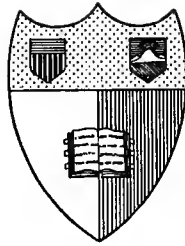


STATISTICS OF CITIES



*Having a Population of
over 30,000 in 1904*



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DEPARTMENT OF COMMERCE AND LABOR

BUREAU OF THE CENSUS

S. N. D. NORTH, DIRECTOR

BULLETIN 50

STATISTICS OF CITIES HAVING A
POPULATION OF OVER 30,000
1904



WASHINGTON
GOVERNMENT PRINTING OFFICE
1906

CENSUS BULLETINS.

1. GEOGRAPHICAL DISTRIBUTION OF POPULATION.
2. QUANTITY OF COTTON GINNED IN THE UNITED STATES (CROPS OF 1899 TO 1902, INCLUSIVE).
3. STREET AND ELECTRIC RAILWAYS.
4. A DISCUSSION OF INCREASE OF POPULATION.
5. CENTRAL ELECTRIC LIGHT AND POWER STATIONS.
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10. QUANTITY OF COTTON GINNED IN THE UNITED STATES (CROPS OF 1899 TO 1903, INCLUSIVE).
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12. THE EXECUTIVE CIVIL SERVICE OF THE UNITED STATES.
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20. STATISTICS OF CITIES HAVING A POPULATION OF OVER 25,000: 1902 AND 1903.
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35. CENSUS OF MANUFACTURES: 1905. MISSOURI AND ARKANSAS.
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50. STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1904.

NOTE.—Bulletins in this list may be obtained upon application to the Director of the Census.

LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE AND LABOR,

BUREAU OF THE CENSUS,

Washington, D. C., July 19, 1906.

SIR:

I have the honor to transmit herewith a bulletin presenting official statistics relating to the finances of cities having a population of over 30,000, the collection of which was authorized by the act of July 1, 1898, as amended by the acts of March 3, 1899, and March 6, 1902, as more fully set forth in Bulletin 20, dated July 31, 1905. These statistics were collected and tabulated under the supervision of Mr. Le Grand Powers, chief statistician for agriculture.

Very respectfully,



Director.

Hon. VICTOR H. METCALF,

Secretary of Commerce and Labor.

STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1904.

INTRODUCTION.

This bulletin is virtually a continuation of the series of annual reports on the statistics of cities having a population of over 30,000, formerly published by the Bureau (then Department) of Labor. The corresponding statistics for 1902 and 1903 were compiled and published in Census Bulletin 20, in combination with similar statistics for cities containing between 25,000 and 30,000 inhabitants.

In addition to the statistics of municipal finance and the table of population and area, Bulletin 20 contains tables relating to police and fire departments, public schools, public libraries, municipal waterworks and gas and electric light plants, streets, street lighting, street railways, public parks, building permits, liquor saloons, food and sanitary inspection, sewers, removal of ashes and garbage, almshouses and orphan asylums, marriages and divorces, and deaths. The Bureau of the Census, being unwilling to publish statistics unless the expense is justified by the demand therefor, decided, after considerable investigation of the subject, not to publish for 1904 any statistics of cities other than those relating to municipal finance. Accordingly, this bulletin is limited to statistics of the financial transactions, debts, and properties of cities, together with their area and population.

The object of the Census investigation relating to municipal finance is to secure and present the principal data relating thereto in a form which will admit of comparisons between the several cities. Among the important questions which may be answered by such comparisons are the following: The relative total cost of municipal government; the relative cost of maintaining specific public services, such as schools and police and fire protection; the relative cost of constructing and maintaining sewers, streets, etc.; and the per capita revenue derived from all sources or from any specific source.

In Census Bulletin 20 is given a concise statement of the basis of the Census classification of municipal payments and receipts, together with definitions of technical terms used both in that bulletin and in this one. A limited number of the definitions are reproduced in the text descriptive of the general tables.

Those desiring a fuller explanation of the basis of the Census classification and the significance of its terminology are referred to Census Bulletin 20.

Variations in municipal organization.—The data for the Census statistics of municipal finance are necessarily derived from the books of accounts of city governments. The statistics are affected, therefore, both by the very great variety in the forms of organization of American cities for local self-government and by the kind of accounts kept.

In some cities practically all municipal activities are administered by a city government having one executive head and a single set of finance officers, the various departments of municipal activity being subject to one control or supervision, and all persons engaged therein receiving their compensation through the same channel.

In other cities the administration of municipal functions is distributed among a number of more or less independent but correlated branches or bodies. The one having charge of the most important functions is usually spoken of as the "city government." But the activities of the "city government" do not include all public activities conducted by the municipality; its payments do not include all payments authorized by the citizens to secure benefits for the people of the city exclusively and at their sole expense; its debt does not include all public obligations resting against the property of the city exclusively; and its receipts do not include all receipts derived from municipal activities.

The "municipal government" for which the Bureau of the Census seeks to present finance statistics is not limited to the "city government," as above defined, but includes all corporations, organizations, commissions, boards, and other local public authorities through which the people of the city exercise any privilege of local self-government, or through which they enjoy the exclusive benefits of any municipal function.

Fiscal year 1904.—The data secured by the Bureau of the Census for each division or department of municipal government are for a fiscal year shown as such

in the local reports and records; the date of close of the fiscal year for each of these divisions is shown in Table 3.

In selecting the fiscal year for which the transactions were to be included in this report, for the "city government" there was chosen the one having six or more months in the calendar year 1904 and thus more nearly concurrent therewith; but where the fiscal year ended June 30, thus having six months in each of two years, the fiscal year ending June 30, 1905, was chosen.

For municipalities whose functions are performed by two or more independent divisions or departments having different fiscal years, the foregoing rule was ob-

served for the "city government," while for the auxiliary or coordinate branches, was chosen the fiscal year more nearly concurrent with the fiscal year of the city government. To this last rule, however, one exception is noted: Where the close of the fiscal year of the city government fell between January 1 and June 30, 1905, for the subordinate branches the fiscal years closing next prior to June 30, 1905, were chosen. Where the fiscal year of any department of a municipality differs by just six months from that of the city government, the fiscal year chosen for that department is the one closing six months prior to the end of the fiscal year of the city government.

DESCRIPTION OF GENERAL TABLES.

General arrangement.—Table 1 presents the population of the 151 cities as reported at the censuses of 1890 and 1900, and estimates of their population June 1, 1902, 1903, and 1904, together with exhibits of their land and water areas.

Tables 2, 3, and 4 present certain summaries of the transactions and balances of the cities.

Tables 5, 6, and 7 present detailed statements of payments for municipal expenses and outlays.

Table 8 is a detailed statement of the payments of interest on municipal debt obligations, and Table 9 is an exhibit of payments and receipts on account of the principal of the public debt.

Tables 10 to 14 are statements of the various revenue receipts of the cities.

Tables 15 to 18 are exhibits of the transactions and balances of private trust funds and accounts, public trust funds, investment funds, and sinking funds, respectively.

Tables 19, 20, and 21 are exhibits relating to the public debt.

Table 22 is a detailed statement of the principal salable possessions of the cities, and Table 23 is a statement of the valuation of property assessed for taxation, the amount of taxes levied, and certain other information relating to taxation.

Tables 24 to 28 present summaries of total and per capita payments and receipts.

TABLE 1.

Population and area.—This table gives, for each of the 151 cities, the population enumerated at the Federal censuses of 1890 and 1900 and the estimated population for 1902, 1903, and 1904. The estimates are those adopted and used by the Bureau of the Census whenever it is necessary to compare data collected in intercensal years with contemporaneous population, as in the per capita debt, per capita payments and receipts, etc. For this purpose it is assumed, in the absence of any state census, that the annual increase of population since the last Federal census is equal to one-tenth of the decennial increase between the last

two Federal censuses. In this connection, mention should be made of the fact that if during any year any territory was annexed to a given city, the estimates for the succeeding year include the population in 1900 of the territory annexed, plus the increase in its population computed upon the same basis as that of the original city; corresponding deductions are made in the case of territory detached during the year.

Where there has been a state census, the returns of that census are accepted for the year to which it relates, and estimates are made for other years by applying the average annual increase as determined by a comparison of the state census with the Federal census of 1900. The table calls attention, by appropriate footnotes, to all estimates thus based partly on Federal and partly on state censuses. The estimates of the population, in 1902 and 1903, of the cities of Florida, Iowa, Massachusetts, Minnesota, New Jersey, New York, Rhode Island, and Wisconsin, differ from the estimates given for the same cities in Bulletin 20.

In the case of Los Angeles, Cal., the available information indicates a rate of increase in population much greater than would be shown by the application of the rules above set forth; accordingly, no estimate is given, and no per capita figures are computed. The estimate for Los Angeles, prepared in the manner above described, is, however, included in the total estimated population of the 151 cities and of the group in which it belongs and is utilized in computing the per capita figures for these totals.

The area, as given in Table 1 for each of the 151 cities, is the number of acres included within the limits of the city on June 1, 1904, subdivided wherever possible into land and water areas.

The date of the latest incorporation is the date of the charter under which the affairs of the city were administered at the time to which this inquiry relates.

TABLE 2.

Payments and receipts classified by character.—Table 2 separates municipal payments and receipts into two main classes—payments to and receipts from the

public, and payments to and receipts from departments, offices, industries, and accounts. The payments of the first class decrease the resources of the city, while those of the second do not; and the receipts of the first class add to the municipal resources, while those of the second do not. The payments to and receipts from departments, offices, industries, and accounts are referred to by the Bureau of the Census as "transfers," though some cities refer to them as "inter se transactions." In this and other Census bulletins, all payments and receipts other than those above designated as transfers are referred to as "payments to the public" and "receipts from the public"—the former including payments to municipal employees for salaries and wages.

Payments to and receipts from the public.—In order to show the total and relative cost of municipal government in the several cities, in Table 2 the payments to and receipts from the public are divided into those which are and those which are not essential to the maintenance of the functions of the city; these two classes are designated as "corporate" and "temporary," respectively.

Corporate payments and receipts.—Corporate payments are divided into those for expenses, for outlays, and for the decrease of the public debt, and corporate receipts into those from revenues and from loans which increase the public debt. In practice, with these corporate payments and receipts are combined certain temporary payments and receipts, and, in most cities, service transfers. This is explained in the text accompanying Table 4, which also gives definitions of expenses, outlays, and revenues.

Temporary payments and receipts.—Temporary payments and receipts are of three general classes, as follows:

(1) Those payments in revenue and expense accounts which do not represent any part of the cost of municipal operation or maintenance, and those receipts which do not constitute any part of the revenue for meeting such costs. There are three subclasses—(a) payments and receipts of a city in correction of errors, to which the Bureau of the Census applies the specific designation "refunds," and the previous counterbalancing receipts and payments in error; (b) receipts from accrued interest on city bonds sold to the public, and the counterbalancing payments at the next interest settlement; and (c) payments by sinking, investment, and public trust funds of accrued interest on investments other than city securities purchased from the public, and the counterbalancing receipts at the next interest settlement.

(2) Those payments and receipts connected with the purchase and sale of investments and fixed assets, and with loan transactions, which neither add to nor lessen the aggregate assets or liabilities of the municipality, but merely change the form thereof. There are three

subclasses—(a) receipts from sales to the public, and payments for purchases from the public, of securities or other property on investment account of sinking, investment, and public trust funds; (b) receipts from sales to the public of bonds or other evidences of municipal indebtedness, and counterbalancing payments of outstanding debt obligations; (c) receipts from sales of such properties, as real estate, and counterbalancing payments for the purchase of other properties, or counterbalancing deductions therefor on the balance sheet.

(3) Payments and receipts of cities acting in the capacity of agent or trustee for private individuals or for other civil divisions; these include the collection and payment of taxes, licenses, etc., for other civil divisions, and all payments and receipts in a private fiduciary capacity, such as are included in Table 15.

The following table summarizes the various temporary payments and receipts to which reference is made above, and gives the numbers of the general tables of this bulletin in which the several classes of payments and receipts are presented:

TABLE I.—Summary of temporary payments and receipts: 1904.

CHARACTER OF PAYMENTS AND RECEIPTS.	In Table—	Payments.	Receipts.
Total.....	.....	\$316,012,871	\$317,512,079
Debt obligations.....	9	268,870,610	268,870,610
Agency, taxes.....	8,10	19,065,643	17,801,055
Agency, licenses, etc.....		14,088,364	1,262,312
Agency, private trusts.....	15	183,902	14,206,557
			111,057
			6,621
Investments, public trust funds.....	16	2,035,023	809,544
Investments, investment funds.....	17	170,686	632,043
Investments, sinking funds.....	18	5,493,566	7,707,203
Errors.....	4	1,610,756	2,457,603
Refunds.....	4	2,457,603	1,610,756
Sales of real property.....	4	1,496,826	1,406,826
Accrued interest.....	12	539,892	539,892

The receipts from accrued interest on city bonds sold to the public are entered in Table 12, and the counterbalancing payments in Table 8; payments of accrued interest on investments purchased by the permanent funds are shown in Tables 16, 17, and 18, and the counterbalancing receipts in Table 12. The temporary payments and receipts on account of debt obligations are always the smaller of the amounts given in columns 2 and 5 of Table 9.

Transfer payments and receipts.—In Table 2 transfer payments and receipts are divided into three groups, to which are given the designations "service transfers," "interest and loan transfers," and "general transfers." Under "service transfers" are entered transactions between two divisions, departments, offices, funds, or accounts of a municipality, in which one performs some service for another and receives pay or credit therefor; such services include all labor performed and all articles produced and furnished by one industry or department for another. Under "interest and loan transfers" are entered pay-

ments by the sinking, investment, and public trust funds and receipts by the city on account of city securities purchased by these funds from the city for investment; and payments by the city and receipts by these funds for interest on, and for the cancellation or redemption of, the city securities held by these

funds. Under "general transfers" are entered all those transfers of money, material, or credit between any two departments, offices, funds, or accounts not involving the performance of any services, with the exception of the interest and loan transfers defined above.

TABLE II.—SUMMARY OF SERVICE TRANSFERS: 1904.

PAYMENTS.			RECEIPTS.		
In Table—	Class of payments.	Amount.	In Table—	Class of receipts.	Amount.
	Total.....	\$1,925,851		Total.....	\$1,924,458
5	General and municipal service expenses.....	1,714,745	10	General revenues.....	118,816
6	Municipal investment expenses.....	1,639	11	Special assessments.....	167,695
6	Municipal industrial expenses.....	97,592	12	Interest.....	126,733
7	Outlays.....	112,875	13	Municipal service income.....	606,646
			14	Municipal industrial income.....	1,204,568

¹ Given in footnotes.

TABLE III.—SUMMARY OF INTEREST AND LOAN TRANSFERS: 1904.

PAYMENTS.			RECEIPTS.		
In Table—	Class of payments.	Amount.	In Table—	Class of receipts.	Amount.
	Total.....	\$82,273,029		Total.....	\$82,273,029
8	Interest.....	8,989,419	12	Interest.....	8,989,419
9	On account of principal of public debt.....	32,702,503	9	On account of principal of public debt.....	40,400,107
16	On account of public trust funds.....	2,059,437	16	On account of public trust funds.....	1,474,365
17	On account of investment funds.....	70,159	17	On account of investment funds.....	19,783
18	On account of sinking funds.....	38,451,511	18	On account of sinking funds.....	31,389,355

A comparison of the temporary payments and receipts of sinking, investment, and public trust funds on investment account, and of the loan transfer payments by these funds to the city, as given in this bulletin, with the corresponding figures for 1902 and 1903, given in Bulletin 20, shows that for the time being, at least, the tendency of the permanent funds to purchase city securities from the city is increasing. In 1904 the temporary payments and receipts on account of investments purchased and sold, as given in Table I, are nearly equal, while in 1902 and 1903 similar payments were materially greater than the corresponding receipts.

It will be noted that the loan transfer payments and receipts on account of the public debt reported in Table 9 are materially less than the corresponding receipts and payments of the public trust, investment, and sinking funds given in Tables 16, 17, and 18. The difference, \$181,000, represents transfers of investments between the several funds of individual cities.

Cash balances and aggregates.—Table 2 gives the cash on hand to the credit of the municipal governments at the beginning and the close of the year, the total payments and receipts, and the aggregate of such payments and receipts and cash on hand. The aggregate of payments during the year and cash on hand at the close is the same as the aggregate of cash on hand at the beginning of the year and receipts during the year,

except for the city of Pittsburg, Pa., and for the totals including the figures for that city; this exception is due to an imperfect sinking fund report.

TABLE 3.

Summary by independent divisions and funds of municipal government.—Table 3 presents, for the several cities, a condensed summary of the transactions and the cash on hand at the beginning and close of the year, of the city government, of sinking, investment, public trust, and private trust funds, of private trust accounts, and of those divisions of the municipal government, other than the so-called city government, which in any way exercise any of the functions of government. This table is arranged primarily to assist city officials and others in checking the Census reports with local reports, and to show what branches of municipal government, including that of the so-called city, are included by the Bureau of the Census in the aggregate for municipal government.

Cash on hand at beginning of year.—For some divisions of the municipal government of a few cities, the amount of cash reported as on hand at the beginning of the fiscal year 1904 is slightly different from that reported in the corresponding table of Bulletin 20 as on hand at the close of 1903. Such variations are generally the result of a change in the fiscal year of the city government or other division, or of a change in the

assignment of municipal functions to the various divisions and funds of the municipal government; or they may be due to a discovery that funds which should have been included in Bulletin 20 were omitted therefrom, or, in a few cases, to minor errors in the method of reporting on the part of the Census agents.

TABLE 4.

Principal payments.—The principal payments of cities are of three kinds—for expenses, for outlays, and for decrease of indebtedness. Under the designation “expenses” the Bureau of the Census includes the costs, paid or payable, of services, rents, and materials purchased or otherwise obtained, for the corporate maintenance of cities and for conducting the business undertakings for which they have corporate authority; payments for municipal expenses are reported in detail in Tables 5, 6, and 8. Under “outlays” the Bureau of the Census includes all costs, paid or payable, incurred by cities in the purchase of land and in the purchase or construction of buildings and other structures, equipments, improvements, and additions that are more or less permanent in character; payments for municipal outlays are reported in detail in Table 7. The column of payments “for decrease of indebtedness” shows, for those cities which in 1904 paid more for the redemption of debt obligations than they received from new loans, the amount of net decrease in debt; these payments are also included in column 8 of Table 9.

The payments for expenses and outlays of cities, as shown on the city books, include service transfer payments by one department to another, and payments in error which are later corrected by refund receipts. To ascertain the actual costs to the taxpayers for expenses and outlays, all payments of these two classes must be deducted from the aggregate payments shown on the books; it is always possible to make such deductions, provided the books are kept in accordance with the requirements of correct accounting. Further, to show the net additions to the value of the permanent improvements of cities, there must be deducted from outlays an amount equal to the sum realized from the sale of real property, exclusive of that belonging to some one of the permanent funds. Deductions for service transfer and refund payments, and for receipts from the sale of real property, have been made from the total payments reported in Table 4, and the net amounts are given in Table 2, in the column “corporate payments;” these are the net payments to the public for expenses, for additions to the value of municipal possessions, and for decrease of the public debt.

Principal receipts.—The principal receipts of cities are those derived from revenues and from loans increasing public indebtedness. Under “revenues” the Bureau of the Census includes the amounts received or receivable by cities, in cash or other form, for meeting

their expenses and outlays, and for the redemption of their debt, from the exercise of their corporate powers of taxation and police control and their corporate authority to conduct business operations; the receipts from revenues of cities are given in detail in Tables 10 to 14.

The column of receipts “from loans increasing indebtedness” shows the amount of net increase in debt for those cities which in 1904 received more from new loans made than they expended for the cancellation of old debt obligations.

Temporary payments and receipts.—Refund payments of cities are the amounts paid to correct previous errors in the collection of receipts. Refund receipts are the corresponding receipts in correction of errors made in municipal payments. Table 4 gives also the amounts realized by cities from the sale of real property exclusive of that in the possession of the sinking, investment, and public trust funds.

TABLE 5.

General and municipal service expenses.—Under the designation “general expenses” the Bureau of the Census includes those expenses of cities incurred in connection with the exercise of governmental functions—those functions which are as a rule performed for all citizens alike, without any attempt to measure the amount of benefit conferred upon individuals or the exact compensation therefor. Most of these functions are essential to the existence and development of government, and to the performance of the governmental duty of protecting life and property and maintaining a high standard of social efficiency. Under the designation “municipal service expenses” the Bureau of the Census includes those expenses incurred by cities in connection with municipal services performed or provided by its departments or offices other than municipal industries. As the payments for these two classes of municipal expenses can not be separated save in isolated instances, they are given together in detail in Table 5.

General and municipal service expenses are first classified by character and object. All payments are divided into two groups—the first including those paid to the public, and the second those paid to the various departments, offices, and industries of the city; the latter are designated “service transfers.” Payments to the public are reported as for salaries and wages and for miscellaneous objects. For the various departments, offices, and accounts, payments for miscellaneous objects and service transfers are included under the common designation “all other.”

The second classification of these expenses shows them grouped according to the class of revenues from which they are met or are to be met—from special assessments or from other revenues.

The third classification is by departments, offices,

and accounts. In this classification the departments, offices, and accounts are first arranged in nine groups or divisions, to which are given the following designations: I. General government; II. Protection of life and property; III. Health conservation and sanitation; IV. Highways; V. Charities and corrections; VI. Education; VII. Recreation; VIII. Interest; IX. Miscellaneous. The general arrangement of the table fully sets forth the offices and accounts included under each.

The arrangement here employed differs in some particulars from that presented in Bulletin 20, changes having been made to meet certain criticisms called forth by the earlier publication, and to assist the Bureau in making the statistics for the several cities more comparable. The more important of these changes are the transfer of "courts," shown in Bulletin 20 under the division "public safety," to "general government," which is given in Bulletin 20 as "general administration;" and the rearrangement of the remaining classes of the division of "public safety," together with the division of "highways and sanitation," as shown in Bulletin 20, into three groups, given in this bulletin the designations "protection of life and property," "health conservation and sanitation," and "highways." The only other changes affecting all cities consist of (1) transferring damage settlements and judgments from "general government"—those of the current year to "miscellaneous," which is now Division IX, and those secured or rendered in former years to "payments for reduction of municipal debt," in Table 9; (2) segregating payments for interest on loans for municipal industries, and transferring them from Table 5 to Table 6.

The changes above mentioned, as well as those referred to below in connection with Massachusetts cities, should be considered in making comparisons, either for individual cities or for groups of cities, between this bulletin and Bulletin 20.

Of the total payments for general and municipal service expenses reported in 1903, 58 per cent were for salaries and wages. The corresponding percentage for 1904 was 61.4. The difference is due largely, if not wholly, to the transfer of interest on loans for municipal industries from Table 5 to Table 6, to which attention has already been called.

Under "lodging houses," in Table 5, the payments to private lodging houses are included in the column "all other." These payments, which aggregated \$2,100, were as follows: Baltimore, Md., \$1,000; Indianapolis, Ind., \$600; Evansville, Ind., \$500.

In like manner, under "insane in institutions," the payments to other civil divisions and to private associations are included in the column "all other." Those payments were as follows:

TABLE IV.—*Payments to other civil divisions and to private associations on account of the insane: 1904.*

CITY.	Total.	To other civil divisions.	To private associations.
Total.....	\$817,717	\$750,995	\$66,722
New York, N. Y.....	44,505	44,505	.....
Philadelphia, Pa.....	149,991	149,991	.....
St. Louis, Mo.....	7,984	7,984	.....
Boston, Mass.....	49,423	47,678	1,745
Baltimore, Md.....	138,348	101,323	37,025
San Francisco, Cal.....	900	900	.....
Pittsburg, Pa.....	1,787	1,787	.....
New Orleans, La.....	26,771	.....	26,771
Washington, D. C.....	259,001	259,001	.....
Denver, Colo.....	1,428	1,428	.....
Allegheny, Pa.....	496	496	.....
Worcester, Mass.....	6,958	6,958	.....
New Haven, Conn.....	18,162	18,162	.....
Scranton, Pa.....	183	183	.....
Fall River, Mass.....	9,751	9,484	267
Cambridge, Mass.....	8,112	8,112	.....
Lowell, Mass.....	2,077	2,077	.....
Hartford, Conn.....	23,983	23,112	871
Bridgeport, Conn.....	6,905	6,905	.....
Lynn, Mass.....	7,353	7,353	.....
New Bedford, Mass.....	4,666	4,666	.....
Springfield, Mass.....	1,528	1,528	.....
Lawrence, Mass.....	5,124	5,124	.....
Somerville, Mass.....	3,556	3,556	.....
Waterbury, Conn.....	9,824	9,824	.....
Portland, Me.....	8,859	8,859	.....
Holyoke, Mass.....	2,333	2,333	.....
Brockton, Mass.....	1,794	1,794	.....
Haverhill, Mass.....	2,753	2,753	.....
Salem, Mass.....	5,434	5,434	.....
Malden, Mass.....	385	385	.....
Chelsea, Mass.....	483	483	.....
Newton, Mass.....	1,318	1,275	43
Fitchburg, Mass.....	2,651	2,651	.....
Taunton, Mass.....	2,891	2,891	.....

The amounts reported in Division IX, "miscellaneous," in the column "damage settlements and current judgments," include all payments of damage claims settled outside of the courts and all payments of judgments rendered against the city during the year. The payments for judgments of previous years are included in Table 9, among payments on account of the public debt. In Chicago, Ill., the payments of judgments of previous years (included in Table 9) aggregated \$4,877,685, as compared with \$341,212 for those of the current year (given in Table 5).

Exceptional payments by Massachusetts cities.—Payments of an exceptional nature are made by Massachusetts cities to the state on account of the principal and interest of certain loans, as those for armories, for metropolitan parks (including Charles river improvements), sewers, and water, and for the abolition of grade crossings. In Bulletin 20 all these payments were included in Table 21, in the division "miscellaneous general expenses." In this bulletin the payments for interest on account of metropolitan water loans, and the payments for maintenance of the metropolitan water systems, are included in the columns "for interest" and "waterworks," respectively, of Table 6; all other such payments to the state for interest and for maintenance are included in the proper columns of Table 5. The

payments to the state on account of sinking funds are included in Table 9, as payments on account of municipal debt. If a report for Massachusetts state sinking funds can be secured, showing at once the amount to the credit of the several cities and the portion of the state loans properly chargeable to each, the facts thus obtained will be embodied in future tables of this series, the methods of presentation of these exceptional data being modified accordingly. As presenting a basis of comparison, there are given the following condensed exhibits of payments of Massachusetts cities to the state on account of sinking fund provision, interest, and maintenance of the objects referred to above:

TABLE V.—Payments by Massachusetts cities to the state on specified accounts: 1904.

ON ACCOUNT OF ARMORIES.

CITY.	Total.	For sinking fund.	For interest.
Total.....	\$96,656	\$37,851	\$58,805
Boston.....	34,704	12,623	22,081
Worcester.....	6,300	2,385	3,915
Fall River.....	8,882	3,730	5,152
Lowell.....	4,984	1,764	3,220
Cambridge.....	10,446	4,987	5,459
Jynn.....	5,193	2,126	3,067
New Bedford.....	8,777	3,139	5,638
Somerville.....	3,990	1,660	2,330
Lawrence.....	4,685	1,925	2,760
Springfield.....	5,677	2,304	3,373
Fitchburg.....	3,018	1,178	1,840

ON ACCOUNT OF METROPOLITAN PARKS.

CITY.	Total.	For sinking fund.	For interest.	For maintenance.		
				Parks.	Boule-vards.	Nan-tasket beach.
Total.....	\$491,400	\$110,840	\$228,451	\$111,256	\$29,431	\$11,422
Boston.....	346,582	78,171	161,125	78,436	20,750	8,100
Cambridge.....	38,065	8,587	17,696	8,627	2,282	873
Lynn.....	19,790	4,464	9,201	4,485	1,186	454
Somerville.....	24,034	5,422	11,173	5,447	1,441	551
Malden.....	17,173	3,874	7,984	3,892	1,029	394
Newton.....	35,677	8,048	16,586	8,085	2,139	819
Chelsea.....	10,079	2,274	4,686	2,284	604	231

ON ACCOUNT OF THE CHARLES RIVER BASIN.

CITY.	Total.	For sinking fund.	For interest.
Total.....	\$28,000	\$27,224	\$776
Cambridge.....	28,000	27,224	776

ON ACCOUNT OF METROPOLITAN SEWERS.

CITY.	Total.	For sinking fund.	For interest.	For maintenance.
Total.....	\$402,188	\$60,917	\$233,345	\$167,926
Boston.....	218,434	26,978	107,647	84,309
Cambridge.....	86,892	13,017	46,712	27,163
Somerville.....	60,405	7,012	25,161	18,232
Malden.....	28,885	4,125	14,803	9,957
Newton.....	52,622	6,651	27,775	18,196
Chelsea.....	24,450	3,134	11,247	10,069

TABLE V.—Payments by Massachusetts cities to the state on specified accounts: 1904—Continued.

ON ACCOUNT OF METROPOLITAN WATERWORKS.

CITY.	Total.	For sinking fund.	For interest.	For maintenance.
Total.....	\$1,902,377	\$357,144	\$1,196,087	\$349,146
Boston.....	1,700,274	321,570	1,076,943	301,761
Cambridge.....	14,000			14,000
Somerville.....	86,737	16,404	54,939	15,394
Malden.....	46,499	8,794	29,452	8,253
Newton.....	10,360	1,959	6,562	1,839
Chelsea.....	44,507	8,417	28,191	7,899

ON ACCOUNT OF ABOLITION OF GRADE CROSSINGS.

CITY.	Total.	For sinking fund.	For interest.
Total.....	\$267,073	\$223,472	\$43,601
Boston.....	212,425	180,619	31,806
Fall River.....	15,232	11,732	3,500
Cambridge.....	7,978	6,269	1,709
Brockton.....	18,030	12,474	5,556
Malden.....	3,251	2,766	485
Newton.....	8,633	8,128	505
Taunton.....	1,524	1,484	40

TABLE 6.

Municipal investment expenses.—Under “municipal investment expenses” the Bureau of the Census classifies the total costs of administration of sinking, investment, and public trust funds, including interest on any loans negotiated in order to purchase securities and properties for these funds. In most American cities the sinking and investment funds are administered by the city treasurer or comptroller, and in such cases few, if any, expenses are charged to the account of their management. The same is true to a less extent of public trust funds. These facts explain the absence of payments for municipal investment expenses from the reports of many cities, and the small amounts reported for others. This method of keeping accounts with these funds is to be regretted, as it makes them appear—notably in the case of sinking funds—to earn a greater net amount than is actually realized from them by the city. The greater part of the payments for municipal investment expenses was reported by the city of Philadelphia; these expenses were largely in connection with the management of real property belonging to certain trust funds.

Municipal industrial expenses.—The Bureau of the Census classifies under the head “municipal industrial expenses” the costs of operation and maintenance of municipal industries, including the costs of materials used and interest on loans made specifically for such industries.

Some cities utilize the surplus earnings of the municipal industries in paying for sewers and other public improvements, and charge these payments to municipal industrial expenses. No such payments are here included among the expenses of these industries.

Only one or two cities charged their industries with any costs for the services of general city officials, as the comptroller and treasurer. Cities making these charges base their action upon correct accounting principles, although the amount of the charge is arbitrary, being based upon the ability of the industry to meet it more than upon the cost of the service performed. These costs have been entered under the several offices—such as that of comptroller, treasurer, etc.—in Table 5, rather than in the several columns of Table 6, in order to make the statistics of the several cities as comparable as possible. In the interests of correct accounting, as well as of correct comparative statistics of such industries, it is hoped that the comptrollers and auditors of our cities will agree upon some uniform rule for determining the correct amount to be charged to these industries as the expenses for the services of the comptroller, treasurer, and other general officials.

In comparing Table 6 with the corresponding table of Bulletin 20, consideration should be given to the fact that Table 6 includes payments for interest on account of municipal industries, while the corresponding payments in former years could not be segregated from general and municipal service expenses for interest.

In Chicago, expenses for the administration of the department of electricity are included with those of the electric light works operated by the city and by the park boards. The expenses of the department of electricity for police and fire alarm telephone and telegraph systems and for street lights are included in the proper columns of Table 5.

Many cities operate electric light plants exclusively for lighting streets and public buildings, not furnishing light to customers; expenses of such electric light plants are included not in Table 6, but in the appropriate columns of Table 5.

The totals for the industries reported under the head "all other industries" for more than one city, are as follows:

INDUSTRY.	Number of cities reporting.	Salaries and wages.	All other expenses.
General real estate.....	11	\$3,328	\$41,648
Toll bridges.....	3	220,457	181,209
Subways for pipes and wires.....	3	22,856	10,099
Irrigation works.....	3	36,513	12,112
High school lunch rooms.....	2	8,768	17,686
Public halls.....	2	3,265	5,903

In the following paragraphs, which show by what cities expenses for each industry were reported, the cities are arranged in the order of the city numbers.

The 11 cities reporting expenses for general real estate were Chicago, Ill., Cincinnati, Ohio, Newark, N. J., Jersey City, N. J., Scranton, Pa., Fall River,

Mass., Lowell, Mass., Reading, Pa., Lancaster, Pa., Allentown, Pa., and Chelsea, Massachusetts.

The 3 cities reporting expenses for toll bridges were New York, N. Y., Covington, Ky., and La Crosse, Wisconsin.

The 3 cities reporting expenses for subways for pipes and wires were Baltimore, Md., Springfield, Mass., and Erie, Pennsylvania.

The 3 cities reporting expenses for irrigation works were Denver, Colo., Los Angeles, Cal., and Salt Lake City, Utah.

The 2 cities reporting expenses for the operation of high school lunch rooms were St. Louis, Mo., and Rochester, New York.

The 2 cities reporting expenses for public halls were Buffalo, N. Y., and Peoria, Illinois.

Expenses for each of the following industries were reported by only one city: Ferries and rapid transit subways, by Boston, Mass.; sugar shed, by New Orleans, La.; repair shop, by Denver, Colo.; dredge department, by Portland, Oreg.; liquor agency, by Portland, Me.; canal, by Augusta, Ga.; powder magazine, by Mobile, Ala.; and stone quarry and crusher, by Auburn, New York.

For the following cities the payments for expenses reported under the head "all other industries" are for more than one industry:

CITY.	Industry.	Salaries and wages.	All other expenses.
Boston, Mass.....	Ferries.....	\$171,754	\$86,355
	Rapid transit subways.....	79,741	29,836
Denver Colo.....	Irrigation works.....	8,036	2,061
	Repair shop.....	4,605	3,512

TABLE 7.

Payments for outlays.—The payments classified by the Bureau of the Census as "outlays" are defined in the text relating to Table 4. Table 7 presents more information relating to payments for outlays than does the corresponding table of Bulletin 20. Particular attention is called to the columns showing the amount of payments provided for by special assessments. Of the total receipts from special assessments given in Table 11, nearly all were levied to meet the costs of outlays, though a small proportion of the expenses reported in Table 5 were met or were to be met from special assessments. A comparison of Tables 7 and 11 discloses the fact that the amount of outlays made in 1904 which were met or were to be met from special assessments was materially greater than the total amount of special assessments collected in that year.

The totals for the industries reported in the column "all other industries" for more than one city, are as follows:

INDUSTRY.	Number of cities reporting.	Outlays.
Cemeteries and crematories.....	19	\$90,631
Markets and public scales.....	16	359,291
Docks, wharves, and landings.....	11	3,161,837
Subways for pipes and wires.....	5	154,015
Rapid transit subways.....	2	9,839,775
Public halls.....	2	4,784
General real estate.....	2	6,831

In the following paragraphs, which show by what cities outlays for each industry were reported, the cities are arranged in the order of the city numbers.

The 19 cities reporting outlays for cemeteries and crematories were Boston, Mass., Cleveland, Ohio, Providence, R. I., Fall River, Mass., Lowell, Mass., Richmond, Va., Lynn, Mass., New Bedford, Mass., Lawrence, Mass., Manchester, N. H., Salt Lake City, Utah, Saginaw, Mich., South Bend, Ind., Terre Haute, Ind., Little Rock, Ark., Salem, Mass., Malden, Mass., Joplin, Mo., and Racine, Wisconsin.

The 16 cities reporting outlays for markets and public scales were St. Louis, Mo., Baltimore, Md., Milwaukee, Wis., St. Paul, Minn., Rochester, N. Y., Columbus, Ohio, Grand Rapids, Mich., Duluth, Minn., Houston, Tex., Tacoma, Wash., Akron, Ohio, Mobile, Ala., Wheeling, W. Va., Knoxville, Tenn., Canton, Ohio, and Council Bluffs, Iowa.

The 11 cities reporting outlays for docks, wharves, and landings were New York, N. Y., Chicago, Ill., Baltimore, Md., Cleveland, Ohio, Jersey City, N. J., Portland, Oreg., Wilmington, Del., New Bedford, Mass., Oakland, Cal., Augusta, Ga., and Quincy, Illinois.

The 5 cities reporting outlays for subways for pipes and wires were Baltimore, Md., Buffalo, N. Y., Springfield, Mass., Erie, Pa., and Newcastle, Pennsylvania.

The 2 cities reporting outlays for rapid transit subways were New York and Boston.

The 2 cities reporting outlays for public halls were Buffalo, N. Y., and Peoria, Illinois.

The 2 cities reporting outlays for general real estate were Schenectady, N. Y., and Birmingham, Alabama.

Outlays for each of the following industries were reported by only one city: Toll bridges, by New York, N. Y.; waterpower development in connection with drainage canal, by Chicago, Ill.; equipment of house of refuge bakery, by St. Louis, Mo.; asphalt plant, by Detroit, Mich.; equipment of high school lunch room, by Rochester, N. Y.; ferries, by Portland, Oreg.; irrigation works, by Salt Lake City, Utah; canal, by Augusta, Ga.; and stone quarry and crusher, by Auburn, New York.

For the following cities the payments for outlays given in the column "all other industries" are for more than one industry:

CITY.	Industry.	Outlays.
New York, N. Y.....	Docks, wharves, and landings.....	\$2,744,689
	Rapid transit subways.....	9,185,755
	Toll bridges.....	7,737,427
Chicago, Ill.....	Docks, wharves, and landings.....	39,291
	Waterpower development in connection with drainage canal.....	386,265
St. Louis, Mo.....	Markets and public scales.....	97
	Equipment of house of refuge bakery.....	2,000
Boston, Mass.....	Cemeteries and crematories.....	2,098
	Rapid transit subways.....	654,020
Baltimore, Md.....	Markets and public scales.....	67,704
	Docks, wharves, and landings.....	128,648
	Subways for pipes and wires.....	126,692
Cleveland, Ohio.....	Cemeteries and crematories.....	38,666
	Docks, wharves, and landings.....	58,440
Buffalo, N. Y.....	Subways for pipes and wires.....	10,428
	Public hall.....	3,598
Rochester, N. Y.....	Markets and public scales.....	102,585
	Equipment of high school lunch room.....	175
Portland, Oreg.....	Docks, wharves, and landings.....	156,292
	Ferries.....	61,591
New Bedford, Mass.....	Cemeteries and crematories.....	4,000
	Docks, wharves, and landings.....	18,670
Salt Lake City, Utah.....	Cemeteries and crematories.....	1,039
	Irrigation works.....	13,295
Augusta, Ga.....	Docks, wharves, and landings.....	4,000
	Canal.....	6,858

TABLE 8.

Interest on municipal debt obligations.—The gross interest payments given in Table 8, amounting to \$57,460,659, are the payments reported by the cities as expenses or fixed charges for interest. In addition, Table 7 includes a payment of \$1,326,257 reported by New York city as interest on bonds for rapid transit subways, and charged by that city to construction or outlay account. Including this payment, which is referred to in a footnote to Table 8, the gross interest payments aggregated \$58,786,916.

Of the \$57,460,659 paid as interest on city debt obligations and charged to expenses or fixed charges, 84.4 per cent was paid to the public, and the remainder to the sinking, investment, and public trust funds of the several cities. The payments of the latter class, which are shown in the third column of the table, as "interest transfer payments," aggregated \$8,989,419.

The transactions which involve the payment or receipt—one or both—of accrued interest on city securities aggregated \$546,542. All such transactions involve a duplication of payments and receipts on account of interest. Moneys received by the city as accrued interest at the time of bond issue are repaid at the first interest payment thereafter. All amounts paid by the sinking, investment, and public trust funds to the city as accrued interest on purchases made by them for investment are received in return at the first interest collection thereafter; the accrued interest thus paid and received by these municipal funds is shown in the fifth column, under the head "accrued interest transfer payments."

The net or corporate interest payments as expenses on account of municipal debt obligations are the net amounts paid to the public on such account—that is, the gross amounts paid to the public on such account, less the accrued interest previously received therefrom.

These net interest payments are subdivided in Table 8 into three groups, according to the class of loans on which they were paid—on loans for general purposes, on special assessment loans, and on loans for municipal industries. In the subdivision of interest into the three classes, as above, no deductions are made, by reason of interest transfer payments, from amounts reported as paid for interest on either municipal industrial loans or special assessment loans.

Temporary payments of taxes, licenses, etc., to other civil divisions.—These payments correspond to the receipts given in Table 10. They are inserted in Table 8 not by reason of any logical relation thereto, but in order to show somewhere among the payments those to other civil divisions.

TABLE 9.

Payments and receipts on account of the principal of the public debt.—Of the 151 cities, 95 increased and 55 decreased their debt, while 1 reported no change in the amount of its outstanding debt.

Of the \$306,758,216, shown in Table 9 as the total payments during 1904 for the redemption or cancellation of the public debt, \$32,702,503, or nearly 10.7 per cent, was held at the time of redemption or cancellation by the sinking, investment, and public trust funds of the several cities.

The amount received from the issue of debt obligations was greater than the amount expended in their redemption and cancellation by \$124,264,641—that is, this amount represents the net increase of debt for the 151 cities. Most of this increase was through debt obligations sold to the public. Upon comparing the data of Tables 16, 17, and 18 it will be seen that the excess of receipts from municipal securities sold to the permanent funds of the cities issuing them, over payments to those funds for the redemption or cancellation of city debt obligations, represents largely the city securities sold to the sinking funds for investment purposes.

In Table 7 it is shown that in 1904 the cities expended for outlays an aggregate of \$183,926,882. A comparison of the figures of Tables 7 and 9 shows that the increase of debt for the 151 cities as a whole constituted 67.6 per cent of the amount of the expenditures made for improvements and additions of a more or less permanent character. The difference between the total expenditure for outlays and the increase of debt, \$59,662,241, represents approximately the amount of outlays paid for out of current revenues. A detailed comparison of the figures of Table 9 with those of Table 7 will disclose which cities paid for all their public improvements out of current revenues; and also which cities expended less for such improvements than the amount of the increase in their debt—or, in other words, incurred debt in order to meet ordinary expenses, or to make improvements in the succeeding year.

A comparison of the figures of Table 9 with those of

Table 35 of Bulletin 20 shows that in 1904 the cities increased their debt by a greater amount than in 1902 or 1903, and that they paid out of current revenues a smaller proportion of the current cost of permanent improvements.

TABLE 10.

Receipts from general revenues.—General revenues consist of those compulsory or voluntary contributions of private individuals or corporations which are levied or collected to defray the general costs of government, and are not conditional upon the performance of any specific service to the individual contributor. Table 10 presents an exhibit of receipts from such revenues, together with certain accompanying temporary receipts of taxes, licenses, etc., for other civil divisions. Although in most states there is no legal relation between these two classes of receipts, they are given in the same table to facilitate comparison of the Census report with the reports published by the several cities. Of the general revenue receipts the greater portion—83 per cent—were derived from taxes; of the tax receipts 96.6 per cent were derived from general property taxes, 3.1 per cent from special property and business taxes, and 0.3 per cent from poll taxes.

General property taxes.—Under this designation the Bureau of the Census reports all receipts from direct taxes levied upon property in general, in proportion to its assessed or appraised value. The rule of the Bureau of the Census for separating general property taxes from other taxes may be stated as follows: Under general property taxes tabulate all property taxes assessed and collected by methods substantially identical with those employed in the taxation of the property of the average citizen.

