		1,138,349	66,666	114,777	1,319,792	150,642	623,105	546,045
	General treasury.....	Dec. 31, 1915....	743,965	50,547	43,732	838,244	59,044	528,435	250,765
	Library fund.....	Dec. 31, 1915....	231	5,401	5,632	185	5,445		2
	Sinking fund.....	Dec. 31, 1915....	390,001	10,594	64,147	464,742	83,262	86,226	265,254
	Public trust fund.....	Dec. 31, 1915....	4,152	124	6,898	11,174	8,151	2,999	24
	School district.....		380,210	4,336	79,755	464,301	87,508	314,449	62,344
	General treasury.....	June 30, 1915....	357,277	4,336	23,186	389,799	38,508	314,449	38,844
	Sinking fund.....	June 30, 1915....	22,933		51,569	74,502	51,002		23,500
95	South Bend, Ind.		1,313,633	272,460	265,524	1,851,617	307,670	1,250,964	292,983
	City corporation.....		873,788	160,514	162,576	1,196,878	200,289	806,148	190,441
	General treasury.....	Dec. 31, 1915....	773,905	71,772	120,373	966,050	144,779	728,147	93,124
	Assessment certificate fund.....	Dec. 31, 1915....	72,458			72,458		72,458	
	Sinking fund.....	Dec. 31, 1915....	15,875		28,606	44,481	44,481		
	Public trust funds.....	Dec. 31, 1915....	11,550	11,989	7,090	30,635	10,049	5,543	15,043
	Private trust funds.....	Dec. 31, 1915....		76,753	6,501	83,254	980		82,274
	School district.....		439,845	111,948	102,948	654,739	107,381	444,816	102,542
	General treasury.....	July 31, 1915....	422,178	110,948	98,860	631,984	97,913	432,529	101,542
	Library fund.....	July 31, 1915....	17,667	1,000	4,088	22,755	9,468	12,287	1,000
96	Johnstown, Pa.		868,802	160,800	576,333	1,605,935	299,975	1,089,144	216,816
	City corporation.....		499,358	51,879	368,686	919,923	208,294	641,761	69,868
	General treasury.....	Dec. 31, 1915....	483,836	14,467	243,983	742,286	60,850	641,568	39,868
	Convict labor account.....	Dec. 31, 1915....	193			193		193	
	Sinking fund.....	Dec. 31, 1915....	15,329	37,412	124,703	177,444	147,444		30,000
	School district.....		369,444	108,921	207,647	686,012	91,681	447,383	146,948
	General treasury.....	July 3, 1915....	368,842	45,166	148,866	560,874	26,340	425,586	108,948
	Sinking fund.....	July 3, 1915....	2,602	63,755	58,781	125,138	65,341	21,797	38,000
97	Brookton, Mass.		1,693,062	1,799,660	38,278	3,531,000	144,279	1,671,841	1,714,880
	General treasury.....	Nov. 30, 1915....	1,667,025	1,753,863	30,411	3,451,299	134,474	1,671,314	1,645,611
	Hunters' and dog license fund.....	Nov. 30, 1915....	410	5,497		5,907		410	5,497
	Sinking fund.....	Nov. 30, 1915....	22,083	38,493	4,785	65,361	8,133		57,228
	Public trust funds:								
	Municipal.....	Nov. 30, 1915....	3,544		3,082	6,626	1,672	117	4,837
	Nonmunicipal.....	Nov. 30, 1915....		1,807		1,807			1,807
98	Sacramento, Cal.		2,153,924	2,325,999	1,442,183	5,922,106	1,909,814	3,368,381	643,911
	City corporation.....		1,646,191	2,294,838	1,192,914	5,133,943	1,825,749	2,678,386	629,808
	General treasury.....	Dec. 31, 1915....	1,324,242	1,875,181	1,173,188	4,372,611	1,651,034	2,255,642	465,935
	Special assessment fund.....	Dec. 31, 1915....	308,731	16,189		324,900		324,900	
	Sinking fund.....	Dec. 31, 1915....		387,791	14,731	402,522	168,210	83,411	150,901
	Public trust funds.....	Dec. 31, 1915....	13,218	3,635	3,769	20,622	5,673	14,433	516
	Private trust funds.....	Dec. 31, 1915....		12,062	1,226	13,288	832		12,456
	School district.....		507,733	31,161	249,269	788,163	84,065	689,995	14,103
	General treasury.....	June 30, 1915....	489,172	26,588	235,686	751,446	78,690	663,226	9,530
	Sinking fund.....	June 30, 1915....	18,561	4,573	13,583	36,717	5,375	26,769	4,573
99	Terre Haute, Ind.		1,075,374	347,796	468,103	1,891,273	413,616	1,207,598	270,059
	City corporation.....		625,413	213,882	249,189	1,088,484	232,231	648,207	208,046
	General treasury.....	Dec. 31, 1915....	487,130	44,352	157,121	688,603	161,592	500,236	26,775
	Street improvement fund.....	Dec. 31, 1915....	91,627	7,874	17,604	117,105		117,105	
	Sinking fund.....	Dec. 31, 1915....	29,303	101,616	55,106	186,025	38,574	23,840	123,611
	Public trust funds.....	Dec. 31, 1915....	11,968	2,268	6,723	20,960	7,626	7,026	6,308
	Investment fund.....	Dec. 31, 1915....	5,384	11,690		17,074			17,074
	Private trust funds.....	Dec. 31, 1915....		46,082	12,635	58,717	24,439		34,278
	School district.....		449,961	133,914	218,914	802,789	181,335	559,391	62,013
	General treasury.....	July 31, 1915....	394,648	114,787	187,881	697,316	141,663	531,324	24,329
	Library fund.....	July 31, 1915....	16,846		8,461	25,107	6,490	16,285	2,332
	Sinking fund.....	July 31, 1915....	24,685	16,000	9,807	50,492	19,292	11,200	20,000
	Public trust fund.....	July 31, 1915....	13,982	3,127	12,765	29,874	13,940	582	15,352
100	Holyoke, Mass.		2,059,483	2,065,252	280,569	4,405,304	379,104	2,153,639	1,872,561
	General treasury.....	Nov. 30, 1915....	1,876,913	1,852,283	178,440	3,907,636	289,917	2,069,529	1,558,190
	High school lunch fund.....	June 30, 1915....		5,020	191	5,211			5,211
	Waterworks fund.....	Nov. 30, 1915....	139,535	263	28,867	165,965	12,429	94,110	59,426
	Cash in transit.....	Nov. 30, 1915....		8,780		8,780			
	Sinking funds.....	Nov. 30, 1915....	11,025	198,868	78,071	285,964	67,978		217,986
	Public trust fund (nonmunicipal).....	Nov. 30, 1915....		38		38			38
	Investment fund.....	Nov. 30, 1915....	31,710			31,710			31,710

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

TABLE 23.—RECEIPTS, PAYMENTS AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT—1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
101	Portland, Me.....		\$1,912,950	\$1,983,627	\$114,920	\$4,011,497	\$226,930	\$2,008,053	\$1,776,514
	City corporation.....		1,593,658	1,533,350	102,830	3,229,568	201,525	1,617,007	1,411,336
	General treasury.....	Dec. 31, 1915.....	1,531,690	1,433,039	25,659	2,990,388	72,797	1,562,983	1,354,608
	Library fund.....	Dec. 31, 1915.....	413	12,601	957	13,971	1,511	12,460	.....
	Cemetery fund.....	Dec. 31, 1915.....	13,138	27,669	.....	40,805	.....	40,671	134
	Sinking fund.....	Dec. 31, 1915.....	16,459	56,466	68,067	140,922	103,639	.....	37,333
	Public trust funds:								
	Municipal.....	Dec. 31, 1915.....	31,960	3,000	7,215	42,175	22,447	893	18,835
	Nonmunicipal.....	Dec. 31, 1915.....	.....	605	932	1,537	1,111	.....	426
	Bridge district.....		23,516	.....	6,303	29,819	5,325	14,494	10,000
	General treasury.....	Dec. 31, 1915.....	23,516	.....	6,303	29,819	5,325	14,494	10,000
	Water district.....		295,776	450,247	5,787	751,810	20,080	376,552	355,178
	General treasury.....	June 30, 1915.....	279,566	264,280	937	544,783	19,640	376,519	148,624
	Sinking fund.....	June 30, 1915.....	15,718	65,171	4,850	85,739	440	33	85,266
	Investment funds.....	June 30, 1915.....	492	120,796	.....	121,288	.....	.....	121,288
102	Allentown, Pa.....		918,932	472,132	337,445	1,728,509	455,919	1,004,861	177,729
	City corporation.....		556,393	27,718	232,059	816,170	192,472	537,216	86,482
	General treasury.....	Dec. 31, 1915.....	515,735	12,158	161,109	689,002	133,212	522,245	33,545
	Sinking fund.....	Dec. 31, 1915.....	40,658	15,560	70,950	127,168	59,260	14,971	52,937
	School district.....		362,539	444,414	105,356	912,339	263,447	557,645	91,247
	General treasury.....	June 30, 1915.....	256,641	357,414	32,127	676,182	145,412	529,023	1,747
	Sinking fund.....	June 30, 1915.....	105,888	57,000	73,259	236,157	118,035	28,622	89,500
103	El Paso, Tex.....		1,403,665	1,361,626	888,680	3,653,980	722,617	1,610,353	1,321,010
	General treasury.....	Mar. 31, 1916.....	1,296,995	641,745	647,113	2,585,853	212,682	1,084,543	1,268,628
	Convict labor account.....	Mar. 31, 1916.....	11,523	.....	.....	11,523	.....	11,523	.....
	School fund.....	Aug. 31, 1915.....	95,016	346,791	26,149	467,956	70,922	372,419	24,615
	Library fund.....	Mar. 31, 1916.....	131	7,200	198	7,529	60	7,479	.....
	Sinking fund.....	Mar. 31, 1916.....	.....	365,890	215,229	581,119	438,963	134,339	7,767
104	Charleston, S. C.....		1,087,480	215,272	140,578	1,443,330	150,051	1,172,557	111,719
	City corporation.....		950,962	212,614	92,591	1,256,467	134,889	1,011,517	110,061
	General treasury.....	Dec. 31, 1915.....	885,510	138,725	25,213	1,049,448	47,338	977,498	24,612
	Convict labor account.....	Dec. 31, 1915.....	6,000	.....	.....	6,000	.....	6,000	.....
	Commissioners of Colonial Commons fund.....	Dec. 31, 1915.....	1,336	.....	1,658	3,194	2,454	740	.....
	Abatement tax fund.....	Dec. 31, 1915.....	18,144	6,205	.....	24,349	8,864	165	20,320
	Sinking funds.....	Dec. 31, 1915.....	1,200	20,110	11,342	32,712	18,658	13,954	100
	Public trust funds.....	Dec. 31, 1915.....	30,157	8,033	49,478	87,668	57,575	13,160	16,933
	Investment fund.....	Dec. 31, 1915.....	8,555	39,541	.....	45,096	.....	.....	45,096
	Private trust fund.....	Dec. 31, 1915.....	.....	.....	5,000	5,000	5,000	.....	.....
	School district.....		136,518	2,638	47,687	186,863	24,165	161,040	1,658
	General treasury.....	June 30, 1915.....	135,533	1,029	45,588	182,150	20,400	160,107	1,643
	Public trust funds.....	June 30, 1915.....	965	1,629	2,099	4,713	3,765	933	15
105	Springfield, Ill.....		1,263,241	493,537	365,801	2,122,879	282,100	1,233,854	606,925
	City corporation.....		757,228	456,152	105,664	1,322,044	96,066	695,737	530,241
	General treasury.....	Feb. 29, 1916.....	686,256	404,695	59,242	1,150,193	43,031	648,939	458,223
	Street railway franchise fund.....	Feb. 29, 1916.....	9,007	.....	.....	9,007	.....	.....	9,007
	Library fund.....	Feb. 29, 1916.....	549	14,372	9,025	23,946	6,175	17,771	.....
	Registered bond fund.....	Feb. 29, 1916.....	35,113	.....	3,033	38,146	11,771	26,375	.....
	Sinking fund.....	Feb. 29, 1916.....	22,823	9,007	10,461	42,311	864	467	41,080
	Public trust funds:								
	Municipal.....	Dec. 31, 1915; Apr. 10, 1916.....	2,993	11,185	26,710	40,878	32,421	2,195	6,262
	Nonmunicipal.....	Feb. 29, 1916.....	.....	5,892	173	6,065	1,814	.....	4,251
	Investment fund.....	Feb. 29, 1916.....	497	11,001	.....	11,498	.....	.....	11,498
	School district.....		385,804	1,729	254,601	642,134	178,626	452,919	10,589
	General treasury.....	June 30, 1915.....	385,804	1,729	254,601	642,134	178,626	452,919	10,589
	Pleasure driveway and park district.....		120,209	35,956	2,536	158,701	7,408	85,198	66,095
	General treasury.....	Apr. 30, 1916.....	113,916	35,956	2,536	152,408	7,408	84,600	60,310
	Park fund.....	Apr. 30, 1916.....	6,293	.....	.....	6,293	.....	508	5,785
106	Canton, Ohio.....		1,130,634	2,390,892	1,113,903	4,635,429	1,143,945	2,472,267	1,019,217
	City corporation.....		784,538	1,587,430	800,917	3,172,865	337,380	1,874,873	960,632
	General treasury.....	Dec. 31, 1915.....	763,040	1,141,837	699,648	2,604,545	253,865	1,604,154	656,526
	Library fund.....	Feb. 1, 1916.....	.....	10,020	.....	10,020	.....	8,448	200
	Fee and special funds.....	Aug. 31, 1915.....	8,781	.....	.....	8,781	.....	8,781	.....
	Sinking fund.....	Dec. 31, 1915.....	3,463	430,246	95,353	529,062	78,983	154,229	295,850
	Public trust funds.....	Dec. 31, 1915; Jan. 31, 1916.....	9,254	5,307	5,916	20,477	3,169	9,261	5,047

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

GENERAL TABLES.

287

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT:
1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
106	Canton, Ohio—Continued. School district.....		\$116,096	\$503,462	\$312,986	\$1,462,544	\$508,565	\$597,394	\$58,585
	General treasury.....	Aug. 31, 1915....	339,016	800,214	306,997	1,446,227	794,247	593,395	58,585
	Fee and special funds.....	Aug. 31, 1915....	3,557		3,557	3,557		3,557	
	Public trust fund.....	Aug. 31, 1915....	3,523	3,248	5,989	12,760	12,318	442	
107	Chattanooga, Tenn.....		874,989	571,712	219,621	1,666,322	265,038	994,536	406,748
	General treasury.....	Sept. 30, 1915....	826,512	517,082	206,756	1,550,380	250,861	920,287	379,232
	Hospital fund.....	Dec. 31, 1915....	35,933	15,596	1,985	53,614	2,128	51,356	
	Library fund.....	Sept. 30, 1915....	5,951	9,000	673	15,627	872	14,755	
	Sinking fund.....	Sept. 30, 1915....	4,274	25,000	1,306	30,580	3,692		26,888
	Public trust funds.....	Sept. 30, Dec. 31, 1915.	2,286	5,000	7,911	15,197	6,492	8,108	596
	Private trust fund.....	Sept. 30, 1915....		34	990	1,024	992		32
108	Pawtucket, R. I.....		1,389,602	2,474,484	295,879	4,159,945	267,820	1,723,443	2,168,682
	General treasury.....	Dec. 31, 1915....	1,316,311	2,069,586	18,843	3,404,740	36,867	1,718,653	1,649,220
	Sinking fund.....	Dec. 31, 1915....	60,500	382,909	197,296	640,705	151,766		488,939
	Public trust funds:								
	Municipal.....	Dec. 31, 1915....	5,899	1,023	14,448	21,370	6,134	4,790	10,446
	Nonmunicipal.....	Dec. 31, 1915....		6,189	59,089	65,258	65,258		
	Investment fund.....	Dec. 31, 1915....	6,892	14,777	6,188	27,857	7,780		20,077
	Private trust fund.....	Dec. 31, 1915....			15	15			
109	Altoona, Pa.....		967,702	463,985	185,484	1,617,171	326,742	934,029	356,400
	City corporation.....		637,239	353,434	177,161	1,167,834	319,397	620,333	228,104
	General treasury.....	Dec. 31, 1915....	621,111	8,668	158,005	787,784	149,582	455,098	183,104
	Special assessment fund.....	Dec. 31, 1915....		124,099		124,099		124,099	
	Sinking funds.....	Dec. 31, 1915....	16,128	220,667	19,156	255,951	169,815	41,136	45,000
	School district.....		330,463	110,551	8,323	449,337	7,345	313,696	123,296
	General treasury.....	June 30, 1915....	329,876	69,788	3,410	403,074	742	289,723	112,609
	Sinking fund.....	June 30, 1915....	587	36,520	4,100	41,207	5,600	19,920	15,687
	Public trust fund.....	June 30, 1915....		4,243	813	5,056	1,003	4,053	
110	Covington, Ky.....		938,111	929,150	145,425	2,012,686	371,436	938,793	702,457
	General treasury.....	Dec. 31, 1915....	853,785	564,650	123,880	1,544,315	342,773	610,547	590,995
	Newport and Covington bridge fund.....	June 7, 1915....	9,821		47	9,868	1,371	5,497	3,000
	School fund.....	June 30, 1915....	72,301	209,125	26	291,452	6,356	186,605	88,491
	Library fund.....	Dec. 31, 1915....	547	8,501	4,283	13,331	46	13,265	20
	Park fund.....	Dec. 31, 1915....	1,657	30,047	239	31,943	400	18,793	12,750
	Cash in transit.....	Dec. 31, 1915....			273	273			273
	Sinking funds.....	June 30, Dec. 31, 1915.		116,827	14,677	131,504	20,490	104,086	6,928
111	Mobile, Ala.....		863,765	102,409	313,973	1,280,147	121,167	873,755	285,225
	City corporation.....		823,424	35,089	232,027	1,090,540	121,167	742,968	226,405
	General treasury.....	Sept. 30, 1915....	700,785	33,782	165,738	900,305	74,478	653,699	172,128
	Convict labor account.....	Sept. 30, 1915....	8,968			8,968		8,968	
	Sinking fund.....	Sept. 30, 1915....	113,671	295	38,032	151,928	18,452	80,301	53,175
	Private trust fund.....	Sept. 30, 1915....		1,102	29,237	29,339	28,237		1,102
	School district.....		40,341	67,320	81,946	189,607		130,787	58,820
	General treasury.....	Aug. 31, 1915....	40,341	67,320	81,946	189,607		130,787	58,820
112	Berkeley, Cal.....		1,406,603	95,717	554,330	2,056,740	280,771	1,603,616	172,353
	City corporation.....		846,287	74,866	471,913	1,393,063	216,938	1,066,940	109,188
	General treasury.....	June 30, 1916....	555,968	34,421	393,971	987,380	134,045	824,698	28,617
	Special assessment fund.....	June 30, 1916....	169,797	4,538		174,335		174,335	
	Sinking fund.....	June 30, 1916....	120,522	1,537	61,122	183,181	67,913	66,959	48,309
	Investment fund.....	June 30, 1916....		4,742	4,078	8,820	7,428	948	444
	Private trust fund.....	June 30, 1916....		29,628	9,742	39,370	7,552		31,818
	School district.....		560,406	20,851	82,417	663,674	63,833	536,676	63,165
	General treasury.....	June 30, 1916....	512,033	20,849	40,396	573,278	24,621	512,764	35,893
	Sinking fund.....	June 30, 1916....	44,353	2	42,021	86,376	39,212	23,912	23,252
	Investment fund.....	June 30, 1916....	4,020			4,020			4,020
113	Sioux City, Iowa.....		1,601,100	564,656	87,982	2,246,738	106,665	1,534,003	606,070
	City corporation.....		1,037,629	373,973	80,982	1,492,584	82,088	1,039,699	370,797
	General treasury.....	Mar. 31, 1916....	1,032,758	107,116	64,995	1,204,869	56,327	1,037,745	110,797
	Sinking fund.....	Mar. 31, 1916....	1,001	263,857		267,858	7,858		260,000
	Public trust funds.....	Mar. 31, 1916....	3,870		15,987	19,857	17,903	1,954	
	School district.....		563,471	190,683		754,154	24,577	491,304	235,273
	General treasury.....	June 30, 1916....	563,471	190,683		754,154	24,577	494,304	235,273

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

FINANCIAL STATISTICS OF CITIES.

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
114	Atlantic City, N. J.		\$2,349,708	\$2,653,842	\$755,478	\$5,759,028	\$1,243,148	\$2,483,479	\$2,032,401
	General treasury	Dec. 31, 1915	1,953,164	1,786,921	405,515	4,145,600	744,339	1,931,273	1,469,988
	School fund	Dec. 31, 1915	265,431	547,642	139,859	953,932	287,288	525,019	137,625
	Library fund	Dec. 31, 1915	39	16,500	752	17,291	899	16,392	
	Sinking fund	Dec. 31, 1915	120,767	288,445	205,012	614,224	203,300	1,200	409,724
	Public trust funds	Dec. 31, 1915; Jan. 20, 1916.	10,307	14,334	4,340	28,981	7,322	6,595	15,064
115	Saginaw, Mich.		1,232,210	1,229,871	269,967	2,722,045	337,575	1,064,193	1,320,280
	City corporation		854,315	1,205,268	248,138	2,307,721	289,549	715,330	1,302,812
	General treasury	June 30, 1916	835,390	745,136	168,518	1,749,044	201,002	631,866	916,176
	Auditorium fund	Dec. 31, 1915	9,267	2,356	124	11,747	1,532	9,649	266
	Sinking funds	June 30, 1916	2,057	430,563	61,494	494,114	60,147	73,567	351,400
	Public trust funds:								
	Municipal	June 30, 1916	7,601	20,580	12,874	41,055	12,156	248	28,651
	Nonmunicipal	June 30, 1916		6,633	5,128	11,761	5,412		6,349
	School district		377,895	24,603	11,829	414,327	48,026	348,863	17,438
	General treasury	June 30, 1916	374,040	23,103	10,993	408,136	46,253	345,345	16,538
	Public trust funds	June 30, 1916	3,855	1,500	836	6,191	1,773	3,618	900
116	Little Rock, Ark.		894,343	805,576	163,537	1,863,506	332,852	745,917	784,737
	City corporation		347,384	554,791	7,082	909,257	71,929	370,719	466,609
	General treasury	Dec. 31, 1915	334,569	554,791	753	890,113	66,833	356,651	466,609
	Convict labor account	Dec. 31, 1915	1,443			1,443			
	Cemetery funds	Oct. 31, Dec. 31, 1915.	11,372		6,329	17,701	5,076	12,625	
	Public trust fund	Dec. 31, 1915							
	School district		301,629	158,744	64,057	524,430	189,873	231,023	103,534
	General treasury	Aug. 31, 1915	301,629	158,744	64,057	524,430	189,873	231,023	103,534
	Sewer and street improvement districts		245,330	92,041	92,448	429,819	71,060	144,175	214,594
	General treasury	Dec. 31, 1915	245,330	92,041	92,448	429,819	71,060	144,175	214,594
117	Rockford, Ill.		1,177,067	1,098,703	45,257	2,321,029	139,178	1,354,289	827,562
	City corporation		659,068	626,873	39,728	1,325,669	110,976	828,730	385,963
	General treasury	Dec. 31, 1915	634,634	577,052	30,355	1,242,041	95,876	806,524	339,641
	Library fund	May 31, 1915	20,711	28,900	4,660	54,271	10,688	20,165	23,418
	Public trust funds	Dec. 31, 1915	3,723	20,921	4,713	29,357	4,412	2,011	22,904
	School district		463,396	444,138	3,765	911,299	27,835	462,759	420,705
	General treasury	Dec. 31, 1915	459,556	441,134	2,793	903,483	22,844	462,238	418,401
	Public trust fund	Oct. 31, 1915	3,840	3,004	972	7,816	4,991	521	2,304
	Park district		54,603	27,694	1,764	84,061	367	62,800	20,894
	General treasury	Dec. 31, 1915	54,603	27,694	1,764	84,061	367	62,800	20,894
118	Binghamton, N. Y.		1,246,001	1,003,434	570,618	2,820,053	527,638	1,710,972	581,543
	General treasury	Dec. 31, 1915	1,047,181	737,959	419,408	2,204,548	446,872	1,321,805	435,871
	County supervisors' fund	Oct. 31, 1915	375	84,598		84,973		43,226	41,747
	City hospital fund	Dec. 31, 1915	21,474	30,931	24	52,479		51,604	975
	Library fund	Dec. 31, 1915	612	13,025	11	13,648	442	13,181	25
	Waterworks fund	Dec. 31, 1915	160,495	44,958	129,154	334,607	34,032	279,781	20,794
	Cash in transit	Dec. 31, 1915			193	193			193
	Sinking fund	Dec. 31, 1915	614	33,850	20,840	55,304	39,439		15,865
	Public trust funds	Dec. 31, 1915	11,829	17,068	988	29,885	6,753	1,475	21,457
	Investment fund	Dec. 31, 1915	3,621	40,995		44,616			44,616
119	Pueblo, Colo.		1,024,428	824,212	124,022	1,972,662	168,979	1,036,308	767,375
	City corporation		763,702	699,997	113,223	1,576,922	159,054	778,161	639,707
	General treasury	Dec. 31, 1915	449,889	397,928	104,896	952,713	133,674	530,994	288,045
	Library fund	Dec. 31, 1915	395	7,000	1,829	9,024	1,680	7,344	
	Waterworks fund	Dec. 31, 1915	232,292	233,651	2,261	468,204	2,251	200,126	265,827
	Sinking funds	Dec. 31, 1915	79,825	59,765	4,437	144,027	21,449	39,697	82,881
	Investment fund	Dec. 31, 1915	1,301	1,633		2,934			2,934
	School districts		260,726	124,215	10,799	395,740	9,925	258,147	127,668
	General treasury	June 30, 1915	255,921	124,215	10,602	390,738	8,911	258,099	123,728
	Sinking funds	June 30, 1915	4,805		197	5,002	1,014	48	3,940
120	New Britain, Conn.		1,099,943	529,243	122,356	1,751,542	274,956	1,147,244	329,342
	General treasury	Mar. 31, 1916	1,069,766	475,881	122,068	1,667,715	274,720	1,141,037	251,958
	Board of charities fund	Mar. 31, 1916		2,550	288	2,838		2,602	
	Police court fund	Mar. 31, 1916	11,479	495		11,974	236	2,840	9,134
	Sinking fund	Mar. 31, 1916	17,153	44,003		61,156			61,156
	Public trust funds:								
	Municipal	Mar. 31, 1916	1,545	2,350		3,895		765	3,130
	Nonmunicipal	Mar. 31, 1916		3,964		3,964			3,964

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

GENERAL TABLES.

289

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
121	Flint, Mich.		\$1,042,405	\$825,136	\$708,580	\$2,576,121	\$668,852	\$1,333,208	\$574,061
	City corporation		761,438	729,789	669,926	2,161,153	592,480	1,033,338	535,335
	General treasury	Feb. 29, 1916	554,818	708,649	643,105	1,906,572	581,440	812,878	512,254
	Waterworks fund	Feb. 29, 1916	180,173	20,208	20,437	220,818	7,729	192,247	20,842
	Park fund	Feb. 29, 1916	26,447	258	4,185	30,890	1,525	28,213	1,152
	Public trust fund (nonmunicipal)	Feb. 29, 1916		674	2,199	2,873	1,786		1,087
	School district		280,967	95,347	38,654	414,968	76,372	299,870	38,726
	General treasury	June 30, 1915	280,967	95,347	38,654	414,968	76,372	299,870	38,726
122	Tampa, Fla.		1,204,533	726,321	371,209	2,302,063	236,371	1,440,632	625,010
	City corporation		1,032,853	637,776	318,641	1,989,270	209,269	1,221,713	558,288
	General treasury	May 31, 1916	946,832	486,336	196,430	1,629,598	195,764	1,202,186	231,648
	Convict labor account	May 31, 1916	19,527			19,527		19,527	
	Sinking fund	May 31, 1916	66,494	68,500	111,397	246,391	3,891		242,500
	Private trust fund	May 31, 1916		82,940	10,814	93,754	9,614		84,140
	School district		171,680	88,545	52,568	312,793	27,102	218,969	66,722
	General treasury	June 30, 1916	171,680	88,545	28,933	289,158	27,102	193,334	66,722
	Building fund	June 30, 1916			23,635	23,635		23,635	
123	San Diego, Cal.		3,376,310	605,481	2,006,420	5,988,220	1,127,000	4,213,381	647,839
	City corporation		2,730,574	605,431	1,536,845	4,872,850	844,333	3,405,728	622,789
	General treasury	Dec. 31, 1915	1,437,121	473,679	1,153,898	3,064,693	442,735	2,402,727	219,236
	Special assessment fund	Dec. 31, 1915	622,148			622,148		622,148	
	Cash in transit	Dec. 31, 1915		1,029		1,029		1,029	
	Sinking fund	Dec. 31, 1915	761,449	633	361,314	1,123,301	347,574	478,439	297,288
	Public trust funds	Dec. 31, 1915	9,856	1,028	15,914	26,798	16,211	2,414	8,173
	Private trust fund	Dec. 31, 1915		129,167	5,719	134,876	36,784		98,092
	School district		645,736	50	469,584	1,115,370	282,667	807,653	25,050
	General treasury	June 30, 1915	575,907		357,725	933,632	171,228	762,404	
	Sinking fund	June 30, 1915	69,829	50	111,859	181,738	111,439	45,249	25,050
124	Springfield, Ohio		968,188	1,246,147	272,809	2,487,144	273,835	1,252,179	961,130
	City corporation		796,582	1,066,269	118,684	1,981,555	170,125	926,840	884,590
	General treasury	Dec. 31, 1915	752,703	696,530	112,720	1,561,953	152,642	798,828	610,483
	Fee and special funds	Dec. 31, 1915	13,554			13,554		13,554	
	Sinking fund	Dec. 31, 1915	11,632	315,334	1,299	328,265	4,440	104,580	219,245
	Public trust funds	Dec. 31, 1915	18,358	34,350	4,665	57,373	12,633	9,878	31,862
	Investment fund	Dec. 31, 1915	335	20,075		20,410	410		20,000
	School district		171,606	179,858	154,125	505,589	103,710	325,339	76,540
	General treasury	Aug. 31, 1915	162,052	139,261	144,450	445,763	87,935	295,442	62,386
	Fee and special funds	Aug. 31, 1915	5,398			5,398		5,398	
	Sinking fund	Aug. 31, 1915		37,880	6,203	44,083	12,848	20,792	10,443
	Public trust fund	Aug. 31, 1915	4,156	2,717	3,472	10,345	2,927	3,707	3,711
			590,998	232,267	376,378	1,199,643	384,786	773,635	41,222
125	York, Pa.		853,756	231,149	297,365	882,270	339,458	517,720	25,092
	City corporation		265,875	227,858	165,413	659,146	164,294	472,251	22,601
	General treasury	Dec. 31, 1915	83,773	3,291	131,952	219,016	172,072	44,453	2,491
	Sinking fund	Dec. 31, 1915	4,108			4,108	3,092	1,016	
	Public trust funds		237,242	1,118	79,013	817,373	45,328	255,915	16,130
	School district		208,980	18	73,959	282,957	39,011	242,819	1,127
	General treasury	June 30, 1915	71	1,100	2	1,173	41	1,132	
	Library fund	June 30, 1915	28,138		5,052	33,190	6,271	11,919	15,000
	Sinking fund	June 30, 1915	53			53	5	45	3
	Public trust fund								
126	Lancaster, Pa.		637,020	410,796	26,268	1,074,084	229,575	668,661	175,848
	City corporation		436,834	80,889	22,708	540,431	70,110	435,290	35,041
	General treasury	May 31, 1916	434,675	80,889	19,924	535,488	67,535	432,912	35,041
	Public trust fund	May 31, 1916	2,159		2,784	4,943	2,675	2,368	
	School district		200,186	329,907	3,560	533,653	159,465	233,381	140,807
	General treasury	June 30, 1916	200,186	324,707	3,560	528,453	159,465	233,381	135,607
	Sinking fund	June 30, 1916		5,200		5,200			5,200

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

66412°—17—19

FINANCIAL STATISTICS OF CITIES.

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916—Continued.									
127	Malden, Mass.		\$1,168,140	\$1,464,992	\$45,052	\$2,693,184	\$191,055	\$1,168,666	\$1,338,233
	General treasury	Dec. 31, 1915.	1,127,587	1,346,399	48,580	2,522,566	154,788	1,127,747	1,240,061
	Hunters' and dog license fund	Dec. 31, 1915.	202	2,436		2,638		202	2,436
	Library fund	Dec. 31, 1915.	1,759	37,442	427	39,628	379	39,249	
	Park fund	Dec. 31, 1915.	22	1,500	118	1,640	105	1,535	
	Sinking funds	Dec. 31, 1915.	22,441	43,445	12,157	78,043	24,966		53,077
	Public trust funds:								
	Municipal	Dec. 31, 1915.	16,129	18,000	2,556	36,685	10,168	133	26,384
	Nonmunicipal	Dec. 31, 1915.		15,770	1,214	16,984	709		16,275
	Investment fund	Dec. 31, 1915.							
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.									
128	Augusta, Ga.		\$1,103,092	\$1,333,256	\$169,777	\$2,606,125	\$274,214	\$1,578,195	\$753,716
	City corporation		961,459	1,231,487	160,592	2,353,538	264,476	1,429,615	659,447
	General treasury	Dec. 31, 1915.	919,241	1,049,454	159,302	2,127,997	260,810	1,336,088	531,099
	Convict labor account	Dec. 31, 1915.	14,000			14,000		14,000	
	City hospital fund	Dec. 31, 1915.	28,218	53,547	902	82,667	2,969	79,627	171
	Sinking fund	Dec. 31, 1915.		128,486	388	128,874	697		128,177
	School district		141,633	101,769	9,185	252,587	9,738	148,680	94,269
	General treasury	Aug. 31, 1915.	138,114	101,769	9,185	249,068	9,738	148,680	90,750
	Public trust fund	Aug. 31, 1915.	3,519			3,519			3,519
129	Davenport, Iowa		1,114,412	415,063	413,173	1,942,648	415,157	1,131,738	395,753
	City corporation		729,351	249,091	366,422	1,344,864	363,306	718,635	262,723
	General treasury	Mar. 31, 1916.	682,959	242,370	353,301	1,278,630	345,166	692,662	240,802
	Cash in transit	Mar. 31, 1916.		282		282			
	Sinking funds	Mar. 31, 1916.	31,079	6,439	12,121	50,639	16,894	23,745	10,000
	Public trust funds	Mar. 31, 1916.	15,313			15,313	964	2,428	11,921
	School district		385,061	165,972	46,751	597,784	51,851	412,903	133,030
	General treasury	June 30, 1916.	385,061	165,972	46,751	597,784	51,851	412,903	133,030
130	Topeka, Kans.		1,100,199	431,613	245,799	1,786,611	291,726	1,114,313	380,572
	City corporation		711,315	334,201	190,456	1,235,972	220,061	706,605	309,306
	General treasury	Dec. 31, 1915.	676,911	273,908	178,848	1,127,667	197,212	695,772	234,683
	Library fund	Dec. 31, 1915.	213	6,318	2,823	9,354	1,437	7,917	
	Sinking funds	Dec. 31, 1915.	28,621	50,950	852	80,423	10,840	5	69,578
	Public trust funds	Dec. 31, 1915.	5,560	3,025	9,923	18,508	10,572	2,911	5,025
	Investment fund	Dec. 31, 1915.	10		10	20			20
	School district		397,684	97,412	55,343	550,639	71,665	407,708	71,266
	General treasury	June 30, 1915.	356,670	96,531	33,078	486,279	17,748	403,143	65,388
	Sinking fund	June 30, 1915.	36,114		21,784	57,898	52,398		5,500
	Public trust fund	June 30, 1915.	5,100	392	320	5,812	869	4,565	378
	Investment fund	June 30, 1915.		489	161	650			
131	Salem, Mass.		903,721	2,417,818	146,528	3,558,067	223,434	1,764,023	1,570,610
	General treasury	Dec. 31, 1915.	942,230	1,878,706	137,865	2,958,801	178,578	1,669,930	1,110,293
	Hunters' and dog license fund	Dec. 31, 1915.		1,707		1,707			1,707
	Library fund	Dec. 31, 1915.	802	17,782	718	19,002	572	17,928	502
	Waterworks fund	Dec. 31, 1915.	196	64,700	1,495	66,391	17,012	48,435	944
	Cash in transit	Dec. 31, 1915.		20,000		20,000			
	Public trust funds:								
	Municipal	Dec. 31, 1915.	49,554	432,431	6,056	488,041	7,067	27,607	453,367
	Nonmunicipal	Dec. 31, 1915.		1,990	307	2,297			2,297
	Investment fund	Dec. 31, 1915.	1,239	602	87	1,828	205	123	1,500
132	Haverhill, Mass.		1,221,569	905,432	105,195	2,232,196	163,813	1,129,171	939,212
	General treasury	Dec. 31, 1915.	1,035,621	790,622	102,724	1,928,867	122,395	998,211	808,261
	Hunters' and dog license fund	Dec. 31, 1915.		4,065		4,065			4,065
	Library fund	Dec. 31, 1915.	782	4,456		6,137	959	5,178	
	Waterworks fund	Nov. 30, 1915.	182,033	6,145	226	188,404	165	125,529	32,710
	Sinking funds	Dec. 31, 1915.	24,313	94,043	1,316	119,672	40,294		79,378
	Public trust funds:								
	Municipal	Dec. 31, 1915.	7,287	4,065		11,352		253	11,099
	Nonmunicipal	Dec. 31, 1915.		102		102			102
	Investment fund	Dec. 31, 1915.	1,563	2,034		3,597			3,597
133	Kalamazoo, Mich.		837,262	891,122	239,917	2,018,301	275,142	781,472	961,687
	City corporation		484,928	795,652	221,060	1,501,640	232,823	463,415	805,402
	General treasury	Mar. 31, 1916.	483,341	698,976	120,220	1,302,537	122,632	446,564	733,341
	Sinking funds	Mar. 31, 1916.	1,587	95,179	100,114	196,890	108,268	16,851	71,761
	Public trust fund (nonmunicipal)	Mar. 31, 1916.		1,497	726	2,223	1,923		300
	School district		402,334	95,470	18,857	516,661	42,319	318,057	156,285
	General treasury	May 31, 1916.	402,334	95,470	18,857	516,661	42,319	318,057	156,285

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

GENERAL TABLES.

291

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT:
1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
134	Bay City, Mich.....		\$932,391	\$613,064	\$179,911	\$1,725,356	\$90,153	\$987,190	\$648,043
	City corporation.....		677,162	543,722	166,181	1,387,065	77,090	702,802	607,173
	General treasury.....	June 30, 1916.....	672,728	424,551	81,208	1,178,487	62,605	688,906	426,976
	Sinking funds.....	June 30, 1916.....	4,434	119,171	84,973	208,578	14,485	13,896	180,197
	School district.....		255,229	69,362	13,730	338,321	12,063	284,388	40,870
	General treasury.....	June 30, 1916.....	254,651	39,070	13,730	307,451	12,063	284,388	10,000
	Sinking fund.....	June 30, 1916.....	578	30,292		30,870			30,870
135	McKeesport, Pa.....		843,132	187,879	480,845	1,511,856	350,896	840,910	320,060
	City corporation.....		523,340	163,614	85,015	771,969	31,803	512,760	227,406
	General treasury.....	Dec. 31, 1915.....	465,734	69,222	9,968	544,924	2,417	455,094	87,413
	Improvement fund.....	Dec. 31, 1915.....	51,108	38,151	12,923	102,187	2,781	52,579	46,827
	Library fund.....	Dec. 31, 1915.....	268	5,000	1,031	6,299	1,212	5,087	
	Cash in transit.....	Dec. 31, 1915.....			10,000	10,000			10,000
	Sinking fund.....	Dec. 31, 1915.....	6,230	51,241	51,088	108,559	25,393		83,166
	School district.....		319,792	24,265	395,830	739,887	319,093	328,150	92,644
	General treasury.....	June 30, 1915.....	319,079	78	280,230	596,387	247,484	328,150	23,783
	Sinking fund.....	June 30, 1915.....	713	24,187	115,600	140,500	71,609		68,891
136	Lincoln, Nebr.....		1,338,172	453,877	445,298	2,237,347	412,779	1,461,025	363,543
	City corporation.....		826,371	450,931	249,730	1,527,032	357,690	810,850	358,492
	General treasury.....	Aug. 31, 1915.....	812,208	391,831	240,805	1,444,844	330,550	810,850	303,444
	Sinking fund.....	Aug. 31, 1915.....	14,121	59,100	8,925	82,146	27,140		55,006
	Investment fund.....	Aug. 31, 1915.....	42			42			42
	School district.....		499,766	2,946	182,242	684,954	38,011	641,892	5,051
	General treasury.....	June 30, 1915.....	499,766	2,946	182,242	684,954	38,011	641,892	5,051
	Sanitary district.....		12,035		13,326	25,361	17,078	8,283	
	General treasury.....	Dec. 31, 1915.....	12,035		13,326	25,361	17,078	8,283	
137	Racine, Wis.....		873,988	490,929	174,374	1,539,291	124,717	1,037,197	377,377
	General treasury.....	Dec. 31, 1915.....	860,569	480,957	171,142	1,512,668	119,096	1,036,003	357,569
	Public trust funds:								
	Municipal.....	Dec. 31, 1915.....	12,879	9,583	1,041	23,503	2,589	1,194	19,720
	Nonmunicipal.....	Dec. 31, 1915.....		389	357	746	658		88
	Investment fund.....	Dec. 31, 1915.....	540		1,834	2,374	2,374		
138	Macon, Ga.....		1,135,395	953,029	102,866	2,191,290	396,884	1,228,340	566,066
	City corporation.....		892,216	804,459	102,866	1,799,541	395,857	923,037	480,647
	General treasury.....	Dec. 31, 1915.....	652,193	435,696	19,566	1,107,455	145,766	665,562	296,127
	Hospital fund.....	Dec. 31, 1915.....	40,353	171,023	107	211,483	117,133	90,092	4,258
	Waterworks fund.....	Dec. 31, 1915.....	193,201	157,766	62,008	412,975	74,643	167,353	170,949
	Cash in transit.....	Dec. 31, 1915.....		1,236		1,236			
	Sinking funds.....	Dec. 31, 1915.....	5,438	38,738	21,185	65,361	56,048		9,313
	Public trust fund.....	Dec. 31, 1915.....	1,031			1,031	1,031		
	School district.....		243,179	148,670		391,749	1,027	305,303	85,419
	General treasury.....	June 30, 1915.....	243,179	148,670		391,749	1,027	305,303	85,419
139	Pasadena, Cal.....		1,958,020	345,139	547,360	2,850,519	489,141	1,994,022	367,356
	City corporation.....		1,446,969	331,153	457,035	2,235,157	437,915	1,471,070	326,172
	General treasury.....	June 30, 1916.....	1,184,431	241,914	405,033	1,831,378	395,682	1,184,896	250,800
	Special assessment fund.....	June 30, 1916.....	198,105	4,943		201,048		201,048	
	Sinking fund.....	June 30, 1916.....	66,185	80,280	52,002	198,467	42,233	85,126	71,108
	Investment fund.....	June 30, 1916.....	248	4,016		4,264			4,264
	School district.....		511,051	13,986	90,325	615,362	51,226	522,952	41,184
	General treasury.....	June 30, 1916.....	461,322	12,555	30,939	504,816	8,959	484,130	11,727
	Sinking fund.....	June 30, 1916.....	49,729	127	59,388	109,242	42,267	38,798	28,177
	Investment fund.....	June 30, 1916.....		1,304		1,304		24	1,280
140	Superior, Wis.....		1,052,124	734,773	144,356	1,931,253	190,596	1,113,021	627,636
	General treasury.....	Sept. 30, 1915.....	1,007,812	408,294	10,092	1,426,198	57,157	783,660	585,381
	School fund.....	June 30, 1915.....	39,659	249,823	92,777	382,259	105,753	299,606	6,900
	Library fund.....	June 30, 1915.....	760	9,500	15,105	25,365	10,514	14,851	
	Sinking funds.....	Sept. 30, 1915.....	363	56,905	24,173	81,441	15,097	43,139	23,205
	Public trust funds.....	Apr. 30, 1915.....	3,530	10,251	2,209	15,990	2,075	1,765	12,150

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

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 90.]

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
141	Huntington, W. Va.		\$764,544	\$82,904	\$500,916	\$1,348,364	\$258,739	\$361,717	\$127,908
	City corporation		546,067	82,904	211,918	840,889	176,206	536,775	127,908
	General treasury	June 30, 1916	357,489	1,738	75,976	435,223	8,753	293,562	127,608
	Special assessment fund	June 30, 1916	186,528			186,528		186,528	
	Convict labor account	June 30, 1916	2,050			2,050		2,050	
	Sinking fund	June 30, 1916		81,146	135,942	217,088	167,453	49,635	
	School district		218,477		288,998	507,475	82,533	424,942	
	General treasury	June 30, 1916	175,582		258,222	433,804	39,876	393,928	
	Sinking fund	June 30, 1916	42,895		30,776	73,671	42,657	31,014	
142	Chelsea, Mass.		917,227	1,184,741	92,074	2,194,042	138,786	921,819	1,133,437
	General treasury	Dec. 31, 1915	887,774	937,498	92,074	1,917,346	136,496	920,246	860,604
	Hunters' and dog license fund	Dec. 31, 1915		91		91			91
	Sinking fund	Dec. 31, 1915	26,261	246,583		272,854	2,250		270,584
	Public trust funds	Dec. 31, 1915	922	500		1,492		1,492	
	Investment fund	Dec. 31, 1915	2,200	59		2,259		81	2,178
143	Woonsocket, R. I.		764,664	1,925,049	139,481	2,829,194	166,256	914,829	1,748,109
	General treasury	Dec. 31, 1915	722,601	1,488,901	123,635	2,335,157	149,263	911,319	1,274,575
	Library fund	Dec. 31, 1915	304		877	1,181	660	321	
	Sinking fund	Dec. 31, 1915	40,471	435,274	10,456	486,201	12,707		473,494
	Public trust funds	Dec. 31, 1915	1,288	874	4,493	6,655	3,426	3,169	40
144	Wheeling, W. Va.		773,029	146,836	207,103	1,126,968	300,133	658,234	168,601
	City corporation		478,288	145,004	202,557	825,849	281,611	387,582	156,656
	General treasury	June 30, 1916	469,448	68,609	7,752	545,809	38,339	372,825	134,645
	Convict labor account	June 30, 1916	4,365			4,365		4,365	
	Sinking fund	June 30, 1916	4,415	74,792	194,336	273,543	243,106	10,337	20,100
	Public trust funds	June 30, 1916	60		59	119	64	55	
	Private trust fund	June 30, 1916		1,603	410	2,013	102		1,911
	School district		294,741	1,832	4,546	301,119	18,522	270,652	11,945
	General treasury	June 30, 1916	287,202	1,500	320	289,112	16,295	260,877	11,940
	Library fund	June 30, 1916	7,539	242	4,226	12,007	2,227	9,775	5
145	Newton, Mass.		1,973,961	2,367,815	177,001	4,518,777	138,298	1,763,536	2,616,943
	General treasury	Dec. 31, 1915	1,876,670	1,634,084	172,070	3,682,824	133,710	1,760,797	1,788,317
	Hunters' and dog license fund	Dec. 31, 1915		4,235		4,235			4,235
	Sinking funds	Dec. 31, 1915	92,663	729,434	2,536	824,633	2,302		822,331
	Public trust funds	Dec. 31, 1915	2,989	28	1,513	4,530	1,751	2,739	40
	Investment fund	Dec. 31, 1915	1,639	34	882	2,555	635		2,020
146	Butte, Mont.		1,221,463	1,163,781	250,321	2,635,565	224,857	1,444,760	965,958
	City corporation		857,016	1,128,790	214,244	2,200,049	211,033	1,047,719	941,297
	General treasury	Apr. 30, 1916	822,948	838,819	39,304	1,701,071	176,725	1,026,849	497,497
	Sinking fund	Apr. 30, 1916	28,269	261,987	144,935	435,191	26,081	18,045	390,165
	Public trust fund	Apr. 30, 1916	5,798	27,330	4,705	37,833	6,587	2,825	28,421
	Private trust fund	Apr. 30, 1916		654	25,300	25,954	740		25,214
	School district		364,448	34,991	36,077	435,516	13,824	397,031	24,661
	General treasury	Aug. 31, 1915	338,498	34,991	31,358	404,847	11,971	390,615	2,261
	Sinking fund	Aug. 31, 1915	25,950		4,719	30,669	1,853	6,416	22,400
147	Montgomery, Ala.		732,513	1,147,947	173,940	2,054,400	316,581	675,404	1,062,415
	General treasury	June 30, 1916	725,552	834,743	86,352	1,646,647	202,101	508,504	936,042
	Convict labor account	June 30, 1916	6,390			6,390		6,390	
	Library fund	Dec. 31, 1915	571	5,500	1,354	7,425	1,142	6,283	
	Old Colony Trust Co. fund	June 30, 1916		306,405	85,812	392,217	112,828	184,227	125,162
	Private trust funds	June 30, 1916		1,299	422	1,721	510		1,211
148	Muskogee, Okla.		577,629	921,214	273,086	1,771,929	366,901	631,928	773,100
	City corporation		398,703	806,526	117,423	1,322,712	204,961	465,563	652,188
	General treasury	June 30, 1916	271,143	407,352	59,778	738,271	169,955	354,615	213,701
	Library fund	Feb. 29, 1916	334	7,422	540	8,296	874	7,422	
	Sinking fund	June 30, 1916	127,049	80,933	45,609	253,591	8,068	101,991	143,532
	Public trust fund	June 30, 1916	237	600	1,266	2,003	231	1,535	237
	Private trust fund	June 30, 1916		310,319	10,232	320,551	25,833		294,718
	School district		178,866	114,688	155,663	449,217	161,940	166,365	120,912
	General treasury	June 30, 1916	127,661	63,941	4,893	196,495	4,824	129,725	61,946
	Sinking fund	June 30, 1916	51,205	50,747	150,770	252,722	157,116	36,640	58,966

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

GENERAL TABLES.

298

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT:
1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
149	Roanoke, Va.....		\$561,391	\$341,434	\$511,339	\$1,414,164	\$445,199	\$716,930	\$252,035
	General treasury.....	Dec. 31, 1915.....	527,769	223,166	470,899	1,227,834	394,590	583,725	249,519
	Convict labor account.....	Dec. 31, 1915.....	2,799		2,799			2,799	
	School fund.....	June 30, 1915.....	24,323	98,208	9,451	131,987	1,565	130,406	16
	Sinking fund.....	Dec. 31, 1915.....	6,495	20,060	24,989	51,544	49,044		2,500
150	West Hoboken, N. J.....		597,528	635,720	393,207	1,626,455	326,716	674,866	624,873
	General treasury.....	Dec. 31, 1915.....	585,145	619,027	265,310	1,469,482	180,473	664,274	624,735
	Tax collector's fund.....	Dec. 31, 1915.....			91	91			91
	Recorder's fund.....	Dec. 31, 1915.....		47		47			47
	Board of health fund.....	Dec. 31, 1915.....	2,624		881	3,505	120	3,385	
	Library fund.....	Dec. 31, 1915.....	388	7,000	170	7,558	375	7,183	
	Sinking fund.....	Dec. 31, 1915.....	6,915	8,636	121,557	137,108	137,108		
	Public trust funds.....	Dec. 31, 1915.....	2,456	1,010	5,198	8,664	8,640	24	
151	Galveston, Tex.....		1,352,592	645,143	591,913	2,589,648	375,504	1,698,759	515,385
	City corporation.....		1,208,597	645,143	407,949	2,261,689	300,547	1,445,757	515,385
	General treasury.....	Feb. 29, 1916.....	1,174,162	318,370	299,821	1,792,353	106,146	1,442,432	243,775
	Convict labor account.....	Feb. 29, 1916.....	3,325			3,325		3,325	
	Sinking fund.....	Feb. 29, 1916.....		326,773	108,128	434,901	194,401		240,500
	Investment fund.....	Feb. 29, 1916.....	31,110			31,110			31,110
	School district.....		143,995		183,964	327,959	74,957	253,002	
	General treasury.....	July 10, 1915.....	143,167		182,368	325,635	72,533	253,002	
	Public trust fund.....	July 10, 1915.....	828		1,596	2,424	2,424		
152	East Orange, N. J.....		1,274,144	1,999,119	247,051	3,520,314	342,304	1,342,582	1,835,428
	General treasury.....	Dec. 31, 1915.....	1,046,082	1,448,134	124,943	2,619,159	242,698	848,911	1,527,550
	Recorder's court fund.....	Dec. 31, 1915.....	340	640		980		340	640
	School fund.....	June 30, 1915.....	169,497	320,059	24,764	514,320	9,013	450,248	55,059
	Library fund.....	Dec. 31, 1915.....	30,498		1,318	31,816	196	31,620	
	City clerk's fund.....	Dec. 31, 1915.....		354		354			354
	Sinking fund.....	Dec. 31, 1915.....	23,714	221,774	55,736	331,224	81,832	6,067	243,325
	Public trust funds.....	Dec. 31, 1915.....	4,013	8,158	7,189	19,360	5,464	5,396	8,600
	Private trust funds.....	Dec. 31, 1915.....			8,101	8,101	8,101		
153	Fitchburg, Mass.....		1,106,693	2,164,076	43,678	3,314,447	166,953	1,311,209	1,836,285
	General treasury.....	Nov. 30, 1915.....	1,049,967	1,506,227	14,952	2,571,146	134,462	1,239,701	1,196,983
	Hunters' and dog license fund.....	Nov. 30, 1915.....		3,034		3,034			3,034
	Hospital fund.....	Nov. 30, 1915.....	29,580	35,881	4,077	69,538	19	69,519	
	Library fund.....	Nov. 30, 1915.....	212	417	17	646	41	365	240
	Sinking funds.....	Nov. 30, 1915.....	9,905	609,244	3,509	622,658	6,458		616,200
	Public trust funds:								
	Municipal.....	Nov. 30, 1915.....	17,029		20,777	37,806	19,174	1,624	17,008
	Nonmunicipal.....	Nov. 30, 1915.....		9,273	346	9,619	6,799		2,820
154	Chester, Pa.....		480,105	302,204	394,923	1,177,232	313,639	491,779	371,814
	City corporation.....		310,248	114,300	377,017	801,565	287,431	289,034	225,100
	General treasury.....	Dec. 31, 1915.....	302,992	21,915	167,304	492,211	134,225	232,586	125,100
	Sinking fund.....	Dec. 31, 1915.....	7,256	92,385	209,713	309,354	153,208	56,148	100,000
	School district.....		169,857	187,904	17,906	375,667	26,208	202,745	146,714
	General treasury.....	June 30, 1915.....	166,019	98,491	2,180	266,690	4,191	192,478	70,021
	Sinking fund.....	June 30, 1915.....	2,035	86,443	14,688	103,166	19,510	8,963	74,693
	Public trust fund.....	June 30, 1915.....	1,803	2,970	1,038	5,811	2,507	1,304	2,000
155	New Castle, Pa.....		580,681	203,912	197,021	961,614	205,550	622,152	133,912
	City corporation.....		334,489	95,950	150,338	580,777	140,400	363,262	77,115
	General treasury.....	Dec. 31, 1915.....	312,022	95,950	135,675	543,647	126,703	351,314	65,630
	Sinking fund.....	Dec. 31, 1915.....	22,467		14,663	37,130	13,697	11,948	11,485
	School district.....		226,192	107,962	46,683	380,837	65,150	258,890	56,797
	General treasury.....	June 30, 1915.....	226,192	77,962	43,041	347,195	52,242	247,322	47,631
	Sinking fund.....	June 30, 1915.....		30,000	3,642	33,642	12,908	11,568	9,166
156	Springfield, Mo.....		690,182	139,265	176,387	1,005,534	262,417	612,006	131,400
	City corporation.....		452,222	139,052	91,323	682,597	133,681	422,339	126,577
	General treasury.....	June 30, 1916.....	452,222	139,052	91,323	682,597	133,681	422,339	126,577
	School district.....		237,960	213	85,064	323,237	128,736	189,669	4,832
	General treasury.....	June 30, 1916.....	237,960	213	85,064	323,237	128,736	189,669	4,832

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

FINANCIAL STATISTICS OF CITIES.

TABLE 28.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
157	Perth Amboy, N. J.		\$787,635	\$2,209,509	\$195,214	\$3,192,358	\$473,592	\$973,130	\$1,745,636
	General treasury	Dec. 31, 1915	482,162	1,319,607	14,785	1,816,554	139,767	429,424	1,247,363
	Hunters' license fund	Dec. 31, 1915	70	469		539		70	469
	School fund	Dec. 31, 1915	90,282	167,000	6,198	263,480	7,330	250,150	6,000
	Library fund	Dec. 31, 1915	556	7,000	83	7,639	221	7,418	
	Library construction fund	Dec. 31, 1915	30,000			30,000	6,357	23,143	500
	Waterworks fund	Dec. 31, 1915	174,538	154	72,784	247,476	69,239	177,084	1,154
	Sinking funds	Dec. 31, 1915	9,602	714,279	100,666	824,547	249,656	84,741	490,150
	Public trust fund	Dec. 31, 1915	425	1,000	668	2,123	1,023	1,100	
158	Lexington, Ky.		850,725	708,442	186,657	1,745,824	335,581	812,145	598,098
	General treasury	Dec. 31, 1915	797,468	410,449	63,306	1,271,223	182,335	609,693	479,195
	School fund	June 30, 1915	51,202	217,088	29,941	298,231	37,974	145,734	114,523
	Library fund	Dec. 31, 1915	557	5,890	3,608	10,145	1,936	8,209	
	Sinking funds	June 30, Dec. 31, 1915	1,138	72,075	89,802	163,015	110,486	48,509	4,020
	Public trust fund	Dec. 31, 1915		2,850		2,850	2,850		
	Investment fund	Dec. 31, 1915	360			360			360
159	Dubuque, Iowa		1,012,735	329,144	186,643	1,528,522	220,835	886,525	421,162
	City corporation		815,498	329,144	169,275	1,313,917	195,452	721,441	397,024
	General treasury	Feb. 29, 1916	610,450	307,893	135,159	1,053,502	135,677	595,189	322,636
	Library fund	Dec. 31, 1915	10,184	1,090	1,181	12,455	1,234	11,221	
	Park fund	Mar. 31, 1916	19,963	12,078	3,993	36,034	5,630	22,874	7,530
	Waterworks fund	May 31, 1916	83,935	7,743	3,298	95,026	1,905	74,626	18,495
	Athletic field fund	Feb. 29, 1916	8,311		78	8,389	1,287	7,102	
	Sinking funds	Feb. 29, 1916	75,524		22,386	97,910	43,175	6,735	48,000
	Public trust funds	Dec. 31, 1915, Feb. 29, 1916	7,081		3,034	10,115	6,388	3,694	33
	Private trust fund	Feb. 29, 1916		340	146	486	156		330
	School district		197,237		17,368	214,605	25,383	165,084	24,138
	General treasury	June 30, 1915	197,237		17,368	214,605	25,383	165,084	24,138
160	Hamilton, Ohio		838,280	430,826	379,593	1,648,699	260,642	1,028,074	350,973
	City corporation		620,371	353,843	94,616	1,068,830	126,479	634,480	307,871
	General treasury	Dec. 31, 1915	527,767	174,283	78,413	780,463	122,579	516,703	141,181
	Fee and special funds	Dec. 31, 1915	6,579			6,579		6,579	
	Sinking funds	Dec. 31, 1915	86,025	175,412	16,096	277,533	3,877	106,972	166,684
	Public trust funds	Dec. 31, 1915		4,148	107	4,255	23	4,226	6
	School district		217,909	76,983	284,967	579,859	134,163	393,594	52,102
	General treasury	Aug. 31, 1915	211,863	41,238	282,516	535,617	133,255	362,047	40,315
	Fee and special funds	Dec. 31, 1915	2,539			2,539		2,539	
	Sinking fund	Aug. 31, 1915		32,594	2,263	34,857	601	26,194	8,162
	Public trust fund	Aug. 31, 1915	3,507	3,151	188	6,846	407	2,814	3,626
161	Lansing, Mich.		1,021,995	589,691	57,164	1,659,850	183,653	893,455	582,742
	City corporation		791,558	576,734	55,546	1,423,838	180,906	664,147	578,785
	General treasury	Apr. 30, 1916	709,410	573,079	11,006	1,293,495	129,718	664,147	499,630
	Sinking fund	Apr. 30, 1916	82,148		44,540	126,688	51,188		75,500
	Public trust fund (nonmunicipal)	Apr. 30, 1916		3,655		3,655			3,655
	School district		230,437	3,957	1,618	236,012	2,747	229,308	3,957
	General treasury	June 30, 1916	230,437	3,957	1,618	236,012	2,747	229,308	3,957
162	Charlotte, N. C.		597,505	841,439	52,231	1,491,175	50,120	620,670	820,385
	General treasury	Apr. 30, 1916	399,481	573,831	37,690	1,011,002	18,241	418,628	574,133
	School fund	Apr. 30, 1916	66,580	189,780	11,493	267,853	27,827	108,494	121,532
	Library fund	Apr. 30, 1916	454	6,502	282	7,238	292	5,646	1,300
	Park fund	Apr. 30, 1916	62	2,618	325	3,005	910	1,977	118
	Waterworks fund	Apr. 30, 1916	140,273	67,833		208,106	2,850	85,925	119,331
	Cash in transit	Apr. 30, 1916			2,441	2,441			2,441
	Public trust fund	Apr. 30, 1916	502			502			502
	Investment funds	Apr. 30, 1916	153	875		1,028			1,028
163	Decatur, Ill.		686,772	493,250	132,162	1,312,184	225,589	837,183	249,412
	City corporation		467,882	215,054	125,058	807,994	181,273	506,004	120,717
	General treasury	Apr. 30, 1916	441,234	196,241	73,969	711,444	101,588	493,670	116,186
	Library fund	Apr. 30, 1916	713	11,200	2,934	14,847	3,937	10,910	
	Sinking fund	Apr. 30, 1916	24,571	1,860	47,422	73,853	73,853		
	Public trust funds	Apr. 30, 1916	1,364	5,753	583	7,700	1,745	1,424	4,531
	Private trust fund	Apr. 30, 1916			150	150	150		
	School district		218,890	278,196	7,104	504,190	44,316	331,179	128,695
	General treasury	June 30, 1916	216,193	277,196	935	494,324	36,935	331,179	126,210
	Sinking fund	June 30, 1916	2,225	1,000	5,714	8,939	6,454		2,485
	Investment fund	June 30, 1916	472		455	927	927		

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

GENERAL TABLES.

295

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT:
1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
164	Portsmouth, Va.....		\$383,460	\$487,515	\$55,408	\$926,383	\$65,226	\$407,992	\$453,165
	General treasury.....	Dec. 31, 1915....	298,420	404,923	41,112	739,455	51,222	315,060	373,173
	School fund.....	June 30, 1915....	21,762	71,567		93,329	2,979	90,033	317
	Sinking fund.....	Dec. 31, 1915....	1,572	11,025	14,296	26,893	11,025	2,899	12,969
	Investment fund.....	Dec. 31, 1915....	66,706			66,706			66,706
165	Everett, Mass.....		900,516	1,041,310	205,434	2,147,260	124,627	1,016,604	1,006,029
	General treasury.....	Dec. 31, 1915....	883,997	719,506	170,603	1,774,106	94,734	1,016,604	662,768
	Hunters' and dog license fund.....	Nov. 30, 1915....		2,001		2,001			2,001
	Sinking funds.....	Dec. 31, 1915....	16,519	297,940	32,957	347,416	28,116		319,300
	Public trust fund (nonmunicipal).....	Dec. 31, 1915....		21,863	1,874	23,737	1,777		21,960
166	Knoxville, Tenn.....		855,551	395,510	406,006	1,657,067	141,308	922,676	593,083
	General treasury.....	Sept. 30, 1915....	667,277	267,279	121,990	1,056,546	95,244	696,963	264,339
	Waterworks fund.....	Dec. 31, 1915....	183,986	10,059	36,250	230,295		207,616	22,679
	Cash in transit.....	Sept. 30, 1915....			2,657	2,657			2,657
	Sinking fund.....	Sept. 30, 1915....	2,088	116,912	242,913	361,913	41,646	18,059	302,208
	Public trust funds.....	Sept. 30, 1915....	2,200	1,260	2,196	5,656	4,418	88	1,200
167	Elmira, N. Y.....		896,761	1,827,805	9,589	2,734,155	57,523	2,327,647	348,985
	General treasury.....	Dec. 31, 1915....	875,384	1,650,335	568	2,526,287	38,122	2,229,641	258,524
	City board of audits fund.....	Oct. 31, 1915....		133,697		133,697		69,643	64,054
	County supervisors' fund.....	Oct. 31, 1915....		13,877		13,877		7,164	6,713
	City poor fund.....	Nov. 30, 1915....	1,163		199	1,362			1,362
	Convict labor account.....	Dec. 31, 1915....	293			298			
	Cemetery fund.....	Dec. 31, 1915....	14,187	258	3,490	17,935	4,171	11,095	2,669
	Public trust funds:								
	Municipal.....	Dec. 31, 1915....	5,080	20,006	4,926	30,012	11,156	9,806	9,050
	Nonmunicipal.....	Dec. 31, 1915....		7,182	406	7,588	4,074		3,514
	Investment fund.....	Dec. 31, 1915....	649	2,450		3,099			3,099
168	San Jose, Cal.....		752,325	15,845	85,314	853,484	85,490	707,785	60,209
	City corporation.....		445,272	7,147	80,209	532,628	85,490	402,930	44,208
	General treasury.....	Nov. 30, 1915....	354,841	3,087	77,008	434,936	81,906	335,807	17,223
	Special assessment fund.....	Nov. 30, 1915....	66,419			66,419		66,419	
	Sinking fund.....	Nov. 30, 1915....	23,341		3,133	26,474	3,495	54	22,925
	Public trust funds:								
	Municipal.....	Nov. 30, 1915....	671		68	739	89	650	
	Nonmunicipal.....	Nov. 30, 1915....		1,360		1,360			1,360
	Private trust fund.....	Nov. 30, 1915....		2,700		2,700			2,700
	School district.....		307,053	8,698	5,105	320,856		304,855	16,001
	General treasury.....	June 30, 1915....	307,053	8,698	5,105	320,856		304,855	16,001
169	Joliet, Ill.....		832,718	609,970	213,733	1,656,421	159,780	1,092,972	403,669
	City corporation.....		531,009	484,052	137,616	1,152,677	109,270	788,027	255,380
	General treasury.....	Apr. 30, 1916....	528,584	473,916	134,836	1,137,336	103,355	785,593	248,398
	Public trust funds.....	Apr. 30, 1916....	2,043	10,136	2,780	14,959	5,915	2,444	6,600
	Investment fund.....	Apr. 30, 1916....	382			382			382
	School district.....		301,709	125,918	76,117	503,744	50,510	304,945	148,289
	General treasury.....	June 30, 1916....	301,709	125,918	76,117	503,744	50,510	304,945	148,289
170	Pittsfield, Mass.....		1,016,970	1,130,709	162,472	2,310,151	158,833	1,069,773	1,081,545
	General treasury.....	Dec. 31, 1915....	1,016,970	1,124,135	162,052	2,303,157	158,708	1,069,773	1,074,676
	Hunters' and dog license fund.....	Dec. 31, 1915....		4,061	1	4,062			4,062
	High school lunch room fund.....	June 30, 1915....		1,589	12	1,601	23		1,578
	Private trust fund.....	Dec. 31, 1915....		924	407	1,331	102		1,229
171	Quincy, Mass.....		1,199,747	1,088,779	117,639	2,406,165	107,725	1,073,580	1,224,860
	General treasury.....	Dec. 31, 1915....	1,182,470	1,054,227	109,848	2,346,545	90,893	1,054,634	1,201,018
	Hunters' and dog license fund.....	Dec. 31, 1915....		3,150		3,150			3,150
	Library fund.....	Dec. 31, 1915....	481		3,084	3,565	2,103	1,462	
	Public trust funds:								
	Municipal.....	Dec. 31, 1915....	16,796	14,815	3,330	34,941	8,241	17,484	9,216
	Nonmunicipal.....	Dec. 31, 1915....		16,597	1,377	17,964	6,488		11,476
172	Auburn, N. Y.....		812,406	506,174	90,003	1,408,583	64,527	754,984	589,072
	General treasury.....	June 30, 1916....	703,758	276,256	43,375	1,023,399	19,674	478,312	525,403
	County supervisors' fund.....	Oct. 31, 1915....		20,093		20,093		9,344	10,749
	School fund.....	July 31, 1915....	736	191,257	2,613	194,606	7,759	175,659	11,188
	Waterworks fund.....	Dec. 31, 1915....	98,213	8,378	22,994	129,585	17,349	87,236	25,000
	Sinking fund.....	Dec. 31, 1915....	4,903	7,144	10,175	22,222	9,920		12,302
	Public trust funds:								
	Municipal.....	June 30, 1916....	4,796	2,802	4,241	11,839	3,780	4,433	3,646
	Nonmunicipal.....	June 30, 1916....		143	3,528	3,671	3,671		
	Private trust funds.....	June 30, 1916....		101	3,077	3,178	2,394		874

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

FINANCIAL STATISTICS OF CITIES.

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
173	Quincy, Ill.		\$601,179	\$39,776	\$183,893	\$829,848	\$131,549	\$544,710	\$150,580
	City corporation		388,528	44,769	86,906	520,203	112,110	277,520	130,573
	General treasury	Apr. 30, 1916	271,517	15,428	48,496	335,441	42,940	233,911	58,590
	House of correction fund	Apr. 30, 1916	5,080			5,080		5,080	
	Library fund	May 31, 1916	159	7,542	609	8,310		8,310	
	Boulevard and park fund	Mar. 31, 1916	733	21,799	210	22,747	610	17,137	5,000
	Sinking funds	Apr. 30, 1916	89,178		11,169	100,347	46,265	13,082	41,000
	Public trust fund	May 31, 1916	37		439	476			
	Investment fund	Apr. 30, 1916	21,819		25,953	47,802	21,819		25,953
	School district		212,651	15,007	81,987	309,645	22,439	267,199	20,007
	General treasury	June 30, 1916	212,618	15,007	81,987	309,612	22,439	267,166	20,007
	Public trust fund	June 30, 1916	33			33		33	
174	Cedar Rapids, Iowa		1,231,237	41,469	182,854	1,455,560	109,686	1,212,827	133,047
	City corporation		848,695	36,085	84,726	969,516	109,686	762,347	97,483
	General treasury	Mar. 31, 1916	842,535	35,982	82,970	961,487	106,838	760,669	93,980
	Public trust funds	Mar. 31, 1916	6,160	113	1,756	8,029	2,848	1,678	3,503
	School district		382,542	5,374	98,128	486,044		450,480	35,564
	General treasury	June 30, 1916	354,135	5,374	94,957	454,466		450,480	3,986
	Sinking fund	June 30, 1916	28,407		3,171	31,578			31,578
175	Mt. Vernon, N. Y.		1,035,021	1,450,624	180,278	2,635,923	375,244	1,200,970	1,059,709
	City corporation		604,642	1,315,834	115,576	2,036,052	226,757	771,031	1,038,264
	General treasury	Apr. 30, 1916	431,877	890,753	40,133	1,362,763	95,013	492,653	775,067
	County supervisors' fund	Oct. 31, 1915	34	16,195	96	16,325		16,325	
	City court fund	Apr. 30, 1916	1,273	794	245	2,312	306	138	1,668
	Police department fund	Apr. 30, 1916	373	79,372	1,314	81,059	4,041	76,068	950
	Fire department fund	Apr. 30, 1916	458	40,906	1,261	42,625	1,686	40,794	145
	Inspection of steam boilers fund	Nov. 8, 1915	229			229		183	46
	Health fund	Mar. 31, 1916	203		307	510			510
	Sinking funds	Apr. 30, 1916	162,547	267,430	48,531	478,508	105,972	142,410	230,126
	Public trust funds	Dec. 31, 1915, Apr. 30, 1916	7,648	4,664	21,963	34,475	19,739	2,430	12,306
	Private trust funds	Apr. 30, 1916		15,520	1,726	17,246			17,246
	School district		430,379	134,790	34,702	599,871	148,487	429,939	21,445
	General treasury	Apr. 30, 1916	425,540	116,630	16,190	558,360	125,805	411,185	21,370
	Library fund	Mar. 31, 1916	1,981	15,051	10,492	27,524	12,847	14,677	
	Public trust funds	Dec. 31, 1915, Mar. 31, 1916	2,858	3,109	8,020	13,987	9,835	4,077	75
176	New Rochelle, N. Y.		1,181,762	1,158,857	337,697	2,678,316	359,981	1,139,011	1,179,324
	General treasury	Dec. 31, 1915	1,172,800	1,134,473	332,498	2,639,771	351,524	1,119,048	1,169,199
	County supervisors' fund	Oct. 31, 1915	157	19,763		19,920		17,355	2,565
	Library fund	Dec. 31, 1915	896		299	1,297	130	1,167	
	Cash in transit	Dec. 31, 1915		192		192			
	Public trust funds	Dec. 31, 1915	7,907	4,429	4,800	17,136	8,135	1,441	7,560
177	Niagara Falls, N. Y.		1,288,613	713,498	723,404	2,725,515	704,798	1,367,852	652,865
	General treasury	Dec. 31, 1915	1,255,988	515,186	650,550	2,421,724	644,397	1,126,219	651,108
	School fund	July 31, 1915	25,984	190,093	55,044	271,121	38,736	230,988	1,397
	Library fund	June 30, 1915	369	8,000	482	8,851	778	8,073	
	Public trust funds	Dec. 31, 1915	6,272		10,978	17,250	14,478	2,572	200
	Private trust funds	Dec. 31, 1915		219	6,350	6,569	6,406		160
178	Amsterdam, N. Y.		653,282	526,067	74,856	1,254,225	39,252	642,325	572,648
	City corporation		503,511	510,852	70,434	1,086,797	38,837	500,347	547,613
	General treasury	Dec. 31, 1915	498,409	468,783	67,755	1,034,947	35,359	500,344	499,244
	Sinking funds	Dec. 31, 1915	1,537	40,115	1,408	43,060	2,945		40,115
	Public trust funds	Dec. 31, 1915	5,565	200	1,176	6,941	449	3	6,489
	Private trust fund	Dec. 31, 1915		1,764	95	1,849	84		1,765
	School district		147,771	15,235	4,422	167,428	415	141,978	25,035
	General treasury	July 31, 1915	147,771	15,235	4,422	167,428	415	141,978	25,035
179	Taunton, Mass.		948,429	1,001,149	139,472	2,089,050	177,322	897,773	1,013,855
	General treasury	Nov. 30, 1915	904,265	787,388	136,375	1,828,028	173,519	897,692	756,817
	Hunters' and dog license fund	Nov. 30, 1915		2,393		2,393			2,393
	School fund	Nov. 30, 1915			50	50	50		
	Waterworks fund	Nov. 30, 1915			200	200	200		
	Sinking funds	Nov. 30, 1915	43,944	199,381	2,610	245,935	2,930		243,005
	Public trust funds:								
	Municipal	Nov. 30, 1915	81		41	81		81	
	Nonmunicipal	Nov. 30, 1915		8,648	23	8,689	201		8,488
	Investment fund	Nov. 30, 1915	139	3,048	23	3,210	177		3,033
	Private trust funds	Nov. 30, 1915		291	173	464	245		219

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

GENERAL TABLES.

