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

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

1917

WASHINGTON
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REPORTS ON STATISTICS OF CITIES AND STATES ISSUED BY THE BUREAU OF THE CENSUS FOR THE YEAR 1917.

FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1917.

SPECIFIED SOURCES OF MUNICIPAL REVENUE, INCLUDING SPECIAL ASSESSMENTS, BUSINESS TAXES OTHER THAN ON THE LIQUOR TRAFFIC, GENERAL LICENSE TAXES, AND LICENSE TAXES ON DOGS, IN CITIES HAVING A POPULATION OF OVER 30,000: 1917.

STATISTICS OF FIRE DEPARTMENTS OF CITIES HAVING A POPULATION OF OVER 30,000: 1917.

FINANCIAL STATISTICS OF STATES: 1917.

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE,
BUREAU OF THE CENSUS,
Washington, D. C., January 30, 1918.

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 219 cities for the fiscal year 1917. the assessed valuation of taxable property in those cities and the taxes levied thereon during that year, and their indebtedness and assets at the close of that year. The financial transactions of these cities have been analyzed and are so presented as to show, both for the whole city and for its important departments, the net revenue collected, the net cost of conducting municipal business, and the indebtedness incurred for meeting this cost.

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

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

Respectfully,

SAM. L. ROGERS,
Director of the Census.

Hon. WILLIAM C. REDFIELD,
Secretary of Commerce.

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FINANCIAL STATISTICS OF CITIES

1917

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FINANCIAL STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1917.

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 1917 of the 219 cities each of which had a population of over 30,000 at the middle of the fiscal year reported, and of the financial condition of those cities at the close of the fiscal year. The report presents statistics as accurate and as comparable as it has been feasible to compile from the records of the cities 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 1917 had an estimated population of over 30,000, and the total estimated population of such cities.

Table I	NATION.	CITIES HAVING A POPULATION OF OVER 30,000.		
YEAR.	Population.[1]	Number.	Population.[2] Total.	Population.[2] Per cent of national.
1917	102,826,309	219	33,259,769	32.3
1915	99,590,321	204	31,168,150	31.3
1910	91,972,266	184	27,316,407	29.7
1900	75,994,575	135	19,050,921	25.1
1890	62,947,714	103	12,612,389	20.0
1880	50,155,783	63	7,677,766	15.3
1870	38,558,371	44	5,216,397	13.5
1860	31,443,321	26	3,246,736	10.3
1850	23,191,876	19	1,703,302	7.3
1840	17,069,453	8	784,323	4.6
1830	12,866,020	6	501,434	3.9
1820	9,638,453	4	293,544	3.0
1810	7,239,881	4	230,437	3.2
1800	5,308,483	2	101,735	1.9
1790	3,929,214	1	33,131	0.8

[1] Population shown for 1917 is the estimate as of Jan. 1, 1917; for 1915 it is the estimate as of Jan. 1, 1915; for each of the other years the population is that shown by the Federal census.

[2] Population shown for 1917 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 1917 in each of the nine geographic divisions are shown in Table II, which follows.

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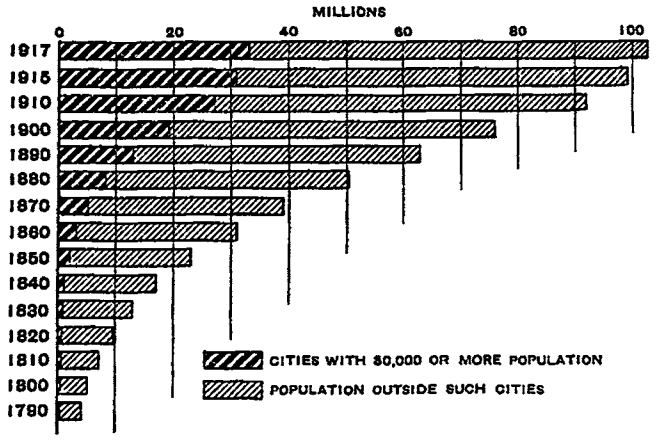
Table II GEOGRAPHIC DIVISION.	Cities.	Population.
United States	219	33,259,769
New England	36	3,502,246
Middle Atlantic	50	12,194,160
East North Central	43	7,259,348
West North Central	20	2,709,827
South Atlantic	22	2,218,328
East South Central	11	1,014,190
West South Central	14	1,284,749
Mountain	7	575,219
Pacific	16	2,501,702

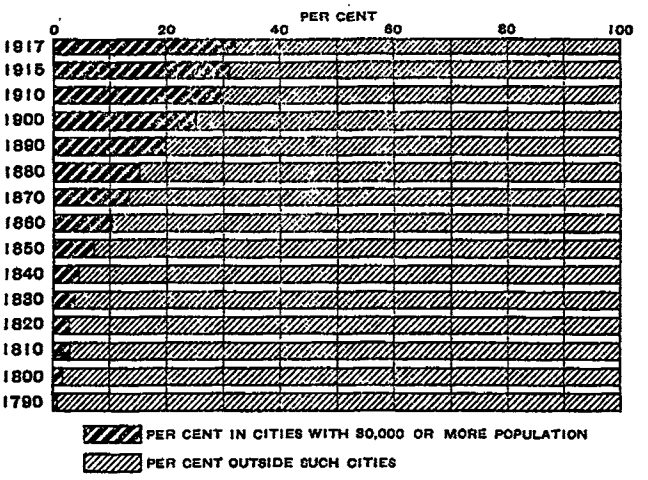
In Diagram 1 are presented, for each census year and for the years 1915 and 1917, the relative population of continental United States and that of cities each of which had over 30,000 inhabitants. In Diagram 2 are shown, for each of the census years and for 1915 and 1917, the percentages of the national 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: 1790–1917



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: 1790–1917.



COMPARATIVE STATISTICS OF 146 CITIES FOR SPECIFIED YEARS.—Of the 219 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 STATE AND CITY.	City number, 1917.	ESTIMATED POPULATION. At medial date. 1917	1915	1913	1911	1909	1907	1905	1903
Total		30,287,760	28,843,801	28,111,209	26,788,019	25,108,590	23,107,777	21,973,431	20,869,155
ALABAMA:									
Birmingham	33	179,773	164,165	158,200	142,295	68,600	47,097	44,640	42,087
Mobile	111	57,976	55,332	54,610	52,684	51,250	43,642	42,164	40,686
Montgomery	146	43,662	42,154	41,024	39,032	37,888	41,847	39,769	32,884
ARKANSAS:									
Little Rock	114	57,343	53,811	52,464	47,456	44,844	41,302	38,716	42,036
CALIFORNIA:									
Los Angeles	10	519,206	452,140	412,466	347,550	290,868	(1)	(2)	116,420
Oakland	30	202,504	186,902	175,201	159,601	115,459	(1)	72,670	70,336
Sacramento	98	66,895	62,717	60,628	46,581	43,330	31,311	30,732	30,152
San Francisco	12	467,269	[3] 452,255	440,995	425,982	410,343	(1)	(2)	355,919
COLORADO:									
Denver	24	260,800	245,523	237,885	222,611	207,112	153,524	150,317	147,111

[1] Estimate not shown, but included in total. [2] No estimate made. [3] Estimated population, July 1, 1914. No later estimate made.

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Table III—Continued.

STATE AND CITY.	City number, 1917.	ESTIMATED POPULATION. At medial date. 1917	1915	1913	1911	1909	1907	1905	1903
CONNECTICUT:									
Bridgeport	48	122,365	116,075	112,144	105,854	99,301	86,487	82,061	77,635
Hartford	57	111,383	107,521	105,107	101,247	97,225	98,484	93,160	87,836
New Haven	39	149,685	144,505	141,915	136,735	131,337	123,427	119,027	114,627
Waterbury	78	86,973	82,517	80,289	75,833	71,191	63,696	60,109	56,521
DELAWARE:									
Wilmington	71	94,817	92,609	90,953	88,745	86,444	86,420	83,860	81,300
DISTRICT OF COLUMBIA:									
Washington	17	366,631	356,028	348,077	337,476	326,430	312,548	302,883	293,217
FLORIDA:									
Jacksonville	85	76,101	70,173	67,209	63,346	53,608	[1] 38,049	[2] 35,301	31,798
GEORGIA:									
Atlanta	32	190,558	179,292	173,713	161,515	135,916	107,265	102,702	96,550
Augusta	128	50,245	49,451	49,057	41,236	40,899	43,739	42,511	41,283
Savannah	95	68,805	67,917	67,473	65,592	64,725	69,880	67,311	64,741
ILLINOIS:									
Chicago	2	2,497,722	2,397,600	2,344,018	2,245,404	2,142,156	2,107,620	1,990,750	1,873,880
East St. Louis	88	74,708	69,502	66,899	61,693	56,082	42,530	39,385	36,239
Joliet	171	38,010	36,934	36,396	35,320	34,198	32,657	31,713	30,769
Peoria	91	71,458	70,006	69,280	67,828	62,095	67,704	65,026	62,348
Quincy	179	36,809	36,741	36,696	36,628	36,557	39,583	38,632	37,680
Rockford	118	55,185	52,337	50,914	48,068	44,240	36,701	34,621	33,361
Springfield	104	61,370	58,221	56,476	53,484	48,799	39,631	38,234	36,211
INDIANA:									
Evansville	86	76,078	71,284	70,443	70,723	68,747	65,282	63,132	61,482
Fort Wayne	84	76,183	72,423	70,500	66,098	60,925	52,219	49,975	48,031
Indianapolis	23	271,708	259,820	253,668	240,530	228,690	227,698	212,198	197,555
South Bend	94	68,946	65,114	63,198	59,380	52,087	46,005	43,204	40,327
Terre Haute	100	66,083	63,529	62,252	59,700	57,316	53,707	51,903	38,611
IOWA:									
Davenport	130	49,013	46,537	45,553	43,764	42,495	[3] 41,614	[2] 39,797	37,768
Des Moines	65	102,211	97,304	94,238	88,821	84,592	[1] 81,020	[2] 75,626	65,754
Dubuque	163	39,910	39,465	39,206	[4] 38,494	39,065	[1] 44,198	[2] 41,941	38,094
Sioux City	113	57,451	54,470	52,608	49,398	46,690	[1] 44,088	[2] 40,952	[5] 33,111
KANSAS:									
Kansas City	69	99,437	94,271	91,687	[6] 85,679	74,798	[2] 80,522	[2] 67,614	[2] 59,919
Topeka	131	48,726	47,102	46,290	[4] 43,684	43,531	[2] 42,792	[2] 37,641	[2] 38,959
KENTUCKY:									
Covington	115	57,144	55,896	55,272	54,024	52,720	50,495	45,877	44,759
Louisville	28	238,277	234,482	233,216	227,445	222,293	229,599	222,660	215,722
LOUISIANA:									
New Orleans	16	371,747	361,221	355,958	345,433	334,470	318,652	309,639	300,625
MAINE:									
Portland	102	63,867	62,161	61,308	59,602	57,824	56,003	54,330	52,656
MARYLAND:									
Baltimore	8	589,621	579,590	574,575	564,545	554,095	561,120	546,217	531,313
MASSACHUSETTS:									
Boston	5	757,420	734,747	722,465	688,912	657,312	[1] 609,175	[2] 595,380	594,618
Brockton	97	67,307	63,901	62,340	59,092	55,275	[1] 50,886	[2] 47,794	43,618
Cambridge	52	113,309	110,685	109,045	106,643	103,531	[1] 99,653	[2] 97,434	98,444
Chelsea	140	46,192	[7] 32,452	[7] 32,452	[7] 31,275	32,452	[1] 38,575	[2] 37,289	35,920
Fall River	44	128,366	125,443	123,982	122,593	116,906	[1] 106,121	[2] 105,762	114,004
Fitchburg	154	41,728	40,454	39,870	38,997	36,978	[1] 33,617	[2] 33,021	34,378
Haverhill	133	48,477	47,071	46,368	45,646	43,005	[1] 38,092	[2] 37,830	38,987
Holyoke	101	65,185	62,751	61,635	59,603	56,377	[1] 51,622	[2] 49,934	48,736
Lawrence	66	100,560	95,834	93,471	89,753	83,096	[1] 73,046	[2] 70,050	67,932
Lowell	53	113,245	111,004	109,885	109,009	104,148	[1] 95,157	[2] 94,889	100,150
Lynn	64	102,425	98,207	96,099	92,332	87,166	[1] 80,453	[2] 77,042	72,350
Malden	126	51,155	48,979	47,892	45,956	43,280	[1] 39,786	[2] 38,037	36,853
New Bedford	49	117,917	110,941	107,766	102,099	92,718	[1] 79,130	[2] 74,362	68,955
Newton	145	43,715	42,455	41,825	40,531	39,280	[1] 38,123	[2] 36,827	36,350
Salem	132	48,562	46,994	46,210	45,176	42,626	[1] 38,295	[2] 37,627	37,504
Somerville	77	87,039	83,881	82,302	79,177	75,830	[1] 72,323	[2] 69,272	68,090
Springfield	63	105,715	100,148	97,654	92,675	86,210	[1] 78,132	[2] 73,540	67,423
Taunton	181	36,256	35,604	35,305	35,061	33,678	[1] 30,940	[2] 30,967	32,713
Worcester	35	163,081	157,499	154,941	150,336	142,535	[1] 132,020	[2] 128,135	128,552
MICHIGAN:									
Detroit	7	603,993	546,183	520,586	493,039	447,484	[3] 367,494	[3] 325,563	[8] 309,619
Grand Rapids	43	128,924	123,860	120,695	116,037	110,060	[3] 101,832	[3] 97,756	[3] 93,679
Saginaw	116	56,055	54,401	53,161	51,311	49,929	[3] 49,808	[3] 47,676	[8] 45,543
MINNESOTA:									
Duluth	72	94,495	89,331	86,749	81,818	76,038	[1] 69,731	[2] 64,942	57,397
Minneapolis	18	363,454	343,466	333,472	311,182	294,330	[1] 285,076	[2] 261,974	214,112
St. Paul	27	247,232	236,766	231,533	219,136	211,563	[1] 210,606	[2] 197,023	172,038
MISSOURI:									
Joplin	196	33,308	32,940	32,664	32,296	31,935	37,279	34,063	30,847
Kansas City	21	300,215	284,567	273,943	258,009	241,767	185,479	179,272	173,064
St. Joseph	79	85,611	83,132	81,450	[9] 78,927	77,403	120,504	115,479	110,479
St. Louis	4	760,454	737,497	723,347	700,707	677,123	661,666	636,973	612,279
MONTANA:									
Butte	147	43,636	42,497	41,159	39,917	38,669	45,492	41,757	38,023
NEBRASKA:									
Lincoln	139	46,386	45,515	45,258	44,488	43,635	49,590	46,874	44,158
Omaha	34	165,470	133,274	131,093	126,731	122,187	127,768	120,565	113,361
NEW HAMPSHIRE:									
Manchester	80	78,283	75,635	74,311	71,663	68,904	65,989	63,417	60,845
NEW JERSEY:									
Atlantic City	112	57,660	53,952	52,098	48,271	44,613	[1] 41,495	[2] 37,593	32,272
Bayonne	93	70,663	66,041	62,960	58,837	53,160	[1] 46,078	[2] 42,202	36,829
Camden	61	106,233	102,465	100,581	97,308	92,532	[1] 86,334	[2] 83,363	79,811
Elizabeth	75	87,760	83,480	80,272	76,553	71,138	[1] 63,860	[2] 60,509	56,441
Hoboken	82	77,584	75,364	73,884	71,528	69,452	[1] 67,709	[2] 65,468	64,080
Jersey City	20	305,827	293,403	287,709	276,474	261,482	[1] 243,205	[2] 232,699	219,462

[1] Based on Federal census of 1900 and state census of 1905.
[2] State census.
[3] Based on Federal census of 1900 and state census of 1904.
[4] Population returned at Thirteenth Census, Apr. 15, 1910.
[5] Population returned at Twelfth Census, June 1, 1900.
[6] State census, March, 1911.
[7] Population, Apr. 15, 1910; decrease since 1900; no estimate made.
[8] Based on state census of 1904.
[9] Based on census of 1890–1910, on account of the defective work of the enumeration of 1900.

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Table III—Continued.

STATE AND CITY.	City number, 1917.	ESTIMATED POPULATION. At medial date. 1917	1915	1913	1911	1909	1907	1905	1903
NEW JERSEY—Continued.									
Newark	15	408,894	389,106	379,211	363,377	335,949	[1] 295,979	[2] 223,299	[3] 265,394
Passaic	80	73,111	67,643	63,542	58,971	51,733	[1] 41,761	[2] 37,837	32,508
Paterson	42	139,477	135,339	132,236	129,087	123,075	[1] 114,072	[2] 111,529	113,217
Trenton	56	111,990	107,228	104,451	99,946	94,547	[1] 88,529	[2] 84,180	[1] 76,766
NEW YORK:									
Albany	62	106,003	102,961	102,344	100,969	99,813	[1] 99,268	[1,2] 97,806	[1] 94,151
Auburn	173	37,604	36,728	36,071	35,199	34,283	[1] 33,399	[1,2] 32,527	31,692
Binghamton	123	53,973	52,191	51,300	49,768	47,483	[1] 44,475	[1,2] 43,096	[1] 41,039
Buffalo	11	472,169	457,723	446,889	435,315	415,314	[1] 386,724	[1,2] 376,914	381,403
Elmira	170	38,120	37,816	37,664	37,535	36,915	[1] 35,744	[2] 35,724	37,106
New York	1	5,602,841	5,333,539	5,198,888	4,958,865	4,629,310	[1] 4,225,681	[2] 4,000,403	3,716,139
Rochester	25	258,959	245,077	235,968	227,103	211,664	[1] 189,384	[2] 132,022	170,798
Schenectady	68	99,519	91,012	86,305	76,447	70,203	[1] 65,625	[2] 58,213	[3] 48,920
Syracuse	37	155,624	149,353	146,480	142,124	133,728	[1] 120,631	[2] 117,129	114,443
Troy	81	77,916	77,560	77,382	76,947	76,715	[1] 76,756	[2] 76,271	75,567
Utica	76	87,401	82,060	80,246	77,088	72,485	[1] 66,552	[2] 63,647	60,097
Yonkers	67	99,838	93,383	90,156	84,361	76,502	[1] 66,806	[2] 61,414	52,701
OHIO:									
Akron	73	90,625	80,291	77,624	72,290	66,733	52,073	49,403	46,733
Canton	105	60,852	57,426	55,713	52,287	48,927	38,972	37,907	32,011
Cincinnati	14	410,476	402,175	398,452	378,155	360,454	347,123	343,337	332,934
Cleveland	6	674,073	639,431	622,699	580,398	538,374	475,864	437,114	414,950
Columbus	29	214,878	204,567	199,417	187,674	168,350	148,722	142,105	135,487
Dayton	45	127,221	123,794	122,079	118,649	100,327	103,248	98,350	92,716
Springfield	125	51,550	50,058	49,314	47,822	44,688	42,704	41,433	40,161
Toledo	31	198,117	184,126	180,412	172,984	165,247	164,673	155,287	145,901
Youngstown	59	108,385	100,593	89,949	83,165	76,245	54,402	51,516	48,886
OREGON:									
Portland	22	294,385	259,582	246,569	222,442	190,017	112,757	104,141	98,655
PENNSYLVANIA:									
Allentown	103	63,505	60,297	58,693	53,765	50,652	42,618	40,571	38,483
Altoona	110	58,659	56,553	55,504	53,398	51,287	48,878	45,557	41,815
Chester	155	41,396	40,474	40,013	39,093	38,134	38,670	37,333	35,995
Erie	87	75,206	72,401	71,004	68,212	65,302	61,202	58,783	56,363
Harrisburg	90	72,015	69,493	68,232	65,710	61,075	56,663	54,807	52,951
Johnstown	96	68,529	64,642	62,705	57,766	53,833	44,340	42,160	39,980
Lancaster	127	51,096	49,928	49,101	47,933	46,715	48,078	46,184	44,294
McKeesport	136	47,521	45,965	45,188	43,635	42,032	44,851	42,024	38,274
New Castle	157	41,133	39,569	38,787	37,224	35,620	38,464	35,429	32,593
Philadelphia	3	1,709,518	1,657,810	1,631,956	1,580,248	1,526,386	1,466,408	1,417,062	1,367,716
Pittsburgh	9	579,090	564,878	557,773	542,470	527,694	[5] 531,527	[5] 507,009	[5] 483,107
Reading	53	109,811	103,361	101,628	98,164	94,555	93,171	89,111	85,051
Scranton	41	146,811	141,351	138,621	133,165	127,508	121,343	116,111	109,757
Wilkes-Barre	83	76,780	73,660	72,102	68,987	65,742	61,521	58,721	55,921
York	124	51,656	49,430	48,318	46,091	43,702	40,079	38,258	36,438
RHODE ISLAND:									
Pawtucket	108	59,411	56,901	55,646	53,664	50,142	[1] 45,041	[2] 43,381	42,711
Providence	26	253,726	243,856	240,156	230,693	219,715	[1] 207,850	[2] 198,635	186,742
Woonsocket	144	44,360	42,350	41,346	39,594	37,060	[1] 33,792	[2] 32,196	30,415
SOUTH CAROLINA:									
Charleston	106	60,734	60,121	59,815	59,203	58,564	56,402	56,232	56,062
TENNESSEE:									
Chattanooga	107	59,700	56,702	55,578	46,100	43,634	34,416	34,179	30,469
Knoxville	168	38,582	37,955	37,549	36,799	36,017	36,620	35,482	34,344
Memphis	40	148,995	143,231	140,351	133,281	116,706	128,799	121,235	113,669
Nashville	51	117,057	114,899	113,822	111,666	109,619	105,278	84,227	83,275
TEXAS:									
Dallas	46	126,362	113,525	107,369	98,075	87,606	54,338	52,248	44,159
Galveston	153	41,994	40,420	39,503	37,930	36,981	35,224	33,484	31,742
Houston	55	112,384	104,726	89,721	82,913	75,949	59,963	56,300	50,760
San Antonio	47	125,658	116,890	110,679	101,911	92,777	64,275	61,146	58,016
UTAH:									
Salt Lake City	50	117,399	109,736	105,713	97,331	87,330	62,216	58,914	57,138
VIRGINIA:									
Norfolk	74	90,380	87,308	85,005	81,935	66,492	68,530	58,006	55,318
Richmond	36	156,855	135,061	133,185	129,721	116,053	106,227	86,880	86,148
WASHINGTON:									
Seattle	19	348,639	313,029	295,226	259,615	221,491	[7]	99,586	92,020
Spokane	38	150,323	135,657	128,327	113,661	98,947	.....	45,313	41,927
Tacoma	54	112,770	103,418	98,742	89,392	76,329	[7]	51,962	45,102
WEST VIRGINIA:									
Wheeling	148	43,516	42,957	42,537	41,978	41,396	41,929	41,058	40,186
WISCONSIN:									
La Crosse	205	31,677	31,367	31,212	30,748	30,176	[1] 29,151	[2] 29,078	30,038
Milwaukee	13	436,535	419,589	408,683	395,832	359,060	[1] 322,513	[2] 312,948	313,025
Oshkosh	182	35,944	34,976	34,613	33,678	32,615	[1] 31,491	[2] 30,575	29,919
Racine	138	46,486	44,528	43,549	41,917	36,976	[1] 33,565	[2] 32,290	31,529
Superior	141	45,991	44,109	43,403	41,334	39,695	[1] 38,735	[2] 36,551	36,824

[1] Based on Federal census of 1900 and state census of 1905.
[2] State census.
[3] Based on state census of 1895 and Federal census of 1900.
[4] Population returned at Twelfth Census, June 1, 1900.
[5] Based on department of excise census of Feb. 1, 1905.
[6] Includes Allegheny, which was consolidated with Pittsburgh on Dec. 9, 1907.
[7] Estimate not shown, but included in total.

COMPARATIVE GOVERNMENTAL COSTS[1] OF CITIES AND OF THE NATION.—The figures given in Tables I and II showing the greater relative growth of the population of cities than of the United States as a whole are very striking. They do not, however, show the magnitude of the financial problems which have developed in connection with that increase as do the figures in Table IV and Table V which follow.

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

Table IV gives for specified years from 1903 to 1917, inclusive, the total and per capita net governmental costs of the 146 cities for which the census has compiled statistics, and the corresponding costs of the National Government.

The figures of Table IV for the Nation for the year 1917 are abnormal because of the war in Europe in which the United States is now a combatant nation. The unprecedented costs of military operations and

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other war work conducted by the National Government render the figures noncomparable with those of the Nation for former years or with those of the cities. The figures given for years prior to 1917, however, show the relationship of these costs in normal times. In 1915 the costs of the National Government exceeded those of the 146 cities by $51,773,465, or 5.2 per cent; the corresponding excess in 1916 was 7 per cent. The governmental cost payments of the 204 cities having over 30,000 inhabitants reported for 1915 were in excess of those of the National Government by 0.9 per cent. In 1916 the costs of the Nation exceeded those of the 213 cities reported for that year by $4,630,883, or 0.4 per cent.

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

YEAR.	INCREASE IN NET GOVERNMENTAL COST PAYMENTS.			
	146 cities.		Nation.	
	Amount.	Per cent.	Amount.	Per cent.
1917 over 1915	$11,228,844	1.1	$1,358,097,042	129.6
1915 over 1913	83,671,240	9.2	61,214,129	6.2
1913 over 1911	48,393,734	5.6	57,758,619	6.2
1911 over 1909	101,434,491	13.3	31,555,949	3.5
1909 over 1907	70,490,626	10.2	134,817,517	17.7
1907 over 1905	129,298,554	23.0	42,383,255	5.9
1905 over 1903	47,583,651	9.3	79,782,048	12.5

The population which bore the burden of national governmental costs in 1917 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 1917 were one and four-tenths times those of the National Government.

Table IV

YEAR.	NET GOVERNMENTAL COST PAYMENTS.			
	146 cities.		Nation.	
	Total.	Per capita.	Total.[1]	Per capita.
1917	$1,007,290,346	$33.26	$2,405,932,009	$23.40
1915	996,061,502	31.53	1,047,834,967	10.52
1913	912,390,262	32.46	986,620,838	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	691,071,411	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 in times of peace the relative burden of governmental costs as measured by per capita payments therefor is increasing much faster for municipalities than for the National Government. Comparing the figures for the total costs in 1903 and 1915 it is found that those of the National Government for all purposes increased from $7.91 to $10.52, or 33 per cent; while those of the 146 cities increased from $24.64 to $34.53, or 40.1 per cent. These figures disclose at once the greater relative importance in normal times of the proper administration of city affairs and the necessity of such a system of accounting and reporting as will best assist in securing and maintaining economy and efficiency in city government. The necessity of such accounting and reporting is much more pressing in the case of cities than in that of the Nation, owing to the greater relative per capita governmental costs of the cities. Diagrams 3 and 4, which follow, present graphically, for the specified years, the total and per capita payments for all governmental costs by the 146 cities and by the Nation.

DIAGRAM 3.—NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES AND OF THE NATION FOR SPECIFIED YEARS: 1903–1917.

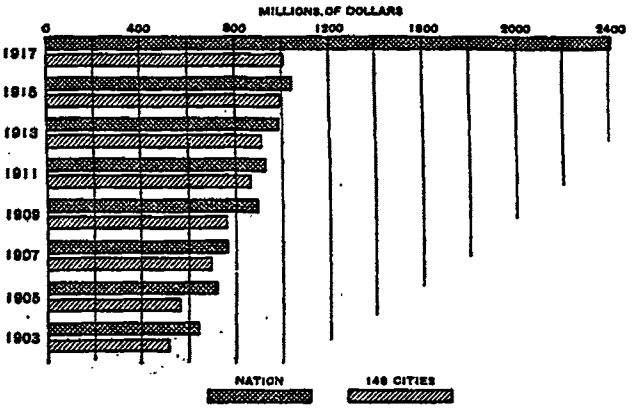
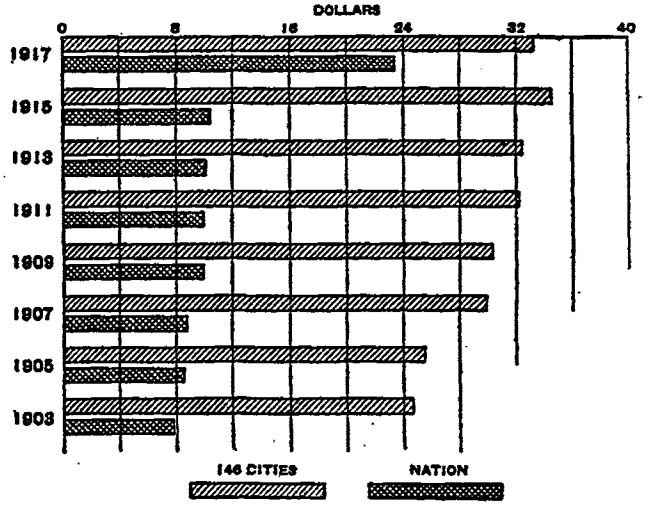


DIAGRAM 4.—PER CAPITA NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES AND OF THE NATION FOR SPECIFIED YEARS: 1903–1917.



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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.

Table V	NET INDEBTEDNESS.			
YEAR.	146 cities.		Nation.	
	Total.	Per capita.	Total.	Per capita.
1917	$2,445,851,564	$80.75	$1,908,635,224	$18.56
1915	2,245,906,412	77.86	1,090,148,006	10.95
1913	1,950,006,813	69.28	1,028,564,055	10.59
1911	1,808,828,392	67.52	1,015,784,338	10.83
1909	1,537,099,399	61.21	1,023,861,531	11.31
1907	1,294,878,759	56.04	878,596,755	10.06
1905	1,119,345,755	50.94	989,866,772	11.77
1903	933,004,632	44.71	925,011,637	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.

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

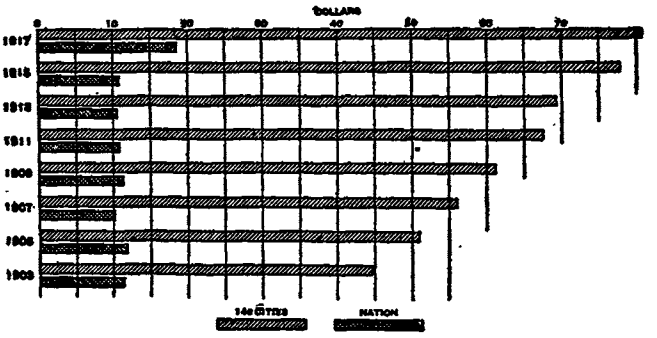
The statement which follows shows the increase and per cent of increase in the indebtedness of the 146 cities and of the Nation for specified two-year periods.

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

[1] Decrease.

Certain valuable conclusions can be drawn from the figures of Table V for years prior to 1917. From 1903 to 1915 the net indebtedness of the Nation increased by $165,136,369, or 17.9 per cent. The national population increased, however, during those years by a greater percentage than the national debt, and hence the relative burden of national indebtedness as represented by the per capita indebtedness decreased from $11.44 to $10.95, or 4.3 per cent. In 1903 the net indebtedness of the 146 cities exceeded the net indebtedness of the Nation by $7,992,995, or 0.9 per cent. The increase of the city debt during these years was so much greater, actually and relatively, than that of the Nation that at the close of the fiscal year 1915 it exceeded the national debt by $1,155,758,406, or 106 per cent. Another fact of importance to be noted is that while the population of these cities increased during this period from 20,869,155 to 28,843,801, or 38.2 per cent, their net indebtedness increased from $933,004,632 to $2,245,906,412, an addition of $1,312,901,780, or 140.7 per cent as compared with an increase of only 17.9 per cent in the national indebtedness. The greater burden of municipal than of national indebtedness in normal times such as prevailed from 1903 to 1915, as well as the greater relative increase in that burden, is exhibited by the per capita debt of the cities, which increased from $44.71 in 1903 to $77.86 in 1915, an added burden of 74.1 per cent. It is to be noted that the per capita indebtedness of these cities, which in 1903 was three and nine-tenths times the corresponding per capita indebtedness of the Nation, had so increased that in 1915 it was over seven times such indebtedness. In 1916 the per capita indebtedness of these cities was eight times that of the Nation. The per capita net indebtedness of the 146 cities and of the Nation are presented graphically in the diagram which follows.

DIAGRAM 5.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES AND OF THE NATION FOR SPECIFIED YEARS: 1903-1917.



CITIES HAVING A POPULATION OF OVER 30,000 IN 1917.—In the general tables of this report, with the exception of Tables 2 and 32, the 219 cities are arranged in the order of their estimated population and each is given a number corresponding to its posi-

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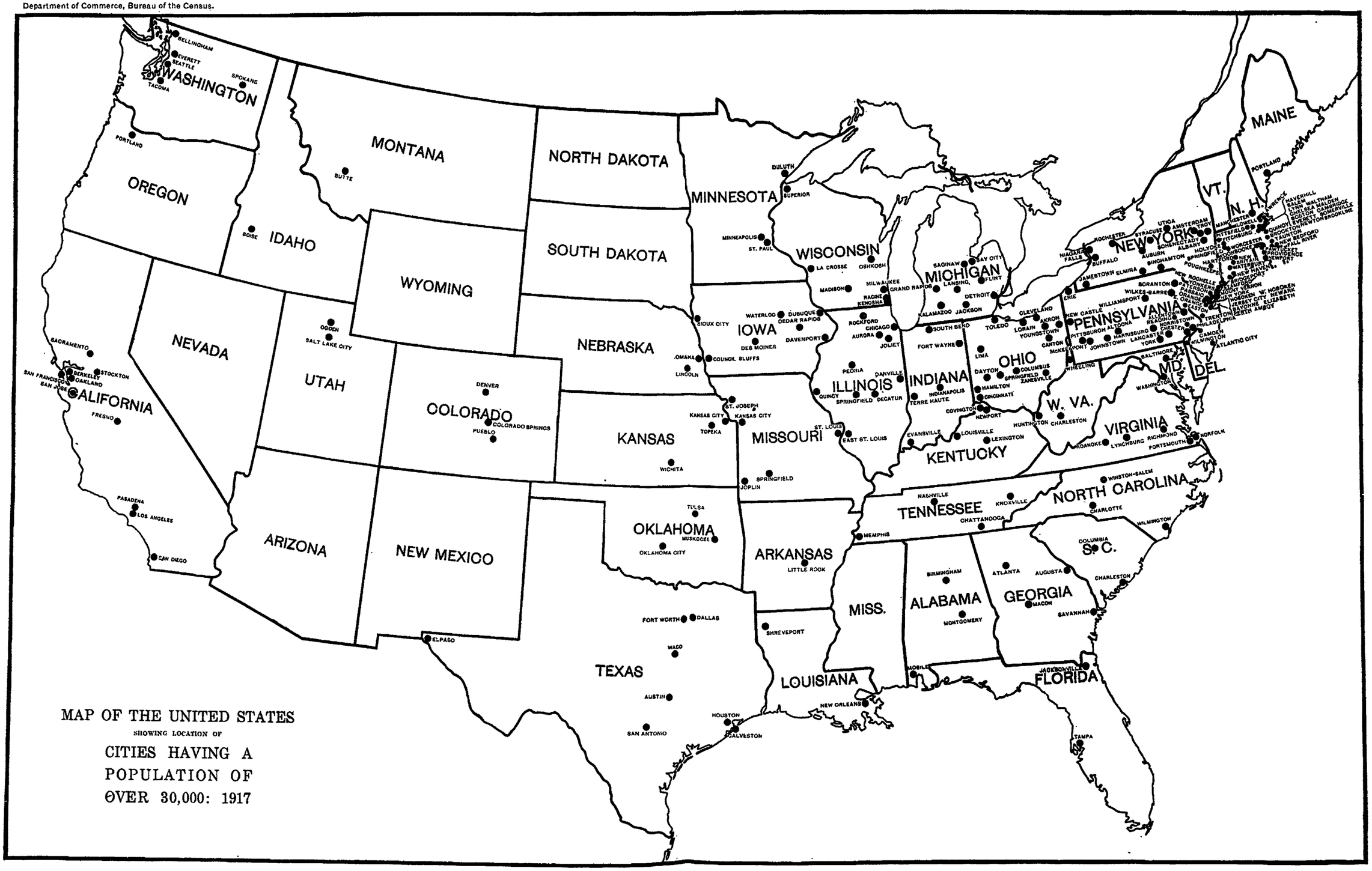

MAP OF THE UNITED STATES
SHOWING LOCATION OF
CITIES HAVING A
POPULATION OF
OVER 30,000: 1917

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tion 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.

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

METHODS EMPLOYED IN SECURING COMPARABILITY OF STATISTICS.

As an aid in the proper use of the data presented in this report, the difficulties encountered in its preparation, because of widely varying methods of fiscal administration, and the methods employed in overcoming them 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

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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

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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 compilation of revenue receipts and payments for expenses based upon the printed reports of cities, some of which collected state and county taxes while others did not, would give rise to noncomparable statistics, the revenues and expenses of the cities of the first class being exaggerated as compared with those of the second. 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

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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

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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

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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 comparing 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

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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 municipalties 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.

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ACCOUNTING TERMINOLOGY.

ACCOUNTS AND ACCOUNTING.

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

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

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

By reason of the limitations referred to in (1) municipal accounting must provide detailed information, not necessary in the case of private accounting, showing that the expenditures have been and are being made in accordance with the limitations imposed by legislative authority. 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 administered 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-

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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 enforcible 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

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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 subdivided 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 enforcible 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

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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 purchased 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-

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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.

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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 state of Ohio, which collects a "liquor tax" from those engaged in the business of selling intoxicating liquors. The constitution of that state 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-

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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

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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 nonlicense business taxes.

License business taxes are taxes exacted in connection with the issue of a written instrument called a license or permit, which authorizes the licensee to engage in some specified business or business activity. *Nonlicense business taxes* are business taxes exacted without the issuance of a license. 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:

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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 which are collected under what is known as a "liquor tax" law, which imposes mulcts or penalties, are tabulated in this report as business taxes and not as fines, such revenues being levied under the legal fiction of a "fine" or "mulct," just as the corresponding "license fees" are levied under the legal fiction of a benefit or service.

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

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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

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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

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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

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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

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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,

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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.

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

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

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

Private trusts are those which concern individuals and families and are limited in duration. They are obligations and responsibilities to hold or use specified amounts of money or other wealth in the 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

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

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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.

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DESCRIPTION OF GENERAL TABLES.

NUMBER AND CHARACTER OF GENERAL TABLES.

The statistics of this report relate to 216 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 219 places covered by this report no statistics have previously been included in this series of census reports for Tulsa, Okla., Stamford, Conn., Charleston, W. Va., Poughkeepsie, N. Y., Newport, R. I., and Wilmington, N. C., each of which had an estimated population of less than 30,000 at the middle of the fiscal year 1916, but more than 30,000 at the middle of the fiscal year 1917.

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 divisions 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 219 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 216 of the 219 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 1917, in the case of cities which have the same territorial area as in 1900, are based upon the assumption that the increase in the population of the municipality during the period April 15, 1910, to the date of estimate, the middle of the fiscal year reported, was at the same rate as the increase between the census enumeration of June 1, 1900, and that of April 15, 1910. In computing the estimates for a city whose territorial area has been enlarged or diminished since the Federal census of 1900, the enumerated or estimated population of the annexed or detached territory has been taken into consideration. The table gives, also, the medial dates as of which the population estimates are made.

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Area.—In Table 1 is shown for each of the municipalities covered by the report the area of the city as of July 1, 1916. The area given under this heading is subdivided whenever possible into land area and water area. The area of Pittsburgh as given in 1916 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 1917. 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 commissions 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 128 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	104	48	12	44
Two houses:				
Upper	24	17	4	3
Lower	24	23	.....	1

[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 deparmtents 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. Toledo, Ohio, has adopted the federal plan and Columbus, Ohio, is reported to have adopted a modification of that plan.

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.

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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, later 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, 6 in 1914, 6 in 1915, 3 in 1916, and 2 in 1917. The number shown for 1917 includes only such cities as came under the commission form during the latter part of a fiscal year closing between January, 1 1917, and June 30, 1917. During the years from 1905 to 1917 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 city of Denver, Colo., formerly adopted the commission plan which became operative on June 1, 1913, but on May 9, 1916, a charter amendment provided for a return to the mayor and council plan.

The following statement gives the names of 91 cities having over 30,000 inhabitants that were operating under the commission form of government at the close of the fiscal year 1917, 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	*e* President—Finance and accounts; *e* Public safety; *e* Health and education; *e* Public improvements; *e* Public utilities.
111	Mobile	Aug. 14, 1911	*e* Mayor—Finance and public property; *e* Fire, health, and sanitation; *e* Streets, public works, and police.
146	Montgomery	Apr. 10, 1911	*d* President—Public affairs; *d* Finance; *d* Public works.
	CALIFORNIA		
109	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* Public health and safety; *d* revenue and finance; *d* Public works; *d* Streets.
134	Pasadena	May 1, 1913	*d* Chairman—Finance; *d* Safety; *d* Public works; *d* Public utilities; *d* Parks and buildings.
98	Sacramento	July 1, 1912	*e* President—Streets; *e* Finance; *e* Public health and safety; *e* Education; *e* Public works.
122	San Diego	[2] May 3, 1909	*e* Mayor—Chief of police. [3]
188	Stockton	Oct. 17, 1911	*e* Mayor—Public affairs; *e* Finance, revenue, and supplies; *e* Public health and safety; *e* Public works; *e* Audit.
166	San Jose	July 1, 1916	*d* [3] President.
	COLORADO.		
200	Colorado Springs	May 11, 1909	*e* [1] Mayor; *e* Finance; *e* Public safety; *e* Public works and property; *e* Public health and sanitation.
120	Pueblo	Nov. 20, 1911	*e* President—Highways, public buildings and grounds; *e* Finance and public safety; *e* Health, sanitation, inspection, parks, lighting, and water.
	DISTRICT OF COLUMBIA.		
17	Washington	June 11, 1878	*a* President—Finance; *a* Public safety; *a* Public works.
	IDAHO.		
192	Boise	May 25, 1912	*e* Mayor—Police; *d* Finance; *d* Public safety; *d* Streets; *d* Parks and cemetery.
	ILLINOIS.		
162	Decatur	May 1, 1911	*e* Mayor—Public affairs; *e* Accounts and finance; *e* Public health and safety; *e* Streets and public improvements; *e* Public property.
171	Joliet	May 1, 1915	*e* Mayor—Public affairs; *e* Accounts and finance; *e* Health and safety; *e* Streets and public improvements; *e* Public proprety.
104	Springfield	Apr. 1, 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; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
65	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; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
	KANSAS.		
69	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.
131	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.
92	Wichita	[4] Apr. 12, 1909	*e* [1] Mayor; *e* Finance and revenue; *e* Water and lights; *e* Public improvements; *e* Health, buildings, and parks.

[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.
[4] Commission plan in effect Apr. 12, 1917.
a Appointed. *d* Designated by commission. *e* Elected to department by votors.

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City number.	STATE AND CITY.	Commission plan operative—	Departments.
	KENTUCKY.		
115	Covington	Jan. 1, 1914	*e*[1] Mayor; *e* 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.
204	Newport	Jan. 1, 1912	*e* Mayor—Public affairs; *e* Public finance; *e* Public safety; *e* Public works; *e* Public property.
	LOUISIANA.		
16	New Orleans	Dec. 2, 1912	*e* Mayor—Public affairs; *d* Public finance; *d* Public safety; *d* Public utilities; *d* Public property.
189	Shreveport	Nov. 14, 1910	*e*[1] Mayor; *e* Finance; *e* Public safety; *e* Public utilities; *e* Streets and parks.
	MASSACHUSETTS.		
201	Brookline	Apr. 3, 1915	*e* Chairman.[3]
133	Haverhill	Jan. 4, 1909	*e* Mayor—Accounts and finance; *e* Health and charities; *e* Public safety; *e* Highways; *e* Public property.
66	Lawrence	Jan. 7, 1912	*e* Mayor—Finance; *d* Health and charities; *d* Public safety; *d* Engineering; *d* Parks and public property.
53	Lowell	Jan. 1, 1912	*e* Mayor—Public safety; *e* Finance; *e* Fire and water; *e* Highways; *e* Property and licenses.
64	Lynn	Jan. 2, 1811	*e* Mayor—Public safety; *e* Finance; *e* Water and waterworks; *e* Streets; *e* Public property.
	MICHIGAN.		
187	Jackson	Jan. 1, 1915	*e* Mayor.[3]
116	Saginaw	Jan. 1, 1914	*e* President—Health and safety; *e* Finance; *e* Light, water, and sewers; *e* Public works; *e* Parks and cemeteries.
	MINNESOTA.		
72	Duluth	Apr. 14, 1913	*e* Mayor—Public affairs; *e* Finance; *e* Public safety; *e* Public works; *e* Public utilities.
27	St. Paul	June 1, 1914	*e*[1] Mayor; *d* Finance; *d* Public safety; *d* Public works; *d* Education; *d* Public utilities; *d* Parks, public buildings, and playgrounds.
	MISSOURI.		
196	Joplin	Apr. 20, 1914	*e*[1] Mayor; *e* Revenue; *e* Health; *e* Streets; *e* Public utilities.
159	Springfield	Apr. 17, 1916	*e* Mayor—Public safety; *e* Revenue; *e* Health; *e* Streets and improvements; *e* Utilities.
	NEBRASKA.		
139	Lincoln	May 13, 1913	*d* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
84	Omaha	May 13, 1912	*d* Mayor—Public affairs; *d* Accounts and finance; *d* Police and sanitation; *d* Fire and water supply, *d* Street cleaning; *d* Public improvements; *d* Parks.
	NEW JERSEY.		
112	Atlantic City	July 16, 1912	*d* Mayor—Public affairs; *d* Revenue and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
93	Bayonne	Apr. 22, 1915	*d* Mayor—Public affairs; *d* Revenue and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
82	Hoboken	Apr. 1, 1914	*d* Mayor—Public affairs; *d* Revenue and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
20	Jersey City	June 17, 1913	*d* Mayor—Public affairs; *d* Revenue and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
197	Orange	May 26, 1914	*d* Mayor—Public affairs; *d* Revenue and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
89	Passaic	Sept. 16, 1911	*d* Mayor—Public affairs; *d* Revenue and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
56	Trenton	Aug. 21, 1911	*d* Mayor—Public affairs; *d* Revenue and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
	NEW YORK.		
11	Buffalo	Jan. 1, 1916	*e* Mayor—Public safety; *e* Public affairs; *e* Accounts and finance; *e* Public works; *e* Parks and public property.
175	Niagara Falls	Jan. 1, 1916	*e* Mayor.[3]
	OHIO.		
45	Dayton	Jan. 1, 1914	*e* Mayor.[3]
125	Springfield	Jan. 1, 1914	*e* Mayor.[3]
	OKLAHOMA.		
143	Muskogee	Apr. 11, 1911	*e*[1] Mayor; *d* Finance; *d* Public safety; *d* Water, sewers, and light; *d* Public works and property.
70	Oklahoma City	June 11, 1911	*e* Mayor—Public affairs; *e* Accounts and finance; *e* Public safety; *e* Public works; *e* Public property.
207	Tulsa	Feb. 23, 1909	*e*[1] Mayor; *d* Finance and revenue; *d* Police and fire; *d* Waterworks and sewerage; *d* Streets and public property.
	OREGON.		
22	Portland	July 1, 1913	*e* Mayor—Public safety; *e* Finance; *e* Public affairs; *e* Public works; *e* Public utilities.
	PENNSYLVANIA.		
103	Allentown	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
110	Altoona	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
155	Chester	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
215	Easton	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
87	Erie	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
90	Harrisburg	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
96	Johnstown	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
136	McKeesport	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
157	New Castle	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
58	Reading	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
83	Wilkes-Barre	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
194	Williamsport	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
124	York	Dec. 1, 1913	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.

[1] Mayor presides over no special department.
[2] Town. Five selectmen elected, but preside over no special departments.
[3] Commission-manager plan; commissioners preside over no special departments.

a Appointed. *d* Designated by commission. *e* Elected to department by voters.

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City number.	State and City.	Commission plan operative—	Departments.
	SOUTH CAROLINA.		
191	Columbia	May 12, 1910	*e* Mayor—Police and finance; *e* Accounts, health inspection and charities; *e* Fire, garbage, licenses, street lighting, and parks; *e* Streets and public buildings; *e* Waterworks and sewerage.
	TENNESSEE.		
107	Chattanooga	May 16, 1911	*e* Mayor—Finance; *d* Fire and police; *d* Streets and sewers; *d* Education and health; *d* Public utilities, grounds, and buildings.
168	Knoxville	Jan. 23, 1912	*e* Mayor—Public affairs; *d* Accounts and finance; *d* Public safety; *d* Streets and public improvements; *d* Parks and public property.
40	Memphis	Jan. 1, 1910	*d* Mayor—Health and public affairs; *d* Finance and revenue; *d* Police and fire; *e* Streets, bridges, and sewers; *d* public utilities.
51	Nashville	Oct. 14, 1913	*e* Mayor—Public affairs, police, labor, and health; *e* Finance, lights, and markets; *e* Fire, sprinkling, and building inspection; *e* Streets, sewers, and sidewalks; *e* Waterworks, street-cleaning, and workhouse.
	TEXAS.		
190	Austin	May 24, 1909	*e* Mayor—Public affairs; *e* Receipts, disbursements, and accounts; *e* Police and public safety; *e* Streets and public improvements; *e* Parks and public property.
46	Dallas	May 1, 1907	*e*[1] Mayor; *e* Finance and revenue; *e* Police and fire; *e* Water and sewers; *e* Streets and public property.
99	El Paso	Apr. 1, 1907	*e*[1] Mayor; *e* Tax and finance; *e* Police, fire, and buildings; *e* Water and sanitation; *e* Streets and parks.
60	Fort Worth	May 7, 1907	*e*[1] Mayor; *d* Finance; *d* Police and fire; *d* Light; *d* Water and sewers; *d* Streets and public buildings.
153	Galveston	Sept. 18, 1901	*e*[1] Mayor; *e* Finance and revenue; *e* Fire and police; *e* Water; *e* Public property and works.
55	Houston	July 1, 1905	*e* Mayor—Police; *e* Taxes; *e* Fire; *e* Water; *e* Streets and bridges.
47	San Antonio	June 1, 1915	*e*[1] Mayor; *e* Taxation; *e* Police and fire; *e* Streets and public improvements; *e* Parks and public property.
195	Waco	Apr. 15, 1909	*e*[1] Mayor; *e* Finance and parks; *e* Fire and police; *e* Streets; *e* Public health.
	UTAH.		
209	Ogden	Jan. 1, 1912	*e* Mayor—Public affairs, finance, and public safety; *e* Streets and public improvements; *e* Waterworks, parks, and public property.
50	Salt Lake City	Jan. 1, 1912	*d* Mayor—Public safety; *d* Public affairs and finance; *d* Water supply and waterworks; *d* Streets and public improvements; *d* Parks and public property.
	VIRGINIA.		
164	Portsmouth	[1] Sept. 1, 1916	*d*[2] Mayor; *d* Finance; *d* Law; *d* Public safety; *d* Public welfare; *d* Public service; *d* Public property.
	WASHINGTON.		
185	Everett	July 1, 1912	*e* Mayor—Public works; *e* Finance; *e* Safety.
38	Spokane	Mar. 14, 1911	*d* Mayor—Public safety; *d* Finance; *d* Public affairs; *d* Public works; *d* Public utilities.
54	Tacoma	May 2, 1910	*e* Mayor—Public affairs, health, and sanitation; *e* Finance; *e* Public safety; *e* Public works; *e* Light and water.
	WEST VIRGINIA.		
137	Huntington	June 1, 1909	*e* Chairman—Police and fire; *e* Finance; *e* Health; *e* Streets and wharf.
	WISCONSIN.		
182	Oshkosh	Apr. 16, 1912	*e* Mayor—Public affairs and safety; *e* Education, charities, accounts, and health; *e* Buildings and public improvements.
141	Superior	Apr. 1, 1912	*e* Mayor—Public safety, sanitation, parks and recreation, harbors, docks, and railways, charities and corrections; *e* Finance and public utilities; *e* Streets and public improvements.

[1] Commission-manager plan. [2] Mayor presides over no special department.
a Appointed. *d* Designated by commission. *e* Elected to department by voters.

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 9 cities that were not under the commission form at the close of the year reported, but have

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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.	
	California:			
184	Fresno	Mar. —, 1917	Defeated	
	Connecticut:			
48	Bridgeport	Nov. 25, 1916	Defeated	
	Florida:			
85	Jacksonville	(1)	(1)	July 3, 1917
	Michigan:			
135	Bay City	Apr. 2, 1917	Adopted	Not determined.
43	Grand Rapids	Aug. 29, 1916	Adopted	May 7, 1917
	New Jersey:			
150	West Hoboken	May —, 1916	Defeated	
	North Carolina:			
161	Charlotte	Apr. 26, 1917	Adopted	May 9, 1917
	Ohio:			
160	Hamilton	Apr. —, 1917	Defeated	
	West Virginia:			
148	Wheeling	May 27, 1915	Adopted	July 1, 1917

[1] Form of government changed by act of legislature in May, 1917.

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, appointed by the manager.

The managers are chosen by the commissioners and hold office during the pleasure of the commissioners. The salaries of managers in the cities reporting them were: Dayton, Ohio, $12,500; Springfield, Ohio, $6,000; San Diego, Cal., $6,000; San Jose, Cal., $6,000; Jackson, Mich., $6,000; Niagara Falls, N. Y., $5,000; and Portsmouth, Va., $4,000. Charleston, W. Va., reported a "mayor and council" form of government and a city manager appointed for 2 years at $3,300 per annum. Wichita, Kans., which for over 7 years was under the commission plan, has been under the commission-manager plan since April 12, 1917, the manager receiving a salary of $10,000.

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 the columns under the heading "City clerk" are included data pertaining to only such officials with this designation as perform duties other than those of clerk of council or other legislative body.

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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—
	ALABAMA.		
33	Birmingham	County	County.
111	Mobile	State	City.
	ARKANSAS.		
114	Little Rock	County	County.
	CALIFORNIA.		
166	San Jose	County	County.
184	Fresno	County	County.
	COLORADO.		
200	Colorado Springs	County	County.
120	Pueblo	County	County.
	CONNECTICUT.		
211	Stamford	Town	Town.
	IDAHO.		
192	Boise	County	County.
	ILLINOIS.		
193	Aurora	Township	Township.
2	Chicago	County	County.
202	Danville	Township	Township.
162	Decatur	Township	Township.
88	East St. Louis	City	Township.
171	Joliet	Township	Township.
91	Peoria	Township	Township.
179	Quincy	Township	Township.
118	Rockford	County	County.
104	Springfield	Township	Township.
	INDIANA.		
86	Evansville	County	County.
84	Fort Wayne	County	County.
23	Indianapolis	County	County.
94	South Bend	County	County.
100	Terre Haute	County	County.
	IOWA.		
174	Cedar Rapids	County	County.
206	Council Bluffs	County	County.
65	Des Moines	County	County.
113	Sioux City	County	County.
183	Waterloo	County	County.
	KANSAS.		
69	Kansas City	County	County.
131	Topeka	County	County.
92	Wichita	County	County.
	LOUISIANA.		
189	Shreveport	Parish	City.
	MINNESOTA.		
72	Duluth	City	County.
18	Minneapolis	City	County.
27	St. Paul	County	County.
	MISSOURI.		
196	Joplin	County	City.
4	St. Louis	City	State.
159	Springfield	County	City.
	MONTANA.		
147	Butte	County	City.
	NEBRASKA.		
34	Omaha	County	County.
	NORTH CAROLINA.		
161	Charlotte	County	City.
219	Wilmington	County	City.
208	Winston-Salem	County	City.
	OHIO.		
73	Akron	County	County.
105	Canton	County	County.
14	Cincinnati	County	County.
6	Cleveland	County	County.
29	Columbus	County	County.
45	Dayton	County	County.
160	Hamilton	County	County.
186	Lima	County	County.
178	Lorain	County	County.
125	Springfield	County	County.
31	Toledo	County	County.
59	Youngstown	County	County.
212	Zanesville	County	County.
	OKLAHOMA.		
143	Muskogee	County	County.
70	Oklahoma City	County	County.
207	Tulsa	County	County.
	OREGON.		
22	Portland	County	County.
	PENNSYLVANIA.		
210	Norristown	County	Borough.
	SOUTH CAROLINA.		
191	Columbia	County	City.
	TENNESSEE.		
107	Chattanooga	County	City.
168	Knoxville	County	City.

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City number.	STATE AND CITY.	Assessment made by—	Taxes collected by—
	UTAH.		
209	Ogden	County	County.
50	Salt Lake City	County	County.
	VIRGINIA.		
198	Lynchburg	City and state	City.
74	Norfolk	City and state	City.
164	Portsmouth	City and state	City.
36	Richmond	City and state	City.
149	Roanoke	City and state	City.
	WASHINGTON.		
199	Bellingham	County	County.
185	Everett	County	County.
19	Seattle	County	County.
38	Spokane	County	County.
54	Tacoma	County	County.
	WEST VIRGINIA.		
216	Charleston	County	City.
137	Huntington	County	City.
148	Wheeling	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 219 municipalities increased during the year from $288,554,393 to $310,600,191, an increase of $22,045,798, or 7.6 per cent. Of the individual cities, 124 reported an increase during the year of cash on hand, and 95 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.

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City number.	Table VI — CITY.	REVENUE RECEIPTS. Net.	REVENUE RECEIPTS. Transfer.	GOVERNMENTAL COST PAYMENTS. Net.	GOVERNMENTAL COST PAYMENTS. Transfer.
	Grand total	$1,039,379,412	$26,166,730	$1,081,865,678	$26,155,887
	Group I	528,538,351	18,044,569	545,648,098	18,031,561
	Group II	153,477,160	2,655,514	159,438,378	2,655,521
	Group III	170,281,939	2,911,017	182,684,115	2,911,633
	Group IV	98,638,874	1,426,241	106,731,995	1,425,001
	Group V	82,434,088	1,129,389	87,363,092	1,132,171
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.				
1	New York, N. Y	$224,376,158	$11,902,638	$220,793,365	$11,902,638
2	Chicago, Ill	86,820,963	1,110,769	91,564,555	1,110,769
3	Philadelphia, Pa	45,480,954	1,187,632	58,157,896	1,187,632
4	St. Louis, Mo	25,942,832	183,223	24,098,788	170,475
5	Boston, Mass	36,784,506	1,613,170	32,381,520	1,613,170
6	Cleveland, Ohio	22,032,754	334,350	24,500,501	334,350
7	Detroit, Mich	23,386,876	206,615	26,407,889	206,355
8	Baltimore, Md	17,317,412	867,565	16,840,143	867,505
9	Pittsburgh, Pa	23,293,318	345,360	23,002,341	345,360
10	Los Angeles, Cal	23,102,578	293,247	27,900,600	293,247
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.				
11	Buffalo, N. Y	$18,724,475	$307,880	$17,476,486	$307,620
12	San Francisco, Cal	20,094,012	22,980	21,808,353	22,980
13	Milwaukee, Wis	13,847,569	169,432	14,627,511	169,432
14	Cincinnati, Ohio	14,317,454	545,879	16,292,970	545,879
15	Newark, N. J	15,046,469	540,172	16,049,496	540,439
16	New Orleans, La	8,591,286	79,224	10,698,678	79,224
17	Washington, D. C	15,965,275	35,850	13,273,854	35,850
18	Minneapolis, Minn	10,975,745	179,314	12,878,228	179,314
19	Seattle, Wash	14,985,663	450,591	16,040,093	450,591
20	Jersey City, N. J	8,569,303	291,631	8,100,279	291,631
21	Kansas City, Mo	12,359,909	32,561	12,192,430	32,561
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.				
22	Portland, Oreg	$8,975,955	$111,724	$8,153,388	$111,724
23	Indianapolis, Ind	7,125,149	.....	7,461,770	.....
24	Denver, Colo	7,160,280	46,345	5,791,351	46,345
25	Rochester, N. Y	8,129,511	33,056	9,027,237	33,056
26	Providence, R. I	6,622,314	373,166	6,975,914	373,166
27	St. Paul, Minn	6,347,169	137,136	6,957,487	137,136
28	Louisville, Ky	6,128,890	29,880	5,815,235	29,880
29	Columbus, Ohio	4,900,354	388,962	5,576,554	388,962
30	Oakland, Cal	5,895,734	3,000	5,513,985	3,000
31	Toledo, Ohio	4,418,294	92,827	5,698,458	92,827
32	Atlanta, Ga	3,826,068	32,225	3,738,828	32,225
33	Birmingham, Ala	2,188,664	36,250	2,070,362	36,250
34	Omaha, Nebr	5,487,300	218,215	4,985,845	218,215
35	Worcester, Mass	5,201,371	212,083	4,968,137	212,083
36	Richmond, Va	4,149,054	158,298	4,909,205	159,631
37	Syracuse, N. Y	4,344,118	4,097	4,589,469	4,097
38	Spokane, Wash	3,703,511	29,720	2,981,016	29,720
39	New Haven, Conn	3,304,052	3,720	3,197,511	3,720
40	Memphis, Tenn	3,253,983	.....	3,344,174	.....
41	Scranton, Pa	2,123,168	15,263	2,078,462	15,263
42	Paterson, N. J	2,557,132	43,140	2,799,026	43,140
43	Grand Rapids, Mich	3,200,151	26,191	3,222,809	26,191
44	Fall River, Mass	3,090,695	14,943	3,281,559	14,226
45	Dayton, Ohio	2,869,611	44,009	3,558,985	44,009
46	Dallas, Tex	3,612,957	113,781	3,836,470	113,781
47	San Antonio, Tex	2,606,398	11,710	2,963,080	11,710
48	Bridgeport, Conn	3,087,328	26,409	4,162,545	26,409
49	New Bedford, Mass	3,397,127	34,115	3,438,945	34,115
50	Salt Lake City, Utah	4,010,149	5,478	4,075,820	5,478
51	Nashville, Tenn	2,571,768	12,774	2,789,663	12,774
52	Cambridge, Mass	3,747,095	75,238	3,333,738	75,238
53	Lowell, Mass	2,488,313	14,019	2,718,700	14,019
54	Tacoma, Wash	3,264,101	132,651	2,522,526	132,651
55	Houston, Tex	3,083,571	15,978	5,165,723	15,978
56	Trenton, N. J	2,607,336	83,247	2,691,209	83,247
57	Hartford, Conn	4,175,670	28,777	4,243,588	28,777
58	Reading, Pa	1,462,849	12,760	1,459,451	12,760
59	Youngstown, Ohio	2,723,406	13,688	2,774,616	13,688
60	Fort Worth, Tex	1,839,307	28,475	1,893,510	28,475
61	Camden, N. J	2,106,942	70,251	2,211,941	70,251
62	Albany, N. Y	3,333,940	18,218	3,893,985	18,218
63	Springfield, Mass	4,358,489	98,382	4,165,026	98,382
64	Lynn, Mass	2,534,584	34,196	2,671,059	34,196
65	Des Moines, Iowa	2,230,154	.....	2,857,827	.....
66	Lawrence, Mass	2,037,927	26,620	2,163,293	26,620

City number.	Table VI—Contd. — CITY.	REVENUE RECEIPTS. Net.	REVENUE RECEIPTS. Transfer.	GOVERNMENTAL COST PAYMENTS. Net.	GOVERNMENTAL COST PAYMENTS. Transfer.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.				
67	Yonkers, N. Y	$3,285,436	$13,934	$4,066,581	$13,934
68	Schenectady, N. Y	2,439,963	24,821	2,011,652	24,821
69	Kansas City, Kans	2,100,011	101,860	2,631,008	101,860
70	Oklahoma City, Okla	1,659,620	30,526	1,984,385	30,526
71	Wilmington, Del	1,734,796	3,327	2,148,453	3,327
72	Duluth, Minn	3,152,002	67,069	3,272,475	66,755
73	Akron, Ohio	2,704,602	12,376	2,737,415	12,376
74	Norfolk, Va	2,265,755	78,926	2,694,150	78,926
75	Elizabeth, N. J	1,653,014	46,074	1,679,654	46,074
76	Utica, N. Y	1,791,555	9,546	1,935,204	9,546
77	Somerville, Mass	2,044,607	314	2,019,145	314
78	Waterbury, Conn	1,957,747	6,277	2,084,606	6,277
79	St. Joseph, Mo	1,634,333	7,066	1,781,374	7,066
80	Manchester, N. H	1,454,451	30,093	1,604,434	30,093
81	Troy, N. Y	2,065,053	2,265	1,748,071	2,265
82	Hoboken, N. J	1,861,094	14,690	2,672,638	13,764
83	Wilkes-Barre, Pa	1,278,321	1,120	1,255,111	1,120
84	Fort Wayne, Ind	1,837,672	91,146	1,665,852	91,146
85	Jacksonville, Fla	2,024,638	90,087	2,462,378	90,087
86	Evansville, Ind	1,692,656	6,700	1,683,390	6,700
87	Erie, Pa	1,608,528	8,211	1,595,095	8,211
88	East St. Louis, Ill	1,096,427	.....	1,262,325	.....
89	Passaic, N. J	1,079,944	16,877	1,253,150	16,877
90	Harrisburg, Pa	1,379,660	9,886	1,324,973	9,886
91	Peoria, Ill	1,755,788	6,020	2,050,812	6,020
92	Wichita, Kans	1,462,247	.....	1,011,443	.....
93	Bayonne, N. J	1,905,213	52,662	2,033,401	52,662
94	South Bend, Ind	1,276,736	2,799	1,181,028	2,799
95	Savannah, Ga	1,635,371	.....	1,732,817	.....
96	Johnstown, Pa	906,944	13,642	1,057,188	13,642
97	Brockton, Mass	1,730,358	19,772	1,848,820	19,772
98	Sacramento, Cal	2,280,571	9,901	3,770,521	9,901
99	El Paso, Tex	1,607,435	103,026	2,057,100	103,026
100	Terre Haute, Ind	1,075,582	1,631	1,077,106	1,631
101	Holyoke, Mass	2,177,568	54,654	2,175,416	54,654
102	Portland, Me	1,880,573	33,249	2,047,668	33,249
103	Allentown, Pa	988,329	2,884	1,267,924	2,884
104	Springfield, Ill	1,376,538	59,984	1,312,811	59,984
105	Canton, Ohio	1,319,963	5,921	1,828,812	5,921
106	Charleston, S. C	1,108,100	22,552	1,106,411	22,552
107	Chattanooga, Tenn	942,349	1,376	1,030,580	1,376
108	Pawtucket, R. I	1,391,187	78,402	1,353,848	78,402
109	Berkeley, Cal	1,459,695	.....	1,396,849	.....
110	Altoona, Pa	970,112	17,866	980,751	17,866
111	Mobile, Ala	929,625	7,001	789,034	7,001
112	Atlantic City, N. J	2,434,015	127,269	2,641,707	127,269
113	Sioux City, Iowa	1,804,043	5,809	1,794,843	5,809
114	Little Rock, Ark	765,683	.....	929,696	.....
115	Covington, Ky	960,421	.....	1,189,493	.....
116	Saginaw, Mich	1,283,173	9,222	1,036,578	9,222
117	Flint, Mich	1,421,818	24,348	1,761,107	24,348
118	Rockford, Ill	1,231,817	2,507	1,421,675	2,507
119	Tampa, Fla	1,469,250	23,693	1,267,611	23,693
120	Pueblo, Colo	1,021,993	3,701	1,195,089	3,701
121	New Britain, Conn	1,234,943	9,470	1,156,138	9,470
122	San Diego, Cal	3,002,959	11,055	3,017,159	11,055
123	Binghamton, N. Y	1,293,321	2,156	1,629,463	2,156
124	York, Pa	603,699	5,716	676,784	5,716
125	Springfield, Ohio	1,038,802	11,054	1,184,502	11,054
126	Malden, Mass	1,228,191	4,876	1,203,987	4,876
127	Lancaster, Pa	717,971	2,010	804,447	2,010
128	Augusta, Ga	1,145,606	16,822	1,237,857	16,822
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.				
129	Kalamazoo, Mich	$914,746	$119	$876,004	$119
130	Davenport, Iowa	1,201,849	.....	1,293,309	.....
131	Topeka, Kans	1,165,452	9,028	1,181,851	9,028
132	Salem, Mass	1,178,240	.....	1,519,154	.....
133	Haverhill, Mass	1,265,883	5,857	1,253,616	5,857
134	Pasadena, Cal	1,902,334	76,381	1,745,406	76,381
135	Bay City, Mich	1,057,200	7,117	994,021	7,117
136	McKeesport, Pa	1,008,645	6,971	1,058,886	6,971
137	Huntington, W. Va	959,120	1,586	1,190,710	1,586
138	Racine, Wis	1,005,501	4,567	1,065,795	4,567
139	Lincoln, Nebr	1,415,465	1,330	1,497,073	1,330
140	Chelsea, Mass	1,005,943	35,538	1,015,501	35,538
141	Superior, Wis	922,676	2,472	946,648	2,472
142	Macon, Ga	1,078,778	36,680	1,110,368	36,680
143	Muskogee, Okla	669,467	15,434	666,623	15,434

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City number.	Table VI—Contd. CITY.	REVENUE RECEIPTS. Net.	REVENUE RECEIPTS. Transfer.	GOVERNMENTAL COST PAYMENTS. Net.	GOVERNMENTAL COST PAYMENTS. Transfer.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—continued.				
144	Woonsocket, R. I.	742,286	70,632	986,261	70,632
145	Newton, Mass.	2,031,838	71,222	1,795,785	71,222
146	Montgomery, Ala.	744,664	1,560	684,328	1,560
147	Butte, Mont.	1,265,440	9,826	1,427,363	9,826
148	Wheeling, W. Va.	799,583	3,556	749,378	3,556
149	Roanoke, Va.	629,612	6,689	595,670	6,689
150	West Hoboken, N. J.	584,038	1,305	615,011	1,305
151	East Orange, N. J.	1,237,571	25,146	1,213,470	25,146
152	Lansing, Mich.	1,153,425	62,755	1,206,194	62,755
153	Galveston, Tex.	1,372,556	2,196	1,501,817	2,196
154	Fitchburg, Mass.	1,208,035	58,025	1,178,865	58,025
155	Chester, Pa.	542,019	2,883	532,920	2,883
156	Perth Amboy, N. J.	884,550	3,776	1,494,613	3,776
157	New Castle, Pa.	629,708	.....	608,518	.....
158	Lexington, Ky.	966,596	2,041	966,880	2,041
159	Springfield, Mo.	727,254	.....	680,086	.....
160	Hamilton, Ohio	955,675	14,001	963,533	14,001
161	Charlotte, N. C.	701,084	25,422	623,657	25,422
162	Decatur, Ill.	936,692	3,131	903,142	3,131
163	Dubuque, Iowa	844,629	463	762,352	1,581
164	Portsmouth, Va.	423,965	4,240	482,075	4,240
165	Everett, Mass.	984,781	20,695	810,188	20,695
166	San Jose, Cal.	870,198	.....	827,652	.....
167	Pittsfield, Mass.	1,085,714	2,639	990,022	2,639
168	Knoxville, Tenn.	896,696	27,113	1,094,108	27,113
169	Quincy, Mass.	986,503	719	1,272,391	719
170	Elmira, N. Y.	1,005,866	10,288	1,129,561	10,288
171	Joliet, Ill.	870,501	13,543	1,040,926	13,543
172	New Rochelle, N. Y.	1,299,345	2,368	1,383,139	2,368
173	Auburn, N. Y.	848,331	18,022	711,148	18,022
174	Cedar Rapids, Iowa	1,004,927	1,231	957,299	3,058
175	Niagara Falls, N. Y.	1,282,083	40,724	1,188,451	40,724
176	Mount Vernon, N. Y.	1,205,470	3,296	1,343,932	3,296
177	Amsterdam, N. Y.	677,698	.....	529,688	.....
178	Lorain, Ohio	801,850	27,208	813,394	27,208
179	Quincy, Ill.	703,261	14,836	1,235,660	14,836
180	Jamestown, N. Y.	1,008,122	48,305	944,275	48,126
181	Taunton, Mass.	1,027,563	16,649	918,083	16,649
182	Oshkosh, Wis.	613,518	29,807	666,925	29,807
183	Waterloo, Iowa	806,731	992	804,782	992
184	Fresno, Cal.	1,017,706	.....	1,105,627	.....
185	Everett, Wash.	814,064	5,035	1,846,492	5,035
186	Lima, Ohio	591,091	10,591	829,872	10,591
187	Jackson, Mich.	868,129	1,665	1,038,475	1,665
188	Stockton, Cal.	1,192,507	.....	1,447,170	.....
189	Shreveport, La.	643,544	5,332	1,538,378	5,332
190	Austin, Tex.	903,926	.....	1,241,836	.....
191	Columbia, S. C.	592,969	30,163	851,525	30,163
192	Boise, Idaho	584,476	.....	662,023	.....
193	Aurora, Ill.	758,429	12,144	700,483	12,144
194	Williamsport, Pa.	470,855	350	433,601	350
195	Waco, Tex.	845,705	31,035	777,870	31,102
196	Joplin, Mo.	735,512	27,418	834,710	27,418
197	Orange, N. J.	723,362	14,681	627,071	14,681
198	Lynchburg, Va.	801,653	20,405	779,562	20,405
199	Bellingham, Wash.	739,012	.....	758,807	.....
200	Colorado Springs, Colo.	782,352	132	662,608	132
201	Brookline, Mass.	1,896,369	.....	1,811,980	.....
202	Danville, Ill.	650,162	.....	576,402	.....
203	Kenosha, Wis.	925,606	20,766	1,121,745	20,766
204	Newport, Ky.	452,848	110	415,087	110
205	La Crosse, Wis.	636,190	11,985	518,966	11,985
206	Council Bluffs, Iowa	867,397	1,584	666,788	1,533
207	Tulsa, Okla.	1,453,922	284	1,694,830	284
208	Winston-Salem, N. C.	502,678	1,092	624,376	1,692
209	Ogden, Utah	820,871	200	665,636	200
210	Norristown, Pa.	281,716	2,713	236,740	2,713
211	Stamford, Conn.	906,480	.....	961,881	.....
212	Zanesville, Ohio	553,604	29,733	544,585	29,733
213	Madison, Wis.	1,105,265	34,182	1,344,409	34,182
214	Waltham, Mass.	824,034	8,609	708,284	8,609
215	Easton, Pa.	394,421	1,027	415,400	1,027
216	Charleston, W. Va.	857,709	650	775,238	650
217	Poughkeepsie, N. Y.	755,222	3,564	724,618	3,564
218	Newport, R. I.	850,407	960	845,671	960
219	Wilmington, N. C.	522,226	2,595	528,020	2,595

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 principally from the different fiscal years of the departments, enterprises, and funds between which the transfers take place, which cause some of the transfer receipts given in the tables to be balanced by transfer payments reported in 1916 or by those to be reported in 1918. Differences of this kind relating to service transfers are reported by St. Louis, Mo.; Detroit, Mich.; Buffalo and Jamestown, N. Y.; Newark and Hoboken, N. J.; Richmond, Va.; Fall River, Mass.; Duluth, Minn.; Dubuque and Cedar Rapids, Iowa; and Waco, Tex.

Table VII CLASS OF RECEIPTS.	Table in which included.	Amount included.	CLASS OF PAYMENTS.	Table in which included.	Amount included.
Total	4	$26,166,730	Total	4	$26,155,887
Service transfer receipts	.....	4,326,752	Service transfer payments	.....	4,315,909
Receipts from services by general departments	9	672,662	Payments for expenses of general departments	12	3,730,755
Receipts from rents	10	54,773	Payments for expenses of public service enterprises	15	455,019
Receipts from services of public service enterprises	11	3,599,317	Payments for outlays	18	130,135
Interest transfer receipts	10	21,839,978	Interest transfer payments	17	21,839,978

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

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or comptroller or not, being shown on that line. For 89 of the 219 municipalities covered by this report the city corporation was the only local governmental unit. Where 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 13 of the 21 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; Detroit, Mich.; Pittsburgh, Pa.; Los Angeles, Cal.; Buffalo, N. Y.; Milwaukee, Wis.; Cincinnati, Ohio; Newark, N. J.; Minneapolis, Minn.; Seattle, Wash.; Jersey City, N. J.; and Kansas City, Mo. 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., and Kansas City, Mo., except that the county in each instance collected the school revenues, and for Kansas City the railroad tax also. In Milwaukee, Wis., the city collected not only the revenues accruing to its benefit but also the general and special property taxes for the county. In Newark and Jersey City, N. J., the city collected property taxes for both itself and the county, and the county collected the bank tax for the city and subventions from the state for schools. In the other 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; and 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.

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 119 cities; park districts are found in 6 cities, sanitary districts in 3 cities, navigation districts and water districts, in 2 cities each; a poor district, a sewer and street-improvement district, a bridge district, a district for borough expenses, and a district for town expenses, in 1 city each. In addition, in 5 cities—namely, Rochester, Syracuse, Albany, Troy, and Jamestown, N. Y.—certain expenses were paid through a special fund of the county government. In the case of each of these cities the county levied and collected taxes to reimburse itself for payments for the poor and the delinquent, and for other expenses charged to the city. In certain other cities of New York, 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 these expenses by warrant payments.

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

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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 219 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.

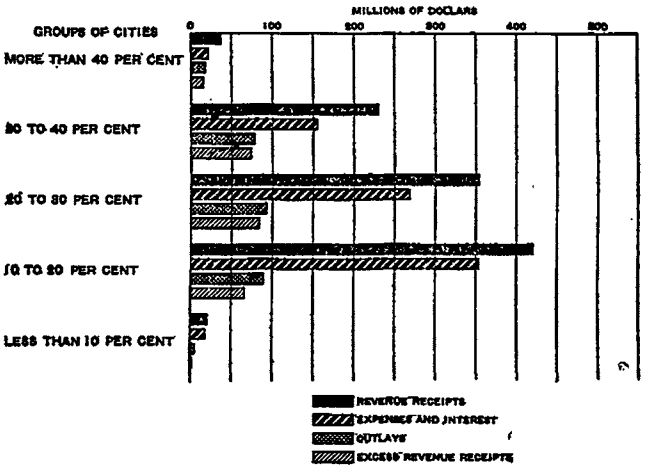
Comparison of revenue receipts and all governmental cost payments.—Comparisons between revenue receipts and governmental cost payments are of the greatest significance in municipal finance. If a city is realizing more money from revenues than it is paying for expenses, interest, and outlays, it has a 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, 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 219 cities covered by this report, 90 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 90 cities over their governmental cost payments amounted to $26,976,929. Boston, Mass., reported the greatest excess, $4,402,986. The excess of governmental cost payments over revenue receipts by the 129 cities reporting such excess was $69,461,352. This excess varied from $12,676,942 for Philadelphia, Pa., to $284 for Lexington, Ky., and the excess of governmental cost payments of the 219 municipalities over the revenue receipts was $42,484,423.

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 219 municipalities together collected $244,045,567 more from revenue than they paid out for expenses and interest, and every city 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 85.2 per cent of the total net payments for outlays.

Diagram 6, below, and Diagram 7, on the following page, present graphically for the 219 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: 1917.



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 1917 were in excess of their payments for expenses and interest.

Of the 219 municipalities covered by this report 12, namely, Detroit and Flint, Mich.; Fort Wayne, Ind.; Wichita, Kans.; Sioux City and Council Bluffs, Iowa; Huntington and Charleston, W. Va.; Decatur, Ill.; Bellingham, Wash.; Kenosha, Wis.; and Tulsa, Okla., reported an excess of revenue receipts over their payments for expenses and interest equal to or greater than 40 per cent of their revenue receipts. Of the $37,008,033 total revenue receipts of these cities,

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$5,238,496, or 14.2 per cent, was obtained from special assessments, as compared with a percentage of only 7.8 for the 219 cities, or 7.6 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 57.4 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 1917 and the cities had collected no special assessments, their revenue receipts would have exceeded their payments for expenses and interest by only 33.2 per cent of their revenue receipts. The per capita revenue receipts of these 12 cities were in excess of those of any other group, and the per capita payments for outlays not only exceeded those of any other group but were almost double the corresponding average of the 219 cities. 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.

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: 1917.

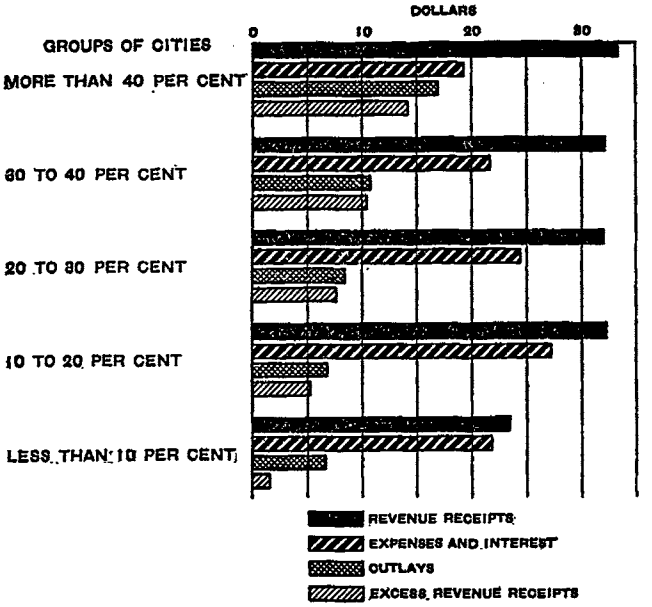

Table VIII — GROUPS OF CITIES WITH SPECIFIED EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.	Number of cities.	REVENUE RECEIPTS.		PAYMENTS FOR EXPENSES AND INTEREST.		PER CENT OF REVENUE RECEIPTS—		EXCESS OF REVENUE RECEIPTS OVER PAYMENTS FOR EXPENSES AND INTEREST.		PAYMENTS FOR OUTLAYS.		Per cent of payments for outlays represented by excess of revenue receipts over payments for expenses and interest.
		Total.	Per capita.	Total.	Per capita.	Required for meeting expenses and interest.	Available for outlays and other purposes.	Total.	Per capita.	Total.	Per capita.	
Grand total	219	$1,065,537,142	$32.04	$821,491,575	$24.70	77.1	22.9	$244,045,567	$7.34	$286,529,990	$8.61	85.2
More than 40 per cent	12	37,008,033	33.38	21,228,753	19.15	57.4	42.6	15,779,280	14.23	18,879,238	17.03	83.5
From 30 to 40 per cent	45	230,406,257	32.21	155,673,653	21.76	67.6	32.4	74,732,604	10.45	78,066,923	10.92	95.7
From 20 to 30 per cent	87	354,660,714	32.10	269,849,718	24.43	76.1	23.9	84,810,996	7.68	93,349,893	8.45	90.9
From 10 to 20 per cent	66	421,970,609	32.36	354,789,424	27.21	84.1	15.9	67,181,185	5.15	90,151,367	6.91	74.5
Less than 10 per cent	9	21,491,529	23.57	19,950,027	21.88	92.8	7.2	1,541,502	1.69	6,082,569	6.67	25.3

Comparative summary of the revenue receipts and governmental cost payments of 146 cities for specified years: 1903–1917.—Table IX shows, for specified years from 1903 to 1917, 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 — YEAR.	NET REVENUE RECEIPTS.		NET GOVERNMENTAL COST PAYMENTS.								PER CENT OF—	
			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.	Amount.	Per cent of increase over 1903.		
1917	$968,444,905	120.5	$1,007,290,346	95.9	$633,622,181	111.6	$110,909,109	157.6	$262,759,056	53.0	96.1	76.9
1915	865,270,995	97.0	996,061,502	93.7	586,790,723	96.0	103,387,342	140.1	305,883,437	77.9	86.8	79.8
1913	802,565,390	82.8	912,390,262	77.4	534,672,433	78.6	88,566,601	105.7	289,151,228	68.4	88.0	77.7
1911	751,957,728	71.2	863,996,528	68.0	486,679,596	62.6	82,165,730	90.8	295,151,202	71.9	87.0	75.6
1909	663,379,686	51.1	761,562,037	48.1	434,008,861	45.0	71,857,259	66.9	255,695,917	48.9	87.1	76.3
1907	568,778,828	29.5	691,071,411	34.4	393,022,327	31.3	59,199,783	37.5	238,849,301	39.1	82.3	79.5
1905	498,836,996	13.6	561,772,857	9.3	327,049,585	9.2	51,897,804	20.5	182,825,468	6.5	88.1	76.0
1903	439,126,753	.....	514,189,206	.....	299,402,761	.....	43,054,769	.....	171,731,676	.....	85.4	78.0

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As shown in the foregoing table, the net revenue receipts increased in the period 1903 to 1917 from $439,126,753 to $968,444,905, or 120.5 per cent. During the corresponding period the percentage of increase for expenses was 111.6, for interest 157.6, and for outlays 53. The revenue receipts and the payments for expenses and interest for the eight 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. The payments for outlays make an unbroken series of increases with the exception of the periods from 1911 to 1913 and 1915 to 1917. The total governmental cost payments increased from $514,189,206 in 1903 to $1,007,290,346 in 1917, or 95.9 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 14 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: 1903–1917.

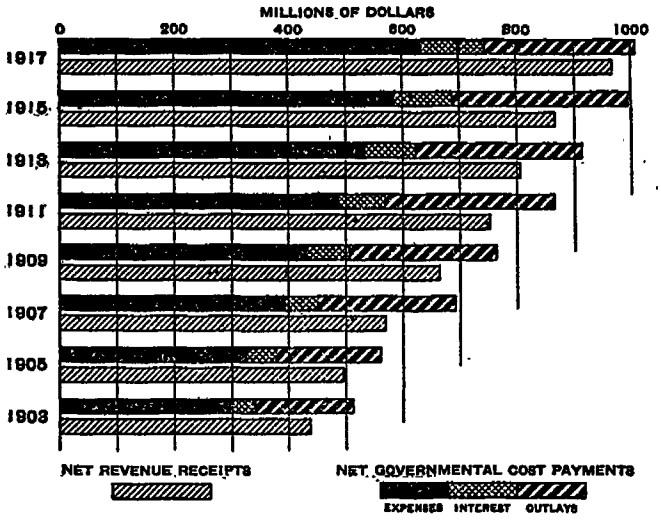

TABLE 5.

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 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.

City number.	Table X CITY.	PER CAPITA NET— Revenue receipts.	PER CAPITA NET— Governmental cost payments.
	Grand total	$31.25	$32.53
	Group I	36.98	38.17
	Group II	36.10	37.50
	Group III	25.47	26.39
	Group IV	22.87	24.75
	Group V	23.69	25.11
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.		
1	New York, N. Y.	$40.05	$39.41
2	Chicago, Ill.	34.76	36.66
3	Philadelphia, Pa.	26.60	34.02
4	St. Louis, Mo.	34.11	31.69
5	Boston, Mass.	48.57	42.75
6	Cleveland, Ohio	32.69	36.35
7	Detroit, Mich.	38.72	43.72
8	Baltimore, Md.	29.37	28.56
9	Pittsburgh, Pa.	40.22	39.72
10	Los Angeles, Cal.	44.50	53.74
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.		
11	Buffalo, N. Y.	$39.66	$37.01
12	San Francisco, Cal.	43.00	46.67
13	Milwaukee, Wis.	31.72	33.51
14	Cincinnati, Ohio	34.88	39.69
15	Newark, N. J.	36.80	39.25
16	New Orleans, La.	23.11	28.78
17	Washington, D. C.	43.55	36.20
18	Minneapolis, Minn.	30.20	35.43
19	Seattle, Wash.	42.98	46.01
20	Jersey City, N. J.	28.02	26.49
21	Kansas City, Mo.	41.17	40.61
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.		
22	Portland, Oreg.	$30.49	$27.59
23	Indianapolis, Ind.	26.22	27.46
24	Denver, Colo.	27.46	22.21
25	Rochester, N. Y.	31.39	34.86
26	Providence, R. I.	26.10	27.49
27	St. Paul, Minn.	25.67	28.14
28	Louisville, Ky.	25.72	24.41
29	Columbus, Ohio	23.81	25.95
30	Oakland, Cal.	29.11	27.23
31	Toledo, Ohio	22.30	28.76

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City number.	Table X—Continued. CITY.	PER CAPITA NET— Revenue receipts.	Governmental cost payments.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—con.		
32	Atlanta, Ga.	$20.08	$19.62
33	Birmingham, Ala.	12.17	11.52
34	Omaha, Nebr.	33.16	30.13
35	Worcester, Mass.	31.89	30.46
36	Richmond, Va.	26.45	31.30
37	Syracuse, N. Y.	27.91	29.49
38	Spokane, Wash.	24.64	19.83
39	New Haven, Conn.	22.07	21.36
40	Memphis, Tenn.	21.84	22.44
41	Scranton, Pa.	14.46	14.16
42	Paterson, N. J.	18.33	20.07
43	Grand Rapids, Mich.	24.82	25.00
44	Fall River, Mass.	24.08	25.56
45	Dayton, Ohio	22.46	27.97
46	Dallas, Tex.	28.59	30.36
47	San Antonio, Tex.	20.74	23.58
48	Bridgeport, Conn.	25.23	34.02
49	New Bedford, Mass.	28.81	29.16
50	Salt Lake City, Utah	34.16	34.72
51	Nashville, Tenn.	21.97	23.83
52	Cambridge, Mass.	33.07	29.42
53	Lowell, Mass.	21.97	24.01
54	Tacoma, Wash.	28.94	22.37
55	Houston, Tex.	27.44	45.96
56	Trenton, N. J.	23.28	24.03
57	Hartford, Conn.	37.49	38.10
58	Reading, Pa.	13.32	13.29
59	Youngstown, Ohio	25.13	25.60
60	Fort Worth, Tex.	17.18	17.68
61	Camden, N. J.	19.83	20.82
62	Albany, N. Y.	31.45	36.61
63	Springfield, Mass.	41.23	39.40
64	Lynn, Mass.	24.74	26.08
65	Des Moines, Iowa	21.82	27.96
66	Lawrence, Mass.	20.27	21.51
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.		
67	Yonkers, N. Y.	$32.91	$40.73
68	Schenectady, N. Y.	24.52	20.21
69	Kansas City, Kans.	21.12	26.46
70	Oklahoma City, Okla.	17.42	20.83
71	Wilmington, Del.	18.30	22.66
72	Duluth, Minn.	33.36	34.63
73	Akron, Ohio	29.84	30.21
74	Norfolk, Va.	25.07	29.81
75	Elizabeth, N. J.	18.84	19.14
76	Utica, N. Y.	20.50	22.14
77	Somerville, Mass.	23.49	23.20
78	Waterbury, Conn.	22.51	23.39
79	St. Joseph, Mo.	19.09	20.22
80	Manchester, N. H.	18.58	20.50
81	Troy, N. Y.	26.50	22.44
82	Hoboken, N. J.	23.99	34.45
83	Wilkes-Barre, Pa.	16.65	16.35
84	Fort Wayne, Ind.	24.12	21.87
85	Jacksonville, Fla.	26.60	32.36
86	Evansville, Ind.	22.25	22.13
87	Erie, Pa.	21.39	21.21
88	East St. Louis, Ill.	14.68	16.90
89	Passaic, N. J.	14.77	17.14
90	Harrisburg, Pa.	19.16	18.40
91	Peoria, Ill.	24.57	28.70
92	Wichita, Kans.	20.68	14.30
93	Bayonne, N. J.	26.96	28.78
94	South Bend, Ind.	18.50	17.13
95	Savannah, Ga.	23.77	25.18
96	Johnstown, Pa.	13.23	15.43
97	Brockton, Mass.	25.71	27.47
98	Sacramento, Cal.	34.09	56.36
99	El Paso, Tex.	24.32	31.12
100	Terre Haute, Ind.	16.28	16.30
101	Holyoke, Mass.	33.41	33.37
102	Portland, Me.	29.45	32.06
103	Allentown, Pa.	15.56	19.97
104	Springfield, Ill.	22.43	21.39
105	Canton, Ohio	21.69	30.05
106	Charleston, S. C.	18.25	18.22
107	Chattanooga, Tenn.	15.78	17.26
108	Pawtucket, R. I.	23.42	22.79
109	Berkeley, Cal.	24.72	23.66
110	Altoona, Pa.	16.54	16.72
111	Mobile, Ala.	16.03	13.61

City number.	Table X—Continued. CITY.	PER CAPITA NET— Revenue receipts.	Governmental cost payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—con.		
112	Atlantic City, N. J.	$42.21	$45.82
113	Sioux City, Iowa	31.40	31.24
114	Little Rock, Ark.	13.35	16.21
115	Covington, Ky.	16.81	20.82
116	Saginaw, Mich.	22.89	18.49
117	Flint, Mich.	25.75	31.90
118	Rockford, Ill.	22.32	25.76
119	Tampa, Fla.	26.78	23.10
120	Pueblo, Colo.	18.77	21.94
121	New Britain, Conn.	22.79	21.33
122	San Diego, Cal.	55.50	55.77
123	Binghamton, N. Y.	23.96	30.19
124	York, Pa.	11.69	13.10
125	Springfield, Ohio	20.15	22.98
126	Malden, Mass.	24.01	23.54
127	Lancaster, Pa.	14.05	15.74
128	Augusta, Ga.	22.80	24.64
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.		
129	Kalamazoo, Mich.	$18.57	$17.78
130	Davenport, Iowa	24.52	26.39
131	Topeka, Kans.	23.92	24.26
132	Salem, Mass.	24.26	31.28
133	Haverhill, Mass.	26.11	25.86
134	Pasadena, Cal.	39.40	36.15
135	Bay City, Mich.	21.95	20.64
136	McKeesport, Pa.	21.23	22.28
137	Huntington, W. Va.	20.56	25.52
138	Racine, Wis.	21.63	22.93
139	Lincoln, Nebr.	30.51	32.29
140	Chelsea, Mass.	21.78	21.98
141	Superior, Wis.	20.06	20.58
142	Macon, Ga.	23.58	24.27
143	Muskogee, Okla.	14.65	14.59
144	Woonsocket, R. I.	16.73	22.23
145	Newton, Mass.	46.48	41.08
146	Montgomery, Ala.	17.06	15.67
147	Butte, Mont.	29.00	32.71
148	Wheeling, W. Va.	18.37	17.22
149	Roanoke, Va.	14.55	13.76
150	West Hoboken, N. J.	13.54	14.26
151	East Orange, N. J.	29.15	28.58
152	Lansing, Mich.	27.31	28.56
153	Galveston, Tex.	32.68	35.76
154	Fitchburg, Mass.	28.95	28.25
155	Chester, Pa.	13.09	12.87
156	Perth Amboy, N. J.	21.48	36.29
157	New Castle, Pa.	15.31	14.79
158	Lexington, Ky.	23.52	23.53
159	Springfield, Mo.	17.84	16.69
160	Hamilton, Ohio	23.60	23.79
161	Charlotte, N. C.	17.47	15.54
162	Decatur, Ill.	23.44	22.60
163	Dubuque, Iowa	21.16	19.10
164	Portsmouth, Va.	10.69	12.16
165	Everett, Mass.	25.10	20.65
166	San Jose, Cal.	22.41	21.32
167	Pittsfield, Mass.	28.11	25.63
168	Knoxville, Tenn.	23.24	28.36
169	Quincy, Mass.	25.87	33.36
170	Elmira, N. Y.	26.39	29.63
171	Joliet, Ill.	22.90	27.39
172	New Rochelle, N. Y.	34.41	36.63
173	Auburn, N. Y.	22.56	18.91
174	Cedar Rapids, Iowa	26.81	25.54
175	Niagara Falls, N. Y.	34.32	31.82
176	Mount Vernon, N. Y.	32.29	36.00
177	Amsterdam, N. Y.	18.27	14.28
178	Lorain, Ohio	21.69	22.01
179	Quincy, Ill.	19.11	33.57
180	Jamestown, N. Y.	27.45	25.71
181	Taunton, Mass.	28.34	25.32
182	Oshkosh, Wis.	17.07	18.55
183	Waterloo, Iowa	22.46	22.41
184	Fresno, Cal.	28.56	30.94
185	Everett, Wash.	22.94	52.03
186	Lima, Ohio	16.71	23.45
187	Jackson, Mich.	24.55	29.37
188	Stockton, Cal.	33.78	40.93

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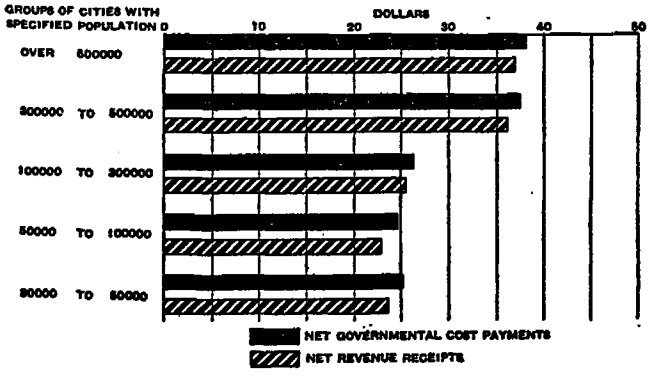
City number.	Table X—Continued. CITY.	PER CAPITA NET— Revenue receipts.	Governmental cost payments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—continued.		
189	Shreveport, La.	$18.27	$43.67
190	Austin, Tex.	25.96	35.67
191	Columbia, S. C.	17.13	24.60
192	Boise, Idaho	16.92	19.16
193	Aurora, Ill.	22.17	20.48
194	Williamsport, Pa.	13.93	12.83
195	Waco, Tex.	25.21	23.19
196	Joplin, Mo.	22.08	25.06
197	Orange, N. J.	21.87	18.96
198	Lynchburg, Va.	24.30	23.63
199	Bellingham, Wash.	22.40	23.00
200	Colorado Springs, Colo.	23.73	20.10
201	Brookline, Mass.	57.94	55.36
202	Danville, Ill.	20.01	17.74
203	Kenosha, Wis.	28.93	35.06
204	Newport, Ky.	14.18	13.00
205	La Crosse, Wis.	20.08	16.38
206	Council Bluffs, Iowa	27.47	21.12
207	Tulsa, Okla.	46.10	53.73
208	Winston-Salem, N. C.	15.95	19.82
209	Ogden, Utah	26.14	21.20
210	Norristown, Pa.	8.97	7.54
211	Stamford, Conn.	29.33	31.12
212	Zanesville, Ohio	17.94	17.65
213	Madison, Wis.	36.00	43.79
214	Waltham, Mass.	26.92	23.14
215	Easton, Pa.	12.92	13.60
216	Charleston, W. Va.	28.12	25.42
217	Poughkeepsie, N. Y.	24.85	23.84
218	Newport, R. I.	20.25	28.09
219	Wilmington, N. C.	17.35	17.54

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 per capita figures are notably larger for cities having over 300,000 inhabitants than for those of smaller size, principally because of the inclusion of county costs in the case of the larger cities. This general fact 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: 1917.



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.	$48.57	.....	Philadelphia, Pa.	$26.60	.....
	Los Angeles, Cal.	.....	$53.74	Baltimore, Md.	.....	$28.56
II	Washington, D. C.	43.55	.....	New Orleans, La.	23.11	.....
	San Francisco, Cal.	.....	46.67	Jersey City, N. J.	.....	26.49
III	Springfield, Mass.	41.23	.....	Birmingham, Ala.	12.17	11.52
	Houston, Tex.	.....	45.96			
IV	San Diego, Cal.	55.50	.....	York, Pa.	11.69	13.10
	Sacramento, Cal.	.....	56.36			
V	Brookline, Mass.	57.94	55.36	Norristown, Pa.	8.97	7.54

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: 1917.

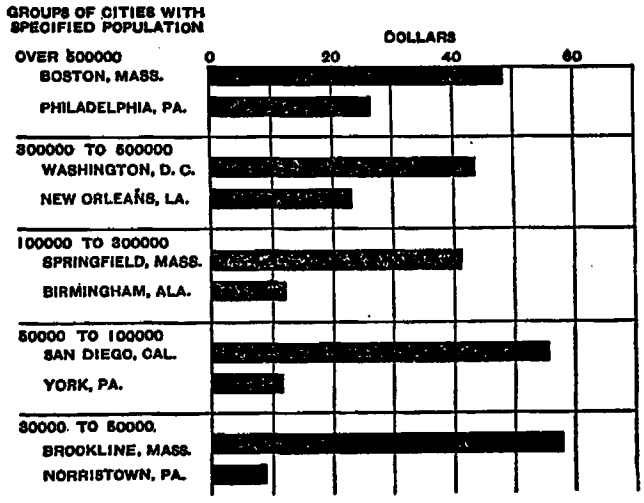
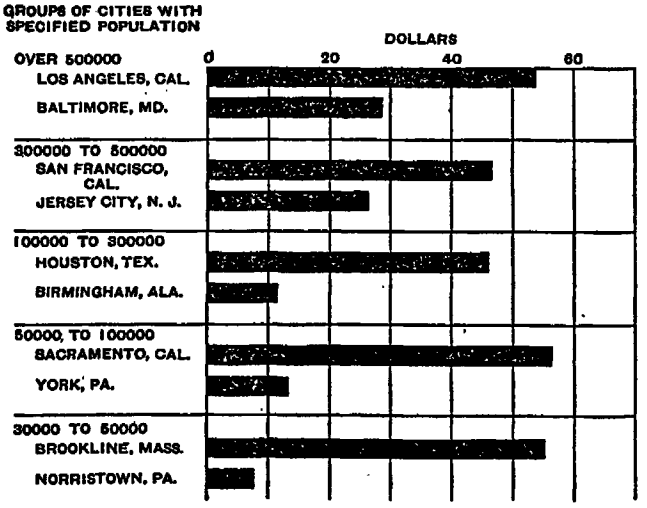


DIAGRAM 11.—PER CAPITA NET GOVERNMENTAL COST PAYMENTS FOR CITIES WITH HIGHEST AND LOWEST PER CAPITA IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1917.



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Comparative summary of per capita net revenue receipts and net governmental cost payments for specified years: 1903–1917.—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 1917.

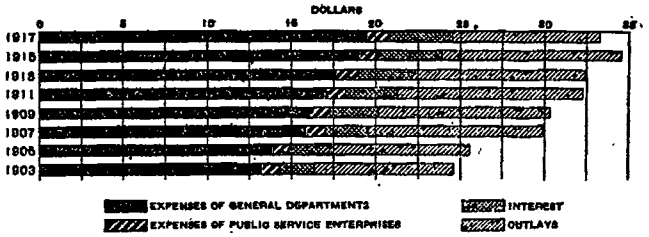
Table XI	PER CAPITA NET REVENUE RECEIPTS.			PER CAPITA NET GOVERNMENTAL COST PAYMENTS.				
YEAR.	Total.	Other than of public service enterprises.	Of public service enterprises.	Total.	For expenses of general departments.	For expenses of public service enterprises.	For interest.	For outlays.
1917	$31.97	$28.84	$3.13	$33.26	$19.53	$1.39	$3.66	$8.68
1915	30.00	26.97	3.03	34.53	18.95	1.39	3.58	10.60
1913	28.55	25.74	2.81	32.46	17.67	1.35	3.15	10.29
1911	28.07	25.09	2.98	32.25	16.91	1.26	3.07	11.02
1909	26.42	23.53	2.89	30.33	16.06	1.22	2.86	10.18
1907	24.67	21.90	2.77	29.91	15.84	1.17	2.56	10.34
1905	22.79	20.19	2.60	25.57	13.81	1.07	2.36	8.32
1903	21.14	18.71	2.42	24.64	13.25	1.10	2.06	8.23

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

The summary gives the per capita figures for all revenue receipts and also for those (1) from revenues other than of public service enterprises and (2) from revenues of public service enterprises. It also gives the per capita figures for all governmental costs, also for those (1) for expenses of general departments, (2) for expenses of public service enterprises, (3) for interest, and (4) for outlays. The 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 1917, though less than in 1915, show an increase of $0.45, or 5.5 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 1917, 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 1917 were 58.7, 4.2, 11, and 26.1.

The gradual but marked increase from 1903 to 1917 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: 1903–1917.



Comparative summary of per capita net receipts from principal revenues of 146 cities for specified years: 1903–1917.—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 1917. 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.

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.
1917	$31.97	$20.57	$1.16	$0.48	$0.73	$2.50	$1.28	$3.13	$2.12
1915	30.00	18.73	1.32	0.43	0.61	2.54	1.26	3.03	2.08
1913	28.55	17.82	1.42	0.42	0.58	2.34	1.28	2.81	1.88
1911	28.07	17.37	1.46	0.42	0.56	2.35	1.30	2.98	1.63
1909	26.42	16.14	1.48	0.40	0.60	2.22	1.28	2.89	1.40
1907	24.67	14.64	1.63	0.38	0.62	2.02	1.18	2.77	1.43
1905	22.79	14.01	1.34	0.33	0.50	1.80	1.08	2.60	1.14
1903	21.14	12.98	1.32	0.28	0.46	1.60	0.91	2.42	1.16

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

DIAGRAM 13.—PER CAPITA NET REVENUE RECEIPTS, BY PRINCIPAL CLASSES, OF 146 CITIES FOR SPECIFIED YEARS: 1903–1917.

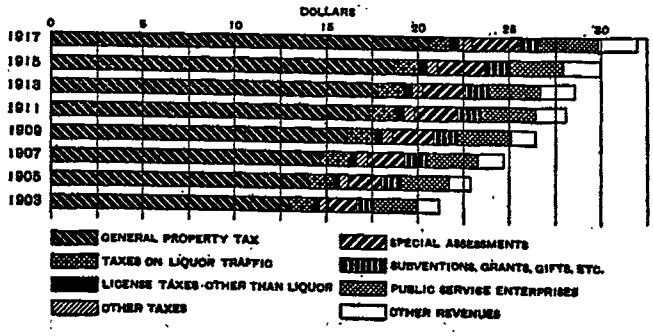


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TABLE 6.

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 1917, 69.7 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., 45.9 per cent, and Tacoma, Wash., 42.4 per cent. The former city has a very high percentage of special assessments, and the latter, of earnings of public service enterprises.

Of the municipalities having between 30,000 and 100,000 inhabitants, 7 realized less than 50 per cent of their net revenue receipts from these taxes, the one showing the smallest percentage, Bellingham, Wash., having a percentage of only 39.3 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.

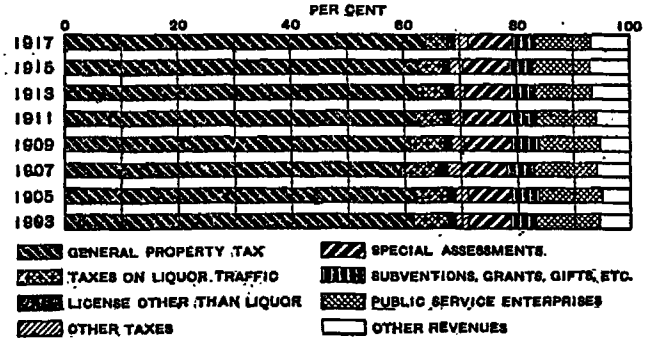
Comparative summary of the per cent distribution of net revenue receipts of 146 cities for specified years: 1903–1917.—Table XIII, which follows, gives the per cent distribution of the net revenue receipts of the 146 cities covered by the census reports for specified years from 1903 to 1917, inclusive. 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, and subventions, grants, gifts, and pension assessments have slightly smaller percentages in 1917 than in 1903, and the receipts from the general property tax, and license taxes other than on the liquor traffic, miscellaneous taxes, and special assessments, show somewhat greater percentages in the later than in the earlier years.

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 revenue.
1917	64.3	3.6	1.5	2.3	7.8	4.0	9.9	6.6
1915	62.4	4.4	1.4	2.0	8.5	4.2	10.0	6.9
1913	62.4	5.0	1.5	2.0	8.2	4.5	9.9	6.6
1911	61.9	5.2	1.5	2.0	8.4	4.6	10.6	5.8
1909	61.0	5.9	1.5	2.3	8.4	4.9	10.9	5.3
1907	59.4	6.6	1.5	2.5	8.2	4.8	11.2	5.8
1905	61.5	5.9	1.5	2.2	7.9	4.7	11.4	5.0
1903	61.4	6.3	1.3	2.2	7.6	4.3	11.5	5.5

The proportion of all 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: 1903–1917.



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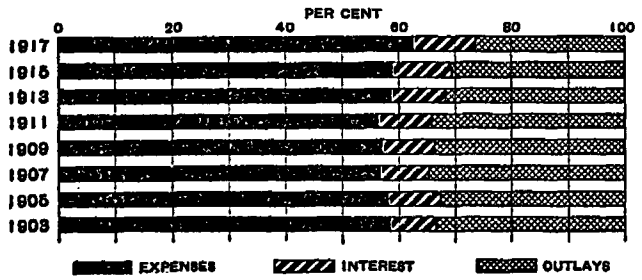
Comparative summary of the per cent distribution of net governmental cost payments of 146 cities for specified years: 1903–1917.—Table XIV, which follows, gives the per cent distribution of the net governmental cost payments for the 146 cities given in Table IX for specified years from 1903 to 1917, inclusive. The table discloses, for 1917 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.
1917	62.9	11.0	26.1
1915	58.9	10.4	30.7
1913	58.6	9.7	31.7
1911	56.3	9.5	34.2
1909	57.0	9.4	33.6
1907	56.9	8.5	34.6
1905	58.2	9.2	32.5
1903	58.4	8.3	33.3

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

DIAGRAM 15.—PER CENT DISTRIBUTION OF NET GOVERNMENTAL COST PAYMENTS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1917.



Per cent relation of revenue receipts to governmental cost payments.—Of the total revenue receipts of the 219 cities covered by this report, 63.9 per cent was required for meeting expenses, 13.2 per cent for meeting interest, and the balance 22.9 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—	
		Expenses.	Interest.		Expenses.	Interest.
I	Philadelphia, Pa.	77.4	11.2	Detroit, Mich.	53.9	4.9
II	New Orleans, La.	69.5	21.1	Washington, D. C. Kansas City, Mo.	62.2 58.8	1.4 4.8
III	Memphis, Tenn.	72.1	19.9	Salt Lake City, Utah.	49.9	11.1
IV	Yonkers, N. Y.	77.7	18.5	Sioux City, Iowa.	50.3	4.9
V	Columbia, S. C.	75.7	21.5	Charleston, W. Va.	40.9	8.7

The last column of Table 6 shows for the several cities the percentages of governmental cost payments represented by their revenue receipts. For 91 of the 219 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 accompanying text, beginning on page 113.

Receipts from special property taxes.—Of the 219 cities covered by this report, 94 reported receipts from special property taxes amounting to $14,739,512. Of the total amount reported, the 24 cities of Massachusetts reported $5,975,630, or 40.5 per cent, and the 18 cities of New York reported $5,527,279, or 37.5 per cent. The amounts received from the different classes of special property taxes are shown in Table XV, which follows.

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City number.	Table XV — CITY.	Bank stock.	SPECIAL PROPERTY TAXES. Savings bank deposits.	Mortgage.	Inheritance.	All other.
	Grand total	$5,632,580	$288,101	$1,310,522	$152,874	$7,355,435
	Group I	4,103,221	176,757	990,363	24,248	3,101,455
	Group II	541,575		140,384	92,101	385,358
	Group III	484,766		76,845	16,149	2,547,132
	Group IV	211,681	107,604	73,974	15,932	542,998
	Group V	291,337	3,740	28,956	4,444	778,492
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.					
1	New York, N. Y.	$3,675,800		$910,390		
4	St. Louis, Mo.					$723,456
5	Boston, Mass.	304,756				2,361,784
6	Cleveland, Ohio				$24,248	
7	Detroit, Mich.			79,973		16,215
8	Baltimore, Md.	122,665	$176,757			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.					
11	Buffalo N. Y.	$334,779		$88,629		
13	Milwaukee, Wis.				$12,350	$385,358
14	Cincinnati, Ohio				55,592	
15	Newark, N. J.	142,434				
18	Minneapolis, Minn.			51,755	24,159	
20	Jersey City, N. J.	64,312				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.					
25	Rochester, N. Y.	$70,968		$47,673		
26	Providence, R. I.	396				
27	St. Paul, Minn.			16,610		
29	Columbus, Ohio				$5,328	
31	Toledo, Ohio				7,268	
35	Worcester, Mass.	24,100				$357,762
37	Syracuse, N. Y.	43,433		12,562		
39	New Haven, Conn.	80,404				816
42	Paterson, N. J.	13,434				
44	Fall River, Mass.	31,653				168,659
45	Dayton, Ohio				2,059	
48	Bridgeport, Conn.	23,175				
49	New Bedford, Mass.	40,818				310,522
52	Cambridge, Mass.	15,831				255,146
53	Lowell, Mass.	15,821				132,718
56	Trenton, N. J.	15,418				
57	Hartford, Conn.	2,291				734,066
59	Youngstown, Ohio				1,494	
61	Camden, N. J.	14,590				
62	Albany, N. Y.	60,711				
63	Springfield, Mass.	15,544				217,314
64	Lynn, Mass.	13,677				119,129
66	Lawrence, Mass.	2,502				251,000
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.					
67	Yonkers, N. Y.	$6,476		$30,212		
68	Schenectady, N. Y.	6,518		8,557		
71	Wilmington, Del.					$967
72	Duluth, Minn.			5,323		10,010
73	Akron, Ohio				$4,547	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Con.					
75	Elizabeth, N. J.	$6,608				
76	Utica, N. Y.	43,764		$15,563		
77	Somerville, Mass.	5,511				$74,768
78	Waterbury, Conn.	13,036				
80	Manchester, N. H.		$107,604			55,641
81	Troy, N. Y.	32,758		8,891		
82	Hoboken, N. J.	11,871				
89	Passaic, N. J.	5,847				
93	Bayonne, N. J.	2,693				
97	Brockton, Mass.	11,119				191,261
101	Holyoke, Mass.	16,938				134,487
105	Canton, Ohio				$10,185	
112	Atlantic City, N. J.	17,715				
121	New Britain, Conn.	[1] 11,805				
123	Binghamton, N. Y.	12,255		5,428		
125	Springfield, Ohio				1,200	
126	Malden, Mass.	6,767				75,864
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.					
132	Salem, Mass.	$8,617				$81,354
133	Haverhill, Mass.	17,776				63,123
138	Racine, Wis.					39,397
140	Chelsea, Mass.	2,993				43,899
141	Superior, Wis.					64,991
144	Woonsocket, R. I.	39				
145	Newton, Mass.	71,309				52,068
149	Roanoke, Va.				$101	
150	West Hoboken, N. J.	8,107				
151	East Orange, N. J.	3,134				
154	Fitchburg, Mass.	5,118				72,072
156	Perth Amboy, N. J.	1,840				
160	Hamilton, Ohio				859	
165	Everett, Mass.	172				54,622
167	Pittsfield, Mass.	13,383				39,428
169	Quincy, Mass.	2,269				36,388
170	Elmira, N. Y.	11,074		$3,799		
172	New Rochelle, N. Y.	3,344		4,948		
173	Auburn, N. Y.	7,674		1,407		
175	Niagara Falls, N. Y.	7,737		7,761		
176	Mount Vernon, N. Y.	2,850		4,466		
177	Amsterdam, N. Y.	12,614		1,452		
178	Lorain, Ohio				546	
180	Jamestown, N. Y.	18,195	$3,740			
181	Taunton, Mass.	19,914				65,938
182	Oshkosh, Wis.					5,750
186	Lima, Ohio				2,196	
197	Orange, N. J.	3,055				
201	Brookline, Mass.	45,825				83,885
203	Kenosha, Wis.					14,107
205	La Crosse, Wis.					4,058
211	Stamford, Conn.	[2] 6,852				
212	Zanesville, Ohio				742	
213	Madison, Wis.					19,079
214	Waltham, Mass.	3,693				38,333
217	Poughkeepsie, N. Y.	15,728		5,123		
218	Newport, R. I.	25				

[1] Includes insurance stock. [2] Includes stock of corporations other than banks.

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

CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
St. Louis, Mo. (4)	$723,456
Merchants and manufacturers	694,459
Dramshop	28,850
Steamboat	147
Boston, Mass. (5)	2,361,784
Corporation	2,113,277
Street railway	248,507
Detroit, Mich. (7)	16,215
Bonds	10,547
Tonnage	5,668
Milwaukee, Wis. (13)	385,358
Street railway	385,109
Tonnage	249
Worcester, Mass. (35):	
Corporation	357,762
New Haven, Conn. (39):	
Shellfish commission	816
Fall River, Mass. (44)	168,659
Corporation	157,829
Street railway	10,830
New Bedford, Mass. (49)	310,522
Corporation	293,581
Street railway	16,928
Ships in foreign trade	13
Cambridge, Mass. (52)	255,146
Corporation	211,592
Street railway	43,554
Lowell, Mass. (53)	$132,718
Corporation	125,085
Street railway	7,633
Hartford, Conn. (57):	
Corporation	734,066
Springfield, Mass. (63):	
Corporation	217,314
Lynn, Mass. (64)	119,129
Corporation	111,522
Street railway	7,607
Lawrence, Mass. (66)	251,000
Corporation	247,474
Street railway	3,526
Wilmington, Del. (71):	
Horse and mule tax	967
Duluth, Minn. (72):	
Tonnage	10,010
Somerville, Mass. (77)	74,768
Corporation	47,823
Street railway	26,945
Manchester, N. H. (80)	55,641
Railroad	50,582
Insurance company	5,059
Brockton, Mass. (97)	191,261
Corporation	184,569
Street railway	6,692
Holyoke, Mass. (101)	$134,487
Corporation	132,173
Street railway	2,314
Malden, Mass. (126)	75,864
Corporation	59,743
Street railway	16,121
Salem, Mass. (132)	81,354
Corporation	77,395
Street railway	3,959
Haverhill, Mass. (133)	63,123
Corporation	57,476
Street railway	5,647
Racine, Wis. (138)	39,397
Street railway	21,504
Gas and electric company	17,893
Chelsea, Mass. (140)	43,899
Corporation	39,301
Street railway	4,598
Superior, Wis. (141):	
Street railway	64,991
Newton, Mass. (145)	52,068
Corporation	48,549
Street railway	3,519
Fitchburg, Mass. (154)	72,072
Corporation	70,303
Street railway	1,769
Everett, Mass. (165)	$54,622
Corporation	43,375
Street railway	11,247
Pittsfield, Mass. (167)	39,428
Corporation	38,445
Street railway	983
Quincy, Mass. (169)	36,388
Corporation	31,835
Street railway	4,553
Taunton, Mass. (181)	65,938
Corporation	60,168
Street railway	5,770
Oshkosh, Wis. (182):	
Street railway	5,750
Brookline, Mass. (201)	83,885
Corporation	68,638
Street railway	15,247
Kenosha, Wis. (203):	
Electric light and gas company	14,107
La Crosse, Wis. (205):	
Street railway	4,058
Madison, Wis. (213):	
Street railway	19,079
Waltham, Mass. (214)	38,333
Corporation	37,838
Street railway	495

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

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

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

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

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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 1917 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 1 per cent of the value of the shares of stock.

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

Ohio.—The law of May 5, 1913, provides for a collateral inheritance tax of 5 per cent on all amounts in excess of $500. Fifty per cent of this tax is for the use of the state and 50 per cent is paid to the city, village, or township in which it originates. Receipts from this source are shown in Table 7 for all of the Ohio cities.

Rhode Island.—Special property taxes were shown in three cities of this state, Providence, Woonsocket, and Newport, and represent the amount collected by the state treasurer from nonresident shareholders of national bank stock and by him apportioned to the cities. If taxes of this character were received by Pawtucket, they were not 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 $1,998,033 were reported for 1917 by 94 of the 219 cities, located in 23 states. Of this amount the 24 cities in Massachusetts reported $908,209, or 45.5 per cent; 13 cities in New Jersey, $128,686, or 6.4 per cent; 5 cities in Indiana, $60,716, or 3.0 per cent; 5 cities in Connecticut, $197,488, or 9.9 per cent; 5 cities in Virginia, $35,983, or 1.8 per cent; and 4 cities in Rhode Island, $47,305, or 2.4 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 1917, 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.

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City number.	Table XVI CITY.	Telephone companies.	Electric light companies.	Street railway companies and banks.	Insurance companies.	Incomes.	All other.
	Grand total	$178,630	$88,968	$2,199,595	$1,217,118	$1,128,507	$1,722,016
	Group I			1,839,205	581,859		864,027
	Group II	148,025	88,125	356,817	296,528	849,360	557,585
	Group III				116,742		185,842
	Group IV				110,486	481	92,963
	Group V	30,605	843	3,573	111,503	278,666	21,599
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.						
1	New York, N. Y.				$359,179		
2	Chicago, Ill.				222,680		
4	St. Louis, Mo.			$1,839,205			$630,837
10	Los Angeles, Cal.						233,190
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.						
11	Buffalo, N. Y.				$40,920		
12	San Francisco, Cal.						$267,907
13	Milwaukee, Wis.	$70,064			42,357	$849,360	
15	Newark, N. J.				31,126		4,616
17	Washington, D. C.	77,961	$88,125	$355,595	124,568		270,705
18	Minneapolis, Minn.			1,222	38,003		14,344
20	Jersey City, N. J.				19,554		13
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.						
25	Rochester, N. Y.				$14,804		
26	Providence, R. I.						$78
27	St. Paul, Minn.				20,714		143,324
30	Oakland, Cal.						37,889
32	Atlanta, Ga.				39,459		
33	Birmingham, Ala.				6,398		
37	Syracuse, N. Y.				9,917		
42	Paterson, N. J.				8,210		3,694
46	Dallas, Tex.						186
56	Trenton, N. J.				6,476		
61	Camden, N. J.				4,226		671
62	Albany, N. Y.				6,538		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.						
67	Yonkers, N. Y.				$4,574		
68	Schenectady, N. Y.				4,032		
69	Kansas City, Kans.				6,706		
70	Oklahoma City, Okla.				3,154		
72	Duluth, Minn.				11,814		
74	Norfolk, Va.					$481	
75	Elizabeth, N. J.				4,926		$214
76	Utica, N. Y.				4,868		
81	Troy, N. Y.				5,033		
82	Hoboken, N. J.				6,716		1,210
88	East St. Louis, Ill.				4,143		
89	Passaic, N. J.				3,820		
91	Peoria, Ill.				7,686		
92	Wichita, Kans.				4,351		

City number.	Table XVI—Con. CITY	Telephone companies.	Electric light companies.	Street railway companies and banks.	Insurance companies.	Incomes.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—continued.						
93	Bayonne, N. J.				$2,958		$276
98	Sacramento, Cal.						6,421
102	Portland, Me.						70,205
104	Springfield, Ill.				4,196		
106	Charleston, S. C.				2,259		
108	Pawtucket, R. I.						5
109	Berkeley, Cal.						4,069
112	Atlantic City, N. J.				9,768		
118	Rockford, Ill.				3,658		
122	San Diego, Cal.						10,563
123	Binghamton, N. Y.				2,615		
128	Augusta, Ga.				13,209		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.						
131	Topeka, Kans.				$3,905		
134	Pasadena, Cal.						$2,730
138	Racine, Wis.	$5,672			3,709	$71,210	
139	Lincoln, Nebr.	3,708	$843	$3,573			2,052
141	Superior, Wis.	3,814			6,220	18,685	13,514
142	Macon, Ga.				11,381		809
143	Muskogee, Okla.				1,325		
144	Woonsocket, R. I.						1
147	Butte, Mont.				4,136		
148	Wheeling, W. Va.				17,117		
150	West Hoboken, N. J.				1,840		
151	East Orange, N. J.				1,680		78
156	Perth Amboy, N. J.				2,573		
161	Charlotte, N. C.				1,144		
162	Decatur, Ill.				2,643		
166	San Jose, Cal.						1,210
170	Elmira, N. Y.				2,516		
171	Joliet, Ill.				2,460		
172	New Rochelle, N. Y.				1,769		39
173	Auburn, N. Y.				2,018		
175	Niagara Falls, N. Y.				4,109		
176	Mount Vernon, N. Y.				1,528		
177	Amsterdam, N. Y.				2,053		
179	Quincy, Ill.				2,441		
180	Jamestown, N. Y.				3,040		
182	Oshkosh, Wis.	4,126			3,366	20,696	
184	Fresno, Cal.				2,245		
188	Stockton, Cal.						1,150
191	Columbia, S. C.				1,755		
193	Aurora, Ill.				2,344		
197	Orange, N. J.				1,454		11
202	Danville, Ill.				2,259		
203	Kenosha, Wis.	3,317			1,538	98,844	
205	La Crosse, Wis.	2,769			2,532	32,523	
207	Tulsa, Okla.				6,593		
208	Winston-Salem, N. C.				849		
213	Madison, Wis.	7,199			4,009	36,708	
217	Poughkeepsie, N. Y.				1,858		
218	Newport, R. I.						5
219	Wilmington, N. C.				1,094		

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.
St. Louis, Mo. (4)	$630,837
Merchants	340,119
Manufacturers	290,718
Los Angeles, Cal. (10):	
Operative property	233,190
San Francisco, Cal. (12):	
Operative property	267,907
Newark, N. J. (15):	
Jitneys	4,616
Washington, D. C. (17)	270,705
Trust companies	154,107
Gas company	91,184
Building and loan associations	24,469
Market company	495
Bridge and dock company	450
Minneapolis, Minn. (18):	
Grain	14,344
Jersey City, N. J. (20):	
Jitneys	13
Providence, R. I. (26):	
Auctioneers	$78
St. Paul, Minn. (27)	143,324
Public service corporations	137,868
Trust companies	5,456
Oakland, Cal. (30):	
Public service corporations	37,889
Paterson, N. J. (42):	
Jitneys	3,694
Dallas, Tex. (46):	
Detective agency	186
Camden, N. J. (61):	
Jitneys	671
Elizabeth, N. J. (75):	
Jitneys	214
Hoboken, N. J. (82):	
Jitneys	1,210
Bayonne, N. J. (93):	
Motor buses	276
Sacramento, Cal. (98):	
Public service corporations	$6,421
Portland, Me. (102):	
Railroad and telegraph companies	70,205
Pawtucket, R. I. (108):	
Auctioneers	5
Berkley, Cal. (109):	
Public service corporations	4,069
San Diego, Cal. (122):	
Public service corporations	10,563
Pasadena, Cal. (134):	
Public service corporations	2,730
Lincoln, Nebr. (139):	
Express companies	2,052
Superior, Wis. (141):	
Grain	13,514
Macon, Ga. (142):	
Gasoline	$809
Woonsocket, R. I. (144):	
Auctioneer	1
East Orange, N. J. (151):	
Motor buses	78
San Jose, Cal. (166):	
Public service corporations	1,210
New Rochelle, N. Y. (172):	
Auto bus company	39
Stockton, Cal. (188):	
Public service corporations	1,150
Orange, N. J. (197):	
Auto buses	11
Newport, R. I. (218):	
Auctioneers	5

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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.

For details pertaining to the kind of business licensed and the license rate in cities of over 30,000 inhabitants, the reader is referred to a publication entitled "Specified Sources of Municipal Revenue: 1917," recently issued by the Bureau of the Census.

Receipts from license taxes on dogs.—Of the 219 cities covered by this report, 177 reported receipts from taxes on dogs. Some of the cities not reporting receipts from the 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.	Table XVII — City.	General licenses.			Permits.							
		Horse-drawn vehicle.	Automobile and motorcycle.	All other.	Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	Grand total	$639,063	$1,707,902	$39,566	$292,205	$1,076,732	$682,162	$359,567	$133,911	$6,265	$4,510	$122,421
	Group I	370,380	1,232,654	13,332	173,971	988,090	340,961	168,424	24,216	2,264	1,588	45,844
	Group II	138,929	248,520	12,609	53,709	18,929	100,128	35,864	19,062		210	49,948
	Group III	79,218	101,655	3,388	35,705	31,866	107,607	54,299	37,454	1,482	853	13,810
	Group IV	28,254	67,225	5,410	17,689	24,243	86,810	56,718	30,662	1,975	1,354	9,070
	Group V	22,282	57,848	4,827	11,131	13,604	46,656	44,262	22,517	544	475	3,749
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.											
1	New York, N. Y.		$152,828	$10,585	$68,518	$949,546		$70,742				$7,935
2	Chicago, Ill.	$280,963	705,063	152	47,521		$118,827	47,874	$91	$2,264		23,482
3	Philadelphia, Pa.				20,038		77,657	19,377			$630	8,129
4	St. Louis, Mo.	55,466	100,507	1,382	7,921		32,298		300			58
5	Boston, Mass.				10,251	27,431	49,207	3,474				5,908
6	Cleveland, Ohio				4,680		28,449	18,688				
7	Detroit, Mich.				6,094	536						
8	Baltimore, Md.		85,858				2,200					
9	Pittsburgh, Pa.	[1] 33,951		990							262	
10	Los Angeles, Cal.		188,398	303	8,948	10,577	32,323	8,269	23,825		696	332
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.											
11	Buffalo, N. Y.	$7,881			$6,404	$7,929						$447
12	San Francisco, Cal.		$111,838	$183	12,710		$25,457					287
13	Milwaukee, Wis.		53,191		2,067	4,429		$9,256				
14	Cincinnati, Ohio	45,938			2,674		18,418					603
15	Newark, N. J.		487		4,980		17,302	7,390				3,024
16	New Orleans, La.		27,076		5,050	150	6,538				$210	411
17	Washington, D. C.		55,928				15,212	2,584	$2,795			383
18	Minneapolis, Minn.				10,075		703					
19	Seattle, Wash.			11,931	6,060							38,160
20	Jersey City, N. J.			495	3,689	6,421	8,163	5,443				2,043
21	Kansas City, Mo.	[1] 85,110					8,335	11,191	16,267			4,590
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.											
22	Portland, Oreg.						$11,568	$1,949				$1,202
23	Indianapolis, Ind.	[1] $40,225				$2,821	14,003	2,837				11
24	Denver, Colo.		$25,424		$6,005	977		2,294	$6			224
25	Rochester, N. Y.		47		3,042							
26	Providence, R. I.			$70	2,357	8		1,105				56
27	St. Paul, Minn.			6								
28	Louisville, Ky.	18,093	25,975									
29	Columbus, Ohio	14,756					7,415	5,533		$40		196
30	Oakland, Cal.			90			7,928	1,035	8,192	390	$20	69
31	Toledo, Ohio					1,048		6,242		645		

[1] All vehicles.

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City number.	Table XVII—Continued.. CITY.	GENERAL LICENSES. Horse-drawn vehicle.	Automobile and motorcycle.	All other.	PERMITS. Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.											
33	Birmingham, Ala.		$15,941			$3,723	$7,483	$1,907	$4,436			$15
34	Omaha, Nebr.							5,894				
35	Worcester, Mass.				$2,042							
36	Richmond, Va.											80
37	Syracuse, N. Y.				1,607		3,483					
38	Spokane, Wash.											35
39	New Haven, Conn.				2,122		5,817	932		$197	$12	2,961
40	Memphis, Tenn.		16,427				3,430					
41	Scranton, Pa.					1,783	2,340					
42	Paterson, N. J.				1,539		4,126	3,465				1,004
43	Grand Rapids, Mich.		1,275			2,231	3,806		3,686			748
44	Fall River, Mass.				1,271							24
45	Dayton, Ohio	$6,144				7,800	4,096	21	281			2,280
47	San Antonio, Tex.		11,317				2,916	4,506	4,063			
48	Bridgeport, Conn.			$2,640	2,188	1,470	6,644					28
49	New Bedford, Mass.				1,334							
50	Salt Lake City, Utah					2,394	5,274	9,568	3,100			999
51	Nashville, Tenn.						4,941	2,552				753
52	Cambridge, Mass.				1,544		4,377					
53	Lowell, Mass.				1,255							
55	Houston, Tex.					743		206	4,440			60
56	Trenton, N. J.				1,222	959	1,597					25
57	Hartford, Conn.			3	1,825						194	2
58	Reading, Pa.						1,121					2,342
59	Youngstown, Ohio			579			1,572			80	109	65
60	Fort Worth, Tex.		5,249			168						36
61	Camden, N. J.				1,308	5,180	2,229	33			548	556
62	Albany, N. Y.				1,163							
63	Springfield, Mass.				1,282	561						
64	Lynn, Mass.				1,298							
65	Des Moines, Iowa						1,441	4,220	9,250	160		39
66	Lawrence, Mass.				1,301					20		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.											
67	Yonkers, N. Y.				$948	$3,115		$1,550				$316
68	Schenectady, N. Y.				917		$1,071					
69	Kansas City, Kans.					2,077	1,209	1,421	$2,754			108
70	Oklahoma City, Okla.		$11,746	$2,306		2,338	2,789					
71	Wilmington, Del.						4,029					
72	Duluth, Minn.	$4,134	20,551				6,990	2,550				
73	Akron, Ohio						9,681	7,326	6,896			9
74	Norfolk, Va.		13,658								$948	28
75	Elizabeth, N. J.				940							
76	Utica, N. Y.				1,087							
77	Somerville, Mass.				1,044							359
78	Waterbury, Conn.				1,192	1,744						
79	St. Joseph, Mo.	10,490				1,070	885	1,419	1,289			
80	Manchester, N. H.				749			2,570				
81	Troy, N. Y.				671							
82	Hoboken, N. J.				2,683	1,070	1,442	75			224	104
83	Wilkes-Barre, Pa.						1,584	2,168	238			
84	Fort Wayne, Ind.						1,732	1,808				
85	Jacksonville, Fla.		13,690									
86	Evansville, Ind.	7,097					1,066	620				
87	Erie, Pa.						3,598	425		$93		439
88	East St. Louis, Ill.					2,593	1,853	1,505				
89	Passaic, N. J.				1,175	1,118	2,070	2,897	1,684			299
90	Harrisburg, Pa.						1,001					58
91	Peoria, Ill.						2,805	1,601	393	102		
92	Wichita, Kans.						646	2,281	1,239	175		1,460
93	Bayonne, N. J.				834	2,234	2,774	1,405				1,165
94	South Bend, Ind.					2,087	2,118		870	350		61
95	Savannah, Ga.											1,280
96	Johnstown, Pa.						655	56				6
97	Brockton, Mass.				716							
98	Sacramento, Cal.						1,397		1,378			
99	El Paso, Tex.			1,525			5,083	8,541	4,375			973
100	Terre Haute, Ind.						866	3,488	484	200		
101	Holyoke, Mass.				668							
102	Portland, Me.				714							
103	Allentown, Pa.						1,076				174	
104	Springfield, Ill.					474	1,854	1,392		48		20
105	Canton, Ohio					2,001	673	3,311				
106	Charleston, S. C.			1,237								
108	Pawtucket, R. I.				663							
109	Berkeley, Cal.						2,395	805		70		
110	Altoona, Pa.						1,509	1,798	1,294			
111	Mobile, Ala.		5,364	324								
112	Atlantic City, N. J.				694		2,670					53

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City number	Table XVII—Continued. CITY.	GENERAL LICENSES. Horse-drawn vehicle.	Automobile and motor-cycle.	All other.	PERMITS. Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving.	Burial and disinterment.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.											
113	Sioux City, Iowa					$1,560	$3,251			$325		
114	Little Rock, Ark	$1,960	$53			637	776					$405
115	Covington, Ky	4,564					1,214	$170				
116	Saginaw, Mich							95	$693			
117	Flint, Mich						5,822			262		
119	Tampa, Fla		2,133							85		
120	Pueblo, Colo						296	1,462	1,425			222
121	New Britain, Conn				$622		1,269				$8	17
122	San Diego, Cal			$18			2,293	2,075	5,650	265		1,349
123	Binghamton, N. Y				782							
124	York, Pa						[1] 2,811	1,579				279
125	Springfield, Ohio					125	135	325				
126	Malden, Mass				500							
127	Lancaster, Pa						822					
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.											
129	Kalamazoo, Mich			$187								
131	Topeka, Kans					$2,488	$577	$20				
132	Salem, Mass				$442							
133	Haverhill, Mass				622			148				
134	Pasadena, Cal					1,143	1,789	1,793	$661	$131		$240
135	Bay City, Mich						148		7			10
136	McKeesport, Pa							125				140
137	Huntington, W. Va		$726				1,954	688				
139	Lincoln, Nebr						1,041	367		44		
140	Chelsea, Mass				611							235
141	Superior, Wis						391					
142	Macon, Ga						1,264					
143	Muskogee, Okla		3,741									20
144	Woonsocket, R. I				503							
145	Newton, Mass				451							30
146	Montgomery, Ala		4,761				936					
147	Butte, Mont					790	2,734	2,575	1,996			
148	Wheeling, W. Va	$2,387	10,087									
149	Roanoke, Va		2,742									34
150	West Hoboken, N. J				456		508	449			$33	67
151	East Orange, N. J				320	342		4,614				92
153	Galveston, Tex	7,091	6,767				946			35		
154	Fitchburg, Mass				480							
155	Chester, Pa					4,157	2,685	2,168				
156	Perth Amboy, N. J							1,171				
157	New Castle, Pa					1,045						
158	Lexington, Ky							[2] 409				
159	Springfield, Mo	76	9,601				182	1,609	2,004			
160	Hamilton, Ohio	4				320	758	105				
161	Charlotte, N. C		1,270									
162	Decatur, Ill						1,525					
164	Portsmouth, Va										422	
165	Everett, Mass				466		244					
166	San Jose, Cal						1,287	609		38		
167	Pittsfield, Mass				390							
168	Knoxville, Tenn						888	1,109	582			41
169	Quincy, Mass				482		1,861		817			
170	Elmira, N. Y			1,103	597							
171	Joliet, Ill							1,814	563			
172	New Rochelle, N. Y				279	290		500				
173	Auburn, N. Y			12	524							
174	Cedar Rapids, Iowa						1,808	587	3,347	181	20	
175	Niagara Falls, N. Y			435	653							
176	Mount Vernon, N. Y				263							
177	Amsterdam, N. Y				373		324					
178	Lorain, Ohio					18	93	213	177			73
179	Quincy, Ill							1,516	454			
180	Jamestown, N. Y				573							
181	Taunton, Mass				386							
182	Oshkosh, Wis							137				
184	Fresno, Cal						2,093					
185	Everett, Wash						387	198				
186	Lima, Ohio						198	770				
187	Jackson, Mich								10			
188	Stockton, Cal						820					
189	Shreveport, La				164		1,237	1,479				422
190	Austin, Tex		200									206
191	Columbia, S. C		1,593	84					470			
192	Boise, Idaho						407	307	436			27
193	Aurora, Ill									30		
194	Williamsport, Pa					164						
195	Waco, Tex						923	22	442			
196	Joplin, Mo	10,098		4			1,234	298				
197	Orange, N. J				275	106	2,181	680				124
198	Lynchburg, Va		4,214									

[1] Does not agree with amount on Table 7, because of refund of departmental permit.

[2] Includes receipts from permits for sidewalks and street excavations.

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City number.	Table XVII—Continued. CITY.	GENERAL LICENSES. Horse-drawn vehicle.	Automobile and motorcycle.	All other.	PERMITS. Marriage.	Street excavation.	Building.	Sewer connection and plumbing.	Electrical wiring.	House moving	Burial and disinterment.	All other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.											
200	Colorado Springs, Colo.						$432	$4		$60		
201	Brookline, Mass.				$464							
202	Danville, Ill.						1,200	578				
203	Kenosha, Wis.							664				$537
204	Newport, Ky.	$2,626					544	106				408
205	LaCrosse, Wis.							617	$679			30
206	Council Bluffs, Iowa					$208	68	45				
207	Tulsa, Okla.		$7,474				6,368	8,493	8,237			383
208	Winston-Salem, N. C.			$2,126		589						
209	Ogden, Utah					760	427	520	136			143
210	Norristown, Pa.					225	570	679				192
211	Stamford, Conn.				419	740						
212	Zanesville, Ohio						143	999				
213	Madison, Wis.						1,633	1,067	1,499	25		
214	Waltham, Mass.				348							
215	Easton, Pa.						561					25
216	Charleston, W. Va.		4,672			199	1,287	4,010				
217	Poughkeepsie, N. Y.				326							
218	Newport, R. I.				264							
219	Wilmington, N. C.			876								270

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.; Mobile, Ala.; Kalamazoo, Mich.; Elmira and Auburn, N. Y.; and Columbia, S. C.; from so-called permits to carry dangerous weapons in New York and Niagara Falls, N. Y.; Chicago, Ill.; Los Angeles, San Francisco, Oakland, and San Diego, Cal.; Providence R. I.; St. Paul, Minn.; Bridgeport, Conn.; and Youngstown, Ohio; from chauffeurs' license in Oklahoma City, Okla.; El Paso, Tex.; Charleston, S. C.; Winston-Salem and Wilmington, N. C.; from hunting and fishing license in Seattle, Wash.; from license issued to social club in Hartford, Conn.; from bicycle license, $950, and hunting license, $40, in Pittsburgh, Pa.; and from license to carry concealed weapons, $390, and garage license, $105, in Jersey City, N. J.

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 219 cities, 198 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.
New York, N. Y. (1):	
Masquerade ball	$7,935
Chicago, Ill. (2)	23,482
Steam boiler	11,320
Dock and dredge	8,788
Auction	2,000
Manure vault	764
Fireworks	510
Automatic sprinkler	100
Philadelphia, Pa. (3)	8,129
Cleaning wells	5,691
Elevator	2,340
Keeping animals	98
St. Louis, Mo. (4):	
Slaughterhouse	58
Boston, Mass. (5)	5,908
Explosives	3,633
Poultry	2,258
Stable	11
Transporting manure	6
Los Angeles, Cal. (10)	332
Boiler	307
Stable	25
Buffalo, N. Y. (11)	447
Sidewalk	391
Billboards	56
San Francisco, Cal. (12):	
Billboards	287
Cincinnati, Ohio (14):	
Billboards	603
Newark, N. J. (15):	
Animal, poultry, and bird store	$3,024
New Orleans, La. (16):	
Closets	411
Washington, D. C. (17):	
Railway parking	383
Seattle, Wash. (19):	
Liquor	38,160
Jersey City, N. J. (20)	2,043
Poultry	1,483
Vault cleaning	560
Kansas City, Mo. (21):	
Gas	4,590
Portland, Oreg. (22)	1,202
Sidewalk	1,130
Driveway	55
Billboard	15
Grading	2
Indianapolis, Ind. (23):	
Tree trimming and vault cleaning	11
Denver, Colo. (24)	224
Sidewalk	214
Powder	10
Providence, R. I. (26):	
Animal	56
Columbus, Ohio (29):	
Dance hall	196
Oakland, Cal. (30):	
Tree trimming	69
Birmingham, Ala. (33):	
Blasting	$15
Richmond, Va. (36):	
Keeping goats	80
Spokane, Wash. (38):	
Blasting	35
New Haven, Conn. (39)	2,961
Water	2,800
Night soil	20
Not specified	141
Paterson, N. J. (42)	1,004
Keeping animals	947
Gasoline	45
Scavenger	12
Grand Rapids, Mich. (43):	
Sidewalk	748
Fall River, Mass. (44)	24
Stable	19
Animal	5
Dayton, Ohio (45)	2,280
Vault	804
Driveway	424
Road roller	251
Pole	218
Fire hydrant	141
House numbering	91
Steam service	75
Miscellaneous	276
Bridgeport, Conn. (48)	28
Gasoline	27
Dynamite	1
Salt Lake City, Utah (50)	$999
Sidewalk	466
House numbering	347
Boiler and smoke	186
Nashville, Tenn. (51)	753
Smoke	398
Elevator	178
Boiler	118
Furnace	59
Houston, Tex. (55):	
Use of streets for unloading circus	60
Trenton, N. J. (56):	
Slaughtering fowls	25
Hartford, Conn. (57):	
Dynamite	2
Reading, Pa. (58)	2,342
Sidewalk	1,174
Cesspool	945
Billboard	223
Youngstown, Ohio (59)	65
Elevator	64
Hauling explosives	1
Fort Worth, Tex. (60)	36
Changing jitney route	22
Cement mixing in street	14
Camden, N. J. (61)	556
Cement	474
Cesspool	69
Repairing wharves	13

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City, city number, and source of revenue.	Amount.
Des Moines, Iowa (65):	
Smoke consumer	$39
Yonkers, N. Y. (67):	
Dance	316
Kansas City, Kans. (69):	
Furnace	168
Akron, Ohio (73):	
Sanitary vault	9
Norfolk, Va. (74):	
Doctors' auto speed	28
Somerville, Mass. (77)	359
Garage	346
Engine and motor	13
Hoboken, N. J. (82)	104
Oil	80
Sorting rags	15
Cleaning cesspool	9
Erie, Pa. (87):	
Sidewalk	439
Passaic, N. J. (89)	299
Poultry	263
Special show	36
Harrisburg, Pa. (90):	
Cesspool	58
Wichita, Kans. (92)	1,460
Sidewalk	1,428
Billboard	32
Bayonne, N. J. (93)	1,165
Animal	1,048
Vault	117
South Bend, Ind. (94)	$61
Billboard	47
Cement	8
Elevator	6
Savannah, Ga. (95)	1,280
Ball	1,278
Moving furniture	2
Johnstown, Pa. (96):	
Billboard	6
El Paso, Tex. (99):	
Sidewalk and curb	973
Springfield, Ill. (104):	
Opening lawn	20
Atlantic City, N. J. (112)	53
Parade	49
Fowl	4
Little Rock, Ark. (114):	
Sidewalk	405
Pueblo, Colo. (120)	222
Sidewalk	124
Dairy	98
New Britain, Conn. (121):	
Explosives	17
San Diego, Cal. (122)	1,349
Boiler	1,226
Public dance	123
York, Pa. (124):	
Cesspool	279
Pasadena, Cal. (134)	$240
Driveway	170
Street obstruction	70
Bay City, Mich. (135):	
Dance hall	10
McKeesport, Pa. (136)	140
Cesspool	120
Night soil	20
Chelsea, Mass. (140)	235
Stable	122
Poultry	93
Pole	15
Elevator	5
Muskogee, Okla. (143):	
Sidewalk	20
Newton, Mass. (145):	
Gasoline	30
Roanoke, Va. (149):	
Electric	34
West Hoboken, N. J. (150)	67
Fat	35
Scavenger	32
East Orange, N. J. (151):	
Poultry	92
Knoxville, Tenn. (168)	41
Night soil	40
Powder	1
Lorain, Ohio (178):	
Animal	73
Shreveport, La. (189):	
Gas	422
Austin, Tex. (190):	
Burying dead animals	$206
Boise, Idaho (192):	
Sign	27
Orange, N. J. (197):	
Handbill	124
Kenosha, Wis. (203)	537
Paving	321
Sidewalk	216
Newport, Ky. (204):	
Vault	408
La Crosse, Wis. (205):	
Drain	30
Tulsa, Okla. (207):	
Sidewalk	383
Ogden, Utah (209)	143
House numbering	67
Sidewalk	47
Curb and gutter	29
Norristown, Pa. (210):	
Cesspool	192
Easton, Pa. (215):	
Blasting	25
Wilmington, N. C. (219):	
Dance	270

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 95 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 208 of the 219 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."

For details pertaining to special assessments in cities of over 30,000 inhabitants the reader is referred to a publication entitled "Specified Sources of Municipal Revenue: 1917," recently issued by the Bureau of the Census.

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.

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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 82 cities.

TABLE 8.

Receipts from subventions and grants.—The total amount received as subventions and grants from other civil divisions was $39,806,668, of which 87.4 per cent was for education. All of the cities covered by this report received subventions for education. Washington, D. C., reported a grant from the National Government of $6,313,903, which constituted 39.5 per cent of the total revenue receipts of that city for the year 1917. 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.

City number.	Table XVIII — City.	Donations and gifts for— Expenses. Pensions for— Policemen.	Firemen.	Teachers and other school employees.[1]	All other.	Outlays. Schools and libraries.	Recreation.	Charities.	All other.	Principal of public trust funds. For policemen's pension funds.	For firemen's pension funds.	For school employees' pension funds.	All other.	Pension assessments from— Policemen.	Firemen.	Teachers and other school employees.[1]
	Grand total	$79,077	$89,162	$12,277	$297,179	$219,515	$247,259	$20,577	$54,883	$267	$320	$192,979	$181,539	$714,512	$316,247	$1,607,361
	Group I	6,435	38,120	38	110,662	76,477							54,329	443,627	132,816	1,223,664
	Group II	32,643	14,654	2,244	97,373	1,929	65,930	4,500			115			144,578	81,145	152,753
	Group III	11,298	17,054	6,860	25,144	75,317	29,504	3,700	5,833	267	205	14,235	46,713	78,580	62,886	166,351
	Group IV	20,666	13,853	3,025	40,274	64,642	36,374	11,767	49,050			84,850	30,272	31,143	25,324	51,902
	Group V	8,035	5,481	110	23,726	1,150	115,451	610				93,894	50,225	16,584	14,076	12,691
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.															
1	New York, N. Y.	$1,028	$747											$289,000	$82,684	[2] $450,786
2	Chicago, Ill.		1,731	[3] $30	$7,678									135,859	31,458	[4] 340,147
3	Philadelphia, Pa.				4,137								$4,329			[5] 243,670
4	St. Louis, Mo.		18,475		136										14,767	
5	Boston, Mass.		15,821		11,053								49,500			52,018
6	Cleveland, Ohio	4,806	1,048	[6] 8	335	$2,000								4,807	3,907	[7] 39,067
7	Detroit, Mich.	601	298		4,783									13,961		24,522
8	Baltimore, Md.															20,958
9	Pittsburgh, Pa.				71,113	150										51,596
10	Los Angeles, Cal.				10,527	74,327							500			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.															
11	Buffalo, N. Y.		$100	$223	$10									$26,306	$19,532	[8] $46,833
12	San Francisco, Cal.				54		$50,930							19,818		
13	Milwaukee, Wis.	$254												16,139	16,278	30,979
14	Cincinnati, Ohio	837			18,541									8,998	3,384	27,920
15	Newark, N. J.	881	1,046		43			$4,500			$115			19,551	6,108	6,479
16	New Orleans, La.	7,072	6,845	2,021	3,781		15,000							5,069	12,663	12,462
17	Washington, D. C.	125			72,560									18,765		
18	Minneapolis, Minn.	7,695	825		2,384	$60								1,935	3,502	28,080
19	Seattle, Wash.		55			1,869								7,100	10,781	
20	Jersey City, N. J.	15,779	78											20,897	4,020	
21	Kansas City, Mo.		5,705												4,877	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.															
22	Portland, Oreg.		$140			$1,150								$1,785	$5,285	$12,810
23	Indianapolis, Ind.	$377	293	$24	$150		$6,894							5,220	4,257	10,959
24	Denver, Colo.	619	375		4,301	2,438								2,733	2,730	
25	Rochester, N. Y.	15	235		3,500									8,706	9,126	19,562
26	Providence, R. I.		50											12,858	5,141	7,469
27	St. Paul, Minn.		225	465	103	50,171							$25,169	609	1,378	8,932
28	Louisville, Ky.	10	267		554									2,726	1,919	8,053
29	Columbus, Ohio	519			2,199									2,273		15,351
30	Oakland, Cal.				60	15,000								5,312	7,082	
31	Toledo, Ohio	427		1,242	1,363				$500					1,429		14,061

[1] Except as shown in footnotes.
[2] Includes $133,671 from street-cleaning department, and $2,989 from supreme court.
[3] Municipal employees.
[4] Includes $139,768 from municipal employees.
[5] Includes $144,357 from municipal employees.
[6] Health department.
[7] Includes $171 from employees of health department.
[8] Includes $20,532 from civil service employees.

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City number.	Table XVIII—Contd. City.	Donations and gifts for— Expenses. Pensions for— Policemen.	Firemen.	Teachers and other school employees.[1]	All other.	Outlays. Schools and libraries.	Recreation.	Charities.	All other.	Principal of public trust funds. For policemen's pension funds.	For firemen's pension funds.	For school employees' pension funds.	All other.	Pension assessments from— Policemen.	Firemen.	Teachers and other school employees.[1]
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.															
32	Atlanta, Ga.				$389											
33	Birmingham, Ala.		$100			$2,561		$3,700							$1,439	
34	Omaha, Nebr.					10								$1,037		[2] $8,346
35	Worcester, Mass.												$10,000			
36	Richmond, Va.	$2,561			585									7,650		
37	Syracuse, N. Y.	1,400	551											4,583	2,195	7,333
38	Spokane, Wash.		10			355								1,935	2,561	
39	New Haven, Conn.				250	39									1,434	10,064
40	Memphis, Tenn.				1,000		$537									
41	Scranton, Pa.						823									7,871
42	Paterson, N. J.		5,390											2,028	1,939	
45	Dayton, Ohio	52	60	$4,529			15,000					$11,235				8,245
46	Dallas, Tex.		242													
48	Bridgeport, Conn.				250									5,033	4,005	
50	Salt Lake City, Utah				525		3,250		$333							7,753
51	Nashville, Tenn.													[3] 3,016		
52	Cambridge, Mass.				1,533							3,000				
53	Lowell, Mass.								5,000							
54	Tacoma, Wash.	1,025			300									1,454	1,886	
55	Houston, Tex.				3,808	3,593										
56	Trenton, N. J.	173	5,360											3,386	1,293	
57	Hartford, Conn.		1,100										11,544		2,199	
58	Reading, Pa.			600												4,907
59	Youngstown, Ohio	3,978	175													11,021
60	Fort Worth, Tex.				3,274											
61	Camden, N. J.	142	2,361											1,704	1,213	
62	Albany, N. Y.									$267	$205			2,188	4,424	3,614
64	Lynn, Mass.						3,000									
65	Des Moines, Iowa		120											825	1,380	
66	Lawrence, Mass.				1,000											
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.															
67	Yonkers, N. Y.	$169	$5		$23									$5,324	$3,090	
68	Schenectady, N. Y.	1,213	25											1,197	1,044	
69	Kansas City, Kans.					$5,315										
70	Oklahoma City, Okla.		30													
71	Wilmington, Del.	9,879		$2,064	50		$9,057							1,514		$4,705
72	Duluth, Minn.	25	50		41									1,001	513	8,604
73	Akron, Ohio	50	265		16,550									475	301	
74	Norfolk, Va.	3,029	436						$49,050					2,005	250	
75	Elizabeth, N. J.		166											1,303	861	
76	Utica, N. Y.		292											1,484	3,123	3,057
78	Waterbury, Conn.				4,762											
79	St. Joseph, Mo.		288												977	
80	Manchester, N. H.												$5,000			
81	Troy, N. Y.			700		76								1,653	720	2,562
82	Hoboken, N. J.	75	110											1,737	1,330	
83	Wilkes-Barre, Pa.			261			1,000									2,807
84	Fort Wayne, Ind.													806	830	
86	Evansville, Ind.					300	26,317							814	806	
87	Erie, Pa.				3,500							$84,850				
88	East St. Louis, Ill.		1,993													
89	Passaic, N. J.	55	1,035		900									597	530	
90	Harrisburg, Pa.															6,887
91	Peoria, Ill.	2,493	3,543											761	827	6,413
92	Wichita, Kans.					125										
93	Bayonne, N. J.	2,989	3,256											1,280	1,008	
94	South Bend, Ind.	171	120		50									510	612	
95	Savannah, Ga.				1,000	58,111										
97	Brockton, Mass.				542											
98	Sacramento, Cal.													3,274		
100	Terre Haute, Ind.	391	400											706	869	6,809
101	Holyoke, Mass.				1,813											
102	Portland, Me.												11,417			
104	Springfield, Ill.	25	6											695	656	
105	Canton, Ohio															4,056
106	Charleston, S. C.				5,785										481	
107	Chattanooga, Tenn.		10		300	415		$5,000								
108	Pawtucket, R. I.													681		
110	Altoona, Pa.															2,278
112	Atlantic City, N. J.	12	45												1,645	
113	Sioux City, Iowa		125											464	520	
114	Little Rock, Ark.				828	300										
116	Saginaw, Mich.												6,000			
117	Flint, Mich.							6,767								
118	Rockford, Ill.		60		65									334	694	
119	Tampa, Fla.				300											

[1] Except as shown in footnotes. [2] Includes $232 from library employees. [3] Includes assessments from firemen.

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City number.	Table XVIII—Contd. CITY.	DONATIONS AND GIFTS FOR— Expenses. Pensions for— Policemen.	Firemen.	Teachers and other school employees.[1]	All other.	Outlays. Schools and libraries.	Recreation.	Charities.	All other.	Principal of public trust funds. For policemen's pension funds.	For firemen's pension funds.	For school employees' pension funds.	All other.	PENSION ASSESSMENTS FROM— Policemen.	Firemen.	Teachers and other school employees.[1]
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued															
121	New Britain, Conn.		$225		$2,297											
122	San Diego, Cal.		1,085		1,320										$1,077	
123	Binghamton, N. Y.	$90	227											$1,265	1,569	
124	York, Pa.												$7,285			
125	Springfield, Ohio		56													$3,724
127	Lancaster, Pa.				148								570			
128	Augusta, Ga.													1,263	991	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.															
130	Davenport, Iowa						$9,845							$503	$566	
131	Topeka, Kans.						532									$1,611
132	Salem, Mass.				$1,102											
133	Haverhill, Mass.							$610				$5,750				
134	Pasadena, Cal.				2,045											
136	McKeesport, Pa.				25											
137	Huntington, W. Va.															
138	Racine, Wis.													347	458	
139	Lincoln, Nebr.					$1,000										
141	Superior, Wis.	$721	$126											477	615	
142	Macon, Ga.				120											
144	Woonsocket, R. I.				1,200									1,074		
145	Newton, Mass.											5,000				
147	Butte, Mont.		1,384				350									
150	West Hoboken, N. J.				74									588	325	
151	East Orange, N. J.		5											759	507	
152	Lansing, Mich.				2,025											
154	Fitchburg, Mass.				280							1,500				
155	Chester, Pa.															1,730
156	Perth Amboy, N. J.													404		
158	Lexington, Ky.				300											
159	Springfield, Mo.				1,265											
160	Hamilton, Ohio															2,547
161	Charlotte, N. C.				39											
162	Decatur, Ill.		183		1,000									279	408	
163	Dubuque, Iowa		55		987									365	509	
166	San Jose, Cal.	50												1,056		
169	Quincy, Mass.				100											
170	Elmira, N. Y.	1,494												475	423	
171	Joliet, Ill.		135											286	364	
172	New Rochelle, N. Y.	165	797											969	562	
173	Auburn, N. Y.													731	525	
174	Cedar Rapids, Iowa	1	225		200									231	359	
175	Niagara Falls, N. Y.	875												492	540	
176	Mount Vernon, N. Y.	251	18	10										1,198	547	2,650
177	Amsterdam, N. Y.	15	117											264	303	
178	Lorain, Ohio				5											
179	Quincy, Ill.				390										111	
180	Jamestown, N. Y.	1,545										100		485		
181	Taunton, Mass.											30,000				
182	Oshkosh, Wis.	25			100		124							185	316	
183	Waterloo, Iowa		50											210	236	
184	Fresno, Cal.														1,007	
185	Everett, Wash.				100									236	392	
187	Jackson, Mich.				1,665								225			
188	Stockton, Cal.	25	35											807	871	
189	Shreveport, La.	66	226		25									408	413	
190	Austin, Tex.				30											
192	Boise, Idaho				300											
193	Aurora, Ill.		333											348	287	
194	Williamsport, Pa.															1,878
195	Waco, Tex.				50											
196	Joplin, Mo.	261	899											385	450	
197	Orange, N. J.	5	229											451	379	
199	Bellingham, Wash.		75											257	203	
200	Colorado Springs, Colo.				2,000									247	390	
201	Brookline, Mass.											1,000				
203	Kenosha, Wis.	5					104,420							239	225	
205	La Crosse, Wis.	107	40													
206	Council Bluffs, Iowa													177	743	
210	Norristown, Pa.						180					50,000	50,000	224	264	
211	Stamford, Conn.		512									544				1,318
212	Zanesville, Ohio	100			558									56	467	
213	Madison, Wis.		27													
217	Poughkeepsie, N. Y.	1,324												283	311	
218	Newport, R. I.	1,000		100	7,741	150								649		
														439		957

[1] Except as shown in footnotes.

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The receipts from gifts and donations for the pensioning of policemen, firemen, and school employees 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.
Chicago, Ill. (2):	
Parks	$7,678
Schools	5,798
Philadelphia, Pa. (3):	1,880
Hospital	4,137
Library	2,497
St. Louis, Mo. (4):	1,640
Library	136
Boston, Mass. (5):	
Education	11,953
Apprehension of prisoners	11,803
Cleveland, Ohio (6):	150
Parks	335
Medical and surgical fund	325
Detroit, Mich. (7):	10
Hurlburt fund	4,783
Pittsburgh, Pa. (9):	
Library	71,113
Baths	66,111
Workhouse	5,000
Los Angeles, Cal. (10):	2
Charity	10,527
Recreation	8,967
Library	1,455
Buffalo, N. Y. (11):	105
Library	10
San Francisco, Cal. (12):	
Not specified	54
Cincinnati, Ohio (14):	
University	18,541
Recreation	14,229
Food inspection	3,912
Newark, N. J. (15):	400
Memorial Day	43
New Orleans, La. (16):	
Recreation	3,781
Almshouse	3,574
Washington, D. C. (17):	207
Education	72,560
Police and fire coffee fund	72,525
Minneapolis, Minn. (18):	35
Education	2,384
Hospital—tuberculosis	2,309
	75
Indianapolis, Ind. (23):	
Education	$150
Denver, Colo. (24):	4,301
Schools	3,156
Band concerts	561
Support of poor	526
Museum	58
Rochester, N. Y. (25):	
Band concerts	3,500
St. Paul, Minn. (27):	
Playgrounds	103
Louisville, Ky. (28):	554
Recreation	444
Hospital	110
Columbus, Ohio (29):	
Charity	2,199
Oakland, Cal. (30):	
Library	60
Toledo, Ohio (31):	1,363
Recreation	1,353
Library	10
Atlanta, Ga. (32):	
Recreation	389
Richmond, Va. (36):	
Schools	585
New Haven, Conn. (39):	
Band concerts	250
Memphis, Tenn. (40):	
Library	1,000
Bridgeport, Conn. (48):	
Education	250
Salt Lake City, Utah (50):	
Concerts	525
Cambridge, Mass. (52):	1,533
Library	810
Forestry prize	318
Library	200
Preparedness parade	105
Banquet	100
Tacoma, Wash. (54):	300
Library	200
Banquet	100
Houston, Tex. (55):	3,808
Houston foundation	3,733
Not specified	75
Fort Worth, Tex. (60):	
Recreation	3,274
Lawrence, Mass. (66):	
Library	$1,000
Yonkers, N. Y. (67):	
Education	23
Wilmington, Del. (71):	
Parks	50
Duluth, Minn. (72):	
Municipal lodging house	41
Akron, Ohio (73):	16,550
Health	12,500
Schools	4,050
Waterbury, Conn. (78):	
Education	4,762
Erie, Pa. (87):	
Education	3,500
Passaic, N. J. (89):	
Library	900
South Bend, Ind. (94):	
Library	50
Savannah, Ga. (95):	
Not specified	1,000
Brockton, Mass. (97):	
Charity	542
Holyoke, Mass. (101):	
Charity	1,813
Charleston, S. C. (106):	5,785
Street lighting	4,000
Orphans' home	1,785
Chattanooga, Tenn. (107):	
Library	300
Little Rock, Ark. (114):	
Cemetery	828
Rockford, Ill. (118):	
Parks	65
Tampa, Fla. (119):	
Hospital	300
New Britain, Conn. (121):	
Parks	2,297
San Diego, Cal. (122):	
Public organist	1,320
Lancaster, Pa. (127):	
Charity	148
Salem, Mass. (132):	
Recreation and charity	1,102
Pasadena, Cal. (134):	
Charity	2,045
McKeesport, Pa. (136):	
Library	25
Macon, Ga. (142):	
Schools	120
Woonsocket, R. I. (144):	
Schools	$1,200
West Hoboken, N. J. (150):	
Board of health	74
Lansing, Mich. (152):	
Charity	2,025
Fitchburg, Mass. (154):	
Hospital	280
Lexington, Ky. (158):	
Schools	300
Springfield, Mo. (159):	
Children's home	1,265
Charlotte, N. C. (161):	
Library	39
Decatur, Ill. (162):	
Schools	1,000
Dubuque, Iowa (163):	
Recreation	987
Quincy, Mass. (169):	
Recreation	100
Cedar Rapids, Iowa (174):	
Recreation	200
Lorain, Ohio (178):	
Library	5
Quincy, Ill. (179):	
Parks	390
Oshkosh, Wis. (182):	
Schools	100
Everett, Wash. (185):	
Education	100
Jackson, Mich. (187):	1,665
Charity	1,135
Library	500
Schools	30
Shreveport, La. (189):	
Parks	25
Austin, Tex. (190):	
Charity	30
Boise, Idaho (192):	
Farm market	300
Waco, Tex. (195):	
Library	50
Colorado Springs, Colo. (200):	
Parks	2,000
Zanesville, Ohio (212):	
Concerts	558
Newport, R. I. (218):	7,741
Schools	4,200
Library	3,541

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.
Toledo, Ohio (31):	
Drinking fountain	$500
Salt Lake City, Utah (50):	
Highways	$333
Lowell, Mass. (53):	
Bridge	$5,000
Norfolk, Va. (74):	
Wharf site	$49,050

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.
Philadelphia, Pa. (3):	
Hospital	$4,329
Boston, Mass. (5):	
Recreation	49,500
Charity	48,700
Los Angeles, Cal. (10):	800
Charity	500
St. Paul, Minn. (27):	
Not specified	$25,169
Worcester, Mass. (35):	
Hospital	10,000
Hartford, Conn. (57):	11,544
Charity	6,544
Parks	5,000
Manchester, N. H. (80):	
Not specified	$5,000
Portland, Me. (102):	
Perpetual care of cemetery	11,417
Saginaw, Mich. (116):	
Parks	6,000
York, Pa. (124):	
Hospital	7,285
Lancaster, Pa. (127):	
Charity	$570
Jackson, Mich. (187):	
Charity	225
Council Bluffs, Iowa (206):	
Soldiers' relief	50,000

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.

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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 department, 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 services 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 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 prop-

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erty, 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" 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.

City number.	Table XIX — City.	Kind of privilege. Street railway.	Electric light and power.	Gas-light and heat.	Water-works.	Telegraph and telephone.	Undistributed and all other.
	Grand total	$9,259,424	$1,327,927	$349,375	$24,725	$1,368,664	$230,345
	Group I	5,576,294	853,405	46,058	4	775,773	138,717
	Group II	1,079,176	107,671	66,346	.....	278,836	6,833
	Group III	1,669,362	207,679	174,909	11,358	176,737	33,869
	Group IV	514,873	110,866	45,331	11,306	90,137	41,354
	Group V	419,719	48,306	16,731	2,027	45,181	9,572
	Group I.—Cities having a population of 500,000 and over in 1917.						
1	New York, N. Y.	$1,447,334	$36,463	.....	.....	$50,403	$67,961
2	Chicago, Ill.	2,066,744	637,242	$43,663	.....	513,965	20,957
3	Philadelphia, Pa.	623,731	.....	.....	.....	.....	.....
4	St. Louis, Mo.	251,875	174,501	.....	.....	172,788	5,602
5	Boston, Mass.	162,565	.....	.....	.....	.....	.....
6	Cleveland, Ohio	7,133	.....	80	.....	200	.....
7	Detroit, Mich.	9,356	.....	.....	.....	.....	.....
8	Baltimore, Md.	777,344	.....	.....	.....	.....	.....
9	Pittsburgh, Pa.	210,298	5,199	1,881	.....	1,474	26,062
10	Los Angeles, Cal.	19,914	.....	434	$4	36,913	18,235
	Group II.—Cities having a population of 300,000 to 500,000 in 1917.						
11	Buffalo, N. Y.	$181,017	.....	.....	.....	.....	.....
12	San Francisco, Cal.	60,637	.....	.....	.....	$88,013	$9
13	Milwaukee, Wis.	1,790	.....	.....	.....	.....	.....
14	Cincinnati, Ohio	365,621	[1] $11,797	(1)	.....	.....	.....
15	Newark, N. J.	181,712	.....	.....	.....	[2] 97,285	.....
16	New Orleans, La.	34,170	500	.....	.....	32,053	5,861
17	Washington, D. C.	16,433	.....	.....	.....	.....	.....
18	Minneapolis, Minn.	95,665	.....	.....	.....	.....	.....
19	Seattle, Wash.	9,108	65,786	.....	.....	100	.....
20	Jersey City, N. J.	96,198	19,728	$28,552	.....	13,439	.....
21	Kansas City, Mo.	36,825	9,860	37,794	.....	47,946	963
	Group III.—Cities having a population of 100,000 to 300,000 in 1917.						
22	Portland, Oreg.	$292,368	.....	$100	.....	$4,019	$2,818
23	Indianapolis, Ind.	40,665	.....	76,194	.....	12,000	.....
24	Denver, Colo.	65,144	[1] $50,000	(1)	.....	.....	5,672
25	Rochester, N. Y.	304,825	.....	.....	.....	.....	.....
26	Providence, R. I.	200,996	6,944	.....	.....	33,038	1,274
27	St. Paul, Minn.	46,802	.....	.....	.....	.....	.....
28	Louisville, Ky.	.....	[1] 50	(1)	.....	6,237	.....
29	Columbus, Ohio	750	12,270	.....	.....	.....	.....
30	Oakland, Cal.	[2] 38,609	.....	.....	.....	(2)	.....
31	Toledo, Ohio	2,169	.....	.....	.....	331	.....
32	Atlanta, Ga.	34,903	.....	.....	.....	2,094	.....
33	Birmingham, Ala.	2,700	.....	.....	.....	.....	.....
34	Omaha, Nebr.	71,554	64,684	48,442	.....	38,940	.....
35	Worcester, Mass.	23,082	.....	.....	.....	.....	.....
36	Richmond, Va.	98,304	.....	.....	.....	31,113	.....
37	Syracuse, N. Y.	6,807	.....	.....	.....	.....	.....
38	Spokane, Wash.	18,207	4,000	7,446	.....	3,050	439
39	New Haven, Conn.	698	.....	.....	.....	.....	.....
40	Memphis, Tenn.	.....	15,000	.....	.....	571	.....
41	Scranton, Pa.	11,988	.....	.....	.....	.....	.....
42	Paterson, N. J.	53,048	12,084	10,524	$10,318	4,602	.....
43	Grand Rapids, Mich.	11,017	500	.....	.....	75	100
44	Fall River, Mass.	12,568	.....	.....	.....	.....	.....
45	Dayton, Ohio	22,302	2,602	.....	.....	.....	.....
46	Dallas, Texas	8,424	.....	.....	.....	11,433	2,326
47	San Antonio, Tex.	5,421	[1] 3,800	(1)	.....	72	1,000
49	New Bedford, Mass.	13,980	.....	.....	.....	.....	.....
50	Salt Lake City, Utah	.....	.....	.....	.....	.....	14,853
51	Nashville, Tenn.	[4] 44,847	(4)	15,272	.....	11,509	.....
52	Cambridge, Mass.	15,030	.....	.....	.....	.....	.....

[1] Amounts received from gas light and heat privileges included with those received from electric light and power privileges.
[2] Amounts received from telegraph and telephone privileges include receipts for use of gas and electric conduits.
[3] Amounts received from telegraph and telephone privileges included with those received from street railway privileges.
[4] Amounts received from electric light and power privileges included with those received from street railway privileges.

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Table XIX—Contd.

City number.	City.	Kind of privilege. Street railway.	Electric light and power.	Gas light and heat.	Waterworks.	Telegraph and telephone.	Undistributed and all other.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—continued.						
53	Lowell, Mass	$11,269					
54	Tacoma, Wash	17,903	$1,382			$4,673	$726
55	Houston, Tex	9,503	25,091	$4,530		9,017	3,307
56	Trenton, N. J	44,213					
57	Hartford, Conn	35,005					
58	Reading, Pa	4,471					
59	Youngstown, Ohio	965					
61	Camden, N. J	49,428			$1,070	5,810	1,353
62	Albany, N. Y	1					1
63	Springfield, Mass	31,739					
64	Lynn, Mass	12,390					
65	Des Moines, Iowa		8,666	12,401		103	
66	Lawrence, Mass	5,262					
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.						
67	Yonkers, N. Y	$5,468					
68	Schenectady, N. Y	358					
69	Kansas City, Kans	16,319		$5,272		$7,017	
70	Oklahoma City, Okla	1,124	[1] $5,444	(1)			
71	Wilmington, Del	20,779					
72	Duluth, Minn		447			413	
73	Akron, Ohio	200					
74	Norfolk, Va	[2] 39,784	(2)			10,624	$100
75	Elizabeth, N. J	29,056	7,776	4,685	$3,554	7,913	400
76	Utica, N. Y	5,094					
77	Somerville, Mass	11,674					
78	Waterbury, Conn	10,000					
79	St. Joseph, Mo	13,633				6,902	
80	Manchester, N. H	11,837					17,147
81	Troy, N. Y	5,814				91	200
82	Hoboken, N. J	25,469	6,171	3,709	1,124	2,613	
84	Fort Wayne, Ind	500				4,379	
85	Jacksonville, Fla	18,495				3,455	
86	Evansville, Ind	604	35,900			8,048	
87	Erie, Pa	750					821
89	Passaic, N. J	13,561	3,366	3,857	3,522	2,978	
90	Harrisburg, Pa	36,986					2,971
91	Peoria, Ill	1,737				1,000	
92	Wichita, Kans			4,861			
93	Bayonne, N. J	11,833	4,230	6,638	179	2,808	
94	South Bend, Ind					500	
96	Johnstown, Pa	6,478	1,000	1,000			
97	Brockton, Mass	9,398					
98	Sacramento, Cal	1,734					
99	El Paso, Tex	67					
100	Terre Haute, Ind			808			
101	Holyoke, Mass	6,316					
102	Portland, Me	2,768					
103	Allentown, Pa	145					
104	Springfield, Ill	10,606					
105	Canton, Ohio	1,638					
106	Charleston, S. C	[2] 26,810	(2)				
107	Chattanooga, Tenn	[2] 650	(2)				
108	Pawtucket, R. I	11,913	2,190	4,058			
109	Berkeley, Cal	15,192	10,097			6,646	
110	Altoona, Pa			231			
111	Mobile, Ala	2,298	5,710	50		25	175
112	Atlantic City, N. J	9,067		10,162		3,607	819
113	Sioux City, Iowa	1,756	[1] 22,511	(1)		4,492	
114	Little Rock, Ark	15,643				4,599	
115	Covington, Ky	9,150					
116	Saginaw, Mich	3,496					
118	Rockford, Ill	3,136	3,834			894	
119	Tampa, Fla	4,724					7,343
120	Pueblo, Colo	4,575					
122	San Diego, Cal	22,021				8,664	
124	York, Pa	5,715	2,190		2,927		1,373
125	Springfield, Ohio	41,450					
126	Malden, Mass	11,425					
127	Lancaster, Pa	2,294				1,000	
128	Augusta, Ga	3,333				1,469	10,00

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

Table XIX—Contd.

City number.	City.	Kind of privilege. Street railway.	Electric light and power.	Gas light and heat.	Waterworks.	Telegraph and telephone.	Undistributed and all other.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.						
129	Kalamazoo, Mich	$500					
131	Topeka, Kans	3,190		$125			
132	Salem, Mass	5,817					
133	Haverhill, Mass	8,454					
134	Pasadena, Cal	551				$4,970	
136	McKeesport, Pa	156,591				71	
137	Huntington, W. Va	1,950	$1,118			1,173	$459
139	Lincoln, Nebr	250					
140	Chelsea, Mass	3,825					
141	Superior, Wis	818					
142	Macon, Ga	7,300	675				7,000
144	Woonsocket, R. I	21,210				865	
145	Newton, Mass	7,677					
146	Montgomery, Ala					1,000	
148	Wheeling, W. Va	5,559					
149	Roanoke, Va	1,471		100		3,441	
150	West Hoboken, N. J	19,751	[1] 9,304	(1)	$2,027	795	
151	East Orange, N. J	10,574	5,671	6,932		1,769	
152	Lansing, Mich		864				
153	Galveston, Tex	[2] 750				1,600	350
154	Fitchburg, Mass	5,777					
155	Chester, Pa	1,329					
156	Perth Amboy, N. J	2,625	2,435	821	1,141		
157	New Castle, Pa	2,686					
158	Lexington, Ky	[3] 11,500	(3)				
159	Springfield, Mo					1,000	
161	Charlotte, N. C	1,422					
162	Decatur, Ill	[2] 825	(2)			1,209	
164	Portsmouth, Va	500	2,956			2,685	
165	Everett, Mass	5,772					
166	San Jose, Cal	4,505					
167	Pittsfield, Mass	7,394					
168	Knoxville, Tenn			4,901		47	
169	Quincy, Mass	6,583					
171	Joliet, Ill	1,500				500	
172	New Rochelle, N. Y	3,242					
174	Cedar Rapids, Iowa	5,955					
176	Mount Vernon, N. Y	3,194					
177	Amsterdam, N. Y	200					
178	Lorain, Ohio	300		276			
179	Quincy, Ill	4,332					
180	Jamestown, N. Y	4,074				568	
181	Taunton, Mass	13,517					
182	Oshkosh, Wis	1,000					
184	Fresno, Cal	1,505				4,087	
186	Lima, Ohio	10,000					
188	Stockton, Cal	285	[1] 4,280	(1)			
190	Austin, Tex	21		17			
192	Boise, Idaho		1,449				
193	Aurora, Ill	5,932	1,000			1,188	
195	Waco, Tex	467					
197	Orange, N. J	5,354	4,908	3,550		2,388	
198	Lynchburg, Va	17,678					
199	Bellingham, Wash	1,176				895	51
200	Colorado Springs, Colo	928	3,165			2,140	
201	Brookline, Mass	6,274					
205	La Crosse, Wis	262	925				
206	Council Bluffs, Iowa		[1] 7,468	(1)		6,732	
207	Tulsa, Okla	2,677					
208	Winston-Salem, N. C	3,251					
209	Ogden, Utah	354				1,400	
210	Norristown, Pa						1,436
213	Madison, Wis	10,156					
214	Waltham, Mass	3,126					
215	Easton, Pa						276
216	Charleston, W. Va	1,063					
217	Poughkeepsie, N. Y	880					
218	Newport, R. I	3,860	2,088			3,517	

[1] Amounts received from gas light and heat privileges included with those received from electric light and power privileges.
[2] Includes amounts received from steam railroad privileges.
[3] Amounts received from electric light and power privileges included with those received from street railway privileges.

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

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CITY, CITY NUMBER, AND SOURCE OF REVENUE.	Amount.
New York, N. Y. (1)	$87,961
Pipe lines	53,457
Wires and cables (Brooklyn Bridge)	9,744
Use of plaza	2,000
Tubes	1,617
Motor lines	1,143
Chicago, Ill. (2)	20,957
Mail tubes	9,043
Signal service	8,426
Conduits (heat and power companies)	3,488
St. Louis, Mo. (4)	5,502
Refrigerator and storage company	3,312
Pneumatic tube company	1,690
Water bath company	500
Pittsburgh, Pa. (9)	26,062
Bridge toll	12,910
Wire privileges	6,322
Railroad	4,083
Pipe line	2,747
Los Angeles, Cal. (10)	18,235
Pipe line	7,116
Cold storage	978
Los Angeles Cal. (10)—Con.	
Incline line	$367
Messenger	15
Not specified	9,759
San Francisco, Cal. (12):	
Electric protective company	9
New Orleans, La. (16)	5,861
Ferry	3,811
Railroad	2,050
Kansas City, Mo. (21):	
Cold storage	963
Portland, Oreg. (22)	2,818
Railroad	2,763
Heating company	55
Denver, Colo. (24):	
Heating company	5,672
Providence, R. I. (26):	
Railroad	1,274
Spokane, Wash. (38):	
Alarm and messenger service	439
Grand Rapids, Mich. (43):	
Terminal company	100
Dallas, Tex. (46):	
Railroad	2,326
San Antonio, Tex. (47):	
Railroad	$1,000
Salt Lake City, Utah (50):	
Railroad	14,853
Tacoma, Wash. (54)	726
Railroad	705
Heating company	21
Houston, Tex. (55):	
Railroad	3,307
Camden, N. J. (61)	1,353
Ferry	742
Cable	450
Railroad	161
Albany, N. Y. (62):	
Railroad	1
Norfolk, Va. (74):	
Bridge	100
Elizabeth, N. J. (75):	
Railroad	400
Manchester, N. H. (80):	
Railroad	17,147
Troy, N. Y. (81):	
Jitney	200
Erie, Pa. (87):	
Heating company	821
Harrisburg, Pa. (90):	
Heat and power company	2,971
Mobile, Ala. (111):	
Railroad	$175
Atlantic City, N. J. (112):	
Railroad	819
Tampa, Fla. (119):	
Railroad	7,343
York, Pa. (124):	
Heating company	1,378
Augusta, Ga. (128):	
Railroad	10,000
Huntington, W. Va. (137)	459
Ferry	234
Wharf and storage company	225
Macon, Ga. (142):	
Railroad	7,000
Galveston, Tex. (153)	350
Wharf company	338
Terminal company	12
Bellingham, Wash. (199):	
Dock company	51
Norristown, Pa. (210):	
Heating company	1,436
Easton, Pa. (215):	
Heating company	276

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 $1,477,187 as receipts from minor highway privileges. Of this aggregate New York, N. Y., reported $260,876, or 17.7 per cent, and Chicago, Ill., reported $1,023,520, or 69.3 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 219 cities covered by this report only 72, or 32.9 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.

Table XX

City number.	CITY.	KIND OF PRIVILEGE. Vendors' stands.	Street signs and awnings.	Spur tracks and sidings.	Pipes and conduits.	Vaults and tunnels.	Storage of building material.	Undistributed and all other.
	Grand total	$47,406	$83,405	$74,956	$14,118	$194,824	$42,215	$1,020,263
	Group I	30,686	71,462	72,511	10,239	189,376	25,448	959,063
	Group II	31	5,549	.....	1,145	5,249	4,272	12,560
	Group III	15,881	6,177	500	817	199	11,860	27,874
	Group IV	374	99	1,745	492	.....	370	610
	Group V	434	118	200	1,425	.....	265	20,156
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.							
1	New York, N. Y	.....	$43,110	.....	$4,500	$186,998	.....	$26,268
2	Chicago, Ill	$30,686	9,805	$57,165	5,538	.....	.....	920,326
3	Philadelphia, Pa	.....	[1] 5,345	.....	.....	1,668	.....	.....
5	Boston, Mass	.....	6,057	.....	.....	.....	$25,448	66
8	Baltimore, Md	.....	7,145	1,578	.....	710	.....	12,286
9	Pittsburgh, Pa	.....	.....	11,703	.....	.....	.....	.....
10	Los Angeles, Cal	.....	.....	2,065	201	.....	.....	117
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.							
11	Buffalo, N. Y	.....	$3,394	.....	.....	.....	.....	.....
13	Milwaukee, Wis	.....	1,780	.....	.....	.....	$3,955	.....
15	Newark, N. J	.....	.....	.....	.....	.....	.....	$64
16	New Orleans, La	.....	.....	.....	$660	.....	.....	2,364
17	Washington, D. C	$31	.....	.....	485	$2,793	.....	.....
18	Minneapolis, Minn	.....	.....	.....	.....	2,456	.....	.....
19	Seattle, Wash	.....	75	.....	.....	.....	317	.....
20	Jersey City, N. J	.....	.....	.....	.....	.....	.....	10,132
21	Kansas City, Mo	.....	300	.....	.....	.....	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.							
23	Indianapolis, Ind	.....	.....	.....	.....	.....	.....	$963
24	Denver, Colo	.....	$527	$500	.....	.....	.....	.....
25	Rochester, N. Y	.....	.....	.....	.....	.....	.....	285
26	Providence, R. I	$4,177	.....	.....	$125	$180	.....	.....
27	St. Paul, Minn	460	1,460	.....	.....	.....	.....	.....
28	Louisville, Ky	.....	.....	.....	.....	.....	.....	343
29	Columbus, Ohio	.....	.....	.....	.....	.....	.....	60
31	Toledo, Ohio	.....	152	.....	.....	.....	.....	.....
34	Omaha, Nebr	.....	.....	.....	.....	.....	.....	13,617
39	New Haven, Conn	.....	.....	.....	.....	.....	$1,544	.....
42	Paterson, N. J	.....	3,410	.....	.....	.....	169	.....
45	Dayton, Ohio	11,239	.....	.....	.....	.....	.....	.....
46	Dallas, Tex	.....	.....	.....	120	.....	.....	2,414
49	New Bedford, Mass	.....	203	.....	.....	.....	140	.....
50	Salt Lake City, Utah	.....	294	.....	.....	.....	.....	.....

[1] Includes amounts received for occupation of streets.

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City number.	Table XX—Con. CITY.	KIND OF PRIVILEGE. Vendors' stands.	Street signs and awnings.	Spur tracks and sidings.	Pipes and conduits.	Vaults and tunnels.	Storage of building material.	Undistributed and all other.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—CON.							
52	Cambridge, Mass							$36
55	Houston, Tex	$5			$76			245
57	Hartford, Conn		$85					
58	Reading, Pa					$19	$1,521	20
61	Camden, N. J				495		357	396
62	Albany, N. Y				1			1
63	Springfield, Mass		46				8,129	
65	Des Moines, Iowa							9,494
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.							
67	Yonkers, N. Y				$150			
68	Schenectady, N. Y							$110
71	Wilmington, Del						$134	
74	Norfolk, Va				150			
77	Somerville, Mass		$18					
78	Waterbury, Conn						102	
92	Wichita, Kans				42			140
93	Bayonne, N. J				5			
98	Sacramento, Cal			$244				
107	Chattanooga, Tenn							25
110	Altoona, Pa							15
111	Mobile, Ala			835	145			20
112	Atlantic City, N. J							85
114	Little Rock, Ark		56	391				
116	Saginaw, Mich		25					
117	Flint, Mich						$134	
120	Pueblo, Colo	$374						
121	New Britain, Conn							$100
122	San Diego, Cal			$275				
123	Binghamton, N. Y							115
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.							
130	Davenport, Iowa				$500			$30
131	Topeka, Kans	$14						
132	Salem, Mass	50						
139	Lincoln, Nebr				100		$171	463
140	Chelsea, Mass			$200				
147	Butte, Mont							17,508
148	Wheeling, W. Va		$90					
152	Lansing, Mich	120						
153	Galveston, Tex	150	25		825			1,975
155	Chester, Pa							100
165	Everett, Mass	100						
200	Colorado Springs, Colo		3					
215	Easton, Pa						94	80

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.
New York, N. Y. (1)	$26,268
Bridges	14,026
Temporary stands	3,302
Platforms and scales	3,180
Mail transportation company	2,322
Bay windows and ornamental projections	1,593
Foundations	558
Dummy engines	400
Marconi telegraph	389
Drinking fountains	320
Ducts	100
Steam company	78
Chicago, Ill. (2)	920,326
Miscellaneous use of streets and alleys	878,107
Bridges over streets	38,483
Bulkheads and platforms	3,642
Bay windows	94
Boston, Mass. (5):	
Dumping privilege	66
Baltimore, Md. (8)	12,286
Bay windows	2,981
Kiosks	2,420
Areaways	1,676
Baltimore, Md. (8)—Con.	
Tanks	$1,163
Lights	1,106
Superstructures	932
Drains	817
Steps	370
Barber poles	263
Use of sidewalks	212
Not specified	346
Los Angeles, Cal. (10):	
Oil company	117
Newark, N. J. (15):	
Smelting company	64
New Orleans, La. (16)	2,364
Gasoline tanks	2,189
Bridge	100
Platform	75
Jersey City, N. J. (20):	
Vault, track, and platform privilege	10,132
Indianapolis, Ind. (23):	
Clean street company	963
Rochester, N.Y. (25):	
Areaway	285
Louisville, Ky. (28)	343
Realty companies	243
Chemical company	100
Columbus, Ohio (29):	
Areaway	$60
Omaha, Nebr. (34):	
Areaway and subway	13,617
Dallas, Tex. (46):	
Not specified	2,414
Cambridge, Mass. (52):	
Use of sidewalk	36
Houston, Tex. (55):	
Erection of poles	245
Reading, Pa. (58):	
Areaway	20
Camden, N. J. (61)	396
Permit to run wires	224
Erection of poles	147
Banners	25
Albany, N. Y. (62):	
Bridge between buildings	1
Des Moines, Iowa (65):	
Areaway	9,494
Schenectady, N. Y. (68):	
Gasoline pumps	110
Wichita, Kans. (92):	
Gasoline and air pumps	140
Chattanooga, Tenn. (107):	
Viaduct over street	25
Altoona, Pa. (110):	
Gasoline pumps	$15
Mobile, Ala. (111):	
Overhead platform	20
Atlantic City, N. J. (112):	
Erection of poles	85
New Britain, Conn. (121):	
Erection of poles	100
Binghamton, N. Y. (123):	
Gasoline tanks	115
Davenport, Iowa (130):	
Scales in street	30
Lincoln, Nebr. (139):	
Areaway	463
Butte, Mont. (147)	17,508
Ore tramways	225
Not specified	17,283
Galveston, Tex. (153)	1,975
Dike concessions	1,875
Amusement places	100
Chester, Pa. (155):	
Erection of poles	100
Easton, Pa. (215):	
Erection of poles	80

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 $32,156 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., Baltimore, Md., Los Angeles, Cal., Providence, R. I., and Newport, R. I., aggregating $54,773, 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

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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 $21,839,978, of which $11,824,617, or 54.1 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— Total.	Ferries.	Toll bridges.	City farms.	Miscellaneous.
	Grand total	$4,245,474	$166,841	$1,823,394	$17,815	$2,237,424
	Group I	1,883,445	97,057	1,778,002	.....	8,386
	Group II	2,077,245	69,784	.....	.....	2,007,461
	Group III	51,972	.....	.....	.....	51,972
	Group IV	113,656	.....	7,326	225	106,105
	Group V	119,156	.....	38,066	17,590	63,500
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.					
1	New York, N. Y.	$1,778,002	.....	$1,778,002	.....	.....
5	Boston, Mass.	103,794	$95,408	.....	.....	$8,386
8	Baltimore, Md.	1,649	1,649	.....	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.					
12	San Francisco, Cal.	$1,508,351	.....	.....	.....	$1,508,351
16	New Orleans, La.	453,017	.....	.....	.....	453,017
19	Seattle, Wash.	115,877	$69,784	.....	.....	46,093
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.					
22	Portland, Oreg.	$39,734	.....	.....	.....	$39,734
24	Denver, Colo.	1,124	.....	.....	.....	1,124
30	Oakland, Cal.	11,114	.....	.....	.....	11,114
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.					
106	Charleston, S. C.	$44,250	.....	.....	.....	$44,250
115	Covington, Ky.	7,326	.....	$7,326	.....	.....
121	New Britain, Conn.	1,083	.....	.....	.....	1,083
122	San Diego, Cal.	225	.....	.....	$225	.....
128	Augusta, Ga.	60,772	.....	.....	.....	60,772
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.					
130	Davenport, Iowa	$5,533	.....	.....	.....	$5,533
134	Pasadena, Cal.	17,590	.....	.....	$17,590	.....
180	Jamestown, N. Y.	22,223	.....	.....	.....	22,223
189	Shreveport, La.	30,740	.....	$30,740	.....	.....
191	Columbia, S. C.	27,206	.....	.....	.....	27,206
204	Newport, Ky.	7,326	.....	7,326	.....	.....
208	Winston-Salem, N. C.	8,289	.....	.....	.....	8,289
213	Madison, Wis.	249	.....	.....	.....	249

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, $30,500, and West End improvement, $13,750; 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 expenses of the various cities during 1917, 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 57.3 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 shown, so far as possible, in Division V in the column headed "Care and maintenance of other roadway structures" can not in all cities be segregated from the expenses for the care and repair of streets and pavements, which are included in the column headed "Care and maintenance of roadways." Hence the individual items of highway expenses are less accurate than the aggregate of all highway expenses. Other items of expense more or less inaccurate by reason of imperfect classification by individual cities are the payments for street cleaning shown in Division IV of Table 12 under the heading "Refuse collection," and payments for snow removal, tabulated in Division V in the column headed "Other care of streets, roads, and alleys." In some cities the streets are cleaned by an independent street-cleaning department, while in others this work is performed by the health department or street department. Where this is done by a department having a variety of functions and the segregation of the items of expense for the different functions is not made by the local authorities, it is often difficult or impossible for the agents of the Bureau of the Census to secure correct statistical data. It must not be inferred, therefore, in the case of objects of expenditures here mentioned that a blank in Table 12 necessarily means that there were no expenditures for the purpose indicated by the column heading.

A large number of cities made payments in 1917 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.

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

Imperfect statements of expenses.—In the last column of certain of the divisions of Table 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 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 1917 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 all included in Division

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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 of amounts somewhat less than the payments for pensions shown in Table 12 should be made from the totals for police department, fire department, and school expenses as reported in these years.

Payments for expenses of miscellaneous general executive offices.—One of the difficulties met with in the compilation of comparative municipal statistics to which only a slight reference was made in the introduction to this report is the difference in organization of the local governments, involving a distribution of executive powers in a great variety of ways to a number of different offices given various designations.

In Division I of Table 12, in the various columns arranged under the heading "Other general executive offices and accounts," are shown all payments for the expenses of general governmental offices and commissions which could not be identified with any of the other 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.	Table XXII — City.	Payments for expenses of— Total.	City messenger's office.	Charter commission.	Board of contract and supply.	Welfare commission.	Public utilities commission.	All other.
	Grand total	$908,334	$36,969	$13,899	$41,708	$40,692	$74,823	$700,243
	Group I	407,803	6,333	51	19,543	18,364	34,621	328,891
	Group II	227,168	.....	1,827	.....	5,994	25,763	193,584
	Group III	158,045	8,485	7,419	7,772	16,334	14,165	103,870
	Group IV	58,195	10,977	111	14,393	.....	274	32,440
	Group V	57,123	11,174	4,491	.....	.....	.....	41,458
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.							
1	New York, N. Y.	$6,085	.....	.....	.....	.....	.....	$6,085
2	Chicago, Ill.	67,781	.....	$51	.....	.....	.....	67,730
3	Philadelphia, Pa.	149,433	.....	.....	.....	.....	.....	149,433
4	St. Louis, Mo.	78,359	.....	.....	$19,543	$9,852	$23,431	25,533
5	Boston, Mass.	26,153	$6,333	.....	.....	.....	.....	19,820
6	Cleveland, Ohio	19,422	.....	.....	.....	8,512	8,764	2,146
8	Baltimore, Md.	26,500	.....	.....	.....	.....	.....	26,500
9	Pittsburgh, Pa.	20,730	.....	.....	.....	.....	2,426	18,304
10	Los Angeles, Cal.	13,340	.....	.....	.....	.....	.....	13,340
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.							
11	Buffalo, N. Y.	$14,055	.....	.....	.....	.....	.....	$14,055
12	San Francisco, Cal.	88,420	.....	.....	.....	.....	.....	88,420
13	Milwaukee, Wis.	21,855	.....	.....	.....	.....	.....	21,855
15	Newark, N. J.	11,439	.....	.....	.....	.....	.....	11,439
16	New Orleans, La.	62	.....	.....	.....	.....	.....	62
17	Washington, D. C.	57,199	.....	.....	.....	.....	.....	57,199
18	Minneapolis, Minn.	100	.....	.....	.....	.....	.....	100
19	Seattle, Wash.	25,497	.....	.....	.....	.....	$25,497	.....
20	Jersey City, N. J.	454	.....	.....	.....	.....	.....	454
21	Kansas City, Mo.	8,087	.....	$1,827	.....	$5,994	266	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.							
22	Portland, Oreg.	$12,050	.....	.....	.....	.....	.....	$12,050
24	Denver, Colo.	11,278	.....	$3,000	.....	.....	$8,278	.....
25	Rochester, N. Y.	4,223	.....	.....	$4,223	.....	.....	.....
27	St. Paul, Minn.	16,308	.....	24	.....	.....	5,887	10,397
29	Columbus, Ohio	1,882	.....	.....	.....	$1,882	.....	.....
31	Toledo, Ohio	6,264	.....	439	.....	3,000	.....	2,825
35	Worcester, Mass.	1,981	$1,981	.....	.....	.....	.....	.....
36	Richmond, Va.	41,224	.....	.....	.....	.....	.....	41,224
37	Syracuse, N. Y.	6,637	.....	.....	.....	.....	.....	6,637
39	New Haven, Conn.	1,143	.....	106	.....	.....	.....	1,037
43	Grand Rapids, Mich.	3,098	.....	2,050	.....	.....	.....	1,048
44	Fall River, Mass.	496	496	.....	.....	.....	.....	.....
45	Dayton, Ohio	25,027	.....	.....	.....	6,398	.....	18,629
46	Dallas, Tex.	5,054	.....	.....	.....	5,054	.....	.....
48	Bridgeport, Conn.	1,800	.....	1,800	.....	.....	.....	.....
49	New Bedford, Mass.	473	473	.....	.....	.....	.....	.....
50	Salt Lake City, Utah	1,209	.....	.....	.....	.....	.....	1,209
52	Cambridge, Mass.	3,346	2,846	.....	.....	.....	.....	500
53	Lowell, Mass.	1,451	1,451	.....	.....	.....	.....	.....
55	Houston, Tex.	5,206	.....	.....	.....	.....	.....	5,206
57	Hartford, Conn.	1,500	.....	.....	.....	.....	.....	1,500
62	Albany, N. Y.	4,795	.....	.....	3,549	.....	.....	1,246
63	Springfield, Mass.	362	.....	.....	.....	.....	.....	362
66	Lawrence, Mass.	1,238	1,238	.....	.....	.....	.....	.....
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.							
67	Yonkers, N. Y.	$2,597	.....	.....	$2,597	.....	.....	.....
68	Schenectady, N. Y.	2,129	.....	.....	1,865	.....	.....	$264
71	Wilmington, Del.	174	.....	.....	.....	.....	$174	.....
74	Norfolk, Va.	16,050	.....	$111	.....	.....	100	15,839
76	Utica, N. Y.	3,187	.....	.....	2,946	.....	.....	241
77	Somerville, Mass.	3,064	$3,064	.....	.....	.....	.....	.....
80	Manchester, N. H.	1,219	1,219	.....	.....	.....	.....	.....
81	Troy, N. Y.	2,215	.....	.....	2,215	.....	.....	.....
82	Hoboken, N. J.	92	.....	.....	.....	.....	.....	92
97	Brockton, Mass.	1,059	1,059	.....	.....	.....	.....	.....
99	El Paso, Tex.	800	.....	.....	.....	.....	.....	800
101	Holyoke, Mass.	1,810	1,810	.....	.....	.....	.....	.....
102	Portland, Me.	2,278	2,278	.....	.....	.....	.....	.....
105	Canton, Ohio	220	.....	.....	.....	.....	.....	220
106	Charleston, S. C.	65	.....	.....	.....	.....	.....	65
112	Atlantic City, N. J.	238	.....	.....	.....	.....	.....	238
122	San Diego, Cal.	6,000	.....	.....	.....	.....	.....	6,000
123	Binghamton, N. Y.	4,770	.....	.....	4,770	.....	.....	.....
125	Springfield, Ohio	8,681	.....	.....	.....	.....	.....	8,681
126	Malden, Mass.	1,547	1,547	.....	.....	.....	.....	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.							
132	Salem, Mass.	$1,200	$1,200	.....	.....	.....	.....	.....
133	Haverhill, Mass.	257	257	.....	.....	.....	.....	.....
135	Bay City, Mich.	1,853	.....	$1,853	.....	.....	.....	.....
140	Chelsea, Mass.	2,175	2,175	.....	.....	.....	.....	.....
141	Superior, Wis.	300	.....	.....	.....	.....	.....	$300
142	Macon, Ga.	823	.....	38	.....	.....	.....	785
144	Woonsocket, R. I.	800	800	.....	.....	.....	.....	.....
145	Newton, Mass.	1,334	1,334	.....	.....	.....	.....	.....
148	Wheeling, W. Va.	7,986	.....	.....	.....	.....	.....	7,986
154	Fitchburg, Mass.	1,025	1,025	.....	.....	.....	.....	.....
158	Lexington, Ky.	3,436	.....	.....	.....	.....	.....	3,436
161	Charlotte, N. C.	1,101	.....	101	.....	.....	.....	1,000
165	Everett, Mass.	1,070	1,070	.....	.....	.....	.....	.....
166	San Jose, Cal.	3,842	.....	.....	.....	.....	.....	3,842
169	Quincy, Mass.	268	250	.....	.....	.....	.....	18
172	New Rochelle, N. Y.	846	.....	846	.....	.....	.....	.....
173	Auburn, N. Y.	1,037	.....	1,037	.....	.....	.....	.....
175	Niagara Falls, N. Y.	9,106	.....	272	.....	.....	.....	8,834
181	Taunton, Mass.	1,763	1,763	.....	.....	.....	.....	.....
187	Jackson, Mich.	9,775	.....	.....	.....	.....	.....	9,775
211	Stamford, Conn.	744	.....	344	.....	.....	.....	400
212	Zanesville, Ohio	150	.....	.....	.....	.....	.....	150
214	Waltham, Mass.	700	700	.....	.....	.....	.....	.....
216	Charleston, W. Va.	4,932	.....	.....	.....	.....	.....	4,932
218	Newport, R. I.	600	600	.....	.....	.....	.....	.....

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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.
New York, N. Y. (1):	
Art commission	$6,085
Chicago, Ill. (2)	67,730
City electrician	30,702
Efficiency commission	26,735
Bureau of statistics	8,040
Committee on fire, police, schools, and civil service	2,253
Philadelphia, Pa. (3)	149,433
County commissioners	62,953
Bureau of health and charities	41,873
Electrical bureau	41,007
Art jury	3,510
St. Louis, Mo. (4)	25,533
Efficiency board	22,114
Complaint board	3,419
Boston, Mass. (5)	19,820
Statistical department	6,991
Court apportionment commission	5,130
Terminal facilities commission	4,463
Agent for workingmen's compensation act	1,001
Height-of-building commission	931
Art department	687
Industrial accident board	617
Cleveland, Ohio (6):	
Bureau of immigration	2,146
Baltimore, Md. (8)	26,500
Factory-site commission	13,183
Harbor board	6,648
Legislative reference bureau	3,906
Bureau of complaints and information	2,263
Bureau of public improvements	500
Pittsburgh, Pa. (9)	$18,304
Architect	10,171
Efficiency standards	5,072
Art commission	3,061
Los Angeles, Cal. (10)	13,340
Efficiency commission	13,089
Municipal art commission	251
Buffalo, N. Y. (11):	
Terminal station committee	14,055
San Francisco, Cal. (12)	88,420
Department of surveys	58,920
Bureau of complaints	17,020
Board of architects	12,480
Milwaukee, Wis. (13)	21,855
Bureau of municipal research	17,804
Public land commission	4,051
Newark, N. J. (15):	
State census	11,439
New Orleans, La. (16):	
Bureau of municipal research	62
Washington, D. C. (17)	57,190
Public utilities	41,252
Municipal architects	15,947
Minneapolis, Minn. (18):	
Building line commission	100
Jersey City, N. J. (20):	
Census	454
Portland, Oreg. (22):	
Port commission	12,050
St. Paul, Minn. (27):	
Architects and draftsmen	10,397
Toledo, Ohio (31):	
Director of finance	2,825
Richmond, Va. (36):	
Administrative board	41,224
Syracuse, N. Y. (37)	6,637
Bureau of gas and electricity	6,337
Bureau of municipal research	300
New Haven, Conn. (39)	$1,037
Commission of permanent paving	637
Building line commission	400
Grand Rapids, Mich. (43)	1,048
Board of park and cemetery commissioners	500
Street-railway franchise commission	446
Trip of city officials to legislature	102
Dayton, Ohio (45):	
City manager	18,629
Salt Lake City, Utah (50):	
Supervision of abstracts	1,209
Cambridge, Mass. (52):	
Workingmen's compensation clerk	500
Houston, Tex. (55)	5,206
Houston foundation	5,006
Council of social agencies	200
Hartford, Conn. (57):	
Juvenile commission	1,500
Albany, N. Y. (62):	
City marshal	1,246
Springfield, Mass. (63):	
Municipal transportation commission	362
Schenectady, N. Y. (68):	
Board of estimate and apportionment	264
Norfolk, Va. (74)	15,839
Board of control	15,516
Board of local improvements	323
Utica, N. Y. (76):	
Board of estimate and apportionment	241
Hoboken, N. J. (82):	
Expense in connection with legislative bills	92
El Paso, Tex. (99):	
Special census	800
Canton, Ohio (105):	
Board of control	$220
Charleston, S. C. (106):	
Subscription to journals	65
Atlantic City, N. J. (112):	
Expense in connection with legislative bills	238
San Diego, Cal. (122):	
City manager	6,000
Springfield, Ohio (125):	
City manager	8,681
Superior, Wis. (141):	
City statistician	300
Macon, Ga. (142):	
City hall stenographer	785
Wheeling, W. Va. (148):	
Board of control	7,986
Lexington, Ky. (158):	
Public service experts (making sale of franchise)	3,436
Charlotte, N. C. (161):	
Executive board	1,000
San Jose, Cal. (166):	
City manager	3,842
Quincy, Mass (169):	
Board of survey	18
Niagara Falls, N. Y. (175):	
City manager	8,834
Jackson, Mich. (187):	
City manager	9,775
Stamford, Conn. (211):	
Bureau of municipal research	400
Zanesville, Ohio (212):	
Board of control	150
Charleston, W. Va. (216):	
City manager	4,932

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, or recorder, the duties of which office are, with few exceptions, performed by county officials. Payments of this character are met with in cities exercising county functions or in those for which the Bureau of the Census, for comparative purposes, combines a portion of the county payments with those of the city corporation. These payments are shown in a column under a descriptive heading in Division II of Table 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 designation "Inspection service." Table XXIII, which follows, classifies by cities, under a number of different headings, the payments shown in the column headed "All other."

City number.	Table XXIII — City.	Payments for expenses for inspection of— Total.	Elevators.	Oil.	Gas.	Tenements.	All other.
	Grand total	$1,107,247	$64,414	$34,209	$33,475	$683,925	$291,224
	Group I	948,209	42,307	25,589	10,808	651,689	217,816
	Group II	82,923	10,361	.....	7,881	25,751	38,930
	Group III	52,455	10,658	.....	10,616	3,686	27,495
	Group IV	16,585	674	6,628	2,076	1,240	5,967
	Group V	7,075	414	1,992	2,094	1,559	1,016
	Group I.—Cities having a population of 500,000 and over in 1917.						
1	New York, N. Y.	$741,773	.....	.....	.....	$639,989	$101,784
2	Chicago, Ill.	88,305	.....	$15,630	.....	.....	72,675
3	Philadelphia, Pa.	57,471	$38,617	.....	$7,154	11,700	.....
6	Cleveland, Ohio	18,440	3,688	.....	.....	.....	14,752
7	Detroit, Mich.	8,218	2	.....	225	.....	7,991
8	Baltimore, Md.	100	.....	.....	.....	.....	100
9	Pittsburgh, Pa.	1,331	.....	.....	1,331	.....	.....
10	Los Angeles, Cal.	32,571	.....	9,959	2,098	.....	20,514
	Group II.—Cities having a population of 300,000 to 500,000 in 1917.						
11	Buffalo, N. Y.	$15,850	.....	.....	.....	$14,050	$1,800
12	San Francisco, Cal.	11,586	.....	.....	.....	.....	11,586
13	Milwaukee, Wis.	4,800	$2,400	.....	.....	.....	2,400
14	Cincinnati, Ohio	17,301	5,600	.....	.....	11,701	.....
15	Newark, N. J.	16,836	.....	.....	.....	.....	16,836
16	New Orleans, La.	1,767	.....	.....	.....	.....	1,767
17	Washington, D. C.	1,554	.....	.....	$1,554	.....	.....
18	Minneapolis, Minn.	7,996	.....	.....	6,327	.....	1,669
21	Kansas City, Mo.	5,233	2,361	.....	.....	.....	2,872

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City number.	Table XXIII—Con. CITY.	PAYMENTS FOR EXPENSES FOR INSPECTION OF— Total.	Elevators.	Oil.	Gas.	Tenements.	All other.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.						
22	Portland, Oreg	$1,179					$1,179
23	Indianapolis, Ind	1,202	$1,202				
24	Denver, Colo	9,832	1,250				8,582
25	Rochester, N. Y	1,320					1,320
26	Providence, R. I	2,104					2,104
27	St. Paul, Minn	2,340	1,200				1,140
28	Louisville, Ky	8,871	1,500		$7,371		
29	Columbus, Ohio	2,386				$2,386	
33	Birmingham, Ala	6,132					6,132
35	Worcester, Mass	1,200	1,200				
39	New Haven, Conn	1,300				1,300	
40	Memphis, Tenn	2,045			2,045		
41	Scranton, Pa	950					950
50	Salt Lake City, Utah	3,878					3,878
51	Nashville, Tenn	790	790				
52	Cambridge, Mass	1,200			1,200		
53	Lowell, Mass	2,210	1,095				1,115
55	Houston, Tex	1,095					1,095
63	Springfield, Mass	1,300	1,300				
66	Lawrence, Mass	1,121	1,121				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.						
67	Yonkers, N. Y	$2,349					$2,349
71	Wilmington, Del	1,600		$1,000	$600		
78	Waterbury, Conn	1,240				$1,240	
79	St. Joseph, Mo	237			237		
88	East St. Louis, Ill	1,200		1,200			
91	Peoria, Ill	4,382	$674	3,708			
99	El Paso, Tex	3,618					3,618
104	Springfield, Ill	720		720			
113	Sioux City, Iowa	1,239			1,239		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.						
133	Haverhill, Mass	$184	$184				
135	Bay City, Mich	394			$394		
140	Chelsea, Mass	120	120				
145	Newton, Mass	110	110				
154	Fitchburg, Mass	118					$118
193	Aurora, Ill	1,930	1,930				
196	Joplin, Mo	808					808
201	Brookline, Mass	3,259			1,700	$1,559	
209	Ogden, Utah	62		$62			
213	Madison, Wis	90					90

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

CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
New York, N. Y. (1)	$101,784
Combustibles	62,500
Incumbrances	28,050
Photometric	11,234
Chicago, Ill. (2):	
Public utilities	72,675
Cleveland, Ohio (6):	
Not specified	14,752
Detroit, Mich. (7)	7,991
Combustibles	6,002
Refrigerator	1,989
Baltimore, Md. (8):	
Motor vehicle headlights	100
Los Angeles, Cal. (10)	20,514
Housing commission	12,461
Board of mechanical engineers	8,053
Buffalo, N. Y. (11):	
Dance hall	1,800
San Francisco, Cal. (12)	11,586
Industrial inspection	6,118
Light and water inspection	3,570
Horticultural inspection	1,898
Milwaukee, Wis. (13)	2,400
Sign inspection	1,200
Heating apparatus inspection	1,200
Newark, N. J. (15)	16,836
Bureau of combustibles and fire risks	14,000
Trolley cars	2,836
New Orleans, La. (16):	
Factory	1,767
Minneapolis, Minn. (18):	
Street car	$1,669
Kansas City, Mo. (21):	
Factory	2,872
Portland, Oreg. (22):	
Motor bus	1,179
Denver, Colo. (24):	
Permit inspection	8,582
Rochester, N. Y. (25):	
Combustibles	1,320
Providence, R. I. (26)	2,104
City gauger	1,308
Inspection of kerosene	796
St. Paul, Minn. (27):	
Sign	1,140
Birmingham, Ala. (33):	
Liquor	6,132
Scranton, Pa. (41):	
Coal	950
Salt Lake City, Utah (50):	
Bureau of mechanical inspection	3,878
Lowell, Mass. (53):	
Gas pipe	1,115
Houston, Tex. (55):	
Sidewalk	1,095
Yonkers, N. Y. (67):	
Combustibles	2,349
El Paso, Tex. (99):	
Jitney	3,618
Fitchburg, Mass. (154):	
Petroleum	118
Joplin, Mo. (196):	
Public-safety inspector	808
Madison, Wis. (213):	
Steamboat and launch	90

Payments for expenses of miscellaneous protection to person and property.—In Division II of Table 12 under the general heading "Other protection to person and property" are shown the payments for salaries and expenses of city officials, boards, and commissions, and those to various private associations and organizations for securing protection to person and property. All payments of this character, not readily assigned to the columns with descriptive headings, are shown in the column headed "All other."

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

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City number.	Table XXIV — CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Morgue.	Harbor master.	Inspection of animals.	Flood protection.	All other.
	Grand total	$1,210,194	$76,477	$14,684	$7,747	$58,642	$1,052,644
	Group I	796,662	44,925	681	1,270	9,840	739,946
	Group II	146,719	31,389	1,087	1,283	31	112,929
	Group III	131,963	.....	8,915	3,065	34,349	85,634
	Group IV	99,778	163	1,962	783	8,042	88,828
	Group V	35,072	.....	2,039	1,346	6,380	25,307
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.						
1	New York, N. Y.	$305,000	$5,150	.....	.....	.....	$299,850
2	Chicago, Ill.	306,414	.....	.....	.....	.....	306,414
3	Philadelphia, Pa.	24,812	1,872	.....	.....	.....	22,940
4	St. Louis, Mo.	5,351	5,351	.....	.....	.....	.....
5	Boston, Mass.	19,576	786	.....	.....	.....	18,790
6	Cleveland, Ohio	4,763	2,865	.....	.....	.....	1,898
7	Detroit, Mich.	18,579	2,630	$681	.....	.....	15,268
8	Baltimore, Md.	9,301	4,801	.....	.....	.....	4,500
9	Pittsburgh, Pa.	35,457	21,470	.....	.....	$5,622	8,365
10	Los Angeles, Cal.	67,409	.....	.....	$1,270	4,218	61,921
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.						
11	Buffalo, N. Y.	$26,199	$7,597	.....	.....	.....	$18,602
12	San Francisco, Cal.	8,342	7,855	.....	.....	.....	487
13	Milwaukee, Wis.	2,580	1,462	$1,087	.....	$31	.....
14	Cincinnati, Ohio	15,057	2,779	.....	.....	.....	12,278
15	Newark, N. J.	5,294	.....	.....	.....	.....	5,294
16	New Orleans, La.	6,371	3,971	.....	.....	.....	2,400
17	Washington, D. C.	51,806	.....	.....	.....	.....	51,806
18	Minneapolis, Minn.	4,046	2,763	.....	$1,283	.....	.....
19	Seattle, Wash.	14,361	4,962	.....	.....	.....	9,399
20	Jersey City, N. J.	7,600	.....	.....	.....	.....	7,600
21	Kansas City, Mo.	5,063	.....	.....	.....	.....	5,063
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.						
22	Portland, Oreg.	$8,862	.....	$2,580	.....	.....	$6,282
23	Indianapolis, Ind.	20,326	.....	.....	.....	$13,274	7,052
24	Denver, Colo.	1,170	.....	.....	.....	.....	1,170
25	Rochester, N. Y.	6,500	.....	.....	.....	.....	6,500
26	Providence, R. I.	4,967	.....	2,625	.....	.....	2,342
28	Louisville, Ky.	3	.....	.....	.....	.....	3
29	Columbus, Ohio	6,926	.....	.....	.....	5,987	939
32	Atlanta, Ga.	5,464	.....	.....	.....	.....	5,464
34	Omaha, Nebr.	1,546	.....	.....	.....	.....	1,546
36	Richmond, Va.	2,350	.....	.....	.....	.....	2,350
38	Spokane, Wash.	100	.....	.....	.....	.....	100
39	New Haven, Conn.	425	.....	425	.....	.....	.....
40	Memphis, Tenn.	12,977	.....	.....	.....	12,664	313
41	Scranton, Pa.	3,445	.....	.....	.....	.....	3,445
42	Paterson, N. J.	1,679	.....	.....	.....	.....	1,679
43	Grand Rapids, Mich.	2,424	.....	.....	.....	2,424	.....
44	Fall River, Mass.	3,747	.....	.....	$561	.....	3,186
45	Dayton, Ohio	2,698	.....	.....	.....	.....	2,698
46	Dallas, Tex.	13,741	.....	.....	.....	.....	13,741
47	San Antonio, Tex.	10,325	.....	.....	.....	.....	10,325
48	Bridgeport, Conn.	2,244	.....	1,305	.....	.....	939
49	New Bedford, Mass.	1,318	.....	352	100	.....	866
52	Cambridge, Mass.	3,462	.....	.....	1,494	.....	1,968
53	Lowell, Mass.	660	.....	.....	510	.....	150
54	Tacoma, Wash.	1,478	.....	1,378	.....	.....	100
55	Houston, Tex.	5,121	.....	.....	.....	.....	5,121
56	Trenton, N. J.	135	.....	.....	.....	.....	135
57	Hartford, Conn.	164	.....	.....	.....	.....	164
60	Fort Worth, Tex.	2,377	.....	.....	.....	.....	2,377
61	Camden, N. J.	2,104	.....	.....	.....	.....	2,104
63	Springfield, Mass.	25	.....	.....	.....	.....	25
64	Lynn, Mass.	1,250	.....	250	.....	.....	1,000
65	Des Moines, Iowa	1,405	.....	.....	.....	.....	1,405
66	Lawrence, Mass.	545	.....	.....	400	.....	145

City number.	Table XXIV—Con. — CITY.	PAYMENTS FOR EXPENSES FOR— Total.	Morgue.	Harbor master.	Inspection of animals.	Flood protection.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.						
67	Yonkers, N. Y.	$28	.....	.....	.....	.....	$28
68	Schenectady, N. Y.	3,450	.....	.....	.....	$3,450	.....
69	Kansas City, Kans.	832	.....	.....	.....	832	.....
70	Oklahoma City, Okla.	4	.....	.....	.....	.....	4
71	Wilmington, Del.	200	.....	$200	.....	.....	.....
72	Duluth, Minn.	1,621	.....	300	.....	.....	1,321
74	Norfolk, Va.	10,425	$163	.....	.....	.....	10,262
75	Elizabeth, N. J.	480	.....	.....	.....	.....	480
77	Somerville, Mass.	10,606	.....	.....	.....	.....	10,606
80	Manchester, N. H.	7	.....	.....	.....	.....	7
82	Hoboken, N. J.	7,781	.....	.....	.....	.....	7,781
86	Evansville, Ind.	225	.....	.....	.....	.....	225
89	Passaic, N. J.	143	.....	.....	.....	.....	143
91	Peoria, Ill.	405	.....	.....	.....	.....	405
92	Wichita, Kans.	116	.....	.....	.....	4	112
93	Bayonne, N. J.	2,958	.....	.....	.....	.....	2,958
94	South Bend, Ind.	2,516	.....	.....	.....	.....	2,516
95	Savannah, Ga.	4,565	.....	.....	.....	.....	4,565
97	Brockton, Mass.	633	.....	.....	$633	.....	.....
99	El Paso, Tex.	1,500	.....	.....	.....	.....	1,500
101	Holyoke, Mass.	526	.....	.....	.....	.....	526
102	Portland, Me.	1,462	.....	1,462	.....	.....	.....
104	Springfield, Ill.	186	.....	.....	.....	.....	186
105	Canton, Ohio	150	.....	.....	.....	.....	150
106	Charleston, S. C.	3,009	.....	.....	.....	.....	3,009
111	Mobile, Ala.	1,000	.....	.....	.....	.....	1,000
112	Atlantic City, N. J.	36,174	.....	.....	.....	.....	36,174
113	Sioux City, Iowa	646	.....	.....	.....	.....	646
115	Covington, Ky.	172	.....	.....	.....	.....	172
117	Flint, Mich.	74	.....	.....	.....	74	.....
119	Tampa, Fla.	16	.....	.....	.....	.....	16
121	New Britain, Conn.	38	.....	.....	.....	.....	38
122	San Diego, Cal.	4,483	.....	.....	.....	1,282	3,201
123	Binghamton, N. Y.	2,400	.....	.....	.....	2,400	.....
126	Malden, Mass.	947	.....	.....	150	.....	797
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.						
132	Salem, Mass.	$550	.....	$350	$200	.....	.....
133	Haverhill, Mass.	472	.....	217	250	.....	$5
134	Pasadena, Cal.	919	.....	.....	.....	.....	919
138	Racine, Wis.	350	.....	.....	.....	.....	350
140	Chelsea, Mass.	892	.....	.....	263	.....	629
142	Macon, Ga.	300	.....	.....	.....	.....	300
144	Woonsocket, R. I.	76	.....	.....	.....	.....	76
145	Newton, Mass.	1,245	.....	.....	250	.....	995
147	Butte, Mont.	3,742	.....	.....	.....	.....	3,742
153	Galveston, Tex.	1,400	.....	.....	.....	$218	1,182
154	Fitchburg, Mass.	303	.....	.....	.....	.....	303
164	Portsmouth, Va.	1,500	.....	.....	.....	.....	1,500
165	Everett, Mass.	787	.....	.....	200	.....	587
166	San Jose, Cal.	450	.....	.....	.....	450	.....
167	Pittsfield, Mass.	579	.....	.....	.....	.....	579
169	Quincy, Mass.	868	.....	.....	183	.....	685
170	Elmira, N. Y.	115	.....	.....	.....	115	.....
172	New Rochelle, N. Y.	300	.....	300	.....	.....	.....
174	Cedar Rapids, Iowa	2,260	.....	.....	.....	2,260	.....
175	Niagara Falls, N. Y.	461	.....	.....	.....	.....	461
176	Mount Vernon, N. Y.	647	.....	.....	.....	.....	647
181	Taunton, Mass.	234	.....	.....	.....	.....	234
183	Waterloo, Iowa	1,009	.....	.....	.....	1,009	.....
185	Everett, Wash.	50	.....	.....	.....	.....	50
189	Shreveport, La.	611	.....	.....	.....	.....	611
190	Austin, Tex.	600	.....	.....	.....	.....	600
192	Boise, Idaho	2,328	.....	.....	.....	2,328	.....
195	Waco, Tex.	2,088	.....	.....	.....	.....	2,088
199	Bellingham, Wash.	100	.....	100	.....	.....	.....
200	Colorado Springs, Colo.	1,148	.....	.....	.....	.....	1,148
202	Danville, Ill.	629	.....	.....	.....	.....	629
203	Kenosha, Wis.	1,147	.....	.....	.....	.....	1,147
209	Ogden, Utah	1,314	.....	.....	.....	.....	1,314
211	Stamford, Conn.	1,156	.....	.....	.....	.....	1,156
214	Waltham, Mass.	555	.....	.....	.....	.....	555
218	Newport, R. I.	3,872	.....	1,072	.....	.....	2,800
219	Wilmington, N. C.	15	.....	.....	.....	.....	15

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

City, city number, and character of expense.	Amount.
New York, N. Y. (1)	$299,850
Commissioner of records	200,870
Public administrator	45,673
Board of inebriety	45,420
United States life-saving corps	7,887
Chicago, Ill. (2)	306,414
Litigation—for reduction of gas rates	91,783
Fire prevention bureau	70,567
Public welfare bureau	39,537
Inspection of moral conditions	25,035
Moving-picture operators and censors	23,748
Transportation and traction bureau	21,784
Telephone complaint bureau	20,488
Morals commission	5,499
Board of examiners—masons' contracts	3,496
Liquor commission	2,876
Technical board on safety of vessels	635
Eastland disaster expense	488
Wrecking condemned buildings	478
Philadelphia, Pa. (3):	
Fire marshal	22,940
Boston, Mass. (5)	18,790
Fire prevention	17,290
Inspector of minors' licenses	1,500
Cleveland, Ohio (6)	1,898
Boxing commission	1,523
Damages by dogs	375
Detroit, Mich. (7)	15,268
County drain commission	9,901
Telephone rate investigation	3,602
Game warden	1,765
Baltimore, Md. (8):	
State industrial accident commission	4,500
Pittsburgh, Pa. (9)	8,365
Street-railway investigation	6,837
Damage to stock	1,522
Fire marshal	6
Los Angeles, Cal. (10)	61,921
Horticultural commission	31,777
Forest protection	21,624
Public administrator	4,079
Flood damages	2,524
Fish, game, and fire warden	1,195
Bee inspection	722
Buffalo, N. Y. (11)	18,602
Proposed reduction in street-railway fares	14,800
Examining franchise of Federal Telephone & Telegraph Co.	3,250
Traffic ordinance committee	552
San Francisco, Cal. (12)	487
Public administrator	424
Moving-picture censor	63
Cincinnati, Ohio (14)	12,278
Street-railway rate revision	8,188
Gas-rate revision	3,086
Damage to sheep	1,004
Newark, N. J. (15)	5,294
Rate discrimination—port of New York	4,894
Gas rate	400
New Orleans, La. (16)	2,400
Fire warden	1,800
Travelers' aid	600
Washington, D. C. (17)	51,806
Surveyor's office	32,205
Insurance department	11,788
Regulation of female employment	4,500
Automobile board	2,710
Roping off Avenue for Admiral Dewey's funeral	523
Removal of dangerous buildings	72
Enforcement of fish and game laws	8
Seattle, Wash. (19)	$9,399
County game protection	8,504
Horticultural expert	895
Jersey City, N. J. (20)	7,600
Freight and lighterage	6,000
Ferry-rate contest	1,200
Gas-rate case	400
Kansas City, Mo. (21)	5,063
Dance and skating	5,014
Wolf bounty	49
Portland, Oreg. (22)	6,282
Traffic investigator	3,831
Grappler	1,278
Moving-picture censor	1,173
Indianapolis, Ind. (23):	
Appraisement of waterworks	7,052
Denver, Colo. (24)	1,170
Liquor	722
Safety-first	345
Public trustee	103
Rochester, N. Y. (25)	6,500
Fire marshal	6,460
Examining midwives	40
Providence, R. I. (26)	2,342
Surveyor of lumber	1,228
Weather reports	1,074
Weigher of coal, etc.	22
Viewer of fences	18
Louisville, Ky. (28):	
Vice commission	3
Columbus, Ohio (29):	
Dance hall	939
Atlanta, Ga. (32)	5,464
Freight bureau	5,000
Travelers' aid	450
Examining moving-picture operators	14
Omaha, Nebr. (34):	
Fire warden	1,546
Richmond, Va. (36)	2,350
Vice commission	1,600
Travelers' aid	750
Spokane, Wash. (38):	
Telephone rate expert	100
Memphis, Tenn. (40)	313
Moving-picture censor	309
Jitney board	4
Scranton, Pa. (41):	
Mine cave commission	3,445
Paterson, N. J. (42):	
Contesting increased freight rates	1,679
Fall River, Mass. (44)	3,186
Investigation by pond and water commission	1,602
Investigation of street-railway fares	1,412
Forest warden	150
Pulmotor	22
Dayton, Ohio (45):	
Investigation of gas and electric rates	2,698
Dallas, Tex. (46)	13,741
Investigation of public utilities	7,450
Legal aid	2,416
Moving-picture censor	2,105
Fire marshal	1,770
San Antonio, Tex. (47)	10,325
Fire and police station	6,674
Fire marshal	1,221
Chauffeurs' examiner	1,090
Complaint clerk	840
Lower freight rates	500
Bridgeport, Conn. (48)	939
Vice commission	914
Fire warden	25
New Bedford, Mass. (49):	
Shellfish commission	866
Cambridge, Mass. (52)	1,968
Fire prevention	1,918
Game warden	50
Lowell, Mass. (53):	
Fish warden	150
Tacoma, Wash. (54):	
Expert—telephone rates	100
Houston, Tex. (55)	5,121
Fire marshal	1,901
Travelers' aid	1,670
Moving-picture censor	1,550
Trenton, N. J. (56):	
Contesting freight rates	$135
Hartford, Conn. (57):	
Legal aid bureau	164
Fort Worth, Tex. (60)	2,377
Fire marshal	1,508
Levee repairs	847
Depot hearing—legal	22
Camden, N. J. (61)	2,104
Moving-picture censor	1,104
Veterinary for fire and police departments	1,000
Springfield, Mass. (63):	
Fish warden	25
Lynn, Mass. (64):	
Transportation expert	1,000
Des Moines, Iowa (65):	
Fire marshal	1,405
Lawrence, Mass. (66)	145
Merrimac River boom	100
Fish warden	45
Yonkers, N. Y. (67):	
Life-saving corps	28
Oklahoma City, Okla. (70):	
Examining moving-picture operators	4
Duluth, Minn. (72)	1,321
Fire warden	1,080
Lighting canal piers	163
Water for ship canal building	78
Norfolk, Va. (74)	10,262
Cheaper gas investigation	8,308
Surveyor	1,947
Removal of unsafe wall	7
Elizabeth, N. J. (75):	
Dance hall inspection	480
Somerville, Mass. (77)	10,606
Electrical department—undistributed	9,242
Fire prevention	1,364
Manchester, N. H. (80):	
Damage by dogs	7
Hoboken, N. J. (82)	7,781
Contesting increased freight rates	7,497
3-cent fare investigation	278
Reporting names of automobile owners to state	6
Evansville, Ind. (86):	
Electric examiner	225
Passaic, N. J. (89):	
Gas litigation	143
Peoria, Ill. (91)	405
Electrical examining board	180
Recovering drowned bodies	125
Examining elevator operators	100
Wichita, Kans. (92):	
Removal of dangerous buildings	112
Bayonne, N. J. (93)	2,958
Excise inspector	1,200
Freight rate investigation	1,000
Plumbing code	758
South Bend, Ind. (94):	
Investigation—Indiana-Michigan Electric Co.	2,516
Savannah, Ga. (95)	4,565
Freight bureau	4,043
Powder magazine	300
Chimney sweeping	222
El Paso, Tex. (99):	
Fire marshal	1,500
Holyoke, Mass. (101)	526
Street-railway strike	410
Fighting forest fires	116
Springfield, Ill. (104):	
Gas rate investigation	186
Canton, Ohio (105):	
Sewage plant investigation	150
Charleston, S. C. (106)	3,009
Freight adjustments	3,005
Board of examiners, moving pictures	4
Mobile, Ala. (111):	
Powder magazine	1,000
Atlantic City, N. J. (112)	36,174
Life guards	35,593
Search for bodies after fire	581
Sioux City, Iowa (113):	
Fire marshal	$646
Covington, Ky. (115)	172
Wrecking houses	75
Signal lights	72
Recovering dead bodies	25
Tampa, Fla. (119)	16
Examining chauffeurs	15
Examining moving-picture operators	1
New Britain, Conn. (121):	
Damage done by dogs	38
San Diego, Cal. (122)	3,201
Harbor master	1,800
Fixing gas and electric rates	1,401
Malden, Mass. (126)	797
Fire prevention	764
High-cost-of-living meeting	33
Haverhill, Mass. (133):	
Fish warden	5
Pasadena, Cal. (134)	919
Forest fire patrol	892
Moving-picture censor	27
Racine, Wis. (138):	
Removal of ice jam in river	350
Chelsea, Mass. (140):	
Fire prevention	629
Macon, Ga. (142):	
Travelers' aid	300
Woonsocket, R. I. (144):	
Fire marshal	76
Newton, Mass. (145)	995
Fire prevention	972
Search for bodies	23
Butte, Mont. (147)	3,742
Dynamite damages	3,032
Flood damages	710
Galveston, Tex. (153):	
Fire marshal	1,182
Fitchburg, Mass. (154):	
Forest fires	303
Portsmouth, Va. (164):	
Harbor commission	1,500
Everett, Mass. (165):	
Fire prevention	587
Pittsfield, Mass. (167):	
Forest fires	579
Quincy, Mass. (169):	
Fire prevention	685
Niagara Falls, N. Y. (175):	
Bureau of information	461
Mount Vernon, N. Y. (176):	
Gatemen—railroad crossing	647
Taunton, Mass. (181)	234
Street-railway fare investigation	150
Fish warden	84
Everett, Wash. (185):	
Hearing—telephone rate case	50
Shreveport, La. (189):	
Fire marshal	611
Austin, Tex. (190):	
Fire marshal	600
Waco, Tex. (195)	2,088
Fire marshal	1,563
Warehouse	525
Colorado Springs, Colo. (200)	1,148
Electrician	1,123
Travelers' aid	25
Danville, Ill. (202)	629
Free public scales	352
Travelers' aid	275
Recovering body	2
Kenosha, Wis. (203):	
Lake shore protection	1,147
Ogden, Utah. (209):	
Flood emergency	1,314
Stamford, Conn. (211)	1,156
Public records	881
Public maps	145
Damages by dogs	84
Hitching grounds	25
Fire warden	13
Fox bounties	8
Waltham, Mass. (214)	555
Fire prevention	505
Fish warden	50
Newport, R. I. (218):	
Investigation—public service corporations	2,800
Wilmington, N. C. (219):	
Averting strike	15

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Payments for miscellaneous expenses.—The amounts shown in Division IX of Table 12 under the heading "Other miscellaneous" are classified, by cities, under a number of separate headings, in Table XXV, which follows.

City number.	Table XXV — City.	Payments for expenses for— Total.	Publicity.	Floral offerings.	Y. M. C. A. and Y. W. C. A.	Monuments.	All other.
	Grand total	$406,916	$78,236	$784	$5,120	$8,525	$314,251
	Group I	101,395	12,786			4,784	83,825
	Group II	74,870		52	680	109	74,029
	Group III	117,832	46,841	185	1,800		69,006
	Group IV	27,648	9,410	359	620	2,102	15,157
	Group V	85,171	9,199	188	2,020	1,530	72,234
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.						
1	New York, N. Y.	$8,303				$4,784	$3,519
5	Boston, Mass.	7,997					7,997
6	Cleveland Ohio	3,023					3,023
7	Detroit, Mich.	16,457					16,457
8	Baltimore, Md.	6,148	$5,500				648
9	Pittsburgh, Pa.	23,451	1,073				22,378
10	Los Angeles, Cal.	36,016	6,213				29,803
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.						
11	Buffalo, N. Y.	$5,814					$5,814
12	San Francisco, Cal.	52		$52			
13	Milwaukee, Wis.	42,601					42,601
14	Cincinnati, Ohio	6,615				$109	6,506
16	New Orleans, La.	600					600
17	Washington, D. C.	1,552					1,552
18	Minneapolis, Minn.	12,036					12,036
19	Seattle, Wash.	3,554			$680		2,874
21	Kansas City, Mo.	2,046					2,046
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.						
23	Indianapolis, Ind.	$35,747		$100			$35,647
24	Denver, Colo.	21,554	$21,554				
25	Rochester, N. Y.	7,094					7,094
26	Providence, R. I.	87	87				
27	St. Paul, Minn.	2,080					2,080
28	Louisville, Ky.	37		[1] 37			
30	Oakland, Cal.	497	497				
31	Toledo, Ohio	5,676	5,676				
32	Atlanta, Ga.	4,460	3,250	10	$1,200		
33	Birmingham, Ala.	2,000					2,000
36	Richmond, Va.	5,936	5,260				676
46	Dallas, Tex.	1,644			600		1,044
47	San Antonio, Tex.	16,434		12			16,422
50	Salt Lake City, Utah	314					314
52	Cambridge, Mass.	1,201	1,201				
55	Houston, Tex.	9,432	9,016				416
56	Trenton, N. J.	10					10
57	Hartford, Conn.	3,000					3,000
60	Fort Worth, Tex.	269		26			243
61	Camden, N. J.	360	300				60

[1] Includes carriages for funeral of councilman.

City number.	Table XXV—Con. — City.	Payments for expenses for— Total.	Publicity.	Floral offerings.	Y. M. C. A. and Y. W. C. A.	Monuments.	All other.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.						
70	Oklahoma City, Okla.	$7					$7
74	Norfolk, Va.	1,877	$1,840				37
80	Manchester, N. H.	800			$200		600
81	Troy, N. Y.	100				$100	
91	Peoria, Ill.	70	70				
93	Bayonne, N. J.	5,435					5,435
95	Savannah, Ga.	2,697	2,277		420		
99	El Paso, Tex.	5,632	5,000	$31			601
100	Terre Haute, Ind.	3,559				409	3,150
102	Portland, Me.	100					100
103	Allentown, Pa.	593				593	
104	Springfield, Ill.	2,500					2,500
106	Charleston, S. C.	223	223				
107	Chattanooga, Tenn.	2,574					2,574
108	Pawtucket, R. I.	68					68
112	Atlantic City, N. J.	1,000				1,000	
114	Little Rock, Ark.	225		225			
117	Flint, Mich.	57		57			
119	Tampa, Fla.	85					85
121	New Britain, Conn.	46		46			
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.						
131	Topeka, Kans.	$16		$16			
133	Haverhill, Mass.	31					$31
134	Pasadena, Cal.	3,393	$3,393				
139	Lincoln, Nebr.	43,346					43,346
140	Chelsea, Mass.	54					54
141	Superior, Wis.	397					397
142	Macon, Ga.	2,235	49		$420		1,766
143	Muskogee, Okla.	129	114				15
144	Woonsocket, R. I.	285			285		
145	Newton, Mass.	89					89
146	Montgomery, Ala.	1,938	233		180		1,525
149	Roanoke, Va.	138	3		135		
152	Lansing, Mich.	500					500
153	Galveston, Tex.	25		25			
158	Lexington, Ky.	210	210				
161	Charlotte, N. C.	62		20			42
162	Decatur, Ill.	3,757		7			3,750
167	Pittsfield, Mass.	3,300					3,300
168	Knoxville, Tenn.	325	60				265
175	Niagara Falls, N. Y.	4,759	4,662			$97	
176	Mount Vernon, N. Y.	7,463					7,463
182	Oshkosh, Wis.	1,173				1,173	
188	Stockton, Cal.	4					4
189	Shreveport, La.	380	355				25
190	Austin, Tex.	27					27
191	Columbia, S. C.	3,762		80	500		3,182
198	Lynchburg, Va.	2,800			500		2,300
201	Brookline, Mass.	260				260	
203	Kenosha, Wis.	2,500					2,500
207	Tulsa, Okla.	19					19
208	Winston-Salem, N. C.	72					72
210	Norristown, Pa.	40		40			
216	Charleston, W. Va.	1,405					1,405
219	Wilmington, N. C.	277	120				157

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.
New York, N. Y. (1):	
Panama-Pacific Exposition	$3,519
Boston, Mass. (5)	7,997
Historical buildings	7,474
Mobilization of troops	478
Bounding post	45
Cleveland, Ohio (6):	
Agricultural society and farmers' institute	3,023
Detroit, Mich. (7)	16,457
Selective draft	12,957
Street railway commission	3,500
Baltimore, Md. (8):	
Not specified	$648
Pittsburgh, Pa. (9):	
Exposition building improvements	22,378
Los Angeles, Cal. (10)	29,803
Exhibition	23,803
Home gardens	6,000
Buffalo, N. Y. (11)	5,814
Federal registration, selective draft	4,214
Hamburg fair	1,600
Milwaukee, Wis. (13):	
State fair grounds	42,601
Cincinnati, Ohio (14)	$6,506
County agricultural society	2,184
County experiment farm	4,241
Annexation expense	81
New Orleans, La. (16)	600
State fair association	500
New Orleans Federation of Women's Clubs	100
Washington, D. C. (17):	
Registration, selective draft	1,552
Minneapolis, Minn. (18)	12,036
Street railway appraisal	9,670
Minneapolis, Minn.—Contd.	
County agricultural society	$910
Agricultural agent	910
County bar association	546
Seattle, Wash. (19)	2,874
Agricultural expert	2,387
Storage on exhibits	487
Kansas City, Mo. (21):	
Farm adviser	2,046
Indianapolis, Ind. (23):	
Bond and coupon fund	35,647
Rochester, N. Y. (25):	
County contingent fund (not otherwise described)	7,094

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CITY, CITY NUMBER, AND CHARACTER OF EXPENSE.	Amount.
St. Paul, Minn. (27)	$2,080
St. Paul motor boat club	1,000
Commission on river terminals and railroad conventions	500
Minnesota fanciers' association	300
Printers' baseball league	200
Memorial resolutions	80
Birmingham, Ala. (33):	
Oak Hill Memorial Association	2,000
Richmond, Va. (36)	676
Poe Memorial Association	350
Marking historical buildings	192
Funeral former official	134
Dallas, Tex. (46):	
Municipal exhibit at state fair	1,044
San Antonio, Tex. (47):	
River and ditch commission	16,422
Salt Lake City, Utah (50)	314
Citizens' military training camp	214
Shipment of "figures" from San Francisco	100
Houston, Tex. (55):	
Young men's business league	416
Trenton, N. J. (56):	
Care of grave of founder of library trust fund	10
Hartford, Conn. (57):	
Military census	3,000
Fort Worth, Tex. (60):	
Federal registration	$243
Camden, N. J. (61):	
Flag presented to steamer "City of Camden"	60
Oklahoma City, Okla. (70):	
Selective draft	7
Norfolk, Va. (74)	37
Engrossing resolutions	27
Purchase of old letter (1753)	10
Manchester, N. H. (80)	600
Salvation Army	200
Boys' club	200
Girls' club	200
Bayonne, N. J. (93):	
Investigation for terminal site	5,435
El Paso, Tex. (99):	
Funeral, city physician	601
Terre Haute, Ind. (100):	
Investigation, electric rates	3,150
Portland, Me. (102):	
Veteran firemen's association	100
Springfield, Ill. (104):	
Donation for state memorial building	2,500
Chattanooga, Tenn. (107):	
Appraisal, water plant	2,574
Pawtucket, R. I. (108):	
Funeral of ex-official	68
Tampa, Fla. (119):	
Copy of testimony	85
Haverhill, Mass. (133):	
Riot damages	$31
Lincoln, Nebr. (139)	43,346
University of Nebraska	43,000
Water for state fair	346
Chelsea, Mass. (140):	
Flowers, and engrossing resolutions	54
Superior, Wis. (141):	
Pumps and wells	397
Macon, Ga. (142)	1,766
Camp Harris	1,646
Proposed light plant	110
Funeral of former official	10
Muskogee, Okla. (143):	
Investigation of conditions of cyclone victims at Colegate	15
Newton, Mass. (145):	
Perambulating city lines	89
Montgomery, Ala. (146)	1,525
Camp site	1,517
Selective draft	8
Lansing, Mich. (152):	
Home gardens	500
Charlotte, N. C. (161):	
Funeral of fireman	42
Decatur, Ill. (162):	
Association of commerce	3,750
Pittsfield, Mass. (167):	
Writing history of Pittsfield	3,300
Knoxville, Tenn. (168):	
Decorations for fair	265
Mount Vernon, N. Y. (176):	
Board of water supply	$7,463
Stockton, Cal. (188):	
Draping city offices in honor of dead mayor	4
Shreveport, La. (189):	
Mayor's funeral	25
Austin, Tex. (190)	27
Medals for boy scouts	23
Soldiers' Christmas boxes	4
Columbia, S. C. (191)	3,182
Chamber of commerce	3,000
Christmas donation (city employees)	113
Southern Commercial Congress	40
Incinerator investigation	27
Red Cross stamps	2
Lynchburg, Va. (198)	2,300
Fair association	2,000
Banquet in honor of National Guard	300
Kenosha, Wis. (203):	
Private cemetery	2,500
Tulsa, Okla. (207):	
Selective draft	19
Winston-Salem, N. C. (208)	72
Poultry show	50
Marking bounds of city	22
Charleston, W. Va. (216):	
Water inquiry	1,405
Wilmington, N. C. (219)	157
Corn show exhibit	150
Selective draft	7

Payments for city pensions and gratuities.—The payments for 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, school employees, employees of health department, and to other city employees.

Payments shown under the heading "All other" in 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.
New York, N. Y. (1)	$664,433
Street-cleaning department	277,702
Other city employees	367,381
Judges supreme court	19,350
Chicago, Ill. (2)	35,449
Municipal	25,112
Library	4,233
Parks	3,354
House of correction	2,750
Philadelphia, Pa. (3):	
Park guards	1,500
Boston, Mass. (5)	192,111
Water department	34,413
County	16,428
Parks	14,274
Overseer of the poor	1,750
Undistributed	125,246
Pittsburgh, Pa. (9)	5,977
County employees	2,459
Families of deceased employees	2,385
Bureau of electricity	1,133
Newark, N. J. (15)	13,349
City clerks	3,750
Sewer and drainage	1,950
County employees	1,859
Comptroller's office	1,800
Board of works	1,550
Markets	640
Public baths	600
Streets and highways	600
Water department	600
Jersey City, N. J. (20)	$1,200
Assessor's office	600
Parks	600
Oakland, Cal. (30)	3,080
Street department	1,253
City hall janitor	720
Garbage department	663
Parks	444
Atlanta, Ga. (32)	2,277
Street department	1,607
Cemeteries	450
Parks	220
Worcester, Mass. (35)	4,267
Street department	2,735
City messenger	738
Water department	587
Sewers	207
Dallas, Tex. (46):	
Former sewer employees	360
Bridgeport, Conn. (48)	1,370
Almshouse	870
Charities	500
New Bedford, Mass. (49)	2,574
Highways	1,988
Wharves	323
Almshouse physician	263
Cambridge, Mass. (52)	15,713
Street department	8,924
Sewers	2,344
Water department	1,100
Cemeteries	1,097
Parks	668
Building inspector	600
Cambridge, Mass. (52)—Con.	
City home	$530
Clerk of committees	450
Lowell, Mass. (53)	1,197
Street department	937
Building department	260
Camden, N. J. (61)	3,000
Highways	1,200
Water department	1,200
City property	600
Springfield, Mass. (63):	
Undistributed	1,101
Lynn, Mass. (64)	4,783
Water department	1,776
Highway department	955
Assessor	840
Cemeteries	697
Sewer department	308
Parks	207
Somerville, Mass. (77)	5,477
Highway department	2,807
Building department	1,944
Water department	726
Savannah, Ga. (95):	
Undistributed	3,957
Brockton, Mass. (97)	4,083
Street department	3,110
Sewer department	555
Water department	418
Holyoke, Mass. (101):	
Street department	735
Flint, Mich. (117)	925
Injured employee	520
Flint, Mich. (117)—Contd.	
Widow of former employee	$405
Malden, Mass. (126)	847
Street department	797
Electrician	50
Augusta, Ga. (128):	
Street department	276
Salem, Mass. (132)	4,253
Water department	1,718
Street department	1,389
Public property	672
City scales	250
Parks	218
City messenger	6
Chelsea, Mass. (140)	1,513
Street department	1,044
Water department	469
Newton, Mass. (145)	5,656
Street department	5,120
Water department	536
Fitchburg, Mass. (154)	2,381
Street department	1,472
Water department	909
Everett, Mass. (165):	
Highway department	697
Quincy, Mass. (170):	
Highway department	798
Brookline, Mass. (201):	
Street department	1,523
Waltham, Mass. (214)	3,420
Street department	2,475
Public building department	600
Water department	345

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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 included 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 1916, 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: 1903–1917.—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 1917, 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.	1917	1915	1913	1911	1909	1907	1905	1903
Total	$591,399,369	$546,568,203	$496,740,906	$452,899,274	[1] $407,106,606	[1] $367,367,970	[2] $304,496,910	[1] $278,173,930
General government	68,912,356	62,793,192	58,164,796	53,766,741	49,810,900	42,703,670	30,423,347	30,842,225
Police department	65,682,264	62,335,571	58,266,275	54,950,854	51,527,093	46,074,136	40,764,402	38,252,201
Fire department	49,806,696	47,812,190	44,909,557	42,549,659	39,704,942	34,922,636	30,210,481	27,322,333
All other protection to person and property	11,365,047	10,548,745	9,500,742	8,619,570	7,460,730	6,888,956	5,982,930	5,446,193
Health conservation	15,021,084	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	45,357,512	43,635,125	40,364,850	37,063,114	33,281,546	30,273,319	24,862,021	21,067,428
Highways	60,712,058	60,615,862	55,082,013	52,214,269	43,195,318	42,718,510	36,373,941	34,208,774
Charities, hospitals, and corrections	43,911,400	38,285,217	32,702,442	30,647,652	28,133,754	24,408,009	19,319,855	18,280,597
Schools	180,259,299	162,332,373	141,453,958	127,604,264	114,381,363	102,395,627	87,600,787	80,853,672
Libraries	7,570,124	7,134,599	6,379,535	5,939,527	6,242,855	4,989,705	4,153,901	4,067,969
Recreation	20,636,954	20,416,484	18,555,635	17,114,125	14,076,633	11,794,950	10,201,070	7,457,424
Pensions and gratuities	14,058,760	10,583,791	8,567,280	7,595,205	6,177,447	5,394,555	3,739,750	3,013,706
All other	8,105,815	7,952,107	12,558,549	6,206,219	5,302,915	8,177,495	5,988,717	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 $22,373,246. The actual increase and per cent of increase of these expenses for each period over those of the preceding period are shown in the following statement:

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

TABLE 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,

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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, conservation of health, and highways, and in the case of libraries and miscellaneous payments, where the cities of Groups I and II show the same per capita. The per capita figures of Groups III and V are in some instances larger than those of Groups I and IV, respectively. The figures for individual cities of the different groups show striking variations, because of factors other than population which influence expense payments. 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	$30.29	$17.27	$26.77	$13.97	$26.25	$7.56	$27.75	$7.67	$38.49	$6.04
General government	2.93	1.73	2.06	1.83	1.32	0.67	2.84	0.76	2.92	0.48
Police department	3.46	2.22	2.81	1.27	2.58	0.80	2.72	0.59	3.50	0.50
Fire department	2.51	1.62	1.83	1.57	3.10	1.02	2.33	0.56	3.52	0.34
All other protection to person and property	0.48	0.20	0.75	0.31	0.25	0.17	0.49	0.07	0.38	0.04
Conservation of health	0.74	0.43	0.52	0.37	0.53	0.09	0.86	0.04	1.58	0.07
Sanitation, or promotion of cleanliness	2.55	1.87	1.97	2.02	2.58	0.59	1.01	0.75	3.30	0.17
Highways	3.06	2.53	2.84	1.56	3.70	1.01	3.62	1.06	6.48	0.55
Charities, hospitals, and corrections	2.76	1.38	4.19	0.68	0.70	0.14	0.03	0.04	0.75	(1)
Schools	7.73	3.90	7.69	3.64	8.90	2.83	10.01	3.61	8.96	3.65
Libraries	0.57	0.17	0.21	0.11	0.70	0.08	0.50	0.01	1.05	0.04
Recreation	1.60	0.88	1.21	0.36	1.22	0.08	2.98	0.12	4.64	0.11
Miscellaneous	0.77	0.02	0.02	0.02	0.37	0.01	.....	(1)	0.42	(1)
General	1.04	0.34	0.66	0.23	0.31	0.07	0.37	0.06	0.99	0.05

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

DIAGRAM 16.—PER CAPITA PAYMENTS FOR SPECIFIED GENERAL DEPARTMENTAL EXPENSES BY GROUPS OF CITIES WITH SPECIFIED POPULATION: 1917.

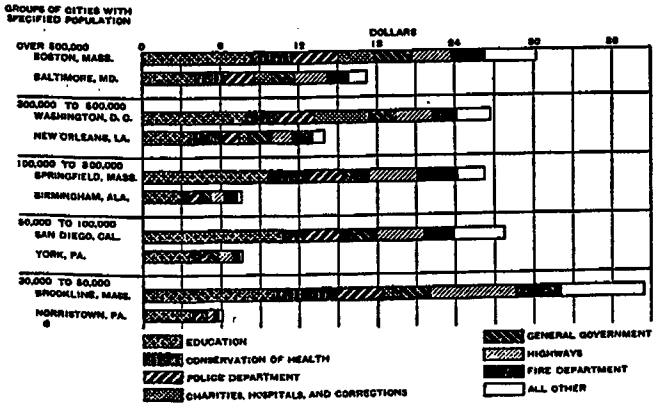

Diagram 16 presents graphically the most important of the data of Table XXVII.

Comparative summary of the per capita net payments for general departmental expenses of all cities for specified years: 1903–1917.—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 1917. 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 $18.96 in 1917, a gain of 43.7 per

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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 14-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			PROTECTION TO PERSON AND PROPERTY.							EDUCATION.			
YEAR.	Total.	General government.	Police department.[1]	Fire department.[1]	All other.	Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	Schools.[1]	Libraries.[2]	Recreation.[2]	Miscellaneous and general.[1]
1917	$18.96	$2.18	$2.08	$1.61	$0.35	$0.48	$1.45	$1.96	$1.36	$5.89	$0.25	$0.66	$0.69
1915	18.45	2.10	2.08	1.63	0.35	0.40	1.46	2.06	1.26	5.58	0.24	0.68	0.61
1913	17.23	2.00	2.00	1.57	0.32	0.35	1.40	1.93	1.11	4.98	0.22	0.63	0.71
1911	17.62	2.08	2.12	1.67	0.33	0.33	1.44	2.04	1.17	5.04	0.23	0.65	0.53
1909	16.07	1.96	2.03	1.57	0.29	0.31	1.31	1.71	1.10	4.54	0.25	0.55	0.45
1907	15.95	1.86	1.98	1.53	0.29	0.29	1.30	1.91	1.05	4.42	0.21	0.51	0.59
1905	13.88	1.38	1.85	1.40	0.27	0.22	1.13	1.67	0.88	3.99	0.19	0.47	0.44
1903	13.19	1.46	1.80	1.30	0.25	0.22	0.99	1.64	0.86	3.86	0.19	0.35	0.27

[1] Payments for pensions are included in column "Miscellaneous and general" for 1911, 1913, 1915, and 1917; 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 1917; for the years 1903 to 1909 they are included with the expenses for libraries.

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

DIAGRAM 17.—PER CAPITA NET PAYMENTS FOR THE GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES FOR SPECIFIED YEARS: 1903–1917.

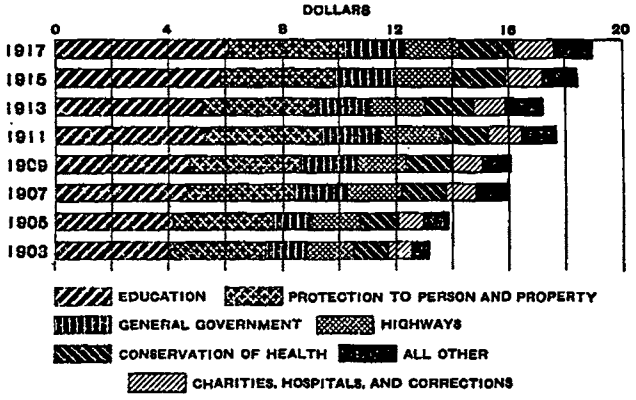

TABLE 14.

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 Group V to 4.9 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 11.9, 10.2, 10.1, 9.9, and 8.6, respectively, for the different groups. Eight cities reported police expenses in excess of 15 per cent of their total departmental expenses, as follows: Charleston, S. C., 17.6; Jacksonville, Fla., 16.9; Woonsocket, R. I., and Columbia, S. C., 16.4; Montgomery, Ala., 16.2; Savannah, Ga., 15.8; Wilmington, N. C., 15.6; and Mobile, Ala., 15.1. The smallest relative expense for this purpose, 4 per cent, was reported by Boise, Idaho. For fire department expenses the proportion was largest for the cities of Group IV, 11.2 per cent, and smallest for the cities of Group I, 6.8 per cent. The highest percentage for any city was 18.9 for Knoxville, Tenn., and the lowest, 4.3, 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, 12.2, was reported for Poughkeepsie, N. Y., and the smallest, 0.3, for Quincy, Ill.

The percentage of general expenses for highways and that for schools were smallest for Group I and largest for Group V. Auburn, N. Y., shows the highest percentage for highways, 20.7; and Hamilton, Ohio, the lowest, 3.1. The largest percentage of expenses for schools, 63.7, was reported for Bellingham, Wash., while the smallest, 15.9, was reported for Detroit, Mich. 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: 1903–1917.—Table XXIX, which follows, gives a comparative summary of the per cent of governmental cost payments for the expenses of the general de-

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partments of all cities having over 30,000 inhabitants represented by those of the principal divisions of such expenses for specified years from 1903 to 1917. 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.	1917	1915	1913	1911	1909	1907	1905	1903
General government	11.5	11.4	11.6	11.8	12.2	11.7	10.0	11.1
Police department	11.0	11.3	11.6	12.0	12.6	12.4	13.3	13.6
Fire department	8.5	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	2.5	2.2	2.0	1.9	1.9	1.8	1.6	1.7
Sanitation, or promotion of cleanliness	7.6	7.9	8.1	8.2	8.1	8.1	8.1	7.5
Highways	10.4	11.2	11.2	11.6	10.6	12.0	12.0	12.4
Charities, hospitals, and corrections	7.2	6.8	6.4	6.6	6.9	6.6	6.3	6.5
Schools	31.1	30.2	28.9	28.6	28.2	27.7	28.7	29.3
Libraries	1.3	1.3	1.3	1.3	1.5	1.3	1.4	1.5
Recreation	3.5	3.7	3.7	3.7	3.4	3.2	3.4	2.7
Pensions and gratuities	2.2	1.9	1.7	1.6	1.5	1.4	1.2	1.1
All other	1.3	1.4	2.5	1.4	1.3	2.2	2.0	1.0

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

DIAGRAM 18.—PER CENT DISTRIBTIOUN OF PRINCIPAL GENERAL DEPARTMENTAL EXPENSES OF ALL CITIES FOR SPECIFIED YEARS: 1903–1917.

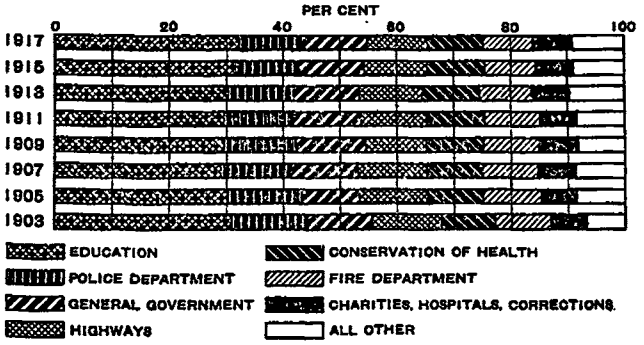


TABLE 15.

Payments for expenses of public service enterprises.—The nature of these enterprises has been explained in the text discussion of Table 11, on page 81. Payments for municipal service enterprises as distinguished from public service enterprises are shown in detail in Table 16.

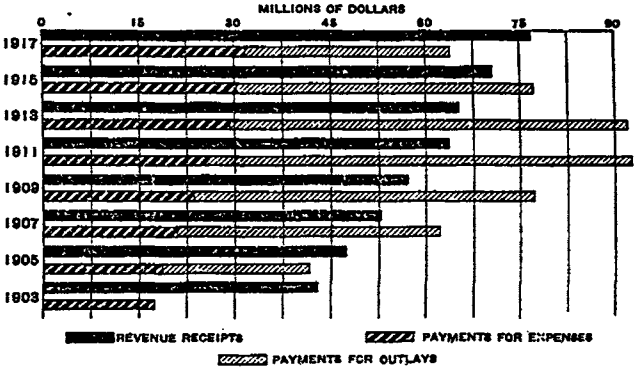
Water supply systems are the most important of the public service enterprises operated by American cities. Statistics of revenue receipts and payments for expenses and outlays of such systems have been presented annually since 1902 for 146 cities, except as to outlays for 1902 and 1903. A summary of these receipts and payments for specified years from 1903 to 1917, inclusive, is included in the statement which follows.

YEAR.	Revenue receipts.	PAYMENTS.		
		Total.	Expenses.	Outlays.
1917	$76,964,015	$63,918,158	$31,885,640	$32,032,518
1915	70,599,902	76,609,355	30,217,904	46,391,451
1913	65,317,823	91,276,498	29,227,070	62,049,428
1911	63,610,139	91,968,532	25,882,798	66,085,734
1909	57,105,840	76,452,815	23,519,487	52,933,328
1907	52,712,870	61,760,318	20,827,844	40,932,474
1905	47,396,604	41,581,743	18,677,311	22,904,432
1903	42,986,187	(1)	17,449,061	(1)

[1] Outlays for water supply systems not reported separately.

From 1903 to 1917 the receipts from the revenues of water supply systems of these 146 cities increased $33,977,828, or 79 per cent, while their payments for expenses increased $14,436,579, or 82.7 per cent. The payments for expenses amounted to 40.6 per cent of the receipts from revenues in 1903 and 41.4 per cent in 1917. 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 1917 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: 1903–1917.



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 corpora-

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tions, 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 1917 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—				
		Total.	Ferries.	Toll bridges.	City farms.	Miscellaneous.
	Grand total	$3,584,284	$1,477,882	$427,459	$28,581	$1,650,362
	Group I	1,772,266	1,345,472	416,841	.....	9,953
	Group II	1,596,494	132,410	.....	.....	1,464,084
	Group III	127,782	.....	.....	.....	127,782
	Group IV	39,842	.....	4,272	15,640	19,930
	Group V	47,900	.....	6,346	12,941	28,613
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.					
1	New York, N. Y.	$1,454,072	$1,037,231	$416,841	.....	.....
5	Boston, Mass.	306,884	296,931	.....	.....	$9,953
8	Baltimore, Md.	11,310	11,310	.....	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.					
12	San Francisco, Cal.	$997,395	.....	.....	.....	$997,395
16	New Orleans, La.	428,133	.....	.....	.....	428,133
19	Seattle, Wash.	170,966	$132,410	.....	.....	38,556
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.					
22	Portland, Oreg.	67,383	.....	.....	.....	$67,383
24	Denver, Colo.	1,540	.....	.....	.....	1,540
30	Oakland, Cal.	58,859	.....	.....	.....	58,859
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.					
106	Charleston, S. C.	$1,542	.....	.....	.....	$1,542
115	Covington, Ky.	4,272	.....	$4,272	.....	.....
121	New Britain, Conn.	3,314	.....	.....	.....	3,314
122	San Diego, Cal.	15,640	.....	.....	$15,640	.....
128	Augusta, Ga.	15,074	.....	.....	.....	15,074
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.					
130	Davenport, Iowa	$1,124	.....	.....	.....	$1,124
134	Pasadena, Cal.	12,941	.....	.....	$12,941	.....
180	Jamestown, N. Y.	19,321	.....	.....	.....	19,321
189	Shreveport, La.	2,073	.....	$2,073	.....	.....
204	Newport, Ky.	4,273	.....	4,273	.....	.....
208	Winston-Salem, N. C.	7,902	.....	.....	.....	7,902
213	Madison, Wis.	266	.....	.....	.....	266

The payments shown under the heading "Miscellaneous" in Table XXX 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., West End improvements; New Britain, Conn., ice plant, $1,958, slaughterhouse, $1,356; Augusta, Ga., canal; Davenport, Iowa, levee; Jamestown, N. Y., gravel pit; Winston-Salem, N. C., abattoir; and 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.")

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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 waterworks, 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 contrareceipts 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 92.4 per cent was reported for city corporations, 3.9 per cent for independent school districts, and 3.7 per cent for other independent divisions, including certain counties in Groups I and II.

The aggregate of all interest payments was $140,520,935. Of this amount $21,839,978, 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 89.7 per cent of the total interest payments was on funded and floating debt, 5.7 per cent on special assessment loans, and 4.6 per cent on revenue loans and miscellaneous debt obligations.

The interest on special assessment loans is seldom paid from collections of property taxes or similar revenues, but from special assessments, such assessments being collected in a number of annual or semiannual installments, each one of which includes an amount for meeting the interest on the 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 1917, 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 1917:

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YEAR.	PER CAPITA.		Per cent of all governmental cost payments for interest.
	Net indebtedness.[1]	Net payments for interest on all classes of debt.	
1917	$77.78	$3.57	11.0
1915	75.56	3.51	10.3
1913	67.57	3.10	9.7
1911	65.84	3.01	9.4
1909	60.63	2.84	9.4
1907	55.42	2.55	8.6
1905	50.66	2.36	9.2
1903	53.08	2.06	8.3

[1] For the years 1909, 1911, 1915, and 1917 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.

A practically continuous increase in indebtedness and interest payments of all cities the statistics of which are summarized in the statement are illustrated by Diagrams 20 and 21.

DIAGRAM 20.—PER CAPITA NET INDEBTEDNESS OF ALL CITIES FOR SPECIFIED YEARS: 1903–1917.

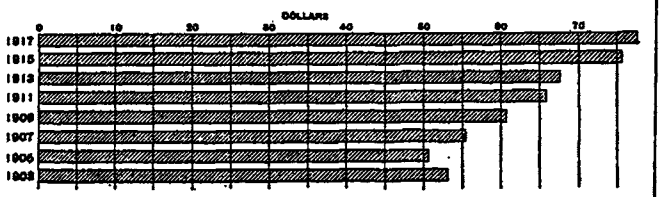
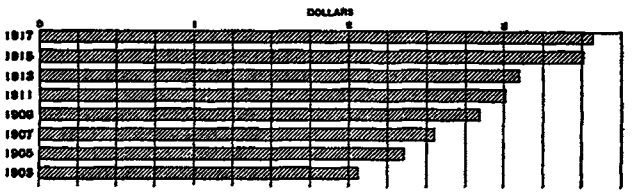
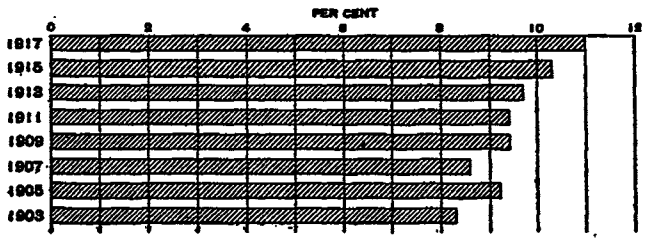


DIAGRAM 21.—PER CAPITA NET PAYMENTS FOR INTEREST OF ALL CITIES FOR SPECIFIED YEARS: 1903–1917.



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: 1903–1917.



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 were later received. The payments last mentioned are included in Table 22 under a descriptive heading. In the case of 22 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 219 cities was $286,888,226, while the governmental cost payments for outlays, as above explained, were $286,529,990. 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 $108,512,099. The governmental cost payments for outlays over the excess last referred to were $178,017,891. This shows that for the 219 cities as a whole the net receipts from increase of debts were only 37.8 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

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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 total payments for outlays for electric light plants for lighting city streets or municipal buildings were $594,970, and those for other municipal service enterprises were $1,103,126. 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 1917.

Table XXXI. YEAR.	Total.	General government.	PROTECTION TO PERSON AND PROPERTY. Total.	Police department.	Fire department.	All other.	Conservation of health.	Sanitation, or promotion of cleanliness.	Highways.	Charities, hospitals, and corrections.	EDUCATION. Total.	Schools.	Libraries.	Recreation.	Miscellaneous and general.[1]
1917	$6.98	$0.31	$0.23	$0.04	$0.14	$0.05	$0.07	$1.13	$3.25	$0.17	$1.42	$1.33	$ 0.09	$0.34	$0.06
1915	8.35	0.28	0.28	0.04	0.17	0.08	0.08	1.55	3.76	0.28	1.61	1.54	0.06	0.41	0.10
1913	7.61	0.21	0.29	(2)	(2)	(2)	0.06	1.13	3.39	0.22	1.37	(2)	(2)	0.57	0.06
1911	7.81	0.31	0.29	0.06	0.19	0.04	0.04	1.04	3.79	0.24	1.45	1.34	0.10	0.56	0.09
1909	7.26	0.26	0.28	0.05	0.19	0.04	0.04	1.05	3.29	0.24	1.45	1.30	0.15	0.58	0.07
1907	7.07	0.24	0.29	0.06	0.17	0.06	(3)	1.10	3.26	0.20	1.41	1.28	0.13	0.44	0.13
1905	6.39	0.14	0.28	(2)	(2)	(2)	(3)	1.00	2.87	0.11	1.47	1.32	0.15	0.53	(4)
1903	5.74	0.11	0.21	(2)	(2)	(2)	(5)	(6)	3.02	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: 1903–1917.