The receipts from general property taxes are reported under three heads—general levies, specific levies, and the penalties and fees added to the aforementioned levies. Nearly all such receipts were reported under the designation “general levies of general property taxes,” under which are included those general property taxes levied by cities in all parts of their territory and upon all classes of property not specifically exempt. Under the designation “specific levies” are included those general property taxes levied only upon specific classes of property or in specified districts; taxes upon specific classes of property are seldom levied in the larger American cities, but those collected in specified districts of a city are of frequent occurrence. Specific levies existed in more cities than those for which reports are given in Table 10 in the column “specific levies,” as can be seen by a comparison of the figures of that column with the detailed information in the text accompanying Table 23, which shows more or less perfectly the great difference in the taxes levied in the different portions of a large number of our cities. The specific levies reported in Table 10 measure, so far as the Office could secure data therefor, the amount of the general property taxes that may be considered

as exceptional. It is hoped that the reports made in future bulletins may be more complete both as to the amounts included in each class of levy of general property taxes, and as to the conditions in the different cities making levies of these two kinds. The text accompanying Table 23 will explain in large measure the conditions under which the specific levies reported in Table 10 were collected.

The amounts reported in Table 10 as received from "penalties and collectors' fees" on general property taxes are somewhat smaller than those given in Bulletin 20 for 1902 and 1903. This results from the fact that in 1904 the agents of the Office were able to secure a more complete separation of the collections in addition to the original levies, into interest receipts for use of money and receipts from penalties and fees. The amounts properly classed as interest have been included with other receipts from interest in Table 12. In Table 10 are reported amounts known to be of the nature of penalties and fees, and included therewith are small amounts which could not be properly classified. It is hoped that the separation made in succeeding years may be more satisfactory than that presented for 1904 in Tables 10 and 12.

Special property and business taxes.—Under this designation the Bureau of the Census includes all revenue receipts from taxes other than general property and poll taxes. The taxes so included are of several distinct types. Special property taxes are taxes on property assessed or collected by methods different from those employed in the taxation of the property of the average individual. Of the special property taxes, the largest amount was collected in Massachusetts cities and the next largest in those of New York. Business taxes are taxes upon business transactions, and not upon the property employed in the business. They include taxes on the gross earnings of public service and other corporations when the tax levies are fixed and imposed by general statute. Similar payments made in accordance with the terms of the franchise of the corporation (thus representing a contractual relation between the parties to the franchise) are tabulated in Table 11, as receipts from public service privileges.

The following is a brief statement of the character of the tax receipts reported in the column "special property and business taxes;" the states are arranged alphabetically, and the cities in each state are arranged in the order of their size.

Alabama.—In Birmingham there is collected what is known as a merchants' tax. This is a levy of \$1 on each \$100 of merchandise on hand January 1st of the current year; the amount collected was \$18,985.

Connecticut.—With special property and business taxes are included in Connecticut the receipts from the tax known as the "corporation and bank stock tax." This is a tax of 1 per cent on the market value of the stock of every bank, trust, insurance, investment, and bridge company, whose stock is not exempt by law. The tax is collected by the state and is distributed among the cities and towns according to the amount of stock owned by their residents. The amounts received in the cities

were as follows: New Haven, \$41,311; Hartford, \$238,152; Bridgeport, \$18,246; and Waterbury, \$7,134.

Delaware.—Wilmington collects a special property tax of \$1 for each horse and each mule in the city. The amount collected was \$1,015.

District of Columbia.—In the city of Washington \$446,414 were collected as special property and business taxes, divided as follows: \$133,600 as tax on gross earnings of street railways; \$20,704 as 4 per cent tax and, under another provision, \$117 as 1½ per cent tax on gross earnings of telephone companies; \$264 as tax on gross earnings of telegraph companies; \$77,285 as tax on gross earnings of gas companies; \$26,542 as tax on gross earnings of electric light companies; \$59,223 as tax on life insurance companies; \$12,246 as tax on building and loan associations; and \$116,433 as tax on banks.

Georgia.—Taxes on gross earnings of insurance companies were received as follows: Atlanta, \$17,562; Augusta, \$7,538; and Macon, \$4,845.

Illinois.—Chicago reported a receipt of \$168,113 as a 2 per cent special tax on insurance companies; this is known as the tax on foreign insurance companies, or companies of other states and nations doing business in that city. The corresponding amount reported for Peoria was \$6,156; for East St. Louis, \$4,743; and for Springfield, \$521.

Maine.—Portland received, through the state, \$47,530 as its share of the state tax upon the corporation stock of railroad and telephone companies.

Maryland.—Baltimore received \$405,501 as special taxes, divided as follows: \$279,798 on securities; \$121,891 on savings banks; and \$3,812 on mortgages.

Massachusetts.—Table VI shows for the several cities of Massachusetts the special property and business taxes collected in 1904. The taxes are these on the capital stock of national bank, street railway, and other corporations, and taxes on ships in foreign trade. The taxes on national bank stock are apportioned among the cities according to the number of shares owned. The collection of the tax upon the whole issue of stock is made by the city in which the bank is located; the city retains its apportionment of such collection, and pays the balance to the state for distribution among other cities in which stock in this bank is owned. In Table VI the taxes on national bank stock are divided into two classes: (1) Those amounts collected and retained for its own use by the city in which the bank is located; and (2) those amounts received from the state as apportionments of taxes collected from banks located in other cities. The taxes described under (1) were not included among special property and business taxes but among general property taxes in the tables for 1902 and 1903. In this respect the classification of receipts from taxes given in this bulletin differs from that given in Bulletin 20.

TABLE VI.—Specified classes of special property and business taxes in Massachusetts cities: 1904.

CITY.	Total.	TAXES ON CAPITAL STOCK OF—				Tax on ships in foreign trade.
		National banks.		Street railways.	Other corporations.	
		Located in city.	Located in other cities.			
All cities.....	\$3,041,112	\$398,155	\$125,215	\$625,238	\$1,892,221	\$283
Boston.....	1,509,241	181,143	18,473	363,710	945,915	.....
Worcester.....	258,565	14,402	8,628	28,831	206,704	.....
Fall River.....	57,338	22,776	1,709	6,186	26,667	.....
Cambridge.....	167,727	7,848	16,961	63,069	79,819	.....
Lowell.....	102,597	19,741	8,006	7,834	66,416	.....
Lynn.....	61,959	21,572	4,157	8,350	27,880	.....
New Bedford.....	104,881	31,679	2,930	13,948	56,235	89
Springfield.....	147,323	16,965	6,516	16,068	107,774	.....
Lawrence.....	33,272	9,888	1,429	3,181	18,774	.....
Somerville.....	72,351	1,011	4,749	43,656	22,935	.....
Holyoke.....	55,287	8,330	3,346	5,423	38,188	.....
Brocton.....	25,079	2,908	1,454	7,617	13,100	.....
Haverhill.....	41,719	13,780	3,738	4,750	19,481	.....
Salem.....	57,447	10,800	5,146	3,494	38,007	.....
Malden.....	87,085	275	8,201	27,335	51,274	.....
Chelsea.....	22,359	6,537	2,151	4,183	9,488	.....
Newton.....	130,350	1,093	22,559	8,096	98,403	194
Fitchburg.....	46,573	7,598	1,668	4,360	32,947	.....
Taunton.....	59,959	19,809	2,794	5,147	32,209	.....

Missouri.—St. Louis collected \$907,463 as merchants and manufacturers' taxes, \$564,354 being for the city, and \$343,109, for the benefit of the schools. These taxes are collected from merchants and manufacturers on stock, raw product, and total amount of business transactions during the year. In addition, the tax includes fixed charges in the nature of licenses for the privilege of transacting business. The tax is therefore a combination of a license, a property tax, and a tax on gross income or earnings. It was found to be impossible to separate the receipts from these taxes into the three classes of revenue, and all are included under one head—the one from which the greater portion of the receipts was obtained. Joplin received \$2,958 from taxes on foreign insurance companies.

New Hampshire.—Manchester received \$107,605 as the city's share of the taxes collected by the state. These taxes were as follows: Insurance tax, \$2,978; railroad tax, \$41,841; and savings bank tax, \$62,786.

New Jersey.—Newark received \$26,575 from the special business taxes collected by the state; of this amount \$15,984 was from the railroad tax, and \$10,591, from the tax on insurance companies. Jersey City received \$343,889; of this amount, \$337,187 was from the railroad tax, and \$6,702 from taxes on insurance companies. From the railroad tax Paterson received \$3,670; Trenton, \$7,305; Camden, \$13,697; Hoboken, \$26,546; Elizabeth, \$18,504; Bayonne, \$7,560; Passaic, \$1,088; and Atlantic City, \$3,439.

New York.—Table VII shows for the cities of New York the revenue derived in 1904 from special property and business taxes, which consisted of taxes on bank stock, identical with the corresponding taxes in Massachusetts, taxes on fire insurance companies, and frontage taxes. The reported receipts from the insurance tax are undoubtedly more or less imperfect, as the tax is received in some cities by local independent fire relief associations, from which the Bureau of the Census secured no reports. Frontage taxes are levied at a fixed rate per front foot upon all property in streets having water mains. The cities reporting frontage taxes usually collected them only when the tax was greater than the water rate. Similar taxes were probably collected by some of the cities for which no figures are shown under this head in the table. If so collected, they are included either under general property taxes or special assessments.

TABLE VII.—Specified classes of special property and business taxes in New York cities: 1904.

CITY.	Total.	Tax on bank stock.	Tax on fire insurance companies.	Frontage tax.
All cities.....	\$3,132,125	\$2,962,761	\$141,361	\$23,003
New York.....	2,795,696	2,690,266	105,430	.....
Buffalo.....	64,392	64,392	.....	.....
Rochester.....	61,799	52,185	9,614	.....
Syracuse.....	44,392	19,521	6,604	18,267
Albany.....	50,126	44,914	5,212	.....
Troy.....	22,134	22,134	.....	.....
Utica.....	41,361	38,135	3,226	.....
Yonkers.....	3,812	2,261	1,551	.....
Schenectady.....	7,060	4,480	2,580	.....
Binghamton.....	19,421	7,329	2,356	9,736
Elmira.....	9,103	6,744	2,359	.....
Auburn.....	12,829	10,400	2,429	.....

Pennsylvania.—The state insurance commissioner collects from foreign fire insurance companies a tax of 2 per cent on the gross premium receipts. One-half of this amount is distributed among the cities in which it is collected, for the benefit of local firemen; in some cases the tax is paid directly to the firemen and, consequently, it is not shown in the city books. This explains its absence for a few cities in Table 10. Philadelphia reported receipts from this tax of \$33,681; Pittsburg, \$17,574; Allegheny, \$1,470; Reading, \$6,157; Erie, \$1,617; Wilkesbarre, \$3,408; Harrisburg, \$1,563; Altoona, \$1,067; Johnstown, \$1,061; McKeesport, \$872; Allentown, \$1,108; York, \$928; Chester, \$675; and Newcastle, \$822. Allentown received \$11,396 from a water frontage tax.

West Virginia.—Wheeling received \$3,927 from foreign insurance companies.

Wisconsin.—Milwaukee received from an insurance tax \$32,643, and from a street railway tax for local purposes \$98,666. Although not included in special property and business taxes, \$13,454 was collected from street railways, \$10,091 being for the state, and \$3,363 for the county. The tax on street railways is levied on the gross earnings. Superior received from insurance companies \$5,372, and from street railways, \$3,107—a total of \$8,479. Racine received from insurance companies \$3,260, and from street railways, \$2,709—a total of \$5,969. Oshkosh received from insurance companies \$2,973, and from street railways, \$1,561—a total of \$4,534. La Crosse received from insurance companies \$2,578, and from street railways, \$3,291—a total of \$5,869.

Poll taxes.—Poll taxes amounting to \$1,045,199 were reported for 1904 by 63 of the 151 cities. The largest total and relative amounts were reported for Massachusetts cities. In some of the states poll taxes are collected at a fixed amount per capita, as \$1 or \$2, and in others the occupation of the individual subject to a per capita tax is given a specified valuation, on which is collected a tax at the same rate as taxes on general property. All receipts from per capita taxes, however levied and collected, are included in the column "poll taxes."

Receipts from fines and forfeits.—Receipts from fines and forfeits were reported by almost all of the cities, but the amounts varied greatly. Among the most important receipts included in this column for the larger cities are the fines collected from policemen and firemen for neglect of duty. In states where the greater number of petty criminal cases are tried in justices' courts instead of in municipal courts, only the amount equal to the excess of fines over costs of prosecution passes to the city or to the school districts. In other states the principal courts collecting fines are under county jurisdiction. For these reasons the receipts from fines and forfeits given in Table 10 are an imperfect index to the actual penalties enforced in criminal proceedings in the several cities.

Receipts from liquor licenses and taxes.—In the column of Table 10 "from liquor licenses and taxes" are included all revenue receipts accruing to cities from the liquor traffic. The absence of receipts for any city indicates either that the city is under general or local prohibition laws, or that the revenue accruing from the liquor traffic belongs to and is collected by the state or some other civil division. A very small amount shown in this column indicates the same condition, since such amounts are from druggists' licenses to sell liquor for medicinal purposes.

Receipts from other business licenses.—Under this head are reported receipts from all business licenses other than those for the liquor traffic. Receipts of this class include licenses collected from street railway, telegraph, telephone, and other corporations. The cities collecting licenses from such corporations included all those in Alabama, Minnesota, and Pennsylvania, San Francisco, Cal., Savannah, Ga., Sioux City,

Iowa, Cincinnati, Ohio, and perhaps some others the exact character of whose collections was not stated on the schedules.

Receipts from general licenses.—Most of the amounts reported in this column were derived from licenses for buggies, carriages, automobiles not used in business, and bicycles.

Receipts from subventions, grants, and donations.—Receipts from subventions are those amounts received by cities from the state, county, and other civil divisions with the distinct understanding that the money so received shall be employed for supporting some particular municipal service, as that of schools, libraries, armories, etc.

Receipts from grants are those amounts which are received from such civil divisions with no conditions attached to the gifts; these are rare, and when they were shown in the schedules for 1904 they were tabulated in the column "for other purposes." Most of the amounts included in the column last mentioned were receipts from subventions for libraries. A comparison of the figures of Table 10 with those of Table 26 of Bulletin 20 will show for a number of cities, marked variations in the amounts received as gifts from other civil divisions. The principal cause for such variation is the difference between the fiscal year of the city and that of the civil division from which the money was received; as a result, the reports of some cities show the receipts from the state for one and one-half years, some for one year, some for only six months, and some show no such receipts.

Receipts from donations are the amounts gratuitously paid by individuals to cities for particular or general municipal purposes; these are similar to receipts from subventions and grants from the state and other civil divisions.

TABLE 11.

Receipts from commercial revenues.—The commercial revenues of cities, as defined by the Bureau of the Census, are those amounts received or receivable from special services or benefits rendered to individuals or to other civil divisions. They are divided into three classes—"municipal service income," "municipal investment income," and "municipal industrial income."

Municipal service income.—This is the income derived by cities from municipal services provided by departments or offices other than municipal industries. In Table 11 this income is reported under three main heads—"receipts from special assessments," "receipts from privileges," and "departmental receipts;" receipts from privileges are further divided into those from public service privileges and those from minor privileges. In 1904 the receipts of the 151 cities from these three classes of municipal service income aggregated \$50,689,175, or 45.1 per cent of all receipts from commercial revenues.

Receipts from special assessments.—Under this designation the Bureau of the Census includes receipts from compulsory contributions levied, under the taxing or police power of a municipality, to defray the cost of a specific public improvement or public service undertaken primarily in the public interest. Special assessments, which are the most important source of municipal service income, differ from taxes in being apportioned according to the assumed benefit accruing to the individual for whom the service is performed, or according to the assumed increase in the value of the property affected by the improvement. Most of the receipts from this source were collected to meet outlays for permanent improvements and additions to streets, sewers, and waterworks; a small amount was for services rendered by the departments; and the remainder represents the interest, penalties, and fees added to the original assessments. It is probable that for most cities some of the amounts reported under the last-named head were interest on deferred payments of special assessments, and therefore should have been reported as receipts from interest. Wherever the separation was possible, the interest on deferred payments has been included with other interest receipts in Table 12 and in the column of "net interest receipts" in Table 11.

Receipts from public service privileges.—Under this designation the Bureau of the Census includes all receipts, other than those from taxes, licenses, and charges for services, which are collected from individuals or corporations enjoying the special privilege of using the streets and alleys of a city for providing some public service, such as that furnished by street railway, subway, electric light, gas, telephone, and telegraph companies; amounts reported under this head are in the nature of receipts from rentals of public property. Amounts collected from such corporations for services rendered are included in the various columns of Table 13 as receipts from charges. Those receipts from the same corporations which are in the nature of taxes, as defined by the Census, are included in Table 10 as "general property taxes," as "special property and business taxes," or as "other business licenses," according to the method of levying and collecting the same.

The following is a statement of the amount and character of receipts from public service privileges reported in Table 11, the cities being arranged in the order of their size, by states:

Alabama.—Birmingham received as a franchise from street car companies \$100 for each entire new block of street paving; the total collection was \$1,700. Mobile reports a receipt of \$2,795 from public service privileges; of this amount, \$912 was one-fourth of 1 per cent of the gross earnings of a street railway company, \$1,842 was 2 per cent of the gross earnings of an electric light company, and \$41 was paid by a railroad company for the use of certain streets.

Arkansas.—In Little Rock a gas company and an electric light company each paid \$500 for privileges in the way of franchises, railroad companies paid \$294 for rent of ground used for switches, street railway

companies paid \$2,348 as 2 per cent of their gross earnings, and a contractor paid \$3,160 for the privilege of removing refuse.

California.—By the provisions of a state law enacted in 1901, all public service franchises must be offered at public sale to the highest bidder, and, in addition, the charter of the operating company must contain a stipulation for the payment to the city of at least 2 per cent of its gross earnings. San Francisco received \$33,937 as a tax on the gross earnings of street railway companies. Los Angeles received \$3,725 from the sale of a franchise to a street railway company. Oakland received \$1,511 as a tax on the gross earnings of street railway companies and \$1,000 from a steam railroad company for the right of way to lay tracks on streets of the city. Sacramento received \$60 from the sale of a franchise to a street railway company.

Colorado.—Denver received \$25 for the right of way for a street railway.

Connecticut.—New Haven received \$2,000 from the state as a privilege charge against street railways crossing drawbridges. Hartford received \$11,979 as 2 per cent of the gross earnings of street railway companies, and \$7,500 from the state through its bridge commission, as a privilege charge on railway companies using drawbridges, and \$27,509 as 50 per cent of other taxes collected from the same railway companies—a total receipt of \$46,988 from public service privileges. Bridgeport received \$2,000 as a privilege charge against railway companies crossing drawbridges; the charge for this privilege, which is uniform in all Connecticut cities, and is collected for the cities by the state, is \$500 per bridge used.

Delaware.—Wilmington received \$8,553 as tax on telephone and telegraph poles.

Florida.—Jacksonville received \$3,665 as 2 per cent of the gross earnings of street car companies, and \$843 from a similar tax on the gross earnings of telephone companies.

Georgia.—Atlanta received from street railway companies \$3,711 as a tax on their gross earnings, and \$1,600 for the privilege of crossing viaducts. Augusta received \$11,667 and Macon, \$7,000 from railroad companies for the privilege of running their trains through the streets.

Illinois.—Chicago received \$3,900 as an annual franchise tax for the maintenance of bridges, \$2,579 from the elevated railway companies, and \$148,592 as a percentage of gross receipts of public service corporations. East St. Louis received \$150 from the Interstate Transit Company pursuant to an ordinance granting the right to furnish light to the public. Rockford received \$533 as 20 per cent of the receipts of certain slot telephones. Joliet received \$2,317 from telephone companies; this amount represents a receipt at the rate of \$1 per pole.

Indiana.—Indianapolis received an aggregate of \$74,569 from public service privileges; this includes fixed annual payments by certain corporations, a percentage of earnings of light, power, and heating companies, and 5 cents for each round trip made by cars of certain street railway companies. The amounts received were as follows: From the Central Union Telephone Company, \$6,000; from the New Telephone Company, \$6,268; from the Home Heating and Lighting Company, \$2,558; from the Merchants Heating and Lighting Company, \$3,998; from the Incandescent and Electric Light Company, \$23,030; from the Indianapolis Clean Street Company, \$332; from the Indianapolis and Eastern Railway Company, \$126; from the Indianapolis, Columbus, and Southern Railway Company, \$76; from the Indianapolis and Martinsville Railway Company, \$65; from sundry other railroads, \$131; from the Indianapolis Traction and Terminal Company, \$31,865; and from miscellaneous traction companies, \$120. Evansville received \$3,884, as 2 per cent of the gross earnings of electric railway companies, and \$100 each from the American District Telephone Company, the Postal Telegraph and Cable Company, and the Evansville and Princeton Traction Company. Fort Wayne received \$5,733 from telephone, telegraph, and electric light companies at the rate of \$1 on each pole within the city limits; \$25 from the American District Telegraph Company; and \$1,133 from a natural gas company as one-fourth of a cent on each foot of main pipes in the city.

Iowa.—Des Moines received \$9,138 as a percentage of the earnings of electric light, railway, and street cleaning companies. Sioux City

received as a percentage of the gross earnings, \$124 from a heating plant; and \$4,732 from gas companies.

Kansas.—Kansas City received \$11,899 as a percentage of the gross earnings of gas, telephone, and street railway companies.

Kentucky.—Louisville received \$500 from a street company for waste boxes on street corners; \$300 from the Home Telephone Company; \$150 from a railway company for the occupation of a certain street; and \$2,500 from the Louisville and Southern Indiana Traction Company. Covington received \$7,500 as a stated amount per year from a street railway company for privileges in the streets.

Louisiana.—New Orleans received \$500 from street car companies for the use of streets; \$1,604 for the privilege of piping oil through streets; \$756 for a ferry privilege at the foot of Canal street; \$5,000 for privileges granted to the New Orleans Terminal Company; and \$5,000 from the Illinois Central Railroad Company.

Maryland.—Baltimore received \$337,213 as 9 per cent of the gross earnings from the street railway companies; this income is devoted to park purposes.

Massachusetts.—Under the state law the cities of Massachusetts collect from street railway companies a certain percentage of their gross earnings as a so-called excise tax, receipts from which must be used for the repair of the streets. These receipts are tabulated in Table 11 as receipts from privileges and not in Table 10 as receipts from special property taxes, being in lieu of other payments for the repair of streets. Boston and certain neighboring cities levy upon the elevated railway company a so-called special franchise tax, which is said to be for and in consideration of special privileges granted. Receipts from this special tax are also tabulated as receipts from privileges. In addition to the excise and special franchise taxes, Boston in 1904 received \$665 as taxes on pneumatic tubes in certain streets; these taxes are levied on the basis of a certain percentage of gross earnings. Other than those last mentioned the receipts from privileges by Massachusetts cities are all derived from the so-called taxes on street railway companies and the Boston elevated railway above described.

Michigan.—Detroit received \$42,683 from taxes on the gross receipts of street railway companies. Grand Rapids received \$1,200 for privileges in connection with a garbage contract.

Minnesota.—St. Paul received \$122 as a tax on the gross earnings of an electric light company.

Missouri.—St. Louis received from public service privileges and grants \$281,784. Of this amount, the street railway companies paid \$92,550 as fixed annual charges and \$25,927 as a percentage of their gross earnings; the steam railroad companies paid \$10,151 as fixed annual charges; telephone and telegraph companies paid \$72,300, and electric light companies, \$75,682 as 5 per cent of gross earnings. The city also received \$1,000 from the Missouri Pacific Railroad for the right to use certain streets, and \$4,175 from sundry companies for the right to use streets for piping oil and other commodities. Kansas City received \$118,753 as a percentage of gross earnings; of this amount \$91,223 was from street railways; \$20,755 from gas companies; and \$6,775 from telephone companies. Other receipts were as follows: From annual taxes and charges on street railway loop privileges, \$1,200; from expert gas inspection offices, \$3,667; from taxes on telephone conduit, \$4,204; from taxes on telegraph poles and wires, \$223; and from taxes on telephone poles and wires, \$58. In St. Joseph the telephone company pays \$500 annually for the privilege of operating in the city, and bears no other special burden. The Chicago, Burlington, and Quincy Railroad Company paid \$500 in 1904 for the privilege of laying tracks in streets.

Montana.—Butte received \$3,595 as 1 per cent of the gross receipts of electric light companies, and \$2,248 as a royalty allowed the city for the privilege of hauling ore through the streets.

Nebraska.—Omaha received as royalty from the Western Clean Street Company \$72. The receipts from gas companies were \$15,407, and from an electric light and power company, \$6,224; the greater part of these amounts were received as a percentage of the gross earnings of the companies named. Lincoln received \$1,000 from the street railway, and \$500 from telephone companies for certain privileges. South

Omaha received \$997 from the water company, and \$1,274 from the gas company; these amounts also were a percentage of gross earnings.

New Jersey.—The state law requires all public service corporations to pay 2 per cent of their gross receipts to the cities within which they operate, providing special contracts with cities do not call for larger payments. The receipts from public service privileges for New Jersey cities were from this source, with the exception of \$301 received by Camden from a street railway company for a right of way.

New York.—Receipts by New York cities from public service privileges were: New York, \$6,223 from electric light companies, \$22,518 from gas companies, and \$395,128 from street and steam railway companies; Buffalo, \$112,274 as a percentage of the gross earnings of street railway and other corporations; Rochester, \$14,786, as 1 per cent of the gross earnings of street railway companies; Albany, \$223, as 3 per cent of the gross receipts of street railway companies; Yonkers, \$17,618, as 3 per cent of the gross earnings of street railway companies; and Schenectady, an aggregate of \$200, source not explained.

Ohio.—Cleveland received \$346 as one-fourth of the receipts from advertisements on street boxes, \$94,405 as a percentage of the gross earnings of gas light companies, and \$2,852 from street car companies for use of viaducts. Cincinnati received \$227,145 as a percentage of gross receipts of street railway companies, \$4,180 as a percentage of gross receipts of gas companies, \$299 for trackage over waterworks ground, \$425 as a wire tax on telephone companies, and \$1,000 from rent of track over viaduct. Toledo received \$175 from street railway companies for right of way through certain city property. Dayton received \$228 as a percentage of the gross receipts of suburban traction line companies, and \$5,440 from public service privilege grants. Youngstown received \$810, at the rate of \$10 on each street car. Akron received \$75 as a franchise tax receipts from street railways.

Oregon.—Portland received \$4,500 from the consolidated street railway company, \$1,000 from the Pacific State Telephone and Telegraph Company, and \$1,100 from the Union Market Association.

Pennsylvania.—Philadelphia received \$115,579 as a tax on dividends of street railway companies. Pittsburgh received from street railway companies \$1,200 as an annual payment for the use of a bridge and \$5,000 as a payment for the right to use certain streets, and from telephone, telegraph, and electric light companies \$1,016 as a linear tax; the last-named tax has since been declared unconstitutional by the supreme court of the state. Allegheny received \$8,100 from railroad companies for franchises; \$4,069 as a percentage of gross receipts of heat, light, and power companies; and \$21,256 as a percentage of gross receipts of street railway companies. Erie received \$416 as a tax on the gross receipts of a heating company. Harrisburg received \$8,863 as a percentage of the gross earnings of traction companies. York received \$771 as a percentage of gross earnings of electric light and steam heating companies.

Rhode Island.—Providence received as a percentage of the gross earnings \$71,385 from street railway companies, \$36,900 from an electric light company, \$28,069 from a gas company, and \$11,249 from a telephone company. Pawtucket received \$4,983 as a tax on the gross earnings of street railway companies. Woonsocket received \$1,847 as a tax of 3 per cent on the gross earnings of a street railway company, \$292 as 1 per cent of the gross earnings of Providence Telephone Company, and \$503 from unexplained sources.

Tennessee.—Memphis received from a gas company \$5,000 as one of seven payments for special privileges, and, as annual payments, \$750 from an electric light company, \$750 from a gas company, \$500 from the Louisville and Nashville Railroad Company, \$1,500 from the Illinois Central Railroad Company, \$2,428 from the Rock Island and Pacific Railroad Company, and \$200 from an advertising company placing waste paper boxes on streets. Nashville received \$12,340 as 5 per cent of the gross earnings of a gas company. Knoxville received \$2,268 from gas companies as a fixed percentage of their gross earnings—3 per cent is collected annually for the first five-year period, 3½ per cent for the second, 4 per cent for the third, and 4½ per cent thereafter—and \$100 from a company for the privilege of sprinkling the streets. Chattanooga received \$650 from a street car company for the use of streets and bridges.

Texas.—Houston received \$4,926 as a percentage of the gross receipts of street car companies. Dallas received \$4,611 from street car companies for the use of streets.

Utah.—Salt Lake City received \$1,200 from sundry public service corporations for street privileges.

Virginia.—Richmond received \$32,294 from annual payments by street railway companies for the privilege of doing business; these amounts are levied as a certain percentage of the gross earnings. Norfolk received \$18,311 from annual payments by street railway, telephone, and telegraph companies, and \$1,000 for privileges granted to companies whose nature was not reported.

Washington.—Seattle received \$27,353 as 2 per cent of the gross receipts of the Seattle Electric Light Company, \$150 at the rate of \$25 per car operated by the Grant Street Electric Company, \$1,944 from the Sunset Telephone Company, and \$2,000 from public service privilege grants to the Puget Sound Railroad Company. Tacoma received \$8,681 as 2 per cent of the gross receipts of a street railway company, and \$767 as 2 per cent of gross receipts of a lighting company. Spokane received \$596 as a tax on the gross receipts of a gas company, \$1,750 from the Washington Water Power Company, and \$1,750 from the Spokane Electric Light Company; the last two are payments of specified amounts.

West Virginia.—Wheeling received \$760 from a street railway company for the privilege of using streets.

Wisconsin.—Oshkosh received \$1,000 for privileges granted to the Eastern Wisconsin Railway and Light Company to use streets and bridges.

Receipts from minor privileges.—Under this head are included those receipts of cities which are collected, without the granting of a license, for the privilege of placing lunch stands or other property on the sidewalks; maintaining private sewers, drains, or vaults under the streets or walks; and extending awnings, bay and show windows, signs, and other structures and conveniences beyond the building line. A few cities derive considerable income either from this source or from privilege rentals, which are tabulated in Table 13. The difference between the "minor privileges" given in Table 11 and the "privilege rentals" given in Table 13 lies largely in the method of collecting; privilege rentals are receipts from privileges in the streets, parks, etc., which are granted by the issue of a license, while minor privilege receipts are collected, as stated above, without the issue of such papers. The following is a brief summary of the minor privilege receipts:

Arkansas.—Little Rock received \$225 from a company for the privilege of placing advertisements on waste paper boxes at street corners.

California.—San Francisco received \$1,176 as a percentage of the gross receipts of garbage reduction works, for use in the repair of streets. Los Angeles received \$389 for the privilege of establishing messenger service and \$100 from the Southern Railroad Company for the use of city lands for stock yard purposes. Oakland received \$292 for the use of streets and alleys for collecting garbage by garbage reduction plant.

Delaware.—Wilmington received \$127 from a railroad company for the use of certain streets for side tracks, switches, etc.

Illinois.—Chicago received \$39,768 for closing streets and for the exclusive use of streets by certain firms and corporations, \$1,972 for advertising privileges, \$14,586 for tunnels and bridges across streets, \$5,497 for the use of streets and alleys, \$7,166 for bay windows and store fronts, \$7,519 for switch tracks, \$850 for coal holes and vaults, \$600 for iron sidewalks, \$250 for the use of water from the river, \$1,435 for private pipe line, and \$4,144 for unclassified privileges.

Maryland.—Baltimore received \$2,050 for railway switches to business houses, \$29,532 for private drains, \$1,198 for closets, \$585 for electric

signs, \$2,053 for use of space under sidewalks, \$1,398 for area ways, \$398 for store fronts, \$1,123 for awnings and bay windows, and \$1,904 for hitching posts, barber poles, etc.

Missouri.—St. Louis received the following annual payments: \$400 from the Waters-Pierce Oil Company, \$1,000 from the National Subway Company, \$350 from the Bath Company, and 5 per cent of the gross earnings of the Cold Storage Plant, which amounted to \$2,425. All these companies have the right to use the streets for pipes, etc. Kansas City received \$53 from an advertising company, \$44 for subways for wires, \$198 from a refrigerating company, and \$1,227 from property owners for the right to use streets and alleys.

New York.—New York received \$24,020 for bay windows and other projections, \$218,834 for street vaults, \$11,320 for pipe franchises, \$2,715 for temporary structures, and \$5,105 for tunnel franchises.

Oregon.—Portland received \$74 from minor privileges in parks.

Pennsylvania.—Pittsburg received \$16,537 for privileges of placing switches, scales, etc., on streets, and \$10,460 for vacating certain street areas. Allegheny received \$1,283 for the privilege to lay and maintain switches on streets.

Rhode Island.—Providence received \$1,500 for the exclusive right of removing dead animals.

Texas.—San Antonio collected \$500 as taxes levied and due in former years for the use of streets.

Virginia.—Richmond received \$3,236 for the privilege of maintaining corrals and area ways.

Departmental receipts, net interest receipts, and receipts of municipal industries.—These receipts from commercial revenues, which are given in detail in Tables 13, 12, and 14, respectively, and are discussed in detail in the text relating to those tables, are included in Table 11 in order to show the relative importance of the several classes of commercial revenues reported by the different cities.

TABLE 12.

Receipts from interest.—The cities of the United States report receipts of interest on investments of sinking, investment, and public trust funds, on current cash balances carried in banks, and on taxes and special assessments, together with accrued interest on city securities sold. Where the amounts shown in city reports as receipts from interest on taxes appeared to be receipts for the use of city money or credit, they were included in Table 12, as receipts from interest; where the amounts reported as interest on taxes appeared to be in the nature of penalties and fees for nonpayment of taxes at the time prescribed by law, they were tabulated in Table 10, as penalties and fees on taxes. For special assessments no similar separation could be made, and all receipts reported as from interest on special assessments are included in Table 11, in the column "interest, penalties, and fees."

Of the total interest receipts reported, 84.1 per cent represented the earnings of the sinking, investment, and public trust funds, the earnings of the sinking funds constituting by far the larger proportion of this percentage. A comparison of Table 12 with Table 27 of Bulletin 20 shows that the interest receipts of the permanent funds were materially larger in 1904 than in 1902 or 1903; this increase in interest income results

from the growth of the assets of all these funds, but especially of those of the sinking funds.

Of the interest income of the sinking, investment, and public trust funds, \$9,016,152, or 64.1 per cent, represented receipts from interest on municipal securities held by the funds of the cities which issued them, and, in the case of Baltimore, Md., receipts from service transfers. Receipts of the latter class consisted of ground rents paid by the city schools to the sinking funds. School buildings were originally erected on lands leased in perpetuity from private individuals, and payments for the rental of these lands were included among school expenses; the sinking funds have begun purchasing the titles to these lands, and the \$26,773 reported in Table 12 as received from the city schools for the rent of these lands is classed as a service transfer.

The column "net or corporate interest receipts" shows the net amounts received by the municipalities from the public, after deducting the accrued interest paid by the sinking, investment, and public trust funds on investments purchased from the public.

TABLE 13.

Departmental receipts from municipal service income.—With the exception of special assessments, all receipts for services or commodities furnished by departments and offices other than municipal industries are tabulated in Table 13. The receipts from special assessments for services performed, which in this bulletin are included in Table 11, with the other receipts from special assessments, in Bulletin 20 are included with departmental receipts.

According to source of income, departmental receipts may be arranged in three groups:

(1) Amounts received for services performed. These are entered in the columns "charges" and "fees." The greater portion of the departmental receipts classified as fees are for services which from their nature can be performed only by the government; they consist largely of receipts of courts and of offices which perform some county function of government. The services are mainly clerical in character, and their cost is so well established that the payments therefor—which are made in advance, and which are often only nominal—are fixed by statute or ordinance establishing a scale of fees. On the other hand, the amounts classified as charges represent payments for services which are similar in character to those rendered by one individual to another in private life; and, as a rule, they are other than clerical in their nature. With few exceptions, the amounts to be charged for such services are definitely established only upon completion of the work. Among the services performed by cities and paid for by charges are the making of connections with sewers and water pipes, the removal of snow from

sidewalks, and the sprinkling of streets. The receipts from charges constitute about three-fourths of the total of this group.

(2) Amounts received from individuals or corporations for the use of some property of the city. These are reported under the heads "rents" and "privilege rentals." Receipts from privilege rentals differ from receipts from privileges, which are defined in the text relating to Table 11, in that the former always involve the granting of a license or permit.

(3) Amounts derived from the sale of old apparatus and material discarded in the operation of the various municipal functions. These are reported as "sales."

The first group constitutes 83.9 per cent, the second 7 per cent, and the third 9.1 per cent of all departmental receipts.

In the classification of departmental receipts by departments, offices, and accounts the amounts entered in the several columns headed "all other" were as follows: Those under "general government" were received, with one or two minor exceptions, from court fees; most of those under "protection of life and property" were received from fees and charges of officers, such as registrars of deeds, in those cities—as New York—exercising a combination of city and county functions; most of those under "highways" were for the abolition of grade crossings, snow removal, and street sprinkling.

The departmental receipts reported by the several cities for the abolition of grade crossings are as follows:

Philadelphia, Pa.....	\$806, 573
St. Louis, Mo.....	4, 500
Boston, Mass.....	210, 425
Buffalo, N. Y.....	190, 219
Milwaukee, Wis.....	37, 500
Kansas City, Mo.....	551
Atlanta, Ga.....	55, 639
Cambridge, Mass.....	40, 000
Kansas City, Kans.....	84, 718
Newton, Mass.....	6, 710

Of the amount given above for Philadelphia, Pa., \$245,924 was the annual contribution of the Philadelphia and Reading Railroad for the abolition of grade crossings by the lowering of its tracks. Of this amount \$150,000 was to meet the principal due in 1904, and the remainder was to meet the railroad's share of interest on bonds.

TABLE 14.

Receipts from municipal industries.—The statistics for municipal industries contain defects due to the two following factors: First, in most cities the method of accounting is faulty in not crediting municipal industries for materials furnished or services rendered by them to the departments and to other industries; second, in those cities crediting their industries for 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 adoption, by officials in charge of municipal accounting, of a uniform system of crediting industries for utilities furnished by them to the departments and to other industries. Those cities which in 1904 credited their industries for such materials or services are indicated in Table 14 by entries in the column "service transfer receipts." On superficial study, the methods of accounting for municipal industries in these cities seem to be superior to those in cities which make no record of the transactions between their industries and departments.

The total receipts of the municipal industries of the 151 cities included in the 1904 report were \$54,437,002. This is a marked increase over the corresponding receipts in 1903, as is evident from the fact that the total receipts for the 175 cities included in the report for that year were only \$53,220,127. The municipal industrial receipts of the cities included in Group I increased from \$32,806,281 in 1903 to \$33,905,732 in 1904; and the rate of increase for this group of cities is approximately the same as that for the 151 cities.

Service transfers formed only about 2 per cent of all receipts from municipal industries reported in Table 14. In some cities, however, service transfer receipts formed a much larger percentage of the total, as 11 per cent in Buffalo, N. Y., 9 per cent in Milwaukee, Wis., and 8 per cent in Chicago, Illinois.

In the classification of municipal industrial income by source, the receipts from charges, fees, rents, privilege rentals, and sales are from the same sources as those defined in the text of Table 13 for departmental receipts. As there stated, receipts from privilege rentals are revenues derived from the use of city property where the privileges enjoyed are controlled by licenses. The separation of such receipts and those from rents is often very difficult, being based upon differences in customs and systems of collecting city revenues, rather than upon any real differences between privilege rentals and rents. The difficulty in classifying receipts from these two sources, which occurs most frequently in reporting municipal industrial income, suggests the need of a careful investigation into the different methods of levying and collecting industrial revenues. The greater part of privilege rental receipts were reported from markets and public scales and from docks, wharves, and landings. Under "rates" are reported the receipts from charges for public utilities, such as water, gas, and electricity. Receipts from ferry and bridge tolls are included, for convenience in tabulation, in the column "rates;" these tolls are specifically mentioned in footnotes. Under "manufactures" are reported the receipts from the sale of articles manufactured in the penal and charitable institutions, and receipts from the sale of like products of other municipal industries.

The totals for the industries reported in the column

"all other industries" for more than one city, are as follows:

INDUSTRY.	Number of cities reporting.	Receipts.
General real estate.....	33	\$135,544
Subways for pipes and wires.....	4	84,492
Irrigation works.....	4	61,091
Toll bridges.....	3	486,754
Public halls.....	3	8,420
Rapid transit subways.....	2	272,645
Ferries.....	2	177,074
High school lunch rooms.....	2	28,016

The column "all other industries" in Table 14 includes all the industries enumerated in the text for Table 6 with the exception of subways for pipes and wires in Springfield, Mass. In addition, Table 14 reports receipts from the following municipal industries for which no expenses are returned in Table 6: General real estate in 22 cities—Boston, Mass., Buffalo, N. Y., Pittsburg, Pa., New Orleans, La., Louisville, Ky., Providence, R. I., Omaha, Nebr., Atlanta, Ga., Cambridge, Mass., Richmond, Va., Lynn, Mass., Des Moines, Iowa, Savannah, Ga., Manchester, N. H., Salt Lake City, Utah, Norfolk, Va., Schenectady, N. Y., Bayonne, N. J., Sioux City, Iowa, Salem, Mass., Fitchburg, Mass., and Joplin, Mo.; subways for pipes and wires in Philadelphia, Pa. and Utica, N. Y.; rapid transit subways in New York, N. Y.; ferries in Portland, Oreg.; irrigation works and stone quarry in San Antonio, Tex.; and public hall in Chattanooga, Tennessee.

For the following cities the receipts given in the column "all other industries" are for more than one industry:

CITY.	Industry.	Receipts.
New York, N. Y.....	(Toll bridges.....	\$476,932
	(Rapid transit subways.....	20,457
	(Rapid transit subways.....	252,188
Boston, Mass.....	(Ferries.....	176,199
	(General real estate.....	117
Buffalo, N. Y.....	(Public hall.....	6,659
	(General real estate.....	3,974
New Orleans, La.....	(Sugar shed.....	10,231
	(General real estate.....	3,180
Denver, Colo.....	(Repair shop.....	6,583
	(Irrigation works.....	1,831
Portland, Oreg.....	(Dredge department.....	38,920
	(Ferries.....	875
San Antonio, Tex.....	(Irrigation works.....	620
	(Stone quarry.....	334
Salt Lake City, Utah.....	(Irrigation works.....	3,770
	(General real estate.....	2,192

TABLE 15.

Payments, receipts, and balances of private trust funds and accounts.—The private trust funds of cities are those which consist of money or other property belonging to private individuals or corporations, or to other civil divisions, and held temporarily by the city as trustee for the owner and for his benefit, and not for meeting municipal expenses, outlays, or indebtedness. Among private trust funds of cities are estates of deceased persons held awaiting the discovery of heirs;

moneys erroneously paid the city and awaiting repayment as refunds; moneys paid to the city and held by it as agent; and moneys deposited, subject to specified conditions, as guarantees of the faithful fulfillment of contracts. Most private trust funds are of a very temporary nature, and do not involve any special investment by the city.

Private trust accounts differ from private trust funds only in the methods adopted by the cities for caring for moneys received in trust. In the case of an account, the money received, instead of being deposited in bank subject to order in the name of the particular trust, is turned into the city treasury, and the record of its receipt and subsequent payment is included in the account provided therefor. The books and published reports of cities do not always indicate whether these trust receipts are held as "funds" or carried merely as "accounts." The funds and accounts are not separated in Table 15, but in Table 3 their cash, if carried in printed reports of the city as part of the city cash, is separated therefrom and shown as cash of the private trust, even if it is carried by the city as an account and not as a fund.

The number of these funds and accounts reported in 1904 is somewhat larger than the number shown in 1902 or in 1903. This report approximates, more nearly than any previous report, a true exhibit of the municipal transactions and balances of these funds and accounts. Many cities pay too little attention to the proper record of these funds and the transactions in connection with them, and as a result a number of cities have suffered losses by defalcation. It is of great public interest that these funds and accounts be subject to scrutiny just as all other city funds are, since a defalcation in them, as in the cash or revenue account, entails a loss upon the taxpayer.

Table 15 gives, as the municipal liability by virtue of these funds and accounts, a total of \$4,698,938, of which the greater portion represents cash held in funds or carried as credits for those accounts on the books of the city.

TABLE 16.

Public trust funds.—Under the designation "public trust funds" the Bureau of the Census reports those funds which have come into the possession of the city, the principal or income of which is to be used for what the courts denominate "charitable uses," such as education, charity, and objects of public benefit. In some cities all cash balances and transactions in connection with these funds are carried on the books of the city treasurer, and are not separated from the other financial accounts of the city government; in others they are recorded in accounts entirely separate from those not involving the administration of the trust. Table 16 shows the amounts of cash on hand, both at the beginning and at the close of the year, divided into

those that were carried on the books of the city treasurers as accounts with the trusts, and those that were carried as distinct funds. Of the 151 cities containing over 30,000 inhabitants in 1904, 96 reported an aggregate of 380 public trust funds.