297

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cos
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
180	Jamestown, N. Y.		\$976,960	\$959,819	\$116,003	\$2,052,782	\$96,117	\$1,057,957	\$398,708
	City corporation.....		723,695	782,785	105,661	1,612,141	95,859	758,999	757,283
	General treasury.....	Feb. 29, 1916.....	467,960	734,958	2,880	1,205,798	4,766	504,009	697,023
	Hospital fund.....	Feb. 29, 1916.....	44,495	17,500	332	62,327	1,111	56,216	5,000
	Park fund.....	Feb. 29, 1916.....	65	7,000	2,998	10,063	2,715	7,348	.....
	Waterworks fund.....	Feb. 29, 1916.....	123,378	.....	85,670	209,048	70,201	115,947	22,900
	Lighting fund.....	Feb. 29, 1916.....	78,652	.....	13,524	92,176	16,717	71,459	4,000
	Market commission fund.....	Feb. 29, 1916.....	5,652	.....	.....	5,652	.....	2,530	2,822
	Sinking fund.....	Feb. 29, 1916.....	.....	22,500	.....	22,500	.....	.....	22,500
	Public trust fund.....	Dec. 31, 1915.....	3,493	827	257	4,577	349	1,190	3,038
	School district.....		239,280	177,034	10,342	426,656	258	284,973	141,425
	General treasury.....	July 15, 1915.....	236,770	94,034	10,330	341,134	.....	284,863	56,271
	Sinking fund.....	July 15, 1915.....	2,154	83,000	.....	85,154	.....	.....	85,154
	Public trust funds.....	July 15, 1915.....	356	.....	12	368	258	110	.....
	County supervisors' fund.....		13,985	.....	.....	13,985	.....	13,985	.....
	General treasury.....	Feb. 29, 1916.....	13,985	.....	.....	13,985	.....	13,985	.....
181	Lorain, Ohio.....		811,365	923,331	483,417	2,218,113	356,341	883,947	977,825
	City corporation.....		617,834	846,635	224,789	1,689,258	224,647	541,106	923,505
	General treasury.....	Dec. 31, 1915.....	602,786	459,392	188,020	1,250,198	195,262	432,888	622,048
	Library fund.....	Dec. 31, 1915.....	179	4,467	1,296	5,942	1,068	4,419	455
	Fee and special funds.....	Dec. 31, 1915.....	8,084	.....	.....	8,084	.....	8,084	.....
	Sinking funds.....	Dec. 31, 1915.....	6,173	379,285	29,824	415,292	20,071	94,219	301,002
	Public trust funds.....	Dec. 31, 1915.....	612	3,481	5,649	9,742	8,246	1,496	.....
	School district.....		193,531	76,696	258,628	528,855	131,694	342,841	54,320
	General treasury.....	Aug. 31, 1915.....	191,073	39,976	256,728	487,777	129,804	316,363	41,610
	Fee and special funds.....	Aug. 31, 1915.....	2,411	.....	.....	2,411	.....	.....	.....
	Sinking fund.....	Aug. 31, 1915.....	47	36,720	1,900	38,667	1,890	24,067	12,710
182	Oshkosh, Wis.....		689,626	393,226	761,577	1,844,429	263,424	1,355,685	225,320
	General treasury.....	Sept. 30, 1915.....	573,197	369,040	149,857	1,112,094	198,307	723,141	190,646
	Library fund.....	June 30, 1915.....	677	3	10	690	10	677	3
	Waterworks bond fund.....	Sept. 30, 1915.....	8,895	.....	559,200	568,095	.....	565,422	2,663
	Waterworks fund.....	June 30, 1915.....	94,311	2,127	27,129	123,567	53,566	61,936	8,065
	Cash in transit.....	Sept. 30, 1915.....	.....	.....	1,489	1,489	.....	.....	1,489
	Public trust funds:								
	Municipal.....	Sept. 30, 1915.....	12,556	1,956	23,892	38,404	11,441	4,509	22,454
	Nonmunicipal.....	Sept. 30, 1915.....	.....	100	.....	100	100	.....	.....
183	Jackson, Mich.....		792,176	678,349	78,707	1,549,232	114,653	709,124	725,455
	City corporation.....		524,805	613,349	70,419	1,208,573	97,906	481,212	629,455
	General treasury.....	Dec. 31, 1915.....	500,572	551,675	16,130	1,068,377	34,386	456,662	577,329
	Sinking fund.....	Dec. 31, 1915.....	.....	60,467	16,882	77,349	27,799	24,550	25,000
	Public trust funds:								
	Municipal.....	Dec. 31, 1915.....	24,233	.....	27,658	51,891	24,901	.....	26,990
	Nonmunicipal.....	Dec. 31, 1915.....	.....	1,207	9,749	10,956	10,820	.....	136
	School district.....		267,371	65,000	8,288	340,659	16,747	227,912	96,000
	General treasury.....	July 6, 1915.....	267,371	65,000	8,288	340,659	16,747	227,912	96,000
184	Lima, Ohio.....		559,502	375,095	142,940	1,077,537	164,612	502,728	410,197
	City corporation.....		365,163	367,903	58,401	791,557	67,341	339,310	384,906
	General treasury.....	Dec. 31, 1915.....	345,609	133,402	23,954	502,965	52,624	278,431	171,910
	Library fund.....	Oct. 12, 1915.....	332	3,410	1,665	5,407	1,124	4,283	.....
	Fee and special funds.....	Dec. 31, 1915.....	5,047	.....	.....	5,047	.....	5,047	.....
	Sinking funds.....	Dec. 31, 1915.....	12,912	231,091	30,253	274,256	10,815	60,445	212,996
	Public trust fund.....	Dec. 31, 1915.....	1,263	.....	2,394	3,657	2,553	1,104	.....
	Private trust fund.....	Dec. 31, 1915.....	.....	.....	225	225	225	.....	.....
	School district.....		194,339	7,192	84,449	285,980	97,271	163,418	25,291
	General treasury.....	Aug. 31, 1915.....	188,708	7,192	63,161	229,061	77,040	146,730	5,291
	Fee and special funds.....	Aug. 31, 1915.....	2,428	.....	.....	2,428	.....	2,428	.....
	Sinking fund.....	Aug. 31, 1915.....	33,203	.....	21,288	54,491	20,231	14,260	20,000
185	Stockton, Cal.....		1,005,513	587,912	527,015	2,120,440	809,979	1,276,665	33,796
	City corporation.....		677,043	557,909	73,026	1,337,978	629,286	686,399	22,293
	General treasury.....	Dec. 31, 1915.....	528,368	577,680	61,421	1,167,469	618,209	536,419	12,841
	Special assessment fund.....	Dec. 31, 1915.....	147,066	.....	.....	147,066	.....	147,066	.....
	Sinking fund.....	Dec. 31, 1915.....	.....	6,868	4,342	11,210	4,485	.....	6,725
	Public trust funds.....	Dec. 31, 1915.....	1,009	611	4,335	6,555	3,641	2,914	.....
	Private trust fund.....	Dec. 31, 1915.....	.....	2,750	2,928	5,678	2,951	.....	2,727

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

TABLE 28.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT:
1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
185	Stockton, Cal.—Continued. School district.....		\$328,470	\$3	\$153,989	\$782,462	\$180,663	\$590,266	\$11,503
	General treasury.....	June 30, 1915.....	281,133	3	422,638	703,774	150,555	533,216	3
	School bond fund.....	June 30, 1915.....	47,275		29,803	77,078	28,528	37,050	11,500
	Public trust fund.....	June 30, 1915.....	62		1,548	1,610	1,610		
186	Waterloo, Iowa.....		819,366	317,598	147,892	1,284,856	345,600	667,109	271,997
	City corporation.....		569,520	67,723	91,668	728,911	138,179	414,268	176,464
	General treasury.....	Mar. 31, 1916.....	297,933	61,793	15,088	374,814	31,860	255,935	87,019
	Library fund.....	Dec. 31, 1915.....	14,242	31	409	14,682	182	14,216	284
	River front improvement fund.....	Oct. 31, 1915.....	14,066		5,631	19,697	16,045	3,652	
	Waterworks fund.....	Mar. 31, 1916.....	106,023	5,899	2,806	114,728	6,557	107,118	1,033
	Sinking funds.....	Mar. 31, 1916.....	135,317		64,895	200,212	80,437	31,667	88,108
	Public trust funds.....	Mar. 31, 1916.....	1,939		2,539	4,778	3,098	1,680	
	School district.....		249,846	249,875	56,224	555,945	207,511	252,901	95,533
	General treasury.....	June 30, 1916.....	249,846	249,875	56,224	555,945	207,511	252,901	95,533
187	Fresno, Cal.....		877,729	50,752	335,918	1,264,399	283,278	914,587	66,534
	City corporation.....		488,301	38,039	144,670	671,010	165,781	462,109	43,120
	General treasury.....	June 30, 1916.....	432,052	4,877	117,672	554,001	133,079	385,902	35,620
	Special assessment fund.....	June 30, 1916.....	53,733	6,747		60,480		60,480	
	Sinking fund.....	June 30, 1916.....	1,427	26,409	24,540	52,376	29,959	14,917	7,500
	Public trust fund.....	June 30, 1916.....	1,089		2,144	3,233	2,423	810	
	Private trust fund.....	June 30, 1916.....		6	314	320	320		
	School district.....		389,428	12,713	191,248	593,389	117,497	452,478	23,414
	General treasury.....	June 30, 1916.....	353,571	12,713	176,277	542,561	103,233	424,714	14,614
	Sinking fund.....	June 30, 1916.....	35,857		14,971	50,828	14,264	27,764	8,800
188	Shreveport, La.....		546,470	434,461	10,691	991,622	128,643	531,220	331,759
	City corporation.....		457,942	348,682	10,691	817,315	111,685	453,041	252,589
	General treasury.....	Dec. 31, 1915.....	381,914	323,669		705,583	70,255	403,109	232,219
	Convict labor account.....	Dec. 31, 1915.....	3,246			3,246		3,246	
	Health department fund.....	Dec. 31, 1915.....	11,584	5,950	384	17,918	330	16,688	900
	Sinking fund.....	Dec. 31, 1915.....	56,171	14,688	6,040	76,899	37,951	28,470	10,478
	Public trust funds.....	Dec. 31, 1915.....	5,027	4,375	4,267	13,669	3,149	1,528	8,992
	School district.....		88,528	85,779		174,307	16,958	78,179	79,170
	General treasury.....	June 30, 1915.....	71,496			71,496		71,496	
	Bond and building fund.....	June 30, 1915.....	17,032	85,779		102,811	16,958	6,683	79,170
189	Columbia, S. C.....		604,041	748,013	102,626	1,452,680	354,449	729,096	369,135
	City corporation.....		537,226	448,585	101,133	1,086,944	106,777	642,007	338,160
	General treasury.....	Dec. 31, 1915.....	521,803	403,796	77,749	1,003,348	75,678	610,190	317,480
	Improvement fund.....	Dec. 31, 1915.....		21,549		21,549		21,549	
	Convict labor account.....	Dec. 31, 1915.....	8,446			8,446		8,446	
	Sinking funds.....	Dec. 31, 1915.....	4,082	11,105	22,803	37,990	30,400	1,590	6,000
	Public trust funds.....	Dec. 31, 1915.....	2,895	135	107	3,137	120	232	2,785
	Private trust fund.....	Dec. 31, 1915.....		12,000	474	12,474	579		11,895
	School district.....		66,815	297,428	1,493	365,736	247,672	87,089	30,975
	General treasury.....	June 30, 1915.....	66,658	297,428	1,417	365,503	247,439	87,089	30,975
	Sinking fund.....	June 30, 1915.....	157		76	233	233		
190	Austin, Tex.....		782,970	825,384	199,459	1,807,813	570,547	775,226	462,040
	City corporation.....		657,195	799,720	198,008	1,654,923	566,574	652,246	436,103
	General treasury.....	Dec. 31, 1915.....	264,676	510,937	29,721	805,334	435,645	341,563	28,126
	Water, light, and power fund.....	Dec. 31, 1915.....	282,840	22,482	149,850	455,172	130,929	202,165	122,078
	Cash in transit.....	Dec. 31, 1915.....			2,000	2,000			2,000
	School building bond fund.....	Dec. 31, 1915.....		249,825		249,825			249,825
	Sinking fund.....	Dec. 31, 1915.....	109,679	16,476	16,437	142,592		108,515	34,074
	School district.....		125,775	25,664	1,451	152,890	3,973	122,980	25,937
	General treasury.....	Aug. 31, 1915.....	122,655	25,180	1,250	149,085	3,590	120,315	25,180
	Public trust fund.....	Aug. 31, 1915.....	3,120	484	201	3,805	383	2,665	757
191	Everett, Wash.....		755,007	482,757	124,148	1,361,912	121,743	783,091	457,078
	City corporation.....		493,124	347,542	77,836	918,502	72,740	612,054	333,708
	General treasury.....	Dec. 31, 1915.....	480,830	290,241	75,849	846,920	64,082	511,084	271,754
	Sinking fund.....	Dec. 31, 1915.....	8,516	57,246	1,296	67,058	5,150		61,908
	Public trust funds.....	Dec. 31, 1915.....	3,778	55	691	4,524	3,508	970	46

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

GENERAL TABLES.

299

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT:
1916.—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
191	Everett, Wash.—Continued. School district.....		\$261,883	\$135,215	\$46,312	\$443,410	\$49,003	\$271,037	\$123,370
	General treasury.....	June 30, 1915.....	237,632	135,143	39,130	411,905	32,310	256,225	123,370
	Sinking fund.....	June 30, 1915.....	24,251	72	7,182	31,505	16,693	14,812	.....
192	Aurora, Ill.....		644,663	215,738	77,413	937,814	121,933	711,415	104,466
	City corporation.....		434,578	170,157	50,096	654,831	52,152	510,521	92,158
	General treasury.....	Dec. 31, 1915.....	420,392	168,253	35,123	623,768	37,986	497,217	88,565
	Library fund.....	May 31, 1915.....	10,896	.....	10,001	20,897	9,291	11,606	.....
	Public trust funds.....	Dec. 31, 1915.....	1,310	104	4,722	6,136	2,393	150	3,593
	Investment fund.....	Dec. 31, 1915.....	1,980	1,800	250	4,030	2,482	1,548	.....
	School district.....		210,085	45,581	27,317	282,983	69,781	200,894	12,308
	General treasury.....	June 30, 1915.....	210,085	45,581	27,317	282,983	69,781	200,894	12,308
193	Williamsport, Pa.....		503,804	49,781	202,821	756,406	114,449	579,051	62,906
	City corporation.....		308,285	28,308	90,975	427,568	86,608	297,027	43,833
	General treasury.....	Dec. 31, 1915.....	271,316	26,308	83,183	380,807	76,899	284,975	18,933
	Sinking fund.....	Dec. 31, 1915.....	36,969	2,000	7,792	46,761	9,709	12,052	25,000
	School district.....		195,519	21,473	111,846	328,838	27,841	282,024	18,973
	General treasury.....	June 30, 1915.....	193,159	2,522	94,852	290,533	1,289	270,271	18,973
	Sinking fund.....	June 30, 1915.....	455	17,212	12,250	29,917	19,529	10,388	.....
	Public trust fund.....	June 30, 1915.....	1,905	1,739	4,744	8,388	7,023	1,365	.....
194	Joplin, Mo.....		741,641	448,516	149,610	1,339,767	436,807	774,671	128,289
	City corporation.....		538,965	85,647	89,547	714,159	80,223	541,261	92,675
	General treasury.....	June 30, 1916.....	509,545	77,390	89,215	676,150	78,125	510,467	87,558
	Convict labor account.....	June 30, 1916.....	22,002	.....	.....	22,002	.....	22,002	.....
	Library fund.....	Apr. 30, 1916.....	242	.....	120	362	149	213	.....
	Public trust funds.....	June 30, 1916.....	6,952	3,914	.....	10,866	1,727	8,579	580
	Investment fund.....	June 30, 1916.....	224	.....	.....	224	.....	.....	224
	Private trust fund.....	June 30, 1916.....	.....	4,343	212	4,555	222	.....	4,333
	School district.....		202,676	362,869	60,063	625,608	356,584	233,410	35,614
	General treasury.....	June 30, 1916.....	202,676	362,869	60,063	625,608	356,584	233,410	35,614
195	Waco, Tex.....		880,089	541,408	410,338	1,831,835	425,300	859,481	547,054
	General treasury.....	Mar. 31, 1916.....	659,220	125,529	14,828	799,577	16,564	336,537	446,476
	School fund.....	Aug. 31, 1915.....	55,620	158,318	74,857	288,825	18,909	269,730	186
	Library fund.....	Mar. 31, 1916.....	1,109	9,149	44	10,302	2,241	7,291	770
	Convict labor account.....	Mar. 31, 1916.....	2,169	.....	.....	2,169	.....	2,169	.....
	Cash in transit.....	Mar. 31, 1916.....	.....	321	.....	321	.....	.....	321
	Waterworks fund.....	Mar. 31, 1916.....	130,840	4,530	1,795	136,965	1,454	92,117	43,394
	Sinking fund.....	Mar. 31, 1916.....	31,331	243,882	318,463	593,676	396,132	151,637	55,907
196	Orange, N. J.....		720,492	1,523,673	176,445	2,420,610	126,965	698,052	1,695,693
	General treasury.....	Dec. 31, 1915.....	706,333	1,146,013	137,318	1,989,664	86,959	695,072	1,207,633
	Recorder's court fund.....	Dec. 31, 1915.....	.....	295	.....	295	.....	.....	295
	City clerk's fund.....	Dec. 31, 1915.....	.....	428	.....	428	.....	.....	428
	Sinking funds.....	Dec. 31, 1915.....	10,841	283,719	29,851	324,411	29,038	295,373	.....
	Public trust funds.....	Dec. 31, 1915.....	3,318	29,356	9,276	41,950	10,968	2,980	28,002
	Investment fund.....	Dec. 31, 1915.....	.....	63,862	.....	63,862	.....	.....	63,862
197	Boise, Idaho.....		556,707	187,707	54,227	798,641	34,244	538,663	225,734
	City corporation.....		337,419	185,473	49,201	572,093	19,251	331,479	221,363
	General treasury.....	Apr. 30, 1916.....	251,299	172,766	20,088	444,153	13,872	331,473	98,806
	City officials' cash fund.....	Apr. 30, 1916.....	8,940	.....	751	9,691	501	.....	9,190
	Sinking funds.....	Apr. 30, 1916.....	73,720	9,457	26,820	109,997	3,208	6	106,783
	Investment fund.....	Apr. 30, 1916.....	3,460	3,250	1,542	8,252	.....	.....	6,582
	School district.....		219,288	2,234	5,026	226,548	14,993	207,184	4,371
	General treasury.....	June 30, 1916.....	219,288	2,234	5,026	226,548	14,993	207,184	4,371
198	Lynchburg, Va.....		796,545	568,488	61,549	1,426,582	5,589	700,261	720,732
	General treasury.....	Jan. 31, 1916.....	751,053	240,575	34,396	1,026,024	2,862	675,211	447,951
	Convict labor account.....	Jan. 31, 1916.....	2,000	.....	.....	2,000	.....	2,000	.....
	Special bond fund.....	Jan. 31, 1916.....	913	.....	22,950	23,863	.....	9,059	14,804
	School fund.....	June 30, 1915.....	22,042	90,473	4,203	116,718	2,727	113,991	.....
	Sinking fund.....	Jan. 31, 1916.....	17,155	81,696	.....	98,851	.....	.....	98,851
	Investment fund.....	Jan. 31, 1916.....	3,382	155,744	.....	159,126	.....	.....	159,126

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

FINANCIAL STATISTICS OF CITIES.

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT:
1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
199	Colorado Springs, Colo.		\$806,226	\$246,244	\$41,566	\$1,094,036	\$70,484	\$701,205	\$322,347
	City corporation		516,301	228,283	27,161	771,745	38,294	436,495	296,956
	General treasury	Dec. 31, 1915	502,366	41,615	22,665	566,676	34,100	434,411	98,165
	Sinking funds	Dec. 31, 1915	12,200	168,920	2,336	183,456	1,456		182,000
	Public trust funds:								
	Municipal	Dec. 31, 1915	1,735	2,000	516	4,251	1,453	2,064	714
	Nonmunicipal	Dec. 31, 1915		6,949	1,497	8,446	1,154		7,292
	Investment fund	Dec. 31, 1915		2,800		2,800			2,800
	Private trust fund	Dec. 31, 1915		5,999	117	6,116	131		5,985
	School district		289,925	17,961	14,405	322,291	32,190	264,710	25,391
	General treasury	June 30, 1915	270,863	17,961	13,957	302,781	28,747	264,710	9,324
	Sinking fund	June 30, 1915	19,062		448	19,510	3,443		16,067
200	Brookline, Mass.		1,770,959	1,490,629	113,935	3,375,523	169,954	1,795,703	1,409,866
	General treasury	Dec. 31, 1915	1,764,949	1,485,809	106,876	3,357,634	164,855	1,790,023	1,402,756
	Hunters' and dog license fund	Dec. 31, 1915	304	2,302		2,606		304	2,302
	Public trust funds:								
	Municipal	Dec. 31, 1915	5,706	2	2,687	8,395	2,111	5,376	908
	Nonmunicipal	Dec. 31, 1915		2,516	4,372	6,888	2,988		3,900
201	Danville, Ill.		578,126	351,350	285,685	1,215,161	217,315	647,470	350,376
	City corporation		400,159	335,740	159,282	895,181	104,936	470,979	319,266
	General treasury	Apr. 30, 1916	400,159	335,740	159,282	895,181	104,936	470,979	319,266
	School district		177,967	15,610	126,403	319,980	112,379	176,491	31,110
	General treasury	June 30, 1916	177,967	15,610	126,403	319,980	112,379	176,491	31,110
202	Newport, Ky.		452,678	226,056	102,156	780,890	114,261	410,721	255,908
	General treasury	Dec. 31, 1915	387,829	24,928	45,350	458,107	65,268	243,784	149,115
	Special assessment fund	Dec. 31, 1915	20,063			20,063		20,063	
	School fund	June 30, 1915	34,323	101,398	10	135,731	140	89,367	46,224
	Library fund	Dec. 31, 1915	384	4,508	240	5,132	262	4,670	
	Bridge fund	June 7, 1915	9,821		47	9,868	1,371	5,497	3,000
	Sinking funds	June 30, Dec. 31, 1915	258	92,746	54,655	147,659	44,794	47,140	65,725
	Private trust fund	Dec. 31, 1915		2,476	1,854	4,330	2,486		1,844
203	Bellingham, Wash.		708,401	215,649	117,961	1,042,011	117,556	730,856	193,599
	City corporation		470,736	206,001	87,892	764,629	111,545	470,788	182,296
	General treasury	Dec. 31, 1915	468,956	202,628	83,642	755,226	107,262	470,084	177,880
	Sinking fund	Dec. 31, 1915	1,080		67	1,147	11	236	900
	Public trust funds:								
	Municipal	Dec. 31, 1915	700	1	2,703	3,404	2,922	468	14
	Nonmunicipal	Dec. 31, 1915		3,372	1,480	4,852	1,350		3,502
	School district		237,665	9,648	30,069	277,382	6,011	260,068	11,303
	General treasury	June 30, 1915	228,579	9,648	24,477	262,704	518	250,883	11,303
	Sinking fund	June 30, 1915	9,086		5,592	14,678	5,493	9,185	
204	La Crosse, Wis.		667,565	337,731	206,359	1,213,655	222,076	581,243	410,336
	General treasury	Dec. 31, 1915	642,813	249,329	203,381	1,095,523	212,603	577,953	304,967
	Sinking fund	Dec. 31, 1915	19,014	85,150		104,164			104,164
	Public trust funds	Dec. 31, 1915	4,533	3,252	4,978	12,763	9,473	3,290	
	Investment fund	Dec. 31, 1915	1,205			1,205			1,205
205	Council Bluffs, Iowa		911,648	277,125	187,608	1,376,381	166,790	1,032,193	177,398
	City corporation		680,628	264,094	137,268	1,081,990	126,147	789,661	166,182
	General treasury	Mar. 31, 1916	634,993	201,491	57,309	893,793	79,740	755,012	59,011
	Sinking fund	Mar. 31, 1916	41,399	15,000	66,833	123,232	30,252	81,080	56,000
	Public trust funds	Mar. 31, 1916	4,236		1,081	5,317	1,748	3,569	
	Private trust fund	Mar. 31, 1916		47,603	11,945	59,548	8,407		51,141
	School district		231,020	13,031	50,340	294,391	40,643	242,532	11,216
	General treasury	June 30, 1916	222,982	13,031	48,479	284,492	38,714	234,562	11,216
	Sinking fund	June 30, 1916	8,038		1,861	9,899	1,929	7,970	
206	Norristown, Pa.		257,894	81,060	140,060	479,014	54,589	320,385	104,060
	City corporation		123,529	57,544	23,503	204,576	24,212	100,220	80,144
	General treasury	Dec. 31, 1915	123,215	7,900	6,632	137,747	7,643	77,960	52,144
	Sinking fund	Dec. 31, 1915	272	49,644	16,820	66,736	16,552	22,184	28,000
	Public trust fund	Dec. 31, 1915	42		51	93	17	76	

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

GENERAL TABLES.

301

TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1916—Continued.

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

City number.	CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT.	Date of close of fiscal year.	RECEIPTS.		Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year. ¹	Cash on hand at close of year.	PAYMENTS.	
			Revenue.	Nonrevenue.				Governmental cost.	Nongovernmental cost.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.									
206	Norristown, Pa.—Continued.								
	School district.....		\$134,365	\$23,516	\$116,557	\$274,438	\$30,377	\$220,145	\$23,916
	General treasury.....	June 30, 1915.....	131,085	5,349	106,621	243,055	3,863	219,803	19,389
	Library fund.....	June 30, 1915.....	32	266	52	350	8	342	
	Sinking fund.....	June 30, 1915.....	2,982	17,901	9,884	30,767	26,506		4,261
	Investment fund.....	June 30, 1915.....	266			266			266
207	Kenosha, Wis.....		657,082	1,075,454	322,293	2,054,829	618,093	603,189	743,547
	General treasury.....	Apr. 30, 1916.....	514,251	560,966	133,476	1,208,693	281,138	243,693	683,862
	School funds.....	Apr. 30, 1916.....	37,617	304,569	112,077	454,263	164,755	233,831	35,677
	Library fund.....	May 31, 1916.....	864	32,330	13,872	47,066	15,656	11,410	20,000
	Park fund.....	Mar. 31, 1916.....	398	128,000	1,577	129,975	40,851	89,124	
	Waterworks fund.....	Apr. 30, 1916.....	63,177	762	53,898	117,837	70,868	46,456	513
	Poor fund.....	Apr. 30, 1916.....	637	10,459	257	11,353	189	10,627	537
	Special assessment fund.....	Apr. 30, 1916.....	36,871			36,871		36,871	
	Sinking fund.....	Apr. 30, 1916.....		32,330		32,330			
	Public trust funds.....	Apr. 30, 1916.....	3,267	6,038	7,136	16,441	12,306	1,177	2,958
208	Ogden, Utah.....		708,236	613,706	90,124	1,412,066	55,136	858,157	498,773
	City corporation.....		507,100	559,491	81,812	1,148,403	42,913	641,095	464,395
	General treasury.....	Dec. 31, 1915.....	500,349	538,189	81,612	1,126,150	42,613	641,095	442,442
	Treasurer's suspense fund.....	Dec. 31, 1915.....		100	200	300	300		
	Investment fund.....	Dec. 31, 1915.....	751	21,202		21,953			21,953
	School district.....		201,136	54,215	8,312	263,663	12,223	217,062	34,378
	General treasury.....	June 30, 1915.....	197,225	54,215		251,440		217,062	34,378
	Sinking fund.....	June 30, 1915.....	3,911		8,312	12,223	12,223		
209	Winston-Salem, N. C.....		451,610	290,828	107,449	849,887	2,246	619,985	227,656
	General treasury.....	Apr. 30, 1916.....	449,345	290,603	107,449	847,397	1,953	619,985	225,459
	Sinking fund.....	Apr. 30, 1916.....	2,265	225		2,490	293		2,197
	Investment fund.....	Apr. 30, 1916.....							
210	Zanesville, Ohio.....		574,670	683,063	273,121	1,530,874	223,029	624,888	682,957
	City corporation.....		423,149	610,011	89,466	1,154,626	152,120	396,797	605,709
	General treasury.....	Dec. 31, 1915.....	314,006	246,158	81,536	641,700	138,332	338,517	164,851
	Workhouse fund.....	Dec. 31, 1915.....	73,825	1,640		15,465	93	13,732	1,640
	Fee and special funds.....	Dec. 31, 1915.....	6,119			6,119		6,119	
	Sinking fund.....	Dec. 31, 1915.....	89,638	386,518	6,412	482,568	12,834	37,100	432,634
	Public trust funds:								
	Municipal.....	Dec. 31, 1915.....	1,561		1,083	2,644	813	1,329	502
	Nonmunicipal.....	Dec. 31, 1915.....		5,695	435	6,130	48		6,082
	School district.....		149,521	43,072	183,655	376,248	70,909	228,091	77,248
	General treasury.....	Aug. 31, 1915.....	118,538	39,730	124,603	282,871	58,670	204,056	20,145
	Library fund.....	Dec. 31, 1915.....	5,288		4,975	10,263	3,722	6,541	
	Fee and special funds.....	Aug. 31, 1915.....	1,945			1,945		1,945	
	Sinking fund.....	Aug. 31, 1915.....	23,712	819	53,429	77,960	5,754	15,123	57,083
	Public trust fund.....	Dec. 31, 1915.....	38	2,523	648	3,209	2,763	426	20
211	Easton, Pa.....		334,144	210,646	51,942	596,732	23,743	447,043	125,946
	City corporation.....		189,509	88,675	37,376	315,560	11,633	240,952	62,975
	General treasury.....	Jan. 3, 1916.....	188,421	69,354	13,988	271,763	11,336	240,952	19,475
	Sinking fund.....	Jan. 3, 1916.....	1,088	19,321	23,388	43,797	297		43,500
	School district.....		144,635	121,971	14,566	281,172	12,110	206,091	62,971
	General treasury.....	June 30, 1915.....	143,868	94,795	4,172	242,865	971	196,431	45,463
	Sinking fund.....	June 30, 1915.....	9	17,500	295	17,804	304		17,500
	Public trust fund.....	June 30, 1915.....	728	9,676	10,099	20,503	10,835	9,660	8
212	Waltham, Mass.....		775,475	742,558	91,147	1,609,180	67,172	778,131	763,877
	General treasury.....	Jan. 31, 1916.....	741,094	627,178	64,555	1,432,827	30,021	777,913	624,893
	Library fund.....	Jan. 31, 1916.....	436		17	453	18		435
	Hunters' and dog license fund.....	Jan. 31, 1916.....	177	1,446		1,623		177	1,446
	Sinking funds.....	Jan. 31, 1916.....	16,891	89,557	22,410	128,858	32,502	32	96,324
	Public trust funds:								
	Municipal.....	Jan. 31, 1916.....	16,877	10,314	3,856	31,047	3,013	9	28,025
	Nonmunicipal.....	Jan. 31, 1916.....		14,063	309	14,372	1,618		12,754
213	Madison, Wis.....		1,148,474	952,099	10,992	2,111,565	62,024	1,251,491	798,060
	General treasury.....	Dec. 31, 1915.....	1,130,717	588,895		1,717,612	9,537	1,012,284	695,791
	School fund.....	June 30, 1915.....	6,449	362,544	9,009	375,002	49,810	236,894	91,298
	Library fund.....	Dec. 31, 1915.....	739		3	742	138	364	240
	Sinking fund.....	Dec. 31, 1915.....	1,357			1,357			1,357
	Public trust funds:								
	Municipal.....	Dec. 31, 1915.....	9,212	560	1,980	11,752	2,539	1,949	7,264
	Nonmunicipal.....	Dec. 31, 1915.....		2,100		2,100			2,100

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

FINANCIAL STATISTICS OF CITIES.

TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 100.]

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.....	\$181,445,672	\$21,124,341	\$37,012,590	\$53,899,668	\$2,863,982	\$66,545,091	\$170,390,074	\$23,215,387	\$4,003,385	\$48,338,055	\$94,833,247	\$11,055,598	.....	.....
	Group I.....	109,931,232	15,577,687	21,033,917	28,659,841	482,778	44,157,009	103,748,368	7,912,513	1,538,559	20,777,228	67,520,068	6,182,864	.....	.....
	Group II.....	14,896,417	1,517,428	3,194,332	6,876,527	172,815	3,135,315	13,472,109	5,322,392	768,308	2,481,079	4,900,330	1,421,308	.....	.....
	Group III.....	33,146,618	2,753,069	7,042,736	10,222,816	1,345,691	11,782,206	29,479,344	5,307,046	501,615	10,580,804	13,029,879	3,067,174	.....	.....
	Group IV.....	12,963,136	731,180	3,971,164	4,630,645	465,908	3,164,239	13,319,105	2,814,037	672,383	4,970,819	4,861,866	.....	355,969	.....
	Group V.....	10,508,369	644,977	1,750,441	3,509,839	396,790	4,306,322	10,371,148	1,799,399	522,520	3,528,125	4,521,104	137,221	.....	.....
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.															
1	New York, N. Y.....	\$75,808,789	\$11,192,521	\$18,234,603	\$9,638,613	\$1,501	\$36,741,551	\$69,754,487	\$762,196	.....	\$14,690,207	\$54,402,084	\$6,054,302	.....	.....
2	Chicago, Ill.....	1,869,838	78,118	460,976	690,745	.....	650,000	2,308,343	.....	.....	1,607,543	700,800	.....	\$438,505	.....
3	Philadelphia, Pa.....	8,921,303	877,452	.....	7,422,892	.....	620,959	9,942,668	4,348,307	.....	1,034,400	4,539,961	.....	1,021,365	.....
4	St. Louis, Mo.....	1,987,350	48,000	.....	1,939,350	.....	.....	944,000	.....	.....	944,000	.....	.....	1,043,850	.....
5	Boston, Mass.....	3,836,954	1,492,204	.....	.....	.....	2,344,750	2,861,221	.....	\$1,416,501	.....	1,144,720	.....	1,276,733	.....
6	Cleveland, Ohio.....	6,412,040	192,448	25,523	4,655,324	470,000	1,068,748	5,896,274	2,243,312	.....	2,058,550	1,594,112	515,766	.....	.....
7	Baltimore, Md.....	1,867,303	991,167	.....	873,036	.....	3,076	1,963,957	.....	.....	.....	1,963,957	.....	.....	96,654
8	Pittsburgh, Pa.....	5,549,792	451,574	20	3,449,857	.....	1,648,341	7,302,006	357,021	.....	5,439,794	1,505,191	.....	1,732,214	.....
9	Detroit, Mich.....	3,677,863	254,203	2,332,796	.....	11,277	1,079,587	3,075,412	201,677	122,058	1,062,434	1,666,243	602,451	.....	.....
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.															
10	Los Angeles, Cal.....	\$1,558,187	\$143,762	\$302,193	.....	\$553	\$811,677	\$778,266	\$364,172	\$7,542	\$280,878	\$126,677	\$770,921	.....	.....
11	Buffalo, N. Y.....	1,323,770	185,065	321,746	.....	75,940	741,019	1,113,899	9,583	188,837	85,000	530,479	209,871	.....	.....
12	San Francisco, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
13	Milwaukee, Wis.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Cincinnati, Ohio.....	6,061,049	496,320	1,623,736	\$3,352,832	71,184	506,957	5,267,761	2,851,361	.....	870,251	1,440,149	789,288	.....	.....
15	Newark, N. J.....	3,263,756	466,500	.....	2,516,769	.....	280,457	3,240,577	1,560,726	.....	861,766	1,318,085	23,179	.....	.....
16	New Orleans, La.....	25,815	10,536	.....	15,013	.....	266	25,783	.....	.....	.....	25,783	.....	.....	.....
17	Washington, D. C.....	1,395,780	17,807	.....	975,408	.....	402,645	1,392,505	235,803	.....	352,245	804,457	8,255	.....	.....
18	Minneapolis, Minn.....	850,714	197,438	267,802	.....	.....	385,474	920,709	.....	571,929	.....	348,780	.....	\$69,995	.....
19	Seattle, Wash.....	427,366	.....	378,853	16,455	25,138	6,920	732,609	200,747	.....	524,842	6,920	305,243	.....	.....
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.															
20	Jersey City, N. J.....	\$2,468,478	\$309,855	\$18,370	\$545,458	.....	\$1,594,795	\$1,450,522	.....	.....	\$271,317	\$1,179,205	\$1,017,656	.....	.....
21	Kansas City, Mo.....	2,322,372	60,367	576,520	248	.....	1,685,237	2,363,006	\$228	.....	2,325,784	36,994	\$40,634	.....	.....
22	Portland, Ore.....	2,675,712	115,922	1,490,244	358,947	\$177	710,422	2,525,558	.....	.....	2,210,777	314,781	150,154	.....	.....
23	Indianapolis, Ind.....	131,024	9,645	121,379	.....	.....	.....	223,300	4,500	.....	218,800	.....	92,276	.....	.....
24	Denver, Colo.....	460,047	31,932	239,932	738	.....	187,415	342,046	135,761	.....	143,350	62,945	118,001	.....	.....
25	Rochester, N. Y.....	341,102	53,651	2,228	245,468	.....	39,755	62,798	.....	.....	26,704	26,094	278,304	.....	.....
26	Providence, R. I.....	1,745,262	299,361	.....	138,623	.....	1,307,278	1,665,712	.....	.....	1,665,712	79,550	.....	.....	.....
27	St. Paul, Minn.....	395,863	24,361	143,476	.....	.....	228,027	351,127	.....	\$151,984	15,000	184,143	44,736	.....	.....
28	Louisville, Ky.....	908,202	44,471	541,156	315,378	.....	5,197	613,959	502,950	.....	15,812	5,197	292,243	.....	.....
29	Columbus, Ohio.....	8,470,193	233,158	.....	1,832,607	144,933	1,259,191	3,516,549	830,672	.....	432,071	2,253,806	.....	46,354	.....
30	Oakland, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
31	Toledo, Ohio.....	1,978,758	90,726	.....	1,576,400	.....	311,632	1,836,348	575,421	.....	828,085	432,842	142,410	.....	.....
32	Atlanta, Ga.....	393,046	.....	.....	248,046	.....	147,000	393,046	.....	.....	147,000	242,836	.....	.....	.....
33	Birmingham, Ala.....	240,769	10,319	.....	230,450	.....	1,900	.....	.....	.....	1,900	.....	238,869	.....	.....
34	Omaha, Nebr.....	1,411,516	30,812	665,410	300,189	282,225	72,880	1,274,799	674,529	.....	324,735	275,535	136,717	.....	.....
35	Worcester, Mass.....	733,417	209,682	.....	203,570	.....	320,165	663,806	.....	.....	.....	663,806	69,611	.....	.....
36	Richmond, Va.....	1,029,639	135,831	.....	899,553	2,858	1,397	937,683	616,054	.....	2,100	319,529	91,956	.....	.....
37	Syracuse, N. Y.....	178,139	2,455	.....	153,404	.....	22,280	175,709	.....	.....	174,000	1,709	2,430	.....	.....
38	New Haven, Conn.....	1,006,969	1,572	256,788	107,050	640,290	1,269	877,812	79,543	.....	797,000	1,269	129,157	.....	.....
39	Memphis, Tenn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
40	Scranton, Pa.....	249,003	28,952	148,399	108,632	.....	63,000	264,122	148,720	.....	214,500	902	15,119	.....	.....
41	Spokane, Wash.....	343,195	3,985	199,022	.....	.....	140,188	295,639	99,540	.....	19,000	177,099	47,556	.....	.....
42	Paterson, N. J.....	480,806	50,446	.....	237,151	.....	193,179	240,434	875	.....	.....	240,059	240,372	.....	.....
43	Fall River, Mass.....	228,332	115,551	.....	14,324	.....	98,457	125,351	.....	.....	.....	125,351	102,961	.....	.....
44	Grand Rapids, Mich.....	818,707	17,055	.....	199,900	65,000	36,752	319,759	134,759	.....	100,000	85,000	1,032	.....	.....
45	Dayton, Ohio.....	1,087,199	23,214	724,972	74,811	105,519	158,683	1,121,352	337,619	.....	506,258	277,478	34,153	.....	.....
46	Dallas, Tex.....	818,774	45,187	487,140	63,440	60,064	160,963	851,067	310,571	.....	441,693	98,693	34,293	.....	.....
47	San Antonio, Tex.....	618,473	15,050	535,915	58,444	9,025	.....	411,296	322,318	.....	36,500	2,483	207,174	.....	.....
48	Bridgeport, Conn.....	136,724	25,186	.....	142,266	.....	.....	142,266	.....	.....	21,500	30,766	5,542	.....	.....
49	Nashville, Tenn.....	833,375	8,497	.....	324,878	.....	.....	184,975	52,606	.....	150,000	2,306	148,400	.....	.....
50	New Bedford, Mass.....	330,452	72,240	.....	.....	.....	258,212	334,679	19,496	.....	.....	315,383	4,427	.....	.....
51	Salt Lake City, Utah.....	69,042	.....	34,000	35,042	.....	.....	33,600	.....	.....	33,600	.....	35,442	.....	.....
52	Lowell, Mass.....	124,930	52,667	.....	30,500	.....	41,763	127,712	.....	.....	.....	127,712	2,783	.....	.....
53	Cambridge, Mass.....	871,197	189,820	.....	.....	.....	681,377	983,056	131,868	.....	.....	851,188	111,859	.....	.....
54	Trenton, N. J.....	999,690	85,795	.....	266,683	.....	647,212	900,829	507	.....	163,036	707,287	98,861	.....	.....
55	Hartford, Conn.....	374,647	69,209	109,976	25,362	.....	170,100	394,701	4	.....	35,971	358,726	20,054	.....	.....
56	Houston, Tex.....	813,516	33,326	.....	493,360	.....	286,830	427,080	.....	.....	427,080	386,436	.....	.....	.....
57	Tacoma, Wash.....	669,052	22,778	147,101	461,596	.....	37,577	543,922	215,968	.....	183,904	144,050	125,130	.....	.....
58	Reading, Pa.....	192,522	17,168	8,781	171,088	.....	785	145,339	16,930	.....	42,500	85,909	47,483	.....	.....
59	Youngstown, Ohio.....	841,841	10,580	596,622	116,530	35,000	82,500	832,607	211,355	.....	544,498	76,754	9,234	.....	.....
60	Camden, N. J.....	349,289	58,602	.....	197,687	.....	93,000	353,300	300	.....	81,000	322,000	4,011	.....	.....
61	Albany, N. Y.....	140,600	43,666	.....	.....	.....	96,934	300,944	2,555	176,767	.....	121,622	160,344	.....	.....
62	Springfield, Mass.....	188,092	45,532	.....	52,728	.....	90,032	175,324	.....	.....	.....	175,324	12,768	.....	.....
63	Lynn, Mass.....	580,250	54,663	.....	86,481	.....	439,106	594,106	.....	.....	.....	594,106	13,856	.....	.....

¹ Data included for county are for fiscal year closing June 30, 1915.

TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 100.]

City number.	CITY.	RECEIPTS.						PAYMENTS.						Excess of receipts over payments.	Excess of payments over receipts.
		Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debts.	For other objects.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.															
64	Des Moines, Iowa.....	\$8,359		\$8,359				\$33						\$8,326	
65	Fort Worth, Tex.....	506,737	\$24,459	405,146	\$48,787	\$18,378	\$9,967	801,213	292,503		\$66,976	\$441,734		\$294,476	
66	Lawrence, Mass.....	76,257	15,251		41,129		19,877	109,567				109,567		33,310	
67	Kansas City, Kans.....	676,745	15,310	385,079	110,381	4,080	161,895	733,006	80,960		502,565	149,481		56,261	
68	Yonkers, N. Y.....	21,421	8,421				13,000	51,545	45	\$51,500				30,124	
69	Schenectady, N. Y.....	356,730	29,364				327,366	526,198		175,686		350,512		169,468	
70	Wilmington, Del.....	72,527			72,527			72,600			72,600			73	
71	Duluth, Minn.....	180,004	1,967	177,717			320	185,894	63,462	26,000	26,104	70,328		5,890	
72	Oklahoma City, Okla.....	1,324,785	43,762	385,739		805	894,489	1,262,185	218,674		59,355	984,156		62,610	
73	Norfolk, Va.....	136,497	66,839		68,491		1,167	600,990			500,000	100,990		464,493	
74	Elizabeth, N. J.....	779,204	38,443		187,107		553,654	789,076	1,200		3,200	784,676		9,872	
75	Somerville, Mass.....		4,685		10,315		15,000								
76	Waterbury, Conn.....	30,000			10,315		15,000							30,000	
77	St. Joseph, Mo.....	137,868		27,904	109,964			128,584	17,684		110,900			9,284	
78	Utica, N. Y.....	21,334	6,156	4,078		5	11,095	23,118	3,944	16,055	3,085	34		1,784	
79	Akron, Ohio.....	1,143,660	6,887	419,260	676,313		41,200	1,062,771	358,001		564,457	140,313		80,889	
80	Troy, N. Y.....	7,273	4,523				2,750	196,536		196,536				189,263	
81	Manchester, N. H.....	154,629	18,379				136,250	85,865		85,865				68,764	
82	Hoboken, N. J.....	105,490	19,696		83,216		2,578	40,678			10,000	30,678		64,812	
83	Wilkes-Barre, Pa.....	159,722	2,914	69,404	77,971	9,433		91,680	15,413		76,256	11		68,042	
84	Fort Wayne, Ind.....	18,801			18,801									18,801	
85	Erie, Pa.....	40,273	8,158		32,092		23	8,023				8,023		32,250	
86	Jacksonville, Fla.....	27,729			27,729			27,810			27,810			81	
87	Evansville, Ind.....	21,215	557		20,658			15,889	53		13,836			7,326	
88	East St. Louis, Ill.....	16,531		16,531				10,630	4,075	6,555				5,901	
89	Harrisburg, Pa.....	187,045	3,940		123,205		59,900	374,600			349,100	25,500		187,555	
90	Peoria, Ill.....	37,853	856	28,647	2,350		6,000	34,031	9		31,625	2,397		3,822	
91	Passaic, N. J.....	97,491	12,092		82,783		2,616	60,116				60,116		37,375	
92	Savannah, Ga.....	31,000			31,000			18,000			18,000			13,000	
93	Bayonne, N. J.....	159,490	18,638	34,494	25,393		81,065	142,240	1,825		128,850	11,565		17,250	
94	Wichita, Kans.....	423,528	2,092	410,842	9,763		841	404,980	86,226		317,913	841		18,548	
95	South Bend, Ind.....	15,875	994	14,881										15,875	
96	Johnstown, Pa.....	119,098	16,833	1,078	101,167			89,797	21,797		88,000	30,000		29,301	
97	Brockton, Mass.....	51,098	22,063				29,015	47,750		15,522		32,228		3,348	
98	Sacramento, Cal.....	410,925		18,661	387,791		4,573	265,654	110,180		122,755	32,719		145,271	
99	Terre Haute, Ind.....	171,604	1,213	52,776	16,361	100,901	354	178,651	35,040		143,000	611		7,047	
100	Holyoke, Mass.....	145,700	11,025		120,051	150	1,436	153,793		85,907		67,986		8,093	
101	Portland, Me.....	153,814	32,177		120,051		1,436	122,632	33		37,333	85,266		31,182	
102	Allentown, Pa.....	212,379	7,957	138,699	8,523		57,000	179,293	43,593		135,700			33,086	
103	El Paso, Tex.....	365,890			365,890			142,156	134,389			7,767		223,734	
104	Charleston, S. C.....	21,370	1,260		20,110			14,054	13,954		100			7,816	
105	Springfield, Ill.....	91,830		22,823	9,007			41,457	457		41,000			9,627	
106	Canton, Ohio.....	432,917	3,463		392,320		37,134	449,287	154,229		285,240	9,818		16,370	
107	Chattanooga, Tenn.....	29,274	4,274		25,000			26,888				26,888		2,396	
108	Pawtucket, R. I.....	335,277	60,500		35,471		239,306	380,807				380,807		45,580	
109	Altoona, Pa.....	273,902	16,715		140,635		116,552	121,743	61,056		11,000	49,687		152,159	
110	Covington, Ky.....	116,827		116,827				111,014	104,086		5,600	1,428		5,813	
111	Mobile, Ala.....	113,876		113,876			205	133,476	80,301		52,970	205		19,600	
112	Berkeley, Cal.....	166,414		164,875		1,537	2	162,432	90,871	12,857	58,702	2		3,982	
113	Sioux City, Iowa.....	267,858		1,001		266,857		260,000			260,000			7,858	
114	Atlantic City, N. J.....	409,212	120,787		258,721		29,724	410,924	1,200		5,000	404,724		1,712	
115	Saginaw, Mich.....	432,620	2,057		352,463	49,000	29,100	424,967	73,567		333,900	17,500		7,653	
116	Little Rock, Ark.....														
117	Rockford, Ill.....														
118	Binghamton, N. Y.....	18,599	614		17,985									18,599	
119	Pueblo, Colo.....	144,395	2,610	82,020	47,627	12,138		126,566	39,745		86,821			17,829	
120	New Britain, Conn.....	61,156	17,153		44,000		3	61,156				61,156			
121	Flint, Mich.....														
122	Tampa, Fla.....	134,994	11,400	55,094			68,600	242,500				242,500		107,506	
123	San Diego, Cal.....	831,866		831,278			588	846,026	523,688		321,750	588		14,160	
124	Springfield, Ohio.....	357,870	11,609	23	302,443	3,429	40,366	348,084	125,372		134,416	88,296		9,786	
125	York, Pa.....	115,202	10,626	101,285			3,291	73,863	56,372		15,000	2,491		41,339	
126	Lancaster, Pa.....	5,200			5,200			5,200				5,200			
127	Malden, Mass.....	55,886	22,441		2,083		31,362	43,077				43,077		12,809	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$128,496			\$128,496			\$128,177				\$128,177		\$309	
129	Davenport, Iowa.....	37,518	\$384	\$30,695	6,439			33,745	\$23,745			\$10,000		3,773	
130	Topeka, Kans.....	115,685	4,277	60,458	37,834		\$13,116	75,063	8			19,500		40,602	
131	Salem, Mass.....														
132	Haverhill, Mass.....	118,356	24,313		59,745		34,298	79,378				79,378		38,978	
133	Kalamazoo, Mich.....	96,766	1,587		94,478	\$204	600	88,612	16,851			71,761		8,154	
134	Bay City, Mich.....	123,005	5,012		68,654		49,839	194,053	18,896			129,000		\$70,488	
135	McKeesport, Pa.....	82,371	6,943		66,750		8,678	152,057				55,000		69,686	

TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 100.]

City number.	CITY.	RECEIPTS.					PAYMENTS.					Excess of receipts over payments.	Excess of payments over receipts.
		Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debts.			For other objects.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.													
136	Lincoln, Nebr.	\$73,221		\$14,121	\$22,000	\$36,500		\$55,006			\$55,006		\$18,215
137	Racine, Wis.												
138	Macon, Ga.	44,176	\$5,438		38,707		\$31	9,313				\$9,313	\$4,863
139	Pasadena, Cal.	184,600		115,914	60,353	8,266	127	211,548	\$123,924		\$7,497	127	\$26,888
140	Superior, Wis.	57,268	363		56,700		205	66,344	43,139		5,500	17,705	9,076
141	Huntington, W. Va.	124,041		42,895	81,146			80,649	80,649				43,392
142	Chelsea, Mass.	272,854	26,261		47,043		199,550	270,564				270,564	2,290
143	Woonsocket, R. I.	303,998	40,471				269,527	307,747		\$130,207		177,540	2,251
144	Wheeling, W. Va.	79,207	4,415		74,792			30,437	10,337		20,100		48,770
145	Newton, Mass.	753,697	92,663				660,034	752,931		332,600		420,331	234
146	Butte, Mont.	316,206	9,614	44,605			261,987	437,026	24,461		22,400	390,165	120,820
147	Montgomery, Ala.												
148	Muskogee, Okla.	300,276	16,737	161,517	31,342	1,175	89,505	331,471	138,631		1,302	191,538	31,195
149	Roanoke, Va.	26,553	6,485		20,068			2,500			2,500		24,053
150	West Hoboken, N. J.	15,551	6,915		7,636		1,000					15,551	
151	Galveston, Tex.	326,773			167,773		159,000	240,500			159,000	81,500	86,273
152	East Orange, N. J.	243,971	23,714		52,118		168,139	247,575	6,067			241,508	3,904
153	Fitchburg, Mass.	619,149	9,905		20,500		588,744	616,200				616,200	2,949
154	Chester, Pa.	188,119	9,291		120,195		58,633	232,804	65,111		100,000	74,003	51,685
155	New Castle, Pa.	52,467		22,467	30,000			44,167	23,516		20,445	206	8,300
156	Springfield, Mo.												
157	Perth Amboy, N. J.	723,881	9,602		470,729		243,550	574,891	84,741		323,550	166,600	148,990
158	Lexington, Ky.	78,213	1,138		71,879		196	52,529	48,509		4,000	29	20,684
159	Dubuque, Iowa	76,524		76,524				54,735	6,735		48,000		20,789
160	Hamilton, Ohio	294,031	14,547	71,478	158,606		49,400	308,012	133,166		160,710	14,136	13,981
161	Lansing, Mich.	82,148		82,148				75,500		25,000	50,500		6,648
162	Charlotte, N. C.												
163	Decatur, Ill.	29,656	5,496	21,300			2,860	2,485		2,485			27,171
164	Portsmouth, Va.	11,036	1,572		9,464			14,307	2,899			11,408	3,271
165	Everett, Mass.	813,159	16,519		8,140		288,500	818,000				818,000	4,841
166	Knoxville, Tenn.	107,000	2,088		104,912			308,267	18,059		290,061	127	201,267
167	Elmira, N. Y.												
168	San Jose, Cal.	23,341		23,341				22,979	54		22,925		302
169	Joliet, Ill.												
170	Pittsfield, Mass.												
171	Quincy, Mass.												
172	Auburn, N. Y.	12,047	4,903				7,144	12,302		4,528		7,774	255
173	Quincy, Ill.	89,178		89,178				54,082	13,082		41,000		35,096
174	Cedar Rapids, Iowa.	28,407	840	27,567				31,578				31,578	3,171
175	Mount Vernon, N. Y.	429,977	7,816	154,731	119,699	22	147,709	372,536	142,410		226,000	4,126	57,441
176	New Rochelle, N. Y.												
177	Niagara Falls, N. Y.												
178	Amsterdam, N. Y.	41,652	1,537		40,115			40,115				40,115	1,537
179	Taunton, Mass.	173,325	43,944				129,381	173,003		26,500		146,503	320
180	Jamestown, N. Y.	105,500	2,154		24,496		78,850	105,500			105,500		
181	Lorain, Ohio.	422,235	4,217	2,003	394,328		21,689	431,998	118,286		287,900	25,752	9,763
182	Oshkosh, Wis.												
183	Jackson, Mich.	60,467			60,467			49,550	24,550		25,000		10,917
184	Lima, Ohio.	277,206	12,912	33,203	105,219		124,872	297,701	64,705		103,966	129,030	20,495
185	Stockton, Cal.	6,868			6,868			6,725			6,725		143
186	Waterloo, Iowa.	135,317	223	135,094				119,775	31,667		75,593	12,515	15,542
187	Fresno, Cal.	63,693		37,284	26,409			58,981	42,681		16,300		4,712
188	Shreveport, La.	70,859	3,104	53,067			14,688	38,948	28,470		10,000	478	81,911
189	Columbia, S. C.	15,344	958	3,281	11,105			7,590	1,590		6,000		7,754
190	Austin, Tex.	126,155	1,739	107,940	6,872	2,530	7,074	142,502	108,518		27,000	7,074	16,437
191	Everett, Wash.	90,085	2,670	30,097	72		57,246	76,720	14,812		61,900	8	13,868
192	Aurora, Ill.												
193	Williamsport, Pa.	56,636	1,132	36,292	17,212		2,000	47,440	22,440		25,000		9,196
194	Joplin, Mo.												
195	Waco, Tex.	275,213	31,331		190,975		52,907	207,544	151,637		55,907		67,669
196	Orange, N. J.	294,560	10,841		36,796		246,923	295,373			10,000	285,373	813
197	Boise, Idaho.	83,177		73,720	6,000	3,457		106,789	6		106,783		23,612
198	Lynchburg, Va.	98,851	17,155		46,031		35,665	98,851				98,851	
199	Colorado Springs, Colo.	200,182		31,262	55,320	113,600		198,067			198,067		2,115
200	Brookline, Mass.												
201	Danville, Ill.												
202	Newport, Ky.	82,038	258		70,490	11,300		91,899	47,140		44,700	59	9,861
203	Bellingham, Wash.	10,166		10,166				10,321	9,421		900		155
204	La Crosse, Wis.	37,150	19,014		5,136		13,000	37,150				37,150	
205	Council Bluffs, Iowa.	64,437		49,437		15,000		95,050	39,050		56,000		30,613
206	Norristown, Pa.	66,538	3,254		63,284			50,184	22,184		28,000		16,854
207	Kenosha, Wis.	32,330			32,330								32,330
208	Ogden, Utah.	3,911		3,911									3,911
209	Winston-Salem, N. C.	2,490	2,265		228			2,197				2,197	293
210	Zanesville, Ohio.	500,687	7,605	105,745	34,688	204,736	147,903	541,940	52,223		314,547	175,170	41,253
211	Easton, Pa.	37,918	1,097		34,421		2,400	61,000			26,500	34,500	23,082
212	Waltham, Mass.	89,448	16,891		3,205		69,352	79,356	32			79,324	10,092
213	Madison, Wis.	1,357	1,357					1,357		1,200		157	

TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1916.

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

City number.	CITY.	NET REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.
	Grand total.....	\$10,602,267	\$964,450	\$266,288	\$1,522,118	\$2,240,431	\$5,495,156	\$203,826	\$3,671,441	\$11,712,635	\$9,335,169	\$230,935	\$144,082	\$1,993,449
	Group I.....	7,449,254	171,998	90,717	1,226,008	1,463,787	4,379,488	117,256	2,660,663	8,740,448	6,793,600	59,831	90,621	1,796,396
	Group II.....	1,403,893	326,419	144,102	152,659	372,100	391,077	17,536	467,312	1,412,924	1,280,033	86,219	1,550	65,122
	Group III.....	950,520	251,838	21,661	30,781	255,973	248,253	42,014	380,287	1,083,957	913,891	69,045	9,075	41,946
	Group IV.....	842,156	137,728	8,165	50,012	101,726	228,950	15,575	91,678	342,277	267,054	4,334	29,451	41,438
	Group V.....	346,444	76,467	1,641	62,658	46,845	147,388	11,445	81,505	183,029	100,591	20,506	13,385	46,547
GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1916.														
1	New York, N. Y.....	\$1,261,352	\$171,998	\$79,304	\$1,475	\$332,255	\$128,519	\$47,801	\$3,879,457	\$4,911,431	\$4,909,768	.....	.....	\$1,673
2	Chicago, Ill.....	2,149,463	.....	.....	1,111,887	302,066	730,042	5,468	1,907,996	1,347,777	1,305,569	\$3,444	\$24,546	14,218
3	Philadelphia, Pa.....	3,090,330	.....	.....	25,274	168,580	2,891,397	5,079	1,831,600	1,821,600	127,571	6,201	150	1,687,678
4	St. Louis, Mo.....	212,687	.....	11,398	916	14,864	184,891	588	1,011,577	90,508	46,196	50	.....	44,259
5	Boston, Mass.....	515,182	.....	.....	80,921	51,799	345,775	36,687	1,178,638	177,265	66,382	50,122	15,629	45,132
6	Cleveland, Ohio.....	88,354	.....	15	5,015	47,632	33,102	2,590	136,628	273,662	272,345	.....	.....	1,217
7	Baltimore, Md.....	70,448	.....	.....	370	20,543	49,535	.....	13,748	83,802	31,749	14	50,000	1,739
8	Pittsburgh, Pa.....	6,218	.....	.....	150	4,172	1,896	.....	2,720	778	.....	.....	296	480
9	Detroit, Mich.....	55,220	.....	.....	.....	21,846	14,331	19,042	.....	34,030	34,030	.....	.....	.....
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.														
10	Los Angeles, Cal.....	\$5,597	\$21	\$614	\$216	.....	.....	\$4,746	\$37,119	\$37,525	\$32,671	.....	.....	\$4,854
11	Buffalo, N. Y.....	232,192	86,999	20,379	1,899	\$95,609	\$23,763	3,543	3,763	237,324	222,148	.....	.....	14,039
12	San Francisco, Cal.....	125,966	102,347	1,981	.....	18,854	2,594	190	105,332	212,020	209,376	.....	.....	3,644
13	Milwaukee, Wis.....	95,149	.....	.....	.....	65,823	23,697	5,629	69,049	104,088	103,668	.....	.....	420
14	Cincinnati, Ohio.....	214,612	.....	688	63,263	37,790	112,866	.....	160,327	281,150	215,762	49,799	.....	15,589
15	Newark, N. J.....	62,085	15,276	.....	8,854	27,413	7,654	2,888	61,339	87,851	86,034	.....	.....	1,817
16	New Orleans, La.....	257,483	.....	102	38,287	28,755	189,807	532	18,818	95,784	70,655	4,120	\$1,467	19,552
17	Washington, D. C.....	183,955	16,638	117,310	33,462	13,736	2,801	8	1,565	180,426	147,660	29,842	93	2,831
18	Minneapolis, Minn.....	200,655	99,863	.....	6,673	66,320	27,799	.....	.....	140,174	136,477	1,321	.....	2,376
19	Seattle, Wash.....	26,199	5,275	3,028	.....	17,800	96	.....	.....	35,582	35,582	.....	.....	.....
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.														
20	Jersey City, N. J.....	\$22,746	\$7,904	.....	\$25	\$11,142	\$3,675	.....	\$68,035	\$115,081	\$113,643	.....	.....	\$1,438
21	Kansas City, Mo.....	18,206	.....	.....	1,229	5,679	5,591	\$5,707	363	6,633	6,228	.....	.....	405
22	Portland, Oreg.....	55,555	30,238	\$110	3,728	15,913	5,966	.....	9,743	7,794	7,505	.....	.....	289
23	Indianapolis, Ind.....	114,669	72,060	.....	3,739	19,520	17,662	1,688	601	80,088	78,346	\$610	.....	1,132
24	Denver, Colo.....	121,317	24,301	410	940	5,810	89,856	.....	1,400	90,377	32,126	47,850	.....	10,401
25	Rochester, N. Y.....	86,858	21,850	7,844	565	34,757	19,266	2,576	29,538	90,775	89,533	.....	.....	1,242
26	Providence, R. I.....	55,500	.....	106	1,050	.....	34,580	19,764	18,433	68,147	67,995	152	.....	.....
27	St. Paul, Minn.....	12,285	.....	.....	.....	8,856	3,429	.....	33,280	30,338	30,035	.....	.....	303
28	Louisville, Ky.....	5,600	.....	.....	398	4,556	546	.....	41,180	35,876	34,879	.....	.....	997
29	Columbus, Ohio.....	50,233	25,558	148	996	18,052	7,091	388	15,961	41,609	37,131	.....	.....	4,378
30	Oakland, Cal.....	19,147	6,391	.....	.....	12,642	114	.....	.....	23,306	17,632	5,674	.....	.....
31	Toledo, Ohio.....	24,634	.....	304	2,098	14,063	6,792	1,377	58,722	64,590	62,836	.....	\$1,013	741
32	Atlanta, Ga.....	2,100	.....	.....	.....	2,100	.....	.....	2,100	.....	.....	.....	.....	.....
33	Birmingham, Ala.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
34	Omaha, Nebr.....	27,815	.....	11,115	200	7,149	5,411	3,940	9,409	29,742	29,160	.....	582	.....
35	Worcester, Mass.....	28,401	.....	.....	10	.....	28,391	.....	1,27,213	3,991	.....	644	3,260	87
36	Richmond, Va.....	14,494	.....	.....	856	7,857	6,106	378	574	8,821	5,770	.....	.....	51
37	Syracuse, N. Y.....	31,352	9,102	946	295	11,752	5,098	4,189	8,118	47,857	47,701	.....	.....	156
38	New Haven, Conn.....	81,600	19,698	.....	.....	9,677	22,125	.....	1,2,000	39,695	39,539	.....	.....	156
39	Memphis, Tenn.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
40	Scranton, Pa.....	15,102	.....	.....	.....	7,590	7,542	.....	7,500	13,479	6,332	.....	31	7,116
41	Spokane, Wash.....	5,584	.....	668	250	4,666	.....	.....	2,379	11,527	11,527	.....	.....	79
42	Petersen, N. J.....	9,483	3,882	.....	200	3,616	1,783	.....	14,534	30,817	30,738	.....	.....	563
43	Fall River, Mass.....	2,195	.....	.....	500	.....	1,695	.....	.....	4,162	.....	3,569	.....	.....
44	Grand Rapids, Mich.....	483	.....	.....	.....	.....	483	.....	.....	117	.....	.....	117	.....
45	Dayton, Ohio.....	32,230	19,710	10	5	7,976	4,154	375	8,865	30,252	29,861	.....	.....	391
46	Dallas, Tex.....	213	.....	.....	.....	.....	213	.....	213	.....	.....	.....	.....	.....
47	San Antonio, Tex.....	800	.....	.....	.....	.....	800	.....	.....	1,149	.....	.....	1,149	.....
48	Bridgeport, Conn.....	8,937	.....	.....	.....	7,694	1,243	.....	7,075	13,552	13,202	50	.....	300
49	Nashville, Tenn.....	1,040	.....	.....	.....	507	533	.....	2,699	7,023	6,538	485	.....	.....
50	New Bedford, Mass.....	14,753	.....	.....	.....	.....	14,753	.....	11,839	7,119	.....	4,677	2,379	63
51	Salt Lake City, Utah.....	8,359	.....	.....	.....	6,845	1,514	.....	.....	1,611	1,611	.....	.....	.....
52	Lowell, Mass.....	7,241	.....	.....	.....	.....	7,241	.....	4,839	2,112	.....	.....	.....	2,112
53	Cambridge, Mass.....	3,336	.....	.....	.....	.....	2,318	163	.....	2,418	.....	1,456	314	648
54	Trantien, N. J.....	13,653	3,435	.....	155	4,634	5,311	120	7,561	13,344	13,208	.....	.....	136
55	Hartford, Conn.....	12,252	.....	.....	1,110	.....	9,988	1,154	19,968	24,973	19,162	.....	.....	5,811
56	Houston, Tex.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
57	Tacoma, Wash.....	3,804	.....	.....	.....	3,804	.....	.....	2,200	8,588	8,588	.....	.....	5
58	Reading, Pa.....	9,137	.....	.....	600	7,866	.....	671	4,538	4,920	4,915	.....	.....	.....
59	Youngstown, Ohio.....	12,073	.....	.....	75	.....	11,922	.....	26,704	24,000	19,814	3,747	.....	439
60	Camden, N. J.....	10,077	3,249	.....	376	2,851	3,501	100	5,249	19,209	18,773	.....	.....	436
61	Albany, N. Y.....	23,846	6,260	.....	1,028	10,553	6,707	298	13,092	29,680	29,663	.....	.....	17
62	Springfield, Mass.....	11,480	.....	.....	10,000	.....	1,480	.....	.....	1,470	.....	.....	.....	1,470
63	Lynn, Mass.....	1,600	.....	.....	.....	.....	1,600	.....	10,780	915	.....	101	230	584

: Excess of transfer payments over transfer receipts.

TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1916—Continued.

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

City number.	CITY.	NET REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.														
64	Des Moines, Iowa.....	\$10,887	\$8,502		\$220	\$2,073	\$92		\$54	\$13,666	\$13,604			\$62
65	Fort Worth, Tex.....						435							
66	Lawrence, Mass.....	435					725			6,999				6,999
67	Kansas City, Kans.....	6,633	5,908				27,236			22,004	19,211			415
68	Yonkers, N. Y.....	33,598	3,958		607	11,882	17,151					\$2,878		
69	Schenectady, N. Y.....	8,709	3,640		274	2,350	2,261	\$184	5,204	4,853	4,252			601
70	Wilmington, Del.....	14,886		\$30	4,954	5,605	3,534	763	6,506	5,981	5,919			62
71	Duluth, Minn.....	54,672	28,231	187	100	10,971	15,083		15,000	16,203	15,327			876
72	Oklahoma City, Okla.....	3,449	3,111				338			1,140	1,140			
73	Norfolk, Va.....	10,463			6,064	2,600	1,726	73	1,403	2,135	1,390			745
74	Elizabeth, N. J.....	9,014	3,590	10	55	2,159	2,638	562	6,154	5,859	5,648			211
75	Somerville, Mass.....	1,090					1,090	28		572		\$90	512	
76	Waterbury, Conn.....	20,594	4,320				14,814	1,460	14,151	29,314	4,685		24,534	95
77	St. Joseph, Mo.....	1,292			307	903	24	68	1,604	2,622	2,617			5
78	Utica, N. Y.....	26,357	5,794		3,614	7,191	5,748	1,010	12,233	16,245	12,250	45	2,007	1,943
79	Akron, Ohio.....	10,298		174	35	686	9,403		20,396	20,928	20,324	433		171
80	Troy, N. Y.....	14,414	5,459	8	1,752	4,475	1,244	496	9,552	29,152	27,722			430
81	Manchester, N. H.....	1,494					1,494		11,406					
82	Hoboken, N. J.....	8,056	3,033		160	3,138	1,570	155	1,130	6,584	6,680			204
83	Wilkes-Barre, Pa.....	3,160				2,356	804		2,283	43				43
84	Fort Wayne, Ind.....	9,074	1,974			1,720	5,347	33	7,621	5,288	5,235			53
85	Erie, Pa.....						1,101			3,235	3,235			
86	Jacksonville, Fla.....	4,565		3,380			1,101	84		11,793	11,723			70
87	Evansville, Ind.....	3,708		412		1,675	1,502	119	8,264	2,679	2,579			
88	East St. Louis, Ill.....	1,401			1,401				3,008					
89	Harrisburg, Pa.....	8,116				6,399	1,717		6,398	7,042	7,042			
90	Peoria, Ill.....	20,004			5,740	7,898	6,366		10,649	14,031	13,312			689
91	Passaic, N. J.....	4,092	1,529		485	1,031	1,026	21	1,300	997	821			176
92	Savannah, Ga.....													
93	Bayonne, N. J.....	5,144	1,323		2,069	834	886	22	1,080	2,499	1,958			541
94	Wichita, Kans.....	4,152	3,925				227		100	2,999	2,999			384
95	South Bend, Ind.....	11,550	5,952		50	1,135	4,198	215	44	5,543	5,159			
96	Johnstown, Pa.....													
97	Brockton, Mass.....	3,544					3,544		14,837	117				117
98	Sacramento, Cal.....	13,218				3,512	9,706		2,906	14,433	7,313		20	7,100
99	Terre Haute, Ind.....	25,951	15,776		838	5,159	2,184	994		7,608	7,370			238
100	Holyoke, Mass.....													
101	Portland, Me.....	31,960			12,123		18,743	1,094	17,474	893		233		660
102	Allentown, Pa.....													
103	El Paso, Tex.....													
104	Charleston, S. C.....	31,142	2,436		2,841		25,865		13,379	14,063	2,767			11,326
105	Springfield, Ill.....	2,963			11	1,268	1,704		10,033	2,195	2,022			173
106	Canton, Ohio.....	12,777	4,083			3,286	5,409		3,308	9,703	6,899			2,504
107	Chattanooga, Tenn.....	2,286			738		772	776	4,404	8,108	8,108			
108	Pawtucket, R. I.....	5,899		2,640			382	2,377	577	4,790	4,790			
109	Altoona, Pa.....													
110	Covington, Ky.....								4,243	4,053	4,053			
111	Mobile, Ala.....													
112	Berkeley, Cal.....													
113	Sioux City, Iowa.....	3,870	2,374		50	968	458		1,954	1,949				
114	Atlantic City, N. J.....	10,307	4,161		106	1,527	4,513		10,770	6,595	6,252			343
115	Saginaw, Mich.....	11,456					7,582	3,874	3,029	3,766		3,518		248
116	Little Rock, Ark.....													
117	Rockford, Ill.....	7,563	1,746		45	4,264	1,506		2,121	2,562	2,561			
118	Binghamton, N. Y.....	11,629	3,644	1,283	4,853		1,336	513	5,161	1,475	1,475			
119	Pueblo, Colo.....													
120	New Britain, Conn.....	1,545			200		1,345		1,787	765	765			
121	Flint, Mich.....													
122	Tampa, Fla.....													
123	San Diego, Cal.....	9,856	9,280		227		349		17,145	2,414	2,414			
124	Springfield, Ohio.....	22,514		41	41	3,641	13,609	182	17,085	13,585	13,454			131
125	York, Pa.....	4,161					4,161			1,061			45	1,016
126	Lancaster, Pa.....	2,159			52		2,107			2,368				2,368
127	Malden, Mass.....	16,129					16,129		126,084	133				133

¹ Excess of transfer payments over transfer receipts.