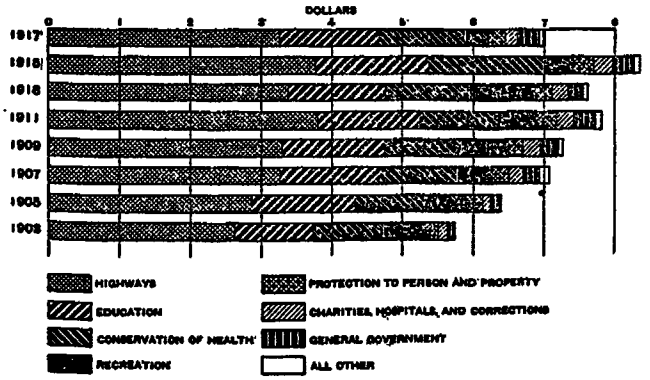

TABLE 19.

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 nongovernmental cost payments in addition to the one described above. This is a classification which separates the

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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 nonmunicipal 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 to it 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 219 cities covered by this report, 78 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 141 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 78 of the 219 cities covered by this report decreased their debt obligations to the public during the year 1917, although during that period the 219 cities as a whole received from new debt obligations $108,512,099 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-one cities increased their indebtedness to the public, such increase constituting less than 20 per cent of the payments for outlays in 33 cities, from 20 to 40 per cent in 28, from 40 to 60 in 32, from 60 to 80 in 14, from 80 to 100 in 10, and more than 100 in the following cities: Philadelphia, Johnstown, Chester, New Castle, and Easton, Pa.; Boston and Quincy, Mass.; Bridgeport, Conn.; Oklahoma City

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and Muskogee, Okla.; Wilmington, Del.; Bayonne, N. J.; Terre Haute, Ind.; Davenport, Iowa; Roanoke, Va.; Galveston, Tex.; Lexington, Ky.; Fresno, Cal.; Everett, Wash.; Lima and Zanesville, Ohio.; Jackson, Mich.; Shreveport, La.; and Columbia, S. C. Of the cities whose increase of indebtedness to the public constituted more than 100 per cent of their outlays, all except Muskogee, Okla., 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 totals of outlays shown in Table 18 exceed such totals shown in Table 4 in the column headed "Outlays" in the case of 22 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 poses. Table 4 summarizes revenue receipts and governmental cost payments by the independent divisions of government of the cities. Table 23 presents

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a summary of all receipts classified as revenue and nonrevenue and all payments classified as governmental cost and nongovernmental cost, cash balances, and date of the close of the fiscal year for each division there shown, and in addition it shows the receipts, payments, cash balances, and 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 nonrevenue, 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 219 cities of the United States for which reports were secured, 128 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 three cities of over 30,000 inhabitants do all of them close their fiscal year on the same date. Of the 91 cities closing their 1917 fiscal year on dates other than December 31, 27 closed such year on June 30, 14 on March 31, 2 on April 16, 12 on April 30, 10 on November 30, 6 on February 28, 7 on September 30, 4 on January 31, 4 on May 31, 2 on August 31, and 1 each on April 9, May 7, and December 28.

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 150, and those with funds of the second class number 47.

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

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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 $22,604,737, an amount equal to 3.14 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.

Transactions of sinking funds.—Table 24 presents a summary of the financial transactions of all the sinking funds of the 197 cities having such funds at the close of the fiscal year 1917. 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 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, $19,204,757, or 43.9 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 1917, were: Special assessments, $28,120; business licenses, $331,590; fines and penalties, $774,111; major privileges, $531,669; minor privileges, $154,004; rents of miscellaneous property, $374,158; stenographers' fees, judicial, $31,071; revenue of water-supply systems, $8,571,015; revenue of public markets, $306,544; revenue of docks and slips, $5,459,101; income from ferries, $1,394,090; rapid-transit rents, $514,164; interest on bank deposits not assets of sinking funds, $722,740; and for the collection of taxes for the state, $12,380.

The sinking funds of 92 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, com-

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plete 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 intrusted to municipalities as constituting convenient agencies for accomplishing the desired end. Funds established for city uses are termed *public trust funds for municipal uses*, while those established for purposes other than municipal in their nature and for which the cities can not make appropriations from revenues, are designated *public trust funds for nonmunicipal uses*. In the case of the greater number of these funds the income alone is available for the purposes for which the funds are created; but in the case of a few both principal and income may be expended.

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

Transactions of public trust funds for municipal uses.—The acceptance by a city of donations and bequests for municipal uses acts as an appropriation thereof, and the money or wealth so received, if accounted for in a legal sense, would be shown in the accounts or reports as "appropriated." To distinguish such appropriations from the ordinary governmental appropriations, they are usually set apart in special funds denominated "public trust funds." Cash and other wealth in these funds constitute governmental assets. The municipal purpose most often subserved by trust funds for municipal uses is that of providing pensions for policemen and firemen who have suffered disability or have completed a specified term of service, and gratuities for the families of those who have died in the service. The pensioning of teachers is rapidly growing in favor, 66 of the 219 cities reporting payments for this purpose in 1917. 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 219 cities covered by the present report, 181 reported public trust funds for municipal uses, with total receipts of $12,049,715 and payments of $23,789,702. The largest amount received by the public trust funds of any one city was $3,567,491, in Philadelphia, Pa., followed by Chicago, Ill., with $2,722,234. The largest payments by such funds in any one city amounted to $12,433,987, in Chicago, Ill., of which $1,479,869 was for pensions, followed by New York, N. Y., with $5,497,009, of which $5,489,505 was for pensions.

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

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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 $1,139,066. 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 $5,849,586 for 1917, 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 197 cities reporting sinking funds with assets, 76 reported city securities as their only asset other than cash, 11 reported other investments but no city securities, 63 reported both city securities and other investments, and 47 reported cash as their only asset at the close of the year.

At the close of the fiscal year 1917 the aggregate assets in the sinking funds reported equaled 19.8 per cent of the total indebtedness of the 219 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 1917, 183 cities had public trust funds for municipal uses, and of these, 25 reported funds holding no investments.

Assets of investment funds and value of miscellaneous investments.—Under the heading "Assets in investment funds and miscellaneous investments" are shown (1) all assets of funds with investments other than sinking and trust funds and (2) all interest-bearing

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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 permanent properties of the municipality which, according to the practice of some cities, are invested during a period of accumulation, are here also treated as investment funds.

Of the 219 cities covered by the investigation for 1917, 89 reported investment funds or miscellaneous investments, their assets aggregating $329,184,582.

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 nonmunicipal uses and in private trust funds are shown together, their aggregate being $15,201,989.

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

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that the valuations of public possessions for differentl 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.

Value of properties of general departments.—Of the valuation reported for departmental properties, amounting to $2,837,920,267, $1,269,613,084, or 44.7 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 $789,711,345; general government buildings, with a valuation of $260,344,104; and properties of charities, hospitals, and correctional institutions, with a valuation of $156,566,554. Of the total valuation for schools, $131,204,031, or 16.6 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 $24,436,871, 51.3 per cent, or $12,535,312, 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 18 cities; Chicago, Ill., reported $6,082,192, or nearly one-half of the total value of such properties, while Detroit, Mich., came next with a valuation of $3,787,513, or 30.2 per cent of the total. The valuation reported for Richmond, Va., and Nashville, Tenn., were $652,603 and $639,589, respectively.

The other municipal service enterprises reported were: Heating plant in Springfield, Mass.; electric light systems in Milwaukee, Wis.; St. Joseph, Mo.; Little Rock, Ark.; Kalamazoo, Mich.; Topeka, Kans.; Wheeling, W. Va.; Galveston, Tex.; Perth Amboy and Orange, N. J.; Decatur and Aurora, Ill.; Norristown and Easton, Pa.; and Newton, Mass., the last named being a combined lighting and heating plant; asphalt plants in 26 cities with a total valuation of $1,024,689, the larger amounts being for Chicago, Ill., $122,215; Detroit, Mich., $135,508; and New Orleans, La., $158,605. Twenty-five cities reported municipal garages with a combined valuation of $428,759, the largest amounts being for Dayton, Ohio, $65,000; St. Paul, Minn., $63,806; and Rochester, N. Y., $48,600. Other municipal service enterprises reported were Boston, Mass., printing plant, $57,800; Los Angeles, Cal., mechanical department, $96,163, and cement plant, $13,080; and Newark, N. J., city stables, $50,655.

The high-pressure fire system in New York, N. Y., was valued at $8,430,558; that in Detroit, Mich., at $1,317,185; and that in Toledo, Ohio, at $405,000. 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 bases of such valuations can statistics be compiled which will have any great value for purposes of comparison.

Value of properties of public service enterprises—Of the total value of public service enterprises, 72.4 per cent represents the value of water supply systems, 15.4 per cent, the value of docks, wharves, and landings, and 12.2 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 $42,386,040. The valuations appearing in this column are those of electric light and power systems, except the amounts shown for Richmond, Va., Duluth, Minn., Muskogee, Okla., and Wheeling, W. Va., $961,160 of the amount shown for Holyoke, Mass., and $259,400 of that shown for Hamilton, Ohio, which represent the valuations placed upon the gas supply systems operated by those cities.

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

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Table XXXII

City, city number, and enterprise.	Value.
Total	$109,511,106
Toll bridges	70,714,469
New York, N. Y. (1)	70,305,469
Covington, Ky. (115)	38,000
Shreveport, La. (189)	325,000
Newport, Ky. (204)	46,000
Public halls	10,758,605
Philadelphia, Pa. (3)	272,269
Cleveland, Ohio (6)	589,915
Pittsburgh, Pa. (9)	1,159,100
Buffalo, N. Y. (11)	388,936
San Francisco, Cal. (12)	2,007,712
Cincinnati, Ohio (14)	210,000
Newark, N. J. (15)	345,886
Portland, Oreg. (22)	280,000
Indianapolis, Ind. (23)	500,000
Denver, Colo. (24)	672,000
Rochester, N. Y. (25)	174,035
St. Paul, Minn. (27)	425,000
Oakland, Cal. (30)	935,612
Toledo, Ohio (31)	30,000
Omaha, Nebr. (34)	150,000
Richmond, Va. (36)	74,000
Dayton, Ohio (45)	20,000
Houston, Tex. (55)	520,203
Springfield, Mass. (63)	881,859
Lawrence, Mass. (66)	(1)
Peoria, Ill. (91)	$72,000
Wichita, Kans. (92)	215,272
Portland, Me. (101)	(1)
Canton, Ohio (105)	280,427
Little Rock, Ark. (114)	5,000
Saginaw, Mich. (116)	105,000
Topeka, Kans. (131)	(1)
Haverhill, Mass. (133)	(1)
Macon, Ga. (142)	(1)
Woonsocket, R. I. (144)	(1)
Lansing, Mich. (152)	28,300
Fitchburg, Mass. (154)	(1)
Charlotte, N. C. (161)	85,000
Knoxville, Tenn. (168)	(2)
Fresno, Cal. (184)	100,000
Austin, Tex. (190)	2,000
Tulsa, Okla. (207)	119,079
Wilmington, N. C. (219)	60,000
Subways for pipes and wires	8,094,950
Philadelphia, Pa. (3)	2,523,906
Baltimore, Md. (8)	4,883,914
Utica, N. Y. (76)	153,782
Erie, Pa. (87)	112,312
New Britain, Conn. (121)	166,400
Binghamton, N. Y. (123)	21,320
Pasadena, Cal. (134)	75,000
New Castle, Pa. (157)	65,000
Auburn, N. Y. (173)	90,316
Canals	$2,115,000
Newark, N. J. (15)	(3)
Augusta, Ga. (128)	2,115,000
City farms	1,101,915
San Diego, Cal. (122)	493,915
Pasadena, Cal. (134)	608,000
Street railways	6,151,369
San Francisco, Cal. (12)	5,677,089
Seattle, Wash. (19)	474,280
Ferries	1,040,324
New York, N. Y. (1)	(3)
Boston, Mass. (5)	610,100
Baltimore, Md. (8)	5,000
Seattle, Wash. (19)	425,224
Dispensaries:	
Charleston, S. C. (106)	(4)
Columbia, S. C. (191)	(4)
Abattoirs	43,600
New Britain, Conn. (121)	6,000
Winston-Salem, N. C. (208)	37,600
Ice plants	$11,332
Bridgeport, Conn. (48)	6,332
New Britain, Conn. (121)	5,000
City record:	
Boston, Mass. (5)	(4)
Belt railroad:	
New Orleans, La. (16)	1,186,017
Towage and pilotage:	
Portland, Oreg. (22)	215,763
Irrigation ditch:	
Denver, Colo. (24)	15,000
Water front development:	
Oakland, Cal. (30)	7,632,037
Municipal organ:	
Portland, Me. (102)	60,000
West End improvement:	
Charleston, S. C. (106)	100,000
Levee:	
Davenport, Iowa (130)	195,587
Market and armory:	
Portsmouth, Va. (164)	42,000
Gravel pit:	
Jamestown, N. Y. (180)	25,000
Quarry:	
Madison, Wis. (213)	8,138

[1] Valuation included with that of municipal buildings. [2] Valuation included with that of markets. [3] Valuation included with that of docks. [4] No valuation.

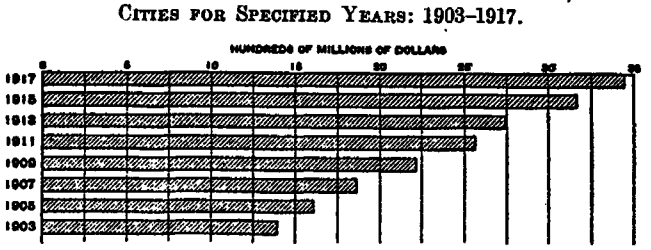
Table 28.

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 1917. The term *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 1917.

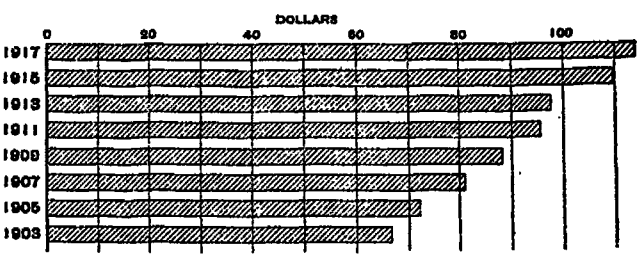
Year.	Amount.	Per capita.	Year.	Amount.	Per capita.
1917	$3,453,553,736	$114.02	1909	$2,214,639,832	$88.20
1915	3,168,756,138	109.86	1907	1,870,299,323	80.94
1913	2,747,908,942	97.62	1905	1,609,159,058	72.23
1911	2,558,745,024	95.52	1903	1,395,709,774	66.88

Diagram 24.—Gross Debt, at the Close of the Year, of 146 Cities for Specified Years: 1903–1917.



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.

Diagram 25.—Per Capita Gross Debt, at the Close of the Year, of 146 Cities for Specified Years: 1903–1917.



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 1903, 1910, 1911, 1915, and 1917 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

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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 219 cities, exclusive of that of the Massachusetts cities to the commonwealth, 92.5 per cent was incurred by the city corporations, 3.8 per cent by the independent school districts, and 3.7 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, $12,986,323 in Chicago, Ill., $6,847,799 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 and Jersey City, N. J., Minneapolis, Minn., and Kansas City, Mo.; park and driveway districts, $13,011,017 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, $14,467,616 in Chicago, Ill., and the total amount reported in the specified column for Oakland, Cal.; poor districts, the total amount reported in the specified column for Philadelphia, Pa.; Port of Seattle, $4,811,432 in Seattle, Wash., and Port of Portland, total amount reported in the specified column for Portland, Oreg.; water district, $7,521,982 in Omaha, Nebr., and $4,345,650 in Portland, Me.; bridge district, $310,000 in Portland, Me.; county supervisors' fund, the total amount reported in the specified column for Rochester, Syracuse, Albany, and Troy, N. Y.; town fund, the total amount reported in the specified column for Stamford, Conn.; and sewer and street improvement districts, the total amount reported in the specified column for Little Rock, Ark.

Indebtedness classified by character of outstanding debt obligations.—Indebtedness classified according to the character of the outstanding obligations is shown in Table 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 1917.

Table XXXIII YEAR.	Funded or fixed, and floating debt.	SINKING FUND ASSETS.		NET DEBT.[1]	
		Amount.	Per capita.	Amount.	Per capita.
1917	$3,150,424,610	$704,573,046	$23.26	$2,445,851,564	$80.75
1915	2,866,008,818	620,102,406	21.50	2,245,906,412	77.86
1913	2,490,461,618	540,454,805	19.20	1,950,006,813	69.28
1911	2,305,059,142	496,230,750	18.52	1,808,828,392	67.52
1909	1,959,162,993	422,063,594	16.81	1,537,079,399	61.21
1907	1,657,320,345	362,441,586	15.63	1,294,878,759	56.04
1905	1,438,741,403	319,395,648	14.53	1,119,345,755	50.94
1903	1,223,101,328	290,096,696	13.90	933,004,632	44.71

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

DIAGRAM 26.—PER CAPITA NET INDEBTEDNESS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1917.

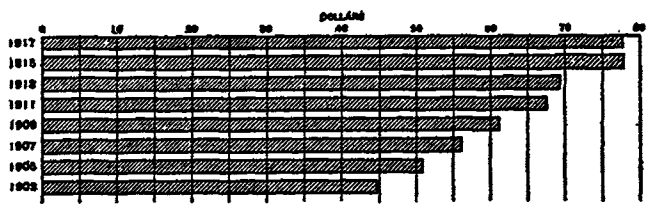
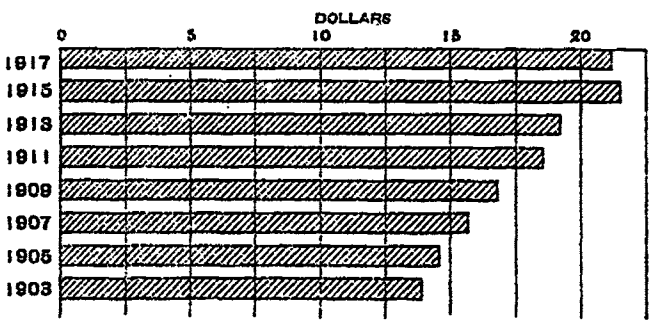


DIAGRAM 27.—PER CAPITA SINKING FUND ASSETS OF 146 CITIES FOR SPECIFIED YEARS: 1903–1917.



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.

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Indebtedness of Massachusetts cities to the state.—Table 28 gives the floating debt as above defined of all the 219 cities covered by this report, with the exception of the cities of Massachusetts.

The table does not include for the cities mentioned their debts to the commonwealth, although it includes all other debts. The funded debts of the Massachusetts cities to the state are of two kinds: (1) Those represented by the city's obligations to the state to reimburse it for the advances made for the city's portion of the expenses of abolishing railroad grade crossings, and (2) those represented by the obligations imposed on the cities by the state laws for reimbursing the state for the apportionment to the several cities of the costs of installing the metropolitan sewer, park, and water systems, including the improvements of the Charles River Basin.

These are municipal improvements which have been acquired and completed under the direction and supervision of the state authorities in the interest of the city of Boston and the near-by 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 144 of the 219 cities covered by the present report, including 8 of the 10 cities in Group I, 9 of the 11 cities in Group II, 33 of the 45 cities in Group III, 44 of the 62 cities in Group IV, and 50 of the 91 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, $677,535,031, or 18.7 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 benefited. The special assessment loans constituted 4.8 per cent of the total indebtedness reported. Hence the total burden of debt which was to be paid by general taxation without regard to special benefits received was 65.3 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

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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 character of the property, and the amount of such indebtedness:

CITY.	Property.	Amount of indebtedness.
New York, N. Y.	Rapid transit system	$162,437,889
Philadelphia, Pa.	Gas works	289,000
Boston, Mass.	Rapid transit system	33,708,700
Cincinnati, Ohio	Cincinnati Southern Railway	18,005,000
Toledo, Ohio	Gas works	350,000
Portsmouth, Va.	Ferry	25,000

As a rule, the debts of cities for the purposes of general departmental and municipal service enterprises were considerably greater than those for public service enterprises and investments, but for several cities the debt outstanding for public service enterprises and investments was the larger. The cities with this greater indebtedness for public service enterprises and investments were Los Angeles, San Diego, and Pasadena, Cal.; Tacoma, Wash.; Troy and Elmira, N. Y.; Portland, Me.; Covington and Newport, Ky.; Macon, Ga.; Pittsfield and Taunton, Mass.; Shreveport, La.; and Colorado Springs, Colo.

Increase during year in two classes of debt and in sinking fund assets.—Under the general title "Increase during the year in—" there are given under descriptive headings the increase in (1) the total funded and floating debts, (2) the sinking fund assets, and (3) the net debt. Of the 219 cities covered by the report, 129 showed increases during the year in net debt, amounting in the aggregate to $111,784,445, and 90 cities showed decreases in such debt aggregating $12,937,549.

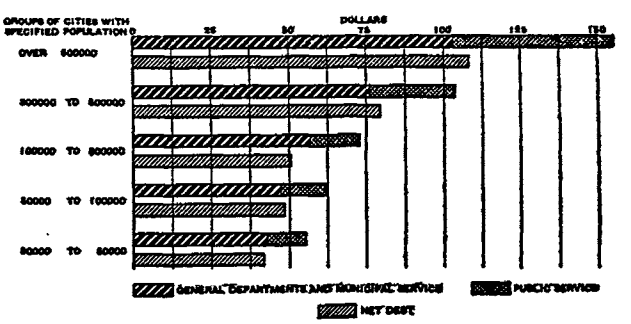
Per capita indebtedness.—In the columns headed "Per capita" there are given the per capita of (1) the total gross debt, (2) the gross debt incurred for general departments and municipal service enterprises, (3) the gross debt incurred for public service enterprises and investments, and (4) the net debt. The figures given in the column referred to under (1) are in the case of each city the sum of those given in the columns referred to under (2) and (3). No segregation of net indebtedness corresponding to that given of gross indebtedness was practicable. It should be noted, therefore, that in these figures for the net funded and floating indebtedness the indebtedness 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 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	$155.66	$103.09	$52.57	$108.35
300,000 and less than 500,000	103.67	76.27	27.40	79.44
100,000 and less than 300,000	72.93	56.94	15.99	50.10
50,000 and less than 100,000	62.00	47.16	14.84	48.52
Over 30,000 and less than 50,000	55.46	42.74	12.72	41.55

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: 1917.



The per capita net indebtedness was in excess of $100 for New York and Mount Vernon, N. Y.; Boston, Mass.; Baltimore, Md.; Cleveland and Cincinnati, Ohio; New Orleans, La.; Omaha, Nebr.; Atlantic City, N. J.; Portland, Me.; San Diego, Cal.; and Houston and Galveston, Tex. Four 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.	$176.22	St. Louis, Mo.	$25.07
II	Cincinnati, Ohio	156.92	Washington, D. C.	12.87
III	Houston, Tex.	117.80	Denver, Colo.	2.20
IV	San Diego, Cal.	193.73	Rockford, Ill.	11.55
V	Galveston, Tex.	132.53	Lansing, Mich.	2.76

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.

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DIAGRAM 29.—PER CAPITA NET INDEBTEDNESS OF CITIES WITH HIGHEST AND LOWEST PER CAPITA IN GROUPS OF CITIES WITH SPECIFIED POPULATION: 1917.

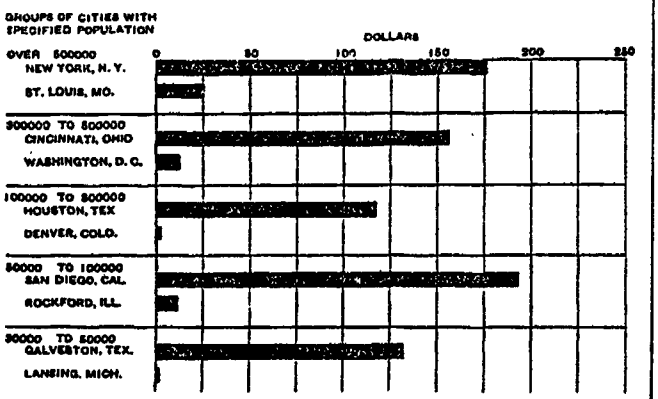

TABLE 29.

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 thoroughly made for but few cities, as is evidenced by the fact that the amount tabulated as incurred for "combined or unreported purposes" forms 24.7 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 3.4 per cent of the grand total of funded, floating, and special assessment debt, includes only what could not be so classified.

The designation "funding" is applied to bonds issued to meet unpaid claims and judgments and outstanding warrants, but the column so headed doubtless includes many obligations that would more properly be classified as issued for refunding. The debt obligations reported as issued for funding purposes amounted in all to 1.8 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, $175,024,260, as shown by Table 28, no less than $88,394,181, or 50.5 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.
	Total	$481,348,773
1	New York, N. Y.	363,098,086
	Rapid transit	162,437,889
	Docks and ferries	118,797,179
	Toll bridges	78,454,876
	Markets	3,408,142
2	Chicago, Ill.: Harbor	3,702,600
3	Philadelphia, Pa.	5,046,529
	Harbor	3,545,929
	Convention hall	1,500,000
	Not specified	600
5	Boston, Mass.	34,298,700
	Rapid transit	33,708,700
	Ferries	397,000
	Cemeteries	145,500
	Wharves	33,500
	Markets	14,000
6	Cleveland, Ohio	2,235,000
	Auditorium	1,500,000
	Markets	560,000
	Cemetery	175,000
8	Baltimore, Md.	14,410,000
	Docks	9,185,000
	Subway for pipes and wires	5,225,000
9	Pittsburgh, Pa.	1,198,500
	Memorial hall	938,000
	Markets	260,500
10	Los Angeles, Cal.: Harbor	4,865,000
11	Buffalo, N. Y.: Markets	220,400
12	San Francisco, Cal.: Railway	5,279,000
13	Milwaukee, Wis.: Market	127,500
14	Cincinnati, Ohio	18,539,600
	Cincinnati Southern Railway	18,005,000
	Leaseholds	233,600
	Memorial building	210,000
	Markets	91,000
15	Newark, N. J.	3,200,000
	Docks	2,500,000
	Markets	700,000
16	New Orleans, La.	961,944
	Public belt railroad	855,620
	Markets	106,324
19	Seattle, Wash.	5,148,264
	Docks and wharves	4,565,930
	Street railway	425,000
	Ferry	157,334
20	Jersey City, N. J.	376,000
	Harbor	251,000
	Docks	125,000
21	Kansas City, Mo.	375,000
	Markets	300,000
	Levee	75,000
22	Portland, Oreg.	3,414,200
	Docks	2,814,200
	Auditorium	600,000

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City number.	Table XXXIV—Continued. CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.
24	Denver, Colo.: Auditorium	$133,000
25	Rochester, N. Y.	228,000
	Market	128,000
	Auditorium	100,000
26	Providence, R. I.: Cemetery	3,000
27	St. Paul, Minn.	245,000
	Auditorium	200,000
	Docks and wharves	45,000
29	Columbus, Ohio: Market	38,000
30	Oakland, Cal.	2,928,122
	Water front	2,016,835
	Auditorium	881,287
31	Toledo, Ohio	202,000
	Market	180,000
	Wharf	12,000
	Cemetery	10,000
34	Omaha, Nebr.: Auditorium	150,000
36	Richmond, Va.: Markets	121,080
40	Memphis, Tenn.: Market house	40,000
44	Fall River, Mass.: Cemetery	5,200
45	Dayton, Ohio: Market	77,180
49	New Bedford, Mass.	71,000
	Wharves	63,000
	Cemetery	8,000
51	Nashville, Tenn.: Market	50,000
52	Cambridge, Mass.: Cemetery	8,000
54	Tacoma, Wash.	430,000
	Wharf	405,000
	Street railway	25,000
55	Houston, Tex.	2,246,500
	Harbor	1,987,500
	Wharf	150,000
	Market	109,000
59	Youngstown, Ohio: Market	32,500
61	Camden, N. J.: Docks and wharves	212,000
62	Albany, N. Y.: Docks and wharves	258,800
68	Schenectady, N. Y.: Market	80,000
74	Norfolk, Va.	664,209
	Docks and wharves	239,671
	Market	165,926
	Investment	153,400
	Cemetery	105,212
75	Elizabeth, N. J.: Docks	56,000
76	Utica, N. Y.: Subway for pipes and wires	117,550
79	St. Joseph, Mo.: Market	25,000
80	Manchester, N. H.: Cemetery	71,700
81	Troy, N. Y.: Docks	8,700
85	Jacksonville, Fla.: Docks and wharves	1,398,000
92	Wichita, Kans.: Forum	150,000
95	Savannah, Ga.: Auditorium	195,500
97	Brockton, Mass.: Cemetery	3,000
101	Holyoke, Mass.: Railroad	214,000
105	Canton, Ohio: Market house and auditorium	156,800
107	Chattanooga, Tenn.: Wharf	145,000
109	Berkeley, Cal.: Wharf	75,950
115	Covington, Ky.: Toll bridge	33,000
116	Saginaw, Mich.	28,000
	Auditorium	22,000
	Market	6,000
121	New Britain, Conn.: Subway for pipes and wires	146,000
122	San Diego, Cal.: Harbor	1,280,000
125	Springfield, Ohio: Market	75,000
128	Augusta, Ga.: Canal	847,000
129	Kalamazoo, Mich.: Cemetery	3,000
130	Davenport, Iowa: Levee	243,000
137	Huntington, W. Va.: Market	10,000
138	Racine, Wis.: Cemetery	14,000
141	Superior, Wis.: Docks	40,000
142	Macon, Ga.	116,000
	Auditorium	100,000
	Market	16,000
146	Montgomery, Ala.	110,000
	Market	100,000
	Wharf and warehouse	10,000
152	Lansing, Mich.: Market	5,000
155	Chester, Pa.: Wharf	45,833
156	Perth Amboy, N. J.	105,500
	Harbor	103,000
	Scale house	2,500
157	New Castle, Pa.: Subway for pipes and wires	25,000
161	Charlotte, N. C.: Auditorium	65,000
164	Portsmouth, Va.	25,400
	Ferry	25,000
	Cemetery	400

City number.	Table XXXIV—Continued. CITY, AND ENTERPRISE FOR WHICH INCURRED.	Outstanding indebtedness.
168	Knoxville, Tenn.: Market	$15,000
169	Quincy, Mass.: Cemetery	2,000
173	Auburn, N. Y.: Subway for pipes and wires	21,517
175	Niagara Falls, N. Y.: Market	39,400
178	Lorain, Ohio: Cemetery	20,000
181	Taunton, Mass.: Cemetery	33,000
182	Oshkosh, Wis.: Cemetery	20,000
184	Fresno, Cal.: Auditorium	39,000
187	Jackson, Mich.: Market	21,000
189	Shreveport, La.	200,404
	Toll bridge	168,500
	Cemetery	31,904
190	Austin, Tex.: Cemetery	42,000
196	Joplin, Mo.: Market	90,000
198	Lynchburg, Va.: Market and auditorium	54,500
204	Newport, Ky.: Toll bridge	37,000
207	Tulsa, Okla.: Auditorium	108,005
212	Zanesville, Ohio	22,000
	Market	20,000
	Cemetery	2,000
213	Madison, Wis.: Market	25,000
214	Waltham, Mass.: Cemetery	5,100

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 purposes, the remainder, $1,745,870,709, 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 $842,787,948, may be said to have been incurred for public improvements. The other part, amounting to $903,082,761, or 51.7 per cent of the total, may be considered as having been incurred for the properties of departments. To this should be added a portion of the funded and floating debt classified as incurred for combined or unreported purposes, and that shown as incurred for refunding or for funding purposes—that is, of the debt incurred for purposes not definitely reported. Assuming that the same proportion of this debt as of that incurred for specified purposes (51.7 per cent) was for the acquisition of departmental properties, the outstanding debt on account of such properties would amount to $1,231,781,399.

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The total valuation of departmental properties in 1917, as given in Table 27, was $2,837,920,267, and the ratio of debt to valuation was therefore 43.4 per cent. The foregoing percentages take no account of sinking fund assets, which at the close of 1917 constituted 21.8 per cent of the total outstanding funded and floating debt as shown in 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 1917 was 33.9 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 66.1 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 1917, as shown in Table 27, was $1,167,233,923. For these properties Table 29 shows a debt of $578,036,236, or 49.5 per cent of the valuation. In 12 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 $3,551,767,968. In addition to this amount Table 30 shows $16,045,992 for which the rates were not reported, and $9,230,418 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 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 1917. 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

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those obligations as recorded in Table 31. The amount of the excess for the 219 cities in 1917 was $3,805,048. Only seven 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 1917 fewer 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 $125,908,720, 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, but the valuation of such property does not appear in the report of property taxed for city purposes. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, differs from that of the city corporation. These differences are due to (1) differences in the areas of the city corporation and of the independent division; for example, the school districts of most Ohio cities, the park districts of some Illinois cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside the city limits, while a few school districts include only a portion of the territory within the cities; or (2) different bases of assessment, as in Dubuque, Iowa, where the city makes its own assessment of property, while the school district uses a totally different assessment of the same property made by the county.

In examining the figures of Table 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 purpose of such division, whether it is the same as or different from that made for city corporation purposes; except those for divisions of which less than 10 per cent of the valuation was outside the limits of the city corporation.

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

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outside the territorial limits of the city corporation have not been considered.

Tax rates.—The rates of levy for the general property tax per $1,000 of the assessed valuation and per $1,000 of reported true value are given for each of the several divisions and independent subdivisions of government.

In the case of cities in which taxes are levied at two or more rates in different divisions of the city or on different classes of property in the same division of government, the figures shown in Table 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— Assessed value.	Aggregate tax rate per $1,000 of— Estimated true value.
109	Berkeley, Cal.:				
	City corporation	$45,856,804	$654,268	[1] $14.27	[1] $9.90
	Original city	40,554,844	579,934	14.30	9.92
	North Brae annexation	2,383,495	32,892	13.80	9.57
	Claremont annexation	2,918,465	41,442	14.20	9.85
184	Fresno, Cal.:				
	City corporation	22,540,100	294,531	[1] 13.07	[1] 7.86
	Original city	16,566,995	218,684	13.20	7.94
	Annexation No. 1	3,266,515	43,053	13.10	7.88
	Annexation No. 2	1,547,110	18,983	12.27	7.38
	Annexation No. 3	1,139,480	13,811	12.12	7.29
10	Los Angeles, Cal.:				
	City corporation	480,745,280	6,745,648	[1] 14.03	[1] 6.80
	Original city	320,566,435	4,648,213	14.50	7.03
	Annex, 1896	51,685,030	749,433	14.50	7.03
	Annex, 1899	6,295,930	90,976	14.45	7.01
	Annex, 1906	18,537,445	253,963	13.70	6.64
	Annex, 1912	3,488,955	50,590	14.50	7.03
	Bairdstown	1,041,435	13,903	13.35	6.47
	Colegrove and East Hollywood	30,776,420	338,541	11.00	5.33
	Hollywood, old city	12,570,405	148,331	11.80	5.72
	Hollywood annex, 1908	164,045	1,804	11.00	5.33
	The Palms	4,797,540	61,169	12.75	6.18
	San Fernando	13,421,140	186,554	13.90	6.74
	San Pedro, old city	4,925,075	57,623	11.70	5.67
	San Pedro annex, 1906	3,495,960	39,854	11.40	5.53
	San Pedro terminal	2,402,155	26,424	11.00	5.33
	Wilmington	6,577,310	78,270	11.90	5.77

[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— Assessed value.	Aggregate tax rate per $1,000 of— Estimated true value.
30	Oakland, Cal.:				
	City corporation	$144,839,340	$2,680,104	[1] $18.50	[1] $9.25
	Original city	91,711,565	1,733,349	18.90	9.45
	Annexation, 1891 and 1897	29,227,490	552,400	18.90	9.45
	Annexation, 1909	23,900,285	394,355	16.50	8.25
	School districts	145,243,248	854,157	[1] 5.88	[1] 2.94
	Old city	123,530,953	716,480	5.80	2.90
	Fruitvale	6,933,125	47,145	6.80	3.40
	Melrose	2,382,295	15,723	6.60	3.30
	Lockwood	2,669,125	17,616	6.60	3.30
	Highland	1,097,500	7,792	7.10	3.55
	Bray and Elmhurst	3,304,775	18,837	5.70	2.85
	San Leandro	3,750,425	25,128	6.70	3.35
	Redwood	294,125	882	3.00	1.50
	Castro Valley	770,550	1,849	2.40	1.20
	Hayes	510,375	2,705	5.30	2.65
	Sanitary districts	2,225,443	3,925	[1] 1.76	[1] 0.88
	Melrose sanitary No. 1	1,812,843	1,450	0.80	0.40
	Melrose sanitary No. 2	412,600	2,475	6.00	3.00
134	Pasadena, Cal.:				
	City corporation	57,649,740	586,394	[1] 10.17	[1] 6.78
	Original city	40,636,460	421,400	10.37	6.91
	North Pasadena	6,536,200	64,774	9.91	6.61
	East Pasadena	9,045,820	87,382	9.66	6.44
	West Pasadena	1,431,260	12,838	8.97	5.98
98	Sacramento, Cal.:				
	City corporation	69,145,293	845,192	[1] 12.22	[1] 8.55
	Original city	58,045,603	719,766	12.40	8.68
	Annexations	11,099,690	125,426	11.30	7.91
166	San Jose, Cal.:				
	City corporation	25,801,215	313,575	[1] 11.30	[1] 7.32
	Original city	24,135,565	294,454	12.20	7.35
	West San Jose	1,033,670	11,463	11.09	6.68
	East San Jose	608,225	7,420	12.20	7.35
	North San Jose	23,475	235	10.00	6.03
	Mountain View	280	3	10.00	6.03
	School districts	26,075,800	100,196	[1] 3.84	[1] 2.31
	Original city	24,135,565	94,129	3.90	2.35
	West San Jose	1,033,670	2,998	2.90	1.75
	East San Jose	706,835	2,050	2.90	1.75
	Cottage Grove	175,975	950	5.40	3.25
	North San Jose	23,475	68	2.90	1.75
	Mountain View	280	1	3.10	2.15
188	Stockton, Cal.:				
	City corporation	27,142,763	433,125	[1] 15.96	[1] 5.46
	Original city	25,194,205	403,107	16.00	5.48
	Annexations	1,948,558	30,018	15.40	5.27
120	Pueblo, Colo.:				
	City corporation	30,824,932	497,884	[1] 16.15	[1] 16.15
	City of Pueblo	30,824,932	446,961	14.50	14.50
	Former city of Pueblo	18,089,981	3,618	0.20	0.20
	Former South Pueblo	7,348,452	1,470	0.20	0.20
	Former Bessemer	5,386,499	7,810	1.45	1.45
	Park district No. 1	12,241,231	18,362	1.50	1.50
	Park district No. 2	9,831,416	19,663	2.00	2.00
	School districts	30,824,932	262,077	[1] 8.50	[1] 8.50
	School district No. 1	18,089,981	158,287	8.75	8.75
	School district No. 20	12,734,951	103,790	8.15	8.15
48	Bridgeport, Conn.:				
	City corporation	167,504,459	3,222,673	[1] 19.24	[1] 19.24
	Urban property	166,650,489	3,216,354	19.30	19.30
	Suburban property	853,970	6,319	7.40	7.40
57	Hartford, Conn.:				
	City corporation	117,437,947	1,713,889	[1] 14.59	[1] 11.67
	Urban property	116,812,660	1,710,137	14.64	11.71
	Suburban property	625,287	3,752	6.00	4.80
	School districts	117,797,362	537,448	[1] 4.56	[1] 3.65
	Seven school districts	94,844,056	403,088	4.25	3.40
	West Middle districts	21,367,773	122,865	5.75	4.60
	Southwest district	1,585,533	11,495	7.25	5.80
121	New Britain, Conn.:				
	City corporation	45,746,178	700,034	[1] 15.30	[1] 15.30
	Urban property	44,573,194	695,342	15.60	15.60
	Suburban property	1,172,984	4,692	4.00	4.00

[1] Average rate.

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Table XXXV—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed value.	Aggregate tax rate per $1,000 of— Estimated true value.
39	New Haven, Conn.:				
	City corporation	$165,880,469	$3,016,910	[1] $18.19	[1] $18.19
	Wards 1 to 12	152,962,619	2,893,372	18.92	18.92
	Ward 13	5,374,290	26,871	5.00	5.00
	Wards 14 and 15	6,140,452	79,830	13.00	13.00
	Westville taxing district	1,403,108	16,837	12.00	12.00
	School districts	6,797,790	70,568	[1] 10.38	[1] 10.38
	Ward 13	5,394,682	59,343	11.00	11.00
	Westville taxing district	1,403,108	11,225	8.00	8.00
211	Stamford, Conn.:				
	City corporation	36,480,928	438,081	[1] 12.01	[1] 12.01
	First district	27,515,788	343,947	12.50	12.50
	Second district	8,965,140	94,134	10.50	10.50
78	Waterbury, Conn.:				
	City corporation	90,191,184	1,490,662	[1] 16.53	[1] 16.53
	Urban property	84,746,628	1,445,777	17.06	17.06
	Suburban property	5,444,556	44,885	8.24	8.24
	School districts	4,510,420	16,869	[1] 3.74	[1] 3.74
	No. 1, Bucks Hill	231,933	812	3.50	3.50
	No. 2, Bunker Hill	2,241,516	7,285	3.25	3.25
	No. 3, East Farms	140,598	703	5.00	5.00
	No. 4, East Mountain	145,618	510	3.50	3.50
	No. 5, Hopeville	1,105,364	4,974	4.50	4.50
	No. 6, Oronoke	189,416	663	3.50	3.50
	No. 7, Park Road	325,513	1,139	3.50	3.50
	No. 8, Reidville	130,462	783	6.00	6.00
71	Wilmington, Del.:				
	City corporation	85,648,545	1,138,289	[1] 13.29	[1] 13.29
	Taxed at full rate	82,986,770	1,120,322	13.50	13.50
	Taxed at half rate	2,661,775	17,967	6.75	6.75
85	Jacksonville, Fla.:				
	City corporation	59,560,440	759,752	[1] 12.76	[1] 8.29
	Inside fire limits	58,249,720	745,596	12.80	8.32
	Outside fire limits	1,310,720	14,156	10.80	7.02
119	Tampa, Fla.:				
	City corporation	31,006,590	723,694	[1] 23.34	[1] 15.17
	Original city	24,185,100	580,443	24.00	15.60
	Annexations	6,821,490	143,251	21.00	13.65
193	Aurora, Ill.:				
	School districts	10,031,962	256,123	[1] 25.53	[1] 5.87
	No. 129	3,657,658	95,464	26.10	6.00
	No. 131	6,374,304	160,659	25.20	5.80
2	Chicago, Ill.:				
	Park districts	1,017,871,665	5,390,974	[1] 5.29	[1] 1.32
	Fernwood Park	930,598	5,491	5.90	1.47
	Lakeview, North Chicago	79,536,529	636,292	8.00	1.99
	Lincoln Park	67,031,586	529,550	7.90	1.97
	Old Portage Park	3,803,323	20,158	5.30	1.32
	West Pullman Park	1,733,647	11,615	6.70	1.67
	Calumet Park	1,493,327	7,317	4.90	1.22
	Ravenswood Manor Park	888,878	3,022	3.40	0.85
	Irving Park	10,055,327	41,227	4.10	1.02
	Ridge Park	1,578,027	7,101	4.50	1.12
	Ridge Avenue Park	1,736,199	6,945	4.00	1.00
	North West Park	16,119,017	64,476	4.00	1.00
	Edison Park	206,462	888	4.30	1.07
	North Shore Park	7,032,787	21,098	3.00	0.75
	South Park	601,478,599	2,466,062	4.10	1.02
	West Chicago Park	224,247,359	1,569,732	7.00	1.74
202	Danville, Ill.:				
	School districts	9,250,815	214,441	[1] 23.18	[1] 5.33
	School district No. 112	436,960	8,960	18.40	4.23
	School district No. 116	865,514	19,907	23.00	5.29
	School district No. 117	811,460	20,450	25.20	5.80
	School district No. 118	7,086,881	165,124	23.30	5.36
	Government of town	9,157,867	62,781	[1] 6.86	[1] 1.58
	Danville town	8,634,006	60,869	7.05	1.62
	Newell town	523,861	1,912	3.65	0.84
174	Cedar Rapids, Iowa:				
	City corporation	12,961,860	500,387	[1] 38.60	[1] 8.76
	Property in general	11,012,438	495,560	45.00	9.06
	Agricultural lands	119,092	810	6.80	1.37
	Moneys and credits	1,830,330	4,017	2.20	2.20
	Cedar Rapids—Continued.				
	School district	$12,961,860	$460,054	[1] $35.49	[1] $8.05
	Property in general	11,131,530	456,393	41.00	8.25
	Moneys and credits	1,830,330	3,661	2.00	2.00
	State	12,961,860	50,495	[1] 3.90	[1] 0.88
	Property in general	11,131,530	50,092	4.50	0.91
	Moneys and credits	1,830,330	403	0.22	0.22
	County	12,961,860	134,649	[1] 10.39	[1] 2.36
	Property in general	11,131,530	133,578	12.00	2.41
	Moneys and credits	1,830,330	1,071	0.58	0.58
206	Council Bluffs, Iowa:				
	City corporation	7,082,758	262,364	[1] 37.04	[1] 9.02
	Property in general	4,761,239	255,917	53.75	9.95
	Agricultural lands	229,098	1,718	7.50	1.35
	Moneys and credits	2,092,421	4,729	2.26	2.26
	School district	7,204,330	257,105	[1] 35.70	[1] 8.71
	Property in general	5,079,909	252,725	49.75	9.18
	Moneys and credits	2,124,421	4,440	2.09	2.09
	State	7,082,758	22,855	[1] 3.23	[1] 0.79
	Property in general	4,990,337	22,457	4.50	0.83
	Moneys and credits	2,092,421	398	0.19	0.19
	County	7,082,758	55,857	[1] 7.89	[1] 1.92
	Property in general	4,990,337	54,894	11.00	2.03
	Moneys and credits	2,092,421	963	0.46	0.46
130	Davenport, Iowa:				
	City corporation	33,928,221	534,343	[1] 15.75	[1] 7.10
	Property in general	25,740,996	514,820	20.00	7.62
	Agricultural lands	97,560	488	5.00	1.90
	Moneys and credits	8,089,665	19,035	2.35	2.35
	School district	21,202,159	373,654	[1] 17.62	[1] 5.08
	Property in general	13,111,494	360,566	27.50	5.51
	Moneys and credits	8,090,665	13,088	1.62	1.62
	State	21,114,007	60,751	[1] 2.88	[1] 0.83
	Property in general	13,024,342	58,610	4.50	0.90
	Moneys and credits	8,089,665	2,141	0.27	0.27
	County	21,114,007	175,501	[1] 8.31	[1] 2.40
	Property in general	13,024,342	169,316	13.00	2.60
	Moneys and credits	8,089,665	6,185	0.76	0.76
65	Des Moines, Iowa:				
	City corporation	37,689,691	1,175,871	[1] 31.20	[1] 7.62
	Property in general	29,191,219	1,153,053	39.50	8.01
	Homestead lands	514,666	4,838	9.40	1.91
	Moneys and credits	7,983,806	17,980	2.25	2.25
	School district	37,815,821	935,484	[1] 24.74	[1] 6.04
	Property in general	29,818,665	921,397	30.90	6.27
	Moneys and credits	7,997,156	14,087	1.76	1.76
	State	37,680,691	135,724	[1] 3.60	[1] 0.88
	Property in general	29,705,885	133,676	4.50	0.91
	Moneys and credits	7,983,806	2,048	0.26	0.26
	County	37,689,691	386,063	[1] 10.24	[1] 2.50
	Property in general	29,705,885	380,235	12.80	2.60
	Moneys and credits	7,983,806	5,828	0.73	0.73
163	Dubuque, Iowa:				
	City corporation	33,649,205	470,988	[1] 14.00	[1] 11.96
	Property in general	32,863,390	460,074	14.00	11.90
	Moneys and credits	785,815	2,200	2.80	2.80
	Special park levy	8,713,562	8,714	1.00	0.85
	School district	9,499,377	192,657	[1] 20.28	[1] 5.40
	Property in general	8,713,562	191,698	22.00	5.50
	Moneys and credits	785,815	959	1.22	1.22
	State	9,499,377	39,400	[1] 4.15	[1] 1.10
	Property in general	8,713,562	39,211	4.50	1.12
	Moneys and credits	785,815	189	0.24	0.24
	County	9,499,377	114,729	[1] 12.08	[1] 3.22
	Property in general	8,713,562	114,148	13.10	3.28
	Moneys and credits	785,815	581	0.74	0.74

[1] Average rate.

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Table XXXV—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed value.	Estimate true value.
113	SIOUX CITY, IOWA:				
	City corporation	$17,119,349	$630,437	[1] $36.83	[1] $8.87
	Property in general	13,150,426	616,755	46.90	9.43
	Unplatted lands	439,108	5,796	13.20	2.65
	Moneys and credits	3,529,815	7,886	2.24	2.24
	School district	17,119,349	572,318	[1] 33.43	[1] 8.05
	Property in general	13,589,534	565,325	41.60	8.37
	Moneys and credits	3,529,815	6,993	1.98	1.98
	State	17,119,349	61,908	[1] 3.62	[1] 0.87
	Property in general	13,589,534	61,153	4.50	0.90
	Moneys and credits	3,529,815	755	0.21	0.21
	County	17,119,349	165,090	[1] 9.64	[1] 2.32
	Property in general	13,589,534	163,074	12.00	2.41
	Moneys and credits	3,529,815	2,016	0.57	0.57
183	WATERLOO, IOWA:				
	City corporation	9,879,961	312,664	[1] 31.65	[1] 8.61
	East Side—				
	Property in general	3,516,584	160,356	45.60	9.18
	Agricultural lands	24,589	323	13.15	2.63
	Moneys and credits	1,282,022	2,986	2.33	2.33
	West Side—				
	Property in general	3,087,949	143,899	46.60	9.39
	Agricultural lands	37,548	494	13.15	2.63
	Moneys and credits	1,931,269	4,606	2.38	2.38
	School districts	9,817,824	251,361	[1] 25.60	[1] 6.98
	East Side—				
	Property in general	3,516,584	132,575	37.70	7.60
	Moneys and credits	1,282,022	2,468	1.92	1.92
	West Side—				
	Property in general	3,087,949	112,710	36.50	7.35
	Moneys and credits	1,931,269	3,608	1.87	1.87
	State	9,879,961	30,739	[1] 3.11	[1] 0.85
	Property in general	6,666,670	30,000	4.50	0.91
	Moneys and credits	3,213,291	739	0.23	0.23
	County	9,879,961	68,993	[1] 6.98	[1] 1.90
	East Side—				
	Property in general	3,541,173	35,766	10.10	2.03
	Moneys and credits	1,282,022	662	0.52	0.52
	West Side—				
	Property in general	3,125,497	31,567	10.10	2.03
	Moneys and credits	1,931,269	998	0.52	0.52
204	NEWPORT, KY.:				
	City corporation	16,667,065	264,351	[1] 15.86	[1] 12.24
	General city levy	16,667,065	241,672	14.50	11.19
	Sewer district A	2,161,900	4,324	2.00	1.54
	Sewer district B	3,936,100	3,936	1.00	0.77
	Sewer district C	2,905,250	5,810	2.00	1.54
	Sewer district D	3,451,300	6,903	2.00	1.54
	Sewer district E	370,800	1,706	4.60	3.55
8	BALTIMORE, MD.:				
	City corporation	760,926,115	10,916,045	[1] 14.35	[1] 14.35
	Full rate	492,817,481	9,757,786	19.80	19.80
	Suburban rate	27,478,034	357,214	13.00	13.00
	Rural rate	21,986,908	145,114	6.60	6.60
	Securities	218,643,692	655,031	3.00	3.00
	State	615,027,116	1,727,928	[1] 2.81	[1] 2.81
	Real and personal	464,735,917	1,502,491	3.23	3.23
	Securities	150,291,199	225,437	1.50	1.50
116	SAGINAW, MICH.:				
	City corporation	47,325,205	592,492	[1] 12.52	[1] 12.52
	East district	31,333,978	370,054	11.81	11.81
	West district	15,991,227	222,438	13.91	13.91
	School districts	47,325,205	247,973	[1] 5.24	[1] 5.24
	East district	31,333,978	156,983	5.01	5.01
	West district	15,991,227	90,990	5.69	5.69
72	DULUTH, MINN.:				
	City corporation	80,546,051	1,035,086	[1] 12.85	[1] 5.75
	General property	58,596,674	1,013,137	17.29	6.40
	Moneys and credits	21,949,377	21,949	1.00	1.00
	DULUTH, MINN.—Continued.				
	School district	$80,546,051	$716,906	[1] $8.90	[1] $3.98
	General property	58,596,674	694,957	11.86	4.39
	Moneys and credits	21,949,377	21,949	1.00	1.00
	State	80,546,051	224,853	[1] 2.79	[1] 1.25
	General property	58,596,674	213,878	3.65	1.35
	Moneys and credits	21,949,377	10,975	0.50	0.50
	County	80,546,051	274,660	[1] 3.41	[1] 1.52
	General property	58,596,674	263,685	4.50	1.67
	Moneys and credits	21,949,377	10,975	0.50	0.50
18	MINNEAPOLIS, MINN.:				
	City corporation	265,152,603	7,019,568	[1] 26.47	[1] 11.50
	General property	206,493,563	6,902,250	33.42	12.51
	Moneys and credits	58,659,040	117,318	2.00	2.00
	County	265,152,603	716,954	[1] 2.70	[1] 1.17
	General property	206,493,563	687,624	3.33	1.24
	Moneys and credits	58,659,040	29,330	0.50	0.50
	State	265,152,603	783,032	[1] 2.95	[1] 1.28
	General property	206,493,563	753,702	3.65	1.37
	Moneys and credits	58,659,040	29,330	0.50	0.50
27	ST. PAUL, MINN.:				
	City corporation	171,870,306	3,842,886	[1] 22.36	[1] 10.35
	General property—				
	Old city	100,448,013	3,058,642	30.45	11.64
	Annexations	22,948,099	687,296	29.95	11.45
	Moneys and credits	48,474,194	96,948	2.00	2.00
	State	171,870,306	474,633	[1] 2.76	[1] 1.28
	General property	123,396,112	450,396	3.65	1.39
	Moneys and credits	48,474,194	24,237	0.50	0.50
	County	171,870,306	1,07,3104	[1] 6.24	[1] 2.89
	General property	123,396,112	1,048,867	8.50	3.25
	Moneys and credits	48,474,194	24,237	0.50	0.50
21	KANSAS CITY, MO.:				
	City corporation	210,020,632	2,812,798	[1] 13.39	[1] 5.69
	General property	210,020,632	2,625,258	12.50	5.31
	Property taxed for parks	75,015,730	187,540	2.50	1.00
79	ST. JOSEPH, MO.:				
	City corporation	43,446,510	598,087	[1] 13.77	[1] 5.74
	General property	43,446,510	564,805	13.00	5.42
	Property taxed for parks	16,641,070	33,282	2.00	0.80
82	HOBOKEN, N. J.:				
	City corporation	73,177,286	1,073,190	[1] 14.67	[1] 14.67
	Old Hoboken, real and personal, and Weehawken addition, personal	58,770,479	869,622	14.80	14.80
	Weehawken, real	14,406,807	203,568	14.13	14.13
177	AMSTERDAM, N. Y.:				
	City corporation	14,673,745	293,172	[1] 19.98	[1] 10.99
	General property	14,626,495	293,060	20.04	11.02
	Real property of pensioners	47,250	112	2.38	1.31
173	AUBURN, N. Y.:				
	City corporation	22,229,892	630,013	[1] 28.34	[1] 23.26
	General property	22,094,140	628,163	28.43	23.34
	Real property of pensioners	135,752	1,850	13.63	11.18
123	BINGHAMTON, N. Y.:				
	City corporation	41,428,432	1,108,166	[1] 26.75	[1] 22.20
	General property	40,954,060	1,101,734	26.90	22.33
	Real property of pensioners	474,372	6,432	13.56	11.25
170	ELMIRA, N. Y.:				
	City corporation	28,002,938	654,385	[1] 23.37	[1] 20.33
	General property	27,795,105	651,603	23.44	20.39
	Real property of pensioners	207,833	2,782	13.39	11.65
180	JAMESTOWN, N. Y.:				
	City corporation	18,249,595	335,329	[1] 18.37	[1] 9.76
	General property	18,107,787	334,994	18.50	9.83
	Real property of pensioners	141,808	335	2.36	1.25

[1] Average rate.

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Table XXXV—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed value.	Aggregate tax rate per $1,000 of— Estimated true value.
1	New York, N. Y.:				
	City corporation	$3,584,352,511	$161,675,478	[1] $18.83	[1] $18.83
	City	3,584,352,511	153,882,653	17.93	17.93
	Bronx Borough	705,134,696	929,068	13.18	13.18
	Kings Borough	1,796,150,060	2,097,082	1.17	1.17
	Manhattan Borough	5,447,017,929	4,064,865	0.75	0.75
	Queens Borough	546,105,674	549,153	1.01	1.01
	Richmond Borough	89,944,152	152,657	1.70	1.70
25	Rochester, N. Y.:				
	City corporation	241,946,959	4,999,674	[1] 20.66	[1] 16.53
	General property	241,433,159	4,995,285	20.69	16.55
	Real property of pensioners	513,800	4,389	8.54	6.83
68	Schenectady, N. Y.:				
	City corporation	62,428,533	1,826,173	[1] 29.25	[1] 21.75
	Inside light district	62,336,974	1,736,850	27.86	23.57
	Real property of pensioners	91,559	1,357	14.82	12.60
	Outside light district	59,495	1,880	31.60	26.74
	State Street light district, White Way	6,042,372	2,852	0.47	0.40
	South Center light district	470,035	268	0.57	0.48
	Bridge property	29,000	157	5.40	4.58
	Fire tax, water department	55,206,156	82,809	1.50	1.27
81	Troy, N. Y.:				
	City corporation	61,085,906	1,281,134	[1] 20.97	[1] 20.13
	Old Troy debt and schools	51,874,263	1,122,969	21.65	20.78
	Lansingburgh	7,999,813	132,464	16.56	15.90
	Sycaway	475,071	10,075	21.21	20.36
	St. Marys	519,879	11,026	21.21	20.36
	North Greenbush	216,875	4,600	21.21	20.36
31	Toledo, Ohio:				
	School districts	292,384,430	1,436,901	[1] 4.91	[1] 4.91
	Property inside city	289,456,450	1,422,632	4.91	4.91
	Part of Adams township	2,207,130	10,727	4.86	4.86
	Part of Washington township	720,850	3,542	4.92	4.92
103	Allentown, Pa.:				
	County	66,373,437	215,314	[1] 3.24	[1] 2.86
	General property	50,179,246	150,538	3.00	2.55
	Money at interest, etc	16,194,191	64,776	4.00	4.00
110	Altoona, Pa.:				
	County	26,527,027	129,568	[1] 4.88	[1] 2.25
	General property	23,459,771	117,299	5.00	2.15
	Money at interest, etc	3,067,256	12,269	4.00	4.00
155	Chester, Pa.:				
	County	24,807,520	95,050	[1] 3.83	[1] 3.16
	General property	20,898,608	79,415	3.80	3.04
	Money at interest, etc	3,908,912	15,635	4.00	4.00
215	Easton, Pa.:				
	County	24,361,148	79,604	[1] 3.27	[1] 2.05
	General property	17,840,297	53,521	3.00	1.65
	Money at interest, etc	6,520,851	26,083	4.00	4.00
87	Erie, Pa.:				
	County	44,589,786	160,283	[1] 3.59	[1] 2.13
	General property	36,151,960	126,532	3.50	1.89
	Money at interest, etc	8,437,826	33,751	4.00	4.00
96	Johnstown, Pa.:				
	County	57,630,504	122,267	[1] 2.12	[1] 1.86
	General property	54,127,199	108,254	2.00	1.74
	Money at interest, etc	3,503,305	14,013	4.00	4.00
127	Lancaster, Pa.:				
	County	40,308,238	117,039	[1] 2.90	[1] 2.13
	General property	29,463,926	73,660	2.50	1.67
	Money at interest, etc	10,844,312	43,379	4.00	4.00
136	McKeesport, Pa.:				
	County	40,723,910	168,414	[1] 4.14	[1] 4.14
	General property	36,793,580	152,693	4.15	4.15
	Money at interest, etc	3,930,330	15,721	4.00	4.00
210	Norristown, Pa.:				
	County	21,659,340	59,849	[1] 2.76	[1] 1.71
	General property	13,393,955	26,788	2.00	1.00
	Money at interest, etc	8,265,385	33,061	4.00	4.00
3	Philadelphia, Pa.:				
	City corporation	2,397,619,723	23,932,311	[1] 9.98	[1] 9.98
	Urban—				
	Outside poor district	141,130,720	1,707,682	12.10	12.10
	Inside poor district	1,506,305,845	18,828,823	12.50	12.50
	Philadelphia, Pa.—Contd.				
	Suburban—				
	Outside poor district	$53,276,190	$429,761	$8.07	$8.07
	Inside poor district	32,337,643	269,372	8.33	8.33
	Farm—				
	Outside poor district	10,243,455	61,973	6.05	6.05
	Inside poor district	7,731,802	48,324	6.25	6.25
	Money at interest, etc	646,594,068	2,586,376	4.00	4.00
	Poor district	204,650,365	72,530	[1] 0.35	[1] 0.35
	Urban	141,130,720	56,452	0.40	0.40
	Suburban	53,276,190	14,029	0.26	0.26
	Farm	10,243,455	2,049	0.20	0.20
9	Pittsburgh, Pa.:				
	City corporation	792,942,840	8,404,017	[1] 10.60	[1] 10.12
	Land	482,149,040	5,544,714	11.50	10.92
	Buildings	310,793,800	2,859,303	9.20	8.74
	County	983,526,140	3,369,781	[1] 3.43	[1] 3.16
	Real property and live stock	752,434,110	2,445,413	3.25	2.92
	Money at interest, etc	231,092,030	924,368	4.00	4.00
58	Reading, Pa.:				
	County	76,934,659	251,876	[1] 3.27	[1] 2.41
	General property	55,862,620	167,588	3.00	2.01
	Money at interest, etc	21,072,039	84,288	4.00	4.00
41	Scranton, Pa.:				
	City corporation	84,612,280	742,893	[1] 8.78	[1] 6.41
	Land	40,307,565	395,296	9.81	7.16
	Improvements	44,304,715	347,597	7.84	5.72
	County	118,850,286	582,049	[1] 4.90	[1] 4.45
	General property	106,647,128	533,236	5.00	4.50
	Money at interest, etc	12,203,158	48,813	4.00	4.00
83	Wilkes-Barre, Pa.:				
	County	86,461,091	419,270	[1] 4.85	[1] 3.56
	General property	73,426,043	367,130	5.00	3.50
	Money at interest, etc	13,035,048	52,140	4.00	4.00
194	Williamsport, Pa.:				
	County	17,226,664	80,551	[1] 4.68	[1] 2.79
	General property	11,644,211	58,221	5.00	2.50
	Money at interest, etc	5,582,453	22,330	4.00	4.00
124	York, Pa.:				
	County	29,485,653	128,730	[1] 4.37	[1] 2.73
	General property	21,576,304	97,093	4.50	2.48
	Money at interest, etc	7,909,349	31,637	4.00	4.00
218	Newport, R. I.:				
	City corporation	65,991,500	708,772	[1] 10.74	[1] 10.74
	General property	43,666,300	646,261	14.80	14.80
	Intangible personal	22,325,200	62,511	2.80	2.80
108	Pawtucket, R. I.:				
	City corporation	60,660,566	917,736	[1] 15.12	[1] 15.12
	General property	58,375,020	910,651	15.60	15.60
	Intangible personal	2,285,546	7,085	3.10	3.10
26	Providence, R. I.:				
	City corporation	363,087,700	4,783,643	[1] 13.17	[1] 13.17
	General property	279,036,860	4,548,301	16.30	16.30
	Intangible personal	84,050,840	235,342	2.80	2.80
144	Woonsocket, R. I.:				
	City corporation	32,397,175	482,305	[1] 14.88	[1] 14.88
	General property	30,122,500	475,936	15.80	15.80
	Intangible personal	2,274,675	6,369	2.80	2.80
99	El Paso, Tex.:				
	City corporation	50,012,560	940,862	[1] 18.81	[1] 11.29
	General city	50,012,560	925,232	18.50	11.10
	Paving district No. 1	17,366,920	15,630	0.90	4.50
47	San Antonio, Tex.:				
	City corporation	109,172,256	1,830,699	[1] 16.77	[1] 11.90
	General city	109,172,256	1,779,508	16.30	11.57
	Improvement districts—				
	No. 1	3,347,120	2,443	0.70	0.52
	No. 2	3,258,770	1,304	0.40	0.28
	No. 3	3,221,350	2,899	0.90	0.64
	No. 4	8,223,307	19,736	2.40	1.70
	No. 5	1,019,400	612	0.60	0.43

[1] Average rate.

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Table XXXV—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed value.	Estimated true value.
	San Antonio, Tex.—Contd.				
	Improvements districts—Con.				
	No. 7	$3,024,100	$3,024	$1.00	$0.71
	No. 8	7,251,530	5,801	0.80	0.57
	No. 9	4,574,750	3,658	0.80	0.57
	No. 10	3,177,010	2,859	0.90	0.64
	No. 11	22,840,229	6,852	0.30	0.21
	No. 12	418,500	251	0.60	0.43
	No. 13	1,251,220	1,752	1.40	0.99
198	Lynchburg, Va.:				
	City corporation	35,725,763	440,889	[1] 12.34	[1] 10.03
	Real estate	19,438,060	340,166	17.50	13.12
	Personal tangible	1,375,883	24,078	17.50	12.25
	Personal intangible—				
	Bank stock	3,754,045	43,172	11.50	11.50
	Bonds, stocks, etc	11,157,775	33,473	3.00	2.72
	State	38,484,610	117,807	[1] 3.06	[1] 2.52
	Real estate	19,468,060	19,468	1.00	0.75
	Personal tangible	1,477,155	1,477	1.00	0.70
	Personal intangible—				
	Bonds, stocks, etc	7,902,650	51,367	6.50	5.66
	Capital	4,049,123	28,344	7.00	7.00
	Bank stock, and bonds of counties and cities of Virginia	3,983,720	13,943	3.50	3.50
	Money on deposit	1,603,896	3,208	2.00	2.00
74	Norfolk, Va.:				
	City corporation	96,731,205	1,536,387	[1] 15.88	[1] 10.80
	Real estate, except seventh ward	62,078,654	1,179,494	19.00	13.87
	Personal tangible, except seventh ward	6,891,730	130,943	19.00	10.70
	Real estate, seventh ward	6,140,070	119,731	19.50	14.59
	Personal tangible, seventh ward	604,600	11,790	19.50	11.64
	Personal intangible—				
	Bank stock	6,276,001	50,208	8.00	8.00
	Bonds, stocks, etc	14,740,150	44,221	3.00	1.50
	State	98,772,588	201,915	[1] 2.04	[1] 1.40
	Real estate	68,229,894	68,230	1.00	0.73
	Personal tangible	7,488,460	7,488	1.00	0.57
	Personal intangible—				
	Money	1,430,810	2,861	2.00	2.00
	Bonds of counties and cities of Virginia	726,800	2,544	3.50	3.50
	Capital	7,583,153	53,082	7.00	3.50
	Bank stock	6,276,001	21,966	3.50	3.50
	Bonds, stocks, etc	7,037,470	45,744	6.50	3.25
164	Portsmouth, Va.:				
	City corporation	16,081,346	271,304	[1] 16.87	[1] 9.99
	Old city, real and personal tangible	10,326,019	206,521	20.00	11.00
	Sixth and seventh wards, real and personal tangible	3,213,949	51,102	15.90	8.74
	Personal intangible—				
	Bank stock	712,657	8,195	11.50	11.50
	Bonds, stocks, etc	1,828,721	5,486	3.00	3.00
	State	17,810,473	30,712	[1] 1.72	[1] 1.05
	Real estate	13,052,542	13,052	1.00	0.55
	Personal tangible	776,605	777	1.00	0.55
	Personal intangible—				
	Capital	183,500	1,285	7.00	7.00
	Bonds, stocks, etc	887,395	5,768	6.50	6.50
	Bank stock, and bonds of counties and cities of Virginia	2,672,602	9,354	3.50	3.50
	Money	237,769	476	2.00	2.00
36	Richmond, Va.:				
	City corporation	189,816,393	2,531,560	[1] 13.34	[1] 10.88
	Real property	125,631,487	2,072,920	16.50	12.38
	Personal tangible	9,742,865	160,757	16.50	14.85
	Personal intangible—				
	Bank stock	15,830,299	182,048	11.50	11.50
	Bonds, stocks, etc	38,611,742	115,835	3.00	3.00
	State	200,221,434	472,633	[1] 2.36	[1] 1.94
	Real estate	125,850,805	125,851	1.00	0.75
	Personal tangible	10,279,702	10,280	1.00	0.90
	Personal intangible—				
	Capital	18,638,645	130,470	7.00	7.00
	Bonds, stocks, etc	19,396,575	126,078	6.50	6.50
	Bank stock, and bonds of counties and cities of Virginia	18,562,107	64,967	3.50	3.50
	Money	7,493,600	14,987	2.00	2.00

Table XXXV—Continued.

City number.	City, and parts of city or classes of property.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of— Assessed value.	Estimated true value.
149	Roanoke, Va.:				
	City corporation	$33,043,351	$434,210	[1] $13.14	[1] $7.01
	Real estate, old city	24,574,409	368,616	15.00	7.50
	Real estate, annexation	140,286	1,473	10.50	5.25
	Personal tangible	1,737,931	26,070	15.00	7.50
	Personal intangible—				
	Bank stock	2,143,825	24,711	11.50	11.50
	Bonds, stocks, etc	4,446,850	13,340	3.00	1.94
	State	34,782,672	68,844	[1] 1.98	[1] 1.08
	Real estate	24,714,695	24,715	1.00	0.50
	Personal tangible	1,737,931	1,738	1.00	0.50
	Personal intangible—				
	Capital	2,026,029	14,182	7.00	7.00
	Bonds, stocks, etc	2,420,821	15,735	6.50	3.25
	Bank stock and bonds of counties and cities of Virginia	2,471,325	9,650	3.50	3.50
	Money	1,411,821	2,824	2.00	2.00
199	Bellingham, Wash.:				
	City corporation	10,699,997	158,477	[1] 14.81	[1] 5.93
	District A	1,926,195	27,255	14.15	5.66
	District B	6,155,069	86,171	14.00	5.60
	District C	423,010	5,161	12.20	4.88
	District D	1,412,950	27,268	19.30	7.72
	District E	86,827	777	8.95	3.58
	District F	588,066	5,263	8.95	3.58
	District G	107,880	965	8.95	3.58
	Road and bridge tax	10,699,997	5,617	0.52	0.21
	School districts	11,244,933	139,546	[1] 12.41	[1] 4.96
	No. 301	273,110	2,840	10.40	4.16
	No. 301 A	2,555	28	10.90	4.36
	No. 301 B	3,255,260	41,015	12.60	5.04
	No. 301 C	222,582	2,693	12.10	4.84
	No. 301 D	5,405,188	67,025	12.40	4.96
	No. 301 E	10,456	134	12.80	5.12
	No. 301 F	1,995,620	24,945	12.50	5.00
	No. 301 G	80,162	866	10.80	4.32
19	Seattle, Wash.:				
	City corporation	212,868,707	4,409,617	[1] 20.72	[1] 9.53
	Old limits	157,652,798	3,266,566	20.72	9.53
	New limits	25,218,490	514,962	20.42	9.39
	Ballard	5,691,011	125,544	22.06	10.15
	Columbia	1,029,229	19,895	19.33	8.89
	Dunlap	1,794,355	34,272	19.10	8.79
	Georgetown	2,496,765	49,511	19.83	9.12
	Ravenna	948,840	18,588	19.59	9.01
	Southeast Seattle	3,842,686	75,278	19.59	9.01
	South Park	486,935	9,300	19.10	8.79
	South Seattle	1,418,572	27,790	19.59	9.01
	West Seattle	10,992,874	209,964	19.10	8.79
	Yesler	1,296,152	24,484	18.89	8.69
	Road and bridge tax	212,868,707	33,463	0.16	0.07
	County	212,868,707	2,236,607	[1] 10.51	[1] 4.83
	County, general	212,868,707	2,022,849	9.50	4.37
	Road districts—				
	No. 1	9,266,572	58,565	6.32	2.91
	No. 2	6,276,401	36,466	5.81	2.67
	No. 3	6,479,131	28,379	4.38	2.01
	No. 4	4,546,344	20,277	4.46	2.05
	No. 5	1,224,335	6,122	5.00	2.30
	No. 6	4,059,985	31,587	7.78	3.58
	No. 7	3,870,455	24,305	6.28	2.89
	No. 8	805,699	8,057	10.00	4.60
54	Tacoma, Wash.:				
	City corporation	54,629,845	813,876	[1] 14.90	[1] 6.70
	District No. 1	44,655,425	669,831	15.00	6.75
	District No. 2	7,600,353	109,635	14.42	6.49
	District Nos. 3 and 4	1,798,502	19,217	10.68	4.81
	District No. 5	575,565	5,770	10.02	4.51
	Road and bridge tax	54,629,845	9,423	0.17	0.08
13	Milwaukee, Wis.:				
	City corporation	521,239,125	8,040,086	[1] 15.42	[1] 13.38
	East sewer district	132,646,550	1,930,007	14.55	12.62
	West sewer district	274,755,180	4,043,297	14.72	12.77
	South sewer district	113,837,395	1,679,784	14.76	12.80
	County school tax	521,239,125	386,998	0.74	0.64
141	Superior, Wis.:				
	City corporation	34,258,688	527,136	[1] 15.39	[1] 11.11
	General, city	34,258,688	516,895	15.09	10.89
	Sewer district No. 3	2,312,865	4,626	2.00	1.44
	Sewer district No. 6	1,122,940	5,615	5.00	3.60

[1] Average rate.

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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.
48	BRIDGEPORT, CONN.:			
	City corporation—corporation and bank stock	$2,162,944	$21,629	$10.00
57	HARTFORD, CONN.:			
	City corporation—corporation and bank stock	76,089,900	760,899	10.00
121	NEW BRITAIN, CONN.:			
	City corporation—corporation and bank stock	1,180,539	11,805	10.00
39	NEW HAVEN, CONN.:			
	City corporation	7,126,416	71,662	[1] 10.06
	Corporation and bank stock	7,046,836	70,468	10.00
	Shellfish beds	79,580	1,194	15.00
78	WATERBURY, CONN.:			
	City corporation—corporation and bank stock	1,400,000	14,000	10.00
71	WILMINGTON, DEL.:			
	City corporation—horses and mules	([2])	1,594	1.00
8	BALTIMORE, MD.:			
	City corporation	107,500,000	303,125	[1] 2.82
	Bank stock	12,500,000	125,000	10.00
	Savings bank deposits	95,000,000	178,125	1.88
5	BOSTON, MASS.:			
	City corporation—bank stock	16,326,540	290,612	17.80
	State—bank stock	41,901,459	745,846	17.80
97	BROCKTON, MASS.:			
	City corporation—bank stock	404,266	9,217	22.80
	State—bank stock	296,052	6,750	22.80
52	CAMBRIDGE, MASS.:			
	City corporation—bank stock	72,270	1,698	23.50
	State—bank stock	92,730	2,179	23.50
140	CHELSEA, MASS.:			
	City corporation—bank stock	72,160	1,732	24.00
	State—bank stock	7,833	188	24.00
44	FALL RIVER, MASS.:			
	City corporation—bank stock	1,364,387	28,925	21.20
	State—bank stock	1,327,613	28,145	21.20
154	FITCHBURG, MASS.:			
	City corporation—bank stock	133,233	2,718	20.40
	State—bank stock	54,267	1,107	20.40
133	HAVERHILL, MASS.:			
	City corporation—bank stock	723,688	14,618	20.20
	State—bank stock	325,255	6,570	20.20
101	HOLYOKE, MASS.:			
	City corporation—bank stock	625,978	11,518	18.40
	State—bank stock	938,426	17,267	18.40
66	LAWRENCE, MASS.:			
	City corporation—bank stock	6,370	120	18.80
	State—bank stock	8,630	162	18.80
53	LOWELL, MASS.:			
	City corporation—bank stock	619,623	13,136	21.20
	State—bank stock	529,902	11,234	21.20
64	LYNN, MASS.:			
	City corporation—bank stock	549,571	11,540	21.00
	State—bank stock	410,476	8,620	21.00
126	MALDEN, MASS.:			
	City corporation—bank stock	138,391	2,962	21.40
	State—bank stock	114,609	2,453	21.40
49	NEW BEDFORD, MASS.:			
	City corporation—bank stock	1,562,968	35,948	23.00
	State—bank stock	1,999,567	45,990	23.00
145	NEWTON, MASS.:			
	City corporation—bank stock	74,460	1,407	18.90
	State—bank stock	27,540	521	18.90
167	PITTSFIELD, MASS.:			
	City corporation—bank stock	$539,791	$12,109	$22.60
	State—bank stock	562,709	12,717	22.60
169	QUINCY, MASS.:			
	City corporation—bank stock	87,480	1,505	17.20
	State—bank stock	96,562	1,661	17.20
132	SALEM, MASS.:			
	City corporation—bank stock	97,860	2,241	22.90
	State—bank stock	123,145	2,820	22.90
77	SOMERVILLE, MASS.:			
	City corporation—bank stock	64,629	1,383	21.40
	State—bank stock	102,371	2,191	21.40
63	SPRINGFIELD, MASS.:			
	City corporation—bank stock	532,569	9,480	17.80
	State—bank stock	1,045,431	18,609	17.80
181	TAUNTON, MASS.:			
	City corporation—bank stock	813,177	16,589	20.40
	State—bank stock	521,823	10,645	20.40
214	WALTHAM, MASS.:			
	City corporation—bank stock	131,350	2,706	20.60
	State—bank stock	53,650	1,105	20.60
35	WORCESTER, MASS.:			
	City corporation—bank stock	911,173	18,223	20.00
	State—bank stock	1,236,612	24,732	20.00
4	ST. LOUIS, MO.:			
	City corporation	85,329,611	205,252	[1] 2.41
	Dramshop	3,335,761	8,673	2.60
	Steamboat	146,900	147	1.00
	Merchants' stock	34,983,875	83,961	2.40
	Manufacturers' stock	46,863,075	112,471	2.40
	School district	85,430,204	512,580	6.00
	Dramshop	3,335,761	20,015	6.00
	Merchants' stock	35,192,777	211,156	6.00
	Manufacturers' stock	46,901,666	281,409	6.00
	State	85,430,204	153,774	1.80
	Dramshop	3,335,761	6,004	1.80
	Merchants' stock	35,192,777	63,347	1.80
	Manufacturers' stock	46,901,666	84,423	1.80
80	MANCHESTER, N. H.:			
	City corporation	14,274,154	163,245	[1] 11.44
	Savings bank deposits	14,274,154	107,604	7.50
	Railroad tax	([3])	50,582	([3])
	Insurance tax	([4])	5,059	([4])
112	ATLANTIC CITY, N. J.:			
	City corporation—bank stock	2,331,666	8,743	3.75
	County—bank stock	2,331,666	8,742	3.75
93	BAYONNE, N. J.:			
	City corporation—bank stock	718,243	2,693	3.75
	County—bank stock	718,243	2,693	3.75
61	CAMDEN, N. J.:			
	City corporation—bank stock	3,962,288	14,859	3.75
	County—bank stock	3,962,288	14,859	3.75
151	EAST ORANGE, N. J.:			
	City corporation—bank stock	835,733	3,134	3.75
	County—bank stock	835,733	3,134	3.75
75	ELIZABETH, N. J.:			
	City corporation—bank stock	1,762,133	6,608	3.75
	County—bank stock	1,762,133	6,608	3.75
82	HOBOKEN, N. J.:			
	City corporation—bank stock	3,165,600	11,871	3.75
	County—bank stock	3,165,600	11,871	3.75
20	JERSEY CITY, N. J.:			
	City corporation—bank stock	8,425,866	31,597	3.75
	County—bank stock	8,425,866	31,597	3.75
15	NEWARK, N. J.:			
	City corporation—bank stock	21,062,285	79,984	3.75
	County—bank stock	21,062,285	79,984	3.75
197	ORANGE, N. J.:			
	City corporation—bank stock	762,664	2,860	3.75
	County—bank stock	762,664	2,860	3.75
89	PASSAIC, N. J.:			
	City corporation—bank stock	1,659,120	6,222	3.75
	County—bank stock	1,659,120	6,222	3.75
42	PATERSON, N. J.:			
	City corporation—bank stock	3,582,442	13,434	3.75
	County—bank stock	3,582,442	13,434	3.75

[1] Average rate. [2] Horses and mules taxed at $1 each. [3] Valuation not apportioned. [4] Not reported.

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City number.	Table XXXVI—Continued. CITY, AND PARTS OF CITY OR CLASSES OF PROPERTY.	Assessed valuation.	Levies.	Aggregate tax rate per $1,000 of assessed value.
156	PERTH AMBOY, N. J.:			
	City corporation—bank stock	$490,667	$1,840	$3.75
	County—bank stock	490,667	1,840	3.75
56	TRENTON, N. J.:			
	City corporation—bank stock	4,111,421	15,418	3.75
	County—bank stock	4,111,421	15,418	3.75
150	WEST HOBOKEN, N. J.:			
	City corporation—bank stock	2,200,666	8,253	3.75
	County—bank stock	2,200,666	8,253	3.75
62	ALBANY, N. Y.:			
	City corporation	12,997,343	79,056	[1] 6.08
	Bank stock	6,208,263	62,083	10.00
	Mortgage tax	6,789,080	16,973	2.50
	State—mortgage tax	6,789,080	16,973	2.50
177	AMSTERDAM, N. Y.:			
	City corporation	1,841,985	14,066	[1] 7.63
	Bank stock	1,261,381	12,614	10.00
	Mortgage tax	580,604	1,452	2.50
	State—mortgage tax	580,604	1,452	2.50
173	AUBURN, N. Y.:			
	City corporation	1,330,204	9,081	[1] 6.83
	Bank stock	767,404	7,674	10.00
	Mortgage tax	562,800	1,407	2.50
	State—mortgage tax	562,800	1,407	2.50
123	BINGHAMTON, N. Y.:			
	City corporation	4,769,799	21,197	[1] 4.44
	Bank stock	1,236,339	12,363	10.00
	Mortgage tax	3,533,460	8,834	2.50
	State—mortgage tax	3,533,460	8,834	2.50
11	Buffalo, N. Y.:			
	City corporation	56,391,843	298,029	[1] 5.28
	Bank stock	20,940,043	209,400	10.00
	Mortgage tax	35,451,800	88,629	2.50
	State—mortgage tax	35,451,800	88,629	2.50
170	ELMIRA, N.Y.:			
	City corporation	2,626,879	14,873	[1] 5.66
	Bank stock	1,107,435	11,074	10.00
	Mortgage tax	1,519,444	3,799	2.50
	State—mortgage tax	1,519,444	3,799	2.50
180	JAMESTOWN, N. Y.:			
	City corporation	3,346,926	15,707	[1] 4.69
	Bank stock	1,850,734	11,967	6.47
	Mortgage tax	1,496,192	3,740	2.50
	School district—bank stock	1,850,734	6,540	3.53
	State—mortgage tax	1,496,192	3,740	2.50
176	MOUNT VERNON, N. Y.:			
	City corporation	2,070,339	7,313	[1] 3.53
	Bank stock	285,079	2,850	10.00
	Mortgage tax	1,785,320	4,463	2.50
	State—mortgage tax	1,785,320	4,463	2.50
172	NEW ROCHELLE, N. Y.:			
	City corporation	2,313,507	8,292	[1] 3.58
	Bank stock	334,419	3,344	10.00
	Mortgage tax	1,979,088	4,948	2.50
	State—mortgage tax	1,979,088	4,948	2.50
1	NEW YORK, N. Y.:			
	City corporation	729,284,576	4,580,024	[1] 6.28
	Bank stock	367,574,952	3,675,750	10.00
	Mortgage tax	361,709,624	904,274	2.50
	State—mortgage tax	228,857,896	572,145	2.50
175	NIAGARA FALLS, N. Y.:			
	City corporation	$4,143,124	$18,847	[1] $4.55
	Bank stock	1,131,924	11,319	10.00
	Mortgage tax	3,011,200	7,528	2.50
	State—mortgage tax	3,011,200	7,528	2.50
217	POUGHKEEPSIE, N. Y.:			
	City corporation	3,622,000	20,852	[1] 5.76
	Bank stock	1,572,872	15,729	10.00
	Mortgage tax	2,049,128	5,123	2.50
	State—mortgage tax	2,049,128	5,123	2.50
25	ROCHESTER, N. Y.:			
	City corporation—bank stock	7,096,824	70,968	10.00
	County supervisors' fund—mortgage tax	19,069,200	47,673	2.50
	State—mortgage tax	19,069,200	47,673	2.50
68	SCHENECTADY, N. Y.:			
	City corporation	4,074,572	15,074	[1] 3.70
	Bank stock	651,740	6,517	10.00
	Mortgage tax	3,422,832	8,557	2.50
	State—mortgage tax	3,422,832	8,557	2.50
37	SYRACUSE, N. Y.:			
	City corporation	13,196,947	59,466	[1] 4.51
	Bank stock	3,529,775	35,298	10.00
	Mortgage tax	9,667,172	24,168	2.50
	State—mortgage tax	9,667,172	24,168	2.50
81	TROY, N. Y.:			
	City corporation	4,961,929	29,693	[1] 5.98
	Bank stock	3,338,965	25,636	7.68
	Mortgage tax	1,622,964	4,057	2.50
	Lansingburg school district—bank stock	230,129	668	2.90
	County supervisors' fund—bank stock	3,338,965	7,086	2.12
	State—mortgage tax	1,622,964	4,057	2.50
76	UTICA, N. Y.:			
	City corporation	10,989,216	72,132	[1] 6.56
	Bank stock	6,021,216	60,212	10.00
	Mortgage tax	4,968,000	11,920	2.50
	State—mortgage tax	4,968,000	11,920	2.50
67	YONKERS, N. Y.:			
	City corporation	12,732,300	36,687	[1] 2.88
	Bank stock	647,500	6,475	10.00
	Mortgage tax	12,084,800	30,212	2.50
	State—mortgage tax	12,084,800	30,212	2.50
149	ROANOKE, VA.:			
	City corporation—inheritance tax	10,099	101	0.10
203	KENOSHA, WIS.:			
	City corporation—street railway tax	1,271,480	14,963	11.77
	State—street railway tax	1,271,480	2,642	2.08
205	LA CROSSE, WIS.:			
	City corporation—street railway tax	375,097	4,414	11.77
	State—street railway tax	375,097	779	2.08
213	MADISON, WIS.:			
	City corporation—street railway tax	914,660	10,764	11.77
	State—street railway tax	914,660	1,900	2.08
13	MILWAUKEE, WIS.:			
	City corporation—street railway tax	30,851,630	363,062	11.77
	State—street railway tax	30,851,630	64,100	2.08
182	OSHKOSH, WIS.:			
	City corporation—street railway tax	450,325	5,042	11.20
	State—street railway tax	450,325	890	1.98
138	RACINE, WIS.:			
	City corporation—street railway tax	3,739,837	44,010	11.77
	State—street railway tax	3,739,837	7,770	2.08
141	SUPERIOR, WIS.:			
	City corporation—street railway tax	1,000,000	11,197	11.20
	State—street railway tax	1,000,000	1,976	1.98

[1] Average rate.

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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 $24.21 for the 219 cities covered by the report, and $27.55, $24.02, $22.14, $20.16, and $19.85, respectively, for the five groups of cities arranged according to population. The per capita of general property taxes levied for municipal purposes, including county purposes for the cities of Groups I and II, was about 70 per cent greater for the group with the largest population than for that with the smallest, and for all groups except Group II these per capitas are larger than for the preceding year.

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GENERAL TABLES

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1917.

[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 44.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION. Estimated as of middle of fiscal year.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.	AREA (ACRES), JULY 1, 1916. Total.	Land.	Water.
	Grand total			33,259,769	28,237,771	20,812,625	3,241,121.4	2,999,038.0	242,083.4
	Group I			14,293,938	12,296,805	9,296,024	812,719.5	785,656.1	27,063.4
	Group II			4,251,856	3,650,450	2,771,852	492,499.2	407,148.9	85,350.3
	Group III			6,922,013	5,784,812	4,060,674	803,672.0	751,304.4	52,367.6
	Group IV			4,312,276	3,580,325	2,536,285	558,875.3	520,544.2	38,331.1
	Group V			3,479,686	2,925,379	2,147,790	573,355.4	534,384.4	38,971.0
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.								
1	New York, N. Y.	1653	June 30, 1916	5,602,841	4,766,883	3,437,202	204,059.0	189,662.0	14,397.0
2	Chicago, Ill.	1837	June 30, 1916	2,497,722	2,185,283	1,698,575	127,357.8	123,142.6	4,215.2
3	Philadelphia, Pa.	1683	June 30, 1916	1,709,518	1,549,008	1,293,697	82,933.0	81,345.1	1,587.9
4	St. Louis, Mo.	1822	Oct. 10, 1916	760,454	687,029	575,238	[1] 39,344.7	39,276.8	[1] 67.9
5	Boston, Mass.	1822	July 31, 1916	757,420	670,585	560,892	30,598.0	27,684.0	2,914.0
6	Cleveland, Ohio	1836	June 30, 1916	674,073	560,663	381,768	33,741.5	33,571.5	170.0
7	Detroit, Mich.	1824	Dec. 31, 1916	603,993	465,766	285,704	30,498.8	30,028.8	470.0
8	Baltimore, Md.	1796	June 30, 1916	589,621	558,485	508,957	20,255.0	19,290.0	965.0
9	Pittsburgh, Pa.	1816	June 30, 1916	579,090	533,905	[2] 451,512	26,666.7	25,383.3	1,283.4
10	Los Angeles, Cal.	1851	Dec. 31, 1916	519,206	319,198	102,479	217,265.0	216,272.0	993.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.								
11	Buffalo, N. Y.	1832	Dec. 31, 1916	472,169	423,715	352,387	26,983.0	24,894.0	2,089.0
12	San Francisco, Cal.	1850	Dec. 31, 1916	467,269	416,912	342,782	29,760.0	26,632.0	[3] 3,128.0
13	Milwaukee, Wis.	1846	June 30, 1916	436,535	373,857	285,315	16,547.7	16,215.8	331.9
14	Cincinnati, Ohio	1819	June 30, 1916	410,476	363,591	325,902	45,427.2	45,089.3	337.9
15	Newark, N. J.	1836	June 30, 1916	408,894	347,469	246,070	14,976.0	14,858.0	118.0
16	New Orleans, La.	1805	June 30, 1916	371,747	339,075	287,104	169,323.0	125,440.0	43,883.0
17	Washington, D. C.	1802	Dec. 31, 1916	366,631	331,069	278,718	44,316.9	38,408.4	5,908.5
18	Minneapolis, Minn.	1867	June 30, 1916	363,454	301,408	202,718	34,105.6	32,254.6	1,851.0
19	Seattle, Wash.	1869	June 30, 1916	348,639	237,194	80,671	60,466.0	37,481.0	22,985.0
20	Jersey City, N. J.	1827	May 31, 1916	305,827	267,779	206,433	12,288.0	8,320.0	3,968.0
21	Kansas City, Mo.	1853	Oct. 17, 1916	300,215	248,381	163,752	38,305.8	37,555.8	750.0
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.								
22	Portland, Oreg.	1851	May 31, 1916	294,385	207,214	90,426	42,432.0	40,294.4	2,137.6
23	Indianapolis, Ind.	1831	June 30, 1916	271,708	233,650	169,164	25,284.0	24,798.6	485.4
24	Denver, Colo.	1859	June 30, 1916	260,800	213,381	133,859	37,600.0	37,085.0	515.0
25	Rochester, N. Y.	1834	June 30, 1916	258,959	218,149	162,608	15,329.0	13,910.0	1,419.0
26	Providence, R. I.	1832	Mar. 31, 1916	253,726	224,326	175,597	11,701.0	11,353.0	348.0
27	St. Paul, Minn.	1854	June 30, 1916	247,232	214,744	163,065	35,481.0	33,388.0	2,093.0
28	Louisville, Ky.	1824	Feb. 29, 1916	238,277	223,928	204,731	17,164.8	14,348.8	2,816.0
29	Columbus, Ohio	1816	June 30, 1916	214,878	181,511	125,560	14,311.7	14,154.3	157.4
30	Oakland, Cal.	1854	Dec. 31, 1916	202,504	150,174	66,960	38,561.0	31,591.0	6,970.0
31	Toledo, Ohio	1837	June 30, 1916	198,117	168,497	131,822	20,218.0	18,165.0	2,053.0
32	Atlanta, Ga.	1847	June 30, 1916	190,558	154,839	89,872	16,686.0	16,686.0	.....
33	Birmingham, Ala.	1871	Mar. 31, 1916	179,773	132,685	38,415	31,651.2	31,651.2	.....
34	Omaha, Nebr.	1857	June 30, 1916	165,470	124,096	102,555	20,224.0	19,840.0	384.0
35	Worcester, Mass.	1848	May 31, 1916	163,081	145,986	118,421	24,634.0	23,731.0	903.0
36	Richmond, Va.	1782	July 31, 1916	156,855	127,628	85,050	15,606.6	14,582.6	1,024.0
37	Syracuse, N. Y.	1848	June 30, 1916	155,624	137,249	108,374	12,165.5	11,665.5	500.0
38	Spokane, Wash.	1883	June 30, 1916	150,323	104,402	36,848	25,120.0	24,819.0	301.0
39	New Haven, Conn.	1784	June 30, 1916	149,685	133,605	108,027	14,340.0	11,460.0	2,880.0
40	Memphis, Tenn.	1849	June 30, 1916	148,995	131,105	102,320	12,719.0	12,352.0	367.0
41	Scranton, Pa.	1866	June 30, 1916	146,811	129,867	102,026	12,508.9	12,361.7	147.2
42	Paterson, N. J.	1851	Dec. 31, 1916	139,477	125,600	105,171	5,357.0	5,157.0	200.0
43	Grand Rapids, Mich.	1850	Sept. 30, 1916	128,924	112,571	87,565	11,200.0	10,880.0	320.0
44	Fall River, Mass.	1854	June 30, 1916	128,366	119,295	104,863	26,156.0	21,723.0	4,433.0
45	Dayton, Ohio	1841	June 30, 1916	127,224	116,577	85,333	10,637.0	10,061.0	576.0
46	Dallas, Tex.	1856	Oct. 31, 1916	126,362	92,104	42,638	11,202.5	11,087.3	115.2
47	San Antonio, Tex.	1837	Nov. 30, 1916	125,658	96,614	53,321	23,040.0	22,860.5	179.5
48	Bridgeport, Conn.	1836	Sept. 30, 1916	122,365	102,054	70,996	11,426.0	9,330.0	2,096.0
49	New Bedford, Mass.	1847	June 5, 1916	117,917	96,652	62,442	20,873.0	12,206.0	8,667.0
50	Salt Lake City, Utah	1851	June 30, 1916	117,399	92,777	53,531	31,842.8	31,142.8	700.0
51	Nashville, Tenn.	1806	June 30, 1916	117,057	110,364	80,865	11,829.1	11,574.1	255.0
52	Cambridge, Mass.	1846	Sept. 30, 1916	113,309	104,839	91,886	4,180.8	4,014.3	166.5
53	Lowell, Mass.	1836	June 30, 1916	113,245	106,294	94,969	9,098.0	8,308.0	790.0
54	Tacoma, Wash.	1875	June 30, 1916	112,770	83,743	37,714	27,920.0	25,168.0	2,752.0
55	Houston, Tex.	1839	June 30, 1916	112,384	78,800	44,633	21,226.6	20,994.4	232.2
56	Trenton, N. J.	1792	Aug. 31, 1916	111,990	96,815	73,307	4,903.0	4,490.0	413.0
57	Hartford, Conn.	1784	Sept. 30, 1916	111,383	98,915	79,850	11,073.1	10,162.9	910.2
58	Reading, Pa.	1847	June 30, 1916	109,811	96,071	78,961	5,672.0	5,664.5	7.5
59	Youngstown, Ohio	1868	June 30, 1916	108,385	79,066	44,885	15,960.0	15,760.0	200.0
60	Fort Worth, Tex.	1872	Dec. 31, 1916	107,079	73,312	26,688	10,768.0	10,553.4	214.6
61	Camden, N. J.	1828	June 30, 1916	106,233	94,538	75,935	5,030.0	4,475.0	555.0
62	Albany, N. Y.	1686	June 30, 1916	106,003	100,253	94,151	12,225.4	11,924.1	301.3
63	Springfield, Mass.	1852	May 31, 1916	105,715	88,926	62,059	21,180.0	19,980.0	1,200.0
64	Lynn, Mass.	1850	June 30, 1916	102,425	89,336	68,513	7,248.0	6,943.0	305.0
65	Des Moines, Iowa	1857	Sept. 30, 1916	102,211	86,368	62,139	35,309.0	34,423.0	886.0
66	Lawrence, Mass.	1853	June 30, 1916	100,560	85,892	62,559	4,577.0	4,185.0	392.0

[1] Does not include area of Mississippi River.
[2] Includes population of territory annexed since 1900.
[3] Does not include water area comprised in San Francisco Bay and Pacific Ocean.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1917—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 44.]

City number.	City.	Year of incorporation as a city.	Date of middle of fiscal year.	Population.			Area (acres), July 1, 1916.		
				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 1917.								
67	Yonkers, N. Y.	1872	June 30, 1916	99,838	79,803	47,931	11,840.0	11,440.0	400.0
68	Schenectady, N. Y.	1798	June 30, 1916	99,519	72,826	31,682	5,270.1	5,141.2	128.9
69	Kansas City, Kans.	1886	June 30, 1916	99,437	82,331	51,418	10,533.8	9,943.8	590.0
70	Oklahoma City, Okla.	1891	Dec. 31, 1916	95,205	64,205	10,037	11,008.0	10,948.0	60.0
71	Wilmington, Del.	1832	Dec. 31, 1916	94,817	87,411	76,508	6,515.0	4,026.0	[1] 2,489.0
72	Duluth, Minn.	1870	June 30, 1916	94,495	78,466	52,969	43,116.8	37,715.2	5,401.6
73	Akron, Ohio	1836	June 30, 1916	90,625	69,067	42,728	15,232.0	14,532.0	700.0
74	Norfolk, Va.	1845	Dec. 31, 1916	90,380	67,452	46,624	5,966.6	4,771.8	1,194.8
75	Elizabeth, N. J.	1855	Dec. 31, 1916	87,760	73,409	52,130	6,230.0	6,191.0	39.0
76	Utica, N. Y.	1832	June 30, 1916	87,401	74,419	56,383	10,554.0	10,404.0	150.0
77	Somerville, Mass.	1871	June 30, 1916	87,039	77,236	61,643	2,700.0	2,600.0	100.0
78	Waterbury, Conn.	1853	June 30, 1916	86,973	73,141	[2] 51,139	18,048.0	17,981.0	67.0
79	St. Joseph, Mo.	1853	Oct. 17, 1916	85,611	77,403	102,979	8,880.0	8,480.0	400.0
80	Manchester, N. H.	1846	June 30, 1916	78,283	70,063	56,987	21,700.0	20,520.0	1,180.0
81	Troy, N. Y.	1816	June 30, 1916	77,916	76,813	[2] 75,057	7,206.4	6,630.4	576.0
82	Hoboken, N. J.	1855	Oct. 31, 1916	77,584	70,324	59,364	1,220.0	830.0	390.0
83	Wilkes-Barre, Pa.	1871	July 2, 1916	76,780	67,105	51,721	3,433.5	3,233.5	200.0
84	Fort Wayne, Ind.	1839	June 30, 1916	76,183	63,933	45,115	7,233.0	7,112.0	121.0
85	Jacksonville, Fla.	1822	June 30, 1916	76,101	57,699	28,429	8,700.0	6,060.0	2,640.0
86	Evansville, Ind.	1847	June 30, 1916	76,078	69,647	59,007	5,689.0	5,577.0	112.0
87	Erie, Pa.	1851	July 3, 1916	75,206	66,525	52,733	4,919.6	4,739.6	180.0
88	East St. Louis, Ill.	1865	June 30, 1916	74,708	58,547	29,655	7,850.0	7,828.0	22.0
89	Passaic, N. J.	1873	Dec. 31, 1916	73,111	54,773	27,777	2,087.7	2,001.7	86.0
90	Harrisburg, Pa.	1860	June 30, 1916	72,015	64,186	50,167	5,577.4	3,485.5	2,091.9
91	Peoria, Ill.	1845	June 30, 1916	71,458	66,950	56,100	6,027.5	6,027.5	.....
92	Wichita, Kans.	1871	June 30, 1916	70,722	52,450	24,671	12,852.0	12,592.0	260.0
93	Bayonne, N. J.	1869	Oct. 31, 1916	70,663	55,545	32,722	3,770.0	2,680.0	1,090.0
94	South Bend, Ind.	1865	June 30, 1916	68,946	53,684	35,999	9,318.5	9,117.9	200.6
95	Savannah, Ga.	1789	June 30, 1916	68,805	65,064	54,244	4,720.0	4,473.0	247.0
96	Johnstown, Pa.	1889	June 30, 1916	68,529	55,482	35,936	3,197.3	2,997.3	200.0
97	Brockton, Mass.	1881	May 31, 1916	67,307	56,878	40,063	13,798.4	13,708.4	90.0
98	Sacramento, Cal.	1803	June 30, 1916	66,895	44,696	29,282	8,909.0	8,774.0	135.0
99	El Paso, Tex.	1873	Sept. 30, 1916	66,095	39,279	15,906	5,836.8	5,724.3	112.5
100	Terre Haute, Ind.	1833	June 30, 1916	66,083	58,157	36,673	5,528.0	5,068.0	460.0
101	Holyoke, Mass.	1873	May 31, 1916	65,185	57,730	45,712	14,585.0	13,423.0	1,162.0
102	Portland, Me.	1832	June 30, 1916	63,867	58,571	50,145	14,825.1	13,790.7	1,034.4
103	Allentown, Pa.	1867	June 30, 1916	63,505	51,913	35,416	3,815.0	3,705.0	110.0
104	Springfield, Ill.	1840	Aug. 31, 1916	61,370	51,678	34,159	5,532.5	5,532.5	.....
105	Canton, Ohio	1854	June 30, 1916	60,852	50,217	30,667	5,964.0	5,929.0	35.0
106	Charleston, S. C.	1783	June 30, 1916	60,734	58,833	55,807	3,744.0	2,873.6	870.4
107	Chattanooga, Tenn.	1851	Mar. 31, 1916	59,700	44,604	30,154	4,396.8	4,196.8	200.0
108	Pawtucket, R. I.	1886	June 30, 1916	59,411	51,622	39,231	5,725.0	5,498.0	227.0
109	Berkeley, Cal.	1878	Dec. 31, 1916	59,040	40,434	13,214	10,720.0	5,280.0	5,440.0
110	Altoona, Pa.	1868	June 30, 1916	58,659	52,127	38,973	2,313.6	2,309.0	4.6
111	Mobile, Ala.	1814	Mar. 31, 1916	57,976	51,521	38,469	11,475.2	8,915.2	2,560.0
112	Atlantic City, N. J.	1854	June 30, 1916	57,660	46,150	27,838	2,919.0	2,805.0	114.0
113	Sioux City, Iowa	1857	Sept. 30, 1916	57,451	47,828	33,111	28,645.0	28,020.0	625.0
114	Little Rock, Ark.	1831	June 30, 1916	57,343	45,941	38,307	10,560.0	10,180.0	380.0
115	Covington, Ky.	1834	June 30, 1916	57,144	53,270	42,938	3,593.0	3,590.0	3.0
116	Saginaw, Mich.	1889	Dec. 31, 1916	56,055	50,510	42,345	8,935.0	8,750.0	185.0
117	Flint, Mich.	1855	Aug. 31, 1916	55,208	38,550	13,103	7,930.0	7,755.0	175.0
118	Rockford, Ill.	1852	June 30, 1916	55,185	45,401	31,051	6,233.0	6,041.0	192.0
119	Tampa, Fla.	1887	Nov. 30, 1916	54,871	37,782	15,839	7,680.0	5,760.0	1,920.0
120	Pueblo, Colo.	1873	June 30, 1916	54,462	44,395	28,157	7,303.6	7,213.6	90.0
121	New Britain, Conn.	1871	Sept. 30, 1916	54,192	43,916	25,998	8,320.0	8,290.0	30.0
122	San Diego, Cal.	1850	June 30, 1916	54,103	39,578	17,700	50,458.1	50,458.1	.....
123	Binghamton, N. Y.	1867	June 30, 1916	53,973	48,443	39,647	6,400.0	5,913.6	486.4
124	York, Pa.	1887	June 30, 1916	51,656	44,750	33,708	2,250.0	2,220.0	30.0
125	Springfield, Ohio	1850	June 30, 1916	51,550	46,921	38,253	7,156.0	7,039.0	117.0
126	Malden, Mass.	1882	June 30, 1916	51,155	44,404	33,664	3,072.0	3,060.0	12.0
127	Lancaster, Pa.	1818	Nov. 30, 1916	51,096	47,227	41,459	2,660.0	2,630.0	30.0
128	Augusta, Ga.	1798	June 30, 1916	50,245	41,040	39,441	6,196.0	6,012.0	184.0
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.								
129	Kalamazoo, Mich.	1884	Sept. 30, 1916	49,266	39,437	24,404	5,376.0	5,285.0	90.1
130	Davenport, Iowa	1851	Sept. 30, 1916	49,013	43,028	35,254	5,627.0	5,625.0	2.0
131	Topeka, Kans.	1857	June 30, 1916	48,726	43,684	33,608	5,632.0	5,312.0	320.0
132	Salem, Mass.	1836	June 30, 1916	48,562	43,697	35,956	5,250.0	5,100.0	150.0
133	Haverhill, Mass.	1870	June 30, 1916	48,477	44,115	37,175	22,000.0	20,500.0	1,500.0
134	Pasadena, Cal.	1886	Dec. 31, 1916	48,277	30,201	9,117	8,460.8	8,460.8	.....
135	Bay City, Mich.	1865	Dec. 31, 1916	48,166	45,166	[2] 40,747	7,072.0	6,316.8	755.2
136	McKeesport, Pa.	1891	June 30, 1916	47,521	42,694	34,227	2,240.0	2,236.8	3.2
137	Huntington, W. Va.	1872	Dec. 31, 1916	46,657	31,161	11,923	7,920.0	7,892.0	28.0
138	Racine, Wis.	1848	June 30, 1916	46,486	38,002	29,102	3,840.0	3,750.0	90.0
139	Lincoln, Nebr.	1871	Feb. 29, 1916	46,386	43,973	40,169	5,497.0	5,497.0	.....
140	Chelsea, Mass.	1857	June 30, 1916	[2] 46,192	32,452	34,072	1,440.0	1,260.0	180.0
141	Superior, Wis.	1889	Mar. 31, 1916	45,991	40,384	31,091	27,000.0	23,400.0	3,600.0
142	Macon, Ga.	1832	June 30, 1916	45,757	40,665	23,272	5,920.0	5,865.0	55.0
143	Muskogee, Okla.	1898	Dec. 31, 1916	45,695	25,278	4,254	5,446.9	5,446.9	.....

[1] Includes 1,460 acres of marsh land.
[2] Includes population of territory annexed since 1900.
[3] Estimate based on Federal census of 1910 and state census (population 43,426) of 1915.

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TABLE 1.—YEAR OF INCORPORATION, DATE OF MIDDLE OF FISCAL YEAR REPORTED, POPULATION, AND AREA: 1917—Continued.

[For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 10. For a text discussion of this table, see page 44.]

City number.	CITY.	Year of incorporation as a city.	Date of middle of fiscal year.	POPULATION. Estimated as of middle of fiscal year.	Decennial census. Apr. 15, 1910.	Decennial census. June 1, 1900.	AREA (ACRES), JULY 1, 1916. Total.	Land.	Water.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.								
144	Woonsocket, R. I.	1888	June 30, 1916	44,360	38,125	28,204	5,632.0	5,532.0	100.0
145	Newton, Mass.	1873	June 30, 1916	43,715	39,806	33,587	11,406.0	11,106.0	300.0
146	Montgomery, Ala.	1837	Dec. 31, 1916	43,662	38,136	30,346	4,371.2	4,371.2	.....
147	Butte, Mont.	1879	Oct. 31, 1916	43,636	39,165	30,470	3,319.0	3,319.0	.....
148	Wheeling, W. Va.	1836	Dec. 31, 1916	43,516	41,641	38,878	2,050.0	1,345.0	705.0
149	Roanoke, Va.	1884	June 30, 1916	43,284	34,874	21,495	4,883.2	4,815.3	67.9
150	West Hoboken, N. J.	1888	June 30, 1916	43,139	35,403	23,094	546.0	546.0	.....
151	East Orange, N. J.	1899	June 30, 1916	42,458	34,371	21,506	2,516.0	2,516.0	.....
152	Lansing, Mich.	1858	Oct. 31, 1916	42,232	31,229	16,485	5,400.0	5,130.0	270.0
153	Galveston, Tex.	1839	Aug. 31, 1916	41,994	36,981	37,789	4,989.3	4,989.3	.....
154	Fitchburg, Mass.	1872	May 31, 1916	41,728	37,826	31,531	18,163.0	17,963.0	200.0
155	Chester, Pa.	1866	June 30, 1916	41,396	33,537	33,988	3,000.0	2,985.0	15.0
156	Perth Amboy, N. J.	1871	June 30, 1916	41,185	32,121	17,699	3,997.0	2,958.0	1,039.0
157	New Castle, Pa.	1869	June 30, 1916	41,133	36,280	28,339	5,915.0	5,815.0	100.0
158	Lexington, Ky.	1832	June 30, 1916	41,097	35,099	26,369	3,210.0	3,210.0	.....
159	Springfield, Mo.	1855	Dec. 31, 1916	40,755	35,201	23,267	5,039.1	5,037.1	2.0
160	Hamilton, Ohio.	1854	June 30, 1916	40,496	35,279	23,914	3,460.0	3,320.0	140.0
161	Charlotte, N. C.	1816	Oct. 31, 1916	40,135	34,014	18,091	8,192.0	8,167.0	25.0
162	Decatur, Ill.	1856	Oct. 31, 1916	39,966	31,140	20,754	4,289.2	4,282.6	6.6
163	Dubuque, Iowa.	1840	Aug. 31, 1916	39,910	38,494	36,297	8,320.0	7,360.0	960.0
164	Portsmouth, Va.	1858	June 30, 1916	39,651	33,190	17,427	1,680.0	1,545.0	135.0
165	Everett, Mass.	1892	June 30, 1916	39,233	33,484	24,336	2,311.0	2,076.0	235.0
166	San Jose, Cal.	1850	May 31, 1916	38,826	28,946	21,500	5,549.6	5,399.6	150.0
167	Pittsfield, Mass.	1891	June 30, 1916	38,629	32,121	21,766	22,900.0	21,925.0	975.0
168	Knoxville, Tenn.	1815	Mar. 31, 1916	38,582	36,346	32,637	2,551.0	2,541.0	10.0
169	Quincy, Mass.	1889	June 30, 1916	38,136	32,642	23,899	18,000.0	10,736.0	7,264.0
170	Elmira, N. Y.	1864	June 30, 1916	38,120	37,176	35,672	4,747.0	4,546.0	201.0
171	Joliet, Ill.	1852	June 30, 1916	38,010	34,670	29,353	2,520.0	2,430.0	90.0
172	New Rochelle, N. Y.	1899	June 30, 1916	37,759	28,867	14,720	6,495.0	6,400.0	95.0
173	Auburn, N. Y.	1848	Dec. 31, 1916	37,604	34,668	30,345	5,440.0	5,390.0	50.0
174	Cedar Rapids, Iowa.	1850	Sept. 30, 1916	37,489	32,811	25,656	8,397.0	7,909.0	488.0
175	Niagara Falls, N. Y.	1892	June 30, 1916	37,353	30,445	19,457	6,970.0	5,900.0	1,070.0
176	Mount Vernon, N. Y.	1892	Oct. 31, 1916	37,336	30,919	21,228	2,694.4	2,644.4	50.0
177	Amsterdam, N. Y.	1885	June 30, 1916	37,103	31,267	20,929	3,750.4	3,484.3	266.1
178	Lorain, Ohio.	1894	June 30, 1916	36,964	28,883	16,028	6,235.0	6,115.0	120.0
179	Quincy, Ill.	1839	Oct. 31, 1916	36,809	36,587	36,252	5,225.6	3,799.6	1,426.0
180	Jamestown, N. Y.	1886	Aug. 31, 1916	36,722	31,297	22,892	5,455.6	5,396.6	59.0
181	Taunton, Mass.	1864	May 31, 1916	36,256	34,259	31,036	31,264.0	28,320.0	2,944.0
182	Oshkosh, Wis.	1853	Mar. 31, 1916	35,944	33,062	28,284	5,446.4	5,036.8	409.6
183	Waterloo, Iowa.	1868	Sept. 30, 1916	35,916	26,693	12,580	8,687.0	8,287.0	400.0
184	Fresno, Cal.	1885	Dec. 31, 1916	35,636	24,892	12,470	3,913.0	3,913.0	.....
185	Everett, Wash.	1893	June 30, 1916	35,486	24,814	7,838	6,400.0	4,480.0	1,920.0
186	Lima, Ohio.	1871	June 30, 1916	35,384	30,508	21,723	4,972.0	4,937.0	35.0
187	Jackson, Mich.	1843	June 30, 1916	35,363	31,433	25,180	5,760.0	5,653.0	107.0
188	Stockton, Cal.	1850	June 30, 1916	35,358	23,253	17,506	5,212.0	5,141.0	71.0
189	Shreveport, La.	1839	June 30, 1916	35,230	28,015	16,013	7,020.0	6,720.0	300.0
190	Austin, Tex.	1839	June 30, 1916	34,814	29,860	22,258	10,561.1	8,282.1	2,279.0
191	Columbia, S. C.	1805	June 30, 1916	34,611	26,319	21,108	3,981.0	3,831.0	150.0
192	Boise, Idaho.	1866	Oct. 31, 1916	34,547	17,358	5,957	3,040.2	3,030.9	9.3
193	Aurora, Ill.	1857	June 30, 1916	34,204	29,807	24,147	4,420.0	4,245.0	175.0
194	Williamsport, Pa.	1866	June 30, 1916	33,809	31,860	28,757	5,011.2	4,537.6	473.6
195	Waco, Tex.	1856	Sept. 30, 1916	33,542	26,425	20,686	6,650.0	6,440.0	210.0
196	Joplin, Mo.	1873	Dec. 31, 1916	33,308	32,073	26,023	9,068.0	9,068.0	.....
197	Orange, N. J.	1872	June 30, 1916	33,080	29,630	24,141	1,400.0	1,400.0	.....
198	Lynchburg, Va.	1805	July 31, 1916	32,986	29,494	18,891	3,059.2	2,924.8	134.4
199	Bellingham, Wash.	1903	June 30, 1916	32,985	24,298	11,062	13,287.0	11,996.0	1,291.0
200	Colorado Springs, Colo.	1878	June 30, 1916	32,971	29,078	21,085	5,305.8	5,305.8	.....
201	Brookline, Mass.	1705	June 30, 1916	32,730	27,792	19,935	4,363.0	4,327.0	36.0
202	Danville, Ill.	1867	Oct. 31, 1916	32,497	27,871	16,354	6,400.0	6,000.0	400.0
203	Kenosha, Wis.	1850	Oct. 31, 1916	31,995	21,371	11,606	2,740.0	2,720.0	20.0
204	Newport, Ky.	1850	June 30, 1916	31,927	30,309	28,301	891.0	771.0	120.0
205	La Crosse, Wis.	1856	June 30, 1916	31,677	30,417	28,895	6,640.1	6,089.5	550.6
206	Council Bluffs, Iowa.	1853	Sept. 30, 1916	31,572	29,292	25,802	12,544.0	11,532.8	1,011.2
207	Tulsa, Okla.	1903	Dec. 31, 1916	31,541	18,182	1,390	2,914.9	2,848.5	66.4
208	Winston-Salem, N. C.	1913	Oct. 31, 1916	31,509	22,700	13,650	3,307.7	3,295.0	12.7
209	Ogden, Utah.	1861	June 30, 1916	31,404	25,580	16,313	10,646.5	10,646.5	.....
210	Norristown, Pa.	1812	June 30, 1916	31,401	27,875	22,265	2,265.0	2,265.0	.....
211	Stamford, Conn.	1893	July 9, 1916	30,907	25,138	15,997	4,480.0	4,480.0	.....
212	Zanesville, Ohio.	1814	June 30, 1916	30,863	28,026	23,538	4,239.0	4,047.0	192.0
213	Madison, Wis.	1853	June 30, 1916	30,699	25,531	19,164	3,928.0	3,926.8	1.2
214	Waltham, Mass.	1884	July 31, 1916	30,607	27,834	23,481	8,678.0	7,950.0	728.0
215	Easton, Pa.	1887	July 3, 1916	30,533	28,523	25,238	2,335.0	2,190.0	145.0
216	Charleston, W. Va.	1818	Dec. 31, 1916	30,500	22,996	11,099	3,820.0	3,520.0	300.0
217	Poughkeepsie, N. Y.	1854	June 30, 1916	30,390	27,936	24,029	2,029.0	1,782.0	247.0
218	Newport, R. I.	1784	June 28, 1916	30,105	27,149	22,441	4,185.0	3,958.0	227.0
219	Wilmington, N. C.	1866	Nov. 30, 1916	30,104	25,748	20,976	4,150.0	3,534.0	616.0

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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

City number.	City.	Aldermen and councilmen. Members of single chamber or upper house. Number.	Term of office.	Method of election.	Salary.	Members of lower house. Number.	Term of office.	Method of election.	Salary.	Commissioners. Number.	Term of office.	Salary.	Mayor. Term of office.	Salary.
	ALABAMA.													
33	Birmingham									5	[1] 2	[2] $4,000		
111	Mobile									3	(4)	5,000		
146	Montgomery									3	4	3,000		
	ARKANSAS.													
114	Little Rock	18	2	By wards	$480								2	$5,000
	CALIFORNIA.													
109	Berkeley									5	[6] 4	[7] 1,800		
184	Fresno	8	4	At large	300								4	1,500
10	Los Angeles	9	2	At large	2,400								2	4,500
30	Oakland									5	4	[9] 3,600		
134	Pasadena									5	4	3,000		
98	Sacramento									5	5	3,600		
122	San Diego									6	[6] 4	[7] 2,000		
12	San Francisco	18	4	At large	2,400								4	6,000
166	San Jose									7	6	300		
188	Stockton									5	4	[13] 2,400		
	COLORADO.													
200	Colorado Springs									5	4	[17] 2,000		
24	Denver	9	2	By wards	[19] 1,200								4	6,000
120	Pueblo									3	4	2,400		
	CONNECTICUT.													
48	Bridgeport	24	2	By wards	(21)								2	3,000
57	Hartford	20	2	By wards	(21)								2	3,500
121	New Britain	30	2	By wards	(21)								2	1,200
39	New Haven	21	2	15 by wards, 6 at large	(21)								2	3,500
211	Stamford	9	2	8 by wards, 1 at large	150								2	1,200
78	Waterbury	15	2	By wards	(25)								2	4,000
	DELAWARE.													
71	Wilmington	13	2	12 by wards, 1 at large	[27] 500								2	2,000
	DISTRICT OF COLUMBIA.													
17	Washington									3	3	5,000		
	FLORIDA.													
85	Jacksonville	22	2	By wards	[30] 10								2	3,000
119	Tampa	11	4	10 by wards, 1 at large	480								4	3,000
	GEORGIA.													
32	Atlanta	10	3	By wards	[31] 300	20	2	By wards	[31] $300				2	4,000
128	Augusta	18	3	By wards	150								3	3,000
142	Macon	12	2	By wards	300								2	3,000
95	Savannah	12	4	By wards	[30] 10								4	6,000
	IDAHO.													
192	Boise									5	[6] 4	[19] 1,200		
	ILLINOIS.													
193	Aurora	14	2	By wards	[30] 3								2	1,200
2	Chicago	70	2	By wards	3,000								4	18,000
202	Danville	14	2	By wards	[30] 6								2	2,500
162	Decatur									5	4	[39] 3,000		
83	East St. Louis	16	2	By wards	[30] 3								2	5,000
171	Joliet									5	4	[39] 3,000		
91	Peoria	16	2	By wards	[30] 10								2	3,500
179	Quincy	14	2	By wards	[30] 3								2	2,000
118	Rockford	16	(37)	By wards	[30] 5								2	2,000
104	Springfield									5	4	[38] 3,500		
	INDIANA.													
86	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 wards	600								4	7,500
94	South Bend	10	4	7 by wards, 3 at large	200								4	3,000
100	Terre Haute	10	4	7 by wards, 3 at large	200								4	3,000
	IOWA.													
174	Cedar Rapids													
206	Council Bluffs	8	2	6 by wards, 2 at large	250					5	2	[13] 2,500		
130	Davenport	8	2	6 by wards, 2 at large	300								2	1,800
65	Des Moines												2	1,500
163	Dubuque	7	2	5 by wards, 2 at large	300					5	2	[39] 3,000		
113	Sioux City												2	1,400
183	Waterloo	6	2	4 by wards, 2 at large	250					5	2	[39] 3,000		
	KANSAS.													
69	Kansas City												2	2,000
131	Topeka									5	2	[38] 3,000		
92	Wichita									5	2	[40] 1,800		
										5	2	[40] 1,800		

(See footnotes on pages 134 and 135.)

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1917.

by "a" in the column headed "Term of office"; all others are elected.]

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.	Number.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	
		a (3)	$3,600										a (3)	$3,600	a (3)	$3,600	33
a (3)	$2,100					a (3)	$2,100	a (3)	$2,500				a (3)	2,100	a (3)	3,000	111
a (3)	2,400			a (3)	$1,600	a (3)	2,400	(5)	(5)	1	a (3)	$2,034	a (3)	1,800	a (3)	2,202	146
				2	2,300								2	2,100	a 2	2,100	114
				2	1,800	a (3)	2,100	(5)	(5)	1	a (3)	2,100	a (3)	2,400	a (3)	3,000	109
				4	1,500	(5)	(5)	(5)	(5)				a 4	1,500	a 4	2,400	184
a 4	3,600			2	3,000	a 4	3,000						2	4,000	a (3)	5,000	10
				4	3,600	a (3)	3,000	(5)	(5)	(10)	(10)	(10)	a (3)	5,000	a (3)	4,500	30
a (3)	1,620			a (3)	2,100	a (3)	1,620	(5)	(5)	(10)	(10)	(10)	a (3)	2,700	a (3)	2,280	134
				a (3)	2,700	a (3)	240	a (3)	2,100	1	a (3)	2,700	a (3)	3,900	a (3)	3,600	98
a 2	2,400			a 4	1,800	4	3,000	(5)	(5)	(10)	(10)	(10, 11)	a 2	6,000	a 2	3,600	122
				4	4,000	4	4,000	4	4,000	1	4	8,000	a 4	5,000	a (3)	15,000	12
a (3)	1,500			4	2,000	(12)	(12)						a (3)	1,500	a (3)	1,800	166
a (3)	1,980			(14)	(14)	(15)	(15)	a (3)	2,100	(16)	(16)	(16)	a (3)	3,600	a (3)	3,000	188
a (18)	2,000			a (18)	1,800	a (18)	1,800						a (18)	3,060	a (18)	2,100	200
a (3)	2,500			4	4,600	(20)	(20)	(20)	(20)	(20)	(20)	(20)	a (3)	5,000	a (3)	4,000	24
a 4	1,800	(15)	2,100			(15)	(15)						a 4	3,000	a 4	2,000	120
2	3,000			a (3)	4,500	2	1,500	2	2,500	4	a 4	1,800	a 2	3,000	a 2	4,000	48
2	4,000	2	3,000			2	4,000	2	4,000	3	3	2,500	a 2	5,000	a (3)	5,000	57
		2	1,000			2	800	2	2,200	1	a 3	22 1,600	a 2	2,400	a 1	3,500	121
2	2,000	2	3,000			2	1,000	2	4,000	5	a 5	2,000	a 2	3,500	a (16)	5,000	39
2	2,100					2	1,200	(23)	(23)	(24)	(24)	(24)	a 2	1,800	a 4	3,500	211
2	2,000	2	2,000			2	750	2	2,500	3	a 3	2,000	a 2	3,000	a (26)	5,000	78
a 2	2,000			a 2	1,800	2	1,800	2	22 3,000	2	a 6	3,000	a 2	2,500	a (3)	4,000	71
				a (3)	4,000	a (3)	3,000	a (3)	4,000	6	a (25)	22 3,000	a (3)	4,500			17
				a (3)	1,800	2	3,000	(5)	(5)	1	2	3,000	a 2	5,000	a (3)	5,000	85
2	2,400			a 4	3,600	2	1,800	2	2,400	1	2	2,400	a 4	1,800	a 4	3,600	119
		2	3,000			2	1,000	2	3,000	3	2	3,000	2	3,600	2	4,000	32
				3	2,000	3	2,400	(5)	(5)	1	3	2,000	3	2,000	3	3,600	128
a 2	2,100					a 2	2,100	a 2	2,100	1	a 2	2,100	a 2	2,400	a 2	2,100	142
		a 2	3,500			a 2	2,300	(5)	(5)	3	a 2	23 750	a 2	3,000	a 2	4,800	95
a (3)	1,500			(22)	(22)	a (3)	1,032						a (3)	1,800	a (3)	1,620	192
						2	300						2	900	a 1	1,800	193
		a 4	10,000	(12)	4,800	2	10,000						a 4	10,000	(12)	8,000	2
		a 2	1,500			2	500						2	900	a 2	1,800	202
		a 1	1,500			a 1	25						a 1	2,100	a 1	1,800	162
		a 2	2,000			2	24 3,000	(5)	(5)	1	2	1,000	2	2,000	a 2	2,500	88
		a 4	1,400			a 4	600						a 4	1,400	(25)	(25)	171
		a 2	2,000			2	1,500						2	2,000	a 2	2,000	91
2	1,800	a 2	1,400			2	(26)						2	1,000	a 2	1,705	179
2	1,850					2	(21)						2	1,000	a 1	2,250	118
a 4	1,200	a 4	2,000			a 4	1,620						a 4	2,000	a 4	1,500	104
		a 4	2,500			2	3,000	(5)	(5)				a 4	2,000	a 4	2,000	86
		a 4	2,000			2	2,000	(5)	(5)				a 4	2,500	a 4	2,500	84
4	3,000	a 4	4,000			2	8,500	(5)	(5)				a 4	5,000	a 4	3,500	23
4	2,000	a 4	2,500			2	2,000	(5)	(5)				a 4	2,000	a 4	2,500	94
		a 4	2,000			2	3,000	(5)	(5)				a 4	2,000	a 4	3,000	100
a 2	1,800			a 2	1,800	a 2	1,800						a 2	2,500	a 2	2,000	174
a 2	1,500			2	1,200	2	1,200						2	1,500	2	1,800	206
2	1,800					2	2,500	(5)	(5)	1	2	1,500	a 1	2,400	a 1	1,800	130
				a 2	2,000	a 2	1,800						a 2	4,000	a 2	2,100	65
2	1,400			2	1,400	2	1,600	(5)	(5)	1	2	1,500	2	1,800	2	2,000	163
				a 2	1,500	a 2	1,500						a 2	2,000	a 2	2,000	113
(22)	(22)			2	2,000	2	75						2	1,800	2	2,500	183
				a 2	1,800	a 2	1,200						a 2	3,000	a 2	2,500	69
a 2	1,500			a 2	1,350	a 2	1,200						a 2	2,400	a 2	2,400	131
a 2	1,200			a 2	1,500	a 2	1,200						a 2	2,000	a 2	3,000	92

(See footnotes on pages 134 and 135.)

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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

City number.	City.	Aldermen and councilmen. Members of single chamber or upper house. Number.	Term of office.	Method of election.	Salary.	Members of lower house. Number.	Term of office.	Method of election.	Salary.	Commissioners. Number.	Term of office.	Salary.	Mayor. Term of office.	Salary.
	KENTUCKY.													
115	Covington									5	[41] 2	[17] $3,000		
158	Lexington									5	4	[17] 3,000		
28	Louisville	12	2	At large	(21)	24	2	By wards	(21)				4	$5,000
204	Newport									5	[41] 2	[17] 3,000		
	LOUISIANA.													
16	New Orleans									5	4	[42] 6,000		
189	Shreveport									5	4	[12] 2,000		
	MAINE.													
102	Portland	9	1	By wards	(21)	27	1	By wards	(21)				1	2,000
	MARYLAND.													
8	Baltimore	9	4	8 by wards, 1 at large	[13] $1,000	24	4	By wards	$1,000				4	6,000
	MASSACHUSETTS.													
5	Boston	9	3	At large	1,500								4	10,000
97	Brockton	7	1	By wards	(21)	21	1	By wards	(21)				1	2,500
201	Brookline									5	1	[40] 1,500		
52	Cambridge	15	2	11 by wards, 4 at large	500								2	3,500
140	Chelsea	9	(46)	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	(21)				1	1,200
44	Fall River	27	2	18 by wards, 9 at large	200								2	3,000
154	Fitchburg	6	1	By wards	(21)	18	1	By wards	(21)				1	2,000
133	Haverhill									5	2	[40] 1,800		
101	Holyoke	21	(50)	7 by wards, 14 at large	(21)								1	2,000
66	Lawrence									5	2	[29] 2,500		
53	Lowell									5	2	[12] 2,500		
64	Lynn									5	2	[29] 3,000		
126	Malden	7	1	By wards	(21)	21	1	By wards	(21)				1	2,000
49	New Bedford	6	1	At large	100	24	1	By wards	(21)				1	5,000
145	Newton	21	(40)	7 by wards, 14 at large	(21)								2	2,500
167	Pittsfield	7	1	By wards	(21)	14	2	By wards	(21)				1	1,000
169	Quincy	9	(52)	At large	(21)								1	2,500
132	Salem	11	(45)	6 by wards, 5 at large	500								2	3,000
77	Somerville	21	1	14 by wards, 7 at large	(21)								1	2,500
63	Springfield	8	2	By wards	(21)	18	2	16 by wards, 2 at large.	(21)				2	4,000
181	Taunton	9	2	At large	500								2	1,200
214	Waltham	21	1	14 by wards, 7 at large	(21)								1	1,800
35	Worcester	11	1	10 by wards, 1 at large	(21)	30	2	By wards	(21)				1	4,000
	MICHIGAN.													
135	Bay City	18	2	By wards	[30] 2								2	1,000
7	Detroit	42	2	By wards	1,200								2	5,000
117	Flint	12	2	By wards	100								1	100
43	Grand Rapids	24	2	By wards	350								2	2,000
187	Jackson									5	4	[61] 500		
129	Kalamazoo	10	2	By wards	300								1	500
152	Lansing	16	2	By wards	400								2	2,000
116	Saginaw									5	(62)	[12] 2,500		
	MINNESOTA.													
72	Duluth									5	4	4,000		
18	Minneapolis	26	4	By wards	1,500								2	6,000
27	St. Paul									7	2	[2] 4,500		
	MISSOURI.													
196	Joplin									5	4	[7] 1,800		
21	Kansas City	16	4	At large	[30] 5	16	2	By wards	[30] 5				2	5,000
79	St. Joseph	5	4	At large	300								2	3,600
4	St. Louis	29	4	At large	[12] 1,800								4	10,000
159	Springfield									5	(62)	[7] 1,800		
	MONTANA.													
147	Butte	16	2	By wards	360								2	4,000
	NEBRASKA.													
139	Lincoln									5	2	[40] 2,000		
34	Omaha									7	3	[2] 4,500		
	NEW HAMPSHIRE.													
80	Manchester	13	2	By wards	200								2	3,000
	NEW JERSEY.													
112	Atlantic City									5	4	[35] 3,000		
93	Bayonne									5	4	[40] 2,000		
61	Camden	26	2	By wards	500								3	4,500
151	East Orange	10	2	By wards	500								2	2,500
75	Elizabeth	12	2	By wards	(21)								2	2,000
82	Hoboken									5	4	[29] 3,000		
20	Jersey City									5	4	[48] 5,000		
15	Newark	32	2	By wards	500								2	10,000
197	Orange									5	4	[19] 1,500		
89	Passaic									5	4	[40] 2,000		
42	Paterson	11	2	By wards	400								2	2,000
156	Perth Amboy	7	2	6 by wards, 1 at large	[74] 300								2	1,200
56	Trenton									5	4	[29] 3,000		
150	West Hoboken	6	2	By wards	500								2	1,000

(See footnotes on pages 134 and 135.)

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1917—Continued.

by "*a*" in 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.	Number.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	
a (12)	$2,000	a (12)	$1,200	a (12)	$1,200	a (12)	$2,000	(5)	(5)	1	a (12)	$1,200	a (12)	$2,700	a (12)	$2,400	115
a 2	2,000			a 2	2,000	a 2	1,200	(5)	(5)	1	a 2	1,200	a 2	1,550	a 2	1,800	158
		a 4	3,500	4	2,750	4	3,500	4	$3,500	1	a 4	3,500	a 4	5,000	a 4	3,000	28
a 2	1,200			a 2	1,800	a 2	1,200			1	a 2	800	a 2	1,800			204
				a 4	3,500	(42)	(42)	(42)	(42)	(44)	(44)	(44)	a 4	6,000	a 4	5,000	19
				a 4	1,800	a 4	1,950	(5)	(5)				a 4	2,400	a 4	1,800	186
a 1	2,000			a 1	1,600	a 1	2,500	(5)	(5)	3	3	1,300	a 5	2,500	a 5	2,400	102
		4	4,000			a 4	3,500	a 4	2,000	3	a 3	3,000	a 4	4,500	a 4	4,500	8
a 3	5,000			a 4	6,000	a 4	5,000	a 4	5,000	7	a 3	(45)	a 4	9,000			5
a 3	2,500			a 3	2,200	a 3	2,500	a 1	2,000	3	a 3	1,500	a 1	1,000	a 1	2,500	97
1	2,600			a 1	2,400	1	4,000	(5)	(5)	3	3	1,800			a 1	3,000	201
a 3	3,300			a 3	2,500	a 1	3,000	(5)	(5)	3	3	2,500	a (3)	3,500	a 1	3,000	52
a 3	2,000			a 3	1,200	a 1	2,600	(5)	(5)	3	a 3	[47] 800	a 1	1,500	a 1	1,700	140
a 3	1,350			a 3	1,700	a 1	1,700	(5)	(5)	3	3	[47] 850	a 1	1,200	a 1	2,200	165
a 2	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	44
3	1,700			3	1,500	3	2,500	(5)	(5)	3	3	[48] 1,250	1	1,250	a 3	2,500	154
a 3	2,000			a 3	1,800	a 1	2,000	(5)	(5)	3	a 3	[49] 900	a 1	1,000	a 1	1,800	133
3	2,500			a 3	2,500	1	2,500	a 3	3,000	3	a 3	[50] 1,500	a 1	1,200	a 3	2,500	101
a (3)	2,000			a (3)	1,800	a (3)	2,000	(5)	(5)	3	a (3)	[49] 1,300	a (3)	1,300	a (3)	2,500	66
a (3)	1,800			a (3)	2,250	a (3)	2,500	(5)	(5)	3	a (3)	2,250	a (3)	2,500	a (3)	2,500	53
a (3)	2,250			a (3)	2,000	a (3)	2,500	a (3)	2,000	3	a (3)	2,000	a (3)	3,000	a (3)	2,500	64
a 3	2,000	a 3	2,000			a 1	2,850	(5)	(5)	3	a 3	[51] 800	a 1	1,500	a 1	2,000	126
a 3	3,000			a 1	2,500	a 1	3,500	(5)	(5)	3	3	[52] 2,000	a 1	3,000	a 1	3,000	49
a 3	2,300	a 3	3,200			a 1	3,500	(5)	(5)	3	a 3	[53] 2,000	a (3)	3,200	a (3)	3,200	145
3	1,600			3	1,500	1	1,800	1	2,000	3	3	1,500	1	1,000	a 1	2,750	167
a 3	1,600			a 1	1,600	a 1	1,600	a 1	1,500	3	a (54)	[49] 700	a 1	1,400	a 1	1,800	169
a 3	1,900			a (3)	1,200	a (3)	1,700	a (3)	1,500	3	a (3)	1,000	a (3)	[55] 250	a (3)	2,500	132
a 3	3,000			a 3	2,200	a 1	3,000	(5)	(5)	5	a 3	[57] 800	a 1	2,100	a 1	3,000	77
3	3,000			a 3	3,000	2	3,500	a 1	3,200	3	a 3	2,400	a 2	3,500	a 5	4,000	63
a 3	2,000			a 1	1,500	a 3	2,200	(5)	(5)	3	a 3	[57] 900	a 2	1,000	a 1	1,500	181
a 1	1,500			a 1	1,750	a 1	2,200	(5)	(5)	3	a 3	[58] 800	a 1	1,350	a 1	2,800	214
a 3	2,700			a 3	3,000	a 3	3,700	(5)	(5)	3	a 3	2,300	a 1	3,800	a 1	4,000	35
		2	3,000			2	3,500	(5)	(5)	1	a 3	[59] 1,500	a 2	1,500	a 2	1,400	135
2	4,000	a (3)	5,000			2	4,000	(5)	(5)	3	a (3)	5,000	a (3)	7,500	a (3)	4,000	7
a 1	3,000			a 1	2,000	1	4,000	(5)	(5)	(60)	(60)	(60)	a 1	1,800	a 1	4,800	117
a (3)	2,250	2	2,500			a (3)	2,250	(5)	(5)	3	a (3)	1,800	a (3)	3,600	a (3)	3,000	43
a (3)	1,800			a (3)	1,500	a (3)	1,800	(5)	(5)	1	a (3)	2,000	a (3)	1,800	a (3)	2,000	137
a (12)	1,500			a (12)	1,500	2	1,200	(5)	(5)	1	a (12)	1,800	a (12)	2,000	a (12)	2,000	129
2	1,800	a (3)	1,800			2	2,500	(5)	(5)	3	3	1,300	a (3)	1,800	a (3)	2,000	152
		a (3)	2,100			(42)	(42)	(42)	(42)	1	a (3)	2,000	a (3)	1,800	a (3)	2,500	116
a 2	2,000			a 2	2,100	a 2	2,100			1	a 2	4,000	a 2	4,000	a 2	2,800	72
a 2	4,000	2	4,000			2	5,000			1	a 2	[62] 4,200	a 2	6,000	a 2	7,500	18
a 2	3,000	2	5,000			(15)	(15)						a 2	5,000	a (12)	5,000	27
a 4	1,500			a 4	1,800	(64)	(64)	(64)	(64)				a 4	2,100	a 4	1,800	196
		2	4,000	a 2	3,000	2	4,000	(5)	(5)	1	a 2	3,000	a 2	5,000	a 2	4,000	21
a 2	1,800	a 2	2,400	2	2,400	2	2,400	(5)	(5)	1	a 2	2,100	a 2	3,600	a 2	2,400	79
a 4	4,000	4	8,000			a 4	5,000			1	a 4	5,000	a 4	8,000	a 4	8,000	4
a (3)	1,600			a (12)	1,500	(64)	(64)	(64)	(64)				a (3)	2,000	a (3)	1,400	159
				a 2	2,400	2	3,000	(5)	(5)				a 2	3,000	a 2	3,000	147
a 2	2,000			(22)	(22)	(42)	(42)	(42)	(42)	1	a 2	1,200	a 2	2,000	a 2	3,000	139
		a 3	3,000			(3)	(3)	(3)	(3)				a 3	3,600	a 3	3,000	34
a 2	2,500			a 2	2,000	a 2	2,000	a 2	2,000	3	a 6	2,000	a 2	1,200	a (3)	3,000	80
a 4	2,400	a 3	2,500			(15)	(15)	a 4	2,500	3	a 3	1,800	a 4	6,000	a 3	4,500	112
a 1	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 3	3,000	a 3	3,000			3	3,000	3	3,000	5	a 5	1,500	a 3	4,500	a 3	3,000	61
a 2	2,800			a 2	2,800	a 2	3,400	(5)	(5)	5	a 3	1,300	a 2	3,000	a 2	2,750	151
a 3	2,500	a 3	4,000			a 3	2,500	(65)	(65)	12	2	[66] 500	a 3	2,000	a 3	1,800	75
a (3)	2,500	(67)	(67)			(67)	(67)	(67)	(67)	5	a (3)	1,200	a (3)	3,500			82
a 4	5,000	(68)	(68)			(68)	(68)	(68)	(68)	(69)	(69)	(69) (70)	a 4	6,500	a (12)	5,000	20
		a 5	5,000	a 2	5,000	a 3	4,500	a 3	4,000	5	a 5	3,500	a 2	[71] 6,000	a (12)	7,500	15
a 3	2,000	a 3	3,000			a 3	2,000	(5)	(5)	3	a 3	700	a 3	1,800	a 3	2,300	197
a 2	2,400	a 2	1,800			a 2	1,500	a 2	1,500	4	a 2	[72] 1,200	a 2	1,750	a 2	2,500	89
a 2	1,500	a 3	1,800			a 3	1,800	a 3	2,000	5	a 5	1,650	a 3	[73] 2,000	a (3)	2,500	42
a 3	780	a 3	900			a 3	720	a 3	3,000	3	a 3	500	a 3	1,200	a 3	3,000	156
a (3)	2,000	(73)	(73)			a (3)	2,000	a (3)	2,000	3	a (3)	1,500	a (3)	[74] 1,200	a (3)	(77)	56
3	2,000					a 2	1,300	3	2,000	3	a 2	[75] 900	a 2	900			150

(See footnotes on pages 134 and 135.)

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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

City number.	CITY.	Aldermen and councilmen. Members of single chamber or upper house. Number.	Term of office.	Method of election.	Salary.	Members of lower house. Number.	Term of office.	Method of election.	Salary.	Commissioners. Number.	Term of office.	Salary.	Mayor. Term of office.	Salary.
	NEW YORK.													
62	Albany	20	2	19 by wards, 1 at large	[79] $500								2	$4,000
177	Amsterdam	8	2	By wards	300								2	2,000
173	Auburn	11	2	At large	300								2	1,000
123	Binghamton	14	2	13 by wards, 1 at large	[79] 500								2	3,500
11	Buffalo									5	([62])	[61] $7,000		
170	Elmira	12	2	By wards	200								2	1,500
180	Jamestown	12	2	By wards	180								2	1,500
176	Mount Vernon	10	2	By wards	500								2	5,000
172	New Rochelle	8	2	By wards	600								2	3,000
1	New York	73	2	By aldermanic districts	[2] 2,000								4	15,000
175	Niagara Falls									5	([62])	750		
217	Poughkeepsie	15	2	14 by wards, 1 at large	[86] 200								2	1,000
25	Rochester	24	2	23 by wards, 1 at large	[79] 750								2	5,000
68	Schenectady	14	2	13 by wards, 1 at large	[79] 500								2	4,000
37	Syracuse	20	2	19 by wards, 1 at large	[79] 750								2	4,000
81	Troy	18	2	17 by wards, 1 at large	[79] 500								2	4,000
76	Utica	17	2	16 by wards, 1 at large	[79] 500								2	4,000
67	Yonkers	11	2	10 by wards, 1 at large	[79] 500								2	3,500
	NORTH CAROLINA.													
161	Charlotte	21	2	By wards	([21])								2	2,000
219	Wilmington	6	2	At large	600								2	2,500
208	Winston-Salem	8	2	By wards	([21])								2	2,000
	OHIO.													
73	Akron	12	2	8 by wards, 4 at large	[86] 250								2	3,000
105	Canton	11	2	7 by wards, 4 at large	[74] 150								2	3,000
14	Cincinnati	32	2	26 by wards, 6 at large	[13] 1,150								2	10,000
6	Cleveland	26	2	By wards	[19] 1,200								2	10,000
29	Columbus	7	[91] 4	At large	1,000								4	5,000
45	Dayton									5	4	[19] 1,200		
160	Hamilton	10	2	6 by wards, 4 at large	[86] 150								2	3,000
186	Lima	10	2	6 by wards, 4 at large	[86] 150								2	3,000
178	Lorain	10	2	6 by wards, 4 at large	[83] 150								2	2,500
125	Springfield									5	4	500		
31	Toledo	17	2	16 by wards, 1 at large	[47] 600								2	6,000
59	Youngstown	12	2	9 by wards, 3 at large	[79] 250								2	4,500
212	Zanesville	10	2	6 by wards, 4 at large	[93] 150								2	2,200
	OKLAHOMA.													
143	Muskogee									5	[6] 4	[13] 2,500		
70	Oklahoma City									5	4	[20] 3,600		
207	Tulsa									5	2	[67] 1,200		
	OREGON.													
22	Portland									5	4	[94] 5,000		
	PENNSYLVANIA.													
103	Allentown									5	[41] 2	[13] 2,500		
110	Altoona									5	[41] 2	[13] 2,500		
155	Chester									5	[41] 2	[40] 2,000		
215	Easton									5	2	1,200		
87	Erie									5	[41] 2	[13] 2,500		
90	Harrisburg									5	[41] 2	[13] 2,500		
96	Johnstown									5	[41] 2	[13] 2,500		
127	Lancaster	9	4	By wards	([21])	27	2	By wards	([21])				4	3,000
136	McKeesport									5	[41] 2	[40] 2,000		
157	New Castle									5	[41] 2	[40] 2,000		
210	Norristown	33	4	By wards	([100])								4	700
3	Philadelphia	48	4	By wards	([21])	90	2	By wards	([21])				4	12,000
9	Pittsburgh	9	4	At large	6,500								4	10,000
58	Reading									5	[41] 2	[20] 3,000		
41	Scranton	5	4	At large	2,000								4	5,000
83	Wilkes-Barre									5	[41] 2	[20] 3,000		
194	Williamsport									5	[41] 2	[40] 2,000		
124	York									5	[41] 2	[40] 2,000		
	RHODE ISLAND.													
218	Newport	5	1	At large	500	195	3	By wards	([21])				1	1,800
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
144	Woonsocket	5	2	By wards	300	15	2	By wards	200				2	1,800
	SOUTH CAROLINA.													
106	Charleston	24	4	12 by wards, 12 at large	([21])								4	3,500
191	Columbia									5	4	[40] 2,000		
	TENNESSEE.													
107	Chattanooga									5	4	[13] 2,250		
168	Knoxville									5	4	[20] 3,000		
40	Memphis									5	4	[94] 3,000		
51	Nashville									5	4	[94] 5,000		
	TEXAS.													
190	Austin									5	2	[40] 2,000		
46	Dallas									5	2	[20] 3,000		
99	El Paso									5	2	[107] 2,400		
60	Fort Worth									5	2	[17] 3,000		
153	Galveston									5	2	[67] 1,200		
55	Houston									5	2	[108] 2,400		
47	San Antonio									5	2	[2] 4,000		
195	Waco									5	2	[7] 1,000		

(See footnotes on pages 134 and 135.)

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1917—Continued.

by "a" in the column headed "Term of office"; all others are elected.]

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.	Number.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	
a 2	$2,500	2	$3,500			2	$3,000	(5)	(5)	4	4	$2,750	a 2	$4,000	a 2	$4,000	62
a 2	1,500			a 2	$1,500	2	1,500	(5)	(5)	3	3	[86] 400	a 2	2,000	a 2	1,800	177
4	2,000	a 2	2,000			4	2,000	(5)	(5)	3	3	1,000	a 2	2,000	a 2	2,500	173
a 2	2,000	2	3,000			2	2,500	(5)	(5)	4	4	1,600	a 2	3,500	a 2	3,000	123
a (3)	3,000	4	4,000	a (3)	250	a (3)	5,000	(5)	(5)	3	a (3)	5,000	a (3)	5,000	a (3)	5,000	11
a 2	1,700					a 3	2,000	(5)	(5)	3	a 3	[19] 600	a 2	2,000	a (3)	2,400	170
2	1,700			a 2	1,800	a 2	1,600	(5)	(5)	3	[83] 2	[83] 720	a 2	1,200	a 2	1,800	180
a 2	4,000	2	3,000			2	1,500	2	$1,800	3	3	1,800	a 2	5,000	a 2	3,500	176
a 2	2,508	2	2,500			2	2,000	2	2,500	1	a 2	2,508	a 2	3,000	a 2	[94] 2,200	172
		4	15,000			a 4	12,000	(85)	(85)	7	a 4	[81] 7,000	a 4	15,000	a 4	12,000	1
a (3)	2,000					a (3)	2,500	(5)	(5)	1	a (3)	2,000	a (3)	2,500	a (3)	2,500	175
a (3)	1,500					a (3)	2,000	(5)	(5)	1	a (3)	1,500	a (3)	1,500	a (3)	3,500	217
a 2	2,000	2	3,500			2	3,500	(5)	(5)	4	4	3,600	a 2	5,000	a 2	5,000	25
a 2	2,000	2	3,500			2	3,000	(5)	(5)	4	4	1,800	a 2	4,000	a 2	3,500	68
2	2,800	2	3,500			2	3,000	(5)	(5)	4	4	2,700	a 2	4,000	a 2	4,000	37
a 2	1,200	2	3,500			2	3,000	(5)	(5)	4	4	1,800	a 2	4,000	a 2	3,500	81
a 2	2,200	2	3,500			2	3,000	(5)	(5)	4	4	2,000	a 2	4,000	a 2	3,500	76
a 2	3,000	2	3,000			2	2,500	(5)	(5)	4	4	2,400	a 2	4,500	a 2	4,500	67
(87)	(87)					a 2	1,725	a 2	1,725				a 2	1,500	a 1	1,800	161
(87)	(87)					a 2	2,400	a 2	1,500				a 2	1,800	a 2	1,800	219
(87)	(87)					a 1	1,500	a 1	1,200				a 2	[88] 720	a (3)	1,000	208
				2	2,500	2	1,500						2	2,900	a 2	2,400	73
				2	1,800	2	1,800						2	2,000	a 2	2,100	105
				2	5,000	2	5,000						2	5,800	a 2	6,000	14
				a [89] 2	6,000	a (18)	3,000						a [92] 2	6,000	a (18)	5,000	6
				2	3,000	a [93] 2	2,700						2	3,500	a [93] 2	3,000	29
				a (3)	4,000	a (3)	3,000						a (3)	4,000	a (3)	3,000	45
				2	2,000	2	1,450						2	2,000	a 2	2,000	160
				2	1,500	2	1,000						2	1,800	a (3)	1,800	186
				2	1,500	2	1,000						2	1,500	a (3)	1,980	178
				a (3)	2,000	a (3)	2,000						a (3)	2,500	a (3)	2,500	125
				a 2	2,500	a 2	1,800						a 2	4,200	a 2	3,000	31
				2	2,400	2	2,400						2	3,000	a (3)	3,000	59
				2	1,500	2	750						2	1,500	a (15)	1,800	212
a 2	2,000			a 2	2,000	a 2	1,080						a 2	2,000	a 2	2,000	143
a 2	1,500			a 2	2,100	a 2	1,800						a 2	2,400	a 2	2,400	70
(29)	(29)			2	1,800	a 1	1,800						a 1	2,400	a 1	2,400	207
(29)	(29)			4	3,600	a (3)	2,400						a (3)	4,800	a (3)	4,200	22
a 4	1,200	4	1,800			a 2	1,500	(5)	(5)	1	a 1	2,000	a 2	2,000	a 2	2,400	103
a 4	1,200	4	600			a 2	50	(5)	(5)	1	a 1	1,200	a 2	2,000	a 2	3,000	110
		2	400			a 2	1,000	(5)	(5)	2	a 2	400	a 2	2,500	a 2	2,000	155
a 2	1,000	4	900			a 2	[96] 500	(5)	(5)	1	a 2	[94] 1,200	a 2	1,000	a 2	2,000	215
a 2	2,000	4	2,000			a 2	2,400	(5)	(5)	3	a 1	[97] 4	a 2	3,000	a 2	3,000	87
a 1	2,100	4	500			a 2	[96] 100	(5)	(5)	1	a 1	2,000	a 2	2,500	a 2	2,500	90
a 4	1,600	4	1,200			a 2	[96] 1,500	(5)	(5)	1	a 2	[99] 1,200	a 2	2,000	a 2	2,500	96
a 2	1,400	a 2	1,800			a 1	1,500	(5)	(5)	9	4	100	a 2	1,000	a 2	2,000	127
a 4	1,500	4	1,800			a 2	[96] 100	(5)	(5)	1	a 2	1,400	a 2	3,600	a 2	2,500	136
a 2	1,500	4	1,000			a 2	[96] 500	(5)	(5)	1	a 1	1,200	a 2	2,000	a 2	2,000	157
a 2	1,020					a 2	(101)	(5)	(5)				a 2	600	a 2	1,500	210
		4	12,000			4	10,000	4	10,000	73	a 3	[102] 3,000		4	10,000	a 4	8,000	3
		4	[103] 5,000	a (74)	3,600	a 4	8,000	(5)	(5)	9	a 4	[104] 2,700	a 4	8,000	a (3)	4,000	9
a 2	1,200	4	2,500			a 2	[95] 2,000	(5)	(5)	1	a 2	1,500	a 2	3,000	a 2	2,600	58
a 2	2,000	4	2,500			a 4	[105] 4,000	(5)	(5)	5	a 4	1,500	a 4	2,500	a 4	2,000	41
a 4	2,500	4	2,400			a 2	2,500	(5)	(5)	1	a 2	1,500	a 3	2,500	a 2	2,500	83
a 3	1,180	4	1,200			a 2	[96] 150	(5)	(5)	1	a 1	1,200	a 2	1,350	a 2	1,800	194
		2	500			a 2	[96] 50	(5)	(5)	1	a 2	500	a 2	1,800	a 2	1,800	124
a 1	2,500					a 1	2,000	a 1	1,800	3	a 3	[51] 400	a 1	1,500	a 1	1,000	218
a 1	2,500			a 1	1,500	a 1	2,000	(5)	(5)	3	a 3	1,000	a 1	2,000	a 1	2,500	108
a 2	4,500			a 2	4,500	2	4,200	(5)	(5)	3	a 3	3,500	a 2	6,000	a 3	5,000	26
a 2	2,250			a 2	1,500	a 2	2,250	(5)	(5)	3	a 6	1,000	a 2	1,500	a 2	2,000	144
						a 4	2,800	(5)	(5)	1	a 4	2,700	a 4	2,400	a 4	3,000	106
(87)	(87)					a 2	2,400	(5)	(5)				a 2	1,800	a 2	2,000	191
				4	2,000	4	2,000	(5)	(5)				4	3,000	a 4	2,400	107
(87)	(87)			a 4	1,800	a 2	1,800	(106)	(106)				a 2	1,800	a 4	1,620	168
a 2	3,000					a 2	3,000	(5)	(5)	1	4	4,000	a 2	4,500	a 2	3,600	40
		a (3)	2,500			a (3)	2,500	(5)	(5)	1	a (3)	2,500	a (3)	3,500	a (18)	2,700	51
				a 2	1,500	(12)	(12)	a 2	1,800	(16)	(16)	(16)	a 2	1,800	a 2	1,800	190
a 1	1,800			a 2	3,000	a 2	5	a 1	2,700	(16)	(16)	(16)	a 2	2,700	a 1	2,700	46
a 2	2,400			a 2	1,800	2	2,400	2	3,600	(16)	(16)	(16)	a 2	3,000	a 2	2,400	99
a 2	2,400			a 2	3,000	a 1	600	2	2,500	(16)	(16)	(16)	a 2	2,500	a 2	2,500	60
				a 2	1,500	a 2	1,200	a 2	1,800	(16)	(16)	(16)	a 2	1,200	a 2	1,800	153
		2	3,000			a 2	600	a 2	3,600	(16)	(16)	(16)	a 2	2,400	a 2	5,000	55
a 2	2,400			a 2	2,000	a 2	1,200	(109)	(109)	(109)	(109)	(109)	a 2	3,600	a 2	3,600	47
(110)	(110)	2	2,400			(12)	(12)	2	3,000	(16)	(16)	(16)	2	1,800	a 1	1,800	195

(See footnotes on pages 134 and 135.)

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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

City number.	City.	Aldermen and councilmen. Members of single chamber or upper house. Number.	Term of office.	Method of election.	Salary.	Members of lower house. Number.	Term of office.	Method of election.	Salary.	Commissioners. Number.	Term of office.	Salary.	Mayor. Term of office.	Salary.
	UTAH.													
209	Ogden									3	[6] 4	[9] $3,600		
50	Salt Lake City									5	4	[9] 3,600		
	VIRGINIA.													
198	Lynchburg	9	4	By wards	(21)	15	4	By wards	(21)				4	$2,000
74	Norfolk	15	4	By wards	(21)	25	4	By wards	(21)				4	2,500
164	Portsmouth									7	4	(21)		
36	Richmond	12	4	By wards	(21)	20	2	By wards	(21)				4	5,000
149	Roanoke	14	4	By wards	(21)	22	4	By wards	(21)				4	1,800
	WASHINGTON.													
199	Bellingham	7	2	6 by wards, 1 at large	[47] $300								2	1,200
185	Everett									3	4	2,000		
19	Seattle	9	3	At large	3,000								2	7,500
38	Spokane									5	4	(114)		
54	Tacoma									5	4	[88] 3,600		
	WEST VIRGINIA.													
216	Charleston	20	4	By wards	[30] 2.50								2	3,300
137	Huntington									4	3	[115] 2,500		
148	Wheeling	16	4	By wards	(21)	28	2	By wards	(21)				4	3,000
	WISCONSIN.													
203	Kenosha	18	2	By wards	200								2	500
205	La Crosse	21	2	By wards	200								2	1,000
213	Madison	20	2	By wards	300								2	1,000
13	Milwaukee	37	(112)	25 by wards, 12 at large	1,000								2	4,000
182	Oshkosh									3	6	[88] 3,500		
138	Racine	15	2	By wards	200								2	800
141	Superior									3	6	[2] 4,500		

[1] Presiding officer elected for 4 years; one commissioner for 3 years.
[2] Presiding officer's salary, $5,000.
[3] No specified term.
[4] Presiding officer elected for 4 years; one commissioner for 3 years; one for 5 years.
[5] Treasurer acts as collector of revenue.
[6] Presiding officer elected for 2 years.
[7] Presiding officer's salary, $2,400.
[8] County treasurer is ex officio city treasurer and collector of taxes.
[9] Presiding officer's salary, $4,200.
[10] Auditor acts as assessor.
[11] Receives fees.
[12] Bank in which city funds are deposited acts as treasurer.
[13] Presiding officer's salary, $3,000.
[14] Commissioner of audit acts as auditor.
[15] Commissioner of finance acts as treasurer.
[16] Collector of revenue acts as assessor.
[17] Presiding officer's salary, $3,600.
[18] Civil-service appointment; no specified term.
[19] Presiding officer's salary, $1,800.
[20] Manager of revenue acts as treasurer, collector of revenue, and assessor; salary, $4,000.
[21] None.
[22] Two assistants, who give part of time to work, also reported; salary of each, $750.
[23] Taxes collected by town, city paying one-half of collector's salary.
[24] Taxes assessed by town, city paying one-third of assessors' salaries.
[25] Presiding officer's salary, $500; other members, no salary.
[26] Life tenure; can not be removed except for cause.
[27] Presiding officer's salary, $800; and salary of chairman of finance committee, $800.
[28] Two collectors, salary of each $3,000.
[29] Presiding officer's salary, $3,500.
[30] Per meeting.
[31] Presiding officer has charge of both houses; salary, $600.
[32] Presiding officer's salary, $2,300.
[33] City clerk acts as auditor.
[34] Plus $1,500 as collector of revenue.
[35] Commissioner of streets and public improvements acts as city engineer.
[36] Receives one-third of 1 per cent of receipts as commission.
[37] Eight elected for 2 years; eight for 1 year.
[38] Presiding officer's salary, $4,000.
[39] Auditor acts as city clerk.
[40] Presiding officer's salary, $2,500.
[41] Presiding officer elected for 4 years.
[42] Presiding officer's salary, $10,000.
[43] Commissioner of accounts and finance acts as treasurer and collector of revenue.
[44] Board of assessors under commissioner of finance makes assessments.
[45] Presiding officer's salary, $4,500; one at $4,200; and five at $4,000.
[46] Two elected for 2 years; seven for 1 year.
[47] Presiding officer's salary, $1,200.
[48] Salary of one member, $1,350.
[49] Presiding officer's salary, $1,500.
[50] Fourteen elected for 2 years; seven for 1 year.
[51] Presiding officer's salary, $1,400.
[52] Six assistant assessors also reported; salary of each $4 per day when employed.
[53] Five elected for 2 years; four for 1 year.
[54] Presiding officer appointed for 3 years; one assessor for 2 years; one for 1 year.
[55] Five elected for 2 years; six for 1 year.
[56] Plus fees.
[57] Presiding officer's salary, $2,000.
[58] Presiding officer's salary, $850.
[59] Two assistant assessors also reported; salary of one $1,000 and of other $755.
[60] Six supervisors of tax assessing; receive $3 per day when employed.
[61] Presiding officer's salary, $750.
[62] Three elected for 4 years; two for 2 years.
[63] One assistant assessor reported, salary, $2,100; and two deputies, salary of each, $1,800.
[64] Commissioner of revenue acts as treasurer and collector of revenue.

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METHOD OF ELECTION (BY WARDS OR AT LARGE), AND ANNUAL SALARIES: 1917—Continued.

by "a" in the column headed "Term of office"; all others are elected.]

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.	Number.	Term of office.	Salary.	Term of office.	Salary.	Term of office.	Salary.	
a (3)	$1,500			2	$2,400	a (3)	$1,800						a (3)	$1,800	a (3)	$2,400	209
a (3)	2,400			2	2,400	a (3)	2,400						a (3)	3,600	a (3)	3,600	50
				a 4	1,500	4	1,800	a 4	(111)	(112)	(112)	(112)	a 4	2,000	a 4	3,000	198
		a 2	$2,700			4	1,200	4	(112)	(112)	(112)	(112)	a 4	3,000	a 4	4,800	74
				a 4	1,200	4	[54] 600	a 4	$2,500	(112)	(112)	(112)	a 4	1,800	a 4	2,000	164
				a 2	3,600	4	2,040	4	3,600	(112)	(112)	(112)	a 2	5,000	a 2	4,800	36
				(22)	(23)	4	[56] 1,480	(5)	(5)	(112)	(112)	(112)	a 2	3,000	a 2	2,100	149
(116)	(116)	2	1,500			2	1,500						2	1,800	a 2	2,000	199
a 4	1,500					a 4	1,800						a 4	2,100	a 4	2,400	185
		2	4,200			2	4,200						2	4,800	a 3	5,000	19
a (3)	2,400			a (3)	2,400	a (3)	2,400						a (3)	5,000	a (3)	3,600	38
a (3)	1,800	4	2,400			(15)	(15)						a (3)	4,200	a (3)	3,000	54
a 2	1,800			a 2	1,800	2	1,200	(5)	(5)				a 2	2,500	a 2	1,800	216
a 3	1,200			a 3	1,320	a 3	1,680	(5)	(5)				a 3	2,400	a 3	1,440	137
				4	2,500	4	(116)	(5)	(5)				a 2	1,500	a 2	2,500	148
2	2,400					2	1,720	(5)	(5)	1	2	$2,000	a 1	1,500	a 1	2,100	203
2	2,050	2	1,800			2	2,700	(5)	(5)	3	2	[117] 600	a (3)	1,500	a (3)	1,500	205
a 1	1,800			a 1	1,800	2	1,200	(5)	(5)	1	a 1	1,500	a 1	1,800	a 1	2,250	213
a 2	2,500	2	4,000			2	5,000	(5)	(5)	(119)	(119)	(119)	4	4,000	a 3	4,000	13
a 1	1,800	(120)	(120)			a 1	1,200	(5)	(5)	1	a 1	1,300	a 1	1,500	a 1	1,500	182
2	2,000	(121)	(121)			2	2,500	(5)	(5)	2	2	1,200	a 2	1,500	a 2	2,500	138
a 1	1,100	a 1	1,500			a 1	1,700	(5)	(5)	1	a 1	1,900	a 1	2,000	a 1	1,800	141

[65] Comptroller acts as collector of revenue.
[66] Plus 10 cents for each assessment.
[67] Director of revenue and finance acts as comptroller, treasurer, and collector of revenue.
[68] Presiding officer's salary, $5,500.
[69] Director of revenue and finance acts as comptroller, treasurer, collector of revenue, and assessor.
[70] Three deputy assessors also reported; salary of each $2,400.
[71] City counsel also reported as appointed for 2 years; salary, $9,000.
[72] Clerk of board receives $1,700.
[73] City counsel also reported as appointed for 3 years; salary, $4,000.
[74] Presiding officer's salary, $500.
[75] Director of revenue and finance acts as comptroller.
[76] City counsel also reported as appointed; salary, $3,000.
[77] City engineer of streets receives $2,700; and city engineer of sewers, $2,500.
[78] Presiding officer elected for 3 years; salary, $1,200.
[79] Presiding officer's salary, $1,000.
[80] Presiding officer's salary, $600.
[81] Presiding officer's salary, $8,000.
[82] Two elected, one appointed.
[83] Presiding officer's salary, $1,100.
[84] First assistant chief engineer. Commissioner of public works is chief of engineering bureau and appointed for 2 years; salary, $3,000.
[85] Collector of assessments and arrears is appointed for 4 years, salary, $4,500; receiver of taxes is appointed for 4 years, salary, $6,000.
[86] Presiding officer's salary, $300.
[87] Treasurer acts as city clerk.
[88] Law firm acts as city attorney; receives $720 as retainers' fee only.
[89] Director of finance.
[90] Director of law.
[91] Three elected for 2 years.
[92] Civil-service appointment.
[93] Presiding officer's salary, $200.
[94] Presiding officer's salary, $6,000.
[95] Plus fees as collector of revenue.
[96] One assistant assessor reported; salary, $600.
[97] Per day.
[98] Receives commission as collector of revenue.
[99] One assistant assessor reported; salary, $1,020.
[100] Presiding officer's salary, $700; other members, no salary.
[101] Receives 2 per cent on collections.
[102] Salary of three assessors, $6,000.
[103] Also receives $4,000 as comptroller of school district.
[104] Presiding officer's salary, $3,300.
[105] Plus 10 per cent commission on delinquent taxes collected.
[106] Auditor acts as collector of revenue.
[107] Presiding officer's salary, $4,800.
[108] Presiding officer's salary, $7,500.
[109] Commissioner of taxation acts as collector of revenue and assessor.
[110] Comptroller acts as city clerk.
[111] Receives commission.
[112] City assesses personal property, State assesses real property.
[113] Receives commission of nine-sixteenths of 1 per cent.
[114] Two commissioners receive $5,000; three, $3,600.
[115] Presiding officer's salary, $2,800.
[116] Treasurer receives $12,000, out of which he pays salaries of office force.
[117] Presiding officer's salary, $1,320.
[118] Twelve elected for 4 years; 25 for 2 years.
[119] One tax commissioner appointed for 3 years, salary, $2,500; 16 assessors appointed, $1,800 each, terms not specified.
[120] Commissioner of accounts acts as comptroller.
[121] City clerk acts as comptroller.

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TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1917.

[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. Total.	RECEIPTS. Revenue. (Table 4)	RECEIPTS. Nonrevenue. (Table 19)	Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS. Total.	PAYMENTS. Governmental cost. (Table 4)	PAYMENTS. Nongovernmental cost. (Table 19)	Cash balances at close of year.
	Grand total	$288,554,393	$2,260,452,002	$1,065,537,142	$1,194,914,860	$2,549,006,395	$2,238,406,204	$1,108,021,565	$1,130,384,639	$310,600,191
	Group I	132,544,625	1,287,142,418	546,582,920	740,559,498	1,419,687,043	1,281,838,461	563,679,659	718,158,802	137,848,582
	Group II	56,987,781	314,493,065	156,132,674	158,360,391	371,480,846	309,574,351	162,093,899	147,480,452	61,906,495
	Group III	50,024,013	318,305,922	179,192,956	139,112,966	368,329,935	314,559,591	185,595,748	128,963,843	53,770,344
	Group IV	27,251,925	185,026,312	100,065,115	84,961,197	212,278,237	182,266,325	108,156,996	74,109,329	30,011,912
	Group V	21,746,049	155,484,285	83,563,477	71,920,808	177,230,334	150,167,476	88,495,263	61,672,213	27,062,853
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.									
1	New York, N. Y.	$28,684,078	$650,459,761	$236,278,796	$414,180,965	$679,143,839	$655,606,964	$232,696,503	$422,910,461	$23,536,875
2	Chicago, Ill.	26,314,289	234,935,680	87,931,732	147,003,948	261,249,969	233,879,563	92,675,324	141,204,239	27,370,406
3	Philadelphia, Pa.	11,117,270	88,733,319	46,668,586	42,064,733	99,850,589	84,709,521	59,345,528	25,363,993	15,141,068
4	St. Louis, Mo.	7,678,882	32,572,808	26,126,055	6,446,753	40,251,690	29,587,785	24,269,263	5,318,522	10,663,905
5	Boston, Mass.	11,809,633	69,319,059	38,397,676	30,921,383	81,128,692	67,278,145	33,994,690	33,283,455	13,850,547
6	Cleveland, Ohio	14,830,709	62,095,562	22,367,104	39,728,458	76,926,271	57,715,978	24,834,851	32,881,127	19,210,293
7	Detroit, Mich.	3,948,963	33,533,820	23,593,491	14,940,329	42,482,783	38,826,488	26,614,244	12,212,244	3,656,295
8	Baltimore, Md.	2,438,642	25,363,027	18,184,977	7,178,050	27,801,669	24,742,344	17,707,708	7,034,636	3,059,325
9	Pittsburgh, Pa.	10,463,161	39,780,659	23,638,678	16,141,981	50,243,820	37,724,420	23,347,701	14,376,719	12,519,400
10	Los Angeles, Cal.	15,258,998	45,348,723	23,395,825	21,952,898	60,607,721	51,767,253	28,193,847	23,573,406	8,840,468
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.									
11	Buffalo, N. Y.	$6,121,422	$29,403,904	$19,032,355	$10,371,549	$35,525,326	$28,011,161	$17,784,106	$10,227,055	$7,514,165
12	San Francisco, Cal.	10,537,038	30,260,327	20,116,992	10,143,335	40,797,365	31,897,520	21,831,333	10,066,187	8,899,845
13	Milwaukee, Wis.	2,083,350	24,735,107	14,017,001	10,718,106	26,818,457	23,071,647	14,796,943	8,274,704	3,746,810
14	Cincinnati, Ohio	10,143,090	35,399,200	14,863,333	20,535,867	45,542,290	34,743,546	16,838,849	17,904,697	10,798,744
15	Newark, N. J.	3,379,893	49,594,329	15,586,641	34,007,688	52,974,222	49,207,306	16,589,935	32,617,371	3,766,916
16	New Orleans, La.	4,789,881	20,656,718	8,670,510	11,986,208	25,446,599	20,932,327	10,777,902	10,154,425	4,514,272
17	Washington, D. C.	3,411,575	19,127,738	16,001,125	3,126,613	22,539,313	7,878,9261	13,309,704	4,569,222	4,660,387
18	Minneapolis, Minn.	1,997,091	26,894,562	11,155,059	15,739,503	28,891,653	26,466,648	13,057,542	13,409,106	2,425,005
19	Seattle, Wash.	5,267,992	37,146,851	15,436,254	21,710,597	42,414,843	37,746,165	16,490,684	21,255,481	4,668,678
20	Jersey City, N. J.	3,665,631	19,331,774	8,860,934	10,470,840	22,997,405	19,716,321	8,391,910	11,324,411	3,281,084
21	Kansas City, Mo.	5,590,818	21,942,555	12,392,470	9,550,085	27,533,373	19,902,784	12,224,991	7,677,793	7,630,589
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.									
22	Portland, Oreg.	$2,348,585	$12,285,848	$9,087,679	$3,198,169	$14,634,433	$11,669,946	$8,232,612	$3,437,334	$2,964,487
23	Indianapolis, Ind.	1,548,238	9,337,821	7,125,149	2,212,672	10,886,059	9,029,539	7,461,770	1,567,769	1,856,520
24	Denver, Colo.	1,582,924	10,736,003	7,206,625	3,529,378	12,318,927	10,101,115	5,837,696	4,263,419	2,217,812
25	Rochester, N. Y.	2,641,710	14,554,357	8,162,567	6,391,790	17,196,067	13,673,072	9,060,293	4,612,779	3,522,995
26	Providence, R. I.	1,130,235	14,206,028	6,995,480	7,210,548	15,336,263	13,625,797	7,349,083	6,276,714	1,710,466
27	St. Paul, Minn.	2,616,852	10,579,471	6,484,305	4,095,166	13,196,323	10,902,061	7,094,623	3,807,438	2,294,262
28	Louisville, Ky.	2,204,749	8,871,111	6,158,770	2,712,341	11,075,860	8,597,776	5,845,115	2,752,661	2,478,084
29	Columbus, Ohio	1,503,403	12,047,137	5,289,316	6,757,821	13,550,540	11,840,162	5,965,516	5,874,646	1,710,378
30	Oakland, Cal.	1,211,356	6,640,597	5,898,734	741,863	7,851,953	6,464,116	5,516,985	947,131	1,387,837
31	Toledo, Ohio	2,928,142	9,340,515	4,511,121	4,829,394	12,268,657	10,088,637	5,791,285	4,297,352	2,180,020
32	Atlanta, Ga.	457,453	4,848,889	3,858,293	990,596	5,306,342	4,879,373	3,771,053	1,108,320	426,969
33	Birmingham, Ala.	950,928	2,682,315	2,224,914	457,401	3,633,243	2,676,121	2,106,612	569,509	957,122
34	Omaha, Nebr.	1,507,394	8,910,796	5,705,515	3,205,281	10,418,190	8,384,975	5,204,060	3,180,915	2,033,215
35	Worcester, Mass.	398,138	12,922,605	5,413,454	7,509,151	13,320,743	12,961,400	5,180,220	7,781,180	359,343
36	Richmond, Va.	557,506	10,147,243	4,307,352	5,839,891	10,704,749	9,929,783	5,068,836	4,860,947	774,966
37	Syracuse, N. Y.	2,025,565	10,983,082	4,348,215	6,634,867	13,008,647	11,207,092	4,593,566	6,613,526	1,801,555
38	Spokane, Wash.	548,447	4,796,889	3,733,231	1,063,658	5,345,336	4,355,846	3,010,736	1,345,110	989,490
39	New Haven, Conn.	267,848	5,883,670	3,307,772	2,575,898	6,151,518	5,947,049	3,201,231	2,745,818	204,469
40	Memphis, Tenn.	838,045	5,929,187	3,253,983	2,675,204	6,767,232	6,039,541	3,344,174	2,695,367	727,691
41	Scranton, Pa.	879,393	2,723,517	2,138,431	585,086	3,602,910	2,780,406	2,093,725	686,681	822,504
42	Paterson, N. J.	702,562	6,367,349	2,600,272	3,767,077	7,069,911	6,711,628	2,842,166	3,869,462	358,283
43	Grand Rapids, Mich.	326,135	5,569,960	3,226,342	2,343,618	5,896,095	5,469,372	3,249,000	2,220,372	426,723
44	Fall River, Mass.	562,863	6,058,821	3,105,638	2,953,183	6,621,684	6,196,552	3,295,785	2,900,767	425,132
45	Dayton, Ohio	1,948,178	5,156,271	2,913,620	2,242,651	7,104,449	4,725,345	3,602,994	1,122,351	2,379,104
46	Dallas, Tex.	1,625,120	4,217,339	3,726,738	490,601	5,842,459	4,852,384	3,950,251	902,133	990,075
47	San Antonio, Tex.	2,230,427	4,433,461	2,618,108	1,815,353	6,663,888	4,578,373	2,974,790	1,603,583	2,085,515
48	Bridgeport, Conn.	1,109,075	5,793,521	3,113,737	2,679,784	6,902,596	4,820,962	4,188,954	632,008	2,081,634
49	New Bedford, Mass.	369,267	7,367,080	3,431,242	3,935,838	7,736,347	7,218,447	3,473,060	3,745,387	517,900
50	Salt Lake City, Utah	661,825	6,068,471	4,015,627	2,052,844	6,730,296	5,480,760	4,081,298	1,399,462	1,249,536
51	Nashville, Tenn.	2,172,280	4,714,201	2,584,542	2,129,659	6,886,481	5,111,705	2,802,437	2,309,268	1,774,776
52	Cambridge, Mass.	326,377	9,092,851	3,822,333	5,270,518	9,419,228	9,054,190	3,409,026	5,645,164	365,038
53	Lowell, Mass.	361,088	5,140,002	2,502,332	2,637,670	5,501,090	5,168,398	2,732,719	2,435,679	332,692
54	Tacoma, Wash.	449,504	4,534,204	3,396,752	1,137,452	4,983,708	4,453,127	2,655,177	1,797,950	530,581
55	Houston, Tex.	2,561,816	11,340,868	3,099,549	8,241,319	13,902,684	11,822,329	5,181,701	6,640,628	2,080,355
56	Trenton, N. J.	840,103	5,187,901	2,690,583	2,497,318	6,028,009	5,384,958	2,774,456	2,610,502	643,051
57	Hartford, Conn.	1,023,683	6,452,978	4,204,447	2,248,531	7,476,661	6,713,564	4,272,365	2,441,199	763,097
58	Reading, Pa.	267,362	2,008,402	1,475,609	532,793	2,275,764	1,804,969	1,472,211	332,758	470,795
59	Youngstown, Ohio	1,975,942	4,553,299	2,737,094	1,816,205	6,529,241	4,544,037	2,788,304	1,755,733	1,985,204
60	Fort Worth, Tex.	148,964	2,856,753	1,867,782	988,971	3,005,717	2,889,711	1,921,985	967,726	116,006
61	Camden, N. J.	428,238	3,923,456	2,177,193	1,746,263	4,351,694	3,929,461	2,282,192	1,647,269	422,233
62	Albany, N. Y.	338,872	6,052,096	3,352,158	2,699,938	6,390,968	5,987,853	3,899,283	2,088,570	403,115
63	Springfield, Mass.	376,033	8,506,267	4,456,871	4,049,396	8,882,300	8,070,872	4,263,408	3,807,464	811,428
64	Lynn, Mass.	233,487	5,819,238	2,568,780	3,250,458	6,052,725	5,986,979	2,705,255	3,281,724	65,746
65	Des Moines, Iowa	694,970	3,737,893	2,230,154	1,507,739	4,432,863	3,582,255	2,857,827	724,428	850,608
66	Lawrence, Mass.	142,926	4,926,159	2,064,547	2,861,612	5,069,085	4,847,553	2,189,913	2,657,640	221,532

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

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TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1917—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. Total.	RECEIPTS. Revenue. (Table 4)	RECEIPTS. Nonrevenue. (Table 19)	Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS. Total.	PAYMENTS. Governmental cost. (Table 4)	PAYMENTS. Nongovernmental cost. (Table 19)	Cash balances at close of year.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.									
67	Yonkers, N. Y.	$229,314	$11,126,366	$3,299,370	$7,826,996	$11,355,680	$11,218,136	$4,080,515	$7,137,621	$137,544
68	Schenectady, N. Y.	226,022	5,765,525	2,464,784	3,300,741	5,991,547	5,789,062	2,036,473	3,752,589	202,485
69	Kansas City, Kans.	991,636	3,273,429	2,201,871	1,071,558	4,265,065	3,782,767	2,732,868	1,049,899	482,298
70	Oklahoma City, Okla.	429,612	5,849,202	1,690,146	4,159,056	6,278,814	4,650,019	2,014,911	2,635,108	1,628,795
71	Wilmington, Del.	354,421	4,971,490	1,738,123	3,233,367	5,325,911	4,473,621	2,151,780	2,321,841	852,290
72	Duluth, Minn.	334,829	4,049,237	3,219,071	830,166	4,384,066	3,847,602	3,339,230	508,372	536,464
73	Akron, Ohio	1,115,296	4,960,279	2,716,978	2,243,301	6,075,575	4,849,787	2,749,791	2,099,996	1,225,788
74	Norfolk, Va.	161,411	5,198,667	2,344,681	2,853,986	5,360,078	5,108,121	2,773,076	2,335,045	251,957
75	Elizabeth, N. J.	851,609	4,132,824	1,699,088	2,433,736	4,984,433	4,307,792	1,725,728	2,582,064	676,641
76	Utica, N. Y.	551,808	3,582,073	1,801,101	1,780,972	4,133,881	3,753,424	1,944,750	1,808,674	380,457
77	Somerville, Mass.	241,231	3,780,331	2,044,921	1,735,410	4,021,562	3,821,021	2,019,459	1,801,562	200,541
78	Waterbury, Conn.	674,727	3,146,283	1,964,024	1,182,259	3,821,010	3,181,048	2,040,883	1,140,165	639,962
79	St. Joseph, Mo.	436,545	2,066,185	1,641,399	424,786	2,502,730	2,253,900	1,738,440	515,460	248,830
80	Manchester, N. H.	475,771	2,785,103	1,484,544	1,300,559	3,260,874	2,860,712	1,634,527	1,226,185	400,162
81	Troy, N. Y.	184,484	3,492,222	2,067,318	1,424,904	3,676,706	3,502,106	1,750,336	1,751,770	174,600
82	Hoboken, N. J.	462,045	5,931,580	1,875,784	4,055,796	6,393,625	5,786,241	2,686,402	3,099,839	607,384
83	Wilkes-Barre, Pa.	461,346	1,512,842	1,279,441	233,401	1,974,188	1,597,111	1,256,231	340,880	377,077
84	Fort Wayne, Ind.	701,685	2,450,052	1,928,818	521,234	3,151,737	2,256,458	1,756,998	499,460	895,279
85	Jacksonville, Fla.	772,185	3,456,118	2,114,725	1,341,393	4,228,303	3,390,828	2,552,465	838,363	837,475
86	Evansville, Ind.	464,045	1,910,177	1,699,356	210,821	2,374,222	2,021,172	1,690,090	331,082	353,050
87	Erie, Pa.	125,377	2,411,217	1,616,739	794,478	2,536,594	2,003,032	1,603,306	399,726	533,562
88	East St. Louis, Ill.	199,954	1,787,849	1,096,427	691,422	1,987,803	1,682,851	1,262,325	420,526	304,952
89	Passaic, N. J.	363,615	2,711,298	1,096,821	1,614,477	3,074,913	2,902,778	1,270,027	1,632,751	172,135
90	Harrisburg, Pa.	633,246	1,828,890	1,389,546	439,344	2,462,136	1,915,369	1,334,859	580,510	546,767
91	Peoria, Ill.	353,593	2,742,748	1,761,808	980,940	3,096,341	2,738,762	2,056,832	681,930	357,579
92	Wichita, Kans.	238,150	1,570,603	1,462,247	108,356	1,808,753	1,519,389	1,011,443	507,946	289,364
93	Bayonne, N. J.	485,829	4,363,781	1,957,875	2,405,906	4,849,610	3,983,081	2,086,063	1,897,018	866,529
94	South Bend, Ind.	307,670	1,675,042	1,278,535	396,507	1,982,712	1,471,713	1,183,827	287,886	510,999
95	Savannah, Ga.	242,225	2,399,413	1,635,371	764,042	2,641,638	2,244,785	1,732,817	511,968	396,853
96	Johnstown, Pa.	299,975	2,067,663	920,586	1,147,077	2,367,638	1,647,198	1,070,830	576,368	720,440
97	Brockton, Mass.	144,484	4,175,790	1,750,130	2,425,660	4,320,274	4,003,899	1,868,592	2,135,307	316,375
98	Sacramento, Cal.	1,909,814	4,549,329	2,290,472	2,258,857	6,459,143	4,859,859	3,780,422	1,079,437	1,599,284
99	El Paso, Tex.	679,799	2,936,712	1,710,461	1,226,251	3,616,511	2,845,946	2,160,126	685,820	770,565
100	Terre Haute, Ind.	415,558	1,475,071	1,077,213	397,858	1,890,629	1,296,257	1,078,737	217,520	594,372
101	Holyoke, Mass.	379,104	4,068,815	2,232,222	1,836,593	4,447,919	4,194,651	2,230,070	1,964,581	253,268
102	Portland, Me.	226,685	4,185,970	1,913,822	2,272,148	4,412,655	4,260,071	2,080,917	2,179,154	152,584
103	Allentown, Pa.	455,919	1,408,615	991,213	417,402	1,864,534	1,528,079	1,270,808	257,271	336,455
104	Springfield, Ill.	282,716	2,362,554	1,436,522	926,032	2,645,270	1,951,456	1,372,795	578,661	693,814
105	Canton, Ohio	1,144,494	3,564,939	1,325,884	2,239,055	4,709,433	3,383,706	1,834,733	1,548,973	1,325,727
106	Charleston, S. C.	243,907	1,425,258	1,130,652	294,606	1,669,165	1,353,687	1,128,963	224,724	315,478
107	Chattanooga, Tenn.	265,038	1,573,734	943,725	630,009	1,838,772	1,551,576	1,031,956	519,620	287,196
108	Pawtucket, R. I.	267,820	3,508,625	1,469,589	2,039,036	3,776,445	3,328,814	1,432,250	1,896,564	447,631
109	Berkeley, Cal.	280,771	1,650,526	1,459,695	190,831	1,931,297	1,625,674	1,396,849	228,825	305,623
110	Altoona, Pa.	326,742	1,615,290	987,978	627,312	1,942,032	1,625,834	998,617	627,217	316,198
111	Mobile, Ala.	121,222	964,779	936,626	28,153	1,086,001	999,968	796,035	203,933	86,033
112	Atlantic City, N. J.	1,241,834	4,627,824	2,561,284	2,066,540	5,869,658	4,815,768	2,768,976	2,046,792	1,053,890
113	Sioux City, Iowa	106,665	2,217,113	1,809,852	407,261	2,323,778	2,172,510	1,800,652	371,858	151,268
114	Little Rock, Ark.	314,107	1,750,135	765,683	984,452	2,064,242	1,672,769	929,696	743,073	391,473
115	Covington, Ky.	371,461	2,357,843	960,421	1,397,422	2,729,304	2,536,364	1,189,493	1,346,871	192,940
116	Saginaw, Mich.	336,575	2,434,908	1,292,395	1,142,513	2,771,483	2,365,717	1,045,800	1,319,917	405,766
117	Flint, Mich.	443,614	3,100,188	1,446,166	1,654,022	3,543,802	2,945,066	1,785,455	1,159,611	598,736
118	Rockford, Ill.	134,062	2,527,779	1,234,324	1,293,455	2,661,841	2,518,534	1,424,182	1,094,352	143,307
119	Tampa, Fla.	233,014	1,911,651	1,492,943	418,708	2,144,665	1,710,285	1,291,304	418,981	434,380
120	Pueblo, Colo.	169,123	2,190,925	1,025,694	1,165,231	2,360,048	2,198,086	1,198,790	999,296	161,962
121	New Britain, Conn.	274,956	1,583,735	1,244,413	339,322	1,858,691	1,458,928	1,165,608	293,320	399,763
122	San Diego, Cal.	1,127,000	3,413,180	3,014,014	399,166	4,540,180	3,640,684	3,028,214	612,470	899,496
123	Binghamton, N. Y.	527,538	2,131,420	1,295,477	835,943	2,658,958	2,244,565	1,631,619	612,946	414,393
124	York, Pa.	384,786	641,768	609,415	32,353	1,026,554	755,024	682,500	72,524	271,530
125	Springfield, Ohio	378,587	2,119,710	1,049,856	1,069,854	2,498,297	2,139,443	1,195,556	943,887	358,854
126	Malden, Mass.	191,085	2,465,546	1,233,067	1,232,479	2,656,631	2,565,422	1,208,863	1,356,559	91,209
127	Lancaster, Pa.	229,575	861,350	719,981	141,369	1,090,925	885,407	806,457	78,950	205,518
128	Augusta, Ga.	274,214	2,226,741	1,162,428	1,064,313	2,500,955	2,272,390	1,254,679	1,017,711	228,565

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

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TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1917—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. Total.	RECEIPTS. Revenue. (Table 4)	RECEIPTS. Nonrevenue. (Table 19)	Aggregate of receipts and cash balances at beginning of year.[1]	PAYMENTS. Total.	PAYMENTS. Governmental cost. (Table 4)	PAYMENTS. Nongovernmental cost. (Table 19)	Cash balances at close of year.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.									
129	Kalamazoo, Mich	$263,446	$1,918,892	$914,865	$1,004,027	$2,187,338	$1,948,090	$876,123	$1,071,967	$239,248
130	Davenport, Iowa	415,157	2,149,764	1,201,849	947,915	2,564,921	1,586,228	1,293,309	292,919	978,693
131	Topeka, Kans	291,726	1,672,328	1,174,480	497,848	1,964,054	1,732,026	1,190,879	541,147	232,028
132	Salem, Mass	223,434	2,618,790	1,178,240	1,440,550	2,842,224	2,609,380	1,519,154	1,090,226	232,844
133	Haverhill, Mass	163,813	2,452,934	1,271,740	1,181,194	2,616,747	2,493,624	1,259,473	1,234,151	123,123
134	Pasadena, Cal	487,936	2,107,190	1,978,715	128,475	2,595,126	2,146,274	1,821,787	324,487	448,852
135	Bay City, Mich	110,967	1,623,597	1,064,317	559,280	1,734,564	1,555,513	1,001,138	554,375	179,051
136	McKeesport, Pa	350,896	1,364,908	1,015,616	349,292	1,715,804	1,462,186	1,065,857	396,329	253,618
137	Huntington, W. Va	258,974	1,343,803	960,706	383,097	1,602,777	1,275,767	1,192,296	83,471	327,010
138	Racine, Wis	124,660	1,436,872	1,010,068	426,304	1,561,032	1,529,191	1,070,362	458,829	31,841
139	Lincoln, Nebr	412,779	2,064,439	1,416,795	647,644	2,477,218	2,091,244	1,499,203	592,041	385,974
140	Chelsea, Mass	138,786	2,337,804	1,041,481	1,296,323	2,476,590	2,344,710	1,051,039	1,293,671	131,880
141	Superior, Wis	190,596	1,778,084	925,148	852,936	1,968,680	1,806,907	949,120	857,787	161,773
142	Macon, Ga	350,324	1,887,674	1,115,458	772,216	2,237,998	1,822,020	1,147,048	674,972	415,978
143	Muskogee, Okla	368,145	1,777,376	684,901	1,092,475	2,145,521	1,783,979	682,057	1,101,922	361,542
144	Woonsocket, R. I	166,256	2,242,111	812,918	1,429,193	2,408,367	2,303,650	1,056,893	1,246,757	104,717
145	Newton, Mass	138,298	3,946,442	2,103,060	1,843,382	4,084,740	3,839,325	1,867,007	1,972,318	245,415
146	Montgomery, Ala	316,581	1,193,528	746,224	447,304	1,510,109	1,133,534	685,888	447,646	376,575
147	Butte, Mont	221,401	3,554,756	1,275,266	2,279,490	3,776,157	3,516,760	1,437,189	2,079,571	259,397
148	Wheeling, W. Va	300,133	895,894	803,139	92,755	1,196,027	913,628	752,934	160,694	282,399
149	Roanoke, Va	445,199	1,037,231	636,301	450,930	1,532,430	908,092	602,359	305,733	624,338
150	West Hoboken, N. J	326,716	1,586,146	585,343	1,000,803	1,912,862	1,569,919	616,316	953,603	342,943
151	East Orange, N. J	342,304	3,065,460	1,262,717	1,802,743	3,407,764	3,155,355	1,238,616	1,916,739	252,409
152	Lansing, Mich	182,195	2,023,628	1,216,180	807,448	2,205,823	1,957,498	1,268,949	688,549	248,325
153	Galveston, Tex	375,504	2,649,930	1,374,752	1,275,178	3,025,434	2,108,164	1,504,013	604,151	917,270
154	Fitchburg, Mass	155,064	3,393,410	1,266,060	2,127,350	3,548,474	3,461,780	1,236,890	2,224,890	86,694
155	Chester, Pa	313,631	969,235	544,902	424,333	1,282,866	824,220	535,803	288,417	458,646
156	Perth Amboy, N. J	473,592	3,557,263	888,326	2,668,937	4,030,855	3,622,194	1,498,389	2,123,805	408,661
157	New Castle, Pa	205,550	982,732	629,706	353,026	1,188,282	746,082	608,518	137,564	442,200
158	Lexington, Ky	335,581	2,345,201	968,637	1,376,564	2,680,782	1,930,970	968,921	962,049	749,812
159	Springfield, Mo	262,417	727,569	727,254	315	989,986	825,844	680,086	145,758	164,142
160	Hamilton, Ohio	260,642	1,361,888	969,676	392,212	1,622,530	1,388,065	977,534	410,531	234,465
161	Charlotte, N. C	54,179	1,620,930	726,506	894,424	1,675,109	1,634,536	649,079	985,457	40,573
162	Decatur, Ill	230,154	1,741,172	939,823	801,349	1,971,326	1,487,642	906,273	581,369	483,684
163	Dubuque, Iowa	222,261	1,475,698	845,092	630,606	1,697,959	1,439,506	763,933	675,573	258,453
164	Portsmouth, Va	65,226	830,350	428,205	402,145	895,576	850,721	486,315	364,406	44,855
165	Everett, Mass	124,627	2,056,764	1,005,476	1,051,288	2,181,391	2,013,289	830,883	1,182,406	168,102
166	San Jose, Cal	85,490	1,050,659	870,198	180,461	1,136,149	883,290	827,652	55,638	252,859
167	Pittsfield, Mass	159,122	2,038,511	1,088,353	950,158	2,197,633	2,106,006	992,661	1,113,345	91,627
168	Knoxville, Tenn	142,179	1,463,598	923,809	539,789	1,605,777	1,498,825	1,121,221	377,604	106,952
169	Quincy, Mass	107,739	2,732,707	987,222	1,745,485	2,840,446	2,670,571	1,273,110	1,397,461	169,875
170	Elmira, N. Y	57,523	1,541,583	1,016,154	525,429	1,599,106	1,525,381	1,139,849	385,532	73,725
171	Joliet, Ill	166,768	1,541,583	884,044	657,539	1,708,351	1,554,544	1,054,469	500,075	153,807
172	New Rochelle, N. Y	357,031	3,149,929	1,301,713	1,848,216	3,506,960	3,063,193	1,385,507	1,677,686	443,767
173	Auburn, N. Y	64,527	1,414,290	866,353	547,937	1,478,817	1,360,419	729,170	631,249	118,398
174	Cedar Rapids, Iowa	109,682	1,208,288	1,006,158	202,130	1,317,970	1,206,416	960,357	246,059	111,554
175	Niagara Falls, N. Y	704,798	2,034,836	1,322,807	712,029	2,739,634	1,885,141	1,229,175	655,966	854,493
176	Mount Vernon, N. Y	363,888	2,469,197	1,208,766	1,260,431	2,833,085	2,514,801	1,347,228	1,167,573	318,284
177	Amsterdam, N. Y	39,252	1,237,768	677,698	560,070	1,277,020	1,245,065	529,688	715,377	31,955
178	Lorain, Ohio	356,176	1,390,743	829,058	561,685	1,746,919	1,433,334	840,602	592,732	313,585
179	Quincy, Ill	194,346	1,675,847	718,097	957,750	1,870,193	1,636,897	1,250,496	386,401	233,296
180	Jamestown, N. Y	95,768	1,712,262	1,056,427	655,835	1,808,030	1,714,591	992,401	722,190	93,439
181	Taunton, Mass	174,733	2,104,274	1,044,212	1,060,062	2,279,007	2,192,540	934,732	1,257,808	86,467
182	Oshkosh, Wis	263,945	839,654	643,325	196,329	1,103,599	924,839	696,732	228,107	178,760
183	Waterloo, Iowa	345,690	987,181	807,723	179,458	1,332,871	939,030	805,774	133,256	393,841
184	Fresno, Cal	283,278	1,611,349	1,017,706	593,643	1,894,627	1,206,780	1,102,567	104,213	687,847
185	Everett, Wash	121,743	2,896,185	819,099	2,077,086	3,017,928	2,284,231	1,851,527	432,704	733,697
186	Lima, Ohio	160,064	1,969,797	601,682	1,368,115	2,129,861	1,430,205	840,463	589,742	699,656
187	Jackson, Mich	246,723	1,995,405	869,794	1,125,611	2,242,128	1,705,277	1,040,140	665,137	536,851
188	Stockton, Cal	809,979	1,258,925	1,192,507	66,418	2,068,904	1,552,434	1,447,170	105,264	516,470
189	Shreveport, La	133,709	2,121,389	648,876	1,472,513	2,255,098	1,765,251	1,543,710	221,541	489,847
190	Austin, Tex	570,547	2,466,510	903,926	1,562,584	3,037,057	2,630,685	1,241,836	1,388,849	406,372
191	Columbia, S. C	354,549	1,447,889	623,132	824,757	1,802,438	1,406,754	881,688	525,066	395,684
192	Boise, Idaho	33,956	862,439	584,476	277,963	896,395	855,958	662,023	193,935	40,437
193	Aurora, Ill	125,674	914,475	770,573	143,902	1,040,149	907,021	712,627	194,394	133,128
194	Williamsport, Pa	114,522	508,321	471,205	37,116	622,843	500,501	433,951	66,550	122,342
195	Waco, Tex	414,369	1,155,549	876,740	278,809	1,569,918	1,080,417	808,972	271,445	489,501
196	Joplin, Mo	436,807	865,419	762,930	102,489	1,302,226	996,684	862,128	134,556	305,542
197	Orange, N. J	126,965	2,321,070	738,043	1,583,027	2,448,035	2,239,805	641,752	1,598,053	208,230
198	Lynchburg, Va	28,589	1,433,114	822,058	611,056	1,461,703	1,426,644	799,967	626,677	35,059
199	Bellingham, Wash	117,556	1,075,639	739,012	336,627	1,193,195	961,288	758,807	202,481	231,907
200	Colorado Springs, Colo	70,752	1,140,348	782,484	357,864	1,211,100	1,124,164	662,830	461,334	86,936

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

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TABLE 3.—SUMMARY OF RECEIPTS, PAYMENTS, AND CASH BALANCES: 1917—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.	Governmental cost. (Table 4)	Nongovernmental cost. (Table 19)	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.									
201	Brookline, Mass	$169,954	$3,147,502	$1,896,369	$1,251,133	$3,317,456	$3,188,810	$1,811,980	$1,376,830	$128,646
202	Danville, Ill	209,337	839,948	650,162	189,786	1,049,285	797,432	576,402	221,030	251,853
203	Kenosha, Wis	618,093	2,024,052	946,372	1,077,680	2,642,145	2,035,598	1,142,500	893,098	606,547
204	Newport, Ky	114,261	702,077	452,958	249,119	816,338	689,887	415,197	274,690	126,451
205	La Crosse, Wis	222,076	1,508,301	648,175	860,126	1,730,377	1,448,837	530,951	917,886	281,540
206	Council Bluffs, Iowa	166,790	1,200,087	868,981	331,106	1,366,877	1,087,366	668,321	419,045	279,511
207	Tulsa, Okla	786,770	2,828,533	1,454,206	1,374,327	3,615,303	2,639,923	1,695,114	944,809	975,380
208	Winston-Salem, N. C	2,246	1,003,008	503,770	499,238	1,005,254	1,005,254	625,468	379,786	.....
209	Ogden, Utah	55,136	1,412,831	821,071	591,760	1,467,967	1,360,724	665,836	694,888	107,243
210	Norristown, Pa	54,587	315,318	284,423	30,895	369,905	272,876	239,453	33,423	97,029
211	Stamford, Conn	430,949	2,201,310	906,480	1,294,830	2,632,259	2,130,718	961,881	1,168,837	501,541
212	Zanesville, Ohio	222,077	1,318,886	583,337	735,549	1,540,963	913,173	574,318	338,855	627,790
213	Madison, Wis	62,024	2,282,370	1,139,447	1,142,923	2,344,394	2,162,243	1,378,591	783,652	182,151
214	Waltham, Mass	67,172	1,386,152	832,643	553,509	1,453,324	1,407,363	716,893	690,470	45,961
215	Easton, Pa	24,789	532,207	395,448	136,759	556,996	492,386	416,427	75,959	64,610
216	Charleston, W. Va	292,162	1,041,966	858,359	183,607	1,334,128	926,501	775,888	150,613	407,627
217	Poughkeepsie, N. Y	92,022	1,060,927	758,786	302,141	1,152,949	1,079,741	728,182	351,559	73,208
218	Newport, R. I	475,973	1,471,317	851,367	619,950	1,947,290	1,492,776	846,631	646,145	454,514
219	Wilmington, N. C	67,042	729,467	524,821	204,646	796,509	788,973	530,615	258,358	7,536

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

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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. General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)	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)
	Grand total	$1,065,537,142	$666,402,637	$14,739,512	$1,998,033	$53,454,528	$5,726,168	$83,195,596	$4,938,727	$39,806,668	$1,395,034	$2,638,120
	Group I.	546,582,920	353,211,330	8,396,044	215,706	26,910,893	3,617,287	34,721,123	2,163,451	9,217,487	286,061	1,800,107
	Group II.	156,132,674	91,217,109	1,159,418	116,453	9,493,171	783,276	13,846,665	601,916	12,412,174	219,388	378,476
	Group III.	179,192,956	111,352,227	3,124,892	786,755	7,823,300	616,759	17,492,086	963,871	8,062,530	236,130	307,817
	Group IV.	100,065,115	59,993,593	952,189	446,566	5,298,214	404,466	8,845,225	590,696	5,826,609	354,773	108,369
	Group V.	83,563,477	50,628,378	1,106,969	432,553	3,928,950	304,380	8,290,492	618,793	4,287,868	298,682	43,351
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.											
1	New York, N. Y.	$236,278,796	$164,248,462	$4,586,190	.....	$6,543,977	$1,260,074	$14,800,278	$959,598	$2,318,039	$1,775	$822,470
2	Chicago, Ill.	87,931,732	49,162,919	.....	.....	8,480,895	1,339,847	9,246,158	502,279	1,484,987	9,439	507,464
	City corporation	50,961,813	17,668,149	.....	.....	8,480,895	1,292,326	8,983,309	447,511	.....	1,761	303,731
	County	6,796,120	5,480,065	.....	.....	.....	47,521	.....	52,467	.....	.....	.....
	School district	20,019,968	17,571,109	.....	.....	.....	.....	.....	1,920	1,484,987	1,880	200,379
	Park districts	5,406,056	4,901,766	.....	.....	.....	.....	262,849	281	.....	5,798	3,354
	Sanitary district	4,747,775	3,541,830	.....	.....	.....	.....	.....	100	.....	.....	.....
3	Philadelphia, Pa.	46,668,586	27,856,283	.....	$75,038	2,152,182	125,872	697,821	74,717	1,211,393	8,466	243,670
	City corporation	36,698,951	19,145,804	.....	75,038	2,152,182	125,872	697,821	74,523	237,841	8,466	144,357
	School district	9,861,697	8,614,155	.....	.....	.....	.....	.....	194	973,552	.....	99,313
	Poor districts	107,938	96,324	.....	.....	.....	.....	.....	.....	.....	.....	.....
4	St. Louis, Mo.	26,126,055	13,989,340	723,456	.....	3,757,874	217,410	2,676,061	44,578	378,354	18,611	14,767
	City corporation	21,183,315	10,134,419	221,208	.....	3,757,874	217,410	2,676,061	33,703	6,540	18,611	14,767
	School district	4,942,740	3,854,921	502,248	.....	.....	.....	.....	10,875	371,814	.....	.....
5	Boston, Mass.	38,397,676	25,935,727	2,666,540	140,668	1,135,293	120,400	365,545	79,441	65,052	77,274	52,018
6	Cleveland, Ohio	22,367,104	13,796,546	24,248	.....	989,051	57,959	1,877,520	95,133	378,391	8,197	48,681
	City corporation	13,264,337	6,040,722	24,248	.....	988,907	47,137	1,527,385	84,356	.....	6,197	8,885
	County	3,037,202	2,325,123	.....	.....	144	10,822	350,135	10,302	3,470	.....	.....
	School district	6,065,515	5,430,701	.....	.....	.....	.....	.....	475	374,921	2,000	39,796
7	Detroit, Mich.	23,593,491	15,004,429	96,188	.....	720,179	24,314	2,101,220	118,435	1,312,611	5,682	38,483
	City corporation	21,211,037	13,613,040	4,931	.....	405,258	18,220	2,101,220	66,266	1,080,324	5,682	38,483
	County	2,382,454	1,391,389	91,257	.....	314,921	6,094	.....	52,169	232,287	.....	.....
8	Baltimore, Md.	18,184,977	10,787,777	299,422	.....	1,108,729	113,284	345,865	9,648	624,657	.....	20,958
9	Pittsburgh, Pa.	23,638,678	17,373,532	.....	(2)	798,173	51,691	244,759	158,677	564,434	71,263	51,596
	City corporation	13,922,206	9,221,932	.....	.....	737,045	44,665	244,759	137,988	136,432	71,261	43,490
	County	4,202,068	3,335,160	.....	(2)	61,128	7,026	.....	20,663	62,812	2	8,106
	School district	5,514,404	4,816,440	.....	.....	.....	.....	.....	26	365,190	.....	.....
10	Los Angeles, Cal.	23,395,825	15,006,315	.....	.....	1,224,540	306,436	2,365,901	120,945	879,569	85,354	.....
	City corporation	13,439,262	6,738,407	.....	.....	1,219,078	108,994	2,358,103	101,415	.....	76,742	.....
	County	5,598,470	4,888,271	.....	.....	5,462	197,442	7,798	19,530	.....	8,612	.....
	School district	4,358,093	3,379,637	.....	.....	.....	.....	.....	.....	879,569	.....	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.											
11	Buffalo, N. Y.	$19,032,355	$13,055,556	$423,408	.....	$735,139	$34,656	$1,239,490	$74,568	$479,749	$333	$92,671
	City corporation	17,008,682	11,467,378	423,408	.....	735,139	34,656	1,239,490	65,446	239,378	333	92,671
	County	2,023,673	1,588,178	.....	.....	.....	.....	.....	9,122	240,371	.....	.....
12	San Francisco, Cal.	20,116,992	12,684,587	.....	.....	1,420,932	160,664	2,555,390	19,242	808,034	50,984	19,818
13	Milwaukee, Wis.	14,017,001	8,638,996	397,708	.....	1,446,644	90,157	1,059,516	71,529	723,946	254	63,396
	City corporation	11,565,419	6,960,853	385,358	.....	1,272,159	34,899	1,037,730	68,777	438,665	254	63,396
	County	2,451,582	1,678,143	12,350	.....	174,485	55,258	21,786	2,752	285,281	.....	.....
14	Cincinnati, Ohio	14,863,333	8,769,628	55,592	.....	732,991	80,642	532,867	44,321	187,077	19,378	40,302
	City corporation	10,382,252	4,850,004	55,592	.....	711,766	70,442	532,867	36,078	.....	19,378	12,382
	County	2,042,447	1,793,018	.....	.....	21,225	10,200	.....	8,243	5,130	.....	.....
	School district	2,438,634	2,126,606	.....	.....	.....	.....	.....	.....	181,947	.....	27,920
15	Newark, N. J.	15,586,641	8,844,509	142,484	$60,500	851,896	34,175	972,458	33,344	1,647,708	6,585	32,138
	City corporation	13,293,020	7,106,544	81,294	60,500	851,896	34,175	957,244	21,973	1,570,597	6,585	32,138
	County	2,293,621	1,737,965	61,190	.....	.....	.....	15,214	11,371	77,111	.....	.....
16	New Orleans, La.	8,670,510	5,420,597	.....	51,508	932,922	42,870	81,505	35,968	184,636	34,719	30,194

[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.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1917.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.							EXCESS OF REVENUE RECEIPTS OVER—		
						For expenses and interest.								
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.	Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
$26,580,328	$14,037,647	$11,986,302	$32,479,059	$106,158,783	$1,108,021,565	$821,491,575	$634,345,219	$46,625,421	$140,520,935	$286,529,990	$42,484,423	.....	$244,045,567	
13,531,503	8,749,036	10,106,355	21,724,711	51,931,821	563,679,659	428,237,472	326,388,760	20,537,253	81,311,459	135,442,187	17,096,739	.....	118,345,448	
4,729,964	1,567,668	1,441,808	3,430,416	14,734,772	162,093,899	118,057,335	93,226,520	7,191,540	17,639,275	44,036,564	5,961,225	.....	38,075,339	
4,184,676	2,339,252	242,307	4,227,776	17,432,578	185,595,748	136,709,000	107,129,302	8,103,823	21,475,875	48,886,748	6,402,792	.....	42,483,956	
2,106,248	817,557	71,396	1,750,204	12,499,010	108,156,996	76,684,151	59,011,046	6,237,729	11,435,376	31,472,845	8,091,881	.....	23,380,964	
2,027,937	564,134	124,436	1,345,952	9,560,602	88,495,263	61,803,617	43,589,591	4,555,076	8,658,950	26,691,646	4,931,786	.....	21,759,860	

GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.

$1,675,160	$1,863,037	$3,255,244	$12,823,509	$21,120,983	$232,696,503	$196,714,619	$138,314,510	$6,259,966	$52,140,143	$35,981,884	.....	$3,582,293	$39,564,177	1
2,899,196	4,306,121	634,698	1,363,495	7,994,234	92,675,324	61,132,213	53,783,242	3,413,481	3,935,490	31,543,111	$4,743,592	.....	26,799,519	2
1,699,232	4,306,121	36,886	832,938	6,908,954	54,859,355	33,344,973	28,082,206	2,892,165	2,370,602	21,514,382	.....	.....	.....	
937,561	.....	.....	278,506	.....	7,887,434	7,001,523	6,548,037	.....	453,486	885,911	.....	.....	.....	
81,688	.....	547,254	130,751	.....	19,716,160	15,391,179	15,351,573	.....	39,606	4,324,981	.....	.....	.....	
129,026	.....	.....	102,982	.....	5,173,001	3,525,427	3,033,321	.....	492,106	1,647,574	.....	.....	.....	
51,689	.....	50,558	18,318	1,085,280	5,039,374	1,869,111	768,105	521,316	579,690	3,170,263	.....	.....	.....	
1,711,374	630,744	4,774,996	1,872,691	5,233,339	59,345,528	41,314,141	33,706,614	2,401,076	5,206,451	18,031,387	12,676,942	.....	5,354,445	3
1,674,874	630,744	4,773,052	1,725,038	5,233,339	47,640,867	32,331,043	25,060,517	2,401,076	4,869,450	15,309,824	.....	.....	.....	
26,174	.....	1,944	146,365	.....	11,600,907	8,879,344	8,543,172	.....	336,172	2,721,563	.....	.....	.....	
10,326	.....	.....	1,288	.....	103,754	103,754	102,925	.....	829	.....	.....	.....	.....	
686,668	604,666	155,179	287,135	2,571,956	24,269,263	17,501,334	15,209,270	1,349,296	942,768	6,767,929	.....	1,856,792	8,624,721	4
670,419	604,666	45,476	210,205	2,571,956	19,345,990	13,216,001	10,941,159	1,349,296	925,546	6,129,989	.....	.....	.....	
16,249	.....	109,703	76,930	.....	4,923,273	4,285,333	4,268,111	.....	17,222	637,940	.....	.....	.....	
1,103,855	194,136	1,083,321	1,951,622	3,376,784	33,994,690	30,545,222	22,939,311	1,373,597	6,232,314	3,449,468	.....	4,402,986	7,852,454	5
1,506,776	7,413	35,845	792,949	2,748,395	24,834,851	16,645,900	12,460,173	1,074,018	3,111,709	8,188,951	2,467,747	.....	5,721,204	6
1,206,651	5,613	27,164	548,727	2,748,395	15,738,160	9,828,813	6,359,315	1,074,018	2,395,480	5,909,347	.....	.....	.....	
220,385	1,800	8,681	106,340	.....	3,199,294	1,887,371	1,474,348	.....	413,023	1,311,923	.....	.....	.....	
79,740	.....	.....	137,882	.....	5,897,397	4,929,716	4,626,510	.....	303,206	967,681	.....	.....	.....	
1,826,417	9,356	24,192	406,169	1,905,816	26,614,244	13,891,662	12,057,653	657,687	1,176,322	12,722,582	3,020,753	.....	9,701,829	7
1,557,167	9,356	24,192	381,082	1,905,816	24,450,062	12,272,347	10,523,391	657,687	1,091,269	12,177,715	.....	.....	.....	
269,250	.....	.....	25,087	.....	2,164,182	1,619,315	1,534,262	.....	85,053	544,867	.....	.....	.....	
769,266	799,063	46,622	1,092,994	2,166,692	17,707,708	14,530,881	10,182,162	783,013	3,565,706	3,176,827	.....	477,269	3,654,096	8
696,708	256,617	12,593	922,435	2,436,200	23,347,701	17,842,645	14,134,943	913,396	2,794,306	5,505,056	.....	290,977	5,796,033	9
168,746	202,903	12,593	466,206	2,434,186	12,831,739	9,974,550	7,439,392	894,824	1,640,334	2,857,189	.....	.....	.....	
469,625	53,714	.....	181,818	2,014	4,484,199	3,247,855	2,528,182	18,572	701,101	1,236,344	.....	.....	.....	
58,337	.....	.....	274,411	.....	6,031,763	4,620,240	4,167,369	.....	452,871	1,411,523	.....	.....	.....	
656,083	77,883	83,665	211,712	2,377,422	28,193,847	18,118,855	13,600,882	2,311,723	2,206,250	10,074,992	4,798,022	.....	5,276,970	10
189,093	67,489	27,314	175,205	2,377,422	17,120,026	9,323,950	5,304,708	2,311,723	1,707,519	7,796,076	.....	.....	.....	
423,154	10,394	1,300	36,507	.....	4,517,952	3,454,771	3,342,303	.....	112,463	1,063,181	.....	.....	.....	
43,836	.....	55,051	.....	.....	6,555,869	5,340,134	4,953,866	.....	386,268	1,215,735	.....	.....	.....	

GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.

$844,282	$184,411	$5,523	$471,549	$1,391,020	$17,784,106	$14,309,046	$11,896,940	$738,702	$1,673,404	$3,475,060	.....	$1,248,249	$4,723,309	11
700,671	184,411	5,436	429,245	1,391,020	15,790,931	12,818,570	10,459,240	738,702	1,620,628	2,972,361	.....	.....	.....	
143,611	.....	87	42,304	.....	1,993,175	1,490,476	1,437,700	.....	52,776	502,699	.....	.....	.....	
457,568	148,659	120,778	125,422	1,544,914	21,831,333	14,760,120	11,440,137	1,037,582	2,282,401	7,071,213	$1,714,341	.....	5,356,872	12
385,733	7,525	3,273	124,173	1,004,151	14,796,943	9,810,910	8,769,489	392,570	648,851	4,986,033	779,942	.....	4,206,091	13
191,278	7,525	3,273	97,101	1,004,151	12,144,194	8,140,838	7,196,447	392,570	551,821	4,003,356	.....	.....	.....	
194,455	.....	.....	27,072	.....	2,652,749	1,670,072	1,573,042	.....	97,030	982,677	.....	.....	.....	
551,204	377,418	1,283,607	825,426	1,362,880	16,838,849	13,190,657	9,532,979	578,889	3,078,789	3,648,192	1,975,516	.....	1,672,676	14
368,662	377,418	1,272,501	712,580	1,362,582	11,738,167	8,780,297	5,428,031	573,302	2,778,964	2,957,870	.....	.....	.....	
163,672	.....	.....	40,661	298	2,162,305	1,734,839	1,604,740	5,587	124,512	427,466	.....	.....	.....	
18,870	.....	11,106	72,185	.....	2,938,377	2,675,521	2,500,208	.....	175,313	262,856	.....	.....	.....	
460,062	279,061	.....	609,891	1,611,830	16,589,935	12,638,907	9,791,564	517,049	2,330,294	3,951,028	1,003,294	.....	2,947,734	15
177,053	278,997	.....	502,194	1,611,830	13,888,226	10,507,940	8,073,672	517,049	1,917,219	3,380,286	.....	.....	.....	
283,009	64	.....	107,697	.....	2,701,709	2,130,967	1,717,892	.....	413,075	570,742	.....	.....	.....	
326,136	75,608	11,028	259,359	1,183,460	10,777,902	7,855,260	5,193,259	832,964	1,829,037	2,922,642	2,107,392	.....	815,250	16

[1] Not reported separately

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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. General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)	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)
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917—Continued.											
17	Washington, D. C.	$16,001,125	$6,475,878	.....	.....	$1,516,547	$91,316	$281,287	$137,849	$6,313,903	$72,685	$18,765
18	Minneapolis, Minn.	11,155,059	7,187,388	$75,914	.....	506,646	15,117	1,531,818	50,688	365,606	10,964	33,517
	City corporation	10,157,711	6,447,259	41,993	.....	503,873	5,042	1,509,730	47,903	324,504	10,964	33,242
	County	997,348	740,129	33,921	.....	2,773	10,075	22,088	2,785	41,102	.....	275
19	Seattle, Wash.	15,436,254	8,754,573	.....	.....	59,983	60,778	2,754,787	80,311	508,887	1,924	17,881
	City corporation	10,130,897	4,724,937	.....	.....	59,943	4,627	2,754,787	74,366	.....	1,924	17,881
	County	2,719,920	2,296,480	.....	.....	40	56,151	.....	3,222	.....	.....	.....
	School district	1,958,496	1,440,431	.....	.....	.....	.....	.....	2,723	501,352	.....	.....
	Port of Seattle	626,941	292,725	.....	.....	.....	.....	.....	.....	7,535	.....	.....
20	Jersey City, N. J.	8,860,934	4,888,067	64,312	$4,445	522,701	31,328	111,779	20,313	995,828	15,857	24,917
	City corporation	7,019,428	3,392,120	31,630	4,445	522,701	30,573	111,322	7,295	938,492	15,857	24,758
	County	1,841,506	1,495,947	32,682	.....	.....	755	457	13,018	57,336	.....	159
21	Kansas City, Mo.	12,392,470	6,497,330	.....	.....	766,770	141,573	2,725,768	33,783	196,800	5,705	4,877
	City corporation	7,925,927	2,835,376	.....	.....	507,689	141,573	2,725,501	31,821	.....	5,705	4,877
	County	1,647,205	1,117,186	.....	.....	257,301	.....	267	1,552	17,389	.....	.....
	School district	2,819,338	2,544,768	.....	.....	1,780	.....	.....	410	179,411	.....	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.											
22	Portland, Oreg.	$9,087,679	$4,620,239	.....	.....	$92,973	$25,722	$2,223,094	$31,744	$649,990	$1,290	$19,880
	City corporation	6,211,736	2,548,001	.....	.....	92,973	25,722	2,223,094	31,703	.....	140	7,070
	School district	2,442,001	1,751,342	.....	.....	.....	.....	.....	41	649,990	1,150	12,810
	Port of Portland	433,942	320,896	.....	.....	.....	.....	.....	.....	.....	.....	.....
23	Indianapolis, Ind.	7,125,149	4,298,967	.....	$15,546	331,307	69,257	1,658,117	11,978	369,064	7,738	20,436
	City corporation	5,140,771	2,747,249	.....	15,546	331,307	69,257	1,658,117	11,978	.....	7,564	9,477
	School district	1,984,378	1,551,718	.....	.....	.....	.....	.....	.....	369,064	174	10,959
24	Denver, Colo.	7,206,625	5,108,175	.....	.....	89,935	44,368	1,222,092	31,501	97,074	7,733	5,463
	City corporation	5,507,425	3,514,611	.....	.....	89,935	44,368	1,222,092	27,962	.....	4,577	5,463
	School district	1,699,200	1,593,564	.....	.....	.....	.....	.....	3,539	97,074	3,156	.....
25	Rochester, N. Y.	8,162,567	5,170,867	$118,641	.....	244,267	11,584	1,139,392	10,675	125,115	3,750	37,484
	City corporation	7,964,530	5,020,503	70,968	.....	244,267	11,584	1,139,392	10,675	125,115	3,750	37,484
	County supervisors' fund	198,037	150,364	47,673	.....	.....	.....	.....	.....	.....	.....	.....
26	Providence, R. I.	6,995,480	4,691,560	396	32,362	315,678	13,579	87,342	6,899	36,338	50	25,468
27	St. Paul, Minn.	6,484,305	3,962,859	16,610	.....	613,899	3,443	803,119	19,191	182,831	76,133	10,919
28	Louisville, Ky.	6,158,770	3,985,989	.....	24	479,387	49,242	336,882	9,970	332,313	831	12,698
29	Columbus, Ohio	5,289,316	2,885,090	5,328	.....	115,122	30,352	777,859	6,473	81,789	2,718	17,624
	City corporation	3,948,622	1,688,685	5,328	.....	115,122	30,352	777,859	6,473	.....	1,458	2,273
	School district	1,340,694	1,196,405	.....	.....	.....	.....	.....	.....	81,789	1,260	15,351
30	Oakland, Cal.	5,898,734	3,543,464	.....	.....	338,176	20,825	710,150	41,430	999,690	15,060	12,394
	City corporation	4,091,679	2,722,825	.....	.....	329,560	20,825	710,150	41,430	24,890	15,060	12,394
	School district	1,803,064	816,648	.....	.....	8,616	.....	.....	.....	974,800	.....	.....
	Sanitary districts	3,991	3,991	.....	.....	.....	.....	.....	.....	.....	.....	.....
31	Toledo, Ohio	4,511,121	2,782,876	7,268	.....	211,722	12,578	552,560	7,232	49,875	3,532	15,490
	City corporation	3,313,695	1,718,837	7,268	.....	211,722	12,578	552,560	6,656	.....	2,290	1,429
	School district	1,197,426	1,064,039	.....	.....	.....	.....	.....	576	49,875	1,242	14,061
32	Atlanta, Ga.	3,858,293	2,417,084	.....	17,207	273,791	.....	336,326	71,404	107,694	389	.....
33	Birmingham, Ala.	2,224,914	913,150	.....	26,190	387,390	38,581	256,485	62,668	281,030	6,361	1,439
34	Omaha, Nebr.	5,705,515	3,165,882	.....	.....	350,277	10,835	703,515	41,025	103,384	10	9,383
	City corporation	3,363,981	2,264,869	.....	.....	5,823	10,835	643,970	27,360	22,179	10	1,269
	School district	1,376,659	901,013	.....	.....	344,454	.....	.....	13,648	81,205	.....	8,114
	Water district	964,875	.....	.....	.....	.....	.....	59,545	17	.....	.....	.....
35	Worcester, Mass.	5,413,454	3,318,885	381,862	100,874	210,337	4,582	212,400	6,543	37,501	10,000	.....
36	Richmond, Va.	4,307,352	2,558,068	.....	23,741	206,583	8,956	112,800	37,676	86,516	3,146	7,650
37	Syracuse, N. Y.	4,348,215	2,917,484	55,995	.....	180,787	9,478	554,365	7,143	63,783	1,951	14,111
	City corporation	4,264,782	2,834,051	55,995	.....	180,787	9,478	554,365	7,143	63,783	1,951	14,111
	County supervisors' fund	83,433	83,433	.....	.....	.....	.....	.....	.....	.....	.....	.....
38	Spokane, Wash.	3,733,231	1,692,100	.....	.....	19,496	4,030	897,174	29,118	469,049	365	4,496
	City corporation	2,622,344	1,064,019	.....	.....	19,496	4,030	897,174	29,002	.....	10	4,496
	School district	1,110,887	628,081	.....	.....	.....	.....	.....	116	469,049	355	.....

[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.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT:- 1917—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 REVENUE RECEIPTS OVER—		
						For expenses and interest.								
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.	Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917—Continued.														
$339,871	$19,742	.....	$35,870	$697,412	$13,309,704	$10,180,327	$9,814,087	$141,313	$224,927	$3,129,377	.....	$2,691,421	$5,820,798	17
325,770	98,121	$215	288,332	664,963	13,057,542	8,910,274	7,382,659	347,969	1,179,646	4,147,268	$1,902,483	.....	2,244,785	18
240,439	98,121	215	229,463	664,963	12,177,322	8,181,609	6,738,778	347,969	1,094,862	3,995,713	.....	.....	.....	
85,331	.....	.....	58,869	.....	880,220	728,665	643,881	.....	84,784	151,555	.....	.....	.....	
430,367	75,386	13,726	107,561	2,570,090	16,490,684	10,828,542	6,984,464	1,623,938	2,220,140	5,662,142	1,054,430	.....	4,607,712	19
138,383	75,386	3,697	66,480	2,208,486	9,721,738	6,371,596	3,623,546	1,237,722	1,510,328	3,350,142	.....	.....	.....	
278,198	.....	10,029	40,852	34,948	3,362,049	1,713,907	1,374,540	66,401	272,966	1,648,142	.....	.....	.....	
13,761	.....	.....	229	.....	2,502,690	2,187,796	1,967,477	.....	220,319	314,894	.....	.....	.....	
25	.....	.....	.....	326,556	904,207	555,243	18,901	319,815	216,527	348,964	.....	.....	.....	
219,046	168,049	.....	395,906	1,398,386	8,391,910	7,693,110	5,873,887	240,388	1,578,835	698,800	.....	469,024	1,167,824	20
64,328	167,492	.....	310,029	1,398,396	6,498,284	6,072,504	4,619,470	240,388	1,212,646	425,780	.....	.....	.....	
154,718	557	.....	85,877	.....	1,893,626	1,620,606	1,254,417	.....	366,189	273,020	.....	.....	.....	
389,925	133,688	3,658	186,927	1,305,666	12,224,991	7,880,182	6,547,055	740,176	592,951	4,344,809	.....	167,479	4,512,288	21
142,904	133,688	1,050	90,077	1,305,666	8,081,462	4,264,459	3,238,768	740,176	285,515	3,817,003	.....	.....	.....	
226,683	.....	.....	26,827	.....	1,577,985	1,341,762	1,321,321	.....	20,441	236,223	.....	.....	.....	
20,338	.....	2,608	70,023	.....	2,565,544	2,273,961	1,986,966	.....	286,995	291,583	.....	.....	.....	
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.														
$67,589	$299,305	$4,446	$158,069	$893,338	$8,232,612	$6,244,544	$4,109,556	$455,979	$1,679,009	$1,988,068	.....	$855,067	$2,843,135	22
42,295	299,305	4,446	130,547	806,440	5,402,235	4,062,426	2,129,766	341,123	1,501,537	1,339,809	.....	.....	.....	
8,346	.....	.....	18,322	.....	2,383,599	1,786,014	1,730,322	.....	55,692	597,585	.....	.....	.....	
16,948	.....	.....	9,200	86,898	446,778	396,104	249,468	114,856	31,780	50,674	.....	.....	.....	
107,702	129,822	4,602	52,557	48,056	7,461,770	4,536,217	4,240,689	16,571	278,957	2,925,553	$336,621	.....	2,588,932	23
81,782	129,822	2	30,614	48,056	5,299,708	2,943,293	2,726,235	16,571	200,487	2,356,415	.....	.....	.....	
25,920	.....	4,600	21,943	.....	2,162,062	1,592,924	1,514,454	.....	78,470	569,138	.....	.....	.....	
277,550	121,843	23,778	129,932	47,181	5,837,696	5,271,392	4,765,786	38,286	467,320	566,304	.....	1,368,929	1,935,233	24
275,683	121,843	23,778	129,932	47,181	4,248,409	3,749,013	3,247,901	38,286	462,826	499,396	.....	.....	.....	
1,867	.....	.....	.....	.....	1,589,287	1,522,379	1,517,885	.....	4,494	66,908	.....	.....	.....	
82,190	305,110	204	140,724	772,564	9,060,293	6,460,629	5,197,774	385,529	877,326	2,599,664	897,726	.....	1,701,938	25
82,190	305,110	204	140,724	772,564	8,898,368	6,298,704	5,035,849	385,529	877,326	2,599,664	.....	.....	.....	
.....	.....	.....	.....	.....	161,925	161,925	161,925	.....	.....	.....	.....	.....	.....	
196,669	246,734	34,963	433,014	874,428	7,349,083	5,567,533	4,389,664	320,190	857,679	1,781,550	353,603	.....	1,427,947	26
114,738	48,722	41,933	95,785	494,123	7,094,623	4,878,204	3,825,115	343,580	709,509	2,216,419	610,318	.....	1,606,101	27
98,464	6,630	500	114,313	731,527	5,845,115	4,347,086	3,564,306	202,949	579,831	1,498,029	.....	313,655	1,811,684	28
193,374	13,080	5,168	346,768	808,571	5,965,516	4,359,283	2,898,349	520,371	940,563	1,606,233	676,200	.....	930,033	29
177,685	13,080	2,309	319,427	808,571	4,587,625	3,062,655	1,661,511	520,371	880,773	1,524,970	.....	.....	.....	
15,689	.....	2,859	27,341	.....	1,377,891	1,296,628	1,236,838	.....	59,790	81,263	.....	.....	.....	
77,249	38,609	.....	13,692	87,995	5,516,985	4,269,911	3,708,607	116,648	444,656	1,247,074	.....	381,749	1,628,823	30
74,249	38,609	.....	13,692	87,995	3,787,698	2,695,056	2,183,803	116,648	394,605	1,092,642	.....	.....	.....	
3,000	.....	.....	.....	.....	1,727,343	1,572,911	1,524,804	.....	48,107	154,432	.....	.....	.....	
.....	.....	.....	.....	.....	1,944	1,944	.....	.....	1,944	.....	.....	.....	.....	
107,248	2,702	7,513	222,224	528,301	5,791,285	3,717,968	2,757,822	283,705	676,441	2,073,317	1,280,164	.....	793,153	31
89,509	2,702	7,513	172,330	528,301	3,737,485	2,441,693	1,625,191	283,705	532,797	1,295,792	.....	.....	.....	
17,739	.....	.....	49,894	.....	2,053,800	1,276,275	1,132,631	.....	143,644	777,525	.....	.....	.....	
71,183	36,997	1,517	3,652	521,049	3,771,053	3,131,840	2,677,487	247,979	206,374	639,213	.....	87,240	726,453	32
160,396	2,700	1,371	36,583	50,570	2,106,612	1,869,757	1,359,001	32,628	478,128	236,855	.....	118,302	355,157	33
93,476	237,237	878	112,933	876,680	5,204,060	4,128,029	2,857,410	323,250	947,369	1,076,031	.....	501,455	1,577,486	34
80,629	237,237	588	52,915	16,297	2,977,567	2,233,307	1,688,222	16,679	528,406	744,260	.....	.....	.....	
12,847	.....	290	15,088	.....	1,492,738	1,250,084	1,169,126	.....	80,958	242,654	.....	.....	.....	
.....	.....	.....	44,930	860,383	733,755	644,638	62	306,571	338,005	89,117	.....	.....	.....	
270,402	23,082	1,637	269,699	565,650	5,180,220	4,130,550	3,438,249	125,462	566,839	1,049,670	.....	233,234	1,282,904	35
17,400	129,417	2,124	174,042	939,233	5,068,836	3,504,231	2,292,931	492,232	719,068	1,564,605	761,484	.....	803,121	36
48,017	6,807	.....	72,578	415,716	4,593,566	3,386,804	2,714,536	159,686	512,582	1,206,762	245,351	.....	961,411	37
48,017	6,807	.....	72,578	415,716	4,493,248	3,286,486	2,614,218	159,686	512,582	1,206,762	.....	.....	.....	
.....	.....	.....	.....	.....	100,318	100,318	100,318	.....	.....	.....	.....	.....	.....	
152,304	33,142	120	18,228	413,609	3,010,736	2,643,264	1,909,884	142,303	591,077	367,472	.....	722,495	1,089,967	38
139,301	33,142	120	17,945	413,609	2,058,389	1,708,939	1,084,636	142,303	482,000	349,450	.....	.....	.....	
13,003	.....	.....	283	.....	952,347	934,325	825,248	.....	109,077	18,022	.....	.....	.....	

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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. General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)	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)
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.											
39	New Haven, Conn	$3,307,772	$2,616,383	$81,220	$42,052	$200,879	$13,912	$26,449	$48,426	$94,910	$289	$11,498
	City corporation	3,232,963	2,545,810	81,220	42,052	200,879	13,912	26,449	48,426	92,610	289	11,498
	Westville school district	64,014	60,098	.....	.....	.....	.....	.....	.....	2,300	.....	.....
	Borough of Fairhaven, East	10,795	10,475	.....	.....	.....	.....	.....	.....	.....	.....	.....
40	Memphis, Tenn	3,253,983	2,003,397	.....	.....	86,159	20,506	232,130	21,377	290,943	1,537	.....
41	Scranton, Pa	2,138,431	1,479,522	.....	24,269	253,302	8,878	133,224	16,615	105,666	823	7,871
	City corporation	1,232,788	705,655	.....	24,269	253,302	8,878	133,224	16,605	4,696	823	.....
	School district	905,643	773,867	.....	(1)	.....	.....	.....	10	100,970	.....	7,871
42	Paterson, N. J	2,600,272	1,586,664	13,434	7,000	231,110	15,158	68,919	15,918	408,931	5,390	3,967
43	Grand Rapids, Mich	3,226,342	1,974,195	.....	.....	81,573	16,984	407,367	6,325	247,228	.....	.....
	City corporation	2,129,233	1,149,564	.....	.....	81,573	16,984	407,367	6,325	5,967	.....	.....
	School district	1,097,109	824,631	.....	.....	.....	.....	.....	.....	241,261	.....	.....
44	Fall River, Mass	3,105,638	2,141,178	200,312	63,090	155,472	1,295	25,821	7,065	6,036	.....	.....
45	Dayton, Ohio	2,913,620	1,806,566	2,059	.....	137,565	21,231	295,116	18,294	55,111	30,876	8,245
	City corporation	2,071,402	1,084,411	2,059	.....	137,565	21,231	295,116	18,294	.....	15,112	.....
	School district	842,218	722,155	.....	.....	.....	.....	.....	.....	55,111	15,764	8,245
46	Dallas, Tex	3,726,738	2,333,835	.....	.....	76,849	777	440,824	62,974	197,483	242	.....
47	San Antonio, Tex	2,618,108	2,227,199	.....	.....	72,770	23,532	2,220	7,343	182,907	.....	.....
	City corporation	1,965,088	1,793,982	.....	.....	72,770	23,532	2,220	7,343	.....	.....	.....
	School district	653,020	433,217	.....	.....	.....	.....	.....	.....	182,907	.....	.....
48	Bridgeport, Conn	3,113,737	2,476,621	23,175	53,460	182,797	16,069	107,495	39,907	82,996	250	9,038
49	New Bedford, Mass	3,431,242	2,217,688	351,340	50,505	104,747	1,334	44,972	6,099	17,788	.....	.....
50	Salt Lake City, Utah	4,015,627	2,029,346	.....	.....	320,100	30,059	857,242	12,866	377,737	4,108	7,753
	City corporation	2,884,461	1,290,778	.....	.....	320,100	30,059	857,242	12,866	.....	4,108	.....
	School district	1,131,166	738,568	.....	.....	.....	.....	.....	.....	377,737	.....	7,753
51	Nashville, Tenn	2,584,542	1,258,004	.....	.....	214,980	8,246	152,414	38,441	366,291	.....	3,016
52	Cambridge, Mass	3,822,333	2,675,855	270,977	38,756	5,515	5,921	50,891	3,808	6,766	4,533	.....
53	Lowell, Mass	2,502,332	1,708,436	148,539	46,214	118,744	1,255	39,876	6,156	10,647	5,000	.....
54	Tacoma, Wash	3,396,752	1,419,402	.....	.....	17,447	2,901	402,972	65,480	370,482	1,325	3,340
	City corporation	2,490,713	914,923	.....	.....	17,447	2,901	402,972	65,418	.....	1,025	3,340
	School district	790,293	412,181	.....	.....	.....	.....	.....	62	370,482	.....	.....
	Park district	115,746	92,298	.....	.....	.....	.....	.....	.....	.....	300	.....
55	Houston, Tex	3,099,549	2,336,948	.....	.....	58,019	6,023	9,169	20,399	193,667	7,401	.....
56	Trenton, N. J	2,690,583	1,347,282	15,418	18,500	141,684	10,090	241,949	11,435	332,367	5,533	4,679
57	Hartford, Conn	4,204,447	2,289,867	736,357	53,749	95,642	3,296	149,884	19,192	64,948	12,644	2,199
	City corporation	3,391,075	1,748,962	545,704	53,749	95,642	3,296	149,884	19,192	5,346	12,644	2,199
	School district	813,372	540,905	190,653	.....	.....	.....	.....	.....	59,602	.....	.....
58	Reading, Pa	1,475,609	945,632	.....	35,542	82,251	4,473	22,844	4,255	76,570	600	4,907
	City corporation	1,055,338	627,431	.....	20,542	82,251	4,473	22,844	4,250	2,112	.....	.....
	School district	420,271	318,201	.....	15,000	.....	.....	.....	5	74,458	600	4,907
59	Youngstown, Ohio	2,737,094	1,774,140	1,494	.....	114,341	4,203	398,975	31,007	44,944	4,153	11,021
	City corporation	1,863,391	975,307	1,494	.....	114,341	4,203	398,975	31,007	.....	4,153	.....
	School district	873,703	798,833	.....	.....	.....	.....	.....	.....	44,944	.....	11,021
60	Fort Worth, Tex	1,867,782	1,238,334	.....	.....	39,685	6,392	109,034	12,784	95,216	3,274	.....
61	Camden, N. J	2,177,193	1,044,468	14,590	9,498	144,311	9,854	125,030	4,725	232,156	2,503	2,917
62	Albany, N. Y	3,352,158	2,267,320	60,711	.....	130,249	5,011	347,015	3,458	52,888	472	10,226
	City corporation	3,233,797	2,148,959	60,711	.....	130,249	5,011	347,015	3,458	52,888	472	10,226
	County supervisors' fund	118,361	118,361	.....	.....	.....	.....	.....	.....	.....	.....	.....
63	Springfield, Mass	4,456,871	3,076,186	232,858	60,348	140,817	1,843	101,765	8,557	11,579	.....	.....
64	Lynn, Mass	2,568,760	1,708,042	132,806	54,080	10,075	1,298	51,823	10,201	2,787	3,000	.....
65	Des Moines, Iowa	2,230,154	1,971,604	.....	.....	13,436	17,485	26,267	22,839	55,283	120	2,205
	City corporation	1,166,178	988,288	.....	.....	13,436	17,485	26,267	22,839	1,515	120	2,205
	School district	1,063,976	983,316	.....	.....	.....	.....	.....	.....	53,768	.....	.....
66	Lawrence, Mass	2,064,547	1,365,374	253,502	13,748	131,654	1,321	36,727	5,255	5,167	1,000	.....

[1] For explanation in difference in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 96.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.									
						For expenses and interest.						EXCESS OF REVENUE RECEIPTS OVER—		
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.	Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.														
$126,327	$2,242	$1,805	$37,661	$3,719	$3,201,231	$2,751,879	$2,566,893	$1,378	$183,608	$449,352	.....	$106,541	$555,893	39
125,590	1,544	1,490	37,475	3,719	3,123,962	2,679,524	2,500,228	1,378	177,918	444,438	.....	.....	.....	
707	408	315	186	.....	66,950	62,036	56,395	.....	5,641	4,914	.....	.....	.....	
30	290	.....	.....	.....	10,319	10,319	10,270	.....	49	.....	.....	.....	.....	
106,185	15,571	11,467	20,388	444,323	3,344,174	2,993,145	2,112,636	233,921	646,588	351,029	$90,191	.....	260,838	40
41,029	11,988	2,780	52,404	60	2,093,725	1,834,857	1,661,568	.....	173,289	258,868	.....	44,706	303,574	41
36,626	11,988	2,780	33,882	60	1,218,086	1,009,408	905,430	.....	103,978	208,678	.....	.....	.....	
4,403	.....	.....	18,522	.....	875,639	825,449	756,138	.....	69,311	50,190	.....	.....	.....	
82,197	94,755	575	66,125	129	2,842,166	2,226,460	1,897,878	844	327,738	615,706	241,894	.....	373,812	42
124,502	11,692	45	31,612	324,819	3,249,000	2,463,277	2,042,968	214,860	205,449	785,723	22,658	.....	763,065	43
103,005	11,692	45	16,892	324,819	2,021,998	1,446,261	1,076,895	214,860	154,506	575,737	.....	.....	.....	
16,497	.....	.....	14,720	.....	1,227,002	1,017,016	966,073	.....	50,943	209,986	.....	.....	.....	
78,029	12,568	1,441	126,037	286,694	3,295,785	2,320,956	1,881,678	109,391	329,887	974,829	190,147	.....	784,682	44
116,989	36,143	2,479	101,447	281,499	3,602,994	2,270,180	1,789,832	102,429	377,919	1,332,814	689,374	.....	643,440	45
106,291	36,143	2,207	71,474	281,499	2,634,541	1,550,044	1,113,096	102,429	334,519	1,084,497	.....	.....	.....	
10,698	.....	272	29,973	.....	968,453	720,136	676,736	.....	43,400	248,317	.....	.....	.....	
61,198	24,717	.....	62,155	465,684	3,950,251	2,540,138	1,996,820	226,201	317,117	1,410,113	223,513	.....	1,186,600	46
18,734	10,299	.....	59,457	13,647	2,974,790	2,048,832	1,650,078	12,110	386,644	925,958	356,682	.....	569,276	47
15,337	10,299	.....	25,958	13,647	1,851,982	1,415,418	1,084,227	12,110	319,081	436,564	.....	.....	.....	
3,397	.....	.....	33,499	.....	1,122,808	633,414	565,851	.....	67,563	489,394	.....	.....	.....	
41,497	.....	.....	80,374	58	4,188,954	2,521,099	2,296,750	420	223,929	1,667,855	1,075,217	.....	592,638	48
116,177	14,323	.....	107,610	398,659	3,473,060	2,518,355	1,923,993	151,608	442,754	954,705	41,818	.....	912,887	49
52,225	15,147	675	6,532	301,837	4,081,298	2,450,546	1,841,657	162,386	446,503	1,630,752	65,671	.....	1,565,081	50
49,560	15,147	675	2,089	301,837	2,966,319	1,547,007	1,007,337	162,386	377,284	1,419,312	.....	.....	.....	
2,665	.....	.....	4,443	.....	1,114,979	903,539	834,320	.....	69,219	211,440	.....	.....	.....	
53,864	71,628	1,331	59,111	357,216	2,802,437	1,983,202	1,450,771	121,274	411,157	819,235	217,895	.....	601,340	51
107,456	15,066	2,819	195,908	438,062	3,409,026	3,052,139	2,284,673	205,130	562,336	356,887	.....	413,307	770,194	52
68,860	11,269	.....	71,093	266,243	2,732,719	2,042,941	1,671,102	158,589	213,190	689,778	230,387	.....	459,391	53
44,772	24,689	3,231	39,113	1,001,598	2,655,177	2,322,614	1,399,127	335,448	588,039	332,563	.....	741,575	1,074,138	54
14,656	24,689	2,899	38,845	1,001,598	1,859,969	1,563,816	697,373	335,448	530,995	296,153	.....	.....	.....	
6,968	.....	332	268	.....	689,459	671,907	614,803	.....	57,044	17,552	.....	.....	.....	
23,148	.....	.....	.....	.....	105,749	86,891	86,891	.....	.....	18,858	.....	.....	.....	
57,729	51,774	3,229	86,532	268,659	5,181,701	2,565,597	1,574,911	114,383	876,303	2,616,104	2,082,152	.....	533,952	55
56,088	44,213	2,356	99,532	359,457	2,774,456	2,219,958	1,586,957	274,194	358,807	554,498	83,873	.....	470,625	56
133,164	35,090	5,675	121,930	480,810	4,272,365	3,151,798	2,481,097	193,873	476,828	1,120,567	67,918	.....	1,052,649	57
117,255	35,090	5,675	115,627	480,810	3,500,722	2,442,127	1,872,172	193,873	376,082	1,058,595	.....	.....	.....	
15,909	.....	.....	6,303	.....	771,643	709,671	608,925	.....	100,746	61,972	.....	.....	.....	
10,412	6,031	.....	21,466	260,626	1,472,211	1,229,231	1,022,823	119,392	87,016	242,980	.....	3,398	216,378	58
5,869	6,031	.....	18,909	260,626	1,017,782	774,802	589,311	119,392	66,099	242,980	.....	.....	.....	
4,543	.....	.....	2,557	.....	454,429	454,429	433,512	.....	20,917	.....	.....	.....	.....	
39,150	965	1,583	41,080	270,038	2,788,304	1,819,444	1,398,272	121,129	300,043	968,860	51,210	.....	917,650	59
29,637	965	1,583	31,688	270,038	1,817,590	1,111,605	741,955	121,129	248,521	705,985	.....	.....	.....	
9,513	.....	.....	9,392	.....	970,714	707,839	656,317	.....	51,522	262,875	.....	.....	.....	
40,646	.....	6,085	25,153	291,179	1,921,985	1,303,449	878,450	139,709	285,200	618,536	54,203	.....	564,333	60
38,643	58,909	59,177	77,120	353,292	2,282,192	1,830,249	1,416,710	108,996	304,543	451,943	104,999	.....	346,944	61
14,299	4	672	68,213	391,620	3,899,283	2,665,188	2,032,524	232,223	400,441	1,234,095	547,125	.....	686,970	62
14,299	4	672	68,213	391,620	3,757,124	2,523,029	1,890,365	232,223	400,441	1,234,095	.....	.....	.....	
.....	.....	.....	.....	.....	142,159	142,159	142,159	.....	.....	.....	.....	.....	.....	
175,796	39,914	3,766	59,132	544,310	4,263,408	3,347,245	2,775,489	190,878	374,878	916,163	.....	193,463	1,109,626	63
130,071	12,390	12	73,617	378,578	2,705,255	2,084,995	1,595,966	211,026	278,003	620,260	136,475	.....	483,785	64
48,341	30,664	50	15,186	26,674	2,857,827	2,006,957	1,793,979	36,555	176,423	850,870	627,673	.....	223,197	65
27,109	30,664	50	9,526	26,674	1,489,553	989,530	866,843	36,555	86,132	500,023	.....	.....	.....	
21,232	.....	.....	5,660	.....	1,368,274	1,017,427	927,136	.....	90,291	350,847	.....	.....	.....	
64,345	5,262	300	26,395	154,497	2,189,913	1,697,027	1,396,474	112,038	188,515	492,886	125,366	.....	367,520	66

[1] Not separately reported.

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Federal Reserve Bank of St. Louis

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. General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)	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)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.											
67	Yonkers, N. Y.	$3,299,370	$2,401,782	$36,688	.....	$99,876	$6,934	$332,856	$3,043	$59,471	$197	$3,414
68	Schenectady, N. Y.	2,464,784	1,873,830	15,075	.....	95,785	4,478	204,827	5,662	42,843	1,238	2,241
69	Kansas City, Kans.	2,201,871	922,652	.....	.....	63,536	12,522	357,669	3,522	28,983	5,315	.....
	City corporation	1,573,810	333,852	.....	.....	63,536	12,522	357,669	3,522	.....	.....	.....
	School district	628,061	588,800	.....	.....	.....	.....	.....	.....	28,983	5,315	.....
70	Oklahoma City, Okla.	1,690,146	1,079,129	.....	.....	18,195	21,482	159,911	28,110	46,307	30	.....
	City corporation	1,066,419	524,077	.....	.....	18,195	21,482	159,911	28,110	.....	30	.....
	School district	623,727	555,052	.....	.....	.....	.....	.....	.....	46,307	.....	.....
71	Wilmington, Del.	1,738,123	1,119,843	967	.....	2,620	7,373	141,033	19,882	37,000	21,050	6,219
72	Duluth, Minn.	3,219,071	1,625,564	15,333	.....	166,013	36,936	552,653	32,502	84,219	116	10,118
	City corporation	2,384,002	906,725	6,301	.....	166,013	36,936	552,653	32,502	.....	116	1,514
	School district	835,069	718,839	9,032	.....	.....	.....	.....	.....	84,219	.....	8,604
73	Akron, Ohio	2,716,978	1,558,546	4,547	.....	102,023	23,912	396,818	24,948	42,880	16,865	776
	City corporation	2,016,437	937,612	4,547	.....	102,023	23,912	396,818	24,948	.....	16,865	776
	School district	700,541	620,934	.....	.....	.....	.....	.....	.....	42,880	.....	.....
74	Norfolk, Va.	2,344,681	1,505,847	.....	$5,946	275,202	16,416	4,646	6,047	63,881	52,515	2,255
75	Elizabeth, N. J.	1,699,088	956,788	6,608	14,776	145,402	2,774	125,777	4,713	274,207	166	2,164
76	Utica, N. Y.	1,801,101	1,437,023	59,327	.....	105,844	2,895	105,704	3,749	38,307	292	7,664
77	Somerville, Mass.	2,044,921	1,466,421	80,279	45,292	3,040	1,403	82,175	2,602	8,725	.....	.....
78	Waterbury, Conn.	1,964,024	1,355,035	13,036	27,980	92,453	2,936	53,420	22,300	54,899	4,762	.....
	City corporation	1,943,913	1,339,484	13,036	27,980	91,025	2,936	53,420	22,300	51,850	4,762	.....
	School district	20,111	15,551	.....	.....	1,428	.....	.....	.....	3,049	.....	.....
79	St. Joseph, Mo.	1,641,399	1,028,432	.....	.....	133,527	16,769	353,676	7,839	44,928	288	977
	City corporation	1,122,837	565,389	.....	.....	133,527	16,769	353,676	7,839	.....	288	977
	School district	518,562	463,043	.....	.....	.....	.....	.....	.....	44,928	.....	.....
80	Manchester, N. H.	1,484,544	938,094	163,245	33,916	61,986	6,296	1,803	3,011	5,243	5,000	.....
81	Troy, N. Y.	2,067,318	1,439,255	41,649	.....	86,091	3,346	137,814	545	41,857	776	4,935
	City corporation	1,936,207	1,329,680	30,231	.....	86,091	3,346	137,814	545	32,121	700	4,935
	Lansingburgh school district	84,701	74,018	565	.....	.....	.....	.....	.....	9,736	76	.....
	County supervisors' fund	46,410	35,557	10,853	.....	.....	.....	.....	.....	.....	.....	.....
82	Hoboken, N. J.	1,875,784	1,056,217	11,871	1,398	188,638	8,644	528	2,103	272,625	185	3,067
83	Wilkes-Barre, Pa.	1,279,441	958,579	.....	30,164	96,272	4,760	71,159	5,250	51,956	1,261	2,807
	City corporation	720,951	475,983	.....	14,625	96,272	4,760	71,159	5,250	2,874	1,000	.....
	School district	558,490	482,596	.....	15,539	.....	.....	.....	.....	49,082	261	2,807
84	Fort Wayne, Ind.	1,928,818	809,079	.....	26,240	61,437	3,540	442,566	3,884	113,606	.....	1,636
	City corporation	1,462,583	474,871	.....	19,051	61,437	3,540	442,566	3,884	.....	.....	1,636
	School district	466,235	334,208	.....	7,189	.....	.....	.....	.....	113,606	.....	.....
85	Jacksonville, Fla.	2,114,725	750,671	.....	.....	153,270	14,056	92,923	29,409	250,420	.....	.....
	City corporation	1,856,212	750,671	.....	.....	153,270	14,056	92,923	29,409	.....	.....	.....
	School district	258,513	.....	.....	.....	.....	.....	.....	.....	250,420	.....	.....
86	Evansville, Ind.	1,699,356	870,755	.....	6,864	94,483	12,086	282,266	2,904	142,471	26,617	1,620
	City corporation	1,236,939	565,512	.....	4,029	94,483	12,086	282,266	2,904	.....	26,617	1,620
	School district	462,417	305,243	.....	2,835	.....	.....	.....	.....	142,471	.....	.....
87	Erie, Pa.	1,616,739	854,588	.....	15,068	68,710	6,355	69,151	10,768	57,444	88,350	.....
	City corporation	1,026,712	438,561	.....	(2)	68,710	6,355	69,151	10,768	2,515	.....	.....
	School district	590,027	416,027	.....	15,068	.....	.....	.....	.....	54,929	88,350	.....
88	East St. Louis, Ill.	1,096,427	637,824	.....	.....	213,568	7,322	168,635	2,026	51,344	1,993	.....
	City corporation	652,736	253,577	.....	.....	213,568	7,322	168,635	2,008	.....	1,993	.....
	School district	391,465	338,117	.....	.....	.....	.....	.....	.....	51,344	.....	.....
	Park district	52,226	46,130	.....	.....	.....	.....	.....	18	.....	.....	.....
89	Passaic, N. J.	1,096,821	664,402	5,847	1,375	77,179	10,996	52,581	8,517	203,845	1,990	1,127
90	Harrisburg, Pa.	1,389,546	916,788	.....	9,985	45,677	1,890	96,345	6,181	48,433	.....	6,887
	City corporation	896,050	500,019	.....	3,000	45,677	1,890	96,345	6,181	2,097	.....	.....
	School district	493,496	416,769	.....	6,985	.....	.....	.....	.....	46,336	.....	6,887

[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.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1917—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 REVENUE RECEIPTS OVER—		
						For expenses and interest.								
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.	Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.														
$8,477	$5,618	$4,093	$28,794	$303,127	$4,080,515	$3,173,854	$2,401,973	$162,461	$609,420	$906,661	$781,145	.....	$125,516	67
27,411	468	.....	27,635	163,291	2,036,473	1,785,481	1,393,571	80,581	311,329	250,992	.....	$428,311	679,303	68
98,504	28,608	504	30,484	649,572	2,732,868	1,948,588	1,210,572	358,599	379,417	784,280	530,997	.....	253,283	69
95,373	28,608	504	28,652	649,572	2,033,221	1,360,944	668,058	358,599	334,287	672,277	.....	.....	.....	
3,131	.....	.....	1,832	.....	699,647	587,644	542,514	.....	45,130	112,003	.....	.....	.....	
63,454	6,568	81	69,509	197,370	2,014,911	1,261,825	861,076	66,970	333,779	753,086	324,765	.....	428,321	70
61,212	6,568	81	49,383	197,370	1,494,360	764,278	466,671	66,970	230,637	730,082	.....	.....	.....	
2,242	.....	.....	20,126	.....	520,551	497,547	394,405	.....	103,142	23,004	.....	.....	.....	
33,681	20,913	1,371	25,615	300,556	2,151,780	1,442,735	1,080,642	113,220	248,873	709,045	413,657	.....	295,388	71
36,487	860	.....	30,046	628,224	3,339,230	2,068,171	1,383,153	353,190	331,828	1,271,059	120,159	.....	1,150,900	72
30,075	860	.....	22,083	628,224	2,483,550	1,395,016	774,806	353,190	267,020	1,088,534	.....	.....	.....	
6,412	.....	.....	7,963	.....	855,680	673,155	608,347	.....	64,808	182,525	.....	.....	.....	
51,623	200	835	79,717	413,288	2,749,791	1,850,372	1,274,880	130,014	445,478	899,419	32,813	.....	866,606	73
33,025	200	835	61,588	413,288	1,795,703	1,239,078	724,995	130,014	384,069	556,625	.....	.....	.....	
18,598	.....	.....	18,129	.....	954,088	611,294	549,885	.....	61,409	342,794	.....	.....	.....	
36,863	50,658	4,455	71,631	248,319	2,773,076	1,976,899	1,379,606	139,846	457,447	796,177	428,395	.....	367,782	74
45,949	53,384	414	64,543	1,423	1,725,728	1,304,038	1,108,954	2,928	192,156	421,690	21,640	.....	395,050	75
12,346	5,094	.....	17,784	5,072	1,944,750	1,423,144	1,277,808	.....	145,336	521,606	143,649	.....	377,957	76
90,640	11,692	.....	12,293	240,359	2,019,459	1,686,789	1,401,756	76,654	208,379	332,670	.....	25,462	358,132	77
18,204	10,102	6,219	29,202	273,476	2,040,883	1,562,428	1,290,013	64,520	207,895	478,455	76,859	.....	401,596	78
18,132	10,102	6,219	29,191	273,476	2,009,426	1,533,925	1,264,331	64,520	205,074	475,501	.....	.....	.....	
72	.....	.....	11	.....	31,457	28,503	25,682	.....	2,821	2,954	.....	.....	.....	
13,406	20,535	327	16,806	3,889	1,738,440	1,099,711	987,100	1,889	110,722	638,729	97,041	.....	541,688	79
8,170	20,535	49	11,729	3,889	992,193	600,812	564,401	1,889	34,522	391,381	.....	.....	.....	
5,236	.....	278	5,077	.....	746,247	498,899	422,699	.....	76,200	247,348	.....	.....	.....	
32,915	28,984	220	22,196	181,635	1,634,527	1,293,445	1,100,193	117,920	75,332	341,082	149,983	.....	191,099	80
22,251	6,105	.....	7,884	274,810	1,750,336	1,648,920	1,315,831	95,396	237,693	101,416	.....	316,982	418,398	81
22,097	6,105	.....	7,732	274,810	1,606,011	1,506,365	1,179,257	95,396	231,712	99,646	.....	.....	.....	
154	.....	.....	152	.....	79,625	79,356	73,375	.....	5,981	269	.....	.....	.....	
.....	.....	.....	.....	.....	64,700	63,199	63,199	.....	.....	1,501	.....	.....	.....	
23,427	39,086	.....	28,741	239,254	2,686,402	1,752,971	1,329,263	234,082	189,626	933,431	810,618	.....	122,813	82
40,621	.....	.....	14,684	1,928	1,258,231	970,701	836,175	3,560	130,966	285,530	.....	23,210	308,740	83
38,534	.....	.....	8,566	1,928	771,498	577,802	491,706	3,560	82,536	193,696	.....	.....	.....	
2,087	.....	.....	6,118	.....	484,733	392,899	344,469	.....	48,430	91,834	.....	.....	.....	
16,178	4,879	130	15,054	430,589	1,756,998	1,078,819	778,809	262,928	37,082	678,179	.....	171,820	849,999	84
7,765	4,879	130	12,235	430,589	1,319,997	703,975	427,045	262,928	14,002	616,022	.....	.....	.....	
8,413	.....	.....	2,819	.....	437,001	374,844	351,764	.....	23,080	62,157	.....	.....	.....	
58,323	21,950	.....	34,460	709,243	2,552,465	1,569,596	995,506	341,367	232,723	982,869	437,740	.....	545,129	85
57,909	21,950	.....	26,781	709,243	2,283,170	1,383,032	830,111	341,367	211,554	900,138	.....	.....	.....	
414	.....	.....	7,679	.....	269,295	186,564	165,395	.....	21,169	82,731	.....	.....	.....	
12,186	44,552	185	10,877	191,490	1,690,090	1,021,742	833,446	110,723	77,573	668,348	.....	9,266	677,614	86
3,152	44,552	185	8,043	191,490	1,187,039	663,611	488,287	110,723	64,601	523,428	.....	.....	.....	
9,034	.....	.....	2,834	.....	503,051	358,131	345,159	.....	12,972	144,920	.....	.....	.....	
29,170	1,571	.....	23,216	392,348	1,603,306	1,032,154	881,064	133,608	67,482	521,152	.....	13,433	534,585	87
22,373	1,571	.....	14,360	392,348	913,911	659,751	483,861	133,608	42,282	254,160	.....	.....	.....	
6,797	.....	.....	8,856	.....	689,395	422,403	397,203	.....	25,200	266,992	.....	.....	.....	
13,618	.....	.....	97	.....	1,262,325	867,621	759,329	.....	108,292	394,704	165,898	.....	228,806	88
5,633	.....	.....	.....	.....	645,710	544,214	467,082	.....	77,132	101,496	.....	.....	.....	
2,004	.....	.....	.....	.....	567,796	279,556	264,746	.....	14,810	288,240	.....	.....	.....	
5,981	.....	.....	97	.....	48,819	43,851	27,501	.....	16,350	4,968	.....	.....	.....	
20,993	27,284	60	20,525	100	1,270,027	957,384	800,826	.....	156,558	312,643	173,206	.....	139,437	89
15,782	39,957	.....	22,853	178,768	1,334,859	1,063,803	875,939	60,155	127,709	271,056	.....	54,687	325,743	90
6,394	39,957	.....	15,722	178,768	761,943	590,500	449,438	60,155	80,857	171,443	.....	.....	.....	
9,388	.....	.....	7,131	.....	572,916	473,303	426,451	.....	46,852	99,613	.....	.....	.....	

[1] Not separately reported.

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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. General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)	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)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1927—Continued.											
91	Peoria, Ill.	$1,761,808	$1,120,319			$229,361	$5,782	$271,851	$7,529	$33,039	$6,036	$8,001
	City corporation	1,046,073	406,838			229,361	5,782	271,851	7,518		6,036	1,588
	School district	597,158	537,456							33,039		6,413
	Pleasure driveway and park district	118,577	116,025						11			
92	Wichita, Kans.	1,462,247	968,500			28,706	7,327	393,272	14,318	14,273	125	
	City corporation	1,016,145	545,456			28,706	7,327	393,272	14,318		125	
	School district	446,102	423,044							14,273		
93	Bayonne, N. J.	1,957,875	1,023,402	$2,693	(1)	62,307	9,928	69,601	5,897	314,662	6,245	2,288
94	South Bend, Ind.	1,278,535	770,828		$6,418	65,839	5,486	168,078	2,760	109,891	341	1,122
	City corporation	800,980	416,334		3,201	65,839	5,486	168,078	2,760		291	1,122
	School district	477,555	354,494		3,217					109,891	50	
95	Savannah, Ga.	1,635,371	849,014			184,213	3,940	62,176	14,358	220,295	59,111	
	City corporation	1,414,302	849,014			184,213	3,940	62,176	14,358		59,111	
	School disrrict	221,069								220,295		
96	Johnstown, Pa.	920,586	684,940		25,176	66,482	2,197	34,812	11,795	39,519		
	City corporation	534,160	364,534		16,176	66,482	2,197	34,812	11,774	1,556		
	School district	386,426	320,406		9,000				21	37,963		
97	Brockton, Mass.	1,750,130	1,076,968	202,380	35,748	5,932	716	67,747	12,480	4,649	542	
98	Sacramento, Cal.	2,290,472	1,148,393			134,901	2,996	424,942	8,220	317,797		3,274
	City corporation	1,699,002	856,221			134,729	2,996	424,942	8,220	20,024		3,274
	School district	591,470	292,172			172				297,773		
99	El Paso, Tex.	1,710,461	931,166			61,204	22,822	50,671	31,431	97,306		
100	Terre Haute, Ind.	1,077,213	796,287		5,648	80,571	5,110	5,194	1,272	116,021	791	8,384
	City corporation	559,470	422,961		2,796	80,571	5,110	5,194	1,272		791	1,575
	School district	517,743	373,326		2,852					116,021		6,809
101	Holyoke, Mass.	2,232,222	1,050,344	151,425	26,729	82,092	668	15,238	5,709	8,664	1,813	
102	Portland, Me.	1,913,822	1,168,880		23,370	71,488	714	29,453	2,000	179,694	11,417	
	City corporation	1,589,183	1,151,077		23,370	71,488	714	29,453	2,000	179,694	11,417	
	Bridge district	20,832	17,803									
	Water district	303,807										
103	Allentown, Pa.	991,213	631,489		25,834	48,211	3,330	80,202	2,256	39,354		
	City corporation	624,544	320,639		13,534	48,211	3,330	80,202	2,210	1,643		
	School district	366,669	310,850		12,300				46	37,711		
104	Springfield, Ill.	1,436,522	906,368			128,713	4,009	81,604	3,459	27,231	31	1,351
	City corporation	799,813	324,377			128,713	3,989	73,458	3,459		31	1,351
	School district	505,272	461,997							27,231		
	Pleasure driveway and park district	131,437	119,994				20	8,146				
105	Canton, Ohio	1,325,884	782,239	10,185		62,924	6,370	214,553	4,402	27,338		4,056
	City corporation	877,054	387,328	10,185		62,924	6,370	214,553	4,402			
	School district	448,830	394,911							27,338		4,056
106	Charleston, S. C.	1,130,652	772,155		3,864	122,564	1,708	36,676	18,021	45,564	5,785	481
	City corporation	982,214	689,829			122,564	1,674	36,676	18,021		5,785	481
	School district	148,438	82,326		3,864		34			45,564		
107	Chattanooga, Tenn.	943,725	583,979			66,763		73,173	10,765	137,680	5,725	
108	Pawtucket, R. I.	1,469,589	919,114		8,075	57,993	2,891	7,573	4,202	11,547		681
109	Berkeley, Cal.	1,459,695	895,753			15,788	5,685	187,853	405	290,940		
	City corporation	933,679	669,902			12,981	5,685	187,853	405	374		
	School district	526,016	225,851			2,807				290,566		
110	Altoona, Pa.	987,978	588,906		8,217	39,210	5,764	113,288	6,836	45,398		2,278
	City corporation	640,276	306,143		(1)	39,210	5,764	113,288	6,836	1,477		
	School district	347,702	282,763		8,217					43,921		2,278

[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.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1917—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 REVENUE RECEIPTS OVER—		
						For expenses and interest.								
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.	Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.														
$50,162	$2,737	$5,526	$17,628	$3,837	$2,056,832	$1,251,839	$1,162,928	$6,305	$82,606	$804,993	$295,024	.....	$509,969	91
43,649	2,737	.....	6,876	3,837	1,117,799	688,905	625,367	6,305	57,233	428,894	.....	.....	.....	
4,877	.....	5,526	9,847	.....	850,809	485,783	463,765	.....	22,018	365,026	.....	.....	.....	
1,636	.....	.....	905	.....	88,224	77,151	73,796	.....	3,355	11,073	.....	.....	.....	
15,771	5,043	1,147	11,384	2,381	1,011,443	815,111	641,481	4,060	169,570	196,332	.....	$450,804	647,136	92
12,078	5,043	612	6,827	2,381	609,162	479,671	328,946	4,060	146,665	129,491	.....	.....	.....	
3,693	.....	535	4,557	.....	402,281	335,440	312,535	.....	22,905	66,841	.....	.....	.....	
7,418	25,693	.....	70,325	357,416	2,086,063	1,858,976	1,341,821	260,548	256,607	227,087	128,188	.....	98,899	93
13,433	500	385	10,195	123,259	1,183,827	863,078	738,764	72,037	52,277	320,749	.....	94,708	415,457	94
5,376	500	385	8,349	123,259	712,274	421,874	324,451	72,037	25,386	290,400	.....	.....	.....	
8,057	.....	.....	1,846	.....	471,553	441,204	414,313	.....	26,891	30,349	.....	.....	.....	
19,422	.....	2,466	24,951	195,425	1,732,817	1,256,091	977,138	93,462	185,491	476,726	97,446	.....	379,280	95
18,648	.....	2,466	24,951	195,425	1,530,847	1,054,809	782,759	93,462	178,588	476,038	.....	.....	.....	
774	.....	.....	.....	.....	201,970	201,282	194,379	.....	6,903	688	.....	.....	.....	
17,562	8,478	330	28,358	937	1,070,830	712,020	647,271	1,087	63,662	358,810	150,244	.....	208,566	96
4,314	8,478	330	22,570	937	569,667	364,193	324,061	1,087	39,045	205,474	.....	.....	.....	
13,248	.....	.....	5,788	.....	501,163	347,827	323,210	.....	24,617	153,336	.....	.....	.....	
144,462	9,398	.....	29,721	159,387	1,868,592	1,398,289	1,154,721	73,306	170,262	470,303	118,462	.....	351,841	97
12,648	1,978	9,383	25,262	200,678	3,780,422	1,597,630	1,296,332	88,810	212,488	2,182,792	1,489,950	.....	692,842	98
11,295	1,978	9,383	25,262	200,678	3,017,835	999,027	729,096	88,810	181,121	2,018,808	.....	.....	.....	
1,353	.....	.....	.....	.....	762,587	598,603	567,236	.....	31,367	163,984	.....	.....	.....	
33,269	67	100	73,352	409,073	2,160,126	1,197,819	823,544	151,731	222,544	962,307	449,665	.....	512,642	99
18,542	808	4,574	14,499	19,512	1,078,737	900,840	827,269	17,629	55,942	177,897	1,524	.....	176,373	100
8,426	808	.....	10,454	19,512	551,255	479,844	427,262	17,629	34,953	71,411	.....	.....	.....	
10,116	.....	4,574	4,045	.....	527,482	420,996	400,007	.....	20,989	106,486	.....	.....	.....	
44,435	6,316	.....	49,781	789,008	2,230,070	1,878,309	1,181,118	542,321	154,870	351,761	.....	2,152	353,913	101
37,160	2,768	2,909	58,441	325,528	2,080,917	1,662,466	1,217,758	142,286	302,422	418,451	167,095	.....	251,356	102
36,957	.....	2,157	39,421	41,435	1,692,658	1,397,451	1,215,287	54,005	128,159	295,207	.....	.....	.....	
203	2,768	.....	58	.....	13,500	13,500	2,317	.....	11,183	.....	.....	.....	.....	
.....	.....	752	18,962	284,093	374,759	251,515	154	88,281	163,080	123,244	.....	.....	.....	
3,546	145	.....	10,925	145,921	1,270,808	695,938	592,571	46,301	57,066	574,870	279,595	.....	295,275	103
2,347	145	.....	6,362	145,921	556,334	371,830	313,383	46,301	12,146	184,504	.....	.....	.....	
1,199	.....	.....	4,563	.....	714,474	324,108	279,188	.....	44,920	390,366	.....	.....	.....	
16,418	10,606	220	14,207	242,305	1,372,795	952,007	766,012	117,581	68,414	420,788	.....	63,727	484,515	104
5,988	10,606	60	5,476	242,305	736,968	528,713	363,772	117,581	47,360	208,255	.....	.....	.....	
7,313	.....	.....	8,731	.....	538,473	364,054	349,860	.....	14,194	174,419	.....	.....	.....	
3,117	.....	160	.....	.....	97,354	59,240	52,380	.....	6,860	38,114	.....	.....	.....	
12,402	1,638	188	40,389	159,200	1,834,733	1,010,897	691,342	72,733	246,822	823,836	508,849	.....	314,987	105
7,951	1,638	188	22,315	159,200	1,148,437	579,871	324,628	72,733	182,510	568,566	.....	.....	.....	
4,451	.....	.....	18,074	.....	686,296	431,026	366,714	.....	64,312	255,270	.....	.....	.....	
9,155	26,810	.....	37,051	50,818	1,128,963	946,198	764,817	7,925	173,456	182,765	.....	1,639	184,454	106
9,155	26,810	.....	35,993	35,226	979,432	829,655	648,274	7,925	173,456	149,777	.....	.....	.....	
.....	.....	.....	1,058	15,592	149,531	116,543	116,543	.....	.....	32,988	.....	.....	.....	
39,437	675	917	17,017	7,594	1,031,956	800,010	608,511	6,659	184,840	231,946	88,231	.....	143,715	107
32,327	18,161	811	82,144	324,070	1,432,250	1,270,685	890,189	79,250	301,246	161,565	.....	37,339	198,904	108
21,570	31,935	4,874	3,144	1,748	1,396,849	1,107,611	1,016,618	3,029	87,964	289,238	.....	62,846	352,084	109
19,412	31,935	240	3,144	1,748	836,968	554,162	486,995	3,029	64,138	282,806	.....	.....	.....	
2,158	.....	4,634	.....	.....	559,881	553,449	529,623	.....	23,826	6,432	.....	.....	.....	
17,962	246	339	19,561	139,973	998,617	716,115	570,412	27,180	118,523	282,502	10,639	.....	271,863	110
8,237	246	152	18,950	139,973	642,299	365,617	241,038	27,180	97,399	276,682	.....	.....	.....	
9,725	.....	187	611	.....	356,318	350,498	329,374	.....	21,124	5,820	.....	.....	.....	