The 96 cities reporting trust funds in 1904 held assets aggregating \$53,722,534; of this amount \$211,388 was credited to these funds but shown in the general accounts of the city treasurer as a part of the current city cash, \$2,775,715 was held specifically as trust fund cash, \$13,109,625 was invested in securities of the cities to which the funds belonged, and the remainder, \$37,625,806, was classed as "other investments." The par value of the investments is given, although the actual or market value of these securities was somewhat greater.

From the securities, other investments, and cash above mentioned the public trust funds received a gross income of \$2,953,905, or a net income of \$2,946,501 after deducting the accrued interest paid and received on investments purchased by the funds. The average rate of this income was 5.485 per cent on the nominal or par value of the assets, and it may be compared with the corresponding average rate of earnings of sinking funds, which was only 3.151 per cent. The high average of public trust fund earnings was caused by the large income of the funds of a few cities. For the trust funds of Philadelphia, the most important of which are those of the Girard estate, a net income was reported of 6.537 per cent on the assets; the relatively large income of these funds was derived principally from real property investments. The average rate of income of trust funds other than those of the city of Philadelphia was only 4.578 per cent.

TABLE 17.

Investment funds.—In Table 17 are presented exhibits of the transactions and balances of all interest bearing securities and other productive investments, including real property reported by cities, other than such securities and investments held by the sinking and trust funds and the municipal industries. In but few cities are the assets and transactions tabulated in this table given the name under which they are here presented. The Bureau of the Census has chosen this name as the most convenient and appropriate one under which to make a common statistical presentation of all exceptional productive investments of cities, especially those involving the investment of money in securities. Some of the more important funds, as those shown for Cincinnati, represent the assets acquired by cities in connection with appropriations and subsidies to aid in the construction of railways. The smaller funds have been acquired in a variety of ways.

Of the 151 cities included in the investigation for 1904, 29 reported a total of 34 investment funds, with

assets aggregating \$35,281,027 at the close of the year; of this amount the greater portion, \$30,000,000, represented the investment of the city of Cincinnati in the Cincinnati and Southern Railway.

TABLE 18.

Sinking funds.—In Table 18 are included all cash, securities, and other properties held by municipal governments as assets of funds for the ultimate redemption and cancellation of debt obligations, whether such assets are under the control of independent sinking fund commissioners or of such fiscal officers as the treasurer or comptroller. Moneys appropriated for sinking fund purposes, but merely carried to the credit of such funds in the form of accounts designated "sinking funds," instead of being set aside as funds exclusively for the redemption of debt, are treated not as sinking funds but as a part of the general cash balances of the city. Again, Table 18 does not include any exhibit of tax levies and special assessments which are pledged for meeting revenue or tax loans or special assessment loans. To this extent, therefore, the exhibit of the Census is imperfect as a statement of the municipal resources which are especially set apart for the redemption of public debt. This imperfection arises wholly from the fact that few, if any, cities include these levies or assessments among their sinking fund assets, and few have any adequate record thereof to include in their municipal balance sheet. The aggregate of taxes and assessments levied and pledged to meet municipal debt obligations practically equals the combined total of revenue and tax loans and special assessment loans.

Of the 151 cities for which financial statistics are presented in this table, 116 reported a total of 234 distinct sinking funds. It would require too much space to give an exhibit in this bulletin of all the separate accounts kept in the books of the sinking fund officials.

At the close of 1904 the assets of these sinking funds formed 19.8 per cent of the total public indebtedness. Of these assets 86 per cent were securities of the cities whose sinking funds held them as assets. The securities of other cities and other investments formed 6.5 per cent, and cash 7.5 per cent, of the total.

During the year the amounts received by sinking funds for investments disposed of amounted to \$39,096,558, and those paid for new investments to \$43,945,077; thus the payments exceeded the corresponding receipts by \$4,848,519. The cash on hand increased by \$6,334,647. With the allowance for the premiums paid on the new securities, the increase in the assets of these funds was approximately eleven million dollars. This increase was in securities of the cities held as investments, and in cash; investments other than city securities decreased over three million dollars.

The average amount of assets in the funds for the

year—the mean between the amounts held at the beginning and at the close of the year—was approximately \$297,500,000. With this average amount of cash and securities on hand for the year, the sinking funds included in Table 18 earned the gross amount of \$9,696,400, or, allowing for accrued interest paid on investments purchased, a net income of \$9,655,703. The rate of this income, which was 3.251 per cent of the average amount of assets on hand, may be compared with the average rate of interest paid on those classes of municipal debt obligations to be redeemed by sinking funds, which was 3.832 per cent, as is shown in the text relating to Table 21 (page 28). The cities as a whole therefore paid interest on their debt obligations at a rate which was greater by approximately 0.581 per cent than the rate of interest earned on their sinking fund assets; in other words, because of the low rate of income and the expense of the administration of sinking funds, the cities lost through their maintenance an amount approximately equal to six-tenths of 1 per cent of the assets, or 18 or 19 per cent of the present earnings of these funds. This loss to the cities could be avoided by substituting serial bonds having no sinking fund provisions for bonds requiring such funds, provided serial bonds could be marketed on as favorable terms as those with sinking funds.

TABLE 19.

Debt obligations classified by character.—The total indebtedness of the 151 cities at the close of the fiscal year 1904, given in Table 19, is first classified by character, under the heads "general bonds," "revenue and tax loans," "special assessment loans," "outstanding warrants," and "other debt obligations."

General bonds.—Under this head are reported all long-term debt obligations known as "bonds," "corporation stock," "certificates," "serial notes," or by any other designation, except such as are issued under conditions or for purposes that call for their report as "special assessment loans," "revenue and tax loans," or "other debt obligations."

Revenue and tax loans.—Under this designation are tabulated all short-term, interest bearing debt obligations popularly or legally known as "revenue bonds," "revenue loans," "anticipation tax loans," "anticipation tax warrants," "temporary loans," or by any other designation, except such as should by these instructions be classified as "special assessment loans" or "other debt obligations." Among the debt obligations thus reported are all overdrafts by the treasurer upon banks. The greater number so tabulated are loans issued with the distinct pledge or the general understanding that they are to be met from the proceeds of a specified tax levy, either that of the year of issue or that of some other year.

Special assessment loans.—Under this designation are tabulated all so-called bonds, certificates, and

other long-term or short-term obligations, including outstanding warrants, which were issued with the distinct understanding that they were to be paid wholly or in the major part from the proceeds of special assessments.

Outstanding warrants.—Under this title are tabulated all warrants, orders, and audited vouchers in the nature of warrants outstanding at the close of the year, except those which are to be paid from the proceeds of special assessments yet to be collected; these last are included under special assessment loans. Warrants or orders against cash derived from special assessments or special assessment loans are tabulated as "outstanding warrants," and not as "special assessment loans."

Other debt obligations.—In this column are tabulated three distinct classes of debt obligations—obligations on account of public trusts, judgments, and miscellaneous debt obligations.

A municipal debt obligation on account of a public trust is one which comes into existence when a city converts to general public uses the whole or a part of the money or other property received as a gift creating a public trust, and assumes the annual payment of interest on the amount so converted. Obligations of this class aggregating \$500,779 were reported specifically by 12 cities, as follows:

Providence, R. I.	\$3,500	Portland, Me.	\$215,748
Fall River, Mass.	99,133	York, Pa.	1,503
Cambridge, Mass.	25,000	Malden, Mass.	300
Lowell, Mass.	36,200	Newton, Mass.	3,720
Bridgeport, Conn.	1,000	Fitchburg, Mass.	39,373
Lawrence, Mass.	55,135	Taunton, Mass.	20,167

These amounts represent but a small part of the debt obligations of cities held by public trust funds, as may be seen by comparing the foregoing figures with Table 16. The great majority of city obligations held by these funds are ordinary issues of such obligations, rather than the exceptional ones here reported.

The judgments included under "other debt obligations" are those which have been rendered against the city and remain unpaid at the close of the year. They aggregate \$1,012,666, and were reported by 17 cities, as follows:

Chicago, Ill.	\$278,257	San Antonio, Tex.	\$325
Milwaukee, Wis.	9,735	Kansas City, Kans.	67,454
New Orleans, La.	1,026	Houston, Tex.	10,630
St. Paul, Minn.	21,100	Dubuque, Iowa.	1,114
Kansas City, Mo.	46,833	Sioux City, Iowa.	82,817
Denver, Colo.	14,043	East St. Louis, Ill.	75,000
St. Joseph, Mo.	27,092	Little Rock, Ark.	8,013
Scranton, Pa.	339,234	Springfield, Ill.	4,633
Des Moines, Iowa.	25,360		

Under miscellaneous debt obligations are included all exceptional obligations that can not be readily grouped under one of the classes already described. Among these mention may be made of long-term

municipal debt obligations secured by mortgages on city property. Obligations of this class are assumed by cities at the purchase of property subject to claims secured by mortgage. In Illinois a general state law recently enacted, known as the "Mueller law," specifically authorizes cities to issue obligations of this class.

Nine cities reported debt obligations that have been classified as miscellaneous: (a) Notes secured by mortgages were reported by Hartford, Conn., \$4,500; Bridgeport, Conn., \$58,000; Erie, Pa., \$5,310; and Allentown, Pa., \$11,000. (b) Debt obligations for real property purchased on contract calling for several annual payments were reported by Milwaukee, Wis., \$679,708; South Bend, Ind., \$81,300; and East St. Louis, Ill., \$48,865. (c) Columbus, Ohio, cares for its private trust deposits through its sinking funds and includes the cash of such trusts with its cash held for redemption of city debts; the private trust liability of the city, which in 1904 amounted to \$53,227, is thus converted into a debt obligation, and is so reported in Table 19. (d) Grand Rapids, Mich., reported a miscellaneous debt obligation of \$7,000, for which no explanation was given.

If the exhibit of the debt obligations of the 151 cities whose financial transactions and obligations are presented in this bulletin were complete, the column "other debt obligations" would include the obligations of Massachusetts cities to the commonwealth by reason of the loans for armories, for metropolitan parks, sewers, and water, and for the abolition of grade crossings. The Bureau of the Census was not able to secure a complete exhibit of such loans, and hence, to that extent, the table fails to present a complete exhibit of the debt obligations of cities at the close of the fiscal year 1904.

Debt obligations classified as funded and unfunded.—The various debt obligations to which attention has been called in the foregoing classification by character are generally arranged in two groups or divisions, designated as "funded" and "unfunded." The funded debt of a city includes all permanent and long-term debt obligations issued or assumed by the city, or credited in its interest or behalf, which bear a fixed rate of interest and for the payment of whose principal and interest the credit of the city is specifically pledged; the unfunded or floating debt includes those debt obligations for the repayment of which the credit of the city is not specifically pledged by general laws. Funded debt includes general bonds, debt obligations on account of public trusts, and such debt obligations as those above referred to as owed by the Massachusetts cities to the commonwealth; the unfunded or floating debt includes all others.

Debt obligations classified by year of issue.—In Table VIII, which follows, is presented a classification of general bonds and special assessment loans by reported

year of issue. This tabulation does not reflect the year of original issue of bonds later redeemed by "refunding" bonds, as this information was not ascertained. The table is, therefore, only an imperfect statement of the amount of municipal debt now outstanding which was contracted in the years indicated.

TABLE VIII.—General bonds and special assessment loans, classified by reported year of issue: 1904.

YEAR.	Amount.	YEAR.	Amount.
Total.....	\$1,438,867,223	1892.....	\$47,310,178
Prior to 1880.....	83,869,301	1893.....	45,112,193
1880.....	12,869,300	1894.....	68,079,829
1881.....	10,616,850	1895.....	64,900,631
1882.....	3,684,100	1896.....	50,798,544
1883.....	7,818,817	1897.....	72,086,380
1884.....	6,014,161	1898.....	60,268,576
1885.....	14,330,733	1899.....	50,509,582
1886.....	8,705,500	1900.....	68,677,622
1887.....	28,798,525	1901.....	85,401,871
1888.....	36,753,871	1902.....	83,843,150
1889.....	36,010,062	1903.....	99,490,340
1890.....	36,538,810	1904.....	172,080,847
1891.....	44,677,025	Not reported.....	133,450,925

Debt obligations classified by year of maturity.—Table IX presents a classification of debt obligations by reported year of maturity. It will be seen that about one-half of these bonds have a life of more than twenty years, and that, with one or two exceptions, the amounts maturing in the various years from 1905 to 1920 vary but little.

TABLE IX.—General bonds and special assessment loans, classified by reported year of maturity: 1904.

YEAR.	Amount.	YEAR.	Amount.
Total.....	\$1,438,867,223	1915.....	\$42,073,442
Prior to 1905.....	1,532,987	1916.....	42,235,539
1905.....	31,720,724	1917.....	30,048,765
1906.....	31,577,805	1918.....	35,683,537
1907.....	40,727,724	1919.....	35,087,367
1908.....	24,306,548	1920.....	44,206,453
1909.....	35,007,224	1921.....	37,915,768
1910.....	28,616,847	1922.....	60,454,589
1911.....	35,536,138	1923.....	52,047,529
1912.....	40,541,997	1924.....	56,259,105
1913.....	37,485,500	After 1924.....	607,608,184
1914.....	36,952,182	Not reported.....	51,240,969

Debt obligations classified by authority issuing the same.—Of the debt obligations outstanding at the close of the fiscal year 1904, 93.6 per cent were issued by the city government, 2.1 per cent by independent school districts, and 4.3 per cent by independent boards or authorities of various kinds which have power to incur local indebtedness in a territory practically coextensive with that subject to the city government. The debt reported in the column "other divisions of municipal government" was reported by the following divisions or departments of municipal government, which are arranged in the order of the population of the cities from which reported:

Chicago, Ill., public trust funds \$17,305, park boards \$8,074,083, sanitary district \$17,257,225; Philadelphia, Pa., poor districts; Cleveland, Ohio, library; Pittsburg, Pa., library trust fund; Detroit, Mich., board of water

commissioners; Milwaukee, Wis., board of park commissioners \$3,209, library \$6,380, museums \$1,757, city service board \$286; New Orleans, La., board of liquidation \$18,262,940, trust funds \$19,000; Louisville, Ky., waterworks; Kansas City, Mo., park boards; Columbus, Ohio, sinking fund; Memphis, Tenn., waterworks commission; New Haven, Conn., library; Scranton, Pa., poor district; Portland, Oreg., port of Portland; Bridgeport, Conn., library; Peoria, Ill., park boards; Charleston, S. C., park commission; Binghamton, N. Y., board of water commissioners; Mobile, Ala., board of public works \$617,820, trustee city bond holders \$2,094,800; Topeka, Kans., library; Little Rock, Ark., improvement district; Springfield, Ill., registered bond fund \$877,800, park district \$62,973; Canton, Ohio, library; Auburn, N. Y., board of charities \$142,440, water board \$355,000; Joliet, Ill., library; Council Bluffs, Iowa, park board.

Debt obligations classified by holders.—Of the municipal debt obligations outstanding at the close of 1904, 17.9 per cent were held by the sinking, investment, and public trust funds of the cities which issued them, and the remainder by the public.

Debt less sinking fund assets.—Table 18 shows the sinking fund assets held for the specific purpose of the ultimate redemption of the public debt. The debt obligations less sinking fund assets aggregated \$1,228,216,933. The sinking fund assets equaled 19.8 per cent of the aggregate debt outstanding.

Per capita debt.—Table 19 presents, for all cities for which estimates of population are given in Table 1, the per capita for all debt and for the debt less sinking fund assets. Before using these figures for comparative purposes, the reader should note carefully what is said in the text relating to Table 1 (page 6) with regard to the character of the population estimates, and also what is said in the text relating to Tables 24 to 28 (pages 34 and 35) with regard to the per capita averages based thereon. Subject to the limitations there stated, it may be seen that, in a general way, the per capita debt tends to increase with the size of the city. To this general rule there are, however, many very marked exceptions. The largest per capita debt is reported by Newton, Mass., and the same city reports the largest debt exclusive of sinking fund assets. Exclusive of Newton, Boston, Mass. reports the largest per capita of all debt, and New York the largest per capita of debt exclusive of sinking fund assets. Of the larger cities, San Francisco, Cal. reports the smallest per capita of both total debt and debt less sinking fund assets. Of the 151 cities, large and small, Sacramento, Cal. reports the lowest per capita of both total debt and debt less sinking fund assets.

Increase in par value of debt obligations outstanding.—The increase or decrease during the year in the par value of outstanding municipal debt obligations, given in Table 19, does not represent, for all the cities, the difference between the total debt outstanding at

the close of the year 1903, as given in Table 35 of Bulletin 20, and that stated in Table 19 as outstanding at the close of 1904. The differences represent imperfections in the two tables, due largely to special methods of reporting certain debt obligations of the cities for which variations are found.

The most marked case of such variation is found in the figures for the city of Chicago. In 1902 and 1903 the expense accounts of this city did not include any statement of judgments rendered against the city. These had been allowed to accumulate, and in 1904 the greater part of such obligations were liquidated by the issue of special bonds. The amount of these judgments that were thus liquidated, and included in Table 9 as payments of debt obligations, aggregated \$4,805,479. This fact, and the further fact that certain outstanding judgments of 1904, shown in Table 19 as outstanding obligations, were not included among the current accounts of Chicago as receipts from debt obligations issued or incurred, explain the variations between the two debt statements for that city.

Discrepancies similar to that found in the figures for Chicago are shown for 16 other cities with judgments outstanding at the close of 1904; these are explained in substantially the same way, although the variations are smaller.

Neither Table 19 of this bulletin nor Table 35 of Bulletin 20 includes any debt obligations of Massachusetts cities to the commonwealth by reason of the state loans on account of armories, metropolitan parks, sewers, and water, and the abolition of grade crossings. Payments to the state on account of the sinking fund requirements for these loans are included in Table 9, and attention is directed thereto in the text relating to Tables 5 and 9. As a result of this method of tabulation, the amount of debt obligations outstanding at the close of 1903, given in Table 35 of Bulletin 20, plus the increase or minus the decrease given in Table 19 of this bulletin, will differ from the amount of outstanding debt obligations reported in Table 19 by the amount of these sinking fund payments.

Another factor causing apparent discrepancy between the reported increase or decrease of debt as given in Table 19, and the increase or decrease indicated by a comparison of the debt shown in Table 19 as outstanding at the close of 1904 with that given for 1903 in Table 35 of Bulletin 20, arises from local methods of reporting city debts due but unpaid. By the method in use in some cities, bonds that are dropped from the bond reports of one year are included in the statement of debt outstanding at the close of a later year, the money deposited in the earlier year with fiscal agents, for the redemption of such bonds, having in the meantime been turned back into the treasury, with the report that certain matured bonds had not been presented for redemption.

The difference between the increase or decrease in outstanding debt obligations, shown in Table 19, and the excess of receipts or payments on account of the principal of the public debt, given in Table 9, represents the premiums secured and discounts allowed on debt obligations issued and redeemed.

Increase in sinking fund assets.—The increase in sinking fund assets was 9.4 per cent of the increase in the outstanding debt, while, as has already been shown, the sinking fund assets themselves form 19.8 per cent of the total outstanding indebtedness. The difference between these two percentages indicates that the municipal debt is at the present time increasing much faster than sinking fund accumulations. This fact may be due to one or all of three causes, as follows: (1) The cities may be increasing their issues of serial bonds that require no sinking fund provision; (2) their present issues of bonds may be for longer terms and call for smaller annual sinking fund payments; or (3) the cities may be providing less adequately than formerly for sinking fund accumulations for the ultimate liquidation of their debt. No definite conclusion as to the relative influence of these three causes can be drawn from the data in this bulletin.

TABLE 20.

Debt obligations classified by purpose of issue.—In Table 20 is presented an imperfect exhibit of general bonds and special assessment loans classified by purpose of issue as given in the official records of the several cities.

The debt obligations most fully classified by purpose of issue are those for municipal industries. For waterworks and for electric light and gas works the classification is fairly correct, but for "all other industries" it is defective.

The term "local improvement" is given different meanings by different cities. Some cities designate special assessment bonds as "local improvement bonds" or "local improvement loans;" accordingly, under "local improvements" are tabulated, in addition to the bonds properly so classified, all special assessment bonds for which the exact purpose of issue could not be ascertained.

The term "general street improvements," like the preceding one, has different meanings. In some cities it includes sewers, in others it does not.

The financial reports of some cities do not state the purpose of their recent bond issues other than those for municipal industries. For such cities all loans for general municipal purposes are tabulated under the head "general improvements."

A great number of bonds are issued for redeeming or "refunding" earlier issues of bonds; for these bonds the only designation given by the cities is the general one of "refunding." So far as the classification of such bonds by original purpose of issue could be

effected without a detailed investigation of the earlier records, such classification has been obtained. But, after such general investigation as was practicable, Table 20 still shows a total of \$107,175,029 under the head "refunding," out of an aggregate of \$1,438,867,223.

The designation "funding" has been used to include all bonds issued for taking up unpaid claims, judgments, and outstanding warrants and orders. Undoubtedly it is applied by many cities to bonds issued for refunding other bonds, and hence the figures under the head "funding" must include many bonds originally issued for purposes indicated by the headings of the columns which precede.

For the bonds "issued for general municipal purposes" and tabulated in columns other than those specifically mentioned above, the purpose of issue is accurately stated.

The desirability of securing an accurate classification of debt obligations by purpose of issue is very great. From what has already been stated, however, it will be seen that the difficulties in the way are many. Table 20 is imperfect, because it contains a large number of loans shown under heads that are vague and indefinite, and not proper designations for an exact classification. For cities having no loans under these general titles, the table may be said to exhibit the purpose of issue with comparative accuracy; for cities having bonds classified under any one of the indefinite designations, however, the amounts classified under specific heads are, of course, too small, and the totals for the 151 cities are correspondingly affected.

TABLE 21.

Debt obligations classified by rate of interest.—Table 21 presents a classification of general bonds, revenue and tax loans, and special assessment loans by reported rates of interest. Of the total amount of such loans outstanding, the rate of interest was reported for \$1,462,891,992, or approximately 97 per cent.

Of the obligations for which rates were reported, the greater portion belonged under one or another of the specific heads of Table 21. The amounts included in the column "other reported rates," classified by rate, are as follows:

No interest.....	\$2,767	3½ per cent.....	\$6,000
2.0 per cent.....	6,000	3.385 per cent.....	93,708
2.5 per cent.....	13,279,700	3.75 per cent.....	7,646,280
3.1 per cent.....	37,900	3.8 per cent.....	3,050
3.125 per cent.....	135,450	3.875 per cent.....	356,041
3.25 per cent.....	40,564,570	3.9 per cent.....	91,350
3.3 per cent.....	8,793,330	4.25 per cent.....	806,400
3.3125 per cent.....	300,000	4.4 per cent.....	60,000
3½ per cent.....	6,000	4.45 per cent.....	84,000
3.35 per cent.....	200,000	4.75 per cent.....	60,210
3.4 per cent.....	50,000	4.875 per cent.....	2,026
3.49 per cent.....	110,000	7.3 per cent.....	1,875,000
3.55 per cent.....	48,000	8.0 per cent.....	979,900
3.625 per cent.....	1,357,344	10.0 per cent.....	1,000
3.65 per cent.....	17,874,850		

The debt obligations with no interest were those that were due but had not been presented for redemption.

Of the debt obligations at these exceptional rates of interest \$73,518,116 were reported by the larger cities of Group I, and of that amount \$53,375,449 was reported by the city of New York; the rates for these cities varied from 2.5 to 4.875 per cent.

Of loans drawing interest at the rate of 3.65 per cent New York, N. Y., reported \$20,000; St. Louis, Mo., \$975,000; Cincinnati, Ohio, \$4,725,000; Detroit, Mich., \$100,000; Washington, D. C., \$12,051,350; and Indianapolis, Ind., \$3,500. Of those at 7.3 per cent Cincinnati, Ohio, reported \$1,865,000, and New Orleans, La., \$10,000. Of those at 8 per cent Minneapolis, Minn., reported \$50,000; Denver, Colo., \$5,800; Richmond, Va., \$921,100; and Norfolk, Va., \$3,000. The loan of \$1,000 at 10 per cent was reported by St. Joseph, Missouri.

The aggregate interest charge on the loans for which the rates of interest were reported was \$56,057,861, the average rate being 3.832 per cent. Computed at this rate, the interest on the \$45,360,542 for which the rates were not reported would be \$1,738,216. This amount, added to the amount stated above as the interest on the loans at reported rates, gives a total annual interest charge of \$57,796,077 on the classes of loans reported in Table 21.

During the year the debt of cities increased by \$121,516,182. Such of the interest payments reported in Table 8 as were payments on account of debt outstanding at the close of the year 1904, and therefore included in Table 21, were paid on approximately the mean of the debt at the beginning and the close of the year. The interest on this mean, computed at the average rate given above, would be approximately \$55,467,830—an amount \$2,328,247 less than the estimate given above as the total interest charge on the interest bearing debt outstanding at the close of the year, and \$3,319,086 less than the \$58,786,916 reported in Table 8 as payments of interest. The latter difference is made up of the following items: (1) Interest amounting to \$1,761,065, paid by the cities of Massachusetts on obligations to the commonwealth—on account of loans for armories, for metropolitan parks, sewers, and water, and for the abolition of grade crossings—which must aggregate over \$50,000,000, but which can not be included in Tables 19, 20, and 21, although the amounts paid to the state on their account are given in detail in the text relating to Table 5 (page 11); (2) interest payments on those revenue and tax loans or temporary loans, however designated locally, which were made and paid during the year; (3) interest payments on outstanding warrants; (4) interest payments on judgments; and (5) interest payments on municipal obligations on account of public trusts. All these obligations except those of the first class are included in Table 19 in the columns "revenue

and tax loans," "outstanding warrants," and "other debt obligations."

TABLE 22.

Character of municipal improvements and additions.—Cities are not organized primarily for the production of wealth, as are commercial corporations, but for doing certain things on behalf of the common welfare, accomplishing these results by means of public contributions provided therefor. The costs of government are of two classes—those incurred for operation and maintenance, and those incurred in obtaining or constructing permanent improvements and additions to the facilities for the discharge or performance of municipal functions. Both classes of costs of government must be met from the present or future revenues provided therefor, and for the city as a corporation both classes of costs bear to revenue the same relation as do the expenses of nontrading commercial concerns to their income or earnings. For accounting purposes, however, they may be separated into two distinct classes, those for expenses and those for outlays, just as the fixed charges of nontrading commercial corporations are differentiated from their ordinary expenses of operation and maintenance.

By means of expenditures for permanent improvements and additions, municipal corporations secure facilities for doing the things for which they were organized. Such improvements and additions may be divided into two general classes—(1) those which do not increase the income or decrease the expenses of the city, as sewers, streets, and parks, and (2) those which directly aid in providing an income, as waterworks, or indirectly decrease expenses, as school buildings. Of the improvements and additions of the first class, only parks are salable, save as the city wishes to abrogate what, in most civilized communities, have come to be considered governmental functions, and as it permits private individuals and corporations to levy tribute upon the citizens. All properties of the second class are salable, provided that the city desires for any reason to change the location or character of any part of its public works for performing municipal functions. But none of the permanent improvements of cities that are salable in this manner can properly be called assets, as are the possessions of the ordinary commercial undertakings, save on the supposition or condition that the city is going to surrender the exercise of the governmental functions for whose proper discharge they are facilities.

Accounting for outlays.—The apprehension of the fundamental difference between the public improvements and additions of cities and the properties or assets of commercial corporations, has been a most important factor in deterring cities and other governmental corporations from keeping any proper accounting record of the costs or existing value of these

improvements and additions. As a result, in some American cities no statement of the costs of public improvements has ever been prepared, and the officials can not give definite information with respect to the present value of the various salable improvements and additions, or the cost of replacing either salable or nonsalable possessions.

The last few years have seen the beginning of a great popular and official awakening to the need of more perfect and complete accounting for all municipal expenditures—for outlays as well as for expenses. For several reasons there is greater need of such an accounting for outlays than for expenses. First, expenditures for permanent improvements and additions affect the future as well as the present, much of their cost being transferred, by means of bond issues, as a burden upon the future; moreover, these improvements and additions must be used in the future, and should be so made that future as well as present needs will be met. Second, a careful and systematic accounting for the cost of public improvements is one of the best safeguards against official dishonesty.

The need of proper accounting in this field affects not only the statistics of the cost and value of these properties, but also the statistics of operating expenses of all municipal industries. No statement of the total costs of a public utility, as water, gas, or electric light, can be complete, that does not take into account the cost and value of the plant used in the production of such public utility.

The first requirement for this class of accounting is to determine the amount which the city has expended in the past for the purchase or construction of public improvements, or the present cost of replacing such improvements, or both of these facts.

Cost and value of public improvements.—The possessions of cities are subject to the same changes in value as those of private individuals and corporations. Their value may be greatly depreciated by some causes, or it may be increased by other causes. Correct accounting is not possible without some knowledge of both the past cost and the present value. The records of some cities furnish one or the other of these two classes of information with reference to some public works, but few if any cities give both. It is, therefore, practically impossible at the present time to make fairly comparable statistical exhibits of the value of any class of municipal public improvements and additions.

Some of the cities which have been obliged to purchase the franchise rights of industries carry in their accounts an estimate of the value of such franchises, and give in their statements the costs and value of such rights, while the corresponding statements of other cities include no such factor of value and costs. Even where such figures are given, they are noncomparable, as may be noted from the following facts:

The published annual reports of some cities include in the value of such plants the original cost of construction or purchase and all costs of repairs, and in certain cases the expense of maintenance, while making no allowance for depreciation; other cities, with industrial plants which have appreciated in value as a result of increase in value of real property, have allowed so much for depreciation that the reported present value is much below the cost of replacing the works. Hence the published statements of the several cities for both cost and value are more or less noncomparable, and they must remain so until fiscal officers agree upon some common method of reporting such data.

The facts given above acquire still greater significance when it is further stated that city officials have given much more care to the proper valuation of the properties of municipal industries than to that of any other class of public improvements. Hence the margin of probable error or imperfection in the figures of Table 22 is less for municipal industries than for the salable but unproductive properties. No trustworthy figures for valuation of miscellaneous public improvements, such as streets and sewers, are available, and hence no attempt is made to include such improvements in Table 22.

The greatest care has been taken in the collection and tabulation of all the figures in Table 22, and they are believed to be the best comparative exhibit of the kind yet compiled, but comparisons between different cities must be made with great care, and subject to all the possible exceptions given above.

Intelligent criticism by fiscal officers of cities of the imperfections in the estimates of the value of salable possessions will lead not only to the correction of such errors in future Census bulletins, but also, it is hoped, to the preparation by all the cities of accurate and comparable exhibits of all costs and present values of public improvements and additions.

Salable and productive possessions.—The salable and productive possessions of cities are of three kinds—the assets of investment funds, the assets of public trust funds, and the improvements and additions which constitute the facilities of the municipal industries for transacting the business or providing the public utilities for which they were established. Of the total value of such possessions of the 151 cities at the close of 1904, the assets of investment funds constituted 4 per cent, those of public trust funds 6.1 per cent, and the works of municipal industries 89.9 per cent. The general character of the assets of the two classes of funds mentioned is shown in Tables 16 and 17. Of the municipal industries, by far the most important are the waterworks; they are reported by 108 of the 151 cities, and their value constitutes 63.8 per cent of the reported value of all works of municipal industries. In value, the next most important are docks, wharves, and

landings; the greater portion of this value was reported by New York and a few other cities of Group I. The value assigned to general real estate, which is included in the column "all other municipal industries," is more or less incomplete, a large part being in all probability incorrectly tabulated in the column "miscellaneous unproductive possessions." The properties, other than real estate, reported in the column "all other municipal industries" are given in detail in the following list, in which the cities are arranged in the order of the city numbers. For cities for which only one industry is reported, no amount is given; where there are two industries, the amount for each follows the name of the city.

New York, N. Y., rapid transit subways \$43,616,000, toll bridges \$37,787,900; Boston, Mass., rapid transit subways \$9,370,800, ferries \$573,400; Buffalo, N. Y., public hall; Los Angeles, Cal., irrigation works; Portland, Oreg., public dredge; Peoria, Ill., public hall; Utica, N. Y., subways for pipes and wires; San Antonio, Tex., irrigation works; Covington, Ky., toll bridge; Augusta, Ga., canal; Newcastle, Pa., subways for pipes and wires; Auburn, N. Y., stone quarries and crusher; Chattanooga, Tenn., public hall; and La Crosse, Wis., toll bridge.

The aggregate value of properties of all municipal industries reported in Table 22 is \$790,570,726. A comparison of this total with the figures of Table 20 shows after allowing for all imperfections in the tables, that up to the present time the 151 cities have met nearly one-half the cost of their industrial plants from general revenues, and that of the total outlays for these industries those which have been met from debt still outstanding constitute only 53.4 per cent of the value reported in Table 22. As many of these industries have been established or acquired very recently, the facts show that these cities as a whole are seeking to liquidate the obligations by reason of these industries as rapidly as is consistent with reasonable charges to the patrons.

Salable but unproductive possessions.—A comparison of the figures of Table 22 for salable but unproductive possessions with the corresponding figures of Table 20, discloses the fact that the 151 cities have paid for the greater portion of their public improvements, other than municipal industries, out of current revenues. Attention has already been called to the fact that Table 22 does not include any exhibit of the value of sewers or of street improvements other than bridges; therefore, in making comparisons between the value of these properties and the debt shown in Table 20, there should be eliminated the debt for sewers, general street improvements, street paving, local improvements, and practically all for general improvements, as the debts for streets and sewers included in refunding bonds are probably greater than those included in general improvement loans.

A complete exhibit of the costs of sewers and street improvements would confirm the above statement that in the past the cities have paid for the greater portion of their public improvements out of current revenues. A comparison of the tables of this bulletin with corresponding data for British cities will show that municipal outlays are met from current revenues in American cities more generally than in British cities.

TABLE 23.

Assessed valuation.—The valuations given in Table 23 are those of property which is subject to taxation for purposes of city government. In certain states—notably in Pennsylvania and New York—this varies somewhat from the valuation on which taxes for state and county purposes are levied. For cities in which a division of the municipal government, such as schools or parks, is for a territory differing somewhat from that of the city government, the valuation subject to taxation for such division differs from that given in the table. The differences between the assessed valuations for state and local purposes, and between that of the city government and those of other divisions of the municipal government, so far as ascertained, are given in the text.

The table gives separately the valuations subject to local taxation for general property taxes, and those subject to other taxes. The latter are either special property or poll taxes. The character of the property or polls for which the valuations are entered on the tax rolls, and which are shown in this column as "subject to other taxes," is defined below, under the head "special methods of assessment and taxation."

Reported basis of assessment in practice.—The reported basis of assessment in practice is the percentage of the true value of assessed property which, as estimated by the city officials, constitutes the assessed valuation. The figures for real property are more trustworthy than those for personal, although in both cases they are estimates, and are, therefore, subject to possible error. All percentages for real property are undoubtedly made on the same basis. For personal property, however, there are probably two different bases—in one case the ratio is that of the valuation of personal property as placed on the tax list to the true value of the same property, while in the other the ratio is that of the valuation placed upon the personal property reported to the assessor for taxation to the true value of all taxable personal property; one includes only property that is taxed, while the other takes into consideration also that which escapes taxation. It is hoped that more uniform reports for this class of property may be secured in the future, and also that more accurate estimates of the basis in practice for both classes of property may be obtained.

General property taxes levied.—Under this head are included, with the exceptions noted below, under the head "special methods of assessment and taxation,"

all general property taxes levied for all branches of the municipal government. In most cases the rate of levy for \$1,000 of assessed valuation was reported, as well as the total amount of levy. In certain cases the assessed valuation multiplied by the rate does not exactly agree with the reported amount of levy, the variation being due to some one or more of the many factors affecting tax lists, such as the addition of supplementary tax lists, valuation changes, and the abatement of taxes. These variations are all trifling and inconsequential, however, and are referred to only for the purpose of calling attention to the complexity of the data relating to public taxes, and the difficulty in securing accuracy in all details.

Figures in the column "rate per \$1,000 of true value" are subject to all the possible errors of the estimates given in the column "reported basis of assessment in practice." Only a critical investigation, involving a comparison of the assessed valuation of lands sold with the considerations allowed at such sales, can give the data for a true statement of the basis of assessment in practice, or the rate per \$1,000 of true value.

Special methods of assessment and taxation.—In the paragraphs which follow, the exceptional facts relating to the assessed valuation for state and municipal purposes, the specific levies of the different districts in cities, the character of the valuations included in the column "subject to other taxes," etc., are given by states, the cities in each state being arranged in the order of the city numbers.

Alabama.—In Birmingham personal property other than railroad was not separately reported. The valuation of merchants' property subject to a special tax is tabulated as "subject to other taxes." For Mobile railroad property valued at \$951,476 is included under personal property. Although the present city of Mobile does not cover as much territory as the old city, there is a taxing district that includes the whole of the old city, and this is subject to a tax for liquidating the old debt. The rate reported was based upon the city valuation, and the amount of taxes levied for municipal purposes included that for the city debt. The territory subject to the general rate for the city had an assessed valuation of \$17,818,822, and the territory outside of the present city limits, a valuation of \$2,103,310. The general rate of taxation was \$13.50, and of this rate, \$7.50 was for the old taxing district. In Montgomery railroad property was assessed under two heads—real property valued at \$462,825, and personal property valued at \$237,608.

Arkansas.—For Little Rock personal property included valuations of \$268,351 for railroad property, \$3,486 for telegraph property, and \$295 for express property.

California.—In this state mortgages are assessed as real property, and the taxes thereon are charged to the mortgagee and deducted from the amount that otherwise would be charged to the owner of the property. In some of the cities the amount of mortgages included in this way was separately reported, and in others it was not. In San Francisco real estate was valued at \$293,500,985, and the improvements were valued at \$86,781,965. The original city of Los Angeles had a valuation for taxation purposes of \$111,243,464, on which there was a levy of \$14. The territory annexed in 1896 had a valuation of \$13,203,131 and was subject to a rate of \$12.50, and that annexed in 1899 had a valuation of \$1,679,968 and a rate of \$12. Railroad property valued at \$406,155 is included in the reported valuation of personal property. For Oakland the real property included real estate and

improvements valued at \$34,363,500, and mortgages valued at \$10,356,551. Taxes were levied on a valuation of \$2,584,275 at the rate of \$11.91, on \$4,994,967, at the rate of \$11.26, and on \$44,077,000 at the rate of \$12.60. The rates reported do not give the exact amounts stated on the schedules or in the tables as the tax levies and the variation is not explained. In Sacramento the general city levy was made on a valuation of \$20,039,364, at the rate of \$16; and an elementary school levy upon property within the school district, including the city and other territory, was made on a valuation of \$20,883,166 at the rate of \$3.60.

Colorado.—The general city rate of Denver was \$18.50 throughout the city. The school rate differed in the several districts from \$2 to \$11.13. The aggregate of school levies included in the table was \$1,024,440.

Connecticut.—For New Haven the rate is secured by dividing the total valuation into the amount of taxes levied. Of the valuation of the city of Hartford, \$668,515 was for farm property, on which the levy for all purposes is limited to a rate of \$6. The city is further divided into nine districts, each having a special levy, but the valuations and levies for these districts were not separately reported. Specific levies amounting to \$236,763 were reported as the levies for schools and on farm property. The city valuation of Bridgeport was subject to a general tax rate of \$6.40, and property valued at \$62,309,674 was subject to an additional rate of \$7.90. The average for the whole city was \$13.98. In Waterbury the entire city was subject to a general tax rate of \$3.40. Two taxing districts of a valuation of \$42,658,149 were subject to special tax rates, one at \$9.30 and the other at \$12.10. The values of the two districts, however, were not separately reported.

Delaware.—In Wilmington personal property is not assessed for city purposes, but the valuation of the property of each male owner of real property is increased by \$100, and the tax is on this valuation. This tax is known as the capitation tax. Such valuations and the levies made thereon are included in Table 23, since the data for the proper separation were not obtainable.

Florida.—In Jacksonville real property, as reported, included railroad valuations of \$1,398,410, and personal property included valuations of \$95,000 for the same class of property. Taxes were levied on a valuation of \$17,289,880 at the rate of \$12.50, and on \$16,222,983 at the rate of \$3.70. The former was on the general city valuation and the latter was on valuations by fire districts, including only a portion of the city proper.

Georgia.—In Atlanta personal property, as reported, included a valuation of \$4,501,693 for railroad, telegraph, and telephone property. In Savannah personal property included railroad property valued at \$2,547,150. In Macon railroad property was included with real, to the amount of \$840,200, and with personal, to the amount of \$530,000.

Illinois.—In Chicago the assessed valuation was the same for school districts as for the city government. The valuation subject to assessment for the sanitary district was \$422,737,986; for West park, \$89,425,133; for South park, \$247,709,887; and for Lincoln park, \$54,054,046; the total for parks was \$391,185,066. The levies were: For the city government, \$6,638,008; for schools, \$9,356,124; for the sanitary district, \$2,980,302; for West park, \$714,507; for South park, \$1,585,343; and for Lincoln park, \$454,020; the total for municipal purposes was \$21,728,304. The rates were: For city government, \$16.46; for schools, \$23.20; for the sanitary district, \$7.05; for West park, \$7.99; for South park, \$6.40; and for Lincoln park, \$8.40. The average rate for all parks was \$7.04, which combined with other rates gives \$53.75 as the approximate rate for the city for municipal purposes. The tax rate for the state was \$5.50, and that for the county was \$5.30. In Peoria personal property included railroad property valued at \$523,024. In Quincy railroad property valued at \$139,238 was included under personal property. The general city levy was based upon a valuation of \$5,645,952 at the rate of \$20.70. The school levy, on the same valuation, was at the rate of \$17.60; and the bond and interest levy, on a valuation of \$5,085,443, was at the rate of \$19.81. The total rate on property subject to all levies was \$56.17. In East St. Louis the railroad property included as personal property was given a valuation of \$1,116,538; the valuation of the telegraph and telephone

property thus included was \$11,901. In Springfield the railroad property included under personal property was valued at \$228,844. The property subject to general city taxes had a value of \$7,312,188, and the rate of the tax was \$21.66. The valuation subject to school taxes was \$7,180,443, and the rate, \$23.60. A separate levy of \$4 upon the city valuation was made by the park board for park purposes. Property subject to all levies paid a rate of \$49.26. The average for the city was \$48.42. In Rockford personal property included valuations of railroads, telegraphs, and telephones to the amount of \$286,164. In Joliet personal property included railroad property valued at \$192,935. In all of these Illinois cities it is impossible to separate railroad values as called for by the state laws and to assign a part to real and a part to personal property.

Indiana.—The valuations of railroad, telegraph, and telephone property, included in Indiana cities as personal, were as follows: Indianapolis, \$11,619,620; Evansville, \$790,270; Fort Wayne, \$1,523,050; South Bend, \$1,042,970; Terre Haute, \$1,128,006. In Fort Wayne a general city tax levy of \$10 was made on a valuation of \$27,952,145. The library and school rate, on a somewhat different valuation not reported, was \$4.70. This makes a rate of \$14.70 for property subject to the two levies. The average rate by calculation was, however, only \$14.07. The difference doubtless represents the amount of a certain class of property placed on the tax list, but exempt from taxation. In Terre Haute the city rate was \$10, and the school rate was \$6.73. Factors similar to those operative in Fort Wayne, however, made the average rate of levy \$16.23 instead of \$16.73.

Iowa.—The general law of Iowa requires valuations to be made at market value and the valuations for assessment purposes to be entered on the tax list at one-fourth of that amount. In practice, the valuations are somewhat below the true values, and hence the actual basis of assessment is somewhat below the figures stated in Table 21 for the cities operating under general state laws. Dubuque and Davenport operate under special charters and make independent assessments upon a basis different from that of the state. In Des Moines personal property included valuations of \$576,430 for railroad property, \$2,720 for express property, and \$30,060 for telegraph and telephone property. The district valuations and tax rates were as follows:

Road district valuation, \$892,610, at rate of \$5.
Water valuation, \$13,935,227, at rate of \$3.
Light valuation, \$14,129,760, at rate of \$4.20.
Old city valuation, \$11,461,820, at rate of \$1.50.
Other city valuations, \$1,612,478, at rate of \$34.90.
School valuation, \$16,032,600, at rate of \$29.50.