GENERAL TABLES.

307

TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1916—Continued.

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

City number.	CITY.	NET REVENUE RECEIPTS FROM—							Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR—				
		All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.		All objects.	Pensions.	Schools.	Libraries.	All other objects.

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.

136	Lincoln, Nebr.													
137	Racine, Wis.	\$12,879	\$3,824			\$4,395	\$2,568	\$2,092		\$1,194	\$1,194			
138	Macon, Ga.	1,031			\$1,000		31							
139	Pasadena, Cal.													
140	Superior, Wis.	3,530		\$14	55	1,055	2,134	272	\$10,101	1,765	1,765			
141	Huntington, W. Va.													
142	Chelsea, Mass.	992					992			1,492		\$971	\$521	
143	Woonsocket, R. I.	1,268		1,017	66		205		824	3,189	3,189			
144	Wheeling, W. Va.	60					60			55			55	
145	Newton, Mass.	2,989					2,989			2,739		\$407	1,408	924
146	Butte, Mont.	5,798	4,931		50		817			2,825	2,825			
147	Montgomery, Ala.													
148	Muskogee, Okla.	237	237						263	1,535	1,535			
149	Roanoke, Va.													
150	West Hoboken, N. J.	2,456	751			573	771	61	1,010	24				24
151	Galveston, Tex.	828					828							
152	East Orange, N. J.	4,013	501		50	1,769	1,390	3	7,658	5,396	5,381			35
153	Fitchburg, Mass.	17,029					16,536	443	111,846	1,624			11	1,613
154	Chester, Pa.	1,803				1,579	224		1,470	1,304	1,300			4
155	New Castle, Pa.													
156	Springfield, Mo.													
157	Perth Amboy, N. J.	425				387		38	1,000	1,100	1,100			
158	Lexington, Ky.								2,850					
159	Dubuque, Iowa	7,081	4,707		848	883	658			3,694	3,608		86	
160	Hamilton, Ohio	3,507				2,661	846		5,818	7,040	7,024			16
161	Lansing, Mich.													
162	Charlotte, N. C.	502			500		2		12					
163	Decatur, Ill.	1,364			112	564	688		3,322	1,424	1,400			24
164	Portsmouth, Va.													
165	Everett, Mass.													
166	Knoxville, Tenn.	2,200			1,000		1,200	60	38	38				
167	Elmira, N. Y.	5,080		595		854	3,149	482	5,333	9,806	9,742			64
168	San Jose, Cal.	671			145	526				650	650			
169	Joliet, Ill.	2,043			145	346	1,552		5,786	2,444	2,436			8
170	Pittsfield, Mass.													
171	Quincy, Mass.	16,796					16,796			17,484		13,072	1,168	3,244
172	Auburn, N. Y.	4,796	2,025		218	1,148	817	558	2,000	4,433	4,428			5
173	Quincy, Ill.	70					70			33		33		
174	Cedar Rapids, Iowa	6,160	4,199		312	625	615	409		1,678	1,678			
175	Mount Vernon, N. Y.	10,506	1,588		412	5,175	3,331		6,092	6,507	6,117			390
176	New Rochelle, N. Y.	7,907	1,475		1,071	2,274	3,087		3,669	1,441	1,051			390
177	Niagara Falls, N. Y.	6,272	3,820		771	1,032	646	3		2,572	2,550			22
178	Amsterdam, N. Y.	5,555	3,897		657	900	411			3				3
179	Taunton, Mass.	81					81			81		81		
180	Jamestown, N. Y.	3,849	2,406		249	819	375		1,961	1,300	550	110		640
181	Lorain, Ohio	612				127	391	94	3,481	1,496	1,458			38
182	Oshkosh, Wis.	12,556	3,271		112	503	8,527	143	11,831	4,509	2,899	1,600		10
183	Jackson, Mich.	24,233					24,233		26,990					
184	Lima, Ohio	1,263	1,115	12			136			1,104	988			116
185	Stockton, Cal.	1,671				1,609	62		611	2,914	2,674			240
186	Waterloo, Iowa	1,939	1,413		60	466				1,680	1,680			
187	Fresno, Cal.	1,089				1,089				810	690			120
188	Shreveport, La.	5,027			237	816		3,974	897	1,528	1,225			303
189	Columbia, S. C.	2,895	1,811					1,084	1,900	232	167			65
190	Austin, Tex.	3,120					3,120			2,665		2,352		313
191	Everett, Wash.	3,778	3,100			678				970	970			
192	Aurora, Ill.	1,310			50	491	789			150	150			
193	Williamsport, Pa.	1,905				1,740	165		1,739	1,365	1,365			
194	Joplin, Mo.	6,952				1,646	5,306		8,354	8,579				8,579
195	Waco, Tex.													
196	Orange, N. J.	3,318	713		480	844	1,128	153	2,354	2,980	2,940			40
197	Boise, Idaho													
198	Lynchburg, Va.						240	574	1,713	2,084	1,955			
199	Colorado Springs, Colo.	1,735		3	307	611		4,098	1,863	5,376		13		116
200	Brookline, Mass.	5,706					1,608					600		4,776
201	Danville, Ill.													
202	Newport, Ky.													
203	Bellingham, Wash.	700			200	443	57			468	468			
204	La Crosse, Wis.	4,533	2,452		216	861	1,004		2,133	3,290	3,285			5
205	Council Bluffs, Iowa	4,236	3,458		25	498	250	5		3,569	3,569			
206	Norristown, Pa.	42					42			76				76
207	Kenosha, Wis.	3,267	1,852			411	1,004		498	1,177	1,047			130
208	Ogden, Utah													
209	Winston-Salem, N. C.													
210	Zanesville, Ohio	1,599	862		87		650		2,503	1,755	1,667			88
211	Easton, Pa.	723					517	211	9,668	9,660			9,660	
212	Waltham, Mass.	16,877			16,200		1,677		1,877	9				9
213	Madison, Wis.	9,212	5,232		119	536	1,530	1,776		1,949	1,949			

1 Excess of transfer payments over transfer receipts.

FINANCIAL STATISTICS OF CITIES.

TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE

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

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
	Grand total.....	\$5,597,507,628	\$670,807,533	\$47,672,185	\$595,745,124	\$27,390,224	\$91,870,447	\$3,693,099	\$26,847,017	\$61,330,331
	Group I.....	3,515,621,495	513,017,481	20,241,190	488,023,012	6,753,279	68,975,075	1,252,727	18,897,690	48,804,658
	Group II.....	689,795,305	41,432,401	3,684,565	35,500,938	2,248,878	6,471,051	759,367	2,658,085	3,023,599
	Group III.....	736,990,094	77,359,133	14,630,746	49,181,812	13,548,575	7,712,757	712,491	2,252,418	4,747,848
	Group IV.....	395,837,117	22,395,799	5,456,853	14,901,510	2,007,436	5,543,317	623,350	2,138,222	2,781,775
	Group V.....	258,610,617	16,602,719	3,625,631	10,137,832	2,836,056	3,168,247	315,194	880,592	1,872,461

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$2,156,595,180	\$388,828,238	\$6,749,831	\$382,078,407	.....	\$3,277,949	\$242,149	\$2,070,800	\$965,000
2	Chicago, Ill.....	287,133,285	2,733,915	2,019,115	714,800	.....	14,312,350	211,509	1,589,000	12,481,841
3	Philadelphia, Pa.....	301,530,329	24,516,834	474,494	24,044,400	.....	36,444,898	302,693	8,863,500	30,278,705
4	St. Louis, Mo.....	104,739,129	3,991,277	2,791,277	1,200,000	.....	3,637,042	45,291	619,000	2,973,651
5	Boston, Mass.....	247,616,069	41,615,666	5,306,096	36,009,580	\$500,000	9,045,404	295,237	7,257,390	1,462,777
6	Cleveland, Ohio.....	111,080,570	5,016,474	815,924	4,058,550	142,000	696,038	67,538	80,500	558,000
7	Baltimore, Md.....	93,323,714	29,729,155	79,387	23,729,951	5,919,837	1,336,214	5,230	1,329,500	1,484
8	Pittsburgh, Pa.....	125,078,633	10,084,550	1,270,244	8,814,306	.....	53,291	21,291	12,000	20,000
9	Detroit, Mich.....	88,619,806	6,299,322	734,862	5,373,018	191,442	170,989	71,789	36,000	63,200

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$101,543,889	\$4,064,283	\$1,383,283	\$2,680,000	\$1,000	\$37,935	\$37,935	.....	.....
11	Buffalo, N. Y.....	61,337,254	4,624,142	454,152	4,169,990	.....	553,722	163,233	\$112,830	\$277,659
12	San Francisco, Cal.....	106,955,838	.....	.....	.....	.....	121,889	65,889	3,000	56,000
13	Milwaukee, Wis.....	34,002,938	.....	.....	.....	.....	605,232	8,832	261,000	335,400
14	Cincinnati, Ohio.....	116,763,566	14,002,212	1,581,345	12,420,467	400	2,478,073	61,404	1,015,185	1,401,484
15	Newark, N. J.....	78,012,110	12,898,627	180,848	12,162,546	555,233	232,402	30,329	86,300	115,773
16	New Orleans, La.....	46,041,706	290,432	32	289,300	1,100	1,621,255	197,435	929,380	494,440
17	Washington, D. C.....	49,047,122	692,255	3,255	.....	689,000	71,460	23,300	4,000	4,000
18	Minneapolis, Minn.....	42,064,416	4,814,501	35,701	3,778,655	1,000,145	665,876	75,243	251,800	338,833
19	Seattle, Wash.....	53,126,466	45,949	45,949	.....	.....	52,887	47,687	5,300	.....

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$33,054,506	\$8,071,652	\$1,996,665	\$6,074,987	.....	\$94,096	\$6,711	\$37,000	\$40,375
21	Kansas City, Mo.....	41,862,108	1,343,233	566,733	255,000	\$521,500	107,437	4,537	.....	102,900
22	Portland, Oreg.....	35,019,308	2,243,691	569,172	1,674,519	.....	145,797	5,901	48,596	91,300
23	Indianapolis, Ind.....	15,512,434	239,980	239,980	.....	.....	470,341	100,453	.....	260,858
24	Denver, Colo.....	19,662,721	858,586	532,586	326,000	.....	1,617,271	82,961	538,600	995,710
25	Rochester, N. Y.....	25,019,194	1,483,338	855,438	627,900	.....	494,722	172,022	185,000	137,700
26	Providence, R. I.....	28,489,907	8,535,896	497,472	8,338,424	.....	783,563	38,843	412,000	332,720
27	St. Paul, Minn.....	22,825,400	610,444	151,944	273,000	85,500	95,511	511	44,000	51,000
28	Louisville, Ky.....	24,171,896	1,430,667	1,126,667	304,000	.....	25,670	25,670	.....	.....
29	Columbus, Ohio.....	23,113,010	6,190,592	149,792	6,028,800	12,000	195,579	9,579	80,500	105,600
30	Oakland, Cal.....	28,853,082	1,000	1,000	.....	.....	5,625	5,625	.....	.....
31	Toledo, Ohio.....	18,794,512	2,178,605	239,420	1,939,085	.....	192,840	49,802	46,800	96,238
32	Atlanta, Ga.....	16,527,717	1,510,500	.....	1,510,500	.....	35,000	.....	.....	85,000
33	Birmingham, Ala.....	6,089,755	471,309	484,809	6,500	.....	.....	.....	.....	.....
34	Omaha, Nebr.....	19,230,717	1,204,311	519,681	684,630	.....	139,386	14,886	94,500	30,000
35	Worcester, Mass.....	24,841,044	6,266,334	318,409	4,939,925	1,006,000	605,238	12,177	.....	693,061
36	Richmond, Va.....	22,851,800	3,560,888	273,263	3,306,625	11,000	124,092	892	18,200	105,000
37	Syracuse, N. Y.....	15,244,752	.....	.....	.....	.....	116,040	33,054	82,986	.....
38	New Haven, Conn.....	8,267,896	38,862	4,655	27,000	7,207	566,043	22,457	70,000	473,886
39	Memphis, Tenn.....	15,743,632	336,157	336,157	.....	.....	.....	.....	.....	.....
40	Scranton, Pa.....	6,198,587	722,950	298,950	324,000	.....	160,092	1,778	23,494	134,820
41	Spokane, Wash.....	12,474,586	183,220	73,781	108,997	442	2,620	2,620	.....	.....
42	Paterson, N. J.....	7,059,170	1,313,299	466,399	818,400	28,500	26,591	4,591	32,000	.....
43	Fall River, Mass.....	12,350,827	2,854,198	293,668	305,000	2,255,500	54,974	1,901	.....	53,073
44	Grand Rapids, Mich.....	9,463,130	305,706	97,313	205,693	2,700	9,013	913	8,000	5,100
45	Dayton, Ohio.....	10,180,794	496,326	31,576	464,750	.....	106,881	7,531	99,350	.....
46	Dallas, Tex.....	15,689,121	1,048,144	663,144	385,000	.....	5,000	.....	5,000	.....
47	San Antonio, Tex.....	7,740,931	1,276,727	993,227	283,500	.....	10,633	1,633	.....	10,000
48	Bridgeport, Conn.....	8,079,814	629,860	14,872	611,700	3,288	34,394	1,032	16,391	17,951
49	Nashville, Tenn.....	12,909,171	685,639	585,639	.....	.....	5,426	1,726	3,700	.....
50	New Bedford, Mass.....	12,916,739	2,014,797	21,927	295,000	1,697,870	384,641	8,195	25,000	351,446
51	Salt Lake City, Utah.....	14,077,672	82,697	82,697	.....	.....	37,745	2,895	34,850	.....
52	Lowell, Mass.....	9,082,540	1,336,094	16,230	120,314	1,199,550	143,146	4,353	25,200	113,593
53	Cambridge, Mass.....	22,481,922	5,146,957	312,657	2,019,300	2,815,000	54,566	5,353	40,500	8,713
54	Trenton, N. J.....	8,458,410	2,474,230	460,288	2,013,642	300	97,330	10,922	36,000	50,408
55	Hartford, Conn.....	20,492,658	2,002,411	218,893	419,000	1,364,518	183,342	1,152	23,481	158,709
56	Houston, Tex.....	12,797,681	1,153,624	407,874	339,750	406,000	.....	.....	.....	.....
57	Tacoma, Wash.....	17,675,609	824,334	216,452	382,882	225,000	3,780	2,176	1,604	.....
58	Reading, Pa.....	7,933,707	443,710	153,187	290,523	.....	25,542	842	24,700	.....
59	Youngstown, Ohio.....	11,200,806	111,137	23,132	88,005	.....	228,954	12,513	141,316	85,125
60	Camden, N. J.....	7,950,929	1,665,394	38,594	1,597,200	29,600	72,444	5,944	3,000	63,500
61	Albany, N. Y.....	14,625,783	1,111,068	81,807	361,281	668,000	153,509	30,717	88,500	34,292
62	Springfield, Mass.....	19,896,815	1,246,389	92,289	658,500	495,600	42,722	4	.....	42,718
63	Lynn, Mass.....	12,069,202	1,523,947	41,947	772,500	709,500	45,171	9,569	3,000	22,602

1 Value of rapid transit system owned but not operated by the city.

2 Value of gas supply system owned but not operated by the city.

3 Value of Cincinnati Southern Ry. owned but not operated by the city.

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

ERRATA—FINANCIAL STATISTICS OF CITIES: 1916.

Change the total for Group II, in the first column of Table 26, page 308, to \$690,148,305, from \$689,795,305.

In the same column, for New Orleans, City No. 16, the amount should be \$46,394,706 instead of \$46,041,706.

GENERAL TABLES.

309

OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1916.

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

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND IN PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
\$291,618,538	\$9,256,091	\$21,923,427	\$256,924,119	\$3,514,901	\$15,542,644	\$6,900,942	\$4,504,167	\$4,137,535	\$214,564,660	\$4,313,103,806	
244,081,057	8,557,042	18,732,543	216,589,731	201,741	6,788,553	4,120,518	1,049,511	1,616,524	83,350,777	2,599,710,552	
41,184,760	425,489	1,410,637	38,581,404	747,236	3,473,627	1,194,418	1,565,459	717,750	58,438,173	541,168,287	
2,039,798	194,106	1,220,021	160,271	495,400	3,711,968	1,074,289	1,208,178	1,429,531	37,716,381	608,420,027	
1,664,686	48,615	433,738	546,178	636,155	1,020,239	416,901	415,912	187,426	21,410,410	343,802,666	
2,638,231	30,839	126,488	1,046,535	1,434,369	550,227	98,816	265,107	186,304	15,648,919	220,002,274	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$157,704,907			\$157,582,228	\$122,679	\$5,232,523	\$2,784,449	\$831,600	\$1,616,474	\$18,907,649	\$1,582,643,894	1
22,341,698	\$6,140,376	\$16,177,843		23,479	567,611	567,611			17,574,259	229,672,452	2
29,858,629	49,629	809,000	\$29,000,000		123,184	121,634	1,500	50	10,168,630	200,416,104	3
311,194	7,194		250,000	54,000	9,975	9,975			4,825,145	91,963,596	4
32,080,272	2,332,769		\$29,757,503		371,930	191,619	180,411		3,683,997	160,808,400	5
					434,644	434,644			13,565,225	91,368,189	6
23,857	1,857	22,000			37,293	1,293	36,000		2,350,895	59,851,300	7
453,500	25,217	426,700		1,583					9,160,792	105,326,500	8
1,297,000		1,297,000			9,393	9,393			3,113,985	77,729,117	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$2,060,439	\$10,744	\$68,291	\$1,981,404		\$1,707,297	\$71,297	\$1,131,000	\$505,000	\$13,746,081	\$79,927,904	10
36,351	16,351	20,000			411,792	411,792			5,071,500	50,639,747	11
2,613,764	874,964	738,800	1,500,000		180,186	180,186			9,915,999	94,121,000	12
					62,501	62,501			2,028,706	31,306,479	13
35,157,778	17,023	40,755	\$35,100,000		539,041	160,085	316,456	62,500	8,347,607	58,218,855	14
									3,151,726	61,543,207	15
186,148	6,148	180,000		\$17,818	92,019	16	92,003		4,686,651	39,433,274	16
371,075	259	353,000		104,420	480,109	303,859	26,000	150,250	3,032,950	44,638,628	17
104,420				625,000					1,691,855	34,967,084	18
625,000					682	682			4,665,048	48,352,109	19
9,791		9,791									

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

									\$960,063	\$23,938,705	20
									2,126,349	38,285,089	21
\$83,619		\$83,619			\$727,411	\$269,703	\$457,708		1,766,877	30,779,224	22
					51,182	51,182			828,861	13,144,841	23
									915,807	16,219,475	24
89,012	\$29,012	50,000	\$10,000		601,833	511,833	\$75,000	15,000	974,654	22,275,635	25
460,111	125,111	335,000			288,387	12,687	274,000	1,700	456,123	17,665,828	26
									2,074,445	20,145,000	27
405,000		380,000	25,000						1,052,412	21,257,647	28
					567,202	3,680	563,522		1,340,053	14,819,584	29
214,615	615		\$115,000	99,000	59,679	59,679			1,145,052	25,741,726	30
					18,981	8,831	3,700	6,400	2,629,424	13,560,147	31
44,777		44,777							457,453	14,524,764	32
317,885	21,860	296,025			3,882	3,882			482,237	4,087,550	33
					126,270	23,633		102,637	915,548	16,527,317	34
280,317	5,816		275,001		184,050		184,050		62,236	17,442,869	35
31,564	6,464	26,100			11,200		11,200		277,887	18,816,169	36
					21,049	21,049			2,011,325	13,096,338	37
					1,989	1,989			238,747	7,422,255	38
									500,797	14,906,648	39
11,394	3,304		8,000						475,361	4,828,790	40
									472,046	11,816,700	41
7,134	3,134	4,000			13,422	13,422			215,016	5,473,708	42
					110,916			110,916	267,264	9,072,475	43
10,000			10,000		145,798	51,491	93,307	1,000	177,044	8,815,569	44
					6,183	6,183			1,907,909	7,669,678	45
					70	70			956,111	13,673,683	46
									1,236,497	5,217,004	47
									1,093,151	6,321,909	48
									1,569,638	10,748,468	49
					219,418	5,251	26,735	187,432	260,178	9,937,705	50
43,228			43,228		43,576	6,012	37,564		570,221	13,300,205	51
					102,646	9,996	1,000	91,650	334,767	7,165,887	52
					126,811		120,150	6,661	5,367	17,145,221	53
					1,524	1,524			366,656	5,515,670	54
18,081			18,081		5,615	738		4,877	805,933	17,477,276	55
									2,153,942	9,490,115	56
35,271			35,271						230,576	16,581,348	57
					10,250	10,250			177,930	7,276,275	58
									1,940,792	8,909,922	59
									386,242	5,826,849	60
									226,124	13,135,082	61
									233,740	18,324,064	62
17,790	790		17,000		262,654	1,154	2,000	259,500	180,027	10,069,613	63

* Data included for county are for fiscal year closing June 30, 1915.
 † Includes \$105,000, value of gas mains owned but not operated by the city.

FINANCIAL STATISTICS OF CITIES.

TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE

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

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.										
64	Des Moines, Iowa.....	\$3,648,126	\$16,586	\$16,586			\$11,874	\$3,659		\$8,215
65	Fort Worth, Tex.....	6,647,834	741,723	74,621	\$401,500	\$265,602				
66	Lawrence, Mass.....	5,169,185	409,524	13,924	395,600		9,734	91	\$7,000	2,643
67	Kansas City, Kans.....	7,855,256	350,843	58,225	285,138	7,480	14,833		14,745	
68	Yonkers, N. Y.....	10,544,853	191,138	1,138	190,000		403,921	35,852	47,950	320,119
69	Schenectady, N. Y.....	7,762,488	657,937	40,428	617,509		70,022	14,522	52,000	3,500
70	Wilmington, Del.....	7,833,469	40	40			101,770	2,370	68,700	30,700
71	Duluth, Minn.....	11,152,443	128,375	49,245	71,130	8,000	326,365	25,465	42,000	258,900
72	Oklahoma City, Okla.....	6,861,018	931,224	194,493	528,226	208,500	9,074	9,074		
73	Norfolk, Va.....	8,558,229	1,572,435	74,435	1,498,000		42,782	15,393		27,389
74	Elizabeth, N. J.....	4,458,783	1,316,327	176,877	1,139,450		60,884	18,064	13,500	29,300
75	Somerville, Mass.....	5,594,810					27,165	1,750		25,415
76	Waterbury, Conn.....	10,203,143	115,000	62,000	53,000		311,523	18,166	54,000	239,357
77	St. Joseph, Mo.....	3,904,409	42,597	42,597			31,747	83	28,652	3,012
78	Utica, N. Y.....	4,557,723	151,082	23,776	127,307		159,532	12,817	94,273	52,442
79	Akron, Ohio.....	10,545,053	274,834	158,254	116,580		224,976	10,629	109,566	104,781
80	Troy, N. Y.....	6,782,069	86,927	44,381	42,546		33,897	19,824	14,073	
81	Manchester, N. H.....	8,337,573	499,073	192,073	282,000	25,000	37,029	71		36,958
82	Hoboken, N. J.....	5,403,461	792,436	320,363	472,073		40,655	40,655		
83	Wilkes-Barre, Pa.....	7,039,329	178,268	153,768	24,500		21,372	3,372		18,000
84	Fort Wayne, Ind.....	6,322,379	52,352	52,352			93,405	8,290		85,115
85	Erie, Pa.....	7,172,957	174,110	44,310	129,800					
86	Jacksonville, Fla.....	8,649,377	9,407	9,407			40,609	40,609		
87	Evansville, Ind.....	5,057,739	20,339	20,339			42,020	12,020	30,000	
88	East St. Louis, Ill.....	2,520,170	89,447	89,447			4,272	4,272		
89	Harrisburg, Pa.....	6,213,461	312,019	232,219	79,800		42,936	10,736		32,200
90	Peoria, Ill.....	4,603,584	24,484	15,339		9,145	152,436	9,436	118,700	24,300
91	Passaic, N. J.....	3,215,533	370,015	82,015	288,000		27,469	2,969	24,500	
92	Savannah, Ga.....	7,940,195	68,000	68,000						
93	Bayonne, N. J.....	4,858,326	761,136	155,605	605,531		23,156	7,556		15,600
94	Wichita, Kans.....	2,222,317	134,264	134,264			8,151	8,151		
95	South Bend, Ind.....	4,929,442	44,481	44,481			71,294	10,049		61,245
96	Johnstown, Pa.....	3,995,150	490,785	212,785	278,000		84,672	1,672	3,000	80,000
97	Brockton, Mass.....	5,548,735	597,459	8,133	419,600	169,726				
98	Sacramento, Cal.....	10,783,266	173,585	173,585			225,848	5,673	220,175	
99	Terre Haute, Ind.....	2,841,953	57,866	57,866			98,571	21,566		77,005
100	Holyoke, Mass.....	7,627,722	287,393	67,978	169,000	50,415				
101	Portland, Me.....	11,400,517	515,579	104,099	360,800	350,680	456,635	22,447	369,448	64,740
102	Allentown, Pa.....	4,284,356	261,795	177,295	84,500					
103	El Paso, Tex.....	6,295,626	650,963	438,963	212,000					
104	Charleston, S. C.....	2,847,213	36,758	18,658	18,000	100	627,204	61,340	604,000	61,864
105	Springfield, Ill.....	4,030,488	854	854			56,921	32,421	2,000	22,500
106	Canton, Ohio.....	5,177,974	81,483	78,983	2,500		129,502	15,487	88,700	25,315
107	Chattanooga, Tenn.....	3,899,469	87,856	3,092		84,164	18,993	6,493		12,500
108	Pawtucket, R. I.....	7,284,908	1,752,766	151,766	1,571,000	30,000	16,134	6,134	10,000	
109	Altoona, Pa.....	4,834,316	640,484	175,415	443,000	22,069	1,003	1,003		
110	Covington, Ky.....	6,230,964	20,490	20,490						
111	Mobile, Ala.....	5,618,367	18,452	18,452						
112	Berkeley, Cal.....	2,645,934	107,125	107,125						
113	Sioux City, Iowa.....	4,368,174	7,858	7,858			19,903	17,903	2,000	
114	Atlantic City, N. J.....	10,542,119	3,033,300	203,300	2,830,000		91,722	7,322		84,400
115	Saginaw, Mich.....	4,067,507	118,447	69,147	49,300		236,779	13,929	96,100	126,750
116	Little Rock, Ark.....	2,618,211					1,600			1,600
117	Rockford, Ill.....	3,879,050					29,908	9,403	18,705	11,800
118	Binghamton, N. Y.....	4,306,143	123,939	39,439	84,500		42,753	6,753	23,000	13,000
119	Pueblo, Colo.....	3,743,663	80,483	22,483	58,000					
120	New Britain, Conn.....	6,171,314	467,056		205,000	262,056	52,097			32,087
121	Flint, Mich.....	3,021,722								
122	Tampa, Fla.....	5,189,650	292,891	3,891	289,000					
123	San Diego, Cal.....	25,562,238	459,013	459,013			16,211	16,211		
124	Springfield, Ohio.....	4,437,969	303,808	17,288	286,520		388,583	15,560	26,266	346,757
125	York, Pa.....	2,448,506	284,843	178,343	105,600	900	107,953	3,097	32,469	72,387
126	Lancaster, Pa.....	3,759,630	5,200			5,200	45,430	2,575	22,700	20,155
127	Malden, Mass.....	4,519,529	620,865	24,966	57,500	503,399	359,892	10,168		349,724

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$5,654,552	\$173,697	\$997	\$173,000	.....	\$29,325	.....	.....	\$29,325
129	Davenport, Iowa.....	3,559,044	16,894	16,894	.....	.....	48,210	3964	.....	47,246
130	Topeka, Kans.....	3,265,872	206,468	63,238	143,250	.....	50,541	11,441	\$31,500	7,600
131	Salem, Mass.....	5,067,872	.....	.....	.....	.....	253,320	7,067	.....	246,253
132	Haverhill, Mass.....	5,258,299	690,846	40,294	126,500	\$524,052	162,364	.....	.....	162,364
133	Kalamazoo, Mich.....	2,987,368	108,768	108,268	500	.....	.....	.....	.....	.....
134	Bay City, Mich.....	3,252,666	75,236	14,485	60,750	.....	.....	.....	.....	.....
135	McKeesport, Pa.....	3,637,632	319,002	97,002	222,000	.....	.....	.....	.....	.....

GENERAL TABLES.

311

OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1916—Continued

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

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND IN PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
\$4,508				\$4,508	\$9,050	\$9,050			\$665,675	\$7,944,941	64
12,531	\$2,531	\$10,000			136,116		\$128,000	\$8,116	65,728	5,833,877	65
					6,331	6,331			128,911	4,484,900	66
									924,441	6,646,257	67
									200,523	9,749,271	68
									173,091	6,861,438	69
									354,050	7,377,609	70
									260,119	10,437,584	71
332,000			\$332,000		84,816	84,816			141,024	5,694,880	72
500				500	646	646			69,813	6,540,553	73
					1,745	1,745			654,903	2,424,424	74
									239,481	5,328,164	75
									594,561	9,182,059	76
									393,865	3,436,200	77
					582	582			515,402	3,731,125	78
									814,450	9,230,793	79
2,100				2,100	263,771	20,310	226,700	16,761	122,413	6,536,732	80
23,028			3,028	20,000	3,292	3,292			263,317	7,261,355	81
									105,373	4,461,705	82
									304,206	6,535,483	83
					80,204	80,204			575,953	5,520,465	84
									80,717	6,918,130	85
									722,079	7,877,192	86
88,166	13,166	68,000		7,000	22,002	8,002	14,000		410,312	4,474,900	87
									128,922	2,297,529	88
181,480	11,480	170,000		71,000					378,831	5,298,215	89
187,990	5,840		111,150	71,000	321,674				321,674	3,917,000	90
72,795				72,795	278,631				278,631	2,539,418	91
					11,388	11,388			162,837	7,625,175	92
									322,668	3,751,366	93
									95,735	1,984,167	94
					980	980			252,160	4,560,527	95
					11,315		11,315		87,190	3,417,175	96
					832	832			134,474	4,720,815	97
									1,729,724	5,653,277	98
89,663		19,558		70,105	24,439	24,439			309,745	2,261,699	99
226,500				226,500	311,126			950	311,126	6,801,753	100
43,400		23,780		19,620	12,336	1,111	11,225		99,273	9,973,294	101
									278,624	3,743,937	102
									283,654	5,361,009	103
33,935				33,935	5,000	5,000			74,056	2,070,260	104
15,000		9,900		5,100	22,794	1,814	15,480	5,500	247,011	3,687,908	105
									1,049,475	3,917,514	106
					992	992			283,861	3,527,767	107
63,280	7,780	55,500			65,273	65,273			36,897	5,350,588	108
									150,324	4,042,505	109
100,000				100,000	850,946				850,946	5,759,528	110
					28,237	28,237			74,478	5,697,200	111
107,428	7,428		100,000		7,552	7,552			158,666	2,265,163	112
									80,904	4,259,509	113
									1,032,526	6,384,571	114
					21,712	5,412	15,300	1,000	249,087	3,441,482	115
									332,852	2,283,759	116
									129,775	3,709,367	117
38,000		38,000							481,346	3,620,105	118
									146,516	3,498,785	119
19,899		19,000		899	36,784			36,784	274,956	5,360,431	120
					5,993	1,788			667,066	2,348,663	121
					9,614	9,614			222,866	4,664,279	122
					36,784	36,784			614,992	24,435,238	123
									240,577	3,484,591	124
20,410	410	20,000							203,346	1,852,364	125
									227,000	3,482,000	126
95				95	108,709	709	1,000	107,000	155,242	3,274,726	127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

									\$273,517	\$5,178,013	128
									397,299	3,096,631	129
\$921	\$650		\$271						216,397	2,791,625	130
21,063	205		30,858	\$17,459			\$17,459		216,162	4,649,868	131
26,653		\$6,000	30,653	2,529		\$1,923	\$6,000	2,529	123,519	4,242,388	132
				7,923					164,951	2,705,726	133
									76,668	3,101,653	134
									259,894	3,064,736	135

TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE

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

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.

136	Lincoln, Nebr.	\$3,856,246	\$27,140	\$27,140			\$76,589	\$2,589	\$74,000	
137	Racine, Wis.	2,451,717					1,031	1,031		
138	Macon, Ga.	2,843,767	152,048	56,048	\$96,000					
139	Pasadena, Cal.	5,586,566	84,500	84,500						
140	Superior, Wis.	2,204,394	32,597	15,097	17,500		59,775	2,075	57,700	
141	Huntington, W. Va.	1,893,429	240,110	210,110	30,000					
142	Chelsea, Mass.	3,441,644	700,050	2,290	697,760		24,562		15,000	\$9,562
143	Woonsocket, R. I.	3,458,656	1,082,707	12,707	1,028,000	\$42,000	4,426	3,426		1,000
144	Wheeling, W. Va.	4,345,224	243,106	243,106			76,564	64		76,500
145	Newton, Mass.	9,082,895	2,228,752	2,302	1,835,450	391,000	73,369	1,751		71,618
146	Butte, Mont.	2,055,534	408,196	28,634	379,362		26,871	6,587	20,284	
147	Montgomery, Ala.	4,135,860								
148	Muskogee, Okla.	3,978,648	577,687	165,184	310,703	101,800	231	231		
149	Roanoke, Va.	1,971,294	179,044	49,044	101,000	29,000				
150	West Hoboken, N. J.	1,178,716	156,108	187,108	19,000		18,140	8,640	9,500	
151	Galveston, Tex.	5,241,832	743,401	194,401	549,000		24,224	2,424		21,600
152	East Orange, N. J.	4,782,957	608,748	81,832	526,916		36,064	5,464		30,600
153	Fitchburg, Mass.	4,390,910	324,784	6,458	318,326		253,457	19,174	24,380	209,903
154	Chester, Pa.	1,607,139	342,216	172,716	169,500		6,007	2,507		3,500
155	New Castle, Pa.	1,612,915	26,605	26,605						
156	Springfield, Mo.	1,433,440								
157	Perth Amboy, N. J.	3,246,727	596,096	249,656	346,440		1,023	1,023		
158	Lexington, Ky.	1,223,076	136,988	110,486	26,500		2,850	2,850		
159	Dubuque, Iowa.	2,201,313	43,175	43,175			16,281	6,388	9,250	643
160	Hamilton, Ohio.	8,403,120	149,773	4,378	145,395		17,089	430	5,659	11,000
161	Lansing, Mich.	3,006,747	51,188	51,188						
162	Charlotte, N. C.	2,052,010					500			500
163	Decatur, Ill.	3,118,104	166,007	80,307	24,200	61,500	14,960	1,745	13,215	
164	Portsmouth, Va.	1,766,342	55,433	11,025	44,408					
165	Everett, Mass.	2,522,064	434,616	28,116	404,000	2,500				
166	Knorrville, Tenn.	2,798,941	41,646	41,646			24,418	4,418		20,000
167	Elmira, N. Y.	3,380,648					68,256	11,156	11,000	46,100
168	San Jose, Cal.	2,075,747	3,495	3,495			89	89		
169	Joliet, Ill.	2,884,420					33,615	5,915	27,700	
170	Pittsfield, Mass.	4,127,853								
171	Quincy, Mass.	3,872,213					395,785	8,241	19,500	368,044
172	Auburn, N. Y.	1,808,749	122,491	9,920	112,571		30,279	3,760	15,842	10,677
173	Quincy, Ill.	2,568,004	46,265	46,265			1,476	476		1,000
174	Cedar Rapids, Iowa.	3,637,421	52,962			52,962	19,348	2,848	16,500	
175	Mount Vernon, N. Y.	3,282,149	156,972	105,972	51,000		106,224	20,574	66,000	10,650
176	New Rochelle, N. Y.	2,347,163					68,135	8,135	60,000	
177	Niagara Falls, N. Y.	3,734,722					19,878	14,478		5,400
178	Amsterdam, N. Y.	1,718,739	70,185	2,945		67,250	12,449	449		12,000
179	Taunton, Mass.	5,031,102	1,196,623	2,930	310,800	882,893	1,000			1,000
180	Jamestown, N. Y.	2,815,099					7,772	607		7,165
181	Lorain, Ohio.	2,210,569	86,289	21,961	64,328		8,246	8,246		
182	Oshkosh, Wis.	2,348,640					203,108	11,441	116,000	75,667
183	Jackson, Mich.	2,541,146	27,799	27,799			374,615	24,901	62,000	287,714
184	Lima, Ohio.	2,566,161	239,493	31,046	208,447		2,553	2,553		
185	Stockton, Cal.	3,537,124	4,485	4,485			5,251	5,251		
186	Waterloo, Iowa.	2,726,091	92,952	80,437		12,515	5,098	3,098		2,000
187	Fresno, Cal.	2,414,535	44,223	44,223			2,423	2,423		
188	Shreveport, La.	2,079,934	82,451	37,951		44,500	54,944	3,149	38,078	13,717
189	Columbia, S. C.	2,418,625	33,159	30,633		2,526	12,620	120		12,500
190	Austin, Tex.	2,923,608					63,883	383		63,500
191	Everett, Wash.	1,065,416	21,843	21,843			3,508	3,508		
192	Aurora, Ill.	1,978,878					20,793	2,393	18,400	
193	Williamsport, Pa.	1,227,108	39,238	29,238	10,000		7,023	7,023		
194	Joplin, Mo.	1,813,060					80,227	1,727	67,000	20,500
195	Waco, Tex.	3,580,001	586,132	386,132	200,000					
196	Orange, N. J.	2,454,261	292,788	29,038	263,750		27,968	10,968	14,000	3,000
197	Boise, Idaho.	1,338,839	3,208	3,208						
198	Lynchburg, Va.	3,094,531	467,803		450,000	17,803				
199	Colorado Springs, Colo.	6,742,468	4,899	4,899			6,453	1,453	2,000	3,000
200	Brookline, Mass.	6,806,948					26,024	2,111		33,913
201	Danville, Ill.	1,313,728								
202	Newport, Ky.	1,731,325	50,794	44,794	6,000					
203	Bellingham, Wash.	1,978,520	5,504	5,504			2,922	2,922		
204	La Crosse, Wis.	3,277,220	559,900		262,000	297,900	26,978	9,473	16,505	
205	Council Bluffs, Iowa.	2,903,490	38,181	38,181			8,748	1,748	7,000	
206	Norristown, Pa.	1,075,677	108,658	43,658	65,000		722	17	705	
207	Kenosha, Wis.	2,144,417	32,330	32,330			21,680	12,306	9,374	
208	Ord, Utah.	3,276,408	12,223	12,223						
209	Winston-Salem, N. C.	1,435,123	49,057	293	45,000	3,764				
210	Zanesville, Ohio.	2,239,739	138,868	18,588	116,476		20,976	3,576	15,000	1,500
211	Easton, Pa.	1,223,643	44,601	601	44,000	3,834	10,835	10,835		
212	Waltham, Mass.	3,176,994	441,502	32,502	113,000	296,000	47,013	3,013		44,000
213	Madison, Wis.	4,114,442	22,257		20,000	2,257	40,039	2,539	37,500	

* Value of ferry owned but not operated by the city.

GENERAL TABLES.

313

OF PUBLIC PROPERTIES AT CLOSE OF YEAR: 1916—Continued.

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

ASSETS IN INVESTMENT FUNDS, AND MISCELLANEOUS INVESTMENTS.					ASSETS IN PUBLIC TRUST FUNDS FOR NONMUNICIPAL USES AND IN PRIVATE TRUST FUNDS.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
\$1,400				\$1,400	\$3,658	\$658	\$3,000		\$385,639	\$3,442,067	136
14,374	\$2,374	\$12,000							119,096	2,238,000	137
4,626				4,626					339,805	2,350,883	138
									401,641	5,092,899	139
									173,424	1,938,598	140
									48,629	1,604,690	141
21,535			\$21,535						136,496	2,559,001	142
					102	102			150,123	2,221,400	143
50,535	535	19,000		31,000					56,861	3,968,591	144
									133,710	6,566,529	145
					740	740			188,696	1,431,031	146
					510	510			316,071	3,819,279	147
					25,836	25,836			175,653	3,199,244	148
									396,155	1,396,095	149
									180,968	818,500	150
622,200				622,200					178,679	3,673,328	151
					3,101	3,101			251,907	3,883,137	152
					46,760	6,799	39,961		134,622	3,681,387	153
									138,416	1,120,500	154
									178,945	1,407,365	155
									262,417	1,171,023	156
6,000				6,000					222,913	2,426,695	157
					156	156			222,245	854,995	158
									171,116	1,970,585	159
									255,634	2,980,424	160
					9,960		8,600	\$1,360	132,465	2,813,134	161
4,530				4,530					50,120	1,996,560	162
13,627	927			12,700	150	150			142,480	2,780,900	163
1,000,000			\$1,000,000		24,377	1,777	21,000	1,600	54,201	656,708	164
									94,734	1,968,337	165
18,000				18,000	32,074	4,074	500	27,500	95,244	2,637,633	166
14,000				14,000	25,000		7,000	18,000	42,293	3,220,025	167
									81,906	1,965,257	168
					102	102			133,865	2,682,940	169
									158,731	3,968,520	170
					40,938	6,488	33,900	550	92,996	3,342,494	171
455,026	21,819			433,207	6,065	6,065			44,782	1,605,132	172
									65,989	1,999,248	173
									106,638	3,458,273	174
									239,698	2,779,256	175
									351,846	1,927,182	176
					6,409	6,409			633,911	3,024,524	177
					84	84			35,774	1,598,287	178
6,177	177	1,000		5,000	51,171	446	38,546	12,179	173,769	3,602,362	179
									95,610	2,711,817	180
									326,134	1,789,900	181
					100	100			251,883	1,883,549	182
					10,820	10,820			51,133	2,076,779	183
					225	225			130,788	2,183,102	184
					2,951	2,951			797,292	2,727,145	185
					320	320			262,155	2,365,886	186
									236,312	2,131,257	187
									87,543	1,854,996	188
					579	579			323,117	2,049,150	189
									570,164	2,289,561	190
10,582	2,482	8,100							96,392	943,673	191
									117,058	1,830,445	192
25,000			25,000		222	222			78,188	1,102,659	193
									434,858	1,263,753	194
									39,168	2,954,701	195
23,942		23,942		16,655					86,959	2,022,604	196
18,225	1,670			155,744					29,366	1,288,040	197
155,744									5,589	2,465,395	198
1,000		1,000			64,185	1,285	62,900		62,847	6,603,084	199
					41,269	2,988		38,281	164,855	6,564,800	200
					2,486	2,486			217,315	1,096,413	201
					14,350	1,350	9,500	3,500	66,981	1,611,064	202
									107,780	1,847,964	203
32,725		25,000		7,725					212,603	2,446,014	204
					8,407	8,407			118,454	2,729,700	205
7,600		7,600							11,514	947,783	206
									573,457	1,816,950	207
22,846		22,846							42,913	3,198,423	208
40,000				40,000					1,953	1,344,113	209
					12,248	48	12,200		200,817	1,867,700	210
									12,307	1,155,900	211
					72,618	1,618	22,000	49,000	80,039	2,589,822	212
					14,346			14,346	59,485	3,978,315	213

FINANCIAL STATISTICS OF CITIES.

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.	Protection to person and property.			Conservation of health.	Sanitation.	Highways.	Charities, hospitals, and corrections.
				Police department.	Fire department.	Other protection.				
	Grand total.....	\$2,734,875,791	\$232,651,208	\$32,212,519	\$108,106,005	\$24,403,284	\$16,967,299	\$18,639,209	\$14,061,112	\$149,277,636
	Group I.....	1,666,186,307	134,164,725	16,883,277	32,387,064	19,717,062	12,454,924	6,669,863	5,294,654	100,382,515
	Group II.....	343,608,705	39,298,880	4,782,191	22,857,853	1,646,992	1,393,053	2,014,021	1,987,210	30,922,043
	Group III.....	377,692,096	32,867,082	5,537,062	25,795,052	1,724,136	1,808,072	6,133,885	3,616,153	11,493,156
	Group IV.....	220,409,237	15,932,080	3,196,969	16,737,713	863,557	861,593	2,371,648	1,688,822	3,153,262
	Group V.....	136,979,446	10,338,441	1,813,020	11,328,323	446,537	359,647	1,449,792	1,574,573	3,321,660

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$975,790,012	\$39,480,522	\$7,821,821	\$10,262,847	\$16,996,744	\$3,399,093	\$2,327,751	\$1,207,409	\$50,234,058
2	Chicago, Ill.....	162,187,144	18,882,642	1,845,471	3,737,697	1,267,900	7,609,056	1,929,271	116,445	4,524,728
3	Philadelphia, Pa.....	116,632,451	28,700,000	2,654,064	3,212,609	175,000	.....	.....	.....	9,449,622
4	St. Louis, Mo.....	50,695,146	6,676,000	658,617	1,857,389	365,500	21,000	165,400	120,200	4,924,630
5	Boston, Mass.....	130,256,600	10,172,600	1,217,900	3,122,300	204,100	.....	847,500	2,611,000	9,064,500
6	Cleveland, Ohio.....	65,885,602	9,954,380	621,862	1,707,014	380,000	363,404	549,905	300,727	3,461,036
7	Baltimore, Md.....	26,497,822	5,318,867	575,700	3,372,529	33,218	206,817	246,220	332,906	1,299,167
8	Pittsburgh, Pa.....	68,592,094	8,625,506	692,601	2,639,833	285,600	240,000	.....	232,715	6,360,507
9	Detroit, Mich.....	59,649,636	6,344,208	661,941	2,474,846	9,000	555,554	603,816	473,252	2,064,647

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. ¹	\$35,612,319	\$2,770,338	\$283,534	\$1,390,648	\$139,729	\$142	\$30,110	\$329,526	\$1,429,726
11	Buffalo, N. Y.....	32,795,077	2,889,132	611,948	1,650,832	97,565	408,202	309,013	648,188	1,446,180
12	San Francisco, Cal.....	84,121,000	11,175,000	1,680,000	9,330,000	385,000	100,000	314,000	200,000	5,667,000
13	Milwaukee, Wis.....	22,764,978	2,021,146	632,631	1,327,272	10,320	.....	174,248	106,494	4,236,288
14	Cincinnati, Ohio.....	35,995,866	2,676,189	413,550	2,150,230	144,600	.....	125,697	.....	7,640,476
15	Newark, N. J.....	38,633,676	4,961,760	542,297	1,428,274	.....	.....	247,540	130,000	5,761,829
16	New Orleans, La.....	17,778,704	3,138,900	161,000	1,295,000	.....	61,137	86,680	160,000	982,000
17	Washington, D. C.....	26,231,622	3,089,412	899,457	1,394,030	546,390	270,653	223,789	121,065	1,527,443
18	Minneapolis, Minn.....	24,775,047	3,584,893	125,409	1,214,676	315,826	200,938	215,830	137,635	1,550,939
19	Seattle, Wash.....	24,900,416	3,122,085	62,465	1,676,691	7,662	341,986	287,114	154,402	380,062

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$11,021,960	\$785,000	\$204,000	\$625,010	.....	\$15,000	\$150,000	\$64,223	\$328,373
21	Kansas City, Mo.....	28,307,357	526,500	164,902	542,278	.....	76,224	70,044	70,044	917,602
22	Portland, Oreg.....	13,279,697	635,020	509,680	1,196,210	\$1,446	9,518	382,742	13,026	.....
23	Indianapolis, Ind.....	12,089,201	723,500	114,000	1,019,760	1,400	.....	45,400	36,000	472,792
24	Denver, Colo.....	14,992,475	1,433,500	35,000	.....	.....	16,500	.....	80,000	980,000
25	Rochester, N. Y.....	11,735,041	531,755	222,738	1,107,390	2,426	20,198	2,170,954	21,925	36,532
26	Providence, R. I.....	12,101,774	1,061,849	435,680	1,110,049	1,035	405,698	.....	200,499	378,191
27	St. Paul, Minn.....	11,495,000	100,000	830,000	250,000	.....	.....	150,000	90,000	740,000
28	Louisville, Ky.....	11,658,448	850,000	111,118	711,553	.....	.....	98,377	31,030	2,084,774
29	Columbus, Ohio.....	7,184,848	124,815	92,854	779,823	13,975	.....	526,266	26,262	186,130
30	Oakland, Cal.....	17,225,421	2,843,658	49,723	757,187	403	8,000	2,133	22,985	25,847
31	Toledo, Ohio.....	9,390,847	446,500	74,200	680,000	.....	3,500	12,000	100,000	25,700
32	Atlanta, Ga.....	7,521,979	834,504	178,111	729,404	308,739	87,023	890,308	182,256	483,307
33	Birmingham, Ala.....	4,000,351	466,501	7,243	360,229	.....	.....	23,992	53,233	103,648
34	Omaha, Nebr. ²	9,284,941	559,630	92,258	825,499	.....	113,628	11,700	88,860	.....
35	Worcester, Mass.....	10,317,013	714,805	112,104	685,756	33,381	314,675	20,614	104,338	1,104,656
36	Richmond, Va.....	9,216,671	1,725,000	116,227	493,680	367,406	56,000	124,600	125,000	291,010
37	Syracuse, N. Y.....	7,803,964	832,417	58,172	679,000	.....	.....	36,783	156,134	261,185
38	New Haven, Conn.....	7,410,255	733,480	194,018	632,790	.....	5,250	4,845	67,698	291,175
39	Memphis, Tenn.....	10,660,555	49,375	497,584	814,077	.....	23,040	50,000	78,492	252,181
40	Scranton, Pa.....	4,828,790	314,975	71,752	279,041	60,000	.....	38,160	.....	29,614
41	Spokane, Wash.....	6,917,811	642,420	55,508	423,204	.....	99,563	162,601	42,685	.....
42	Paterson, N. J.....	5,446,908	586,600	114,363	396,291	.....	42,000	75,000	21,000	168,000
43	Fall River, Mass.....	5,766,747	491,150	180,400	493,294	.....	18,497	.....	55,861	267,345
44	Grand Rapids, Mich.....	5,867,384	452,000	142,034	475,428	5,000	65,958	17,000	18,960	.....
45	Dayton, Ohio.....	4,800,008	211,186	57,694	545,773	.....	12,728	55,062	74,939	2,048
46	Dallas, Tex.....	7,985,099	864,978	158,533	673,808	4,861	.....	73,907	141,572	234,678
47	San Antonio, Tex.....	4,943,420	407,167	12,388	370,295	175,000	.....	88,400	23,000	129,800
48	Bridgeport, Conn.....	6,266,909	403,170	16,117	545,616	1,000	12,037	.....	87,100	.....
49	Nashville, Tenn.....	4,090,333	90,177	58,913	367,495	4,626	5,075	47,528	119,506	225,687
50	New Bedford, Mass.....	6,135,882	583,926	83,654	432,081	2,280	44,575	.....	176,700	202,500
51	Salt Lake City, Utah.....	6,012,261	652,026	124,332	244,175	1,451	.....	46,755	130,641	15,388
52	Lowell, Mass.....	4,936,112	521,020	144,640	532,607	18,700	17,000	49,000	276,577	248,656
53	Cambridge, Mass.....	10,340,539	635,135	37,518	363,591	69,665	72,800	81,150	270,530	123,250
54	Trenton, N. J.....	4,538,920	803,448	137,572	317,224	83,804	92,136	13,966	44,247	36,010
55	Hartford, Conn.....	11,781,066	2,726,150	150,918	618,960	.....	128,429	96,589	358,070	.....
56	Houston, Tex.....	6,644,289	1,506,100	12,248	390,185	102,565	20,507	311,632	66,934	196,320
57	Tacoma, Wash.....	6,026,547	227,227	33,004	449,251	11,493	20,844	8,288	66,058	.....
58	Reading, Pa.....	3,023,275	32,000	20,000	358,025	.....	2,900	61,600	27,500	.....
59	Youngstown, Ohio.....	5,455,522	476,674	53,490	366,898	56,550	3,000	19,396	17,548	.....
60	Camden, N. J.....	2,838,099	152,264	44,225	325,000	37,550	75,000	.....	98,150	5,500
61	Albany, N. Y.....	5,531,906	577,545	138,027	592,416	.....	.....	141,000	.....	43,060
62	Springfield, Mass.....	11,959,177	1,679,800	237,025	874,250	22,254	48,200	37,750	52,386	130,777
63	Lynn, Mass.....	5,832,594	569,235	83,907	510,289	96,626	.....	14,847	90,555	123,262

¹ Data included for county are for fiscal year ending June 30, 1915.² Value of North Birmingham water and electric light system.

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1916.

assigned to each, see page 19. For a text discussion of this table, see page 104.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Schools.	Libraries.	Recreation.	Miscellaneous and general.		Total.	Water supply systems.	Electric light and power systems and gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	
\$750,074,115	\$92,104,522	\$1,263,279,577	\$33,199,005	\$23,299,418	\$1,554,928,597	\$1,140,118,624	\$37,068,333	\$27,098,597	\$230,671,521	\$16,093,459	\$103,848,063	
322,479,977	52,527,819	941,464,457	11,759,970	19,565,766	923,928,479	620,283,605	7,284,289	18,211,945	199,155,045	7,535,033	73,458,562	
102,603,707	9,171,745	121,828,930	5,112,075	406,669	197,153,913	150,883,515	10,626,793	4,736,693	18,367,607	83,992	12,455,053	
154,728,319	14,596,116	110,722,942	8,670,121	2,039,437	228,688,494	195,134,692	8,703,977	3,204,826	6,645,802	3,089,233	11,909,964	
97,036,462	8,281,436	66,031,492	5,294,498	403,998	122,989,431	103,582,539	6,790,568	1,661,132	5,569,345	3,407,424	1,978,423	
73,225,650	7,527,406	23,232,056	2,362,341	854,548	82,168,280	70,234,273	3,692,706	1,284,001	933,462	1,977,777	4,046,061	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$127,862,114	\$25,065,607	\$681,906,046	\$226,000	\$8,413,507	\$598,440,375	\$352,616,438	\$6,658,353	\$172,759,959	\$66,405,625	1
61,453,740	2,922,950	57,391,433	432,811	6,155,489	61,260,819	57,368,889	\$3,868,382	23,548		2
34,313,098	2,493,229	32,096,959	3,537,070		83,783,553	67,836,654		132,000	15,143,972	3
18,103,221	2,416,840	15,178,299	78,650		41,268,450	40,000,000		980,450	288,000	4
25,240,100	6,101,300	69,611,600	2,164,200	57,800	30,494,100	19,513,500		2,781,700	537,000	5
14,863,586	1,585,515	29,114,766	2,983,307	628	25,482,059	20,304,105	3,415,907	1,278,714	483,333	6
7,760,820		7,317,728	33,850		33,353,478	15,763,364		1,045,590	5,895,114	7
19,626,014	9,315,294	18,553,412	2,020,312	663,995	36,170,411	30,563,360		2,950,651	1,531,000	8
13,257,284	2,627,084	30,294,214	283,770	4,404,347	13,676,234	13,317,295		357,939		9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$10,400,898	\$645,357	\$10,888,374	\$1,303,937	\$53,078	\$44,262,507	\$36,632,125	\$4,813,763	\$4,383	\$2,808,236	\$4,000	10
11,082,122	215,280	12,846,350	580,265		17,844,670	16,410,286		1,026,648	10,950		11
13,100,000	1,180,000	40,850,000	440,000		10,000,000	2,500,000					12
6,750,678	971,600	6,371,451	233,050	128,500	8,413,001	5,297,347		110,000	5,654		13
13,539,989	1,329,235	7,393,354	332,646	60,000	20,192,989	17,929,387	22,997	625,857	1,500,015		14
10,348,675	997,854	14,076,998	138,349		22,909,531	19,510,329		1,131,679	44,800		15
3,614,763	610,600	7,461,450	207,154	133,000	21,521,570	9,460,000		1,611,800	9,063,970		16
12,156,717	1,115,363	4,745,660	701,013		18,407,008	18,082,571		308,443	14,992		17
8,361,045	932,608	8,000,370	134,783	26,445	10,165,592	10,164,995		597			18
7,248,800	1,173,948	9,494,923	950,278	14,646	23,437,047	11,896,465	5,790,063	16,286	4,934,242		19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$6,259,122	\$450,092	\$1,141,140	\$1,000,000		\$12,916,745	\$12,535,097		\$381,648			20
10,442,564	325,000	15,228,443	13,600	\$58,503	9,919,229	9,304,229		\$545,000	70,000		21
6,514,362		3,989,930	27,763	976	17,498,551	14,371,753		16,576	2,768,432	\$343,788	22
5,592,317	948,532	3,037,500	70,000	15,000	1,070,640			570,640		500,000	23
4,494,975	593,000	6,685,000	102,500	45,000	1,182,000	435,000		60,000		687,000	24
4,112,113	48,904	3,393,566	68,542	43,821	10,496,773	9,781,701		133,043		\$389,749	25
3,982,391		3,032,022	866,560		5,564,054	5,014,279		190		549,585	26
4,375,000	1,060,000	2,515,000	615,000	75,000	8,575,000	8,000,000		150,000		425,000	27
3,089,426	1,560,138	3,006,266	115,766		9,599,199	8,980,913			573,286	45,000	28
4,641,852	227,886	1,519,024	46,461		7,634,736	6,523,057	\$045,638	166,041			29
6,294,388	274,270	6,605,648	341,479		8,516,305	500			421,612	8,094,193	30
5,100,000	412,000	2,521,947	15,000	320,000	3,849,300	3,400,000		227,300	12,000	120,000	31
1,868,394	564,836	1,414,297	11,800		7,002,785	6,913,908		1,000		87,877	32
1,588,791	80,701	1,130,741	185,272		87,199	87,199					33
3,662,571	432,516	3,044,669	753,630		7,242,376	7,092,376				150,000	34
4,770,434	436,935	1,833,768	185,657		7,125,856	7,087,306		1,900		36,650	35
2,883,148		2,330,345	704,355	642,498	8,957,000	4,506,000	3,650,000	343,000	115,000	269,000	36
3,241,300	311,550	2,175,973	51,450		5,292,374	5,234,666		57,709		74,000	37
3,632,298	513,660	1,156,761	158,280		12,000				12,000		38
1,981,252	360,000	6,459,554	100,000		4,246,093	3,532,437		213,656	100,000	400,000	39
3,335,000	293,000	255,000	152,248		4,865,739	4,865,739					40
3,614,383	320,661	1,459,277	97,501	33,150	26,800	5,000				16,800	41
3,146,284	315,000	555,270	19,100		3,305,728	3,160,900		17,000		30,328	42
2,854,000	400,000	951,500	61,200		2,948,183	2,638,615		163,995	97,500	145,576	43
2,916,979	525,877	1,248,118		(*)	2,669,670	2,809,082		40,608			44
2,812,880	246,000	714,451	66,217		5,688,584	5,688,584				20,000	45
2,648,878	336,585	2,846,701	59,630	32,500	241,084			151,000		90,084	46
1,378,155	119,169	2,180,416			55,000				55,000		47
3,171,428	800,000	1,730,037			6,018,546	5,831,634		27,668	120,000	29,244	48
1,521,339	299,225	1,200,762	180,000	639,589							49
2,969,779	561,106	865,391	193,500		3,801,823	3,394,903		64,025	342,895		50
3,363,353	343,398	726,495	363,647		7,287,944	7,218,624			68,320		51
2,134,977	320,850	631,375	40,710		2,229,775	2,170,000		775		59,000	52
2,604,407	332,100	5,733,093	27,000		6,804,682	6,700,282		800		103,600	53
1,899,362	255,800	854,476	875		976,750	975,550				1,200	54
4,993,314		2,182,136	526,500		5,696,210	5,507,032		475	75,000	113,703	55
2,437,965	88,830	1,472,090	28,933		2,645,826	1,496,464			829,159	520,203	56
3,180,866	198,045	1,675,135	161,236		10,554,801	5,987,122	4,108,339	1,200	458,140		57
1,721,350	205,000				4,248,000	4,248,000					58
2,130,000		2,319,488	12,500		3,454,400	3,344,150		110,250			59
1,262,555	125,450	522,500	189,905	27,000	2,961,750	2,700,000			200,000	61,750	60
2,405,712		4,474,796	209,050		4,553,478	4,068,476		200,000	285,000		61
4,975,518		3,552,513	348,704	106,400	6,258,487	5,384,987				873,500	62
2,683,083	392,000	750,250	518,550		4,207,019	4,079,146				127,873	63

* Valuations for South Omaha not included.

* Value of municipal lighting system included with that of water supply system.

FINANCIAL STATISTICS OF CITIES.

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.	Protection to person and property.			Conservation of health.	Sanitation.	Highways.	Charities, hospitals, and corrections.	
				Police department.	Fire department.	Other protection.					
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
64	Des Moines, Iowa.....	\$7,558,941	\$456,000	\$36,000	\$493,591	.....	\$25,000	.....	\$23,000	.....	.....
65	Fort Worth, Tex.....	3,545,349	327,612	50,292	494,855	.....	.....	.....	\$2,400	13,125	\$47,250
66	Lawrence, Mass.....	2,798,000	110,500	103,600	318,925	\$5,000	43,500	12,000	20,000	99,500	.....
67	Kansas City, Kans.....	3,374,147	215,804	9,960	200,613	45,200	6,396	9,980	40,615	17,316	.....
68	Yonkers, N. Y.....	5,693,935	505,385	154,612	357,000	.....	189,500	88,500	22,000	.....	.....
69	Schenectady, N. Y.....	3,786,512	124,239	12,800	349,500	.....	22,274	392,272	6,500	.....	.....
70	Wilmington, Del.....	3,957,732	850,243	8,000	2,225	45,000	.....	.....	10,795	.....	.....
71	Duluth, Minn.....	6,028,173	105,116	94,105	280,796	55,050	29,557	28,311	53,209	33,495	.....
72	Oklahoma City, Okla.....	4,238,883	110,325	86,067	347,703	.....	1,000	35,238	44,421	98,547	.....
73	Norfolk, Va.....	3,245,426	156,336	80,401	213,282	85,912	19,613	155,440	11,307	204,464	.....
74	Elizabeth, N. J.....	2,324,224	182,000	32,480	333,069	.....	40,000	.....	21,225	44,000	.....
75	Somerville, Mass.....	4,338,527	102,783	72,000	501,700	36,610	1,500	15,500	53,400	102,400	.....
76	Waterbury, Conn.....	6,009,969	1,182,527	43,531	326,340	.....	4,052	5,000	46,841	403,132	.....
77	St. Joseph, Mo.....	3,284,200	143,000	94,000	223,000	15,000	.....	.....	22,500	.....	.....
78	Utica, N. Y.....	3,590,413	273,283	46,414	369,819	.....	.....	11,112	45,334	115,152	.....
79	Akron, Ohio.....	3,984,893	10,500	95,000	352,000	.....	.....	.....	50,000	.....	.....
80	Troy, N. Y.....	3,254,906	358,668	108,500	454,478	.....	8,180	211,800	23,800	.....	.....
81	Manchester, N. H.....	4,125,537	262,950	96,670	428,203	17,040	500	.....	43,287	129,325	.....
82	Hoboken, N. J.....	3,837,009	476,979	52,628	304,635	10,077	.....	.....	25,538	.....	.....
83	Wilkes-Barre, Pa.....	6,407,483	182,524	83,941	311,685	33,840	.....	25,000	2,400	.....	.....
84	Fort Wayne, Ind.....	3,028,915	117,000	11,000	219,250	.....	500	13,800	10,750	.....	.....
85	Erie, Pa.....	3,151,733	184,628	12,619	270,757	453	31,382	58,851	7,621	.....	.....
86	Jacksonville, Fla.....	3,482,742	533,246	192,443	347,677	.....	7,430	100,547	44,176	89,645	.....
87	Evansville, Ind.....	2,355,900	113,000	85,000	192,500	.....	10,100	25,000	21,000	.....	.....
88	East St. Louis, Ill.....	2,297,179	145,980	40,718	138,016	.....	20,186	52,500	.....	.....	.....
89	Harrisburg, Pa.....	2,778,720	3,725	2,285	168,685	15,100	5,000	.....	4,025	.....	.....
90	Peoria, Ill.....	3,658,000	266,000	28,700	224,900	44,000	44,000	.....	17,000	58,000	.....
91	Passaic, N. J.....	2,539,418	211,141	13,765	211,847	500	37,555	.....	11,500	9,942	.....
92	Savannah, Ga.....	6,324,850	379,942	116,037	288,517	14,460	15,992	126,564	49,980	.....	.....
93	Bayonne, N. J.....	3,113,863	185,412	147,739	153,498	28,070	.....	6,100	16,091	.....	.....
94	Wichita, Kans.....	1,768,395	146,184	3,692	138,160	.....	.....	.....	3,664	.....	.....
95	South Bend, Ind.....	2,621,230	107,570	10,942	156,120	41,513	1,900	8,000	3,557	.....	.....
96	Johnstown, Pa.....	3,417,025	172,500	3,350	208,650	.....	10,000	.....	13,775	.....	.....
97	Brookton, Mass.....	2,400,815	385,500	68,650	198,150	2,340	1,300	.....	40,075	81,025	.....
98	Sacramento, Cal.....	6,965,933	402,941	9,098	245,187	76,230	.....	208,577	65,997	2,611	.....
99	Terre Haute, Ind.....	2,128,174	37,859	8,090	201,330	.....	.....	25,000	3,200	.....	.....
100	Holyoke, Mass.....	2,460,308	1,000,820	6,000	416,581	.....	37,446	.....	20,000	67,150	.....
101	Portland, Me.....	3,684,750	1,025,000	113,300	140,000	35,000	.....	.....	22,450	196,000	.....
102	Allentown, Pa.....	2,259,259	112,000	12,671	293,268	.....	.....	17,000	5,000	.....	.....
103	El Paso, Tex.....	3,653,349	63,272	63,473	172,124	3,293	15,344	170,674	14,037	18,254	.....
104	Charleston, S. C.....	1,923,760	112,500	127,525	174,585	.....	.....	.....	18,000	310,000	.....
105	Springfield, Ill.....	2,363,047	113,450	81,622	181,266	14,993	3,353	8,300	2,480	.....	.....
106	Canton, Ohio.....	2,425,667	200,317	3,677	152,446	.....	.....	.....	46,981	3,000	.....
107	Chattanooga, Tenn.....	2,891,067	365,000	32,155	364,550	56,000	15,900	.....	22,332	78,000	.....
108	Pawtucket, R. I.....	2,476,889	79,101	89,562	226,646	.....	.....	21,434	29,106	19,254	.....
109	Altoona, Pa.....	1,919,000	52,000	8,500	123,500	.....	.....	235,000	15,000	.....	.....
110	Covington, Ky.....	1,689,328	213,800	3,081	162,700	.....	23,700	13,600	21,000	33,500	.....
111	Mobile, Ala.....	2,431,800	275,000	127,800	257,500	20,000	5,000	.....	25,000	180,000	.....
112	Berkeley, Cal.....	2,153,513	189,000	10,000	188,670	3,200	.....	80,000	19,365	.....	.....
113	Sioux City, Iowa.....	2,649,009	140,800	50,000	167,800	500	.....	15,000	45,000	.....	.....
114	Atlantic City, N. J.....	4,160,224	325,000	25,000	472,000	78,924	11,500	20,000	100,800	.....	.....
115	Saginaw, Mich.....	1,952,379	194,987	24,600	143,183	.....	24,526	.....	20,000	.....	.....
116	Little Rock, Ark.....	2,147,060	260,276	8,090	181,336	151	9,152	7,648	8,608	25,570	.....
117	Rockford, Ill.....	2,750,859	114,296	15,962	168,121	.....	28,075	.....	62,281	.....	.....
118	Binghamton, N. Y.....	1,871,785	135,000	6,500	210,000	.....	.....	.....	14,350	149,700	.....
119	Fueblo, Colo.....	1,720,247	87,577	3,072	87,288	.....	.....	.....	20,143	.....	.....
120	New Britain, Conn.....	2,313,071	280,250	40,260	139,764	.....	.....	1,500	11,310	73,836	.....
121	Flint, Mich.....	1,476,947	210,669	6,315	89,940	901	7,600	.....	17,129	154,007	.....
122	Tampa, Fla.....	4,627,237	443,718	20,370	161,242	24,000	.....	80,500	69,500	75,374	.....
123	San Diego, Cal.....	16,525,836	116,370	85,000	354,030	.....	41,785	16,000	60,107	.....	.....
124	Springfield, Ohio.....	2,050,943	208,000	36,300	205,300	.....	.....	.....	16,230	174,113	.....
125	York, Pa.....	1,852,364	29,975	2,500	200,190	60,200	4,250	2,500	5,800	.....	.....
126	Lancaster, Pa.....	1,337,000	52,000	20,000	108,500	.....	.....	25,000	11,000	.....	.....
127	Malden, Mass.....	2,240,388	52,500	48,575	165,500	.....	57,550	.....	36,475	42,300	.....
GROUP V.—CITIES HAVING A POPULATION OF 20,000 TO 50,000 IN 1916.											
128	Augusta, Ga.....	\$1,514,620	\$22,718	\$5,727	\$180,800	\$45,500	\$3,000	.....	\$41,650	\$516,800	.....
129	Davenport, Iowa.....	2,901,631	166,000	43,600	150,200	39,343	.....	.....	15,688	.....	.....
130	Topeka, Kans.....	1,711,990	115,630	10,435	133,858	.....	12,275	322,374	.....	.....	.....
131	Salem, Mass.....	2,159,771	141,000	92,365	157,775	93,670	8,000	1,114	41,047	104,800	.....
132	Haverhill, Mass.....	2,522,908	168,828	17,454	249,288	6,794	83,368	2,967	39,612	122,957	.....
133	Kalamazoo, Mich.....	1,615,426	78,500	35,500	94,750	.....	39,967	.....	5,000	.....	.....
134	Bay City, Mich.....	1,795,413	229,786	2,657	169,097	725	8,678	.....	12,000	.....	.....
135	McKeesport, Pa.....	1,526,736	6,500	70,300	65,185	20,000	.....	18,000	15,000	.....	.....

GENERAL TABLES.

317

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 104.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Schools.	Libraries.	Recreation.	Miscellaneous and general.		Total.	Water supply systems.	Electric light and power systems and gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

\$4,698,400	\$585,450	\$1,211,500			\$386,000			\$139,000		\$247,000		64
1,613,211	240,168	749,536	\$6,900	\$78,941	2,209,587	\$2,209,587						65
1,300,300	112,000	586,175	86,500		1,686,900	1,569,900				117,000		66
1,771,651	97,985	956,549	2,048		3,272,110	2,410,445	\$861,665					67
3,138,183	110,000	1,058,500	70,225		4,055,336	3,876,336		4,000	\$175,000			68
2,077,543		771,384	30,000		3,074,928	2,957,638		117,288				69
1,196,607		1,842,362	2,500		3,419,877	3,355,077		10,000	54,800			70
3,337,040	245,005	1,684,154	82,335		4,409,411	3,272,432	1,134,279	2,700				71
2,443,548	102,215	939,789	30,030		1,455,997	1,455,689		308				72
1,303,171	93,000	848,900	73,600		3,295,127	2,837,589		358,260		99,278		73
1,240,450	151,200	215,600	54,200	10,000	90,200			200	90,000			74
1,870,900	205,000	1,286,900	89,834		989,637	989,637						75
1,840,081		2,049,860	114,005		3,172,090	3,172,090						76
2,000,000	295,000	450,000	21,700	102,000	70,000			70,000				77
1,840,583	388,968	487,268	12,480		140,712					\$140,712		78
2,483,600	133,000	679,600	181,100		5,245,600	5,200,000		45,000				79
1,698,493		419,000	2,200		3,281,826	3,138,826		40,000	40,000			80
1,080,447	445,000	1,476,503	145,610		3,125,818	2,429,333		1,300		63,000		81
1,826,289	145,132	985,811			624,696	359,696				265,000		82
1,757,183		2,696,810	314,100		128,000					128,000		83
1,757,615	199,000	700,000			2,491,550	1,725,000	707,550	60,000				84
1,886,828	159,000	538,896	800	11,000	3,755,397	3,641,127		600	1,368		112,302	85
537,733	134,467	1,545,178			4,394,450	1,360,596	2,173,864		850,990			86
1,435,200	59,000	395,000	20,100		2,119,000	1,700,000		29,000	130,000	260,000		87
1,158,125	88,654	653,000			350			350				88
1,575,000		1,005,000		21,045	2,498,450	2,498,450						89
1,955,600	216,400	793,400			259,000			11,000	178,000		72,000	90
1,467,883	128,274	435,164	11,847									91
1,000,000	15,193	4,188,448	129,717		1,300,325	784,660		275,000	65,077	175,588		92
2,235,174	170,791	170,988			637,503	585,285			52,218			93
929,150	83,500	458,355	5,790		215,772			500			215,272	94
1,611,642	118,669	556,097	5,220		1,030,297	1,937,435				1,862		95
1,510,000		1,465,000	33,750		150			150				96
1,311,450	199,300	85,025	18,000		2,320,000	2,296,000				24,000		97
2,120,429	109,330	3,103,846	441,787		1,687,344	1,629,838			47,200	10,306		98
1,444,468	158,315	245,912	4,000		133,495					133,495		99
1,441,906		418,905	47,500		3,341,445	1,428,235	1,913,210					100
1,260,000	134,000	759,000			6,288,544	6,078,044		500		150,000	60,000	101
1,420,120		399,000			1,484,678	1,484,678						102
911,058	64,146	2,001,866	155,808		1,707,660	1,707,660						103
556,048		566,954	58,150		146,500			20,000	12,000		114,500	104
1,232,150	180,883	534,000	10,550	83,443	1,241,418	981,042		376		260,000		105
1,556,500	72,500	390,346			1,491,847	1,211,396					280,451	106
763,000	166,500	964,965	62,665		636,700			74,000	332,000	100,000	130,700	107
1,076,782	350,361	515,173	70,470		2,873,699	2,846,425				27,274		108
1,832,000		41,000	112,000		2,123,505	2,123,505						109
608,847	122,600	435,500	1,000		4,070,200	4,009,200		25,000			88,000	110
525,000		1,001,500	15,000	8,000	3,257,400	1,862,400		50,000	2,000,000	45,000		111
1,393,200	161,500	74,590	38,988		106,650				106,650			112
1,499,603	195,000	286,906	249,000		1,610,500	1,600,000		500		10,000		113
1,848,000	125,000	1,154,000			2,224,347	2,224,347						114
1,245,246	76,337	223,500			1,489,103	1,121,608		12,500		250,000	108,000	115
1,061,847	150,379	872,753	61,150	83,699	53,000					48,000	5,000	116
1,540,000	155,000	607,225	29,899		958,508	937,808		20,700				117
1,172,860	125,000	43,700	15,175		1,748,320	1,676,000		1,000		60,000	21,320	118
1,044,242	131,500	347,079	19,346		1,778,538	1,771,802		1,000		3,736		119
1,277,016		489,135			3,047,360	2,800,910				81,150	165,800	120
802,400		185,000	2,988	5,870	865,846	833,046		32,200				121
676,943	55,000	3,000,590			37,042				27,042	10,000		122
1,847,447	300,000	11,413,164	2,291,933		7,909,402	5,846,636			1,400,000	145,000	517,866	123
1,169,600	116,400	125,000			1,433,648	1,308,498		125,150				124
1,183,584	13,000	335,165	6,200		2,145,000	2,010,000						125
1,045,500		75,000			1,034,338	1,026,138				7,550		126
1,123,000	327,314	331,474	55,700					650				127

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$515,000		\$149,300	\$34,125		\$3,663,393	\$1,500,000		\$19,393	\$29,000	\$2,115,000	128
1,305,000	\$180,000	1,007,500	4,300		195,000				25,000	170,000	129
1,037,418	85,000	290,000		\$117,417	962,118	961,618		\$500			130
1,102,700	177,500	230,300	14,500		2,390,097	2,204,097		57,000	129,000		131
1,109,719	220,847	501,054			1,719,480	1,713,880		3,200	2,400		132
1,017,640	152,519	168,950	22,600	197,000	893,300	823,000		300	70,000		133
686,870	90,600	600,000			1,306,250	1,061,000	\$228,000	2,250	9,000		134
1,054,065	109,388	27,740	140,560		1,538,000	1,538,000					135

FINANCIAL STATISTICS OF CITIES.