[1] Not reported separately.

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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. General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)	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)
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.											
111	Mobile, Ala.	$936,626	$384,164	.....	.....	$99,476	$6,052	$98,777	$23,372	$118,195	.....	.....
	City corporation	812,421	384,164	.....	.....	99,476	6,052	98,777	23,372	.....	.....	.....
	School district	124,205	.....	.....	.....	.....	.....	.....	.....	118,195	.....	.....
112	Atlantic City, N. J.	2,561,234	1,486,196	$17,715	$976	297,772	5,083	17,616	5,686	274,933	$57	$1,645
113	Sioux City, Iowa	1,809,852	1,091,354	.....	.....	12,078	6,277	380,575	27,572	28,890	125	984
	City corporation	1,210,470	525,988	.....	.....	12,078	6,277	380,575	27,572	1,916	125	984
	School district	599,382	565,366	.....	.....	.....	.....	.....	.....	26,974	.....	.....
114	Little Rock, Ark.	765,683	413,519	.....	.....	33,450	4,531	174,307	12,574	56,318	1,128	.....
	City corporation	285,791	166,748	.....	.....	33,450	4,531	634	12,574	.....	1,128	.....
	School district	301,029	246,771	.....	.....	.....	.....	.....	.....	52,074	.....	.....
	Sewer and street improvement	178,860	.....	.....	.....	.....	.....	173,673	.....	4,244	.....	.....
115	Covington, Ky.	960,421	536,751	.....	.....	76,419	5,948	72,212	4,837	81,693	.....	.....
116	Saginaw, Mich.	1,292,395	747,287	.....	.....	44,220	1,135	144,401	5,888	124,309	6,000	.....
	City corporation	919,313	518,815	.....	.....	44,220	1,135	144,401	5,790	1,544	6,000	.....
	School district	373,082	228,472	.....	.....	.....	.....	.....	98	122,765	.....	.....
117	Flint, Mich.	1,446,166	759,751	.....	.....	22,239	6,784	232,596	11,940	65,213	6,767	.....
	City corporation	1,144,952	530,047	.....	.....	22,239	6,784	232,596	11,940	.....	6,767	.....
	School district	301,214	229,704	.....	.....	.....	.....	.....	.....	65,213	.....	.....
118	Rockford, Ill.	1,234,324	850,459	.....	.....	11,337	409	166,183	12,999	25,121	125	1,028
	City corporation	704,021	360,585	.....	.....	11,337	409	166,183	12,999	.....	60	1,028
	School district	468,100	429,337	.....	.....	.....	.....	.....	.....	25,121	.....	.....
	Park district	62,203	60,537	.....	.....	.....	.....	.....	.....	.....	65	.....
119	Tampa, Fla.	1,492,943	742,555	.....	.....	103,548	2,579	286,380	20,075	240,847	300	.....
	City corporation	1,237,578	742,555	.....	.....	103,548	2,579	286,380	20,075	.....	300	.....
	School district	255,365	.....	.....	.....	.....	.....	.....	.....	240,847	.....	.....
120	Pueblo, Colo.	1,025,694	584,546	.....	.....	13,183	4,015	105,834	7,963	46,976	.....	.....
	City corporation	746,692	354,408	.....	.....	13,183	4,015	105,834	7,963	.....	.....	.....
	School district	279,002	230,138	.....	.....	.....	.....	.....	.....	46,976	.....	.....
121	New Britain, Conn.	1,244,413	825,450	11,805	20,247	36,182	2,526	41,376	13,472	36,261	2,522	.....
122	San Diego, Cal.	3,014,014	1,892,717	.....	.....	189,535	13,195	174,580	12,522	282,982	2,405	1,077
	City corporation	2,380,038	1,549,082	.....	.....	186,749	13,195	174,580	12,522	.....	2,405	1,077
	School district	633,976	343,635	.....	.....	2,786	.....	.....	.....	282,982	.....	.....
123	Binghamton, N. Y.	1,295,477	917,992	17,683	.....	56,258	2,373	76,938	5,692	24,353	317	2,834
124	York, Pa.	609,415	426,718	.....	10,047	23,362	4,859	58,315	2,773	38,309	7,285	.....
	City corporation	375,524	240,739	.....	5,150	23,362	4,859	58,315	2,756	1,191	7,285	.....
	School district	233,891	185,979	.....	4,897	.....	.....	.....	17	37,118	.....	.....
125	Springfield, Ohio	1,049,856	606,926	1,200	.....	70,927	1,011	76,993	4,879	23,148	56	3,724
	City corporation	755,428	349,387	1,200	.....	70,927	1,011	76,993	4,879	.....	56	.....
	School district	294,428	257,539	.....	.....	.....	.....	.....	.....	23,148	.....	3,724
126	Malden, Mass.	1,233,067	842,555	82,631	25,000	797	590	44,842	894	2,465	.....	.....
127	Lancaster, Pa.	719,981	442,015	.....	2,213	30,840	822	7,353	508	35,638	718	.....
	City corporation	469,399	235,648	.....	(2)	30,840	822	7,353	508	1,711	718	.....
	School district	250,582	206,367	.....	2,213	.....	.....	.....	.....	33,927	.....	.....
128	Augusta, Ga.	1,162,428	546,450	.....	.....	110,502	2,713	11,054	9,418	174,202	.....	2,254
	City corporation	977,432	546,450	.....	.....	110,502	2,713	11,054	9,418	.....	.....	2,254
	School district	184,996	.....	.....	.....	.....	.....	.....	.....	174,202	.....	.....
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.											
129	Kalamazoo, Mich.	$914,865	$603,685	.....	.....	$3,573	$2,632	$84,654	$3,193	$77,011	.....	.....
	City corporation	517,302	288,563	.....	.....	3,573	2,632	84,654	3,193	.....	.....	.....
	School district	397,563	315,122	.....	.....	.....	.....	.....	.....	77,011	.....	.....
130	Davenport, Iowa	1,201,849	902,512	.....	.....	18,178	2,818	191,282	8,910	21,018	$9,845	$1,069
	City corporation	797,793	525,796	.....	.....	18,178	2,818	191,282	8,910	759	9,845	1,069
	School district	404,056	376,716	.....	.....	.....	.....	.....	.....	20,259	.....	.....

[1] For explanation of differences in amounts reported in this column and total payments for outlays reported in Table 13, see text discussion for Table 13, page 96.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1917—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. Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)		Governmental cost payments.	Payments for expenses and interest.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.														
$21,267	$9,258	$595	$4,819	$170,651	$796,035	$768,883	$514,314	$85,915	$168,654	$27,152	.....	$140,591	$167,743	111
15,257	9,258	595	4,819	170,651	668,682	652,198	398,625	85,915	167,658	16,484	.....	.....	.....	
6,010	.....	.....	.....	.....	127,353	116,685	115,689	.....	996	10,668	.....	.....	.....	
46,625	23,740	326	149,867	233,047	2,768,976	2,077,256	1,542,293	80,398	454,565	691,720	$207,692	.....	484,028	112
46,282	28,759	1,585	5,498	179,873	1,800,652	993,718	842,208	67,966	88,544	801,934	.....	9,200	811,134	113
40,411	28,759	1,585	4,327	179,873	1,226,555	526,440	402,058	67,966	56,416	700,115	.....	.....	.....	
5,871	.....	.....	1,171	.....	574,097	472,278	440,150	.....	32,128	101,819	.....	.....	.....	
31,622	20,689	1,610	3,816	12,119	929,696	667,872	614,481	9,307	44,084	261,824	164,013	.....	97,811	114
30,671	20,689	1,610	1,640	12,119	430,069	390,040	380,733	9,307	.....	40,029	.....	.....	.....	
951	.....	.....	1,233	.....	325,548	238,884	222,389	.....	16,495	86,664	.....	.....	.....	
.....	.....	.....	943	.....	174,079	38,948	11,359	.....	27,589	135,131	.....	.....	.....	
7,477	9,150	275	2,916	162,743	1,189,493	856,919	658,870	73,301	124,748	332,574	229,072	.....	103,502	115
30,086	3,521	429	34,259	150,860	1,045,800	899,063	759,218	70,168	69,677	146,737	.....	246,595	393,332	116
19,822	3,521	84	23,121	150,860	688,921	543,255	404,598	70,168	68,489	145,666	.....	.....	.....	
10,264	.....	345	11,138	.....	356,879	355,808	354,620	.....	1,188	1,071	.....	.....	.....	
82,822	134	1,923	19,224	236,773	1,785,455	829,379	576,743	145,616	107,020	956,076	339,289	.....	616,787	117
77,525	134	1,923	18,224	236,773	1,421,297	584,985	352,626	145,616	86,743	836,312	.....	.....	.....	
5,297	.....	.....	1,000	.....	364,158	244,394	224,117	.....	20,277	119,764	.....	.....	.....	
41,847	7,864	.....	998	115,954	1,424,182	874,798	718,703	66,195	89,900	549,384	189,858	.....	359,526	118
26,743	7,864	.....	859	115,954	813,112	454,299	322,634	66,195	65,470	358,813	.....	.....	.....	
13,642	.....	.....	.....	.....	558,106	386,582	370,374	.....	16,208	171,524	.....	.....	.....	
1,462	.....	.....	139	.....	52,964	33,917	25,695	.....	8,222	19,047	.....	.....	.....	
58,210	12,067	7,858	14,500	4,024	1,291,304	913,915	713,654	3,354	196,907	377,389	.....	201,639	579,028	119
43,692	12,067	7,858	14,500	4,024	1,116,615	745,307	578,331	3,354	163,622	371,308	.....	.....	.....	
14,518	.....	.....	.....	.....	174,689	168,608	135,323	.....	33,285	6,081	.....	.....	.....	
5,223	4,949	.....	5,820	247,185	1,198,790	841,386	554,253	133,466	153,667	357,404	173,096	.....	184,308	120
3,335	4,949	.....	5,820	247,185	936,804	581,166	318,734	133,466	128,966	355,638	.....	.....	.....	
1,888	.....	.....	.....	.....	261,986	260,220	235,519	.....	24,701	1,766	.....	.....	.....	
47,487	100	1,285	30,019	175,681	1,165,608	907,115	712,414	47,106	147,595	258,493	.....	78,805	337,298	121
61,934	30,960	25	2,036	350,046	3,028,214	2,345,755	1,501,496	325,786	518,473	682,459	14,200	.....	668,259	122
57,361	30,960	25	2,036	350,046	2,348,820	1,756,493	956,263	325,786	474,444	592,327	.....	.....	.....	
4,573	.....	.....	.....	.....	679,394	589,262	545,233	.....	44,029	90,132	.....	.....	.....	
36,521	115	470	12,127	141,804	1,631,619	1,093,394	867,348	139,284	86,762	538,225	336,142	.....	202,083	123
5,686	12,210	180	19,430	241	682,500	458,940	396,183	150	62,607	223,560	73,085	.....	150,475	124
2,326	12,210	180	16,910	241	430,573	254,158	202,746	150	51,262	176,415	.....	.....	.....	
3,360	.....	.....	2,520	.....	251,927	204,782	193,437	.....	11,345	47,145	.....	.....	.....	
56,710	41,450	.....	41,516	121,316	1,195,556	800,839	618,315	46,871	135,653	394,717	145,700	.....	249,017	125
49,159	41,450	.....	39,050	121,316	837,948	513,079	350,316	46,871	115,892	324,869	.....	.....	.....	
7,551	.....	.....	2,466	.....	357,608	287,760	267,999	.....	19,761	69,848	.....	.....	.....	
54,164	11,425	400	41,030	126,274	1,208,863	1,014,838	813,220	53,654	147,964	194,025	.....	24,204	218,229	126
5,075	3,294	.....	10,818	180,687	806,457	564,332	409,766	102,151	52,415	242,125	86,476	.....	155,649	127
1,816	3,294	.....	6,002	180,687	480,113	358,095	222,729	102,151	33,215	122,018	.....	.....	.....	
3,259	.....	.....	4,816	.....	326,344	206,237	187,037	.....	19,200	120,107	.....	.....	.....	
77,600	14,802	1,372	8,530	203,531	1,254,679	987,629	729,465	62,190	195,974	267,050	92,251	.....	174,799	128
70,620	14,802	1,372	4,716	203,531	1,088,994	825,806	572,778	62,190	190,838	263,188	.....	.....	.....	
6,980	.....	.....	3,814	.....	165,685	161,823	156,687	.....	5,136	3,862	.....	.....	.....	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.														
$47,476	$500	.....	$7,526	$84,615	$876,123	$687,102	$558,346	$55,037	$73,719	$189,021	.....	$38,742	$227,763	129
42,859	500	.....	6,713	84,615	522,148	350,735	245,893	55,037	49,805	171,413	.....	.....	.....	
4,617	.....	.....	813	.....	353,975	336,367	312,453	.....	23,914	17,608	.....	.....	.....	
28,188	530	.....	11,966	5,533	1,293,309	835,290	795,786	1,556	37,948	458,019	$91,460	.....	366,559	130
22,286	530	.....	10,787	5,533	868,296	476,112	447,199	1,556	27,357	392,184	.....	.....	.....	
5,902	.....	.....	1,179	.....	425,013	359,178	348,587	.....	10,591	65,835	.....	.....	.....	

[1] Not reported separately.

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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. General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)	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)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.											
131	Topeka, Kans.	$1,174,480	$798,974	.....	.....	$23,565	$5,392	$160,076	$4,774	$13,586	$532	$1,611
	City corporation	794,050	443,606	.....	.....	23,565	5,392	160,076	4,774	.....	532	.....
	School district	380,430	355,368	.....	.....	.....	.....	.....	.....	13,586	.....	1,611
132	Salem, Mass.	1,178,240	845,221	$87,971	$18,700	1,665	442	10,045	4,024	1,257	1,102	.....
133	Haverhill, Mass.	1,271,740	779,643	80,899	28,171	73,972	770	38,029	3,201	2,217	6,360	.....
134	Pasadena, Cal.	1,978,715	927,144	.....	.....	15,214	8,670	187,672	2,671	203,961	2,045	.....
	City corporation	1,432,113	588,591	.....	.....	15,214	8,670	187,672	2,671	.....	2,045	.....
	School district	546,602	338,553	.....	.....	.....	.....	.....	.....	203,961	.....	.....
135	Bay City, Mich.	1,064,317	633,837	.....	.....	25,484	165	73,745	180	108,032	.....	.....
	City corporation	764,154	450,242	.....	.....	25,484	165	73,745	180	628	.....	.....
	School district	300,163	183,645	.....	.....	.....	.....	.....	.....	107,404	.....	.....
136	McKeesport, Pa.	1,015,616	562,368	.....	8,943	30,322	515	41,864	13,878	32,074	25	.....
	City corporation	679,124	285,330	.....	.....	30,322	515	41,864	13,878	1,095	25	.....
	School district	336,492	277,038	.....	8,943	.....	.....	.....	.....	30,979	.....	.....
137	Huntington, W. Va.	960,706	565,696	.....	8,200	7,811	3,908	319,633	12,087	14,085	.....	.....
	City corporation	644,976	267,968	.....	8,200	7,811	3,908	319,633	12,087	.....	.....	.....
	School district	315,730	297,728	.....	.....	.....	.....	.....	.....	14,085	.....	.....
138	Racine, Wis.	1,010,068	507,757	39,397	.....	160,221	2,698	166,820	3,951	83,966	.....	305
139	Lincoln, Nebr.	1,416,795	878,643	.....	8,966	66,421	2,531	211,361	5,816	15,352	1,000	.....
	City corporation	880,644	410,325	.....	8,966	14,402	2,531	211,361	4,174	2,300	1,000	.....
	School district	505,891	438,058	.....	.....	52,019	.....	.....	1,642	13,052	.....	.....
	Sanitary district	30,260	30,260	.....	.....	.....	.....	.....	.....	.....	.....	.....
140	Chelsea, Mass.	1,041,481	711,716	46,892	15,450	44,674	1,705	17,245	2,888	329	.....	.....
141	Superior, Wis.	925,148	519,917	64,991	.....	46,589	1,691	227,237	8,351	39,141	847	1,092
142	Macon, Ga.	1,115,458	384,683	.....	.....	94,641	1,441	120,186	12,000	205,149	120	.....
	City corporation	906,289	384,683	.....	.....	94,641	1,441	120,186	12,000	.....	.....	.....
	School district	209,169	.....	.....	.....	.....	.....	.....	.....	205,149	120	.....
143	Muskogee, Okla.	684,901	474,701	.....	.....	10,280	3,993	27	14,666	25,933	.....	.....
	City corporation	481,419	307,866	.....	.....	10,280	3,993	27	14,666	.....	.....	.....
	School district	203,482	166,835	.....	.....	.....	.....	.....	.....	25,933	.....	.....
144	Woonsocket, R. I.	812,918	474,891	39	6,342	44,626	1,913	26,497	744	10,719	1,200	1,074
145	Newton, Mass.	2,103,060	1,485,065	123,377	20,534	873	481	77,489	1,641	23,936	5,000	.....
146	Montgomery, Ala.	746,224	287,476	.....	.....	110,567	5,697	140,119	17,661	30,957	.....	.....
147	Butte, Mont.	1,275,266	631,353	.....	34,630	92,092	11,512	305,987	37,270	112,490	1,734	.....
	City corporation	949,500	421,764	.....	34,630	92,092	11,512	305,987	37,270	.....	1,734	.....
	School district	325,766	209,589	.....	.....	.....	.....	.....	.....	112,490	.....	.....
148	Wheeling, W. Va.	803,139	542,545	.....	5,509	33,798	13,032	7,966	12,992	12,648	.....	.....
	City corporation	479,870	237,788	.....	5,509	33,798	13,032	7,966	12,984	.....	.....	.....
	School district	323,269	304,757	.....	.....	.....	.....	.....	8	12,648	.....	.....
149	Roanoke, Va.	636,301	464,079	101	2,550	88,813	4,592	7,229	17,055	21,441	.....	.....
150	West Hoboken, N. J.	585,343	250,834	8,107	1,000	53,768	2,528	71,095	707	151,553	74	913
151	East Orange, N. J.	1,262,717	759,139	3,134	7,000	18,816	5,920	48,171	1,090	166,174	5	1,266
152	Lansing, Mich.	1,216,180	695,882	.....	.....	3,697	1,256	67,388	9,164	62,086	2,025	.....
	City corporation	844,651	394,237	.....	.....	3,697	1,256	67,388	9,164	.....	2,025	.....
	School district	371,529	301,645	.....	.....	.....	.....	.....	.....	62,086	.....	.....
153	Galveston, Tex.	1,374,752	762,207	.....	.....	23,845	15,275	7,154	1,792	204,314	.....	.....
154	Fitchburg, Mass.	1,266,060	814,958	77,190	20,996	42,224	480	30,339	4,075	1,811	1,780	.....
155	Chester, Pa.	544,902	346,406	.....	17,825	26,959	9,796	74,460	8,235	32,447	.....	1,730
	City corporation	349,396	214,168	.....	.....	26,959	9,796	74,460	8,235	942	.....	.....
	School district	195,506	132,238	.....	17,825	.....	.....	.....	.....	31,505	.....	1,730
156	Perth Amboy, N. J.	888,326	392,265	1,840	668	74,909	1,384	75,977	5,890	91,211	.....	404
157	New Castle, Pa.	629,706	483,086	.....	(2)	20,383	1,997	58,601	10,654	27,668	.....	.....
	City corporation	371,830	262,919	.....	(2)	20,383	1,997	58,601	10,637	1,041	.....	.....
	School district	257,876	220,167	.....	(2)	.....	.....	.....	17	26,627	.....	.....

[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.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1917—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.
						For expenses and interest.								
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.	Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)		Governmental cost payments.	Payments for expenses and interest.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.														
$25,181	$3,329	.....	$16,404	$121,056	$1,190,879	$789,811	$621,094	$55,374	$113,343	$401,068	$16,399	.....	$384,669	131
16,687	3,329	.....	15,033	121,056	857,719	463,346	317,173	55,374	90,799	394,373	.....	.....	.....	
8,494	.....	.....	1,371	.....	333,160	326,465	303,921	.....	22,544	6,695	.....	.....	.....	
53,994	5,867	$656	16,891	130,405	1,519,154	931,239	765,214	59,851	106,174	587,915	340,914	.....	247,001	132
61,645	8,454	.....	43,531	144,848	1,259,473	1,009,310	853,875	52,896	102,539	250,163	.....	$12,267	262,430	133
51,383	5,521	2,218	5,145	567,071	1,821,787	1,354,496	992,337	240,931	121,228	467,291	.....	156,928	624,219	134
47,295	5,521	2,218	5,145	567,071	1,275,638	832,448	506,077	240,931	85,440	443,190	.....	.....	.....	
4,088	.....	.....	.....	.....	546,149	522,048	486,260	.....	35,788	24,101	.....	.....	.....	
17,198	.....	.....	9,855	195,771	1,001,138	762,070	538,681	118,957	54,432	239,068	.....	63,179	302,247	135
10,852	.....	.....	7,087	195,771	688,936	465,133	296,674	118,957	49,502	223,803	.....	.....	.....	
6,346	.....	.....	2,768	.....	312,202	296,937	292,007	.....	4,930	15,265	.....	.....	.....	
15,512	156,662	1,485	15,117	136,851	1,065,857	729,533	534,994	124,220	70,319	336,324	50,241	.....	286,083	136
2,730	156,662	1,485	8,367	136,851	621,185	445,497	276,148	124,220	45,129	175,688	.....	.....	.....	
12,782	.....	.....	6,750	.....	444,672	284,036	258,846	.....	25,190	160,636	.....	.....	.....	
8,997	4,700	.....	5,738	9,851	1,192,296	530,553	429,665	6,732	100,156	655,743	231,590	.....	424,153	137
5,863	4,700	.....	4,955	9,851	622,913	291,588	227,116	6,732	57,740	331,325	.....	.....	.....	
3,134	.....	.....	783	.....	569,383	244,965	202,549	.....	42,416	324,418	.....	.....	.....	
16,693	.....	625	9,889	17,246	1,070,362	675,543	612,832	14,713	47,998	394,819	60,294	.....	334,525	138
8,121	984	.....	6,812	210,788	1,499,203	969,832	714,309	147,542	107,981	529,371	82,408	.....	446,963	139
7,196	984	.....	6,617	210,788	900,008	551,330	322,271	147,542	81,517	348,678	.....	.....	.....	
925	.....	.....	195	.....	568,493	415,767	389,303	.....	26,464	152,726	.....	.....	.....	
.....	.....	.....	.....	.....	30,702	2,735	2,735	.....	.....	27,967	.....	.....	.....	
40,913	4,025	1,417	32,415	121,812	1,051,039	887,328	692,851	27,468	167,009	163,711	9,558	.....	154,153	140
7,694	818	22	6,758	.....	949,120	664,455	621,244	.....	43,211	284,665	23,972	.....	260,693	141
42,689	14,975	2,935	15,652	220,987	1,147,048	807,208	600,866	130,564	75,778	339,840	31,590	.....	308,250	142
38,789	14,975	2,935	15,652	220,987	1,000,426	667,750	461,715	130,564	75,471	332,676	.....	.....	.....	
3,900	.....	.....	.....	.....	146,622	139,458	139,151	.....	307	7,164	.....	.....	.....	
17,668	.....	.....	35,061	102,572	682,057	522,077	331,944	35,030	155,103	159,980	.....	2,844	162,824	143
17,254	.....	.....	24,761	102,572	496,110	342,517	191,462	35,030	116,025	153,593	.....	.....	.....	
414	.....	.....	10,300	.....	185,947	179,560	140,482	.....	39,078	6,387	.....	.....	.....	
22,453	22,075	144	51,676	148,525	1,056,893	694,335	490,142	28,752	175,441	362,558	243,975	.....	118,583	144
79,466	7,677	.....	95,501	182,020	1,867,007	1,653,941	1,347,018	48,104	258,819	213,066	.....	236,053	449,119	145
18,407	1,000	1,915	10,179	122,246	685,888	634,082	390,999	52,777	190,306	51,806	.....	60,336	112,142	146
16,157	17,508	.....	14,533	.....	1,437,189	1,033,167	878,873	.....	154,294	404,022	161,923	.....	242,099	147
12,470	17,508	.....	14,533	.....	1,088,358	794,986	646,013	.....	148,973	293,372	.....	.....	.....	
3,687	.....	.....	.....	.....	348,831	238,181	232,860	.....	5,321	110,650	.....	.....	.....	
10,704	5,649	1,741	9,412	147,143	752,934	646,783	512,781	84,057	49,945	106,151	.....	50,205	156,356	148
7,598	5,649	1,381	7,022	147,143	429,979	410,400	283,646	84,057	42,697	19,579	.....	.....	.....	
3,106	.....	360	2,390	.....	322,955	236,383	229,135	.....	7,248	86,572	.....	.....	.....	
7,738	5,012	.....	10,840	6,851	602,359	503,356	409,263	2,719	91,374	99,003	.....	33,942	132,945	149
6,452	31,877	.....	6,435	.....	616,316	513,459	447,667	.....	65,792	102,857	30,973	.....	71,884	150
33,515	24,946	.....	29,805	163,736	1,238,616	1,031,321	810,903	56,163	164,255	207,295	.....	24,101	231,396	151
27,536	984	201	4,240	341,721	1,268,949	738,485	556,610	170,504	11,371	530,464	52,769	.....	477,695	152
19,777	984	162	4,240	341,721	918,046	501,502	321,670	170,504	9,328	416,544	.....	.....	.....	
7,759	.....	39	.....	.....	350,903	236,983	234,940	.....	2,043	113,920	.....	.....	.....	
154,343	5,675	.....	43,154	156,993	1,504,013	1,103,493	761,029	100,678	241,786	400,520	129,261	.....	271,259	153
77,331	5,777	1,234	27,555	160,310	1,236,890	1,002,114	825,368	72,556	104,190	234,776	.....	29,170	263,946	154
11,546	1,429	.....	11,891	2,178	535,803	450,606	374,281	608	75,717	85,197	.....	9,099	94,296	155
1,116	1,429	.....	10,113	2,178	330,907	245,710	188,914	608	56,188	85,197	.....	.....	.....	
10,430	.....	.....	1,778	.....	204,896	204,896	185,367	.....	19,529	.....	.....	.....	.....	
13,979	7,022	1,408	15,954	205,325	1,498,389	722,333	504,332	76,921	141,080	776,056	610,063	.....	165,993	156
15,185	2,686	.....	5,986	3,460	608,518	440,956	411,061	230	29,665	167,562	.....	21,188	188,750	157
7,227	2,686	.....	2,879	3,460	315,400	210,145	195,567	230	14,348	105,255	.....	.....	.....	
7,958	.....	.....	3,107	.....	293,118	230,811	215,494	.....	15,317	62,307	.....	.....	.....	

[1] Not reported separately.

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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)	(Table 7)	(Table 7)	(Table 8)	(Table 8)	(Table 8)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.											
158	Lexington, Ky	$968,637	$549,880	.....	.....	$124,950	$944	$172,550	$3,049	$56,927	$300	.....
159	Springfield, Mo	727,254	420,940	.....	$5,946	104,593	15,113	118,191	8,817	30,309	1,265	.....
	City corporation	487,937	218,963	.....	5,946	104,593	15,113	118,191	8,817	3,819	1,265	.....
	School district	239,317	201,977	.....	.....	.....	.....	.....	.....	26,490	.....	.....
160	Hamilton, Ohio	969,676	503,086	$859	.....	42,547	1,765	122,626	1,526	17,726	.....	$2,547
	City corporation	720,477	279,005	859	.....	42,547	1,765	122,626	1,526	.....	.....	.....
	School district	249,199	224,081	.....	.....	.....	.....	.....	.....	17,726	.....	2,547
161	Charlotte, N. C	726,506	366,564	.....	9,719	25,309	2,086	102,910	5,514	64,556	39	.....
162	Decatur, Ill	939,823	608,306	.....	.....	7,325	2,586	169,591	3,787	21,869	1,183	687
	City corporation	525,560	232,718	.....	.....	7,325	2,586	169,591	3,787	.....	183	687
	School district	414,263	375,588	.....	.....	.....	.....	.....	.....	21,869	1,000	.....
163	Dubuque, Iowa	845,092	623,667	.....	.....	3,365	186	107,961	1,457	13,401	1,042	874
	City corporation	634,177	427,939	.....	.....	3,365	186	107,961	1,457	.....	1,042	874
	School district	210,915	195,728	.....	.....	.....	.....	.....	.....	13,401	.....	.....
164	Portsmouth, Va	428,205	267,199	.....	1,732	39,152	1,995	.....	4,669	20,636	.....	.....
165	Everett, Mass	1,005,476	721,415	54,794	17,642	1,358	710	10,880	661	2,916	.....	.....
166	San Jose, Cal	870,198	436,325	.....	.....	90,888	2,040	144,915	2,632	167,024	50	1,056
	City corporation	536,209	270,366	.....	.....	90,888	2,040	144,915	2,632	.....	50	1,056
	School district	333,989	165,959	.....	.....	.....	.....	.....	.....	167,024	.....	.....
167	Pittsfield, Mass	1,088,353	763,936	52,811	22,878	35,917	390	39,099	1,703	2,044	.....	.....
168	Knoxville, Tenn	923,809	438,299	.....	1,628	78,484	2,620	29,101	13,130	72,494	.....	.....
169	Quincy, Mass	987,222	635,649	38,657	20,700	3,111	3,160	48,814	4,123	6,593	100	.....
170	Elmira, N. Y	1,016,154	655,145	14,873	.....	42,206	1,839	53,408	1,876	22,438	1,494	898
171	Joliet, Ill	884,044	448,501	.....	.....	145,478	4,393	144,927	6,253	15,331	135	650
	City corporation	582,335	167,188	.....	.....	145,478	4,393	144,927	6,253	.....	135	650
	School district	301,709	281,313	.....	.....	.....	.....	.....	.....	15,331	.....	.....
172	New Rochelle, N. Y	1,301,713	1,136,894	8,292	.....	29,844	2,454	59,966	1,693	20,118	962	1,531
173	Auburn, N. Y	866,353	579,057	9,081	.....	30,138	1,315	74,325	1,521	17,320	.....	1,256
174	Cedar Rapids, Iowa	1,006,158	697,829	.....	.....	3,781	6,472	112,242	5,855	19,349	426	590
	City corporation	655,101	370,884	.....	.....	3,781	6,472	112,242	5,855	615	426	590
	School district	351,057	326,945	.....	.....	.....	.....	.....	.....	18,734	.....	.....
175	Niagara Falls, N. Y	1,322,807	800,758	15,498	.....	64,852	2,710	231,136	11,435	18,766	875	1,032
176	Mount Vernon, N. Y	1,208,766	1,015,995	7,316	.....	31,422	1,617	73,034	2,538	43,583	279	4,395
	City corporation	742,552	605,092	7,316	.....	31,422	1,617	73,034	2,538	.....	269	1,745
	School district	466,214	410,903	.....	.....	.....	.....	.....	.....	43,583	10	2,650
177	Amsterdam, N. Y	677,698	430,206	14,066	.....	28,875	1,782	55,496	1,718	13,324	132	567
	City corporation	525,022	292,686	14,066	.....	28,875	1,782	55,496	1,718	.....	132	567
	School district	152,676	137,520	.....	.....	.....	.....	.....	.....	13,324	.....	.....
178	Lorain, Ohio	829,058	503,954	546	.....	39,831	578	125,507	5,570	13,749	5	.....
	City corporation	585,160	278,846	546	.....	39,831	578	125,507	5,560	.....	5	.....
	School district	243,898	225,108	.....	.....	.....	.....	.....	10	13,749	.....	.....
179	Quincy, Ill	718,097	450,918	.....	.....	73,448	4,113	30,762	3,262	21,563	390	111
	City corporation	482,403	241,704	.....	.....	73,448	4,113	30,762	3,262	.....	390	111
	School district	235,694	209,214	.....	.....	.....	.....	.....	.....	21,563	.....	.....
180	Jamestown, N. Y	1,056,427	597,245	21,935	.....	20,873	1,295	90,058	4,459	21,512	1,645	485
	City corporation	765,519	339,142	15,644	.....	20,873	1,295	90,058	4,459	.....	1,545	485
	School district	272,297	241,001	6,291	.....	.....	.....	.....	.....	21,512	100	.....
	County supervisors' fund	18,611	17,102	.....	.....	.....	.....	.....	.....	.....	.....	.....
181	Taunton, Mass	1,044,212	486,890	85,852	12,222	37,916	386	19,746	1,644	3,030	30,000	.....
182	Oshkosh, Wis	643,325	379,648	5,750	.....	61,008	1,455	32,460	2,987	32,847	249	501
183	Waterloo, Iowa	807,723	553,295	.....	9,844	4,406	842	96,952	7,532	16,512	60	446
	City corporation	519,953	286,946	.....	9,844	4,406	842	96,952	7,532	1,677	60	446
	School district	287,770	266,349	.....	.....	.....	.....	.....	.....	14,835	.....	.....

[1] For explanation of difference in amounts reported in this column and total payments for outlays reported in Table 18, see text discussion for Table 18, page 96.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1917—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 REVENUE RECEIPTS OVER—		
						For expenses and interest.								
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.	Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.														
$10,177	$11,500	$2,358	$31,110	$4,892	$968,921	$595,745	$509,803	$1,445	$84,497	$373,176	$284	.....	$372,892	158
9,814	1,000	400	7,574	3,292	680,086	449,394	430,878	2,706	15,810	230,692	.....	$47,168	277,860	159
5,522	1,000	400	1,016	3,292	425,435	233,353	245,737	2,706	14,910	162,082	.....	.....	.....	
4,292	.....	.....	6,558	.....	254,651	186,041	185,141	.....	900	68,610	.....	.....	.....	
3,793	.....	.....	12,435	260,766	977,534	751,700	435,909	194,068	121,723	225,834	7,858	.....	217,976	160
645	.....	.....	10,738	260,766	706,246	537,170	246,164	194,068	96,938	169,076	.....	.....	.....	
3,148	.....	.....	1,697	.....	271,288	214,530	189,745	.....	24,785	56,758	.....	.....	.....	
9,269	1,422	207	1,132	137,779	649,079	564,563	361,270	65,851	137,442	84,516	.....	77,427	161,943	161
16,408	2,034	177	13,081	92,789	906,273	527,755	434,340	36,887	56,528	378,518	.....	33,550	412,068	162
4,190	2,034	177	9,493	92,789	607,573	285,338	204,392	36,887	44,059	322,235	.....	.....	.....	
12,218	.....	.....	3,588	.....	298,700	242,417	229,948	.....	12,469	56,283	.....	.....	.....	
6,113	.....	195	3,202	83,629	763,933	617,173	479,049	61,475	76,649	146,760	.....	81,159	227,919	163
5,201	.....	.....	2,523	83,629	537,989	441,229	311,510	61,475	68,244	146,760	.....	.....	.....	
912	.....	195	679	.....	175,944	175,944	167,539	.....	8,405	.....	.....	.....	.....	
7,566	6,141	69,992	5,081	4,042	486,315	392,803	282,737	6,159	103,907	93,512	58,110	.....	35,402	164
43,357	5,872	180	22,732	122,959	830,883	795,710	620,214	35,195	140,301	35,173	.....	174,593	209,766	165
19,734	4,505	.....	900	129	827,652	624,193	577,195	.....	46,998	203,459	.....	42,546	246,005	166
18,728	4,505	.....	900	129	518,775	336,172	302,689	.....	33,483	182,603	.....	.....	.....	
1,006	.....	.....	.....	.....	308,877	288,021	274,506	.....	13,515	20,856	.....	.....	.....	
21,475	7,394	.....	4,177	136,529	992,661	809,612	665,025	20,707	123,880	183,049	.....	95,692	278,741	167
47,433	4,948	.....	3,609	232,063	1,121,221	779,040	501,750	110,493	166,797	342,181	197,412	.....	144,769	168
26,249	6,583	720	19,956	172,807	1,273,110	957,498	744,475	55,863	157,160	315,612	285,888	.....	29,724	169
10,046	.....	.....	12,043	199,888	1,139,849	826,806	595,421	116,459	114,926	313,043	123,695	.....	189,348	170
10,103	2,000	101	6,062	100,110	1,054,469	641,752	511,106	89,061	41,585	412,717	170,425	.....	242,292	171
5,203	2,000	101	5,897	100,110	749,524	386,944	258,345	89,061	39,538	362,580	.....	.....	.....	
4,900	.....	.....	165	.....	304,945	254,808	252,761	.....	2,047	50,137	.....	.....	.....	
22,555	3,242	.....	10,538	3,624	1,385,507	995,964	836,587	1,662	157,715	389,543	83,794	.....	305,749	172
19,286	.....	.....	11,519	121,535	729,170	655,840	548,158	57,391	50,291	73,330	.....	137,183	210,513	173
15,357	5,955	.....	6,299	132,003	960,357	713,001	589,594	62,402	61,005	247,356	.....	45,801	293,157	174
11,990	5,955	.....	4,288	132,003	596,773	360,922	255,782	62,402	42,738	235,851	.....	.....	.....	
3,367	.....	.....	2,011	.....	363,584	352,079	333,812	.....	18,267	11,505	.....	.....	.....	
7,700	.....	6	14,893	153,146	1,229,175	973,146	749,815	55,591	167,740	256,029	.....	93,632	349,661	175
15,942	3,194	.....	9,451	.....	1,347,228	1,076,139	882,391	.....	193,748	271,089	138,462	.....	132,627	176
10,453	3,194	.....	5,872	.....	809,663	643,020	492,135	.....	150,885	166,643	.....	.....	.....	
5,489	.....	.....	3,579	.....	537,565	433,119	390,256	.....	42,863	104,446	.....	.....	.....	
4,257	200	.....	7,428	119,647	529,688	453,233	368,371	27,593	57,269	76,455	.....	148,010	224,465	177
3,572	200	.....	6,281	119,647	394,524	319,071	240,764	27,593	50,714	75,453	.....	.....	.....	
685	.....	.....	1,147	.....	135,164	134,162	127,607	.....	6,555	1,002	.....	.....	.....	
10,158	576	65	11,525	116,994	840,602	575,356	399,053	56,479	119,824	265,246	11,544	.....	253,702	178
6,540	576	65	10,112	116,994	549,166	389,600	238,497	56,479	94,624	159,566	.....	.....	.....	
3,618	.....	.....	1,413	.....	291,436	185,756	160,556	.....	25,200	105,680	.....	.....	.....	
14,075	4,332	629	23,278	91,216	1,250,496	467,033	421,690	22,498	22,845	783,463	532,399	.....	251,064	179
10,682	4,332	629	21,754	91,216	1,005,624	275,055	239,702	22,498	12,855	730,569	.....	.....	.....	
3,393	.....	.....	1,524	.....	244,872	191,978	181,988	.....	9,990	52,894	.....	.....	.....	
44,534	4,642	.....	3,481	244,263	992,401	731,221	541,896	98,070	91,255	261,180	.....	64,026	325,206	180
41,140	4,642	.....	1,973	244,263	731,291	484,301	315,964	98,070	70,267	246,990	.....	.....	.....	
1,835	.....	.....	1,508	.....	242,499	228,309	207,321	.....	20,988	14,190	.....	.....	.....	
1,509	.....	.....	.....	.....	18,611	18,611	18,611	.....	.....	.....	.....	.....	.....	
45,302	13,517	60	47,313	260,334	934,732	839,715	547,801	181,151	110,763	95,017	.....	109,480	204,497	181
9,332	1,000	8,191	9,440	98,457	696,732	527,824	437,516	30,715	59,593	168,908	53,407	.....	115,501	182
15,719	.....	10	7,876	94,229	805,774	536,708	382,250	77,289	77,169	269,066	.....	1,949	271,015	183
13,119	.....	10	3,890	94,229	445,401	308,981	174,394	77,289	57,298	136,420	.....	.....	.....	
2,600	.....	.....	3,986	.....	360,373	227,727	207,856	.....	19,871	132,646	.....	.....	.....	

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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. General property. (Table 7)	Special property. (Table 7)	Poll. (Table 7)	Business. (Table 7)	Non-business license. (Table 7)	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)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.											
184	Fresno, Cal	$1,017,706	$504,559	.....	.....	$97,818	$2,401	$155,958	$5,345	$219,387	.....	$1,007
	City corporation	610,403	322,282	.....	.....	96,942	2,401	155,958	5,345	.....	.....	1,007
	School district	407,303	182,277	.....	.....	876	.....	.....	.....	219,387	.....	.....
185	Everett, Wash	819,099	371,981	.....	.....	3,678	1,042	234,689	5,901	126,152	$100	628
	City corporation	522,114	204,592	.....	.....	3,678	1,042	234,689	5,901	.....	.....	628
	School district	296,985	167,389	.....	.....	.....	.....	.....	.....	126,152	100	.....
186	Lima, Ohio	601,682	328,015	$2,196	.....	36,740	1,084	65,049	3,308	16,604	.....	.....
	City corporation	407,704	160,090	2,196	.....	36,740	1,084	65,049	3,308	.....	.....	.....
	School district	193,978	167,925	.....	.....	.....	.....	.....	.....	16,604	.....	.....
187	Jackson, Mich	869,794	526,830	.....	.....	31,970	953	61,679	6,619	65,635	1,890	.....
	City corporation	610,548	342,188	.....	.....	31,970	953	61,679	6,619	.....	1,860	.....
	School district	259,246	184,692	.....	.....	.....	.....	.....	.....	65,635	30	.....
188	Stockton, Cal	1,192,507	672,545	.....	.....	61,827	1,504	283,620	7,092	121,578	60	1,678
	City corporation	843,549	434,579	.....	.....	61,827	1,504	283,620	7,092	11,100	60	1,678
	School district	348,958	237,966	.....	.....	.....	.....	.....	.....	110,478	.....	.....
189	Shreveport, La	648,876	417,979	.....	$4,004	44,918	4,995	39,168	18,490	27,764	317	821
	City corporation	527,979	332,834	.....	.....	44,918	4,995	39,168	15,904	.....	317	821
	School district	120,897	85,145	.....	4,004	.....	.....	.....	2,586	27,764	.....	.....
190	Austin, Tex	903,926	459,086	.....	.....	10,895	744	100	7,404	53,897	30	.....
	City corporation	738,634	360,344	.....	.....	10,895	744	100	7,404	.....	30	.....
	School district	165,292	98,742	.....	.....	.....	.....	.....	.....	53,897	.....	.....
191	Columbia, S. C	623,132	315,756	.....	6,100	60,822	2,806	11,317	16,501	24,374	.....	.....
	City corporation	524,907	268,935	.....	1,852	60,822	2,717	11,317	16,501	.....	.....	.....
	School district	98,225	46,821	.....	4,248	.....	89	.....	.....	24,374	.....	.....
192	Boise, Idaho	584,476	349,329	.....	.....	5,065	2,379	138,163	4,862	61,400	300	.....
	City corporation	370,831	204,934	.....	.....	5,065	2,379	138,163	4,862	.....	300	.....
	School district	213,595	144,395	.....	.....	.....	.....	.....	.....	61,400	.....	.....
193	Aurora, Ill	770,573	438,476	.....	.....	72,283	624	113,980	5,248	15,053	333	635
	City corporation	540,252	231,359	.....	.....	72,283	624	113,980	5,248	.....	333	635
	School district	230,321	207,117	.....	.....	.....	.....	.....	.....	15,053	.....	.....
194	Williamsport, Pa	471,205	346,933	.....	16,966	32,154	726	16,029	2,217	26,013	.....	1,878
	City corporation	271,332	190,576	.....	8,916	32,154	726	16,029	2,217	1,562	.....	.....
	School district	199,873	156,357	.....	8,050	.....	.....	.....	.....	24,451	.....	1,878
195	Waco, Tex	876,740	620,306	.....	.....	14,468	2,495	6,257	7,162	52,958	50	.....
196	Joplin, Mo	762,930	347,042	.....	.....	101,720	11,634	156,450	22,342	28,039	1,160	835
	City corporation	535,016	162,879	.....	.....	101,720	11,634	156,450	22,342	.....	1,160	835
	School district	227,914	184,163	.....	.....	.....	.....	.....	.....	28,039	.....	.....
197	Orange, N. J	738,043	391,626	3,055	1,550	39,057	4,161	18,229	3,036	129,375	234	830
198	Lynchburg, Va	822,058	484,725	.....	2,014	138,937	5,180	6,481	8,707	15,847	.....	.....
199	Bellingham, Wash	739,012	284,522	.....	.....	5,391	370	247,505	4,498	115,256	75	460
	City corporation	479,662	141,620	.....	.....	5,391	370	247,505	4,498	.....	75	460
	School district	259,350	142,902	.....	.....	.....	.....	.....	.....	115,256	.....	.....
200	Colorado Springs, Colo	782,484	440,699	.....	.....	17,379	2,731	17,357	4,514	96,579	2,000	637
	City corporation	487,912	247,653	.....	.....	17,379	2,731	17,357	4,514	.....	2,000	637
	School district	294,572	193,046	.....	.....	.....	.....	.....	.....	96,579	.....	.....
201	Brookline, Mass	1,896,369	1,550,387	129,710	15,070	1,028	464	23,004	416	2,281	1,000	.....
202	Danville, Ill	650,162	425,012	.....	.....	66,448	1,778	117,646	7,357	25,810	.....	.....
	City corporation	404,874	211,391	.....	.....	66,448	1,778	117,646	7,357	.....	.....	.....
	School district	245,288	213,621	.....	.....	.....	.....	.....	.....	25,810	.....	.....
203	Kenosha, Wis	946,372	439,443	14,107	.....	155,142	2,349	72,711	9,235	33,637	104,425	464
204	Newport, Ky	452,958	280,802	.....	.....	28,622	3,684	15,500	1,105	33,808	.....	.....
205	La Crosse, Wis	648,175	414,760	4,058	.....	71,355	3,185	26,170	2,886	32,435	147	920

[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.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1917—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 REVENUE RECEIPTS OVER—		
						For expenses and interest.								
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.	Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.														
$20,861	$5,592	$865	.....	$3,913	$1,102,567	$693,668	$640,649	$3,165	$49,854	$408,899	$84,861	.....	$324,038	184
16,098	5,592	865	.....	3,913	708,893	370,159	343,100	3,165	23,894	338,734	.....	.....	.....	
4,763	.....	.....	.....	.....	393,674	323,509	297,549	.....	25,960	70,165	.....	.....	.....	
6,431	.....	2	$4,020	64,475	1,851,527	572,231	387,346	32,835	152,050	1,279,296	1,032,428	.....	246,868	185
3,087	.....	2	4,020	64,475	1,549,526	329,255	168,530	32,835	127,890	1,220,271	.....	.....	.....	
3,344	.....	.....	.....	.....	302,001	242,976	218,816	.....	24,160	59,025	.....	.....	.....	
11,673	10,000	.....	19,259	107,754	840,463	434,948	326,614	39,652	68,682	405,515	238,781	.....	166,734	186
5,204	10,000	.....	16,279	107,754	674,684	271,804	173,680	39,652	58,472	402,880	.....	.....	.....	
6,469	.....	.....	2,980	.....	165,779	163,144	152,934	.....	10,210	2,635	.....	.....	.....	
43,763	.....	1,407	26,442	102,556	1,040,140	638,162	555,433	44,060	38,669	401,978	170,346	.....	231,632	187
39,723	.....	1,133	21,867	102,556	802,531	443,637	366,081	44,060	33,496	358,894	.....	.....	.....	
4,040	.....	274	4,575	.....	237,609	194,525	189,352	.....	5,173	43,084	.....	.....	.....	
8,937	4,565	120	10,158	18,823	1,447,170	792,571	703,458	16,006	73,107	654,599	254,663	.....	399,936	188
8,488	4,565	120	10,093	18,823	988,582	463,424	410,381	16,006	37,037	525,158	.....	.....	.....	
449	.....	.....	65	.....	458,588	329,147	293,077	.....	36,070	129,441	.....	.....	.....	
27,289	.....	2,787	25,681	34,663	1,543,710	515,066	410,064	5,132	99,870	1,028,644	894,834	.....	133,810	189
26,837	.....	2,787	24,735	34,663	1,435,120	406,476	307,000	5,132	94,344	1,028,644	.....	.....	.....	
452	.....	.....	946	.....	108,590	108,590	103,064	.....	5,526	.....	.....	.....	.....	
39,312	38	2,600	22,653	307,167	1,241,836	679,492	402,606	134,952	141,934	562,344	337,910	.....	224,434	190
35,242	38	.....	16,670	307,167	922,333	526,313	252,186	134,952	139,175	396,020	.....	.....	.....	
4,070	.....	2,600	5,983	.....	319,503	153,179	150,420	.....	2,759	166,324	.....	.....	.....	
7,560	.....	224	22,619	155,053	881,688	605,667	420,993	51,005	133,669	276,021	258,556	.....	17,465	191
6,782	.....	224	15,447	140,310	625,716	506,252	337,403	51,005	117,844	119,464	.....	.....	.....	
778	.....	.....	7,172	14,743	255,972	99,415	83,590	.....	15,825	156,557	.....	.....	.....	
11,873	1,449	1	3,717	5,938	662,023	470,245	394,898	6,648	68,699	191,778	77,547	.....	114,231	192
5,235	1,449	1	2,555	5,938	442,183	261,688	207,006	6,648	48,034	180,495	.....	.....	.....	
6,638	.....	.....	1,162	.....	219,840	208,557	187,892	.....	20,665	11,283	.....	.....	.....	
16,851	8,120	.....	1,927	97,043	712,627	532,945	399,938	73,889	59,118	179,682	.....	$57,946	237,628	193
9,038	8,120	.....	1,589	97,043	426,639	334,724	216,116	73,889	44,719	91,915	.....	.....	.....	
7,813	.....	.....	338	.....	285,988	198,221	183,522	.....	14,399	87,767	.....	.....	.....	
10,902	.....	.....	5,195	12,192	433,951	391,533	368,422	700	22,411	42,418	.....	37,254	79,672	194
3,974	.....	.....	2,986	12,192	236,230	207,694	195,136	700	11,858	28,536	.....	.....	.....	
6,928	.....	.....	2,209	.....	197,721	183,839	173,286	.....	10,553	13,882	.....	.....	.....	
10,900	467	301	25,212	136,164	808,972	733,147	515,103	77,850	140,194	75,825	.....	67,768	143,593	195
25,769	.....	1,678	25,528	40,733	862,128	509,441	434,277	43,833	31,331	352,687	99,198	.....	253,489	196
24,693	.....	1,678	10,892	40,733	524,924	326,101	273,763	43,833	8,505	198,823	.....	.....	.....	
1,076	.....	.....	14,636	.....	337,204	183,340	160,514	.....	22,826	153,864	.....	.....	.....	
12,838	16,209	.....	16,660	101,183	641,752	623,725	479,007	37,948	106,770	18,027	.....	96,291	114,318	197
15,900	17,678	1,944	23,583	101,062	799,967	614,386	463,805	23,209	127,372	185,581	.....	22,091	207,672	198
3,360	2,122	.....	2,448	73,005	758,807	422,369	310,014	23,537	88,818	336,438	19,795	.....	316,643	199
2,168	2,122	.....	2,448	73,005	457,004	212,204	112,457	23,537	76,210	244,800	.....	.....	.....	
1,192	.....	.....	.....	.....	301,803	210,165	197,557	.....	12,608	91,638	.....	.....	.....	
20,379	6,236	.....	312	173,661	662,830	610,757	477,037	44,653	89,067	52,073	.....	119,654	171,727	200
15,432	6,236	.....	312	173,661	406,503	356,210	243,087	44,653	68,470	50,293	.....	.....	.....	
4,947	.....	.....	.....	.....	256,327	254,547	233,950	.....	20,597	1,780	.....	.....	.....	
35,813	6,274	1,011	5,469	124,442	1,811,980	1,487,606	1,259,826	50,394	177,386	324,374	.....	84,389	408,763	201
6,111	.....	.....	.....	.....	576,402	432,857	389,327	.....	43,530	143,545	.....	73,760	217,305	202
254	.....	.....	.....	.....	386,652	251,515	218,133	.....	33,382	135,137	.....	.....	.....	
5,857	.....	.....	.....	.....	189,750	181,342	171,194	.....	10,148	8,408	.....	.....	.....	
9,048	.....	497	11,442	93,872	1,142,500	472,239	402,287	36,176	33,776	670,261	196,128	.....	474,133	203
8,821	.....	.....	1,690	78,926	415,197	365,578	280,912	37,935	46,731	49,619	.....	37,761	87,380	204
7,479	1,187	.....	26,729	56,864	530,951	468,341	389,829	25,445	53,067	62,610	.....	117,224	179,834	205

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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)	(Table 7)	(Table 7)	(Table 8)	(Table 8)	(Table 8)
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.											
206	Council Bluffs, Iowa	$868,981	$463,766	.....	$3,772	$4,578	$1,280	$124,903	$4,769	$7,147	$100,000	$488
	City corporation	620,368	227,212	.....	3,772	4,578	1,280	124,903	4,769	.....	100,000	488
	School district	248,613	236,554	.....	.....	.....	.....	.....	.....	7,147	.....	.....
207	Tulsa, Okla	1,454,206	662,133	.....	.....	32,129	32,084	420,687	52,504	56,046	.....	.....
	City corporation	1,086,607	360,939	.....	.....	32,129	32,084	420,687	52,504	.....	.....	.....
	School district	367,599	301,194	.....	.....	.....	.....	.....	.....	56,046	.....	.....
208	Winston-Salem, N. C	503,770	259,277	.....	8,539	10,546	2,715	32,960	14,934	43,000	.....	.....
209	Ogden, Utah	821,071	396,695	.....	3,600	59,836	3,152	118,446	15,709	98,750	.....	.....
	City corporation	557,871	235,510	.....	3,600	59,836	3,152	118,446	15,709	.....	.....	.....
	School district	263,200	161,185	.....	.....	.....	.....	.....	.....	98,750	.....	.....
210	Norristown, Pa	284,423	222,974	.....	13,968	5,221	1,666	205	1,413	20,084	724	1,318
	City corporation	128,066	104,535	.....	7,011	5,221	1,666	205	1,413	608	180	.....
	School district	156,357	118,439	.....	6,957	.....	.....	.....	.....	19,476	544	1,318
211	Stamford, Conn	906,480	766,116	$6,852	.....	38,424	2,170	24,207	10,432	15,567	512	523
	City corporation	504,647	437,447	.....	.....	8,078	740	24,207	10,301	.....	512	523
	Town	401,833	328,669	6,852	.....	30,346	1,430	.....	131	15,567	.....	.....
212	Zanesville, Ohio	583,337	346,224	742	.....	33,247	1,142	54,497	3,027	11,575	658	.....
	City corporation	421,810	203,493	742	.....	33,247	1,142	54,497	3,027	.....	658	.....
	School district	161,527	142,731	.....	.....	.....	.....	.....	.....	11,575	.....	.....
213	Madison, Wis	1,139,447	665,384	19,079	.....	88,569	5,132	166,024	2,901	56,948	27	594
214	Waltham, Mass	832,643	584,387	42,026	14,794	1,443	348	17,790	1,172	1,980	.....	.....
215	Easton, Pa	395,448	292,777	.....	19,845	27,617	1,475	2,295	2,960	26,502	.....	.....
	City corporation	212,548	147,303	.....	10,500	27,617	1,475	2,295	2,950	995	.....	.....
	School district	182,900	145,474	.....	9,345	.....	.....	.....	10	25,507	.....	.....
216	Charleston, W. Va	858,359	449,899	.....	5,044	8,577	10,349	333,237	12,737	10,796	.....	.....
	City corporation	603,486	214,743	.....	5,044	8,577	10,349	333,237	12,737	.....	.....	.....
	School district	254,873	235,156	.....	.....	.....	.....	.....	.....	10,796	.....	.....
217	Poughkeepsie, N. Y	758,786	491,227	20,851	.....	27,776	670	50,581	2,109	15,789	1,324	649
218	Newport, R. I	851,367	715,707	25	526	28,870	2,325	.....	573	7,225	8,991	1,396
219	Wilmington, N. C	524,821	342,615	.....	8,966	35,253	2,503	2,593	337	44,074	.....	.....
	City corporation	444,385	308,060	.....	7,228	35,253	2,503	2,593	337	.....	.....	.....
	School district	80,436	34,555	.....	1,738	.....	.....	.....	.....	44,074	.....	.....

[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.

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COST PAYMENTS, BY DIVISIONS OF CITY GOVERNMENT: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 51.]

REVENUE RECEIPTS—continued.					GOVERNMENTAL COST PAYMENTS.									
						For expenses and interest.						EXCESS OF REVENUE RECEIPTS OVER—		
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.	Total.	Expenses of general departments. (Table 12)	Expenses of public service enterprises. (Table 15)	Interest. (Table 17)	For outlays.[1] (Table 18)	Excess of governmental cost payments over revenue receipts.	Governmental cost payments.	Payments for expenses and interest.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.														
$8,205	$14,200	.....	$3,795	$132,078	$668,321	$462,661	$355,604	$57,710	$49,347	$205,660	.....	$200,660	$406,320	206
4,124	14,200	.....	2,964	132,078	457,718	259,692	161,251	57,710	40,731	198,026	.....	.....	.....	
4,081	.....	.....	831	.....	210,603	202,969	194,353	.....	8,616	7,634	.....	.....	.....	
27,603	2,677	$1,203	23,913	143,227	1,695,114	767,980	493,581	87,425	186,974	927,134	$240,908	.....	686,226	207
27,435	2,677	1,203	13,722	143,227	1,241,922	512,160	292,768	87,425	131,967	729,762	.....	.....	.....	
168	.....	.....	10,191	.....	453,192	255,820	200,813	.....	55,007	197,372	.....	.....	.....	
31,496	3,251	.....	2,886	94,166	625,468	437,297	283,179	58,048	96,070	188,171	121,698	.....	66,473	208
8,129	1,754	49	2,059	112,892	665,836	540,378	438,763	27,313	74,302	125,458	.....	155,235	280,693	209
6,116	1,754	49	807	112,892	457,679	333,123	241,542	27,313	64,268	124,556	.....	.....	.....	
2,013	.....	.....	1,252	.....	208,157	207,255	197,221	.....	10,034	902	.....	.....	.....	
8,855	1,436	162	4,987	1,410	239,453	226,706	189,069	792	36,245	12,747	.....	44,970	57,717	210
3,590	1,436	162	629	1,410	100,792	90,405	69,536	792	20,077	10,387	.....	.....	.....	
5,265	.....	.....	4,358	.....	138,661	136,301	120,133	.....	16,168	2,360	.....	.....	.....	
22,524	.....	434	18,719	.....	961,881	724,934	626,869	.....	98,065	236,947	55,401	.....	181,546	211
10,469	.....	300	12,070	.....	511,477	363,097	320,639	.....	42,458	148,380	.....	.....	.....	
12,055	.....	134	6,649	.....	450,404	361,837	306,230	.....	55,607	88,567	.....	.....	.....	
8,089	.....	154	10,960	113,022	574,318	426,161	303,056	61,861	61,244	148,157	.....	9,019	157,176	212
1,768	.....	154	10,060	113,022	416,229	288,331	180,078	61,861	46,392	127,898	.....	.....	.....	
6,321	.....	.....	900	.....	158,089	137,830	122,978	.....	14,852	20,259	.....	.....	.....	
22,495	10,156	.....	10,561	91,577	1,378,591	718,879	569,003	60,276	89,600	659,712	239,144	.....	420,568	213
28,031	3,126	.....	22,382	115,164	716,893	653,905	542,183	49,380	62,342	62,988	.....	115,750	178,738	214
14,060	450	371	3,354	3,742	416,427	359,853	324,830	10	35,013	56,574	20,979	.....	35,595	215
12,212	450	371	2,638	3,742	226,120	184,933	162,929	10	21,994	41,187	.....	.....	.....	
1,848	.....	.....	716	.....	190,307	174,920	161,901	.....	13,019	15,387	.....	.....	.....	
10,321	1,063	750	11,304	4,282	775,888	425,507	346,967	4,118	74,422	350,381	.....	82,471	432,852	216
5,023	1,063	750	7,681	4,282	512,841	223,769	171,341	4,118	48,310	289,072	.....	.....	.....	
5,298	.....	.....	3,623	.....	263,047	201,738	175,626	.....	26,112	61,309	.....	.....	.....	
36,231	880	.....	9,650	101,049	728,182	643,090	494,314	52,758	96,018	85,092	.....	30,604	115,696	217
17,339	9,465	8,409	50,089	427	846,631	688,039	627,278	1,789	58,972	158,592	.....	4,736	163,328	218
18,771	.....	175	8,493	61,041	530,615	452,051	293,791	52,422	105,838	78,564	5,794	.....	72,770	219
18,771	.....	175	8,424	61,041	451,259	372,695	222,205	52,422	98,068	78,564	.....	.....	.....	
.....	.....	.....	69	.....	79,356	79,356	71,586	.....	7,770	.....	.....	.....	.....	

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1917.

[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— All revenues.	Taxes. Property.	Taxes. Poll.	Taxes. Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments	Highway privileges, rents, and interest.	Earnings of public service enterprises	Per capita governmental cost payments for— All governmental costs.	Expenses and interest. All expenses and interest.	Expenses and interest. Expenses of general departments	Expenses and interest. Expenses of public service enterprises.	Expenses and interest. Interest.	Outlays.	Per capita excess of governmental cost payments over revenue receipts.	Per capita excess of revenue receipts over— Governmental cost payments.	Per capita excess of revenue receipts over— Payments for expenses and interest.
	Grand total	$32.04	$20.48	$0.06	$1.78	$2.50	$0.15	$1.32	$0.80	$1.76	$3.19	$33.31	$24.70	$19.07	$1.40	$4.22	$8.61	$1.28	.....	$7.34
	Group I	38.24	25.30	0.02	2.14	2.43	0.15	0.79	0.95	2.84	3.63	39.43	29.96	22.83	1.44	5.69	9.48	1.20	.....	8.28
	Group II	36.72	21.72	0.03	2.42	3.26	0.14	3.06	1.11	1.51	3.47	38.12	27.77	21.93	1.69	4.15	10.36	1.40	.....	8.95
	Group III	25.89	16.54	0.11	1.22	2.53	0.14	1.24	0.60	0.98	2.52	26.81	19.75	15.48	1.17	3.10	7.06	0.92	.....	6.14
	Group IV	23.20	14.13	0.10	1.32	2.05	0.14	1.46	0.49	0.61	2.90	25.08	17.78	13.68	1.45	2.65	7.30	1.88	.....	5.42
	Group V	24.01	14.87	0.12	1.22	2.38	0.18	1.33	0.58	0.58	2.75	25.43	17.76	13.96	1.31	2.49	7.67	1.42	.....	6.25
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.																			
1	New York, N. Y.	$42.17	$30.13	.....	$1.39	$2.64	$0.17	$0.56	$0.30	$3.20	$3.77	$41.53	$35.11	$24.69	$1.12	$9.31	$6.42	.....	$0.64	$7.06
2	Chicago, Ill.	35.20	19.68	.....	3.93	3.70	0.20	0.80	1.16	2.52	3.20	37.10	24.48	21.53	1.37	1.58	12.63	$1.90	.....	10.73
3	Philadelphia, Pa.	27.30	16.29	$0.04	1.33	0.41	0.04	0.86	1.00	4.26	3.06	34.71	24.17	19.72	1.41	3.05	10.55	7.42	.....	3.13
4	St. Louis, Mo.	31.36	19.35	.....	5.23	3.52	0.06	0.54	0.90	1.38	3.38	31.91	23.01	20.00	1.77	1.24	8.90	.....	2.44	11.34
5	Boston, Mass.	50.70	37.83	0.19	1.66	0.48	0.10	0.26	1.46	4.26	4.46	44.88	40.33	30.29	1.81	8.23	4.55	.....	5.81	10.37
6	Cleveland, Ohio	33.18	20.50	.....	1.55	2.79	0.14	0.65	2.24	1.24	4.08	36.84	24.69	18.48	1.59	4.62	12.15	3.66	.....	8.49
7	Detroit, Mich.	39.06	25.00	.....	1.23	3.48	0.20	2.25	3.02	0.73	3.16	44.06	23.00	19.96	1.09	1.95	21.06	5.00	.....	16.06
8	Baltimore, Md.	30.84	18.80	.....	2.07	0.59	0.02	1.09	1.30	3.29	3.67	30.03	24.64	17.27	1.33	6.05	5.39	.....	0.81	6.20
9	Pittsburgh, Pa.	40.82	30.00	.....	1.47	0.42	0.27	1.19	1.20	2.06	4.21	40.32	30.81	24.41	1.58	4.83	9.51	.....	0.50	10.01
10	Los Angeles, Cal.	45.06	28.90	.....	2.95	4.56	0.23	1.86	1.26	0.72	4.58	54.30	34.90	26.20	4.45	4.25	19.40	9.24	.....	10.16
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.																			
11	Buffalo, N. Y.	$40.31	$28.55	.....	$1.63	$2.63	$0.16	$1.21	$1.79	$1.40	$2.95	$37.66	$30.30	$25.20	$1.56	$3.54	$7.36	.....	$2.64	$10.00
12	San Francisco, Cal.	43.05	27.15	.....	3.38	5.47	0.01	1.88	0.93	0.84	3.31	46.72	31.59	21.48	2.22	4.88	15.13	$3.67	.....	11.46
13	Milwaukee, Wis.	32.11	20.70	.....	3.52	2.43	0.16	1.80	0.88	0.31	2.30	33.90	22.47	20.09	0.90	1.49	11.42	1.79	.....	9.64
14	Cincinnati, Ohio	36.21	21.50	.....	1.93	1.30	0.11	0.69	1.34	6.06	3.32	41.03	32.14	23.22	1.41	7.50	8.89	4.81	.....	4.07
15	Newark, N. J.	38.12	21.93	$0.15	2.17	2.38	0.08	4.12	1.12	2.17	3.94	40.57	30.91	23.95	1.26	5.70	9.66	2.45	.....	7.21
16	New Orleans, La.	23.32	14.58	0.14	2.62	0.22	0.10	0.67	0.88	0.93	3.18	23.99	21.13	13.97	2.24	4.92	7.86	5.67	.....	2.19
17	Washington, D. C.	43.64	17.66	.....	4.39	0.77	0.38	17.47	0.93	0.15	1.90	36.30	27.77	26.77	0.39	0.61	8.54	.....	7.34	15.88
18	Minneapolis, Minn.	30.69	19.98	.....	1.44	4.21	0.14	1.13	0.90	1.03	1.83	35.93	24.52	20.31	0.96	3.25	11.41	5.23	.....	6.18
19	Seattle, Wash.	44.28	25.11	.....	0.35	7.90	0.23	1.52	1.23	0.53	7.37	47.30	31.03	20.03	4.66	6.37	16.24	3.02	.....	13.22
20	Jersey City, N. J.	28.97	16.19	0.01	1.81	0.37	0.07	3.30	0.72	1.81	4.57	27.44	25.16	19.21	0.79	5.16	2.28	.....	1.53	3.82
21	Kansas City, Mo.	41.28	21.64	.....	3.03	9.08	0.11	0.69	1.30	1.03	4.35	40.72	26.25	21.81	2.47	1.98	14.47	.....	0.56	15.03
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.																			
22	Portland, Oreg.	$30.87	$15.69	.....	$0.40	$7.55	$0.11	$2.28	$0.23	$1.57	$3.03	$27.97	$21.21	$13.96	$1.55	$5.70	$6.75	.....	$2.90	$9.66
23	Indianapolis, Ind.	26.22	15.82	$0.06	1.47	6.10	0.04	1.46	0.40	0.69	0.18	27.46	16.70	15.61	0.06	1.03	10.77	$1.21	.....	9.53
24	Denver, Colo.	27.63	19.59	.....	0.51	4.69	0.12	0.42	1.06	1.06	0.18	22.38	20.21	18.27	0.15	1.79	2.17	.....	5.25	7.42
25	Rochester, N. Y.	31.52	20.43	.....	0.99	4.40	0.04	0.64	0.32	1.72	2.98	34.99	24.95	20.07	1.49	3.39	10.04	3.47	.....	6.57
26	Providence, R. I.	27.57	18.49	0.13	1.30	0.34	0.03	0.24	0.78	2.82	3.45	28.96	21.94	17.30	1.26	3.38	7.02	1.39	.....	5.53
27	St. Paul, Minn.	26.23	16.10	.....	2.50	3.25	0.08	1.09	0.46	0.75	2.00	28.70	19.73	15.47	1.39	2.87	8.96	2.47	.....	6.50
28	Louisville, Ky.	25.85	16.73	.....	2.22	1.41	0.04	1.45	0.41	0.51	3.07	24.53	18.24	14.96	0.85	2.43	6.29	.....	1.32	7.60
29	Columbus, Ohio	24.62	13.45	.....	0.68	3.62	0.03	0.48	0.90	1.70	3.76	27.76	20.29	13.49	2.42	4.38	7.48	3.15	.....	4.33
30	Oakland, Cal.	29.13	17.50	.....	1.77	3.51	0.20	5.07	0.38	0.26	0.43	27.24	21.09	18.31	0.58	2.20	6.16	.....	1.89	8.04
31	Toledo, Ohio	22.77	14.08	.....	1.13	2.79	0.04	0.35	0.54	1.17	2.67	29.23	18.77	13.92	1.43	3.41	10.47	6.46	.....	4.00
32	Atlanta, Ga.	20.24	12.68	0.09	1.44	1.76	0.37	0.57	0.37	0.22	2.73	19.79	16.44	14.05	1.30	1.08	3.35	.....	0.46	3.81
33	Birmingham, Ala.	12.38	5.08	0.15	2.37	1.43	0.35	1.61	0.89	0.23	0.28	11.72	10.40	7.56	0.18	2.66	1.32	.....	0.66	1.98
34	Omaha, Nebr.	34.48	19.13	.....	2.18	4.25	0.25	0.68	0.56	2.12	5.30	31.45	24.95	17.27	1.95	5.73	6.50	.....	3.03	9.53
35	Worcester, Mass.	33.19	22.69	0.62	1.32	1.30	0.04	0.29	1.66	1.81	3.47	31.76	25.33	21.08	0.77	3.48	6.44	.....	1.43	7.87
36	Richmond, Va.	27.46	16.31	0.15	1.37	0.72	0.24	0.62	0.11	1.95	5.99	32.32	22.34	14.62	3.14	4.58	9.97	4.85	.....	5.12
37	Syracuse, N. Y.	27.94	19.11	.....	1.22	3.56	0.05	0.51	0.31	0.51	2.67	29.52	21.76	17.44	1.03	3.29	7.75	1.58	.....	6.18
38	Spokane, Wash.	24.83	11.26	.....	0.16	5.97	0.19	3.15	1.01	0.34	2.75	20.03	17.58	12.71	0.93	3.93	2.44	.....	4.81	7.25
39	New Haven, Conn.	22.10	18.02	0.28	1.43	0.18	0.32	0.71	0.84	0.28	0.02	21.39	18.38	17.15	0.01	1.23	3.00	.....	0.71	3.71
40	Memphis, Tenn.	21.84	13.45	.....	0.72	1.56	0.14	1.96	0.71	0.32	2.98	22.44	20.09	14.18	1.57	4.34	2.36	0.61	.....	1.75
41	Scranton, Pa.	14.57	10.08	0.17	1.79	0.91	0.11	0.78	0.28	0.46	(1)	14.26	12.50	11.32	.....	1.18	1.76	.....	0.30	2.07
42	Paterson, N. J.	18.64	11.47	0.05	1.77	0.49	0.11	3.00	0.59	1.16	(1)	20.38	15.96	13.61	0.01	2.35	4.41	1.73	.....	2.68
43	Grand Rapids, Mich.	25.03	15.31	.....	0.76	3.16	0.05	1.92	0.97	0.34	2.52	25.20	19.11	15.85	1.67	1.59	6.00	0.18	.....	5.92
44	Fall River, Mass.	24.19	18.24	0.49	1.22	0.20	0.06	0.05	0.61	1.10	2.23	25.67	18.08	14.66	0.85	2.57	7.59	1.48	.....	6.11
45	Dayton, Ohio	22.90	14.22	.....	1.25	2.32	0.14	0.74	0.92	1.10	2.21	28.32	17.84	14.07	0.81	2.97	10.48	5.42	.....	5.06
46	Dallas, Tex.	29.49	18.47	.....	0.61	3.49	0.50	1.56	0.48	0.69	3.69	31.26	20.10	15.80	1.79	2.51	11.16	1.77	.....	9.39
47	San Antonio, Tex.	20.84	17.72	.....	0.77	0.02	0.06	1.46	0.15	0.56	0.11	23.67	16.30	13.13	0.10	3.08	7.37	2.84	.....	4.53
48	Bridgeport, Conn.	25.45	20.43	0.44	1.63	0.88	0.33	0.75	0.34	0.66	(1)	34.23	20.60	18.77	(1)	1.83	13.63	8.79	.....	4.84
49	New Bedford, Mass.	29.10	21.79	0.43	0.90	0.38	0.05	0.15	0.99	1.03	3.38	29.45	21.36	16.32	1.29	3.75	8.10	0.35	.....	7.74
50	Salt Lake City, Utah	31.20	17.29	.....	2.98	7.30	0.11	3.32	0.44	0.19	2.57	34.76	20.87	15.69	1.38	3.80	13.89	0.56	.....	13.33
51	Nashville, Tenn.	22.08	10.75	.....	1.91	1.30	0.33	3.15	0.46	1.13	3.05	23.94	16.94	12.39	1.04	3.51	7.00	1.86	.....	5.14
52	Cambridge, Mass.	33.73	26.01	0.34	0.10	0.45	0.03	0.10	0.95	1.89	3.87	30.09	26.94	20.16	1.81	4.96	3.15	.....	3.65	6.80
53	Lowell, Mass.	22.10	16.40	0.41	1.06	0.35	0.05	0.14	0.61	0.73	2.35	24.13	18.04	14.76	1.40	1.88	6.09	2.03	.....	4.06
54	Tacoma, Wash.	30.12	12.59	.....	0.18	3.57	0.58	3.33	0.40	0.59	8.88	23.54	20.60	12.41	2.97	5.21	2.95	.....	6.58	9.52
55	Houston, Tex.	27.58	20.79	.....	0.57	0.08	0.18	1.79	0.51	1.26	2.39	46.11	22.83	14.01	1.02	7.80	23.28	18.53	.....	4.75
56	Trenton, N. J.	24.03	12.17	0.17	1.36	2.16	0.10	3.06	0.50	1.30	3.21	24.77	19.82	14.17	2.45	3.20	4.95	0.75	.....	4.20
57	Hartford, Conn.	37.75	27.17	0.48	0.89	1.35	0.17	0.72	1.20	1.46	4.32	38.36	28.30	22.28	1.74	4.28	10.06	0.61	.....	9.45
58	Reading, Pa.	13.44	8.61	0.32	0.79	0.21	0.04	0.75	0.09	0.25	2.37	13.41	11.19	9.31	1.09	0.79	2.21	.....	0.03	2.24
59	Youngstown, Ohio	25.25	16.38	.....	1.09	3.68	0.29	0.55	0.36	0.40	2.49	25.73	16.79	12.90	1.12	2.77	8.94	0.47	.....	8.47
60	Fort Worth, Tex.	17.44	11.56	.....	0.43	1.02	0.12	0.92	0.38	0.29	2.72	17.95	12.17	8.20	1.31	2.66	5.78	0.51	.....	5.27
61	Camden, N. J.	20.49	9.97	0.09	1.45	1.18	0.04	2.24	0.36	1.84	3.33	21.48	17.23	13.34	1.03	2.87	4.25	0.99	.....	3.27
62	Albany, N. Y.	31.62	21.96	.....	1.28	3.27	0.03	0.60	0.13	0.65	3.69	36.78	25.14	19.17	2.19	3.78	11.64	5.16	.....	6.48
63	Springfield, Mass.	42.16	31.30	0.57	1.35	0.96	0.08	0.11	1.66	0.97	5.15	40.33	31.66	26.25	1.86	3.55	8.67	.....	1.83	10.50
64	Lynn, Mass.	25.08	17.97	0.53	0.11	0.51	0.10	0.06	1.27	0.84	3.70	26.41	20.36	15.58	2.06	2.71	6.06	1.33	.....	4.72
65	Des Moines, Iowa	21.82	19.29	.....	0.30	0.26	0.22	0.56	0.47	0.45	0.26	27.96	19.64	17.55	0.36	1.73	8.32	6.14	.....	2.18
66	Lawrence, Mass.	20.53	16.10	0.14	1.32	0.37	0.05	0.06	0.64	0.32	1.54	21.78	16.88	13.89	1.11	1.87	4.90	1.25	.....	3.65

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

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1917—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— All revenues.	Taxes. Property.	Taxes. Poll.	Taxes. Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments	Highway privileges, rents, and interest.	Earnings of public service enterprises	Per capita governmental cost payments for— All governmental costs.	Expenses and interest. All expenses and interest.	Expenses and interest. Expenses of general departments.	Expenses and interest. Expenses of public service enterprises.	Expenses and interest. Interest.	Outlays.	Per capita excess of governmental cost payments over revenue receipts.	Per capita excess of revenue receipts over— Governmental cost payments.	Payments for expenses and interest.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.																			
67	Yonkers, N. Y.	$33.05	$24.42	.....	$1.07	$3.33	$0.03	$0.68	$0.08	$0.39	$3.04	$40.87	$31.79	$24.06	$1.63	$6.10	$9.08	$7.82	.....	$1.26
68	Schenectady, N. Y.	24.77	18.98	.....	1.01	2.06	0.06	0.47	0.28	0.28	1.64	20.46	17.94	14.00	0.81	3.13	2.52	.....	$4.30	6.83
69	Kansas City, Kans.	22.14	9.28	.....	0.76	3.60	0.04	0.34	0.99	0.60	6.53	27.48	19.69	12.17	3.61	3.82	7.89	5.34	.....	2.55
70	Oklahoma City, Okla.	17.74	11.33	.....	0.42	1.68	0.30	0.49	0.67	0.80	2.07	21.15	13.25	9.04	0.70	3.50	7.91	3.41	.....	4.50
71	Wilmington, Del.	18.33	11.82	.....	0.11	1.49	0.21	0.68	0.36	0.51	3.17	22.69	15.22	11.40	1.19	2.62	7.48	4.36	.....	3.12
72	Duluth, Minn.	34.07	17.36	.....	2.15	5.85	0.34	1.00	0.39	0.33	6.65	35.34	21.89	14.64	3.74	3.51	13.45	1.27	.....	12.18
73	Akron, Ohio	29.98	17.25	.....	1.39	4.38	0.28	0.67	0.57	0.89	4.56	30.34	20.42	14.07	1.43	4.92	9.92	0.36	.....	9.56
74	Norfolk, Va.	25.94	16.66	$0.07	3.23	0.05	0.07	1.31	0.41	1.40	2.75	30.68	21.87	15.26	1.55	5.06	8.81	4.74	.....	4.07
75	Elizabeth, N. J.	19.36	10.98	0.17	1.69	1.43	0.05	3.15	0.52	1.35	0.02	19.66	14.86	12.64	0.03	2.19	4.81	0.30	.....	4.50
76	Utica, N. Y.	20.61	17.12	.....	1.24	1.21	0.04	0.53	0.14	0.26	0.06	22.25	16.28	14.62	.....	1.66	5.97	1.64	.....	4.32
77	Somerville, Mass.	23.49	17.77	0.52	0.05	0.94	0.03	0.10	1.04	0.28	2.76	23.20	19.38	16.10	0.88	2.39	3.82	.....	0.29	4.11
78	Waterbury, Conn.	22.58	15.73	0.32	1.10	0.61	0.26	0.69	0.21	0.52	3.14	23.47	17.96	14.83	0.74	2.39	5.50	0.88	.....	4.62
79	St. Joseph, Mo.	19.17	12.01	.....	1.76	4.13	0.09	0.54	0.16	0.44	0.05	20.31	12.85	11.53	0.02	1.29	7.46	1.13	.....	6.33
80	Manchester, N. H.	18.96	14.07	0.43	0.87	0.02	0.04	0.13	0.42	0.66	2.32	20.88	16.52	14.05	1.51	0.96	4.36	1.92	.....	2.44
81	Troy, N. Y.	26.53	19.01	.....	1.15	1.77	0.01	0.61	0.29	0.18	3.53	22.46	21.16	16.89	1.22	3.05	1.30	.....	4.07	5.37
82	Hoboken, N. J.	24.18	13.77	0.02	2.54	0.01	0.03	3.56	0.30	0.87	3.08	34.63	22.59	17.13	3.02	2.44	12.03	10.45	.....	1.58
83	Wilkes-Barre, Pa.	16.66	12.48	0.39	1.32	0.93	0.07	0.73	0.53	0.19	0.03	16.36	12.64	10.89	0.05	1.71	3.72	.....	0.30	4.02
84	Fort Wayne, Ind.	25.32	10.62	0.34	0.85	5.81	0.05	1.51	0.21	0.26	5.65	23.06	14.16	10.22	3.45	0.49	8.90	.....	2.26	11.16
85	Jacksonville, Fla.	27.79	9.86	.....	2.20	1.22	0.39	3.29	0.77	0.74	9.32	33.54	20.63	13.08	4.49	3.06	12.92	5.75	.....	7.16
86	Evansville, Ind.	22.34	11.45	0.09	1.40	3.71	0.04	2.24	0.16	0.73	2.52	22.22	13.43	10.96	1.46	1.02	8.78	.....	0.12	8.91
87	Erie, Pa.	21.50	11.36	0.20	1.00	0.92	0.14	1.94	0.39	0.33	5.22	21.32	14.39	11.72	1.78	0.90	6.93	.....	0.18	7.11
88	East St. Louis, Ill.	14.68	8.54	.....	2.96	2.26	0.03	0.71	0.18	(1)	.....	16.90	11.61	10.16	.....	1.45	5.28	2.22	.....	3.06
89	Passaic, N. J.	15.00	9.17	0.02	1.21	0.72	0.12	2.83	0.29	0.65	(1)	17.37	13.09	10.95	.....	2.14	4.28	2.37	.....	1.91
90	Harrisburg, Pa.	19.30	12.73	0.14	0.66	1.34	0.09	0.77	0.22	0.87	2.48	18.54	14.77	12.16	0.84	1.77	3.76	.....	0.76	4.52
91	Peoria, Ill.	24.66	15.68	.....	3.29	3.80	0.11	0.66	0.70	0.36	0.05	28.78	17.52	16.27	0.09	1.16	11.27	4.13	.....	7.14
92	Wichita, Kans.	20.68	13.69	.....	0.51	5.56	0.20	0.20	0.22	0.25	0.03	14.30	11.53	9.07	0.06	2.40	2.78	.....	6.37	9.15
93	Bayonne, N. J.	27.71	14.52	.....	1.02	0.98	0.08	4.57	0.10	1.36	5.06	29.52	26.31	18.99	3.69	3.63	3.21	1.81	.....	1.40
94	South Bend, Ind.	18.54	11.18	0.09	1.03	2.44	0.04	1.62	0.19	0.16	1.79	17.17	12.52	10.72	1.04	0.76	4.65	.....	1.37	6.03
95	Savannah, Ga.	23.77	12.34	.....	2.73	0.90	0.21	4.06	0.28	0.40	2.84	25.18	18.26	14.20	1.36	2.70	6.93	1.42	.....	5.51
96	Johnstown, Pa.	13.43	9.99	0.37	1.00	0.51	0.17	0.58	0.26	0.54	0.01	15.63	10.39	9.45	0.02	0.93	5.24	2.19	.....	3.04
97	Brockton, Mass.	26.00	19.01	0.53	0.10	1.01	0.19	0.08	2.15	0.58	2.37	27.76	20.77	17.16	1.09	2.53	6.99	1.76	.....	5.23
98	Sacramento, Cal.	34.24	17.17	.....	2.06	6.35	0.12	4.80	0.19	0.55	3.00	56.51	23.88	19.38	1.33	3.18	32.63	22.27	.....	10.36
99	El Paso, Tex.	25.88	14.09	.....	1.27	0.77	0.48	1.47	0.50	1.11	6.19	32.68	18.12	12.46	2.30	3.37	14.56	6.80	.....	7.76
100	Terre Haute, Ind.	16.30	12.05	0.09	1.30	0.08	0.02	1.89	0.28	0.31	0.30	16.32	13.63	12.52	0.27	0.85	2.69	0.02	.....	2.67
101	Holyoke, Mass.	34.24	18.44	0.41	1.27	0.23	0.09	0.16	0.68	0.86	12.10	34.21	28.82	18.12	8.32	2.38	5.40	.....	0.03	5.43
102	Portland, Me.	29.97	18.30	0.37	1.13	0.46	0.03	2.99	0.58	1.00	5.10	32.58	26.03	19.07	2.23	4.74	6.55	2.62	.....	3.94
103	Allentown, Pa.	15.61	9.94	0.41	0.81	1.26	0.04	0.62	0.06	0.17	2.30	20.01	10.96	9.33	0.73	0.90	9.05	4.40	.....	4.65
104	Springfield, Ill.	23.41	14.77	.....	2.16	1.33	0.06	0.47	0.27	0.41	3.95	22.37	15.51	12.48	1.92	1.11	6.88	.....	1.04	7.89
105	Canton, Ohio	21.79	13.02	.....	1.14	3.53	0.07	0.52	0.20	0.69	2.62	30.15	16.61	11.36	1.20	4.06	13.54	8.36	.....	5.18
106	Charleston, S. C.	18.62	12.71	0.06	2.05	0.60	0.30	0.85	0.15	1.05	0.84	18.59	15.58	12.59	0.13	2.86	3.01	.....	0.03	3.04
107	Chattanooga, Tenn.	15.81	9.78	.....	1.12	1.23	0.18	2.40	0.66	0.31	0.13	17.29	13.40	10.19	0.11	3.10	3.89	1.48	.....	2.41
108	Pawtucket, R. I.	24.74	15.47	0.14	1.02	0.13	0.07	0.21	0.54	1.70	5.45	24.11	21.39	14.98	1.33	5.07	2.72	.....	0.63	3.35
109	Berkeley, Cal.	24.72	15.17	.....	0.36	3.18	0.01	4.93	0.37	0.68	0.03	23.66	18.76	17.22	0.05	1.49	4.90	.....	1.06	5.96
110	Altoona, Pa.	16.84	10.04	0.14	0.77	1.93	0.12	0.81	0.31	0.34	2.39	17.02	12.21	9.72	0.46	2.02	4.82	0.18	.....	4.63
111	Mobile, Ala.	16.16	6.63	.....	1.82	1.70	0.40	2.04	0.37	0.25	2.94	13.73	13.26	8.87	1.48	2.91	0.47	.....	2.42	2.89
112	Atlantic City, N. J.	44.42	26.08	0.02	5.25	0.31	0.10	4.80	0.81	3.02	4.04	48.02	36.03	26.75	1.39	7.88	12.00	3.60	.....	8.39
113	Sioux City, Iowa	31.50	19.00	.....	0.32	6.62	0.48	0.52	0.81	0.62	3.13	31.34	17.38	14.66	1.18	1.54	13.96	.....	0.16	14.12
114	Little Rock, Ark.	13.35	7.21	.....	0.66	3.04	0.22	1.00	0.55	0.46	0.21	16.21	11.65	10.72	0.16	0.77	4.57	2.86	.....	1.71
115	Covington, Ky.	16.81	9.39	.....	1.44	1.26	0.08	1.43	0.13	0.22	2.85	20.82	15.00	11.53	1.28	2.18	5.82	4.01	.....	1.81
116	Saginaw, Mich.	23.06	13.33	.....	0.81	2.58	0.11	2.32	0.54	0.68	2.69	18.66	16.04	13.54	1.25	1.24	2.62	.....	4.40	7.02
117	Flint, Mich.	26.19	13.76	.....	0.53	4.21	0.22	1.30	1.50	0.39	4.29	32.34	15.02	10.45	2.64	1.94	17.32	6.15	.....	11.17
118	Rockford, Ill.	22.37	15.41	.....	0.21	3.01	0.24	0.48	0.76	0.16	2.10	25.81	15.85	13.02	1.20	1.63	9.96	3.44	.....	6.51
119	Tampa, Fla.	27.21	13.53	.....	1.93	5.22	0.37	4.39	1.06	0.63	0.07	23.53	16.66	13.01	0.06	3.59	6.88	.....	3.67	10.55
120	Pueblo, Colo.	18.83	10.73	.....	0.32	1.94	0.15	0.86	0.10	0.20	4.54	22.01	15.45	10.18	2.45	2.82	6.56	3.18	.....	3.38
121	New Britain, Conn.	22.96	15.45	0.37	0.71	0.76	0.25	0.72	0.88	0.58	3.24	21.51	16.74	13.15	0.87	2.72	4.77	.....	1.45	6.22
122	San Diego, Cal.	55.71	34.98	.....	3.75	3.23	0.23	5.29	1.14	0.61	6.47	55.97	43.36	27.75	6.02	9.58	12.61	0.26	.....	12.35
123	Binghamton, N. Y.	24.00	17.34	.....	1.09	1.43	0.11	0.51	0.68	0.24	2.63	30.23	20.26	16.07	2.58	1.61	9.97	6.23	.....	3.74
124	York, Pa.	11.80	8.26	0.19	0.55	1.13	0.05	0.88	0.11	0.62	(1)	13.21	8.88	7.67	(1)	1.21	4.33	1.41	.....	2.91
125	Springfield, Ohio	20.37	11.80	.....	1.40	1.49	0.09	0.52	1.10	1.61	2.35	23.19	15.54	11.99	0.91	2.63	7.66	2.83	.....	4.83
126	Malden, Mass.	24.10	18.09	0.49	0.03	0.88	0.02	0.05	1.06	1.03	2.47	23.63	19.84	15.90	1.05	2.89	3.79	.....	0.47	4.27
127	Lancaster, Pa.	14.09	8.65	0.04	0.62	0.14	0.01	0.71	0.10	0.28	3.54	15.78	11.04	8.02	2.00	1.03	4.74	1.69	.....	3.05
128	Augusta, Ga.	23.14	10.88	.....	2.25	0.22	0.19	3.51	1.54	0.49	4.05	24.97	19.66	14.52	1.24	3.90	5.31	1.84	.....	3.48
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.																			
129	Kalamazoo, Mich.	$18.57	$12.25	.....	$0.13	$1.72	$0.06	$1.56	$0.96	$0.16	$1.72	$17.78	$13.95	$11.33	$1.12	$1.50	$3.84	.....	$0.79	$4.62
130	Davenport, Iowa	24.52	18.41	.....	0.43	3.90	0.18	0.65	0.58	0.25	0.11	26.39	17.04	16.24	0.03	0.77	9.34	$1.87	.....	7.48
131	Topeka, Kans.	24.10	16.40	.....	0.59	3.29	0.10	0.32	0.52	0.40	2.48	24.44	16.21	12.75	1.14	2.33	8.23	0.34	.....	7.89
132	Salem, Mass.	24.26	19.22	$0.39	0.04	0.21	0.08	0.05	1.11	0.48	2.69	31.28	19.18	15.76	1.23	2.19	12.11	7.02	.....	5.09
133	Haverhill, Mass.	26.23	17.75	0.58	1.54	0.78	0.07	0.18	1.27	1.07	2.99	25.98	20.82	17.61	1.09	2.12	5.16	.....	0.25	5.41
134	Pasadena, Cal.	40.99	19.20	.....	0.49	3.89	0.06	4.27	1.06	0.27	11.75	37.74	28.06	20.56	4.99	2.51	9.68	.....	3.25	12.93
135	Bay City, Mich.	22.10	13.16	.....	0.53	1.53	(1)	2.24	0.36	0.20	4.06	20.79	15.82	12.22	2.47	1.13	4.96	.....	1.31	6.28
136	McKeesport, Pa.	21.37	11.83	0.19	0.65	0.88	0.29	0.68	0.33	3.65	2.88	22.43	15.35	11.26	2.61	1.48	7.08	1.06	.....	6.02
137	Huntington, W. Va.	20.59	12.12	0.18	0.25	6.85	0.26	0.30	0.19	0.22	0.21	25.55	11.50	9.21	0.14	2.15	14.05	4.96	.....	9.09
138	Racine, Wis.	21.73	11.77	.....	3.50	3.59	0.08	1.82	0.36	0.23	0.37	23.03	14.53	13.18	0.32	1.03	8.49	1.30	.....	7.20
139	Lincoln, Nebr.	30.54	18.94	0.19	1.49	4.56	0.13	0.35	0.18	0.17	4.54	32.32	20.91	15.40	3.18	2.33	11.41	1.78	.....	9.64
140	Chelsea, Mass.	22.55	16.42	0.33	1.00	0.37	0.06	0.01	0.89	0.82	2.64	22.75	19.21	15.00	0.59	3.62	3.54	0.21	.....	3.34

1 Less than one-half of 1 cent.

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TABLE 5.—PER CAPITA REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1917—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— All revenues.	Taxes. Property.	Taxes. Poll.	Taxes. Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments	Highway privileges, rents, and interest.	Earnings of public service enterprises	Per capita governmental cost payments for— All governmental costs.	Expenses and interest. All expenses and interest.	Expenses and interest. Expenses of general departments.	Expenses and interest. Expenses of public service enterprises.	Expenses and interest. Interest.	Outlays.	Per capita excess of governmental cost payments over revenue receipts.	Per capita excess of revenue receipts over— Governmental cost payments.	Per capita excess of revenue receipts over— Payments for expenses and interest.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.																			
141	Superior, Wis.	$20.12	$12.72	.....	$1.05	$4.94	$0.18	$0.89	$0.17	$0.17	.....	$20.64	$14.45	$13.51	.....	$0.94	$6.19	$0.52	.....	$5.67
142	Macon, Ga.	24.38	8.41	.....	2.10	2.63	0.26	4.49	0.93	0.73	$4.83	25.07	17.64	13.13	$2.85	1.66	7.43	0.69	.....	6.74
143	Muskogee, Okla.	14.99	10.39	.....	0.31	(1)	0.32	0.57	0.39	0.77	2.24	14.93	11.43	7.26	0.77	3.39	3.50	.....	$0.06	3.56
144	Woonsocket, R. I.	18.33	10.71	$0.14	1.05	0.60	0.02	0.29	0.51	1.67	3.35	23.83	15.65	11.05	0.65	3.95	8.17	5.50	.....	2.67
145	Newton, Mass.	48.11	35.79	0.47	0.03	1.77	0.04	0.66	1.82	2.36	4.16	42.71	37.83	30.81	1.10	5.92	4.87	.....	5.40	10.27
146	Montgomery, Ala.	17.09	6.58	.....	2.66	3.21	0.40	0.71	0.42	0.30	2.80	15.71	14.52	8.96	1.21	4.36	1.19	.....	1.38	2.57
147	Butte, Mont.	29.23	14.47	0.79	2.37	7.01	0.85	2.62	0.37	0.73	.....	32.94	23.68	20.14	.....	3.54	9.26	3.71	.....	5.55
148	Wheeling, W. Va.	18.46	12.47	0.13	1.08	0.18	0.30	0.29	0.25	0.39	3.38	17.30	14.86	11.78	1.93	1.15	2.44	.....	1.15	3.59
149	Roanoke, Va.	14.70	10.72	0.06	2.16	0.17	0.39	0.50	0.18	0.37	0.16	13.92	11.63	9.46	0.06	2.11	2.29	.....	0.78	3.07
150	West Hoboken, N. J.	13.57	6.00	0.02	1.30	1.65	0.02	3.54	0.15	0.89	.....	14.29	11.90	10.38	.....	1.53	2.38	0.72	.....	1.67
151	East Orange, N. J.	29.74	17.95	0.16	0.58	1.13	0.03	3.94	0.79	1.29	3.86	29.17	24.29	19.10	1.32	3.87	4.88	.....	0.57	5.45
152	Lansing, Mich.	28.80	16.48	.....	0.12	1.60	0.22	1.52	0.65	0.13	8.09	30.05	17.49	13.18	4.04	0.27	12.56	1.25	.....	11.31
153	Galveston, Tex.	32.74	18.15	.....	0.93	0.17	0.04	4.87	3.68	1.16	3.74	35.81	26.28	18.12	2.40	5.76	9.54	3.08	.....	6.46
154	Fitchburg, Mass.	30.34	21.38	0.50	1.02	0.73	0.10	0.09	1.85	0.83	3.84	29.64	24.02	19.78	1.74	2.50	5.63	.....	0.70	6.33
155	Chester, Pa.	13.16	8.37	0.43	0.89	1.80	0.20	0.83	0.28	0.32	0.05	12.94	10.89	9.04	0.01	1.83	2.06	.....	0.22	2.28
156	Perth Amboy, N. J.	21.57	9.57	0.02	1.85	1.84	0.14	2.22	0.34	0.59	4.99	36.38	17.54	12.25	1.87	3.43	18.84	14.81	.....	4.03
157	New Castle, Pa.	15.31	11.74	.....	0.54	1.42	0.26	0.67	0.37	0.21	0.08	14.79	10.72	10.00	0.01	0.72	4.07	.....	0.52	4.59
158	Lexington, Ky.	23.57	13.38	.....	3.06	4.20	0.07	1.39	0.25	1.09	0.12	23.58	14.50	12.40	0.04	2.06	9.08	0.01	.....	9.07
159	Springfield, Mo.	17.84	10.33	0.15	2.94	2.90	0.22	0.77	0.24	0.22	0.08	16.69	11.03	10.57	0.07	0.39	5.66	.....	1.16	6.82
160	Hamilton, Ohio	23.94	12.44	.....	1.09	3.03	0.04	0.50	0.09	0.31	6.44	24.14	18.56	10.76	4.79	3.01	5.58	0.19	.....	5.38
161	Charlotte, N. C.	18.10	9.13	0.24	0.68	2.56	0.14	1.61	0.23	0.07	3.43	16.17	14.07	9.00	1.64	3.42	2.11	.....	1.93	4.03
162	Decatur, Ill.	23.52	15.22	.....	0.25	4.24	0.09	0.59	0.41	0.38	2.32	22.68	13.21	10.87	0.92	1.41	9.47	.....	0.84	10.31
163	Dubuque, Iowa	21.17	15.63	.....	0.09	2.71	0.04	0.38	0.15	0.09	2.10	19.14	15.46	12.00	1.54	1.92	3.68	.....	2.03	5.71
164	Portsmouth, Va.	10.80	6.74	0.04	1.04	.....	0.12	0.52	0.19	2.05	0.10	12.26	9.91	7.13	0.16	2.62	2.36	1.47	.....	0.89
165	Everett, Mass.	25.63	19.78	0.45	0.05	0.28	0.02	0.07	1.11	0.73	3.13	21.18	20.28	15.81	0.90	3.58	0.90	.....	4.45	5.35
166	San Jose, Cal.	22.41	11.24	.....	2.39	3.73	0.07	4.33	0.51	0.14	(1)	21.32	16.08	14.87	.....	1.21	5.24	.....	1.10	6.34
167	Pittsfield, Mass.	28.17	21.14	0.59	0.94	1.01	0.04	0.05	0.56	0.30	3.53	25.70	20.96	17.22	0.54	3.21	4.74	.....	2.48	7.22
168	Knoxville, Tenn.	23.94	11.36	0.04	2.10	0.75	0.34	1.88	1.23	0.22	6.01	29.06	20.19	13.00	2.86	4.32	8.87	5.12	.....	3.75
169	Quincy, Mass.	25.89	17.68	0.54	0.16	1.28	0.11	0.18	0.69	0.71	4.53	33.38	25.11	19.52	1.46	4.12	8.28	7.50	.....	0.78
170	Elmira, N. Y.	26.66	17.58	.....	1.16	1.40	0.05	0.65	0.26	0.32	5.24	29.90	21.69	15.62	3.06	3.01	8.21	3.24	.....	4.97
171	Joliet, Ill.	23.26	11.80	.....	3.94	3.81	0.16	0.42	0.27	0.21	2.63	27.74	16.88	13.45	2.34	1.09	10.86	4.48	.....	6.37
172	New Rochelle, N. Y.	34.47	30.33	.....	0.86	1.59	0.04	0.60	0.60	0.36	0.10	36.69	26.38	22.16	0.04	4.18	10.32	2.22	.....	8.10
173	Auburn, N. Y.	23.04	15.64	.....	0.84	1.98	0.04	0.49	0.51	0.31	3.23	19.39	17.44	14.58	1.53	1.34	1.95	.....	3.65	5.60
174	Cedar Rapids, Iowa	26.84	18.61	.....	0.27	2.99	0.16	0.54	0.41	0.33	3.52	25.62	19.02	15.73	1.66	1.63	6.60	.....	1.22	7.82
175	Niagara Falls, N. Y.	35.41	21.85	.....	1.81	6.19	0.31	0.55	0.21	0.40	4.10	32.91	26.05	20.07	1.49	4.49	6.85	.....	2.51	9.36
176	Mount Vernon, N. Y.	32.38	27.41	.....	0.88	1.96	0.07	1.29	0.43	0.34	.....	36.08	28.82	23.63	.....	5.19	7.26	3.71	.....	3.55
177	Amsterdam, N. Y.	18.27	11.97	.....	0.83	1.50	0.05	0.38	0.11	0.21	3.22	14.28	12.22	9.93	0.74	1.54	2.06	.....	3.99	6.05
178	Lorain, Ohio	22.43	13.65	.....	1.09	3.40	0.15	0.37	0.27	0.33	3.17	22.74	15.57	10.80	1.53	3.24	7.18	0.31	.....	6.86
179	Quincy, Ill.	19.51	12.25	.....	2.11	0.84	0.09	0.60	0.38	0.77	2.48	33.97	12.69	11.46	0.61	0.62	21.28	14.46	.....	6.82
180	Jamestown, N. Y.	28.77	16.86	.....	0.60	2.45	0.12	0.64	1.21	0.22	6.65	27.02	19.91	14.76	2.67	2.49	7.11	.....	1.74	8.86
181	Taunton, Mass.	28.80	15.80	0.34	1.06	0.54	0.05	0.91	1.25	1.68	7.18	25.78	23.16	15.11	5.00	3.06	2.62	.....	3.02	5.64
182	Oshkosh, Wis.	17.90	10.72	.....	1.74	0.90	0.08	0.93	0.26	0.52	2.74	19.38	14.68	12.17	0.85	1.66	4.70	1.48	.....	3.21
183	Waterloo, Iowa	22.49	15.41	0.27	0.15	2.70	0.21	0.47	0.44	0.22	2.62	22.43	14.94	10.64	2.15	2.15	7.49	.....	0.05	7.55
184	Fresno, Cal.	28.56	14.16	.....	2.81	4.38	0.15	6.18	0.59	0.18	0.11	30.94	19.47	17.98	0.09	1.40	11.47	2.38	.....	9.09
185	Everett, Wash.	23.08	10.48	.....	0.13	6.61	0.17	3.58	0.18	0.11	1.82	52.18	16.13	10.92	0.93	4.28	36.05	29.09	.....	6.96
186	Lima, Ohio	17.00	9.33	.....	1.07	1.84	0.09	0.47	0.33	0.83	3.05	23.75	12.29	9.23	1.12	1.94	11.46	6.75	.....	4.71
187	Jackson, Mich.	24.60	14.90	.....	0.93	1.74	0.19	1.91	1.24	0.79	2.90	29.41	18.05	15.71	1.25	1.09	11.37	4.82	.....	6.55
188	Stockton, Cal.	33.73	19.02	.....	1.79	8.02	0.20	3.49	0.25	0.42	0.53	40.93	22.42	19.90	0.45	2.07	18.51	7.20	.....	11.31
189	Shreveport, La.	18.42	11.86	0.11	1.42	1.11	0.52	0.82	0.77	0.81	0.98	43.82	14.62	11.64	0.15	2.83	29.20	25.40	.....	3.80
190	Austin, Tex.	25.96	13.19	.....	0.33	(1)	0.21	1.55	1.13	0.73	8.82	35.67	19.52	11.56	3.88	4.08	16.15	9.71	.....	6.45
191	Columbia, S. C.	18.00	9.12	0.18	1.84	0.33	0.48	0.70	0.22	0.66	4.48	25.47	17.50	12.16	1.47	3.86	7.97	7.47	.....	0.50
192	Boise, Idaho	16.92	10.11	.....	0.22	4.00	0.14	1.79	0.34	0.15	0.17	19.16	13.61	11.43	0.19	1.99	5.55	2.24	.....	3.31
193	Aurora, Ill.	22.53	12.82	.....	2.13	3.33	0.15	0.47	0.49	0.29	2.84	20.83	15.58	11.69	2.16	1.73	5.25	.....	1.69	6.95
194	Williamsport, Pa.	13.94	10.26	0.50	0.97	0.47	0.07	0.82	0.32	0.15	0.36	12.84	11.58	10.90	0.02	0.66	1.25	.....	1.10	2.36
195	Waco, Tex.	26.14	18.49	.....	0.51	0.19	0.21	1.58	0.32	0.77	4.06	24.12	21.86	15.36	2.32	4.18	2.26	.....	2.02	4.28
196	Joplin, Mo.	22.91	10.42	.....	3.40	4.70	0.67	0.90	0.77	0.82	1.22	25.88	15.29	13.04	1.32	0.94	10.59	2.98	.....	7.61
197	Orange, N. J.	22.31	11.93	0.05	1.31	0.55	0.09	3.94	0.39	0.99	3.06	19.40	18.86	14.48	1.15	3.23	0.54	.....	2.91	3.46
198	Lynchburg, Va.	24.92	14.69	0.06	4.37	0.20	0.26	0.48	0.48	1.31	3.06	24.25	18.63	14.06	0.70	3.86	5.63	.....	0.67	6.30
199	Bellingham, Wash.	22.40	8.63	.....	0.17	7.50	0.14	3.51	0.10	0.14	2.21	23.00	12.80	9.40	0.71	2.69	10.20	0.60	.....	9.60
200	Colorado Springs, Colo.	23.73	13.37	.....	0.61	0.53	0.14	3.01	0.62	0.20	5.27	20.10	18.52	14.47	1.35	2.70	1.58	.....	3.63	5.21
201	Brookline, Mass.	57.94	51.33	0.46	0.05	0.70	0.01	0.10	1.09	0.39	3.80	55.36	45.45	38.49	1.54	5.42	9.91	.....	2.58	12.49
202	Danville, Ill.	20.01	13.08	.....	2.10	3.62	0.23	0.79	0.19	.....	.....	17.74	13.32	11.98	.....	1.34	4.42	.....	2.27	6.69
203	Kenosha, Wis.	29.58	14.18	.....	4.92	2.27	0.29	4.33	0.28	0.37	2.93	35.71	14.76	12.57	1.13	1.06	20.95	6.13	.....	14.82
204	Newport, Ky.	14.19	8.80	.....	1.01	0.49	0.03	1.06	0.28	0.05	2.47	13.00	11.45	8.80	1.19	1.46	1.55	.....	1.18	2.74
205	La Crosse, Wis.	20.46	13.22	.....	2.35	0.83	0.09	1.06	0.24	0.88	1.80	16.76	14.78	12.31	0.80	1.68	1.98	.....	3.70	5.68
206	Council Bluffs, Iowa	27.52	14.69	0.12	0.19	3.96	0.15	3.41	0.26	0.57	4.18	21.17	14.65	11.26	1.83	1.56	6.51	.....	6.36	12.87
207	Tulsa, Okla.	46.11	20.99	.....	2.04	13.34	1.66	1.78	0.88	0.88	4.54	53.74	24.35	15.65	2.77	5.93	29.39	7.64	.....	21.76
208	Winston-Salem, N. C.	15.99	8.23	0.27	0.42	1.05	0.47	1.36	1.00	0.19	2.99	19.85	13.88	8.99	1.84	3.05	5.97	3.86	.....	2.11
209	Ogden, Utah	26.15	12.63	0.11	2.01	3.77	0.50	3.14	0.26	0.12	3.59	21.20	17.21	13.97	0.87	2.37	3.99	.....	4.94	8.94
210	Norristown, Pa.	9.06	7.10	0.44	0.22	0.01	0.04	0.70	0.28	0.21	0.04	7.63	7.22	6.04	0.03	1.15	0.41	.....	1.43	1.84
211	Stamford, Conn.	29.33	25.00	.....	1.31	0.78	0.34	0.54	0.73	0.62	.....	31.12	23.46	20.28	.....	3.17	7.67	1.79	.....	5.87
212	Zanesville, Ohio	18.90	11.24	.....	1.11	1.77	0.10	0.40	0.26	0.36	3.66	18.61	13.81	9.82	2.00	1.98	4.80	.....	0.29	5.09
213	Madison, Wis.	37.12	22.30	.....	3.05	5.41	0.09	1.88	0.73	0.67	2.98	44.91	23.42	18.53	1.96	2.92	21.49	7.79	.....	13.70
214	Waltham, Mass.	27.20	20.47	0.48	0.06	0.58	0.04	0.06	0.92	0.83	3.76	23.42	21.36	17.71	1.61	2.04	2.06	.....	3.78	5.84
215	Easton, Pa.	12.95	9.59	0.65	0.95	0.08	0.10	0.87	0.46	0.14	0.12	13.64	11.79	10.64	(1)	1.15	1.85	0.69	.....	1.17
216	Charleston, W. Va.	28.14	14.75	0.17	0.62	10.93	0.42	0.35	0.34	0.43	0.14	25.44	13.95	11.38	0.14	2.44	11.49	.....	2.70	14.19
217	Poughkeepsie, N. Y.	24.97	16.85	.....	0.94	1.66	0.07	0.58	1.19	0.35	3.33	23.96	21.16	16.27	1.74	3.16	2.80	.....	1.01	3.81
218	Newport, R. I.	28.28	23.77	0.02	1.04	.....	0.02	0.59	0.58	2.26	0.01	28.12	22.85	20.84	0.06	1.96	5.27	.....	0.16	5.43
219	Wilmington, N. C.	17.43	11.38	0.30	1.25	0.09	0.01	1.46	0.62	0.29	2.03	17.63	15.02	9.76	1.74	3.52	2.61	0.19	.....	2.42

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

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1917.

[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 obtained from— Taxes. Property.	Poll.	Business and non-business license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Interest.	Per cent available for outlays and other purposes.	Per cent of governmental cost payments represented by— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts.
	Grand total	63.9	0.2	5.6	7.8	0.5	4.1	2.5	5.5	10.0	63.9	13.2	22.9	57.3	4.2	12.7	25.9	96.2
	Group I	66.2	(1)	5.6	6.4	0.4	2.1	2.5	7.4	9.5	63.5	14.9	21.6	57.9	3.6	14.4	24.0	97.0
	Group II	59.2	0.1	6.6	8.9	0.4	8.3	3.0	4.1	9.4	64.3	11.3	24.4	57.5	4.4	10.9	27.2	96.3
	Group III	63.9	0.4	4.7	9.8	0.5	4.8	2.3	3.8	9.7	64.3	12.0	23.7	57.7	4.4	11.6	26.3	96.6
	Group IV	60.9	0.4	5.7	8.8	0.6	6.3	2.1	2.6	12.5	65.2	11.4	23.4	54.6	5.8	10.6	29.1	92.5
	Group V	61.9	0.5	5.1	9.9	0.7	5.5	2.4	2.4	11.4	63.6	10.4	26.0	54.9	5.1	9.8	30.2	94.4
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.																	
1	New York, N. Y.	71.5	.....	3.3	6.3	0.4	1.3	0.7	7.6	8.9	61.2	22.1	16.7	59.4	2.7	22.4	15.5	101.5
2	Chicago, Ill.	55.9	.....	11.2	10.5	0.6	2.3	3.3	7.2	9.1	65.0	4.5	30.5	58.0	3.7	4.2	34.0	94.9
3	Philadelphia, Pa.	59.7	0.2	4.9	1.5	0.2	3.1	3.7	15.6	11.2	77.4	11.2	11.4	56.8	4.0	8.8	30.4	78.6
4	St. Louis, Mo.	56.3	.....	15.2	10.2	0.2	1.6	2.6	4.0	9.8	63.4	3.6	33.0	62.7	5.6	3.9	27.9	107.6
5	Boston, Mass.	74.6	0.4	3.3	1.0	0.2	0.5	2.9	8.4	8.8	63.3	16.2	20.5	67.5	4.0	18.3	10.1	113.0
6	Cleveland, Ohio	61.8	.....	4.7	8.4	0.4	2.0	6.7	3.7	12.3	60.5	13.9	25.6	50.2	4.3	12.5	33.0	90.1
7	Detroit, Mich.	64.0	.....	3.2	8.9	0.5	5.8	7.7	1.9	8.1	53.9	4.9	41.2	45.3	2.5	4.4	47.8	88.6
8	Baltimore, Md.	61.0	.....	6.7	1.9	0.1	3.6	4.2	10.7	11.9	60.3	19.6	20.1	57.5	4.4	20.1	17.9	102.7
9	Pittsburgh, Pa.	73.5	.....	3.6	1.0	0.7	2.9	2.9	5.0	10.3	63.6	11.8	24.6	60.5	3.9	12.0	23.6	101.2
10	Los Angeles, Cal.	64.1	.....	6.5	10.1	0.5	4.1	2.8	1.6	10.2	68.0	9.4	22.6	48.2	8.2	7.8	35.7	83.0
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.																	
11	Buffalo, N. Y.	70.8	.....	4.0	6.5	0.4	3.0	4.4	3.5	7.3	66.4	8.8	24.8	66.9	4.2	9.4	19.5	107.0
12	San Francisco, Cal.	63.1	.....	7.9	12.7	0.1	4.4	2.3	2.0	7.7	62.0	11.3	26.7	52.4	4.8	10.5	32.4	92.1
13	Milwaukee, Wis.	64.5	.....	11.0	7.6	0.5	5.6	2.8	1.0	7.2	65.4	4.6	30.0	59.3	2.7	4.4	33.7	94.7
14	Cincinnati, Ohio	59.4	.....	5.5	3.6	0.3	1.7	3.7	16.7	9.2	68.0	20.7	11.3	56.6	3.4	18.3	21.7	88.3
15	Newark, N. J.	57.7	0.4	5.7	6.2	0.2	10.8	3.0	5.7	10.3	66.1	15.0	18.9	59.0	3.1	14.0	23.8	94.0
16	New Orleans, La.	62.5	0.6	11.3	0.9	0.4	2.9	3.8	4.0	13.6	69.5	21.1	9.4	48.2	7.7	17.0	27.1	80.4
17	Washington, D. C.	40.5	.....	10.0	1.8	0.9	40.0	2.1	0.3	4.4	62.2	1.4	36.4	73.7	1.1	1.7	23.5	120.2
18	Minneapolis, Minn.	65.1	.....	4.7	13.7	0.5	3.7	2.9	3.5	6.0	69.3	10.6	20.1	56.5	2.7	9.0	31.8	85.4
19	Seattle, Wash.	56.7	.....	0.8	17.8	0.5	3.4	2.8	1.3	16.6	55.8	14.4	29.8	42.4	9.8	13.5	34.3	93.6
20	Jersey City, N. J.	55.9	(1)	6.3	1.3	0.2	11.7	2.5	6.4	15.8	69.0	17.8	13.2	70.0	2.9	18.8	8.3	105.6
21	Kansas City, Mo.	52.4	.....	7.3	22.0	0.3	1.7	3.1	2.6	10.5	58.8	4.8	36.4	53.6	6.1	4.9	35.5	101.4
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.																	
22	Portland, Oreg.	50.8	.....	1.3	24.5	0.3	7.4	0.7	5.1	9.8	50.2	18.5	31.3	49.9	5.5	20.4	24.1	110.4
23	Indianapolis, Ind.	60.3	0.2	5.6	23.3	0.2	5.6	1.5	2.6	0.7	59.7	3.9	36.4	56.8	0.2	3.7	39.2	95.5
24	Denver, Colo.	70.9	.....	1.9	17.0	0.4	1.5	3.9	3.8	0.7	66.7	6.5	26.8	81.6	0.7	8.0	9.7	123.4
25	Rochester, N. Y.	64.8	.....	3.1	14.0	0.1	2.0	1.0	5.5	9.5	68.4	10.7	20.9	57.4	4.3	9.7	28.7	90.1
26	Providence, R. I.	67.1	0.5	4.7	1.2	0.1	0.9	2.8	10.2	12.5	67.3	12.3	20.4	59.7	4.4	11.7	24.2	95.2
27	St. Paul, Minn.	61.4	.....	9.5	12.4	0.3	4.2	1.8	2.9	7.6	64.3	10.9	24.8	53.9	4.8	10.0	31.2	91.4
28	Louisville, Ky.	64.7	(1)	8.6	5.5	0.2	5.6	1.6	2.0	11.9	61.2	9.4	29.4	61.0	3.5	10.0	25.6	105.4
29	Columbus, Ohio	54.6	.....	2.8	14.7	0.1	1.9	3.7	6.9	15.3	64.6	17.8	17.6	48.6	8.7	15.8	26.9	88.7
30	Oakland, Cal.	60.1	.....	6.1	12.0	0.7	17.4	1.3	0.9	1.5	64.8	7.5	27.7	67.2	2.1	8.1	22.6	106.9
31	Toledo, Ohio	61.8	.....	5.0	12.2	0.2	1.5	2.4	5.2	11.7	67.4	15.0	17.6	47.6	4.9	11.7	35.8	77.9
32	Atlanta, Ga.	62.6	0.4	7.1	8.7	1.9	2.8	1.8	1.1	13.5	75.8	5.3	18.9	71.0	6.6	5.5	17.0	102.3
33	Birmingham, Ala.	41.0	1.2	19.1	11.5	2.8	13.0	7.2	1.8	2.3	62.5	21.5	16.0	64.5	1.5	22.7	11.2	105.6
34	Omaha, Nebr.	55.5	.....	6.3	12.3	0.7	2.0	1.6	6.2	15.4	55.7	16.6	27.7	54.9	6.2	18.2	20.7	109.6
35	Worcester, Mass.	68.4	1.9	4.0	3.9	0.1	0.9	5.0	5.4	10.4	65.8	10.5	23.7	66.4	2.4	10.9	20.3	104.5
36	Richmond, Va.	59.4	0.6	5.0	2.6	0.9	2.3	0.4	7.1	21.8	64.7	16.7	18.6	45.2	9.7	14.2	30.9	85.0
37	Syracuse, N. Y.	68.4	.....	4.4	12.7	0.2	1.8	1.1	1.8	9.6	66.1	11.8	22.1	59.1	3.5	11.2	26.3	94.7
38	Spokane, Wash.	45.3	.....	0.6	24.0	0.8	12.7	4.1	1.4	11.1	55.0	15.8	29.2	63.4	4.7	19.6	12.2	124.0
39	New Haven, Conn.	81.6	1.3	6.5	0.8	1.5	3.2	3.8	1.3	0.1	77.6	5.6	16.8	80.2	(1)	5.7	14.0	103.3
40	Memphis, Tenn.	61.6	.....	3.3	7.1	0.7	9.0	3.3	1.5	13.7	72.1	19.9	8.0	63.2	7.0	19.3	10.5	97.3
41	Scranton, Pa.	69.2	1.1	12.3	6.2	0.8	5.3	1.9	3.1	(1)	77.7	8.1	14.2	79.4	.....	8.3	12.4	102.1
42	Paterson, N. J.	61.5	0.3	9.5	2.7	0.6	16.1	3.2	6.2	(1)	73.0	12.6	14.4	66.8	(1)	11.5	21.7	91.5
43	Grand Rapids, Mich.	61.2	.....	3.1	12.6	0.2	7.7	3.9	1.3	10.1	70.0	6.4	23.6	62.9	6.6	6.3	24.2	99.3
44	Fall River, Mass.	75.4	2.0	5.0	0.8	0.2	0.2	2.5	4.5	9.2	64.1	10.6	25.3	57.1	3.3	10.0	29.6	94.2
45	Dayton, Ohio	62.1	.....	5.4	10.1	0.6	3.2	4.0	4.8	9.7	64.9	13.0	22.1	49.7	2.8	10.5	37.0	80.9
46	Dallas, Tex.	62.6	.....	2.1	11.8	1.7	5.3	1.6	2.3	12.5	59.7	8.5	31.8	50.5	5.7	8.0	35.7	94.3
47	San Antonio, Tex.	85.1	.....	3.7	0.1	0.3	7.0	0.7	2.7	0.5	63.5	14.8	21.7	55.5	0.4	13.0	31.1	88.0
48	Bridgeport, Conn.	80.3	1.7	6.4	3.5	1.3	3.0	1.3	2.6	(1)	73.8	7.2	19.0	54.8	(1)	5.3	39.8	74.3
49	New Bedford, Mass.	74.9	1.5	3.1	1.3	0.2	0.5	3.4	3.6	11.6	60.5	12.9	26.6	55.4	4.4	12.7	27.5	98.8
50	Salt Lake City, Utah	50.5	.....	8.7	21.3	0.3	9.7	1.3	0.6	7.5	49.9	11.1	39.0	45.1	4.0	10.9	40.0	98.4
51	Nashville, Tenn.	48.7	.....	8.6	5.9	1.5	14.3	2.1	5.1	13.8	60.8	15.9	23.3	51.8	4.3	14.7	29.2	92.2
52	Cambridge, Mass.	77.1	1.0	0.3	1.3	0.1	0.3	2.8	5.6	11.5	65.1	14.7	20.2	67.0	6.0	16.5	10.5	112.1
53	Lowell, Mass.	74.2	1.8	4.8	1.6	0.2	0.6	2.8	3.3	10.6	73.1	8.5	18.4	61.2	5.8	7.8	25.2	91.6
54	Tacoma, Wash.	41.8	.....	0.6	11.9	1.9	11.0	1.3	2.0	29.5	51.1	17.3	31.6	52.7	12.6	22.1	12.5	127.9
55	Houston, Tex.	75.4	.....	2.1	0.3	0.7	6.5	1.9	4.6	8.7	54.5	28.3	17.2	30.4	2.2	16.9	50.5	59.8
56	Trenton, N. J.	50.6	0.7	5.6	9.0	0.4	12.7	2.1	5.4	13.4	69.2	13.3	17.5	57.2	10.0	12.9	20.0	97.0
57	Hartford, Conn.	72.0	1.3	2.4	3.6	0.5	1.9	3.2	3.9	11.4	63.6	11.3	25.1	58.1	4.5	11.2	26.2	98.4
58	Reading, Pa.	64.1	2.4	5.9	1.5	0.3	5.6	0.7	1.9	17.7	77.4	5.9	16.7	69.5	8.1	5.9	16.5	100.2
59	Youngstown, Ohio	64.9	.....	4.3	14.6	1.1	2.2	1.4	1.6	9.9	55.5	11.0	33.5	50.1	4.3	10.8	34.7	98.2
60	Fort Worth, Tex.	66.3	.....	2.5	5.8	0.7	5.3	2.2	1.7	15.6	54.5	15.3	30.2	45.7	7.3	14.8	32.2	97.2
61	Camden, N. J.	48.6	0.4	7.1	5.7	0.2	10.9	1.8	9.0	16.2	70.1	14.0	15.9	62.1	4.8	13.3	19.8	95.4
62	Albany, N. Y.	69.4	.....	4.0	10.4	0.1	1.9	0.4	2.1	11.7	67.6	11.9	20.5	52.1	6.0	10.3	31.6	86.0
63	Springfield, Mass.	74.2	1.4	3.2	2.3	0.2	0.3	3.9	2.3	12.2	66.7	8.4	24.9	65.1	4.6	8.8	21.5	104.5
64	Lynn, Mass.	71.7	2.1	0.4	2.0	0.4	0.2	5.1	3.3	14.7	70.3	10.8	18.9	59.0	7.8	10.3	22.9	95.0
65	Des Moines, Iowa	88.4	.....	1.4	1.2	1.0	2.6	2.2	2.1	1.2	82.1	7.9	10.0	62.8	1.3	6.2	29.8	78.0
66	Lawrence, Mass.	78.4	0.7	6.4	1.8	0.3	0.3	3.1	1.5	7.5	73.1	9.1	17.8	63.8	5.1	8.6	22.5	94.3

1 Less than one-twentieth of 1 per cent.

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1917—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 obtained from— Taxes. Property.	Taxes. Poll.	Taxes. Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Per cent required for meeting— Interest.	Per cent available for outlays and other purposes.	Per cent of governmental cost payments represented by— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.																	
67	Yonkers, N. Y.	73.9	.....	3.2	10.1	0.1	2.1	0.3	1.2	9.2	77.7	18.5	3.8	58.9	4.0	14.9	22.2	80.9
68	Schenectady, N. Y.	76.6	.....	4.1	8.3	0.2	1.9	1.1	1.1	6.6	59.8	12.6	27.6	68.4	4.0	15.3	12.3	121.0
69	Kansas City, Kans.	41.9	.....	3.5	16.2	0.2	1.6	4.5	2.7	29.5	71.3	17.2	11.5	44.3	13.1	13.9	28.7	80.6
70	Oklahoma City, Okla.	63.8	.....	2.3	9.5	1.7	2.7	3.8	4.5	11.7	54.9	19.7	25.4	42.7	3.3	16.6	37.4	83.9
71	Wilmington, Del.	64.5	.....	0.6	8.1	1.1	3.7	1.9	2.8	17.3	68.7	14.3	17.0	50.2	5.3	11.6	33.0	80.8
72	Duluth, Minn.	51.0	.....	6.3	17.2	1.0	2.9	1.1	1.0	19.5	53.9	10.3	35.8	41.4	10.6	9.9	38.1	96.4
73	Akron, Ohio	57.5	.....	4.6	14.6	0.9	2.2	1.9	3.0	15.2	51.7	16.4	31.9	46.4	4.7	16.2	32.7	98.8
74	Norfolk, Va.	64.2	0.3	12.4	0.2	0.3	5.1	1.6	5.4	10.6	64.8	19.5	15.7	49.8	5.0	16.5	28.7	84.6
75	Elizabeth, N. J.	56.7	0.9	8.7	7.4	0.3	16.3	2.7	7.0	0.1	65.4	11.3	23.3	64.3	0.2	11.1	24.4	98.5
76	Utica, N. Y.	83.1	.....	6.0	5.9	0.2	2.6	0.7	1.3	0.3	70.9	8.1	21.0	65.7	.....	7.5	26.8	92.6
77	Somerville, Mass.	75.6	2.2	0.2	4.0	0.1	0.4	4.4	1.2	11.8	72.3	10.2	17.5	69.4	3.8	10.3	16.5	101.3
78	Waterbury, Conn.	69.7	1.4	4.9	2.7	1.1	3.0	0.9	2.3	13.9	69.0	10.6	20.4	63.2	3.2	10.2	23.4	96.2
79	St. Joseph, Mo.	62.7	.....	9.2	21.5	0.5	2.8	0.8	2.3	0.2	60.3	6.7	33.0	56.8	0.1	6.4	36.7	94.4
80	Manchester, N. H.	74.2	2.3	4.6	0.1	0.2	0.7	2.2	3.5	12.2	82.1	5.1	12.8	67.3	7.2	4.6	20.9	90.8
81	Troy, N. Y.	71.6	.....	4.3	6.7	(1)	2.3	1.1	0.7	13.3	68.3	11.5	20.2	75.2	5.4	13.6	5.8	118.1
82	Hoboken, N. J.	56.9	0.1	10.5	(1)	0.1	14.7	1.2	3.6	12.8	83.3	10.1	6.6	49.5	8.7	7.1	34.7	69.8
83	Wilkes-Barre, Pa.	74.9	2.4	7.9	5.6	0.4	4.4	3.2	1.1	0.2	65.6	10.2	24.2	66.6	0.3	10.4	22.7	101.8
84	Fort Wayne, Ind.	41.9	1.4	3.4	22.9	0.2	6.0	0.8	1.0	22.3	54.0	1.9	44.1	44.3	15.0	2.1	38.6	109.8
85	Jacksonville, Fla.	35.5	.....	7.9	4.4	1.4	11.8	2.8	2.7	33.5	63.2	11.0	25.8	39.0	13.4	9.1	38.5	82.8
86	Evansville, Ind.	51.2	0.4	6.3	16.6	0.2	10.0	0.7	3.3	11.3	55.6	4.5	39.9	49.3	6.6	4.6	39.5	100.5
87	Erie, Pa.	52.9	0.9	4.6	4.3	0.7	9.0	1.8	1.5	24.3	62.8	4.2	33.0	55.0	8.3	4.2	32.5	100.8
88	East St. Louis, Ill.	58.2	.....	20.1	15.4	0.2	4.9	1.2	(1)	.....	69.3	9.9	20.8	60.2	.....	8.6	31.3	86.9
89	Passaic, N. J.	61.1	0.1	8.0	4.8	0.8	18.9	1.9	4.4	(1)	73.0	14.3	12.7	63.1	.....	12.3	24.6	86.4
90	Harrisburg, Pa.	66.0	0.7	3.4	6.9	0.4	4.0	1.1	4.5	12.9	67.4	9.2	23.4	65.6	4.5	9.6	20.3	104.1
91	Peoria, Ill.	63.6	.....	13.3	15.4	0.4	2.7	2.8	1.5	0.2	66.4	4.7	28.9	56.5	0.3	4.0	39.1	85.7
92	Wichita, Kans.	66.2	.....	2.5	26.9	1.0	1.0	1.1	1.2	0.2	44.1	11.6	44.3	63.4	0.4	16.8	19.4	144.6
93	Bayonne, N. J.	52.4	.....	3.7	3.6	0.3	16.5	0.4	4.9	18.3	81.8	13.1	5.1	64.3	12.5	12.3	10.9	93.9
94	South Bend, Ind.	60.3	0.5	5.6	13.1	0.2	8.7	1.0	0.9	9.6	63.4	4.1	32.5	62.4	6.1	4.4	27.1	103.0
95	Savannah, Ga.	51.9	.....	11.5	3.8	0.9	17.1	1.2	1.7	11.9	65.5	11.3	23.2	56.4	5.4	10.7	27.5	94.4
96	Johnstown, Pa.	74.4	2.7	7.5	3.8	1.3	4.3	1.9	4.0	0.1	70.4	6.9	22.7	60.4	0.1	5.9	33.5	86.0
97	Brockton, Mass.	73.1	2.0	0.4	3.9	0.7	0.3	8.3	2.2	9.1	70.2	9.7	20.1	61.8	3.9	9.1	25.2	93.7
98	Sacramento, Cal.	50.1	.....	6.0	18.6	0.4	14.0	0.6	1.6	8.8	60.5	9.3	30.2	34.3	2.3	5.6	57.7	60.6
99	El Paso, Tex.	54.4	.....	4.9	3.0	1.8	5.7	1.9	4.3	23.9	57.0	13.0	30.0	38.1	7.0	10.3	44.5	79.2
100	Terre Haute, Ind.	73.9	0.5	8.0	0.5	0.1	11.6	1.7	1.8	1.8	78.4	5.2	16.4	76.7	1.6	5.2	16.5	99.9
101	Holyoke, Mass.	53.8	1.2	3.7	0.7	0.3	0.5	2.0	2.5	35.3	77.2	6.9	15.9	53.0	21.3	6.9	15.8	100.1
102	Portland, Me.	61.1	1.2	3.8	1.5	0.1	10.0	1.9	3.4	17.0	71.1	15.8	13.1	58.5	6.8	14.5	20.1	92.0
103	Allentown, Pa.	63.7	2.6	5.2	8.1	0.2	4.0	0.4	1.1	14.7	64.5	5.8	29.7	46.6	3.6	4.5	45.2	78.0
104	Springfield, Ill.	63.1	.....	9.2	5.7	0.2	2.0	1.1	1.7	16.9	61.5	4.8	33.7	55.8	8.6	5.0	30.7	104.6
105	Canton, Ohio	59.8	.....	5.2	16.2	0.3	2.4	0.9	3.2	12.0	57.6	18.6	23.8	37.7	4.0	13.5	44.9	72.3
106	Charleston, S. C.	68.3	0.3	11.0	3.2	1.6	4.6	0.8	5.6	4.5	68.4	15.3	16.3	67.7	0.7	15.4	16.2	100.1
107	Chattanooga, Tenn.	61.9	.....	7.1	7.8	1.1	15.2	4.2	2.0	0.8	65.2	19.6	15.2	59.0	0.6	17.9	22.5	91.4
108	Pawtucket, R. I.	62.5	0.5	4.1	0.5	0.3	0.8	2.2	6.9	22.1	66.0	20.5	13.5	62.2	5.5	21.0	11.3	102.6
109	Berkeley, Cal.	61.4	.....	1.5	12.9	(1)	19.9	1.5	2.7	0.1	69.9	6.0	24.1	72.8	0.2	6.3	20.7	104.5
110	Altoona, Pa.	59.6	0.8	4.6	11.5	0.7	4.8	1.8	2.0	14.2	60.5	12.0	27.5	57.1	2.7	11.9	28.3	98.9
111	Mobile, Ala.	41.0	.....	11.3	10.5	2.5	12.6	2.3	1.6	18.2	64.1	18.0	17.9	64.6	10.8	21.2	3.4	117.7
112	Atlantic City, N. J.	58.7	(1)	11.8	0.7	0.2	10.8	1.8	6.8	9.1	63.4	17.7	18.9	55.7	2.9	16.4	25.0	92.5
113	Sioux City, Iowa	60.3	.....	1.0	21.0	1.5	1.7	2.6	2.0	9.9	50.3	4.9	44.9	46.8	3.8	4.9	44.5	100.5
114	Little Rock, Ark.	54.0	.....	5.0	22.8	1.6	7.5	4.1	3.4	1.6	81.5	5.8	12.7	66.1	1.0	4.7	28.2	82.4
115	Covington, Ky.	55.9	.....	8.6	7.5	0.5	8.5	0.8	1.3	16.9	76.2	13.0	10.8	55.4	6.2	10.5	28.0	80.7
116	Saginaw, Mich.	57.8	.....	3.5	11.2	0.5	10.1	2.3	3.0	11.7	64.2	5.4	30.4	72.6	6.7	6.7	14.0	123.6
117	Flint, Mich.	52.5	.....	2.0	16.1	0.8	5.0	5.7	1.5	16.4	49.9	7.4	42.7	32.3	8.2	6.0	53.5	81.0
118	Rockford, Ill.	68.9	.....	1.0	13.5	1.1	2.1	3.4	0.7	9.4	63.6	7.3	29.1	50.5	4.6	6.3	38.6	86.7
119	Tampa, Fla.	49.7	.....	7.1	19.2	1.3	16.2	3.9	2.3	0.3	48.0	13.2	38.8	55.3	0.3	15.2	29.2	115.6
120	Pueblo, Colo.	57.0	.....	1.7	10.3	0.8	4.6	0.5	1.0	24.1	67.0	15.0	18.0	46.2	11.1	12.8	29.8	85.6
121	New Britain, Conn.	67.3	1.6	3.1	3.3	1.1	3.1	3.8	2.5	14.1	61.0	11.9	27.1	61.1	4.0	12.7	22.2	106.8
122	San Diego, Cal.	62.8	.....	6.7	5.8	0.4	9.5	2.1	1.1	11.6	60.6	17.2	22.2	49.6	10.8	17.1	22.5	99.5
123	Binghamton, N. Y.	72.2	.....	4.5	5.9	0.4	2.1	2.8	1.0	10.9	77.7	6.7	15.6	53.2	8.5	5.3	33.0	79.4
124	York, Pa.	70.0	1.6	4.6	9.6	0.5	7.5	0.9	5.2	(1)	65.0	10.3	24.7	58.0	(1)	9.2	32.8	89.3
125	Springfield, Ohio	57.9	.....	6.9	7.3	0.5	2.6	5.4	7.9	11.6	63.4	12.9	23.7	51.7	3.9	11.3	33.0	87.8
126	Malden, Mass.	75.0	2.0	0.1	3.6	0.1	0.2	4.4	4.3	10.2	70.3	12.0	17.7	67.3	4.4	12.2	16.0	102.0
127	Lancaster, Pa.	61.4	0.3	4.4	1.0	0.1	5.0	0.7	2.0	25.1	71.1	7.3	21.6	50.8	12.7	6.5	30.0	89.3
128	Augusta, Ga.	47.0	.....	9.7	1.0	0.8	15.2	6.7	2.1	17.5	68.1	16.9	15.0	58.1	5.0	15.6	21.3	92.6
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.																	
129	Kalamazoo, Mich.	66.0	.....	0.7	9.3	0.3	8.4	5.2	0.9	9.2	67.0	8.1	24.9	68.7	6.3	8.4	21.6	104.4
130	Davenport, Iowa	75.1	.....	1.7	15.9	0.7	2.7	2.3	1.0	0.5	66.3	3.2	30.5	61.5	0.1	2.9	35.4	92.9
131	Topeka, Kans.	68.0	.....	2.5	13.6	0.4	1.3	2.1	1.7	10.3	57.6	9.6	32.8	52.2	4.6	9.5	33.7	98.6
132	Salem, Mass.	79.2	1.6	0.2	0.9	0.3	0.2	4.6	2.0	11.1	70.0	9.0	21.0	50.4	3.9	7.0	38.7	77.6
133	Haverhill, Mass.	67.7	2.2	5.9	3.0	0.3	0.7	4.8	4.1	11.4	71.3	8.1	20.6	67.8	4.2	8.1	19.9	101.0
134	Pasadena, Cal.	46.9	.....	1.2	9.5	0.1	10.4	2.6	0.7	28.7	62.3	6.1	31.6	54.5	13.2	6.7	25.6	108.6
135	Bay City, Mich.	59.6	.....	2.4	6.9	(1)	10.2	1.6	0.9	18.4	66.5	5.1	28.4	58.8	11.9	5.4	23.9	106.3
136	McKeesport, Pa.	55.4	0.9	3.0	4.1	1.4	3.2	1.5	17.1	13.5	64.9	6.9	28.2	50.2	11.7	6.6	31.6	95.3
137	Huntington, W. Va.	58.9	0.9	1.2	33.3	1.3	1.5	0.9	1.1	1.0	45.4	10.4	44.2	36.0	0.6	8.4	55.0	80.6
138	Racine, Wis.	54.2	.....	16.1	16.5	0.4	8.4	1.7	1.0	1.7	62.1	4.8	33.1	57.3	1.4	4.5	36.9	94.4
139	Lincoln, Nebr.	62.0	0.6	4.9	14.9	0.4	1.2	0.6	0.6	14.9	60.8	7.6	31.6	47.6	9.8	7.2	35.3	94.5
140	Chelsea, Mass.	72.8	1.5	4.5	1.7	0.3	(1)	3.9	3.6	11.7	69.2	16.0	14.8	65.9	2.6	15.9	15.6	99.1

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

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TABLE 6.—PER CENT DISTRIBUTION, BY PRINCIPAL CLASSES, OF REVENUE RECEIPTS AND GOVERNMENTAL COST PAYMENTS: 1917—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 obtained from— Taxes. Property.	Poll.	Business and nonbusiness license.	Special assessments and special charges for outlays.	Fines, forfeits, and escheats.	Subventions, grants, gifts, donations, and pension assessments.	Earnings of general departments.	Highway privileges, rents, and interest.	Earnings of public service enterprises.	Per cent required for meeting— Expenses.	Interest.	Per cent available for outlays and other purposes.	PER CENT OF GOVERNMENTAL COST PAYMENTS REPRESENTED BY— Payments for— Expenses of general departments.	Expenses of public service enterprises.	Interest.	Outlays.	Revenue receipts.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.																	
141	Superior, Wis.	63.2	.....	5.2	24.6	0.9	4.4	0.8	0.8	.....	67.2	4.6	28.2	65.5	.....	4.6	30.0	97.5
142	Macon, Ga.	34.5	.....	8.6	10.8	1.1	18.4	3.8	3.0	19.8	65.6	6.8	27.6	52.4	11.4	6.6	29.6	97.2
143	Muskogee, Okla.	69.3	.....	2.1	(1)	2.1	3.8	2.6	5.1	15.0	53.6	22.6	23.8	48.7	5.1	22.7	23.5	100.4
144	Woonsocket, R. I.	58.4	0.8	5.7	3.3	0.1	1.6	2.8	9.1	18.3	63.8	21.6	14.6	46.4	2.7	16.6	34.3	76.9
145	Newton, Mass.	76.5	1.0	0.1	3.7	0.1	1.4	3.8	4.9	8.7	66.3	12.3	21.4	72.1	2.6	13.9	11.4	112.6
146	Montgomery, Ala.	38.5	.....	15.6	18.8	2.4	4.1	2.5	1.8	16.4	59.5	25.5	15.0	57.0	7.7	27.7	7.6	108.8
147	Butte, Mont.	49.5	2.7	8.1	24.0	2.9	9.0	1.3	2.5	.....	68.9	12.1	19.0	61.2	.....	10.7	28.1	88.7
148	Wheeling, W. Va.	67.6	0.7	5.8	1.0	1.6	1.6	1.3	2.1	18.3	74.3	6.2	19.5	68.1	11.2	6.6	14.1	106.7
149	Roanoke, Va.	72.9	0.4	14.7	1.1	2.7	3.4	1.2	2.5	1.1	64.7	14.4	20.9	67.9	0.5	15.2	16.4	105.6
150	West Hoboken, N. J.	44.2	0.2	9.6	12.1	0.1	26.1	1.1	6.5	.....	76.5	11.2	12.3	72.6	.....	10.7	16.7	95.0
151	East Orange, N. J.	60.4	0.6	2.0	3.8	0.1	13.3	2.7	4.3	13.0	68.7	13.0	18.3	65.5	4.5	13.3	16.7	101.9
152	Lansing, Mich.	57.2	.....	0.4	5.5	0.8	5.3	2.3	0.4	28.1	59.8	0.9	39.3	43.9	13.4	0.9	41.8	95.8
153	Galveston, Tex.	55.4	.....	2.8	0.5	0.1	14.9	11.2	3.6	11.4	62.7	17.6	19.7	50.6	6.7	16.1	26.6	91.4
154	Fitchburg, Mass.	70.5	1.7	3.4	2.4	0.3	0.3	6.1	2.7	12.7	70.9	8.2	20.9	66.7	5.9	8.4	19.0	102.4
155	Chester, Pa.	63.6	3.3	6.7	13.7	1.5	6.3	2.1	2.4	0.4	68.8	13.9	17.3	69.9	0.1	14.1	15.9	101.7
156	Perth Amboy, N. J.	44.4	0.1	8.6	8.6	0.7	10.3	1.6	2.7	23.1	65.4	15.9	18.7	33.7	5.1	9.4	51.8	59.3
157	New Castle, Pa.	76.7	.....	3.6	9.3	1.7	4.4	2.4	1.4	0.5	65.3	4.7	30.0	67.6	(1)	4.9	27.5	103.5
158	Lexington, Ky.	56.8	.....	13.0	17.8	0.3	5.9	1.1	4.6	0.5	52.8	8.7	38.5	52.6	0.1	8.7	38.5	100.0
159	Springfield, Mo.	57.9	0.8	16.5	16.3	1.2	4.3	1.3	1.2	0.5	59.6	2.2	38.2	63.4	0.4	2.3	33.9	106.9
160	Hamilton, Ohio.	52.0	.....	4.6	12.6	0.2	2.1	0.4	1.3	26.9	65.0	12.5	22.5	44.6	19.9	12.5	23.1	99.2
161	Charlotte, N. C.	50.5	1.3	3.8	14.2	0.8	8.9	1.3	0.4	19.0	58.8	18.9	22.3	55.7	10.1	21.2	13.0	111.9
162	Decatur, Ill.	64.7	.....	1.1	18.0	0.4	2.5	1.7	1.6	9.9	50.1	6.0	43.9	47.9	4.1	6.2	41.8	103.7
163	Dubuque, Iowa.	73.8	.....	0.4	12.8	0.2	1.8	0.7	0.4	9.9	64.0	9.1	26.9	62.7	8.0	10.0	19.2	110.6
164	Portsmouth, Va.	62.4	*0.4	9.6	.....	1.1	4.8	1.8	19.0	0.9	67.5	24.3	8.2	58.1	1.3	21.4	19.2	88.1
165	Everett, Mass.	77.2	1.8	0.2	1.1	0.1	0.3	4.3	2.9	12.2	65.2	14.0	20.8	74.6	4.2	16.9	4.2	121.0
166	San Jose, Cal.	50.1	.....	10.7	16.7	0.3	19.3	2.3	0.6	(1)	66.3	5.4	28.3	69.7	.....	5.7	24.6	105.1
167	Pittsfield, Mass.	75.0	2.1	3.3	3.6	0.2	0.2	2.0	1.1	12.5	63.0	11.4	25.6	67.0	2.1	12.5	18.4	109.6
168	Knoxville, Tenn.	47.4	0.2	8.8	3.2	1.4	7.8	5.1	0.9	25.1	66.3	18.1	15.6	44.8	9.9	14.9	30.5	82.4
169	Quincy, Mass.	68.3	2.1	0.6	4.9	0.4	0.7	2.7	2.8	17.5	81.1	15.9	3.0	58.5	4.4	12.3	24.8	77.5
170	Elmira, N. Y.	65.9	.....	4.3	5.3	0.2	2.4	1.0	1.2	19.7	70.0	11.3	18.7	52.2	10.2	10.1	27.5	89.1
171	Joliet, Ill.	50.7	.....	17.0	16.4	0.7	1.8	1.1	0.9	11.3	67.9	4.7	27.4	48.5	8.4	3.9	39.1	83.8
172	New Rochelle, N. Y.	88.0	.....	2.5	4.6	0.1	1.7	1.7	1.1	0.3	64.4	12.0	23.5	60.4	0.1	11.4	28.1	94.0
173	Auburn, N. Y.	67.9	.....	3.6	8.6	0.2	2.1	2.2	1.3	14.0	69.9	5.8	24.3	75.2	7.9	6.9	10.1	118.8
174	Cedar Rapids, Iowa.	69.4	.....	1.0	11.2	0.6	2.0	1.5	1.2	13.1	64.8	6.1	29.1	61.4	6.5	6.4	25.8	104.8
175	Niagara Falls, N. Y.	61.7	.....	5.1	17.5	0.9	1.6	0.6	1.1	11.6	60.9	12.7	26.4	61.0	4.5	13.6	20.8	107.6
176	Mount Vernon, N. Y.	84.7	.....	2.7	6.0	0.2	4.0	1.3	1.0	.....	73.0	16.0	11.0	65.5	.....	14.4	20.1	89.7
177	Amsterdam, N. Y.	65.6	.....	4.5	8.2	0.3	2.1	0.6	1.1	17.7	58.4	8.5	33.1	69.5	5.2	10.8	14.4	127.9
178	Loraine, Ohio.	60.9	.....	4.9	15.1	0.7	1.7	1.2	1.5	14.1	54.9	14.5	30.6	47.5	6.7	14.3	31.6	98.6
179	Quincy, Ill.	62.8	.....	10.8	4.3	0.5	3.1	2.0	3.9	12.7	61.9	3.2	34.9	33.7	1.8	1.8	62.7	57.4
180	Jamestown, N. Y.	58.6	.....	2.1	8.5	0.4	2.2	4.2	0.8	23.1	60.6	8.6	30.8	54.6	9.9	9.2	26.3	106.5
181	Taunton, Mass.	54.8	1.2	3.7	1.9	0.2	3.2	4.3	5.8	24.9	69.8	10.6	19.6	58.6	19.4	11.8	10.2	111.7
182	Oshkosh, Wis.	59.9	.....	9.7	5.0	0.5	5.2	1.5	2.9	15.3	72.8	9.2	18.0	62.8	4.4	8.6	24.2	92.3
183	Waterloo, Iowa.	68.5	1.2	0.6	12.0	0.9	2.1	1.9	1.0	11.7	56.9	9.6	33.5	47.4	9.6	9.6	33.4	100.2
184	Fresno, Cal.	49.6	.....	9.8	15.3	0.5	21.7	2.0	0.6	0.4	63.3	4.9	31.8	58.1	0.3	4.5	37.1	92.3
185	Everett, Wash.	45.4	.....	0.6	28.7	0.7	15.5	0.8	0.5	7.9	51.3	18.6	30.1	20.9	1.8	8.2	69.1	44.2
186	Lima, Ohio.	54.9	.....	6.3	10.8	0 5	2.8	1.9	4.9	17.9	60.9	11.4	27.7	38.9	4.7	8.2	48.2	71.6
187	Jackson, Mich.	60.6	.....	3.8	7.1	0.8	7.8	5.0	3.2	11.8	68.9	4.5	26.6	53.4	4.2	3.7	38.6	83.6
188	Stockton, Cal.	56.4	.....	5.3	23.8	0.6	10.3	0.7	1.2	1.6	60.3	6.2	33.5	48.6	1.1	5.1	45.2	82.4
189	Shreveport, La.	64.4	0.6	7.7	6.0	2.8	4.5	4.2	4.4	5.3	64.0	15.4	20.6	26.6	0.3	6.5	66.6	42.0
190	Austin, Tex.	50.8	.....	1.3	(1)	0.8	6.0	4.3	2.8	34.0	59.5	15.7	24.8	32.4	10.9	11.4	45.3	72.8
191	Columbia, S. C.	50.7	1.0	10.2	1.8	2.6	3.9	1.2	3.7	24.9	75.7	21.5	2.8	47.7	5.8	15.2	31.3	70.7
192	Boise, Idaho.	59.8	.....	1.3	23.6	0.8	10.6	2.0	0.9	1.0	68.7	11.8	19.5	59.7	1.0	10.4	29.0	88.3
193	Aurora, Ill.	56.9	.....	9.5	14.8	0.7	2.1	2.2	1.3	12.6	61.5	7.7	30.8	56.1	10.4	8.3	25.2	108.1
194	Williamsport, Pa.	73.6	3.6	7.0	3.4	0.5	5.9	2.3	1.1	2.6	78.3	4.8	16.9	84.9	0.2	5.2	9.8	108.6
195	Waco, Tex.	70.8	.....	1.9	0.7	0.8	6.0	1.2	3.0	15.5	67.6	16.0	16.4	63.7	9.6	17.3	9.4	108.4
196	Joplin, Mo.	45.5	.....	14.9	20.5	2.9	3.9	3.4	3.6	5.3	62.7	4.1	33.2	50.4	5.1	3.6	40.9	88.5
197	Orange, N. J.	53.5	0.2	5.9	2.5	0.4	17.7	1.7	4.5	13.7	70.0	14.5	15.5	74.6	5.9	16.6	2.8	115.0
198	Lynchburg, Va.	59.0	0.2	17.5	0.8	1.1	1.9	1.9	5.3	12.3	59.2	15.5	25.3	58.0	2.9	15.9	23.2	102.8
199	Bellingham, Wash.	38.5	.....	0.8	33.5	0.6	15.7	0.5	0.6	9.9	45.1	12.0	42.9	40.9	3.1	11.7	44.3	97.4
200	Colorado Springs, Colo.	56.3	.....	2.6	2.2	0.6	12.7	2.6	0.8	22.2	66.7	11.4	21.9	72.0	6.7	13.4	7.9	118.1
201	Brookline, Mass.	88.6	0.8	0.1	1.2	(1)	0.2	1.9	0.7	6.6	69.1	9.4	21.5	69.5	2.8	9.8	17.9	104.7
202	Danville, Ill.	65.4	.....	10.5	18.1	1.1	4.0	0.9	.....	.....	59.9	6.7	33.4	67.5	.....	7.6	24.9	112.8
203	Kenosha, Wis.	47.9	.....	16.6	7.7	1.0	14.6	1.0	1.3	9.9	46.3	3.6	50.1	35.2	3.2	3.0	58.7	82.8
204	Newport, Ky.	62.0	.....	7.1	3.4	0.2	7.5	1.9	0.4	17.4	70.4	10.3	19.3	67.7	9.1	11.3	12.0	109.1
205	La Crosse, Wis.	64.6	.....	11.5	4.0	0.4	5.2	1.2	4.3	8.8	64.1	8.2	27.7	73.4	4.8	10.0	11.8	122.1
206	Council Bluffs, Iowa.	53.4	0.4	0.7	14.4	0.5	12.4	0.9	2.1	15.2	47.6	5.7	46.7	53.2	8.6	7.4	30.8	130.0
207	Tulsa, Okla.	45.5	.....	4.4	28.9	3.6	3.9	1.9	1.9	9.8	40.0	12.8	47.2	29.1	5.2	11.0	54.7	85.8
208	Winston-Salem, N. C.	51.5	1.7	2.6	6.5	3.0	8.5	6.3	1.2	18.7	67.7	19.1	13.2	45.3	9.3	15.4	30.1	80.5
209	Ogden, Utah.	48.3	0.4	7.7	14.4	1.9	12.0	1.0	0.5	13.7	56.8	9.0	34.2	65.9	4.1	11.2	18.8	123.3
210	Norristown, Pa.	78.4	4.9	2.4	0.1	0.5	7.8	3.1	2.3	0.5	67.0	12.7	20.3	79.2	0.3	15.1	5.3	118.8
211	Stamford, Conn.	85.3	.....	4.5	2.7	1.2	1.8	2.5	2.1	.....	69.2	10.8	20.0	65.2	.....	10.2	24.6	94.2
212	Zanesville, Ohio.	59.5	.....	5.9	9.3	0.5	2.1	1.4	1.9	19.4	63.6	10.5	26.9	52.8	10.8	10.7	25.8	101.6
213	Madison, Wis.	60.1	.....	8.2	14.6	0.3	5.1	2.0	1.8	8.0	55.2	7.9	36.9	41.3	4.4	6.5	47.9	82.7
214	Waltham, Mass.	75.2	1.8	0.2	2.1	0.1	0.2	3.4	3.1	13.8	71.0	7.5	21.5	75.6	6.9	8.7	8.8	116.1
215	Easton, Pa.	74.0	5.0	7.4	0.6	0.7	6.7	3.6	1.1	0.9	82.1	8.9	9.0	78.0	(1)	8.4	13.6	95.0
216	Charleston, W. Va.	52.4	0.6	2.2	38.8	1.5	1.3	1.2	1.5	0.5	40.9	8.7	50.4	44.7	0.5	9.6	45.2	110.6
217	Poughkeepsie, N. Y.	67.5	.....	3.7	6.7	0.3	2.3	4.8	1.4	13.3	72.1	12.7	15.2	67.9	7.2	13.2	11.7	104.2
218	Newport, R. I.	84.1	0.1	3.7	.....	0.1	2.1	2.0	8.0	0.1	73.9	6.9	19.2	74.1	0.2	7.0	18.7	100.6
219	Wilmington, N. C.	65.3	1.7	7.2	0.5	0.1	8.4	3.6	1.7	11.6	66.[illegible]	20.2	13.8	55.4	9.9	19.9	14.8	98.9

1 Less than one-twentieth of 1 per cent.

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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.	Other than on liquor traffic. Collected with issue of license.
	Grand total	$742,320,878	$666,402,637	$660,314,185	$6,088,452	$14,739,512	$1,998,033	$53,454,528	$36,974,797	$6,534,834	$9,944,897
	Group I	392,351,260	353,211,330	349,232,943	3,978,387	8,396,044	215,706	26,910,893	20,337,029	3,285,091	3,288,773
	Group II	102,769,427	91,217,109	90,702,623	514,486	1,159,418	116,453	9,493,171	5,888,567	2,296,440	1,308,164
	Group III	123,703,933	111,352,227	110,588,019	764,208	3,124,892	786,755	7,823,300	5,331,332	302,584	2,189,384
	Group IV	67,095,028	59,993,593	59,525,626	467,967	952,189	446,566	5,298,214	3,224,765	203,930	1,869,519
	Group V	56,401,230	50,628,378	50,264,974	363,404	1,106,969	432,553	3,928,950	2,193,104	446,789	1,289,057
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.										
1	New York, N. Y.	$176,638,703	$164,248,462	$161,470,704	$2,777,758	$4,586,190	.....	$6,543,977	$5,196,588	$359,179	$988,210
2	Chicago, Ill.	58,983,661	49,162,919	48,996,720	166,199	.....	.....	8,480,895	7,067,172	222,680	1,191,043
3	Philadelphia, Pa.	30,209,375	27,856,283	27,693,371	162,912	.....	$75,038	2,152,182	1,916,645	.....	235,537
4	St. Louis, Mo.	18,688,080	13,989,340	13,827,243	162,097	723,456	.....	3,757,874	1,088,616	2,470,042	199,216
5	Boston, Mass.	30,048,628	25,985,727	25,757,836	227,891	2,666,540	140,668	1,135,293	1,043,339	.....	91,954
6	Cleveland, Ohio	14,867,804	13,796,546	13,796,546	.....	24,248	.....	989,051	943,265	.....	45,786
7	Detroit, Mich.	15,845,110	15,004,429	14,933,840	70,589	96,188	.....	720,179	654,836	.....	65,343
8	Baltimore, Md.	12,309,212	10,787,777	10,634,941	152,836	299,422	.....	1,108,729	1,019,151	.....	89,578
9	Pittsburgh, Pa.	18,223,396	17,373,532	17,153,389	220,143	.....	.....	798,173	713,242	.....	84,931
10	Los Angeles, Cal.	16,537,291	15,006,315	14,968,353	37,962	.....	.....	1,224,540	694,175	233,190	297,175
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.										
11	Buffalo, N. Y.	$14,248,759	$13,055,556	$12,997,573	$57,983	$423,408	.....	$735,139	$612,148	$40,920	$82,071
12	San Francisco, Cal.	14,266,183	12,684,587	12,684,587	.....	.....	.....	1,420,932	953,195	267,907	199,830
13	Milwaukee, Wis.	10,573,505	8,638,996	8,607,651	31,345	397,708	.....	1,446,644	427,828	961,781	57,035
14	Cincinnati, Ohio	9,638,853	8,769,628	8,769,628	.....	55,592	.....	732,991	633,318	.....	99,673
15	Newark, N. J.	9,933,564	8,844,509	8,739,157	105,352	142,484	$60,500	851,896	745,800	35,742	70,354
16	New Orleans, La.	6,447,897	5,420,597	5,357,545	63,052	.....	51,508	932,922	650,567	.....	282,355
17	Washington, D. C.	8,083,741	6,475,878	6,412,070	63,808	.....	.....	1,516,547	470,300	916,954	129,293
18	Minneapolis, Minn.	7,785,065	7,187,388	7,170,024	17,364	75,914	.....	506,646	390,225	53,569	62,852
19	Seattle, Wash.	8,875,334	8,754,573	8,676,662	77,911	.....	.....	59,983	.....	.....	59,983
20	Jersey City, N. J.	5,510,853	4,888,067	4,800,752	87,315	64,312	4,445	522,701	474,379	19,567	28,755
21	Kansas City, Mo.	7,405,673	6,497,330	6,486,974	10,356	.....	.....	766,770	530,807	.....	235,963
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.										
22	Portland, Oreg.	$4,738,934	$4,620,239	$4,620,239	.....	.....	.....	$92,973	.....	.....	$92,973
23	Indianapolis, Ind.	4,715,077	4,298,967	4,298,964	$3	.....	$15,546	331,307	$305,100	.....	26,207
24	Denver, Colo.	5,242,478	5,108,175	5,075,352	32,823	.....	.....	89,935	.....	.....	89,935
25	Rochester, N. Y.	5,545,359	5,170,867	5,114,457	56,410	$118,641	.....	244,267	211,623	$14,804	17,840
26	Providence, R. I.	5,053,575	4,691,560	4,676,905	14,655	396	32,362	315,678	265,300	78	50,300
27	St. Paul, Minn.	4,596,811	3,962,859	3,943,030	19,829	16,610	.....	613,899	415,520	164,038	34,341
28	Louisville, Ky.	4,514,642	3,985,989	3,963,088	22,901	.....	24	479,387	323,870	.....	155,517
29	Columbus, Ohio	3,035,892	2,885,090	2,885,090	.....	5,328	.....	115,122	100,780	.....	14,342
30	Oakland, Cal.	3,902,465	3,543,464	3,523,476	19,988	.....	.....	338,176	233,340	37,889	66,947
31	Toledo, Ohio	3,014,444	2,782,876	2,782,876	.....	7,268	.....	211,722	196,406	.....	15,316
32	Atlanta, Ga.	2,708,082	2,417,084	2,361,189	55,895	.....	17,207	273,791	.....	39,459	234,332
33	Birmingham, Ala.	1,365,311	913,150	908,652	4,498	.....	26,190	387,390	.....	6,398	380,992
34	Omaha, Nebr.	3,526,994	3,165,882	3,165,882	.....	.....	.....	350,277	325,014	.....	25,263
35	Worcester, Mass.	4,016,540	3,318,885	3,282,666	36,219	381,862	100,874	210,337	192,605	.....	17,732
36	Richmond, Va.	2,797,348	2,558,068	2,551,045	7,023	.....	23,741	206,583	38,000	.....	168,583
37	Syracuse, N. Y.	3,163,744	2,917,484	2,892,288	25,196	55,995	.....	180,787	150,242	9,917	20,628
38	Spokane, Wash.	1,715,626	1,692,100	1,692,100	.....	.....	.....	19,496	.....	.....	19,496
39	New Haven, Conn.	2,954,446	2,616,383	2,593,414	22,969	81,220	42,052	200,879	188,594	.....	12,285
40	Memphis, Tenn.	2,110,062	2,003,397	1,991,328	12,069	.....	.....	86,159	.....	.....	86,159
41	Scranton, Pa.	1,765,971	1,479,522	1,460,200	19,322	.....	24,269	253,302	237,600	.....	15,702
42	Paterson, N. J.	1,853,366	1,586,664	1,553,821	32,843	13,434	7,000	231,110	202,050	11,904	17,156
43	Grand Rapids, Mich.	2,072,752	1,974,195	1,973,416	779	.....	.....	81,573	58,938	.....	22,635
44	Fall River, Mass.	2,561,347	2,141,178	2,125,138	16,040	200,312	63,090	155,472	144,223	.....	11,249
45	Dayton, Ohio	1,967,421	1,806,566	1,806,566	.....	2,059	.....	137,565	129,075	.....	8,490
46	Dallas, Texas	2,411,461	2,333,835	2,292,779	41,056	.....	.....	76,849	39,348	186	37,315
47	San Antonio, Tex.	2,323,501	2,227,190	2,200,068	27,131	.....	.....	72,770	36,281	.....	36,489
48	Bridgeport, Conn.	2,752,122	2,476,621	2,455,104	21,517	23,175	53,460	182,797	165,604	.....	17,193
49	New Bedford, Mass.	2,725,614	2,217,688	2,212,130	5,558	351,340	50,505	104,747	93,218	.....	11,529
50	Salt Lake City, Utah	2,379,505	2,029,346	2,028,015	1,331	.....	.....	320,100	224,881	.....	95,219
51	Nashville, Tenn.	1,481,230	1,258,004	1,242,402	15,602	.....	.....	214,980	[1] 1,005	.....	213,975
52	Cambridge, Mass.	2,997,024	2,675,855	2,647,796	28,059	270,977	38,756	5,515	24	.....	5,491
53	Lowell, Mass.	2,023,188	1,708,436	1,679,878	28,558	148,539	46,214	113,744	107,509	.....	11,235
54	Tacoma, Wash.	1,439,750	1,419,402	1,419,402	.....	.....	.....	17,447	.....	.....	17,447
55	Houston, Tex.	2,400,990	2,336,948	2,320,176	16,772	.....	.....	58,019	32,937	.....	25,082
56	Trenton, N. J.	1,532,974	1,347,282	1,304,793	42,489	15,418	18,500	141,684	125,700	6,476	9,508
57	Hartford, Conn.	3,178,911	2,289,867	2,289,867	.....	736,357	53,749	95,642	85,445	.....	10,197
58	Reading, Pa.	1,067,898	945,632	939,047	6,585	.....	35,542	82,251	68,008	.....	14,243
59	Youngstown, Ohio	1,894,178	1,774,140	1,774,140	.....	1,494	.....	114,341	108,429	.....	5,912
60	Fort Worth, Tex.	1,284,411	1,238,334	1,203,280	35,054	.....	.....	39,685	27,618	.....	12,067
61	Camden, N. J.	1,222,721	1,044,468	1,027,431	17,037	14,590	9,498	144,311	130,641	4,897	8,773
62	Albany, N. Y.	2,463,291	2,267,320	2,251,837	15,483	60,711	.....	130,249	117,859	6,538	5,852
63	Springfield, Mass.	3,512,052	3,076,186	3,054,679	21,507	232,858	60,348	140,817	123,497	.....	17,320
64	Lynn, Mass.	1,906,301	1,708,042	1,693,681	14,361	132,806	54,080	10,075	1	.....	10,074
65	Des Moines, Iowa	2,002,525	1,971,604	1,968,337	3,267	.....	.....	13,436	.....	.....	13,436
66	Lawrence, Mass.	1,765,599	1,365,374	1,341,995	23,379	253,502	13,748	131,654	125,047	.....	6,607

[1] Exclusive of receipts from permits issued by public service exterprises, which are included in Table 11.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1917.

assigned to each, see page 19. For a text discussion of this table, see page 62.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.								RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				
Nonbusiness license taxes.				Total.	Special assessments for expenses.			Special assessments for outlays.			Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	City number.
Total.	Paid by persons granted—				Total.	Original levies.	Penalties and interest.	Total.	Original levies.	Penalties and interest.						
	Dog licenses.	General licenses.	Permits.[1]													
$5,726,168	$661,909	$2,386,531	$2,677,728	$83,195,596	$2,959,415	$2,952,579	$6,836	$75,478,801	$72,184,429	$3,294,372	$4,757,380	$4,938,727	$4,672,914	$67,948	$197,865	
3,617,287	255,563	1,616,366	1,745,358	34,721,128	683,775	683,319	456	30,232,457	29,280,086	952,371	3,804,896	2,163,451	2,041,994	26,190	95,267	
783,276	105,368	400,058	277,850	13,846,665	606,784	604,079	2,705	13,062,599	12,425,392	637,207	177,282	601,916	560,070	2,254	39,592	
616,759	149,392	184,261	283,106	17,492,086	1,089,558	1,088,463	1,095	16,043,586	14,780,825	1,262,761	358,942	963,871	879,340	31,350	53,181	
404,466	75,056	100,889	228,521	8,845,225	274,281	272,061	2,220	8,294,167	8,154,037	140,130	276,777	590,696	583,557	1,119	6,020	
304,380	76,530	84,957	142,893	8,290,492	305,017	304,657	360	7,845,992	7,544,089	301,903	139,483	618,793	607,953	7,035	3,805	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.																
$1,260,074	.....	$163,333	$1,096,741	$14,800,278	.....	.....	.....	$11,154,454	$10,377,428	$777,026	$3,645,824	$959,598	$938,220	$7,081	$14,297	1
1,339,847	$113,610	986,178	240,059	9,246,158	$1,443	$1,443	.....	9,224,815	9,189,095	35,720	19,900	502,279	494,040	2,020	6,219	2
125,872	41	.....	125,831	697,821	.....	.....	.....	672,411	672,411	.....	25,410	74,717	73,027	.....	1,690	3
217,410	19,478	157,355	40,577	2,676,061	221,773	221,773	.....	2,454,288	2,454,288	.....	.....	44,578	27,248	15,401	1,929	4
120,400	24,129	.....	96,271	365,545	15,751	15,751	.....	341,803	311,772	30,031	7,991	79,441	77,868	190	1,383	5
57,959	6,142	.....	51,817	1,877,520	326,870	326,870	.....	1,550,650	1,550,650	.....	.....	95,133	93,090	935	1,108	6
24,314	17,684	.....	6,630	2,101,220	.....	.....	.....	2,063,343	1,953,795	109,548	37,877	118,435	111,375	.....	7,060	7
113,284	25,226	85,858	2,200	345,365	.....	.....	.....	281,077	281,077	.....	64,788	9,648	4,743	64	4,841	8
51,691	16,488	34,941	262	244,759	.....	.....	.....	244,759	244,759	.....	.....	158,677	105,161	.....	53,516	9
306,436	32,765	188,701	84,970	2,365,901	117,938	117,482	$456	2,244,857	2,244,811	46	3,106	120,945	117,222	499	3,224	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.																
$34,656	$11,995	$7,881	$14,780	$1,239,490	$75,019	$75,019	.....	$1,161,015	$1,161,015	.....	$3,456	$74,568	$73,898	.....	$670	11
160,664	10,189	112,021	38,454	2,555,390	.....	.....	.....	2,555,390	2,554,698	$692	.....	19,242	14,363	.....	4,879	12
90,157	21,214	53,191	15,752	1,059,516	149,043	149,043	.....	803,788	802,120	1,668	106,685	71,529	51,824	$430	19,275	13
80,642	13,009	45,938	21,695	532,867	.....	.....	.....	521,247	521,247	.....	11,620	44,321	43,601	51	669	14
34,175	992	487	32,696	972,458	5,985	5,985	.....	952,073	842,622	109,451	14,400	33,344	32,529	.....	815	15
42,870	3,435	27,076	12,359	81,505	.....	.....	.....	77,525	77,525	.....	3,980	35,968	35,744	.....	224	16
91,316	14,414	55,928	20,974	281,287	708	708	.....	245,903	234,840	11,063	34,676	137,849	133,374	.....	4,475	17
15,117	4,339	.....	10,778	1,531,818	265,445	262,740	$2,705	1,266,071	1,254,243	11,828	302	50,688	50,235	100	353	18
60,778	4,627	11,931	44,220	2,754,787	.....	.....	.....	2,754,787	2,266,967	487,820	.....	80,311	73,472	1,673	5,166	19
31,328	5,074	495	25,759	111,779	.....	.....	.....	111,779	97,094	14,685	.....	20,313	20,313	.....	.....	20
141,573	16,080	85,110	40,383	2,725,768	110,584	110,584	.....	2,613,021	2,613,021	.....	2,163	33,783	30,717	.....	3,066	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.																
$25,722	$11,003	.....	$14,719	$2,223,094	.....	.....	.....	$2,223,094	$2,207,873	$15,221	.....	$31,744	$30,811	$576	$357	22
69,257	9,360	$40,225	19,672	1,658,117	$1,808	$1,808	.....	1,652,899	1,649,589	3,310	$3,410	11,978	10,948	300	730	23
44,368	9,438	25,424	9,506	1,222,092	.....	.....	.....	1,197,277	884,664	312,613	24,815	31,501	29,211	.....	2,290	24
11,584	8,495	47	3,042	1,139,392	143,515	143,515	.....	984,312	878,182	106,130	11,565	10,675	10,675	.....	.....	25
13,579	9,983	70	3,526	87,342	.....	.....	.....	87,342	85,124	2,218	.....	6,899	6,899	.....	.....	26
3,443	3,437	6	.....	803,119	118,658	118,658	.....	683,461	650,788	32,673	1,000	19,191	18,553	473	165	27
49,242	5,174	44,068	.....	336,882	.....	.....	.....	336,482	336,482	.....	400	9,970	9,970	.....	.....	28
30,352	2,412	14,756	13,184	777,859	122,813	122,813	.....	634,613	634,613	.....	20,433	6,473	6,473	.....	.....	29
20,825	3,101	90	17,634	710,150	.....	.....	.....	694,823	694,823	.....	15,327	41,430	27,430	14,000	.....	30
12,578	4,643	.....	7,935	552,560	84,832	84,832	.....	420,605	420,605	.....	47,123	7,232	7,232	.....	.....	31
.....	.....	.....	.....	336,326	122,569	122,569	.....	212,951	211,130	1,821	806	71,404	70,378	1,000	26	32
38,581	5,076	15,941	17,564	256,485	.....	.....	.....	256,485	203,274	53,211	.....	62,668	62,668	.....	.....	33
10,835	4,941	.....	5,894	703,515	.....	.....	.....	671,026	582,315	88,711	32,489	41,025	40,192	.....	833	34
4,582	2,540	.....	2,042	212,400	74,985	74,359	$626	94,874	89,533	5,341	42,541	6,543	6,502	.....	41	35
8,956	8,876	.....	80	112,800	60,156	60,156	.....	41,313	41,191	122	11,331	37,676	37,676	.....	.....	36
9,478	4,388	.....	5,090	554,365	54,621	54,621	.....	452,181	391,275	60,906	47,563	7,143	5,706	84	1,353	37
4,030	3,995	.....	35	897,174	5,853	5,849	4	887,238	670,246	216,992	4,083	29,118	28,260	.....	858	38
13,912	1,921	.....	11,991	26,449	114	88	26	26,335	25,119	1,216	.....	48,426	48,423	.....	3	39
20,506	649	16,427	3,430	232,130	.....	.....	.....	225,716	205,713	20,003	6,414	21,377	18,290	.....	3,087	40
8,878	4,755	.....	4,123	133,224	.....	.....	.....	133,224	120,531	12,693	.....	16,615	16,615	.....	.....	41
15,158	5,024	.....	10,134	68,919	.....	.....	.....	68,919	62,998	5,921	.....	15,918	15,893	25	.....	42
16,984	5,238	1,275	10,471	407,367	.....	.....	.....	393,655	376,507	17,148	13,712	6,325	6,325	.....	.....	43
1,295	.....	.....	1,295	25,821	12,766	12,766	.....	.....	.....	.....	13,055	7,065	7,065	.....	.....	44
21,231	609	6,144	14,478	295,116	40,690	40,690	.....	254,426	254,426	.....	.....	18,294	17,798	486	10	45
777	777	.....	.....	440,824	.....	.....	.....	440,824	440,824	.....	.....	62,974	60,974	2,000	.....	46
23,532	730	11,317	11,485	2,220	.....	.....	.....	.....	.....	.....	2,220	7,343	6,108	1,235	.....	47
16,069	3,099	2,640	10,330	107,495	43,837	43,398	439	63,658	57,553	6,105	.....	39,907	29,907	10,000	.....	48
1,334	.....	.....	1,334	44,972	370	370	.....	29,815	28,991	824	14,787	6,099	6,099	.....	.....	49
30,059	8,724	.....	21,335	857,242	.....	.....	.....	857,242	700,146	157,096	.....	12,866	10,959	.....	1,907	50
8,246	.....	.....	8,246	152,414	.....	.....	.....	152,414	149,451	2,963	.....	38,441	38,441	.....	.....	51
5,921	.....	.....	5,921	50,891	36,064	36,064	.....	8,590	8,294	296	6,237	3,808	3,808	.....	.....	52
1,255	.....	.....	1,255	39,876	26,412	26,412	.....	13,464	13,464	.....	.....	6,156	6,156	.....	.....	53
2,901	2,901	.....	.....	402,972	.....	.....	.....	402,972	325,705	77,267	.....	65,480	24,455	.....	41,025	54
6,023	574	.....	5,449	9,169	.....	.....	.....	.....	.....	.....	9,169	20,399	20,399	.....	.....	55
10,090	6,287	.....	3,803	241,949	.....	.....	.....	241,949	219,617	22,332	.....	11,435	11,435	.....	.....	56
3,296	1,272	3	2,021	149,884	45,293	45,293	.....	104,591	102,904	1,687	.....	19,192	19,121	71	.....	57
4,473	1,010	.....	3,463	22,844	.....	.....	.....	4,658	3,832	826	18,186	4,255	4,255	.....	.....	58
4,203	1,798	579	1,826	398,975	10,289	10,289	.....	388,686	388,686	.....	.....	31,007	30,994	.....	13	59
6,392	939	5,249	204	109,034	.....	.....	.....	109,034	109,034	.....	.....	12,784	12,580	.....	204	60
9,854	.....	.....	9,854	125,030	.....	.....	.....	125,030	119,917	5,113	.....	4,725	4,725	.....	.....	61
5,011	3,848	.....	1,163	347,015	.....	.....	.....	347,015	316,988	30,027	.....	3,458	3,458	.....	.....	62
1,843	.....	.....	1,843	101,765	35,443	35,443	.....	66,322	65,851	471	.....	8,557	8,357	200	.....	63
1,298	.....	.....	1,298	51,823	27,670	27,670	.....	16,164	14,660	1,504	7,989	10,201	9,301	900	.....	64
17,485	2,375	.....	15,110	26,267	162	162	.....	26,105	26,105	.....	.....	22,830	22,560	.....	279	65
1,321	.....	.....	1,321	36,727	20,638	20,638	.....	11,802	11,802	.....	4,287	5,255	5,255	.....	.....	66

[1] Delinquent taxes.

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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. Total.	Original levies.	Penalties and interest.	Special property taxes.	Poll taxes.	Business taxes. Total.	On liquor traffic.	Other than on liquor traffic. Collected without issue of license.	Collected with issue of license.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.										
67	Yonkers, N. Y.	$2,545,280	$2,401,782	$2,327,723	$74,059	$36,688	.....	$99,876	$89,053	$4,574	$6,249
68	Schenectady, N. Y.	1,989,168	1,873,830	1,857,784	16,046	15,075	.....	95,785	86,323	4,032	5,430
69	Kansas City, Kans.	998,710	922,652	922,652	.....	.....	.....	63,536	.....	6,706	56,830
70	Oklahoma City, Okla.	1,118,806	1,079,129	1,079,129	.....	.....	.....	18,195	.....	3,154	15,041
71	Wilmington, Del.	1,130,803	1,119,843	1,113,836	6,007	967	.....	2,620	.....	.....	2,620
72	Duluth, Minn.	1,843,846	1,625,564	1,625,564	.....	15,333	.....	166,013	142,240	11,814	11,959
73	Akron, Ohio	1,689,028	1,558,546	1,558,546	.....	4,547	.....	102,023	86,755	.....	15,268
74	Norfolk, Va.	1,803,411	1,505,847	1,483,910	21,937	.....	$5,946	275,202	4,493	481	270,228
75	Elizabeth, N. J.	1,126,348	956,788	937,717	19,071	6,608	14,776	145,402	132,913	5,140	7,349
76	Utica, N. Y.	1,605,089	1,437,023	1,430,066	6,957	59,327	.....	105,844	99,211	4,868	1,765
77	Somerville, Mass.	1,506,435	1,466,421	1,455,658	10,763	80,279	45,292	3,040	.....	.....	3,040
78	Waterbury, Conn.	1,491,440	1,355,035	1,337,717	17,318	13,036	27,980	92,453	86,973	.....	5,480
79	St. Joseph, Mo.	1,178,728	1,028,432	1,026,685	1,747	.....	.....	133,527	76,022	.....	57,505
80	Manchester, N. H.	1,203,537	938,094	935,520	2,574	163,245	33,916	61,986	56,391	.....	5,595
81	Troy, N. Y.	1,570,341	1,439,255	1,421,287	17,968	41,649	.....	86,091	79,068	5,033	1,990
82	Hoboken, N. J.	1,266,768	1,056,217	1,045,591	10,626	11,871	1,398	188,638	173,267	7,926	7,445
83	Wilkes-Barre, Pa.	1,089,775	958,579	954,942	3,637	.....	30,164	96,272	71,200	.....	25,072
84	Fort Wayne, Ind.	900,296	809,079	809,079	.....	.....	26,240	61,437	52,500	.....	8,937
85	Jacksonville, Fla.	917,997	750,671	732,926	17,745	.....	.....	153,270	77,250	.....	76,020
86	Evansville, Ind.	984,188	870,755	870,755	.....	.....	6,864	94,483	84,313	.....	10,170
87	Erie, Pa.	944,721	854,588	848,766	5,822	.....	15,068	68,710	56,800	.....	11,910
88	East St. Louis, Ill.	858,714	637,824	637,824	.....	.....	.....	213,568	178,024	4,143	31,401
89	Passaic, N. J.	759,799	664,402	655,136	9,266	5,847	1,375	77,179	66,467	3,820	6,892
90	Harrisburg, Pa.	974,340	916,788	907,368	9,420	.....	9,985	45,677	24,400	.....	21,277
91	Peoria, Ill.	1,355,462	1,120,319	1,120,319	.....	.....	.....	229,361	204,171	7,686	17,504
92	Wichita, Kans.	1,004,533	968,500	968,500	.....	.....	.....	28,706	.....	4,351	24,355
93	Bayonne, N. J.	1,098,330	1,023,402	992,417	30,985	2,693	.....	62,307	57,174	3,234	1,899
94	South Bend, Ind.	848,871	770,828	770,828	.....	.....	6,418	65,839	58,300	.....	7,539
95	Savannah, Ga.	1,037,167	849,014	847,583	1,431	.....	.....	184,213	.....	.....	184,213
96	Johnstown, Pa.	778,795	684,940	678,869	6,071	.....	25,176	66,482	32,800	.....	33,682
97	Brockton, Mass.	1,321,744	1,076,968	1,058,154	18,814	202,380	35,748	5,932	.....	.....	5,932
98	Sacramento, Cal.	1,286,290	1,148,393	1,148,393	.....	.....	.....	134,901	108,676	6,421	19,804
99	El Paso, Tex.	1,015,192	931,166	916,769	14,397	.....	.....	61,204	29,458	.....	31,746
100	Terre Haute, Ind.	887,616	796,287	796,287	.....	.....	5,648	80,571	77,119	.....	3,452
101	Holyoke, Mass.	1,311,258	1,050,344	1,039,671	10,673	151,425	26,729	82,092	77,723	.....	4,369
102	Portland, Me.	1,264,452	1,168,880	1,164,924	3,956	.....	23,370	71,488	.....	70,205	1,283
103	Allentown, Pa.	708,864	631,489	629,472	2,017	.....	25,834	48,211	30,000	.....	18,211
104	Springfield, Ill.	1,039,090	906,368	906,368	.....	.....	.....	128,713	109,047	4,196	15,470
105	Canton, Ohio	861,718	782,239	782,239	.....	10,185	.....	62,924	61,140	.....	1,784
106	Charleston, S. C.	900,291	772,155	770,520	1,635	.....	3,864	122,564	.....	2,259	120,305
107	Chattanooga, Tenn.	650,742	583,979	582,483	1,496	.....	.....	66,763	.....	.....	66,763
108	Pawtucket, R. I.	938,073	919,114	915,229	3,885	.....	8,075	57,993	45,199	5	12,789
109	Berkeley, Cal.	917,226	895,753	895,753	.....	.....	.....	15,788	.....	4,069	11,719
110	Altoona, Pa.	642,097	588,906	588,906	.....	.....	8,217	39,210	16,000	.....	23,210
111	Mobile, Ala.	489,692	384,164	377,696	6,468	.....	.....	99,476	.....	.....	99,476
112	Atlantic City, N. J.	1,807,742	1,486,196	1,445,299	40,897	17,715	976	297,772	125,300	9,768	162,704
113	Sioux City, Iowa	1,109,709	1,091,354	1,091,354	.....	.....	.....	12,078	.....	.....	12,078
114	Little Rock, Ark.	451,500	413,519	413,519	.....	.....	.....	33,450	.....	.....	33,450
115	Covington, Ky.	619,118	536,751	536,751	.....	.....	.....	76,419	57,300	.....	19,119
116	Saginaw, Mich.	792,642	747,287	737,565	9,722	.....	.....	44,220	40,678	.....	3,542
117	Flint, Mich.	788,774	759,751	756,171	3,580	.....	.....	22,239	.....	.....	22,239
118	Rockford, Ill.	862,205	850,459	850,459	.....	.....	.....	11,337	.....	3,658	7,679
119	Tampa, Fla.	848,682	742,555	726,932	15,623	.....	.....	103,548	29,625	.....	73,923
120	Pueblo, Colo.	601,744	584,546	584,546	.....	.....	.....	13,183	.....	.....	13,183
121	New Britain, Conn.	896,210	825,450	814,558	10,892	11,805	20,247	36,182	32,790	.....	3,392
122	San Diego, Cal.	2,095,447	1,892,717	1,892,717	.....	.....	.....	189,535	151,367	10,563	27,605
123	Binghamton, N. Y.	994,306	917,992	913,231	4,761	17,683	.....	56,258	48,777	2,615	4,866
124	York, Pa.	464,986	426,718	420,923	5,795	.....	10,047	23,362	12,800	.....	10,562
125	Springfield, Ohio	680,064	606,926	606,926	.....	1,200	.....	70,927	68,858	.....	2,069
126	Malden, Mass.	951,573	842,555	822,241	20,314	82,631	25,000	797	.....	.....	797
127	Lancaster, Pa.	475,890	442,015	441,607	408	.....	2,213	30,840	26,800	.....	4,040
128	Augusta, Ga.	659,665	546,450	543,266	3,184	.....	.....	110,502	.....	13,209	97,293
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.										
129	Kalamazoo, Mich.	$609,890	$603,685	$601,483	$2,202	.....	.....	$3,573	.....	.....	$3,573
130	Davenport, Iowa	923,508	902,512	900,783	1,729	.....	.....	18,178	.....	.....	18,178
131	Topeka, Kans.	827,931	798,974	796,134	2,840	.....	.....	23,565	.....	$3,905	19,660
132	Salem, Mass.	953,999	845,221	835,617	9,604	$87,971	$18,700	1,665	.....	.....	1,665
133	Haverhill, Mass.	963,455	779,643	773,919	5,724	80,899	28,171	73,972	$69,298	.....	4,674
134	Pasadena, Cal.	951,028	927,144	927,144	.....	.....	.....	15,214	.....	2,730	12,484
135	Bay City, Mich.	659,536	633,887	626,542	7,345	.....	.....	25,484	24,352	.....	1,132
136	McKeesport, Pa.	602,148	562,368	558,770	3,598	.....	8,943	30,322	22,800	.....	7,522
137	Huntington, W. Va.	585,615	565,696	562,193	3,503	.....	8,200	7,811	.....	.....	7,811
138	Racine, Wis.	710,073	507,757	507,728	29	39,397	.....	160,221	75,525	80,591	4,105
139	Lincoln, Nebr.	956,561	878,643	870,848	7,795	.....	8,966	66,421	50,000	10,176	6,245
140	Chelsea, Mass.	820,437	711,716	692,273	19,443	46,892	15,450	44,674	40,623	.....	4,051

[1]Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 62.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.								RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				
Nonbusiness license taxes.					Special assessments for expenses.			Special assessments for outlays.								
Total.	Paid by persons granted— Dog licenses.	General licenses.	Permits.[1]	Total.	Total.	Original levies.	Penalties and interest.	Total.	Original levies.	Penalties and interest.	Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.																
$6,934	$1,005	.....	$5,929	$332,856	.....	.....	.....	$332,856	$317,135	$15,721	.....	$3,043	$3,043	.....	.....	67
4,478	2,490	.....	1,988	204,827	.....	.....	.....	204,827	176,406	28,421	.....	5,662	5,610	.....	$52	68
12,522	4,893	.....	7,629	357,669	.....	.....	.....	357,669	357,669	.....	.....	3,522	2,750	$100	672	69
21,482	2,303	$14,052	5,127	159,911	$1,376	$1,376	.....	157,695	157,695	.....	$840	28,110	27,891	.....	219	70
7,373	3,344	.....	4,029	141,033	2,116	2,116	.....	23,413	23,413	.....	115,504	19,882	19,783	.....	99	71
36,936	2,711	24,685	9,540	552,653	28,252	27,054	$1,198	523,218	518,797	4,421	1,183	32,502	32,468	34	.....	72
23,912	.....	.....	23,912	396,818	61,942	61,942	.....	334,876	334,876	.....	.....	24,948	24,776	.....	172	73
16,416	1,782	13,658	976	4,646	.....	.....	.....	.....	.....	.....	4,646	6,047	6,047	.....	.....	74
2,774	1,834	.....	940	125,777	.....	.....	.....	124,919	112,518	12,401	858	4,713	4,713	.....	.....	75
2,895	1,808	.....	1,087	105,704	171	171	.....	105,533	98,935	6,598	.....	3,749	3,264	485	.....	76
1,403	.....	.....	1,403	82,175	38,085	38,085	.....	39,231	38,769	462	4,859	2,602	2,602	.....	.....	77
2,936	.....	.....	2,936	53,420	11,522	10,802	720	41,898	39,122	2,776	.....	22,300	22,294	.....	6	78
16,769	1,616	10,490	4,663	353,676	2,137	2,137	.....	351,539	351,397	142	.....	7,839	7,687	.....	152	79
6,296	2,977	.....	3,319	1,803	1,803	1,803	.....	.....	.....	.....	.....	3,011	3,011	.....	.....	80
3,346	2,675	.....	671	137,814	6,550	6,550	.....	131,264	125,255	6,009	.....	545	545	.....	.....	81
8,644	3,046	.....	5,598	528	.....	.....	.....	528	482	46	.....	2,103	2,103	.....	.....	82
4,760	770	.....	3,990	71,159	.....	.....	.....	71,159	66,578	4,581	.....	5,250	5,250	.....	.....	83
3,540	.....	.....	3,540	442,566	.....	.....	.....	439,065	438,206	859	3,501	3,884	3,872	.....	12	84
14,056	366	13,690	.....	92,923	131	93	38	89,530	84,441	5,089	3,262	29,409	29,409	.....	.....	85
12,086	2,703	7,097	2,286	282,266	3,853	3,853	.....	264,012	264,012	.....	14,401	2,904	2,904	.....	.....	86
6,355	1,800	.....	4,555	69,151	.....	.....	.....	69,151	65,530	3,621	.....	10,768	10,768	.....	.....	87
7,322	1,371	.....	5,951	168,635	.....	.....	.....	168,635	168,635	.....	.....	2,026	2,026	.....	.....	88
10,996	1,753	.....	9,243	52,581	.....	.....	.....	52,581	48,037	4,544	.....	8,517	8,517	.....	.....	89
1,890	831	.....	1,059	96,345	.....	.....	.....	85,136	85,136	.....	11,209	6,181	6,181	.....	.....	90
5,782	881	.....	4,901	271,851	.....	.....	.....	271,851	271,851	.....	.....	7,529	7,529	.....	.....	91
7,327	1,526	.....	5,801	393,272	807	807	.....	392,465	392,465	.....	.....	14,318	14,272	.....	46	92
9,928	1,516	.....	8,412	69,601	.....	.....	.....	69,601	58,832	10,769	.....	5,897	5,897	.....	.....	93
5,486	.....	.....	5,486	168,078	.....	.....	.....	168,078	167,470	608	.....	2,760	2,760	.....	.....	94
3,940	2,660	.....	1,280	62,176	.....	.....	.....	44,549	44,549	.....	17,627	14,358	14,094	.....	264	95
2,197	1,480	.....	717	34,812	6,262	6,262	.....	28,550	27,146	1,404	.....	11,795	11,754	.....	41	96
716	.....	.....	716	67,747	19,101	19,101	.....	31,045	30,168	877	17,601	12,480	12,480	.....	.....	97
2,996	221	.....	2,775	424,942	162	162	.....	424,780	424,780	.....	.....	8,220	7,666	500	54	98
22,822	2,325	1,525	18,972	50,671	.....	.....	.....	48,671	38,714	9,957	2,000	31,431	31,431	.....	.....	99
5,110	72	.....	5,038	5,194	.....	.....	.....	4,119	3,921	198	1,075	1,272	1,272	.....	.....	100
668	.....	.....	668	15,238	.....	.....	.....	13,401	13,401	.....	1,837	5,709	5,709	.....	.....	101
714	.....	.....	714	29,453	27,674	27,674	.....	1,779	1,779	.....	.....	2,000	.....	.....	2,000	102
3,330	2,080	.....	1,250	80,202	.....	.....	.....	72,115	72,115	.....	8,087	2,256	2,256	.....	.....	103
4,009	221	.....	3,788	81,604	.....	.....	.....	81,604	81,604	.....	.....	3,459	2,286	.....	1,173	104
6,370	385	.....	5,985	214,553	.....	.....	.....	214,553	214,553	.....	.....	4,402	4,402	.....	.....	105
1,708	471	1,237	.....	36,676	.....	.....	.....	33,214	31,246	1,968	3,462	18,021	17,711	.....	310	106
.....	.....	.....	.....	73,173	.....	.....	.....	73,173	67,518	5,655	.....	10,765	10,765	.....	.....	107
2,891	2,228	.....	663	7,573	.....	.....	.....	7,356	7,176	180	217	4,202	4,189	.....	13	108
5,685	2,415	.....	3,270	187,853	.....	.....	.....	187,853	187,853	.....	.....	405	400	.....	5	109
5,764	1,163	.....	4,601	113,288	.....	.....	.....	103,288	103,288	.....	10,000	6,836	6,836	.....	.....	110
6,052	364	5,688	.....	98,777	.....	.....	.....	98,568	98,568	.....	209	23,372	23,372	.....	.....	111
5,083	1,666	.....	3,417	17,616	.....	.....	.....	17,616	15,136	2,480	.....	5,686	5,251	.....	435	112
6,277	1,141	.....	5,136	380,575	5,335	5,335	.....	375,240	375,240	.....	.....	27,572	27,572	.....	.....	113
4,531	661	2,052	1,818	174,307	.....	.....	.....	173,673	173,328	345	634	12,574	12,574	.....	.....	114
5,948	.....	4,564	1,384	72,212	.....	.....	.....	72,212	72,212	.....	.....	4,837	4,837	.....	.....	115
1,135	347	.....	788	144,401	.....	.....	.....	131,789	131,789	.....	12,612	5,888	5,768	.....	120	116
6,784	700	.....	6,084	232,596	3,087	3,087	.....	229,284	229,284	.....	225	11,940	11,940	.....	.....	117
409	409	.....	.....	166,183	.....	.....	.....	166,183	166,183	.....	.....	12,999	12,999	.....	.....	118
2,579	361	2,133	85	286,380	.....	.....	.....	281,198	281,198	.....	5,182	20,075	20,075	.....	.....	119
4,015	610	.....	3,405	105,834	1,118	1,118	.....	104,716	104,706	10	.....	7,963	7,963	.....	.....	120
2,526	610	.....	1,916	41,376	10,384	10,120	264	30,992	28,126	2,866	.....	13,472	13,472	.....	.....	121
13,195	1,545	18	11,632	174,580	21,598	21,598	.....	143,072	143,072	.....	9,910	12,522	12,418	.....	104	122
2,373	1,591	.....	782	76,938	1,654	1,654	.....	56,801	55,526	1,275	18,483	5,692	5,692	.....	.....	123
4,859	190	.....	4,669	58,315	.....	.....	.....	58,315	52,815	5,500	.....	2,773	2,773	.....	.....	124
1,011	426	.....	585	76,993	.....	.....	.....	76,993	76,993	.....	.....	4,879	4,808	.....	71	125
590	.....	.....	590	44,842	16,694	16,694	.....	28,148	27,801	347	.....	894	894	.....	.....	126
822	.....	.....	822	7,353	.....	.....	.....	.....	.....	.....	7,353	508	508	.....	.....	127
2,713	2,713	.....	.....	11,054	2,467	2,467	.....	8,587	8,587	.....	.....	9,418	9,418	.....	.....	128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.																
$2,632	$2,445	$187	.....	$84,654	$55	$55	.....	$79,649	$70,495	$9,154	$4,950	$3,193	$3,193	.....	.....	129
2,818	2,818	.....	.....	191,282	41	41	.....	191,241	191,241	.....	.....	8,910	8,910	.....	.....	130
5,392	2,307	.....	$3,085	160,076	772	772	.....	159,304	159,304	.....	.....	4,774	4,774	.....	.....	131
442	.....	.....	442	10,045	8,946	8,946	.....	1,099	1,099	.....	.....	4,024	3,976	$48	.....	132
770	.....	.....	770	38,029	14,563	14,563	.....	11,817	11,724	93	11,649	3,201	3,201	.....	.....	133
8,670	[2] 2,913	.....	5,757	187,672	15,482	15,482	.....	170,933	170,933	.....	1,257	2,671	2,671	.....	.....	134
165	.....	.....	165	73,745	.....	.....	.....	73,745	68,930	4,815	.....	180	180	.....	.....	135
515	250	.....	265	41,864	.....	.....	.....	41,864	41,864	.....	.....	13,878	13,878	.....	.....	136
3,908	540	726	2,642	319,633	.....	.....	.....	319,633	319,633	.....	.....	12,087	12,016	.....	$71	137
2,698	2,698	.....	.....	166,820	8,971	8,971	.....	157,849	157,849	.....	.....	3,951	3,951	.....	.....	138
2,531	1,079	.....	1,452	211,361	.....	.....	.....	211,175	173,864	37,311	186	5,816	5,785	.....	31	139
1,705	859	.....	846	17,245	12,319	12,319	.....	3,461	3,461	.....	1,465	2,888	2,888	.....	.....	140

[2] Includes $582 received from cat licenses.

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TABLE 7.—REVENUE RECEIPTS FROM TAXES, SPECIAL

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

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.	Other than on liquor traffic. Collected with issue of license.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.										
141	Superior, Wis.	$633,188	$519,917	$519,593	$324	$64,991	.....	$46,589	$525	$42,233	$3,831
142	Macon, Ga.	480,765	384,683	350,350	4,333	.....	.....	94,641	.....	12,190	82,451
143	Muskogee, Okla.	488,974	474,701	474,701	.....	.....	.....	10,280	.....	1,325	8,955
144	Woonsocket, R. I.	527,811	474,891	471,048	3,843	39	$6,342	44,626	36,294	1	8,331
145	Newton, Mass.	1,630,330	1,485,065	1,475,803	9,262	123,377	20,534	873	.....	.....	873
146	Montgomery, Ala.	403,740	287,476	281,955	5,521	.....	.....	110,567	.....	.....	110,567
147	Butte, Mont.	769,587	631,353	628,858	2,495	.....	34,630	92,092	47,378	4,136	40,578
148	Wheeling, W. Va.	594,884	542,545	542,115	430	.....	5,509	33,798	.....	17,117	16,681
149	Roanoke, Va.	560,135	464,079	463,732	347	101	2,550	88,813	18,525	.....	70,288
150	West Hoboken, N. J.	316,237	250,834	241,929	8,905	8,107	1,000	53,768	50,100	1,840	1,828
151	East Orange, N. J.	794,009	759,139	745,648	13,491	3,134	7,000	18,816	12,750	1,758	4,308
152	Lansing, Mich.	700,835	695,882	690,887	4,995	.....	.....	3,697	.....	.....	3,697
153	Galveston, Tex.	801,327	762,207	753,114	9,093	.....	.....	23,845	21,272	.....	2,573
154	Fitchburg, Mass.	955,848	814,958	805,259	9,699	77,190	20,996	42,224	39,024	.....	3,200
155	Chester, Pa.	400,986	346,406	341,224	5,182	.....	17,825	26,959	17,600	.....	9,359
156	Perth Amboy, N. J.	471,156	392,265	391,051	1,214	1,840	668	74,999	69,250	2,573	3,176
157	New Castle, Pa.	505,466	483,086	482,406	680	.....	.....	20,383	4,400	.....	15,983
158	Lexington, Ky.	675,774	549,880	546,077	3,803	.....	.....	124,950	87,991	.....	36,959
159	Springfield, Mo.	546,592	420,940	420,940	.....	.....	5,946	104,593	59,424	.....	45,169
160	Hamilton, Ohio.	548,257	503,086	503,086	.....	859	.....	42,547	42,079	.....	468
161	Charlotte, N. C.	403,678	366,564	366,564	.....	.....	9,719	25,309	.....	1,144	24,165
162	Decatur, Ill.	618,217	608,306	608,306	.....	.....	.....	7,325	.....	2,643	4,682
163	Dubuque, Iowa.	627,218	623,667	622,544	1,123	.....	.....	3,365	.....	.....	3,365
164	Portsmouth, Va.	310,078	267,199	259,273	7,926	.....	1,732	39,152	6,950	.....	32,202
165	Everett, Mass.	795,919	721,415	707,011	14,404	54,794	17,642	1,358	.....	.....	1,358
166	San Jose, Cal.	529,253	436,325	436,325	.....	.....	.....	90,888	72,228	1,210	17,450
167	Pittsfield, Mass.	875,932	763,936	752,783	11,153	52,811	22,878	35,917	32,335	.....	3,582
168	Knoxville, Tenn.	521,031	438,299	437,322	977	.....	1,628	78,484	.....	.....	78,484
169	Quincy, Mass.	701,277	635,649	620,077	15,572	38,657	20,700	3,111	.....	.....	3,111
170	Elmira, N. Y.	714,063	655,145	648,717	6,428	14,873	.....	42,206	37,131	2,516	2,559
171	Joliet, Ill.	598,372	448,501	448,501	.....	.....	.....	145,478	137,655	2,460	5,363
172	New Rochelle, N. Y.	1,177,484	1,136,894	1,098,547	38,347	8,292	.....	29,844	27,088	1,808	948
173	Auburn, N. Y.	619,591	579,057	573,397	5,660	9,081	.....	30,138	26,678	2,018	1,442
174	Cedar Rapids, Iowa.	708,082	697,829	697,829	.....	.....	.....	3,781	.....	.....	3,781
175	Niagara Falls, N. Y.	883,818	800,758	795,640	5,118	15,498	.....	64,852	56,108	4,109	4,635
176	Mount Vernon, N. Y.	1,056,350	1,015,995	1,009,415	6,580	7,316	.....	31,422	27,118	1,528	2,776
177	Amsterdam, N. Y.	474,929	430,206	427,041	3,165	14,066	.....	28,875	25,955	2,053	867
178	Lorain, Ohio.	544,909	503,954	503,954	.....	546	.....	39,831	36,928	.....	2,903
179	Quincy, Ill.	528,479	450,918	450,918	.....	.....	.....	73,448	64,770	2,441	6,237
180	Jamestown, N. Y.	641,348	597,245	594,974	2,271	21,935	.....	20,873	16,418	3,040	1,415
181	Taunton, Mass.	623,266	486,890	481,792	5,098	85,852	12,222	37,916	35,589	.....	2,327
182	Oshkosh, Wis.	447,861	379,648	379,281	367	5,750	.....	61,008	29,825	28,188	2,995
183	Waterloo, Iowa.	568,387	553,295	553,295	.....	.....	9,844	4,406	.....	.....	4,406
184	Fresno, Cal.	604,778	504,559	504,559	.....	.....	.....	97,818	63,058	2,245	32,515
185	Everett, Wash.	376,701	371,981	371,981	.....	.....	.....	3,678	.....	.....	3,678
186	Lima, Ohio.	368,035	328,015	328,015	.....	2,196	.....	36,740	34,523	.....	2,217
187	Jackson, Mich.	559,803	526,880	520,743	6,137	.....	.....	31,970	26,780	.....	5,190
188	Stockton, Cal.	735,876	672,545	672,545	.....	.....	.....	61,827	54,556	1,150	6,121
189	Shreveport, La.	471,896	417,979	415,775	2,204	.....	4,004	44,918	.....	.....	44,918
190	Austin, Tex.	470,725	459,086	454,094	4,992	.....	.....	10,895	9,043	.....	1,852
191	Columbia, S. C.	385,484	315,756	311,292	4,464	.....	6,100	60,822	.....	1,755	59,067
192	Boise, Idaho.	356,773	349,329	347,149	2,180	.....	.....	5,065	.....	.....	5,065
193	Aurora, Ill.	511,383	438,476	438,476	.....	.....	.....	72,283	63,200	2,344	6,739
194	Williamsport, Pa.	396,779	346,933	344,148	2,785	.....	16,966	32,154	18,000	.....	14,154
195	Waco, Tex.	637,269	620,306	612,370	7,936	.....	.....	14,468	13,062	.....	1,406
196	Joplin, Mo.	460,396	347,042	344,771	2,271	.....	.....	101,720	60,000	.....	41,720
197	Orange, N. J.	439,449	391,626	378,534	13,092	3,055	1,550	39,057	33,550	1,465	4,042
198	Lynchburg, Va.	630,856	484,725	484,598	127	.....	2,014	138,937	16,950	.....	121,987
199	Bellingham, Wash.	290,253	284,522	284,522	.....	.....	.....	5,391	.....	.....	5,391
200	Colorado Springs, Colo.	460,809	440,699	437,896	2,803	.....	.....	17,379	.....	.....	17,379
201	Brookline, Mass.	1,696,659	1,550,387	1,546,942	3,445	129,710	15,070	1,028	.....	.....	1,028
202	Danville, Ill.	493,238	425,012	425,012	.....	.....	.....	66,448	60,600	2,259	3,589
203	Kenosha, Wis.	611,041	439,443	439,429	14	14,107	.....	155,142	49,000	103,699	2,443
204	Newport, Ky.	313,108	280,802	280,802	.....	.....	.....	28,622	19,380	.....	9,242
205	La Crosse, Wis.	493,358	414,760	411,954	2,806	4,058	.....	71,355	31,425	37,824	2,106
206	Council Bluffs, Iowa.	473,396	463,766	463,766	.....	.....	3,772	4,578	.....	.....	4,578
207	Tulsa, Okla.	726,346	662,133	662,133	.....	.....	.....	32,129	.....	6,593	25,536
208	Winston-Salem, N. C.	231,077	259,277	257,771	1,506	.....	8,539	10,546	.....	849	9,697
209	Ogden, Utah.	463,283	396,695	396,657	38	.....	3,600	59,836	48,150	.....	11,686
210	Norristown, Pa.	243,829	222,974	222,229	745	.....	13,968	5,221	2,640	.....	2,581
211	Stamford, Conn.	813,562	766,116	755,554	10,562	6,852	.....	38,424	34,408	.....	4,016
212	Zanesville, Ohio.	381,355	346,224	346,224	.....	742	.....	33,247	32,114	.....	1,133
213	Madison, Wis.	778,164	665,384	664,825	559	19,079	.....	88,569	35,942	47,916	4,711
214	Waltham, Mass.	642,998	584,387	578,008	6,379	42,026	14,794	1,443	.....	.....	1,443
215	Easton, Pa.	341,714	292,777	290,386	2,391	.....	19,845	27,617	16,400	.....	11,217
216	Charleston, W. Va.	473,869	449,899	447,691	2,208	.....	5,044	8,577	.....	.....	8,577
217	Poughkeepsie, N. Y.	540,524	491,227	488,177	3,050	20,851	.....	27,776	24,540	1,858	1,378
218	Newport, R. I.	747,453	715,707	710,712	4,995	25	526	28,870	23,797	5	5,068
219	Wilmington, N. C.	389,337	342,615	338,518	4,097	.....	8,966	35,253	.....	1,094	34,159

[1] Exclusive of receipts from permits issued by public service enterprises, which are included in Table 11.

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ASSESSMENTS, FINES, FORFEITS, AND ESCHEATS: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 62.]

RECEIPTS FROM TAXES—continued.				RECEIPTS FROM SPECIAL ASSESSMENTS AND FROM SPECIAL CHARGES FOR OUTLAYS.								RECEIPTS FROM FINES, FORFEITS, AND ESCHEATS.				
Nonbusiness license taxes.					Special assessments for expenses.			Special assessments for outlays.								
Total.	Paid by persons granted— Dog licenses.	General licenses.	Permits.[1]	Total.	Total.	Original levies.	Penalties and interest.	Total.	Original levies.	Penalties and interest.	Special charges for outlays.	Total.	Court fines and forfeits.	Commercial forfeits.	Escheats.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.																
$1,691	$1,300	.....	$391	$227,237	$10,867	$10,867	.....	$216,370	$216,370	.....	.....	$8,351	$8,296	.....	$55	141
1,441	177	.....	1,264	120,186	.....	.....	.....	120,186	118,480	$1,706	.....	12,000	12,000	.....	.....	142
3,993	232	$3,741	20	27	27	27	.....	.....	.....	.....	.....	14,666	14,641	.....	25	143
1,913	1,410	.....	503	26,497	.....	.....	.....	26,497	25,818	679	.....	744	744	.....	.....	144
481	.....	.....	481	77,489	42,831	42,831	.....	34,658	31,611	3,047	.....	1,641	1,641	.....	.....	145
5,697	.....	4,761	936	140,119	.....	.....	.....	139,854	116,076	23,778	$265	17,661	17,513	.....	148	146
11,512	3,417	.....	8,095	305,987	30,644	30,644	.....	265,061	265,061	.....	10,282	37,270	37,270	.....	.....	147
13,032	558	12,474	.....	7,966	.....	.....	.....	7,966	7,593	373	.....	12,992	12,992	.....	.....	148
4,592	1,816	2,742	34	7,229	.....	.....	.....	7,229	7,229	.....	.....	17,055	17,055	.....	.....	149
2,528	1,015	.....	1,513	71,095	.....	.....	.....	71,095	62,140	8,955	.....	707	707	.....	.....	150
5,920	552	.....	5,368	48,171	.....	.....	.....	48,171	46,294	1,877	.....	1,090	1,090	.....	.....	151
1,256	1,256	.....	.....	67,388	.....	.....	.....	67,388	65,790	1,598	.....	9,164	9,141	.....	23	152
15,275	436	13,858	981	7,154	.....	.....	.....	7,154	7,154	.....	.....	1,792	1,792	.....	.....	153
480	.....	.....	480	30,339	13,563	13,563	.....	12,245	11,631	614	4,531	4,075	4,043	.....	32	154
9,796	786	.....	9,010	74,460	.....	.....	.....	70,267	69,925	342	4,193	8,235	8,235	.....	.....	155
1,384	213	.....	1,171	75,977	.....	.....	.....	70,585	68,403	2,182	5,392	5,890	5,890	.....	.....	156
1,997	952	.....	1,045	58,601	.....	.....	.....	58,417	54,701	3,716	184	10,654	10,654	.....	.....	157
944	580	.....	364	172,550	.....	.....	.....	172,550	172,550	.....	.....	3,049	3,008	.....	41	158
15,113	1,641	9,677	3,795	118,191	.....	.....	.....	118,191	118,191	.....	.....	8,817	8,817	.....	.....	159
1,765	578	4	1,183	122,626	3,520	3,520	.....	119,106	119,106	.....	.....	1,526	1,526	.....	.....	160
2,086	816	1,270	.....	102,910	.....	.....	.....	95,221	70,793	24,428	7,689	5,514	5,377	.....	137	161
2,586	1,061	.....	1,525	169,591	.....	.....	.....	169,591	169,591	.....	.....	3,787	3,787	.....	.....	162
186	186	.....	.....	107,961	.....	.....	.....	107,961	98,480	9,481	.....	1,457	1,457	.....	.....	163
1,995	1,573	.....	422	.....	.....	.....	.....	.....	.....	.....	.....	4,669	4,669	.....	.....	164
710	.....	.....	710	10,880	338	338	.....	8,952	8,790	162	1,590	661	661	.....	.....	165
2,040	106	.....	1,934	144,915	.....	.....	.....	144,915	144,915	.....	.....	2,632	2,558	.....	74	166
390	.....	.....	390	39,099	12,160	12,160	.....	18,470	17,792	678	8,469	1,703	1,698	$5	.....	167
2,620	.....	.....	2,620	29,101	.....	.....	.....	28,527	26,489	2,038	574	13,130	13,130	.....	.....	168
3,160	.....	.....	3,160	48,814	1,232	1,232	.....	34,828	31,867	2,961	12,754	4,123	4,123	.....	.....	169
1,839	139	1,103	597	53,408	455	455	.....	52,953	52,953	.....	.....	1,876	1,876	.....	.....	170
4,393	2,016	.....	2,377	144,927	.....	.....	.....	144,927	144,927	.....	.....	6,253	5,545	.....	708	171
2,454	1,385	.....	1,069	59,966	.....	.....	.....	59,966	51,007	8,959	.....	1,693	1,693	.....	.....	172
1,315	779	12	524	74,325	19,610	19,610	.....	54,715	54,715	.....	.....	1,521	1,521	.....	.....	173
6,472	529	.....	5,943	112,242	1,295	1,295	.....	110,947	110,947	.....	.....	5,855	5,855	.....	.....	174
2,710	1,622	435	653	231,136	.....	.....	.....	229,992	229,992	.....	1,144	11,435	11,388	.....	47	175
1,617	1,354	.....	263	73,034	28,092	28,092	.....	44,942	44,942	.....	.....	2,538	2,538	.....	.....	176
1,782	1,085	.....	697	55,496	.....	.....	.....	55,496	55,496	.....	.....	1,718	1,715	.....	3	177
578	4	.....	574	125,507	.....	.....	.....	125,507	125,507	.....	.....	5,570	5,542	.....	28	178
4,113	2,143	.....	1,970	30,762	.....	.....	.....	30,762	30,762	.....	.....	3,262	3,262	.....	.....	179
1,295	722	.....	573	90,058	.....	.....	.....	89,967	80,496	9,471	91	4,459	4,459	.....	.....	180
386	.....	.....	386	19,746	12,406	12,406	.....	6,609	6,076	533	731	1,644	1,644	.....	.....	181
1,455	1,318	.....	137	32,460	10,863	10,863	.....	21,272	21,272	.....	325	2,987	2,960	27	.....	182
842	842	.....	.....	96,952	.....	.....	.....	96,952	96,952	.....	.....	7,532	7,532	.....	.....	183
2,401	308	.....	2,093	155,958	3,315	3,315	.....	152,643	152,643	.....	.....	5,345	5,113	.....	232	184
1,042	457	.....	585	234,689	.....	.....	.....	234,689	177,137	57,552	.....	5,901	5,901	.....	.....	185
1,084	116	.....	968	65,049	.....	.....	.....	62,920	62,920	.....	2,129	3,308	3,308	.....	.....	186
953	943	.....	10	61,679	.....	.....	.....	41,015	40,082	933	20,664	6,619	6,619	.....	.....	187
1,504	684	.....	820	283,620	.....	.....	.....	274,579	274,579	.....	9,041	7,092	7,074	.....	18	188
4,995	1,693	.....	3,302	39,168	.....	.....	.....	37,045	35,202	1,843	2,123	18,490	18,490	.....	.....	189
744	338	200	206	100	.....	.....	.....	.....	.....	.....	100	7,404	4,554	2,850	.....	190
2,806	659	1,677	470	11,317	.....	.....	.....	11,317	8,554	2,763	.....	16,501	16,501	.....	.....	191
2,379	1,202	.....	1,177	138,163	20,514	20,514	.....	117,649	109,768	7,881	.....	4,862	4,862	.....	.....	192
624	594	.....	30	113,980	.....	.....	.....	113,980	113,980	.....	.....	5,248	5,248	.....	.....	193
726	562	.....	164	16,029	1,567	1,567	.....	14,462	14,325	137	.....	2,217	2,217	.....	.....	194
2,495	1,108	.....	1,387	6,257	.....	.....	.....	5,057	5,057	.....	1,200	7,162	7,162	.....	.....	195
11,634	.....	10,102	1,532	156,450	3,051	3,051	.....	153,399	153,399	.....	.....	22,342	21,735	.....	607	196
4,161	795	.....	3,366	18,229	.....	.....	.....	18,229	15,628	2,601	.....	3,036	1,001	2,035	.....	197
5,180	966	4,214	.....	6,481	.....	.....	.....	6,481	6,481	.....	.....	8,707	8,707	.....	.....	198
370	370	.....	.....	247,505	.....	.....	.....	247,505	211,260	36,245	.....	4,498	4,028	70	400	199
2,731	2,235	.....	496	17,357	.....	.....	.....	17,357	13,167	4,190	.....	4,514	4,512	.....	2	200
464	.....	.....	464	23,004	8,780	8,780	.....	10,182	9,921	261	4,042	416	416	.....	.....	201
1,778	.....	.....	1,778	117,646	15	15	.....	117,631	117,631	.....	.....	7,357	7,357	.....	.....	202
2,349	1,148	.....	1,201	72,711	4,954	4,954	.....	66,992	66,992	.....	765	9,235	9,235	.....	.....	203
3,684	.....	2,626	1,058	15,500	.....	.....	.....	15,500	15,500	.....	.....	1,105	1,105	.....	.....	204
3,185	1,859	.....	1,326	26,170	915	915	.....	25,255	25,255	.....	.....	2,886	2,837	.....	49	205
1,280	959	.....	321	124,903	66	66	.....	124,837	124,837	.....	.....	4,769	4,769	.....	.....	206
32,084	1,129	7,474	23,481	420,687	.....	.....	.....	420,687	397,606	23,081	.....	52,504	51,576	.....	928	207
2,715	.....	2,126	589	32,960	457	457	.....	27,764	27,764	.....	4,739	14,934	14,934	.....	.....	208
3,152	1,146	.....	2,006	118,446	.....	.....	.....	118,446	118,215	231	.....	15,709	15,709	.....	.....	209
1,666	.....	.....	1,666	205	.....	.....	.....	205	205	.....	.....	1,413	1,405	.....	8	210
2,170	1,011	.....	1,159	24,207	.....	.....	.....	24,207	23,587	620	.....	10,432	8,294	2,000	138	211
1,142	.....	.....	1,142	54,497	.....	.....	.....	54,497	54,497	.....	.....	3,027	3,027	.....	.....	212
5,132	908	.....	4,224	166,024	2,398	2,398	.....	149,298	148,020	1,278	14,328	2,901	2,901	.....	.....	213
348	.....	.....	348	17,790	9,862	9,502	$360	7,928	7,506	422	.....	1,172	1,172	.....	.....	214
1,475	889	.....	586	2,295	.....	.....	.....	2,295	2,295	.....	.....	2,960	2,960	.....	.....	215
10,349	181	4,672	5,496	333,237	.....	.....	.....	333,199	333,199	.....	38	12,737	12,737	.....	.....	216
670	344	.....	326	50,581	71	71	.....	50,510	47,596	2,914	.....	2,109	2,109	.....	.....	217
2,325	2,061	.....	264	.....	.....	.....	.....	.....	.....	.....	.....	573	573	.....	.....	218
2,503	1,357	876	270	2,593	.....	.....	.....	.....	.....	.....	2,593	337	337	.....	.....	219

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1917.

[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 72.]

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	$39,806,668	$28,926,681	$5,866,189	$4,861,949	$151,849	$1,395,034	$297,179	$180,516	$542,234	$375,105	$2,638,120
	Group I	9,217,487	8,535,287		682,200		286,061	110,662	44,593	76,477	54,329	1,800,107
	Group II	12,412,174	8,447,455		3,964,719		219,388	97,373	49,541	72,359	115	378,476
	Group III	8,062,530	5,272,359	2,629,052	37,658	123,431	236,130	25,144	35,212	114,354	61,420	307,817
	Group IV	5,826,609	3,852,859	1,932,663	21,969	19,118	354,773	40,274	37,544	161,833	115,122	108,369
	Group V	4,287,868	2,818,721	1,304,474	155,373	9,300	298,682	23,726	13,626	117,211	144,119	43,351
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.											
1	New York, N. Y	$2,318,039	$2,318,039				$1,775		$1,775			$822,470
2	Chicago, Ill	1,484,987	1,484,987				9,439	$7,678	1,761			507,464
3	Philadelphia, Pa	1,211,393	975,964		$235,429		8,466	4,137			$4,329	243,670
4	St. Louis, Mo	378,354	371,814		6,540		18,611	136	18,475			14,767
5	Boston, Mass	65,052	56,452		8,600		77,274	11,953	15,821		49,500	52,018
6	Cleveland, Ohio	378,391	378,391				8,197	335	5,862	$2,000		48,681
7	Detroit, Mich	1,312,611	1,080,224		232,387		5,682	4,783	899			38,483
8	Baltimore, Md	624,657	624,657									20,958
9	Pittsburgh, Pa	564,434	365,190		199,244		71,263	71,113		150		51,596
10	Los Angeles, Cal	879,569	879,569				85,354	10,527		74,327	500	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.											
11	Buffalo, N. Y	$479,749	$239,378		$240,371		$333	$10	$323			$92,671
12	San Francisco, Cal	808,034	724,547		83,487		50,984	54		$50,930		19,818
13	Milwaukee, Wis	723,946	445,452		278,494		254		254			63,396
14	Cincinnati, Ohio	187,077	185,260		1,817		19,378	18,541	837			40,302
15	Newark, N. J	1,647,708	1,576,997		70,711		6,585	43	1,927	4,500	$115	32,138
16	New Orleans, La	184,636	184,636				34,719	3,781	15,938	15,000		30,194
17	Washington, D. C	6,313,903	[1] 3,147,367		[1] 3,166,536		72,685	72,560	125			18,765
18	Minneapolis, Minn	365,606	323,218		42,388		10,964	2,384	8,520	60		33,517
19	Seattle, Wash	508,887	501,352		7,535		1,924		55	1,869		17,881
20	Jersey City, N. J	995,828	938,492		57,336		15,857		15,857			24,917
21	Kansas City, Mo	196,800	180,756		16,044		5,705		5,705			4,877
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.											
22	Portland, Oreg	$649,990	$81,879	$568,111			$1,290		$140	$1,150		$19,880
23	Indianapolis, Ind	369,064	245,403	123,661			7,738	$150	694	6,894		20,436
24	Denver, Colo	97,074	97,074				7,733	4,301	994	2,438		5,463
25	Rochester, N. Y	125,115	125,115				3,750	3,500	250			37,484
26	Providence, R. I	36,338	36,338				50		50			25,468
27	St. Paul, Minn	182,831	182,831				76,133	103	690	50,171	$25,169	10,919
28	Louisville, Ky	332,313	277,913			$54,400	831	554	277			12,698
29	Columbus, Ohio	81,789	81,789				2,718	2,199	519			17,624
30	Oakland, Cal	999,690	358,590	639,710		1,390	15,060	60		15,000		12,394
31	Toledo, Ohio	49,875	49,875				3,532	1,363	1,669	500		15,490
32	Atlanta, Ga	107,694	107,694				389	389				
33	Birmingham, Ala	281,030	116,606	118,962		45,462	6,361		100	6,261		1,439
34	Omaha, Nebr	103,334	81,205			22,179	10			10		9,383
35	Worcester, Mass	37,501	22,681	4,654	$10,166		10,000				10,000	
36	Richmond, Va	86,516	86,516				3,146	585	2,561			7,650
37	Syracuse, N. Y	63,783	63,783				1,951		1,951			14,111
38	Spokane, Wash	469,049	239,847	229,202			365		10	355		4,496
39	New Haven, Conn	94,910	88,231		6,679		239	250		39		11,498
40	Memphis, Tenn	290,943	42,066	248,877			1,537	1,000		537		
41	Scranton, Pa	105,666	100,970		4,696		823			823		7,871
42	Paterson, N. J	408,931	408,931				5,390		5,390			3,967
43	Grand Rapids, Mich	247,228	241,261	2,467	3,500							
44	Fall River, Mass	6,036	1,256	4,780								
45	Dayton, Ohio	55,111	55,111				30,876		4,641	15,000	11,235	8,245
46	Dallas, Tex	197,483	197,483				242		242			
47	San Antonio, Tex	182,907	181,755	1,152								
48	Bridgeport, Conn	82,996	76,943		6,053		250	250				9,038
49	New Bedford, Mass	17,788	12,390	5,398								
50	Salt Lake City, Utah	377,737	218,899	158,838			4,108	525		3,583		7,753
51	Nashville, Tenn	366,291	35,840	330,451								3,016
52	Cambridge, Mass	6,766	3,818	2,948			4,533	1,533			3,000	
53	Lowell, Mass	10,647	7,199	3,448			5,000			5,000		
54	Tacoma, Wash	370,482	192,738	177,744			1,325	300	1,025			3,340
55	Houston, Tex	193,667	193,667				7,401	3,808		3,593		
56	Trenton, N. J	332,367	332,367				5,533		5,533			4,679

[1] By the United States.

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1917—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 72.]

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 III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.											
57	Hartford, Conn.	$64,948	$62,263		$2,685		$12,644		$1,100		$11,544	$2,199
58	Reading, Pa.	76,570	74,458		2,112		600		600			4,907
59	Youngstown, Ohio	44,944	44,944				4,153		4,153			11,021
60	Fort Worth, Tex.	95,216	95,216				3,274	$3,274				
61	Camden, N. J.	232,156	232,156				2,503		2,503			2,917
62	Albany, N. Y.	52,888	52,606		282		472				472	10,226
63	Springfield, Mass.	11,579	6,467	$5,112								
64	Lynn, Mass.	2,787	93	2,694			3,000			$3,000		
65	Des Moines, Iowa	55,283	53,768		1,515		120		120			2,205
66	Lawrence, Mass.	5,167	4,324	843			1,000	1,000				
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.											
67	Yonkers, N. Y.	$59,471	$59,471				$197	$23	$174			$3,414
68	Schenectady, N. Y.	42,843	42,843				1,238		1,238			2,241
69	Kansas City, Kans.	28,983	28,983				5,315			$5,315		
70	Oklahoma City, Okla.	46,307	43,362	$2,945			30		30			
71	Wilmington, Del.	37,000	37,000				21,050	50	11,943	9,057		6,219
72	Duluth, Minn.	84,219	81,541	2,678			116	41	75			10,118
73	Akron, Ohio	42,880	42,880				16,865	16,550	315			776
74	Norfolk, Va.	63,881	63,881				52,515		3,465	49,050		2,255
75	Elizabeth, N. J.	274,207	274,207				166		166			2,164
76	Utica, N. Y.	38,307	38,307				292		292			7,664
77	Somerville, Mass.	8,725	5,894	2,831								
78	Waterbury, Conn.	54,899	53,725		$1,174		4,762	4,762				
79	St. Joseph, Mo.	44,928	39,145	5,783			288		288			977
80	Manchester, N. H.	5,243	5,243				5,000			$5,000		
81	Troy, N. Y.	41,857	41,857				776		700	76		4,935
82	Hoboken, N. J.	272,625	272,625				185		185			3,067
83	Wilkes-Barre, Pa.	51,956	49,082		2,874		1,261		261	1,000		2,807
84	Fort Wayne, Ind.	113,606	84,315	29,291								1,636
85	Jacksonville, Fla.	250,420		250,420								
86	Evansville, Ind.	142,471	90,289	52,182			26,617			26,617		1,620
87	Erie, Pa.	57,444	54,929		2,515		88,350	3,500			84,850	
88	East St. Louis, Ill.	51,344	51,344				1,993		1,993			
89	Passaic, N. J.	203,845	203,845				1,990	900	1,090			1,127
90	Harrisburg, Pa.	48,433	46,336		2,097							6,887
91	Peoria, Ill.	33,039	30,631		2,408		6,036		6,036			8,001
92	Wichita, Kans.	14,273	14,273				125			125		
93	Bayonne, N. J.	314,662	314,662				6,245		6,245			2,288
94	South Bend, Ind.	109,891	73,928	35,963			341	50	291			1,122
95	Savannah, Ga.	220,295		220,295			59,111	1,000		58,111		
96	Johnstown, Pa.	39,519	37,963		1,556							
97	Brockton, Mass.	4,649		4,649			542	542				
98	Sacramento, Cal.	317,797	112,044	205,753								3,274
99	El Paso, Tex.	97,306	94,102	3,204								
100	Terre Haute, Ind.	116,021	81,660	34,361			791		791			8,334
101	Holyoke, Mass.	8,664	7,141	1,523			1,813	1,813				
102	Portland, Me.	179,694	179,019		675		11,417				11,417	
103	Allentown, Pa.	39,354	34,605	3,106	1,643							
104	Springfield, Ill.	27,231	27,231				31		31			1,351
105	Canton, Ohio	27,338	27,338									4,056
106	Charleston, S. C.	45,564		45,564			5,785	5,785				481
107	Chattanooga, Tenn.	137,680	14,891	108,289		$14,500	5,725	300	10	5,415		
108	Pawtucket, R. I.	11,547	11,547									681
109	Berkeley, Cal.	290,940	101,238	189,328		374						
110	Altoona, Pa.	45,398	43,921		1,477							2,278
111	Mobile, Ala.	118,195		118,195								
112	Atlantic City, N. J.	274,933	274,933				57		57			1,645
113	Sioux City, Iowa	28,890	26,974		1,916		125		125			984
114	Little Rock, Ark.	56,318	52,074			4,244	1,128	828		300		
115	Covington, Ky.	81,693	81,693									
116	Saginaw, Mich.	124,309	121,717	2,592			6,000				6,000	
117	Flint, Mich.	65,213	63,514	1,699			6,767			6,767		
118	Rockford, Ill.	25,121	25,121				125	65	60			1,028
119	Tampa, Fla.	240,847		240,847			300	300				
120	Pueblo, Colo.	46,976	16,293	30,683								
121	New Britain, Conn.	36,261	35,529		732		2,522	2,297	225			
122	San Diego, Cal.	282,982	118,656	164,326			2,405	1,320	1,085			1,077
123	Binghamton, N. Y.	24,353	24,353				317		317			2,834
124	York, Pa.	38,309	37,118		1,191		7,285				7,285	
125	Springfield, Ohio	23,148	23,148				56		56			3,724
126	Malden, Mass.	2,465	511	1,954								
127	Lancaster, Pa.	35,638	33,927		1,711		718	148			570	
128	Augusta, Ga.	174,202		174,202								2,254

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1917—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 72.]

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 1917.											
129	Kalamazoo, Mich.	$77,011	$75,084	$1,927								
130	Davenport, Iowa	21,018	20,259		$759		$9,845			$9,845		$1,069
131	Topeka, Kans.	13,586	13,586				532			532		1,611
132	Salem, Mass.	1,257		1,055	202		1,102	$1,102				
133	Haverhill, Mass.	2,217		2,217			6,360			610	$5,750	
134	Pasadena, Cal.	203,961	74,642	129,319			2,045	2,045				
135	Bay City, Mich.	108,032	102,677	5,355								
136	McKeesport, Pa.	32,074	30,979		1,095		25	25				
137	Huntington, W. Va.	14,085	14,085									
138	Racine, Wis.	83,966	47,616	36,350								805
139	Lincoln, Nebr.	15,352	13,052			$2,300	1,000			1,000		
140	Chelsea Mass.	329	329									
141	Superior, Wis.	39,141	39,141				847		$847			1,092
142	Macon, Ga.	205,149		205,149			120	120				
143	Muskogee, Okla.	25,933	18,326	7,607								
144	Woonsocket, R. I.	10,719	10,719				1,200	1,200				1,074
145	Newton, Mass.	23,936	16,485	3,078	4,373		5,000				5,000	
146	Montgomery, Ala.	30,957	30,957									
147	Butte, Mont.	112,490	34,610	77,880			1,734		1,384	350		
148	Wheeling, W. Va.	12,648	12,648									
149	Roanoke, Va.	21,441	21,441									
150	West Hoboken, N. J.	151,553	151,553				74	74				913
151	East Orange, N. J.	166,174	166,174				5		5			1,266
152	Lansing, Mich.	62,086	59,983	2,103			2,025	2,025				
153	Galveston, Tex.	204,314	62,679	1,628	140,007							
154	Fitchburg, Mass.	1,811	135	1,676			1,780	280			1,500	
155	Chester, Pa.	32,447	31,505		942							1,730
156	Perth Amboy, N. J.	91,211	91,211									404
157	New Castle, Pa.	27,668	26,627		1,041							
158	Lexington, Ky.	56,927	55,093	1,834			300	300				
159	Springfield, Mo.	30,309	21,430	8,879			1,265	1,265				
160	Hamilton, Ohio	17,726	17,726									2,547
161	Charlotte, N. C.	64,556		57,556		7,000	39	39				
162	Decatur, Ill.	21,869	21,869				1,183	1,000	183			687
163	Dubuque, Iowa	13,401	13,401				1,042	987	55			874
164	Portsmouth, Va.	20,636	20,636									
165	Everett, Mass.	2,916	1,412	1,504								
166	San Jose, Cal.	167,024	107,336	59,688			50		50			1,056
167	Pittsfield, Mass.	2,044		2,044								
168	Knoxville, Tenn.	72,494	12,670	59,824								
169	Quincy, Mass.	6,593	4,198	2,395			100	100				
170	Elmira, N. Y.	22,438	22,438				1,494		1,494			898
171	Joliet, Ill.	15,331	15,331				135		135			650
172	New Rochelle, N. Y.	20,118	20,118				962		962			1,531
173	Auburn, N. Y.	17,320	17,320									1,256
174	Cedar Rapids, Iowa	19,349	18,734		615		426	200	226			590
175	Niagara Falls, N. Y.	18,766	18,766				875		875			1,032
176	Mount Vernon, N. Y.	43,583	43,583				279		279			4,395
177	Amsterdam, N. Y.	13,324	13,324				132		132			567
178	Lorain, Ohio	13,749	13,749				5	5				
179	Quincy, Ill.	21,563	21,563				390	390				111
180	Jamestown, N. Y.	21,512	21,512				1,645		1,545		100	485
181	Taunton, Mass.	3,030		1,730	1,300		30,000				30,000	
182	Oshkosh, Wis.	32,847	32,847				249	100	25	124		501
183	Waterloo, Iowa	16,512	14,835		1,677		60		60			446
184	Fresno, Cal.	219,387	86,208	133,179								1,007
185	Everett, Wash.	126,152	65,327	60,825			100	100				628
186	Lima, Ohio	16,604	16,604									
187	Jackson, Mich.	65,635	63,648	1,987			1,890	1,665			225	
188	Stockton, Cal.	121,578	58,663	62,915			60		60			1,678
189	Shreveport, La.	27,764	27,764				317	25	292			821
190	Austin, Tex.	53,897	48,169	5,728			30	30				
191	Columbia, S. C.	24,374	514	23,860								
192	Boise, Idaho	61,400	15,485	45,915			300	300				
193	Aurora, Ill.	15,053	15,053				333		333			635
194	Williamsport, Pa.	26,013	24,451		1,562							1,878
195	Waco, Tex.	52,958	52,438	520			50	50				

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TABLE 8.—REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, DONATIONS, GIFTS, AND PENSION ASSESSMENTS: 1917—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 72.]

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 1917—Continued.											
196	Joplin, Mo	$28,039	$20,881	$7,158			$1,160		$1,160			$835
197	Orange, N. J	129,375	129,375				234		234			830
198	Lynchburg, Va	15,847	15,847									
199	Bellingham, Wash	115,256	58,960	56,296			75		75			460
200	Colorado Springs, Colo	96,579	13,579	83,000			2,000	$2,000				637
201	Brookline, Mass	2,281		2,281			1,000				$1,000	
202	Danville, Ill	25,810	25,810									
203	Kenosha, Wis	33,637	33,637				104,425		5	$104,420		464
204	Newport, Ky	33,808	33,808									
205	La Crosse, Wis	32,435	32,435				147		147			920
206	Council Bluffs, Iowa	7,147	7,147				100,000				100,000	488
207	Tulsa, Okla	56,046	49,625	6,421								
208	Winston-Salem, N. C	43,000		43,000								
209	Ogden, Utah	98,750	68,070	30,680								
210	Norristown, Pa	20,084	19,476		$608		724			180	544	1,318
211	Stamford, Conn	15,567	15,370		197		512		512			523
212	Zanesville, Ohio	11,575	11,575				658	558	100			
213	Madison, Wis	56,948	34,516	22,432			27		27			594
214	Waltham, Mass	1,980	575	1,405								
215	Easton, Pa	26,502	23,507	2,000	995							
216	Charleston, W. Va	10,796	10,796									
217	Poughkeepsie, N. Y	15,789	15,789				1,324		1,324			649
218	Newport, R. I	7,225	7,225				8,991	7,741	1,100	150		1,396
219	Wilmington, N. C	44,074		44,074								

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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	$26,580,328	$4,798,275	$66,216	$26,856	$685,418	$68,848	$235,001	$3,432,768	$109,894	$173,274
	Group I	13,531,503	2,782,068	46,453	15,278	302,099	53,046	64,818	2,251,805	12,664	35,905
	Group II	4,729,964	1,224,571	16,210	10,085	170,686	1,539	68,033	847,657	75,220	35,141
	Group III	4,184,676	444,232	812	859	109,893	6,253	37,690	239,557	15,124	34,044
	Group IV	2,106,248	178,836	2,111	268	60,390	2,260	26,009	47,621	5,379	34,798
	Group V	2,027,937	168,568	630	366	42,350	5,750	38,451	46,128	1,507	33,386
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.										
1	New York, N. Y	$1,675,160	$509,930	$37,397	$15,186	$55,111	$2,189	$7,210	$381,887	$1,926	$9,024
2	Chicago, Ill	2,899,196	679,428	5,268	30	52,020	232	2,080	613,969	.....	5,829
3	Philadelphia, Pa	1,711,374	507,330	.....	62	57,288	42,684	11,076	394,841	75	1,324
4	St. Louis, Mo	686,668	281,681	158	.....	28,328	295	2	252,640	258	.....
5	Boston, Mass	1,103,855	114,883	30	.....	39,873	882	7,883	63,072	1,760	1,383
6	Cleveland, Ohio	1,506,776	141,355	.....	.....	21,182	.....	3,367	103,730	2,016	11,060
7	Detroit, Mich	1,826,417	89,242	.....	.....	7,745	.....	21,391	56,199	1,949	1,958
8	Baltimore, Md	769,266	50,021	.....	.....	5,613	3,749	671	36,692	875	2,421
9	Pittsburgh, Pa	696,708	221,886	3,600	.....	7,208	215	494	209,538	184	647
10	Los Angeles, Cal	656,083	186,312	.....	.....	27,751	2,800	10,644	139,237	3,621	2,259
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.										
11	Buffalo, N. Y	$844,282	$47,040	.....	.....	$17,201	.....	$49	$29,508	$24	$258
12	San Francisco, Cal	457,568	184,272	$4,046	.....	3,127	.....	31,609	139,906	2,742	2,842
13	Milwaukee, Wis	385,733	89,489	3,148	.....	3,723	.....	4,703	67,469	61	10,385
14	Cincinnati, Ohio	551,204	121,060	7,020	.....	12,686	$90	1,000	97,233	672	2,359
15	Newark, N. J	460,062	155,649	1,864	.....	17,594	.....	869	129,504	.....	5,818
16	New Orleans, La	326,136	90,832	.....	$8,214	11,903	162	.....	.....	70,553	.....
17	Washington, D. C	339,871	73,024	.....	.....	6,383	135	.....	66,183	.....	323
18	Minneapolis, Minn	325,770	60,780	20	.....	13	.....	6,396	53,636	.....	715
19	Seattle, Wash	430,367	124,838	112	.....	18,101	1,152	6,183	91,899	1,168	6,223
20	Jersey City, N. J	219,046	103,800	.....	1,871	8,155	.....	.....	93,560	.....	214
21	Kansas City, Mo	339,925	173,787	.....	.....	71,800	.....	17,224	78,759	.....	6,004
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.										
22	Portland, Oreg	$67,589	$3,368	.....	$191	$2,159	.....	$450	$536	.....	$32
23	Indianapolis, Ind	107,702	7,244	.....	.....	3,925	.....	3,319	.....	.....	.....
24	Denver, Colo	277,550	126,107	.....	.....	51	$35	2,565	123,144	$289	23
25	Rochester, N. Y	82,190	18,178	.....	.....	5,437	1,061	418	11,252	.....	10
26	Providence, R. I	196,669	26,354	.....	.....	7,749	.....	1,366	16,734	230	275
27	St. Paul, Minn	114,738	5,131	.....	.....	100	.....	1,810	3,033	44	144
28	Louisville, Ky	98,464	7,357	.....	.....	7,034	211	84	.....	.....	28
29	Columbus, Ohio	193,374	13,016	$29	.....	.....	.....	225	12,660	25	77
30	Oakland, Cal	77,249	14,776	.....	154	60	.....	899	1,145	12,478	40
31	Toledo, Ohio	107,248	5,811	25	.....	.....	.....	745	5,031	10	.....
32	Atlanta, Ga	71,183	50	25	.....	10	.....	15	.....	.....	.....
33	Birmingham, Ala	160,396	9,828	.....	.....	823	379	.....	.....	.....	8,626
34	Omaha, Nebr	93,476	1,740	.....	80	414	.....	.....	.....	.....	1,246
35	Worcester, Mass	270,402	11,156	.....	.....	1,381	.....	8,274	.....	.....	1,501
36	Richmond, Va	17,400	398	16	.....	8	.....	.....	.....	226	148
37	Syracuse, N. Y	48,017	29,136	.....	.....	20,755	124	240	7,591	.....	426
38	Spokane, Wash	152,304	1,240	.....	143	2	580	327	25	.....	163
39	New Haven, Conn	126,327	4,017	.....	.....	10	.....	370	3,637	.....	.....
40	Memphis, Tenn	106,185	2,131	.....	.....	1,477	.....	2	652	.....	.....
41	Scranton, Pa	41,029	3,345	450	.....	2,863	.....	.....	.....	.....	32
42	Paterson, N. J	82,197	8,342	.....	.....	165	.....	556	7,512	40	69
43	Grand Rapids, Mich	124,502	21,750	19	.....	15,761	.....	955	4,721	131	163
44	Fall River, Mass	78,029	4,258	.....	.....	2,647	.....	1,591	.....	.....	20
45	Dayton, Ohio	116,989	8,674	.....	.....	43	.....	224	8,407	.....	.....
46	Dallas, Tex	61,198	1,720	.....	9	197	25	.....	.....	49	1,440
47	San Antonio, Tex	18,734	1,950	.....	65	1,884	1	.....	.....	.....	.....
48	Bridgeport, Conn	41,497	1,012	.....	.....	.....	83	.....	929	.....	.....
49	New Bedford, Mass	116,177	4,512	.....	.....	2,138	.....	2,374	.....	.....	.....
50	Salt Lake City, Utah	52,225	9,796	.....	.....	361	786	544	7,702	.....	403
51	Nashville, Tenn	53,364	400	.....	.....	.....	400	.....	.....	.....	.....
52	Cambridge, Mass	107,456	7,159	.....	.....	4,538	1,045	1,467	.....	109	.....
53	Lowell, Mass	68,860	7,066	.....	.....	3,274	.....	842	.....	.....	2,950
54	Tacoma, Wash	44,772	5,061	.....	5	441	.....	1,515	.....	.....	3,100
55	Houston, Tex	57,729	14,600	.....	.....	5,198	43	1,198	.....	.....	8,161
56	Trenton, N. J	56,088	9,142	.....	.....	3,038	256	2	5,762	.....	34
57	Hartford, Conn	133,164	3,461	.....	.....	.....	69	.....	3,046	.....	346
58	Reading, Pa	10,412	834	.....	.....	.....	16	609	.....	.....	209
59	Youngstown, Ohio	39,150	6,242	.....	.....	107	.....	156	5,955	.....	24
60	Fort Worth, Tex	40,646	183	.....	15	.....	3	143	.....	.....	22
61	Camden, N. J	38,643	7,561	248	.....	825	.....	.....	6,445	.....	43
62	Albany, N. Y	14,299	2,036	.....	98	1,150	.....	150	544	.....	94
63	Springfield, Mass	175,796	7,950	.....	.....	6,317	31	1,279	.....	135	188
64	Lynn, Mass	130,071	13,984	.....	.....	7,498	.....	2,486	.....	.....	4,000
65	Des Moines, Iowa	48,341	5,661	.....	99	.....	1,105	.....	3,094	1,358	5
66	Lawrence, Mass	64,345	495	.....	.....	3	.....	490	.....	.....	2

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917.

assigned to each, see page 19. For a text discussion of this table, see page 76.]

II.—PROTECTION TO PERSON AND PROPERTY.													
Total.	General supervision.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							City number.
						Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boiler inspection.	All other.	
$4,237,892	$28	$398,228	$191,774	$13,828	$1,906,200	$1,490,121	$299,213	$126,664	$113,881	$473,622	$173,492	$303,249	
2,630,023	.....	85,014	42,863	315	1,343,301	1,001,635	206,930	16,777	63,522	346,181	147,570	220,655	
735,991	.....	82,140	22,639	6,030	472,849	130,843	41,558	26,450	13,003	21,174	6,060	22,598	
458,495	.....	104,805	45,268	2,946	80,202	189,481	28,781	34,757	18,006	49,768	14,253	43,916	
198,125	28	53,889	26,886	3,760	7,072	93,856	4,131	25,961	11,488	33,087	5,193	13,996	
215,258	.....	72,880	54,118	777	2,776	74,306	17,813	22,719	7,862	23,412	416	2,084	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.													
$363,885	.....	$2,093	$16,071	$315	$293,713	$25,568	.....	.....	.....	.....	$23,950	$1,618	1
1,018,801	.....	11,149	431	.....	375,246	576,006	$108,098	.....	$40,434	$207,575	71,456	148,443	2
381,935	.....	5,295	3,775	.....	266,884	71,211	.....	.....	.....	.....	16,046	55,165	3
157,955	.....	1,169	1,097	.....	64,592	89,327	3,284	$16,777	14,455	30,109	24,702	.....	4
116,882	.....	14,887	5,424	.....	49,387	47,184	1,150	.....	8,209	37,722	.....	103	5
112,024	.....	3,286	3,390	.....	71,477	31,493	373	.....	.....	26,031	.....	5,089	6
228,041	.....	34,365	.....	.....	63,052	124,924	68,022	.....	259	42,610	10,657	3,376	7
7,750	.....	.....	7,598	.....	.....	152	.....	.....	114	.....	.....	38	8
114,964	.....	12,517	4,301	.....	52,880	27,159	26,003	.....	27	.....	759	370	9
127,786	.....	253	776	.....	106,070	8,611	.....	.....	24	2,134	.....	6,453	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.													
$36,785	.....	$789	$5,900	$378	$24,464	$1,604	.....	.....	.....	.....	$1,340	$264	11
95,340	.....	1,234	4,883	.....	68,508	16,887	.....	.....	.....	$16,887	.....	.....	12
73,642	.....	4,610	1,870	710	25,063	39,405	$37,466	.....	.....	835	.....	1,104	13
54,831	.....	931	277	1,936	31,219	20,384	200	$9,327	$21	.....	.....	10,836	14
51,718	.....	2,869	2,830	.....	40,528	5,318	3,744	.....	1,574	.....	.....	.....	15
140,135	.....	58,256	2,350	.....	60,878	18,271	.....	15,575	2,696	.....	.....	.....	16
52,441	.....	168	537	75	38,208	5,884	.....	.....	4,330	.....	.....	1,554	17
49,550	.....	3,766	635	2,931	41,881	121	.....	.....	121	.....	.....	.....	18
68,774	.....	5,450	925	.....	54,899	5,240	.....	1,548	240	3,452	.....	.....	19
30,692	.....	490	1,709	.....	28,493	.....	.....	.....	.....	.....	.....	.....	20
82,083	.....	3,577	723	.....	58,708	17,729	148	.....	4,021	.....	4,720	8,840	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.													
$1,393	.....	.....	$182	.....	.....	$6	.....	.....	.....	$6	.....	.....	22
2,041	.....	$1,967	16	.....	.....	.....	.....	.....	.....	.....	.....	.....	23
65,385	.....	237	1,557	.....	$32,236	23,184	$4,821	.....	.....	9,436	$7,282	$1,645	24
6,761	.....	4,169	2,382	.....	.....	.....	.....	.....	.....	.....	.....	.....	25
47,025	.....	10,270	12,812	.....	11,806	6,523	2	$1,696	$3,816	.....	1,014	.....	26
4,343	.....	647	1,599	$1,950	.....	.....	.....	.....	.....	.....	.....	.....	27
1,531	.....	306	1,159	.....	.....	61	40	.....	21	.....	.....	.....	28
2,641	.....	977	886	.....	.....	.....	.....	.....	.....	.....	.....	.....	29
1,166	.....	.....	118	.....	.....	18	18	.....	.....	.....	.....	.....	30
19,658	.....	2,024	870	.....	.....	16,764	6,293	.....	100	10,371	.....	.....	31
765	.....	13	544	97	.....	37	.....	.....	37	.....	.....	.....	32
46,153	.....	804	2,658	.....	.....	39,592	31	5,118	.....	32	.....	34,411	33
30,873	.....	4,446	357	.....	.....	26,070	7,746	6,637	1,007	7,429	3,251	.....	34
12,577	.....	7,941	2,272	.....	.....	1,690	.....	.....	1,690	.....	.....	.....	35
2,385	.....	631	1,036	214	.....	.....	.....	.....	.....	.....	.....	.....	36
5,210	.....	2,640	2,175	.....	.....	330	184	.....	.....	.....	146	.....	37
8,605	.....	1,155	336	.....	.....	7,091	.....	1,325	677	3,737	705	647	38
14,378	.....	466	724	.....	13,118	.....	.....	.....	.....	.....	.....	.....	39
27,797	.....	1,488	258	.....	.....	24,052	7,699	4,417	3,697	5,555	75	2,609	40
1,044	.....	.....	510	.....	.....	431	.....	.....	.....	.....	431	.....	41
2,134	.....	1,416	123	.....	.....	.....	.....	.....	.....	.....	.....	.....	42
9,821	.....	7,750	1,800	.....	.....	.....	.....	.....	.....	.....	.....	.....	43
1,796	.....	64	930	.....	.....	802	.....	88	714	.....	.....	.....	44
6,008	.....	1,375	136	.....	.....	4,339	.....	4,339	.....	.....	.....	.....	45
3,285	.....	436	1,463	.....	.....	178	.....	.....	178	.....	.....	.....	46
1,267	.....	.....	362	.....	.....	.....	.....	.....	.....	.....	.....	.....	47
13,261	.....	242	265	.....	12,706	.....	.....	.....	.....	.....	.....	.....	48
1,806	.....	.....	543	.....	.....	1,101	.....	.....	1,101	.....	.....	.....	49
5,566	.....	149	174	.....	.....	3,874	.....	.....	.....	.....	.....	3,874	50
6,044	.....	285	430	.....	.....	4,714	.....	.....	.....	3,066	925	723	51
1,374	.....	220	288	.....	.....	866	.....	.....	866	.....	.....	.....	52
1,605	.....	80	42	.....	.....	1,483	.....	.....	1,072	411	.....	.....	53
5,337	.....	52	1,322	.....	.....	3,297	1,453	1,420	.....	.....	424	.....	54
5,701	.....	808	122	.....	.....	1,866	.....	1,819	.....	47	.....	.....	55
2,953	.....	516	212	.....	.....	2,138	.....	2,138	.....	.....	.....	.....	56
52,687	.....	40,403	1,148	670	10,336	130	.....	.....	130	.....	.....	.....	57
60	.....	50	.....	.....	.....	10	.....	10	.....	.....	.....	.....	58
7,806	.....	51	21	.....	.....	7,734	.....	3,224	.....	4,510	.....	.....	59
5,598	.....	666	152	.....	.....	4,192	.....	2,446	.....	1,746	.....	.....	60
5,001	.....	108	1,250	.....	.....	3,554	306	80	.....	3,168	.....	.....	61
2,917	.....	1,604	1,283	.....	.....	.....	.....	.....	.....	.....	.....	.....	62
3,479	.....	2,567	311	15	.....	586	2	.....	584	.....	.....	.....	63
5,069	.....	2,052	172	.....	.....	1,924	186	.....	1,484	254	.....	.....	64
589	.....	263	65	.....	.....	7	.....	.....	.....	.....	.....	7	65
5,600	.....	3,467	203	.....	.....	832	.....	.....	832	.....	.....	.....	66

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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.	Pounds.	Examining plumbers and engineers.	All other.	Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
	Grand total	$237,713	$45,756	$27,955	$164,002	$1,243,648	$25,412	$80,556	$1,033,209	$24,892	$79,579
	Group I	156,895	7,682	20,090	129,123	545,023	7,680	48,128	470,891	4,272	14,052
	Group II	21,490	3,229	542	17,719	180,880	2,718	25,917	131,411	19,114	1,720
	Group III	35,793	21,760	3,352	10,681	297,037	5,950	4,636	247,039	1,053	38,359
	Group IV	12,634	6,291	2,394	3,949	83,669	2,641	346	69,568	4	11,110
	Group V	10,901	6,794	1,577	2,530	137,039	6,423	1,529	114,300	449	14,338
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.										
1	New York, N. Y.	$26,125			$26,125	$130,304	$732	$36,693	$85,030		$7,849
2	Chicago, Ill.	55,969	$1,204	$17,890	36,875	8,512	1,569	5,847	1,096		
3	Philadelphia, Pa.	34,770	2,102	2,200	30,468	6,547	5,023		1,524		
4	St. Louis, Mo.	1,770			1,770	1,726	305	225	1,196		
5	Boston, Mass.					100,799		1,386	99,413		
6	Cleveland, Ohio	2,378			2,378	130,554		869	129,263	$422	
7	Detroit, Mich.	5,700	1,768		3,932	114,168		1,001	113,167		
8	Baltimore, Md.					37,261	51	1,291	35,919		
9	Pittsburgh, Pa.	18,107	385		17,722	8,133			4,283	3,850	
10	Los Angeles, Cal.	12,076	2,223		9,853	7,019		816			6,203
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.										
11	Buffalo, N. Y.	$3,650	$380		$3,270	$92,940	$161	$1,318	$91,387	$74	
12	San Francisco, Cal.	3,828			3,828	7,448	291	1,177	5,980		
13	Milwaukee, Wis.	1,984		$542	1,442	11,009		4,575	6,434		
14	Cincinnati, Ohio	84			84	4,757	1,832	686	2,239		
15	Newark, N. J.	173	173			8,274	18	4,776	3,217		$263
16	New Orleans, La.	380	380			28,403	23	10,345		18,035	
17	Washington, D. C.	7,569	472		7,097	306	306				
18	Minneapolis, Minn.	216	216			538		165	248		125
19	Seattle, Wash.	2,260	1,204		1,056	22,113	61	348	21,520	184	
20	Jersey City, N. J.					3,748		2,527	384	821	16
21	Kansas City, Mo.	1,346	404		942	1,344	26		2		1,316
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.										
22	Portland, Oreg.	$1,205	$1,205			$627	$392	$161	$74		
23	Indianapolis, Ind.	58	58								
24	Denver, Colo.	8,171	613	$1,967	$5,591	2,182		127	2,055		
25	Rochester, N. Y.	210		210		372	74		298		
26	Providence, R. I.	5,609	4,341		1,268	9,233	29	1,091	8,097	$16	
27	St. Paul, Minn.	147	51		96	560	172	178	210		
28	Louisville, Ky.	5	5			8,081		155	1,831		$6,095
29	Columbus, Ohio	778	566		212	885	430				455
30	Oakland, Cal.	1,030	1,030			9,776		370			9,406
31	Toledo, Ohio					282	282				
32	Atlanta, Ga.	74			74	314			314		
33	Birmingham, Ala.	3,099	2,625	474		6,727					6,727
34	Omaha, Nebr.					8,460			8,446		14
35	Worcester, Mass.	674	674			8,299	10		8,258		31
36	Richmond, Va.	504	504			24			24		
37	Syracuse, N. Y.	65		65		946	946				
38	Spokane, Wash.	23	23			340	39	75	226		
39	New Haven, Conn.	70	70			631	150	481			
40	Memphis, Tenn.	1,999	385	270	1,344	4,701	45		261	45	4,350
41	Scranton, Pa.	103	21	82		109			109		
42	Paterson, N. J.	595	595			34,910	29	530	33,465	886	
43	Grand Rapids, Mich.	271	271			37,830			37,830		
44	Fall River, Mass.					15,849	59	40	15,750		
45	Dayton, Ohio	158	158			2,408		150	114		2,144
46	Dallas, Tex.	1,208	1,078		130	127	124		3		
47	San Antonio, Tex.	905	905			4,472		98	3		4,371
48	Bridgeport, Conn.	48	48			3,867	466	424	676		2,301
49	New Bedford, Mass.	162			162	14,637			14,637		
50	Salt Lake City, Utah	1,369	1,369			748	85		168		495
51	Nashville, Tenn.	615	333		282	136	136				
52	Cambridge, Mass.					26,243			26,137	106	
53	Lowell, Mass.					1,462			1,462		
54	Tacoma, Wash.	666			666	873		109	657		107
55	Houston, Tex.	2,905	2,055		850	84			83		1
56	Trenton, N. J.	87	87			25,083		90	24,993		
57	Hartford, Conn.					10,860	16	464	10,380		
58	Reading, Pa.					240			240		
59	Youngstown, Ohio					32	10		22		
60	Fort Worth, Tex.	588	582		6	157					157
61	Camden, N. J.	89	89			2,284	1,651		633		
62	Albany, N. Y.	30		30		630	405	93	132		
63	Springfield, Mass.					12,858	34		12,824		
64	Lynn, Mass.	921	921			15,253	230		15,023		
65	Des Moines, Iowa	254		254		1,705					1,705
66	Lawrence, Mass.	1,098	1,098			21,740	136		21,604		

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. · For a text discussion of this table, see page 76.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.								
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.	City number.
$2,971,729	$1,317,162	$462,435	$1,002,591	$22,817	$166,724	$3,838,427	$49	$571,451	$15,955	$53,849	$73,574	$31,523	$3,092,021	
1,746,406	872,856	177,961	594,340	2,706	98,543	1,577,407	.....	97,967	.....	1,371	12,683	13,866	1,451,520	
211,071	42,044	44,160	84,871	2,874	37,122	1,058,383	.....	204,836	907	46,175	11,727	.....	794,738	
518,132	114,947	100,004	265,349	14,144	23,688	606,018	49	137,450	3,327	1,168	27,957	16,948	419,119	
265,413	131,025	88,991	37,890	2,831	4,676	410,444	.....	66,671	8,264	1,678	13,763	358	319,710	
230,707	156,290	51,319	20,141	262	2,695	186,175	.....	64,527	3,457	3,457	7,444	356	106,934	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.														
$70,999	$8,855	$62,144	.....	.....	.....	$17,135	.....	$14,257	.....	$871	$2,007	.....	.....	1
415,109	57,217	.....	$308,617	.....	$49,275	205,217	.....	4,800	.....	.....	.....	$5	$200,412	2
7,036	.....	.....	.....	.....	7,036	267,117	.....	9,911	.....	.....	22	.....	257,184	3
7,242	417	4,909	874	$1,042	.....	101,986	.....	2,507	.....	.....	.....	.....	99,479	4
71,834	10,196	61,149	.....	489	.....	29,650	.....	24,442	.....	500	2,531	.....	2,177	5
338,079	23,650	9,401	284,849	.....	20,179	280,560	.....	2,443	.....	.....	5,784	2,495	269,838	6
576,875	569,567	7,308	.....	.....	.....	160,379	.....	11,841	.....	.....	.....	.....	148,538	7
233,385	202,954	8,654	.....	.....	21,777	351,007	.....	17,039	.....	.....	1,845	11,366	320,757	8
276	.....	.....	.....	.....	276	70,279	.....	7,277	.....	.....	492	.....	62,510	9
25,571	.....	24,396	.....	1,175	.....	94,077	.....	3,450	.....	.....	2	.....	90,625	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.														
$99,414	$4,060	$29,094	$66,260	.....	.....	$437,066	.....	$51,459	$53	$46,143	$2,088	.....	$337,323	11
17,500	.....	.....	17,500	.....	.....	85,547	.....	864	.....	.....	.....	.....	84,683	12
15,676	3,164	4,224	13	.....	$8,275	14,220	.....	7,999	273	32	.....	.....	5,916	13
12,458	30	1,472	.....	$1,236	9,720	136,568	.....	677	.....	.....	913	.....	134,978	14
25,703	16,023	1,567	792	93	7,228	42,690	.....	13,728	.....	.....	2,878	.....	26,084	15
13,616	6,827	1,523	.....	.....	5,266	20,238	.....	1,210	.....	.....	3,993	.....	15,035	16
2,197	652	.....	.....	1,545	.....	77,131	.....	5,076	.....	.....	1,757	.....	70,298	17
17,242	10,801	88	.....	.....	6,353	15,855	.....	1,192	581	.....	98	.....	13,984	18
5,420	487	4,933	.....	.....	.....	155,202	.....	117,007	.....	.....	.....	.....	38,195	19
13	.....	13	.....	.....	.....	8,432	.....	4,133	.....	.....	.....	.....	4,299	20
1,832	.....	1,246	306	.....	280	65,434	.....	1,491	.....	.....	.....	.....	63,943	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.														
$621	$138	$264	.....	.....	$219	$25,976	.....	$5,792	.....	.....	.....	$16,948	$3,236	22
991	6	265	.....	$720	.....	54,459	.....	1,214	.....	.....	$2,421	.....	50,824	23
138	45	65	.....	28	.....	11,036	.....	2,351	$4	.....	11	.....	8,670	24
27,962	5,993	.....	$21,969	.....	.....	1,326	.....	1,176	.....	$150	.....	.....	.....	25
19,873	12,680	409	.....	4,721	2,063	21,178	.....	1,371	112	114	1,322	.....	18,259	26
16,531	8,093	81	5,238	.....	3,119	19,629	$47	1,215	270	.....	.....	.....	18,097	27
764	344	420	.....	.....	.....	1,093	.....	255	186	.....	.....	.....	652	28
97,739	2,971	4,792	89,555	234	187	41,390	.....	388	.....	.....	.....	.....	41,002	29
12,429	.....	.....	12,429	.....	.....	13,558	2	1,109	.....	.....	.....	.....	12,447	30
1,218	8	1,200	.....	10	.....	19,373	.....	6,069	.....	.....	.....	.....	13,304	31
1,864	15	1,849	.....	.....	.....	10,121	.....	590	.....	.....	57	.....	9,474	32
7,769	.....	857	1,680	.....	5,232	11,645	.....	2,294	.....	.....	4,034	.....	5,317	33
5,601	2,819	2,782	.....	.....	.....	26,068	.....	7,747	.....	.....	142	.....	18,179	34
14,190	2,521	11,669	.....	.....	.....	31,625	.....	31,055	97	.....	473	.....	.....	35
6,482	.....	1,990	.....	.....	4,492	166	.....	166	.....	.....	.....	.....	.....	36
3,477	.....	1,344	.....	428	1,705	2,327	.....	2,327	.....	.....	.....	.....	.....	37
79,494	187	.....	79,307	.....	.....	29,202	.....	917	.....	.....	.....	.....	28,285	38
18,056	891	6	16,013	.....	1,146	3,259	.....	468	.....	.....	10	.....	2,781	39
687	58	629	.....	.....	.....	40,018	.....	3,691	.....	.....	5,031	.....	31,296	40
1,402	609	284	161	348	.....	11,046	.....	960	.....	.....	.....	.....	10,086	41
1,404	778	508	40	78	.....	6,665	.....	215	221	91	.....	.....	6,138	42
12,503	255	12,248	.....	.....	.....	7,270	.....	188	.....	428	.....	.....	6,654	43
1,221	.....	10	.....	1,118	93	6,913	.....	3,362	166	90	230	.....	3,065	44
34,350	2,927	25	31,273	.....	125	30,217	.....	1,001	.....	.....	5,494	.....	23,722	45
4,386	2,234	89	1,806	257	.....	23,425	.....	3,942	498	.....	5,878	.....	13,107	46
1,306	1,126	.....	.....	.....	180	3,457	.....	.....	.....	.....	.....	.....	3,457	47
.....	.....	.....	.....	.....	.....	182	.....	.....	.....	.....	.....	.....	182	48
12,221	12,221	.....	.....	.....	.....	21,108	.....	14,032	.....	.....	.....	.....	7,076	49
880	880	.....	.....	.....	.....	10,598	.....	1,810	.....	.....	.....	.....	8,788	50
1,306	.....	760	546	.....	.....	11,447	.....	863	620	.....	.....	.....	9,964	51
17,570	320	16,350	900	.....	.....	4,305	.....	4,159	109	.....	.....	.....	37	52
6,011	773	4,881	.....	357	.....	1,936	.....	.....	128	.....	.....	.....	1,808	53
369	285	84	.....	.....	.....	989	.....	433	.....	.....	.....	.....	556	54
27,817	10,418	17,399	.....	.....	.....	1,303	.....	991	.....	.....	312	.....	.....	55
340	82	258	.....	.....	.....	4,364	.....	2,213	.....	.....	395	.....	1,756	56
6,369	.....	785	.....	5,584	.....	8,811	.....	6,000	.....	295	171	.....	2,345	57
372	155	.....	217	.....	.....	3,892	.....	530	.....	.....	.....	.....	3,362	58
146	140	3	3	.....	.....	6,288	.....	547	.....	.....	1,634	.....	4,107	59
6,283	2,071	.....	4,212	.....	.....	3,202	.....	2,112	.....	.....	300	.....	790	60
3,862	210	3,652	.....	.....	.....	11,665	.....	516	.....	.....	.....	.....	11,149	61
5,127	.....	.....	.....	.....	5,127	1,819	.....	.....	.....	.....	.....	.....	1,819	62
39,537	39,133	143	.....	261	.....	38,239	.....	19,902	851	.....	.....	.....	17,486	63
12,364	1,286	11,078	.....	.....	.....	6,678	.....	1,138	65	.....	.....	.....	5,475	64
700	55	645	.....	.....	.....	15,758	.....	2,183	.....	.....	42	.....	13,533	65
4,400	2,220	2,180	.....	.....	.....	992	.....	158	.....	.....	.....	.....	834	66

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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	$4,343,175	$7,780	$477,237	$479,998	$102,369	$10,903	$1,033,257	$501,641	$1,690,105	$31,325	$8,560
	Group I	2,358,693	7,747	208,017	258,706	65,085	2,971	360,651	294,901	1,139,961	19,256	1,398
	Group II	583,460		344	54,068	19,410	3,871	29,911	204,123	256,359	9,397	5,977
	Group III	576,541		146,054	103,110	402	3,821	151,013	668	168,801	2,672	
	Group IV	381,551	1	51,006	39,712	10,271	240	213,748	18	66,555		
	Group V	442,930	32	71,816	24,402	7,201		277,934	1,931	58,429		1,185
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.											
1	New York, N. Y.	$331,526	$7,621		$92,365	$31,115		$23,813		$176,612		
2	Chicago, Ill.	270,190		$8,558	985		$16	2,353		255,892	$2,386	
3	Philadelphia, Pa.	320,487			13,311	12,455	442	31,344	$226,516	36,412	7	
4	St. Louis, Mo.	82,149		166	621	771	1,103	41	36,334	42,255	858	
5	Boston, Mass.	409,451	6	190,393	15,466	1,968		180,057		17,155	4,406	
6	Cleveland, Ohio	269,160			77,642			105,157	480	83,813	2,068	
7	Detroit, Mich.	362,657			1,669			5,738		353,778	217	$1,255
8	Baltimore, Md.	24,204			715	138		8	17,583	5,597	163	
9	Pittsburgh, Pa.	197,653			32,307	5,416			12,272	142,264	5,394	
10	Los Angeles, Cal.	91,216	120	8,900	23,625	13,222	1,410	12,140	1,716	26,183	3,757	143
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.											
11	Buffalo, N. Y.	$94,701		$70	$33,241	$8,953	$244	$25		$52,131		$37
12	San Francisco, Cal.	11,590			1,331			778		3,541		5,940
13	Milwaukee, Wis.	108,469		113	1,625	2,140		2,833	$15,164	86,544		
14	Cincinnati, Ohio	43,225			2,751			10,815	3,940	24,744	$975	
15	Newark, N. J.	141,802			4,504		421	1,083	129,938	2,802	3,054	
16	New Orleans, La.	1,830			130	458				1,242		
17	Washington, D. C.	72,138				7,835	41		10,672	53,590		
18	Minneapolis, Minn.	31,828		61	4,198	24		10,419		17,126		
19	Seattle, Wash.	10,870			4,966			1,441		1,882	2,581	
20	Jersey City, N. J.	46,682		100	21			811	44,392	1,358		
21	Kansas City, Mo.	20,325			1,301		3,165	1,656	17	11,399	2,787	
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.											
22	Portland, Oreg.	$25,249		$25,249								
23	Indianapolis, Ind.	6,054						$6,054				
24	Denver, Colo.	7,828			$1,625		$1,352	3,077		$1,774		
25	Rochester, N. Y.	1,734			1,734							
26	Providence, R. I.	44,099		425	43,674							
27	St. Paul, Minn.	14,012						9,566		4,446		
28	Louisville, Ky.	6,322			2,507	$402		2,841		147	$425	
29	Columbus, Ohio	17,185								17,185		
30	Oakland, Cal.	3,000								3,000		
31	Toledo, Ohio	31,782								31,782		
32	Atlanta, Ga.	42,309						8,458		33,851		
33	Birmingham, Ala.	21,867								21,867		
34	Omaha, Nebr.	4,400								4,400		
35	Worcester, Mass.	105,111		11,126	8,890			85,095				
36	Richmond, Va.	457			314			143				
37	Syracuse, N. Y.	2,464		2,464								
38	Spokane, Wash.	3,072						303		747	2,022	
39	New Haven, Conn.	4,744			4,744							
40	Memphis, Tenn.	14,183		25				14,158				
41	Scranton, Pa.											
42	Paterson, N. J.	5,025		36	4,989							
43	Grand Rapids, Mich.	2,933		2,933								
44	Fall River, Mass.	17,827		14,920	733			2,174				
45	Dayton, Ohio	19,965								19,965		
46	Dallas, Tex.	10,027						3,695		6,332		
47	San Antonio, Tex.	99						99				
48	Bridgeport, Conn.	11,435		6,375	4,760			100	$200			
49	New Bedford, Mass.	18,915		16,359	2,556							
50	Salt Lake City, Utah	5,640						162		5,478		
51	Nashville, Tenn.	16,242						8,604		7,638		
52	Cambridge, Mass.	15,048		13,358	1,621			69				
53	Lowell, Mass.	4,958		3,287	1,671							
54	Tacoma, Wash.	225									225	
55	Houston, Tex.	1,425								1,425		
56	Trenton, N. J.	1,165		6	1,159							
57	Hartford, Conn.	10,546		171	6,388			3,519	468			
58	Reading, Pa.											
59	Youngstown, Ohio											
60	Fort Worth, Tex.	7,808								7,808		
61	Camden, N. J.	956								956		
62	Albany, N. Y.	110						110				
63	Springfield, Mass.	20,645		10,561	6,955		2,469	660				
64	Lynn, Mass.	32,197		25,666	4,405			2,126				
65	Des Moines, Iowa											
66	Lawrence, Mass.	17,478		13,093	4,385							

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 76.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS AND GENERAL.						
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.	Total.	Mothers' pensions.	Soldiers' relief and burial.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	City number.
$2,455,728	$2,081,857	$373,871	$1,708,413	$66,420	$369,820	$619,109	$653,064	$983,041	$159,912	$345,091	$382,683	$46,044	$49,311	
574,169	464,484	109,685	941,378	61,071	250,111	293,091	337,105	376,336	.....	97,420	268,415	6,944	3,557	
433,887	355,252	78,635	265,161	2,364	26,477	69,612	166,708	36,560	.....	.....	27,384	6,391	2,785	
705,211	600,271	104,940	303,145	1,125	41,710	126,682	133,628	275,865	72,973	129,166	72,305	1,309	112	
341,113	306,402	34,711	93,070	1,028	12,644	76,226	3,172	154,027	33,733	48,912	5,171	23,371	42,840	
401,348	355,448	45,900	105,659	832	38,878	53,498	12,451	140,253	53,206	69,593	9,408	8,029	17	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.														
$41,605	$41,605	.....	$190,693	$3,978	$64,811	$121,904	.....	$19,083	.....	.....	$18,333	$750	.....	1
104,061	79,302	$24,759	161,116	753	32,821	63,851	$63,691	36,762	.....	.....	36,755	7	.....	2
31,647	26,179	5,468	76,307	55,857	2	20,448	.....	112,968	.....	.....	108,292	4,676	.....	3
24,860	16,238	8,622	27,330	40	13,430	11,035	2,825	1,739	.....	.....	1,728	11	.....	4
95,795	87,357	8,438	44,597	.....	26,250	18,347	.....	119,964	.....	$97,420	20,746	268	$1,530	5
88,806	70,639	18,167	141,479	.....	46,264	3,574	91,641	4,759	.....	.....	3,634	1,125	.....	6
22,957	15,106	7,851	238,311	195	42,857	16,311	178,948	33,787	.....	.....	33,787	.....	.....	7
24,784	24,784	.....	32,111	.....	13,165	18,946	.....	8,743	.....	.....	6,614	102	2,027	8
74,840	58,337	16,503	8,671	.....	.....	8,671	.....	6	.....	.....	6	.....	.....	9
64,814	44,937	19,877	20,763	248	10,511	10,004	.....	38,525	.....	.....	38,520	5	.....	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.														
$20,306	$10,384	$9,922	$16,030	.....	.....	$16,030	.....	.....	.....	.....	.....	.....	.....	11
12,868	7,305	5,563	41,099	$1,184	.....	2,138	$37,777	$1,904	.....	.....	$904	$1,000	.....	12
63,356	56,746	6,610	9,872	356	$4,830	515	4,171	.....	.....	.....	.....	.....	.....	13
162,361	154,969	7,392	4,372	.....	235	4,137	.....	11,572	.....	.....	3,720	5,208	$2,644	14
25,723	7,183	18,540	8,476	.....	4	8,472	.....	27	.....	.....	27	.....	.....	15
10,713	7,754	2,959	11,348	212	1,246	7,978	1,912	9,021	.....	.....	8,914	107	.....	16
61,112	55,437	5,675	1,418	.....	175	1,243	.....	104	.....	.....	28	76	.....	17
20,502	11,752	8,750	129,475	.....	15,836	8,322	105,317	.....	.....	.....	.....	.....	.....	18
20,243	12,205	8,038	22,907	612	.....	6,048	16,247	.....	.....	.....	.....	.....	.....	19
16,365	15,054	1,311	9,314	.....	.....	9,314	.....	.....	.....	.....	.....	.....	.....	20
20,338	16,463	3,875	10,850	.....	4,151	5,415	1,284	13,932	.....	.....	13,791	.....	141	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.														
$8,346	$8,346	.....	$1,673	$31	.....	$1,642	.....	$336	.....	.....	$336	.....	.....	22
25,920	22,259	$3,661	10,993	.....	$3,384	7,609	.....	.....	.....	.....	.....	.....	.....	23
5,540	1,867	3,673	40,297	.....	7,354	30,594	$2,349	19,037	.....	.....	19,037	.....	.....	24
13,925	12,027	1,898	11,932	15	27	11,890	.....	.....	.....	.....	.....	.....	.....	25
18,502	18,502	.....	9,642	661	832	2,601	5,548	763	.....	.....	.....	$738	$25	26
1,770	497	1,273	51,853	.....	.....	2,493	49,360	909	.....	.....	909	.....	.....	27
68,781	29,858	38,923	4,451	.....	.....	4,451	.....	84	.....	.....	.....	84	.....	28
16,026	15,272	754	240	.....	.....	240	.....	4,252	.....	.....	4,252	.....	.....	29
7,492	3,000	4,492	13,882	.....	244	171	13,467	1,170	.....	.....	1,170	.....	.....	30
23,803	20,969	2,834	5,022	.....	979	4,043	.....	299	.....	.....	299	.....	.....	31
7,638	5,391	2,247	7,772	.....	.....	3,010	4,762	350	.....	.....	350	.....	.....	32
52,717	50,181	2,536	625	.....	.....	625	.....	3,065	.....	.....	3,065	.....	.....	33
14,488	12,847	1,641	1,846	.....	.....	1,846	.....	.....	.....	.....	.....	.....	.....	34
43,328	41,531	1,797	6,116	12	397	2,406	3,301	38,000	$12,796	$25,204	.....	.....	.....	35
6,174	6,174	.....	105	.....	.....	105	.....	1,209	.....	.....	1,179	30	.....	36
4,457	2,919	1,538	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	37
12,746	10,981	1,765	4,491	127	1,168	362	2,834	13,114	.....	.....	12,781	333	.....	38
72,549	69,714	2,835	8,429	.....	.....	6,511	1,918	264	.....	.....	264	.....	.....	39
10,734	8,755	1,979	5,934	.....	.....	5,934	.....	.....	.....	.....	.....	.....	.....	40
5,129	4,231	898	399	.....	100	299	.....	18,555	.....	.....	18,555	.....	.....	41
23,463	21,520	1,943	237	.....	.....	237	.....	17	.....	.....	17	.....	.....	42
18,141	16,497	1,644	12,867	.....	1,444	4,461	6,962	1,387	.....	.....	1,387	.....	.....	43
15,421	14,715	706	152	.....	.....	152	.....	14,592	6,030	8,562	.....	.....	.....	44
10,698	9,377	1,321	4,631	.....	908	45	3,678	38	.....	.....	38	.....	.....	45
12,645	10,958	1,687	5,583	.....	.....	5,583	.....	.....	.....	.....	.....	.....	.....	46
4,464	3,397	1,067	1,709	.....	.....	1,709	.....	10	.....	.....	10	.....	.....	47
11,740	3,706	8,034	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	48
9,249	8,200	1,049	2,291	151	1,990	150	.....	31,438	16,525	14,789	.....	124	.....	49
4,255	2,665	1,590	14,742	.....	11,324	3,418	.....	.....	.....	.....	.....	.....	.....	50
10,129	9,332	797	2,470	.....	.....	2,470	.....	5,690	.....	.....	5,690	.....	.....	51
6,225	5,041	1,184	2,568	.....	1,344	1,224	.....	26,964	13,882	13,082	.....	.....	.....	52
20,101	19,611	490	2,281	.....	.....	2,281	.....	23,440	7,349	15,963	128	.....	.....	53
8,038	6,743	1,295	23,148	57	.....	706	22,385	732	.....	.....	732	.....	.....	54
5,948	4,969	979	669	.....	.....	669	.....	182	.....	.....	95	.....	87	55
11,787	9,503	2,284	1,254	71	26	1,157	.....	.....	.....	.....	.....	.....	.....	56
23,374	23,374	.....	17,056	.....	1,059	4,777	11,220	.....	.....	.....	.....	.....	.....	57
4,543	4,543	.....	471	.....	.....	471	.....	.....	.....	.....	.....	.....	.....	58
9,513	9,513	.....	9,123	.....	1,994	1,285	5,844	.....	.....	.....	.....	.....	.....	59
7,864	7,198	666	9,475	.....	5,093	4,382	.....	76	.....	.....	76	.....	.....	60
5,515	4,554	961	.....	.....	.....	.....	.....	1,799	.....	.....	1,799	.....	.....	61
.....	.....	.....	1,660	.....	.....	1,660	.....	.....	.....	.....	.....	.....	.....	62
31,701	31,701	.....	3,032	.....	2,037	995	.....	18,355	3,345	14,956	54	.....	.....	63
6,480	5,380	1,100	481	.....	6	475	.....	37,565	5,828	31,721	16	.....	.....	64
22,456	21,232	1,224	1,472	.....	.....	1,472	.....	.....	.....	.....	.....	.....	.....	65
1,396	1,221	175	71	.....	.....	71	.....	12,173	7,218	4,889	66	.....	.....	66

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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 IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.										
67	Yonkers, N. Y.	$8,477	$686					$364	$322		
68	Schenectady, N. Y.	27,411	4,286	$7		$1,291	$77	235	2,676		
69	Kansas City, Kans.	98,504	27				20				$7
70	Oklahoma City, Okla.	63,454	5,316		$194			307		$2,000	2,815
71	Wilmington, Del.	33,681	2,052	20		158		1,789			85
72	Duluth, Minn.	36,487	2,786			1,196	235	1,308			47
73	Akron, Ohio	51,623	565					397	168		
74	Norfolk, Va.	36,863	5,902	282					4,520	1,096	4
75	Elizabeth, N. J.	45,949	10,609	857		3,253		91	6,358		50
76	Utica, N. Y.	12,346	1,453			1,230		223			
77	Somerville, Mass.	90,640	8,105			6,956		1,149			
78	Waterbury, Conn.	18,204	1,151			119			722		310
79	St. Joseph, Mo.	13,406	363	1		293		5			64
80	Manchester, N. H.	32,915	3,818			2,907		663		238	10
81	Troy, N. Y.	22,251	1,308			1,218			89		1
82	Hoboken, N. J.	23,427	6,800			122		1,247	5,333		98
83	Wilkes-Barre, Pa.	40,621	23				17				6
84	Fort Wayne, Ind.	16,178	441			436					5
85	Jacksonville, Fla.	58,323									
86	Evansville, Ind.	12,186									
87	Erie, Pa.	29,170	1,198			25	267	906			
88	East St. Louis, Ill.	13,618	150								150
89	Passaic, N. J.	20,993	2,791					336	2,439		16
90	Harrisburg, Pa.	15,782									
91	Peoria, Ill.	50,162	50					12		11	27
92	Wichita, Kans.	15,771	2,113		8		1,644	431			30
93	Bayonne, N. J.	7,418	3,443			277			3,129		37
94	South Bend, Ind.	13,433	1,372	148		315		894			15
95	Savannah, Ga.	19,422	5,802	13		81			5,636		72
96	Johnstown, Pa.	17,562	9					8			1
97	Brockton, Mass.	144,462	3,663			2,776		881			6
98	Sacramento, Cal.	12,648	1,426		1	19		240		1,145	21
99	El Paso, Tex.	33,269	2,511			2,247		264			
100	Terre Haute, Ind.	18,542	343			142		107			94
101	Holyoke, Mass.	44,435	3,442			173		358			2,911
102	Portland, Me.	37,160	2,220			41		2,151			28
103	Allentown, Pa.	3,546	5								5
104	Springfield, Ill.	16,418	133			83		50			
105	Canton, Ohio	12,402	1,197	717		398		72		10	
106	Charleston, S. C.	9,155									
107	Chattanooga, Tenn.	39,437	5,541			352					5,189
108	Pawtucket, R. I.	32,327	5,757			2,864		649	2,244		
109	Berkeley, Cal.	21,570	8,220		33	372		7,494	321		
110	Altoona, Pa.	17,962	185								185
111	Mobile, Ala.	21,267	282					282			
112	Atlantic City, N. J.	46,625	9,407			3,233		40	5,104		1,030
113	Sioux City, Iowa	46,282	5,603		6					862	4,735
114	Little Rock, Ark.	31,622	5,765	27		4,799		336	586	17	
115	Covington, Ky.	7,477	16								16
116	Saginaw, Mich.	30,086	6,062		26	3,124		587	2,306		19
117	Flint, Mich.	82,822	17,977			13,203			4,774		
118	Rockford, Ill.	41,847	662					277	380		5
119	Tampa, Fla.	53,210	327			25		132			170
120	Pueblo, Colo.	5,223	395					376			19
121	New Britain, Conn.	47,487	15,218						514		14,704
122	San Diego, Cal.	61,934	3,351			3,088		263			
123	Binghamton, N. Y.	36,521	486			406		80			
124	York, Pa.	5,686	209			89					120
125	Springfield, Ohio	56,710	1,776			200		70			1,506
126	Malden, Mass.	54,164	2,840			2,353		487			
127	Lancaster, Pa.	5,075	539	35				324			180
128	Augusta, Ga.	77,600	659	4		526		124			5
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.										
129	Kalamazoo, Mich.	$47,476	$9,913			$6,475		$896	$2,408		$134
130	Davenport, Iowa	28,188	197	$20		101	$45	5			26
131	Topeka, Kans.	25,181	695		$25		670				
132	Salem, Mass.	53,994	5,503			1,130		373			4,000
133	Haverhill, Mass.	61,645	3,306			2,386		842		$78	
134	Pasadena, Cal.	51,383	88			6	4	64			14
135	Bay City, Mich.	17,198	969			855					114
136	McKeesport, Pa.	15,512	39			15	4	20			
137	Huntington, W. Va.	8,997	920								920
138	Racine, Wis.	16,693	2,637	1		217			2,419		
139	Lincoln, Nebr.	8,121	55				21	34			
140	Chelsea, Mass.	40,913	3,726			3,340		386			

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assigned to each, see page 19. For a text discussion of this table, see page 76.]