The levies on supplemental valuations brought the total of the levies to \$1,071,521, an average rate of \$66.83 for the whole city, while the rate on property subject to all levies was \$78.10. In Dubuque there was a general city tax levy of \$11 on a valuation of \$23,774,090, a special rate of \$1 on a valuation of \$20,134,800, and a school levy of \$15 on a county valuation of \$7,368,883. The last valuation was made under general state laws, while the others were those of the city proper. For Sioux City the total value of property within the city limits was \$6,374,222, but a part was not taxable for general city purposes. For school purposes the valuation was \$6,374,222, and the rate, \$31.50; for general city purposes the valuation was \$6,113,560, and the rate \$30. A city special levy was made on a valuation of \$5,808,293 at the rate of \$1.50. Thus, property subject to school and general city taxes, and special property taxes bore a rate of \$63. The average for all property in the city, however, was only \$61.64. Personal property included valuations of \$307,042 for railroad, \$1,183 for express, and \$8,129 for telegraph and telephone property. In Davenport valuations of \$196,192 for railroad, \$1,848 for express, \$3,574 for telegraph, and \$31,734 for telephone property were assessed as personal property. The general city rate of \$10.50 was levied on a valuation of \$18,069,840; a special rate for water of \$1.25, on a valuation of \$17,743,725; a special rate for roads of \$5, on a valuation of \$178,935; and a school levy of \$18, on a valuation of \$9,458,840. The city assessment was made under the provisions of a special charter, and that for schools under the general laws of the state. In Council Bluffs, under personal property, are included valuations of \$418,011 for railroad, \$8,768 for

express, \$6,921 for telephone, and \$2,246 for telegraph property. The general city rate was \$36, and the school levy, on a valuation of \$3,942,439, was \$36.75.

Kansas.—In Kansas City personal property included railroad property to the amount of \$784,890. There were specific levies of general property taxes. The valuations subject to such levies and the rate of levy, however, were not separately reported. In Topeka, railroad, telegraph, and telephone valuations amounting to \$501,834 were included with personal property. In Wichita, personal property included railroad property, with a valuation of \$262,775.

Kentucky.—In Louisville, the valuation of railroad property included with personal property, was \$2,126,274. For Covington, railroad valuations were not reported.

Louisiana.—For New Orleans the total for personal property included railroad property valued at \$9,480,024 assessed by the state board as "real and personal."

Maryland.—In Baltimore property is subject to different rates of taxation, according to location and character. Real property valued at \$234,342,096 was taxed at the rate of \$20.60, and that valued at \$33,011,480, at the rate of \$6. Upon general personal property with a valuation of \$33,572,356, and that of incorporated companies with a valuation of \$33,000,000 there was a rate of \$20.60. Securities amounting to \$109,616,037 bore a special rate of \$3 and are included in the total for other taxes. The taxes levied, with the exception of those on securities, are tabulated as general property taxes, and these levies averaged for the city \$19.16 per \$1,000 of valuation.

Massachusetts.—In this state the valuation of national bank shares is included on the tax rolls whether the shares belong to residents or nonresidents. The valuation of the shares owned by the residents of the several cities is given under the head of "valuation subject to other taxes." The valuation of the bank shares of nonresidents are not included in the table; in some cities each valuation is not shown separately on the city books, and the amount is calculated from the reported tax receipts from such shares. In many Massachusetts cities the multiplication of the reported assessed valuation by the reported tax rate will not produce the amount of tax levy given in the table. The variation is probably due to the fact that in such cities the reported valuation gives the original assessment without the supplemental and additional assessments, corrections for abatements, etc. In Boston the valuation of real and personal property included that given on the supplemental list of such property as well as that of the original assessment rolls. The levies for municipal purposes include those generally spoken of as for the city, and also the levies for payments to the state on account of armories, grade crossings, sewers, and parks. When those levies and the levies on the supplemental additions to the assessment roll are excluded, the rate for city and county purposes was \$13.93. When the additions for payments to the state and the levies on supplementary valuations are included, the average rate was \$14.47.

Michigan.—In Detroit, in addition to the valuations reported in Table 23 as subject to local taxation, the tax rolls of the city showed assessed valuations of \$10,230,000 for street railways, and \$1,315,620 for city bonds subject to state taxations but not to that for city purposes. In the city of Saginaw there are two taxing districts; in the first the valuation was \$15,941,786 and the rate, \$16.91, and in the second the valuation was \$8,045,732, and the rate, \$18.92.

Minnesota.—In Minneapolis the general levy was \$21.37. The special levies for street purposes varied in the several wards from \$1.15 to \$2.50. In St. Paul the tax rate for interest on bonded debt varied in the several wards from \$1.98 to \$2.68. These were in addition to the general levies for all purposes.

Missouri.—In St. Louis the valuation of property for purposes of taxation in 1904 was \$458,641,708, divided as follows: Real, \$343,195,820; personal, \$86,226,770; telegraph and telephone, \$29,225,118. Included in this amount for real property is a valuation of \$2,812,830 for property of quasi public corporations, which is exempt from city taxation. The total valuation subject to general property taxes for city purposes was, therefore, \$455,828,878. Valuations subject to merchants' and manufacturers' tax which have been estimated from tax receipts as \$60,021,543,

and a valuation of \$271,900 for steamboat property are included as valuations subject to other taxes. Although the valuation of steamboats was subject to a special rate, through an error of the Census agents the taxes were included in the report of general property tax receipts. The rate for city purposes for general property taxes was \$14.70, and that for school purposes, \$5.50, making a total of \$20.20. In Kansas City the general tax rate for city purposes was \$13, and that for schools, \$9. In addition certain districts were subject to a special rate of \$3. The average for the whole city was \$24.11. In St. Joseph the school district included the entire city and a territory embracing a valuation of real property of \$621,370, and personal property of \$192,920. For Joplin, railroad property valued at \$320,417 is included as personal property.

Montana.—In Butte the only personal property separately reported was that of railroads. All other personal property was included with real.

Nebraska.—In Lincoln school taxes were assessed on a valuation of \$7,034,805, at \$17, the city's share being \$99,169, which was included in the tax levy. Railroad property to the amount of \$154,497 is tabulated as personal. In South Omaha the following amounts of assessed valuations are included as personal property: Railroads, \$556,984; insurance companies, \$74,443; telegraph companies, \$15,800; express companies, \$8,202; Pullman Car Company, \$5,260. Of the amount of tax levies, \$60,539 were levied as school taxes on a valuation of \$4,035,927, at a rate of \$15, while the city taxes proper were levied on a valuation of \$18,733,228, at a rate of \$8.75.

New Hampshire.—Included with valuations subject to other taxes in Manchester is a valuation of \$1,445,000 for polls. Such taxes amounting to \$22,544 are not included in Table 23, but are included in Table 10.

New Jersey.—In Bayonne railroad property with a valuation of \$440,837 was included with personal. No special information was reported for other New Jersey cities.

New York.—In the cities of New York the "special franchises" of public service corporations are assessed as "real property." In some cities the valuation of such franchises was separately reported; in others such separation could not be secured. These valuations were: New York city, \$251,521,450; Buffalo, \$12,968,200; Rochester, \$4,964,700; Syracuse, \$3,702,400; Albany, \$2,803,200; Utica, \$1,097,250; Yonkers, \$1,218,000; Schenectady, \$491,250; Binghamton, \$374,600; Elmira, \$565,600; Auburn, \$487,000. In New York city the tax rate in Manhattan and the Bronx was \$15.0546; in Brooklyn, \$15.65; in Queens, \$15.6432; and in Richmond, \$15.8485. In the city of Troy the tax rate in the old city was \$16.10, and the rate for that portion of the city which was originally the city of Lansingburg, \$11.70. The rate in Sycaway school district was \$15.30; in St. Mary's school district, \$13.50, and in Greenhush, \$13.50. Valuations for the school districts were not separately obtained. In Elmira, among the levies included is that for the town of Elmira. With the levies for the city of Auburn is included the levy for the town of Auburn.

Ohio.—In Cleveland the levies for general property taxes for general purposes aggregated \$4,836,651. In addition, there were specific levies for certain districts with rates varying from 50 cents to \$8. The aggregate of the levies at these rates was \$282,906. Including these, the average rate for the city was \$25.19. In Columbus the personal property included railroad, telegraph, and telephone property to the amount of \$3,162,960. In Youngstown the amount of railroad property included with personal was \$999,530. In Akron the amount of railroad property included with personal was \$501,550. In Springfield the city rate of \$11.60 was levied on a valuation of \$19,647,787. A school district levy of \$7.15 was made on the same property and also on a valuation of \$580,485 for property outside of the city. In Canton the amount of railroad property included with personal was \$386,964.

Oregon.—For Portland the rate \$19.02 given in the table is not an average rate, but only the sum of the following rates: For general city purposes, \$9.72; for schools, \$6.50; for river and harbor of Port of Portland, \$2.80. The valuation of the Port of Portland, outside of the city of Portland, and not included in the assessed valuation of the city, was

\$3,535,646, divided into real property, \$3,187,311, and personal, \$348,335; this is taxable for river and harbor purposes only.

Pennsylvania.—Personal property, except horses and cattle, is not taxable for city purposes. Certain other classes of personal property—money at interest and carriages for hire—are taxed for state purposes. Only the specified classes of personal property subject to city taxation are included in Table 23. It should be noted in this connection that the methods of preparing the tax lists for city, county, and borough, and school district taxation for the same community often vary. The valuation of occupations is generally taxed for the county, and there are certain poll taxes for school purposes that are not collected for either the city or the state. As a result of this complicated system it is more difficult to prepare comparable statistics for Pennsylvania cities than for those of any other state.

In Philadelphia the assessed valuation of money at interest was \$463,733,532, and that of carriages for hire, \$106,015. These valuations and that of horses and cattle subject to local taxation made an aggregate valuation of personal property subject to taxation of \$465,546,117. The real and personal property of Philadelphia is subject to a number of rates, according to the character and location of the property. Property is classified as "city," "suburban," or "farm," according to its location in the closely settled parts or in the sparsely settled portion of the city, or its use wholly for agricultural purposes. These classes of property are subject to two rates, according to their location within or without certain poor districts, which are subject to special poor rates. The several classes of property in the territory of the districts which contribute nothing to the support of Philadelphia poor, but do contribute to the support of poor in districts largely situated outside of the city, have a slightly lower rate than the same class of property in the other territory. The "city" real property subject to the higher of the two rates had a valuation of \$1,063,038,022, and that subject to the lower, \$55,188,810; the rate for the first was \$15, and that for the second, \$14.50. The personal property subject to the same rates was \$1,395,460 and \$311,110, respectively. The real property classed as "suburban" subject to the rate of \$10 had a valuation of \$29,103,325, and that subject to the rate of \$9.67 had a valuation of \$37,239,940. The real property classed as "farm" taxed at the rate of \$7.50 was valued at \$15,444,348, and that taxed at the rate of \$7.25 was valued at \$15,731,180. In Pittsburg the valuation of city, suburban, and farm property is extended on the tax roll in a form different from that presented for Philadelphia. The first is assessed at its full value, the second at two-thirds its value, and the third at one-half its value. All personal property is listed at its full assessed value. The amount of real property assessed at full value was \$276,433,425; at two-thirds value, \$110,212,539; at one-half value, \$4,799,867. The personal property subject to state taxation only was bonds, etc., with a valuation of \$93,354,250, and cabs and other carriages for hire, with a valuation of \$56,905. These amounts are not included in Table 23. The taxes levied in the city aggregated \$4,926,642 for general city purposes, \$721,497 for school purposes, and \$2,185 for special purposes. The average rate of taxation was \$14.36. In Allegheny the state valuation not included in Table 23 aggregated \$20,109,655. The county valuation of real estate was \$87,426,240; of personal property, \$340,525; and of occupations, \$11,348,880, making a total of \$99,115,695. Special school levies were by wards, and varied from 75 cents to \$6. The general city tax was \$15, the general school tax \$3.50, and the tax for sewers, levied on land only, 30 cents, the average for the city being \$19.48. In Scranton the county valuation was on an assessment of \$22,569,802. For charitable purposes the borough of Dunmore is annexed to Scranton; the valuation in this borough does not exceed one-tenth that of Scranton. The tax rate for this poor district was 45 cents, based upon the county valuation. The city valuation was \$63,445,485, at 77 or 78 per cent of full value, on which was levied a rate of \$4.71, and on smaller parts there were levied rates of \$3.1431 and \$2.3555, respectively. The school rate was uniform throughout the city. In Reading the valuation of property can not be separated. As in all other Pennsylvania cities, it is almost all real. In Erie no personal property was assessed for local purposes; or, if assessed, the

small amount was included with the valuation of real property. The assessment on "occupations" is included with that of property, since it was impossible to separate them. The aggregate of all valuations subject to assessment for municipal purposes was \$21,161,097. The levy for schools was on a valuation of \$20,082,144. It is possible that the difference represents the valuation of occupations. In Wilkesbarre the assessors reported the valuation of real property as \$35,353,114. This with occupations as returned by assessors, made a total of \$37,443,189. For purposes of levy this valuation was reduced to \$18,580,442, on which there were levied taxes of \$12 for general city purposes and \$2.50 for school building. On the reduced real valuation there was a tax levy of \$6 for general school purposes. In Harrisburg the assessed valuation of occupations and personal property for city purposes can not be separated from that for real property. In Johnstown there was a rate of \$8.20 on the city valuation of \$15,794,321, a school levy of \$8.30 on a valuation of \$14,242,065, and other school levies as follows: \$8.80 on a valuation of \$387,761, \$9.80 on a valuation of \$963,795, and \$10.80 on a valuation of \$200,700. In McKeesport a valuation of \$19,279,676 was subject to a rate of \$10.75 for general city purposes and \$8.50 for school purposes, and a valuation of \$9,382,715 was subject to a special rate of 25 cents. In York property subject to other taxes included \$765,845 as the valuation of occupations.

South Carolina.—In Charleston railroad property to the amount of \$596,850 was included with real and that to the amount of \$131,030 with personal.

Tennessee.—In Memphis for purposes of taxation, there were three districts with different rates of levy. These rates were not secured, but the amounts of levy were obtained. The rate given was the average for the city. Included with personal property were the following valuations: Railroad property, \$2,050,119; telegraph property, \$7,126, and telephone property, \$6,685. In Nashville there was included with personal property, railroad, telegraph, telephone, and express property to the amount of \$535,854. In Chattanooga personal property included railroad property with a valuation of \$353,602.

Texas.—In San Antonio the general tax levy on the whole city was \$634,294, and special taxes were levied as follows: On a valuation of \$1,117,470 at the rate of \$2.50; on \$1,111,395 at \$2.50; on \$4,031,115 at 50 cents, and on \$407,300 at \$1.80. The separate valuation of railroad property could not be secured. In Dallas franchise taxes amounting to \$917,950 are included with personal property.

Utah.—In Salt Lake City personal property valuations included \$4,971 for telegraph, \$294,154 for telephone, and \$1,735,542 for railroad property.

Virginia.—For Richmond railroad property was included with personal to the amount of \$9,441,146. For Norfolk the amount of railroad property included with personal was \$1,676,720, and there was included also a valuation of \$223,390 for telegraph, telephone, and express property.

Washington.—In Seattle the valuations, rates, and tax levies in the various parts of the city were as follows: Old city, a rate of \$12.50 on real property valued at \$42,271,505 and personal property valued at \$11,085,316; new city, a levy of \$11.50 on real property valued at \$3,084,145 and personal property valued at \$254,206. In addition the school district levied a rate of \$6 on a valuation of \$56,675,172. In Tacoma there were two taxing districts; in the first there was a valuation of \$20,707,629 with a rate of \$14; in the second, a valuation of \$1,776,777 with a rate of \$12.40. The school district included a valuation of \$22,484,406 with a tax rate of \$7.

West Virginia.—For Wheeling railroad property valued at \$800,000 is included as personal property.

Wisconsin.—In Milwaukee the general city tax rate was \$15.1755368 per \$1,000 of assessed valuation. In addition to this tax rate each ward levied a tax for ward purposes, the rates in the different wards varying from \$1.058071 to \$2.751356, with an average of \$1.6520031. In addition, the city was divided into sewer districts with rates varying from \$0.434898 to \$0.822956, or an average of \$0.6063799. Thus the total approximate average rate was \$17.4339. In Superior, in addition to the general levies, a rate of \$1.00 was levied on sewer districts on a valuation of \$3,230,200.

TABLES 24 TO 28, INCLUSIVE.

Payments and receipts, total and per capita.—Tables 24 to 28, inclusive, summarize certain of the data of Tables 2 to 18, inclusive, and present per capita averages based upon the population on June 1, 1904, as estimated by the Bureau of the Census and given in Table 1. With the exception of the columns "corporate payments" and "corporate receipts" of Tables 24 and 25, the figures of Tables 24 to 28 include service transfer payments and receipts, and certain erroneous payments and receipts subsequently corrected by refunds; further, in the case of Table 24 no deduction from the payments for outlays has been made, as is indicated by proper accounting allowances for receipts from sales of real property. The temporary payments and receipts and service transfers thus included can not readily be separated from payments and receipts except in the case of the totals reported in the two columns mentioned.

The most important feature of these tables consists in the great differences shown by different cities in the amounts of total and per capita payments and receipts of the several classes. The causes of many such variations were pointed out in a general way on page 21 of Census Bulletin 20; but no special investigation has been made for any particular city or group of cities given in this bulletin. In the case of most of the cities the variations in per capita payments and receipts reflect differences in municipal organization or administration; for a few they unquestionably result from imperfections of the Census report, due to a faulty presentation of data, or to an inaccurate estimate of population by the Bureau of the Census. To refer all variations found in the tables to any one single factor or cause would inevitably be unjust to many cities; the figures of the tables can be correctly used only in connection with some knowledge of the local conditions or circumstances affecting any class of data to be compared by per capita averages.

The 1904 population given in Table 1 for Kansas and Michigan cities was taken from the state census report for 1904; that for the cities of Florida, Iowa, Massachusetts, Minnesota, New Jersey, New York, Rhode Island, and Wisconsin was estimated upon data of the United States censuses of 1890 and 1900 combined with figures derived from state census reports for 1905; that for all other cities was estimated wholly upon data of the United States censuses of 1890 and 1900.

The population given in Table 1 and the per capita figures of Tables 24 to 28 based thereon are fairly correct for groups of cities and for most individual cities, but are doubtless more or less defective in a few instances in which the estimates are based wholly upon the data of the United States censuses of 1890 and 1900. Tables x and xi, which are given also in Census Bulletin 45, presenting statistics for minor

cities in 1903, illustrate the possible imperfections of per capita computations based upon population estimates prepared wholly from the United States Census reports for 1890 and 1900. These tables present, for all New York cities containing over 8,000 inhabitants, a comparison for 1903 of the per capita corporate payments and the per capita payments for all school purposes, computed from population estimates based, first upon the United States census of 1900 and the state census of 1905, and, second, upon the United States censuses of 1890 and 1900. The estimates first mentioned are correct for all practical purposes, and the variations between them and the latter illustrate the possible and probable margin of error in those per capita averages of Tables 24 to 28, for which the population estimates are not based, in part at least, upon state censuses.

TABLE X.—Per capita corporate payments of New York cities in 1903, as computed from population estimates based on the United States census of 1900 and state census of 1905, and on the United States censuses of 1890 and 1900.

CITY.	PER CAPITA AVER- AGES BASED ON—		Excess (+) or defi- ciency (—) of average based on United States censuses of 1890 and 1900.	RANK BY PER CAP- ITA AVERAGES BASED ON—	
	United States census of 1900 and state census of 1905.	United States censuses of 1890 and 1900.		United States census of 1900 and state census of 1905.	United States censuses of 1890 and 1900.
New York	41.56	42.23	+0.67	1	1
Jamestown	39.22	38.93	—0.29	2	2
Niagara Falls	30.25	32.26	+2.01	3	4
New Rochelle	29.50	32.55	+3.05	4	3
Mt. Vernon	27.81	26.76	—1.05	5	7
Schenectady	25.92	26.91	+0.99	6	6
Yonkers	25.62	27.24	+1.62	7	5
Troy	25.37	26.84	+1.47	8	8
Syracuse	23.04	22.88	—0.16	9	9
Saratoga Springs	21.56	21.95	+0.39	10	10
Kingston	20.38	20.02	—0.36	11	13
Albany	20.12	20.59	+0.47	12	11
Rochester	20.09	20.41	+0.32	13	12
North Tonawanda	19.87	19.84	—0.03	14	15
Buffalo	19.81	19.07	—0.74	15	16
Poughkeepsie	19.77	19.87	+0.10	16	14
Geneva	17.77	18.15	+0.38	17	19
Rome	17.67	18.91	+1.24	18	18
Dunkirk	16.95	19.01	+2.06	19	17
Utica	16.77	16.85	+0.08	20	20
Johnstown	16.15	14.77	—1.38	21	27
Binghamton	15.90	16.17	+0.27	22	22
Ithaca	15.79	16.02	+0.23	23	23
Middletown	14.99	14.92	—0.07	24	24
Hudson	14.94	14.79	—0.15	25	26
Peekskill	14.33	16.37	+2.04	26	21
Hornellsville	14.31	14.85	+0.54	27	25
Newburg	14.22	14.37	+0.15	28	28
Auburn	14.14	14.12	—0.02	29	29
Oswego	14.10	14.00	—0.10	30	30
Little Falls	14.10	13.94	—0.16	31	31
Watertown	13.75	13.78	+0.03	32	32
Elmira	13.62	13.11	—0.51	33	35
Cohoes	13.46	13.35	—0.11	34	34
Olean	13.41	12.83	—0.58	35	36
Plattsburg	12.96	13.56	+0.60	36	33
Gloversville	12.49	11.72	—0.77	37	38
Watervliet	11.95	11.70	—0.25	38	39
Amsterdam	11.84	11.84	—0.00	39	37
Lockport	11.24	11.47	+0.23	40	40
Corning	10.67	10.86	+0.19	41	41
Cortland	9.95	10.86	+0.91	42	42
Glens Falls	9.66	9.17	—0.49	43	43
Ogdensburg	9.52	9.38	—0.14	44	44
Batavia	9.26	9.08	—0.18	45	45
Port Jervis	8.62	8.77	+0.15	46	46

TABLE XI.—Per capita payments for all school purposes in New York cities in 1903, as computed from population estimates based on the United States census of 1900 and state census of 1905, and on the United States censuses of 1890 and 1900.

CITY.	PER CAPITA AVER- AGES BASED ON—		Excess (+) or defi- ciency (—) of average based on United States censuses of 1890 and 1900.	RANK BY PER CAP- ITA AVERAGES BASED ON—	
	United States census of 1900 and state census of 1905.	United States censuses of 1890 and 1900.		United States census of 1900 and state census of 1905.	United States censuses of 1890 and 1900.
Niagara Falls	9.54	10.17	+0.63	1	1
New York	7.44	7.56	+0.12	2	2
Yonkers	6.82	7.25	+0.43	3	3
New Rochelle	6.48	7.15	+0.67	4	4
Mt. Vernon	5.65	6.44	—0.79	5	5
Syracuse	5.04	5.00	—0.04	6	7
Plattsburg	4.88	6.11	+1.23	7	6
Olean	4.84	4.62	—0.22	8	10
Newburg	4.76	4.81	+0.05	9	8
Watertown	4.63	4.64	+0.01	10	9
North Tonawanda	4.58	4.57	—0.01	11	11
Jamestown	4.57	4.53	—0.04	12	12
Buffalo	4.50	4.33	—0.17	13	15
Saratoga Springs	4.37	4.45	+0.08	14	13
Rochester	4.37	4.44	+0.07	15	14
Middletown	4.03	4.01	—0.02	16	16
Ithaca	3.96	4.01	+0.05	17	17
Gloversville	3.93	3.69	—0.24	18	22
Batavia	3.89	3.82	—0.07	19	19
Troy	3.66	3.67	+0.01	20	24
Lockport	3.65	3.72	+0.07	21	21
Kingston	3.64	3.58	—0.06	22	26
Watervliet	3.60	3.52	—0.08	23	29
Albany	3.56	3.64	+0.08	24	25
Binghamton	3.46	3.51	+0.05	25	30
Hudson	3.45	3.42	—0.03	26	32
Rome	3.44	3.68	+0.24	27	23
Schenectady	3.43	3.56	+0.13	28	27
Hornellsville	3.43	3.56	+0.13	29	28
Peekskill	3.41	3.90	+0.49	30	18
Utica	3.41	3.44	+0.03	31	31
Poughkeepsie	3.38	3.40	+0.02	32	33
Dunkirk	3.36	3.77	+0.41	33	20
Geneva	3.33	3.40	+0.07	34	34
Auburn	3.33	3.33	—0.00	35	35
Johnstown	3.33	3.05	—0.28	36	38
Port Jervis	3.21	3.27	+0.06	37	36
Little Falls	3.13	3.10	—0.03	38	37
Elmira	2.96	2.85	—0.09	39	40
Glens Falls	2.73	2.79	+0.06	40	41
Amsterdam	2.67	2.67	—0.00	41	42
Cortland	2.62	2.86	+0.24	42	39
Oswego	2.54	2.52	—0.02	43	43
Ogdensburg	2.45	2.41	—0.04	44	44
Cohoes	2.28	2.26	—0.02	45	45
Corning	2.08	2.20	+0.12	46	46

If the cities were arranged in the order of the per capita averages computed from population estimates based on the United States censuses of 1890 and 1900, 22 of the 46 cities in Table x and 28 cities in Table xi would have a different rank from that given them by the corrected population estimates. In Table x, 3 cities would rise one place in rank, 5 would rise two places, 1 three places, and 1 five places; while 7 cities would fall one place, 4 two places, and 1 six places. In Table xi, 9 cities would rise one place, 1 three places, 1 four places, 1 twelve places, and 1 thirteen places; while 6 cities would fall one place, 3 two places, 3 four places, 1 five places, and 2 six places. The averages based upon the United States Census estimates are materially defective for only 3 of the 46 cities in Table x and for 10 of those in Table xi.

The averages in Table x reflect more or less the

influence of factors operative in practically all cities, while those in Table XI are more strongly influenced by local conditions; moreover, the amounts on which the averages are based are larger for Table X than for Table XI, so that a slight change in the estimated population of a city would be likely to have a more marked effect on its rank in the latter table. In Tables 24 to 28, therefore, the averages with the greatest relative variations for the several cities will be the most affected by the possible errors resulting from imperfect estimates of population, and those of the greatest uniformity will involve the least possible and probable error due to similar imperfections.

Table 24.—This table presents a summary of the principal municipal payments, total and per capita. They are designated as "corporate," "for general and municipal service expenses," "for municipal investment and municipal industrial expenses," "for outlays," and "for decrease of indebtedness." The significance of these terms is given in the text relating to Tables 4, 5, and 6. An examination of the figures for groups of cities in Table 24 discloses a marked tendency for the per capita payments, with the single exception of payments for decrease of indebtedness, to increase with the increase in the size of the cities. There are many individual exceptions to this tendency in Table 24 and other tables, but these exceptions do not in the least affect the general truth of the statement.

Table 25.—This table presents exhibits of the principal municipal receipts, total and per capita. They are designated as "corporate," "from general revenues," "from commercial revenues," and "from loans increasing indebtedness;" the receipts "from commercial revenues" are subdivided into "municipal service income" and "municipal investment and municipal industrial income." All the per capita receipts shown in this table follow the same general tendency, noted in regard to payments reported in Table 24, to increase with the size of the cities.

Table 26.—This table gives detailed exhibits of some

of the payments included in the several classes of Table 24. The expenses and outlays given in this table are for the most important functional activities, other than those connected with schools and libraries. The per capita figures show a tendency to increase with the size of the cities, as stated in the foregoing discussion, but they disclose many marked variations for the several cities, the more marked these variations, the greater caution must be employed in basing comparisons between the expenses of the different cities upon the per capita figures.

Table 27.—This table presents exhibits of the principal classes of general revenue receipts, total and per capita. These receipts are arranged under six heads, of which the most important is "general property taxes." The receipts from poll taxes are reported by only a few cities; the per capita averages for these taxes, as well as for miscellaneous licenses and permits, are relatively greater in the smaller than in the larger cities, thus reversing the general tendency of municipal payments and receipts to increase with the size of the cities.

Table 28.—This table presents exhibits of the most important payments for schools, libraries, etc., and of certain receipts for schools. The variations in the per capita averages for individual cities are very marked, but there is a general tendency for the amounts to increase with the size of the cities. The only exception to this is found in the column "receipts from subventions, grants, charges, etc., for schools;" these are markedly less for cities containing over 30,000 inhabitants than for the minor cities in 1903.

LIST OF CITY NUMBERS.

Throughout the general tables of this report the cities are arranged and numbered according to the estimated population on June 1, 1904. For convenience in finding any particular city the following list has been prepared, the cities being arranged alphabetically by states and territories, and the city number assigned to each being indicated.

CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.
Alabama:		Kansas:		Nebraska:		Pennsylvania—Continued.	
Birmingham.....	96	Kansas City.....	75	Lincoln.....	92	Harrisburg.....	82
Mobile.....	102	Topeka.....	113	Omaha.....	32	Johnstown.....	103
Montgomery.....	115	Wichita.....	142	South Omaha.....	135	Lancaster.....	94
Arkansas:		Kentucky:		New Hampshire:		McKeesport.....	107
Little Rock.....	119	Covington.....	93	Manchester.....	69	Newcastle.....	132
California:		Louisville.....	19	New Jersey:		Philadelphia.....	3
Los Angeles.....	30	Louisiana:		Atlantic City.....	129	Pittsburg.....	10
Oakland.....	59	New Orleans.....	14	Bayonne.....	108	Reading.....	48
Sacramento.....	148	Maine:		Camden.....	53	Scranton.....	36
San Francisco.....	9	Portland.....	83	Elizabeth.....	71	Wilkesbarre.....	77
Colorado:		Maryland:		Hoboken.....	64	York.....	121
Denver.....	26	Baltimore.....	6	Jersey City.....	18	Rhode Island:	
Connecticut:		Massachusetts:		Newark.....	16	Pawtucket.....	98
Bridgeport.....	54	Boston.....	5	Passaic.....	127	Providence.....	21
Hartford.....	47	Brockton.....	91	Paterson.....	37	Woonsocket.....	144
New Haven.....	33	Cambridge.....	42	Trenton.....	52	South Carolina:	
Waterbury.....	73	Chelsea.....	125	New York:		Charleston.....	79
Delaware:		Fall River.....	38	Albany.....	41	Tennessee:	
Wilmington.....	61	Fitchburg.....	136	Auburn.....	141	Chattanooga.....	147
District of Columbia:		Haverhill.....	118	Binghamton.....	99	Knoxville.....	131
Washington.....	15	Holyoke.....	86	Buffalo.....	8	Memphis.....	31
Florida:		Lawrence.....	61	Elmira.....	128	Nashville.....	50
Jacksonville.....	134	Lowell.....	46	New York.....	1	Texas:	
Georgia:		Lynn.....	56	Rochester.....	23	Dallas.....	85
Atlanta.....	40	Malden.....	123	Schenectady.....	80	Galveston.....	137
Augusta.....	100	New Bedford.....	58	Syracusa.....	34	Houston.....	81
Macon.....	138	Newton.....	126	Troy.....	55	San Antonio.....	70
Savannah.....	63	Salem.....	122	Utica.....	68	Utah:	
Illinois:		Somerville.....	62	Yonkers.....	72	Salt Lake City.....	74
Chicago.....	2	Springfield.....	60	Ohio:		Virginia:	
East St. Louis.....	117	Taunton.....	146	Akron.....	89	Norfolk.....	78
Joliet.....	145	Worcester.....	29	Canton.....	139	Richmond.....	49
Peoria.....	65	Michigan:		Cincinnati.....	11	Washington:	
Quincy.....	116	Detroit.....	12	Cleveland.....	7	Seattle.....	43
Rockford.....	133	Grand Rapids.....	44	Columbus.....	28	Spokane.....	95
Springfield.....	120	Saginaw.....	90	Dayton.....	45	Tacoma.....	88
Indiana:		Minnesota:		Springfield.....	105	West Virginia:	
Evansville.....	67	Duluth.....	66	Toledo.....	25	Wheeling.....	106
Fort Wayne.....	87	Minneapolis.....	17	Youngstown.....	84	Wisconsin:	
Indianapolis.....	20	St. Paul.....	22	Oregon:		La Crosse.....	150
South Bend.....	101	Missouri:		Portland.....	39	Milwaukee.....	13
Terra Haute.....	112	Joplin.....	140	Pennsylvania:		Oshkosh.....	149
Iowa:		Kansas City.....	24	Allegheny.....	27	Racine.....	143
Council Bluffs.....	151	St. Joseph.....	35	Allentown.....	110	Superior.....	130
Davenport.....	114	St. Louis.....	4	Altoona.....	97		
Des Moines.....	57	Montana:		Chester.....	124		
Dubuque.....	104	Butte.....	109	Eric.....	76		
Sioux City.....	111						

GENERAL TABLES

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	Date of latest incorporation.	POPULATION.					AREA (ACRES), JUNE 1, 1904.			INCREASE IN AREA (ACRES) SINCE JUNE 1, 1900.		
			Estimated as of June 1—			Decennial census, June 1—		Total.	Land.	Water.	Total.	Land.	Water.
			1904	1903	1902	1900	1890						
	Grand total.....		21,557,248	21,040,587	20,518,020	19,491,848	14,609,552	12,226,956.3	2,052,831.4	151,988.7	64,352.7	63,954.7	398.0
	Group I.....		11,748,082	11,471,656	11,190,660	10,657,139	7,992,836	843,142.4	771,489.4	71,653.0	5,891.0	5,891.0	.....
	Group II.....		4,045,169	3,948,998	3,840,132	3,641,634	2,682,217	461,629.8	433,050.9	28,578.9	11,371.0	11,331.0	40.0
	Group III.....		3,211,614	3,142,531	3,066,481	2,900,112	2,218,678	1,462,379.1	1,272,023.7	193,355.4	36,168.8	35,810.8	358.0
	Group IV.....		2,552,383	2,477,402	2,411,747	2,292,863	1,715,821	1,459,805.0	1,267,267.4	192,537.6	10,921.9	10,921.9	.....

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	1901	73,888,180	73,775,435	73,662,690	3,437,202	2,507,414	(⁹)	209,218.1	(⁹)	.....	.....	.....
2	Chicago, Ill.....	1837	1,932,315	1,873,880	1,815,445	1,698,575	1,099,850	122,008.3	114,932.3	7,076.0	.....	.....	.....
3	Philadelphia, Pa.....	1854	1,392,389	1,367,716	1,343,043	1,293,697	1,046,964	82,933.0	81,828.0	1,105.0	.....	.....	.....
4	St. Louis, Mo.....	1876	624,626	612,279	599,932	575,238	451,770	(⁹)	39,276.3	(⁹)	.....	.....	.....
5	Boston, Mass.....	1854	758,482	758,154	757,686	560,892	448,477	27,300.0	24,613.0	2,687.0	.....	.....	.....
6	Baltimore, Md.....	1898	538,765	531,313	523,861	508,957	434,439	20,254.7	19,290.2	964.5	.....	.....	.....
7	Cleveland, Ohio.....	1836	425,632	414,950	403,032	381,768	261,353	22,422.8	22,180.4	242.4	402.0	402.0	.....
8	Buffalo, N. Y.....	1832	737,033	736,712	736,209	352,387	255,664	33,354.0	26,884.0	6,470.0	.....	.....	.....
9	San Francisco, Cal.....	1900	360,298	355,919	351,540	342,782	298,997	81,280.0	29,760.0	51,520.0	.....	.....	.....
10	Pittsburg, Pa.....	1816	352,852	345,043	337,234	321,616	238,617	19,408.2	18,161.2	1,247.0	.....	.....	.....
11	Cincinnati, Ohio.....	1819	341,444	332,934	329,590	325,902	296,908	27,200.0	27,182.9	17.1	4,544.0	4,544.0	.....
12	Detroit, Mich.....	1883	317,591	309,619	301,647	285,704	205,876	(⁹)	18,500.0	(⁹)	.....	.....	.....
13	Milwaukee, Wis.....	1846	730,343	730,238	729,633	285,315	204,468	14,327.0	14,003.0	324.0	945.0	945.0	.....
14	New Orleans, La.....	1896	305,132	300,625	296,118	287,104	242,039	(⁹)	125,600.0	(⁹)	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	1878	298,050	293,217	288,384	278,718	230,392	44,316.8	38,406.4	5,910.4	.....	.....	.....
16	Newark, N. J.....	1857	727,950	726,605	726,260	246,070	181,830	14,481.6	14,081.6	400.0	2,124.0	2,124.0	.....
17	Minneapolis, Minn.....	1881	725,122	723,271	722,420	202,718	164,738	34,105.6	31,621.6	2,484.0	.....	.....	.....
18	Jersey City, N. J.....	1871	727,445	722,192	716,939	206,433	163,003	10,443.0	9,163.0	1,280.0	.....	.....	.....
19	Louisville, Ky.....	1893	219,191	215,722	212,253	204,731	161,129	15,646.8	13,093.5	2,553.3	362.0	362.0	.....
20	Indianapolis, Ind.....	1891	204,772	197,705	186,410	169,164	105,436	19,082.2	18,762.2	320.0	1,704.0	1,704.0	.....
21	Providence, R. I.....	1832	719,027	718,919	718,811	175,597	132,146	11,703.1	11,355.1	348.0	.....	.....	.....
22	St. Paul, Minn.....	1854	719,231	718,439	717,647	163,065	133,156	35,483.0	33,388.0	2,095.0	.....	.....	.....
23	Rochester, N. Y.....	1834	717,228	717,573	716,918	162,668	133,896	11,635.0	11,404.0	226.6	160.0	160.0	.....
24	Kansas City, Mo.....	1889	176,168	173,064	169,960	163,752	132,716	16,768.0	16,743.0	25.0	.....	.....	.....
25	Toledo, Ohio.....	1861	150,594	145,901	141,208	131,822	81,434	18,284.8	16,450.0	1,834.8	.....	.....	.....
26	Denver, Colo.....	1893	148,714	147,111	137,041	133,859	106,713	37,020.0	37,348.0	572.0	6,720.0	6,680.0	40.0
27	Allegheny, Pa.....	1840	140,456	138,064	135,672	129,896	105,287	5,126.0	4,726.0	400.0	161.0	161.0	.....
28	Columbus, Ohio.....	1834	138,796	135,487	132,178	125,560	88,150	10,400.0	10,176.0	224.0	.....	.....	.....
29	Worcester, Mass.....	1848	7126,192	7124,249	7122,306	118,421	84,655	24,586.0	23,683.0	903.0	.....	.....	.....
30	Los Angeles, Cal.....	1889	(¹³)	(¹³)	(¹³)	102,479	50,395	27,696.7	27,399.1	297.6	.....	.....	.....
31	Memphis, Tenn.....	1879	117,452	113,669	109,886	102,320	64,495	9,821.9	9,771.9	50.0	.....	.....	.....
32	Omaha, Nebr.....	1897	116,963	113,361	109,759	102,555	66,536	15,690.0	15,380.0	300.0	.....	.....	.....
33	New Haven, Conn.....	1784	116,827	114,627	112,427	108,027	81,298	13,972.0	11,460.0	2,512.0	.....	.....	.....
34	Syracuse, N. Y.....	1847	7115,374	7113,624	7111,874	108,374	88,143	10,948.0	10,639.0	309.0	.....	.....	.....
35	St. Joseph, Mo.....	1885	112,979	110,479	107,979	102,979	52,324	(⁹)	6,080.0	(⁹)	.....	.....	.....
36	Scranton, Pa.....	1866	112,334	109,757	107,180	102,026	75,215	12,333.3	12,186.1	147.2	.....	.....	.....
37	Paterson, N. J.....	1871	7110,257	7108,985	7107,713	105,171	78,347	5,357.0	5,157.0	200.0	.....	.....	.....
38	Fall River, Mass.....	1854	7105,582	7105,402	7105,222	104,862	74,398	25,515.0	21,722.0	3,793.0	140.0	140.0	.....
39	Portland, Ore.....	1903	101,398	98,655	95,912	90,426	46,385	24,244.0	22,850.0	1,394.0	.....	.....	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	1874	98,776	96,550	94,324	89,872	65,533	7,040.0	7,040.0	.....	.....	.....	.....
41	Albany, N. Y.....	1900	797,071	796,341	795,611	94,151	94,923	7,196.6	6,913.7	282.9	.....	.....	.....
42	Cambridge, Mass.....	1891	796,324	795,214	794,104	91,886	70,028	4,182.5	4,016.0	166.5	.....	.....	.....
43	Seattle, Wash.....	1890	95,803	92,020	88,237	80,671	42,837	30,724.0	19,844.0	10,880.0	9,120.2	9,120.2	.....
44	Grand Rapids, Mich.....	1890	7195,718	7193,679	7191,641	87,565	60,278	11,040.0	10,703.0	337.0	.....	.....	.....
45	Dayton, Ohio.....	1840	95,133	92,716	90,155	85,333	61,220	7,115.0	6,690.0	425.0	160.0	162.0	8.0
46	Lowell, Mass.....	1836	794,905	794,921	794,937	94,969	77,696	7,960.0	7,170.0	790.0	.....	.....	.....
47	Hartford, Conn.....	1884	90,498	87,836	85,174	79,850	53,230	11,102.0	10,992.0	110.0	.....	.....	.....
48	Reading, Pa.....	1847	87,081	85,051	83,021	78,961	58,661	(⁹)	3,965.0	(⁹)	.....	.....	.....
49	Richmond, Va.....	1742	86,514	86,148	85,782	85,050	81,388	3,523.0	3,123.0	400.0	.....	.....	.....
50	Nashville, Tenn.....	1883	83,751	83,275	81,805	80,865	76,168	6,304.0	6,124.0	180.0	337.0	337.0	.....
51	Wilmington, Del.....	1883	82,580	81,300	79,000	76,508	61,431	6,519.0	5,490.0	1,029.0	.....	.....	.....
52	Trenton, N. J.....	1874	782,005	779,830	777,655	73,307	57,458	4,481.3	4,068.3	413.0	.....	.....	.....
53	Camden, N. J.....	1828	781,877	780,391	778,905	75,935	63,018	5,030.0	4,475.0	555.0	.....	.....	.....
54	Bridgeport, Conn.....	1895	79,848	77,635	75,422	70,996	48,866	6,372.7	6,257.4	115.3	.....	.....	.....

¹ Includes land area of cities for which total area was not secured.² Area annexed, 68,821.1 acres; area detached, 4,468.4 acres.³ Area annexed, 68,423.1 acres; area detached, 4,468.4 acres.⁴ Area annexed, 39,479.6 acres; area detached, 3,310.8 acres.⁵ Area annexed, 39,121.6 acres; area detached, 3,310.8 acres.⁶ Area annexed, 12,079.5 acres; area detached, 1,157.6 acres.⁷ Based on Twelfth Census and state census of 1905.⁸ Estimated.⁹ Not secured.¹⁰ Includes flats.¹¹ State census.¹² Based on Twelfth Census and state census of 1904.¹³ No estimate.¹⁴ Census of 1890 defective; population in 1890 estimated as mean between 1880 and 1900.¹⁵ Includes marsh land.