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.	Protection to person and property.			Conservation of health.	Sanitation.	Highways.	Charities, hospitals, and corrections.
				Police department.	Fire department.	Other protection.				
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.										
136	Lincoln, Nebr.	\$2,183,500	\$85,000	\$9,000	\$87,000		\$7,000		\$7,000	
137	Racine, Wis.	2,154,962	98,428	15,220	145,073	\$16,000	8,374	\$32,295	12,950	
138	Macon, Ga.	1,298,883	100,000	10,000	185,000				35,000	\$78,708
139	Pasadena, Cal.	2,420,525	112,500	3,600	198,000		4,000	53,500	11,500	600
140	Superior, Wis.	1,783,598	169,212	11,140	171,069	150	4,670	150	14,682	
141	Huntington, W. Va.	1,545,590	802,000	18,750	72,200			16,800	8,900	
142	Chelsea, Mass.	1,995,400	249,000	76,000	123,950		2,250	1,500		
143	Woonsocket, R. I.	1,103,050	212,700	33,100	111,800				26,250	22,250
144	Wheeling, W. Va.	1,753,948	129,310	8,094	188,318		2,500	47,828	21,733	5,500
145	Newton, Mass.	3,266,614	71,500	92,000	291,700				139,464	84,700
146	Butte, Mont.	1,431,031	99,000	14,000	119,500	19,120		42,250	32,700	700
147	Montgomery, Ala.	1,541,467	170,500	64,331	195,426		19,394	56,811		
148	Muskogee, Okla.	1,942,244	30,500	6,000	108,000		400	35,000	8,500	141,500
149	Roanoke, Va.	1,329,511	375,333	12,832	166,410			41,000	18,840	52,949
150	West Hoboken, N. J.	817,700	24,300		65,100				800	
151	Galveston, Tex.	1,709,984	205,000	78,000	290,035	18,000		15,000		
152	East Orange, N. J.	2,290,198	49,041	43,741	171,473					
153	Fitchburg, Mass.	2,241,686	122,911	65,778	171,963	4,500	2,670		45,856	633,564
154	Chester, Pa.	1,077,500	78,500	1,000	43,900				1,000	
155	New Castle, Pa.	1,342,265	92,800	4,049	76,671		1,000	11,700	7,500	15,000
156	Springfield, Mo.	1,158,823	5,000	3,050	143,500		1,300	90,000	5,000	32,000
157	Perth Amboy, N. J.	1,072,394	40,000	12,606	97,644					16,000
158	Lexington, Ky.	804,995	5,265	19,761	74,650		14,715	18,678	17,936	36,892
159	Dubuque, Iowa	1,283,000	23,000	13,000	182,200	2,000			23,800	
160	Hamilton, Ohio	1,360,703	56,500	5,500	149,563			2,000	2,500	
161	Lansing, Mich.	1,585,525	240,000	7,243	118,646				10,000	
162	Charlotte, N. C.	896,860	208,610	3,000	60,000		1,500	20,000	18,000	
163	Decatur, Ill.	1,635,900	300	1,900	67,000				6,000	
164	Portsmouth, Va.	496,333	115,000	5,490	84,318	5,000		21,500	2,300	25,000
165	Everett, Mass.	1,544,173	10,799	40,065	126,036	858	15,385		56,110	18,249
166	Knoxville, Tenn.	979,154	20,000	1,500	215,572		917	4,000	21,135	102,500
167	Elmira, N. Y.	1,416,025	208,700	5,000	132,325				9,000	
168	San Jose, Cal.	1,965,257	195,000	9,500	208,605			40,500	39,200	
169	Joliet, Ill.	2,260,009	9,748	36,561	81,176	29,720	1,200	16,000	8,673	
170	Pittsfield, Mass.	1,725,120	135,600	26,135	138,000				28,000	46,400
171	Quincy, Mass.	1,802,994	109,700	35,224	148,610		3,000	750	20,600	37,500
172	Auburn, N. Y.	882,102	59,225	5,741	115,700				23,723	34,200
173	Quincy, Ill.	1,925,072	63,398	4,270	128,088				5,275	15,770
174	Cedar Rapids, Iowa	2,393,043	151,500	23,000	85,254		5,400		16,000	200
175	Mount Vernon, N. Y.	2,779,255	209,000	119,831	239,692			210,500	10,000	
176	New Rochelle, N. Y.	1,918,182	96,100	76,445	251,950		8,005	47,000	16,500	
177	Niagara Falls, N. Y.	1,287,672	101,443	8,331	230,096	1,230	5,000		44,687	
178	Amsterdam, N. Y.	541,937	16,950	3,450	108,435		10,200	7,900	6,800	
179	Taunton, Mass.	1,616,601	135,000	40,800	219,500	20,800	1,450	9,663	11,058	67,500
180	Jamestown, N. Y.	1,182,999	82,000	4,200	82,100		5,349		11,000	125,000
181	Lorain, Ohio	1,119,400	35,000	23,200	160,300		3,000		12,000	
182	Oshkosh, Wis.	1,315,044	69,535	10,174	100,000	24,059		2,600	16,417	
183	Jackson, Mich.	1,411,019	7,782	22,700	140,750		3,914		20,403	64,845
184	Lima, Ohio	1,072,935	67,000	21,141	69,144		5,300			
185	Stockton, Cal.	2,369,467	8,000	2,783	275,750				7,500	80,000
186	Waterloo, Iowa	1,640,737	90,000	7,500	88,300				5,160	
187	Fresno, Cal.	2,031,257	130,000	2,500	183,000	15,000		50,000	18,500	500
188	Shreveport, La.	1,416,996	134,374	6,118	175,283		5,000	4,258	32,125	
189	Columbia, S. C.	1,047,650	176,000	65,400	160,000		20,000		35,000	8,000
190	Austin, Tex.	1,036,230	65,000	1,280	133,000			5,500	10,973	80,000
191	Everett, Wash.	881,133	28,539	6,912	70,355				14,681	
192	Aurora, Ill.	1,240,945	80,000	22,945	86,700	10,000		15,000	3,200	
193	Williamsport, Pa.	1,102,659	108,000	3,075	107,185		6,500		10,010	86,000
194	Joplin, Mo.	1,101,453	54,320	12,850	59,300		1,250		11,800	15,117
195	Waco, Tex.	1,825,778	388,729	3,000	195,772				20,000	6,500
196	Orange, N. J.	991,399	55,000		83,876					40,000
197	Boise, Idaho	1,215,040	154,122	2,650	128,425	200	4,200		36,900	
198	Lynchburg, Va.	925,881	27,500	8,808	73,748			22,500	25,000	92,000
199	Colorado Springs, Colo.	3,252,736	203,544	6,950	65,250	19,700	3,025	1,735	31,600	
200	Brookline, Mass.	5,345,075	265,400	123,500	219,900	30,000	8,000		162,000	116,375
201	Danville, Ill.	1,090,413	36,000	3,500	110,400				1,000	
202	Newport, Ky.	694,027	53,408		26,037				10,000	45,200
203	Bellingham, Wash.	1,011,218	81,210	405	82,466				5,780	
204	La Crosse, Wis.	1,200,017	79,950	4,200	105,400				12,585	
205	Council Bluffs, Iowa	1,698,500	27,500	31,000	161,000		7,500		6,000	
206	Norristown, Pa.	896,830	100,000	250	30,000			1,800	4,430	
207	Kenosha, Wis.	1,016,950	95,500	4,500	62,150	20,500			2,500	14,050
208	Ord, Utah	2,176,800	1,261,000	1,500	107,000			300	13,000	
209	Winston-Salem, N. C.	763,340	112,000	725	79,350			67,968	10,000	100,000
210	Zanesville, Ohio	945,600	5,000	6,500	75,000		2,500	20,000	10,000	25,000
211	Easton, Pa.	1,137,900	28,000	500	46,100		3,000	15,000	5,000	
212	Waltham, Mass.	1,647,960	26,391	41,751	110,352		4,919	6,401	46,918	78,737
213	Madison, Wis.	2,964,788	97,302	18,638	139,829	3,668	10,572	350,000	17,122	182,100

GENERAL TABLES.

319

EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 104.]

LAND, BUILDINGS, AND EQUIPMENT OF GENERAL DEPARTMENTS—continued.				Land, buildings, and equipment of municipal service enterprises.	LAND, BUILDINGS, AND EQUIPMENT OF PUBLIC SERVICE ENTERPRISES.							City number.
Schools.	Libraries.	Recreation.	Miscellaneous and general.		Total.	Water supply systems.	Electric light and power systems and gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.	

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.

\$1,608,000	\$168,500	\$212,000			\$1,288,567	\$1,065,728	\$165,839	\$27,000				136
1,094,465	133,482	598,675			83,038			5,000	\$6,000	\$72,038		137
437,178		405,000	\$48,000		1,052,000	992,000				60,000		138
1,379,791	101,000	500,284	55,750		2,672,374	1,360,764	638,620				\$683,000	139
1,052,872	75,218	145,770	138,665		155,000				155,000			140
929,200	88,000	109,740			59,100			29,100	5,000	25,000		141
1,036,000	66,000	239,400	101,300		563,601	563,601						142
640,400	20,000	24,500	12,050		1,118,350	1,118,350						143
1,041,065	108,500	29,500	171,600	\$52,140	2,182,503	1,232,480	533,523	368,500	25,000	3,000		144
2,039,350	116,500	324,000	107,400	17,000	3,312,915	3,306,390		225		6,300		145
781,582	311,854	3,100	7,125									146
445,516	94,500	334,650	157,309		2,277,812	2,067,687		112,125	94,000	4,000		147
840,344	80,000	682,000	10,000		1,257,000	1,232,000				25,000		148
387,221		236,926	38,000		66,584			51,584		15,000		149
632,200	54,300	40,000			800			800				150
746,000		257,949		82,500	1,880,844	1,855,844				25,000		151
1,652,307	208,133	115,750	51,753		1,592,939	1,592,939						152
770,588	157,468	272,378	3,910		1,389,701	1,382,076				7,625		153
852,100		101,000			43,000				43,000			154
1,104,350	3,695	13,000	12,500		65,100			100			65,000	155
669,273	64,100	85,600	60,000		12,200					12,200		156
781,222	36,922	88,000		30,263	1,324,038	1,211,938		2,500	109,600			157
313,360	113,000	162,107	28,781		50,000			50,000				158
659,500	158,000	223,500			687,585	680,000		6,000	1,585			159
824,140	47,000	202,500	71,000		1,619,721	1,088,451	533,220	50				160
770,500	49,575	382,261	7,000		1,227,609	718,882	427,000	11,587		50,000	20,140	161
380,000	102,000	100,750	13,000		1,000,000	1,000,000				15,000	85,000	162
1,100,000	143,000	202,000	15,700	110,000	1,135,000	1,135,000						163
235,825		10,000	21,900		160,375	82,875			30,000	5,500	42,000	164
1,046,160	110,283	101,226			424,164	393,899				30,265		165
532,530		26,000	25,000		1,658,479	1,552,479		106,000				166
893,000		168,000			1,804,000	1,800,000				304,000		167
714,424	109,000	649,928			422,931	422,931						168
1,729,000	201,105	87,000	59,826		2,245,400	2,242,000		1,400				169
1,086,635		228,850	38,500		1,539,500	1,494,000				45,500		170
1,170,810	177,000	99,800			728,030	613,227				19,487	90,316	171
618,972		21,720	2,521		74,176			30,176		44,000		172
910,021	99,050	696,700	12,500		1,065,230	1,064,880						173
1,284,650	142,688	661,650	27,489									174
1,500,680		261,164	25,500									175
1,082,562	102,320	217,300	20,000		9,000				9,000			176
724,000	102,440	70,195	250		1,736,832	1,682,332		54,500				177
356,902		1,300			1,056,300	1,056,300						178
835,450	142,000	119,150	14,200		1,985,761	1,537,101	398,005			50,655		179
830,000		43,350			1,528,618	1,152,021	286,797	15,000			75,000	180
601,000	30,000	103,900	61,000		670,500	650,500				20,000		181
746,100	133,919	212,240			578,505	550,505				28,000		182
636,500	146,270	324,212	43,534		665,780	547,938		21,156		96,646		183
764,500	44,500	99,350	2,000		1,120,187	1,107,667		12,500				184
1,384,434	330,000	286,000			357,678				357,678			185
872,800	115,477	454,000	7,500		725,149	722,649		2,500				186
1,096,157	118,500	403,600	13,500		100,000							187
520,000		369,391	170,447	3,000	435,000					110,000	100,000	188
416,250		161,000	6,000		1,001,500	1,000,000		1,500				189
621,625	2,500	116,372			1,253,331	774,029	398,502	800		78,000	2,000	190
672,937	29,709	50,500	7,500		62,540			334	62,206			191
859,100	107,000	57,000		85,000	804,500	500,000		500		4,000		192
678,889		155,000										193
660,604	78,912	207,300			162,300		83,200	63,700		15,400		194
887,208	53,000	271,569			1,128,923	1,128,923						195
749,819		52,000	10,694	91,275	939,940	939,940						196
743,793	90,500	54,250			73,000			1,000		72,000		197
498,000		90,000	88,625		1,639,514	1,413,014		120,000		1,500		198
930,767	91,000	1,899,165			3,350,848	3,197,108		1,000		152,240		199
1,939,200	327,500	2,153,200			1,219,725	1,214,225		5,500				200
681,913	84,800	171,500	1,500		6,000			6,000				201
482,632	56,750	20,000			917,037	885,337		200	10,000		46,000	202
625,238	103,225	136,394	6,500		829,746	795,157				41,589		203
707,850		285,632	4,500		1,245,997	1,026,190					185,207	204
658,000	184,000	723,500			1,031,200	1,020,900		10,300				205
689,300		54,700	6,250	50,953								206
463,760	205,000	37,000			500,000	500,000				17,500		207
550,000		206,500	37,500		1,021,623	1,004,123		50		3,600	34,260	208
318,612	20,500	23,020	31,165		580,773	542,583						209
589,000	67,000	145,600			922,100	775,000		27,100		120,000		210
972,500		55,300	12,500	18,000								211
685,716	104,636	426,895	137,244		937,862	872,053		278		65,531		212
1,086,869	140,823	889,747	26,118		1,013,627	897,772		39,836		67,781	8,138	213

TABLE 28.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF SINKING FUND

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

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.									
		Total.	Classified by the governmental unit by which incurred.			Classified by character of outstanding debt obligations.					
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Current.			
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	Grand total.....	\$3,473,264,932	\$3,238,162,480	\$118,054,165	\$117,048,287	\$3,085,153,653	\$56,373,797	\$173,298,277	\$110,063,114	\$29,813,899	\$18,562,192
	Group I.....	2,088,778,495	1,994,201,112	24,706,162	69,811,221	1,898,462,487	47,748,544	59,500,676	61,465,437	13,068,726	8,532,625
	Group II.....	428,897,866	378,678,293	17,573,204	32,646,369	381,781,035	4,352,567	20,919,159	10,134,008	8,314,324	3,366,773
	Group III.....	514,274,887	473,681,147	32,113,254	8,480,488	429,269,440	2,710,077	53,943,797	13,837,840	5,067,689	4,446,044
	Group IV.....	266,133,321	234,003,671	26,019,439	6,110,211	228,944,321	1,427,450	18,378,987	13,962,259	1,903,748	1,516,556
	Group V.....	176,180,363	157,538,257	17,642,106	.....	146,696,370	105,159	15,655,658	10,663,570	1,459,412	700,194

GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1916.

1	New York, N. Y.....	\$1,424,735,540	\$1,424,735,540			\$1,296,709,632	\$43,179,360	\$30,983,654	\$43,000,000	\$4,508,875	\$6,264,019
2	Chicago, Ill.....	110,114,844	68,761,824	\$1,139,064	\$40,213,956	67,981,815	4,569,184	10,993,133	14,688,600	5,072,061	600,031
3	Philadelphia, Pa.....	132,377,770	124,453,569	7,909,201	15,000	128,306,075			1,205,000	2,743,511	123,184
4	St. Louis, Mo.....	24,355,688	24,355,688			23,873,000				249,934	232,734
5	Boston, Mass.....	127,766,627	127,766,627			127,394,697					371,930
6	Cleveland, Ohio.....	73,330,948	55,912,291	7,092,500	10,326,157	67,673,070		3,635,086	1,500,000		522,792
7	Baltimore, Md.....	96,837,222	96,837,222			96,792,680			857		43,665
8	Pittsburgh, Pa.....	68,381,295	42,816,666	8,565,397	16,999,212	64,352,062		3,395,253	180,850	404,325	47,775
9	Detroit, Mich.....	30,578,561	28,621,685		2,256,896	25,378,556		4,493,550	860,000		126,455

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.....	\$53,041,351	\$42,372,068	\$8,623,145	\$2,046,138	\$51,078,318				\$1,728,195	\$234,838
11	Buffalo, N. Y.....	43,833,922	42,176,523		1,677,399	38,619,379	\$12,316	\$1,941,108	\$1,936,950	814,556	529,583
12	San Francisco, Cal.....	46,499,634	46,499,634			44,934,700				1,201,676	363,258
13	Milwaukee, Wis.....	17,492,672	15,143,243		2,349,429	15,122,651	114,322	1,159,005	4,500	855,255	236,939
14	Cincinnati, Ohio.....	79,724,071	71,904,987	4,088,876	3,730,808	76,886,880		1,982,606		279,339	675,246
15	Newark, N. J.....	58,419,141	48,657,298		9,761,843	51,152,043	11,300		5,790,000	1,261,671	204,127
16	New Orleans, La.....	47,064,927	47,064,927			39,691,664	4,244,629	550,000	2,257,914	185,627	135,093
17	Washington, D. C.....	6,660,009	6,660,009			6,179,900					480,109
18	Minneapolis, Minn.....	28,764,896	26,800,740		1,964,156	23,787,300		4,763,760	45,325	3,149	165,362
19	Seattle, Wash.....	47,377,243	31,398,864	4,861,783	11,116,596	34,328,200		10,522,680	99,319	1,084,826	442,218

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$28,795,539	\$28,795,539			\$27,804,255		\$636,640	\$240,732	\$103,794	\$10,118
21	Kansas City, Mo.....	13,425,129	6,225,919	\$7,199,210		11,830,400		958,778		446,472	189,479
22	Portland, Oreg.....	32,668,176	31,198,176	768,000	\$704,000	18,549,300	\$72	13,983,544		212,312	2,948
23	Indianapolis, Ind.....	6,996,410	5,485,410	1,511,000		6,265,656				843	729,911
24	Denver, Colo.....	8,780,198	8,529,487	250,711		1,630,350		6,639,000	221,685	303,890	84,373
25	Rochester, N. Y.....	21,971,870	21,818,868		153,002	14,152,475		5,635,000	1,240,533	340,055	603,807
26	Providence, R. I.....	23,258,678	23,258,678			20,411,000	2,518,424			16,178	311,076
27	St. Paul, Minn.....	16,633,753	16,633,753			10,970,000	25,327	2,409,014	3,048,900	175,651	4,861
28	Louisville, Ky.....	14,580,625	14,580,625			14,260,500			10,000	260,883	49,242
29	Columbus, Ohio.....	22,774,492	21,317,292	1,457,200		18,484,500		5,080,500	563,621	61,001	584,970
30	Oakland, Cal.....	9,950,877	8,712,673	1,211,604	35,600	9,650,900			111,270	138,028	59,679
31	Toledo, Ohio.....	15,939,530	12,732,353	3,207,147		14,240,577		869,118	443,000	349,053	37,752
32	Atlanta, Ga.....	6,243,689	6,243,689			6,230,000	9,000			3,454	1,285
33	Birmingham, Ala.....	8,954,088	8,954,088			7,283,775		1,592,357		74,074	3,882
34	Omaha, Nebr.....	21,656,357	12,491,099	1,665,402	7,501,856	18,079,956		3,102,777		332,580	141,044
35	Worcester, Mass.....	14,598,644	14,598,644			14,220,925			181	103,229	184,309
36	Richmond, Va.....	16,280,405	16,280,405			15,048,095	11,200		1,189,678		31,432
37	Syracuse, N. Y.....	12,334,306	12,250,873		83,433	9,857,609	11,627	1,898,272	210,512	103,210	163,076
38	New Haven, Conn.....	8,059,950	4,934,950	125,000		4,538,500			434,000	85,461	1,989
39	Memphis, Tenn.....	13,975,903	13,975,903			12,407,676		1,125,000	383,146		60,081
40	Scranton, Pa.....	4,222,941	2,430,949	1,791,992		3,579,500		456,836	170,000	16,605	
41	Spokane, Wash.....	11,991,568	9,578,173	2,413,425		8,042,500		3,480,327	394,321	71,627	2,822
42	Paterson, N. J.....	7,482,846	7,482,846			6,397,000		561,424	511,000		13,422
43	Fall River, Mass.....	8,373,052	8,373,052			8,161,250			100,000		111,802
44	Grand Rapids, Mich.....	5,062,893	3,932,341	1,130,032		4,207,600		640,400	67,602		147,291
45	Dayton, Ohio.....	8,284,888	7,468,255	816,633		7,138,280		968,600	75,000	86,285	16,723
46	Dallas, Tex.....	7,332,969	7,332,969			7,039,500			127,991	159,205	6,183
47	San Antonio, Tex.....	7,685,293	6,369,293	1,319,000		7,416,500	10,000			261,305	488
48	Bridgeport, Conn.....	4,332,313	4,332,313			4,315,700	15,391			2	
49	Nashville, Tenn.....	9,009,372	9,009,372			8,257,850	3,700	600,000	147,486		336
50	New Bedford, Mass.....	10,789,894	10,789,894			10,063,045	26,735		250,000	221,799	228,315
51	Salt Lake City, Utah.....	9,575,707	7,981,822	1,593,885		6,535,000	3,920	2,351,496		589,413	95,878
52	Lowell, Mass.....	4,973,801	4,973,801			4,044,955	26,200		800,000		102,646
53	Cambridge, Mass.....	12,653,122	12,653,122			12,050,850	25,000		450,000		127,272
54	Trenton, N. J.....	8,605,123	8,605,123			5,615,415		2,431,184	557,000		1,524
55	Hartford, Conn.....	12,174,955	9,604,096	2,570,859		11,986,500	23,481		159,359		5,615
56	Houston, Tex.....	13,748,038	13,748,038			12,895,344			805,000	54,882	2,812
57	Tacoma, Wash.....	11,890,728	10,718,759	1,169,374	2,595	10,341,000		1,273,997	179,374	47,809	48,548
58	Reading, Pa.....	2,784,450	2,113,750	670,700		2,654,200		25,000	95,000		10,250
59	Youngstown, Ohio.....	6,435,347	5,189,287	1,246,060		5,299,400		1,074,908	17,680	83,359	
60	Camden, N. J.....	7,110,397	7,110,397			6,475,950		210,000	400,000	21,354	3,093
61	Albany, N. Y.....	9,316,535	9,316,535			8,061,252		1,118,725	133,867		2,661
62	Springfield, Mass.....	9,143,173	9,143,173			8,950,600				192,568	5
63	Lynn, Mass.....	6,406,833	6,406,833			5,843,800			300,000		263,033

* Sinking and investment funds and public trust funds for municipal uses.

* Net debt is funded and floating debt less sinking fund assets.

GENERAL TABLES.

821

YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1916.

assigned to each, see page 19. For a text discussion of this table, see page 107.]

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. ¹	
The public.	City funds with investments. ¹		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
\$2,828,749,364	\$844,515,568	\$107.64	\$2,434,020,335	\$75.43	\$1,039,244,597	\$32.21	\$2,473,103,681	\$76.64	\$146,149,543	\$39,379,443	\$106,770,100	
1,565,135,250	523,643,245	155.04	1,412,536,980	104.85	676,241,515	50.20	1,434,317,192	108.47	51,774,152	29,090,769	52,683,383	
339,298,176	39,599,690	105.64	286,376,053	70.53	142,521,513	35.10	344,731,201	84.91	21,940,364	3,159,418	18,780,946	
481,620,636	52,654,251	73.20	396,026,149	56.37	118,248,738	16.83	355,652,607	50.61	23,932,690	5,317,425	18,615,265	
248,659,851	17,473,470	59.94	202,333,653	45.57	63,799,668	14.37	208,254,162	46.90	12,186,625	1,213,108	10,973,517	
164,035,451	11,144,912	53.58	136,747,500	41.83	38,432,863	11.75	130,249,519	32.84	6,315,712	598,723	5,716,989	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1916.

\$1,040,586,333	\$384,149,207	\$260.55	\$882,234,166	\$161.34	\$542,501,374	\$99.21	\$951,060,754	\$173.93	\$53,021,730	\$23,714,835	\$29,306,895	1
91,633,201	18,481,643	44.98	108,439,918	44.30	1,674,926	0.68	69,817,084	28.52	3,518,040	* 387,705	3,905,745	2
101,660,570	30,716,900	78.62	97,675,490	58.01	34,702,280	20.61	103,787,191	61.64	4,879,600	2,956,035	1,923,565	3
22,536,688	1,816,000	32.51	21,696,666	28.66	2,659,022	3.55	19,881,723	26.54	* 984,000	1,043,350	* 2,037,350	4
84,469,657	43,296,970	171.25	92,985,977	124.63	34,789,650	46.62	85,579,031	114.70	2,589,183	98,583	2,490,600	5
69,191,868	4,139,050	111.56	57,669,969	87.74	15,660,979	23.83	62,656,596	95.32	6,719,373	953,133	5,766,240	6
71,755,771	25,081,451	165.65	68,901,952	117.86	27,935,270	47.78	67,063,625	114.72	9,325,000	1,875,437	7,449,563	7
59,128,299	9,253,008	119.55	54,220,395	94.79	14,160,900	24.76	54,238,412	94.88	105,426	* 1,895,364	2,000,790	8
24,172,543	6,706,018	54.82	28,712,447	50.98	2,166,114	3.85	20,202,876	35.87	2,609,800	732,465	1,877,335	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

\$50,293,060	\$2,748,291	\$108.34	\$13,963,853	\$28.52	\$30,077,498	\$79.82	\$47,014,035	\$96.03	\$4,887,266	\$93,921	\$4,793,345	10
39,551,102	4,302,520	94.32	31,637,283	68.05	12,216,639	26.28	34,007,553	73.14	1,672,872	299,331	1,373,541	11
45,757,834	741,800	101.14	36,847,003	80.14	9,652,631	20.99	44,934,700	97.73	2,298,900	-----	2,298,900	12
17,231,672	261,000	40.86	16,626,882	38.84	885,790	2.02	15,236,973	35.60	852,316	-----	852,316	13
66,247,664	13,476,407	196.02	46,929,051	115.39	32,795,020	80.64	62,884,668	154.62	4,738,015	1,710,011	3,028,004	14
45,990,295	12,428,846	148.41	42,102,141	105.82	16,317,000	40.89	38,264,716	95.90	2,322,234	1,042,308	1,279,926	15
45,493,247	1,571,680	128.42	24,320,651	93.65	12,744,276	34.77	43,645,881	119.09	582,645	28,332	554,313	16
6,636,709	23,300	18.43	6,660,009	18.43	-----	-----	5,487,645	15.19	* 338,100	397,255	* 735,355	17
24,734,441	4,030,455	81.38	25,942,194	73.39	2,822,702	7.99	18,972,799	53.68	1,869,525	* 106,497	1,976,022	18
47,362,152	15,091	143.21	31,346,986	94.75	16,030,257	48.45	34,282,251	103.62	2,054,691	* 305,243	3,359,934	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$22,683,552	\$6,111,967	\$96.11	\$17,092,227	\$57.05	\$11,703,312	\$39.06	\$19,732,603	\$65.86	\$812,502	\$602,235	\$211,267	20
13,170,129	255,000	45.93	11,165,807	38.20	2,259,322	7.73	10,497,167	35.83	* 1,044,600	* 1,764,134	719,534	21
30,861,442	1,806,734	120.19	21,291,134	78.33	11,377,042	41.86	16,517,889	60.77	6,640,200	414,804	269,396	22
6,996,410	-----	26.34	6,996,410	26.34	-----	-----	6,026,676	22.69	1,043,833	* 92,776	1,136,109	23
7,915,598	864,600	34.68	8,620,337	34.05	159,861	0.63	771,464	3.05	* 143,350	* 6,499	* 136,851	24
21,108,970	862,900	87.62	12,763,402	50.90	9,208,468	36.72	12,669,137	50.53	1,371,871	273,549	1,098,322	25
14,171,254	9,086,424	93.48	20,503,678	82.41	2,753,000	11.07	14,093,528	56.65	1,015,410	444,959	570,451	26
16,316,753	317,000	68.73	14,578,753	60.23	2,057,080	8.50	10,484,883	43.33	* 88,851	236	* 89,087	27
13,896,625	684,000	61.68	12,662,434	53.67	1,918,191	8.11	12,829,833	54.28	* 18,000	292,243	* 310,243	28
16,665,192	6,106,300	108.69	18,317,992	87.34	4,456,500	21.25	10,293,908	49.08	1,192,800	942,446	250,354	29
9,959,877	-----	51.15	6,929,843	35.59	3,030,034	15.56	9,649,900	49.56	* 275,985	-----	* 275,985	30
13,953,645	1,888,835	84.86	14,210,982	75.67	1,725,548	9.19	12,073,525	64.28	2,322,000	248,568	2,073,432	31
4,733,189	1,510,500	33.77	4,110,464	22.23	2,133,225	11.54	4,728,500	25.58	* 99,000	83,000	* 192,000	32
9,902,811	51,277	52.92	8,743,392	50.80	210,696	1.22	6,812,466	39.58	1,212,260	238,569	973,391	33
20,580,702	1,075,655	132.70	13,982,674	85.68	7,673,683	47.02	17,420,841	106.75	495,000	219,359	275,641	34
9,658,719	4,939,925	91.07	9,180,106	57.27	5,418,538	33.86	7,954,591	49.63	863,500	447,436	416,064	35
12,929,480	3,350,925	105.14	13,809,800	89.18	2,470,605	15.96	11,463,407	74.07	681,100	384,905	296,195	36
12,251,320	82,966	80.86	7,779,306	51.00	4,555,000	29.86	9,869,236	64.70	887,084	-----	887,084	37
4,962,950	97,000	34.40	5,059,950	34.40	-----	-----	4,499,638	80.59	246,000	* 17,861	263,861	38
13,975,903	-----	95.65	10,455,822	71.56	3,520,081	24.09	12,071,489	82.62	* 68,891	129,157	* 198,048	39
3,875,447	347,494	29.31	4,222,941	29.31	-----	-----	2,856,550	19.83	* 134,324	* 78,119	* 56,205	40
11,882,601	106,997	83.86	9,446,421	68.06	2,645,177	17.80	7,839,280	54.96	* 83,000	84,467	* 167,467	41
6,628,446	854,400	54.46	7,482,846	54.46	-----	-----	5,083,701	37.00	631,500	287,252	344,248	42
8,068,032	305,000	65.98	6,917,202	54.61	1,455,850	11.47	5,307,052	41.82	391,000	132,981	258,019	43
4,854,300	208,693	40.06	3,426,893	27.12	1,636,000	12.94	3,901,894	30.87	65,000	47,838	17,162	44
7,720,788	564,100	66.01	6,840,608	54.50	1,444,280	11.51	6,641,954	52.92	717,500	84,639	632,861	45
6,942,969	390,000	60.46	5,376,210	44.33	1,956,759	16.13	5,991,356	49.40	* 55,750	* 93,043	37,293	46
7,404,793	283,500	63.40	7,688,293	63.40	-----	-----	6,149,773	50.71	708,500	207,174	501,326	47
3,705,222	627,091	36.34	4,332,313	36.34	-----	-----	3,701,231	31.05	999,600	* 80,314	1,079,914	48
9,005,672	3,700	77.68	7,362,304	63.48	1,647,068	14.20	7,737,080	66.71	1,785,850	87,251	1,698,599	49
10,469,594	320,000	94.27	8,854,894	77.37	1,935,000	16.91	8,074,953	70.55	111,063	65,903	45,160	50
9,575,707	-----	84.32	7,472,674	65.80	2,103,033	18.52	6,456,223	56.85	264,968	35,442	229,524	51
4,828,287	145,514	44.36	3,510,351	31.81	1,463,450	13.05	2,735,061	24.39	142,818	82,396	60,422	52
10,593,322	2,059,800	112.98	10,143,522	90.57	2,509,600	22.41	6,928,893	61.87	* 213,200	55,641	* 268,841	53
6,555,481	2,049,642	78.51	7,266,123	66.29	1,386,000	12.22	3,141,185	28.66	585,265	158,363	426,902	54
11,732,474	442,481	111.23	9,699,955	83.62	2,475,000	22.61	10,007,570	91.43	1,370,000	168,125	1,201,875	55
15,408,258	339,750	127.09	11,607,903	107.31	2,140,135	19.78	11,731,720	93.45	2,194,320	531,186	1,663,134	56
11,506,242	394,486	110.00	5,257,398	48.64	6,633,330	61.36	9,516,666	88.04	* 188,904	231,012	* 419,916	57
2,489,227	318,223	25.83	2,104,450	20.40	590,000	5.48	2,210,490	20.54	223,000	132,483	90,517	58
6,206,026	229,321	61.59	4,648,147	44.48	1,787,300	17.11	5,281,010	50.64	1,241,545	* 3,573	1,245,118	59
5,510,197	1,600,200	68.14	5,451,397	52.24	1,659,000	15.90	4,810,556	46.10	656,750	224,989	431,761	60
8,866,774	449,761	89.94	7,525,285	72.65	1,791,250	17.29	6,960,184	67.10	1,042,908	* 135,556	1,178,564	61
8,484,673	658,500	88.78	6,952,173	67.50	2,191,000	21.28	7,704,211	74.81	252,800	97,918	154,882	62
5,631,333	775,500	63.87	4,090,333	40.77	2,316,500	23.09	4,319,833	43.06	133,600	142,044	* 8,444	63

TABLE 28.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF SINKING FUND

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

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.								
		Total.	Classified by the governmental unit by which incurred.			Classified by character of outstanding debt obligations.				
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Current.		
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.										
64	Des Moines, Iowa.....	\$3,838,247	\$1,783,135	\$2,055,112				\$66,441	\$76,966	\$9,050
65	Fort Worth, Tex.....	6,202,824	6,202,824			\$5,987,433		170,065	45,218	108
66	Lawrence, Mass.....	4,614,996	4,614,996			3,777,000		700,000		137,996
67	Kansas City, Kans.....	8,373,125	7,397,421	975,704		6,405,604	\$1,955	91,972	74,301	40,195
68	Yonkers, N. Y.....	13,591,659	13,591,659			8,935,031		1,808,000	2,798,628	
69	Schenectady, N. Y.....	7,696,806	7,696,806			5,405,030		584,479	1,675,000	31,962
70	Wilmington, Del.....	5,660,687	5,660,687			5,571,000			88,212	1,475
71	Duluth, Minn.....	7,375,273	6,047,184	1,328,089		6,877,000		421,000	15,130	2,715
72	Oklahoma City, Okla.....	6,223,394	4,030,322	2,193,072		5,548,248	2,000		543,043	39,499
73	Norfolk, Va.....	10,077,597	10,077,597			9,591,550	79,729		340,000	52,028
74	Elizabeth, N. J.....	4,835,545	4,835,545			4,317,150		348,691	167,959	1,745
75	Somerville, Mass.....	2,150,627	2,150,627			1,650,500			500,000	127
76	Waterbury, Conn.....	5,355,364	5,213,524	141,540		5,133,390				221,469
77	St. Joseph, Mo.....	2,732,764	923,208	1,809,556		2,698,550	15,264			15,605
78	Utica, N. Y.....	3,200,614	3,200,614			2,984,653		205,231		730
79	Akron, Ohio.....	9,898,191	8,690,191	1,208,000		7,871,873		1,835,420	175,701	15,197
80	Troy, N. Y.....	5,527,352	5,340,050	141,000	\$46,302	5,032,738		186,257	183,000	637
81	Manchester, N. H.....	2,134,309	2,134,309			1,816,700				53,638
82	Hoboken, N. J.....	4,508,780	4,508,780			4,169,059		2,673	333,256	8,792
83	Wilkes-Barre, Pa.....	3,064,553	1,999,033	1,065,500		2,644,600		322,900		97,033
84	Fort Wayne, Ind.....	1,100,330	494,280	606,050		992,050				26,507
85	Erle, Pa.....	1,680,254	932,750	747,504		1,424,720		111,960	96,000	22,015
86	Jacksonville, Fla.....	4,324,749	4,324,427	200,321		3,795,000	54,914	160,000	202,322	280,020
87	Evansville, Ind.....	2,050,370	1,686,120	364,250		1,936,500			59,650	15,278
88	East St. Louis, Ill.....	2,700,193	1,904,883	372,389	423,221	1,469,300	56,358	893,092	253,464	27,827
89	Harrisburg, Pa.....	3,357,945	2,112,945	1,245,000		3,148,200		133,200	75,000	499
90	Peoria, Ill.....	1,720,570	1,339,484	285,000	102,086	917,000		642,618	165,000	1,952
91	Passaic, N. J.....	3,524,713	3,524,713			3,093,250		313,301	118,162	
92	Savannah, Ga.....	3,922,105	3,815,945	106,160		3,409,100	28,505		441,160	31,462
93	Bayonne, N. J.....	4,587,229	4,587,229			3,259,842		1,055,558	265,091	7,038
94	Wichita, Kans.....	3,572,417	3,083,333	489,084		2,052,503		1,501,692	1,160	17,052
95	South Bend, Ind.....	1,245,822	623,392	622,430		1,124,196			103,930	432
96	Johnstown, Pa.....	1,224,384	738,384	486,000		1,224,000				384
97	Brockton, Mass.....	4,145,056	4,145,056			3,683,450			450,000	
98	Sacramento, Cal.....	4,288,580	3,732,580	556,000		4,280,130				7,618
99	Terre Haute, Ind.....	1,185,044	759,625	405,519		1,107,086			33,519	
100	Holyoke, Mass.....	3,935,558	3,935,558			3,494,500			440,108	
101	Portland, Me.....	7,948,543	3,323,543		4,625,000	7,617,524	124,173		192,446	14,400
102	Allentown, Pa.....	1,344,783	332,253	1,012,530		1,211,580	120,950		12,000	253
103	El Paso, Tex.....	4,001,313	4,001,313			3,882,812			45,785	51,044
104	Charleston, S. C.....	4,219,150	4,219,150			4,143,650		5,500		70,000
105	Springfield, Ill.....	1,488,763	1,191,524	130,500	164,739	957,155	3,328	129,113	311,166	61,672
106	Canton, Ohio.....	5,171,712	3,812,701	1,359,011		3,922,562		1,034,920	204,000	8,817
107	Chattanooga, Tenn.....	3,911,700	3,911,700			3,586,000		90,272	233,599	1,413
108	Pawtucket, R. I.....	7,394,724	7,394,724			6,807,000	245,000		231,356	44,489
109	Altoona, Pa.....	3,008,814	2,421,314	587,500		2,549,500	7,500	392,355	59,000	298
110	Covington, Ky.....	3,046,067	3,046,067			2,453,400	110,000	300,167	182,500	
111	Mobile, Ala.....	3,837,992	3,807,492	30,500		3,064,000		699,500	46,035	
112	Berkeley, Cal.....	1,800,173	1,353,884	536,289		1,843,778			16,639	22,304
113	Sioux City, Iowa.....	1,886,527	1,284,778	601,749		1,655,400		3,036	226,628	1,263
114	Atlantic City, N. J.....	10,771,185	10,771,185			10,380,000		21,200	350,000	19,985
115	Saginaw, Mich.....	1,868,345	1,831,112	37,233		927,200		909,300	7,456	24,389
116	Little Rock, Ark.....	1,417,131	573,768	306,500	536,863	301,000		536,863	5,500	2,694
117	Rockford, Ill.....	2,035,561	1,470,443	353,118	212,000	549,800		781,202	676,600	27,959
118	Binghamton, N. Y.....	2,176,875	2,176,875			2,002,390		79,304	44,006	42,651
119	Pueblo, Colo.....	3,267,639	2,719,382	548,257		2,681,060		410,500	130,215	44,499
120	New Britain, Conn.....	3,751,519	3,751,519			3,683,000			30,100	1,635
121	Flint, Mich.....	2,139,482	1,712,475	427,007		1,760,728			20,700	15,533
122	Tampa, Fla.....	3,497,747	3,213,986	283,761		3,404,188			29,073	54,872
123	San Diego, Cal.....	11,495,999	10,599,999	896,000		11,319,763				139,452
124	Springfield, Ohio.....	3,122,203	2,585,703	536,500		2,617,507		429,285	46,500	14,453
125	York, Pa.....	1,552,539	1,260,536	292,003		1,466,300	7,500	70,800		7,939
126	Lancaster, Pa.....	1,573,000	895,000	678,000		1,570,000			3,000	
127	Malden, Mass.....	2,501,809	2,501,809			1,993,100			400,000	108,709

1 Sinking and investment funds and public trust funds for municipal uses.

GENERAL TABLES.

323

YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 107.]

GROSS DEBT AT CLOSE OF YEAR—continued.								NET DEBT * 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.*		
The public.	City funds with investments. ¹		General departments and municipal service enterprises.		Public service enterprises and investments.									
			Total.	Per capita.	Total.	Per capita.								

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

\$3,838,247		\$38.48	\$3,838,247	\$38.48			\$3,669,204	\$36.78	\$324,300	\$8,326	\$315,974	64
5,801,324	\$401,500	62.32	3,100,613	31.15	\$3,102,211	\$31.17	5,245,710	52.71	* 74,876	136,128	* 211,002	65
4,212,396	402,600	47.00	3,902,996	39.75	712,000	7.25	3,367,476	34.29	898,200	56,590	841,610	66
8,063,242	309,833	86.45	5,246,322	54.17	3,126,803	32.28	6,069,231	62.66	439,088	* 56,360	495,448	67
13,353,709	237,850	140.69	10,758,659	111.36	2,833,000	29.33	8,793,893	91.02	120,020	* 43,124	163,144	68
7,027,297	669,509	80.79	7,142,806	74.98	554,000	5.81	4,747,093	49.83	* 82,867	* 146,322	63,455	69
5,591,987	68,700	60.40	4,490,803	47.92	1,169,884	12.48	5,571,000	59.45	384,400	* 73	384,473	70
7,262,143	113,130	80.24	3,991,780	43.43	3,353,493	36.81	6,748,625	73.42	117,000	63,240	53,760	71
8,695,168	528,226	68.68	5,002,484	55.20	1,220,910	13.48	4,619,024	50.97	* 59,355	152,285	* 211,640	72
8,579,597	1,498,500	113.43	8,184,583	92.12	1,893,014	21.31	8,098,844	91.16	* 500,000	* 384,493	* 135,507	73
3,682,595	1,152,950	56.48	4,779,545	55.82	56,000	0.66	3,000,823	35.05	5,300	221,268	* 215,968	74
2,150,627		25.17	2,129,627	24.92	21,000	0.25	1,650,500	19.31	34,500		34,500	75
5,248,364	107,000	63.19	3,710,364	43.78	1,645,000	19.41	5,018,390	59.22	608,956	15,000	593,956	76
2,704,112	28,632	32.39	2,707,784	32.10	25,000	0.29	2,671,217	31.66	263,810	9,284	254,526	77
2,979,034	221,580	38.16	3,076,064	36.67	124,550	1.49	2,843,571	33.90	716,273	* 12,945	729,118	78
9,672,045	226,146	119.32	5,308,220	64.00	4,588,971	55.32	7,597,039	91.58	870,885	163,469	707,396	79
6,470,733	56,619	71.10	2,731,338	35.14	2,785,983	35.96	4,965,811	63.88	* 299,909	* 192,013	* 107,896	80
1,832,309	233,000	27.73	1,780,608	22.88	373,700	4.85	1,317,627	17.12	65,500	* 67,486	162,986	81
4,636,707	473,073	58.95	4,391,780	57.42	117,000	1.53	3,376,623	44.15	404,785	92,812	311,973	82
3,040,053	24,600	40.74	3,064,653	40.74			2,532,544	33.93	566,000	2,422	568,422	83
1,100,330		14.80	832,574	11.47	247,756	3.33	939,698	12.64	* 35,500	18,801	* 54,301	84
1,550,454	129,800	22.76	1,321,721	17.91	353,533	4.85	1,250,610	16.94	240,920	40,250	200,670	85
4,524,749		61.87	2,512,833	34.36	2,011,866	27.51	3,840,507	52.51	* 7,446	* 81	* 7,365	86
1,952,370	98,000	28.43	1,649,730	22.87	400,640	5.56	1,916,461	26.57	261,200	7,326	243,874	87
2,700,193		37.45	2,700,193	37.45			1,436,211	19.92	* 1,769	5,901	* 7,670	88
3,108,145	249,800	47.46	3,054,345	43.17	303,600	4.29	2,838,181	40.09	* 108,100	* 221,955	113,855	89
1,607,870	118,700	24.41	1,728,570	24.41			892,516	12.62	* 90,000	219	* 90,219	90
3,212,213	312,500	50.08	3,524,713	50.08			2,723,235	38.69	239,500	94,875	144,625	91
3,822,105		67.37	2,920,105	42.72	1,002,000	14.65	3,369,605	49.29	110,193	13,000	97,193	92
3,981,698	605,831	67.11	4,494,229	65.75	93,000	1.36	2,498,408	36.55	* 110,500	* 52,260	* 58,250	93
3,572,417		52.65	3,422,417	50.44	150,000	2.21	2,001,501	29.50	* 235,470	* 567	* 234,903	94
1,245,822		18.59	1,031,538	15.39	214,284	3.20	1,079,715	16.11	* 47,008	15,875	* 62,883	95
946,394	278,000	18.38	1,224,394	18.38			733,215	11.01	* 26,000	59,301	* 85,301	96
3,722,456	422,600	63.18	2,329,256	35.50	1,815,800	27.68	3,085,991	47.04	45,500	7,074	38,426	97
4,068,405	220,175	66.18	3,350,780	51.70	937,820	14.48	4,106,545	63.37	1,707,546	145,271	1,562,275	98
1,145,486	19,538	17.98	1,165,044	17.98			1,049,220	16.19	61,850	* 7,047	68,897	99
3,765,558	169,000	61.52	2,216,558	34.65	1,719,000	26.87	3,207,107	50.14	* 75,000	* 74,768	* 232	100
7,194,515	754,028	126.14	3,629,797	57.60	4,318,746	68.54	6,926,118	109.91	211,745	116,052	95,693	101
1,260,253	84,500	21.72	1,164,483	18.81	180,300	2.91	1,070,735	17.29	222,750	* 23,914	246,664	102
3,789,313	212,000	65.86	2,717,200	44.72	1,284,113	21.14	3,231,849	53.20	479,434	223,734	255,700	103
3,697,150	522,000	69.82	4,219,150	69.82			4,106,892	67.96	* 100	7,316	* 7,416	104
1,474,863	11,900	24.83	1,479,908	24.72	6,857	0.11	859,629	16.03	* 60,603	* 9,627	* 50,976	105
5,080,512	91,200	67.45	4,561,829	77.14	609,833	10.31	3,841,079	64.95	1,142,300	* 52,170	1,194,470	106
3,911,700		67.21	3,866,700	66.44	45,000	0.77	3,493,144	60.10	165,000	25,274	139,726	107
5,758,224	1,636,500	127.15	5,821,724	100.11	1,573,000	27.04	5,299,234	91.12	341,049	97,470	243,579	108
2,565,814	443,000	52.23	2,276,814	39.52	732,000	12.71	1,916,516	33.27	* 11,000	55,294	* 66,294	109
3,046,067		53.89	1,493,867	29.43	1,552,200	27.46	2,542,910	44.99	184,500	5,813	178,687	110
3,837,992		68.18	2,684,407	47.68	1,153,585	20.50	3,045,548	54.10	* 65,000	* 19,600	* 45,400	111
1,880,173		33.59	1,810,673	32.18	79,500	1.41	1,736,633	30.87	* 68,702	3,982	* 62,684	112
1,884,627	2,000	33.71	1,886,627	33.71			1,647,542	29.44	* 14,100	7,858	* 21,958	113
7,941,185	2,830,000	193.01	7,970,661	142.83	2,800,524	50.18	7,346,700	131.65	845,000	373,288	471,712	114
1,722,945	145,400	33.83	1,451,424	26.28	416,921	7.65	905,114	16.39	* 44,200	* 1,023	* 43,177	115
1,417,131		25.69	1,417,131	25.69			871,774	15.80	252,583		252,583	116
2,016,856	18,705	37.86	1,934,133	33.98	101,428	1.88	549,800	10.23	10,000		10,000	117
2,031,375	145,500	41.01	2,176,875	41.01			1,878,451	35.39	384,200	18,599	365,601	118
3,190,639	77,000	61.84	2,028,067	38.38	1,239,572	23.46	2,600,597	49.22	* 28,940	20,002	* 48,942	119
3,546,519	205,000	71.32	2,425,519	46.11	1,328,000	25.21	3,215,944	61.14	275,000	61,405	213,595	120
2,139,482		40.68	1,452,385	27.62	687,097	13.06	1,760,726	33.48	179,300		179,300	121
3,208,747	289,000	66.62	3,497,747	66.62			3,111,297	59.26	259,640	66,494	193,146	122
11,495,999		224.90	3,792,855	74.20	7,703,144	150.70	10,860,750	212.48	* 21,750	* 14,160	* 7,590	123
2,789,417	332,786	61.46	2,609,203	51.36	513,000	10.10	2,313,699	45.54	215,013	57,183	158,830	124
1,414,470	138,099	30.72	1,532,539	30.72			1,188,957	23.52	142,000	40,539	101,461	125
1,550,300	22,700	31.14	1,288,000	25.50	285,000	5.64	1,564,800	30.98	285,000	5,200	279,800	126
2,414,309	87,500	49.97	2,306,809	46.08	195,000	3.89	1,372,235	27.41	143,600	24,668	118,932	127

GROUP V.—CITIES HAVING A POPULATION OF 20,000 TO 50,000 IN 1916.

\$4,251,402	\$173,000	\$88.76	\$3,296,628	\$66.13	\$1,127,774	\$22.63	\$3,703,903	\$74.30	\$500,000	\$126,309	\$373,691	128
895,301		57.99	752,301	15.61	143,000	2.96	854,106	17.92	20,500	3,773	16,727	129
2,603,843	174,750	57.99	2,151,586	44.91	627,007	13.08	1,834,808	38.29	* 1,143	83,064	* 84,207	130
2,458,410		51.45	1,836,911	38.45	621,499	13.00	2,262,300	47.35	898,350		898,350	131
2,337,529	132,500	51.70	1,839,029	38.49	631,000	13.21	1,656,654	34.68	29,500	83,715	* 54,215	132
1,634,338	500	34.24	1,500,877	31.44	133,961	2.80	1,160,583	24.31	* 80,830	7,654	* 88,484	133
1,135,500	60,750	25.07	833,750	17.47	382,500	7.60	891,701	18.69	* 25,000	* 34,374	* 9,374	134
1,461,405	222,000	36.01	1,390,405	29.93	284,000	6.06	1,127,998	24.13	* 30,000	17,314	* 47,314	135

* Net debt is funded and floating debt less sinking fund assets.

* Decrease.

TABLE 28.—TOTAL AND PER CAPITA OF ALL DEBTS AND OF THE PRINCIPAL CLASSES THEREOF AT CLOSE OF SINKING FUND

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

City number.	CITY.	GROSS DEBT AT CLOSE OF YEAR.								
		Total.	Classified by the governmental unit by which incurred.			Classified by character of outstanding debt obligations.				
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Current.		
								Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.										
136	Lincoln, Nebr.	\$2,331,481	\$1,854,083	\$477,398	\$1,417,100		\$391,307		\$21,624	\$1,450
137	Racine, Wis.	1,068,736	1,068,736		1,064,625					4,111
138	Macon, Ga.	1,903,569	1,819,969	83,600	1,735,000		\$120,600		46,777	1,192
139	Pasadena, Cal.	2,925,879	2,082,679	843,200	2,838,047				83,746	4,086
140	Superior, Wis.	1,399,266	1,399,266		1,109,100		289,716		315	135
141	Huntington, W. Va.	1,733,070	1,109,070	624,000	1,613,000		118,200		1,870	
142	Chelsea, Mass.	2,969,761	2,969,761		2,537,760			410,000		2,001
143	Woonsocket, R. I.	4,208,253	4,208,253		3,768,000			350,000	44,324	45,929
144	Wheeling, W. Va.	1,173,796	1,013,539	160,257	1,105,382			68,075	237	102
145	Newton, Mass.	5,085,458	5,085,458		4,764,800			260,000	70,636	2
146	Butte, Mont.	2,151,574	1,985,467	166,107	1,831,200					
147	Montgomery, Ala.	3,856,782	3,856,782		2,908,983		593,693	990,581	35,067	1,013
148	Muskogee, Okla.	3,206,142	2,387,003	819,139	2,826,061	\$565	927,495	12,500	8,294	510
149	Roanoke, Va.	2,072,799	2,072,799		2,006,000			346,467		33,049
150	West Hoboken, N. J.	1,543,733	1,543,733		1,116,500		46,433	380,000		800
151	Galveston, Tex.	5,683,387	5,683,387		5,608,300				73,217	1,870
152	East Orange, N. J.	3,882,577	3,882,577		2,969,695		340,609	567,790		4,493
153	Fitchburg, Mass.	2,882,759	2,882,759		2,144,419	14,380		677,200		46,780
154	Chester, Pa.	1,911,752	1,389,002	522,750	1,647,500		237,600	124,000	402	2,250
155	New Castle, Pa.	710,342	380,342	330,000	681,500		125,761		3,061	
156	Springfield, Mo.	394,288	309,163		348,701			45,000	537	50
157	Perth Amboy, N. J.	3,350,467	3,350,467	25,125	2,088,100		758,100	502,540		1,727
158	Lexington, Ky.	1,571,256	1,571,256		1,043,337		356,969	170,950		
159	Dubuque, Iowa.	1,712,673	1,545,333	167,340	984,282		441,049	256,772	29,814	756
160	Hamilton, Ohio.	2,924,816	2,287,316	637,500	2,509,208		398,407		14,868	2,303
161	Lansing, Mich.	331,477	281,477	50,000	146,000		160,300			14,901
162	Charlotte, N. C.	3,014,251	3,014,251		2,213,500	10,264	424,000	356,850	10,276	9,637
163	Decatur, Ill.	1,236,119	759,522	476,597	638,000		363,897		233,972	250
164	Portsmouth, Va.	2,079,408	2,079,408		1,700,000			379,408		
165	Everett, Mass.	2,127,827	2,127,827		1,704,105			399,000		24,722
166	Knoxville, Tenn.	3,309,058	3,309,058		3,230,528		75,530	3,000		
167	Elmira, N. Y.	2,718,179	2,718,179		2,605,000			68,408	7,164	37,607
168	San Jose, Cal.	1,135,879	777,946	357,933	1,101,100		7,933	1,846	1,846	25,000
169	Joliet, Ill.	885,660	855,910	29,750	380,750		413,900	55,500	54,748	762
170	Pittsfield, Mass.	2,997,732	2,997,732		2,847,578			150,000		154
171	Quincy, Mass.	2,416,990	2,416,990		1,949,850			425,000		42,040
172	Auburn, N. Y.	1,241,233	1,241,233		636,939		547,875	40,929	9,344	6,146
173	Quincy, Ill.	377,548	257,548	120,000	322,000		38,600	5,912	11,036	
174	Cedar Rapids, Iowa.	1,312,846	898,702	414,144	1,285,300			15,816	12,874	856
175	Mount Vernon, N. Y.	4,500,720	3,488,670	1,012,050	4,120,050	2,970	366,000	8,622	2,809	269
176	New Rochelle, N. Y.	3,648,373	3,648,373		3,105,546		31,905	477,267	32,751	904
177	Niagara Falls, N. Y.	3,619,951	3,619,951		2,981,219		634,064			21,668
178	Amsterdam, N. Y.	1,440,535	1,281,485	159,050	1,274,350	20,057	104,750	39,300		2,078
179	Taunton, Mass.	2,885,440	2,885,440		2,663,784	2,546		135,000	32,687	51,422
180	Jamestown, N. Y.	2,187,986	1,715,040	472,946	1,825,899		155,628	206,459		
181	Lorain, Ohio.	2,574,252	2,052,192	522,060	1,978,674		570,678	19,099	6,314	87
182	Oakshosh, Wis.	1,392,681	1,392,681		1,384,900					7,781
183	Jackson, Mich.	796,786	663,786	133,000	771,604				14,362	10,820
184	Lima, Ohio.	1,325,578	1,111,812	213,766	1,078,700		244,104		4,549	225
185	Stockton, Cal.	1,482,959	766,459	716,500	1,479,850				158	2,951
186	Waterloo, Iowa.	1,633,142	1,187,057	446,085	1,571,229			46,574	14,991	48
187	Fresno, Cal.	844,318	295,022	549,296	840,302				3,696	320
188	Shreveport, La.	1,357,324	1,272,624	84,700	1,229,349			127,975		
189	Columbia, S. C.	2,024,351	1,731,361	293,000	1,588,100	654	84,000	351,028		579
190	Austin, Tex.	3,055,347	3,035,847	19,600	2,935,500	43,518		50,778	25,561	
191	Everett, Wash.	2,223,865	1,688,722	535,143	1,076,000		893,421	254,427		17
192	Aurora, Ill.	1,226,683	906,683	320,000	722,583		470,997	32,526	577	
193	Williamsport, Pa.	594,226	341,726	252,500	549,500		41,600	2,500	626	
194	Joplin, Mo.	698,696	191,696	507,000	697,000					1,696
195	Waco, Tex.	2,792,085	2,792,085		2,750,500			30,630	4,392	563
196	Orange, N. J.	2,686,347	2,686,347		2,337,450		50,750	278,147		
197	Boise, Idaho.	1,130,370	725,060	405,310	649,631		415,912	64,317	310	
198	Lynchburg, Va.	2,918,800	2,918,800		2,918,800					
199	Colorado Springs, Colo.	2,203,906	1,773,528	430,378	2,011,507		71,536	35,957	19,295	65,611
200	Brookline, Mass.	1,682,262	1,682,262		1,620,993					41,269
201	Danville, Ill.	917,096	702,196	214,900	295,900		560,539		60,657	
202	Newport, Ky.	1,205,936	1,205,936		1,178,450			25,000		2,486
203	Bellingham, Wash.	1,544,390	1,328,963	215,427	910,000	9,500	589,957	7,427	12,205	15,271
204	La Crosse, Wis.	1,386,222	1,386,222		1,336,000		47,770		917	1,555
205	Council Bluffs, Iowa.	1,184,774	984,855	199,919	960,580			15,000	200,770	8,444
206	Norristown, Pa.	961,955	550,705	411,250	956,250	705		5,000		
207	Kenosha, Wis.	734,929	734,929		730,500				2,101	2,328
208	Ordene, Utah.	1,761,315	1,614,915	246,400	1,265,000		305,596	139,235	746	738
209	Winston-Salem, N. C.	1,841,000	1,841,000		1,693,000		101,000	47,000		
210	Zanesville, Ohio.	1,216,851	885,936	330,915	1,016,168		181,384	6,192	869	12,248
211	Easton, Pa.	893,600	514,600	379,000	865,600			28,000		
212	Waltham, Mass.	1,114,468	1,114,468		941,850			100,000		72,618
213	Madison, Wis.	2,151,783	2,151,783		1,428,500		706,200		142	16,941

1 Sinking and investment funds and public trust funds for municipal uses.

GENERAL TABLES.

325

YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 107.]

GROSS DEBT AT CLOSE OF YEAR—continued.						NET DEBT* 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.*	
The public.	City funds with investments. ¹		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
\$2,331,481		\$50.79	\$2,194,481	\$47.81	\$137,000	\$2.98	\$1,389,960	\$30.28	\$118,500	\$18,215	\$336,715	136
982,736	\$86,000	23.48	1,053,736	23.15	15,000	0.33	1,064,625	23.39	121,453		121,453	137
1,807,569	96,000	41.91	982,469	21.63	921,100	20.28	1,582,952	34.86	304,000	44,363	259,637	138
2,925,879		64.80	1,396,580	30.93	1,529,299	33.87	2,753,547	60.93	5,047	\$26,888	31,935	139
1,324,066	75,200	31.06	1,349,266	29.95	50,000	1.11	1,076,503	23.90	40,700	8,424	32,276	140
1,703,070	30,000	38.86	1,723,070	38.63	10,000	0.23	1,372,890	30.78		43,392	\$43,392	141
2,257,001	712,760	67.53	2,639,761	60.02	330,000	7.51	1,857,710	42.24	122,460	73,304	\$49,156	142
3,180,253	1,028,000	97.06	3,429,333	79.10	778,915	17.96	2,685,293	61.94	\$64,000	89,749	\$153,749	143
1,173,796		27.15	723,796	16.74	450,000	10.41	862,276	19.94	\$30,100	48,770	\$78,870	144
3,231,008	1,854,450	117.62	3,934,458	91.00	1,181,000	26.62	2,636,048	58.65	\$425,500	\$239,565	\$185,905	145
1,751,928	399,646	50.03	2,151,574	50.03			123,004	2.86	\$22,400	7,358	\$29,758	146
3,855,782		96.86	2,920,782	68.07	935,000	21.79	2,906,983	67.75	296,683		296,683	147
2,895,439	310,703	75.02	2,412,960	56.46	793,182	18.56	2,248,939	52.62	105,000	72,064	\$32,936	148
1,971,799	101,000	49.44	2,072,799	49.44			1,826,956	43.67	147,500	24,055	\$123,445	149
1,515,233	28,500	36.85	1,543,733	36.85			960,392	22.92	\$10,500	14,551	\$25,051	150
5,134,387	549,000	137.92	5,407,887	131.23	275,500	6.69	4,864,899	118.06	43,462	8,773	\$44,689	151
3,355,661	526,916	94.34	2,617,102	63.59	1,265,475	30.75	2,360,947	57.87	121,800	69,765	\$52,035	152
2,640,053	342,706	70.15	2,340,259	56.95	542,500	13.20	1,834,015	44.63	\$16,000	30,405	\$185,655	153
1,742,252	169,500	46.70	1,865,919	45.58	45,833	1.12	1,205,284	29.44	\$100,000	\$25,185	\$44,815	154
710,342		17.60	660,842	16.38	49,500	1.22	554,895	13.75	39,500	8,300	\$1,200	155
394,288		9.87	394,228	9.87	60		348,701	8.73	3,201		\$3,201	156
3,004,027	346,440	84.34	2,280,967	57.42	1,069,500	26.92	1,492,004	37.56	155,400	72,040	\$83,360	157
1,544,756	26,500	39.58	1,571,256	39.58			906,351	22.83	16,000	20,508	\$4,508	158
1,703,423	9,250	43.15	1,530,582	38.57	182,931	4.58	941,107	23.71	\$68,000	20,789	\$88,789	159
2,773,762	151,054	73.76	2,260,816	57.01	664,000	16.75	2,359,435	59.50	96,200	\$53,270	\$149,470	160
331,477		8.39	261,477	6.62	70,000	1.77	94,812	2.40	\$35,000	6,648	\$41,648	161
3,014,251		76.90	2,129,141	54.32	885,110	22.58	2,213,500	56.47	\$6,625		\$6,625	162
1,198,704	37,415	31.73	946,119	24.28	290,000	7.45	1,471,993	12.11	\$2,500	24,311	\$26,811	163
2,035,000	44,408	53.86	2,054,008	53.20	25,400	0.66	1,644,567	42.59		8,137	\$8,137	164
1,723,827	404,000	55.55	1,922,827	50.20	205,000	5.35	1,299,499	33.14	\$10,330	24,659	\$34,989	165
3,309,058		86.61	2,044,058	53.50	1,265,000	33.11	3,188,882	83.46	\$46,254	\$201,267	\$155,013	166
2,707,179	11,000	71.59	1,618,179	32.08	1,500,000	39.51	2,605,000	68.61	1,439,000		\$1,439,000	167
1,135,879		29.96	1,135,879	29.96			1,097,605	28.95	\$38,925	362	\$39,287	168
857,960	27,700	23.52	672,460	17.86	213,200	5.66	369,750	9.58	875		\$875	169
2,997,732		79.77	1,465,232	38.99	1,532,500	40.78	2,847,378	75.77	\$3,322		\$3,322	170
2,397,490	19,500	64.68	1,780,800	47.80	636,390	17.08	1,949,950	52.35	\$160,586		\$160,586	171
1,112,820	128,413	35.40	959,279	25.81	261,954	7.59	775,448	13.84	\$62,512	375	\$62,887	172
377,548		10.27	377,548	10.27			275,735	7.50	\$46,000	35,096	\$81,096	173
1,296,346	16,500	35.71	1,004,834	27.33	308,012	8.88	1,230,338	33.46	\$62,700	28,407	\$91,107	174
4,383,720	117,000	123.80	4,500,720	123.80			3,966,048	109.09	212,944	\$86,559	\$299,503	175
3,588,373	60,000	100.43	3,648,373	100.43			3,105,546	85.49	10,500		10,500	176
3,619,951		99.89	2,324,051	64.13	1,295,900	35.76	2,964,219	81.79	6,500		6,500	177
1,440,535		39.53	789,535	21.83	651,000	18.00	1,224,212	33.85	\$5,679	40,787	\$46,466	178
2,573,640	311,800	80.31	1,545,454	43.01	1,339,986	37.80	1,469,707	40.90	19,125	17,379	\$1,746	179
2,187,986		61.00	1,555,973	43.38	632,013	17.62	1,825,899	50.90	20,414	\$78,850	\$99,264	180
2,509,924	64,328	72.18	2,102,252	58.95	472,000	13.23	1,903,701	53.38	50,156	\$10,277	\$60,433	181
1,276,681	116,000	39.27	825,200	23.27	567,481	16.00	1,384,900	39.06	183,850		\$183,850	182
734,766	62,000	22.94	719,911	20.73	76,875	2.21	743,505	21.42	\$32,000	10,917	\$42,917	183
1,117,131	208,447	38.26	713,578	20.60	612,000	17.66	837,759	24.18	\$16,500	\$5,807	\$10,693	184
1,482,959		42.97	1,482,959	42.97			1,476,365	42.75	531,775	143	\$531,632	185
1,633,142		47.35	1,127,454	32.69	505,688	14.66	1,478,277	42.86	122,407	28,057	\$94,350	186
844,318		24.63	803,616	23.44	40,702	1.19	796,079	23.22	\$16,550	4,712	\$21,262	187
1,319,246	38,078	39.84	1,146,420	33.65	210,904	6.19	1,146,898	33.66	79,740	17,911	\$61,829	188
2,024,361		59.44	1,559,361	45.79	465,000	13.65	1,562,539	45.88	250,000	810	\$249,190	189
3,055,347		80.82	1,767,772	51.97	1,287,575	37.85	2,979,018	67.58	654,423	\$16,487	\$670,910	190
2,223,865		65.86	2,217,876	65.68	5,989	0.18	1,064,157	31.22	\$63,900	\$43,673	\$20,227	191
1,200,183	26,500	36.49	969,477	28.84	257,206	7.65	722,583	21.50	88,779		\$88,779	192
584,226	10,000	17.74	594,226	17.74			510,262	15.23	\$25,000	39,238	\$64,238	193
631,696	67,000	21.09	608,696	18.37	90,000	2.72	697,000	21.04	320,000		\$320,000	194
2,562,085	200,000	64.83	1,969,582	59.84	822,503	24.99	2,164,368	65.76	\$49,000	14,762	\$63,762	195
2,364,655	301,692	81.98	2,186,347	67.22	480,000	14.76	2,044,662	62.87	111,050	37,637	\$73,413	196
1,130,370		34.84	1,123,318	34.78	2,052	0.06	646,623	19.93	\$29,500	\$23,613	\$5,887	197
2,468,800	460,000	90.00	2,150,300	66.30	798,500	23.70	2,450,997	75.58	\$28,800	63,404	\$92,204	198
2,200,906	3,000	68.14	2,222,906	25.44	1,381,004	42.70	2,006,608	62.04	\$77,467	2,115	\$79,582	199
1,662,262		62.05	1,281,829	40.14	380,433	11.91	1,620,993	50.76	91,199		\$91,199	200
917,096		28.85	917,096	28.85			295,900	9.31	\$21,000		\$21,000	201
1,199,936	6,000	38.01	527,936	16.64	678,000	21.87	1,127,656	35.55	\$14,550	\$9,861	\$4,689	202
1,544,390		48.96	1,861,291	43.07	183,099	5.79	915,996	28.92	\$15,900		\$15,900	203
1,082,717	303,505	43.98	768,218	24.37	618,004	19.61	776,100	24.62	\$48,000	24,150	\$72,150	204
1,177,774	7,000	37.95	584,774	18.73	600,000	19.22	922,379	29.54	\$69,000	\$30,613	\$28,387	205
888,650	73,305	31.20	961,955	31.20			845,897	27.53	\$28,000	16,354	\$44,354	206
725,553	9,374	23.91	734,224	23.89	705	0.02	698,170	22.71	324,417	32,330	\$292,087	207
1,738,469	22,846	57.81	1,185,229	38.90	576,088	18.91	1,252,777	41.12	75,000	3,911	\$71,089	208
1,798,000	45,000	60.46	1,821,000	43.38	520,000	17.08	1,643,943	53.99	8,000	2,490	\$5,510	209
1,085,375	131,476											

* Net debt is funded and floating debt less sinking fund assets.