II.—PROTECTION TO PERSON AND PROPERTY.													
Total.	General supervision.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							City number.
						Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boiler inspection.	All other.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.													
$440			$240			$145					$145		67
3,435		$3,303											68
854		38	513			303			$303				69
6,705		181	241			6,234		$2,421		$2,813		$1,000	70
4,078		729	166			2,657						2,657	71
3,621		585	2,668										72
1,970		920	781										73
11,408		439	349	$151		7,939	$1,718	1,668	1,488	2,830		235	74
4,598		78	779			3,741	2,057	1,684					75
3,601		3,538	58										76
2,173		1,437	188			548			548				77
230			90										78
1,380			279			972			12		960		79
107			102			5			5				80
633		239	299			45	45						81
13,723		13,235	471										82
656		221	370			7	7						83
1,469	$28	416	125			900			900				84
10,371		1,797	65			7,449		1,492	3,879	2,078			85
380		173	207										86
4,951		254	242			4,325		2,502			1,823		87
5,147		379	384			4,381		27		1,731		2,623	88
785		506	263										89
711		150	559			2			2				90
10,434		152	30			9,834			1,180	2,076	1,666	4,962	91
1,750		9	1,728			13			13				92
452		330	122										93
1,740		108	39			1,572		1,165	407				94
6,226		2,549	259			2,924		1,109		1,815			95
1,420		1,294	125										96
4,135		1,586	923			525			525				97
1,354		133	1,221										98
1,650		5	740			347			347				99
2,056		412	1,239										100
1,218		591	178			449			425			24	101
5,736		4,569	107	600		460			460				102
1,041		707	334										103
4,130		17	190			3,923				1,428		2,495	104
1,147		902	193			52			52				105
822		669	85			68			68				106
1,882			1,877			5		5					107
15,604		8,213	3,796		$3,595								108
4,903		191	8			4,327		2,233		2,094			109
4,333			30			4,259				4,259			110
753		15	203			224			135		89		111
6,086						5,630	302	2,536		2,792			112
6,626		594	1,198			4,834		1,792	274	2,768			113
4,153						4,053		2,363		1,690			114
33		12	21										115
471		102	369										116
3,157						2,804				2,804			117
2,602			132			2,315		2,124	191				118
1,930		42	150			854				854			119
1,037			351			510					510		120
6,519		33		3,009	3,477								121
1,515		282	528										122
542		477											123
78			78										124
2,178		417	183			1,578		1,578					125
1,618		860	484			274			274				126
15			15										127
3,353			811			2,319	2	1,262		1,055			128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.													
$2,412		$21	$287			$2,097	$1,864		$233				129
6,948		893	372			5,391	2,931	$966		$1,494			130
4,055			508			3,525		1,851	199	1,475			131
1,273		99	273			454	16		438				132
826		158	56			366			366				133
2,777		12	753			2,012				2,012			134
831			410			421				421			135
727		653	15										136
2,393		2,393											137
537		105	432										138
621		124	115			175			175				139
1,002		411	6			585			580	5			140

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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.	Pounds.	Examining plumbers and engineers.	All other.	Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.										
67	Yonkers, N. Y.	$55		$55							
68	Schenectady, N. Y.	132	$102	30		$38			$38		
69	Kansas City, Kans.										
70	Oklahoma City, Okla.	49	49			128	$53		75		
71	Wilmington, Del.	526		102	$424	217	10		207		
72	Duluth, Minn.	368	368			5,902	40		5,858	$4	
73	Akron, Ohio.	269	135	134		3,544	74		2,763		$707
74	Norfolk, Va.	2,530	308	29	2,193	867			867		
75	Elizabeth, N. J.					3,493	33		3,451		9
76	Utica, N. Y.	5		5		185	185				
77	Somerville, Mass.					13,590	278		12,962		350
78	Waterbury, Conn.	140	140			113			113		
79	St. Joseph, Mo.	129		129		527	275		252		
80	Manchester, N. H.					212			212		
81	Troy, N. Y.	50		50		91		$91			
82	Hoboken, N. J.	17	17			177			177		
83	Wilkes-Barre, Pa.	58		58							
84	Fort Wayne, Ind.										
85	Jacksonville, Fla.	1,060	1,060								
86	Evansville, Ind.					6			6		
87	Erie, Pa.	130		130		54			54		
88	East St. Louis, Ill.	3		3							
89	Passaic, N. J.	16		16		4,040	30	156	3,854		
90	Harrisburg, Pa.					10			10		
91	Peoria, Ill.	368		368		6,308			6,308		
92	Wichita, Kans.					2			2		
93	Bayonne, N. J.										
94	South Bend, Ind.	21			21	129	129				
95	Savannah, Ga.	494			494	289			289		
96	Johnstown, Pa.	1	1			214		5	209		
97	Brockton, Mass.	1,101	1,101			2,083	2		2,081		
98	Sacramento, Cal.					5,427	21		1,100		4,306
99	El Paso, Tex.	558	558			139			139		
100	Terre Haute, Ind.	405	32	373							
101	Holyoke, Mass.					7,999	45		7,954		
102	Portland, Me.					11			11		
103	Allentown, Pa.										
104	Springfield, Ill.					108	42		66		
105	Canton, Ohio.					105	105				
106	Charleston, S. C.										
107	Chattanooga, Tenn.	300	300								
108	Pawtucket, R. I.										
109	Berkeley, Cal.	377	377			94		94			
110	Altoona, Pa.	44	44								
111	Mobile, Ala.	311	307		4	2,787	73				2,714
112	Atlantic City, N. J.	456	328		128	378	182		196		
113	Sioux City, Iowa.					14	14				
114	Little Rock, Ark.	100	100			3,028	7		204		2,817
115	Covington, Ky.					7			7		
116	Saginaw, Mich.					9,714	323		9,391		
117	Flint, Mich.	353		353		20	20				
118	Rockford, Ill.	155		155		116			116		
119	Tampa, Fla.	884	367	106	411						
120	Pueblo, Colo.	176	176			51	51				
121	New Britain, Conn.										
122	San Diego, Cal.	705	421	233	51	1,717	352		1,158		207
123	Binghamton, N. Y.	65		65		6	6				
124	York, Pa.										
125	Springfield, Ohio.					60	60				
126	Malden, Mass.					9,438			9,438		
127	Lancaster, Pa.										
128	Augusta, Ga.	223			223	231	231				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.										
129	Kalamazoo, Mich.	$7		$7		$25,455	$91		$25,364		
130	Davenport, Iowa.	292		20	$272	23	8		15		
131	Topeka, Kans.	22		22		1,132			37		$1,095
132	Salem, Mass.	447	$447			7,003	137		6,866		
133	Haverhill, Mass.	246	246			7,561	38		7,523		
134	Pasadena, Cal.					3,833	3,508	$31	294		
135	Bay City, Mich.					2,223			2,223		
136	McKeesport, Pa.	59	59			15	6		9		
137	Huntington, W. Va.										
138	Racine, Wis.					515		458	57		
139	Lincoln, Nebr.	207		207		999			89		910
140	Chelsea, Mass.					1,590	20		1,570		

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IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.								
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.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.														
$2,786	$57				$2,729									
12,281	828	$813	$10,840			$2,612		$118					$2,494	66
52		52				93,902		77					93,825	69
28,101	171	26,652	1,278			14,473		3,602			$3,606	$345	6,920	70
1,172	536	16	620			8,276		880			266		7,130	71
12,988	8,641	4,254	93			1,287		803	$334				150	72
18,810	645		18,165			579		109					470	73
2,018	146	1,872				10,989		4,355					6,634	74
281	248				33	17,051		7,040			1,125		8,886	75
264	264					600				$600				76
11,503	23	10,100	1,380			4,103		240	60				3,803	77
40	40					11,037		2,385					8,652	78
171	12	37	100		22	3,488		126			13		3,349	79
1,574	1,249	49		$276		20,745		797					19,948	80
						13,341		54					13,287	81
						285		285					1	82
648				648		37,065		17			95		36,953	83
452	452					1,226		164					1,062	84
3,683	2,702	981												85
1,956		1,800			156	205		205						86
7,450	5,489	1,961				8,720		2,769					5,951	87
						27		27						88
600		600				7,988		91	641				7,256	89
						5,103		230					4,873	90
4,047	1,073	2,974				7,447		177	85		599		6,586	91
144	112	32				4,264		532					3,732	92
2,055		2,055												93
17	17					1,736		358					1,378	94
2,350	2,161	189				2,660		81					2,579	95
147	2	10		135		2,124		1,091					1,033	96
92,114	73,025	19,089				2,308		1,555	372				381	97
1		1				1,372		272			38		1,062	98
5,529	2,097	3,382	50			1,405		142					1,263	99
127			127			2,364					1,138		1,226	100
1,024	1,024					445		310					135	101
12	12					3,365		1,211					2,154	102
282		282				935		935						103
85	85					742		98			2		644	104
418	418					3,687		1,690			1,997			105
1,209		691	518			4,108							4,108	106
219		219				5,796		715					5,081	107
34	34					5,053		3,481		666			906	108
1,170	1,165				5	3,138		592					2,546	109
1,205	1,205					2,070		23					2,047	110
88	88					1,238						13	1,225	111
2,234		262	200	1,772		22,170		339			1,075		20,756	112
3,039	3,039					22,986		18,085		412			4,489	113
4,050	622	3,428				6,965							6,965	114
528		242	286			1,235		205			550		480	115
142		142				1,894		1,144			517		233	116
10,173	10,173					2,338		2,338						117
10,301	10,301					12,217		237	6,772				5,208	118
386		386				1,637		1,303					334	119
251		251				261		261						120
656	656					956		75					881	121
7,707	1,780		4,196		1,731	710		710						122
						2,920		379					2,541	123
4	4					1,541		228					1,313	124
380	380					8,383		94			2,742		5,547	125
5,382	49	5,333				3,647		2,831					816	126
37			37			1,225		807					418	127
1,036		1,036												128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.														
$2,219	$2,219					$2,648		$776					$1,872	129
3,208	2,871	$40			$297	9,235		3,584	$728				4,623	130
4,080		4,080				2,799		827					1,972	131
7,177	5,106	2,071				3,218		2,918	300					132
116	116					2,084		169	126	$36			1,753	133
9,789	380	6,705	$1,083		1,621	11,189		11,147					42	134
75	75					802		474				$328		135
1,347	451	732	164			215		25					190	136
304		304				7		7						137
754	239	515				1,080		238					842	138
205	160	45				757		116					641	139
5	5					1,405		1,405						140

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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 1917.											
67	Yonkers, N. Y.	$1,724				$1,724						
68	Schenectady, N. Y.	532		$532								
69	Kansas City, Kans.											
70	Oklahoma City, Okla.	3,967						$1,200		$2,767		
71	Wilmington, Del.											
72	Duluth, Minn.	140					$140					
73	Akron, Ohio											
74	Norfolk, Va.	1,258			$1,202					56		
75	Elizabeth, N. J.	1,901	$1	387	1,030	471			$12			
76	Utica, N. Y.	497						497				
77	Somerville, Mass.	16,736		11,244	5,492							
78	Waterbury, Conn.	2,286			2,286							
79	St. Joseph, Mo.	53								53		
80	Manchester, N. H.											
81	Troy, N. Y.	5,259				5,144		115				
82	Hoboken, N. J.											
83	Wilkes-Barre, Pa.											
84	Fort Wayne, Ind.											
85	Jacksonville, Fla.											
86	Evansville, Ind.											
87	Erie, Pa.											
88	East St. Louis, Ill.											
89	Passaic, N. J.	542			542							
90	Harrisburg, Pa.											
91	Peoria, Ill.	14,207								14,207		
92	Wichita, Kans.	1,170		1,170								
93	Bayonne, N. J.											
94	South Bend, Ind.											
95	Savannah, Ga.	166								166		
96	Johnstown, Pa.	400								400		
97	Brockton, Mass.	16,310		10,325	5,985							
98	Sacramento, Cal.											
99	El Paso, Tex.	13,604								13,604		
100	Terre Haute, Ind.											
101	Holyoke, Mass.	13,201		11,180	2,021							
102	Portland, Me.	16,119			15,949	85		85				
103	Allentown, Pa.											
104	Springfield, Ill.	102								102		
105	Canton, Ohio											
106	Charleston, S. C.	1,501		6	100					1,395		
107	Chattanooga, Tenn.	23,392						21,988		1,404		
108	Pawtucket, R. I.	700		11	689							
109	Berkeley, Cal.											
110	Altoona, Pa.	444								444		
111	Mobile, Ala.	7,283		3				279		7,001		
112	Atlantic City, N. J.	596			596							
113	Sioux City, Iowa											
114	Little Rock, Ark.	6,175						6,175				
115	Covington, Ky.											
116	Saginaw, Mich.	819		56						763		
117	Flint, Mich.	43,067						43,067				
118	Rockford, Ill.											
119	Tampa, Fla.	39,052						29,859		9,193		
120	Pueblo, Colo.											
121	New Britain, Conn.	7,988		4,602	3,034		100	246	6			
122	San Diego, Cal.											
123	Binghamton, N. Y.	29,084			232	2,847		26,005				
124	York, Pa.											
125	Springfield, Ohio	33,949						33,949				
126	Malden, Mass.	12,044		11,490	554							
127	Lancaster, Pa.											
128	Augusta, Ga.	65,283						50,283		15,000		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.											
129	Kalamazoo, Mich.	$154		$154								
130	Davenport, Iowa											
131	Topeka, Kans.											
132	Salem, Mass.	10,740		6,633	$2,506			$1,601				
133	Haverhill, Mass.	28,413	$7	7,423	2,794	$1,200		16,989				
134	Pasadena, Cal.	3,646		3,646								
135	Bay City, Mich.											
136	McKeesport, Pa.											
137	Huntington, W. Va.	1,586								$1,586		
138	Racine, Wis.											
139	Lincoln, Nebr.											
140	Chelsea, Mass.	15,121		15,121								

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VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS AND GENERAL.						
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.	Total.	Mothers' pensions.	Soldiers' relief and burial.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.														
$2,841	$1,379	$1,462												67
3,910	3,910		$317			$317								68
3,131	2,826	305	535			535		$3				$3		69
2,832	2,242	590	1,932	$80		1,852								70
2,057	2,057		1,515		$606	909		14,314				14,314		71
7,596	6,412	1,184	576		178	398		1,591				1,591		72
26,155	25,683	472												73
1,051	690	361	3,354			1,461	$1,893	16				16		74
7,756	5,295	2,461	50		50			210				210		75
4,516	3,575	941	313			313		917				917		76
7,413	5,990	1,423	786		686	100		26,231	$10,867	$15,364				77
3,277	1,576	1,701	48			48		22				22		78
6,704	5,236	1,468	675			675		45			$45			79
3,199	2,628	571	3,260			3,260								80
1,330	1,330		264			264		25				25		81
2,424	2,157	267	18			18								82
2,087	2,087		142			142								83
8,413	7,902	511	4,064			4,064		113				113		84
1,414	414	1,000	15			15		42,840					$42,840	85
9,401	9,034	367	238			238								86
6,797	6,372	425												87
2,313	2,004	309	5,981		4,925	525	531							88
4,123	3,204	919	124			124								89
9,388	9,388		520		491	29		50			50			90
6,033	4,877	1,156	1,636		39	1,597								91
4,320	3,693	627	2,008		603	1,405								92
1,179	422	757	269			269		20				20		93
8,057	7,781	276	382			382								94
863	774	89	154		154			912			902	10		95
13,248	13,248													96
3,317	2,563	754	1,140			1,140		19,392	3,833	15,559				97
1,979	1,353	626	77		35	42		1,012			1,012			98
8,220	8,052	168	211			211								99
10,116	9,088	1,028	995			995		2,541				2,541		100
2,852	2,852		89			89		14,165	11,197	2,963		5		101
1,526	908	618	1,239			1,239		6,932		6,660	272			102
1,199	1,199		84			84								103
8,001	7,313	688	3,117		1,617	752	748							104
5,047	4,451	596	801			801								105
400	400		1,090			1,090		25				25		106
1,346	775	571	1,261			1,261								107
3,693	2,916	777	1,486			1,486								108
4,045	2,158	1,887												109
9,725	9,725													110
6,010	6,010		15			15		2,811			2,811			111
4,597	4,574	23	1,157			1,157								112
6,959	5,871	1,088	1,055			1,055								113
1,486	951	535												114
4,266	3,437	829	1,392			1,392								115
10,264	9,842	422	720		643	77								116
5,297	5,297		793			793								117
14,487	13,642	845	1,462		9	1,453								118
11,114	11,114		235			235		3,529				3,529		119
2,398	1,888	510	830			830								120
15,689	15,689		461			461								121
6,007	4,573	1,434	40,848	929	2,204	37,715		79			79			122
3,122	2,645	477	361			361								123
3,360	3,286	74	494		404	90								124
7,843	7,551	292	2,141			2,141								125
2,681	1,854	827	312	19		293		16,202	7,836	8,366				126
3,259	3,259													127
6,980	6,980		28			28		30				30		128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.														
$4,617	$4,036	$581						$58			$58			129
6,433	5,902	531	$2,043	$469		$1,574		101			101			130
9,088	8,494	594	2,350	281		2,069		982			482	$500		131
1,296	691	605	1,570		$200	1,370		16,214	$3,176	$13,038				132
3,709	2,700	1,009	618		25	593		15,012		15,012				133
5,574	4,088	1,486	9,976		6,139	602	$3,235	4,511			4,511			134
6,756	6,346	410	13			13		5,529				5,529		135
13,169	12,782	387												136
3,134	2,696	438	653			653								137
4,093	3,383	710	6,922		2,723	4,199		155				155		138
2,880	925	1,955	2,604	5		488	2,111							139
1,055	666	389	4			4		17,005	10,841	6,164				140

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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 1917—Continued.										
141	Superior, Wis	$7,694	$1,572				$272				$1,300
142	Macon, Ga	42,689	46	$20							26
143	Muskogee, Okla	17,668	257					$257			
144	Woonsocket, R. I	22,453	11,631			$498		898	$3,956		6,279
145	Newton, Mass	79,466	2,725			2,175		537			13
146	Montgomery, Ala	18,407	3,416			65	54	69			3,228
147	Butte, Mont	16,157	380			66	101	213			
148	Wheeling, W. Va	10,704	231				200	18			13
149	Roanoke, Va	7,738	271			136		28		$100	7
150	West Hoboken, N. J	6,452	50					50			
151	East Orange, N. J	33,515	9,933		$1	2,443		67	7,421		1
152	Lansing, Mich	27,536	7,303					604	6,183	29	487
153	Galveston, Tex	154,343	872			872					
154	Fitchburg, Mass	77,331	1,743			935		677			131
155	Chester, Pa	11,546	933				927				6
156	Perth Amboy, N. J	13,979	3,946			1,041			2,905		
157	New Castle, Pa	15,185	2,881				6				2,875
158	Lexington, Ky	10,177	31			31					
159	Springfield, Mo	9,814	662					662			
160	Hamilton, Ohio	3,793	55					55			
161	Charlotte, N. C	9,269	506			6					500
162	Decatur, Ill	16,408	149			130				19	
163	Dubuque, Iowa	6,113	4								4
164	Portsmouth, Va	7,556	594			537		34			23
165	Everett, Mass	43,357	3,139			2,680		459			
166	San Jose, Cal	19,734	69			12		57			
167	Pittsfield, Mass	21,475	774			280		482			12
168	Knoxville, Tenn	47,433	510			510					
169	Quincy, Mass	26,249	2,826			2,361		465			
170	Elmira, N. Y	10,046	1,714			380		8	1,319		7
171	Joliet, Ill	10,103	72			72					
172	New Rochelle, N. Y	22,555	1,437			99		242	1,096		
173	Auburn, N. Y	19,286	619			332					287
174	Cedar Rapids, Iowa	15,357	1,048		67			116	859		6
175	Niagara Falls, N. Y	7,700	3,537			669	86	219	2,563		
176	Mount Vernon, N. Y	15,942	4,070			1,771		1,808	444		47
177	Amsterdam, N. Y	4,257	934					154	780		
178	Lorain, Ohio	10,158	29					29			
179	Quincy, Ill	14,075	50	6						44	
180	Jamestown, N. Y	44,534	3,082			2,306		225	316	130	105
181	Taunton, Mass	45,302	917			497		416			4
182	Oshkosh, Wis	9,332	855		2				784	69	
183	Waterloo, Iowa	15,719	4,790					4,678		112	
184	Fresno, Cal	20,861	1,975					1,975			
185	Everett, Wash	6,431	892		4	567	319				2
186	Lima, Ohio	11,673	2,950	262		32		39			2,617
187	Jackson, Mich	43,763	3,545			1,412		266	1,867		
188	Stockton, Cal	8,937	14			14					
189	Shreveport, La	27,289	1,283			738	159	3		368	15
190	Austin, Tex	39,312	4		4						
191	Columbia, S. C	7,560	2,250								2,250
192	Boise, Idaho	11,873	173		9	7		157			
193	Aurora, Ill	16,851	240			13				200	27
194	Williamsport, Pa	10,902	30		15			2			13
195	Waco, Tex	10,900									
196	Joplin, Mo	25,769	409		206			14		189	
197	Orange, N. J	12,838	4,921			1,259		78	3,584		
198	Lynchburg, Va	15,900	124	35						89	
199	Bellingham, Wash	3,360	456			155	133	88		80	
200	Colorado Springs, Colo	20,379	191		5	22		161	3		
201	Brookline, Mass	35,813	5,751			517	2,389	372			2,473
202	Danville, Ill	6,111									
203	Kenosha, Wis	9,048	176				176				
204	Newport, Ky	8,821									
205	La Crosse, Wis	7,479	9								9
206	Council Bluffs, Iowa	8,205	250	63					187		
207	Tulsa, Okla	27,603	18,270		4	13		18,248			5
208	Winston-Salem, N. C	31,496	1,771			790					981
209	Ogden, Utah	8,129	2,572		18	521		231	1,802		
210	Norristown, Pa	8,855	2,169	213							1,956
211	Stamford, Conn	22,524	1,219						1,218		1
212	Zanesville, Ohio	8,089	17					17			
213	Madison, Wis	22,495	328				143	5	180		
214	Waltham, Mass	28,031	1,074	10		823	1	236			4
215	Easton, Pa	14,060	2,496		6		20				2,464
216	Charleston, W. Va	10,321	210			14	20	15	161		
217	Poughkeepsie, N. Y	36,231	380					139	241		
218	Newport, R. I	17,339	3,706			18		256	3,432		
219	Wilmington, N. C	18,771	2					2			

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 76.]

II.—PROTECTION TO PERSON AND PROPERTY.													
Total.	General supervision.	Police department.	Fire department.	Militia and armories.	Register of deeds and mortgages.	Inspection service.							City number.
						Total.	Buildings.	Plumbing.	Weights and measures.	Electric wiring.	Boiler inspection.	All other.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.													
$1,031			$435			$596			$596				141
162			150										142
205		$15	50										143
5,336		715	3,063		$1,558								144
2,224		1,695	105			424			424				145
1,061		518	537			6				$6			146
1,337		78	420										147
3,309		718	2,571			20			20				148
16		1											149
238			238										150
5,481			345			5,136	$5,136						151
294			294										152
62,718		39,429	23,197										153
2,114		1,620	45			449			449				154
70		70											155
4,329			75			4,254	2,796			1,458			156
175			134			41				41			157
474		23	445										158
2,033			497			1,536	9	$854		673			159
310		52	258										160
2,707		10	187			2,510	376	1,499		635			161
2,935			175			2,760		1,067	375	1,318			162
686		90	10			578				578			163
88			73										164
571		16	286			269			269				165
2,159			889			1,270	624			646			166
1,090			330			487	31		456				167
655		256	395										168
1,135		42		$777		316			316				169
493		117	251										170
1,201		1,161	40										171
1,636		1,144	410			17	17						172
699		247	447										173
4,421		1,810	574			1,992		1,992					174
254		4	250										175
1,121		280	299			116					$116		176
1,029		983	41										177
397		363	34										178
18		18											179
1,269		785	403										180
2,575		519	173			224			224				181
1,263		451	812										182
4,516		278	8			3,087		1,481	450	1,156			183
5,701			355			5,346		2,348		2,998			184
464			18			420		420					185
714		18				696		696					186
3,203		226	1,254			1,723		157	1,566				187
6,920						6,426		3,326		3,100			188
2,419		1,087	613			60						$60	189
2,261			270			1,458		1,458					190
1,140		108	349			683		683					191
1,841		1	676										192
6,528		613				5,826	415	1,840	180	1,161	300	1,930	193
22			14			8		8					194
818			646										195
5,036		3,078	446			1,512		465	26	1,021			196
90		6	84										197
5			5										198
885		6	157			549				549			199
2,376		503	468			1,136				,136			200
311		125	66			120			96			24	201
30		30											202
2,106		1,110				996	996						203
180		54	126										204
947		159	239			549		499	50				205
1,618		31	733			836				836			206
307		86											207
2,438		45	15			2,344	864	994		486			208
498		62	37			277				207		70	209
588		8	580										210
3,570		281	1,265			1,564	1,520	44					211
71						71		71					212
2,787		2,723	64										213
1,737		1,011	363			254			254				214
423		25	398										215
5		5											216
692		536	36										217
5,703		1,814	2,551		1,218	120			120				218
587		252	117			218	218						219

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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. Other protection to person and property. Total.	Pounds.	Examining plumbers and engineers.	All other.	III.—CONSERVATION OF HEALTH. Total.	Health department administration.	Vital statistics.	Prevention and treatment of communicable diseases.	Conservation of child life.	Food regulation and inspection.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.										
141	Superior, Wis.										
142	Macon, Ga.	$12	$12			$204			$17		$187
143	Muskogee, Okla.	140	140								
144	Woonsocket, R. I.										
145	Newton, Mass.					1,935	$243		1,692		
146	Montgomery, Ala.					3,213					3,213
147	Butte, Mont.	839	632	$207		1,387					1,387
148	Wheeling, W. Va.										
149	Roanoke, Va.	15	15								
150	West Hoboken, N. J.					269		$269			
151	East Orange, N. J.					119	63		56		
152	Lansing, Mich.										
153	Galveston, Tex.	92	92			50			50		
154	Fitchburg, Mass.					7,458			7,457		1
155	Chester, Pa.										
156	Perth Amboy, N. J.					828	13				815
157	New Castle, Pa.					109	28		81		
158	Lexington, Ky.	6	6			89			89		
159	Springfield, Mo.					51			51		
160	Hamilton, Ohio										
161	Charlotte, N. C.					2			2		
162	Decatur, Ill.										
163	Dubuque, Iowa	8	8								
164	Portsmouth, Va.	15		15							
165	Everett, Mass.					7,258	116		7,142		
166	San Jose, Cal.					1,200	24				1,176
167	Pittsfield, Mass.	273	273			3,382			3,382		
168	Knoxville, Tenn.	4	4			2,278	5		667		1,606
169	Quincy, Mass.					1,578	5		1,573		
170	Elmira, N. Y.	125		125		2			2		
171	Joliet, Ill.					761	7		754		
172	New Rochelle, N. Y.	65	55	10		136	51	85			
173	Auburn, N. Y.	5	5			7,674		74	7,600		
174	Cedar Rapids, Iowa	45		45		61	61				
175	Niagara Falls, N. Y.					34			34		
176	Mount Vernon, N. Y.	426	23	403		57	2	44	11		
177	Amsterdam, N. Y.	5		5							
178	Lorain, Ohio					56	44		12		
179	Quincy, Ill.										
180	Jamestown, N. Y.	81		81		25	13		12		
181	Taunton, Mass.	1,659	1,659			367			367		
182	Oshkosh, Wis.					20	20				
183	Waterloo, Iowa	1,143			$1,143	71			71		
184	Fresno, Cal.					48	48				
185	Everett, Wash.	26	26			19	19				
186	Lima, Ohio					92	18		74		
187	Jackson, Mich.					8,259	559		7,700		
188	Stockton, Cal.	494	494			262	262				
189	Shreveport, La.	659	659			3,715	3	413	78		3,221
190	Austin, Tex.	533	533								
191	Columbia, S. C.					127			127		
192	Boise, Idaho	1,164	385		779	12			12		
193	Aurora, Ill.	89		89							
194	Williamsport, Pa.					18	18				
195	Waco, Tex.	172	172								
196	Joplin, Mo.										
197	Orange, N. J.					141	141				
198	Lynchburg, Va.										
199	Bellingham, Wash.	173	173			15	15				
200	Colorado Springs, Colo.	269	42		227	639			471		168
201	Brookline, Mass.					2,871			2,829		42
202	Danville, Ill.										
203	Kenosha, Wis.					314	314				
204	Newport, Ky.										
205	La Crosse, Wis.					539	267		272		
206	Council Bluffs, Iowa	18	18								
207	Tulsa, Okla.	221		221		18	18				
208	Winston-Salem, N. C.	34	34			373					373
209	Ogden, Utah	122	122			243			243		
210	Norristown, Pa.					157		155	2		
211	Stamford, Conn.	460	460			21			21		
212	Zanesville, Ohio					160	16				144
213	Madison, Wis.					24			24		
214	Waltham, Mass.	109			109	3,581			3,581		
215	Easton, Pa.					259	207		52		
216	Charleston, W. Va.					6			6		
217	Poughkeepsie, N. Y.	120		120		24,103	15		23,639	$449	
218	Newport, R. I.										
219	Wilmington, N. C.										

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 76.]

IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.								
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.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.														
						$783		$120	$635				$28	141
$794		$794				3,569							3,569	142
1,315		1,315				2,434		12					2,422	143
						1,385		449	18				918	144
15,529	$15,529					21,650		3,030			$144		18,476	145
533	8	525				370		60					310	146
4,002			$4,002			3,465		456			2,323		686	147
178	12		166			324		215					109	148
481		2	479			525							525	149
						483							483	150
3,978	3,978					6,027		1		$1,839			4,187	151
10,022	1,542	8,480				396		16					380	152
32,190	29,280	2,910				135					135			153
5,310	5,310					3,640		2,971	669					154
						29		29						155
						2,409			200	541			1,668	156
289	120			$169		1,857					71		1,786	157
						9							9	158
612	536				$76	592		195					397	159
12		12												160
1,987		1,987				751		182					569	161
258	258					104		32					72	162
						552		534					18	163
5,213	5,179	34				1,243							1,243	164
403	290	113				360		140					220	165
4,549		4,397	152			2,698		1,347			175		1,176	166
10		10				935		935						167
725	402	318			5	1,885		349					1,536	168
6,229		6,229				370		338	32					169
13	13					1,441		149	113				1,179	170
29	29					576		392					184	171
2,773			2,773			1,545		1,037	22	77			409	172
407	407					2,424		1,327					1,097	173
435	135				300	2,136		1,107		42			987	174
237		237				1,046		65		2	2		977	175
						4,525		1,562					2,963	176
						1,488							1,488	177
228	228					5,560		161			398		5,001	178
						4,036		287					3,749	179
						3,916		3,485					431	180
15,095	15,002			93		60		32				$28		181
						310		275	35					182
						392		24			40		328	183
3,983	3,858		125			1,799		13			162		1,624	184
30	30					1,244		432					812	185
						1,150		122			977		51	186
464	464					2,228		1,301					927	187
780	780					247		119					128	188
11,584	7,438	125	3,965		56	2,242		610					1,632	189
21,552	21,552					3,216		3,206					10	190
21	21					17		17						191
50	50					2,942		619					2,323	192
1,306	1,306					246		48	25		49		124	193
389	319	70				1,146		10					1,136	194
2,855	2,855					486		486						195
257					257	4,213		2,295					1,918	196
2,591	2,591					1,079				785			294	197
														198
18		18				77		77						199
1,930	490	1,440				4,937		809			703		3,425	200
378	63		233		82	716		716						201
18	18													202
1					1	866		92					774	203
48		48				1,208		207			891		110	204
547	547					223		101					122	205
562		562				735							735	206
2,958	2,771	12	175			5,374		857					4,517	207
1,197	485	225	487											208
						2,800		1,782			148		870	209
3	3					303		277					26	210
644	127	517				4,464		399	25				4,040	211
234	7	227				565					565			212
5,833	569	5,264				2,616		782	371		65		1,398	213
6,096	2,917		3,179			308		219					89	214
352		352				8,459		125					8,334	215
2,823	5		2,818			649		649						216
						3,854		3,245	154	135	320			217
383	221	162				1,612		1,332	4		276			218
17,705	16,923	442	340			280		280						219

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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 1917—Continued.											
141	Superior, Wis.											
142	Macon, Ga.	$33,663						$33,663				
143	Muskogee, Okla.	12,599								$12,599		
144	Woonsocket, R. I.	859			$859							
145	Newton, Mass.	3,069		$1,882	802			385				
146	Montgomery, Ala.	1,920		8						1,912		
147	Butte, Mont.											
148	Wheeling, W. Va.	3,556								3,556		
149	Roanoke, Va.	2,517			133					2,384		
150	West Hoboken, N. J.											
151	East Orange, N. J.											
152	Lansing, Mich.	1,567		382								$1,185
153	Galveston, Tex.	57,731						56,085		1,646		
154	Fitchburg, Mass.	46,058		6,019	688			39,351				
155	Chester, Pa.											
156	Perth Amboy, N. J.											
157	New Castle, Pa.	1,916	$25		1,891							
158	Lexington, Ky.	2,871								2,871		
159	Springfield, Mo.	1,186				$1,186						
160	Hamilton, Ohio											
161	Charlotte, N. C.											
162	Decatur, Ill.											
163	Dubuque, Iowa											
164	Portsmouth, Va.											
165	Everett, Mass.	11,091		11,043				48				
166	San Jose, Cal.											
167	Pittsfield, Mass.	7,121		5,234	1,887							
168	Knoxville, Tenn.	36,215						36,215				
169	Quincy, Mass.	1,928		1,928								
170	Elmira, N. Y.	1,941			56	1,757				128		
171	Joliet, Ill.											
172	New Rochelle, N. Y.	901				901						
173	Auburn, N. Y.	1,624		1,624								
174	Cedar Rapids, Iowa											
175	Niagara Falls, N. Y.	1,140		1,140								
176	Mount Vernon, N. Y.	88				88						
177	Amsterdam, N. Y.	121		23		98						
178	Lorain, Ohio											
179	Quincy, Ill.	6,256								6,256		
180	Jamestown, N. Y.	34,342		937	1,509			31,896				
181	Taunton, Mass.	8,138		1,441	6,600			97				
182	Oshkosh, Wis.	2,225		2,225								
183	Waterloo, Iowa											
184	Fresno, Cal.											
185	Everett, Wash.											
186	Lima, Ohio											
187	Jackson, Mich.	19,421						19,421				
188	Stockton, Cal.											
189	Shreveport, La.	2,514								2,514		
190	Austin, Tex.	8,209						8,209				
191	Columbia, S. C.	3,223								3,223		
192	Boise, Idaho	31								31		
193	Aurora, Ill.											
194	Williamsport, Pa.	2,332		318	519				$1,495			
195	Waco, Tex.	2,233								2,233		
196	Joplin, Mo.	13,358				1,801				11,557		
197	Orange, N. J.	2,601			2,601							
198	Lynchburg, Va.	8,042						7,288		754		
199	Bellingham, Wash.											
200	Colorado Springs, Colo.											
201	Brookline, Mass.	1,610		955	349			306				
202	Danville, Ill.											
203	Kenosha, Wis.	709		709								
204	Newport, Ky.	4,699				170				4,529		
205	La Crosse, Wis.											
206	Council Bluffs, Iowa											
207	Tulsa, Okla.											
208	Winston-Salem, N. C.	25,167						25,167				
209	Ogden, Utah											
210	Norristown, Pa.											
211	Stamford, Conn.	1,964		643	96			789	436			
212	Zanesville, Ohio											
213	Madison, Wis.											
214	Waltham, Mass.	3,525		2,328	773			424				
215	Easton, Pa.											
216	Charleston, W. Va.	650								650		
217	Poughkeepsie, N. Y.	290			290							
218	Newport, R. I.	49			49							
219	Wilmington, N. C.											

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BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 76.]

VII.—EDUCATION.			VIII.—RECREATION.					IX.—MISCELLANEOUS AND GENERAL.						
Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.	Total.	Mothers' pensions.	Soldiers' relief and burial.	Incidental operating accounts.	Gain and loss accounts.	Unclassified.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.														
$1,851	$1,399	$452	$2,457			$1,434	$1,023							141
3,900	3,900		351			351								142
858	414	444												143
3,164	3,036	128	78			78								144
14,627	11,848	2,779	5,450		$3	5,447		$12,257	$9,181	$3,076				145
7,137	6,613	524	50			50		707			$707			146
5,625	3,687	1,638	100		100			161				$161		147
3,106	2,957	149												148
3,602	3,602		52			52		274			274			149
5,412	5,083	329												150
6,068	4,220	1,848	1,909			1,909								151
7,759	7,142	617	195			195								152
147	147		500		500									153
2,347	1,987	360	1,519		2	1,517		7,142	2,481	4,661				154
10,430	10,430		84			84								155
2,467	2,060	407												156
7,958	7,958													157
4,672	4,155	517	1,973			1,973		58			45	13		158
4,678	4,292	386												159
3,390	3,148	242	26			26								160
1,911	1,421	490	447		447			958			958			161
12,962	12,218	744												162
1,254	912	342	3,617		2,022	476	1,119							163
428	428													164
1,289	914	375	62		42	20		19,184	12,617	5,836	731			165
1,543	1,006	537	7,516		6,850	666								166
3,599	3,599							4,564	300	4,247			$17	167
4,557	4,557							608				608		168
6,075	5,636	439	20			20		6,088	1,200	4,888				169
3,252	3,252		1,190			1,190								170
6,750	4,900	1,850	714		564	150								171
1,580	882	698	12,316		6,227	1,614	4,475	231				231		172
5,829	5,829		10			10								173
5,124	3,367	1,757	2,132	$77	214	1,841								174
1,356	1,098	258	96		96									175
5,489	3,882	1,607	592		234	358								176
685	685													177
3,828	3,618	210	60			60								178
3,644	3,393	251	71			71								179
1,885	1,885		15			15								180
5,877	5,589	288	1,208			1,208		11,065	4,099	6,966				181
4,171	3,586	585	488				488							182
3,742	2,600	1,142	2,208		1,438	770								183
6,736	4,763	1,973	619			619								184
3,717	3,344	373	65			65								185
6,617	6,469	148	150			150								186
4,892	4,040	852	1,751			1,751								187
714	449	265												188
452	452		2,366			2,366		714			714			189
4,070	4,070													190
778	778		4			4								191
6,558	6,638	20	166		166									192
8,125	7,813	312						406			356	50		193
6,928	6,928		37			37								194
4,432	3,300	1,132	76			76								195
1,344	1,076	268	1,096			1,096		56				56		196
1,039	1,039		19		19			357			357			197
5,800	5,800		1,929			1,929								198
1,697	1,192	505	212			212								199
5,851	4,947	904	4,455		471	3,984								200
10,492	8,908	1,584	8,629		6,169	2,460		5,055	3,470	1,582	3			201
6,063	5,857	206												202
3,241	2,510	731	1,335		1,243	92		300	300					203
2,686	2,336	350												204
3,632	3,632		1,582		1,286	296								205
4,517	4,081	436	523			523								206
170	168	2	506			506								207
550	264	286												208
2,013	2,013		3			3								209
5,265	5,216	49	347			347		23			23			210
9,743	9,743		650		650			249		249				211
6,321	6,047	274	721		45	676								212
7,326	5,664	1,662	3,535		608	2,927		46				46		213
2,272	1,815	457	23			23		9,415	5,541	3,874				214
1,848	1,532	316	166			166		57			57			215
5,298	4,856	442						680				680		216
6,841	6,511	330	40			40		31			31			217
5,491	5,153	338	395		395									218
197		197												219

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TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1917.

[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 77.]

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	$14,037,647	$12,560,460	$1,477,187	$11,986,302	$3,597,366	$8,388,936	$32,479,059	$6,719,736	$902,366	$22,572,581	$2,284,376
	Group I	8,749,036	7,390,251	1,358,785	10,106,355	3,468,057	6,638,298	21,724,711	3,356,119	563,875	16,485,841	1,318,876
	Group II	1,567,668	1,538,862	28,806	1,441,808	63,950	1,377,858	3,430,416	1,237,459	61,748	1,888,433	242,776
	Group III	2,339,252	2,275,944	63,308	242,307	45,740	196,567	4,227,776	1,059,951	130,423	2,722,890	314,512
	Group IV	817,557	813,867	3,690	71,396	2,352	69,044	1,750,204	570,427	77,874	852,230	249,673
	Group V	564,134	541,536	22,598	124,436	17,267	107,169	1,345,952	495,780	68,446	623,187	158,539
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.											
1	New York, N.Y.	$1,863,037	$1,602,161	$260,876	$3,255,244	.....	$3,255,244	$12,823,509	$758,542	$5,027	$11,933,004	$126,936
2	Chicago, Ill.	4,306,121	3,282,601	1,023,520	634,698	$547,559	87,139	1,363,495	635,629	471,302	80,906	175,658
3	Philadelphia, Pa.	630,744	623,731	7,013	4,774,996	2,728,326	2,046,670	1,872,691	330,039	33,898	956,519	552,235
4	St. Louis, Mo.	604,666	604,666	.....	155,179	151,522	3,657	287,135	208,789	3,072	48,356	26,918
5	Boston, Mass.	194,136	162,565	31,571	1,083,321	8,494	1,074,827	1,951,622	127,955	.....	1,478,238	345,429
6	Cleveland, Ohio	7,413	7,413	.....	35,845	.....	35,845	792,949	528,164	.....	233,944	30,841
7	Detroit, Mich.	9,356	9,356	.....	24,192	.....	24,192	406,169	145,267	.....	251,677	9,225
8	Baltimore, Md.	799,063	777,344	21,719	46,622	32,156	14,466	1,092,994	81,015	2,157	961,400	48,422
9	Pittsburgh, Pa.	256,617	244,914	11,703	12,593	.....	12,593	922,435	473,791	23,437	422,025	3,182
10	Los Angeles, Cal.	77,883	75,500	2,383	83,665	.....	83,665	211,712	66,928	24,982	119,772	30
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.											
11	Buffalo, N.Y.	$184,411	$181,017	$3,394	$5,523	$342	$5,181	$471,549	$270,211	$1,480	$187,929	$11,929
12	San Francisco, Cal.	148,659	148,659	.....	120,778	.....	120,778	125,422	100,364	22,108	.....	2,950
13	Milwaukee, Wis.	7,525	1,790	5,735	3,273	.....	3,273	124,173	96,897	.....	.....	27,276
14	Cincinnati, Ohio	377,418	377,418	.....	1,283,607	56,474	1,227,133	825,426	222,678	1,996	545,978	54,774
15	Newark, N.J.	279,061	278,997	64	.....	.....	.....	609,891	78,698	7,479	513,898	9,816
16	New Orleans, La.	75,608	72,584	3,024	11,028	7,134	3,894	259,359	129,227	15,209	39,220	75,703
17	Washington, D.C.	19,742	16,433	3,309	.....	.....	.....	35,870	31	.....	33,238	2,601
18	Minneapolis, Minn.	98,121	95,665	2,456	215	.....	215	288,332	45,831	9,849	201,670	30,982
19	Seattle, Wash.	75,386	74,994	392	13,726	.....	13,726	107,561	103,739	3,627	.....	195
20	Jersey City, N.J.	168,049	157,917	10,132	.....	.....	.....	395,906	63,037	.....	329,831	3,038
21	Kansas City, Mo.	133,688	133,388	300	3,658	.....	3,658	186,927	126,746	.....	36,669	23,512
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.											
22	Portland, Oreg.	$299,305	$299,305	.....	$4,446	.....	$4,446	$158,069	$31,494	$4,906	$112,053	$9,616
23	Indianapolis, Ind.	129,822	128,859	$963	4,602	$2,093	2,509	52,557	22,412	.....	10,339	19,806
24	Denver, Colo.	121,843	120,816	1,027	23,778	21,925	1,853	129,932	32,514	.....	33,384	64,034
25	Rochester, N.Y.	305,110	304,825	285	204	.....	204	140,724	57,201	3,742	63,742	16,039
26	Providence, R.I.	246,734	242,252	4,482	34,963	17,361	17,602	433,014	77,666	11,678	326,405	17,265
27	St. Paul, Minn.	48,722	46,802	1,920	41,933	95	41,838	95,785	32,607	.....	49,056	14,122
28	Louisville, Ky.	6,630	6,287	343	500	.....	500	114,313	39,190	17,941	56,340	842
29	Columbus, Ohio	13,080	13,020	60	5,168	1,945	3,223	346,768	34,765	.....	305,195	6,808
30	Oakland, Cal.	38,609	38,609	.....	.....	.....	.....	13,692	13,692	.....	.....	.....
31	Toledo, Ohio	2,702	2,550	152	7,513	.....	7,513	222,224	112,155	3,699	98,576	7,794
32	Atlanta, Ga.	36,997	36,997	.....	1,517	.....	1,517	3,652	1,552	.....	.....	2,100
33	Birmingham, Ala.	2,700	2,700	.....	1,371	.....	1,371	36,583	16,330	5,786	14,401	66
34	Omaha, Nebr.	237,237	223,620	13,617	878	.....	878	112,933	9,871	42,250	55,873	4,939
35	Worcester, Mass.	23,082	23,082	.....	1,637	.....	1,637	269,699	7,229	8,530	225,977	27,963
36	Richmond, Va.	129,417	129,417	.....	2,124	.....	2,124	174,042	16,158	1,262	149,731	6,891
37	Syracuse, N.Y.	6,807	6,807	.....	.....	.....	.....	72,578	67,689	.....	35	4,854
38	Spokane, Wash.	33,142	33,142	.....	120	.....	120	18,228	13,622	.....	4,606	.....
39	New Haven, Conn.	2,242	698	1,544	1,805	.....	1,805	37,661	11,917	.....	1,502	24,242
40	Memphis, Tenn.	15,571	15,571	.....	11,467	.....	11,467	20,388	11,327	.....	9,061	.....
41	Scranton, Pa.	11,988	11,988	.....	2,780	.....	2,780	52,404	18,813	476	25,322	7,793
42	Paterson, N.J.	94,755	91,176	3,579	575	.....	575	66,125	4,343	361	59,889	1,532
43	Grand Rapids, Mich.	11,692	11,692	.....	45	45	.....	31,612	14,491	.....	16,684	437
44	Fall River, Mass.	12,568	12,568	.....	1,441	.....	1,441	126,637	4,087	.....	120,393	2,157
45	Dayton, Ohio	36,143	24,904	11,239	2,479	70	2,409	101,447	46,649	24,059	24,903	5,836
46	Dallas, Tex.	24,717	22,183	2,534	.....	.....	.....	62,155	24,667	.....	37,262	226
47	San Antonio, Tex.	10,299	10,299	.....	.....	.....	.....	59,457	39,875	.....	18,782	800
48	Bridgeport, Conn.	.....	.....	.....	.....	.....	.....	80,374	53,884	.....	25,119	1,371
49	New Bedford, Mass.	14,323	13,980	343	.....	.....	.....	107,610	12,804	.....	78,958	15,848
50	Salt Lake City, Utah	15,147	14,853	294	675	.....	675	6,532	4,461	.....	.....	2,071
51	Nashville, Tenn.	71,628	71,628	.....	1,331	.....	1,331	59,111	11,314	.....	47,557	240
52	Cambridge, Mass.	15,066	15,030	36	2,819	.....	2,819	195,908	7,640	.....	186,572	1,696
53	Lowell, Mass.	11,269	11,269	.....	.....	.....	.....	71,093	8,720	.....	56,242	6,131
54	Tacoma, Wash.	24,689	24,689	.....	3,231	.....	3,231	39,113	15,125	.....	23,875	113
55	Houston, Tex.	51,774	51,448	326	3,229	.....	3,229	86,532	46,669	.....	39,863	.....
56	Trenton, N.J.	44,213	44,213	.....	2,356	2,206	150	99,532	6,615	.....	89,423	3,494
57	Hartford, Conn.	35,090	35,005	85	5,675	.....	5,675	121,930	32,662	741	77,182	11,345
58	Reading, Pa.	6,031	4,471	1,560	.....	.....	.....	21,466	6,812	.....	13,741	913
59	Youngstown, Ohio	965	965	.....	1,583	.....	1,583	41,080	17,121	.....	11,572	12,387
60	Fort Worth, Tex.	.....	.....	.....	6,085	.....	6,085	25,153	3,843	4,295	17,015	.....
61	Camden, N.J.	58,909	57,661	1,248	59,177	.....	59,177	77,120	4,145	.....	70,224	2,751
62	Albany, N.Y.	4	2	2	672	.....	672	68,213	18,790	.....	43,485	5,938
63	Springfield, Mass.	39,914	31,739	8,175	3,766	.....	3,766	59,132	13,363	.....	44,304	1,465
64	Lynn, Mass.	12,390	12,390	.....	12	.....	12	73,617	10,545	697	60,786	1,589
65	Des Moines, Iowa	30,664	21,170	9,494	50	.....	50	15,186	14,574	.....	.....	612
66	Lawrence, Mass.	5,262	5,262	.....	300	.....	300	26,395	8,548	.....	17,461	386

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TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1917—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 77.]

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 1917.											
67	Yonkers, N. Y.	$5,618	$5,468	$150	$4,093	$1,002	$3,091	$28,794	$4,953		$6,299	$17,542
68	Schenectady, N. Y.	468	358	110				27,635	1,631		23,591	2,413
69	Kansas City, Kans.	28,608	28,608		504		504	30,484	15,253	$450	14,056	725
70	Oklahoma City, Okla.	6,568	6,568		81		81	69,509	8,981		60,218	310
71	Wilmington, Del.	20,913	20,779	134	1,371		1,371	25,615	21,244			4,371
72	Duluth, Minn.	860	860					30,046	6,301		6,803	16,942
73	Akron, Ohio	200	200		835		835	79,717	50,058		10,617	10,042
74	Norfolk, Va.	50,658	50,508	150	4,455		4,455	71,631	9		69,280	2,342
75	Elizabeth, N. J.	53,384	53,384		414		414	64,543	15,418	261	46,197	2,667
76	Utica, N. Y.	5,094	5,094					17,784	7,048		5,263	5,473
77	Somerville, Mass.	11,692	11,674	18				12,293	11,179			1,114
78	Waterbury, Conn.	10,102	10,000	102	6,219		6,219	29,202	11,605		3,427	14,170
79	St. Joseph, Mo.	20,535	20,535		327		327	16,806	9,459			7,347
80	Manchester, N. H.	28,984	28,984		220		220	22,196	4,563	1,500	14,620	1,513
81	Troy, N. Y.	6,105	6,105					7,884	4,012		2,837	1,035
82	Hoboken, N. J.	39,086	39,086					28,741	5,670		21,403	1,668
83	Wilkes-Barre, Pa.							14,684	9,391		4,259	1,034
84	Fort Wayne, Ind.	4,879	4,879		130		130	15,054	9,691			5,363
85	Jacksonville, Fla.	21,950	21,950					34,460	30,638		2,197	1,625
86	Evansville, Ind.	44,552	44,552		185		185	10,877	4,727	4,463	137	1,550
87	Erie, Pa.	1,571	1,571					23,216	16,549		6,667	
88	East St. Louis, Ill.							97	97			
89	Passaic, N. J.	27,284	27,284		60		60	20,525	3,460		15,906	1,159
90	Harrisburg, Pa.	39,957	39,957					22,853	7,163	6,800	7,716	1,174
91	Peoria, Ill.	2,737	2,737		5,526		5,526	17,628	6,078	3,527	310	7,713
92	Wichita, Kans.	5,043	4,861	182	1,147		1,147	11,384	9,420		1,964	
93	Bayonne, N. J.	25,693	25,688	5				70,325	12,110		57,073	1,142
94	South Bend, Ind.	500	500		385		385	10,195	4,920		1,819	3,456
95	Savannah, Ga.				2,466		2,466	24,951	19,459	4,107	1,385	
96	Johnstown, Pa.	8,478	8,478		330		330	28,358	9,070		19,288	
97	Brockton, Mass.	9,398	9,398					29,721	3,849		22,407	3,465
98	Sacramento, Cal.	1,978	1,734	244	9,383		9,383	25,262	15,361			9,901
99	El Paso, Tex.	67	67		100		100	73,352	19,720		53,632	
100	Terre Haute, Ind.	808	808		4,574		4,574	14,499	5,158	5,200	554	3,587
101	Holyoke, Mass.	6,316	6,316					49,781	7,770	31,710	10,301	
102	Portland, Me.	2,768	2,768		2,909	312	2,597	58,441	4,987		34,468	18,986
103	Allentown, Pa.	145	145					10,925	4,807		6,118	
104	Springfield, Ill.	10,606	10,606		220		220	14,207	11,485	588		2,134
105	Canton, Ohio	1,638	1,638		188		188	40,389	32,040		3,081	5,268
106	Charleston, S. C.	26,810	26,810					37,051	6,394	1,327	1,371	27,959
107	Chattanooga, Tenn.	675	650	25	917	638	279	17,017	11,634		5,361	22
108	Pawtucket, R. I.	18,161	18,161		811		811	82,144	4,608	2,937	73,895	704
109	Berkeley, Cal.	31,935	31,935		4,874		4,874	3,144	3,144			
110	Altoona, Pa.	246	231	15	339		339	19,561			19,561	
111	Mobile, Ala.	9,258	8,258	1,000	595		595	4,819	4,819			
112	Atlantic City, N. J.	23,740	23,655	85	326		326	149,867	14,737		130,018	5,112
113	Sioux City, Iowa	28,759	28,759		1,585		1,585	5,498	4,927			571
114	Little Rock, Ark.	20,689	20,242	447	1,610		1,610	3,816	3,816			
115	Covington, Ky.	9,150	9,150		275		275	2,916	2,916			
116	Saginaw, Mich.	3,521	3,496	25	429		429	34,259	22,539		2,131	9,589
117	Flint, Mich.	134		134	1,923		1,923	19,224	8,295	10,929		
118	Rockford, Ill.	7,864	7,864					998	139			859
119	Tampa, Fla.	12,067	12,067		7,858		7,858	14,500			14,500	
120	Pueblo, Colo.	4,949	4,575	374				5,820	1,253	1,721	2,846	
121	New Britain, Conn.	100		100	1,285		1,285	30,019	8,843		19,724	1,452
122	San Diego, Cal.	30,960	30,685	275	25		25	2,036	2,036			
123	Binghamton, N. Y.	115		115	470		470	12,127	8,407	1,194	622	1,904
124	York, Pa.	12,210	12,210		180		180	19,430	4,917		10,517	3,996
125	Springfield, Ohio	41,450	41,450					41,516	8,573	246	12,990	19,707
126	Malden, Mass.	11,425	11,425		400	400		41,030	3,503		22,605	14,922
127	Lancaster, Pa.	3,294	3,294					10,818	8,495		197	2,126
128	Augusta, Ga.	14,802	14,802		1,372		1,372	8,530	2,098	914	1,999	3,519
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.											
129	Kalamazoo, Mich.	$500	$500					$7,526	$4,737		$2,789	
130	Davenport, Iowa	530		$530				11,966	9,770		84	$2,112
131	Topeka, Kans.	3,329	3,315	14				16,404	7,314		6,900	2,190
132	Salem, Mass.	5,867	5,817	50	$656		$656	16,891	5,871	$1,008		10,012
133	Haverhill, Mass.	8,454	8,454					43,531	6,894	1,605	27,689	7,343
134	Pasadena, Cal.	5,521	5,521		2,218		2,218	5,145	4,615	530		
135	Bay City, Mich.							9,855	7,408		2,447	
136	McKeesport, Pa.	156,662	156,662		1,485		1,485	15,117	6,061	11	9,045	
137	Huntington, W. Va.	4,700	4,700					5,738	5,738			
138	Racine, Wis.				625		625	9,889	5,545	551		3,793
139	Lincoln, Nebr.	984	250	734				6,812	6,647	63	102	
140	Chelsea, Mass.	4,025	3,825	200	1,417		1,417	32,415	2,617		28,812	986

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TABLE 10.—REVENUE RECEIPTS FROM HIGHWAY PRIVILEGES, RENT OF INVESTMENT PROPERTIES, AND INTEREST: 1917—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 77.]

City number.	City.	Receipts from highway privileges.			Receipts from rent of investment properties.			Receipts from interest.				
		Total.	Major highway privileges (highway privileges granted public service corporations).	Minor highway privileges.	Total.	By sinking funds and public trust funds for municipal uses.	All other.	Total.	On current deposits.	By investment funds and from investments.	By sinking funds.	By public trust funds for municipal uses.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.											
141	Superior, Wis.	$818	$818		$22		$22	$6,758	$3,946		$88	$2,724
142	Macon, Ga.	14,975	14,975		2,935		2,935	15,652	8,505		7,084	63
143	Muskogee, Okla.							35,061	5,948		29,113	
144	Woonsocket, R. I.	22,075	22,075		144		144	51,676	5,896		45,613	167
145	Newton, Mass.	7,677	7,677					95,501	3,921	$1,716	86,860	3,004
146	Montgomery, Ala.	1,000	1,000		1,915		1,915	10,179	10,179			
147	Butte, Mont.	17,508		$17,508				14,533	4,707		7,848	1,978
148	Wheeling, W. Va.	5,649	5,559	90	1,741		1,741	9,412	4,190		5,162	60
149	Roanoke, Va.	5,012	5,012					10,840	4,183		6,657	
150	West Hoboken, N. J.	31,877	31,877					6,435	2,345		3,374	716
151	East Orange, N. J.	24,946	24,946					29,805	2,986		24,977	1,842
152	Lansing, Mich.	984	864	120	201		201	4,240	4,222	18		
153	Galveston, Tex.	5,675	2,700	2,975				43,154	12,621	29,555		978
154	Fitchburg, Mass.	5,777	5,777		1,234	$1,148	86	27,555	1,954		10,654	14,947
155	Chester, Pa.	1,429	1,329	100				11,891	3,019		8,569	303
156	Perth Amboy, N. J.	7,022	7,022		1,408		1,408	15,954	7,495		8,449	10
157	New Castle, Pa.	2,686	2,686					5,986	5,795		191	
158	Lexington, Ky.	11,500	11,500		2,358		2,358	31,110	28,703	106	2,057	244
159	Springfield, Mo.	1,000	1,000		400		400	7,574	7,574			
160	Hamilton, Ohio							12,435	4,141		7,966	328
161	Charlotte, N. C.	1,422	1,422		207		207	1,132	879	246		7
162	Decatur, Ill.	2,034	2,034		177		177	13,081	5,007	485	6,906	683
163	Dubuque, Iowa				195		195	3,202	2,717			485
164	Portsmouth, Va.	6,141	6,141		69,992		69,992	5,081	620		4,461	
165	Everett, Mass.	5,872	5,772	100	180		180	22,732	2,914		19,818	
166	San Jose, Cal.	4,505	4,505					900	900			
167	Pittsfield, Mass.	7,394	7,394					4,177	4,177			
168	Knoxville, Tenn.	4,948	4,948					3,609	920	168	1,237	1,284
169	Quincy, Mass.	6,583	6,583		720	720		19,956	4,632			15,324
170	Elmira, N. Y.							12,043	8,281	802		2,960
171	Joliet, Ill.	2,000	2,000		101		101	6,062	3,770	763		1,529
172	New Rochelle, N. Y.	3,242	3,242					10,538	8,104			2,434
173	Auburn, N. Y.							11,519	5,674		4,824	1,021
174	Cedar Rapids, Iowa	5,955	5,955					6,299	3,156		1,912	1,231
175	Niagara Falls, N. Y.				6		6	14,893	13,958			935
176	Mount Vernon, N. Y.	3,194	3,194					9,451	3,813		2,285	3,353
177	Amsterdam, N. Y.	200	200					7,428	3,700		3,077	651
178	Lorain, Ohio	576	576		65		65	11,525	6,937		4,218	370
179	Quincy, Ill.	4,332	4,332		629		629	23,278	1,491	21,722		65
180	Jamestown, N. Y.	4,642	4,642					3,481	3,367			114
181	Taunton, Mass.	13,517	13,517		60		60	47,313	1,985	226	45,102	
182	Oshkosh, Wis.	1,000	1,000		8,191	8,191		9,440	9,440			
183	Waterloo, Iowa				10		10	7,876	6,821		688	367
184	Fresno, Cal.	5,592	5,592		865		865					
185	Everett, Wash.				2		2	4,020	4,013		7	
186	Lima, Ohio	10,000	10,000					19,259	7,698		11,509	52
187	Jackson, Mich.				1,407	553	854	26,442	7,309			19,133
188	Stockton, Cal.	4,565	4,565		120		120	10,158	10,093			65
189	Shreveport, La.				2,787		2,787	25,681	20,244		2,250	3,187
190	Austin, Tex.	38	38		2,600	2,600		22,653	11,094		10,475	1,084
191	Columbia, S. C.				224		224	22,619	20,267		2,037	315
192	Boise, Idaho	1,449	1,449		1		1	3,717	2,353	1,364		
193	Aurora, Ill.	8,120	8,120					1,927	338	310		1,279
194	Williamsport, Pa.							5,195	3,557		1,401	237
195	Waco, Tex.	467	467		301		301	25,212	1,691		23,521	
196	Joplin, Mo.				1,678		1,678	25,528	20,216			5,312
197	Orange, N. J.	16,209	16,209					16,660	2,607		12,815	1,238
198	Lynchburg, Va.	17,678	17,678		1,944		1,944	23,583		3,178	20,405	
199	Bellingham, Wash.	2,122	2,122					2,448	2,389			59
200	Colorado Springs, Colo.	6,236	6,233	3				312		11		301
201	Brookline, Mass.	6,274	6,274		1,011		1,011	5,469	3,911			1,558
202	Danville, Ill.											
203	Kenosha, Wis.				497		497	11,442	10,472			970
204	Newport, Ky.							1,690	1,386		304	
205	La Crosse, Wis.	1,187	1,187					26,729	6,719	1,258	17,640	1,112
206	Council Bluffs, Iowa	14,200	14,200					3,795	2,722			1,073
207	Tulsa, Okla.	2,677	2,677		1,203		1,203	23,913	12,536		11,093	284
208	Winston-Salem, N. C.	3,251	3,251					2,886		1,800	1,086	
209	Ogden, Utah	1,754	1,754		49		49	2,059	1,597	200	262	
210	Norristown, Pa.	1,436	1,436		162		162	4,987	658	266	3,921	142
211	Stamford, Conn.				434		434	18,719	153		16,446	2,120
212	Zanesville, Ohio				154		154	10,960	2,265		7,967	728
213	Madison, Wis.	10,156	10,156					10,561	5,495		2,963	2,103
214	Waltham, Mass.	3,126	3,126					22,382	4,089		16,488	1,805
215	Easton, Pa.	450	276	174	371		371	3,354	1,597		1,204	553
216	Charleston, W. Va.	1,063	1,063		750		750	11,304	4,518		6,786	
217	Poughkeepsie, N. Y.	880	880					9,650	5,760		2,755	1,135
218	Newport, R. I.	9,465	9,465		8,409	4,055	4,354	50,089	5,419	484	18,123	26,063
219	Wilmington, N. C.				175		175	8,493	3,804		4,671	18

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1917.

[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 77.]

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	$106,158,783	$83,858,440	$6,702,473	$1,200,460	$1,770,593	$6,977,867	$927,893	$173,648	$301,035	$4,245,474
	Group I	51,931,821	40,559,671	2,006,213		843,712	6,280,791	89,153	2,014	266,822	1,883,445
	Group II	14,734,772	10,643,286	1,224,098		403,872	342,288	1,674	42,309		2,077,245
	Group III	17,432,578	15,131,541	715,917	546,786	297,699	231,631	376,272	80,760		51,972
	Group IV	12,499,010	9,727,371	1,634,122	528,118	118,967	91,967	223,057	37,062	24,690	113,656
	Group V	9,500,602	7,796,571	1,122,123	125,556	106,343	31,190	237,737	11,503	10,423	119,156
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.										
1	New York, N. Y.	$21,120,983	$13,474,556			$315,702	$5,552,723				$1,778,002
2	Chicago, Ill.	7,994,234	6,876,135	$1,085,280		8,514	24,305				
3	Philadelphia, Pa.	5,233,339	5,018,595			16,503	198,241				
4	St. Louis, Mo.	2,571,956	2,406,444			75,444	90,068				
5	Boston, Mass.	3,376,784	3,108,290			129,052		$35,648			103,794
6	Cleveland, Ohio	2,748,395	1,869,547	753,877		72,225		52,746			
7	Detroit, Mich.	1,905,816	1,884,486			21,330					
8	Baltimore, Md.	2,166,692	1,544,611			117,425	236,185			$266,822	1,649
9	Pittsburgh, Pa.	2,436,200	2,331,181			83,175	19,830		$2,014		
10	Los Angeles, Cal.	2,377,422	2,045,826	167,056		4,342	159,439	759			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.										
11	Buffalo, N. Y.	$1,391,020	$1,292,546			$86,486			$11,988		
12	San Francisco, Cal.	1,544,914	6,540						30,023		$1,508,351
13	Milwaukee, Wis.	1,004,151	999,234			4,917					
14	Cincinnati, Ohio	1,362,880	1,321,084	$14,436		12,165	$14,897		298		
15	Newark, N. J.	1,611,830	1,549,964			55,701	6,165				
16	New Orleans, La.	1,183,460	569,326			159,930		$1,187			453,017
17	Washington, D. C.	697,412	655,580			30,072	11,273	487			
18	Minneapolis, Minn.	664,963	664,764			199					
19	Seattle, Wash.	2,570,090	945,825	1,209,662		5,133	293,593				115,877
20	Jersey City, N. J.	1,398,386	1,384,368				14,018				
21	Kansas City, Mo.	1,305,666	1,254,055			49,269	2,342				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.										
22	Portland, Oreg.	$893,338	$763,214			$7,525	$82,865				$39,734
23	Indianapolis, Ind.	48,056				44,086			$3,970		
24	Denver, Colo.	47,181	14,975			17,230			13,852		1,124
25	Rochester, N. Y.	772,564	694,527			24,258		$48,943	4,836		
26	Providence, R. I.	874,428	843,959			2,437		28,032			
27	St. Paul, Minn.	494,123	473,191			5,799	6		15,127		
28	Louisville, Ky.	731,527	715,086				16,016	425			
29	Columbus, Ohio	808,571	646,023	$126,366		36,182					
30	Oakland, Cal.	87,995	265				68,953		7,663		11,114
31	Toledo, Ohio	528,301	483,841			11,402		32,365	693		
32	Atlanta, Ga.	521,049	518,578			248		2,223			
33	Birmingham, Ala.	50,570	24,618	25,952							
34	Omaha, Nebr.	876,680	860,383			1,054			15,243		
35	Worcester, Mass.	565,650	535,677					29,973			
36	Richmond, Va.	939,233	344,532		$546,786	21,235	6,977	18,793	910		
37	Syracuse, N. Y.	415,716	407,794			7,922					
38	Spokane, Wash.	413,609	412,669			940					
39	New Haven, Conn.	3,719					3,719				
40	Memphis, Tenn.	444,323	429,003			11,149	4,171				
41	Scranton, Pa.	60				60					
42	Paterson, N. J.	129				129					
43	Grand Rapids, Mich.	324,819	277,679			9,525		37,615			
44	Fall River, Mass.	286,694	262,368			256	537	23,533			
45	Dayton, Ohio	281,499	264,149			17,350					
46	Dallas, Tex.	465,684	465,684								
47	San Antonio, Tex.	13,647				11,186		2,461			
48	Bridgeport, Conn.	58					58				
49	New Bedford, Mass.	398,659	371,974				4,429	22,256			
50	Salt Lake City, Utah	301,837	280,192					21,645			
51	Nashville, Tenn.	357,216	340,864			15,427	925				
52	Cambridge, Mass.	438,062	416,312					21,750			
53	Lowell, Mass.	266,243	254,909			66		11,268			
54	Tacoma, Wash.	1,001,598	401,943	563,599		5,146	30,910				
55	Houston, Tex.	268,659	223,859			35,132	3,852		5,816		
56	Trenton, N. J.	359,457	359,457								
57	Hartford, Conn.	480,810	473,229			1,380		6,201			
58	Reading, Pa.	260,626	260,626								
59	Youngstown, Ohio	270,038	266,682			3,356					
60	Fort Worth, Tex.	291,179	291,179								
61	Camden, N. J.	353,292	344,575				4,175	4,542			
62	Albany, N. Y.	391,620	386,295			1,287	4,038				
63	Springfield, Mass.	544,310	533,030						11,280		
64	Lynn, Mass.	378,578	345,838					32,740			
65	Des Moines, Iowa	26,674				5,932		20,742			
66	Lawrence, Mass.	154,497	142,362					10,765	1,370		

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1917—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 77.]

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 1917.										
67	Yonkers, N. Y	$303,127	$302,237			$121	$769				
68	Schenectady, N. Y	163,291	161,848			1,443					
69	Kansas City, Kans	649,572	320,468	$329,104							
70	Oklahoma City, Okla	197,370	197,370								
71	Wilmington, Del	300,556	296,580			2,984	992				
72	Duluth, Minn	628,224	335,039		$293,185						
73	Akron, Ohio	413,288	402,445			10,843					
74	Norfolk, Va	248,319	216,227			16,480	75	$15,537			
75	Elizabeth, N. J	1,423					1,423				
76	Utica, N. Y	5,072								$5,072	
77	Somerville, Mass	240,359	240,359								
78	Waterbury, Conn	273,476	273,476								
79	St. Joseph, Mo	3,889				3,889					
80	Manchester, N. H	181,635	164,505			404		16,726			
81	Troy, N. Y	274,810	273,780			1,005		25			
82	Hoboken, N. J	239,254	230,886				5,000	3,368			
83	Wilkes-Barre, Pa	1,928				1,211		717			
84	Fort Wayne, Ind	430,589	136,087	290,149		4,353					
85	Jacksonville, Fla	709,243	168,784	535,127		270	5,062				
86	Evansville, Ind	191,490	164,167			2,750	2,387	22,186			
87	Erie, Pa	392,348	382,511			421	1,534			7,882	
88	East St. Louis, Ill										
89	Passaic, N. J	100				100					
90	Harrisburg, Pa	178,768	178,768								
91	Peoria, Ill	3,837				2,500	257		$1,080		
92	Wichita, Kans	2,381				1,476			905		
93	Bayonne, N. J	357,416	356,416				1,000				
94	South Bend, Ind	123,259	118,804					4,455			
95	Savannah, Ga	195,425	160,444			19,403	4,593	10,985			
96	Johnstown, Pa	937				937					
97	Brockton, Mass	159,387	152,587					6,800			
98	Sacramento, Cal	200,678	168,089				26,298	6,291			
99	El Paso, Tex	409,073	409,073								
100	Terre Haute, Ind	19,512						19,512			
101	Holyoke, Mass	789,008	140,077	413,998	234,933						
102	Portland, Me	325,528	284,093					21,874	19,561		
103	Allentown, Pa	145,921	145,921								
104	Springfield, Ill	242,305	154,801	65,744		542		21,218			
105	Canton, Ohio	159,200	150,757			3,483			4,960		
106	Charleston, S. C	50,818				4,329	2,239				$44,250
107	Chattanooga, Tenn	7,594				5,246	2,000		348		
108	Pawtucket, R. I	324,070	318,802					5,268			
109	Berkeley, Cal	1,748					1,748				
110	Altoona, Pa	139,973	139,973								
111	Mobile, Ala	170,651	131,126			10,880	24,024	4,621			
112	Atlantic City, N. J	233,047	233,047								
113	Sioux City, Iowa	179,873	177,333			993		1,547			
114	Little Rock, Ark	12,119						12,119			
115	Covington, Ky	162,743	153,686			1,731					7,326
116	Saginaw, Mich	150,860	128,851			585		11,216	10,208		
117	Flint, Mich	236,773	236,430			343					
118	Rockford, Ill	115,954	115,586			368					
119	Tampa, Fla	4,024						4,024			
120	Pueblo, Colo	247,185	242,816			728		3,641			
121	New Britain, Conn	175,681	151,552					11,310		11,736	1,083
122	San Diego, Cal	350,046	330,811				12,456	6,554			225
123	Binghamton, N. Y	141,804	141,589			215					
124	York, Pa	241				241					
125	Springfield, Ohio	121,316	110,650			10,666					
126	Malden, Mass	126,274	116,513					9,761			
127	Lancaster, Pa	180,687	172,660			8,027					
128	Augusta, Ga	203,531	139,347				110	3,302			60,772
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.										
129	Kalamazoo, Mich	$84,615	$75,770					$8,845			
130	Davenport, Iowa	5,533									$5,533
131	Topeka, Kans	121,056	120,426			$275			$355		
132	Salem, Mass	130,405	123,885			3,086		3,434			
133	Haverhill, Mass	144,848	144,164			23		96	560		
134	Pasadena, Cal	567,071	279,351	$269,005		123				$1,002	17,590
135	Bay City, Mich	195,771	87,960	107,261				550			
136	McKeesport, Pa	136,851	136,851								
137	Huntington, W. Va	9,851				2,118	$250	7,483			
138	Racine, Wis	17,246				59	50	17,137			
139	Lincoln, Nebr	210,788	178,813	31,308		667					
140	Chelsea, Mass	121,812	121,812								

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TABLE 11.—REVENUE RECEIPTS FROM EARNINGS OF PUBLIC SERVICE ENTERPRISES: 1917—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 77.]

City number.	CITY.	Total.	Water supply systems.	Electric light and power systems.	Gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.										
141	Superior, Wis										
142	Macon, Ga	$220,987	$216,992					$3,780	$215		
143	Muskogee, Okla	102,572	97,084		$2,670			2,818			
144	Woonsocket, R. I	148,525	147,657						868		
145	Newton, Mass	182,020	182,020								
146	Montgomery, Ala	122,246	116,559			$3,826	$300	1,561			
147	Butte, Mont										
148	Wheeling, W. Va	147,143	139,844		1,828	4,924	223	324			
149	Roanoke, Va	6,851				6,746			105		
150	West Hoboken, N. J										
151	East Orange, N. J	163,736	163,736								
152	Lansing, Mich	341,721	140,398	$186,170		1,129		14,024			
153	Galveston, Tex	156,993	155,315					694	984		
154	Fitchburg, Mass	160,310	151,168					7,950	1,192		
155	Chester, Pa	2,178					2,178				
156	Perth Amboy, N. J	205,325	199,414			2,130	3,781				
157	New Castle, Pa	3,460				140				$3,320	
158	Lexington, Ky	4,892				4,892					
159	Springfield, Mo	3,292						3,292			
160	Hamilton, Ohio	260,766	61,456	78,252	121,058						
161	Charlotte, N. C	137,779	128,903					6,998	1,878		
162	Decatur, Ill	92,789	92,789								
163	Dubuque, Iowa	83,629	82,259			802	568				
164	Portsmouth, Va	4,042				2,333		1,709			
165	Everett, Mass	122,959	114,032					8,927			
166	San Jose, Cal	129				129					
167	Pittsfield, Mass	136,529	136,072			457					
168	Knoxville, Tenn	232,063	221,481			10,403			179		
169	Quincy, Mass	172,807	161,830					10,977			
170	Elmira, N. Y	199,888	187,866					12,022			
171	Joliet, Ill	100,110	100,110								
172	New Rochelle, N. Y	3,624					3,624				
173	Auburn, N. Y	121,535	112,876			51		2,507		6,101	
174	Cedar Rapids, Iowa	132,003	131,162			841					
175	Niagara Falls, N. Y	153,146	151,212			1,934					
176	Mount Vernon, N. Y										
177	Amsterdam, N. Y	119,647	119,647								
178	Lorain, Ohio	116,994	113,698					3,296			
179	Quincy, Ill	91,216	90,324			892					
180	Jamestown, N. Y	244,263	139,472	77,272		5,296					$22,223
181	Taunton, Mass	260,334	100,987	153,102				6,245			
182	Oshkosh, Wis	98,457	90,831					7,626			
183	Waterloo, Iowa	94,229	94,229								
184	Fresno, Cal	3,913				2,273			1,640		
185	Everett, Wash	64,475	62,911			248	1,316				
186	Lima, Ohio	107,754	105,418			2,336					
187	Jackson, Mich	102,556	90,429			546		11,581			
188	Stockton, Cal	18,823					18,823				
189	Shreveport, La	34,663						3,923			30,740
190	Austin, Tex	307,167	116,854	185,549		664		4,064	36		
191	Columbia, S. C	155,053	127,562			285					27,206
192	Boise, Idaho	5,938				447		5,491			
193	Aurora, Ill	97,043	95,299			182		1,562			
194	Williamsport, Pa	12,192				12,192					
195	Waco, Tex	136,164	136,164								
196	Joplin, Mo	40,733		34,204		2,187		4,342			
197	Orange, N. J	101,183	101,183								
198	Lynchburg, Va	101,062	91,044			9,329			689		
199	Bellingham, Wash	73,005	66,862					6,143			
200	Colorado Springs, Colo	173,661	158,559			715		14,387			
201	Brookline, Mass	124,442	119,141					5,301			
202	Danville, Ill										
203	Kenosha, Wis	93,872	93,872								
204	Newport, Ky	78,926	71,287			313					7,326
205	La Crosse, Wis	56,864	55,131			733					
206	Council Bluffs, Iowa	132,078	131,301			777					
207	Tulsa, Okla	143,227	137,245			90		3,690	2,202		
208	Winston-Salem, N. C	94,166	80,638			4,805		434			8,289
209	Ogden, Utah	112,892	104,098					8,794			
210	Norristown, Pa	1,410				1,410					
211	Stamford, Conn										
212	Zanesville, Ohio	113,022	100,000			5,409		7,613			
213	Madison, Wis	91,577	80,847			692		9,789			249
214	Waltham, Mass	115,164	101,196			102		13,866			
215	Easton, Pa	3,742				3,742					
216	Charleston, W. Va	4,282						4,282			
217	Poughkeepsie, N. Y	101,049	101,049								
218	Newport, R. I	427				170	77	180			
219	Wilmington, N. C	61,041	57,025			3,415			600		

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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.							
							Chief executive.		Financial.					
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Mayor.	Executive boards and commissions.	Auditor or comptroller.	Special accounting and auditing.	Treasurer or chamberlain.	Assessment and levy of revenue.	Collection of revenue.	Other financial.
	Grand total	$634,345,219	$72,489,108	$1,909,370	$597,217	$45,127	$1,053,849	$2,166,745	$3,382,116	$317,084	$2,368,682	$4,988,798	$4,037,954	$1,759,269
	Group I	326,388,760	43,762,183	924,356	238,376	39,766	492,075	162,995	1,789,850	61,852	791,988	2,444,288	2,348,148	1,433,988
	Group II	93,226,520	11,477,920	322,594	138,863	.....	109,439	452,413	522,672	60,133	472,798	989,250	450,964	61,085
	Group III	107,120,302	8,149,546	287,528	94,692	5,075	166,879	601,355	530,608	95,674	490,131	785,831	520,268	119,086
	Group IV	59,011,046	4,971,963	177,298	70,758	286	154,610	490,300	308,446	53,378	323,494	434,250	407,864	92,961
	Group V	48,589,591	4,127,496	197,594	54,528	.....	130,846	459,682	230,540	46,047	290,271	335,179	310,710	52,149
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.													
1	New York, N. Y.	$138,314,510	$18,853,066	$223,057	$60,622	.....	$268,236	.....	$821,450	.....	$119,669	$603,835	$651,116	$817,360
2	Chicago, Ill.	53,783,242	8,220,626	277,940	62,316	$36,850	29,593	$70,197	353,619	$6,357	255,740	452,708	627,567	102,885
3	Philadelphia, Pa.	33,706,614	4,988,425	79,584	26,750	.....	44,159	.....	126,464	.....	83,062	325,765	360,499	327,704
4	St. Louis, Mo.	15,209,270	1,845,295	82,305	8,260	.....	15,401	.....	98,428	1,125	42,531	85,340	146,106	5,450
5	Boston, Mass.	22,939,311	2,221,516	20,913	1,800	1,763	42,343	.....	50,103	.....	60,481	252,296	136,670	35,338
6	Cleveland, Ohio	12,460,173	1,472,175	37,525	14,018	.....	16,546	17,410	63,815	18,472	37,451	151,102	49,725	16,678
7	Detroit, Mich.	12,057,653	1,334,784	69,229	13,574	1,153	12,796	8,360	65,863	.....	52,860	91,103	69,887	2,510
8	Baltimore, Md.	10,182,162	1,018,929	46,958	3,200	.....	13,107	.....	22,178	13,006	16,318	110,312	107,780	9,160
9	Pittsburgh, Pa.	14,134,943	1,996,581	58,500	33,714	.....	39,064	31,557	76,914	17,527	85,688	214,790	56,829	116,388
10	Los Angeles, Cal.	13,600,882	1,810,786	28,347	14,122	.....	10,830	35,471	111,016	5,365	38,188	157,037	141,969	515
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.													
11	Buffalo, N. Y.	$11,896,940	$1,219,234	.....	.....	.....	.....	$144,181	$52,755	$3,653	$50,856	$138,811	$54,883	$2,478
12	San Francisco, Cal.	11,440,137	1,659,462	$89,089	$27,955	.....	$24,844	.....	34,447	9,755	31,357	125,090	77,704	996
13	Milwaukee, Wis.	8,769,489	908,801	57,428	9,859	.....	6,899	27,966	35,127	3,455	28,704	58,975	38,622	4,509
14	Cincinnati, Ohio	9,532,979	1,315,218	52,555	26,361	.....	20,724	18,925	69,729	9,845	38,562	81,996	41,080	9,169
15	Newark, N. J.	9,791,564	1,120,248	25,963	49,684	.....	16,400	19,398	24,097	5,902	24,523	132,258	83,503	4,510
16	New Orleans, La.	5,193,259	680,304	.....	.....	.....	.....	81,029	32,887	.....	16,432	32,572	37,600	20,625
17	Washington, D. C.	9,814,087	754,782	.....	.....	.....	.....	36,055	39,317	.....	10,980	113,984	31,059	4,157
18	Minneapolis, Minn.	7,382,659	775,470	53,706	4,000	.....	22,530	.....	52,631	778	61,554	56,825	1,571	7,483
19	Seattle, Wash.	6,984,464	1,153,750	33,515	7,015	.....	9,829	17,414	78,826	16,482	124,301	70,627	12,558	856
20	Jersey City, N. J.	5,873,887	763,011	.....	.....	.....	.....	98,846	24,676	2,635	6,960	67,730	30,723	1,053
21	Kansas City, Mo.	6,547,055	1,127,640	10,338	13,989	.....	8,213	8,599	78,180	7,628	78,569	110,382	41,661	5,249
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.													
22	Portland, Oreg.	$4,109,556	$239,607	.....	.....	.....	.....	$49,781	$44,764	$2,602	$22,220	$1,971	.....	.....
23	Indianapolis, Ind.	4,240,689	182,395	$10,178	$1,547	.....	$10,977	.....	18,317	.....	12,331	29,698	$7,067	$200
24	Denver, Colo.	4,705,786	688,131	9,423	.....	.....	5,932	19,165	25,184	.....	54,323	54,611	19,728	4,349
25	Rochester, N. Y.	5,197,774	378,998	28,933	1,000	.....	10,359	.....	23,934	900	36,727	29,014	6,593	3,810
26	Providence, R. I.	4,389,664	343,688	35,940	9,326	.....	9,061	.....	11,444	1,000	38,584	32,307	.....	.....
27	St. Paul, Minn.	3,825,115	253,325	.....	.....	.....	.....	36,649	20,990	3,280	21,365	156	.....	705
28	Louisville, Ky.	3,564,306	252,945	5,785	5,129	.....	8,190	.....	11,453	2,000	6,827	29,548	17,831	37,457
29	Columbus, Ohio	2,898,349	271,467	8,605	9,327	$4,575	6,988	.....	18,658	4,993	12,020	20,273	21,623	6,062
30	Oakland, Cal.	3,708,607	337,588	.....	.....	.....	.....	41,180	25,246	2,248	7,666	28,604	26,455	6,427
31	Toledo, Ohio	2,757,822	243,980	13,342	11,732	500	7,849	.....	12,553	3,523	3,878	19,118	16,204	2,508
32	Atlanta, Ga.	2,677,487	151,362	18,745	14,821	.....	7,425	.....	16,036	.....	1,084	24,966	26,444	168
33	Birmingham, Ala.	1,359,001	120,071	.....	.....	.....	.....	28,968	13,297	1,685	1,832	16,310	3,775	117
34	Omaha, Nebr.	2,857,410	210,029	.....	.....	.....	.....	48,011	18,954	233	4,084	8,220	29,257	726
35	Worcester, Mass.	3,438,249	162,331	2,692	3,166	.....	10,508	.....	10,164	173	11,791	26,209	13,766	.....
36	Richmond, Va.	2,292,931	261,769	6,579	3,592	.....	6,738	.....	13,050	2,353	13,140	20,661	22,370	2,621
37	Syracuse, N. Y.	2,714,536	242,827	15,490	4,000	.....	7,474	.....	13,629	2,150	22,148	21,747	4,477	5,781
38	Spokane, Wash.	1,909,884	136,394	.....	.....	.....	.....	84,106	13,444	2,318	14,394	1,570	1,442	254
39	New Haven, Conn.	2,566,893	157,381	568	1,300	.....	5,746	.....	11,732	.....	2,285	17,843	14,896	703
40	Memphis, Tenn.	2,112,636	121,480	.....	.....	.....	.....	32,708	3,120	925	11,717	13,984	7,411	5,786
41	Scranton, Pa.	1,661,568	133,364	17,832	6,454	.....	7,199	.....	8,456	.....	12,047	9,217	31,711	4,545
42	Paterson, N. J.	1,897,878	96,346	5,923	863	.....	3,325	.....	4,313	.....	3,331	12,002	12,051	4,862
43	Grand Rapids, Mich.	2,042,968	162,538	13,268	.....	.....	3,198	.....	10,958	732	17,452	14,087	1,447	.....
44	Fall River, Mass.	1,881,678	96,965	8,470	1,425	.....	4,961	.....	6,612	370	5,694	14,669	9,013	538
45	Dayton, Ohio	1,789,832	185,784	.....	.....	.....	.....	12,566	8,905	3,047	5,935	17,991	14,616	480
46	Dallas, Tex.	1,996,820	136,329	.....	.....	.....	.....	23,150	10,328	2,422	45	31,845	13,026	.....
47	San Antonio, Tex.	1,650,078	131,605	.....	.....	.....	.....	27,229	8,585	7,540	2,693	15,182	16,959	985
48	Bridgeport, Conn.	2,296,750	150,241	1,953	2,850	.....	4,338	.....	8,013	.....	2,077	27,127	12,796	495
49	New Bedford, Mass.	1,923,993	135,593	7,471	3,994	.....	7,641	.....	7,333	.....	16,725	20,817	.....	1,454
50	Salt Lake City, Utah	1,841,657	169,537	.....	.....	.....	.....	22,265	12,452	475	15,206	7,978	17,583	281
51	Nashville, Tenn.	1,450,771	146,751	.....	.....	.....	.....	37,350	11,179	36,565	8,683	13,439	3,858	.....
52	Cambridge, Mass.	2,284,673	135,511	16,167	2,271	.....	4,275	.....	6,685	.....	8,288	27,042	8,352	2,141
53	Lowell, Mass.	1,671,162	123,594	.....	.....	.....	.....	18,051	6,144	2,495	3,475	19,790	10,421	1,585
54	Tacoma, Wash.	1,399,127	112,609	.....	.....	.....	.....	24,373	13,150	1,659	20,603	7	1,000	.....
55	Houston, Tex.	1,674,911	131,315	.....	.....	.....	.....	23,042	9,849	2,450	2,210	18,514	11,269	1,734
56	Trenton, N. J.	1,586,957	106,635	.....	.....	.....	.....	19,431	4,361	2,000	4,290	9,690	9,415	392
57	Hartford, Conn.	2,481,097	173,768	2,594	1,927	.....	4,888	.....	5,590	190	8,216	18,253	14,943	.....
58	Reading, Pa.	1,022,823	83,988	.....	.....	.....	.....	21,102	5,567	.....	6,015	5,982	12,948	8,076
59	Youngstown, Ohio	1,398,272	134,136	16,655	3,968	.....	5,600	.....	6,570	2,557	4,517	16,867	13,541	2,611
60	Fort Worth, Tex.	878,450	80,547	.....	.....	.....	.....	24,363	4,936	.....	1,836	2,957	11,727	275
61	Camden, N. J.	1,416,710	106,648	13,479	2,400	.....	5,578	.....	7,180	.....	7,521	15,124	12,828	300
62	Albany, N. Y.	2,032,524	232,326	26,070	2,600	.....	8,246	.....	12,045	.....	13,486	21,518	5,662	1,661
63	Springfield, Mass.	2,775,489	139,326	1,366	1,000	.....	10,383	.....	8,794	.....	10,875	20,724	17,233	913
64	Lynn, Mass.	1,595,966	106,742	.....	.....	.....	.....	19,272	4,701	905	6,018	16,424	9,642	1,505
65	Des Moines, Iowa	1,793,979	104,840	.....	.....	.....	.....	21,532	7,389	549	2,202	1,942	2,562	4,929
66	Lawrence, Mass.	1,396,474	76,740	.....	.....	.....	.....	17,061	4,544	1,335	2,275	9,833	6,826	1,650

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

I.—GENERAL GOVERNMENT—continued.																		
Executive branch—continued.												Judicial branch.						
Legal.		Other general executive offices and accounts.																
Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds.	City planning.	Entertaining.	Conventions and league dues.	All other.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.	City number.
$3,707,778	$596	$701,646	$1,779,560	$2,321,379	$657,374	$194,072	$242,632	$100,623	$53,091	$15,060	$908,334	$5,415,112	$375,062	$1,239,828	$11,397,788	$542,658	$2,207,959	
1,994,797	.....	146,485	306,676	1,522,082	452,457	49,352	22,151	48,563	28,914	960	407,803	4,049,048	235,972	874,528	8,855,853	436,446	1,658,014	
458,474	.....	50,580	378,001	307,247	99,957	13,906	144,201	5,136	500	2,200	227,168	426,544	107,934	254,807	2,190,644	97,577	517,294	
601,479	.....	162,881	468,766	224,907	61,231	74,747	38,487	26,336	13,027	4,549	158,045	478,112	24,422	49,142	294,880	5,248	29,639	
347,691	437	157,999	308,394	190,672	25,637	47,472	17,187	8,965	4,651	2,936	58,195	207,255	4,885	33,546	31,524	2,022	1,562	
305,337	159	183,701	317,723	76,471	18,092	8,595	20,606	11,623	5,999	4,415	57,123	194,153	1,849	27,803	24,887	1,365	1,400	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.																		
$810,140	.....	.....	.....	$995,220	$197,475	.....	.....	.....	.....	$500	$6,085	$2,466,300	.....	$453,383	$4,575,274	$154,612	$401,453	1
481,168	.....	.....	.....	198,652	121.611	.....	.....	$19,498	$100	60	67,781	597,102	.....	91,501	1,348,084	88,002	494,958	2
249,388	.....	.....	$50,458	45,587	57,846	$42,465	$21,651	3,598	16,537	.....	149,433	375,281	.....	93,055	830,883	66,344	175,964	3
67,704	.....	$14,160	11,880	45,605	.....	.....	.....	13,829	.....	.....	78,359	18,549	$92,548	43,685	377,058	33,709	92,568	4
65,270	.....	40,757	.....	74,206	117	.....	.....	5,246	9,218	60	26,153	201,254	.....	46,171	485,685	28,676	171,114	5
33,313	.....	.....	45,797	12,205	13,803	6,887	.....	2,292	.....	.....	19,422	156,853	293	50,002	224,342	6,873	20,882	6
34,206	.....	59,612	7,994	40,374	17,878	.....	500	1,440	1,318	90	.....	32,412	47,793	40,202	257,381	12,949	74,292	7
54,819	.....	.....	37,182	7,443	.....	.....	.....	.....	1,741	165	26,500	61,644	.....	10,068	182,000	9,000	20,019	8
111,942	.....	.....	72,091	53,817	16,640	.....	.....	2,660	.....	.....	20,730	76,749	33,041	43,101	331,018	27,290	83,317	9
86,847	.....	31,956	81,274	48,973	27,087	.....	.....	.....	.....	85	13,340	62,904	62,297	3,360	244,128	8,991	123,447	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.																		
$53,923	.....	$17,579	$24,223	$22,297	$13,621	.....	$74,450	.....	$500	$500	$14,055	$73,511	$346	$22,041	$168,218	$5,339	$17,734	11
67,208	.....	.....	69,583	117,078	21,517	.....	5,400	.....	.....	60	88,420	30,148	34,905	10,850	342,747	20,614	64,371	12
38,170	.....	.....	8,979	23,003	8,111	.....	13,504	.....	.....	100	21,855	15,886	808	46,642	210,828	13,002	73,029	13
51,096	.....	.....	85,594	39,440	16,458	$13,906	4,041	.....	.....	.....	.....	88,138	16	39,514	200,709	11,503	63,155	14
37,631	.....	.....	.....	35,827	.....	.....	3,832	$5,136	.....	516	11,439	26,311	289	45,639	160,294	4,822	35,994	15
24,858	.....	.....	25,616	22,011	5,065	.....	21,804	.....	.....	269	62	49,720	.....	.....	144,368	10,400	66,286	16
23,649	.....	.....	14,475	.....	.....	.....	.....	.....	.....	.....	57,199	62,237	.....	46,008	223,575	9,675	.....	17
29,579	.....	9,004	54,081	.....	15,060	.....	.....	.....	.....	50	100	39,652	286	23,877	127,307	5,636	50,824	18
60,005	.....	.....	75,645	7,350	12,784	.....	21,170	.....	.....	105	25,497	9,575	23,584	.....	189,646	5,490	46,748	19
34,345	.....	23,997	.....	.....	.....	.....	.....	.....	.....	600	454	13,555	.....	18,406	198,522	2,892	.....	20
38,010	.....	.....	19,805	40,241	7,341	.....	.....	.....	.....	.....	8,087	19,811	47,700	1,830	204,430	8,204	99,153	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.																		
$34,972	.....	.....	$23,394	$14,465	$3,783	.....	.....	.....	.....	.....	$12,050	$8,145	.....	.....	.....	.....	.....	22
18,234	.....	.....	25,310	13,387	.....	.....	.....	.....	.....	.....	.....	12,384	.....	.....	.....	.....	.....	23
32,467	.....	$3,355	21,728	5,175	4,443	.....	.....	$245	$2,037	.....	11,278	11,020	.....	.....	$238,104	$1,650	$26,669	24
24,315	.....	6,877	6,007	19,120	4,672	$12,645	.....	1,752	.....	$500	4,223	32,605	.....	.....	.....	.....	.....	25
18,981	.....	6,217	11,339	42,673	.....	.....	$16,685	1,731	.....	.....	.....	2,033	.....	$11,113	.....	.....	.....	26
18,435	.....	8,480	7,030	.....	8,067	6,709	.....	.....	.....	1,905	16,308	21,183	.....	.....	.....	.....	.....	27
26,928	.....	.....	9,291	13,021	.....	10,804	.....	.....	.....	.....	.....	25,117	.....	.....	8,114	.....	.....	28
14,216	.....	.....	16,662	6,430	4,407	4,833	.....	.....	.....	.....	1,882	43,184	$1,618	.....	236	.....	.....	29
36,470	.....	.....	19,042	7,103	9,743	5,087	.....	.....	5,105	200	.....	12,491	.....	.....	.....	.....	.....	30
14,301	.....	.....	22,094	9,413	4,778	5,367	.....	.....	.....	.....	6,264	5,715	11,193	.....	.....	.....	.....	31
14,314	.....	.....	8,873	.....	.....	.....	.....	.....	.....	.....	.....	5,268	.....	.....	.....	.....	.....	32
12,437	.....	.....	9,437	.....	.....	.....	.....	18	.....	.....	.....	6,407	.....	.....	.....	.....	.....	33
21,986	.....	.....	17,584	.....	.....	.....	.....	7,380	.....	114	.....	16,573	.....	.....	.....	.....	.....	34
7,989	.....	7,093	15,860	.....	601	.....	.....	232	.....	.....	1,981	.....	.....	.....	.....	.....	.....	35
15,689	.....	.....	16,640	.....	.....	.....	.....	.....	4,819	131	41,224	12,131	.....	.....	36,368	3,598	60	36
13,670	.....	5,254	9,736	11,415	2,993	9,181	.....	4,337	.....	.....	6,637	23,210	.....	.....	.....	.....	.....	37
19,244	.....	5,525	13,729	.....	1,762	.....	.....	.....	.....	100	.....	3,529	.....	.....	.....	.....	.....	38
5,601	.....	3,369	5,500	8,835	971	.....	.....	.....	.....	10	1,143	39,651	.....	1,700	.....	.....	1,474	39
15,687	.....	3,684	.....	.....	1,235	.....	.....	.....	.....	.....	.....	24,723	.....	.....	500	.....	.....	40
13,167	.....	.....	2,022	5,831	2,211	.....	.....	332	.....	.....	.....	1,300	.....	.....	.....	.....	.....	41
8,221	.....	1,419	1,198	6,446	.....	3,256	.....	.....	.....	.....	.....	9,581	.....	6,427	.....	.....	.....	42
10,004	.....	7,876	23,877	7,280	.....	.....	.....	.....	.....	115	3,098	2,938	3,991	.....	10,316	.....	.....	43
3,907	.....	7,877	7,130	.....	378	.....	2,897	.....	.....	.....	496	.....	.....	.....	.....	.....	.....	44
10,926	.....	.....	8,166	6,216	3,958	5,403	.....	1,500	.....	50	25,027	32,846	.....	.....	.....	.....	.....	45
8,767	.....	4,089	8,391	.....	.....	.....	.....	.....	.....	.....	5,054	6,629	.....	.....	.....	.....	.....	46
10,223	.....	3,109	7,328	.....	.....	.....	.....	.....	.....	30	.....	4,579	.....	.....	.....	.....	.....	47
5,445	.....	4,248	7,715	5,400	.....	.....	.....	1,000	.....	.....	1,800	17,403	.....	995	.....	.....	.....	48
5,106	.....	15,125	8,665	.....	363	.....	5,568	.....	.....	.....	473	.....	.....	.....	.....	.....	.....	49
22,513	.....	9,118	26,331	.....	.....	.....	.....	15	.....	2	1,209	15,304	.....	.....	.....	.....	.....	50
13,502	.....	.....	11,447	.....	.....	.....	.....	.....	.....	.....	.....	3,320	.....	.....	1,242	.....	.....	51
5,586	.....	6,806	5,457	.....	363	.....	3,209	505	.....	.....	3,346	.....	.....	.....	.....	.....	.....	52
5,488	.....	5,477	5,350	.....	348	.....	2,234	.....	.....	.....	1,451	.....	.....	.....	.....	.....	.....	53
12,069	.....	4,688	9,365	2,860	1,525	.....	.....	.....	.....	150	.....	2,400	.....	.....	.....	.....	.....	54
10,321	.....	.....	15,270	.....	1,850	.....	3,359	.....	182	57	5,206	5,855	.....	.....	.....	.....	.....	55
14,068	.....	8,030	.....	.....	.....	.....	.....	.....	.....	248	.....	5,535	.....	6,851	.....	.....	.....	56
7,812	.....	3,854	11,232	16,499	.....	.....	.....	130	.....	.....	1,500	7,399	7,620	598	.....	.....	546	57
7,890	.....	3,065	7,662	.....	.....	.....	.....	100	.....	.....	.....	.....	.....	.....	.....	.....	.....	58
8,051	.....	.....	7,321	5,162	536	3,326	.....	2,450	.....	.....	.....	18,732	.....	.....	.....	.....	.....	59
9,108	.....	4,061	7,762	.....	.....	.....	.....	.....	22	.....	.....	3,250	.....	.....	.....	.....	.....	60
7,144	.....	4,647	.....	.....	.....	.....	.....	1,771	.....	100	.....	5,716	.....	6,466	.....	.....	.....	61
7,245	.....	2,951	7,934	11,426	1,915	8,136	.....	1,211	.....	300	4,795	9,311	.....	14,992	.....	.....	940	62
6,728	.....	8,442	.....	3,852	.....	.....	.....	795	.....	.....	362	.....	.....	.....	.....	.....	.....	63
6,762	.....	4,550	4,135	.....	.....	.....	4,535	.....	862	.....	.....	.....	.....	.....	.....	.....	.....	64
12,590	.....	.....	8,329	.....	329	.....	.....	.....	.....	537	.....	20,645	.....	.....	.....	.....	.....	65
2,900	.....	3,590	7,423	2,898	.....	.....	.....	832	.....	.....	1,238	.....	.....	.....	.....	.....	.....	66

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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.									
		Elections.	General government buildings.		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.		
			Care and maintenance.	Rent of leased buildings.				General conduct of department.	Water.			Total.	Buildings.	Plumbing.
	Grand total	$8,475,655	$8,633,922	$892,770	$135,634,803	$116,599	$69,082,060	$52,262,004	$2,461,475	$1,087,154	$2,255,513	$5,416,342	$2,194,823	$643,581
	Group I	5,796,417	5,444,666	703,317	68,594,626	77,709	38,806,730	22,160,838	86,231	795,909	1,707,420	3,295,501	1,465,931	151,749
	Group II	1,187,346	1,341,018	87,175	20,165,145	823	9,468,111	8,662,285	294,358	168,174	456,136	661,745	250,201	145,006
	Group III	761,463	943,646	31,362	23,910,985	23,912	10,807,411	10,960,406	789,954	70,411	81,662	757,074	261,494	152,707
	Group IV	400,146	526,193	20,949	13,131,735	12,820	5,836,923	5,994,178	605,375	30,726	7,757	376,971	132,540	93,797
	Group V	330,283	378,399	49,967	9,832,312	1,335	4,162,885	4,484,297	685,557	21,934	2,538	325,051	84,657	100,322
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.													
1	New York, N. Y.	$1,542,790	$3,102,418	$582,071	$28,461,143	.....	$15,998,620	$9,139,591	$83,824	$641,800	$589,851	$1,549,317	$718,764	.....
2	Chicago, Ill.	1,840,738	586,841	8,758	12,272,144	.....	7,465,597	3,338,512	.....	.....	389,964	587,713	183,068	$55,620
3	Philadelphia, Pa.	933,242	477,980	24,726	6,832,688	.....	4,566,325	1,447,069	.....	48,500	281,825	242,728	85,536	.....
4	St. Louis, Mo.	338,009	129,241	3,445	3,774,813	$8,728	2,191,019	1,213,081	.....	28,362	73,808	163,648	86,298	17,946
5	Boston, Mass.	169,385	291,527	4,970	4,885,368	.....	2,618,333	1,900,685	.....	15,672	78,747	245,919	149,437	.....
6	Cleveland, Ohio	178,741	256,866	20,862	2,061,696	.....	1,068,146	858,088	.....	.....	38,742	78,905	23,972	11,986
7	Detroit, Mich.	187,762	131,246	.....	3,024,919	.....	1,589,622	1,206,457	.....	.....	91,959	110,481	42,488	19,407
8	Baltimore, Md.	138,588	127,743	.....	2,381,361	.....	1,307,311	956,286	.....	1,188	.....	96,275	59,174	25,054
9	Pittsburgh, Pa.	157,329	192,760	43,125	2,683,410	68,981	1,079,934	1,140,405	.....	59,349	86,019	111,272	62,534	21,736
10	Los Angeles, Cal.	309,833	148,044	15,360	2,217,084	.....	921,823	960,664	2,407	1,038	76,505	109,243	54,660	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.													
11	Buffalo, N. Y.	$113,153	$123,754	$6,373	$2,856,511	.....	$1,232,640	$1,280,028	$84,705	$89,906	$41,798	$81,642	$22,285	$23,894
12	San Francisco, Cal.	216,450	142,305	6,569	3,476,136	.....	1,556,772	1,544,627	135,624	.....	68,858	80,236	30,264	9,725
13	Milwaukee, Wis.	68,851	84,883	9,606	1,627,802	$823	694,648	765,601	5,842	2,700	29,738	63,818	24,360	18,426
14	Cincinnati, Ohio	191,399	120,416	22,887	1,892,001	.....	985,192	766,651	.....	11,894	32,620	61,492	26,787	8,400
15	Newark, N. J.	136,306	229,138	836	1,898,917	.....	1,069,546	694,994	.....	3,480	31,413	84,439	28,119	9,507
16	New Orleans, La.	18,247	70,453	.....	1,174,659	.....	472,468	585,330	.....	2,639	50,322	50,821	7,862	31,086
17	Washington, D. C.	.....	78,747	3,665	1,977,973	.....	1,029,610	671,646	.....	42,783	40,127	70,577	34,427	17,785
18	Minneapolis, Minn.	63,891	95,045	.....	1,129,572	.....	445,321	571,033	.....	9,672	41,171	53,730	38,330	1,423
19	Seattle, Wash.	113,025	160,464	31,239	1,443,502	.....	500,046	789,385	68,187	41	16,062	38,319	12,502	5,836
20	Jersey City, N. J.	136,662	100,955	.....	1,453,807	.....	847,791	508,288	.....	5,059	55,746	22,629	10,539	7,713
21	Kansas City, Mo.	129,362	134,858	6,000	1,234,265	.....	634,077	484,702	.....	.....	48,281	54,042	14,726	11,161
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.													
22	Portland, Oreg.	$472	$20,790	$198	$1,014,408	.....	$363,996	$582,991	.....	.....	.....	$36,545	$14,181	$7,734
23	Indianapolis, Ind.	.....	22,765	.....	1,177,361	$14,856	555,415	444,183	$118,551	.....	.....	19,017	8,646	2,700
24	Denver, Colo.	81,646	55,599	.....	739,862	4,146	292,784	302,807	74,580	.....	$27,376	34,188	6,883	4,576
25	Rochester, N. Y.	75,655	46,032	3,325	1,125,792	.....	525,790	542,157	.....	.....	.....	21,436	6,160	7,298
26	Providence, R. I.	17,138	78,116	.....	1,138,830	.....	574,566	487,200	20,000	.....	15,288	29,115	11,479	9,952
27	St. Paul, Minn.	56,375	25,688	.....	883,926	.....	362,345	425,486	50,722	$2,953	.....	18,531	6,714	2,160
28	Louisville, Ky.	2,737	32,713	.....	889,811	.....	474,890	385,603	.....	.....	.....	25,622	8,893	2,488
29	Columbus, Ohio	51,770	8,218	4,887	628,315	.....	259,221	337,833	.....	.....	.....	21,476	15,947	.....
30	Oakland, Cal.	52,059	52,462	.....	778,301	.....	322,501	361,082	45,009	.....	.....	30,434	11,865	6,155
31	Toledo, Ohio	50,767	4,757	18,124	562,672	.....	257,393	287,008	.....	.....	.....	16,948	8,986	.....
32	Atlanta, Ga.	2,568	10,650	.....	630,849	.....	322,394	275,473	.....	8,425	.....	19,093	8,201	5,280
33	Birmingham, Ala.	13,423	12,365	.....	359,208	.....	143,680	146,492	37,704	.....	.....	25,341	8,173	5,243
34	Omaha, Nebr.	5,299	31,608	.....	759,438	.....	237,181	330,943	143,245	.....	.....	38,014	13,528	6,185
35	Worcester, Mass.	18,162	31,939	.....	613,660	.....	308,570	283,672	.....	1,423	.....	19,260	3,300	3,297
36	Richmond, Va.	6,796	32,609	600	588,021	.....	260,168	263,916	.....	33,504	.....	20,605	11,100	2,750
37	Syracuse, N. Y.	25,395	34,103	.....	557,392	.....	253,208	282,878	.....	.....	.....	12,332	6,743	2,845
38	Spokane, Wash.	5,904	19,073	.....	349,075	.....	128,222	183,416	13,000	.....	.....	15,461	2,028	3,589
39	New Haven, Conn.	20,121	13,933	.....	548,497	.....	264,322	252,166	324	2,050	15,077	12,305	5,440	1,875
40	Memphis, Tenn.	.....	.....	.....	525,082	.....	260,496	227,499	.....	.....	.....	21,813	5,258	4,835
41	Scranton, Pa.	.....	11,040	.....	367,371	4,408	145,960	179,041	16,889	.....	.....	10,390	3,067	1,881
42	Paterson, N. J.	.....	13,128	.....	485,943	.....	210,896	219,104	45,108	.....	.....	6,541	2,358	3,000
43	Grand Rapids, Mich.	18,135	13,766	.....	429,935	.....	172,953	243,167	.....	9	.....	8,030	3,566	3,263
44	Fall River, Mass.	11,174	11,354	.....	391,675	.....	206,105	173,683	.....	219	.....	7,654	1,000	1,860
45	Dayton, Ohio	18,008	8,036	2,108	350,928	.....	164,526	167,368	.....	.....	.....	10,708	5,394	3,907
46	Dallas, Tex.	3,108	19,475	.....	464,625	.....	179,379	194,887	43,200	3,668	.....	17,881	6,053	5,013
47	San Antonio, Tex.	9,152	17,291	720	428,167	.....	185,208	174,119	34,655	1,320	.....	10,937	2,223	4,507
48	Bridgeport, Conn.	20,184	26,402	.....	553,957	.....	271,412	250,426	1,039	.....	14,032	12,304	9,477	.....
49	New Bedford, Mass.	12,666	22,192	.....	383,555	.....	206,763	155,067	.....	442	.....	19,965	5,009	3,086
50	Salt Lake City, Utah	6,006	12,799	.....	288,651	.....	155,837	113,460	.....	.....	.....	16,872	3,500	3,957
51	Nashville, Tenn.	.....	6,666	.....	350,256	.....	170,054	159,354	.....	.....	.....	12,431	3,775	3,873
52	Cambridge, Mass.	18,667	16,351	.....	425,280	502	206,812	174,610	.....	8,138	.....	14,770	2,634	2,400
53	Lowell, Mass.	18,376	22,909	.....	368,716	.....	162,902	190,519	.....	1,288	.....	13,342	3,599	1,252
54	Tacoma, Wash.	10,170	8,590	.....	299,709	.....	112,604	146,029	26,927	.....	.....	7,594	2,499	2,226
55	Houston, Tex.	1,330	18,817	.....	395,307	.....	178,046	178,154	.....	328	.....	11,685	1,800	3,600
56	Trenton, N. J.	1,650	20,674	.....	369,383	.....	189,389	171,166	.....	.....	.....	6,198	2,811	1,755
57	Hartford, Conn.	16,992	42,585	400	564,483	.....	281,492	259,216	.....	670	9,889	12,081	5,694	3,300
58	Reading, Pa.	.....	5,581	.....	179,571	.....	101,450	63,710	.....	.....	.....	13,471	2,114	2,675
59	Youngstown, Ohio	1,834	13,838	.....	277,271	.....	142,817	121,325	.....	.....	.....	9,751	2,294	3,860
60	Fort Worth, Tex.	525	9,725	.....	230,372	.....	109,509	107,918	.....	.....	.....	6,432	1,929	1,990
61	Camden, N. J.	1,927	14,467	.....	366,055	.....	198,131	145,957	.....	.....	.....	12,677	4,095	2,820
62	Albany, N. Y.	48,761	20,121	1,000	512,044	.....	243,275	248,912	.....	.....	.....	16,807	9,562	4,090
63	Springfield, Mass.	17,628	30,231	.....	627,435	.....	273,259	283,689	44,175	1,659	.....	24,628	9,137	4,667
64	Lynn, Mass.	18,494	10,937	.....	306,557	.....	137,928	143,403	.....	516	.....	22,355	3,000	1,577
65	Des Moines, Iowa	10,785	10,520	.....	350,826	.....	103,078	163,270	74,826	.....	.....	7,594	.....	1,786
66	Lawrence, Mass.	11,604	2,731	.....	272,413	.....	130,484	130,047	.....	3,799	.....	6,440	1,379	1,400

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.											III.—CONSERVATION OF HEALTH.						
Inspection service—Continued.				Other protection to person and property.										Prevention and treatment of communicable diseases.			
Weights and measures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Humane societies.	Pounds.	Examining plumbers and engineers.	Employment agencies.	All other.	Total.	Health department administration.	Vital statistics.	Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	City number.
$604,542	$683,196	$182,953	$1,107,247	$2,953,656	$990,413	$328,570	$258,188	$66,641	$99,650	$1,210,194	$15,945,361	$2,954,463	$357,597	$4,011,603	$3,239,514	$1,300,530	
259,916	332,414	137,282	948,209	1,664,288	552,497	179,593	66,129	34,224	35,183	796,662	8,396,763	1,604,805	190,150	1,988,372	1,783,922	581,915	
113,859	57,908	11,848	82,923	453,513	186,241	58,251	32,419	12,077	17,806	146,719	2,637,254	296,715	56,092	1,039,791	485,612	227,767	
109,110	155,780	25,528	52,455	420,155	108,173	58,588	77,836	7,953	35,642	131,963	2,557,010	444,538	62,383	598,901	572,391	174,031	
64,994	61,147	7,908	16,585	266,985	93,752	18,878	44,074	7,235	3,268	99,778	1,267,495	321,745	29,787	162,907	219,010	189,871	
56,663	75,947	387	7,075	148,715	49,750	13,260	37,730	5,152	7,751	35,072	1,080,839	286,660	19,185	221,632	178,579	126,946	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.																	
$58,530	.....	$30,250	$741,773	$458,140	.....	$147,186	.....	$5,954	.....	$305,000	$3,458,896	$1,028,665	$62,411	$311,434	$829,767	$313,262	1
39,396	$177,389	43,935	88,305	490,358	$132,774	672	$26,547	23,951	.....	306,414	1,487,874	216,964	33,088	668,246	197,784	.....	2
78,060	.....	21,661	57,471	246,241	207,599	9,765	3,500	565	.....	24,812	689,569	66,588	12,750	.....	389,306	6,773	3
11,875	18,996	28,533	.....	96,167	83,838	30	.....	.....	$6,948	5,351	257,400	26,318	4,000	120,383	2,104	43,551	4
25,833	70,649	.....	.....	26,012	.....	.....	3,617	2,819	.....	19,576	562,184	97,657	41,171	273,606	11,013	10,327	5
2,379	22,128	.....	18,440	17,815	.....	6,875	.....	.....	6,177	4,763	525,323	5,622	2,208	317,858	30,608	9,380	6
5,391	28,075	6,902	8,218	26,400	.....	.....	6,836	935	.....	18,579	614,898	51,782	16,859	181,831	231,865	23,799	7
11,947	.....	.....	100	20,301	.....	11,000	.....	.....	.....	9,301	253,082	45,258	5,580	27,946	30,938	96,946	8
19,670	.....	6,001	1,331	137,450	88,988	2,000	9,888	.....	1,117	35,457	404,160	40,211	8,746	70,524	57,078	57,409	9
6,835	15,177	.....	32,571	145,404	39,298	2,065	15,691	.....	20,941	67,409	143,377	25,740	3,337	16,544	3,459	20,468	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.																	
$16,303	.....	$3,310	$15,850	$45,792	.....	$11,797	$2,170	$5,626	.....	$26,199	$558,146	$51,546	$2,538	$189,365	$212,369	$24,385	11
14,869	$13,792	.....	11,586	90,019	$71,677	10,000	.....	.....	.....	8,342	221,384	64,376	4,200	29,406	60,484	3,110	12
10,392	5,840	.....	4,800	64,632	54,243	.....	.....	4,089	$3,720	2,580	326,672	20,218	12,203	176,610	33,548	11,535	13
7,604	1,400	.....	17,301	34,152	.....	15,035	1,860	1,000	1,200	15,057	231,508	18,515	2,988	132,092	34,950	.....	14
22,844	7,133	.....	16,836	15,045	.....	.....	4,000	.....	5,751	5,294	335,819	18,887	5,202	124,330	51,481	71,732	15
2,546	7,560	.....	1,767	13,079	.....	5,894	202	.....	612	6,371	137,187	7,035	18,880	2,000	10,990	59,814	16
16,811	.....	.....	1,554	123,230	60,321	.....	9,840	1,263	.....	51,806	190,534	29,406	.....	61,295	49,731	5,611	17
800	5,181	.....	7,996	8,645	.....	4,500	.....	99	.....	4,046	161,684	16,929	4,817	85,268	13,419	1,219	18
9,127	6,400	4,404	.....	31,462	.....	4,519	6,502	.....	6,080	14,361	180,619	25,259	1,542	105,239	.....	16,260	19
4,377	.....	.....	.....	14,294	.....	6,506	.....	.....	188	7,600	179,765	34,900	3,722	69,537	18,640	18,610	20
8,186	10,602	4,134	5,233	13,163	.....	.....	7,845	.....	255	5,063	113,936	9,644	.....	64,649	.....	15,491	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.																	
$3,299	$10,152	.....	$1,179	$30,876	.....	$11,017	$2,236	.....	$8,761	$8,862	$43,051	$15,985	$900	$960	$1,939	$4,127	22
6,469	.....	.....	1,202	25,339	.....	2,642	2,371	.....	.....	20,326	60,370	23,486	.....	1,208	.....	8,499	23
1,300	6,206	$5,391	9,832	3,981	.....	.....	2,370	$441	.....	1,170	88,871	7,638	1,243	18,670	22,623	14,920	24
6,658	.....	.....	1,320	36,409	$18,842	9,366	.....	1,701	.....	6,500	81,713	22,765	3,922	8,959	20,154	3,564	25
4,380	.....	1,200	2,104	12,661	.....	500	7,194	.....	.....	4,967	167,603	13,724	10,889	33,422	67,211	10,079	26
.....	7,317	.....	2,340	23,889	21,604	1,200	1,085	.....	.....	.....	61,010	10,899	1,440	17,843	8,353	3,200	27
2,602	2,768	.....	8,871	3,696	.....	6	3,673	14	.....	3	139,873	8,929	900	.....	110,838	.....	28
3,143	.....	.....	2,386	9,785	.....	.....	2,525	334	.....	6,926	45,727	9,790	.....	6,375	.....	3,198	29
.....	12,414	.....	.....	19,275	13,275	.....	6,000	.....	.....	.....	61,616	14,754	1,800	.....	.....	810	30
2,103	5,859	.....	.....	1,323	.....	.....	.....	.....	1,323	.....	55,005	11,920	.....	.....	14,611	7,407	31
1,958	3,654	.....	.....	5,464	.....	.....	.....	.....	.....	5,464	111,923	12,845	.....	64,546	10,433	5,922	32
1,055	4,738	.....	6,132	5,991	.....	15	5,976	.....	.....	.....	15,478	7,541	.....	.....	1,433	.....	33
6,199	7,444	4,658	.....	10,055	.....	.....	3,581	.....	4,928	1,546	61,174	13,692	.....	.....	23,104	9,461	34
6,408	5,055	.....	1,200	735	.....	.....	735	.....	.....	.....	99,995	9,939	2,210	41,350	32,938	3,213	35
830	5,925	.....	.....	9,828	.....	500	2,748	117	4,113	2,350	64,179	10,933	1,350	23,494	1,455	5,444	36
2,444	.....	300	.....	8,974	.....	5,688	.....	3,211	175	.....	80,831	13,899	3,000	4,716	12,912	24,812	37
2,758	5,182	1,904	.....	8,976	.....	3,396	.....	.....	5,480	100	32,776	8,851	1,200	.....	9,795	2,613	38
1,959	1,617	114	1,300	2,253	.....	.....	1,484	344	.....	425	49,262	9,955	7,333	11,037	4,877	16	39
3,149	4,603	1,923	2,045	15,274	.....	.....	2,157	140	.....	12,977	47,663	7,484	.....	10,226	.....	7,858	40
1,878	.....	2,614	950	10,683	5,381	.....	1,816	41	.....	3,445	22,762	4,119	.....	.....	6,563	164	41
1,183	.....	.....	.....	4,294	.....	290	2,325	.....	.....	1,679	48,456	5,647	512	23,000	11,000	2,000	42
1,201	.....	.....	.....	5,776	.....	.....	2,948	404	.....	2,424	65,199	6,838	884	22,130	21,318	3,076	43
1,832	2,962	.....	.....	4,014	.....	.....	267	.....	.....	3,747	79,948	8,634	1,595	54,324	4,349	5,205	44
1,407	.....	.....	.....	8,326	2,654	1,200	807	.....	967	2,698	26,616	8,745	600	.....	4,970	.....	45
1,831	.....	4,984	.....	25,610	8,837	.....	1,470	.....	1,562	13,741	42,084	12,847	1,380	10,268	6,559	6,109	46
1,207	3,000	.....	.....	21,928	.....	4,470	7,133	.....	.....	10,325	28,695	7,862	1,065	.....	.....	2,939	47
2,827	.....	.....	.....	4,744	.....	.....	2,500	.....	.....	2,244	93,734	10,767	1,600	10,279	7,583	1,116	48
2,810	9,060	.....	.....	1,318	.....	.....	.....	.....	.....	1,318	80,044	9,900	2,650	43,464	7,815	3,856	49
1,532	4,005	.....	3,878	2,482	.....	1,269	1,213	.....	.....	.....	38,677	15,305	.....	.....	.....	9,345	50
1,678	1,500	815	790	8,417	.....	7,167	1,250	.....	.....	.....	33,000	10,900	.....	3,375	.....	3,583	51
5,098	3,438	.....	1,200	20,448	16,010	.....	.....	.....	976	3,462	82,564	10,765	942	36,134	19,981	.....	52
3,601	2,680	.....	2,210	665	.....	.....	5	.....	.....	660	30,059	7,532	977	10,999	5,200	154	53
1,244	.....	1,625	.....	6,555	.....	3,240	.....	.....	1,837	1,478	17,038	2,962	905	.....	4,607	2,234	54
2,118	3,072	.....	1,095	27,094	16,372	432	1,819	.....	3,350	5,121	22,012	5,871	500	.....	1,372	3,812	55
1,632	.....	.....	.....	2,630	.....	.....	2,495	.....	.....	135	61,124	5,852	1,320	26,424	10,741	2,223	56
3,087	.....	.....	.....	1,135	.....	.....	971	.....	.....	164	81,025	10,263	1,636	10,340	46,463	1,119	57
1,736	6,946	.....	.....	940	.....	.....	940	.....	.....	.....	16,338	5,660	750	.....	759	540	58
720	2,877	.....	.....	3,378	.....	2,793	.....	.....	585	.....	9,579	2,628	.....	.....	.....	458	59
413	2,100	.....	.....	6,513	.....	.....	2,551	.....	1,585	2,377	13,667	5,849	.....	1,779	578	.....	60
1,745	4,017	.....	.....	9,290	5,198	1,000	988	.....	.....	2,104	45,593	7,543	.....	.....	28,179	2,931	61
3,155	.....	.....	.....	3,050	.....	2,497	.....	553	.....	.....	58,602	14,112	4,033	22,271	4,206	4,433	62
2,557	6,967	.....	1,300	25	.....	.....	.....	.....	.....	25	56,169	4,701	1,626	21,754	11,138	2,543	63
3,364	14,414	.....	.....	2,355	.....	.....	1,105	.....	.....	1,250	58,088	7,955	857	25,633	17,623	.....	64
.....	5,808	.....	.....	2,058	.....	.....	.....	653	.....	1,405	18,499	7,747	.....	.....	1,456	1,048	65
2,540	.....	.....	1,121	1,643	.....	.....	1,098	.....	.....	545	59,318	8,506	2,364	33,921	7,255	.....	66

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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—con.				IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.		
		Conservation of child life.		Food regulation and inspection.		Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of of roadways.
		Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.									
	Grand total	$1,345,544	$1,176,458	$849,567	$710,085	$48,506,528	$7,323,404	$35,899,638	$2,813,342	$249,803	$2,220,341	$66,812,268	$1,010,715	$23,710,267
	Group I	531,352	992,130	501,055	223,062	25,211,026	3,280,089	19,274,759	1,556,873	69,602	1,029,703	30,353,100	695,952	11,064,096
	Group II	248,119	54,280	78,160	150,718	6,373,252	1,101,246	4,470,805	362,532	32,456	406,213	10,522,616	261,333	3,868,831
	Group III	291,026	74,212	148,281	191,247	8,473,468	1,268,687	6,300,637	401,298	88,455	414,391	13,017,321	220,566	4,458,832
	Group IV	157,947	40,964	63,889	81,375	4,974,429	893,600	3,486,995	329,169	39,652	225,013	6,813,542	173,144	2,222,684
	Group V	117,100	14,872	58,182	63,683	3,474,353	779,782	2,366,442	163,470	19,638	145,021	6,105,689	159,720	2,095,824
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.													
1	New York, N.Y.	$3,500	$667,099	$212,377	$30,381	$9,702,533	$1,002,182	$8,471,942	.....	.....	$228,409	$11,353,972	$243,193	$4,064,403
2	Chicago, Ill.	108,272	111,678	82,392	68,950	4,913,491	959,502	2,763,644	$937,054	$2,182	251,109	3,743,794	69,831	1,072,632
3	Philadelphia, Pa.	81,139	105,600	27,413	.....	2,460,808	153,718	2,215,558	.....	.....	91,532	3,739,332	115,101	1,513,465
4	St. Louis, Mo.	36,649	.....	19,605	4,800	1,037,300	217,732	687,861	46,024	6,876	78,807	1,770,606	43,683	623,726
5	Boston, Mass.	61,037	19,934	29,416	18,023	1,928,370	394,673	1,297,778	147,166	20,930	67,823	2,316,707	80,054	520,522
6	Cleveland, Ohio	45,745	47,319	21,269	45,314	994,649	50,457	520,475	329,837	.....	93,880	1,264,820	.....	349,542
7	Detroit, Mich.	67,563	7,500	33,690	.....	1,499,634	121,487	1,314,261	.....	.....	63,886	1,172,648	4,306	632,917
8	Baltimore, Md.	8,685	.....	22,330	15,399	1,100,947	257,868	681,468	96,292	15,916	49,403	1,488,172	24,329	329,463
9	Pittsburgh, Pa.	78,692	33,000	35,332	23,168	970,576	69,251	810,128	500	14,757	75,940	1,626,178	50,846	809,845
10	Los Angeles, Cal.	40,070	.....	16,732	17,027	602,718	53,219	511,644	.....	8,941	28,914	1,876,871	44,609	1,147,581
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.													
11	Buffalo, N.Y.	$50,886	$635	$14,468	$11,954	$727,683	$49,124	$560,847	$78,454	.....	$39,258	$1,583,390	$28,075	$358,838
12	San Francisco, Cal.	23,158	.....	6,390	30,260	546,709	157,221	359,814	.....	$4,291	25,383	1,109,057	5,582	515,193
13	Milwaukee, Wis.	27,268	18,482	7,680	19,128	855,921	121,360	573,917	72,139	459	88,046	943,819	25,540	184,570
14	Cincinnati, Ohio	17,336	5,087	6,684	13,856	474,440	55,942	371,089	.....	7,500	39,909	1,363,285	.....	439,053
15	Newark, N.J.	35,556	14,540	3,710	10,381	746,266	96,890	413,489	159,574	3,501	72,812	753,930	2,376	289,704
16	New Orleans, La.	6,297	3,000	.....	29,171	751,990	274,443	455,423	.....	.....	22,124	578,411	.....	170,532
17	Washington, D. C.	11,939	.....	15,800	16,752	722,145	185,661	512,897	.....	10,706	12,881	1,041,893	76,511	453,265
18	Minneapolis, Minn.	30,676	.....	2,720	6,636	388,435	46,612	277,363	33,049	.....	31,411	954,454	37,162	198,345
19	Seattle, Wash.	17,711	2,748	6,763	5,097	501,131	51,144	398,055	19,316	4,994	27,622	776,046	78,642	371,185
20	Jersey City, N.J.	22,727	9,788	1,841	.....	327,741	30,203	269,615	.....	.....	27,923	579,217	.....	349,186
21	Kansas City, Mo.	4,565	.....	12,104	7,483	330,791	32,646	278,296	.....	1,005	18,844	839,114	7,445	538,960
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.													
22	Portland, Oreg.	$3,600	.....	$12,120	$3,420	$287,406	$29,079	$231,789	$22,366	.....	$4,172	$557,485	.....	$108,521
23	Indianapolis, Ind.	12,457	$5,000	2,700	7,020	313,039	31,216	260,933	.....	$3,374	17,516	504,271	$6,016	144,850
24	Denver, Colo.	3,697	.....	7,579	12,501	156,501	24,266	115,419	5,309	2,756	8,751	611,400	4,380	293,671
25	Rochester, N.Y.	10,038	7,605	1,200	3,506	564,296	6,614	523,465	21,786	3,452	8,979	736,722	18,106	153,144
26	Providence, R.I.	12,400	4,081	14,397	1,400	319,060	142,316	148,732	1,165	10,195	16,652	692,018	1,147	279,949
27	St. Paul, Minn.	9,958	.....	5,807	3,510	267,747	76,450	151,032	3,799	1,872	34,594	647,887	7,677	205,772
28	Louisville, Ky.	3,240	1,500	4,400	10,066	294,968	26,565	252,149	.....	.....	16,254	382,212	6,300	129,594
29	Columbus, Ohio	5,347	.....	.....	21,017	365,697	51,269	244,353	52,085	2,835	15,155	208,767	.....	39,305
30	Oakland, Cal.	13,661	.....	9,518	21,073	196,291	32,285	127,536	8,970	.....	27,500	457,190	30,349	139,977
31	Toledo, Ohio	9,709	.....	4,595	6,763	173,401	10,985	148,217	5,875	4,146	4,178	364,718	.....	192,712
32	Atlanta, Ga.	8,550	.....	4,827	4,800	328,310	34,667	252,260	33,131	.....	8,252	288,581	9,930	143,108
33	Birmingham, Ala.	.....	.....	.....	6,504	105,463	5,470	84,364	3,047	.....	12,582	181,891	4,867	56,914
34	Omaha, Nebr.	5,573	.....	3,800	5,544	151,543	27,109	105,658	6,579	540	11,657	315,149	.....	102,287
35	Worcester, Mass.	4,593	825	2,627	2,300	219,394	105,160	112,036	1,265	.....	933	518,107	13,965	182,784
36	Richmond, Va.	10,999	3,277	5,027	2,200	239,167	15,367	185,036	21,240	.....	17,524	157,168	.....	81,519
37	Syracuse, N.Y.	14,192	.....	4,000	3,300	315,273	25,380	280,335	.....	2,667	6,891	287,021	.....	68,444
38	Spokane, Wash.	5,817	.....	2,340	2,160	132,646	18,549	95,914	13,410	1,042	3,731	215,461	.....	46,272
39	New Haven, Conn.	10,814	.....	1,880	3,350	120,368	17,044	90,856	1,470	.....	10,998	327,829	4,400	144,593
40	Memphis, Tenn.	8,505	.....	12,018	1,572	157,699	38,496	85,983	13,560	.....	19,660	391,505	.....	143,394
41	Scranton, Pa.	7,507	.....	1,409	3,000	144,562	22,227	108,528	9,072	3,835	900	170,885	.....	92,253
42	Paterson, N.J.	2,538	1,871	.....	1,888	144,686	26,605	94,988	15,117	716	7,260	159,430	.....	50,044
43	Grand Rapids, Mich.	5,910	1,594	3,449	.....	121,367	16,849	100,307	3,056	.....	1,155	106,921	.....	28,401
44	Fall River, Mass.	2,186	.....	1,608	2,047	110,792	11,322	95,048	.....	2,368	2,054	232,262	16,589	52,318
45	Dayton, Ohio	3,453	.....	1,800	7,048	147,466	19,551	86,261	34,852	.....	6,802	218,970	3,670	49,407
46	Dallas, Tex.	.....	1,200	.....	3,721	255,547	12,470	222,340	7,488	2,323	10,926	325,898	4,207	202,181
47	San Antonio, Tex.	2,149	.....	5,083	9,597	185,095	20,917	146,697	484	961	16,036	178,851	2,725	97,868
48	Bridgeport, Conn.	26,897	33,413	.....	2,079	207,015	15,559	130,094	56,101	.....	5,261	263,059	.....	93,613
49	New Bedford, Mass.	7,334	2,851	1,087	1,087	132,291	40,439	88,484	.....	.....	3,368	309,812	14,631	125,951
50	Salt Lake City, Utah	685	744	3,589	9,009	181,762	34,874	123,945	5,569	3,361	14,013	196,642	12,286	56,406
51	Nashville, Tenn.	4,687	5,705	.....	4,750	95,941	3,178	81,494	1,529	.....	9,740	172,363	3,585	66,363
52	Cambridge, Mass.	8,470	1,469	2,448	2,355	231,923	48,776	179,409	36	.....	3,702	246,327	6,853	78,496
53	Lowell, Mass.	800	.....	3,022	1,375	136,302	14,952	112,906	.....	5,648	2,796	248,144	5,318	59,662
54	Tacoma, Wash.	3,497	.....	1,914	919	57,682	19,735	35,375	.....	1,527	1,045	154,608	2,548	69,745
55	Houston, Tex.	3,600	3,077	1,980	1,800	141,212	19,504	110,206	4,533	.....	6,969	171,790	7,412	55,816
56	Trenton, N.J.	9,428	.....	3,580	1,556	123,759	13,619	105,380	.....	.....	4,760	134,028	2,429	42,646
57	Hartford, Conn.	5,670	.....	3,200	2,334	213,853	19,834	171,782	.....	17,749	4,488	243,197	.....	58,373
58	Reading, Pa.	4,401	.....	.....	4,228	107,847	40,636	46,557	17,608	.....	3,046	163,918	.....	65,149
59	Youngstown, Ohio	4,087	.....	.....	2,406	86,281	12,945	58,088	6,656	.....	8,592	121,978	.....	33,255
60	Fort Worth, Tex.	.....	.....	4,353	1,109	50,610	12,437	33,794	.....	4,379	.....	76,784	3,900	21,558
61	Camden, N.J.	5,440	.....	1,500	.....	77,280	9,111	66,809	.....	.....	1,360	137,456	14,408	13,599
62	Albany, N.Y.	6,424	.....	2,025	1,098	172,860	29,460	91,991	19,957	.....	31,452	153,707	.....	35,378
63	Springfield, Mass.	9,634	.....	3,273	1,500	272,990	35,228	222,764	1,420	5,391	8,187	390,750	.....	149,369
64	Lynn, Mass.	2,666	.....	2,342	1,012	136,915	17,781	111,501	.....	.....	7,633	211,555	4,912	71,836
65	Des Moines, Iowa	5,371	.....	687	2,190	84,755	26,648	47,957	2,763	1,720	5,667	199,369	5,336	61,291
66	Lawrence, Mass.	5,042	.....	1,097	1,133	144,406	5,743	131,865	.....	5,598	1,200	183,235	2,620	71,044

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

V.—HIGHWAYS—continued.						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.								
								Charities.				Hospitals.		
Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	City number.
$5,707,062	$3,134,008	$4,240,342	$24,926,906	$661,343	$2,921,625	$45,341,759	$879,850	$3,949,018	$5,868,930	$6,443,494	$2,810,670	$13,561,333	$2,897,325	
2,594,915	525,932	3,135,506	10,667,828	349,658	1,319,213	28,358,278	565,782	1,555,419	3,071,496	5,076,243	2,600,184	7,931,162	1,568,948	
1,173,410	632,659	335,670	3,484,852	39,142	726,719	8,273,219	71,455	447,887	1,254,678	844,864	93,524	2,394,881	1,157,187	
1,168,485	1,073,659	398,774	5,037,497	260,317	399,191	4,826,559	129,257	937,956	967,923	240,702	65,743	1,775,906	118,110	
401,497	337,963	165,255	3,182,522	7,432	323,045	2,123,309	63,917	476,161	335,672	199,661	23,358	813,706	24,412	
368,755	563,795	205,137	2,554,267	4,794	153,457	1,760,394	49,439	531,595	239,161	82,024	27,861	645,678	28,668	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.														
$697,492	.....	$2,625,342	$3,723,542	.....	.....	$13,733,077	$292,929	$356,376	$745,621	$3,777,698	$2,440,329	$4,394,183	.....	1
623,037	.....	135,545	1,534,569	$47,650	$240,530	3,202,320	.....	389,626	504,583	98,528	18,831	943,913	$36,089	2
62,315	$66,899	50,000	1,710,827	178,018	42,707	3,737,554	43,537	56,727	464,608	834,103	30,645	483,721	809,452	3
65,429	260,020	14,450	692,967	.....	70,331	1,111,733	.....	67,984	123,350	45,017	14,522	320,341	274,882	4
523,518	121,451	298,517	772,410	.....	235	2,086,703	81,533	310,256	223,916	122,744	16,589	884,360	.....	5
214,442	.....	.....	383,997	47,001	269,833	832,678	1,662	52,752	120,950	16,354	50,675	289,458	66,010	6
143,065	.....	11,652	267,120	.....	113,588	993,525	104,988	175,038	104,174	2,020	7,588	197,824	34,165	7
36,431	11,001	.....	581,110	76,989	428,849	812,128	12,669	17,161	245,779	25,423	4,811	87,709	199,028	8
186,259	.....	.....	516,718	.....	62,510	1,071,735	21,498	20,493	422,186	105,407	.....	100	141,939	9
42,927	66,561	.....	484,568	.....	90,625	776,825	6,966	108,996	116,329	48,949	16,194	329,553	7,383	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.														
$254,255	$11,421	$163,260	$518,545	$5,833	$243,163	$936,612	$35,340	$82,624	$352,821	$184,080	$31,288	$27,403	.....	11
15,069	.....	.....	462,389	.....	110,824	1,123,560	.....	20,944	236,837	202,486	.....	438,551	$2,873	12
199,070	216,495	38,375	243,912	29,941	5,916	743,582	.....	58,216	113,356	80,717	.....	126,067	201,589	13
330,190	45,167	12,433	401,464	.....	134,978	775,975	6,176	90,300	122,200	11,051	5,564	375,785	30,837	14
107,050	20,629	36,594	271,493	.....	26,084	1,076,838	.....	73,418	83,419	14,495	9,890	294,344	373,847	15
56,274	62,163	.....	274,407	.....	15,035	251,931	1,307	10,218	61,951	48,551	.....	13,000	16,358	16
62,023	10,922	6,692	362,182	.....	70,298	1,534,893	21,323	20,675	54,678	226,077	13,743	286,459	421,028	17
62,374	249,313	68,316	324,056	904	13,984	453,711	7,309	6,745	20,699	36,444	15,674	272,558	4,633	18
39,601	823	10,000	237,600	.....	38,195	310,066	.....	53,656	51,357	2,712	6,339	82,621	.....	19
46,577	.....	.....	176,691	2,464	4,299	445,128	.....	16,857	79,317	38,251	3,995	140,274	106,022	20
927	15,726	.....	212,113	.....	63,943	620,923	.....	14,234	78,043	.....	7,031	337,819	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.														
$28,996	.....	.....	$184,402	$232,330	$3,236	$49,098	.....	$19,487	.....	$4,920	$3,604	$5,431	.....	22
120,170	$50,499	.....	131,912	.....	50,824	187,440	.....	10,980	.....	.....	.....	176,460	.....	23
20,874	87,855	$4,702	191,248	.....	8,670	268,373	$2,333	30,051	$30,323	157	11,150	112,425	$27,205	24
44,390	44,981	86,064	390,037	.....	.....	282,013	20,425	75,315	52,006	53,956	.....	62,757	.....	25
49,850	48,929	27,838	256,156	8,476	19,673	179,479	9,685	15,925	73,259	2,000	.....	78,500	.....	26
29,166	112,310	34,901	239,964	.....	18,097	124,450	5,167	16,477	10,212	.....	.....	64,105	.....	27
9,315	30,602	.....	205,749	.....	652	326,953	.....	9,905	31,956	18,884	776	153,117	.....	28
75,220	.....	.....	59,843	.....	34,399	54,364	.....	17,883	.....	4,114	.....	.....	.....	29
100,250	26,740	.....	147,427	.....	12,447	45,036	.....	10,948	.....	.....	6,953	400	.....	30
44,764	305	10,459	103,174	.....	13,804	59,490	.....	19,201	.....	284	1,436	8,938	.....	31
17,324	.....	.....	110,847	.....	7,372	253,076	3,676	31,524	7,700	5,100	1,400	169,354	.....	32
65,463	3,674	.....	45,656	.....	5,317	24,684	.....	660	907	.....	.....	.....	.....	33
27,354	.....	.....	167,270	.....	18,238	14,399	.....	.....	.....	.....	.....	.....	.....	34
14,697	88,132	42,212	176,313	.....	4	326,321	.....	42,660	53,700	.....	.....	227,339	.....	35
6,341	.....	.....	55,180	14,128	.....	162,267	.....	24,581	57,441	2,850	800	64,158	1,765	36
36,158	33,780	.....	148,639	.....	.....	235,279	16,885	37,560	65,494	34,728	.....	73,806	4,876	37
33,774	16,755	.....	75,413	.....	43,247	36,268	.....	1,252	.....	4,120	1,795	5,381	.....	38
30,660	34,600	14,024	96,771	.....	2,781	126,234	4,927	11,239	57,382	6,241	5,386	6,619	30,940	39
31,720	25,596	.....	174,517	.....	16,278	144,003	.....	16,903	.....	.....	.....	104,736	.....	40
4,261	.....	.....	64,285	.....	10,086	.....	.....	.....	.....	.....	.....	.....	.....	41
5,144	14,040	970	83,094	.....	6,138	69,944	.....	11,921	26,245	.....	.....	31,778	.....	42
4,533	14,171	.....	53,162	.....	6,654	42,778	.....	38,282	.....	.....	.....	.....	.....	43
3,978	40,964	10,373	104,435	.....	3,605	176,618	7,307	63,563	47,860	.....	.....	57,418	.....	44
3,920	29,721	.....	108,530	.....	23,722	84,446	.....	13,150	.....	.....	2,000	54,000	.....	45
375	16,005	.....	90,023	.....	13,107	65,532	.....	12,756	.....	.....	720	45,299	.....	46
10,368	15,153	.....	49,540	.....	3,197	39,332	.....	2,431	.....	.....	.....	24,079	.....	47
55,278	29,067	2,050	82,869	.....	182	173,318	5,796	41,964	47,669	10,485	4,689	34,427	26,448	48
22,825	27,296	1,103	110,930	.....	7,076	129,371	10,556	64,919	41,887	.....	.....	11,556	.....	49
10,529	34,578	10,830	69,634	.....	2,379	26,035	.....	.....	.....	.....	.....	4,900	.....	50
914	36,247	.....	56,967	.....	8,287	74,845	.....	7,489	.....	.....	.....	51,050	.....	51
44,431	30,020	12,020	74,507	.....	.....	149,109	8,755	67,847	42,301	6,535	.....	23,582	.....	52
4,797	25,889	29,364	120,603	.....	2,511	107,168	6,177	23,667	74,993	.....	.....	.....	.....	53
30,138	1,218	2,410	47,993	.....	556	19,004	.....	956	.....	.....	613	.....	.....	54
24,601	11,118	.....	67,960	4,883	.....	56,965	.....	17,407	.....	8,250	.....	13,502	.....	55
2,014	4,472	1,453	79,258	.....	1,756	36,955	.....	17,997	17,561	1,397	.....	.....	.....	56
26,012	50,535	20,133	85,799	.....	2,345	137,064	6,048	10,312	83,648	1,216	3,273	1,831	25,538	57
.....	9,790	.....	85,617	.....	3,362	.....	.....	.....	.....	.....	.....	.....	.....	58
16,126	.....	.....	68,490	.....	4,107	61,243	.....	7,418	.....	.....	.....	53,825	.....	59
14,388	.....	.....	36,148	.....	790	13,595	.....	2,480	.....	.....	.....	6,043	.....	60
8,353	.....	.....	90,094	500	10,502	23,384	100	10,724	.....	1,100	2,337	6,500	.....	61
7,917	.....	7,579	101,014	.....	1,819	171,564	5,437	15,101	30,756	69,574	13,994	33,579	1,338	62
14,547	37,572	39,131	132,645	.....	17,486	73,599	6,616	20,771	36,448	925	3,717	4,577	.....	63
25,324	19,332	26,963	62,570	.....	618	102,599	4,924	65,239	22,515	3,866	.....	3,693	.....	64
27,263	2,017	386	89,543	.....	13,533	2,627	.....	786	.....	.....	1,100	741	.....	65
13,963	19,696	13,809	61,269	.....	834	90,237	4,443	28,225	55,660	.....	.....	.....	.....	66

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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—continued.			VII.—EDUCATION.			VIII.—RECREATION.				
		Corrections.										
		Institutions for adults.	Institutions for minors.	Probation boards and officers.	Total.	Schools.	Libraries.	Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.
	Grand total	$6,186,808	$1,939,975	$804,356	$204,591,462	$196,416,460	$8,175,002	$22,206,739	$2,559,733	$4,506,815	$14,593,713	$546,478
	Group I	4,078,100	1,320,619	590,325	95,050,874	91,038,779	4,012,095	11,707,663	1,808,329	2,413,413	7,199,684	286,237
	Group II	1,404,385	440,742	163,616	27,757,509	26,574,483	1,183,026	3,266,935	426,068	600,652	2,101,946	138,269
	Group III	402,122	157,708	31,132	39,204,567	37,723,390	1,481,177	3,984,723	264,341	829,497	2,783,893	106,992
	Group IV	167,493	8,384	10,545	22,944,092	22,191,754	752,338	1,750,384	28,857	359,180	1,359,686	2,661
	Group V	134,708	12,522	8,738	19,634,420	18,888,054	746,366	1,497,034	32,138	304,073	1,148,504	12,319
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.											
1	New York, N. Y	$1,725,941	.....	.....	$41,592,408	$40,174,982	$1,417,426	$3,332,634	$963,094	$305,863	$2,063,677	.....
2	Chicago, Ill	643,574	$332,093	$185,063	15,229,559	14,790,830	438,729	2,584,692	245,760	715,780	1,560,679	$62,473
3	Philadelphia, Pa	492,954	357,348	134,459	8,461,718	8,190,332	271,386	1,451,500	255,220	314,838	881,442	.....
4	St. Louis, Mo	126,487	101,842	37,308	4,370,919	4,167,366	203,553	712,784	80,035	128,766	501,019	2,964
5	Boston, Mass	274,553	54,832	117,910	6,289,228	5,857,863	431,365	1,279,551	75,918	356,202	847,431	.....
6	Cleveland, Ohio	153,192	60,900	20,725	4,477,919	4,111,545	366,374	331,938	21,584	47,459	195,483	67,382
7	Detroit, Mich	305,667	53,197	8,864	2,156,131	1,919,719	236,412	741,206	48,917	172,463	366,408	153,418
8	Baltimore, Md	78,177	134,026	7,345	2,400,103	2,298,103	102,000	520,106	8,002	108,382	403,722	.....
9	Pittsburgh, Pa	228,567	100,645	30,900	4,377,698	4,044,896	332,802	476,013	76,013	167,062	232,938	.....
10	Los Angeles, Cal	48,988	45,736	47,731	5,695,191	5,483,143	212,048	277,269	33,786	96,598	146,885	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.											
11	Buffalo, N. Y	$188,646	$21,165	$33,245	$3,095,399	$2,968,890	$126,509	$541,868	$91,957	$53,056	$396,855	.....
12	San Francisco, Cal	147,559	36,631	37,679	2,447,164	2,361,682	85,482	440,957	36,325	105,821	256,520	$42,291
13	Milwaukee, Wis	124,885	16,609	22,143	2,768,479	2,658,778	109,701	308,292	88,113	43,463	174,476	2,240
14	Cincinnati, Ohio	57,974	57,109	18,979	2,960,521	2,830,427	130,094	125,185	8,670	35,352	81,163	.....
15	Newark, N. J	126,517	87,470	13,438	3,277,797	3,128,637	149,160	401,385	15,060	139,950	246,435	.....
16	New Orleans, La	86,546	14,000	.....	1,393,816	1,351,540	42,276	132,247	26,212	14,134	91,497	404
17	Washington, D. C	403,520	80,663	6,727	2,897,618	2,820,955	76,663	443,587	103,240	47,313	293,034	.....
18	Minneapolis, Minn	58,730	16,729	14,190	2,948,255	2,768,049	180,206	373,143	24,391	72,071	198,574	78,107
19	Seattle, Wash	69,525	43,856	.....	2,193,642	2,048,236	145,406	152,946	14,127	41,138	83,714	13,967
20	Jersey City, N. J	49,731	2,807	7,874	1,777,038	1,719,688	57,350	131,494	.....	16,308	115,186	.....
21	Kansas City, Mo	110,752	63,703	9,341	1,997,780	1,917,601	80,179	215,831	18,033	32,046	164,492	1,260
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.											
22	Portland, Oreg	$14,791	$865	.....	$1,714,337	$1,714,337	.....	$153,184	$6,888	$18,075	$133,221	.....
23	Indianapolis, Ind	.....	.....	.....	1,484,483	1,424,364	$60,119	183,458	9,011	49,646	124,801	.....
24	Denver, Colo	40,309	8,682	$5,738	1,615,778	1,554,171	61,607	314,810	40,105	56,677	217,025	$1,003
25	Rochester, N. Y	15,814	.....	1,740	1,612,144	1,569,873	42,271	255,606	17,787	86,826	150,993	.....
26	Providence, R. I	110	.....	.....	1,318,227	1,282,727	35,500	138,016	10,173	27,818	90,613	9,412
27	St. Paul, Minn	28,489	.....	.....	1,233,584	1,168,448	65,136	212,097	14,249	30,662	128,516	38,670
28	Louisville, Ky	39,631	72,684	.....	1,078,748	1,011,059	67,689	122,635	.....	250	122,385	.....
29	Columbus, Ohio	30,862	.....	1,505	1,222,786	1,188,647	34,139	23,797	.....	9,560	14,237	.....
30	Oakland, Cal	26,735	.....	.....	1,589,556	1,501,702	87,854	182,467	8,534	82,541	78,304	13,088
31	Toledo, Ohio	29,631	.....	.....	1,171,027	1,145,569	25,458	29,383	4,116	4,400	20,867	.....
32	Atlanta, Ga	34,322	.....	.....	756,207	729,441	26,766	86,475	7,111	6,280	71,424	1,660
33	Birmingham, Ala	23,117	.....	.....	522,398	508,268	14,130	14,208	3,277	697	10,234	.....
34	Omaha, Nebr	14,399	.....	.....	1,178,019	1,140,995	37,024	115,285	5,244	26,788	83,253	.....
35	Worcester, Mass	.....	2,622	.....	1,278,420	1,203,870	74,550	103,457	631	26,595	73,309	2,922
36	Richmond, Va	3,421	5,022	2,229	727,316	726,083	1,233	64,035	.....	14,006	50,029	.....
37	Syracuse, N. Y	.....	.....	1,930	818,255	778,792	39,463	85,537	18,676	18,339	48,572	.....
38	Spokane, Wash	12,118	11,002	600	844,528	807,806	36,722	77,695	8,637	15,589	51,393	2,076
39	New Haven, Conn	.....	.....	3,500	1,040,552	1,003,121	37,431	99,628	1,565	13,209	83,195	1,659
40	Memphis, Tenn	.....	22,364	.....	582,361	547,619	34,742	135,334	29,919	15,341	90,074	.....
41	Scranton, Pa	.....	.....	.....	740,794	721,762	19,032	43,391	8,810	16,381	18,200	.....
42	Paterson, N. J	.....	.....	.....	799,300	769,049	30,251	50,554	.....	10,491	40,063	.....
43	Grand Rapids, Mich	3,977	.....	519	1,005,916	956,006	49,910	85,042	8,312	13,339	58,437	4,954
44	Fall River, Mass	.....	470	.....	705,439	676,758	28,681	34,099	.....	4,313	29,786	.....
45	Dayton, Ohio	15,296	.....	.....	648,144	606,072	42,072	33,998	831	13,818	17,942	1,407
46	Dallas, Tex	6,757	.....	.....	633,895	620,593	13,302	65,375	3,322	14,247	47,806	.....
47	San Antonio, Tex	12,553	.....	269	576,132	561,806	14,326	41,800	10,607	5,622	25,571	.....
48	Bridgeport, Conn	.....	.....	1,840	744,142	711,521	32,621	61,621	.....	5,020	56,601	.....
49	New Bedford, Mass	.....	453	.....	613,883	569,690	44,193	48,550	1,375	10,976	36,199	.....
50	Salt Lake City, Utah	10,016	9,319	1,800	851,610	825,194	26,416	69,555	3,791	19,841	45,923	.....
51	Nashville, Tenn	9,838	3,104	3,364	465,248	447,012	18,236	88,924	2,812	7,802	78,310	.....
52	Cambridge, Mass	.....	89	.....	789,412	752,112	37,300	100,863	.....	17,357	83,506	.....
53	Lowell, Mass	.....	2,331	.....	521,145	495,573	25,572	30,423	.....	7,233	23,190	.....
54	Tacoma, Wash	8,956	8,479	.....	632,665	601,209	31,456	86,650	12,061	1,519	55,042	18,028
55	Houston, Tex	13,285	4,521	.....	559,319	548,847	10,472	33,568	1,899	22,790	8,879	.....
56	Trenton, N. J	.....	.....	.....	693,248	667,425	25,823	37,147	1,983	13,625	21,539	.....
57	Hartford, Conn	.....	.....	5,198	906,054	882,054	24,000	118,027	.....	27,523	79,591	10,913
58	Reading, Pa	.....	.....	.....	417,513	406,133	11,380	38,190	6,971	2,855	28,364	.....
59	Youngstown, Ohio	.....	.....	.....	653,662	635,402	18,260	27,113	.....	2,489	23,424	1,200
60	Fort Worth, Tex	5,072	.....	.....	341,416	332,901	8,515	52,206	1,575	7,984	42,647	.....
61	Camden, N. J	2,623	.....	.....	598,163	584,380	13,783	32,177	.....	20,168	12,009	.....
62	Albany, N. Y	.....	885	900	566,199	549,199	17,000	107,912	2,742	9,333	95,837	.....
63	Springfield, Mass	.....	545	.....	1,015,340	941,228	74,112	128,992	10,097	28,501	90,394	.....
64	Lynn, Mass	.....	2,362	.....	489,424	460,205	29,219	89,799	.....	24,459	65,340	.....
65	Des Moines, Iowa	.....	.....	.....	949,101	920,181	28,920	44,650	1,230	8,138	35,282	.....
66	Lawrence, Mass	.....	1,909	.....	498,677	474,186	24,491	31,940	.....	10,374	21,566	.....

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

IX.—MISCELLANEOUS.						X.—GENERAL.									
			Administration of—				Pensions and gratuities for—								
Total.	Mothers' pensions.	Soldiers' relief and burial.	Public trust funds.	Investment funds.	Other miscellaneous.	Total.	Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.	Judgments and losses.	Undistributed expenses.	City number.
$3,934,910	$1,559,529	$1,235,376	$632,085	$101,004	$406,916	$18,882,281	$12,695,380	$5,196,039	$4,004,120	$2,484,826	$20,203	$990,192	$1,463,904	$4,722,997	
2,019,902	778,107	509,152	571,514	59,734	101,395	12,934,345	9,309,762	3,922,021	2,475,292	2,003,949	9,030	899,470	740,810	2,883,773	
590,681	328,527	149,050	27,649	10,585	74,870	2,161,989	1,541,482	606,675	725,568	191,588	3,102	14,549	218,728	401,779	
686,962	218,513	311,534	22,142	16,941	117,832	2,318,161	1,182,998	419,644	503,903	216,797	3,022	39,632	241,369	893,794	
250,869	100,283	105,100	7,580	10,258	27,648	783,228	433,821	162,946	205,469	44,423	4,683	16,300	128,383	221,024	
386,496	134,099	160,540	3,200	3,486	85,171	684,558	227,317	84,753	93,888	28,069	366	20,241	134,614	322,627	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.															
$169,719	.....	$159,026	$2,390	.....	$8,303	$7,657,062	$5,989,562	$2,503,532	$1,484,909	$1,336,688	.....	$664,433	$331,680	$1,335,820	1
268,273	$198,333	3,984	23,601	$42,355	.....	1,860,469	1,483,223	858,565	373,496	215,713	.....	35,449	100,529	276,717	2
532,455	21,937	14,445	495,643	430	.....	812,565	316,739	60,170	103,394	151,675	.....	1,500	55,753	440,073	3
41,381	.....	.....	41,250	131	.....	287,039	51,272	.....	51,272	.....	.....	.....	23,309	212,458	4
585,192	335,586	233,384	2,369	5,856	7,997	784,492	677,463	167,868	177,194	137,790	$2,500	192,111	51,484	55,545	5
128,329	68,414	56,294	598	.....	3,023	370,676	263,664	116,647	100,586	39,901	6,530	.....	15,421	91,591	6
180,793	139,261	25,075	.....	.....	16,457	339,115	213,970	95,720	81,409	36,841	.....	.....	24,946	100,199	7
9,648	.....	.....	993	2,507	6,148	197,686	127,608	54,957	38,747	33,904	.....	.....	5,666	64,412	8
56,905	14,576	11,711	4,070	3,097	23,451	471,687	147,439	39,313	50,712	51,437	.....	5,977	85,533	238,715	9
47,207	.....	5,233	600	5,358	36,016	153,554	38,822	25,249	13,573	.....	.....	.....	46,489	68,243	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.															
$65,906	$25,070	$32,829	$107	$2,086	$5,814	$312,191	$256,802	$95,164	$116,050	$45,588	.....	.....	$54,579	$810	11
131,607	118,820	5,025	7,190	520	52	284,101	226,194	102,180	124,014	.....	.....	.....	6,198	51,709	12
136,357	61,251	32,150	355	.....	42,601	149,764	116,861	35,331	75,125	6,405	.....	.....	13,746	19,157	13
130,081	59,446	49,300	8,143	6,577	6,615	264,765	223,421	82,546	76,562	64,313	.....	.....	252	41,092	14
15,558	11,163	1,861	1,319	1,215	.....	164,806	134,316	38,883	78,982	.....	$3,102	$13,349	.....	30,490	15
5,889	.....	500	4,721	68	600	86,825	82,033	20,364	39,267	22,402	.....	.....	1,385	3,407	16
8,540	.....	6,988	.....	.....	1,552	242,122	150,277	100,185	50,092	.....	.....	.....	19,470	72,375	17
15,737	.....	14	3,687	.....	12,036	182,198	156,910	26,269	77,761	52,880	.....	.....	9,536	15,752	18
50,498	29,703	16,826	296	119	3,554	222,264	51,028	28,793	22,235	.....	.....	.....	89,361	81,875	19
18,756	13,755	3,557	1,444	.....	.....	197,930	133,766	76,960	55,606	.....	.....	1,200	1,055	63,109	20
11,752	9,319	.....	387	.....	2,046	55,023	9,874	.....	9,874	.....	.....	.....	23,146	22,003	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.															
$368	.....	.....	$368	.....	.....	$45,612	$9,076	$1,400	$7,085	.....	$591	.....	$2,353	$34,183	22
37,004	.....	.....	1,257	.....	$35,747	110,868	82,805	31,296	26,740	$24,769	.....	.....	7,181	20,882	23
44,402	$9,989	.....	12,859	.....	21,554	237,658	53,192	18,295	18,787	16,110	.....	.....	17,323	167,143	24
31,881	.....	$24,699	88	.....	7,094	128,609	92,518	27,058	43,409	22,051	.....	.....	1,884	34,207	25
4,193	.....	1,218	.....	$2,888	87	88,550	79,238	32,192	36,081	10,965	.....	.....	6,819	2,493	26
3,663	.....	.....	1,583	.....	2,080	137,426	76,323	16,968	44,205	15,150	.....	.....	10,929	50,174	27
1,210	.....	.....	1,071	102	37	74,951	46,356	20,150	18,153	8,053	.....	.....	12,531	16,064	28
951	.....	.....	951	.....	.....	76,478	40,679	17,976	13,395	8,708	.....	.....	1,679	34,720	29
497	.....	.....	.....	.....	497	60,065	30,256	9,348	17,048	780	.....	$3,080	5,275	24,534	30
7,019	.....	.....	648	695	5,676	91,127	66,982	28,119	31,360	7,503	.....	.....	4,095	20,050	31
4,464	.....	.....	.....	4	4,460	66,240	15,131	7,060	3,423	1,542	829	2,277	6,427	44,682	32
2,148	.....	.....	148	.....	2,000	13,452	1,191	.....	1,191	.....	.....	.....	133	12,128	33
.....	.....	.....	.....	.....	.....	52,374	42,798	8,834	12,529	21,435	.....	.....	2,211	7,365	34
76,221	37,522	38,691	8	.....	.....	40,343	23,390	13,646	3,843	1,415	219	4,267	13,375	3,578	35
6,580	.....	500	81	63	5,936	22,429	6,580	6,580	.....	.....	.....	.....	12,407	3,442	36
25,399	.....	23,778	195	1,426	.....	66,672	53,068	18,128	23,866	11,074	.....	.....	4,622	8,982	37
.....	.....	.....	.....	.....	.....	85,041	11,992	7,233	4,759	.....	.....	.....	47,642	25,407	38
212	.....	.....	212	.....	.....	96,930	42,932	20,770	14,946	7,216	.....	.....	3,292	50,706	39
669	.....	.....	.....	669	.....	6,840	.....	.....	.....	.....	.....	.....	1,421	5,419	40
340	.....	.....	261	79	.....	38,099	17,936	3,250	4,946	9,740	.....	.....	491	19,672	41
133	.....	.....	103	30	.....	43,088	36,595	10,174	25,997	424	.....	.....	.....	6,491	42
22	.....	.....	17	5	.....	23,250	9,911	3,037	6,874	.....	.....	.....	3,092	10,247	43
38,248	17,575	20,388	285	.....	.....	15,632	4,551	3,551	1,000	.....	.....	.....	5,911	5,170	44
669	.....	.....	669	.....	.....	92,811	39,851	14,614	14,764	10,473	.....	.....	1,613	51,347	45
1,644	.....	.....	.....	.....	1,644	5,891	486	.....	126	.....	.....	360	111	5,294	46
16,434	.....	.....	.....	.....	16,434	23,967	2,500	1,000	1,500	.....	.....	.....	2,700	18,767	47
1,888	.....	1,888	.....	.....	.....	47,775	27,552	6,511	19,671	.....	.....	1,370	5,359	14,864	48
72,960	35,366	37,594	.....	.....	.....	17,934	6,665	2,421	1,670	.....	.....	2,574	6,836	4,433	49
2,598	.....	.....	.....	2,284	314	16,590	2,017	.....	300	1,717	.....	.....	2,507	12,066	50
.....	.....	.....	.....	.....	.....	23,443	10,682	7,121	3,561	.....	.....	.....	.....	12,761	51
65,596	32,113	32,273	9	.....	1,201	58,088	53,374	8,396	16,794	12,471	.....	15,713	4,714	.....	52
69,183	32,874	36,309	.....	.....	.....	36,428	13,895	7,498	5,158	.....	42	1,197	5,396	17,137	53
296	.....	.....	.....	296	.....	18,866	9,636	5,348	4,288	.....	.....	.....	2,146	7,084	54
10,495	.....	.....	.....	1,063	9,432	52,928	.....	.....	.....	.....	.....	.....	50	52,878	55
358	.....	.....	348	.....	10	24,320	22,629	9,843	12,786	.....	.....	.....	.....	1,691	56
6,208	.....	.....	80	3,128	3,000	37,418	23,341	9,261	11,849	2,231	.....	.....	475	13,602	57
10	.....	.....	10	.....	.....	15,448	7,530	.....	2,112	5,418	.....	.....	.....	7,918	58
621	.....	.....	621	.....	.....	26,388	20,739	9,708	8,384	2,647	.....	.....	4,324	1,325	59
4,478	.....	.....	.....	4,209	269	14,775	.....	.....	.....	.....	.....	.....	1,093	13,682	60
1,562	.....	1,142	60	.....	360	28,392	26,058	6,281	16,127	.....	650	3,000	200	2,134	61
13,144	9,134	4,000	10	.....	.....	44,166	32,716	9,163	11,148	12,405	.....	.....	6,450	5,000	62
38,614	15,948	22,466	200	.....	.....	32,274	7,017	2,635	3,371	.....	.....	1,011	7,641	17,616	63
64,779	9,416	55,363	.....	.....	.....	29,508	20,191	7,778	4,439	2,500	691	4,783	5,269	4,048	64
.....	.....	.....	.....	.....	.....	39,312	13,219	7,001	6,218	.....	.....	.....	11,963	14,130	65
29,801	18,576	11,225	.....	.....	.....	9,707	.....	.....	.....	.....	.....	.....	1,429	8,278	66

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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.							
							Chief executive.		Financial.					
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Mayor.	Executive boards and commissions.	Auditor or comptroller.	Special accounting and auditing.	Treasurer or chamberlain.	Assessment and levy of revenue.	Collection of revenue.	Other financial.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.													
67	Yonkers, N. Y.	$2,401,973	$240,512	$20,648	$4,573	.....	$11,163	.....	$21,164	.....	$22,150	$17,944	$13,106	$2,870
68	Schenectady, N. Y.	1,393,571	129,747	10,433	1,200	.....	6,436	.....	10,487	.....	13,195	9,303	3,024	13
69	Kansas City, Kans.	1,210,572	83,633	.....	.....	.....	.....	$24,811	5,008	$500	4,799	4,642	.....	124
70	Oklahoma City, Okla.	861,076	81,829	.....	.....	.....	.....	23,031	5,661	1,741	8,909	5,213	150	32
71	Wilmington, Del.	1,030,642	141,062	3,416	2,388	.....	3,334	.....	3,401	.....	3,353	11,475	26,615	1,086
72	Duluth, Minn.	1,383,153	154,805	.....	.....	.....	.....	31,314	3,754	2,028	9,883	21,307	892	.....
73	Akron, Ohio	1,274,880	109,762	4,289	2,994	.....	4,212	.....	10,962	4,267	2,768	13,102	13,101	1,214
74	Norfolk, Va.	1,379,606	135,436	2,850	9,466	$285	3,743	.....	9,266	1,000	5,831	8,487	15,620	1,426
75	Elizabeth, N. J.	1,108,954	95,509	2,295	2,469	.....	2,221	.....	16,108	3,398	3,934	15,001	3,750	1,281
76	Utica, N. Y.	1,277,808	129,484	10,228	1,100	.....	5,670	.....	8,795	.....	13,572	12,295	726	150
77	Somerville, Mass.	1,401,756	82,518	2,887	1,710	.....	4,697	.....	4,289	823	4,993	12,910	9,439	725
78	Waterbury, Conn.	1,290,013	110,465	3,700	800	.....	4,889	.....	8,721	.....	1,304	11,242	9,764	1,198
79	St. Joseph, Mo.	937,100	72,577	1,624	.....	.....	4,543	.....	9,020	200	6,186	10,423	.....	81
80	Manchester, N. H.	1,100,193	81,937	2,795	200	.....	4,480	.....	4,235	.....	3,535	12,478	8,060	387
81	Troy, N. Y.	1,315,831	126,004	12,433	960	.....	5,490	.....	10,757	.....	10,619	10,509	2,820	1,250
82	Hoboken, N. J.	1,329,263	115,018	.....	.....	.....	.....	24,158	3,300	750	5,980	12,465	8,572	1,176
83	Wilkes-Barre, Pa.	836,175	82,573	.....	.....	.....	.....	18,118	5,531	.....	4,842	7,338	17,200	1,231
84	Fort Wayne, Ind.	778,809	45,482	3,952	1,148	.....	3,000	.....	4,421	1,236	2,220	2,488	110	77
85	Jacksonville, Fla.	995,506	90,787	11,513	7,688	.....	5,582	.....	3,999	1,000	8,115	10,594	1,522	4,340
86	Evansville, Ind.	833,446	43,485	2,447	3,259	.....	4,000	.....	8,568	.....	3,800	500	1,199	400
87	Erie, Pa.	881,064	71,347	.....	.....	.....	.....	20,903	2,040	.....	8,688	3,927	12,602	2,882
88	East St. Louis, Ill.	759,329	84,611	2,354	3,229	.....	6,241	.....	6,996	.....	7,613	12,038	10,065	110
89	Passaic, N. J.	800,826	65,791	.....	.....	.....	.....	14,414	3,214	1,275	1,696	6,556	4,383	2,016
90	Harrisburg, Pa.	875,939	70,428	.....	.....	.....	.....	17,214	700	3,099	1,660	3,100	14,561	7,449
91	Peoria, Ill.	1,162,928	81,297	5,522	3,986	.....	4,505	.....	3,969	372	3,079	2,343	6,883	329
92	Wichita, Kans.	641,481	43,507	.....	.....	.....	.....	10,875	1,594	.....	2,593	1,080	1,080	.....
93	Bayonne, N. J.	1,341,821	85,349	.....	.....	.....	.....	13,440	.....	1,400	5,546	6,902	6,327	315
94	South Bend, Ind.	738,764	39,256	2,404	1,000	.....	3,014	.....	4,518	730	2,839	500	1,495	145
95	Savannah, Ga.	977,138	81,634	5,226	5,530	.....	9,143	.....	7,535	.....	8,273	6,405	6,366	.....
96	Johnstown, Pa.	647,271	60,990	.....	.....	.....	.....	15,545	1,582	150	1,929	6,067	8,395	5,336
97	Brockton, Mass.	1,154,721	77,599	294	985	.....	3,535	.....	3,699	.....	5,299	13,480	10,367	438
98	Sacramento, Cal.	1,296,332	102,873	.....	.....	.....	.....	28,033	6,004	2,000	553	8,881	11,721	262
99	El Paso, Tex.	823,544	66,590	.....	.....	.....	.....	12,059	9,459	875	2,849	4,399	11,798	1,050
100	Terre Haute, Ind.	827,269	36,852	2,000	1,121	.....	3,250	.....	3,570	.....	3,000	500	.....	200
101	Holyoke, Mass.	1,181,118	89,115	1,217	800	.....	5,678	.....	4,488	779	5,845	10,994	6,573	1,044
102	Portland, Me.	1,217,758	63,297	1,031	500	.....	2,921	.....	2,822	.....	9,965	9,354	.....	379
103	Allentown, Pa.	592,571	50,260	.....	.....	.....	.....	14,726	2,184	.....	4,050	6,068	7,340	7,542
104	Springfield, Ill.	766,012	91,868	.....	.....	.....	.....	24,128	3,635	490	2,715	5,417	19,173	255
105	Canton, Ohio	691,342	73,210	7,743	1,798	.....	3,815	.....	5,104	2,616	2,948	7,566	7,037	1,743
106	Charleston, S. C.	764,817	47,289	3,998	2,242	.....	4,910	.....	.....	.....	8,823	6,989	3,066	3
107	Chattanooga, Tenn.	608,511	52,256	.....	.....	.....	.....	20,056	1,793	1,858	2,081	1,200	5,251	1,051
108	Pawtucket, R. I.	890,189	72,653	7,721	250	.....	1,961	.....	4,579	600	7,379	10,572	1,711	945
109	Berkeley, Cal.	1,016,618	80,265	.....	.....	.....	.....	18,122	4,630	250	7,769	8,168	.....	78
110	Altoona, Pa.	570,412	55,107	.....	.....	.....	.....	13,000	633	200	50	3,014	12,859	7,483
111	Mobile, Ala.	514,314	45,536	.....	.....	.....	.....	15,000	.....	600	2,205	1,500	9,601	.....
112	Atlantic City, N. J.	1,542,293	137,163	.....	.....	.....	.....	29,187	8,375	1,250	4,684	9,754	10,356	1,595
113	Sioux City, Iowa	842,208	53,777	.....	.....	.....	.....	18,519	2,655	873	2,020	.....	331	.....
114	Little Rock, Ark.	614,481	79,278	9,140	1,150	.....	7,400	.....	1,900	665	8,342	2,868	13,097	1,603
115	Covington, Ky.	658,870	79,832	.....	.....	.....	.....	20,828	2,550	1,650	2,950	2,127	2,937	1
116	Saginaw, Mich.	750,218	77,164	.....	.....	.....	.....	21,303	4,653	250	6,817	10,286	3,986	267
117	Flint, Mich.	576,743	53,836	4,286	1,500	.....	130	.....	3,200	2,006	5,489	3,684	350	189
118	Rockford, Ill.	718,703	52,849	2,954	.....	.....	2,061	.....	4,988	500	.....	3,104	20,420	53
119	Tampa, Fla.	713,654	50,061	7,468	300	.....	4,159	.....	5,847	.....	3,648	5,386	5,523	.....
120	Pueblo, Colo.	554,253	38,928	.....	.....	.....	.....	8,920	2,125	.....	3,965	.....	3,580	.....
121	New Britain, Conn.	712,414	54,852	804	987	.....	1,752	.....	1,220	160	906	6,356	6,647	88
122	San Diego, Cal.	1,501,496	153,867	.....	.....	.....	.....	14,701	10,545	6,000	18,149	9,825	2,499	19,432
123	Binghamton, N. Y.	867,348	94,124	12,451	1,000	.....	4,900	.....	6,297	75	6,493	7,214	618	.....
124	York, Pa.	396,183	39,253	.....	.....	.....	.....	14,039	750	3,978	475	1,025	8,516	5,114
125	Springfield, Ohio	618,315	57,799	.....	.....	.....	.....	3,556	3,788	684	2,340	4,340	5,646	429
126	Malden, Mass.	813,220	42,626	1,759	1,200	.....	2,003	.....	2,300	.....	3,200	7,047	4,513	875
127	Lancaster, Pa.	409,766	25,612	703	1,700	.....	4,339	.....	3,522	150	1,963	1,100	2,577	2,305
128	Augusta, Ga.	729,465	39,287	2,713	1,525	.....	5,433	.....	1,536	900	2,618	3,398	1,944	894
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.													
129	Kalamazoo, Mich.	$558,346	$39,403	$3,430	.....	.....	$555	.....	$2,979	$50	$3,279	$3,918	$1,308	.....
130	Davenport, Iowa	795,786	53,353	9,105	.....	.....	1,688	.....	4,735	779	7,253	4,608	660	.....
131	Topeka, Kans.	621,094	37,790	.....	.....	.....	.....	$10,887	1,384	1,493	1,582	.....	2,612	.....
132	Salem, Mass.	765,214	52,083	7,330	$400	.....	3,624	.....	1,993	.....	2,990	7,717	4,097	$835
133	Haverhill, Mass.	853,875	57,844	.....	.....	.....	.....	10,625	4,147	439	6,247	11,896	.....	694
134	Pasadena, Cal.	992,337	79,345	.....	.....	.....	.....	16,323	7,413	450	2,314	7,494	3,311	195
135	Bay City, Mich.	588,631	44,434	3,210	2,400	.....	1,900	.....	3,000	650	4,511	3,770	.....	.....
136	McKeesport, Pa.	534,994	51,314	.....	.....	.....	.....	11,313	2,767	750	1,001	4,176	8,980	1,766
137	Huntington, W. Va.	429,665	37,771	.....	.....	.....	.....	12,686	1,428	.....	6,040	405	1,934	1,038
138	Racine, Wis.	612,832	37,737	5,951	.....	.....	875	.....	3,673	350	3,188	2,949	463	44
139	Lincoln, Nebr.	714,309	63,343	.....	.....	.....	.....	11,685	3,954	295	6,843	3,041	655	937
140	Chelsea, Mass.	692,851	51,245	4,881	1,471	.....	2,792	.....	1,559	150	7,219	7,687	.....	471

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

ssigned to each, see page 19. For a text discussion of this table, see page 82.]

I.—GENERAL GOVERNMENT—continued.																		
Executive branch—continued.												Judicial branch.						
Legal.		Other general executive offices and accounts.																
Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds.	City planning.	Entertaining.	Conventions and league dues.	All other.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.																		
$14,409		$4,626	$7,658	$15,044	$3,655	$9,753					$2,597	$19,723		$220				67
6,714		3,249	8,047	9,020	1,474	6,683				$380	2,129	10,048						68
8,783					408					107		1,195						69
8,837		2,824	6,394		1,889					40		3,008						70
5,730			5,804	24,621					$365		174	6,699			$2,941			71
14,216		6,579	10,451	10,196	658							21,669						72
8,975			4,416	6,029	653	2,393		$32				4,953	$4,885					73
5,786			14,088		114			371	598	450	16,050	3,844		1,032	21,036	$1,253	$4	74
4,919	$437	3,500	1,254	16,888						164		3,100		5,043				75
9,612		4,026	15,573	6,946	1,523	5,098					3,187	8,296		300				76
2,442		5,130	7,503		315		$3,718	17			3,064							77
6,513		5,845	5,958	1,500					806			15,782		712			1,558	78
13,369		3,004	5,053	7,201								2,720						79
2,438		4,918	7,050	7,095			8,458				1,219	3,300						80
9,860		532	3,192	8,862	2,826	5,725				300	2,215	6,834		3,517				81
9,119		11,154									92	4,700		5,266				82
8,098		6,326	2,400							45		1,516						83
3,003			8,426	7,561						55		2,952						84
9,237			12,767									2,009						85
2,056			2,720	6,245		2,000						2,300						86
6,896		2,000	4,152															87
3,941			3,169	1,205								4,695						88
2,990		6,835	2,500									5,193		4,413				89
6,202		4,443	3,989					1,413		411								90
6,561			1,680	3,745								7,956						91
6,430		3,608	3,343		394					60		1,669						92
4,205		7,763	4,602									7,156		5,009				93
2,207			5,165	6,279	40					15		4,020						94
4,568												22,446						95
2,577		2,386	10,777					1,844	1,383	45								96
3,596		5,243	2,500				4,761	497			1,059							97
6,636			8,754		1,511			1,080	200	55		5,935						98
5,175		4,003	5,573		842						800	2,725						99
4,741			3,399	5,835								4,228						100
3,086		4,192	4,586	6,634				42			1,810							101
3,287		5,847							784		2,278							102
3,087		1,226						162										103
6,808		2,500	1,553			4,079						2,544						104
3,551					1,395	7,236					220	4,853						105
3,030			7,281						404	247	65	1,500						106
5,194												5,095						107
3,532		6,308	7,605						4					2,416		78		108
9,284			8,842					937		50		4,753						109
3,112		1,200	9,576							135		78						110
2,183		2,218	5,485									1,800						111
10,674		6,246	10,896						107	252	238	5,995		5,429				112
3,594			3,436		49					50		1,107						113
6,794				13,963								7,485			315			114
5,077		4,308	6,430		396							4,182			7,232	691		115
3,107			2,640	1,022								3,283						116
1,907		4,453	5,440	1,656						20		4,664						117
3,281			3,709	1,000						10		2,237						118
2,557		2,643		5,344								2,481						119
3,223		2,525	10,058		649							900						120
2,400				6,879	163							8,768		169				121
16,214		9,801	7,622	3,294	4,031					50	6,000	4,808						122
6,267		2,729	2,857	6,608	1,095	4,505	250	1,420			4,770	4,411						123
2,195								1,136		75								124
4,431			7,968		125						8,681	3,549						125
1,669		2,462	5,499					14			1,547							126
1,770		1,347	2,005															127
5,536			6,549		1,382							2,091						128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.																		
$2,365		$2,747	$2,938		$1,423							$3,795						129
4,006			3,298	$2,245						$470		2,366						130
4,316		3,023	1,700		53					83		2,678						131
3,443		4,134	4,199				$1,472	$2,208			$1,200							132
2,264		4,266	2,785				757				257							133
6,699		4,016	8,771					1,436	$1,493	693		1,409						134
1,563			1,863	862						51	1,853	1,554						135
7,430		1,612	5,793							35		1,000						136
2,416		2,217	2,777									1,507						137
1,671			4,440	2,727						22		2,456						138
16,828		2,017	6,637							30		1,500						139
1,776		3,702	2,216		8		2,981	30			2,175							140

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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.									
		Elections.	General government buildings.		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.		
			Care and maintenance.	Rent of leased buildings.				General conduct of department.	Water.			Total.	Buildings.	Plumbing.
GROUP IV.—CITIES HAVING A POPULATON OF 50,000 TO 100,000 IN 1917.														
67	Yonkers, N. Y.	$30,198	$19,011	.....	$557,233	.....	$303,677	$234,929	.....	.....	.....	$14,607	$3,833	$5,190
68	Schenectady, N. Y.	20,651	5,694	$1,647	251,532	.....	117,016	112,135	.....	.....	.....	5,682	2,124	2,355
69	Kansas City, Kans.	22,280	10,976	.....	243,199	.....	82,978	122,365	$30,875	.....	.....	4,373	1,481	1,467
70	Oklahoma City, Okla.	6,992	5,868	1,240	179,337	.....	69,876	102,632	.....	.....	.....	5,642	2,929	.....
71	Wilmington, Del.	16,839	22,821	.....	223,668	.....	137,002	75,061	.....	.....	.....	6,329	3,196	1,533
72	Duluth, Minn.	13,014	6,269	2,575	308,081	.....	110,619	136,917	45,069	$4,002	.....	7,235	3,849	1,521
73	Akron, Ohio	15,181	5,336	.....	194,975	.....	79,161	103,254	.....	.....	.....	10,642	5,182	2,560
74	Norfolk, Va.	3,460	9,031	324	360,696	.....	177,591	143,180	736	5,016	.....	13,805	3,218	3,174
75	Elizabeth, N. J.	1,175	8,572	.....	265,936	.....	141,950	108,846	5,950	1,199	.....	5,829	2,842	1,589
76	Utica, N. Y.	14,481	7,906	.....	304,454	.....	98,979	157,826	38,255	.....	.....	7,834	3,602	3,000
77	Somerville, Mass.	8,888	8,968	.....	247,668	.....	113,472	116,844	.....	2,846	.....	3,900	.....	1,200
78	Waterbury, Conn.	11,719	18,454	.....	229,253	$296	104,830	115,241	.....	.....	$500	7,027	1,225	2,859
79	St. Joseph, Mo.	2,240	6,913	.....	296,666	.....	132,860	109,070	46,308	.....	.....	4,995	1,803	1,953
80	Manchester, N. H.	4,511	6,778	.....	283,357	.....	100,584	157,540	20,000	1,000	.....	3,976	1,617	800
81	Troy, N. Y.	15,689	11,614	.....	268,198	.....	141,562	120,163	.....	.....	.....	4,104	1,901	1,270
82	Hoboken, N. J.	2,946	25,340	.....	366,272	.....	189,547	160,906	.....	674	.....	5,188	3,088	900
83	Wilkes-Barre, Pa.	1,368	8,560	.....	187,912	1,021	99,772	72,278	6,520	.....	.....	6,349	4,984	.....
84	Fort Wayne, Ind.	.....	4,833	.....	189,393	2,200	75,109	106,309	.....	.....	.....	4,971	2,400	50
85	Jacksonville, Fla.	1,356	11,065	.....	319,419	.....	168,461	123,635	7,210	2,600	.....	15,649	5,660	3,557
86	Evansville, Ind.	.....	3,991	.....	213,785	.....	103,027	105,766	.....	.....	.....	4,767	3,280	.....
87	Erie, Pa.	.....	7,257	.....	221,158	.....	88,892	120,184	.....	.....	.....	8,597	2,565	3,160
88	East St. Louis, Ill.	16,800	6,155	.....	207,117	973	81,403	90,665	25,731	.....	.....	6,722	1,500	1,522
89	Passaic, N. J.	1,210	9,096	.....	152,739	.....	64,169	63,836	20,338	300	.....	3,841	1,208	800
90	Harrisburg, Pa.	.....	1,949	4,238	112,508	.....	64,835	38,262	.....	.....	.....	4,960	1,641	1,540
91	Peoria, Ill.	20,857	9,510	.....	269,949	1,835	90,833	102,609	52,039	.....	.....	14,976	3,561	3,052
92	Wichita, Kans.	5,898	4,883	.....	136,717	.....	48,564	56,504	26,526	.....	.....	3,628	1,320	1,185
93	Bayonne, N. J.	6,764	15,920	.....	282,786	.....	151,785	118,124	.....	625	.....	4,160	2,100	1,000
94	South Bend, Ind.	.....	4,885	.....	147,472	4,115	61,812	68,960	.....	.....	.....	7,335	3,608	1,450
95	Savannah, Ga.	.....	6,192	.....	289,797	.....	154,765	120,415	.....	5,022	.....	5,030	1,581	1,894
96	Johnstown, Pa.	.....	2,674	.....	130,667	.....	56,683	67,936	3,391	.....	.....	2,625	.....	1,433
97	Brockton, Mass.	6,358	15,488	.....	212,199	.....	93,750	114,087	.....	592	.....	2,035	100	.....
98	Sacramento, Cal.	9,700	11,548	.....	231,221	.....	89,289	125,127	.....	.....	.....	5,586	3,957	1,629
99	El Paso, Tex.	2,021	2,962	.....	196,656	.....	89,428	70,652	18,633	100	.....	15,050	5,686	1,964
100	Terre Haute, Ind.	.....	5,008	.....	233,990	1,200	79,635	94,168	51,668	.....	.....	6,728	2,000	1,808
101	Holyoke, Mass.	6,972	24,375	.....	265,131	.....	110,947	141,534	6,014	429	.....	5,681	1,098	1,598
102	Portland, Me.	10,494	13,635	.....	311,775	.....	130,277	166,712	6,505	2,073	.....	4,746	1,671	1,159
103	Allentown, Pa.	.....	3,875	.....	109,496	.....	51,701	53,853	.....	.....	.....	3,882	2,389	.....
104	Springfield, Ill.	14,103	4,468	.....	159,910	.....	55,637	93,450	.....	.....	.....	8,556	1,903	1,350
105	Canton, Ohio	8,487	7,098	.....	120,047	.....	46,724	69,286	.....	.....	.....	2,856	.....	1,572
106	Charleston, S. C.	969	3,762	.....	275,262	.....	134,846	84,694	44,000	.....	.....	7,317	.....	1,298
107	Chattanooga, Tenn.	.....	8,677	.....	169,125	.....	70,237	80,355	12,601	316	.....	5,012	920	1,500
108	Pawtucket, R. I.	8,720	2,247	6,025	180,170	.....	78,626	76,408	17,380	.....	2,000	2,505	650	1,807
109	Berkeley, Cal.	10,816	6,566	.....	172,696	.....	54,466	100,627	7,579	.....	.....	6,746	3,923	1,009
110	Altoona, Pa.	.....	3,767	.....	113,577	.....	40,063	63,296	.....	.....	.....	4,547	1,535	1,022
111	Mobile, Ala.	272	4,672	.....	159,039	.....	77,846	73,977	.....	90	.....	1,661	.....	.....
112	Atlantic City, N. J.	6,513	25,612	.....	453,609	.....	187,485	201,837	.....	100	.....	12,669	8,164	2,205
113	Sioux City, Iowa	5,303	15,840	.....	145,096	.....	64,541	66,310	.....	.....	.....	12,882	6,132	1,764
114	Little Rock, Ark.	1,198	3,358	.....	156,799	.....	58,857	64,168	29,763	.....	.....	3,701	.....	1,901
115	Covington, Ky.	2,165	16,308	.....	152,936	.....	78,602	71,227	.....	.....	.....	2,768	1,625	926
116	Saginaw, Mich.	9,107	10,443	.....	128,349	.....	61,232	62,492	.....	.....	.....	4,480	179	1,622
117	Flint, Mich.	8,051	6,811	.....	119,654	.....	45,210	47,315	20,276	.....	.....	6,232	1,016	2,630
118	Rockford, Ill.	5,500	3,032	.....	130,095	380	44,401	82,418	.....	.....	.....	2,529	.....	1,250
119	Tampa, Fla.	124	4,581	.....	182,774	.....	79,443	66,947	26,229	157	.....	5,362	1,933	.....
120	Pueblo, Colo.	.....	2,983	.....	143,277	.....	42,574	60,003	35,472	.....	.....	2,953	.....	1,202
121	New Britain, Conn.	5,935	11,618	.....	133,774	800	67,729	51,669	.....	3,050	5,257	4,646	879	1,200
122	San Diego, Cal.	8,002	8,044	4,800	299,769	.....	147,005	126,223	.....	.....	.....	12,390	2,906	4,070
123	Binghamton, N. Y.	10,131	10,033	.....	168,009	.....	70,927	88,942	.....	.....	.....	2,954	1,907	.....
124	York, Pa.	.....	1,850	100	63,217	.....	30,394	28,810	307	.....	.....	2,506	.....	1,430
125	Springfield, Ohio	7,695	4,567	.....	98,354	.....	42,890	53,313	.....	.....	.....	1,405	.....	1,405
126	Malden, Mass.	6,535	2,003	.....	144,079	.....	66,316	71,069	.....	16	.....	5,731	1,687	1,362
127	Lancaster, Pa.	.....	2,131	.....	75,948	.....	41,739	32,104	.....	.....	.....	2,105	1,212	.....
128	Augusta, Ga.	458	2,310	.....	183,758	.....	92,292	78,773	.....	619	.....	4,572	1,770	1,100
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.														
129	Kalamazoo, Mich.	$7,081	$3,535	.....	$99,807	.....	$35,184	$60,738	.....	.....	.....	$3,808	$1,561	$1,225
130	Davenport, Iowa	5,063	7,077	.....	168,817	$85	54,501	66,143	$37,454	.....	.....	6,809	2,149	1,730
131	Topeka, Kans.	2,554	5,425	.....	128,485	.....	41,303	83,154	.....	.....	.....	3,998	1,282	1,298
132	Salem, Mass.	3,262	3,179	.....	150,070	.....	64,667	70,039	.....	$380	.....	8,572	3,987	1,259
133	Haverhill, Mass.	7,806	5,661	.....	142,577	.....	58,630	77,737	.....	628	.....	4,856	1,055	1,276
134	Pasadena, Cal.	10,481	6,847	.....	128,675	.....	53,359	58,266	2,088	.....	.....	11,779	3,308	4,372
135	Bay City, Mich.	6,361	10,886	.....	108,028	.....	42,334	63,244	.....	200	.....	2,250	225	1,304
136	McKeesport, Pa.	.....	624	$4,062	97,931	.....	50,271	44,823	.....	.....	.....	1,874	.....	1,251
137	Huntington, W. Va.	.....	5,323	.....	90,660	.....	45,173	27,478	16,111	.....	.....	1,898	919	.....
138	Racine, Wis.	5,542	3,386	.....	108,014	.....	37,260	47,364	19,139	.....	.....	2,556	.....	1,200
139	Lincoln, Nebr.	1,206	7,720	.....	90,353	.....	33,564	53,345	.....	.....	.....	3,011	600	1,151
140	Chelsea, Mass.	4,595	7,532	.....	149,384	.....	67,066	74,119	2,492	200	.....	4,615	.....	648

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.											III.—CONSERVATION OF HEALTH.						
Inspection service—Continued.				Other protection to person and property.										Prevention and treatment of communicable diseases.			
Weights and measures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Humane societies.	Pounds.	Examining plumbers and engineers.	Employment agencies.	All other.	Total.	Health department administration.	Vital statistics.	Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.																	
$1,969		$1,266	$2,349	$4,020		$1,050	$1,900	$1,042		$28	$95,445	$10,846	$1,500	$31,370	$25,261	$2,494	67
1,203				16,699	$10,504	2,218		527		3,450	48,030	7,114	1,754	1,561	3,309	13,306	68
81	$1,344			2,668		1,612		224		832	7,622	4,681		69		1,236	69
1,350	1,363			1,187			708	475		4	18,484	5,880			8,457	1,397	70
			1,600	5,276	2,019	2,000	400	117	$540	200	19,029	6,308		5,000		5,213	71
	1,865			4,239			2,618			1,621	32,976	3,981		2,137	11,378	3,981	72
	2,300			2,518	65	500	1,180		773		29,787	6,001			9,935	1,098	73
3,701	3,712			20,368	5,338	2,800	1,526	279		10,425	39,847	10,751		1,200	5,048	10,104	74
1,398				2,162		40	1,642			480	33,565	8,561			7,648	7,035	75
1,232				1,560			1,200	360			15,407	3,919	1,870	4,460		773	76
2,700				10,606						10,606	40,976	6,175	1,063	9,714	15,855	1,289	77
1,703			1,240	1,359			1,359				22,017	2,960	6,784	4,425	2,128	1,418	78
		1,002	237	3,433	1,608		1,480	345			19,801	6,971			8,088		79
1,559				257		200		50		7	20,527	6,295	1,012		7,296		80
933				2,369		1,989		380			28,036	5,156	1,176	12,001	300	1,137	81
1,200				9,957			2,176			7,781	23,324	9,593	1,039			940	82
1,065	300			1,972			1,742	230			7,284	2,538				1,982	83
2,521				804		660	144				8,972	2,976			2,387		84
1,725	4,707			1,964			1,964				24,186	13,727				2,773	85
1,487				225						225	17,023	3,697		1,500	6,351		86
1,322		1,550		3,485	3,365			120			15,737	6,764			3,114	516	87
	2,500		1,200	1,623		300	1,083	240			7,325	5,401			656	1,268	88
1,833				255		87	25			143	18,778	6,659	747	5,434	1,811	1,120	89
1,779				4,451	3,999		294	158			13,225	4,108			2,497	700	90
1,064	1,389	1,528	4,382	7,657	6,975		277			405	24,106	4,527	900	375	12,186	3,231	91
13	1,110			1,495		900	479			116	4,958	913		35	1,303	373	92
1,060				8,092	4,378	756				2,958	18,055	4,813				4,831	93
326	1,951			5,250	2,729			5		2,516	8,038	1,776	768		1,427	2,615	94
	1,555			4,565						4,565	27,160	17,757			769	3,046	95
1,192				32			32				16,205	3,446	805		5,027	1,782	96
1,935				1,735			1,102			633	34,502	11,477	663	11,578	25	4,396	97
				11,219	8,028		1,711		1,480		22,343	8,219		600		2,049	98
1,246	2,536		3,618	2,793			1,293			1,500	20,061	6,228	577		7,007	2,054	99
1,482	1,438			591			441	150			5,527	1,365					100
1,824	1,161			526						526	113,750	4,656	847	22,310	4,905	69,171	101
1,916				1,462						1,462	16,260	8,166	1,112	1,134	4,359	20	102
1,493				60				60			8,406	3,240			489	623	103
2,493	2,090		720	2,267	1,881			200		186	8,025	2,799			1,665	489	104
1,284				1,181	1,031					150	8,352	2,093				1,560	105
2,325	3,694			4,405	811		585			3,009	17,620	4,034	1,300	61	2,441	4,047	106
752	1,840			604		300	304				10,508	2,179	60	5,000	134	1,101	107
48				3,251	2,212		1,039				5,801	2,475	731			590	108
	1,814			3,278			2,826		452		11,907	4,857	789			132	109
440	1,550			5,671	5,214		432	25			3,448	1,640					110
1,599		62		5,465	2,564	480	1,421			1,000	15,081	6,771	2,000	150	355		111
	2,300			51,518	11,711	300	2,550	783		36,174	30,004	6,895		1,350	10,747	9,812	112
1,486	2,261		1,239	1,363			707	10		646	3,183	1,271					113
	1,800			310			300	10			13,301	5,161			1,320		114
		217		339		100	67			172	6,784	2,164			1,684		115
1,047	1,632			145				145			21,104	2,614		12,752		894	116
430	2,156			621			380	167		74	6,809	2,369		811	981		117
1,279				367				367			19,109	3,170		9,014	300	890	118
2,002	1,427			4,636	2,453		2,094	73		16	10,734	510	20	300		1,028	119
	1,440	311		2,275	1,701		574				8,461	4,850			341	1,200	120
1,049	1,518			623			585			38	17,390	4,367	701	5,570		3,902	121
	3,442	1,972		14,151	6,930		2,712	3	23	4,483	46,458	9,444		900	20,214	3,486	122
1,047				5,186		2,226		560		2,400	13,341	4,815	1,142		3,419		123
1,076				1,200	1,200						2,255	780				877	124
				746		360	386				7,851	5,532		895		224	125
1,432	1,250			947						947	27,539	2,144	427	6,954	13,408	2,750	126
893											8,154	3,107		4,247			127
	1,702			7,502	7,036		336	130			17,502	8,059			2,985	2,913	128
GROUP V.—CITIES HAVING A POPULATON OF 30,000 TO 50,000 IN 1917.																	
$994	$28			$77				$77			$36,927	$2,020		$13,926	$15,730		129
	2,930			3,825	$3,521	$300		4			8,852	1,637			835	$697	130
316	1,102			30				30			11,121	2,055			6,556		131
1,626	1,700			6,412	5,427		$435			$550	23,614	2,700	$690	13,432	3,727		132
1,047	1,294		$184	726			254			472	35,508	4,720	778	15,786	9,587	823	133
	4,099			3,183		2,264				919	8,001	1,998				107	134
	327		394								9,552	1,835			3,715	1,254	135
623				963			963				12,075	4,581			691	3,330	136
	979										4,844	1,491				556	137
1,356				1,695	1,045	300				350	6,058	2,392	780		1,366	534	138
938	322			433			227	162	$44		13,986	5,187			1,631	2,776	139
2,626	1,221		120	892						892	13,715	3,239	850	4,436	3,127		140

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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—con.				IV.—Sanitation, or promotion of cleanliness.						V.—Highways.		
		Conservation of child life.		Food regulation and inspection.		Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.
		Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.									
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.													
67	Yonkers, N. Y.	$6,750	$12,024	$5,200	.....	$281,518	$38,069	$219,464	$7,555	.....	$16,430	$243,810	.....	$46,498
68	Schenectady, N. Y.	16,109	2,827	1,050	$1,000	197,648	29,031	144,305	20,829	.....	3,483	88,059	$2,242	22,166
69	Kansas City, Kans.	.....	.....	425	1,211	35,555	4,393	22,586	720	$2,157	5,699	259,950	6,462	51,761
70	Oklahoma City, Okla.	1,505	.....	1,245	.....	54,637	5,144	45,762	.....	314	3,417	79,049	1,952	30,585
71	Wilmington, Del.	.....	.....	1,400	1,108	122,687	10,337	101,004	5,667	.....	5,679	100,428	2,522	31,111
72	Duluth, Minn.	5,461	899	1,249	3,890	49,071	9,911	27,695	7,581	821	3,063	157,071	2,878	48,802
73	Akron, Ohio	11,188	.....	1,565	.....	131,515	18,887	83,282	26,026	720	2,600	123,213	.....	24,692
74	Norfolk, Va.	5,816	2,328	1,517	3,083	195,310	47,065	135,508	4,121	.....	8,616	113,958	.....	34,873
75	Elizabeth, N. J.	6,706	1,567	2,048	.....	103,612	20,363	79,600	.....	.....	3,649	107,631	.....	23,518
76	Utica, N. Y.	.....	2,000	.....	2,385	130,341	9,066	115,738	4,097	.....	1,440	138,954	1,000	28,917
77	Somerville, Mass.	2,433	.....	3,121	1,326	171,736	39,991	130,850	600	.....	295	145,332	5,748	34,341
78	Waterbury, Conn.	2,834	.....	848	620	106,012	11,752	92,412	.....	.....	1,848	188,107	13,062	62,404
79	St. Joseph, Mo.	2,622	500	900	720	29,696	4,800	20,046	520	2,327	2,003	82,690	1,200	38,831
80	Manchester, N. H.	4,490	824	610	.....	123,798	21,682	96,255	.....	3,611	2,250	286,257	.....	106,216
81	Troy, N. Y.	6,150	372	1,024	720	177,608	9,809	142,519	13,878	.....	11,402	127,147	.....	44,712
82	Hoboken, N. J.	9,381	1,156	1,215	.....	83,743	18,493	58,956	.....	.....	6,299	58,416	.....	23,111
83	Wilkes-Barre, Pa.	1,000	344	1,000	420	70,375	14,918	45,332	2,534	4,747	2,844	116,576	2,445	34,160
84	Fort Wayne, Ind.	1,269	.....	2,340	.....	55,728	3,882	39,206	7,780	1,500	3,360	93,445	.....	26,187
85	Jacksonville, Fla.	4,891	.....	1,020	1,775	142,452	45,645	78,985	722	.....	17,100	145,711	.....	55,775
86	Evansville, Ind.	2,475	1,200	900	900	41,752	6,325	23,075	10,605	.....	1,747	69,732	.....	12,921
87	Erie, Pa.	3,396	.....	987	960	72,729	14,340	49,045	6,644	.....	2,700	103,295	5,921	29,355
88	East St. Louis, Ill.	.....	.....	.....	.....	69,203	26,509	41,045	.....	.....	1,649	88,226	2,302	20,800
89	Passaic, N. J.	3,007	.....	.....	.....	58,823	5,096	51,807	.....	.....	1,920	62,033	.....	16,636
90	Harrisburg, Pa.	150	3,404	.....	2,366	106,674	13,112	91,762	.....	.....	1,800	119,272	4,015	39,399
91	Peoria, Ill.	1,075	.....	967	845	72,745	8,588	60,205	2,392	.....	1,560	109,899	1,200	14,414
92	Wichita, Kans.	.....	.....	1,374	960	38,994	12,306	22,619	999	.....	3,070	74,318	1,920	24,543
93	Bayonne, N. J.	6,236	2,175	.....	.....	94,568	6,402	86,766	.....	.....	1,400	205,391	2,522	130,909
94	South Bend, Ind.	348	.....	1,104	.....	35,461	2,835	29,698	1,559	.....	1,319	61,545	3,778	8,229
95	Savannah, Ga.	.....	.....	919	4,669	175,129	18,164	121,941	24,111	.....	10,913	100,799	8,736	35,417
96	Johnstown, Pa.	4,575	570	.....	.....	36,737	6,356	21,036	4,203	1,654	3,488	79,399	3,595	22,117
97	Brockton, Mass.	3,281	718	1,000	1,364	99,293	46,344	47,336	.....	4,213	1,400	148,543	7,933	51,712
98	Sacramento, Cal.	3,278	.....	.....	8,197	136,400	43,985	74,566	11,504	.....	6,345	111,835	11,284	17,268
99	El Paso, Tex.	750	.....	1,200	2,245	128,278	10,374	97,474	17,200	212	3,018	55,538	.....	19,845
100	Terre Haute, Ind.	3,262	.....	.....	900	40,919	4,661	30,561	5,697	.....	.....	66,296	2,250	15,127
101	Holyoke, Mass.	3,526	3,750	2,259	2,326	86,027	6,189	22,024	53,770	.....	4,044	106,120	2,425	35,812
102	Portland, Me.	240	.....	1,229	.....	70,452	19,242	47,134	.....	.....	4,076	247,461	18,065	65,032
103	Allentown, Pa.	3,040	.....	1,009	.....	52,383	4,014	42,779	3,174	.....	2,416	90,160	3,323	43,658
104	Springfield, Ill.	1,900	.....	172	1,000	51,682	8,100	36,655	2,575	.....	4,352	46,328	.....	9,110
105	Canton, Ohio	3,588	.....	151	960	40,013	13,403	20,116	4,610	.....	1,884	61,726	.....	10,642
106	Charleston, S. C.	.....	.....	1,548	4,189	78,197	14,318	58,490	549	.....	4,840	61,903	2,150	9,772
107	Chattanooga, Tenn.	210	.....	1,324	500	46,962	5,671	39,520	.....	.....	1,771	69,213	.....	40,321
108	Pawtucket, R. I.	1,000	.....	502	503	54,153	25,915	26,541	.....	.....	1,697	181,091	4,748	96,405
109	Berkeley, Cal.	2,230	.....	2,964	935	49,630	6,504	30,974	9,115	.....	3,037	104,383	6,058	27,245
110	Altoona, Pa.	800	.....	.....	1,008	29,780	7,439	19,403	223	.....	2,715	37,895	1,920	7,566
111	Mobile, Ala.	719	.....	229	4,857	31,493	9,457	17,881	1,500	.....	2,655	103,501	.....	68,595
112	Atlantic City, N. J.	.....	.....	.....	1,200	134,068	.....	68,842	46,169	12,457	6,600	138,241	4,346	29,316
113	Sioux City, Iowa	872	.....	1,040	.....	65,548	24,072	36,564	600	.....	4,312	83,561	.....	22,213
114	Little Rock, Ark.	936	.....	3,423	2,461	38,342	6,125	27,231	3,006	.....	1,980	66,443	1,937	21,763
115	Covington, Ky.	769	.....	867	1,300	81,342	4,832	67,284	6,201	.....	3,025	103,223	2,340	32,281
116	Saginaw, Mich.	1,835	.....	.....	3,009	38,807	6,887	30,654	850	.....	416	106,615	507	38,377
117	Flint, Mich.	1,060	.....	838	750	35,949	17,180	15,855	.....	.....	2,914	61,530	.....	30,090
118	Rockford, Ill.	4,731	200	804	.....	45,982	15,831	28,281	.....	.....	1,870	67,920	.....	15,401
119	Tampa, Fla.	.....	.....	4,761	4,115	114,576	23,707	79,322	736	.....	10,811	133,283	.....	23,027
120	Pueblo, Colo.	750	.....	660	660	15,152	3,547	9,266	878	.....	1,461	75,942	3,007	32,798
121	New Britain, Conn.	1,850	.....	1,000	.....	38,846	16,959	16,404	4,621	.....	862	75,815	1,200	17,268
122	San Diego, Cal.	3,808	4,106	1,625	2,875	54,421	15,509	32,133	412	3,675	2,692	195,758	18,626	77,624
123	Binghamton, N. Y.	1,547	.....	.....	2,418	39,185	18,019	16,633	1,640	90	2,803	102,108	2,055	56,416
124	York, Pa.	598	.....	.....	.....	38,634	5,111	[1]33,573	.....	.....	.....	54,318	.....	21,250
125	Springfield, Ohio	.....	.....	600	600	37,707	6,988	29,881	.....	.....	838	61,947	.....	9,888
126	Malden, Mass.	700	.....	656	500	70,696	14,361	55,155	.....	1,154	26	110,515	3,220	45,031
127	Lancaster, Pa.	800	.....	.....	.....	22,364	.....	20,958	996	.....	410	84,727	2,250	26,680
128	Augusta, Ga.	.....	.....	.....	3,545	41,236	5,535	29,001	.....	.....	6,700	128,840	.....	81,751
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.													
129	Kalamazoo, Mich.	$2,646	.....	$2,605	.....	$19,145	$8,039	$9,315	.....	.....	$1,791	$40,812	$1,200	$9,777
130	Davenport, Iowa	3,208	.....	737	$1,738	62,849	16,698	40,635	$3,002	.....	2,514	70,934	2,685	16,924
131	Topeka, Kans.	.....	.....	1,560	950	43,196	4,400	28,473	4,745	.....	5,578	49,820	.....	16,039
132	Salem, Mass.	1,450	.....	.....	1,615	59,470	18,626	37,126	1,170	$713	1,835	95,671	2,844	22,792
133	Haverhill, Mass.	1,886	.....	1,028	900	48,229	5,622	40,360	2,247	.....	.....	125,536	4,071	52,673
134	Pasadena, Cal.	702	.....	1,671	3,523	59,159	12,997	42,005	2,553	86	1,518	112,342	12,736	28,643
135	Bay City, Mich.	1,548	.....	.....	1,200	29,829	8,215	21,314	.....	.....	300	79,963	2,200	19,454
136	McKeesport, Pa.	2,850	.....	623	.....	51,937	6,913	39,350	4,764	.....	910	51,069	2,422	12,997
137	Huntington, W. Va.	1,020	.....	1,327	450	36,657	2,549	29,718	3,310	.....	1,080	39,466	2,400	13,678
138	Racine, Wis.	986	.....	.....	.....	42,327	2,888	31,623	4,463	.....	3,353	77,104	.....	16,326
139	Lincoln, Nebr.	2,992	$200	600	600	42,297	10,174	30,661	.....	622	840	32,391	.....	22,640
140	Chelsea, Mass.	1,463	.....	600	.....	52,173	18,201	31,346	1,309	.....	1,317	64,557	522	21,393

[1] Includes expenses for refuse disposal.

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

V.—HIGHWAYS—continued.						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.								
								Charities.				Hospitals.		
Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.														
.....	$15,318	$25,844	$156,150	.....	.....	$128,412	$3,500	$12,600	$20,272	$30,319	$2,180	$54,792	$1,449	67
$1,105	.....	.....	60,052	.....	$2,494	96,167	6,594	30,778	38,619	11,881	1,263	7,032	.....	68
6,164	.....	1,065	96,214	.....	89,284	10,591	.....	39	.....	380	153	1,494	.....	69
3,548	.....	.....	36,773	.....	6,191	20,524	.....	3,612	.....	.....	1,937	7,459	.....	70
845	1,414	309	57,097	.....	7,130	8,903	.....	3,403	500	.....	.....	5,000	.....	71
24,817	26,378	17,328	39,718	.....	150	9,333	4,495	691	.....	.....	2,441	.....	.....	72
1,245	.....	.....	96,806	.....	470	31,140	.....	11,445	.....	2,500	.....	16,500	.....	73
16,672	589	.....	51,060	$4,130	6,634	56,599	.....	8,508	30,543	2,850	4,945	3,389	.....	74
13,260	2,965	1,793	57,209	.....	8,886	41,235	1,472	8,969	11,538	2,992	.....	16,000	264	75
20,060	.....	6,810	82,167	.....	.....	45,660	6,449	11,615	.....	.....	.....	24,477	.....	76
5,431	35,009	.....	61,000	.....	3,803	53,573	3,390	26,424	13,519	.....	.....	9,625	.....	77
20,427	18,260	16,283	57,634	.....	37	63,997	3,273	15,248	24,928	2,972	1,972	1,354	13,170	78
6,203	2,137	.....	30,970	.....	3,349	17,485	.....	8,000	.....	.....	.....	.....	.....	79
19,450	17,397	16,820	56,426	.....	19,948	27,648	.....	24,248	900	1,600	.....	900	.....	80
1,020	2,402	.....	77,904	278	831	121,275	7,063	22,026	12,875	49,687	140	28,119	1,365	81
.....	.....	6,742	28,563	.....	.....	39,050	1,975	7,075	.....	.....	.....	30,000	.....	82
456	.....	.....	42,562	.....	36,953	700	.....	700	.....	.....	.....	.....	.....	83
10,439	.....	.....	55,757	.....	1,062	.....	.....	.....	.....	.....	.....	.....	.....	84
16,602	.....	.....	73,334	.....	.....	42,376	.....	8,074	.....	.....	.....	17,829	.....	85
3,421	5,174	.....	48,266	.....	.....	10,966	.....	4,851	.....	.....	915	5,200	.....	86
1,718	.....	.....	60,350	.....	5,951	720	.....	720	.....	.....	.....	.....	.....	87
5,595	1,687	.....	57,842	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	88
534	9,097	.....	28,285	175	7,306	23,953	.....	4,948	7,340	1,655	.....	10,000	.....	89
2,710	.....	2,000	66,275	.....	4,873	825	.....	75	.....	.....	.....	750	.....	90
15,790	195	.....	71,714	.....	6,586	27,602	.....	.....	.....	.....	.....	.....	.....	91
9,036	66	.....	35,021	.....	3,732	8,291	.....	4,991	.....	1,800	.....	.....	.....	92
21,333	.....	1,630	48,997	.....	.....	25,878	.....	5,699	.....	.....	.....	20,179	.....	93
146	.....	274	47,084	.....	2,034	.....	.....	.....	.....	.....	.....	.....	.....	94
1,611	2,090	.....	50,291	75	2,579	33,765	.....	11,443	.....	2,240	300	16,182	.....	95
18,400	1,248	1,834	31,172	.....	1,033	2,342	.....	.....	.....	.....	.....	.....	.....	96
9,141	20,999	7,377	51,000	.....	381	64,262	3,229	31,692	20,937	.....	.....	8,000	.....	97
578	8,012	.....	73,631	.....	1,062	14,176	.....	11,735	.....	.....	.....	2,441	.....	98
3,215	2,306	.....	26,852	.....	3,320	28,323	.....	5,830	.....	600	300	2,332	.....	99
43	1,140	1,548	45,000	.....	1,188	8,700	.....	500	.....	.....	900	7,200	.....	100
6,674	12,717	17,125	31,232	.....	135	86,249	7,888	37,896	32,543	.....	.....	7,539	.....	101
19,077	32,710	14,606	95,217	600	2,154	89,063	3,519	20,239	42,869	14,262	.....	6,243	1,931	102
598	3,334	.....	39,247	.....	.....	500	.....	500	.....	.....	.....	.....	.....	103
1,271	4,257	.....	31,046	.....	644	3,000	.....	.....	.....	.....	.....	.....	.....	104
586	.....	.....	50,498	.....	.....	7,921	.....	3,048	.....	.....	.....	2,905	.....	105
2,144	.....	.....	43,191	.....	4,646	98,877	.....	370	15,978	37,840	500	40,000	.....	106
1,461	1,824	.....	25,607	.....	.....	68,271	.....	4,876	300	1,500	300	53,205	.....	107
1,557	10,531	6,863	60,081	.....	906	38,651	1,235	17,856	10,964	.....	.....	7,393	.....	108
7,502	22,273	.....	38,759	.....	2,546	12,873	214	8,754	.....	2,105	.....	1,800	.....	109
795	.....	.....	25,567	.....	2,047	3,652	.....	.....	.....	.....	.....	.....	.....	110
375	.....	.....	32,862	444	1,225	17,977	.....	3,483	.....	.....	611	13,883	.....	111
.....	4,986	1,218	73,206	.....	25,169	53,007	.....	9,283	7,622	600	500	35,008	.....	112
16,960	276	3,425	36,198	.....	4,459	88	.....	88	.....	.....	.....	.....	.....	113
1,294	.....	.....	13,866	.....	27,583	29,402	.....	2,673	.....	.....	.....	25,338	.....	114
.....	777	.....	67,345	.....	480	13,464	25	.....	.....	150	14	.....	.....	115
23,776	.....	688	41,928	.....	1,339	15,559	.....	12,555	.....	.....	.....	.....	.....	116
4,708	8,292	.....	18,440	.....	.....	58,999	602	6,539	.....	.....	.....	51,858	.....	117
4,319	7,017	.....	35,975	.....	5,208	2,650	.....	300	500	500	.....	1,350	.....	118
18,220	248	.....	89,724	1,730	334	68,356	.....	4,624	975	1,500	1,466	48,384	.....	119
3,261	3,887	.....	32,989	.....	.....	1,920	.....	900	.....	.....	.....	.....	.....	120
526	17,123	5,205	29,227	.....	5,266	44,192	3,266	10,185	17,654	414	1,355	3,802	6,233	121
12,032	15,408	.....	72,068	.....	.....	1,454	.....	.....	515	939	.....	.....	.....	122
5,602	1,937	.....	32,585	.....	3,513	122,158	2,524	12,357	12,769	28,375	219	61,404	.....	123
.....	.....	.....	31,755	.....	1,313	1,850	.....	1,550	.....	.....	.....	300	.....	124
2,387	.....	.....	44,125	.....	5,547	58,983	.....	842	.....	.....	847	56,494	.....	125
2,728	16,002	8,468	34,250	.....	816	45,569	3,204	25,503	11,012	.....	.....	5,537	.....	126
679	939	.....	53,761	.....	418	2,541	.....	2,441	.....	.....	.....	100	.....	127
1,950	2,542	.....	42,597	.....	.....	111,613	.....	3,248	.....	.....	100	100,917	.....	128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.														
$1,315	.....	$624	$26,024	.....	$1,872	$7,203	$720	$5,713	.....	$409	.....	$361	.....	129
1,297	$1,583	288	43,584	.....	4,623	.....	.....	.....	.....	.....	.....	.....	.....	130
5,851	163	312	25,483	.....	1,972	8,135	.....	2,623	.....	.....	.....	.....	.....	131
12,785	11,069	7,189	38,992	.....	.....	63,960	2,599	38,357	$19,603	.....	.....	1,602	$363	132
9,005	10,585	6,515	40,934	.....	1,753	82,710	3,199	18,794	18,777	.....	.....	41,563	.....	133
10,815	782	.....	59,366	.....	.....	17,738	.....	16,267	.....	.....	.....	1,471	.....	134
21,993	936	1,298	34,082	.....	.....	4,687	.....	4,087	.....	600	.....	.....	.....	135
2,491	.....	.....	32,969	.....	190	338	.....	.....	.....	.....	.....	.....	.....	136
3,914	80	.....	19,394	.....	.....	15,594	900	11,419	686	.....	.....	.....	.....	137
13,330	11,773	1,253	33,580	.....	842	15,329	1,077	12,394	268	150	.....	1,029	.....	138
9,110	.....	.....	.....	.....	641	3,410	.....	1,665	.....	.....	.....	1,745	.....	139
1,745	12,453	2,939	25,505	.....	.....	52,939	4,101	37,782	2,099	.....	.....	8,956	.....	140

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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—continued. Corrections. Institutions for adults.	Institutions for minors.	Probation boards and officers.	VII.—EDUCATION. Total.	Schools.	Libraries.	VIII.—RECREATION. Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.											
67	Yonkers, N. Y.			$3,300	$786,799	$773,222	$13,577	$39,023		$12,144	$26,879	
68	Schenectady, N. Y.				551,131	539,131	12,000	18,107		5,838	12,269	
69	Kansas City, Kans.	$8,525			541,061	532,738	8,323	25,623		4,853	20,770	
70	Oklahoma City, Okla.	7,516			397,736	390,755	6,981	27,571	$2,610	172	24,789	
71	Wilmington, Del.				403,625	385,547	18,078	38,961	1,003	4,227	33,731	
72	Duluth, Minn.	1,706			613,267	593,374	19,893	31,543		8,778	22,765	
73	Akron, Ohio	6,695			607,834	599,234	8,600	8,153		750	7,403	
74	Norfolk, Va.	6,364			412,477	405,999	6,478	47,082	2,280	5,569	37,735	$1,498
75	Elizabeth, N. J.				437,415	415,944	21,471	14,388		6,553	7,835	
76	Utica, N. Y.		$1,559	1,560	453,625	422,534	31,091	40,044	207	5,955	33,882	
77	Somerville, Mass.		615		520,171	483,532	36,639	59,396		9,077	50,319	
78	Waterbury, Conn.			1,080	533,461	510,138	23,323	22,252	640	3,392	18,220	
79	St. Joseph, Mo.	9,485			436,601	416,844	19,757	20,448	1,001	1,177	18,270	
80	Manchester, N. H.				291,893	273,788	18,105	30,657		4,197	26,460	
81	Troy, N. Y.				378,963	370,463	8,500	28,815		5,099	23,716	
82	Hoboken, N. J.				575,730	554,741	20,989	38,383		10,998	27,385	
83	Wilkes-Barre, Pa.				328,339	328,339		27,850		2,796	25,054	
84	Fort Wayne, Ind.				347,180	330,128	17,052	28,249		5,162	23,087	
85	Jacksonville, Fla.	16,472			174,576	163,790	10,786	31,653	3,807	1,816	26,030	
86	Evansville, Ind.				359,122	341,884	17,238	58,380		1,464	56,916	
87	Erie, Pa.				381,509	366,355	15,154	9,158		315	8,843	
88	East St. Louis, Ill.				272,359	264,746	7,613	26,920		4,956	21,541	423
89	Passaic, N. J.				404,718	390,196	14,522	8,556		3,253	5,303	
90	Harrisburg, Pa.				403,900	398,900	5,000	33,175		5,061	28,114	
91	Peoria, Ill.	27,602			475,689	455,294	20,395	77,943	1,551	7,174	68,959	259
92	Wichita, Kans.	1,500			315,145	310,691	4,454	15,681	1,942	785	12,954	
93	Bayonne, N. J.				584,130	568,551	15,579	18,880		4,832	14,048	
94	South Bend, Ind.				402,011	388,390	13,621	36,097	45	13,804	22,248	
95	Savannah, Ga.	3,600			208,499	194,329	14,170	34,435		15,494	18,941	
96	Johnstown, Pa.	2,279	63		310,832	310,832		3,894		465	3,429	
97	Brockton, Mass.		404		451,982	429,421	22,561	19,368		4,993	14,375	
98	Sacramento, Cal.				586,729	563,958	22,771	59,276	3,361	11,728	44,187	
99	El Paso, Tex.	19,261			275,796	270,554	5,242	42,297	1,777	74	40,446	
100	Terre Haute, Ind.				400,510	385,031	15,479	17,309		875	16,434	
101	Holyoke, Mass.		383		374,751	358,751	16,000	29,887		14,673	15,214	
102	Portland, Me.				358,094	345,515	12,579	36,393		7,190	29,203	
103	Allentown, Pa.				264,574	259,574	5,000	7,899		2,999	4,900	
104	Springfield, Ill.	3,000			348,458	335,727	12,731	49,484		2,292	46,711	481
105	Canton, Ohio	1,968			364,292	357,919	6,373	4,419	343		4,076	
106	Charleston, S. C.	4,189			149,385	149,285	100	22,228		4,140	18,088	
107	Chattanooga, Tenn.	3,734	3,000	1,356	161,816	150,242	11,574	8,453	144	1,735	6,574	
108	Pawtucket, R. I.	1,203			337,262	319,788	17,474	13,569		2,744	10,825	
109	Berkeley, Cal.				553,541	528,088	25,453	23,395		10,316	13,079	
110	Altoona, Pa.	3,652			314,434	314,434		873		200	673	
111	Mobile, Ala.				115,511	115,511		12,729		18	12,711	
112	Atlantic City, N. J.				493,790	480,292	13,498	84,915		70,277	14,638	
113	Sioux City, Iowa				449,072	428,529	20,543	32,831	4,282	10,585	17,964	
114	Little Rock, Ark.	1,391			215,534	208,902	6,632	6,737		200	6,537	
115	Covington, Ky.	13,275			200,818	192,948	7,870	16,355		50	16,305	
116	Saginaw, Mich.	3,004			353,310	345,011	8,299	12,562		2,957	9,605	
117	Flint, Mich.				222,137	217,734	4,403	14,111		4,628	9,483	
118	Rockford, Ill.				372,185	355,419	16,766	23,658		4,400	19,258	
119	Tampa, Fla.	11,107	300		135,627	133,608	2,019	12,145		2,925	9,220	
120	Pueblo, Colo.	1,020			238,324	232,482	5,842	26,959	1,107	1,738	24,114	
121	New Britain, Conn.			1,283	324,450	311,450	13,000	19,771		2,944	16,827	
122	San Diego, Cal.				568,638	541,425	27,213	161,225	2,576	27,646	131,003	
123	Binghamton, N. Y.	1,597	947	1,966	302,348	291,821	10,527	12,556		4,874	7,682	
124	York, Pa.				187,098	186,484	614	6,038		400	5,638	
125	Springfield, Ohio		800		264,890	259,899	4,991	16,933		366	16,567	
126	Malden, Mass.		313		290,329	286,234	4,095	39,703	181	3,257	36,265	
127	Lancaster, Pa.				181,430	178,430	3,000	6,229		1,450	4,779	
128	Augusta, Ga.	7,348			177,179	176,879	300	8,760		350	8,410	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.											
129	Kalamazoo, Mich.				$307,732	$292,238	$15,494	$4,512		$514	$3,998	
130	Davenport, Iowa				360,254	344,828	15,426	40,206	$4,681	1,704	33,821	
131	Topeka, Kans.	$5,512			304,492	298,137	6,355	22,954	2,401	2,884	17,669	
132	Salem, Mass.		$1,436		215,269	198,679	16,590	29,158	854	6,568	21,736	
133	Haverhill, Mass.		377		286,677	268,445	18,232	21,121		5,174	15,947	
134	Pasadena, Cal.				512,813	485,490	27,323	66,040		8,646	54,262	$3,132
135	Bay City, Mich.				295,916	289,146	6,770	12,050			12,050	
136	McKeesport, Pa.	338			254,431	249,683	4,748	7,153		2,814	4,339	
137	Huntington, W. Va.	2,589			199,074	193,581	5,493	3,224			3,224	
138	Racine, Wis.	396		$15	292,416	280,661	11,755	28,574		10,781	17,793	
139	Lincoln, Nebr.				398,110	386,180	11,930	21,997	523	1,670	18,302	1,502
140	Chelsea, Mass.		1		236,299	228,566	7,733	22,311		1,584	20,727	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

IX.—MISCELLANEOUS.						X.—GENERAL.									
Total.	Mothers' pensions.	Soldiers' relief and burial.	Administration of— Public trust funds.	Administration of— Investment funds.	Other miscellaneous.	Total.	Pensions and gratuities for— Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.	Judgments and losses.	Undistributed expenses.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.															
$6,042	$3,603		$1,931	$508		$23,179	$18,729	$9,242	$7,849	$1,638			$4,450		67
3,667		$3,667				9,483	4,491	459	4,032				3,783	$1,209	68
						12,338	1,360	900	460				9,853	1,125	69
7					$7	1,902	1,421		1,421				481		70
17			17			22,262	9,563	5,955			$3,608			12,699	71
1,138			1,138			25,863	19,861	6,210	7,168	6,483			5,119	888	72
82			82			38,419	23,748	7,837	15,911				14,309	362	73
2,417			540		1,877	15,784	3,403	2,598	805				1,647	10,734	74
271			247	24		9,392	9,234	5,642	3,592					158	75
823		696	127			19,016	15,239	3,599	11,640				3,777		76
56,547	19,620	36,927				23,839	15,656	6,306	3,728		145	$5,477	6,693	1,490	77
4			4			14,445	4,694	2,445	2,249				6,514	3,237	78
5			5			11,131	3,322		3,322				318	7,491	79
2,165		1,365			800	1,954							1,700	254	80
27,822	25,245	2,446	31		100	31,963	28,066	8,511	10,173	9,382			2,997	900	81
242			242			29,080	20,308	10,724	9,584					8,772	82
40			40			14,526	4,073		2,874	1,199			5,790	4,663	83
68			68			10,292	5,684	2,478	3,206				732	3,876	84
						24,347	3,538	3,111	427				17,802	3,007	85
101			101			19,050	14,001	6,236	7,765				1,510	3,539	86
						5,411	5,411		2,515	2,896					87
						3,568	2,792		2,792				50	726	88
274		100	174			5,161	3,359	1,050	2,309					1,802	89
						15,932	10,889		3,097	7,792				5,043	90
2,877			307	2,500	70	20,821	18,773	4,143	13,850	780			1,015	1,033	91
						3,870	3,220		3,220				590	60	92
5,747		210	102		5,435	21,037	6,981	1,775	5,206					14,056	93
49			49			8,835	6,976	5,140	1,836					1,859	94
2,697					2,697	23,173	16,005	5,357	5,109		582	3,957	714	6,454	95
284				284		5,921	1,556		1,556				39	4,326	96
38,811	14,387	24,424				8,162	5,623	570	622		348	4,083	741	1,798	97
4,089			150	3,939		27,390	6,259	1,216	5,043				661	20,470	98
5,632					5,632	4,373								4,373	99
3,860			301		3,559	13,306	8,473	2,952	4,434	1,087			2,710	2,123	100
20,878	15,528	5,350				9,210	4,351	1,866	1,750			735	2,221	2,638	101
9,699		7,595	86	1,918	100	15,264	10,393	4,797	5,596				443	4,428	102
593					593	8,300	1,643		1,643					6,657	103
2,690			190		2,500	4,567	3,060	1,650	1,410				1,507		104
348			348			11,014	9,450	4,214	4,762	474			1,445	119	105
426			145	58	223	13,630	10,426	7,174	2,290	962			1,335	1,869	106
3,050		200	201	75	2,574	18,857	10,607	7,093	3,064	450			8,250		107
249		175		6	68	6,590	4,758	4,758					990	842	108
76				76		7,852							5,980	1,872	109
						11,646	7,133		1,477	5,656			38	4,475	110
						13,447							1,016	12,431	111
1,376			376		1,000	16,120	12,207	514	11,693					3,913	112
2			2			9,050	3,614	1,360	2,254				3,451	1,985	113
225					225	8,420								8,420	114
						4,116							806	3,310	115
						5,748	5,472	4,862	610				276		116
95				38	57	3,623	925					925	1,105	1,593	117
						4,255	3,839	3,299	540				100	316	118
917				832	85	5,181								5,181	119
						5,290							950	4,340	120
96		50			46	3,228	1,050	500	550				235	1,943	121
						19,906	4,533	4,533					50	15,323	122
9,956	7,681	2,244	31			3,563	3,563	1,232	2,331						123
160			160			3,310	1,191		1,191					2,119	124
179			179			13,672	12,481	4,385	4,447	3,649			923	268	125
34,076	14,219	19,651	206			8,088	5,484	600	3,112	925		847	2,170	434	126
						2,761	2,761		1,711	1,050					127
						21,290	12,172	4,653	7,243			276	1,097	8,021	128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.															
						$2,805	$2,000		$2,000				$69	$736	129
						30,471	3,811	$2,105	1,706				1,270	25,390	130
$24			$8		$16	15,077	9,175		4,018	$5,157			4,081	1,821	131
40,158	$16,522	$23,404	134	$98		35,761	10,939	2,745	3,155	566	$220	$4,253	1,048	23,774	132
43,260	6,556	36,505	168		31	10,413	3,692	2,121	1,571				6,721		133
3,650				257	3,393	4,574							532	4,042	134
						4,222	636		636				542	3,044	135
511				511		8,235	1,370	275	1,095				1,326	5,539	136
						2,375							1,493	882	137
						5,273	1,182	830	352				135	3,956	138
43,346					43,346	5,071	3,240		3,240				1,500	331	139
36,545	23,244	12,975		272	54	-13,683	7,415	1,640	2,676	1,586		1,513	5,454	814	140

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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.							
							Chief executive.		Financial.					
				Council and board of aldermen.	Clerk of council.	Legislative investigations.	Mayor.	Executive boards and commissions.	Auditor or comptroller.	Special accounting and auditing.	Treasurer or chamberlain.	Assessment and levy of revenue.	Collection of revenue.	Other financial.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.													
141	Superior, Wis.	$621,244	$53,029					$15,875	$1,551	$200	$1,975	$5,350	$2,107	
142	Macon, Ga.	600,866	47,301	$4,342			$4,105			600	4,148	6,685	4,726	$2,312
143	Muskogee, Okla.	331,944	39,485					14,184	5,359	454	1,934		898	
144	Woonsocket, R. I.	490,142	42,361	6,122	$200		1,951		2,818	500	3,654	6,847	719	270
145	Newton, Mass.	1,347,018	85,225	379	2,724		3,657		6,551	600	4,789	15,398	6,012	164
146	Montgomery, Ala.	390,999	41,063					11,311	1,957	700	4,336	4,256		
147	Butte, Mont.	878,873	87,937	9,060	5,808		6,496		5,689	150	12,963	1,738	2,856	48
148	Wheeling, W. Va.	512,781	48,839	665	1,000		4,988		4,526	212	12,692	2,067		616
149	Roanoke, Va.	409,263	52,854	113			2,347		4,075		2,895	3,583	8,577	329
150	West Hoboken, N. J.	447,667	31,175	3,218	1,000		1,000			2,220	1,611	3,014	2,709	116
151	East Orange, N. J.	810,903	57,615	5,849	1,675		3,438		5,735	670	9,832	7,525		1,020
152	Lansing, Mich.	556,610	62,664	8,321			2,029		2,978	200	6,213	4,271	97	
153	Galveston, Tex.	761,029	43,352					10,805	4,073	400	1,200	2,273	6,855	1,602
154	Fitchburg, Mass.	825,368	46,964	1,998	260		2,130		2,340		3,049	9,322	4,543	525
155	Chester, Pa.	374,281	34,743					12,124	400	210	1,000	3,199	3,700	5,483
156	Perth Amboy, N. J.	504,332	36,149	2,312			1,200		920	3,398	2,047	4,232	4,431	
157	New Castle, Pa.	411,061	34,585					10,544	1,925	75	1,006	2,598	6,482	1,367
158	Lexington, Ky.	509,803	58,059					19,048	3,965	700	2,315	4,341	3,170	743
159	Springfield, Mo.	430,878	41,207					11,267	1,500		50	2,359	8,315	213
160	Hamilton, Ohio	435,999	57,521	3,210	1,733		3,224		4,223	735	2,272	5,113	5,113	1,256
161	Charlotte, N. C.	361,270	31,590				2,836			135	4,295	3,957	4,408	
162	Decatur, Ill.	434,340	38,311					17,831	1,915	693	25		8,915	75
163	Dubuque, Iowa	479,049	35,035	3,320			1,539		2,511	306	4,923	3,950	570	2,009
164	Portsmouth, Va.	282,737	37,134	2,195	2,340		957		1,367		2,720	2,090	4,675	
165	Everett, Mass.	620,214	43,489	3,318	1,905		2,978		2,242		1,622	5,134	3,245	514
166	San Jose, Cal.	577,195	34,076	1,454	27		1,879	1,038	3,897	250	1,354		2,269	
167	Pittsfield, Mass.	665,025	44,469	545	413		1,480		2,360	1,022	2,712	8,892	5,529	580
168	Knoxville, Tenn.	501,750	40,053					18,347	3,677	426	3,623	1,671	3,226	150
169	Quincy, Mass.	744,475	51,128	1,277	400		3,389		2,826		3,328	10,296	5,873	765
170	Elmira, N. Y.	595,421	63,879	2,493			2,235			1,050	4,501	3,872	1,699	614
171	Joliet, Ill.	511,106	57,664					17,533	3,287	1,320		10,592	9,020	
172	New Rochelle, N. Y.	836,587	103,909	6,539	4,786		4,855		7,423		4,398	8,269	7,396	1,961
173	Auburn, N. Y.	548,158	47,324	5,221	1,817		1,963		2,916		4,430	4,010	1,295	
174	Cedar Rapids, Iowa	589,594	39,298					18,883	1,960	115	2,278	204	296	1,440
175	Niagara Falls, N. Y.	749,815	68,396					4,297		1,298	8,146	2,427	461	
176	Mount Vernon, N. Y.	882,391	98,171	6,671	3,310		7,084		7,395		1,762	5,795	5,859	189
177	Amsterdam, N. Y.	368,371	43,544	5,172	707		2,110		1,898		3,425	5,724	1,401	26
178	Lorain, Ohio	399,053	48,608	4,452	138		3,214		3,964	620	1,446	4,835	7,569	451
179	Quincy, Ill.	421,690	38,310	3,452	1,800		2,713		1,503	175	1,238	1,268	9,977	175
180	Jamestown, N. Y.	541,896	44,310	3,869			2,538		2,022	2,133	5,003	3,209	1,414	
181	Taunton, Mass.	547,801	42,685	5,384	500		1,246		2,448	752	6,097	6,815		998
182	Oshkosh, Wis.	437,516	26,707					11,766	1,393	195	1,535	1,468	10	
183	Waterloo, Iowa	382,250	16,621	1,500			2,250		1,333	229	97		549	
184	Fresno, Cal.	640,649	46,464	3,701			2,107		2,599	1,125			2,574	754
185	Everett, Wash.	387,346	33,588					7,245	3,799	353	5,440		3,031	324
186	Lima, Ohio	326,614	38,727	2,437	1,375		4,149		3,135		1,666	3,040	2,793	1,025
187	Jackson, Mich.	555,433	56,254					4,219	1,500	4,069	6,005	4,130		251
188	Stockton, Cal.	703,458	65,443					16,955	1,775	275	1,800	3,490	3,919	
189	Shreveport, La.	410,064	36,479					13,819	1,450	275	2,591	833	877	3,020
190	Austin, Tex.	402,606	34,125					12,779	2,003			5,104	3,487	1,838
191	Columbia, S. C.	420,993	33,852					12,797		288	5,047	190	1,975	123
192	Boise, Idaho	394,898	30,805					6,600		220	1,045	1,080	4,163	
193	Aurora, Ill.	399,938	29,770	2,469			1,234		3,852		300	2,056	9,570	
194	Williamsport, Pa.	368,422	35,181					11,001	1,600	70	2,150	2,800	4,829	2,457
195	Waco, Tex.	515,103	27,167					7,820	2,890	300		4,712	3,099	209
196	Joplin, Mo.	434,277	52,289					19,241	3,076	738	50	3,736	1,967	48
197	Orange, N. J.	479,007	37,825					8,880	6,376	225	3,709	2,302	222	516
198	Lynchburg, Va.	463,805	42,942	2,370	1,008		2,276		1,604	800	3,425	3,349	10,286	
199	Bellingham, Wash.	310,014	25,060	2,101	1,447		1,217		1,447	168	1,891	93	1,000	
200	Colorado Springs, Colo.	477,037	43,772					10,319	2,075	900	2,118		4,674	2,037
201	Brookline, Mass.	1,259,826	95,450					13,550	4,217		3,450	12,311	7,951	281
202	Danville, Ill.	389,327	40,767	3,849	1,462		2,500		1,403		500	911	10,580	231
203	Kenosha, Wis.	402,287	24,552	4,687			589		160		1,879	1,739	21	171
204	Newport, Ky.	280,912	35,092					18,102	1,844	385	1,392	2,009	55	
205	La Crosse, Wis.	389,829	32,550	4,469	1,180		1,024		1,872	600	3,135	2,513		
206	Council Bluffs, Iowa	355,604	18,678	2,207	2,835		1,885		1,838		1,700	200	827	
207	Tulsa, Okla.	493,581	69,428					8,043	4,002	4,498	2,954		6,080	775
208	Winston-Salem, N. C.	283,179	18,151	863			2,661			328	2,563	670	1,900	
209	Ogden, Utah	438,763	64,249					12,645	4,913		5,634	4,367	4,003	
210	Norristown, Pa.	189,669	15,074	863	883		870			75	1,358		5,031	1,973
211	Stamford, Conn.	626,869	52,301	6,802	1,000		1,300			225	2,442	4,665	3,408	622
212	Zanesville, Ohio	303,056	32,513	2,569	529		2,262		2,736		781	2,464	3,251	552
213	Madison, Wis.	569,003	36,564	8,307	4,359		1,040		3,536	485	3,339	1,667		
214	Waltham, Mass.	542,153	39,934	796	600		2,815		2,592	221	6,660	5,400		150
215	Easton, Pa.	324,830	24,459					7,295	1,146		1,294	2,112	5,292	2,089
216	Charleston, W. Va.	346,967	46,627	1,516	1,336		3,422		3,146	575	1,200	1,026	14,679	582
217	Poughkeepsie, N. Y.	494,314	38,811	4,229			1,187				4,019	1,786		5
218	Newport, R. I.	627,278	42,370	3,402	600		2,378			400	3,727	5,956	2,282	8
219	Wilmington, N. C.	293,791	27,677	3,599			2,665			300	4,765	2,159	5,904	177

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

I.—GENERAL GOVERNMENT—continued.																		
Executive branch—Continued.												Judicial branch.						
Legal.		Other general executive offices and accounts.																
Solicitor.	Other legal.	City clerk.	Engineer's department.	Public works and service.	Civil service.	Public safety.	Public buildings and grounds.	City planning.	Entertaining.	Conventions and league dues.	All other.	General municipal courts.	Justice courts.	Special courts.	Superior courts.	Coroner.	Marshal and sheriff.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.																		
$6,507		$1,402	$3,041	$2,741							$300	$2,685						141
4,493		2,911	4,177		$2,344				$200		823	1,500						142
3,151		5,543	4,538	1,218					25	$30		904						143
1,548		5,961	2,755								800			$1,902		$14		144
4,513		5,258	13,575		150		$4,697	$332	79		1,334							145
3,545	$50	3,385	5,774									83			$1,200			146
8,566			6,898						300	250		3,799						147
1,634			3,115								7,986	1,900						148
3,053			6,670									1,392		463	9,589	193		149
1,300		2,198								72		1,000		730				150
3,457		2,686	5,224							82		1,825		3,906				151
2,873		3,120	5,279							20		12,553						152
2,350			2,880									2,280						153
1,360		4,745	2,704		160		1,670	896			1,025							154
4,031			79							35		509						155
2,242		1,681										1,200		4,999			$900	156
2,849		2,381	3,782							35								157
1,708		3,456	4,139								3,436	4,703			1,300			158
2,612		3,982	2,721		1,131							2,448						159
2,507			6,346	3,520	799	$3,025						5,450						160
3,468			2,329					1,750		241	1,101	2,700						161
3,193			2,265							30				719				162
3,390		2,555	2,910							270								163
1,918			2,689							100		1,215		301	6,376	500		164
1,325		2,256	5,545	4,275	155			351			1,070							165
2,439		507	1,765		199					190	3,842	3,066						166
1,198		3,224		6,298														167
3,344						943						900						168
2,141		2,953	4,596	3,507				163			268							169
2,447		2,772	3,068	4,445	305					150		7,010						170
3,032			2,270	2,375								2,503						171
6,898		4,815	748	13,182	2,662			19			846	9,808		90				172
3,213		1,847	1,757	1,060	574					150	1,037	5,040		604				173
4,012			2,792									2,114						174
6,212		5,457	8,010		1,002						9,106	3,053		4,479				175
11,050		3,310		6,473	2,020			915				10,678						176
3,069		2,165		2,800	775	1,500				150		3,289		175				177
3,820			5,363	2,599	773	1,475						2,337						178
2,501			3,712	1,049								2,500						179
1,643		1,894	2,176	2,297	431					180		1,948						180
1,439		3,294	2,163				1,081	599			1,763							181
1,529		2,080	418						657			1,812						182
2,335		1,435	2,672							75		1,736						183
2,648			5,459					1,527		40		5,493						184
3,651			5,106		43					50		1,176						185
2,941			1,769	2,701	309	872						1,626	$189					186
1,867		5,072	2,125	2,078							9,775	1,167	1,660					187
4,244		3,797	5,649							40		5,626						188
4,352			2,380						50	125		2,430				228	500	189
2,071									10	53		4,984						190
2,418			3,128		606				1,024			1,216						191
3,246		3,903	4,555									825						192
2,136			648	551								2,400			520			193
3,524		1,180	710	35														194
2,700												987						195
2,172		3,209	8,562		1,217							1,260						196
1,818		3,595								60		1,571		4,023				197
2,090	109		4,972							24		699		298	5,902	184		198
5,631			5,730		67							563						199
3,413		4,850	5,624		330				1,595			1,280						200
12,936		5,443	12,625				5,778	1,302										201
1,833			2,822									2,091						202
1,603		4,346	1,200							25		1,993						203
1,785		2,200	634									2,693				246		204
1,912		1,181	1,591	4,704						200		912						205
1,813			2,200							50		1,022						206
10,328		3,946	21,574									1,548						207
1,918										50		3,891						208
4,563		3,287	4,693						400	2		4,515						209
724			129							27								210
2,851		5,915	3,565								744	7,460		877				211
2,488			1,996	2,476	221	780					150	2,518						212
3,499			1,069	153								2,672						213
1,444		3,391	4,505				2,170				700							214
1,225		1,617						95	116	35								215
2,611		1,800	5,641								4,932	1,200						216
2,448		2,864	5,750	100	334							3,580		745				217
1,600		5,098	1,098								600	550		3,492				218
1,842			1,847		1				50	190								219

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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.									
		Elections.	General government buildings.		Total.	General supervision.	Police department.	Fire department.		Militia and armories.	Register of deeds and mortgages.	Inspection service.		
			Care and maintenance.	Rent of leased buildings.				General conduct of department.	Water.			Total.	Buildings.	Plumbing.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.													
141	Superior, Wis	$3,894	$5,401		$167,488		$55,572	$71,111	$34,742			$3,415		$1,278
142	Macon, Ga	219	3,716		213,088		83,236	80,766	31,598	$4,063		6,120	$2,241	1,776
143	Muskogee, Okla	353	894		64,419		26,523	36,985						
144	Woonsocket, R. I	2,008	4,202		167,222		80,144	61,034	20,837		$1,738	1,765	243	1,485
145	Newton, Mass	5,722	9,291		206,771		107,867	83,909		1,114		6,038	1,500	1,956
146	Montgomery, Ala		4,466		139,996		63,176	70,710		645		5,465	788	1,405
147	Butte, Mont	14,534	8,780		244,683		113,998	87,324	29,688			6,539	2,144	1,832
148	Wheeling, W. Va	4,509	2,929		128,967		60,005	67,598				1,364	1,364	
149	Roanoke, Va	2,387	7,235	$613	108,955		48,146	53,979	5,929			900		
150	West Hoboken, N. J	4,109	6,878		105,825		62,526	39,614	1,114			1,853	750	1,103
151	East Orange, N. J	452	4,739		144,814		80,068	57,862		1,000		4,695	3,465	1,230
152	Lansing, Mich	5,138	9,572		101,990		29,205	49,678	19,500			2,589		1,300
153	Galveston, Tex	433	8,201		220,223		105,057	107,836		383		4,504	2,511	1,500
154	Fitchburg, Mass	4,770	5,467		168,752		55,052	74,585	30,920	1,070		5,345	1,607	1,990
155	Chester, Pa		3,473	500	67,697		34,378	21,446	6,200			5,669	1,000	1,000
156	Perth Amboy, N. J	1,072	5,515		87,334		44,911	34,615				6,793	1,519	1,405
157	New Castle, Pa		1,601		70,970		34,262	29,043	1,944			5,152		812
158	Lexington, Ky		1,535	3,500	143,214		55,785	51,839	32,168	10		2,273	1,375	898
159	Springfield, Mo	1,822	1,287	1,500	111,403		39,485	50,743	16,320			3,439	519	1,200
160	Hamilton, Ohio	5,911	3,085		88,852		40,016	47,195				936	936	
161	Charlotte, N. C	1,242	3,128		87,276		36,345	32,165	14,743	390		3,033	723	1,561
162	Decatur, Ill	1,450		1,200	82,386		34,976	44,000				2,992	1,100	
163	Dubuque, Iowa	3,563	3,219		104,733		38,925	63,739				990		
164	Portsmouth, Va	2,730	4,961		66,826		31,749	25,053	6,680			1,240		1,240
165	Everett, Mass	3,898	1,305	3,250	113,026		47,473	53,780	96	2,344		8,558	2,757	1,200
166	San Jose, Cal	6,190	3,710		106,035	$437	37,024	51,429	11,959			3,036	1,500	
167	Pittsfield, Mass	7,154	3,062		101,490		50,073	43,261		2		4,958	1,279	1,054
168	Knoxville, Tenn	614	3,138		151,885		53,630	73,136	21,468			3,626	1,383	1,216
169	Quincy, Mass	5,129	4,217		116,946		54,270	53,640		1,211		6,957	1,950	1,400
170	Elmira, N. Y	17,783	9,435		114,791		50,369	51,660	9,720			2,727	307	1,500
171	Joliet, Ill	670	912	4,150	90,216	278	34,246	44,038	10,000			1,654		1,654
172	New Rochelle, N. Y	14,223	4,991		130,273		67,342	40,179	16,091			4,149	1,857	1,500
173	Auburn, N. Y	5,848	4,542		114,251		41,185	57,687	11,445			2,415	1,000	915
174	Cedar Rapids, Iowa	2,141	3,070		78,365		29,614	42,616				3,705		1,676
175	Niagara Falls, N. Y	7,316	5,661	1,471	168,820		58,550	66,159	33,120			4,433	1,500	1,556
176	Mount Vernon, N. Y	15,989	2,310	7,361	149,310		77,773	41,511	20,524			6,935	3,185	3,146
177	Amsterdam, N. Y	6,425	1,283	1,450	68,565		23,827	41,242				3,035	1,200	1,235
178	Lorain, Ohio	3,549	1,823	180	96,714		35,796	41,089	16,300			2,929		1,059
179	Quincy, Ill	3,082	3,165		99,462		35,937	46,418	14,115			2,992		1,332
180	Jamestown, N. Y	7,863	5,690		96,567		35,390	46,889	8,000	4,031		2,087		1,080
181	Taunton, Mass	5,349	2,757		123,672		52,735	64,741		849		2,982	500	1,144
182	Oshkosh, Wis	1,111	2,733		77,462	100	21,194	35,873	18,371			1,858		1,000
183	Waterloo, Iowa	1,185	1,225		62,022		27,471	29,111				4,044		1,694
184	Fresno, Cal	6,467	11,970		134,551		47,038	72,986	2,928			8,909	2,189	1,500
185	Everett, Wash	45	3,085	240	72,964		24,958	30,243	11,363			4,337	1,287	1,471
186	Lima, Ohio	5,707	2,993		67,585		26,796	39,308				961		812
187	Jackson, Mich	6,291	2,443	3,602	95,563		38,008	50,852				4,833	1,051	1,330
188	Stockton, Cal	10,187	3,006	4,680	118,625		50,100	57,370	4,262			4,909	42	2,023
189	Shreveport, La	879	2,670		110,378		44,703	51,052	11,045			2,323	960	1,350
190	Austin, Tex		1,796		70,526		29,914	33,575		289		2,782	10	1,500
191	Columbia, S. C	1,096	3,944		146,010		68,893	53,482	20,000	225		2,545	370	1,363
192	Boise, Idaho	2,027	2,866	275	66,716		15,600	37,873	5,935			2,309	2,309	
193	Aurora, Ill	1,004	3,030		80,112	416	39,058	33,882				5,882	415	1,840
194	Williamsport, Pa		4,825		66,423		25,092	36,405	1,685			3,132		1,000
195	Waco, Tex	889	3,561		109,971		40,358	52,093	10,000	350		4,707	876	876
196	Joplin, Mo	833	3,870	2,310	112,666		54,180	41,961	11,896			4,629	418	1,218
197	Orange, N. J	520	4,008		96,442		47,890	44,690				2,930	849	849
198	Lynchburg, Va	1,763	469	1,314	104,351		47,107	55,963		868		180		180
199	Bellingham, Wash	1,966	1,739		39,501		18,941	15,814	2,944			797		
200	Colorado Springs, Colo		4,557		81,871		32,191	45,204				1,834		
201	Brookline, Mass	6,647	8,959		242,126		114,538	115,263				12,325	1,475	2,000
202	Danville, Ill	10,879	1,706		104,089		38,412	46,464	15,884			2,700	1,200	1,500
203	Kenosha, Wis	2,034	4,105		76,622		27,909	25,883	20,000			1,683	370	365
204	Newport, Ky	630	3,117		51,228		33,075	17,205				948	948	
205	La Crosse, Wis	3,381	3,876		78,802		26,616	49,811				2,339		759
206	Council Bluffs, Iowa	331	1,770		59,419		27,689	30,011				1,420		40
207	Tulsa, Okla	1,056	384	4,240	100,591		47,304	46,755				5,124	1,914	1,720
208	Winston-Salem, N. C	293	3,014		43,419		22,876	18,814				1,722	530	692
209	Ogden, Utah	8	14,919		68,713		35,666	29,864		230		1,332	382	362
210	Norristown, Pa		3,141		27,742		15,722	10,811				1,209	579	630
211	Stamford, Conn	2,276	7,220	929	98,847		38,722	48,920	4,517	415		3,235	1,425	1,275
212	Zanesville, Ohio	5,540		1,200	78,832		27,189	35,540	14,560			1,213		543
213	Madison, Wis	3,930	2,508		91,205	19	30,982	33,433	18,637			5,605	1,601	1,250
214	Waltham, Mass	3,432	4,558	500	95,951		37,929	39,304	2,050	437		4,097	544	1,525
215	Easton, Pa		2,143		52,456		22,068	28,523	1,440			425	425	
216	Charleston, W. Va	1,521		1,440	71,204		31,809	32,360	6,135			900	900	
217	Poughkeepsie, N. Y	5,566	6,198		71,867		37,560	29,103				3,995	2,188	1,200
218	Newport, R. I	5,246	5,933		143,873		71,471	62,865			800	3,726	1,893	1,282
219	Wilmington, N. C	1,961	2,217		84,484		45,903	38,927		600		1,039	218	821

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

II.—PROTECTION TO PERSON AND PROPERTY—continued.											III.—CONSERVATION OF HEALTH.						
Inspection service—Continued.				Other protection to person and property.										Prevention and treatment of communicable diseases.			
Weights and measures.	Electric wiring.	Boilers.	All other.	Total.	Police and fire alarm.	Humane societies.	Pounds.	Examining plumbers and engineers.	Employment agencies.	All other.	Total.	Health department administration.	Vital statistics.	Tuberculosis.	Other communicable diseases in hospitals.	Other treatment of communicable diseases.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.																	
$2,137				$2,648			$2,098	$13	$537		$12,134	$3,550	$115		$2,098	$2,848	141
	$2,103			7,305	$6,951		54			$300	7,649	3,874			116	56	142
				911			911				2,770	1,306			44	570	143
37				1,704	1,472		156			76	4,025	378	797			799	144
1,972	500		$110	7,843	6,598					1,245	22,842	7,010	627	$798	8,374		145
	3,272										17,196	5,904		1,425	3,915		146
	2,563			7,734	582		1,536	243	1,631	3,742	11,898	5,868				1,796	147
											5,498	3,558				140	148
900				1			1				8,879	5,021			2,474		149
				718			718				4,261	2,489	446				150
				1,189		$289	900				11,515	6,145		250		278	151
1,289				1,018				1,018			7,337	3,066			806		152
293				2,643		450	793			1,400	16,035	1,980	1,200			9,725	153
1,630			118	1,780	375		1,102			303	41,646	5,267	540	23,712	3,076	3,564	154
3,669				4			4				5,232	3,115				1,317	155
1,200	2,669			1,015	533	20	462				13,899	4,913	472	59	3,915	1,327	156
1,034	3,306			569			419	150			4,746	2,085			629	357	157
				1,139		600	539				11,951	3,865		3,680	1,647		158
400	1,320			1,416		1,416					5,033	497			1,708		159
				705		320	385				6,987	4,667		750	370		160
25	724			600		600					3,917	508	462			1,669	161
992	900			418			262	156			6,121	3,359			124	352	162
	990			1,079	264	300	515				3,433	1,531			10	6	163
				2,104		275	279	50		1,500	4,576	2,114	104		1,183	1,175	164
1,489	3,112			825	38					787	23,191	4,091	406	12,277		3,010	165
	1,536			2,150			916	9	775	450	8,532	3,881					166
1,526	1,099			3,196	2,304		313			579	17,839	2,178	1,071	3,229		7,593	167
457	570			25			25				6,946	2,863			418	1,173	168
1,602	2,005			868						868	24,055	2,426	581	9,066	2,044	8,730	169
920				315		30		170		115	22,374	4,946	738	10,840	485	28	170
											3,120	1,616				338	171
792				2,512		120	1,901	191		300	48,491	7,080	148		36,474	786	172
500				1,519	101	21	779	318	300		27,355	3,473	797	18,881		1,441	173
213	1,816			2,430			170			2,260	2,624	1,112				836	174
1,377				6,558	5,007		387	703		461	17,279	5,098	1,226	1,595	6,041		175
517		$87		2,567		325	1,019	576		647	22,962	6,837				9,477	176
600				461				461			19,510	4,631	413	1,415	1,478	7,750	177
645	1,225			600		600					6,246	1,567			671		178
	1,660										1,081	910			68	103	179
1,007				170				170			8,166	3,649	56	1,056	546	602	180
738	600			2,365			2,131			234	12,756	1,801	536	5,686	481		181
858				66			66				2,606	1,396			1,210		182
450	1,900			1,396	381		6			1,009	2,356	600			27		183
	5,220			2,690			1,190		1,500		8,186	4,352		54			184
300	1,279			2,063			978		1,035	50	5,290	2,860				135	185
149				520		520					2,726	1,238			682		186
1,248	1,204			1,870		600	1,270				22,953	9,604		9,649			187
	2,844			1,984		600	1,384				5,078	1,561				184	188
	13			1,255		420	224			611	13,916	5,397	606		3,051	1,820	189
1,272				3,966		600	2,766			600	2,269					769	190
	812			865		780	85				8,291	3,477			288	2,525	191
				4,999			1,534		1,137	2,328	4,333	2,986	360		599	332	192
180	1,217	300	1,930	874	466		300	108			4,569	2,864				509	193
1,132	1,000			109			69	40			4,711	2,218				943	194
1,608	1,347			2,463			375			2,088	7,046	211			2,726	2,009	195
1,285	900		808								5,501	2,772			1,615		196
1,232				932			932				10,615	3,022				1,529	197
				233	233						12,710	7,444		2,279	200	444	198
265	532			1,005			149		756	100	1,851	1,411				434	199
	1,834			2,642	745	650	99			1,148	11,084	4,002	400	1,110		1,275	200
1,880	3,711		3,259								51,734	2,896	251	4,174	24,702	10,224	201
				629						629	2,428	1,060		213		1,155	202
948				1,147						1,147	5,353	3,035		57		241	203
											2,524	2,323				201	204
1,265	315			36					36		5,149	4,362				537	205
	1,380			299	99		200				3,394	794		180			206
	1,490			1,408			1,378	30			12,756	6,218			1,932	513	207
	500			7			7				12,728	5,428	300	9	2,507	1,778	208
49	477		62	1,621			307			1,314	3,835	1,940				1,303	209
											2,182	778	155			349	210
535				3,038			1,882			1,156	27,294	4,036	1,748	5,998		12,630	211
670				360		360					2,758	1,070			281	869	212
1,414	1,250		90	2,529	2,029	500					9,486	2,207			3,973		213
1,278	750			12,134	11,579					555	16,008	4,169	336	3,265	3,865	1,201	214
											2,496	659			618		215
											4,256	2,681		450			216
607				1,209			736	473			60,487	3,692	426	47,734		2,787	217
551				5,011			1,139			3,872	18,626	4,348	392	2,292	4,143	923	218
				15						15	10,894	3,465	378	1,869		1,404	219

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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—con.				IV.—SANITATION, OR PROMOTION OF CLEANLINESS.						V.—HIGHWAYS.		
		Conservation of child life.		Food regulation and inspection.		Total.	Sewers and sewage disposal.	Refuse collection.	Refuse disposal.	Public convenience stations.	Other sanitation.	Total.	General administration.	Care and maintenance of roadways.
		Medical work for school children.	Other conservation of child life.	Milk and dairy control.	Other food regulation.									
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.—Continued.														
141	Superior, Wis.	$962		$813	$1,748	$22,621	$7,550	$11,471	$1,440		$2,160	$75,395	$1,360	$34,281
142	Macon, Ga.			1,278	2,325	55,041	2,219	45,510	612		6,700	45,682	3,043	20,349
143	Muskogee, Okla.			850		7,852	1,982	4,364	1,506			35,082		12,055
144	Woonsocket, R. I.	1,750		301		24,330	15,061	9,269				84,141	2,786	35,673
145	Newton, Mass.	5,283		631	119	116,893	54,028	59,363	2,463		1,039	243,116	11,397	83,188
146	Montgomery, Ala.	450		2,080	3,422	37,930	4,448	27,759	1,789		3,934	32,606		17,796
147	Butte, Mont.		$1,179	1,539	1,516	127,431	15,505	100,228	8,936		2,762	127,100	5,120	24,353
148	Wheeling, W. Va.			600	1,200	36,767	2,479	26,336	5,452		2,500	59,324		23,685
149	Roanoke, Va.	450			934	22,488	3,884	14,605	2,313		1,686	44,076		18,224
150	West Hoboken, N. J.	1,086	240			31,109	4,202	25,907			1,000	26,908		7,626
151	East Orange, N. J.	2,831	932	1,079		81,049	16,022	63,297			1,730	102,676		17,999
152	Lansing, Mich.	2,265		700	500	35,024	6,549	26,929		$620	926	85,164	2,962	30,160
153	Galveston, Tex.	850		1,200	1,080	92,945	14,466	62,258	9,111	325	6,785	107,618	1,200	53,028
154	Fitchburg, Mass.	3,202		462	1,823	46,934	24,812	21,232	165	724		140,611		45,928
155	Chester, Pa.	800				23,332	4,681	18,286		365		49,218		17,561
156	Perth Amboy, N. J.	860	1,338		1,015	39,044	5,907	33,137				43,327	1,516	11,509
157	New Castle, Pa.	1,000			675	20,468	1,007	13,228	637	3,031	2,565	38,572	2,154	10,844
158	Lexington, Ky.		1,200	992	567	33,098	1,792	18,624	10,392		2,290	59,800	1,437	9,135
159	Springfield, Mo.	1,000		600	1,228	21,754	6,762	14,143			849	33,441	2,381	9,452
160	Hamilton, Ohio				1,200	41,690	2,932	37,903			855	13,435		9,047
161	Charlotte, N. C.			742	536	43,630	9,183	23,389	6,528		4,530	51,547		19,110
162	Decatur, Ill.	1,205			1,081	19,906	4,274	15,342	290			33,076		6,984
163	Dubuque, Iowa	1,000		486	400	28,176	6,280	19,948	1,198		750	96,838	1,200	39,178
164	Portsmouth, Va.					38,540	16,123	18,494	2,290		1,633	27,687		9,217
165	Everett, Mass.	2,319		725	363	38,828	13,956	21,546	3,200		126	64,879	2,571	17,720
166	San Jose, Cal.	1,645		1,672	1,334	26,510	1,534	21,536	2,953	187	300	90,707	2,973	30,661
167	Pittsfield, Mass.	2,050			1,718	38,225	24,062	12,920	333		910	104,052	1,161	31,386
168	Knoxville, Tenn.			525	1,967	30,975	614	29,341			1,020	54,151		20,865
169	Quincy, Mass.	600		244	364	55,575	13,985	34,548	780		6,262	137,823		41,377
170	Elmira, N. Y.	2,911		854	1,572	27,886	1,583	22,918	150	3,235		61,162		9,499
171	Joliet, Ill.	1,166				36,716	3,613	30,243	2,657		203	40,255		9,061
172	New Rochelle, N. Y.	2,622	981	400		85,265	15,062	69,303			900	91,418		23,192
173	Auburn, N. Y.	1,330		1,433		30,255	5,435	23,892			928	114,446	1,600	46,562
174	Cedar Rapids, Iowa	20		656		41,300	8,477	29,842	600		2,381	56,666	5,626	8,312
175	Niagara Falls, N. Y.	1,000	1,071	1,248		84,831	5,990	77,591			1,250	137,186	7,406	18,463
176	Mount Vernon, N. Y.	6,648				57,822	12,365	41,295	2,002		2,160	105,787	5,275	28,720
177	Amsterdam, N. Y.	2,511		1,312		37,620	4,488	27,644	4,488		1,000	43,705		18,149
178	Lorain, Ohio	2,314			1,694	27,270	7,008	17,554	674		2,034	41,740		10,450
179	Quincy, Ill.					18,339	933	11,719	4,602		1,085	54,082		21,366
180	Jamestown, N. Y.	1,940		317		31,547	3,378	25,216	853	900	1,200	61,027	3,895	20,840
181	Taunton, Mass.	1,660		930	1,662	28,877	10,817	16,057	100	1,903		70,311	3,334	37,509
182	Oshkosh, Wis.					18,871	5,416	11,779	500		1,176	78,603		32,130
183	Waterloo, Iowa	1,501		228		21,025	2,015	15,085	2,022		1,903	39,067	455	5,851
184	Fresno, Cal.	660		1,620	1,500	31,061	10,321	18,324	916		1,500	64,126	2,963	16,286
185	Everett, Wash.	1,095		600	600	1,408	228	357	823			42,664		26,547
186	Lima, Ohio			806		14,181	1,596	10,955			1,630	36,773	900	10,516
187	Jackson, Mich.	1,993		1,007	700	29,740	16,308	10,409	1,596		1,427	79,379		37,627
188	Stockton, Cal.	2,386			947	59,898	18,301	39,726	1,800		71	106,622	5,027	37,922
189	Shreveport, La.	480		740	1,822	73,916	31,923	35,652	2,734		3,607	42,068	1,500	15,899
190	Austin, Tex.			750	750	36,747	6,778	27,190	421		2,358	67,192		66,396
191	Columbia, S. C.		1,011	450	540	34,957	7,930	23,292			3,735	62,482		36,327
192	Boise, Idaho	56				18,289	7,989	9,065	600		635	70,503		20,875
193	Aurora, Ill.	776			420	34,507	4,247	24,574	4,437		1,249	40,518	1,500	12,183
194	Williamsport, Pa.	1,550				12,018	887	10,502	552		77	46,438		21,723
195	Waco, Tex.	600			1,500	35,710	1,200	32,350			2,160	98,465		47,966
196	Joplin, Mo.			23	1,091	18,859	1,524	14,680			2,655	45,605	2,340	27,057
197	Orange, N. J.	3,441	1,838	785		45,872	15,716	28,206			1,950	39,048		7,266
198	Lynchburg, Va.	2,042		301		36,229	8,982	23,166	2,468		1,613	67,287	2,460	39,422
199	Bellingham, Wash.	6				6,757	2,002	4,755				20,628		10,694
200	Colorado Springs, Colo.	1,170		1,590	1,537	11,704	4,417	4,912	526		1,849	59,059	6,440	13,877
201	Brookline, Mass.	4,932		2,401	2,154	107,915	13,594	82,200	6,217	4,129	1,775	212,174	8,645	65,125
202	Danville, Ill.					17,184	4,829	9,284	882	581	1,608	38,471		16,268
203	Kenosha, Wis.	1,343			677	12,054	2,218	9,637			199	48,881	2,735	19,348
204	Newport, Ky.					33,035	7,459	22,157	2,929		490	35,771	1,358	18,738
205	La Crosse, Wis.	250				14,858	2,614	10,474	897		873	39,989		10,973
206	Council Bluffs, Iowa	2,000	420			18,360	9,095	6,491	1,490		1,284	37,213	1,114	8,473
207	Tulsa, Okla.	853		3,240		17,869	5,387	9,172	358	637	2,315	41,557		18,326
208	Winston-Salem, N. C.	562		657	1,487	38,260	9,626	25,103	869		2,662	37,614		17,546
209	Ogden, Utah	450		142		21,174	1,752	14,101	2,874	736	1,711	61,743	2,885	9,856
210	Norristown, Pa.	900				5,227	4,627				600	17,243		8,649
211	Stamford, Conn.	1,387		1,043	452	69,049	18,189	48,983	1,877			91,461		37,099
212	Zanesville, Ohio			538		22,952	4,713	14,790	2,583		866	31,426		3,390
213	Madison, Wis.	1,998		872	436	49,599	23,045	21,678	2,441		2,435	76,368	3,790	11,933
214	Waltham, Mass.	1,400		1,072	700	34,639	14,681	18,829	1,129			100,635	3,037	53,705
215	Easton, Pa.	1,219				31,715	2,100	[1] 28,175			1,440	45,726		15,182
216	Charleston, W. Va.			1,125		16,498	2,997	9,103	3,273		1,125	34,743	2,907	10,084
217	Poughkeepsie, N. Y.	1,300	3,948		600	30,770	4,767	24,443	360		1,200	68,908	4,667	10,564
218	Newport, R. I.	3,858		1,430	1,240	70,443	11,825	49,073	6,653	844	2,048	99,685	3,320	29,222
219	Wilmington, N. C.	411	514	1,342	1,511	27,842	7,713	11,657	3,166		5,306	54,602	200	28,929

[1] Includes expenses for refuse disposal.