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Date of latest incorporation.	POPULATION.					AREA (ACRES), JUNE 1 1904.			INCREASE IN AREA (ACRES) SINCE JUNE 1, 1900.		
			Estimated as of June 1—			Decennial census, June 1—		Total.	Land.	Water.	Total.	Land.	Water.
			1904	1903	1902	1900	1890						
55	Troy, N. Y.....	1900	175,989	175,756	175,523	175,057	173,360	5,964.4	5,021.4	943.0	2,636.8	2,547.3	89.5
56	Lynn, Mass.....	1850	175,336	173,630	171,924	68,513	55,727	7,248.0	6,942.5	305.5	.....	.....	.....
57	Des Moines, Iowa.....	1890	172,928	170,230	167,533	62,139	50,093	35,309.2	34,549.2	760.0	.....	.....	.....
58	New Bedford, Mass.....	1847	171,978	169,594	167,210	62,442	40,733	12,373.0	12,173.0	200.0	.....	.....	.....
59	Oakland, Cal.....	1889	71,528	70,386	69,244	66,960	48,682	8,913.6	8,749.6	164.0	.....	.....	.....
60	Springfield, Mass.....	1852	171,243	168,947	166,651	62,059	44,179	24,661.3	23,963.7	697.6	.....	.....	.....
61	Lawrence, Mass.....	1853	168,551	167,053	165,555	62,559	44,654	4,577.0	4,185.0	392.0	.....	.....	.....
62	Somerville, Mass.....	1900	167,746	166,220	164,694	61,643	40,152	2,700.0	2,600.0	100.0	.....	.....	.....
63	Savannah, Ga.....	1789	66,026	64,741	63,456	54,244	43,189	4,320.0	4,042.0	278.0	1,056.0	1,056.0	.....
64	Hoboken, N. J.....	1855	164,247	163,026	161,805	59,364	43,648	1,220.0	825.0	395.0	.....	.....	.....
65	Peoria, Ill.....	1892	63,687	62,348	61,009	56,100	41,024	(⁶)	5,471.0	(⁶)	2,102.0	2,102.0	.....
66	Duluth, Minn.....	1900	162,547	160,152	157,757	52,969	33,115	43,316.8	40,556.0	2,760.8	.....	.....	.....
67	Evansville, Ind.....	1893	62,307	61,482	60,657	59,007	50,756	3,840.0	3,810.0	30.0	.....	.....	.....
68	Utica, N. Y.....	1832	162,195	160,742	159,289	56,383	44,007	5,982.0	6,932.0	60.0	991.0	991.0	.....
69	Manchester, N. H.....	1846	62,131	60,845	59,559	56,987	44,126	21,700.0	21,065.0	635.0	.....	.....	.....
70	San Antonio, Tex.....	1903	69,581	58,016	56,451	53,321	37,673	23,040.0	22,905.0	135.0	.....	.....	.....
71	Elizabeth, N. J.....	1863	158,833	157,157	155,451	52,130	37,764	5,850.0	(⁶)	(⁶)	.....	.....	.....
72	Yonkers, N. Y.....	1895	158,710	156,015	153,320	47,931	32,033	13,440.0	12,700.0	740.0	.....	.....	.....
73	Waterbury, Conn.....	1853	58,315	56,521	54,727	51,139	33,202	18,048.0	17,980.8	67.2	14,432.7	14,432.7	.....
74	Salt Lake City, Utah.....	1860	58,026	57,138	55,269	53,531	44,843	29,382.4	29,377.4	5.0	* 2,649.6	* 2,649.6	.....
75	Kansas City, Kans.....	1903	57,710	56,919	56,772	51,418	38,316	6,740.0	6,440.0	300.0	.....	.....	.....
76	Erie, Pa.....	1851	57,573	56,363	55,153	52,733	40,634	4,919.6	4,413.7	505.9	.....	.....	.....
77	Wilkesbarre, Pa.....	1871	57,321	55,921	54,521	61,721	37,718	3,564.8	3,116.8	448.0	.....	.....	.....
78	Norfolk, Va.....	1884	56,662	55,318	53,974	46,624	34,871	3,608.6	3,052.1	556.5	1,212.0	965.5	246.5
79	Charleston, S. C.....	1783	56,147	56,062	55,977	55,807	54,955	3,276.8	2,406.4	870.4	.....	.....	.....
80	Schenectady, N. Y.....	1798	154,492	150,789	147,086	31,682	19,902	5,021.4	4,966.4	55.0	2,135.7	2,121.7	14.0
81	Houston, Tex.....	1903	54,468	50,760	49,050	44,633	27,557	10,161.5	10,036.0	125.5	4,405.0	4,405.0	.....
82	Harrisburg, Pa.....	1860	53,879	52,951	52,023	50,167	39,385	4,962.9	2,871.0	2,091.9	.....	.....	.....
83	Portland, Me.....	1832	53,493	52,656	51,819	50,145	36,425	13,851.1	13,790.7	60.4	.....	.....	.....
84	Youngstown, Ohio.....	1867	50,081	48,886	47,219	44,885	33,220	6,360.6	6,210.6	150.0	11 220.0	11 220.0	.....

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.....	1899	49,678	44,159	43,552	42,638	38,067	(⁶)	8,245.6	(⁶)	2,077.0	2,077.0	.....
86	Holyoke, Mass.....	1873	149,089	148,244	147,400	45,712	35,637	10,464.0	9,848.7	615.3	.....	.....	.....
87	Fort Wayne, Ind.....	1894	49,003	48,031	47,059	45,115	35,893	4,041.7	3,841.7	200.0	.....	.....	.....
88	Tacoma, Wash.....	1890	48,532	45,102	39,334	37,714	36,006	19,599.0	19,439.0	160.0	.....	.....	.....
89	Akron, Ohio.....	1836	48,068	46,733	45,398	42,728	27,601	7,468.8	7,370.8	98.0	22.0	22.0	.....
90	Saginaw, Mich.....	1890	146,610	145,543	144,477	42,345	46,322	7,891.2	(⁶)	(⁶)	.....	.....	.....
91	Brockton, Mass.....	1881	146,247	144,701	143,155	40,063	27,294	13,790.5	13,770.5	20.0	14 143.6	14 143.6	.....
92	Lincoln, Nebr.....	1901	45,516	44,158	42,800	40,109	18,586	6,056.4	5,056.4	.....	.....	.....	.....
93	Covington, Ky.....	1894	45,318	44,759	44,052	42,938	37,371	1,497.0	1,496.0	1.0	14.5	14.5	.....
94	Lancaster, Pa.....	1818	45,239	44,294	43,349	41,459	32,011	2,660.0	2,630.0	30.0	.....	.....	.....
95	Spokane, Wash.....	1891	43,620	41,927	40,234	38,848	19,922	12,960.0	12,660.0	300.0	.....	.....	.....
96	Birmingham, Ala.....	1871	43,411	42,087	40,863	38,415	26,178	4,173.0	4,173.0	.....	1,251.2	1,251.2	.....
97	Altoona, Pa.....	1868	42,686	41,815	40,701	38,973	30,337	1,668.6	1,667.6	1.0	7.3	7.3	.....
98	Pawtucket, R. I.....	1885	142,551	141,721	140,891	39,231	27,633	5,721.0	6,494.0	227.0	.....	.....	.....
99	Binghamton, N. Y.....	1867	142,409	141,718	141,027	39,647	35,005	6,723.7	6,400.0	323.7	.....	.....	.....
100	Augusta, Ga.....	1798	41,897	41,283	40,669	39,441	33,300	3,042.0	2,846.0	196.0	.....	.....	.....
101	South Bend, Ind.....	1901	41,778	40,327	38,876	35,999	21,819	5,244.6	3,971.9	1,272.7	1,304.7	1,304.7	.....
102	Mobile, Ala.....	1901	41,425	40,686	39,947	38,469	31,076	4,510.0	3,635.0	875.0	.....	.....	.....
103	Johnstown, Pa.....	1889	41,070	39,980	38,850	35,936	21,805	2,941.3	2,741.3	200.0	273.2	273.2	.....
104	Dubuque, Iowa.....	1837	140,812	139,683	138,554	36,297	30,311	7,680.0	7,290.0	390.0	.....	.....	.....
105	Springfield, Ohio.....	1850	40,797	40,161	39,525	38,253	31,895	5,760.0	5,660.0	100.0	.....	.....	.....
106	Wheeling, W. Va.....	1836	40,622	40,186	39,750	38,878	34,522	2,050.0	1,845.0	705.0	.....	.....	.....
107	McKeesport, Pa.....	1891	40,423	38,274	36,925	34,227	20,741	1,866.0	1,847.0	19.0	100.9	100.9	.....
108	Bayonne, N. J.....	1869	140,354	138,446	136,538	32,722	19,033	3,770.0	2,530.0	1,240.0	.....	.....	.....
109	Butte, Mont.....	1888	39,890	38,023	36,156	30,470	10,723	1,610.0	1,610.0	.....	320.0	320.0	.....
110	Allentown, Pa.....	1889	39,552	38,483	37,464	35,416	25,228	2,204.9	2,144.9	60.0	222.9	222.9	.....
111	Sioux City, Iowa.....	1886	139,353	137,815	136,247	33,111	37,800	28,645.0	28,020.0	625.0	.....	.....	.....
112	Terre Haute, Ind.....	1899	39,257	38,611	37,965	36,673	30,217	(⁶)	3,580.0	(⁶)	38.0	38.0	.....
113	Topeka, Kans.....	1903	39,149	38,959	38,809	33,603	31,007	4,298.4	4,073.4	225.0	500.9	500.9	.....
114	Davenport, Iowa.....	1851	138,888	137,979	137,070	35,254	26,872	(⁶)	5,052.0	(⁶)	.....	.....	.....
115	Montgomery, Ala.....	1838	38,730	32,884	32,038	30,346	21,883	(⁶)	4,318.7	(⁶)	2,764.8	2,764.8	.....
116	Quincy, Ill.....	1895	38,156	37,630	37,204	36,252	31,494	3,715.1	3,715.1	.....	131.1	131.1	.....
117	East St. Louis, Ill.....	1888	37,812	36,239	34,666	29,655	15,169	5,200.0	5,170.0	30.0	2,161.0	2,161.0	.....
118	Haverhill, Mass.....	1870	37,699	37,568	37,437	37,175	27,412	22,000.0	20,400.0	1,600.0	.....	.....	.....
119	Little Rock, Ark.....	1875	37,684	42,036	40,793	38,307	25,874	(⁶)	6,034.0	(⁶)	(⁶)	14 1,014.0	(⁶)

¹ Based on Twelfth Census and state census of 1905.

² Includes population of territory annexed in 1901.

³ Estimated.

⁴ Includes marsh land.

⁵ Not secured.

⁶ Not reported separately.

⁷ Population of Waterbury town; city and town made coextensive in 1902.

⁸ Decrease; 659.2 acres annexed, and 3,368.8 acres detached.

⁹ State census.

¹⁰ Based on state census.

¹¹ Area annexed, 222 acres; area detached, 2 acres.

¹² Based on Twelfth Census and state census of 1904.

¹³ Census of 1890 defective; population in 1890 estimated as mean between 1880 and 1900.

¹⁴ Decrease (area detached).

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Date of latest incorporation.	POPULATION.					AREA (ACRES), JUNE 1, 1904.			INCREASE IN AREA (ACRES) SINCE JUNE 1, 1900.		
			Estimated as of June 1—			Decennial census, June 1—		Total.	Land.	Water.	Total.	Land.	Water.
			1904	1903	1902	1900	1890						
120	Springfield, Ill.	1840	37,495	36,211	35,527	34,159	24,963	4,444.8	4,444.8	-----	352.6	352.6	-----
121	York, Pa.	1900	37,348	36,438	35,528	33,708	20,793	2,250.0	2,220.0	30.0	-----	-----	-----
122	Salem, Mass.	1836	37,232	36,958	36,024	35,956	30,801	5,440.0	4,600.0	840.0	-----	-----	-----
123	Malden, Mass.	1882	37,162	36,287	35,412	33,664	23,031	3,072.0	3,062.0	10.0	-----	-----	-----
124	Chester, Pa.	1866	36,664	35,995	35,326	33,988	27,302	(*)	2,862.0	(*)	-----	-----	-----
125	Chelsea, Mass.	1857	36,645	36,061	35,358	34,072	27,909	(*)	1,441.0	(*)	-----	-----	-----
126	Newton, Mass.	1897	36,179	35,531	34,883	33,587	24,379	11,410.0	11,110.0	300.0	-----	-----	-----
127	Passaic, N. J.	1873	35,875	33,913	31,951	27,777	13,028	2,699.2	2,070.4	28.8	14.8	14.8	-----
128	Elmira, N. Y.	1864	35,717	35,705	35,694	35,672	39,893	4,746.0	4,546.0	200.0	-----	-----	-----
129	Atlantic City, N. J.	1902	35,643	33,691	31,740	27,838	13,055	2,775.0	(*)	(*)	-----	-----	-----
130	Superior, Wis.	1891	35,459	34,367	33,275	31,091	11,983	27,000.0	23,400.0	3,600.0	-----	-----	-----
131	Knoxville, Tenn.	1891	34,913	34,344	33,775	32,637	22,535	2,600.0	2,590.0	10.0	0.2	0.2	-----
132	Newcastle, Pa.	1875	34,011	32,593	31,175	28,339	11,690	4,503.0	4,353.0	150.0	-----	-----	-----
133	Rockford, Ill.	1852	33,991	33,261	32,291	31,051	23,584	5,344.0	5,152.0	192.0	160.0	160.0	-----
134	Jacksonville, Fla.	1837	33,926	32,551	31,177	28,429	17,201	(*)	4,864.0	(*)	-----	-----	-----
135	South Omaha, Nebr.	1903	33,177	31,883	29,589	26,001	8,062	3,960.0	3,760.0	200.0	-----	-----	-----
136	Fitchburg, Mass.	1872	32,723	32,425	32,127	31,531	22,037	17,728.0	17,528.0	200.0	-----	-----	-----
137	Galveston, Tex.	1903	32,613	31,742	30,871	37,789	29,084	(*)	4,989.2	(*)	-----	-----	-----
138	Macon, Ga.	-----	32,544	23,431	23,378	23,272	22,746	3,099.0	3,005.0	94.0	362.4	362.4	-----
139	Canton, Ohio.	1854	32,459	32,011	31,563	30,667	26,189	4,240.0	4,160.0	80.0	-----	-----	-----
140	Joplin, Mo.	1888	32,455	30,847	29,239	26,023	9,943	6,520.0	6,520.0	-----	-----	-----	-----
141	Auburn, N. Y.	1848	32,091	31,654	31,217	30,345	25,858	6,440.0	(*)	(*)	-----	-----	-----
142	Wichita, Kans.	1903	31,857	31,549	28,163	24,671	23,853	23,252.0	21,116.0	2,136.0	-----	-----	-----
143	Racine, Wis.	1848	31,652	31,014	30,376	29,102	21,014	2,960.0	2,860.0	100.0	-----	-----	-----
144	Woonsocket, R. I.	1888	31,397	30,598	29,800	28,204	20,830	5,632.0	5,532.0	100.0	-----	-----	-----
145	Joliet, Ill.	1852	31,241	30,769	30,297	29,353	23,264	2,520.0	2,472.0	48.0	-----	-----	-----
146	Taunton, Mass.	1864	30,981	30,995	31,009	31,036	25,448	31,264.0	28,320.0	2,944.0	-----	-----	-----
147	Chattanooga, Tenn.	1869	30,574	30,469	30,364	30,154	29,100	2,892.0	2,472.0	420.0	-----	-----	-----
148	Sacramento, Cal.	1893	30,442	30,152	29,862	29,282	26,386	2,890.8	2,871.5	19.3	-----	-----	-----
149	Oshkosh, Wis.	1853	30,116	29,658	29,200	28,284	22,836	5,600.0	5,040.0	560.0	-----	-----	-----
150	La Crosse, Wis.	1856	29,041	29,004	28,967	28,895	25,090	6,806.5	6,330.9	555.6	-----	-----	-----
151	Council Bluffs, Iowa.	1882	25,346	25,469	25,574	25,802	21,474	11,618.0	11,498.0	120.0	-----	-----	-----

1 Based on Twelfth Census and state census of 1905.

2 Estimated.

3 Not secured.

4 Not reported separately.

5 State census.

6 Included in this bulletin because, before the results of the state census of 1905 became available, the population in 1904 was estimated, on the basis of the estimate for 1903 given in Census Bulletin 20, to exceed 30,000.

TABLE 2.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS CORPORATE, TEMPORARY,

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	PAYMENTS.								Cash on hand at close of year.
		Grand total.	To the public.			To departments, offices, industries, and funds.				
			Total.	Corporate. ¹	Temporary. ²	Total.	Service transfer. ³	Interest and loan transfer. ⁴	General transfer. ⁵	
	Grand total.....	\$1,023,590,388	\$870,453,086	\$554,440,215	\$316,012,871	\$153,137,302	\$1,925,851	\$82,273,029	\$68,938,422	\$145,150,715
	Group I.....	696,508,679	595,232,275	358,417,002	236,815,273	101,276,404	989,287	62,269,353	38,017,764	98,085,575
	Group II.....	157,780,070	128,486,565	89,816,627	38,669,938	29,293,505	256,400	13,219,186	15,817,919	21,370,884
	Group III.....	98,197,237	85,643,322	62,496,333	23,146,989	12,553,915	314,885	3,024,576	9,214,454	13,617,896
	Group IV.....	71,104,402	61,090,924	43,710,253	17,380,671	10,013,478	365,279	3,759,914	5,888,285	12,076,360

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$398,786,011	\$341,259,515	\$167,060,171	\$174,199,344	\$57,526,496	\$131,080	\$49,475,265	\$7,920,151	\$17,324,784
2	Chicago, Ill.....	64,104,166	61,691,616	37,759,327	23,932,289	2,412,550	433,432	300,596	1,678,522	15,924,622
3	Philadelphia, Pa.....	46,874,326	41,076,305	34,347,719	6,728,586	5,798,021	3,122	2,811,862	2,983,037	23,456,226
4	St. Louis, Mo.....	23,870,979	21,497,822	18,535,242	2,962,580	2,373,157	49,885	.....	2,323,272	7,597,383
5	Boston, Mass.....	46,958,920	38,205,561	29,377,600	8,827,961	8,753,359	177,324	3,974,950	4,601,085	5,579,227
6	Baltimore, Md.....	16,278,998	11,778,174	10,478,706	1,299,468	4,500,824	33,399	977,383	3,490,042	1,680,683
7	Cleveland, Ohio.....	15,202,789	11,285,891	10,036,033	1,249,858	3,976,898	12,327	1,149,112	2,815,459	6,774,621
8	Buffalo, N. Y.....	16,235,961	12,613,694	7,333,382	5,280,312	3,622,267	90,856	1,007,781	2,523,630	406,070
9	San Francisco, Cal.....	12,668,414	12,617,740	8,143,754	4,473,986	50,674	1,440	.....	49,234	6,691,635
10	Pittsburg, Pa.....	13,533,798	10,779,517	8,952,157	1,827,360	2,804,281	4,460	721,476	2,078,345	4,071,024
11	Cincinnati, Ohio.....	14,335,002	10,669,453	9,457,827	1,211,626	3,665,549	2,363	963,953	2,699,233	3,331,472
12	Detroit, Mich.....	8,191,012	6,860,265	6,214,789	645,476	1,330,747	.....	832,693	498,054	2,256,043
13	Milwaukee, Wis.....	9,722,981	8,815,258	5,315,466	3,499,792	907,723	49,599	.....	858,124	969,930
14	New Orleans, La.....	9,635,322	6,081,464	5,404,829	676,635	3,553,858	.....	54,282	3,499,576	2,021,855

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$13,819,454	\$12,796,244	\$11,547,254	\$1,248,990	\$1,023,210	\$21,212	\$850	\$1,001,148	\$502,754
16	Newark, N. J.....	18,879,836	12,336,625	6,571,602	5,765,023	6,543,211	9,706	4,128,900	2,404,605	1,110,155
17	Minneapolis, Minn.....	5,711,437	5,444,130	5,041,196	402,934	267,307	.....	121,575	145,732	699,950
18	Jersey City, N. J.....	10,216,990	7,041,671	4,040,133	3,001,538	3,175,319	.....	2,175,838	999,481	1,138,108
19	Louisville, Ky.....	6,683,097	5,582,594	4,082,101	1,500,493	1,100,503	.....	2,550	1,097,953	623,543
20	Indianapolis, Ind.....	3,325,120	3,316,262	2,975,615	340,647	8,858	.....	8,820	38	778,127
21	Providence, R. I.....	8,555,980	4,768,079	4,222,885	545,194	3,787,901	55,926	2,644,942	1,087,033	686,276
22	St. Paul, Minn.....	5,212,035	5,095,898	3,360,522	1,735,376	116,137	3,714	26,696	85,727	484,984
23	Rochester, N. Y.....	9,765,012	8,511,003	3,986,106	4,524,897	1,254,009	3,741	152,625	1,097,643	2,030,167
24	Kansas City, Mo.....	7,535,166	7,115,440	5,557,078	1,558,362	419,726	4,410	10,115	405,201	2,243,153
25	Toledo, Ohio.....	3,560,671	2,610,273	2,149,687	460,586	950,398	3,005	349,951	597,442	905,233
26	Denver, Colo.....	6,822,903	5,516,732	3,855,186	1,661,546	1,306,171	29,142	.....	1,277,029	840,033
27	Allentown, Pa.....	4,434,920	3,982,942	3,615,200	367,742	451,978	.....	205,047	246,931	741,428
28	Columbus, Ohio.....	9,347,141	4,172,869	3,511,664	661,205	5,174,272	405	2,983,704	2,100,163	365,906
29	Worcester, Mass.....	5,067,739	4,474,501	2,900,753	1,573,748	593,238	46,029	196,870	350,339	1,005,617
30	Los Angeles, Cal.....	5,803,576	5,605,672	4,908,966	696,706	197,904	35,400	.....	162,504	2,483,827
31	Memphis, Tenn.....	2,180,973	1,937,579	1,806,539	131,040	243,394	35,305	.....	208,089	590,740
32	Omaha, Nebr.....	4,497,243	3,550,543	1,961,617	1,594,926	940,700	.....	7,956	932,744	903,144
33	New Haven, Conn.....	3,381,539	2,716,874	1,614,023	1,102,851	664,665	.....	73,090	591,575	249,703
34	Syracuse, N. Y.....	6,167,744	6,048,240	2,722,920	3,325,320	119,504	.....	15,809	103,695	422,976
35	St. Joseph, Mo.....	1,525,714	1,338,349	1,213,670	124,679	187,365	3,850	231	183,284	582,243
36	Scranton, Pa.....	1,706,182	1,500,481	1,440,450	150,001	115,701	.....	11,975	103,726	387,019
37	Pateron, N. J.....	5,989,716	5,906,771	1,522,407	4,384,274	82,945	.....	6,143	76,802	448,271
38	Fall River, Mass.....	3,770,545	3,206,405	1,940,206	1,266,199	564,140	606	95,499	468,035	507,982
39	Portland, Oreg.....	3,819,337	3,814,388	3,268,727	545,661	4,949	3,949	.....	1,000	631,545

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$2,635,796	\$2,390,521	\$2,020,138	\$370,383	\$245,275	\$45,949	\$94,000	\$105,326	\$294,678
41	Albany, N. Y.....	3,031,071	2,433,985	1,759,595	674,390	597,086	.....	204,723	392,363	410,053
42	Cambridge, Mass.....	5,282,219	4,248,034	2,701,250	1,546,784	1,034,185	6,692	307,450	720,043	255,471
43	Seattle, Wash.....	5,116,651	5,116,651	4,387,148	729,503	.....	.....	.....	.....	1,227,762
44	Grand Rapids, Mich.....	3,053,479	2,278,154	1,780,228	497,926	775,325	11,520	94,177	669,628	516,833
45	Dayton, Ohio.....	2,123,029	1,830,321	1,624,144	206,177	292,708	.....	162,428	130,280	561,944
46	Lowell, Mass.....	3,794,240	3,623,373	1,799,273	1,824,600	170,367	37,174	7,308	125,885	264,783
47	Hartford, Conn.....	4,489,777	3,290,131	2,448,929	847,202	1,193,646	24,624	28,378	1,140,644	689,541
48	Reading, Pa.....	1,226,532	1,125,962	1,060,633	65,329	100,570	24,202	.....	76,368	326,317
49	Richmond, Va.....	4,421,257	2,938,637	1,980,794	957,843	1,482,620	6,060	429,175	1,047,385	559,220
50	Nashville, Tenn.....	1,285,368	1,181,047	1,166,351	14,096	104,321	.....	.....	104,321	351,469
51	Wilmington, Del.....	1,439,860	1,024,758	909,626	115,132	415,102	420	.....	414,682	78,511
52	Trenton, N. J.....	3,395,255	2,737,072	1,502,874	1,234,198	658,183	.....	137,974	520,209	583,956
53	Camden, N. J.....	2,596,723	2,020,509	1,443,108	577,401	576,214	.....	128,854	447,360	232,088
54	Bridgeport, Conn.....	1,612,298	1,306,517	1,250,996	55,521	305,781	.....	50,568	255,213	137,047
55	Troy, N. Y.....	2,205,685	2,196,794	1,372,966	823,828	8,891	.....	.....	8,891	63,596
56	Lynn, Mass.....	3,092,678	2,466,822	1,455,751	1,011,071	625,856	4,839	437,416	183,601	562,442
57	Des Moines, Iowa.....	1,569,547	1,569,547	1,482,737	86,810	.....	.....	.....	.....	324,736
58	New Bedford, Mass.....	3,958,430	3,543,606	1,658,864	1,884,742	414,824	14,240	125,154	275,430	52,985
59	Oakland, Cal.....	2,380,093	2,278,609	2,153,905	124,704	101,484	823	.....	100,661	1,017,157

¹ Corporate payments are the total payments of Table 4, less the service transfers and refunds included therein, and with accounting deductions for receipts from sales of real property.² For details, see page 62.³ For details, see Tables 5, 6, 7, 13, and 14, and notes to Tables 6, 10, 11, and 12.⁴ For details, see Tables 8, 9, 12, 15, 16, and 17.

AND TRANSFER, TOGETHER WITH CASH BALANCES AND AGGREGATES: 1904.

and the number assigned to each, see page 37.]

AGGREGATES.			Cash on hand at beginning of year.	RECEIPTS.								City number.
Payments to public, and cash on hand at close of year.	All payments, and cash on hand at close of year. ⁶	Cash on hand at beginning of year, and receipts from public.		Grand total.	From the public.			From departments, offices, industries, and funds.				
					Total.	Corporate. ⁷	Temporary. ⁸	Total.	Service transfer. ³	Interest and loan transfer. ⁴	General transfer. ⁵	
\$1,015,603,801	\$1,168,741,103	\$1,016,042,239	\$108,709,490	\$1,060,010,224	\$907,332,749	\$589,820,070	\$317,512,079	\$152,677,475	\$1,924,458	\$82,273,029	\$68,479,988	
693,317,850	794,594,254	693,427,617	68,933,927	725,638,938	624,493,690	385,120,360	239,373,330	101,145,248	989,287	62,209,353	37,886,608	
149,857,449	179,150,954	150,347,535	16,586,341	162,564,613	133,703,194	94,773,509	38,987,685	28,803,419	255,007	13,219,186	15,329,226	
99,361,218	111,815,133	99,140,875	12,966,226	98,848,907	86,174,649	63,668,226	22,506,423	12,674,258	314,885	3,024,576	9,334,797	
78,167,284	83,180,762	73,126,212	10,222,996	72,957,766	62,903,216	46,258,575	16,644,641	10,064,550	365,279	3,759,914	5,929,357	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$358,584,299	\$416,110,795	\$358,584,299	\$10,927,254	\$405,183,541	\$347,657,045	\$173,825,089	\$173,831,956	\$57,526,496	\$131,080	\$49,475,265	\$7,920,151	1
77,616,238	80,028,788	77,616,238	13,173,661	66,855,127	64,442,577	40,589,493	23,853,084	2,412,550	433,432	300,596	1,078,522	2
64,532,531	70,330,552	64,532,531	10,040,590	60,289,962	54,491,941	46,331,701	8,160,240	5,798,021	3,122	2,811,862	2,983,087	3
29,095,205	31,403,362	29,095,205	29,092,333	7,646,374	21,445,959	18,506,415	2,939,544	2,376,029	49,885		2,326,144	4
43,784,788	52,533,147	43,784,788	5,486,760	47,051,387	38,298,028	29,478,936	8,819,092	8,753,359	177,324	3,974,950	4,601,085	5
13,458,857	17,959,681	13,458,857	758,009	17,201,672	12,700,848	9,534,368	3,166,480	4,500,824	33,399	977,383	3,490,042	6
18,080,512	22,037,410	18,080,512	6,371,453	15,665,957	11,688,817	10,715,162	973,685	3,977,140	12,327	1,149,112	2,815,701	7
13,019,704	16,642,031	13,019,704	645,654	15,996,377	12,373,393	7,077,208	5,296,185	3,622,984	90,856	1,007,781	2,524,347	8
19,309,375	19,360,499	19,309,375	1,938,038	17,422,011	17,371,337	12,880,269	4,491,068	50,674			49,234	9
14,850,541	17,654,822	14,850,541	4,614,658	13,018,775	10,214,494	8,390,921	1,823,573	2,804,281	4,460	721,476	2,078,345	10
14,000,925	17,666,474	14,000,925	2,492,218	15,174,256	11,508,703	10,265,706	1,242,997	3,665,553	2,363	963,953	2,099,237	11
9,116,308	10,447,055	9,116,308	1,924,625	8,522,430	7,196,404	6,564,743	631,661	1,326,026		382,693	493,333	12
9,785,188	10,692,911	9,785,188	813,800	9,879,111	9,100,918	5,611,120	3,489,798	778,193	49,599		728,594	13
8,103,319	11,657,177	8,103,319	2,100,833	9,556,344	6,003,226	5,349,223	653,997	3,553,118		54,282	3,498,836	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$13,298,998	\$14,322,208	\$13,298,998	\$377,970	\$13,944,238	\$12,921,028	\$11,662,498	\$1,258,530	\$1,023,210	\$21,212	\$850	\$1,001,148	15
13,446,780	19,989,991	13,446,780	280,929	19,709,062	13,190,247	7,585,027	5,065,220	6,518,815	9,706	4,128,900	2,380,209	16
6,144,080	6,411,387	6,144,080	712,948	5,698,439	5,431,132	5,195,548	285,584	267,307		121,575	145,732	17
8,179,779	11,255,098	8,179,779	1,164,175	10,190,923	7,075,646	4,181,843	2,893,803	3,115,277		2,175,888	939,439	18
6,206,137	7,306,049	6,206,137	477,920	6,828,720	5,716,108	4,364,635	1,351,473	1,112,612		2,550	1,110,062	19
4,094,389	4,103,247	4,094,389	708,652	3,394,595	3,385,737	3,070,282	315,455	8,858		8,820		20
5,454,355	9,242,256	5,454,355	701,428	8,540,828	4,754,957	4,368,335	389,622	3,785,871	55,926	2,644,942	1,085,003	21
5,580,832	5,097,019	5,580,832	622,601	5,074,418	4,958,291	3,245,708	1,712,573	1,161,137	3,714	26,096	85,727	22
10,541,170	11,795,179	10,541,170	887,892	10,807,287	9,653,278	4,711,583	4,941,085	1,254,069	3,741	152,025	1,097,643	23
9,358,593	9,778,319	9,358,593	1,739,188	8,039,131	7,019,405	6,027,721	1,594,684	419,726	4,410	10,115	405,201	24
3,515,506	4,465,904	3,515,506	327,420	4,138,484	3,188,086	2,730,421	457,665	950,398	3,005	349,951	597,442	25
6,556,765	7,602,936	6,556,765	699,082	6,963,844	5,826,512	4,122,639	1,703,873	1,137,332	27,749		1,109,533	26
4,724,370	5,176,348	4,724,370	539,382	4,636,966	4,136,488	3,818,746	307,742	450,478		205,047	245,431	27
4,541,775	9,716,047	4,541,775	590,486	9,215,561	4,017,186	2,399,509	1,617,677	5,195,375	405	2,983,704	2,214,260	28
5,480,118	6,073,356	5,480,118	764,702	5,808,654	4,715,416	2,963,718	1,751,698	593,238	46,029	196,870	350,339	29
8,089,499	8,287,403	8,089,499	1,603,393	6,684,010	6,501,601	5,956,992	544,609	182,409	35,409		147,009	30
2,528,319	2,771,713	2,528,319	416,374	2,355,339	2,151,495	2,020,905	131,400	203,334	35,805		188,039	31
4,464,687	5,405,387	4,464,687	674,880	4,530,507	3,799,373	2,450,595	1,348,778	731,184		7,966	723,178	32
2,966,577	3,631,242	2,966,577	222,590	3,408,052	2,745,787	1,703,626	1,040,161	604,865		78,090	591,775	33
6,471,216	6,590,720	6,471,216	536,132	6,054,588	5,938,084	2,639,067	2,305,017	119,504		15,509	193,695	34
1,920,592	2,107,957	1,920,592	258,319	1,840,638	1,662,277	1,539,061	123,216	187,361	3,850	231	183,280	35
1,977,500	2,093,201	1,977,500	606,369	1,486,832	1,371,131	1,217,811	153,320	115,701		11,975	103,726	36
6,355,042	6,437,987	6,355,042	367,111	6,070,876	5,991,931	1,607,820	4,384,111	78,945		6,143	72,802	37
3,714,387	4,278,527	3,714,387	880,967	3,897,560	3,334,046	2,116,622	1,217,424	569,514		606	467,409	38
4,445,933	4,450,882	4,445,933	815,421	3,630,461	3,630,512	3,064,797	545,715	4,949	3,949		1,000	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$2,685,199	\$2,930,474	\$2,685,199	\$611,675	\$2,318,799	\$2,072,524	\$1,703,141	\$370,383	\$245,275	\$45,949	\$94,000	\$105,326	40
2,844,038	3,441,124	2,844,038	314,356	3,126,768	2,520,682	1,852,717	676,965	597,086		204,723	392,363	41
4,503,505	5,537,690	4,503,505	367,053	5,170,637	4,136,452	2,393,200	1,243,162	1,034,185	6,692	307,450	720,043	42
6,344,413	6,344,413	6,344,413	864,702	5,479,711	5,479,711	4,767,544	712,167					43
2,794,987	3,570,312	2,794,987	732,847	2,837,465	2,075,963	1,578,037	497,926	761,502	11,520	94,177	655,805	44
2,392,265	2,684,973	2,392,265	647,756	2,037,217	1,744,509	1,518,956	225,553	292,705		162,428	130,280	45
3,838,656	4,050,023	3,838,656	235,546	3,823,477	3,658,110	1,895,425	1,759,685	170,367	37,174	7,308	125,885	46
3,935,672	5,179,318	3,935,672	557,358	4,621,960	3,302,056	2,746,507	645,549	1,229,904	24,624	23,378	1,176,902	47
1,452,279	1,552,849	1,452,279	288,075	1,264,774	1,164,204	1,105,811	58,393	100,570	24,202		76,368	48
3,497,857	4,980,477	3,497,857	533,232	4,447,245	2,964,625	2,006,989	958,636	1,482,620	5,060	429,175	1,047,385	49
1,532,516	1,636,837	1,532,516	124,684	1,512,153	1,407,832	1,293,136	14,696	104,321			104,321	50
1,103,269	1,518,371	1,103,269	84,261	1,434,110	1,020,008	904,876	115,132	414,102	420		413,682	51
3,321,023	3,979,211	3,321,023	565,355	3,413,856	2,700,506	1,466,223	1,234,233	713,350		137,974	575,376	52
2,252,597	2,252,597	2,252,597	164,892	2,633,919	2,057,705	1,500,804	536,901	576,214		128,854	447,360	53
1,443,564	1,749,345	1,443,564	184,900	1,564,445	1,182,455	1,139,964	52,531	371,990		50,508	321,422	54
2,260,390	2,260,390	2,260,390	187,593	2,101,688	2,002,797	1,200,876	823,421	8,891			8,891	55
3,039,264	3,655,120	3,039,264	465,600	3,189,520	2,863,064	1,456,110	1,107,534	625,856	4,839	437,416	153,601	56
1,894,283	1,894,283	1,894,283	324,150	1,570,133	1,570,133	1,484,518	85,615					57
3,886,591	4,011,415	3,886,591	135,354	3,676,081	3,470,449	1,818,085	1,652,414	405,682	14,240	125,154	266,238	58
3,295,766	3,295,766	3,295,766	139,497	3,257,533	3,156,209	3,031,565	124,704	101,484			100,661	59

^aExclusive of general transfers between minor offices and accounts.^bThe same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.^cCorporate receipts are the total receipts of Table 4, less the service transfers and refunds included therein.

TABLE 2.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS CORPORATE, TEMPORARY,

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued

City number.	CITY OR MUNICIPALITY.	PAYMENTS.								Cash on hand at close of year.
		Grand total.	To the public.			To departments, offices, industries, and funds.				
			Total.	Corporate. ¹	Temporary. ²	Total.	Service transfer. ³	Interest and loan transfer. ⁴	General transfer. ⁵	
60	Springfield, Mass.....	\$2,924,042	\$2,670,623	\$1,641,391	\$1,029,232	\$253,419	\$7,882	\$5,983	\$239,554	\$388,108
61	Lawrence, Mass.....	2,600,433	2,436,222	1,150,798	1,285,424	164,211	9,337	119,130	35,744	76,316
62	Somerville, Mass.....	2,372,008	2,363,309	1,386,187	977,122	8,699	8,699			73,744
63	Savannah, Ga.....	1,021,269	1,018,269	896,511	121,758	3,000			3,000	101,113
64	Hoboken, N. J.....	1,712,807	1,372,041	990,555	381,486	340,766	744	13,575	326,447	41,325
65	Peoria, Ill.....	1,140,078	1,084,367	973,510	110,857	55,711		13,240	42,471	388,495
66	Duluth, Minn.....	1,581,769	1,491,164	1,449,635	41,529	90,596	43,972	4,040	42,584	312,646
67	Evansville, Ind.....	899,517	862,819	794,374	68,445	36,698		305	36,393	104,153
68	Utica, N. Y.....	1,658,642	1,585,751	1,148,868	436,883	72,891	5,556		67,335	211,347
69	Manchester, N. H.....	1,320,155	1,221,206	785,784	435,422	98,949	25,793	16,268	56,888	219,278
70	San Antonio, Tex.....	1,152,249	858,922	713,761	145,161	293,327			293,327	384,541
71	Elizabeth, N. J.....	1,167,556	1,031,800	724,882	306,918	135,756		25,214	110,542	241,163
72	Yonkers, N. Y.....	2,815,683	2,442,584	1,645,247	797,337	373,099	29,329	44,994	298,776	248,689
73	Waterbury, Conn.....	1,327,997	1,242,806	958,546	284,260	85,191		55,950	29,241	199,683
74	Salt Lake City, Utah.....	1,364,770	1,360,841	1,243,725	117,116	3,929	3,929			140,768
75	Kansas City, Kans.....	1,521,086	1,521,086	1,124,090	396,396					207,986
76	Erie, Pa.....	1,011,833	930,120	840,556	89,564	81,713		20,756	60,957	235,280
77	Wilkesbarre, Pa.....	502,515	501,793	491,831	9,962	722		718	4	47,251
78	Norfolk, Va.....	1,653,271	1,499,257	1,306,544	192,713	154,014		125,639	28,375	177,914
79	Charleston, S. C.....	884,900	789,941	682,301	107,640	94,959		14,842	80,117	102,531
80	Schenectady, N. Y.....	2,031,652	1,854,173	1,197,767	656,406	177,479		121,139	56,340	274,758
81	Houston, Tex.....	1,560,269	1,329,767	1,112,594	217,113	230,562			230,562	264,682
82	Harrisburg, Pa.....	2,048,164	1,702,351	1,301,177	401,174	345,813	30	144,076	201,707	144,476
83	Portland, Me.....	1,950,989	1,855,001	1,087,538	767,463	95,988	3,071	17,662	75,255	27,688
84	Youngstown, Ohio.....	1,263,604	1,009,619	888,251	121,368	253,985		73,440	180,545	493,372

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$1,259,467	\$1,075,415	\$916,966	\$158,449	\$184,052		\$35,840	\$148,212	\$254,343
86	Holyoke, Mass.	2,399,110	1,902,419	1,132,797	769,622	496,691	\$62,237	125,244	309,210	228,178
87	Fort Wayne, Ind.	1,014,132	904,381	860,124	44,257	109,751	901	69,252	39,598	272,557
88	Tacoma, Wash.	1,515,549	1,425,292	1,139,918	284,274	92,257	40,936	49,252	2,076	195,061
89	Akron, Ohio	1,516,259	1,043,574	883,577	159,937	472,685		212,678	260,007	410,791
90	Saginaw, Mich.	1,609,794	1,400,567	1,018,711	381,856	209,227		3,632	205,595	105,574
91	Brookton, Mass.	2,712,887	1,839,183	1,033,613	805,575	873,699	21,895	18,194	833,010	129,507
92	Lincoln, Nebr.	1,019,781	1,005,051	563,250	441,801	14,730		3,154	11,576	287,028
93	Covington, Ky.	1,042,585	818,589	656,610	162,579	223,996	289		223,707	139,138
94	Lancaster, Pa.	717,529	715,840	657,717	58,123	1,689	246	1,443		284,284
95	Spokane, Wash.	1,913,493	1,912,493	1,436,592	475,901	1,000		500	500	224,912
96	Birmingham, Ala.	1,056,285	998,832	704,056	294,776	57,453	20,000		37,453	404,800
97	Altoona, Pa.	668,588	644,222	554,202	90,020	24,366		4,766	19,060	142,408
98	Pawtucket, R. I.	2,560,991	2,181,822	877,417	1,304,406	379,168	16,214	131,296	231,658	523,542
99	Binghamton, N. Y.	825,662	802,912	639,197	163,715	22,750			22,750	190,095
100	Augusta, Ga.	785,748	755,379	521,587	233,792	31,369	12,369		19,000	39,436
101	South Bend, Ind.	770,817	770,350	652,327	118,023	467	467			256,347
102	Mobile, Ala.	995,431	794,981	665,227	129,754	200,450	4,829		195,621	334,635
103	Johnstown, Pa.	389,136	350,728	351,117	8,611	20,408		4,889	15,519	102,422
104	Dubuque, Iowa	573,071	572,331	455,784	116,547	740	715		25	94,778
105	Springfield, Mo.	1,073,094	949,576	710,241	239,335	123,518		65,171	58,347	187,387
106	Wheeling, W. Va.	964,669	930,098	801,058	129,040	34,571			31,921	55,454
107	McKeesport, Pa.	839,852	810,163	658,095	152,068	29,689	2,650	2,025	27,664	279,060
108	Bayonne, N. J.	1,341,846	1,153,559	859,773	293,786	188,287	6,732	106,741	74,814	141,589
109	Butte, Mont.	864,651	860,023	813,254	46,769	4,628	4,628			76,118
110	Allentown, Pa.	539,886	490,052	424,030	66,022	49,834		1,609	48,225	175,420
111	Sioux City, Iowa	643,139	643,139	600,557	42,582					146,580
112	Terre Haute, Ind.	674,269	650,480	601,948	48,532	23,789		234	23,555	217,023
113	Topeka, Kans.	1,439,046	1,425,806	1,347,473	78,423	13,150	909		12,241	177,517
114	Davenport, Iowa	843,369	843,369	685,255	158,114					283,406
115	Montgomery, Ala.	534,542	521,490	494,782	26,708	13,052	9,718		3,334	317,962
116	Quincy, Ill.	422,921	411,271	369,332	41,939	11,650			11,660	296,212
117	East St. Louis, Ill.	985,035	933,208	825,738	107,470	51,827	1,202		50,625	343,224
118	Haverhill, Mass.	1,347,730	1,091,657	673,144	418,513	256,073	5,905	43,665	206,503	46,884
119	Little Rock, Ark.	453,628	439,410	390,472	48,938	14,218	5,290	1,116	7,812	58,927
120	Springfield, Ill.	942,157	937,577	784,564	153,013	4,580	320	2,260	2,000	54,362
121	York, Pa.	594,217	592,907	566,336	26,571	1,310		1,263	47	366,970
122	Salem, Mass.	2,195,047	1,545,470	693,606	851,864	649,577	190	222,612	426,775	263,750
123	Malden, Mass.	1,644,862	1,515,855	642,495	873,360	129,007	6,066	5,730	117,211	65,805
124	Chester, Pa.	871,189	735,509	404,928	330,581	135,680		83,861	51,819	51,233
125	Chelsea, Mass.	1,333,838	1,036,575	663,702	372,873	297,263	9,089	229,489	58,685	31,208
126	Newton, Mass.	3,313,255	2,462,596	1,299,285	1,163,311	850,659	5,853	586,997	257,909	69,542
127	Passaic, N. J.	789,626	625,434	448,121	177,313	164,192			164,192	73,382
128	Elmira, N. Y.	602,143	493,507	432,161	61,346	108,636		322	108,314	23,770
129	Atlantic City, N. J.	1,564,740	1,332,595	959,693	372,902	232,145		45,401	186,744	269,566

¹ Corporate payments are the total payments of Table 4, less the service transfers and refunds included therein, and with accounting deductions for receipts from sales of real property.² For details, see page 62.³ For details, see Tables 5, 6, 7, 13, and 14, and notes to Tables 6, 10, 11, and 12.⁴ For details, see Tables 8, 9, 12, 15, 16, and 17.