* Decrease.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—FUNDED, FLOATING, 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.....	\$3,314,825,727	\$2,084,984,640	\$99,403,763	\$49,354,086	\$225,865,227	\$68,299,252	\$129,629,523	\$297,722,689	\$55,631,495	\$385,648,460
	Group I.....	2,005,711,707	1,240,816,943	59,701,375	27,672,963	91,774,708	16,243,925	77,215,539	202,763,310	34,138,623	179,187,162
	Group II.....	407,082,761	239,816,369	18,535,214	8,219,450	33,065,329	2,339,165	27,714,649	15,839,548	53,440,242	
	Group III.....	490,923,814	337,198,610	13,470,390	6,233,993	56,032,098	22,010,324	26,371,635	40,578,348	4,037,134	75,009,807
	Group IV.....	248,750,758	160,343,842	5,440,469	4,430,831	24,772,190	16,008,232	5,029,791	16,386,531	756,303	46,716,928
	Group V.....	162,357,187	106,808,876	2,256,315	2,796,849	20,220,902	11,696,606	3,518,770	15,282,831	759,587	31,294,321

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$1,370,872,646	\$781,429,921	\$37,665,808	\$20,132,213	\$5,294,860	.....	\$32,237,663	\$125,763,423	\$10,136,705	\$121,110,894
2	Chicago, Ill.....	89,544,132	79,571,379	5,734,500	613,600	15,503,500	.....	2,705,000	4,352,200	4,441,700	.....
3	Philadelphia, Pa.....	128,306,075	88,584,695	675,000	2,864,849	7,977,046	\$492,142	10,315,148	20,472,547	2,331,862	14,426,768
4	St. Louis, Mo.....	23,873,000	16,184,000	1,839,400	211,000	1,379,400	.....	6,888,600	459,400	1,654,800	.....
5	Boston, Mass.....	127,394,697	91,881,047	4,615,667	665,101	19,406,500	235,100	5,872,528	23,998,362	2,183,644	16,227,000
6	Cleveland, Ohio.....	71,308,156	54,495,834	3,505,000	1,242,000	9,251,361	3,131,007	11,252,417	6,456,432	2,022,000	6,970,500
7	Baltimore, Md.....	93,792,680	55,604,110	2,750,000	1,000,000	26,000,000	7,600,000	7,110,000	7,110,000	.....	3,300,000
8	Pittsburgh, Pa.....	67,748,215	46,765,965	2,016,000	944,200	924,000	591,456	6,922,600	12,102,100	2,367,812	8,341,000
9	Detroit, Mich.....	29,872,106	26,299,992	.....	.....	6,038,541	4,191,220	171,565	2,047,846	.....	8,811,000

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.*.....	\$51,078,318	\$12,250,768	\$312,000	\$113,250	\$1,181,313	.....	\$85,725	\$2,052,780	.....	\$8,284,950
11	Buffalo, N. Y.....	40,672,803	28,356,164	938,810	452,479	1,132,283	.....	7,107,106	2,211,172	\$770,000	8,042,671
12	San Francisco, Cal.....	44,934,700	35,369,700	8,800,000	5,200,000	3,900,000	.....	526,500	2,850,000	5,753,600	.....
13	Milwaukee, Wis.....	16,395,978	15,507,478	411,000	.....	1,990,000	.....	1,678,000	1,887,000	1,460,581	3,678,994
14	Cincinnati, Ohio.....	78,669,486	41,868,606	427,600	1,127,000	4,824,100	\$230,000	4,095,263	10,146,063	5,698,074	5,314,350
15	Newark, N. J.....	51,163,343	34,321,343	2,848,750	350,000	6,370,000	.....	1,754,750	1,619,300	4,153,193	8,922,200
16	New Orleans, La.....	44,486,293	19,587,337	812,554	200,721	9,410,982	2,109,165	173,344	45,569	56,700	1,619,477
17	Washington, D. C.....	6,179,900	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Minneapolis, Minn.....	28,551,060	25,731,060	2,817,500	365,000	2,023,118	.....	1,670,100	2,173,065	960,000	7,075,000
19	Seattle, Wash.....	44,850,880	26,823,913	1,528,000	.....	2,233,533	.....	929,500	2,053,200	.....	4,749,000

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$28,440,895	\$8,070,040	\$490,000	\$112,000	\$296,000	\$104,951	.....	\$9,000	\$286,000	\$4,492,000
21	Kansas City, Mo.....	12,789,178	10,714,178	136,000	260,000	300,000	.....	\$200,000	575,000	273,000	7,178,400
22	Portland, Oreg.....	32,452,916	20,667,057	685,000	125,025	41,605	.....	3,267,024	861,819	200,000	766,000
23	Indianapolis, Ind.....	6,265,656	5,310,656	900,000	290,000	.....	.....	540,000	260,156	210,000	1,511,000
24	Denver, Colo.....	8,170,250	6,899,660	.....	.....	1,341,800	618,100	260,000	2,157,100	.....	66,000
25	Rochester, N. Y.....	19,787,475	10,833,475	.....	125,000	2,425,000	.....	300,000	.....	.....	1,428,575
26	Providence, R. I.....	22,929,424	20,176,424	145,000	652,074	6,945,000	.....	700,431	5,832,190	498,000	3,169,000
27	St. Paul, Minn.....	13,404,341	10,872,341	448,000	322,000	2,429,820	823,837	1,492,000	341,357	171,000	1,990,000
28	Louisville, Ky.....	14,200,500	11,461,500	189,400	.....	3,976,000	.....	.....	.....	991,000	967,300
29	Columbus, Ohio.....	21,565,000	17,108,500	16,000	401,500	4,227,700	.....	2,087,500	7,449,700	90,000	1,457,200
30	Oakland, Cal.....	9,650,900	6,615,245	1,717,353	66,943	491,688	.....	.....	.....	8,000	3,480,261
31	Toledo, Ohio.....	15,109,695	12,269,125	330,000	290,000	.....	139,979	2,178,000	1,075,000	.....	3,205,000
32	Atlanta, Ga.....	6,239,000	2,623,000	.....	.....	1,375,000	149,000	140,000	12,500	109,000	512,500
33	Birmingham, Ala.....	8,676,132	5,879,438	12,000	59,750	890,000	230,000	6,500	218,375	20,804	1,050,850
34	Omaha, Nebr.....	21,182,733	12,603,225	195,000	310,000	2,459,500	3,575,500	.....	196,836	.....	1,492,000
35	Worcester, Mass.....	14,220,925	8,817,925	650,000	98,500	2,333,500	796,000	719,000	1,355,825	136,600	2,056,100
36	Richmond, Va.....	15,059,295	9,540,090	1,120,000	25,000	2,170,100	750,000	462,836	395,000	25,000	1,650,970
37	Syracuse, N. Y.....	11,767,508	7,090,108	330,000	220,850	817,500	.....	28,200	37,850	.....	1,499,850
38	New Haven, Conn.....	4,638,500	4,285,500	245,000	65,000	800,000	937,500	420,000	172,000	.....	769,000
39	Memphis, Tenn.....	13,532,676	8,288,676	.....	260,000	.....	.....	250,000	2,625,000	.....	1,688,500
40	Scranton, Pa.....	4,036,336	3,497,336	.....	122,000	182,575	56,000	372,000	405,961	.....	1,615,000
41	Spokane, Wash.....	11,522,827	7,978,108	.....	.....	544,238	1,564,180	1,315,000	1,315,100	.....	2,194,500
42	Paterson, N. J.....	6,958,424	5,966,424	360,000	100,000	2,525,424	143,000	.....	332,000	.....	2,005,000
43	Fall River, Mass.....	8,161,250	6,705,400	.....	162,000	1,672,000	211,000	503,000	649,650	98,000	1,147,000
44	Grand Rapids, Mich.....	4,848,000	3,087,000	.....	.....	157,400	483,000	216,600	.....	.....	1,130,000
45	Dayton, Ohio.....	8,108,880	6,482,800	.....	198,500	975,350	1,004,600	715,600	777,050	.....	811,000
46	Dallas, Tex.....	7,039,500	5,005,500	478,000	163,000	1,044,000	341,000	.....	507,500	109,500	1,707,500
47	San Antonio, Tex.....	7,426,500	6,936,500	150,000	192,000	1,638,500	2,429,000	195,000	796,000	119,000	1,379,000
48	Bridgeport, Conn.....	4,331,091	2,341,091	114,000	57,000	398,000	352,000	1,090,000	.....	165,000	873,000
49	Nashville, Tenn.....	8,861,650	6,446,820	76,736	.....	1,250,000	.....	152,959	2,401,543	67,045	1,308,077
50	New Bedford, Mass.....	10,089,780	8,154,780	293,137	20,000	1,935,000	188,000	852,425	923,483	.....	1,164,000
51	Salt Lake City, Utah.....	8,890,416	4,417,416	.....	.....	1,265,562	1,077,882	416,901	.....	.....	1,587,000
52	Lowell, Mass.....	4,071,155	2,607,705	44,200	.....	317,730	594,715	57,610	130,770	13,000	594,410
53	Cambridge, Mass.....	12,075,850	9,566,250	8,000	129,000	1,187,500	.....	2,203,000	1,792,750	207,000	1,458,200
54	Tranton, N. J.....	8,046,599	6,163,599	700,000	328,900	1,350,765	311,660	.....	1,264,524	78,000	1,527,250
55	Hartford, Conn.....	12,009,981	9,244,981	1,870,000	75,000	250,000	220,000	2,515,000	.....	.....	3,221,500
56	Houston, Tex.....	12,835,344	10,245,229	90,000	200	3,158,040	1,416,955	1,145,000	760,000	20,000	1,569,014
57	Tacoma, Wash.....	11,614,987	5,921,755	.....	.....	219,854	109,000	978,000	1,061,547	.....	990,000
58	Reading, Pa.....	2,679,200	1,893,200	.....	.....	890,000	862,500	.....	.....	.....	575,700
59	Youngstown, Ohio.....	6,364,308	4,554,008	310,000	113,000	169,767	860,965	903,650	291,736	25,700	1,246,000
60	Camden, N. J.....	6,685,950	3,242,750	104,000	349,000	150,000	961,000	.....	.....	75,000	1,048,750
61	Albany, N. Y.....	9,179,977	7,388,727	.....	16,000	788,000	449,000	11,600	2,176,035	.....	1,320,200
62	Springfield, Mass.....	8,950,600	6,697,200	1,640,000	374,815	269,500	572,000	62,000	554,000	34,085	3,013,600
63	Lynn, Mass.....	5,843,800	3,627,300	42,500	27,400	371,400	178,000	31,800	455,000	19,500	1,253,500

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.

YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1916.

assigned to each, see page 19. For a text discussion of this table, see page 111.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for re-funding. ³	Incurred for funding. ³	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water supply systems.	Electric light and power systems and gas supply systems.	All other.			
			Funded and floating debts.	Special assessment debts.								
\$30,803,887	\$162,304,171	\$79,351,907	\$414,211,852	\$86,758,328	\$15,079,106	\$1,035,626,612	\$566,124,451	\$24,121,180	\$445,890,981	\$114,684,800	\$64,250,569	
26,244,509	102,948,731	38,570,645	349,460,707	34,895,746	12,112,870	676,202,236	283,899,847	3,154,200	389,148,189	51,235,608	25,344,050	1
1,859,918	21,677,106	15,182,272	12,022,342	17,327,346	1,044,500	141,017,082	89,539,136	11,869,000	39,608,946	17,516,910	7,687,900	2
2,057,200	23,203,929	18,505,102	26,019,498	25,671,152	1,173,432	117,132,443	101,537,017	5,734,980	9,860,446	19,435,429	15,983,400	3
256,300	11,614,325	3,772,611	20,123,370	5,034,941	139,420	63,297,757	56,655,850	2,006,500	4,635,407	17,561,601	7,408,138	4
383,960	2,860,080	5,321,277	6,585,935	3,829,143	608,884	37,977,094	34,492,001	1,356,500	2,127,993	9,115,282	7,847,081	5

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

\$22,905,308	\$58,865,200	\$19,465,534	\$287,868,659	\$30,983,654	\$5,530,543	\$542,501,374	\$206,968,814	\$335,512,560	\$41,410,808			1
1,323,201	13,097,417	5,519,932	27,604,030	3,882,327	1,674,926	34,702,280	29,307,651	5,057,429	969,600	\$3,446,000		2
130,000	3,704,117	56,657	23,855,358		34,702,280	2,624,000	2,204,960		3,219,100	1,800,000		3
827,500	14,637,397	2,706,000	381,150		733,000	2,624,000	2,204,960	\$32,485,700	5,065,000			4
258,500	6,117,000	715,222	2,946,400	627,995		15,656,722	12,104,722	2,817,000	735,000		1,155,600	6
	2,450,000	4,543,000	1,110			27,935,270	18,800,270		14,135,000		13,253,300	7
	1,925,200	175,400	6,269,000	3,294,097	561,000	14,160,900	12,938,400		1,222,500	571,200	5,689,150	8
800,000	1,147,000	2,557,800	535,000		1,406,000	2,166,114	2,166,114					9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

	\$5,750	\$35,000	\$180,000			\$38,756,600	\$25,805,600	\$7,948,000	\$5,005,000	\$70,950		10
	3,777,536	2,227,600	105,400	\$1,541,107		12,216,639	11,988,539		228,100			11
\$1,028,600	986,000	5,438,000	887,000		9,565,000	8,506,000	4,185,000		5,380,000			12
	1,767,068	1,109,510	161,822	1,159,005	\$82,500	806,000	276,000		631,000			13
129,700	3,575,300	686,850	3,640,700	1,982,606	400,000	32,779,030	14,659,430		7,119,600	3,821,850		14
350,000	4,075,125	631,725	3,246,300		525,000	16,317,000	13,367,000		2,950,000			15
7,118	425,252	4,222,387	132,120	371,948	37,000	12,744,278	11,757,500		936,776	11,899,680	\$218,000	16
40,000	3,065,077	406,200	3,384,000	1,750,000		2,820,000	2,820,000				6,179,900	17
100,000	4,000,000	426,000	283,000	10,822,680		15,012,537	4,681,067	3,923,000	6,408,470	1,724,430	1,290,000	18

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

\$225,000	\$702,000	\$515,000	\$306,400	\$531,689		\$11,692,855	\$11,316,255		\$376,600	\$6,120,000	\$2,558,000	20
	1,525,778	266,000			\$50,000	2,025,000	1,650,000		876,000			21
	1,050,000	115,600	40,000	13,514,984		11,299,359	8,450,169		2,849,200	56,500	490,000	22
	559,500	75,000	75,000							645,000	10,000	23
	2,237,000	219,650				159,600			159,600	638,000	478,000	24
	870,000	674,900		5,010,000		8,954,000	8,726,000		228,000			25
	1,756,000	340,729	180,000			2,753,000	2,749,000		4,000			26
600,000	1,084,000	169,327	1,000,000			2,057,000	1,657,000		200,000	475,000		27
310,000	630,000	1,588,000	2,809,800			1,837,000	1,837,000				962,000	28
75,000	199,400	1,104,500				4,456,500	3,516,000	\$302,500	38,000			29
	846,000	5,000				3,030,034			3,030,034	5,621		30
55,000	1,030,000	585,782	2,570,028	810,338	241,570	1,682,000	1,130,000	\$350,000	202,000	917,000		31
		325,000				2,132,000	2,132,000			1,402,000	82,000	32
	93,000	34,000	1,671,800	1,592,357		210,696	160,696	50,000		70,000	2,716,000	33
100,000	815,880	1,256,500	2,202,009			7,657,500	7,507,500		150,000	210,008	712,000	34
	382,500	260,000				5,403,000	5,403,000					35
	12,500	279,900	2,647,784	250,000		2,470,605	1,448,525	921,000	101,080	2,798,600		36
11,400	320,800	1,070,000	855,586	1,898,272		4,555,000	4,555,000				122,400	37
40,000	325,250	511,750									253,000	38
	1,079,176	1,500,000	988,000			3,460,000	3,400,000		60,000	1,784,000		39
		72,000	671,500								539,000	40
	975,000	70,000				2,544,719	2,544,719				1,000,000	41
	356,000	130,000	15,000							492,000	500,000	42
250,000	310,500	117,000	1,585,250			1,455,850	1,450,000		5,850			43
	100,000	1,000,000				1,636,000	1,561,000		75,000			44
	172,000	1,805,700	23,000	6,800		1,444,280	1,384,100		60,180	92,000	81,000	45
	475,000	10,000	173,000			1,847,000	1,847,000				187,000	46
		48,000									490,000	47
1,000		5,700	285,391							30,000	980,000	48
10,000	161,460	1,019,000			437,683	1,647,068	1,570,301		76,767	70,000	280,000	49
200,000	232,000		2,346,735			1,935,000	1,880,000		75,000			50
		3,920		66,151		1,950,000	1,950,000			2,523,000		51
2,800	3,200	42,714	806,556			1,463,450	1,463,450					52
27,000	2,094,000	34,800	425,000			2,509,800	2,501,800		8,000			53
115,000	331,210	155,700	600			1,314,000	1,314,000				569,000	54
	300,000	1,070,000	23,481			2,475,000	2,475,000				290,000	55
	493,000		1,633,000			2,140,135	1,006,000		1,134,135	500,000		56
			518,000	45,354		6,600,242	2,683,762	3,511,480			1,093,000	57
			60,000			590,000	590,000			196,000		58
	208,700	48,200	378,400			1,787,300	1,787,300		35,000	22,500		59
	487,000	68,000				1,659,000	1,447,000		212,000	113,200	1,671,000	60
	667,775	154,730	1,805,367			1,791,250	1,791,250					61
	153,800	23,400			62,400	2,191,000	2,191,000					62
35,000	164,500	70,000	878,400			2,316,500	2,316,500					63

¹ Includes bonds issued for a rapid transit system owned but not operated by the city.² For a gas supply system owned but not operated by the city.³ Data included for county are for fiscal year closing June 30, 1915.⁴ Includes bonds issued for the Cincinnati Southern Ry., owned but not operated by the city.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—FUNDED, FLOATING, 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.							Charities, hospitals, and corrections.	School buildings.
			Total.	General government buildings. ¹	Police and fire departments.	Sewers and sewage disposal.	Highways.				
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
64	Des Moines, Iowa.....	\$3,685,790	\$2,852,790	\$323,000	\$145,300			\$245,000			\$1,996,000
65	Fort Worth, Tex.....	5,987,433	2,291,109		195,000	\$362,211	\$18,242		\$500,000	\$35,000	708,900
66	Lawrence, Mass.....	3,777,000	2,531,200		154,500	541,500	564,000	787,100	30,000		441,500
67	Kansas City, Kans.....	8,166,657	3,857,188	200,000	60,000			17,787	245,475	30,000	906,900
68	Yonkers, N. Y.....	10,793,031	7,749,031	341,300	285,350		163,621		188,750	67,000	2,223,460
69	Schenectady, N. Y.....	5,989,509	5,435,509	20,000	192,500	1,813,000	350,687	301,045	260,292		1,837,285
70	Wilmington, Del.....	5,571,000	4,411,000	800,000	15,000	241,000	421,900		533,100		311,000
71	Duluth, Minn.....	7,298,000	3,924,000					100,000			1,328,000
72	Oklahoma City, Okla.....	5,550,248	3,966,748	30,000	280,000	820,000			15,000	77,000	1,844,748
73	Norfolk, Va.....	9,671,279	6,298,406	24,799	264,419	850,007		87,697	2,445,930	138,800	743,935
74	Elizabeth, N. J.....	4,665,841	4,609,841		98,500	275,000				25,000	1,307,850
75	Somerville, Mass.....	1,650,500	1,629,500			322,000		34,000	207,000		
76	Waterbury, Conn.....	5,133,390	3,488,390	25,000		472,000	200,000	100,000	150,000		1,366,390
77	St. Joseph, Mo.....	2,713,814	2,157,764	5,000	10,000	309,000			10,000		1,805,000
78	Utica, N. Y.....	8,199,884	2,936,546		185,200	311,950	259,231	200,300	209,800	19,125	1,171,600
79	Akron, Ohio.....	9,707,293	4,536,293	117,500	213,225	771,014	815,740	54,475	989,157	17,000	1,208,000
80	Troy, N. Y.....	5,238,985	2,137,739		6,300			7,200	205,257		557,176
81	Manchester, N. H.....	1,816,700	1,343,000		90,000	63,000	62,000	130,000	495,000	75,000	123,000
82	Hoboken, N. J.....	4,171,732	3,607,732	125,000	161,147	137,500	788,822		707,267		1,332,368
83	Wilkes-Barre, Pa.....	2,967,500	2,845,500			100			822,900		1,065,500
84	Fort Wayne, Ind.....	992,050	746,050								601,550
85	Erie, Pa.....	1,536,680	1,221,260	10,000	12,000	126,000	114,460		15,000		747,500
86	Jacksonville, Fla.....	4,009,914	1,741,414	137,500	64,000	580,000	155,000		260,000		
87	Evansville, Ind.....	1,938,800	820,400								304,400
88	East St. Louis, Ill.....	2,418,750	1,706,750		15,253	515,953	370,542		54,402		350,300
89	Harrisburg, Pa.....	3,281,400	2,956,700		25,000	735,000	282,100	259,500	90,100		1,169,000
90	Peoria, Ill.....	1,559,618	1,559,618	108,000			275,000				305,000
91	Passaic, N. J.....	3,406,551	1,968,551		66,500				313,301	6,000	1,167,250
92	Savannah, Ga.....	3,437,605	643,105			594,500			9,425		20,000
93	Bayonne, N. J.....	4,315,100	3,697,100	40,600	95,900		254,922	7,000	1,605,558		1,691,550
94	Wichita, Kans.....	3,554,195	3,087,863	100,000	17,000	442,959	1,545,125	79,349	22,000		485,000
95	South Bend, Ind.....	1,124,196	926,196		2,422						518,500
96	Johnstown, Pa.....	1,224,000	1,224,000	60,000	58,000	10,000		97,000	503,000		486,000
97	Brockton, Mass.....	3,683,450	1,667,650	53,400	51,000	598,200	99,000	28,000	224,500	14,000	722,000
98	Sacramento, Cal.....	4,280,130	3,342,310	453,100		1,075,000			65,000		742,000
99	Terre Haute, Ind.....	1,107,086	967,086		70,000	170,000	141,086		44,000		372,000
100	Holyoke, Mass.....	3,494,500	1,775,500	209,371	206,262	140,745	242,007	21,688	72,413	13,878	631,807
101	Portland, Me.....	7,741,697	1,238,897	1,129,724		151,000	25,000	320,000			73,000
102	Allentown, Pa.....	1,332,530	1,136,530			33,500					1,000,530
103	El Paso, Tex.....	3,882,812	2,314,812			395,000	200,000		435,000		1,169,000
104	Charleston, S. C.....	4,149,150	381,650			352,000	5,500				23,000
105	Springfield, Ill.....	1,089,596	449,596			2,815	121,314				130,500
106	Canton, Ohio.....	4,957,482	4,171,782	17,500	195,300	923,070	1,517,512	4,500	28,900	13,500	1,339,000
107	Chattanooga, Tenn.....	3,676,272	3,235,272	222,000	110,000	935,000	948,272	20,000			100,000
108	Pawtucket, R. I.....	7,052,000	5,041,000		116,000	1,067,500		474,500	1,028,000		581,000
109	Altoona, Pa.....	2,949,355	1,908,355		13,500	358,045	961,100	36,300	6,400		528,500
110	Covington, Ky.....	2,883,567	905,867			62,500	142,600		308,067		81,500
111	Mobile, Ala.....	3,763,500	949,500			100,000	699,500				150,000
112	Berkeley, Cal.....	1,843,778	1,764,278	106,175	138,353	450,000					1,069,750
113	Sioux City, Iowa.....	1,658,436	958,436				460,000		3,036		495,400
114	Atlantic City, N. J.....	10,401,200	7,602,200	116,000	265,000	1,420,000					1,452,000
115	Saginaw, Mich.....	1,836,500	1,421,600			265,400	2,137,000		373,000		35,000
116	Little Rock, Ark.....	1,408,137	1,408,137			83,301		380,000	705,900		
117	Rockford, Ill.....	1,331,002	1,234,902		7,000	340,579	440,623	20,000	651,842		301,000
118	Binghamton, N. Y.....	2,081,694	2,081,694	140,500	80,000	143,261	69,043	412,350	53,200	79,000	107,800
119	Pueblo, Colo.....	3,091,560	1,475,560			147,000	306,500		110,000		999,540
120	New Britain, Conn.....	3,683,000	2,282,000	215,000		1,125,000	50,000	256,000			424,060
121	Flint, Mich.....	1,961,426	1,298,926			354,226	333,413		83,287		771,000
122	Tampa, Fla.....	3,404,188	3,133,693	800,000		800,216		190,000	748,784		407,000
123	San Diego, Cal.....	11,319,763	3,536,529		150,000	562,279		38,000	104,875		254,888
124	Springfield, Ohio.....	3,046,792	2,533,792	10,000	114,000	520,359	284,200	46,000	721,133	132,000	530,000
125	York, Pa.....	1,544,600	1,544,600		37,000	560,500	376,100		42,500		292,000
126	Lancaster, Pa.....	1,570,000	1,235,000		45,000	376,000	5,000		85,000	14,000	675,000
127	Malden, Mass.....	1,993,100	1,798,100		40,000	1,005,000	78,000		203,000		220,100

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$3,877,800	\$2,185,000			\$30,000			\$45,000	\$160,000	
129	Davenport, Iowa.....	881,000	438,000		\$15,000	30,500	\$54,500				\$298,000
130	Topeka, Kans.....	2,607,932	1,743,832	\$60,000		178,445	783,948	\$90,578			523,161
131	Salem, Mass.....	2,262,300	1,615,900		532,500	422,500		99,000	28,300		459,500
132	Haverhill, Mass.....	2,347,500	1,700,356		48,937	89,645		154,000	627,766	59,619	583,926
133	Kalamazoo, Mich.....	1,606,210	1,331,760		115,250	82,284	295,500	49,000		31,500	466,000
134	Bay City, Mich.....	1,169,500	807,000	90,000		60,000		37,000	110,000		107,000
135	McKeesport, Pa.....	1,677,976	1,178,976			151,717	323,259			35,000	669,000

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.

GENERAL TABLES.

329

YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 111.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for re-funding.*	Incurred for funding.†	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water supply systems.	Electric light and power systems and gas supply systems.	All other.			
			Funded and floating debts.	Special assessment debts.								

GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.

		\$143,490									\$833,000	64
	\$63,756		\$408,000		\$75,000	\$3,021,324	\$3,021,324			\$487,000	113,000	65
		12,600				712,000	712,000				533,800	66
	724,808	26,955		\$1,645,263		3,073,000	2,233,000	\$840,000		1,236,469		67
	285,250	87,600	2,328,700	1,778,000		2,833,000	2,833,000			211,000		68
									\$88,000			69
	407,000	136,500	117,200			554,000	466,000					70
	644,000		1,445,000			1,160,000	1,160,000					71
	612,000		1,463,000	421,000		3,374,000	3,374,000					72
	850,000	70,000				1,210,000	1,210,000			25,000	348,500	73
	198,161	1,641	1,543,017			1,863,373	1,592,236		271,137	1,609,500		74
\$17,000	33,300		2,504,500	348,691		56,000			56,000			75
	14,000	140,000	912,500			21,000	21,000					76
	215,000		860,000			1,645,000	1,645,000					77
		3,300	15,264		60,000	25,000			25,000		471,050	78
128,000	315,550	135,700				124,550			124,550		138,788	79
												80
6,800	19,600	151,800	382,913	89,069		4,580,000	4,580,000			291,000		81
	263,500	13,530	1,083,876			2,795,856	2,785,636		10,220	123,600	181,800	82
		230,000	75,000			373,700	300,000		73,700		100,000	83
50,000	87,850	637	217,140			117,000	117,000			52,000	295,000	84
			1,457,000							122,000		85
												86
4,500		140,000				246,000	246,000					87
	106,000	17,000	73,300	4,420		311,000	311,000					88
	115,000	200,000	229,914			1,980,500	450,000	102,500	1,428,000		288,000	89
	16,000					398,000	398,000			1,218,400		90
	400,000	300								712,000		91
												92
	242,300	153,700				303,600	303,600			21,100		93
	137,000	92,000		642,518								94
	198,000	25,000	192,500			1,002,000	804,000		198,000	634,000	804,000	95
			19,180			93,000	93,000			1,792,500		96
3,000	85,000	15,000	500							217,000	308,000	97
												98
	61,486	334,944				150,000			150,000	316,332		99
	81,774		323,500			198,000	198,000					100
		10,000				1,815,800	1,812,300		3,500			101
	93,550	13,000				937,820	937,820					102
		1,000,110	7,100									103
												104
			170,000			1,719,000	439,000	1,064,000	216,000	40,000	100,000	105
	133,626	61,703	37,000			4,276,300	4,276,300			80,500	1,556,000	106
	4,000	2,000	124,173			180,300	180,300			15,700		107
	13,500		89,000			1,263,000	1,263,000				305,000	108
		65,812	50,000									109
			500							3,767,500		110
	146,939	45,000	3,328			608,700	438,900		169,800	639,700		111
	82,500	30,000				45,000			45,000	71,000	106,000	112
	400,000		508,000			1,573,000	1,573,000			396,000		113
	95,000		1,689,000								438,000	114
												115
		3,639	871			732,000	732,000			309,000		116
	95,000	110,000	106,200			1,652,200	1,519,200		33,000	332,300	73,200	117
						1,138,000	1,063,000		75,000	1,676,000		118
						79,500			79,500			119
										385,000	315,000	120
32,000	1,149,000	187,000	350,000	21,200		2,799,000	2,799,000					121
	33,000	4,300				414,900	381,900		33,000			122
			371,994									123
	190,000		75,700			96,100	96,100					124
15,000		31,000	2,000									125
												126
	342,000					1,231,000	1,231,000			385,000		127
	121,000					1,326,000	1,175,000		151,000	75,000		128
	23,000	8,000	90,000			662,500	662,500					129
	240,000		600,000							270,500		130
	1,776,875	8,500				7,633,734	6,318,734		1,315,000	149,500		131
												132
	60,000	26,000	1,000	89,100		513,000	423,000		90,000			133
	229,000		7,500									134
			85,000			285,000	285,000					135
	205,000	36,000	11,000			195,000	195,000					136

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

		\$1,750,000	\$210,000			\$1,077,500	\$230,500		\$847,000	\$580,100	\$35,000	128
	\$40,000					143,000			143,000		300,000	129
		107,700			\$40,000	620,000	620,000			204,100		130
	12,000		62,000			606,500	606,500				40,000	131
												132
	30,079	69,384	39,000		16,144	631,000	631,000					133
		12,436	270,790		151,000	123,450	123,450					134
	200,000			\$203,000		362,500	342,500	\$20,000				135
						284,000	284,000				215,000	136

* Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
† Includes bonds issued for light plant.

FINANCIAL STATISTICS OF CITIES.

TABLE 29.—FUNDED, FLOATING, 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.							Charities, hospitals, and corrections.	School buildings.
			Total.	General government buildings. ¹	Police and fire departments.	Sewers and sewage disposal.	Highways.				
							Street pavements.	Bridges and abolition of grade crossings.	Other highway purposes.		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
136	Lincoln, Nebr.	\$2,308,407	\$1,646,407		\$20,000	\$40,000	\$60,000				\$475,600
137	Racine, Wis.	1,064,625	973,625		16,500	245,000	32,000	\$41,000	\$159,000		394,000
138	Macon, Ga.	1,735,000	829,000			249,000	338,000			\$160,000	
139	Pasadena, Cal.	2,838,047	1,333,522	\$52,300	85,000	116,000		87,500	11,375		843,200
140	Superior, Wis.	1,398,816	1,343,816		20,000	543,179	211,487	50,000			469,000
141	Huntington, W. Va.	1,731,200	1,641,200	205,000	47,000	215,000	505,200	28,000			624,000
142	Chelsea, Mass.	2,557,760	2,046,840		76,800	12,500	52,840		124,200		658,000
143	Woonsocket, R. I.	3,768,000	700,000	100,000		359,000					247,000
144	Wheeling, W. Va.	1,105,382	502,400					35,400	307,000		160,000
145	Newton, Mass.	4,764,800	3,613,800		24,000	1,188,500		736,500	557,500		1,017,900
146	Butte, Mont.	1,124,893	724,893						41,393		131,200
147	Montgomery, Ala.	3,834,478	2,424,478		7,983	345,000	325,000		927,495		325,000
148	Muskogee, Okla.	2,826,626	1,910,565		60,000	575,000					760,000
149	Roanoke, Va.	2,006,000	1,500,000	380,000	65,000	175,000			560,000		100,000
150	West Hoboken, N. J.	1,162,933	754,933		14,500		34,534		222,464		481,000
151	Galveston, Tex.	5,608,300	5,031,500	292,500	73,500	300,000			1,904,500		268,000
152	East Orange, N. J.	3,310,304	1,895,304	4,500	64,500	168,700	43,000				1,146,995
153	Fitchburg, Mass.	2,158,799	1,445,299		644	540,425	5,175	3,500	76,175		264,700
154	Chester, Pa.	1,785,100	1,178,767		18,100	90,417	632,750		22,667		396,500
155	New Castle, Pa.	707,261	657,761			35,000			167,000		330,000
156	Springfield, Mo.	348,701	348,701		50,000	170,000			50,000	6,201	25,000
157	Perth Amboy, N. J.	2,846,200	1,455,700	38,000	51,600	218,600	513,500			5,000	595,000
158	Lexington, Ky.	1,400,306	1,094,306			135,000	437,606	22,000			143,000
159	Dubuque, Iowa.	1,425,331	595,549			19,229			421,820		137,000
160	Hamilton, Ohio.	2,907,615	1,998,615		54,500	283,390	87,398	19,500	494,327		637,500
161	Lansing, Mich.	306,300	236,300	10,000		44,500	131,800				50,000
162	Charlotte, N. C.	2,647,764	1,416,764	40,000		259,000	424,000		485,000		182,500
163	Decatur, Ill.	1,001,897	636,897			39,539					269,000
164	Portsmouth, Va.	1,700,000	1,431,900			225,000	180,500		433,000	20,000	138,400
165	Everett, Mass.	1,704,105	1,377,105		28,100	634,000	122,440		180,800		363,428
166	Knoxville, Tenn.	3,306,058	1,786,058			427,000	35,000	175,000	335,000	30,000	170,000
167	Elmira, N. Y.	2,605,000	777,500	120,000			283,500	170,000			167,000
168	San Jose, Cal.	1,101,100	1,101,100	44,000	131,500	302,625		50,875	3,875		418,375
169	Joliet, Ill.	774,650	425,450			134,300	218,400		29,000		29,750
170	Pittsfield, Mass.	2,847,678	1,315,078	4,550		548,000	97,500	1,200	29,000		565,828
171	Quincy, Mass.	1,649,950	1,208,950		2,391	622,500			320,707		244,517
172	Auburn, N. Y.	1,184,514	902,850		40,483	276,396	281,229	15,734	44,138		230,000
173	Quincy, Ill.	860,600	155,600				38,600				120,000
174	Cedar Rapids, Iowa.	1,283,300	924,300		8,500	220,000		278,800			409,000
175	Mount Vernon, N. Y.	4,489,020	3,654,020	200,000	278,000	596,000	287,000	50,000	660,000		1,176,050
176	New Rochelle, N. Y.	3,137,451	3,083,918	88,000	174,215	518,227		46,700	1,044,730		720,000
177	Niagara Falls, N. Y.	3,598,283	2,302,383	68,800	69,500	1,023,435	655,335	86,000	2,894		406,419
178	Amsterdam, N. Y.	1,399,157	748,157			289,800	104,750	125,000	44,801		143,850
179	Taunton, Mass.	2,666,330	1,340,830	21,000	59,500	547,000	20,000	38,184	220,500		180,100
180	Jamestown, N. Y.	1,981,527	1,354,527	65,000	26,000	360,500	266,840	77,620		84,667	454,000
181	Lorain, Ohio.	2,548,752	2,076,752	30,000	96,000	157,518	593,779	75,000	571,955		522,000
182	Oshkosh, Wis.	1,384,900	733,900		6,000	32,400		241,100			321,000
183	Jackson, Mich.	771,804	649,729			227,418	243,311	4,500			133,000
184	Lima, Ohio.	1,620,804	703,804		26,000	127,800	183,004	40,000	59,300		212,700
185	Stockton, Cal.	1,479,850	1,479,850			613,750	149,600				716,500
186	Waterloo, Iowa.	1,571,229	835,229			134,500	23,000	206,079			399,000
187	Fresno, Cal.	840,302	799,600	55,000		150,000					545,600
188	Shreveport, La.	1,229,349	796,430		54,100	3,200	317,968		24,103		84,700
189	Columbia, S. C.	1,672,754	357,754				84,000				273,000
190	Austin, Tex.	2,979,018	1,705,000			355,000			660,000	50,000	515,000
191	Everett, Wash.	1,969,421	1,358,421			60,000					400,000
192	Aurora, Ill.	1,193,580	936,580			33,530	550,050	24,000	9,000		320,000
193	Williamsport, Pa.	591,100	356,100			52,600	41,600	11,900			250,000
194	Joplin, Mo.	697,000	607,000		2,500	21,500		76,000			507,000
195	Waco, Tex.	2,750,500	1,816,000	49,000	65,000	246,000		50,000	655,000		646,000
196	Orange, N. J.	2,388,200	1,816,925	50,000	19,575	1,081,000			50,750	600	590,000
197	Boise, Idaho.	1,065,743	977,888	35,500	82,726	164,276	179,751		107,035		405,000
198	Lynchburg, Va.	2,918,800	1,719,300			100,000			565,000	34,300	226,200
199	Colorado Springs, Colo.	2,083,043	702,043	110,200		83,200		24,000	63,338		421,307
200	Brookline, Mass.	1,620,993	1,240,560		6,000	158,400	32,800	10,000	218,500		179,300
201	Danville, Ill.	856,439	856,439			139,392	2,000	79,000			214,900
202	Newport, Ky.	1,178,450	445,450			111,950	219,600		5,000		73,400
203	Bellingham, Wash.	1,509,487	807,487			45,087			544,900		208,000
204	La Crosse, Wis.	1,383,770	765,770		20,000	139,000		107,000	142,770		282,000
205	Council Bluffs, Iowa.	960,560	269,560			75,000			5,560		189,000
206	Norristown, Pa.	958,955	705,205			51,188	228,062				411,250
207	Kenosha, Wis.	730,500	730,500	22,500		231,000					182,000
208	Ogden, Utah.	1,570,596	645,596			83,353	139,308		126,867		195,000
209	Winston-Salem, N. C.	1,794,000	784,000		8,000	165,000	386,000			90,000	120,000
210	Zanesville, Ohio.	1,197,552	870,452		55,800	98,137	299,452		15,063		324,500
211	Easton, Pa.	865,600	734,100	15,000	27,800	105,000	140,500		4,000		351,000
212	Waltham, Mass.	941,850	748,550	1,015	17,295	212,650		200	58,065		316,565
213	Madison, Wis.	2,134,700	2,002,200		38,000	526,500		7,000	706,200	3,000	585,000

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.

YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 111.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for re-funding. ³	Incurred for funding. ³	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water supply systems.	Electric light and power systems and gas supply systems.	All other.			
			Funded and floating debts.	Special assessment debts.								
		\$159,500		\$891,307		\$137,000	\$85,000	\$52,000		\$525,000		136
	\$44,000	43,125				15,000			\$15,000	76,000		137
			\$83,000			906,000	880,000		16,000			138
	94,147	44,000				1,504,525	1,247,025	257,500				139
		55,150				50,000			50,000			140
		20,000				10,000			10,000		\$80,000	141
	107,500		1,015,000			330,000	330,000			141,400	39,520	142
						733,000	733,000			200,000	2,129,000	143
						450,000	350,000	100,000		152,982		144
\$32,000	6,000	51,400				1,151,000	1,151,000					145
				552,300						400,000		146
	30,000	464,000				935,000	825,000		110,000		475,000	147
	280,000	35,000	200,565			790,000	790,000				126,061	148
	120,000	100,000								506,000		149
			2,433							135,000	273,000	150
		216,500	1,976,800			275,500	275,500				301,000	151
	52,000	40,000	35,000	340,609		1,235,000	1,235,000				150,000	152
	300	44,800	209,580			512,500	512,500				201,000	153
		18,333				45,833			45,833	541,000	19,500	154
				125,761		49,500			49,500			155
	47,500			26,000	\$150,000	919,500	814,000		105,500		291,000	156
	38,000									256,000	50,000	157
	91,500	285,000				170,000	170,000			659,782		158
10,000	17,500					664,000	259,000	405,000		245,000		159
		251,000	161,000									160
		16,000	10,284			70,000	25,000	40,000	5,000			161
	4,000		324,358		75,000	851,000	786,000		65,000		380,000	162
		150,000	285,000			290,000	290,000					163
1,300	23,500	23,337				25,400			25,400	222,700	20,000	164
						205,000	205,000			122,000		165
		275,000	263,528	75,530		1,265,000	1,250,000		15,000	60,000	195,000	166
	16,000		21,000			1,500,000	1,500,000				327,500	167
	101,750	48,100										168
	14,000					213,200	213,200			55,000	81,000	169
	36,000	4,000	29,000			1,632,500	1,632,500					170
												171
	16,000		2,833			636,000	636,000			105,000		172
2,270	10,594	1,986				281,954	258,000		26,954			173
										202,000		174
16,000	10,000					308,000	308,000			51,000		175
		80,000	2,970	299,000						365,000	470,000	176
32,990	83,500	52,400	323,156							53,533		177
						1,295,900	1,256,500		39,400			178
		258	40,000			651,000	651,000					179
		22,546	232,000			1,325,500	915,500	410,000				180
	20,000					627,000	555,000	72,000				181
		800				472,000	465,000		7,000			182
50,000	65,000	3,400	15,000			560,000	540,000		20,000		91,000	183
15,000	22,500	4,000				76,875	55,875		21,000	45,000		184
		60,000				612,000	612,000					185
												186
	72,650					500,000	500,000			16,000	220,000	187
	49,000					40,702			40,702			188
	137,900	859	173,600	19,015		210,904			210,904	203,000		189
			754			465,000	465,000			850,000		190
			125,000			1,274,018	1,230,018		44,000			191
	3,000			893,421							613,000	192
						257,000	257,000			235,000		193
						90,000			90,000			194
	95,000	10,000				822,000	822,000				112,500	195
	25,000				91,275	480,000	480,000					196
3,600		372,300	421,500			768,500	714,000		54,500		431,000	197
						1,381,000	1,381,000					198
158,600	320,960	156,000				380,433	380,433					199
				421,147								200
		35,000	500							55,000		201
	9,500					678,000	641,000		37,000	519,000		202
	75,000					183,000						203
						618,000	618,000				91,000	204
						600,000	600,000					205
	14,000	705			36,250					125,500	90,000	206
	125,000	170,000										207
				1,068		575,000	575,000			450,000		208
	15,000					520,000	520,000			490,000		209
	53,500	24,000				248,100	245,600		2,500	79,000		210
	17,500	32,000	41,300		30,200					101,800		211
	54,200	24,560				193,300	186,500		6,800			212
64,000	129,500	7,000				132,500	107,500		25,000			213

* Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

* Includes bonds issued for a ferry owned but not operated by the city.

FINANCIAL STATISTICS OF CITIES.

TABLE 30.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES,

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

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3¾ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4½ per cent.	4¾ per cent.
	Grand total.....	\$3,424,888,841	\$418,062,527	\$10,602,000	\$561,820,568	\$16,092,400	\$4,937,622	\$1,000,018,064	\$304,058,859	\$622,320,580
	Group I.....	2,067,177,144	408,009,076	9,111,000	446,121,656	1,045,000	.....	517,799,783	273,782,708	242,191,006
	Group II.....	417,216,789	2,415,000	.....	43,323,022	14,107,900	4,270,000	149,565,377	9,398,030	113,349,364
	Group III.....	504,761,154	5,628,333	458,000	51,766,797	120,000	.....	192,011,537	14,314,951	129,243,105
	Group IV.....	262,713,017	1,171,500	683,000	11,396,045	133,000	25,000	86,345,631	5,008,250	90,765,609
	Group V.....	173,020,767	838,618	350,000	9,223,048	686,500	642,622	54,295,756	2,454,920	46,771,446

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$1,413,872,646	\$393,670,076	\$1,190,000	\$285,534,109	\$20,000	.....	\$183,882,946	\$231,668,408	\$210,519,482
2	Chicago, Ill.....	104,242,732	.....	1,704,000	1,704,000	.....	.....	64,793,475	.....	1,145,000
3	Philadelphia, Pa.....	129,511,075	10,353,600	5,000	37,841,500	.....	.....	74,269,325	7,000,000	5,000
4	St. Louis, Mo.....	23,673,000	.....	2,706,000	1,880,000	925,000	.....	15,182,000	.....	2,750,000
5	Boston, Mass.....	127,394,697	3,985,400	.....	59,753,247	.....	.....	58,038,900	5,614,000	3,150
6	Cleveland, Ohio.....	72,808,156	.....	.....	.....	.....	.....	36,299,406	5,487,000	19,234,371
7	Baltimore, Md.....	96,793,537	.....	1,704,000	46,978,300	.....	.....	36,329,000	.....	4,000,000
8	Pittsburgh, Pa.....	67,929,195	.....	3,500,000	4,954,700	.....	.....	26,965,006	24,013,300	4,397,000
9	Detroit, Mich.....	30,752,106	.....	.....	7,475,800	100,000	.....	22,037,725	.....	137,003

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal.?	\$51,078,318	.....	.....	.....	.....	\$3,101,000	\$3,667,688	.....	\$42,668,180
11	Buffalo, N. Y.....	42,509,753	\$245,000	.....	\$7,257,295	.....	.....	18,835,230	\$6,700,013	8,254,899
12	San Francisco, Cal.....	44,934,700	.....	.....	3,256,700	.....	.....	.....	.....	7,740,000
13	Milwaukee, Wis.....	16,400,478	40,000	.....	1,247,490	.....	.....	4,875,250	.....	9,476,256
14	Cincinnati, Ohio.....	78,869,486	2,130,000	.....	22,981,537	\$7,278,000	9,000	31,494,216	4,000	14,197,149
15	Newark, N. J.....	56,953,343	.....	.....	7,510,000	650,000	.....	34,606,093	2,179,250	11,796,700
16	New Orleans, La.....	46,744,207	.....	.....	.....	.....	.....	31,041,000	.....	.....
17	Washington, D. C.....	6,179,900	.....	.....	.....	6,179,900	.....	.....	.....	.....
18	Minneapolis, Minn.....	28,596,383	.....	.....	1,070,000	.....	.....	21,580,900	454,767	2,944,040
19	Seattle, Wash.....	44,950,199	.....	.....	.....	.....	1,100,000	3,415,000	.....	16,270,160

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$28,681,627	.....	.....	\$505,400	.....	.....	\$9,524,332	\$1,944,000	\$11,264,885
21	Kansas City, Mo.....	12,789,178	.....	.....	1,741,000	.....	.....	6,391,000	.....	3,612,400
22	Portland, Oreg.....	\$2,452,916	.....	.....	.....	.....	.....	9,531,500	.....	3,150,000
23	Indianapolis, Ind.....	6,265,656	.....	.....	2,035,000	.....	.....	4,028,500	.....	40,000
24	Denver, Colo.....	8,391,935	.....	.....	.....	.....	.....	159,600	.....	62,000
25	Rochester, N. Y.....	21,028,008	\$838,333	\$200,000	6,765,000	.....	.....	3,319,300	133,200	9,169,000
26	Providence, R. I.....	22,929,424	2,983,000	258,000	5,610,000	.....	.....	14,078,424	.....	.....
27	St. Paul, Minn.....	16,483,241	.....	.....	99,000	.....	.....	8,179,900	200,000	6,439,556
28	Louisville, Ky.....	14,270,500	265,000	.....	2,521,400	.....	.....	8,912,800	.....	2,247,300
29	Columbus, Ohio.....	22,128,521	.....	.....	548,000	.....	.....	15,560,000	13,000	3,991,600
30	Oakland, Cal.....	9,762,170	.....	.....	.....	.....	.....	927,000	.....	6,560,600
31	Toledo, Ohio.....	15,552,695	25,000	.....	1,638,000	\$120,000	.....	6,519,244	1,019,000	4,622,333
32	Atlanta, Ga.....	6,239,000	.....	.....	1,018,000	.....	.....	1,622,000	.....	3,665,000
33	Birmingham, Ala.....	8,576,132	.....	.....	.....	.....	.....	3,000	.....	32,000
34	Omaha, Nebr.....	21,182,733	.....	.....	.....	.....	.....	2,223,000	.....	14,400,000
35	Worcester, Mass.....	14,221,106	.....	.....	4,583,000	.....	.....	9,637,925	.....	.....
36	Richmond, Va.....	16,248,973	.....	.....	.....	.....	.....	12,556,825	.....	1,151,000
37	Syracuse, N. Y.....	11,978,020	1,000,000	.....	2,759,450	.....	.....	2,641,340	344,850	5,021,749
38	New Haven, Conn.....	4,972,500	150,000	.....	1,386,000	.....	.....	2,266,500	.....	875,000
39	Memphis, Tenn.....	13,915,822	.....	.....	.....	.....	.....	3,498,500	500,000	5,709,000
40	Scranton, Pa.....	4,206,336	.....	.....	288,000	.....	.....	1,677,800	649,000	927,000
41	Spokane, Wash.....	11,917,148	.....	.....	.....	.....	.....	450,000	.....	6,000,000
42	Paterson, N. J.....	7,469,424	.....	.....	.....	.....	.....	3,004,424	580,000	3,806,000
43	Fall River, Mass.....	8,261,250	.....	.....	1,994,250	.....	.....	5,829,000	146,000	192,000
44	Grand Rapids, Mich.....	4,915,602	.....	.....	80,000	.....	.....	1,600,600	.....	3,167,400
45	Dayton, Ohio.....	8,181,880	.....	.....	179,000	.....	.....	3,374,900	.....	1,121,900
46	Dallas, Tex.....	7,167,491	.....	.....	.....	.....	.....	2,381,800	341,000	3,216,000
47	San Antonio, Tex.....	7,426,500	.....	.....	.....	.....	.....	19,000	.....	790,000
48	Bridgeport, Conn.....	4,331,063	.....	.....	586,000	.....	.....	1,175,700	640,000	1,914,000
49	Nashville, Tenn.....	9,009,036	.....	.....	70,000	.....	.....	2,840,000	.....	2,767,000
50	New Bedford, Mass.....	10,339,780	.....	.....	1,100,000	.....	.....	8,224,045	140,000	355,000
51	Salt Lake City, Utah.....	8,890,416	.....	.....	.....	.....	.....	3,302,000	600,000	2,611,000
52	Lowell, Mass.....	4,871,155	.....	.....	48,000	.....	.....	4,450,463	13,286	304,320
53	Cambridge, Mass.....	12,625,850	100,000	.....	5,690,700	.....	.....	5,777,650	.....	482,500
54	Trenton, N. J.....	8,603,599	.....	.....	666,800	.....	.....	3,837,684	.....	3,109,802
55	Hartford, Conn.....	12,169,340	.....	.....	4,966,000	.....	.....	4,338,100	100,000	2,739,000
56	Houston, Tex.....	13,690,344	.....	.....	.....	.....	.....	.....	.....	1,900,000
57	Tacoma, Wash.....	11,794,371	.....	.....	.....	.....	.....	.....	.....	5,477,000
58	Reading, Pa.....	2,774,200	.....	.....	575,700	.....	.....	2,078,500	.....	2,830,700
59	Youngstown, Ohio.....	6,381,988	.....	.....	.....	.....	.....	387,000	.....	.....
60	Camden, N. J.....	7,085,950	.....	.....	239,200	.....	.....	3,421,000	2,815,750	.....
61	Albany, N. Y.....	9,313,644	.....	.....	506,297	.....	.....	2,854,975	3,206,355	2,425,350
62	Springfield, Mass.....	8,950,600	267,000	.....	2,707,100	.....	.....	4,711,000	806,500	789,000
63	Lynn, Mass.....	6,143,800	.....	.....	860,500	.....	.....	4,425,800	423,000	284,500

1 \$450,000 at 2 per cent; \$5,000,000 at 2½ per cent; \$13,238,000 at 2¾ per cent; \$500,000 at 2¾ per cent; \$500,000 at 2½ per cent; \$2,500,000 at 2½ per cent; \$10,150,000 at 2½ per cent; \$1,000,000 at 2.35 per cent; \$2,500,000 at 2.58 per cent; \$4,500,000 at 2.4375 per cent; \$1,000,000 at 2.5625 per cent; \$1,000,000 at 2½ per cent; \$8,669,000 at 3.3 per cent; \$900,000 at 3½ per cent; \$700,000 at 3½ per cent; \$300,000 at 3½ per cent; \$500,000 at 3.525 per cent.

2 At 2½ per cent.

3 At 3½ per cent.

4 At 4.1 per cent.

5 At 2½ per cent.

6 \$27,000 at 4½ per cent; \$25,116 at 4.9 per cent.

7 Data included for county are for fiscal year closing June 30, 1915.

8 At 3.9 per cent.

9 At 3.15 per cent.

10 \$350,653 at 4.65 per cent; \$6,500 at 4.9 per cent.

GENERAL TABLES.

333

AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1916.

assigned to each, see page 19. For a text discussion of this table, see page 113.]

4½ per cent.	5 per cent.	5½ per cent.	5¾ per cent.	5½ per cent.	6 per cent.	7 per cent.	8 per cent.	Other reported rates.	Rates not reported.	Noninterest-bearing.	City number.
\$5,328,790	\$258,740,777	\$119,813	\$5,339,361	\$123,949	\$99,302,093	\$5,114,263	\$623,933	\$79,576,611	\$22,780,543	\$8,014,058	
1,449,679	43,758,992		455,300		45,827,272	2,334,000	100	69,836,216	6,280,469	1,079,866	
2,890,080	60,404,476		612,083		612,083	1,622,300		692,153	10,522,680	5,129,405	
527,391	59,240,953	41,813	3,051,124	183,949	37,432,639	1,207,294	468,980	2,220,973	4,191,177	339,449	
461,640	53,416,431	78,000	1,744,075		5,999,466	16,889	91,845	3,652,382	650,194	1,017,649	
	41,919,923		88,282		9,430,633	933,780	65,008	3,274,887	1,136,023	447,689	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

	\$5,349,310				\$45,546,550	\$2,334,000		\$53,997,600		\$154,165	1
	24,578,843				1,000		\$100	\$12,000,500		17,814	2
	300,000							\$1,000	\$10,000	26,650	3
									130,000		4
											5
	6,567,365				82,722			\$2,285,000	2,852,292		6
	6,230,000							\$1,500,000		2,237	7
	561,896				197,000			\$52,116	3,288,177		8
	121,578									880,000	9

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

	\$1,025,510		\$447,300		\$168,660					\$12,316	10
	33,938,000				100,000	\$995,000					11
	645,160				114,322						12
\$236,355	440,233				13,976			\$355,000			13
											14
					11,300			\$200,000			15
	11,336,364					117,000				4,249,843	16
											17
1,123,324	252,469				45,825			\$357,153		767,827	18
40,000	12,766,740		8,000		158,000	510,300			\$10,522,680	99,319	19

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

	\$5,336,000					\$958,778				\$7,000	20
	86,000										21
	5,185,800		\$150,000		\$14,435,544				\$72		22
					162,156						23
	1,408,760				6,761,585						24
	1,175							\$802,000			25
	6,903	\$1,813	150,350	\$33,949	1,326,361			\$15,409			26
	330,000									4,000	27
	1,432,200								563,521		28
											29
	1,273,204		982,000		47,200					2,166	30
\$232,000	1,027,118										31
	25,000				9,000						32
	6,042,125		154,000		1,873,407	66,500	\$468,600		236,500		33
110,880	990,400		1,215,774		167,662				2,075,017		34
											35
	970,230	40,000	80,000		280,000				1,200,878	181	36
									119	40	37
	45,000							\$210,512			38
2,181,000					1,961,629			\$250,000		65,693	39
											40
	1,261,500		304,000		626,836				38,000		41
	79,000				3,901,648						42
											43
	67,530							\$100,080			44
										52	45
	3,299,430		75,000	100,000	31,650						46
	1,077,000				24,000			\$127,991			47
	6,547,500				60,000				10,000		48
	1,000				5,000			\$9,391	2		49
	3,170,700				71,336			\$250,000		90,000	50
											51
	243,000				27,735						52
	22,000				2,285,345			\$2,670	67,068	3,003	53
					26,200			\$460,000			54
	913,213				25,000					26,100	55
											56
	2,500				23,491					259	57
2,475,000	7,578,000				1,402,993	133,016	380			140,955	58
	4,655,500				1,661,871						59
	95,000				25,000						60
	3,109,288				55,000						61
											62
	610,000				95,000	49,000		\$3,000			63
	173,867							\$200,000			64

¹¹ \$250,000 at 2½ per cent; \$300,000 at 2½ per cent; \$9,000 at 2.91 per cent; \$35,000 at 3.3 per cent; \$8,000 at 3.7 per cent.

¹² \$2,817 at 5.9 per cent; \$2,520 at 5.95 per cent; \$4,359 at 5.97 per cent; \$5,713 at 5.99 per cent.

¹³ At 3½ per cent.

¹⁴ At 2½ per cent.

¹⁵ At 2.64 per cent.

¹⁶ At 3.95 per cent.

¹⁷ At 2 per cent.

¹⁸ At 2.19 per cent.

¹⁹ At 4½ per cent.

²⁰ At 2.75 per cent.

²¹ \$100,000 at 2.16 per cent; \$100,000 at 2.47 per cent.

TABLE 30.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND

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

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3½ per cent.	3.65 per cent.	3½ per cent.	4 per cent.	4½ per cent.	4½ per cent.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.										
64	Des Moines, Iowa.....	\$3,752,231			\$5,000			\$921,000		\$2,089,500
65	Fort Worth, Tex.....	6,157,498						723,000		1,400,000
66	Lawrence, Mass.....	4,477,000			52,000			3,638,000		87,000
67	Kansas City, Kans.....	8,238,629								5,050,734
68	Yonkers, N. Y.....	13,591,659	\$395,000	\$300,000	750,850			2,082,831	\$450,000	5,603,800
69	Schenectady, N. Y.....	7,664,509	30,000		775,000			1,629,245	512,000	2,805,500
70	Wilmington, Del.....	5,571,000			89,000			2,612,900		2,559,100
71	Duluth, Minn.....	7,313,130						2,890,130		2,053,000
72	Oklahoma City, Okla.....	6,093,291						100,000		1,143,000
73	Norfolk, Va.....	10,011,279						4,358,000		3,483,000
74	Elizabeth, N. J.....	4,833,800						3,804,300	90,000	939,500
75	Somerville, Mass.....	2,150,500		75,000	264,000			1,208,500	111,000	67,000
76	Waterbury, Conn.....	5,133,390			424,000			1,713,000	1,850,000	1,074,890
77	St. Joseph, Mo.....	2,713,814			107,700			1,677,350		910,000
78	Utica, N. Y.....	3,199,884			221,390			669,100	276,950	1,886,189
79	Akron, Ohio.....	9,882,994				\$90,000		3,103,630		4,044,574
80	Troy, N. Y.....	5,421,985	130,000		730,005			1,745,917		2,446,816
81	Manchester, N. H.....	1,816,700	90,000		569,000			1,127,700		
82	Hoboken, N. J.....	4,504,888			196,000			2,093,918		1,520,462
83	Wilkes-Barre, Pa.....	2,967,500			178,000			377,500		2,088,000
84	Fort Wayne, Ind.....	992,050			326,000			514,500		140,000
85	Erie, Pa.....	1,632,680			1,500			717,300		658,000
86	Jacksonville, Fla.....	4,212,236								1,928,000
87	Evansville, Ind.....	1,996,650			26,400			1,804,400		
88	East St. Louis, Ill.....	2,672,214						130,000		1,172,000
89	Harrisburg, Pa.....	3,357,400	65,000		436,000			2,670,700		99,000
90	Peoria, Ill.....	1,724,618			40,000			389,000		483,000
91	Passaic, N. J.....	3,524,713			201,000			427,000		2,357,750
92	Savannah, Ga.....	3,678,765								3,389,000
93	Bayonne, N. J.....	4,580,191						343,242		1,958,800
94	Wichita, Kans.....	3,555,355						156,000		533,420
95	South Bend, Ind.....	1,228,126			35,000			966,765		21,500
96	Johnstown, Pa.....	1,224,000			133,000			331,000		670,000
97	Brookton, Mass.....	4,133,450			1,041,700			2,732,450	88,800	270,500
98	Sacramento, Cal.....	4,280,130						865,500		3,304,030
99	Terre Haute, Ind.....	1,140,605						339,000	125,000	
100	Holyoke, Mass.....	3,934,608	65,000		603,500			2,546,000		395,000
101	Portland, Me.....	7,934,143			1,033,000			6,311,673		35,000
102	Allentown, Pa.....	1,244,630	13,500		258,300			929,700		120,950
103	El Paso, Tex.....	3,928,597								
104	Charleston, S. C.....	4,149,180						3,702,000		100,000
105	Springfield, Ill.....	1,400,762			356,000			425,655	127,500	
106	Canton, Ohio.....	5,161,482			20,000			896,932		1,117,360
107	Chattanooga, Tenn.....	3,809,871		200,000	100,000					2,936,000
108	Pawtucket, R. I.....	7,283,356		108,000	451,000			4,939,356		1,685,000
109	Altoona, Pa.....	3,008,855						2,549,500		
110	Covington, Ky.....	3,046,087						2,246,800		200,000
111	Mobile, Ala.....	3,809,585	258,000					60,000		2,498,000
112	Berkeley, Cal.....	1,860,317								816,278
113	Sioux City, Iowa.....	1,685,264						315,000	344,000	938,400
114	Atlantic City, N. J.....	10,751,200			90,000			1,798,000		7,731,000
115	Saginaw, Mich.....	1,836,500			213,200			1,618,000		
116	Little Rock, Ark.....	1,413,637								
117	Rockford, Ill.....	2,007,602						549,800		89,700
118	Binghamton, N. Y.....	2,125,700	85,000		389,000		\$25,000	222,500	50,000	856,890
119	Pueblo, Colo.....	3,221,775						50,600		1,739,460
120	New Britain, Conn.....	3,713,100			387,000			2,765,100	436,000	125,000
121	Flint, Mich.....	1,981,426						917,500		753,226
122	Tampa, Fla.....	3,433,261								
123	San Diego, Cal.....	11,319,783								8,655,888
124	Springfield, Ohio.....	3,093,292	40,000					419,837	5,000	1,454,452
125	York, Pa.....	1,544,600			242,000	43,000		640,800	542,000	
126	Lancaster, Pa.....	1,573,000			371,000			1,183,000		
127	Malden, Mass.....	2,393,100			269,500			1,720,600		

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

128	Augusta, Ga.....	\$4,422,628			\$296,000			\$577,000		\$2,685,500
129	Davenport, Iowa.....	890,500						517,000		234,000
130	Topeka, Kans.....	2,607,932					\$13,000	826,061		1,329,675
131	Salem, Mass.....	2,440,688			215,000			1,816,000		231,300
132	Haverhill, Mass.....	2,467,500			134,000			2,213,500		
133	Kalamazoo, Mich.....	1,615,583						100,000		1,335,490
134	Bay City, Mich.....	1,196,250						777,000		
135	McKeesport, Pa.....	1,682,516			133,000			999,000		315,000

* \$1,350 at 8½ per cent; \$532 at 10 per cent.

* \$200,000 at 2.17 per cent; \$100,000 at 2½ per cent; \$200,000 at 2½ per cent; \$100,000 at 3.43 per cent; \$100,000 at 3.51 per cent.

* \$200,000 at 2½ per cent; \$332,000 at 3.1 per cent; \$200,000 at 3½ per cent; \$500,000 at 3.33 per cent.

* \$75,000 at 2½ per cent; \$100,000 at 2½ per cent.

* \$75,000 at 2.15 per cent; \$100,000 at 3.393 per cent; \$100,000 at 3.438 per cent; \$150,000 at 3.52 per cent.

* At 10 per cent.

GENERAL TABLES.

335

REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 113.]

4½ per cent.	5 per cent.	5½ per cent.	5¾ per cent.	5½ per cent.	6 per cent.	7 per cent.	8 per cent.	Other reported rates.	Rates not reported.	Noninterest-bearing.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
\$25,000	\$637,290				\$74,441						64
	2,949,571				848,253	\$5,900	\$49,922	¹ \$1,882	\$170,065	\$8,905	65
	3,087,668				118,272			² 700,000			66
	2,281,328		\$79,350		410,500			³ 1,232,000	1,955		67
	1,738,479				1,285			⁴ 175,000			68
	10,000										69
	2,350,000										70
	4,135,500				705,538				9,255		71
	2,011,000				76,550		3,000			79,729	72
											73
22,900	43,400				200			⁵ 425,000			74
	146,255				8,632	2,500		⁶ 1,000		6,632	75
	1,735,675	\$78,000	575,475		254,939						76
	369,257										77
	30,000										78
	693,971					137					79
	322,900									1,100	80
											81
	111,960				10,100		1,450				82
	2,017,000				111,500				4,420		83
	16,000				267,236						84
	1,370,214				59,850						85
											86
	85,600									1,100	87
	642,618								165,000		88
	532,662				6,301						89
	29,425				441,160					19,180	90
	2,276,531									1,618	91
44,491	2,745,844				75,600						92
	66,931				101,878	6,032					93
	40,000										94
					88,000					22,600	95
											96
	27,539				149,066						97
								⁷ 325,000			98
	258,000				13,000						99
	12,000									283,470	100
	3,797,000				127,597		4,000			10,080	101
											102
	336,500				5,500				5,150		103
	481,023								3,328	3,616	104
	2,279,340		847,850								105
	500,000				173,871			⁸ 100,000			106
											107
	371,729				87,128						108
	3,997				802,670			⁹ 292,500			109
	955,900				89,685						110
	1,027,500				16,539						111
	41,100				243,728					3,036	112
											113
	1,132,200										114
										5,300	115
	352,000		242,000		212,663	2,300	4,400			570,274	116
60,000	1,358,102										117
375,000	122,304								6		118
											119
	995,000				297,500				180,215		120
											121
	220,700				554,688		29,073		90,000		122
	2,849,500										123
	2,663,875										124
					95,600						125
	1,078,403				14,000				70,800		126
	6,000										127
	3,000							¹⁰ 400,000			128

GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.

\$40,000	\$270,000 100,000 371,138		\$9,500		\$590,028				\$4,100	128
					52,000				16,058	129
					3,000			¹¹ \$175,000	388	130
								¹² 120,000		131
74,720	5,000 418,750 4,540							\$91,000	9,873	132
					230,976		\$500			133
										134
										135

¹ \$50,000 at 2.1 per cent; \$50,000 at 2½ per cent; \$50,000 at 2.62 per cent; \$75,000 at 3.45 per cent; \$100,000 at 4.42 per cent.² At 2.29 per cent.³ At 2.7 per cent.⁴ \$200,000 at 2.12 per cent; \$200,000 at 2.14 per cent.⁵ \$100,000 at 2.05 per cent; \$75,000 at 2.08 per cent.⁶ \$70,000 at 2.03 per cent; \$50,000 at 3.63 per cent.

TABLE 30.—FUNDED AND FLOATING DEBT OBLIGATIONS, SPECIAL ASSESSMENT BONDS AND CERTIFICATES, AND

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

City number.	CITY.	Total.	3 per cent.	3½ per cent.	3¾ per cent.	3.65 per cent.	3½ per cent.	4 per cent.	4½ per cent.	4¾ per cent.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.										
136	Lincoln, Nebr.	\$2,308,407						\$568,200	\$50,000	\$798,900
137	Racine, Wis.	1,064,625			\$35,000			200,000		659,000
138	Macon, Ga.	1,855,600						219,000		1,360,000
139	Pasadena, Cal.	2,638,047						588,622		2,092,875
140	Superior, Wis.	1,398,816			200,000			344,250		458,700
141	Huntington, W. Va.	1,781,200						25,000		25,000
142	Chelsea, Mass.	2,967,780			500,000			2,072,780		
143	Woonsocket, R. I.	4,118,000	\$50,000		271,000			2,147,000		1,350,000
144	Wheeling, W. Va.	1,173,457						877,000		170,000
145	Newton, Mass.	5,014,500	75,000	\$100,000	1,076,800	\$122,000		3,603,100		
146	Butte, Mont.	2,115,474						3,200		528,000
147	Montgomery, Ala.	3,846,978								1,954,000
148	Muskogee, Okla.	3,173,093								475,000
149	Roanoke, Va.	2,006,000						492,000		1,294,000
150	West Hoboken, N. J.	1,542,933						270,000		292,000
151	Galveston, Tex.	5,608,300						125,000		286,000
152	East Orange, N. J.	3,878,094			400,000	55,000	\$19,000	2,499,785	95,000	574,434
153	Fitchburg, Mass.	2,835,999	19,000		115,419			2,187,200		
154	Chester, Pa.	1,909,100	211,500		306,000			304,000	380,000	679,500
155	New Castle, Pa.	707,261			179,500			30,000	325,000	47,000
156	Springfield, Mo.	393,701						25,000		
157	Ferth Amboy, N. J.	3,348,740		15,000	65,000	3,500	17,500	574,000		2,145,200
158	Lexington, Ky.	1,571,258			120,000			391,500		498,570
159	Dubuque, Iowa.	1,682,103			13,250			785,532		170,000
160	Hamilton, Ohio.	2,907,615			16,000			1,795,708		592,000
161	Lansing, Mich.	308,300						90,000		45,500
162	Charlotte, N. C.	3,004,614			150,000			175,000		1,585,000
163	Decatur, Ill.	1,001,897						399,000		
164	Portsmouth, Va.	2,079,408						351,000		685,000
165	Everett, Mass.	2,103,105						1,886,565	7,000	128,140
166	Knoxville, Tenn.	3,308,058						164,000		1,755,000
167	Elmira, N. Y.	2,673,405		98,000	446,500			159,000	45,000	1,856,500
168	San Jose, Cal.	1,108,033						462,623		531,975
169	Joliet, Ill.	830,150						45,000		248,850
170	Pittsfield, Mass.	2,997,578			170,000			2,364,000	19,000	264,550
171	Quincy, Mass.	2,374,850	100,000		267,500			1,634,700		47,750
172	Auburn, N. Y.	1,225,743						619,054	3,820	397,829
173	Quincy, Ill.	368,512						148,000		54,000
174	Cedar Rapids, Iowa.	1,299,116						211,000	215,000	587,000
175	Mount Vernon, N. Y.	4,497,642			316,000			1,385,502	555,000	1,617,300
176	New Rochelle, N. Y.	3,614,718			516,779		50,122	555,700		1,306,009
177	Niagara Falls, N. Y.	3,598,283			35,000			1,127,919	260,000	891,000
178	Amsterdam, N. Y.	1,438,457	167,500	112,000	30,000		268,000	214,000	121,000	242,850
179	Taunton, Mass.	2,801,330			458,500			2,015,830		187,000
180	Jamestown, N. Y.	2,187,986			70,000			874,474		602,270
181	Lorain, Ohio.	2,567,851						439,000		736,583
182	Oshkosh, Wis.	1,384,900			20,000			383,000	102,400	876,100
183	Jackson, Mich.	771,604			40,000			531,500		155,164
184	Lima, Ohio.	1,820,804			250,000			204,000		94,000
185	Stockton, Cal.	1,479,850						63,760		
186	Waterloo, Iowa.	1,618,103						111,000	177,000	748,000
187	Fresno, Cal.	840,302								235,000
188	Shreveport, La.	1,357,324						189,000		392,500
189	Columbia, S. C.	2,023,782								390,000
190	Austin, Tex.	3,029,796	43,518							
191	Everett, Wash.	2,223,848					250,000			150,000
192	Aurora, Ill.	1,226,106						347,000		271,500
193	Williamsport, Pa.	593,600	26,600		272,900			41,600		
194	Joplin, Mo.	697,000						15,000		490,000
195	Waco, Tex.	2,787,130						166,000		16,000
196	Orange, N. J.	2,666,347								1,045,250
197	Boise, Idaho.	1,130,060						758,203		40,000
198	Lynchburg, Va.	2,918,800			130,000			1,008,000		1,720,000
199	Colorado Springs, Colo.	2,119,000						1,618,978		17,852
200	Brookline, Mass.	1,620,993		25,000	422,200			881,228		
201	Danville, Ill.	856,439						186,500		
202	Newport, Ky.	1,203,450	10,000			506,000		435,400		
203	Bellingham, Wash.	1,516,914					25,000			148,000
204	La Crosse, Wis.	1,353,770	10,000		301,000			875,000		150,000
205	Council Bluffs, Iowa.	975,560						107,000		773,000
206	Norristown, Pa.	961,955	125,500		332,500			345,000		130,000
207	Kenosha, Wis.	730,500			170,000			35,000		401,000
208	Ord, Utah.	1,759,831						250,000		965,000
209	Winston-Salem, N. C.	1,941,000								695,000
210	Zanesville, Ohio.	1,203,744			30,000			331,718		291,000
211	Easton, Pa.	893,600			215,200			650,400		
212	Waltham, Mass.	1,041,850			343,000			529,290		69,560
213	Madison, Wis.	2,134,700			160,000			956,500		285,000

* \$70,000 at 2.47 per cent; \$200,000 at 3.43 per cent; \$125,000 at 3.94 per cent.

* At 3½ per cent.

* At 3.1 per cent.

* \$100,000 at 2.79 per cent; \$200,000 at 2.85 per cent; \$100,000 at 3.32 per cent; \$100,000 at 3.9 per cent.

* At 4½ per cent.

* \$55,000 at 3.9 per cent; \$19,000 at 4½ per cent.

* At 4.85 per cent.

* \$10,000 at 2.55 per cent; \$10,000 at 3.07 per cent; \$10,000 at 3.18 per cent; \$10,000 at 3.31 per cent; \$20,000 at 3½ per cent.

REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1916—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 113.]

4½ per cent.	5 per cent.	5½ per cent.	5¾ per cent.	6 per cent.	6 per cent.	7 per cent.	8 per cent.	Other reported rates.	Rates not reported.	Noninterest-bearing.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
	\$891,307				\$9,500						136
	161,125				83,800						137
	146,000				50,000	\$10,000			\$37,000		138
	87,550				278,041					\$19,000	139
	56,150		\$50,000							11,678	140
	1,422,200				259,000						141
								\$395,000			142
	82,982				93,475			\$300,000			143
								\$37,900			144
					1,584,274						145
	1,038,333				854,645						146
	2,307,936				329,592				565		147
	120,000				100,000						148
\$75,000	896,933										149
	5,197,300										150
	234,875										151
	28,100							\$500,000	14,380		152
					125,761						153
											154
	315,000				53,701						155
	188,000							\$108,800		231,740	156
	150,000				413,180						157
	665,133		6,000		44,188						158
	429,877							\$74,000			159
	170,800										160
	575,000				539,350					10,264	161
	602,897										162
	536,500				462,608			\$33,400			163
9,400	12,000							\$60,000			164
	1,098,530				291,528						165
					68,408						166
	94,500				12,000					7,933	167
	624,400				11,900						168
	80,028							\$150,000			169
											170
								\$325,000			171
10,000	110,260							\$5,080			172
	164,470										173
	186,800				99,316						174
	619,000				2,420				1,870	550	175
	1,185,208										176
225,000	958,464										177
	247,850				35,257						178
	5,000							\$135,000			179
27,520	298,063				206,459			\$109,200			180
	1,346,184		22,500		23,584						181
					3,400						182
	45,000										183
	721,766				9,000				42,038		184
	1,416,100										185
											186
	377,729				204,374						187
	605,100										188
	711,824										189
	1,135,893				428,494				754	64,000	190
	2,935,500						\$50,778			68,651	191
	613,000				317,427				893,421		192
	575,080								32,526		193
	2,500							\$250,000			194
	190,000				2,000						195
	2,544,500				48,900		13,730				196
								\$23,942			197
	781,350				57,000						198
	609,831				143,181	335,561				3,457	199
	59,500				6,300						200
	412,634				71,536			\$292,565			201
											202
	644,530				25,400						203
	236,550								15,000	500	204
	737,000				9,500	599,987			7,427		205
	47,770										206
	75,000				20,560						207
	26,250				705						208
	124,500										209
	50,000				494,831						210
	1,090,000				156,000						211
											212
	473,826		263		76,038						213
	28,000							\$100,000			214
											215
	283,000				450,200						216

* At 5.94 per cent.