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

V.—HIGHWAYS—continued.						VI.—CHARITIES, HOSPITALS, AND CORRECTIONS.								
								Charities.				Hospitals.		
Care and maintenance of other highway structures.	Prevention of street dust.	Other care of streets, roads, and alleys.	Street lighting.	Waterways.	Repair and construction for compensation.	Total.	General supervision.	Outdoor poor relief.	Poor in institutions.	Care of children.	Other charities.	General hospitals.	Insane in institutions.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.—Continued.														
$2,648	$6,593	$7,198	$23,287		$28	$978		$978						141
1,294			17,427		3,569	60,691		6,419			$965	$44,864		142
			20,605		2,422	16,502		1,720				1,721		143
2,174	13,350	3,544	25,696		918	18,952	$1,558	9,397	$5,542	$841	142	1,472		144
17,725	30,763	18,397	61,037		20,604	32,310	3,318	15,578	10,322			2,653		145
3,080	224		11,196		310	11,905		5,897				2,550		146
14,839	40,178		41,924		686	10,985						3,651		147
2,897			32,633		109	6,283								148
4,333	225		20,769		525	17,027		3,374	1,878	349	500	3,000		149
85			18,714		483	5,819		5,030			50	739		150
3,597	20,490	5,295	50,508		4,187	13,158		7,648	1,110	100		4,300		151
4,675	10,917	1,466	34,604		380	14,219	877	8,680				3,734		152
1,200	8,455		35,635	$3,100		98,498						96,060		153
11,943	23,522	13,623	45,595			95,306	2,151	17,441	11,418			64,075		154
80			31,577			900		900						155
	1,152	2,256	25,226		1,668	10,342		4,062	2,065	783		3,000	$432	156
1,544	122		22,122		1,786	18,646	920	6,019	1,881			1,512	5,729	157
224	2,864		46,131		9	32,625		3,388	1,320	5,398	3,060	14,533		158
	3,192		18,019		397	18,487	420	2,805		12,315	190	2,757		159
1,075	3,313					20,841		3,033		1,500	15,572			160
862			31,006		569	4,252		1,240		1,500	1,200	312		161
4,236			21,784		72									162
5,063	8,179		42,947	253	18	500		500						163
1,450			15,777		1,243	10,889		545	7,228	458	550	1,200		164
1,453	10,156	8,990	23,825		164	29,631	4,099	23,079				1,058		165
413	15,447		40,037		1,176									166
9,125	13,676	9,545	39,159			28,259	2,778	10,384	13,032			2,053		167
2,799			28,951		1,536	45,302		3,646	100	693	300	40,563		168
21,800	19,552	16,014	39,080			32,274	1,691	17,689	7,600			5,000		169
5,606	682	2,594	41,602		1,179	35,643		5,686	6,619	10,369	195	11,867	779	170
851			30,159		184									171
536	12,856	278	54,147		409	30,692	2,479	2,865	6,348	8,900		10,064	36	172
1,509	5,067	2,989	55,622		1,097	32,408	2,667	13,716	6,904	4,198		3,872		173
6,507	240	3,740	31,254		987	460		460						174
17,725	3,328	4,410	36,890		48,964	18,723	2,200	6,523				10,000		175
3,269	12,402	2,684	50,474		2,963	37,254	1,225	6,724	7,805	11,302		8,563		176
293		3,073	20,702		1,488	23,808	1,448	13,302	1,526	2,176	629	3,342		177
2,867	136		22,752	981	4,554	2,740						964		178
822	72		27,873	200	3,749	7,223								179
3,712		4,150	28,430			77,843		17,214	12,009	1,089		46,506		180
8,945	13,592	6,871		60		37,108	1,811	12,205	20,483			2,560		181
8,665	12,284		25,524			16,811		16,659				152		182
1,590	2,242	1,378	27,223		328	35		35						183
2,571	8,753		31,929		1,624	239						239		184
1,007			14,298		812	629								185
1,430			23,876		51	8,594		888				6,293		186
5,120	3,635	423	31,647		927	44,136	1,147	6,358	489			33,253	1,977	187
3,538	16,885		43,122		128	9,409						9,409		188
			23,037		1,632	5,507		150	650	2,460				189
126	660				10	27,643		5,394				19,482		190
200	1,141		27,814			29,401		5,752	229	315	810	16,300		191
1,762	20,592		25,057		2,217	1,375		1,200						192
6,950	95		19,666		124	282		112		170				193
722	1,896	1,298	19,663		1,136	28,352	1,631	7,007	6,785	80	525		11,964	194
	22,570		27,929			7,195		2,243	1,400			3,000		195
592	3,263		10,435		1,918	18,076		5,004		10,660	566	1,846		196
3,423	9,046	1,711	17,308		294	20,405		7,795	7,560			5,050		197
72	575		24,758			49,479		5,164	7,659		1,600	17,950		198
1,461			8,473			646								199
7,194	4,782	139	23,510		3,117	1,675		1,675						200
11,270	28,599	37,866	60,669			24,472	865	10,423	6,462	551		5,830		201
1,439	141		20,623			1,930		715						202
2,152	1,829		22,043		774	12,502	1,008	8,272		2,231		545		203
			15,565		110	17,812	490	2,935		948		4,500		204
4,997	4,293	1,190	18,414		122									205
1,606			25,285		735									206
664			18,550		4,017	12,506		1,520						207
2,144			17,924			35,861		3,149				32,712		208
3,739	14,927	3,468	25,998		870	4,356		310						209
68	26		8,474		26	38		38						210
2,242	17,303	1,557	27,463		5,797	33,866		14,174	6,369	256	1,067	3,012	7,384	211
2,560	500		24,976			4,570		1,789				893		212
3,492	14,882	2,596	38,236		1,389	5,778						5,778		213
3,960	10,088	3,961	25,795		89	23,574	1,580	14,194	5,101			2,112	4	214
1,376	4,136	1,197	18,951		4,884									215
934	590	478	19,750			6,558		79				934		216
4	13,070	2,581	38,022			23,266		4,520	17,206	940				217
5,687	14,818	7,759	38,679	200		39,169	480	14,781	12,568	283		10,417		218
7,091			18,382			12,661		2,012				10,649		219

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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—continued. Corrections. Institutions for adults.	Institutions for minors.	Probation boards and officers.	VII.—EDUCATION. Total.	Schools.	Libraries.	VIII.—RECREATION. Total.	Educational recreation.	General recreation.	Parks and trees.	Quasi productive park enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.											
141	Superior, Wis.				$265,155	$254,010	$11,145	$20,490	$68	$3,120	$16,489	$813
142	Macon, Ga.	$8,443			141,682	140,341	1,341	20,122		7,463	12,659	
143	Muskogee, Okla.	13,061			145,387	139,708	5,679	16,072	6,071		10,001	
144	Woonsocket, R. I.				140,086	137,030	3,056	4,957		3,830	1,127	
145	Newton, Mass.		$439		493,953	464,659	29,294	104,449		18,695	85,754	
146	Montgomery, Ala.	3,458			98,915	94,202	4,713	4,935	1,119	531	3,285	
147	Butte, Mont.		7,334		251,077	222,293	28,784	2,209		2,016	193	
148	Wheeling, W. Va.	6,283			224,621	217,088	7,533	690			690	
149	Roanoke, Va.	7,926			138,611	138,611		5,044		347	4,697	
150	West Hoboken, N. J.				233,581	227,812	5,769	3,314		351	2,963	
151	East Orange, N. J.				371,497	350,316	21,181	17,058		7,592	9,466	
152	Lansing, Mich.	208		$720	232,475	223,696	8,779	15,781	43	1,195	14,543	
153	Galveston, Tex.	2,438			161,909	161,909		14,221		3,003	11,218	
154	Fitchburg, Mass.		221		232,036	223,707	8,329	20,840	11	3,732	17,097	
155	Chester, Pa.				182,785	181,785	1,000	4,384		645	3,739	
156	Perth Amboy, N. J.				260,591	254,739	5,852	4,767		1,467	3,300	
157	New Castle, Pa.	2,585			214,204	210,174	4,030	2,709		1,844	865	
158	Lexington, Ky.	4,986			156,705	150,458	6,247	10,632		994	9,638	
159	Springfield, Mo.				186,823	180,718	6,105	9,933			9,933	
160	Hamilton, Ohio	736			186,540	182,040	4,500	3,625			3,625	
161	Charlotte, N. C.				127,821	122,364	5,457	5,182		3,000	2,182	
162	Decatur, Ill.				231,177	220,795	10,382	16,748	1,415	761	14,572	
163	Dubuque, Iowa				176,216	165,828	10,388	24,900		2,826	21,000	1,074
164	Portsmouth, Va.	908			91,868	91,318	550	458		458		
165	Everett, Mass.		1,395		240,702	230,703	9,999	28,367		8,757	19,610	
166	San Jose, Cal.				281,193	272,621	8,572	25,279	74	5,889	19,316	
167	Pittsfield, Mass.		12		279,087	268,087	11,000	19,742		3,814	15,928	
168	Knoxville, Tenn.				168,607	168,543	64	946			946	
169	Quincy, Mass.		234		282,298	265,074	17,224	24,482		5,592	18,890	
170	Elmira, N. Y.	128			242,289	237,289	5,000	10,337	338	1,481	8,518	
171	Joliet, Ill.				255,854	246,107	9,747	6,859		170	6,689	
172	New Rochelle, N. Y.				300,811	290,795	10,016	31,113		7,204	18,497	5,412
173	Auburn, N. Y.		100	951	169,251	163,651	6,200	4,889		2,059	2,830	
174	Cedar Rapids, Iowa				345,002	332,492	12,510	21,619	1,941	1,552	18,126	
175	Niagara Falls, N. Y.				220,061	212,727	7,334	14,378		2,016	12,362	
176	Mount Vernon, N. Y.			1,635	379,432	366,565	12,867	11,558		2,687	8,871	
177	Amsterdam, N. Y.	641		804	126,401	123,401	3,000	2,128		2,128		
178	Lorain, Ohio	1,776			162,244	158,303	3,941	11,703		1,195	10,508	
179	Quincy, Ill.	7,223			183,259	177,336	5,923	18,208		285	17,923	
180	Jamestown, N. Y.			1,025	204,413	204,413		8,615		1,516	7,099	
181	Taunton, Mass.		49		198,515	189,831	8,684	9,700		1,997	7,703	
182	Oshkosh, Wis.				195,461	188,215	7,246	7,719	180	1,556	5,597	386
183	Waterloo, Iowa				222,936	206,225	16,711	12,322	249	504	11,569	
184	Fresno, Cal.				306,361	296,889	9,472	40,096	17	16,597	23,482	
185	Everett, Wash.	620			222,683	217,721	4,962	4,832			4,832	
186	Lima, Ohio	1,413			153,565	150,192	3,373	3,203			3,203	
187	Jackson, Mich.	228		684	197,996	186,730	11,266	23,428		4,431	18,997	
188	Stockton, Cal.				309,934	290,716	19,218	26,661	10	6,855	19,796	
189	Shreveport, La.	2,247			102,551	102,151	400	3,979		300	3,679	
190	Austin, Tex.	2,367		400	150,420	150,420		6,268		1,411	4,857	
191	Columbia, S. C.	5,995			86,139	85,339	800	12,204	1,446	2,984	7,774	
192	Boise, Idaho	175			191,084	185,160	5,924	11,617		1,842	9,775	
193	Aurora, Ill.				188,915	178,923	9,992	12,174	644	610	10,920	
194	Williamsport, Pa.	360			164,777	164,777		4,132		542	3,590	
195	Waco, Tex.	552			210,947	205,824	5,123	17,307		16	17,291	
196	Joplin, Mo.				165,707	157,706	8,001	12,648		68	12,580	
197	Orange, N. J.				216,838	216,838		8,443		6,547	1,896	
198	Lynchburg, Va.	17,106			119,088	119,088		18,104		6,440	11,664	
199	Bellingham, Wash.	646			204,509	197,551	6,958	7,966			7,966	
200	Colorado Springs, Colo.				239,686	231,894	7,792	25,417		3,917	21,500	
201	Brookline, Mass.		341		327,590	293,208	34,382	151,902		55,600	96,302	
202	Danville, Ill.	1,215			173,367	166,555	6,812	10,392		1,233	9,159	
203	Kenosha, Wis.	446			211,949	201,417	10,532	4,605		616	3,989	
204	Newport, Ky.	8,939			101,130	97,110	4,020	994			994	
205	La Crosse, Wis.				197,038	191,038	6,000	16,777		2,609	14,168	
206	Council Bluffs, Iowa				202,044	192,022	10,022	10,556	960	338	9,258	
207	Tulsa, Okla.	10,986			202,614	195,848	6,766	26,215		662	25,553	
208	Winston-Salem, N. C.				95,393	92,892	2,501	202		39	163	
209	Ogden, Utah	4,046			207,571	196,770	10,801	5,625		1,078	4,547	
210	Norristown, Pa.				115,948	114,634	1,314	4,534		226	4,308	
211	Stamford, Conn.			1,604	224,336	214,336	10,000	27,223		4,283	22,940	
212	Zanesville, Ohio	1,588		300	123,291	119,382	3,909	2,843		834	2,009	
213	Madison, Wis.				255,288	243,611	11,677	34,136	8,095	4,526	21,515	
214	Waltham, Mass.		583		164,841	152,548	12,293	34,130		4,905	29,225	
215	Easton, Pa.				157,412	150,017	7,395	4,930		2,356	2,574	
216	Charleston, W. Va.	5,495			164,245	161,276	2,969	125		125		
217	Poughkeepsie, N. Y.			600	170,908	160,423	10,485	17,308		1,937	15,371	
218	Newport, R. I.	640			169,594	164,585	5,009	21,181	998	11,687	8,496	
219	Wilmington, N. C.				71,647	69,450	2,197	2,093		1,848	245	

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PRINCIPAL DIVISIONS AND SUBDIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 82.]

IX.—MISCELLANEOUS.						X.—GENERAL.									
			Administration of—				Pensions and gratuities for—								
Total.	Mothers' pensions.	Soldiers' relief and burial.	Public trust funds.	Investment funds.	Other miscellaneous.	Total.	Total.	Policemen.	Firemen.	Teachers and other school employees.	Health department employees.	All other.	Judgments and losses.	Undistributed expenses.	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.															
$516			$44	$75	$397	$3,438	$2,061	$1,683	$378				$1,377		141
2,235					2,235	7,375	2,204	1,724	480				4,960	$211	142
129					129	4,246	940		940				3,306		143
578		$270		23	285	3,490	2,990	2,990					500		144
24,467	$17,752	6,562	64		89	16,992	8,176	2,500	20			$5,656	3,729	5,087	145
2,107				169	1,938	4,346	960	480	480				267	3,119	146
						15,553	2,046		2,046				1,500	12,007	147
						1,792							52	1,740	148
138					138	11,191								11,191	149
30			30			5,645	1,670	750	920					3,975	150
162			75	87		11,959	7,198	4,993	2,205				173	4,588	151
540		40			500	1,416	80		80					1,336	152
25					25	6,203								6,203	153
24,183	7,675	16,456	52			8,096	3,504	1,123				2,381	1,458	3,134	154
7			7			5,983	2,459		941	$1,518			245	3,279	155
						8,879	4,493	1,920	2,573					4,386	156
						6,161	1,041		1,041				48	5,072	157
248			25	13	210	3,471							622	2,849	158
						2,797							1,389	1,408	159
103			103			16,315	7,746	2,746	2,183	2,817			5,800	2,769	160
300				238	62	5,755	1,344	120	1,224				3,147	1,264	161
3,757					3,757	2,858	2,284	416	1,868				574		162
						9,218	3,875	1,320	2,555				1,243	4,100	163
						4,759							3,951	808	164
32,186	20,862	11,324				5,915	3,785	1,163	617	1,308		697	1,000	1,130	165
						4,863	1,099	1,099					1,803	1,961	166
13,389	1,458	8,631			3,300	18,473	3,731	2,392		1,339				14,742	167
325					325	2,560	1,536	569	967				1,024		168
14,522	4,978	9,015	529			5,372	2,305	600	539	368		798	2,168	899	169
907		904	3			16,153	11,859	6,632	5,227				775	3,519	170
4			4			20,418	3,571	1,515	2,056				10,774	6,073	171
50			50			14,565	2,069		2,069				1,584	10,912	172
2,197	2,197					5,782	4,124	2,388	1,736					1,658	173
						4,260	2,152	1,816	336				1,100	1,008	174
5,393		634			4,759	14,748	6,982	1,228	5,754				2,197	5,569	175
7,468			5		7,463	12,627	8,600	1,902	1,528	5,170			948	3,079	176
1			1			3,029	200		200				2,829		177
141			141			1,647	1,489	937	552				158		178
39			39			1,687	991	491	500				130	566	179
4,650		4,650				4,758	4,465	333	4,132				293		180
23,326	11,851	11,475				851							175	676	181
1,173					1,173	12,103	4,586	2,292	2,294				5,913	1,604	182
						5,866	1,600	960	640				1,721	2,545	183
120			120			9,445	987		987				4,756	3,702	184
						3,288	2,016	572	1,444				398	874	185
120			120			1,140	1,066	446	620				74		186
421			421			5,563	2,060	1,090	970				370	3,133	187
244			240		4	1,544	1,544	450	1,094						188
573			143	50	380	20,697	1,354	135	1,219				38	19,305	189
27					27	7,389							700	6,689	190
3,765				3	3,762	3,892	288		288				3,604		191
						176								176	192
291			291			8,800	1,448	1,448					5,443	1,909	193
						6,390	2,847		1,562	1,285			1,100	2,443	194
						1,295							1,040	255	195
25			25			2,901	202	112	90				757	1,942	196
40			40			3,479	3,459	1,937	1,522				20		197
2,828				28	2,800	10,787	250	250					3,050	7,487	198
						3,096	2,008	1,927	81				1,088		199
101			101			2,668	1,902	410	1,492				147	619	200
13,913	9,389	3,891	10	363	260	32,550	10,770	2,900	2,989	3,212	$146	1,523	3,491	18,289	201
						699							699		202
2,915	300		115		2,500	2,854	1,282	1,282					498	1,074	203
						3,326							135	3,191	204
						4,666	3,489	2,961	528				569	608	205
667		667				5,273	3,265	1,350	1,915				796	1,212	206
19					19	10,026	120		120				1,000	8,906	207
72					72	1,479	849		849				630		208
						1,497								1,497	209
47				7	40	1,634	608		608					1,026	210
253		253				2,239	543	300	243				125	1,571	211
72			72			3,769	1,675	136	808	731			2,094		212
282				282		10,297	1,772	790	982				1,604	6,921	213
21,805	11,315	10,490				10,666	5,725	2,016		289		3,420	1,360	3,581	214
						5,636	995		995				1,086	3,555	215
1,405					1,405	1,306								1,306	216
2,399		2,394	5			9,590	3,298	1,440	1,858				3,577	2,715	217
1,010				1,010		21,327	6,726	4,003		2,723			1,086	13,515	218
292			15		277	1,599	1,094		1,094				175	330	219

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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	$634,345,219	$19.07	$72,489,108	$2.18	$69,082,060	$2.08	$54,723,479	$1.65	$11,829,264	$0.36	$15,945,361	$0.48	$48,506,528	$1.46
	Group I	326,388,760	22.83	43,762,183	3.06	38,806,730	2.71	22,247,069	1.56	7,540,827	0.53	8,396,763	0.59	25,211,026	1.76
	Group II	93,226,520	21.93	11,477,920	2.70	9,468,111	2.23	8,956,643	2.11	1,740,391	0.41	2,637,254	0.62	6,373,252	1.50
	Group III	107,129,302	15.48	8,149,546	1.18	10,807,411	1.56	11,750,360	1.70	1,353,214	0.20	2,557,910	0.37	8,473,468	1.22
	Group IV	59,011,046	13.68	4,971,963	1.15	5,836,923	1.35	6,599,553	1.53	695,259	0.16	1,267,495	0.29	4,974,429	1.15
	Group V	48,589,591	13.96	4,127,496	1.19	4,162,885	1.20	5,169,854	1.49	499,573	0.14	1,086,839	0.31	3,474,353	1.00
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.														
1	New York, N. Y.	$138,314,510	$24.69	$18,853,066	$3.36	$15,998,620	$2.86	$9,223,415	$1.65	$3,239,108	$0.58	$3,458,896	$0.62	$9,702,533	$1.73
2	Chicago, Ill.	53,783,242	21.53	8,220,626	3.29	7,465,597	2.99	3,338,512	1.34	1,468,035	0.59	1,487,874	0.60	4,913,491	1.97
3	Philadelphia, Pa.	33,706,614	19.72	4,988,425	2.92	4,566,325	2.67	1,447,069	0.85	819,294	0.48	689,569	0.40	2,460,808	1.44
4	St. Louis, Mo.	15,209,270	20.00	1,845,295	2.43	2,191,019	2.88	1,213,081	1.60	370,713	0.49	257,400	0.34	1,037,300	1.36
5	Boston, Mass.	22,939,311	30.29	2,221,516	2.93	2,618,333	3.46	1,900,685	2.51	366,350	0.48	562,184	0.74	1,928,370	2.55
6	Cleveland, Ohio	12,460,173	18.48	1,472,175	2.18	1,068,146	1.58	858,088	1.27	135,462	0.20	525,323	0.78	994,649	1.48
7	Detroit, Mich.	12,057,653	19.96	1,334,784	2.21	1,589,622	2.63	1,206,457	2.00	228,840	0.38	614,898	1.02	1,499,634	2.48
8	Baltimore, Md.	10,182,162	17.27	1,018,929	1.73	1,307,311	2.22	956,286	1.62	117,764	0.20	253,082	0.43	1,100,947	1.87
9	Pittsburgh, Pa.	14,134,943	24.41	1,996,581	3.45	1,079,934	1.86	1,140,405	1.97	463,071	0.80	404,160	0.70	970,576	1.68
10	Los Angeles, Cal.	13,600,882	26.20	1,810,786	3.49	921,823	1.78	963,071	1.85	332,190	0.64	143,377	0.28	602,718	1.16
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.														
11	Buffalo, N. Y.	$11,896,940	$25.20	$1,219,234	$2.58	$1,232,640	$2.61	$1,364,733	$2.89	$259,138	$0.55	$558,146	$1.18	$727,683	$1.54
12	San Francisco, Cal.	11,440,137	24.48	1,659,462	3.55	1,556,772	3.33	1,680,251	3.60	239,113	0.51	221,384	0.47	546,709	1.17
13	Milwaukee, Wis.	8,769,489	20.09	908,801	2.08	694,648	1.59	771,443	1.77	161,711	0.37	326,672	0.75	855,921	1.96
14	Cincinnati, Ohio	9,532,979	23.22	1,315,218	3.20	985,192	2.40	766,651	1.87	140,158	0.34	231,508	0.56	474,440	1.16
15	Newark, N. J.	9,791,564	23.95	1,120,248	2.74	1,069,546	2.62	694,994	1.70	134,377	0.33	335,819	0.82	746,266	1.82
16	New Orleans, La.	5,193,259	13.97	680,304	1.83	472,468	1.27	585,330	1.57	116,861	0.31	137,187	0.37	751,990	2.02
17	Washington, D. C.	9,814,087	26.77	754,782	2.06	1,029,610	2.81	671,646	1.83	276,717	0.75	190,534	0.52	722,145	1.97
18	Minneapolis, Minn.	7,382,659	20.31	775,470	2.13	445,321	1.23	571,033	1.57	113,218	0.31	161,684	0.44	388,435	1.07
19	Seattle, Wash.	6,984,464	20.03	1,153,750	3.31	500,046	1.43	857,572	2.46	85,884	0.25	180,619	0.52	501,131	1.44
20	Jersey City, N. J.	5,873,887	19.21	763,011	2.49	847,791	2.77	508,288	1.66	97,728	0.32	179,765	0.59	327,741	1.07
21	Kansas City, Mo.	6,547,055	21.81	1,127,640	3.76	634,077	2.11	484,702	1.61	115,486	0.38	113,936	0.38	330,791	1.10
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.														
22	Portland, Oreg.	$4,109,556	$13.96	$239,607	$0.81	$363,996	$1.24	$582,991	$1.98	$67,421	$0.23	$43,051	$0.15	$287,406	$0.98
23	Indianapolis, Ind.	4,240,689	15.61	182,395	0.67	555,415	2.04	562,734	2.07	59,212	0.22	60,370	0.22	313,039	1.15
24	Denver, Colo.	4,765,786	18.27	688,131	2.64	292,784	1.12	377,387	1.45	69,691	0.27	88,871	0.34	156,501	0.60
25	Rochester, N. Y.	5,197,774	20.07	378,998	1.46	525,790	2.03	542,157	2.09	57,845	0.22	81,713	0.32	564,296	2.18
26	Providence, R. I.	4,389,664	17.30	343,638	1.35	574,566	2.26	507,200	2.00	57,064	0.22	167,603	0.66	319,060	1.26
27	St. Paul, Minn.	3,825,115	15.47	253,325	1.02	362,345	1.47	476,208	1.93	45,373	0.18	61,010	0.25	267,747	1.08
28	Louisville, Ky.	3,564,306	14.96	252,945	1.06	474,890	1.99	385,603	1.62	29,318	0.12	139,873	0.59	294,968	1.24
29	Columbus, Ohio	2,898,349	13.49	271,467	1.26	259,221	1.21	337,833	1.57	31,261	0.15	45,727	0.21	365,697	1.70
30	Oakland, Cal.	3,708,607	18.31	337,588	1.67	322,501	1.59	406,091	2.01	49,709	0.25	61,616	0.30	196,291	0.97
31	Toledo, Ohio	2,757,822	13.92	243,980	1.23	257,393	1.30	287,008	1.45	18,271	0.09	55,005	0.28	173,401	0.88
32	Atlanta, Ga.	2,677,487	14.05	151,362	0.79	322,394	1.69	275,473	1.45	32,982	0.17	111,923	0.59	328,310	1.72
33	Birmingham, Ala.	1,359,001	7.56	120,071	0.67	143,680	0.80	184,196	1.02	31,332	0.17	15,478	0.09	105,463	0.59
34	Omaha, Nebr.	2,857,410	17.27	210,029	1.27	237,181	1.43	474,188	2.87	48,069	0.29	61,174	0.37	151,543	0.92
35	Worcester, Mass.	3,438,249	21.08	162,331	1.00	308,570	1.89	283,672	1.74	21,418	0.13	99,995	0.61	219,394	1.35
36	Richmond, Va.	2,292,931	14.62	261,769	1.67	260,168	1.66	263,916	1.68	63,937	0.41	64,179	0.41	239,167	1.52
37	Syracuse, N. Y.	2,714,536	17.44	242,827	1.56	253,208	1.63	232,878	1.82	21,306	0.14	80,831	0.52	315,273	2.03
38	Spokane, Wash.	1,909,884	12.71	136,394	0.91	128,222	0.85	196,416	1.31	24,437	0.16	32,776	0.22	132,646	0.88
39	New Haven, Conn.	2,566,893	17.15	157,381	1.05	264,322	1.77	252,490	1.69	31,685	0.21	49,262	0.33	120,368	0.80
40	Memphis, Tenn.	2,112,636	14.18	121,480	0.82	260,496	1.75	227,499	1.53	37,087	0.25	47,663	0.32	157,699	1.06
41	Scranton, Pa.	1,661,568	11.32	133,364	0.91	145,960	0.99	195,930	1.33	25,481	0.17	22,762	0.16	144,562	0.98
42	Paterson, N. J.	1,897,878	13.61	96,346	0.69	210,896	1.51	264,212	1.89	10,835	0.08	48,456	0.35	144,686	1.04
43	Grand Rapids, Mich.	2,042,968	15.85	162,538	1.26	172,953	1.34	243,167	1.89	13,815	0.11	65,199	0.51	121,367	0.94
44	Fall River, Mass.	1,881,678	14.66	96,965	0.76	206,105	1.61	173,683	1.35	11,887	0.09	79,948	0.62	110,792	0.86
45	Dayton, Ohio	1,789,832	14.07	185,784	1.46	164,526	1.29	167,368	1.32	19,034	0.15	26,616	0.21	147,466	1.16
46	Dallas, Tex.	1,996,820	15.80	136,329	1.08	179,379	1.42	238,087	1.88	47,159	0.37	42,084	0.33	255,547	2.02
47	San Antonio, Tex.	1,650,078	13.13	131,605	1.05	185,208	1.47	208,774	1.66	34,185	0.27	28,695	0.23	185,095	1.47
48	Bridgeport, Conn.	2,296,750	18.77	150,241	1.23	271,412	2.22	251,465	2.06	31,080	0.25	93,734	0.77	207,015	1.69
49	New Bedford, Mass.	1,923,993	16.32	135,593	1.15	206,763	1.75	155,067	1.32	21,725	0.18	80,044	0.68	132,291	1.12
50	Salt Lake City, Utah.	1,841,657	15.69	169,537	1.44	155,837	1.33	113,460	0.97	19,354	0.16	38,677	0.33	181,762	1.55
51	Nashville, Tenn.	1,450,771	12.39	146,751	1.25	170,054	1.45	159,354	1.36	20,848	0.18	33,000	0.28	95,941	0.82
52	Cambridge, Mass.	2,284,673	20.16	135,511	1.20	206,812	1.83	174,610	1.54	43,858	0.39	82,564	0.73	231,923	2.05
53	Lowell, Mass.	1,671,162	14.76	123,594	1.09	162,902	1.44	190,519	1.68	15,295	0.14	30,059	0.27	136,302	1.20
54	Tacoma, Wash.	1,399,127	12.41	112,609	1.00	112,604	1.00	172,956	1.53	14,149	0.13	17,038	0.15	57,682	0.51
55	Houston, Tex.	1,574,911	14.01	131,315	1.17	178,046	1.58	178,154	1.59	39,107	0.35	22,012	0.20	141,212	1.26
56	Trenton, N. J.	1,536,957	14.17	106,635	0.95	189,389	1.69	171,166	1.53	8,828	0.08	61,124	0.55	123,759	1.10
57	Hartford, Conn.	2,481,097	22.28	173,768	1.56	281,492	2.53	259,216	2.33	23,775	0.21	81,025	0.73	213,853	1.92
58	Reading, Pa.	1,022,823	9.31	83,988	0.76	101,450	0.92	63,710	0.58	14,411	0.13	16,338	0.15	107,847	0.98
59	Youngstown, Ohio	1,398,272	12.90	134,136	1.24	142,817	1.32	121,325	1.12	13,129	0.12	9,579	0.09	86,281	0.80
60	Fort Worth, Tex.	878,450	8.20	80,547	0.75	109,509	1.02	107,918	1.01	12,945	0.12	13,667	0.13	50,610	0.47
61	Camden, N. J.	1,416,710	13.34	106,648	1.00	198,131	1.86	145,957	1.37	21,967	0.21	45,593	0.43	77,280	0.73
62	Albany, N. Y.	2,032,524	19.17	232,326	2.19	243,275	2.29	248,912	2.35	19,857	0.19	58,602	0.55	172,860	1.63
63	Springfield, Mass.	2,775,489	26.25	139,326	1.32	273,259	2.58	327,864	3.10	26,312	0.25	56,169	0.53	272,990	2.58
64	Lynn, Mass.	1,595,966	15.58	106,742	1.04	137,928	1.35	143,403	1.40	25,226	0.25	58,088	0.57	136,915	1.34
65	Des Moines, Iowa	1,793,979	17.55	104,840	1.03	103,078	1.01	238,096	2.33	9,652	0.09	18,499	0.18	84,755	0.83
66	Lawrence, Mass.	1,396,474	13.89	76,740	0.76	130,484	1.30	130,047	1.29	11,882	0.12	59,318	0.59	144,406	1.44

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1917.

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.	
$63,890,643	$1.92	$2,921,625	$0.09	$45,341,759	$1.36	$196,416,460	$5.91	$8,175,002	$0.25	$22,206,739	$0.67	$3,934,910	$0.12	$18,882,281	$0.57	
29,033,887	2.03	1,319,213	0.09	28,358,278	1.98	91,038,779	6.37	4,012,095	0.28	11,707,663	0.82	2,019,902	0.14	12,934,345	0.90	
9,795,897	2.30	726,719	0.17	8,273,219	1.95	26,574,483	6.25	1,183,026	0.28	3,266,935	0.77	590,681	0.14	2,161,989	0.51	
12,618,130	1.82	399,191	0.06	4,826,559	0.70	37,723,390	5.45	1,481,177	0.21	3,984,723	0.58	686,962	0.10	2,318,161	0.33	
6,490,497	1.51	323,045	0.07	2,123,309	0.49	22,191,754	5.15	752,338	0.17	1,750,384	0.41	250,869	0.06	783,228	0.18	
5,952,232	1.71	153,457	0.04	1,760,394	0.51	18,888,054	5.43	746,366	0.21	1,497,034	0.43	386,496	0.11	684,558	0.20	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.																
$11,353,972	$2.03	.....	.....	$13,733,077	$2.45	$40,174,982	$7.17	$1,417,426	$0.25	$3,332,634	$0.59	$169,719	$0.03	$7,657,062	$1.37	1
3,503,264	1.40	$240,530	$0.10	3,202,320	1.28	14,790,830	5.92	438,729	0.18	2,584,692	1.03	268,273	0.11	1,860,469	0.74	2
3,696,625	2.16	42,707	0.02	3,737,554	2.19	8,190,332	4.79	271,386	0.16	1,451,500	0.85	532,455	0.31	812,505	0.48	3
1,700,275	2.24	70,331	0.09	1,111,733	1.46	4,167,366	5.48	203,553	0.27	712,784	0.94	41,381	0.05	287,039	0.38	4
2,316,472	3.06	235	(1)	2,086,703	2.76	5,857,863	7.73	431,365	0.57	1,279,551	1.69	585,192	0.77	784,492	1.04	5
994,982	1.48	269,838	0.40	832,678	1.24	4,111,545	6.10	366,374	0.54	331,908	0.49	128,329	0.19	370,676	0.55	6
1,059,060	1.75	113,588	0.19	993,525	1.64	1,919,719	3.18	236,412	0.39	741,206	1.23	180,793	0.30	339,115	0.56	7
1,059,323	1.80	428,849	0.73	812,128	1.38	2,298,103	3.90	102,000	0.17	520,106	0.88	9,648	0.02	197,686	0.34	8
1,563,668	2.70	62,510	0.11	1,071,735	1.85	4,044,896	6.98	332,802	0.57	476,013	0.82	56,905	0.10	471,687	0.81	9
1,786,246	3.44	90,625	0.17	776,825	1.50	5,483,143	10.56	212,048	0.41	277,269	0.53	47,207	0.09	153,554	0.30	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.																
$1,340,227	$2.84	$243,163	$0.51	$936,612	$1.98	$2,968,890	$6.29	$126,509	$0.27	$541,868	$1.15	$65,906	$0.14	$312,191	$0.66	11
998,233	2.14	110,824	0.24	1,123,560	2.40	2,361,682	5.05	85,482	0.18	440,957	0.94	131,607	0.28	284,101	0.61	12
937,903	2.15	5,916	0.01	743,582	1.70	2,658,778	6.09	109,701	0.25	308,292	0.71	136,357	0.31	149,764	0.34	13
1,228,307	2.99	134,978	0.33	775,975	1.89	2,830,427	6.90	130,094	0.32	125,185	0.30	130,081	0.32	264,765	0.64	14
727,846	1.78	26,084	0.06	1,076,838	2.63	3,128,637	7.65	149,160	0.36	401,385	0.98	15,558	0.04	164,806	0.40	15
563,376	1.52	15,035	0.04	251,931	0.68	1,351,540	3.64	42,276	0.11	132,247	0.36	5,889	0.02	86,825	0.23	16
971,595	2.65	70,298	0.19	1,534,893	4.19	2,820,955	7.69	76,663	0.21	443,587	1.21	8,540	0.02	242,122	0.66	17
940,470	2.59	13,984	0.04	453,711	1.25	2,768,049	7.62	180,206	0.50	373,143	1.03	15,737	0.04	182,198	0.50	18
737,851	2.12	38,195	0.11	310,066	0.89	2,048,236	5.87	145,406	0.42	152,946	0.44	50,498	0.14	222,264	0.64	19
574,918	1.88	4,299	0.01	445,128	1.46	1,719,688	5.62	57,350	0.19	131,494	0.43	18,756	0.06	197,930	0.65	20
775,171	2.58	63,943	0.21	620,923	2.07	1,917,601	6.39	80,179	0.27	215,831	0.72	11,752	0.04	55,023	0.18	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.																
$554,249	$1.88	$3,236	$0.01	$49,098	$0.17	$1,714,337	$5.82	.....	.....	$158,184	$0.54	$368	(1)	$45,612	$0.15	22
453,447	1.67	50,824	0.19	187,440	0.69	1,424,364	5.24	$60,119	$0.22	183,458	0.68	37,004	$0.14	110,868	0.41	23
602,730	2.31	8,670	0.03	268,373	1.03	1,554,171	5.96	61,607	0.24	314,810	1.21	44,402	0.17	237,658	0.91	24
736,722	2.84	.....	.....	282,013	1.09	1,569,873	6.06	42,271	0.16	255,606	0.99	31,881	0.12	128,609	0.50	25
672,345	2.65	19,673	0.08	179,479	0.71	1,282,727	5.06	35,500	0.14	138,016	0.54	4,193	0.02	88,550	0.35	26
629,790	2.55	18,097	0.07	124,450	0.50	1,168,448	4.73	65,136	0.26	212,097	0.86	3,663	0.01	137,426	0.56	27
381,560	1.60	652	(1)	326,953	1.37	1,011,059	4.24	67,689	0.28	122,635	0.51	1,210	(1)	74,951	0.31	28
174,368	0.81	34,399	0.16	54,364	0.25	1,188,647	5.53	34,139	0.16	23,797	0.11	951	(1)	76,478	0.36	29
444,743	2.20	12,447	0.06	45,036	0.22	1,501,702	7.42	87,854	0.43	182,467	0.90	497	(1)	60,065	0.30	30
351,414	1.77	13,304	0.07	59,490	0.30	1,145,569	5.78	25,458	0.13	29,383	0.15	7,019	0.04	91,127	0.46	31
281,209	1.48	7,372	0.04	253,076	1.33	729,441	3.83	26,766	0.14	86,475	0.45	4,464	0.02	66,240	0.35	32
176,574	0.98	5,317	0.03	24,684	0.14	508,268	2.83	14,130	0.08	14,208	0.08	2,148	0.01	13,452	0.07	33
296,911	1.79	18,238	0.11	14,399	0.09	1,140,995	6.90	37,024	0.22	115,285	0.70	.....	.....	52,374	0.32	34
518,103	3.18	4	(1)	326,321	2.00	1,203,870	7.38	74,550	0.46	103,457	0.63	76,221	0.47	40,343	0.25	35
157,168	1.00	.....	.....	162,267	1.03	726,083	4.63	1,233	0.01	64,035	0.41	6,580	0.04	22,429	0.14	36
287,021	1.84	.....	.....	235,279	1.51	778,792	5.00	39,463	0.25	85,587	0.55	25,399	0.16	66,672	0.43	37
172,214	1.15	43,247	0.29	36,268	0.24	807,806	5.37	36,722	0.24	77,695	0.52	.....	.....	85,041	0.57	38
325,048	2.17	2,781	0.02	126,234	0.84	1,003,121	6.70	37,431	0.25	99,628	0.67	212	(1)	96,930	0.65	39
375,227	2.52	16,278	0.11	144,003	0.97	547,619	3.68	34,742	0.23	135,334	0.91	669	(1)	6,840	0.05	40
160,799	1.10	10,086	0.07	.....	.....	721,762	4.92	19,032	0.13	43,391	0.30	340	(1)	38,099	0.26	41
153,292	1.10	6,138	0.04	69,944	0.50	769,049	5.51	30,251	0.22	50,554	0.36	133	(1)	43,086	0.31	42
100,267	0.78	6,654	0.05	42,778	0.33	956,006	7.42	49,910	0.39	85,042	0.66	22	(1)	23,250	0.18	43
228,657	1.78	3,605	0.03	176,618	1.38	676,758	5.27	28,681	0.22	34,099	0.27	38,248	0.30	15,632	0.12	44
195,248	1.53	23,722	0.19	84,446	0.66	606,072	4.76	42,072	0.33	33,998	0.27	669	0.01	92,811	0.73	45
312,791	2.48	13,107	0.10	65,532	0.52	620,593	4.91	13,302	0.11	65,375	0.52	1,644	0.01	5,891	0.05	46
175,654	1.40	3,197	0.03	39,332	0.31	561,806	4.47	14,326	0.11	41,800	0.33	16,434	0.13	23,967	0.19	47
262,877	2.15	182	(1)	173,318	1.42	711,521	5.81	32,621	0.27	61,621	0.50	1,888	0.02	47,775	0.39	48
302,736	2.57	7,076	0.06	129,371	1.10	569,690	4.83	44,193	0.37	48,550	0.41	72,960	0.62	17,934	0.15	49
194,263	1.65	2,379	0.02	26,035	0.22	825,194	7.03	26,416	0.22	69,555	0.59	2,598	0.02	16,590	0.14	50
164,076	1.40	8,287	0.07	74,845	0.64	447,012	3.82	18,236	0.16	88,924	0.76	.....	.....	23,443	0.20	51
246,327	2.17	.....	.....	149,109	1.32	752,112	6.64	37,300	0.33	100,863	0.89	65,596	0.58	58,088	0.51	52
245,633	2.17	2,511	0.02	107,168	0.95	495,573	4.38	25,572	0.23	30,423	0.27	69,183	0.61	36,428	0.32	53
154,052	1.37	556	(1)	19,004	0.17	601,209	5.33	31,456	0.28	86,650	0.77	296	(1)	18,866	0.17	54
171,790	1.53	.....	.....	56,965	0.51	548,847	4.88	10,472	0.09	33,568	0.30	10,495	0.09	52,928	0.47	55
132,272	1.18	1,756	0.02	36,955	0.33	667,425	5.96	25,823	0.23	37,147	0.33	358	(1)	24,320	0.22	56
240,852	2.16	2,345	0.02	137,064	1.23	882,054	7.92	24,000	0.22	118,027	1.06	6,208	0.06	37,418	0.34	57
160,556	1.46	3,362	0.03	.....	.....	406,133	3.70	11,380	0.10	38,190	0.35	10	(1)	15,448	0.14	58
117,871	1.09	4,107	0.04	61,243	0.56	665,402	5.86	18,260	0.17	27,113	0.25	621	0.01	26,388	0.24	59
75,994	0.71	790	0.01	13,595	0.13	332,901	3.11	8,515	0.08	52,206	0.49	4,478	0.04	14,775	0.14	60
126,954	1.20	10,502	0.10	23,384	0.22	584,380	5.50	13,783	0.13	32,177	0.30	1,562	0.01	28,392	0.27	61
151,888	1.43	1,819	0.02	171,564	1.62	549,199	5.18	17,000	0.16	107,912	1.02	13,144	0.12	44,166	0.42	62
373,264	3.53	17,486	0.17	73,599	0.70	941,223	8.90	74,112	0.70	128,992	1.22	38,614	0.37	32,274	0.31	63
210,937	2.06	618	0.01	102,599	1.00	460,205	4.49	29,219	0.29	89,799	0.88	64,779	0.63	29,508	0.29	64
185,836	1.82	13,533	0.13	2,627	0.03	920,181	9.00	28,920	0.28	44,650	0.44	.....	.....	39,312	0.38	65
182,401	1.81	834	0.01	90,237	0.90	474,186	4.72	24,491	0.24	31,940	0.32	29,801	0.30	9,707	0.10	66

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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.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.														
67	Yonkers, N. Y.	$2,401,973	$24.06	$240,512	$2.41	$303,677	$3.04	$234,929	$2.35	$18,627	$0.19	$95,445	$0.96	$281,518	$2.82
68	Schenectady, N. Y.	1,393,571	14.00	129,747	1.30	117,016	1.18	112,135	1.13	22,381	0.22	48,030	0.48	197,648	1.99
69	Kansas City, Kans.	1,210,572	12.17	83,633	0.84	82,978	0.83	153,180	1.54	7,041	0.07	7,622	0.08	35,555	0.36
70	Oklahoma City, Okla.	861,076	9.04	81,829	0.86	69,876	0.73	102,632	1.08	6,829	0.07	18,484	0.19	54,637	0.57
71	Wilmington, Del.	1,080,642	11.40	141,062	1.49	137,002	1.44	75,061	0.79	11,605	0.12	19,029	0.20	122,687	1.29
72	Duluth, Minn.	1,383,153	14.64	154,805	1.64	110,619	1.17	181,986	1.93	15,476	0.16	32,976	0.35	49,071	0.52
73	Akron, Ohio	1,274,880	14.07	109,762	1.21	79,161	0.87	103,254	1.14	12,560	0.14	29,787	0.33	131,515	1.45
74	Norfolk, Va.	1,379,606	15.26	135,436	1.50	177,591	1.96	143,916	1.59	39,189	0.43	39,847	0.44	195,310	2.16
75	Elizabeth, N. J.	1,108,954	12.64	95,509	1.09	141,950	1.62	114,796	1.31	9,190	0.10	33,565	0.38	103,612	1.18
76	Utica, N. Y.	1,277,808	14.62	129,484	1.48	98,979	1.13	196,081	2.24	9,394	0.11	15,407	0.18	130,341	1.49
77	Somerville, Mass.	1,401,756	16.10	82,518	0.95	113,472	1.30	116,844	1.34	17,352	0.20	40,976	0.47	171,736	1.97
78	Waterbury, Conn.	1,290,013	14.83	110,465	1.27	104,830	1.21	115,241	1.33	9,182	0.10	22,017	0.25	106,012	1.22
79	St. Joseph, Mo.	987,100	11.53	72,577	0.85	132,860	1.55	155,378	1.81	8,428	0.10	19,801	0.23	29,696	0.35
80	Manchester, N. H.	1,100,193	14.05	81,937	1.05	100,584	1.28	177,540	2.27	5,233	0.07	20,527	0.26	123,798	1.58
81	Troy, N. Y.	1,315,831	16.89	126,004	1.62	141,562	1.82	120,163	1.54	6,473	0.08	28,036	0.36	177,608	2.28
82	Hoboken, N. J.	1,329,263	17.13	115,018	1.48	189,547	2.44	160,906	2.07	15,819	0.20	23,324	0.30	83,748	1.08
83	Wilkes-Barre, Pa.	846,175	10.89	82,573	1.08	99,772	1.30	78,798	1.03	9,342	0.12	7,284	0.09	70,375	0.92
84	Fort Wayne, Ind.	778,809	10.22	45,482	0.60	75,109	0.99	106,309	1.40	7,975	0.10	8,972	0.12	55,728	0.73
85	Jacksonville, Fla.	995,506	13.08	90,787	1.19	168,461	2.21	130,845	1.72	20,113	0.26	24,186	0.32	142,452	1.87
86	Evansville, Ind.	833,446	10.96	43,485	0.57	103,027	1.35	105,766	1.39	4,992	0.07	17,023	0.22	41,752	0.55
87	Erie, Pa.	881,064	11.72	71,347	0.95	88,892	1.18	120,184	1.60	12,082	0.16	15,737	0.21	72,729	0.97
88	East St. Louis, Ill.	759,329	10.16	84,611	1.13	81,403	1.09	116,396	1.56	9,318	0.12	7,325	0.10	69,203	0.93
89	Passaic, N. J.	800,826	10.95	65,791	0.90	64,169	0.88	84,174	1.15	4,396	0.06	18,778	0.26	58,823	0.80
90	Harrisburg, Pa.	875,939	12.16	70,428	0.98	64,835	0.90	38,262	0.53	9,411	0.13	13,225	0.18	106,674	1.48
91	Peoria, Ill.	1,162,928	16.27	81,297	1.14	90,833	1.27	154,648	2.16	24,468	0.34	24,106	0.34	72,745	1.02
92	Wichita, Kans.	641,481	9.07	43,507	0.62	48,564	0.69	83,030	1.17	5,123	0.07	4,958	0.07	38,994	0.55
93	Bayonne, N. J.	1,341,821	18.99	85,349	1.21	151,785	2.15	118,124	1.67	12,877	0.18	18,055	0.26	94,568	1.34
94	South Bend, Ind.	738,764	10.72	39,256	0.57	61,812	0.90	68,960	1.00	16,700	0.24	8,038	0.12	35,461	0.51
95	Savannah, Ga.	977,138	14.20	81,684	1.19	154,765	2.25	120,415	1.75	14,617	0.21	27,160	0.39	175,129	2.55
96	Johnstown, Pa.	647,271	9.45	60,990	0.89	56,683	0.83	71,327	1.04	2,657	0.04	16,205	0.24	36,737	0.54
97	Brockton, Mass.	1,154,721	17.16	77,599	1.15	93,750	1.39	114,087	1.70	4,362	0.06	34,502	0.51	99,293	1.48
98	Sacramento, Cal.	1,296,332	19.38	102,873	1.54	89,289	1.33	125,127	1.87	16,805	0.25	22,343	0.33	136,400	2.04
99	El Paso, Tex.	823,544	12.46	66,590	1.01	89,428	1.35	80,285	1.35	17,943	0.27	20,061	0.30	128,278	1.94
100	Terre Haute, Ind.	827,269	12.52	36,852	0.56	79,635	1.20	145,836	2.21	8,519	0.13	5,527	0.08	40,919	0.62
101	Holyoke, Mass.	1,181,118	18.12	89,115	1.37	110,947	1.70	147,548	2.26	6,636	0.10	113,750	1.74	86,027	1.32
102	Portland, Me.	1,217,758	19.07	63,297	0.99	130,277	2.04	173,217	2.71	8,281	0.13	16,260	0.25	70,452	1.10
103	Allentown, Pa.	592,571	9.33	50,260	0.79	51,701	0.81	53,853	0.85	3,942	0.06	8,406	0.13	52,383	0.82
104	Springfield, Ill.	766,012	12.48	91,868	1.50	55,637	0.91	93,450	1.52	10,823	0.18	8,025	0.13	51,682	0.84
105	Canton, Ohio	691,342	11.36	73,210	1.20	46,724	0.77	69,286	1.14	4,037	0.07	8,352	0.14	40,013	0.66
106	Charleston, S. C.	764,817	12.59	47,289	0.78	134,846	2.22	128,694	2.12	11,722	0.19	17,620	0.29	78,197	1.29
107	Chattanooga, Tenn.	608,511	10.19	52,256	0.88	70,237	1.18	92,956	1.56	5,932	0.10	10,508	0.18	46,962	0.79
108	Pawtucket, R. I.	890,189	14.98	72,653	1.22	78,626	1.32	93,788	1.58	7,756	0.13	5,801	0.10	54,153	0.91
109	Berkeley, Cal.	1,016,618	17.22	80,265	1.36	54,466	0.92	108,206	1.83	10,024	0.17	11,907	0.20	49,630	0.84
110	Altoona, Pa.	570,412	9.72	55,107	0.94	40,063	0.68	63,296	1.08	10,218	0.17	3,448	0.06	29,780	0.51
111	Mobile, Ala.	514,314	8.87	45,536	0.79	77,846	1.34	73,977	1.28	7,216	0.12	15,081	0.26	31,493	0.54
112	Atlantic City, N. J.	1,542,293	26.75	137,163	2.38	187,485	3.25	201,837	3.50	64,287	1.11	30,004	0.52	134,068	2.33
113	Sioux City, Iowa	842,208	14.66	53,777	0.94	64,541	1.12	66,310	1.15	14,245	0.25	3,183	0.06	65,548	1.14
114	Little Rock, Ark.	614,481	10.72	79,278	1.38	58,857	1.03	93,931	1.64	4,011	0.07	13,301	0.23	38,342	0.67
115	Covington, Ky.	658,870	11.53	79,832	1.40	78,602	1.38	71,227	1.25	3,107	0.05	6,784	0.12	81,342	1.42
116	Saginaw, Mich.	759,218	13.54	77,164	1.38	61,232	1.09	62,492	1.11	4,625	0.08	21,104	0.38	38,807	0.69
117	Flint, Mich.	576,743	10.45	53,836	0.98	45,210	0.82	67,591	1.22	6,853	0.12	6,809	0.12	35,949	0.65
118	Rockford, Ill.	718,703	13.02	52,849	0.96	44,401	0.80	82,418	1.49	3,276	0.06	19,109	0.35	45,982	0.83
119	Tampa, Fla.	713,654	13.01	50,061	0.91	79,443	1.45	93,176	1.70	10,155	0.19	10,734	0.20	114,576	2.09
120	Pueblo, Colo.	554,253	10.18	38,928	0.71	42,574	0.78	95,475	1.75	5,228	0.10	8,461	0.16	15,152	0.28
121	New Britain, Conn.	712,414	13.15	54,852	1.01	67,729	1.25	51,669	0.95	14,376	0.27	17,390	0.32	38,846	0.72
122	San Diego, Cal.	1,501,496	27.75	153,867	2.84	147,005	2.72	126,223	2.33	26,541	0.49	46,458	0.86	54,421	1.01
123	Binghamton, N. Y.	867,348	16.07	94,124	1.74	70,927	1.31	88,942	1.65	8,140	0.15	13,341	0.25	39,185	0.73
124	York, Pa.	396,183	7.67	39,253	0.76	30,394	0.59	29,117	0.56	3,706	0.07	2,255	0.04	38,684	0.75
125	Springfield, Ohio	618,315	11.99	57,799	1.12	42,890	0.83	53,313	1.03	2,151	0.04	7,851	0.15	37,707	0.73
126	Malden, Mass.	813,220	15.90	42,626	0.83	66,316	1.30	71,069	1.39	6,694	0.13	27,539	0.54	70,696	1.38
127	Lancaster, Pa.	409,766	8.02	25,612	0.50	41,739	0.82	32,104	0.63	2,105	0.04	8,154	0.16	22,364	0.44
128	Augusta, Ga.	729,465	14.52	39,287	0.78	92,292	1.84	78,773	1.57	12,693	0.25	17,502	0.35	41,236	0.82
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.														
129	Kalamazoo, Mich.	$558,346	$11.33	$39,403	$0.80	$35,184	$0.71	$60,738	$1.23	$3,885	$0.08	$36,927	$0.75	$19,145	$0.39
130	Davenport, Iowa	795,786	16.24	53,353	1.09	54,501	1.11	103,597	2.11	10,719	0.22	8,852	0.18	62,849	1.28
131	Topeka, Kans.	621,094	12.75	37,790	0.78	41,303	0.85	83,154	1.71	4,028	0.08	11,121	0.23	43,196	0.89
132	Salem, Mass.	765,214	15.76	52,083	1.07	64,667	1.33	70,089	1.44	15,364	0.32	23,614	0.49	59,470	1.22
133	Haverhill, Mass.	853,875	17.61	57,844	1.19	58,630	1.21	77,737	1.60	6,210	0.13	35,508	0.73	48,229	0.99
134	Pasadena, Cal.	992,337	20.56	79,345	1.64	53,359	1.11	60,354	1.25	14,962	0.31	8,001	0.17	59,159	1.23
135	Bay City, Mich.	588,681	12.22	44,434	0.92	42,334	0.88	63,244	1.31	2,450	0.05	9,552	0.20	29,829	0.62
136	McKeesport, Pa.	534,994	11.26	51,314	1.08	50,271	1.06	44,823	0.94	2,837	0.06	12,075	0.25	51,937	1.09
137	Huntington, W. Va.	429,665	9.21	37,771	0.81	45,173	0.97	43,589	0.93	1,898	0.04	4,844	0.10	36,657	0.79
138	Racine, Wis.	612,832	13.18	37,737	0.81	37,260	0.80	66,503	1.43	4,251	0.09	6,058	0.13	42,327	0.91
139	Lincoln, Nebr.	714,309	15.40	63,348	1.37	33,564	0.72	53,345	1.15	3,444	0.07	13,986	0.30	42,297	0.91
140	Chelsea, Mass.	692,851	15.00	51,245	1.11	67,066	1.45	76,611	1.66	5,707	0.12	13,715	0.30	52,173	1.13

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1917—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 construction for compensation.				Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.																
$243,810	$2.44	.....	.....	$128,412	$1.29	$773,222	$7.74	$13,577	$0.14	$39,023	$0.39	$6,042	$0.06	$23,179	$0.23	67
85,565	0.86	$2,494	$0.02	96,167	0.97	539,131	5.42	12,000	0.12	18,107	0.18	3,667	0.04	9,483	0.10	68
161,656	1.63	89,284	0.90	10,591	0.11	532,738	5.36	8,323	0.08	25,623	0.26	.....	.....	12,338	0.12	69
72,858	0.76	6,191	0.06	20,524	0.22	390,755	4.10	6,981	0.07	27,571	0.29	7	(1)	1,902	0.02	70
93,298	0.98	7,130	0.08	8,903	0.09	385,547	4.07	18,078	0.19	38,961	0.41	17	(1)	22,262	0.23	71
156,921	1.66	150	(1)	9,333	0.10	593,374	6.28	19,893	0.21	31,543	0.33	1,138	0.01	25,868	0.27	72
122,743	1.35	470	0.01	31,140	0.34	599,234	6.61	8,600	0.09	8,153	0.09	82	(1)	38,419	0.42	73
107,324	1.19	6,634	0.07	56,599	0.63	405,999	4.49	6,478	0.07	47,082	0.52	2,417	0.03	15,784	0.17	74
98,745	1.13	8,886	0.10	41,235	0.47	415,944	4.74	21,471	0.24	14,388	0.16	271	(1)	9,392	0.11	75
138,954	1.59	.....	.....	45,660	0.52	422,534	4.83	31,091	0.36	40,044	0.46	823	0.01	19,016	0.22	76
141,529	1.63	3,803	0.04	53,573	0.62	483,532	5.56	36,639	0.42	59,396	0.68	56,547	0.65	23,839	0.27	77
188,070	2.16	37	(1)	63,997	0.74	510,138	5.87	23,323	0.27	22,252	0.26	4	(1)	14,445	0.17	78
79,341	0.93	3,349	0.04	17,485	0.20	416,844	4.87	19,757	0.23	20,448	0.24	5	(1)	11,131	0.13	79
216,309	2.76	19,948	0.25	27,648	0.35	273,788	3.50	18,105	0.23	30,657	0.39	2,165	0.03	1,954	0.02	80
126,316	1.62	831	0.01	121,275	1.56	370,463	4.75	8,500	0.11	28,815	0.37	27,822	0.36	31,963	0.41	81
58,416	0.75	.....	.....	39,050	0.50	554,741	7.15	20,989	0.27	38,383	0.49	242	0.03	29,080	0.37	82
79,623	1.04	36,953	0.48	700	0.01	328,339	4.28	.....	.....	27,850	0.36	40	(1)	14,526	0.19	83
92,383	1.21	1,062	0.01	.....	.....	330,128	4.33	17,052	0.22	28,249	0.37	68	(1)	10,292	0.14	84
145,711	1.91	.....	.....	42,375	0.56	163,790	2.15	10,786	0.14	31,653	0.42	.....	.....	24,347	0.32	85
69,782	0.92	.....	.....	10,966	0.14	341,884	4.49	17,238	0.23	58,380	0.77	101	(1)	19,050	0.25	86
97,344	1.29	5,951	0.08	720	0.01	366,355	4.87	15,154	0.20	9,158	0.12	.....	.....	5,411	0.07	87
88,226	1.18	.....	.....	.....	.....	264,746	3.54	7,613	0.10	26,920	0.36	.....	.....	3,568	0.05	88
54,727	0.75	7,306	0.10	23,953	0.33	390,196	5.34	14,522	0.20	8,556	0.12	274	(1)	5,161	0.07	89
114,399	1.59	4,873	0.07	825	0.01	398,900	5.54	5,000	0.07	33,175	0.46	.....	.....	15,932	0.22	90
103,313	1.45	6,586	0.09	27,602	0.39	455,294	6.37	20,395	0.29	77,943	1.09	2,877	0.04	20,821	0.29	91
70,586	1.00	3,732	0.05	8,291	0.12	310,691	4.39	4,454	0.06	15,681	0.22	.....	.....	3,870	0.05	92
205,391	2.91	.....	.....	25,878	0.37	568,551	8.05	15,579	0.22	18,880	0.27	5,747	0.08	21,037	0.30	93
59,511	0.86	2,034	0.03	.....	.....	388,390	5.63	13,621	0.20	36,097	0.52	49	(1)	8,835	0.13	94
98,220	1.43	2,579	0.04	33,765	0.49	194,329	2.82	14,170	0.21	34,435	0.50	2,697	0.04	23,173	0.34	95
78,366	1.14	1,033	0.02	2,342	0.03	310,832	4.54	.....	.....	3,894	0.06	284	(1)	5,921	0.09	96
148,162	2.20	381	0.01	64,262	0.95	429,421	6.38	22,561	0.34	19,368	0.29	38,811	0.58	8,162	0.12	97
110,773	1.66	1,062	0.02	14,176	0.21	563,958	8.43	22,771	0.34	59,276	0.89	4,089	0.06	27,390	0.41	98
52,218	0.79	3,320	0.05	28,323	0.43	270,554	4.09	5,242	0.08	42,297	0.64	5,632	0.09	4,373	0.07	99
65,108	0.99	1,188	0.02	8,700	0.13	385,031	5.83	15,479	0.23	17,309	0.26	3,860	0.06	13,306	0.20	100
105,985	1.63	135	(1)	86,249	1.32	358,751	5.50	16,000	0.25	29,887	0.46	20,878	0.32	9,210	0.14	101
245,307	3.84	2,154	0.03	89,063	1.39	345,515	5.41	12,579	0.20	36,393	0.57	9,699	0.15	15,264	0.24	102
90,160	1.42	.....	.....	500	0.01	259,574	4.09	5,000	0.08	7,899	0.12	593	0.01	8,300	0.13	103
45,684	0.74	644	0.01	3,000	0.05	335,727	5.47	12,731	0.21	49,484	0.81	2,690	0.04	4,567	0.07	104
61,726	1.01	.....	.....	7,921	0.13	357,919	5.88	6,373	0.10	4,419	0.07	348	0.01	11,014	0.18	105
57,257	0.94	4,646	0.08	98,877	1.63	149,285	2.46	100	(1)	22,228	0.37	426	0.01	13,630	0.22	106
69,213	1.16	.....	.....	68,271	1.14	150,242	2.52	11,574	0.19	8,453	0.14	3,050	0.05	18,857	0.32	107
180,185	3.03	906	0.02	38,651	0.65	319,788	5.38	17,474	0.29	13,569	0.23	249	(1)	6,590	0.11	108
101,837	1.72	2,546	0.04	12,873	0.22	528,088	8.94	25,453	0.43	23,395	0.40	76	(1)	7,852	0.13	109
35,848	0.61	2,047	0.03	3,652	0.06	314,434	5.36	.....	.....	873	0.01	.....	.....	11,646	0.20	110
102,276	1.76	1,225	0.02	17,977	0.31	115,511	1.99	.....	.....	12,729	0.22	.....	.....	13,447	0.23	111
113,072	1.96	25,169	0.44	53,007	0.92	480,292	8.33	13,498	0.23	84,915	1.47	1,376	0.02	16,120	0.28	112
79,072	1.38	4,489	0.08	88	(1)	428,529	7.46	20,543	0.36	32,831	0.57	2	(1)	9,050	0.16	113
38,860	0.68	27,583	0.48	29,402	0.51	208,902	3.64	6,632	0.12	6,737	0.12	225	(1)	8,420	0.15	114
102,743	1.80	480	0.01	13,464	0.24	192,948	3.38	7,870	0.14	16,355	0.29	.....	.....	4,116	0.07	115
105,276	1.88	1,339	0.02	15,559	0.28	345,011	6.15	8,299	0.15	12,562	0.22	.....	.....	5,748	0.10	116
61,530	1.11	.....	.....	58,999	1.07	217,734	3.94	4,403	0.08	14,111	0.26	95	(1)	3,623	0.07	117
62,712	1.14	5,208	0.09	2,650	0.05	355,419	6.44	16,766	0.30	23,658	0.43	.....	.....	4,255	0.08	118
132,949	2.42	334	0.01	68,356	1.25	133,608	2.43	2,019	0.04	12,145	0.22	917	0.02	5,181	0.09	119
75,942	1.39	.....	.....	1,920	0.04	232,482	4.27	5,842	0.11	26,959	0.50	.....	.....	5,290	0.10	120
70,549	1.30	5,266	0.10	44,192	0.82	311,450	5.75	13,000	0.24	19,771	0.36	96	(1)	3,228	0.06	121
195,758	3.62	.....	.....	1,454	0.03	541,425	10.01	27,213	0.50	161,225	2.98	.....	.....	19,906	0.37	122
98,595	1.83	3,513	0.07	122,158	2.26	291,821	5.41	10,527	0.20	12,556	0.23	9,956	0.18	3,563	0.07	123
53,005	1.03	1,313	0.03	1,850	0.04	186,484	3.61	614	0.01	6,038	0.12	160	(1)	3,310	0.06	124
56,400	1.09	5,547	0.11	58,983	1.14	259,899	5.04	4,991	0.10	16,933	0 33	179	(1)	13,672	0.27	125
109,699	2.14	816	0.02	45,569	0.89	286,234	5.60	4,095	0.08	39,703	0.78	34,076	0.67	8,088	0.16	126
84,309	1.65	418	0.01	2,541	0.05	178,430	3.49	3,000	0.06	6,229	0.12	.....	.....	2,761	0.05	127
128,840	2.56	.....	.....	111,613	2.22	176,879	3.52	300	0.01	8,760	0.17	.....	.....	21,290	0.42	128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.																
$38,940	$0.79	$1,872	$0.04	$7,203	$0.15	$292,238	$5.93	$15,494	$0.31	$4,512	$0.09	.....	.....	$2,805	$0.06	129
66,361	1.35	4,623	0.09	.....	.....	344,828	7.04	15,426	0.31	40,206	0.82	.....	.....	30,471	0.62	130
47,848	0.98	1,972	0.04	8,135	0.17	298,137	6.12	6,355	0.13	22,954	0.47	$24	(1)	15,077	0.31	131
95,671	1.97	.....	.....	63,960	1.32	198,679	4.09	16,590	0.34	29,158	0.60	40,158	$0.83	35,761	0.74	132
123,783	2.55	1,753	0.04	82,710	1.71	268,445	5.54	18,232	0.38	21,121	0.44	43,260	0.89	10,413	0.21	133
112,342	2.33	.....	.....	17,738	0.37	485,490	10.06	27,323	0.57	66,040	1.37	3,650	0.08	4,574	0.09	134
79,963	1.66	.....	.....	4,687	0.10	289,146	6.00	6,770	0.14	12,050	0.25	.....	.....	4,222	0.09	135
50,879	1.07	190	(1)	338	0.01	249,683	5.25	4,748	0.10	7,153	0.15	511	0.01	8,235	0.17	136
39,466	0.85	.....	.....	15,594	0.33	193,581	4.15	5,493	0.12	3,224	0.07	.....	.....	2,375	0.05	137
76,262	1.64	842	0.02	15,329	0.33	280,661	6.04	11,755	0.25	28,574	0.61	.....	.....	5,273	0.11	138
31,750	0.68	641	0.01	3,410	0.07	386,180	8.33	11,930	0.26	21,997	0.47	43,346	0.93	5,071	0.11	139
64,557	1.40	.....	.....	52,939	1.15	228,566	4.95	7,733	0.17	22,311	0.48	36,545	0.79	13,683	0.30	140

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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.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.														
141	Superior, Wis	$621,244	$13.51	$53,029	$1.15	$55,572	$1.21	$105,853	$2.30	$6,063	$0.13	$12,134	$0.26	$22,621	$0.49
142	Macon, Ga	600,866	13.13	47,301	1.03	83,236	1.82	112,364	2.46	17,488	0.38	7,649	0.17	55,041	1.20
143	Muskogee, Okla	331,944	7.26	39,485	0.86	26,523	0.58	36,985	0.81	911	0.02	2,770	0.06	7,852	0.17
144	Woonsocket, R. I	490,142	11.05	42,361	0.95	80,144	1.81	81,871	1.85	5,207	0.12	4,025	0.09	24,330	0.55
145	Newton, Mass	1,347,018	30.81	85,225	1.95	107,867	2.47	83,909	1.92	14,995	0.34	22,842	0.52	116,893	2.67
146	Montgomery, Ala	390,999	8.96	41,063	0.94	63,176	1.45	70,710	1.62	6,110	0.14	17,196	0.39	37,930	0.87
147	Butte, Mont	878,873	20.14	87,937	2.02	113,998	2.61	116,412	2.67	14,273	0.33	11,898	0.27	127,431	2.92
148	Wheeling, W. Va	512,781	11.78	48,839	1.12	60,005	1.38	67,598	1.55	1,364	0.03	5,498	0.13	36,767	0.84
149	Roanoke, Va	409,263	9.46	52,854	1.22	48,146	1.11	59,908	1.38	901	0.02	8,879	0.21	22,488	0.52
150	West Hoboken, N. J.	447,667	10.38	31,175	0.72	62,526	1.45	40,728	0.94	2,571	0.06	4,261	0.10	31,109	0.72
151	East Orange, N. J	810,903	19.10	57,615	1.36	80,068	1.89	57,862	1.36	6,884	0.16	11,515	0.27	81,049	1.91
152	Lansing, Mich	556,610	13.18	62,664	1.48	29,205	0.69	69,178	1.64	3,607	0.09	7,337	0.17	35,024	0.83
153	Galveston, Tex	761,029	18.12	43,352	1.03	105,057	2.50	107,836	2.57	7,330	0.17	16,035	0.38	92,945	2.21
154	Fitchburg, Mass	825,368	19.78	46,964	1.13	55,052	1.32	105,505	2.53	8,195	0.20	41,646	1.00	46,934	1.12
155	Chester, Pa	374,281	9.04	34,743	0.84	34,378	0.83	27,646	0.67	5,673	0.14	5,232	0.13	23,332	0.56
156	Perth Amboy, N. J	504,332	12.25	36,149	0.88	44,911	1.09	34,615	0.84	7,808	0.19	13,899	0.34	39,044	0.95
157	New Castle, Pa	411,061	9.99	34,585	0.84	34,262	0.83	30,987	0.75	5,721	0.14	4,746	0.12	20,468	0.50
158	Lexington, Ky	509,803	12.40	58,059	1.41	55,785	1.36	84,007	2.04	3,422	0.08	11,951	0.29	33,098	0.81
159	Springfield, Mo	430,878	10.57	41,207	1.01	39,485	0.97	67,063	1.65	4,855	0.12	5,033	0.12	21,754	0.53
160	Hamilton, Ohio	435,909	10.76	57,521	1.42	40,016	0.99	47,195	1.17	1,641	0.04	6,987	0.17	41,690	1.03
161	Charlotte, N. C	361,270	9.00	31,590	0.79	36,345	0.91	46,908	1.17	4,023	0.10	3,917	0.10	43,630	1.09
162	Decatur, Ill	434,340	10.87	38,311	0.96	34,976	0.88	44,000	1.10	3,410	0.09	6,121	0.15	19,906	0.50
163	Dubuque, Iowa	479,049	12.00	35,035	0.88	38,925	0.98	63,739	1.60	2,069	0.05	3,433	0.09	28,176	0.71
164	Portsmouth, Va	282,737	7.13	37,134	0.94	31,749	0.80	31,733	0.80	3,344	0.08	4,576	0.12	38,540	0.97
165	Everett, Mass	620,214	15.81	43,489	1.11	47,473	1.21	53,826	1.37	11,727	0.30	23,191	0.59	38,828	0.99
166	San Jose, Cal	577,195	14.87	34,076	0.88	37,024	0.95	63,388	1.63	5,623	0.14	8,532	0.22	26,510	0.68
167	Pittsfield, Mass	665,025	17.22	44,469	1.15	50,073	1.30	43,261	1.12	8,156	0.21	17,839	0.46	38,225	0.99
168	Knoxville, Tenn	501,750	13.00	40,053	1.04	53,630	1.39	94,604	2.45	3,651	0.09	6,946	0.18	30,975	0.80
169	Quincy, Mass	744,475	19.52	51,128	1.34	54,270	1.42	53,640	1.41	9,036	0.24	24,055	0.63	55,575	1.46
170	Elmira, N. Y	595,421	15.62	63,879	1.68	50,369	1.32	61,380	1.61	3,042	0.08	22,374	0.59	27,886	0.73
171	Joliet, Ill	511,106	13.45	57,664	1.52	34,246	0.90	54,038	1.42	1,932	0.05	3,120	0.08	36,716	0.97
172	New Rochelle, N. Y	836,587	22.16	103,909	2.75	67,342	1.78	56,270	1.49	6,661	0.18	48,491	1.28	85,265	2.26
173	Auburn, N. Y	548,158	14.58	47,324	1.26	41,185	1.10	69,132	1.84	3,934	0.10	27,355	0.73	30,255	0.80
174	Cedar Rapids, Iowa	589,594	15.73	39,298	1.05	29,614	0.79	42,616	1.14	6,135	0.16	2,624	0.07	41,300	1.10
175	Niagara Falls, N. Y	749,815	20.07	68,396	1.83	58,550	1.57	99,279	2.66	10,991	0.29	17,279	0.46	84,831	2.27
176	Mount Vernon, N. Y.	832,391	23.63	98,171	2.63	77,773	2.08	62,035	1.66	9,502	0.25	22,962	0.62	57,822	1.55
177	Amsterdam, N. Y	368,371	9.93	43,544	1.17	23,827	0.64	41,242	1.11	3,496	0.09	19,510	0.53	37,620	1.01
178	Lorain, Ohio	399,053	10.80	48,608	1.32	35,796	0.97	57,389	1.55	3,529	0.10	6,246	0.17	27,270	0.74
179	Quincy, Ill	421,690	11.46	38,310	1.04	35,937	0.98	60,533	1.64	2,992	0.08	1,081	0.03	18,339	0.50
180	Jamestown, N. Y	541,896	14.76	44,310	1.21	35,390	0.96	54,889	1.49	6,288	0.17	8,166	0.22	31,547	0.86
181	Taunton, Mass	547,801	15.11	42,685	1.18	52,735	1.45	64,741	1.79	6,196	0.17	12,756	0.35	28,877	0.80
182	Oshkosh, Wis	437,516	12.17	26,707	0.74	21,194	0.59	54,244	1.51	2,024	0.06	2,606	0.07	18,871	0.52
183	Waterloo, Iowa	382,250	10.64	16,621	0.46	27,471	0.76	29,111	0.81	5,440	0.15	2,356	0.07	21,025	0.59
184	Fresno, Cal	640,649	17.98	46,464	1.30	47,038	1.32	75,914	2.13	11,599	0.33	8,186	0.23	31,061	0.87
185	Everett, Wash	387,346	10.92	33,588	0.95	24,958	0.70	41,606	1.17	6,400	0.18	5,290	0.15	1,408	0.04
186	Lima, Ohio	326,614	9.23	38,727	1.09	26,796	0.76	39,308	1.11	1,481	0.04	2,726	0.08	14,181	0.40
187	Jackson, Mich	555,433	15.71	56,254	1.59	38,008	1.07	50,852	1.44	6,703	0.19	22,953	0.65	29,740	0.84
188	Stockton, Cal	703,458	19.90	65,443	1.85	50,100	1.42	61,632	1.74	6,893	0.19	5,078	0.14	59,898	1.69
189	Shreveport, La	410,064	11.64	36,479	1.04	44,703	1.27	62,097	1.76	3,578	0.10	13,916	0.40	73,916	2.10
190	Austin, Tex	402,606	11.56	34,125	0.98	29,914	0.86	33,575	0.96	7,037	0.20	2,269	0.07	36,747	1.06
191	Columbia, S. C	420,993	12.16	33,852	0.98	68,893	1.99	73,482	2.12	3,635	0.10	8,291	0.24	34,957	1.01
192	Boise, Idaho	394,898	11.43	30,805	0.89	15,600	0.45	43,808	1.27	7,308	0.21	4,333	0.13	18,289	0.53
193	Aurora, Ill	399,938	11.69	29,770	0.87	39,058	1.14	33,882	0.99	7,172	0.21	4,569	0.13	34,507	1.01
194	Williamsport, Pa	368,422	10.90	35,181	1.04	25,092	0.74	38,090	1.13	3,241	0.10	4,711	0.14	12,018	0.36
195	Waco, Tex	515,103	15.36	27,167	0.81	40,358	1.20	62,093	1.85	7,520	0.22	7,046	0.21	35,710	1.06
196	Joplin, Mo	434,277	13.04	52,289	1.57	54,180	1.63	53,857	1.62	4,629	0.14	5,501	0.17	18,859	0.57
197	Orange, N. J	479,007	14.48	37,825	1.14	47,890	1.45	44,690	1.35	3,862	0.12	10,615	0.32	45,872	1.39
198	Lynchburg, Va	463,805	14.06	42,942	1.30	47,107	1.43	55,963	1.70	1,281	0.04	12,710	0.39	36,229	1.10
199	Bellingham, Wash	310,014	9.40	25,060	0.76	18,941	0.57	18,758	0.57	1,802	0.05	1,851	0.06	6,757	0.20
200	Colorado Springs, Colo	477,037	14.47	43,772	1.33	32,191	0.98	45,204	1.37	4,476	0.14	11,084	0.34	11,704	0.35
201	Brookline, Mass	1,259,826	38.49	95,450	2.92	114,538	3.50	115,263	3.52	12,325	0.38	51,734	1.58	107,915	3.30
202	Danville, Ill	389,327	11.98	40,767	1.25	38,412	1.18	62,348	1.92	3,329	0.10	2,428	0.07	17,184	0.53
203	Kenosha, Wis	402,287	12.57	24,552	0.77	27,909	0.87	45,883	1.43	2,830	0.09	5,353	0.17	12,054	0.38
204	Newport, Ky	280,912	8.80	35,092	1.10	33,075	1.04	17,205	0.54	948	0.03	2,524	0.08	33,035	1.03
205	La Crosse, Wis	389,829	12.31	32,550	1.03	26,616	0.84	49,811	1.57	2,375	0.07	5,149	0.16	14,858	.47
206	Council Bluffs, Iowa	355,604	11.26	18,678	0.59	27,689	0.88	30,011	0.95	1,719	0.05	3,394	0.11	18,360	0.58
207	Tulsa, Okla	493,581	15.65	69,428	2.20	47,304	1.50	46,755	1.48	6,532	0.21	12,756	0.40	17,869	0.57
208	Winston-Salem, N. C.	283,179	8.99	18,151	0.58	22,876	0.73	18,814	0.60	1,729	0.05	12,728	0.40	38,260	1.21
209	Ogden, Utah	438,763	13.97	64,249	2.05	35,666	1.14	29,864	0.95	3,183	0.10	3,835	0.12	21,174	0.67
210	Norristown, Pa	189,669	6.04	15,074	0.48	15,722	0.50	10,811	0.34	1,209	0.04	2,182	0.07	5,227	0.17
211	Stamford, Conn	626,869	20.28	52,301	1.69	38,722	1.25	53,437	1.73	6,688	0.22	27,294	0.88	69,049	2.23
212	Zanesville, Ohio	303,056	9.82	32,513	1.05	27,189	0.88	50,100	1.62	1,573	0.05	2,758	0.09	22,952	0.74
213	Madison, Wis	569,003	18.53	36,564	1.19	30,982	1.01	52,070	1.70	8,153	0.27	9,486	0.31	49,599	1.62
214	Waltham, Mass	542,183	17.71	39,934	1.30	37,929	1.24	41,354	1.35	16,668	0.54	16,008	0.52	34,639	1.13
215	Easton, Pa	324,830	10.64	24,459	0.80	22,068	0.72	29,963	0.98	425	0.01	2,496	0.08	31,715	1.04
216	Charleston, W. Va	346,967	11.38	46,627	1.53	31,809	1.04	38,495	1.26	900	0.03	4,256	0.14	16,498	[1]0.54
217	Poughkeepsie, N. Y.	494,314	16.27	38,811	1.28	37,560	1.24	29,103	0.96	5,204	0.17	60,487	1.99	30,770	1.01
218	Newport, R. I	627,278	20.84	42,370	1.41	71,471	2.37	62,865	2.09	9,537	0.32	18,626	0.62	70,443	2.34
219	Wilmington, N. C	293,791	9.76	27,677	0.92	45,903	1.52	36,927	1.23	1,654	0.05	10,894	0.36	27,842	0.92

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

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DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE—TOTAL AND PER CAPITA: 1917—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 construction for compensation.				Schools.		Libraries.								
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.																
$75,367	$1.64	$23	(1)	$978	$0.02	$254,010	$5.52	$11,145	$0.24	$20,490	$0.45	$516	$0.01	$3,438	$0.07	141
42,113	0.92	3,569	0.08	60,691	1.33	140,341	3.07	1,341	0.03	20,122	0.44	2,235	0.05	7,375	0.16	142
32,660	0.71	2,422	0.05	16,502	0.36	139,708	3.06	5,679	0.12	16,072	0.35	129	(1)	4,246	0.09	143
83,223	1.88	918	0.02	18,952	0.43	137,030	3.09	3,056	0.07	4,957	0.11	578	0.01	3,490	0.08	144
222,512	5.09	20,604	0.47	32,310	0.74	464,659	10.63	29,294	0.67	104,449	2.39	24,467	0.56	16,992	0.39	145
32,296	0.74	310	0.01	11,905	0.27	94,202	2.16	4,713	0.11	4,935	0.11	2,107	0.05	4,346	0.10	146
126,414	2.90	686	0.02	10,985	0.25	222,293	5.09	28,784	0.66	2,209	0.05	.....	.....	15,553	0.36	147
59,215	1.36	109	(1)	6,283	0.14	217,088	4.99	7,533	0.17	690	0.02	.....	.....	1,792	0.04	148
43,551	1.01	525	0.01	17,027	0.39	138,611	3.20	.....	.....	5,044	0.12	138	(1)	11,191	0.26	149
26,425	0.61	483	0.01	5,819	0.13	227,812	5.28	5,769	0.13	3,314	0.08	30	(1)	5,645	0.13	150
97,889	2.31	4,187	0.10	13,158	0.31	350,316	8.25	21,181	0.50	17,058	0.40	162	(1)	11,959	0.28	151
84,784	2.01	380	0.01	14,219	0.34	223,696	5.30	8,779	0.21	15,781	0.37	540	0.01	1,416	0.03	152
107,618	2.56	.....	.....	98,498	2.35	161,909	3.86	.....	.....	14,221	0.34	25	(1)	6,203	0.15	153
140,611	3.37	.....	.....	95,306	2.28	223,707	5.36	8,329	0.20	20,840	0.50	24,183	0.58	8,096	0.19	154
49,218	1.19	.....	.....	900	0.02	181,785	4.39	1,000	0.02	4,384	0.11	7	(1)	5,983	0.14	155
41,659	1.01	1,668	0.04	10,342	0.25	254,739	6.19	5,852	0.14	4,767	0.12	.....	.....	8,879	0.22	156
36,786	0.89	1,786	0.04	18,646	0.45	210,174	5.11	4,030	0.10	2,709	0.07	.....	.....	6,161	0.15	157
59,791	1.45	9	(1)	32,625	0.79	150,458	3.66	6,247	0.15	10,632	0.26	248	0.01	3,471	0.08	158
33,044	0.81	397	0.01	18,487	0.45	180,718	4.43	6,105	0.15	9,933	0.24	.....	.....	2,797	0.07	159
13,435	0.33	.....	.....	20,841	0.51	182,040	4.50	4,500	0.11	3,625	0.09	103	(1)	16,315	0.40	160
50,978	1.27	569	0.01	4,252	0.11	122,364	3.05	5,457	0.14	5,182	0.13	300	0.01	5,755	0.14	161
33,004	0.83	72	(1)	.....	.....	220,795	5.52	10,382	0.26	16,748	0.42	3,757	0.09	2,858	0.07	162
96,820	2.43	18	(1)	500	0.01	165,828	4.16	10,388	0.26	24,900	0.62	.....	.....	9,218	0.23	163
26,444	0.67	1,243	0.03	10,889	0.27	91,318	2.30	550	0.01	458	0.01	.....	.....	4,759	0.12	164
64,715	1.65	164	(1)	29,631	0.76	230,703	5.88	9,999	0.25	28,367	0.72	32,186	0.82	5,915	0.15	165
89,531	2.31	1,176	0.03	.....	.....	272,621	7.02	8,572	0.22	25,279	0.65	.....	.....	4,863	0.13	166
104,052	2.69	.....	.....	28,259	0.73	268,087	6.94	11,000	0.28	19,742	0.51	13,389	0.35	18,473	0.48	167
52,615	1.36	1,536	0.04	45,302	1.17	168,543	4.37	64	(1)	946	0.02	325	0.01	2,560	0.07	168
137,823	3.61	.....	.....	32,274	0.85	265,074	6.95	17,224	0.45	24,482	0.64	14,522	0.38	5,372	0.14	169
59,983	1.57	1,179	0.03	35,643	0.94	237,289	6.22	5,000	0.13	10,337	0.27	907	0.02	16,153	0.42	170
40,071	1.05	184	(1)	.....	.....	246,107	6.47	9,747	0.26	6,859	0.18	4	(1)	20,418	0.54	171
91,009	2.41	409	0.01	30,692	0.81	290,795	7.70	10,016	0.27	31,113	0.82	50	(1)	14,565	0.39	172
113,349	3.01	1,097	0.03	32,408	0.86	163,051	4.34	6,200	0.16	4,889	0.13	2,197	0.06	5,782	0.15	173
55,679	1.49	987	0.03	460	0.01	332,492	8.87	12,510	0.33	21,619	0.58	.....	.....	4,260	0.11	174
88,222	2.36	48,954	1.31	18,723	0.50	212,727	5.70	7,334	0.20	14,378	0.38	5,393	0.14	14,748	0.39	175
102,824	2.75	2,963	0.08	37,254	1.00	366,565	9.82	12,867	0.34	11,558	0.31	7,468	0.20	12,627	0.34	176
42,217	1.14	1,488	0.04	23,868	0.64	123,401	3.33	3,000	0.08	2,128	0.06	1	(1)	3,029	0.08	177
37,186	1.01	4,554	0.12	2,740	0.07	158,303	4.28	3,941	0.11	11,703	0.32	141	(1)	1,647	0.04	178
50,333	1.37	3,749	0.10	7,223	0.20	177,336	4.82	5,923	0.16	18,208	0.49	39	(1)	1,687	0.05	179
61,027	1.66	.....	.....	77,843	2.12	204,413	5.57	.....	.....	8,615	0.23	4,650	0.13	4,758	0.13	180
70,311	1.94	.....	.....	37,108	1.02	189,831	5.24	8,684	0.24	9,700	0.27	23,326	0.64	851	0.02	181
78,603	2.19	.....	.....	16,811	0.47	188,215	5.24	7,246	0.20	7,719	0.21	1,173	0.03	12,103	0.34	182
38,739	1.08	328	0.01	35	(1)	206,225	5.74	16,711	0.47	12,322	0.34	.....	.....	5,866	0.16	183
62,502	1.75	1,624	0.05	239	0.01	296,889	8.33	9,472	0.27	40,096	1.13	120	(1)	9,445	0.26	184
41,852	1.18	812	0.02	629	0.02	217,721	6.14	4,962	0.14	4,832	0.14	.....	.....	3,288	0.09	185
36,722	1.04	51	(1)	8,594	0.24	150,192	4.24	3,373	0.10	3,203	0.09	120	(1)	1,140	0.03	186
78,452	2.22	927	0.03	44,136	1.25	186,730	5.28	11,266	0.32	23,428	0.66	421	0.01	5,563	0.16	187
106,494	3.01	128	(1)	9,409	0.27	290,716	8.22	19,218	0.54	26,661	0.75	244	0.01	1,544	0.04	188
40,436	1.15	1,632	0.05	5,507	0.16	102,151	2.90	400	0.01	3,979	0.11	573	0.02	20,697	0.59	189
67,182	1.93	10	(1)	27,643	0.79	150,420	4.32	.....	.....	6,268	0.18	27	(1)	7,389	0.21	190
62,482	1.81	.....	.....	29,401	0.85	85,339	2.47	800	0.02	12,204	0.35	3,765	0.11	3,892	0.11	191
68,286	1.98	2,217	0.06	1,375	0.04	185,160	5.36	5,924	0.17	11,617	0.34	.....	.....	176	(1)	192
40,394	1.18	124	(1)	282	0.01	178,923	5.23	9,992	0.29	12,174	0.36	291	0.01	8,800	0.26	193
45,302	1.34	1,136	0.03	28,352	0.84	164,777	4.87	.....	.....	4,132	0.12	.....	.....	6,390	0.19	194
98,465	2.94	.....	.....	7,195	0.21	205,824	6.14	5,123	0.15	17,307	0.52	.....	.....	1,295	0.04	195
43,687	1.31	1,918	0.06	18,076	0.54	157,706	4.73	8,001	0.24	12,648	0.38	25	(1)	2,901	0.09	196
38,754	1.17	294	0.01	20,405	0.62	216,838	6.55	.....	.....	8,443	0.26	40	(1)	3,479	0.10	197
67,287	2.04	.....	.....	49,479	1.50	119,088	3.61	.....	.....	18,104	0.55	2,828	0.09	10,787	0.33	198
20,628	0.63	.....	.....	646	0.02	197,551	5.99	6,958	0.21	7,966	0.24	.....	.....	3,096	0.09	199
55,942	1.70	3,117	0.09	1,675	0.05	231,894	7.03	7,792	0.24	25,417	0.77	101	(1)	2,668	0.08	200
212,174	6.48	.....	.....	24,472	0.75	293,208	8.96	34,382	1.05	151,902	4.64	13,913	0.42	32,550	0.99	201
38,471	1.18	.....	.....	1,930	0.06	166,555	5.13	6,812	0.21	10,392	0.32	.....	.....	699	0.02	202
48,107	1.50	774	0.02	12,502	0.39	201,417	6.30	10,532	0.33	4,605	0.14	2,915	0.09	2,854	0.09	203
35,661	1.12	110	(1)	17,812	0.56	97,110	3.04	4,020	0.13	994	0.03	.....	.....	3,326	0.10	204
39,867	1.26	122	(1)	.....	.....	191,038	6.03	6,000	0.19	16,777	0.53	.....	.....	4,666	0.15	205
36,478	1.16	735	0.02	.....	.....	192,022	6.08	10,022	0.32	10,556	0.33	667	0.02	5,273	0.17	206
37,540	1.19	4,017	0.13	12,506	0.40	195,848	6.21	6,766	0.21	26,215	0.93	19	(1)	10,026	0.32	207
37,614	1.19	.....	.....	35,861	1.14	92,892	2.95	2,501	0.08	202	0.01	72	(1)	1,479	0.05	208
60,873	1.94	870	0.03	4,356	0.14	196,770	6.27	10,801	0.34	5,625	0.18	.....	.....	1,497	0.05	209
17,217	0.55	26	(1)	38	(1)	114,634	3.65	1,314	0.04	4,534	0.14	47	(1)	1,634	0.05	210
85,664	2.77	5,797	0.19	33,866	1.10	214,336	6.93	10,000	0.32	27,223	0.88	253	0.01	2,239	0.07	211
31,426	1.02	.....	.....	4,570	0.15	119,382	3.87	3,909	0.13	2,843	0.09	72	(1)	3,769	0.12	212
74,979	2.44	1,389	0.05	5,778	0.19	243,611	7.94	11,677	0.38	34,136	1.11	282	0.01	10,297	0.34	213
100,546	3.28	89	(1)	23,574	0.77	152,548	4.98	12,293	0.40	34,130	1.12	21,805	0.71	10,666	0.35	214
40,842	1.34	4,884	0.16	.....	.....	150,017	4.91	7,395	0.24	4,930	0.16	.....	.....	5,636	0.18	215
34,743	1.14	.....	.....	6,558	0.22	161,276	5.29	2,969	0.10	125	(1)	1,405	0.05	1,306	0.04	216
68,908	2.27	.....	.....	23,266	0.77	160,423	5.28	10,485	0.34	17,308	0.57	2,399	0.08	9,590	0.32	217
99,685	3.31	.....	.....	39,169	1.30	164,585	5.47	5,009	0.17	21,181	0.70	1,010	0.03	21,327	0.71	218
54,602	1.81	.....	.....	12,661	0.42	69,450	2.31	2,197	0.07	2,093	0.07	292	0.01	1,599	0.05	219

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917.

[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	4.8	3.3	2.8	10.9	8.6	1.9	2.5	7.6	10.1	0.5	7.1	31.0	1.3	3.5	0.6	3.0
	Group I	0.4	4.4	4.9	3.7	11.9	6.8	2.3	2.6	7.7	8.9	0.4	8.7	27.9	1.2	3.6	0.6	4.0
	Group II	0.5	5.2	3.9	2.8	10.2	9.6	1.9	2.8	6.8	10.5	0.8	8.9	28.5	1.3	3.5	0.6	2.3
	Group III	0.4	4.8	0.8	1.6	10.1	11.0	1.3	2.4	7.9	11.8	0.4	4.5	35.2	1.4	3.7	0.6	2.2
	Group IV	0.4	5.8	0.6	1.6	9.9	11.2	1.2	2.1	8.4	11.0	0.5	3.6	37.6	1.3	3.0	0.4	1.3
	Group V	0.5	5.9	0.5	1.6	8.6	10.6	1.0	2.2	7.2	12.2	0.3	3.6	38.9	1.5	3.1	0.8	1.4
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.																	
1	New York, N. Y.	0.2	3.8	5.8	3.8	11.6	6.7	2.3	2.5	7.0	8.2	.....	9.9	29.0	1.0	2.4	0.1	5.5
2	Chicago, Ill.	0.7	5.2	4.9	4.5	13.9	6.2	2.7	2.8	9.1	6.5	0.4	6.0	27.5	0.8	4.8	0.5	3.5
3	Philadelphia, Pa.	0.3	5.6	4.6	4.3	13.5	4.3	2.4	2.0	7.3	11.0	0.1	11.1	24.3	0.8	4.3	1.6	2.4
4	St. Louis, Mo.	0.6	4.1	4.3	3.1	14.4	8.0	2.4	1.7	6.8	11.2	0.5	7.3	27.4	1.3	4.7	0.3	1.9
5	Boston, Mass.	0.1	3.5	4.1	2.0	11.4	8.3	1.6	2.4	8.4	10.1	(1)	9.1	25.5	1.9	5.6	2.6	3.4
6	Cleveland, Ohio	0.4	4.1	3.7	3.7	8.6	6.9	1.1	4.2	8.0	8.0	2.2	6.7	33.0	2.9	2.7	1.0	3.0
7	Detroit, Mich.	0.7	3.9	3.9	2.6	13.2	10.0	1.9	5.1	12.4	8.8	0.9	8.2	15.9	2.0	6.1	1.5	2.8
8	Baltimore, Md.	0.5	4.1	2.8	2.6	12.8	9.4	1.2	2.5	10.8	10.4	4.2	8.0	22.6	1.0	5.1	0.1	1.9
9	Pittsburgh, Pa.	0.7	6.5	4.2	2.8	7.6	8.0	3.3	2.9	6.9	11.1	0.4	7.6	28.6	2.4	3.4	0.4	3.3
10	Los Angeles, Cal.	0.3	5.8	3.7	3.5	6.8	7.1	2.4	1.1	4.4	13.1	0.7	5.7	40.3	1.6	2.0	0.3	1.1
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.																	
11	Buffalo, N. Y.	.....	5.6	2.6	2.0	10.4	11.5	2.2	4.7	6.1	11.3	2.0	7.9	25.0	1.1	4.6	0.6	2.6
12	San Francisco, Cal.	1.0	5.9	4.4	3.2	13.6	14.7	2.1	1.9	4.8	8.7	1.0	9.8	20.6	0.7	3.9	1.2	2.5
13	Milwaukee, Wis.	0.8	3.6	4.1	1.9	7.9	8.8	1.8	3.7	9.8	10.7	0.1	8.5	30.3	1.2	3.5	1.6	1.7
14	Cincinnati, Ohio	0.8	5.2	4.2	3.5	10.3	8.0	1.5	2.4	5.0	12.9	1.4	8.1	29.7	1.4	1.3	1.4	2.8
15	Newark, N. J.	0.8	4.1	2.8	3.7	10.9	7.1	1.4	3.4	7.6	7.4	0.3	11.0	32.0	1.5	4.1	0.2	1.7
16	New Orleans, La.	.....	6.2	5.2	1.7	9.1	11.3	2.2	2.6	14.5	10.8	0.3	4.9	26.0	0.8	2.5	0.1	1.7
17	Washington, D. C.	.....	3.4	3.5	0.8	10.5	6.8	2.8	1.9	7.4	9.9	0.7	15.6	28.7	0.8	4.5	0.1	2.5
18	Minneapolis, Minn.	0.8	4.2	3.4	2.2	6.0	7.7	1.5	2.2	5.3	12.7	0.2	6.1	37.5	2.4	5.1	0.2	2.5
19	Seattle, Wash.	0.6	7.6	3.9	4.4	7.2	12.3	1.2	2.6	7.2	10.6	0.5	4.4	29.3	2.1	2.2	0.7	3.2
20	Jersey City, N. J.	.....	5.0	4.0	4.0	14.4	8.7	1.7	3.1	5.6	9.8	0.1	7.6	29.3	1.0	2.2	0.3	3.4
21	Kansas City, Mo.	0.4	6.9	5.8	4.1	9.7	7.4	1.8	1.7	5.1	11.8	1.0	9.5	29.3	1.2	3.3	0.2	0.8
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.																	
22	Portland, Oreg.	.....	5.1	0.2	0.5	8.9	14.2	1.6	1.0	7.0	13.5	0.1	1.2	41.7	.....	3.8	(1)	1.1
23	Indianapolis, Ind.	0.3	3.2	0.3	0.5	13.1	13.3	1.4	1.4	7.4	10.7	1.2	4.4	33.6	1.4	4.3	0.9	2.6
24	Denver, Colo.	0.2	5.5	5.8	2.9	6.1	7.9	1.5	1.9	3.3	12.6	0.2	5.6	32.6	1.3	6.6	0.9	5.0
25	Rochester, N. Y.	0.6	3.7	0.6	2.4	10.1	10.4	1.1	1.6	10.9	14.2	.....	5.4	30.2	0.8	4.9	0.6	2.5
26	Providence, R. I.	1.0	4.3	0.3	2.2	13.1	11.6	1.3	3.8	7.2	15.3	0.4	4.1	29.2	0.8	3.1	0.1	2.0
27	St. Paul, Minn.	.....	3.9	0.6	2.1	9.5	12.4	1.2	1.6	7.0	16.5	0.5	3.3	30.5	1.7	5.5	0.1	3.6
28	Louisville, Ky.	0.3	4.9	0.9	1.0	13.3	10.8	0.8	3.9	8.3	10.7	(1)	9.2	28.4	1.9	3.4	(1)	2.1
29	Columbus, Ohio	0.8	4.8	1.6	2.2	8.9	11.7	1.1	1.6	12.6	6.0	1.2	1.9	41.0	1.2	0.8	(1)	2.6
30	Oakland, Cal.	.....	5.9	0.3	2.8	8.7	10.9	1.3	1.7	5.3	12.0	0.3	1.2	40.5	2.4	4.9	(1)	1.6
31	Toledo, Ohio	0.9	4.6	0.6	2.7	9.3	10.4	0.7	2.0	6.3	12.7	0.5	2.2	41.5	0.9	1.1	0.3	3.3
32	Atlanta, Ga.	1.3	3.7	0.2	0.5	12.0	10.3	1.2	4.2	12.3	10.5	0.3	9.5	27.2	1.0	3.2	0.2	2.5
33	Birmingham, Ala.	.....	6.5	0.5	1.9	10.6	13.6	2.3	1.1	7.8	13.0	0.4	1.8	37.4	1.0	1.0	0.2	1.0
34	Omaha, Nebr.	.....	5.5	0.6	1.3	8.3	16.6	1.7	2.1	5.3	10.4	0.6	0.5	39.9	1.3	4.0	.....	1.8
35	Worcester, Mass.	0.2	3.1	.....	1.5	9.0	8.2	0.6	2.9	6.4	15.1	(1)	9.5	35.0	2.2	3.0	2.2	1.2
36	Richmond, Va.	0.4	7.0	2.3	1.7	11.3	11.5	2.8	2.8	10.4	6.9	.....	7.1	31.7	0.1	2.8	0.3	1.0
37	Syracuse, N. Y.	0.7	5.2	0.9	2.2	9.3	10.4	0.8	3.0	11.6	10.6	.....	8.7	28.7	1.5	3.2	0.9	2.5
38	Spokane, Wash.	.....	5.6	0.2	1.3	6.7	10.3	1.3	1.7	6.9	9.0	2.3	1.9	42.3	1.9	4.1	.....	4.5
39	New Haven, Conn.	0.1	3.1	1.7	1.3	10.3	9.8	1.2	1.9	4.7	12.7	0.1	4.9	39.1	1.5	3.9	(1)	3.8
40	Memphis, Tenn.	.....	4.6	1.2	.....	12.3	10.8	1.8	2.3	7.5	17.8	0.8	6.8	25.9	1.6	6.4	(1)	0.3
41	Scranton, Pa.	1.5	5.8	0.1	0.7	8.8	11.8	1.5	1.4	8.7	9.7	0.6	.....	43.4	1.1	2.6	(1)	2.3
42	Paterson, N. J.	0.4	3.2	0.8	0.7	11.1	13.9	0.6	2.6	7.6	8.1	0.3	3.7	40.5	1.6	2.7	(1)	2.3
43	Grand Rapids, Mich.	0.6	4.9	0.8	1.6	8.5	11.9	0.7	3.2	5.9	4.9	0.3	2.1	46.8	2.4	4.2	(1)	1.1
44	Fall River, Mass.	0.5	3.4	.....	1.2	11.0	9.2	0.6	4.2	5.9	12.2	0.2	9.4	36.0	1.5	1.8	2.0	0.8
45	Dayton, Ohio	.....	7.0	1.8	1.6	9.2	9.4	1.1	1.5	8.2	10.9	1.3	4.7	33.9	2.4	1.9	(1)	5.2
46	Dallas, Tex.	.....	5.4	0.3	1.1	9.0	11.9	2.4	2.1	12.8	15.7	0.7	3.3	31.1	0.7	3.3	0.1	0.3
47	San Antonio, Tex.	.....	6.1	0.3	1.6	11.2	12.7	2.1	1.7	11.2	10.6	0.2	2.4	34.0	0.9	2.5	1.0	1.5
48	Bridgeport, Conn.	0.2	3.5	0.8	2.0	11.8	10.9	1.4	4.1	9.0	11.4	(1)	7.5	31.0	1.4	2.7	0.1	2.1
49	New Bedford, Mass.	0.6	4.6	.....	1.8	10.7	8.1	1.1	4.2	6.9	15.7	0.4	6.7	29.6	2.3	2.5	3.8	0.9
50	Salt Lake City, Utah	.....	7.4	0.8	1.0	8.5	6.2	1.0	2.1	9.9	10.5	0.1	1.4	44.8	1.4	3.8	0.1	0.9
51	Nashville, Tenn.	.....	9.3	0.3	0.5	11.7	11.0	1.4	2.3	6.6	11.3	0.6	5.2	30.8	1.3	6.1	.....	1.6
52	Cambridge, Mass.	0.8	3.6	.....	1.5	9.1	7.6	1.9	3.6	10.2	10.8	(1)	6.5	32.9	1.6	4.4	2.9	2.5
53	Lowell, Mass.	.....	4.9	.....	2.5	9.7	11.4	0.9	1.8	8.2	14.7	0.2	6.4	29.7	1.5	1.8	4.1	2.2
54	Tacoma, Wash.	.....	6.5	0.2	1.3	8.0	12.4	1.0	1.2	4.1	11.0	(1)	1.4	43.0	2.2	6.2	(1)	1.3
55	Houston Tex.	.....	6.7	0.4	1.3	11.3	11.3	2.5	1.4	9.0	10.9	.....	3.6	34.8	0.7	2.1	0.7	3.4
56	Trenton, N. J.	.....	4.5	0.8	1.4	11.9	10.8	0.6	3.9	7.8	8.3	0.1	2.3	42.1	1.6	2.3	(1)	1.5
57	Hartford, Conn.	0.2	3.8	0.7	2.4	11.3	10.4	1.0	3.3	8.6	9.7	0.1	5.5	35.6	1.0	4.8	0.2	1.5
58	Reading, Pa.	.....	7.7	.....	0.5	9.9	6.2	1.4	1.6	10.5	15.7	0.3	.....	39.7	1.1	3.7	(1)	1.5
59	Youngstown, Ohio	1.5	5.7	1.3	1.1	10.2	8.7	0.9	0.7	6.2	8.4	0.3	4.4	45.4	1.3	1.9	(1)	1.9
60	Fort Worth, Tex.	.....	7.6	0.4	1.2	12.5	12.3	1.5	1.6	5.8	8.6	0.1	1.5	37.9	1.0	5.9	0.5	1.7
61	Camden, N. J.	1.1	4.4	0.9	1.2	14.0	10.3	1.6	3.2	5.5	9.0	0.7	1.6	41.2	1.0	2.3	0.1	2.0
62	Albany, N. Y.	1.4	5.3	1.2	3.4	12.0	12.2	1.0	2.9	8.5	7.5	0.1	8.4	27.0	0.8	5.3	0.6	2.2
63	Springfield, Mass.	0.1	3.2	.....	1.7	9.8	11.8	0.9	2.0	9.8	13.4	0.6	2.7	33.9	2.7	4.6	1.4	1.2
64	Lynn, Mass.	.....	5.0	.....	1.7	8.6	9.0	1.6	3.6	8.6	13.2	(1)	6.4	28.8	1.8	5.6	4.1	1.8
65	Des Moines, Iowa	.....	3.5	1.2	1.2	5.7	13.3	0.5	1.0	4.7	10.4	0.8	0.1	51.3	1.6	2.5	.....	2.2
66	Lawrence, Mass.	.....	4.5	.....	1.0	9.3	9.3	0.8	4.2	10.3	13.1	0.1	6.5	34.0	1.8	2.3	2.1	0.7

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

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—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 1917.																	
67	Yonkers, N. Y.	1.1	6.1	0.8	2.0	12.6	9.8	0.8	4.0	11.7	10.2	.....	5.3	32.2	0.6	1.6	0.3	1.0
68	Schenectady, N. Y.	0.8	5.7	0.7	2.0	8.4	8.0	1.6	3.4	14.2	6.1	0.2	6.9	38.7	0.9	1.3	0.3	0.7
69	Kansas City, Kans.	.....	4.1	0.1	2.7	6.9	12.7	0.6	0.6	2.9	13.4	7.4	0.9	44.0	0.7	2.1	.....	1.0
70	Oklahoma City, Okla.	.....	7.5	0.3	1.6	8.1	11.9	0.8	2.1	6.3	8.5	0.7	2.4	45.4	0.8	3.2	(1)	0.2
71	Wilmington, Del.	0.5	8.0	0.9	3.7	12.7	6.9	1.1	1.8	11.4	8.6	0.7	0.8	35.7	1.7	3.6	(1)	2.1
72	Duluth, Minn.	.....	8.0	1.6	1.6	8.0	13.2	1.1	2.4	3.5	11.3	(1)	0.7	42.9	1.4	2.3	0.1	1.9
73	Akron, Ohio	0.6	5.7	0.8	1.6	6.2	8.1	1.0	2.3	10.3	9.6	(1)	2.4	47.0	0.7	0.6	(1)	3.0
74	Norfolk, Va.	0.9	6.0	2.0	0.9	12.9	10.4	2.8	2.9	14.2	7.8	0.5	4.1	29.4	0.5	3.4	0.2	1.1
75	Elizabeth, N. J.	0.4	6.6	0.7	0.9	12.8	10.4	0.8	3.0	9.3	8.9	0.8	3.7	37.5	1.9	1.3	(1)	0.8
76	Utica, N. Y.	0.9	6.8	0.7	1.8	7.7	15.3	0.7	1.2	10.2	10.9	.....	3.6	33.1	2.4	3.1	0.1	1.5
77	Somerville, Mass.	0.3	4.3	.....	1.3	8.1	8.3	1.2	2.9	12.3	10.1	0.3	3.8	34.5	2.6	4.2	4.0	1.7
78	Waterbury, Conn.	0.3	4.5	1.4	2.3	8.1	8.9	0.7	1.7	8.2	14.6	(1)	5.0	39.5	1.8	1.7	(1)	1.1
79	St. Joseph, Mo.	0.2	6.0	0.3	0.9	13.5	15.7	0.9	2.0	3.0	8.0	0.3	1.8	42.2	2.0	2.1	(1)	1.1
80	Manchester, N. H.	0.3	5.8	0.3	1.0	9.1	16.1	0.5	1.9	11.3	19.7	1.8	2.5	24.9	1.6	2.8	0.2	0.2
81	Troy, N. Y.	1.0	5.7	0.8	2.1	10.8	9.1	0.5	2.1	13.5	9.6	0.1	9.2	28.2	0.6	2.2	2.1	2.4
82	Hoboken, N. J.	.....	5.8	0.7	2.1	14.3	12.1	1.2	1.8	6.3	4.4	.....	2.9	41.7	1.6	2.9	(1)	2.2
83	Wilkes-Barre, Pa.	.....	8.5	0.2	1.2	11.9	9.4	1.1	0.9	8.4	9.5	4.4	0.1	39.3	.....	3.3	(1)	1.7
84	Fort Wayne, Ind.	0.7	4.2	0.4	0.6	9.6	13.7	1.0	1.2	7.2	11.9	0.1	.....	42.4	2.2	3.6	(1)	1.3
85	Jacksonville, Fla.	1.9	5.7	0.2	1.2	16.9	13.1	2.0	2.4	14.3	14.6	.....	4.3	16.5	1.1	3.2	.....	2.4
86	Evansville, Ind.	0.7	3.8	0.3	0.5	12.4	12.7	0.6	2.0	5.0	8.4	.....	1.3	41.0	2.1	7.0	(1)	2.3
87	Erie, Pa.	.....	7.3	.....	0.8	10.1	13.6	1.4	1.8	8.3	11.0	0.7	0.1	41.6	1.7	1.0	.....	0.6
88	East St. Louis, Ill.	0.7	6.8	0.6	3.0	10.7	15.3	1.2	1.0	9.1	11.6	.....	.....	34.9	1.0	3.5	.....	0.5
89	Passaic, N. J.	.....	5.7	1.2	1.3	8.0	10.5	0.5	2.3	7.3	6.8	0.9	3.0	48.7	1.8	1.1	(1)	0.6
90	Harrisburg, Pa.	.....	7.3	.....	0.7	7.4	4.4	1.1	1.5	12.2	13.1	0.6	0.1	45.5	0.6	3.8	.....	1.8
91	Peoria, Ill.	0.8	2.9	0.7	2.6	7.8	13.3	2.1	2.1	6.3	8.9	0.6	2.4	39.2	1.8	6.7	0.2	1.8
92	Wichita, Kans.	.....	4.8	0.3	1.7	7.6	12.9	0.8	0.8	6.1	11.0	0.6	1.3	48.4	0.7	2.4	.....	0.6
93	Bayonne, N. J.	.....	3.8	0.9	1.7	11.3	8.8	1.0	1.3	7.0	15.3	.....	1.9	42.4	1.2	1.4	0.4	1.6
94	South Bend, Ind.	0.5	3.6	0.5	0.7	8.4	9.3	2.3	1.1	4.8	8.1	0.3	.....	52.6	1.8	4.9	(1)	1.2
95	Savannah, Ga.	1.1	4.3	2.3	0.6	15.8	12.3	1.5	2.8	17.9	10.1	0.3	3.5	19.9	1.5	3.5	0.3	2.4
96	Johnstown, Pa.	.....	9.0	.....	0.4	8.8	11.0	0.4	2.5	5.7	12.1	0.2	0.4	48.0	.....	0.6	(1)	0.9
97	Brockton, Mass.	0.1	4.7	.....	1.9	8.1	9.9	0.4	3.0	8.6	12.8	(1)	5.6	37.2	2.0	1.7	3.4	0.7
98	Sacramento, Cal.	.....	5.8	0.5	1.6	6.9	9.7	1.3	1.7	10.5	8.5	0.1	1.1	43.5	1.8	4.6	0.3	2.1
99	El Paso, Tex.	.....	7.1	0.3	0.6	10.9	10.8	2.2	2.4	15.6	6.3	0.4	3.4	32.9	0.6	5.1	0.7	0.5
100	Terre Haute, Ind.	0.4	3.0	0.5	0.6	9.6	17.6	1.0	0.7	4.9	7.9	0.1	1.1	46.5	1.9	2.1	0.5	1.6
101	Holyoke, Mass.	0.2	4.7	.....	2.7	9.4	12.5	0.6	9.6	7.3	9.0	(1)	7.3	30.4	1.4	2.5	1.8	0.8
102	Portland, Me.	0.1	3.1	.....	2.0	10.7	14.2	0.7	1.3	5.8	20.1	0.2	7.3	28.4	1.0	3.0	0.8	1.3
103	Allentown, Pa.	.....	7.8	.....	0.7	8.7	9.1	0.7	1.4	8.8	15.2	.....	0.1	43.8	0.8	1.3	0.1	1.4
104	Springfield, Ill.	.....	9.2	0.3	2.4	7.3	12.2	1.4	1.0	6.7	6.0	0.1	0.4	43.8	1.7	6.5	0.4	0.6
105	Canton, Ohio	1.4	6.3	0.7	2.3	6.8	10.0	0.6	1.2	5.8	8.9	.....	1.1	51.8	0.9	0.6	(1)	1.6
106	Charleston, S. C.	0.8	4.6	0.2	0.6	17.6	16.8	1.5	2.3	10.2	7.5	0.6	12.9	19.5	(1)	2.9	0.1	1.8
107	Chattanooga, Tenn.	.....	6.3	0.8	1.4	11.5	15.3	1.0	1.7	7.7	11.4	.....	11.2	24.7	1.9	1.4	0.5	3.1
108	Pawtucket, R. I.	0.9	5.1	0.3	1.9	8.8	10.5	0.9	0.7	6.1	20.2	0.1	4.3	35.9	2.0	1.5	(1)	0.7
109	Berkeley, Cal.	.....	5.7	0.5	1.7	5.4	10.6	1.0	1.2	4.9	10.0	0.2	1.3	51.9	2.5	2.3	(1)	0.8
110	Altoona, Pa.	.....	9.0	(1)	0.7	7.0	11.1	1.8	0.6	5.2	6.3	0.4	0.6	55.1	.....	0.2	.....	2.0
111	Mobile, Ala.	.....	7.5	0.3	1.0	15.1	14.4	1.4	2.9	6.1	19.9	0.2	3.5	22.5	.....	2.5	.....	2.6
112	Atlantic City, N. J.	.....	6.1	0.7	2.1	12.2	13.1	4.2	1.9	8.7	7.3	1.6	3.4	31.1	0.9	5.5	0.1	1.0
113	Sioux City, Iowa	.....	3.7	0.1	2.5	7.7	7.9	1.7	0.4	7.8	9.4	0.5	(1)	50.9	2.4	3.9	(1)	1.1
114	Little Rock, Ark.	1.7	9.2	1.3	0.7	9.6	15.3	0.7	2.2	6.2	6.3	4.5	4.8	34.0	1.1	1.1	(1)	1.4
115	Covington, Ky.	.....	7.5	1.8	2.8	11.9	10.8	0.5	1.0	12.3	15.6	0.1	2.0	29.3	1.2	2.5	.....	0.6
116	Saginaw, Mich.	.....	7.2	0.4	2.6	8.1	8.2	0.6	2.8	5.1	13.9	0.2	2.0	45.4	1.1	1.7	.....	0.8
117	Flint, Mich.	1.0	4.9	0.8	2.6	7.8	11.7	1.2	1.2	6.2	10.7	.....	10.2	37.8	0.8	2.4	(1)	0.6
118	Rockford, Ill.	0.4	5.4	0.3	1.2	6.2	11.5	0.5	2.7	6.4	8.7	0.7	0.4	49.5	2.3	3.3	.....	0.6
119	Tampa, Fla.	1.1	4.9	0.3	0.7	11.1	13.1	1.4	1.5	16.1	18.6	(1)	9.6	18.7	0.3	1.7	0.1	0.7
120	Pueblo, Colo.	.....	6.3	0.2	0.5	7.7	17.2	0.9	1.5	2.7	13.7	.....	0.3	41.9	1.1	4.9	.....	1.0
121	New Britain, Conn.	0.3	3.7	1.3	2.5	9.5	7.3	2.0	2.4	5.5	9.9	0.7	6.2	43.7	1.8	2.8	.....	0.5
122	San Diego, Cal.	.....	8.5	0.3	1.4	9.8	8.4	1.8	3.1	3.6	13.0	.....	0.1	36.1	1.8	10.7	.....	1.3
123	Binghamton, N. Y.	1.6	6.5	0.5	2.3	8.2	10.3	0.9	1.5	4.5	11.4	0.4	14.1	33.6	1.2	1.4	1.1	0.4
124	York, Pa.	.....	9.4	.....	0.5	7.7	7.3	0.9	0.6	9.8	13.4	0.3	0.5	47.1	0.2	1.5	(1)	0.8
125	Springfield, Ohio	.....	6.8	0.6	2.0	6.9	8.6	0.3	1.3	6.1	9.1	0.9	9.5	42.0	0.8	2.7	(1)	2.2
126	Malden, Mass.	0.4	3.8	.....	1.0	8.2	8.7	0.8	3.4	8.7	13.5	0.1	5.6	35.2	0.5	4.9	4.2	1.0
127	Lancaster, Pa.	0.6	5.1	.....	0.5	10.2	7.8	0.5	2.0	5.5	20.6	0.1	0.6	43.5	0.7	1.5	.....	0.7
128	Augusta, Ga.	0.6	4.1	0.3	0.4	12.7	10.8	1.7	2.4	5.7	17.7	.....	15.3	24.2	(1)	1.2	.....	2.9
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.																	
129	Kalamazoo, Mich.	0.6	3.9	0.7	1.9	6.3	10.9	0.7	6.6	3.4	7.0	0.3	1.3	52.3	2.8	0.8	.....	0.5
130	Davenport, Iowa	1.1	3.7	0.3	1.5	6.8	13.0	1.3	1.1	7.9	8.3	0.6	.....	43.3	1.9	5.1	.....	3.8
131	Topeka, Kans.	.....	4.4	0.4	1.3	6.6	13.4	0.6	1.8	7.0	7.7	0.3	1.3	48.0	1.0	3.7	(1)	2.4
132	Salem, Mass.	1.0	5.0	.....	0.8	8.4	9.2	2.0	3.1	7.8	12.5	.....	8.4	26.0	2.2	3.8	5.2	4.7
133	Haverhill, Mass.	.....	5.2	.....	1.6	6.9	9.1	0.7	4.2	5.6	14.5	0.2	9.7	31.4	2.1	2.5	5.1	1.2
134	Pasadena, Cal.	.....	6.1	0.1	1.7	5.4	6.1	1.5	0.8	6.0	11.3	.....	1.8	48.9	2.8	6.7	0.4	0.5
135	Bay City, Mich.	1.0	3.4	0.3	2.9	7.2	10.7	0.4	1.6	5.1	13.6	.....	0.8	49.1	1.2	2.0	.....	0.7
136	McKeesport, Pa.	.....	8.5	0.2	0.9	9.4	8.4	0.5	2.3	9.7	9.5	(1)	0.1	46.7	0.9	1.3	0.1	1.5
137	Huntington, W. Va.	.....	7.2	0.4	1.2	10.5	10.1	0.4	1.1	8.5	9.2	.....	3.6	45.1	1.3	0.8	.....	0.6
138	Racine, Wis.	1.0	3.3	0.4	1.5	6.1	10.9	0.7	1.0	6.9	12.4	0.1	2.5	45.8	1.9	4.7	.....	0.9
139	Lincoln, Nebr.	.....	7.4	0.2	1.2	1.7	7.5	0.5	2.0	5.9	4.4	0.1	0.5	54.1	1.7	3.1	6.1	0.7
140	Chelsea, Mass.	0.9	4.7	.....	1.8	.7	11.1	0.8	2.0	7.5	9.3	.....	7.6	33.0	1.1	3.2	5.3	2.0

1 Less than one-twentieth of 1 per cent.

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TABLE 14.—PER CENT DISTRIBUTION OF THE EXPENSES OF GENERAL DEPARTMENTS, BY PRINCIPAL DIVISIONS OF THE GENERAL DEPARTMENTAL SERVICE: 1917—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 1917—Continued.																	
141	Superior, Wis.	.....	6.6	0.4	1.5	8.9	17.0	1.0	2.0	3.6	12.1	(1)	0.2	40.9	1.8	3.3	0.1	0.5
142	Macon, Ga.	0.7	6.2	0.2	0.7	13.9	18.7	2.9	1.3	9.2	7.0	0.6	10.1	23.4	0.2	3.3	0.4	1.2
143	Muskogee, Okla.	.....	11.2	0.3	0.4	8.0	11.1	0.3	0.8	2.4	9.8	0.7	5.0	42.1	1.7	4.8	(1)	1.3
144	Woonsocket, R. I.	1.3	5.7	0.4	1.3	16.4	16.7	1.1	0.8	5.0	17.0	0.2	3.9	28.0	0.6	1.0	0.1	0.7
145	Newton, Mass.	0.2	5.0	.....	1.1	8.0	6.2	1.1	1.7	8.7	16.5	1.5	2.4	34.5	2.2	7.8	1.8	1.3
146	Montgomery, Ala.	.....	9.0	0.3	1.1	16.2	18.1	1.6	4.4	9.7	8.3	0.1	3.0	24.1	1.2	1.3	0.5	1.1
147	Butte, Mont.	1.7	5.2	0.4	2.7	13.0	13.2	1.6	1.4	14.5	14.4	0.1	1.2	25.3	3.3	0.3	.....	1.8
148	Wheeling, W. Va.	0.3	7.4	0.4	1.4	11.7	13.2	0.3	1.1	7.2	11.5	(1)	1.2	42.3	1.5	0.1	.....	0.3
149	Roanoke, Va.	(1)	7.5	2.8	2.5	11.8	14.6	0.2	2.2	5.5	10.6	0.1	4.2	33.9	.....	1.2	(1)	2.7
150	West Hoboken, N. J.	0.9	3.2	0.4	2.5	14.0	9.1	0.6	1.0	6.9	5.9	0.1	1.3	50.9	1.3	0.7	(1)	1.3
151	East Orange, N. J.	0.9	4.8	0.7	0.6	9.9	7.1	0.8	1.4	10.0	12.1	0.5	1.6	43.2	2.6	2.1	(1)	1.5
152	Lansing, Mich.	1.5	4.9	2.3	2.6	5.2	12.4	0.6	1.3	6.3	15.2	0.1	2.6	40.2	1.6	2.8	0.1	0.3
153	Galveston, Tex.	.....	4.3	0.3	1.1	13.8	14.2	1.0	2.1	12.2	14.1	.....	12.9	21.3	.....	1.9	(1)	0.8
154	Fitchburg, Mass.	0.3	4.2	.....	1.2	6.7	12.8	1.0	5.0	5.7	17.0	.....	11.5	27.1	1.0	2.5	2.9	1.0
155	Chester, Pa.	.....	8.1	0.1	1.1	9.2	7.4	1.5	1.4	6.2	13.2	.....	0.2	48.6	0.3	1.2	(1)	1.6
156	Perth Amboy, N. J.	0.5	4.0	1.4	1.3	8.9	6.9	1.5	2.8	7.7	8.3	0.3	2.1	50.5	1.2	0.9	.....	1.8
157	New Castle, Pa.	.....	8.0	.....	0.4	8.3	7.5	1.4	1.2	5.0	8.9	0.4	4.5	51.1	1.0	0.7	.....	1.5
158	Lexington, Ky.	.....	9.2	1.2	1.0	10.9	16.5	0.7	2.3	6.5	11.7	(1)	6.4	29.5	1.2	2.1	(1)	0.7
159	Springfield, Mo.	.....	7.9	0.6	1.1	9.2	15.6	1.1	1.2	5.0	7.7	0.1	4.3	41.9	1.4	2.3	.....	0.6
160	Hamilton, Ohio	1.1	8.7	1.2	2.1	9.2	10.8	0.4	1.6	9.6	3.1	.....	4.8	41.8	1.0	0.8	(1)	3.7
161	Charlotte, N. C.	.....	6.8	0.7	1.2	10.1	13.0	1.1	1.1	12.1	14.1	0.2	1.2	33.9	1.5	1.4	0.1	1.6
162	Decatur, Ill.	.....	8.0	0.2	0.6	8.1	10.1	0.8	1.4	4.6	7.6	(1)	.....	50.8	2.4	3.9	0.9	0.7
163	Dubuque, Iowa	0.7	5.2	.....	1.4	8.1	13.3	0.4	0.7	5.9	20.2	(1)	0.1	34.6	2.2	5.2	.....	1.9
164	Portsmouth, Va.	1.6	5.8	3.0	2.7	11.2	11.2	1.2	1.6	13.6	9.4	0.4	3.9	32.3	0.2	0.2	.....	1.7
165	Everett, Mass.	0.7	5.0	.....	1.4	7.7	8.7	1.9	3.7	6.3	10.4	(1)	4.8	37.2	1.6	4.6	5.2	1.0
166	San Jose, Cal.	0.3	3.4	0.5	1.7	6.4	11.0	1.0	1.5	4.6	15.5	0.2	.....	47.2	1.5	4.4	.....	0.8
167	Pittsfield, Mass.	0.1	5.0	.....	1.5	7.5	6.5	1.2	2.7	5.7	15.6	.....	4.2	40.3	1.7	3.0	2.0	2.8
168	Knoxville, Tenn.	.....	7.1	0.2	0.7	10.7	18.9	0.7	1.4	6.2	10.5	0.3	9.0	33.6	(1)	0.2	0.1	0.5
169	Quincy, Mass.	0.2	5.4	.....	1.3	7.3	7.2	1.2	3.2	7.5	18.5	.....	4.3	35.6	2.3	3.3	2.0	0.7
170	Elmira, N. Y.	0.4	4.6	1.2	4.6	8.5	10.3	0.5	3.8	4.7	10.1	0.2	6.0	39.9	0.8	1.7	0.2	2.7
171	Joliet, Ill.	.....	9.7	0.5	1.1	6.7	10.6	0.4	0.6	7.2	7.8	(1)	.....	48.2	1.9	1.3	.....	4.0
172	New Rochelle, N. Y.	1.4	7.6	1.2	2.3	8.0	6.7	0.8	5.8	10.2	10.9	(1)	3.7	34.8	1.2	3.7	(1)	1.7
173	Auburn, N. Y.	1.3	4.4	1.0	1.9	7.5	12.6	0.7	5.0	5.5	20.7	0.2	5.9	29.7	1.1	0.9	0.4	1.1
174	Cedar Rapids, Iowa	.....	5.4	0.4	0.9	5.0	7.2	1.0	0.4	7.0	9.4	0.2	0.1	56.4	2.1	3.7	.....	0.7
175	Niagara Falls, N. Y.	.....	6.2	1.0	1.9	7.8	13.2	1.5	2.3	11.3	11.8	6.5	2.5	28.4	1.0	1.9	0.7	2.0
176	Mount Vernon, N. Y.	1.1	5.9	1.2	2.9	8.8	7.0	1.1	2.6	6.6	11.7	0.3	4.2	41.5	1.5	1.3	0.8	1.4
177	Amsterdam, N. Y.	1.6	6.8	0.9	2.5	6.5	11.2	0.9	5.3	10.2	11.5	0.4	6.5	33.5	0.8	0.6	(1)	0.8
178	Lorain, Ohio	1.2	9.1	0.6	1.4	9.0	14.4	0.9	1.6	6.8	9.3	1.1	0.7	39.7	1.0	2.9	(1)	0.4
179	Quincy, Ill.	1.2	5.8	0.6	1.5	8.5	14.4	0.7	0.3	4.3	11.9	0.9	1.7	42.1	1.4	4.3	(1)	0.4
180	Jamestown, N. Y.	0.7	4.6	0.4	2.5	6.5	10.1	1.2	1.5	5.8	11.3	.....	14.4	37.7	.....	1.6	0.9	0.9
181	Taunton, Mass.	1.1	5.2	.....	1.5	9.6	11.8	1.1	2.3	5.3	12.8	.....	6.8	34.7	1.6	1.8	4.3	0.2
182	Oshkosh, Wis.	.....	4.8	0.4	0.9	4.8	12.4	0.5	0.6	4.3	18.0	.....	3.8	43.0	1.7	1.8	0.3	2.8
183	Waterloo, Iowa	0.4	2.9	0.5	0.6	7.2	7.6	1.4	0.6	5.5	10.1	0.1	(1)	54.0	4.4	3.2	.....	1.5
184	Fresno, Cal.	0.6	2.9	0.9	2.9	7.3	11.8	1.8	1.3	4.8	9.8	0.3	(1)	46.3	1.5	6.3	(1)	1.5
185	Everett, Wash.	.....	7.5	0.3	0.9	6.4	10.7	1.7	1.4	0.4	10.8	0.2	0.2	56.2	1.3	1.2	.....	0.8
186	Lima, Ohio	1.2	7.5	0.6	2.7	8.2	12.0	0.5	0.8	4.3	11.2	(1)	2.6	46.0	1.0	1.0	(1)	0.3
187	Jackson, Mich.	.....	7.4	0.5	2.2	6.8	9.2	1.2	4.1	5.4	14.1	0.2	7.9	33.6	2.0	4.2	0.1	1.0
188	Stockton, Cal.	.....	6.0	0.8	2.5	7.1	8.8	1.0	0.7	8.5	15.1	(1)	1.3	41.3	2.7	3.8	(1)	0.2
189	Shreveport, La.	.....	7.3	0.8	0.9	10.9	15.1	0.9	3.4	18.0	9.9	0.4	1.3	24.9	0.1	1.0	0.1	5.0
190	Austin, Tex.	.....	6.8	1.2	0.4	7.4	8.3	1.7	0.6	9.1	16.7	(1)	6.9	37.4	.....	1.6	(1)	1.8
191	Columbia, S. C.	.....	6.6	0.3	1.2	16.4	17.5	0.9	2.0	8.3	14.8	.....	7.0	20.3	0.2	2.9	0.9	0.9
192	Boise, Idaho	.....	6.3	0.2	1.3	4.0	11.1	1.8	1.1	4.6	17.3	0.6	0.3	46.9	1.5	2.9	.....	(1)
193	Aurora, Ill.	0.6	5.1	0.7	1.0	9.8	8.5	1.8	1.1	8.6	10.1	(1)	0.1	44.7	2.5	3.0	0.1	2.2
194	Williamsport, Pa.	.....	8.2	.....	1.3	6.8	10.3	0.9	1.3	3.3	12.3	0.3	7.7	44.7	.....	1.1	.....	1.7
195	Waco, Tex.	.....	4.2	0.2	0.9	7.8	12.1	1.5	1.4	6.9	19.1	.....	1.4	40.0	1.0	3.4	.....	0.3
196	Joplin, Mo.	.....	10.1	0.3	1.6	12.5	12.4	1.1	1.3	4.3	10.1	0.4	4.2	36.3	1.8	2.9	(1)	0.7
197	Orange, N. J.	.....	5.8	1.2	0.9	10.0	9.3	0.8	2.2	9.6	8.1	0.1	4.3	45.3	.....	1.8	(1)	0.7
198	Lynchburg, Va.	0.7	6.2	1.5	0.8	10.2	12.1	0.3	2.7	7.8	14.5	.....	10.7	25.7	.....	3.9	0.6	2.3
199	Bellingham, Wash.	1.1	5.6	0.2	1.2	6.1	6.1	0.6	0.6	2.2	6.7	.....	0.2	63.7	2.2	2.6	.....	1.0
200	Colorado Springs, Colo.	.....	8.0	0.3	1.0	6.7	9.5	0.9	2.3	2.5	11.7	0.7	0.4	48.6	1.6	5.3	(1)	0.6
201	Brookline, Mass.	.....	6.3	.....	1.2	9.1	9.1	1.0	4.1	8.6	16.8	.....	1.9	23.3	2.7	12.1	1.1	2.6
202	Danville, Ill.	1.4	5.3	0.5	3.2	9.9	16.0	0.9	0.6	4.4	9.9	.....	0.5	42.8	1.7	2.7	.....	0.2
203	Kenosha, Wis.	1.2	2.9	0.5	1.5	6.9	11.4	0.7	1.3	3.0	12.0	0.2	3.1	50.1	2.6	1.1	0.7	0.7
204	Newport, Ky.	.....	10.1	1.0	1.3	11.8	6.1	0.3	0.9	11.8	12.7	(1)	6.3	34.6	1.4	0.4	.....	1.2
205	La Crosse, Wis.	1.4	4.8	0.2	1.9	6.8	12.8	0.6	1.3	3.8	10.2	(1)	.....	49.0	1.5	4.3	.....	1.2
206	Council Bluffs, Iowa	1.4	3.0	0.3	0.4	7.8	8.4	0.5	1.0	5.2	10.3	0.2	.....	54.0	2.8	3.0	.....	1.5
207	Tulsa, Okla.	.....	12.6	0.3	1.2	9.6	9.5	1.3	2.6	3.6	7.6	0.8	2.5	39.7	1.4	5.3	(1)	2.0
208	Winston-Salem, N. C.	0.3	3.6	1.4	1.2	8.1	6.6	0.6	4.5	13.5	13.3	.....	12.7	32.8	0.9	0.1	(1)	0.5
209	Ogden, Utah	.....	10.2	1.0	3.4	8.1	6.8	0.7	0.9	4.8	13.9	0.2	1.0	44.8	2.5	1.3	.....	0.3
210	Norristown, Pa.	0.9	5.4	.....	1.7	8.3	5.7	0.6	1.2	2.8	9.1	(1)	(1)	60.4	0.7	2.4	(1)	0.9
211	Stamford, Conn.	1.2	4.1	1.3	1.7	6.2	8.5	1.1	4.4	11.0	13.7	0.9	5.4	34.2	1.6	4.3	(1)	0.4
212	Zanesville, Ohio	1.0	6.7	0.8	2.2	9.0	16.5	0.5	0.9	7.6	10.4	.....	1.5	39.4	1.3	0.9	(1)	1.2
213	Madison, Wis.	2.2	2.6	0.5	1.1	5.4	9.2	1.4	1.7	8.7	13.2	0.2	1.0	42.8	2.1	6.0	(1)	1.8
214	Waltham, Mass.	0.3	5.5	.....	1.6	7.0	7.6	3.1	3.0	6.4	18.5	(1)	4.3	28.1	2.3	6.3	4.0	2.0
215	Easton, Pa.	.....	6.9	.....	0.7	6.8	9.2	0.1	0.8	9.8	12.6	1.5	.....	46.2	2.3	1.5	.....	1.7
216	Charleston, W. Va.	0.8	11.4	0.3	0.9	9.2	11.1	0.3	1.2	4.8	10.0	.....	1.9	46.5	0.9	(1)	0.4	0.4
217	Poughkeepsie, N. Y.	0.9	3.7	0.9	2.4	7.6	5.9	1.1	12.2	6.2	13.9	.....	4.7	32.5	2.1	3.5	0.5	1.9
218	Newport, R. I.	0.6	3.7	0.6	1.8	11.4	10.0	1.5	3.0	11.2	15.9	.....	6.2	26.2	0.8	3.4	0.2	3.4
219	Wilmington, N. C.	1.2	6.8	.....	1.4	15.6	12.6	0.6	3.7	9.5	18.6	.....	4.3	23.6	0.7	0.7	0.1	0.5

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

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1917.

[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	$46,625,421	$34,900,826	$3,849,156	$827,044	$583,008	$1,518,050	$1,058,580	$286,502	$12,971	$3,584,284
	Group I	20,537,253	16,348,571	1,094,013		190,839	964,283	137,071	18,572	11,638	1,772,266
	Group II	7,191,540	4,246,295	815,490		148,601	297,573	1,694	85,393		1,596,494
	Group III	8,103,823	6,525,999	330,145	290,768	127,011	176,382	397,169	128,567		127,782
	Group IV	6,237,729	4,433,019	905,570	421,188	55,645	57,076	281,701	42,516	1,172	39,842
	Group V	4,555,076	3,346,942	703,938	115,088	65,912	22,736	240,945	11,454	161	47,900
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.										
1	New York, N. Y.	$6,259,966	$4,183,315				$622,579				$1,454,072
2	Chicago, Ill.	3,413,481	2,841,015	$521,316		$2,072	49,078				
3	Philadelphia, Pa.	2,401,076	2,252,181			11,364	137,531				
4	St. Louis, Mo.	1,349,296	1,283,062			12,786	53,448				
5	Boston, Mass.	1,373,597	964,023			18,421		$84,269			306,884
6	Cleveland, Ohio	1,074,018	616,508	355,265		50,261		51,984			
7	Detroit, Mich.	657,687	648,742			8,945					
8	Baltimore, Md.	783,013	712,402			33,505	14,158			$11,638	11,310
9	Pittsburgh, Pa.	913,396	837,715			45,906	11,203		$18,572		
10	Los Angeles, Cal.	2,311,723	2,009,608	217,432		7,579	76,286	818			
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.										
11	Buffalo, N. Y.	$738,702	$651,124			$40,186			$47,392		
12	San Francisco, Cal.	1,037,582	7,773						32,414		$997,395
13	Milwaukee, Wis.	392,570	390,445			2,125					
14	Cincinnati, Ohio	578,889	543,079	$13,616		11,700	$4,907		5,587		
15	Newark, N. J.	517,049	471,750			28,820	16,479				
16	New Orleans, La.	832,964	371,176			33,576		$79			428,133
17	Washington, D. C.	141,313	125,273			14,425		1,615			
18	Minneapolis, Minn.	347,969	345,197			2,772					
19	Seattle, Wash.	1,623,938	380,432	801,874		4,398	265,268				170,966
20	Jersey City, N. J.	240,388	233,245				7,143				
21	Kansas City, Mo.	740,176	726,801			10,599	2,776				
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.										
22	Portland, Oreg.	$455,979	$305,776			$2,694	$80,126				$67,383
23	Indianapolis, Ind.	16,571				10,394			$6,177		
24	Denver, Colo.	38,286	16,753			3,489			16,504		1,540
25	Rochester, N. Y.	385,529	318,629			7,236		$45,051	14,613		
26	Providence, R. I.	320,190	304,490			2,099		13,601			
27	St. Paul, Minn.	343,580	326,708			3,451			13,421		
28	Louisville, Ky.	202,949	185,415				15,922	1,612			
29	Columbus, Ohio	520,371	391,601	$108,794		19,976					
30	Oakland, Cal.	116,648	182				28,503		29,104		58,859
31	Toledo, Ohio	283,705	256,231			3,735		23,739			
32	Atlanta, Ga.	247,979	234,059			600		13,320			
33	Birmingham, Ala.	32,628	21,919	10,709							
34	Omaha, Nebr.	323,250	306,571			1,222			15,457		
35	Worcester, Mass.	125,462	99,086			567		25,809			
36	Richmond, Va.	492,232	159,451		$290,768	10,144	7,982	22,564	1,323		
37	Syracuse, N. Y.	159,686	154,112			5,574					
38	Spokane, Wash.	142,303	141,357			946					
39	New Haven, Conn.	1,378					1,378				
40	Memphis, Tenn.	233,921	222,374			7,151	4,396				
41	Scranton, Pa.										
42	Paterson, N. J.	844				844					
43	Grand Rapids, Mich.	214,860	181,410			2,851		30,599			
44	Fall River, Mass.	109,391	79,770			630	1,005	27,986			
45	Dayton, Ohio	102,429	95,595			6,427			407		
46	Dallas, Tex.	226,201	226,201								
47	San Antonio, Tex.	12,110				6,596		5,514			
48	Bridgeport, Conn.	420					420				
49	New Bedford, Mass.	151,608	119,358				979	31,271			
50	Salt Lake City, Utah	162,386	133,521					28,865			
51	Nashville, Tenn.	121,274	113,112			6,311	1,200	651			
52	Cambridge, Mass.	205,130	183,093					22,037			
53	Lowell, Mass.	158,589	146,402			808		11,379			
54	Tacoma, Wash.	335,448	101,119	210,642		837	22,850				
55	Houston, Tex.	114,383	89,584			6,442	4,888		13,469		
56	Trenton, N. J.	274,194	274,194								
57	Hartford, Conn.	193,873	182,998			984	25	9,866			
58	Reading, Pa.	119,392	119,392								
59	Youngstown, Ohio	121,129	117,913			3,216					
60	Fort Worth, Tex.	139,799	138,689					1,110			
61	Camden, N. J.	108,996	100,467				4,877	3,652			
62	Albany, N. Y.	232,223	227,759			2,633	1,831				
63	Springfield, Mass.	196,878	181,502						15,376		
64	Lynn, Mass.	211,026	169,396					41,630			
65	Des Moines, Iowa	36,555				9,154		27,401			
66	Lawrence, Mass.	112,038	99,810					9,512	2,716		

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1917—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.	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 1917.										
67	Yonkers, N. Y.	$162,461	$159,104			$1,312	$2,045				
68	Schenectady, N. Y.	80,581	78,433			2,148					
69	Kansas City, Kans.	358,599	149,827	$208,772							
70	Oklahoma City, Okla.	66,970	66,970								
71	Wilmington, Del.	113,220	112,679			541					
72	Duluth, Minn.	353,190	145,128		$207,405	657					
73	Akron, Ohio	130,014	128,050			1,964					
74	Norfolk, Va.	139,846	105,938			3,787		$30,121			
75	Elizabeth, N. J.	2,928					2,928				
76	Utica, N. Y.										
77	Somerville, Mass.	76,654	76,654								
78	Waterbury, Conn.	64,520	64,520								
79	St. Joseph, Mo.	1,889				1,889					
80	Manchester, N. H.	117,920	88,349			667		28,904			
81	Troy, N. Y.	95,396	92,081			547	948	1,820			
82	Hoboken, N. J.	234,082	229,733					4,349			
83	Wilkes-Barre, Pa.	3,560				112		3,448			
84	Fort Wayne, Ind.	262,928	104,581	156,368		1,979					
85	Jacksonville, Fla.	341,367	95,302	236,706			9,359				
86	Evansville, Ind.	110,723	88,429			2,442	2,949	16,903			
87	Erie, Pa.	133,608	131,240			166	1,318			$884	
88	East St. Louis, Ill.										
89	Passaic, N. J.										
90	Harrisburg, Pa.	60,155	60,155								
91	Peoria, Ill.	6,305				1,255	587		$4,463		
92	Wichita, Kans.	4,060				1,912			2,148		
93	Bayonne, N. J.	260,548	260,548								
94	South Bend, Ind.	72,037	65,405			982		5,650			
95	Savannah, Ga.	93,462	68,194			7,356	3,412	14,500			
96	Johnstown, Pa.	1,087				1,087					
97	Brockton, Mass.	73,306	67,328					5,978			
98	Sacramento, Cal.	88,810	70,217				10,774	7,819			
99	El Paso, Tex.	151,731	151,731								
100	Terre Haute, Ind.	17,629						17,629			
101	Holyoke, Mass.	542,321	66,112	262,426	213,783						
102	Portland, Me.	142,286	90,519					32,285	19,482		
103	Allentown, Pa.	46,301	46,301								
104	Springfield, Ill.	117,581	56,104	41,298		377		19,802			
105	Canton, Ohio	72,733	64,761			2,541			5,431		
106	Charleston, S. C.	7,925				2,648	3,735				$1,542
107	Chattanooga, Tenn.	6,659				5,272	163	180	1,044		
108	Pawtucket, R. I.	79,250	71,872					7,378			
109	Berkeley, Cal.	3,029					3,029				
110	Altoona, Pa.	27,180	27,180								
111	Mobile, Ala.	85,915	66,175			4,098	6,762	8,880			
112	Atlantic City, N. J.	80,398	80,398								
113	Sioux City, Iowa	67,966	62,004			1,243		4,719			
114	Little Rock, Ark.	9,307						9,265	42		
115	Covington, Ky.	73,301	66,858			2,171					4,272
116	Saginaw, Mich.	70,168	51,418			865		7,979	9,906		
117	Flint, Mich.	145,616	144,687			613		316			
118	Rockford, Ill.	66,195	65,501			694					
119	Tampa, Fla.	3,354						3,354			
120	Pueblo, Colo.	133,466	129,747			999		2,720			
121	New Britain, Conn.	47,106	29,209					14,295		288	3,314
122	San Diego, Cal.	325,786	293,590				8,005	8,551			15,640
123	Binghamton, N. Y.	139,284	139,161			123					
124	York, Pa.	150				150					
125	Springfield, Ohio	46,871	44,524			2,347					
126	Malden, Mass.	53,654	41,599					12,055			
127	Lancaster, Pa.	102,151	101,450			701					
128	Augusta, Ga.	62,190	33,253				1,062	12,801			15,074
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.										
129	Kalamazoo, Mich.	$55,037	$47,126			$307		$7,604			
130	Davenport, Iowa	1,556						432			$1,124
131	Topeka, Kans.	55,374	52,041			496			$2,837		
132	Salem, Mass.	59,851	48,764			597		10,490			
133	Haverhill, Mass.	52,896	51,943			53		490	410		
134	Pasadena, Cal.	240,931	61,685	$166,093		123				$89	12,941
135	Bay City, Mich.	118,957	52,904	65,758				295			
136	McKeesport, Pa.	124,220	124,220								
137	Huntington, W. Va.	6,732				2,523		4,209			
138	Racine, Wis.	14,713						14,713			
139	Lincoln, Nebr.	147,542	99,158	47,633		751					
140	Chelsea, Mass.	27,468	27,468								

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TABLE 15.—GOVERNMENTAL COST PAYMENTS FOR EXPENSES OF PUBLIC SERVICE ENTERPRISES: 1917—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.	Total.	Water supply systems.	Electric light and power systems.	Gas supply systems.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Public halls.	Subways for pipes and wires.	All other enterprises.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.										
141	Superior, Wis										
142	Macon, Ga	$130,564	$121,711			$269	$30	$8,267	$287		
143	Muskogee, Okla	35,030	29,614		$2,416			3,000			
144	Woonsocket, R. I	28,752	28,256						496		
145	Newton, Mass	48,104	47,611			92		401			
146	Montgomery, Ala	52,777	45,124			3,227	94	4,332			
147	Butte, Mont										
148	Wheeling, W. Va	84,057	78,871			3,285	366	1,535			
149	Roanoke, Va	2,719				2,719					
150	West Hoboken, N. J										
151	East Orange, N. J	56,163	56,163								
152	Lansing, Mich	170,504	44,411	$112,529		817		13,747			
153	Galveston, Tex	100,678	98,487					2,191			
154	Fitchburg, Mass	72,556	57,236					13,663	1,657		
155	Chester, Pa	608					608				
156	Perth Amboy, N. J	76,921	73,033			2,309	1,579				
157	New Castle, Pa	230				230					
158	Lexington, Ky	1,445				1,445					
159	Springfield, Mo	2,706						2,706			
160	Hamilton, Ohio	194,068	37,584	43,452	112,672	360					
161	Charlotte, N. C	65,851	57,584					7,682	585		
162	Decatur, Ill	36,887	36,887								
163	Dubuque, Iowa	61,475	59,575			815	1,085				
164	Portsmouth, Va	6,159				3,125		3,034			
165	Everett, Mass	35,195	27,206					7,989			
166	San Jose, Cal										
167	Pittsfield, Mass	20,707	19,978			729					
168	Knoxville, Tenn	110,493	103,665			6,768			60		
169	Quincy, Mass	55,863	45,628					10,235			
170	Elmira, N. Y	116,459	107,116					9,343			
171	Joliet, Ill	89,061	89,061								
172	New Rochelle, N. Y	1,662					1,662				
173	Auburn, N. Y	57,391	54,074			549		2,696		$72	
174	Cedar Rapids, Iowa	62,402	61,533			869					
175	Niagara Falls, N. Y	55,591	54,693			898					
176	Mount Vernon, N. Y										
177	Amsterdam, N. Y	27,593	27,593								
178	Lorain, Ohio	56,479	54,028					2,451			
179	Quincy, Ill	22,498	20,693			1,385		420			
180	Jamestown, N. Y	98,070	36,347	40,530		1,872					$19,321
181	Taunton, Mass	181,151	42,983	131,669				6,499			
182	Oshkosh, Wis	30,715	26,485					4,230			
183	Waterloo, Iowa	77,289	77,289								
184	Fresno, Cal	3,165				1,570			1,595		
185	Everett, Wash	32,835	32,524				311				
186	Lima, Ohio	39,652	37,651			2,001					
187	Jackson, Mich	44,060	35,593			1,136		7,331			
188	Stockton, Cal	16,006					16,006				
189	Shreveport, La	5,132						3,059			2,073
190	Austin, Tex	134,952	64,630	63,585		1,230		5,426	81		
191	Columbia, S. C	51,005	50,326			679					
192	Boise, Idaho	6,648				1,300		5,348			
193	Aurora, Ill	73,889	71,672			200		1,017			
194	Williamsport, Pa	700				700					
195	Waco, Tex	77,850	77,850								
196	Joplin, Mo	43,833		33,689		2,839		7,305			
197	Orange, N. J	37,948	37,948								
198	Lynchburg, Va	23,209	15,768			5,676		1,278	487		
199	Bellingham, Wash	23,537	18,142					5,395			
200	Colorado Springs, Colo	44,653	34,217			957		9,479			
201	Brookline, Mass	50,394	45,735					4,659			
202	Danville, Ill										
203	Kenosha, Wis	36,176	36,176								
204	Newport, Ky	37,935	32,942			720					4,273
205	La Crosse, Wis	25,445	23,578			1,867					
206	Council Bluffs, Iowa	57,710	56,870			840					
207	Tulsa, Okla	87,425	80,232					4,234	2,959		
208	Winston-Salem, N. C	58,048	48,473			1,396		277			7,902
209	Ogden, Utah	27,313	21,039					6,274			
210	Norristown, Pa	792				792					
211	Stamford, Conn										
212	Zanesville, Ohio	61,861	50,056			2,512		9,293			
213	Madison, Wis	60,276	52,595			1,374		6,041			266
214	Waltham, Mass	49,350	32,953			359		16,068			
215	Easton, Pa	10				10					
216	Charleston, W. Va	4,118						4,118			
217	Poughkeepsie, N. Y	52,758	52,758								
218	Newport, R. I	1,789				5	995	789			
219	Wilmington, N. C	52,422	51,386			1,036					

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TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1917.

[Cities for which no separate reports for municipal service enterprises were received are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 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.			Undistributed expenses.	Undistributed 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	$1,698,096	$3,986,235	$3,957,492	$28,743	$67,309	$177,606	$3,529,608	$310,511	$98,799
	Group I	1,047,424	2,682,226	2,678,891	3,335	45,536	82,190	2,451,753	109,506	6,759
	Group II	340,641	392,397	378,672	13,725	7,051	32,509	348,468	39,943	35,574
	Group III	159,290	576,951	576,323	628	13,685	61,289	398,769	158,674	55,466
	Group IV	28,557	74,839	74,239	600	13	1,585	72,020	1,221	
	Group V	122,184	259,822	249,367	10,455	1,024	33	258,598	1,167	1,000
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.									
1	New York, N. Y.:									
	Municipal garage		$130,971	$130,971			$6,036	$124,935		
	High-pressure fire system	$41,854	83,824	83,824				83,824		
2	Chicago, Ill.:									
	Electric light system	89,078	277,044	277,044				277,044		
	Electric light wiring and repair plant	355,857	139,282	135,947	$3,335		31,650	99,983	$7,649	
	Asphalt repair plant		231,805	231,805			2,551	219,936	9,318	
3	Philadelphia, Pa.:									
	High-pressure fire system	11,077								
4	St. Louis, Mo.:									
	Municipal garage	531	52,575	52,575				52,575		
5	Boston, Mass.:									
	Printing department		159,572	159,572		$191	5,992	144,732	8,657	
	High-pressure fire system	63,126								
6	Cleveland, Ohio:									
	Municipal garage		6,786	6,786			3,449		3,337	
7	Detroit, Mich.:									
	Electric light system	430,070	397,146	397,146		6,968	26,819	309,627	53,732	
	High-pressure fire system	32,428	46,925	46,925				46,925		
	Asphalt repair plant	264	23,826	23,826				23,826		
8	Baltimore, Md.:									
	Municipal garage		61,116	61,116		28	170	34,105	26,813	
	High-pressure fire system	8,578								
9	Pittsburgh, Pa.:									
	Electric light system		538,718	538,718		481	11	538,718		$492
	Asphalt repair plant		271,186	271,186			5,507	271,186		5,507
	Municipal garage		58,986	58,986		5	1	58,986		6
10	Los Angeles, Cal.:									
	City machine shop		111,682	111,682		750	4	111,682		754
	City asphalt repair plant	1,481	53,669	53,669				53,669		
	County mechanical department machine shop and garage [1]									
	County cement plant	13,090	37,113	37,113		37,113				
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.									
13	Milwaukee, Wis.:									
	Electric light system	$96,530								
	Municipal garage	31,487	$10,910	$10,910					$10,910	
14	Cincinnati, Ohio:									
	Asphalt repair plant		28,967	28,967				$28,967		
	High-pressure fire system	135,896								
	Municipal garage		17,162	17,162			$3,720		13,442	
15	Newark, N. J.:									
	High-pressure fire system	28,685								
16	New Orleans, La.:									
	Asphalt repair plant	25,605	156,510	156,510		$6,785	14,630	156,510		$21,415
17	Washington, D. C.:									
	Municipal garage	22,039								
18	Minneapolis, Minn.:									
	Asphalt repair plant		20,661	20,661				20,661		
19	Seattle, Wash.:									
	Asphalt repair plant		19,168	18,894	$274			19,168		
	County garage		9,748	9,748					9,748	
21	Kansas City, Mo.:									
	Municipal garage	399	39,012	25,561	13,451	266		32,903	5,843	
	Asphalt repair plant		90,259	90,259			14,159	90,259		14,159
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.									
22	Portland, Oreg.:									
	Municipal garage	$81	$6,040	$6,040			$336		$5,704	
23	Indianapolis, Ind.:									
	Asphalt repair plant		84,305	84,305			13,714	$84,305		$13,714
	Municipal garage	7,289	14,413	14,413					14,413	
24	Denver, Colo.:									
	Asphalt repair plant		8,134	8,134			3,740	8,134		3,740
	City shop and garage	2,500	44,192	44,192			18,921		25,271	
25	Rochester, N. Y.:									
	Municipal garage	605	25,171	25,171					25,171	
27	St. Paul, Minn.:									
	Municipal garage	14,122	12,667	12,640	$27			438	12,229	
29	Columbus, Ohio:									
	Municipal garage		16,321	16,321			282	16,321		282
31	Toledo, Ohio:									
	High-pressure fire system	84,991								

[1] Data can not be segregated, included in payments for highways.

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TABLE 16.—MUNICIPAL SERVICE ENTERPRISES—PAYMENTS FOR OUTLAYS AND EXPENSES, OFFSETS TO PAYMENTS FOR EXPENSES, AND UNDISTRIBUTED EXPENSES OR GAINS: 1917—Continued.

[Cities for which no separate reports for municipal service enterprises were received are omitted from this table. For a list of the cities arranged alphabetically by states, with the number assigned to each, see page 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.			Undistributed expenses.	Undistributed 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 1917—Continued.									
32	Atlanta, Ga.:									
	Municipal garage	$11	$36,847	$36,847		$240			$36,607	
36	Richmond, Va.:									
	Electric light system	21,555	51,260	51,260			$208	$51,260		$208
38	Spokane, Wash.:									
	Municipal garage	1,491	2,856	2,856		11			2,845	
	Asphalt repair plant	2,536	34,199	34,199			15,474	34,199		15,474
41	Scranton, Pa.:									
	Asphalt repair plant		46,855	46,855		5,995	7,227	46,855		13,222
42	Paterson, N. J.:									
	Municipal garage	10,814								
43	Grand Rapids, Mich.:									
	Electric light system		53,162	53,162			1,387	53,162		1,387
45	Dayton, Ohio:									
	Municipal garage	4,843	36,090	36,090					36,090	
46	Dallas, Tex.:									
	Municipal garage	68	2,022	2,022				1,678	344	
47	San Antonio, Tex.:									
	Asphalt repair plant		800	800				800		
51	Nashville, Tenn.:									
	Electric light system	7,714	80,466	79,865	$601	5,640		80,466		5,640
61	Camden, N. J.:									
	Asphalt repair plant		5,507	5,507		1,799		5,507		1,799
63	Springfield, Mass.:									
	Municipal heating plant	670	15,644	15,644				15,644		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.									
75	Elizabeth, N. J.:									
	Municipal garage		$158	$158				$158		
79	St. Joseph, Mo.:									
	Electric light system		30,970	30,970				30,970		
	Asphalt repair plant		8,681	8,681				8,681		
84	Fort Wayne, Ind.:									
	Asphalt repair plant		12,877	12,877			$651	12,226		
90	Harrisburg, Pa.:									
	Asphalt repair plant	$3,955								
98	Sacramento, Cal.:									
	Municipal garage	128	2,168	2,168		$13	934		$1,221	
111	Mobile, Ala.:									
	Asphalt repair plant		3,252	3,252				3,252		
113	Sioux City, Iowa:									
	Municipal garage		1,459	859	$600			1,459		
114	Little Rock, Ark.:									
	Electric light system		13,866	13,866				13,866		
117	Flint, Mich.:									
	Asphalt repair plant	13,667								
	Municipal garage	3,332	1,408	1,408				1,408		
125	Springfield, Ohio:									
	Municipal garage	7,475								
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.									
129	Kalamazoo, Mich.:									
	Electric light system		$26,024	$26,024		$58		$26,024		$58
131	Topeka, Kans.:									
	Electric light system	$1,379	18,919	18,919		482		18,919		482
	Asphalt repair plant		6,881	6,881				6,881		
138	Racine, Wis.:									
	Municipal garage	6,442								
145	Newton, Mass.:									
	Lighting and heating plant		4,585	4,585				4,585		
	Municipal garage	852	1,166	1,166					$1,166	
148	Wheeling, W. Va.:									
	Electric light system		32,633	32,633				32,633		
152	Lansing, Mich.:									
	Asphalt repair plant	10,746								
153	Galveston, Tex.:									
	Electric light system		36,135	36,135				36,135		
156	Perth Amboy, N. J.:									
	Electric light system	98,637	25,226	25,226				25,226		
162	Decatur, Ill.:									
	Electric light system		21,784	21,784				21,784		
189	Shreveport, La.:									
	Asphalt repair plant		5,090	4,997	$93	24		5,090		24
193	Aurora, Ill.:									
	Electric light system	3,386	19,666	9,578	10,088	331	$25	19,666		356
197	Orange, N. J.:									
	Electric light system		17,308	17,034	274	57		17,308		57
201	Brookline, Mass.:									
	Municipal garage		15,667	15,667				15,667		
210	Norristown, Pa.:									
	Electric light system		9,729	9,729		15	8	9,729		23
215	Easton, Pa.:									
	Electric light system	742	19,009	19,009		57		18,951	1	

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TABLE 17.—GOVERNMENTAL COST PAYMENTS[1] FOR INTEREST: 1917.

[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.	O fcity corporation.	Of school district.	Of other governmental units.
	Grand total	$140,520,935	$115,984,190	$5,170,336	$4,925,004	$7,864,171	$81,953	$6,101,287	$250,876	$143,118
	Group I	81,311,459	71,076,222	1,493,983	2,693,620	2,004,767	50,360	3,857,374	41,362	93,771
	Group II	17,639,275	13,733,400	672,714	1,609,790	1,204,148	3,627	370,800	9,913	34,883
	Group III	21,475,875	16,141,152	1,151,953	371,674	3,002,256		753,860	54,876	104
	Group IV	11,435,376	8,663,311	1,029,850	204,917	825,172	27,966	589,435	90,969	3,756
	Group V	8,658,950	6,370,105	821,836	45,003	827,828		529,818	53,756	10,604
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.									
1	New York, N. Y.	$52,140,143	$47,635,330			$1,083,360		$3,421,453		
2	Chicago, Ill.	3,935,490	1,548,344		$1,413,559	506,686	$27,797	315,572	$39,606	$83,926
3	Philadelphia, Pa.	5,206,451	4,855,050	$336,172	450			14,400		379
4	St. Louis, Mo.	942,768	925,546	17,222						
5	Boston, Mass.	6,232,314	6,165,837					66,477		
6	Cleveland, Ohio	3,111,709	2,172,199	301,450	390,460	183,861	22,563	39,420	1,756	
7	Detroit, Mich.	1,176,322	909,047		85,053	182,170		52		
8	Baltimore, Md.	3,565,706	3,565,706							
9	Pittsburgh, Pa.	2,794,306	1,591,644	452,871	692,141	48,690				8,960
10	Los Angeles, Cal.	2,206,250	1,707,519	386,268	111,957					506
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.									
11	Buffalo, N. Y.	$1,673,404	$1,521,255		$52,776	$57,242		$42,131		
12	San Francisco, Cal.	2,282,401	2,278,762			3,639				
13	Milwaukee, Wis.	648,851	547,647		97,030	168		4,006		
14	Cincinnati, Ohio	3,078,789	2,689,122	$175,313	124,512	83,985		5,857		
15	Newark, N. J.	2,330,294	1,686,545		398,637	42,925		187,749		$14,438
16	New Orleans, La.	1,829,037	1,681,497			60,782		86,758		
17	Washington, D. C.	224,927	224,927							
18	Minneapolis, Minn.	1,179,646	850,912		76,872	240,350	$3,627	3,600		4,285
19	Seattle, Wash.	2,220,140	853,397	210,406	488,428	625,890		31,041	$9,913	1,065
20	Jersey City, N. J.	1,578,835	1,173,191		366,189	29,797		9,658		
21	Kansas City, Mo.	592,951	226,145	286,995	5,346	59,370				15,095
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.									
22	Portland, Oreg.	$1,679,009	$758,475	$55,692	$31,725	$832,345		$717		$55
23	Indianapolis, Ind.	278,957	195,904	78,470				4,583		
24	Denver, Colo.	467,320	77,218	1,892		373,389		12,219	$2,602	
25	Rochester, N. Y.	877,326	600,452			232,501		44,373		
26	Providence, R. I.	857,679	857,679							
27	St. Paul, Minn.	709,509	511,862			78,781		118,866		
28	Louisville, Ky.	579,831	567,925					11,906		
29	Columbus, Ohio	940,563	628,549	59,790		227,665		24,559		
30	Oakland, Cal.	444,656	394,605	45,545	1,944				2,562	
31	Toledo, Ohio	676,441	456,889	143,644		46,198		29,710		
32	Atlanta, Ga.	206,374	199,779					6,595		
33	Birmingham, Ala.	478,128	378,686			99,442				
34	Omaha, Nebr.	947,369	365,168	80,861	338,005	163,238			97	
35	Worcester, Mass.	566,839	539,756					27,083		
36	Richmond, Va.	719,068	673,898					45,170		
37	Syracuse, N. Y.	512,582	384,306			87,933		40,343		
38	Spokane, Wash.	591,077	282,552	97,893		197,177		2,271	11,184	
39	New Haven, Conn.	183,608	174,653	4,001				3,265	1,640	49
40	Memphis, Tenn.	646,588	597,451			36,527		12,610		
41	Scranton, Pa.	173,289	80,392	64,437		23,586			4,874	
42	Paterson, N. J.	327,738	288,234			28,642		10,862		
43	Grand Rapids, Mich.	205,449	130,086	50,943		22,843		1,577		
44	Fall River, Mass.	329,887	317,119					12,768		
45	Dayton, Ohio	377,919	289,106	43,364		44,699		714	36	
46	Dallas, Tex.	317,117	306,324					10,793		
47	San Antonio, Tex.	386,644	307,533	65,800				11,548	1,763	
48	Bridgeport, Conn.	223,929	223,929							
49	New Bedford, Mass.	442,754	409,931					32,823		
50	Salt Lake City, Utah	446,503	225,699	66,197		146,203		5,382	3,022	
51	Nashville, Tenn.	411,157	350,957			49,375		10,825		
52	Cambridge, Mass.	562,336	538,414					23,922		
53	Lowell, Mass.	213,190	173,131					40,059		
54	Tacoma, Wash.	588,039	452,453	44,000		78,542			13,044	
55	Houston, Tex.	876,303	838,819					37,484		
56	Trenton, N. J.	358,807	217,825			114,642		26,340		
57	Hartford, Conn.	476,828	374,673	91,125				1,409	9,621	
58	Reading, Pa.	87,016	64,610	19,177		1,489			1,740	
59	Youngstown, Ohio	300,043	191,479	50,910		55,939		1,103	612	
60	Fort Worth, Tex.	285,200	275,153					10,047		
61	Camden, N. J.	304,543	266,867			11,375		26,301		
62	Albany, N. Y.	400,441	345,023			49,725		5,693		
63	Springfield, Mass.	374,873	345,444					29,434		
64	Lynn, Mass.	278,003	248,896					29,107		
65	Des Moines, Iowa	176,423	78,145	88,212				7,987	2,079	
66	Lawrence, Mass.	188,515	155,103					33,412		

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TABLE 17.—GOVERNMENTAL COST PAYMENTS[1] FOR INTEREST: 1917—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 1917.									
67	Yonkers, N. Y.	$609,420	$400,867			$85,970		$122,583		
68	Schenectady, N. Y.	311,329	237,268			19,663		54,398		
69	Kansas City, Kans.	379,417	247,041	$41,211		84,746		2,500	$3,919	
70	Oklahoma City, Okla.	333,779	218,047	86,508				12,590	16,634	
71	Wilmington, Del.	248,873	248,873							
72	Duluth, Minn.	331,828	243,557	64,808		20,259		3,204		
73	Akron, Ohio	445,478	293,540	61,409		84,036		6,463		
74	Norfolk, Va.	457,447	442,545					14,902		
75	Elizabeth, N. J.	192,156	182,252			4,491		5,413		
76	Utica, N. Y.	145,336	128,015			8,173		9,148		
77	Somerville, Mass.	208,379	184,372					24,007		
78	Waterbury, Conn.	207,895	203,127	2,821				1,947		
79	St. Joseph, Mo.	110,722	34,522	76,200						
80	Manchester, N. H.	75,332	66,801					8,531		
81	Troy, N. Y.	237,693	203,334	5,775		6,586		21,792	206	
82	Hoboken, N. J.	189,626	174,489			339		14,798		
83	Wilkes-Barre, Pa.	130,966	64,410	48,430		15,880		2,246		
84	Fort Wayne, Ind.	37,082	14,002	23,080						
85	Jacksonville, Fla.	232,723	193,628	9,375		5,622		12,304	11,794	
86	Evansville, Ind.	77,573	64,601	12,972						
87	Erie, Pa.	67,482	32,657	25,200		6,736		2,889		
88	East St. Louis, Ill.	108,292	32,030	13,692	$15,840	38,221		6,878	1,118	$510
89	Passaic, N. J.	156,558	137,640			11,721		7,197		
90	Harrisburg, Pa.	127,709	75,930	45,267		4,927			1,585	
91	Peoria, Ill.	82,606	23,824	18,367	3,355	28,546		4,863	3,651	
92	Wichita, Kans.	169,570	75,060	22,905		71,547		58		
93	Bayonne, N. J.	256,607	150,342			77,515		28,750		
94	South Bend, Ind.	52,277	25,386	23,466					3,425	
95	Savannah, Ga.	185,491	160,092	1,000				18,496	5,903	
96	Johnstown, Pa.	63,662	39,045	24,617						
97	Brockton, Mass.	170,262	146,788					23,474		
98	Sacramento, Cal.	212,488	181,121	31,367						
99	El Paso, Tex.	222,544	213,623					8,921		
100	Terre Haute, Ind.	55,942	34,953	20,524					465	
101	Holyoke, Mass.	154,870	135,679					19,191		
102	Portland, Me.	302,422	111,048		172,435			17,111		1,828
103	Allentown, Pa.	57,066	12,146	43,770					1,150	
104	Springfield, Ill.	68,414	26,193	14,194	5,687	6,360	$377	14,807		796
105	Canton, Ohio	246,822	124,477	63,121		48,456		9,577	1,191	
106	Charleston, S. C.	173,456	169,085			366		4,005		
107	Chattanooga, Tenn.	184,840	172,080			4,032		7,828		
108	Pawtucket, R. I.	301,246	288,708					12,538		
109	Berkeley, Cal.	87,964	64,138	22,472					1,354	
110	Altoona, Pa.	118,523	81,376	19,600		16,023			1,524	
111	Mobile, Ala.	168,654	143,647			23,637		374	996	
112	Atlantic City, N. J.	454,565	442,276			1,099		11,190		
113	Sioux City, Iowa	88,544	49,840	25,542				6,576	6,586	
114	Little Rock, Ark.	44,084		16,345			27,589		150	
115	Covington, Ky.	124,748	104,583			14,992		5,173		
116	Saginaw, Mich.	69,677	32,904	1,188		35,585				
117	Flint, Mich.	107,020	77,183	18,777		9,560			1,500	
118	Rockford, Ill.	89,900	15,358		7,600	36,512		13,600	16,208	622
119	Tampa, Fla.	195,907	160,890	33,285				2,732		
120	Pueblo, Colo.	153,667	103,336	18,663		25,630			6,038	
121	New Britain, Conn.	147,595	147,538					57		
122	San Diego, Cal.	518,473	473,730	44,029				714		
123	Binghamton, N. Y.	86,762	82,803			1,204		2,755		
124	York, Pa.	62,607	47,721	11,345		3,541				
125	Springfield, Ohio	125,653	93,182	19,325		22,264		446	436	
126	Malden, Mass.	147,964	133,356					14,608		
127	Lancaster, Pa.	52,415	33,215	19,200						
128	Augusta, Ga.	195,974	163,037					27,801	5,136	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.									
129	Kalamazoo, Mich.	$73,719	$32,786	$20,862		$16,932		$87	$3,052	
130	Davenport, Iowa	37,948	27,096	10,591				261		
131	Topeka, Kans.	113,343	62,938	21,417		27,861			1,127	
132	Salem, Mass.	106,174	93,292					12,882		
133	Haverhill, Mass.	102,539	93,921					8,618		
134	Pasadena, Cal.	121,228	85,440	35,788						
135	Bay City, Mich.	54,432	36,889	4,930		11,934		679		
136	McKeesport, Pa.	70,319	31,600	25,190		10,738		2,791		
137	Huntington, W. Va.	100,156	52,340	42,416		5,400				
138	Racine, Wis.	47,998	47,998							
139	Lincoln, Nebr.	107,981	35,204	21,124		46,313			5,340	
140	Chelsea, Mass.	167,009	150,616					16,393		

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TABLE 17.—GOVERNMENTAL COST PAYMENTS [1] FOR INTEREST: 1917—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 1917—Continued.									
141	Superior, Wis.	$43,211	$26,068			$16,394		$749		
142	Macon, Ga.	75,778	73,687			577		1,207	$307	
143	Muskogee, Okla.	155,103	99,193	$36,125				16,832	2,953	
144	Woonsocket, R. I.	175,441	155,115					19,326		
145	Newton, Mass.	258,819	246,219					12,600		
146	Montgomery, Ala.	190,306	139,143			49,683		1,480		
147	Butte, Mont.	154,294	26,118	4,276		38,901		83,954	1,045	
148	Wheeling, W. Va.	49,945	39,480	6,975				3,217	273	
149	Roanoke, Va.	91,374	90,743					631		
150	West Hoboken, N. J.	65,792	51,692			2,786		11,314		
151	East Orange, N. J.	164,255	120,020			17,987		26,248		
152	Lansing, Mich.	11,371	4,685	2,043		3,368		1,275		
153	Galveston, Tex.	241,786	241,786							
154	Fitchburg, Mass.	104,190	92,663					11,527		
155	Chester, Pa.	75,717	44,879	15,144		11,309			4,385	
156	Perth Amboy, N. J.	141,080	95,516			30,095		15,469		
157	New Castle, Pa.	29,665	9,891	15,317		4,457				
158	Lexington, Ky.	84,497	56,402			20,358		7,737		
159	Springfield, Mo.	15,810	13,500	900				1,410		
160	Hamilton, Ohio	121,723	77,066	24,590		19,770		102	195	
161	Charlotte, N. C.	137,442	100,610			24,855		11,977		
162	Decatur, Ill.	56,528	17,015	11,772		23,965		3,079	697	
163	Dubuque, Iowa	76,649	33,326	5,280		22,828		12,090	3,125	
164	Portsmouth, Va.	103,907	89,894					14,013		
165	Everett, Mass.	140,301	119,141					21,160		
166	San Jose, Cal.	46,998	33,483	13,515						
167	Pittsfield, Mass.	123,880	112,768					11,112		
168	Knoxville, Tenn.	166,797	158,437			1,413		6,947		
169	Quincy, Mass.	157,160	139,514					17,646		
170	Elmira, N. Y.	114,926	112,912					2,014		
171	Joliet, Ill.	41,585	15,092	744		19,254		5,192	1,303	
172	New Rochelle, N. Y.	157,715	131,320			3,861		22,534		
173	Auburn, N. Y.	50,291	25,328			24,032		931		
174	Cedar Rapids, Iowa	61,005	42,254	15,897				484	2,370	
175	Niagara Falls, N. Y.	167,740	136,435			31,305				
176	Mount Vernon, N. Y.	193,748	135,377	42,863		15,402		106		
177	Amsterdam, N. Y.	57,269	44,140	6,321		3,317		3,257	234	
178	Lorain, Ohio	119,824	66,021	25,200		27,332		1,271		
179	Quincy, Ill.	22,845	10,735	9,302		1,980		140	688	
180	Jamestown, N. Y.	91,255	56,384	20,988		7,892		5,991		
181	Taunton, Mass.	110,763	103,633					7,130		
182	Oshkosh, Wis.	59,593	59,593							
183	Waterloo, Iowa	77,169	57,126	17,198				172	2,673	
184	Fresno, Cal.	49,854	23,894	25,960						
185	Everett, Wash.	152,050	60,963	15,750		61,729		5,198	8,410	
186	Lima, Ohio	68,682	38,885	10,210		19,274		313		
187	Jackson, Mich.	38,669	33,496	4,910					263	
188	Stockton, Cal.	73,107	37,037	36,070						
189	Shreveport, La.	99,870	83,675	5,151				10,669	375	
190	Austin, Tex.	141,934	138,295					880	2,759	
191	Columbia, S. C.	133,669	96,739	14,625		4,950		16,155	1,200	
192	Boise, Idaho	68,699	11,998	20,665		29,609		6,427		
193	Aurora, Ill.	59,118	18,918	13,993		25,172		629	406	
194	Williamsport, Pa.	22,411	10,555	10,384		1,303			169	
195	Waco, Tex.	140,194	136,421					3,773		
196	Joplin, Mo.	31,331	8,505	22,826						
197	Orange, N. J.	106,770	93,824			2,145		10,801		
198	Lynchburg, Va.	127,372	126,186					1,186		
199	Bellingham, Wash.	88,818	35,346	9,185		40,864			3,423	
200	Colorado Springs, Colo.	89,067	62,634	20,597		4,034		1,802		
201	Brookline, Mass.	177,386	167,272					10,114		
202	Danville, Ill.	43,530	10,147	10,084		21,216		2,019	64	
203	Kenosha, Wis.	33,776	33,776							
204	Newport, Ky.	46,731	46,375					356		
205	La Crosse, Wis.	53,067	50,640			2,427				
206	Council Bluffs, Iowa	49,347	29,437	7,973				11,294	643	
207	Tulsa, Okla.	186,974	126,601	52,448				5,366	2,559	
208	Winston-Salem, N. C.	96,070	81,115			6,097		8,858		
209	Ogden, Utah	74,302	46,965	7,900		15,283		2,020	2,134	
210	Norristown, Pa.	36,245	19,840	16,168				237		
211	Stamford, Conn.	98,065	32,020		$45,003			10,438		$10,604
212	Zanesville, Ohio	61,244	35,708	13,938		10,624		60	914	
213	Madison, Wis.	89,600	52,337			36,818		445		
214	Waltham, Mass.	62,342	55,487					6,855		
215	Easton, Pa.	35,013	21,160	12,989		834			30	
216	Charleston, W. Va.	74,422	48,310	26,112						
217	Poughkeepsie, N. Y.	96,018	92,683			3,150		185		
218	Newport, R. I.	58,972	55,295					3,677		
219	Wilmington, N. C.	105,838	92,042	7,130				6,026	640	

[1] The payments reported in this table are the gross payments for interest on city debts less (1) amounts paid in error, and (2) amounts paid which balance receipts for accrued interest on original issues of debt obligations.

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TABLE 18.—PAYMENTS FOR OUTLAYS, BY PRINCIPAL

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

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....	$286,888,226	$10,352,844	$1,339,706	$4,608,705	$1,744,454	$2,208,951	$35,208,910	$2,209,435	$228,963	$91,716,163	$15,024,596	$1,334,402
	Group I.....	135,485,621	7,784,169	414,469	1,253,997	261,848	1,580,565	14,105,099	951,495	84,978	44,302,549	7,341,647	109,787
	Group II.....	44,044,164	1,480,509	186,887	607,666	250,043	248,900	6,307,259	87,258	80,112	15,541,984	2,416,447	738,707
	Group III.....	49,001,864	261,261	532,706	1,184,617	727,385	170,340	7,684,361	778,069	40,375	14,115,625	2,697,376	321,969
	Group IV.....	31,625,437	638,554	147,417	942,491	314,345	148,601	3,775,566	137,421	19,408	9,196,032	1,195,484	92,977
	Group V.....	26,731,140	188,351	53,227	619,934	190,833	60,545	3,336,625	255,192	4,090	8,559,973	1,373,642	70,962
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.												
1	New York, N. Y.....	$35,981,884	$5,532,727	$4,733	$245,677	$161,084	$358,320	$2,494,477	$249,744	.....	$10,984,929	$1,040,369	.....
2	Chicago, Ill.....	31,543,111	121,548	273,228	307,296	13,312	926,809	4,049,913	572,570	$53,307	11,333,342	1,137,766	$4,522
3	Philadelphia, Pa.....	18,034,387	48,178	63,433	249,257	6,290	10,878	1,166,550	.....	339	8,323,223	730,762	2,902
4	St. Louis, Mo.....	6,777,308	9,743	.....	48,939	8,933	123,641	2,090,756	86,911	335	983,763	1,801,792	1,519
5	Boston, Mass.....	3,449,468	29,492	24,838	51,827	1,290	120,115	1,047,845	4,500	.....	587,152	115,353	.....
6	Cleveland, Ohio.....	8,188,951	477,543	3,016	55,554	.....	6,259	845,267	10,970	1,712	1,381,540	1,698,984	2,736
7	Detroit, Mich.....	12,722,582	357,315	20,141	172,939	813	20,552	944,625	25,541	.....	4,752,629	240,962	.....
8	Baltimore, Md.....	3,207,882	16,071	.....	38,671	.....	7,189	733,632	.....	4,788	1,436,676	17,625	96,598
9	Pittsburgh, Pa.....	5,505,056	1,138,878	2,008	58,685	24,729	5,753	148,326	.....	20,296	1,237,203	469,132	.....
10	Los Angeles, Cal.....	10,074,992	52,674	23,072	25,152	45,397	1,049	583,708	1,259	4,201	3,282,092	88,902	1,510
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.												
11	Buffalo, N. Y.....	$3,475,060	$97,198	$46,353	$87,526	$8,163	$11,429	$187,596	.....	.....	$1,521,207	$204,178	$236,927
12	San Francisco, Cal...	7,071,213	256,800	4,197	155,020	34,670	3,265	325,530	$11,596	$802	2,597,191	322,516	.....
13	Milwaukee, Wis.....	4,986,633	164,108	16,019	16,545	2,612	85,322	1,067,440	7,780	6,082	1,841,875	103,526	28,622
14	Cincinnati, Ohio.....	3,648,192	369,655	36,363	78,260	750	56,544	324,059	.....	27,894	1,131,276	107,215	.....
15	Newark, N. J.....	3,951,028	1,931	5,107	15,964	.....	8,368	1,216,493	11,423	22,173	643,016	43,430	.....
16	New Orleans, La.....	2,922,642	22,120	10,350	26,596	.....	35,999	1,762,509	27,872	.....	633,255	39,575	.....
17	Washington, D. C...	3,129,377	42,077	4,197	52,971	6,710	6,279	381,790	5,398	3,695	532,512	322,527	14,985
18	Minneapolis, Minn...	4,147,268	16,118	14,146	19,647	.....	8,282	677,461	13,013	50	1,227,214	413,758	17,587
19	Seattle, Wash.....	5,662,142	506,573	2,169	55,460	5,164	12,937	174,587	.....	19,416	2,643,068	473,186	440,586
20	Jersey City, N. J.....	698,800	2,634	.....	7,250	.....	17,923	7,040	452	.....	233,522	9,948	.....
21	Kansas City, Mo.....	4,351,809	1,295	47,986	92,427	191,974	2,552	182,754	9,724	.....	2,537,848	376,588	.....
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.												
22	Portland, Oreg.....	$2,020,568	$3,242	$3,968	$28,289	$108	$2,417	$259,418	$19,500	.....	$545,392	$15,795	$71,440
23	Indianapolis, Ind....	2,925,553	.....	1,997	13,251	227,951	.....	681,932	.....	.....	721,823	192,615	3,613
24	Denver, Colo.....	566,304	3,009	4,716	21,388	2,547	.....	1,880	6,000	.....	223,502	117,053	1,235
25	Rochester, N. Y.....	2,599,664	7,408	3,766	43,422	228,263	587	657,473	133,094	.....	610,657	22,185	.....
26	Providence, R. I.....	1,781,550	29,608	43,045	12,824	.....	5,243	123,754	.....	.....	319,127	30,502	1,310
27	St. Paul, Minn.....	2,216,419	8,990	4,838	14,387	8,689	872	546,894	1,043	$6,339	725,705	79,803	33,275
28	Louisville, Ky.....	1,493,029	.....	18,900	15,636	.....	5,102	113,409	.....	.....	577,124	32,979	.....
29	Columbus, Ohio.....	1,606,233	16,067	2,937	69,032	91	2,248	528,422	3,039	15,769	736,936	17,085	6,543
30	Oakland, Cal.....	1,247,074	14,376	6,105	21,466	54	1,921	84,888	10	.....	607,815	5,254	.....
31	Toledo, Ohio.....	2,073,317	7,079	2,347	58,485	943	603	64,817	1,442	.....	718,806	11,544	.....
32	Atlanta, Ga.....	639,213	708	4,511	25,789	488	3,629	56,602	142,296	1,126	254,293	39,714	.....
33	Birmingham, Ala....	236,855	5,756	3,281	49,577	906	1,264	39,335	520	804	60,254	17,541	.....
34	Omaha, Nebr.....	1,076,031	31,426	3,159	71,668	1,695	1,220	315,888	4,336	.....	210,403	26,668	12,652
35	Worcester, Mass.....	1,049,670	650	111,405	21,615	72	1,061	103,606	4,615	.....	164,213	109,931	.....
36	Richmond, Va.....	1,564,605	2,858	16,836	22,328	31,766	1,007	309,334	.....	.....	429,637	111,821	.....
37	Syracuse, N. Y.....	1,206,762	.....	1,195	39,438	.....	.....	200,923	1,846	129	369,298	33,994	.....
38	Spokane, Wash.....	367,472	2,787	3,393	5,664	512	503	13,542	23,953	8,456	46,444	117,440	3,041
39	New Haven, Conn...	449,352	9,955	.....	25,941	.....	.....	92,822	247	.....	182,014	28,976	.....
40	Memphis, Tenn.....	351,029	958	1,335	8,257	127,876	.....	16,272	.....	.....	24,717	4,749	462
41	Scranton, Pa.....	258,868	1,270	1,197	10,246	5,953	11,495	16,016	.....	2,904	130,329	6,481	.....
42	Paterson, N. J.....	615,706	103	11,153	22,954	.....	23,003	48,674	21,249	.....	160,877	13,433	5,504
43	Grand Rapids, Mich.	785,723	335	4,617	35,909	.....	.....	27,708	3,200	.....	369,487	12,634	18,215
44	Fall River, Mass.....	974,829	6,358	42,924	82,872	.....	.....	117,684	370	.....	448,349	63,880	.....
45	Dayton, Ohio.....	1,332,814	2,840	.....	78,180	22,054	6,979	131,508	34,494	.....	249,854	327,287	29
46	Dallas, Tex.....	1,477,613	5,821	4,971	26,986	4,893	1,979	114,414	317,098	632	490,515	87,977	.....
47	San Antonio, Tex....	925,958	.....	669	8,250	4	.....	114,779	3,043	.....	154,105	526	.....
48	Bridgeport, Conn....	1,667,855	34,526	1,695	40,645	.....	.....	207,359	4,988	.....	750,686	221,328	.....
49	New Bedford, Mass..	954,705	1,814	60,700	49,328	10,512	.....	247,578	.....	.....	354,758	25,440	.....
50	Salt Lake City, Utah.	1,630,752	3,318	118,078	14,113	42	.....	294,615	.....	.....	534,915	53,904	78,835
51	Nashville, Tenn.....	819,235	.....	.....	3,085	374	.....	28,862	.....	.....	355,026	58,546	4,249
52	Cambridge, Mass.....	356,887	.....	2,204	6,952	5,823	34,007	49,139	5,124	.....	107,455	19,684	.....
53	Lowell, Mass.....	689,778	2,158	2,368	18,400	.....	9,136	46,619	.....	.....	182,478	112,733	.....
54	Tacoma, Wash.....	332,563	1,184	566	564	54	116	5,680	.....	77	60,633	2,139	8,465
55	Houston, Tex.....	2,616,104	2,045	27,147	26,793	9,642	215	1,020,820	.....	.....	188,178	44,126	26,701
56	Trenton, N. J.....	554,498	68	5,925	2,320	21,704	10,213	42,518	11,599	.....	141,472	4,770	41,789
57	Hartford, Conn.....	1,120,567	14,015	1,136	23,685	.....	1,990	161,448	6,466	.....	146,009	70,404	.....
58	Reading, Pa.....	242,980	5,846	.....	3,262	.....	35,000	49,413	.....	.....	108,614	4,293	.....
59	Youngstown, Ohio...	968,860	1,173	907	2,280	1,646	.....	119,051	.....	.....	145,052	22,020	.....
60	Fort Worth, Tex....	618,536	939	1,035	.....	385	.....	22,289	.....	.....	239,709	4,338	891
61	Camden, N. J.....	451,943	869	1,529	53,288	3,556	6,198	47,455	419	.....	122,952	.....	.....
62	Albany, N. Y.....	1,247,015	800	585	25,060	.....	1,390	392,593	4,000	.....	507,615	71,840	150
63	Springfield, Mass....	918,359	30,602	666	44,015	524	942	33,778	22,778	.....	229,961	92,109	.....
64	Lynn, Mass.....	620,260	.....	.....	30,780	3,298	.....	36,256	.....	4,139	165,508	14,921	3,448
65	Des Moines, Iowa....	850,870	300	1,560	6,193	4,960	.....	59,834	300	.....	162,568	124,539	122
66	Lawrence, Mass.....	492,886	.....	3,340	.....	.....	.....	37,060	.....	.....	80,360	222,375	.....

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see page 96.

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DIVISIONS OF GOVERNMENTAL SERVICE: 1917.

assigned to each, see page 19. For a text discussion of this table, see page 96.]

CHARITIES, HOSPITALS, AND CORRECTIONS.			EDUCATION.		RECREATION.			UNICIPAL SERVICE ENTERPRISES.		PUBLIC SERVICE ENTERPRISES.			City number.
Charities.	Hospitals.	Corrections.	Schools.	Libraries.	Educational.	All other.	Miscellaneous.	Electric light and power systems.	All other.	Water supply systems.	Electric light and power systems.	All other.	
$1,452,840	$2,310,788	$1,892,817	$44,307,020	$2,976,435	$547,851	$10,610,861	$321,377	$594,970	$1,103,126	$37,639,532	$3,868,203	$13,285,277	
1,002,190	1,233,714	615,573	18,112,237	785,941	410,101	4,367,484	17,640	430,070	617,354	17,096,916	2,985,385	9,620,413	
239,767	692,620	1,184,590	4,525,285	713,479	42,767	1,626,151	118,681	31,487	309,154	5,150,668	163,936	1,299,807	
194,329	210,692	49,161	9,738,284	885,798	83,398	2,451,067	137,888	29,269	130,021	5,315,094	65,555	1,197,224	
14,182	41,919	4,209	7,326,492	399,273	3,574	1,441,611	9,096		28,557	4,437,241	366,578	944,409	
2,372	131,843	39,284	4,604,722	191,944	8,011	724,548	38,072	104,144	18,040	5,639,613	286,749	223,424	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.													
$96,891	$571,553	$79,032	$2,545,056	$14,376	$243,837	$872,001			$41,854	$6,010,716		$4,434,508	1
	561,899	42,033	4,335,032	128,988	5,612	1,750,313			444,935	4,387,284	$69,672	1,023,730	2
381,539	16,288	174,106	2,718,961	93,042	17,637	917,595			11,077	627,002		2,476,328	3
14,287	9,518	73,912	637,940	68,347	117,164	60,169	$17,640		531	580,278		41,190	4
47,234	25,947		494,235	99,460	21,241	417,711			63,126	294,345		3,757	5
4,057	14,931	56,623	881,345	86,336		99,102				1,754,407	215,626	592,943	6
83,082	5,017	99,896	3,785,362	108,592	624	68,401		$430,070	32,692	1,573,329			7
27,092			87,048			71,804			8,578	324,848		337,262	8
326,974	244	88,385	1,411,523	47,805		45,147				353,426		126,542	9
21,034	28,317	1,586	1,215,735	138,995	3,986	65,241			14,561	1,191,281	2,700,087	585,153	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.													
$38,417	$314,221	$52,587	$211,043	$46,820		$36,206				$309,495		$65,694	11
13,657	527	629,221	453,181	352,335	$3,133	91,842	$1,064			1,629,865		184,801	12
4,008	3,509	185,173	688,100	22,129	15,843	117,705	5,303	$31,487	$96,530	399,670	$77,245		13
3,658	45,103	13,834	569,611	48,841		282,703	8,316		135,896	398,269		9,945	14
37,414	152,694	56,484	532,387	1,811		146,431	99,278		28,685	406,804		521,135	15
				8,770	4,529	50,864			25,605	153,118		121,480	16
12,020	6,061	115,780	640,640	10,504		264,153	4,638		22,039	675,371		5,030	17
4,062	74,692	16,467	816,889	31,658	3,822	322,675				469,727			18
126,531	2,011	14,859	313,099	20,991	4,926	28,974	82			339,110	86,691	391,722	19
	27,144	15,829	144,703	33,669		142,779				55,907			20
	66,658	84,356	155,632	135,951	10,514	141,819			399	313,332			21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.													
$3,974		$3,425	$597,510		$493	$64,563	$917		$81	$113,018		$287,018	22
			474,779	$94,359		505,944			7,289				23
5,202	$14,027		66,908	12,931	5,708	70,947			2,500	4,628		2,123	24
			307,448	15,053		17,601			605	545,654		6,448	25
7,028			475,204		24,849	47,169	6,591			640,303		14,993	26
4,878	15,790	249	205,614	393,922	234	10,856	571		14,122	138,330		1,018	27
8,829			467,308	19,718		24,081				214,943			28
36		99	75,170	11,171		39,032	437			79,757	$1,910	452	29
629			239,068	42,996		118,472	10,356					93,664	30
		1,069	805,984	46,212		107,723	790		84,991	159,322		1,160	31
54	5,053	686	23,811	11,737	1,894	44,217			11	22,549		45	32
7,926		221	28,584	6,337		54	45			2,194	12,256		33
			242,654	4,748		60,397				89,117			34
2,391	11,275		217,290		35	10,261				288,568		2,682	35
	3,000	1,067	406,697			43,204		$21,555		66,463		97,032	36
			466,103	12,312	250	72,044				7,286		1,944	37
	67	3,916	14,106	11,452	239	7,862	5,896		4,027	94,172			38
2,732			69,851	13,630		23,184							39
	13,907	838	69,296	7,819	28,745	6,923				38,695		180	40
			50,190	2,994	4,028	15,765							41
			269,174	6,819		19,129	450		10,814	2,370			42
			209,986	11,787	385	29,108				60,984		1,368	43
81,030	800		2,265	5,796		35,721				86,680		100	44
1,240		25,106	236,721	11,596		15,000	46		4,843	177,465		7,572	45
	4,697		282,157	8,133		23,108			68	104,164			46
	70,591		489,394	5,772	5,677	73,148							47
35,275			219,274	24,420		121,327						6,332	48
			15,954			56,134				125,325		7,162	49
			211,440	33,355	4,548	17,626				263,650		2,313	50
			265,805	434		49,710		7,714		45,430			51
9,224	71,485		39,348							6,442			52
1,632			211,324	35,664		1,755				65,511			53
6		1,988	15,564	4,908	240	18,618	89			160,245	51,389	38	54
4,532		10,497	163,918	5,623	5,000	382,826	457			69,750		627,834	55
1,000			210,456	5,040	101	39,268	2,962			13,293			56
11,427			101,187			10,053	1,800			568,910		2,037	57
				5,183						31,369			58
			262,875			21,465				391,574		817	59
			92,913	2,745	903	50,548				201,841			60
			147,661	4,878		18,867				44,271			61
			13,300			29,038	77,486			93,486		29,672	62
1,827			233,289			6,720	25,228		670	194,250			63
3,457			295,361	499		5,824	3,767			53,002			64
			350,847	5,755	69	130,603						3,220	65
			94,496			5,172				50,083			66

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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 1917.												
67	Yonkers, N. Y.	$906,661	$8,544	$1,362			$46,597	$153,202	$28,113		$312,543	$31,040	$2,705
68	Schenectady, N. Y.	250,992	417	110	$10,067	$90	948	89,675	18,641		22,512	12,184	528
69	Kansas City, Kans.	784,280	691	2,343	11,500			40,827	1,291		366,554	48,325	
70	Oklahoma City, Okla	753,086	600		1,443	154		5,993			181,631		
71	Wilmington, Del.	809,045		3,200		17,274		27,837			275,625	6,316	10,214
72	Duluth, Minn.	1,301,059	211,872	781	28,270		1,318	109,160	507		556,138	61,056	675
73	Akron, Ohio	899,419	1,000	3,679	4,534	14,248	256	185,928	8,319	$2,070	165,595	4,164	
74	Norfolk, Va.	796,506	4,682	12,161	8,828	9,866	347	29,789	13,925		93,669	47,390	
75	Elizabeth, N. J.	421,690	978	2,226	4,559	4,100		2,909			171,499	287	635
76	Utica, N. Y.	521,606	2,773	952	4,779		175	39,078			181,594	37,151	
77	Somerville, Mass.	332,670	1,880		42,808	1,202		12,849	975		128,593	28,477	
78	Waterbury, Conn.	478,705	87,084	3,122	16,909			22,372			31,911	58,813	
79	St. Joseph, Mo.	638,729				1,214		30,402			297,669	46,184	2,489
80	Manchester, N. H.	341,082	1,810	,475	4,785		48,837	36,734	2,201		93,536	31,494	5,875
81	Troy, N. Y.	101,416	1,706					11,272	3,675		58,124	686	
82	Hoboken, N. J.	933,431			166,737			423,757			202,816		
83	Wilkes-Barre, Pa.	285,530	980	9,362	15,600	1,779	3,500	38,827			103,574	14,376	683
84	Fort Wayne, Ind.	678,179		1,428	16,288		450	48,221	738		329,958	15,028	680
85	Jacksonville, Fla.	982,869		838	8,528			250,873	5,042		163,219	1,775	
86	Evansville, Ind.	668,348	333	43,289	12,038			50,656	974		291,356	19,429	
87	Erie, Pa.	521,152	294		1,275	15,475		22,364			84,498	401	125
88	East St. Louis, Ill.	394,704						15,582			83,571	1,364	
89	Passaic, N. J.	312,643			5,971			11,055			93,043		
90	Harrisburg, Pa.	271,056			970	7,417		39,277	600		83,326	2,004	
91	Peoria, Ill.	804,993	1,580	6,624	2,524	1,671	13,517	163,022	1,437		203,738	28,671	
92	Wichita, Kans.	196,332	1,545		6,723		61	11,494	1,042		92,385	6,739	13
93	Bayonne, N. J.	227,087	418					4,440			115,767	23,391	
94	South Bend, Ind.	320,749	12,460	469	4,374	972		44,401	1,350		157,383		
95	Savannah, Ga.	476,726	294	4,086	2,741	353		219,684			121,873	13,444	500
96	Johnstown, Pa.	358,810	425	1,636	26,564		130	70,614	795		50,260	55,038	
97	Brockton, Mass.	470,303			191		696	65,460			65,321	29,783	
98	Sacramento, Cal.	2,182,792	157,023	493	15,502	79,119	56	229,752	4,946	523	362,953	27,491	941
99	El Paso, Tex.	962,307	1,830	1,716	35,479	258		42,957	2,811	5,308	203,166	1,454	
100	Terre Haute, Ind.	177,897		1,287	29,936			5,129			12,397	5,825	
101	Holyoke, Mass.	351,761	1,263		26,616		2,474	11,973	5,330	11,148	65,074	27,393	
102	Portland, Me.	418,451	1,341	2,181	6,350		1,846	22,312			38,903	9,004	1,150
103	Allentown, Pa.	574,870		2,750	5,004		147	19,783	571		99,634	2,811	3,588
104	Springfield, Ill.	420,788	146	491	9,432	478	80	15,439	4,846		62,100	4,453	
105	Canton, Ohio	823,836	1,582	165	18,322			148,122	324	359	322,052	280	
106	Charleston, S. C.	182,765	32	1,502	1,525		445	31,090	7,675		93,455	10,716	
107	Chattanooga, Tenn.	252,261	350		42,870			17,110	1,519		146,414	3,855	
108	Pawtucket, R. I.	161,565	100		1,267		2,437	6,221	725		33,675	71,756	
109	Berkeley, Cal.	289,238	2,170	567	5,349	86	125	16,888	216		170,038	14,752	25,676
110	Altoona, Pa.	282,502		314	2,015			25,779	1,099		187,384	1,004	
111	Mobile, Ala.	27,152		1,026	7,500	200							
112	Atlantic City, N. J.	691,720	648		72,653	6,097		142,203			71,266	2,660	7,441
113	Sioux City, Iowa	801,934		9,883	15,050			36,753			513,915	22,553	
114	Little Rock, Ark.	261,824			37,329			62,353			72,778		
115	Covington, Ky.	332,574		1,424	4,397			19,441	3,425		85,850	1,190	
116	Saginaw, Mich.	146,737		5,865	10,659	428		10,005			25,292	41,445	
117	Flint, Mich.	957,427	1,900	3,114	8,329	1,191	13,700	215,141			240,933	54,191	
118	Rockford, Ill.	549,384	38	510			4,669	19,303			214,886	65,943	2,571
119	Tampa, Fla.	377,389	1,052	399	1,425	470	246	56,381	2,887		277,979	19,728	
120	Pueblo, Colo.	357,751	110,389	1,000	1,742			12,899			155,363	16,899	1,005
121	New Britain, Conn.	258,493	2,730	1,011	14,844			24,834			58,406	25,732	
122	San Diego, Cal.	632,459	3,431	6,772	30,723	4,066	3,814	19,164	1,122		116,082	62,758	2,663
123	Binghamton, N. Y.	538,225			27,823	30,489		72,287			71,263	43,965	
124	York, Pa.	223,560		2,040	22,917			91,317			56,752	729	
125	Springfield, Ohio	394,717	1,163	473	33,368		427	66,004	1,700		147,436	3,868	18,455
126	Malden, Mass.	194,025		1,700	10,920		456	39,401			63,939	18,267	
127	Lancaster, Pa.	242,125		1,591	16,225			6,975			25,626		
128	Augusta, Ga.	267,050	9,000		17,914	115,653	847	10,796	8,600		21,740	9,752	4,365
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.												
129	Kalamazoo, Mich.	$189,021	$1,489	$996	$10,650		$142	$52,125	$480		$62,272	$13,953	$66
130	Davenport, Iowa	458,019	3,000	1,481	28,359	$4,786		63,997			224,001	10,869	
131	Topeka, Kans.	401,068	3,954		6,139			97,453			186,287	71,684	
132	Salem, Mass.	587,915	291		6,234	3,267		7,944			112,019	119,084	
133	Haverhill, Mass.	250,163		1,300	1,750			23,857			81,932	13,168	180
134	Pasadena, Cal.	467,291	4,174		15,556			14,790	486		125,924	7,331	23,038
135	Bay City, Mich.	239,068	220		5,265		645	23,782	5,506		70,723	38,972	
136	McKeesport, Pa.	336,324	352		1,003			4,808	8,422		42,471	1,906	81
137	Huntington, W. Va.	655,743	440	1,200	1,125		813	13,829	2,311		293,715	1,739	110
138	Racine, Wis.	394,819	145		10,700	14,244	605	84,063	932		176,945	8,816	
139	Lincoln, Nebr.	530,171						53,871			227,565	2,658	
140	Chelsea, Mass.	163,711	50	794	1,813			4,890			26,445	13,725	

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see page 96.

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DIVISIONS OF GOVERNMENTAL SERVICE: 1917—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 1917.													
			$43,071	$6,880		$878				$271,726			67
			13,852			5,373				76,089		$506	68
			104,293	7,710		39,613				45,631	$115,502		69
$6,462			23,004	2,535						531,264			70
			73,278			28,350				366,951			71
			182,143	5,256		7,550				79,821		56,512	72
			333,375	1,519						124,732			73
			126,819	1,302		12,429	$200			139,715		295,384	74
388			221,401	3,792		8,916							75
			213,874	8,122		20,039						13,069	76
2,605			77,595	15,169		4,281				16,236			77
			210,949	2,138		299				45,108			78
			247,348	5,059		8,364							79
			84,343	2,942		10,000				17,050			80
			269							19,645		6,039	81
			133,778	3,843								2,500	82
			91,834			5,015							83
			54,339	7,818		111,898				25,694	65,639		84
		$4,164	82,731	3,203		3,678	1,477			15,555	72,180	369,606	85
			144,920	10,230		972				94,151			86
			260,470	6,522		3,379				124,968		1,381	87
			288,240	979		4,968							88
1,199			147,991	3,423		49,961							89
			99,613			28,023			$3,955	5,871			90
			365,026	3,413		13,770							91
			66,841	3,927	$76	5,486							92
			60,807	7,637			238			14,389			93
			22,200	560		46,337				30,243			94
			688	73,362		750	3,916			18,802		16,233	95
			153,336			12							96
			234,069	3,181		28,558				43,042		2	97
			163,984	118,392		621,542	992		128	390,121		8,834	98
	$216		473,314	1,959		15,053	1,526			175,260			99
			103,598	2,888		5,600						11,237	100
560			66,329			9,825				17,168	60,183	46,425	101
1,733			179,085	348		30,954				123,244			102
			390,366			17,500				32,716			103
		45	174,419	6,167		28,400				59,897	52,465	1,930	104
			255,270	1,651		3,548				72,161			105
551			32,988			2,786							106
684			13,841	3,586		22,032							107
										45,384			108
			22,268	7,906		23,197							109
			5,820			500				58,587			110
			10,668									7,758	111
			110,119	3,158		136,556				138,919			112
			101,819	6,041		3,364				92,556			113
	549		86,664	2,151									114
			26,285	799		3,908	387			185,468			115
				1,071		2,786				48,473		718	116
	26,780		116,233	3,531		7,795			16,999	212,480		35,110	117
			171,524	4,638	229	18,818				46,255			118
	1,645		6,081	3,050								6,046	119
			2,113	1,771		3,243				50,409		918	120
			60,739			16,857				41,605		11,735	121
			90,132	8,721		1,670	360			315,782		15,199	122
	4,801		209,938	3,453		1,149				72,448	609		123
			46,581	564		2,660							124
	386		69,848	2,047		5,211			7,475	36,856			125
				24,859	3,269	5,986				25,228			126
			120,107			1,220				70,090		291	127
	7,542		3,862			552				19,451		36,976	128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.													
			$17,274	$334		$513				$27,672		$1,055	129
			65,835	8,970	$383	6,861						39,477	130
			3,954	227		7,667		$1,379		20,271		2,053	131
			94,108	1,630		5,000				238,338			132
	$21,904		47,262	5,438						52,372			133
			24,101	6,487		9,481	$743			127,148	$98,586	9,446	134
			15,265	3,387		5,938				36,013	33,352		135
			160,636	976		502				115,167			136
			324,418			9,195				1,000		5,848	137
			34,143	4,171		50,411			$6,442	3,202			138
			152,726	1,948		31,770				39,301	20,332		139
			108,810	1,420						5,764			140

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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 1917—Continued.												
141	Superior, Wis	$284,665	$250	$185	$3,902	$5,979		$33,854			$172,947	$48,444	
142	Macon, Ga	339,840	1,035	990	5,053	3,505	$891	22,780	$3,183		172,963	13,389	
143	Muskogee, Okla	159,980	247	1,470	11,600			20,334			14,813		
144	Woonsocket, R. I	362,558	5,270	1,639	3,190			42,950			146,574	96,065	$922
145	Newton, Mass	213,066		461	13,554	2,710		39,192			34,773	17,498	
146	Montgomery, Ala	51,806	35	394	30,000			383	1,539		11,077		
147	Butte, Mont	404,022	1,377	1,195	8,961		555	16,873	55,376		150,963	50,508	7,197
148	Wheeling, W. Va	106,151			6,435			81	300		298	6,895	
149	Roanoke, Va	99,003	38,765					7,248	4,097		10,054	6,992	
150	West Hoboken, N. J	102,857						3,152			25,420	3,821	
151	East Orange, N. J	207,295	1,559	271	4,454			17,609			81,001	4,601	
152	Lansing, Mich	530,464	1,802	2,601	3,140	19		55,903	6,204		99,281	19,839	85
153	Galveston, Tex	400,520	40,120	681	15,743	96,276	300	20,792	285		62,249	7,393	309
154	Fitchburg, Mass	234,776						76,441			70,997	12,692	
155	Chester, Pa	85,197	1,538		22,298			6,730	698		53,504	429	
156	Perth Amboy, N. J	776,056	150				90	36,279			191,315	1,800	500
157	New Castle, Pa	167,562	100	371	1,030			17,673			79,123	5,988	
158	Lexington, Ky	373,176		735	9,095		430	99,389	5,762		164,343	37,345	440
159	Springfield, Mo	230,692	609		1,200	218		23,396			106,506	14,897	
160	Hamilton, Ohio	225,834	1,214	3,428				50,787	1,000		76,044	8,492	
161	Charlotte, N. C	84,516	160	537	8,163	44		10,061	1,255		5,748	16,791	
162	Decatur, Ill	378,518			1,515		420	10,552	1,307		250,967		6,770
163	Dubuque, Iowa	146,760	436					19,142			115,407	4,504	
164	Portsmouth, Va	93,512	564	69	1,990			531	240		54,013	9,094	
165	Everett, Mass	35,578	597		9,970	919	728	8,740	210			3,945	
166	San Jose, Cal	203,459	793	818	7,382		305	712			144,776	24,489	361
167	Pittsfield, Mass	183,049	291	1,500	7,232			73,486			10,480	24,338	5,600
168	Knoxville, Tenn	342,181	655	4,824	11,094			8,272	991		147,143	7,616	
169	Quincy, Mass	315,612	552	307			4,200	57,449			45,245	7,349	
170	Elmira, N. Y	313,043	12,318	750	10,000			24,990			197,136	12,896	
171	Joliet, Ill	412,717	75	2,302	1,618			68,742			262,847	2,869	
172	New Rochelle, N. Y	389,543	135	696	24,990		20,093	53,023	78,909		150,297	26,204	
173	Auburn, N. Y	73,330		100	900		575	13,908	5,924		5,534	3,957	
174	Cedar Rapids, Iowa	247,356	280	1,311	4,472	12,847		17,922			73,157	36,422	2,709
175	Niagara Falls, N. Y	256,029	1,800	649	6,347			39,365			146,140	6,388	6,191
176	Mount Vernon, N. Y	271,089			12,607			141,055			12,981		
177	Amsterdam, N. Y	76,455	710		2,508	150		10,447	2,900		32,744	12,129	
178	Lorain, Ohio	265,246	805		768			15,203			47,440	7,956	
179	Quincy, Ill	783,463	225		5,415			6,889	74		41,294	849	
180	Jamestown, N. Y	261,180			1,991		361	33,179			85,091	28,514	550
181	Taunton, Mass	95,017	735		6,160	800		17,092			25,613		
182	Oshkosh, Wis	168,908		411	1,950			28,877			20,395	6,538	
183	Waterloo, Iowa	269,066	516	768	130	1,309		44,327			63,630	16,184	
184	Fresno, Cal	411,959	665		31,748			102,928	4,990		142,414	36,986	6,950
185	Everett, Wash	1,279,296	362		733	16	338	4,838	50		102,500	11,461	
186	Lima, Ohio	405,515	454	158	23,489	163		6,639			274,949	12,902	31
187	Jackson, Mich	419,977	151		16,560			56,133	6,524		93,211	27,040	1,986
188	Stockton, Cal	654,599	140	27	5,624			304,575			201,762	1,094	
189	Shreveport, La	1,028,644		395	7,500	343	202	344,508			41,762		
190	Austin, Tex	562,344	33	455	6,042			39,188	1,557		209,663	91,370	
191	Columbia, S. C	276,021					820	34,886			389	21,932	
192	Boise, Idaho	191,778	245		2,175		233	747	4,772		167,595	178	2,781
193	Aurora, Ill	179,682	948		5,879	5,912		2,964			18,432	4,390	
194	Williamsport, Pa	42,418	235	657	2,323			6,253	1,100		11,662	972	165
195	Waco, Tex	75,825		1,040	3,986		2,768	200	917		20,884		1,046
196	Joplin, Mo	352,687	991	135	12,834	48	1,557	8,701			138,973	17,132	
197	Orange, N. J	18,027						4,237			3,523		
198	Lynchburg, Va	185,581		4,761	9,363	4,818		11,000			96,407	2,762	
199	Bellingham, Wash	336,438	446	231	1,786			12,606			193,554	3,541	
200	Colorado Springs, Colo.	52,073	405	561	8,075	1,361	416	3,022			5,097	3,820	84
201	Brookline, Mass	324,374	2,510	4,068	2,479		17,052	57,895			43,219	24,041	
202	Danville, Ill	143,545	559	190	261			3,510			99,696	27,078	465
203	Kenosha, Wis	670,261	656	1,352	2,309	17,733	1,356	143,246			5,348	2,838	
204	Newport, Ky	49,619			4,550				965		27,681		
205	La Crosse, Wis	62,610	2,399	319	5,500			20,318	85		13,172	8,000	
206	Council Bluffs, Iowa	205,660	363	399	3,622			37,729	1,313		105,082	20,843	
207	Tulsa, Okla	943,164	29,548	2,291	31,782			85,051	13,702		394,467	7,426	
208	Winston-Salem, N. C	188,171	88	10	124		531	19,651	1,418		72,958	19,294	
209	Ogden, Utah	125,458	2,571	707	7,522		856	10,337			57,021	29,743	
210	Norristown, Pa	12,747	115		358			3,382			6,118		
211	Stamford, Conn	236,947	10,226	573	18,519	10,063	975	35,197	427		73,664	24,524	
212	Zanesville, Ohio	148,157		402	26,785	76		3,904	699		55,502	2,354	
213	Madison, Wis	659,712	264	97	9,134	959	112	185,020	23,437		124,174	9,055	1,962
214	Waltham, Mass	62,988				2,268		5,972	321		10,703	1,921	
215	Easton, Pa	56,574	626		13		531	17,135	3,302		6,821	8,846	
216	Charleston, W. Va	350,381	66		2,700		368	8,553			277,065	320	
217	Poughkeepsie, N. Y	85,092	3,258	443			1,265	12,380			52,777		383
218	Newport, R. I	158,592	115	3,722	958		12	1,506	1,222	$4,090	70,109	31,389	
219	Wilmington, N. C	79,764	79		9,750			1,195			48,997	365	

[1] For explanation of differences between total payments in this table and total amounts for outlays reported in Table 4, see page 96.

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DIVISIONS OF GOVERNMENTAL SERVICE: 1917—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 V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.													
			$10,733	$3,962		$4,409							141
	$52,239		7,164			6,562				$45,886		$4,200	142
			6,387	1,500		3,000				2,065		98,564	143
$34			37,269	1,080		1,837				25,728			144
			12,000	7,018		7,853			$852	77,155			145
			575	1,010		2,500				4,293			146
			110,650			367							147
			84,446	2,126						5,570			148
		$18,116	13,731										149
			68,992	972		500							150
			13,822	2,965		865	$709			79,439			151
			112,920	1,000		3,635			10,746	142,392	$61,906	8,991	152
			51,410			1,339				103,150		473	153
411	1,196			1,536		9,087				62,266		150	154
													155
			94,682	8,601		124,087		$98,637		219,915			156
			62,307	970									157
			42,500	1,961		9,394						1,782	158
			68,610	5,290		9,966							159
			56,758	8,447		2,936				5,182	4,495	7,051	160
			3,715			1,967	378			35,617		80	161
			56,283	3,169		5,075				42,460			162
				574		3,000				3,535		162	163
30		733	22,280							945		3,023	164
401			4,029			43				5,996			165
			20,856	2,602		365							166
			5,444				18,875			35,803			167
	2,951		61,148			56,692				40,795			168
			157,181	3,418						39,911			169
			27,493							25,147		2,313	170
			50,137	1,788		272				22,067			171
			27,123	6,794		1,279							172
			21,015			610				20,807			173
			11,505	3,599		4,524				78,603			174
				1,509		15,078				32,562			175
			99,410	5,036									176
			1,002							13,865			177
			105,680	999		53,594				32,801			178
			52,894	1,859		16,058				657,906			179
	1,869		14,190							65,116	30,319		180
			13,471	2,000		1,700				9,388	18,058		181
			79,482	3,024		1,829	212			25,021		1,169	182
			132,646	2,657		1,133				5,766			183
			70,165	7,616		1,997						5,500	184
		46	59,025	1,809		254				1,097,864			185
			2,635	575		652				81,171		1,697	186
	39,749		43,084	2,177		8,879	4,856			119,627			187
			129,441	6,546		2,925						2,465	188
										633,934			189
			166,324			2,629				26,588	18,495		190
			156,557			1,045				60,392			191
			11,283	738		935						96	192
			87,767	1,614		4,982		3,386		43,408			193
63			13,882			1,096				4,010			194
			35,384	1,965		279				7,356			195
			153,864	3,242		12,697					1,206	1,307	196
			699							9,568			197
	10,457	2,040	24,094		$120	421				17,327		2,011	198
			91,638	1,135		150				29,910		1,441	199
			1,780	3,471		8,940				12,521		2,520	200
1,072			28,448	1,646		37,857	2,265			99,786		2,036	201
			8,408	2,511		867							202
361			62,356	7,972		105,497				319,237			203
			9,446	443						6,534			204
			4,576			5,184				2,997		60	205
			7,634	4,274		3,749				20,652			206
		18,349	197,372	1,230		33				149,633		12,280	207
	1,187		1,746							67,464		3,700	208
			902			2,750				12,631		418	209
			2,107	253		414							210
			55,926			6,853							211
			18,559	1,700		18,210				18,842		1,124	212
	291		156,254	3,411	7,508	10,959	1,218			125,425		432	213
			25,641	7,964		104				7,594		500	214
			13,326	2,061		3,171		742					215
			60,459	850									216
			301	2,723		203				11,359			217
			33,167	1,564		1,922	8,816						218
										19,378			219

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1917.

[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...	$1,194,914,860	$129,578,368	$798,470,066	$266,866,426	$690,455,878	$504,458,982	$1,130,384,639	$196,648,669	$668,449,829	$265,286,141	$627,147,706	$503,236,933
	Group I.....	740,559,498	103,313,915	494,087,555	143,158,028	393,841,296	346,718,202	718,158,802	159,035,246	415,868,038	143,255,518	371,299,676	346,859,126
	Group II.....	158,360,391	4,542,197	88,661,270	65,156,924	85,554,739	72,805,652	147,480,452	8,728,173	74,883,652	63,868,627	75,955,497	71,524,955
	Group III.....	139,112,966	10,956,734	97,465,003	30,691,229	94,437,168	44,675,798	128,963,843	16,985,301	81,178,153	30,800,389	84,063,769	44,900,074
	Group IV.....	84,961,197	5,723,071	64,080,487	15,157,639	62,785,747	22,175,450	74,109,329	7,144,923	52,380,510	14,583,896	52,355,030	21,754,299
	Group V.....	71,920,808	5,042,451	54,175,751	12,702,606	53,836,928	18,083,880	61,672,213	4,755,026	44,139,476	12,777,711	43,473,734	18,198,479
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.												
1	New York, N. Y....	$414,180,965	$60,045,497	$336,893,021	$17,242,447	$256,570,205	$157,610,760	$422,910,461	$113,378,609	$292,289,405	$17,242,447	$265,299,701	$157,610,760
2	Chicago, Ill.....	147,003,948	21,901,063	59,444,110	65,658,775	35,856,112	111,147,836	141,204,239	24,602,145	50,815,336	65,786,758	29,928,420	111,275,819
3	Philadelphia, Pa....	42,064,733	2,300,860	28,230,235	11,533,638	29,010,176	13,054,557	25,363,993	6,295,700	7,534,655	11,533,638	12,306,436	13,057,557
4	St. Louis, Mo.....	6,446,753	148,716	3,792,518	2,505,519	4,035,592	2,411,161	5,318,522	178,075	2,644,024	2,496,423	2,907,078	2,411,444
5	Boston, Mass.....	30,921,383	5,123,401	16,783,556	9,014,426	17,111,207	13,810,176	33,283,455	8,293,994	15,975,035	9,014,426	19,473,279	13,810,176
6	Cleveland, Ohio.....	39,728,458	1,339,499	18,123,310	20,265,649	17,529,429	22,199,029	32,881,127	1,764,861	10,872,014	20,244,252	10,703,495	22,177,632
7	Detroit, Mich.....	14,940,329	2,981,546	9,610,570	2,348,213	8,230,533	6,709,796	12,212,244	2,613,486	7,250,545	2,348,213	5,502,448	6,709,796
8	Baltimore, Md.....	7,178,050	4,020,189	1,800,093	1,357,768	5,385,829	1,792,221	7,034,636	1,283,547	4,393,321	1,357,768	5,211,360	1,823,276
9	Pittsburgh, Pa.....	16,141,981	4,652,202	6,999,814	4,489,965	6,556,190	9,585,791	14,376,719	608,291	9,278,463	4,489,965	4,700,928	9,585,791
10	Los Angeles, Cal....	21,952,898	800,942	12,410,328	8,741,628	13,556,023	8,396,875	23,573,406	16,538	14,815,240	8,741,628	15,176,531	8,396,875
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.												
11	Buffalo, N. Y.....	$10,371,549	$489,635	$6,648,431	$3,233,483	$6,315,864	$4,055,685	$10,227,055	$454,305	$6,554,648	$3,218,102	$6,186,751	$4,040,304
12	San Francisco, Cal..	10,143,335	96,700	7,694,043	2,352,592	7,885,050	2,258,285	10,066,187	1,096,700	6,616,895	2,352,592	7,807,902	2,258,285
13	Milwaukee, Wis.....	10,718,106	47,987	8,428,036	2,242,083	8,606,320	2,111,786	8,274,704	86,681	5,957,466	2,230,557	6,173,844	2,100,860
14	Cincinnati, Ohio....	20,535,867	977,088	6,998,483	12,560,296	5,032,685	15,503,182	17,904,697	2,593,223	3,626,324	11,685,150	3,276,661	14,628,036
15	Newark, N. J.....	34,007,688	495,197	24,870,600	8,641,891	23,140,560	10,867,128	32,617,371	1,788,043	22,357,206	8,472,122	21,920,012	10,697,359
16	New Orleans, La....	11,986,208	53,340	4,836,825	7,096,043	4,934,558	7,051,650	10,154,425	89,938	2,921,190	7,143,297	3,055,521	7,098,904
17	Washington, D. C...	3,126,613	178,288	930,720	2,017,605	1,244,829	1,881,784	4,569,222	684,465	1,867,152	2,017,605	2,687,438	1,881,784
18	Minneapolis, Minn..	15,739,503	850,333	5,290,977	9,598,193	6,176,995	9,562,508	13,409,106	633,623	3,181,382	9,594,101	3,850,690	9,558,416
19	Seattle, Wash.....	21,710,597	97,551	11,054,084	10,558,962	11,145,564	10,555,033	21,255,481	71,916	10,555,522	10,628,043	10,621,367	10,634,114
20	Jersey City, N. J....	10,470,840	1,211,966	5,248,693	4,010,181	4,590,740	5,880,100	11,324,411	827,782	6,488,439	4,008,190	5,446,302	5,878,109
21	Kansas City, Mo....	9,550,085	44,112	6,660,378	2,845,595	6,481,574	3,078,511	7,677,793	401,497	4,757,428	2,518,868	4,929,009	2,748,784
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.												
22	Portland, Oreg.....	$3,198,169	$649,632	$2,060,692	$487,845	$2,462,522	$735,647	$3,437,334	$897,311	$2,052,178	$487,845	$2,669,187	$768,147
23	Indianapolis, Ind...	2,212,672	83,252	1,954,260	175,160	2,191,999	20,673	1,567,769	106,059	1,286,550	175,160	1,547,096	20,673
24	Denver, Colo.....	3,529,378	360,990	1,302,066	1,866,322	1,446,248	2,083,130	4,263,419	205,085	2,203,898	1,854,436	2,192,175	2,071,244
25	Rochester, N. Y....	6,391,790	109,736	5,812,785	469,269	5,904,478	487,312	4,612,779	31,558	4,111,952	469,269	4,125,467	487,312
26	Providence, R. I....	7,210,548	1,790,070	3,590,865	1,829,613	1,696,332	5,514,216	6,276,714	2,241,153	2,198,949	1,836,612	755,499	5,521,215
27	St. Paul, Minn.....	4,095,166	154,172	3,514,176	426,818	3,508,600	586,566	3,807,438	995,254	2,385,366	426,818	3,220,872	586,566
28	Louisville, Ky.....	2,712,341	.....	1,103,058	1,609,283	1,124,574	1,587,767	2,752,661	89,543	1,055,869	1,607,249	1,166,928	1,585,733
29	Columbus, Ohio.....	6,757,821	1,652,171	2,756,912	2,348,738	2,028,105	4,729,716	5,874,646	2,148,651	1,377,257	2,348,738	1,144,930	4,729,716
30	Oakland, Cal.....	741,863	.....	703,457	38,406	736,383	5,480	947,131	3,027	905,698	38,406	941,651	5,480
31	Toledo, Ohio.....	4,829,394	369,862	2,603,937	1,855,595	1,456,045	3,373,349	4,297,352	1,332,626	1,099,131	1,865,595	914,003	3,383,349
32	Atlanta, Ga.....	990,596	50,000	767,253	173,343	661,496	329,100	1,108,320	116,000	818,977	173,343	779,220	329,100
33	Birmingham, Ala...	457,401	2,030	319,375	135,996	302,776	154,625	569,509	70,489	363,024	135,996	414,884	154,625
34	Omaha, Nebr.....	3,205,281	41,002	1,951,391	1,212,888	1,359,805	1,845,476	3,180,915	709,576	1,260,114	1,211,225	1,337,102	1,843,813
35	Worcester, Mass.....	7,509,151	732,047	5,605,622	1,171,482	5,719,078	1,790,073	7,781,180	919,607	5,690,091	1,171,482	5,991,107	1,790,073
36	Richmond, Va.....	5,839,891	18,368	3,725,453	2,096,070	3,791,761	2,048,130	4,860,947	437,411	2,469,488	1,954,048	2,954,839	1,906,108
37	Syracuse, N. Y.....	6,634,867	33,880	6,394,233	206,754	6,372,675	262,192	6,813,526	35,150	6,371,622	206,754	6,351,334	262,192
38	Spokane, Wash.....	1,063,658	138,702	892,228	32,728	726,591	337,067	1,345,110	249,806	1,062,576	32,728	1,008,043	337,067
39	New Haven, Conn..	2,575,898	46,789	1,070,725	1,458,384	1,096,492	1,479,406	2,745,818	32,685	1,257,991	1,455,142	1,269,654	1,476,164
40	Memphis, Tenn.....	2,675,204	9,044	1,733,012	933,148	1,762,839	912,365	2,695,367	9,013	1,740,709	945,645	1,770,505	924,862
41	Scranton, Pa.....	585,086	31,030	404,363	149,693	363,471	221,615	686,681	92,659	444,579	149,443	465,316	221,365
42	Paterson, N. J.....	3,767,077	12,200	2,566,030	1,088,847	2,429,144	1,337,933	3,869,462	391,400	2,389,499	1,088,563	2,531,813	1,337,649
43	Grand Rapids, Mich.	2,343,618	68,397	1,191,916	1,083,305	1,265,135	1,078,483	2,220,372	31,390	1,105,877	1,083,105	1,142,089	1,078,283
44	Fall River, Mass....	2,953,183	88,722	2,300,503	563,958	2,379,824	573,359	2,900,767	210,708	2,126,101	563,958	2,327,408	573,359
45	Dayton, Ohio.....	2,242,651	182,012	1,950,825	109,814	1,883,790	358,861	1,122,351	280,573	733,044	108,734	764,570	357,781
46	Dallas, Tex.....	490,601	66,849	254,356	169,396	369,406	121,195	902,133	139,729	593,008	169,396	713,438	188,695
47	San Antonio, Tex...	1,815,353	189,200	1,463,267	162,886	1,345,246	470,107	1,603,583	162,000	1,278,697	162,886	1,133,476	470,107
48	Bridgeport, Conn...	2,679,784	56,603	2,550,295	72,886	2,553,045	126,739	632,008	102,148	456,974	72,886	505,269	126,739
49	New Bedford, Mass.	3,935,838	58,000	3,757,321	120,517	3,820,430	115,408	3,745,387	141,371	3,483,499	120,517	3,629,979	115,408
50	Salt Lake City, Utah.	2,052,844	43,246	1,943,790	65,808	2,000,571	52,273	1,399,462	59,342	1,273,318	66,802	1,346,195	53,267
51	Nashville, Tenn.....	2,129,659	.....	1,201,214	928,445	1,290,854	838,805	2,309,268	30,300	1,350,523	928,445	1,470,463	838,805
52	Cambridge, Mass....	5,270,518	1,150,021	2,719,947	1,400,550	3,142,788	2,127,730	5,645,164	812,372	3,432,242	1,400,550	3,517,434	2,127,730
53	Lowell, Mass.....	2,637,670	204,126	2,373,767	59,777	2,606,670	31,000	2,435,679	309,972	2,065,930	59,777	2,404,679	31,000
54	Tacoma, Wash.....	1,137,452	164,078	288,380	684,994	345,664	791,788	1,797,950	275,074	837,882	684,994	1,006,162	791,788
55	Houston, Tex.....	8,241,319	516,525	6,483,763	1,241,031	6,130,507	2,110,812	6,640,628	825,000	4,574,597	1,241,031	4,529,816	2,110,812
56	Trenton, N. J	2,497,318	352,980	1,755,345	388,993	1,372,021	1,125,297	2,610,502	416,171	1,808,918	385,413	1,488,785	1,121,717
57	Hartford, Conn	2,248,531	134,737	526,075	1,587,719	663,727	1,584,804	2,441,199	321,828	531,548	1,587,823	856,291	1,584,908
58	Reading, Pa	532,793	27,000	327,084	178,709	320,074	212,719	332,758	7,385	146,664	178,709	120,039	212,719
59	Youngstown, Ohio..	1,816,205	146,180	1,136,665	533,360	1,047,541	768,664	1,755,733	227,865	993,665	534,203	986,226	769,507
60	Fort Worth, Tex....	988,971	254,644	584,807	149,520	603,066	385,905	967,726	139,559	434,683	393,484	337,857	629,869
61	Camden, N. J	1,746,263	106,700	1,372,935	266,628	1,152,873	593,390	1,647,289	226,200	1,154,441	266,628	1,053,879	593,390
62	Albany, N. Y	2,899,938	38,615	2,029,132	632,191	2,014,870	685,068	2,088,570	44,055	1,412,324	632,191	1,390,582	697,988
63	Springfield, Mass....	4,049,396	136,242	3,809,794	103,360	3,943,557	105,839	3,807,464	278,947	3,425,157	103,360	3,699,429	108,035
64	Lynn, Mass	3,250,458	626,000	2,281,592	342,866	2,716,930	533,528	3,281,724	707,705	2,231,153	342,866	2,748,196	533,528
65	Des Moines, Iowa...	1,507,739	36,251	1,442,226	29,262	1,506,682	1,057	724,428	32,303	662,863	29,262	723,371	1,057
66	Lawrence, Mass.....	2,861,612	24,629	2,788,111	48,872	2,820,483	41,129	2,657,640	89,241	2,519,527	48,872	2,616,511	41,129

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1917—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. Total.	Classified by source. Receipts from sales of investments and supplies. (Table 20)	Receipts which increased indebtedness. (Table 21)	All other nonrevenue receipts. (Table 22)	Classified as— Receipts from the public.	Transfer receipts.	Nongovernmental cost payments. Total.	Classified by object. Payments for purchases of investments and supplies. (Table 20)	Payments which decreased indebtedness. (Table 21)	All other nongovernmental cost payments. (Table 22)	Classified as— Payments to the public.	Transfer payments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.												
67	Yonkers, N. Y.	$7,826,996	$90,000	$7,457,221	$279,775	$7,481,401	$345,595	$7,137,621	$33,800	$6,824,046	$279,775	$6,792,026	$345,595
68	Schenectady, N. Y.	3,300,741	217,242	2,923,734	159,765	2,741,553	559,188	3,752,589	206,206	3,386,618	159,765	3,193,401	559,188
69	Kansas City, Kans.	1,071,558	114,552	665,426	291,580	608,893	462,665	1,049,899	80,214	678,105	291,580	587,234	462,665
70	Oklahoma City, Okla.	4,159,056	935,348	3,088,342	135,366	2,681,233	1,477,823	2,635,108	1,106,440	1,393,302	135,366	1,157,285	1,477,823
71	Wilmington, Del.	3,233,367	.....	1,185,738	2,047,629	1,372,924	1,860,443	2,321,841	20,013	238,712	2,063,116	345,911	1,975,930
72	Duluth, Minn.	830,166	141,000	642,886	46,280	581,760	248,406	508,372	123,620	338,472	46,280	229,966	278,406
73	Akron, Ohio	2,243,301	103,036	1,000,359	1,133,906	824,664	1,418,637	2,099,996	251,209	714,881	1,133,906	681,359	1,418,637
74	Norfolk, Va.	2,853,986	175,580	2,389,755	288,651	2,225,862	628,124	2,335,045	450,004	1,596,390	288,651	1,706,592	628,453
75	Elizabeth, N. J.	2,433,736	674,846	1,311,550	447,340	848,934	1,584,802	2,582,064	994,195	1,140,200	447,669	996,933	1,585,131
76	Utica, N. Y.	1,780,972	18,902	1,613,387	148,683	1,611,895	169,077	1,808,674	21,783	1,638,208	148,683	1,639,597	169,077
77	Somerville, Mass.	1,735,410	322	1,730,980	4,108	1,735,392	18	1,801,562	.....	1,797,454	4,108	1,801,544	18
78	Waterbury, Conn.	1,182,259	38,650	990,658	152,951	1,023,887	158,372	1,140,165	118,266	945,640	76,259	1,058,235	81,930
79	St. Joseph, Mo.	424,786	33,069	181,102	210,615	217,569	207,217	515,460	49,710	254,962	210,788	308,070	207,390
80	Manchester, N. H.	1,300,559	62,000	1,056,483	182,076	1,040,717	259,842	1,226,185	54,309	989,800	182,076	966,343	259,842
81	Troy, N. Y.	1,424,904	6,112	1,363,334	55,458	1,366,013	58,891	1,751,770	.....	1,696,312	55,458	1,692,879	58,891
82	Hoboken, N. J.	4,055,796	204,640	3,174,854	676,302	2,975,978	1,079,818	3,099,839	202,140	2,297,417	600,282	2,096,041	1,003,798
83	Wilkes-Barre, Pa.	233,401	.....	225,330	8,071	230,960	2,441	340,880	490	332,319	8,071	338,439	2,441
84	Fort Wayne, Ind.	521,234	18,782	492,643	9,809	512,311	8,923	499,460	23,903	467,925	7,632	492,714	6,746
85	Jacksonville, Fla.	1,341,393	.....	1,139,103	202,290	1,053,360	288,033	838,363	152,093	483,980	202,290	550,330	288,033
86	Evansville, Ind.	210,821	.....	165,548	45,273	168,949	41,872	331,082	6,000	279,809	45,273	289,210	41,872
87	Erie, Pa.	794,478	475	735,026	58,977	704,764	89,714	399,726	125,645	215,104	58,977	310,012	89,714
88	East St. Louis, Ill.	691,422	200	672,037	19,185	676,783	14,639	420,526	4,400	397,634	18,492	406,580	13,946
89	Passaic, N. J.	1,614,477	124,500	1,062,988	426,989	811,807	802,670	1,632,751	261,238	943,904	427,609	829,461	803,290
90	Harrisburg, Pa.	439,344	30,931	196,603	211,810	133,059	306,285	580,510	78,750	289,950	211,810	274,225	306,285
91	Peoria, Ill.	980,940	19,500	896,574	64,866	913,672	67,268	681,930	48,070	567,838	66,022	613,506	68,424
92	Wichita, Kans.	108,356	.....	98,826	9,530	100,856	7,500	507,946	.....	498,416	9,530	500,446	7,500
93	Bayonne, N. J.	2,405,906	296,400	1,557,208	552,298	1,510,683	895,223	1,897,018	63,500	1,256,220	577,298	976,795	920,223
94	South Bend, Ind.	396,507	10,763	377,665	8,079	390,877	5,630	287,886	1,156	277,148	9,582	280,753	7,133
95	Savannah, Ga.	764,042	16,988	688,623	58,431	716,392	47,650	511,968	9,285	444,252	58,431	464,318	47,650
96	Johnstown, Pa.	1,147,077	352,000	679,568	115,509	688,953	458,124	576,368	74,000	384,384	117,984	115,769	460,599
97	Brockton, Mass.	2,425,660	46,892	2,317,594	61,174	2,325,435	100,225	2,135,307	28,938	2,045,195	61,174	2,035,082	100,225
98	Sacramento, Cal.	2,258,857	360,240	1,281,244	617,373	1,663,633	595,224	1,079,437	260,341	203,483	615,613	485,973	593,464
99	El Paso, Tex.	1,226,251	.....	298,645	927,606	301,105	925,146	685,820	48,000	166,794	471,026	217,254	468,566
100	Terre Haute, Ind.	397,858	18,116	343,751	35,991	366,792	31,066	217,520	12,500	166,336	38,684	183,761	33,759
101	Holyoke, Mass.	1,836,593	122,348	1,489,782	224,463	1,510,557	326,036	1,964,581	5,488	1,734,630	224,463	1,638,545	326,036
102	Portland, Me.	2,272,148	49,391	2,030,127	192,630	1,989,703	282,445	2,179,154	71,958	1,915,374	191,822	1,897,517	281,637
103	Allentown, Pa.	417,402	44,500	350,162	22,740	269,867	147,535	257,271	81,500	153,031	22,740	109,736	147,535
104	Springfield, Ill.	926,032	13,130	875,699	37,203	896,412	29,620	578,661	37,188	509,142	32,331	553,913	24,748
105	Canton, Ohio	2,239,055	3,274	1,526,521	709,260	1,492,886	746,169	1,548,973	53,051	786,662	709,260	802,804	746,169
106	Charleston, S. C.	294,606	82,020	100,558	112,028	189,620	104,986	224,724	15,628	96,018	113,078	118,688	106,036
107	Chattanooga, Tenn.	630,009	50	549,923	80,036	573,322	56,687	519,620	36,202	403,132	80,286	442,368	77,252
108	Pawtucket, R. I.	2,039,036	431,808	1,344,286	262,942	1,338,867	700,169	1,896,564	470,289	1,163,333	262,942	1,196,395	700,169
109	Berkeley, Cal.	190,831	.....	121,501	69,330	122,881	67,950	228,825	.....	159,495	69,330	160,875	67,950
110	Altoona, Pa.	627,312	267,319	251,535	108,458	323,971	303,341	627,217	177,530	341,229	108,458	323,876	303,341
111	Mobile, Ala.	28,153	.....	26,315	1,838	28,153	.....	203,933	.....	202,095	1,838	203,933	.....
112	Atlantic City, N. J.	2,066,540	36,500	1,479,960	550,080	1,251,841	814,699	2,046,792	287,900	1,208,650	550,242	1,231,931	814,861
113	Sioux City, Iowa	407,261	27,717	366,357	13,187	404,468	2,793	371,858	17,747	340,857	13,254	368,998	2,860
114	Little Rock, Ark.	984,452	.....	962,163	22,289	972,238	12,214	743,073	.....	708,594	34,479	718,669	24,404
115	Covington, Ky.	1,397,422	.....	938,312	459,110	940,853	456,569	1,346,871	1,843	884,069	460,959	888,453	458,418
116	Saginaw, Mich.	1,142,513	71,750	368,692	702,071	363,321	779,192	1,319,917	96,125	520,502	703,290	539,506	780,411
117	Flint, Mich.	1,654,022	1,978	1,217,140	434,904	1,232,664	421,358	1,159,611	362,693	381,921	414,997	756,809	402,802
118	Rockford, Ill.	1,293,455	12,900	1,268,549	12,006	1,255,857	37,598	1,094,352	19,599	1,063,204	11,549	1,057,211	37,141
119	Tampa, Fla.	418,708	.....	409,309	9,399	409,043	9,665	418,981	1,000	408,582	9,399	409,316	9,665
120	Pueblo, Colo.	1,165,231	44,216	513,674	607,341	565,985	599,246	999,296	985	390,970	607,341	399,703	599,593
121	New Britain, Conn.	339,322	.....	276,539	62,783	280,844	58,478	293,320	69,672	160,865	62,783	234,842	58,478
122	San Diego, Cal.	399,166	7,015	373,060	19,091	389,386	9,780	612,470	.....	593,379	19,091	502,690	9,780
123	Binghamton, N. Y.	835,943	54,758	598,324	182,861	536,221	299,722	612,946	73,907	356,178	182,861	313,224	299,722
124	York, Pa.	32,353	14,404	14,501	3,448	26,448	5,905	72,524	20,963	48,113	3,448	66,619	5,905
125	Springfield, Ohio	1,069,854	252,907	507,303	309,644	554,751	515,103	943,887	204,300	429,943	309,644	428,784	515,103
126	Malden, Mass.	1,232,479	23,000	1,128,136	81,343	1,145,440	87,039	1,356,559	47,172	1,228,044	81,343	1,269,520	87,039
127	Lancaster, Pa.	141,369	.....	121,897	19,472	127,658	13,711	78,950	14,478	45,000	19,472	65,239	13,711
128	Augusta, Ga.	1,064,313	45,000	865,377	153,936	983,424	80,889	1,017,711	67,487	796,288	153,936	936,822	80,889
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.												
129	Kalamazoo, Mich.	$1,004,027	$1,478	$490,794	$511,755	$488,630	$515,397	$1,071,967	$8,978	$549,012	$513,977	$554,348	$517,619
130	Davenport, Iowa	947,915	14,607	884,100	49,208	908,569	39,346	292,919	28,259	215,452	49,208	253,573	39,346
131	Topeka, Kans.	497,848	10,539	419,192	68,117	379,077	118,771	541,147	49,029	424,001	68,117	422,376	118,771
132	Salem, Mass.	1,440,550	26,114	1,331,846	82,590	1,368,047	72,503	1,090,226	22,706	984,930	82,590	1,017,723	72,503
133	Haverhill, Mass.	1,181,194	31,673	1,060,289	89,232	1,040,514	140,680	1,234,151	158,182	986,737	89,232	1,093,471	140,680
134	Pasadena, Cal.	128,475	8,129	34,690	85,656	50,520	77,955	324,487	19,268	219,563	85,656	246,532	77,955
135	Bay City, Mich.	559,280	29,430	211,741	318,109	198,241	361,039	554,375	18,680	217,586	318,109	193,336	361,039
136	McKeesport, Pa.	349,292	6,400	177,243	165,649	183,935	165,357	396,329	3,933	226,747	165,649	230,972	165,357
137	Huntington, W. Va.	383,097	.....	301,235	81,862	303,515	79,582	83,471	.....	1,609	81,862	3,889	79,582
138	Racine, Wis.	426,304	10,104	408,167	8,033	425,508	796	458,829	24,807	425,989	8,033	458,033	796
139	Lincoln, Nebr.	647,644	.....	618,944	28,700	629,849	17,795	592,041	.....	563,651	28,390	573,756	18,285
140	Chelsea, Mass.	1,296,323	208,862	982,348	105,113	757,474	538,849	1,293,671	236,625	951,933	105,113	754,822	538,849

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TABLE 19.—SUMMARY OF NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1917—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. (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.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.												
141	Superior, Wis	$852,936	$18,760	$524,476	$309,700	$527,532	$325,404	$857,787	$1,857	$462,452	$393,478	$448,605	$409,182
142	Macon, Ga	772,216	.....	521,955	250,261	530,625	241,591	674,972	22,283	402,428	250,261	433,381	241,591
143	Muskogee, Okla	1,092,475	309,896	659,265	123,314	532,791	559,684	1,101,922	341,069	637,539	123,314	542,238	559,684
144	Woonsocket, R. I	1,429,193	19,209	1,106,733	303,251	1,123,782	305,411	1,246,757	112,541	830,965	303,251	941,346	305,411
145	Newton, Mass	1,843,382	185,757	1,438,946	218,679	1,474,209	369,173	1,972,318	211,116	1,542,523	218,679	1,603,145	369,173
146	Montgomery, Ala	447,304	.....	216,846	230,458	219,453	227,851	447,646	.....	217,188	230,458	219,795	227,851
147	Butte, Mont	2,279,490	396,066	1,873,718	9,706	1,857,460	422,030	2,079,571	27,664	2,042,201	9,706	1,657,541	422,030
148	Wheeling, W. Va	92,755	.....	2,093	90,662	5,265	87,490	160,694	.....	70,032	90,662	73,204	87,490
149	Roanoke, Va	450,930	.....	317,819	133,111	323,146	127,784	305,733	.....	99,714	206,019	105,041	200,692
150	West Hoboken, N. J	1,000,803	1,000	968,188	31,615	969,276	31,527	953,603	.....	921,988	31,615	922,076	31,527
151	East Orange, N. J	1,802,743	156,832	1,372,950	272,961	1,137,668	665,075	1,916,739	245,737	1,286,041	384,961	1,139,664	777,075
152	Lansing, Mich	807,448	3,458	421,373	382,617	433,986	373,462	688,549	8,710	343,481	336,358	361,346	327,203
153	Galveston, Tex	1,275,178	261,000	965,144	49,034	1,034,021	241,157	604,151	99,000	456,117	49,034	362,994	241,157
154	Fitchburg, Mass	2,127,350	436,314	1,628,861	62,175	1,199,542	927,808	2,224,890	463,850	1,698,865	62,175	1,297,082	927,808
155	Chester, Pa	424,333	1,200	301,966	121,167	304,550	119,783	288,417	1,500	165,750	121,167	168,634	119,783
156	Perth Amboy, N. J	2,668,937	163,290	1,626,456	879,191	1,632,607	1,036,330	2,123,805	5,500	1,239,114	879,191	1,087,475	1,036,330
157	New Castle, Pa	353,026	428	315,636	36,962	328,026	25,000	137,564	428	100,174	36,962	112,564	25,000
158	Lexington, Ky	1,376,564	15,928	962,042	398,594	927,333	449,231	962,049	57,189	433,781	471,079	440,333	521,716
159	Springfield, Mo	315	.....	144	171	315	.....	145,758	.....	145,587	171	145,758	.....
160	Hamilton, Ohio	392,212	12,235	148,065	231,912	148,238	243,974	410,531	4,575	174,044	231,912	166,557	243,974
161	Charlotte, N. C	894,424	95,000	679,078	120,346	776,086	118,338	985,457	4,002	856,878	124,577	862,888	122,569
162	Decatur, Ill	801,349	22,624	730,328	48,397	752,171	49,178	581,369	42,232	490,740	48,397	532,191	49,178
163	Dubuque, Iowa	630,606	143	627,787	2,676	629,860	746	675,573	.....	672,897	2,676	674,827	746
164	Portsmouth, Va	402,145	50,000	153,545	198,600	141,454	260,691	364,406	12,840	147,500	204,066	98,249	266,157
165	Everett, Mass	1,051,288	339,520	699,938	11,830	376,541	674,747	1,182,406	380,214	790,362	11,830	507,254	675,152
166	San Jose, Cal	180,461	.....	177,787	2,674	179,601	860	55,638	.....	52,964	2,674	54,778	860
167	Pittsfield, Mass	950,158	2,016	947,138	1,004	950,158	.....	1,113,345	2,041	1,110,300	1,004	1,113,345	.....
168	Knoxville, Tenn	539,789	2,272	449,196	88,321	457,929	81,860	377,604	1,728	287,555	88,321	295,744	81,860
169	Quincy, Mass	1,745,485	33,751	1,696,038	15,696	1,725,233	20,252	1,397,461	39,979	1,341,786	15,696	1,377,209	20,252
170	Elmira, N. Y	525,429	.....	433,964	91,465	435,871	89,558	385,532	13,488	280,579	91,465	295,974	89,558
171	Joliet, Ill	657,539	1,100	634,705	21,734	643,568	13,971	500,075	7,940	470,019	22,116	485,722	14,353
172	New Rochelle, N. Y	1,848,216	5,081	1,812,889	30,246	1,812,059	36,157	1,677,686	12,436	1,635,004	30,246	1,641,529	36,157
173	Auburn, N. Y	547,937	8,425	314,507	225,005	313,289	234,648	631,249	2,629	327,401	301,219	320,387	310,862
174	Cedar Rapids, Iowa	202,130	.....	186,031	16,099	190,720	11,410	246,059	37,032	192,928	16,099	234,649	11,410
175	Niagara Falls, N. Y	712,029	625	507,670	203,734	499,704	212,325	655,966	10,343	413,074	232,549	414,826	241,140
176	Mount Vernon, N. Y	1,260,431	25,000	617,591	617,840	591,775	668,656	1,167,573	28,000	520,205	619,368	497,389	670,184
177	Amsterdam, N. Y	560,070	59,000	307,466	193,604	371,141	188,929	715,377	61,669	460,104	193,604	526,448	188,929
178	Lorain, Ohio	561,685	21,937	229,924	309,824	216,326	345,359	592,732	29,267	253,641	309,824	247,373	345,359
179	Quincy, Ill	957,750	435,091	294,110	228,549	732,641	225,109	386,401	7,049	150,597	228,755	161,086	225,315
180	Jamestown, N. Y	655,835	1,498	352,594	301,743	357,963	297,872	722,190	965	420,574	300,651	425,410	296,780
181	Taunton, Mass	1,060,002	178,321	724,231	157,510	832,033	228,029	1,257,808	239,003	861,295	157,510	1,029,779	228,029
182	Oshkosh, Wis	196,329	10,748	109,607	15,974	181,615	14,714	228,107	2,193	209,980	15,934	213,433	14,674
183	Waterloo, Iowa	179,458	250	174,169	5,039	176,049	3,409	133,256	13,857	114,360	5,039	129,847	3,409
184	Fresno, Cal	593,643	.....	513,128	80,515	522,105	71,538	104,213	.....	23,698	80,515	29,615	74,598
185	Everett, Wash	2,077,086	.....	2,056,914	20,172	2,073,078	4,008	432,704	.....	412,532	20,172	428,696	4,008
186	Lima, Ohio	1,368,115	104,580	1,106,561	156,974	1,023,292	344,823	589,742	108,515	324,253	156,974	244,919	344,823
187	Jackson, Mich	1,125,611	32,304	755,661	337,646	788,063	337,548	665,137	50,827	308,716	305,594	341,642	323,495
188	Stockton, Cal	66,418	.....	2,587	63,831	4,355	62,063	105,264	.....	41,433	63,831	43,201	62,063
189	Shreveport, La	1,472,513	2,829	1,423,245	46,439	1,462,745	9,768	221,541	11,101	164,001	46,439	211,773	9,768
190	Austin, Tex	1,562,584	8,359	1,289,658	264,567	1,299,775	262,809	1,388,849	30,207	1,343,884	14,758	1,375,849	13,000
191	Columbia, S. C	824,757	1,750	802,645	20,362	814,547	10,210	525,066	3,500	501,204	20,362	514,856	10,210
192	Boise, Idaho	277,963	6,755	260,881	10,327	268,550	9,413	193,935	10,485	173,123	10,327	184,522	9,413
193	Aurora, Ill	143,902	10,176	120,267	13,459	127,614	16,288	194,394	16,560	164,375	13,459	178,106	16,288
194	Williamsport, Pa	37,116	4,542	11,611	20,963	18,026	19,090	66,550	4,561	41,026	20,963	47,460	19,090
195	Waco, Tex	278,809	.....	51,977	226,832	54,221	224,588	271,445	.....	44,617	226,828	46,861	224,584
196	Joplin, Mo	102,489	.....	45,118	57,371	45,661	56,828	134,556	11,100	66,462	56,994	78,105	56,451
197	Orange, N. J	1,583,027	380,806	949,588	252,633	487,658	1,095,369	1,598,053	462,731	882,689	252,633	502,684	1,095,369
198	Lynchburg, Va	611,056	257,744	98,000	255,312	332,498	278,558	626,677	287,524	87,000	252,153	351,278	275,399
199	Bellingham, Wash	336,627	2,133	328,724	5,770	333,500	3,127	202,481	1,492	195,219	5,770	199,354	3,127
200	Colorado Springs, Colo	357,864	7,993	286,161	63,710	296,686	61,178	461,334	17,635	379,989	63,710	400,156	61,178
201	Brookline, Mass	1,251,133	.....	1,250,225	908	1,250,636	497	1,376,830	117	1,375,805	908	1,376,333	497
202	Danville, Ill	189,786	.....	180,074	9,712	180,286	9,500	221,030	.....	211,318	9,712	211,530	9,500
203	Kenosha, Wis	1,077,680	8,593	474,599	594,488	488,665	589,015	893,098	14,495	304,115	574,488	324,083	569,015
204	Newport, Ky	249,119	.....	56,792	192,327	57,543	191,576	274,690	.....	74,772	199,918	75,523	199,167
205	La Crosse, Wis	860,126	285,924	159,099	415,103	403,624	456,502	917,886	15,578	487,205	415,103	461,384	456,502
206	Council Bluffs, Iowa	331,106	10,422	306,409	14,275	326,961	4,145	419,045	59,929	344,841	14,275	414,900	4,145
207	Tulsa, Okla	1,374,327	84,247	1,167,015	123,065	1,073,131	301,196	944,809	206,356	615,388	123,065	627,583	317,226
208	Winston-Salem, N. C	499,238	5,155	471,260	22,823	477,344	21,894	379,786	24,556	332,407	22,823	357,892	21,894
209	Ogden, Utah	591,760	9,885	553,634	28,241	542,938	48,822	694,888	21,531	645,116	28,241	646,066	48,822
210	Norristown, Pa	30,895	.....	6,500	24,395	6,572	24,323	33,423	1,028	8,000	24,395	9,100	24,323
211	Stamford, Conn	1,294,830	113	1,228,864	65,853	1,229,594	65,236	1,168,837	7,091	1,095,071	66,675	1,102,779	66,058
212	Zanesville, Ohio	735,549	105,334	575,614	54,601	606,132	129,417	338,855	61,215	223,139	54,501	209,538	129,317
213	Madison, Wis	1,142,923	4,641	756,341	381,941	728,846	414,077	783,652	50,886	391,666	341,100	410,416	373,236
214	Waltham, Mass	553,509	73,560	449,665	30,284	512,506	41,003	690,470	86,352	573,834	30,284	649,467	41,003
215	Easton, Pa	136,759	.....	91,000	45,759	95,701	41,058	75,959	.....	30,200	45,759	34,901	41,058
216	Charleston, W. Va	183,607	.....	163,279	20,328	165,803	17,804	150,613	37,000	93,285	20,328	132,809	17,804
217	Poughkeepsie, N. Y	302,141	10,844	259,174	32,123	241,663	60,478	351,559	18,192	301,244	32,123	291,081	60,478
218	Newport, R. I	619,950	2,651	533,228	84,071	537,680	82,270	646,145	3,965	558,109	84,071	563,875	82,270
219	Wilmington, N. C	204,646	.....	176,695	27,951	171,438	33,208	258,358	8,104	221,803	28,451	223,450	34,908

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TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1917.