AND TRANSFER, TOGETHER WITH CASH BALANCES AND AGGREGATES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

AGGREGATES.				RECEIPTS.								City num- ber.
Payments to public, and cash on hand at close of year.	All pay-ments, and cash on hand at close of year. ⁵	Cash on hand at beginning of year, and receipts from public.	Cash on hand at beginning of year.	Grand total.	From the public.			From departments, offices, industries, and funds.				
					Total.	Corporate. ⁷	Temporary. ²	Total.	Service transfer. ³	Interest and loan transfer. ⁴	General transfer. ⁵	
\$3,058,731	\$3,312,150	\$3,058,731	\$367,117	\$2,945,033	\$2,091,614	\$1,763,788	\$927,826	\$253,419	\$7,882	\$5,983	\$239,554	60
2,512,538	2,670,749	2,512,538	45,501	2,631,248	2,467,037	1,002,513	1,464,524	164,211	9,337	119,130	35,744	61
2,437,053	2,445,752	2,437,053	61,713	2,384,039	2,375,340	1,398,168	977,172	8,699	8,699			62
1,119,382	1,122,382	1,119,382	51,093	1,071,289	1,068,289	946,531	121,758	3,000			3,000	63
1,413,366	1,754,132	1,413,366	194,359	1,559,773	1,219,007	837,521	381,486	340,766	744	13,575	326,447	64
1,472,862	1,528,573	1,473,509	194,129	1,334,444	1,279,440	978,458	300,982	55,004		13,240	41,764	65
1,803,810	1,894,406	1,803,810	357,555	1,536,851	1,446,255	1,404,726	41,529	90,596	43,972	4,040	42,584	66
966,972	1,003,670	966,972	103,543	900,127	863,429	807,842	55,587	36,698		305	36,393	67
1,797,098	1,869,989	1,797,098	302,615	1,567,374	1,494,483	1,056,150	438,333	72,891	5,556		67,335	68
1,440,484	1,539,433	1,440,484	207,512	1,331,921	1,232,972	837,056	395,916	98,949	25,793	16,268	56,888	69
1,243,463	1,536,790	1,256,322	303,302	1,233,488	963,020	842,758	110,262	280,468			280,468	70
1,272,963	1,408,719	1,272,963	196,358	1,212,361	1,076,605	769,687	306,918	135,756		25,214	110,542	71
2,691,273	3,064,372	2,689,403	249,261	2,815,111	2,440,142	1,649,105	791,037	374,969	29,329	44,994	300,646	72
1,442,489	1,527,680	1,442,489	134,940	1,392,740	1,307,549	1,023,577	283,972	85,191		55,950	29,241	73
1,501,609	1,505,538	1,501,609	162,907	1,342,631	1,338,702	1,220,520	118,182	3,929	3,929			74
1,729,072	1,729,072	1,729,072	342,605	1,386,467	1,386,467	987,438	399,029					75
1,165,400	1,247,113	1,165,400	190,822	1,056,291	974,578	900,014	68,564	81,713		20,756	60,957	76
549,044	549,766	549,044	58,007	491,759	491,037	481,049	9,988	722		718	4	77
1,677,171	1,831,185	1,677,171	252,337	1,578,848	1,424,834	1,232,121	192,713	154,014		125,639	28,375	78
892,472	987,431	892,472	48,171	939,260	844,301	842,287	2,014	94,959		14,842	80,117	79
2,128,931	2,306,410	2,128,931	414,409	1,892,001	1,714,522	1,056,116	658,406	177,479		121,139	56,340	80
1,594,389	1,824,951	1,595,969	345,267	1,479,684	1,250,702	1,033,314	217,388	228,982			228,982	81
1,846,827	2,192,640	1,846,827	347,622	1,845,018	1,499,205	1,105,831	393,374	345,813	30	144,076	201,707	82
1,882,689	1,978,677	1,882,689	71,414	1,907,263	1,811,275	1,038,701	772,574	95,988	3,071	17,662	75,255	83
1,502,991	1,756,976	1,502,991	424,801	1,332,175	1,078,190	916,961	161,229	253,985		73,440	180,545	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$1,329,758	\$1,513,810	\$1,329,758	\$170,579	\$1,343,231	\$1,159,179	\$1,026,298	\$132,881	\$184,052		\$35,840	\$148,212	85
2,128,597	2,625,288	2,128,597	234,391	2,390,897	1,894,206	1,111,721	782,485	496,691	\$62,237	125,244	309,210	86
1,176,938	1,286,689	1,176,938	335,453	951,236	841,485	795,844	45,641	109,751	901	69,252	38,598	87
1,618,353	1,710,610	1,618,353	120,417	1,590,193	1,497,936	1,266,842	231,094	92,257	40,936	49,245	2,076	88
1,454,365	1,927,050	1,454,365	292,178	1,634,872	1,162,187	868,381	293,806	472,685		212,678	260,007	89
1,506,141	1,715,368	1,505,775	94,087	1,621,281	1,411,688	1,023,797	387,891	209,593		3,632	205,961	90
1,968,695	2,842,394	1,968,695	57,275	2,785,119	2,133,335	1,911,420	778,085	873,689	21,895	18,194	833,610	91
1,292,079	1,306,809	1,292,079	232,475	1,074,334	1,059,604	617,803	441,801	14,730		3,154	11,576	92
957,727	1,181,723	958,491	183,712	998,011	774,779	607,947	166,832	223,232	289		222,943	93
1,000,124	1,001,813	1,000,124	226,354	775,459	773,770	715,647	58,123	1,689	246	1,443		94
2,137,405	2,138,405	2,137,405	90,375	2,048,030	2,047,030	1,572,474	474,556	1,000		500		95
1,403,632	1,461,085	1,376,835	155,552	1,305,533	1,221,283	926,507	294,776	84,250	20,000		64,250	96
786,630	810,996	786,630	214,071	596,925	572,559	537,009	35,550	24,366		4,766	19,600	97
2,705,365	3,084,533	2,705,365	297,012	2,787,521	2,408,535	1,104,307	1,304,046	379,168	16,214	131,296	231,658	98
993,007	1,015,757	993,007	204,845	810,912	788,162	624,956	163,206	22,750			22,750	99
794,815	826,184	794,815	10,669	815,515	784,146	550,354	233,792	31,369	12,369		19,000	100
1,026,697	1,027,164	1,026,697	182,473	844,691	844,224	726,201	118,023	467				101
1,129,616	1,330,066	1,129,616	166,088	1,163,978	963,528	831,774	131,754	200,450	4,829		195,621	102
462,150	482,558	462,150	96,808	385,558	365,342	361,631	3,711	20,408		4,889	15,519	103
667,109	667,849	667,109	78,486	589,363	588,623	472,076	116,547	740	715		25	104
1,136,963	1,260,481	1,136,795	280,554	979,927	856,241	646,070	210,171	123,686		65,171	58,515	105
985,552	1,020,123	985,552	59,835	960,288	925,717	796,677	129,040	34,571	2,650		31,921	106
1,089,229	1,118,918	1,089,229	269,859	849,059	819,370	699,302	120,068	29,689		2,025	27,604	107
1,295,144	1,483,431	1,295,144	74,024	1,409,407	1,221,120	927,334	293,786	188,287	6,732	106,741	74,814	108
936,141	940,769	936,141	144,250	796,519	791,891	745,122	46,769	4,628	4,628			109
665,472	715,306	665,472	160,419	554,887	505,053	440,901	64,152	49,834		1,609	48,225	110
789,819	789,819	789,819	120,788	669,031	669,031	626,449	42,582					111
867,503	891,292	867,503	275,755	615,537	591,748	541,862	49,886	23,789		234	23,555	112
1,603,413	1,616,563	1,603,777	251,268	1,365,295	1,352,509	1,264,086	88,423	12,786	909		11,877	113
1,126,835	1,126,835	1,126,835	186,395	940,440	940,440	787,068	153,372					114
839,452	852,504	839,452	32,793	819,711	806,659	779,951	26,708	13,052	9,718		3,334	115
697,483	709,133	697,409	255,022	454,111	442,387	400,448	41,939	11,724			11,724	116
1,276,432	1,328,259	1,276,432	172,906	1,155,353	1,103,526	995,942	107,584	51,827	1,202		50,625	117
1,132,541	1,388,614	1,132,541	26,566	1,362,048	1,105,975	718,120	387,855	256,073	5,905	43,665	206,503	118
498,337	512,555	498,337	61,713	450,842	436,624	388,636	47,988	14,218	5,290	1,116	7,812	119
991,939	996,519	991,939	79,249	917,270	912,690	759,677	153,013	4,580	320	2,260	2,000	120
953,877	955,187	953,877	501,094	454,093	452,783	401,694	51,089			1,263	47	121
1,809,220	2,458,797	1,809,220	328,009	2,130,788	1,481,211	676,473	804,738	949,577	190	222,612	426,775	122
1,581,660	1,710,667	1,581,660	32,909	1,677,758	1,548,751	1,067,491	581,260	129,007	6,066	5,730	117,211	123
786,742	922,422	786,742	102,390	820,032	684,352	355,471	328,881	135,680		83,861	51,819	124
1,067,783	1,365,046	1,067,783	36,945	1,328,101	1,030,838	657,965	372,873	297,263	9,089	229,489	58,685	125
2,532,138	3,382,797	2,532,138	77,942	3,304,855	2,454,196	1,411,681	1,042,515	850,659	5,853	586,997	257,809	126
698,816	863,008	694,550	64,837	798,171	629,413	452,100	177,313	168,758			168,758	127
517,277	625,913	519,866	29,765	596,148	490,101	433,417	56,684	106,047		322	105,725	128
1,602,161	1,834,306	1,602,161	303,662	1,530,644	1,298,499	1,004,649	293,850	232,145		45,401	186,744	129

^a Exclusive of general transfers between minor offices and accounts.^b The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.^c Corporate receipts are the total receipts of Table 4, less the service transfers and refunds included therein.

TABLE 2.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS CORPORATE, TEMPORARY,

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAYMENTS.								Cash on hand at close of year.
		Grand total.	To the public.			To departments, offices, industries, and funds.				
			Total.	Corporate. ¹	Temporary. ²	Total.	Service transfer. ³	Interest and loan transfer. ⁴	General transfer. ⁵	
130	Superior, Wis.....	\$1,552,924	\$1,180,603	\$631,485	\$549,118	\$372,321	\$152	\$21,006	\$351,163	\$223,825
131	Knoxville, Tenn.....	517,629	450,535	374,268	76,267	67,094			67,094	25,430
132	Newcastle, Pa.....	478,833	478,833	413,790	65,043					85,969
133	Rockford, Ill.....	797,241	784,439	531,707	252,732	12,802	500	1,018	11,284	27,247
134	Jacksonville, Fla.....	627,113	569,437	562,817	6,620	67,676	57,676			97,192
135	South Omaha, Nebr.....	595,581	595,581	414,335	181,246					249,523
136	Fitchburg, Mass.....	1,876,272	1,692,756	662,440	1,030,316	183,516		154,418	29,098	65,262
137	Galveston, Tex.....	2,132,392	680,890	624,409	56,481	1,451,502		1,251,460	200,042	961,023
138	Macon, Ga.....	484,047	429,538	311,040	118,498	54,509		14,509	40,000	18,694
139	Canton, Ohio.....	852,520	699,070	594,034	105,036	153,450		16,635	136,815	336,850
140	Joplin, Mo.....	320,829	294,840	251,766	43,074	25,989	908		25,081	68,279
141	Auburn, N. Y.....	1,084,969	920,843	648,987	271,856	164,126	19,281		144,845	69,455
142	Wichita, Kans.....	479,906	479,306	459,815	19,491	600	600		600	24,003
143	Racine, Wis.....	573,562	505,562	412,457	93,105	68,000			68,000	221,821
144	Woonsocket, R. I.....	1,583,475	1,469,367	470,622	998,745	114,108	26,131	39,437	48,540	46,486
145	Joliet, Ill.....	778,918	777,479	535,144	242,335	1,439	1,439			110,369
146	Taunton, Mass.....	1,480,642	1,104,344	638,253	466,091	376,298	13,507	197,210	165,581	60,116
147	Chattanooga, Tenn.....	429,488	413,238	384,232	29,006	16,250	6,000		10,250	36,851
148	Sacramento, Cal.....	717,495	716,919	697,832	19,087	576			576	275,426
149	Oshkosh, Wis.....	424,630	421,630	339,809	81,821	3,000			3,000	52,142
150	La Crosse, Wis.....	599,953	566,501	441,519	124,982	33,452	35	5,592	27,825	262,869
151	Council Bluffs, Iowa.....	558,917	506,430	440,160	66,270	52,487			52,487	89,179

¹ Corporate payments are the total payments of Table 4, less the service transfers and refunds included therein, and with accounting deductions for receipts from sales of real property.

² For details, see page 62.

³ For details, see Tables 5, 6, 7, 13, and 14, and notes to Tables 6, 10, 11, and 12.

⁴ For details, see Tables 8, 9, 12, 15, 16, and 17.

AND TRANSFER, TOGETHER WITH CASH BALANCES AND AGGREGATES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

AGGREGATES.			Cash on hand at beginning of year.	RECEIPTS.								City number.
Payments to public, and cash on hand at close of year.	All payments, and cash on hand at close of year. ⁶	Cash on hand at beginning of year, and receipts from public.		Grand total.	From the public.			From departments, offices, industries, and funds.				
					Total.	Corporate. ⁷	Temporary. ²	Total.	Service transfer. ³	Interest and loan transfer. ⁴	General transfer. ⁵	
\$1,404,428	\$1,776,749	\$1,404,428	\$283,857	\$1,492,892	\$1,120,571	\$571,453	\$549,118	\$372,321	\$152	\$21,006	\$351,163	130
475,965	543,059	473,496	23,301	519,758	450,195	372,928	77,267	69,563			69,563	131
564,802	564,802	564,802	41,197	523,605	523,605	458,562	65,043					132
811,686	824,488	811,837	22,878	801,610	788,959	536,227	252,732	12,651	500	1,018	11,133	133
666,629	724,305	666,629	94,396	629,909	572,233	563,800	8,433	57,676	57,676			134
845,104	845,104	845,104	69,520	775,584	775,584	594,338	181,246					135
1,758,018	1,941,534	1,758,018	96,959	1,844,575	1,661,059	630,743	1,030,316	183,516		154,418	29,098	136
1,641,913	3,038,415	1,641,913	853,193	2,240,222	788,720	733,345	55,375	1,451,502		1,251,460	200,042	137
448,232	502,741	438,232	19,508	483,233	418,724	312,923	105,801	64,509		14,509	50,000	138
1,035,920	1,189,370	1,035,170	178,213	1,011,157	856,957	751,818	105,139	154,200		16,635	137,565	139
363,119	389,108	363,119	15,365	373,743	347,754	304,680	43,074	25,989	908		25,081	140
990,298	1,154,424	990,298	107,219	1,047,205	883,079	610,312	272,767	164,126	19,281		144,845	141
503,309	503,909	503,309	14,353	489,526	488,926	464,270	24,656	600			600	142
727,383	795,383	727,383	224,938	570,445	502,445	409,340	93,105	68,000			68,000	143
1,515,853	1,629,961	1,515,853	39,954	1,590,007	1,475,899	562,219	913,680	114,108	26,131	39,437	48,540	144
887,848	889,287	887,848	79,723	809,564	808,125	565,790	242,335	1,439	1,439			145
1,164,460	1,540,758	1,164,460	55,074	1,485,684	1,109,386	682,207	427,179	376,298	13,507	197,210	165,581	146
450,089	466,339	450,339	21,112	445,227	429,227	404,647	24,580	16,030	6,000		10,000	147
992,345	992,921	992,345	270,873	722,048	721,472	702,385	19,087	576			576	148
473,772	476,772	473,772	30,341	446,431	443,431	352,610	90,821	3,000			3,000	149
829,370	862,822	829,370	209,526	653,296	619,844	494,577	125,267	33,452	35	5,592	27,825	150
595,609	648,096	595,609	99,217	548,879	496,392	431,911	64,481	52,487			52,487	151

⁵ Exclusive of general transfers between minor offices and accounts.⁶ The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,299, due to an imperfect sinking fund report.⁷ Corporate receipts are the total receipts of Table 4, less the service transfers and refunds included therein.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ¹	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
	Grand total.....		\$870,453,086	\$153,137,302	\$145,150,715	\$1,168,741,103	\$108,709,490	\$907,332,749	\$152,677,475
	Group I.....		595,232,275	101,276,404	98,085,575	794,594,254	68,933,927	624,493,690	101,145,248
	Group II.....		128,486,565	29,293,505	21,370,884	179,150,954	16,586,841	133,761,194	28,803,419
	Group III.....		85,643,322	12,553,915	13,617,896	111,815,133	12,966,226	86,174,649	12,674,258
	Group IV.....		61,090,924	10,013,478	12,076,360	83,180,762	10,222,996	62,903,216	10,054,550

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.		\$341,259,515	\$57,526,496	\$17,324,784	\$416,110,795	\$10,927,254	\$347,657,045	\$57,526,496
	City government.....	Dec. 31, 1904	316,689,587	32,207,890	13,647,783	362,545,260	8,573,614	328,532,175	25,439,471
	Library.....	Dec. 31, 1904	3,688		15,448	19,136	9,732		9,404
	Sinking funds.....	Dec. 31, 1904	16,577,870	24,565,001	1,795,275	42,938,146	396,120	12,298,120	30,243,506
	Public trust funds.....	Dec. 31, 1904	2,387,858	743,605	380,221	3,511,684	457,465	1,221,100	1,833,119
	Private trust accounts ¹	Dec. 31, 1904	109,825	10,000	489,020	608,845	548,690	60,155	
		Dec. 31, 1904	5,490,687		997,637	6,487,724	941,633	5,536,091	10,000
2	Chicago, Ill.		61,691,616	2,412,550	15,924,622	80,028,788	13,173,661	64,442,577	2,412,550
	City government.....	Dec. 31, 1904	36,530,758	1,532,907	6,118,534	44,182,199	3,696,243	39,865,736	620,220
	Schools.....	June 30, 1904	12,303,600	26,005	2,729,268	15,058,873	3,725,789	10,776,432	556,652
	Parks.....	Dec. 31, 1904	5,837,748	107,687	2,900,342	8,845,777	2,258,973	6,586,804	
	Sanitary districts.....	Dec. 31, 1904	4,853,001	49,180	2,191,505	7,098,686	1,873,825	5,221,861	3,000
	Sinking funds.....	Dec. 31, 1904	689,560		1,351,354	2,040,914	1,147,600	234,121	659,138
	Investment funds.....	May 30, 1904	55,206		30,705	85,911	3,965		81,946
	Public trust funds.....	Dec. 31, 1904	505,237	696,771	303,534	1,505,562	209,412	804,611	491,539
	Private trust accounts.....	Dec. 31, 1904	911,486		299,380	1,210,866	257,854	953,012	
3	Philadelphia, Pa.		41,076,305	5,798,021	23,456,226	70,330,552	10,940,590	54,491,941	5,798,021
	City government.....	Dec. 31, 1904	33,786,450	5,064,951	20,163,995	59,015,396	9,442,524	48,850,527	722,245
	Library.....	Dec. 31, 1904	162,423		2,641	165,069	10,026	5,125	149,918
	Museum.....	Dec. 31, 1904	125,239		15,872	141,111	25,583	62,688	52,840
	Special assessment funds.....	Dec. 31, 1904	220,480			220,480		220,480	
	Poor district.....	Mar. 29, 1905	67,064	2,929	9,383	79,376	7,943	66,980	4,453
	Sinking funds.....	Apr. 15, 1905							
	Public trust funds.....	Dec. 31, 1904	4,206,704	555,293	2,620,928	7,382,925	33,317	2,722,964	4,626,644
	Private trust accounts.....	Dec. 31, 1904	2,389,185	174,848	365,558	2,929,591	387,342	2,300,428	241,821
		Dec. 31, 1904	118,755		277,849	396,604	133,855	262,749	
4	St. Louis, Mo.		21,497,822	2,373,157	7,597,383	31,468,362	7,646,374	21,445,959	2,376,029
	City government.....	Apr. 10, 1905	14,505,913	1,255,509	5,516,680	21,278,102	5,779,243	14,513,688	985,171
	Schools.....	June 30, 1905	2,852,078	20,864	555,205	3,428,147	201,275	3,139,842	87,030
	Library.....	Apr. 10, 1905	80,956	77,855	38,215	197,026	17,622	9,536	160,868
	Clerk of court fee funds.....	Dec. 31, 1904	83,168	5,181		88,349		83,682	4,667
	Collectors' commissions.....	Mar. 5, 1905	101,585	29,426		131,011		85,682	45,329
	Lafayette Park funds.....	Mar. 31, 1905	606	50	150	806	50	756	
	Board of public improvements.....	Apr. 10, 1905	3,064,117			3,064,117		3,012,916	51,201
	Sinking funds.....	Apr. 10, 1905	193,500	900,000	1,357,465	2,450,965	1,497,557		953,408
	Investment funds.....	Apr. 10, 1905	191,183	1,066	806	193,055	3,354	110,346	79,355
	Public trust funds.....	June 30, 1905		83,206	22,657	105,863	877	104,986	
	Private trust funds.....	Apr. 10, 1905			2,003	2,003	1,748	255	
	Private trust accounts.....	Apr. 10, 1905	424,716		104,202	528,918	144,648	384,270	
5	Boston, Mass.		38,205,561	8,753,359	5,579,227	52,538,147	5,486,760	38,268,028	8,753,359
	City government.....	Jan. 31, 1905	36,531,855	5,489,374	2,057,779	44,079,008	3,034,058	37,688,047	3,356,903
	County.....	Jan. 31, 1905	1,393,788	59,184	3,493	1,456,465	3,763	226,393	1,226,309
	Overseers of poor.....	Jan. 31, 1905	131,610	42,090	2,946	176,646	8,257	37,104	131,285
	Sinking funds.....	Jan. 31, 1905		2,708,000	2,870,888	5,578,888	1,572,113	47,713	3,959,062
	Public trust funds.....	Jan. 31, 1905	105,677	454,711	239,206	799,594	468,706	251,088	79,800
	Private trust accounts.....	Jan. 31, 1905	42,631		404,915	447,546	399,863	47,683	
6	Baltimore, Md.		11,778,174	4,500,824	1,680,683	17,959,681	758,009	12,700,848	4,500,824
	City government.....	Dec. 31, 1904	10,431,648	1,325,782	1,424,067	13,181,497	373,099	9,626,689	3,181,709
	Sinking funds.....	Dec. 31, 1904	1,295,956	3,174,944	255,980	4,726,880	384,303	3,074,061	1,288,516
	Investment funds.....	Dec. 31, 1904		98		98		98	
	Public trust funds.....	Dec. 31, 1904	50,570		636	51,206	607		50,599
7	Cleveland, Ohio.		11,285,891	3,976,898	6,774,621	22,037,410	6,371,453	11,688,817	3,977,140
	City government.....	Dec. 31, 1904	5,845,350	3,327,260	4,239,200	13,411,810	4,201,486	8,899,667	310,657
	Schools.....	Aug. 31, 1904	2,493,315	227,864	906,442	3,627,621	1,248,203	2,290,818	88,600
	Library.....	Dec. 31, 1904	247,302	22,343	325,214	594,859	292,036	290,323	12,500
	Sinking funds.....	Dec. 31, 1904	2,518,521	399,431	922,933	3,840,885	301,466	47,935	3,491,454
	Public trust funds.....	Dec. 31, 1904	120,334		66,459	186,793	67,584	45,310	73,899
	Private trust accounts.....	Dec. 31, 1904	61,069		314,373	375,442	260,678	114,764	
8	Buffalo, N. Y.		12,613,694	3,622,267	406,070	16,642,031	645,654	12,373,393	3,622,984
	City government.....	June 30, 1905	6,926,849	2,701,748		9,628,597		8,618,365	1,010,232
	Library and museum.....	Dec. 31, 1904	111,612		10,289	121,901	12,544	8,495	100,862
	Buffalo Historical Society.....	Dec. 31, 1904	9,811	34	4,381	14,226	3,871		10,355
	Sinking funds.....	June 30, 1905	2,020,314	917,711	228,958	3,156,983	489,897	188,700	2,488,886
	Public trust funds.....	June 30, 1905	67,361	2,774	113,179	183,314	106,032	64,133	13,149
	Private trust funds.....	June 30, 1905	3,296,495		14,600	3,311,095	9,560	3,301,535	
	Private trust accounts.....	June 30, 1905	181,252		34,663	215,915	23,750	192,165	
9	San Francisco, Cal.		12,617,740	50,674	6,691,635	19,360,049	1,838,038	17,371,337	50,674
	City government.....	June 30, 1905	12,347,740	46,755	6,590,640	18,985,135	1,852,438	17,127,338	5,359
	Sinking funds.....	June 30, 1905	4,000	3,919	7,315	15,234	1,919	13,315	
	Public trust funds.....	June 30, 1905	82,397		20,238	102,635	18,522	38,768	
	Private trust accounts.....	June 30, 1905	183,603		73,442	257,045	65,159	191,886	45,315

¹ Exclusive of general transfers between minor offices and accounts.² The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.³ Included in city cash.⁴ Not included in city cash.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ²	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
10	Pittsburg, Pa.		\$10,779,517	\$2,804,281	\$4,071,024	\$17,654,822	\$4,614,658	\$10,214,494	\$2,804,281
	City government.	Jan. 31, 1905	7,617,527	2,488,263	3,176,269	13,282,059	3,733,363	9,232,678	316,018
	Schools.	Jan. 31, 1905	2,002,173	4,460	484,045	2,490,678	472,208	943,470	1,075,000
	Library.	Jan. 31, 1905	181,507		25,522	207,029	21,540	27,489	158,000
	Sinking funds.	Jan. 31, 1905	976,809	311,558	384,197	1,672,564	386,246	9,666	1,255,263
	Public trust funds.	Jan. 31, 1905	1,501		991	2,492	1,301	1,191	
11	Cincinnati, Ohio.		10,669,453	3,665,549	3,331,472	17,666,474	2,492,218	11,508,703	3,665,553
	City government.	Dec. 31, 1904	6,424,786	1,940,876	2,323,740	10,689,402	1,251,939	8,987,782	449,081
	Schools.	Aug. 31, 1904	1,016,511	70,459	12,796	1,099,766	6,528	1,081,955	11,283
	University.	Dec. 31, 1904	147,367	7,400	17,137	171,904	22,215	42,875	106,814
	Sinking funds.	Dec. 31, 1904	2,925,273	449,036	834,153	4,208,462	1,135,132	40,864	3,032,466
	Investment funds.	Dec. 31, 1904		1,154,831	33,750	1,188,581		1,188,581	
	Public trust funds.	Dec. 31, 1904	74,744	42,947	16,829	134,520	14,708	54,503	65,309
	Private trust funds.	Dec. 31, 1904	80,772		93,067	173,839	61,696	112,143	
12	Detroit, Mich.		6,860,265	1,330,747	2,256,043	10,447,055	1,924,625	7,196,404	1,326,026
	City government.	June 30, 1905	5,072,734	482,113	1,417,087	6,971,934	939,180	5,576,145	456,609
	House of correction.	Dec. 31, 1904	191,027	28,000	51,906	270,933	82,367	188,566	
	Waterworks.	June 30, 1905	657,511	389,025	50,868	1,097,404	218,723	803,681	75,000
	Harbort fund.	June 30, 1905	3,960		822	4,782	762	4,020	
	Sinking funds.	June 30, 1905	723,957	431,609	698,176	1,853,742	661,860	401,676	790,206
	Public trust funds.	Aug. 31, 1904	8,116		17,874	25,990	7,017	14,762	4,211
	Private trust accounts.	June 30, 1905	202,900		19,310	222,270	14,716	207,554	
13	Milwaukee, Wis.		8,815,258	907,723	969,930	10,692,911	813,800	9,100,918	778,193
	City government.	Dec. 31, 1904	7,574,804	892,797	171,498	8,639,099	142,291	8,447,809	48,999
	Schools.	July 15, 1904	918,572	12,132	479,923	1,410,627	372,292	527,612	510,723
	Library.	Aug. 31, 1904	67,291	692	44,167	112,150	40,142	13,921	58,087
	Museum.	Aug. 31, 1904	28,174	88	13,539	41,801	12,312	1,910	27,579
	City service board.	Dec. 31, 1904	4,154		604	4,658	373	285	4,000
	Parks.	Mar. 4, 1905	83,708	152	91,374	175,234	75,371	7,863	92,000
	Public trust funds.	Aug. 31, 1904	58,805	1,862	45,940	106,607	44,902	24,900	36,805
	Private trust accounts.	Apr. 30, 1905							
		Aug. 31, 1904	79,750		122,985	202,735	126,117	76,618	
14	New Orleans, La.		6,081,464	3,553,858	2,021,855	11,657,177	2,100,833	6,003,226	3,553,118
	City government.	Dec. 31, 1904	1,853,471	2,772,700	628,599	5,254,770	553,202	4,696,666	4,902
	Board of liquidation.	Dec. 31, 1904	2,797,723	766,000	1,297,335	4,861,058	1,474,417	996,515	2,390,126
	Schools.	Dec. 31, 1904	599,127			599,127		170,846	422,281
	Library.	Dec. 31, 1904	15,289	7,770	3,245	26,304	12,324	4,565	9,415
	Parks.	Sept. 5, 1904	48,049		11,954	60,003	5,128	24,875	30,000
	Court house commission.	Dec. 31, 1904	125		19,164	19,289	4,259	30	15,000
	Metropolitan police tax.	Dec. 31, 1904	140		2,921	3,061	2,584		477
	Fire department.	Dec. 31, 1904	267,874		9,996	277,870	2,811	59	275,000
	Board of health.	Dec. 31, 1904	55,336		4,579	59,915	2,609	38,418	18,888
	Drainage board.	Dec. 31, 1904	73,052	676	6,720	80,448	2,241	1,441	76,766
	Alms house.	Dec. 31, 1904	10,694		1,029	11,723	2,471	1,752	7,500
	Police commission.	Jan. 14, 1905	242,961	155	5,059	248,175	3,464	3,219	241,432
	Police pension.	Jan. 14, 1905	1,885		801	2,686	1,246	1,285	155
	Public trust funds.	Dec. 31, 1904	61,865	6,557	12,092	80,514	11,168	8,230	61,116
	Private trust accounts.	Dec. 14, 1904			18,361	72,234	22,909	49,325	
		Dec. 31, 1904	53,873						

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.		\$12,796,244	\$1,023,210	\$502,754	\$14,322,208	\$377,970	\$12,921,028	\$1,023,210
	City government.	June 30, 1905	11,224,729	1,023,160	263,192	12,511,081	126,003	12,363,866	21,212
	Library.	June 30, 1905	1,947		7,235	9,182	6,124	3,008	50
	Interest funds.	June 30, 1905	464,848		1,357	466,205	1,357		464,848
	Incidental bond funds.	June 30, 1905			764	764	48		716
	Sinking funds.	June 30, 1905	501,134		6,791	567,925	32,391		535,534
	Public trust funds.	June 30, 1905	40,685	50	694	41,429	2,251	38,328	850
	Private trust funds.	June 30, 1905	151,837		64,606	216,443	41,912	174,531	
	Private trust accounts.	June 30, 1905	351,064		158,115	509,179	167,884	341,295	
16	Newark, N. J.		12,336,625	6,543,211	1,110,155	19,989,991	280,929	13,190,247	6,518,815
	City government.	Dec. 31, 1904	9,928,623	4,546,361	392,383	14,867,367	2,470	12,861,513	2,003,384
	Schools.	Dec. 31, 1904	1,358,787	3,171	27,053	1,389,011	6,024	5,002	1,377,985
	Library.	Dec. 31, 1904	59,156		4,180	63,336	537	3,897	58,902
	District courts.	Dec. 31, 1904	6,304	27,679		33,983		33,983	
	Sinking funds.	Nov. 30, 1904	831,157	1,880,000	530,648	3,241,805	152,704	14,687	3,074,414
	Public trust funds.	Dec. 31, 1904	13,141	86,000	16,857	115,998	23,119	88,749	4,130
	Private trust accounts.	Dec. 31, 1904	139,457		139,034	278,491	96,075	182,416	
17	Minneapolis, Minn.		5,444,130	267,307	699,950	6,411,387	712,948	5,431,132	267,307
	City government.	Dec. 31, 1904	5,269,952	207,132	698,498	6,175,582	708,393	5,407,014	60,175
	Sinking funds.	Dec. 31, 1904	174,178	60,175	1,452	235,805	4,555	24,118	207,132
18	Jersey City, N. J.		7,041,671	3,175,319	1,138,108	11,355,098	1,164,175	7,075,646	3,115,277
	City government.	Nov. 30, 1904	6,828,174	1,639,892	843,213	9,311,279	810,938	6,964,914	1,535,427
	Library.	Nov. 30, 1904	30,292		7,067	37,359	5,874	1,385	30,100
	District courts.	Nov. 30, 1904	6,960	12,003		18,963		18,963	
	Sinking funds.	Nov. 30, 1904	133,604	1,523,424	236,251	1,993,279	311,178	58,670	1,523,431
	Public trust funds.	Dec. 31, 1904	30,170		44,290	74,460	30,069	18,072	26,319
	Private trust accounts.	Nov. 30, 1904	12,471		7,287	19,758	6,116	13,642	

¹Exclusive of general transfers between minor offices and accounts.²The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ²	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
19	Louisville, Ky.								
	City government.	Aug. 31, 1904	\$5,582,594	\$1,100,503	\$623,543	\$7,306,640	\$477,920	\$5,716,108	\$1,112,612
	Schools.	June 30, 1904	2,238,212	900,658	150,667	3,289,537	151,735	3,082,302	55,500
	Library.	Aug. 31, 1904	615,841		140,594	756,435	124,780	168,692	462,963
	Special assessment funds.	Aug. 31, 1904	111,150		1,366	112,516	6,951	55,432	50,133
	House of refuge.	Aug. 31, 1904	373,962			373,962		373,962	
	Board of children's guardians.	Aug. 31, 1904	77,265		8,141	85,406	11,387	12,004	62,015
	Parks.	Aug. 31, 1904	2,597		1,478	4,075	1,113		2,962
	Waterworks.	Nov. 30, 1904	418,391	100,000		518,391		434,668	83,723
	Sinking funds.	Dec. 31, 1904	1,182,865	30,530		1,213,395		1,205,180	8,215
	Investment funds.	Dec. 31, 1904	454,944	11,940	314,466	781,350	177,278	322,944	281,128
	Public trust funds.	Aug. 31, 1904	100,000	57,375		157,375		57,375	100,000
	Private trust accounts.	Aug. 31, 1904	6,595		2,775	9,370	1,045	2,352	5,973
		Dec. 31, 1904	772		4,056	4,828	3,631	1,197	
20	Indianapolis, Ind.								
	City government.	Dec. 31, 1904	3,316,262	8,858	778,127	4,103,247	708,652	3,385,737	8,858
	Schools.	June 30, 1904	1,585,762	8,820	408,441	2,004,023	277,554	1,726,469	
	Library.	June 30, 1904	1,111,925		258,027	1,369,952	330,405	1,039,509	33
	Street improvement funds.	June 30, 1904	54,265	25	19,058	73,283	17,340	55,948	
	Sinking funds.	Dec. 31, 1904	490,198		71,323	561,521	68,087	493,434	
	Public trust funds.	Dec. 31, 1904	28,138		2,691	30,829	2,379	28,450	
		Dec. 31, 1904	45,034	13	18,587	63,634	12,887	41,927	8,820
21	Providence, R. I.								
	City government.	Sept. 30, 1904	4,708,079	3,787,901	686,276	9,242,256	701,428	4,754,957	3,785,871
	Sinking funds.	Sept. 30, 1904	4,410,357	2,085,160	221,593	6,717,110	279,354	4,679,488	1,758,268
	Public trust funds.	Sept. 30, 1904	159,164	1,395,621	364,908	1,919,683	315,083	8,800	1,595,794
	Private trust accounts.	Jan. 1, 1905	197,385	307,120	80,369	584,874	86,925	66,140	431,809
		Sept. 30, 1904	1,183		19,406	20,589	20,066	523	
22	St. Paul, Minn.								
	City government.	Dec. 31, 1904	5,095,898	116,137	484,984	5,697,019	622,601	4,958,281	116,137
	Sinking funds.	Dec. 31, 1904	5,015,040	62,319	480,342	5,557,701	599,528	4,900,640	57,533
	Private trust accounts.	Dec. 31, 1904	38,516	53,818	4,112	96,446	22,988	14,854	58,604
		Dec. 31, 1904	42,342		530	42,872	85	42,787	
23	Rochester, N. Y.								
	City government.	Dec. 31, 1904	8,511,003	1,254,009	2,030,167	11,795,179	887,892	9,553,278	1,254,009
	Fiscal agent.	Dec. 31, 1904	8,421,893	760,159	654,899	9,836,951	233,275	9,106,085	497,591
	Sinking funds.	Dec. 31, 1904			624,193	624,193			624,193
	Investment funds.	Dec. 31, 1904		150,000	387,168	537,168	396,248	14,695	126,225
	Public trust funds.	Dec. 31, 1904	89	343,850	80,813	424,752		424,752	
	Private trust accounts.	Dec. 31, 1904	87,455		282,301	369,756	256,074	107,682	6,000
		Dec. 31, 1904	1,566		793	2,359	2,295	64	
24	Kansas City, Mo.								
	City government.	Apr. 17, 1905	7,115,440	419,726	2,243,153	9,778,319	1,739,188	7,619,405	419,726
	Special tax department.	Apr. 17, 1905	2,948,558	404,877	1,492,656	4,846,091	1,002,468	3,839,213	4,410
	Schools.	June 30, 1905	1,380,865			1,380,865		1,370,124	10,741
	Parks.	June 30, 1905	1,103,007	14,849	259,267	1,383,123	392,973	990,150	
	Sinking funds.	Apr. 17, 1905	384,866		23,336	408,202		13,742	394,460
	Private trust accounts.	Apr. 17, 1905	265,312		320,970	586,282	230,145	346,022	10,115
		Apr. 17, 1905	1,026,832		146,924	1,173,756	113,602	1,060,154	
25	Toledo, Ohio.								
	City government.	Dec. 31, 1904	2,610,273	950,398	905,233	4,465,904	327,420	3,188,086	950,398
	Schools.	Aug. 31, 1904	1,633,003	715,767	503,914	2,852,684	254,952	2,360,995	237,637
	University fund.	Dec. 31, 1904	525,716		299,905	825,621	12,442	813,179	
	Sinking funds.	Dec. 31, 1904	16,418		8,429	24,847	12,027	2,649	10,171
	Investment funds.	Dec. 31, 1904	408,108	226,127	73,383	707,618	31,407	1,198	675,013
	Public trust funds.	Dec. 31, 1904		2,940		2,940		2,940	
	Private trust accounts.	Dec. 31, 1904	23,479	5,564	9,392	38,435	6,911	3,947	27,577
		Dec. 31, 1904	3,549		10,210	13,759	9,681	4,078	
26	Denver, Colo.								
	City government.	Dec. 31, 1904	5,516,732	1,306,171	840,033	7,662,936	699,092	5,826,512	1,137,332
	Schools.	June 30, 1904	4,116,469	1,262,320	548,773	5,927,562	246,924	5,609,308	71,330
	Treasurer's fee funds.	June 30, 1904	1,060,866		100,694	1,161,560	81,265	14,293	1,066,002
	Sinking funds.	Dec. 31, 1904	17,531	41,614		59,145	13,926	45,219	
	Private trust accounts.	Dec. 31, 1904	213,359	2,237	150,214	365,810	335,544	30,266	
		Dec. 31, 1904	108,507		40,352	148,859	21,433	127,426	
27	Allegheny, Pa.								
	City government.	Feb. 28, 1905	3,982,942	451,978	741,428	5,176,348	539,382	4,186,488	450,478
	Schools.	June 1, 1905	3,152,493	320,347	221,428	3,694,268	447,115	3,117,022	130,131
	Sinking funds.	Feb. 28, 1905	804,449	1,500	359,554	1,165,503	75,349	1,065,154	25,000
		Feb. 28, 1905	26,000	130,131	160,446	316,577	16,918	4,312	295,347
28	Columbus, Ohio.								
	City government.	Dec. 31, 1904	4,172,869	5,174,272	368,906	9,716,047	\$ 500,486	4,017,186	5,198,375
	Schools.	Aug. 31, 1904	1,942,311	2,741,938	162,368	4,846,677	420,032	2,035,316	2,391,329
	Sinking funds.	Dec. 31, 1904	894,699	41,350	89,352	1,025,401	56,370	969,031	
	Public trust funds.	Dec. 31, 1904	1,298,714	2,390,924	110,296	3,799,934	18,595	980,318	2,801,021
	Private trust funds.	Dec. 31, 1904	8,439		3,600	12,039	2,268	3,746	6,025
	Private trust accounts.	Dec. 31, 1904	27,375		27,375			27,375	
		Dec. 31, 1904	1,331		3,290	4,621	3,221	1,400	
29	Worcester, Mass.								
	City government.	Nov. 30, 1904	4,474,501	593,238	1,005,617	6,073,356	764,702	4,715,416	593,238
	Sinking funds.	Nov. 30, 1904	4,137,187	566,877	296,716	5,000,780	431,434	4,496,956	72,390
	Public trust funds.	Nov. 30, 1904	333,727		487,446	821,173	120,774	179,551	520,848
		Nov. 30, 1904	3,587	26,361	221,455	251,403	212,494	38,909	
30	Los Angeles, Cal.								
	City government.	Nov. 30, 1904	5,605,672	197,904	2,483,827	8,287,403	1,603,393	6,501,601	182,409
	Schools.	June 30, 1904	4,558,582	197,904	2,326,336	7,082,822	1,252,259	5,795,163	35,400
	Public trust funds.	Nov. 30, 1904	705,721		119,398	825,619	160,587	520,407	144,025
	Private trust accounts.	Nov. 30, 1904	7,128		5,441	12,569	6,298	3,887	2,384
		Nov. 30, 1904	334,241		32,152	366,393	184,249	182,144	
31	Memphis, Tenn.								
	City government.	Dec. 31, 1904	1,937,579	243,394	590,740	2,771,713	416,374	2,151,945	203,394
	Schools.	June 30, 1904	1,196,484	178,265	217,838	1,592,587	188,701	1,358,659	45,227
	Library.	Dec. 31, 1904	266,646	1,040		267,686	20,990	198,196	48,500
	Waterworks.	June 30, 1904	9,516		6,350	15,866	3,518	12,343	
	Parks.	Dec. 31, 1904	407,355	54,167	106,843	568,365	21	568,344	
	Sinking funds.	Dec. 31, 1904	57,578		57,578		9,101	4,477	44,000
		Dec. 31, 1904		9,922	259,709	269,631	194,043	9,921	65,667

¹ Exclusive of general transfers between minor offices and accounts.² The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.³ Discrepancy of \$40,000 between cash on hand at close of 1903 and at beginning of 1904. Amount in custody of Library Commission, which refused information.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ²	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
32	Omaha, Nebr.		\$3,556,543	\$940,700	\$908,144	\$5,405,387	\$874,880	\$3,799,373	\$731,134
	City government.....	Dec. 31, 1904	2,309,694	861,441	595,586	3,766,721	462,738	3,303,983	87,665
	Schools.....	June 30, 1904	718,993	77,609	245,351	1,041,953	162,858	231,918	647,177
	Parks.....	June 30, 1904	18,317	1,650	5,033	25,000	.....	.....	25,000
	Sinking funds.....	June 30, 1904	54,007	.....	3,658	57,665	1,220	.....	56,445
	Investment funds.....	June 30, 1904	258	.....	2,498	2,756	240	.....	2,512
	Public trust funds.....	Dec. 31, 1904	2,267	.....	2,109	4,376	1,349	3,027	.....
	Private trust accounts.....	Dec. 31, 1904	453,007	.....	53,909	506,916	246,475	260,441	.....
33	New Haven, Conn.		2,716,874	664,665	249,703	3,631,242	222,590	2,743,787	664,865
	City government.....	Dec. 31, 1904	2,070,916	574,370	219,639	2,864,985	121,391	2,655,929	87,665
	Schools.....	Dec. 31, 1904	455,377	.....	1,687	457,064	5,162	11,755	440,147
	Library.....	Dec. 31, 1904	24,276	.....	1,150	25,426	2,313	1,150	21,963
	Clerk of court fee funds.....	Dec. 31, 1904	8,580	6,205	2,033	16,818	1,599	15,219	.....
	Parks.....	Dec. 31, 1904	25,994	.....	1,258	27,252	801	7,451	19,000
	Sinking funds.....	Dec. 31, 1904	96,250	72,000	628	168,878	70,321	3,382	95,175
	Public trust funds.....	Dec. 31, 1904	35,481	12,090	23,248	70,819	21,003	48,901	915
34	Syracuse, N. Y.		6,048,240	119,504	422,976	6,590,720	536,132	5,935,084	119,504
	City government.....	Dec. 31, 1904	5,886,810	105,118	340,499	6,332,427	446,740	5,871,301	14,386
	Town accounts.....	Dec. 31, 1904	41,845	.....	.....	41,845	.....	18,189	23,656
	Overseer of poor.....	Dec. 31, 1904	10,485	.....	479	10,964	7,165	2,545	1,254
	Sinking funds.....	Dec. 31, 1904	84,600	.....	30,509	115,109	36,134	190	78,785
	Public trust funds.....	Dec. 31, 1904	20,468	14,386	37,461	72,315	44,975	25,917	1,423
	Private trust accounts.....	Dec. 31, 1904	4,032	.....	14,028	18,060	1,118	16,942	.....
35	St. Joseph, Mo.		1,338,349	187,365	582,243	2,107,957	258,319	1,662,277	187,361
	City government.....	Apr. 16, 1905	889,966	150,690	394,687	1,432,343	95,237	1,332,606	4,500
	Schools.....	June 30, 1905	336,824	34,394	44,346	415,564	124,898	289,035	1,631
	Library.....	Apr. 30, 1905	25,079	650	288	26,017	149	25,868	.....
	Police.....	Apr. 16, 1905	72,759	.....	1	72,760	1,530	226	71,004
	Sinking funds.....	Apr. 16, 1905	1,020	1,631	142,761	145,412	33,801	2,636	108,975
	Public trust funds.....	Dec. 31, 1904	1,444	.....	1,329	2,773	842	680	1,261
	Private trust accounts.....	Apr. 16, 1905	11,257	.....	1,831	13,088	1,862	11,226	.....
36	Scranton, Pa.		1,590,481	115,701	387,019	2,093,201	609,369	1,371,131	115,701
	City government.....	Apr. 3, 1905	666,373	83,303	97,373	847,049	101,934	745,115	.....
	Schools.....	June 3, 1905	541,123	32,398	14,467	587,988	104,304	483,684	.....
	Poor district.....	Dec. 3, 1904	230,520	.....	127,514	258,034	222,437	135,597	.....
	Sinking funds.....	Apr. 3, 1905	152,465	.....	135,497	287,962	168,846	3,416	115,701
	Private trust accounts.....	Apr. 3, 1905	152,465	.....	12,168	12,168	8,849	3,319	.....
37	Paterson, N. J.		5,906,771	82,945	448,271	6,437,987	367,111	5,991,931	78,945
	City government.....	Mar. 30, 1905	5,714,015	82,945	96,516	5,893,476	39,662	5,853,814	.....
	Manual training school.....	Mar. 20, 1905	2,469	.....	913	3,382	1,382	1,000	1,000
	Library.....	Jan. 31, 1905	125,395	.....	24,172	149,567	71,361	67,206	11,000
	Parks.....	Mar. 20, 1905	25,729	.....	156	25,885	598	287	25,000
	Sinking funds.....	Mar. 20, 1905	39,000	.....	322,956	361,956	250,387	69,624	41,945
	Private trust accounts.....	Mar. 20, 1905	163	.....	3,558	3,721	3,721	.....	.....
38	Fall River, Mass.		3,206,405	564,140	507,982	4,278,527	380,967	3,334,046	563,514
	City government.....	Dec. 31, 1904	3,142,482	345,992	132,776	3,621,250	140,708	3,261,788	218,754
	Sinking funds.....	Dec. 31, 1904	61,328	211,000	373,435	645,763	238,942	67,259	338,562
	Public trust funds.....	Dec. 31, 1904	2,595	7,148	1,301	11,044	1,317	4,529	5,198
	Private trust accounts.....	Dec. 31, 1904	2,595	.....	470	470	.....	470	.....
39	Portland, Oreg.		3,814,388	4,949	631,545	4,450,882	815,421	3,630,512	4,949
	City government.....	Dec. 31, 1904	2,619,675	1,000	423,891	3,044,566	441,270	2,599,347	3,949
	Schools.....	Dec. 17, 1904	618,387	3,949	4,324	626,660	8,012	618,648	.....
	Port of Portland.....	Sept. 30, 1904	568,751	.....	21,435	590,186	207,857	382,329	.....
	Park music fund.....	Dec. 31, 1904	4,540	.....	249	4,789	651	3,138	1,000
	Sinking funds.....	Dec. 31, 1904	.....	.....	179,824	179,824	155,644	24,180	.....
	Public trust funds.....	Dec. 31, 1904	2,005	.....	1,768	3,773	1,987	1,786	.....
	Private trust accounts.....	Dec. 31, 1904	1,030	.....	54	1,084	.....	1,084	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.		\$2,390,521	\$245,275	\$294,678	\$2,930,474	\$611,675	\$2,073,524	\$245,275
	City government.....	Dec. 31, 1904	2,377,699	151,275	280,793	2,815,767	604,861	2,070,957	139,949
	Library.....	Dec. 31, 1904	12,822	.....	7,266	20,088	6,521	2,567	11,000
	Sinking funds.....	Dec. 31, 1904	.....	94,000	619	94,619	293	.....	94,326
41	Albany, N. Y.		2,433,985	597,086	410,053	3,441,124	314,356	2,529,682	597,086
	City government.....	Dec. 31, 1904	2,389,137	263,750	284,231	2,937,118	158,273	2,445,509	338,336
	Sinking funds.....	Dec. 31, 1904	.....	333,246	58,709	391,955	93,706	37,231	261,018
	Investment funds.....	Dec. 31, 1904	.....	90	.....	90	.....	90	.....
	Public trust funds.....	Dec. 31, 1904	9,488	.....	64,427	73,915	68,266	12,917	2,732
	Private trust accounts.....	Dec. 31, 1904	35,360	.....	2,686	38,046	4,111	33,935	.....
42	Cambridge, Mass.		4,248,034	1,034,185	255,471	5,537,690	367,053	4,136,452	1,034,185
	City government.....	Nov. 30, 1904	3,792,270	540,459	186,946	4,619,675	92,129	3,927,127	500,419
	Sinking funds.....	Nov. 30, 1904	453,397	487,000	60,430	1,000,827	264,400	208,938	527,489
	Public trust funds.....	Nov. 30, 1904	2,367	6,726	8,095	17,188	10,524	387	6,277
43	Seattle, Wash.		5,116,651	.....	1,227,762	6,344,413	864,702	5,479,711	.....
	City government.....	Dec. 31, 1904	4,379,601	.....	816,574	5,196,175	775,943	4,420,232	.....
	Schools.....	June 30, 1904	604,730	.....	392,806	1,087,536	65,201	1,022,335	.....
	Investment funds.....	Dec. 31, 1904	.....	.....	.....	.....	.....	.....	.....
	Public trust funds.....	Dec. 31, 1904	42,320	.....	18,332	60,702	23,558	37,144	.....
	Private trust accounts.....	Dec. 31, 1904	.....	.....	.....	.....	.....	.....	.....