10 \$200,000 at 2.17 per cent; \$75,000 at 2.18 per cent; \$50,000 at 2.53 per cent.
 11 \$3,200 at 4½ per cent; \$97,200 at 4.1 per cent; \$10,000 at 4.7 per cent; \$4,580 at 4.65 per cent.
 12 \$50,000 at 2.13 per cent; \$35,000 at 2½ per cent; \$50,000 at 3.57 per cent.
 13 \$46,200 at 4¾ per cent; \$36,000 at 4½ per cent; \$27,000 at 4.45 per cent.

14 At 4½ per cent.

15 At 2 per cent.

16 \$32,200 at 3.1 per cent; \$7,500 at 3½ per cent; \$20,000 at 3½ per cent; \$11,000 at 3½ per cent; \$70,000 at 3.15 per cent; \$1,400 at 3.35 per cent; \$44,400 at 3.45 per cent; \$79,300 at 3½ per cent; \$12,250 at 3.5625 per cent; \$14,455 at 3.625 per cent.
 17 At 2.04 per cent.

66412°—17—22

FINANCIAL STATISTICS OF CITIES.

TABLE 81.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1916.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 113.]

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.....	\$616,833,071	\$306,375,140	\$40,545,730	\$241,735,395	\$28,126,806	\$465,984,540	\$160,225,597	\$37,269,283	\$243,182,399	\$25,307,261
	Group I.....	362,810,890	207,064,387	11,972,191	138,278,094	11,496,218	281,564,899	121,290,235	10,894,951	138,569,318	10,516,395
	Group II.....	70,191,687	31,500,168	8,113,527	23,269,060	8,308,934	45,145,957	8,559,802	6,859,068	23,333,085	6,397,002
	Group III.....	88,806,866	38,198,468	11,231,420	34,353,912	5,023,066	66,732,340	14,265,778	11,404,016	35,848,864	5,213,682
	Group IV.....	67,159,241	21,431,752	4,288,460	29,096,312	1,842,717	43,107,703	9,745,127	3,904,740	27,490,295	1,967,541
	Group V.....	37,864,387	12,630,387	4,940,132	18,738,017	1,455,871	29,430,641	6,364,655	4,206,508	17,640,837	1,218,641

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1916.

1	New York, N. Y.....	\$254,387,637	\$150,408,567	.....	\$100,810,247	\$3,163,823	\$208,286,947	\$97,356,837	\$1,092,730	\$106,347,194	\$3,460,186
2	Chicago, Ill.....	46,850,591	12,575,788	\$7,091,414	21,740,260	4,943,131	38,209,975	9,057,746	6,534,746	19,677,717	3,939,766
3	Philadelphia, Pa.....	10,967,885	7,000,000	.....	1,235,750	2,722,135	4,742,229	2,120,400	.....	69,716	2,559,123
4	St. Louis, Mo.....	249,854	.....	.....	.....	249,854	.....	894,000	.....	.....	387,928
5	Boston, Mass.....	15,435,200	7,205,200	.....	8,230,000	1,331,928	12,866,017	4,616,017	.....	8,250,000	.....
6	Cleveland, Ohio.....	12,867,696	8,320,034	1,367,662	3,180,000	.....	5,200,295	1,600,661	1,146,634	2,453,000	.....
7	Baltimore, Md.....	9,325,857	9,325,000	.....	857	.....	2,000,000	.....	.....	2,000,000	.....
8	Pittsburgh, Pa.....	7,259,160	5,500,000	1,176,005	180,980	402,175	7,660,064	5,394,574	2,053,407	48,691	163,392
9	Detroit, Mich.....	5,946,910	2,729,800	2,337,110	880,000	.....	1,217,434	120,000	4,067,434	30,000	.....

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1916.

10	Los Angeles, Cal. 1.....	\$8,142,833	\$8,414,658	.....	.....	\$1,728,175	\$2,296,230	\$1,527,392	.....	.....	\$770,838
11	Buffalo, N. Y.....	6,146,640	2,974,663	\$914,449	\$1,443,032	814,476	3,709,342	1,301,791	\$691,131	\$1,058,539	660,881
12	San Francisco, Cal.....	4,636,576	3,434,900	.....	.....	1,201,678	2,494,021	1,136,000	.....	.....	1,358,021
13	Milwaukee, Wis.....	3,704,236	2,009,178	835,303	4,500	855,255	3,349,672	1,156,862	1,112,362	175,000	905,448
14	Cincinnati, Ohio.....	5,920,282	5,242,254	398,689	.....	279,339	1,308,695	504,239	372,012	5,000	427,444
15	Newark, N. J.....	22,673,921	2,684,000	.....	18,728,250	1,261,671	20,571,008	361,766	.....	19,825,250	383,992
16	New Orleans, La.....	4,385,933	1,301,692	550,000	2,348,614	185,627	2,395,538	719,047	.....	1,558,225	120,166
17	Washington, D. C.....	.....	.....	.....	.....	.....	359,001	358,100	.....	20,901	.....
18	Minneapolis, Minn.....	3,798,830	2,222,500	1,447,890	145,825	1,015	876,990	332,975	485,615	158,400	.....
19	Seattle, Wash.....	10,784,436	4,236,321	3,967,096	599,819	1,981,700	7,686,460	1,181,630	4,197,948	536,670	1,770,212

GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1916.

20	Jersey City, N. J.....	\$2,901,675	\$1,136,000	\$103,451	\$1,558,430	\$103,794	\$2,335,159	\$322,498	\$201,794	\$1,772,721	\$38,146
21	Kansas City, Mo.....	1,734,872	1,288,400	.....	.....	446,472	2,893,479	2,333,000	235,454	.....	324,825
22	Portland, Oreg.....	2,315,773	695,000	1,406,461	.....	212,312	2,971,430	10,800	2,706,248	.....	254,382
23	Indianapolis, Ind.....	1,698,353	1,263,633	.....	404,000	720	722,081	249,800	.....	404,000	68,281
24	Denver, Colo.....	799,429	.....	274,200	221,339	303,890	1,739,971	143,350	592,300	372,790	631,631
25	Rochester, N. Y.....	5,356,555	1,400,000	900,000	2,716,500	340,055	3,935,520	26,129	637,000	2,950,551	319,840
26	Providence, R. I.....	3,515,602	3,499,424	.....	.....	16,178	2,486,983	2,484,014	.....	.....	2,969
27	St. Paul, Minn.....	3,161,943	816,647	925,781	1,245,800	173,765	2,289,656	905,498	417,930	785,509	170,328
28	Louisville, Ky.....	959,383	.....	698,500	260,883	.....	1,021,755	18,000	.....	694,812	309,443
29	Columbus, Ohio.....	2,584,283	1,385,500	1,001,000	136,786	60,997	482,551	192,700	107,700	117,840	64,311
30	Oakland, Cal.....	405,896	156,000	.....	111,270	138,028	876,173	432,585	.....	118,377	325,211
31	Toledo, Ohio.....	4,031,883	2,744,000	267,830	671,000	349,053	1,791,459	422,000	351,604	842,605	175,350
32	Atlanta, Ga.....	355,454	82,000	.....	300,000	3,454	486,668	151,000	.....	300,000	35,668
33	Birmingham, Ala.....	2,494,561	1,271,000	399,529	750,000	74,062	2,302,926	88,740	482,016	1,600,000	162,170
34	Omaha, Nebr.....	1,114,805	500,000	282,225	.....	332,580	671,527	5,000	346,195	110,008	210,324
35	Worcester, Mass.....	3,994,910	1,326,500	.....	2,475,181	193,229	4,354,806	463,000	.....	3,625,105	266,701
36	Richmond, Va.....	2,283,200	683,200	.....	1,600,000	.....	624,788	2,100	.....	622,688	.....
37	Syracuse, N. Y.....	4,635,399	1,188,427	967,494	2,286,718	192,760	3,379,498	301,343	607,399	2,288,490	182,266
38	New Haven, Conn.....	1,038,561	445,000	.....	508,100	85,461	556,768	199,000	.....	814,100	43,658
39	Memphis, Tenn.....	935,645	.....	571,000	414,645	.....	1,147,721	68,891	797,000	281,830	.....
40	Scranton, Pa.....	416,258	156,000	73,653	170,000	16,805	561,302	290,324	86,957	160,000	24,021
41	Spokane, Wash.....	541,337	.....	75,889	394,321	71,627	1,306,727	83,000	546,152	553,484	124,091
42	Paterson, N. J.....	3,653,400	658,000	867,900	2,029,500	.....	3,093,142	24,500	883,642	2,185,000	.....
43	Fall River, Mass.....	1,830,000	750,000	.....	1,080,000	.....	1,489,000	359,000	.....	1,130,000	.....
44	Grand Rapids, Mich.....	413,904	200,000	125,000	88,904	.....	468,722	135,000	281,400	52,322	.....
45	Dayton, Ohio.....	1,894,035	1,072,800	159,950	75,000	86,285	638,599	355,300	180,958	81,500	50,841
46	Dallas, Tex.....	537,286	250,000	.....	127,991	159,295	579,608	805,750	.....	83,295	190,763
47	San Antonio, Tex.....	1,061,305	800,000	.....	261,305	.....	255,325	91,500	.....	263,825	.....
48	Bridgeport, Conn.....	1,276,222	1,275,000	.....	.....	2	276,483	275,400	.....	182	931
49	Nashville, Tenn.....	2,398,998	1,635,850	230,000	333,148	.....	424,143	80,000	80,000	294,143	.....
50	New Bedford, Mass.....	3,284,179	737,380	.....	2,825,000	221,799	3,068,474	626,317	.....	2,215,000	227,157
51	Salt Lake City, Utah.....	2,143,079	300,000	1,254,850	.....	588,249	868,438	35,034	451,967	.....	381,437
52	Lowell, Mass.....	2,013,000	493,000	.....	1,520,000	.....	1,870,182	350,182	.....	1,520,000	.....
53	Cambridge, Mass.....	2,039,500	389,500	.....	1,650,000	.....	2,062,700	602,700	.....	1,460,000	.....
54	Trenton, N. J.....	1,507,627	602,300	356,635	550,692	.....	1,004,979	17,035	392,252	695,692	.....
55	Hartford, Conn.....	1,608,039	1,430,000	.....	178,039	.....	246,852	80,000	.....	186,852	.....
56	Houston, Tex.....	6,082,514	2,359,657	.....	3,667,975	54,882	3,861,439	163,337	.....	3,694,575	61,527
57	Tacoma, Wash.....	417,885	.....	231,686	179,374	6,825	748,451	188,904	448,505	95,514	17,528
58	Reading, Pa.....	375,590	273,500	.....	102,090	.....	181,500	60,500	1,000	180,000	.....
59	Youngstown, Ohio.....	1,992,341	1,537,150	303,125	98,707	53,359	699,117	295,605	287,893	86,027	29,592
60	Camden, N. J.....	1,466,354	675,000	85,000	685,000	21,354	813,184	18,250	62,000	713,000	19,934
61	Albany, N. Y.....	1,844,231	1,475,000	389,231	.....	.....	943,613	432,092	248,530	269,991	.....
62	Springfield, Mass.....	2,612,588	620,000	.....	1,800,000	192,568	2,603,801	367,200	.....	2,000,000	236,601
63	Lynn, Mass.....	1,629,000	429,000	.....	1,200,000	.....	1,505,400	295,400	.....	1,210,000	.....

1 Data included for county are for fiscal year closing June 30, 1915.

GENERAL TABLES.

339

TABLE 31.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 113.]

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1916.											
64	Des Moines, Iowa.....	\$359,163	\$723,300	.....	\$56,896	\$73,972	\$537,754	\$404,000	.....	\$38,803	\$44,951
65	Fort Worth, Tex.....	442,943	52,354	.....	345,376	45,218	495,143	127,230	.....	309,898	58,015
66	Lawrence, Mass.....	2,982,000	1,182,000	.....	1,800,000	.....	1,889,800	283,800	.....	1,606,000	.....
67	Kansas City, Kans.....	1,210,687	686,132	\$375,267	74,987	74,301	708,545	247,044	\$253,456	103,234	104,811
68	Yonkers, N. Y.....	7,071,128	836,000	330,000	5,905,128	.....	6,972,162	715,980	173,000	6,053,182	.....
69	Schenectady, N. Y.....	2,670,085	292,200	270,923	2,075,000	31,962	1,983,563	375,067	172,488	1,414,000	22,008
70	Wilmington, Del.....	600,212	512,000	.....	.....	88,212	223,404	127,600	.....	95,804	.....
71	Duluth, Minn.....	307,645	150,000	140,000	15,139	2,715	182,156	33,000	143,000	.....	6,156
72	Oklahoma City, Okla.....	552,642	.....	.....	543,043	39,499	639,233	59,355	.....	589,690	40,188
73	Norfolk, Va.....	592,028	.....	.....	840,000	52,028	1,214,777	500,000	.....	660,000	54,777
74	Elizabeth, N. J.....	661,927	8,500	150,800	502,627	.....	638,787	3,200	139,414	496,173	.....
75	Somerville, Mass.....	1,396,000	240,000	.....	1,156,000	.....	1,326,500	206,500	.....	1,121,000	.....
76	Waterbury Conn.....	961,319	732,850	.....	7,000	221,469	220,507	123,894	.....	7,000	59,613
77	St. Joseph, Mo.....	450,237	443,632	.....	.....	16,605	200,342	179,822	.....	.....	20,520
78	Utica, N. Y.....	1,731,115	566,688	184,427	680,000	.....	1,013,119	150,415	182,704	680,000	.....
79	Akron, Ohio.....	1,648,826	1,199,730	487,796	161,300	.....	1,073,796	328,865	499,032	245,800	99
80	Troy, N. Y.....	1,921,777	143,000	186,257	1,487,500	104,720	2,192,323	442,909	163,715	1,461,800	123,899
81	Manchester, N. H.....	553,838	400,000	.....	400,000	53,838	756,736	304,500	.....	408,236	43,986
82	Hoboken, N. J.....	1,870,115	417,285	.....	1,452,830	.....	1,633,083	12,500	.....	1,620,583	.....
83	Wilkes-Barre, Pa.....	948,148	640,000	123,200	88,000	96,948	262,566	74,000	35,700	118,000	34,896
84	Fort Wayne, Ind.....	26,507	.....	.....	.....	26,507	78,847	35,500	.....	.....	43,347
85	Erie, Pa.....	390,566	260,920	39,631	68,000	22,015	219,226	20,000	62,526	127,000	9,700
86	Jacksonville, Fla.....	570,221	19,554	100,000	225,322	225,345	566,801	27,000	20,000	242,982	276,819
87	Evansville, Ind.....	362,009	278,000	.....	68,000	15,109	82,884	26,800	.....	17,200	38,884
88	East St. Louis, Ill.....	304,767	.....	23,500	253,464	27,823	423,858	1,769	160,808	244,285	16,996
89	Harrisburg, Pa.....	389,850	259,000	42,400	88,000	450	554,652	367,100	100,900	80,500	6,152
90	Peoria, Ill.....	442,738	.....	126,788	314,000	1,953	431,242	90,000	105,900	234,000	1,342
91	Passaic, N. J.....	968,207	336,000	50,500	551,707	.....	714,632	96,500	70,500	547,632	.....
92	Savannah, Ga.....	523,742	200,000	.....	292,289	31,463	330,324	89,807	.....	188,722	51,795
93	Bayonne, N. J.....	498,317	5,000	57,558	435,759	.....	458,852	115,500	29,000	314,352	.....
94	Wichita, Kans.....	51,963	20,067	13,684	1,180	17,052	587,698	255,637	294,413	1,760	35,988
95	South Bend, Ind.....	169,789	62,500	.....	106,857	432	186,468	109,508	.....	76,953	7
96	Johnstown, Pa.....	22,384	12,000	.....	10,000	384	48,545	35,000	.....	10,000	545
97	Brookton, Mass.....	1,629,450	279,450	.....	1,260,000	.....	1,433,950	233,950	.....	1,200,000	.....
98	Sacramento, Cal.....	1,564,671	1,853,460	.....	4,838	6,573	159,588	145,914	.....	4,838	8,838
99	Terre Haute, Ind.....	237,000	227,000	.....	10,000	.....	167,498	165,150	.....	.....	2,348
100	Holyoke, Mass.....	1,383,608	283,500	.....	1,090,108	.....	1,261,500	368,500	.....	893,000	.....
101	Portland, Me.....	1,225,390	246,150	.....	979,239	.....	895,111	34,405	.....	860,706	.....
102	Allentown, Pa.....	351,450	369,450	.....	12,000	.....	146,700	146,700	.....	.....	.....
103	El Paso, Tex.....	604,229	507,400	.....	45,785	51,044	209,503	27,966	.....	144,096	37,441
104	Charleston, S. C.....	5,500	.....	5,500	.....	.....	5,600	100	5,500	.....	.....
105	Springfield, Ill.....	424,105	842	32,283	329,307	61,673	544,188	61,445	62,248	310,766	109,739
106	Canton, Ohio.....	1,850,610	1,236,400	191,100	414,293	8,817	568,650	94,100	208,140	262,243	4,167
107	Chattanooga, Tenn.....	519,769	165,000	44,789	310,000	.....	320,871	.....	43,464	277,407	.....
108	Pawtucket, R. I.....	1,851,461	1,107,000	.....	700,000	44,461	1,400,175	765,951	.....	600,000	34,224
109	Altoona, Pa.....	193,397	.....	124,099	69,000	298	153,100	11,000	72,100	70,000	.....
110	Covington, Ky.....	643,791	200,000	8,620	435,171	.....	422,228	15,500	6,122	400,606	.....
111	Mobile, Ala.....	79,885	.....	.....	79,885	.....	262,731	65,000	128,000	69,731	.....
112	Berkeley, Cal.....	38,643	.....	.....	16,639	22,304	113,289	58,702	.....	35,603	18,984
113	Sioux City, Iowa.....	526,059	271,000	.....	253,796	1,263	573,339	285,100	1,800	284,947	1,492
114	Atlantic City, N. J.....	1,459,128	865,000	21,100	555,000	18,028	469,389	20,000	8,900	400,000	40,489
115	Saginaw, Mich.....	252,456	46,000	199,000	.....	7,456	353,176	90,200	248,700	.....	14,276
116	Little Rock, Ark.....	791,718	643,320	81,804	64,000	2,594	737,644	390,737	212,813	66,500	67,894
117	Rockford, Ill.....	1,067,968	20,000	244,914	775,100	27,954	791,239	10,000	107,388	667,418	6,435
118	Binghamton, N. Y.....	579,557	432,700	60,000	44,006	42,851	200,507	48,500	20,610	89,650	41,747
119	Pueblo, Colo.....	306,214	.....	131,500	130,215	44,499	249,798	28,940	30,000	123,710	67,148
120	New Britain, Conn.....	371,735	320,000	.....	50,100	1,635	110,221	45,000	.....	64,000	1,221
121	Flint, Mich.....	372,168	226,726	109,909	29,000	15,533	139,803	47,426	43,890	27,510	20,977
122	Tampa, Fla.....	570,365	308,920	.....	206,573	54,872	295,939	49,280	.....	194,943	51,717
123	San Diego, Cal.....	439,452	300,000	.....	139,452	.....	512,885	321,750	.....	191,135	.....
124	Springfield, Ohio.....	790,688	303,722	245,713	226,800	14,453	467,870	87,709	94,211	273,800	11,850
125	York, Pa.....	223,339	160,000	55,400	.....	7,939	36,726	18,000	4,600	.....	14,123
126	Lancaster, Pa.....	398,000	330,000	.....	68,000	.....	165,000	45,000	.....	120,000	.....
127	Malden, Mass.....	1,185,000	235,000	.....	950,000	.....	1,041,400	91,400	.....	950,000	.....
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916.											
128	Augusta, Ga.....	\$1,132,570	\$500,000	.....	\$630,796	\$1,774	\$429,743	.....	.....	\$429,743	.....
129	Davenport, Iowa.....	163,163	152,000	.....	9,500	1,663	133,493	\$131,500	.....	.....	\$1,993
130	Topeka, Kans.....	366,307	79,084	\$118,626	.....	168,597	270,617	80,227	\$91,000	.....	99,300
131	Salem, Mass.....	1,695,388	1,045,000	.....	650,388	.....	847,154	146,650	.....	700,504	.....
132	Haverhill, Mass.....	612,500	152,500	.....	460,000	.....	602,106	123,000	.....	479,106	.....
133	Kalamazoo, Mich.....	208,975	42,000	71,000	93,000	2,975	291,457	122,830	70,370	93,630	4,627
134	Bay City, Mich.....	119,050	.....	80,000	39,050	.....	162,500	25,000	114,000	22,500	.....
135	McKeesport, Pa.....	98,732	25,000	29,651	44,081	.....	142,574	55,000	46,827	40,747	.....

TABLE 31.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1916—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 19. For a text discussion of this table, see page 113.]

City number.	CITY.	OBLIGATIONS ISSUED DURING THE YEAR.					OBLIGATIONS REDEEMED DURING THE YEAR.				
		Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.	Total.	Funded and floating debt.	Special assessment bonds and certificates.	Revenue bonds and notes, and interest-bearing warrants.	Warrants and miscellaneous current obligations.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1916—Continued.											
136	Lincoln, Nebr.....	\$421,773	\$36,500	\$363,649	.....	\$21,624	\$332,720	\$55,000	\$253,773	.....	\$23,947
137	Racine, Wis.....	187,800	187,800	.....	.....	.....	67,442	66,342	.....	81,100	.....
138	Macon, Ga.....	606,177	314,000	.....	\$245,406	46,777	215,195	10,000	.....	158,134	47,061
139	Pasadena, Cal.....	230,307	146,561	.....	.....	83,746	250,113	141,514	.....	.....	108,599
140	Superior, Wis.....	243,248	55,500	137,433	50,000	315	108,690	14,800	42,942	50,000	948
141	Huntington, W. Va.....	232	.....	.....	.....	232	45,236	.....	45,000	.....	236
142	Chelsea, Mass.....	790,564	151,000	.....	639,564	.....	654,550	23,540	.....	626,010	.....
143	Woonsocket, R. I.....	1,144,324	200,000	.....	900,000	44,324	1,061,018	264,000	.....	790,000	47,018
144	Wheeling, W. Va.....	68,312	.....	.....	68,075	237	89,769	30,000	.....	59,319	350
145	Newton, Mass.....	967,156	46,500	.....	850,000	70,656	1,432,069	472,000	.....	900,000	60,069
146	Butte, Mont.....	866,493	.....	377,032	454,374	35,067	515,129	22,400	165,580	323,962	3,187
147	Montgomery, Ala.....	820,294	300,000	152,000	360,000	8,294	745,480	3,317	122,575	610,534	8,754
148	Muskogee, Okla.....	451,467	105,000	.....	346,467	.....	215,317	.....	.....	215,317	.....
149	Roanoke, Va.....	216,799	150,000	.....	.....	66,799	116,542	2,500	.....	.....	114,342
150	West Hoboken, N. J.....	421,235	3,000	33,235	380,000	.....	412,221	13,500	163,721	235,000	.....
151	Galveston, Tex.....	275,717	202,500	.....	.....	73,217	230,792	159,038	.....	.....	71,754
152	East Orange, N. J.....	1,128,944	137,000	71,884	919,960	.....	913,728	15,200	112,935	785,593	.....
153	Fitchburg, Mass.....	1,371,200	368,000	.....	1,003,200	.....	1,019,940	151,940	.....	868,000	.....
154	Chester, Pa.....	117,000	.....	21,000	96,000	.....	172,300	100,000	32,300	40,000	.....
155	New Castle, Pa.....	155,769	60,000	92,688	.....	3,081	85,949	20,500	59,274	.....	6,176
156	Springfield, Mo.....	136,713	6,201	.....	130,000	512	128,857	3,000	.....	122,500	3,357
157	Perth Amboy, N. J.....	1,161,900	202,000	461,500	498,400	.....	781,550	46,600	376,000	358,950	.....
158	Lexington, Ky.....	512,950	20,000	70,600	422,350	.....	399,539	4,000	45,839	349,700	.....
159	Dubuque, Iowa.....	318,532	96,000	168,247	24,471	29,814	411,227	164,000	106,922	106,859	33,376
160	Hamilton, Ohio.....	202,943	146,500	41,545	.....	14,898	170,711	50,300	110,410	8,006	1,995
161	Lansing, Mich.....	45,776	5,000	30,500	.....	10,276	86,743	40,000	35,500	.....	11,243
162	Charlotte, N. C.....	709,658	3,958	14,000	691,700	.....	686,880	10,553	57,000	619,297	.....
163	Decatur, Ill.....	453,435	.....	169,563	49,900	233,972	212,237	2,500	70,242	49,900	80,595
164	Portsmouth, Va.....	316,408	.....	.....	316,408	.....	268,415	.....	.....	268,415	.....
165	Everett, Mass.....	613,900	114,900	.....	499,000	.....	533,236	125,230	.....	408,000	.....
166	Knoxville, Tenn.....	224,246	77,246	7,000	140,000	.....	432,316	123,500	171,816	137,000	.....
167	Elmira, N. Y.....	1,576,572	1,500,000	.....	69,408	7,164	146,737	61,000	.....	79,024	6,713
168	San Jose, Cal.....	9,006	.....	.....	7,933	1,073	53,370	38,025	.....	15,345	14,445
169	Joliet, Ill.....	594,505	17,850	307,700	214,207	54,748	388,228	18,975	76,600	287,968	4,685
170	Pittsfield, Mass.....	855,578	255,578	.....	700,000	.....	908,900	258,900	.....	650,000	.....
171	Quincy, Mass.....	937,650	112,650	.....	825,000	.....	1,073,236	273,236	.....	800,000	.....
172	Auburn, N. Y.....	143,487	4,580	53,468	76,065	9,344	193,397	67,022	52,078	63,478	10,749
173	Quincy, Ill.....	32,619	.....	3,200	18,383	11,036	95,300	46,000	11,800	19,841	17,949
174	Cedar Rapids, Iowa.....	28,690	.....	.....	15,816	12,874	84,936	62,700	.....	7,785	14,451
175	Mount Vernon, N. Y.....	491,786	433,970	47,000	8,622	2,194	235,094	221,026	14,000	.....	68
176	New Rochelle, N. Y.....	1,010,128	182,000	113,110	682,267	32,751	1,028,247	171,500	145,860	677,565	33,322
177	Niagara Falls, N. Y.....	299,365	121,000	161,365	17,000	.....	234,086	114,500	100,186	19,400	.....
178	Amsterdam, N. Y.....	239,357	20,057	35,000	184,300	.....	239,686	25,726	15,000	198,850	.....
179	Taunton, Mass.....	563,687	96,000	.....	435,000	32,687	557,882	76,875	.....	447,000	34,007
180	Jamestown, N. Y.....	471,315	144,279	49,615	277,621	.....	488,861	123,865	23,399	341,597	.....
181	Lorain, Ohio.....	479,691	222,000	144,125	107,252	6,314	541,331	171,844	116,116	213,549	39,822
182	Oshkosh, Wis.....	217,400	217,400	.....	.....	.....	33,550	33,550	.....	.....	.....
183	Jackson, Mich.....	144,362	.....	.....	130,000	14,362	192,539	32,000	.....	154,000	6,539
184	Lima, Ohio.....	132,412	40,000	87,863	.....	4,549	165,674	56,500	107,001	.....	2,173
185	Stockton, Cal.....	550,158	550,000	.....	.....	158	18,350	18,225	.....	.....	125
186	Waterloo, Iowa.....	313,777	252,000	.....	46,574	14,993	256,321	129,593	.....	85,683	41,045
187	Fresno, Cal.....	3,696	.....	.....	.....	3,696	19,484	16,550	.....	.....	2,934
188	Shreveport, La.....	388,056	112,851	.....	275,205	.....	294,050	33,111	.....	260,939	.....
189	Columbia, S. C.....	697,274	250,000	30,000	417,274	.....	340,204	.....	6,000	334,204	.....
190	Austin, Tex.....	807,009	725,000	.....	56,458	25,551	125,962	70,577	.....	40,846	14,539
191	Everett, Wash.....	420,099	.....	165,672	254,427	.....	451,658	63,900	163,107	224,651	.....
192	Aurora, Ill.....	208,984	127,212	48,669	32,526	577	100,046	38,433	56,368	.....	5,245
193	Williamsport, Pa.....	28,026	.....	24,900	2,500	626	43,151	25,000	16,100	.....	2,051
194	Joplin, Mo.....	263,500	363,500	.....	.....	.....	43,500	43,500	.....	.....	.....
195	Waco, Tex.....	91,022	.....	.....	86,630	4,392	134,831	49,000	6,907	73,673	5,251
196	Orange, N. J.....	924,616	158,350	29,119	737,147	.....	960,893	47,300	51,918	861,675	.....
197	Boise, Idaho.....	163,641	.....	99,014	64,317	310	199,642	29,500	130,634	39,508	.....
198	Lynchburg, Va.....	81,000	81,000	.....	.....	.....	109,800	109,800	.....	.....	.....
199	Colorado Springs, Colo.....	160,852	113,600	.....	27,957	19,295	235,468	191,067	19,800	7,000	17,601
200	Brookline, Mass.....	1,080,100	280,100	.....	800,000	.....	988,901	188,901	.....	800,000	.....
201	Danville, Ill.....	348,112	.....	167,943	119,512	60,657	347,138	21,000	66,903	119,512	139,723
202	Newport, Ky.....	64,490	8,850	.....	55,640	.....	90,915	23,400	.....	67,515	.....
203	Bellingham, Wash.....	187,813	.....	168,181	7,427	12,205	165,050	900	144,887	8,914	10,349
204	La Crosse, Wis.....	14,087	.....	13,170	.....	917	63,267	48,000	12,134	2,070	1,063
205	Council Bluffs, Iowa.....	215,770	.....	.....	15,000	200,770	109,657	56,000	.....	.....	50,657
206	Norristown, Pa.....	7,500	.....	.....	7,500	.....	30,500	28,000	.....	2,500	.....
207	Kenoza, Wis.....	362,101	360,000	.....	.....	2,101	39,816	85,583	.....	.....	4,233
208	Ord, Utah.....	570,577	75,000	305,596	189,235	746	458,279	.....	307,495	150,434	350
209	Winston-Salem, N. C.....	277,500	8,000	58,000	211,500	.....	214,061	15,000	.....	199,061	.....
210	Zanesville, Ohio.....	488,128	327,700	141,569	18,000	859	461,155	291,400	150,629	18,500	626
211	Easton, Pa.....	156,600	115,300	.....	41,500	.....	40,000	26,500	.....	13,500	.....
212	Waltham, Mass.....	503,790	53,790	.....	450,000	.....	497,080	72,080	.....	425,000	.....
213	Madison, Wis.....	480,312	220,000	169,700	90,500	142	256,368	27,500	102,400	126,469	.....

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹		
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
	Grand total.....								
	Government of city.....	\$35,338,012,311	\$27,859,985,291	\$5,795,423,393	\$303,923,704	\$1,373,679,933			
	Government of state.....	20,024,368,417	14,706,616,612	4,376,151,631	228,682,841	712,917,033			
	Government of county.....	11,498,716,830	8,961,151,311	2,342,901,183	148,167,907	48,493,429			
	Governments of other civil divisions.....	683,747,375	483,753,701	198,088,674	4,905,000				
	Group I.....								
	Government of city.....	18,086,848,450	14,664,957,856	2,364,033,493	82,514,934	975,342,157			
	Government of state.....	5,780,476,888	3,885,779,759	1,301,504,952	82,514,934	510,677,243			
	Group II.....								
	Government of city.....	4,160,027,511	3,313,139,558	703,765,469	3,653,292	139,469,192			
	Government of state.....	2,690,681,050	2,077,699,431	513,052,941		99,923,673			
	Group III.....								
	Government of city.....	6,952,768,604	5,122,612,415	1,520,739,773	140,279,462	169,136,954			
	Government of state.....	6,452,423,733	4,865,420,237	1,450,214,516	80,866,144	55,927,838			
	Government of county.....	5,854,622,368	4,553,833,213	1,188,963,811	80,866,144	30,900,198			
	Governments of other civil divisions.....	408,265,080	293,839,980	114,425,100					
	Group IV.....								
	Government of city.....	3,508,234,720	2,770,877,352	632,456,616	44,634,934	60,278,794			
	Government of state.....	2,780,994,386	2,146,552,805	576,233,957	34,047,154	23,430,440			
	Government of county.....	3,227,917,110	2,559,855,052	620,099,632	34,047,154	13,294,642			
	Governments of other civil divisions.....	190,898,376	133,578,433	53,757,591	3,562,349				
	Group V.....								
	Government of city.....	2,630,133,056	1,988,398,080	574,428,015	32,851,052	34,453,846			
	Government of state.....	2,319,787,360	1,731,134,410	535,035,483	30,654,609	22,902,836			
	Government of county.....	2,416,177,354	1,847,335,416	533,537,740	30,654,609	4,299,589			
	Governments of other civil divisions.....	84,583,919	56,335,288	26,905,680	1,342,651				
	ALABAMA.....								
33	Birmingham.....								
	Government of city.....	93,531,525	66,422,976	27,108,549		60	60		
	Government of state.....	93,531,525	66,422,976	27,108,549		60	60		
	Government of county.....	93,531,525	66,422,976	27,108,549		60	60		
111	Mobile.....								
	Government of city.....	33,360,761	25,125,717	8,235,044		60	60		
	Government of state.....	33,360,761	25,125,717	8,235,044		60	60		
	Government of county.....	33,360,761	25,125,717	8,235,044		60	60		
147	Montgomery.....								
	Government of city.....	24,341,745	17,489,305	6,852,440		60	60		
	Government of state.....	24,341,745	17,489,305	6,852,440		60	60		
	Government of county.....	24,341,745	17,489,305	6,852,440		60	60		
	ARKANSAS.....								
116	Little Rock.....								
	Government of city.....								
	City corporation.....	34,116,850	27,050,920	7,065,930		40	40		
	School district.....	35,665,206	27,890,285	7,774,920		40	40		
	Government of state.....	34,116,850	27,050,920	7,065,930		40	40		
	Government of county.....	34,116,850	27,050,920	7,065,930		40	40		
	CALIFORNIA.....								
112	Berkeley.....								
	Government of city.....								
	City corporation.....	43,097,190	40,924,940	2,172,250		70	60		
	School district.....	38,206,414	34,700,900	3,505,514		60	60		
	Government of county.....	35,178,064	32,718,150	3,459,914		60	60		
187	Fresno.....								
	Government of city.....								
	City corporation.....	22,091,306	19,052,980	3,038,326		60	60		
	School district.....	22,091,306	19,052,980	3,038,326		60	60		
	Government of county.....	22,091,306	19,052,980	3,038,326		60	60		
10	Los Angeles.....								
	Government of city.....								
	City corporation.....	418,898,862	393,409,550	25,489,312		50	40		
	County.....	404,362,700	344,899,075	59,463,025		48	38		
	School district.....	404,362,700	344,899,075	59,463,025		48	38		
30	Oakland.....								
	Government of city.....								
	City corporation.....	142,671,725	127,489,050	15,182,675		48	48		
	School district.....	138,754,220	125,583,775	13,169,445		50	50		
	Sanitary district.....	2,193,944	2,106,464	87,450		48	48		
	Government of county.....	138,754,220	125,583,775	13,169,445		50	50		
139	Pasadena.....								
	Government of city.....								
	City corporation.....	56,680,795	47,940,320	8,740,475		67	67		
	School district.....	41,103,755	34,079,055	7,024,700		54	54		
	Government of county.....	41,103,755	34,079,055	7,024,700		54	54		
98	Sacramento.....								
	Government of city.....								
	City corporation.....	69,420,680	63,220,680	6,199,600		70	70		
	School district.....	59,530,470	53,382,690	6,147,780		60	60		
	Government of county.....	59,530,470	53,382,690	6,147,780		60	60		

¹ For property subject to general property taxes.

* Not reported.

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
						\$765,480,377	\$750,848,088	\$23.27	\$11,276,138	\$0.35	\$3,356,151	
\$1,052.43	\$1,373.47	\$42.73				659,397,141	647,896,207	20.03	8,675,533	0.27	2,825,401	
595.48	874.61	22.09				54,319,755	51,676,911	1.60	2,471,242	0.08	271,602	
354.55	504.81	1.50				51,042,226	50,653,715	1.57	129,363	(*)	259,148	
						721,255	721,255					
1,270.14	1,539.33	72.40				355,653,105	347,337,677	25.78	7,800,653	0.58	514,775	
391.16	671.04	37.91				340,067,580	333,632,155	24.76	5,920,650	0.44	514,775	
						15,585,525	13,705,522	1.02	1,880,003	0.14		
990.24	1,488.44	34.35				100,163,486	99,005,237	24.38	1,020,213	0.25	138,036	
638.09	859.18	24.61				92,765,453	91,787,275	22.60	840,147	0.21	138,036	
						7,393,028	7,217,962	1.78	180,066	0.04		
965.43	1,285.90	24.07				155,010,971	155,239,191	22.09	1,578,968	0.22	1,192,812	
910.38	1,202.13	7.96				115,418,746	113,167,459	16.11	1,254,193	0.18	997,064	
828.86	1,145.18	4.40				17,675,437	17,288,607	2.46	245,044	0.03	138,786	
						24,752,851	24,619,158	3.50	76,731	0.01	56,962	
						163,937	163,937					
783.68	1,091.47	13.61				87,764,811	86,422,084	19.46	516,655	0.12	826,072	
628.18	906.04	5.30				64,648,449	63,591,276	14.32	403,868	0.09	653,305	
731.13	1,072.64	2.99				7,517,351	7,366,071	1.66	76,278	0.02	75,002	
						15,240,477	15,106,203	3.40	36,509	0.01	97,765	
						358,534	358,534					
784.37	1,118.63	10.50				63,888,004	62,843,899	19.22	359,649	0.11	684,456	
692.96	986.11	6.99				46,496,908	45,718,012	13.93	256,675	0.08	522,221	
728.14	1,064.83	1.32				6,143,414	5,998,749	1.83	86,851	0.03	87,814	
						11,048,898	10,928,354	3.34	16,123	(*)	104,421	
						193,784	193,784					
3543.41	\$905.69		\$23.50	\$14.10		2,197,981	2,197,981	12.77				3
543.41	905.69		10.00	6.09		935,315	935,315	5.44				
543.41	905.69		6.50	3.90	(*)	607,945	607,945	3.53			(*)	
			4.28			654,721	654,721	3.80				
592.61	987.68		25.00	15.00		834,019	834,019	14.82				11
592.61	987.68		11.00	6.00		368,968	368,968	6.52				
592.61	987.68		6.50	3.90	(*)	216,845	216,845	3.83			(*)	
			7.50	4.50		250,206	250,206	4.45				
567.30	945.50		25.23	15.15		614,629	614,629	14.32				14
567.30	945.50		11.25	6.75		273,845	273,845	6.38				
567.30	945.50		6.50	3.90	(*)	153,221	153,221	3.69			(*)	
			7.50	4.50		182,563	182,563	4.25				
618.53	1,510.70		28.13	11.51	\$1.00	986,442	970,374	17.69			16,068	11
618.53	1,510.70		12.00	4.91		420,240	420,240	7.42				
618.53	1,510.70		5.00	2.05		170,594	170,594	3.09				
618.53	1,510.70		7.60	2.86		249,656	249,656	4.33				
618.53	1,510.70		7.38	3.02		251,612	251,612	4.56				
618.53	1,510.70		8.75	3.53	1.00	314,590	293,522	5.71			16,068	
765.95	1,103.41		30.27	19.41		1,201,336	1,201,336	21.10				11
642.98	1,071.64		20.37	13.47		843,173	843,173	14.73				
642.98	1,071.64		13.27	9.21		571,907	571,907	10.16				
			7.10	4.26		271,266	271,266	4.57				
			9.90	5.94		358,163	358,163	6.37				
644.44	1,074.06		31.88	19.13		704,254	704,254	20.55				15
644.44	1,074.06		19.08	11.45		421,485	421,485	12.30				
644.44	1,074.06		11.08	6.65		244,755	244,755	7.14				
			8.00	4.80		176,730	176,730	5.16				
			12.80	7.68		282,769	282,769	8.25				
855.61	1,737.26		31.86	15.19		13,107,612	13,107,612	26.77				7
825.92	1,787.26		31.86	15.19		13,107,612	13,107,612	26.77				
825.92	1,787.26		15.56	7.66		6,516,500	6,516,500	13.31				
			9.40	4.34		3,801,009	3,801,009	7.76				
			6.90	3.19		2,790,103	2,790,103	5.70				
733.79	1,528.74		35.45	17.32		4,684,412	4,684,412	24.06				3
712.65	1,425.29		25.55	12.37		3,310,745	3,310,745	17.00				
(*)	(*)		18.06	8.67		2,580,087	2,580,087	13.25				
712.65	1,425.29		5.23	2.62		725,698	725,698	3.73				
			2.26	1.08		4,960	4,960	(*)				
			9.90	4.95		1,373,667	1,373,667	7.06				
1,255.28	1,832.02		27.33	16.11		1,288,945	1,288,945	28.55				1
910.30	1,685.74		17.93	11.03		902,570	902,570	19.99				
910.30	1,685.74		10.63	7.09		602,513	602,513	13.34				
			7.30	3.94		300,057	300,057	6.85				
			9.40	5.03		386,375	386,375	8.56				
1,071.21	1,530.29		30.23	19.36		1,920,231	1,920,231	29.63				
918.60	1,530.29		17.24	11.57		1,146,930	1,146,930	17.70				
918.60	1,530.29		12.23	8.56		848,682	848,682	13.10				
			5.61	3.01		298,218	298,218	4.60				
			12.99	7.79		773,301	773,301	11.93				

* Basis for all real property except property valued at \$3,929,670 assessed by state tax commission on basis of 50 per cent.

* Per capita not computed; population of district not known.

* Average rate.

* Less than one-half of 1 per cent.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹			
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
CALIFORNIA—continued.									
123	San Diego.....								
	Government of city.....								
	City corporation.....	\$85,107,759	\$79,185,679	\$5,922,080			55	40	
	School district.....	51,864,632	47,206,215	4,658,717			33	33	
	Government of county.....	51,864,632	47,206,215	4,658,717			33	33	
12	San Francisco.....								
	Government of city.....	538,703,750	476,824,878	61,878,872			50	50	
168	San Jose.....								
	Government of city.....								
	City corporation.....	25,868,040	23,194,490	2,673,550			60	60	
	School district.....	26,139,505	23,443,230	2,696,275			60	60	
	Government of county.....	25,868,040	23,194,490	2,673,550			60	60	
185	Stockton.....								
	Government of city.....								
	City corporation.....	26,605,704	22,870,218	3,735,486			30	30	
	School district.....	23,938,613	23,938,613	(²)			30	30	
	Government of county.....	22,975,118	22,975,118	(²)			30	30	
COLORADO.									
199	Colorado Springs.....								
	Government of city.....								
	City corporation.....	36,923,410	36,923,410	(³)			100	100	
	School district.....	36,923,410	36,923,410	(³)			100	100	
	Government of state.....	36,923,410	36,923,410	(³)			100	100	
	Government of county.....	36,923,410	36,923,410	(³)			100	100	
24	Denver.....								
	Government of city.....								
	City corporation.....	358,365,823	265,013,924	93,351,899			100	100	
	School district.....	248,365,823	265,013,924	93,351,899			100	100	
	Government of state.....	358,365,823	265,013,924	93,351,899			100	100	
119	Pueblo.....								
	Government of city.....								
	City corporation.....	31,427,559	24,849,336	7,078,223			100	100	
	School districts.....	31,427,559	24,849,336	7,078,223			100	100	
	Government of state.....	31,427,559	24,849,336	7,078,223			100	100	
	Government of county.....	31,427,559	24,849,336	7,078,223			100	100	
CONNECTICUT.									
48	Bridgeport.....								
	Government of city.....	141,417,321	103,888,872	35,210,959	\$2,317,490		100	100	
	Government of state.....	139,099,831	103,888,872	35,210,959			100	100	
	Government of county.....	139,099,831	103,888,872	35,210,959			100	100	
55	Hartford.....								
	Government of city.....								
	City corporation.....	180,824,480	95,919,402	15,493,153	69,411,925		80	80	
	School districts.....	111,765,856	96,272,703	15,493,153			80	80	
	Government of state.....	111,412,555	95,919,402	15,493,153			80	80	
	Government of county.....	111,412,555	95,919,402	15,493,153			80	80	
120	New Britain.....								
	Government of city.....	45,551,513	31,557,614	12,917,253	1,078,646		100	100	
	Government of state.....	44,474,867	31,557,614	12,917,253			100	100	
	Government of county.....	44,474,867	31,557,614	12,917,253			100	100	
38	New Haven.....								
	Government of city.....								
	City corporation.....	161,750,542	134,498,039	21,178,207	6,074,296		100	100	
	School districts.....	6,113,481					100	100	
	Borough of Fairhaven.....	2,018,676					100	100	
	Government of state.....	155,676,246	134,498,039	21,178,207			100	100	
	Government of county.....	155,676,246	134,498,039	21,178,207			100	100	
76	Waterbury.....								
	Government of city.....								
	City corporation.....	80,635,630	59,302,817	19,932,813	1,400,000		90	85	
	School districts.....	4,269,662	3,725,621	544,041			90	85	
	Government of state.....	79,235,630	59,302,817	19,932,813			90	85	
	Government of county.....	79,235,630	59,302,817	19,932,813			90	85	
DELAWARE.									
70	Wilmington.....								
	Government of city.....	52,580,225	50,504,600		\$2,284,625	(⁴)	100		
	Government of county.....	58,732,876	58,732,876				70		
DISTRICT OF COLUMBIA.									
17	Washington.....								
	Government of city.....	429,251,888	394,208,904	35,041,984			67	100	

¹ For property subject to general property taxes.² Average rate.³ Basis for land and lots improvements; assessed on a basis of 50 per cent.⁴ Basis for all personal property except money, which is assessed on a basis of 100 per cent.⁵ Valuation of personal property included with that of real property.

GENERAL TABLES.

345

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Total.	Per capita.	Total.			Per capita.
			\$40.68	\$17.19		\$2,704,912	\$2,704,912	\$32.92				123
			21.40	11.76		1,860,551	1,860,551	36.40				
\$1,665.03	\$3,106.31		17.90	9.59		1,523,429	1,523,429	29.80				
1,014.67	3,044.01		6.50	2.17		337,122	337,122	6.66				
1,014.67	3,044.01		16.23	5.43		844,361	844,361	16.52				
			22.66	11.30		12,174,967	12,174,967	26.48				12
1,171.70	2,343.40		22.66	11.36		12,174,967	12,174,967	26.48				
			37.99	16.80		724,833	724,833	19.12				108
			15.39	9.24		398,896	398,896	10.52				
682.21	1,137.02		* 11.96	* 7.18		309,302	309,302	8.16				
682.21	1,137.02		* 3.43	* 2.06		89,594	89,594	2.36				
682.21	1,137.02		12.60	7.56		325,937	325,937	8.60				
			37.01	12.00		922,486	922,486	26.51				185
			22.01	7.50		577,559	577,559	16.52				
771.00	2,195.71		* 14.51	* 5.25		897,944	897,944	11.53				
665.79	2,219.30		7.50	2.25		179,915	179,915	4.99				
665.79	2,219.30		15.00	4.50		344,627	344,627	9.99				
			19.32	19.32		713,361	713,361	32.06				199
			11.90	11.90		439,389	439,389	13.59				
1,141.58	1,141.58		6.70	6.70		247,387	247,387	7.65				
1,141.58	1,141.58		5.20	5.20		192,002	192,002	5.94				
1,141.58	1,141.58		2.10	2.10	(*)	77,539	77,539	2.40			(*)	
1,141.58	1,141.58		5.32	5.32		196,433	196,433	6.07				
			16.30	16.30	\$1.00	5,866,640	5,843,064	23.08			\$23,570	24
			14.20	14.20		5,090,496	5,090,496	20.11				
1,415.56	1,415.56		* 9.78	* 9.78		3,504,817	3,504,817	13.85				
1,415.56	1,415.56		* 4.42	* 4.42		1,585,679	1,585,679	6.20				
1,415.56	1,415.56		2.10	2.10	1.00	776,144	752,568	2.97			23,576	
			27.65	27.65		868,955	868,955	16.45				119
			19.65	19.65		617,535	617,535	11.69				
594.77	594.77		* 11.87	* 11.87		373,135	373,135	7.06				
594.77	594.77		* 7.78	* 7.78		244,400	244,400	4.63				
594.77	594.77		2.10	2.10	(*)	65,998	65,998	1.25			(*)	
594.77	594.77		5.90	5.90		185,422	185,422	3.51				
			19.84	19.84	2.00	2,845,675	2,760,154	23.15	\$23,175	\$0.19	82,346	48
1,166.75	1,166.75	\$19.44	* 18.18	* 18.18	2.00	2,614,407	2,528,856	21.21	23,175	0.19	62,346	
1,166.75	1,166.75		1.53	1.53		213,268	213,268	1.79				
1,166.75	1,166.75		0.13	0.13		18,000	18,000	0.15				
			22.48	17.98	2.00	3,250,575	2,505,534	22.69	694,119	6.34	59,922	55
			19.47	15.53	2.00	2,024,595	2,170,554	19.83	694,119	6.34	59,922	
1,017.91	1,272.39	634.18	* 14.02	* 11.94	2.00	2,416,299	1,662,258	15.19	694,119	6.34	59,922	
1,021.14	1,276.43		* 4.55	* 3.64		508,296	508,296	4.64				
1,017.91	1,272.39		2.72	2.17		302,735	302,735	2.77				
1,017.91	1,272.39		0.29	0.23		32,245	32,245	0.29				
			17.63	17.63	2.00	821,142	783,700	14.00	10,766	0.20	26,676	120
845.51	845.51	20.47	* 15.62	* 15.62	2.00	732,122	694,680	13.21	10,766	0.20	26,676	
845.51	845.51		1.75	1.75		77,526	77,526	1.47				
845.51	845.51		0.26	0.26		11,494	11,494	0.22				
			22.23	22.23	2.00	3,590,987	3,461,283	23.53	61,124	0.42	68,580	38
			* 19.73	* 19.73	2.00	3,201,797	3,072,093	20.58	61,124	0.42	68,580	
1,038.34	1,058.34	41.30	* 19.29	* 19.29	2.00	3,132,964	3,003,260	20.42	61,124	0.42	68,580	
(*)	(*)		* 9.61	* 9.61		58,711	58,741	(*)				
(*)	(*)		5.00	5.00		10,092	10,092	2.12				
1,058.34	1,058.34		2.00	2.00		311,352	311,352	0.53				
1,058.34	1,058.34		0.50	0.50		77,838	77,838					
			18.91	16.77	2.00	1,553,714	1,498,278	17.68	14,000	0.17	41,436	76
			* 16.59	* 14.71	2.00	1,369,755	1,314,319	15.51	14,000	0.17	41,436	
934.99	1,054.25	16.52	* 16.38	* 14.53	2.00	1,353,578	1,298,142	15.32	14,000	0.17	41,436	
(*)	(*)		* 3.79	* 3.35		16,177	16,177	(*)				
934.99	1,054.25		1.47	1.30		116,531	116,531	1.37				
934.99	1,054.25		0.85	0.76		67,428	67,428	0.80				
			21.20	18.90		1,568,503	1,567,574	16.73	629	0.01		70
881.30	881.30	(*)	* 13.30	* 13.30	(*)	1,095,712	1,098,053	11.72	629	0.01	(*)	
626.78	895.33		8.00	5.60		469,791	469,791	5.01				
			15.00	10.28		6,439,778	6,439,778	17.82				71
1,187.08	1,733.48		15.00	10.28		6,439,778	6,439,778	17.82				

* Not reported.

* Rate for city purposes, \$8.88; for county, \$0.90 per thousand.

* Per capita not computed; population not known.

* Horses and mules taxed at \$1 each.

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹			
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
FLORIDA.									
86	Jacksonville.....								
	Government of city.....	\$59,723,460	\$50,721,000	\$9,002,460		65	65		
	Government of state.....	33,005,361	24,063,260	8,262,512	\$3,679,589	35	35	50	
	Government of county.....	33,005,361	24,063,260	8,262,512	3,679,589	35	35	50	
122	Tampa.....								
	Government of city.....	31,010,715	24,943,017	6,062,698		65	65		
	Government of state.....	15,074,878	10,886,910	3,303,652	884,316	30	20	50	
	Government of county.....	15,074,878	10,886,910	3,303,652	884,316	30	20	50	
GEORGIA.									
32	Atlanta.....								
	Government of city.....	182,812,868	132,770,618	30,876,452	19,165,798	60	60	75	
	Government of state.....	141,901,098	99,577,961	23,157,339	19,165,798	45	45	75	
	Government of county.....	141,901,098	99,577,961	23,157,339	19,165,798	45	45	75	
128	Augusta.....								
	Government of city.....	35,433,021	20,839,450	11,434,473	3,159,098	67	67	75	
	Government of state.....	29,888,360	17,454,320	9,271,942	3,159,098	55	55	75	
	Government of county.....	29,888,360	17,454,320	9,271,942	3,159,098	55	55	75	
138	Macon.....								
	Government of city.....	30,592,383	20,190,203	6,923,106	3,779,074	67	67	75	
	Government of state.....	23,717,684	14,847,490	5,091,120	3,779,074	50	50	75	
	Government of county.....	23,717,684	14,847,490	5,091,120	3,779,074	50	50	75	
92	Savannah.....								
	Government of city.....	58,063,392	36,156,119	13,000,373	8,906,900	67	67	75	
	Government of state.....	49,657,820	27,787,803	12,963,117	8,906,900	55	55	75	
	Government of county.....	49,657,820	27,787,803	12,963,117	8,906,900	55	55	75	
IDAHO.									
197	Boise.....								
	Government of city.....								
	City corporation.....	22,680,592	20,014,986	2,665,516		75	75		
	School district.....	24,283,349	21,617,533	2,665,516		75	75		
	Government of state.....	22,680,592	20,014,986	2,665,516		75	75		
	Government of county.....	22,680,592	20,014,986	2,665,516		75	75		
ILLINOIS.									
192	Aurora.....								
	Government of city.....								
	City corporation.....	9,407,401	6,483,415	2,348,679	575,307	33	33	23	
	School districts.....	9,864,161	6,727,564	2,435,065	701,502	33	33	23	
	Government of state.....	9,407,401	6,483,415	2,348,679	575,307	33	33	23	
	Government of county.....	9,407,401	6,483,415	2,348,679	575,307	33	33	23	
	Government of town.....	9,407,401	6,483,415	2,348,679	575,307	33	33	23	
2	Chicago.....								
	Government of city.....								
	City corporation.....	1,041,770,676	749,887,059	245,438,453	46,445,164	25	25	23	
	County.....	1,041,770,676	749,887,059	245,438,453	46,445,164	25	25	23	
	School district.....	1,041,770,676	749,887,059	245,438,453	46,445,164	25	25	23	
	Sanitary district.....	1,038,037,554	789,509,295	253,848,134	51,680,125	25	25	23	
	Park districts.....	1,021,868,006	732,457,799	244,280,990	45,129,307	25	25	23	
	Government of state.....	1,041,770,676	749,887,059	245,438,453	46,445,164	25	25	23	
201	Danville.....								
	Government of city.....								
	City corporation.....	9,089,414	5,849,653	2,447,758	792,003	33	33	23	
	School district.....	9,169,789	5,918,419	2,464,826	786,544	33	33	23	
	Government of state.....	9,089,414	5,849,653	2,447,758	792,003	33	33	23	
	Government of county.....	9,089,414	5,849,653	2,447,758	792,003	33	33	23	
163	Decatur.....								
	Government of city.....								
	City corporation.....	9,910,381	7,456,007	2,038,133	416,241	33	33	23	
	School district.....	10,708,941	7,918,708	2,083,593	706,640	33	33	23	
	Government of state.....	9,910,381	7,456,007	2,038,133	416,241	33	33	23	
	Government of county.....	9,910,381	7,456,007	2,038,133	416,241	33	33	23	
	Government of town.....	9,910,381	7,456,007	2,038,133	416,241	33	33	23	
88	East St. Louis.....								
	Government of city.....								
	City corporation.....	12,541,028	8,381,892	1,717,737	2,441,399	18	18	23	
	School district.....	14,269,638	9,202,315	2,251,200	2,816,123	18	18	23	
	Park district.....	13,559,779	9,491,846	1,627,173	2,440,760	18	18	23	
	Government of state.....	12,541,028	8,381,892	1,717,737	2,441,399	18	18	23	
	Government of county.....	12,541,028	8,381,892	1,717,737	2,441,399	18	18	23	
	Government of sanitary district.....	12,541,028	8,381,892	1,717,737	2,441,399	18	18	23	
169	Joliet.....								
	Government of city.....								
	City corporation.....	7,860,780	5,616,805	1,892,872	351,103	33	33	23	
	School district.....	7,860,780	5,616,805	1,892,872	351,103	33	33	23	
	Government of state.....	7,860,780	5,616,805	1,892,872	351,103	33	33	23	
	Government of county.....	7,860,780	5,616,805	1,892,872	351,103	33	33	23	
	Government of town.....	7,860,780	5,616,805	1,892,872	351,103	33	33	23	

¹ For property subject to general property taxes.

GENERAL TABLES.

347

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.					City number.	
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.			Of poll taxes.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Total.	Per capita.	Total.			Per capita.
\$316.60	\$1,256.30		\$37.73	\$17.33		\$1,585,520	\$1,585,520	\$21.68			86	
451.23	1,246.25		12.73	8.28		760,358	760,358	10.40				
451.23	1,246.25		6.00	2.17		193,032	193,032	2.71				
			19.00	6.88	(*)	627,102	627,102	8.57			(*)	
560.61	938.64		61.36	27.29		1,313,128	1,313,128	25.01			122	
937.11	934.57		24.36	15.83		755,358	755,358	14.39				
237.11	934.57		6.00	1.84		90,449	90,449	1.72				
237.11	934.57		31.00	9.52	(*)	467,321	467,321	8.90			(*)	
933.68	1,613.54		24.80	15.22	\$2.00	4,569,642	4,541,759	24.57			\$27,883	
767.56	1,613.54		12.50	7.66	1.00	2,302,015	2,285,161	12.36			16,857	
767.56	1,613.54		4.80	2.94	1.00	888,528	877,502	4.75			11,026	
			7.50	4.62		1,379,096	1,379,096	7.46				
710.82	1,055.67		25.30	15.93	1.00	842,329	839,315	16.84			3,014	
599.53	1,059.33		15.00	10.10		631,495	631,495	10.66				
599.53	1,059.33		4.80	2.72	1.00	146,464	143,450	2.88			3,014	
599.53	1,059.33		8.50	3.11		164,370	164,370	3.30				
680.22	1,008.47		25.80	15.47		701,600	701,600	15.45			138	
622.24	939.01		12.50	8.45		386,155	386,155	8.50				
622.24	939.01		4.80	2.53	(*)	113,845	113,845	2.51			(*)	
622.24	939.01		8.50	4.49		201,600	201,600	4.44				
849.30	1,252.33		27.58	17.33	1.00	1,491,309	1,486,401	21.75			4,908	
720.41	1,257.57		13.90	9.43		807,081	807,081	11.81				
720.41	1,257.57		4.80	2.77	1.00	243,266	238,358	3.49			4,908	
			8.88	5.13		440,962	440,962	6.45				
699.09	932.12		23.80	17.85		549,413	549,413	16.64			197	
699.09	932.12		13.20	9.90		309,000	309,000	9.23				
699.09	932.12		7.20	5.40		163,300	163,300	5.03				
699.09	932.12		6.00	4.50		145,700	145,700	4.20				
699.09	932.12		2.09	1.57		47,391	47,391	1.46				
699.09	932.12		8.51	6.38	(*)	193,022	193,022	5.95			(*)	
279.87	802.69		61.62	19.97		589,832	589,832	17.26			192	
279.87	802.69		49.42	16.01		475,061	475,061	13.84				
279.87	802.69		27.70	8.99		200,831	200,831	7.76				
279.87	802.69		21.72	7.02		214,230	214,230	6.08				
279.87	802.69		5.80	1.79		51,741	51,741	1.54				
279.87	802.69		6.00	2.14		62,089	62,089	1.85				
279.87	802.69		0.10	0.03		941	941	0.03				
425.59	1,078.95		57.12	14.22		59,635,667	59,635,667	24.27			2	
425.59	1,078.95		51.62	12.85		53,905,928	53,905,928	21.93				
425.59	1,078.95		18.20	4.83		18,960,228	18,960,228	7.75				
425.59	1,078.95		5.90	1.47		6,146,447	6,146,447	2.51				
425.59	1,078.95		18.10	4.51		18,856,049	18,856,049	7.70				
425.59	1,078.95		4.20	1.04		4,611,758	4,611,758	1.79				
417.46	1,076.24		5.22	1.30		5,331,448	5,331,448	2.18				
425.59	1,078.95		5.50	1.37		5,729,739	5,729,739	2.34				
285.92	891.34		53.35	17.11		486,330	486,330	15.25			201	
285.92	891.34		40.55	13.01		369,985	369,985	11.59				
285.92	891.34		22.70	7.28		206,330	206,330	6.49				
285.92	891.34		17.85	5.73		163,655	163,655	5.10				
285.92	891.34		5.50	1.76		49,992	49,992	1.57				
			7.30	2.3		66,353	66,353	2.09				
254.37	777.50		67.00	21.82		686,355	686,355	17.04			163	
254.37	777.50		46.80	15.21		486,165	486,165	11.90				
254.37	777.50		18.80	6.15		186,315	186,315	4.78				
254.37	777.50		28.00	9.06		299,850	299,850	7.12				
254.37	777.50		5.50	1.80		54,507	54,507	1.40				
254.37	777.50		7.30	2.39		72,346	72,346	1.86				
254.37	777.50		7.40	2.42		73,337	73,337	1.88				
173.93	925.37		86.70	16.29		1,141,575	1,141,575	15.08			88	
173.93	925.37		54.30	10.20		735,245	735,245	9.44				
173.93	925.37		21.10	3.97		264,616	264,616	3.67				
173.93	925.37		28.80	5.41		410,966	410,966	5.01				
173.93	925.37		4.40	0.82		59,663	59,663	0.76				
173.93	925.37		5.50	1.03		68,976	68,976	0.96				
173.93	925.37		5.90	1.11		73,992	73,992	1.03				
173.93	925.37		21.00	3.95		263,362	263,362	3.65				
203.78	638.91		75.40	24.64		592,702	592,702	15.74			169	
203.78	638.91		54.90	17.94		431,556	431,556	11.46				
203.78	638.91		18.50	6.05		145,424	145,424	3.86				
203.78	638.91		36.40	11.89		286,132	286,132	7.60				
203.78	638.91		5.50	1.80		43,234	43,234	1.15				
203.78	638.91		5.20	1.70		40,876	40,876	1.03				
203.78	638.91		9.80	3.20		77,036	77,036	2.05				

* Average rate.

* Not reported.

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹			
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
ILLINOIS—continued.									
90	Peoria.....								
	Government of city.....								
	City corporation.....	\$24,081,158	\$16,924,440	\$6,080,225	\$1,076,493		33	33	23
	School district.....	24,590,165	17,366,145	6,147,527	1,076,493		33	33	23
	Pleasure driveway and park district.....	26,087,028	18,515,095	6,363,049	1,208,833		33	33	23
	Government of state.....	24,081,158	16,924,440	6,080,225	1,076,493		33	33	23
	Government of county.....	24,081,158	16,924,440	6,080,225	1,076,493		33	33	23
173	Quincy.....								
	Government of city.....								
	City corporation.....	11,002,820	7,432,410	3,303,452	266,958		33	33	23
	School district.....	11,002,820	7,432,410	3,303,452	266,958		33	33	23
	Government of state.....	11,002,820	7,432,410	3,303,452	266,958		33	33	23
	Government of county.....	11,002,820	7,432,410	3,303,452	266,958		33	33	23
117	Rockford.....								
	Government of city.....								
	City corporation.....	21,847,043	13,488,665	7,748,739	609,639		33	33	23
	School district.....	21,847,043	13,488,665	7,748,739	609,639		33	33	23
	Park district.....	23,418,320	14,790,670	7,841,690	785,960		33	33	23
	Government of state.....	21,847,043	13,488,665	7,748,739	609,639		33	33	23
	Government of county.....	21,847,043	13,488,665	7,748,739	609,639		33	33	23
	Government of town.....	21,847,043	13,488,665	7,748,739	609,639		33	33	23
105	Springfield.....								
	Government of city.....								
	City corporation.....	15,583,515	11,097,266	3,974,938	511,311		20	20	23
	School district.....	16,253,098	11,571,892	4,026,853	654,253		20	20	23
	Pleasure driveway and park district.....	15,583,515	11,097,266	3,974,938	511,311		20	20	23
	Government of state.....	15,583,515	11,097,266	3,974,938	511,311		20	20	23
	Government of county.....	15,583,515	11,097,266	3,974,938	511,311		20	20	23
	Government of town.....	15,583,515	11,097,266	3,974,938	511,311		20	20	23
INDIANA.									
87	Evansville.....								
	Government of city.....								
	City corporation.....	44,168,730	*33,478,840	*10,689,890			65	60	
	School district.....	44,168,730	*33,478,840	*10,689,890			65	60	
	Government of state.....	44,168,730	*33,478,840	*10,689,890			65	60	
	Government of county.....	44,168,730	*33,478,840	*10,689,890			65	60	
	Government of township.....	44,168,730	*33,478,840	*10,689,890			65	60	
84	Fort Wayne.....								
	Government of city.....								
	City corporation.....	40,476,390	*32,525,560	*7,950,830			50	40	
	School district.....	40,476,390	*32,525,560	*7,950,830			50	40	
	Government of state.....	40,476,390	*32,525,560	*7,950,830			50	40	
	Government of county.....	40,476,390	*32,525,560	*7,950,830			50	40	
23	Indianapolis.....								
	Government of city.....								
	City corporation.....	243,698,500	176,389,450	67,309,050			60	60	
	School district.....	243,698,500	176,389,450	67,309,050			60	60	
	Government of state.....	243,698,500	176,389,450	67,309,050			60	60	
	Government of county.....	243,698,500	176,389,450	67,309,050			60	60	
	Government of township.....	243,698,500	176,389,450	67,309,050			60	60	
95	South Bend.....								
	Government of city.....								
	City corporation.....	32,838,280	*24,213,810	*8,624,470			40	40	
	School district.....	32,838,280	*24,213,810	*8,624,470			40	40	
	Government of state.....	32,838,280	*24,213,810	*8,624,470			40	40	
	Government of county.....	32,838,280	*24,213,810	*8,624,470			40	40	
99	Terre Haute.....								
	Government of city.....								
	City corporation.....	37,288,370	*27,988,720	*9,299,650			60	65	
	School district.....	37,288,370	*27,988,720	*9,299,650			60	65	
	Government of state.....	37,288,370	*27,988,720	*9,299,650			60	65	
	Government of county.....	37,288,370	*27,988,720	*9,299,650			60	65	
	Government of township.....	37,288,370	*27,988,720	*9,299,650			60	65	
IOWA.									
174	Cedar Rapids.....								
	Government of city.....								
	City corporation.....	11,623,110	7,760,101	3,526,315	336,694		20	*20	25
	School district.....	11,623,110	7,760,101	3,526,315	336,694		20	*20	25
	Government of state.....	11,623,110	7,760,101	3,526,315	336,694		20	*20	25
	Government of county.....	11,623,110	7,760,101	3,526,315	336,694		20	*20	25
205	Council Bluffs.....								
	Government of city.....								
	City corporation.....	6,111,241	3,626,604	2,007,421	477,216		20	*20	25
	School district.....	6,202,783	3,705,955	2,016,129	480,699		20	*20	25
	Government of state.....	6,111,241	3,626,604	2,007,421	477,216		20	*20	25
	Government of county.....	6,111,241	3,626,604	2,007,421	477,216		20	*20	25
129	Davenport.....								
	Government of city.....								
	City corporation.....	32,859,447	20,483,930	12,113,445	262,072		50	*50	25
	School district.....	19,932,747	10,268,825	9,525,361	139,561		25	*25	25
	Government of state.....	19,846,541	10,194,885	9,520,620	131,036		25	*25	25
	Government of county.....	19,846,541	10,194,885	9,520,620	131,036		25	*25	25

¹ For property subject to general property taxes.² Valuation of personal property of steam and electric roads included with that of real property.

GENERAL TABLES.

349

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			\$61.60	\$20.21		\$1,503,980	\$1,503,980	\$20.97				90
			47.20	15.42		1,157,212	1,157,212	16.07				
\$340.46	\$1,041.88		20.09	6.53		481,623	481,623	6.81				
340.46	1,041.88		22.70	7.42		558,197	558,197	7.73				
340.46	1,041.88		4.50	1.47		117,392	117,392	1.53				
340.46	1,041.88		5.50	1.80		132,446	132,446	1.87				
340.46	1,041.88		8.90	2.99		214,322	214,322	3.03				
			52.00	17.14		572,147	572,147	15.56				173
			41.50	13.65		456,617	456,617	12.41				
299.19	907.36		22.00	7.25		242,062	242,062	6.53				
299.19	907.36		19.50	6.43		214,555	214,555	5.83				
299.19	907.36		5.50	1.81		60,516	60,516	1.65				
299.19	907.36		5.00	1.65		55,014	55,014	1.50				
			53.33	17.55		1,169,131	1,169,131	21.67				117
			38.86	12.79		852,951	852,951	15.79				
406.37	1,234.40		16.60	5.46		362,616	362,616	6.74				
406.37	1,234.40		19.70	6.49		430,384	430,384	8.01				
406.37	1,234.40		2.56	0.84		59,951	59,951	1.04				
406.37	1,234.40		5.50	1.81		120,159	120,159	2.24				
406.37	1,234.40		6.90	2.27		150,745	150,745	2.80				
406.37	1,234.40		2.07	0.68		45,276	45,276	0.84				
			67.10	13.48		1,062,087	1,062,087	17.46				105
			52.80	10.62		839,683	839,683	13.74				
260.30	1,295.92		20.80	4.18		324,137	324,137	5.41				
260.30	1,295.92		25.20	5.07		409,578	409,578	6.56				
260.30	1,295.92		6.80	1.37		105,968	105,968	1.77				
260.30	1,295.92		5.50	1.10		85,709	85,709	1.43				
260.30	1,295.92		8.00	1.60		124,268	124,268	2.08				
260.30	1,295.92		0.80	0.16		12,427	12,427	0.21				
			28.96	17.48	\$3.00	1,300,241	1,279,127	17.73			\$21,114	87
			19.50	11.77	1.50	871,847	861,290	11.94			10,557	
612.39	1,014.63		12.50	7.54	1.00	559,117	552,109	7.65			7,038	
612.39	1,014.63		7.00	4.23	0.50	312,700	309,181	4.29			3,519	
612.39	1,014.63		4.01	2.42	1.00	184,155	177,117	2.46			7,038	
612.39	1,014.63		5.15	3.11	0.50	230,988	227,469	3.15			3,519	
612.39	1,014.63		0.30	0.18		13,251	13,251	0.18				
			30.00	14.37	4.75	1,271,609	1,214,291	16.33			57,318	84
			20.40	9.77	2.75	858,902	825,718	11.11			33,184	
544.39	1,136.35		11.60	5.56	2.00	493,660	469,526	6.33			24,134	
544.39	1,136.35		8.80	4.21	0.75	365,242	356,192	4.79			9,050	
544.39	1,136.35		4.01	1.92	1.00	174,377	162,310	2.18			12,067	
544.39	1,136.35		5.59	2.68	1.00	238,330	226,263	3.04			12,067	
			25.20	15.04	2.00	6,258,274	6,165,572	21.21			92,702	23
			17.67	10.51	0.50	4,330,546	4,307,371	16.22			23,175	
917.62	1,543.64		11.25	6.69	0.50	2,764,783	2,741,608	10.32			23,175	
917.62	1,543.64		6.42	3.83		1,565,763	1,535,763	5.90				
917.62	1,543.64		4.01	2.38	1.00	1,023,532	977,231	3.68			46,351	
917.62	1,543.64		3.42	2.03	0.50	855,406	832,230	3.13			23,176	
917.62	1,543.64		0.20	0.12		48,740	48,740	0.18				
			34.10	13.87	2.50	1,146,952	1,119,785	16.70			27,167	95
			24.50	9.97	1.00	815,404	804,533	12.00			10,866	
489.90	1,204.49		12.80	5.25	0.50	429,047	423,614	6.32			5,433	
489.90	1,204.49		11.60	4.72	0.50	396,357	380,924	5.68			5,433	
489.90	1,204.49		4.01	1.63	1.00	142,548	131,681	1.96			10,867	
489.90	1,204.49		5.59	2.27	.50	189,000	183,566	2.74			5,434	
			32.20	19.63	3.24	1,232,554	1,200,685	18.53			31,869	99
			21.90	13.35	1.24	828,812	816,615	12.60			12,197	
575.38	943.76		11.50	7.01	0.50	433,734	428,816	6.62			4,918	
575.38	943.76		10.40	6.34	0.74	395,078	387,799	5.93			7,279	
575.38	943.76		4.01	2.44	1.00	159,362	149,526	2.31			9,836	
575.38	943.76		5.80	3.54	1.00	226,109	216,273	3.34			9,836	
575.38	943.76		0.49	0.30		18,271	18,271	0.28				
			80.89	19.41		940,242	940,242	25.58				174
			67.54	16.21		785,102	785,102	21.36				
316.15	1,317.28		436.40	8.74		423,109	423,109	11.51				
316.15	1,317.28		431.14	7.47		361,993	361,993	9.85				
316.15	1,317.28		43.64	0.87		42,311	42,311	1.15				
316.15	1,317.28		9.71	2.33		112,829	112,829	3.07				
			85.25	20.49	2.00	526,997	523,157	16.63			3,840	205
			72.03	17.34	2.00	447,185	443,345	14.07			3,840	
195.75	811.90		437.63	9.07	2.00	233,743	229,903	7.36			3,840	
195.75	811.90		34.41	8.27		213,442	213,442	6.71				
195.75	811.90		3.67	0.89		22,430	22,430	0.72				
195.75	811.90		9.39	2.26		57,382	57,382	1.84				
			45.59	18.58		1,096,651	1,096,651	22.70				129
			33.09	14.34		848,508	845,508	17.55				
681.63	1,230.43		414.63	8.10		480,597	480,597	9.97				
411.69	1,215.65		418.46	6.24		367,911	367,911	7.95				
411.69	1,215.65		3.02	1.03		60,035	60,035	1.25				
411.69	1,215.65		9.48	3.21		188,108	188,108	3.90				

* Basis for all personal property except money and credits which are assessed on a basis of 100 per cent.