[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.				From sales of supplies.[2]	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.[3]	By private trust funds and public trust funds for nonmunicipal uses.	
	Grand total	$129,578,368	$96,896,829	$3,692,375	$27,299,544	$1,071,316	$618,304	$196,648,609	$125,014,462	$6,316,110	$62,802,283	$1,017,388	$898,426
	Group I	103,313,915	76,190,924	2,091,310	24,545,221	293,845	192,615	159,035,246	95,347,616	3,925,174	59,049,857	462,719	249,880
	Group II	4,542,197	3,137,274	378,257	623,089	313,565	90,012	8,728,173	6,234,291	400,435	1,947,259	39,591	106,597
	Group III	10,956,734	9,137,582	594,031	618,963	356,423	199,735	16,985,301	15,028,199	861,142	460,003	345,837	290,060
	Group IV	5,723,071	4,715,441	414,370	522,583	37,222	33,455	7,144,923	5,395,243	685,007	918,827	60,293	85,553
	Group V	5,042,451	3,665,608	214,407	989,688	70,261	102,487	4,755,026	3,609,113	444,352	426,277	108,948	166,336
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.												
1	New York, N. Y.	$60,045,497	$58,371,884	$993,000	$396,868	$283,745		$113,378,609	$81,905,022	$887,358	$30,147,410	$438,819	
2	Chicago, Ill.	21,901,063	711,000	43,025	21,132,834		$14,204	24,602,145	17,600	510,393	24,043,004		$31,148
3	Philadelphia, Pa.	2,300,860	1,537,600	762,760	500			6,295,700	4,322,403	1,908,549	64,748		
4	St. Louis, Mo.	148,716		47,431	2,530		98,755	178,075		81,966	975		95,134
5	Boston, Mass.	5,123,401	4,824,000	104,250	185,051	10,100		8,293,994	4,801,354	316,861	3,151,879	23,900	
6	Cleveland, Ohio	1,339,499	1,138,124	130,244			71,131	1,764,861	1,576,016	126,592			62,253
7	Detroit, Mich.	2,981,546	1,073,049	2,500	1,899,000		6,997	2,613,480	997,540	71,103	1,527,498		17,345
8	Baltimore, Md.	4,020,189	4,010,561	8,100			1,528	1,283,547	1,226,967	9,852	46,000		728
9	Pittsburgh, Pa.	4,652,202	4,434,706		217,496			608,291	500,714	12,000	60,205		35,372
10	Los Angeles, Cal.	800,942	90,000		710,942			16,538		500	8,138		7,900
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.												
11	Buffalo, N. Y.	$489,635	$447,397	$37,121			$5,117	$454,305	$447,442				$6,863
12	San Francisco, Cal.	96,700		40,000	$56,700			1,096,700		$40,000	$1,056,700		
13	Milwaukee, Wis.	47,987		28,250			19,737	86,681		53,525			33,156
14	Cincinnati, Ohio	977,088	846,350	20,396	13,807	$96,535		2,593,223	2,223,669	14,694	350,000		4,860
15	Newark, N. J.	495,197	167,197	163,000	165,000			1,788,043	1,427,175	180,868	180,000		
16	New Orleans, La.	53,340		12,150	410	40,780		89,938	16,756	8,449	25,142	$39,591	
17	Washington, D. C.	178,288				176,250	2,038	684,465	646,465	38,000			
18	Minneapolis, Minn.	850,333	467,102	30,490	325,000		27,741	633,623	261,887	46,517	300,000		25,219
19	Seattle, Wash.	97,551			62,172		35,379	71,916			35,417		36,499
20	Jersey City, N. J.	1,211,966	1,186,228	25,738				827,782	827,782				
21	Kansas City, Mo.	44,112	23,000	21,112				401,497	383,115	18,382			
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.												
22	Portland, Oreg.	$649,632	$478,344	$36,500	$126,289		$8,499	$897,311	$699,280	$87,400	$110,631		
23	Indianapolis, Ind.	83,252		30,664		$46,776	5,812	106,059		71,572		$28,675	$5,812
24	Denver, Colo.	360,990	105,000	239,173			16,817	205,085		189,071			16,014
25	Rochester, N. Y.	109,736	61,700			25,000	23,036	31,558	7,000				24,558
26	Providence, R. I.	1,790,070	1,380,000	87,000	320,000	1,000	2,070	2,241,153	2,149,083	65,000	10,000	15,000	2,070
27	St. Paul, Minn.	154,172	140,255	13,315			602	995,254	953,294	41,960			
28	Louisville, Ky.							89,543			89,543		
29	Columbus, Ohio	1,652,171	1,490,402	11,000		150,769		2,148,651	2,032,850	32,000		83,548	253
30	Oakland, Cal.							3,027					3,027
31	Toledo, Ohio	369,862	335,205	91	13,510		21,056	1,332,626	1,261,086	31,603		2,226	37,711
32	Atlanta, Ga.	50,000	50,000					116,000	116,000				
33	Birmingham, Ala.	2,030	2,030					70,489	34,000		25,809		10,680
34	Omaha, Nebr.	41,002	9,459			31,543		709,576	474,735	22,500	157,226	55,115	
35	Worcester, Mass.	732,047	667,525	4,600	59,922			919,607	888,641	15,866	2,660	12,440	
36	Richmond, Va.	18,368		13,530	4,838			437,411	408,871	23,500		5,040	
37	Syracuse, N. Y.	33,880	33,880					35,150		35,150			
38	Spokane, Wash.	138,702	138,702					249,806	237,787				12,019
39	New Haven, Conn.	46,789	27,000	18,350	1,439			32,685	2,061	30,624			
40	Memphis, Tenn.	9,044					9,044	9,013					9,013
41	Scranton, Pa.	31,030	10,000	21,030				92,659	60,000	30,039	2,620		
42	Paterson, N. J.	12,200	11,700	500				391,400	391,400				
43	Grand Rapids, Mich.	68,397	5,693	390	12,007	50,307		31,390		390		31,000	
44	Fall River, Mass.	88,722	88,721			1		210,708	206,408			4,300	
45	Dayton, Ohio	182,012	159,215	9,650			13,147	280,573	231,365	27,535			21,673
46	Dallas, Tex.	66,849	42,750				24,099	139,729	117,748				21,981
47	San Antonio, Tex.	189,200	177,000	10,200	2,000			162,000	152,000	10,000			
48	Bridgeport, Conn.	56,603	55,900	703				102,148	102,148				
49	New Bedford, Mass.	58,000	58,000					141,371	128,221			13,150	
50	Salt Lake City, Utah	43,246			144	31,608	11,494	59,342		2,925	2,239	47,899	6,279
51	Nashville, Tenn.							30,300	30,300				
52	Cambridge, Mass.	1,150,021	1,139,932			3,790	6,299	812,372	792,229	3,091		8,408	8,644
53	Lowell, Mass.	204,126	204,071	55				309,972	302,868	204		6,900	
54	Tacoma, Wash.	164,078	162,469	1,604	5			275,074	275,074				
55	Houston, Tex.	516,525	449,450		67,075			825,000	825,000				
56	Trenton, N. J.	352,980	339,780	13,000	200			416,171	400,921	15,250			
57	Hartford, Conn.	134,737	112,600	22,137				321,828	277,857	40,295	3,324	352	
58	Reading, Pa.	27,000	27,000					7,385	1,385	6,000			
59	Youngstown, Ohio	146,180	97,696	48,484				227,865	155,545	72,320			
60	Fort Worth, Tex.	254,644	243,323		11,321			139,559	126,988		12,571		
61	Camden, N. J.	106,700	103,000	3,600	100			226,200	224,000	2,200			
62	Albany, N. Y.	38,615	31,929	4,175	113		2,398	44,055			40,000	1,374	2,681
63	Springfield, Mass.	136,242	113,250	825			22,167	278,947	203,099	234			75,614
64	Lynn, Mass.	626,000	616,601	399		9,000		707,705	683,755	4,057	3,440	16,410	43
65	Des Moines, Iowa	36,251		3,056			33,195	32,303		315			31,988
66	Lawrence, Mass.	24,629	18,000			6,629		89,241	75,200	41		14,000	

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1917—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.				From sales of supplies.[2]	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.[3]	By private trust funds and public trust funds for nonmunicipal uses.	
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.												
67	Yonkers, N. Y.	$90,000	$75,000	$15,000				$33,800		$33,800			
68	Schenectady, N. Y.	217,242	211,017	6,000			$225	206,206	$188,206	18,000			
69	Kansas City, Kans.	114,552	113,770				782	80,214	67,432			$6,000	$6,782
70	Oklahoma City, Okla.	935,348	935,348					1,106,440	1,106,440				
71	Wilmington, Del.							20,013		20,013			
72	Duluth, Minn.	141,000	141,000					123,620	88,135	35,485			
73	Akron, Ohio	109,036	46,445	61,141	$1,450			251,209	198,895	45,695			6,619
74	Norfolk, Va.	175,580	169,000	6,366			214	450,004	284,380	7,210	$153,400		5,014
75	Elizabeth, N. J.	674,846	674,746		100			994,195	970,145	15,000	9,050		
76	Utica, N. Y.	18,902	7,269	10,933	700			21,783	8,984	12,799			
77	Somerville, Mass.	322			322								
78	Waterbury, Conn.	38,650	15,000	23,650				118,266	91,972	26,294			
79	St. Joseph, Mo.	33,069		33,069				49,710		49,710			
80	Manchester, N. H.	62,000	55,000			$7,000		54,309	23,000	5,069		26,240	
81	Troy, N. Y.	6,112	2,874	3,238									
82	Hoboken, N. J.	204,640	204,640					202,140	202,140				
83	Wilkes-Barre, Pa.							490		490			
84	Fort Wayne, Ind.	18,782		18,782				23,903		23,903			
85	Jacksonville, Fla.							152,093	100,000	12,000			40,093
86	Evansville, Ind.							6,000			6,000		
87	Erie, Pa.	475					475	125,645	40,320	84,850			475
88	East St. Louis, Ill.	200			200			4,400	4,400				
89	Passaic, N. J.	124,500	118,000	6,500				261,238	261,238				
90	Harrisburg, Pa.	30,931	28,300	2,350			281	78,750	6,700	12,050	60,000		
91	Peoria, Ill.	19,500		19,500				48,070	4,557	43,513			
92	Wichita, Kans.												
93	Bayonne, N. J.	296,400	294,000	2,400				63,500	62,000	1,500			
94	South Bend, Ind.	10,763		10,763				1,156		1,156			
95	Savannah, Ga.	16,988			658	16,330		9,285			9,285		
96	Johnstown, Pa.	352,000	352,000					74,000	74,000				
97	Brockton, Mass.	46,892	46,526				366	28,938	26,572			2,000	366
98	Sacramento, Cal.	360,240		240	360,000			260,341			260,000		341
99	El Paso, Tex.							48,000	48,000				
100	Terre Haute, Ind.	18,116		7,646	10,470			12,500		12,500			
101	Holyoke, Mass.	122,348	117,600				4,748	5,488				100	5,388
102	Portland, Me.	49,391		3,000	46,391			71,958	45,986	1,376	23,046	1,550	
103	Allentown, Pa.	44,500	44,500					81,500	81,500				
104	Springfield, Ill.	13,130		1,000	1,700	10,430		37,188		24,620	7,288	5,280	
105	Canton, Ohio	3,274		2,250	500		524	53,051	38,400	14,127			524
106	Charleston, S. C.	82,020		51,679	30,341			15,628		13,603	2,025		
107	Chattanooga, Tenn.	50			50			36,202	36,202				
108	Pawtucket, R. I.	431,808	430,808	1,000				470,289	457,953		12,336		
109	Berkeley, Cal.												
110	Altoona, Pa.	267,319	266,500				819	177,530	176,711				819
111	Mobile, Ala.												
112	Atlantic City, N. J.	36,500	31,000	5,500				287,900	267,000	20,900			
113	Sioux City, Iowa	27,717			10,030		17,687	17,747			1,200		16,547
114	Little Rock, Ark.												
115	Covington, Ky.							1,843					1,843
116	Saginaw, Mich.	71,750	16,600	53,650		1,500		96,125	47,960	39,483		8,434	248
117	Flint, Mich.	1,978				1,962	16	362,693			359,212	3,465	16
118	Rockford, Ill.	12,900		12,900				19,599		19,599			
119	Tampa, Fla.							1,000	1,000				
120	Pueblo, Colo.	44,216	43,000		1,216			985			985		
121	New Britian, Conn.							69,672	63,724	2,565		3,383	
122	San Diego, Cal.	7,015					7,015						
123	Binghamton, N. Y.	54,758	16,000		38,455		303	73,907	62,107	11,322			478
124	York, Pa.	14,404	2,700	11,704				20,963	3,000	17,963			
125	Springfield, Ohio	252,907	196,798	36,109	20,000			204,300	141,300	48,000	15,000		
126	Malden, Mass.	23,000	15,000	8,000				47,172	33,489	9,842		3,841	
127	Lancaster, Pa.							14,478	13,908	570			
128	Augusta, Ga.	45,000	45,000					67,487	67,487				
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.												
129	Kalamazoo, Mich.	$1,478	$500				$978	$8,978	$4,800			$3,200	$978
130	Davenport, Iowa	14,607					14,607	28,259		$12,940			15,319
131	Topeka, Kans.	10,539	8,039	$2,500				49,029	36,529	11,500	$1,000		
132	Salem, Mass.	26,114		26,114				22,706		21,363		1,193	150
133	Haverhill, Mass.	31,673	24,663	5,000	$2,000		10	158,182	146,130	8,773	3,261	8	10
134	Pasadena, Cal.	8,129			8,129			19,268			19,268		
135	Bay City, Mich.	29,430	29,430					18,680	18,680				
136	McKeesport, Pa.	6,400	6,000		400			3,933			3,933		
137	Huntington, W. Va.												
138	Racine, Wis.	10,104		2,000			8,104	24,807		13,235	2,000	1,000	8,572
139	Lincoln, Nebr.												
140	Chelsea, Mass.	208,862	208,737		125			236,625	232,697	420	3,508		

[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.

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TABLE 20.—NONREVENUE RECEIPTS FROM THE SALE OF INVESTMENTS AND SUPPLIES AND NONGOVERNMENTAL COST PAYMENTS FOR THEIR PURCHASE: 1917—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. Total.	From sales 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]	PAYMENTS. Total.	For purchase of investments. By sinking funds.	By public trust funds for municipal uses.	By investment funds.[3]	By private trust funds and public trust funds for nonmunicipal uses.	For purchase of supplies.[4]
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.												
141	Superior, Wis	$18,760	$17,500				$1,260	$1,857					$1,857
142	Macon, Ga							22,283	$22,283				
143	Muskogee, Okla	309,896	309,703		$193			341,069	337,853				3,216
144	Woonsocket, R. I	19,209	19,000				209	112,541	112,332				209
145	Newton, Mass	185,757	185,600		157			211,116	186,387	$6,005	$1,879		16,845
146	Montgomery, Ala												
147	Butte, Mont	396,066	379,362	$15,004	1,700			27,664		27,664			
148	Wheeling, W. Va												
149	Roanoke, Va												
150	West Hoboken, N. J	1,000	1,000										
151	East Orange, N. J	156,832	152,195	1,000	3,500		137	245,737	241,000	4,600			137
152	Lansing, Mich	3,458			227	$640	2,591	8,710			2,025	$3,200	3,485
153	Galveston, Tex	261,000	261,000					99,000	99,000				
154	Fitchburg, Mass	436,314	425,520	4,290		6,400	104	463,850	459,624	2,008		2,019	199
155	Chester, Pa	1,200	1,000	200				1,500		1,500			
156	Perth Amboy, N. J	163,290	160,100		3,190			5,500	5,500				
157	New Castle, Pa	428					428	428					428
158	Lexington, Ky	15,928	4,973	43	10,912			57,189	48,829	439	7,921		
159	Springfield, Mo												
160	Hamilton, Ohio	12,235	12,235					4,575	3,000	1,575			
161	Charlotte, N. C	95,000			95,000			4,002			890		3,112
162	Decatur, Ill	22,624	10,860	800			10,964	42,232	27,500	3,699	495		10,538
163	Dubuque, Iowa	143		143									
164	Portsmouth, Va	50,000			50,000			12,840	12,840				
165	Everett, Mass	339,520	318,000			21,000	520	380,214	346,000			22,000	12,214
166	San Jose, Cal												
167	Pittsfield, Mass	2,016					2,016	2,041					2,041
168	Knoxville, Tenn	2,272			2,272			1,728		1,000	728		
169	Quincy, Mass	33,751		21,125		12,400	226	39,979		18,778		20,975	226
170	Elmira, N. Y							13,488		5,069	2,727	5,692	
171	Joliet, Ill	1,100		1,100				7,940		7,940			
172	New Rochelle, N. Y	5,081					5,081	12,436		7,342			5,094
173	Auburn, N. Y	8,425	7,144	1,281				2,629		2,629			
174	Cedar Rapids, Iowa							37,032	32,032	5,000			
175	Niagara Falls, N. Y	625		400	225			10,343		10,343			
176	Mount Vernon, N. Y	25,000		25,000				28,000	7,000	21,000			
177	Amsterdam, N. Y	59,000	59,000					61,669	57,495	4,174			
178	Lorain, Ohio	21,937	15,877				6,060	29,267	23,125				6,142
179	Quincy, Ill	435,091			433,207		1,884	7,049					7,049
180	Jamestown, N. Y	1,498			131		1,367	965					965
181	Taunton, Mass	178,321	172,800			5,521		239,003	201,252	29,316	2,060	6,375	
182	Oshkosh, Wis	10,748		3,050	6,000		1,698	2,193		503			1,690
183	Waterloo, Iowa	250			250			13,857	13,857				
184	Fresno, Cal												
185	Everett, Wash												
186	Lima, Ohio	104,580	99,438				5,142	108,515	103,695				4,820
187	Jackson, Mich	32,304		32,082			222	50,827		50,605			222
188	Stockton, Cal												
189	Shreveport, La	2,829		2,476			353	11,101		4,979	5,769		353
190	Austin, Tex	8,359					8,359	30,207					30,207
191	Columbia, S. C	1,750		1,750				3,500		3,500			
192	Boise, Idaho	6,755			4,422		2,333	10,485		8,244			2,241
193	Aurora, Ill	10,176		8,476	1,700			16,560		13,400	3,160		
194	Williamsport, Pa	4,542					4,542	4,561					4,561
195	Waco, Tex												
196	Joplin, Mo							11,100	10,000	1,100			
197	Orange, N. J	380,806	262,025	29,500	89,281			462,731	313,042	31,000	118,689		
198	Lynchburg, Va	257,744	7,000		250,744			287,524	74,190		213,334		
199	Bellingham, Wash	2,133				700	1,433	1,492					1,492
200	Colorado Springs, Colo	7,993			1,000	300	6,693	17,635		2,500		8,200	6,935
201	Brookline, Mass							117		47		70	
202	Danville, Ill												
203	Kenosha, Wis	8,593		4,996	2,475		1,122	14,495		12,441			2,054
204	Newport, Ky												
205	La Crosse, Wis	285,924	264,600	6,269	12,000		3,055	15,578			13,258		2,320
206	Council Bluffs, Iowa	10,422		2,000			8,422	59,929		51,500			8,429
207	Tulsa, Okla	84,247	77,968	6,075	204			206,356	203,358	2,998			
208	Winston-Salem, N. C	5,155	3,083		2,072			24,556	24,556				
209	Ogden, Utah	9,885			7,572		2,313	21,531			19,559		1,972
210	Norristown, Pa							1,028		1,028			
211	Stamford, Conn	113					113	7,091		6,978			113
212	Zanesville, Ohio	105,334	105,096	238				61,215	56,293	4,922			
213	Madison, Wis	4,641	4,000	500			141	50,886	40,090	99		10,556	141
214	Waltham, Mass	73,560	52,160		600	20,800		86,352	61,892			24,460	
215	Easton, Pa												
216	Charleston, W. Va							37,000	37,000				
217	Poughkeepsie, N. Y	10,844		10,844				18,192	1,148	17,044			
218	Newport, R. I	2,651		151		2,500		3,965		3,152	813		
219	Wilmington, N. C							8,104	8,104				

[1] Including receipts from sales of investments not in funds.
[2] Including accounting receipts for supplies used for governmental purposes in excess of the value of those purchased, and receipts from supplies sold to the public.
[3] Including payments for the purchase of investments not in funds.
[4] Payments for supplies purchased for resale, and the excess of payments for supplies over the value of those charged to expense and outlay accounts.

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TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

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

City number.	City.	Nonrevenue receipts. Total.	Classified by character of obligation. Bonds, notes, warrants, and judgments.	Trust liabilities. Total.	For purposes of public trusts for nonmunicipal uses. To create trusts.	For purposes of public trusts for nonmunicipal uses. For rent and interest.	For purposes of private trusts. To create trusts.	For purposes of private trusts. For rent and interest.	Liabilities as agent for other civil divisions. Total.	In account with state.	In account with other civil divisions.	Classified as— Received from public.	Received from funds of city.[1]
	Grand total	$798,470,066	$684,106,096	$24,443,150	$247,979	$122,923	$23,881,009	$191,239	$89,920,820	$57,470,920	$32,449,900	$665,336,207	$133,133,859
	Group I	494,087,555	437,071,687	11,033,762	15,263	7,379	10,859,434	151,686	45,982,106	31,492,703	14,489,403	382,501,930	111,585,625
	Group II	88,661,270	60,055,060	7,148,545		3,270	7,129,914	15,361	21,457,665	14,139,318	7,318,347	83,155,048	5,506,222
	Group III	97,465,003	85,233,402	2,614,970	124,160	66,765	2,400,287	23,758	9,616,631	5,667,652	3,948,979	88,330,979	9,134,024
	Group IV	64,080,487	55,016,330	2,324,647	53,808	21,294	2,249,333	212	6,739,510	3,362,237	3,377,273	59,820,835	4,259,652
	Group V	54,175,751	46,729,617	1,321,226	54,748	24,215	1,242,041	222	6,124,908	2,809,010	3,315,898	51,527,415	2,648,336
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.												
1	New York, N. Y.	$336,893,021	$314,895,946	$8,015,949			$7,865,846	$150,103	$13,981,126	$13,981,126		$254,487,999	$82,405,022
2	Chicago, Ill.	59,444,110	50,319,600	350,555			350,555		8,773,955	5,865,164	$2,908,791	35,081,450	24,362,660
3	Philadelphia, Pa.	28,230,235	26,871,325	37,016		$64	36,952		1,321,894	1,321,894		28,014,007	216,228
4	St. Louis, Mo.	3,792,518	1,472,455	353,437			353,189	248	1,966,626	1,966,626		3,791,543	975
5	Boston, Mass.	16,783,556	12,848,269	293,421	$10,825	6,969	275,627		3,641,866	3,641,866		16,783,556	
6	Cleveland, Ohio	18,123,310	13,994,489	161,324	4,438	346	156,465	75	3,967,497	1,001,675	2,965,822	16,705,422	1,417,888
7	Detroit, Mich.	9,610,570	6,146,526	491,189			491,189		2,972,855	2,536,621	436,234	7,342,532	2,268,038
8	Baltimore, Md.	1,800,093	1,764,247	35,846			34,586	1,260				1,445,993	354,100
9	Pittsburgh, Pa.	6,999,814	6,998,833	981			981					6,439,100	560,714
10	Los Angeles, Cal.	12,410,328	1,759,997	1,294,044			1,294,044		9,356,287	1,177,731	8,178,556	12,410,328	
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.												
11	Buffalo, N. Y.	$6,648,431	$4,945,819	$385,829			$385,105	$724	$1,316,783	$1,063,447	$253,336	$6,200,989	$447,442
12	San Francisco, Cal.	7,694,043	4,675,259	1,726,206			1,726,206		1,292,578	1,292,578		7,637,343	56,700
13	Milwaukee, Wis.	8,428,036	5,433,452	671,544			671,220	324	2,323,040	2,006,545	316,495	8,427,036	1,000
14	Cincinnati, Ohio	6,998,483	4,908,612	233,862		$3,245	216,590	14,027	1,856,009	677,936	1,178,073	4,774,814	2,223,669
15	Newark, N. J.	24,870,600	20,215,242	274,251			273,965	286	4,381,107	2,804,897	1,576,210	23,088,425	1,782,175
16	New Orleans, La.	4,836,825	4,416,128	420,697		25	420,672					4,836,825	
17	Washington, D. C.	930,720		674,072			674,072		256,648	[4] 256,648		930,720	
18	Minneapolis, Minn.	5,290,977	3,255,358	162,456			162,456		1,873,163	1,389,948	483,215	5,254,928	36,049
19	Seattle, Wash.	11,054,084	7,240,034	757,819			757,819		3,056,231	1,869,637	1,186,594	11,054,084	
20	Jersey City, N. J.	5,248,693	1,136,921	5,537			5,537		4,106,235	2,216,366	1,889,869	4,568,256	680,437
21	Kansas City, Mo.	6,660,378	3,828,235	1,836,272			1,836,272		995,871	561,316	434,555	6,381,628	278,750
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.												
22	Portland, Oreg.	$2,060,692	$2,033,027	$22,908			$22,908		$4,757	$4,757		$2,060,692	
23	Indianapolis, Ind.	1,954,260	1,377,510	576,750			576,750					1,954,260	
24	Denver, Colo.	1,302,066	409,211	130,271			130,271		762,584	762,584		1,278,966	$23,100
25	Rochester, N. Y.	5,812,785	5,204,921	606,141	$11,525	$5,715	588,868	$33	1,723	1,723		5,805,785	7,000
26	Providence, R. I.	3,590,865	3,088,393	37,146	6,185	11,431	19,530		465,326	465,326		1,604,865	1,986,000
27	St. Paul, Minn.	3,514,176	3,499,340	6,356			6,356		8,480	8,480		3,354,218	159,958
28	Louisville, Ky.	1,103,058	1,065,228	37,830			37,830					1,103,058	
29	Columbus, Ohio	2,756,912	2,638,253	118,659			95,734	22,925				693,062	2,063,850
30	Oakland, Cal.	703,457	502,038	201,419			201,419					703,457	
31	Toledo, Ohio	2,603,937	2,564,812	39,125	2,150	522	36,453					1,342,851	1,261,086
32	Atlanta, Ga.	767,253	766,357	896	200		696					651,253	116,000
33	Birmingham, Ala.	319,375	303,651	15,724			15,724					288,375	31,000
34	Omaha, Nebr.	1,951,391	1,873,281	78,110			78,110					1,296,930	654,461
35	Worcester, Mass.	5,605,622	4,965,109	61,942	12,440	7,828	41,463	211	578,571	400,742	$177,829	5,605,622	
36	Richmond, Va.	3,725,453	3,701,940	17,920	5,040		12,880		5,593	5,593		3,725,453	
37	Syracuse, N. Y.	6,394,233	5,075,870	242,605			242,521	84	1,075,758	300,721	775,037	6,359,083	35,150
38	Spokane, Wash.	892,228	878,568	13,660			13,660					704,674	187,554
39	New Haven, Conn.	1,070,725	622,119	234	150	[3] 84			448,372	284,767	163,605	1,068,725	2,000
40	Memphis, Tenn.	1,733,012	1,725,187	7,825			7,825					1,733,012	
41	Scranton, Pa.	404,363	404,363									344,363	60,000
42	Paterson, N. J.	2,666,030	1,977,930	14,787			14,787		673,313	294,125	379,188	2,424,630	241,400
43	Grand Rapids, Mich.	1,191,916	515,724	42,768	15,933	5,250	21,585		633,424	343,183	290,241	1,191,916	
44	Fall River, Mass.	2,300,503	1,887,193	18,810	4,300	4,510	10,000		394,500	257,801	136,699	2,300,503	
45	Dayton, Ohio	1,950,825	1,936,908	13,917			13,917					1,703,160	247,665
46	Dallas, Tex.	254,356	251,578	2,778			2,778					254,356	
47	San Antonio, Tex.	1,463,267	1,458,101	5,166			5,166					1,311,267	152,000
48	Bridgeport, Conn.	2,550,295	2,315,443						234,852	216,717	18,135	2,544,295	6,000
49	New Bedford, Mass.	3,757,321	3,293,718	56,889	13,150	5,352	38,387		406,714	264,440	142,274	3,753,307	4,014
50	Salt Lake City, Utah	1,943,790	1,919,223	24,567	15,348		9,219					1,943,790	
51	Nashville, Tenn.	1,201,214	1,201,214									1,201,214	
52	Cambridge, Mass.	2,719,947	2,340,410	16,284	4,169	4,906	7,100	109	363,253	219,533	143,720	2,719,947	
53	Lowell, Mass.	2,373,767	2,060,154	11,205	6,900	4,305			302,408	200,100	102,308	2,373,767	
54	Tacoma, Wash.	288,380	221,768	65,511			65,511		1,101	1,101		179,306	109,074
55	Houston, Tex.	6,483,763	6,470,112	13,651			13,651					5,658,763	825,000
56	Trenton, N. J.	1,755,345	1,046,137	4,669			4,669		704,539	227,982	476,557	1,356,536	398,809
57	Hartford, Conn.	526,075	216,000	581	581				309,494	309,494		526,075	
58	Reading, Pa.	327,084	319,386	7,698			7,698					319,699	7,385
59	Youngstown, Ohio	1,136,665	1,136,665									945,147	191,518
60	Fort Worth, Tex.	584,807	583,431	1,376			1,376					584,807	
61	Camden, N. J.	1,372,935	872,536	4,062			4,062		496,337	190,971	305,366	1,148,935	224,000
62	Albany, N. Y.	2,029,132	1,356,805	41,645			41,645		630,682	204,885	425,797	1,989,132	40,000
63	Springfield, Mass.	3,809,794	3,293,919	2,038			2,038		513,837	357,959	155,878	3,809,794	
64	Lynn, Mass.	2,281,592	1,939,430	36,307	18,749	11,058	6,500		305,855	167,536	138,319	2,181,592	100,000
65	Des Moines, Iowa	1,442,226	1,440,618	1,608		12	1,200	396				1,442,226	
66	Lawrence, Mass.	2,788,111	2,479,821	13,132	7,340	5,792			295,158	177,132	118,026	2,788,111	

[1] Sinking funds, public trust funds for municipal uses, and investment funds.

[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1917.

assigned to each, see page 19. For a text discussion of this table, see page 98.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
	Classified by character of obligation.							Classified as—					
		Trust liabilities.			Liabilities as agent for other civil divisions.								
Total.	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.	Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	City number.
$668,449,829	$555,133,101	$23,265,375	$128,300	$23,137,075	$90,051,353	$57,314,186	$32,737,167	$556,824,108	$111,625,721	$130,020,237	$108,512,099	$21,508,138	
415,868,038	359,315,059	10,481,221	11,090	10,470,131	46,071,758	31,291,602	14,780,156	320,307,633	95,560,405	78,219,517	62,194,297	16,025,220	
74,883,652	46,646,766	6,849,830	3,251	6,846,579	21,387,056	14,241,760	7,145,296	71,711,532	3,172,120	13,777,618	11,443,516	2,334,102	
81,178,153	68,850,727	2,570,431	75,307	2,495,124	9,756,995	5,665,989	4,091,006	75,099,319	6,078,834	16,286,850	13,231,660	3,055,190	
52,380,510	43,538,774	2,131,834	17,107	2,114,727	6,709,902	3,311,550	3,398,352	48,840,155	3,540,355	11,699,977	10,980,680	719,297	
44,139,476	36,781,775	1,232,059	21,545	1,210,514	6,125,642	2,803,285	3,322,357	40,865,469	3,274,007	10,036,275	10,661,946	[3] 625,671	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.													
$292,289,405	$270,854,722	$7,453,557	.....	$7,453,557	$13,981,126	$13,981,126	.....	$232,924,521	$59,364,884	$44,603,616	$21,563,478	$23,040,138	1
50,815,336	41,632,889	400,963	.....	400,963	8,781,484	5,865,164	$2,916,320	28,934,326	21,881,010	8,628,774	6,147,124	2,481,650	2
7,534,055	6,070,760	142,001	$8	141,993	1,321,894	1,321,894	.....	5,931,955	1,602,700	20,695,580	22,082,052	[3] 1,386,472	3
2,644,024	299,954	377,444	.....	377,444	1,966,626	1,966,626	.....	2,644,024	.....	1,148,494	1,147,519	975	4
15,975,035	12,196,621	136,548	6,969	129,579	3,641,866	3,641,866	.....	11,078,785	4,896,250	808,521	5,704,771	[3] 4,896,250	5
10,872,014	6,740,797	221,843	4,113	217,730	3,909,374	943,886	2,965,488	10,214,108	657,906	7,251,296	6,491,314	759,982	6
7,250,545	3,758,890	519,497	.....	519,497	2,972,158	2,536,621	435,537	4,981,496	2,269,049	2,360,025	2,361,036	[3] 1,011	7
4,393,321	4,358,957	34,364	.....	34,364	.....	.....	.....	4,238,421	154,900	[3] 2,593,228	[3] 2,792,428	199,200	8
9,278,463	9,230,966	47,497	.....	47,497	.....	.....	.....	4,633,757	4,644,706	[3] 2,278,649	1,805,343	[3] 4,083,992	9
14,815,240	4,170,503	1,147,507	.....	1,147,507	9,497,230	1,034,419	8,462,811	14,726,240	89,000	[3] 2,404,912	[3] 2,315,912	[3] 89,000	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.													
$6,554,648	$4,886,340	$351,642	.....	$351,642	$1,316,666	$1,084,985	$231,681	$6,107,251	$447,397	$93,783	$93,738	$45	11
6,616,895	4,038,976	1,191,689	.....	1,191,689	1,386,230	1,386,230	.....	6,560,195	56,700	1,077,148	1,077,148	.....	12
5,957,466	2,920,445	686,710	.....	686,710	2,350,311	2,035,692	314,619	5,950,216	7,250	2,470,570	2,476,820	[3] 6,250	13
3,626,324	1,583,834	385,851	$3,239	382,612	1,656,639	584,558	1,072,081	2,789,903	836,421	3,372,159	1,984,911	1,387,248	14
22,357,206	17,706,228	269,871	.....	269,871	4,381,107	2,804,897	1,576,210	21,888,129	469,077	2,513,394	1,200,296	1,313,098	15
2,921,190	2,657,798	263,392	12	263,380	.....	.....	.....	2,911,740	9,450	1,915,635	1,925,085	[3] 9,450	16
1,867,152	653,557	956,947	.....	956,947	256,648	[4] 256,648	.....	1,867,152	.....	[3] 936,432	[3] 936,432	.....	17
3,181,382	1,164,426	176,546	.....	176,546	1,840,410	1,380,843	459,567	3,101,195	80,187	2,109,595	2,153,733	[3] 44,138	18
10,555,522	6,686,483	730,893	.....	730,893	3,138,146	1,948,057	1,190,089	10,493,350	62,172	498,562	560,734	[3] 62,172	19
6,488,439	2,377,853	5,946	.....	5,946	4,104,640	2,215,944	1,888,696	5,284,973	1,203,466	[3] 1,239,746	[3] 716,717	[3] 523,029	20
4,757,428	1,970,826	1,830,343	.....	1,830,343	956,259	543,906	412,353	4,757,428	.....	1,902,950	1,624,200	278,750	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.													
$2,052,178	$2,023,459	$23,962	.....	$23,962	$4,757	$4,757	.....	$1,722,543	$329,635	$8,514	$338,149	[3] 329,635	22
1,286,550	740,292	546,258	.....	546,258	.....	.....	.....	1,286,550	.....	667,710	667,710	.....	23
2,203,898	1,315,902	128,207	.....	128,207	759,789	759,789	.....	1,982,298	221,600	[3] 901,832	[3] 703,332	[3] 198,500	24
4,111,952	3,428,348	681,881	$5,714	676,167	1,723	1,723	.....	4,050,252	61,700	1,700,833	1,755,533	[3] 54,700	25
2,198,949	1,705,178	28,044	10,500	17,544	465,727	465,727	.....	498,127	1,700,822	1,391,916	1,106,738	285,178	26
2,385,366	2,370,894	6,112	.....	6,112	8,360	8,360	.....	2,326,417	58,949	1,128,810	1,027,801	101,009	27
1,055,869	1,025,382	30,487	.....	30,487	.....	.....	.....	1,055,869	.....	47,189	47,189	.....	28
1,377,257	1,193,666	183,591	.....	183,591	.....	.....	.....	1,034,557	342,700	1,379,655	[3] 341,495	1,721,150	29
905,698	711,783	193,915	.....	193,915	.....	.....	.....	905,698	.....	[3] 202,241	[3] 202,241	.....	30
1,099,131	1,065,540	33,591	486	33,105	.....	.....	.....	763,926	335,205	1,504,806	578,925	925,881	31
818,977	818,454	523	.....	523	.....	.....	.....	768,977	50,000	[3] 51,724	[3] 117,724	66,000	32
363,024	347,426	15,598	.....	15,598	.....	.....	.....	360,994	2,030	[3] 43,649	[3] 72,619	28,970	33
1,260,114	1,193,596	66,518	.....	66,518	.....	.....	.....	1,250,655	9,459	691,277	46,275	645,002	34
5,690,091	5,074,435	37,085	7,828	29,257	578,571	400,742	$177,829	5,049,566	640,525	[3] 84,469	556,056	[3] 640,525	35
2,409,488	2,457,258	6,818	.....	6,818	5,412	5,412	.....	2,469,488	.....	1,255,965	1,255,965	.....	36
6,371,622	4,924,656	229,181	.....	229,181	1,217,785	300,721	917,064	6,337,742	33,880	22,611	21,341	1,270	37
1,062,576	1,048,685	13,558	.....	13,558	333	333	.....	924,316	138,260	[3] 170,348	[3] 219,642	49,294	38
1,257,991	809,590	29	29	.....	448,372	284,767	163,605	1,224,991	33,000	[3] 187,266	[3] 156,266	[3] 31,000	39
1,740,709	1,725,054	15,655	.....	15,655	.....	.....	.....	1,740,709	.....	[3] 7,697	[3] 7,697	.....	40
444,579	444,579	.....	.....	.....	.....	.....	.....	424,879	19,700	[3] 40,216	[3] 80,516	40,300	41
2,389,499	1,700,700	15,486	.....	15,486	673,313	294,125	379,188	2,379,499	10,000	276,531	45,131	231,400	42
1,105,877	446,272	26,181	5,954	20,227	633,424	343,183	290,241	1,100,184	5,693	86,039	91,732	[3] 5,693	43
2,126,101	1,725,025	6,576	6,571	5	394,500	257,801	136,699	2,102,101	24,000	174,402	198,402	[3] 24,000	44
733,044	715,435	17,609	.....	17,609	.....	.....	.....	723,394	9,650	1,217,781	979,766	238,015	45
593,008	589,218	3,790	.....	3,790	.....	.....	.....	550,258	42,750	[3] 338,652	[3] 295,902	[3] 42,750	46
1,278,697	1,276,141	2,556	.....	2,556	.....	.....	.....	1,101,697	177,000	184,570	209,570	[3] 25,000	47
456,974	222,122	.....	.....	.....	234,852	216,717	18,135	401,074	55,900	2,093,321	2,143,221	[3] 49,900	48
3,483,499	3,032,884	43,901	6,946	36,955	406,714	264,440	142,274	3,469,499	14,000	273,822	283,808	[3] 9,986	49
1,273,318	1,244,552	28,766	.....	28,766	.....	.....	.....	1,273,318	.....	670,472	670,472	.....	50
1,350,523	1,350,523	.....	.....	.....	.....	.....	.....	1,350,523	.....	[3] 149,309	[3] 149,309	.....	51
3,432,242	3,064,423	4,566	4,427	139	363,253	219,533	143,720	2,691,842	740,400	[3] 712,295	28,105	[3] 740,400	52
2,065,930	1,763,462	60	60	.....	302,408	200,100	102,308	2,065,430	500	307,837	308,337	[3] 500	53
837,882	762,781	73,301	.....	73,301	1,800	1,800	.....	823,809	14,073	[3] 549,502	[3] 644,503	95,001	54
4,574,597	4,560,655	13,942	.....	13,942	.....	.....	.....	4,510,847	63,750	1,909,166	1,147,916	761,250	55
1,808,918	1,099,564	4,815	.....	4,815	704,539	227,982	476,557	1,456,138	352,780	[3] 53,573	[3] 99,602	46,029	56
531,548	222,000	54	54	.....	309,494	309,494	.....	529,548	2,000	[3] 5,473	[3] 3,473	[3] 2,000	57
146,664	139,200	7,464	.....	7,464	.....	.....	.....	119,664	27,000	180,420	200,035	[3] 19,615	58
993,665	993,665	.....	.....	.....	.....	.....	.....	936,971	56,694	143,000	8,176	134,824	59
434,683	433,672	1,011	.....	1,011	.....	.....	.....	192,683	242,000	150,124	392,124	[3] 242,000	60
1,154,441	658,104	.....	.....	.....	496,337	190,971	305,366	1,050,441	104,000	218,494	98,494	120,000	61
1,412,324	737,727	43,915	.....	43,915	630,682	204,885	425,797	1,379,970	32,354	616,808	609,162	7,646	62
3,425,157	2,909,282	2,038	.....	2,038	513,837	357,959	155,878	3,398,332	26,825	384,637	411,462	[3] 26,825	63
2,231,153	1,897,821	27,477	20,977	6,500	305,855	167,536	138,319	2,131,153	100,000	50,439	50,439	.....	64
662,863	662,722	141	.....	141	.....	.....	.....	662,863	.....	779,363	779,363	.....	65
2,519,527	2,218,600	5,769	5,761	8	295,158	177,132	118,026	2,519,527	.....	268,584	268,584	.....	66

[3] Excess of payments over receipts.

[4] With the United States.

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TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

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

City number	City.	NONREVENUE RECEIPTS. Total.	Classified by character of obligation. Bonds, notes, warrants, and judgments.	Trust liabilities. Total.	For purposes of public trusts for nonmunicipal uses. To create trusts.	For rent and interest.	For purposes of private trusts. To create trusts.	For rent and interest.	Liabilities as agent for other civil divisions. Total.	In account with state.	In account with other civil divisions.	Classified as— Received from public.	Received from funds of city.[1]
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.												
67	Yonkers, N. Y.	$7,457,221	$6,896,481	$7,341			$7,341		$553,399	$268,806	$284,593	$7,457,221	
68	Schenectady, N. Y.	2,923,734	2,546,543	18,833			18,833		358,358	125,393	232,965	2,717,528	$206,206
69	Kansas City, Kans.	665,426	646,965	18,461			18,326	$135				597,994	67,432
70	Oklahoma City, Okla.	3,088,342	2,191,838	896,504			896,504					2,131,736	956,606
71	Wilmington, Del.	1,185,738	1,185,488	250			250					1,185,738	
72	Duluth, Minn.	642,886	591,905	46,221			46,221		4,760	4,760		541,676	101,210
73	Akron, Ohio	1,000,359	948,112	52,247			52,247					768,069	232,290
74	Norfolk, Va.	2,389,755	2,006,488	1,862			1,862		381,405	381,405		2,161,755	228,000
75	Elizabeth, N. J.	1,311,550	863,498						448,052	186,154	261,898	744,405	567,145
76	Utica, N. Y.	1,613,387	1,103,486	5,009			5,009		504,892	127,089	377,803	1,600,588	12,799
77	Somerville, Mass.	1,730,980	1,513,698	2,124			2,124		215,158	129,867	85,291	1,730,980	
78	Waterbury, Conn.	990,658	804,585						186,073	118,645	67,428	990,658	
79	St. Joseph, Mo.	181,102	34,019	61,355			61,355		85,728	8,088	77,640	181,102	
80	Manchester, N. H.	1,056,483	785,681	30,988	$20,637	$10,351			239,814	136,552	103,262	1,033,483	23,000
81	Troy, N. Y.	1,363,334	1,336,784	26,550			26,550					1,363,334	
82	Hoboken, N. J.	3,174,854	2,623,388	3,774	1,100	149	2,525		547,692	186,790	360,902	2,972,714	202,140
83	Wilkes-Barre, Pa.	225,330	225,330									225,330	
84	Fort Wayne, Ind.	492,643	135,145	357,498			357,498					492,643	
85	Jacksonville, Fla.	1,139,103	1,119,001	20,102			20,102					1,039,103	100,000
86	Evansville, Ind.	165,548	3,133	162,415	2,000	460	159,955					165,548	
87	Erie, Pa.	735,026	730,700	4,326			4,326					695,026	40,000
88	East St. Louis, Ill.	672,037	672,037									667,637	4,400
89	Passaic, N. J.	1,062,988	761,994						300,994	130,961	170,033	801,750	261,238
90	Harrisburg, Pa.	196,603	196,603									129,903	66,700
91	Peoria, Ill.	896,574	896,574									896,574	
92	Wichita, Kans.	98,826	98,215	611			611					98,826	
93	Bayonne, N. J.	1,557,208	1,070,476	130			130		486,602	165,838	320,764	1,507,208	50,000
94	South Bend, Ind.	377,665	291,749	85,916			85,916					377,665	
95	Savannah, Ga.	688,623	684,187	4,436	4,400		36					688,623	
96	Johnstown, Pa.	679,568	679,568									679,568	
97	Brockton, Mass.	2,317,594	2,134,965	2,519	2,000	503	16		180,110	104,990	75,120	2,313,644	3,950
98	Sacramento, Cal.	1,281,244	1,252,900	28,344			28,344					1,281,244	
99	El Paso, Tex.	298,645	232,928	65,717			65,717					298,645	
100	Terre Haute, Ind.	343,751	300,064	43,687			43,687					343,751	
101	Holyoke, Mass.	1,489,782	1,276,552	138	100	38			213,092	154,885	58,207	1,489,782	
102	Portland, Me.	2,030,127	1,566,367	9,415	1,550	469	7,396		454,345	360,993	93,352	1,983,141	46,986
103	Allentown, Pa.	350,162	333,560	16,602			16,602					268,662	81,500
104	Springfield, Ill.	875,699	864,600	11,099	2,600	1,212	7,287					875,699	
105	Canton, Ohio	1,526,521	1,526,007	514			514					1,473,994	52,527
106	Charleston, S. C.	100,558	100,558									100,558	
107	Chattanooga, Tenn.	549,923	547,788	2,135			2,068	67				549,923	
108	Pawtucket, R. I.	1,344,286	1,249,776	6,230	3,543	2,613	74		88,280	88,280		877,950	466,336
109	Berkeley, Cal.	121,501	62,239	59,262			59,262					121,501	
110	Altoona, Pa.	251,535	247,994	3,541			3,541					251,535	
111	Mobile, Ala.	26,315	25,751	564			564					26,315	
112	Atlantic City, N. J.	1,479,960	852,245	150			150		627,565	253,728	373,837	1,242,960	237,000
113	Sioux City, Iowa	366,357	366,357									366,357	
114	Little Rock, Ark.	962,163	961,913	250			250					962,163	
115	Covington, Ky.	938,312	938,312									938,312	
116	Saginaw, Mich.	368,692	118,830	6,729	4,865	849	1,015		243,133	93,246	149,887	356,692	12,000
117	Flint, Mich.	1,217,140	953,448	17,224	1,250	185	15,789		246,468	107,744	138,724	1,217,140	
118	Rockford, Ill.	1,268,549	1,268,549									1,249,749	18,800
119	Tampa, Fla.	409,309	329,886	79,423			79,423					408,309	1,000
120	Pueblo, Colo.	513,674	512,151	1,523			1,523					513,674	
121	New Britain, Conn.	276,539	189,816	5,561	5,561				81,162	81,162		276,539	
122	San Diego, Cal.	373,060	241,831	131,229			131,219	10				373,060	
123	Binghamton, N. Y.	598,324	426,772	6,183			6,183		165,369	69,732	95,637	531,217	67,107
124	York, Pa.	14,501	14,501									14,501	
125	Springfield, Ohio	507,303	497,908	9,395			9,395					354,023	153,280
126	Malden, Mass.	1,128,136	992,410	8,667	4,202	4,465			127,059	77,129	49,930	1,128,136	
127	Lancaster, Pa.	121,897	121,897									121,897	
128	Augusta, Ga.	865,377	863,784	1,593			1,593					865,377	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.												
129	Kalamazoo, Mich.	$490,794	$254,152	$7,068	$2,091	$374	$4,603		$229,574	$94,831	$134,743	$485,994	$4,800
130	Davenport, Iowa	884,100	693,519	189,612			189,612		969		969	884,100	
131	Topeka, Kans.	419,192	419,017	175			175					373,663	45,529
132	Salem, Mass.	1,331,846	1,193,275	3,291	1,193	709	1,389		135,280	73,114	62,166	1,331,846	
133	Haverhill, Mass.	1,060,289	883,138	104		104			177,047	107,316	69,731	1,012,814	47,475
134	Pasadena, Cal.	34,690	24,194	9,200			9,200		1,296		1,296	34,690	
135	Bay City, Mich.	211,741	66,085						145,656	49,096	96,560	193,061	18,680
136	McKeesport, Pa.	177,243	177,168	75			75					177,243	
137	Huntington, W. Va.	301,235	301,235									301,235	
138	Racine, Wis.	408,167	78,494	69,377	2,148	257	66,972		260,296	97,937	162,359	408,167	
139	Lincoln, Nebr.	618,944	617,823	1,121			1,121					618,944	
140	Chelsea, Mass.	982,348	851,971	64,163			64,163		66,214	66,214		749,651	232,697

[1] Sinking funds, public trust funds for municipal uses, and investment funds.

[2] Constitutes net receipts from public on account of debt, except where qualified by footnote, in which case the item represents net payments to the public for the reduction of debt.

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Federal Reserve Bank of St. Louis

COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 98.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
	Classified by character of obligation.							Classified as—					
		Trust liabilities.			Liabilities as agent for other civil divisions.								
Total.	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.	Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.													
$6,824,046	$6,270,647				$553,399	$268,806	$284,593	$6,749,046	$75,000	$633,175	$708,175	[2] $75,000	67
3,386,618	3,012,946	$15,314		$15,314	358,358	125,393	232,965	3,169,601	217,017	[2] 462,884	[2] 452,073	[2] 10,811	68
678,105	665,466	12,639		12,639				566,958	111,147	[2] 12,679	31,036	[2] 43,715	69
1,393,302	510,779	882,523		882,523				971,836	421,466	1,695,040	1,159,900	535,140	70
238,712	238,637	75		75				238,712		947,026	947,026		71
338,472	305,263	28,449		28,449	4,760	4,760		197,472	141,000	304,414	344,204	[2] 39,790	72
714,881	664,142	50,739		50,739				650,433	64,448	285,478	117,636	167,842	73
1,596,390	1,213,757	2,318		2,318	380,315	380,315		1,469,390	127,000	793,365	692,365	101,000	74
1,140,200	690,403	1,745		1,745	448,052	186,154	261,898	565,454	574,746	171,350	178,951	[2] 7,601	75
1,638,208	1,123,353	4,969		4,969	509,886	126,000	383,886	1,627,275	10,933	[2] 24,821	[2] 26,687	1,866	76
1,797,454	1,580,172	2,124		2,124	215,158	129,867	85,291	1,797,454		[2] 66,474	[2] 66,474		77
945,640	759,819				185,821	118,393	67,428	930,640	15,000	45,018	60,018	[2] 15,000	78
254,962	112,739	56,495		56,495	85,728	8,088	77,640	254,962		[2] 73,860	[2] 73,860		79
989,800	742,838	7,148	$7,148		239,814	136,552	103,262	934,800	55,000	66,683	98,683	[2] 32,000	80
1,696,312	1,669,766	26,546		26,546				1,690,200	6,112	[2] 332,978	[2] 326,866	[2] 6,112	81
2,297,417	1,749,426	299	149	150	547,692	186,790	360,902	2,092,777	204,640	877,437	879,937	[2] 2,500	82
332,319	332,319							332,319		[2] 106,989	[2] 106,989		83
467,925	129,400	338,525		338,525				467,925		24,718	24,718		84
483,980	464,384	19,596		19,596				483,980		655,123	555,123	100,000	85
279,809	112,644	167,165		167,165				279,809		[2] 114,261	[2] 114,261		86
215,104	211,213	3,891		3,891				215,104		519,922	479,922	40,000	87
397,634	397,634							397,634		274,403	270,003	4,400	88
943,904	642,966				300,938	130,905	170,033	819,404	124,500	119,084	[2] 17,654	136,738	89
289,950	289,950							261,650	28,300	[2] 93,347	[2] 131,747	38,400	90
567,838	567,838							554,838	13,000	328,736	341,736	[2] 13,000	91
498,416	498,416							498,416		[2] 399,590	[2] 399,590		92
1,256,220	769,618				486,602	165,838	320,764	962,220	294,000	300,988	544,988	[2] 244,000	93
277,148	204,602	72,546		72,546				277,148		100,517	100,517		94
444,252	444,250	2		2				444,252		244,371	244,371		95
384,384	384,384							32,384	352,000	295,184	647,184	[2] 352,000	96
2,045,195	1,864,582	503	503		180,110	104,990	75,120	2,002,431	42,764	272,399	311,213	[2] 38,814	97
203,483	186,573	16,910		16,910				203,243	240	1,077,761	1,078,001	[2] 240	98
166,794	106,164	60,630		60,630				166,794		131,851	131,851		99
166,336	110,142	56,194		56,194				158,516	7,820	177,415	185,235	[2] 7,820	100
1,734,630	1,521,500	38	38		213,092	154,885	58,207	1,629,630	105,000	[2] 244,848	[2] 139,848	[2] 105,000	101
1,915,374	1,457,251	3,908	264	3,644	454,215	360,863	93,352	1,866,388	48,986	114,753	116,753	[2] 2,000	102
153,031	146,700	6,331		6,331				108,531	44,500	197,131	160,131	37,000	103
509,142	506,539	2,603	533	2,070				509,142		366,557	366,557		104
786,662	786,036	626		626				786,662		739,859	687,332	52,527	105
96,018	96,018							96,018		4,540	4,540		106
403,132	402,335	797		797				403,132		146,791	146,791		107
1,163,333	1,074,972	81		81	88,280	88,280		1,141,333	22,000	180,953	[2] 263,383	444,336	108
159,495	102,547	56,948		56,948				159,495		[2] 37,994	[2] 37,994		109
341,229	337,998	3,231		3,231				144,729	196,500	[2] 89,694	106,806	[2] 196,500	110
202,095	201,531	564		564				202,095		[2] 175,780	[2] 175,780		111
1,208,650	580,935	150		150	627,565	253,728	373,837	1,177,650	31,000	271,310	65,310	206,000	112
340,857	340,857							340,857		25,500	25,500		113
708,594	708,494	100		100				708,594		253,569	253,569		114
884,069	884,069							884,069		54,243	54,243		115
520,502	276,011	2,201	1,407	794	242,290	93,246	149,044	450,502	70,000	[2] 151,810	[2] 93,810	[2] 58,000	116
381,921	160,188	7,496	221	7,275	214,237	59,674	154,563	381,921		835,219	835,219		117
1,063,204	1,063,204							1,050,304	12,900	205,345	199,445	5,900	118
408,582	348,878	59,704		59,704				408,582		727	[2] 273	1,000	119
390,970	390,491	479		479				390,970		122,704	122,704		120
160,865	77,525	2,178	2,178		81,162	81,162		160,865		115,674	115,674		121
593,379	457,541	135,838		135,838				593,379		[2] 220,319	[2] 220,319		122
356,178	186,774	4,035		4,035	165,369	69,732	95,637	302,178	54,000	242,146	229,039	13,107	123
48,113	48,113							45,413	2,700	[2] 33,612	[2] 30,912	[2] 2,700	124
429,943	418,685	11,258		11,258				371,307	58,636	77,360	[2] 17,284	94,644	125
1,228,044	1,096,319	4,666	4,666		127,059	77,129	49,930	1,220,044	8,000	[2] 99,908	[2] 91,908	[2] 8,000	126
45,000	45,000							45,000		76,897	76,897		127
796,288	795,031	1,257		1,257				796,288		69,089	69,089		128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.													
$549,012	$312,475	$6,963	$377	$6,586	$229,574	$94,831	$134,743	$548,512	$500	[2] $58,218	[2] $62,518	$4,300	129
215,452	23,663	190,820		190,820	969		969	215,452		668,648	668,648		130
424,001	423,661	340		340				413,462	10,539	[2] 4,809	[2] 39,799	34,990	131
984,930	847,688	1,962	709	1,253	135,280	73,114	62,166	984,930		346,916	346,916		132
986,737	809,594	96	96		177,047	107,316	69,731	968,237	18,500	73,552	44,577	28,975	133
219,563	209,112	9,503		9,503	948		948	219,503		[2] 184,873	[2] 184,873		134
217,586	71,930				145,656	49,096	96,560	188,156	29,430	[2] 5,845	4,905	[2] 10,750	135
226,747	226,720	27		27				226,747		[2] 49,504	[2] 49,504		136
1,609	1,609							1,609		299,626	299,626		137
425,989	99,806	65,996	144	65,852	260,187	87,748	172,439	425,989		[2] 17,822	[2] 17,822		138
563,651	562,609	1,042		1,042				563,651		55,293	55,293		139
951,933	821,556	64,163		64,163	66,214	66,214		743,196	208,737	30,415	6,455	23,960	140

[2] Excess of payments over receipts.

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TABLE 21.—NONREVENUE RECEIPTS WHICH INCREASED AND NONGOVERNMENTAL

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

City number.	City.	Nonrevenue receipts. Total.	Classified by character of obligation. Bonds, notes, warrants, and judgments.	Trust liabilities. Total.	For purposes of public trusts for nonmunicipal uses. To create trusts.	For purposes of public trusts for nonmunicipal uses. Forrent and interest.	For purposes of private trusts. To create trusts.	For purposes of private trusts. Forrent and interest.	Liabilities as agent for other civil divisions. Total.	In account with state.	In account with other civil divisions.	Classified as— Received from public.	Received from funds of city.[1]
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.												
141	Superior, Wis	$524,476	$258,957	$4,351			$4,351		$261,168	$76,809	$184,359	$524,476	
142	Macon, Ga	521,955	518,302	3,653			3,653					521,955	
143	Muskogee, Okla	659,265	360,903	298,362	$315		298,047					529,412	$129,853
144	Woonsocket, R. I	1,106,733	1,051,018	3,688			3,688		52,027	52,027		1,106,733	
145	Newton, Mass	1,438,946	1,202,557	1,203	500	$5	698		235,186	141,090	94,096	1,438,946	
146	Montgomery, Ala	216,846	215,708	1,138			1,138					216,846	
147	Butte, Mont	1,873,718	1,870,939	2,779			2,779					1,846,054	27,664
148	Wheeling, W. Va	2,093	525	1,568			1,568					2,093	
149	Roanoke, Va	317,819	317,819									317,819	
150	West Hoboken, N. J	968,188	777,299						190,889	65,341	125,548	968,188	
151	East Orange, N. J	1,372,950	968,764	657			657		403,529	147,420	256,109	1,131,950	241,000
152	Lansing, Mich	421,373	177,206	7,493	2,560	559	4,374		236,674	94,060	142,614	421,373	
153	Galveston, Tex	965,144	965,144									947,644	17,500
154	Fitchburg, Mass	1,628,861	1,498,228	4,235	2,400	1,823	12		126,398	85,181	41,217	1,188,561	440,300
155	Chester, Pa	301,966	301,966									301,966	
156	Perth Amboy, N. J	1,626,456	1,448,521	480			480		177,455	58,277	119,178	1,626,456	
157	New Castle, Pa	315,636	315,636									315,636	
158	Lexington, Ky	962,042	961,627	415			415					912,774	49,268
159	Springfield, Mo	144	144									144	
160	Hamilton, Ohio	148,065	145,268	2,797			2,797					145,065	3,000
161	Charlotte, N. C	679,078	669,811	2,075			2,075		7,192		7,192	679,078	
162	Decatur, Ill	730,328	728,854	1,474			1,474					729,833	495
163	Dubuque, Iowa	627,787	624,335	3,452			3,452					627,787	
164	Portsmouth, Va	153,545	153,545									140,705	12,840
165	Everett, Mass	699,938	605,000	3,268	1,600	1,061	607		91,670	54,721	36,949	353,938	346,000
166	San Jose, Cal	177,787	174,527	3,260		1,360	1,900					177,787	
167	Pittsfield, Mass	947,138	776,578	5,165			5,165		165,395	97,255	68,140	947,138	
168	Knoxville, Tenn	449,196	449,196									449,196	
169	Quincy, Mass	1,696,038	1,570,524	15,783	4,350	1,611	9,822		109,731	73,295	36,436	1,682,388	13,650
170	Elmira, N. Y	433,964	301,033	5,328	2,927	1,410	991		127,603	44,734	82,869	433,964	
171	Joliet, Ill	634,705	628,883	5,822			5,822					634,705	
172	New Rochelle, N. Y	1,812,889	1,624,469						188,420	91,707	96,713	1,805,547	7,342
173	Auburn, N. Y	314,507	171,229	2,130	136		1,994		141,148	7,166	133,982	311,878	2,629
174	Cedar Rapids, Iowa	186,031	181,852	4,179			4,179					181,031	5,000
175	Niagara Falls, N. Y	507,670	244,277	8,564			8,342	$222	254,829	88,635	166,194	497,327	10,343
176	Mount Vernon, N. Y	617,591	429,375	1,550			1,550		186,666	92,259	94,407	589,591	28,000
177	Amsterdam, N. Y	307,466	184,207	1,534			1,534		121,725	41,025	80,700	307,466	
178	Lorain, Ohio	229,924	228,888	1,036			1,036					206,799	23,125
179	Quincy, Ill	294,110	293,604	506			506					294,110	
180	Jamestown, N. Y	352,594	254,474						98,120	5,923	92,197	352,594	
181	Taunton, Mass	724,231	606,317	5,945	3,375	2,259	311		111,969	73,462	38,507	724,231	
182	Oshkosh, Wis	169,607	2,600	29,210	1,050	16	28,144		137,797	57,862	79,935	169,607	
183	Waterloo, Iowa	174,169	173,743	426			426					174,169	
184	Fresno, Cal	513,128	513,121	7			7					513,128	
185	Everett, Wash	2,056,914	2,056,914									2,056,914	
186	Lima, Ohio	1,106,561	1,106,223	338			338					1,002,866	103,695
187	Jackson, Mich	755,661	515,754	7,006	1,610	168	5,228		232,901	102,962	129,939	729,471	26,190
188	Stockton, Cal	2,587	637	1,950			1,950					2,587	
189	Shreveport, La	1,423,245	1,422,397	848			848					1,423,245	
190	Austin, Tex	1,289,658	1,289,658									1,289,658	
191	Columbia, S. C	802,645	790,555	12,090			12,090					802,645	
192	Boise, Idaho	260,881	260,881									260,881	
193	Aurora, Ill	120,267	120,267									120,267	
194	Williamsport, Pa	11,611	11,611									11,611	
195	Waco, Tex	51,977	50,375	1,602			1,602					51,977	
196	Joplin, Mo	45,118	275	12,343			12,343		32,500	12,500	20,000	45,118	
197	Orange, N. J	949,588	778,592						170,996	62,621	108,375	486,857	462,731
198	Lynchburg, Va	98,000	98,000									80,000	18,000
199	Bellingham, Wash	328,724	285,135	43,461	1,440	422	41,599		128	128		328,724	
200	Colorado Springs, Colo	286,161	270,066	16,095	8,205	2,556	5,334					283,661	2,500
201	Brookline, Mass	1,250,225	884,790	3,445	1,828	1,617			361,990	244,265	117,725	1,250,225	
202	Danville, Ill	180,074	180,074									180,074	
203	Kenosha, Wis	474,599	293,428	31,015			31,015		150,156	62,298	87,858	474,599	
204	Newport, Ky	56,792	54,750	2,042			2,042					56,792	
205	La Crosse, Wis	159,099	2,320	1,994			1,994		154,785	50,246	104,539	159,099	
206	Council Bluffs, Iowa	306,409	224,779	81,630			81,630					304,909	1,500
207	Tulsa, Okla	1,167,015	870,848	296,167			296,167					984,017	182,998
208	Winston-Salem, N. C	471,260	460,853						10,407		10,407	471,260	
209	Ogden, Utah	553,634	548,134	5,500			5,500					539,613	14,021
210	Norristown, Pa	6,500	6,500									6,500	
211	Stamford, Conn	1,228,864	1,166,682						62,182	56,787	5,395	1,228,864	
212	Zanesville, Ohio	575,614	574,968	646	50	596						516,899	58,715
213	Madison, Wis	756,341	563,143	10,715	10,350	365			182,483	91,727	90,756	716,341	40,000
214	Waltham, Mass	449,665	354,500	7,178	3,920	3,258			87,987	53,162	34,825	445,165	4,500
215	Easton, Pa	91,000	91,000									91,000	
216	Charleston, W. Va	163,279	162,515	764			764					163,279	
217	Poughkeepsie, N. Y	259,174	110,712	108			108		148,354	47,444	100,910	240,982	18,192
218	Newport, R. I	533,228	438,545	6,570	2,700	3,685	185		88,113	88,113		533,228	
219	Wilmington, N. C	176,695	176,692						3		3	168,591	8,104

[1] Sinking funds, public trust funds for municipal uses, and investment funds.

[2] Constitutes net receipts from public on account of debt, except where qualified by footnotes, in which case the item represents net payments to the public for the reduction of debt.

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COST PAYMENTS WHICH DECREASED MUNICIPAL INDEBTEDNESS: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 98.]

NONGOVERNMENTAL COST PAYMENTS.										EXCESS OF RECEIPTS OVER PAYMENTS.			
	Classified by character of obligation.							Classified as—					
		Trust liabilities.			Liabilities as agent for other civil divisions.								
Total.	Bonds, notes, warrants, and judgments.	Total.	On account of public trusts for nonmunicipal uses.	On account of private trusts.	Total.	In account with state.	In account with other civil divisions.	Paid to public.	Paid to funds of city.[1]	Total.	From public.[2]	From funds of city.[1]	City number.
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.													
$462,452	$196,803	$4,481		$4,481	$261,168	$76,809	$184,359	$444,952	$17,500	$62,024	$79,524	$17,500	141
402,428	399,147	3,281		3,281				402,428		119,527	119,527		142
637,539	329,883	307,656		307,656				327,836	309,703	21,726	201,576	179,850	143
830,965	777,948	990		990	52,027	52,027		822,965	8,000	275,768	283,768	8,000	144
1,542,523	1,306,637	700		700	235,186	141,090	94,096	1,388,523	154,000	103,577	50,423	154,000	145
217,188	215,986	1,202		1,202				217,188		342	342		146
2,042,201	2,039,644	2,557		2,557				1,647,835	394,366	168,483	198,219	366,702	147
70,032	68,677	1,355		1,355				70,032		67,939	67,939		148
99,714	99,714							99,714		218,105	218,105		149
921,988	730,299	800		800	190,889	65,341	125,548	920,988	1,000	46,200	47,200	1,000	150
1,286,041	878,433	4,079		4,079	403,529	147,420	256,109	1,133,846	152,195	86,909	1,896	88,805	151
343,481	99,449	5,187	$559	4,628	238,845	94,060	144,785	343,481		77,892	77,892		152
456,117	455,717	400		400				276,617	179,500	509,027	671,027	162,000	153
1,698,865	1,570,619	1,848	1,836	12	126,398	85,181	41,217	1,270,345	428,520	70,004	81,784	11,780	154
165,750	163,500	2,250		2,250				164,750	1,000	136,216	137,216	1,000	155
1,239,114	1,061,400	259		259	177,455	58,277	119,178	1,079,014	160,100	387,342	547,442	160,100	156
100,174	100,174							100,174		215,462	215,462		157
433,781	433,647	134		134				428,765	5,016	528,261	484,009	44,252	158
145,587	145,537	50		50				145,587		145,443	145,443		159
174,044	172,799	1,245		1,245				161,809	12,235	25,979	16,744	9,235	160
856,878	846,813	1,687		1,687	8,378		8,378	856,878		177,800	177,800		161
490,740	489,266	1,474		1,474				486,080	4,660	239,588	243,753	4,165	162
672,897	669,261	3,636		3,636				672,897		45,110	45,110		163
147,500	147,500							97,500	50,000	6,045	43,205	37,160	164
790,362	697,020	1,672	1,065	607	91,670	54,721	36,949	472,362	318,000	90,424	118,424	28,000	165
52,964	49,704	3,260	1,360	1,900				52,964		124,823	124,823		166
1,110,300	940,278	4,627		4,627	165,395	97,255	68,140	1,110,300		163,162	163,162		167
287,555	287,555							287,555		161,641	161,641		168
1,341,786	1,226,657	5,398	1,613	3,785	109,731	73,295	36,436	1,335,286	6,500	354,252	347,102	7,150	169
280,579	151,407	1,569	1,105	464	127,603	44,734	82,869	280,579		153,385	153,385		170
470,019	465,258	4,761		4,761				470,019		164,686	164,686		171
1,635,004	1,446,584				188,420	91,707	96,713	1,635,004		177,885	170,543	7,342	172
327,401	184,063	2,190	293	1,897	141,148	7,166	133,982	318,976	8,425	12,894	7,098	5,796	173
192,928	188,860	4,068		4,068				192,928		6,897	11,897	5,000	174
413,074	144,130	14,115		14,115	254,829	88,635	166,194	413,074		94,596	84,253	10,343	175
520,205	332,270	1,269		1,269	186,666	92,259	94,407	495,205	25,000	97,386	94,386	3,000	176
460,104	337,278	1,101		1,101	121,725	41,025	80,700	460,104		152,638	152,638		177
253,641	253,616	25		25				237,764	15,877	23,717	30,965	7,248	178
150,597	150,127	470		470				150,597		143,513	143,513		179
420,574	322,454				98,120	5,923	92,197	420,574		67,980	67,980		180
861,295	747,287	2,039	1,873	166	111,969	73,462	38,507	778,995	82,300	137,064	54,764	82,300	181
209,980	44,750	27,526		27,526	137,704	57,769	79,935	209,980		40,373	40,373		182
114,360	114,271	89		89				114,360		59,809	59,809		183
23,698	23,698							23,698		489,430	489,430		184
412,532	412,532							412,532		1,644,382	1,644,382		185
324,253	324,154	99		99				224,815	99,438	782,308	778,051	4,257	186
308,716	71,362	5,869	168	5,701	231,485	102,962	128,523	308,716		446,945	420,755	26,190	187
41,433	39,633	1,800		1,800				41,433		38,846	38,846		188
164,001	163,153	848		848				164,001		1,259,244	1,259,244		189
1,343,884	1,343,884							1,343,884		54,226	54,226		190
501,204	488,934	12,270		12,270				501,204		301,441	301,441		191
173,123	173,123							173,123		87,758	87,758		192
164,375	164,375							160,475	3,900	44,108	40,208	3,900	193
41,026	41,026							41,026		29,415	29,415		194
44,617	43,968	649		649				44,617		7,360	7,360		195
66,462	22,500	11,462		11,462	32,500	12,500	20,000	66,462		21,344	21,344		196
882,689	711,693				170,996	62,621	108,375	501,883	380,806	66,899	15,026	81,925	197
87,000	87,000							80,000	7,000	11,000		11,000	198
195,219	154,559	40,656		40,656	4	4		195,219		133,505	133,505		199
379,989	371,470	8,519	2,777	5,742				378,989	1,000	93,828	95,328	1,500	200
1,375,805	1,012,358	1,457	1,457		361,990	244,265	117,725	1,375,805		125,580	125,580		201
211,318	211,318							211,318		31,244	31,244		202
304,115	120,101	33,858		33,858	150,156	62,298	87,858	304,115		170,484	170,484		203
74,772	71,850	2,922		2,922				74,772		17,980	17,980		204
487,205	330,126	2,294		2,294	154,785	50,246	104,539	443,936	43,269	328,106	284,837	43,269	205
344,841	269,884	74,957		74,957				342,841	2,000	38,432	37,932	500	206
615,388	355,512	259,876		259,876				531,345	84,043	551,627	452,672	98,955	207
332,407	322,000				10,407		10,407	332,407		138,853	138,853		208
645,116	639,577	5,539		5,539				637,594	7,522	91,482	97,981	6,499	209
8,000	8,000							8,000		1,500	1,500		210
1,095,071	1,033,467				61,604	61,604		1,095,071		133,793	133,793		211
223,139	223,117	22	22					202,057	21,082	352,475	314,842	37,633	212
391,666	208,842	159	159		182,665	91,727	90,938	387,166	4,500	364,675	329,175	35,500	213
573,834	482,589	3,258	3,258		87,987	53,162	34,825	566,834	7,000	124,169	121,669	2,500	214
30,200	30,200							30,200		60,800	60,800		215
93,285	92,748	537		537				93,285		69,994	69,994		216
301,244	151,376	1,514		1,514	148,354	47,444	100,910	290,400	10,844	42,070	49,418	7,348	217
558,109	467,000	3,132	2,674	458	87,977	87,977		558,109		24,881	24,881		218
221,803	221,801				2		2	221,803		45,108	53,212	8,104	219

[2] Excess of payments over receipts.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1917.

[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.										
			Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts. in error.	Receipts for correction of erroneous payments.	General transfer and interdivision agency receipts.	Total.	Payments included in revenue and governmental cost accounts.[2]	General transfer and interdivision agency payments.
				From sales.	From fire insurance adjustments.[1]	From charges.							
	Grand total	$266,866,426	$7,357,808	$1,557,882	$267,764	$451,651	$1,297,500	$2,498,856	$1,284,155	$259,508,618	$265,286,141	$7,357,808	$257,928,333
	Group I	143,158,028	3,695,066	467,903	3,149	242,841	493,782	1,675,282	812,109	139,462,962	143,255,518	3,695,066	139,560,452
	Group II	65,156,924	1,053,308	169,452	50,519	136	259,377	406,689	167,135	64,103,616	63,868,627	1,053,308	62,815,319
	Group III	30,691,229	1,261,517	363,662	89,720	194,265	235,652	208,621	169,597	29,429,712	30,800,389	1,261,517	29,538,872
	Group IV	15,157,639	799,242	339,030	100,922	4,424	153,039	122,164	79,663	14,358,397	14,583,896	799,242	13,784,654
	Group V	12,702,606	548,675	217,835	23,454	9,985	155,650	86,100	55,651	12,153,931	12,777,711	548,675	12,229,036
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.												
1	New York, N. Y.	$17,242,447	$1,501,455	$208,404	.....	.....	$175,960	$789,144	$327,947	$15,740,992	$17,242,447	$1,501,455	$15,740,992
2	Chicago, Ill.	65,658,775	759,637	33,547	.....	.....	65,513	506,623	153,954	64,899,138	65,786,758	759,637	65,027,121
3	Philadelphia, Pa.	11,533,638	298,425	13,994	.....	.....	54,830	16,026	213,575	11,235,213	11,533,638	298,425	11,235,213
4	St. Louis, Mo.	2,505,519	95,333	34,788	.....	.....	6,167	51,023	3,355	2,410,186	2,496,423	95,333	2,401,090
5	Boston, Mass.	9,014,426	100,500	6,609	.....	.....	20,283	71,431	2,177	8,913,926	9,014,426	100,500	8,913,926
6	Cleveland, Ohio	20,265,649	142,630	5,347	.....	.....	60,186	52,435	24,662	20,123,019	20,244,252	142,630	20,101,622
7	Detroit, Mich.	2,348,213	178,366	72,095	.....	.....	41,629	33,509	31,133	2,169,847	2,348,213	178,366	2,169,847
8	Baltimore, Md.	1,357,768	74,547	36,288	.....	.....	23,942	4,002	10,315	1,283,221	1,357,768	74,547	1,283,221
9	Pittsburgh, Pa.	4,489,965	110,420	23,200	$3,149	.....	43,539	37,950	2,582	4,379,545	4,489,965	110,420	4,379,545
10	Los Angeles, Cal.	8,741,628	433,753	33,631	.....	$242,841	1,733	113,139	42,409	8,307,875	8,741,628	433,753	8,307,875
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.												
11	Buffalo, N. Y.	$3,233,483	$72,637	$1,055	$11,149	.....	$911	$4,714	$54,808	$3,160,846	$3,218,102	$72,637	$3,145,465
12	San Francisco, Cal.	2,352,592	207,707	5,272	.....	.....	64,590	124,864	12,981	2,144,885	2,352,592	207,707	2,144,885
13	Milwaukee, Wis.	2,242,083	138,547	2,018	1,633	.....	73,329	51,382	10,185	2,103,536	2,230,557	138,547	2,092,010
14	Cincinnati, Ohio	12,560,296	118,390	71,990	.....	.....	17,662	10,902	17,836	12,441,906	11,685,150	118,390	11,566,760
15	Newark, N. J.	8,641,891	37,587	4,464	.....	$136	23,013	6,315	3,659	8,604,304	8,472,122	37,587	8,434,535
16	New Orleans, La.	7,096,043	53,843	.....	.....	.....	8,989	13,836	31,018	7,042,200	7,143,297	53,843	7,089,454
17	Washington, D. C.	2,017,605	135,821	.....	.....	.....	2,629	133,148	44	1,881,784	2,017,605	135,821	1,881,784
18	Minneapolis, Minn.	9,598,193	152,097	52,506	33,353	.....	16,833	45,185	4,220	9,446,096	9,594,101	152,097	9,442,004
19	Seattle, Wash.	10,558,962	56,101	18,842	4,384	.....	7,872	4,249	20,754	10,502,861	10,628,043	56,101	10,571,942
20	Jersey City, N. J.	4,010,181	18,950	.....	.....	.....	8,331	6,411	4,208	3,991,231	4,008,190	18,950	3,989,240
21	Kansas City, Mo.	2,845,595	61,628	13,305	.....	.....	35,218	5,683	7,422	2,783,967	2,518,868	61,628	2,457,240
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.												
22	Portland, Oreg.	$487,845	$81,833	$35,835	$5,000	.....	$8,094	$8,306	$24,598	$406,012	$487,845	$81,833	$406,012
23	Indianapolis, Ind.	175,160	154,487	.....	.....	$143,287	840	4,172	6,188	20,673	175,160	154,487	20,673
24	Denver, Colo.	1,866,322	28,176	.....	.....	.....	3,535	23,427	1,214	1,838,146	1,854,436	28,176	1,826,260
25	Rochester, N. Y.	469,269	50,657	14,680	.....	.....	2,355	32,169	1,453	418,612	469,269	50,657	418,612
26	Providence, R. I.	1,829,613	4,219	1,121	.....	.....	2,024	665	409	1,825,394	1,836,612	4,219	1,832,393
27	St. Paul, Minn.	426,818	59,467	10,125	.....	15,000	28,823	2,808	2,711	367,351	426,818	59,467	367,351
28	Louisville, Ky.	1,609,283	21,516	2,872	3,220	.....	869	105	14,450	1,587,767	1,607,249	21,516	1,585,733
29	Columbus, Ohio	2,348,738	27,016	.....	.....	.....	21,344	4,310	1,362	2,321,722	2,348,738	27,016	2,321,722
30	Oakland, Cal.	38,406	32,926	.....	.....	27,954	.....	3,708	1,264	5,480	38,406	32,926	5,480
31	Toledo, Ohio	1,855,595	78,537	60,132	.....	.....	1,748	2,536	14,121	1,777,058	1,865,595	78,537	1,787,058
32	Atlanta, Ga.	173,343	10,243	3,498	.....	.....	.....	1,642	5,103	163,100	173,343	10,243	163,100
33	Birmingham, Ala.	135,996	14,401	.....	3,090	.....	38	8,190	3,083	121,595	135,996	14,401	121,595
34	Omaha, Nebr.	1,212,888	41,152	5,352	.....	6,000	18,651	1,331	9,818	1,171,736	1,211,225	41,152	1,170,073
35	Worcester, Mass.	1,171,482	21,934	4,550	80	.....	11,547	2,796	2,961	1,149,548	1,171,482	21,934	1,149,548
36	Richmond, Va.	2,096,070	47,940	6,810	130	.....	35,298	4,436	1,266	2,048,130	1,954,048	47,940	1,906,108
37	Syracuse, N. Y.	206,754	13,592	7,741	300	.....	4,358	495	698	193,162	206,754	13,592	193,162
38	Spokane, Wash.	32,728	21,475	700	975	.....	4,240	14,233	1,326	11,253	32,728	21,475	11,253
39	New Haven, Conn.	1,458,384	14,016	3,578	.....	.....	3,160	3,001	4,277	1,444,368	1,455,142	14,016	1,441,126
40	Memphis, Tenn.	933,148	20,783	.....	.....	.....	2,071	4,469	14,243	912,365	945,645	20,783	924,862
41	Scranton, Pa.	149,693	10,328	.....	5,997	.....	3,475	856	.....	139,365	149,443	10,328	139,115
42	Paterson, N. J.	1,088,847	3,306	.....	115	.....	1,686	127	1,378	1,085,541	1,088,563	3,306	1,085,257
43	Grand Rapids, Mich.	1,083,305	10,515	3,324	.....	.....	3,594	2,592	1,005	1,072,790	1,083,105	10,515	1,072,590
44	Fall River, Mass.	563,958	14,599	10,812	.....	.....	3,723	23	41	549,359	563,958	14,599	549,359
45	Dayton, Ohio	109,814	8,582	190	.....	.....	7,418	194	780	101,232	108,734	8,582	100,152
46	Dallas, Tex.	169,396	90,951	67,500	13,818	.....	1,098	4,457	4,078	78,445	169,396	90,951	78,445
47	San Antonio, Tex.	162,886	21,779	11,485	.....	1,274	.....	1,283	7,737	141,107	162,886	21,779	141,107
48	Bridgeport, Conn.	72,886	8,047	4,695	.....	.....	1,203	2,073	76	64,839	72,886	8,047	64,839
49	New Bedford, Mass.	120,517	23,181	20,235	.....	.....	1,954	220	772	97,336	120,517	23,181	97,336
50	Salt Lake City, Utah	65,808	13,535	600	.....	.....	2,499	8,729	1,707	52,273	66,802	13,535	53,267
51	Nashville, Tenn.	928,445	89,640	.....	55,668	.....	494	33,446	32	838,805	928,445	89,640	838,805
52	Cambridge, Mass.	1,400,550	13,220	.....	.....	.....	12,012	433	775	1,387,330	1,400,550	13,220	1,387,330
53	Lowell, Mass.	59,777	29,277	22,212	.....	.....	4,774	.....	2,291	30,500	59,777	29,277	30,500
54	Tacoma, Wash.	684,994	22,713	3,302	325	.....	10,958	7,228	900	662,281	684,994	22,713	662,281
55	Houston, Tex.	1,241,031	27,075	15,338	.....	.....	9,555	.....	2,032	1,213,956	1,241,031	27,075	1,213,956
56	Trenton, N. J.	388,993	15,843	9,225	.....	.....	1,618	1,221	3,779	373,150	385,413	15,843	369,570
57	Hartford, Conn.	1,587,719	4,915	2,990	.....	.....	1,738	.....	187	1,582,804	1,587,823	4,915	1,582,908
58	Reading, Pa.	178,709	505	.....	.....	.....	323	60	122	178,204	178,709	505	178,204
59	Youngstown, Ohio	533,360	12,908	460	.....	.....	1,175	4,080	7,193	520,452	534,203	12,908	521,295
60	Fort Worth, Tex.	149,520	5,615	.....	.....	.....	2,125	2,674	816	143,905	393,484	5,615	387,869
61	Camden, N. J.	266,628	1,238	.....	1,000	.....	.....	178	60	265,390	266,628	1,238	265,390
62	Albany, N. Y.	632,191	19,743	13,741	.....	.....	715	4,400	887	612,448	632,191	19,743	612,448
63	Springfield, Mass.	103,360	24,346	2,196	.....	750	2,053	11,167	8,180	79,014	103,360	24,346	79,014
64	Lynn, Mass.	342,866	9,338	3,000	.....	.....	5,153	230	955	333,528	342,866	9,338	333,528
65	Des Moines, Iowa	29,262	28,205	14,155	.....	.....	2,619	151	11,280	1,057	29,262	28,205	1,057
66	Lawrence, Mass.	48,872	7,743	1,208	1	.....	4,595	.....	1,939	41,129	48,872	7,743	41,129

[1] Includes all receipts as reimbursements for material damage to city property.
[2] The nongovernmental cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1917—Contd.

[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 interdivision agency receipts.	Total.	Payments included in revenue and governmental cost accounts.[2]	General transfer and interdivision agency payments.
			Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.				
				From sales.	From fire insurance adjustments.[1]	From charges.							
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.												
67	Yonkers, N. Y.	$279,775	$9,180	.....	.....	.....	$5,374	$619	$3,187	$270,595	$279,775	$9,180	$270,595
68	Schenectady, N. Y.	159,765	23,912	.....	.....	.....	268	19,333	4,311	135,853	159,765	23,912	135,853
69	Kansas City, Kans.	291,580	8,214	$2,051	.....	.....	2,158	1,227	2,778	283,366	291,580	8,214	283,366
70	Oklahoma City, Okla.	135,366	35,615	1,189	.....	$12	23,107	624	10,683	99,751	135,366	35,615	99,751
71	Wilmington, Del.	2,047,629	187,186	181,258	.....	.....	4,298	847	783	1,860,443	2,063,116	187,186	1,875,930
72	Duluth, Minn.	46,280	40,092	35,215	.....	.....	2,092	2,167	618	6,188	46,280	40,092	6,188
73	Akron, Ohio	1,133,906	12,937	6,134	.....	.....	3,037	744	3,022	1,120,969	1,133,906	12,937	1,120,969
74	Norfolk, Va.	288,651	15,527	.....	$8,000	.....	2,587	4,287	653	273,124	288,651	15,527	273,124
75	Elizabeth, N. J.	447,340	4,647	.....	.....	.....	4,131	463	53	442,693	447,669	4,647	443,022
76	Utica, N. Y.	148,683	3,508	1,285	.....	.....	1,134	539	550	145,175	148,683	3,508	145,175
77	Somerville, Mass.	4,108	4,090	.....	.....	491	1,608	917	1,074	18	4,108	4,090	18
78	Waterbury, Conn.	152,951	9,579	1,310	.....	.....	6,049	.....	2,220	143,372	76,259	9,579	66,680
79	St. Joseph, Mo.	210,615	3,398	2,479	.....	.....	520	187	212	207,217	210,788	3,398	207,390
80	Manchester, N. H.	182,076	234	.....	.....	.....	200	10	24	181,842	182,076	234	181,842
81	Troy, N. Y.	55,458	2,679	.....	.....	.....	294	2,302	83	52,779	55,458	2,679	52,779
82	Hoboken, N. J.	676,302	4,480	1,184	.....	.....	2,777	254	265	671,822	600,282	4,480	595,802
83	Wilkes-Barre, Pa.	8,071	5,630	3,859	.....	.....	178	156	1,437	2,441	8,071	5,630	2,441
84	Fort Wayne, Ind.	9,809	886	.....	.....	211	305	329	41	8,923	7,632	886	6,746
85	Jacksonville, Fla.	202,290	15,363	544	15	.....	3,132	1,507	10,165	186,927	202,290	15,363	186,927
86	Evansville, Ind.	45,273	3,401	1,196	.....	.....	.....	2,162	43	41,872	45,273	3,401	41,872
87	Erie, Pa.	58,977	9,397	1,280	.....	.....	3,553	3,605	959	49,580	58,977	9,397	49,580
88	East St. Louis, Ill.	19,185	8,946	.....	.....	.....	3,670	5,256	20	10,239	18,492	8,946	9,546
89	Passaic, N. J.	426,989	10,873	6,000	.....	.....	1,677	2,914	282	416,116	427,609	10,873	416,736
90	Harrisburg, Pa.	211,810	525	500	.....	.....	.....	.....	25	211,285	211,810	525	211,285
91	Peoria, Ill.	64,866	10,598	1,232	.....	.....	2,863	5,142	1,361	54,268	66,022	10,598	55,424
92	Wichita, Kans.	9,530	2,030	680	.....	.....	449	380	521	7,500	9,530	2,030	7,500
93	Bayonne, N. J.	552,298	1,919	.....	.....	.....	844	541	534	550,379	577,298	1,919	575,379
94	South Bend, Ind.	8,079	2,449	.....	.....	.....	86	1,542	821	5,630	9,582	2,449	7,133
95	Savannah, Ga.	58,431	10,781	3,591	.....	.....	907	5,360	923	47,650	58,431	10,781	47,650
96	Johnstown, Pa.	115,509	9,385	1,501	.....	.....	7,643	181	60	106,124	117,984	9,385	108,599
97	Brockton, Mass.	61,174	7,663	2,055	.....	.....	3,925	1,683	.....	53,511	61,174	7,663	53,511
98	Sacramento, Cal.	617,373	22,389	4,936	.....	.....	13,515	965	2,973	594,984	615,613	22,389	593,224
99	El Paso, Tex.	927,606	2,460	.....	.....	.....	118	1,046	1,296	925,146	471,026	2,460	468,566
100	Terre Haute, Ind.	35,991	12,745	.....	.....	.....	7,233	1,177	4,335	23,246	38,684	12,745	25,939
101	Holyoke, Mass.	224,463	3,427	2,882	.....	.....	276	18	251	221,036	224,463	3,427	221,036
102	Portland, Me.	192,630	6,157	2,538	313	.....	770	895	1,641	186,473	191,822	6,157	185,665
103	Allentown, Pa.	22,740	1,205	838	93	.....	.....	219	55	21,535	22,740	1,205	21,535
104	Springfield, Ill.	37,203	7,583	2,506	.....	.....	415	175	4,487	29,620	32,331	7,583	24,748
105	Canton, Ohio	709,260	16,410	3,431	.....	.....	11,293	1,514	172	692,850	709,260	16,410	692,850
106	Charleston, S. C.	112,028	7,042	.....	536	.....	21	6,231	254	104,986	113,078	7,042	106,036
107	Chattanooga, Tenn.	80,036	23,349	.....	20,884	.....	1,317	1,058	90	56,687	80,286	23,349	56,937
108	Pawtucket, R. I.	262,942	54,347	37,700	.....	.....	3,352	13,027	268	208,595	262,942	54,347	208,595
109	Berkeley, Cal.	69,330	1,380	.....	.....	.....	.....	1,155	225	67,950	69,330	1,380	67,950
110	Altoona, Pa.	108,458	1,617	305	.....	.....	1,130	7	175	106,841	108,458	1,617	106,841
111	Mobile, Ala.	1,838	1,838	.....	.....	.....	.....	1,519	319	.....	1,838	1,838	.....
112	Atlantic City, N. J.	550,080	5,381	1,937	.....	.....	2,250	714	480	544,699	550,242	5,381	544,861
113	Sioux City, Iowa	13,187	10,394	8,000	.....	.....	48	1,109	1,237	2,793	13,254	10,394	2,860
114	Little Rock, Ark.	22,289	10,075	.....	800	.....	.....	8,429	846	12,214	34,479	10,075	24,404
115	Covington, Ky.	459,110	2,541	.....	.....	.....	1,531	898	112	456,569	460,959	2,541	458,418
116	Saginaw, Mich.	702,071	4,879	800	.....	.....	606	2,590	883	697,192	703,290	4,879	698,411
117	Flint, Mich.	434,904	13,546	8,691	.....	.....	1,847	1,587	1,421	421,358	414,997	13,546	401,451
118	Rockford, Ill.	12,006	6,226	514	.....	.....	1,989	3,129	594	5,780	11,549	6,226	5,323
119	Tampa, Fla.	9,399	734	.....	.....	.....	.....	540	194	8,665	9,399	734	8,665
120	Pueblo, Colo.	607,341	8,095	.....	5,206	.....	2,653	165	71	599,246	607,341	8,095	599,246
121	New Britain, Conn.	62,783	4,305	1,297	.....	.....	2,672	30	306	58,478	62,783	4,305	58,478
122	San Diego, Cal.	19,091	9,311	831	.....	.....	.....	5,196	3,284	9,780	19,091	9,311	9,780
123	Binghamton, N. Y.	182,861	4,246	.....	.....	.....	2,403	931	912	178,615	182,861	4,246	178,615
124	York, Pa.	3,448	243	.....	.....	.....	.....	243	.....	3,205	3,448	243	3,205
125	Springfield, Ohio	309,644	11,081	3,000	.....	.....	7,263	460	358	298,563	309,644	11,081	298,563
126	Malden, Mass.	81,343	2,304	850	.....	.....	681	290	483	79,039	81,343	2,304	79,039
127	Lancaster, Pa.	19,472	5,761	1,824	.....	3,710	11	56	160	13,711	19,472	5,761	13,711
128	Augusta, Ga.	153,936	73,047	1,607	65,075	.....	779	1,513	4,073	80,889	153,936	73,047	80,889
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.												
129	Kalamazoo, Mich.	$511,755	$1,658	.....	.....	.....	.....	$731	$927	$510,097	$513,977	$1,658	$512,319
130	Davenport, Iowa	49,208	9,862	$4,717	.....	.....	$2,396	2,495	254	39,346	49,208	9,862	39,346
131	Topeka, Kans.	68,117	6,576	.....	.....	.....	4,176	2,014	386	61,541	68,117	6,576	61,541
132	Salem, Mass.	82,590	10,087	6,031	.....	.....	2,347	1,536	173	72,503	82,590	10,087	72,503
133	Haverhill, Mass.	89,232	15,577	8,599	.....	.....	2,385	347	4,246	73,655	89,232	15,577	73,655
134	Pasadena, Cal.	85,656	7,701	2,421	.....	$2,094	.....	2,712	474	77,955	85,656	7,701	77,955
135	Bay City, Mich.	318,109	5,180	837	.....	.....	176	1,917	2,250	312,929	318,109	5,180	312,929
136	McKeesport, Pa.	165,649	292	.....	.....	.....	.....	292	.....	165,357	165,649	292	165,357
137	Huntington, W. Va.	81,862	2,280	.....	.....	.....	2,137	85	58	79,582	81,862	2,280	79,582
138	Racine, Wis.	8,033	7,237	583	.....	.....	468	5,659	527	796	8,033	7,237	796
139	Lincoln, Nebr.	28,700	10,905	5,280	.....	.....	5,346	203	76	17,795	28,390	10,905	17,485
140	Chelsea, Mass.	105,113	7,698	7,075	.....	.....	252	10	361	97,415	105,113	7,698	97,415

[1] Includes all receipts as reimbursements for material damage to city property.
[2] The nongovernmental cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 22.—MISCELLANEOUS NONREVENUE RECEIPTS AND NONGOVERNMENTAL COST PAYMENTS: 1917—Contd.

[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 interdivision agency receipts.	Total.	Payments included in revenue and governmental cost accounts.[2]	General transfer and interdivision agency payments.
			Total.	Receipts on outlay account.			Receipts on accrued interest account.	Receipts in error.	Receipts for correction of erroneous payments.				
				From sales.	From fire insurance adjustments.[1]	From charges.							
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.												
141	Superior, Wis.	$309,700	$1,796	$785			$535	$271	$205	$307,904	$393,478	$1,796	$391,682
142	Macon, Ga.	250,261	8,670	4,153			607	1,737	2,173	241,591	250,261	8,670	241,591
143	Muskogee, Okla.	123,314	3,186				3,020	5	161	120,128	123,314	3,186	120,128
144	Woonsocket, R. I.	303,251	5,840	2,898			2,380	498	64	297,411	303,251	5,840	297,411
145	Newton, Mass.	218,679	3,506				1,795	1,332	379	215,173	218,679	3,506	215,173
146	Montgomery, Ala.	230,458	2,607				195	2,368	44	227,851	230,458	2,607	227,851
147	Butte, Mont.	9,706	9,706	6,450				531	2,725		9,706	9,706	
148	Wheeling, W. Va.	90,662	3,172					1,293	1,879	87,490	90,662	3,172	87,490
149	Roanoke, Va.	133,111	5,327	932			2,672	552	1,171	127,784	206,019	5,327	200,692
150	West Hoboken, N. J.	31,615	1,088				187	484	417	30,527	31,615	1,088	30,527
151	East Orange, N. J.	272,961	1,247				701	431	115	271,714	384,961	1,247	383,714
152	Lansing, Mich.	382,617	9,155	8,158				479	518	373,462	336,358	9,155	327,203
153	Galveston, Tex.	49,034	4,877				4,618	183	76	44,157	49,034	4,877	44,157
154	Fitchburg, Mass.	62,175	3,849				3,798	38	13	58,326	62,175	3,849	58,326
155	Chester, Pa.	121,167	2,384				2,181	185	18	118,783	121,167	2,384	118,783
156	Perth Amboy, N. J.	879,191	2,961	185			2,166	64	546	876,230	879,191	2,961	876,230
157	New Castle, Pa.	36,962	11,962		$11,200		626	123	13	25,000	36,962	11,962	25,000
158	Lexington, Ky.	398,594	6,429	1,180			3,876	822	551	392,165	471,079	6,429	464,650
159	Springfield, Mo.	171	171					158	13		171	171	
160	Hamilton, Ohio	231,912	3,173				2,903		270	228,739	231,912	3,173	228,739
161	Charlotte, N. C.	120,346	2,008					1,475	533	118,338	124,577	2,008	122,569
162	Decatur, Ill.	48,397	4,386	3,747			232	123	284	44,011	48,397	4,386	44,011
163	Dubuque, Iowa	2,676	1,930				280	1,424	226	746	2,676	1,930	746
164	Portsmouth, Va.	198,600	749					688	61	197,851	204,066	749	203,317
165	Everett, Mass.	11,830	1,083	405	407			141	130	10,747	11,830	1,083	10,747
166	San Jose, Cal.	2,674	1,814	900			375		539	860	2,674	1,814	860
167	Pittsfield, Mass.	1,004	1,004				168	717	119		1,004	1,004	
168	Knoxville, Tenn.	88,321	6,461	75	3,284		1,765	1,070	267	81,860	88,321	6,461	81,860
169	Quincy, Mass.	15,696	15,696				4,087	7,369	4,240		15,696	15,696	
170	Elmira, N. Y.	91,465	1,907				444	440	1,023	89,558	91,465	1,907	89,558
171	Joliet, Ill.	21,734	7,763	4,992				2,415	356	13,971	22,116	7,763	14,353
172	New Rochelle, N. Y.	30,246	1,431				715	716		28,815	30,246	1,431	28,815
173	Auburn, N. Y.	225,005	1,411					1,411		223,594	301,219	1,411	299,808
174	Cedar Rapids, Iowa	16,099	9,689	5,850				184	3,655	6,410	16,099	9,689	6,410
175	Niagara Falls, N. Y.	203,734	1,752	300			269	1,051	132	201,982	232,549	1,752	230,797
176	Mount Vernon, N. Y.	617,840	2,458				576	379	1,503	615,382	619,368	2,458	616,910
177	Amsterdam, N. Y.	193,604	4,675	25			226	4,285	139	188,929	193,604	4,675	188,929
178	Lorain, Ohio	309,824	4,097	1,992			1,930	35	140	305,727	309,824	4,097	305,727
179	Quincy, Ill.	228,549	3,440	436	771		1,667	566		225,109	228,755	3,440	225,315
180	Jamestown, N. Y.	301,743	3,871	3,504			308	43	16	297,872	300,651	3,871	296,780
181	Taunton, Mass.	157,510	11,781	7,406			2,799	1,266	310	145,729	157,510	11,781	145,729
182	Oshkosh, Wis.	15,974	1,260				48	602	610	14,714	15,934	1,260	14,674
183	Waterloo, Iowa	5,039	1,630	390				342	898	3,409	5,039	1,630	3,409
184	Fresno, Cal.	80,515	8,977	5,000	1,507		1,875	314	281	71,538	80,515	8,977	71,538
185	Everett, Wash.	20,172	16,164				16,097	2	65	4,008	20,172	16,164	4,008
186	Lima, Ohio	156,974	15,284	495			13,129	1,068	592	141,690	156,974	15,284	141,690
187	Jackson, Mich.	337,646	26,386	18,844			2,399	3,612	1,531	311,260	305,594	26,386	279,208
188	Stockton, Cal.	63,831	1,768	1,350				247	171	62,063	63,831	1,768	62,063
189	Shreveport, La.	46,439	36,671		2,500		31,142	1,968	1,061	9,768	46,439	36,671	9,768
190	Austin, Tex.	264,567	1,758	250				653	855	262,809	14,758	1,758	13,000
191	Columbia, S. C.	20,362	10,152		1,600		857	1,275	6,420	10,210	20,362	10,152	10,210
192	Boise, Idaho	10,327	914		100		719	75	20	9,413	10,327	914	9,413
193	Aurora, Ill.	13,459	1,071	420			212		439	12,388	13,459	1,071	12,388
194	Williamsport, Pa.	20,963	1,873	915	844			34	80	19,090	20,963	1,873	19,090
195	Waco, Tex.	226,832	2,244		500		160	1,314	270	224,588	226,828	2,244	224,584
196	Joplin, Mo.	57,371	543					127	416	56,828	56,994	543	56,451
197	Orange, N. J.	252,633	801				44	752	5	251,832	252,633	801	251,832
198	Lynchburg, Va.	255,312	2,294				540	921	833	253,018	252,153	2,294	249,859
199	Bellingham, Wash.	5,770	2,643		741			1,780	122	3,127	5,770	2,643	3,127
200	Colorado Springs, Colo.	63,710	6,032	1,100			1,715	1,907	1,310	57,678	63,710	6,032	57,678
201	Brookline, Mass.	908	411	226			46		139	497	908	411	497
202	Danville, Ill.	9,712	212					201	11	9,500	9,712	212	9,500
203	Kenosha, Wis.	594,488	5,473	2,017			2,061	365	1,030	589,015	574,488	5,473	569,015
204	Newport, Ky.	192,327	751					173	578	191,576	199,918	751	199,167
205	La Crosse, Wis.	415,103	1,870	797				1,073		413,233	415,103	1,870	413,233
206	Council Bluffs, Iowa	14,275	13,630	3,500		$6,691	2,188	390	861	645	14,275	13,630	645
207	Tulsa, Okla.	123,065	88,910	82,063			6,478	355	14	34,155	123,065	88,910	34,155
208	Winston-Salem, N. C.	22,823	929				374	432	123	21,894	22,823	929	21,894
209	Ogden, Utah	28,241	962	230				675	57	27,279	28,241	962	27,279
210	Norristown, Pa.	24,395	72				2	5	65	24,323	24,395	72	24,323
211	Stamford, Conn.	65,853	617					425	192	65,236	66,675	617	66,058
212	Zanesville, Ohio	54,601	5,061	593			3,693	671	104	49,540	54,501	5,061	49,440
213	Madison, Wis.	381,941	12,364	4,856			2,545	4,675	288	369,577	341,100	12,364	328,736
214	Waltham, Mass.	30,284	829				426	10	393	29,455	30,284	829	29,455
215	Easton, Pa.	45,759	4,701	4,430				239	32	41,058	45,759	4,701	41,058
216	Charleston, W. Va.	20,328	2,524				1,087	1,413	24	17,804	20,328	2,524	17,804
217	Poughkeepsie, N. Y.	32,123	681					681		31,442	32,123	681	31,442
218	Newport, R. I.	84,071	1,801	443				1,233	125	82,270	84,071	1,801	82,270
219	Wilmington, N. C.	27,951	2,847			1,200	29	738	880	25,104	28,451	2,847	25,604

[1] Includes all receipts as reimbursements for material damage to city property.
[2] The nongovernmental cost payments included in this column are the converse of the nonrevenue receipts given in detail in the preceding columns.

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917.

[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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	Grand total		$1,065,537,142	$1,194,914,860	$288,554,393	$2,549,006,395	$310,600,191	$1,108,021,565	$1,130,384,639
	Group I		546,582,920	740,559,498	132,544,625	1,419,687,043	137,848,582	563,679,659	718,158,802
	Group II		156,132,674	158,360,391	56,987,781	371,480,846	61,906,495	162,093,809	147,480,452
	Group III		179,192,956	139,112,966	50,024,013	368,329,935	53,770,344	185,595,748	128,963,843
	Group IV		100,065,115	84,961,197	27,251,925	212,278,237	30,011,912	108,156,996	74,109,329
	Group V		83,563,477	71,920,808	21,746,049	177,230,334	27,062,858	88,495,263	61,672,213
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.								
1	New York, N. Y.		$236,278,796	$414,180,965	$28,684,078	$679,143,839	$23,536,875	$232,696,503	$422,910,461
	General treasury	Dec. 31, 1916	202,626,115	331,441,004	18,643,107	552,710,226	10,269,710	226,228,630	316,211,886
	Mortgage tax fund	Dec. 31, 1916	910,390	572,632		1,483,022		36,049	1,446,973
	Foreign insurance tax fund	Dec. 31, 1916	359,930	38,710		398,640		178,836	219,804
	Cash in transit	Dec. 31, 1916		184,564	264,542	449,106	184,564		264,542
	Sinking funds	Dec. 31, 1916	31,137,761	68,794,962	6,749,831	106,682,554	9,600,140	755,979	96,326,435
	Public trust funds	Dec. 31, 1916	1,239,573	5,230,353	242,149	6,712,075	281,329	5,497,009	933,737
	Investment funds	Dec. 31, 1916	5,027	69,619		74,646			74,646
	Private trust funds	Dec. 31, 1916		7,849,121	2,784,449	10,633,570	3,201,132		7,432,438
2	Chicago, Ill.		87,931,732	147,003,948	26,314,289	261,249,969	27,370,406	92,675,324	141,204,239
	City corporation		50,961,813	62,353,469	18,730,433	132,045,715	20,800,299	54,859,355	56,386,061
	General treasury	Dec. 31, 1916	48,134,910	35,223,135	10,468,685	93,826,730	11,496,543	53,413,936	28,916,251
	Library insurance fund	May 31, 1916	36			36	36		
	Sinking funds	Dec. 31, 1916	338,979	707,134	1,641,681	2,687,794	2,552,515		135,279
	Public trust funds	May 31, Sept. 30, Dec. 31, 1916.	368,420	1,613,299	163,875	2,145,594	255,644	1,291,852	598,098
	Investment funds	Dec. 31, 1916	2,119,468	24,499,129	5,901,646	32,520,243	6,010,246	153,567	26,356,430
	Private trust funds	May 12, 1916		310,772	554,546	865,318	485,315		380,003
	County		6,796,120	61,407,468	1,917,111	70,120,699	1,712,182	7,887,434	60,521,083
	General treasury	Dec. 2, 1916	6,773,750	4,572,641	1,656,428	13,002,819	1,587,383	7,887,419	3,528,017
	County-as-agent fund	Dec. 2, 1916		56,828,317	220,911	57,049,228	85,404		56,963,824
	Fee fund	Dec. 2, 1916	15,950		29,242	45,192	15,950		29,242
	Investment fund	Dec. 2, 1916	6,420	6,510	10,221	23,151	23,136	15	
	Private trust fund	Dec. 2, 1916			309	309	309		
	School district		20,019,968	19,802,369	387,859	40,210,196	562,717	19,716,160	19,931,319
	General treasury	Dec. 31, 1916	17,666,154	10,775,371	306,395	28,747,920	482,707	8,574,025	19,691,188
	Public trust funds	Dec. 31, 1916	2,353,814	9,026,998	81,464	11,462,276	80,010	11,142,135	240,131
	Park district		5,406,056	2,027,092	3,239,182	10,672,330	3,866,455	5,173,001	1,632,874
	General treasury	Apr. 30, May 31, June 30, July 31, Dec. 31, 1916, Feb. 28, Mar. 31, 1917.	5,312,153	1,928,995	2,573,645	9,814,793	3,307,611	5,139,204	1,367,978
	Sinking funds	Apr. 30, Dec. 31, 1916.	79,270	55,000	424,272	558,542	426,793	33,797	97,952
	Investment funds	Feb. 28, Mar. 31, 1917.	14,633	23,353	228,509	266,495	120,295		146,200
	Private trust funds	Apr. 30, Dec. 31, 1916, Feb. 28, Mar. 31, 1917.		19,744	12,756	32,500	11,756		20,744
	Sanitary district		4,747,775	1,413,550	2,039,704	8,201,029	428,753	5,039,374	2,732,902
	General treasury	Dec. 31, 1916	4,747,775	1,104,046	2,039,704	7,891,525	428,753	5,039,374	2,423,398
	Investment fund	Dec. 31, 1916		309,504		309,504			309,504
3	Philadelphia, Pa.		46,668,586	42,064,733	11,117,270	99,850,589	15,141,068	59,345,528	25,363,993
	City corporation		36,698,951	38,066,537	7,546,239	82,311,727	11,818,475	47,640,867	22,852,385
	General treasury	Dec. 31, 1916	29,682,451	27,765,642	6,611,860	64,059,953	10,091,925	40,421,798	13,546,230
	Special assessment fund	Dec. 31, 1916	552,644			552,644		552,644	
	Library fund	Dec. 31, 1916	8,335	298,722	47,690	354,747	47,908	306,839	
	Museum fund	Dec. 31, 1916	58,675	62,806	12,065	133,546	13,737	119,581	228
	Sinking fund	Dec. 31, 1916	924,841	9,134,589	461,816	10,521,246	908,915	4,620,342	4,991,989
	Public trust funds:								
	Municipal	Dec. 31, 1916	3,430,431	742,068	249,639	4,422,138	688,436	1,607,467	2,126,235
	Nonmunicipal	Dec. 31, 1916		64	425	489	481		8
	Investment funds	Dec. 31, 1916	2,041,574	25,694	41,535	2,108,803	50,905	12,196	2,045,702
	Private trust fund	Dec. 31, 1916		36,952	121,209	158,161	16,168		141,993
	School district		9,861,697	3,969,708	3,542,287	17,373,692	3,294,665	11,600,907	2,478,120
	General treasury	Dec. 31, 1916	9,676,977	3,440,852	3,468,820	16,586,649	3,196,422	11,453,775	1,936,452
	Sinking fund	Dec. 31, 1916	31,678	386,047	12,668	430,393	2,626	50	427,717
	Public trust fund	Dec. 31, 1916	136,615	117,578	52,705	306,898	93,017	142,881	71,000
	Investment fund	Dec. 31, 1916	16,427	25,231	8,094	49,752	2,600	4,201	42,951
	Poor districts		107,938	28,488	28,744	165,170	27,928	103,754	33,488
	General treasury	Dec. 31, 1916	107,493	28,488	28,395	164,376	27,591	103,297	33,488
	Public trust fund	Dec. 31, 1916	445		349	794	337	457	

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917—Continued.								
4	St. Louis, Mo.		$26,126,055	$6,446,753	$7,678,882	$40,251,690	$10,663,905	$24,269,263	$5,318,522
	City corporation		21,183,315	4,936,487	6,814,577	32,934,379	8,769,462	19,345,990	4,818,927
	General treasury	Apr. 9, 1917	18,176,399	871,994	3,981,039	23,029,432	4,175,170	16,168,046	2,686,216
	Collector's commission and expense fund.	Apr. 9, 1917	257,590			257,590		141,622	115,968
	Clerk of circuit court fee fund	Dec. 31, 1916	112,528	17,050		129,578	6,526	103,356	19,696
	Judge of probate court fee fund	Dec. 31, 1916	49,220			49,220		38,924	10,296
	Public improvement fund	Apr. 9, 1917	2,408,868	90,745		2,499,613		2,499,613	
	Convict labor account	Apr. 9, 1917	39,755			39,755		39,755	
	Library fund	Mar. 31, 1917	8,700	272,900	14,063	295,663	16,610	278,400	653
	State revenue fund	Apr. 9, 1917		1,966,626		1,966,626			1,966,626
	Sinking funds	Apr. 9, 1917	48,000	1,695,790	2,791,277	4,535,067	4,535,067		
	Public trust funds	Dec. 31, 1916, Feb. 28, Mar. 31, 1917.	80,945	21,382	28,056	130,383	35,955	76,143	18,285
	Investment funds	Mar. 31, 1917	1,310			1,310		131	1,179
	Private trust fund	Apr. 9, 1917			142	142	134		8
	School district		4,942,740	1,510,266	864,305	7,317,311	1,894,443	4,923,273	499,595
	General treasury	June 30, 1917	4,801,751	1,173,216	819,162	6,794,129	1,832,629	4,884,819	76,681
	Lunch room fund	June 30, 1917	471	98,757	10,881	110,109	14,973		95,136
	Sinking fund	June 30, 1917	425	43,112		43,537	23,537	17,222	2,778
	Public trust funds	June 30, 1917	137,021	84,678	17,235	238,934	7,236	21,017	210,681
	Investment funds	June 30, 1917	3,072	4,975	7,194	15,241	10,979	215	4,047
	Private trust funds	June 30, 1917		105,528	9,833	115,361	5,089		110,272
5	Boston, Mass.		38,397,676	30,921,383	11,809,633	81,128,692	13,850,547	33,994,690	33,283,455
	General treasury	Jan. 31, 1917	34,818,648	18,933,416	3,681,216	57,433,280	7,018,331	30,354,851	20,060,098
	County fund	Jan. 31, 1917	210,262	1,698,236		1,908,498		1,804,039	104,459
	Overseers of poor fund	Jan. 31, 1917	252,317	658,542	2,781	913,640	380	722,067	191,193
	Sinking funds	Jan. 31, 1917	1,478,238	7,341,178	5,306,086	14,125,502	5,626,032		8,499,470
	Public trust funds:								
	Municipal	Jan. 31, 1917	538,111	124,285	295,262	957,658	245,553	188,641	523,464
	Nonmunicipal	Jan. 31, 1917		27,894	4,463	32,357	1,488		30,869
	Investment fund	Jan. 31, 1917	1,100,100	1,862,205	2,332,769	5,295,074	625,659	925,092	3,744,323
	Private trust funds	Jan. 31, 1917		275,627	187,056	462,683	333,104		129,579
6	Cleveland, Ohio		22,367,104	39,728,458	14,830,709	76,926,271	19,210,293	24,834,851	32,881,127
	City corporation		13,264,387	15,186,534	7,910,691	36,361,612	8,877,848	15,738,160	11,745,604
	General treasury	Dec. 31, 1916	12,925,504	9,067,622	6,860,669	28,853,795	7,428,037	13,004,427	8,421,331
	Miscellaneous funds	Dec. 31, 1916	128,818			128,818		128,818	
	Sinking fund	Dec. 31, 1916	181,976	5,806,828	742,991	6,731,795	1,126,408	2,380,779	3,224,608
	Public trust funds:								
	Municipal	Dec. 31, 1916	28,089	194,893	45,749	268,731	24,735	224,136	19,860
	Nonmunicipal	Dec. 31, 1916		4,784	10,686	15,470	11,357		4,113
	Private trust funds	Dec. 31, 1916		112,407	250,596	363,003	287,311		75,692
	County		3,037,202	19,584,290	4,034,533	26,656,025	4,352,696	3,199,294	19,104,035
	General treasury	Aug. 31, 1916	3,037,202	1,324,708	3,823,413	8,185,323	4,205,736	3,199,294	780,293
	County-as-agent fund	Aug. 31, 1916		18,248,782	78,037	18,326,819	136,160		18,190,659
	Private trust fund	Aug. 31, 1916		10,800	133,083	143,883	10,800		133,083
	School district		6,065,515	4,957,634	2,885,485	13,908,634	5,979,749	5,897,397	2,031,488
	General treasury	Aug. 31, 1916	4,610,096	2,436,154	2,006,275	9,052,525	2,828,426	5,329,975	894,124
	Fee and special funds	Aug. 31, Dec. 31, 1916.	61,404			61,404		61,404	
	Miscellaneous funds	Aug. 31, 1916	813,000		650,325	1,463,325	813,000		650,325
	Library fund	Dec. 31, 1916	441,148	2,057,913	146,506	2,645,567	2,190,189	452,710	2,668
	Sinking funds	Aug. 31, Dec. 31, 1916.	79,980	379,371	70,590	529,941	143,017	13,182	373,742
	Public trust fund	June 30, 1916	59,887	84,196	11,789	155,872	5,117	40,126	110,629
7	Detroit, Mich.		23,593,491	14,940,329	3,948,963	42,482,783	3,656,295	26,614,244	12,212,244
	City corporation		21,211,037	10,436,176	3,784,668	35,431,881	3,455,509	24,450,062	7,526,310
	General treasury	June 30, 1917	16,243,264	3,969,540	2,683,853	22,896,657	2,229,495	19,017,744	1,649,418
	Local improvement fund	June 30, 1917		2,732,446		2,732,446		2,732,446	
	House of correction fund	Dec. 31, 1916	343,278	3,676	20,577	367,531	10,791	256,018	100,722
	Waterworks fund	June 30, 1917	1,884,486	100,000	259,572	2,244,058	91,945	2,152,113	
	Waterworks park fund	June 30, 1917	4,910		1,537	6,447	6,447		
	Sinking funds	June 30, 1917	2,688,741	1,634,089	740,636	5,063,466	1,094,725	254,880	3,713,861
	Public trust funds	June 30, 1917	46,358	6,397	71,789	124,544	15,785	36,861	71,898
	Investment funds	Dec. 13, 1916, June 30, 1917.		1,974,000		1,974,000			1,974,000
	Private trust fund	Dec. 31, 1916		16,028	6,704	22,732	6,321		16,411
	County		2,382,454	4,504,153	164,295	7,050,902	200,786	2,164,182	4,685,934
	General treasury	Nov. 30, 1916	2,380,247	3,487	142,809	2,526,543	170,833	2,148,650	207,060
	County-as-agent fund	Nov. 30, 1916		4,396,990	9,112	4,406,102	9,809		4,396,293
	Soldiers' relief commission fund	Nov. 30, 1916		16,400	8	16,408	876	15,532	
	Sinking fund	Nov. 30, 1916	2,207	82,000	2,738	86,945	4,945		82,000
	Private trust fund	Nov. 30, 1916		5,276	9,628	14,904	14,323		581

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 1917—Continued.								
8	Baltimore, Md.		$18,184,977	$7,178,050	$2,438,642	$27,801,669	$3,059,325	$17,707,708	$7,034,636
	General treasury	Dec. 31, 1916	17,119,884	2,022,040	2,350,895	21,492,819	2,627,310	17,022,055	1,243,454
	Sinking fund	Dec. 31, 1916	993,556	5,083,579	79,367	6,156,502	423,011		5,733,491
	Public trust fund	Dec. 31, 1916	69,380	26,891	5,230	101,501	4,157	85,653	11,691
	Investment fund	Dec. 31, 1916	2,157	44,088	1,857	48,102	2,102		46,000
	Private trust fund	Dec. 31, 1916		1,452	1,293	2,745	2,745		
9	Pittsburgh, Pa.		23,638,678	16,141,981	10,463,161	50,243,820	12,519,400	23,347,701	14,376,719
	City corporation		13,922,206	9,401,096	4,897,872	28,221,174	3,970,976	12,831,739	11,418,459
	General treasury	Dec. 31, 1916	13,498,745	2,455,976	4,681,501	20,636,222	3,220,747	12,452,923	4,962,552
	Bridge fund	Dec. 31, 1916	31,472	62	8,469	40,003	9,786	5,155	25,062
	Library fund	Dec. 31, 1916	79,927	230,000	38,631	348,558	34,916	313,642	
	Sinking fund	Dec. 31, 1916	242,516	6,401,451	122,755	6,766,722	624,416		6,142,306
	Public trust funds	Dec. 31, 1916	46,141	3,207	21,299	70,647	50,420	5,019	15,208
	Investment fund	Dec. 31, 1916	23,405	310,400	25,217	359,022	30,691	55,000	273,331
	County		4,202,068	2,519,434	2,002,526	8,724,028	3,195,442	4,484,199	1,044,387
	General treasury	Dec. 31, 1916	3,569,546	1,578,081	1,255,929	6,403,556	1,638,018	3,848,380	917,158
	Poor and insane fund	Dec. 31, 1916	356,393	140,631	131,119	628,143	207,190	305,160	115,793
	Workhouse fund	Dec. 31, 1916	141,845	123,165	13,132	278,142	41,471	227,719	8,952
	Industrial training school fund	Dec. 31, 1916		103,415	7,632	111,047	10,566	100,481	
	Sinking fund	Dec. 31, 1916	125,465	559,016	587,906	1,272,387	1,271,660		727
	Public trust fund	Dec. 31, 1916	8,787	14,059	6,808	29,654	26,537	2,459	658
	Investment fund	Dec. 31, 1916	32	1,067		1,099			1,099
	School district		5,514,404	4,221,451	3,562,763	13,298,618	5,352,982	6,031,763	1,913,873
	General treasury	Dec. 31, 1916	5,460,340	3,211,204	3,011,955	11,683,499	4,954,837	5,578,892	1,149,770
	Sinking fund	Dec. 31, 1916	54,064	1,009,747	550,808	1,614,619	398,145	452,871	763,603
	Investment fund	Dec. 31, 1916		500		500			500
10	Los Angeles, Cal.		23,395,825	21,952,898	15,258,998	60,607,721	8,840,468	28,193,847	23,573,406
	City corporation		13,439,262	4,770,349	9,834,353	28,043,964	5,522,231	17,120,026	5,401,707
	General treasury	June 30, 1917	11,243,490	2,564,603	8,526,460	22,334,553	3,508,593	14,871,993	3,553,967
	Special account fund	June 30, 1917	2,021,499	153,259		2,174,758		2,174,758	
	Convict labor account	June 30, 1917	17,398			17,398		17,398	
	Water revenue emergency fund	June 30, 1917		150	7,550	7,700	7,700		
	Electric plant emergency fund	June 30, 1917		15,000	12,000	27,000	27,000		
	Sinking funds	June 30, 1917	119,772	992,198	1,168,367	2,280,337	1,453,937		826,400
	Public trust funds	June 30, 1917	10,334	51,426	37,935	99,695	39,244	50,589	9,862
	Investment funds	June 30, 1917	26,769	113,381	10,744	150,894	9,023	5,288	135,983
	Private trust fund	April 30, 1917		880,332	71,297	951,629	76,134		875,495
	County		5,598,470	15,735,963	2,235,912	23,570,345	2,267,557	4,517,952	16,784,836
	General treasury	June 30, 1917	5,371,078	725,670		6,096,748	56,669	4,397,218	1,642,861
	County-as-agent fund	June 30, 1917		14,115,642	1,928,944	16,044,586	1,788,001		14,256,585
	Convict labor account	June 30, 1917	8,777			8,777		8,777	
	Sinking funds	June 30, 1917	194,640	17,956	79,669	292,265	80,597	111,957	99,711
	Investment fund	June 30, 1917	23,975	702,876		726,851			726,851
	Private trust funds	June 30, 1917		173,819	227,299	401,118	342,290		58,828
	School district		4,358,093	1,446,586	3,188,733	8,993,412	1,050,680	6,555,869	1,386,863
	General treasury	June 30, 1917	3,609,853	1,444,899	2,973,130	8,027,882	775,558	6,169,601	1,082,723
	Sinking fund	June 30, 1917	693,189	1,687	215,603	910,479	275,122	386,268	249,089
	Investment fund	June 30, 1917	55,051			55,051			55,051
	GROUP II—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.								
11	Buffalo, N. Y.		$19,032,355	$10,371,549	$6,121,422	$35,525,326	$7,514,165	$17,784,106	$10,227,055
	City corporation		17,008,682	7,932,933	5,221,946	30,163,561	6,261,983	15,790,931	8,110,647
	General treasury	June 30, 1917	16,296,338	5,337,965	2,651,418	24,285,721	4,055,146	15,257,321	4,973,254
	Comptroller's cash fund	June 30, 1917	45	1,363,415	1,828,036	3,191,496	1,417,737	91,048	1,682,711
	City and county hall fund	Dec. 31, 1916	961	28,125	26,841	55,927	24,175	31,752	
	Library funds	Dec. 31, 1916, June 30, 1917.	18,064	154,164	81,652	253,880	84,846	168,675	359
	Sinking funds	June 30, 1917	515,519	756,512	454,152	1,726,183	478,964	10,450	1,236,769
	Public trust funds	Dec. 31, 1916, June 30, 1917.	176,275	66,795	139,673	382,743	149,813	231,685	1,245
	Investment fund	June 30, 1917	1,480		16,351	17,831	17,831		
	Private trust fund	June 30, 1917		225,957	23,823	249,780	33,471		216,309
	County		2,023,673	2,438,616	899,476	5,361,765	1,252,182	1,993,175	2,116,408
	General treasury	Dec. 31, 1916	1,994,166	480,321	198,762	2,673,249	484,324	1,953,113	235,812
	County-as-agent fund	Dec. 31, 1916	2,139	1,797,634	258,556	2,058,329	289,964		1,768,365
	Superintendent of poor fund	Dec. 31, 1916	26,350		3,637	29,987	6,469	6,215	17,303
	Petty cash fund	Dec. 31, 1916		11,548	1,668	13,216	13,196		20
	City and county hall fund	Dec. 31, 1916	1,018	30,000	28,465	59,483	25,636	33,847	
	Private trust fund	Dec. 31, 1916		119,113	408,388	527,501	432,593		94,908

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917—Continued.								
12	San Francisco, Cal.		$20,116,992	$10,143,335	$10,537,038	$40,797,365	$8,899,845	$21,831,333	$10,066,187
	General treasury	June 30, 1917	14,643,173	6,342,211	7,584,575	28,569,959	5,245,868	17,215,438	6,108,653
	Special assesment fund	June 30, 1917	1,969,806	125,959		2,095,765		2,095,765	
	Sinking fund	June 30, 1917	3,205,997	389,596	2,331,424	5,927,017	2,338,023	2,278,762	1,310,232
	Public trust funds	June 30, 1917	177,177	239,972	65,889	483,038	108,572	229,150	145,316
	Investment fund	June 30, 1917	120,839	1,319,391	374,964	1,815,194	492,679	12,218	1,310,297
	Private trust funds	June 30, 1917		1,726,206	180,186	1,906,392	714,703		1,191,689
13	Milwaukee, Wis.		14,017,001	10,718,106	2,083,350	26,818,457	3,746,810	14,796,943	8,274,704
	City corporation		11,565,419	8,609,540	1,199,479	21,374,438	2,990,641	12,144,194	6,239,603
	General treasury	Dec. 31, 1916	11,427,086	8,546,035	1,190,054	21,163,175	2,952,697	12,033,136	6,177,342
	Library cash fund	Dec. 31, 1916		93	36	129	42		87
	Public trust funds	Apr. 30, Aug. 31, Dec. 31, 1916	138,333	61,335	9,389	209,057	36,924	111,058	61,075
	Private trust fund	Dec. 31, 1916		2,077		2,077	978		1,099
	County		2,451,582	2,108,566	883,871	5,444,019	756,169	2,652,749	2,035,101
	General treasury	Dec. 31, 1916	2,451,582	532,569	786,653	3,770,804	695,337	2,587,880	487,587
	County-as-agent fund	Dec. 31, 1916		1,166,686	50,666	1,217,352	316		1,217,036
	Hunters' license fund	Dec. 31, 1916		8,376		8,376			8,376
	Highway commissioner's fund	Dec. 31, 1916		66,282	734	67,016	2,147	64,869	
	Private trust fund	Dec. 31, 1916		334,653	45,818	380,471	58,369		322,102
14	Cincinnati, Ohio		14,863,333	20,535,867	10,143,090	45,542,290	10,798,744	16,838,849	17,904,697
	City corporation		10,382,252	7,760,501	6,393,800	24,536,553	5,183,733	11,738,167	7,614,653
	General treasury	Dec. 31, 1916	6,424,977	3,435,853	4,538,199	14,399,029	3,995,676	7,882,900	2,520,453
	University fund	Dec. 31, 1916	141,055	276,357	365,958	783,370	101,451	681,163	756
	Fee and special funds	Aug. 31, 1916	140,323			140,323		140,323	
	Sinking fund	Dec. 31, 1916	2,339,087	3,203,764	1,292,881	6,835,732	892,837	2,810,063	3,132,832
	Public trust funds:								
	Municipal	Dec. 31, 1916	110,414	177,859	36,463	324,736	79,156	223,718	21,862
	Nonmunicipal	Dec. 31, 1916		3,245	178	3,423	184		3,239
	Investment funds	Dec. 31, 1916	1,226,396	351,311	17,023	1,594,730	20,330		1,574,400
	Private trust funds	Dec. 31, 1916		312,112	143,098	455,210	94,099		361,111
	County		2,042,447	11,238,127	2,313,925	15,594,499	3,655,032	2,162,305	9,777,162
	General treasury	Aug. 31, 1916	2,008,860	380,204	1,847,667	4,236,731	1,854,664	1,858,858	523,209
	County-as-agent fund	Aug. 31, 1916		9,994,526	266,677	10,261,203	1,347,681		8,913,522
	Library fund	June 30, 1916	7,496	167,442	12,987	187,925	1,598	178,935	7,392
	Sinking fund	Aug. 31, 1916	22,707	680,155	165,790	868,652	435,270	124,512	308,870
	Public trust fund	June 30, 1916	3,384	1,260	3,756	8,400	5,232		3,168
	Private trust fund	Aug. 31, 1916		14,540	17,048	31,588	10,587		21,001
	School district		2,438,634	1,537,239	1,435,365	5,411,238	1,959,979	2,938,377	512,882
	General treasury	Aug. 31, 1916	2,357,208	1,198,674	1,293,525	4,849,407	1,781,158	2,681,042	387,207
	Fee and special funds	Aug. 31, 1916	19,523			19,523		19,523	
	Sinking fund	Aug. 31, 1916	17,048	319,391	120,700	457,139	169,917	175,371	111,851
	Public trust fund	Aug. 31, 1916	44,855	19,174	21,140	85,169	8,904	62,441	13,824
15	Newark, N. J.		15,586,641	34,007,688	3,379,893	52,974,222	3,766,916	16,589,935	32,617,371
	City corporation		13,293,020	27,875,845	2,829,131	43,997,996	3,247,084	13,888,226	26,862,686
	General treasury	Dec. 31, 1916	11,163,807	22,016,044	1,655,673	34,835,524	1,485,535	8,235,812	25,114,177
	Court fee funds	Dec. 31, 1916	9,084			9,084		9,084	
	Dental clinic fund	Dec. 31, 1916	77	10,069	5,936	16,082	4,957	11,022	103
	School fund	June 30, 1916	1,609,414	2,599,260	1,084,179	5,292,853	1,596,035	3,678,992	17,826
	Library fund	Dec. 31, 1916	18,736	131,799	4	150,539	1	149,326	1,212
	Cash in transit	Dec. 31, 1916		2,500		2,500	2,500		
	Sinking fund	Nov. 30, 1916	420,608	2,683,032	33,353	3,136,993	108,291	1,687,855	1,340,847
	Public trust funds	Apr. 30, Dec. 31, 1916; Jan. 3, Jan. 15, 1917.	63,062	210,893	30,329	304,284	25,369	97,784	181,131
	Investment fund	Dec. 31, 1916	8,232	193,234	6,148	207,614	9,249	18,351	180,014
	Private trust fund	Dec. 31, 1916		29,014	13,509	42,523	15,147		27,376
	County		2,293,621	6,131,843	550,762	8,976,226	519,832	2,701,709	5,754,685
	General treasury	May 10, 1916	2,188,553	1,556,105	188,435	3,933,093	369,666	2,353,628	1,209,799
	County-as-agent fund	May 10, 1916		4,153,373		4,153,373			4,153,373
	Park commission fund	Dec. 31, 1916	11,778	217,600	217,101	446,479	98,558	347,921	
	Sinking fund	Dec. 31, 1916	93,290	204,765	145,226	443,281	51,603	160	391,513
16	New Orleans, La.		8,670,510	11,986,208	4,789,881	25,446,599	4,514,272	10,777,902	10,154,425
	General treasury	Dec. 31, 1916	6,851,034	3,779,175	1,126,231	11,756,440	1,451,722	4,012,416	6,292,302
	Sewage and water fund	Dec. 31, 1916	648,628	1,357,379	1,754,370	3,760,377	937,103	2,013,635	809,639
	Park and avenue commission fund	Dec. 31, 1916	2,896	42,686	19,992	65,574	18,996	46,234	344
	Audubon Park fund	Dec. 31, 1916	11,401	15,524	17,483	44,408	15,013	29,395	
	Park and museum fund	Dec. 31, 1916	16,581	58,800	1,635	77,016	9,716	30,000	37,300
	Almshouse fund	Dec. 31, 1916	3,515	13,000	15,482	31,997	161	31,689	147
	Prisons and asylums commission fund.	Dec. 31, 1916		200	131	331	24	307	
	School fund	June 30, 1916	251,142	1,757,215	26,206	2,034,563	84,445	1,259,713	690,405

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 191'. —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 1917—Continued.								
16	New Orleans, La.—Continued.								
	Library fund	Dec. 31, 1916	$2,978	$40,000	$480	$43,458	$3	$43,455	
	Public Belt Railroad fund	Dec. 31, 1916	453,017	196,022	23,709	672,748	55,440	549,613	$67,695
	Judicial expense fund	Dec. 31, 1916	136,888		141,669	278,557	77,831	125,726	75,000
	Playground commission fund	Dec. 31, 1916	816	4,814	795	6,425	40	6,385	
	Board of health fund	Dec. 31, 1916	45,892	88,988	2,049	136,929	1,485	135,444	
	Fire commissioners' fund	Dec. 31, 1916	1,464	535,900	41,553	578,922	44,627	525,185	9,110
	Police commissioners' fund	Dec. 31, 1916	53,604	425,606	19,897	504,107	24,064	466,655	13,388
	Courthouse commission fund	Dec. 31, 1916		21,800	5,387	27,187	5,003	22,184	
	Cash in transit fund	Dec. 31, 1916		2,316	3,403	5,719	2,316		3,403
	Sinking funds	Dec. 31, 1916	39,220	3,520,533	1,391,694	4,951,447	1,548,295	1,372,249	2,030,903
	Public trust funds:								
	Municipal	Aug. 31, 1916	131,225	34,998	197,435	363,658	237,959	107,549	18,150
	Nonmunicipal	Dec. 31, 1916		25	16	41	29		12
	Investment fund	Dec. 31, 1916	15,209	10,856	259	26,324		68	26,256
	Private trust fund	Dec. 31, 1916		80,371		80,371			80,371
17	Washington, D. C.		16,001,125	3,126,613	3,411,575	22,539,313	4,660,387	13,309,704	4,569,222
	General treasury	June 30, 1917	15,537,814	392,704	2,979,923	18,910,441	4,357,026	11,765,678	2,787,737
	Militia fund	June 30, 1917	37	46,366	3,191	49,594	6,811	42,783	
	Register of wills fund	June 30, 1917	46,103	95		46,198		46,008	190
	Recorder of deeds fund	June 30, 1917	61,239	570	1,140	62,949	21,682	40,127	1,140
	Bridge fund	June 30, 1917	4,010	22,568	943	27,521	3,111	24,312	98
	Convict labor account	June 30, 1917	35,000			35,000		35,000	
	Library fund	June 30, 1917	5,631		981	6,612	809	5,803	
	Zoological park fund	June 30, 1917		104,244	654	104,898	1,540	103,240	118
	Public buildings and grounds fund	June 30, 1917	784	267,310	20,288	288,382	11,307	276,990	85
	Aqueduct fund	June 30, 1917		308,672	22,576	331,248	25,732	305,424	92
	Park lighting fund	June 30, 1917		24,120	3,254	27,374	60	26,645	669
	Miscellaneous funds	June 30, 1917	126,484	59,020		185,504		126,484	59,020
	Sinking fund	June 30, 1917	33,238	978,037	3,255	1,014,530	5,457	224,927	784,146
	Public trust funds	June 30, 1917	150,785	131,605	71,460	353,850	29,567	286,283	38,000
	Private trust fund	June 30, 1917		791,302	303,910	1,095,212	197,285		897,927
18	Minneapolis, Minn.		11,155,059	15,739,503	1,997,091	28,891,653	2,425,005	13,057,542	13,409,106
	City corporation		10,157,711	5,173,641	1,755,673	17,087,025	2,143,712	12,177,322	2,765,991
	General treasury	Dec. 31, 1916	9,540,461	4,159,872	1,663,775	15,364,103	1,739,924	12,022,922	1,601,262
	Convict labor account	Dec. 31, 1916	2,645			2,645		2,645	
	Library fund	Dec. 31, 1916	8,660	1,982	728	11,370	1,091	1,726	8,553
	Treasurer's temporary funds	Dec. 31, 1916	738			738	738		
	Sinking fund	Dec. 31, 1916	425,908	344,571	15,927	786,406	315,145		471,261
	Public trust funds	Aug. 31, Oct. 31, Dec. 31, 1916.	169,450	42,216	75,243	286,909	86,814	150,029	50,066
	Investment fund	Dec. 31, 1916	9,849	625,000		634,849			634,849
	County		997,348	10,565,862	241,418	11,804,628	281,293	880,220	10,643,115
	General treasury	Dec. 31, 1916	951,696	189,885	94,832	1,236,413	113,224	879,061	244,128
	County-as-agent fund	Dec. 31, 1916		10,232,257	126,786	10,359,043	163,671		10,195,372
	Sinking funds	Dec. 31, 1916	44,433	143,720	19,775	207,928	4,313		203,615
	Public trust fund	Dec. 31, 1916	1,219		25	1,244	85	1,159	
19	Seattle, Wash.		15,436,254	21,710,597	5,267,992	42,414,843	4,668,678	16,490,684	21,255,481
	City corporation		10,130,897	6,711,573	2,864,360	19,706,830	2,519,349	9,721,738	7,465,743
	General treasury	Dec. 31, 1916	9,726,586	6,003,926	2,779,461	18,509,973	2,405,481	9,670,710	6,433,782
	Sinking fund	Dec. 31, 1916	375,734	603,094	37,312	1,016,140	71,815		944,325
	Public trust funds	Dec. 31, 1916	25,179	19,024	47,587	91,790	37,805	51,028	2,957
	Investment fund	Dec. 31, 1916	3,398	85,529		88,927	4,248		84,679
	County		2,719,920	13,537,656	1,719,165	17,976,741	1,208,487	3,362,049	13,406,205
	General treasury	Dec. 31, 1916	2,719,920	1,638,813	823,506	5,182,239	550,672	3,362,049	1,269,518
	County-as-agent fund	Dec. 31, 1916		11,895,813	894,976	12,790,789	657,028		12,133,761
	Private trust fund	Dec. 31, 1916		3,030	683	3,713	787		2,926
	School district		1,958,496	1,161,883	299,054	3,419,438	642,386	2,502,690	274,362
	General treasury	June 30, 1916	1,776,335	1,161,882	299,054	3,237,071	589,901	2,502,690	144,480
	Sinking fund	June 30, 1916	181,932	3		181,935	52,485		129,450
	Investment fund	June 30, 1916	229	203		432			432
	Port of Seattle		626,941	299,460	385,413	1,311,834	298,456	904,207	109,171
	General treasury	Dec. 31, 1916	395,940	295,120	339,407	1,030,467	287,615	687,360	55,492
	Sinking fund	Dec. 31, 1916	231,001	4,360	46,006	281,367	10,841	216,847	53,679
20	Jersey City, N. J.		8,860,934	10,470,840	3,665,631	22,997,405	3,281,084	8,391,910	11,324,411
	City corporation		7,019,428	5,670,802	2,872,393	15,562,623	2,087,156	6,498,284	6,977,183
	General treasury	Nov. 30, 1916	6,666,858	3,748,158	845,115	11,260,131	743,094	6,298,454	4,218,583
	City collector's fund	Nov. 30, 1916		46		46			46
	Library funds	Nov. 30, 1916	1,773	65,099	14,676	81,548	883	80,661	4
	Sinking funds	Nov. 30, 1916	296,877	1,751,575	1,996,186	4,044,638	1,286,092		2,758,546
	Public trust funds	Nov. 30, Dec. 31, 1916.	53,920	105,924	16,416	176,260	57,087	119,169	4

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917—Continued.								
20	Jersey City, N. J.—Continued.								
	County		$1,841,506	$4,800,038	$793,238	$7,434,782	$1,193,928	$1,893,626	$4,347,228
	General treasury	Nov. 30, 1916	1,784,664	684,133	509,754	2,978,551	777,939	1,670,145	530,467
	County-as-agent fund	Nov. 30, 1916		3,617,945	3,380	3,621,325	6,453		3,614,872
	Health fund	Nov. 30, 1916	2,527		851	3,378	788	1,898	692
	Parental school fund	Nov. 30, 1916	319	19,355	14,873	34,547	16,263	18,280	4
	Park fund	Nov. 30, 1916	3,705	225,250	150,684	379,639	176,750	202,889	
	Sinking fund	Nov. 30, 1916	50,132	253,090	113,664	416,886	215,693		201,193
	Public trust fund	Nov. 30, 1916	159	265	32	456	42	414	
21	Kansas City, Mo		12,392,470	9,550,085	5,590,818	27,533,373	7,630,589	12,224,991	7,677,793
	City corporation		7,925,927	4,404,295	1,728,994	14,059,216	3,076,921	8,081,462	2,900,837
	General treasury	Apr. 16, 1917	5,126,715	4,362,784	1,479,546	10,969,045	2,774,703	5,693,855	2,500,438
	Public improvement fund	Apr. 16, 1917	2,353,238	24,108		2,377,346		2,377,346	
	Sinking fund	Apr. 16, 1917	428,441	3,781	244,911	677,133	285,859		391,274
	Public trust fund	Dec. 31, 1916	17,533	13,622	4,537	35,692	16,359	10,261	9,072
	County		1,647,205	4,801,056	2,893,199	9,341,460	3,350,710	1,577,985	4,412,765
	General treasury	Dec. 31, 1916	1,625,685	1,037,264	852,122	3,515,071	945,250	1,555,900	1,013,921
	County-as-agent fund	Dec. 31, 1916		3,754,955	2,020,042	5,774,997	2,386,035		3,388,962
	Sinking fund	Dec. 31, 1916	2,848		7,057	9,905	4,559	5,346	
	Public trust fund	Dec. 31, 1916	18,672	8,837	13,978	41,487	14,866	16,739	9,882
	School district		2,819,338	344,734	968,625	4,132,697	1,202,958	2,565,544	364,195
	General treasury	June 30, 1917	2,615,090	321,317	646,803	3,583,210	969,510	2,565,544	48,156
	Sinking fund	June 30, 1917	204,248	23,417	321,822	549,487	233,448		316,039
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.								
22	Portland, Oreg		$9,087,679	$3,198,169	$2,348,585	$14,634,433	$2,964,487	$8,232,612	$3,437,334
	City corporation		6,211,736	2,980,814	1,569,096	10,761,646	2,139,063	5,402,235	3,220,348
	General treasury	Nov. 30, 1916	4,177,476	2,083,391	928,186	7,189,053	1,132,121	5,106,104	950,828
	Dock commission fund	Nov. 30, 1916	209,906	3,732	187,278	400,916	33,365	287,646	79,905
	Sinking funds	Nov. 30, 1916	1,779,148	733,994	448,234	2,961,376	966,360		1,995,016
	Public trust funds	Nov. 30, 1916	40,300	37,835	5,398	83,533	6,812	8,485	68,236
	Investment funds	Nov. 30, 1916	4,906	121,862		126,768	405		126,363
	School district		2,442,001	84,312	728,190	3,254,503	746,214	2,383,599	124,690
	General treasury	June 30, 1916	2,419,884	18,600	619,991	3,058,475	571,811	2,382,640	104,024
	Sinking fund	June 30, 1916	4,052	50,137	107,696	161,885	161,748		137
	Public trust fund	June 30, 1916	18,065	15,575	503	34,143	12,655	959	20,529
	Port of Portland		433,942	133,043	51,299	618,284	79,210	446,778	92,296
	General treasury	Dec. 31, 1916	426,455	72,915	38,057	537,427	48,281	446,778	42,368
	Sinking fund	Dec. 31, 1916	7,487	20,000	13,242	40,729	30,929		9,800
	Investment fund	Dec. 31, 1916		40,128		40,128			40,128
23	Indianapolis, Ind		7,125,149	2,212,672	1,548,238	10,886,059	1,856,520	7,461,770	1,567,769
	City corporation		5,140,771	1,681,407	1,126,745	7,948,923	1,162,479	5,299,708	1,486,736
	General treasury	Dec. 31, 1916	3,462,709	966,873	461,061	4,890,643	310,548	3,768,635	811,460
	Special assessment improvement fund.	Dec. 31, 1916	706,317	947	97,319	804,583	99,565	704,071	947
	Street intersection fund	Dec. 31, 1916	44,924	75,362		120,286	5,053	76,034	39,199
	Improvement fund	Dec. 31, 1916	24,110		11,537	35,647		35,647	
	Barrett law fund	Dec. 31, 1916	651,735			651,735		634,727	17,008
	Sinking funds	Dec. 31, 1916	178,617		239,980	418,597	387,727	21,870	9,000
	Public trust funds	Dec. 31, 1916	72,359	14,699	47,145	134,203	41,290	58,724	34,189
	Private trust funds	Dec. 31, 1916		623,526	269,703	893,229	318,296		574,933
	School district		1,984,378	531,265	421,493	2,937,136	694,041	2,162,062	81,033
	General treasury	June 30, 1916	1,833,660	12,765	332,492	2,178,917	183,477	1,954,426	41,014
	Library fund	June 30, 1916	102,549	500,209	26,984	629,742	448,704	180,728	310
	Public trust funds	June 30, 1916	48,169	18,291	62,017	128,477	61,860	26,908	39,709
24	Denver, Colo		7,206,625	3,529,378	1,582,924	12,318,927	2,217,812	5,837,696	4,263,419
	City corporation		5,507,425	3,395,941	1,573,367	10,476,733	2,201,299	4,248,409	4,027,025
	General treasury	Dec. 31, 1916	5,001,689	393,656	606,741	6,002,086	919,166	3,976,184	1,106,736
	Advance tax fund	Dec. 31, 1916	19,214	136	5,128	24,478	13,375		11,103
	Tax collector's fee fund	Dec. 31, 1916	63,638			63,638			63,638
	Clerk of district court fund	Dec. 31, 1916	45,507		11,453	56,960	11,179	34,328	11,453
	Clerk of county court fund	Dec. 31, 1916	27,073		722	27,795	792	26,281	722
	Hunting and fishing license fund.	Dec. 31, 1916	203	608		811		203	608
	Museum fund	Jan. 12, 1917	58	25,550	2,772	28,380	1,126	27,254	
	Trust and agency fund	Dec. 31, 1916		2,604,043	285,673	2,889,716	296,793		2,592,923
	Sinking fund	Dec. 31, 1916	228,055	106,094	526,747	860,896	745,527	77,218	38,151
	Public trust fund	Dec. 31, 1916	121,988	255,083	82,961	460,032	156,546	106,941	196,545
	Private trust fund	Dec. 31, 1916		10,771	51,170	61,941	56,795		5,146
	School district		1,699,200	133,437	9,557	1,842,194	16,513	1,589,287	236,394
	General treasury	June 30, 1916	1,650,507	133,421	3,418	1,787,346	77	1,586,891	200,378
	Sinking fund	June 30, 1916	48,693	16	6,139	54,848	16,436	2,396	36,016

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP III—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.								
25	Rochester, N. Y.		$8,162,567	$6,391,790	$2,641,710	$17,196,067	$3,522,995	$9,060,293	$4,612,779
	City corporation		7,964,530	6,274,900	2,641,710	16,881,140	3,522,995	8,898,368	4,459,777
	General treasury	Dec. 31, 1916	7,770,502	5,161,529	910,470	13,842,501	1,466,955	8,642,336	3,733,210
	Cemetery fund	Dec. 31, 1916	49,167	5,376	12,057	66,600	14,854	46,049	5,697
	Sinking fund	Dec. 31, 1916	68,105	439,931	1,006,150	1,514,186	1,347,680	132,181	34,325
	Public trust funds:								
	Municipal	Dec. 31, 1916	73,014	31,444	170,481	274,939	196,534	77,802	603
	Nonmunicipal	Dec. 31, 1916	.....	42,240	44,148	86,388	80,674	.....	5,714
	Investment fund	Dec. 31, 1916	3,742	5,479	29,100	38,321	34,260	.....	4,061
	Private trust fund	Dec. 31, 1916	.....	588,901	469,304	1,058,205	382,038	.....	676,167
	County supervisors' fund		198,037	116,890	.....	314,927	.....	161,925	153,002
	General treasury	Sept. 30, 1916	198,037	116,890	.....	314,927	.....	161,925	153,002
26	Providence, R. I.		6,995,480	7,210,548	1,130,235	15,336,263	1,710,466	7,349,083	6,276,714
	General treasury	Sept. 30, 1916	6,601,533	4,581,536	456,122	11,639,191	1,390,520	7,267,588	2,981,083
	City official fee fund	Sept. 30, 1916	6,863	.....	.....	6,863	.....	6,863	.....
	Hunters' license fund	Dec. 31, 1916	.....	1,686	.....	1,686	.....	.....	1,686
	Sinking fund	Sept. 30, 1916	326,405	1,997,768	497,472	2,821,645	134,760	.....	2,686,885
	Public trust funds:								
	Municipal	Sept. 30, Dec. 31, 1916	49,001	125,869	38,843	213,713	34,768	74,632	104,313
	Nonmunicipal	Sept. 30, 1916	.....	18,616	9,643	28,259	2,759	.....	25,500
	Investment funds	Sept. 30, 1916	11,678	465,543	125,111	602,332	142,629	.....	459,703
	Private trust fund	Sept. 30, 1916	.....	19,530	3,044	22,574	5,030	.....	17,544
27	St. Paul, Minn.		6,484,305	4,095,166	2,616,852	13,196,323	2,294,262	7,094,623	3,807,438
	General treasury	Dec. 31, 1916	6,203,440	2,911,891	2,067,750	11,183,081	1,991,403	7,016,598	2,175,075
	Sinking funds	Dec. 31, 1916	234,325	1,109,380	537,479	1,881,184	290,799	679	1,589,706
	Public trust funds	Sept. 30, Dec. 31, 1916	46,540	73,895	11,623	132,058	12,055	77,346	42,657
28	Louisville, Ky.		6,158,770	2,712,341	2,204,749	11,075,860	2,478,084	5,845,115	2,752,661
	General treasury	Aug. 31, 1916	4,394,409	880,394	187,124	5,461,927	324,194	2,913,742	2,223,991
	Children's guardians fund	Dec. 31, 1916	17,265	10,952	654	28,871	4,959	23,618	294
	Hospital commission fund	Aug. 31, 1916	.....	.....	314	314	314	.....	.....
	Tuberculosis hospital fund	Dec. 31, 1916	39,766	69,052	2,225	111,043	2,025	109,018	.....
	House of refuge fund	Aug. 31, 1916	832	82,310	16,558	99,700	14,382	72,812	12,506
	School fund	June 30, 1916	325,776	917,798	534,747	1,778,321	172,340	1,463,284	142,697
	Library fund	Aug. 31, 1916	38,923	65,038	308	104,269	299	103,332	638
	Park fund	Aug. 31, 1916	5,213	191,185	48	196,446	3,921	148,744	43,781
	Water fund	Dec. 31, 1916	727,907	43,658	309,411	1,080,976	488,353	380,876	211,747
	Cash in transit	Aug. 31, 1916	.....	1,150	1,023	2,173	1,150	.....	1,023
	Sinking fund	Dec. 31, 1916	584,974	317,104	1,126,667	2,028,745	1,431,452	590,213	7,080
	Public trust funds	Aug. 31, 1916	5,764	42,702	25,670	74,136	34,695	39,374	67
	Investment fund	Dec. 31, 1916	17,941	90,998	.....	108,939	.....	102	108,837
29	Columbus, Ohio		5,289,316	6,757,821	1,503,403	13,550,540	1,710,378	5,965,516	5,874,646
	City corporation		3,948,622	6,629,590	820,722	11,398,934	1,153,094	4,587,625	5,658,215
	General treasury	Dec. 31, 1916	3,572,253	2,588,233	704,256	6,864,742	805,750	3,613,036	2,445,956
	Fee and special funds	Dec. 31, 1916	53,154	.....	.....	53,154	.....	53,154	.....
	Library fund	Dec. 31, 1916	337	.....	17	354	3	351	.....
	Sinking funds	Dec. 31, 1916	294,449	3,743,714	109,736	4,147,899	336,967	886,167	2,924,765
	Public trust funds	Dec. 31, 1916	28,429	28,215	3,033	59,677	4,380	34,917	20,380
	Private trust funds	Dec. 31, 1916	.....	269,428	3,680	273,108	5,994	.....	267,114
	School district		1,340,694	128,231	682,681	2,151,606	557,284	1,377,891	216,431
	General treasury	Aug. 31, 1916	1,283,964	318	636,047	1,920,329	511,636	1,235,826	122,867
	Fee and special funds	Aug. 31, 1916	22,546	.....	.....	22,546	.....	22,546	.....
	Sinking funds	Aug. 31, 1916	14,708	113,418	40,056	168,182	36,429	60,127	71,626
	Public trust funds	Aug. 31, 1916	19,476	14,495	6,578	40,549	9,219	9,392	21,938
30	Oakland, Cal.		5,898,734	741,863	1,211,356	7,851,953	1,387,837	5,516,985	947,131
	City corporation		4,091,679	595,021	958,278	5,644,978	1,071,644	3,787,698	785,636
	General treasury	June 30, 1917	3,370,594	387,292	891,975	4,649,861	1,002,307	3,057,999	589,555
	Special assessment fund	June 30, 1917	694,823	5,480	.....	700,303	.....	700,303	.....
	Convict labor account	June 30, 1917	3,000	.....	.....	3,000	.....	3,000	.....
	Sinking fund	June 30, 1917	.....	.....	1,000	1,000	1,000	.....	.....
	Public trust funds	June 30, 1917	23,262	830	5,624	29,716	1,154	26,396	2,166
	Private trust fund	June 30, 1917	.....	201,419	59,679	261,098	67,183	.....	193,915
	School district		1,803,064	146,842	246,890	2,196,796	311,608	1,727,343	157,845
	General treasury	June 30, 1917	1,712,250	146,835	167,870	2,026,955	235,820	1,681,797	109,338
	Bond and interest fund	June 30, 1917	90,814	7	79,019	169,840	75,783	45,545	48,507
	Public trust fund	June 30, 1917	.....	.....	1	1	.....	1	.....
	Sanitary district		3,991	.....	6,188	10,179	4,585	1,944	3,650
	General treasury	June 30, 1917	3,991	.....	6,188	10,179	4,585	1,944	3,650

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.								
31	Toledo, Ohio		$4,511,121	$4,829,394	$2,928,142	$12,268,657	$2,180,020	$5,791,285	$4,297,352
	City corporation		3,313,695	4,030,893	1,607,641	8,952,229	1,347,585	3,737,485	3,867,159
	General treasury	Dec. 31, 1916	3,177,756	2,070,268	1,350,484	6,598,508	1,229,557	3,143,559	2,225,392
	Fee and special funds	Dec. 31, 1916	25,411			25,411		25,411	
	Sinking funds	Dec. 31, 1916	90,044	1,851,276	208,755	2,150,075	47,944	505,644	1,596,487
	Public trust funds:								
	Municipal	Dec. 31, 1916	9,845	60,104	38,906	108,855	40,097	62,176	6,582
	Nonmunicipal	Dec. 31, 1916		2,672	268	2,940	228		2,712
	Investment fund	Dec. 31, 1916	10,639	10,440	615	21,694	1,387	695	19,612
	Private trust funds	Dec. 31, 1916		36,133	8,613	44,746	28,372		16,374
	School district		1,197,426	798,501	1,320,501	3,316,428	832,435	2,053,800	430,193
	General treasury	Aug. 31, 1916	1,148,015	552,406	1,278,940	2,979,361	796,970	1,879,326	303,065
	Fee and special funds	Aug. 31, 1916	22,768			22,768		22,768	
	Sinking fund	Aug. 31, 1916	8,532	233,111	30,665	272,308	33,070	143,863	95,375
	Public trust fund	June 30, 1916	18,111	12,984	10,896	41,991	2,395	7,843	31,753
32	Atlanta, Ga.		3,858,293	990,596	457,453	5,306,342	426,969	3,771,053	1,108,320
	General treasury	Dec. 31, 1916	3,823,968	779,396	457,453	5,060,817	426,769	3,738,828	895,220
	Convict labor account	Dec. 31, 1916	32,225			32,225		32,225	
	Sinking fund	Dec. 31, 1916		211,000		211,000			211,000
	Public trust funds:								
	Municipal	Dec. 31, 1916	2,100			2,100			2,100
	Nonmunicipal	Dec. 31, 1916		200		200	200		
33	Birmingham, Ala.		2,224,914	457,401	950,928	3,633,243	957,122	2,106,612	569,509
	General treasury	Sept. 30, 1916	2,169,760	323,509	479,908	2,973,177	409,414	2,077,776	485,987
	Convict labor account	Sept. 30, 1916	21,867			21,867		21,867	
	Library funds	Sept. 30, 1916	5,097		829	5,926	296	5,630	
	Petty cash fund	Sept. 30, 1916			1,500	1,500	1,500		
	Sinking fund	Sept. 30, 1916	14,401	92,030	464,809	571,240	535,240		36,000
	Public trust fund	Sept. 30, 1916	8,003	329		8,332	6,664	1,339	329
	Investment fund	Sept. 30, 1916	5,786	25,809		31,595			31,595
	Private trust fund	Sept. 30, 1916		15,724	3,882	19,606	4,008		15,598
34	Omaha, Nebr.		5,705,515	3,205,281	1,507,394	10,418,190	2,033,215	5,204,060	3,180,915
	City corporation		3,363,981	1,254,486	1,081,513	5,699,980	943,542	2,977,567	1,778,871
	General treasury	Dec. 31, 1916	2,211,907	697,787	571,247	3,480,941	550,549	2,454,682	475,710
	Sinking funds	Dec. 31, 1916	1,120,347	458,971	481,057	2,060,375	375,331	513,581	1,171,463
	Public trust funds	Dec. 31, 1916	31,727	756	5,544	38,027	5,761	9,304	22,962
	Private trust funds	Dec. 31, 1916		96,972	23,665	120,637	11,901		108,736
	School district		1,376,659	1,260,796	232,816	2,870,271	1,026,367	1,492,738	351,166
	General treasury	June 30, 1916	1,358,881	1,105,422	163,490	2,627,793	901,403	1,394,380	332,010
	Sinking fund	June 30, 1916	7,172	132,948	38,624	178,744	83,572	76,923	18,249
	Public trust fund	June 30, 1916	8,954	12,426	9,342	30,722	9,185	21,435	102
	Investment fund	June 30, 1916	1,652	10,000	21,360	33,012	32,207		805
	Water district		964,875	689,999	193,065	1,847,939	63,306	733,755	1,050,878
	General treasury	Dec. 31, 1916	924,277	85,132	193,065	1,202,474	63,306	733,755	405,413
	Sinking fund	Dec. 31, 1916		218,911		218,911			218,911
	Investment fund	Dec. 31, 1916	40,598	385,956		426,554			426,554
35	Worcester, Mass.		5,413,454	7,509,151	398,138	13,320,743	359,343	5,180,220	7,781,180
	General treasury	Nov. 30, 1916	5,140,279	6,180,112	62,236	11,382,627	149,145	5,090,416	6,143,066
	Hunters' and dog license fund	Nov. 30, 1916		9,023		9,023			9,023
	Sinking funds	Nov. 30, 1916	225,977	1,176,795	318,409	1,721,181	186,701		1,534,480
	Public trust funds:								
	Municipal	Nov. 30, 1916	37,963	4,600	12,177	54,740	10,956	451	43,333
	Nonmunicipal	Nov. 30, 1916		20,268		20,268			20,268
	Investment fund	Nov. 30, 1916; Jan. 31, 1917.	9,235	77,789	5,316	92,340	124	89,353	2,863
	Private trust fund	Sept. 15, Nov. 30, 1916.		40,564		40,564	12,417		28,147
36	Richmond, Va.		4,307,352	5,839,891	557,506	10,704,749	774,966	5,068,836	4,860,947
	General treasury	Jan. 31, 1917	4,040,530	3,757,044	263,613	8,061,187	429,567	3,249,416	4,382,204
	Public baths fund	Jan. 31, 1917	4,569	5,006	2,679	12,254	2,924	9,324	6
	School fund	June 30, 1916	93,693	1,043,075	11,595	1,148,363	12,934	1,129,537	5,892
	Sinking fund	Jan. 31, 1917	149,887	1,012,006	273,263	1,435,156	317,276	673,898	443,982
	Public trust funds:								
	Municipal	June 30, Oct. 31, 1916; Jan. 31, 1917.	17,411	13,720	892	32,023	1,539	6,661	23,823
	Nonmunicipal	Jan. 31, 1917		5,040		5,040			5,040
	Investment fund	Jan. 31, 1917	1,262	4,000	5,464	10,726	10,726		

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.								
37	Syracuse, N. Y.		$4,348,215	$6,634,867	$2,025,565	$13,008,647	$1,801,555	$4,593,566	$6,613,526
	City corporation		4,264,782	6,528,976	2,025,565	12,819,323	1,801,555	4,493,248	6,524,520
	General treasury	Dec. 31, 1916	4,223,219	6,133,702	1,827,752	12,184,673	1,733,903	4,256,303	6,194,467
	Sewer fund	Nov. 30, 1916	4,202	.....	143,359	147,561	15,654	131,907	.....
	Library fund	Dec. 31, 1916	1,538	50,200	214	51,952	177	51,775	.....
	Sinking fund	Dec. 31, 1916	35	65,685	.....	65,720	.....	.....	65,720
	Public trust funds	July 31, Dec. 31, 1916.	35,788	39,882	33,054	108,724	20,309	53,263	35,152
	Private trust funds	Dec. 31, 1916	.....	239,507	21,186	260,693	31,512	.....	229,181
	County supervisors' fund		83,433	105,891	.....	189,324	.....	100,318	89,006
	General treasury	Oct. 31, 1916	83,433	105,891	.....	189,324	.....	100,318	89,006
38	Spokane, Wash.		3,733,231	1,063,658	548,447	5,345,336	989,490	3,010,736	1,345,110
	City corporation		2,622,344	742,146	463,381	3,827,871	663,481	2,058,389	1,106,001
	General treasury	Dec. 31, 1916	2,558,544	596,001	414,961	3,569,506	655,993	2,046,397	867,116
	Cash in transit	Dec. 31, 1916	.....	1	.....	1	1	.....	.....
	Sinking fund	Dec. 31, 1916	58,813	140,436	45,800	245,049	7,043	.....	238,006
	Public trust fund	Dec. 31, 1916	4,987	5,708	2,620	13,315	444	11,992	879
	School district		1,110,887	321,512	85,066	1,517,465	326,009	952,347	239,109
	General treasury	June 30, 1916	941,873	321,512	57,085	1,320,470	241,509	854,454	224,507
	Sinking fund	June 30, 1916	169,014	.....	27,981	196,995	84,500	97,893	14,602
39	New Haven, Conn.		3,307,772	2,575,898	267,848	6,151,518	204,469	3,201,231	2,745,818
	City corporation		3,232,963	2,530,214	263,431	6,026,608	199,960	3,123,962	2,702,656
	General treasury	Dec. 31, 1916	3,038,296	1,134,931	235,630	4,408,857	148,977	1,894,907	2,364,973
	Hunters' license fund	Dec. 31, 1916	370	1,573	.....	1,943	.....	.....	1,943
	Court fee fund	Dec. 31, 1916	51,404	.....	195	51,599	.....	21,272	30,327
	School fund	Dec. 31, 1916	75,677	1,035,890	361	1,111,928	16,568	1,029,378	65,982
	Library fund	Dec. 31, 1916	2,374	44,851	36	47,761	214	47,465	82
	Park fund	Dec. 31, 1916	8,498	79,248	97	87,843	63	87,780	.....
	Sinking fund	Dec. 31, 1916	1,316	187,000	4,655	192,971	2,471	.....	190,500
	Public trust funds	Aug. 31, Dec. 31, 1916.	54,528	46,721	22,457	123,706	31,667	43,160	48,879
	Westville school district		64,014	42,682	4,403	111,099	4,019	66,950	40,130
	General treasury	July 15, 1916	63,828	40,573	2,414	106,815	1,825	66,950	38,040
	Sinking fund	July 15, 1916	186	1,875	.....	2,061	.....	.....	2,061
	Public trust fund (nonmunicipal)	July 15, 1916	.....	234	1,989	2,223	2,194	.....	29
	Borough of Fairhaven, East		10,795	3,002	14	13,811	490	10,319	3,002
	General treasury	May 31, 1916	10,795	3,002	14	13,811	490	10,319	3,002
40	Memphis, Tenn.		3,253,983	2,675,204	838,045	6,767,232	727,691	3,344,174	2,695,367
	General treasury	Dec. 31, 1916	2,290,603	1,210,187	400,479	3,901,269	.....	1,987,900	1,913,369
	Park fund	Dec. 31, 1916	10,256	190,596	33,953	234,805	40,387	188,026	6,392
	Waterworks fund	Dec. 31, 1916	439,514	236,787	57,853	734,154	256,226	398,965	78,963
	Library fund	Jan. 16, 1917	2,979	46,794	8,856	58,629	8,021	42,561	8,047
	School fund	June 30, 1916	277,198	644,984	.....	922,182	.....	690,195	231,987
	Sinking fund	Dec. 31, 1916	233,433	345,856	336,904	916,193	423,057	36,527	456,609
41	Scranton, Pa.		2,138,431	585,086	879,393	3,602,910	822,504	2,093,725	686,681
	City corporation		1,232,788	208,193	620,165	2,061,146	584,220	1,218,086	258,840
	General treasury	Dec. 31, 1916	1,066,212	162,722	426,012	1,654,946	399,982	1,108,496	146,468
	Library fund	Dec. 31, 1916	942	20,880	1,368	23,190	1,214	21,976	.....
	Sinking fund	Dec. 31, 1916	159,776	8,000	190,851	358,627	181,067	80,396	97,164
	Public trust funds	May 31, Dec. 31, 1916.	5,470	14,591	1,492	21,553	1,758	7,207	12,588
	Investment fund	May 31, 1916	388	2,000	442	2,830	199	11	2,620
	School district		905,643	376,893	259,228	1,541,764	238,284	875,639	427,841
	General treasury	July 3, 1916	881,170	250,433	47,981	1,179,584	82,543	801,462	295,579
	Sinking fund	July 3, 1916	14,191	106,860	208,099	329,150	152,163	64,437	112,550
	Public trust fund	June 30, 1916	10,194	19,200	286	29,680	228	9,740	19,712
	Investment funds	July 3, 1916	88	400	2,862	3,350	3,350	.....	.....
42	Paterson, N. J.		2,600,272	3,767,077	702,562	7,069,911	358,283	2,842,166	3,869,462
	General treasury	June 30, 1917	2,090,652	2,559,248	209,972	4,859,872	91,968	1,731,954	3,035,950
	School fund	June 30, 1917	431,585	849,084	919	1,281,588	1,945	1,039,502	240,141
	Library fund	June 30, 1917	1,945	35,000	125	37,070	.....	37,070	.....
	Bonds matured and unpaid fund	June 30, 1917	.....	.....	4,000	4,000	4,000	.....	.....
	Recorder's fund	June 30, 1917	290	936	.....	1,226	.....	290	936
	Hunting and fishing license fund	June 30, 1917	556	3,879	.....	4,435	.....	556	3,879
	Sinking fund	June 30, 1917	59,889	296,624	466,399	822,912	243,791	625	578,496
	Public trust funds	May 31, June 30, 1917.	14,994	14,864	4,591	34,449	2,280	32,169	.....
	Investment fund	June 30, 1917	361	2,206	3,134	5,701	5,701	.....	.....
	Private trust funds	June 30, 1917	.....	5,236	13,422	18,658	8,598	.....	10,060

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 59.]

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 1917—Continued.								
43	Grand Rapids, Mich.		$3,226,342	$2,343,618	$326,135	$5,896,095	$426,723	$3,249,000	$2,220,372
	City corporation		2,129,233	2,063,249	244,661	4,437,143	270,609	2,021,998	2,144,536
	General treasury	Mar. 31, 1917	2,112,296	1,731,384	95,623	3,939,303	56,974	1,890,295	1,992,034
	Sinking funds	Mar. 31, 1917	16,684	259,985	97,313	373,982	127,428	131,396	115,158
	Public trust funds:								
	Municipal	Mar. 31, 1917	253	390	234	877	180	307	390
	Nonmunicipal	Mar. 31, 1917	.....	71,490	51,491	122,981	86,027	.....	36,954
	School district		1,097,109	280,369	81,474	1,458,952	156,114	1,227,002	75,836
	General treasury	June 30, 1917	1,096,880	270,169	80,795	1,447,844	155,206	1,216,997	75,641
	Public trust fund	June 30, 1917	229	.....	679	908	908	.....	.....
	Investment fund	June 30, 1917	.....	10,200	.....	10,200	.....	10,005	195
44	Fall River, Mass.		3,105,638	2,953,183	562,863	6,621,684	425,132	3,295,785	2,900,767
	General treasury	Dec. 31, 1916	2,980,172	2,580,917	209,926	5,771,015	140,026	3,292,718	2,338,271
	Board of police incidental fund	Dec. 31, 1916	2,916	.....	8	2,924	99	539	2,286
	Hunters' and dog license fund	Dec. 31, 1916	.....	6,099	.....	6,099	.....	.....	6,099
	Cash in transit	Dec. 31, 1916	.....	44,517	57,330	101,847	44,517	.....	57,330
	Sinking fund	Dec. 31, 1916	120,393	312,839	293,698	726,930	238,960	.....	487,970
	Public trust funds:								
	Municipal	Dec. 31, 1916	2,157	.....	1,901	4,058	1,530	2,528	.....
	Nonmunicipal	Dec. 31, 1916	.....	8,811	.....	8,811	.....	.....	8,811
45	Dayton, Ohio		2,913,620	2,242,651	1,948,178	7,104,449	2,379,104	3,602,994	1,122,351
	City corporation		2,071,402	1,798,989	1,124,385	4,994,776	1,374,313	2,634,541	985,922
	General treasury	Dec. 31, 1916	1,232,522	1,480,395	1,117,958	3,830,875	1,356,231	2,228,370	246,274
	Convict labor account	Dec. 31, 1916	17,083	.....	.....	17,083	.....	17,083	.....
	Fee and special funds	Dec. 31, 1916	23,344	.....	.....	23,344	.....	23,344	.....
	Sinking fund	Dec. 31, 1916	757,245	307,604	1,515	1,066,364	2,243	335,888	728,233
	Public trust funds	Dec. 31, 1916	41,208	10,990	4,912	57,110	15,839	29,856	11,415
	School district		842,218	443,662	823,793	2,109,673	1,004,791	968,453	136,429
	General treasury	Aug. 31, 1916	676,756	378,382	782,853	1,837,991	959,376	846,746	31,869
	Library and museum fund	Aug. 31, 1916	50,002	7	5,045	55,054	548	54,499	7
	Cash in transit	Aug. 31, 1916	.....	.....	3,215	3,215	.....	.....	3,215
	Fee and special funds	Aug. 31, 1916	12,861	.....	.....	12,861	.....	12,861	.....
	Sinking fund	Aug. 31, 1916	75,545	52,064	30,061	157,670	29,439	43,682	84,549
	Public trust fund	Aug. 31, 1916	27,054	13,209	2,619	42,882	15,428	10,665	16,789
46	Dallas, Tex.		3,726,738	490,601	1,625,120	5,842,459	990,075	3,950,251	902,133
	General treasury	Apr. 30, 1917	2,734,058	352,539	954,530	4,041,127	445,445	3,177,894	417,788
	Street paving and sewer improvement fund.	Apr. 30, 1917	437,680	.....	.....	437,680	.....	437,680	.....
	Convict labor account	Apr. 30, 1917	6,332	.....	.....	6,332	.....	6,332	.....
	Library fund	Apr. 30, 1917	1,687	19,758	1,581	23,026	1,591	21,435	.....
	Sinking fund	Apr. 30, 1917	546,236	112,694	663,144	1,322,074	534,448	306,784	480,842
	Public trust funds	Apr. 30, 1917	745	3,332	.....	4,077	3,738	126	213
	Private trust fund	Apr. 30, 1917	.....	2,278	5,865	8,143	4,853	.....	3,290
47	San Antonio, Tex.		2,618,108	1,815,353	2,230,427	6,663,888	2,085,515	2,974,790	1,603,583
	City corporation		1,965,088	1,784,789	1,288,086	5,037,963	1,611,121	1,851,982	1,574,860
	General treasury	May 31, 1917	1,471,246	1,445,428	420,482	3,337,156	1,154,707	1,526,494	655,955
	Library fund	May 31, 1917	1,136	17,792	18,046	36,974	17,451	19,073	450
	Sinking funds	May 31, 1917	491,906	309,133	848,706	1,649,745	438,494	305,390	905,861
	Public trust fund	May 31, 1917	800	10,200	633	11,633	120	1,025	10,488
	Private trust fund	May 31, 1917	.....	2,236	219	2,455	349	.....	2,106
	School district		653,020	30,564	942,341	1,625,925	474,394	1,122,808	28,723
	General treasury	May 31, 1917	602,274	2,559	797,820	1,402,653	316,943	1,057,008	28,702
	Sinking fund	May 31, 1917	50,746	28,005	144,521	223,272	157,451	65,800	21
48	Bridgeport, Conn.		3,113,737	2,679,784	1,109,075	6,902,596	2,081,634	4,188,954	632,008
	General treasury	Mar. 31, 1917	3,035,682	2,587,736	1,086,717	6,710,135	2,061,804	4,157,891	490,440
	City courts fund	Feb. 28, 1917	30,836	3,275	.....	34,111	.....	83	34,028
	Health inspection fund	Mar. 31, 1917	2,953	.....	.....	2,953	142	.....	2,811
	Town farm contingent fund	Mar. 31, 1917	245	.....	.....	245	243	.....	2
	Library fund	May 31, 1917	8,493	34	6,434	14,961	8,009	5,918	1,034
	Sinking fund	Mar. 31, 1917	25,119	74,103	14,872	114,094	10,743	.....	103,351
	Public trust funds	Mar. 31, 1917	10,409	14,636	1,052	26,097	693	25,062	342
49	New Bedford, Mass.		3,431,242	3,935,838	369,267	7,736,347	517,900	3,473,060	3,745,387
	General treasury	Nov. 30, 1916	3,335,426	3,764,068	333,817	7,433,311	390,655	3,465,432	3,577,224
	Library fund	Nov. 30, 1916	1,010	.....	77	1,087	14	.....	1,073
	Hunters' and dog license fund	Nov. 30, 1916	.....	7,946	.....	7,946	.....	.....	7,946
	Sinking funds	Dec. 31, 1916	78,958	145,302	21,927	246,187	117,023	.....	129,164
	Public trust funds:								
	Municipal	Nov. 30, Dec. 2, 1916.	15,848	20	8,195	24,063	6,551	7,628	9,884
	Nonmunicipal	Nov. 30, 1916	.....	18,502	5,251	23,753	3,657	.....	20,096

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 1917—Continued.								
50	Salt Lake City, Utah		$4,015,627	$2,052,844	$661,825	$6,730,296	$1,249,536	$4,081,298	$1,399,462
	City corporation		2,884,461	1,794,856	655,613	5,334,930	1,044,430	2,966,319	1,324,181
	General treasury	Dec. 31, 1916	2,878,983	1,695,627	567,657	5,142,267	909,384	2,958,840	1,274,043
	Convict labor account	Dec. 31, 1916	5,478			5,478		5,478	
	Sinking fund	Dec. 31, 1916		48,033	81,944	129,977	129,977		
	Public trust fund (nonmunicipal).	Dec. 31, 1916		46,956	6,012	52,968	5,069		47,899
	Investment fund	Dec. 31, 1916		4,240		4,240		2,001	2,239
	School district		1,131,166	257,988	6,212	1,395,366	205,106	1,114,979	75,281
	General treasury	June 30, 1916	1,036,342	257,927	2,564	1,346,833	189,276	1,113,262	44,295
	Sinking fund	June 30, 1916	35,000		753	35,753	7,753		28,000
	Public trust fund	June 30, 1916	9,824	61	2,895	12,780	8,077	1,717	2,986
51	Nashville, Tenn		2,584,542	2,129,659	2,172,280	6,886,481	1,774,776	2,802,437	2,309,268
	General treasury	Dec. 31, 1916	2,522,581	1,211,207	1,568,624	5,302,412	988,507	2,498,845	1,815,060
	Convict labor account	Dec. 31, 1916	7,521			7,521		7,521	
	Library fund	Dec. 31, 1916	797	15,011	502	16,310	249	16,050	11
	Park fund	Dec. 31, 1916	2,830	183,698	778	187,306	13,836	138,979	34,491
	Sinking funds	Dec. 31, 1916	47,557	713,699	600,650	1,361,906	772,025	130,175	459,706
	Public trust funds	Dec. 31, 1916	3,256	6,044	1,726	11,026	159	10,867	
52	Cambridge, Mass		3,822,333	5,270,518	326,377	9,419,228	365,038	3,409,026	5,645,164
	General treasury	Mar. 31, 1917	3,630,055	3,705,899	8,367	7,344,321	97,357	3,406,677	3,840,287
	Hunters' and dog license fund	Mar. 31, 1917		4,093		4,093			4,093
	Sinking funds	Mar. 31, 1917	186,572	1,547,552	312,657	2,046,781	262,062		1,784,719
	Public trust funds:								
	Municipal	Mar. 31, 1917	5,706		5,353	11,059	5,619	2,349	3,091
	Nonmunicipal	Mar. 31, 1917		12,835		12,835			12,835
	Private trust fund	Mar. 31, 1917		139		139			139
53	Lowell, Mass		2,502,332	2,637,670	361,088	5,501,090	332,692	2,732,719	2,435,679
	General treasury	Dec. 31, 1916	2,439,959	2,382,689	334,767	5,157,415	314,254	2,726,664	2,116,497
	Hunters' and dog license fund	Dec. 31, 1916		5,379		5,379			5,379
	Sinking funds	Dec. 31, 1916	56,242	238,342	16,230	310,814	4,175		306,639
	Public trust funds:								
	Municipal	Dec. 31, 1916	6,131	55	76	6,262	3	6,055	204
	Nonmunicipal	Dec. 31, 1916		11,205	10,015	21,220	14,260		6,960
54	Tacoma, Wash		3,396,752	1,137,452	449,504	4,983,708	530,581	2,655,177	1,797,950
	City corporation		2,490,713	1,096,089	275,147	3,861,949	393,759	1,859,969	1,608,221
	General treasury	Dec. 31, 1916	2,360,995	457,860	118,301	2,937,156	303,737	1,681,996	951,423
	Sinking fund	Dec. 31, 1916	123,766	629,700	154,673	908,139	89,559	166,787	651,793
	Public trust funds	Dec. 31, 1916	4,552	3,124	2,173	9,849	463	9,386	
	Investment fund	Dec. 31, 1916	1,400	5,405		6,805		1,800	5,005
	School district		790,293	40,756	153,435	984,484	108,799	689,459	186,226
	General treasury	June 30, 1916	716,697	35,683	91,653	844,033	15,493	645,393	183,147
	Sinking fund	June 30, 1916	73,483	3,469	61,779	138,731	91,586	44,066	3,079
	Public trust fund	June 30, 1916	113	1,604	3	1,720	1,720		
	Park district		115,746	607	20,922	137,275	28,023	105,749	3,503
	General treasury	Dec. 31, 1916	115,746	607	20,922	137,275	28,023	105,749	3,503
55	Houston, Tex		3,099,549	8,241,319	2,561,816	13,902,684	2,080,355	5,181,701	6,640,628
	General treasury	Dec. 31, 1916	3,058,707	6,574,210	2,150,776	11,783,693	1,743,832	4,373,988	5,665,873
	Library and lyceum funds	Dec. 31, 1916	979	14,400	1,267	16,646	551	16,095	
	Incidental expense fund	Dec. 31, 1916		1,100	1,825	2,925	2,575		350
	Board of liquidation fund	Dec. 31, 1916		797,295	74	797,369	149	791,618	5,602
	Sinking fund	Dec. 31, 1916	39,863	854,314	407,874	1,302,051	333,248		968,803
56	Trenton, N. J		2,690,583	2,497,318	840,108	6,028,009	643,051	2,774,456	2,610,502
	General treasury	Feb. 28, 1917	2,581,411	1,778,488	369,656	4,729,555	271,428	2,754,325	1,703,802
	Recorder's fund	Feb. 28, 1917		972		972			972
	Hunters' license fund	Dec. 31, 1916		4,358		4,358			4,358
	Sinking fund	Feb. 28, 1917	89,423	689,856	460,288	1,239,567	355,794	392	883,381
	Public trust funds	Dec. 31, 1916, Feb. 28, Apr. 30, 1917.	19,749	23,321	8,640	51,710	14,451	19,739	17,520
	Private trust fund	Feb. 28, 1917		323	1,524	1,847	1,378		469

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.								
57	Hartford, Conn.		$4,204,447	$2,248,531	$1,023,683	$7,476,661	$763,097	$4,272,365	$2,441,199
	City corporation		3,391,075	1,989,080	915,692	6,295,847	610,577	3,500,722	2,184,548
	General treasury	Mar. 31, 1917	2,663,938	1,113,168	642,482	4,419,588	236,959	2,401,304	1,781,325
	Police department fund	Mar. 31, 1917	8,158			8,158		530	7,628
	Town clerk's fee fund	Mar. 31, 1917	1,400			1,400		1,400	
	High school fund	Mar. 31, 1917	808	215,946	2,389	219,143	2,752	216,339	52
	Park fund	Mar. 31, 1917	17,166	91,850	1,251	110,267	8,881	101,386	
	Waterworks fund	Feb. 28, 1917	476,884	400,000	80,377	957,261	116,598	741,663	99,000
	Cemetery fund	Mar. 31, 1917	6,201	10,408	1,285	17,894	3,412	11,899	2,583
	Sinking funds	Feb. 28, Mar. 31, 1917.	191,107	109,128	186,018	486,253	237,817		248,436
	Public trust funds:								
	Municipal	Mar. 31, 1917	24,672	45,416	1,152	71,240	3,245	26,201	41,794
	Nonmunicipal	Mar. 31, 1917		581	738	1,319	913		406
	Investment fund	Mar. 31, 1917	741	2,583		3,324			3,324
	School district		813,372	259,451	107,991	1,180,814	152,520	771,643	256,651
	General treasury	May 31, June 1, 2, 4, 9, 11, and 19, 1917.	809,906	231,411	78,177	1,119,494	136,309	771,643	211,542
	Sinking funds	May 31, June 1, 2, 7, 12, and 13, 1917.	3,466	28,040	29,814	61,320	16,211		45,109
58	Reading, Pa.		1,475,609	532,793	267,362	2,275,764	470,795	1,472,211	332,758
	City corporation		1,055,338	311,194	255,231	1,621,763	439,522	1,017,782	164,459
	General treasury	Dec. 31, 1916	1,038,459	152,446	177,054	1,367,959	228,815	1,015,034	124,110
	Sinking fund	Dec. 31, 1916	16,879	151,050	70,729	238,658	203,025	2,748	32,885
	Private trust fund	Dec. 31, 1916		7,698	7,448	15,146	7,682		7,464
	School district		420,271	221,599	12,131	654,001	31,273	454,429	168,299
	General treasury	June 30, 1916	412,763	167,122	3,678	583,563	4,463	429,824	149,276
	Sinking fund	June 30, 1916	1,088	49,700	7,611	58,399	26,264	19,177	12,958
	Public trust fund	June 30, 1916	6,420	4,777	842	12,039	546	5,428	6,065
59	Youngstown, Ohio		2,737,094	1,816,205	1,975,942	6,529,241	1,985,204	2,788,304	1,755,733
	City corporation		1,863,391	1,432,567	1,497,826	4,793,784	1,525,088	1,817,590	1,451,106
	General treasury	Dec. 31, 1916	1,420,538	794,261	1,460,094	3,674,893	1,473,103	1,509,398	692,392
	Park fund	Dec. 31, 1916	55,783		5,125	60,908	14,311	15,597	31,000
	Fee and special funds	Dec. 31, 1916	25,755			25,755		22,045	3,710
	Sinking funds	Dec. 31, 1916	351,453	597,945	23,132	972,530	32,767	252,286	687,477
	Public trust funds	Dec. 31, 1916	9,862	40,361	9,475	59,698	4,907	18,264	36,527
	School district		873,703	383,638	478,116	1,735,457	460,116	970,714	304,627
	General treasury	Aug. 31, 1916	763,717	343,684	347,187	1,454,588	353,052	903,933	197,603
	Fee and special funds	Aug. 31, 1916	9,008			9,008		9,008	
	Sinking fund	Aug. 31, 1916	91,227		127,891	219,118	97,868	50,910	70,340
	Public trust funds	Oct. 31, Aug. 31, 1916.	9,751	39,954	3,038	52,743	9,196	6,863	36,684
60	Fort Worth, Tex.		1,867,782	988,971	148,964	3,005,717	116,006	1,921,985	967,726
	General treasury	June 30, 1917	1,302,241	289,283	81,296	1,672,820	39,124	1,093,296	540,400
	Special assessment fund	June 30, 1917	109,034			109,034		109,034	
	Convict labor account	June 30, 1917	7,808			7,808		7,808	
	School fund	Aug. 31, 1916	104,576	373,991	12,266	490,833	4,531	425,814	60,488
	Library fund	Dec. 31, 1916	666	12,300	1,543	14,509	3,249	11,260	
	Sinking funds	Aug. 31, 1916, June 30, 1917.	331,744	293,260	53,332	678,336	66,537	270,686	341,113
	Investment funds	June 30, Aug. 31, 1916.	11,713	20,137	527	32,377	2,565	4,087	25,725
61	Camden, N. J.		2,177,193	1,746,263	428,238	4,351,694	422,233	2,282,192	1,647,269
	General treasury	Dec. 31, 1916	2,095,684	1,389,273	386,242	3,871,199	205,149	2,262,981	1,403,069
	Convict labor account	Dec. 31, 1916	956			956		956	
	Sinking fund	Dec. 31, 1916	70,224	346,604	38,594	455,422	213,122	300	242,000
	Public trust funds	Dec. 31, 1916	10,329	10,386	3,402	24,117	3,962	17,955	2,200
62	Albany, N. Y.		3,352,158	2,699,938	338,872	6,390,968	403,115	3,899,283	2,088,570
	City corporation		3,233,797	2,557,779	338,872	6,130,448	403,115	3,757,124	1,970,209
	General treasury	Dec. 31, 1916	3,166,480	2,173,643	213,452	5,553,575	196,789	3,722,737	1,634,049
	Cash in transit	Dec. 31, 1916		16,920	12,672	29,592	16,920		12,672
	Sinking fund	Dec. 31, 1916	43,485	350,301	81,807	475,593	152,249	1,661	321,683
	Public trust fund	Dec. 31, 1916	23,532	16,915	30,941	71,388	37,157	32,726	1,505
	Investment fund	Dec. 31, 1916	300			300			300
	County supervisors' fund		118,361	142,159		260,520		142,159	118,361
	General treasury	Oct. 31, 1916	118,361	142,159		260,520		142,159	118,361

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917—Continued.								
63	Springfield, Mass.		$4,456,871	$4,049,396	$376,033	$8,882,300	$811,428	$4,263,408	$3,807,464
	General treasury	Nov. 30, 1916	4,411,102	3,848,297	283,740	8,543,139	685,423	4,261,558	3,596,158
	Hunters' and dog license fund	Nov. 30, 1916		7,016		7,016			7,016
	Sinking funds	Nov. 30, 1916	44,304	193,221	92,289	329,814	125,758		204,056
	Public trust funds	Oct. 15, Nov. 30, Dec. 31, 1916.	1,465	862	4	2,331	247	1,850	234
64	Lynn, Mass.		2,568,780	3,250,458	233,487	6,052,725	65,746	2,705,255	3,281,724
	General treasury	Dec. 31, 1916	2,503,334	2,425,501	180,027	5,108,862	33,756	2,703,668	2,371,438
	Hunters' and dog license fund	Dec. 31, 1916	282	4,254		4,536		282	4,254
	Sinking funds	Dec. 31, 1916	60,786	781,469	41,947	884,202	22,707		861,495
	Public trust funds:								
	Municipal	Dec. 31, 1916	1,589	399	9,569	11,557	6,195	1,305	4,057
	Nonmunicipal	Dec. 31, 1916		38,807	1,154	39,961	2,574		37,387
	Investment fund	Dec. 31, 1916	2,789	28	790	3,607	514		3,093
65	Des Moines, Iowa		2,230,154	1,507,739	694,970	4,432,863	850,608	2,857,827	724,428
	City corporation		1,166,178	1,354,521	282,771	2,803,470	697,698	1,489,553	616,219
	General treasury	Mar. 31, 1917	1,148,695	1,351,000	253,476	2,753,171	661,074	1,476,334	615,763
	Sinking fund	Mar. 31, 1917	5,847		16,586	22,433	22,433		
	Public trust funds:								
	Municipal	Jan. 1, 1917	11,636	3,113	3,659	18,408	4,874	13,219	315
	Nonmunicipal	Mar. 31, 1917		12	208	220	220		
	Private trust fund	Mar. 31, 1917		396	8,842	9,238	9,097		141
	School district		1,063,976	153,218	412,199	1,629,393	152,910	1,368,274	108,209
	General treasury	June 30, 1917	1,063,976	153,218	412,199	1,629,393	152,910	1,368,274	108,209
66	Lawrence, Mass.		2,064,547	2,861,612	142,926	5,069,085	221,532	2,189,913	2,657,640
	General treasury	Dec. 31, 1916	2,046,580	2,780,574	128,911	4,956,065	206,127	2,189,448	2,560,490
	Hunters' and dog license fund	Nov. 30, 1916	120	1,953		2,073		120	1,953
	Sinking funds	Dec. 31, 1916	17,461	59,324	13,924	90,709	15,314		75,395
	Public trust funds:								
	Municipal	Dec. 31, 1916	386		91	477	91	345	41
	Nonmunicipal	Dec. 31, 1916		19,761		19,761			19,761
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.								
67	Yonkers, N. Y.		$3,299,370	$7,826,996	$229,314	$11,355,680	$137,544	$4,080,515	$7,137,621
	General treasury	Dec. 31, 1916	3,262,817	7,573,463	199,168	11,035,448	67,314	3,987,203	6,980,931
	County supervisors' fund	Dec. 31, 1916	1,499	85,476		86,975	15,639	56,769	14,567
	Library fund	Dec. 31, 1916	1,623	16,700	1,355	19,678	1,644	18,034	
	Hunters' license fund	Dec. 31, 1916		506		506			506
	Sinking fund	Dec. 31, 1916	6,299	123,500	1,138	130,937	30,937		100,000
	Public trust funds	Dec. 31, 1916	27,132	27,351	27,653	82,136	22,010	18,509	41,617
68	Schenectady, N. Y.		2,464,784	3,300,741	226,022	5,991,547	202,485	2,036,473	3,752,589
	General treasury	Dec. 31, 1916	2,435,249	2,998,415	173,091	5,606,755	184,273	1,997,336	3,425,146
	County supervisors' fund	Oct. 31, 1916		70,581		70,581		38,619	31,962
	Sinking fund	Dec. 31, 1916	23,591	220,844	40,428	284,863	7,411		277,452
	Public trust funds	Dec. 31, 1916	5,944	10,901	12,503	29,348	10,801	518	18,029
69	Kansas City, Kans.		2,201,871	1,071,558	991,636	4,265,065	482,298	2,732,868	1,049,893
	City corporation		1,573,810	975,868	901,445	3,451,123	472,155	2,033,221	945,747
	General treasury	Dec. 31, 1916	1,260,304	576,552	846,003	2,682,859	343,890	1,939,787	399,182
	Sinking funds	Dec. 31, 1916	305,623	399,181	46,472	751,276	125,520	85,261	540,495
	Public trust fund	Dec. 31, 1916	7,431		108	7,539	198	7,341	
	Investment fund	Dec. 31, 1916	452		2,531	2,983	2,146	832	5
	Private trust fund	Dec. 31, 1916		135	6,331	6,466	401		6,065
	School district		628,061	95,690	90,191	813,942	10,143	699,647	104,152
	General treasury	June 30, 1916	608,340	94,740	78,438	781,518	7,203	699,161	75,154
	Sinking fund	June 30, 1916	19,721	950	11,753	32,424	2,940	486	28,998
70	Oklahoma City, Okla.		1,690,146	4,159,056	429,612	6,278,814	1,628,795	2,014,911	2,635,108
	City corporation		1,086,419	3,479,350	355,810	4,901,579	1,517,936	1,494,360	1,889,283
	General treasury	June 30, 1917	820,902	2,020,272	84,598	2,925,772	1,230,996	1,355,434	339,342
	Convict labor account	June 30, 1917	2,750			2,750		2,750	
	Petty cash fund	June 30, 1917			200	200			200
	Sinking fund	June 30, 1917	239,273	573,894	177,122	990,289	176,085	134,755	679,449
	Public trust fund	June 30, 1917	3,494	140	9,074	12,708	11,197	1,421	90
	Private trust fund	June 30, 1917		885,044	84,816	969,860	99,658		870,202
	School district		623,727	679,706	73,802	1,377,235	110,859	520,551	745,825
	General treasury	June 30, 1917	425,130	219,005	56,426	700,561	23,271	432,175	245,115
	Sinking fund	June 30, 1917	198,597	460,701	17,376	676,674	87,588	88,376	500,710

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.								
71	Wilmington, Del.		$1,738,123	$3,233,367	$354,421	$5,325,911	$852,290	$2,151,780	$2,321,841
	General treasury	June 30, 1917	1,188,275	1,455,556	69,581	2,713,412	343,171	577,900	1,792,341
	Police contingent fund	June 30, 1917	18	1,500	679	2,197	959	1,238	.....
	Health funds	June 30, 1917	330	4,053	1,223	5,606	821	4,432	353
	Street and sewer fund	June 30, 1917	175,567	612,117	123,191	910,875	288,299	539,281	83,295
	School fund	June 30, 1917	41,790	429,542	129,272	600,604	103,496	475,576	21,532
	Park funds	Dec. 31, 1916	11,655	94,942	12,604	119,201	43,062	58,726	17,413
		June 30, 1917							
	Waterworks funds	June 30, 1917	297,731	551,373	15,461	864,565	70,132	485,007	309,428
	Sinking fund	June 30, 1917	.....	76,986	40	77,026	86	40	76,900
	Public trust funds	Dec. 31, 1916, Apr. 30, June 30, 1917.	22,757	7,298	2,370	32,425	2,264	9,580	20,581
72	Duluth, Minn.		3,219,071	830,166	334,829	4,384,066	536,464	3,339,230	508,372
	City corporation		2,384,002	724,119	177,299	3,285,420	311,284	2,483,550	490,586
	General treasury	Dec. 31, 1916	2,259,645	583,115	152,683	2,995,443	179,897	2,469,194	346,352
	Sinking fund	Dec. 31, 1916	84,927	141,000	1	225,928	107,021	37	118,870
	Public trust funds	Dec. 31, Aug. 31, 1916.	39,430	4	24,615	64,049	24,366	14,319	25,364
	School district		835,069	106,047	157,530	1,098,646	225,180	855,680	17,786
	General treasury	July 31, 1916	701,065	103,105	107,436	911,606	126,971	784,132	503
	Sinking fund	July 31, 1916	116,839	1,896	49,244	167,979	96,922	64,863	6,189
	Public trust fund	July 31, 1916	17,165	1,046	850	19,061	1,287	6,680	11,094
73	Akron, Ohio		2,716,978	2,243,301	1,115,296	6,075,575	1,225,788	2,749,791	2,099,996
	City corporation		2,016,437	1,731,130	764,727	4,512,294	655,341	1,795,703	2,061,250
	General treasury	Dec. 31, 1916	1,963,541	520,329	595,683	3,079,553	437,110	1,322,127	1,320,316
	Fee and special funds	Dec. 31, 1916	26,924	.....	.....	26,924	.....	26,924	.....
	Sinking funds	Dec. 31, 1916	10,617	1,121,243	158,254	1,290,114	210,673	388,602	690,839
	Public trust funds	Dec. 31, 1916	15,355	89,558	10,790	115,703	7,558	58,050	50,095
	School district		700,541	512,171	350,569	1,563,281	570,447	954,088	38,746
	General treasury	Aug. 31, 1916	692,339	512,171	350,569	1,555,079	570,447	945,886	38,746
	Fee and special funds	Aug. 31, 1916	8,202	.....	.....	8,202	.....	8,202	.....
74	Norfolk, Va.		2,344,681	2,853,986	161,411	5,360,078	251,957	2,773,076	2,335,045
	General treasury	June 30, 1917	2,263,458	2,406,133	65,567	4,735,158	88,801	2,761,991	1,884,366
	Library fund	Dec. 31, 1916	361	7,060	696	8,117	337	7,780	.....
	School site fund	June 30, 1917	9	.....	249	258	258	.....	.....
	Sinking funds	June 30, 1917	69,280	277,202	77,985	424,467	139,915	.....	284,552
	Public trust funds	Dec. 31, 1916, June 30, 1917.	8,146	7,242	15,981	31,369	20,781	3,305	7,283
	Investmen fund	June 30, 1917	3,427	153,400	.....	156,827	.....	.....	156,827
	Private trust funds	June 30, 1917	.....	2,949	933	3,882	1,865	.....	2,017
75	Elizabeth, N. J.		1,699,088	2,433,736	851,609	4,984,433	676,641	1,725,728	2,582,064
	General treasury	June 30, 1917	1,350,782	1,267,712	282,544	2,901,038	401,562	1,045,871	1,453,605
	Overseer of poor petty cash fund	June 30, 1917	1,911	.....	572	2,483	530	1,953	.....
	School fund	June 30, 1917	287,475	231,112	368,386	886,973	157,607	642,406	86,960
	Library fund	Nov. 30, 1916	2,567	21,355	3,401	27,323	4,465	22,855	3
	City clerk's license fund	June 30, 1917	1,031	625	.....	1,656	.....	1,031	625
	Police court fund	June 30, 1917	40	1,080	.....	1,120	.....	40	1,080
	Sinking fund	June 30, 1917	46,197	890,697	176,877	1,113,771	98,746	1,200	1,013,825
	Public trust funds	Dec. 31, 1916, June 30, 1917.	8,824	6,339	18,084	33,247	11,222	7,018	15,007
	Investment fund	June 30, 1917	261	14,816	.....	15,077	2,509	3,354	9,214
	Private trust fund	June 30, 1917	.....	.....	1,745	1,745	.....	.....	1,745
76	Utica, N. Y.		1,801,101	1,780,972	551,808	4,133,881	390,457	1,944,750	1,808,674
	General treasury	Dec. 31, 1916	1,770,607	1,698,273	515,102	3,983,982	351,725	1,928,229	1,704,028
	Library fund	Dec. 31, 1916	1,241	.....	300	1,541	.....	600	941
	Sinking funds	Dec. 31, 1916	12,566	70,805	23,775	107,146	16,633	3,660	86,853
	Public trust funds:								
	Municipal	Dec. 31, 1916	16,687	11,018	12,049	39,754	11,552	12,261	15,941
	Nonmunicipal	Dec. 31, 1916	.....	.....	330	330	330	.....	.....
	Private trust fund	Dec. 31, 1916	.....	876	252	1,128	217	.....	911
77	Somerville, Mass.		2,044,921	1,735,410	241,231	4,021,562	200,541	2,019,459	1,801,562
	General treasury	Dec. 31, 1916	2,043,807	1,731,976	239,481	4,015,264	199,074	2,018,044	1,798,146
	Hunters' and dog license fund	Dec. 31, 1916	.....	3,416	.....	3,416	.....	.....	3,416
	Public trust fund	Dec. 31, 1916	1,114	18	1,750	2,882	1,467	1,415	.....
78	Waterbury, Conn.		1,964,024	1,182,259	674,727	3,821,010	639,962	2,040,883	1,140,165
	City corporation		1,943,913	1,086,159	655,773	3,685,845	613,604	2,009,426	1,062,815
	General treasury	Dec. 31, 1916	1,897,096	1,015,087	574,133	3,486,316	592,139	1,972,677	921,500
	Dog license fund	Dec. 31, 1916	.....	.....	1,474	1,474	.....	.....	1,474
	Court fee fund	Dec. 31, 1916	23,056	.....	.....	23,056	.....	6,574	16,482
	Sinking fund	Dec. 31, 1916	3,427	31,138	62,000	96,565	1,500	.....	95,065
	Public trust funds	Dec. 31, 1916	20,334	39,934	18,166	78,434	19,965	30,175	28,294

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.								
78	Waterbury, Conn.—Continued.								
	School district		$20,111	$96,100	$18,954	$135,165	$26,358	$31,457	$77,350
	General treasury	June 30, 1916	20,111	96,100	18,954	135,165	26,358	31,457	77,350
79	St. Joseph, Mo		1,641,399	424,786	436,545	2,502,730	248,830	1,738,440	515,460
	City corporation		1,122,837	385,303	101,553	1,609,693	145,825	992,193	471,675
	General treasury	Apr. 16, 1917	801,336	171,554	59,283	1,032,173	96,996	638,162	297,015
	Special assessment fund	Apr. 16, 1917	311,416	3,998		315,414		315,414	
	Fiscal agency fund	Apr. 16, 1917		32,455	145	32,600	137	32,463	
	Library fund	Apr. 30, 1917	1,473		115	1,588	78	1,510	
	Sinking fund	Apr. 16, 1917		132,378	41,927	174,305	48,558	1,317	124,430
	Public trust fund	Dec. 31, 1916	8,612	44,918	83	53,613	56	3,327	50,230
	School district		518,562	39,483	334,992	893,037	103,005	746,247	43,785
	General treasury	June 30, 1917	518,562	4,872	334,322	857,756	67,724	746,247	43,785
	Sinking fund	June 30, 1917		34,611	670	35,281	35,281		
80	Manchester, N. H		1,484,544	1,300,559	475,771	3,260,874	400,162	1,634,527	1,226,185
	General treasury	Dec. 31, 1916	1,461,322	1,167,229	262,125	2,890,676	237,516	1,631,389	1,021,771
	Library fund	Dec. 31, 1916	589	2,408	1,192	4,189	1,017	3,123	49
	Sinking fund	Dec. 31, 1916	14,620	92,885	192,073	299,578	136,578		163,000
	Public trust funds:								
	Municipal	Dec. 31, 1916	6,513	49	71	6,633	141	15	6,477
	Nonmunicipal	Dec. 31, 1916		37,988	20,310	58,298	24,910		33,388
	Investment fund	Dec. 31, 1916	1,500			1,500			1,500
81	Troy, N. Y		2,067,318	1,424,904	184,484	3,676,706	174,600	1,750,336	1,751,770
	City corporation		1,936,207	1,358,212	178,245	3,472,664	174,285	1,606,011	1,692,368
	General treasury	Dec. 31, 1916	1,924,935	1,327,004	116,174	3,368,113	120,481	1,582,947	1,664,685
	Sinking fund	Dec. 31, 1916	2,837	19,155	44,381	66,373	38,690		27,683
	Public trust fund	Dec. 31, 1916	8,435	12,053	17,690	38,178	15,114	23,064	
	School district		84,701	2,100	6,239	93,040	315	79,625	13,100
	General treasury	July 31, 1916	84,701	2,100	6,239	93,040	315	79,625	13,100
	County supervisors' fund		46,410	64,592		111,002		64,700	46,302
	General treasury	Oct. 31, 1916	46,410	64,592		111,002		64,700	46,302
82	Hoboken, N. J		1,875,784	4,055,796	462,045	6,393,625	607,384	2,686,402	3,099,839
	General treasury	May 7, 1917	1,338,565	3,175,543	88,968	4,603,076	226,238	1,744,948	2,631,890
	City clerk's fund	May 7, 1917	1,247	318		1,565		1,247	318
	School fund	June 30, 1917	268,127	566,356	4,311	838,794	355	687,264	151,175
	Industrial school fund	June 30, 1917	7,054	7,000	6	14,060	13	14,047	
	Waterworks fund	Dec. 31, 1916	231,089		4,450	235,539	5,806	229,733	
	Sinking fund	May 7, 1917	21,403	300,625	320,363	642,391	326,084		316,307
	Public trust funds:								
	Municipal	Dec. 31, 1916, May 7, 1917.	8,299	4,705	40,655	53,659	44,496	9,163	
	Nonmunicipal	Dec. 31, 1916		1,249	3,292	4,541	4,392		149
83	Wilkes-Barre, Pa		1,279,441	233,401	461,346	1,974,188	377,077	1,256,231	340,880
	City corporation		720,951	230,922	368,341	1,320,214	259,805	771,498	288,911
	General treasury	Dec. 31, 1916	633,399	223,086	214,573	1,071,058	119,462	755,618	195,978
	Sinking fund	Dec. 31. 1916	87,552	7,836	153,768	249,156	140,343	15,880	92,933
	School district		558,490	2,479	93,005	653,974	117,272	484,733	51,969
	General treasury	July 3, 1916	554,388		89,633	644,021	109,086	483,494	51,441
	Public trust funds	July 3, 1916	4,102	2,479	3,372	9,953	8,186	1,239	528
84	Fort Wayne, Ind		1,928,818	521,234	701,685	3,151,737	895,279	1,756,998	499,460
	City corporation		1,462,583	414,650	446,914	2,324,147	540,292	1,319,997	463,858
	General treasury	Dec. 31, 1916	577,812	26,604	272,659	877,075	305,068	536,276	35,731
	Special assessment funds	Dec. 31, 1916	425,792			425,792		425,792	
	Electric light funds	Dec. 31, 1916	290,149	7,418	12,836	310,403	77,544	221,815	11,044
	Waterworks fund	Dec. 31, 1916	136,087	9,508	20,573	166,168	32,510	130,275	3,383
	Sinking fund	Dec. 31, 1916	19,820		52,352	72,172	17,635	87	54,450
	Public trust funds	Dec. 31, 1916	12,923	23,106	8,290	44,319	14,492	5,752	24,075
	Private trust funds	Dec. 31, 1916		348,014	80,204	428,218	93,043		335,175
	School district		466,235	106,584	254,771	827,590	354,987	437,001	35,602
	General treasury	July 31, 1916	438,435	106,582	237,741	782,758	335,297	411,861	35,600
	Public library	July 31, 1916	27,800	2	17,030	44,832	19,690	25,140	2

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.								
85	Jacksonville, Fla.		$2,114,725	$1,341,393	$772,185	$4,228,303	$837,475	$2,552,465	$838,363
	City corporation		1,856,212	800,199	772,079	3,428,490	507,279	2,283,170	638,041
	General treasury	Dec. 31, 1916	1,831,748	603,148	125,518	2,560,414	288,142	1,900,667	371,605
	Port commission fund	Dec. 31, 1916	17,411	9,306	596,455	623,172	122,552	378,965	121,655
	Sinking fund	Dec. 31, 1916	2,197	172,302	9,407	183,906	51,403	.....	132,503
	Public trust fund	Dec. 31, 1916	4,856	15,443	40,699	60,998	45,182	3,538	12,278
	School district		258,513	541,194	106	799,813	330,196	269,295	200,322
	General treasury	June 30, 1916	250,834	154,269	106	405,209	18,254	186,633	200,322
	Building fund	June 30, 1916	7,679	386,925	.....	394,604	311,942	82,662	.....
86	Evansville, Ind.		1,699,356	210,821	464,045	2,374,222	353,050	1,690,090	331,082
	City corporation		1,236,939	210,821	145,274	1,593,034	147,463	1,187,039	258,532
	General treasury	Dec. 31, 1916	912,166	6,736	64,294	983,196	83,628	862,751	36,817
	Street sprinkling fund	Dec. 31, 1916	3,853	.....	3	3,856	.....	3,856	.....
	Annexed territory fund	Dec. 31, 1916	.....	.....	202	202	.....	.....	202
	Special assessment improvement fund.	Dec. 31, 1916	264,012	.....	.....	264,012	.....	264,012	.....
	Library fund	Dec. 31, 1916	26,584	.....	9,944	36,528	11,218	25,310	.....
	Cemetery funds	Dec. 31, 1916	22,241	160	1,970	24,371	2,396	10,677	11,298
	Sinking fund	Dec. 31, 1916	137	21,580	20,339	42,056	5,061	105	36,890
	Public trust funds:								
	Municipal	Dec. 31, 1916	3,483	8,632	12,020	24,135	10,033	14,102	.....
	Nonmunicipal	Dec. 31, 1916	.....	2,460	8,002	10,462	10,462	.....	.....
	Investment funds	Dec. 31, 1916	4,463	11,298	13,166	28,927	16,541	6,226	6,160
	Private trust funds	Dec. 31, 1916	.....	159,955	15,334	175,289	8,124	.....	167,165
	School district		462,417	.....	318,771	781,188	205,587	503,051	72,550
	General treasury	July 31, 1916	462,417	.....	318,771	781,188	205,587	503,051	72,550
87	Erie, Pa.		1,616,739	794,478	125,377	2,536,594	533,562	1,603,306	399,726
	City corporation		1,026,712	514,181	118,139	1,659,032	446,955	913,911	298,166
	General treasury	Dec. 31, 1916	637,534	474,784	51,741	1,164,059	326,335	655,478	182,246
	Waterworks fund	Dec. 31, 1916	382,511	.....	22,088	404,599	70,633	258,433	75,533
	Sinking fund	Dec. 31, 1916	6,667	39,397	44,310	90,374	49,987	.....	40,387
	School district		590,027	280,297	7,238	877,562	86,607	689,395	101,560
	General treasury	July 3, 1916	504,414	280,047	7,082	791,543	86,369	688,464	16,710
	Petty cash funds	July 1, 3, 1916	763	250	156	1,169	238	931	.....
	Public trust fund	July 3, 1916	84,850	.....	.....	84,850	.....	.....	84,850
88	East St. Louis, Ill.		1,096,427	691,422	199,954	1,987,803	304,952	1,262,325	420,526
	City corporation		652,736	363,603	61,795	1,078,134	68,666	645,710	363,758
	General treasury	Dec. 31, 1916	620,102	360,733	53,414	1,034,249	60,165	610,939	363,145
	Registered bond fund	Dec. 31, 1916	30,641	.....	4,109	34,750	2,158	31,979	613
	Public trust fund	Dec. 31, 1916	1,993	2,870	4,272	9,135	6,343	2,792	.....
	School district		391,465	301,766	137,689	830,920	227,413	567,796	35,711
	General treasury	June 30, 1916	378,011	301,370	61,490	740,871	151,797	558,710	30,364
	Sinking funds	June 30, 1916	13,454	396	76,199	90,049	75,616	9,086	5,347
	Park district		52,226	26,053	470	78,749	8,873	48,819	21,057
	General treasury	Feb. 28, 1917	52,226	26,053	470	78,749	8,873	48,819	21,057
89	Passaic, N. J.		1,096,821	1,614,477	363,615	3,074,913	172,135	1,270,027	1,632,751
	General treasury	June 30, 1917	866,356	959,150	267,353	2,092,859	134,614	707,069	1,251,176
	Petty cash fund	June 30, 1917	.....	.....	500	500	500	.....	.....
	Police court fund	June 30, 1917	110	1,231	.....	1,341	.....	87	1,254
	Library fund	June 30, 1917	1,853	16,569	644	19,066	1,121	17,945	.....
	School fund	June 30, 1917	207,267	448,862	10,134	666,263	6,785	543,303	116,175
	Sinking fund	June 30, 1917	15,906	181,660	82,015	279,581	15,435	.....	264,146
	Public trust fund	Dec. 20, 1916, June 30, 1917.	5,329	7,005	2,969	15,303	13,680	1,623	.....
90	Harrisburg, Pa.		1,389,546	439,344	633,246	2,462,136	546,767	1,334,859	580,510
	City corporation		896,050	271,260	366,602	1,533,912	380,143	761,943	391,826
	General treasury	Dec. 31, 1916	886,678	72,184	269,784	1,228,646	291,381	741,339	195,926
	Special assessment fund	Dec. 31, 1916	.....	20,200	.....	20,200	.....	20,200	.....
	Sinking fund	Dec. 31, 1916	2,572	118,876	85,358	206,806	81,406	.....	125,400
	Investment fund	Dec. 31, 1916	6,800	60,000	11,460	78,260	7,356	404	70,500
	School district		493,496	168,084	266,644	928,224	166,624	572,916	188,684
	General treasury	June 30, 1916	480,291	115,525	109,047	704,863	15,505	565,124	124,234
	Sinking fund	June 30, 1916	5,144	43,322	146,861	195,327	142,927	.....	52,400
	Public trust fund	June 30, 1916	8,061	9,237	10,736	28,034	8,192	7,792	12,050

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.								
91	Peoria, Ill.		$1,761,808	$980,940	$353,593	$3,096,341	$357,579	$2,056,832	$681,930
	City corporation		1,046,073	438,777	106,409	1,591,259	84,096	1,117,799	389,364
	General treasury	Dec. 31, 1916	1,018,627	397,395	84,981	1,501,003	68,220	1,086,587	346,196
	House of correction fund	Sept. 30, 1916	8,862		8,441	17,303	9,476	6,627	1,200
	Sinking funds	Dec. 31, 1916	3,150	8,600	3,332	15,082	2,419	250	12,413
	Public trust funds	June 30, Dec. 31, 1916.	13,605	21,282	3,815	38,702	912	18,264	19,526
	Investment funds	Dec. 31, 1916	1,829	11,500	5,840	19,169	3,069	6,071	10,029
	School district		597,158	541,928	188,232	1,327,318	214,042	850,809	262,467
	General treasury	June 30, 1916	575,887	532,451	181,410	1,289,748	212,586	849,993	227,169
	Sinking fund	June 30, 1916	2,510	63	518	3,091	534		2,557
	Public trust fund	Sept. 30, 1916	10,577	9,414	6,304	26,295	922	816	24,557
	Investment fund	June 30, 1916	8,184			8,184			8,184
	Pleasure driveway and park district		118,577	235	58,952	177,764	59,441	88,224	30,099
	General treasury	May 31, 1916	98,840	235	47,463	146,538	58,215	88,224	99
	Sinking fund	May 31, 1916	19,737		11,489	31,226	1,226		30,000
92	Wichita, Kans.		1,462,247	108,356	238,150	1,808,753	289,364	1,011,443	507,946
	City corporation		1,016,145	104,156	150,642	1,270,943	211,728	609,162	450,053
	General treasury	Dec. 31, 1916	655,129	96,560	59,044	810,733	131,129	526,014	153,590
	Library fund	Dec. 31, 1916	752	7,532	185	8,469	56	8,381	32
	Sinking fund	Dec. 31, 1916	355,913	44	83,262	439,219	71,261	71,547	296,411
	Public trust fund	Dec. 31, 1916	4,351	20	8,151	12,522	9,282	3,220	20
	School district		446,102	4,200	87,508	537,810	77,636	402,281	57,893
	General treasury	June 30, 1916	419,009	4,200	36,506	459,715	52,541	402,281	4,893
	Sinking fund	June 30, 1916	27,093		51,002	78,095	25,095		53,000
93	Bayonne, N. J.		1,957,875	2,405,906	485,829	4,849,610	866,529	2,086,063	1,897,018
	General treasury	Apr. 30, 1917	1,552,113	1,559,200	300,103	3,411,416	352,825	1,446,640	1,611,951
	School fund	June 30, 1917	318,124	370,413	22,565	711,102	75,221	635,594	287
	Recorder's court fund	Apr. 30, 1917		335		335			335
	Hunters' license fund	Dec. 31, 1916		146		146			146
	Sinking fund	Apr. 30, 1917	76,464	471,595	155,605	703,664	421,024		282,640
	Public trust funds	Dec. 31, 1916, Apr. 30, 1917.	11,174	4,217	7,556	22,947	17,459	3,829	1,659
94	South Bend, Ind.		1,278,535	396,507	307,670	1,982,712	510,999	1,183,827	287,886
	City corporation		800,980	190,425	200,289	1,191,694	332,782	712,274	146,638
	General treasury	Dec. 31, 1916	718,358	102,018	144,295	964,671	250,959	650,842	62,870
	Assessment certificate fund	Dec. 31, 1916	54,126			54,126		54,126	
	Sinking fund	Dec. 31, 1916	17,375		44,481	61,856	49,075	281	12,500
	Public trust funds	Dec. 31, 1916	11,121	11,114	10,049	32,284	24,103	7,025	1,156
	Private trust funds	Dec. 31, 1916		77,293	1,464	78,757	8,645		70,112
	School district		477,555	206,082	107,381	791,018	178,217	471,553	141,248
	General treasury	July 31, 1916	454,248	206,082	97,913	758,243	162,748	457,247	138,248
	Library fund	July 31, 1916	23,307		9,468	32,775	15,469	14,306	3,000
95	Savannah, Ga.		1,635,371	764,042	242,225	2,641,638	396,853	1,732,817	511,968
	City corporation		1,414,302	690,258	239,982	2,344,542	396,671	1,530,847	417,024
	General treasury	Dec. 31, 1916	1,408,810	635,700	160,594	2,205,104	339,883	1,530,847	334,374
	Sinking fund	Dec. 31, 1916	1,385	41,500	68,000	110,885	33,000		77,885
	Public trust fund (nonmunicipal)	Dec. 31, 1916		12,400	11,388	23,788	23,788		
	Investment fund	Dec. 31, 1916	4,107	658		4,765			4,765
	School district		221,069	73,784	2,243	297,096	182	201,970	94,944
	General treasury	Dec. 31, 1916	221,069	73,784	2,243	297,096	182	201,970	94,944
96	Johnstown, Pa.		920,586	1,147,077	299,975	2,367,638	720,440	1,070,830	576,368
	City corporation		534,160	852,597	208,294	1,595,051	596,833	569,667	428,551
	General treasury	Dec. 31, 1916	516,150	484,439	60,850	1,061,439	441,621	569,267	50,551
	Convict labor account	Dec. 31, 1916	400			400		400	
	Sinking fund	Dec. 31, 1916	17,610	368,158	147,444	533,212	155,212		378,000
	School district		386,426	294,480	91,681	772,587	123,607	501,163	147,817
	General treasury	June 30, 1916	384,126	203,964	26,340	614,430	71,510	476,546	66,374
	Sinking fund	June 30, 1916	2,300	90,516	65,341	158,157	52,097	24,617	81,443

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.								
97	Brockton, Mass		$1,750,130	$2,425,660	$144,484	$4,320,274	$316,375	$1,868,592	$2,135,307
	General treasury	Nov. 30, 1916	1,723,849	2,370,762	134,474	4,229,085	313,994	1,868,183	2,046,908
	Dog license fund	Nov. 30, 1916	409	5,553		5,962		409	5,553
	Cash in transit	Nov. 30, 1916			205	205			205
	Sinking fund	Nov. 30, 1916	22,407	46,842	8,133	77,382	522		76,860
	Public trust funds:								
	Municipal	Nov. 30, 1916	3,465		1,672	5,137	1,859		3,278
	Nonmunicipal	Nov. 30, 1916		2,503		2,503			2,503
98	Sacramento, Cal		2,290,472	2,258,857	1,909,814	6,459,143	1,599,284	3,780,422	1,079,437
	City corporation		1,699,002	1,975,987	1,825,749	5,500,738	1,415,215	3,017,835	1,067,688
	General treasury	Dec. 31, 1916	1,284,556	1,342,209	1,624,736	4,251,501	1,288,140	2,428,291	535,070
	Special assessment fund	Dec. 31, 1916	395,004	11,677		406,681		406,681	
	Sinking fund	Dec. 31, 1916	6,249	229,973	168,210	404,432	86,547	162,428	155,457
	Public trust fund	Dec. 31, 1916	13,193	3,784	31,971	48,948	28,262	20,435	251
	Investment fund	Dec. 31, 1916		360,000		360,000			360,000
	Private trust fund	Dec. 31, 1916		28,344	832	29,176	12,266		16,910
	School district		591,470	282,870	84,065	958,405	184,069	762,587	11,749
	General treasury	June 30, 1916	561,408	279,857	78,690	919,955	179,999	731,220	8,736
	Sinking fund	June 30, 1916	30,062	3,013	5,375	38,450	4,070	31,367	3,013
99	El Paso, Tex		1,710,461	1,226,251	679,799	3,616,511	770,565	2,160,126	685,820
	General treasury	Mar. 31, 1917	1,528,538	239,578	212,714	1,980,830	178,281	1,175,354	627,195
	Convict labor account	Mar. 31, 1917	13,604			13,604		13,604	
	School fund	Aug. 31, 1916	114,519	746,459	75,402	936,380	175,542	750,344	10,494
	Library fund	Dec. 31, 1916	108	7,200	42	7,410	209	7,201	
	Sinking funds	Mar. 31, 1917	53,632	233,014	391,641	678,287	416,533	213,623	48,131
100	Terre Haute, Ind		1,077,213	397,858	415,558	1,890,629	594,372	1,078,737	217,520
	City corporation		559,470	83,966	234,182	877,618	169,051	551,255	157,312
	General treasury	Dec. 31, 1916	516,964	16,687	161,592	695,243	125,642	536,653	32,948
	Street improvement fund	Dec. 31, 1916	2,438		1,951	4,389	365	4,024	
	Sinking fund	Dec. 31, 1916	29,849		38,574	68,423	25,336	3,087	40,000
	Public trust funds	Dec. 31, 1916	5,019	13,122	7,626	25,767	5,776	7,491	12,500
	Investment fund	Dec. 31, 1916	5,200	10,470		15,670			15,670
	Private trust funds	Dec. 31, 1916		43,687	24,439	68,126	11,932		56,194
	School district		517,743	313,892	181,376	1,013,011	425,321	527,482	60,208
	General treasury	July 31, 1916	445,716	311,657	141,663	899,036	361,859	487,308	49,869
	Library fund	July 31, 1916	18,978	102	6,490	25,570	7,101	18,367	102
	Sinking fund	July 31, 1916	35,965		19,292	55,257	24,733	20,524	10,000
	Public trust fund	July 31, 1916	17,084	2,133	13,931	33,148	31,628	1,283	237
101	Holyoke, Mass		2,232,222	1,836,593	379,104	4,447,919	253,268	2,230,070	1,964,581
	General treasury	Nov. 30, 1916	2,047,340	1,670,439	289,917	4,007,696	95,729	2,147,140	1,764,827
	High school lunch fund	June 30, 1916		5,388		5,388			5,388
	Waterworks fund	Nov. 30, 1916	142,871		12,429	155,300	18,632	82,930	53,738
	Cash in transit	Nov. 30, 1916		8,720	8,780	17,500	8,720		8,780
	Sinking funds	Nov. 30, 1916	10,301	151,908	67,978	230,187	130,187		100,000
	Public trust fund (nonmunicipal)	Nov. 30, 1916		138		138			138
	Investment fund	Nov. 30, 1916	31,710			31,710			31,710
102	Portland, Me		1,913,822	2,272,148	226,685	4,412,655	152,584	2,080,917	2,179,154
	City corporation		1,589,183	1,844,738	201,525	3,635,446	129,530	1,692,658	1,813,258
	General treasury	Dec. 31, 1916	1,540,119	1,542,858	72,797	3,155,774	57,628	1,678,392	1,419,754
	Library fund	Dec. 31, 1916	618	13,003	1,511	15,132	2,119	13,013	
	Sinking fund	Dec. 31, 1916	16,314	283,858	103,659	403,831	31,426		372,405
	Public trust funds:								
	Municipal	Dec. 31, 1916	32,132	3,000	22,447	57,579	37,041	1,253	19,285
	Nonmunicipal	Dec. 31, 1916		2,019	1,111	3,130	1,316		1,814
	Bridge district		20,832		5,325	26,157	2,657	13,500	10,000
	General treasury	Dec. 31, 1916	20,832		5,325	26,157	2,657	13,500	10,000
	Water district		303,807	427,410	19,835	751,052	20,397	374,759	355,896
	General treasury	June 30, 1916	285,653	314,002	19,401	619,056	4,370	374,727	239,959
	Sinking fund	June 30, 1916	18,154	43,917	434	62,505	16,027	32	46,446
	Investment funds	June 30, 1916		69,491		69,491			69,491
103	Allentown, Pa		991,213	417,402	455,919	1,864,534	336,455	1,270,808	257,271
	City corporation		624,544	48,115	192,472	865,131	235,253	556,334	73,544
	General treasury	Dec. 31, 1916	574,584	32,555	133,212	740,351	173,907	543,600	22,844
	Sinking fund	Dec. 31, 1916	49,960	15,560	59,260	124,780	61,346	12,734	50,700
	School district		366,669	369,287	263,447	999,403	101,202	714,474	183,727
	General treasury	June 30, 1916	283,764	324,787	145,412	753,963	53,161	676,550	24,252
	Sinking fund	June 30, 1916	82,905	44,500	118,035	245,440	48,041	37,924	159,475

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.								
104	Springfield, Ill.		$1,436,522	$926,032	$282,716	$2,645,270	$693,814	$1,372,795	$578,661
	City corporation		799,813	484,001	95,079	1,378,893	144,003	736,968	497,922
	General treasury	Feb. 28, 1917	721,667	440,232	42,044	1,203,943	61,395	689,412	453,136
	Library fund	Feb. 28, 1917	688	13,715	6,175	20,578	1,680	18,898	
	Registered bond fund	Feb. 28, 1917	27,773		11,771	39,544	14,846	24,698	
	Sinking fund	Feb. 28, 1917	45,581		854	46,435	33,725	710	12,000
	Public trust funds:								
	Municipal	Dec. 31, 1916; Mar. 31, 1917.	3,516	9,112	32,421	45,049	17,114	3,250	24,085
	Nonmunicipal	Feb. 28, 1917		14,242	1,814	16,056	10,243		5,813
	Investment funds	Feb. 28, 1917	588	6,700		7,288	5,000		2,288
	School district		505,272	404,215	178,626	1,088,113	533,242	538,473	16,398
	General treasury	June 30, 1916	505,272	404,215	178,626	1,088,113	533,242	538,473	16,398
	Pleasure driveway and park district		131,437	37,816	9,011	178,264	16,509	97,354	64,341
	General treasury	Apr. 30, 1917	123,291	28,102	7,408	158,801	14,511	87,263	57,027
	Boulevard funds	Mar. 31, 1917	8,146	9,714	1,603	19,463	2,058	10,091	7,314
105	Canton, Ohio		1,325,884	2,239,055	1,144,494	4,709,433	1,325,727	1,834,733	1,548,973
	City corporation		877,054	1,992,349	337,929	3,207,332	611,045	1,148,437	1,447,850
	General treasury	Dec. 31, 1916	846,250	1,301,379	253,781	2,401,410	440,158	940,819	1,020,433
	Library funds	Dec. 31, 1916; Jan. 31, 1917.	616	7,840	1,912	10,368	2,344	8,024	
	Fee and special funds	Aug. 31, 1916	13,301			13,301		13,301	
	Sinking fund	Dec. 31, 1916	3,162	678,323	78,983	760,468	162,914	175,359	422,195
	Public trust funds	Dec. 31, 1916; Jan. 31, 1917.	13,725	4,807	3,253	21,785	5,629	10,934	5,222
	School district		448,830	240,706	806,565	1,502,101	714,682	686,296	101,123
	General treasury	Aug. 31, 1916	440,133	242,166	794,247	1,476,546	706,697	681,089	88,760
	Fee and special funds	Aug. 31, 1916	4,575			4,575		4,575	
	Public trust funds	Aug. 31, 1916	4,122	4,540	12,318	20,980	7,985	632	12,363
106	Charleston, S. C.		1,130,652	294,606	243,907	1,669,165	315,478	1,128,963	224,724
	City corporation		982,214	290,843	219,742	1,492,799	299,906	979,432	213,461
	General treasury	Dec. 31, 1916	927,542	153,073	134,884	1,215,499	164,751	914,126	136,622
	Convict labor account	Dec. 31, 1916	1,395			1,395		1,395	
	Commissioners of colonial commons fund.	Dec. 31, 1916	1,081		2,454	3,535	2,475	1,060	
	Street lighting fund	Dec. 31, 1916	4,000			4,000		4,000	
	Public improvement fund	Dec. 31, 1916		9,909		9,909		9,909	
	High school fund	June 30, 1916	400	18,625	1,171	20,196	418	17,278	2,500
	Sinking funds	Dec. 31, 1916	1,371	20,783	18,658	40,812	21,504	13,763	5,545
	Public trust funds	June 30, Dec. 31, 1916.	31,348	58,112	57,575	147,035	105,758	17,310	23,967
	Investment fund	Dec. 31, 1916	15,077	30,341		45,418		591	44,827
	Private trust fund	Dec. 31, 1916			5,000	5,000	5,000		
	School district		148,438	3,763	24,165	176,366	15,572	149,531	11,263
	General treasury	June 30, 1916	147,380	1,263	20,400	169,043	11,767	148,534	8,742
	Public trust funds	June 30, 1916	1,058	2,500	3,765	7,323	3,805	997	2,521
107	Chattanooga, Tenn.		943,725	630,009	265,038	1,838,772	287,196	1,031,956	519,620
	General treasury	Sept. 30, 1916	886,939	573,253	250,861	1,711,053	276,036	952,050	482,967
	Hospital fund	Dec. 31, 1916	41,488	15,187	2,128	58,803	5,791	53,012	
	Library fund	Sept. 30, 1916	6,286	8,002	872	15,160		15,160	
	Convict labor account	Sept. 30, 1916	1,376			1,376		1,376	
	Sinking fund	Sept. 30, 1916	5,361	30,500	3,692	39,553	3,351		36,202
	Public trust funds	Sept. 30, Dec. 31, 1916.	2,275	3,000	6,493	11,768	973	10,358	437
	Private trust fund	Sept. 30, 1916		67	992	1,059	1,045		14
108	Pawtucket, R. I.		1,469,589	2,039,036	267,820	3,776,445	447,631	1,432,250	1,896,564
	General treasury	Dec. 31, 1916	1,380,720	1,440,510	36,867	2,858,097	57,518	1,427,492	1,373,087
	Hunters' license fund	Dec. 31, 1916		457		457			457
	Sinking funds	Dec. 31, 1916	73,895	589,864	151,766	815,525	305,248		510,277
	Public trust funds:								
	Municipal	Dec. 31, 1916	6,769	2,049	6,134	14,952	9,787	4,758	407
	Nonmunicipal	Dec. 31, 1916		6,156	65,258	71,414	71,414		
	Investment fund	Dec. 31, 1916	8,205		7,780	15,985	3,649		12,336
	Private trust fund	Dec. 31, 1916			15	15	15		
109	Berkeley, Cal.		1,459,695	190,831	280,771	1,931,297	305,623	1,396,849	228,825
	City corporation		933,679	84,545	216,938	1,235,162	213,945	836,968	184,249
	General treasury	June 30, 1917	637,664	16,789	134,045	788,498	121,690	582,207	84,601
	Special assessment fund	June 30, 1917	182,708	2,397		185,105		184,643	462
	Sinking fund	June 30, 1917	113,307	1,525	67,913	182,745	76,417	64,138	42,190
	Investment fund	June 30, 1917		4,572	7,428	12,000	5,972	5,980	48
	Private trust fund	June 30, 1917		59,262	7,552	66,814	9,866		56,948

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.								
109	Berkeley, Cal.—Continued.								
	School district		$526,016	$106,286	$63,833	$696,135	$91,678	$559,881	$44,576
	General treasury	June 30, 1917	476,252	106,285	24,621	607,158	53,058	537,409	16,691
	Sinking fund	June 30, 1917	45,130	1	39,212	84,343	38,620	22,472	23,251
	Investment fund	June 30, 1917	4,634			4,634			4,634
110	Altoona, Pa.		987,978	627,312	326,742	1,942,032	316,198	998,617	627,217
	City corporation		640,276	506,388	319,397	1,466,061	306,618	642,299	517,144
	General treasury	Dec. 31, 1916	621,326	4,609	149,582	775,517	192,604	432,769	150,144
	Special assessment fund	Dec. 31, 1916		166,994		166,994		166,994	
	Sinking fund	Dec. 31, 1916	18,950	334,785	169,815	523,550	114,014	42,536	367,000
	School district		347,702	120,924	7,345	475,971	9,580	356,318	110,073
	General treasury	June 30, 1916	347,091	82,368	742	430,201	277	331,062	98,862
	Sinking fund	June 30, 1916	611	33,000	5,600	39,211	8,400	19,600	11,211
	Public trust fund	June 30, 1916		5,556	1,003	6,559	903	5,656	
111	Mobile, Ala.		936,626	28,153	121,222	1,086,001	86,033	796,035	203,933
	City corporation		812,421	8,402	121,115	941,938	85,093	668,682	188,163
	General treasury	Sept. 30, 1916	681,071	7,822	74,478	763,371	48,432	580,838	134,101
	Convict labor account	Sept. 30, 1916	7,001			7,001		7,001	
	Sinking fund	Sept. 30, 1916	124,349	16	18,452	142,817	8,476	80,843	53,498
	Private trust fund	Sept. 30, 1916		564	28,185	28,749	28,185		564
	School district		124,205	19,751	107	144,063	940	127,353	15,770
	General treasury	Aug. 31, 1916	124,205	19,751	107	144,063	940	127,353	15,770
112	Atlantic City, N. J.		2,561,284	2,066,540	1,241,834	5,869,658	1,053,890	2,768,976	2,046,792
	General treasury	Dec. 31, 1916	2,134,435	1,337,413	744,339	4,216,187	529,958	2,093,242	1,592,9[illegible]7
	School fund	Dec. 31, 1916	285,110	447,888	287,288	1,020,286	280,602	650,179	89,505
	Library fund	Dec. 31, 1916	23	18,150	899	19,072	2,266	16,656	150
	Sinking fund	Dec. 31, 1916	130,018	245,713	203,300	579,031	234,686	1,200	343,145
	Public trust fund	Aug. 31, 1916, Jan. 24, 1917.	11,698	17,376	6,008	35,082	6,378	7,699	21,005
113	Sioux City, Iowa		1,809,852	407,261	106,665	2,323,778	151,268	1,800,652	371,858
	City corporation		1,210,470	207,026	82,088	1,499,584	117,279	1,226,555	155,750
	General treasury	Mar. 31, 1917	1,178,063	171,026	56,327	1,405,416	62,727	1,222,939	119,750
	Sinking fund	Mar. 31, 1917	28,187	36,000	7,858	72,045	36,045		36,000
	Public trust funds	Mar. 31, 1917	4,220		17,903	22,123	18,507	3,616	
	School district		599,382	200,235	24,577	824,194	33,989	574,097	216,108
	General treasury	June 30, 1917	594,976	200,235	5,865	801,076	10,871	574,097	216,108
	Sinking fund	June 30, 1917	4,406		18,712	23,118	23,118		
114	Little Rock, Ark.		765,683	984,452	314,107	2,064,242	391,473	929,696	743,073
	City corporation		285,794	828,665	72,143	1,186,602	158,107	430,069	598,426
	General treasury	Dec. 31, 1916	272,847	828,665	66,853	1,168,365	149,135	420,804	598,426
	Cemetery funds	Dec. 31, 1916, Mar. 31, 1917.	12,947		5,290	18,237	8,972	9,265	
	School district		301,029	13,222	189,873	504,124	154,854	325,548	23,722
	General treasury	Aug. 31, 1916	301,029	13,222	189,873	504,124	154,854	325,548	23,722
	Sewer and street improvement districts.		178,860	142,565	52,091	373,516	78,512	174,079	120,925
	General treasury	Aug. 31, 1916	178,860	142,565	52,091	373,516	78,512	174,079	120,925
115	Covington, Ky.		960,421	1,397,422	371,461	2,729,304	192,940	1,189,493	1,346,871
	General treasury	Dec. 31, 1916	863,728	819,840	342,773	2,026,341		828,794	1,197,547
	Newport and Covington bridge fund.	June 5, 1916	7,326		1,371	8,697	25	4,272	4,400
	School fund	June 30, 1916	87,146	398,834	6,381	492,361	166,359	221,109	104,893
	Library fund	Dec. 31, 1916	829	7,959	46	8,834	628	8,206	
	Park fund	Dec. 31, 1916	1,392	28,296	400	30,088	727	18,361	11,000
	Emergency fund	Dec. 31, 1916		500		500	500		
	Cash in transit	Dec. 31, 1916		6,830		6,830	6,380		
	Sinking funds	June 30, Dec. 31, 1916.		135,163	20,490	155,653	17,871	108,751	29,031

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.								
116	Saginaw, Mich		$1,292,395	$1,142,513	$336,575	$2,771,483	$405,766	$1,045,800	$1,319,917
	City corporation		919,313	1,126,017	288,549	2,333,879	334,540	688,921	1,310,418
	General treasury	June 30, 1917	892,269	703,540	200,948	1,796,757	242,579	609,698	944,480
	Auditorium fund	Dec. 31, 1916	10,208	.....	1,832	12,040	1,060	10,624	356
	Sinking funds	June 30, 1917	2,131	361,539	69,147	432,817	51,896	68,489	312,432
	Public trust funds:								
	Municipal	June 30, 1917	14,705	53,724	12,115	80,544	37,125	110	43,309
	Nonmunicipal	June 30, 1917	.....	7,214	4,507	11,721	1,880	.....	9,841
	School district		373,082	16,496	48,026	437,604	71,226	356,879	9,499
	General treasury	June 30, 1917	367,729	16,246	46,253	430,228	69,467	351,262	9,499
	Public trust funds	June 30, 1917	5,353	250	1,773	7,376	1,759	5,617	.....
117	Flint, Mich		1,446,166	1,654,022	443,614	3,543,802	598,736	1,785,455	1,159,611
	City corporation		1,144,952	1,529,208	367,242	3,041,402	492,585	1,421,297	1,127,520
	General treasury	Feb. 28, 1917	845,465	991,891	328,176	2,165,532	430,827	986,536	748,169
	Hospital fund	Feb. 28, 1917	50,633	47,891	28,026	126,550	28,485	91,650	6,415
	Waterworks fund	Feb. 28, 1917	237,132	415,144	7,729	660,005	28,392	324,200	307,413
	Park fund	Feb. 28, 1917	793	22,602	1,525	24,920	3,384	18,911	2,625
	Public trust fund (nonmunicipal)	Feb. 28, 1917	.....	3,397	1,786	5,183	1,497	.....	3,686
	Investment fund	Feb. 28, 1917	10,929	48,283	.....	59,212	.....	.....	59,212
	School district		301,214	124,814	76,372	502,400	106,151	364,158	32,091
	General treasury	June 30, 1916	301,214	124,814	76,372	502,400	106,151	364,158	32,091
118	Rockford, Ill		1,234,324	1,293,455	134,062	2,661,841	143,307	1,424,182	1,094,352
	City corporation		704,021	640,097	110,851	1,454,969	108,741	813,112	533,116
	General treasury	Dec. 31, 1916	676,288	600,729	95,876	1,372,893	101,282	787,035	484,576
	Library fund	May 31, 1916	22,128	23,959	10,563	56,650	5,530	22,238	28,882
	Public trust funds	Dec. 31, 1916	5,605	15,409	4,412	25,426	1,929	3,839	19,658
	School district		468,100	626,433	22,844	1,117,377	34,383	558,106	524,888
	General treasury	Dec. 31, 1916	468,100	626,433	22,844	1,117,377	34,383	558,106	524,888
	Park district		62,203	26,925	367	89,495	183	52,964	36,348
	General treasury	Dec. 31, 1916	62,203	26,925	367	89,495	183	52,964	36,348
119	Tampa, Fla		1,492,943	418,708	233,014	2,144,665	434,380	1,291,304	418,981
	City corporation		1,237,578	318,226	209,269	1,765,073	346,983	1,116,615	301,475
	General treasury	May 31, 1917	946,570	237,971	195,764	1,380,305	240,754	906,613	232,938
	Convict labor account	May 31, 1917	9,193	.....	.....	9,193	.....	9,193	.....
	Paving and sewer assessment fund.	May 31, 1917	199,977	.....	.....	199,977	.....	199,977	.....
	Sinking funds	May 31, 1917	74,005	.....	3,891	77,896	76,896	.....	1,000
	Investment fund	May 31, 1917	7,833	832	.....	8,665	.....	832	7,833
	Private trust fund	May 31, 1917	.....	79,423	9,614	89,037	29,333	.....	59,704
	School district		255,365	100,482	23,745	379,592	87,397	174,689	117,506
	General treasury	June 30, 1917	255,365	100,482	23,745	379,592	87,397	174,689	117,506
120	Pueblo, Colo		1,025,694	1,165,231	169,123	2,360,048	161,962	1,198,790	999,296
	City corporation		746,692	1,036,634	159,244	1,942,570	144,804	936,804	860,962
	General treasury	Dec. 31, 1916	369,275	634,060	133,388	1,136,723	128,533	649,220	358,970
	Library funds	Dec. 31, 1916	572	7,062	1,680	9,314	1,639	7,613	62
	Waterworks funds	Dec. 31, 1916	242,877	278,473	2,251	523,601	2,663	236,821	284,117
	Sinking funds	Dec. 31, 1916	132,247	115,001	21,925	269,173	11,969	43,150	214,054
	Investment fund	Dec. 31, 1916	1,721	2,038	.....	3,759	.....	.....	3,759
	School district		279,002	128,597	9,879	417,478	17,158	261,986	138,334
	General treasury	June 30, 1916	268,967	128,597	8,874	406,438	15,982	261,872	128,584
	Sinking funds	June 30, 1916	10,035	.....	1,005	11,040	1,176	114	9,750
121	New Britain, Conn		1,244,413	339,322	274,956	1,858,691	399,763	1,165,608	293,320
	General treasury	Mar. 31, 1917	1,210,185	284,109	274,720	1,769,014	399,542	1,158,532	210,940
	Board of charities fund	Mar. 31, 1917	.....	2,300	236	2,536	221	2,315	.....
	Police court fund	Mar. 31, 1917	12,794	852	.....	13,646	.....	3,711	9,935
	Sinking fund	Mar. 31, 1917	19,724	44,000	.....	63,724	.....	.....	63,724
	Public trust funds:								
	Municipal	Mar. 31, 1917	1,710	2,500	.....	4,210	.....	1,050	3,160
	Nonmunicipal	Mar. 31, 1917	.....	5,561	.....	5,561	.....	.....	5,561

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917—Continued.								
122	San Diego, Cal		$3,014,014	$399,166	$1,127,000	$4,540,180	$899,496	$3,028,214	$612,470
	City corporation		2,380,038	399,166	844,333	3,623,537	687,247	2,348,820	587,470
	General treasury	Dec. 31, 1916	1,435,157	263,870	442,735	2,141,762	251,614	1,738,347	151,801
	Special assessment fund	Dec. 31, 1916	130,345	1,865		132,210		132,210	
	Cash in transit	Dec. 31, 1916			1,029	1,029			1,029
	Sinking fund	Dec. 31, 1916	803,812		347,574	1,151,386	384,567	473,730	293,089
	Public trust funds	Dec. 31, 1916	10,724	2,202	16,211	29,137	18,891	4,533	5,713
	Private trust fund	Dec. 31, 1916		131,229	36,784	168,013	32,175		135,838
	School district		633,976		282,667	916,643	212,249	679,394	25,000
	General treasury	June 30, 1916	540,912		171,228	712,140	76,775	635,365	
	Sinking fund	June 30, 1916	93,064		111,439	204,503	135,474	44,029	25,000
123	Binghamton, N. Y.		1,295,477	835,943	527,538	2,658,958	414,393	1,631,619	612,946
	General treasury	Dec. 31, 1916	1,089,857	562,507	446,872	2,099,236	392,337	1,285,938	420,961
	County supervisors' fund	Oct. 31, 1916	32	95,448		95,480		52,629	42,851
	City hospital fund	Dec. 31, 1916	26,005	39,052		65,057	436	63,869	752
	Library fund	Dec. 31, 1916	677	14,000	442	15,119	1,139	13,980	
	Waterworks fund	Dec. 31, 1916	160,182	39,576	34,032	233,790	1,860	211,609	20,321
	Sinking fund	Dec. 31, 1916	9,525	40,733	39,439	89,697	12,251		77,446
	Public trust funds	Dec. 31, 1916	8,005	6,627	6,753	21,385	6,370	3,594	11,421
	Investment fund	Dec. 31, 1916	1,194	38,000		39,194			39,194
124	York, Pa.		609,415	32,353	384,786	1,026,554	271,530	682,500	72,524
	City corporation		375,524	31,165	339,458	746,147	260,234	430,573	55,340
	General treasury	Dec. 31, 1916	272,696	14,656	164,294	451,646	45,849	380,220	25,577
	Sinking fund	Dec. 31, 1916	91,587	4,805	172,072	268,464	207,327	49,337	11,800
	Public trust funds	Dec. 31, 1916	11,241	11,704	3,092	26,037	7,058	1,016	17,963
	School district		233,891	1,188	45,328	280,407	11,296	251,927	17,184
	General treasury	June 30, 1916	205,841	88	39,011	244,940	6,053	237,703	1,184
	Library fund	June 30, 1916	74	1,100	41	1,215	37	1,178	
	Sinking fund	June 30, 1916	27,936		6,271	34,207	5,206	13,001	16,000
	Public trust fund	June 30, 1916	40		5	45		45	
125	Springfield, Ohio		1,049,856	1,069,854	378,587	2,498,297	358,854	1,195,556	943,887
	City corporation		755,428	982,618	170,125	1,908,171	231,105	837,948	839,118
	General treasury	Dec. 31, 1916	715,204	490,151	152,642	1,357,997	200,066	708,986	448,945
	Fee and special funds	Dec. 31, 1916	7,190			7,190		7,190	
	Sinking fund	Dec. 31, 1916	12,990	427,043	4,440	444,473	22,169	112,821	309,483
	Public trust funds	Dec. 31, 1916	19,798	45,424	12,633	77,855	3,214	8,951	65,690
	Investment fund	Dec. 31, 1916	246	20,000	410	20,656	5,656		15,000
	School district		294,428	87,236	208,462	590,126	127,749	357,608	104,769
	General treasury	Aug. 31, 1916	286,886	39,293	192,687	518,866	119,355	331,158	68,353
	Fee and special funds	Aug. 31, 1916	3,375			3,375		3,375	
	Sinking fund	Aug. 31, 1916		45,029	12,848	57,877	6,011	19,366	32,500
	Public trust fund	Aug. 31, 1916	4,167	2,914	2,927	10,008	2,383	3,709	3,916
126	Malden, Mass.		1,233,067	1,232,479	191,085	2,656,631	91,209	1,208,863	1,356,559
	General treasury	Dec. 31, 1916	1,194,030	1,153,177	154,758	2,501,965	80,018	1,174,657	1,247,290
	Hunters' and dog license fund	Dec. 31, 1916	183	2,193		2,376		183	2,193
	Library fund	Dec. 31, 1916	889	31,211	379	32,479	256	32,223	
	Park fund	Dec. 31, 1916	38	1,650	105	1,793	149	1,594	50
	Sinking funds	Dec. 31, 1916	22,605	27,519	24,966	75,090	7,198		67,892
	Public trust funds:								
	Municipal	Dec. 31, 1916	15,322	8,062	10,168	33,552	2,719	206	30,627
	Nonmunicipal	Dec. 31, 1916		8,667	709	9,376	869		8,507
127	Lancaster, Pa.		719,981	141,369	229,575	1,090,925	205,518	806,457	78,950
	City corporation		469,399	46,081	70,110	585,590	64,250	480,113	41,227
	General treasury	May 31, 1917	466,655	46,081	67,535	580,271	61,942	477,672	40,657
	Public trust fund	Apr. 30, 1917	2,744		2,575	5,319	2,308	2,441	570
	School district		250,582	95,288	159,465	505,335	141,268	326,344	37,723
	General treasury	June 30, 1917	250,385	81,566	159,465	491,416	141,268	326,344	23,804
	Sinking fund	June 30, 1917	197	13,722		13,919			13,919
128	Augusta, Ga.		1,162,428	1,064,313	274,214	2,500,955	228,565	1,254,679	1,017,711
	City corporation		977,432	910,115	264,476	2,152,023	201,016	1,088,994	862,013
	General treasury	Dec. 31, 1916	909,236	768,318	260,810	1,938,364	190,384	976,165	771,815
	Convict labor account	Dec. 31, 1916	15,000			15,000		15,000	
	City hospital fund	Dec. 31, 1916	50,283	51,018	2,969	104,270	5,423	97,829	1,018
	Sinking fund	Dec. 31, 1916	1,999	90,779	697	93,475	5,209		88,266
	Investment fund	Dec. 31, 1916	914			914			914
	School district		184,996	154,198	9,738	348,932	27,549	165,685	155,698
	General treasury	Aug. 31, 1916	181,458	138,680	9,738	329,876	27,549	164,210	138,117
	Public trust fund	Aug. 31, 1916	3,538	15,518		19,056		1,475	17,581

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 1917.								
129	Kalamazoo, Mich.		$914,865	$1,004,027	$268,446	$2,187,338	$239,248	$876,123	$1,071,967
	City corporation		517,302	898,278	226,127	1,641,707	184,688	522,148	934,871
	General treasury	Mar. 31, 1917	434,864	793,712	115,936	1,344,512	98,279	505,216	741,017
	Sinking funds	Mar. 31, 1917	82,438	102,101	108,268	292,807	85,598	16,932	190,277
	Public trust fund (nonmunicipal)	Mar. 31, 1917		2,465	1,923	4,388	311		3,577
	School district		397,563	105,749	42,319	545,631	54,560	353,975	137,096
	General treasury	May 31, 1917	397,563	105,749	42,319	545,631	54,560	353,975	137,096
130	Davenport, Iowa		1,201,849	947,915	415,157	2,564,921	978,693	1,293,309	292,919
	City corporation		797,793	445,524	363,306	1,606,623	497,168	868,296	241,159
	General treasury	Mar. 31, 1917	740,166	437,659	345,166	1,522,991	466,943	838,111	217,937
	Cash in transit	Mar. 31, 1917			282	282			282
	Sinking funds	Mar. 31, 1917	31,507	7,865	16,894	56,266	19,892	26,374	10,000
	Public trust funds	Mar. 31, 1917	26,120		964	27,084	10,333	3,811	12,940
	School district		404,056	502,391	51,851	958,298	481,525	425,013	51,760
	General treasury	June 30, 1917	404,056	477,391	51,851	933,298	456,525	425,013	51,760
	Sinking funds	June 30, 1917		25,000		25,000	25,000		
131	Topeka, Kans.		1,174,430	497,848	291,726	1,964,054	232,028	1,190,879	541,147
	City corporation		794,050	395,639	220,061	1,409,750	207,337	857,719	344,694
	General treasury	Dec. 31, 1916	555,754	333,613	197,212	1,086,579	158,547	806,107	121,925
	Library fund	Dec. 31, 1916	594	5,882	1,437	7,913	1,344	6,569	
	Sinking funds	Dec. 31, 1916	231,719	53,539	10,840	296,098	43,930	41,004	211,164
	Public trust funds	Dec. 31, 1916	5,983	2,605	10,572	19,160	3,516	4,039	11,605
	School district		380,430	102,209	71,665	554,304	24,691	333,160	196,453
	General treasury	June 30, 1916	357,867	87,478	17,748	463,093	24,529	328,003	110,561
	Sinking fund	June 30, 1916	20,840	11,262	52,398	84,500			84,500
	Public trust fund	June 30, 1916	1,723	3,001	869	5,593	44	5,157	392
	Investment fund	June 30, 1916		468	650	1,118	118		1,000
132	Salem, Mass.		1,178,240	1,440,550	223,434	2,842,224	232,844	1,519,154	1,090,226
	General treasury	Dec. 31, 1916	1,164,940	1,338,338	178,578	2,681,856	217,526	1,451,914	1,012,416
	Hunters' and dog license fund	Dec. 31, 1916	120	1,698		1,818		120	1,698
	Library fund	Dec. 31, 1916	590	18,319	572	19,481	671	18,220	590
	Waterworks fund	Dec. 31, 1916	468	24,011	17,012	41,491	9,681	30,938	872
	Cash in transit	Dec. 31, 1916		5	20,000	20,005	5		20,000
	Public trust funds:								
	Municipal	Dec. 31, 1916	11,114	55,687	7,067	73,868	4,764	17,856	51,248
	Nonmunicipal	Dec. 31, 1916		1,902		1,902			1,902
	Investment fund	Dec. 31, 1916	1,008	590	205	1,803	197	106	1,500
133	Haverhill, Mass.		1,271,740	1,181,194	163,813	2,616,747	123,123	1,259,473	1,234,151
	General treasury	Dec. 31, 1916	1,071,450	1,073,207	122,395	2,267,052	108,501	1,124,714	1,033,837
	Hunters' and dog license fund	Dec. 31, 1916		4,170		4,170			4,170
	Library fund	Dec. 31, 1916	1,009	4,339	959	6,307	387	5,920	
	Waterworks fund	Nov. 30, 1916	156,894	2,095	165	159,154	3,474	128,585	27,095
	Sinking funds	Dec. 31, 1916	27,689	90,241	40,294	158,224	10,761		147,463
	Public trust funds:								
	Municipal	Dec. 31, 1916	13,093	5,038		18,131		254	17,877
	Nonmunicipal	Dec. 31, 1916		104		104			104
	Investment funds	Dec. 31, 1916	1,605	2,000		3,605			3,605
134	Pasadena, Cal.		1,978,715	128,475	487,936	2,595,126	448,852	1,821,787	324,487
	City corporation		1,432,113	128,013	437,915	1,998,041	429,918	1,275,638	292,485
	General treasury	June 30, 1917	1,272,620	31,926	395,682	1,700,228	371,179	1,095,868	233,181
	Special assessment fund	June 30, 1917	90,777	5,615		96,392		96,392	
	Sinking fund	June 30, 1917	68,186	71,204	42,233	181,623	58,739	83,378	39,506
	Investment fund	June 30, 1917	530	19,268		19,798			19,798
	School district		546,602	462	50,021	597,085	18,934	546,149	32,002
	General treasury	June 30, 1917	505,018	439	8,748	514,205	3,405	510,338	462
	Sinking fund	June 30, 1917	41,584		41,273	82,857	15,529	35,788	31,540
	Investment fund	June 30, 1917		23		23		23	
135	Bay City, Mich.		1,064,317	559,280	110,967	1,734,564	179,051	1,001,138	554,375
	City corporation		764,154	553,242	97,904	1,420,300	178,027	688,936	553,337
	General treasury	June 30, 1917	761,707	399,282	63,419	1,224,408	75,555	676,942	471,911
	Cash in transit	June 30, 1917			20,000	20,000			20,000
	Sinking funds	June 30, 1917	2,447	153,960	14,485	175,892	102,472	11,994	61,426
	School district		300,163	1,038	13,063	314,264	1,024	312,202	1,038
	General treasury	June 30, 1917	300,163	1,038	13,063	314,264	1,024	312,202	1,038

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.								
136	McKeesport, Pa.		$1,015,616	$349,292	$350,896	$1,715,804	$253,618	$1,065,857	$396,329
	City corporation		679,124	324,982	31,803	1,035,909	59,705	621,185	355,019
	General treasury	Dec. 31, 1916	629,633	141,626	2,417	773,676	14,011	562,900	196,765
	Improvement fund	Dec. 31, 1916	41,445	133,447	2,781	177,673	2,818	52,534	122,321
	Library fund	Dec. 31, 1916	412	5,000	1,212	6,624	1,065	5,559	
	Sinking fund	Dec. 31, 1916	7,623	39,909	25,393	72,925	40,925		32,000
	Investment fund	Dec. 31, 1916	11	5,000		5,011	886	192	3,933
	School district		336,492	24,310	319,093	679,895	193,913	444,672	41,310
	General treasury	June 30, 1916	335,070		247,484	582,554	113,572	444,672	24,310
	Sinking fund	June 30, 1916	1,422	24,310	71,609	97,341	80,341		17,000
137	Huntington, W. Va.		960,706	383,097	258,974	1,602,777	327,010	1,192,296	83,471
	City corporation		644,976	79,967	176,206	901,149	196,902	622,913	81,334
	General treasury	June 30, 1917	350,971	385	8,753	360,109	2,327	276,448	81,334
	Special assessment fund	June 30, 1917	292,419			292,419		292,419	
	Convict labor account	June 30, 1917	1,586			1,586		1,586	
	Sinking fund	June 30, 1917		79,582	167,453	247,035	194,575	52,460	
	School district		315,730	303,130	82,768	701,628	130,108	569,383	2,137
	General treasury	June 30, 1917	243,662	303,130	40,111	586,903	59,936	526,967	
	Sinking fund	June 30, 1917	72,068		42,657	114,725	70,172	42,416	2,137
138	Racine, Wis.		1,010,068	426,304	124,660	1,561,032	31,841	1,070,362	458,829
	General treasury	Dec. 31, 1916	996,093	420,880	119,039	1,536,012	24,605	1,069,180	442,227
	Public trust funds:								
	Municipal	Dec. 31, 1916	13,424	2,940	2,589	18,953	4,392	1,182	13,379
	Nonmunicipal	Dec. 31, 1916		2,405	658	3,063	1,919		1,144
	Investment fund	Dec. 31, 1916	551	79	2,374	3,004	925		2,079
139	Lincoln, Nebr.		1,416,795	647,644	412,779	2,477,218	385,974	1,499,203	592,041
	City corporation		880,644	602,840	357,690	1,841,174	369,338	900,008	571,828
	General treasury	Aug. 31, 1916	855,709	480,770	330,550	1,667,029	336,083	899,981	430,965
	Sinking fund	Aug. 31, 1916	24,872	122,070	27,140	174,082	33,255	27	140,800
	Investment fund	Aug. 31, 1916	63			63			63
	School district		505,891	44,804	38,011	588,706		568,493	20,213
	General treasury	June 30, 1916	505,891	44,804	38,011	588,706		568,493	20,213
	Sanitary district		30,260		17,078	47,338	16,636	30,702	
	General treasury	Dec. 31, 1916	30,260		17,078	47,338	16,636	30,702	
140	Chelsea, Mass.		1,041,481	1,296,323	138,786	2,476,590	131,880	1,051,039	1,293,671
	General treasury	Dec. 31, 1916	1,010,266	1,041,127	136,496	2,187,889	131,872	1,050,222	1,005,795
	Hunters' and dog license fund	Dec. 31, 1916		85		85			85
	Sinking fund	Dec. 31, 1916	28,812	251,603	2,290	282,705	8		282,697
	Public trust funds	Dec. 31, 1916	986			986		566	420
	Investment fund	Dec. 31, 1916	1,417	3,508		4,925		251	4,674
141	Superior, Wis.		925,148	852,936	190,596	1,968,680	161,773	949,120	857,787
	General treasury	Sept. 30, 1916	877,691	528,963	57,157	1,463,811	32,145	642,362	789,304
	School fund	June 30, 1916	42,009	225,286	105,753	373,048	102,060	265,655	5,333
	Library fund	June 30, 1916	697	16,000	10,514	27,211	12,104	15,107	
	Sinking funds	Sept. 30, 1916	88	73,743	15,097	88,928	1,887	23,891	63,150
	Public trust funds	Apr. 30, 1916	4,663	8,944	2,075	15,682	13,577	2,105	
142	Macon, Ga.		1,115,458	772,216	350,324	2,237,998	415,978	1,147,048	674,972
	City corporation		906,289	686,524	349,297	1,942,110	412,723	1,000,426	528,961
	General treasury	Dec. 31, 1916	646,735	400,301	99,205	1,146,241	116,115	695,717	334,409
	Hospital fund	Dec. 31, 1916	33,663	126,135	117,133	276,931	157,671	97,985	21,275
	Waterworks fund	Dec. 31, 1916	218,744	97,977	74,644	391,365	54,997	206,724	129,644
	Cash in transit	Dec. 31, 1916		1,159	1,236	2,395	1,159		1,236
	Sinking funds	Dec. 31, 1916	7,084	60,952	56,048	124,084	81,687		42,397
	Public trust fund	Dec. 31, 1916	63		1,031	1,094	1,094		
	School district		209,169	85,692	1,027	295,888	3,255	146,622	146,011
	General treasury	June 30, 1916	209,169	85,692	1,027	295,888	3,255	146,622	146,011

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.								
143	Muskogee, Okla		$684,901	$1,092,475	$368,145	$2,145,521	$361,542	$682,057	$1,101,922
	City corporation		481,419	963,700	206,205	1,651,324	185,283	496,110	969,931
	General treasury	June 30, 1917	301,696	298,929	170,959	771,584	48,333	359,758	363,493
	Library fund	June 30, 1917	444	6,306	643	7,393	214	7,179	
	Sinking fund	June 30, 1917	177,954	364,645	8,068	550,667	119,230	128,233	303,204
	Public trust funds:								
	Municipal	June 30, 1917	1,325	500	702	2,527	1,117	940	470
	Nonmunicipal	June 30, 1917		315		315	315		
	Investment fund	June 30, 1917		193		193			193
	Private trust fund	June 30, 1917		292,812	25,833	318,645	16,074		302,571
	School district		203,482	128,775	161,940	494,197	176,259	185,947	131,991
	General treasury	June 30, 1917	142,109	69,809	4,824	216,742	4,824	149,732	62,186
	Sinking fund	June 30, 1917	61,373	58,966	157,116	277,455	171,435	36,215	69,805
144	Woonsocket, R. I		812,918	1,429,193	166,256	2,408,367	104,717	1,056,893	1,246,757
	General treasury	Dec. 31, 1916	766,085	1,230,389	149,263	2,145,737	80,908	1,053,767	1,011,062
	Hunters' license fund	Dec. 31, 1916		440		440			440
	Library fund	Dec. 31, 1916	340		860	1,200	1,064	136	
	Sinking fund	Dec. 31, 1916	45,613	197,224	12,707	255,544	20,339		235,205
	Public trust funds	Dec. 31, 1916	880	1,140	3,426	5,446	2,406	2,990	50
145	Newton, Mass		2,103,060	1,843,382	138,298	4,084,740	245,415	1,867,007	1,972,318
	General treasury	Dec. 31, 1916	2,006,480	1,586,412	133,710	3,726,602	239,867	1,864,526	1,622,209
	Hunters' and dog license fund	Dec. 31, 1916		4,186		4,186			4,186
	Sinking fund	Dec. 31, 1916	86,860	252,254	2,302	341,416	3,475		337,941
	Public trust funds:								
	Municipal	Dec. 31, 1916	8,004	11	1,751	9,766	1,269	2,481	6,016
	Nonmunicipal	Dec. 31, 1916		505		505	505		
	Investment fund	Dec. 31, 1916	1,716	14	535	2,265	299		1,966
146	Montgomery, Ala		746,224	447,304	316,581	1,510,109	376,575	685,888	447,646
	General treasury	June 30, 1917	744,140	217,886	202,101	1,164,127	261,974	489,779	412,374
	Convict labor account	June 30, 1917	1,560			1,560		1,560	
	Library fund	Dec. 31, 1916	524	5,429	1,142	7,095	897	5,723	475
	Sinking fund	June 30, 1917		222,851	112,828	335,679	113,258	188,826	33,595
	Private trust funds	June 30, 1917		1,138	510	1,648	446		1,202
147	Butte, Mont		1,275,266	2,279,490	221,401	3,776,157	259,397	1,437,189	2,079,571
	City corporation		949,500	2,221,884	211,033	3,382,417	246,908	1,088,358	2,047,151
	General treasury	Apr. 30, 1917	901,004	1,425,307	176,725	2,503,036	225,723	1,060,146	1,217,167
	Sinking fund	Apr. 30, 1917	38,238	781,482	26,981	846,701	18,415	26,166	802,120
	Public trust fund	Apr. 30, 1917	10,258	15,004	6,587	31,849	2,139	2,046	27,664
	Private trust fund	Apr. 30, 1917		91	740	831	631		200
	School district		325,766	57,606	10,368	393,740	12,489	348,831	32,420
	General treasury	Aug. 31, 1916	314,959	57,606	8,978	381,543	10,819	344,544	26,180
	Sinking fund	Aug. 31, 1916	10,807		1,390	12,197	1,670	4,287	6,240
148	Wheeling, W. Va		803,139	92,755	300,133	1,196,027	282,399	752,934	160,694
	City corporation		479,870	90,306	281,611	851,787	273,275	429,979	148,533
	General treasury	June 30, 1917	471,092	6,248	38,339	515,679	12,830	386,871	115,978
	Convict labor account	June 30, 1917	3,556			3,556		3,556	
	Sinking funds	June 30, 1917	5,162	82,490	243,106	330,758	260,078	39,480	31,200
	Public trust funds	June 30, 1917	60		64	124	52	72	
	Private trust fund	June 30, 1917		1,568	102	1,670	315		1,355
	School district		323,269	2,449	18,522	344,240	9,124	322,955	12,161
	General treasury	June 30, 1917	314,398	2,447	16,295	333,140	8,050	313,168	11,922
	Library fund	June 30, 1917	8,871	2	2,227	11,100	1,074	9,787	239
149	Roanoke, Va		636,301	450,930	445,199	1,532,430	624,338	602,359	305,733
	General treasury	Dec. 31, 1916	602,217	280,162	394,590	1,276,969	537,704	456,516	282,749
	Convict labor account	Dec. 31, 1916	2,384			2,384		2,384	
	School fund	June 30, 1916	25,043	150,708	1,565	177,316	10,873	143,459	22,984
	Sinking fund	Dec. 31, 1916	6,657	20,060	49,044	75,761	75,761		
150	West Hoboken, N. J		585,343	1,000,803	326,716	1,912,862	342,943	616,316	953,603
	General treasury	Dec. 31, 1916	575,968	968,858	180,473	1,725,299	168,537	603,577	953,185
	Tax collector's fund	Dec. 31, 1916	50	353		403		50	353
	Recorder's fund	Dec. 31, 1916		65		65			65
	Board of health fund	Dec. 31, 1916	2,828	2,900	120	5,848	680	5,168	
	Library fund	Dec. 31, 1916	336	7,000	375	7,711	970	6,741	
	Sinking fund	Dec. 31, 1916	3,374	20,813	137,108	161,295	161,295		
	Public trust funds	Dec. 31, 1916	2,787	814	8,640	12,241	11,461	780	