¹ Exclusive of general transfers between minor offices and accounts.² The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ²	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
44	Grand Rapids, Mich.		\$2,278,154	\$775,325	\$516,833	\$3,570,312	\$732,847	\$2,075,963	\$761,502
	City government.	Apr. 15, 1905	1,843,018	544,423	380,813	2,768,254	484,857	2,040,975	242,422
	Schools.	Sept. 25, 1904	433,481		96,797	530,278	81,900	9,885	438,493
	Sinking funds.	Apr. 15, 1905		230,902	13,051	243,953	144,293	21,094	78,566
	Public trust funds.	Apr. 15, 1905	582		26,066	26,648	21,691	2,936	2,021
	Private trust accounts.	Apr. 15, 1905	1,073		106	1,179	106	1,073	
45	Dayton, Ohio.		1,830,321	292,708	561,944	2,684,973	647,756	1,744,509	292,708
	City government.	Dec. 31, 1904	1,030,353	161,358	270,051	1,461,762	382,064	1,004,320	75,378
	Schools.	Aug. 31, 1904	390,838	23,972	257,474	672,284	227,492	444,792	
	Library and museum.	Aug. 31, 1904	18,780		5,527	24,316	5,697	18,619	
	Sinking funds.	Dec. 31, 1904	385,509	75,378	25,768	486,655	29,592	251,053	206,010
	Public trust funds.	Dec. 31, 1904	4,832	32,000	3,124	39,956	2,911	25,725	11,320
46	Lowell, Mass.		3,623,873	170,367	264,783	4,050,023	235,546	3,653,110	170,367
	City government.	Dec. 31, 1904	3,531,267	98,782	255,335	3,885,384	166,477	3,610,148	108,759
	Library.	Dec. 31, 1904	17,513			17,513	64	1,449	16,000
	Sinking funds.	Dec. 31, 1904	66,758	70,210	9,448	146,416	69,005	33,963	43,448
	Public trust funds.	Dec. 31, 1904	8,335	1,375		9,710		7,550	2,160
47	Hartford, Conn.		3,296,131	1,193,646	689,541	5,179,318	557,358	3,392,056	1,229,904
	City government.	Mar. 31, 1905	1,513,513	1,035,778	34,745	2,584,036	9,119	2,571,692	3,225
	Schools.	June 1, 1905	571,351	16,304	47,504	635,159	31,605	383,272	220,282
	Bridge commission.	Sept. 1, 1904	690,369		222,039	912,403	104,899	40,254	767,255
	Waterworks.	Mar. 1, 1905	161,858	127,540	62,797	352,195	90,125	239,077	22,983
	Waterworks interest funds.	Mar. 31, 1905	26,969	145	120	27,225	225		27,000
	Parks.	Apr. 30, 1905	40,994	922	3,246	45,162	2,147	2,864	40,151
	Sinking funds.	Mar. 31, 1905	271,430	10,000	242,545	523,975	246,281	147,378	130,316
	Public trust funds.	June 1-20, 1905	19,656	2,957	76,545	99,158	72,957	7,519	18,682
48	Reading, Pa.		1,125,962	100,570	326,317	1,552,849	288,075	1,164,204	100,570
	City government.	Apr. 3, 1905	712,775	77,470	148,409	938,654	160,667	773,785	24,202
	Schools.	Feb. 21, 1905	303,155	23,100	31,381	447,636	59,466	387,775	395
	Sinking funds.	Apr. 3, 1905	10,557		144,827	155,384	79,306	105	75,973
	Private trust accounts.	Apr. 3, 1905	9,475		1,700	11,175	8,636	2,539	
49	Richmond, Va.		2,938,637	1,482,620	559,220	4,980,477	533,232	2,964,625	1,482,620
	City government.	Jan. 31, 1905	1,874,320	1,245,556	209,184	3,330,060	167,474	2,921,226	241,620
	Schools.	Dec. 31, 1904	214,297	764	2,328	217,389	2,133	41,749	173,507
	Sinking funds.	Jan. 31, 1905	849,431	235,300	346,268	1,430,999	362,966	560	1,067,473
	Public trust funds.	Jan. 31, 1905	292		237	529	249		280
	Private trust accounts.	Jan. 31, 1905	297		1,203	1,500	410	1,090	
50	Nashville, Tenn.		1,181,047	104,321	351,469	1,636,837	124,684	1,407,832	104,321
	City government.	Dec. 31, 1904	1,157,832	104,321	256,559	1,518,712	111,148	1,407,564	
	Library.	Dec. 31, 1904	10,110		745	10,855	587	268	10,000
	Sinking funds.	Dec. 31, 1904	13,105		94,165	107,270	12,949		94,321
51	Wilmington, Del.		1,024,758	415,102	78,511	1,518,371	84,261	1,020,008	414,102
	City government.	June 30, 1905	381,636	364,372	51,398	797,406	14,622	732,474	50,310
	Schools.	June 30, 1905	252,208		552	252,850	13,548	39,824	199,478
	Board of health.	Dec. 31, 1904	882		770	1,652	326		1,000
	Parks.	Dec. 31, 1904	18,919		14,650	33,569	5,775	2,374	25,420
	Waterworks.	Dec. 31, 1904	149,335	50,218		199,553		199,553	
	Public improvement funds.	Jan. 31, 1905	183,838	420	11,097	195,355	49,990	45,365	100,000
	Sinking funds.	June 30, 1905	37,850		44	37,894			37,894
	Public trust funds.	June 30, 1905		92		92		92	
52	Trenton, N. J.		2,737,072	658,183	583,956	3,979,211	565,355	2,700,506	713,350
	City government.	Feb. 28, 1905	2,057,818	542,819	29,637	2,630,274	130,326	2,412,426	87,522
	Schools.	June 30, 1905	262,093	607	31,061	293,761	1,064	110,416	182,281
	School of Industrial Arts.	June 30, 1905	10,430		63	10,493	60	6,833	3,600
	Library.	Feb. 28, 1905	16,334		10,019	26,353	10,410	1,600	14,343
	Waterworks.	Jan. 31, 1905	140,173	51,325	24,960	216,458	17,482	144,421	54,555
	Board of health.	Feb. 28, 1905	16,715		173	16,888		2,975	12,000
	Sinking funds.	Feb. 28, 1905	225,121	62,339	487,707	775,167	403,849	12,269	359,049
	Public trust funds.	Feb. 28, 1905		1,093		1,093		1,093	
	Private trust accounts.	Feb. 28, 1905	8,388		336	8,724	251	8,473	
53	Camden, N. J.		2,020,509	576,214	232,088	2,828,811	194,892	2,057,705	576,214
	City government.	June 30, 1905	1,391,667	502,714	87,438	1,981,819	76,551	1,836,768	68,500
	Schools.	June 30, 1905	530,883	5,000	27,544	563,427	63,336	157,040	343,051
	Library.	Dec. 31, 1904	46,061		22,004	68,065	2,505	55,560	10,000
	Board of health.	June 30, 1905	13,993		320	14,313	1,413	4,900	8,000
	Parks.	June 30, 1905	1,466		16,093	17,559			17,559
	Sinking funds.	June 30, 1905	14,000	68,500	78,047	160,547	30,376	1,067	129,104
	Public trust funds.	June 30, 1905	1,864		642	2,506	211	2,295	
	Private trust accounts.	June 30, 1905	20,575			20,575	20,500	75	
54	Bridgeport, Conn.		1,306,517	305,781	137,047	1,749,345	184,900	1,192,455	371,890
	City government.	Mar. 31, 1905	1,000,256	270,683	133,387	1,404,326	183,329	1,185,899	35,088
	Schools.	June 30, 1905	297,724			297,724			297,724
	Library.	May 31, 1905	5,387		1,128	6,515	103	6,407	
	Sinking funds.	Mar. 31, 1905	3,100	35,000	2,532	40,632	1,463		39,118
	Public trust funds.	Mar. 31, 1905	50	98		148		98	50
55	Troy, N. Y.		2,196,794	8,891	63,596	2,269,281	167,593	2,092,797	8,891
	City government.	Dec. 31, 1904	2,113,969	8,891	19,882	2,142,742	121,924	2,020,818	
	Schools.	July 31, 1904	59,343		319	59,662	1,760	57,902	
	Sinking funds.	Dec. 31, 1904	9,637		32,328	41,965	34,965		7,000
	Public trust funds.	Dec. 31, 1904			2,530	2,530		639	1,891
	Private trust funds.	Dec. 31, 1904	5,613		8,290	13,903	8,724	5,179	
	Private trust accounts.	Dec. 31, 1904	8,232		247	8,479	220	8,259	

¹ Exclusive of general transfers between minor offices and accounts.² The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ¹	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
56	Lynn, Mass.		\$2,466,822	\$625,856	\$562,442	\$3,655,120	\$465,600	\$2,563,664	\$625,856
	City government	Dec. 19, 1904	2,122,499	425,856	146,742	2,695,097	166,223	2,324,036	204,838
	Sinking funds	Dec. 19, 1904	338,715	200,000	260,229	798,944	153,512	224,814	420,618
	Public trust funds	Dec. 19, 1904	5,608		155,471	161,079	145,865	14,814	400
57	Des Moines, Iowa.		1,569,547		324,736	1,894,283	324,150	1,570,133	
	City government	Mar. 31, 1905	632,742		202,469	835,211	197,225	637,986	
	Schools	Sept. 1, 1904	469,795		98,753	568,548	110,006	458,542	
	Library	Dec. 31, 1904	104,660		8,565	113,225	9,086	104,139	
	Special assessment funds	Apr. 1, 1905	307,735			307,735		307,735	
	Parks	Apr. 3, 1905	53,020		13,608	66,628	5,297	61,331	
	Private trust accounts	Mar. 31, 1905	1,595		1,341	2,936	2,536	400	
58	New Bedford, Mass.		3,543,606	414,824	62,985	4,011,415	135,334	3,470,440	405,632
	City government	Dec. 5, 1904	3,308,711	316,021	36,644	3,661,376	126,880	3,421,454	113,042
	Sinking funds	Jan. 2, 1905	229,693	89,000	16,341	335,034	8,454	42,404	284,176
	Public trust funds	Dec. 5, 1904	5,202	9,803		15,005		6,591	8,414
59	Oakland, Cal.		2,278,009	101,484	1,017,157	3,397,250	139,497	3,156,269	101,484
	City government	June 30, 1905	791,463	101,484	125,891	1,018,838	112,100	905,916	822
	Schools	June 30, 1905	575,821		866,291	1,442,112	4,075	1,347,675	90,262
	Sanitary bond funds	June 30, 1905	3,668		2,261	5,929	2,515	3,414	
	Street improvement funds	June 30, 1905	898,910			898,910		898,910	
	Public trust funds	June 30, 1905	8,747		22,714	31,461	20,807	354	10,300
60	Springfield, Mass.		2,670,623	253,419	388,108	3,312,150	367,117	2,691,614	253,419
	City government	Dec. 10, 1904	2,491,044	178,419	330,202	2,999,665	311,957	2,604,826	82,882
	Sinking funds	Nov. 16, 1904	179,579	75,000	57,906	312,485	55,160	86,788	170,537
61	Lawrence, Mass.		2,436,222	164,211	76,316	2,676,749	45,501	2,467,037	164,211
	City government	Dec. 31, 1904	2,126,191	128,438	67,406	2,322,035	6,662	2,270,262	45,111
	Sinking funds	Dec. 31, 1904	309,951	28,522	8,910	347,383	38,839	191,825	116,719
	Public trust funds	Dec. 31, 1904	80	7,251		7,331		4,950	2,381
62	Somerville, Mass.		2,363,309	8,699	73,744	2,445,752	61,713	2,375,340	8,699
	City government	Dec. 31, 1904	2,362,991	8,699	73,052	2,444,742	60,953	2,375,090	8,699
	Public trust funds	Dec. 31, 1904	318		50	368	168	200	
	Private trust accounts	Dec. 31, 1904			642	642	592	50	
63	Savannah, Ga.		1,018,269	3,000	101,113	1,122,382	51,093	1,068,289	3,000
	City government	Dec. 31, 1904	1,006,805	3,000	101,076	1,110,881	51,008	1,059,873	
	Library	Dec. 31, 1904	3,964		37	4,001		916	3,000
	Private trust accounts	Dec. 31, 1904	7,500			7,500		7,500	
64	Hoboken, N. J.		1,372,041	340,766	41,325	1,754,132	194,359	1,219,007	340,766
	City government	May 4, 1905	891,672	253,077	34,262	1,179,011	77,783	1,013,539	87,689
	Schools	June 30, 1905	249,559	744	1,742	252,045	26,219	5,411	220,415
	Library	Apr. 20, 1905	13,722		19	13,741	109	913	
	Waterworks	Dec. 31, 1904	197,755		507	198,262	1,109	194,253	2,900
	Health department	Apr. 30, 1905	6,833		1,493	8,326	672	4,186	3,468
	Sinking funds	May 4, 1905	12,500	86,945	3,302	102,747	88,467	705	13,575
65	Peoria, Ill.		1,084,367	55,711	388,495	1,528,573	194,129	1,279,440	55,004
	City government	Dec. 31, 1904	600,055	40,566	43,368	743,999	30,005	699,039	14,345
	Schools	May 31, 1905	283,121		97,332	380,453	90,008	289,845	
	Library	May 31, 1905	17,743	800	2,434	20,977	1,627	1,681	17,669
	Board of examining engineers	Dec. 31, 1904	433	210	66	709		709	
	House of correction	Dec. 31, 1904	15,310	6,035	1,351	22,696	208	7,077	15,311
	Coliseum	Dec. 31, 1904	2,115		154	2,269		1,269	1,000
	Parks	May 31, 1905	97,014		45,893	142,907	65,918	76,989	
	Investment funds	Dec. 31, 1904	4,875		190,125	195,000		195,000	
	Public trust funds	Feb. 5, 1905	3,701	8,100	7,772	19,573	6,063	7,831	6,679
66	Duluth, Minn.		1,491,164	90,596	312,646	1,894,406	357,555	1,446,255	90,596
	City government	Dec. 31, 1904	1,161,792	78,122	181,311	1,421,225	263,470	1,101,591	56,164
	Schools	July 31, 1904	329,372	281	20,515	350,168	6,154	344,014	
	Sinking funds	Dec. 31, 1904		12,193	110,820	123,013	87,931	60	34,432
67	Evansville, Ind.		862,819	36,695	104,153	1,003,670	103,543	863,429	36,698
	City government	Aug. 31, 1904	477,508	35,538	43,218	556,264	25,387	529,717	1,160
	Schools	July 31, 1904	234,951			234,951		234,951	
	Waterworks	Aug. 31, 1904	110,982	800	28,275	139,257	49,196	90,061	
	Sinking funds	Aug. 31, 1904	31,524		5,001	36,525	4,911		31,614
	Investment funds	Aug. 31, 1904	422	1,160	6,125	7,707	5,277	2,430	
	Public trust funds	Aug. 31, 1904	2,205		18,534	20,739	15,772	1,043	3,924
	Private trust accounts	Aug. 31, 1904	5,227		3,000	8,227	3,000	5,227	
68	Utica, N. Y.		1,585,751	72,891	211,347	1,869,989	302,615	1,494,483	72,891
	City government	Sept. 30, 1904	1,522,560	57,335	169,811	1,749,706	272,582	1,461,568	15,556
	Town accounts	Mar. 1, 1905	55,892	5,556	31,523	92,971	21,470	14,166	57,335
	Investment funds	Sept. 30, 1904		10,000		10,000		10,000	
	Public trust funds	Jan. 9, 1905	5,861		1,000	6,861	1,300	5,561	
	Private trust accounts	Sept. 30, 1904	1,438		9,013	10,451	7,263	3,188	
69	Manchester, N. H.		1,221,206	98,949	219,278	1,639,433	207,512	1,232,972	98,949
	City government	Dec. 31, 1904	1,175,641	98,611	117,991	1,392,143	146,229	1,220,121	25,793
	Library	Dec. 31, 1904	1,759		917	2,676	919	319	1,438
	Sinking funds	Dec. 31, 1904	29,637		81,757	111,394	42,377	1,255	67,762
	Investment funds	Dec. 31, 1904							
	Public trust funds	Dec. 31, 1904	14,169	438	18,613	33,220	17,987	11,277	3,956

¹Exclusive of general transfers between minor offices and accounts.²The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ²	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
70	San Antonio, Tex.		\$858,922	\$293,327	\$384,541	\$1,536,790	\$303,302	\$953,020	\$280,468
	City government.	May 31, 1905	496,004	286,742	71,590	854,336	29,790	824,546	
	Schools.	Aug. 31, 1905	193,406		61,709	255,115	38,398	110,630	106,087
	Library.	May 31, 1905	7,980		5,705	13,685	5,064	515	8,106
	Sinking funds.	May 31, 1905	150,024		245,250	395,274	228,999		186,275
	Public trust funds.	Aug. 31, 1905	10,579	6,585	287	17,451	311	17,140	
	Private trust funds.	May 31, 1905	189			189		189	
	Private trust accounts.	May 31, 1905	740			740	740		
71	Elizabeth, N. J.		1,031,800	135,758	241,163	1,408,719	196,358	1,076,605	135,756
	City government.	June 30, 1905	974,158	100,875	183,619	1,258,650	148,045	1,075,725	34,880
	Sinking funds.	June 30, 1905	57,644	34,861	57,544	150,049	48,313	860	100,876
	Investment funds.	June 30, 1905		20		20		20	
72	Yonkers, N. Y.		2,442,584	873,099	248,689	3,064,372	249,261	2,440,142	374,969
	City government.	Feb. 28, 1905	1,663,957	240,151	52,062	1,956,170	40,126	1,777,602	138,442
	Schools.	Aug. 31, 1904	446,312	826	102,506	549,644	130,943	283,032	135,669
	Library.	Dec. 31, 1904	26,455		4,154	30,609	565	20,514	9,530
	Waterworks.	Nov. 30, 1904	290,341	107,122	13,845	411,308	44,501	348,572	18,235
	Volunteer fire department.	Mar. 10, 1905	1,529		109	1,638	87	1,551	
	Sinking funds.	Nov. 30, 1904		25,000	59,795	84,795	16,801		67,994
	Public trust funds.	Feb. 28, 1905	13,990		16,218	30,208	16,238	8,871	5,099
73	Waterbury, Conn.		1,242,806	85,191	199,683	1,527,680	134,940	1,307,549	85,191
	City government.	Dec. 31, 1904	1,207,052	25,477	161,743	1,394,272	71,431	1,263,127	59,714
	Clerk of court fee funds.	Dec. 31, 1904	4,726	7,714		12,440	1,516	10,924	
	Sinking funds.	Dec. 31, 1904	46	52,000	25,673	77,719	54,649	1,495	21,675
	Public trust funds.	Sept. 30, 1904							
		Dec. 31, 1904	30,932		12,267	43,249	7,344	32,003	3,902
74	Salt Lake City, Utah.		1,360,841	3,929	140,768	1,505,538	162,907	1,338,702	3,929
	City government.	Dec. 31, 1904	930,299	3,025	114,694	1,048,018	145,797	898,292	3,929
	Schools.	June 30, 1904	410,008	904	17,284	428,196	9,163	419,033	
	Sinking funds.	June 30, 1904	13,523		545	14,068	768	13,300	
	Private trust accounts.	Dec. 31, 1904	7,011		8,245	15,266	7,179	8,077	
75	Kansas City, Kans.		1,521,086		207,986	1,729,072	342,605	1,386,467	
	City government.	Mar. 31, 1905	820,292		139,898	960,190	267,032	693,158	
	Schools.	June 30, 1905	253,141		25,793	278,934	33,516	245,418	
	Sinking funds.	June 30, 1905	439,713		23,575	463,288	26,825	436,463	
	Public trust funds.	Mar. 31, 1905	3,634		9,276	12,910	8,421	4,489	
	Private trust accounts.	Mar. 31, 1905	4,306		9,444	13,750	6,811	6,939	
76	Erie, Pa.		930,120	81,713	235,280	1,247,113	190,822	974,578	81,713
	City government.	Mar. 31, 1905	485,704	63,088	26,816	575,608	46,371	523,667	5,580
	Schools.	June 5, 1905	271,283	13,046	20,313	304,647	14,874	289,773	
	Library.	June 5, 1905	13,964		1,878	15,842	2,753	43	13,046
	Waterworks.	Dec. 31, 1904	137,636		127,401	265,037	104,855	160,182	
	Sinking funds.	Mar. 31, 1905	17,525	5,579	56,881	79,985	18,232	729	61,024
	Public trust funds.	Dec. 31, 1904	4,003		1,991	5,994	3,737	194	2,063
77	Wilkesbarre, Pa.		501,793	722	47,251	549,766	58,007	491,037	722
	City government.	Apr. 3, 1905	298,330	718	34,176	333,224	30,405	302,815	4
	Schools.	June 5, 1905	186,463	4	9,090	195,557	14,119	181,438	
	Sinking funds.	Apr. 3, 1905	17,000		3,985	20,985	13,483	6,784	718
78	Norfolk, Va.		1,499,257	154,014	177,914	1,831,185	252,337	1,424,834	154,014
	City government.	June 30, 1905	1,499,257	73,984	154,279	1,727,520	222,656	1,424,834	80,030
	Sinking funds.	June 30, 1905		80,030	23,635	103,665	29,681		73,984
79	Charleston, S. C.		789,941	94,959	102,531	987,431	48,171	844,301	94,959
	City government.	Dec. 31, 1904	610,895	81,019	80,904	772,818	22,659	736,219	13,940
	Schools.	Dec. 31, 1904	66,355		260	66,615	299	139	66,177
	Chicora Park funds.	Dec. 31, 1904	5,400		9,532	14,932			
	Commissioners of Colonial Com-								
	mons.	Dec. 31, 1904	417		2,720	3,137	2,264	873	
	Forfeited land funds.	Dec. 31, 1904	47		205	252			
	Sinking funds.	Dec. 31, 1904	78		3,411	3,489	3,039	450	
	Public trust funds.	Dec. 31, 1904	106,749	13,940	6,499	126,188	4,726	106,620	14,842
80	Schenectady, N. Y.		1,854,173	177,479	274,758	2,306,410	414,409	1,714,522	177,479
	City government.	Dec. 31, 1904	1,849,891	56,340	146,845	2,053,076	226,398	1,705,539	121,139
	Sinking funds.	Dec. 31, 1904		121,139	123,967	245,106	184,685	4,081	56,340
	Public trust funds.	Dec. 31, 1904	4,282		3,946	8,228	3,226	4,902	
81	Houston, Tex.		1,329,707	230,562	264,682	1,824,951	345,267	1,250,702	228,982
	City government.	Dec. 31, 1904	1,141,745	230,562	212,206	1,584,513	335,664	1,248,849	
	Board of liquidation.	Dec. 31, 1904	181,505		51,381	232,886	8,836		224,050
	Library.	May 1, 1905	5,310		80	5,390	49	409	4,932
	Public trust funds.	May 1, 1905	278		272	550	300		
	Private trust accounts.	Dec. 31, 1904	869		743	1,612	468	1,144	
82	Harrisburg, Pa.		1,702,351	345,813	144,476	2,192,640	347,622	1,499,205	345,813
	City government.	Apr. 3, 1905	1,243,813	232,429	115,260	1,591,502	309,605	1,175,867	106,030
	Schools.	June 2, 1905	315,442	7,384		322,826	401	322,425	
	Park music funds.	Apr. 3, 1905	690		177	767	130	637	
	Sinking funds.	Apr. 3, 1905							
		June 2, 1905	130,600	98,200	6,938	235,738	30,567		205,171
	Investment funds.	Apr. 3, 1905	11,908	7,800	22,101	41,807	8,919	276	34,612

¹Exclusive of general transfers between minor offices and accounts.²The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburgh for which there is a variation of \$21,389, due to an imperfect sinking fund report.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ²	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
83	Portland, Me.		\$1,855,001	\$95,988	\$27,688	\$1,978,677	\$71,414	\$1,811,275	\$35,988
	City government.....	Dec. 31, 1904	1,840,955	19,826	25,267	1,886,048	69,601	1,741,957	74,490
	Library.....	Dec. 31, 1904	12,604		1,152	13,756	1,625	789	11,342
	Investment funds.....	Dec. 31, 1904		57,914		57,914		57,914	
	Public trust funds.....	Dec. 31, 1904	1,442	18,248	69	19,759	188	9,415	10,156
	Private trust accounts.....	Dec. 31, 1904			1,200	1,200		1,200	
84	Youngstown, Ohio.		1,009,619	253,985	493,372	1,756,976	424,801	1,078,190	253,985
	City government.....	Dec. 31, 1904	537,507	182,604	197,085	917,196	156,190	703,375	57,631
	Schools.....	Aug. 31, 1904	228,868		108,447	337,315	104,436	232,879	
	Waterworks.....	Dec. 31, 1904	72,575	13,750		139,290	51,036	88,254	
	Sinking funds.....	Dec. 31, 1904	153,217	41,507	117,389	312,113	91,855	40,685	179,573
	Public trust funds.....	Dec. 31, 1904	17,452	16,124	17,486	51,062	21,284	12,997	16,781

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.		\$1,075,415	\$184,052	\$254,343	\$1,513,810	\$170,579	\$1,159,179	\$184,052
	City government.....	Apr. 30, 1905	927,296	149,052	123,335	1,199,683	57,064	1,142,619	
	Library.....	Apr. 30, 1905	5,302		2,043	7,345	2,293	1,370	3,682
	Sinking funds.....	Apr. 30, 1905	129,544	35,000	123,862	288,406	94,813	13,223	180,370
	Private trust funds.....	Apr. 30, 1905	12,683		493	13,176	12,000	1,176	
	Private trust accounts.....	Apr. 30, 1905	590		4,610	5,200	4,409	791	
86	Holyoke, Mass.		1,902,419	496,691	226,178	2,625,288	234,391	1,894,206	496,691
	City government.....	Nov. 30, 1904	1,813,694	212,417	65,003	2,091,114	57,985	1,724,097	309,032
	Waterworks.....	Dec. 31, 1904	77,708	40,656	7,211	125,575	11,601	103,402	10,572
	Sinking funds.....	Nov. 30, 1904	11,017	215,000	153,964	379,981	164,805	38,089	177,087
	Investment funds.....	Nov. 30, 1904		27,180		27,180		27,180	
	Public trust funds.....	Aug. 31, 1904		1,438		1,438		1,438	
87	Fort Wayne, Ind.		904,381	109,751	272,557	1,286,689	335,453	841,485	109,751
	City government.....	Dec. 31, 1904	285,144	43,286	92,219	420,640	96,190	250,386	65,073
	Schools.....	July 31, 1904	221,001	901	87,406	309,308	137,297	172,011	
	Library.....	July 31, 1904	20,492		23,919	44,411	15,138	29,273	
	Special assessment funds.....	Dec. 31, 1904	289,531	2,854	30,275	322,660	26,596	296,064	
	Waterworks.....	Dec. 31, 1904	78,930	1,392	1,151	81,473	2,342	79,131	
	Sinking funds.....	Dec. 31, 1904	5,000		24,021	29,021	14,486		14,535
	Investment funds.....	Dec. 31, 1904		56,359	10,081	66,440	41,308		25,132
	Public trust funds.....	Dec. 31, 1904	600	4,959	1,951	7,510	1,046	553	5,011
	Private trust accounts.....	Dec. 31, 1904	3,683		1,534	5,217	150	5,067	
88	Tacoma, Wash.		1,423,292	92,257	195,061	1,710,610	120,417	1,497,936	92,257
	City government.....	Dec. 31, 1904	923,679	81,861	144,935	1,150,475	99,259	1,001,126	50,090
	Schools.....	June 30, 1904	438,008	1,242	36,555	475,805	10,787	465,018	
	Sinking funds.....	Dec. 31, 1904	46,110	7,078	2,608	55,796	109	23,089	32,598
	Investment funds.....	Dec. 31, 1904	7,493	2,076		9,569			9,569
	Private trust accounts.....	Dec. 31, 1904	8,002		10,963	18,965	10,262	8,703	
89	Akron, Ohio		1,043,574	472,685	410,791	1,927,050	292,178	1,162,187	472,685
	City government.....	Dec. 31, 1904	570,926	259,005	220,474	1,059,405	101,313	744,412	213,680
	Schools.....	Aug. 31, 1904	248,920		144,994	393,914	112,354	281,560	
	Library.....	Dec. 31, 1904	10,561		1,648	12,209	4,435	70	7,704
	Sinking funds.....	Dec. 31, 1904	210,367	181,108	28,793	420,268	65,178	135,875	219,215
	Public trust funds.....	Dec. 31, 1904	2,800	32,572	5,882	41,254	8,898	270	32,086
90	Saginaw, Mich.		1,400,567	209,227	105,574	1,715,368	94,087	1,411,688	209,593
	City government.....	June 30, 1905	1,082,367	207,807	52,692	1,342,866	40,339	1,302,522	
	Schools.....	June 30, 1905	243,764		32,710	276,474	44,076	277,858	204,546
	Forest Lawn Cemetery.....	June 30, 1905	3,155		7,338	10,493	4,675	4,407	1,411
	Sinking funds.....	June 30, 1905	70,606	5		70,611		68,385	2,226
	Public trust funds.....	June 30, 1905		1,415	11,897	13,312	3,385	8,516	1,411
	Private trust accounts.....	June 30, 1905	675		937	1,612	1,612		
91	Brockton, Mass.		1,839,188	873,699	129,507	2,842,394	57,275	1,911,420	873,699
	City government.....	Nov. 30, 1904	1,810,375	53,187	111,511	1,975,073	45,143	1,087,523	842,407
	Tax collector's department.....	Nov. 30, 1904		315,512	3,862	819,374	5,436	813,938	
	Sinking funds.....	Nov. 30, 1904	27,613	5,000	14,134	46,747	6,696	8,759	31,292
	Public trust funds.....	Nov. 30, 1904	1,200			1,200		1,200	
92	Lincoln, Nebr.		1,005,051	14,730	287,028	1,306,809	232,475	1,059,604	14,730
	City government.....	Mar. 31, 1905	617,384	13,879	238,002	869,265	174,075	694,339	85
	Schools.....	June 30, 1905	295,486		41,988	337,474	54,133	283,341	
	Library.....	May 31, 1905	8,432		3,944	12,376	3,076	857	8,444
	Sinking funds.....	Mar. 31, 1905	83,749	851	3,094	87,694	1,191	81,067	5,439
93	Covington, Ky.		818,589	223,996	139,138	1,181,723	183,712	774,779	223,233
	City government.....	Dec. 31, 1904	449,932	185,807	109,398	745,137	122,864	584,673	37,600
	Schools.....	June 30, 1904	151,660	274	2,756	154,690	2,379	87,851	64,466
	Library.....	Dec. 31, 1904	14,336	15	496	14,847	5,739	8,108	1,000
	Waterworks.....	Dec. 31, 1904	51,507	36,000	1,070	88,577	2,582	85,706	28
	Bridge funds.....	May 31, 1905	2,466	1,900	131	4,497	309	4,188	
	Sinking funds.....	Dec. 31, 1904	148,688		15,657	164,345	44,462		119,88
	Private trust accounts.....	Dec. 31, 1904			9,630	9,630	5,377	4,253	
94	Lancaster, Pa.		715,840	1,689	284,284	1,001,813	226,354	773,770	1,689
	City government.....	May 31, 1905	503,781	1,443	260,920	766,144	186,151	579,747	24
	Schools.....	June 1, 1905	203,664	246	22,983	226,893	39,977	186,916	
	Public trust funds.....	May 31, 1905	8,395		381	8,776	226	7,107	1,44

¹ Exclusive of general transfers between minor offices and accounts.² The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ¹	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
95	Spokane, Wash.		\$1,912,493	\$1,000	\$224,612	\$2,138,405	\$90,375	\$2,047,030	\$1,000
	City government	Dec. 31, 1904	1,464,303	500	85,259	1,550,062	81,225	1,468,337	500
	Schools	June 30, 1904	444,430		138,655	583,085	7,697	575,388	
	Investment funds	Dec. 31, 1904		500		500			500
	Public trust funds	Dec. 31, 1904	1,936		998	2,934	1,453	1,481	
	Private trust accounts	Dec. 31, 1904	1,824			1,824		1,824	
96	Birmingham, Ala.		998,832	67,453	404,800	1,461,085	155,552	1,221,283	84,250
	City government	Dec. 31, 1904	537,082	49,453	213,541	800,076	21,907	748,418	29,751
	Schools	June 30, 1904	106,681		4,104	110,785	226	56,060	54,499
	Public improvement funds	Dec. 31, 1904	355,069	8,000	187,155	550,224	133,419	416,805	
97	Altoona, Pa.		644,222	24,366	142,408	810,996	214,071	572,559	24,366
	City government	Apr. 3, 1905	277,732	24,366	32,030	334,128	39,453	294,679	
	Schools	June 5, 1905	265,525		6,023	271,548	50,812	220,736	
	Sinking funds	Apr. 3, 1905	98,520		101,141	199,661	121,122	54,173	24,366
	Private trust accounts	Apr. 3, 1905	2,445		3,214	5,659	2,034	2,975	
98	Pawtucket, R. I.		2,181,823	379,168	523,542	3,084,533	297,012	2,408,353	379,168
	City government	Sept. 30, 1904	2,177,497	223,805	528,535	2,729,837	163,424	2,394,836	171,577
	Sinking funds	Sept. 30, 1904	419	154,515	193,550	348,484	133,588	8,130	206,765
	Public trust funds	Sept. 30, 1904	3,907	848	25	4,780		3,055	825
	Private trust accounts	Sept. 30, 1904			1,432	1,432		1,432	
99	Binghamton, N. Y.		802,912	22,750	190,095	1,015,757	204,845	788,162	22,750
	City government	June 30, 1905	619,131	22,750	48,770	690,651	72,678	617,973	
	Library	June 30, 1905	9,577		128	9,705	770	1,435	7,500
	Poor fund	Oct. 31, 1904	43,512		4,308	47,820	4,004	43,816	
	Parks	Dec. 31, 1904	5,830		1,834	7,664	1,230	1,184	6,250
	Waterworks	Dec. 31, 1904	105,952		124,985	230,937	117,913	113,024	
	Hospital	Mar. 31, 1905	16,500		927	17,427	170	7,257	10,000
	Public trust funds	Oct. 1, 1904	2,410		9,143	11,553	8,080	3,473	
100	Augusta, Ga.		755,379	31,369	39,436	826,184	10,669	784,146	31,369
	City government	Dec. 31, 1904	723,449	31,369	37,725	792,543	7,072	773,162	12,369
	Hospitals	Dec. 31, 1904	31,930		1,711	33,641	3,597	11,044	19,000
101	South Bend, Ind.		770,350	467	256,347	1,027,164	182,473	844,224	467
	City government	Dec. 31, 1904	569,435	467	95,171	665,073	100,388	564,218	467
	Schools	July 31, 1904	195,240		160,995	356,235	82,085	274,150	
	Library	July 31, 1904	4,345		181	4,526		4,526	
	Investment funds	Dec. 31, 1904							
	Private trust funds	Dec. 31, 1904	1,330			1,330		1,330	
102	Mobile, Ala.		794,981	200,450	334,635	1,330,066	166,088	963,528	200,450
	City government	Mar. 15, 1905	341,987	40,879	6,339	389,205	5,939	379,484	3,722
	Paving funds	Mar. 15, 1905	227,079		181,662	408,741		408,741	
	Board of public works	Mar. 15, 1905	28,116		2	38,118	72	950	37,096
	Wharf and dock funds	Mar. 15, 1905	3,437	11,930		15,367		15,367	
	Special tax funds	Apr. 30, 1905	11,126	147,641	2,045	161,412	5,007	156,405	
	Sinking funds	Apr. 30, 1905	173,236		141,987	315,223	155,070	581	159,572
	Private trust accounts	Mar. 15, 1905			2,000	2,000		2,000	
103	Johnstown, Pa.		359,728	20,408	102,422	482,558	96,808	365,342	20,408
	City government	Apr. 3, 1905	184,386	4,889	28,005	217,280	32,682	184,538	
	Schools	June 5, 1905	157,769	15,444	19,859	193,072	21,268	171,720	75
	Sinking funds	June 5, 1905	17,573		54,558	72,131	42,858	9,015	20,258
	Investment funds	June 5, 1905		75		75			75
104	Dubuque, Iowa		572,331	740	94,778	667,849	78,486	588,623	740
	City government	Feb. 28, 1905	419,943	25	93,079	513,047	76,784	436,263	
	Schools	Feb. 1, 1905	112,097	715	312	113,124	225	112,899	
	Library	Dec. 31, 1904	403		41	444	106	313	25
	Waterworks	May 31, 1905	39,888		1,346	41,234	1,371	39,148	715
105	Springfield, Ohio		949,576	123,518	187,387	1,260,481	280,554	856,241	123,518
	City government	Dec. 31, 1904	451,174	22,778	44,498	518,451	49,244	418,221	50,986
	Schools	Aug. 31, 1905	246,982		48,468	295,450	67,616	227,834	
	Library	Apr. 30, 1905	6,227		3,008	9,235	2,139	244	6,852
	Parks	Dec. 31, 1904	7,288	20,000	3,342	30,630	22,204	100	8,326
	Waterworks	Dec. 31, 1904	51,134	21,427	56,540	129,101	60,582	68,519	
	Sinking funds	Dec. 31, 1904	110,786	44,448	629	155,863	41,892	85,366	28,605
	Public trust funds	Dec. 31, 1904	75,985	14,555	30,901	121,751	33,877	55,957	28,917
106	Wheeling, W. Va.		930,098	34,571	55,454	1,020,123	59,835	925,717	34,571
	City government	Apr. 30, 1905	759,229	33,225	24,848	817,302	7,830	805,476	3,996
	Schools	July 31, 1904	146,546		14,969	161,515	43,023	118,492	
	Sinking funds	Apr. 30, 1905	24,323		15,637	39,960	8,982	403	30,575
	Public trust funds	Apr. 30, 1905		1,346		1,346		1,346	
107	McKeesport, Pa.		810,163	29,689	279,066	1,118,918	269,859	819,370	29,689
	City government	Apr. 3, 1905	349,611	25,413	50,376	425,400	40,329	380,795	4,276
	Schools	June 5, 1905	207,113		2,191	209,304	1,238	208,066	
	Library	May 15, 1905	3,414			3,414	350	64	3,000
	Street improvement funds	Apr. 3, 1905	216,025		7,203	223,228	9,157	210,071	4,000
	Sinking funds	Apr. 3, 1905	34,000	4,276	219,296	257,572	218,785	20,374	18,413
108	Bayonne, N. J.		1,153,559	188,287	141,585	1,483,431	74,024	1,221,120	188,287
	City government	Apr. 30, 1905	1,089,066	59,431	62,636	1,211,133	24,565	1,050,980	135,588
	Library	Apr. 30, 1905	7,493	360	3,773	11,626	6,137	381	5,108
	Sinking funds	Apr. 30, 1905	57,000	128,496	75,176	260,672	43,322	169,759	47,591
109	Butte, Mont.		860,023	4,628	76,118	940,769	144,250	791,891	4,628
	City government	Apr. 30, 1905	518,265	4,628	65,136	588,029	60,004	523,397	4,628
	Schools	Aug. 31, 1905	341,758		10,069	351,827	83,368	268,459	
	Public trust funds	Apr. 30, 1905			913	913	878	35	