* Average rate.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹		
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
IOWA—continued.									
64	Des Moines.....								
	Government of city.....						25	25	25
	City corporation.....	\$35,092,514	\$23,589,803	\$10,517,806	\$984,725		25	25	25
	School district.....	35,941,672	24,439,051	10,517,806	984,725		25	25	25
	Government of state.....	35,092,514	23,589,803	10,517,806	984,725		25	25	25
	Government of county.....	35,092,514	23,589,803	10,517,806	984,725		25	25	25
159	Dubuque.....								
	Government of city.....						85	80	25
	City corporation.....	33,646,388	23,861,299	9,321,342	460,747		25	25	25
	School district.....	9,394,401	6,419,599	2,859,418	115,384		25	25	25
	Government of state.....	9,394,401	6,419,599	2,850,418	115,384		25	25	25
	Government of county.....	9,394,401	6,419,599	2,859,418	115,384		25	25	25
113	Sioux City.....								
	Government of city.....						25	25	25
	City corporation.....	16,252,629	10,139,697	5,761,747	351,185		25	25	25
	School district.....	16,252,629	10,139,697	5,761,747	351,185		25	25	25
	Government of state.....	16,252,629	10,139,697	5,761,747	351,185		25	25	25
	Government of county.....	16,252,629	10,139,697	5,761,747	351,185		25	25	25
186	Waterloo.....								
	Government of city.....						20	20	25
	City corporation.....	9,088,427	5,260,718	3,603,825	223,884		20	20	25
	School district.....	9,088,427	5,260,718	3,603,825	223,884		20	20	25
	Government of state.....	9,088,427	5,260,718	3,603,825	223,884		20	20	25
	Government of county.....	9,088,427	5,260,718	3,603,825	223,884		20	20	25
KANSAS.									
67	Kansas City.....								
	Government of city.....						100	100	
	City corporation.....	93,022,345	61,764,595	31,257,750			100	100	
	School district.....	95,418,290	63,623,100	31,795,190			100	100	
	Government of state.....	93,022,345	61,764,595	31,257,750			100	100	
	Government of county.....	93,022,345	61,764,595	31,257,750			100	100	
130	Topeka.....								
	Government of city.....						100	100	
	City corporation.....	56,001,650	34,711,975	21,239,675			100	100	
	School district.....	56,017,020	34,726,330	21,290,690			100	100	
	Government of state.....	56,001,650	34,711,975	21,239,675			100	100	
	Government of county.....	56,001,650	34,711,975	21,289,675			100	100	
94	Wichita.....								
	Government of city.....						100	100	
	City corporation.....	64,746,783	47,167,280	17,579,503			100	100	
	School district.....	64,786,158	47,205,890	17,580,248			100	100	
	Government of state.....	64,746,783	47,167,280	17,579,503			100	100	
	Government of county.....	64,746,783	47,167,280	17,579,503			100	100	
KENTUCKY.									
110	Covington.....								
	Government of city.....	30,185,085	23,026,005	4,268,905	2,890,175		75	75	80
	Government of state.....	28,794,549	21,575,070	4,329,304	2,890,175		75	75	80
	Government of county.....	28,794,549	21,575,070	4,329,304	2,890,175		75	75	80
158	Lexington.....								
	Government of city.....	28,900,881	21,260,040	6,667,096	973,745		75	75	80
	Government of state.....	28,953,494	21,262,483	6,717,266	973,745		75	75	80
	Government of county.....	28,953,494	21,262,483	6,717,266	973,745		75	75	80
28	Louisville.....								
	Government of city.....	213,136,709	135,303,932	67,735,474	10,097,303		75	75	80
	Government of state.....	213,281,576	132,941,120	70,243,153	10,097,303		75	75	80
	Government of county.....	213,281,576	132,941,120	70,243,153	10,097,303		75	75	80
202	Newport.....								
	Government of city.....	16,650,808	12,216,950	1,492,263	1,941,695		80	65	80
	Government of state.....	14,391,091	10,928,875	1,620,621	1,941,695		70	70	80
	Government of county.....	14,391,091	10,928,875	1,620,621	1,941,695		70	70	80
LOUISIANA.									
16	New Orleans.....								
	Government of city.....	243,237,356	173,165,747	70,071,609			75	75	
	Government of state.....	243,237,356	173,165,747	70,071,609			75	75	
188	Shreveport.....								
	Government of city.....						30	30	
	City corporation.....	20,992,342	14,847,280	6,145,062			30	30	
	School district.....	20,992,342	14,847,280	6,145,062			30	30	
	Government of state.....	20,992,342	14,847,280	6,145,062			30	30	
	Government of parish.....	20,992,342	14,847,280	6,145,062			30	30	
MAINE.									
101	Portland.....								
	Government of city.....						80	100	
	City corporation.....	71,843,235	51,246,125	20,597,110			80	100	
	Bridge district.....	76,596,596	55,977,991	20,618,605			80	100	
	Government of state.....	71,843,235	51,246,125	20,597,110			80	100	
	Government of county.....	71,843,235	51,246,125	20,597,110			80	100	

¹ For property subject to general property taxes.² Basis for all personal property except money and credits which are assessed on a basis of 100 per cent.

* Average rate.

GENERAL TABLES.

351

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Total.	Per capita.	Total.			Per capita.
			\$71.25	\$20.18		\$2,524,603	\$2,524,603	\$25.31				64
			56.44	15.94		2,004,894	2,004,894	20.10				
351.78	\$1,240.69		27.65	7.84		970,292	970,292	9.73				
360.29	1,274.74		28.79	8.14		1,034,602	1,034,602	10.37				
351.78	1,240.69		3.77	1.07		132,148	132,148	1.32				
351.78	1,240.69		11.04	3.13		387,561	387,561	3.89				
			53.33	21.60		841,530	841,530	21.20				159
			34.57	16.65		665,288	665,288	16.76				
847.79	1,060.34		14.04	11.23		472,418	472,418	11.90				
236.71	896.91		20.53	5.42		192,870	192,870	4.86				
236.71	896.91		4.20	1.11		39,467	39,467	0.99				
236.71	896.91		14.56	3.84		136,775	136,775	3.45				
			79.14	23.09		1,286,207	1,286,207	22.98				113
			65.34	19.06		1,061,912	1,061,912	18.97				
290.43	995.32		30.76	8.97		499,855	499,855	8.93				
290.43	995.32		34.58	10.09		562,057	562,057	10.04				
290.43	995.32		3.65	1.07		59,372	59,372	1.06				
290.43	995.32		10.15	2.96		164,923	164,923	2.95				
			69.28	17.93	\$2.50	641,755	629,605	18.26			\$12,150	186
			57.30	14.83	2.50	532,847	520,697	15.10			12,150	
263.52	1,017.97		30.58	7.91	2.50	290,048	277,898	8.06			12,150	
263.52	1,017.97		26.72	6.92		242,799	242,799	7.04				
263.52	1,017.97		3.29	0.45		29,883	29,883	0.87				
263.52	1,017.97		8.69	2.25		79,025	79,025	2.29				
			19.10	19.10		1,792,300	1,792,300	18.34				67
			14.50	14.50		1,364,397	1,364,397	13.92				
960.44	960.44		8.00	8.00		744,179	744,179	7.68				
960.44	960.44		6.50	6.50		620,218	620,218	6.24				
960.44	960.44		1.25	1.25		116,278	116,278	1.20				
960.44	960.44		3.35	3.35		311,625	311,625	3.22				
			19.04	19.04		1,066,389	1,066,389	22.25				130
			15.01	15.01		840,702	840,702	17.54				
1,168.80	1,168.80		8.00	8.00		448,013	448,013	9.35				
1,168.80	1,168.80		7.01	7.01		392,689	392,689	8.19				
1,168.80	1,168.80		1.25	1.25		70,002	70,002	1.46				
1,168.80	1,168.80		2.78	2.78		155,685	155,685	3.25				
			18.70	18.70		1,211,033	1,211,033	17.84				94
			15.30	15.30		990,894	990,894	14.60				
954.31	954.31		8.50	8.50		550,348	550,348	8.11				
954.31	954.31		6.80	6.80		440,546	440,546	6.49				
954.31	954.31		1.25	1.25		80,933	80,933	1.19				
954.31	954.31		2.15	2.15		139,206	139,206	2.05				
			27.50	20.75		816,182	816,182	14.44				110
534.06	707.82		17.50	13.20		528,237	528,237	9.35				
509.46	675.02		5.50	4.15		158,370	158,370	2.80				
509.46	675.02		4.50	3.40	(*)	129,575	129,575	2.29			(*)	
			28.00	21.04		809,777	809,777	20.40				158
727.93	968.53		17.50	13.15		505,765	505,765	12.74				
729.25	970.29		5.50	4.13		159,244	159,244	4.01				
729.25	970.29		5.00	3.76	(*)	144,768	144,768	3.65			(*)	
			26.87	20.22		5,729,213	5,729,213	24.21				28
901.67	1,193.67		18.47	13.90		3,937,647	3,937,647	16.66				
902.29	1,199.49		5.50	4.14		1,173,049	1,173,049	4.96				
902.29	1,199.49		2.90	2.18	(*)	618,517	618,517	2.62			(*)	
			25.84	19.53		407,652	407,652	12.85				202
524.00	699.69		15.84	12.41		263,741	263,741	8.31				
453.66	637.16		5.50	3.92		79,151	79,151	2.50				
453.66	637.16		4.50	3.20	(*)	64,760	64,760	2.04			(*)	
			30.75	23.06	1.00	7,530,404	7,479,549	20.41				16
663.71	884.94		22.00	16.50	1.00	5,402,077	5,351,222	14.60				
663.71	884.94		8.75	6.66		2,128,327	2,128,327	8.81				
			37.87	11.36	1.00	798,684	795,084	23.34				188
			18.62	5.59	1.00	394,582	390,982	11.48				
616.19	2,033.96		14.62	4.39		307,013	307,013	9.01				
616.19	2,033.96		4.00	1.20	1.00	87,569	83,969	2.47				
616.19	2,033.96		6.25	1.87		131,202	131,202	3.85				
616.19	2,033.96		13.00	3.90		272,900	272,900	8.01				
			22.80	19.33	2.00	1,673,277	1,638,027	25.98				101
			16.48	13.98	2.00	1,219,767	1,184,517	18.78				
1,140.12	1,343.43		16.21	13.75	2.00	1,199,347	1,164,087	18.47				
1,140.12	1,343.43		0.27	0.23		20,420	20,420	0.31				
1,140.12	1,343.43		5.02	4.25		360,158	360,158	5.72				
1,140.12	1,343.43		1.30	1.10		93,352	93,352	1.48				

* Basis for all personal property except money and credits which are assessed on a basis of 100 per cent and bank stock which is assessed on a basis of 20 per cent.

* Not reported.

* Rate for state, \$6.25; additional rate for levee, \$2.50.

TABLE 32.—ASSESSED VALUATION OF PROPERTY BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹		
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
MARYLAND.									
7	Baltimore.....								
	Government of city.....	\$518, 102, 313	\$417, 975, 784	\$230, 628, 549		\$109, 500, 000	100	100	
	Government of state.....	599, 539, 244	396, 945, 720	202, 583, 524			100	100	
MASSACHUSETTS.									
5	Boston.....								
	Government of city.....	1, 565, 661, 211	1, 261, 954, 300	286, 794, 800		16, 912, 111	100	100	
	Government of state.....	1, 591, 232, 483	1, 261, 954, 300	286, 794, 800		42, 453, 353	100	100	
97	Brockton.....								
	Government of city.....	54, 389, 717	41, 382, 550	12, 609, 425		397, 742	100	100	
	Government of state.....	54, 278, 733	41, 382, 550	12, 609, 425		256, 753	100	100	
	Government of county.....	53, 991, 975	41, 382, 550	12, 609, 425			100	100	
200	Brookline.....								
	Government of city.....	124, 001, 900	77, 827, 300	46, 174, 600			100	100	
	Government of state.....	124, 001, 900	77, 827, 300	46, 174, 600			100	100	
	Government of county.....	124, 001, 900	77, 827, 300	46, 174, 600			100	100	
53	Cambridge.....								
	Government of city.....	130, 110, 820	107, 014, 010	23, 025, 200		71, 610	100	100	
	Government of state.....	130, 137, 470	107, 014, 010	23, 025, 200		93, 350	100	100	
	Government of county.....	130, 039, 210	107, 014, 010	23, 025, 200			100	100	
142	Chelsea.....								
	Government of city.....	30, 084, 474	26, 014, 000	3, 999, 200		71, 274	100	100	
	Government of state.....	30, 021, 840	26, 014, 000	3, 999, 200		8, 640	100	100	
165	Everett.....								
	Government of city.....	32, 776, 250	27, 382, 350	5, 393, 900			100	100	
	Government of state.....	32, 776, 250	27, 382, 350	5, 393, 900			100	100	
	Government of county.....	32, 776, 250	27, 382, 350	5, 393, 900			100	100	
43	Fall River.....								
	Government of city.....	107, 153, 345	63, 995, 950	41, 822, 650		1, 334, 745	100	100	
	Government of state.....	107, 174, 295	63, 995, 950	41, 822, 650		1, 355, 695	100	100	
	Government of county.....	105, 818, 900	63, 995, 950	41, 822, 650			100	100	
153	Fitchburg.....								
	Government of city.....	40, 545, 360	29, 033, 350	11, 379, 800		132, 210	100	100	
	Government of state.....	40, 477, 190	29, 033, 350	11, 379, 800		64, 040	100	100	
	Government of county.....	40, 413, 150	29, 033, 350	11, 379, 800			100	100	
132	Haverhill.....								
	Government of city.....	44, 438, 951	32, 732, 585	10, 966, 585		739, 781	100	100	
	Government of state.....	43, 992, 789	32, 732, 585	10, 966, 585		293, 619	100	100	
	Government of county.....	43, 699, 170	32, 732, 585	10, 966, 585			100	100	
100	Holyoke.....								
	Government of city.....	65, 204, 295	48, 518, 060	16, 074, 480		611, 755	100	100	
	Government of state.....	65, 527, 806	48, 518, 060	16, 074, 480		935, 206	100	100	
	Government of county.....	64, 592, 540	48, 518, 060	16, 074, 480			100	100	
66	Lawrence.....								
	Government of city.....	82, 769, 958	60, 476, 525	22, 257, 500		35, 933	100	100	
	Government of state.....	82, 783, 592	60, 476, 525	22, 257, 500		49, 567	100	100	
	Government of county.....	82, 734, 025	60, 476, 525	22, 257, 500			100	100	
52	Lowell.....								
	Government of city.....	93, 588, 502	68, 617, 415	24, 336, 782		634, 303	100	100	
	Government of state.....	93, 476, 892	68, 617, 415	24, 336, 782		522, 693	100	100	
	Government of county.....	92, 954, 197	68, 617, 415	24, 336, 782			100	100	
63	Lynn.....								
	Government of city.....	91, 840, 310	73, 593, 210	17, 495, 597		751, 503	100	100	
	Government of state.....	91, 522, 350	73, 593, 210	17, 495, 597		433, 543	100	100	
	Government of county.....	91, 088, 807	73, 593, 210	17, 495, 597			100	100	
27	Malden.....								
	Government of city.....	42, 925, 091	33, 585, 800	9, 200, 900		138, 391	100	100	
	Government of state.....	42, 901, 309	33, 585, 800	9, 200, 900		114, 609	100	100	
	Government of county.....	42, 786, 700	33, 585, 800	9, 200, 900			100	100	
50	New Bedford.....								
	Government of city.....	111, 392, 472	69, 507, 725	40, 464, 575		1, 420, 172	100	100	
	Government of state.....	111, 975, 128	69, 507, 725	40, 464, 575		2, 002, 828	100	100	
	Government of county.....	109, 972, 300	69, 507, 725	40, 464, 575			100	100	
45	Newton.....								
	Government of city.....	86, 529, 218	58, 614, 300	27, 837, 359		77, 559	100	100	
	Government of state.....	86, 477, 100	58, 614, 300	27, 837, 359		25, 441	100	100	
	Government of county.....	86, 451, 659	58, 614, 300	27, 837, 359			100	100	
70	Pittsfield.....								
	Government of city.....	40, 842, 578	33, 198, 215	7, 111, 270		533, 393	100	100	
	Government of state.....	40, 878, 592	33, 198, 215	7, 111, 270		569, 107	100	100	
	Government of county.....	40, 309, 485	33, 198, 215	7, 111, 270			100	100	
71	Quincy.....								
	Government of city.....	43, 806, 613	36, 115, 025	7, 606, 500		85, 068	100	100	
	Government of state.....	43, 816, 437	36, 115, 025	7, 606, 500		94, 912	100	100	
	Government of county.....	43, 721, 525	36, 115, 025	7, 606, 500			100	100	

¹For property subject to general property taxes.²Average rate.

GENERAL TABLES.

353

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
\$1,212.10	\$1,212.10	\$187.31	\$16.60	\$16.60		\$11,765,351	\$11,458,476	\$19.60	\$306,875	\$0.52		7
1,025.55	1,025.55		*13.80	*13.80		10,084,436	9,777,561	16.73	306,875	0.52		
			*2.80	*2.80		1,680,915	1,680,915	2.87				
2,075.84	2,075.84	22.67	18.00	18.00	\$2.00	29,357,172	27,879,323	37.37	1,069,119	1.43	\$408,730	5
2,075.84	2,075.84	56.94	15.93	15.93	2.00	25,384,721	24,671,573	33.07	304,418	0.41	408,730	
			2.07	2.07		3,972,451	3,207,750	4.30	764,701	1.02		
823.00	823.00	6.06	22.90	22.90	2.00	1,290,251	1,236,422	18.84	15,675	0.24	38,154	97
823.00	823.00	4.37	19.53	19.53	2.00	1,101,725	1,054,463	16.07	9,108	0.14	38,154	
823.00	823.00		2.14	2.14		122,104	115,537	1.76	6,567	0.10		
			1.23	1.23		66,422	66,422	1.01				
3,883.07	3,883.07		14.10	14.10	2.00	1,785,372	1,748,426	54.75			16,946	200
3,883.07	3,883.07		10.95	10.95	2.00	1,375,233	1,358,287	42.53			16,946	
3,883.07	3,883.07		2.32	2.32		287,673	287,673	9.01				
3,883.07	3,883.07		0.83	0.83		102,466	102,466	3.21				
1,161.10	1,161.10	0.04	23.00	23.00	2.00	3,055,112	2,991,683	26.71	3,907	0.03	59,522	53
1,161.10	1,161.10	0.58	20.01	20.01	2.00	2,683,254	2,602,085	23.23	1,617	0.01	59,522	
1,161.10	1,161.10		1.97	1.97		258,587	256,327	2.29	2,260	0.02		
			1.02	1.02		133,271	133,271	1.19				
682.44	682.44	1.62	24.00	24.00	2.00	745,523	720,317	16.38	1,918	0.04	23,288	142
682.44	682.44	0.20	21.91	21.91	2.00	682,721	657,721	14.96	1,711	0.04	23,288	
			2.09	2.09		62,802	62,595	1.42	207	(*)		
555.62	555.62		24.00	24.00	2.00	807,586	786,630	20.54			20,956	165
555.62	555.62		20.89	20.89	2.00	703,778	684,822	17.88			20,956	
555.62	555.62		2.05	2.05		66,982	66,982	1.75				
			1.06	1.06		34,826	34,826	0.91				
833.85	833.85	10.52	23.00	23.00	2.00	2,563,436	2,433,828	19.18	61,890	0.49	67,728	43
833.85	833.85	10.63	19.76	19.76	2.00	2,188,506	2,090,083	16.47	30,695	0.24	67,728	
833.85	833.85		2.10	2.10		253,673	222,788	1.76	31,185	0.25		
			1.14	1.14		120,957	120,957	0.95				
983.50	983.50	3.22	20.80	20.80	2.00	868,395	840,593	20.46	4,082	0.10	23,720	153
983.50	983.50	1.56	17.98	17.98	2.00	753,276	726,806	17.69	2,750	0.07	23,720	
983.50	983.50		1.94	1.94		79,624	78,292	1.91	1,332	0.03		
			0.88	0.88		35,495	35,495	0.86				
914.71	914.71	15.49	20.20	20.20	2.00	933,616	882,723	18.48	20,875	0.43	30,018	132
914.71	914.71	6.15	17.09	17.09	2.00	791,927	746,965	15.64	14,944	0.31	30,018	
914.71	914.71		1.90	1.90		89,001	83,070	1.74	5,931	0.12		
			1.21	1.21		52,688	52,688	1.10				
1,009.76	1,009.76	9.56	18.80	18.80	2.00	1,275,923	1,214,871	19.00	29,084	0.45	31,968	100
1,009.76	1,009.76	14.62	15.94	15.94	2.00	1,073,074	1,029,605	16.10	11,501	0.18	31,968	
1,009.76	1,009.76		2.05	2.05		150,378	132,795	2.08	17,683	0.27		
			0.81	0.81		52,471	52,471	0.82				
842.53	842.53	0.37	18.80	18.80	2.00	1,599,275	1,555,400	15.84	1,607	0.02	42,268	66
842.53	842.53	0.50	15.43	15.43	2.00	1,319,419	1,276,476	13.00	675	0.01	42,268	
842.53	842.53		2.04	2.04		169,595	168,663	1.72	832	0.01		
			1.33	1.33		110,261	110,261	1.12				
829.03	829.03	5.70	20.80	20.80	2.00	2,010,603	1,933,447	17.24	24,066	0.22	53,090	52
829.03	829.03	4.62	17.69	17.69	2.00	1,710,459	1,644,175	14.66	13,194	0.12	53,090	
829.03	829.03		2.05	2.05		201,192	190,320	1.70	10,872	0.10		
			1.06	1.06		98,952	98,952	0.88				
908.02	908.02	7.49	21.80	21.80	2.00	2,068,006	1,985,736	19.79	25,834	0.26	56,436	63
908.02	908.02	4.32	18.40	18.40	2.00	1,748,636	1,675,817	16.70	16,383	0.16	56,436	
908.02	908.02		2.06	2.06		197,628	188,175	1.88	9,451	0.10		
			1.34	1.34		121,744	121,744	1.21				
854.59	854.59	2.76	22.80	22.80	2.00	1,009,343	975,537	19.49	5,768	0.11	28,038	127
854.59	854.59	2.29	19.46	19.46	2.00	863,724	832,531	16.63	3,155	0.08	28,038	
854.59	854.59		2.20	2.20		96,701	94,088	1.88	2,613	0.05		
			1.14	1.14		48,918	48,918	0.98				
960.84	960.84	12.41	23.00	23.00	2.00	2,670,140	2,529,363	22.09	78,729	0.69	62,048	50
960.84	960.84	17.50	19.68	19.68	2.00	2,259,420	2,164,708	18.91	32,664	0.29	62,048	
960.84	960.84		2.15	2.15		282,405	236,340	2.06	46,065	0.40		
			1.17	1.17		128,315	128,315	1.12				
2,006.54	2,006.54	1.80	18.50	18.50	2.00	1,624,694	1,599,356	37.12	1,906	0.04	23,432	145
2,006.54	2,006.54	0.59	15.48	15.48	2.00	1,363,404	1,338,537	31.07	1,435	0.03	23,432	
2,006.54	2,006.54		1.99	1.99		172,071	171,600	3.98	471	0.01		
			1.03	1.03		89,219	89,219	2.07				
1,072.63	1,072.63	14.19	22.40	22.40	2.00	950,750	902,934	24.03	24,696	0.66	23,120	170
1,072.63	1,072.63	15.14	18.88	18.88	2.00	786,301	761,233	20.26	11,948	0.32	23,120	
1,072.63	1,072.63		1.99	1.99		92,795	80,047	2.13	12,748	0.34		
1,072.63	1,072.63		1.53	1.53		61,654	61,654	1.64				
1,173.70	1,173.70	2.28	22.00	22.00	2.00	990,338	961,874	25.82	3,960	0.11	24,504	171
1,173.70	1,173.70	2.55	19.64	19.64	2.00	885,015	858,639	23.05	1,872	0.05	24,504	
1,173.70	1,173.70		1.74	1.74		78,138	76,050	2.04	2,068	0.06		
			0.62	0.62		27,185	27,185	0.73				

* Less than one-half of 1 cent.

66412°—17—23

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹			
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
MASSACHUSETTS—continued.									
131	Salem.....								
	Government of city.....	\$43,364,600	\$32,063,600	\$11,185,517		\$115,483	100	100	
	Government of state.....	43,397,384	32,063,600	11,185,517		148,267	100	100	
	Government of county.....	43,249,117	32,063,600	11,185,517			100	100	
75	Somerville.....								
	Government of city.....	77,444,555	68,378,900	9,001,600		64,055	100	100	
	Government of state.....	77,473,445	68,378,900	9,001,600		92,945	100	100	
	Government of county.....	77,380,500	68,378,900	9,001,600			100	100	
62	Springfield.....								
	Government of city.....	190,365,105	155,955,760	33,804,170		605,175	100	100	
	Government of state.....	191,097,755	155,955,760	33,804,170		1,337,825	100	100	
	Government of county.....	189,759,930	155,955,760	33,804,170			100	100	
179	Taunton.....								
	Government of city.....	26,804,541	19,103,965	6,884,719		815,857	100	100	
	Government of state.....	26,507,827	19,103,965	6,884,719		519,143	100	100	
	Government of county.....	25,988,684	19,103,965	6,884,719			100	100	
212	Waltham.....								
	Government of city.....	31,885,100	22,965,600	8,747,800		141,700	100	100	
	Government of state.....	31,801,700	22,965,600	8,747,800		58,300	100	100	
	Government of county.....	31,743,400	22,965,600	8,747,800			100	100	
35	Worcester.....								
	Government of city.....	180,061,080	139,822,850	39,343,200		895,030	100	100	
	Government of state.....	180,478,644	139,822,850	39,343,200		1,310,594	100	100	
	Government of county.....	179,166,050	139,822,850	39,343,200			100	100	
MICHIGAN.									
134	Bay City.....								
	Government of city.....	26,206,081	19,204,620	7,001,461			75	75	
	City corporation.....	26,206,081	19,204,620	7,001,461			75	75	
	School district.....	26,206,081	19,204,620	7,001,461			75	75	
	Government of state.....	26,206,081	19,204,620	7,001,461			75	75	
	Government of county.....	26,206,081	19,204,620	7,001,461			75	75	
9	Detroit.....								
	Government of city.....	731,991,960	554,463,890	177,528,070			100	100	
	City corporation.....	558,043,950	392,335,600	165,708,350			75	75	
	County.....	558,043,950	392,335,600	165,708,350			75	75	
	Government of state.....								
121	Flint.....								
	Government of city.....	37,166,190	25,425,145	11,741,045			100	100	
	City corporation.....	37,166,190	25,425,145	11,741,045			100	100	
	School district.....	37,166,190	25,425,145	11,741,045			100	100	
	Government of state.....	37,166,190	25,425,145	11,741,045			100	100	
	Government of county.....	37,166,190	25,425,145	11,741,045			100	100	
44	Grand Rapids.....								
	Government of city.....	163,026,822	116,740,185	46,286,637			100	100	
	City corporation.....	163,026,822	116,740,185	46,286,637			100	100	
	School district.....	163,026,822	116,740,185	46,286,637			100	100	
	Government of state.....	163,026,822	116,740,185	46,286,637			100	100	
	Government of county.....	163,026,822	116,740,185	46,286,637			100	100	
183	Jackson.....								
	Government of city.....	36,553,815	28,319,665	8,234,150			100	100	
	City corporation.....	36,553,815	28,319,665	8,234,150			100	100	
	School district.....	36,553,815	28,319,665	8,234,150			100	100	
	Government of state.....	36,553,815	28,319,665	8,234,150			100	100	
	Government of county.....	36,553,815	28,319,665	8,234,150			100	100	
133	Kalamazoo.....								
	Government of city.....	47,051,295	35,311,420	11,739,875			100	100	
	City corporation.....	46,980,445	36,495,833	12,484,612			100	100	
	School district.....	47,051,295	35,311,420	11,739,875			100	100	
	Government of state.....	47,051,295	35,311,420	11,739,875			100	100	
	Government of county.....	47,051,295	35,311,420	11,739,875			100	100	
161	Lansing.....								
	Government of city.....	37,948,610	29,634,250	8,314,360			100	100	
	City corporation.....	37,948,610	29,634,250	8,314,360			100	100	
	School district.....	37,948,610	29,634,250	8,314,360			100	100	
	Government of state.....	37,948,610	29,634,250	8,314,360			100	100	
	Government of county.....	37,948,610	29,634,250	8,314,360			100	100	
115	Saginaw.....								
	Government of city.....	47,078,894	32,562,775	14,516,119			100	100	
	City corporation.....	47,078,894	32,562,775	14,516,119			100	100	
	School districts.....	47,078,894	32,562,775	14,516,119			100	100	
	Government of state.....	47,078,894	32,562,775	14,516,119			100	100	
	Government of county.....	47,078,894	32,562,775	14,516,119			100	100	
MINNESOTA.									
71	Duluth.....								
	Government of city.....	79,096,611	41,358,907	33,840,764		3,896,940	50	*30	
	City corporation.....	79,096,611	41,358,907	33,840,764		3,896,940	50	*30	
	School district.....	79,096,611	41,358,907	33,840,764		3,896,940	50	*30	
	Government of state.....	79,096,611	41,358,907	33,840,764		3,896,940	50	*30	
	Government of county.....	79,096,611	41,358,907	33,840,764		3,896,940	50	*30	

¹ For property subject to general property taxes.

GENERAL TABLES.

355

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.							City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.		
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.			
			\$21.00	\$21.00	\$2.00	\$933,896	\$908,231	\$19.00	\$5,539	\$0.12	\$20,126	131	
\$905.21	\$905.21	\$2.42	17.68	17.68	2.00	787,169	784,618	16.00	2,425	0.05	20,126		
905.21	905.21	3.10	2.00	2.00		89,694	86,680	1.81	3,114	0.07			
905.21	905.21		1.32	1.32		57,033	57,033	1.19					
905.46	905.46	0.75	21.70	21.70	2.00	1,732,714	1,679,645	19.65	3,407	0.04	49,662	75	
905.46	905.46	1.09	18.69	18.69	2.00	1,497,294	1,446,242	16.92	1,890	0.02	49,662		
905.46	905.46		1.98	1.98		155,579	153,562	1.30	2,017	0.02			
905.46	905.46		1.03	1.03		79,841	79,841	0.93					
1,842.53	1,842.53	5.88	18.20	18.20	2.00	3,552,875	3,453,631	33.53	35,362	0.35	63,882	62	
1,842.53	1,842.53	12.99	15.91	15.91	2.00	3,093,384	3,018,488	29.31	11,014	0.11	63,882		
1,842.53	1,842.53		1.64	1.64		336,251	311,903	3.03	24,348	0.24			
			0.65	0.65		123,240	123,240	1.19					
723.31	723.31	22.71	21.20	21.20	2.00	599,627	551,081	15.34	28,302	0.79	20,244	179	
723.31	723.31	14.45	17.50	17.50	2.00	492,342	454,802	12.66	17,296	0.48	20,244		
723.31	723.31		2.40	2.40		73,406	62,400	1.74	11,006	0.31			
723.31	723.31		1.30	1.30		33,879	33,879	0.94					
1,052.29	1,052.29	4.70	19.80	19.80	2.00	649,051	628,519	20.83	3,960	0.13	16,572	212	
1,052.29	1,052.29	1.93	16.62	16.62	2.00	546,830	527,452	17.48	2,806	0.09	16,572		
1,052.29	1,052.29		2.09	2.09		67,649	66,495	2.20	1,154	0.04			
1,052.29	1,052.29		1.09	1.09		34,572	34,572	1.15					
1,117.75	1,117.75	5.58	20.40	20.40	2.00	3,734,777	3,594,106	22.42	44,995	0.28	95,678	35	
1,117.75	1,117.75	8.18	17.42	17.42	2.00	3,182,748	3,068,813	19.15	18,259	0.11	95,678		
1,117.75	1,117.75		2.05	2.05		388,168	361,432	2.25	26,736	0.17			
1,117.75	1,117.75		0.93	0.93		163,861	163,861	1.02					
			27.37	20.53		717,260	717,260	15.03				134	
			19.99	14.99		523,859	523,859	10.98					
549.19	732.25		14.59	10.94		382,346	382,346	8.01					
549.19	732.25		5.40	4.05		141,513	141,513	2.97					
549.19	732.25		2.93	2.20		76,784	76,784	1.61					
549.19	732.25		4.45	3.34		116,617	116,617	2.44					
			23.21	22.03		16,113,602	16,113,602	28.61				9	
			20.43	19.95		14,562,240	14,562,240	25.86					
1,299.59	1,299.59		12.52	18.52		13,494,144	13,494,144	23.96					
990.76	1,321.01		1.91	1.43		1,068,096	1,068,096	1.90					
990.76	1,321.01		2.78	2.08		1,551,362	1,551,362	2.75					
706.66	706.66		20.75	20.75		771,208	771,208	14.66				121	
706.66	706.66		14.85	14.85		551,918	551,918	10.49					
706.66	706.66		8.67	8.67		322,231	322,231	6.12					
706.66	706.66		6.18	6.18		229,637	229,637	4.37					
706.66	706.66		2.90	2.90		107,792	107,792	2.05					
706.66	706.66		3.00	3.00		111,498	111,498	2.12					
			17.39	17.39		2,835,035	2,835,035	22.43				44	
			12.14	12.14		1,979,145	1,979,145	15.66					
1,289.85	1,289.85		7.08	7.08		1,154,230	1,154,230	9.13					
1,289.85	1,289.85		5.06	5.06		824,915	824,915	6.53					
1,289.85	1,289.85		3.07	3.07		500,492	500,492	3.96					
1,289.85	1,289.85		2.18	2.18		355,398	355,398	2.81					
			20.50	20.50		749,343	749,343	21.58				183	
			13.81	13.81		504,798	504,798	14.64					
1,052.51	1,052.51		8.33	8.33		304,453	304,453	8.77					
1,052.51	1,052.51		5.48	5.48		200,315	200,315	6.77					
1,052.51	1,052.51		2.92	2.92		106,737	106,737	3.07					
1,052.51	1,052.51		3.77	3.77		137,908	137,908	3.97					
			18.10	18.10		864,206	864,206	17.84				133	
			12.52	12.52		601,660	601,660	12.34					
985.49	985.49		6.00	6.00		282,308	282,308	5.91					
985.49	985.49		6.52	6.52		319,352	319,352	4.43					
985.49	985.49		2.94	2.94		138,331	138,331	2.90					
985.49	985.49		2.64	2.64		124,215	124,215	2.60					
			21.63	21.63		820,828	820,828	20.78				161	
			14.63	14.63		557,085	557,085	14.10					
960.65	960.65		9.16	9.16		347,609	347,609	8.80					
960.65	960.65		5.52	5.52		209,476	209,476	5.30					
960.65	960.65		2.89	2.89		109,672	109,672	2.78					
960.65	960.65		4.06	4.06		154,071	154,071	3.90					
			22.35	22.35		1,051,462	1,051,462	19.04				115	
			15.51	15.51		730,215	730,215	13.22					
852.45	852.45		10.64	10.64		500,915	500,915	9.07					
852.45	852.45		4.87	4.87		229,300	229,300	4.15					
852.45	852.45		2.88	2.88		135,274	135,274	2.45					
852.45	852.45		3.96	3.96		185,973	185,973	3.37					
			29.40	14.75		2,219,099	2,211,267	24.06	7,832	0.08		71	
			22.23	11.15		1,676,855	1,671,633	18.19	5,222	0.06			
818.16	1,630.20	42.40	12.12	6.06		914,350	911,739	9.92	2,611	0.03			
818.16	1,630.20	42.40	10.11	5.07		762,505	759,894	8.27	2,611	0.03			
818.16	1,630.20	42.40	3.16	1.59		239,140	237,835	2.59	1,305	0.01			
818.16	1,630.20	42.40	4.01	2.01		303,104	301,799	3.28	1,305	0.01			

* Average rate.

* Average basis.

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹		
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
MINNESOTA—continued.									
18	Minneapolis.....								
	Government of city.....								
	City corporation.....	\$279,372,986	\$160,329,570	\$97,987,958		\$21,055,458	40	30	
	County.....	279,372,986	160,329,570	97,987,958		21,055,458	40	30	
	Government of state.....	279,372,986	160,329,570	97,987,958		21,055,458	40	30	
27	St. Paul.....								
	Government of city.....	169,084,627	85,916,645	71,855,614		11,312,368	40	30	
	Government of state.....	169,084,627	85,916,645	71,855,614		11,312,368	40	30	
	Government of county.....	169,084,627	85,916,645	71,855,614		11,312,368	40	30	
MISSOURI.									
194	Joplin.....								
	Government of city.....								
	City corporation.....	10,896,744	7,625,120	2,705,804	\$565,820		40	40	30
	School district.....	11,161,509	7,810,595	2,785,094	565,820		40	40	30
	Government of state.....	10,896,744	7,625,120	2,705,804	565,820		40	40	30
	Government of county.....	10,896,744	7,625,120	2,705,804	565,820		40	40	30
21	Kansas City.....								
	Government of city.....								
	City corporation.....	206,753,700	141,466,690	65,287,010	(*)		40	50	(*)
	School district.....	207,941,556	141,520,495	66,421,061	(*)		40	50	(*)
	Government of state.....	207,887,751	141,466,690	66,421,061	(*)		40	50	(*)
	Government of county.....	207,887,751	141,466,690	66,421,061	(*)		40	50	(*)
77	St. Joseph.....								
	Government of city.....								
	City corporation.....	42,821,292	29,563,150	10,109,080	3,149,062		40	50	30
	School district.....	43,438,720	30,198,411	10,091,247	3,149,062		40	50	30
	Government of state.....	41,688,700	29,563,150	8,976,488	3,149,062		40	50	30
	Government of county.....	41,688,700	29,563,150	8,976,488	3,149,062		40	50	30
4	St. Louis.....								
	Government of city.....								
	City corporation.....	709,238,160	496,246,550	98,048,520	36,069,770	78,873,320	70	40	30
	School district.....	709,339,335	496,246,550	98,048,520	36,069,770	78,974,495	70	40	30
	Government of state.....	709,339,335	496,246,550	98,048,520	36,069,770	78,974,495	70	40	30
156	Springfield.....								
	Government of city.....								
	City corporation.....	17,791,082	11,977,605	4,827,230	986,247		50	50	30
	School district.....	18,420,822	12,481,855	4,857,177	1,051,760		50	50	30
	Government of state.....	17,791,082	11,977,605	4,827,230	986,247		50	50	30
	Government of county.....	17,791,082	11,977,605	4,827,230	986,247		50	50	30
MONTANA.									
146	Butte.....								
	Government of city.....								
	City corporation.....	25,385,935	16,686,880	\$ 8,699,055	(*)		40	40	50
	School district.....	25,385,935	16,686,880	\$ 8,699,055	(*)		40	40	50
	Government of state.....	25,385,935	16,686,880	\$ 8,699,055	(*)		40	40	50
	Government of county.....	25,385,935	16,686,880	\$ 8,699,055	(*)		40	40	50
NEBRASKA.									
136	Lincoln.....								
	Government of city.....								
	City corporation.....	10,637,223	6,761,820	3,875,403			20	20	
	School district.....	11,845,066	7,915,676	(*)			20	20	
	Government of state.....	11,035,236	7,915,675	3,119,561			20	20	
	Government of county.....	11,035,236	7,915,675	3,119,561			20	20	
	Government of sanitary district.....	11,569,637	8,480,076	3,119,561			20	20	
34	Omaha.....								
	Government of city.....								
	City corporation.....	44,607,464	28,465,495	16,141,969			16	16	
	School district.....	42,010,702	28,465,495	13,545,207			16	16	
	Government of state.....	41,710,657	29,034,876	12,675,781			16	16	
	Government of county.....	41,710,657	29,034,876	12,675,781			16	16	
NEW HAMPSHIRE.									
81	Manchester.....								
	Government of city.....	85,217,737	61,709,208	10,165,920		13,342,609	100	100	
	Government of state.....	71,875,128	61,709,208	10,165,920			100	100	
	Government of county.....	71,875,128	61,709,208	10,165,920			100	100	
NEW JERSEY.									
114	Atlantic City.....								
	Government of city.....	95,454,467	86,749,930	5,022,300	1,289,570	2,392,667	100	100	100
	Government of state.....	90,889,575	90,893,575	(*)	(*)		100	100	100
	Government of county.....	93,282,242	90,899,575	(*)	(*)	2,392,667	100	100	100

¹ For property subject to general property taxes.² Exclusive of valuation of grain for tax on which the rate varies.³ Average basis.⁴ Average rate.⁵ Not separately reported.⁶ Valuation of other property included with that of personal property.⁷ Valuation of personal property included with that of real property.

GENERAL TABLES.

357

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.							City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.		
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.			
			\$31.39	\$13.64		\$3,166,739	\$3,108,244	\$22.94	\$58,495	\$0.16		18	
			28.08	12.20		7,303,749	7,253,921	20.52	49,828	0.14			
\$730.83	\$1,682.58	\$59.57	25.26	10.97		6,566,109	6,524,688	18.46	41,421	0.12			
730.83	1,682.58	59.57	2.82	1.23		737,640	729,233	2.06	8,407	0.02			
730.83	1,682.58	59.57	3.31	1.44		862,990	854,323	2.42	8,667	0.02			
			34.63	15.44		5,482,826	5,463,372	22.57	19,454	0.07		27	
651.95	1,461.80	46.75	25.41	11.33		4,022,691	4,009,721	16.57	12,970	0.05			
651.95	1,461.80	46.75	3.12	1.39		494,975	491,733	2.03	3,242	0.01			
651.95	1,461.80	46.75	6.10	2.72		965,160	961,918	3.97	3,242	0.01			
			38.80	15.26		427,162	427,162	12.76				104	
			32.00	12.58		353,064	353,064	10.53					
328.97	836.66		15.50	6.09		168,899	168,899	5.10					
328.97	836.66		16.50	6.49		184,165	184,165	5.43					
328.97	836.66		1.20	0.71		19,614	19,614	0.59					
328.97	836.66		5.00	1.97		54,484	54,484	1.64					
			32.71	13.97		6,784,895	6,784,895	23.21				21	
			25.41	10.85		5,267,315	5,267,315	18.02					
707.39	1,656.78		13.41	5.72		2,772,016	2,772,016	9.48					
711.45	1,665.00		12.00	5.13		2,495,299	2,495,299	8.54					
711.27	1,664.54		1.80	0.77		374,198	374,198	1.28					
711.27	1,664.54		5.50	2.35		1,143,382	1,143,382	3.91					
			30.90	12.63		1,321,281	1,321,281	15.45				77	
			23.50	9.62		1,012,784	1,012,784	11.79					
507.60	1,240.18		13.00	5.32		556,677	556,677	6.60					
494.17	1,213.33		10.50	4.30		456,107	456,107	5.19					
494.17	1,213.33		1.80	0.73		75,040	75,040	0.89					
494.17	1,213.33		5.60	2.28		233,457	233,457	2.77					
			23.50	12.79		15,634,657	14,813,575	19.77	821,082	1.09		4	
			21.70	12.73		14,357,746	13,678,918	18.26	678,828	0.90			
841.40	1,433.93	105.28	15.70	9.21		10,101,710	9,896,729	13.21	204,981	0.27			
841.40	1,433.93	105.41	6.00	3.52		4,256,036	3,782,189	5.05	473,847	0.63			
841.40	1,433.93	105.41	1.80	1.06		1,276,911	1,134,657	1.51	142,254	0.19			
			31.59	15.22	\$2.00	580,397	569,157	14.08			\$11,240	156	
			23.89	11.51	2.00	443,406	432,166	10.65			11,240		
445.59	924.12		12.70	6.12	2.00	237,187	225,947	5.66			11,240		
445.59	924.12		11.19	5.39		206,219	206,219	4.99					
445.59	924.12		1.80	0.87		32,024	32,024	0.80					
445.59	924.12		5.90	2.84		104,967	104,967	2.63					
			44.00	17.63	4.00	1,185,249	1,116,981	25.97			68,268	146	
			25.70	10.30	2.00	686,552	652,418	15.17			34,134		
590.32	1,473.48		15.20	6.09	2.00	420,000	385,866	8.97			34,134		
590.32	1,473.48		10.50	4.21		266,552	266,552	6.20					
590.32	1,473.48		2.80	1.12		71,081	71,081	1.65					
590.32	1,473.48		15.50	6.21	2.00	427,616	393,482	9.15			34,134		
			97.80	19.56	4.50	1,132,060	1,096,060	23.19			36,000	136	
			75.00	15.00	2.00	858,481	842,481	17.71			16,000		
231.75	1,158.74		38.00	7.60	2.00	420,214	404,214	8.81			16,000		
240.42	1,202.10		37.00	7.40		438,267	438,267	8.90					
240.42	1,202.10		6.80	1.36		75,040	75,040	1.63					
240.42	1,202.10		12.50	2.50	2.50	157,940	137,940	3.01			20,000		
240.42	1,202.10		3.60	0.70		40,599	40,599	0.84					
			99.20	16.11		4,292,356	4,292,356	26.30				34	
			75.80	12.33		3,316,327	3,316,327	20.32					
273.33	1,678.91		60.80	8.29	(*)	2,266,059	2,266,059	13.88			(*)		
257.42	1,594.36		25.00	4.04		1,050,268	1,050,268	6.44					
255.58	1,582.57		6.80	1.10		283,632	283,632	1.74					
255.58	1,582.57		16.60	2.68		692,397	692,397	4.24					
			15.80	15.80	2.00	1,826,693	1,135,627	14.75	148,760	1.93	42,306	81	
933.94	933.94	173.37	12.34	12.34	2.00	1,077,775	886,709	11.52	148,760	1.93	42,306		
933.94	933.94		2.02	2.02		145,656	145,656	1.89					
933.94	933.94		1.44	1.44		103,262	103,262	1.34					
			20.42	20.42	1.00	1,913,867	1,836,394	33.80	17,944	0.32	9,529	114	
1,667.59	1,667.59	42.87	14.25	14.25	1.00	1,344,411	1,325,910	23.76	8,972	0.16	9,529		
1,628.67	1,628.67		2.77	2.77		251,808	251,808	4.51					
1,628.67	1,628.67	42.87	3.40	3.40		317,648	308,676	5.53	8,972	0.16			

* Basis for all personal property except railroad property which is assessed on a basis of 20 per cent.

* Not reported.

* Exclusive of valuation of railroads which is not apportioned to cities and towns, and hence not included.

* No distribution of assessment for state and county purposes is made between real, personal, and other property. Personal and second class railroad property included with real. The valuation used is the same as the city, with additions and deductions equal to value of ratables represented by reductions or corrections of errors made in the assessment subsequent to the apportionment of preceding year or years.

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹		
		Total.	Subject to the general property tax.			Subject to special property taxes.			
			Real property.	Personal property.	Other property.				
NEW JERSEY—continued.									
93	Bayonne.....								
	Government of city.....	\$61,309,372	\$47,411,575	\$12,380,425	\$799,967	\$717,405	100	100	100
	Government of state.....	60,536,067	60,536,067	(5)	(5)		100	100	100
	Government of county.....	61,253,472	60,536,067	(5)	(5)	717,405	100	100	100
60	Camden.....								
	Government of city.....	75,233,552	62,478,874	6,371,244	2,492,887	3,890,547	100	100	100
	Government of state.....	71,284,480	71,284,480	(5)	(5)		100	100	100
	Government of county.....	75,178,027	71,284,480	(5)	(5)	3,890,547	100	100	100
152	East Orange.....								
	Government of city.....	53,855,073	48,992,700	3,906,700	94,049	861,624	100	100	100
	Government of state.....	52,818,649	52,818,649	(5)	(5)		100	100	100
	Government of county.....	53,680,273	52,818,649	(5)	(5)	861,624	100	100	100
74	Elizabeth.....								
	Government of city.....	69,718,384	56,876,620	7,540,748	3,594,653	1,706,363	100	100	100
	Government of state.....	67,935,399	67,935,399	(5)	(5)		100	100	100
	Government of county.....	69,641,762	67,935,399	(5)	(5)	1,706,363	100	100	100
82	Hoboken.....								
	Government of city.....	74,157,169	60,186,300	4,579,800	6,421,018	2,970,051	100	100	100
	Government of state.....	70,606,418	70,606,418	(5)	(5)		100	100	100
	Government of county.....	73,576,469	70,606,418	(5)	(5)	2,970,051	100	100	100
20	Jersey City.....								
	Government of city.....	300,642,120	216,485,737	20,179,025	55,542,715	8,434,643	100	100	100
	Government of state.....	290,077,750	290,077,750	(5)	(5)		100	100	100
	Government of county.....	298,512,393	290,077,750	(5)	(5)	8,434,643	100	100	100
15	Newark.....								
	Government of city.....								
	City corporation.....	441,989,612	347,791,590	68,866,460	3,633,292	21,678,270	100	100	100
	County.....	439,643,975	417,965,705	(5)	(5)	21,678,270	100	100	100
	Government of state.....	417,965,705	417,965,705	(5)	(5)		100	100	100
196	Orange.....								
	Government of city.....	23,413,433	20,572,195	1,903,950	122,676	814,712	100	100	100
	Government of state.....	22,499,221	22,499,221	(5)	(5)		100	100	100
	Government of county.....	23,313,933	22,499,221	(5)	(5)	814,712	100	100	100
91	Passaic.....								
	Government of city.....	49,508,168	28,378,025	9,377,075	151,852	1,601,216	100	100	100
	Government of state.....	47,667,565	47,667,565	(5)	(5)		100	100	100
	Government of county.....	49,268,781	47,667,565	(5)	(5)	1,601,216	100	100	100
42	Paterson.....								
	Government of city.....	111,406,369	89,827,358	17,671,294	510,093	3,397,624	100	100	100
	Government of state.....	107,642,233	107,642,233	(5)	(5)		100	100	100
	Government of county.....	111,039,857	107,642,233	(5)	(5)	3,397,624	100	100	100
157	Perth Amboy.....								
	Government of city.....	23,991,843	15,808,280	8,223,040	1,499,190	461,333	100	100	100
	Government of state.....	23,149,970	23,149,970	(5)	(5)		100	100	100
	Government of county.....	23,611,303	23,149,970	(5)	(5)	461,333	100	100	100
54	Trenton.....								
	Government of city.....	86,029,714	69,484,450	11,803,625	867,623	3,874,016	100	100	100
	Government of state.....	82,009,664	82,009,664	(5)	(5)		100	100	100
	Government of county.....	85,883,680	82,009,664	(5)	(5)	3,874,016	100	100	100
150	West Hoboken.....								
	Government of city.....	27,208,149	23,633,070	1,408,900	4,259	2,161,920	100	100	100
	Government of state.....	25,001,919	25,001,919	(5)	(5)		100	100	100
	Government of county.....	27,163,839	25,001,919	(5)	(5)	2,161,920	100	100	100
NEW YORK.									
61	Albany.....								
	Government of city.....	121,377,106	99,380,240	6,868,300		15,128,566	90	85	
	Government of state.....	111,853,514	95,927,710	6,868,300		9,057,504	87	85	
	Government of county.....	102,796,010	95,927,710	6,868,300			87	85	
178	Amsterdam.....								
	Government of city.....								
	City corporation.....	16,654,813	13,868,515	337,950		2,448,348	55	55	
	School district.....	14,206,465	13,868,515	337,950			55	55	
	Government of state.....	17,442,003	15,908,405	337,950		1,195,648	63	55	
	Government of county.....	16,246,355	15,908,405	337,950			63	55	
172	Auburn.....								
	Government of city.....	24,223,008	* 21,490,615	631,294		2,101,099	* 82	85	
	Government of state.....	23,201,003	* 21,065,798	803,101		1,332,104	* 90	90	
	Government of county.....	21,868,899	* 21,065,798	803,101			* 90	90	
118	Binghamton.....								
	Government of city.....	37,803,537	33,277,970	1,241,650		3,283,917	83	83	
	Government of state.....	36,176,609	32,876,634	1,241,650		2,058,425	84	83	
	Government of county.....	34,118,184	32,876,634	1,241,650			84	83	

¹ For property subject to general property taxes.² No distribution of assessment for state and county purposes is made between real, personal, and other property. Personal and second class railroad property included with real. The valuation used is the same as the city, with additions and deductions equal to value of ratables represented by reductions or corrections of errors made in the assessment subsequent to the apportionment of preceding year or years.

GENERAL TABLES.

359

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			\$22.56	\$22.56	\$1.00	\$1,374,341	\$1,366,570	\$19.99	\$5,380	\$0.08	\$2,391	93
\$586.47	\$586.47	\$10.50	14.94	14.94	1.00	910,472	905,391	13.24	2,690	0.04	2,391	
885.65	885.65		2.60	2.60		157,224	157,224	2.30				
885.65	885.65	10.50	5.02	5.02		306,645	303,955	4.45	2,690	0.04		
683.70	683.70	37.28	19.78	19.78	1.00	1,461,238	1,411,100	13.52	29,180	0.28	20,958	60
683.14	683.14		13.14	13.14	1.00	972,794	937,246	8.98	14,590	0.14	20,958	
683.14	683.14	37.23	2.43	2.43		173,431	173,431	1.66				
			4.21	4.21		315,013	300,423	2.88	14,590	0.14		
1,287.66	1,287.66	20.94	20.04	20.04	1.00	1,076,688	1,060,785	25.77	6,462	0.16	9,441	152
1,283.41	1,283.41		13.20	13.20	1.00	711,966	699,294	16.99	3,231	0.08	9,441	
1,283.41	1,283.41	20.94	2.62	2.62		138,438	138,438	3.36				
			4.22	4.22		226,284	223,053	5.42	3,231	0.08		
794.35	794.35	19.93	19.40	19.40	1.00	1,349,265	1,319,433	15.41	12,798	0.14	17,034	74
793.45	793.45		13.44	13.44	1.00	937,491	914,058	10.68	6,399	0.07	17,034	
793.45	793.45	19.93	2.66	2.66		180,629	180,629	2.11				
			3.30	3.30		231,145	224,746	2.62	6,399	0.07		
930.76	930.76	38.83	22.34	22.34	1.00	1,609,848	1,585,735	20.73	22,276	0.30	1,837	82
923.16	923.16		14.72	14.72	1.00	1,060,812	1,047,837	13.70	11,138	0.15	1,837	
923.16	923.16	38.83	2.60	2.60		183,379	183,379	2.40				
			5.02	5.02		365,657	354,619	4.63	11,138	0.15		
975.28	975.28	28.15	20.54	20.54	1.00	6,055,669	5,984,147	19.97	63,260	0.22	8,262	20
968.17	968.17		12.92	12.92	1.00	3,814,153	3,774,261	12.60	31,630	0.11	8,262	
968.17	968.17	28.15	2.60	2.60		753,388	753,388	2.51				
			5.02	5.02		1,488,128	1,456,498	4.86	31,630	0.11		
1,053.41	1,053.41	54.33	22.94	22.94	1.00	9,879,032	9,629,263	24.13	162,588	0.40	87,181	15
1,047.53	1,047.53		20.32	20.32	1.00	8,783,544	8,533,775	21.38	162,588	0.40	87,181	
1,047.53	1,047.53	54.33	16.10	16.10	1.00	6,937,181	6,768,706	16.96	81,294	0.20	87,181	
			4.22	4.22		1,846,383	1,765,069	4.42	81,294	0.20		
			2.62	2.62		1,095,488	1,095,488	2.75				
694.83	694.83	25.05	22.90	22.90	1.00	524,554	516,905	15.89	6,110	0.18	1,539	196
691.77	691.77		16.06	16.06	1.00	367,514	362,920	11.16	3,055	0.09	1,539	
691.77	691.77	25.05	2.62	2.62		58,971	58,971	1.81				
			4.22	4.22		98,069	95,014	2.92	3,055	0.09		
680.72	680.72	22.75	20.26	20.26	1.00	987,209	969,298	13.77	12,010	0.18	5,901	91
677.32	677.32		14.02	14.02	1.00	683,686	671,780	9.55	6,005	0.09	5,901	
677.32	677.32	22.75	2.65	2.65		126,285	126,285	1.79				
			3.59	3.59		177,238	171,233	2.43	6,005	0.09		
786.04	786.04	24.73	20.43	20.43	1.00	2,255,518	2,204,875	16.05	25,482	0.18	25,161	42
783.38	783.38		14.19	14.19	1.00	1,570,929	1,533,027	11.16	12,741	0.09	25,161	
783.38	783.38	24.73	2.65	2.65		285,171	285,171	2.08				
			3.59	3.59		399,418	386,677	2.81	12,741	0.09		
592.34	592.34	11.61	22.11	22.11	1.00	523,528	517,718	13.03	3,480	0.08	2,350	157
582.76	582.76		14.98	14.98	1.00	356,650	352,570	8.87	1,730	0.04	2,350	
582.76	582.76	11.61	2.64	2.64		58,885	58,885	1.48				
			4.59	4.59		108,013	106,283	2.68	1,730	0.04		
749.53	749.53	35.34	22.80	22.80	1.00	1,927,493	1,872,802	17.09	29,056	0.26	25,635	54
743.20	743.20		15.63	15.63	1.00	1,324,534	1,284,371	11.72	14,528	0.13	25,635	
743.20	743.20	35.34	2.61	2.61		214,066	214,066	1.95				
			4.56	4.56		388,893	374,365	3.42	14,528	0.13		
597.86	597.86	51.61	16.71	16.71	1.00	435,924	418,150	9.98	16,214	0.38	1,560	150
596.80	596.80		9.06	9.06	1.00	236,616	226,949	5.42	8,107	0.19	1,560	
596.80	596.80	51.61	2.60	2.60		64,935	64,935	1.55				
			5.05	5.05		134,373	126,266	3.01	8,107	0.19		
1,025.76	1,144.07	146.06	27.01	24.02		2,951,392	2,845,393	27.47	105,999	1.02		61
992.43	1,142.62	87.44	19.88	17.82		2,185,438	2,112,083	20.39	83,355	0.80		
992.43	1,142.62		1.99	1.73		227,529	204,885	1.98	22,644	0.22		
			5.14	4.47		523,425	523,425	5.10				
392.85	714.26	67.70	40.38	23.02		613,400	594,895	16.45	18,505	0.51		178
392.85	714.26		29.92	16.45		440,511	424,985	11.75	15,516	0.43		
449.25	715.26	33.06	20.24	11.13		302,921	287,475	7.95	15,516	0.43		
449.25	715.26		9.68	5.32		137,520	137,520	3.80				
			2.45	1.54		42,751	39,762	1.10	2,989	0.08		
			8.01	5.03		130,138	130,138	3.60				
595.22	727.44	50.63	34.02	28.40		765,229	750,879	20.20	14,350	0.39		172
588.41	653.79	35.84	27.16	22.22		611,820	600,800	16.16	11,020	0.30		
588.41	653.79		2.70	2.43		62,382	59,052	1.69	3,330	0.09		
			4.16	3.75		91,027	91,027	2.45				
650.31	783.50	61.86	31.33	26.06		1,102,324	1,079,777	20.34	22,547	0.43		118
642.74	765.51	38.78	26.49	21.89		931,809	914,408	17.23	17,401	0.33		
642.74	765.51		2.04	1.72		74,878	69,732	1.81	5,146	0.10		
			2.80	2.35		95,637	95,637	1.80				

* Average rate.

* Includes \$750,450, valuation of special franchises assessed on a basis of 75 per cent.

* Basis for all valuations except special franchises valued at \$750,450, which is assessed on a basis of 75 per cent.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹			
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
NEW YORK—continued.									
11	Buffalo.....								
	Government of city.....								
	City corporation.....	\$457, 105, 264	\$378, 436, 400	\$14, 051, 200		\$66, 617, 664	75	75	
	County.....	349, 881, 790	335, 266, 490	14, 615, 300			67	75	
	Government of state.....	398, 637, 210	335, 266, 490	14, 615, 300		48, 755, 420	67	75	
167	Elmira.....								
	Government of city.....	31, 099, 970	26, 957, 478	1, 055, 250		3, 087, 242	87	60	
	Government of state.....	29, 042, 752	26, 012, 658	1, 055, 250		1, 974, 844	85	60	
	Government of county.....	27, 067, 908	26, 012, 658	1, 055, 250			85	60	
180	Jamestown.....								
	Government of city.....								
	City corporation.....	21, 208, 349	17, 316, 583	350, 600		3, 541, 166	60	60	
	School district.....	19, 456, 725	17, 316, 583	350, 600		1, 789, 542	60	60	
	County supervisors' fund.....	19, 688, 800	19, 338, 200	350, 600			67	60	
	Government of state.....	21, 440, 424	19, 338, 200	350, 600		1, 751, 624	67	60	
	Government of county.....	19, 688, 800	19, 338, 200	350, 600			67	60	
175	Mount Vernon.....								
	Government of city.....								
	City corporation.....	42, 964, 646	40, 094, 957	51, 400		2, 818, 289	80	5	
	School district.....	40, 146, 357	40, 094, 957	51, 400			80	5	
	Government of state.....	43, 152, 964	40, 568, 848	51, 400		2, 532, 716	80	5	
	Government of county.....	40, 620, 248	40, 568, 848	51, 400			80	5	
176	New Rochelle.....								
	Government of city.....	42, 874, 995	40, 837, 971	55, 000		1, 982, 024	80	5	
	Government of state.....	41, 622, 931	39, 925, 569	55, 000		1, 642, 362	80	5	
	Government of county.....	39, 980, 569	39, 925, 569	55, 000			80	5	
1	New York.....								
	Government of city.....	9, 230, 899, 278	8, 108, 760, 787	352, 051, 755		770, 056, 736	100	100	
	Government of state.....	389, 219, 360				389, 219, 360			
177	Niagara Falls.....								
	Government of city.....	40, 535, 059	36, 399, 780	396, 000		3, 749, 279	91	91	
	Government of state.....	38, 740, 100	35, 968, 476	396, 000		2, 975, 624	88	91	
	Government of county.....	35, 764, 476	35, 968, 476	396, 000			88	91	
25	Rochester.....								
	Government of city.....								
	City corporation.....	252, 006, 615	217, 555, 340	8, 359, 600		25, 791, 675	83	83	
	County supervisors' fund.....	248, 108, 585	220, 758, 961	8, 301, 100		19, 048, 624	85	83	
	Government of state.....	248, 108, 585	220, 758, 961	8, 301, 100		19, 048, 624	85	83	
	Government of county.....	229, 060, 061	220, 758, 961	8, 301, 100			85	83	
69	Schenectady.....								
	Government of city.....	63, 130, 628	55, 812, 649	2, 404, 450		4, 913, 629	85	80	
	Government of state.....	61, 837, 691	55, 161, 693	2, 404, 450		4, 271, 648	85	80	
	Government of county.....	57, 666, 143	55, 161, 693	2, 404, 450			85	80	
37	Syracuse.....								
	Government of city.....								
	City corporation.....	157, 902, 920	139, 450, 848	4, 660, 808		13, 791, 264	102	102	
	County supervisors' fund.....	155, 902, 920	137, 450, 848	4, 660, 808		13, 791, 264	100	102	
	Government of state.....	151, 659, 656	137, 450, 848	4, 660, 808		9, 446, 000	100	102	
	Government of county.....	142, 111, 656	137, 450, 848	4, 660, 808			100	102	
80	Troy.....								
	Government of city.....								
	City corporation.....	65, 523, 009	58, 060, 039	2, 253, 821		5, 209, 149	96	96	
	Lansingburgh school district.....	8, 242, 140	7, 791, 770	227, 500		222, 870	96	96	
	County supervisors' fund.....	63, 589, 787	58, 060, 039	2, 253, 821		8, 275, 907	96	96	
	Government of state.....	62, 247, 116	58, 060, 039	2, 253, 821		1, 933, 256	96	96	
	Government of county.....	60, 313, 860	58, 060, 039	2, 253, 821			96	96	
78	Utica.....								
	Government of city.....	64, 789, 803	48, 002, 945	4, 611, 950		12, 154, 908	80	80	
	Government of state.....	58, 234, 158	47, 492, 528	4, 611, 950		6, 129, 680	80	80	
	Government of county.....	52, 104, 478	47, 492, 528	4, 611, 950			80	80	
68	Yonkers.....								
	Government of city.....	121, 143, 804	114, 080, 686	2, 700, 700		4, 362, 418	75	100	
	Government of state.....	124, 822, 422	118, 410, 276	2, 700, 700		3, 711, 446	80	100	
	Government of county.....	121, 110, 976	118, 410, 276	2, 700, 700			80	100	
NORTH CAROLINA.									
162	Charlotte.....								
	Government of city.....	24, 445, 561	13, 861, 738	* 10, 583, 823			30	* 30	
	Government of state.....	24, 445, 561	13, 861, 738	* 10, 583, 823			30	* 30	
	Government of county.....	24, 445, 561	13, 861, 738	* 10, 583, 823			30	* 30	
209	Winston-Salem.....								
	Government of city.....	20, 439, 466	8, 278, 667	* 12, 160, 799			40	* 60	
	Government of state.....	20, 439, 466	8, 278, 667	* 12, 160, 799			40	* 60	
	Government of county.....	20, 439, 466	8, 278, 667	* 12, 160, 799			40	* 60	

¹ For property subject to general property taxes.² Average rate.³ Per capita not computed; population not known.

GENERAL TABLES.

361

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			\$36.01	\$26.51		\$14,214,535	\$13,812,135	\$29.71	\$402,400	\$0.86		11
			33.90	25.10		13,366,124	13,075,613	28.12	290,511	0.62		
\$839.86	\$1,119.81	\$143.28	29.84	22.38		11,944,258	11,653,747	25.06	290,511	0.62		
752.52	1,123.54		4.06	2.72		1,421,866	1,421,866	3.06				
752.52	1,123.54	104.86	2.11	1.41		848,411	736,522	1.59	111,889	0.24		
			31.35	26.67		891,463	870,465	22.92	20,998	0.55		167
737.80	862.42	81.31	\$22.98	\$19.66		659,882	643,821	16.96	16,061	0.42		
712.91	852.35	82.01	2.12	1.78		62,452	57,515	1.51	4,937	0.13		
712.91	852.35		6.25	5.23		169,129	169,129	4.45				
			33.09	23.26		712,468	655,815	19.12	26,653	0.74		180
			32.48	19.53		597,621	575,347	16.04	22,274	0.62		
492.52	820.87	98.72	\$18.07	\$10.84		335,306	319,322	8.90	15,934	0.45		
492.52	820.87	49.89	13.70	8.22		248,330	242,040	6.75	6,290	0.17		
548.88	824.95		0.71	0.47		13,985	13,985	0.39				
548.88	824.95	48.83	2.33	1.55		50,261	45,882	1.28	4,379	0.12		
548.88	824.95		3.28	2.18		64,586	64,586	1.80				
			29.89	23.37		1,217,576	1,202,056	33.07	15,520	0.42		178
			25.35	19.81		1,028,853	1,017,665	27.99	9,188	0.25		
1,104.29	1,406.87	77.52	15.11	11.86		615,680	606,492	16.68	9,188	0.25		
1,104.29	1,406.87		10.24	7.95		411,173	411,173	11.31				
1,117.32	1,423.16	69.67	2.22	1.74		96,316	89,984	2.48	6,332	0.17		
1,117.32	1,423.16		2.32	1.82		94,407	94,407	2.60				
			23.05	22.00		1,156,611	1,145,003	31.52	11,608	0.32		179
1,125.72	1,435.54	54.56	25.27	19.82		1,041,046	1,033,544	28.45	7,502	0.21		
1,100.60	1,404.14	45.21	0.34	0.27		17,891	13,785	0.38	4,106	0.11		
1,100.60	1,404.14		2.44	1.91		97,674	97,674	2.69				
			18.89	18.89		165,390,915	159,787,333	29.22	5,603,577	1.03		1
1,547.28	1,547.28	140.82	\$18.89	\$18.89		164,417,867	159,787,333	29.22	4,630,529	0.85		
		71.18				973,048			973,048	0.18		
			23.24	25.50		1,054,669	1,032,054	28.48	22,615	0.63		177
1,015.06	1,115.45	103.46	21.55	19.61		808,039	792,863	21.83	15,176	0.42		
984.88	1,121.04	82.11	2.42	2.13		93,835	86,396	2.33	7,439	0.21		
984.88	1,121.04		4.27	3.76		152,795	152,795	4.22				
			28.02	21.72		6,066,799	5,904,125	23.55	162,674	0.65		26
			30.40	16.94		4,730,385	4,615,312	18.41	115,053	0.46		
902.16	1,086.94	102.86	\$19.71	\$16.36		4,549,188	4,457,946	17.78	91,242	0.36		
913.51	1,075.66	75.97	0.69	0.58		181,177	157,368	0.63	23,811	0.10		
913.51	1,075.66	75.97	2.06	1.75		519,754	472,133	1.88	47,621	0.19		
913.51	1,075.66		3.56	3.03		816,680	816,680	3.26				
			44.25	37.53		2,600,709	2,572,930	27.01	27,779	0.29		69
611.11	720.80	51.58	\$35.48	\$22.62		2,257,058	2,239,858	23.51	17,100	0.18		
604.27	712.77	44.84	2.17	1.85		136,072	125,393	1.32	10,679	0.11		
604.27	712.77		3.60	3.06		207,579	207,579	2.18				
			27.39	27.77		4,020,162	3,929,490	25.76	90,672	0.59		37
			19.02	16.46		2,816,848	2,749,796	18.03	67,052	0.44		
944.78	925.26	90.41	18.50	15.87		2,707,644	2,666,363	17.48	41,231	0.27		
931.67	931.07	90.41	0.59	0.59		109,204	83,433	0.55	25,771	0.17		
931.67	931.07	61.94	2.10	2.10		321,900	298,280	1.95	23,620	0.15		
931.67	931.07		6.20	6.21		681,414	681,414	5.78				
			33.96	32.60		2,060,514	2,048,389	26.35	42,425	0.54		80
			\$22.95	\$22.03		1,421,787	1,384,195	17.80	37,592	0.48		
			\$20.95	\$20.11		1,289,488	1,263,314	16.25	26,174	0.34		
775.86	808.19	67.01	9.30	8.93		75,144	74,579	(*)	565	(*)		
(*)	(*)	(*)	0.77	0.74		57,155	46,302	0.60	10,853	0.14		
775.86	808.19	42.14	1.97	1.89		123,560	118,727	1.53	4,833	0.06		
775.86	808.19	24.87	9.04	8.68		545,467	545,467	7.02				
			31.95	25.55		1,769,410	1,678,510	20.02	90,900	1.08		78
627.29	784.12	144.91	\$22.23	\$17.78		1,245,395	1,169,819	13.95	75,576	0.90		
621.21	776.51	73.08	2.38	1.90		140,074	124,750	1.49	15,324	0.18		
621.21	776.51		7.34	5.87		383,941	383,941	4.58				
			27.61	20.97		3,261,849	3,236,781	33.50	25,068	0.26		68
1,208.79	1,602.40	45.15	24.85	18.75		2,917,876	2,902,087	30.04	15,789	0.16		
1,253.61	1,560.02	38.42	0.34	0.28		80,955	41,676	0.43	9,279	0.10		
1,253.61	1,560.02		2.42	1.94		293,018	293,018	3.03				
			25.20	7.88	\$4.30	634,879	616,023	15.72			\$18,851	162
623.63	1,999.45		13.60	4.24	2.30	342,542	332,459	8.48			10,083	
623.63	1,999.45		2.77	0.86	0.12	69,159	67,633	1.73			526	
623.63	1,999.45		8.83	2.76	1.88	224,178	215,936	5.51			8,242	
			23.00	11.50	4.00	489,520	470,108	15.44			19,412	209
671.29	1,342.40		12.00	6.00	2.00	254,980	245,274	8.05			9,706	
671.29	1,342.40		2.77	1.38	0.12	57,131	55,549	1.86			582	
671.29	1,342.40		8.23	4.12	1.88	177,409	168,285	5.53			0,124	

* Includes \$1,695,666, valuation of railroad property assessed by state on basis of 67 per cent.

* Basis for all valuations except railroad property which is assessed by state on a basis of 67 per cent.

* Includes \$547,215, valuation of railroad property assessed by state on basis of 67 per cent.