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.								
151	East Orange, N. J.		$1,262,717	$1,802,743	$342,304	$3,407,764	$252,409	$1,238,616	$1,916,739
	General treasury	Dec. 31, 1916	1,060,709	1,300,265	242,698	2,603,672	157,238	856,642	1,589,792
	Recorder's court fund	Dec. 31, 1916	289	782		1,071		289	782
	School fund	June 30, 1916	170,929	284,179	9,013	464,121	19,026	368,416	76,679
	Library fund	Dec. 31, 1916	1,853		196	2,049	497	1,552	
	City clerk's fund	Dec. 31, 1916		414		414			414
	Sinking fund	Dec. 31, 1916	24,977	211,875	81,832	318,684	71,178	6,034	241,472
	Public trust funds	Dec. 31, 1916	3,960	5,228	5,464	14,652	4,369	5,683	4,600
	Private trust funds	Dec. 31, 1916			3,101	3,101	101		3,000
152	Lansing, Mich.		1,216,180	807,448	182,195	2,205,823	248,325	1,268,949	688,549
	City corporation		844,651	805,763	179,448	1,829,862	224,952	918,046	686,864
	General treasury	Apr. 30, 1917	775,129	795,090	128,260	1,698,479	168,669	918,046	611,764
	Sinking fund	Apr. 30, 1917	69,504	4,662	51,188	125,354	56,283		69,071
	Public trust fund (nonmunicipal)	Apr. 30, 1917		3,759		3,759			3,759
	Investment fund	Apr. 30, 1917	18	2,252		2,270			2,270
	School district		371,529	1,685	2,747	375,961	23,373	350,903	1,685
	General treasury	June 30, 1917	371,529	1,685	2,747	375,961	23,373	350,903	1,685
153	Galveston, Tex.		1,374,752	1,275,178	375,504	3,025,434	917,270	1,504,013	604,151
	General treasury	Feb. 28, 1917	998,683	999,376	106,146	2,104,205	723,177	1,287,932	93,096
	Convict labor account	Feb. 28, 1917	1,646			1,646		1,646	
	School fund	July 10, 1916	166,744		72,533	239,277	24,842	214,435	
	Sinking fund	Feb. 28, 1917	177,146	275,802	194,401	647,349	165,849		481,500
	Public trust fund	July 10, 1916	978		2,424	3,402	3,402		
	Investment fund	Feb. 28, 1917	29,555			29,555			29,555
154	Fitchburg, Mass.		1,266,060	2,127,350	155,064	3,548,474	86,694	1,236,890	2,224,890
	General treasury	Nov. 30, 1916	1,198,550	1,625,054	134,462	2,958,066	56,703	1,159,224	1,742,139
	Hunters' and dog license fund	Nov. 30, 1916		3,267		3,267			3,267
	Hospital fund	Nov. 30, 1916	38,922	36,653	19	75,594	53	75,342	199
	Library fund	Nov. 30, 1916	328	419	41	788	6	464	318
	Sinking funds	Nov. 30, 1916	10,654	446,480	6,458	463,592	3,508		460,084
	Public trust funds:								
	Municipal	Nov. 30, 1916	17,606	4,854	7,285	29,745	12,857	1,860	15,028
	Nonmunicipal	Nov. 30, 1916		10,623	6,799	17,422	13,567		3,855
155	Chester, Pa.		544,902	424,333	313,631	1,282,866	458,646	535,803	288,417
	City corporation		349,396	217,200	287,028	853,624	403,054	330,907	119,663
	General treasury	Dec. 31, 1916	342,302	127,178	133,822	603,302	203,535	281,704	118,063
	Sinking fund	Dec. 31, 1916	7,094	90,022	153,206	250,322	199,519	49,203	1,600
	School district		195,506	207,133	26,603	429,242	55,592	204,896	168,754
	General treasury	June 30, 1916	191,998	177,207	4,191	373,396	17,756	188,846	166,794
	Cash in transit	June 30, 1916			395	395			395
	Sinking fund	June 30, 1916	1,475	28,477	19,510	49,462	34,937	14,525	
	Public trust fund	June 30, 1916	2,033	1,449	2,507	5,989	2,899	1,525	1,565
156	Perth Amboy, N. J.		888,326	2,668,937	473,592	4,030,855	408,661	1,498,389	2,123,805
	General treasury	Dec. 31, 1916	575,221	1,427,489	139,767	2,142,477	45,565	698,206	1,398,706
	Hunters' license fund	Dec. 31, 1916	81	537		618		81	537
	Recorder's court fund	Dec. 31, 1916	20	301		321		20	301
	School fund	Dec. 31, 1916	94,998	375,938	7,330	478,266	20,758	350,281	107,227
	Library fund	Dec. 31, 1916	450	8,018	221	8,689	300	8,389	
	Library construction fund	Dec. 31, 1916			6,357	6,357		6,064	293
	Waterworks fund	Dec. 31, 1916	208,673	102,342	69,238	380,253	32,580	329,701	17,972
	Sinking funds	Dec. 31, 1916	8,449	754,312	249,656	1,012,417	309,331	104,327	598,759
	Public trust fund	Dec. 31, 1916	434		1,023	1,457	127	1,320	10
157	New Castle, Pa.		629,706	353,026	205,550	1,188,282	442,200	608,518	137,564
	City corporation		371,830	231,138	140,400	743,368	345,159	315,400	82,809
	General treasury	Dec. 31, 1916	340,700	231,117	126,703	698,520	336,345	304,261	57,914
	Sinking fund	Dec. 31, 1916	31,130	21	13,697	44,848	8,814	11,139	24,895
	School district		257,876	121,888	65,150	444,914	97,041	293,118	54,755
	General treasury	June 30, 1916	257,685	96,888	52,242	406,815	92,370	277,801	36,644
	Sinking fund	June 30, 1916	191	25,000	12,908	38,099	4,671	15,317	18,111
158	Lexington, Ky.		968,637	1,376,564	335,581	2,680,782	749,812	968,921	962,049
	General treasury	Dec. 31, 1916	903,901	842,608	182,335	1,928,844	464,300	709,626	754,918
	School fund	June 30, 1916	59,945	342,652	37,974	440,571	120,881	194,614	125,076
	Library fund	Dec. 31, 1916	2,384	11,962	1,936	16,282	151	8,208	7,923
	Sinking funds	June 30, Dec. 31, 1916	2,057	160,065	110,486	272,608	156,512	56,448	59,648
	Public trust fund	Dec. 31, 1916	244	5,356	2,850	8,450	7,968	25	457
	Investment fund	Dec. 31, 1916	106	13,921		8,027			14,027

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 1917—Continued.								
159	Springfield, Mo.		$727,254	$315	$262,417	$989,986	$164,142	$680,086	$145,758
	City corporation		487,937	308	133,681	621,926	55,865	425,435	140,626
	General treasury	June 30, 1917	487,937	308	133,681	621,926	55,865	425,435	140,626
	School district		239,317	7	128,736	368,060	108,277	254,651	5,132
	General treasury	June 30, 1917	239,317	7	128,736	368,060	108,277	254,651	5,132
160	Hamilton, Ohio		969,676	392,212	260,642	1,622,530	234,465	977,534	410,531
	City corporation		720,477	338,854	126,479	1,185,810	138,466	706,246	341,098
	General treasury	Dec. 31, 1916	611,752	151,011	122,579	885,342	105,600	587,953	191,789
	Fee and special funds	Dec. 31, 1916	9,647			9,647		9,647	
	Sinking funds	Dec. 31, 1916	99,028	182,754	3,877	285,659	32,683	103,667	149,309
	Public trust funds	Dec. 31, 1916	50	5,089	23	5,162	183	4,979	
	School district		249,199	53,358	134,163	436,720	95,999	271,288	69,433
	General treasury	Aug. 31, 1916	242,155		133,255	375,410	82,731	239,518	53,161
	Fee and special funds	Aug. 31, 1916	4,082			4,082		4,082	
	Sinking fund	Aug. 31, 1916	87	51,735	501	52,323	13,005	24,818	14,500
	Public trust fund	Aug. 31, 1916	2,875	1,623	407	4,905	263	2,870	1,772
161	Charlotte, N. C.		726,506	894,424	54,179	1,675,109	40,573	649,079	985,457
	General treasury	Apr. 30, 1917	529,712	672,604	18,241	1,220,557	21,436	417,393	781,728
	School fund	May 31, 1917	59,464	184,367	31,886	275,717	13,569	127,138	135,010
	Library fund	Apr. 30, 1917	529	5,307	292	6,128	365	5,663	100
	Park fund	Apr. 30, 1917		2,803	910	3,713		3,660	53
	Waterworks fund	Apr. 30, 1917	136,548	28,693	2,850	168,091	5,203	95,225	67,663
	Public trust fund	Apr. 30, 1917	7			7			7
	Investment funds	Apr. 30, 1917	246	650		896			896
162	Decatur, Ill.		939,823	801,349	230,154	1,971,326	483,684	906,273	581,369
	City corporation		525,560	429,257	183,002	1,139,819	245,388	607,573	286,858
	General treasury	Apr. 30, 1917	516,882	382,656	105,467	1,005,005	148,458	591,673	264,874
	Library fund	Apr. 30, 1917	766	16,695	3,937	21,398	7,497	13,616	285
	Sinking fund	Apr. 30, 1917	3,853	27,060	73,853	104,766	86,766		18,000
	Public trust funds	Apr. 30, 1917	4,059	2,696	1,745	8,500	2,517	2,284	3,699
	Private trust fund	Apr. 30, 1917		150		150	150		
	School district		414,263	372,092	45,152	831,507	238,296	298,700	294,511
	General treasury	June 30, 1917	398,175	365,086	37,771	801,032	237,277	298,650	265,105
	Sinking fund	June 30, 1917	15,553	7,000	6,454	29,007	507		28,500
	Public trust fund	June 30, 1917	50			50		50	
	Investment fund	June 30, 1917	485	6	927	1,418	512		906
163	Dubuque, Iowa		845,092	630,606	222,261	1,697,959	258,453	763,933	675,573
	City corporation		634,177	630,606	196,878	1,461,661	236,675	587,989	636,997
	General treasury	Feb. 28, 1917	459,688	612,481	141,416	1,213,585	162,756	488,031	562,798
	Library fund	Dec. 31, 1916	342	4	89	435	42	393	
	Park fund	Feb. 28, 1917	24,838	11,750	5,352	41,940	1,197	24,393	16,350
	Waterworks fund	May 31, 1917	82,259	5,186	1,905	89,350	9,814	63,717	15,819
	Athletic field fund	Feb. 28, 1917	3,141			3,141	66	3,075	
	Sinking fund	Feb. 28, 1917	58,826		41,572	100,398	54,966	4,432	41,000
	Public trust funds	Dec. 31, 1916, Feb. 28, 1917.	5,083	143	6,388	11,614	7,662	3,948	4
	Private trust fund	Feb. 28, 1917		1,042	156	1,198	172		1,026
	School district		210,915		25,383	236,298	21,778	175,944	38,576
	General treasury	June 30, 1916	210,915		25,383	236,298	21,778	175,944	38,576
164	Portsmouth, Va.		428,205	402,145	65,226	895,576	44,855	486,315	364,406
	General treasury	Dec. 31, 1916	335,989	270,280	51,222	657,491	31,784	390,832	234,875
	School fund	June 30, 1916	21,064	71,440	2,979	95,483		95,483	
	Sinking fund	Dec. 31, 1916	4,461	10,425	11,025	25,911	13,071		12,840
	Investment funds	Dec. 31, 1916	66,691	50,000		116,691			116,691
165	Everett, Mass.		1,005,476	1,051,288	124,627	2,181,391	168,102	830,883	1,182,406
	General treasury	Dec. 31, 1916	985,658	698,280	94,734	1,778,672	137,648	830,883	810,141
	Hunters' and dog license fund	Nov 30, 1916		1,900		1,900			1,900
	Sinking funds	Dec. 31, 1916	19,818	327,447	28,116	375,381	28,081		347,300
	Public trust fund (nonmunicipal)	Dec. 31, 1916		23,661	1,777	25,438	2,373		23,065

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 1917—Continued.								
166	San Jose, Cal.		$870,198	$180,461	$85,490	$1,136,149	$252,859	$827,652	$55,638
	City corporation		536,209	17,826	85,490	639,525	91,320	518,775	29,430
	General treasury	Nov. 30, 1916	371,649	14,414	81,906	467,969	89,294	375,430	3,245
	Special assessment fund	Nov. 30, 1916	142,196			142,196		142,196	
	Sinking fund	Nov. 30, 1916	21,258		3,495	24,753	1,778	50	22,925
	Public trust funds:								
	Municipal	Nov. 30, 1916	1,106	152	89	1,347	248	1,099	
	Nonmunicipal	Nov. 30, 1916		1,360		1,360			1,360
	Private trust fund	Nov. 30, 1916		1,900		1,900			1,900
	School district		333,989	162,635		496,624	161,539	308,877	26,208
	General treasury	June 30, 1916	333,989	162,635		496,624	161,539	308,877	26,208
167	Pittsfield, Mass.		1,088,353	950,158	159,122	2,197,633	91,627	992,661	1,113,345
	General treasury	Dec. 31, 1916	1,088,330	938,785	158,708	2,185,823	90,987	992,351	1,102,485
	Hunters' and dog license fund	Dec. 31, 1916		4,192		4,192			4,192
	High school lunch room fund	June 30, 1916	23	2,016	312	2,351		310	2,041
	Private trust fund	Dec. 31, 1916		5,165	102	5,267	640		4,627
168	Knoxville, Tenn.		923,809	539,789	142,179	1,605,777	106,952	1,121,221	377,604
	General treasury	Sept. 30, 1916	919,931	458,749	96,119	1,474,799	32,176	1,106,492	336,131
	Sinking fund	Sept. 30, 1916	1,237	80,312	41,642	123,191	71,705	13,193	38,293
	Public trust funds	Sept. 30, 1916	2,473		4,418	6,891	3,071	1,536	2,284
	Investment fund	Sept. 30, 1916	168	728		896			896
169	Quincy, Mass.		987,222	1,745,485	107,739	2,840,446	169,875	1,273,110	1,397,461
	General treasury	Dec. 31, 1916	970,679	1,702,916	90,893	2,764,488	155,153	1,256,323	1,353,012
	Hunters' and dog license fund	Dec. 31, 1916		3,032		3,032			3,032
	Library fund	Dec. 31, 1916	499		2,103	2,602	829	1,773	
	Public trust funds:								
	Municipal	Dec. 31, 1916	16,044	21,176	8,241	45,461	11,618	15,014	18,829
	Nonmunicipal	Dec. 31, 1916		18,361	6,502	24,863	2,275		22,588
170	Elmira, N. Y.		1,016,154	525,429	57,523	1,599,106	73,725	1,139,849	385,532
	General treasury	Dec. 31, 1916	995,739	368,086	38,122	1,401,947	62,269	1,049,717	289,961
	City board of audits fund	Dec. 31, 1916	1,757	128,207		129,964		59,799	70,165
	County supervisors' fund	Oct. 31, 1916	56	14,863		14,919		7,699	7,220
	Convict labor account	Dec. 31, 1916	128			128		128	
	Cemetery fund	Dec. 31, 1916	12,102	817	4,171	17,090	2,692	11,656	2,742
	Public trust funds:								
	Municipal	Dec. 31, 1916	5,570	6,366	11,156	23,092	7,150	10,850	5,092
	Nonmunicipal	Dec. 31, 1916		4,337	4,074	8,411	1,614		6,797
	Investment fund	Dec. 31, 1916	802	2,753		3,555			3,555
171	Joliet, Ill.		884,044	657,539	166,768	1,708,351	153,807	1,054,469	500,075
	City corporation		582,335	531,621	90,651	1,204,607	103,297	749,524	351,786
	General treasury	Dec. 31, 1916	579,258	523,837	82,541	1,185,636	101,052	745,862	338,722
	Library fund	Dec. 31, 1916			3,012	3,012			3,012
	Fire fund	Dec. 31, 1916		329	1,107	1,436		87	1,349
	Public trust funds	Dec. 31, 1916	2,314	7,455	3,991	13,760	2,245	3,575	7,940
	Investment fund	Apr. 30, 1916	763			763			763
	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
172	New Rochelle, N. Y.		1,301,713	1,848,216	357,031	3,506,960	443,767	1,385,507	1,677,686
	General treasury	Dec. 31, 1916	1,295,390	1,819,223	351,524	3,466,137	431,451	1,309,440	1,665,246
	County supervisors' fund	Dec. 31, 1916	446	24,912		25,358	5,808	14,822	4,728
	Hunters' license fund	Dec. 31, 1916	29	178		207		29	178
	Library fund	Dec. 31, 1916	798		130	928	62	866	
	Cash in transit	Dec. 31, 1916			192	192			192
	Public trust funds	Dec. 31, 1916	5,050	3,903	5,185	14,138	6,446	350	7,342
173	Auburn, N. Y.		866,353	547,937	64,527	1,478,817	118,398	729,170	631,249
	General treasury	June 30, 1917	746,648	301,366	19,674	1,067,688	58,070	439,007	570,611
	County supervisors' fund	Oct. 31, 1916		22,406		22,406		13,062	9,344
	School fund	July 31, 1916	860	196,933	7,759	205,552	5,899	188,396	11,257
	Waterworks fund	Dec. 31, 1916	108,910	17,574	17,349	143,833	34,252	84,581	25,000
	Sinking fund	Dec. 31, 1916	4,824	7,144	9,920	21,888	9,773		12,115
	Public trust funds:								
	Municipal	June 30, 1917	5,111	2,281	3,760	11,152	4,399	4,124	2,629
	Nonmunicipal	June 30, 1917		136	3,671	3,807	3,514		293
	Private trust funds	June 30, 1917		97	2,394	2,491	2,491		

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 1917—Continued.								
174	Cedar Rapids, Iowa		$1,006,158	$202,130	$109,682	$1,317,970	$111,554	$900,357	$246,059
	City corporation		655,101	149,999	109,682	914,782	111,554	596,773	206,455
	General treasury	Mar. 31, 1917	646,192	143,999	106,834	897,025	101,059	594,621	201,345
	Sinking fund	Mar. 31, 1917		6,000		6,000	6,000		
	Public trust funds	Mar. 31, 1917	8,909		2,848	11,757	4,495	2,152	5,110
	School district		351,057	52,131		403,188		363,584	39,604
	General treasury	June 30, 1917	319,025	52,131		371,156		303,584	7,572
	Sinking fund	June 30, 1917	32,032			32,032			32,032
175	Niagara Falls, N. Y.		1,322,807	712,029	704,798	2,739,634	854,493	1,229,175	655,966
	General treasury	Dec. 31, 1916	1,292,394	507,509	644,397	2,444,300	793,996	1,006,457	643,847
	School fund	July 31, 1916	23,484	194,523	38,736	256,743	44,065	211,062	1,616
	Library fund	June 30, 1916	358	9,000	778	10,136	1,353	8,783	
	Public trust funds	Dec. 31, 1916	6,571	775	14,478	21,824	8,608	2,873	10,343
	Private trust fund	Dec. 31, 1916		222	6,409	6,631	6,471		160
176	Mount Vernon, N. Y.		1,208,766	1,260,431	363,888	2,833,085	318,284	1,347,228	1,167,573
	City corporation		742,552	1,200,639	214,639	2,157,830	201,390	809,663	1,146,277
	General treasury	Apr. 30, 1917	517,744	941,665	92,220	1,551,635	116,187	588,375	847,073
	County supervisors' fund	Dec. 31, 1916	88	23,201		23,289	4,995	16,424	1,870
	City court fund	Apr. 30, 1917	2,982	2,795	306	6,083	609	441	5,033
	Police department fund	Apr. 30, 1917	350	80,001	4,041	84,392	5,631	77,773	988
	Fire department fund	Apr. 30, 1917	334	45,314	1,686	47,334	1,828	45,257	249
	Inspection of steam boilers fund	Nov. 8, 1916	224			224		168	56
	Health fund	Mar. 31, 1917	504			504			504
	Sinking funds	Apr. 30, 1917	216,046	78,162	105,972	400,180	47,550	79,318	273,312
	Public trust funds	Dec. 31, 1916, Apr. 30, 1917.	4,280	29,501	10,408	44,189	25,090	1,907	17,192
	School district		466,214	59,792	149,249	675,255	116,394	537,565	21,296
	General treasury	Apr. 30, 1917	460,403	47,849	125,805	634,057	102,431	514,492	17,134
	Library fund	Mar. 31, 1917	2,064	9,304	12,847	24,215	6,312	17,903	
	Public trust funds	Mar. 31, Apr. 30, 1917.	3,747	2,639	10,597	16,983	7,651	5,170	4,162
177	Amsterdam, N. Y.		677,698	560,070	39,252	1,277,020	31,955	529,688	715,377
	City corporation		525,022	557,070	38,837	1,120,929	31,228	394,524	695,177
	General treasury	Dec. 31, 1916	510,590	443,901	35,359	995,850	28,280	394,323	573,247
	Sinking funds	Dec. 31, 1916	3,077	111,647	2,945	117,669	993		116,676
	Public trust funds	Dec. 31, 1916	5,355	45	449	5,849	1,429	201	4,219
	Private trust fund	Dec. 31, 1916		1,477	84	1,561	526		1,035
	School district		152,676	3,000	415	156,091	727	135,164	20,200
	General treasury	July 31, 1916	152,676	3,000	415	156,091	727	135,164	20,200
178	Lorain, Ohio		829,058	561,685	356,176	1,746,919	313,585	840,602	592,732
	City corporation		585,160	482,157	224,542	1,291,859	215,598	549,166	527,095
	General treasury	Dec. 31, 1916	569,972	202,142	195,262	967,376	188,669	438,190	340,517
	Library fund	Dec. 31, 1916	223	4,655	963	5,841	901	4,940	
	Fee and special funds	Dec. 31, 1916	10,289			10,289		10,289	
	Sinking funds	Dec. 31, 1916	4,171	271,974	20,071	296,216	15,521	94,117	186,578
	Public trust funds	Dec. 31, 1916	505	3,386	8,246	12,137	10,507	1,630	
	School district		243,898	79,528	131,634	455,060	97,987	291,436	65,637
	General treasury	Aug. 31, 1916	241,116	37,624	129,744	408,484	96,194	263,357	48,933
	Fee and special funds	Aug. 31, 1916	2,735			2,735		2,735	
	Sinking fund	Aug. 31, 1916	47	41,904	1,890	43,841	1,793	25,344	16,704
179	Quincy, Ill.		718,097	957,750	194,346	1,870,193	233,296	1,250,496	386,401
	City corporation		482,403	830,218	171,907	1,484,548	155,770	1,005,624	323,154
	General treasury	Apr. 30, 1917	274,592	156,124	42,940	473,656	16,151	271,387	186,118
	House of correction fund	Apr. 30, 1917	6,200			6,200		6,200	
	Library fund	Mar. 31, 1917	251	8,000		8,251	369	7,782	100
	Boulevard and park fund	Feb. 28, 1917	1,854	36,274	610	38,738	508	30,485	7,745
	Waterworks fund	Apr. 30, 1917	90,324	2,390	59,797	152,511	57,727	24,593	70,191
	Registered bond fund	Apr. 30, 1917	10,153		2,263	12,416	3,748	8,668	
	Sinking fund	Apr. 30, 1917	77,164		44,002	121,166	60,654	1,512	59,000
	Public trust funds	Apr. 30, May 31, 1917.	143	3,017	476	3,636	2,606	1,030	
	Investment fund	Apr. 30, 1917	21,722	624,433	21,819	667,974	14,007	653,967	
	School district		235,694	127,512	22,439	385,645	77,526	244,872	63,247
	General treasury	June 30, 1917	235,661	127,512	22,439	385,612	77,526	244,839	63,247
	Public trust fund	June 30, 1917	33			33		33	

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.								
180	Jamestown, N. Y.		$1,050,427	$655,835	$95,768	$1,808,030	$93,439	$992,401	$722,190
	City corporation		765,519	640,452	95,510	1,501,481	89,668	731,231	680,522
	General treasury	Feb. 28, 1917	762,767	615,952	95,510	1,474,229	85,249	730,958	658,022
	Sinking fund	Feb. 28, 1917		22,500		22,500			22,500
	Public trust fund	Feb. 28, 1917	2,752	2,000		4,752	4,419	333	
	School district		272,297	15,367	258	287,922	3,771	242,499	41,652
	General treasury	July 15, 1916	272,083	15,367		287,450	3,404	242,394	41,652
	Public trust fund	July 15, 1916	214		258	472	367	105	
	County supervisors' fund		18,611	16		18,627		18,611	16
	General treasury	Feb. 28, 1917	18,611	16		18,627		18,611	16
181	Taunton, Mass.		1,044,212	1,060,062	174,733	2,279,007	86,467	934,732	1,257,808
	General treasury	Nov. 30, 1916	968,884	805,621	170,930	1,945,435	77,920	934,670	932,845
	Hunters' and dog license fund	Nov. 30, 1916		2,723		2,723			2,723
	School fund	Nov. 30, 1916			50	50	50		
	Waterworks fund	Nov. 30, 1916			200	200	200		
	Sinking funds	Nov. 30, 1916	45,102	238,121	2,930	286,153	3,980		282,173
	Public trust funds:								
	Municipal	Nov. 30, 1916	30,000	129		30,129	493	62	29,574
	Nonmunicipal	Nov. 30, 1916		11,155	201	11,356	3,108		8,248
	Investment fund	Nov. 30, 1916	226	2,019	177	2,422	343		2,079
	Private trust fund	Nov. 30, 1916		294	245	539	373		166
182	Oshkosh, Wis.		643,325	196,329	263,945	1,103,599	178,760	696,732	228,107
	General treasury	Sept. 30, 1916	537,266	188,701	198,307	924,274	95,874	615,638	212,762
	Library fund	June 30, 1916	585		10	595		595	
	Waterworks fund	June 30, 1916	93,188	2,068	53,566	148,822	64,924	75,806	8,092
	Public trust funds:								
	Municipal	Sept. 30, 1916	12,286	4,494	11,962	28,742	16,796	4,693	7,253
	Nonmunicipal	Sept. 30, 1916		1,066	100	1,166	1,166		
183	Waterloo, Iowa		807,723	179,458	345,690	1,332,871	393,841	805,774	133,256
	City corporation		519,953	11,464	138,179	669,596	141,551	445,401	82,644
	General treasury	Mar. 31, 1917	296,970	8,432	31,860	337,262	34,599	286,138	16,525
	Library fund	Dec. 31, 1916	18,833	866	182	19,881	83	19,368	430
	River front improvement fund	Oct. 31, 1916	1,942	10	16,045	17,997	15,625	2,362	10
	Waterworks fund	Mar. 31, 1917	107,490	2,156	6,557	116,203	4,595	105,586	6,022
	Sinking funds	Mar. 31, 1917	92,521		80,437	172,958	82,954	30,347	59,657
	Public trust funds	Mar. 31, 1917	2,197		3,098	5,295	3,695	1,600	
	School district		287,770	167,994	207,511	663,275	252,290	360,373	50,612
	General treasury	June 30, 1917	287,770	167,994	207,511	663,275	252,290	360,373	50,612
184	Fresno, Cal.		1,017,706	593,643	283,278	1,894,627	687,847	1,102,567	104,213
	City corporation		610,403	591,706	165,781	1,367,890	569,298	708,893	89,699
	General treasury	June 30, 1917	457,003	520,161	133,079	1,110,243	512,622	520,797	76,824
	Special assessment fund	June 30, 1917	151,024	12,078		163,102		163,102	
	Sinking fund	June 30, 1917	1,369	59,460	29,959	90,788	54,026	23,887	12,875
	Public trust fund	June 30, 1917	1,007		2,423	3,430	2,323	1,107	
	Private trust fund	June 30, 1917		7	320	327	327		
	School district		407,303	1,937	117,497	526,737	118,549	393,674	14,514
	General treasury	June 30, 1917	371,037	1,937	103,233	476,207	102,779	367,714	5,714
	Sinking fund	June 30, 1917	36,266		14,264	50,530	15,770	25,960	8,800
85	Everett, Wash.		819,099	2,077,086	121,743	3,017,928	733,697	1,851,527	432,704
	City corporation		522,114	1,919,012	72,740	2,513,866	669,999	1,549,526	294,341
	General treasury	Dec. 31, 1916	506,441	1,918,567	64,082	2,489,090	647,294	1,547,510	294,286
	Sinking fund	Dec. 31, 1916	13,483		5,150	18,633	18,633		
	Public trust funds	Dec. 31, 1916	2,190	445	3,508	6,143	4,072	2,016	55
	School district		296,985	158,074	49,003	504,062	63,698	302,001	138,363
	General treasury	June 30, 1916	275,091	158,074	32,310	465,475	40,861	286,251	138,363
	Sinking fund	June 30, 1916	21,894		16,693	38,587	22,837	15,750	
186	Lima, Ohio		601,682	1,368,115	160,064	2,129,861	699,656	840,463	589,742
	City corporation		407,704	1,362,635	63,858	1,834,197	594,929	674,684	564,584
	General treasury	Dec. 31, 1916	352,664	979,516	49,141	1,381,321	573,610	609,404	198,307
	Library fund	Oct. 12, 1916	148	3,589	1,124	4,861	913	3,948	
	Fee and special funds	Dec. 31, 1916	3,227			3,227		3,227	
	Sinking funds	Dec. 31, 1916	50,498	379,530	10,815	440,843	17,647	56,919	366,277
	Public trust funds	Dec. 31, 1916	1,167		2,553	3,720	2,534	1,186	
	Private trust fund	Dec. 31, 1916			225	225	225		

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.								
186	Lima, Ohio—Continued.								
	School district		$193,978	$5,480	$96,206	$295,664	$104,727	$165,779	$25,158
	General treasury	Aug. 31, 1916	162,081	5,480	75,975	243,536	85,151	153,227	5,158
	Fee and special funds	Aug. 31, 1916	2,342			2,342		2,342	
	Sinking fund	Aug. 31, 1916	29,555		20,231	49,786	19,576	10,210	20,000
187	Jackson, Mich		869,794	1,125,611	246,723	2,242,128	536,851	1,040,140	665,137
	City corporation		610,548	891,404	229,976	1,731,928	298,585	802,531	630,812
	General treasury	Dec. 31, 1916	588,919	770,865	152,352	1,512,136	217,036	761,568	533,532
	Sinking fund	Dec. 31, 1916		86,569	27,799	114,368	52,821	34,747	26,800
	Public trust funds:								
	Municipal	Dec. 31, 1916	21,629	32,192	44,176	97,997	21,469	6,216	70,312
	Nonmunicipal	Dec. 31, 1916		1,778	5,649	7,427	7,259		168
	School district		259,246	234,207	16,747	510,200	238,266	237,609	34,325
	General treasury	July 13, 1916	259,246	234,207	16,747	510,200	238,266	237,609	34,325
188	Stockton, Cal		1,192,507	66,418	809,979	2,068,904	516,470	1,447,170	105,264
	City corporation		843,549	66,418	629,286	1,539,253	463,907	988,582	86,764
	General treasury	Dec. 31, 1916	567,232	2,405	618,209	1,187,846	438,863	634,994	63,989
	Special assessment fund	Dec. 31, 1916	274,579			274,579		274,579	
	Sinking fund	Dec. 31, 1916		61,468	4,485	65,953	17,753	27,225	20,975
	Public trust funds	Dec. 31, 1916	1,738	595	3,641	5,974	4,190	1,784	
	Private trust fund	Dec. 31, 1916		1,950	2,951	4,901	3,101		1,800
	School district		348,958		180,693	529,651	52,563	458,588	18,500
	General treasury	June 30, 1916	290,640		150,555	441,195	18,677	422,518	
	School bond fund	June 30, 1916	58,253		28,528	86,781	32,211	36,070	18,500
	Public trust fund	June 30, 1916	65		1,610	1,675	1,675		
189	Shreveport, La		648,876	1,472,513	133,709	2,255,098	489,847	1,543,710	221,541
	City corporation		527,979	1,433,084	111,685	2,072,748	471,889	1,435,120	165,739
	General treasury	Dec. 31, 1916	413,090	1,393,261	70,255	1,876,606	427,138	1,354,350	95,118
	Convict labor account	Dec. 31, 1916	2,514			2,514		2,514	
	Health department fund	Dec. 31, 1916	11,580	5,247	330	17,157	406	16,751	
	Sinking fund	Dec. 31, 1916	96,495	31,142	37,951	165,588	39,938	60,008	65,642
	Public trust funds	Dec. 31, 1916	4,300	3,434	3,149	10,883	4,407	1,497	4,979
	School district		120,897	39,429	22,024	182,350	17,958	108,590	55,802
	General treasury	June 30, 1916	120,897	39,429	22,024	182,350	17,958	108,590	55,802
190	Austin, Tex		903,926	1,562,584	570,547	3,037,057	406,372	1,241,836	1,388,849
	City corporation		738,634	1,278,871	566,574	2,584,079	313,258	922,333	1,348,488
	General treasury	Dec. 31, 1916	288,378	1,233,542	435,645	1,957,565	116,482	605,562	1,235,521
	Water, light, and power fund	Dec. 31, 1916	307,217	19,928	130,929	458,074	196,776	179,861	81,437
	Sinking fund	Dec. 31, 1916	143,039	25,401		168,440		136,910	31,530
	School district		165,292	283,713	3,973	452,978	93,114	319,503	40,361
	General treasury	Aug 31, 1916	161,537	283,713	3,590	448,840	92,346	316,133	40,361
	Public trust fund	Aug. 31, 1916	3,755		383	4,138	768	3,370	
191	Columbia, S. C		623,132	824,757	354,549	1,802,438	395,684	881,688	525,066
	City corporation		524,907	816,869	106,877	1,448,653	325,759	625,716	497,178
	General treasury	Dec. 31, 1916	506,423	793,029	75,778	1,375,230	284,222	618,810	472,198
	Convict labor account	Dec. 31, 1916	3,223			3,223		3,223	
	Sinking funds	Dec. 31, 1916	13,191	10,000	30,400	53,591	41,051	3,330	9,210
	Public trust funds	Dec. 31, 1916	2,070	1,750	120	3,940	87	353	3,500
	Private trust fund	Dec. 31, 1916		12,090	579	12,669	399		12,270
	School district		98,225	7,888	247,672	353,785	69,925	255,972	27,888
	General treasury	June 30, 1916	78,682	7,888	247,439	334,009	62,649	243,472	27,888
	Bond interest fund	June 30, 1916	19,380			19,380	6,880	12,500	
	Sinking fund	June 30, 1916	163		233	396	396		
192	Boise, Idaho		584,476	277,963	33,956	896,395	40,437	662,023	193,935
	City corporation		370,881	275,530	19,273	665,684	31,907	442,183	191,594
	General treasury	Apr. 30, 1917	278,814	266,782	13,875	559,471	26,625	442,087	90,759
	City officials' cash fund	Apr. 30, 1917	6,771		520	7,291	774		6,517
	Sinking funds	Apr. 30, 1917	81,469	4,326	3,208	89,003	4,293		84,710
	Investment fund	Apr. 30, 1917	3,827	4,422	1,670	9,919	215	96	9,608
	School district		213,595	2,433	14,683	230,711	8,530	219,840	2,341
	General treasury	June 30, 1917	213,595	2,433	14,683	230,711	8,530	219,840	2,341

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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. Revenue.	RECEIPTS. Nonrevenue.	Cash on hand at beginning of year.	Aggregate of receipts and cash on hand at beginning of year.[1]	Cash on hand at close of year.	PAYMENTS. Governmental cost.	PAYMENTS. Nongovernmental cost.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.								
193	Aurora, Ill		$770,573	$143,902	$125,674	$1,040,149	$133,128	$712,627	$194,394
	City corporation		540,252	112,198	55,893	708,343	104,642	426,639	177,062
	General treasury	Dec. 31, 1916	525,237	92,748	37,986	655,971	88,967	411,207	155,797
	Library fund	May 31, 1916	10,896		9,133	20,029	8,423	11,606	
	Cash in transit	Dec. 31, 1916		2,364	3,899	6,263	2,364		3,899
	Public trust funds	Dec. 31, 1916	2,247	15,386	2,393	20,026	4,596	1,909	13,521
	Investment fund	Dec. 31, 1916	1,872	1,700	2,482	6,054	292	1,917	3,845
	School district		230,321	31,704	69,781	331,806	28,486	285,988	17,332
	General treasury	June 30, 1916	230,321	31,704	69,781	331,806	28,486	285,988	17,332
194	Williamsport, Pa		471,205	37,116	114,522	622,843	122,342	433,951	66,550
	City corporation		271,332	3,222	86,608	361,162	84,795	236,230	40,137
	General treasury	Dec. 31, 1916	234,630	3,222	76,899	314,751	77,380	225,034	12,337
	Sinking fund	Dec. 31, 1916	36,702		9,709	46,411	7,415	11,196	27,800
	School district		199,873	33,894	27,914	261,681	37,547	197,721	26,413
	General treasury	June 30, 1916	197,113	14,804	1,362	213,279	2,630	184,236	26,413
	Sinking fund	June 30, 1916	645	17,212	19,529	37,386	25,186	12,200	
	Public trust fund	June 30, 1916	2,115	1,878	7,023	11,016	9,731	1,285	
195	Waco, Tex		876,740	278,809	414,369	1,569,918	489,501	808,972	271,445
	General treasury	Mar. 31, 1917	476,683	93,221	16,564	586,468	32,778	336,216	217,474
	School fund	Aug. 31, 1916	56,556	174,335	18,909	249,800	1,017	241,808	6,975
	Library fund	Mar. 31, 1917	1,182	8,296	2,241	11,719	2,547	7,088	2,084
	Convict labor account	Mar. 31, 1917	2,233			2,233		2,233	
	Waterworks fund	Mar. 31, 1917	136,700	2,957	1,854	141,511	14,499	85,206	41,806
	Sinking fund	Mar. 31, 1917	203,386		374,801	578,187	438,660	136,421	3,106
196	Joplin, Mo		762,930	102,489	436,807	1,302,226	305,542	862,128	134,556
	City corporation		535,016	102,489	80,223	717,728	73,248	524,924	119,556
	General treasury	June 30, 1917	511,615	64,271	59,194	635,080	48,579	497,585	88,916
	Convict labor account	June 30, 1917	11,557			11,557		11,557	
	Library fund	Apr. 30, 1917	268		149	417	101	316	
	Sinking fund	June 30, 1917		25,836	18,931	44,767	18,315	8,516	17,936
	Public trust funds	June 30, 1917	9,898	1,474	1,727	13,099	5,049	6,950	1,100
	Investment fund	June 30, 1917	1,678			1,678			1,678
	Private trust fund	June 30, 1917		10,908	222	11,130	1,204		9,926
	School district		227,914		356,584	584,498	232,294	337,204	15,000
	General treasury	June 30, 1917	227,914		356,584	584,498	232,294	337,204	15,000
197	Orange, N. J		738,043	1,583,027	126,965	2,448,035	208,230	641,752	1,598,053
	General treasury	Dec. 31, 1916	722,109	1,039,769	86,959	1,848,837	175,405	638,980	1,034,452
	Recorder's court fund	Dec. 31, 1916		256		256			256
	City clerk's fund	Dec. 31, 1916		489		489			489
	Sinking fund	Dec. 31, 1916	12,815	302,091	29,038	343,944	20,902		323,042
	Public trust funds	Dec. 31, 1916, Jan. 31, 1917.	3,119	31,608	10,968	45,695	11,923	2,772	31,000
	Investment fund	Dec. 31, 1916		208,814		208,814			208,814
198	Lynchburg, Va		822,058	611,056	28,589	1,461,703	35,059	799,967	626,677
	General treasury	Jan. 31, 1917	798,475	154,949	2,862	956,286	9,211	649,930	297,145
	School fund	June 30, 1916		151,308	25,727	177,035	25,848	150,037	1,150
	Sinking fund	Jan. 31, 1917	20,405	54,055		74,460			74,460
	Investment fund	Jan. 31, 1917	3,178	250,744		253,922			253,922
199	Bellingham, Wash		739,012	336,627	117,556	1,193,195	231,907	758,807	202,481
	City corporation		479,662	184,094	111,545	775,301	135,633	457,004	182,664
	General treasury	Dec. 31, 1916	478,052	181,378	107,262	766,692	129,979	454,750	181,963
	Sinking fund	Dec. 31, 1916	1,014		11	1,025	79	246	700
	Public trust funds:								
	Municipal	Dec. 31, 1916	596	154	2,922	3,672	1,663	2,008	1
	Nonmunicipal	Dec. 31, 1916		2,562	1,350	3,912	3,912		
	School district		259,350	152,533	6,011	417,894	96,274	301,803	19,817
	General treasury	June 30, 1916	234,183	152,533	518	387,234	81,799	292,618	12,810
	Sinking fund	June 30, 1916	25,167		5,493	30,660	14,475	9,185	7,007

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 1917—Continued.								
200	Colorado Springs, Colo		$782,484	$357,864	$70,752	$1,211,100	$86,936	$662,830	$461,334
	City corporation		487,912	347,257	38,295	873,464	40,712	406,503	426,249
	General treasury	Dec. 31, 1916	470,421	20,334	34,101	524,856	34,489	404,488	85,879
	Sinking funds	Dec. 31, 1916	15,700	307,819	1,456	324,975	4,975		320,000
	Public trust funds:								
	Municipal	Dec. 31, 1916	1,780	1,880	1,453	5,113	310	2,015	2,788
	Nonmunicipal	Dec. 31, 1916		10,761	1,154	11,915	938		10,977
	Investment fund	Dec. 31, 1916	11	1,000		1,011			1,011
	Private trust fund	Dec. 31, 1916		5,463	131	5,594			5,594
	School district		294,572	10,607	32,457	337,636	46,224	256,327	35,085
	General treasury	June 30, 1916	277,697	10,607	28,985	317,289	42,977	256,327	17,985
	Sinking fund	June 30, 1916	16,875		3,472	20,347	3,247		17,100
201	Brookline, Mass		1,896,369	1,251,133	169,954	3,317,456	128,646	1,811,980	1,376,830
	General treasury	Dec. 31, 1916	1,887,430	1,245,065	164,855	3,297,350	118,665	1,806,549	1,372,136
	Hunters' and dog license fund	Dec. 31, 1916	210	2,623		2,833		210	2,623
	Public trust funds:								
	Municipal	Dec. 31, 1916	8,729		2,111	10,840	5,075	5,221	544
	Nonmunicipal	Dec. 31, 1916		3,445	2,988	6,433	4,906		1,527
202	Danville, Ill		650,162	189,786	209,337	1,049,285	251,853	576,402	221,030
	City corporation		404,874	189,786	106,958	701,618	124,936	386,652	190,030
	General treasury	Apr. 30, 1917	404,668	180,286	104,885	689,839	122,480	377,329	190,030
	Library fund	Apr. 30, 1917	206	9,500	2,073	11,779	2,456	9,323	
	School district		245,288		102,379	347,667	126,917	189,750	31,000
	General treasury	June 30, 1917	245,288		102,379	347,667	126,917	189,750	31,000
203	Kenosha, Wis		946,372	1,077,680	618,093	2,642,145	606,547	1,142,500	893,098
	General treasury	Apr. 30, 1917	698,491	519,424	281,138	1,499,053	333,131	381,970	783,952
	School fund	Apr. 30, 1917	38,130	198,930	164,755	401,815	127,976	264,122	9,717
	Library fund	May 31, 1917	958	34,198	15,656	50,812	32,297	18,504	11
	Park fund	Mar. 31, 1917	936	10,000	40,851	51,787	48,398	3,389	
	Waterworks fund	Apr. 30, 1917	96,503	261,370	70,868	428,741	51,464	355,413	21,864
	Poor fund	Apr. 30, 1917	1,009	12,057	189	13,255	401	11,766	1,088
	Playground fund	May 31, 1917	105,630			105,630	64	105,566	
	Sinking fund	Apr. 30, 1917		36,196	32,330	68,526	4,174	352	64,000
	Public trust funds	Apr. 30, 1917	4,715	5,505	12,306	22,526	8,642	1,418	12,466
204	Newport, Ky		452,958	249,119	114,261	816,338	126,451	415,197	274,690
	General treasury	Dec. 31, 1916	393,211	12,218	65,208	470,637	44,694	236,052	189,891
	Special assessment fund	Dec. 31, 1916	15,500			15,500		15,500	
	School fund	June 30, 1916	36,267	113,847	140	150,254	4,102	106,972	39,180
	Library fund	Dec. 31, 1916	350	3,926	262	4,538	75	4,463	
	Bridge fund	June 5, 1916	7,326		1,371	8,697	24	4,273	4,400
	Sinking funds	June 30, Dec. 31, 1916.	304	117,086	44,794	162,184	75,950	47,937	38,297
	Private trust fund	Dec. 31, 1916		2,042	2,486	4,528	1,606		2,922
205	La Crosse, Wis		648,175	860,126	222,076	1,730,377	281,546	530,951	917,886
	General treasury	Dec. 31, 1916	624,566	504,664	212,603	1,341,833	250,383	527,462	563,988
	Sinking fund	Dec. 31, 1916	17,640	335,000		352,640	12,000		340,640
	Public trust funds	Dec. 31, 1916	4,711	8,462	9,473	22,646	19,157	3,489	
	Investment fund	Dec. 31, 1916	1,258	12,000		13,258			13,258
206	Council Bluffs, Iowa		868,981	331,106	166,790	1,366,877	279,511	668,321	419,045
	City corporation		620,368	322,346	126,147	1,068,861	207,377	457,718	403,766
	General treasury	Mar. 31, 1917	485,362	238,716	96,657	820,735	121,802	449,624	249,309
	Sinking fund	Mar. 31, 1917	29,911		19,335	49,246	17,084	4,162	28,000
	Public trust funds	Mar. 31, 1917	105,095	2,000	1,748	108,843	53,411	3,932	51,500
	Private trust funds	Mar. 31, 1917		81,630	8,407	90,037	15,080		74,957
	School district		248,613	8,760	40,643	298,016	72,134	210,603	15,279
	General treasury	June 30, 1917	240,601	8,760	38,714	288,075	70,166	202,630	15,279
	Sinking fund	June 30, 1917	8,012		1,929	9,941	1,968	7,973	
207	Tulsa, Okla		1,454,206	1,374,327	786,770	3,615,303	975,380	1,695,114	944,809
	City corporation		1,086,607	1,149,469	404,088	2,640,164	620,785	1,241,922	777,457
	General treasury	June 30, 1917	473,486	738,208	135,460	1,347,154	456,868	716,665	173,621
	Improvement funds	June 30, 1917	394,902	11,710	8,950	415,562		394,902	20,660
	Sinking fund	June 30, 1917	211,342	113,230	251,840	576,412	102,013	130,235	344,164
	Public trust fund	June 30, 1917	6,877	6,077	227	13,181	10,063	120	2,998
	Private trust fund	June 30, 1917		280,244	7,611	287,855	51,841		236,014

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 1917—Continued.								
207	Tulsa, Okla.—Continued.								
	School district		$367,599	$224,858	$382,682	$975,139	$354,595	$453,192	$167,352
	General treasury	June 30, 1917	273,789	224,858	246,669	745,316	178,328	400,612	166,376
	Sinking fund	June 30, 1917	93,810		136,013	229,823	176,267	52,580	976
208	Winston-Salem, N. C.		503,770	499,238	2,246	1,005,254		625,468	379,786
	General treasury	Apr. 30, 1917	500,884	475,847	1,953	978,684		625,468	353,216
	Sinking fund	Apr. 30, 1917	1,086	23,391	293	24,770			24,770
	Investment fund	Apr. 30, 1917	1,800			1,800			1,800
209	Ogden, Utah		821,071	591,760	55,136	1,467,967	107,243	665,836	694,888
	City corporation		557,871	589,021	42,913	1,189,805	90,671	457,679	641,455
	General treasury	Dec. 31, 1916	557,671	561,941	42,613	1,162,225	90,371	457,679	614,175
	Treasurer's suspense fund	Dec. 31, 1916			300	300	300		
	Investment funds	Dec. 31, 1916	200	27,080		27,280			27,280
	School district		263,200	2,739	12,223	278,162	16,572	208,157	53,433
	General treasury	June 30, 1916	258,851	2,739		261,590		208,157	53,433
	Sinking fund	June 30, 1916	4,349		12,223	16,572	16,572		
210	Norristown, Pa.		234,423	30,895	54,587	369,905	97,029	239,453	33,423
	City corporation		128,066	9,770	24,212	162,048	49,986	100,792	11,270
	General treasury	Dec. 31, 1916	82,025	6,570	7,643	96,238	5,216	79,752	11,270
	Sinking fund	Dec. 31, 1916	45,999	3,200	16,552	65,751	44,749	21,002	
	Public trust fund	Dec. 31, 1916	42		17	59	21	38	
	School district		156,357	21,125	30,375	207,857	47,043	138,661	22,153
	General treasury	June 30, 1916	150,561	3,222	3,863	157,646	1,337	138,408	17,901
	Sinking fund	June 30, 1916	3,519	17,901	26,506	47,926	44,704		3,222
	Public trust fund	June 30, 1916	1,962	2		1,964	934		1,030
	Investment fund	June 30, 1916	315		6	321	68	253	
211	Stamford, Conn.		906,480	1,294,830	430,949	2,632,259	501,541	961,881	1,168,837
	City corporation		504,647	431,483	208,566	1,144,696	258,955	511,477	374,264
	General treasury	Dec. 31, 1916	486,732	409,891	22,743	919,366	41,146	510,934	367,286
	Sinking fund	Dec. 31, 1916	10,394	21,592	185,823	217,809	217,809		
	Public trust funds	Nov. 30, Dec. 31, 1916.	7,521			7,521		543	6,978
	Town		401,833	863,347	222,383	1,487,563	242,586	450,404	794,573
	General treasury	Sept. 30, 1916	395,337	852,179	11,341	1,258,857	20,531	450,249	788,077
	Sinking fund	Sept. 30, 1916	6,052	11,168	211,042	228,262	222,055	155	6,052
	Public trust funds	Sept. 30, 1916	444			444			444
212	Zanesville, Ohio		583,337	735,549	222,077	1,540,963	627,790	574,318	338,855
	City corporation		421,810	684,395	151,391	1,257,596	558,250	416,229	283,117
	General treasury	Dec. 31, 1916	289,320	513,584	137,696	940,600	484,859	363,417	92,324
	Fee and special funds	Dec. 31, 1916	3,754			3,754		3,754	
	Sinking funds	Dec. 31, 1916	127,119	170,163	12,834	310,116	71,305	48,042	190,769
	Public trust funds:								
	Municipal	Dec. 31, 1916	1,617	2	813	2,432	1,414	1,016	2
	Nonmunicipal	Dec. 31, 1916		646	48	694	672		22
	School district		161,527	51,154	70,686	283,367	69,540	158,089	55,738
	General treasury	Aug. 31, 1916	121,093	18,000	58,447	197,540	40,946	135,855	20,739
	Library fund	Dec. 31, 1916	5,366		3,722	9,088	3,529	5,559	
	Fee and special funds	Aug. 31, 1916	1,961			1,961		1,961	
	Sinking fund	Aug. 31, 1916	33,004	30,037	5,754	68,795	24,775	13,983	30,037
	Public trust fund	Dec. 31, 1916	103	3,117	2,763	5,983	200	731	4,952
213	Madison, Wis.		1,139,447	1,142,923	62,024	2,344,394	182,151	1,378,591	783,652
	General treasury	Dec. 31, 1916	1,099,178	679,672	9,537	1,788,387	127,113	992,868	668,406
	School fund	June 30, 1916	27,090	365,105	49,810	442,005	1,967	383,516	56,522
	Library fund	Dec. 31, 1916	347		138	485	50	435	
	Sinking fund	Dec. 31, 1916	2,963	86,931		89,894	42,840		47,054
	Public trust funds:								
	Municipal	June 30, Dec. 31, 1916.	9,869	500	2,539	12,908	10,181	1,772	955
	Nonmunicipal	Dec. 31, 1916		10,715		10,715			10,715

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

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TABLE 23.—RECEIPTS, PAYMENTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS OF CITY GOVERNMENT: 1917—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 1917—Continued.								
214	Waltham, Mass.		$832,643	$553,509	$67,172	$1,453,324	$45,961	$716,893	$690,470
	General treasury	Jan. 31, 1917	813,798	456,895	29,376	1,300,069	1,741	715,517	582,811
	Library fund	Jan. 31, 1917	422		18	440	11		429
	Hunters' and dog license fund	Jan. 31, 1917	130	2,114		2,244		130	2,114
	Sinking funds	Jan. 31, 1917	16,488	66,503	32,502	115,493	38,199		77,294
	Public trust funds:								
	Municipal	Jan. 31, 1917	1,805	19	3,658	5,482	4,132	1,246	104
	Nonmunicipal	Jan. 31, 1917		27,978	1,618	29,596	1,878		27,718
215	Easton, Pa.		395,448	136,759	24,789	556,996	64,610	416,427	75,959
	City corporation		212,548	68,121	12,679	293,348	43,407	226,120	23,821
	General treasury	Dec. 31, 1916	211,353	49,678	12,382	273,413	23,472	226,120	23,821
	Sinking fund	Dec. 31, 1916	1,195	18,443	297	19,935	19,935		
	School district		182,900	68,638	12,110	263,648	21,203	190,307	52,138
	General treasury	June 30, 1916	182,022	47,675	971	230,668	831	180,851	48,986
	Sinking fund	June 30, 1916	9	11,507	304	11,820	10,320		1,500
	Public trust fund	June 30, 1916	869	9,456	10,835	21,160	10,052	9,456	1,652
216	Charleston, W. Va.		858,359	183,607	292,162	1,334,128	407,627	775,888	150,613
	City corporation		603,486	15,014	253,505	872,005	263,798	512,841	95,366
	General treasury	June 30, 1917	442,144	9,652	56,223	508,019	26,784	463,870	17,365
	Convict labor account	June 30, 1917	650			650		650	
	Sinking funds	June 30, 1917	160,692	5,362	197,282	363,336	237,014	48,321	78,001
	School district		254,873	168,593	38,657	462,123	143,829	263,047	55,247
	General treasury	June 30, 1917	203,698	155,702	11,996	371,396	123,517	230,807	17,072
	Library fund	June 30, 1917	4,110	206	1,945	6,261	2,268	3,983	10
	Sinking fund	June 30, 1917	47,065	12,685	24,716	84,466	18,044	28,257	38,165
217	Poughkeepsie, N. Y.		758,786	302,141	92,022	1,152,949	73,208	728,182	351,559
	General treasury	Dec. 31, 1916	751,346	271,496	76,894	1,099,736	51,823	726,187	321,726
	Petty cash fund	Dec. 31, 1916	330			330		330	
	Sinking funds	Dec. 31, 1916	2,755	18,615	9,794	31,164	18,436		12,728
	Public trust funds	Dec. 31, 1916	4,355	12,030	5,334	21,719	2,949	1,665	17,105
218	Newport, R. I.		851,367	619,950	475,973	1,947,290	454,514	846,631	646,145
	General treasury	Dec. 28, 1916	788,949	583,663	77,802	1,450,414	61,250	816,604	572,560
	Home for aged men fund	Dec. 31, 1916	6	5,527	1,005	6,538	271	5,448	819
	Library fund	Apr. 30, 1916	4,057	3,052	893	8,002	419	6,573	1,010
	Hunters' license fund	Dec. 28, 1916		292	1	293	137		156
	Sinking fund	Dec. 28, 1916	18,123	15,293	42,938	76,354	41,354		35,000
	Public trust funds:								
	Municipal	Dec. 28, 31, 1916	35,394	2,271	324,150	361,815	315,992	18,006	27,817
	Nonmunicipal	Dec. 28, 1916		8,885	24,474	33,359	30,685		2,674
	Investment funds	Dec. 28, 31, 1916	4,838	813		5,651			5,651
	Private trust fund	Dec. 28, 1916		154	4,710	4,864	4,406		458
219	Wilmington, N. C.		524,821	204,646	67,042	796,509	7,536	530,615	258,358
	City corporation		444,385	186,771	63,400	694,556	2,745	451,259	240,552
	General treasury	May 31, 1917	438,961	161,638	61,698	662,297		429,878	232,419
	Health fund	May 31, 1917		19,304		19,304		19,304	
	Library fund	May 31, 1917	197	1,800	98	2,095	33	2,062	
	Sinking fund	May 31, 1917	4,602	3,529	2	8,133			8,133
	Public trust fund	May 31, 1917	625	500	1,602	2,727	2,712	15	
	School district		80,436	17,875	3,642	101,953	4,791	79,356	17,806
	General treasury	June 30, 1917	72,191	17,875		90,066	279	71,981	17,806
	Sinking fund	June 30, 1917	8,245		3,642	11,887	4,512	7,375	

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

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1917.

[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. Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	PAYMENTS. Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debt.	For other objects.	Excess of receipts over payments.	Excess of payments over receipts.
	Grand total...	$226,267,041	$22,604,737	$43,760,463	$59,064,988	$3,511,528	$97,325,325	$215,471,743	$29,126,564	$4,103,401	$55,807,603	$126,434,175	$10,795,298	.....
	Group I.....	145,997,488	16,517,997	22,897,301	30,179,135	59,839	76,343,216	137,174,941	9,027,327	1,237,945	31,314,666	95,595,003	8,822,547	.....
	Group II.....	22,022,840	1,888,433	7,039,835	9,578,400	301,036	3,215,136	22,245,063	8,906,542	1,178,182	5,831,938	6,328,401	.....	$222,223
	Group III.....	31,488,942	2,722,890	7,402,950	10,303,665	1,784,361	9,275,076	30,746,570	6,092,766	854,590	8,547,846	15,251,368	742,372	.....
	Group IV.....	14,442,914	852,230	3,252,556	5,230,921	337,392	4,769,815	13,853,056	2,725,583	411,120	5,245,361	5,470,992	589,858	.....
	Group V.....	12,314,857	623,187	3,167,821	3,772,867	1,028,900	3,722,082	11,452,113	2,374,346	421,564	4,867,792	3,788,411	862,744	.....
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.													
1	New York, N. Y....	$99,919,868	$11,933,004	$19,204,757	$10,288,583	$26,151	$58,467,373	$97,069,559	$755,979	.....	$14,313,069	$82,000,511	$2,850,309	.....
2	Chicago, Ill.....	1,129,383	80,906	337,343	.....	.....	711,134	216,028	33,797	$57,007	67,490	57,734	913,355	.....
3	Philadelphia, Pa....	10,477,155	956,519	.....	7,947,533	.....	1,573,103	10,040,098	4,620,392	.....	1,061,800	4,357,906	437,057	.....
4	St. Louis, Mo.....	1,787,327	48,356	69	1,705,354	30,770	2,778	20,000	17,222	.....	.....	2,778	1,767,327	.....
5	Boston, Mass.....	6,314,851	1,478,238	.....	.....	.....	4,836,613	5,994,905	.....	1,180,938	.....	4,813,967	319,946	.....
6	Cleveland, Ohio.....	6,448,155	233,944	28,012	5,046,461	.....	1,139,738	5,992,311	2,393,961	.....	1,988,551	1,609,799	455,844	.....
7	Detroit, Mich.....	4,407,037	251,677	2,439,271	639,109	2,500	1,074,480	4,050,741	254,880	.....	2,796,890	998,971	356,296	.....
8	Baltimore, Md.....	5,928,770	993,556	.....	924,594	.....	4,010,620	5,585,125	.....	.....	4,358,100	1,227,026	343,644	.....
9	Pittsburgh, Pa.....	8,392,259	422,025	23	3,535,495	.....	4,434,719	7,359,507	452,871	.....	6,382,983	523,653	1,032,752	.....
10	Los Angeles, Cal....	1,192,683	119,772	887,829	92,006	418	92,658	846,666	498,225	.....	345,783	2,658	346,017	.....
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.													
11	Buffalo, N. Y.....	$1,015,566	$187,929	$327,590	.....	$52,050	$447,397	$990,754	$10,450	$532,862	.....	$447,442	$24,812	.....
12	San Francisco, Cal..	3,595,593	.....	3,205,997	$358,164	.....	31,432	3,588,994	2,278,762	.....	$1,278,800	31,432	6,599	.....
13	Milwaukee, Wis.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
14	Cincinnati, Ohio....	6,592,152	545,978	1,832,864	3,332,634	13,018	867,658	6,663,499	3,109,946	.....	1,305,050	2,248,503	.....	$71,347
15	Newark, N. J.....	3,401,695	513,898	.....	2,714,814	.....	172,983	3,420,375	1,688,015	.....	286,677	1,445,683	.....	18,680
16	New Orleans, La....	2,145,034	39,220	.....	1,872,398	233,307	109	1,988,433	1,372,249	.....	599,319	16,865	156,601	.....
17	Washington, D. C...	1,011,275	33,238	.....	975,408	.....	2,629	1,009,073	224,927	.....	135,052	649,094	2,202	.....
18	Minneapolis, Minn..	940,432	201,670	268,671	.....	.....	470,091	656,676	.....	391,800	.....	264,876	283,756	.....
19	Seattle, Wash.....	1,118,299	.....	788,667	324,982	2,061	2,589	1,066,476	216,847	.....	847,040	2,589	51,823	.....
20	Jersey City, N. J....	1,540,059	329,831	17,178	.....	.....	1,193,050	2,148,124	.....	253,520	1,060,000	834,604	.....	608,065
21	Kansas City, Mo....	662,735	36,669	598,868	.....	.....	27,198	712,659	5,346	.....	320,000	387,313	.....	49,924
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.													
22	Portland, Oreg.....	$2,559,206	$112,053	$1,678,634	$219,498	$64,136	$484,885	$1,969,341	.....	.....	$1,263,520	$705,821	$589,865	.....
23	Indianapolis, Ind....	178,617	10,339	168,278	.....	.....	.....	30,870	$21,870	.....	9,000	.....	147,747	.....
24	Denver, Colo.....	382,858	33,384	243,364	.....	793	105,317	153,781	79,614	.....	73,350	317	229,077	.....
25	Rochester, N. Y.....	508,036	63,742	4,363	378,231	.....	61,700	166,506	132,181	.....	27,325	7,000	341,530	.....
26	Providence, R. I....	1,788,173	326,405	.....	79,966	.....	1,381,802	2,150,885	.....	.....	.....	2,150,885	.....	$362,712
27	St. Paul, Minn.....	1,221,505	49,056	185,269	.....	831,588	155,592	1,468,185	679	$62,800	439,500	965,206	.....	246,680
28	Louisville, Ky.....	902,078	56,340	528,634	314,024	.....	3,080	597,293	590,213	.....	4,000	3,080	304,785	.....
29	Columbus, Ohio.....	4,164,693	305,195	3,962	2,281,079	83,548	1,490,909	3,941,089	946,294	.....	940,816	2,053,979	223,604	.....
30	Oakland, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
31	Toledo, Ohio.....	2,182,963	98,576	.....	1,692,023	57,100	335,264	2,341,369	649,507	.....	430,205	1,261,657	.....	158,406
32	Atlanta, Ga.....	211,000	.....	.....	161,000	.....	50,000	211,000	.....	.....	95,000	116,000	.....	.....
33	Birmingham, Ala...	106,431	14,401	.....	90,000	.....	2,030	36,000	.....	.....	2,000	34,000	70,431	.....
34	Omaha, Nebr.....	1,796,352	55,873	1,071,646	317,305	339,209	12,319	1,857,130	590,504	.....	777,954	488,672	.....	60,778
35	Worcester, Mass.....	910,016	225,977	.....	.....	10,000	674,039	1,041,724	.....	136,569	10,000	895,155	.....	131,708
36	Richmond, Va.....	1,161,893	149,731	156	1,002,128	5,040	4,838	1,117,880	673,898	.....	.....	443,982	44,013	.....
37	Syracuse, N. Y.....	35	35	.....	.....	.....	.....	35	.....	35	.....	.....	.....	.....
38	Spokane, Wash.....	368,263	4,606	223,221	.....	1,515	138,921	350,501	97,893	.....	14,000	238,608	17,762	.....
39	New Haven, Conn..	190,377	1,502	.....	161,875	.....	27,000	192,561	.....	.....	190,500	2,061	.....	2,184
40	Memphis, Tenn.....	576,118	9,061	224,372	165,420	177,160	105	489,965	36,527	.....	453,438	.....	86,153	.....
41	Scranton, Pa.....	288,827	25,322	148,645	103,585	.....	11,275	354,547	144,833	.....	146,500	63,214	.....	65,720
42	Paterson, N. J.....	227,913	59,889	.....	155,828	.....	12,196	450,521	625	.....	58,000	391,896	.....	222,608
43	Grand Rapids, Mich.	276,511	16,634	.....	245,134	9,000	5,693	246,396	131,396	.....	115,000	.....	30,115	.....
44	Fall River, Mass....	210,676	120,393	.....	.....	.....	90,283	265,414	.....	57,444	.....	207,970	.....	54,738
45	Dayton, Ohio.....	1,158,552	24,903	807,887	19,540	139,746	166,476	1,158,446	379,570	.....	540,250	238,626	106	.....
46	Dallas, Tex.....	658,930	37,262	508,974	55,400	13,446	43,848	787,626	306,784	.....	361,996	118,846	.....	128,696
47	San Antonio, Tex...	879,790	18,782	523,870	121,920	38,197	177,021	1,277,072	371,190	.....	753,801	152,021	.....	397,282
48	Bridgeport, Conn....	99,222	25,119	.....	17,000	.....	57,103	103,351	.....	.....	.....	103,351	.....	4,129
49	New Bedford, Mass..	224,260	78,958	.....	86,359	.....	58,943	129,164	.....	.....	.....	129,164	95,096	.....
50	Salt Lake City, Utah	83,033	.....	35,000	48,033	.....	.....	28,000	.....	.....	28,000	.....	55,033	.....
51	Nashville, Tenn.....	526,304	47,557	.....	446,293	.....	32,454	354,929	130,175	.....	162,000	62,754	171,375	.....
52	Cambridge, Mass....	1,332,894	186,572	.....	.....	.....	1,146,322	1,383,489	.....	584,870	.....	798,619	.....	50,595
53	Lowell, Mass.....	294,584	56,242	.....	30,500	.....	207,842	306,639	.....	.....	.....	306,639	.....	12,055
54	Tacoma, Wash.....	641,398	23,875	173,374	273,902	.....	170,247	676,705	210,853	.....	183,000	282,852	.....	35,307
55	Houston, Tex.....	894,177	39,863	.....	400,811	.....	453,503	968,803	.....	.....	139,750	829,053	.....	74,626
56	Trenton, N. J.....	768,465	89,423	.....	338,991	.....	340,051	872,959	392	.....	471,375	401,192	.....	104,494
57	Hartford, Conn.....	317,741	77,182	117,391	8,880	.....	114,288	279,545	.....	.....	.....	279,545	38,196	.....
58	Reading, Pa.....	218,717	13,741	4,226	173,492	.....	27,258	67,768	21,925	.....	44,200	1,643	150,949	.....
59	Youngstown, Ohio..	1,037,057	11,572	431,108	482,200	13,883	98,294	1,057,445	303,196	.....	597,806	156,443	.....	20,388
60	Fort Worth, Tex....	625,004	17,015	314,729	47,812	.....	245,448	611,799	270,686	.....	212,000	129,113	13,205	.....
61	Camden, N. J.....	401,828	70,224	.....	228,604	.....	103,000	227,300	300	.....	3,000	224,000	174,528	.....
62	Albany, N. Y.....	112,361	43,485	.....	36,689	.....	32,187	41,919	1,661	.....	.....	40,258	70,442	.....
63	Springfield, Mass....	237,525	44,304	.....	79,014	.....	114,207	204,056	.....	.....	.....	204,056	33,469	.....
64	Lynn, Mass.....	651,927	60,786	.....	.....	.....	621,141	701,167	.....	12,872	.....	688,295	.....	19,240
65	Des Moines, Iowa...	5,847	.....	5,847	.....	.....	.....	.....	.....	.....	.....	.....	5,847	.....
66	Lawrence, Mass.....	76,785	17,461	.....	41,129	.....	18,195	75,395	.....	.....	.....	75,395	1,390	.....

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1917—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. Total.	Receipts. From rents and interest.	Receipts. From other revenue.	Receipts. Excess of transfer receipts over transfer payments.	Receipts. From issue of debt obligations.	Receipts. From other sources.	Payments. Total.	Payments. For municipal expenses and interest.	Payments. Excess of transfer payments over transfer receipts.	Payments. For redemption of debt.	Payments. For other objects.	Excess of receipts over payments.	Excess of payments over receipts.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.													
67	Yonkers, N. Y.	$81,299	$6,299				$75,000	$51,500		$51,500			$29,799	
68	Schenectady, N. Y.	234,635	23,591				211,044	267,652		79,419		$188,233		$33,017
69	Kansas City, Kans.	724,625	14,056	$311,288	$281,666	$2,062	115,553	654,390	$85,747		$499,894	68,749	70,235	
70	Oklahoma City, Okla	1,455,244	60,218	377,652	65,109	745	951,520	1,386,069	223,131		32,100	1,130,838	69,175	
71	Wilmington, Del.	76,986			76,986			76,940	40		76,900		46	
72	Duluth, Minn.	344,662	6,803	194,963			142,896	189,964	64,905	5,870	29,158	90,031	154,698	
73	Akron, Ohio	1,117,576	10,617		1,060,514		46,445	1,065,157	388,602		475,773	200,782	52,419	
74	Norfolk, Va.	346,310	69,280		108,030		169,000	284,380				284,380	61,930	
75	Elizabeth, N. J.	901,894	46,197		177,171		678,526	980,025	1,200		4,900	973,925		78,131
76	Utica, N. Y.	19,949	5,263	7,303			7,383	27,091	3,660	14,333		9,098		7,142
77	Somerville, Mass.													
78	Waterbury, Conn.	32,610	3,427		13,045		16,138	93,110				93,110		60,500
79	St. Joseph, Mo.	133,559			133,559			92,317	1,317		91,000		41,242	
80	Manchester, N. H.	69,620	14,620				55,000	125,115		102,115		23,000		55,495
81	Troy, N. Y.	5,711	2,837				2,874	11,402		11,402				5,691
82	Hoboken, N. J.	226,651	21,403				205,248	220,930		8,182	10,000	202,748	5,721	
83	Wilkes-Barre, Pa.	95,388	4,259	83,293		7,836		108,813	15,880		92,933			13,425
84	Fort Wayne, Ind.	19,820		19,820				54,537	87		54,450			34,717
85	Jacksonville, Fla.	174,499	2,197		171,749		553	132,503			31,950	100,553	41,996	
86	Evansville, Ind.	21,717	137		21,580			36,995	105		36,890			15,278
87	Erie, Pa.	46,064	6,667		39,330		67	40,387				40,387	5,677	
88	East St. Louis, Ill.	13,454		13,454				14,037	9,086	551		4,400		583
89	Passaic, N. J.	195,066	15,906		60,752		118,408	261,646				261,646		66,580
90	Harrisburg, Pa.	169,914	7,716		133,898		28,300	177,800			171,100	6,700		7,886
91	Peoria, Ill.	31,710	310	25,087	6,250		63	42,870	250		38,000	4,620		11,160
92	Wichita, Kans.	383,050	1,964	381,042			44	420,958	71,547		349,367	44		37,908
93	Bayonne, N. J.	521,489	57,073	19,391	150,455		294,570	256,070			193,500	62,570	265,419	
94	South Bend, Ind.	17,375	1,219	15,556				12,781	281		12,500		4,594	
95	Savannah, Ga.	41,500	1,385		40,115			76,500			76,500			35,000
96	Johnstown, Pa.	478,584	19,288	622	106,067		352,607	484,060	24,617		384,000	75,443		5,476
97	Brockton, Mass.	69,221	22,407				46,814	76,832		49,972		26,860		7,611
98	Sacramento, Cal.	269,297		36,311	219,471		13,515	352,265	193,795		144,955	13,515		82,968
99	El Paso, Tex.	286,646	53,632		232,896		118	261,754	213,623		13	48,118	24,892	
100	Terre Haute, Ind.	65,814	554	65,260				73,611	23,611		50,000			7,797
101	Holyoke, Mass.	127,901	10,301				117,600	65,692		65,692			62,209	
102	Portland, Me.	362,243	34,468		75,657	251,550	568	418,883	32		372,405	46,446		56,640
103	Allentown, Pa.	186,950	6,118	121,747	9,585		44,500	254,858	50,658		122,700	81,500		67,908
104	Springfield, Ill.	45,581		45,581				12,710	710		12,000		32,871	
105	Canton, Ohio	681,384	3,081	81	677,652		570	597,453	175,359		373,220	48,874	83,931	
106	Charleston, S. C.	22,154	1,371		20,783			19,308	13,763		5,545		2,846	
107	Chattanooga, Tenn.	35,861	5,361		30,500			36,202				36,202		341
108	Pawtucket, R. I.	613,168	73,895		106,732		432,541	459,686				459,686	153,482	
109	Berkeley, Cal.	159,963		158,437		1,525	1	152,051	86,610	200	65,240	1	7,912	
110	Altoona, Pa.	387,346	19,561		101,285		266,500	440,347	62,136		201,500	176,711		53,001
111	Mobile, Ala.	124,365		124,349			16	134,341	80,843		53,482	16		9,976
112	Atlantic City, N. J.	375,731	130,018		213,568		32,145	344,345	1,200		75,000	268,145	31,386	
113	Sioux City, Iowa	68,593		32,593		36,000		36,000			36,000		32,593	
114	Little Rock, Ark.													
115	Covington, Ky.	135,163			135,163			137,782	108,751		27,500	1,531		2,619
116	Saginaw, Mich.	363,670	2,131		344,415	217	16,907	380,921	68,489		263,600	48,832		17,251
117	Flint, Mich.													
118	Rockford, Ill.													
119	Tampa, Fla.	74,005	14,500	59,505				1,000			1,000		73,005	
120	Pueblo, Colo.	257,283	2,846	139,436	59,380	12,621	43,000	267,068	43,264		223,804			9,785
121	New Britain, Conn.	63,724	19,724		44,000			63,724				63,724		
122	San Diego, Cal.	896,876		896,876				835,848	517,759		318,089		61,028	
123	Binghamton, N. Y.	34,919	622	8,903	7,058	2,336	16,000	62,107				62,107		27,188
124	York, Pa.	124,328	10,517	109,006	2,105		2,700	90,138	62,338		24,800	3,000	34,190	
125	Springfield, Ohio	485,062	12,990		265,684	2,500	203,888	474,170	132,187		193,593	148,390	10,892	
126	Malden, Mass.	38,008	22,605				15,403	55,776		21,884		33,892		17,768
127	Lancaster, Pa.	13,919	197		13,711		11	13,919				13,919		
128	Augusta, Ga.	92,778	1,999		25,000	20,000	45,779	88,266			20,000	68,266	4,512	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.													
129	Kalamazoo, Mich.	$85,129	$2,789	$79,649		$2,187	$504	$107,799	$16,932	$10,809	$75,254	$4,804		$22,670
130	Davenport, Iowa	64,372	84	31,423	$32,865			36,374	26,374		10,000		$27,998	
131	Topeka, Kans.	317,360	6,900	245,659	52,691		12,110	336,668	41,004		255,064	40,600		19,308
132	Salem, Mass.													
133	Haverhill, Mass.	117,930	27,689		64,245		25,996	147,463				147,463		29,533
134	Pasadena, Cal.	180,434		109,770	59,388	11,276		189,672	119,166		70,506			9,238
135	Bay City, Mich.	161,407	2,447		129,284		29,676	73,420	11,994		42,500	18,926	87,987	
136	McKeesport, Pa.	73,264	9,045		58,219		6,000	49,000			49,000		24,264	
137	Huntington, W. Va.	151,650		72,068	79,582			97,013	94,876			2,137	54,637	
138	Racine, Wis.													
139	Lincoln, Nebr.	146,942	102	24,770	15,007	107,063		140,827	27		140,800		6,115	
140	Chelsea, Mass.	237,549	28,812				208,737	239,831		7,134		232,697		2,282

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TABLE 24.—SINKING FUNDS—RECEIPTS AND PAYMENTS: 1917—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. Total.	From rents and interest.	From other revenue.	Excess of transfer receipts over transfer payments.	From issue of debt obligations.	From other sources.	PAYMENTS. Total.	For municipal expenses and interest.	Excess of transfer payments over transfer receipts.	For redemption of debt.	For other objects.	Excess of receipts over payments.	Excess of payments over receipts.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.													
141	Superior, Wis	$73,831	$88		$56,243		$17,500	$87,041	$23,891		$63,150			$13,210
142	Macon, Ga	48,054	7,084		40,838		132	22,415				$22,415	$25,639	
143	Muskogee, Okla	653,537	29,113	$210,214	94,327	$7,160	312,723	528,056	164,448		22,735	340,873	125,481	
144	Woonsocket, R. I	122,344	45,613		55,351		21,380	114,712				114,712	7,632	
145	Newton, Mass	274,014	86,860				187,154	272,841		$84,900		187,941	1,173	
146	Montgomery, Ala	222,851			222,851			222,421	188,826		33,400	195	430	
147	Butte, Mont	830,527	7,848	41,197		400,000	381,482	838,813	30,453		806,240	2,120		8,286
148	Wheeling, W. Va	82,652	5,162		77,490			65,680	39,480		26,200		16,972	
149	Roanoke, Va	26,717	6,657		20,060								26,717	
150	West Hoboken, N. J.	24,187	3,374		19,813		1,000						24,187	
151	East Orange, N. J	236,463	24,977		59,208		152,278	247,117	6,034			241,083		10,654
152	Lansing, Mich	73,895		69,504	4,391			68,800			68,800		5,095	
153	Galveston, Tex	452,948		177,146	14,602	200	261,000	481,500			382,500	99,000		28,552
154	Fitchburg, Mass	457,134	10,654		20,500		425,980	460,084				460,084		2,950
155	Chester, Pa	127,068	8,569		117,499		1,000	65,328	63,728			1,600	61,740	
156	Perth Amboy, N. J	762,761	8,449		594,212		160,100	703,086	104,327		591,400	7,359	59,675	
157	New Castle, Pa	56,342	191	31,130	25,000	21		69,462	26,456		42,380	626		13,120
158	Lexington, Ky	162,122	2,057		153,703		6,362	116,096	56,448		6,945	52,703	46,026	
159	Springfield, Mo													
160	Hamilton, Ohio	333,604	7,966	91,149	222,243		12,246	292,294	128,485		157,901	5,908	41,310	
161	Charlotte, N. C													
162	Decatur, Ill	52,466	6,906	12,500	22,200		10,860	45,500			18,000	27,500	6,966	
163	Dubuque, Iowa	58,826		58,826				45,432	4,432		41,000		13,394	
164	Portsmouth, Va	14,886	4,461		10,425			12,840				12,840	2,046	
165	Everett, Mass	345,965	19,818		8,147		318,000	346,000				346,000		35
166	San Jose, Cal	21,258		21,258				22,975	50		22,925			1,717
167	Pittsfield, Mass													
168	Knoxville, Tenn	81,549	1,237		80,312			51,486	13,193		38,009	293	30,063	
169	Quincy, Mass													
170	Elmira, N. Y													
171	Joliet, Ill													
172	New Rochelle, N. Y													
173	Auburn, N. Y	11,968	4,824				7,144	12,115		12,115				147
174	Cedar Rapids, Iowa	38,032	1,912	30,120	6,000			32,032				32,032	6,000	
175	Niagara Falls, N. Y													
176	Mount Vernon, N.Y	294,208	2,285	213,761	36,650	40,022	1,290	352,630	79,318		265,022	8,290		58,422
177	Amsterdam, N. Y	114,724	3,077		52,466		59,181	116,676			59,000	57,676		1,952
178	Lorain, Ohio	318,096	4,218		297,686		16,192	322,743	119,461		178,227	25,055		4,647
179	Quincy, Ill	77,164		77,164				60,512	1,512		59,000		16,652	
180	Jamestown, N. Y	22,500			22,500			22,500			22,500			
181	Taunton, Mass	219,223	45,102				174,121	218,173		15,600		202,573	1,050	
182	Oshkosh, Wis													
183	Waterloo, Iowa	92,521	688	91,833				90,004	30,347		45,800	13,857	2,517	
184	Fresno, Cal	97,095		37,635	59,460			71,522	49,847		19,800	1,875	25,573	
185	Everett, Wash	35,377	7	35,370				15,750	15,750				19,627	
186	Lima, Ohio	444,308	11,509	68,544	122,826	141,991	99,438	438,131	67,129		253,982	117,020	6,177	
187	Jackson, Mich	86,569			78,874	5,895	1,800	61,547	34,747		25,000	1,800	25,022	
188	Stockton, Cal	61,468			61,468			48,200	27,225		20,975		13,268	
189	Shreveport, La	127,637	2,250	94,245	3,563		27,579	125,650	60,008		34,500	31,142	1,987	
190	Austin, Tex	168,440	10,475	132,564	13,000	12,401		168,440	136,910		31,530			
191	Columbia, S. C	23,144	2,037	11,317	9,790			12,330	3,330		9,000		10,814	
192	Boise, Idaho	85,795		81,469	1,532	2,794		84,710				84,710	1,085	
193	Aurora, Ill													
194	Williamsport, Pa	54,559	1,401	35,946	17,212			51,196	23,396		27,800		3,363	
195	Waco, Tex	203,386	23,521	179,865				139,527	136,421		2,946	160	63,859	
196	Joplin, Mo	25,405			25,400		5	26,021	8,516		7,500	10,005		616
197	Orange, N. J	314,906	12,815		40,066		262,025	323,042			10,000	313,042		8,136
198	Lynchburg, Va	74,460	20,405		46,785		7,270	74,460				74,460		
199	Bellingham, Wash	26,181		26,181				17,131	9,431		7,700		9,050	
200	Colorado Springs, Colo	340,394		32,575	54,619	253,200		337,100			337,100		3,294	
201	Brookline, Mass													
202	Danville, Ill													
203	Kenosha, Wis	36,196			36,196			64,352	352		64,000			28,156
204	Newport, Ky	111,793	304		111,489			80,637	47,937		32,700		31,156	
205	La Crosse, Wis	282,240	17,640				264,600	270,240		270,240			12,000	
206	Council Bluffs, Iowa	37,923		37,923				40,135	12,135		28,000			2,212
207	Tulsa, Okla	418,298	11,093	294,059	33,987	10	79,149	527,871	182,815		135,220	209,836		109,573
208	Winston-Salem, N.C.	24,477	1,086		20,094		3,297	24,770				24,770		293
209	Ogden, Utah	4,349	262	4,087									4,349	
210	Norristown, Pa	67,397	3,921	45,597	17,879			21,002	21,002				46,395	
211	Stamford, Conn	43,154	16,446		26,708			155	155				42,999	
212	Zanesville, Ohio	347,323	7,967	152,156	33,701	44,680	108,819	269,831	62,025		147,790	60,016	77,492	
213	Madison, Wis	82,930	2,963		75,967		4,000	40,090				40,090	42,840	
214	Waltham, Mass	69,050	16,488				52,562	63,353		1,059		62,294	5,697	
215	Easton, Pa	31,154	1,204		29,950			1,500			1,500		29,654	
216	Charleston, W. Va	224,686	6,786	200,971	15,568		1,361	191,626	76,578		76,500	38,548	33,060	
217	Poughkeepsie, N. Y	9,790	2,755		7,035			1,148				1,148	8,642	
218	Newport, R. I	18,123	18,123					19,707		19,707				1,584
219	Wilmington, N. C	16,376	4,671	8,176	3,500		29	15,508	7,375			8,133	868	

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TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1917.

[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.	NET REVENUE RECEIPTS FROM— All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.	Excess of transfer receipts over transfer payments.	NET GOVERNMENTAL COST PAYMENTS FOR— All objects.	Pensions.	Schools.	Libraries.	All other objects.
	Grand total..	$12,049,715	$1,058,380	$80,686	$2,215,306	$2,567,961	$5,849,586	$277,796	$15,359,339	$23,789,702	$10,384,872	$11,316,381	$151,645	$1,936,804
	Group I.....	8,554,351	231,645	28,763	1,623,386	1,779,803	4,754,777	135,977	14,215,350	20,412,445	7,605,396	10,971,668	92,445	1,742,936
	Group II.....	1,281,642	342,268	10,422	171,686	378,476	306,726	72,064	623,489	1,698,467	1,429,416	205,500	2,178	61,373
	Group III.....	1,054,118	274,249	33,316	90,760	264,249	360,252	31,292	332,042	1,060,083	933,201	70,237	14,309	42,336
	Group IV.....	654,673	115,236	5,880	161,007	103,156	252,025	17,369	114,432	408,411	291,589	46,444	30,469	39,909
	Group V.....	504,931	94,982	2,305	168,467	42,277	175,806	21,094	24,026	210,296	125,270	22,532	12,244	50,250
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.													
1	New York, N. Y...	$1,239,573	$231,645	$22,389	$1,775	$819,481	$126,936	$37,347	$4,190,974	$5,497,009	$5,489,505	.....	.....	$7,504
2	Chicago, Ill.....	2,722,234	.....	.....	1,486,748	504,110	723,217	8,159	10,272,391	12,433,987	1,479,869	$10,915,025	$15,335	23,758
3	Philadelphia, Pa...	3,567,491	.....	.....	30,989	243,670	3,280,561	12,271	[1] 186,865	1,750,805	142,015	6,672	.....	1,602,118
4	St. Louis, Mo.....	217,966	.....	5,786	18,475	14,767	178,440	498	[1] 88,371	97,160	51,272	.....	.....	45,888
5	Boston, Mass.....	538,111	.....	.....	77,124	52,018	353,923	55,046	[1] 189,568	188,641	67,045	49,957	26,641	44,998
6	Cleveland, Ohio....	87,976	.....	3	5,862	48,681	30,841	2,589	144,948	264,262	263,664	.....	.....	598
7	Detroit, Mich.....	46,358	.....	.....	.....	24,522	9,225	12,611	.....	36,861	36,841	.....	.....	20
8	Baltimore, Md.....	69,380	.....	.....	.....	20,958	48,422	.....	17,809	85,653	33,904	14	50,000	1,735
9	Pittsburgh, Pa.....	54,928	.....	.....	150	51,596	3,182	.....	13,400	7,478	2,459	.....	469	4,550
10	Los Angeles, Cal...	10,334	.....	585	2,263	.....	30	7,456	40,632	50,589	38,822	.....	.....	11,767
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.													
11	Buffalo, N. Y.....	$176,275	$60,653	$4,496	$323	$92,671	$12,271	$5,861	$28,429	$231,685	$222,947	$662	$143	$7,933
12	San Francisco, Cal..	177,177	108,832	1,509	43,883	19,818	2,950	185	111,178	229,150	221,194	.....	.....	7,956
13	Milwaukee, Wis....	138,333	42,357	.....	254	63,396	27,276	5,050	30,035	111,058	110,231	.....	360	467
14	Cincinnati, Ohio...	158,653	.....	669	6,434	40,302	111,248	.....	153,886	286,159	220,511	50,620	.....	15,028
15	Newark, N. J.....	63,062	16,050	365	1,927	32,138	9,816	2,766	47,630	97,784	96,027	.....	.....	1,757
16	New Orleans, La...	131,225	.....	267	15,938	30,194	82,837	1,989	19,147	107,549	82,033	2,519	1,602	21,395
17	Washington, D. C..	150,785	.....	1,734	72,685	18,765	2,601	55,000	131,605	286,283	150,277	134,614	73	1,319
18	Minneapolis, Minn.	170,669	97,490	.....	8,680	33,517	30,982	.....	8,177	151,188	147,155	346	.....	3,687
19	Seattle, Wash.....	25,179	7,048	55	.....	17,881	195	.....	12,180	51,028	51,028	.....	.....	.....
20	Jersey City, N. J...	54,079	9,777	.....	15,857	24,917	3,038	490	80,447	119,583	118,139	.....	.....	1,444
21	Kansas City, Mo...	36,205	61	1,327	5,705	4,877	23,512	723	775	27,000	9,874	16,739	.....	387
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.													
22	Portland, Oreg.....	$58,365	$28,688	$41	$140	$19,880	$9,616	.....	$15,472	$9,444	$9,076	.....	.....	$368
23	Indianapolis, Ind..	120,528	75,531	.....	694	20,436	21,899	$1,968	.....	85,632	82,805	$1,570	.....	1,257
24	Denver, Colo.....	121,988	26,625	509	3,432	5,463	85,959	.....	5,163	106,941	37,082	57,000	.....	12,859
25	Rochester, N. Y....	73,014	9,433	6,814	250	37,484	16,039	2,994	30,841	77,802	77,714	.....	.....	88
26	Providence, R. I...	49,001	.....	.....	50	.....	34,626	14,325	[1] 444	74,632	74,351	156	.....	125
27	St. Paul, Minn.....	46,540	20,714	.....	690	10,919	14,217	.....	59,883	77,346	75,763	.....	.....	1,583
28	Louisville, Ky.....	5,764	.....	.....	277	4,645	842	.....	42,635	39,374	38,303	.....	.....	1,071
29	Columbus, Ohio....	47,905	19,945	.....	1,458	17,624	8,753	125	21,897	44,309	40,079	.....	$479	3,751
30	Oakland, Cal.....	23,262	10,868	.....	.....	12,394	.....	.....	.....	26,397	26,396	1	.....	.....
31	Toledo, Ohio.....	27,956	359	791	1,679	15,490	7,794	1,843	65,595	70,019	66,982	.....	2,210	827
32	Atlanta, Ga.....	2,100	.....	.....	.....	.....	2,100	.....	[1] 2,100	.....	.....	.....	.....	.....
33	Birmingham, Ala..	8,003	6,398	.....	.....	1,539	66	.....	.....	1,339	1,191	.....	.....	148
34	Omaha, Nebr.....	40,681	.....	22,399	.....	9,383	4,939	3,960	12,680	30,739	30,269	.....	470	.....
35	Worcester, Mass....	37,963	.....	.....	10,000	.....	27,963	.....	[1] 27,467	451	.....	362	.....	89
36	Richmond, Va.....	17,411	.....	.....	2,561	7,650	6,891	309	[1] 133	6,661	6,580	.....	.....	81
37	Syracuse, N. Y.....	35,788	9,917	1,912	1,951	14,111	4,854	3,043	6,000	53,263	53,068	.....	.....	195
38	Spokane, Wash....	4,987	.....	481	10	4,496	.....	.....	5,674	11,992	11,992	.....	.....	.....
39	New Haven, Conn.	54,528	18,788	.....	.....	11,498	24,242	.....	10,116	43,160	42,932	.....	.....	228
40	Memphis, Tenn....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
41	Scranton, Pa.....	15,664	.....	.....	.....	7,871	7,793	.....	10,500	16,947	9,740	.....	50	7,157
42	Paterson, N. J.....	14,994	4,105	.....	5,390	3,967	1,532	.....	14,364	32,169	32,066	.....	.....	103
43	Grand Rapids, Mich	482	.....	.....	.....	.....	482	.....	.....	307	.....	.....	290	17
44	Fall River, Mass...	2,157	.....	.....	.....	.....	2,157	.....	.....	2,528	.....	2,528	.....	.....
45	Dayton, Ohio.....	68,262	22,290	111	30,876	8,245	5,906	834	13,880	40,521	39,851	.....	.....	670
46	Dallas, Tex.....	745	.....	.....	242	.....	226	277	3,119	126	126	.....	.....	.....
47	San Antonio, Tex..	800	.....	.....	.....	.....	800	.....	[1] 488	1,025	.....	.....	1,025	.....
48	Bridgeport, Conn..	10,409	.....	.....	.....	9,038	1,371	.....	13,591	25,062	24,712	50	.....	300
49	New Bedford, Mass.	15,848	.....	.....	.....	.....	15,848	.....	[1] 9,864	7,628	.....	3,028	4,600	.....
50	Salt Lake City, Utah.	9,824	.....	.....	.....	7,753	2,071	.....	.....	1,717	1,717	.....	.....	.....
51	Nashville, Tenn....	3,256	.....	.....	.....	3,016	240	.....	6,044	10,867	10,682	185	.....	.....
52	Cambridge, Mass...	5,706	.....	.....	4,010	.....	1,696	.....	.....	2,349	.....	1,356	299	694
53	Lowell, Mass.....	6,131	.....	.....	.....	.....	6,131	.....	.....	6,055	.....	8	4,187	1,860
54	Tacoma, Wash.....	4,665	.....	187	1,025	3,340	113	.....	3,124	9,386	9,386	.....	.....	.....
55	Houston, Tex.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
56	Trenton, N. J.....	19,749	3,238	.....	5,533	4,679	5,700	599	8,051	19,739	19,391	.....	.....	348
57	Hartford, Conn.....	24,672	.....	71	12,644	.....	11,345	612	18,790	26,201	20,960	.....	.....	5,241
58	Reading, Pa.....	6,420	.....	.....	600	4,907	913	.....	4,712	5,428	5,418	.....	.....	10
59	Youngstown, Ohio.	19,613	.....	.....	4,153	3,073	12,387	.....	30,955	25,127	20,739	3,767	.....	621
60	Fort Worth, Tex...	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
61	Camden, N. J.....	10,329	2,113	.....	2,503	2,917	2,751	45	6,786	17,955	17,895	.....	.....	60
62	Albany, N. Y.....	23,532	6,538	.....	472	10,226	5,938	358	12,609	32,726	32,716	.....	.....	10
63	Springfield, Mass...	1,465	.....	.....	.....	.....	1,465	.....	.....	1,850	.....	.....	.....	1,850
64	Lynn, Mass.....	1,589	.....	.....	.....	.....	1,589	.....	.....	1,305	.....	106	499	700
65	Des Moines, Iowa..	11,636	8,699	.....	120	2,205	612	.....	57	13,219	13,219	.....	.....	.....
66	Lawrence, Mass....	386	.....	.....	.....	.....	386	.....	.....	345	.....	120	200	25

[1] Excess of transfer payments over transfer receipts.

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TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1917—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.	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 1917.													
67	Yonkers, N. Y.	$27,132			$174	$8,414	$18,544		$4,534	$18,509	$14,155		[1] $2,423	$1,931
68	Schenectady, N. Y.	5,944		$52	1,238	2,241	2,413		4,872	518	459	$59		
69	Kansas City, Kans.	7,431	$6,706				725			7,341				7,341
70	Oklahoma City, Okla.	3,494	3,154		30		310			1,421	1,421			
[71]	Wilmington, Del.	22,757		99	11,993	6,219	4,371	$75	6,730	9,580	9,563			17
72	Duluth, Minn.	56,595	29,460		75	10,118	16,942			20,999	19,861			1,138
73	Akron, Ohio	15,355		172	4,365	776	10,042		24,017	58,050	23,748	34,220		82
74	Norfolk, Va.	8,146			3,465	2,255	2,342	84	803	3,305	2,730			575
75	Elizabeth, N. J.	8,824	3,164	8	166	2,164	2,667	655	6,332	7,018	6,771			247
76	Utica, N. Y.	16,687	2,318		292	7,664	5,473	940	[1] 3,057	12,261	10,371	45	1,511	334
77	Somerville, Mass.	1,114					1,114		18	1,415		393	[1] 1,022	
78	Waterbury, Conn.	20,334	4,457	6			14,170	1,701	14,234	30,175	4,694		25,461	20
79	St. Joseph, Mo.	8,612			288	977	7,347		1,629	3,327	3,322			5
80	Manchester, N. H.	6,513			5,000		1,513		[1] 1,359	15				15
81	Troy, N. Y.	8,435	1,245		700	4,935	1,035	520	8,815	23,064	23,033			31
82	Hoboken, N. J.	8,299	3,358		185	3,067	1,668	21	4,705	9,163	8,921			242
83	Wilkes-Barre, Pa.	4,102			261	2,807	1,034		2,441	1,239	1,199			40
84	Fort Wayne, Ind.	12,923	5,517			1,636	5,363	407	4,152	5,752	5,684			68
85	Jacksonville, Fla.	4,856		2,548			1,625	683	15,178	3,538	3,538			
86	Evansville, Ind.	3,483		140		1,620	1,550	173	8,632	14,102	14,001			101
87	Erie, Pa.	84,850			84,850									
88	East St. Louis, Ill.	1,993			1,993				2,870	2,792	2,792			
89	Passaic, N. J.	5,329	1,910		1,090	1,127	1,159	43	505	1,623	1,449			174
90	Harrisburg, Pa.	8,061				6,887	1,174		6,887	7,792	7,792			
91	Peoria, Ill.	24,182			8,444	8,001	7,713	24	10,626	19,080	18,773			307
92	Wichita, Kans.	4,351	4,351							3,220	3,220			
93	Bayonne, N. J.	11,174	1,479		6,245	2,288	1,142	20	1,658	3,829	3,727			102
94	South Bend, Ind.	11,121	6,222	30	291	1,122	3,456			7,025	6,976			49
95	Savannah, Ga.													
96	Johnstown, Pa.													
97	Brockton, Mass.	3,465					3,465		[1] 3,278					
98	Sacramento, Cal.	13,193		18		3,274	9,901		3,280	20,435	6,259		52	14,124
99	El Paso, Tex.													
100	Terre Haute, Ind.	22,103	8,932		791	8,384	3,587	409	7,372	8,774	8,473			301
101	Holyoke, Mass.													
102	Portland, Me.	32,132			11,417		19,298	1,417	[1] 17,909	1,253		233		1,020
103	Allentown, Pa.													
104	Springfield, Ill.	3,516			31	1,351	2,134		8,047	3,250	3,060			190
105	Canton, Ohio	17,847	8,523			4,056	5,268		3,337	11,566	9,450			2,116
106	Charleston, S. C.	32,406	2,181		1,785	481	27,959		[1] 3,952	18,307	3,556	10,136		4,615
107	Chattanooga, Tenn.	2,275			10		660	1,605	2,563	10,358	10,157			201
108	Pawtucket, R. I.	6,769		2,588			704	3,477	681	4,758	4,758			
109	Berkeley, Cal.													
110	Altoona, Pa.								5,656	5,656	5,656			
111	Mobile, Ala.													
112	Atlantic City, N. J.	11,698	4,884		57	1,645	5,112		11,771	7,699	7,323			376
113	Sioux City, Iowa	4,220	2,540		125	984	571			3,616	3,614			2
114	Little Rock, Ark.													
115	Covington, Ky.													
116	Saginaw, Mich.	20,058			6,000		9,589	4,469	[1] 3,607	5,727	5,617			110
117	Flint, Mich.													
118	Rockford, Ill.	5,605	3,658		60	1,028	859		2,450	3,839	3,839			
119	Tampa, Fla.													
120	Pueblo, Colo.													
121	New Britain, Conn.	1,710			225		1,452	33	1,905	1,050	1,050			
122	San Diego, Cal.	10,724	8,562		1,085	1,077			[1] 3,511	4,533	4,533			
123	Binghamton, N. Y.	8,005	2,615	158	317	2,834	1,904	177	6,528	3,594	3,563			31
124	York, Pa.	11,281			7,285		3,996			1,061		45		1,016
125	Springfield, Ohio	23,965		61	56	3,724	19,707	417	[1] 9,287	12,660	12,481			179
126	Malden, Mass.	15,322					15,322		[1] 20,723	206				206
127	Lancaster, Pa.	2,744			618		2,126			2,441				2,441
128	Augusta, Ga.	3,538					3,519	19	[1] 2,063	1,475		1,313		162
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.													
129	Kalamazoo, Mich.													
130	Davenport, Iowa	$26,120	$13,094		$9,845	$1,069	$2,112			$3,811	$3,811			
131	Topeka, Kans.	7,706	3,905			1,611	2,190		$2,500	9,196	9,175		$13	$8
132	Salem, Mass.	11,114			1,102		10,012		[1] 729	17,856		$2,066		15,790
133	Haverhill, Mass.	13,093			5,750		7,343		[1] 9,066	254		86		168
134	Pasadena, Cal.													
135	Bay City, Mich.													
136	McKeesport, Pa.													
137	Huntington, W. Va.													
138	Racine, Wis.	13,424	6,407			805	3,793	$2,419	796	1,182	1,182			
139	Lincoln, Nebr.													
140	Chelsea, Mass.	986					986			566			45	521

[1] Excess of transfer payments over transfer receipts.

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TABLE 25.—PUBLIC TRUST FUNDS FOR MUNICIPAL USES: NET REVENUE RECEIPTS AND NET GOVERNMENTAL COST PAYMENTS, AND EXCESS OF TRANSFER RECEIPTS OVER TRANSFER PAYMENTS: 1917—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.	Net revenue receipts from— All revenues.	Taxes.	Fines and forfeits.	Subventions and gifts.	Pension assessments.	Rents and interest.	All other revenues.	Excess of transfer receipts over transfer payments.	Net governmental cost payments for— All objects.	Pensions.	Schools.	Libraries.	All other objects.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.													
141	Superior, Wis.	$4,663			$847	$1,092	$2,724		$8,944	$2,105	$2,061			$44
142	Macon, Ga.	63					63							
143	Muskogee, Okla.	1,325	$1,325						500	940	940			
144	Woonsocket, R. I.	880		$713			167		1,074	2,990	2,990			
145	Newton, Mass.	8,004			5,000		3,004			2,481		$361	$1,187	933
146	Montgomery, Ala.													
147	Butte, Mont.	10,258	6,896		1,384		1,978			2,046	2,046			
148	Wheeling, W. Va.	60					60			72				72
149	Roanoke, Va.													
150	West Hoboken, N. J.	2,787	920		913		716	$238	814	780	750			30
151	East Orange, N. J.	3,960	840		5	1,266	1,842	7	4,228	5,683	5,608			75
152	Lansing, Mich.													
153	Galveston, Tex.	978					978							
154	Fitchburg, Mass.	17,606			1,500		16,095	11	[1] 12,456	1,860				1,860
155	Chester, Pa.	2,033				1,730	303		1,184	1,525	1,518			7
156	Perth Amboy, N. J.	434		20		404	10		[1] 10	1,320	1,320			
157	New Castle, Pa.													
158	Lexington, Ky.	244					244		5,295	25				25
159	Springfield, Mo.													
160	Hamilton, Ohio	2,925				2,547	328	50	6,496	7,849	7,746			103
161	Charlotte, N. C.	7					7		[1] 7					
162	Decatur, Ill.	4,109	2,556		183	687	683		1,896	2,334	2,284	50		
163	Dubuque, Iowa	5,083	3,669		55	874	485		[1] 4	3,948	3,875		73	
164	Portsmouth, Va.													
165	Everett, Mass.													
166	San Jose, Cal.	1,106			50	1,056				1,099	1,099			
167	Pittsfield, Mass.													
168	Knoxville, Tenn.	2,473	1,189				1,284		[1] 1,284	1,536	1,536			
169	Quincy, Mass.	16,044					16,044			15,014		13,228	1,074	712
170	Elmira, N. Y.	5,570		2	1,494	898	2,960	216	6,343	10,850	10,832	15		3
171	Joliet, Ill.	2,314			135	650	1,529		6,355	3,575	3,571			4
172	New Rochelle, N. Y.	5,050			962	1,531	2,434	123	3,903	350	300			50
173	Auburn, N. Y.	5,111	2,168	166		1,256	1,021	500	1,000	4,124	4,124			
174	Cedar Rapids, Iowa.	8,909	6,303		226	590	1,231	559		2,152	2,152			
175	Niagara Falls, N. Y.	6,571	3,429	47	875	1,032	935	253		2,873	2,873			
176	Mount Vernon, N. Y.	8,027			279	4,395	3,353		6,786	7,077	7,072			5
177	Amsterdam, N. Y.	5,355	4,005		132	567	651			201	200			1
178	Lorain, Ohio	505					370	135	3,386	1,630	1,489			141
179	Quincy, Ill.	176				111	65		3,017	1,063	991	33		39
180	Jamestown, N. Y.	2,966	722		1,645	485	114		2,000	438	333	105		
181	Taunton, Mass.	30,000			30,000				[1] 129	62	62			
182	Oshkosh, Wis.	12,286	3,366		25	501	8,191	203	[1] 5,306	4,693	4,586	107		
183	Waterloo, Iowa	2,197	1,324		60	446	367			1,600	1,600			
184	Fresno, Cal.	1,007				1,007				1,107	987			120
185	Everett, Wash.	2,190	1,562			628			315	2,016	2,016			
186	Lima, Ohio	1,167	1,115				52			1,186	1,066			120
187	Jackson, Mich.	21,629					19,686	1,943	[1] 19,597	6,216				6,216
188	Stockton, Cal.	1,803			60	1,678	65		595	1,784	1,544			240
189	Shreveport, La.	4,300			292	821	3,187		958	1,497	1,354			143
190	Austin, Tex.	3,755					3,684	71		3,370		3,250		120
191	Columbia, S. C.	2,070	1,755				315			353	288			65
192	Boise, Idaho													
193	Aurora, Ill.	2,247			333	635	1,279		6,789	1,909	1,448			461
194	Williamsport, Pa.	2,115				1,878	237		1,878	1,285	1,285			
195	Waco, Tex.													
196	Joplin, Mo.	9,898		392	1,160	835	5,312	2,199	1,199	6,950	202			6,748
197	Orange, N. J.	3,119	727		234	830	1,238	90	2,108	2,772	2,732			40
198	Lynchburg, Va.													
199	Bellingham, Wash.	596		2	75	460	59			2,008	2,008			
200	Colorado Springs, Colo.	1,780		46		637	301	796	1,712	2,015	1,902	12		101
201	Brookline, Mass.	8,729			1,000		1,558	6,171	[1] 497	5,221		500		4,721
202	Danville, Ill.													
203	Kenosha, Wis.	4,715	3,276		5	464	970		509	1,418	1,282			136
204	Newport, Ky.													
205	La Crosse, Wis.	4,711	2,532		147	920	1,112		2,193	3,489	3,489			
206	Council Bluffs, Iowa	105,095	3,534		100,000	488	1,073			3,932	3,265			667
207	Tulsa, Okla.	6,877	6,593				284			120	120			
208	Winston-Salem, N. C.													
209	Ogden, Utah													
210	Norristown, Pa.	2,004			544	1,318	142			38				38
211	Stamford, Conn.	7,965	4,062	7	512	523	2,120	741	[1] 444	543	543			
212	Zanesville, Ohio	1,720	892		100		728		2,839	1,747	1,675			72
213	Madison, Wis.	9,869	5,319		27	594	2,103	1,826	[1] 856	1,772	1,772			
214	Waltham, Mass.	1,805					1,805		[1] 85	1,246			176	1,070
215	Easton, Pa.	869					553	316	7,804	9,456			9,456	
216	Charleston, W. Va.													
217	Poughkeepsie, N. Y.	4,355	1,227		1,324	649	1,135	20	1,125	1,665	1,440		220	5
218	Newport, R. I.	35,394		573	1,100	1,396	30,118	2,207	[1] 22,545	18,006	6,726	2,719		8,561
219	Wilmington, N. C.	625	270	337			18		500	15				15

[1] Excess of transfer payments over transfer receipts.

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

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

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
	Grand total	$5,860,608,311	$719,225,477	$64,162,653	$625,107,359	$29,955,465	$98,005,309	$5,067,204	$28,047,628	$64,890,477
	Group I	3,766,880,056	545,203,916	30,571,608	507,921,058	6,711,250	72,591,079	1,853,512	19,778,090	50,959,477
	Group II	696,898,070	54,575,577	8,508,912	42,971,081	3,095,584	7,107,257	894,554	2,682,406	3,530,297
	Group III	711,656,346	77,488,945	13,495,520	49,457,082	14,536,343	8,127,110	851,150	2,381,787	4,894,173
	Group IV	398,403,660	22,678,004	5,934,430	14,702,458	2,041,116	5,863,148	728,422	2,232,692	2,902,034
	Group V	286,770,179	19,279,035	5,652,183	10,055,680	3,571,172	4,316,715	739,566	972,653	2,604,496
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.									
1	New York, N. Y.	$2,247,658,399	$415,211,685	$9,600,140	$405,611,545	.....	$3,211,129	$281,329	$1,789,800	$1,140,000
2	Chicago, Ill.	309,169,127	3,000,708	2,979,308	21,400	.....	15,417,469	335,654	2,392,900	12,688,915
3	Philadelphia, Pa.	319,254,756	27,717,041	911,541	26,805,500	.....	38,758,885	781,790	6,015,900	31,961,195
4	St. Louis, Mo.	106,730,429	5,758,604	4,558,604	1,200,000	.....	3,653,512	43,191	686,000	2,924,321
5	Boston, Mass.	252,808,249	42,167,112	5,626,032	35,221,080	$1,320,000	9,213,202	245,553	7,436,490	1,531,159
6	Cleveland, Ohio	117,496,153	5,935,984	1,269,425	4,394,532	272,027	658,803	29,852	79,500	549,451
7	Detroit, Mich.	96,215,000	6,591,221	1,099,670	5,192,165	299,386	180,485	15,785	36,000	128,700
8	Baltimore, Md.	91,012,902	27,283,264	423,011	22,040,416	4,819,837	1,336,893	4,157	1,329,500	3,236
9	Pittsburgh, Pa.	125,790,126	7,137,641	2,294,221	4,843,420	.....	120,957	76,957	12,000	32,000
10	Los Angeles, Cal.	100,744,915	4,400,656	1,809,656	2,591,000	.....	39,744	39,244	.....	500
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.									
11	Buffalo, N. Y.	$64,476,900	$4,648,999	$478,964	$4,170,035	.....	$305,393	$149,813	$80,330	$75,250
12	San Francisco, Cal.	110,102,842	2,338,023	2,338,023	.....	.....	167,572	108,572	3,000	56,000
13	Milwaukee, Wis.	37,547,754	.....	.....	.....	.....	655,624	36,924	253,750	364,950
14	Cincinnati, Ohio	121,057,618	15,283,738	1,498,024	13,785,314	$400	2,503,726	93,292	999,449	1,410,985
15	Newark, N. J.	80,970,511	14,078,074	159,899	13,394,251	523,924	246,142	25,369	101,300	119,473
16	New Orleans, La.	47,331,163	1,856,895	1,548,295	307,300	1,300	1,909,919	237,959	930,220	741,740
17	Washington, D. C.	52,152,522	1,331,457	5,457	.....	1,326,000	94,867	29,567	23,300	42,000
18	Minneapolis, Minn.	45,041,913	4,890,716	319,458	3,869,298	701,960	691,998	86,899	265,750	339,349
19	Seattle, Wash.	56,367,223	135,141	135,141	.....	.....	43,112	37,805	5,307	.....
20	Jersey City, N. J.	39,264,124	8,354,668	1,501,785	6,852,883	.....	109,004	57,129	20,000	31,875
21	Kansas City, Mo.	42,585,500	1,657,866	523,866	592,000	542,000	379,900	31,225	.....	348,675
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.									
22	Portland, Oreg.	$36,440,924	$3,054,492	$1,159,037	$1,680,455	$215,000	$210,263	$19,467	$115,596	$75,200
23	Indianapolis, Ind.	16,376,519	387,727	387,727	.....	.....	540,285	103,150	.....	437,135
24	Denver, Colo.	20,200,482	982,963	761,963	221,000	.....	1,612,636	156,546	443,100	1,012,990
25	Rochester, N. Y.	27,310,873	1,920,880	1,347,680	573,200	.....	428,034	196,534	185,000	46,500
26	Providence, R. I.	29,772,349	9,249,184	134,760	9,114,424	.....	757,488	34,768	390,000	332,720
27	St. Paul, Minn.	24,556,381	2,671,903	290,799	1,991,104	390,000	375,210	12,055	171,860	191,295
28	Louisville, Ky.	25,793,207	1,735,452	1,431,452	304,000	.....	34,695	34,695	.....	.....
29	Columbus, Ohio	24,621,857	7,025,346	373,396	6,639,950	12,000	229,899	13,599	101,500	114,800
30	Oakland, Cal.	27,899,126	1,000	1,000	.....	.....	1,154	1,154	.....	.....
31	Toledo, Ohio	20,208,325	2,945,980	81,014	2,864,966	.....	216,417	42,492	46,800	127,125
32	Atlanta, Ga.	17,554,076	1,576,500	.....	1,576,500	.....	35,000	.....	.....	35,000
33	Birmingham, Ala.	5,194,038	573,740	535,240	35,500	3,000	6,664	6,664	.....	.....
34	Omaha, Nebr.	20,915,060	1,608,809	458,903	1,149,906	.....	161,946	14,946	117,000	30,000
35	Worcester, Mass.	25,579,392	6,373,401	186,701	4,629,400	1,557,300	615,283	10,956	.....	604,327
36	Richmond, Va.	24,006,919	4,026,551	317,276	3,698,275	11,000	136,039	1,539	18,200	116,300
37	Syracuse, N. Y.	15,102,651	.....	.....	.....	.....	104,565	20,309	84,256	.....
38	Spokane, Wash.	13,106,854	299,899	91,543	158,291	50,065	444	444	.....	.....
39	New Haven, Conn.	8,540,688	11,739	2,471	.....	9,268	589,219	31,667	67,000	490,552
40	Memphis, Tenn.	15,961,692	423,057	423,057	.....	.....	.....	.....	.....	.....
41	Scranton, Pa.	6,415,107	707,230	333,230	374,000	.....	169,639	1,986	13,794	153,859
42	Paterson, N. J.	7,737,996	1,470,391	243,791	1,049,800	176,800	33,780	2,280	31,500	.....
43	Grand Rapids, Mich.	10,016,747	330,128	127,428	200,000	2,700	9,288	1,088	3,000	5,200
44	Fall River, Mass.	12,542,077	2,928,460	238,960	313,000	2,376,500	54,603	1,530	.....	53,073
45	Dayton, Ohio	11,589,769	569,597	31,682	537,915	.....	148,502	31,267	106,000	11,235
46	Dallas, Tex.	13,157,642	992,698	534,448	458,250	.....	8,738	3,738	5,000	.....
47	San Antonio, Tex.	9,448,689	854,445	595,945	258,500	.....	10,120	120	.....	10,000
48	Bridgeport, Conn.	9,549,592	665,964	10,743	651,800	3,421	33,332	693	15,391	17,248
49	New Bedford, Mass.	13,449,404	2,181,243	117,023	285,000	1,779,220	383,007	6,551	25,000	351,456
50	Salt Lake City, Utah	15,442,599	137,730	137,730	.....	.....	46,277	8,077	.....	38,200
51	Nashville, Tenn.	10,340,182	902,325	772,025	30,300	.....	3,859	159	3,700	.....
52	Cambridge, Mass.	22,151,712	4,753,462	262,062	1,553,900	2,937,500	57,946	5,619	40,500	11,827
53	Lowell, Mass.	9,194,910	1,418,638	4,175	147,443	1,267,020	142,998	3	25,200	117,795
54	Tacoma, Wash.	17,008,777	901,632	181,145	645,487	75,000	2,183	2,183	.....	.....
55	Houston, Tex.	14,735,864	1,434,248	333,248	1,101,000	.....	.....	.....	.....	.....
56	Trenton, N. J.	8,436,387	2,431,265	355,794	2,075,171	300	108,809	14,451	30,500	63,858
57	Hartford, Conn.	21,456,378	2,204,077	254,028	455,000	1,495,049	203,233	3,245	23,481	176,507
58	Reading, Pa.	8,216,311	567,997	229,289	338,708	.....	31,246	546	30,700	.....
59	Youngstown, Ohio	12,480,838	278,390	130,635	147,755	.....	262,650	14,103	152,587	95,960
60	Fort Worth, Tex.	6,873,060	410,037	66,537	341,500	2,000	.....	.....	.....	.....
61	Camden, N. J.	8,063,357	1,960,922	213,122	1,718,200	29,600	56,162	3,962	2,000	50,200
62	Albany, N. Y.	15,183,689	1,189,581	152,249	372,082	665,250	156,924	37,157	83,325	36,442
63	Springfield, Mass.	20,920,637	1,368,608	125,758	660,500	582,350	82,995	247	39,797	42,952
64	Lynn, Mass.	12,220,383	1,570,707	22,707	652,000	896,000	45,454	6,195	3,000	36,259
65	Des Moines, Iowa	9,234,350	22,433	22,433	.....	.....	10,348	4,874	.....	5,474
66	Lawrence, Mass.	6,648,476	468,114	15,314	452,800	.....	9,775	91	7,000	2,684

[1] Value of rapid transit system owned but not operated by the city.

[2] Value of gas supply system owned but not operated by the city.

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PUBLIC PROPERTIES AT CLOSE OF YEAR: 1917.

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.			
$329,184,582	$7,734,400	$24,380,044	$292,515,076	$4,555,062	$15,201,989	$8,199,634	$3,422,787	$3,579,568	$225,436,300	$4,473,554,654	
281,799,516	6,886,236	21,225,396	253,430,020	257,864	7,643,895	4,806,257	1,269,159	1,568,479	93,730,969	2,765,910,681	
40,674,657	544,337	1,458,084	36,950,000	1,722,236	1,931,467	1,558,232	310,735	62,500	50,400,460	542,208,652	
2,293,018	234,067	1,103,067	377,189	578,695	3,915,797	1,154,278	1,274,979	1,486,540	38,035,329	581,796,147	
2,108,786	51,898	438,774	635,449	982,665	993,853	492,871	292,739	208,243	22,804,291	343,955,578	
2,308,605	17,862	154,723	1,122,418	1,013,602	716,977	187,996	275,175	253,806	20,465,251	239,683,596	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.											
$189,278,695			[1] $189,174,285	$104,410	$5,807,009	$3,201,132	$1,037,448	$1,568,429	$10,454,274	$1,623,695,607	1
25,265,957	$6,153,677	$19,088,801		23,479	497,380	497,380			17,404,387	247,583,226	2
29,926,005	53,505	872,500	[2] 29,000,000		18,199	16,649	1,500	50	13,377,583	209,457,043	3
315,954	10,979		250,000	54,975	5,223	5,223			6,045,908	90,951,223	4
33,499,990	625,659		[1] 32,874,331		528,803	334,592	194,211		7,018,711	160,380,431	5
					309,468	309,468			17,601,548	92,990,350	6
925,498		850,498		75,000	20,644	20,644			2,520,196	85,976,956	7
70,102	2,102	68,000			38,745	2,745	36,000		2,627,310	59,656,588	8
307,391	30,691	276,700							10,117,531	108,106,600	9
2,209,924	9,623	68,897	2,131,404		418,424	418,424			6,563,521	87,112,646	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.											
$37,831	$17,831	$20,000			$466,064	$466,064			$6,401,493	$52,617,120	11
3,731,479	492,679	738,800	$1,500,000	$1,000,000	714,703	714,703			5,245,868	97,905,197	12
					59,347	59,347			3,650,539	33,182,244	13
35,509,774	20,330	39,444	[3] 35,450,000		387,291	104,870	$219,921	$62,500	9,082,228	58,290,861	14
204,249	9,249	195,000			15,147	15,147			3,557,252	62,869,647	15
397,816		380,000		17,816	90,843	29	90,814		2,727,989	40,347,701	16
104,420				104,420	197,285	197,285			4,428,078	45,996,415	17
600,000				600,000					2,018,648	36,840,551	18
89,088	4,248	84,840			787	787			4,490,697	51,608,398	19
									1,722,170	29,078,282	20
									7,075,498	33,472,236	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.											
$92,758	$405	$92,353							$1,785,578	$31,297,833	22
					$757,903	$318,296		$439,607	1,047,347	13,643,257	23
					56,795	56,795			1,242,508	16,305,580	24
94,260	34,260	50,000		$10,000	527,712	462,712	$50,000	15,000	1,481,809	22,858,178	25
167,629	142,629	25,000			297,489	7,789	288,000	1,700	1,390,520	17,910,039	26
									1,991,408	19,517,860	27
493,000		468,000		25,000					1,011,937	22,518,123	28
					502,293	5,994	496,299		1,317,389	15,546,930	29
					67,183	67,183			1,318,500	26,511,289	30
205,387	1,387		[4] $105,000	99,000	40,800	28,600	3,700	8,500	2,026,527	14,773,214	31
					200	200			426,769	15,515,607	32
70,585				70,585	4,008	4,008			411,210	4,127,831	33
468,821	32,207	436,614			138,110	11,901		126,209	1,515,258	17,022,116	34
211,125	124			211,001	208,907	12,417		196,490	149,145	18,021,531	35
38,826	10,726	28,100			16,240		16,240		445,425	19,345,838	36
					31,512	31,512			1,749,734	13,216,840	37
									897,503	11,909,008	38
					2,194	2,194			168,137	7,769,399	39
									304,634	15,234,001	40
14,259	3,549			10,710					483,739	5,040,240	41
9,701	5,701	4,000			8,598	8,598			97,913	6,117,613	42
					161,027	86,027	74,000	1,000	212,180	9,304,124	43
					115,215			115,215	184,642	9,259,157	44
									2,316,155	8,555,515	45
					4,853	4,853			447,036	11,704,317	46
					349	349			1,489,101	7,094,674	47
									2,070,198	6,780,098	48
					230,973	3,657	26,735	200,581	390,669	10,263,512	49
45,467				45,467	58,924	5,069	53,855		1,098,660	14,055,541	50
									1,002,592	8,531,406	51
					131,622		126,150	5,472	97,357	17,111,325	52
					113,810	14,260	1,000	98,550	314,254	7,205,210	53
35,266			35,266						347,253	15,722,443	54
									1,747,107	11,554,509	55
					1,378	1,378			271,428	5,623,507	56
21,405				21,405	6,142	913		5,229	504,911	18,516,610	57
					7,682	7,682			233,278	7,376,108	58
									1,840,466	10,099,332	59
204,015	2,565		194,923	66,527					46,904	6,152,104	60
									205,149	5,841,124	61
42,000			42,000						213,709	13,581,475	62
									685,423	18,783,610	63
20,514	514	1,000		19,000	271,074	2,574	2,000	266,500	33,756	10,278,878	64
					9,317	9,317			813,984	8,378,268	65
					143,487		137,000	6,487	206,127	5,820,973	66

[3] Value of Cincinnati Southern Ry., owned but not operated by the city.

[4] Value of gas mains owned but not operated by the city.

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

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

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.									
67	Yonkers, N. Y.	$10,749,098	$145,037	$30,937	$115,000		$368,234	$22,010	$42,950	$303,274
68	Schenectady, N. Y.	7,275,415	602,109	7,411	594,698		74,801	10,801	64,000	
69	Kansas City, Kans.	7,607,352	374,740	128,460	239,250	$7,030	14,943	198	14,745	
70	Oklahoma City, Okla.	8,762,333	1,163,419	263,673	578,366	321,380	11,197	11,197		
71	Wilmington, Del.	8,702,398	86	86			121,664	2,264	85,700	33,700
72	Duluth, Minn.	11,903,407	235,943	203,943	24,000	8,000	361,703	25,653	59,000	277,050
73	Akron, Ohio	11,919,737	487,603	210,673	276,930		207,459	7,558	124,458	75,443
74	Norfolk, Va.	9,401,531	1,753,915	139,915	1,614,000		49,014	20,781		28,233
75	Elizabeth, N. J.	4,890,755	1,532,595	98,746	1,408,849	25,000	69,022	11,222	18,500	39,300
76	Utica, N. Y.	4,614,313	145,655	16,633	129,022		135,311	11,552	96,759	27,000
77	Somerville, Mass.	6,171,856					26,882	1,467		25,415
78	Waterbury, Conn.	10,586,202	130,000	1,500	123,500	5,000	315,966	19,965	54,000	242,001
79	St. Joseph, Mo.	3,842,187	83,839	83,839			44,741	56	41,673	3,012
80	Manchester, N. H.	8,609,827	411,578	136,578	250,000	25,000	42,217	141		42,076
81	Troy, N. Y.	6,777,746	78,362	38,690	39,672		25,949	15,114	10,835	
82	Hoboken, N. J.	5,970,655	795,657	326,084	469,573		44,496	44,496		
83	Wilkes-Barre, Pa.	7,054,799	164,843	140,343	24,500		26,686	8,186	500	18,000
84	Fort Wayne, Ind.	6,669,230	17,635	17,635			104,728	14,492		90,236
85	Jacksonville, Fla.	9,336,381	151,403	51,403	100,000		57,182	45,182		12,000
86	Evansville, Ind.	5,242,650	5,061	5,061			40,033	10,033	30,000	
87	Erie, Pa.	8,209,516	219,787	49,987	169,800		84,850			84,850
88	East St. Louis, Ill.	2,687,165	80,016	75,616	4,400		6,343	6,343		
89	Passaic, N. J.	3,345,224	446,673	15,435	431,238		31,680	13,680	18,000	
90	Harrisburg, Pa.	6,307,717	283,533	224,333	59,200		50,092	8,192		41,900
91	Peoria, Ill.	5,064,394	17,881	4,179	2,000	11,702	168,847	1,834	123,800	43,213
92	Wichita, Kans.	2,349,010	96,356	96,356			9,282	9,282		
93	Bayonne, N. J.	5,088,085	794,555	421,024	373,531		32,159	17,459		14,700
94	South Bend, Ind.	5,250,425	49,075	49,075			75,741	24,103		51,638
95	Savannah, Ga.	8,391,278	33,000	33,000						
96	Johnstown, Pa.	4,315,215	207,309	207,309						
97	Brockton, Mass.	6,070,099	569,772	522	405,250	164,000	84,859	1,859	3,000	80,000
98	Sacramento, Cal.	11,993,508	90,617	90,617			248,197	28,262	219,935	
99	El Paso, Tex.	6,969,406	728,533	416,533	260,000	52,000				
100	Terre Haute, Ind.	3,096,650	50,069	50,069			119,263	37,404		81,859
101	Holyoke, Mass.	7,613,885	232,002	130,187	64,000	37,815				
102	Portland, Me.	9,861,863	790,215	47,453	402,975	339,787	473,605	37,041	367,448	69,116
103	Allentown, Pa.	4,654,505	230,887	109,387	121,500					
104	Springfield, Ill.	4,695,461	33,725	33,725			64,614	17,114	2,000	45,500
105	Canton, Ohio	6,120,710	203,814	162,914	40,900		139,379	13,614	101,700	24,065
106	Charleston, S. C.	2,945,541	39,604	21,504	18,000	100	654,150	109,563	511,000	33,587
107	Chattanooga, Tenn.	3,923,652	123,717	3,351		120,366	13,473	973		12,500
108	Pawtucket, R. I.	7,582,524	1,933,248	305,248	1,598,000	30,000	18,787	9,787	9,000	
109	Berkeley, Cal.	2,778,785	115,037	115,037						
110	Altoona, Pa.	4,615,833	497,694	122,414	347,000	28,280	903	903		
111	Mobile, Ala.	5,728,218	8,476	8,476						
112	Atlantic City, N. J.	10,911,457	3,300,686	234,686	3,066,000		106,278	6,378		99,900
113	Sioux City, Iowa	3,840,136	59,163	59,163			20,507	18,507	2,000	
114	Little Rock, Ark.	2,802,974					1,600			1,600
115	Covington, Ky.	6,276,168	17,871	17,871						
116	Saginaw, Mich.	4,171,825	132,596	51,896	80,700		247,584	38,884	82,200	126,500
117	Flint, Mich.	3,831,035								
118	Rockford, Ill.	4,225,105					23,629	1,929	21,700	
119	Tampa, Fla.	5,314,073	366,896	76,896	290,000					
120	Pueblo, Colo.	3,908,427	28,145	13,145	15,000					
121	New Britain, Conn.	6,484,269	530,244		219,000	311,244	34,652			34,652
122	San Diego, Cal.	24,678,066	520,041	520,041			18,891	18,891		
123	Binghamton, N. Y.	4,524,690	142,858	12,251	130,607		53,370	6,370	28,000	19,000
124	York, Pa.	2,418,395	320,333	212,533	107,500	300	118,173	7,058	50,432	60,683
125	Springfield, Ohio	4,636,465	264,177	28,180	235,997		390,511	5,597	26,657	358,257
126	Malden, Mass.	4,612,806	621,702	7,198	79,500	535,004	354,443	2,719		351,724
127	Lancaster, Pa.	4,089,651	19,108			19,108	45,733	2,308	22,700	20,725
128	Augusta, Ga.	5,871,577	198,209	5,209	193,000		29,325			29,325
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.									
129	Kalamazoo, Mich.	$2,942,399	$90,398	$85,598	$4,800					
130	Davenport, Iowa	4,288,163	44,892	44,892			$70,519	$10,333		$60,186
131	Topeka, Kans.	3,264,926	215,670	43,930	171,740		51,660	3,560	$38,000	10,100
132	Salem, Mass.	5,457,966					246,266	4,764		241,502
133	Haverhill, Mass.	5,423,069	781,650	10,761	157,000	$613,889	166,137			166,137
134	Pasadena, Cal.	5,879,335	74,268	74,268						
135	Bay City, Mich.	3,565,517	172,472	102,472	70,000					
136	McKeesport, Pa.	3,727,274	337,266	121,266	216,000					
137	Huntington, W. Va.	2,299,353	294,747	264,747	30,000					
138	Racine, Wis.	2,592,693					89,392	4,392	85,000	
139	Lincoln, Nebr.	4,529,374	33,255	33,255						
140	Chelsea, Mass.	3,469,450	721,728	8	721,720		24,982		15,000	9,982

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PUBLIC PROPERTIES AT CLOSE OF YEAR: 1917—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 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 1917.											
									$84,597	$10,150,330	67
									184,273	6,414,232	68
$12,146	$2,146	$10,000			$6,401	$401	$6,000		351,093	6,848,029	69
					99,658	99,658			1,254,267	6,233,792	70
									849,940	7,730,708	71
									306,868	10,998,893	72
									1,007,557	10,217,118	73
210,400			$210,400		1,865	1,865			89,396	7,296,911	74
12,009	2,509	9,000		$500					564,164	2,712,965	75
					547	547			351,725	3,981,075	76
									199,074	5,915,930	77
									618,497	9,521,739	78
									164,935	3,548,672	79
26,444			6,444	20,000	287,611	24,910	219,700	$43,001	238,533	7,663,444	80
2,100				2,100					120,796	6,550,539	81
					4,392	4,392			232,412	4,883,698	82
									228,548	6,634,722	83
					93,043	93,043			770,109	5,683,715	84
									740,890	8,386,906	85
97,541	16,541	68,000		13,000	32,586	18,586	14,000		302,829	4,764,600	86
									483,575	7,421,304	87
									222,993	2,377,813	88
									143,020	2,723,851	89
237,356	7,356	230,000							306,886	5,429,850	90
185,219	3,069		111,150	71,000					348,497	4,343,950	91
									183,726	2,059,646	92
									428,046	3,833,325	93
					8,645	8,645			429,176	4,687,788	94
72,064				72,064	23,788	23,788			340,065	7,922,361	95
									513,131	3,594,775	96
					13,315			13,315	313,994	5,088,159	97
160,000				160,000	12,266	12,266			1,468,139	10,014,289	98
									354,032	5,888,841	99
79,193		11,738	67,455		11,932	11,932			494,967	2,341,226	100
226,500				226,500	1,050			1,050	123,031	7,031,252	101
19,382				19,382	14,091	1,316	12,775		66,774	8,497,796	102
									227,068	4,196,550	103
20,588	5,000	8,200		7,388	26,073	10,243	10,330	5,500	627,732	3,922,729	104
									1,149,199	4,628,318	105
5,619				5,619	5,000	5,000			179,411	2,061,757	106
					1,045	1,045			281,827	3,503,590	107
71,485	3,649	67,836			71,429	71,429			57,518	5,430,057	108
105,972	5,972		100,000		9,866	9,866			174,748	2,373,162	109
									192,881	3,924,355	110
					28,185	28,185			49,372	5,642,185	111
									812,826	6,691,667	112
									73,598	3,686,868	113
									391,473	2,409,901	114
100,000				100,000					175,069	5,933,228	115
					25,180	1,880	22,300	1,000	313,106	3,453,359	116
280,187				280,187	7,131	1,497	5,634		597,239	2,946,478	117
									141,378	4,060,098	118
140,000			140,000		29,333	29,333			328,151	4,449,693	119
19,830		19,000		830					148,817	3,711,635	120
					34,377			34,377	399,763	5,485,233	121
					32,175	32,175			328,389	23,778,570	122
									395,772	3,932,690	123
									51,939	1,927,950	124
									319,421	3,641,700	125
20,656	5,656	15,000							80,423	3,443,274	126
95				95	112,869	869	2,000	110,000	203,210	3,821,600	127
									223,356	5,416,687	128
4,000				4,000							
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.											
					$10,011	$811	$9,200		$152,839	$2,689,151	129
									923,468	3,249,284	130
									184,420	2,811,787	131
$1,389	$118			$1,271					227,883	4,934,110	132
31,055	197			30,858	18,652			$18,652			
37,974		$4,000		33,974	2,538			2,538	112,362	4,322,408	133
15,833				15,833					374,584	5,414,650	134
									76,579	3,316,466	135
									131,466	3,253,723	136
4,819	886	3,933									
									62,263	1,042,343	137
14,925	925	14,000			5,919	1,919	4,000		24,605	2,457,852	138
1,400				1,400					352,719	4,142,000	139
24,918			$24,918						131,872	2,565,950	140

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TABLE 26.—AMOUNT OF SPECIFIED ASSETS AND VALUE OF

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

City number.	CITY.	Aggregate.	ASSETS IN SINKING FUNDS.				ASSETS IN PUBLIC TRUST FUNDS FOR MUNICIPAL USES.			
			Total.	Cash.	City securities (par value).	Other investments.	Total.	Cash.	City securities (par value).	Other investments.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.									
141	Superior, Wis.	$2,177,760	$1,887	$1,887			$71,277	$13,577	$57,700	
142	Macon, Ga.	3,045,828	199,687	81,687	$118,000		1,094	1,094		
143	Muskogee, Okla.	4,016,602	731,318	290,665	130,853	$309,800	1,117	1,117		
144	Woonsocket, R. I.	3,439,267	1,185,339	20,339	1,124,000	41,000	3,406	2,406		$1,000
145	Newton, Mass.	9,481,375	2,231,325	3,475	1,796,450	431,400	79,500	1,269		78,231
146	Montgomery, Ala.	4,231,453	113,258	113,258						
147	Butte, Mont.	1,769,098	20,085	20,085			35,083	2,139	32,944	
148	Wheeling, W. Va.	4,417,714	260,078	260,078			76,552	52		76,500
149	Roanoke, Va.	2,246,990	205,761	75,761	101,000	29,000				
150	West Hoboken, N. J.	1,258,943	179,295	161,295	18,000		20,961	11,461	9,500	
151	East Orange, N. J.	4,063,199	686,899	71,178	615,721		38,569	4,369		34,200
152	Lansing, Mich.	3,132,552	56,283	56,283						
153	Galveston, Tex.	5,836,859	552,849	165,849	387,000		25,102	3,402	11,000	10,700
154	Fitchburg, Mass.	4,109,368	357,208	3,508	353,700		276,880	12,857	28,000	236,023
155	Chester, Pa.	1,783,546	402,956	234,456	168,500		7,699	2,899		4,800
156	Perth Amboy, N. J.	3,609,786	501,171	309,331	191,840		127	127		
157	New Castle, Pa.	1,647,668	13,485	13,485						
158	Lexington, Ky.	1,744,340	226,868	156,512	70,356		8,364	7,968	396	
159	Springfield, Mo.	1,414,621								
160	Hamilton, Ohio.	3,386,732	181,848	45,688	136,160		18,605	446	7,159	11,000
161	Charlotte, N. C.	1,973,103					500			500
162	Decatur, Ill.	3,582,164	179,113	87,273	20,340	71,500	19,572	2,517	17,055	
163	Dubuque, Iowa.	2,140,388	54,966	54,966			17,412	7,662	9,250	500
164	Portsmouth, Va.	1,815,775	70,319	13,071	57,248					
165	Everett, Mass.	2,598,009	462,581	28,081	432,000	2,500				
166	San Jose, Cal.	2,267,031	1,778	1,778			248	248		
167	Pittsfield, Mass.	4,597,732								
168	Knoxville, Tenn.	2,839,959	71,705	71,705			24,071	3,071		21,000
169	Quincy, Mass.	4,022,891					396,815	11,618	26,650	358,547
170	Elmira, N. Y.	3,483,575					69,250	7,150	11,000	51,100
171	Joliet, Ill.	2,920,473					36,045	2,245	33,800	
172	New Rochelle, N. Y.	2,850,083					63,788	6,446	57,342	
173	Auburn, N. Y.	1,886,185	115,200	9,773	105,427		32,266	4,399	17,190	10,677
174	Cedar Rapids, Iowa.	3,825,310	90,994	6,000		84,994	25,995	4,495	21,500	
175	Niagara Falls, N. Y.	3,971,749					23,951	8,608	10,343	5,000
176	Mount Vernon, N. Y.	3,335,539	105,550	47,550	58,000		96,241	32,741	62,000	1,500
177	Amsterdam, N. Y.	1,724,811	67,043	993		66,050	17,429	1,429		16,000
178	Lorain, Ohio.	2,403,660	88,889	17,314	71,575		10,507	10,507		
179	Quincy, Ill.	3,384,817	60,654	60,654			3,606	2,606		1,000
180	Jamestown, N. Y.	2,864,747					7,001	4,786		2,215
181	Taunton, Mass.	5,060,948	1,226,734	3,980	314,500	908,254	33,493	493		33,000
182	Oshkosh, Wis.	2,362,767					205,413	16,796	116,500	72,117
183	Waterloo, Iowa.	3,010,000	109,326	82,954		26,372	5,695	3,695		2,000
184	Fresno, Cal.	2,917,527	69,796	69,796			2,323	2,323		
185	Everett, Wash.	2,929,288	41,470	41,470			4,072	4,072		
186	Lima, Ohio.	3,203,896	249,927	37,223	212,704		2,534	2,534		
187	Jackson, Mich.	3,147,690	52,821	52,821			394,635	21,469	51,190	321,976
188	Stockton, Cal.	3,385,146	17,753	17,753			5,865	5,865		
189	Shreveport, La.	3,096,921	89,938	39,938		50,000	58,705	4,407	41,074	13,224
190	Austin, Tex.	3,008,430					64,268	768		63,500
191	Columbia, S. C.	2,680,160	43,973	41,447		2,526	14,337	87		14,250
192	Boise, Idaho.	1,333,523	4,293	4,293						
193	Aurora, Ill.	2,157,173					34,196	4,596	29,600	
194	Williamsport, Pa.	1,255,481	42,601	32,601	10,000		9,731	9,731		
195	Waco, Tex.	3,674,360	638,660	438,660	200,000					
196	Joplin, Mo.	1,867,584	28,315	18,315		10,000	93,649	5,049	67,000	21,600
197	Orange, N. J.	2,629,729	335,669	20,902	314,767		30,423	11,923	15,500	3,000
198	Lynchburg, Va.	3,229,223	535,496		481,000	54,496				
199	Bellingham, Wash.	2,178,827	14,554	14,554			1,663	1,663		
200	Colorado Springs, Colo.	6,865,848	8,222	8,222			7,810	310	4,500	3,000
201	Brookline, Mass.	6,972,857					39,035	5,075		33,960
202	Danville, Ill.	1,415,388								
203	Kenosha, Wis.	2,846,266	4,174	4,174			25,461	8,642		16,819
204	Newport, Ky.	1,765,836	81,950	75,950	6,000					
205	La Crosse, Wis.	2,900,371	307,300	12,000	237,000	58,300	29,393	19,157	10,236	
206	Council Bluffs, Iowa.	3,138,161	19,052	19,052			109,911	53,411	6,500	50,000
207	Tulsa, Okla.	3,869,239	498,238	278,280	219,958		10,063	10,063		
208	Winston-Salem, N. C.	1,499,271	69,681		69,000	681				
209	Ogden, Utah.	3,537,249	16,572	16,572						
210	Norristown, Pa.	1,137,084	154,453	89,453	65,000		4,660	955	2,705	1,000
211	Stamford, Conn.	2,494,194	439,864	439,864			60,416			60,416
212	Zanesville, Ohio.	2,694,717	167,587	96,080	67,673	3,834	22,888	1,704	17,184	4,000
213	Madison, Wis.	4,964,388	101,187	42,840	56,000	2,347	49,321	10,181	37,000	2,140
214	Waltham, Mass.	3,362,048	455,699	38,199	110,500	307,000	48,132	4,132		44,000
215	Easton, Pa.	1,376,441	91,755	30,255	61,500		10,052	10,052		
216	Charleston, W. Va.	2,603,627	444,058	255,058	189,000					
217	Poughkeepsie, N. Y.	2,379,079	78,584	18,436	60,148		28,784	2,949	22,835	3,000
218	Newport, R. I.	2,764,634	500,854	41,354		459,500	749,086	315,992		433,094
219	Wilmington, N. C.	1,413,587	95,741	4,512	53,500	37,729	2,712	2,712		

[1] Value of ferry owned but not operated by the city.

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PUBLIC PROPERTIES AT CLOSE OF YEAR: 1917—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 private trust funds.				General city cash.	Value of public properties.	City number.
Total.	Cash.	City securities (par value).	Real property.	Other investments.	Total.	Cash.	City securities (par value).	Other investments.			
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.											
									$146,309	$1,958,287	141
$2,049				$2,049	$16,389	$16,389			333,197	2,511,850	142
									53,371	3,212,358	143
52,299	$299	$19,000		33,000	505	505			81,972	2,168,550	144
									239,867	6,877,879	145
					446	446			262,871	3,854,878	146
					631	631			236,542	1,476,757	147
					315	315			21,954	4,058,815	148
									548,577	1,492,652	149
									170,187	888,500	150
					101	101			176,761	4,060,869	151
1,798				1,798	12,520		$11,800	$720	192,042	2,869,909	152
622,200				622,200					748,019	3,888,689	153
					49,167	13,567	35,600		56,762	3,369,351	154
									221,291	1,151,600	155
									99,203	3,009,285	156
									428,715	1,205,468	157
8,000				8,000					585,332	915,776	158
									164,142	1,250,479	159
									188,331	2,997,948	160
5,420				5,420					40,573	1,926,610	161
10,207	512	495		9,200	150	150			393,232	2,079,890	162
					172	172			195,653	1,872,185	163
1,000,000			[1] $1,000,000						31,784	713,672	164
					25,973	2,373	22,000	1,600	137,648	1,971,807	165
					25,000		7,000	18,000	250,833	1,989,172	166
					640	640			90,987	4,506,105	167
2,905				2,905					32,176	2,709,102	168
					45,300	2,275	42,475	550	155,982	3,424,794	169
21,000				21,000	35,614	1,614	500	33,500	64,961	3,292,750	170
14,000				14,000					151,562	2,718,866	171
									437,321	2,348,074	172
					6,005	6,005			98,221	1,634,493	173
									101,059	3,607,262	174
					6,471	6,471			839,414	3,101,913	175
									237,993	2,895,755	176
					526	526			29,007	1,610,806	177
									235,764	2,018,500	178
14,007	14,007								156,029	3,150,521	179
									88,653	2,769,093	180
8,343	343	1,000		7,000	57,581	3,481	33,000	21,100	78,170	3,656,627	181
					1,166	1,166			160,798	1,995,390	182
									307,192	2,587,787	183
					327	327			615,401	2,229,680	184
									683,155	2,195,591	185
					225	225			659,674	2,291,536	186
					7,259	7,259			455,302	2,237,673	187
					3,101	3,101			489,751	2,868,676	188
									445,502	2,502,776	189
									405,604	2,538,558	190
					399	399			353,751	2,267,700	191
20,592	215			20,377					35,929	1,272,709	192
9,292	292	9,000							128,240	1,985,445	193
									80,010	1,123,139	194
									50,841	2,984,859	195
25,000			25,000		1,204	1,204			280,974	1,438,442	196
53,350		53,350							175,405	2,031,852	197
105,000				105,000					35,059	2,553,668	198
					16,212	3,912	8,800	3,500	211,778	1,934,620	199
					71,738	938	70,600	200	77,466	6,700,612	200
					43,257	4,906		38,351	118,665	6,771,900	201
									251,853	1,163,535	202
									593,731	2,222,900	203
					1,606	1,606			48,895	1,633,385	204
33,966		13,000		20,966					250,383	2,279,329	205
					15,080	15,080			191,968	2,802,150	206
					51,841	51,841			635,196	2,673,901	207
										1,389,500	208
40,000				40,000					90,671	3,395,123	209
34,883		29,345		5,538					6,553	963,750	210
7,668	68	7,600									
									61,677	1,932,237	211
					12,872	672	12,200		529,334	1,962,036	212
					25,695			25,695	129,130	4,659,055	213
					76,878	1,878	18,000	57,000	1,752	2,779,587	214
									24,303	1,250,331	215
									152,569	2,007,000	216
									51,823	2,219,888	217
84,313			72,500	11,813	67,491	35,091		32,400	62,077	1,300,813	218
									312	1,314,822	219

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TABLE 27.—VALUE AT CLOSE OF YEAR OF PROPERTIES

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

City number.	City.	LAND, BUILDINGS, AND EQUIPMENT OF 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	$2,837,920,267	$260,344,104	$34,085,966	$111,202,201	$23,550,525	$19,324,620	$26,124,738	$15,819,570	$156,566,554
	Group I	1,734,586,115	158,844,482	17,767,793	33,112,363	18,126,079	11,095,677	8,858,187	6,354,606	107,002,554
	Group II	360,428,425	40,435,211	5,479,093	23,329,022	1,864,227	3,805,141	2,301,098	2,419,716	32,840,200
	Group III	372,238,581	33,311,028	5,761,779	27,170,608	1,751,471	2,706,468	8,998,245	3,638,024	10,360,675
	Group IV	219,985,017	16,403,250	3,117,381	15,316,460	1,193,795	931,560	3,947,069	1,693,679	3,607,943
	Group V	150,682,129	11,350,133	1,959,920	12,273,748	614,953	785,774	2,020,139	1,713,545	2,755,182
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.									
1	New York, N. Y	$997,450,356	$57,633,127	$7,801,133	$9,443,677	$16,948,584	$3,399,093	$2,577,495	$1,216,959	$60,529,001
2	Chicago, Ill	168,974,865	18,977,359	2,104,207	4,252,435	.....	3,483,571	3,667,137	132,799	9,678,275
3	Philadelphia, Pa	123,935,689	30,000,000	2,664,007	3,473,218	182,000	.....	.....	.....	9,859,648
4	St. Louis, Mo	49,102,778	6,436,000	678,917	1,007,389	22,500	1,712,300	165,400	20,200	2,996,670
5	Boston, Mass	130,094,700	9,418,000	1,605,100	3,218,500	204,100	786,800	1,251,600	2,511,000	9,075,200
6	Cleveland, Ohio	65,628,799	9,189,871	599,408	1,708,293	380,000	383,460	524,728	318,669	3,471,443
7	Detroit, Mich	65,590,998	7,558,844	745,363	2,661,946	9,000	631,765	396,119	621,178	2,665,756
8	Baltimore, Md	27,249,019	5,343,778	595,170	3,171,638	33,218	69,980	187,387	956,233	1,120,411
9	Pittsburgh, Pa	71,348,214	9,679,199	694,608	2,698,518	217,750	554,767	.....	232,135	6,242,317
10	Los Angeles, Cal	35,210,697	4,608,304	279,880	1,386,649	128,927	73,941	88,321	345,433	1,363,833
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.									
11	Buffalo, N. Y	$34,312,847	$2,919,727	$683,029	$1,740,262	$102,052	$583,244	$329,250	$731,918	$2,012,459
12	San Francisco, Cal	86,090,531	11,422,578	1,684,197	9,485,020	418,666	113,255	325,596	200,000	6,310,404
13	Milwaukee, Wis	24,041,744	2,186,938	417,000	1,343,406	143,320	951,163	174,500	107,960	3,481,213
14	Cincinnati, Ohio	37,642,662	2,932,190	451,910	2,233,617	142,800	455,964	153,197	313,371	7,594,158
15	Newark, N. J	39,037,326	4,902,182	533,333	1,431,152	56,746	545,510	270,251	158,012	5,386,511
16	New Orleans, La	18,649,014	3,161,020	171,350	1,321,596	.....	97,137	116,002	160,000	1,002,000
17	Washington, D. C	26,887,658	3,053,880	377,567	1,527,235	555,116	331,936	348,651	155,733	1,647,847
18	Minneapolis, Minn	26,238,031	3,556,686	130,739	1,177,642	436,935	342,297	86,943	223,156	1,619,855
19	Seattle, Wash	25,887,069	2,976,724	558,568	1,706,329	7,662	367,635	300,708	190,112	513,749
20	Jersey City, N. J	16,706,184	2,537,445	219,900	614,740	.....	17,000	150,000	69,523	1,462,819
21	Kansas City, Mo	24,935,359	785,841	251,500	748,023	930	.....	46,000	109,931	1,809,185
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.									
22	Portland, Oreg	$13,966,356	$629,302	$515,891	$1,243,543	.....	$11,293	$397,691	$47,694	.....
23	Indianapolis, Ind	12,565,328	723,200	115,800	1,032,600	$1,500	.....	44,106	38,400	$459,000
24	Denver, Colo	15,076,080	1,433,500	35,000	516,696	.....	16,500	.....	90,000	990,000
25	Rochester, N. Y	12,367,087	440,023	216,036	1,129,770	4,227	119,736	2,553,165	30,854	4,259
26	Providence, R. I	12,267,924	1,695,243	430,603	1,131,449	1,045	420,465	38,000	182,289	377,692
27	St. Paul, Minn	12,331,700	750,000	105,000	845,000	208,000	22,200	164,500	107,000	755,000
28	Louisville, Ky	12,735,306	851,605	99,938	744,918	.....	135,000	74,693	45,393	2,070,561
29	Columbus, Ohio	9,857,110	172,538	91,531	1,066,470	.....	8,890	1,821,377	63,287	120,680
30	Oakland, Cal	17,472,310	2,808,109	55,156	777,863	400	11,500	2,100	30,242	25,950
31	Toledo, Ohio	10,319,929	454,500	101,700	793,000	.....	3,500	12,500	100,000	31,000
32	Atlanta, Ga	8,499,847	831,574	179,088	738,005	308,059	86,468	978,981	146,489	490,069
33	Birmingham, Ala	4,031,306	461,678	5,691	387,452	45	.....	24,389	43,636	109,220
34	Omaha, Nebr	9,630,116	586,300	92,258	595,400	.....	114,128	16,700	32,400	.....
35	Worcester, Mass	10,552,357	751,861	222,228	701,126	34,364	314,475	20,514	262,651	1,119,233
36	Richmond, Va	9,628,559	1,725,000	132,763	645,336	405,400	68,000	191,204	72,632	304,253
37	Syracuse, N. Y	8,022,861	965,264	58,937	682,824	310	.....	52,672	21,231	134,789
38	Spokane, Wash	6,963,128	633,387	38,896	405,159	3,125	101,495	180,753	58,194	20,423
39	New Haven, Conn	7,757,399	944,060	182,228	650,252	.....	7,215	13,428	56,702	303,730
40	Memphis, Tenn	10,949,313	50,745	498,919	822,334	.....	23,040	50,000	74,000	266,087
41	Scranton, Pa	5,022,240	314,975	73,752	289,000	65,000	36,460	49,860	65,945	.....
42	Paterson, N. J	6,077,713	851,700	118,975	410,959	.....	65,000	101,749	35,000	168,000
43	Grand Rapids, Mich	6,206,347	452,000	142,034	475,428	140,723	69,598	17,000	28,590	.....
44	Fall River, Mass	5,951,657	495,700	221,350	512,358	1,200	74,357	.....	85,081	271,111
45	Dayton, Ohio	5,420,592	212,700	53,400	623,947	.....	19,833	72,917	80,650	27,153
46	Dallas, Tex	8,324,425	821,566	7,673	556,233	89,419	48,494	587,964	33,828	205,194
47	San Antonio, Tex	6,648,168	398,713	72,844	533,864	.....	747	99,788	108,300	200,391
48	Bridgeport, Conn	6,718,766	403,000	16,500	590,251	1,000	10,000	.....	91,000	40,000
49	New Bedford, Mass	6,370,157	580,349	93,153	430,900	.....	143,253	.....	180,250	200,519
50	Salt Lake City, Utah	6,456,827	606,335	231,187	372,371	1,451	16,620	46,755	129,084	5,954
51	Nashville, Tenn	3,953,221	89,133	67,928	367,495	4,626	5,075	47,528	119,507	215,479
52	Cambridge, Mass	10,302,350	624,347	37,518	243,429	62,437	85,677	58,998	214,681	328,912
53	Lowell, Mass	5,122,058	863,225	142,010	532,017	18,700	16,611	25,000	126,000	247,200
54	Tacoma, Wash	6,101,911	225,062	41,243	477,757	117	22,313	4,137	59,106	.....
55	Houston, Tex	7,610,949	1,508,250	155,020	423,047	115,779	27,052	482,594	70,219	146,038
56	Trenton, N. J	4,647,957	800,241	140,305	337,283	84,655	96,474	17,132	54,217	38,361
57	Hartford, Conn	12,151,186	2,655,484	149,480	632,525	.....	116,811	136,371	102,695	245,501
58	Reading, Pa	3,086,108	40,000	20,000	361,325	.....	37,900	61,500	27,500	.....
59	Youngstown, Ohio	6,142,684	482,438	57,151	366,728	56,413	2,500	19,296	18,032	.....
60	Fort Worth, Tex	3,817,591	327,600	52,060	495,947	.....	.....	2,400	92,191	49,873
61	Camden, N. J	2,849,275	152,264	44,225	325,000	37,550	75,000	.....	109,281	5,545
62	Albany, N. Y	8,804,841	577,000	138,535	616,300	.....	43,000	423,246	.....	.....
63	Springfield, Mass	12,244,844	1,702,272	248,766	993,165	1,000	47,944	82,000	115,218	118,610
64	Lynn, Mass	6,018,857	569,235	83,907	541,069	99,926	55,107	13,237	90,555	87,052
65	Des Moines, Iowa	7,989,868	486,000	37,500	434,058	.....	25,000	.....	23,000	.....
66	Lawrence, Mass	3,203,973	163,500	127,600	318,925	5,000	101,737	12,000	45,000	177,836

[1] Value of North Birmingham water and electric light system.

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1917.

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.	
$789,711,345	$101,442,733	$1,269,613,084	$30,134,827	$24,436,871	$1,611,197,516	$1,167,233,923	$42,386,040	$27,891,217	$247,426,707	$16,748,523	$109,511,106	
351,207,598	58,443,433	951,927,611	11,845,732	20,202,263	1,011,122,303	677,438,835	15,046,466	16,686,586	214,020,286	7,577,457	80,352,673	
107,326,207	10,410,524	125,668,095	4,549,891	655,900	181,124,327	139,224,827	7,343,646	5,168,674	18,592,036	80,000	10,715,144	
152,359,094	16,470,024	102,353,875	7,357,290	2,254,242	207,303,324	172,273,030	8,448,462	3,004,823	7,441,591	3,553,577	12,581,841	
97,110,371	7,705,285	65,021,286	3,936,938	294,056	123,676,505	101,345,369	7,249,269	1,661,485	6,355,527	3,115,427	3,949,428	
81,708,075	8,413,467	24,642,217	2,444,976	1,030,410	87,971,057	76,951,862	4,298,197	1,369,649	1,017,267	2,422,062	1,912,020	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.												
$131,204,031	$28,855,276	$677,590,980	$251,000	$8,455,361	$617,789,890	$358,627,154	.....	$6,959,202	$181,808,065	.....	$70,305,469	1
65,778,000	3,016,971	57,398,658	485,453	6,204,407	72,403,954	63,949,825	$4,177,238	24,458	4,252,433	.....	.....	2
36,849,559	2,539,955	34,722,365	3,594,937	.....	85,521,354	66,921,890	.....	132,000	15,671,289	.....	2,796,175	3
18,164,702	2,485,187	15,337,163	76,350	.....	41,848,450	40,580,000	.....	980,450	288,000	.....	.....	4
23,927,800	6,157,500	69,072,400	2,866,600	57,800	30,227,931	19,585,431	.....	2,781,200	145,100	$7,106,100	610,100	5
15,771,150	2,283,351	29,178,563	1,729,863	690	27,360,861	21,597,915	3,434,287	1,271,387	.....	467,357	589,915	6
14,933,600	2,873,988	32,237,529	255,910	5,240,206	15,145,752	14,759,002	.....	386,750	.....	.....	.....	7
8,152,363	.....	7,381,965	236,876	32,162	32,375,407	19,178,072	.....	1,075,333	7,230,088	.....	4,891,914	8
21,034,222	9,392,014	18,508,559	2,004,125	79,670	36,678,722	30,916,786	.....	3,071,836	1,531,000	.....	1,159,100	9
15,392,171	789,191	10,409,429	344,618	131,967	51,769,982	41,322,760	7,434,941	3,970	3,004,311	4,000	.....	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.												
$11,283,556	$217,790	$13,048,214	$661,346	.....	$18,304,273	$16,803,432	.....	$1,100,955	$10,950	.....	$388,936	11
13,553,181	1,532,335	40,605,299	440,000	.....	11,814,666	4,129,865	.....	.....	.....	.....	7,684,801	12
7,443,468	991,500	6,538,826	262,450	$256,500	8,884,000	8,697,000	.....	187,000	.....	.....	.....	13
14,079,810	1,532,812	7,676,057	76,776	51,761	20,596,438	18,327,656	$22,967	535,800	1,500,015	.....	210,000	14
10,470,644	968,004	14,161,521	153,460	50,655	23,781,666	19,843,185	.....	1,131,982	2,460,613	.....	345,886	15
4,234,750	619,370	7,508,635	207,154	158,605	21,540,082	9,613,295	.....	1,611,800	9,063,970	$65,000	1,186,017	16
12,186,997	1,134,872	4,835,399	732,425	22,040	19,086,717	18,757,942	.....	313,775	.....	15,000	.....	17
9,174,146	980,932	8,383,842	144,858	25,172	10,577,348	10,576,753	.....	595	.....	.....	.....	18
7,563,800	1,208,144	9,642,166	851,472	12,825	25,708,504	12,372,195	7,320,679	16,286	5,099,840	.....	899,504	19
6,948,234	485,310	3,181,263	1,019,950	.....	12,372,098	11,990,450	.....	.....	381,648	.....	.....	20
10,337,621	759,455	10,086,873	.....	78,342	8,458,535	8,113,054	.....	270,481	75,000	.....	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.												
$7,060,094	.....	$4,055,551	$5,297	$1,337	$17,330,140	$13,921,178	.....	$7,240	$2,905,959	.....	$495,763	22
5,029,490	$1,393,532	3,631,300	96,400	7,289	1,070,640	.....	.....	570,640	.....	.....	500,000	23
4,554,884	610,000	6,727,000	102,500	47,500	1,182,000	435,000	.....	60,000	.....	.....	687,000	24
4,356,217	55,688	3,376,262	80,850	48,600	10,442,491	9,752,663	.....	125,199	.....	$390,594	174,035	25
3,995,211	.....	3,127,847	868,080	.....	5,642,115	5,070,460	.....	190	.....	571,465	.....	26
4,575,000	1,335,000	2,650,000	815,000	111,806	7,074,354	6,448,354	.....	150,000	51,000	.....	425,000	27
4,068,388	1,475,433	3,051,341	118,036	.....	9,782,817	9,165,165	.....	.....	572,652	45,000	.....	28
4,500,000	528,306	1,447,195	36,786	1,791	5,688,029	4,789,295	$636,403	262,331	.....	.....	.....	29
6,340,270	322,425	6,761,924	336,371	.....	9,038,979	500	.....	.....	420,830	.....	8,617,649	30
5,715,729	453,000	2,635,000	15,000	405,000	4,048,285	3,656,500	.....	227,300	12,000	122,485	30,000	31
1,878,340	583,987	2,262,333	16,454	2,581	7,013,179	6,925,162	.....	1,000	.....	87,017	.....	32
1,576,756	85,162	1,152,119	185,158	.....	96,525	[1] 96,525	.....	.....	.....	.....	.....	33
3,905,000	437,000	3,097,300	753,630	60,000	7,332,000	7,182,000	.....	.....	.....	.....	150,000	34
4,841,045	436,935	1,847,925	.....	.....	7,469,174	7,430,234	.....	1,900	.....	37,040	.....	35
3,031,315	.....	2,349,201	703,455	652,603	9,064,676	4,554,860	3,688,816	343,000	115,000	289,000	74,000	36
3,414,246	498,500	2,142,513	51,575	.....	5,193,979	5,136,332	.....	57,647	.....	.....	.....	37
3,623,231	329,768	1,467,154	101,543	42,577	4,903,303	4,903,287	.....	16	.....	.....	.....	38
3,721,314	568,791	1,163,789	145,890	.....	12,000	.....	.....	.....	12,000	.....	.....	39
2,050,547	367,819	6,495,822	250,000	.....	4,284,688	3,571,032	.....	213,656	100,000	400,000	.....	40
3,405,000	295,000	275,000	152,248	18,000	.....	.....	.....	.....	.....	.....	.....	41
3,410,932	321,500	574,398	19,500	10,800	29,100	7,300	.....	5,000	.....	16,800	.....	42
3,106,979	525,877	1,248,118	.....	(2)	3,097,777	2,788,782	.....	163,995	.....	145,000	.....	43
2,857,900	400,000	968,600	64,000	.....	3,307,500	3,162,600	.....	17,000	97,500	30,400	.....	44
3,276,321	257,500	724,954	66,217	65,000	3,069,923	2,984,500	.....	65,423	.....	.....	20,000	45
2,905,061	380,109	2,646,618	42,266	.....	3,379,892	3,379,892	.....	.....	.....	.....	.....	46
1,867,549	139,427	3,167,801	58,744	29,000	417,506	.....	.....	252,243	.....	165,263	.....	47
3,390,758	325,000	1,851,257	.....	.....	61,332	.....	.....	.....	55,000	.....	6,332	48
2,960,433	553,175	1,091,650	131,475	.....	3,893,355	3,494,603	.....	.....	64,025	334,727	.....	49
3,574,395	369,212	989,816	113,647	.....	7,598,714	7,536,166	.....	.....	.....	62,548	.....	50
1,521,339	299,225	1,200,762	15,124	639,589	3,938,596	3,831,584	.....	27,768	50,000	29,244	.....	51
2,546,160	332,100	5,693,491	44,600	.....	6,808,975	6,704,075	.....	800	.....	104,100	.....	52
2,094,890	341,275	629,575	85,525	.....	2,083,152	2,029,377	.....	775	.....	53,000	.....	53
3,198,263	203,580	1,682,294	188,039	.....	9,620,532	5,047,199	4,123,243	1,200	448,890	.....	.....	54
2,622,205	167,270	1,854,084	39,391	3,000	3,940,560	1,573,291	.....	.....	1,847,063	.....	520,203	55
1,921,276	256,800	855,338	45,875	.....	975,550	975,550	.....	.....	.....	.....	.....	56
5,113,727	.....	2,383,396	615,196	.....	6,365,424	6,175,653	.....	500	75,000	114,271	.....	57
1,727,883	210,000	600,000	.....	.....	4,290,000	4,290,000	.....	.....	.....	.....	.....	58
2,800,000	.....	2,327,626	12,500	.....	3,956,648	3,846,048	.....	110,600	.....	.....	.....	59
1,706,000	231,178	853,442	6,900	.....	2,334,513	2,334,513	.....	.....	.....	.....	.....	60
1,262,555	125,450	522,500	189,905	30,099	2,961,750	2,700,000	.....	.....	200,000	61,750	.....	61
2,419,010	.....	4,503,700	84,050	.....	4,776,634	4,161,962	.....	200,000	414,672	.....	.....	62
5,027,857	.....	3,566,769	341,243	77,670	6,461,096	5,579,237	.....	.....	.....	.....	881,859	63
2,978,374	392,000	755,075	352,320	.....	4,260,021	4,132,148	.....	.....	.....	127,873	.....	64
5,049,250	593,000	1,342,060	.....	.....	388,400	.....	.....	139,400	.....	249,000	.....	65
1,377,900	265,000	602,975	6,500	.....	2,617,000	2,500,000	.....	.....	.....	117,000	.....	66

[1] Value of municipal lighting system included with that of water supply system.

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TABLE 27.—VALUE AT CLOSE OF YEAR OF PROPERTIES

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

City number.	City.	LAND, BUILDINGS, AND EQUIPMENT OF 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 1917.									
67	Yonkers, N. Y.	$5,829,441	$513,885	$156,004	$357,000	.....	$238,000	$116,500	$22,000	.....
68	Schenectady, N. Y.	4,221,621	134,000	10,000	246,959	$15,366	16,991	534,082	10,000	.....
69	Kansas City, Kans.	3,717,424	216,046	9,380	226,251	45,200	6,530	8,561	40,582	$17,001
70	Oklahoma City, Okla.	4,283,376	110,325	96,067	348,845	.....	1,000	25,238	44,421	105,009
71	Wilmington, Del.	4,153,880	885,000	10,300	2,225	62,275	.....	.....	51,038	.....
72	Duluth, Minn.	6,433,149	315,185	92,758	307,328	55,050	32,048	26,944	50,285	510
73	Akron, Ohio	5,212,248	392,168	63,380	475,869	.....	21,961	719,603	.....	256
74	Norfolk, Va.	3,572,158	156,336	90,401	221,782	94,222	18,565	169,010	11,307	204,464
75	Elizabeth, N. J.	2,612,878	138,000	46,699	367,293	.....	32,286	.....	32,572	79,678
76	Utica, N. Y.	3,827,293	276,405	47,866	375,008	.....	.....	11,112	8,980	115,520
77	Somerville, Mass.	4,854,900	277,300	72,000	449,400	.....	54,900	48,400	85,000	109,400
78	Waterbury, Conn.	6,349,459	1,222,318	37,500	228,758	.....	4,052	14,935	41,868	401,582
79	St. Joseph, Mo.	3,376,672	143,000	94,000	223,000	15,000	5,500	.....	.....	17,000
80	Manchester, N. H.	4,433,231	316,950	93,970	513,519	.....	48,137	15,000	32,337	139,675
81	Troy, N. Y.	3,244,030	357,219	107,825	447,086	.....	8,170	211,800	26,100	.....
82	Hoboken, N. J.	4,266,502	476,979	52,628	471,292	10,077	.....	.....	25,538	.....
83	Wilkes-Barre, Pa.	6,506,722	182,900	119,500	337,830	450	3,500	25,000	2,400	.....
84	Fort Wayne, Ind.	3,102,215	117,000	11,000	219,250	.....	5,000	13,800	10,750	.....
85	Jacksonville, Fla.	3,605,610	533,246	104,196	357,717	.....	7,438	103,305	45,707	43,761
86	Evansville, Ind.	2,551,600	113,000	123,500	204,000	.....	.....	25,000	22,000	.....
87	Erie, Pa.	3,411,426	166,827	13,020	266,234	453	.....	58,993	7,051	31,254
88	East St. Louis, Ill.	2,377,813	145,980	40,718	138,016	.....	20,186	52,500	.....	.....
89	Passaic, N. J.	2,723,851	211,141	3,765	199,408	28,550	37,555	.....	11,500	9,942
90	Harrisburg, Pa.	2,906,525	3,740	2,975	155,640	13,550	5,000	.....	7,620	.....
91	Peoria, Ill.	4,084,950	267,100	44,700	227,800	45,600	57,350	22,000	17,000	58,600
92	Wichita, Kans.	1,843,874	147,599	3,592	150,245	.....	.....	.....	792	.....
93	Bayonne, N. J.	3,181,607	185,830	147,739	153,498	28,070	.....	6,100	16,091	.....
94	South Bend, Ind.	2,715,095	126,607	11,242	156,520	41,513	1,900	8,000	5,273	.....
95	Savannah, Ga.	6,493,107	379,741	107,111	284,120	14,460	18,823	126,564	55,786	.....
96	Johnstown, Pa.	3,594,375	173,000	3,800	225,050	.....	10,000	.....	12,775	.....
97	Brockton, Mass.	2,736,990	395,500	68,650	198,150	2,340	1,300	228,525	40,075	81,025
98	Sacramento, Cal.	7,967,250	616,106	9,003	260,952	324,732	775	297,805	67,002	2,511
99	El Paso, Tex.	4,186,938	63,977	64,713	196,544	3,552	15,830	178,628	21,564	18,470
100	Terre Haute, Ind.	2,209,226	35,000	7,500	199,800	.....	.....	25,000	3,000	.....
101	Holyoke, Mass.	3,559,807	1,001,720	6,000	441,571	.....	37,450	.....	32,000	67,000
102	Portland, Me.	3,913,450	1,025,000	115,500	145,000	35,000	8,500	.....	26,450	190,000
103	Allentown, Pa.	2,679,156	112,000	15,620	298,000	.....	.....	17,000	5,600	.....
104	Springfield, Ill.	2,501,356	114,000	82,100	191,290	15,333	3,830	7,500	6,000	.....
105	Canton, Ohio	3,048,835	200,514	4,919	171,840	49,380	.....	294,000	45,871	3,000
106	Charleston, S. C.	1,929,757	112,500	127,525	173,732	.....	1,200	.....	22,800	310,000
107	Chattanooga, Tenn.	2,997,590	365,800	32,155	406,915	51,000	.....	30,000	29,255	78,000
108	Pawtucket, R. I.	2,532,110	79,265	88,996	226,706	.....	.....	22,416	60,924	19,499
109	Berkeley, Cal.	2,266,512	187,500	12,300	211,000	.....	.....	80,000	23,000	.....
110	Altoona, Pa.	1,800,850	52,000	8,500	123,500	.....	.....	235,000	15,000	.....
111	Mobile, Ala.	2,376,785	275,000	127,800	257,500	20,000	5,000	.....	25,000	180,000
112	Atlantic City, N. J.	4,384,320	325,000	25,000	527,420	91,100	105,000	20,000	100,800	.....
113	Sioux City, Iowa	2,559,316	150,800	50,000	160,000	500	15,000	19,000	25,000	.....
114	Little Rock, Ark.	2,273,201	260,276	8,090	218,665	157	9,145	7,648	8,607	25,570
115	Covington, Ky.	1,727,540	213,800	4,500	165,267	.....	11,000	13,600	25,898	33,500
116	Saginaw, Mich.	1,960,859	194,987	24,600	148,000	.....	.....	.....	22,000	24,526
117	Flint, Mich.	1,794,843	226,689	7,567	89,662	865	1,444	.....	37,316	198,580
118	Rockford, Ill.	3,055,657	119,838	16,033	173,313	.....	32,714	.....	62,319	.....
119	Tampa, Fla.	4,413,971	316,215	12,332	181,886	24,000	.....	30,500	69,500	75,374
120	Pueblo, Colo.	1,837,578	169,186	3,820	82,125	.....	.....	.....	23,939	.....
121	New Britain, Conn.	2,408,873	280,250	40,760	157,764	.....	.....	1,500	11,810	76,338
122	San Diego, Cal.	15,497,513	117,250	85,000	331,780	.....	.....	16,000	57,101	39,000
123	Binghamton, N. Y.	2,111,870	135,000	6,500	237,100	.....	.....	.....	14,350	152,500
124	York, Pa.	1,927,950	29,975	4,540	232,020	60,500	4,250	9,300	5,800	.....
125	Springfield, Ohio	2,166,400	208,000	62,200	241,400	.....	.....	.....	18,000	148,800
126	Malden, Mass.	2,381,165	52,500	48,575	176,400	.....	24,200	33,200	38,425	42,800
127	Lancaster, Pa.	1,561,600	52,000	30,600	125,500	.....	.....	25,000	11,000	.....
128	Augusta, Ga.	1,725,687	170,775	8,347	178,715	45,500	.....	13,000	41,500	516,800
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.									
129	Kalamazoo, Mich.	$1,567,124	$79,831	$36,500	$105,400	.....	$40,000	.....	$5,825	.....
130	Davenport, Iowa	3,028,697	167,970	46,088	166,856	$43,000	.....	.....	16,083	.....
131	Topeka, Kans.	1,705,525	116,200	10,444	145,000	.....	12,275	$22,374	.....	.....
132	Salem, Mass.	2,333,013	141,000	92,365	164,050	80,937	18,000	1,114	41,047	$89,800
133	Haverhill, Mass.	2,563,020	168,825	17,575	253,925	6,600	82,235	2,985	39,360	135,225
134	Pasadena, Cal.	2,544,650	115,500	3,600	208,950	.....	4,000	53,500	11,500	600
135	Bay City, Mich.	1,836,044	222,800	.....	195,519	725	4,000	.....	18,000	.....
136	McKeesport, Pa.	1,600,723	6,500	71,000	65,500	20,000	.....	18,000	17,000	.....
137	Huntington, W. Va.	1,883,243	302,440	19,950	73,325	.....	.....	17,600	6,375	.....
138	Racine, Wis.	2,364,814	98,500	15,220	153,000	16,000	9,374	32,295	13,000	.....
139	Lincoln, Nebr.	2,365,000	85,000	9,000	120,000	.....	7,000	.....	7,000	.....
140	Chelsea, Mass.	1,997,200	349,000	76,000	138,750	.....	2,250	1,500	.....	.....

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1917—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 1917.												
$3,181,252	$115,000	$1,059,400	$70,400	.....	$4,320,889	$4,141,889	.....	$4,000	$175,000	.....	.....	67
2,274,249	.....	949,974	30,000	.....	2,192,611	2,083,634	.....	108,977	.....	.....	.....	68
1,870,560	103,370	1,171,899	2,044	.....	3,130,605	2,273,675	$856,930	.....	.....	.....	.....	69
2,467,125	104,715	950,601	30,030	.....	1,950,416	1,950,108	.....	308	.....	.....	.....	70
1,269,880	.....	1,870,662	2,500	.....	3,576,828	3,512,028	.....	10,000	54,800	.....	.....	71
3,533,140	246,498	1,690,240	83,163	.....	4,565,744	3,372,253	1,190,791	2,700	.....	.....	.....	72
2,725,316	132,149	681,546	.....	.....	5,004,870	4,817,240	.....	187,630	.....	.....	.....	73
1,428,171	93,000	857,900	227,000	.....	3,724,783	2,972,589	.....	358,260	291,656	$102,278	.....	74
1,442,350	206,764	205,736	70,500	$6,500	93,587	.....	.....	.....	93,587	.....	.....	75
2,056,141	395,790	527,991	12,480	.....	153,782	.....	.....	.....	.....	.....	$153,782	76
2,058,300	265,600	1,351,300	83,300	.....	1,091,000	1,091,000	.....	.....	.....	.....	.....	77
2,233,981	.....	2,049,860	114,605	.....	3,172,280	3,172,280	.....	.....	.....	.....	.....	78
2,100,000	299,172	458,300	21,700	102,000	70,000	.....	.....	70,000	.....	.....	.....	79
1,146,467	445,000	1,520,707	161,469	.....	3,230,213	2,489,228	.....	1,300	.....	739,685	.....	80
1,665,130	.....	418,500	2,200	.....	3,306,509	3,158,470	.....	40,000	45,039	63,000	.....	81
2,085,202	148,975	995,811	.....	.....	627,196	359,696	.....	.....	.....	267,500	.....	82
1,820,512	.....	3,700,530	314,100	.....	128,000	.....	.....	.....	.....	128,000	.....	83
1,855,115	165,000	702,800	2,500	.....	2,581,500	1,725,000	800,000	56,500	.....	.....	.....	84
637,946	137,670	1,544,654	.....	.....	4,781,266	1,344,624	2,243,338	.....	1,193,304	.....	.....	85
1,590,000	59,000	395,000	20,100	.....	2,213,000	1,794,000	.....	29,000	130,000	260,000	.....	86
2,131,850	163,000	571,944	800	11,000	3,998,878	3,884,646	.....	600	1,320	.....	112,312	87
1,311,267	88,654	580,492	.....	.....	.....	.....	.....	.....	.....	.....	.....	88
1,602,300	131,690	476,000	12,000	.....	.....	.....	.....	.....	.....	.....	.....	89
1,685,000	.....	1,033,000	.....	25,000	2,498,325	2,498,025	.....	300	.....	.....	.....	90
2,320,600	219,800	804,400	.....	.....	259,000	.....	.....	11,000	176,000	.....	72,000	91
992,959	80,182	458,776	9,729	.....	215,772	.....	.....	500	.....	.....	215,272	92
2,294,900	178,391	170,988	.....	.....	651,718	599,500	.....	.....	52,218	.....	.....	93
1,634,366	119,000	610,674	.....	.....	1,972,693	1,970,970	.....	.....	.....	1,723	.....	94
1,000,000	107,945	4,251,884	146,673	.....	1,429,254	812,170	.....	275,000	164,151	177,933	.....	95
1,670,000	.....	1,466,500	33,250	.....	400	.....	.....	400	.....	.....	.....	96
1,408,800	202,300	92,575	17,750	.....	2,351,169	2,327,169	.....	.....	.....	24,000	.....	97
2,284,413	215,390	3,782,197	76,364	1,765	2,045,274	1,984,323	.....	.....	50,645	10,306	.....	98
1,388,572	65,914	2,018,800	150,374	.....	1,699,903	1,699,903	.....	.....	.....	.....	.....	99
1,544,882	158,544	281,500	4,000	.....	132,000	.....	.....	.....	.....	132,000	.....	100
1,506,906	.....	419,660	47,500	.....	3,471,445	1,443,235	2,028,210	.....	.....	.....	.....	101
1,440,000	134,000	759,000	35,000	.....	4,584,346	4,373,846	.....	500	.....	150,000	60,000	102
1,814,436	.....	416,500	.....	.....	1,517,394	1,517,394	.....	.....	.....	.....	.....	103
1,330,950	185,000	554,803	10,550	.....	1,421,373	1,033,998	130,000	375	.....	257,000	.....	104
1,811,700	72,500	390,111	5,000	.....	1,579,483	1,299,056	.....	.....	.....	.....	280,427	105
556,000	.....	568,000	58,000	.....	132,000	.....	.....	20,000	12,000	.....	100,000	106
773,300	166,500	985,965	78,700	.....	506,000	.....	.....	74,000	332,000	100,000	.....	107
1,089,432	350,747	545,124	49,001	.....	2,897,947	2,870,460	.....	.....	.....	27,487	.....	108
1,432,912	174,000	92,000	53,800	.....	106,650	.....	.....	.....	106,650	.....	.....	109
1,213,850	.....	41,000	112,000	.....	2,123,505	2,123,505	.....	.....	.....	.....	.....	110
469,985	.....	1,001,500	15,000	8,000	3,257,400	1,162,400	.....	50,000	2,000,000	45,000	.....	111
1,878,000	125,000	1,187,000	.....	.....	2,307,347	2,307,347	.....	.....	.....	.....	.....	112
1,495,216	130,000	274,890	239,000	.....	1,127,552	1,117,075	.....	477	.....	10,000	.....	113
1,148,610	152,530	372,753	61,150	83,700	53,000	.....	.....	.....	.....	48,000	5,000	114
635,375	123,100	489,500	12,000	.....	4,255,688	4,194,688	.....	23,000	.....	.....	38,000	115
1,215,246	78,000	223,500	.....	.....	1,492,500	1,125,000	.....	12,500	.....	250,000	105,000	116
970,123	61,700	198,592	2,305	46,091	1,105,544	1,064,736	.....	40,808	.....	.....	.....	117
1,711,500	189,000	721,012	29,898	.....	1,004,441	983,741	.....	20,700	.....	.....	.....	118
683,024	68,050	2,920,590	2,500	.....	35,722	.....	.....	.....	27,157	8,565	.....	119
1,039,984	131,500	348,617	38,407	2,500	1,871,557	1,866,807	.....	1,000	.....	3,750	.....	120
1,333,755	.....	506,698	.....	.....	3,076,360	2,818,410	.....	.....	.....	80,550	177,400	121
1,910,056	322,000	11,272,400	1,296,926	.....	8,281,057	6,242,142	.....	.....	1,400,000	145,000	493,915	122
1,380,000	128,000	43,700	14,720	.....	1,820,820	1,748,500	.....	1,000	.....	50,000	21,320	123
1,230,165	13,500	337,900	.....	.....	.....	.....	.....	.....	.....	.....	.....	124
1,243,600	114,400	130,000	.....	7,500	1,467,800	1,342,800	.....	125,000	.....	.....	.....	125
1,232,000	337,245	340,120	55,700	.....	1,062,109	1,053,809	.....	650	.....	7,650	.....	126
1,243,500	.....	77,000	.....	.....	2,257,000	2,122,000	.....	135,000	.....	.....	.....	127
580,000	.....	150,300	20,750	.....	3,691,000	1,500,000	.....	.....	50,000	26,000	2,115,000	128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.												
$950,406	$157,612	$168,950	$22,600	$200,000	$922,027	$850,672	.....	$300	.....	$71,055	.....	129
1,370,000	195,000	1,008,700	15,000	.....	220,587	.....	.....	.....	.....	25,000	$195,587	130
1,011,232	65,000	293,000	.....	117,400	988,362	988,362	.....	500	.....	.....	.....	131
1,275,800	179,100	235,300	14,500	.....	2,601,097	2,415,097	.....	57,000	.....	129,000	.....	132
1,131,550	223,600	501,050	.....	.....	1,759,388	1,753,788	.....	3,200	.....	2,400	.....	133
1,404,150	107,000	579,400	56,450	.....	2,870,000	1,451,000	$736,000	.....	.....	.....	683,000	134
700,000	95,000	600,000	.....	.....	1,480,422	1,100,000	365,000	2,250	$6,000	7,172	.....	135
1,122,961	110,362	28,240	141,160	.....	1,653,000	1,653,000	.....	.....	.....	.....	.....	136
1,253,618	88,000	118,935	3,000	.....	59,100	.....	.....	29,100	5,000	25,000	.....	137
1,270,425	137,000	620,000	.....	10,000	83,038	.....	.....	5,000	6,000	72,038	.....	138
1,755,000	170,000	212,000	.....	.....	1,777,000	1,432,000	318,000	27,000	.....	.....	.....	139
1,023,000	66,000	239,400	101,300	.....	568,750	568,750	.....	.....	.....	.....	.....	140

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TABLE 27.—VALUE AT CLOSE OF YEAR OF PROPERTIES

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

City number.	CITY.	LAND, BUILDINGS, AND EQUIPMENT OF 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 1917—Continued.									
141	Superior, Wis	$1,803,287	$169,912	$11,140	$158,233	$14,495	$4,670	$150	$14,981	
142	Macon, Ga	1,422,000	126,734	5,015	108,028	69,454		23,163	9,067	$125,916
143	Muskogee, Okla	1,968,230	24,881	3,846	102,738		809	30,371	21,869	151,500
144	Woonsocket, R. I	1,050,200	211,050	33,700	111,800			629	32,521	22,250
145	Newton, Mass	3,469,789	72,700	93,600	263,000	79,125	58,400		154,864	27,500
146	Montgomery, Ala	1,573,042	170,500	64,331	225,426		19,394	56,811		
147	Butte, Mont	1,476,757	99,377	15,195	128,461		2,255	154,620	32,700	
148	Wheeling, W. Va	1,839,775	129,310	5,094	190,753		2,500	48,128	22,030	5,500
149	Roanoke, Va	1,425,798	430,253	12,460	166,410		2,500	41,000	21,165	29,533
150	West Hoboken, N. J	887,700	24,300		65,100				800	
151	East Orange, N. J	2,349,867	50,265	44,012	175,926					
152	Lansing, Mich	1,448,425	158,670	9,385	119,158		2,375	14,808	25,842	
153	Galveston, Tex	1,821,726	345,000	78,681	290,405	19,884		15,000	5,000	
154	Fitchburg, Mass	1,977,860	124,934	55,318	170,733	4,500	31,826	15,171	48,280	290,417
155	Chester, Pa	1,108,600	78,500	1,000	75,000				1,000	
156	Perth Amboy, N. J	1,335,523	40,000	12,606	103,940		6,500			16,000
157	New Castle, Pa	1,140,368	98,300	4,100	81,148		1,000	11,700	7,900	15,000
158	Lexington, Ky	865,776	5,235	26,657	78,563		7,715	18,578	10,735	35,567
159	Springfield, Mo	1,238,279	5,000	3,050	144,700		1,300	90,000	5,000	32,000
160	Hamilton, Ohio	1,361,998	56,500	8,900	149,500		2,000		3,500	
161	Charlotte, N. C	826,610	208,610	3,000	55,000			20,000	18,000	
162	Decatur, Ill	1,604,890	300	1,900	68,500		1,000		7,500	
163	Dubuque, Iowa	1,184,485	23,000	13,000	182,200	2,000			23,800	
164	Portsmouth, Va	580,649	131,641	5,490	74,818	5,000		21,500	2,300	25,000
165	Everett, Mass	1,536,274	7,703	40,200	122,468		23,745		52,463	14,820
166	San Jose, Cal	1,989,172	195,000	9,000	193,500			74,500	38,000	
167	Pittsfield, Mass	2,226,705	158,250	28,000	142,625				25,000	51,230
168	Knoxville, Tenn	1,232,580	36,291	3,500	210,544		24,244	750		85,442
169	Quincy, Mass	1,860,294	109,700	35,324	148,610		7,200	750	20,600	37,500
170	Elmira, N. Y	1,464,750	219,200	5,750	143,000				10,800	
171	Joliet, Ill	2,273,866	9,800	38,897	82,400	29,720	1,200	16,000	8,673	
172	New Rochelle, N. Y	2,341,574	66,300	94,450	275,250		28,000	128,000	20,000	
173	Auburn, N. Y	889,142	59,225	5,741	116,500		34,200		17,284	
174	Cedar Rapids, Iowa	2,495,813	430,308	19,577	99,235		8,035		23,855	200
175	Niagara Falls, N. Y	1,336,170	111,639	8,680	236,877	1,230	5,000		58,226	
176	Mount Vernon, N. Y	2,895,755	209,000	119,831	251,692			226,000	10,000	
177	Amsterdam, N. Y	540,641	17,660	3,450	110,935	150	10,200	10,800	6,800	
178	Lorain, Ohio	1,296,900	35,000	24,700	171,300		3,000			
179	Quincy, Ill	2,000,342	53,500	4,270	133,500		8,000		5,500	7,770
180	Jamestown, N. Y	1,213,120	82,000	4,200	85,150		5,500		11,000	119,500
181	Taunton, Mass	1,644,218	135,700	40,800	225,600	20,800	1,450	7,318	14,000	67,500
182	Oshkosh, Wis	1,397,385	69,535	10,493	102,000	24,050		2,600	16,500	
183	Waterloo, Iowa	1,785,287	90,000	7,000	83,775				10,512	
184	Fresno, Cal	2,129,680	130,000	2,500	212,000	15,000		50,000	23,000	500
185	Everett, Wash	997,031	29,413	6,958	71,087		573		15,535	
186	Lima, Ohio	1,137,844	77,000	17,658	131,000		4,400			
187	Jackson, Mich	1,457,150	10,772	18,767	154,760				23,211	126,789
188	Stockton, Cal	2,508,676	3,000	2,800	281,250				7,500	80,000
189	Shreveport, La	1,424,302	135,005	6,513	182,783	343	5,000	4,258	25,896	
190	Austin, Tex	1,240,143	65,000	1,260	139,038			6,000	39,496	80,000
191	Columbia, S. C	1,206,200	176,000	65,400	160,000		21,000		35,000	8,000
192	Boise, Idaho	1,199,709	154,322	2,650	124,675	200	4,700	400	41,500	
193	Aurora, Ill	1,349,545	81,000	22,945	93,000	15,900	1,200	15,000	3,200	
194	Williamsport, Pa	1,123,139	106,300	3,850	109,200		6,500		13,600	36,000
195	Waco, Tex	1,868,794	388,730	3,000	199,672		9,000		20,000	
196	Joplin, Mo	1,273,642	54,500	12,925	72,100		1,250		11,800	15,117
197	Orange, N. J	994,524	55,000		83,863				2,500	40,000
198	Lynchburg, Va	995,900	28,989	8,462	130,514		3,372	22,500	28,165	98,183
199	Bellingham, Wash	1,067,438	81,660	636	54,250				6,600	
200	Colorado Springs, Colo	3,339,403	203,120	6,231	71,257	19,200	6,244	1,821	30,100	
201	Brookline, Mass	3,474,175	265,400	123,500	235,700	30,000	33,000		163,400	118,375
202	Danville, Ill	1,163,535	32,549	2,028	94,759	2,887	50		1,232	
203	Kenosha, Wis	1,402,900	96,000	9,600	63,500	20,500	1,000		2,500	15,700
204	Newport, Ky	711,335	53,408	1,000	30,587				13,900	45,200
205	La Crosse, Wis	1,214,153	79,530	4,200	109,363				14,352	
206	Council Bluffs, Iowa	1,750,350	27,850	31,400	164,600		7,500		7,300	
207	Tulsa, Okla	1,639,804	40,371	8,453	157,104		3,205	25,547	4,619	1,400
208	Winston-Salem, N. C	765,340	112,000	725	79,350		4,000	67,968	10,000	100,000
209	Ogden, Utah	2,199,332	1,262,500	2,000	114,800			300	13,500	
210	Norristown, Pa	898,750	100,000	250	30,000			3,000	7,000	
211	Stamford, Conn	1,932,237	250,605	7,314	166,683		4,465	20,000	22,021	16,600
212	Zanesville, Ohio	1,019,970	5,000	25,000	100,000		7,000	20,700	11,000	5,000
213	Madison, Wis	3,421,458	97,573	18,735	150,164	4,628	10,802	530,107	18,420	225,000
214	Waltham, Mass	1,815,517	67,727	41,670	116,485	68,526	4,454	5,840	52,333	39,280
215	Easton, Pa	1,220,331	23,350	500	106,997		3,500	24,100	7,500	
216	Charleston, W. Va	1,407,000	5,000	33,500	85,000		500	12,500	14,500	200,000
217	Poughkeepsie, N. Y	1,359,888	50,000	1,000	55,000		144,315			104,025
218	Newport, R. I	1,267,358	174,080	39,405	41,600		13,042		29,608	14,243
219	Wilmington, N. C	644,822	93,000	11,000	86,801		2,550	32,383		

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EMPLOYED OR HELD FOR SPECIFIED PURPOSES: 1917—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 1917—Continued.												
$1,063,741	$79,200	$148,070	$138,665		$155,000				$155,000			141
485,750		330,263	138,700		1,089,760	$1,056,847		$326	2,681	$29,906		142
866,216	84,000	682,000			1,244,128	1,121,064	$93,064			25,000		143
578,200	20,000	23,000	12,050		1,118,350	1,118,350						144
2,051,350	234,500	333,750	101,000	$17,850	3,390,240	3,383,940				6,300		145
449,121	95,500	334,650	157,309		2,281,836	2,071,980		111,856	94,000	4,000		146
696,837	311,954	3,467	31,891									147
1,122,360	110,000	29,500	171,600	52,140	2,166,900	1,236,877	533,523	368,500	25,000	3,000		148
447,551		236,926	38,000		66,854			51,854		15,000		149
702,200	55,300	40,000			800			800				150
1,704,313	209,098	116,617	49,636		1,711,002	1,711,002						151
880,000	75,500	147,032	15,655	10,550	1,410,934	837,110	467,662	27,862		50,000	$28,300	152
797,410		259,000	11,346	82,500	1,984,463	1,958,993				25,470		153
795,428	158,936	277,436	4,890		1,391,482	1,380,957				10,525		154
852,100		101,000			43,000				43,000			155
875,905	68,572	212,000		128,925	1,544,837	1,432,737		2,500	109,600			156
891,120	4,600	13,000	12,500		65,100			100			65,000	157
379,468	113,000	168,998	21,230		50,000			50,000				158
732,273	69,391	95,565	60,000		12,200					12,200		159
880,898	55,300	205,400			1,635,950	1,091,600	544,300	50				160
275,000	102,000	100,750	44,250		1,100,000	1,000,000				15,000	85,000	161
1,247,190	145,000	207,000	16,500	110,000	1,175,000	1,175,000						162
556,985	156,000	227,500			687,700	680,000		6,000	1,700			163
276,000		10,000	28,900		133,023	83,819				7,204	42,000	164
1,045,473	121,116	108,286			435,533	405,518				30,015		165
735,722	109,000	634,450										166
1,434,225		346,000	41,375		2,279,400	2,278,000		1,400				167
751,756		77,838	42,195		1,476,542	1,375,112		101,430				168
1,220,810	180,000	99,800			1,564,500	1,519,000				45,500		169
918,000		168,000			1,828,000	1,525,000				303,000		170
1,729,000	211,350	87,000	59,826		445,000	445,000						171
1,147,474	133,900	428,200	20,000		7,400				7,400			172
633,972		21,720	500	2,321	743,030	633,227				19,487	90,316	173
1,284,071	152,000	459,700	18,832		1,111,449	1,111,199		250				174
723,500	103,000	88,018			1,765,743	1,711,243		54,500				175
1,649,680	142,888	261,164	25,500									176
379,346			1,300		1,070,165	1,070,165						177
812,000	30,000	159,900	61,000		721,600	699,600				22,000		178
964,352	100,950	710,000	12,500		1,150,179	1,076,003		30,176		44,000		179
843,700		62,070			1,555,973	1,204,373	318,200	8,400			25,000	180
848,900	144,000	120,850	17,300		2,012,409	1,546,909	416,050			49,450		181
822,000	136,898	213,300			598,005	575,005				23,000		182
1,015,000	118,000	454,000	7,000		802,500	800,000		2,500				183
1,149,280	125,000	408,900	13,500		100,000						100,000	184
783,944	31,517	50,254	7,750		1,198,560	1,136,020		334	62,206			185
767,135	44,500	96,151			1,153,692	1,139,170		14,522				186
723,010	138,706	256,832	4,253		780,523	673,427		21,500		85,596		187
1,513,126	335,000	286,000			360,000				360,000			188
520,000		369,391	175,113	9,474	1,069,000	634,000				110,000	325,000	189
787,949	2,500	118,900			1,298,415	800,617	416,998	800		78,000	2,000	190
572,800		162,000	6,000		1,061,500	1,060,000		1,500				191
737,197	78,000	56,065			73,000			1,000		72,000		192
946,800	108,500	62,000		88,400	547,500	543,000		500		4,000		193
692,689		155,000										194
922,592	54,000	271,800			1,116,065	1,116,065						195
814,500	82,150	209,300			164,800		84,400	63,700		16,700		196
750,466		52,000	10,695	90,850	949,508	949,508						197
490,525		91,732	93,458		1,557,768	1,436,268		120,000		1,500		198
677,298	104,100	136,394	6,500		867,182	824,182				43,000		199
1,010,240	91,000	1,900,190			3,361,209	3,208,788		1,000		151,421		200
1,964,200	347,700	2,192,900		15,000	1,282,725	1,275,225				7,500		201
702,000	129,999	198,031										202
649,000	208,000	142,600	194,500		820,000	820,000						203
490,050	57,190	20,000			922,050	865,850		200	10,000		46,000	204
703,685		300,253	2,770		1,065,176	1,028,851		34,525	1,800			205
596,700	188,000	727,000			1,051,800	1,041,500		10,300				206
1,247,400	70,700	80,915			1,034,097	878,215		28,691		8,112	119,079	207
318,612	20,500	23,020	29,165		624,250	583,000		50		3,600	37,600	208
575,000		215,732	15,500		1,195,791	1,178,291				17,500		209
691,400		65,150	1,950	65,000								210
993,759		450,790										211
607,560	67,000	171,710			942,066	793,842		27,485		120,739		212
1,241,963	146,825	939,623	37,618		1,237,597	1,121,519		40,114		67,826	8,138	213
671,444	226,165	422,993	98,600		964,070	906,225		279		57,566		214
874,569	108,000	68,290	3,525	30,000								215
1,011,000	10,000	35,000			600,000				100,000	500,000		216
663,348	170,000	172,200			860,000	860,000						217
595,207	37,198	319,356	3,619		33,455			295	27,880	5,280		218
387,088	6,500	500	25,000		670,000	550,000		60,000			60,000	219

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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.					
								Current.			
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	Grand total	$3,631,015,233	$3,357,212,156	$138,359,379	$135,443,698	$3,243,858,302	$60,775,382	$175,024,260	$97,386,434	$31,569,000	$22,401,855
	Group I	2,225,031,231	2,105,841,054	42,628,421	76,560,856	2,042,737,015	50,132,283	57,297,276	46,523,602	17,207,901	11,133,154
	Group II	440,801,572	380,133,432	17,660,575	43,010,565	388,405,970	3,938,178	27,772,212	10,201,883	6,208,913	4,277,416
	Group III	501,828,524	466,267,013	29,938,104	8,623,407	418,979,134	4,699,136	56,233,992	15,660,224	4,956,233	4,299,805
	Group IV	267,370,557	234,006,009	27,433,390	5,940,158	229,874,056	1,855,421	17,734,357	14,272,060	1,918,203	1,725,460
	Group V	192,971,349	170,963,748	20,698,889	1,308,712	163,862,127	150,364	15,986,423	10,728,665	1,277,750	966,020
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.										
1	New York, N. Y.	$1,468,059,098	$1,468,059,098			$1,357,230,847	$45,328,448	$28,256,154	$26,000,000	$4,436,035	$6,807,614
2	Chicago, Ill.	118,778,622	76,781,736	$1,531,930	$40,464,956	69,893,204	4,803 835	17,971,050	18,399,039	7,181,526	529,968
3	Philadelphia, Pa.	152,678,875	142,271,105	10,397,770	10,000	149,033,275			65	3,627,336	18,199
4	St. Louis, Mo.	25,473,413	24,473,413	1,000,000		24,823,000				441,685	208,728
5	Boston, Mass.	128,970,684	128,970,684			128,438,881			3,000		528,803
6	Cleveland, Ohio	80,223,131	59,279,344	10,158,000	10,785,787	73,757,290		4,352,501	1,535,000	98,223	480,117
7	Detroit, Mich.	33,304,866	31,065,012		2,239,854	27,531,976		4,831,606	586,498	245,782	109,004
8	Baltimore, Md.	94,254,256	94,254,256			94,209,580					44,676
9	Pittsburgh, Pa.	65,826,440	36,442,820	11,222,876	18,160,744	63,638,062		1,885,965		301,432	981
10	Los Angeles, Cal.	57,461,846	44,244,486	8,317,845	4,899,515	54,180,900				875,882	2,405,064
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.										
11	Buffalo, N. Y.	$13,976,458	$41,927,864		$2,048,594	$39,083,597	$163,088	$2,082,539	$1,239,426	$822,872	$584,936
12	San Francisco, Cal.	47,570,738	47,570,738			45,745,900				1,020,751	804,087
13	Milwaukee, Wis.	19,815,209	17,299,681		2,545,528	18,270,921		392,183		943,617	238,488
14	Cincinnati, Ohio	82,912,720	73,859,761	$5,181,272	3,871,687	79,696,566		1,757,521	743,000	186,146	529,487
15	Newark, N. J.	60,725,150	50.355,646		10,369,504	53,258,384	11,300	3,485,000	3,457,320	291,130	222,016
16	New Orleans, La.	48,804,063	48,804,063			39,827,736	3,761,732	1,884,000	2,686,059	352,963	291,573
17	Washington, D. C.	6,247,585	6,247,585			6,049,300					198,285
18	Minneapolis, Minn.	30,880,899	28,910,919		1,969,980	23,767,641	2,058	6,621,031	311,927	2,134	176,108
19	Seattle, Wash.	47,201,423	30,262,516	5,279,676	11,659,231	34,143,637		10,207,078	92,740	2,225,005	532,963
20	Jersey City, N. J.	35,825,774	26,960,859		8,864,915	34,622,638		574,894	618,599		9,643
21	Kansas City, Mo.	16,814,553	7,933,800	7,199,627	1,681,126	13,939,650		767,966	1,052,812	364,295	689,830
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.										
22	Portland, Oreg.	$32,759,971	$31,217,392	$838,579	$704,000	$19,291,000		$13,198,069		$268,937	$1,965
23	Indianapolis, Ind.	7,667,900	5,677,400	1,990,500		6,856,905		4,700	$25,476	20,416	760,403
24	Denver, Colo.	7,877,782	7,730,831	146,951		1,556,500		5,934,900	10,891	236,271	89,220
25	Rochester, N. Y.	23,771,406	23,651,516		116,890	15,166,675		5,795,000	1,966,500	315,519	527,712
26	Providence, R. I.	24,634,694	24,634,694			21,938,000	$2,338,830			38,087	319,777
27	St. Paul, Minn.	19,568,354	19,568,354			11,169,000	1,990,624	3,123,760	2,996,800	282,946	5,224
28	Louisville, Ky.	14,627,813	14,627,813			14,256,500			18,000	296,728	56,585
29	Columbus, Ohio	24,148,784	22,717,784	1,431,000		17,188,650		5,582,300	775,943	81,855	520,036
30	Oakland, Cal.	9,757,636	8,525,035	1,200,601	31,950	9,282,415			147,431	260,607	67,183
31	Toledo, Ohio	17,470,766	13,782,739	3,688,027		15,349,398		1,230,822	693,500	153,846	43,200
32	Atlanta, Ga.	6,191,965	6,191,965			6,135,000	5,000			50,357	1,608
33	Birmingham, Ala.	8,912,343	8,912,343			7,356,140		1,506,758		45,437	4,008
34	Omaha, Nebr.	22,214,640	11,856,634	2,836,024	7,521,982	19,359,424		2,493,788	29,986	178,774	152,668
35	Worcester, Mass.	14,511,619	14,511,619			14,035,900				266,553	209,166
36	Richmond, Va.	17,638,769	17,638,769			17,048,095	16,240		532,420		42,014
37	Syracuse, N. Y.	12,324,922	12,219,031		105,891	9,952,766	4,622	1,788 681	326,031	218,212	34,610
38	Spokane, Wash.	11,816,431	9,315,517	2,500,917		8,684,500		2,919,605	124,642	85,345	2,342
39	New Haven, Conn.	4,866,253	4,737,253	129,000		4,511,000			250,000	103,059	2,194
40	Memphis, Tenn.	13,988,619	13,988,619			12,334,423		1,338,361	263,582		52,253
41	Scranton, Pa.	4,182,428	2,373,372	1,809,056		3,583,000		406,562	170,000	22,866	
42	Paterson, N. J.	7,757,018	7,757,018			6,754,000	59,000	519,824	411,000		13,194
43	Grand Rapids, Mich.	5,136,805	3,819,805	1,317,000		4,319,600		376,000	277,327		163,878
44	Fall River, Mass.	8,513,846	8,513,846			8,417,750					126,096
45	Dayton, Ohio	9,425,813	8,293,769	1,132,044		8,117,280		1,120,615	65,000	109,887	13,031
46	Dallas, Tex.	6,993,181	6,993,181			6,736,750			164,194	87,384	4,853
47	San Antonio, Tex.	7,850,670	6,531,670	1.319,000		6,666,000			996,000	185,765	2,905
48	Bridgeport, Conn.	6,387,549	6,387,549			6,369,800	15,391			2,358	
49	New Bedford, Mass.	11,048,051	11,048,051			10,326,243	26,735		250,000	202,900	242,173
50	Salt Lake City, Utah	10,225,743	8,457,000	1,768,683		7,107,000	3,845	2,363,733		657,943	93,222
51	Nashville, Tenn.	8,860,063	8,860,063			8,221,850	3,700	474,000	160,177		326
52	Cambridge, Mass.	11,992,322	11,992,322			11,373,350	25,000		450,000	4,789	139,183
53	Lowell, Mass.	5,272,648	5,272,648			4,332,638	26,200		800,000		113,810
54	Tacoma, Wash.	11,340,609	10,317,185	1,022,889	535	10,258,995		972,829	28,027	41,316	39,442
55	Houston, Tex.	15,548,832	15,548,832			14,552,033	120,671		809,000	64,607	2,521
56	Trenton, N. J.	8,543,080	8,543,080			5,393,320		2,428,153	720,229		1,378
57	Hartford, Conn.	12,169,482	9,579,623	2,589,859		11,947,500	23,481		192,359		6,142
58	Reading, Pa.	2,959,682	2,229,682	730,000		2,792,500		20,500	139,000		7,682
59	Youngstown, Ohio	6,553,083	5,163,723	1,390,260		5,468,850		1,050,382		34,751	
60	Fort Worth, Tex.	6,285,988	6,285,988			6,033,001			180,395	68,976	3,616
61	Camden, N. J.	7,328,891	7,328,891			6,474,700		290,000	531,500	25,536	7,155
62	Albany, N. Y.	10,056,570	9,914,411		142,159	8,543,593		1,244,650	99,927	167,979	421
63	Springfield, Mass.	9,542,750	9,542,750			9,222,400	39,797			280,553	
64	Lynn, Mass.	6,453,253	6,453,253			5,831,800			350,000		271,453
65	Des Moines, Iowa	4,740.639	2,642,925	2,097,714		4,480,290			154,887	95,674	9,788
66	Lawrence, Mass.	4,877,958	4,877,958			4,182,600			550,000		145,358

[1] Sinking and investment funds and public trust funds for municipal uses.

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YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1917.

assigned to each, see page 19. For a text discussion of this table, see page 106.)

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT [2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			
Classified by creditor.		Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	City number.
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
$2,953,480,202	$677,535,031	$109.17	$2,544,044,690	$76.49	$1,086,970,543	$32.68	$2,587,082,507	$77.78	$138,639,065	$39,792,169	$98,846,896	
1,676,106,687	548,924,544	155.66	1,473,534,381	103.09	751,496,850	52.57	1,548,717,938	108.35	91,637,166	28,102,900	63,534,266	
393,693,001	47,111,571	103.67	324,304,631	76.27	116,499,941	27.40	337,768,571	79.44	10,483,194	2,826,273	7,656,921	
451,886,588	52,941,936	72.93	394,137,783	56.94	110,690,741	15.99	346,797,430	50.10	16,156,623	6,753,302	9,403,321	
250,005,633	17,373,924	62.00	203,362,103	47.16	64,017,454	14.84	209,214,004	48.52	10,746,117	1,278,387	9,467,730	
181,788,293	11,183,056	55.46	148,705,792	42.74	44,265,557	12.72	144,584,564	41.55	9,615,965	831,307	8,784,658	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.												
$1,060,657,753	$407,401,345	$262.02	$893,312,752	$159.44	$574,746,346	$102.58	$987,347,610	$176.22	$62,670,303	$26,383,447	$36,286,856	1
97,275,521	21,503,101	47.55	112,464,745	45.03	6,313,877	2.52	71,696,331	28.70	2,113,039	219,955	1,893,084	2
118,984,975	33,693,900	89.31	118,402,774	69.26	34,276,101	20.05	121,316,234	70.97	20,727,200	3,198,157	17,529,043	3
23,587,413	1,886,000	33.50	22,813,648	30.00	2,659,765	3.50	19,064,396	25.07	950,000	1,767,327	[3] 817,327	4
86,313,114	42,657,570	170.28	92,524,534	122.16	36,446,150	48.12	86,271,769	113.90	1,044,183	351,446	692,737	5
75,749,099	4,474,032	119.01	62,202,265	92.28	18,020,866	26.73	67,821,306	100.61	5,892,221	921,853	4,970,368	6
27,226,203	6,078,663	55.14	31,038,752	51.39	2,266,114	3.75	21,993,311	36.41	2,097,300	351,873	1,745,427	7
70,816,340	23,437,916	159.86	69,490,386	117.86	24,763,870	42.00	66,926,316	113.51	[3] 2,583,100	[3] 2,445,891	[3] 137,209	8
60,694,320	5,132,120	113.67	55,058,240	95.08	10,768,200	18.59	56,500,421	97.57	[3] 537,984	[3] 2,901,284	2,363,300	9
54,801,949	2,659,897	110.67	16,226,285	31.25	41,235,561	79.42	49,780,244	95.88	[3] 735,996	256,017	[3] 992,013	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.												
$39,706,093	$4,270,365	$93.14	$31,614,534	$66.96	$12,361,924	$26.18	$34,597,686	$73.27	$553,681	$24,857	$528,824	11
46,828,938	741,800	101.81	36,287,430	77.66	11,283,308	24.15	43,407,877	92.90	811,200	6,599	804,601	12
19,591,459	253,750	45.46	19,416,598	44.48	428,611	0.98	18,270,921	41.85	3,033,948	.....	3,033,948	13
68,088,513	14,824,207	201.99	49,807,390	121.34	33,105,330	80.65	64,412,828	156.92	2,852,453	1,295,972	1,556,481	14
47,034,599	13,690,551	148.51	44,210,150	108.12	16,515,000	40.39	39,191,610	95.85	2,256,523	1,215,262	1,041,261	15
47,186,543	1,617,520	131.28	36,084,619	97.07	12,719,444	34.21	41,732,573	112.26	[3] 137,227	174,801	[3] 312,028	16
6,224,285	23,300	17.04	6,247,585	17.04	.....	.....	4,717,843	12.87	[3] 649,105	639,202	[3] 1,288,307	17
26,745,851	4,135,048	84.96	28,278,713	77.80	2,602,186	7.16	18,878,983	51.94	932,399	77,628	854,771	18
47,111,276	90,147	135.40	32,988,998	94.63	14,212,425	40.77	34,008,496	97.55	443,097	51,823	391,274	19
28,952,891	6,872,883	117.14	24,717,519	80.82	11,108,255	36.32	26,267,970	85.89	[3] 1,589,375	[3] 968,447	[3] 620,928	20
16,222,553	592,000	56.01	14,651,095	48.80	2,163,458	7.21	12,281,784	40.91	1,975,600	308,576	1,667,024	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.												
$30,871,567	$1,888,404	$111.28	$20,749,822	$70.48	$12,010,149	$40.80	$16,236,508	$55.15	$646,100	$810,801	[3] $164,701	22
7,667,900	.....	28.22	7,667,900	28.22	.....	.....	6,469,178	23.81	583,249	147,747	435,502	23
7,213,682	664,100	30.21	7,744,249	29.70	133,533	0.51	573,537	2.20	[3] 73,850	124,077	[3] 197,927	24
22,963,206	808,200	91.80	13,910,191	53.72	9,861,215	38.08	13,245,795	51.15	935,125	286,830	648,295	25
15,105,270	9,529,424	97.09	21,405,694	84.36	3,229,000	12.73	15,027,646	59.23	1,347,406	413,288	934,118	26
17,405,390	2,162,964	79.15	17,066,354	69.03	2,502,000	10.12	10,487,721	42.42	558,715	557,988	727	27
13,855,813	772,000	61.39	12,729,913	53.43	1,897,900	7.96	12,521,048	52.55	[3] 4,000	304,785	[3] 308,785	28
17,407,334	6,741,450	112.38	19,564,541	91.05	4,584,243	21.33	10,163,304	47.30	704,150	834,754	[3] 130,604	29
9,757,636	.....	48.18	6,829,514	33.72	2,928,122	14.46	9,281,415	45.83	[3] 368,485	.....	[3] 368,485	30
14,559,000	2,911,766	88.18	15,691,923	79.20	1,778,843	8.98	12,415,359	62.67	1,080,821	766,988	313,833	31
4,615,465	1,576,500	32.49	4,088,585	21.45	2,103,380	11.04	4,563,500	23.95	[3] 99,000	66,000	[3] 165,000	32
8,876,843	35,500	49.58	8,704,495	48.42	207,848	1.16	6,782,400	37.73	72,365	102,431	[3] 30,066	33
20,511,120	1,703,520	134.25	14,535,158	87.84	7,679,482	46.41	18,231,424	110.18	1,246,350	468,885	777,465	34
9,882,219	4,629,400	88.98	9,182,747	56.31	5,328,872	32.67	7,602,499	46.99	[3] 185,025	107,067	[3] 292,092	35
13,896,194	3,742,575	112.45	14,805,021	94.39	2,833,748	18.06	13,037,784	83.12	2,005,040	435,663	1,569,377	36
12,240,666	84,256	79.19	7,849,922	50.44	4,475,000	28.75	9,957,388	63.98	88,152	.....	88,152	37
11,658,143	158,291	78.61	9,350,064	62.20	2,466,370	16.41	8,384,601	55.78	512,000	116,679	395,321	38
4,799,253	67,000	32.51	4,866,253	32.51	.....	.....	4,499,261	30.06	[3] 27,500	[3] 27,123	[3] 377	39
13,988,619	.....	93.89	10,546,366	70.79	3,442,253	23.10	11,923,038	80.02	206,358	74,481	131,877	40
3,794,634	387,794	28.49	4,182,428	28.49	.....	.....	2,875,770	19.59	3,500	[3] 15,720	19,220	41
6,671,718	1,085,300	55.62	7,757,018	55.62	.....	.....	5,342,609	30.30	416,000	157,092	258,908	42
4,933,805	203,000	39.84	3,566,805	27.66	1,570,000	12.18	3,989,472	30.94	112,000	24,422	87,578	43
8,230,846	313,000	66.56	7,095,646	55.28	1,448,200	11.28	5,489,290	42.76	256,500	74,262	182,238	44
8,781,898	643,915	74.08	7,842,533	61.64	1,583,280	12.44	7,547,683	59.33	979,000	73,271	905,729	45
6,529,931	463,250	55.34	5,097,955	40.34	1,895,226	15.00	5,744,052	45.46	[3] 302,750	[3] 55,446	[3] 247,304	46
7,592,170	258,500	62.47	7,850,670	62.47	.....	.....	5,811,555	46.25	[3] 738,500	[3] 422,282	[3] 316,218	47
5,720,358	667,191	52.20	6,387,549	52.20	.....	.....	5,719,227	46.74	2,054,100	36,104	2,017,996	48
10,738,051	310,000	93.69	9,136,051	77.48	1,912,000	16.21	8,171,735	69.30	268,198	166,446	101,752	49
10,225,743	.....	87.10	7,973,077	67.91	2,252,666	19.19	6,973,115	59.40	571,925	55,033	516,892	50
8,826,063	34,000	75.69	7,363,063	62.90	1,497,000	12.79	7,423,225	63.42	[3] 36,000	201,675	[3] 237,675	51
10,397,922	1,594,400	105.84	10,163,533	89.70	1,828,789	16.14	6,644,888	58.64	[3] 677,500	[3] 393,495	[3] 284,005	52
5,100,005	172,643	46.56	3,792,898	33.49	1,479,750	13.07	2,940,200	25.96	287,683	82,544	205,139	53
10,695,122	645,487	100.56	4,790,311	42.48	6,550,298	58.08	9,357,363	82.98	[3] 82,005	77,298	[3] 159,303	54
14,447,832	1,101,000	138.35	12,257,999	109.07	3,290,833	29.28	13,238,456	117.80	1,787,360	280,624	1,506,736	55
6,437,409	2,105,671	76.28	7,414,080	66.20	1,129,000	10.08	2,962,055	26.45	[3] 222,005	[3] 42,965	[3] 179,130	56
11,691,001	478,481	109.26	9,694,482	87.04	2,475,000	22.22	9,766,904	87.69	[3] 39,000	201,666	[3] 240,666	57
2,590,274	369,408	26.95	2,369,682	21.58	590,000	5.37	2,224,503	20.26	138,300	125,334	12,966	58
6,253,641	300,342	60.47	4,662,264	43.02	1,891,719	17.45	5,294,133	48.85	184,250	38,436	145,814	59
5,944,488	341,500	58.70	3,391,527	31.67	2,894,461	27.03	5,622,974	52.51	38,610	[3] 109,795	148,405	60
5,608,691	1,720,200	63.99	5,659,891	53.28	1,669,000	15.71	4,513,778	42.49	[3] 1,250	295,528	[3] 296,778	61
9,601,163	455,407	94.87	8,007,870	75.54	2,048,700	19.33	7,354,012	69.38	482,341	78,513	403,828	62
8,842,453	700,297	90.27	7,328,389	69.32	2,214,361	20.95	7,893,589	74.67	270,975	122,219	148,756	63
5,797,253	656,000	63.00	4,216,753	41.17	2,236,500	21.83	4,261,093	41.60	[3] 12,000	46,760	[3] 58,760	64
4,740,639	.....	46.38	4,740,639	46.38	.....	.....	4,457,857	43.61	783,410	5,847	777,563	65
4,418,158	459,800	48.51	4,105,958	40.83	772,000	7.68	3,714,486	36.94	405,600	58,590	347,010	66

[2] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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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.					
								Current.			
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.										
67	Yonkers, N. Y.	$14,201,041	$14,201,041			$9,407,951		$1,837,000	$2,948,749		$7,341
68	Schenectady, N. Y.	7,238,282	7,238,282			5,108,844		435,759	1,651,206	$38,619	3,854
69	Kansas City, Kans.	8,360,444	7,387,654	$972,790		6,335,608	$415	1,786,114	95,036	97,254	46,017
70	Oklahoma City, Okla.	7,918,524	5,796,427	2,122,097		7,231,148	2,000		541,064	39,727	104,585
71	Wilmington, Del.	6,561,761	6,561,761			6,420,100				131,011	1,650
72	Duluth, Minn.	7,680,901	6,254,215	1,426,686		7,067,275		502,000	6,000	28,426	77,200
73	Akron, Ohio	10,135,879	8,465,879	1,670,000		8,235,203		1,735,318	76,401		88,957
74	Norfolk, Va.	10,876,080	10,876,080			10,232,550	418,430		108,570	101,319	15,211
75	Elizabeth, N. J.	5,002,899	5,002,899			4,411,250		400,644	191,005		
76	Utica, N. Y.	3,181,157	3,181,157			2,940,065		239,233			1,859
77	Somerville, Mass.	2,129,127	2,129,127			1,729,000			400,000		127
78	Waterbury, Conn.	5,391,773	5,321,633	70,140		5,277,990				113,026	757
79	St. Joseph, Mo.	2,663,139	855,058	1,808,081		2,607,550	9,130		9,700	24,319	12,440
80	Manchester, N. H.	2,192,729	2,192,729			1,827,700			23,000	54,418	287,611
81	Troy, N. Y.	5,182,318	4,987,726	130,000	$64,592	4,914,440		50,000	150,000	67,237	641
82	Hoboken, N. J.	5,327,800	5,327,800			4,331,321		302	988,910		7,267
83	Wilkes-Barre, Pa.	2,956,835	1,940,335	1,016,500		2,559,600		333,400		63,835	
84	Fort Wayne, Ind.	1,165,768	497,753	668,015		1,016,760				17,681	131,327
85	Jacksonville, Fla.	4,937,627	4,408,358	529,269		4,390,000	74,313	121,000	294,269	25,046	32,999
86	Evansville, Ind.	1,924,919	1,633,219	291,700		1,872,100	16,000			3,133	33,686
87	Erie, Pa.	2,203,657	1,203,657	1,005,000		2,053,615		102,081	4,000	22,967	25,994
88	East St. Louis, Ill.	2,902,642	1,927,795	596,791	378,056	1,643,264	117,156	857,304	257,078	27,693	147
89	Passaic, N. J.	3,643,226	3,643,226			3,420,750		210,801	11,619		56
90	Harrisburg, Pa.	3,264,098	2,031,998	1,232,100		3,036,600		111,000	115,000	1,452	46
91	Peoria, Ill.	2,065,912	1,405,690	588,000	72,222	1,142,000		737,598	185,000	1,314	
92	Wichita, Kans.	3,172,827	2,737,436	435,391		1,880,157		1,275,705	2,153	14,191	621
93	Bayonne, N. J.	4,888,619	4,888,619			3,116,042		923,558	841,449		7,570
94	South Bend, Ind.	1,343,904	661,704	682,200		1,236,043			71,700	5,043	31,118
95	Savannah, Ga.	4,170,764	4,085,764	85,000		3,727,500			394,000	24,952	24,312
96	Johnstown, Pa.	1,497,252	867,252	630,000		1,490,000				7,252	
97	Brockton, Mass.	4,406,722	4,406,722			3,993,100			400,000		13,622
98	Sacramento, Cal.	5,357,464	4,525,464	832,000		5,337,675				7,523	12,266
99	El Paso, Tex.	4,137,725	4,137,725			3,877,956			36,319	196,609	26,341
100	Terre Haute, Ind.	1,342,459	682,459	660,000		1,330,463				64	11,932
101	Holyoke, Mass.	3,686,798	3,686,798			3,485,000			200,748		1,050
102	Portland, Me.	8,009,229	3,353,579		4,655,650	7,613,469	125,723		250,000		20,037
103	Allentown, Pa.	1,541,854	306,824	1,235,030		1,395,380	135,950				10,524
104	Springfield, Ill.	1,853,130	1,192,140	522,605	138,385	1,325,085	12,268	93,945	314,568	73,142	34,122
105	Canton, Ohio	5,879,209	4,363,186	1,516,023		4,475,362		1,236,300	163,400	4,029	118
106	Charleston, S. C.	4,317,334	4,317,334			4,138,050	16,269		66,500	91,515	5,000
107	Chattanooga, Tenn.	4,035,250	4,035,250			3,796,000		82,998	153,139		3,113
108	Pawtucket, R. I.	7,575,677	7,575,677			7,223,000	57,836		175,000	46,813	73,028
109	Berkeley, Cal.	1,852,205	1,309,963	542,242		1,780,075			45,742	16,522	9,866
110	Altoona, Pa.	2,919,120	2,314,558	604,562		2,348,000	7,500	482,149	81,000		471
111	Mobile, Ala.	3,654,105	3,629,030	25,075		3,000,000		586,500	39,250		28,355
112	Atlantic City, N. J.	11,042,495	11,042,495			10,557,000		22,250	430,000	33,245	
113	Sioux City, Iowa	1,909,165	1,324,071	585,094		1,625,500		2,936	280,717	12	
114	Little Rock, Ark.	1,579,477	856,724	296,000	426,753	281,000	854,931	426,753	15,000	743	1,050
115	Covington, Ky.	3,094,655	3,094,655			2,612,900		287,448	194,307		
116	Saginaw, Mich.	1,715,691	1,672,691	43,000		933,500		730,400		22,875	28,916
117	Flint, Mich.	3,050,330	2,453,858	596,472		2,472,228		276,458	30,000	4,113	267,531
118	Rockford, Ill.	2,242,683	1,582,570	455,613	204,500	637,600		843,053	749,600	12,430	
119	Tampa, Fla.	3,736,091	3,231,737	504,354		3,654,612				52,146	29,333
120	Pueblo, Colo.	3,411,000	2,876,740	534,260		2,665,940		487,400	130,320	124,931	2,409
121	New Britain, Conn.	3,859,821	3,859,821			3,822,000				3,444	34,377
122	San Diego, Cal.	11,275,680	10,404,680	871,000		11,001,674				241,831	32,175
123	Binghamton, N. Y.	2,416,681	2,416,681			2,214,890		13,619	125,107	52,597	10,468
124	York, Pa.	1,518,927	1,242,920	276,007		1,438,500	7,500	63,200		9,727	
125	Springfield, Ohio	3,201,510	2,678,717	522,793		2,702,271		440,131	39,200	7,314	12,594
126	Malden, Mass.	2,422,769	2,422,769			1,959,900			350,000		112,869
127	Lancaster, Pa.	1,648,000	900,000	748,000		1,630,000			18,000		
128	Augusta, Ga.	4,499,397	4,395,897	103,500		3,874,500			618,234	6,663	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.										
129	Kalamazoo, Mich.	$1,580,717	$1,143,614	$437,103		$1,163,896		$381,814		$9,249	$25,758
130	Davenport, Iowa	1,558,430	807,984	750,446		1,551,500	$1,126			2,748	3,056
131	Topeka, Kans.	2,773,784	2,247,144	526,640		1,912,544		704,967		154,274	1,899
132	Salem, Mass.	2,799,856	2,799,856			2,450,500			$330,305		19,051
133	Haverhill, Mass.	2,543,538	2,543,538			2,421,000			120,000		2,538
134	Pasadena, Cal.	2,720,834	1,929,014	791,820		2,692,509				24,194	4,131
135	Bay City, Mich.	1,230,000	1,123,000	107,000		974,000		220,000	36,000		
136	McKeesport, Pa.	1,633,901	981,901	652,000		1,398,000		144,964	90,000		937
137	Huntington, W. Va.	2,031,703	1,107,703	924,000		1,913,000		118,200		503	
138	Racine, Wis.	1,048,570	1,048,570			1,041,632					6,938
139	Lincoln, Nebr.	2,383,300	1,878,896	504,404		1,416,300		888,101	44,804	32,566	1,529
140	Chelsea, Mass.	3,013,220	3,013,220			2,701,220			310,000		2,000

[1] Sinking and investment funds and public trust for municipal uses.

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YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 106.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT[2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			
Classified by creditor.		Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	City number.
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 1917.												
$14,043,091	$157,950	$142.24	$11,270,791	$112.89	$2,930,250	$29.35	$9,262,014	$92.77	$422,920	[3] $45,201	$468,121	67
6,579,584	658,698	72.73	6,772,282	68.05	466,000	4.68	4,506,735	45.28	[3] 300,623	[3] 55,828	[3] 244,795	68
8,096,449	263,995	84.08	5,284,992	53.15	3,075,452	30.93	5,992,272	60.26	[3] 71,736	5,223	[3] 76,959	69
7,340,158	578,366	83.12	5,194,994	54.53	2,723,530	28.59	6,069,729	63.71	1,682,900	229,613	1,453,287	70
6,476,061	85,700	69.20	4,815,213	50.78	1,746,548	18.42	6,429,014	67.80	858,100	46	858,054	71
7,597,901	83,000	81.28	4,377,799	46.33	3,303,102	34.95	6,831,332	72.29	190,275	101,698	88,577	72
9,734,491	401,388	111.84	5,549,490	61.23	4,586,389	50.61	7,747,600	85.49	385,630	204,869	180,761	73
9,262,080	1,614,000	120.34	8,470,436	93.72	2,405,644	26.62	8,897,065	98.44	914,701	177,930	736,771	74
3,566,550	1,436,349	57.01	4,946,899	56.37	56,000	0.64	2,878,655	32.80	94,100	216,268	[3] 122,168	75
2,955,376	225,781	36.40	3,063,607	35.05	117,550	1.35	2,794,410	31.97	[3] 54,588	[3] 5,427	[3] 49,161	76
2,129,127	.....	24.46	2,113,127	24.28	16,000	0.18	1,729,000	19.86	78,500	.....	78,500	77
5,214,273	177,500	61.99	3,686,773	42.39	1,705,000	19.60	5,147,990	59.19	144,600	15,000	129,600	78
2,621,466	41,673	31.11	2,638,139	30.82	25,000	0.29	2,532,841	29.58	[3] 97,134	41,242	[3] 138,376	79
1,942,729	250,000	28.01	1,821,029	23.26	371,700	4.75	1,416,122	18.09	11,000	[3] 87,495	98,495	80
5,131,811	50,507	66.51	2,423,453	31.10	2,758,865	35.41	4,836,078	62.07	[3] 138,298	[3] 8,565	[3] 129,733	81
4,858,227	469,573	68.67	5,210,800	67.16	117,000	1.51	3,535,664	45.57	162,202	3,221	159,041	82
2,931,835	25,000	38.51	2,956,835	38.51	.....	.....	2,455,038	31.97	[3] 85,000	12,506	[3] 97,506	83
1,165,768	.....	15.30	929,310	12.20	236,458	3.10	999,125	13.11	24,245	[3] 34,717	58,962	84
4,837,627	103,000	64.88	2,955,297	38.83	1,982,330	26.05	4,312,910	56.67	614,399	141,996	472,403	85
1,826,919	98,000	25.30	1,524,786	20.04	400,133	5.26	1,883,039	24.75	[3] 48,700	[3] 15,278	[3] 33,422	86
2,038,857	169,800	29.37	1,893,657	25.18	315,000	4.19	1,833,828	24.38	621,395	45,677	575,718	87
2,898,242	4,400	38.85	2,902,642	38.85	.....	.....	1,680,404	22.49	287,567	3,817	283,750	88
3,193,988	449,238	49.83	3,643,226	49.83	.....	.....	2,974,077	40.68	327,500	76,658	250,842	89
2,974,898	289,200	45.32	2,995,098	41.50	269,000	3.73	2,753,067	38.23	[3] 111,100	[3] 29,486	[3] 81,614	90
1,940,112	125,800	28.91	2,065,912	28.91	.....	.....	1,124,119	15.73	225,000	[3] 6,603	231,603	91
3,172,827	.....	44.86	3,022,827	42.74	150,000	2.12	1,855,062	26.23	[3] 172,346	[3] 25,907	[3] 146,439	92
4,515,088	373,531	69.18	4,795,619	67.87	93,000	1.31	2,321,487	32.85	[3] 143,500	33,419	[3] 176,919	93
1,343,904	.....	19.49	1,131,406	16.41	212,498	3.08	1,186,908	17.22	115,847	4,594	111,253	94
4,170,764	.....	60.62	3,171,264	46.09	999,500	14.53	3,604,500	53.70	281,895	[3] 35,000	316,895	95
1,497,252	.....	21.85	1,497,252	21.85	.....	.....	1,282,691	18.72	266,000	[3] 283,476	549,476	96
3,998,472	408,250	65.47	2,633,522	39.13	1,773,200	26.34	3,423,328	50.86	309,650	[3] 27,687	337,337	97
5,137,529	219,935	80.09	4,339,084	64.87	1,018,380	15.22	5,247,058	78.44	1,057,545	[3] 82,968	1,140,513	98
3,877,725	260,000	62.60	2,800,062	42.36	1,337,663	20.24	3,149,423	47.65	[3] 4,856	72,892	[3] 77,748	99
1,330,721	11,738	20.31	1,342,459	20.31	.....	.....	1,280,394	19.38	223,377	[3] 7,797	231,174	100
3,622,798	64,000	56.56	2,029,298	31.13	1,657,500	25.43	3,252,998	49.90	[3] 9,500	[3] 55,391	45,891	101
7,238,806	770,423	125.40	3,663,579	57.36	4,345,650	68.04	6,948,977	108.80	49,645	[3] 10,065	59,710	102
1,420,354	121,500	24.28	1,369,454	21.56	172,400	2.72	1,300,443	20.48	198,800	[3] 30,908	229,708	103
1,842,930	10,200	30.20	1,815,655	29.59	37,475	0.61	1,303,628	21.24	376,599	32,871	343,728	104
5,736,609	142,600	96.61	5,185,813	85.22	693,396	11.39	4,271,548	70.20	552,800	122,331	430,469	105
3,788,334	529,000	71.08	4,317,334	71.08	.....	.....	4,114,715	67.75	4,309	2,846	1,463	106
4,035,250	.....	67.59	3,890,250	65.16	145,000	2.43	3,672,283	61.51	210,000	35,861	174,139	107
5,900,841	1,674,836	127.51	5,942,677	100.03	1,633,000	27.48	5,347,588	90.01	228,836	180,482	48,354	108
1,852,205	.....	31.37	1,776,255	30.08	75,950	1.29	1,665,038	28.20	[3] 63,703	7,912	[3] 71,615	109
2,572,120	347,000	49.76	2,187,120	37.28	732,000	12.48	1,857,806	31.67	[3] 201,500	[3] 142,790	[3] 58,710	110
3,654,105	.....	63.03	2,590,930	44.69	1,063,175	18.34	2,991,524	51.60	[3] 64,000	[3] 9,976	[3] 54,024	111
7,976,495	3,066,000	191.51	8,199,594	142.21	2,842,901	49.30	7,256,314	125.85	177,000	267,386	[3] 90,386	112
1,907,165	2,000	33.23	1,909,165	33.23	.....	.....	1,566,337	27.26	[3] 29,900	32,593	[3] 62,493	113
1,579,477	.....	27.54	1,579,477	27.54	.....	.....	1,135,931	19.81	264,657	.....	264,657	114
3,094,655	.....	54.16	1,544,955	27.04	1,549,700	27.12	2,595,029	45.41	49,500	[3] 2,619	52,119	115
1,552,791	162,900	30.61	1,337,743	23.87	377,948	6.74	800,904	14.29	6,300	14,149	[3] 7,849	116
3,050,330	.....	55.25	1,906,048	34.52	1,144,282	20.73	2,472,228	44.78	711,502	.....	711,502	117
2,220,983	21,700	40.64	2,146,273	38.89	96,410	1.75	637,600	11.55	87,800	.....	87,800	118
3,446,091	290,000	68.09	3,736,091	68.09	.....	.....	3,237,716	59.92	23,120	74,005	[3] 50,885	119
3,377,000	34,000	62.63	2,169,006	39.83	1,241,994	22.80	2,637,795	48.43	[3] 11,750	[3] 52,785	41,035	120
3,640,821	219,000	71.22	2,538,821	46.85	1,321,000	24.37	3,291,756	60.74	139,000	63,188	75,812	121
11,275,680	.....	208.41	3,620,699	66.92	7,654,981	141.49	10,481,633	193.73	[3] 318,089	61,028	[3] 379,117	122
2,258,074	158,607	44.78	2,416,681	44.78	.....	.....	2,072,032	38.39	212,500	18,919	193,581	123
1,360,995	157,932	29.40	1,518,927	29.40	.....	.....	1,125,667	21.79	[3] 27,800	34,490	[3] 62,290	124
2,923,856	277,654	62.10	2,723,510	52.83	478,000	9.27	2,438,094	47.30	84,764	[3] 39,631	124,395	125
2,343,269	79,500	47.36	2,261,769	44.21	161,000	3.15	1,338,198	26.16	[3] 33,200	837	[3] 34,037	126
1,625,300	22,700	32.25	1,323,000	25.89	325,000	6.36	1,610,892	31.53	60,000	13,908	46,092	127
4,306,397	193,000	89.55	3,421,897	68.10	1,077,500	21.45	3,676,291	73.17	[3] 3,100	24,512	[3] 27,612	128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.												
$1,575,917	$4,800	$32.09	$1,453,933	$29.51	$126,784	$2.58	$1,094,086	$22.21	[3] $70,530	$1,967	[3] $72,497	129
1,558,430	.....	31.80	1,315,430	26.84	243,000	4.96	1,507,734	30.76	671,626	27,998	643,628	130
2,564,044	209,740	56.93	2,147,466	44.07	626,318	12.86	1,702,859	34.95	[3] 64,474	3,297	[3] 67,771	131
2,799,856	.....	57.66	2,091,856	43.08	708,000	14.58	2,450,500	50.46	188,200	.....	188,200	132
2,382,538	161,000	52.47	1,917,538	39.56	626,000	12.91	1,630,350	33.62	73,500	90,804	[3] 17,304	133
2,720,834	.....	56.36	1,223,859	25.35	1,496,975	31.01	2,618,241	54.23	[3] 125,366	[3] 9,238	[3] 116,128	134
1,160,000	70,000	25.54	880,000	18.27	350,000	7.27	801,523	16.64	[3] 12,500	77,237	[3] 89,737	135
1,413,968	219,933	34.38	1,356,901	28.55	277,000	5.83	1,060,734	22.32	[3] 49,000	18,264	[3] 67,264	136
2,001,703	30,000	43.55	2,021,703	43.33	10,000	0.22	1,618,253	34.68	300,000	54,637	245,363	137
949,570	99,000	22.56	1,034,570	22.26	14,000	0.30	1,041,032	22.41	[3] 22,943	.....	[3] 22,943	138
2,383,300	.....	51.38	2,190,820	47.23	192,480	4.15	1,383,045	29.82	[3] 800	6,115	[3] 6,915	139
2,276,500	736,720	65.23	2,683,220	58.09	330,000	7.14	1,979,492	42.85	143,469	21,678	121,782	140

[2] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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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.					
								Current.			
			City corporation.	School district.	Other governmental units of city.	Funded or fixed.	Floating.	Special assessment bonds and certificates.	Revenue bonds and notes.	Warrants.	Obligations on trust account.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.										
141	Superior, Wis	$1,456,213	$1,456,213			$1,188,950		$236,874		$384	$5
142	Macon, Ga	2,002,246	1,978,965	$23,281		1,876,000		26,300	$29,281	69,101	1,564
143	Muskogee, Okla	3,204,010	2,374,032	829,978		3,041,654			138,601		23,755
144	Woonsocket, R. I	4,484,021	4,484,021			3,685,000			700,000	50,394	48,627
145	Newton, Mass	4,995,867	4,995,867			4,651,300			250,000	94,062	505
146	Montgomery, Ala	3,855,844	3,855,844			2,933,666		913,095		8,637	446
147	Butte, Mont	1,941,584	1,791,818	149,766		782,160		599,208	556,355	3,606	1,255
148	Wheeling, W. Va	1,105,875	955,350	150,525		1,069,200			35,835	525	315
149	Roanoke, Va	2,285,817	2,285,817			2,131,000			20,000	134,817	
150	West Hoboken, N. J	1,588,413	1,588,413			1,128,000		33,913	426,500		
151	East Orange, N. J	3,967,786	3,967,786			3,097,495		384,430	484,800		1,061
152	Lansing, Mich	420,563	369,963	50,600		172,700		216,921		17,218	13,724
153	Galveston, Tex	6,183,604	6,183,604			6,118,500				63,634	1,470
154	Fitchburg, Mass	2,665,967	2,665,967			2,250,200			366,000		49,167
155	Chester, Pa	2,045,100	1,484,600	560,500		1,722,500		233,600	89,000		
156	Perth Amboy, N. J	3,722,742	3,722,742			2,232,400		870,800	618,594		948
157	New Castle, Pa	922,748	525,748	397,000		784,000		133,038		5,710	
158	Lexington, Ky	2,080,630	2,080,630			1,489,337		353,593	237,700		
159	Springfield, Mo	248,845	228,845	20,000		208,701			40,000	144	
160	Hamilton, Ohio	2,897,634	2,274,634	623,000		2,478,098		411,054		2,914	5,568
161	Charlotte, N. C	2,836,451	2,836,451			2,167,000	$19,501	335,600	275,511		8,839
162	Decatur, Ill	1,502,893	927,337	575,556		891,000		483,920	41,758	85,965	250
163	Dubuque, Iowa	1,668,835	1,539,329	129,506		919,782	5,000	493,903	231,217	18,361	572
164	Portsmouth, Va	2,085,453	2,085,453			1,700,000			385,453		
165	Everett, Mass	2,052,693	2,052,693			1,578,375			448,000		26,318
166	San Jose, Cal	1,250,202	767,202	483,000		1,211,175				14,027	25,000
167	Pittsfield, Mass	2,831,492	2,831,492			2,720,800			110,000		692
168	Knoxville, Tenn	3,496,220	3,496,220			3,297,462	36,896	134,828	27,034		
169	Quincy, Mass	2,780,501	2,780,501			2,053,075			675,000		52,426
170	Elmira, N. Y	2,870,898	2,870,898			2,764,000			57,524	7,699	41,675
171	Joliet, Ill	1,170,512	1,140,762	29,750		348,250	10,774	630,300	139,000	40,466	1,722
172	New Rochelle, N. Y	3,821,268	3,821,268			3,198,846		15,000	562,185	44,333	904
173	Auburn, N. Y	1,224,596	1,224,596			652,677		520,717	32,054	13,002	6,086
174	Cedar Rapids, Iowa	1,305,619	846,836	458,783		1,219,600	2,000		67,552	15,500	907
175	Niagara Falls, N. Y	3,713,025	3,713,025			3,113,719		583,189			16,117
176	Mount Vernon, N. Y	4,609,522	3,557,472	1,052,050		4,265,050	16,323	301,000	9,500	17,099	550
177	Amsterdam, N. Y	1,277,885	1,136,035	141,850		1,192,850	2,903	58,669	20,952		2,511
178	Lorain, Ohio	2,547,401	2,011,901	535,500		2,016,074		489,208	35,878	5,229	1,012
179	Quincy, Ill	526,484	343,984	182,500		478,000		32,800		14,073	1,611
180	Jamestown, N. Y	2,115,993	1,667,993	448,000		1,774,197		195,796	146,000		
181	Taunton, Mass	2,746,498	2,746,498			2,598,719			60,000	30,302	57,477
182	Oshkosh, Wis	1,352,890	1,352,890			1,342,750					10,140
183	Waterloo, Iowa	1,693,671	1,129,351	564,320		1,619,779			64,731	8,776	385
184	Fresno, Cal	1,322,340	783,827	538,513		1,320,300				1,713	327
185	Everett, Wash	3,866,609	3,308,556	558,053		2,698,000		831,618	289,690	47,284	17
186	Lima, Ohio	2,090,474	1,897,774	192,700		1,583,700		456,361	50,000		413
187	Jackson, Mich	1,300,966	974,966	326,000		1,190,794				26,179	83,993
188	Stockton, Cal	1,444,113	746,113	698,000		1,440,375				637	3,101
189	Shreveport, La	2,602,594	2,509,067	93,627		2,367,575			235,119		
190	Austin, Tex	3,027,482	2,982,078	45,404		2,880,000	22,324		49,900	75,258	
191	Columbia, S. C	2,305,247	2,032,247	273,000		2,088,100	654	75,000	141,094		399
192	Boise, Idaho	1,216,750	811,750	405,000		670,117		407,441	139,192		
193	Aurora, Ill	1,184,243	849,243	335,000		781,458		398,742		4,043	
194	Williamsport, Pa	564,311	304,311	260,000		521,700		31,500	10,000	1,611	
195	Waco, Tex	2,796,879	2,796,879			2,772,500			15,569	7,294	1,516
196	Joplin, Mo	679,215	187,215	492,000		674,500			275		4,440
197	Orange, N. J	2,731,386	2,731,386			2,323,925		48,253	359,208		
198	Lynchburg, Va	2,959,800	2,959,800			2,959,800					
199	Bellingham, Wash	1,679,496	1,328,167	351,329		998,000	8,800	583,965	55,329	15,201	18,201
200	Colorado Springs, Colo	2,113,646	1,704,044	409,602		1,938,100		56,536	28,957	16,866	73,187
201	Brookline, Mass	1,557,349	1,557,349			1,514,092					43,257
202	Danville, Ill	852,348	668,448	183,900		388,530		427,596		36,222	
203	Kenosha, Wis	898,832	898,832			892,500				4,753	1,579
204	Newport, Ky	1,187,956	1,187,956			1,155,750			30,600		1,606
205	La Crosse, Wis	1,058,116	1,058,116			1,016,000		38,561		2,320	1,235
206	Council Bluffs, Iowa	1,146,342	952,290	194,052		1,073,000			36,315	21,910	15,117
207	Tulsa, Okla	2,834,598	1,907,834	926,764		2,650,817	23,358		91,623	14,808	53,992
208	Winston-Salem, N. C	1,979,253	1,979,253			1,773,000		138,933	67,320		
209	Ogden, Utah	1,669,833	1,474,468	195,365		1,240,000		311,185	116,287	1,662	699
210	Norristown, Pa	960,455	549,205	411,250		956,250	705		3,500		
211	Stamford, Conn	2,390,115	1,081,403		$1,308,712	1,931,330			450,683	2,707	5,395
212	Zanesville, Ohio	1,554,042	1,223,350	330,692		1,379,883		154,095	7,192		12,872
213	Madison, Wis	2,509,507	2,509,507			1,716,000		733,400	32,000		28,107
214	Waltham, Mass	994,958	994,958			868,080			50,000		76,878
215	Easton, Pa	972,200	576,700	395,500		929,100		17,100	26,000		
216	Charleston, W. Va	1,770,004	943,206	826,798		1,761,700				7,710	594
217	Poughkeepsie, N. Y	2,308,153	2,308,153			2,212,034		70,335	25,784		
218	Newport, R. I	1,448,092	1,448,092			1,380,500					67,592
219	Wilmington, N. C	2,118,681	1,961,219	157,462		2,014,375			104,304		2

[1] Sinking and investment funds and public trust funds for municipal uses.

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YEAR, TOGETHER WITH CHANGES DURING THE YEAR IN FUNDED AND FLOATING DEBT, NET DEBT, AND ASSETS: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 106.]

GROSS DEBT AT CLOSE OF YEAR—continued.							NET DEBT[2] AT CLOSE OF YEAR.		INCREASE DURING YEAR IN—			
Classified by creditor.		Per capita.	Classified by purpose for which incurred.				Total.	Per capita.	Funded and floating debt.	Sinking fund assets.	Net debt.[2]	City number.
The public.	City funds with investments.[1]		General departments and municipal service enterprises.		Public service enterprises and investments.							
			Total.	Per capita.	Total.	Per capita.						
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.												
$1,398,513	$57,700	$31.66	$1,416,208	$30.79	$40,005	$0.87	$1,187,063	$25.81	$79,850	[3] $30,710	$110,560	141
1,884,246	118,000	43.76	997,984	21.81	1,004,262	21.95	1,676,313	36.64	154,000	47,639	106,361	142
3,073,157	130,853	70.12	2,183,546	47.79	1,020,464	22.33	2,310,336	50.56	214,198	153,631	60,567	143
3,360,021	1,124,000	101.08	3,785,416	85.33	698,605	15.75	2,499,661	56.35	[3] 83,000	102,632	[3] 185,632	144
3,180,417	1,815,450	114.28	3,808,867	87.13	1,187,000	27.15	2,419,975	55.36	[3] 113,500	2,573	[3] 116,073	145
3,855,844	.....	88.31	2,920,844	66.90	935,000	21.41	2,820,408	64.60	26,683	430	26,253	146
1,908,640	32,944	44.50	1,941,584	44.50	.....	.....	762,075	17.46	283,760	[3] 337,648	671,408	147
1,105,875	.....	25.41	655,875	15.07	450,000	10.34	809,122	18.59	[3] 36,200	16,972	[3] 53,172	148
2,184,817	101,000	52.81	2,285,817	52.81	.....	.....	1,925,239	44.48	125,000	26,717	98,283	149
1,560,913	27,500	36.82	1,588,413	36.82	.....	.....	948,705	21.99	11,500	23,187	[3] 11,687	150
3,352,065	615,721	93.45	2,702,786	63.65	1,265,000	29.79	2,410,596	56.78	127,800	78,151	49,649	151
420,563	.....	9.96	306,463	7.26	114,100	2.70	116,417	2.76	26,100	5,095	21,005	152
5,785,604	398,000	147.25	5,309,604	126.44	874,000	20.81	5,565,651	132.53	510,200	[3] 190,552	700,752	153
2,284,267	381,700	63.89	1,940,467	46.50	725,500	17.39	1,892,992	45.37	105,781	31,830	73,951	154
1,876,600	168,500	49.40	1,999,267	48.30	45,833	1.10	1,319,544	31.88	175,000	60,740	114,260	155
3,530,902	191,840	90.39	2,715,242	65.93	1,007,500	24.46	1,731,229	42.04	144,300	[3] 94,925	239,225	156
922,748	.....	22.43	897,748	21.82	25,000	0.61	770,515	18.73	202,500	[3] 13,120	215,620	157
2,009,878	70,752	50.62	2,080,630	50.62	.....	.....	1,262,469	30.72	446,000	89,882	356,118	158
248,845	.....	6.11	248,845	6.11	.....	.....	208,701	5.12	[3] 140,000	.....	[3] 140,000	159
2,754,315	143,319	71.55	2,234,066	55.17	663,568	16.38	2,297,117	56.72	[3] 31,110	31,208	[4] 62,318	160
2,836,451	.....	70.67	1,951,955	48.63	884,496	22.04	2,186,501	54.48	[3] 37,263	.....	[3] 37,263	161
1,465,003	37,890	37.60	1,181,133	29.55	321,760	8.05	711,887	17.81	247,000	23,606	223,394	162
1,659,585	9,250	41.81	1,538,377	38.54	130,458	3.27	869,816	21.79	[3] 61,500	13,394	[3] 74,894	163
2,028,205	57,248	52.60	2,060,053	51.96	25,400	0.64	1,629,681	41.10	.....	14,886	[3] 14,886	164
1,620,693	432,000	52.32	1,848,693	47.12	204,000	5.20	1,115,794	28.44	[3] 125,730	27,965	[3] 153,695	165
1,250,202	.....	32.20	1,250,202	32.20	.....	.....	1,209,997	31.16	110,075	[3] 1,717	111,792	166
2,831,492	.....	73.30	1,361,192	35.24	1,470,300	38.06	2,720,800	70.43	[3] 92,700	.....	[3] 92,700	167
3,496,220	.....	90.62	2,194,324	56.88	1,301,896	33.74	3,262,653	84.56	73,950	30,063	43,887	168
2,753,851	26,650	72.91	2,179,281	57.14	601,220	15.77	2,053,075	53.84	103,125	.....	103,125	169
2,859,898	11,000	75.31	1,390,898	36.49	1,480,000	38.82	2,764,000	72.51	159,000	.....	159,000	170
1,136,712	33,800	30.79	944,512	24.85	226,000	5.94	359,024	9.45	6,168	.....	6,168	171
3,763,926	57,342	101.20	3,821,268	101.20	.....	.....	3,198,846	84.72	93,300	.....	93,300	172
1,101,979	122,617	32.57	973,079	25.88	251,517	6.69	537,477	14.29	15,738	[3] 7,291	23,029	173
1,284,119	21,500	34.83	1,022,469	27.27	283,150	7.56	1,130,606	30.16	[3] 51,700	38,032	[3] 89,732	174
3,702,682	10,343	99.40	2,438,125	65.27	1,274,900	34.13	3,113,719	83.36	149,500	.....	149,500	175
4,489,522	120,000	123.46	4,609,522	123.46	.....	.....	4,175,823	111.84	158,353	[3] 51,422	209,775	176
1,277,885	.....	34.44	691,885	18.65	586,000	15.79	1,128,710	30.42	[3] 98,642	[3] 3,152	[3] 95,490	177
2,475,826	71,575	68.92	2,062,401	55.80	485,000	13.12	1,931,711	52.26	39,000	9,989	29,011	178
526,484	.....	14.30	394,873	10.73	131,611	3.57	417,346	11.34	142,900	16,652	126,248	179
2,115,993	.....	57.62	1,515,493	41.27	600,500	16.35	1,774,197	48.31	[3] 51,702	.....	[3] 51,702	180
2,430,998	315,500	75.75	1,368,107	37.73	1,378,391	38.02	1,371,985	37.84	[3] 65,065	30,111	[3] 95,176	181
1,236,390	116,500	37.64	785,053	21.84	567,837	15.80	1,137,337	31.64	[3] 42,150	2,284	[3] 44,434	182
1,693,671	.....	47.16	1,191,716	33.18	501,955	13.98	1,510,453	42.06	48,550	16,374	32,176	183
1,322,340	.....	37.11	1,283,340	36.01	39,000	1.10	1,250,504	35.09	479,998	25,573	454,425	184
3,866,609	.....	108.96	2,199,611	61.99	1,666,998	46.97	2,656,530	74.86	1,622,000	19,627	1,602,373	185
1,877,770	212,704	59.08	1,125,474	31.81	965,000	27.27	1,333,773	37.69	507,000	10,986	496,014	186
1,249,776	51,190	36.79	1,163,901	32.91	137,065	3.88	1,137,973	32.18	419,190	25,022	394,168	187
1,444,113	.....	40.84	1,444,113	40.84	.....	.....	1,422,622	40.23	[3] 39,475	13,268	[3] 52,743	188
2,561,620	41,074	73.88	1,226,290	34.81	1,376,404	39.07	2,277,637	64.65	1,112,926	1,987	1,110,939	189
3,027,482	.....	86.96	1,781,571	51.17	1,245,911	35.79	2,902,324	83.37	[3] 76,694	.....	[3] 76,694	190
2,305,247	.....	66.60	1,540,247	44.50	765,000	22.10	2,050,729	59.25	500,000	11,810	488,190	191
1,216,750	.....	35.22	1,214,228	35.15	2,522	0.07	665,824	19.27	20,286	4,293	15,993	192
1,145,643	38,600	34.62	861,994	25.20	322,249	9.42	781,458	22.85	58,875	.....	58,875	193
554,811	10,000	16.71	564,811	16.71	.....	.....	479,099	14.17	[3] 27,800	3,363	[3] 31,163	194
2,596,879	200,000	83.38	1,977,278	58.95	819,601	24.43	2,133,840	63.62	22,000	63,859	[3] 41,859	195
612,215	67,000	20.39	588,845	17.68	90,370	2.71	646,185	19.40	[3] 22,500	9,384	[3] 31,884	196
2,347,769	383,617	82.57	2,252,386	68.09	479,000	14.48	1,988,256	60.10	[3] 13,525	42,881	[3] 56,406	197
2,478,800	481,000	89.73	2,072,300	62.82	887,500	26.91	2,424,304	73.49	11,000	67,693	[3] 56,693	198
1,679,496	.....	50.92	1,494,177	45.30	185,319	5.62	992,246	30.08	87,300	9,050	78,250	199
2,109,146	4,500	64.11	783,246	23.76	1,330,400	40.35	1,929,878	58.53	[3] 76,900	3,294	[3] 80,194	200
1,557,349	.....	47.58	1,211,397	37.01	345,952	10.57	1,514,092	46.26	[3] 106,901	.....	[3] 106,901	201
852,348	.....	26.23	852,348	26.23	.....	.....	388,530	11.96	[3] 26,494	.....	[3] 26,494	202
898,832	.....	28.09	649,677	20.31	249,155	7.78	888,326	27.76	162,000	[3] 28,156	190,156	203
1,181,956	6,000	37.21	509,956	15.97	678,000	21.24	1,073,800	33.63	[3] 22,700	31,156	[3] 53,856	204
797,880	260,236	33.40	529,116	16.70	529,000	16.70	708,700	22.37	[3] 320,000	[3] 252,600	[3] 67,400	205
1,139,842	6,500	36.31	585,342	18.54	561,000	17.77	1,053,948	33.38	112,440	[3] 2,212	114,652	206
2,614,640	219,958	89.87	2,035,901	64.55	798,697	25.32	2,175,937	68.99	616,667	15,817	600,850	207
1,910,253	69,000	62.82	1,459,253	46.31	520,000	16.51	1,703,319	54.06	80,000	20,624	59,376	208
1,640,488	29,345	53.17	1,117,841	35.59	551,992	17.58	1,223,428	38.96	[3] 25,000	4,349	[3] 29,349	209
885,150	75,305	30.59	960,455	30.59	.....	.....	802,502	25.56	.....	46,395	[3] 46,395	210
2,390,115	.....	77.33	2,390,115	77.33	.....	.....	1,491,466	48.26	[3] 10,960	42,999	[3] 53,959	211
1,469,185	84,857	50.35	1,001,005	32.43	553,037	17.92	1,230,403	39.87	363,715	24,561	339,154	212
2,416,507	93,000	81.75	2,242,007	73.03	267,500	8.72	1,614,813	52.60	287,500	78,930	208,570	213
884,458	110,500	32.51	827,858	27.05	167,100	5.46	412,381	13.47	[3] 73,770	14,197	[3] 87,967	214
910,700	61,500	31.84	972,200	31.84	.....	.....	837,345	27.42	63,500	29,654	33,846	215
1,581,004	189,000	58.03	1,770,004	58.03	.....	.....	1,317,642	43.20	73,500	70,060	3,440	216
2,225,170	82,983	75.95	1,809,153	59.53	499,000	16.42	2,133,450	70.20	[3] 41,468	9,790	[3] 51,258	217
1,448,092	.....	48.10	1,448,092	48.10	.....	.....	879,646	29.22	[3] 28,500	[3] 1,584	[3] 26,916	218
2,065,181	53,500	70.38	1,648,681	54.77	470,000	15.61	1,918,634	63.73	[3] 51,487	8,972	[3] 60,459	219

[2] Net debt is funded and floating debt less sinking fund assets.

[3] Decrease.

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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	$3,479,657,944	$2,200,106,919	$102,038,866	$50,953,601	$226,136,693	$70,886,154	$134,043,533	$323,327,387	$54,109,045	$412,160,551
	Group I	2,150,166,574	1,314,051,251	60,268,170	27,779,930	89,836,311	12,971,249	76,640,970	203,618,110	30,641,115	195,093,082
	Group II	420,116,360	264,801,288	20,151,426	8,589,585	30,039,158	5,574,190	19,601,957	29,563,017	18,198,851	59,599,557
	Group III	479,912,262	339,530,350	13,539,966	6,952,180	58,143,319	20,727,722	29,387,353	58,530,172	3,379,807	73,291,695
	Group IV	249,463,834	163,868,922	5,281,591	4,435,440	25,568,362	17,114,882	4,620,226	15,450,144	947,306	47,615,312
	Group V	179,998,914	117,855,108	2,797,713	3,196,466	22,549,543	14,498,111	3,793,027	16,115,944	941,966	36,561,005
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.										
1	New York, N. Y.	$1,430,815,449	$809,146,143	$40,537,270	$19,863,523	$5,197,060	.....	$31,684,203	$124,415,984	$19,808,695	$118,360,693
2	Chicago, Ill.	92,668,089	78,797,753	3,040,000	956,300	14,141,000	.....	3,062,000	3,817,800	90,400	.....
3	Philadelphia, Pa.	149,033,275	110,081,874	675,000	2,842,206	7,724,825	$492,142	9,903,863	19,987,333	2,310,434	16,786,139
4	St. Louis, Mo.	24,823,000	17,134,000	1,839,400	211,000	1,379,400	.....	6,888,600	459,400	1,654,800	1,000,000
5	Boston, Mass.	128,438,881	91,200,731	4,187,500	710,701	18,927,800	203,000	5,325,417	22,490,870	2,171,844	16,556,500
6	Cleveland, Ohio	78,109,791	58,949,145	3,685,000	1,237,000	8,756,823	3,707,507	11,820,817	7,940,098	2,150,000	7,908,000
7	Detroit, Mich.	32,363,582	28,801,468	.....	.....	5,692,378	.....	250,000	1,925,000	.....	11,215,300
8	Baltimore, Md.	94,209,580	56,577,110	2,750,000	1,000,000	25,973,000	8,100,000	850,000	7,610,000	.....	3,300,000
9	Pittsburgh, Pa.	65,524,027	50,033,027	3,344,000	851,700	903,400	468,600	6,774,420	12,254,100	2,454,942	11,100,500
10	Los Angeles, Cal.	54,180,900	13,240,000	210,000	107,500	1,140,625	.....	81,650	2,717,525	.....	8,865,950
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.										
11	Buffalo, N. Y.	$41,329,224	$28,955,300	$394,894	$441,211	$1,132,383	.....	$7,026,582	$2,582,512	$1,131,250	$7,812,520
12	San Francisco, Cal.	45,745,900	34,641,900	8,800,000	5,070,000	3,800,000	.....	.....	486,000	3,100,000	5,438,800
13	Milwaukee, Wis.	18,663,104	17,455,604	.....	419,250	3,385,000	.....	1,769,400	2,282,250	1,703,594	4,242,010
14	Cincinnati, Ohio	81,454,087	44,124,020	508,200	1,159,300	5,227,320	$176,000	4,083,190	11,850,492	5,589,347	6,407,250
15	Newark, N. J.	56,754,684	32,809,684	2,828,000	510,000	1,974,000	1,420,000	1,804,800	2,911,400	4,140,840	9,836,200
16	New Orleans, La.	45,473,468	20,755,735	816,407	210,574	9,444,024	3,978,190	184,916	47,704	75,953	1,408,777
17	Washington, D. C.	6,049,300	.....	.....	.....	.....	.....	.....	.....	.....	.....
18	Minneapolis, Minn.	30,390,730	27,790,730	2,805,000	400,000	2,085,433	.....	1,770,100	3,151,488	923,000	7,560,000
19	Seattle, Wash.	44,350,715	28,182,101	1,650,950	.....	2,086,518	.....	929,500	3,126,250	71,368	5,194,000
20	Jersey City, N. J.	35,197,532	17,414,598	2,222,975	119,250	304,480	.....	1,183,469	2,249,020	981,849	4,536,000
21	Kansas City, Mo.	14,707,616	12,671,616	125,000	260,000	600,000	.....	850,000	875,901	481,650	7,164,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.										
22	Portland, Oreg.	$32,489,069	$20,019,369	$675,000	$125,000	$28,595	.....	$3,267,000	$13,690,474	$200,000	$838,500
23	Indianapolis, Ind.	6,861,605	5,801,105	1,010,000	360,000	.....	.....	540,000	292,905	100,000	1,990,500
24	Denver, Colo.	7,541,400	6,297,400	.....	.....	1,200,800	$641,400	260,000	1,891,800	.....	30,000
25	Rochester, N. Y.	20,961,675	11,762,175	10,000	125,000	2,704,300	.....	300,000	.....	.....	1,824,275
26	Providence, R. I.	24,276,830	21,047,830	217,000	697,074	7,050,000	.....	701,431	5,939,596	117,000	3,634,000
27	St. Paul, Minn.	16,283,384	13,421,384	348,000	323,000	2,388,333	625,857	1,492,000	216,570	171,000	1,940,000
28	Louisville, Ky.	14,256,500	9,409,100	.....	.....	3,701,000	.....	.....	.....	991,000	967,300
29	Columbus, Ohio	22,770,950	18,194,450	17,500	388,500	4,712,500	.....	2,212,500	7,575,550	90,000	1,431,000
30	Oakland, Cal.	9,282,415	6,350,072	1,658,973	64,156	473,325	.....	.....	.....	6,000	3,342,568
31	Toledo, Ohio	16,580,220	13,724,650	330,000	290,000	.....	24,000	2,178,000	3,171,784	.....	3,688,000
32	Atlanta, Ga.	6,140,000	2,554,000	.....	.....	1,330,000	.....	140,000	161,500	105,000	492,500
33	Birmingham, Ala.	8,862,898	6,581,050	12,000	70,550	873,499	.....	59,606	24,750	18,437	1,066,250
34	Omaha, Nebr.	21,853,212	13,273,704	195,000	310,000	2,670,739	1,904,800	.....	3,175,785	.....	2,795,000
35	Worcester, Mass.	14,035,900	8,730,400	650,000	241,500	2,209,500	776,000	718,000	1,266,000	112,000	2,086,400
36	Richmond, Va.	17,064,335	10,431,130	1,120,000	58,000	2,671,100	750,000	462,836	870,000	25,000	2,293,145
37	Syracuse, N. Y.	11,746,069	7,162,269	305,000	106,250	767,500	.....	25,700	32,900	12,500	1,529,725
38	Spokane, Wash.	11,604,105	8,137,735	124,000	.....	433,638	1,319,130	1,615,000	1,120,467	.....	2,480,500
39	New Haven, Conn.	4,511,000	4,258,000	245,000	65,000	750,000	1,025,000	400,000	172,000	100,000	545,000
40	Memphis, Tenn.	13,672,784	9,156,145	.....	260,000	.....	.....	250,000	1,668,361	.....	1,888,500
41	Scranton, Pa.	3,989,562	3,422,562	.....	109,000	170,287	53,000	358,000	364,275	.....	1,625,000
42	Paterson, N. J.	7,332,824	6,832,824	350,000	215,000	2,427,924	123,000	.....	368,900	.....	2,757,000
43	Grand Rapids, Mich.	4,695,600	3,009,600	.....	.....	63,000	.....	216,600	313,000	.....	1,317,000
44	Fall River, Mass.	8,417,750	6,969,550	7,500	236,250	1,776,000	659,000	484,000	1,782,800	242,350	1,098,432
45	Dayton, Ohio	9,237,895	7,537,815	.....	335,100	974,095	586,300	1,135,600	799,470	50,000	1,116,000
46	Dallas, Tex.	6,736,750	4,845,750	475,000	160,000	1,030,000	307,000	.....	471,000	106,500	1,660,250
47	San Antonio, Tex.	6,666,000	6,176,000	.....	175,000	1,611,500	2,092,000	93,000	681,500	116,000	1,360,000
48	Bridgeport, Conn.	6,385,191	5,403,191	111,000	179,000	794,000	757,000	1,392,000	510,000	230,000	1,136,000
49	New Bedford, Mass.	10,352,978	8,440,978	328,243	160,000	2,127,000	489,000	843,000	965,000	.....	1,795,000
50	Salt Lake City, Utah	9,474,578	4,875,736	.....	.....	1,320,477	1,284,403	.....	386,852	.....	1,759,000
51	Nashville, Tenn.	8,699,550	6,747,550	.....	.....	1,250,000	.....	300,000	1,534,000	.....	1,118,000
52	Cambridge, Mass.	11,398,350	9,574,350	8,000	.....	1,159,000	.....	2,201,000	1,838,350	289,500	1,494,700
53	Lowell, Mass.	4,358,838	2,879,088	451,250	21,690	312,700	593,520	185,280	192,125	26,000	728,230
54	Tacoma, Wash.	11,231,824	3,282,533	200,000	.....	208,161	.....	918,000	966,372	.....	990,000
55	Houston, Tex.	14,672,704	10,881,871	85,000	.....	3,633,000	2,150,671	1,161,000	.....	7,500	1,477,350
56	Trenton, N. J.	7,821,473	6,158,473	700,000	328,900	1,274,752	311,660	.....	1,342,401	83,000	1,543,850
57	Hartford, Conn.	11,970,981	9,205,981	1,570,000	75,000	250,000	220,000	2,490,000	.....	.....	3,207,500
58	Reading, Pa.	2,813,000	2,027,000	5,000	20,000	896,500	417,500	.....	.....	25,000	591,000
59	Youngstown, Ohio	6,519,232	4,616,032	290,000	110,100	270,876	699,948	885,050	235,465	27,800	1,390,200
60	Fort Worth, Tex.	6,033,001	2,582,168	.....	202,000	334,268	.....	.....	564,000	20,000	997,900
61	Camden, N. J.	6,764,700	3,329,500	104,000	351,000	170,000	911,000	.....	105,000	75,000	1,058,500
62	Albany, N. Y.	9,788,243	7,739,543	.....	72,500	1,034,750	794,533	110,150	2,765,320	.....	1,240,900
63	Springfield, Mass.	9,262,197	6,996,697	1,587,000	431,760	396,000	548,000	62,000	501,000	29,320	3,230,320
64	Lynn, Mass.	5,831,800	3,595,300	42,500	26,550	410,700	155,000	213,600	518,900	3,500	1,170,700
65	Des Moines, Iowa	4,480,290	3,370,290	308,000	122,300	.....	.....	671,000	.....	.....	2,008,000
66	Lawrence, Mass.	4,182,600	2,718,000	.....	137,000	283,500	509,000	1,046,000	54,000	.....	557,600

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.
[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.

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Federal Reserve Bank of St. Louis

YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1917.

assigned to each, see page 19. For a text discussion of this table, see page 110.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[2]	Incurred for funding.[3]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes. Funded and floating debts.	Combined or unreported purposes. Special assessment debts.		Total.	Water supply systems.	Electric light and power systems and gas supply systems.	All other.			
$33,181,749	$170,055,849	$80,583,100	$454,236,210	$88,394,181	$16,062,370	$1,081,944,134	$578,036,236	$22,559,125	$481,348,773	$117,258,433	$64,286,088	
28,618,334	105,040,607	37,446,629	393,620,669	52,476,075	12,592,374	750,044,632	310,188,217	11,002,000	428,854,415	55,211,717	18,266,600	
2,017,318	27,607,510	16,571,037	9,973,456	17,314,216	2,075,989	115,394,199	77,276,291	3,890,200	34,227,708	18,384,168	10,460,716	
1,867,400	22,365,159	14,982,151	23,374,305	12,939,221	766,870	109,303,124	94,099,992	4,309,550	10,893,582	17,902,420	12,409,489	
288,800	11,508,678	5,836,703	20,885,903	4,315,575	34,315	63,314,486	55,621,577	1,922,500	5,770,409	16,260,268	5,985,845	
389,897	3,533,895	5,746,580	6,381,867	1,349,094	592,822	43,837,693	40,850,159	1,434,875	1,602,659	9,499,853	8,163,438	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.												
$22,932,061	$58,637,385	$20,149,180	$319,303,935	$28,256,154	$5,530,543	$574,746,348	$211,648,260	.....	[4]$363,098,086	$41,392,417	.....	1
.....	13,508,867	5,293,954	17,385,082	17,502,350	4,489,831	5,363,605	1,661,005	.....	3,702,600	950,900	$3,066,000	2
1,311,773	3,681,344	157,857	44,208,958	.....	.....	34,276,101	28,940,572	[5] $289,000	5,046,529	2,875,300	1,800,000	3
130,000	865,400	2,706,000	.....	.....	.....	2,624,000	2,624,000	.....	.....	5,065,000	.....	4
1,186,000	16,727,511	1,847,588	956,000	.....	702,000	36,446,150	2,147,450	.....	34,298,700	.....	.....	5
2,258,500	6,321,000	438,000	2,726,400	.....	.....	18,014,646	13,012,646	2,767,000	2,235,000	.....	1,146,000	6
800,000	1,162,000	100,000	2,825,184	4,831,606	1,396,000	2,166,114	2,166,114	.....	.....	.....	.....	7
.....	2,450,000	4,543,000	1,110	.....	.....	24,763,870	10,353,870	.....	14,410,000	4,300,000	8,563,600	8
.....	1,631,600	2,177,300	6,136,500	1,885,965	474,000	10,768,200	9,569,700	.....	1,198,500	562,800	3,686,000	9
.....	5,500	33,750	77,500	.....	.....	40,875,600	28,064,600	7,946,000	4,865,000	65,300	.....	10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.												
.....	$3,743,590	$2,178,400	$829,418	$1,682,540	.....	$12,361,924	$12,141,524	.....	$220,400	$12,000	.....	11
$987,500	952,000	5,188,000	819,600	.....	.....	11,104,000	5,825,000	.....	5,279,000	.....	.....	12
178,000	2,194,217	847,200	42,500	392,183	$825,000	382,500	255,000	.....	127,500	.....	.....	13
129,700	3,967,600	995,800	2,272,300	1,757,521	515,000	33,105,330	14,527,530	$38,200	[6]18,539,600	.....	$3,709,737	14
350,000	4,425,400	1,067,744	1,541,300	.....	625,000	16,515,000	13,315,000	.....	3,200,000	205,000	6,600,000	15
7,118	468,987	3,981,488	131,597	.....	60,989	12,719,444	11,757,500	.....	961,944	11,719,300	218,000	16
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	6,049,300	17
40,000	3,187,451	420,200	2,748,058	2,700,000	.....	2,600,000	2,600,000	.....	.....	.....	.....	18
100,000	4,000,000	540,437	276,000	10,207,078	.....	13,511,746	4,511,482	3,852,000	5,148,264	1,365,368	1,291,500	19
225,000	3,009,200	695,768	1,312,693	574,894	.....	11,108,255	10,732,255	.....	376,000	5,082,500	1,592,179	20
.....	1,659,065	656,000	.....	.....	50,000	1,986,000	1,611,000	.....	375,000	.....	.....	21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.												
.....	$1,050,000	$104,800	$40,000	.....	.....	$11,983,200	$8,569,000	.....	$3,414,200	$56,500	$430,000	22
.....	474,700	1,033,000	.....	.....	$5,000	.....	.....	.....	.....	1,054,500	1,000	23
.....	2,129,000	144,400	.....	.....	.....	133,000	.....	.....	133,000	633,000	478,000	24
$30,000	930,000	678,600	.....	$5,160,000	30,000	9,169,500	8,941,500	.....	228,000	.....	.....	25
.....	1,826,000	715,729	150,000	.....	.....	3,229,000	3,226,000	.....	3,000	.....	.....	26
600,000	1,012,000	190,284	4,114,340	.....	.....	2,502,000	2,257,000	.....	245,000	360,000	.....	27
310,000	630,000	.....	2,809,800	.....	.....	1,837,000	1,837,000	.....	.....	3,010,400	.....	28
75,000	232,900	1,436,000	23,000	.....	.....	4,576,500	3,626,000	$912,500	38,000	.....	.....	29
.....	805,050	.....	.....	.....	.....	2,928,122	.....	.....	2,928,122	4,221	.....	30
95,000	1,915,000	574,670	372,800	1,085,396	241,570	1,747,000	1,195,000	[5] 350,000	202,000	867,000	.....	31
.....	.....	325,000	.....	.....	.....	2,102,000	2,102,000	.....	.....	1,402,000	82,000	32
.....	70,000	34,000	2,844,800	1,506,758	.....	207,848	157,848	50,000	.....	70,000	2,004,000	33
100,000	865,880	.....	1,256,500	.....	.....	7,657,500	7,507,500	.....	150,000	210,008	712,000	34
.....	381,500	289,500	.....	.....	.....	5,305,500	5,305,500	.....	.....	.....	.....	35
.....	62,500	314,900	1,803,649	.....	50,000	2,808,155	1,656,525	1,030,550	121,080	2,798,600	976,450	36
9,500	361,885	1,067,250	1,155,378	1,788,681	.....	4,475,000	4,475,000	.....	.....	.....	108,800	37
.....	975,000	70,000	.....	.....	.....	2,466,370	2,466,370	.....	.....	700,000	300,000	38
30,000	325,250	408,750	192,000	.....	.....	.....	.....	.....	.....	.....	253,000	39
.....	1,060,284	1,500,000	.....	2,529,000	.....	3,390,000	3,350,000	.....	40,000	985,000	141,639	40
.....	.....	68,000	675,000	.....	.....	.....	.....	.....	.....	38,000	529,000	41
.....	366,000	210,000	15,000	.....	.....	.....	.....	.....	.....	.....	500,000	42
.....	100,000	1,000,000	.....	.....	125,000	1,561,000	1,561,000	.....	.....	.....	.....	43
250,000	318,500	88,718	26,000	.....	.....	1,448,200	1,443,000	.....	5,200	.....	.....	44
.....	215,400	1,508,400	23,000	794,450	6,800	1,583,280	1,506,100	.....	77,180	92,000	18,000	45
.....	463,000	8,000	165,000	.....	.....	1,710,000	1,710,000	.....	.....	.....	181,000	46
.....	.....	47,000	.....	.....	.....	.....	.....	.....	.....	490,000	.....	47
.....	275,000	3,800	15,391	.....	.....	.....	.....	.....	.....	24,000	958,000	48
186,000	230,000	10,000	1,281,000	26,735	.....	1,912,000	1,841,000	.....	71,000	.....	.....	49
.....	.....	100,000	3,003	22,001	.....	2,075,842	2,075,842	.....	.....	2,521,000	.....	50
.....	97,850	1,000,000	1,447,700	.....	250,000	1,497,000	1,447,000	.....	50,000	70,000	135,000	51
27,000	2,087,000	44,800	425,000	.....	.....	1,824,000	1,816,000	.....	8,000	.....	.....	52
2,400	2,150	134,510	203,033	26,200	.....	1,479,750	1,479,750	.....	.....	.....	.....	53
.....	.....	.....	.....	.....	.....	6,538,291	4,141,791	1,966,500	430,000	.....	1,411,000	54
2,500	679,750	32,100	1,653,000	.....	.....	3,290,833	1,044,333	.....	2,246,500	500,000	.....	55
115,000	320,710	137,600	600	.....	.....	1,094,000	1,094,000	.....	.....	.....	569,000	56
.....	300,000	1,070,000	23,481	.....	.....	2,475,000	2,475,000	.....	.....	.....	290,000	57
.....	.....	12,000	60,000	.....	.....	590,000	590,000	.....	.....	196,000	.....	58
.....	162,100	38,250	456,243	.....	.....	1,883,200	1,850,700	.....	32,500	20,000	.....	59
.....	41,000	15,000	408,000	.....	.....	2,889,833	2,889,833	.....	.....	561,000	.....	60
.....	487,000	68,000	.....	.....	.....	1,669,000	1,457,000	.....	212,000	937,200	829,000	61
.....	640,800	190,300	890,290	.....	.....	2,048,700	1,789,900	.....	258,800	.....	.....	62
.....	152,000	19,500	39,797	.....	58,500	2,207,000	2,207,000	.....	.....	.....	.....	63
35,000	132,750	100,600	785,500	.....	.....	2,236,500	2,236,500	.....	.....	.....	.....	64
.....	135,000	125,990	.....	.....	.....	.....	.....	.....	.....	300,000	810,000	65
.....	52,200	62,700	16,000	.....	.....	772,000	772,000	.....	.....	.....	692,600	66

[4] Includes bonds issued for a rapid transit system owned but not operated by the city.
[5] For a gas supply system owned but not operated by the city.
[6] Includes bonds issued for the Cincinnati Southern Ry., owned but not operated by the city.

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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.		
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.										
67	Yonkers, N. Y.	$11,244,951	$8,173,201	$330,600	$292,210		$152,621		$128,500	$118,250	$2,238,470
68	Schenectady, N. Y.	5,544,603	5,078,603	18,000	169,500	$1,792,000		$550,000	447,759		1,726,194
69	Kansas City, Kans.	8,122,137	3,897,168	200,000	60,000		211,368	17,787	100,860	30,000	879,400
70	Oklahoma City, Okla.	7,233,148	4,152,748	30,000	260,000	1,020,000			15,000	92,000	1,815,748
71	Wilmington, Del.	6,429,100	4,698,100	800,000	15,000	215,000	421,900		783,100		370,000
72	Duluth, Minn.	7,569,275	4,275,375	179,375				100,000			1,426,000
73	Akron, Ohio	8,970,521	5,138,521	117,500	214,825	703,965	834,200	42,475	944,793	17,000	1,670,000
74	Norfolk, Va.	10,650,930	8,245,336	24,799	264,419	948,338		89,897	2,792,999	139,800	753,935
75	Elizabeth, N. J.	4,811,894	4,755,894		172,500	303,500	49,944		247,000	25,000	1,307,850
76	Utica, N. Y.	3,179,298	2,938,553		172,100	306,400	299,233	229,750	209,500	17,500	1,088,670
77	Somerville, Mass.	1,729,000	1,713,000			320,000		33,000	321,000		
78	Waterbury, Conn.	5,277,990	3,577,990	25,000		468,000	200,000	100,000	150,000		1,489,990
79	St. Joseph, Mo.	2,616,680	2,124,630	5,000	10,000	282,000			10,000		1,805,000
80	Manchester, N. H.	1,827,700	1,356,000		85,000	113,000	60,000	160,000	462,000	70,000	181,000
81	Troy, N. Y.	4,964,440	2,144,404		4,650	2,025		6,000	115,895		530,143
82	Hoboken, N. J.	4,331,623	3,557,221	125,000	261,147	125,137	886,451		813,267		1,257,869
83	Wilkes-Barre, Pa.	2,893,000	2,779,000	140,000	146,000	165,400		75,000	605,500	25,000	1,016,500
84	Fort Wayne, Ind.	1,016,760	825,760								668,015
85	Jacksonville, Fla.	4,585,313	2,346,813	137,500	64,000	830,000	155,000		221,000	12,500	375,000
86	Evansville, Ind.	1,888,100	307,700								291,700
87	Erie, Pa.	2,155,696	1,841,381	10,000	12,000	166,000	104,581	100,000	15,000		1,005,000
88	East St. Louis, Ill.	2,617,724	1,905,724		12,017	462,823	386,041		47,587		572,264
89	Passaic, N. J.	3,631,551	1,892,551		66,500				210,801	6,000	1,201,250
90	Harrisburg, Pa.	3,147,600	2,853,500		85,000	721,000	259,500	245,500	48,800		1,117,100
91	Peoria, Ill.	1,879,598	1,879,598	96,000		219,500	518,098	249,000			608,000
92	Wichita, Kans.	3,155,862	2,659,030	100,000	17,000	354,852	1,309,987	70,973	29,274		432,000
93	Bayonne, N. J.	4,039,600	3,421,600	32,600	96,900		652,992	7,000	958,558		1,662,550
94	South Bend, Ind.	1,236,043	1,046,043		1,043						610,500
95	Savannah, Ga.	3,727,500	1,003,000			988,000					15,000
96	Johnstown, Pa.	1,490,000	1,490,000			200,000	100,000	202,000	358,000		630,000
97	Brockton, Mass.	3,993,100	2,220,400	42,600	42,500	558,500	101,000	24,000	236,450	11,500	1,094,000
98	Sacramento, Cal.	5,337,675	4,319,295	439,900		1,039,200			62,500		1,011,000
99	El Paso, Tex.	3,877,956	2,309,956			395,000	200,000		435,000		1,169,000
100	Terre Haute, Ind.	1,330,463	1,230,463		70,000	170,000	116,463				660,000
101	Holyoke, Mass.	3,485,000	1,827,500	197,468	294,936	137,184	345,313	15,344	72,329	11,756	384,842
102	Portland, Me.	7,739,192	1,805,042	1,124,319		151,000	23,000	310,000			68,000
103	Allentown, Pa.	1,531,330	1,358,030			18,500					1,235,030
104	Springfield, Ill.	1,431,298	799,481			5,108	80,837				522,000
105	Canton, Ohio	5,711,662	4,841,962	11,000	213,800	966,430	1,736,100		284,632	8,000	1,516,000
106	Charleston, S. C.	4,154,319	386,919		500	360,973			1,796		23,000
107	Chattanooga, Tenn.	3,878,998	3,337,998	222,000	110,000	935,000	1,050,998	20,000			100,000
108	Pawtucket, R. I.	7,280,836	5,209,836		109,336	1,097,000		465,500	1,018,000		576,000
109	Berkeley, Cal.	1,780,075	1,704,125	101,430	133,695	437,500					1,031,500
110	Altoona, Pa.	2,837,649	1,796,649		13,500	329,347	882,892	36,300	6,600		523,500
111	Mobile, Ala.	3,586,500	836,500			100,000	586,500				150,000
112	Atlantic City, N. J.	10,579,250	7,737,250	116,000	450,000	1,435,000	2,201,600		371,650		1,467,000
113	Sioux City, Iowa	1,628,436	953,436				459,500		2,936		491,000
114	Little Rock, Ark.	1,562,684	1,562,684			133,839			292,914		281,000
115	Covington, Ky.	2,900,348	833,948			60,000	142,600		295,348		246,000
116	Saginaw, Mich.	1,663,900	1,288,400			192,200		424,500	596,700		43,000
117	Flint, Mich.	2,748,686	1,636,186			538,633	418,820		80,333		485,000
118	Rockford, Ill.	1,480,653	1,384,553		7,000	307,182	535,871	154,000	20,000		284,800
119	Tampa, Fla.	3,654,612	3,384,112	300,000		801,216		190,000	748,784		504,112
120	Pueblo, Colo.	3,153,340	1,542,340			90,000	397,400	206,000			410,940
121	New Britain, Conn.	3,822,000	2,431,000	215,000		1,125,000	50,000				922,000
122	San Diego, Cal.	11,001,674	3,395,265		147,000	503,015		36,500	101,000		871,000
123	Binghamton, N. Y.	2,228,509	2,228,509	130,500	77,000	255,405	41,214	411,850	15,000	88,000	1,098,540
124	York, Pa.	1,509,200	1,509,200		77,000	670,500	359,700		42,500		276,000
125	Springfield, Ohio	3,142,402	2,639,539	10,000	127,362	599,690	689,158	47,850	452,479	125,000	500,000
126	Malden, Mass.	1,959,900	1,798,900		35,000	1,043,000	89,000		182,000		195,900
127	Lancaster, Pa.	1,630,000	1,291,000		45,000	376,000	5,000		50,000		730,000
128	Augusta, Ga.	3,874,500	2,185,000			30,000			45,000	150,000	
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.										
129	Kalamazoo, Mich.	$1,545,710	$1,284,010		$105,000	$75,000	$299,250	$47,000		$28,000	$433,000
130	Davenport, Iowa	1,552,626	1,019,626		55,000	123,500			$54,500		748,000
131	Topeka, Kans.	2,617,611	1,753,511	$60,000		206,060	861,512	90,578			438,661
132	Salem, Mass.	2,450,500	1,689,500		744,500	401,500		90,500	20,000		423,000
133	Haverhill, Mass.	2,421,000	1,795,000		58,232	104,481		152,000	645,569	104,252	659,900
134	Pasadena, Cal.	2,692,509	1,196,884	50,488	82,175	63,750		85,000	10,937		791,820
135	Bay City, Mich.	1,194,000	822,000	110,000		118,000		37,000	14,000		107,000
136	McKeesport, Pa.	1,542,964	1,070,964			122,654	261,310			35,000	652,000
137	Huntington, W. Va.	2,031,200	1,941,200	205,000	47,000	215,000	505,200	25,000			924,000
138	Racine, Wis.	1,041,632	957,632		14,000	233,000	10,000	38,000	188,000		363,000
139	Lincoln, Nebr.	2,304,401	1,624,401			43,270	932,331				459,600
140	Chelsea, Mass.	2,701,220	2,210,060		75,600	17,000			157,960		846,000

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

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YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 110.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[3]	Incurred for funding.[3]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water supply systems.	Electric light and power systems and gas supply systems.	All other.			
			Funded and floating debts.	Special assessment debts.								
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.												
.....	$238,000	$196,550	$2,556,000	$1,922,000	.....	$2,930,250	$2,930,250	.....	.....	$141,500	.....	67
.....	129,500	144,500	101,150	.....	.....	466,000	386,000	.....	$80,000	.....	.....	68
.....	672,334	4,915	.....	1,720,504	.....	2,988,500	2,177,000	$811,500	.....	1,236,469	.....	69
.....	850,000	70,000	.....	.....	.....	2,710,000	2,710,000	.....	.....	25,000	$345,400	70
.....	632,100	.....	1,461,000	.....	.....	1,705,000	1,705,000	.....	.....	26,000	.....	71
.....	612,000	.....	1,456,000	502,000	.....	3,293,900	[4] 3,293,900	.....	.....	.....	.....	72
$6,800	18,600	131,150	367,213	70,000	.....	4,555,000	4,555,000	.....	.....	277,000	.....	73
.....	198,161	48,816	2,984,172	.....	.....	2,405,644	1,741,435	.....	664,209	.....	.....	74
15,000	30,400	.....	2,504,500	100,200	.....	56,000	.....	.....	56,000	.....	.....	75
121,000	364,000	130,400	.....	.....	.....	117,550	.....	.....	117,550	.....	123,195	76
.....	13,000	255,000	771,000	.....	.....	16,000	16,000	.....	.....	.....	.....	77
.....	210,000	.....	935,000	.....	.....	1,700,000	1,700,000	.....	.....	.....	.....	78
.....	.....	3,500	9,130	.....	$6,000	25,000	.....	.....	25,000	.....	461,050	79
.....	.....	145,000	80,000	.....	.....	371,700	300,000	.....	71,700	.....	100,000	80
.....	256,000	12,300	1,217,391	.....	.....	2,758,836	2,750,136	.....	8,700	61,200	.....	81
.....	87,850	500	.....	.....	.....	117,000	117,000	.....	.....	247,402	410,000	82
.....	45,000	53,600	507,000	.....	.....	.....	.....	.....	.....	114,000	.....	83
.....	17,745	140,000	.....	.....	.....	191,000	191,000	.....	.....	.....	.....	84
.....	115,000	261,813	175,000	.....	.....	1,950,500	450,000	102,500	1,398,000	.....	288,000	85
.....	16,000	.....	.....	.....	.....	397,000	397,000	.....	.....	1,183,400	.....	86
.....	113,500	242,000	73,300	.....	3,315	311,000	311,000	.....	.....	.....	.....	87
.....	352,000	50	72,942	.....	.....	.....	.....	.....	.....	712,000	.....	88
.....	261,000	25,000	122,000	.....	.....	.....	.....	.....	.....	683,000	1,056,000	89
.....	234,900	141,700	.....	.....	25,000	269,000	269,000	.....	.....	100	.....	90
.....	102,000	87,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	91
.....	50,000	294,944	.....	.....	.....	150,000	.....	.....	150,000	346,832	.....	92
3,000	2,500	5,000	500	.....	.....	93,000	93,000	.....	.....	217,000	308,000	93
.....	108,500	.....	326,000	.....	.....	190,000	190,000	.....	.....	.....	.....	94
.....	.....	.....	.....	.....	.....	999,500	804,000	.....	195,500	1,725,000	.....	95
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	96
.....	98,850	11,000	.....	.....	.....	1,772,700	1,769,700	.....	3,000	.....	.....	97
98,000	665,000	996,595	7,100	.....	.....	1,018,380	1,018,380	.....	.....	.....	.....	98
.....	60,956	.....	50,000	.....	.....	1,263,000	1,263,000	.....	.....	.....	305,000	99
.....	.....	44,000	170,000	.....	.....	.....	.....	.....	.....	.....	100,000	100
.....	132,147	202,181	34,000	.....	.....	1,657,500	435,000	1,008,500	214,000	.....	.....	101
.....	3,000	.....	125,723	.....	.....	4,345,650	4,345,650	.....	.....	80,500	1,508,000	102
.....	25,000	.....	79,500	.....	.....	172,400	172,400	.....	.....	900	.....	103
.....	138,385	45,000	8,151	.....	.....	4,117	4,117	.....	.....	627,700	.....	104
.....	82,500	23,500	.....	.....	.....	647,700	490,900	.....	156,800	116,000	106,000	105
.....	.....	650	.....	.....	.....	.....	.....	.....	.....	3,767,400	.....	106
.....	400,000	.....	500,000	.....	.....	145,000	.....	.....	145,000	396,000	.....	107
.....	100,000	.....	1,844,000	.....	.....	1,633,000	1,633,000	.....	.....	.....	438,000	108
.....	.....	.....	.....	.....	.....	75,950	.....	.....	75,950	.....	.....	109
.....	.....	3,639	.....	871	.....	732,000	732,000	.....	.....	309,000	.....	110
.....	.....	.....	.....	.....	.....	1,052,000	1,052,000	.....	.....	1,698,000	.....	111
30,000	1,163,000	187,000	316,000	.....	.....	2,842,000	2,842,000	.....	.....	.....	.....	112
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	360,000	315,000	113
.....	.....	.....	854,931	.....	.....	.....	.....	.....	.....	.....	.....	114
.....	95,000	.....	.....	.....	.....	1,549,700	1,516,700	.....	33,000	438,500	73,200	115
.....	30,000	2,000	.....	.....	.....	375,500	347,500	.....	28,000	.....	.....	116
.....	22,000	6,400	85,000	.....	.....	1,112,500	1,112,500	.....	.....	.....	.....	117
.....	.....	.....	75,700	.....	.....	96,100	96,100	.....	.....	.....	.....	118
.....	240,000	.....	600,000	.....	.....	.....	.....	.....	.....	270,500	.....	119
.....	338,000	.....	100,000	.....	.....	1,226,000	1,226,000	.....	.....	385,000	.....	120
.....	119,000	.....	.....	.....	.....	1,321,000	1,175,000	.....	146,000	70,000	.....	121
.....	1,728,750	.....	8,000	.....	.....	7,463,409	6,183,409	.....	1,280,000	143,000	.....	122
15,000	.....	96,000	.....	.....	.....	.....	.....	.....	.....	.....	.....	123
.....	76,000	.....	7,500	.....	.....	.....	.....	.....	.....	.....	.....	124
.....	54,000	34,000	.....	.....	.....	478,000	403,000	.....	75,000	24,863	.....	125
.....	207,000	41,000	6,000	.....	.....	161,000	161,000	.....	.....	.....	.....	126
.....	.....	.....	85,000	.....	.....	325,000	325,000	.....	.....	.....	14,000	127
.....	.....	1,750,000	210,000	.....	.....	1,077,500	230,500	.....	847,000	577,000	35,000	128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.												
.....	$2,000	$20,000	$274,760	.....	142,000	$119,700	$116,700	.....	$3,000	.....	.....	129
.....	37,500	1,126	.....	.....	.....	243,000	.....	.....	243,000	.....	$290,000	130
.....	.....	96,700	.....	.....	40,000	620,000	620,000	.....	.....	$204,100	.....	131
.....	10,000	.....	.....	.....	.....	708,000	708,000	.....	.....	18,000	35,000	132
.....	28,782	2,784	39,000	.....	.....	626,000	626,000	.....	.....	.....	.....	133
.....	72,714	40,000	.....	.....	.....	1,495,625	1,246,250	$249,375	.....	.....	.....	134
.....	200,000	.....	16,000	$220,000	.....	350,000	330,000	20,000	.....	22,000	.....	135
.....	.....	.....	.....	.....	.....	277,000	277,000	.....	.....	.....	195,000	136
.....	.....	20,000	.....	.....	.....	10,000	.....	.....	10,000	.....	80,000	137
.....	69,932	41,700	.....	.....	.....	14,000	.....	.....	14,000	70,000	.....	138
.....	50,000	139,200	.....	.....	.....	192,480	140,480	52,000	.....	487,520	.....	139
.....	106,000	.....	1,007,500	.....	.....	330,000	330,000	.....	.....	141,400	19,760	140

[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] Includes bonds issued for light plant.

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TABLE 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.		
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.										
141	Superior, Wis.	$1,455,824	$1,415,824		$30,000	$540,007	$191,817	$50,000	$58,000		$491,500
142	Macon, Ga.	1,902,300	929,300			159,000	358,300		86,000	$245,000	
143	Muskogee, Okla.	3,041,654	1,810,000		60,000	675,000					760,000
144	Woonsocket, R. I.	3,685,000	706,000	$100,000		359,000					247,000
145	Newton, Mass.	4,651,300	3,464,300		23,000	1,208,500	40,000	742,500	440,000	47,900	924,400
146	Montgomery, Ala.	3,846,761	2,436,761		22,166	345,000	325,000		913,095		325,000
147	Butte, Mont.	1,381,368	691,368						67,967		92,160
148	Wheeling, W. Va.	1,069,200	452,700					30,800	301,900		150,000
149	Roanoke, Va.	2,131,000	1,625,000	380,000	65,000	175,000			560,000		225,000
150	West Hoboken, N. J.	1,161,913	753,913		14,500		12,889		233,392		492,500
151	East Orange, N. J.	3,481,925	2,066,925	3,000	89,000	156,500	43,000		187,696		1,263,995
152	Lansing, Mich.	389,621	275,521			41,100	159,200	8,000			50,600
153	Galveston, Tex.	6,118,500	4,818,500	306,000	72,000	285,000			473,000		263,000
154	Fitchburg, Mass.	2,250,200	1,434,700		200	804,650	1,850	1,500	29,300		256,800
155	Chester, Pa.	1,956,100	1,349,767	65,000	41,100	90,417	628,750		32,667		471,500
156	Perth Amboy, N. J.	3,103,200	1,777,700	38,000	48,000	179,600	165,000		515,000	2,500	780,400
157	New Castle, Pa.	917,038	892,038			35,000			327,000		397,000
158	Lexington, Ky.	1,842,930	1,536,930			485,000	434,430	22,000			236,000
159	Springfield, Mo.	208,701	208,701		24,000	87,000			24,000	6,201	20,000
160	Hamilton, Ohio	2,889,152	1,986,152		54,500	366,337	103,716	19,500	488,099		623,000
161	Charlotte, N. C.	2,552,101	1,301,600	40,000		259,000	365,600		485,000		140,000
162	Decatur, Ill.	1,374,920	978,160			28,209	439,029		8,922		494,000
163	Dubuque, Iowa	1,418,685	630,903			36,381			457,522		115,000
164	Portsmouth, Va.	1,700,000	1,431,900			225,000	355,500		258,000	20,000	138,400
165	Everett, Mass.	1,578,375	1,261,375		19,000	635,000	54,000		183,260	8,000	333,178
166	San Jose, Cal.	1,211,175	1,211,175	42,625	127,625	293,250		49,500	3,750		548,625
167	Pittsfield, Mass.	2,720,800	1,255,500			569,000	60,000		64,500		507,000
168	Knoxville, Tenn.	3,469,186	1,912,290			427,000	15,000	175,000	335,000	30,000	170,000
169	Quincy, Mass.	2,053,075	1,366,575		589	650,179		17,453	258,820		419 188
170	Elmira, N. Y.	2,764,000	1,106,500	120,000			470,500	170,000			182,000
171	Joliet, Ill.	989,324	646,824			135,900	426,800		29,600		29,750
172	New Rochelle, N. Y.	3,213,846	3,169,013	87,000	188,215	530,322		76,220	1,149,980		718,000
173	Auburn, N. Y.	1,173,394	881,265		21,498	259,298	262,206	6,810	39,464	2,179	280,000
174	Cedar Rapids, Iowa	1,221,600	898,600		7,500	213,000		267,100			409,000
175	Niagara Falls, N. Y.	3,696,908	2,422,008	68,800	59,500	1,012,800	602,536	276,000	1,047		398,919
176	Mount Vernon, N. Y.	4,582,373	3,737,373	209,000	248,000	651,500	337,000	60,000	650,000		1,237,050
177	Amsterdam, N. Y.	1,254,422	668,422			283,000	58,669	150,000			138,850
178	Lorain, Ohio	2,505,282	2,020,282	30,000	79,000	123,450	532,133	75,000	560,199		535,500
179	Quincy, Ill.	510,800	237,800				32,800				182,500
180	Jamestown, N. Y.	1,969,993	1,369,493	65,000	25,000	358,000	306,639	77,520		83,334	434,000
181	Taunton, Mass.	2,598,719	1,233,219	735	42,346	565,000	20,000	38,184	293,400	2,000	266,654
182	Oshkosh, Wis.	1,342,750	691,750		3,000	35,000		225,000			301,000
183	Waterloo, Iowa	1,619,779	886,779			107,500	18,000	195,279			497,000
184	Fresno, Cal.	1,320,300	1,281,300	53,000		644,500					536,800
185	Everett, Wash.	3,529,618	1,291,618			163,939			717,588		400,000
186	Lima, Ohio	2,040,061	1,124,061		73,000	63,902	601,459	37,000	56,000		192,700
187	Jackson, Mich.	1,190,794	1,018,919			189,000	181,729	4,500		150,000	326,000
188	Stockton, Cal.	1,440,375	1,440,375			597,450	144,925				698,000
189	Shreveport, La.	2,367,575	784,156		58,350	3,200	306,339		25,179		79,000
190	Austin, Tex.	2,902,324	1,543,000			338,000	645,000			50,000	510,000
191	Columbia, S. C.	2,163,754	548,754			200,000	75,000				273,000
192	Boise, Idaho	1,077,558	953,227	30,500	46,250	140,631	235,269		91,977		405,000
193	Aurora, Ill.	1,180,200	858,200			30,741	461,116	22,500	8,843		335,000
194	Williamsport, Pa.	553,200	339,200			45,800	31,500	11,900			250,000
195	Waco, Tex.	2,772,500	1,841,000	49,000	65,000	246,000		75,000	655,000		646,000
196	Joplin, Mo.	674,500	584,500			19,000		73,500			492,000
197	Orange, N. J.	2,372,178	1,802,328	50,000	16,875	1,086,455			43,698	300	580,000
198	Lynchburg, Va.	2,959,800	1,768,300			100,000			565,000	34,300	245,200
199	Bellingham, Wash.	1,590,765	888,765			40,428			543,537		296,000
200	Colorado Springs, Colo.	1,994,636	664,236	110,000		74,200		21,000	51,336		407,700
201	Brookline, Mass.	1,514,092	1,168,140			176,600	28,700	6,250	201,000		163,400
202	Danville, Ill.	816,126	816,126		1,500	167,789	384,254	78,000	683		183,900
203	Kenosha, Wis.	892,500	644,500	18,000		206,500					166,000
204	Newport, Ky.	1,155,750	477,250			95,050	219,600		5,000		67,600
205	La Crosse, Wis.	1,054,561	525,561		9,000	108,000		98,000	83,561		152,000
206	Council Bluffs, Iowa	1,073,000	454,000		20,000	70,000	175,000				189,000
207	Tulsa, Okla.	2,674,175	1,726,793	125,000	95,000	365,000	21,046		37,000		874,440
208	Winston-Salem, N. C.	1,911,933	821,933		8,000	165,000	423,933			90,000	120,000
209	Ogden, Utah	1,551,185	551,185			85,366	160,091		109,559		195,000
210	Norristown, Pa.	956,955	705,305			52,188	223,162				411,250
211	Stamford, Conn.	1,931,330	1,809,080	186,750		160,000					651,550
212	Zanesville, Ohio	1,533,978	903,878		54,800	132,958	281,552		13,368		324,500
213	Madison, Wis.	2,449,400	2,181,900	7,000	36,000	665,500		5,833	733,400	1,500	604,000
214	Waltham, Mass.	868,080	700,980	615	35,345	197,630		100	42,770		309,840
215	Easton, Pa.	946,200	769,300	16,200	37,100	117,601	17,100	1,000	157,399	1,500	369,500
216	Charleston, W. Va.	1,761,700	1,511,700				70,000	60,000	555,500		826,200
217	Poughkeepsie, N. Y.	2,282,369	1,700,369			330,000	121,369				365,000
218	Newport, R. I.	1,380,500	1,272,500	171,000	94,000	148,000			357,000		380,000
219	Wilmington, N. C.	2,014,375	1,036,975			210,000			455,000		143,975

[1] Exclusive of school and other departmental buildings.
[2] Exclusive of refunding bonds issued to redeem former debt obligations whose purpose of issue was reported.

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YEAR, CLASSIFIED BY PURPOSE FOR WHICH INCURRED: 1917—Continued.

assigned to each, see page 19. For a text discussion of this table, see page 110.]

INCURRED FOR GENERAL PURPOSES—continued.					Incurred for purposes of municipal service enterprises.	INCURRED FOR PURPOSES OF PUBLIC SERVICE ENTERPRISES AND INVESTMENTS.				Incurred for refunding.[3]	Incurred for funding.[3]	City number.
Libraries, art galleries, and museums.	Parks and gardens.	Miscellaneous purposes.	Combined or unreported purposes.			Total.	Water supply systems.	Electric-light and power systems and gas supply systems.	All other.			
			Funded and floating debts.	Special assessment debts.								
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.												
		$54,500				$40,000			$40,000			141
			$81,000			973,000	$857,000		116,000			142
	$280,000	35,000				1,015,584	915,584	$100,000			$216,070	143
						650,000	650,000			$200,000	2,129,000	144
$30,000	5,000	3,000				1,187,000	1,187,000					145
	42,500	464,000				935,000	825,000		110,000		475,000	146
				$531,241						690,000		147
						450,000	350,000	100,000		136,500		148
	120,000	100,000								506,000		149
			632							135,000	273,000	150
	52,000	40,000	35,000	196,734		1,265,000	1,265,000				150,000	151
				16,621		114,100	69,100	40,000	5,000			152
		2,041,500	1,378,000			874,000	874,000				426,000	153
		38,400	302,000			650,500	650,500				165,000	154
	2,000	18,333				45,833			45,833	541,000	19,500	155
	38,000			11,200	$150,000	1,007,500	902,000		105,500		168,000	156
				133,038		25,000			25,000			157
	94,500	265,000								256,000	50,000	158
	47,500											159
10,000	3,000	228,000	90,000			658,000	260,500	397,500		245,000		160
		12,000				870,501	805,501		65,000		380,000	161
	8,000				75,000	321,760	321,760					162
	22,000					129,000	129,000			658,782		163
		150,000	285,000			25,400			[4] 25,400	222,700	20,000	164
900	18,000	10,037				204,000	204,000			113,000		165
	99,000	46,800										166
	31,000	2,000	22,000			1,465,300	1,465,300					167
	50,000	275,000	435,290			1,301,896	1,286,896		15,000	60,000	195,000	168
	19,000		1,346			596,500	594,500		2,000	90,000		169
	16,000		148,000			1,480,000	1,480,000				177,500	170
	14,000	10,774				213,500	213,500			52,000	77,000	171
29,490	75,000	73,500	241,286							44,833		172
	9,810				1,907	251,517	230,000		21,517		38,705	173
	2,000					282,000	282,000				41,000	174
			2,406			1,274,900	1,235,500		39,400			175
		115,000	823	229,000						355,000	490,000	176
		2,903	35,000			586,000	586,000					177
	85,000					485,000	465,000		20,000			178
	22,500					130,000	130,000			143,000		179
	20,000					600,500	532,500	68,000				180
3,200	1,700					1,365,500	924,500	408,000	33,000			181
50,000	65,000	2,750	10,000			560,000	540,000		20,000		91,000	182
	69,000					500,000	500,000			10,000	214,000	183
	47,000					39,000			39,000			184
				10,091		1,625,000	1,625,000				613,000	185
		100,000				916,000	916,000					186
15,000	22,500	4,000	126,190			126,875	105,875		21,000	45,000		187
												188
	132,400	6,088	173,600		19,015	1,376,404	1,176,000		200,404	188,000		189
						1,234,324	1,192,324		42,000	125,000		190
			754			765,000	765,000			850,000		191
3,600										87,555	36,476	192
						322,000	322,000					193
										214,000		194
	95,000	10,000				819,000	819,000			112,500		195
						90,000			90,000			196
	25,000				90,850	479,000	479,000					197
		372,300	451,500			887,500	833,000		54,500	304,000		198
	8,800					183,000	183,000			519,000		199
						1,330,400	1,330,400					200
146,400	202,290	153,500				345,952	345,952					201
												202
	118,000	136,000				248,000	248,000					203
		90,000				678,000	641,000		37,000	500		204
	75,000					529,000	529,000					205
						561,000	561,000				58,000	206
8,307	165,000	36,000				786,005	678,000		108,005		161,377	207
	15,000					520,000	520,000			490,000	80,000	208
				1,169		550,000	550,000			450,000		209
	18,000	705			39,750					125,500	86,400	210
33,000	300,000	12,000	465,780								122,250	211
	68,500	28,200				553,037	531,037		22,000	77,063		212
	128,667					267,500	242,500		25,000			213
60,000	53,400	1,280				167,100	162,000		5,100			214
	19,900	32,000			34,300					142,600		215
										250,000		216
		177,000	707,000			499,000	499,000				83,000	217
	61,000	9,500	52,000							108,000		218
		228,000				470,000	470,000				507,400	219

[3] Includes funded debt obligations issued to redeem revenue loans, judgments, warrants, and other temporary obligations.
[4] Includes bonds issued for a ferry owned but not operated by the city.

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TABLE 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.	3¼ per cent.	3½ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4¼ per cent.	4½ per cent.
	Grand total	$3,577,044,378	$441,375,078	$20,227,000	$545,602,857	$15,489,300	$12,464,922	$1,044,264,320	$377,475,884	$667,743,717
	Group I	2,196,690,176	430,183,754	19,561,000	431,923,050	1,045,000	9,389,500	552,004,309	328,823,836	296,699,452
	Group II	430,318,243	2,697,000		45,061,567	13,352,300	1,248,000	162,895,082	17,763,144	99,904,497
	Group III	495,572,486	7,029,400	358,000	47,832,310	120,000	335,000	188,261,798	18,014,229	124,100,601
	Group IV	263,735,894	644,000	119,000	11,243,527	228,000	825,000	85,316,667	9,093,168	94,772,688
	Group V	190,727,579	820,924	189,000	9,542,403	744,000	667,422	55,786,464	3,781,507	52,266,479
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.									
1	New York, N. Y.	$1,456,815,449	$417,066,954	$11,646,000	$274,489,649	$20,000	$6,409,500	$180,567,117	$288,699,436	$211,209,768
2	Chicago, Ill.	111,067,128			1,679,750			70,664,450		1,799,500
3	Philadelphia, Pa.	149,033,340	9,153,400	5,000	37,018,000			95,824,325	7,000,000	10,000
4	St. Louis, Mo.	24,823,000		2,706,000	1,880,000	925,000		16,182,000		2,750,000
5	Boston, Mass.	128,441,881	3,963,400		59,042,331			59,962,550	5,472,000	1,600
6	Cleveland, Ohio	79,644,791			1,500,000			35,096,706	5,987,000	26,378,466
7	Detroit, Mich.	32,950,080			7,087,920	100,000		24,701,866		302,418
8	Baltimore, Md.	94,209,580		1,704,000	46,978,300			37,804,000		3,973,000
9	Pittsburgh, Pa.	65,524,027		3,500,000	2,247,100			27,559,620	21,665,400	7,994,500
10	Los Angeles, Cal.	54,180,900					2,980,000	3,641,675		42,280,200
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.									
11	Buffalo, N. Y.	$42,568,650	$235,000		$6,221,632			$18,429,109	$8,493,322	$8,031,499
12	San Francisco, Cal.	45,745,900			3,033,900					9,604,000
13	Milwaukee, Wis.	18,663,104	32,000		1,057,490			4,578,130		12,081,821
14	Cincinnati, Ohio	82,197,087	2,130,000		22,794,490	$6,791,000	$9,000	31,092,769	1,638,060	16,260,690
15	Newark, N. J.	60,212,004			8,810,000	512,000	75,000	30,604,664	4,329,800	12,596,920
16	New Orleans, La.	48,159,527						31,037,000		
17	Washington, D. C.	6,049,300				6,049,300				
18	Minneapolis, Minn.	30,702,657	300,000		870,000			22,651,742	1,052,962	3,478,242
19	Seattle, Wash.	44,443,455					1,110,000	3,550,437	255,000	16,735,830
20	Jersey City, N. J.	35,816,131			533,055		54,000	14,265,581	1,994,000	15,657,495
21	Kansas City, Mo.	15,760,428			1,741,000			6,685,650		5,458,000
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.									
22	Portland, Oreg.	$32,489,069						$10,221,500		$3,200,000
23	Indianapolis, Ind.	6,887,081			$2,035,000			4,095,200	$509,500	36,000
24	Denver, Colo.	7,552,291						133,000		30,000
25	Rochester, N. Y.	22,928,175	$495,000	$100,000	6,865,000		$335,000	3,472,200	820,000	9,205,900
26	Providence, R. I.	24,276,830	2,644,000	258,000	5,525,000			15,849,830		
27	St. Paul, Minn.	19,280,184			99,000			10,302,140	1,200,000	6,439,000
28	Louisville, Ky.	14,274,500	2,398,400		388,000			8,912,800		2,247,300
29	Columbus, Ohio	23,546,893			548,000			15,149,000	13,000	5,782,950
30	Oakland, Cal.	9,429,846						892,500		6,343,915
31	Toledo, Ohio	17,273,720	25,000		1,238,000	$120,000		7,509,965	1,010,000	5,095,333
32	Atlanta, Ga.	6,140,000			1,018,000			1,522,000		3,570,000
33	Birmingham, Ala.	8,862,898						3,000		29,000
34	Omaha, Nebr.	21,883,198						2,223,000		16,965,679
35	Worcester, Mass.	14,035,900			5,255,500			8,780,400		
36	Richmond, Va.	17,596,755			508,970			13,874,475		1,151,000
37	Syracuse, N. Y.	12,072,100	1,000,000		2,674,850			2,568,800	235,356	5,262,441
38	Spokane, Wash.	11,728,747						520,000	300,000	6,264,000
39	New Haven, Conn.	4,761,000			1,385,000			2,126,000	150,000	888,000
40	Memphis, Tenn.	13,936,366						3,505,479	1,000,000	6,440,000
41	Scranton, Pa.	4,159,562			288,000			1,694,000	624,000	977,000
42	Paterson, N. J.	7,743,824						3,009,624	569,000	3,837,200
43	Grand Rapids, Mich.	4,972,927			130,000			1,437,600		3,128,000
44	Fall River, Mass.	8,417,750			1,851,250			6,243,000	144,000	179,500
45	Dayton, Ohio	9,302,895			154,000			3,255,900		2,464,700
46	Dallas, Tex.	6,900,944						2,186,750	307,000	3,178,000
47	San Antonio, Tex.	7,662,000						19,000		790,000
48	Bridgeport, Conn.	6,385,191			558,000			1,163,800	3,042,000	1,606,000
49	New Bedford, Mass.	10,602,978			1,057,000			8,662,243	135,000	253,000
50	Salt Lake City, Utah	9,474,578						3,302,000	600,000	3,103,000
51	Nashville, Tenn.	8,859,727			70,000			2,840,000		2,767,000
52	Cambridge, Mass.	11,848,350	100,000		5,749,700			5,348,700		174,950
53	Lowell, Mass.	5,158,838			36,000			4,778,408	600	304,730
54	Tacoma, Wash.	11,259,851							200,000	3,667,000
55	Houston, Tex.	15,481,704						175,000		1,900,000
56	Trenton, N. J.	8,541,702			654,500			3,292,979	117,000	3,383,678
57	Hartford, Conn.	12,163,340			4,966,000			4,299,100	100,000	2,739,000
58	Reading, Pa.	2,952,000			591,000			2,201,500		
59	Youngstown, Ohio	6,519,232						328,000		3,119,300
60	Fort Worth, Tex.	6,213,396						673,000		1,366,000
61	Camden, N. J.	7,296,200			236,200			3,423,000	2,815,500	
62	Albany, N. Y.	9,888,170			426,440			3,844,005	3,070,273	2,309,525
63	Springfield, Mass.	9,262,197	267,000		2,626,400			5,033,500	577,500	718,000
64	Lynn, Mass.	6,181,800	100,000		858,500			4,425,300	216,500	431,500
65	Des Moines, Iowa	4,635,177						918,000	258,000	2,679,500
66	Lawrence, Mass.	4,732,600			39,000			4,046,100		73,500

[1] $10,298,600 at 2½ per cent; $1,000,000 at 2¾ per cent; $1,600,000 at 2¾ per cent; $8,699,000 at 3.3 per cent; $5,250,000 at 3½ per cent; $2,500,000 at 3¾ per cent; $1,525,000 at 3¾ per cent; $450,000 at 3¼ per cent; $300,000 at 3 1/16 per cent; $500,000 at 3 11/16 per cent.

[2] At 2½ per cent.

[3] At 3¼ per cent.

[4] At 4.1 per cent.

[5] At ½ per cent.

[6] $17,000 at 4¾ per cent; $18,473 at 4.9 per cent.

[7] $35,000 at 3.9 per cent; $743,000 at 3¾ per cent.

[8] $700,000 at 3.9 per cent; $700,000 at 3.35 per cent; $650,000 at 3.45 per cent; $300,000 at 3.95 per cent; $500,000 at 3.24 per cent; $100,000 at 3.64 per cent; $250,000 at 3.31 per cent.

[9] $6,000 at 4.9 per cent; $100,000 at 4.15 per cent; $332,681 at 4.65 per cent.

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AND REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1917.

assigned to each, see page 19. For a text discussion of this table, see page 112.]

4¾ per cent.	5 per cent.	5¼ per cent.	5½ per cent.	5¾ per cent.	6 per cent.	7 per cent.	8 per cent.	Other reported rates.	Rates not reported.	Noninterest-bearing.	City number.
$8,379,964	$260,412,548	$211,615	$9,070,371	$12,798	$79,028,344	$6,086,101	$850,643	$63,072,506	$16,045,992	$9,230,418	
	39,041,030		491,000		30,364,314	2,686,261		49,886,573	1,921,504	2,660,593	
1,391,301	63,336,941				1,279,455	1,780,966		4,416,681	10,279,398	4,911,911	
3,028,980	62,313,125	67,615	5,700,660	12,798	32,454,269	152,600	499,050	3,208,071	1,780,734	243,246	
414,863	49,704,721	69,000	1,575,464		5,802,173	9,537	73,505	1,618,000	1,146,698	1,079,883	
3,544,820	46,016,731	75,000	1,303,247		9,128,133	1,456,737	278,088	3,883,181	917,658	325,785	
GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.											
	$5,216,160				$27,244,600	$2,099,000		[1] $32,122,600		$24,665	1
	23,164,140				36,000			[2] 13,612,500	$35,539	45,249	2
	65							[3] 1,000		21,550	3
	380,000										4
											5
	6,289,118				18,250			[4] 2,285,000		2,090,251	6
	267,878				3,500					486,498	7
	1,948,900							[5] 1,800,000		1,380	8
	438,969				197,000			[6] 35,473	1,885,965		9
	1,335,800		$491,000		2,864,964	587,261					10
GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.											
					$100,000	$895,000				$163,088	11
	$33,108,000										12
	521,480									392,183	13
$282,986	409,943				10,149			[7] $778,000			14
					11,300			[8] 3,200,000	$72,320		15
	13,238,871					117,000				3,766,656	16
											17
1,068,315	240,805				11,926			[9] 438,681		589,984	18
40,000	12,451,842				93,268				10,207,078		19
	3,311,000					1,000					20
	55,000				1,052,812	767,966					21
GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.											
	$5,195,000		$168,500		$13,704,069						22
	25,476				185,905						23
	1,393,500		1,820,000		4,175,791						24
	7,775							[10] $1,627,300			25
											26
	141,801	$4,165	134,152	$12,798	924,621			[11] 22,507			27
	328,000										28
	1,278,000								$775,913		29
	1,193,551		939,500		59,550					$830	30
$282,000	1,953,322		28,000						12,100		31
	25,000				5,000						32
	6,135,195		87,000		2,103,703	$65,000	$440,000				33
110,880	928,964		1,077,508		550,831					26,336	34
											35
	1,199,080	63,450	50,000		280,000				453,500	16,280	36
									330,653		37
											38
	1,273,612		300,000		3,064,679	6,200	256				39
175,000	36,000									1,000	40
	2,411,000				407,784				169,103	3,000	41
					576,562						42
	328,000										43
	268,327								9,000		44
											45
	3,307,735		100,000		20,560						46
	1,047,000				18,000			[12] 164,194			47
	5,797,000		996,000		60,000						48
	1,000				5,000			[13] 9,391			49
	218,000				1,000			[14] 250,000	26,735		50
	102,000				2,341,732					25,846	51
	3,121,000				58,027				3,700		52
					25,000			[15] 450,000			53
11,100	2,000				26,000						54
	6,093,500				1,299,293					58	55
2,429,000	9,649,350				1,124,833	75,500	4,850			123,171	56
	1,049,145									44,400	57
	35,500				23,481					259	58
	139,000				20,500						59
	3,047,932				24,000						60
	2,995,643				1,114,961	5,900	53,944	[16] 1,882		2,066	61
	821,500										62
	139,927				95,000			[17] 3,000			63
								[18] 39,797			64
								[19] 150,000			65
21,000	600,290				158,387						66
	24,000							[20] 550,000			

[10] $225,000 at 3¼ per cent; $200,000 at 3.1 per cent; $150,000 at 3.06 per cent; $325,000 at 3¾ per cent; $50,000 at 3½ per cent; $350,000 at 3.31 per cent; $20,000 at 3.45 per cent; $129.500 at 3.89 per cent; $4,500 at 4⅝ per cent; $2,800 at 4.55 per cent; $20,500 at 4.85 per cent; $150,000 at 4.11 per cent.

[11] $8,124 at 5.9 per cent; $4,311 at 5.95 per cent; $4,359 at 5.97 per cent; $5,713 at 5.99 per cent.

[12] At 3.26 per cent.

[13] At 2 per cent.

[14] At 2¼ per cent.

[15] At 2.79 per cent.

[16] $1,350 at 8½ per cent; $532 at 10 per cent.

[17] At 2 per cent.

[18] At 2½ per cent.

[19] $50,000 at 3.29 per cent; $100,000 at 3.59 per cent.

[20] $150,000 at 3.07 per cent; $200,000 at 3.49 per cent; $200,000 at 3.54 per cent.

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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.	3¼ per cent.	3½ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4¼ per cent.	4½ per cent.
	GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.									
67	Yonkers, N. Y.	$14,193,700		$119,000	$1,068,850			$3,514,991	$2,153,000	$4,288,010
68	Schenectady, N. Y.	7,195,809	$55,000		338,945		$400,000	1,771,911	784,000	1,892,500
69	Kansas City, Kans.	8,217,173								5,303,064
70	Oklahoma City, Okla.	7,774,212						100,000		2,843,000
71	Wilmington, Del.	6,429,100			12,100			2,602,900		3,804,100
72	Duluth, Minn.	7,575,275						2,900,375		2,250,000
73	Akron, Ohio	10,046,922				$90,000		3,074,830		4,472,921
74	Norfolk, Va.	10,759,550						4,763,000		3,778,000
75	Elizabeth, N. J.	5,002,899						3,833,399	189,000	980,500
76	Utica, N. Y.	3,179,298			203,620			815,212	254,535	1,740,002
77	Somerville, Mass.	2,129,000			376,000	100,000	50,000	1,197,000	99,000	57,000
78	Waterbury, Conn.	5,277,990			400,000			1,693,000	2,135,000	980,440
79	St. Joseph, Mo.	2,626,380			107,700			1,586,350		910,000
80	Manchester, N. H.	1,850,700			670,000			1,150,700		
81	Troy, N. Y.	5,114,440			763,862			1,743,254		2,457,324
82	Hoboken, N. J.	5,320,533			196,000			2,692,474		2,036,962
83	Wilkes-Barre, Pa.	2,893,000			166,000			352,500		2,040,000
84	Fort Wayne, Ind.	1,016,760			266,000			584,000		144,778
85	Jacksonville, Fla.	4,879,582								1,898,000
86	Evansville, Ind.	1,888,100			13,200			1,858,400		
87	Erie, Pa.	2,159,696			1,500			704,800	637,000	686,000
88	East St. Louis, Ill.	2,874,802						114,400		1,116,800
89	Passaic, N. J.	3,643,170			193,000			533,000		2,639,750
90	Harrisburg, Pa.	3,262,600	65,000		393,600			2,579,100		99,000
91	Peoria, Ill.	2,064,598			40,000			683,000		419,000
92	Wichita, Kans.	3,158,015						218,814		522,858
93	Bayonne, N. J.	4,881,049						286,742		2,717,735
94	South Bend, Ind.	1,307,743			35,000			1,128,816		9,000
95	Savannah, Ga.	4,121,500								3,712,500
96	Johnstown, Pa.	1,490,000			94,000			198,000		1,198,000
97	Brockton, Mass.	4,393,100			994,650			2,710,750		287,700
98	Sacramento, Cal.	5,337,675						834,500		4,271,075
99	El Paso, Tex.	3,914,275								
100	Terre Haute, Ind.	1,330,463						1,089,000	125,000	
101	Holyoke, Mass.	3,685,748			541,000		25,000	2,768,500		250,500
102	Portland, Me.	7,989,192			1,023,000			6,436,150		30,000
103	Allentown, Pa.	1,531,330	10,000		168,500			1,221,800		120,950
104	Springfield, Ill.	1,745,866			349,000			409,035	522,000	
105	Canton, Ohio	5,875,062						857,932		1,395,480
106	Charleston, S. C.	4,220,819						3,350,000		100,000
107	Chattanooga, Tenn.	4,032,137			150,000				50,000	3,086,000
108	Pawtucket, R. I.	7,455,836			421,000			4,833,836	454,000	1,647,000
109	Berkeley, Cal.	1,825,817								780,075
110	Altoona, Pa.	2,918,649						2,309,500		
111	Mobile, Ala.	3,625,750	247,000					60,000		2,443,000
112	Atlantic City, N. J.	11,009,250	167,000		80,000			1,777,000		7,772,000
113	Sioux City, Iowa	1,909,153						315,000	344,000	949,400
114	Little Rock, Ark.	1,577,684								
115	Covington, Ky.	3,094,655						2,460,800		165,000
116	Saginaw, Mich.	1,663,900			213,500			1,447,800		
117	Flint, Mich.	2,778,686						1,301,400	196,633	924,195
118	Rockford, Ill.	2,230,253						637,600		180,000
119	Tampa, Fla.	3,654,612								
120	Pueblo, Colo.	3,283,660						54,310		1,763,630
121	New Britain, Conn.	3,822,000			381,000			2,897,000	431,000	113,000
122	San Diego, Cal.	11,001,674								8,405,674
123	Binghamton, N. Y.	2,353,616	85,000		387,000			347,500	176,000	776,890
124	York, Pa.	1,509,200			242,000	38,000		621,000	539,000	
125	Springfield, Ohio	3,181,602	15,000					404,836	4,000	1,587,875
126	Malden, Mass.	2,309,900			286,500		350,000	1,668,400		
127	Lancaster, Pa.	1,648,000			371,000			1,245,000		
128	Augusta, Ga.	4,492,734			296,000			577,000		2,726,000
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.									
129	Kalamazoo, Mich.	$1,545,710						$90,000		$1,295,710
130	Davenport, Iowa	1,552,626						730,000		684,000
131	Topeka, Kans.	2,617,611					$13,000	826,061		1,459,281
132	Salem, Mass.	2,780,805			$203,000			2,085,500		214,000
133	Haverhill, Mass.	2,541,000			134,000			2,287,000		
134	Pasadena, Cal.	2,692,509						554,999		2,051,650
135	Bay City, Mich.	1,230,000						787,000		47,000
136	McKeesport, Pa.	1,632,964			124,000			959,000		315,000
137	Huntington, W. Va.	2,031,200						25,000		325,000
138	Racine, Wis.	1,041,632			32,000			178,000		789,000
139	Lincoln, Nebr.	2,349,205						430,700	$49,200	936,400
140	Chelsea, Mass.	3,011,220			500,000			2,216,220		

[1] $362,000 at 3¾ per cent; $200,000 at 4½ per cent.
[2] $200,000 at 3.48 per cent; $225,000 at 3.55 per cent.
[3] $100,000 at 3.2 per cent; $50,000 at 3.55 per cent; $50,000 at 3.56 per cent; $25,000 at 3.74 per cent; $25,000 at 3.85 per cent.

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REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1917—Contd.

assigned to each, see page 19. For a text discussion of this table, see page 112.]

4¾ per cent.	5 per cent.	5¼ per cent.	5½ per cent.	5¾ per cent.	6 per cent.	7 per cent.	8 per cent.	Other reported rates.	Rates not reported.	Noninterest-bearing.	City number.
GROUP IV.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1917.											
	$2,001,100		$70,000		$416,500			[1] $562,000	$249		67
	1,527,513				940			[2] 425,000			68
	2,801,454				111,740				500	$415	69
	4,121,500				707,712				2,000		70
	10,000										71
	2,424,900										72
	1,656,520	$69,000	537,250		146,401						73
	2,139,000				76,550		$3,000				74
											75
	165,929										76
								[3] 250,000			77
$15,000	54,150				400						78
					11,600	$2,500		[4] 1,000		7,230	79
	30,000										80
	150,000										81
	394,460					137				500	82
	333,400									1,100	83
					18,532		1,450			2,000	84
	2,646,269				276,250	400	58,663				85
	16,000									500	86
					127,081					3,315	87
	1,643,602										88
	277,420										89
	125,400									500	90
	922,598										91
	2,340,843				75,500						92
	1,876,072									500	93
	131,927								3,000		94
	15,000				394,000						95
											96
									400,000		97
					210,000					22,100	98
	3,797,000				107,275		10,000				99
					116,463						100
					500			[5] 100,000		248	101
									500,042		102
										10,080	103
	459,428				6,353						104
	2,688,900		752,450					[6] 168,000	12,300		105
	683,000				65,000	1,500				21,319	106
	610,000				136,135					2	107
								[7] 100,000			108
	1,000,000				45,742						109
	450,221				120,428					38,500	110
	842,990				32,760						111
	1,213,250										112
	100				297,717					2,936	113
	402,100		215,764		97,889	5,000		[8] 2,000		854,931	114
	2,306				291,142			[9] 10,000	165,407		115
										2,600	116
	326,458				30,000						117
	1,412,653										118
	3,022,980				631,240		302				119
	945,000				520,720						120
											121
	2,596,000										122
375,000	118,619									87,607	123
	6,000								63,200		124
24,863	1,047,659				97,369						125
	5,000										126
					14,000					18,000	127
	270,000				618,234					5,500	128
GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.											
$75,000	$7,000				$3,000				$75,000		129
37,500	100,000									$1,126	130
	317,769				1,500						131
					2,500			[10] $275,000		805	132
								[11] 120,000			133
	76,360									9,500	134
	395,500						$500				135
	90,000				144,964						136
	1,422,200				259,000						137
	34,932				7,700						138
	883,101						44,804				139
								[12] 295,000			140

[4] At 10 per cent.
[5] At 3.16 per cent.
[6] At 4¾ per cent.
[7] At 3.79 per cent.
[8] At 10 per cent.
[9] At 2.7 per cent.
[10] $200,000 at 3.17 per cent; $75,000 at 3.29 per cent.
[11] $75,000 at 2.94 per cent; $45,000 at 3.18 per cent.
[12] $225,000 at 3.45 per cent; $70,000 at 3.61 per cent.

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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.	3¼ per cent.	3½ per cent.	3.65 per cent.	3¾ per cent.	4 per cent.	4¼ per cent.	4½ per cent.
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917—Continued.									
141	Superior, Wis	$1,455,824			$200,000			$281,750		$578,700
142	Macon, Ga	1,931,581						213,000		1,517,000
143	Muskogee, Okla	3,180,255								375,000
144	Woonsocket, R. I	4,385,000			271,000			2,064,000		1,350,000
145	Newton, Mass	4,901,300	$75,000		969,800	$114,000		3,454,600		
146	Montgomery, Ala	3,846,761			17,500					1,954,000
147	Butte, Mont	1,936,723						2,400		89,760
148	Wheeling, W. Va	1,105,035						865,900		158,500
149	Roanoke, Va	2,151,000						492,000		1,419,000
150	West Hoboken, N. J	1,588,413						272,500		313,000
151	East Orange, N. J	3,966,725			424,000		$33,300	2,554,995	$212,000	552,734
152	Lansing, Mich	389,621						124,100	8,000	14,000
153	Galveston, Tex	6,118,500								92,500
154	Fitchburg, Mass	2,616,800	216,600		117,300			2,132,900		
155	Chester, Pa	2,045,100	16,500		501,000			401,000	380,000	699,500
156	Perth Amboy, N. J	3,721,794				124,000	35,000	654,000	268,854	2,136,600
157	New Castle, Pa	917,038			137,000			80,000	570,000	47,000
158	Lexington, Ky	2,080,630			237,700			387,500		846,570
159	Springfield, Mo	248,701						20,000		
160	Hamilton, Ohio	2,889,152			16,000			1,775,108		407,826
161	Charlotte, N. C	2,827,612						40,000		1,740,000
162	Decatur, Ill	1,416,678						381,000	225,000	42,000
163	Dubuque, Iowa	1,649,902			13,250			760,532		129,000
164	Portsmouth, Va	2,085,453						351,900		695,000
165	Everett, Mass	2,026,375						1,449,415	4,000	112,960
166	San Jose, Cal	1,211,175						444,250		515,925
167	Pittsfield, Mass	2,830,800			149,000			2,328,500		238,300
168	Knoxville, Tenn	3,496,220						164,000		1,755,000
169	Quincy, Mass	2,728,075			310,374			1,742,625		76
170	Elmira, N. Y	2,821,524			517,500			356,000		1,890,500
171	Joliet, Ill	1,128,324						45,000		239,350
172	New Rochelle, N. Y	3,776,031			498,779		47,122	544,700	232,750	1,261,159
173	Auburn, N. Y	1,205,448						548,185	3,300	454,614
174	Cedar Rapids, Iowa	1,289,152						201,000	215,000	554,000
175	Niagara Falls, N. Y	3,696,908			35,000			1,157,419	360,000	1,081,900
176	Mount Vernon, N. Y	4,591,873			316,000			1,478,750	305,000	2,002,300
177	Amsterdam, N. Y	1,275,374	161,000	$112,000	30,000		269,000	213,000	143,000	202,850
178	Lorain, Ohio	2,541,160						433,500		670,216
179	Quincy, Ill	510,800						143,000		136,800
180	Jamestown, N. Y	2,115,993			70,000			851,474		566,717
181	Taunton, Mass	2,658,719	60,000		458,500			1,959,219		176,000
182	Oshkosh, Wis	1,342,750			10,000			375,000		955,000
183	Waterloo, Iowa	1,684,510						208,000	177,000	746,000
184	Fresno, Cal	1,320,300								726,500
185	Everett, Wash	3,819,308					250,000		150,000	
186	Lima, Ohio	2,090,061			250,000			611,000		207,000
187	Jackson, Mich	1,190,794			15,000			524,500		606,294
188	Stockton, Cal	1,440,375						61,200		
189	Shreveport, La	2,602,694						187,000		385,000
190	Austin, Tex	2,952,224	22,324							
191	Columbia, S. C	2,304,848						50,000		390,000
192	Boise, Idaho	1,216,750								69,286
193	Aurora, Ill	1,180,200						409,000		643,000
194	Williamsport, Pa	563,200	22,000		249,700			31,500		
195	Waco, Tex	2,788,069						163,000		
196	Joplin, Mo	674,775								490,000
197	Orange, N. J	2,731,386						504,000	125,000	1,201,767
198	Lynchburg, Va	2,959,800			130,000			1,003,000		1,761,000
199	Bellingham, Wash	1,646,094					20,000		65,000	176,000
200	Colorado Springs, Colo	2,023,593						1,540,300		18,000
201	Brookline, Mass	1,514,092		25,000	365,800			865,712		
202	Danville, Ill	816,126						159,000		
203	Kenosha, Wis	892,500			106,000			27,500		650,500
204	Newport, Ky	1,186,350				506,000		429,600		30,600
205	La Crosse, Wis	1,054,561			171,000			695,000		150,000
206	Council Bluffs, Iowa	1,109,315						107,000		721,000
207	Tulsa, Okla	2,765,798								105,000
208	Winston-Salem, N. C	1,979,253								595,000
209	Ogden, Utah	1,667,472						250,000		965,000
210	Norristown, Pa	960,455	125,500		332,500			345,000	100,000	30,000
211	Stamford, Conn	2,382,013			110,000			948,930	188,403	807,950
212	Zanesville, Ohio	1,541,170			30,000			319,718		655,200
213	Madison, Wis	2,481,400			142,500			836,500		644,000
214	Waltham, Mass	918,080	50,000		339,000			469,080		60,000
215	Easton, Pa	972,200			214,200			714,900		
216	Charleston, W. Va	1,761,700						130,000		926,200
217	Poughkeepsie, N. Y	2,308,153	72,000	52,000	579,000			278,034		1,256,784
218	Newport, R. I	1,380,500			215,000			904,500		261,000
219	Wilmington, N. C	2,118,679						149,788		900,000

[1] $200,000 at 3.18 per cent; $300,000 at 3.46 per cent; $200,000 at 4.36 per cent.
[2] $137,900 at 3.1 per cent; $150,000 at 3.3 per cent.
[3] At 2¾ per cent.
[4] $125,000 at 3¾ per cent; $90,000 at 3¾ per cent.
[5] $55,000 at 3.9 per cent; $18,000 at 4¼ per cent.
[6] At 4.855 per cent.
[7] At 3.58 per cent.
[8] $100,000 at 2.62 per cent; $200,000 at 2.81 per cent; $100,000 at 3.09 per cent; $100,000 at 3¼ per cent; $100,000 at 3.29 per cent; $75,000 at 3.34 per cent.
[9] $1,350 at 4¾ per cent; $67,200 at 4.1 per cent; $8,750 at 4.7 per cent; $4,000 at 4.65 per cent.

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REVENUE BONDS, NOTES, AND INTEREST-BEARING WARRANTS, CLASSIFIED BY RATE OF INTEREST: 1917—Contd.

assigned to each, see page 19. For a text discussion of this table, see page 112.]

4¾ per cent.	5 per cent.	5½ per cent.	5¾ per cent.	5⅞ 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 1917—Continued.											
	$88,500		$40,000		$255,199					$11,675	141
	146,000				55,581						142
	2,566,654				69,978				$168,623		143
								[1] $700,000			144
								[2] 287,900			145
	1,068,666				806,595						146
	690,000				1,154,563						147
	22,500				58,135						148
	120,000				120,000						149
$72,000	930,913										150
	189,696										151
48,800	177,500		600		16,621						152
	6,026,000										153
								[3] 150,000			154
	47,100										155
	155,500							[4] 215,000		132,840	156
					133,038						157
	250,000				358,860						158
	175,000				53,701						159
	430,482							[5] 73,000	186,736		160
70,000	575,000				383,111					19,501	161
	768,678										162
	726,962				20,158						163
	536,500				467,548			[6] 33,400		1,105	164
7,000	5,000								448,000		165
	240,000				11,000						166
	15,000							[7] 100,000			167
	1,207,828				332,496					36,896	168
								[8] 675,000			169
					57,524						170
	832,074				11,900						171
	1,191,521										172
	118,049							[9] 81,300			173
	184,100				135,052						174
181,000	881,589										175
	473,500				16,323						176
	141,621				2,903						177
	1,363,441		36,000		38,003						178
	216,800		11,000		2,700			[10] 300		200	179
27,520	282,208				152,700			[11] 151,374		14,000	180
	5,000										181
					2,750						182
	416,599				136,911						183
	593,800										184
	1,273,000		1,025,000		414,577	$517,500	$182,884	[12] 6,347			185
	515,700				506,361						186
	45,000										187
	1,329,175				50,000						188
1,176,000	583,202				220,492					51,000	189
1,170,000	1,710,000						49,900				190
500,000	1,123,000				213,623					28,225	191
180,000	420,831		63,782		127,579	355,272					192
	128,200										193
	10,000							[13] 250,000			194
	2,569,500				55,569						195
	182,500				2,000					275	196
	765,289				57,000			[14] 78,350			197
	59,500				6,300						198
	737,000				64,129	583,965					199
	379,800		28,957		56,536						200
								[15] 257,580			201
	634,726				22,400						202
	108,500										203
	219,650									500	204
	38,561										205
	245,000				36,315						206
	2,114,800		97,777		408,922				39,299		207
	1,090,000				291,933					2,320	208
	25,000				427,472						209
	26,750				705						210
	188,950				4,150			[16] 133,630			211
	454,552		131		81,569						212
	356,500				501,900						213
											214
	26,000				17,100						215
	625,500				80,000						216
	70,335										217
											218
	768,587	$75,000			209,487					15,817	219

[10] At 9 per cent.
[11] $53,774 at 4¼ per cent; $39,600 at 4⅜ per cent; $24,000 at 4.45 per cent; $34,000 at 4½ per cent.
[12] At 6½ per cent.
[13] At 4½ per cent.
[14] $53,350 at 2 per cent; $25,000 at 3¼ per cent.
[15] $31,000 at 3.1 per cent; $5,000 at 3¼ per cent; $17,000 at 3½ per cent; $8,000 at 3¾ per cent; $60,000 at 3.15 per cent; $73,200 at 3¾ per cent; $12,390 at 3¾ per cent; $700 at 3.35 per cent; $9,250 at 3.5625 per cent; $41,040 at 3.45 per cent.
[16] $50,630 at 3.852 per cent; $83,000 at 3.85 per cent.

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TABLE 31.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1917.

[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 112.]

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	$680,301,048	$354,286,386	$48,063,520	$246,428,846	$30,622,296	$554,392,328	$215,647,321	$51,895,400	$258,125,076	$28,724,531
	Group I	434,940,483	262,751,817	15,673,085	140,639,076	15,876,505	358,882,015	171,114,651	17,685,540	156,541,114	13,540,710
	Group II	59,561,660	21,127,138	16,464,745	15,763,511	6,206,266	46,601,684	10,643,944	16,109,694	13,089,768	6,758,278
	Group III	84,686,666	31,601,414	8,565,004	39,565,605	4,954,643	68,757,375	15,444,791	9,901,664	38,427,045	4,983,875
	Group IV	54,704,288	19,853,666	3,868,579	29,074,879	1,907,164	43,456,932	9,107,549	4,225,122	28,352,378	1,771,883
	Group V	46,407,951	18,952,351	4,392,107	21,385,775	1,677,718	36,694,322	9,336,386	3,973,380	21,714,771	1,669,785
	GROUP I.—CITIES HAVING A POPULATION OF 500,000 AND OVER IN 1917.										
1	New York, N. Y.	$313,633,836	$206,151,378	$2,145,000	$102,008,074	$3,329,434	$270,854,722	$143,481,075	$4,872,500	$119,008,074	$3,493,073
2	Chicago, Ill.	50,320,233	8,161,491	7,771,665	27,393,439	6,993,668	41,632,899	6,048,452	6,793,748	23,973,000	4,817,699
3	Philadelphia, Pa.	26,476,850	22,860,000	.....	25,565	3,591,285	6,070,760	2,132,800	.....	1,230,500	2,707,460
4	St. Louis, Mo.	1,441,685	1,000,000	.....	.....	441,685	299,954	50,000	.....	.....	249,954
5	Boston, Mass.	12,810,750	5,807,750	.....	7,003,000	.....	11,763,567	4,763,567	.....	7,000,000	.....
6	Cleveland, Ohio	13,675,655	7,765,800	2,191,632	3,620,000	98,223	6,740,797	1,873,579	1,282,218	3,585,000	.....
7	Detroit, Mich.	6,146,526	2,579,300	2,732,446	538,998	245,782	3,758,890	482,000	2,394,390	882,500	.....
8	Baltimore, Md.	1,775,000	1,775,000	.....	.....	.....	4,358,957	4,358,100	.....	857	.....
9	Pittsburgh, Pa.	6,901,629	5,768,639	832,342	.....	300,648	9,230,966	6,306,623	2,342,684	178,557	403,102
10	Los Angeles, Cal.	1,758,239	832,459	.....	.....	875,780	4,170,503	1,618,455	.....	682,626	1,869,422
	GROUP II.—CITIES HAVING A POPULATION OF 300,000 TO 500,000 IN 1917.										
11	Buffalo, N. Y.	$4,891,353	$2,392,217	$922,465	$753,909	$822,762	$4,886,340	$1,838,536	$781,034	$1,451,433	$815,337
12	San Francisco, Cal.	4,669,231	2,090,000	1,558,500	.....	1,020,751	4,038,976	1,278,800	1,558,500	.....	1,201,676
13	Milwaukee, Wis.	5,280,417	4,336,800	.....	.....	943,617	2,920,445	1,302,852	766,877	4,500	846,216
14	Cincinnati, Ohio	4,861,564	3,769,285	163,133	743,000	186,146	1,583,834	916,832	388,218	.....	278,784
15	Newark, N. J.	20,144,530	2,543,200	7,560,000	9,750,200	291,130	17,706,228	286,677	8,015,000	8,142,880	1,261,671
16	New Orleans, La.	4,411,019	451,197	1,334,000	2,272,859	352,963	2,617,168	588,424	.....	1,839,714	189,030
17	Washington, D. C.	.....	.....	.....	.....	.....	649,105	649,105	.....	.....	.....
18	Minneapolis, Minn.	3,261,021	1,357,993	1,200,904	702,124	.....	1,164,426	425,594	304,662	434,170	.....
19	Seattle, Wash.	7,226,699	1,303,185	3,606,172	92,740	2,224,602	6,686,483	860,088	3,921,774	185,529	1,719,092
20	Jersey City, N. J.	1,103,099	537,661	119,571	395,867	.....	2,377,853	2,177,036	182,817	18,000	.....
21	Kansas City, Mo.	3,712,707	2,295,600	.....	1,052,812	364,295	1,970,826	320,000	190,812	1,013,542	446,472
	GROUP III.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1917.										
22	Portland, Oreg.	$2,015,793	$690,000	$951,928	$105,000	$268,865	$2,023,459	$43,900	$1,657,403	$105,000	$217,156
23	Indianapolis, Ind.	1,373,290	662,198	4,700	685,976	20,416	740,292	78,949	.....	660,500	843
24	Denver, Colo.	408,639	.....	161,900	10,468	236,271	1,315,902	73,850	716,900	221,262	303,890
25	Rochester, N. Y.	5,181,019	970,000	460,000	3,437,500	313,519	3,428,348	34,875	325,000	2,729,533	338,940
26	Providence, R. I.	3,074,493	3,036,406	.....	.....	38,087	1,705,178	1,689,000	.....	.....	16,178
27	St. Paul, Minn.	3,424,732	1,502,512	1,293,896	347,100	281,224	2,370,894	943,797	579,150	399,200	448,747
28	Louisville, Ky.	1,065,228	.....	.....	768,500	296,728	1,025,382	4,000	.....	760,500	260,882
29	Columbus, Ohio	2,638,253	1,216,350	771,500	568,548	81,855	1,193,666	512,200	269,700	350,769	60,997
30	Oakland, Cal.	502,038	94,000	.....	147,431	260,607	711,783	462,485	.....	111,270	138,028
31	Toledo, Ohio	2,543,358	1,265,800	644,512	479,200	153,846	1,065,540	184,979	302,808	228,700	349,053
32	Atlanta, Ga.	766,357	116,000	.....	600,000	50,357	818,454	215,000	.....	600,000	3,454
33	Birmingham, Ala.	302,034	118,305	138,304	.....	45,425	343,905	45,940	223,903	.....	74,062
34	Omaha, Nebr.	1,816,480	1,250,000	357,720	29,986	178,774	1,193,596	3,650	857,363	.....	332,583
35	Worcester, Mass.	4,962,553	726,000	.....	3,970,000	266,553	5,074,435	911,025	.....	3,970,181	193,229
36	Richmond, Va.	3,805,040	2,005,040	.....	1,800,000	.....	2,457,258	.....	.....	2,457,258	.....
37	Syracuse, N. Y.	5,049,068	454,622	725,148	3,647,999	221,299	4,926,861	366,470	834,739	3,532,480	193,172
38	Spokane, Wash.	876,474	654,000	39,987	97,142	85,345	1,048,685	142,000	598,247	247,457	60,981
39	New Haven, Conn.	615,688	163,000	.....	350,500	102,188	809,590	190,500	.....	534,500	84,590
40	Memphis, Tenn.	1,721,103	1,332,000	212,000	177,103	.....	1,710,054	1,125,642	287,745	296,667	.....
41	Scranton, Pa.	404,066	150,000	61,200	170,000	22,866	444,579	146,500	111,474	170,000	16,605
42	Paterson, N. J.	1,975,100	540,000	531,100	904,000	.....	1,700,700	124,000	572,700	1,004,000	.....
43	Grand Rapids, Mich.	503,597	290,000	.....	213,597	.....	446,272	178,000	264,400	3,872	.....
44	Fall River, Mass.	1,881,000	741,000	.....	1,140,000	.....	1,724,500	484,500	.....	1,240,000	.....
45	Dayton, Ohio	1,860,052	1,337,000	326,165	87,000	109,887	715,435	358,000	174,150	97,000	86,285
46	Dallas, Tex.	251,578	.....	.....	164,194	87,384	590,036	302,750	.....	127,991	159,295
47	San Antonio, Tex.	1,458,101	.....	.....	1,272,336	185,765	1,276,141	738,500	.....	276,336	261,305
48	Bridgeport, Conn.	2,277,358	2,275,000	.....	.....	2,358	222,122	220,900	.....	2	1,220
49	New Bedford, Mass.	3,281,143	828,243	.....	2,250,000	202,900	3,031,844	560,045	.....	2,250,000	221,799
50	Salt Lake City, Utah	1,897,270	612,500	598,676	28,151	657,943	1,244,552	40,575	586,413	28,151	589,413
51	Nashville, Tenn.	1,201,214	.....	.....	1,201,214	.....	1,350,523	36,000	126,000	1,188,523	.....
52	Cambridge, Mass.	2,336,789	432,000	.....	1,900,000	4,789	3,009,500	1,109,500	.....	1,900,000	.....
53	Lowell, Mass.	2,047,100	647,100	.....	1,400,000	.....	1,759,417	359,417	.....	1,400,000	.....
54	Tacoma, Wash.	221,768	105,995	46,430	28,027	41,316	762,781	188,000	347,599	179,374	47,808
55	Houston, Tex.	6,361,740	2,417,133	.....	3,880,000	64,607	4,560,655	629,773	.....	3,876,000	54,882
56	Trenton, N. J.	1,037,667	70,000	454,438	513,229	.....	1,099,564	292,095	457,469	350,000	.....
57	Hartford, Conn.	216,000	60,000	.....	156,000	.....	222,000	99,000	.....	123,000	.....
58	Reading, Pa.	317,000	178,000	.....	139,000	.....	139,200	39,700	4,500	95,000	.....
59	Youngstown, Ohio	1,117,101	482,450	288,400	311,500	34,751	993,665	298,200	312,926	329,180	53,359
60	Fort Worth, Tex.	583,431	334,060	.....	180,395	68,976	433,672	295,450	.....	82,293	55,929
61	Camden, N. J.	872,536	42,000	180,000	625,000	25,536	658,104	43,250	100,000	493,500	21,354
62	Albany, N. Y.	1,343,979	859,000	317,000	.....	167,979	737,727	376,659	191,075	33,940	136,053
63	Springfield, Mass.	3,270,553	640,000	.....	2,350,000	280,553	2,909,282	369,025	.....	2,350,000	190,257
64	Lynn, Mass.	1,918,500	393,500	.....	1,525,000	.....	1,880,500	405,500	.....	1,475,000	.....
65	Des Moines, Iowa	1,436,183	1,186,000	.....	154,509	95,674	662,722	402,590	.....	248,606	11,526
66	Lawrence, Mass.	2,474,200	724,200	.....	1,750,000	.....	2,218,600	318,600	.....	1,900,000	.....

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TABLE 31.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1917—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 112.]

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 1917.										
67	Yonkers, N. Y.	$6,863,249	$1,214,000	$280,000	$5,369,249		$6,270,647	$791,080	$251,000	$5,228,567	
68	Schenectady, N. Y.	2,546,466	90,000	16,641	2,401,206	$38,619	3,012,946	390,623	165,361	2,425,000	$31,962
69	Kansas City, Kans.	646,965	136,795	317,880	95,036	97,254	665,468	208,531	290,664	91,972	74,301
70	Oklahoma City, Okla.	2,191,838	1,715,000		437,111	39,727	510,779	32,100		439,090	39,589
71	Wilmington, Del.	1,141,011	1,010,000			131,011	238,637	151,900			86,737
72	Duluth, Minn.	586,801	279,375	193,000	86,000	28,426	304,815	89,100	112,000	101,000	2,715
73	Akron, Ohio	935,465	608,920	251,545	75,000		664,142	223,290	350,552	90,300	
74	Norfolk, Va.	2,011,319	1,101,430		808,570	101,319	1,213,757	186,729		975,000	52,028
75	Elizabeth, N. J.	859,502	99,000	268,694	491,808		690,403	4,900	216,741	468,762	
76	Utica, N. Y.	1,102,767	146,695	181,072	775,000		1,123,353	201,283	147,070	775,000	
77	Somerville, Mass.	1,511,000	291,000		1,220,000		1,532,500	212,500		1,320,000	
78	Waterbury, Conn.	795,976	330,950		352,000	113,026	759,819	186,350		352,000	221,469
79	St. Joseph, Mo.	34,019			9,700	24,319	112,739	97,134			15,605
80	Manchester, N. H.	777,418	200,000		523,000	54,418	742,838	189,000		500,000	53,838
81	Troy, N. Y.	1,324,728	155,500	50,000	1,052,100	67,128	1,669,766	293,798	186,257	1,085,100	104,611
82	Hoboken, N. J.	2,607,827	516,902	1,015	2,089,910		1,749,426	354,640	3,386	1,391,400	
83	Wilkes-Barre, Pa.	224,601		58,000	109,000	57,601	332,319	85,000	47,500	109,000	90,819
84	Fort Wayne, Ind.	133,426	115,745			17,681	129,950	91,500			38,450
85	Jacksonville, Fla.	1,078,778	659,463	100,000	294,269	25,046	462,434	45,064	39,000	302,322	76,048
86	Evansville, Ind.	3,133				3,133	111,754	48,700		59,850	3,204
87	Erie, Pa.	709,681	637,000	49,764		22,917	211,213	15,605	59,643	114,000	21,965
88	East St. Louis, Ill.	666,484	306,116	75,600	257,078	27,690	397,634	18,549	101,175	252,449	25,461
89	Passaic, N. J.	761,423	379,000	35,500	346,923		642,966	51,500	138,000	453,466	
90	Harrisburg, Pa.	196,603	60,000	20,200	115,000	1,403	289,950	171,100	42,400	76,000	450
91	Peoria, Ill.	897,180	325,000	191,866	379,000	1,314	567,838	100,000	96,886	369,000	1,952
92	Wichita, Kans.	98,215	11,491	70,380	2,153	14,191	498,416	183,837	296,367	1,160	17,052
93	Bayonne, N. J.	1,070,476	50,000	135,000	885,476		769,618	193,500	207,000	309,118	
94	South Bend, Ind.	290,243	205,000		80,200	5,043	204,602	89,153		115,017	432
95	Savannah, Ga.	667,736	400,000		242,784	24,952	439,511	118,105		289,944	31,462
96	Johnstown, Pa.	657,252	650,000			7,252	384,384	384,000			384
97	Brockton, Mass.	2,119,950	619,950		1,500,000		1,860,300	310,300		1,550,000	
98	Sacramento, Cal.	1,244,023	1,236,500			7,523	186,573	178,955			7,618
99	El Paso, Tex.	232,928			36,319	196,609	106,164	4,856			101,308
100	Terre Haute, Ind.	300,064	300,000			64	110,142	76,623		33,519	
101	Holyoke, Mass.	1,272,640	322,000		950,640		1,521,500	331,500		1,190,000	
102	Portland, Me.	1,564,800	123,050		1,441,750		1,457,251	73,405		1,383,846	
103	Allentown, Pa.	333,500	321,500		12,000		146,700	122,700		24,000	
104	Springfield, Ill.	862,225	409,011	38,800	341,272	73,142	506,539	32,412	74,584	337,870	61,673
105	Canton, Ohio	1,494,828	690,700	447,700	352,400	4,028	786,036	137,900	246,320	393,000	8,816
106	Charleston, S. C.	100,558	9,909			90,649	96,073	5,600	5,500	2,500	82,473
107	Chattanooga, Tenn.	543,579	210,000	32,727	300,852		402,335		40,001	362,334	
108	Pawtucket, R. I.	1,249,776	477,979		725,000	46,797	1,074,972	249,143		781,356	44,473
109	Berkeley, Cal.	62,239			45,742	16,497	102,547	63,703		16,539	22,305
110	Altoona, Pa.	247,994		166,994	81,000		337,998	201,500	77,200	59,000	298
111	Mobile, Ala.	25,751			25,751		200,180	64,000	113,000	23,180	
112	Atlantic City, N. J.	852,245	267,000	2,000	550,000	33,245	580,935	90,000	950	470,000	19,985
113	Sioux City, Iowa	366,097	41,000		325,085	12	340,857	70,900		269,936	21
114	Little Rock, Ark.	990,226	854,931	122,552	12,000	743	703,494	590,274	113,126	2,500	2,594
115	Covington, Ky.	933,857	165,000		768,857		884,991	115,500	12,441	757,050	
116	Saginaw, Mich.	118,830	66,000	30,000		22,830	276,011	59,700	208,900		7,411
117	Flint, Mich.	946,131	772,828	139,190	30,000	4,113	160,188	61,326	63,329	20,000	15,533
118	Rockford, Ill.	1,268,544	141,500	189,419	925,200	12,425	1,063,204	53,700	127,568	852,200	29,736
119	Tampa, Fla.	329,886	101,240		176,500	52,146	348,878	78,120		176,500	94,258
120	Pueblo, Colo.	512,151	100,000	156,900	130,320	124,931	390,491	111,750	81,000	123,307	74,434
121	New Britain, Conn.	188,234	185,000			3,234	77,525	46,000		30,100	1,425
122	San Diego, Cal.	241,831				241,831	457,541	318,089			139,452
123	Binghamton, N. Y.	424,436	280,500	9,232	82,107	52,597	186,774	68,000	14,917	61,006	42,851
124	York, Pa.	14,501		8,200		6,301	48,113	27,800	15,800	4,513	
125	Springfield, Ohio	497,908	202,686	228,708	59,200	7,314	418,685	117,922	219,484	66,500	14,779
126	Malden, Mass.	991,000	91,000		900,000		1,074,200	124,200		950,000	
127	Lancaster, Pa.	120,000	105,000		15,000		45,000	45,000			
128	Augusta, Ga.	861,974	65,000		790,311	6,663	795,111	68,100		717,105	9,906
	GROUP V.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1917.										
129	Kalamazoo, Mich.	$252,249	$39,000	$79,000	$125,000	$9,249	$312,475	$109,530	$74,970	$125,000	$2,975
130	Davenport, Iowa	686,874	684,126			2,748	23,663	12,500		9,500	1,663
131	Topeka, Kans.	419,017	83,286	181,457		154,274	423,661	147,760	107,304		168,597
132	Salem, Mass.	1,187,805	360,000		827,805		847,688	171,800		675,888	
133	Haverhill, Mass.	881,000	211,000		670,000		807,500	137,500		670,000	
134	Pasadena, Cal.	24,194				24,194	209,112	125,366			83,746
135	Bay City, Mich.	65,680		47,000	18,680		71,930	12,500	30,000	29,430	
136	McKeesport, Pa.	177,168		36,168	141,000		226,720	49,000	122,180	55,540	
137	Huntington, W. Va.	300,242	300,000			242	1,609				1,609
138	Racine, Wis.	76,863	73,198		3,665		99,806	96,141		3,665	
139	Lincoln, Nebr.	614,349	156,000	380,979	44,804	32,566	562,609	156,800	384,185	1,798	19,826
140	Chelsea, Mass.	850,697	235,000		615,697		807,237	91,540		715,697	

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TABLE 31.—PAR VALUE OF DEBT OBLIGATIONS ISSUED AND REDEEMED DURING THE YEAR: 1917.—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 112.]

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 1917—Continued.										
141	Superior, Wis	$253,880	$153,000	$25,496	$75,000	$384	$196,803	$73,150	$48,338	$75,000	$315
142	Macon, Ga	510,182	200,000	67,800	173,281	69,101	398,877	46,000	41,500	264,600	46,777
143	Muskogee, Okla	354,021	215,593		138,428		329,883	1,395		328,488	
144	Woonsocket, R. I	1,051,018			1,000,000	51,018	777,948	83,000		650,000	44,948
145	Newton, Mass	1,202,062	108,000		1,000,000	94,062	1,292,156	221,500		1,000,000	70,656
146	Montgomery, Ala	215,637	30,000	19,000	158,000	8,637	215,986	3,317	33,400	170,500	8,769
147	Butte, Mont	1,870,939	690,000	228,325	549,008	403,606	2,039,644	406,240	222,810	1,010,414	400,180
148	Wheeling, W. Va	525				525	68,677	36,200		32,240	237
149	Roanoke, Va	312,732	134,931		42,984	134,817	99,714	9,931		22,984	66,799
150	West Hoboken, N. J	775,779	25,000	22,776	728,003		730,299	13,500	35,296	681,503	
151	East Orange, N. J	967,064	141,500	107,140	718,424		878,433	13,700	63,319	801,414	
152	Lansing, Mich	177,206	44,100	115,888		17,218	99,449	18,000	71,173	10,276	
153	Galveston, Tex	956,334	892,700			63,634	455,717	382,500			73,217
154	Fitchburg, Mass	1,489,800	278,200		1,211,600		1,570,619	172,419		1,398,200	
155	Chester, Pa	299,500	175,000	25,000	99,500		163,500		29,000	134,500	
156	Perth Amboy, N. J	1,440,454	332,400	338,700	769,354		1,061,400	188,100	226,000	647,300	
157	New Castle, Pa	312,700	245,000	61,990		5,710	100,294	42,500	54,713		3,081
158	Lexington, Ky	943,076	453,000	50,676	439,400		433,702	7,000	54,052	372,650	
159	Springfield, Mo	144				144	145,537	140,000		5,000	537
160	Hamilton, Ohio	142,352	20,000	119,438		2,914	172,799	51,110	106,791		14,898
161	Charlotte, N. C	669,811	14,760		655,051		846,813	52,023	58,400	736,390	
162	Decatur, Ill	726,326	267,000	203,826	169,535	85,965	489,266	20,000	83,803	127,777	257,686
163	Dubuque, Iowa	623,541	468,000	116,930	20,250	18,361	669,261	529,500	64,076	52,684	23,001
164	Portsmouth, Va	153,545			153,545		147,500			147,500	
165	Everett, Mass	605,000	7,000		598,000		681,730	132,730		549,000	
166	San Jose, Cal	164,027	150,000			14,027	49,704	39,925		7,933	1,846
167	Pittsfield, Mass	773,500	163,500		610,000		940,278	256,200		684,078	
168	Knoxville, Tenn	444,837	114,005	59,298	271,534		287,555	40,055		247,500	
169	Quincy, Mass	1,567,625	392,625		1,175,000		1,214,500	289,500		925,000	
170	Elmira, N. Y	300,223	235,000		57,524	7,699	151,407	76,000		68,243	7,164
171	Joliet, Ill	628,597	28,624	312,800	246,707	40,466	465,258	22,456	85,000	356,974	828
172	New Rochelle, N. Y	1,617,018	307,750	262,750	1,002,185	44,333	1,446,584	214,450	279,655	919,728	32,751
173	Auburn, N. Y	167,486	80,000	30,893	43,531	13,062	184,063	64,262	58,051	52,406	9,344
174	Cedar Rapids, Iowa	181,852	107,000		59,352	15,500	188,860	168,700		17,372	12,788
175	Niagara Falls, N. Y	242,755	190,000	52,755			144,130	40,500	103,630		
176	Mount Vernon, N. Y	422,922	391,323	5,000	9,500	17,099	332,270	232,970	70,000	8,622	20,678
177	Amsterdam, N. Y	184,207	2,903	18,169	163,135		337,278	101,545	64,250	171,483	
178	Lorain, Ohio	226,008	103,534	29,757	87,488	5,229	253,616	64,534	111,227	71,709	6,146
179	Quincy, Ill	291,185	220,500	6,800	50,184	13,701	150,127	77,600	12,600	50,184	9,743
180	Jamestown, N. Y	254,474	10,000	64,474	180,000		322,454	61,702	24,306	236,446	
181	Taunton, Mass	604,837	99,535		475,000	30,302	747,287	164,600		550,000	32,687
182	Oshkosh, Wis	2,600	2,600				44,750	44,750			
183	Waterloo, Iowa	173,507	100,000		64,731	8,776	114,271	51,450		46,874	15,947
184	Fresno, Cal	501,713	500,000			1,713	23,698	20,002			3,696
185	Everett, Wash	2,055,770	1,625,000	93,796	289,690	47,284	412,532	3,000	155,599	250,857	3,076
186	Lima, Ohio	1,093,411	712,000	316,411	65,000		324,154	205,000	104,154	15,000	
187	Jackson, Mich	502,369	451,190		25,000	26,179	71,362	32,000		25,000	14,362
188	Stockton, Cal	637				637	39,633	39,475			158
189	Shreveport, La	1,382,823	1,200,729		182,094		163,153	87,803		75,350	
190	Austin, Tex	1,283,658	1,170,000		38,400	75,258	1,343,884	1,246,694		44,278	52,912
191	Columbia, S. C	770,000	500,000		270,000		488,934		9,000	479,934	
192	Boise, Idaho	259,813	29,286	63,782	166,745		173,123	9,000	72,253	91,870	
193	Aurora, Ill	118,036	105,000		9,016	4,020	164,375	46,125	72,255	41,542	4,453
194	Williamsport, Pa	11,611			10,000	1,611	41,026	27,800	10,100	2,500	626
195	Waco, Tex	47,863	25,000		15,569	7,294	44,022	3,000		36,630	4,392
196	Joplin, Mo	275			275		22,500	22,500			
197	Orange, N. J	776,732	39,000	23,725	714,007		711,693	52,525	26,222	632,946	
198	Lynchburg, Va	98,000	18,000		80,000		87,000	7,000		80,000	
199	Bellingham, Wash	285,135	95,000	119,605	55,329	15,201	154,559	7,700	127,236	7,427	12,196
200	Colorado Springs, Colo.	270,066	253,200			16,866	371,470	330,100	15,000	7,000	19,370
201	Brookline, Mass	882,000	82,000		800,000		988,901	188,901		800,000	
202	Danville, Ill	180,074	17,267	72,585	54,000	36,222	211,318	43,761	52,900	54,000	60,657
203	Kenosha, Wis	284,753	280,000			4,753	120,101	118,000			2,101
204	Newport, Ky	54,750			54,750		71,850	22,700		49,150	
205	La Crosse, Wis	2,320				2,320	330,126	320,000	9,209		917
206	Council Bluffs, Iowa	224,779	175,000		27,869	21,910	269,884	62,560		191,548	15,776
207	Tulsa, Okla	857,566	751,135		91,623	14,808	355,512	134,468		209,828	11,216
208	Winston-Salem, N. C	460,253	80,000	57,933	322,320		322,000		20,000	302,000	
209	Ogden, Utah	548,134		311,185	235,287	1,662	639,577	25,000	305,596	308,235	746
210	Norristown, Pa	6,500			6,500		8,000			8,000	
211	Stamford, Conn	1,166,682			1,163,975	2,707	1,033,467	10,960		1,015,205	7,302
212	Zanesville, Ohio	560,288	469,715	71,573	19,000		223,117	106,000	99,117	18,000	
213	Madison, Wis	555,400	330,000	140,200	85,200		208,842	42,500	113,000	53,200	142
214	Waltham, Mass	354,500	4,500		350,000		478,270	78,270		400,000	
215	Easton, Pa	91,000	65,000		26,000		30,200	1,500	700	28,000	
216	Charleston, W. Va	157,710	150,000			7,710	92,748	76,500			16,248
217	Poughkeepsie, N. Y	110,712	25,136	51,027	34,549		151,376	66,604	61,010	23,762	
218	Newport, R. I	438,500	63,500		375,000		467,000	92,000		375,000	
219	Wilmington, N. C	176,692			176,692		220,506	51,487		169,019	

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TABLE 32.—ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT, PER CAPITA

[For a text discussion of

City number.	City and division of government.	Assessed valuation of property.					Reported basis of assessment in practice (per cent of estimated true value).[1]		
		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	$37,126,072,159	$29,164,531,401	$6,352,052,655	$317,098,370	$1,292,389,733			
	Government of state	29,612,358,474	23,604,477,323	5,191,238,119	302,382,157	514,260,875			
	Government of county	11,378,816,269	8,769,640,835	2,421,257,776	162,335,015	25,582,643			
	Government of other civil divisions	825,152,351	580,882,025	239,284,665	4,985,661				
	Group I								
	Government of city	19,375,313,408	15,669,364,514	2,686,040,184	81,467,983	938,440,727			
	Government of state	14,565,257,594	12,271,095,067	1,856,504,985	81,467,983	356,189,559			
	Group II								
	Government of city	4,430,209,407	3,453,250,106	797,986,241	62,241,436	116,731,624			
	Government of state	3,249,706,842	2,503,521,167	621,303,086	58,579,159	66,303,430			
	Group III								
	Government of city	6,899,117,803	5,083,727,427	1,593,467,990	85,976,930	135,945,456			
	Government of state	6,432,040,888	4,766,355,659	1,541,596,994	81,911,822	42,176,413			
	Government of county	5,589,260,484	4,253,801,567	1,241,890,944	81,911,822	11,656,151			
	Government of other civil divisions	434,670,440	307,088,780	127,581,660					
	Group IV								
	Government of city	3,523,453,799	2,775,140,349	633,163,078	49,897,837	65,252,535			
	Government of state	2,767,720,637	2,122,991,996	572,655,006	44,990,121	27,083,514			
	Government of county	3,163,210,032	2,502,872,168	605,710,981	44,990,121	9,636,762			
	Government of other civil divisions	319,413,178	227,081,860	88,904,709	3,426,609				
	Group V								
	Government of city	2,897,977,742	2,183,049,005	641,395,162	37,514,184	36,019,391			
	Government of state	2,597,632,513	1,940,513,434	599,178,048	35,433,072	22,507,959			
	Government of county	2,626,345,753	2,012,967,100	573,655,851	35,433,072	4,289,730			
	Government of other civil divisions	71,068,733	46,711,385	22,798,296	1,559,052				
	ALABAMA.								
33	Birmingham								
	Government of city	103,771,928	80,627,218	23,144,710			60	60	
	Government of state	103,771,928	80,627,218	23,144,710			60	60	
	Government of county	103,771,928	80,627,218	23,144,710			60	60	
111	Mobile								
	Government of city	33,407,969	25,275,754	8,132,215			60	60	
	Government of state	33,407,969	25,275,754	8,132,215			60	60	
	Government of county	33,407,969	25,275,754	8,132,215			60	60	
146	Montgomery								
	Government of city	24,468,403	18,403,001	6,065,402			60	60	
	Government of state	24,468,403	18,403,001	6,065,402			60	60	
	Government of county	24,468,403	18,403,001	6,065,402			60	60	
	ARKANSAS.								
114	Little Rock								
	Government of city								
	City corporation	34,679,742	27,356,907	7,322,835			40	40	
	School district	36,385,160	29,062,325	7,322,835			40	40	
	Government of state	34,679,742	27,356,907	7,322,835			40	40	
	Government of county	34,679,742	27,356,907	7,322,835			40	40	
	CALIFORNIA.								
109	Berkeley								
	Government of city								
	City corporation	45,856,804	43,370,890	2,485,914			70	60	
	School district	38,627,557	35,123,000	3,504,557			60	[4]60	
	Government of county	36,516,307	33,069,125	3,447,182			60	[4]60	
184	Fresno								
	Government of city								
	City corporation	22,540,100	20,148,020	2,392,080			60	[4]60	
	School district	22,540,100	20,148,020	2,392,080			60	[4]60	
	Government of county	22,540,100	20,148,020	2,392,080			60	[4]60	
10	Los Angeles								
	Government of city								
	City corporation	480,745,280	420,345,290	60,399,990			50	40	
	County	481,554,820	420,430,565	61,124,255			48	38	
	School district	516,949,970	455,555,555	61,394,415			48	38	
30	Oakland								
	Government of city								
	City corporation	144,839,340	129,245,050	15,594,290			50	50	
	School district	145,243,248	133,111,970	12,131,278			50	50	
	Sanitary district	2,225,443	2,073,850	151,593			50	50	
	Government of county	145,243,248	133,111,970	12,131,278			50	50	
134	Pasadena								
	Government of city								
	City corporation	57,649,740	48,300,207	9,349,533			67	67	
	School district	43,109,973	36,200,377	6,909,596			50	50	
	Government of county	43,109,973	36,200,377	6,909,596			50	50	
98	Sacramento								
	Government of city								
	City corporation	69,145,293	62,756,250	6,389,043			70	70	
	School district	58,309,650	51,993,860	6,315,790			60	60	
	Government of county	58,309,650	51,993,860	6,315,790			60	60	

[1] For property subject to the general property tax.

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

[3] Average rate.

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ASSESSMENT, RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
						$819,852,196	$805,187,023	$24.21	$10,889,147	$0.32	$3,776,026	
$1,077.46	$1,385.77	$38.86				700,570,541	688,739,626	20.70	8,762,242	0.26	3,068,673	
874.94	1,141.84	15.46				67,862,564	65,451,910	1.97	2,030,971	0.06	379,683	
341.37	471.79	0.76				50,564,442	50,140,838	1.51	95,934	(2)	327,670	
						854,649	854,649					
						401,861,497	393,799,442	27.55	7,363,358	0.51	698,697	
1,289.84	1,577.05	65.65				370,499,244	363,908,954	25.46	5,891,593	0.41	698,697	
994.06	1,271.33	24.92				31,362,253	29,890,488	2.09	1,471,765	0.10		
						103,334,755	102,147,795	24.02	1,036,982	0.24	149,978	
1,014.49	1,443.21	27.45				95,126,907	94,092,676	22.13	884,253	0.21	149,978	
748.71	1,002.53	15.59				8,207,848	8,055,119	1.89	152,729	0.03		
						156,093,765	153,232,138	22.14	1,546,330	0.22	1,315,297	
977.41	1,259.27	19.65				117,142,445	114,829,975	16.59	1,274,134	0.18	1,038,336	
923.46	1,177.49	6.10				15,436,146	14,990,982	2.17	228,485	0.03	216,679	
806.07	1,076.31	1.68				23,266,726	23,162,733	3.35	43,711	0.01	60,282	
						248,448	248,448					
						87,563,034	86,141,506	20.16	562,775	0.13	858,753	
808.17	1,092.66	15.13				64,865,611	63,814,918	14.94	434,398	0.10	616,295	
641.65	893.69	6.28				6,983,238	6,793,633	1.59	92,241	0.02	97,364	
737.41	1,045.60	2.23				15,261,070	15,079,840	3.52	36,136	0.01	145,094	
						453,115	453,115					
						70,999,145	69,866,142	19.85	379,702	0.11	753,301	
814.72	1,144.67	10.35				52,936,334	52,093,103	14.79	277,864	0.08	565,367	
732.43	1,016.85	6.47				5,873,079	5,721,688	1.63	85,751	0.02	65,640	
745.92	1,073.02	1.23				12,036,646	11,898,265	3.39	16,087	(3)	122,294	
						153,086	153,086					
			$23.50	$14.10		2,438,640	2,438,640	13.56				33
577.24	962.06		10.00	6.00		1,037,719	1,037,719	5.77				
577.24	962.06		6.50	3.90		674,518	674,518	3.75				
577.24	962.06		7.00	4.20		726,403	726,403	4.04				
			25.00	15.00		835,200	835,200	14.41				111
576.24	960.40		11.00	6.60		367,488	367,488	6.34				
576.24	960.40		6.50	3.90		217,152	217,152	3.75				
576.24	960.40		7.50	4.50		250,560	250,560	4.32				
			25.25	15.15		617,828	617,828	14.15				146
560.40	934.01		11.25	6.75		275,270	275,270	6.31				
560.40	934.01		6.50	3.90		159,045	159,045	3.64				
560.40	934.01		7.50	4.50		183,513	183,513	4.20				
			28.13	11.25	$1.00	1,003,957	987,305	17.21			16,652	114
			12.00	4.80		428,094	428,094	7.46				
604.78	1,511.94		5.00	2.00		173,398	173,398	3.02				
604.78	1,511.94		7.00	2.80		254,696	254,696	4.44				
604.78	1,511.94		7.38	2.95		255,763	255,763	4.46				
604.78	1,511.94		8.75	3.50	1.00	320,100	303,448	5.29			16,652	
			30.27	19.52		1,250,774	1,250,774	21.18				109
			20.07	13.39		878,308	878,308	14.87				
776.71	1,119.61		[4]14.27	[4]9.90		654,268	654,268	11.08				
618.50	1,028.97		5.80	3.49		224,040	224,040	3.79				
618.50	1,028.97		10.20	6.13		372,466	372,466	6.31				
			33.37	20.07		752,095	752,095	21.10				184
			20.57	12.37		463,582	463,582	13.00				
632.51	1,052.00		[4]13.07	[4]7.86		294,531	294,531	8.26				
632.51	1,052.00		7.50	4.51		169,051	169,051	4.74				
632.51	1,052.00		12.80	7.70		288,513	288,513	8.10				
			28.73	13.63		14,058,112	14,058,112	27.07				10
			28.73	13.63		14,058,112	14,058,112	27.07				
925.92	1,910.01		[4]14.03	[4]6.80		6,745,648	6,745,648	12.99				
927.48	1,996.80		8.10	3.76		3,900,594	3,900,594	7.51				
927.48	1,996.80		6.60	3.07		3,411,870	3,411,870	6.57				
			36.34	18.17		5,019,667	5,019,667	24.79				30
			24.38	12.19		3,538,186	3,538,186	17.47				
715.24	1,430.48		[4]18.50	[4]9.25		2,680,104	2,680,104	13.23				
717.24	1,434.47		[4]5.88	[4]2.94		854,157	854,157	4.22				
(5)	(5)		[4]1.76	[4]0.88		3,925	3,925	(5)				
717.24	1,434.47		10.20	5.10		1,481,481	1,481,481	7.32				
			26.27	14.83		1,280,465	1,280,465	26.52				134
			18.17	10.78		931,274	931,274	19.29				
1,194.15	1,791.22		[4]10.17	[4]6.78		586,394	586,394	12.15				
892.97	1,785.94		8.00	4.00		344,880	344,880	7.14				
892.97	1,785.94		8.10	4.05		349,191	349,191	7.23				
			31.82	20.31		1,988,061	1,988,061	29.72				98
			18.09	12.07		1,187,470	1,187,470	17.75				
1,033.64	1,476.63		[4]12.22	[4]8.55		845,192	845,192	12.63				
871.66	1,452.77		5.87	3.52		342,278	342,278	5.12				
871.66	1,452.77		13.73	8.24		800,591	800,591	11.97				

[4] Basis for all personal property except money and credits, which are assessed on a basis of 100 per cent. [5] Per capita not computed; population of district not known.

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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.								
122	San Diego								
	Government of city								
	City corporation	$83,005,910	$77,447,622	$5,558,288			100	[2] 40	
	School district	52,217,605	48,648,550	3,569,055			65	[2] 25	
	Government of county	52,217,605	48,648,550	3,569,055			65	[2] 25	
12	San Francisco								
	Government of city	542,563,056	477,963,094	64,599,962			50	50	
166	San Jose								
	Government of city								
	City corporation	25,801,215	23,340,235	2,460,980			60	[2] 60	
	School district	26,075,500	23,606,135	2,469,665			60	[2] 60	
	Government of county	25,801,215	23,340,235	2,460,980			60	[2] 60	
188	Stockton								
	Government of city								
	City corporation	27,142,763	23,242,083	3,900,680			35	[2] 30	
	School district	24,993,321	[4] 24,993,321	(4)			30	30	
	Government of county	23,912,831	19,698,324	4,214,507			30	[2] 30	
	COLORADO.								
200	Colorado Springs								
	Government of city								
	City corporation	36,120,650	[4] 36,120,650	(4)			100	100	
	School district	36,120,650	[4] 36,120,650	(4)			100	100	
	Government of state	36,120,650	[4] 36,120,650	(4)			100	100	
	Government of county	36,120,650	[4] 36,120,650	(4)			100	100	
24	Denver								
	Government of city								
	City corporation	306,660,785	220,936,940	85,723,845			100	100	
	School district	306,660,785	220,936,940	85,723,845			100	100	
	Government of state	306,660,785	220,936,940	85,723,845			100	100	
120	Pueblo								
	Government of city								
	City corporation	30,824,932	24,106,291	6,718,641			100	100	
	School districts	30,824,932	24,106,291	6,718,641			100	100	
	Government of state	30,824,932	24,106,291	6,718,641			100	100	
	Government of county	30,824,932	24,106,291	6,718,641			100	100	
	CONNECTICUT.								
48	Bridgeport								
	Government of city	169,667,403	121,009,493	46,494,966		$2,162,944	100	100	
	Government of state	167,504,459	121,009,493	46,494,966			100	100	
	Government of county	167,504,459	121,009,493	46,494,966			100	100	
57	Hartford								
	Government of city								
	City corporation	193,527,847	100,675,738	16,762,209		76,089,900	80	80	
	School districts	117,797,362	100,900,738	16,896,624			80	80	
	Government of state	117,437,947	100,675,738	16,762,209			80	80	
121	New Britain								
	Government of city	46,926,717	32,571,381	13,174,797		1,180,539	100	100	
	Government of state	45,746,178	32,571,381	13,174,797			100	100	
39	New Haven								
	Government of city								
	City corporation	173,006,885	140,557,532	25,322,937		7,126,416	100	100	
	School districts	6,797,790	[4] 6,797,790	(4)			100	100	
	Borough of Fairhaven	2,137,370	[4] 2,137,370	(4)			100	100	
	Government of state	165,880,469	140,557,532	25,322,937			100	100	
211	Stamford								
	Government of city								
	City corporation	36,480,928	33,854,693	2,626,235		(5)	100	100	
	Township	36,480,928	33,854,693	2,626,235			100	100	
	Government of state	36,480,928	33,854,693	2,626,235			100	100	
	Government of county	36,480,928	33,854,693	2,626,235			100	100	
78	Waterbury								
	Government of city								
	City corporation	91,591,184	62,570,645	27,611,539		1,400,000	100	100	
	School districts	4,510,420	3,944,221	566,199			100	100	
	Government of state	90,191,184	62,579,645	27,611,539			100	100	
	Government of county	90,191,184	62,579,645	27,611,539			100	100	
	DELAWARE.								
71	Wilmington								
	Government of city	85,648,545	83,438,675		$2,209,870	(5)	100		100
	Government of county	63,857,201	63,857,201				75		
	DISTRICT OF COLUMBIA.								
17	Washington								
	Government of city	440,415,899	402,099,232	38,316,667			67	100	

[1] For property subject to the general property tax.
[2] Basis for all personal property except money and credits, which are assessed on a basis of 100 per cent.
[3] Average rate.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$44.40	$32.87		$2,928,070	$2,928,070	$54.12				122
			26.90	22.34		2,014,262	2,014,262	37.23				
$1,534.22	$1,681.04		19.80	18.07		1,643,517	1,643,517	30.38				
965.15	1,604.15		7.10	4.27		370,745	370,745	6.85				
965.15	1,604.15		17.50	10.53		913,808	913,808	16.89				
			23.30	11.65		12,641,719	12,641,719	27.05				12
1,161.14	2,322.27		23.30	11.65		12,641,719	12,641,719	27.05				
			30.14	18.66		800,789	800,789	20.63				166
			15.14	9.63		413,771	413,771	10.66				
664.53	1,103.77		[3]11.30	[3]7.32		313,575	313,575	8.08				
664.53	1,103.77		[3]3.84	[3]2.31		100,196	100,196	2.58				
664.53	1,103.77		15.00	9.03		387,018	387,018	9.97				
			40.96	12.98		1,041,750	1,041,750	29.46				188
			25.96	8.46		683,058	683,058	19.32				
767.66	2,242.77		[3]15.96	[3]5.46		433,125	433,125	12.25				
676.31	2,242.77		10.00	3.00		249,933	249,933	7.07				
676.31	2,242.77		15.00	4.52		358,692	358,692	10.14				
			20.62	20.62		744,808	744,808	22.60				200
			12.20	12.20		440,672	440,672	13.37				
1,095.53	1,095.53		7.00	7.00		252,845	252,845	7.67				
1,095.53	1,095.53		5.20	5.20		187,827	187,827	5.70				
1,095.53	1,095.53		2.07	2.07	(5)	74,770	74,770	2.27			(5)	
1,095.53	1,095.53		6.35	6.35		229,366	229,366	6.96				
			17.00	17.00	$1.00	5,237,990	5,213,234	19.99			$24,756	24
			14.93	14.93		4,578,446	4,578,446	17.56				
1,175.85	1,175.85		[6]9.87	[6]9.87		3,026,742	3,026,742	11.61				
1,175.85	1,175.85		5.06	5.06		1,551,704	1,551,704	5.95				
1,175.85	1,175.85		2.07	2.07	1.00	659,544	634,788	2.43			24,756	
			32.22	32.22		993,306	993,306	18.23				120
			24.65	24.65		759,961	759,961	13.95				
565.99	565.99		[3]16.15	[3]16.15		497,884	497,884	9.14				
565.99	565.99		[3]8.50	[3]8.50		262,077	262,077	4.81				
565.99	565.99		2.07	2.07	(5)	63,808	63,808	1.17			(5)	
565.99	565.99		5.50	5.50		169,537	169,537	3.11				
			20.64	20.64	2.00	3,557,699	3,457,180	28.26	$21,629	$0.18	78,890	48
1,368.89	1,368.89	$17.68	[3]19.24	[3]19.24	2.00	3,323,192	3,222,673	26.34	21,629	0.18	78,890	
1,368.89	1,368.89		1.25	1.25		209,381	209,381	1.71				
1,368.89	1,368.89		0.15	0.15		25,126	25,126	0.21				
			21.76	17.41	2.00	3,370,816	2,557,603	22.97	760,899	6.83	52,314	57
			19.15	15.32	2.00	3,064,550	2,251,337	20.22	760,899	6.83	52,314	
1,054.36	1,317.95	683.14	[3]14.59	[3]11.67	2.00	2,527,102	1,713,889	15.39	760,899	6.83	52,314	
1,054.36	1,317.95		[3]4.56	[3]3.65		537,448	537,448	4.83				
1,054.36	1,317.95		2.61	2.09		306,266	306,266	2.75				
			17.05	17.05	2.00	819,868	779,515	14.39	11,805	0.22	28,548	121
844.15	844.15	21.78	[3]15.30	[3]15.30	2.00	740,387	700,034	12.92	11,805	0.22	28,548	
844.15	844.15		1.75	1.75		79,481	79,481	1.47				
			19.68	19.68	2.00	3,392,967	3,264,045	21.81	71,662	0.48	57,260	39
			[3]18.68	[3]18.68	2.00	3,227,087	3,098,165	20.70	71,662	0.48	57,260	
1,108.20	1,108.20	47.61	[3]18.19	[3]18.19	2.00	3,145,832	3,016,910	20.16	71,662	0.48	57,260	
(7)	(7)		[3]10.38	[3]10.38		70,568	70,568	(7)				
(7)	(7)		5.00	5.00		10,687	10,687	(7)				
1,108.20	1,108.20		1.00	1.00		165,880	165,880	1.11				
			23.01	23.01		839,371	839,371	27.16				211
			21.35	21.35		778,871	778,871	25.20				
1,180.35	1,180.35	(8)	[3]12.01	[3]12.01	(8)	438,081	438,081	14.17	(8)			
1,180.35	1,180.35		9.34	9.34		340,790	340,790	11.03				
1,180.35	1,180.35		1.51	1.51		55,086	55,086	1.78				
1,180.35	1,180.35		0.15	0.15		5,414	5,414	0.18				
			18.65	18.65	2.00	1,733,881	1,682,481	19.35	14,000	0.16	37,400	78
			[3]16.71	[3]16.71	2.00	1,558,931	1,507,531	17.33	14,000	0.16	37,400	
1,037.00	1,037.00	16.10	[3]16.53	[3]16.53	2.00	1,542,062	1,490,662	17.14	14,000	0.16	37,400	
(7)	(7)		[3]3.74	[3]3.74		16,869	16,869	(7)				
1,037.00	1,037.00		1.19	1.19		107,522	107,522	1.24				
1,037.00	1,037.00		0.75	0.75		67,428	67,428	0.78				
			22.79	20.41	0.25	1,748,732	1,744,932	18.41	1,594	0.02	2,206	71
903.30	903.30	(8)	[3]13.29	[3]13.29		1,139,883	1,138,289	12.01	1,594	0.02		
673.48	903.30		9.50	7.12	0.25	608,849	606,643	6.40			2,206	
			15.00	10.30		6,606,238	6,606,238	18.02				17
1,201.25	1,749.62		15.00	10.30		6,606,238	6,606,238	18.02				

[3] Valuation of personal property included with that of real property.
[5] Not reported.
[6] Tax rate for city purposes, $7.80; for county, $2.07 per thousand.
[7] Per capita not computed; population not known.
[8] Horses and mules taxed at $1 each.

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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.								
85	Jacksonville								
	Government of city	$59,560,440	$50,722,980	$8,837,460			65	65	
	Government of state	[2] 34,000,000	34,000,000				37		
	Government of county	[2] 34,000,000	34,000,000				37		
119	Tampa								
	Government of city	31,006,590	25,136,455	5,870,135			65	65	
	Government of state	[2] 18,000,000	18,000,000				27		
	Government of county	[2] 18,000,000	18,000,000				27		
	GEORGIA.								
32	Atlanta								
	Government of city	183,259,785	127,894,787	35,749,129	$19,615,869		60	60	80
	Government of state	139,323,014	86,487,110	33,220,035	19,615,869		45	60	80
	Government of county	139,323,014	86,487,110	33,220,035	19,615,869		45	60	80
128	Augusta								
	Government of city	36,779,114	21,462,550	12,118,784	3,197,780		67	67	80
	Government of state	31,499,568	18,881,000	9,420,788	3,197,780		60	60	80
	Government of county	31,499,568	18,881,000	9,420,788	3,197,780		60	60	80
142	Macon								
	Government of city	32,286,730	19,981,936	7,539,002	4,765,792		75	75	80
	Government of state	26,289,592	[3] 21,523,800	(5)	4,765,792		59	59	80
	Government of county	26,289,592	[3] 21,523,800	(5)	4,765,792		59	59	80
95	Savannah								
	Government of city	60,226,252	37,907,073	12,903,551	9,415,628		67	67	80
	Government of state	50,524,594	28,586,291	12,522,675	9,415,628		54	54	80
	Government of county	50,524,594	28,586,291	12,522,675	9,415,628		54	54	80
	IDAHO.								
192	Boise								
	Government of city								
	City corporation	19,282,113	17,054,702	2,227,411			65	65	
	School district	20,605,693	18,368,536	2,237,157			65	65	
	Government of state	19,282,113	17,054,702	2,227,411			65	65	
	Government of county	19,282,113	17,054,702	2,227,411			65	65	
	ILLINOIS.								
193	Aurora								
	Government of city								
	City corporation	9,590,591	6,520,392	2,492,599	577,600		23	23	23
	School district	10,031,962	6,766,335	2,561,022	704,605		23	23	23
	Government of state	9,590,591	6,520,392	2,492,599	577,600		23	23	23
	Government of county	9,590,591	6,520,392	2,492,599	577,600		23	23	23
2	Chicago								
	Government of city								
	City corporation	1,032,876,669	742,695,603	244,155,856	46,025,210		25	25	23
	County	1,032,876,669	742,695,603	244,155,856	46,025,210		25	25	23
	School district	1,032,876,669	742,695,603	244,155,856	46,025,210		25	25	23
	Sanitary district	1,091,534,551	783,711,056	253,124,231	54,699,264		25	25	23
	Park districts	1,017,871,665	729,924,072	242,886,098	45,061,495		25	25	23
	Government of state	1,032,876,669	742,695,603	244,155,856	46,025,210		25	25	23
202	Danville								
	Government of city								
	City corporation	9,157,867	5,912,972	2,431,115	813,780		23	23	23
	School district	9,250,815	5,986,399	2,450,299	814,117		23	23	23
	Government of state	9,157,867	5,912,972	2,431,115	813,780		23	23	23
	Government of county	9,157,867	5,912,972	2,431,115	813,780		23	23	23
	Government of township	9,157,867	5,912,972	2,431,115	813,780		23	23	23
162	Decatur								
	Government of city								
	City corporation	9,331,944	6,823,663	2,099,241	409,040		23	23	23
	School district	10,111,915	7,262,107	2,145,922	703,886		23	23	23
	Government of state	9,331,944	6,823,663	2,099,241	409,040		23	23	23
	Government of county	9,331,944	6,823,663	2,099,241	409,040		23	23	23
	Government of township	9,331,944	6,823,663	2,099,241	409,040		23	23	23
88	East St. Louis								
	Government of city								
	City corporation	12,577,913	8,640,977	1,600,287	2,336,649		25	25	23
	School district	12,577,913	8,640,977	1,600,287	2,336,649		25	25	23
	Park district	12,577,913	8,640,977	1,600,287	2,336,649		25	25	23
	Government of state	12,577,913	8,640,977	1,600,287	2,336,649		25	25	23
	Government of county	12,577,913	8,640,977	1,600,287	2,336,649		25	25	23
	Government of sanitary district	12,577,913	8,640,977	1,600,287	2,336,649		25	25	23
171	Joliet								
	Government of city								
	City corporation	7,899,342	5,685,395	1,877,715	336,232		22	22	23
	School district	7,899,342	5,685,395	1,877,715	336,232		22	22	23
	Government of state	7,899,342	5,685,395	1,877,715	336,232		22	22	23
	Government of county	7,899,342	5,685,395	1,877,715	336,232		22	22	23
	Government of township	7,899,342	5,685,395	1,877,715	336,232		22	22	23
91	Peoria								
	Government of city								
	City corporation	24,242,311	17,108,695	6,017,935	1,115,681		22	22	23
	School district	24,785,196	17,558,540	6,110,975	1,115,681		22	22	23
	Pleasure driveway and park district	26,282,226	18,723,960	6,310,185	1,248,081		22	22	23
	Government of state	24,242,311	17,108,695	6,017,935	1,115,681		22	22	23
	Government of county	24,242,311	17,108,695	6,017,935	1,115,681		22	22	23

[1] For property subject to the general property tax. [2] Estimated. [3] Average rate.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$38.76	$17.92	$1.00	$1,650,148	$1,643,752	$21.59			$6,396	85
$782.65	$1,207.50		[3] 12.76	[3] 8.29		759,752	759,752	9.98				
446.77	1,207.50		6.50	2.41		221,000	221,000	2.90				
446.77	1,207.50		19.50	7.22	1.00	669,396	663,000	8.71			6,396	
			51.84	22.87		1,236,694	1,236,694	22.54				119
565.08	869.36		[3] 23.34	[3] 15.17		723,694	723,694	13.19				
328.04	869.36		6.50	1.76		117,000	117,000	2.13				
328.04	869.36		22.00	5.94	(4)	396,000	396,000	7.22			(4)	
			25.00	14.11	2.00	4,060,458	4,032,297	21.16			28,161	32
961.70	1,559.94		12.50	7.71	1.00	2,307,954	2,290,747	12.02			17,207	
731.13	1,427.81		5.00	2.56	1.00	707,574	696,620	3.66			10,954	
731.13	1,427.81		7.50	3.84		1,044,930	1,044,930	5.48				
			25.50	16.62	1.00	885,646	882,433	17.56			3,213	128
732.00	1,082.08		15.00	10.15		551,687	551,687	10.98				
626.92	1,018.35		5.00	3.08	1.00	160,711	157,498	3.13			3,213	
626.92	1,018.35		5.50	3.39		173,248	173,248	3.45				
			27.20	18.52	1.00	794,647	790,041	17.26			4,606	142
705.61	932.14		12.50	9.46		403,584	403,584	8.82				
574.55	932.14		5.00	3.08	1.00	136,054	131,448	2.87			4,606	
574.55	932.14		9.70	5.98		255,009	255,009	5.57				
			30.55	19.33	1.00	1,711,271	1,705,052	24.78			6,219	95
875.32	1,278.77		16.67	11.41		1,003,771	1,003,771	14.59				
734.32	1,278.77		5.00	2.87	1.00	258,842	252,623	3.67			6,219	
734.32	1,278.77		8.88	5.10		448,658	448,658	6.52				
			27.75	18.04		543,020	543,020	15.71				192
			16.70	10.86		329,953	329,953	9.55				
558.14	858.70		10.70	6.96		206,319	206,319	5.97				
558.14	858.70		6.00	3.90		123,634	123,634	3.58				
558.14	858.70		1.85	1.20		35,672	35,672	1.03				
558.14	858.70		9.20	5.98		177,395	177,395	5.13				
			69.83	16.06		681,270	681,270	19.91				193
			54.93	12.63		538,370	538,370	15.74				
280.39	1,219.10		29.40	6.76		282,247	282,247	8.25				
280.39	1,219.10		[3] 25.53	[3] 5.87		256,123	256,123	7.49				
280.39	1,219.10		8.00	1.84		76,725	76,725	2.24				
280.39	1,219.10		6.90	1.59		66,175	66,175	1.93				
			61.99	15.45		64,177,980	64,177,980	25.70				2
			53.99	13.46		55,914,967	55,914,967	22.39				
413.53	1,660.52		19.70	4.91		20,347,670	20,347,670	8.15				
413.53	1,660.52		6.50	1.62		6,713,698	6,713,698	2.69				
413.53	1,660.52		18.70	4.66		19,314,794	19,314,794	7.73				
413.53	1,660.52		3.80	0.95		4,147,831	4,147,831	1.66				
407.52	1,636.36		[3] 5.29	[3] 1.32		5,390,974	5,390,974	2.16				
413.53	1,660.52		8.00	1.99		8,263,013	8,263,013	3.31				
			69.09	15.89		634,840	634,840	19.53				202
			45.63	10.49		420,036	420,036	12.93				
281.81	1,225.25		22.45	5.16		205,595	205,595	6.33				
281.81	1,225.25		[3] 23.18	[3] 5.33		214,441	214,441	6.60				
281.81	1,225.25		8.00	1.84		73,264	73,264	2.25				
281.81	1,225.25		8.60	1.98		78,759	78,759	2.42				
281.81	1,225.25		[3] 6.85	[3] 1.58		62,781	62,781	1.93				
			74.00	17.01		713,962	713,962	17.87				162
			53.75	12.36		524,990	524,990	13.14				
233.50	1,015.20		23.75	5.46		221,633	221,633	5.55				
233.50	1,015.20		30.00	6.90		303,357	303,357	7.59				
233.50	1,015.20		8.00	1.84		74,656	74,656	1.87				
233.50	1,015.20		7.50	1.72		69,990	69,990	1.75				
233.50	1,015.20		4.75	1.09		44,326	44,326	1.11				
			91.50	22.51		1,150,879	1,150,879	15.41				88
			57.00	14.02		716,941	716,941	9.59				
168.36	684.32		22.70	5.58		285,519	285,519	3.82				
168.36	684.32		30.00	7.38		377,337	377,337	5.05				
168.36	684.32		4.30	1.06		54,085	54,085	0.72				
168.36	684.32		8.00	1.97		100,623	100,623	1.35				
168.36	684.32		5.50	1.35		69,179	69,179	0.93				
168.36	684.32		21.00	5.17		264,136	264,136	3.54				
			105.30	23.20		831,800	831,800	21.89				171
			84.80	18.69		669,863	669,863	17.63				
207.82	942.90		28.80	6.35		227,500	227,500	5.99				
207.82	942.90		56.00	12.34		442,363	442,363	11.64				
207.82	942.90		8.00	1.76		63,195	63,195	1.66				
207.82	942.90		7.50	1.65		59,245	59,245	1.56				
207.82	942.90		5.00	1.10		39,497	39,497	1.04				
			63.70	14.05		1,566,542	1,566,542	21.92				91
			47.00	10.37		1,161,696	1,161,696	16.26				
339.25	1,538.97		20.80	4.59		504,240	540,240	7.06				
339.25	1,538.97		20.80	4.58		515,532	515,532	7.21				
339.25	1,538.97		5.40	1.20		141,924	141,924	1.99				
339.25	1,538.97		8.00	1.76		193,938	193,938	2.71				
339.25	1,538.97		8.70	1.92		210,908	210,908	2.95				

[4] Not reported.

[3] Valuation of personal property included with that of real property.

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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.								
179	Quincy								
	Government of city								
	City corporation	$10,976,082	$7,502,450	$3,207,750	$265,882		23	23	23
	School district	10,976,082	7,502,450	3,207,750	265,882		23	23	23
	Government of state	10,976,082	7,502,450	3,207,750	265,882		23	23	23
	Government of county	10,976,082	7,502,450	3,207,750	265,882		23	23	23
118	Rockford								
	Government of city								
	City corporation	22,361,767	13,869,808	7,893,790	598,169		26	26	23
	School district	22,361,767	13,869,808	7,893,790	598,169		26	26	23
	Park district	24,324,070	15,276,692	8,257,115	790,263		26	26	23
	Government of state	22,361,767	13,869,808	7,893,790	598,169		26	26	23
	Government of county	22,361,767	13,869,808	7,893,790	598,169		26	26	23
	Government of township	22,361,767	13,869,808	7,893,790	598,169		26	26	23
104	Springfield								
	Government of city								
	City corporation	15,629,298	11,245,905	3,891,602	491,791		20	20	23
	School district	16,299,181	11,709,625	3,939,707	649,849		20	20	23
	Pleasure driveway and park district	15,629,298	11,245,905	3,891,602	491,791		20	20	23
	Government of state	15,629,298	11,245,905	3,891,602	491,791		20	20	23
	Government of county	15,629,298	11,245,905	3,891,602	491,791		20	20	23
	Government of township	15,629,298	11,245,905	3,891,602	491,791		20	20	23
	INDIANA.								
	Evansville								
86	Government of city								
	City corporation	44,856,040	[2] 36,024,670	[2] 8,831,370			[2] 65	65	
	School district	44,856,040	[2] 36,024,670	[2] 8,831,370			[2] 65	65	
	Government of state	44,856,040	[2] 36,024,670	[2] 8,831,370			[2] 65	65	
	Government of county	44,856,040	[2] 36,024,670	[2] 8,831,370			[2] 65	65	
84	Fort Wayne								
	Government of city								
	City corporation	41,115,040	[2] 33,188,070	[2] 7,926,970			50	40	
	School district	41,115,040	[2] 33,188,070	[2] 7,926,970			50	40	
	Government of state	41,115,040	[2] 33,188,070	[2] 7,926,970			50	40	
	Government of county	41,115,040	[2] 33,188,070	[2] 7,926,970			50	40	
	Government of township	41,115,040	[2] 33,188,070	[2] 7,926,970			50	40	
23	Indianapolis								
	Government of city								
	City corporation	249,278,340	[2] 178,317,100	[2] 70,961,240			60	60	
	School district	249,278,340	[2] 178,317,100	[2] 70,961,240			60	60	
	Government of state	249,278,340	[2] 178,317,100	[2] 70,961,240			60	60	
	Government of county	249,278,340	[2] 178,317,100	[2] 70,961,240			60	60	
	Government of township	249,278,340	[2] 178,317,100	[2] 70,961,240			60	60	
94	South Bend								
	Government of city								
	City corporation	34,024,830	[2] 25,670,720	[2] 8,354,110			40	40	
	School district	34,024,830	[2] 25,670,720	[2] 8,354,110			40	40	
	Government of state	34,024,830	[2] 25,670,720	[2] 8,354,110			40	40	
	Government of county	34,024,830	[2] 25,670,720	[2] 8,354,110			40	40	
	Government of township	34,024,830	[2] 25,670,720	[2] 8,354,110			40	40	
100	Terre Haute								
	Government of city								
	City corporation	37,677,970	[2] 28,968,730	[2] 8,709,240			[4] 60	65	
	School district	37,677,970	[2] 28,968,730	[2] 8,709,240			[4] 60	65	
	Government of state	37,677,970	[2] 28,968,730	[2] 8,709,240			[4] 60	65	
	Government of county	37,677,970	[2] 28,968,730	[2] 8,709,240			[4] 60	65	
	Government of township	37,677,970	[2] 28,968,730	[2] 8,709,240			[4] 60	65	
	IOWA.								
174	Cedar Rapids								
	Government of city								
	City corporation	12,961,860	9,326,321	3,298,845	336,694		20	[5] 20	25
	School district	12,961,860	9,326,321	3,298,845	336,694		20	[5] 20	25
	Government of state	12,961,860	9,326,321	2,298,845	336,694		20	[5] 20	25
	Government of county	12,961,860	9,326,321	3,298,845	336,694		20	[5] 20	25
206	Council Bluffs								
	Government of city								
	City corporation	7,082,758	3,647,747	2,960,821	474,190		18	[5] 18	25
	School district	7,204,330	3,689,151	2,996,367	518,812		18	[5] 18	[6] 25
	Government of state	7,082,758	3,647,747	2,960,821	474,190		18	[5] 18	25
	Government of county	7,082,758	3,647,747	2,960,821	474,190		18	[5] 18	25
130	Davenport								
	Government of city								
	City corporation	33,928,221	20,501,920	13,164,565	261,736		38	[5] 40	50
	School district	21,202,159	10,415,270	10,648,499	138,390		20	[5] 20	25
	Government of state	21,114,007	10,355,400	10,627,739	130,868		20	[5] 20	25
	Government of county	21,114,007	10,355,400	10,627,739	130,868		20	[5] 20	25
65	Des Moines								
	Government of city								
	City corporation	37,689,691	24,011,980	12,690,396	987,315		20	[5] 21	25
	School district	37,815,821	24,109,071	12,705,771	1,000,979		20	[5] 21	25
	Government of state	37,689,691	24,011,980	12,690,396	987,315		20	[5] 21	25
	Government of county	37,689,691	24,011,980	12,690,396	987,315		20	[5] 21	25

[1] For property subject to the general property tax.
[2] Valuation of personal property of steam and electric roads included with that of real property.
[3] Basis for all real property except valuation for steam and electric roads, which are assessed on a basis of 75 per cent.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$55.40	$12.74		$608,075	$608,075	$16.52				179
			41.90	9.64		459,898	459,898	12.49				
$298.19	$1,296.48		22.30	5.13		244,767	244,767	6.65				
298.19	1,296.48		19.60	4.51		215,131	215,131	5.84				
298.19	1,296.48		8.00	1.84		87,809	87,809	2.39				
298.19	1,296.48		5.50	1.26		60,368	60,368	1.64				
			63.26	16.38		1,419,840	1,419,840	25.73				118
			45.60	11.82		1,025,043	1,025,043	18.58				
405.21	1,563.96		20.06	5.20		448,500	448,500	8.13				
405.21	1,563.96		22.80	5.91		509,895	509,895	9.24				
405.21	1,563.96		2.74	0.71		60,648	60,648	1.21				
405.21	1,563.96		8.00	2.07		178,894	178,894	3.24				
405.21	1,563.96		7.50	1.94		167,713	167,713	3.01				
405.21	1,563.96		2.16	0.55		48,190	48,190	0.87				
			76.60	15.40		1,217,294	1,217,294	19.84				104
			60.20	12.10		960,974	960,974	15.66				
254.67	1,268.14		23.10	4.64		361,031	361,031	5.88				
254.67	1,268.14		30.00	6.03		488,975	488,975	7.97				
254.67	1,268.14		7.10	1.43		110,968	110,968	1.81				
254.67	1,268.14		8.00	1.61		125,034	125,034	2.04				
254.67	1,268.14		8.00	1.61		125,034	125,034	2.04				
254.67	1,268.14		0.40	0.08		6,252	6,252	0.10				
			28.55	18.61	$3.00	1,324,022	1,280,639	16.83			$43,383	86
			19.50	12.72	1.50	896,383	874,692	11.50			21,691	
589.61	903.78		12.50	8.15	1.00	575,161	560,700	7.37			14,461	
589.61	903.78		7.00	4.57	0.50	321,222	313,992	4.13			7,230	
589.61	903.78		4.01	2.60	1.00	194,334	179,873	2.36			14,461	
589.61	903.78		5.04	3.29	0.50	233,305	226,074	2.97			7,231	
			30.40	14.49	4.75	1,309,177	1,249,897	16.40			59,280	84
			20.30	9.68	2.75	868,955	834,635	10.96			34,320	
539.69	1,131.40		11.60	5.53	2.00	501,894	476,934	6.26			24,960	
539.69	1,131.40		8.70	4.15	0.75	367,061	357,701	4.70			9,360	
539.69	1,131.40		4.01	1.91	1.00	177,351	164,871	2.16			12,480	
539.69	1,131.40		5.79	2.76	1.00	250,536	238,056	3.12			12,480	
539.69	1,131.40		0.30	0.14		12,335	12,335	0.16				
			26.88	16.13	2.00	6,796,275	6,699,983	24.65			96,292	23
			18.25	10.95	0.50	4,573,407	4,549,334	16.74			24,073	
917.45	1,529.08		11.25	6.75	0.50	2,828,459	2,804,386	10.32			24,073	
917.45	1,529.08		7.00	4.20		1,744,948	1,744,948	6.42				
917.45	1,529.08		4.01	2.41	1.00	1,047,752	999,606	3.68			48,146	
917.45	1,529.08		4.02	2.41	0.50	1,024,926	1,000,853	3.68			24,073	
917.45	1,529.08		0.60	0.36		150,190	150,190	0.55				
			35.20	14.08	3.00	1,231,170	1,197,675	17.37			33,495	91
			24.50	9.80	1.50	850,355	833,608	12.09			16,747	
493.50	1,233.75		13.15	5.26	0.50	453,009	447,427	6.49			5,582	
493.50	1,233.75		11.35	4.54	1.00	397,346	386,181	5.60			11,165	
493.50	1,233.75		4.01	1.60	1.00	147,605	136,440	1.98			11,165	
493.50	1,233.75		4.09	1.64	0.50	144,745	139,162	2.02			5,583	
493.50	1,233.75		2.60	1.04		88,465	88,465	1.28				
			32.40	19.87	3.24	1,252,111	1,220,767	18.48			31,344	100
			21.90	13.43	1.24	837,144	825,148	12.49			11,996	
570.16	929.58		11.50	7.05	0.50	438,134	433,297	6.56			4,837	
570.16	929.58		10.40	6.38	0.74	399,010	391,851	5.93			7,159	
570.16	929.58		4.01	2.46	1.00	160,763	151,089	2.29			9,674	
570.16	929.58		6.00	3.68	1.00	235,742	226,068	3.42			9,674	
570.16	929.58		0.49	0.30		18,462	18,462	0.28				
			88.38	20.05	0.50	1,151,368	1,145,585	30.56			5,783	174
			74.09	16.81		960,441	960,441	25.62				
345.75	1,524.48		[a] 38.60	[a] 8.76		500,387	500,387	13.35				
345.75	1,524.48		[a] 35.49	[a] 8.05		460,054	460,054	12.27				
345.75	1,524.48		[a] 3.90	[a] 0.88		50,495	50,495	1.35				
345.75	1,524.48		[a] 10.39	[a] 2.36	0.50	140,432	134,649	3.59			5,783	
			83.86	20.44	2.00	602,013	598,241	18.95			3,772	206
			72.74	17.73	2.00	523,301	519,529	16.46			3,772	
224.34	921.03		[a] 37.04	[a] 9.02	2.00	266,136	262,364	8.31			3,772	
224.34	921.03		[a] 35.70	[a] 8.71		257,165	257,165	8.15				
224.34	921.03		[a] 3.23	[a] 0.79		22,855	22,855	0.72				
224.34	921.03		[a] 7.89	[a] 1.92		55,857	55,857	1.77				
			44.56	15.41		1,144,249	1,144,249	23.34				130
			33.37	12.18		907,997	907,997	18.52				
692.23	1,535.36		[a] 15.75	[a] 7.10		534,343	534,343	10.90				
430.78	1,491.04		[a] 17.62	[a] 5.08		373,654	373,654	7.62				
430.78	1,491.04		[a] 2.88	[a] 0.83		60,751	60,751	1.24				
430.78	1,491.04		[a] 8.31	[a] 2.40		175,501	175,501	3.58				
			69.78	17.04		2,633,142	2,633,142	25.76				65
			55.94	13.66		2,111,355	2,111,355	20.65				
368.74	1,510.65		[a] 31.20	[a] 7.62		1,175,871	1,175,871	11.50				
368.74	1,510.65		[a] 24.74	[a] 6.04		935,484	935,484	9.15				
368.74	1,510.65		[a] 3.60	[a] 0.88		135,724	135,724	1.33				
368.74	1,510.65		[a] 10.24	[a] 2.50		386,063	386,063	3.78				

[a] Basis for all real property except valuation for steam and electric roads, which are assessed on a basis of 65 per cent.
[b] Basis for all personal property except money and credits, which are assessed on a basis of 100 per cent.
[c] Average rate.

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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.								
163	Dubuque								
	Government of city								
	City corporation	$33,649,205	$24,440,600	$8,740,945	$467,660		85	[2] 85	100
	School district	9,499,377	6,459,716	2,922,746	116,915		25	[2] 25	25
	Government of state	9,499,377	6,459,716	2,922,746	116,915		25	[2] 25	25
	Government of county	9,499,377	6,459,716	2,922,746	116,915		25	[2] 25	25
113	Sioux City								
	Government of city								
	City corporation	17,119,349	10,182,088	6,569,895	367,366		20	[2] 20	25
	School district	17,119,349	10,182,088	6,569,895	367,366		20	[2] 20	25
	Government of state	17,119,349	10,182,088	6,569,895	367,366		20	[2] 20	25
	Government of county	17,119,349	10,182,088	6,569,895	367,366		20	[2] 20	25
183	Waterloo								
	Government of city								
	City corporation	9,879,961	5,322,517	4,315,563	241,881		20	[2] 20	25
	School district	9,817,824	5,260,380	4,315,563	241,881		20	[2] 20	25
	Government of state	9,879,961	5,322,517	4,315,563	241,881		20	[2] 20	25
	Government of county	9,879,961	5,322,517	4,315,563	241,881		20	[2] 20	25
	KANSAS.								
69	Kansas City								
	Government of city								
	City corporation	93,607,916	62,065,923	31,541,993			100	100	
	School district	96,024,391	63,952,403	32,071,988			100	100	
	Government of state	93,607,916	62,065,923	31,541,993			100	100	
	Government of county	93,607,916	62,065,923	31,541,993			100	100	
131	Topeka								
	Government of city								
	City corporation	57,412,715	35,498,400	21,914,315			80	80	
	School district	57,430,620	35,515,123	21,915,497			80	80	
	Government of state	57,412,715	35,498,400	21,914,315			80	80	
	Government of county	57,412,715	35,498,400	21,914,315			80	80	
92	Wichita								
	Government of city								
	City corporation	65,807,214	47,069,872	18,737,342			100	100	
	School district	65,890,721	47,151,291	18,739,430			100	100	
	Government of state	65,807,214	47,069,872	18,737,342			100	100	
	Government of county	65,807,214	47,069,872	18,737,342			100	100	
	KENTUCKY.								
115	Covington								
	Government of city	32,427,432	23,212,830	4,364,030	4,850,572		75	75	70
	Government of state	29,782,812	21,758,490	3,173,750	4,850,572		70	60	70
	Government of county	29,782,812	21,758,490	3,173,750	4,850,572		70	60	70
158	Lexington								
	Government of city	30,584,485	21,658,046	6,962,447	1,963,992		60	60	70
	Government of state	30,078,235	21,276,554	6,837,689	1,963,992		60	60	70
	Government of county	30,078,235	21,276,554	6,837,689	1,963,992		60	60	70
28	Louisville								
	Government of city	214,493,882	137,007,079	66,393,870	11,092,933		75	75	70
	Government of state	211,030,529	134,816,990	65,120,606	11,092,933		75	75	70
	Government of county	211,030,529	134,816,990	65,120,606	11,092,933		75	75	70
204	Newport								
	Government of city	16,667,065	13,340,350	1,485,507	1,841,208		80	65	70
	Government of state	14,375,574	11,104,725	1,429,641	1,841,208		70	65	70
	Government of county	14,375,574	11,104,725	1,429,641	1,841,208		70	65	70
	LOUISIANA.								
16	New Orleans								
	Government of city	244,078,013	173,468,682	70,609,331			67	67	
	Government of state	244,078,013	173,468,682	70,609,331			67	67	
189	Shreveport								
	Government of city								
	City corporation	22,452,500	15,377,260	7,075,240			40	40	
	School district	22,452,500	15,377,260	7,075,240			40	40	
	Government of state	22,452,500	15,377,260	7,075,240			40	40	
	Government of parish	22,452,500	15,377,260	7,075,240			40	40	
	MAINE.								
102	Portland								
	Government of city								
	City corporation	73,864,863	52,352,250	21,512,613			80	80	
	Bridge district	78,932,828	56,837,470	22,095,358			80	80	
	Government of state	73,864,863	52,352,250	21,512,613			80	80	
	Government of county	73,864,863	52,352,250	21,512,613			80	80	
	MARYLAND.								
8	Baltimore								
	Government of city	868,426,115	453,527,449	307,398,666		$107,500,000	100	100	
	Government of state	615,027,116	410,446,214	204,580,902			100	100	

[1] For property subject to the general property tax.
[2] Basis for all personal property except money and credits, which are assessed on a basis of 100 per cent.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$50.51	$21.68	$0.50	$824,238	$817,774	$20.49			$6,464	163
			34.28	17.36		663,645	663,645	16.63				
$843.13	$986.37		[a] 14.00	[a] 11.96		470,988	470,988	11.80				
238.02	893.01		[a] 20.28	[a] 5.40		192,657	192,657	4.83				
238.02	893.01		[a] 4.15	[a] 1.10		39,400	39,400	0.99				
238.02	893.01		[a] 12.08	[a] 3.22	0.50	121,193	114,729	2.87			6,464	
			83.52	20.11	0.50	1,436,353	1,429,753	24.88			6,600	113
			70.26	16.92		1,202,755	1,202,755	20.93				
297.98	1,237.75		[a] 36.83	[a] 8.87		630,437	630,437	10.97				
297.98	1,237.75		[a] 33.43	[a] 8.05		572,318	572,318	9.96				
297.98	1,237.75		[a] 3.62	[a] 0.87		61,908	61,908	1.08				
297.98	1,237.75		[a] 9.64	[a] 2.32	0.50	171,690	165,090	2.87			6,600	
			67.34	18.34	3.00	678,103	663,757	18.49			14,346	183
			57.25	15.59	2.50	576,405	564,025	15.71			12,380	
275.08	1,010.82		[a] 31.65	[a] 8.61	2.50	325,044	312,664	8.71			12,380	
275.08	1,010.82		[a] 25.60	[a] 6.98		251,361	251,361	7.00				
275.08	1,010.82		[a] 3.11	[a] 0.85		30,739	30,739	0.86				
275.08	1,010.82		[a] 6.98	[a] 1.90	0.50	70,959	68,993	1.92			1,966	
			19.40	19.40		1,832,305	1,832,305	18.43				69
			14.50	14.50		1,373,626	1,373,626	13.82				
941.38	941.38		7.75	7.75		725,461	725,461	7.30				
941.38	941.38		6.75	6.75		648,165	648,165	6.52				
941.38	941.38		1.30	1.30		121,690	121,690	1.22				
41.38	941.38		3.60	3.60		336,989	336,989	3.39				
			19.08	15.26		1,095,560	1,095,560	22.49				131
			15.00	12.00		861,316	861,316	17.68				
1,178.28	1,472.85		8.00	6.40		459,302	459,302	9.43				
1,178.28	1,472.85		7.00	5.60		402,014	402,014	8.25				
1,178.28	1,472.85		1.30	1.04		74,637	74,637	1.53				
1,178.28	1,472.85		2.78	2.22		159,607	159,607	3.28				
			18.30	18.30		1,204,848	1,204,848	17.04				92
			14.70	14.70		967,942	967,942	13.69				
930.51	930.51		7.80	7.80		513,296	513,296	7.26				
930.51	930.51		6.90	6.90		454,646	454,646	6.43				
930.51	930.51		1.30	1.30		85,549	85,549	1.21				
930.51	930.51		2.30	2.30		151,357	151,357	2.14				
			27.50	19.87		865,308	865,308	15.15				115
567.47	764.71		17.50	12.99		567,480	567,480	9.93				
521.19	757.78		5.50	3.78		163,805	163,805	2.87				
521.19	757.78		4.50	3.10		134,023	134,023	2.35				
			28.00	16.96		851,049	851,049	20.71				158
744.20	1,228.96		17.50	10.60		535,228	535,228	13.02				
731.88	1,208.43		5.50	3.33		165,430	165,430	4.03				
731.88	1,208.43		5.00	3.03		150,391	150,391	3.66				
			26.70	19.95		5,698,593	5,698,593	23.91				28
900.19	1,204.68		18.50	13.82		3,968,143	3,968,143	16.65				
885.65	1,185.30		5.50	4.11		1,160,668	1,160,668	4.87				
885.65	1,185.30		2.70	2.02		569,782	569,782	2.39				
			25.86	19.19		408,107	408,107	12.79				204
522.01	676.27		[a] 15.86	[a] 12.24		264,351	264,351	8.28				
450.26	648.15		5.50	3.82		79,066	79,066	2.48				
450.26	648.15		4.50	3.13		64,690	64,690	2.03				
			31.50	21.10	1.00	7,738,276	7,688,457	20.68			49,819	16
656.57	979.96		22.00	14.74	1.00	5,419,535	5,369,716	14.44			49,819	
656.57	979.96		[b] 9.50	6.36		2,318,741	2,318,741	6.24				
			38.75	15.50	1.00	874,038	870,034	24.70			4,004	189
			18.75	7.50	1.00	424,988	420,984	11.95			4,004	
637.31	1,593.28		14.25	5.70		319,948	319,948	9.08				
637.31	1,593.28		4.50	1.80	1.00	105,040	101,036	2.87			4,004	
637.31	1,593.28		7.00	2.80		157,167	157,167	4.46				
637.31	1,593.28		13.00	5.20		291,883	291,883	8.29				
			22.14	17.71	2.00	1,660,982	1,637,612	25.64			23,370	102
			16.01	12.81	2.00	1,207,583	1,184,213	18.54			23,370	
1,156.54	1,445.68		15.82	12.66	2.00	1,192,141	1,168,771	18.30			23,370	
1,156.54	1,445.68		0.19	0.15		15,442	15,442	0.24				
1,156.54	1,445.68		4.87	3.89		360,047	360,047	5.64				
1,156.54	1,445.68		1.26	1.01		93,352	93,352	1.46				
			17.16	17.16		12,947,098	12,643,973	21.44	$303,125	$0.51		8
1,290.53	1,290.53	$182.32	[a] 14.35	[a] 14.35		11,219,170	10,916,045	18.51	303,125	0.51		
1,043.09	1,043.09		[a] 2.81	[a] 2.81		1,727,928	1,727,928	2.93				

[a] Average rate.

[b] Rate for state, $7; additional rate for levee, $2.50.

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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.								
5	Boston								
	Government of city	$1,609,321,540	$1,279,775,700	$313,219,300		[2] $16,326,540	100	100	
	Government of state	1,634,896,459	1,279,775,700	313,219,300		[2] 41,901,459	100	100	
97	Brockton								
	Government of city	55,816,791	42,477,175	12,935,350		[2] 404,266	100	100	
	Government of state	55,708,577	42,477,175	12,935,350		[2] 296,052	100	100	
	Government of county	55,412,525	42,477,175	12,935,350			100	100	
201	Brookline								
	Government of city	128,418,800	80,335,400	48,083,400			100	100	
	Government of state	128,418,800	80,335,400	48,083,400			100	100	
	Government of county	128,418,800	80,335,400	48,083,400			100	100	
52	Cambridge								
	Government of city	132,192,170	108,283,600	23,836,300		[2] 72,270	100	100	
	Government of state	132,212,630	108,283,600	23,836,300		[2] 92,730	100	100	
	Government of county	132,119,900	108,283,600	23,836,300			100	100	
140	Chelsea								
	Government of city	31,233,160	26,860,500	4,300,500		[2] 72,160	100	100	
	Government of state	31,168,833	26,860,500	4,300,500		[2] 7,833	100	100	
165	Everett								
	Government of city	33,683,350	28,196,350	5,487,000			100	100	
	Government of state	33,683,350	28,196,350	5,487,000			100	100	
	Government of county	33,683,350	28,196,350	5,487,000			100	100	
44	Fall River								
	Government of city	113,516,937	65,634,650	46,517,900		[2] 1,364,387	100	100	
	Government of state	113,480,163	65,634,650	46,517,900		[2] 1,327,613	100	100	
	Government of county	112,152,550	65,634,650	46,517,900			100	100	
154	Fitchburg								
	Government of city	42,101,258	30,574,275	11,393,750		[2] 132,233	100	100	
	Government of state	42,022,292	30,574,275	11,393,750		[2] 54,267	100	100	
	Government of county	41,968,025	30,574,275	11,393,750			100	100	
133	Haverhill								
	Government of city	47,219,338	34,646,225	11,849,425		[2] 723,688	100	100	
	Government of state	46,820,905	34,646,225	11,849,425		[2] 325,255	100	100	
	Government of county	46,495,650	34,646,225	11,849,425			100	100	
101	Holyoke								
	Government of city	66,459,408	49,363,180	16,470,250		[2] 625,978	100	100	
	Government of state	66,771,856	49,363,180	16,470,250		[2] 938,426	100	100	
	Government of county	65,833,430	49,363,180	16,470,250			100	100	
66	Lawrence								
	Government of city	83,087,870	61,782,175	21,299,325		[2] 6,370	100	100	
	Government of state	83,090,130	61,782,175	21,299,325		[2] 8,630	100	100	
	Government of county	83,081,500	61,782,175	21,299,325			100	100	
53	Lowell								
	Government of city	94,503,423	69,322,300	24,561,500		[2] 619,623	100	100	
	Government of state	94,413,702	69,322,300	24,561,500		[2] 529,902	100	100	
	Government of county	93,883,800	69,322,300	24,561,500			100	100	
64	Lynn								
	Government of city	95,087,511	75,948,555	18,589,385		[2] 549,571	100	100	
	Government of state	94,948,416	75,948,555	18,589,385		[2] 410,476	100	100	
	Government of county	94,537,940	75,948,555	18,589,385			100	100	
126	Malden								
	Government of city	43,846,591	34,019,400	9,688,800		[2] 138,391	100	100	
	Government of state	43,822,809	34,019,400	9,688,800		[2] 114,609	100	100	
	Government of county	43,708,200	34,019,400	9,688,800			100	100	
49	New Bedford								
	Government of city	113,123,156	71,793,428	39,766,760		[2] 1,562,968	100	,00	
	Government of state	113,559,755	71,793,428	39,766,760		[2] 1,999,567	100	100	
	Government of county	111,560,188	71,793,428	39,766,760			100	100	
145	Newton								
	Government of city	89,620,520	60,657,800	28,888,260		[2] 74,460	100	100	
	Government of state	89,573,600	60,657,800	28,888,260		[2] 27,540	100	100	
	Government of county	89,546,060	60,657,800	28,888,260			100	100	
167	Pittsfield								
	Government of city	41,134,766	33,747,665	6,847,310		[2] 539,791	100	100	
	Government of state	41,157,684	33,747,665	6,847,310		[2] 562,709	100	100	
	Government of county	40,594,975	33,747,665	6,847,310			100	100	
169	Quincy								
	Government of city	62,608,230	52,359,300	10,161,450		[2] 87,480	100	100	
	Government of state	62,617,312	52,359,300	10,161,450		[2] 96,562	100	100	
	Government of county	62,520,750	52,359,300	10,161,450			100	100	
132	Salem								
	Government of city	43,693,310	33,175,700	10,419,750		[2] 97,860	100	100	
	Government of state	43,718,595	33,175,700	10,419,750		[2] 123,145	100	100	
	Government of county	43,595,450	33,175,700	10,419,750			100	100	
77	Somerville								
	Government of city	79,445,729	69,972,100	9,409,000		[2] 64,629	100	100	
	Government of state	79,483,471	69,972,100	9,409,000		[2] 102,371	100	100	
	Government of county	79,381,100	69,972,100	9,409,000			100	100	

[1] For property subject to the general property tax.

[2] Includes bank-stock tax only.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$17.80	$17.80	$2.00	$29,863,613	$28,355,311	$37.43	$1,036,458	$1.36	$471,844	5
$2,103.19	$2,103.19	$21.56	16.20	16.20	2.00	26,569,527	25,807,071	34.07	[2] 290,612	0.38	471,844	
2,103.19	2,103.19	55.32	1.60	1.60	.....	3,294,086	2,548,240	3.36	[2] 745,846	0.98	.....	
			22.80	22.80	2.00	1,318,726	1,263,313	18.77	15,967	0.24	39,446	97
823.28	823.28	6.01	19.77	19.77	2.00	1,144,169	1,095,506	16.28	[2] 9,217	0.14	39,446	
823.28	823.28	4.40	1.77	1.77	.....	104,990	98,240	1.46	[2] 6,750	0.10	.....	
823.28	823.28	.....	1.26	1.26	.....	69,567	69,567	1.03	.....	.....	.....	
			14.80	14.80	2.00	1,915,668	1,900,598	58.07	.....	.....	15,070	201
3,923.58	3,923.58	.....	12.00	12.00	2.00	1,556,301	1,541,231	47.09	.....	.....	15,070	
3,923.58	3,923.58	.....	1.90	1.90	.....	244,076	244,076	7.46	.....	.....	.....	
3,923.58	3,923.58	.....	0.90	0.90	.....	115,291	115,291	3.52	.....	.....	.....	
			23.50	23.50	2.00	3,167,988	3,105,067	27.40	3,877	0.03	59,044	52
1,166.01	1,166.01	0.64	20.80	20.80	2.00	2,808,836	2,748,094	24.25	[2] 1,698	0.01	59,044	
1,166.01	1,166.01	0.82	1.64	1.64	.....	219,139	216,960	1.91	[2] 2,179	0.02	.....	
1,166.01	1,166.01	.....	1.06	1.06	.....	140,013	140,013	1.24	.....	.....	.....	
			24.00	24.00	2.00	772,176	747,864	16.19	1,920	0.04	22,392	140
674.60	674.60	1.56	22.32	22.32	2.00	719,588	695,464	15.06	[2] 1,732	0.04	22,392	
674.60	674.60	0.17	1.68	1.68	.....	52,588	52,400	1.13	[2] 188	(2)	.....	
			23.90	23.90	2.00	826,350	805,032	20.52	.....	.....	21,318	165
858.55	858.55	.....	21.23	21.23	2.00	736,580	715,262	18.23	.....	.....	21,318	
858.55	858.55	.....	1.62	1.62	.....	54,560	54,560	1.39	.....	.....	.....	
858.55	858.55	.....	1.05	1.05	.....	35,210	35,210	0.90	.....	.....	.....	
			21.20	21.20	2.00	2,502,748	2,377,684	18.52	57,070	0.45	67,994	44
873.69	873.69	10.63	18.42	18.42	2.00	2,162,421	2,065,502	16.09	[2] 28,925	0.23	67,994	
873.69	873.69	10.34	1.61	1.61	.....	209,105	180,960	1.41	[2] 28,145	0.22	.....	
873.69	873.69	.....	1.17	1.17	.....	131,222	131,222	1.02	.....	.....	.....	
			20.40	20.40	2.00	884,557	856,148	20.51	3,825	0.10	24,584	154
1,005.75	1,005.75	3.19	17.80	17.80	2.00	774,434	747,132	17.90	[2] 2,718	0.07	24,584	
1,005.75	1,005.75	1.30	1.67	1.67	.....	71,187	70,080	1.68	[2] 1,107	0.03	.....	
1,005.75	1,005.75	.....	0.93	0.93	.....	38,936	38,936	0.93	.....	.....	.....	
			20.20	20.20	2.00	990,842	939,336	19.38	21,188	0.44	30,318	133
959.13	959.13	14.93	17.13	17.13	2.00	841,406	796,470	16.43	[2] 14,618	0.30	30,318	
959.13	959.13	6.71	1.64	1.64	.....	83,050	76,480	1.58	[2] 6,570	0.14	.....	
959.13	959.13	.....	1.43	1.43	.....	66,386	66,386	1.37	.....	.....	.....	
			18.40	18.40	2.00	1,272,916	1,211,335	18.58	28,785	0.44	32,796	101
1,009.95	1,009.95	9.60	15.85	15.85	2.00	1,088,119	1,043,805	16.01	[2] 11,518	0.18	32,796	
1,009.95	1,009.95	14.40	1.69	1.69	.....	128,307	111,040	1.70	[2] 17,267	0.26	.....	
1,009.95	1,009.95	.....	0.86	0.86	.....	56,490	56,490	0.87	.....	.....	.....	
			18.80	18.80	2.00	1,604,859	1,562,051	15.53	232	(2)	42,526	66
826.19	826.19	0.06	15.77	15.77	2.00	1,353,262	1,310,616	13.03	[2] 120	(2)	42,526	
826.19	826.19	0.08	1.62	1.62	.....	134,722	134,560	1.34	[2] 162	(2)	.....	
826.19	826.19	.....	1.41	1.41	.....	116,875	116,875	1.16	.....	.....	.....	
			21.20	21.20	2.00	2,070,698	1,990,566	17.58	24,370	0.22	55,762	53
829.03	829.03	5.47	18.54	18.54	2.00	1,809,504	1,740,606	15.37	[2] 13,136	0.12	55,762	
829.03	829.03	4.68	1.62	1.62	.....	163,154	151,920	1.34	[2] 11,234	0.10	.....	
829.03	829.03	.....	1.04	1.04	.....	98,040	98,040	0.87	.....	.....	.....	
			21.00	21.00	2.00	2,062,891	1,985,295	19.39	20,160	0.19	57,436	64
923.00	923.00	5.37	17.93	17.93	2.00	1,763,756	1,694,780	16.55	[2] 11,540	0.11	57,436	
923.00	923.00	4.01	1.64	1.64	.....	164,140	155,520	1.52	[2] 8,620	0.08	.....	
923.00	923.00	.....	1.43	1.43	.....	134,995	134,995	1.32	.....	.....	.....	
			21.40	21.40	2.00	968,826	935,355	18.28	5,415	0.11	28,056	126
854.43	854.43	2.71	18.60	18.60	2.00	843,960	812,942	15.89	[2] 2,962	0.06	28,056	
854.43	854.43	2.24	1.70	1.70	.....	76,853	74,400	1.45	[2] 2,453	0.05	.....	
854.43	854.43	.....	1.10	1.10	.....	48,013	48,013	0.94	.....	.....	.....	
			23.00	23.00	2.00	2,710,940	2,565,884	21.76	81,938	0.69	63,118	49
946.09	946.09	13.25	20.13	20.13	2.00	2,343,245	2,214,179	19.03	[2] 35,948	0.30	63,118	
946.09	946.09	16.96	1.66	1.66	.....	232,470	186,480	1.58	[2] 45,990	0.39	.....	
946.09	946.09	.....	1.21	1.21	.....	135,225	135,225	1.15	.....	.....	.....	
			18.90	18.90	2.00	1,718,245	1,692,421	38.71	1,928	0.04	23,896	145
2,048.41	2,048.41	1.70	16.32	16.32	2.00	1,487,245	1,461,942	33.44	[2] 1,407	0.03	23,896	
2,048.41	2,048.41	0.63	1.57	1.57	.....	140,601	140,080	3.20	[2] 521	0.01	.....	
2,048.41	2,048.41	.....	1.01	1.01	.....	90,399	90,399	2.07	.....	.....	.....	
			22.60	22.60	2.00	964,802	917,446	23.75	24,916	0.65	22,440	167
1,050.89	1,050.89	13.97	19.29	19.29	2.00	817,589	782,950	20.27	[2] 12,199	0.32	22,440	
1,050.89	1,050.89	14.57	1.71	1.71	.....	81,997	69,280	1.79	[2] 12,717	0.33	.....	
1,050.89	1,050.89	.....	1.60	1.60	.....	65,216	65,216	1.69	.....	.....	.....	
			17.20	17.20	2.00	1,103,963	1,075,423	28.21	3,166	0.08	25,374	169
1,639.42	1,639.42	2.29	15.52	15.52	2.00	997,264	970,385	25.45	[2] 1,505	0.04	25,374	
1,639.42	1,639.42	2.53	1.14	1.14	.....	72,911	71,250	1.87	[2] 1,661	0.04	.....	
1,639.42	1,639.42	.....	0.54	0.54	.....	33,788	33,788	0.89	.....	.....	.....	
			22.90	22.90	2.00	1,025,177	998,312	20.55	5,061	0.11	21,804	132
897.73	897.73	2.02	19.90	19.90	2.00	891,595	867,550	17.86	[2] 2,241	0.05	21,804	
897.73	897.73	2.54	1.61	1.61	.....	72,820	70,000	1.44	[2] 2,820	0.06	.....	
897.73	897.73	.....	1.39	1.39	.....	60,762	60,762	1.25	.....	.....	.....	
			21.40	21.40	2.00	1,752,724	1,698,756	19.51	3,574	0.05	50,394	77
912.02	912.02	0.74	18.76	18.76	2.00	1,540,982	1,489,205	17.11	[2] 1,353	0.02	50,394	
912.02	912.02	1.18	1.60	1.60	.....	129,551	127,360	1.46	[2] 2,191	0.03	.....	
912.02	912.02	.....	1.04	1.04	.....	82,191	82,191	0.94	.....	.....	.....	

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

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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.								
63	Springfield								
	Government of city	$201,923,179	$162,945,320	$38,445,290		[2] $532,569	100	100	
	Government of state	202,436,041	162,945,320	38,445,290		[2] 1,045,431	100	100	
	Government of county	201,390,610	162,945,320	38,445,290			100	100	
181	Taunton								
	Government of city	27,611,852	19,560,765	7,237,910		[2] 813,177	100	100	
	Government of state	27,320,498	19,560,765	7,237,910		[2] 521,823	100	100	
	Government of county	26,798,675	19,560,765	7,237,910			100	100	
214	Waltham								
	Government of city	32,335,650	23,621,500	8,582,800		[2] 131,350	100	100	
	Government of state	32,257,950	23,621,500	8,582,800		[2] 53,650	100	100	
	Government of county	32,204,300	23,621,500	8,582,800			100	100	
35	Worcester								
	Government of city	189,271,723	144,323,350	44,037,200		[2] 911,173	100	100	
	Government of state	189,597,162	144,323,350	44,037,200		[2] 1,236,612	100	100	
	Government of county	188,360,550	144,323,350	44,037,200			100	100	
	MICHIGAN.								
135	Bay City								
	Government of city								
	City corporation	26,835,240	20,117,135	6,718,105			100	100	
	School district	26,835,240	20,117,135	6,718,105			100	100	
	Government of state	26,355,768	19,616,490	6,739,278			100	100	
	Government of county	26,355,768	19,616,490	6,739,278			100	100	
7	Detroit								
	Government of city								
	City corporation	1,176,517,900	886,007,180	290,510,720			100	100	
	County	765,920,096	493,305,599	272,614,497			100	100	
	Government of state	765,920,096	493,305,599	272,614,497			100	100	
117	Flint								
	Government of city								
	City corporation	47,594,444	32,411,128	15,183,316			100	100	
	School district	47,594,444	32,411,128	15,183,316			100	100	
	Government of state	47,594,444	32,411,128	15,183,316			100	100	
	Government of county	47,594,444	32,411,128	15,183,316			100	100	
43	Grand Rapids								
	Government of city								
	City corporation	163,726,341	119,362,455	44,363,886			100	100	
	School district	163,726,341	119,362,455	44,363,886			100	100	
	Government of state	163,726,341	119,362,455	44,363,886			100	100	
	Government of county	163,726,341	119,362,455	44,363,886			100	100	
187	Jackson								
	Government of city								
	City corporation	37,355,825	29,237,945	8,117,880			100	100	
	School district	38,398,750	30,049,110	8,349,640			100	100	
	Government of state	37,355,825	29,237,945	8,117,880			100	100	
	Government of county	37,355,825	29,237,945	8,117,880			100	100	
129	Kalamazoo								
	Government of city								
	City corporation	47,666,700	36,051,650	11,615,050			100	100	
	School district	49,731,425	36,748,569	12,982,856			100	100	
	Government of state	47,666,700	36,051,650	11,615,050			100	100	
	Government of county	47,666,700	36,051,650	11,615,050			100	100	
152	Lansing								
	Government of city								
	City corporation	41,362,175	32,198,755	9,163,420			100	100	
	School district	41,548,605	[3] 41,548,605	(3)			100	100	
	Government of state	41,362,175	32,198,755	9,163,420			100	100	
	Government of county	41,362,175	32,198,755	9,163,420			100	100	
116	Saginaw								
	Government of city								
	City corporation	47,325,205	32,529,238	14,795,967			100	100	
	School district	47,325,205	32,529,238	14,795,967			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.								
72	Duluth								
	Government of city								
	City corporation	80,546,051	44,557,502	35,988,549			40	[5] 30	
	School district	80,546,051	44,557,502	35,988,549			40	[5] 30	
	Government of state	80,546,051	44,557,502	35,988,549			40	[5] 30	
	Government of county	80,546,051	44,557,502	35,988,549			40	[5] 30	
18	Minneapolis								
	Government of city								
	City corporation	265,152,603	163,710,251	101,442,352			40	[5] 30	
	County	265,152,603	163,710,251	101,442,352			40	[5] 30	
	Government of state	265,152,603	163,710,251	101,442,352			40	[5] 30	
27	St. Paul								
	Government of city	171,870,306	94,642,864	77,227,442			40	[5] 33	
	Government of state	171,870,306	94,642,864	77,227,442			40	[5] 33	
	Government of county	171,870,306	94,642,864	77,227,442			40	[5] 33	

[1] For property subject to the general property tax. [2] Includes bank-stock tax only. [3] Valuation of personal property included with that of real property.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$17.80	$17.80	$2.00	$3,679,234	$3,584,753	$33.91	$28,089	$0.27	$66,392	63
$1,905.03	$1,905.03	$5.04	15.58	15.58	2.00	3,213,678	3,137,806	29.68	[2] 9,480	0.09	66,392	
1,905.03	1,905.03	9.89	1.47	1.47		314,849	296,240	2.80	[2] 18,609	0.18		
1,905.03	1,905.03		0.75	0.75		150,707	150,707	1.43				
			20.40	20.40	2.00	594,847	546,693	15.08	27,234	0.75	20,920	181
739.15	739.15	22.43	17.17	17.17	2.00	497,531	460,022	12.69	[2] 16,589	0.46	20,920	
739.15	739.15	14.39	1.87	1.87		60,885	50,240	1.39	[2] 10,645	0.29		
739.15	739.15		1.36	1.36		36,431	36,431	1.00				
			20.60	20.60	2.00	684,304	663,409	21.68	3,811	0.13	17,084	214
1,052.19	1,052.19	4.29	17.97	17.97	2.00	598,431	578,641	18.91	[2] 2,706	0.09	17,084	
1,052.19	1,052.19	1.75	1.60	1.60		52,625	51,520	1.68	[2] 1,105	0.04		
1,052.19	1,052.19		1.03	1.03		33,248	33,248	1.09				
			20.00	20.00	2.00	3,911,040	3,767,211	23.09	42,955	0.26	100,874	35
1,155.01	1,155.01	5.59	17.45	17.45	2.00	3,405,694	3,286,597	20.15	[2] 18,223	0.11	100,874	
1,155.01	1,155.01	7.58	1.64	1.64		333,692	308,960	1.89	[2] 24,732	0.15		
1,155.01	1,155.01		0.91	0.91		171,654	171,654	1.05				
			29.68	29.68		793,511	793,511	16.47				135
			23.51	23.51		630,896	630,896	13.09				
557.14	557.14		15.73	15.73		422,118	422,118	8.76				
557.14	557.14		7.78	7.78		208,778	208,778	4.33				
547.19	547.19		2.08	2.08		54,820	54,820	1.14				
547.19	547.19		4.09	4.09		107,795	107,795	2.24				
			17.79	17.79		19,264,229	19,264,229	31.90				7
			15.47	15.47		17,490,971	17,490,971	28.96				
1,947.90	1,947.90		13.81	13.81		16,218,778	16,218,778	26.85				
1,268.09	1,268.09		1.66	1.66		1,272,193	1,272,193	2.11				
1,268.09	1,268.09		2.32	2.32		1,773,258	1,773,258	2.94				
			22.80	22.80		1,085,152	1,085,152	19.65				117
			17.47	17.47		831,474	831,474	15.06				
862.09	862.09		11.00	11.00		523,538	523,538	9.48				
862.09	862.09		6.47	6.47		307,936	307,936	5.58				
862.09	862.09		2.33	2.33		110,895	110,895	2.01				
862.09	862.09		3.00	3.00		142,783	142,783	2.58				
			16.34	16.34		2,675,289	2,675,289	20.75				43
			12.24	12.24		2,004,011	2,004,011	15.54				
1,269.94	1,269.94		7.20	7.20		1,178,830	1,178,830	9.14				
1,269.94	1,269.94		5.04	5.04		825,181	825,181	6.40				
1,269.94	1,269.94		2.10	2.10		343,825	343,825	2.67				
1,269.94	1,269.94		2.00	2.00		327,453	327,453	2.54				
			19.90	19.90		749,611	749,611	21.20				187
			15.13	15.13		571,701	571,701	16.17				
1,056.35	1,056.35		9.00	9.00		336,202	336,202	9.51				
1,056.35	1,056.35		6.13	6.13		235,499	235,499	6.66				
1,056.35	1,056.35		2.17	2.17		80,897	80,897	2.29				
1,056.35	1,056.35		2.60	2.60		97,013	97,013	2.74				
			17.35	17.35		840,057	840,057	17.05				129
			12.35	12.35		601,760	601,760	12.22				
967.54	967.54		6.00	6.00		286,000	286,000	5.81				
967.54	967.54		6.35	6.35		315,760	315,760	6.41				
967.54	967.54		2.07	2.07		98,656	98,656	2.00				
967.54	967.54		2.93	2.93		139,641	139,641	2.83				
			22.95	22.95		950,916	950,916	22.52				152
			17.05	17.05		706,880	706,880	16.74				
979.40	979.40		9.38	9.38		388,202	388,202	9.19				
979.40	979.40		7.67	7.67		318,678	318,678	7.55				
979.40	979.40		2.36	2.36		97,614	97,614	2.31				
979.40	979.40		3.54	3.54		146,422	146,422	3.47				
			23.11	23.11		1,092,337	1,092,337	19.48				116
			17.76	17.76		840,465	840,465	14.99				
844.26	844.26		[4] 12.52	[4] 12.52		592,492	592,492	10.57				
844.26	844.26		[4] 5.24	[4] 5.24		247,973	247,973	4.42				
839.87	839.87		1.99	1.99		93,687	93,687	1.67				
839.87	839.87		3.36	3.36		158,185	158,185	2.82				
			27.95	12.50		2,251,505	2,251,505	23.83				72
			21.75	9.73		1,751,992	1,751,992	18.54				
852.38	1,906.35		[4] 12.85	[4] 5.75		1,035,086	1,035,086	10.95				
852.38	1,906.35		[4] 8.90	[4] 3.98		716,906	716,906	7.59				
852.38	1,906.35		[4] 2.79	[4] 1.25		224,853	224,853	2.38				
852.38	1,906.35		[4] 3.41	[4] 1.52		274,660	274,660	2.91				
			32.12	13.95		8,519,554	8,519,554	23.43				18
			29.17	12.67		7,736,522	7,736,522	21.28				
729.54	1,679.84		[4] 26.47	[4] 11.50		7,019,568	7,019,568	19.31				
729.54	1,679.84		[4] 2.70	[4] 1.17		716,954	716,954	1.97				
729.54	1,679.84		[4] 2.95	[4] 1.28		783,032	783,032	2.15				
			31.36	14.52		5,390,623	5,390,623	21.80				27
695.18	1,501.99		[4] 22.36	[4] 10.35		3,842,886	3,842,886	15.54				
695.18	1,501.99		[4] 2.76	[4] 1.28		474,633	474,633	1.92				
695.18	1,501.99		[4] 6.24	[4] 2.89		1,073,104	1,073,104	4.34				

[4] Average rate.

[2] Basis for all personal property except money and credits, which are assessed on a basis of 100 per cent.

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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.
	MISSOURI.								
196	Joplin								
	Government of city								
	City corporation	$11,092,317	$7,606,920	$2,975,820	$509,577		40	40	33
	School district	11,367,082	7,802,395	3,055,110	509,577		40	40	33
	Government of state	11,092,317	7,606,920	2,975,820	509,577		40	40	33
	Government of county	11,092,317	7,606,920	2,975,820	509,577		40	40	33
21	Kansas City								
	Government of city								
	City corporation	210,020,632	142,167,120	64,808,352	3,045,160		40	50	33
	County	210,020,632	142,167,120	64,808,352	3,045,160		40	50	33
	School district	217,910,500	143,097,500	59,058,500	15,754,500		40	50	33
	Government of state	210,020,632	142,167,120	64,808,352	3,045,160		40	50	33
79	St. Joseph								
	Government of city								
	City corporation	43,446,510	29,563,690	10,843,246	3,039,574		40	[2] 50	33
	School district	44,358,224	30,371,410	10,947,240	3,039,574		40	[2] 50	33
	Government of state	42,883,984	29,563,690	10,280,720	3,039,574		40	[2] 50	33
	Government of county	42,883,984	29,563,690	10,280,720	3,039,574		40	[2] 50	33
4	St. Louis								
	Government of city								
	City corporation	733,459,194	515,059,120	97,627,690	35,442,773	$85,329,611	70	40	33
	School district	733,559,787	515,059,120	97,627,690	35,442,773	85,430,204	70	40	33
	Government of state	733,559,787	515,059,120	97,627,690	35,442,773	85,430,204	70	40	33
159	Springfield								
	Government of city								
	City corporation	17,350,017	11,906,577	4,454,122	989,318		50	50	33
	School district	17,650,161	12,105,056	4,459,427	1,085,678		50	50	33
	Government of state	17,350,017	11,906,577	4,454,122	989,318		50	50	33
	Government of county	17,350,017	11,906,577	4,454,122	989,318		50	50	33
	MONTANA.								
147	Butte								
	Government of city								
	City corporation	27,835,100	16,652,845	11,182,255			40	40	
	School district	27,835,100	16,652,845	11,182,255			40	40	
	Government of state	27,835,100	16,652,845	11,182,255			40	40	
	Government of county	27,835,100	16,652,845	11,182,255			40	40	
	NEBRASKA.								
139	Lincoln								
	Government of city								
	City corporation	11,385,320	7,323,815	4,061,505			16	20	
	School district	12,401,829	8,340,324	4,061,505			20	20	
	Government of state	12,548,869	8,620,635	3,928,234			20	20	
	Government of county	12,548,869	8,620,635	3,928,234			20	20	
34	Omaha								
	Government of city								
	City corporation	47,564,581	31,400,564	16,164,017			20	16	
	School district	45,390,499	32,331,679	13,058,820			20	16	
	Government of state	43,798,106	32,106,991	11,691,115			20	16	
	Government of county	43,798,106	32,106,991	11,691,115			20	16	
	NEW HAMPSHIRE.								
80	Manchester								
	Government of city	88,831,436	64,213,561	10,343,721		[4] 14,274,154	100	100	
	Government of state	78,103,817	64,213,561	13,890,256			100	100	
	Government of county	78,103,817	64,213,561	13,890,256			100	100	
	NEW JERSEY.								
112	Atlantic City								
	Government of city	97,086,427	87,697,620	5,311,500	1,745,641	2,331,666	100	100	100
	Government of state	94,432,661	94,432,661	(3)	(3)		100	100	100
	Government of county	96,764,327	94,432,661	(3)	(3)	2,331,666	100	100	100
93	Bayonne								
	Government of city	65,507,416	50,742,470	13,246,350	800,353	718,243	100	100	100
	Government of state	64,707,598	64,707,598	(3)	(3)		100	100	100
	Government of county	65,425,841	64,707,598	(3)	(3)	718,243	100	100	100
61	Camden								
	Government of city	77,028,752	63,767,025	6,604,762	2,694,677	3,962,288	100	100	100
	Government of state	73,017,485	73,017,485	(3)	(3)		100	100	100
	Government of county	76,979,773	73,017,485	(3)	(3)	3,962,288	100	100	100
151	East Orange								
	Government of city	55,468,282	49,986,000	4,552,500	94,049	835,733	100	100	100
	Government of state	54,398,759	54,398,759	(3)	(3)		100	100	100
	Government of county	55,234,492	54,398,759	(3)	(3)	835,733	100	100	100
75	Elizabeth								
	Government of city	72,521,791	59,157,710	8,010,451	3,591,497	1,762,133	100	100	100
	Government of state	70,780,074	59,178,126	8,010,451	3,591,497		100	100	100
	Government of county	72,542,207	59,178,126	8,010,451	3,591,497	1,762,133	100	100	100

[1] For property subject to the general property tax.
[2] Average rate.
[3] Basis for all personal property except bank stock, which is assessed on a basis of 60 per cent.
[4] Savings bank deposits; valuation for railroads and insurance not reported.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$38.30	$15.18		$429,369	$429,369	$12.90				196
			31.50	12.49		353,942	353,942	10.63				
$333.02	$840.21		15.00	5.95		166,385	166,385	5.00				
333.02	840.21		16.50	6.54		187,557	187,557	5.63				
333.02	840.21		1.80	0.71		19,965	19,965	0.60				
333.02	840.21		5.00	1.98		55,462	55,462	1.67				
			32.69	13.80		6,960,874	6,960,874	23.19				21
			30.89	13.03		6,582,837	6,582,837	21.93				
699.57	1,646.05		[2] 13.39	[2] 5.69		2,812,798	2,812,798	9.37				
699.57	1,646.05		5.50	2.34		1,155,113	1,155,113	3.85				
699.57	1,646.05		12.00	5.00		2,614,926	2,614,926	8.71				
699.57	1,646.05		1.80	0.77		378,037	378,037	1.26				
			31.87	13.32		1,389,766	1,389,766	16.24				79
			24.27	10.11		1,063,848	1,063,848	12.43				
507.49	1,217.84		[2] 13.77	[2] 5.74		598,087	598,087	6.99				
500.92	1,184.95		10.50	4.37		465,761	465,761	5.44				
500.92	1,184.95		1.80	0.76		77,191	77,191	0.90				
500.92	1,184.95		5.80	2.45		248,727	248,727	2.91				
			23.50	14.02		16,102,649	15,231,043	20.02	$871,606	$1.14		4
			21.70	12.95		14,782,243	14,064,411	18.49	717,832	0.94		
852.29	1,428.35	$112.21	15.70	9.37		10,380,886	10,175,634	13.38	205,252	0.27		
852.29	1,428.35	112.34	6.00	3.58		4,401,357	3,888,777	5.11	512,580	0.67		
852.29	1,428.35	112.34	1.80	1.07		1,320,406	1,166,632	1.53	153,774	0.20		
			31.60	15.35	$2.00	563,862	551,622	13.54			$12,240	159
			23.90	11.60	2.00	430,267	418,027	10.26			12,240	
425.72	875.70		12.70	6.17	2.00	232,585	220,345	5.41			12,240	
425.72	875.70		11.20	5.43		197,682	197,682	4.85				
425.72	875.70		1.80	0.88		31,230	31,230	0.77				
425.72	875.70		5.90	2.87		102,365	102,365	2.51				
			43.00	17.20	4.00	1,266,178	1,196,910	27.44			69,268	147
			25.70	10.28	2.00	749,997	715,363	16.40			34,634	
637.89	1,594.73		15.20	6.08	2.00	457,728	423,094	9.70			34,634	
637.89	1,594.73		10.50	4.20		292,269	292,269	6.70				
637.89	1,594.73		2.80	1.12		77,938	77,938	1.79				
637.89	1,594.73		14.50	5.80	2.00	438,243	403,609	9.25			34,634	
			94.10	17.77	2.00	1,146,899	1,130,899	24.39			16,000	139
			77.00	14.35	2.00	932,313	916,313	19.76			16,000	
245.45	1,424.60		38.00	6.55	2.00	448,642	432,642	9.33			16,000	
245.45	1,424.60		39.00	7.80		483,671	483,671	10.43				
270.53	1,352.66		6.10	1.22		76,548	76,548	1.65				
270.53	1,352.66		11.00	2.20		138,038	138,038	2.98				
			91.38	16.96		4,206,600	4,206,600	25.42				34
			68.68	12.71		3,212,383	3,212,383	19.42				
287.45	1,559.36		43.68	8.05		2,077,621	2,077,621	12.56				
274.31	1,470.21		25.00	4.66		1,134,762	1,134,762	6.86				
264.69	1,411.76		6.10	1.14		267,168	267,168	1.61				
264.69	1,411.76		16.60	3.11		727,049	727,049	4.39				
			15.44	15.44	2.00	1,367,641	1,163,094	14.85	[6] 163,245	2.09	41,302	80
952.41	952.41	182.34	12.38	12.38	2.00	1,127,826	923,279	11.79	163,245	2.09	41,302	
952.41	952.41		1.74	1.74		136,553	136,553	1.74				
952.41	952.41		1.32	1.32		103,262	103,262	1.32				
			23.01	23.01	1.00	2,204,826	2,177,799	37.77	17,485	0.30	9,542	112
1,643.34	1,643.34	40.44	16.36	16.36	1.00	1,568,519	1,550,234	26.89	8,743	0.15	9,542	
1,637.75	1,637.75		2.69	2.69		253,728	253,728	4.40				
1,637.75	1,637.75	40.44	3.96	3.96		382,579	373,837	6.48	8,742	0.15		
			23.17	23.17	1.00	1,508,585	1,500,811	21.24	5,386	0.08	2,388	93
916.88	916.88	10.16	15.66	15.66	1.00	1,019,771	1,014,690	14.36	2,693	0.04	2,388	
915.72	915.72		2.56	2.56		165,357	165,357	2.34				
915.72	915.72	10.16	4.95	4.95		323,457	320,764	4.54	2,693	0.04		
			19.99	19.99	1.00	1,510,524	1,460,350	13.74	29,718	0.28	20,456	61
687.79	687.79	37.30	13.19	13.19	1.00	999,328	964,013	9.07	14,859	0.14	20,456	
687.33	687.33		2.62	2.62		190,971	190,971	1.80				
687.33	687.33	37.30	4.18	4.18		320,225	305,366	2.87	14,859	0.14		
			20.63	20.63	1.00	1,139,934	1,124,694	26.48	6,268	0.14	8,972	151
1,286.74	1,286.74	19.68	13.23	13.23	1.00	734,467	722,361	17.01	3,134	0.07	8,972	
1,281.24	1,281.24		2.69	2.69		146,224	146,224	3.44				
1,281.24	1,281.24	19.68	4.71	4.71		259,243	256,109	6.03	3,134	0.07		
			19.90	19.90	1.00	1,441,014	1,408,117	16.04	13,216	0.16	19,681	75
806.29	806.29	20.08	13.59	13.59	1.00	988,059	961,770	10.96	6,608	0.08	19,681	
806.52	806.52		2.61	2.61		184,449	184,449	2.10				
806.52	806.52	20.08	3.70	3.70		263,506	261,898	2.98	6,608	0.08		

[5] Includes levy for railroad tax and collections of insurance tax for which no valuations are shown.

[6] No distribution of assessment for state and county purposes is made between real, personal, and other property. Personal and second-class railroad property included with real property. The valuation used is the same as the city, with additions and deductions equal to the value of the ratables represented by reductions or corrections of errors made in the assessment subsequent to the apportionment of preceding year or years.

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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 JERSEY—continued.								
82	Hoboken								
	Government of city	$76,312,886	$60,994,250	$5,565,650	$6,617,386	$3,165,600	100	100	100
	Government of state	72,804,586	60,621,550	5,565,650	6,617,386		100	100	100
	Government of county	75,970,186	60,621,550	5,565,650	6,617,386	3,165,600	100	100	100
20	Jersey City								
	Government of city								
	City corporation	323,882,767	230,563,927	29,358,975	55,533,999	8,425,866	100	100	100
	County	324,677,525	231,358,685	29,358,975	55,533,999	8,425,866	100	100	100
	Government of state	316,251,659	231,358,685	29,358,975	55,533,999		100	100	100
15	Newark								
	Government of city								
	City corporation	438,423,922	355,338,460	58,360,900	3,662,277	21,062,285	100	100	100
	County	437,780,072	416,723,787	(2)	(2)	21,062,285	100	100	100
	Government of state	416,723,787	416,723,787	(2)	(2)		100	100	100
197	Orange								
	Government of city	23,861,971	20,778,095	2,198,650	122,562	762,664	100	100	100
	Government of state	23,019,318	23,019,318	(2)	(2)		100	100	100
	Government of county	23,781,982	23,019,318	(2)	(2)	762,664	100	100	100
89	Passaic								
	Government of city	51,416,697	39,460,575	10,145,150	151,852	1,659,120	100	100	100
	Government of state	49,469,147	49,469,147	(2)	(2)		100	100	100
	Government of county	51,128,267	49,469,147	(2)	(2)	1,659,120	100	100	100
42	Paterson								
	Government of city	114,582,377	90,778,663	19,711,179	510,093	3,582,442	100	100	100
	Government of state	110,320,590	110,320,590	(2)	(2)		100	100	100
	Government of county	113,903,032	110,320,590	(2)	(2)	3,582,442	100	100	100
156	Perth Amboy								
	Government of city	24,035,271	16,377,751	5,783,965	1,382,888	490,667	100	100	100
	Government of state	22,933,729	22,933,729	(2)	(2)		100	100	100
	Government of county	23,424,396	22,933,729	(2)	(2)	490,667	100	100	100
56	Trenton								
	Government of city	91,729,509	71,957,475	14,800,275	860,338	4,111,421	100	100	100
	Government of state	87,469,788	87,469,788	(2)	(2)		100	100	100
	Government of county	91,581,209	87,469,788	(2)	(2)	4,111,421	100	100	100
150	West Hoboken								
	Government of city	28,312,863	24,360,445	1,747,493	4,259	2,200,666	100	100	100
	Government of state	26,065,687	24,313,935	1,747,493	4,259		100	100	100
	Government of county	28,266,353	24,313,935	1,747,493	4,259	2,200,666	100	100	100
	NEW YORK.								
62	Albany								
	Government of city								
	City corporation	124,630,833	104,701,690	6,931,800		12,997,343	88	80	
	Supervisors' fund	109,619,411	102,687,611	6,931,800			88	80	
	Government of state	116,408,491	102,687,611	6,931,800		6,789,080	88	80	
	Government of county	109,619,411	102,687,611	6,931,800			88	80	
177	Amsterdam								
	Government of city								
	City corporation	16,515,730	14,342,595	331,150		1,841,985	55	55	
	School district	14,673,745	14,342,595	331,150			55	55	
	Government of state	15,369,907	14,459,353	329,950		580,604	55	55	
	Government of county	14,789,303	14,459,353	329,950			55	55	
173	Auburn								
	Government of city	23,560,096	21,569,585	660,307		1,330,204	82	85	
	Government of state	22,398,032	21,203,838	631,394		562,800	82	85	
	Government of county	21,835,232	21,203,838	631,394			82	85	
123	Binghamton								
	Government of city	46,198,231	39,455,312	1,973,120		4,769,799	83	83	
	Government of state	44,855,128	39,348,548	1,973,120		3,533,460	83	83	
	Government of county	41,321,668	39,348,548	1,973,120			83	83	
11	Buffalo								
	Government of city								
	City corporation	500,213,183	507,178,990	26,642,350		56,391,843	100	100	
	County	386,569,016	375,332,292	11,236,724			100	100	
	Government of state	422,020,816	375,332,292	11,236,724		35,451,800	100	100	
170	Elmira								
	Government of city	30,629,817	26,933,688	1,069,250		2,626,879	87	87	
	Government of state	33,456,658	30,843,564	1,093,650		1,519,444	87	87	
	Government of county	31,937,214	30,843,564	1,093,650			87	87	
160	Jamestown								
	Government of city								
	City corporation	21,596,521	17,899,445	350,150		3,346,926	53	60	
	School district	20,100,329	17,899,445	350,150		1,850,734	53	60	
	Supervisers' fund	20,717,553	20,367,403	350,150			60	60	
	Government of state	22,213,745	20,367,403	350,150		1,496,192	60	60	
	Government of county	26,717,553	20,367,403	350,150			60	60	

[1] For property subject to the general property tax.

[2] Average rate.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$22.19	$22.19	$1.00	$1,645,725	$1,620,141	$20.88	$23,742	$0.30	$1,842	82
$943.20	$943.20	$40.80	[1] 14.67	[1] 14.67	1.00	1,086,903	1,073,190	13.83	11,871	0.15	1,842	
938.40	938.40		2.56	2.56		186,049	186,049	2.40				
938.40	938.40	40.80	4.96	4.96		372,773	360,902	4.65	11,871	0.15		
			19.34	19.34	1.00	6,177,509	6,106,812	19.97	63,194	0.20	7,503	20
			16.79	16.79	1.00	5,369,341	5,298,644	17.33	63,194	0.20	7,503	
1,031.49	1,031.49	27.55	11.83	11.83	1.00	3,770,045	3,730,945	12.20	31,597	0.10	7,503	
1,034.09	1,034.09	27.55	4.96	4.96		1,599,296	1,567,699	5.13	31,597	0.10		
1,034.09	1,034.09		2.55	2.55		808,168	808,168	2.64				
			24.70	24.70	1.00	10,554,729	10,302,105	25.20	159,968	0.40	92,656	15
			22.01	22.01	1.00	9,434,576	9,181,952	22.46	159,968	0.40	92,656	
1,020.71	1,020.71	51.51	17.30	17.30	1.00	7,392,656	7,220,016	17.66	79,984	0.20	92,656	
1,019.15	1,019.15	51.51	4.71	4.71		2,041,020	1,961,936	4.80	79,984	0.20		
1,019.15	1,019.15		2.69	2.69		1,120,153	1,120,153	2.74				
			23.73	23.73	1.00	554,648	547,454	16.55	5,720	0.18	1,474	197
698.29	698.29	23.06	16.33	16.33	1.00	381,537	377,203	11.40	2,860	0.09	1,474	
695.87	695.87		2.69	2.69		61,876	61,876	1.87				
695.87	695.87	23.06	4.71	4.71		111,235	108,375	3.28	2,860	0.09		
			19.30	19.30	1.00	977,180	958,678	13.11	12,444	0.18	6,058	89
680.58	680.58	22.69	13.24	13.24	1.00	671,195	658,915	9.01	6,222	0.09	6,058	
676.63	676.63		2.62	2.62		129,730	129,730	1.77				
676.63	676.63	22.69	3.44	3.44		176,255	170,033	2.33	6,222	0.09		
			20.44	20.44	1.00	2,317,376	2,264,398	16.23	26,868	0.20	26,110	42
795.83	795.83	25.68	14.38	14.38	1.00	1,635,444	1,595,900	11.44	13,434	0.10	26,110	
790.96	790.96		2.62	2.62		289,310	289,310	2.07				
790.96	790.96	25.68	3.44	3.44		392,622	379,188	2.72	13,434	0.10		
			25.20	25.20	1.00	594,730	588,630	14.28	3,680	0.08	2,420	156
571.68	571.68	11.91	17.50	17.50	1.00	416,274	412,014	10.00	1,840	0.04	2,420	
556.85	556.85		2.50	2.50		57,439	57,439	1.39				
556.85	556.85	11.91	5.20	5.20		121,017	119,177	2.89	1,840	0.04		
			23.72	23.72	1.00	2,135,752	2,076,590	18.55	30,836	0.28	28,326	56
782.37	782.37	36.71	15.72	15.72	1.00	1,421,125	1,377,381	12.30	15,418	0.14	28,326	
781.05	781.05		2.55	2.55		222,652	222,652	1.99				
781.05	781.05	36.71	5.45	5.45		491,975	476,557	4.26	15,418	0.14		
			19.93	19.93	1.00	538,064	519,994	12.05	16,506	0.38	1,564	150
605.30	605.30	51.01	12.41	12.41	1.00	333,990	324,173	7.51	8,253	0.19	1,564	
604.23	604.23		2.56	2.56		66,610	66,610	1.54				
604.23	604.23	51.01	4.96	4.96		137,464	129,211	3.00	8,253	0.19		
			25.76	22.54		2,961,406	2,865,377	27.03	96,029	0.91		62
			21.52	18.82		2,479,014	2,399,958	22.64	79,056	0.75		
1,053.12	1,204.15	122.61	20.22	17.69		2,336,855	2,257,799	21.30	79,056	0.75		
1,034.12	1,182.56		1.30	1.13		142,159	142,159	1.34				
1,034.12	1,182.56	64.05	0.20	0.18		39,202	22,229	0.21	16,973	0.16		
1,034.12	1,182.56		4.04	3.54		443,190	443,190	4.18				
			38.31	21.07		578,820	563,302	15.18	15,518	0.42		177
			23.28	16.11		443,701	429,635	11.58	14,066	0.38		
395.49	719.07	49.65	[1] 19.98	[1] 10.99		307,238	293,172	7.90	14,066	0.38		
395.49	719.07		9.30	5.12		136,463	136,463	3.68				
398.60	724.73	15.65	0.28	0.15		5,653	4,201	0.11	1,452	0.04		
398.60	724.73		8.75	4.81		129,466	129,466	3.49				
			37.19	30.51		780,392	769,904	20.47	10,488	0.28		173
591.16	720.17	35.37	[1] 28.34	[1] 23.26		639,094	630,013	16.75	9,081	0.24		
580.66	707.40	14.97	2.71	2.22		7,316	5,909	0.16	1,407	0.04		
580.66	707.40		6.14	5.03		133,982	133,982	3.56				
			30.13	25.00		1,277,906	1,247,875	23.12	30,031	0.55		123
767.58	924.79	88.37	[1] 26.75	[1] 22.20		1,129,363	1,108,166	20.53	21,197	0.39		
765.60	922.41	65.47	0.21	0.17		17,490	8,656	0.16	8,834	0.16		
765.60	922.41		3.17	2.63		131,053	131,053	2.43				
			25.49	25.49		13,434,242	13,047,584	27.64	386,658	0.82		11
			25.23	25.23		13,243,973	12,945,944	27.42	298,029	0.63		
1,130.57	1,130.57	119.43	21.68	21.68		11,870,669	11,572,640	24.51	298,029	0.63		
818.71	818.71		3.55	3.55		1,373,304	1,373,304	2.91				
818.71	818.71	75.08	0.26	0.26		190,269	101,640	0.22	88,629	0.19		
			27.27	23.73		797,739	779,067	20.44	18,672	0.49		170
734.60	844.37	68.91	[1] 23.37	[1] 20.33		669,258	654,385	17.17	14,873	0.39		
837.81	963.00	39.86	0.26	0.23		12,039	8,240	0.22	3,799	0.10		
837.81	963.00		3.64	3.17		116,442	116,442	3.05				
			37.90	20.52		731,662	705,675	19.22	25,987	0.71		180
			33.06	17.62		627,800	605,553	16.49	22,247	0.61		
496.97	935.57	91.14	[1] 18.37	[1] 9.76		351,036	335,329	9.13	15,707	0.43		
496.97	935.57	50.40	13.87	7.37		259,662	253,122	6.89	6,540	0.18		
564.17	940.29		0.82	0.49		17,102	17,102	0.47				
564.17	940.29	40.74	0.29	0.17		9,603	5,923	0.16	3,740	0.10		
564.17	940.29		4.55	2.73		94,199	94,199	2.57				

[1] No distribution of assessment for state and county purposes is made between real, personal, and other property. Personal and second-class railroad property included with real property. The valuation used is the same as the city, with additions and deductions equal to the value of the ratables represented by reductions or corrections of errors made in the assessment subsequent to the apportionment of preceding year or years.

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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.								
176	Mount Vernon								
	Government of city								
	City corporation	$42,216,696	$40,094,957	$51,400		$2,070,339	80	80	
	School district	40,146,357	40,094,957	51,400			80	80	
	Government of state	42,405,568	40,568,848	51,400		1,785,320	80	80	
	Government of county	40,620,248	40,568,848	51,400			80	80	
172	New Rochelle								
	Government of city	43,592,267	41,243,760	35,000		2,313,507	80	75	
	Government of state	43,230,117	41,216,029	35,000		1,979,088	80	75	
	Government of county	41,251,029	41,216,029	35,000			80	75	
1	New York								
	Government of city	9,313,637,087	8,207,822,361	376,530,150		729,284,576	100	100	
	Government of state	8,813,210,407	8,207,822,361	376,530,150		228,857,896	100	100	
175	Niagara Falls								
	Government of city	41,957,513	37,437,389	377,000		4,143,124	88	100	
	Government of state	45,819,866	42,431,666	377,000		3,011,200	100	100	
	Government of county	42,808,666	42,431,666	377,000			100	100	
217	Poughkeepsie								
	Government of city	30,811,175	24,844,845	2,344,330		3,622,000	75	75	
	Government of state	29,238,303	24,844,845	2,344,330		2,049,128	75	75	
	Government of county	27,189,175	24,844,845	2,344,330			75	75	
25	Rochester								
	Government of city								
	City corporation	249,048,783	232,215,409	9,731,550		7,096,824	80	80	
	Supervisors' fund	264,273,547	235,677,797	9,526,550		19,069,200	84	80	
	Government of state	264,273,547	235,677,797	9,526,550		19,069,200	84	80	
	Government of county	245,204,347	235,677,797	9,526,550			84	80	
68	Schenectady								
	Government of city	66,503,105	57,801,983	4,626,550		4,074,572	85	80	
	Government of state	64,644,589	56,595,207	4,626,550		3,422,832	85	80	
	Government of county	61,221,757	56,595,207	4,626,550			85	80	
37	Syracuse								
	Government of city								
	City corporation	163,440,173	144,940,472	5,302,754		13,196,947	80	80	
	Supervisors' fund	147,370,357	142,067,603	5,302,754			80	80	
	Government of state	157,037,529	142,067,603	5,302,754		9,667,172	80	80	
	Government of county	147,370,357	142,067,603	5,302,754			80	80	
81	Troy								
	Government of city								
	City corporation	66,047,835	58,907,689	2,178,217		4,961,929	96	96	
	Lansingburg school district	8,285,720	7,848,091	207,500		230,129	96	96	
	Supervisors' fund	64,473,225	58,956,043	2,178,217		3,338,965	96	96	
	Government of state	62,757,224	58,956,043	2,178,217		1,622,964	96	96	
	Government of county	61,134,260	58,956,043	2,178,217			96	96	
76	Utica								
	Government of city	65,161,621	49,636,505	4,535,900		10,989,216	80	80	
	Government of state	58,848,905	49,345,005	4,535,900		4,968,000	80	80	
	Government of county	53,880,905	49,345,005	4,535,900			80	80	
67	Yonkers								
	Government of city	135,601,665	120,535,865	2,333,500		12,732,300	78	100	
	Government of state	133,404,161	118,985,861	2,333,500		12,084,800	78	100	
	Government of county	121,319,361	118,985,861	2,333,500			78	100	
	NORTH CAROLINA								
161	Charlotte								
	Government of city	24,607,685	[4] 14,195,352	[5] 10,412,333			30	30	
	Government of state	24,607,685	[4] 14,195,352	[5] 10,412,333			30	30	
	Government of county	24,607,685	[4] 14,195,352	[5] 10,412,333			30	30	
219	Wilmington								
	Government of city								
	City corporation	17,370,418	12,178,438	5,191,980			50	[6] 50	
	School district	17,370,418	12,178,438	5,191,980			50	[6] 50	
	Government of state	17,370,418	12,178,438	5,191,980			50	[6] 50	
	Government of county	17,370,418	12,178,438	5,191,980			50	[6] 50	
208	Winston-Salem								
	Government of city	20,586,654	7,914,481	12,672,173			40	[7] 60	
	Government of state	20,586,654	7,914,481	12,672,173			40	[7] 60	
	Government of county	20,586,654	7,914,481	12,672,173			40	[7] 60	
	OHIO.								
73	Akron								
	Government of city								
	City corporation	144,710,200	83,145,600	61,564,600			100	100	
	School district	145,471,330	83,891,890	61,579,440		(8)	100	100	
	Government of state	144,710,200	83,145,600	61,564,600			100	100	
	Government of county	144,710,200	83,145,600	61,564,600			100	100	

[1] For property subject to the general property tax.
[2] Average rate.
[3] Per capita not computed; population not known.
[4] Includes $367,524, valuation of street railway and power companies, railroads, and express companies, which are assessed on a basis of 67 per cent.
[5] Includes $4,086,912, valuation of street railway and power companies, railroad, telephone and telegraph, express companies, and corporate excess, assessed at 67 per cent, and $345,772, valuation of building and loan companies, assessed at 85 per cent.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$29.80	$23.02		$1,213,832	$1,202,056	$32.19	$11,776	$0.32		176
			25.35	20.28		1,021,978	1,017,665	27.25	7,313	0.20		
$1,075.27	$1,344.09	$55.38	15.11	12.09		613,805	606,492	16.24	7,313	0.20		
1,075.27	1,344.09		10.24	8.19		411,173	411,173	11.01				
1,087.96	1,359.96	47.82	2.22	1.78		94,447	89,984	2.41	4,463	0.12		
1,087.96	1,359.96		2.32	1.86		94,407	94,407	2.53				
			33.80	27.04		1,408,462	1,395,222	36.95	13,240	0.35		172
1,093.22	1,366.60	61.27	29.24	23.39		1,215,322	1,207,030	31.97	8,292	0.22		
1,092.48	1,365.68	52.41	2.22	1.77		96,427	91,479	2.42	4,948	0.13		
1,092.48	1,365.68		2.34	1.88		96,713	96,713	2.56				
			20.49	20.49		180,802,669	175,650,500	31.35	5,152,169	0.92		1
1,532.14	1,532.14	130.16	[2] 18.83	[2] 18.83		166,255,502	161,675,478	28.86	4,580,024	0.82		
1,532.14	1,532.14	40.87	1.63	1.63		14,547,167	13,975,022	2.49	572,145	0.10		
			24.99	22.61		996,290	969,915	25.97	26,375	0.70		175
1,012.39	1,149.02	110.92	20.04	17.66		776,624	757,777	20.29	18,847	0.50		
1,146.06	1,146.06	80.61	0.30	0.30		20,587	13,059	0.35	7,528	0.20		
1,146.06	1,146.06		4.65	4.65		199,079	199,079	5.33				
			25.96	19.47		731,976	706,001	21.21	25,975	0.86		217
894.68	1,192.90	119.18	22.23	16.67		625,392	604,540	19.89	20,852	0.69		
894.68	1,192.90	67.43	0.33	0.25		14,037	8,914	0.29	5,123	0.17		
894.68	1,192.90		3.40	2.55		92,547	92,547	3.05				
			24.42	19.67		6,088,537	5,922,223	22.87	166,314	0.63		25
			21.14	16.92		5,235,205	5,116,564	19.76	118,641	0.45		
934.31	1,167.88	27.41	[2] 20.66	[2] 16.53		5,070,642	4,999,674	19.31	70,968	0.27		
946.88	1,129.43	73.64	0.48	0.39		164,563	116,890	0.45	47,673	0.18		
946.88	1,129.43	73.64	0.24	0.20		107,547	59,874	0.23	47,673	0.18		
946.88	1,129.43		3.04	2.55		745,785	745,785	2.88				
			34.12	28.87		2,147,872	2,124,241	21.35	23,631	0.24		68
627.30	741.42	40.94	[2] 29.25	[2] 24.75		1,841,247	1,826,173	18.35	15,074	0.15		
615.18	727.14	34.39	0.22	0.19		22,270	13,713	0.14	8,557	0.09		
615.18	727.14		4.65	3.93		284,355	284,355	2.86				
			24.64	19.71		3,767,559	3,683,925	23.67	83,634	0.54		37
			19.36	15.49		2,965,663	2,906,197	18.67	59,466	0.38		
965.42	1,206.78	84.80	18.64	14.91		2,859,772	2,800,306	17.99	59,466	0.38		
946.96	1,151.58		0.72	0.58		105,891	105,891	0.68				
946.96	1,151.58	62.12	0.28	0.22		65,014	40,846	0.26	24,168	0.16		
946.96	1,151.58		5.00	4.00		736,882	736,882	4.74				
			36.07	34.62		1,756,985	1,715,481	22.01	41,504	0.53		81
			31.11	29.86		1,450,107	1,412,660	18.13	37,447	0.48		
783.99	816.66	63.68	[2] 20.97	[2] 20.13		1,310,827	1,281,134	16.44	29,693	0.38		
(3)	(3)	(3)	9.19	8.82		74,688	74,020	(3)	668	(3)		
784.62	817.31	42.85	0.95	0.91		64,592	57,506	0.74	7,086	0.09		
784.62	817.31	20.83	0.20	0.19		15,985	11,928	0.15	4,057	0.05		
784.62	817.31		4.76	4.57		290,893	290,893	3.73				
			33.68	26.95		1,907,052	1,823,000	20.85	84,052	0.97		76
619.81	774.77	125.73	26.16	20.93		1,489,316	1,417,184	16.21	72,132	0.83		
616.48	770.60	56.84	0.27	0.22		26,636	14,716	0.17	11,920	0.14		
616.48	770.60		7.25	5.80		391,100	391,100	4.47				
			28.62	22.43		3,578,813	3,511,914	35.18	66,899	0.67		67
1,230.69	1,571.21	127.53	24.08	18.86		2,995,708	2,959,021	29.64	36,687	0.37		
1,215.16	1,551.31	121.04	2.20	1.73		298,512	268,300	2.69	30,212	0.30		
1,215.16	1,551.31		2.34	1.84		284,593	284,593	2.85				
			25.20	8.48	$4.30	638,410	620,114	15.46			$18,296	161
613.12	1,821.69		13.60	4.58	2.30	344,451	334,665	8.34			9,786	
613.12	1,821.69		2.77	0.93	0.12	68,592	68,081	1.70			511	
613.12	1,821.69		8.83	2.97	1.88	225,367	217,368	5.42			7,999	
			30.00	15.91	4.45	541,039	521,112	17.31			19,927	219
			19.50	10.34	2.45	349,694	338,723	11.25			10,971	
577.01	1,088.61		17.50	9.28	2.00	312,938	303,982	10.10			8,956	
577.01	1,088.61		2.00	1.06	0.45	36,756	34,741	1.15			2,015	
577.01	1,088.61		2.77	1.47	0.12	48,595	48,058	1.60			537	
577.01	1,088.61		7.73	4.10	1.88	142,750	134,331	4.46			8,419	
			23.00	11.65	4.00	493,297	473,493	15.03			19,804	208
653.36	1,289.14		12.00	6.08	2.00	256,942	247,040	7.84			9,902	
653.36	1,289.14		2.77	1.40	0.12	57,550	56,956	1.81			594	
653.36	1,289.14		8.23	4.17	1.88	178,805	169,497	5.38			9,308	
			15.40	15.40		2,232,191	2,232,191	24.63				73
			12.10	12.10		1,754,647	1,754,647	19.36				
1,596.80	1,596.80		7.30	7.30		1,056,385	1,056,385	11.66	(3)			
1,596.80	1,596.80		4.80	4.80		698,262	698,262	7.70				
1,596.80	1,596.80		0.45	0.45		65,120	65,120	0.72				
1,596.80	1,596.80		2.85	2.85		412,424	412,424	4.55				

[6] Basis for all personal property except money and credits, assessed at 100 per cent, corporate excess at 67 per cent, and bank stock at 75 per cent.
[7] Basis for all personal property except public service corporations, which are assessed at 67 per cent, corporate excess at 67 per cent, and bank stock at 75 per cent
[8] Inheritance tax not reported.

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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—continued.								
105	Canton								
	Government of city								
	City corporation	$93,632,140	$65,535,690	$28,096,450		(2)	100	100	
	School district	95,841,410	66,712,190	29,129,220			100	100	
	Government of state	93,632,140	65,535,690	28,096,450			100	100	
	Government of county	93,632,140	65,535,690	28,096,450			100	100	
	Government of township	93,632,140	65,535,690	28,096,450			100	100	
14	Cincinnati								
	Government of city								
	City corporation	610,499,870	407,056,150	203,443,720		(2)	100	100	
	County	610,499,870	407,056,150	203,443,720			100	100	
	School district	617,761,500	411,618,180	206,143,320			100	100	
	Government of state	610,499,870	407,056,150	203,443,720			100	100	
6	Cleveland								
	Government of city								
	City corporation	969,767,060	621,990,470	347,776,590		(2)	100	100	
	County	969,767,060	621,990,470	347,776,590			100	100	
	School district	977,853,360	627,195,145	350,658,215			100	100	
	Government of state	969,767,060	621,990,470	347,776,590			100	100	
29	Columbus								
	Government of city								
	City corporation	295,818,180	196,029,980	99,788,200		(2)	100	100	
	School district	301,325,410	200,978,400	103,347,010			100	100	
	Government of state	295,818,180	196,029,980	99,788,200			100	100	
	Government of county	295,818,180	196,029,980	99,788,200			100	100	
45	Dayton								
	Government of city								
	City corporation	178,831,930	120,590,350	58,241,580		(2)	100	100	
	School district	181,212,950	121,492,810	59,720,140			100	100	
	Government of state	178,831,930	120,590,350	58,241,580			100	100	
	Government of county	178,831,930	120,590,350	58,241,580			100	100	
160	Hamilton								
	Government of city								
	City corporation	45,784,990	32,760,560	13,024,430		(2)	100	100	
	School district	46,364,740	33,047,160	13,317,580			100	100	
	Government of state	45,784,990	32,760,560	13,024,430			100	100	
	Government of county	45,784,990	32,760,560	13,024,430			100	100	
186	Lima								
	Government of city								
	City corporation	39,878,350	27,511,390	12,366,960		(2)	100	100	
	School district	39,878,350	27,511,390	12,366,960			100	100	
	Government of state	39,878,350	27,511,390	12,366,960			100	100	
	Government of county	39,878,350	27,511,390	12,366,960			100	100	
178	Lorain								
	Government of city								
	City corporation	44,679,580	28,289,355	16,390,225		(2)	100	100	
	School district	44,679,580	28,289,355	16,390,225			100	100	
	Government of state	44,679,580	28,289,355	16,390,225			100	100	
	Government of county	44,679,580	28,289,355	16,390,225			100	100	
	Government of township	44,679,580	28,289,355	16,390,225			100	100	
125	Springfield								
	Government of city								
	City corporation	62,394,220	39,961,960	22,432,260		(2)	100	100	
	School district	62,394,220	39,961,960	22,432,260			100	100	
	Government of state	62,394,220	39,961,960	22,432,260			100	100	
	Government of county	62,394,220	39,961,960	22,432,260			100	100	
	Government of township	62,394,220	39,961,960	22,432,260			100	100	
31	Toledo								
	Government of city								
	City corporation	289,456,450	196,283,600	93,172,850		(2)	100	100	
	School district	292,384,430	198,762,150	93,622,280			100	100	
	Government of state	289,456,450	196,283,600	93,172,850			100	100	
	Government of county	289,456,450	196,283,600	93,172,850			100	100	
59	Youngstown								
	Government of city								
	City corporation	185,392,100	128,771,680	56,620,420		(2)	100	100	
	School district	185,392,100	128,771,680	56,620,420			100	100	
	Government of state	185,392,100	128,771,680	56,620,420			100	100	
	Government of county	185,392,100	128,771,680	56,620,420			100	100	
	Government of road district	185,392,100	128,771,680	56,620,420			100	100	
212	Zanesville								
	Government of city								
	City corporation	30,798,880	22,268,960	8,529,920		(2)	100	100	
	School district	30,798,880	22,268,960	8,529,920			100	100	
	Government of state	30,798,880	22,268,960	8,529,920			100	100	
	Government of county	30,798,880	22,268,960	8,529,920			100	100	

[1] For property subject to the general property tax.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$13.31	$13.31		$1,256,432	$1,256,432	$20.65				105
			10.11	10.11		957,137	957,137	15.73				
$1,538.69	$1,538.69		5.22	5.22		488,760	488,760	8.03	(2)			
1,538.69	1,538.69		4.89	4.89		468,377	468,377	7.70				
1,538.69	1,538.69		0.45	0.45		42,134	42,134	0.69				
1,538.69	1,538.69		2.65	2.65		248,125	248,125	4.08				
1,538.69	1,538.69		0.10	0.10		9,036	9,036	0.15				
			15.52	15.52		9,507,200	9,507,200	23.16				14
			15.07	15.07		9,232,475	9,232,475	22.49				
1,487.30	1,487.30		7.83	7.83		4,780,214	4,780,214	11.65	(2)			
1,487.30	1,487.30		2.80	2.80		1,709,400	1,709,400	4.16				
1,487.30	1,487.30		4.44	4.44		2,742,861	2,742,861	6.68				
1,487.30	1,487.30		0.45	0.45		274,725	274,725	0.67				
			15.55	15.55		15,126,870	15,126,870	22.45				6
			15.10	15.10		14,690,475	14,690,475	21.80				
1,438.67	1,438.67		6.76	6.76		6,556,789	6,556,789	9.73	(2)			
1,438.67	1,438.67		2.53	2.53		2,450,989	2,450,989	3.64				
1,438.67	1,438.67		5.81	5.81		5,682,697	5,682,697	8.43				
1,438.67	1,438.67		0.45	0.45		436,395	436,395	0.65				
			16.40	16.40		4,889,573	4,889,573	22.75				29
			12.95	12.95		3,869,000	3,869,000	18.00				
1,376.68	1,376.68		8.47	8.47		2,504,101	2,504,101	11.65	(2)			
1,376.68	1,376.68		4.48	4.48		1,364,899	1,364,899	6.35				
1,376.68	1,376.68		0.45	0.45		133,118	133,118	0.62				
1,376.68	1,376.68		3.00	3.00		887,455	887,455	4.13				
			15.60	15.60		2,799,576	2,799,576	22.00				45
			11.41	11.41		2,051,164	2,051,164	16.12				
1,405.65	1,405.65		7.30	7.30		1,305,473	1,305,473	10.26	(2)			
1,405.65	1,405.65		4.11	4.11		745,691	745,691	5.86				
1,405.65	1,405.65		0.45	0.45		80,475	80,475	0.63				
1,405.65	1,405.65		3.74	3.74		667,937	667,937	5.23				
			14.60	14.60		671,098	671,098	16.57				160
			10.75	10.75		494,826	494,826	12.22				
1,130.61	1,130.61		6.20	6.20		283,867	283,867	7.01	(2)			
1,130.61	1,130.61		4.55	4.55		210,959	210,959	5.21				
1,130.61	1,130.61		0.45	0.45		20,603	20,603	0.51				
1,130.61	1,130.61		3.40	3.40		155,669	155,669	3.84				
			12.20	12.20		486,515	486,515	13.75				186
			8.65	8.65		344,947	344,947	9.75				
1,127.02	1,127.02		4.19	4.19		167,090	167,090	4.72	(2)			
1,127.02	1,127.02		4.46	4.46		177,857	177,857	5.03				
1,127.02	1,127.02		0.45	0.45		17,945	17,945	0.51				
1,127.02	1,127.02		3.10	3.10		123,623	123,623	3.49				
			13.71	13.71		612,784	612,784	16.58				178
			11.27	11.27		503,539	503,539	13.62				
1,208.73	1,208.73		6.22	6.22		277,907	277,907	7.52	(2)			
1,208.73	1,208.73		5.05	5.05		225,632	225,632	6.10				
1,208.73	1,208.73		0.45	0.45		20,106	20,106	0.54				
1,208.73	1,208.73		1.85	1.85		82,657	82,657	2.24				
1,208.73	1,208.73		0.14	0.14		6,482	6,482	0.18				
			14.00	14.00		873,517	873,517	16.94				125
			10.90	10.90		680,097	680,097	13.19				
1,210.36	1,210.36		6.08	6.08		379,357	379,357	7.36	(2)			
1,210.36	1,210.36		4.82	4.82		300,740	300,740	5.83				
1,210.36	1,210.36		0.45	0.45		28,077	28,077	0.54				
1,210.36	1,210.36		2.55	2.55		159,104	159,104	3.09				
1,210.36	1,210.36		0.10	0.10		6,239	6,239	0.12				
			15.76	15.76		4,578,559	4,578,559	23.11				31
			12.15	12.15		3,533,076	3,533,076	17.83				
1,461.04	1,461.04		7.24	7.24		2,096,175	2,096,175	10.58	(2)			
1,461.04	1,461.04		[3] 4.91	[3] 4.91		1,436,901	1,436,901	7.25				
1,461.04	1,461.04		0.45	0.45		130,251	130,251	0.66				
1,461.04	1,461.04		3.16	3.16		915,232	915,232	4.62				
			14.00	14.00		2,595,489	2,595,489	23.95				59
			10.25	10.25		1,900,269	1,900,269	17.53				
1,710.50	1,710.50		5.17	5.17		958,477	958,477	8.84	(2)			
1,710.50	1,710.50		5.08	5.08		941,792	941,792	8.69				
1,710.50	1,710.50		0.45	0.45		83,426	83,426	0.77				
1,710.50	1,710.50		2.77	2.77		513,536	513,536	4.74				
1,710.50	1,710.50		0.53	0.53		98,258	98,258	0.91				
			17.20	17.20		529,741	529,741	17.16				212
			11.86	11.86		365,275	365,275	11.83				
997.92	997.92		7.31	7.31		225,140	225,140	7.29	(2)			
997.92	997.92		4.55	4.55		140,135	140,135	4.54				
997.92	997.92		0.45	0.45		13,859	13,859	0.45				
997.92	997.92		4.89	4.89		150,607	150,607	4.88				

[2] Inheritance tax not reported.

[3] Average rate.

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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.								
143	Muskogee								
	Government of city								
	City corporation	$24,251,766	$16,645,890	$5,358,545	$2,247,331		67	67	100
	School district	25,051,238	17,064,619	5,442,070	2,544,549		67	67	100
	Government of state	24,251,766	16,645,890	5,358,545	2,247,331		67	67	100
	Government of county	24,251,766	16,645,890	5,358,545	2,247,331		67	67	100
70	Oklahoma City								
	Government of city								
	City corporation	65,110,503	48,501,950	10,412,346	6,196,207		75	75	100
	School district	70,088,315	51,793,057	11,226,208	7,069,050		75	75	100
	Government of state	65,110,503	48,501,950	10,412,346	6,196,207		75	75	100
	Government of county	65,110,503	48,501,950	10,412,346	6,196,207		75	75	100
207	Tulsa								
	Government of city								
	City corporation	24,337,792	16,521,846	5,323,174	2,492,772		75	75	100
	School district	24,337,792	16,521,846	5,323,174	2,492,772		75	75	100
	Government of state	24,337,792	16,521,846	5,323,174	2,492,772		75	75	100
	Government of county	24,337,792	16,521,846	5,323,174	2,492,772		75	75	100
	OREGON.								
22	Portland								
	Government of city								
	City corporation	303,006,010	237,954,735	33,660,700	31,390,575		[2] 75	50	65
	School district	305,658,090	240,107,250	33,824,255	31,726,585		[2] 75	50	65
	Port of Portland	315,887,415	247,278,340	34,527,330	34,081,745		[2] 75	50	65
	Government of state	303,006,010	237,954,735	33,660,700	31,390,575		[2] 75	50	65
	Government of county	303,006,010	237,954,735	33,660,700	31,390,575		[2] 75	50	65
	PENNSYLVANIA.								
103	Allentown								
	Government of city								
	City corporation	61,534,920	61,376,315	158,605			100	100	
	School district	61,534,920	61,376,315	158,605			100	100	
	Government of county	66,373,437	50,064,966	16,308,471			85	[3] 75	
110	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	[3] 50	
155	Chester								
	Government of city								
	City corporation	21,425,586	21,393,761	31,825			67	67	
	School district	21,425,586	21,393,761	31,825			67	67	
	Government of county	24,807,520	20,866,783	3,940,737			80	[3] 80	
215	Easton								
	Government of city								
	City corporation	23,011,761	22,972,241	39,520			70	70	
	School district	17,085,265	17,005,705	79,560			55	100	
	Government of county	24,361,148	17,771,582	6,589,566			55	100	
87	Erie								
	Government of city								
	City corporation	53,113,208	53,050,278	62,930			80	50	
	School district	53,113,208	53,050,278	62,930			80	50	
	Government of county	44,589,786	36,089,030	8,500,756			54	[3] 50	
90	Harrisburg								
	Government of city								
	City corporation	52,521,891	52,462,746	59,145			75	75	
	School district	52,521,891	52,462,746	59,145			75	75	
	Government of county	55,838,980	43,917,605	11,921,375			63	[3] 70	
96	Johnstown								
	Government of city								
	City corporation	52,817,611	52,706,396	111,215			80	50	
	School district	52,817,611	52,706,396	111,215			80	50	
	Government of county	57,630,504	54,011,535	3,618,969			87	[3] 54	
127	Lancaster								
	Government of city								
	City corporation	29,414,166	29,414,166						
	School district	29,414,166	29,414,166				67		
	Government of county	40,308,238	29,414,166	10,894,072			67	[3] 67	
136	McKeesport								
	Government of city								
	City corporation	26,478,162	[10] 26,478,162	(15)			60		
	School district	26,478,162	[10] 26,478,162	(18)			60		
	Government of county	40,723,910	36,723,740	4,000,170			100	100	

[1] For property subject to the general property tax.
[2] Basis for land; improvements assessed on a basis of 50 per cent.
[3] Basis for all personal property except money at interest, which is assessed on a basis of 100 per cent.
[4] Average rate.
[5] Occupation taxes levied on a valuation of $3,313,120 at the rate of $3 per $1,000.
[6] Occupation taxes levied on a valuation of $2,082,940 at the rate of $10 per $1,000.
[7] Occupation taxes levied on a valuation of $2,082,940 at the rate of $5 per $1,000.
[8] Occupation taxes levied on a valuation of $2,842,771 at the rate of $7 per $1,000.
[9] Occupation taxes levied on a valuation of $1,683,500 at the rate of $8.50 per $1,000.
[10] Occupation taxes levied on a valuation of $1,735,920 at the rate of $7.50 per $1,000.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$27.80	$19.14		$680,035	$680,035	$14.88				143
			20.90	14.39		512,698	512,698	11.22				
$530.73	$771.51		13.60	9.35		329,824	329,824	7.22				
530.73	771.51		7.30	5.04		182,874	182,874	4.00				
530.73	771.51		2.00	1.38		48,503	48,503	1.06				
530.73	771.51		4.90	3.37		118,834	118,834	2.60				
			27.47	21.12		1,838,314	1,838,314	19.30				70
			21.89	16.83		1,474,997	1,474,997	15.48				
683.47	889.61		11.99	9.14		774,815	774,815	8.13				
683.47	889.61		9.99	7.69		700,182	700,182	7.35				
683.47	889.61		2.00	1.54		130,221	130,221	1.37				
683.47	889.61		3.58	2.75		233,096	233,096	2.45				
			32.20	24.79		783,678	783,678	24.84				207
			25.50	19.63		620,614	620,614	19.67				
771.62	1,002.49		13.30	10.24		323,693	323,693	10.26				
771.62	1,002.49		12.20	9.39		296,921	296,921	9.41				
771.62	1,002.49		2.00	1.54		48,676	48,676	1.54				
771.62	1,002.49		4.70	3.62		114,388	114,388	3.63				
			25.40	16.40		7,726,736	7,726,736	26.24				22
			16.50	10.66		5,029,983	5,029,983	17.08				
1,029.28	1,593.84		8.90	5.75		2,696,753	2,696,753	9.16				
1,029.28	1,593.84		6.60	4.26		2,017,343	2,017,343	6.85				
1,029.28	1,593.84		1.00	0.65		315,887	315,887	1.07				
1,029.28	1,593.84		2.70	1.74		818,116	818,116	2.78				
1,029.28	1,593.84		6.20	4.00		1,878,637	1,878,637	6.38				
			15.31	14.93	$2.09	1,002,368	958,041	15.08			$44,327	103
			12.07	12.07	2.00	775,615	742,727	11.69			32,888	
968.98	968.98		5.40	5.40	1.00	348,733	332,289	5.23			16,444	
968.98	968.98		6.67	6.67	1.00	426,882	410,438	6.46			16,444	
1,045.17	1,184.89		[4] 3.24	[4] 2.86	(5)	226,753	215,314	3.39			11,439	
			24.88	12.25		706,181	674,937	11.50			31,244	110
			20.00	10.00		566,198	545,369	9.29			20,829	
464.38	928.76		10.00	5.00		272,401	272,401	4.64				
465.35	930.69		10.00	5.00	(6)	293,797	272,968	4.65			20,829	
452.22	982.10		[4] 4.88	[4] 2.25	(7)	130,983	129,568	2.21			10,415	
			20.83	14.50		479,184	459,285	11.10			19,899	155
			17.00	11.34		384,134	364,235	8.80			19,899	
517.58	776.36		10.00	6.67		214,256	214,256	5.18				
517.58	776.36		7.00	4.67	(8)	169,878	149,979	3.62			19,899	
599.27	725.48		[4] 3.83	[4] 3.16		95,050	95,050	2.30				
			19.27	12.13		436,205	403,343	13.22			32,862	215
			16.00	10.08		351,068	323,739	10.61			27,329	
753.67	1,076.67		8.50	5.95	(9)	209,910	195,600	6.41			14,310	
559.57	1,015.26		7.50	4.13	(10)	141,158	128,139	4.20			13,019	
797.86	1,274.08		[4] 3.27	[4] 2.05	(11)	85,137	79,604	2.61			5,533	
			20.59	15.73	1.00	1,089,714	1,063,207	14.13			26,507	87
			17.00	13.60	1.00	918,924	902,924	12.00			16,000	
706.24	883.42		8.50	6.80		451,462	451,462	6.00				
706.24	883.42		8.50	6.80	1.00	467,462	451,462	6.00			16,000	
592.90	1,002.58		[4] 3.59	[4] 2.13	(12)	170,790	160,283	2.13			10,507	
			23.00	16.99	1.00	1,239,868	1,221,272	16.95			18,596	90
			19.00	14.25	1.00	1,008,516	997,916	13.85			10,600	
729.32	972.43		9.00	6.75	(13)	475,797	472,697	6.56			3,100	
729.32	972.43		10.00	7.50	1.00	532,719	525,219	7.29			7,500	
775.38	1,133.87		4.00	2.74	(14)	231,352	223,356	3.10			7,996	
			16.12	13.04	1.00	906,485	861,713	12.58			44,772	96
			14.00	11.18	1.00	775,920	739,446	10.80			36,474	
770.73	964.63		7.00	5.59	(15)	390,196	369,723	5.40			20,473	
770.73	964.63		7.00	5.59	1.00	385,724	369,723	5.40			16,001	
840.97	960.17		[4] 2.12	[4] 1.86	(16)	130,565	122,267	1.78			8,298	
			17.90	12.13	2.00	583,046	558,251	10.93			24,795	127
			15.00	10.00	1.00	456,162	441,212	8.64			14,950	
575.66	863.50		8.00	5.33		235,313	235,313	4.61				
575.66	863.50		7.00	4.67	1.00	220,849	205,899	4.03			14,950	
788.87	1,077.19		[4] 2.90	[4] 2.13	(17)	126,884	117,039	2.29			9,845	
			24.14	16.14	1.00	723,792	697,978	14.68			25,814	136
			20.00	12.00	1.00	541,188	529,564	11.14			11,624	
557.19	928.65		10.00	6.00		264,782	264,782	5.57				
557.19	928.65		10.00	6.00	1.00	276,406	264,782	5.57			11,624	
856.97	856.97		[4] 4.14	[4] 4.14	(18)	182,604	168,414	3.54			14,190	

[11] Occupation taxes levied on a valuation of $1,844,230 at the rate of $3 per $1,000.
[12] Occupation taxes levied on a valuation of $3,002,080 at the rate of $3.50 per $1,000.
[13] Occupation taxes levied on a valuation of $344,475 at the rate of $9 per $1,000.
[14] Occupation taxes levied on a valuation of $1,999,050 at the rate of $4 per $1,000.
[15] $16,001 levied on polls at $1 each and $4,472 levied on occupations valued at $638,805 at the rate of $7 per $1,000.
[16] Occupation taxes levied on a valuation of $4,148 790 at the rate of $2 per $1,000.
[17] Poll tax levied at the rate of 50 cents for single men and 25 cents for married men.
[18] Valuation of personal property included with that of real property.
[19] Occupation taxes levied on a valuation of $3,419,380 at the rate of $4.15 per $1,000.

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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.								
157	New Castle								
	Government of city								
	City corporation	$20,381,790	$20,333,930	$47,860			55	55	
	School district	20,381,790	20,333,930	47,860			55	55	
	Government of county	23,416,198	18,981,311	4,434,887			50	[4] 50	
210	Norristown								
	Government of city								
	City corporation	13,393,955	13,356,170	37,785			50	50	
	School district	13,393,955	13,356,170	37,785			50	50	
	Government of county	21,659,340	13,356,170	8,303,170			50	[4] 50	
3	Philadelphia								
	Government of city								
	City corporation	2,397,619,723	1,749,198,501	648,421,222			100	100	
	School districts	1,751,025,655	1,749,198,501	1,827,154			100	100	
	Poor districts	204,650,365	[11] 204,650,365	([11])			100	100	
9	Pittsburgh								
	Government of city								
	City corporation	792,942,840	792,942,840				95		
	County	983,526,140	751,330,010	232,196,130			90	[4] 50	
	School district	792,942,840	792,942,840				95		
58	Reading								
	Government of city								
	City corporation	62,752,105	62,667,105	85,000			70	40	
	School district	62,752,105	62,667,105	85,000			70	40	
	Government of county	76,934,659	55,748,445	21,186,214			67	[4] 55	
41	Scranton								
	Government of city								
	City corporation	84,612,280	84,495,400	116,880			73	73	
	School district	84,612,280	84,495,400	116,880			73	73	
	Government of county	118,850,286	106,466,568	12,383,718			90	[4] 90	
83	Wilkes-Barre								
	Government of city								
	City corporation	69,420,012	69,292,932	127,080			67	30	
	School district	69,420,012	69,292,932	127,080			67	30	
	Government of county	86,461,091	73,057,363	13,403,728			70	[4] 70	
194	Williamsport								
	Government of city								
	City corporation	16,022,105	15,988,435	33,670			67	40	
	School district	15,765,915	15,730,595	35,320			67	40	
	Government of county	17,226,664	11,583,571	5,643,093			50	[4] 75	
124	York								
	Government of city								
	City corporation	26,651,855	23,594,930	56,925			67	67	
	School district	26,651,855	26,594,930	56,925			67	67	
	Government of county	29,485,653	21,514,460	7,971,193			55	[4] 71	
	RHODE ISLAND.								
218	Newport								
	Government of city	65,991,500	39,147,400	26,844,100			100	100	
	Government of state	65,991,500	39,147,400	26,844,100			100	100	
108	Pawtucket								
	Government of city	60,660,566	48,359,560	12,301,006			100	100	
	Government of state	60,660,566	48,359,560	12,301,006			100	100	
26	Providence								
	Government of city	363,087,700	219,860,060	143,227,640			100	100	
	Government of state	363,087,700	219,860,060	143,227,640			100	100	
144	Woonsocket								
	Government of city	32,397,175	22,973,250	9,423,925			100	100	
	Government of state	32,397,175	22,973,250	9,423,925			100	100	
	SOUTH CAROLINA.								
106	Charleston								
	Government of city								
	City corporation	21,436,184	15,840,695	5,595,489			42	50	
	School district	21,436,184	15,840,695	5,595,489			42	50	
	Government of state	21,698,633	16,071,198	5,627,435			42	50	
	Government of county	21,698,633	16,071,198	5,627,435			42	50	
191	Columbia								
	Government of city								
	City corporation	15,762,485	10,816,815	4,945,670			25	[12] 25	
	School district	15,762,485	10,816,815	4,945,670			25	[12] 25	
	Government of state	15,762,485	10,816,815	4,945,670			25	[12] 25	
	Government of county	15,762,485	10,816,815	4,945,670			25	[12] 25	

[1] For property subject to the general property tax.
[2] Occupation taxes levied on a valuation of $1,102,550 at the rate of $12.50 per $1,000.
[3] Occupation taxes levied on a valuation of $1,102,550 at the rate of $11 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 $1,403,756 at the rate of $4 per $1,000.
[6] Occupation taxes levied on a valuation of $824,800 at the rate of $8.50 per $1,000.
[7] Occupation taxes levied on a valuation of $824,800 at the rate of $9 per $1,000.
[8] Average rate.
[9] Occupation taxes levied on a valuation of $824,800 at the rate of $2 per $1,000.
[10] Collections.
[11] Valuation of personal property included with that of real property.
[12] Per capita not computed; population not known.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$27.50	$15.14		$604,162	$572,637	$13.92			$31,525	157
			23.50	12.93		504,882	478,972	11.64			25,910	
$495.51	$900.93		12.50	6.88	(2)	268,554	254,772	6.19			13,782	
495.51	900.93		11.00	6.05	(3)	236,328	224,200	5.45			12,128	
569.28	1,031.98		4.00	2.21	(4)	99,280	93,665	2.28			5,615	
			20.26	10.46		311,431	294,245	9.38			17,186	210
			17.50	8.75		249,732	234,396	7.47			15,336	
426.55	853.09		8.50	4.25	(5)	120,860	113,849	3.63			7,011	
426.55	853.09		9.00	4.50	(7)	128,872	120,547	3.84			8,325	
689.77	1,116.73		$2.76	$1.71	(8)	61,699	59,849	1.91			1,850	
			15.33	15.33	$0.50	32,835,007	32,759,969	19.16			75,038	3
			15.33	15.33	0.50	32,835,007	32,759,969	19.16			75,038	
1,402.51	1,402.51		$9.98	$9.98	0.50	24,007,349	23,932,311	14.00			[10] 75,038	
1,024.28	1,024.28		5.00	5.00		8,755,128	8,755,128	5.12				
(12)	(12)		$0.35	$0.35		72,530	72,530	(12)				
			20.03	18.98		16,683,270	16,531,455	28.55			151,815	9
			20.03	18.98		16,683,270	16,531,455	28.55			151,815	
1,369.29	1,441.36		$10.60	$10.12		8,404,017	8,404,017	14.51				
1,698.40	1,844.47		$3.43	$3.16	(13)	3,521,596	3,369,781	5.82			151,815	
1,369.29	1,441.36		6.00	5.70		4,757,657	4,757,657	8.22				
			19.27	13.60	2.00	1,324,738	1,255,910	11.43			68,828	58
			16.00	11.19	2.00	1,061,700	1,004,034	9.14			57,666	
571.46	817.19		10.00	6.99	1.00	656,354	627,521	5.71			28,833	
571.46	817.19		6.00	4.20	1.00	405,346	376,513	3.43			28,833	
700.61	951.51		$3.27	$2.41	(14)	263,038	251,876	2.29			11,162	
			23.68	18.16	1.00	2,255,005	2,171,065	14.78			83,940	41
			18.78	13.71	1.00	1,649,896	1,589,016	10.82			60,880	
576.33	789.50		$8.78	$6.41	1.00	777,162	742,893	5.06			34,269	
576.33	789.50		10.00	7.30	(15)	872,734	846,123	5.76			26,611	
809.55	890.26		$4.90	$4.45	(16)	605,109	582,049	3.96			23,060	
			18.85	12.86		1,447,754	1,391,150	18.12			56,604	83
			14.00	9.30		1,014,958	971,880	12.66			43,078	
904.14	1,359.25		7.00	4.65	(17)	507,479	485,940	6.33			21,539	
904.14	1,359.25		7.00	4.65	(17)	507,479	485,940	6.33			21,539	
1,126.09	1,535.94		$4.85	$3.56	(18)	432,796	419,270	5.46			13,526	
			28.43	18.60	2.15	483,937	458,263	13.55			25,674	194
			23.75	15.81	2.15	397,257	377,712	11.17			19,545	
473.90	711.85		12.75	8.49	1.15	214,982	204,287	6.04			10,695	
466.32	700.53		11.00	7.32	1.00	182,275	173,425	5.13			8,850	
509.53	852.74		$4.68	$2.79	(19)	86,680	80,551	2.38			6,129	
			19.87	13.07		560,898	541,834	10.49			19,064	124
			15.50	10.34		427,922	413,104	8.00			14,818	
515.95	773.92		8.50	5.67	(20)	234,667	226,541	4.39			8,126	
515.95	773.92		7.00	4.67	(21)	193,255	186,563	3.61			6,692	
570.81	912.07		$4.37	$2.73	(22)	132,976	128,730	2.49			4,246	
			11.94	11.94	1.00	789,213	787,962	26.17			1,251	218
			$10.74	$10.74	1.00	710,023	708,772	23.54			1,251	
2,192.04	2,192.04		1.20	1.20		79,190	79,190	2.63				
			16.32	16.32	1.00	1,000,521	990,529	16.68			9,992	108
1,021.03	1,021.03		$15.12	$15.12	1.00	927,728	917,736	15.45			9,992	
1,021.03	1,021.03		1.20	1.20		72,793	72,793	1.23				
			14.37	14.37	1.00	5,265,558	5,219,348	20.57			46,210	26
1,431.02	1,431.02		$13.17	$13.17	1.00	4,829,853	4,783,643	18.85			46,210	
1,431.02	1,431.02		1.20	1.20		435,705	435,705	1.72				
			16.08	16.08	1.00	529,497	521,182	11.75			8,315	144
			$14.88	$14.88	1.00	490,620	482,305	10.87			8,315	
730.32	730.32		1.20	1.20		38,877	38,877	0.88				
			52.12	22.84	1.00	1,122,104	1,121,068	18.45			1,036	106
			38.00	16.65	1.00	815,611	814,575	13.41			1,036	
352.95	805.26		33.00	14.46		707,394	707,394	11.65				
352.95	805.26		5.00	2.19	1.00	108,217	107,181	1.76			1,036	
357.27	815.35		6.50	2.85		141,041	141,041	2.32				
357.27	815.35		7.62	3.34		165,452	165,452	2.72				
			41.00	10.46	2.00	655,497	646,262	18.67			9,235	191
			24.50	6.25	1.50	393,240	386,181	11.16			7,059	
455.42	1,786.08		18.00	4.59	0.50	285,901	283,725	8.20			2,176	
455.42	1,786.08		6.50	1.66	1.00	107,339	102,456	2.96			4,883	
455.42	1,786.08		6.50	1.66		102,456	102,456	2.96				
455.42	1,786.08		10.00	2.55	0.50	159,801	157,625	4.55			2,176	

[13] Occupation taxes levied on a valuation of $46,712,220 at the rate of $3.25 per $1,000.
[14] Occupation taxes levied on a valuation of $3,720,550 at the rate of $3 per $1,000.
[15] Occupation taxes levied on a valuation of $2,661,115 at the rate of $10 per $1,000.
[16] Occupation taxes levied on a valuation of $4,612,005 at the rate of $5 per $1,000.
[17] Occupation taxes levied on a valuation of $3,077,060 at the rate of $7 per $1,000.
[18] Occupation taxes levied on a valuation of $2,705,110 at the rate of $5 per $1,000.
[19] Occupation taxes levied on a valuation of $1,225,905 at the rate of $5 per $1,000.
[20] Occupation taxes levied on a valuation of $956,040 at the rate of $8.50 per $1,000.
[21] Occupation taxes levied on a valuation of $956,040 at the rate of $7.00 per $1,000.
[22] Occupation taxes levied on a valuation of $943,610 at the rate of $4.50 per $1,000.
[23] Basis for all personal property except bank personal, which is assessed on a basis of 42 per cent.

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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	$36,381,141	$26,537,740	$6,671,580	$3,171,821		50	[2] 50	85
	Government of state	36,381,141	26,537,740	6,671,580	3,171,821		50	[2] 50	85
	Government of county	36,381,141	26,537,740	6,671,580	3,171,821		50	[2] 50	85
168	Knoxville								
	Government of city	24,887,672	19,584,155	3,554,989	1,748,528		70	[2] 50	85
	Government of state	24,887,672	19,584,155	3,554,989	1,748,528		70	[2] 50	85
	Government of county	24,887,672	19,584,155	3,554,989	1,748,528		70	[2] 50	85
40	Memphis								
	Government of city	118,696,504	94,584,850	12,081,760	12,029,894		60	60	85
	Government of state	99,282,402	74,945,725	12,306,783	12,029,894		50	50	85
	Government of county	99,282,402	74,945,725	12,306,783	12,029,894		50	50	85
51	Nashville								
	Government of city	88,761,402	70,639,066	11,327,100	6,795,236		90	90	85
	Government of state	82,587,116	66,069,380	9,722,500	6,795,236		85	85	85
	Government of county	82,587,116	66,069,380	9,722,500	6,795,236		85	85	85
	TEXAS.								
190	Austin								
	Government of city	24,000,250	18,343,764	5,656,486			75	75	
	Government of state	21,440,223	16,387,095	5,053,128			67	67	
	Government of county	21,440,223	16,387,095	5,053,128			67	67	
46	Dallas								
	Government of city	120,523,351	88,398,925	32,124,426			60	60	
	Government of state	120,523,351	88,398,925	32,124,426			60	60	
	Government of county	120,523,351	88,398,925	32,124,426			60	60	
99	El Paso								
	Government of city	50,012,560	39,670,560	10,342,000			60	60	
	Government of state	44,121,180	36,364,680	7,756,500			55	45	
	Government of county	44,121,180	36,364,680	7,756,500			55	45	
60	Fort Worth								
	Government of city	67,857,256	51,053,871	16,803,385			67	67	
	Government of state	67,857,256	51,053,871	16,803,385			67	67	
	Government of county	67,857,256	51,053,871	16,803,385			67	67	
153	Galveston								
	Government of city	41,519,937	34,060,155	7,459,782			70	50	
	Government of state	48,686,063	39,413,365	9,272,698			80	70	
	Government of county	48,686,063	39,413,365	9,272,698			80	70	
55	Houston								
	Government of city	131,145,690	113,582,560	17,563,130			70	70	
	Government of state	125,506,283	105,988,469	19,517,814			67	67	
	Government of county	125,506,283	105,988,469	19,517,814			67	67	
47	San Antonio								
	Government of city								
	City corporation	109,172,256	84,324,850	24,847,406			75	60	
	School district	109,172,256	84,324,850	24,847,406			75	60	
	Government of state	102,563,646	74,955,420	27,608,226			67	67	
	Government of county	102,563,646	74,955,420	27,608,226			67	67	
195	Waco								
	Government of city	37,350,300	28,227,800	9,122,500			67	67	
	Government of state	28,012,725	21,170,850	6,841,875			50	50	
	Government of county	28,012,725	21,170,850	6,841,875			50	50	
	UTAH.								
209	Ogden								
	Government of city								
	City corporation	31,502,508	22,936,111	8,566,397			100	100	
	School district	31,502,508	22,936,111	8,566,397			100	100	
	Government of state	31,502,508	22,936,111	8,566,397			100	100	
	Government of county	31,502,508	22,936,111	8,566,397			100	100	
50	Salt Lake City								
	Government of city								
	City corporation	172,822,623	126,927,090	45,895,533			100	100	
	School district	172,822,623	126,927,090	45,895,533			100	100	
	Government of state	172,822,623	126,927,090	45,895,533			100	100	
	Government of county	172,822,623	126,927,090	45,895,533			100	100	
	VIRGINIA.								
198	Lynchburg								
	Government of city	35,725,763	19,438,060	16,287,703			75	[5] 100	
	Government of state	38,484,610	19,468,060	19,016,550			75	[5] 100	
74	Norfolk								
	Government of city	96,731,205	68,218,724	28,512,481			[6] 75	[7] 50	
	Government of state	98,772,588	68,229,894	30,542,694			[6] 75	[8] 50	

[1] For property subject to the general property tax.
[2] Basis for all personal property except money and credits, which are assessed on a basis of 100 per cent.
[3] Not reported.
[4] Average rate.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$33.50	$17.89	$1.00	$1,226,814	$1,218,768	$20.42			$8,046	107
$609.40	$1,141.52		16.50	8.81		600,289	600,289	10.06				
609.40	1,141.52		3.50	1.87	1.00	135,380	127,334	2.13			8,046	
609.40	1,141.52		13.50	7.21		491,145	491,145	8.23				
			31.90	22.23	3.00	809,859	793,917	20.58			15,942	168
645.06	925.88		16.50	11.50		410,647	410,647	10.64				
645.06	925.88		3.50	2.44	1.00	92,421	87,107	2.26			5,314	
645.06	925.88		11.90	8.29	2.00	306,791	296,163	7.68			10,628	
			29.70	17.08	1.00	3,275,651	3,255,430	21.85			20,221	40
796.65	1,288.17		15.80	9.77		1,875,405	1,875,405	12.59				
666.35	1,266.20		3.50	1.84	1.00	367,709	347,488	2.33			20,221	
666.35	1,266.20		10.40	5.47		1,032,537	1,032,537	6.93				
			28.50	24.92	1.00	2,466,219	2,446,347	20.90			19,872	51
758.28	846.32		15.00	13.44		1,331,421	1,331,421	11.37				
705.53	830.03		3.50	2.98	1.00	308,927	289,055	2.47			19,872	
705.53	830.03		10.00	8.50		825,871	825,871	7.06				
			28.80	20.85	1.75	678,599	667,399	19.17			11,200	190
689.39	919.18		19.50	14.62		468,005	468,005	13.44				
615.85	919.18		4.50	3.01	1.50	106,081	96,481	2.77			9,600	
615.85	919.18		4.80	3.22	0.25	104,513	102,913	2.96			1,600	
			28.20	16.92		3,398,759	3,398,759	26.89				46
953.79	1,589.66		19.00	11.40		2,289,944	2,289,944	18.12				
953.79	1,589.66		4.50	2.70	(3)	542,355	542,355	4.29			(3)	
953.79	1,589.66		4.70	2.82		566,460	566,460	4.48				
			31.31	17.90	1.75	1,506,376	1,492,376	22.57			14,000	99
756.68	1,261.13		[6] 18.81	[6] 11.29		940,862	940,862	14.23				
667.54	1,261.13		4.50	2.38	1.50	210,545	198,545	3.00			12,000	
667.54	1,261.13		8.00	4.23	0.25	354,969	352,969	5.34			2,000	
			28.50	19.10		1,933,932	1,933,932	18.06				60
633.71	945.84		18.50	12.39		1,255,359	1,255,359	11.72				
633.71	945.84		4.50	3.02	(3)	305,358	305,358	2.85			(3)	
633.71	945.84		5.50	3.69		373,215	373,215	3.49				
			32.00	22.53		1,421,798	1,421,798	33.86				153
988.71	1,513.95		19.00	12.41		788,879	788,879	18.79				
1,159.36	1,488.63		4.50	3.50	(3)	219,087	219,087	5.22			(3)	
1,159.36	1,488.63		8.50	6.62		413,832	413,832	9.85				
			29.80	20.47	1.75	3,853,515	3,841,596	34.18			11,919	55
1,166.94	1,675.14		18.00	12.60		2,360,622	2,360,622	21.00				
1,116.76	1,675.14		4.50	3.00	1.50	574,710	564,778	5.03			9,932	
1,116.76	1,675.14		7.30	4.87	0.25	918,183	916,196	8.15			1,987	
			30.77	21.41	1.50	3,320,024	3,293,024	26.21			27,000	47
			20.77	14.74		2,267,388	2,267,388	18.05				
868.80	1,224.32		[6] 16.77	[6] 11.90		1,830,699	1,830,699	14.57				
868.80	1,224.32		4.00	2.84		436,689	436,689	3.48				
816.21	1,224.32		4.50	3.00	1.50	488,536	461,536	3.67			27,000	
816.21	1,224.32		5.50	3.67		564,100	564,100	449				
			27.80	16.82		942,161	942,161	28.00				195
1,113.54	1,670.31		17.80	11.07		653,630	653,630	19.49				
835.15	1,670.31		4.50	2.25	(3)	126,057	126,057	3.76			(3)	
835.15	1,670.31		5.80	2.90		162,474	162,474	4.84				
			20.50	20.50	2.00	649,402	645,802	20.56			3,600	209
			12.66	12.66	2.00	402,422	398,822	12.70			3,600	
1,003.14	1,003.14		6.75	6.75	2.00	216,242	212,642	6.77			3,600	
1,003.14	1,003.14		5.91	5.91		186,180	186,180	5.93				
1,003.14	1,003.14		4.40	4.40		138,611	138,611	4.41				
1,003.14	1,003.14		3.44	3.44		108,369	108,369	3.45				
			17.90	17.90		3,093,525	3,093,525	26.35				50
			10.68	10.68		1,845,746	1,845,746	15.72				
1,472.10	1,472.10		6.50	6.50		1,123,347	1,123,347	9.57				
1,472.10	1,472.10		4.18	4.18		722,399	722,399	6.15				
1,472.10	1,472.10		4.40	4.40		760,419	760,419	6.48				
1,472.10	1,472.10		2.82	2.82		487,360	487,360	4.15				
			15.40	12.55	2.50	575,701	558,696	16.94			17,005	198
1,083.06	1,333.02		[6] 12.34	[6] 10.03	1.50	451,092	440,889	13.37			10,203	
1,166.70	1,418.27		[6] 3.06	[6] 2.52	1.00	124,609	117,807	3.57			6,802	
			17.92	12.20	1.50	1,768,461	1,738,302	19.23			30,159	74
1,070.27	1,573.86		[6] 15.88	[6] 10.80	0.50	1,546,440	1,536,387	17.00			10,053	
1,092.36	1,595.12		[6] 2.04	[6] 1.40	1.00	222,021	201,915	2.23			20,106	

[5] Basis for all personal property except stocks, assessed at 80 per cent and personal tangible, assessed at 70 per cent.
[6] Basis for all real property except public service corporations, assessed at 50 per cent.
[7] Basis for all personal property except tangible personal, assessed at 66 per cent and bank stock, assessed at 100 per cent.
[8] Basis for all personal property except tangible personal, assessed at 66 per cent, money, city and county bonds and bank stock, assessed at 100 per cent.

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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.								
164	Portsmouth								
	Government of city	$16,081,346	$12,730,710	$3,350,636			55	[2] 55	
	Government of state	17,810,473	13,052,542	4,757,931			55	[2] 55	
36	Richmond								
	Government of city	189,816,393	125,631,487	64,184,906			75	[2] 90	
	Government of state	200,221,434	125,850,805	74,370,629			75	[2] 90	
149	Roanoke								
	Government of city	33,053,450	24,714,695	8,328,656		$10,099	50	[4] 50	
	Government of state	34,782,672	24,714,695	10,067,977			50	[4] 50	
	WASHINGTON.								
190	Bellingham								
	Government of city								
	City corporation	10,699,997	8,122,639	2,577,358			40	40	
	School district	11,244,933	8,515,965	2,728,968			40	40	
	Government of state	10,699,997	8,122,639	2,577,358			40	40	
	Government of county	10,699,997	8,122,639	2,577,358			40	40	
185	Everett								
	Government of city								
	City corporation	13,894,839	10,337,020	3,557,819			50	50	
	School district	14,521,948	10,674,955	3,846,993			50	50	
	Government of state	13,894,839	10,337,020	3,557,819			50	50	
	Government of county	13,894,839	10,337,020	3,557,819			50	50	
19	Seattle								
	Government of city								
	City corporation	212,868,707	174,629,915	38,238,792			46	46	
	County	212,868,707	174,629,915	38,238,792			46	46	
	School district	215,530,677	176,743,131	38,787,546			46	46	
	Port of Seattle	212,868,707	174,629,915	38,238,792			46	46	
	Government of state	212,868,707	174,629,915	38,238,792			46	46	
38	Spokane								
	Government of city								
	City corporation	80,217,218	63,663,830	16,553,388			50	50	
	School district	81,054,195	64,283,060	16,771,135			50	50	
	Government of state	80,217,218	63,663,830	16,553,388			50	50	
	Government of county	80,217,218	63,663,830	16,553,388			50	50	
54	Tacoma								
	Government of city								
	City corporation	54,629,845	44,185,076	10,444,769			45	45	
	School district	56,574,641	45,991,376	10,583,265			45	45	
	Park district	54,629,845	44,185,076	10,444,769			45	45	
	Government of state	54,629,845	44,185,076	10,444,769			45	45	
	Government of county	54,629,845	44,185,076	10,444,769			45	45	
	WEST VIRGINIA.								
216	Charleston								
	Government of city								
	City corporation	36,304,971	23,850,850	8,970,570	$3,483,551		70	50	100
	School district	36,304,971	23,850,850	8,970,570	3,483,551		70	50	100
	Government of state	36,304,971	23,850,850	8,970,570	3,483,551		70	50	100
	Government of county	36,304,971	23,850,850	8,970,570	3,483,551		70	50	100
137	Huntington								
	Government of city								
	City corporation	42,047,601	27,365,200	9,424,150	5,258,251		80	80	100
	School district	42,047,601	27,365,200	9,424,150	5,258,251		80	80	100
	Government of state	42,047,601	27,365,200	9,424,150	5,258,251		80	80	100
	Government of county	42,047,601	27,365,200	9,424,150	5,258,251		80	80	100
148	Wheeling								
	Government of city								
	City corporation	67,093,661	39,816,750	20,851,500	6,424,411		100	100	100
	School district	67,093,661	39,816,750	20,851,500	6,425,411		100	100	100
	Government of state	67,093,661	39,816,750	20,851,500	6,425,411		100	100	100
	Government of county	67,093,661	39,816,750	20,851,500	6,425,411		100	100	100
	WISCONSIN.								
203	Kenosha								
	Government of city	35,469,285	23,892,260	10,305,545		1,271,480	97	93	
	Government of state	35,469,285	23,892,260	10,305,545		1,271,480	97	93	
	Government of county	34,197,805	23,892,260	10,305,545			97	93	
205	La Crosse								
	Government of city	25,629,544	18,356,887	6,897,560		375,097	94	88	
	Government of state	25,629,544	18,356,887	6,897,560		375,097	94	88	
	Government of county	25,254,447	18,356,887	6,897,560			94	88	
213	Madison								
	Government of city	56,453,360	46,847,755	8,690,945		914,660	94	78	
	Government of state	56,453,360	46,847,755	8,690,945		914,660	94	78	
	Government of county	55,538,700	46,847,755	8,690,945			94	78	

[1] For property subject to the general property tax.
[2] Basis for all personal property except intangible personal, which is assessed on a basis of 100 per cent.
[3] Average rate.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
			$18.59	$11.04	$1.50	$310,668	$302,016	$7.61			$8,652	164
$405.57	$634.96		[3] 16.87	[3] 9.99	0.50	274,188	271,304	6.84			2,884	
449.18	734.54		[3] 1.72	[3] 1.05	1.00	36,480	30,712	0.77			5,768	
			15.70	12.82	2.00	3,115,789	3,004,193	19.15			111,596	36
1,210.14	1,484.02		[3] 13.34	[3] 10.88	1.00	2,587,358	2,531,560	16.14			55,798	
1,276.47	1,551.20		[3] 2.36	[3] 1.94	1.00	528,431	472,633	3.01			55,798	
			15.12	8.09	2.00	521,945	503,054	11.62	$101	(5)	18,790	149
763.41	1,430.48	$0.23	[3] 13.14	[3] 7.01	1.00	443,706	434,210	10.03	101	(5)	9,395	
803.59	1,470.66		[3] 1.98	[3] 1.08	1.00	78,239	68,844	1.59			9,395	
			51.29	20.52		555,625	555,625	16.84				199
			27.22	10.89		298,023	298,023	9.03				
324.39	810.97		[3] 14.81	[3] 5.93		158,477	158,477	4.80				
324.39	810.97		[3] 12.41	[3] 4.96		139,546	139,546	4.23				
324.39	810.97		8.87	3.55		94,919	94,919	2.88				
324.39	810.97		15.20	6.08		162,683	162,683	4.93				
			50.60	25.30		710,290	710,290	20.02				185
			28.97	14.49		409,814	409,814	11.55				
391.56	783.12		17.47	8.74		242,812	242,812	6.84				
391.56	783.12		11.50	5.75		167,002	167,002	4.71				
391.56	783.12		7.69	3.84		106,845	106,845	3.01				
391.56	783.12		13.94	6.97		193,631	193,631	5.46				
			46.65	21.46		9,947,316	9,947,316	28.54				19
			39.68	18.25		8,461,260	8,464,260	24.29				
610.57	1,327.33		[3] 20.72	[3] 9.53		4,409,617	4,409,617	12.65				
610.57	1,327.33		[3] 10.51	[3] 4.83		2,236,607	2,236,607	6.42				
610.57	1,327.33		7.00	3.22		1,508,738	1,508,738	4.33				
610.57	1,327.33		1.45	0.67		309,298	309,298	0.89				
610.57	1,327.33		6.97	3.21		1,483,056	1,483,056	4.25				
			36.75	18.38		2,954,415	2,954,415	19.66				38
			21.55	10.78		1,735,410	1,735,410	11.55				
533.63	1,067.26		13.80	6.90		1,107,260	1,107,260	7.37				
533.63	1,067.26		7.75	3.88		628,150	628,150	4.18				
533.63	1,067.26		8.05	4.02		645,829	645,829	4.30				
533.63	1,067.26		7.15	3.58		573,176	573,176	3.81				
			41.43	18.64		2,276,391	2,276,391	20.19				54
			23.25	10.46		1,283,357	1,283,357	11.39				
484.44	1,076.52		[3] 14.90	[3] 6.70		813,876	813,876	7.22				
484.44	1,076.52		6.85	3.08		387,536	387,536	3.44				
484.44	1,076.52		1.50	0.68		81,945	81,945	0.73				
484.44	1,076.52		7.21	3.24		393,881	393,881	3.49				
484.44	1,076.52		10.97	4.94		599,153	599,153	5.31				
			17.92	11.72	3.00	662,584	650,584	21.34			12,000	216
			12.00	7.85	2.00	443,659	435,659	14.29			8,000	
1,190.33	1,819.58		5.50	3.60	2.00	207,677	199,677	6.55			8,000	
1,190.33	1,819.58		6.50	4.25		235,982	235,982	7.74				
1,190.33	1,819.58		0.90	0.59	1.00	36,674	32,674	1.07			4,000	
1,190.33	1,819.58		5.02	3.28		182,251	182,251	5.98				
			19.60	16.07	3.00	849,015	824,133	17.67			24,882	137
			14.00	11.48	2.00	605,255	588,667	12.62			16,588	
901.21	1,098.33		6.50	5.33	2.00	289,898	273,310	5.86			16,588	
901.21	1,098.33		7.50	6.15		315,357	315,357	6.76				
901.21	1,098.33		0.90	0.74	1.00	46,137	37,843	0.81			8,294	
901.21	1,098.33		4.70	3.85		197,623	197,623	4.24				
			11.80	11.80	1.50	807,034	791,705	18.20			15,329	148
			7.90	7.90	0.50	535,150	530,040	12.18			5,110	
1,541.82	1,541.82		3.50	3.50	0.50	239,938	234,828	5.40			5,110	
1,541.82	1,541.82		4.40	4.40		295,212	295,212	6.78				
1,541.82	1,541.82		0.90	0.90	1.00	70,603	60,384	1.39			10,219	
1,541.82	1,541.82		3.00	3.00		201,281	201,281	4.63				
			16.00	15.32		564,777	547,172	17.10	17,605	$0.55		203
1,068.85	1,116.19	39.74	12.85	12.30		454,341	439,378	13.73	14,963	0.47		
1,068.85	1,116.19	39.74	1.41	1.35		50,819	48,177	1.51	2,642	0.08		
1,068.85	1,116.19		1.74	1.67		59,617	59,617	1.86				
			23.00	21.22		586,045	580,852	18.33	5,193	0.16		205
797.25	863.93	11.84	16.46	15.19		420,102	415,688	13.12	4,414	0.14		
797.25	863.93	11.84	1.63	1.50		41,944	41,165	1.30	779	0.02		
797.25	863.93		4.91	4.53		123,999	123,999	3.91				
			16.50	15.02		929,053	916,389	29.86	12,664	0.41		213
1,809.14	1,986.39	29.79	13.06	11.89		736,099	725,335	23.63	10,764	0.35		
1,809.14	1,986.39	29.79	1.54	1.40		87,430	85,530	2.79	1,900	0.06		
1,809.14	1,986.39		1.90	1.73		105,524	105,524	3.44				

[4] Basis for all personal property except capital and bank stock, which are assessed on a basis of 100 per cent.
[5] Less than one-half of 1 cent.
[6] Basis for all personal property except money, bonds of cities and counties, capital, and bank stock, which are assessed on a basis of 100 per cent.

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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.
	WISCONSIN—continued.								
13	Milwaukee								
	Government of city								
	City corporation	$552,090,755	$419,074,285	$102,164,840		$30,851,630	88	82	
	County	521,239,125	419,074,285	102,164,840			88	82	
	Government of state	552,090,755	419,074,285	102,164,840		30,851,630	88	82	
182	Oshkosh								
	Government of city	33,142,540	24,352,530	8,339,685		450,325	98	98	
	Government of state	33,142,540	24,352,530	8,339,685		450,325	98	98	
	Government of county	32,692,215	24,352,530	8,339,685			98	98	
138	Racine								
	Government of city	54,253,028	40,194,768	10,318,423		3,739,837	93	60	
	Government of state	54,253,028	40,194,768	10,318,423		3,739,837	93	60	
	Government of county	50,513,191	40,194,768	10,318,423			93	60	
141	Superior								
	Government of city	35,258,688	25,427,223	8,831,465		1,000,000	73	70	
	Government of state	35,258,688	25,427,223	8,831,465		1,000,000	73	70	
	Government of county	34,258,688	25,427,223	8,831,465			73	70	

[1] For property subject to the general property tax.

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RATE OF LEVY, AND TOTAL AND PER CAPITA TAXES LEVIED: 1917—Continued.

this table, see page 113.]

PER CAPITA ASSESSMENT.			RATE OF LEVY.			LEVY.						
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.	City number.
Assessed valuation.	Estimated true value.		Assessed valuation.	Estimated true value.			Total.	Per capita.	Total.	Per capita.		
.....	.....	.....	$20.75	$18.01	.....	$11,247,098	$10,819,936	$24.78	$427,162	$0.98	.....	13
.....	.....	.....	19.24	16.70	.....	10,395,431	10,032,369	22.98	363,062	0.83	.....	
$1,194.04	$1,376.32	$70.67	[2] 15.42	[2] 13.38	.....	8,403,148	8,040,086	18.42	363,062	0.83	.....	
1,194.04	1,376.32	.....	3.82	3.32	.....	1,992,283	1,992,283	4.56	.....	.....	.....	
1,194.04	1,376.32	70.67	1.51	1.31	.....	851,667	787,567	1.80	64,100	0.15	.....	
.....	.....	.....	15.50	15.19	.....	512,680	506,748	14.10	5,932	0.16	.....	182
909.53	928.09	12.53	11.61	11.38	.....	384,501	379,459	10.56	5,042	0.14	.....	
909.53	928.09	12.53	1.63	1.60	.....	54,160	53,270	1.48	890	0.02	.....	
909.53	928.09	.....	2.26	2.21	.....	74,019	74,019	2.06	.....	.....	.....	
.....	.....	.....	14.80	12.37	.....	799,445	747,665	16.08	51,780	1.12	.....	138
1,086.63	1,299.69	80.45	10.38	8.68	.....	568,337	524,327	11.28	44,010	0.95	.....	
1,086.63	1,299.69	80.45	1.56	1.30	.....	86,489	78,719	1.69	7,770	0.17	.....	
1,086.63	1,299.69	.....	2.86	2.39	.....	144,619	144,019	3.11	.....	.....	.....	
.....	.....	.....	24.77	17.88	.....	861,621	848,448	18.45	13,173	0.28	.....	141
744.90	1,031.68	21.74	[2] 15.39	[2] 11.11	.....	538,333	527,136	11.46	11,197	0.24	.....	
744.90	1,031.68	21.74	2.17	1.57	.....	76,420	74,444	1.62	1,976	0.04	.....	
744.90	1,031.68	.....	7.21	5.20	.....	246,868	246,868	5.37	.....	.....	.....	

[2] Average rate.

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