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹			
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
	OHIO.								
79	Akron.....								
	Government of city.....						100	100	
	City corporation.....	\$132,614,910	\$80,301,520	\$52,313,390			100	100	
	School district.....	133,274,580	80,955,430	52,319,150			100	100	
	Government of state.....	132,614,910	80,301,520	52,313,390			100	100	
	Government of county.....	132,614,910	80,301,520	52,313,390			100	100	
106	Canton.....								
	Government of city.....						100	100	
	City corporation.....	82,181,120	55,842,790	26,338,330			100	100	
	School district.....	84,346,240	56,966,730	27,379,510			100	100	
	Government of state.....	82,181,120	55,842,790	26,338,330			100	100	
	Government of county.....	82,181,120	55,842,790	26,338,330			100	100	
14	Cincinnati.....								
	Government of city.....						100	100	
	City corporation.....	594,397,380	397,748,330	196,649,050			100	100	
	County.....	594,397,380	397,748,330	196,649,050			100	100	
	School district.....	600,831,470	402,427,460	198,404,010			100	100	
	Government of state.....	594,397,380	397,748,330	196,649,050			100	100	
5	Cleveland.....								
	Government of city.....						100	100	
	City corporation.....	891,331,835	588,410,530	302,921,305			100	100	
	County.....	891,331,835	588,410,530	302,921,305			100	100	
	School district.....	898,204,300	592,949,569	305,254,731			100	100	
	Government of state.....	891,331,835	588,410,530	302,921,305			100	100	
20	Columbus.....								
	Government of city.....						100	100	
	City corporation.....	282,151,320	192,888,490	89,262,830			100	100	
	School district.....	290,228,570	200,764,990	89,463,580			100	100	
	Government of state.....	282,151,320	192,888,490	89,262,830			100	100	
	Government of county.....	282,151,320	192,888,490	89,262,830			100	100	
45	Dayton.....								
	Government of city.....						100	100	
	City corporation.....	171,481,890	117,858,830	53,623,060			100	100	
	School district.....	173,756,980	119,953,810	53,805,170			100	100	
	Government of state.....	171,481,890	117,858,830	53,623,060			100	100	
	Government of county.....	171,481,890	117,858,830	53,623,060			100	100	
160	Hamilton.....								
	Government of city.....						100	100	
	City corporation.....	45,258,140	32,942,700	12,315,440			100	100	
	School district.....	45,864,960	33,453,240	12,411,720			100	100	
	Government of state.....	45,258,140	32,942,700	12,315,440			100	100	
	Government of county.....	45,258,140	32,942,700	12,315,440			100	100	
184	Lima.....								
	Government of city.....						100	100	
	City corporation.....	38,538,510	27,040,460	11,498,050			100	100	
	School district.....	38,538,510	27,040,460	11,498,050			100	100	
	Government of state.....	38,538,510	27,040,460	11,498,050			100	100	
	Government of county.....	38,538,510	27,040,460	11,498,050			100	100	
181	Lorain.....								
	Government of city.....						100	100	
	City corporation.....	45,805,720	28,298,985	17,506,735			100	100	
	School district.....	45,805,720	28,298,985	17,506,735			100	100	
	Government of state.....	45,805,720	28,298,985	17,506,735			100	100	
	Government of county.....	45,805,720	28,298,985	17,506,735			100	100	
	Government of township.....	45,805,720	28,298,985	17,506,735			100	100	
124	Springfield.....								
	Government of city.....						100	100	
	City corporation.....	59,469,690	39,143,050	20,326,640			100	100	
	School district.....	59,469,690	39,143,050	20,326,640			100	100	
	Government of state.....	59,469,690	39,143,050	20,326,640			100	100	
	Government of county.....	59,469,690	39,143,050	20,326,640			100	100	
	Government of township.....	59,469,690	39,143,050	20,326,640			100	100	
31	Toledo.....								
	Government of city.....						100	100	
	City corporation.....	268,710,280	186,515,580	82,194,700			100	100	
	School district.....	270,858,440	189,321,330	82,537,110			100	100	
	Government of state.....	268,710,280	186,515,580	82,194,700			100	100	
	Government of county.....	268,710,280	186,515,580	82,194,700			100	100	
59	Youngstown.....								
	Government of city.....						100	100	
	City corporation.....	164,566,580	117,450,530	47,116,050			100	100	
	School district.....	164,566,580	117,450,530	47,116,050			100	100	
	Government of state.....	164,566,580	117,450,530	47,116,050			100	100	
	Government of county.....	164,566,580	117,450,530	47,116,050			100	100	
	Government of road district.....	164,566,580	117,450,530	47,116,050			100	100	
210	Zanesville.....								
	Government of city.....						100	100	
	City corporation.....	30,384,010	22,042,630	8,341,380			100	100	
	School district.....	30,384,010	22,042,630	8,341,380			100	100	
	Government of state.....	30,384,010	22,042,630	8,341,380			100	100	
	Government of county.....	30,384,010	22,042,630	8,341,380			100	100	

¹ For property subject to general property taxes.

GENERAL TABLES.

363

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			\$14.60	\$14.60		\$1,939,212	\$1,939,212	\$23.34				79
			11.60	11.60		1,541,367	1,541,367	18.54				
\$1,598.58	\$1,598.58		7.00	7.00		928,304	928,304	11.19				
1,598.58	1,598.58		4.60	4.60		613,063	613,063	7.35				
1,598.58	1,598.58		0.45	0.45		59,677	59,677	0.72				
1,598.58	1,598.58		2.55	2.55		338,168	338,168	4.08				
			12.61	12.61		1,046,357	1,046,357	17.52				106
			9.72	9.72		808,853	808,853	13.50				
1,389.63	1,389.63		4.92	4.92		404,413	404,413	6.84				
1,389.63	1,389.63		4.80	4.80		404,440	404,440	6.66				
1,389.63	1,389.63		0.45	0.45		36,982	36,982	0.63				
1,389.63	1,389.63		2.44	2.44		200,522	200,522	3.39				
			15.46	15.46		9,215,506	9,215,506	22.60				14
			15.01	15.01		8,948,027	8,948,027	21.94				
1,461.49	1,461.49		7.92	7.92		4,707,627	4,707,627	11.58				
1,461.49	1,461.49		3.03	3.03		1,801,024	1,801,024	4.43				
1,461.49	1,461.49		4.06	4.06		2,439,376	2,439,376	5.93				
1,461.49	1,461.49		0.45	0.45		267,479	267,479	0.66				
			15.30	15.30		13,677,046	13,677,046	20.75				6
			14.85	14.85		13,275,947	13,275,947	20.14				
1,356.03	1,356.03		6.51	6.51		5,803,640	5,803,640	8.83				
1,356.03	1,356.03		2.53	2.53		2,252,752	2,252,752	3.43				
1,356.03	1,356.03		5.81	5.81		5,219,555	5,219,555	7.88				
1,356.03	1,356.03		0.45	0.45		401,099	401,099	0.61				
			13.60	13.60		3,870,697	3,870,697	18.30				29
			10.15	10.15		2,897,275	2,897,275	13.66				
1,345.36	1,345.36		6.01	6.01		1,685,729	1,685,729	8.09				
1,345.36	1,345.36		4.14	4.14		1,201,546	1,201,546	5.57				
1,345.36	1,345.36		0.45	0.45		126,968	126,968	0.60				
1,345.36	1,345.36		3.00	3.00		846,454	846,454	4.04				
			13.40	13.40		2,298,253	2,298,253	18.31				45
			10.36	10.36		1,777,291	1,777,291	14.16				
1,366.29	1,366.29		6.23	6.23		1,068,675	1,068,675	8.52				
1,366.29	1,366.29		4.13	4.13		708,616	708,616	5.64				
1,366.29	1,366.29		0.45	0.45		77,167	77,167	0.61				
1,366.29	1,366.29		2.59	2.59		443,795	443,795	3.54				
			13.90	13.90		631,879	631,879	15.86				160
			10.95	10.95		498,368	498,368	12.50				
1,141.30	1,141.30		6.35	6.35		287,389	287,389	7.25				
1,141.30	1,141.30		4.60	4.60		210,979	210,979	5.25				
1,141.30	1,141.30		0.45	0.45		20,366	20,366	0.51				
1,141.30	1,141.30		2.50	2.50		113,145	113,145	2.85				
			12.20	12.20		470,170	470,170	13.57				184
			8.62	8.62		332,202	332,202	9.59				
1,112.42	1,112.42		4.25	4.25		163,789	163,789	4.73				
1,112.42	1,112.42		4.37	4.37		168,413	168,413	4.86				
1,112.42	1,112.42		0.45	0.45		17,342	17,342	0.50				
1,112.42	1,112.42		3.13	3.13		120,626	120,626	3.48				
			13.80	13.80		632,020	632,020	17.72				181
			11.30	11.30		517,605	517,605	14.51				
1,284.44	1,284.44		6.40	6.40		293,157	293,157	8.22				
1,284.44	1,284.44		4.90	4.90		224,448	224,448	6.29				
1,284.44	1,284.44		0.45	0.45		20,513	20,513	0.58				
1,284.44	1,284.44		1.90	1.90		87,031	87,031	2.44				
1,284.44	1,284.44		0.15	0.15		6,871	6,871	0.19				
			13.10	13.10		779,053	779,053	15.34				124
			10.00	10.00		594,697	594,697	11.71				
1,170.57	1,170.57		5.80	5.80		344,924	344,924	6.79				
1,170.57	1,170.57		4.20	4.20		249,773	249,773	4.92				
1,170.57	1,170.57		0.45	0.45		26,761	26,761	0.53				
1,170.57	1,170.57		2.55	2.55		151,648	151,648	2.98				
1,170.57	1,170.57		0.10	0.10		5,947	5,947	0.12				
			15.16	15.16		4,084,386	4,084,386	21.68				31
			11.53	11.53		3,108,164	3,108,164	16.49				
1,430.53	1,430.53		6.64	6.64		1,784,232	1,784,232	9.50				
1,430.53	1,430.53		4.89	4.89		1,323,932	1,323,932	6.99				
1,430.53	1,430.53		0.45	0.45		120,919	120,919	0.64				
1,430.53	1,430.53		3.18	3.18		855,303	855,303	4.55				
			14.00	14.00		2,303,932	2,303,932	22.05				59
			10.04	10.04		1,652,248	1,652,248	15.81				
1,574.97	1,574.97		5.18	5.18		852,455	852,455	8.16				
1,574.97	1,574.97		4.86	4.86		799,793	799,793	7.65				
1,574.97	1,574.97		0.45	0.45		74,055	74,055	0.71				
1,574.97	1,574.97		2.81	2.81		462,432	462,432	4.43				
1,574.97	1,574.97		0.70	0.70		115,197	115,197	1.10				
			16.00	16.00		486,143	486,143	15.99				210
			11.44	11.44		347,592	347,592	11.43				
999.28	999.28		6.74	6.74		204,788	204,788	6.73				
999.28	999.28		4.70	4.70		142,804	142,804	4.70				
999.28	999.28		0.45	0.45		13,673	13,673	0.45				
999.28	999.28		4.11	4.11		124,878	124,878	4.11				

*Average rate.

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹			
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
OKLAHOMA.									
148	Muskogee.....								
	Government of city.....								
	City corporation.....	\$27,077,509	\$19,760,235	\$5,026,245	\$2,291,029		75	75	100
	School district.....	27,949,089	20,235,235	5,090,940	2,622,914		75	75	100
	Government of state.....	27,077,509	19,760,235	5,026,245	2,291,029		75	75	100
	Government of county.....	27,077,509	19,760,235	5,026,245	2,291,029		75	75	100
72	Oklahoma City.....								
	Government of city.....								
	City corporation.....	64,731,933	48,372,123	10,337,276	5,972,539		55	55	100
	School district.....	69,394,303	51,748,264	10,811,050	6,834,989		55	55	100
	Government of state.....	64,731,933	48,372,123	10,337,276	5,972,539		55	55	100
	Government of county.....	64,731,933	48,372,123	10,337,276	5,972,539		55	55	100
OREGON.									
22	Portland.....								
	Government of city.....								
	City corporation.....	315,119,240	244,103,915	37,566,580	33,448,745		* 75	50	62
	School district.....	* 310,069,510	241,441,005	36,744,030	31,884,475		* 75	50	62
	Port of Portland.....	327,891,655	253,476,055	38,417,660	35,997,940		* 75	50	62
	Government of state.....	315,119,240	244,103,915	37,566,580	33,448,745		* 75	50	62
	Government of county.....	315,119,240	244,103,915	37,566,580	33,448,745		* 75	50	62
PENNSYLVANIA.									
102	Allentown.....								
	Government of city.....								
	City corporation.....	47,198,665	47,075,235	123,430			80	80	
	School district.....	47,198,665	47,075,235	123,430			80	80	
	Government of county.....	66,530,640	51,733,354	14,777,286			85	100	
109	Altoona.....								
	Government of city.....								
	City corporation.....	27,240,143	27,240,143				50		
	School district.....	27,296,768	27,240,143	56,625			50	50	
	Government of county.....	26,527,027	23,403,146	3,123,881			43	* 50	
154	Chester.....								
	Government of city.....								
	City corporation.....	19,872,464	19,841,239	31,225			70	70	
	School district.....	19,872,464	19,841,239	31,225			70	70	
	Government of county.....	21,963,546	18,302,539	3,661,007			65	* 70	
211	Easton.....								
	Government of city.....								
	City corporation.....	22,634,822	22,589,247	45,575			55	45	
	School district.....	¹⁰ 17,085,265	17,005,705	79,560			45	75	
	Government of county.....	22,239,964	17,005,705	5,234,259			45	* 75	
85	Erie.....								
	Government of city.....								
	City corporation.....	50,086,423	50,008,078	77,345			80	50	
	School district.....	50,086,423	50,008,078	77,345			80	50	
	Government of county.....	42,057,471	33,423,935	8,633,536			50	* 50	
80	Harrisburg.....								
	Government of city.....								
	City corporation.....	50,013,904	49,942,314	71,590			70	50	
	School district.....	50,013,904	49,942,314	71,590			70	50	
	Government of county.....	53,799,036	42,781,171	11,017,865			60	* 40	
96	Johnstown.....								
	Government of city.....								
	City corporation.....	48,733,505	48,605,895	127,610			80	50	
	School district.....	48,733,505	48,605,895	127,610			80	50	
	Government of county.....	56,647,346	52,852,600	3,794,746			87	* 54	
126	Lancaster.....								
	Government of city.....								
	City corporation.....	29,414,166	29,414,166				60		
	School district.....	29,414,166	29,414,166				60		
	Government of county.....	40,308,238	29,414,166	10,894,072			60	* 60	
185	McKeesport.....								
	Government of city.....								
	City corporation.....	26,368,056	¹⁰ 26,368,056	(¹⁰)			65		
	School district.....	26,368,056	¹⁰ 26,368,056	(¹⁰)			65		
	Government of county.....	39,612,500	35,892,960	3,719,540			90	* 90	

¹ For property subject to general property taxes.² Basis for land improvements; assessed on a basis of 50 per cent.³ Average rate.⁴ Basis for school district, same as for city. Difference in valuation due to annexation of towns of Linnton and St. Johns, with a total valuation of \$7,201,160. This annexation took place after the close of school district fiscal year.⁵ Occupation taxes levied on a valuation of \$2,062,940 at the rate of \$10 per \$1,000.⁶ Basis for all personal property except money at interest which is assessed on a basis of 100 per cent.⁷ Occupation taxes levied on a valuation of \$2,062,940 at the rate of \$5 per \$1,000.⁸ Occupation taxes levied on a valuation of \$2,016,300 at the rate of \$7 per \$1,000.⁹ Occupation taxes levied on a valuation of \$1,624,185 at the rate of \$6.50 per \$1,000.

GENERAL TABLES.

865

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.					City number.	
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.			Of poll taxes.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Total.	Per capita.	Total.			Per capita.
			\$25.80	\$19.78		\$703,294	\$703,294	\$16.35				148
			17.20	13.19		470,438	470,438	10.90				
\$633.54	\$826.85		11.80	9.04		319,513	319,513	7.48				
633.54	826.85		5.40	4.15		150,925	150,925	3.42				
633.54	826.85		3.50	2.68		94,771	94,771	2.22				
633.54	826.85		5.10	3.91		138,085	138,085	3.23				
			22.50	12.92		1,489,104	1,489,104	16.07				72
			15.00	8.52		1,003,615	1,003,615	10.71				
714.32	1,244.84		8.00	4.59		517,855	517,855	5.71				
714.32	1,244.84		7.00	4.03		485,760	485,760	5.00				
714.32	1,244.84		3.50	2.01		226,562	226,562	2.50				
714.32	1,244.84		4.00	2.29		258,927	258,927	2.86				
			23.13	14.76		7,278,194	7,278,194	26.17				22
			13.63	8.70		4,284,562	4,284,562	15.41				
1,132.83	1,775.02		7.63	4.81		2,373,533	2,373,533	8.50				
1,140.74	1,786.72		5.00	3.19		1,550,348	1,550,348	5.66				
1,132.83	1,775.02		1.10	0.70		360,681	360,681	1.25				
1,132.83	1,775.02		3.50	2.23		1,102,917	1,102,917	3.96				
1,132.83	1,775.02		6.00	3.83		1,890,715	1,890,715	6.80				
			16.12	13.15	\$2.00	855,847	823,231	13.30			\$32,616	102
			12.90	10.32	2.00	641,473	608,862	9.84			32,616	
762.33	952.91		6.40	5.12	1.00	318,379	302,071	4.88			16,308	
762.33	952.91		6.50	5.20	1.00	323,099	306,791	4.96			16,308	
1,074.56	1,222.08		3.22	2.83		214,369	214,369	3.46				
			24.88	12.25		706,181	674,837	11.72			31,244	109
			20.00	10.00		566,198	545,369	9.47			20,829	
472.87	945.74		10.00	5.00		272,401	272,401	4.73				
473.85	947.71		10.00	5.00	(^u)	283,797	272,968	4.74			20,829	
460.49	1,000.01		4.88	2.25	(^v)	139,983	129,568	2.25			10,415	
			20.76	14.49		434,453	420,369	10.27			14,114	154
			17.00	11.90		351,946	337,832	8.25			14,114	
485.46	693.52		10.00	7.00		198,725	198,725	4.85				
485.46	693.52		7.00	4.90	(^v)	153,221	139,107	3.40			14,114	
536.65	777.63		3.76	2.59		82,537	82,537	2.02				
			17.23	8.62		375,623	346,844	11.48			28,784	211
			14.00	6.95	(^v)	298,545	274,969	9.10			23,576	
749.35	1,303.06		6.50	3.57	(^u)	157,387	146,830	4.86			10,557	
565.62	1,254.60		7.50	3.38	(^u)	141,158	128,139	4.24			13,019	
736.28	1,425.25		3.23	1.67	(^u)	77,083	71,675	2.38			5,208	
			20.20	15.36	1.00	1,010,315	988,198	13.36			24,117	85
			17.00	13.58	1.00	867,470	851,470	11.54			16,000	
678.59	849.02		8.50	6.79		425,735	425,735	5.77				
678.59	849.02		8.50	6.79	1.00	441,735	425,735	5.77			16,000	
569.81	1,023.69		3.20	1.78	(^u)	142,845	134,728	1.82			8,117	
			22.00	15.21	1.00	1,133,559	1,115,446	15.77			18,113	89
			18.00	12.60	1.00	910,669	900,250	12.73			10,419	
706.87	1,010.39		9.50	6.65	(^u)	478,199	475,132	6.72			3,067	
706.87	1,010.39		8.50	5.95	1.00	432,470	425,118	6.01			7,352	
760.37	1,164.67		4.00	2.61	(^u)	222,890	215,196	3.04			7,694	
			14.63	11.85	1.00	778,838	729,787	10.96			49,051	96
			12.50	9.98	1.00	649,538	609,169	9.15			40,369	
731.72	916.09		6.00	4.79	(^u)	314,760	292,401	4.39			22,359	
731.72	916.09		6.50	5.19	1.00	334,778	316,768	4.76			18,010	
850.55	970.83		2.13	1.87	(^u)	129,300	120,618	1.81			8,692	
			17.90	10.95	1.00	568,096	558,251	11.05			9,845	126
			15.00	9.00	1.00	451,057	441,212	8.73			9,845	
582.32	970.53		8.00	4.80		235,313	235,313	4.66				
582.32	970.53		7.00	4.20	1.00	215,744	205,899	4.07			9,845	
797.99	1,186.84		2.90	1.95		117,039	117,039	2.32				
			23.09	15.81	1.00	670,914	649,853	13.90			21,061	135
			20.00	13.00	1.00	538,646	527,362	11.28			11,294	
564.03	867.75		10.00	6.50		263,681	263,681	5.64				
564.03	867.75		10.00	6.50	1.00	274,965	263,681	5.64			11,294	
847.84	932.81		3.09	2.81	(^u)	132,268	122,491	2.62			9,777	

Assessment made by county.

Occupation taxes levied on a valuation of \$1,735,920 at the rate of \$7.50 per \$1,000.

Occupation taxes levied on a valuation of \$1,735,920 at the rate of \$3 per \$1,000.

Occupation taxes levied on a valuation of \$2,705,550 at the rate of \$3 per \$1,000.

Occupation taxes levied on a valuation of \$322,850 at the rate of \$9.50 per \$1,000.

Occupation taxes levied on a valuation of \$1,923,550 at the rate of \$4 per \$1,000.

\$18,010 levied on polls at \$1 each and \$4,349 levied on occupations valued at \$724,895 at the rate of \$6 per \$1,000.

Occupation taxes levied on a valuation of \$4,341,050 at the rate of \$2 per \$1,000.

Valuation of personal property included with that of real property.

Occupation taxes levied on a valuation of \$3,258,850 at the rate of \$3 per \$1,000.

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹		
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
PENNSYLVANIA—continued.									
155	New Castle.....								
	Government of city.....								
	City corporation.....	\$20,001,852	\$19,858,790	\$43,162			55	55	
	School district.....	20,001,852	19,858,790	43,162			55	55	
	Government of county.....	23,123,062	18,394,480	4,728,582			50	4 50	
206	Norristown.....								
	Government of city.....								
	City corporation.....	13,188,885	13,152,635	36,250			50	100	
	School district.....	13,188,885	13,152,635	36,250			50	100	
	Government of county.....	21,233,225	13,152,635	8,080,590			50	100	
3	Philadelphia.....								
	Government of city.....								
	City corporation.....	2,815,319,097	1,704,695,056	610,624,041			100	100	
	School district.....	1,706,453,725	1,704,695,056	1,758,669			100	100	
	Poor districts.....	184,867,195	184,867,195	(0)			100	100	
8	Pittsburgh.....								
	Government of city.....								
	City corporation.....	782,563,920	782,563,920				95		
	County.....	950,066,240	744,352,710	250,713,530			90	4 50	
	School district.....	782,563,920	782,563,920				95		
58	Reading.....								
	Government of city.....								
	City corporation.....	61,825,218	61,825,218	(0)			75	75	
	School district.....	61,825,218	61,825,218	(0)			75	75	
	Government of county.....	74,178,170	53,927,177	20,250,993			65	4 65	
40	Scranton.....								
	Government of city.....								
	City corporation.....	84,179,975	84,179,975				80		
	School district.....	84,179,975	84,179,975				80		
	Government of county.....	106,145,286	95,149,120	10,996,166			80	100	
83	Wilkes-Barre.....								
	Government of city.....								
	City corporation.....	68,118,858	68,991,147	127,711			60	60	
	School district.....	68,118,858	68,991,147	127,711			60	60	
	Government of county.....	82,407,369	68,991,617	12,415,752			60	4 60	
193	Williamsport.....								
	Government of city.....								
	City corporation.....	15,765,915	15,765,915	(0)			67	67	
	School district.....	15,765,915	15,765,915	(0)			67	67	
	Government of county.....	17,226,664	11,644,211	5,582,453			50	67 100	
125	York.....								
	Government of city.....								
	City corporation.....	26,396,155	26,329,275	66,880			67	67	
	School district.....	26,396,155	26,329,275	66,880			67	67	
	Government of county.....	27,449,549	20,237,607	7,211,942			51	4 51	
RHODE ISLAND.									
108	Pawtucket.....								
	Government of city.....	56,792,226	45,936,060	10,856,166			100	100	
	Government of state.....	56,792,226	45,936,060	10,856,166			100	100	
26	Providence.....								
	Government of city.....	349,375,720	216,132,380	133,243,340			100	100	
	Government of state.....	349,375,720	216,132,380	133,243,340			100	100	
143	Woonsocket.....								
	Government of city.....	31,625,200	22,490,550	9,134,650			100	100	
	Government of state.....	31,625,200	22,490,550	9,134,650			100	100	
SOUTH CAROLINA.									
104	Charleston.....								
	Government of city.....								
	City corporation.....	20,787,105	15,670,275	5,116,830			42	50	
	School district.....	20,787,105	15,670,275	5,116,830			42	50	
	Government of state.....	20,787,105	15,670,275	5,116,830			42	50	
	Government of county.....	20,787,105	15,670,275	5,116,830			42	50	
189	Columbia.....								
	Government of city.....								
	City corporation.....	15,522,244	10,393,687	4,737,247	²⁴ \$391,310		25	25	
	School district.....	15,522,244	10,393,687	4,737,247	²⁴ \$391,310		25	25	
	Government of state.....	15,522,244	10,393,687	4,737,247	²⁴ \$391,310		25	25	
	Government of county.....	15,522,244	10,393,687	4,737,247	²⁴ \$391,310		25	25	

¹ For property subject to general property taxes.² Occupation taxes levied on a valuation of \$1,133,588 at the rate of \$10.50 per \$1,000.³ Occupation taxes levied on a valuation of \$1,133,588 at the rate of \$9 per \$1,000.⁴ Basis for all personal property except money at interest which is assessed on a basis of 100 per cent.⁵ Occupation taxes levied on a valuation of \$1,338,670 at the rate of \$4 per \$1,000.⁶ Occupation taxes levied on a valuation of \$772,895 at the rate of \$3.50 per \$1,000.⁷ Occupation taxes levied on a valuation of \$772,895 at the rate of \$9 per \$1,000.⁸ Average rate.⁹ Valuation of personal property included with that of real property.¹⁰ Per capita not computed; population not known.¹¹ Basis for all personal property except stocks and bonds which are assessed on a basis of 100 per cent.¹² Occupation taxes levied on a valuation of \$47,575,680 at the rate of \$2.25 per \$1,000.

GENERAL TABLES.

367

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Total.	Per capita.	Total.			Per capita.
			\$23.50	\$12.96		\$509,996	\$482,531	\$11.96			\$27,465	155
			19.60	10.73		412,143	390,038	9.67			22,105	
\$495.70	\$901.27		10.50	5.78	(9)	221,923	210,020	5.21			11,903	
495.70	901.27		9.00	4.95	(5)	190,220	180,018	4.46			10,202	
573.05	1,029.98		4.00	2.23	(5)	97,853	92,493	2.29			5,360	
			20.26	10.47		302,837	289,361	9.39			13,526	206
			17.50	8.77		244,332	230,806	7.49			13,526	
427.75	854.33		8.50	4.26	(9)	118,676	112,106	3.64			6,570	
427.75	854.33		9.00	4.51	(7)	125,656	118,700	3.85			6,956	
683.65	1,115.23		\$2.76	\$1.70		58,555	58,555	1.90				
			13.67	13.67		27,675,252	27,675,252	16.44				3
			13.67	13.67		27,675,252	27,675,252	16.44				
1,375.17	1,375.17		\$8.23	\$8.23		19,062,011	19,062,011	11.32				
1,013.54	1,013.54		5.00	5.00		8,532,269	8,532,269	5.07				
(10)	(10)		\$0.44	\$0.44		80,972	80,972	(10)				
			20.27	19.17		16,403,443	16,297,398	28.49			106,045	8
			20.27	19.17		16,403,443	16,297,398	28.49			106,045	
1,368.16	1,440.17		\$11.64	\$11.06		9,106,432	9,106,432	15.92				
1,661.00	1,807.66		\$2.63	\$2.41	(12)	2,601,627	2,495,582	4.36			106,045	
1,368.16	1,440.17		6.00	5.70		4,695,384	4,695,384	8.21				
			18.27	13.60	\$2.00	1,238,459	1,170,038	10.87			68,421	58
			15.00	11.25	2.00	984,702	927,378	8.62			57,324	
574.62	766.15		10.00	7.50	1.00	646,914	618,252	5.75			28,682	
574.62	766.15		5.00	3.75	1.00	337,788	309,126	2.87			28,682	
680.43	959.94		\$3.27	\$2.35	(12)	253,757	242,660	2.25			11,097	
			22.24	17.83	1.00	2,078,074	1,974,663	13.70			103,411	40
			17.57	14.06	1.00	1,559,442	1,478,720	10.26			80,722	
584.25	730.32		\$8.17	\$6.54	1.00	721,839	687,428	4.77			34,431	
584.25	730.32		9.40	7.52	(14)	837,583	791,292	5.49			46,291	
736.71	901.80		\$4.67	\$3.82	(14)	518,632	495,943	3.44			22,689	
			17.09	10.39		1,281,322	1,231,874	16.37			49,448	83
			13.25	7.95		954,252	915,825	12.17			38,427	
918.76	1,531.26		6.25	3.75	(17)	450,119	431,993	5.74			18,126	
918.76	1,531.26		7.00	4.20	(18)	504,133	483,832	6.43			20,301	
1,095.39	1,721.14		\$3.84	\$2.44	(18)	327,070	316,049	4.20			11,021	
			28.43	18.70	2.15	480,148	454,991	13.58			25,157	193
			23.75	15.91	2.15	393,468	374,440	11.18			19,028	
470.69	706.04		12.75	8.54	1.15	211,193	201,015	6.00			10,178	
470.69	706.04		11.00	7.37	1.00	182,275	173,425	5.18			8,850	
514.31	861.95		\$4.68	\$2.79	(20)	86,680	80,551	2.40			6,129	
			19.87	12.94		548,846	529,087	10.47			19,759	125
			15.50	10.39		425,041	409,140	8.10			15,901	
522.25	783.38		8.50	5.70	(21)	233,087	224,367	4.44			8,720	
522.25	783.38		7.00	4.69	(21)	191,954	184,773	3.66			7,151	
543.09	925.94		\$4.37	\$2.55	(21)	123,805	119,947	2.37			5,858	
			15.99	15.99	1.00	917,497	908,089	15.62			9,408	108
			\$15.09	\$15.09	1.00	866,394	856,978	14.74			9,408	
976.55	976.55		0.90	0.90		51,113	51,113	0.88				
			14.49	14.49	1.00	5,116,794	5,063,521	20.35			53,273	26
1,404.29	1,404.29		\$13.59	\$13.59	1.00	4,802,356	4,749,083	19.09			53,273	
1,404.29	1,404.29		0.90	0.90		314,438	314,438	1.26				
			16.09	16.09	1.00	516,329	508,759	11.74			7,570	143
729.45	729.45		\$15.19	\$15.19	1.00	487,866	480,296	11.08			7,570	
729.45	729.45		0.90	0.90		28,463	28,463	0.66				
			51.83	21.98	1.00	1,079,385	1,078,331	17.85			1,054	104
			38.50	16.31		800,303	800,303	13.25				
344.00	811.77		34.50	14.62		717,155	717,155	11.87				
344.00	811.77		4.00	1.69		83,148	83,148	1.38				
344.00	811.77		7.00	2.97		145,510	145,510	2.41				
344.00	811.77		6.38	2.70	1.00	139,372	132,518	2.19			1,054	
			36.00	8.94	1.00	563,656	558,801	16.41			4,855	180
			21.50	5.24		333,728	333,728	9.80				
453.76	1,836.19		18.00	4.47		279,400	279,400	8.20				
453.76	1,836.19		3.50	0.87		54,328	54,328	1.60				
453.76	1,836.19		7.00	1.74		108,656	108,656	3.19				
453.76	1,836.19		7.50	1.86	1.00	121,272	116,417	3.42			4,855	

²² Occupation taxes levied on a valuation of \$3,698,900 at the rate of \$3 per \$1,000.

²³ Occupation taxes levied on a valuation of \$4,924,595 at the rate of \$9.40 per \$1,000.

²⁴ Difference in valuation due to assessment of more coal lands by county.

²⁵ Occupation taxes levied on a valuation of \$4,770,665 at the rate of \$4.75 per \$1,000.

²⁶ Occupation taxes levied on a valuation of \$2,900,435 at the rate of \$5.25 per \$1,000.

²⁷ Occupation taxes levied on a valuation of \$2,900,435 at the rate of \$7 per \$1,000.

²⁸ Occupation taxes levied on a valuation of \$2,900,135 at the rate of \$3.50 per \$1,000.

²⁹ Occupation taxes levied on a valuation of \$2,900,135 at the rate of \$3 per \$1,000.

³⁰ Occupation taxes levied on a valuation of \$1,225,905 at the rate of \$3 per \$1,000.

³¹ Occupation taxes levied on a valuation of \$1,025,869 at the rate of \$8.50 per \$1,000.

³² Occupation taxes levied on a valuation of \$1,025,869 at the rate of \$7 per \$1,000.

³³ Occupation taxes levied on a valuation of \$557,322 at the rate of \$4.50 per \$1,000.

³⁴ Escaped assessments not segregated as to real and personal property.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹			
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
TENNESSEE.									
107	Chattanooga.....								
	Government of city.....	\$35,728,431	\$26,076,340	\$6,462,270	\$3,189,821		50	50	40
	Government of state.....	35,728,431	26,076,340	6,462,270	3,189,821		50	50	40
	Government of county.....	35,728,431	26,076,340	6,462,270	3,189,821		50	50	40
166	Knoxville.....								
	Government of city.....	24,551,189	19,429,730	3,372,930	1,748,529		60	80	40
	Government of state.....	24,551,189	19,429,730	3,372,930	1,748,529		60	80	40
	Government of county.....	24,551,189	19,429,730	3,372,930	1,748,529		60	80	40
39	Memphis.....								
	Government of city.....	117,914,496	93,846,005	13,144,399	10,924,092		60	60	40
	Government of state.....	97,172,777	73,950,400	12,298,285	10,924,092		50	55	40
	Government of county.....	97,172,777	73,950,400	12,298,285	10,924,092		50	55	40
49	Nashville.....								
	Government of city.....	75,927,710	58,392,140	10,744,714	6,790,856		75	75	40
	Government of state.....	72,891,776	56,598,160	9,502,760	6,790,856		70	70	40
	Government of county.....	72,891,776	56,598,160	9,502,760	6,790,856		70	70	40
TEXAS.									
190	Austin.....								
	Government of city.....	23,236,691	17,339,395	5,897,296			75	75	
	City corporation.....	23,236,691	17,339,395	5,897,296			75	75	
	School district.....	20,901,220	15,575,650	5,325,670			65	65	
	Government of state.....	20,901,220	15,575,650	5,325,670			65	65	
	Government of county.....	20,901,220	15,575,650	5,325,670			65	65	
46	Dallas.....								
	Government of city.....	119,102,525	86,022,675	32,640,500	* 439,350		60	60	
	Government of state.....	119,102,525	86,022,675	32,640,500	* 439,350		60	60	
	Government of county.....	119,102,525	86,022,675	32,640,500	* 439,350		60	60	
103	El Paso.....								
	Government of city.....	46,707,670	38,409,640	8,298,030			60	60	
	Government of state.....	29,241,987	20,567,313	8,674,674			35	65	
	Government of county.....	29,241,987	20,567,313	8,674,674			35	65	
65	Fort Worth.....								
	Government of city.....	67,046,941	47,187,355	19,859,586			65	65	
	Government of state.....	71,570,986	51,711,400	19,859,586			70	65	
	Government of county.....	71,570,986	51,711,400	19,859,586			70	65	
151	Galveston.....								
	Government of city.....	40,631,452	33,248,225	7,383,227			* 70	50	
	City corporation.....	40,631,452	33,248,225	7,383,227			* 70	50	
	School district.....	45,590,378	37,389,161	8,201,217			70	55	
	Government of state.....	45,590,378	37,389,161	8,201,217			70	55	
	Government of county.....	45,590,378	37,389,161	8,201,217			70	55	
56	Houston.....								
	Government of city.....	135,805,000	116,329,480	19,475,520			* 77	50	
	Government of state.....	115,846,139	99,232,879	16,613,260			60	45	
	Government of county.....	115,846,139	99,232,879	16,613,260			60	45	
47	San Antonio.....								
	Government of city.....	107,996,466	85,207,685	22,788,781			68	75	
	City corporation.....	107,996,466	85,207,685	22,788,781			68	75	
	School district.....	83,054,905	65,093,225	17,961,680			50	60	
	Government of state.....	83,054,905	65,093,225	17,961,680			50	60	
	Government of county.....	83,054,905	65,093,225	17,961,680			50	60	
195	Waco.....								
	Government of city.....	36,649,880	28,166,300	8,483,580			67	67	
	Government of state.....	27,487,410	21,124,725	6,362,685			50	50	
	Government of county.....	27,487,410	21,124,725	6,362,685			50	50	
UTAH.									
208	Ogden.....								
	Government of city.....	15,297,336	11,147,175	4,150,161			40	40	
	City corporation.....	15,297,336	11,147,175	4,150,161			40	40	
	School district.....	15,297,336	11,147,175	4,150,161			40	40	
	Government of state.....	15,297,336	11,147,175	4,150,161			40	40	
	Government of county.....	15,297,336	11,147,175	4,150,161			40	40	
51	Salt Lake City.....								
	Government of city.....	71,955,066	50,356,717	21,598,349			40	40	
	City corporation.....	71,955,066	50,356,717	21,598,349			40	40	
	School district.....	71,955,066	50,356,717	21,598,349			40	40	
	Government of state.....	71,955,066	50,356,717	21,598,349			40	40	
	Government of county.....	71,955,066	50,356,717	21,598,349			40	40	
VIRGINIA.									
198	Lynchburg.....								
	Government of city.....	32,405,406	18,139,002	14,266,404			75	75	
	Government of state.....	36,901,812	18,168,502	18,733,310			75	75	
73	Norfolk.....								
	Government of city.....	83,268,460	56,658,090	26,615,360			66	* 40	
	Government of state.....	88,122,270	56,658,590	31,463,680			66	* 40	
164	Portsmouth.....								
	Government of city.....	13,455,823	10,896,834	2,558,989			50	50	
	Government of state.....	13,980,951	10,896,834	3,084,117			50	50	

¹ For property subject to general property taxes.² Not reported.³ Composed of assessments added after rolls were closed and not segregated as to real and personal property.⁴ Average rate.

GENERAL TABLES.

369

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.	
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.		
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Total.	Per capita.	Total.			Per capita.
6013.88	\$1,255.16		\$33.50	\$16.38	\$1.00	\$1,206,951	\$1,196,902	\$20.57			\$10,049	107	
613.88	1,255.16		16.50	8.07		589,519	589,519	10.13					
613.88	1,255.16		3.50	1.71	1.00	135,098	125,049	2.15			10,049		
613.88	1,255.16		13.50	6.60		482,334	482,334	8.29					
642.60	1,072.35		30.70	18.40	2.00	766,542	763,722	19.73			12,820	166	
642.60	1,072.35		16.50	9.89	1.00	411,505	405,095	10.60			6,410		
642.60	1,072.35		3.50	2.10	1.00	92,339	85,929	2.25			6,410		
642.60	1,072.35		10.70	6.41		262,698	262,698	6.88					
807.01	1,407.32		29.70	15.90		3,213,750	3,213,750	22.00				39	
665.05	1,352.18		15.80	9.06		1,863,049	1,863,049	12.75					
665.05	1,352.18		3.50	1.72	(?)	340,104	340,104	2.33			(?)		
665.05	1,352.18		10.40	5.12		1,010,597	1,010,597	6.92					
654.67	941.21		28.50	19.26	1.00	2,144,320	2,122,954	18.30			21,366	49	
628.50	960.59		15.00	10.43		1,138,916	1,138,916	9.82					
628.50	960.59		3.50	2.29	1.00	276,487	255,121	2.20			21,366		
628.50	960.59		10.00	6.54		728,917	728,917	6.28					
683.11	910.81		30.30	21.75	1.75	692,328	681,184	20.03			11,144	190	
683.11	910.81		20.50	15.38		476,352	476,352	14.01					
683.11	910.81		16.00	12.00		371,787	371,787	10.93					
614.45	945.31		4.50	3.38		104,565	104,565	3.08					
614.45	945.31		5.50	3.58	1.50	124,509	114,957	3.38			9,552		
614.45	945.31		4.30	2.79	0.25	91,467	89,875	2.64			1,562		
982.07	1,636.78		30.00	18.00		3,573,076	3,573,076	29.46				46	
982.07	1,636.78		19.00	11.40		2,262,948	2,262,948	18.66					
982.07	1,636.78		5.50	3.30	(?)	655,064	655,064	5.40			(?)		
982.07	1,636.78		5.50	3.30		655,064	655,064	5.40					
708.90	1,281.33		29.81	15.64		1,191,185	1,191,185	19.61				103	
481.32	1,180.91		18.31	10.98		854,994	854,994	14.07					
481.32	1,180.91		5.50	2.23	(?)	160,831	160,831	2.65			(?)		
481.32	1,180.91		6.00	2.43		176,360	176,360	2.89					
672.65	1,036.38		29.80	19.75		2,046,858	2,046,858	20.57				65	
719.10	1,049.22		19.00	12.35		1,273,892	1,273,892	12.80					
719.10	1,049.22		5.50	3.77	(?)	393,640	393,640	3.96			(?)		
719.10	1,049.22		5.30	3.63		379,326	379,326	3.81					
986.03	1,638.62		31.30	19.75		1,341,189	1,341,189	32.55				151	
986.03	1,638.62		17.30	10.41		702,924	702,924	17.06					
986.03	1,638.62		14.80	8.91		601,345	601,345	14.59					
1,106.37	1,658.08		2.50	1.50		101,579	101,579	2.47					
1,106.37	1,658.08		5.50	3.67	(?)	250,747	250,747	6.09			(?)		
1,106.37	1,658.08		8.50	5.67		387,518	387,518	9.40					
1,255.45	1,959.67		30.15	18.49		3,852,021	3,852,021	35.61				56	
1,070.94	1,870.23		18.00	11.53		2,444,490	2,444,490	22.60					
1,070.94	1,870.23		5.50	3.15	(?)	637,154	637,154	5.89			(?)		
1,070.94	1,870.23		6.65	3.81		770,377	770,377	7.12					
890.52	1,283.79		29.77	18.83		2,955,561	2,955,561	24.37				47	
890.52	1,283.79		19.37	13.44		2,091,790	2,091,790	17.25					
890.52	1,283.79		15.37	10.66		1,659,804	1,659,804	13.69					
684.85	1,320.34		4.00	2.78		431,986	431,986	3.56					
684.85	1,320.34		5.50	2.85	(?)	456,802	456,802	3.77			(?)		
684.85	1,320.34		4.90	2.54		406,969	406,969	3.35					
1,113.84	1,670.31		26.33	16.09		884,179	884,179	26.84				195	
835.16	1,670.31		17.50	11.67		641,373	641,373	19.49					
835.16	1,670.31		5.50	2.75	(?)	151,181	151,181	4.59			(?)		
835.16	1,670.31		3.33	1.67		91,625	91,625	2.78					
502.11	1,255.28		41.80	16.72	2.00	642,889	639,429	20.99			3,460	208	
502.11	1,255.28		22.95	9.18	2.00	354,534	351,074	11.52			3,460		
502.11	1,255.28		12.10	4.84	2.00	188,538	185,098	6.07			3,460		
502.11	1,255.28		10.85	4.34		165,976	165,976	5.45					
502.11	1,255.28		8.00	3.20		122,379	122,379	4.02					
502.11	1,255.28		10.85	4.34		165,976	165,976	5.45					
633.59	1,583.98		41.89	16.64		2,992,611	2,992,611	26.35				51	
633.59	1,583.98		23.50	9.40		1,690,944	1,690,944	14.89					
633.59	1,583.98		13.00	5.20		935,416	935,416	8.24					
633.59	1,583.98		10.50	4.20		755,528	755,528	6.65					
633.59	1,583.98		8.00	3.20		575,640	575,640	5.07					
633.59	1,583.98		10.09	4.04		726,027	726,027	6.39					
999.21	1,332.26		15.94	11.96	2.50	547,963	530,903	16.37			17,090	198	
1,137.86	1,517.14		12.72	9.54	1.50	422,317	412,081	12.71			10,236		
1,137.86	1,517.14		3.22	2.42	1.00	125,646	118,822	3.66			6,524		
937.24	1,605.42		17.97	10.48	2.00	1,548,378	1,507,904	16.97			40,474	73	
991.88	1,714.64		1,566	9.14	1.00	1,324,574	1,304,337	14.68			20,237		
991.88	1,714.64		2.31	1.34	1.00	223,804	203,567	2.29			20,237		
348.51	697.01		19.23	9.62	1.50	264,872	259,577	6.72			5,295	164	
362.11	724.21		17.64	8.82	0.50	239,066	237,301	6.14			1,785		
362.11	724.21		1.59	0.80	1.00	25,806	22,276	0.58			2,530		

* Basis for land; improvements assessed on a basis of 50 per cent.

* Basis for all personal property except intangible which is assessed on a basis of 50 per cent.

66412°—17—24

FINANCIAL STATISTICS OF CITIES.

TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA ASSESSMENT,

[For a text discussion of

City number.	CITY AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF ESTIMATED TRUE VALUE). ¹		
		Total.	Subject to the general property tax.			Subject to special property taxes.	Real property.	Personal property.	Other property.
			Real property.	Personal property.	Other property.				
VIRGINIA—continued.									
36	Richmond.....								
	Government of city.....	\$185,861,756	\$105,055,792	\$60,805,064			75	75	
	Government of state.....	184,123,862	105,055,792	79,068,070			75	75	
149	Roanoke.....								
	Government of city.....	27,025,410	19,873,231	7,155,129			50	50	
	Government of state.....	29,922,766	19,873,231	10,049,475			50	50	
WASHINGTON.									
203	Bellingham.....								
	Government of city.....								
	City corporation.....	11,687,384	8,976,213	2,711,171			37	37	
	School district.....	12,253,046	9,380,539	2,872,207			37	37	
	Government of state.....	11,687,384	8,976,213	2,711,171			37	37	
	Government of county.....	11,687,384	8,976,213	2,711,171			37	37	
191	Everett.....								
	Government of city.....								
	City corporation.....	14,043,567	11,088,234	2,955,333			42	42	
	School district.....	14,554,377	11,403,937	3,150,440			42	42	
	Government of state.....	14,043,567	11,088,234	2,955,333			42	42	
	Government of county.....	14,043,567	11,088,234	2,955,333			42	42	
19	Seattle.....								
	Government of city.....								
	City corporation.....	221,239,103	179,546,419	41,692,684			47	47	
	County.....	221,239,103	179,546,419	41,692,684			47	47	
	School district.....	223,892,106	181,377,769	42,514,337			47	47	
	Port of Seattle.....	221,239,103	179,546,419	41,692,684			47	47	
	Government of state.....	221,239,103	179,546,419	41,692,684			47	47	
41	Spokane.....								
	Government of city.....								
	City corporation.....	87,995,869	73,230,367	14,765,502			41	41	
	School district.....	83,863,639	74,018,451	14,845,185			41	41	
	Government of state.....	87,995,869	73,230,367	14,765,502			41	41	
	Government of county.....	87,995,869	73,230,367	14,765,502			41	41	
57	Tacoma.....								
	Government of city.....								
	City corporation.....	61,807,357	49,461,591	12,345,766			46	46	
	School district.....	64,047,051	51,584,864	12,462,187			46	46	
	Park district.....	61,807,357	49,461,591	12,345,766			46	46	
	Government of state.....	61,807,357	49,461,591	12,345,766			46	46	
	Government of county.....	61,807,357	49,461,591	12,345,766			46	46	
WEST VIRGINIA.									
141	Huntington.....								
	Government of city.....								
	City corporation.....	40,204,114	26,643,280	8,878,560	\$4,682,274		80	80	100
	School district.....	40,204,114	26,643,280	8,878,560	4,682,274		80	80	100
	Government of state.....	40,204,114	26,643,280	8,878,560	4,682,274		80	80	100
	Government of county.....	40,204,114	26,643,280	8,878,560	4,682,274		80	80	100
144	Wheeling.....								
	Government of city.....								
	City corporation.....	66,794,937	39,407,100	20,937,775	6,450,062		100	100	100
	School district.....	66,794,937	39,407,100	20,937,775	6,450,062		100	100	100
	Government of state.....	66,794,937	39,407,100	20,937,775	6,450,062		100	100	100
	Government of county.....	66,794,937	39,407,100	20,937,775	6,450,062		100	100	100
WISCONSIN.									
207	Kenosha.....								
	Government of city.....	33,589,958	22,913,372	9,416,636	\$1,259,950		90	90	
	Government of state.....	33,589,958	22,913,372	9,416,636	1,259,950		90	90	
	Government of county.....	32,330,008	22,913,372	9,416,636			90	90	
204	La Crosse.....								
	Government of city.....	23,513,449	17,922,827	5,228,222	362,400		95	88	
	Government of state.....	23,513,449	17,922,827	5,228,222	362,400		95	88	
	Government of county.....	23,151,049	17,922,827	5,228,222			95	88	
213	Madison.....								
	Government of city.....	53,116,445	44,835,265	7,462,880	818,300		94	78	
	Government of state.....	53,116,445	44,835,265	7,462,880	818,300		94	78	
	Government of county.....	52,298,145	44,835,265	7,462,880			94	78	
13	Milwaukee.....								
	Government of city.....								
	City corporation.....	535,831,310	413,677,170	92,036,340	30,117,800		90	90	
	County.....	505,713,510	413,677,170	92,036,340			90	90	
	Government of state.....	535,831,310	413,677,170	92,036,340	30,117,800		90	90	
182	Oshkosh.....								
	Government of city.....	32,530,697	23,876,400	8,446,682	507,615		97	99	
	Government of state.....	32,530,697	23,876,400	8,446,682	507,615		97	99	
	Government of county.....	32,323,082	23,876,400	8,446,682			97	99	
137	Racine.....								
	Government of city.....	53,231,352	39,497,287	10,215,865	3,518,200		90	90	
	Government of state.....	53,231,352	39,497,287	10,215,865	3,518,200		90	90	
	Government of county.....	49,713,152	39,497,287	10,215,865			90	90	
140	Superior.....								
	Government of city.....	40,694,508	29,266,263	10,178,245	1,250,000		70	70	
	Government of state.....	40,694,508	29,266,263	10,178,245	1,250,000		70	70	
	Government of county.....	39,444,508	29,266,263	10,178,245			70	70	

¹ For property subject to general property taxes.

GENERAL TABLES.

371

RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1916—Continued.

this table, see page 114.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						City number.
Subject to the general property tax.		Subject to special property taxes (assessed value).	Of general property taxes per \$1,000 of—		Of poll taxes.	Total.	Of the general property tax.		Of special property taxes.		Of poll taxes.	
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
\$1,071.17	\$1,428.23		\$16.24	\$12.18	\$2.00	\$2,814,365	\$2,741,431	\$17.70			\$72,934	36
1,189.12	1,585.49		* 13.66	* 10.24	1.00	2,302,397	2,265,930	14.63			36,467	
			* 2.58	* 1.94	1.00	511,968	476,501	3.07			36,467	
644.62	1,289.25		15.52	7.76	2.00	443,201	426,153	10.16			17,048	149
713.65	1,427.31		* 13.21	* 6.60	1.00	365,506	356,982	8.51			8,524	
			* 2.31	* 1.16	1.00	77,695	69,171	1.65			8,524	
			47.52	17.72		562,138	562,138	17.57				203
			23.61	8.82		282,997	282,997	8.74				
369.75	991.28		* 11.64	* 4.34		135,994	135,994	4.30				
369.75	991.28		12.00	4.48		147,003	147,003	4.44				
369.75	991.28		7.97	2.97		93,195	93,195	2.95				
369.75	991.28		15.91	5.93		185,946	185,946	5.88				
			45.50	18.92		644,856	644,856	18.92				191
			25.50	10.60		363,985	363,985	10.60				
415.90	999.75		14.00	5.82		196,610	196,610	5.82				
415.90	999.75		11.50	4.78		167,375	167,375	4.78				
415.90	999.75		7.16	2.98		100,552	100,552	2.98				
415.90	999.75		12.84	5.34		180,319	180,319	5.34				
			44.17	20.67		9,789,720	9,789,720	29.54				19
			37.80	17.69		8,380,869	8,380,869	25.28				
668.73	1,428.91		* 20.61	* 9.65		4,560,081	4,560,081	13.78				
668.73	1,428.91		9.36	4.38		2,070,798	2,070,798	6.26				
668.73	1,428.91		6.50	3.04		1,455,300	1,455,300	4.35				
668.73	1,428.91		1.33	0.62		294,690	294,690	0.89				
668.73	1,428.91		6.37	2.98		1,408,851	1,408,851	4.26				
			33.50	13.63		2,953,864	2,953,864	20.62				41
			18.50	7.53		1,633,960	1,633,960	11.39				
615.40	1,512.04		11.50	4.68		1,011,914	1,011,914	7.08				
615.40	1,512.04		7.00	2.85		622,046	622,046	4.31				
615.40	1,512.04		7.30	2.97		642,705	642,705	4.49				
615.40	1,512.04		7.70	3.13		677,199	677,199	4.74				
			39.43	18.34		2,451,883	2,451,883	22.55				57
			22.73	10.57		1,419,700	1,419,700	13.00				
571.79	1,229.66		* 14.73	* 6.85		910,683	910,683	8.42				
571.79	1,229.66		6.50	3.02		416,306	416,306	3.72				
571.79	1,229.66		1.50	0.70		92,711	92,711	0.86				
571.79	1,229.66		6.47	3.01		399,708	399,708	3.70				
571.79	1,229.66		10.23	4.76		632,475	632,475	5.85				
			17.40	14.25	3.00	724,809	699,552	15.69			25,257	141
			12.00	9.82	2.00	499,268	482,450	10.82			16,838	
			6.50	5.32	2.00	278,165	261,327	5.86			16,838	
901.44	1,100.55		5.50	4.50		221,123	221,123	4.96				
901.44	1,100.55		1.40	1.15	1.00	61,705	56,266	1.26			8,419	
901.44	1,100.55		4.00	3.28		160,816	160,816	3.61				
			11.78	11.78	1.50	802,159	786,510	18.19			15,649	144
			7.38	7.38	0.50	497,628	492,612	11.40			5,216	
			3.50	3.50	0.50	238,998	233,782	5.41			5,216	
1,544.86	1,544.86		3.88	3.88		258,530	258,530	5.99				
1,544.86	1,544.86		1.40	1.40	1.00	103,946	93,513	2.16			10,433	
1,544.86	1,544.86		3.00	3.00		200,385	200,385	4.63				
			16.04	14.43		535,413	518,818	16.88	\$16,595	\$0.54		207
1,051.79	1,168.66	\$40.99	12.26	11.03		410,557	396,451	12.90	14,106	0.46		
1,051.79	1,168.66	40.99	1.52	1.37		51,758	49,269	1.60	2,489	0.08		
1,051.79	1,168.66		2.26	2.03		73,098	73,098	2.38				
			24.00	22.40		560,399	555,625	17.63	4,774	0.15		204
			17.92	16.72		418,822	414,774	13.16	4,058	0.13		
734.44	786.98	11.50	1.77	1.65		41,670	40,954	1.30	716	0.02		
734.44	786.98	11.50	4.31	4.03		99,897	99,897	3.17				
			16.50	15.07		873,698	862,919	28.68	10,779	0.36		213
1,738.40	1,903.50	27.20	13.06	11.93		692,176	683,014	22.70	9,162	0.31		
1,738.40	1,903.50	27.20	1.54	1.41		82,156	80,539	2.68	1,617	0.05		
1,738.40	1,903.50		1.90	1.73		99,366	99,366	3.30				
			18.29	16.46		9,646,193	9,249,463	21.61	396,730	0.93		13
			16.85	15.16		8,599,711	8,522,491	19.91	337,220	0.79		
1,181.40	1,312.67	70.36	* 13.48	* 12.13		7,152,781	6,815,561	15.92	837,220	0.79		
1,181.40	1,312.67		3.37	3.03		1,706,930	1,706,930	3.99				
1,181.40	1,312.67	70.36	1.44	1.30		786,972	786,972	1.70	59,510	0.14		
			15.00	14.63		491,611	484,846	13.68	6,765	0.19		182
911.54	934.77	14.32	11.53	11.24		378,435	372,685	10.51	5,750	0.16		
911.54	934.77	14.32	1.74	1.70		57,257	56,242	1.59	1,015	0.03		
911.54	934.77		1.73	1.69		55,919	55,919	1.58				
			14.91	13.42		787,766	741,422	16.29	46,344	1.02		137
1,092.43	1,213.81	77.31	10.32	9.29		552,631	512,239	11.28	39,392	0.87		
1,092.43	1,213.81	77.31	1.45	1.30		79,235	72,283	1.59	6,952	0.15		
1,092.43	1,213.81		3.14	2.83		155,900	155,900	3.42				
			24.46	17.12		963,690	967,031	21.47	16,659	0.37		140
875.57	1,250.82	27.75	* 16.09	* 11.26		650,984	636,824	14.14	14,160	0.31		
875.57	1,250.82	27.75	2.37	1.66		96,174	93,675	2.08	2,499	0.06		
875.57	1,250.82		6.00	4.20		236,532	236,532	5.25				

* Average rate.

INDEX.

- Accounts and accounting, use of term, 26; classification of, 26; terminology, 26-30.
- Aldermen and councilmen, cities governed by, 45; number, term of office, method of election, and salary, 128; payments for expenses, 200.
- Alleys. *See* Streets, etc.
- Armories. *See* Militia, etc.
- Art galleries. *See* Museums, etc.
- Assessment, not made by city, 50; reported basis of, 114, 342; payments for expenses, 200.
- Assessors, number, term of office, and salary, 50, 129; payments for expenses, 200.
- Attorney or solicitor, term of office and salary, 51, 129; payments for expenses, 201.
- Auditor or comptroller, term of office and salary, 49, 129; payments for expenses, 201.
- Bridges and abolition of grade crossings, debts outstanding for, 326.
- Bridges, toll, receipts from, 81; payments for expenses, 94; value of, 107; debt outstanding for, 111.
- Business taxes. *See* Taxes.
- Cash balances, summary of, 51, 99, 136, 269; at close of year, 308.
- Cemeteries and crematories, debt outstanding for, 111; receipts from earnings, 197; payments for expenses, 239; value of land, buildings, and equipment, 315.
- Chamberlain. *See* Treasurer, etc.
- Charges. *See* Fees, etc.
- Charities, hospitals, and corrections, payments for expenses, 90, 206, 231; receipts from earnings of department, 180; payments, per cent distribution, 236; payments for outlays, 249; value of land, buildings, and equipment, 314; debts outstanding for, 326.
- Children, care of, receipts from earnings of department, 180; payments for expenses, 206.
- Cities, number having over 30,000, 13, 18, 19; population, 13, 14; estimated population, 1903-1916, 15; governmental costs of, 17; comparative indebtedness, 18; date of incorporation, population, and area, 44, 45, 125; governed by mayor and council, 45; by commission, 45; by Federal plan, 45; by commission-manager plan, 49; divisions of government, 53, 140, 269, 342; gross and net indebtedness, 107, 320; with two or more tax rates, 115.
- City clerk, term of office and salary, 49, 129; payments for expenses, 201.
- City corporation, gross debt of, 320.
- City engineer, term of office and salary, 51, 129; payments for expenses, 201.
- City numbers, list of, 19.
- City officials, number, terms of office, method of election and salaries, 128; payments for expenses, 200.
- City planning, executive office or account, payments for expenses, 201.
- Civil service, executive office or account, payments for expenses, 201.
- Claims. *See* Judgments, etc.
- Clerk of council, payments for expenses, 200.
- Collector of revenues, term of office and salary, 49, 129; payments for expenses, 201.
- Commission-manager, cities governed by, 49.
- Commissioners, cities governed by, 45; number, term of office, and salary, 46; payments for expenses, 200.
- Comparable financial statistics of cities, method employed in compiling, 19-25.
- Comptroller. *See* Auditor, etc.
- Connecticut, receipts from special property taxes for cities of, 64.
- Conservation of child life, receipts from earnings of department, 178; payments for expenses, 204.
- Conservation of health, payments for expenses, 90, 204, 230; receipts from earnings of department, 178; payments, per cent distribution, 236; payments for outlays, 248; value of land, buildings, and equipment, 314.
- Convenience stations, receipts from earnings of department, 179; payments for expenses, 205.
- Conventions and league dues, payments for, 201.
- Coroner, payments for expenses, 202.
- Corrections. *See* Charities, etc.
- Councilmen. *See* Aldermen, etc.
- Courts, payments for expenses, 202.
- Crematories. *See* Cemeteries, etc.
- Debts, use of term, 41; gross and net, 43, 107, 320, 321; receipts and payments on account of, 98, 260, 261; funded and floating, outstanding, 108, 320; funded, floating, and special assessment, purpose for which incurred, 111, 326, 327; par value issued and redeemed, 113, 338; governmental unit by which incurred, 320; increase in, 321; interest-bearing, rate of interest, 332, 333.
- Delaware, receipts from special property taxes for cities of, 64.
- Diseases, communicable, treatment and prevention of, receipts from earnings of department, 178; payments for expenses, 204.
- Docks, wharves, and landings, debt outstanding for, 111; receipts from earnings, 197; payments for expenses, 239; value of land, buildings, and equipment, 315.
- Dog licenses. *See* Taxes, nonbusiness license.
- Donations and gifts, use of term, 34; receipts from, 71, 72, 140, 172.
- Education, receipts from earnings of department, 181; payments for expenses, 207; 231; payments, per cent distribution, 236, payments for outlays, 249.
- Educational recreation. *See* Recreation.
- Elections, receipts from earnings of department, 176; payments for expenses, 202.
- Electric light and power systems, receipts from earnings, 197; payments for expenses, 239; for outlays, 249; value of land, buildings, and equipment, and debt outstanding for, *see* Electric light and power systems and gas supply systems.
- Electric light and power systems and gas supply systems, value of land, buildings, and equipment, 315; debt outstanding for, 327.
- Employment agencies, payments for expenses, 203.
- Engineers. *See* Plumbers and engineers.
- Entertaining, payments for, 201.
- Escheats. *See* Fines, etc.
- Executive offices, receipts from earnings of department, 176; payments for expenses, 200.
- Expenses, of general departments, 28, 81, 90, 141, 200, 230; per cent distribution of, 236; of public service enterprises, 28, 93, 141, 239; miscellaneous, 88, 208; of municipal service enterprises, 94, 242.
- Farms, city, receipts from, 81; payments for expenses, 94; value of land, buildings, and equipment, 107.
- Fees and charges, use of term, 34; receipts from, 76.
- Ferries, receipts from, 81; payments for expenses, 94; value of land, buildings, and equipment, 107; debt outstanding for, 111.
- Fines, forfeits, and escheats, use of term, 34; receipts from, 140, 160; receipts, per cent distribution, 163.
- Fire department, payments for expenses, 90, 202, 230; receipts from earnings, 177; payments per cent distribution, 236; payments for outlays, 248; value of land, buildings, and equipment, 314; debt outstanding for, *see* Police and fire departments.
- Fiscal year, date of close of, 100, 269.
- Food regulation and inspection, receipts from earnings of department, 178; payments for expenses, 204.
- Forfeits. *See* Fines, etc.
- Funded and floating debts. *See* Debts.
- Funded and special assessment debts. *See* Debts.
- Gardens. *See* Parks, etc.
- Gas supply systems, receipts from earnings, 197; payments for expenses, 239; value of land, buildings, and equipment, and debts outstanding for, *see* Electric light and power systems and gas supply systems.
- General departments, payments for expenses 28, 81, 90, 141, 200, 230; receipts from earnings, 75, 141, 160, 176; value of land, buildings, and equipment, 105, 314; per cent distribution, receipts, 163; payments, 236; per capita payments for expenses, 230.
- General government buildings; payments, for expenses, 202; value of, 314; debts outstanding for, 326.
- General government, payments for expenses, 90, 200, 230; receipts from earnings, 176; payments, per cent distribution, 236; payments for outlays, 248; value of land, buildings, and equipment, 314.
- Gifts. *See* Donations, etc.
- Governmental cost payments. *See* Payments.
- Grants. *See* Subventions, etc.
- Gratuities. *See* Pensions, etc.
- Halls. *See* Public halls.
- Health conservation. *See* Conservation of health.
- Highways, payments for expenses, 90, 205, 231; receipts from earnings of department, 179; payments, per cent distribution, 236; payments for outlays, 248; value of land, buildings, and equipment, 314; debts outstanding for, 326.
- Highway privilege dues, classes of, 35.

- Highway privileges, major and minor, receipts from, 76-80, 141, 160, 194.
Hospitals. *See* Charities.
Humane societies, payments for expenses, 203.
- Improvements. *See* Public improvements.
Indebtedness, total and per capita, 18; receipts which increased and payments which decreased, 98, 254, 260, 261; gross and net, 107, 320, 321; purposes for which incurred, 111, 326; comparison with value of municipal properties, 112.
Injuries. *See* Judgments and claims.
Insane in hospitals, receipts from earnings of department, 180; payments for expenses, 206.
Inspection service, payments for expenses, 85, 203; receipts from earnings, 177.
Interest, use of term, 28; receipts from, 80, 141, 194; payments for, 95, 141, 244; payments, per cent distribution, 163; receipts from accrued, 266.
Interest-bearing debts. *See* Debts.
Investigations. *See* Legislative investigations.
Investment funds, assets of, 103, 309; payments for expenses of administration, 209.
Investments and supplies, receipts from sale and payments for purchase of, 257.
- Judgments and claims for personal injuries, payments of, 89, 209.
- Landings. *See* Docks, etc.
Laundries. *See* Public laundries.
League dues. *See* Conventions, etc.
Legislative investigations, payments for expenses, 200.
Libraries, payments for expenses, 90, 207, 231; receipts from earnings of department, 181; payments, per cent distribution, 236; payments for outlays, 249; value of land, buildings, and equipment, 315.
Licenses, business. *See* Taxes, business.
— general. *See* Taxes, nonbusiness license.
Liquor traffic, receipts from taxes on, 65, 166.
- Markets and public scales, debt outstanding for, 111; receipts from earnings, 197; payments for expenses, 239; value of land, buildings, and equipment, 315.
Marshal and sheriff, payments for expenses, 202.
Maryland, receipts from special property taxes for the cities of, 64.
Massachusetts, receipts from special property taxes for the cities of, 64; exceptional payments for expenses and interest by cities of, 90, 96; transactions which increased and decreased debts of cities of, 99; indebtedness of cities to state, 108.
Mayor, cities governed by, 45; term of office and salary, 49, 128; payments for expenses, 200.
Michigan, receipts from special property taxes for the cities of, 64.
Militia and armories, payments for expenses, 203.
Minnesota, receipts from special property taxes for the cities of, 64.
Missouri, receipts from special property taxes for the cities of, 64.
Municipal assets, use of term, 40; amount of specified, 103, 308.
Municipal budgets, use of term, 27, 29.
Municipal expenses. *See* Expenses.
Municipal properties. *See* Properties.
Municipal service enterprises, use of term, 94; value of properties, 105, 315; payments for expenses, 242; for outlays, 242, 249; offsets to payments, 242; debt outstanding for, 327.
- Municipal transfer receipts and payments, use of terms, 39.
Museums and art galleries, payments for expenses, 207.
- New Hampshire, receipts from special property taxes for the cities of, 65.
New Jersey, receipts from special property taxes for the cities of, 65.
New York, receipts from special property taxes for the cities of, 65.
Nongovernmental cost payments. *See* Payments.
Nonrevenue receipts. *See* Receipts.
- Ohio, receipts from special property taxes for the cities of, 65.
Outdoor poor relief, receipts from earnings of department, 180; payments for expenses of, 206.
Outlays, use of term, 28; receipts from special charges for, 71, 140, 167; payments for, 96, 141, 248; payments for, per cent distribution, 163.
- Parks. *See* Recreation.
Parks and gardens, debt outstanding for, 327.
Payments, governmental cost, use of term, 37; subordinate classes of, 39; summary of, 51, 52, 57, 136, 141, 269; net and transfer, 52; comparison with revenue receipts, 55, 141; per capita, 57, 58, 160; per cent distribution, 62, 163; for general departments, 81, 90, 141, 200, 230; for pensions and gratuities, 89, 90, 209; for personal injuries, 89, 209; for schools, 90, 207, 231; for public service enterprises, 93, 94, 239; for interest on city debts, 95, 141, 244; for outlays, 96, 141, 248.
— nongovernmental cost, use of term, 38; summary of, 97, 136, 254, 269; for purchase of investments and supplies, 98, 257; which decreased municipal indebtedness, 261; miscellaneous, 266.
Pension assessments, use of term, 34; receipts from, 72, 140, 172.
Pensions and gratuities, payments for expenses, 90, 209; for policemen, firemen, teachers, and health department employees, 209; for other city employees, 89, 209.
Permits. *See* Taxes, nonbusiness license.
Plumbers and engineers, examination of, receipts from, 178; payments for, 203.
Police department, payments for expenses, 90, 202, 230; receipts from earnings, 177; payments, per cent distribution, 236; payments for outlays, 248; value of land, buildings, and equipment, 314; debt outstanding for, *see* Police and fire departments.
Police and fire alarms, payments for expenses, 203.
Police and fire departments, debt outstanding for, 326.
Poll and personal taxes. *See* Taxes.
Poor in institutions, receipts from earnings of department, 180; payments for expenses, 206.
Pounds, receipts from earnings of department, 178; payments for expenses, 203.
Private trust funds, assets of, 104. *See* Public trust funds for nonmunicipal uses and private trust funds.
Properties, municipal, classification of, 40; value of, 104, 314.
— public, value of, 103, 309.
Property, subject to special property taxes, 64, 120, 342; real and personal, assessed valuation of, 114, 342.
Property taxes. *See* Taxes.
- Protection to person and property, payment, for expenses, 84, 85, 86, 87, 202, 230; receipts from earnings of department, 177; payments, per cent distribution, 236; payments for outlays, 248; value of land, buildings, and equipment, 314.
Public buildings and grounds, executive office and account, payments for expenses, 201.
Public halls, value of, 107; debt outstanding for, 111; receipts from earnings, 197; payments for expenses, 239.
Public improvements, classes of, 40.
Public scales. *See* Markets, etc.
Public service enterprises, use of term, 28, 80; receipts from earnings, 81, 141, 197; payments for expenses, 93, 94, 239; value of land, buildings, and equipment, 107, 315; debt outstanding for, 111, 327; per cent distribution, receipts and payments, 163; payments for outlays, 249.
Public safety, executive office or account, payments for expenses, 201.
Public works and service, executive office or account, payments for expenses, 201.
Public trust funds for municipal uses, transactions of, 102, 305; assets of, 103, 309; special debt obligations to, 108; payments for administration of, 209.
— for nonmunicipal uses, use of term, 102; assets of, *see* Public trust funds for nonmunicipal uses and private trust funds.
Public trust funds for nonmunicipal uses and private trust funds, assets of, 104, 309.
- Rates, use of term, 35.
Receipts, revenue, use of term, 37; subordinate classes of, 39; summary of, 51, 57, 136, 140, 257; net and transfer, 52; comparison with governmental cost payments, 55, 141; comparison with payments for expenses and interest, 55, 141; per capita, 57, 58, 160; per cent distribution, 61, 163; from taxes, 63, 140, 166; from fines, forfeits, and escheats, 71, 140, 160; from charges for outlays, 71, 140, 166; from special assessments, 71, 140, 167; from subventions and grants, 71, 140, 172; from donations, gifts, and pension assessments, 71, 72, 140, 172; from earnings of general departments, 75, 141, 160, 176; from fees and charges, 76; from rents, 76, 80, 141, 194; from highway privileges, 76-80, 141, 160, 194; from interest, 80, 141, 194; from earnings of public service enterprises, 81, 141, 197.
— nonrevenue, summary of, 97, 136, 254, 269; from sales of investments and supplies, 98, 257; which increased municipal indebtedness, 98, 260; excess over nongovernmental cost payments, 261; miscellaneous, 266.
Recreation, payments for expenses, 90, 207, 231; receipts from earnings of department, 181; payments, per cent distribution, 236; payments for outlays, 249; value of land, buildings, and equipment, 315.
— educational, receipts from earnings of department, 181; payments for expenses, 207; for outlays, 249.
— general, receipts from earnings of department, 181; payments for expenses, 207.
— parks and trees, receipts from earnings of department, 181; payments for expenses, 208.
— quasi-productive park enterprises, receipts from earnings of department, 181; payments for expenses, 208.
Refuse collection and disposal, receipts from earnings of department, 179; payments for expenses, 205; for outlays, 248.
Register of deeds and mortgages, payments for expenses, 203.

Rents, receipts from, 76, 141; of investment properties, 80, 194.
 Revenue receipts. *See* Receipts.
 Rhode Island, receipts from special property taxes for the cities of, 65.
 Roads. *See* Streets, etc.

Salaries of city officials, 128.
 Sales, receipts from, 76; of investments, 257; on outlay account, 266.
 Sanitation, or promotion of cleanliness, payments for expenses, 90, 204, 230; receipts from earnings of department, 179; payments, per cent distribution, 236; payments for outlays, 248; value of land, buildings, and equipment, 314.
 School district, gross debt of, 320.
 Schools, payments for expenses, 90, 207, 231; receipts from earnings of department, 181; payments, per cent distribution, 236; payments for outlays, 249; value of land, buildings, and equipment, 315; debt outstanding for, 326.
 Sewers and sewage disposal, receipts from earnings of department, 179; payments for expenses, 205; for outlays, 248; debts, outstanding for, 326.
 Sheriff. *See* Marshal.

Sinking funds, types of, 100; transactions of, 101, 302; assets of, 103, 108, 110, 308, 321.
 Soldiers, payments for relief and burial of, 208.
 Solicitor. *See* Attorney, etc.
 Special assessments, use of term, 33; receipts from, 71, 140, 167.
 Street lighting, receipts from earnings of department, 179; payments for expenses, 205.
 Street pavements, debt outstanding for, 326.
 Streets, roads, and alleys, receipts from earnings of department, 179; payments for expenses, 205; for outlays, 248.
 Subventions and grants, use of term, 34; receipts from, 71, 140, 172.
 Subways, for pipes and wires, value of, 107; receipts from earnings, 197; payments for expenses, 239.
 Supplies. *See* Investments, etc.
 Taxation, subjects, objects, and methods of, 30-34.
 Taxes, classification of, 81; receipts from, 63-71, 140, 166; cities with two or more rates, 115; per capita, 160; receipts, per cent distribution, 163.
 — business, classes of, 33; receipts from, 65, 66, 140, 166.

Taxes, nonbusiness license, receipts from dog licenses, general licenses, and permits, 33, 66, 67-70, 167; summary, 140, 167.
 — poll or personal, classes of, 33; receipts from, 65, 140, 166; receipts, per cent distribution, 163; rates and levies, 343.
 — property, general and special, use of term, 32; receipts from, 63, 140, 166; per capita, 160; receipts, per cent distribution, 163; rates and levies, 343.
 Tolls, use of term, 35; receipts from bridges, 81.
 Transfer receipts and payments, various classes of, 40; summary of, 52.
 Treasurer or chamberlain, term of office and salary, 49, 129; payments for expenses, 200.
 Trees. *See* Recreation, etc.
 Trusts, classes of, 41.
 Warrants, use of term, 109; outstanding, 320.
 Water supply systems, receipts from earnings, 197; payments for expenses, 239; for outlays, 249; value of land, buildings, and equipment, 315; debt outstanding for, 327.
 Wharves. *See* Docks, etc.
 Wisconsin, receipts from special property taxes for the cities of, 65.