¹ Exclusive of general transfers between minor offices and accounts.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ²	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
110	Allentown, Pa.		\$400,052	\$49,834	\$175,420	\$715,306	\$160,419	\$505,053	\$49,834
	City government	Apr. 3, 1905	209,533	49,834	83,572	342,939	97,907	245,032	
	Schools	June 30, 1905	223,244		9,127	232,371	2,482	229,889	
	Sinking funds	June 30, 1905	56,830		82,366	139,196	59,805	29,557	49,834
	Private trust accounts	Apr. 3, 1905	445		355	800	225	575	
111	Sioux City, Iowa		643,139		146,680	789,819	120,788	669,031	
	City government	Apr. 1, 1905	349,346		86,676	436,022	68,615	367,407	
	Schools	Sept. 19, 1904	201,418		18,517	219,935	18,905	201,030	
	Waterworks	Apr. 1, 1905	92,375		41,487	133,862	33,268	100,594	
112	Terre Haute, Ind.		650,480	23,789	217,023	891,292	275,755	591,748	23,789
	City government	Dec. 31, 1904	436,155	23,789	86,451	546,395	162,115	384,280	
	Schools	July 31, 1904	190,571		77,622	268,193	66,429	201,764	
	Library	July 31, 1904	4,076		4,477	8,553	4,425	131	3,997
	Sinking funds	Dec. 31, 1904	14,018		41,974	55,992	38,772	17,220	
	Public trust funds	Dec. 31, 1904	2,394		4,872	7,266	3,741	953	2,572
	Private trust accounts	Dec. 31, 1904	3,266		1,627	4,893	273	4,620	
113	Topeka, Kans.		1,425,896	13,150	177,517	1,616,563	251,268	1,352,509	12,788
	City government	Mar. 31, 1905	1,045,060	11,490	103,678	1,160,228	156,132	1,003,167	909
	Schools	June 30, 1905	371,791	909	31,318	404,018	69,153	334,865	
	Library	Dec. 31, 1904	6,540			6,540		268	6,272
	Sinking funds	Mar. 31, 1905			15,140		9,535		5,605
	Public trust funds	Dec. 31, 1904	1,505	751	16,381	18,637	15,428	3,209	
	Private trust accounts	Mar. 31, 1905	1,000		11,000	12,000	1,000	11,000	
114	Davenport, Iowa		843,369		283,466	1,126,835	186,395	940,440	
	City government	Mar. 1, 1905	443,290		144,824	588,114	130,104	458,010	
	Schools	Feb. 13, 1905	233,711		98,108	331,820	8,538	323,282	
	Library	Mar. 1, 1905	23,419		6,053	29,472	16,215	13,257	
	Parks	Apr. 1, 1905	20,433		20,551	40,984	12,867	28,117	
	Private trust accounts	Mar. 1, 1905	122,516		13,929	136,445	18,671	117,774	
115	Montgomery, Ala.		521,490	13,052	317,962	852,504	32,793	806,659	13,052
	City government	Sept. 30, 1904	506,027	13,052	316,778	835,857	24,480	801,659	9,718
	Library	Sept. 30, 1904	15,463		1,184	16,647	8,313	5,000	3,334
116	Quincy, Ill.		411,271	11,650	286,212	709,133	255,022	442,387	11,724
	City government	Apr. 30, 1905	175,065	11,650	275,720	462,435	244,887	217,548	
	Schools	June 30, 1905	123,095		4,348	128,043	334	127,709	
	Library	May 31, 1905	5,065		227	5,892	453	154	5,285
	Parks	Mar. 22, 1905	7,513		74	7,587		1,148	6,439
	Sinking funds	Apr. 30, 1905	99,333		5,213	104,546	8,748	95,798	
	Public trust funds	May 31, 1905			630	630	600	30	
117	East St. Louis, Ill.		933,208	51,827	343,224	1,328,259	172,906	1,103,526	51,827
	City government	Feb. 28, 1905	614,424		205,295	819,719	85,692	732,825	1,202
	Schools	June 30, 1905	318,560	51,827	87,190	457,577	87,214	370,363	
	Sinking funds	June 30, 1905			50,625	50,625			50,625
	Private trust accounts	Feb. 28, 1905	224		114	338		338	
118	Haverhill, Mass.		1,091,657	256,073	40,884	1,388,614	26,566	1,105,975	256,073
	City government	Dec. 31, 1904	999,188	102,093	13,254	1,114,480	20,896	952,774	140,810
	Waterworks	Nov. 30, 1904	36,425	57,652	21,291	115,308	553	113,607	1,118
	Sinking funds	Dec. 31, 1904	55,989	90,000	2,938	148,927	238	37,924	110,765
	Investment funds	Dec. 31, 1904		4,258	1,258	5,516	2,849	287	2,380
	Public trust funds	Dec. 31, 1904	55	2,125	2,143	4,323	2,030	1,293	1,000
119	Little Rock, Ark.		439,410	14,218	58,927	512,555	61,713	426,624	14,218
	City government	Dec. 31, 1904	254,581	14,218	8,802	277,601	15,787	256,524	5,290
	Schools	June 30, 1904	88,601		15,631	104,232	7,543	96,689	
	Parks	Aug. 31, 1904	2,482		412	2,894	2,700	22	172
	Improvement district	Dec. 31, 1904	78,360		5,279	83,639	4,881	78,758	
	Cemeteries	Dec. 31, 1904	3,336		3,388	6,724	2,193	4,531	
	Sinking funds	Apr. 15, 1905							
	Investment funds	Dec. 31, 1904	11,000		24,598	35,598	26,842		8,756
	Private trust accounts	Jan. 20, 1905			467	467			
		Dec. 31, 1904	1,050		360	1,400	1,300	100	
120	Springfield, Ill.		937,577	4,580	54,362	996,519	79,249	912,690	4,580
	City government	Feb. 28, 1905	654,501	2,260	49,521	706,282	74,342	629,620	2,320
	Schools	Aug. 31, 1904	182,861		4,635	187,696	4,467	183,229	
	Parks	May 31, 1905	99,768			100,088	356	99,732	
	Investment funds	Feb. 28, 1905		2,000		2,000			2,000
	Public trust funds	Feb. 28, 1905	447		6	453	84	109	260
121	York, Pa.		592,907	1,310	360,970	955,187	801,094	452,783	1,310
	City government	Apr. 3, 1905	393,521	1,270	244,264	639,055	494,908	184,107	40
	Schools	June 7, 1905	160,409		56,321	216,730	39,876	176,854	
	Sinking funds	Apr. 3, 1905	38,207			62,824	6,310	55,884	630
	Public trust funds	June 7, 1905							
	Private trust funds	Apr. 3, 1905	680	40		720		80	640
	Private trust accounts	Apr. 3, 1905	90			90		90	
		Apr. 3, 1905			35,768	35,768		35,768	
122	Salem, Mass.		1,545,470	649,577	263,750	2,458,797	328,009	1,481,211	649,577
	City government	Nov. 30, 1904	1,361,172	249,312	224,744	1,835,223	96,967	1,338,894	399,367
	Library	Nov. 30, 1904	682	488	604	1,774	695	479	600
	Sinking funds	Nov. 30, 1904	37,074	399,022	750	436,846	68,212	124,231	244,403
	Investment funds	Nov. 30, 1904	1,330		2,496	3,826	1,484	354	1,988
	Public trust funds	Nov. 30, 1904	144,789	755	35,006	180,550	160,573	16,753	3,219
	Private trust accounts	Nov. 30, 1904	423		150	573	73	500	

¹ Exclusive of general transfers between minor offices and accounts.² The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ²	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
123	Malden, Mass.		\$1,515,855	\$129,007	\$65,805	\$1,710,667	\$32,909	\$1,548,751	\$129,007
	City government	Dec. 31, 1904	1,208,039	122,317	39,625	1,369,981	9,344	1,354,571	6,066
	Library	Dec. 31, 1904	15,174	101	901	16,176	2,223	13,443	13,443
	Sinking funds	Dec. 31, 1904	119,345		19,108	138,456	13,655	15,564	109,237
	Public trust funds	Dec. 31, 1904	173,294	6,589	6,171	186,054	7,687	178,106	261
124	Chester, Pa.		735,509	135,680	51,233	922,422	102,390	684,352	135,680
	City government	Apr. 3, 1905	272,335	62,780	11,904	347,019	10,655	263,464	72,900
	Schools	June 9, 1905	418,963		5,606	424,569	7,157	417,412	
	Sinking funds	Apr. 3, 1905		72,900	33,723	150,834	84,578	3,476	62,780
		June 9, 1905	44,211						
125	Chelsea, Mass.		1,036,575	297,263	31,208	1,365,046	36,945	1,030,838	297,263
	City government	Dec. 31, 1904	1,036,373	153,176	30,982	1,220,531	36,853	1,030,502	153,176
	Sinking funds	Dec. 31, 1904		144,087		144,087			144,087
	Public trust funds	Dec. 31, 1904	202		226		92	336	
126	Newton, Mass.		2,462,596	850,659	69,542	3,382,797	77,942	2,454,196	850,659
	City government	Dec. 31, 1904	2,328,891	481,760	42,138	2,852,789	59,807	2,418,230	374,752
	Dog license funds	Dec. 31, 1904	3,643	327		3,970		3,970	
	Sinking funds	Dec. 31, 1904	130,062	326,697	27,030	483,789	17,775	31,737	434,277
	Public trust funds	Dec. 31, 1904		41,875	374	42,249	360	259	41,630
127	Passaic, N. J.		625,434	164,192	73,382	863,008	64,837	629,413	168,758
	City government	June 30, 1905	443,625	164,192	65,501	673,318	58,283	615,035	
	Schools	June 30, 1905	158,614		5,328	163,942	4,760	8,532	150,650
	Library	June 30, 1905	15,082		1,456	16,538	1,545	4,785	10,208
	Board of health	June 30, 1905	7,362		975	8,337	228	1,059	7,060
	Parks	June 30, 1905	751		122	873	21	2	850
128	Elmira, N. Y.		493,507	108,636	23,770	625,913	29,765	490,101	106,047
	City government	Dec. 31, 1904	357,257	107,866		465,123	14,817	450,306	
	Schools	July 31, 1904	123,809		4,882	128,682		25,758	102,924
	Cemetery	Dec. 31, 1904	8,800		8,029	16,829	7,331	8,728	770
	Investment funds	Dec. 31, 1904		370		370		370	
	Public trust funds	Dec. 31, 1904	3,650	400	6,317	10,367	3,075	4,939	2,353
	Private trust accounts	Dec. 31, 1904			4,542	4,542	4,542		
129	Atlantic City, N. J.		1,332,595	232,145	269,566	1,834,306	303,662	1,298,499	252,145
	City government	Aug. 31, 1904	1,023,931	201,145	183,869	1,408,945	224,519	1,153,426	31,000
	Schools	June 30, 1904	147,678		3,914	151,592	9,278	63,070	79,244
	Library	Dec. 31, 1904	64,793		27,086	71,702		69,702	8,000
	Board of health	Aug. 31, 1904	9,038		2,658	12,139	2,139		10,000
	Sinking funds	Aug. 31, 1904	87,155	31,000	65,773	183,928	67,726	12,301	103,901
130	Superior, Wis.		1,180,603	372,321	223,825	1,776,749	283,857	1,120,571	372,321
	City government	Sept. 30, 1904	989,614	229,359	130,697	1,349,670	110,363	1,096,193	143,114
	Schools	June 30, 1904	184,723		27,086	211,809	29,905	158,951	
	Library	July 1, 1904	6,266		2,658	8,924	3,790	134	5,000
	Sinking funds	Sept. 30, 1904		142,962	63,384	206,346	139,799	1,291	65,256
131	Knoxville, Tenn.		450,535	67,094	25,430	543,059	23,301	450,195	69,503
	City government	Jan. 23, 1905	373,177	64,885	14,091	452,153	13,746	438,407	
	Schools	June 30, 1905	59,241		15	59,256			59,256
	Hospital	Nov. 30, 1904	18,034		3,627	21,661	3,570	7,784	10,307
	Sinking funds	Jan. 23, 1905			6,360	6,360	5,565	795	
	Public trust funds	Dec. 1, 1904	83	2,209	337	2,629	420	2,209	
	Private trust accounts	Jan. 23, 1905			1,000	1,000		1,000	
132	Newcastle, Pa.		478,833		85,969	564,802	41,197	523,605	
	City government	Apr. 3, 1905	340,730		34,354	375,084	41,197	333,887	
	Schools	June 5, 1905	138,103		51,615	189,718		189,718	
133	Rockford, Ill.		784,439	12,802	27,247	824,488	22,878	788,959	12,651
	City government	Dec. 31, 1904	771,680	12,302	26,915	810,897	22,144	787,753	1,000
	Library	May 31, 1905	12,575		299	12,874	592	1,149	11,133
	Public trust funds	Dec. 31, 1904	184	500	33	717	142	57	518
134	Jacksonville, Fla.		569,437	57,676	97,192	724,305	94,396	572,233	57,676
	City government	Dec. 31, 1904	567,571	57,676	92,546	717,793	91,563	568,554	57,676
	Private trust accounts	Dec. 31, 1904	1,866		4,646	6,512	2,833	3,679	
135	South Omaha, Nebr.		595,581		249,523	845,104	69,520	775,584	
	City government	July 31, 1904	419,730		112,406	532,136	52,614	479,522	
	Schools	June 30, 1904	153,291		134,677	287,968	16,906	271,062	
	Library	July 31, 1904	22,560		2,440	25,000		25,000	
136	Fitchburg, Mass.		1,692,756	183,516	65,262	1,941,534	96,959	1,661,059	183,516
	City government	Nov. 30, 1904	1,658,236	117,671	752	1,776,659	53,882	1,656,932	65,845
	Sinking funds	Nov. 30, 1904	32,000	64,000	64,510	160,510	43,077	1,407	116,026
	Public trust funds	Nov. 30, 1904	1,807	1,845		3,652		2,007	1,645
	Private trust accounts	Nov. 30, 1904	713			713		713	
137	Galveston, Tex.		680,890	1,451,502	961,023	3,093,415	853,193	788,720	1,451,502
	City government	Feb. 28, 1905	550,011	191,059	879,090	1,620,160	604,617	684,545	330,598
	Schools	Aug. 31, 1904	73,386		20,662	94,048	18,362	75,242	444
	Fiscal agent	Feb. 28, 1905	55,887		5,288	61,175	2,175		59,000
	Sinking funds	Feb. 28, 1905	1,606	1,232,000	54,483	1,288,089	227,029		1,061,060
	Investment funds	Feb. 28, 1905		27,999		27,999		27,999	
	Public trust funds	Aug. 31, 1904		444		444	10	434	
	Private trust accounts	Feb. 28, 1905			1,500	1,500	1,000	500	
138	Macon, Ga.		429,538	54,509	18,694	502,741	19,508	418,724	64,509
	City government	Dec. 17, 1904	354,043	54,509	6,341	414,893		414,893	
	Sinking funds	Nov. 1, 1904	75,495		12,353	87,848	19,508	3,831	64,509

¹Exclusive of general transfers between minor offices and accounts.²The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,889, due to an imperfect sinking fund report.

TABLE 3.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY INDEPENDENT DIVISIONS AND FUNDS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY, AND INDEPENDENT DIVISIONS AND FUNDS.	Date of close of fiscal year.	PAYMENTS.		Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ²	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. ¹				From the public.	From departments, offices, industries, and funds. ¹
139	Canton, Ohio.....	Dec. 31, 1904	\$699,070	\$153,450	\$336,850	\$1,189,370	\$178,213	\$856,957	\$154,200
	City government.....	Dec. 31, 1904	334,185	135,079	107,773	577,037	85,119	474,859	17,059
	Schools.....	Aug. 31, 1904	152,070	.....	73,766	225,836	66,185	159,651	.....
	Library.....	Dec. 31, 1904	67,282	.....	.....	67,282	.....	60,635	6,647
	Waterworks.....	Dec. 31, 1904	43,972	562	130,039	174,573	15,255	159,318	.....
	Sinking funds.....	Dec. 31, 1904	100,981	1,866	23,707	126,554	1,377	.....	125,177
	Public trust funds.....	Dec. 31, 1904 Apr. 10, 1905	580	15,943	1,565	18,088	10,277	2,494	5,317
140	Joplin, Mo.....	June 30, 1905	294,840	25,989	68,279	389,108	15,365	347,754	25,989
	City government.....	June 30, 1905	209,288	14,989	45,178	269,455	9,376	259,171	908
	Schools.....	June 30, 1905	72,743	11,000	10,081	93,824	5,349	88,475	.....
	Library.....	May 1, 1905	85	.....	23	108	.....	108	.....
	Sinking funds.....	June 30, 1905	12,724	.....	12,997	25,721	640	.....	25,081
141	Auburn, N. Y.....	June 30, 1905	920,843	164,126	69,455	1,154,424	107,219	883,079	164,126
	City government.....	June 30, 1905	513,785	163,611	35,646	713,042	75,486	630,122	7,434
	Schools.....	July 31, 1904	119,136	381	9,051	128,568	1,817	126,751	.....
	Town funds:								
	Contingent audit.....	Oct. 31, 1904	18,784	.....	46	18,830	.....	9,786	9,044
	Board of charities.....	June 30, 1905	56,291	.....	213	56,504	616	25,941	29,947
	Charities and police.....	Dec. 31, 1904	.....	34	.....	34	.....	.....	.....
	Poorhouse and orphan asylum.....	Dec. 31, 1904	15,170	.....	.....	15,170	.....	9,088	6,082
	Waterworks.....	Dec. 31, 1904	149,018	.....	9,499	158,517	19,648	76,500	62,369
	Cemetery commission.....	June 1, 1905	988	.....	5,350	6,338	4,900	1,338	100
	Southern Central Railroad bond funds.....	June 30, 1905	47,225	.....	1,975	49,200	50	.....	49,150
	Public trust funds.....	June 30, 1905	323	100	6,975	7,398	4,542	2,856	.....
	Private trust accounts.....	June 30, 1905	123	.....	700	823	126	697	.....
142	Wichita, Kans.....	Mar. 31, 1905	479,306	600	24,093	503,090	14,383	488,926	600
	City government.....	Mar. 31, 1905	373,993	600	15,238	389,841	8,749	381,092	.....
	Schools.....	June 30, 1905	103,819	.....	2,050	105,849	4,587	100,682	600
	Public trust funds.....	Mar. 31, 1905	1,494	.....	1,540	3,044	1,047	1,987	.....
	Private trust accounts.....	Mar. 31, 1905	.....	.....	5,165	5,165	.....	5,165	.....
143	Racine, Wis.....	Apr. 17, 1905	505,562	68,000	221,821	795,383	224,938	502,445	68,000
	City government.....	Apr. 17, 1905	499,389	35,000	189,576	723,965	188,778	502,187	33,000
	Library.....	June 1, 1905	6,173	.....	4,895	11,068	5,810	258	5,000
	Sinking funds.....	Apr. 17, 1905	.....	33,000	27,350	60,350	30,350	.....	30,000
144	Woonsocket, R. I.....	Nov. 30, 1904	1,469,367	114,108	46,486	1,629,961	39,954	1,475,899	114,108
	City government.....	Nov. 30, 1904	1,383,326	114,108	21,578	1,519,012	17,406	1,475,475	26,131
	Sinking funds.....	Nov. 30, 1904	86,041	.....	24,908	110,949	22,548	424	87,977
145	Joliet, Ill.....	Apr. 30, 1905	777,479	1,439	110,369	889,287	79,723	808,125	1,439
	City government.....	Apr. 30, 1905	534,448	.....	70,658	605,106	57,646	546,021	1,439
	Schools.....	June 30, 1905	156,792	1,225	8,636	166,653	5,663	160,990	.....
	Joliet township high schools.....	June 30, 1905	51,561	214	14,442	66,217	14,486	51,731	.....
	Library.....	May 31, 1905	34,678	.....	16,633	51,311	1,928	49,383	.....
146	Taunton, Mass.....	Nov. 30, 1904	1,104,344	376,298	60,116	1,540,758	55,074	1,109,386	376,298
	City government.....	Nov. 30, 1904	1,058,659	197,451	18,082	1,274,192	46,987	1,034,850	192,355
	Library.....	Nov. 30, 1904	192	20	23	235	27	208	.....
	Electric light funds.....	Nov. 30, 1904	.....	45,540	4,748	50,288	3,421	46,867	.....
	Sinking funds.....	Nov. 30, 1904	45,395	131,000	36,198	212,593	3,639	25,723	183,231
	Public trust funds.....	Nov. 30, 1904	.....	2,287	1,016	3,303	1,000	1,591	712
	Private trust accounts.....	Nov. 30, 1904	98	.....	49	147	.....	147	.....
147	Chattanooga, Tenn.....	Sept. 30, 1904	413,238	16,250	36,851	466,339	21,112	429,227	16,000
	City government.....	Sept. 30, 1904	371,738	16,250	2,029	390,017	18,777	365,240	6,000
	Library.....	Aug. 15, 1905	17,010	.....	32,990	50,000	.....	50,000	.....
	Hospital.....	June 30, 1904	19,864	.....	.....	19,864	1,139	13,725	5,000
	Sinking funds.....	Sept. 30, 1904	4,026	.....	1,832	6,458	1,196	262	5,000
148	Sacramento, Cal.....	Jan. 2, 1905	716,919	576	275,426	992,921	270,873	721,472	576
	City government.....	Jan. 2, 1905	552,140	576	238,870	791,586	255,471	536,115	.....
	Schools.....	June 30, 1905	160,481	.....	33,698	194,179	12,522	181,657	.....
	High school.....	June 30, 1905	3,950	.....	2,473	6,423	2,773	3,650	.....
	Public trust funds.....	Jan. 2, 1905	348	.....	385	733	107	50	576
149	Oshkosh, Wis.....	Sept. 30, 1904	421,630	3,000	52,142	476,772	30,341	443,431	3,000
	City government.....	Sept. 30, 1904	421,635	.....	42,629	464,164	29,793	431,371	3,000
	Public trust funds.....	Sept. 30, 1904	95	3,000	9,513	12,608	548	12,060	.....
150	La Crosse, Wis.....	Dec. 31, 1904	568,501	33,452	282,869	862,822	209,526	619,844	33,452
	City government.....	Dec. 31, 1904	557,169	33,452	180,581	771,202	161,474	609,693	35
	Sinking funds.....	Dec. 31, 1904	.....	.....	61,605	61,605	30,688	.....	30,688
	Investment funds.....	Dec. 31, 1904	.....	.....	19,455	19,455	16,421	534	2,500
	Private trust accounts.....	Dec. 31, 1904	9,332	.....	1,228	10,560	943	9,617	.....
151	Council Bluffs, Iowa.....	Mar. 31, 1905	506,430	52,487	89,179	648,096	99,217	496,392	52,487
	City government.....	Mar. 31, 1905	315,531	587	67,280	383,398	53,553	277,945	51,900
	Schools.....	Sept. 19, 1904	153,074	.....	12,597	165,671	13,691	151,980	.....
	City clerk's office.....	Mar. 31, 1905	482	28,732	429	29,643	232	29,411	.....
	Parks.....	Mar. 31, 1905	7,552	.....	2,089	9,641	.....	9,054	587
	Sinking funds.....	Mar. 31, 1905	.....	23,168	.....	23,168	23,168	.....	.....
	Private trust accounts.....	Mar. 31, 1905	29,791	.....	6,784	36,575	8,673	28,002	.....

¹ Exclusive of general transfers between minor offices and accounts.² The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.³ As a result of change in fiscal year, report is for eighteen months.⁴ As a result of change in fiscal year, report is for twenty months.

TABLE 4.—PRINCIPAL PAYMENTS AND RECEIPTS, WITH ACCOMPANYING TEMPORARY PAYMENTS AND RECEIPTS: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	PAYMENTS.				RECEIPTS.			SPECIFIED TEMPORARY PAYMENTS AND RECEIPTS.		
		Total. ¹	For expenses. ²	For outlays. ³	For decrease of indebtedness. ⁴	Total. ⁵	From revenues. ⁶	From loans increasing indebtedness. ⁷	Refund payments. ⁸	Refund receipts. ⁹	Receipts from sales of real property. ¹⁰
	Grand total.....	\$559,473,648	\$370,361,663	\$183,926,882	\$5,185,103	\$594,175,998	\$472,423,858	\$121,752,140	\$2,457,603	\$1,610,756	\$1,496,826
	Group I.....	361,707,083	234,555,728	124,940,020	2,211,335	388,071,614	288,664,861	99,406,753	1,988,700	1,224,465	1,076,329
	Group II.....	90,363,998	60,598,272	28,249,180	1,516,546	95,256,416	85,084,692	10,171,724	227,900	124,831	166,140
	Group III.....	63,043,188	44,101,539	18,312,237	629,412	64,095,746	57,485,462	6,610,284	112,635	63,493	168,477
	Group IV.....	44,359,379	31,106,124	12,425,445	827,810	46,752,222	41,188,843	5,563,379	128,368	197,967	85,880

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$168,552,360	\$99,960,958	\$68,591,402	.....	\$174,647,560	\$112,513,568	\$62,133,992	\$691,391	\$476,699	\$884,410
2	Chicago, Ill.....	38,433,081	25,125,882	13,307,199	.....	41,277,576	35,331,266	5,946,310	254,651	240,322	.....
3	Philadelphia, Pa.....	34,664,534	25,304,073	9,360,461	.....	46,342,155	31,180,335	15,161,820	7,332	281,703	31,990
4	St. Louis, Mo.....	18,601,500	12,147,407	5,153,378	\$1,294,715	18,557,396	18,557,396	.....	1,096	18,373	3,000
5	Boston, Mass.....	29,584,654	21,482,624	8,102,030	.....	29,786,417	25,377,560	4,408,857	130,157	26,111	3,619
6	Baltimore, Md.....	10,518,230	7,816,297	2,701,933	.....	9,669,712	9,539,135	130,577	128,678	5,398	727
7	Cleveland, Ohio.....	10,146,176	6,309,394	3,836,782	.....	10,929,384	8,718,047	2,211,337	201,895	9,726	88,090
8	Buffalo, N. Y.....	7,433,920	6,096,605	1,139,909	197,406	7,212,549	7,212,549	.....	44,485	9,682	.....
9	San Francisco, Cal.....	8,146,772	6,300,088	1,846,684	.....	13,738,627	8,333,024	5,045,603	496,918	1,578	.....
10	Pittsburg, Pa.....	8,958,629	5,889,034	2,350,381	719,214	8,398,251	8,398,251	.....	2,870	2,012	.....
11	Cincinnati, Ohio.....	9,469,754	6,195,928	3,273,826	.....	10,277,772	7,488,079	2,789,693	9,703	8,071	1,493
12	Detroit, Mich.....	6,353,519	4,541,752	1,811,767	.....	6,209,090	6,209,090	.....	16,272	138,730	.....
13	Milwaukee, Wis.....	5,370,905	3,897,173	1,473,732	.....	5,663,453	5,255,821	407,632	2,734	5,840	.....
14	New Orleans, La.....	5,473,049	3,488,513	1,984,536	.....	5,349,747	4,550,740	799,007	518	5,220	63,000

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$11,586,437	\$6,895,016	\$4,691,421	.....	\$11,709,289	\$11,343,880	\$365,409	\$25,579	\$17,669	\$302
16	Newark, N. J.....	6,622,370	4,326,407	2,295,963	.....	7,596,691	5,481,752	2,114,939	1,958	20,862	20,200
17	Minneapolis, Minn.....	5,041,384	3,342,659	1,698,725	.....	5,254,736	4,509,813	744,923	50,188	188	.....
18	Jersey City, N. J.....	4,044,720	3,270,694	421,638	\$352,388	4,192,350	4,192,350	.....	10,507	1,131	3,456
19	Louisville, Ky.....	4,086,596	2,766,843	1,319,753	.....	4,379,022	4,106,177	272,845	14,387	4,495	.....
20	Indianapolis, Ind.....	2,975,780	2,243,575	732,205	.....	3,070,826	2,747,652	323,174	544	165	.....
21	Providence, R. I.....	4,279,049	3,560,618	517,949	200,482	4,427,135	4,427,135	.....	5,874	238	.....
22	St. Paul, Minn.....	3,364,748	2,393,552	821,862	149,334	3,250,333	3,250,333	.....	911	512	.....
23	Rochester, N. Y.....	4,001,016	2,678,590	1,322,426	.....	4,738,789	3,812,195	926,594	23,465	659	10,510
24	Kansas City, Mo.....	5,632,063	2,984,257	2,647,806	.....	6,037,592	5,221,644	815,948	5,461	832	69,743
25	Toledo, Ohio.....	2,153,953	1,685,076	468,877	.....	2,735,515	2,625,725	109,790	2,089	1,261	.....
26	Denver, Colo.....	3,894,193	3,071,655	822,543	.....	4,169,754	4,155,469	14,285	19,366	6,189	.....
27	Allegheny, Pa.....	3,624,100	2,113,265	1,510,835	.....	3,819,492	2,857,523	961,969	746	8,900	.....
28	Columbus, Ohio.....	3,512,388	1,657,816	1,346,443	508,129	2,400,410	2,400,410	.....	496	319	.....
29	Worcester, Mass.....	2,947,362	2,329,130	559,951	58,281	3,023,136	3,023,136	.....	13,389	580	.....
30	Los Angeles, Cal.....	4,975,763	2,482,698	2,493,065	.....	5,996,215	4,431,561	1,564,654	3,823	28,862	2,535
31	Memphis, Tenn.....	1,846,274	1,429,861	416,413	.....	2,059,521	1,844,172	215,349	3,311	4,430	.....
32	Omaha, Nebr.....	1,976,594	1,685,940	290,654	.....	2,450,595	2,206,383	244,212	.....	2,977	12,000
33	New Haven, Conn.....	1,650,121	1,549,713	55,751	44,657	1,704,325	1,704,325	.....	699	98	36,000
34	Syracuse, N. Y.....	2,724,555	2,101,562	439,949	183,044	2,664,033	2,664,033	.....	33,966	1,635	.....
35	St. Joseph, Mo.....	1,224,665	695,560	529,105	.....	1,542,911	1,200,291	342,620	.....	2,145	5,000
36	Scranton, Pa.....	1,440,966	1,004,608	416,127	20,231	1,219,315	1,219,315	.....	1,504	281	205
37	Paterson, N. J.....	1,522,517	1,282,162	240,355	.....	1,607,820	1,395,790	212,030	.....	20	.....
38	Fall River, Mass.....	1,941,067	1,563,258	377,809	.....	2,117,326	1,810,758	306,568	98	255	.....
39	Portland, Oreg.....	3,295,312	1,483,757	1,811,555	.....	3,089,285	2,452,870	636,415	539	22,636	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$2,069,300	\$1,307,465	\$726,623	\$35,212	\$1,752,028	\$1,752,028	.....	\$2,938	\$3,213	.....
41	Albany, N. Y.....	1,770,488	1,403,464	367,024	.....	1,859,673	1,818,545	\$41,128	6,956	19	\$10,874
42	Cambridge, Mass.....	2,715,501	1,937,724	777,777	.....	2,912,042	2,453,103	458,939	12,060	589	6,970
43	Seattle, Wash.....	4,390,391	1,785,161	2,005,230	.....	4,771,341	3,444,617	1,326,724	3,797	3,243	.....
44	Grand Rapids, Mich.....	1,794,182	1,220,474	553,434	15,274	1,591,611	1,591,611	.....	2,054	1,080	1,354
45	Dayton, Ohio.....	1,625,423	1,165,250	460,173	.....	1,519,410	1,504,348	15,062	454	1,279	.....
46	Lowell, Mass.....	1,836,708	1,614,603	212,121	9,984	1,932,849	1,932,849	.....	2,250	261	.....
47	Hartford, Conn.....	2,488,932	1,643,952	844,980	.....	2,771,131	2,155,181	615,950	.....	15,379	.....
48	Reading, Pa.....	1,085,318	783,259	302,059	.....	1,133,837	1,034,657	99,180	3,824	483	.....
49	Richmond, Va.....	1,986,970	1,437,702	549,268	.....	2,014,804	1,960,407	54,397	2,755	116	.....
50	Nashville, Tenn.....	1,166,361	873,386	292,975	.....	1,393,202	1,152,122	241,080	66	10	.....
51	Wilmington, Del.....	910,186	731,648	168,136	10,402	906,734	906,734	.....	1,438	140	.....
52	Trenton, N. J.....	1,503,540	927,880	575,660	.....	1,407,173	1,092,389	374,784	950	666	.....
53	Camden, N. J.....	1,443,274	1,065,543	379,731	.....	1,502,391	1,130,496	371,895	1,587	1,834	332
54	Bridgeport, Conn.....	1,251,040	927,591	319,512	3,937	1,140,178	1,140,178	.....	244	44	.....

¹ For difference between this total and corporate payments, see note 1 to Table 2.² For details, see Tables 5, 6, and 8.³ For details, see Table 7.⁴ Excess of payments on account of indebtedness over receipts from loans; shown in column 8 of Table 9.⁵ For difference between this total and corporate receipts, see note 7 to Table 2.⁶ For details, see Tables 10 to 14.⁷ Excess of receipts from loans over payments on account of indebtedness; shown in column 8 of Table 9.⁸ To correct errors in previous receipts.⁹ To correct errors in previous payments.¹⁰ To be deducted from payments for outlays, to ascertain net additions to the value of fixed properties and the cost of public works.

TABLE 4.—PRINCIPAL PAYMENTS AND RECEIPTS, WITH ACCOMPANYING TEMPORARY PAYMENTS AND RECEIPTS:
1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAYMENTS.				RECEIPTS.			SPECIFIED TEMPORARY PAYMENTS AND RECEIPTS.		
		Total. ¹	For expenses. ²	For outlays. ³	For decrease of indebtedness. ⁴	Total. ⁵	From revenues. ⁶	From loans increasing indebtedness. ⁷	Refund payments. ⁸	Refund receipts. ⁹	Receipts from sales of real property. ¹⁰
55	Troy, N. Y.	\$1,374,956	\$1,091,624	\$223,035	\$60,297	\$1,273,531	\$1,273,531	-----	\$4,155	\$1,990	-----
56	Lynn, Mass.	1,463,985	1,226,577	234,842	2,566	1,460,989	1,460,989	-----	40	598	\$2,797
57	Des Moines, Iowa	1,483,027	899,865	583,162	-----	1,484,819	1,482,129	\$2,690	301	290	-----
58	New Bedford, Mass.	1,673,503	1,366,062	307,441	-----	1,833,860	1,510,371	323,489	1,585	399	-----
59	Oakland, Cal.	2,155,559	1,019,193	1,136,366	-----	3,032,528	2,092,822	939,706	140	716	115
60	Springfield, Mass.	1,649,557	1,355,257	294,300	-----	1,772,677	1,722,131	50,546	1,007	284	-----
61	Lawrence, Mass.	1,160,518	928,569	119,320	112,629	1,012,231	1,012,231	-----	381	15	368
62	Somerville, Mass.	1,395,175	1,165,413	171,276	58,486	1,407,948	1,407,948	-----	1,081	289	-----
63	Savannah, Ga.	980,927	684,267	232,204	64,456	952,343	952,343	-----	5,812	227	84,189
64	Hoboken, N. J.	991,349	932,270	59,079	-----	839,072	838,027	1,045	807	50	-----
65	Peoria, Ill.	974,560	738,039	236,521	-----	981,311	898,532	82,779	2,853	1,050	-----
66	Duluth, Minn.	1,493,607	1,165,256	328,351	-----	1,454,828	1,437,059	17,769	6,130	-----	-----
67	Evansville, Ind.	794,458	589,343	197,061	8,054	808,427	808,427	-----	585	84	-----
68	Utica, N. Y.	1,154,697	809,611	345,086	-----	1,064,976	945,989	118,987	3,270	273	-----
69	Manchester, N. H.	812,562	654,337	130,986	27,239	862,899	862,899	-----	50	85	900
70	San Antonio, Tex.	742,213	643,355	98,858	-----	843,722	780,284	63,438	964	16,352	12,100
71	Elizabeth, N. J.	724,977	577,351	94,591	53,035	770,005	770,005	-----	318	95	-----
72	Yonkers, N. Y.	1,674,576	1,221,356	453,220	-----	1,687,230	1,366,366	320,864	8,796	-----	-----
73	Waterbury, Conn.	953,549	664,126	294,423	-----	1,024,443	907,460	56,983	866	3	-----
74	Salt Lake City, Utah	1,248,357	921,468	314,371	12,518	1,238,699	1,238,699	-----	14,250	449	254
75	Kansas City, Kans.	1,124,992	666,029	343,185	115,778	987,752	987,752	-----	314	302	-----
76	Erie, Pa.	840,749	542,363	298,386	-----	906,642	835,992	70,650	628	193	-----
77	Wilkesbarre, Pa.	491,942	435,771	21,626	34,545	481,365	481,365	-----	316	111	-----
78	Norfolk, Va.	1,310,186	941,833	368,353	-----	1,232,356	960,517	271,839	235	2,601	1,041
79	Charleston, S. C.	684,311	651,531	27,780	5,000	842,291	842,291	-----	4	2,010	-----
80	Schenectady, N. Y.	1,216,161	605,883	610,278	-----	1,069,308	824,317	244,991	13,192	214	18,180
81	Houston, Tex.	1,120,674	777,304	343,310	-----	1,033,617	778,233	255,384	303	3,580	4,600
82	Harrisburg, Pa.	1,324,930	526,311	798,669	-----	1,105,912	992,839	113,073	51	2,015	21,758
83	Portland, Me.	1,094,016	910,937	183,079	-----	1,041,967	1,041,967	-----	195	662	2,745
84	Youngstown, Ohio	888,451	565,076	323,375	-----	919,594	842,682	76,912	2,633	200	-----

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$917,159	\$625,460	\$291,699	-----	\$1,027,664	\$908,327	\$119,337	\$1,306	\$193	-----
86	Holyoke, Mass.	1,195,537	942,627	109,709	\$83,201	1,174,834	1,174,834	-----	876	503	-----
87	Fort Wayne, Ind.	861,025	432,245	419,826	8,954	797,083	797,083	-----	338	-----	-----
88	Tacoma, Wash.	1,180,154	830,005	350,149	-----	1,309,350	1,261,102	48,248	1,572	-----	\$200
89	Akron, Ohio	884,448	571,862	312,886	-----	868,558	670,786	197,772	177	306	865
90	Saginaw, Mich.	1,025,024	551,095	473,929	-----	1,066,969	764,416	302,553	43,172	6,313	-----
91	Brockton, Mass.	1,056,305	720,635	335,670	-----	1,155,230	911,754	243,476	-----	797	-----
92	Lincoln, Nebr.	564,201	408,410	155,056	735	617,814	617,814	-----	11	951	-----
93	Covington, Ky.	657,310	500,563	132,808	23,879	608,409	608,409	-----	173	1,011	-----
94	Lancaster, Pa.	658,354	346,127	312,227	-----	715,985	453,193	262,792	92	391	-----
95	Spokane, Wash.	1,456,961	784,751	672,210	-----	1,578,406	1,197,426	380,980	5,932	20,369	-----
96	Birmingham, Ala.	725,489	517,892	207,597	-----	948,949	722,136	226,813	2,442	1,433	-----
97	Altoona, Pa.	554,209	358,165	196,044	-----	537,009	480,243	56,766	-----	7	-----
98	Pawtucket, R. I.	893,686	739,677	154,009	-----	1,131,358	916,964	214,394	10,837	55	-----
99	Binghamton, N. Y.	639,734	517,868	118,723	3,143	626,151	626,151	-----	1,195	537	-----
100	Augusta, Ga.	534,010	414,582	119,428	-----	564,061	539,803	24,258	1,338	-----	54
101	South Bend, Ind.	652,840	395,600	257,240	-----	727,170	638,236	88,934	502	46	-----
102	Mobile, Ala.	670,122	404,052	266,070	-----	842,519	505,862	336,657	5,916	66	-----
103	Johnstown, Pa.	351,281	293,763	47,368	10,150	361,753	361,753	-----	122	164	-----
104	Dubuque, Iowa	456,642	387,558	46,605	22,479	473,726	473,726	-----	935	143	-----
105	Springfield, Ohio	710,344	460,408	249,936	-----	646,230	639,289	6,941	160	103	-----
106	Wheeling, W. Va.	803,730	692,615	111,115	-----	807,598	736,810	70,788	8,271	22	-----
107	McKeesport, Pa.	659,791	448,963	210,828	-----	699,648	592,997	106,651	346	46	1,650
108	Bayonne, N. J.	866,626	595,147	237,879	33,600	935,279	935,279	-----	1,213	121	-----
109	Butte, Mont.	817,913	688,859	129,054	-----	750,250	729,696	20,554	500	31	-----
110	Allentown, Pa.	441,441	315,571	125,870	-----	440,913	437,332	3,581	12	17,411	-----
111	Sioux City, Iowa	603,500	430,201	118,458	54,841	626,573	626,573	-----	124	2,943	-----
112	Terre Haute, Ind.	605,177	446,662	70,655	87,860	541,992	541,992	-----	130	479	2,750
113	Topeka, Kans.	1,354,082	493,077	861,005	-----	1,265,171	498,423	766,748	176	5,700	-----
114	Davenport, Iowa	686,539	440,636	245,903	-----	787,614	690,708	96,906	546	282	1,002
115	Montgomery, Ala.	520,807	375,322	145,485	-----	789,669	414,714	374,955	-----	16,307	-----
116	Quincy, Ill.	384,886	285,095	55,739	44,052	400,448	400,448	-----	-----	15,554	-----
117	East St. Louis, Ill.	827,290	499,931	327,359	-----	997,228	688,304	308,924	84	350	-----
118	Haverhill, Mass.	683,290	626,197	57,093	-----	724,178	704,370	19,808	153	1,241	3,000
119	Little Rock, Ark.	395,886	311,214	84,672	-----	393,926	328,452	65,474	-----	124	-----

¹ For difference between this total and corporate payments, see note 1 to Table 2.

² For details, see Tables 5, 6, and 8.

³ For details, see Table 7.

⁴ Excess of payments on account of indebtedness over receipts from loans; shown in column 8 of Table 9.

⁵ For difference between this total and corporate receipts, see note 7 to Table 2.

⁶ For details, see Tables 10 to 14.

⁷ Excess of receipts from loans over payments on account of indebtedness; shown in column 8 of Table 9.

⁸ To correct errors in previous receipts.

⁹ To correct errors in previous payments.

¹⁰ To be deducted from payments for outlays, to ascertain net additions to the value of fixed properties and the cost of public works.

TABLE 4.—PRINCIPAL PAYMENTS AND RECEIPTS, WITH ACCOMPANYING TEMPORARY PAYMENTS AND RECEIPTS:
1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAYMENTS.				RECEIPTS.			SPECIFIED TEMPORARY PAYMENTS AND RECEIPTS.		
		Total. ¹	For expenses. ²	For outlays. ³	For decrease of indebtedness. ⁴	Total. ⁵	From revenues. ⁶	From loans increasing indebtedness. ⁷	Refund payments. ⁸	Refund receipts. ⁹	Receipts from sales of real property. ¹⁰
120	Springfield, Ill.....	\$785,940	\$540,791	\$245,149	-----	\$761,013	\$657,360	\$103,653	\$1,016	\$1,056	-----
121	York, Pa.....	567,126	293,659	273,467	-----	401,724	356,550	45,174	30	790	-----
122	Salem, Mass.....	693,796	552,108	116,776	\$24,912	678,815	678,815	-----	2,152	-----	-----
123	Malden, Mass.....	722,317	634,477	83,463	4,377	968,639	968,639	-----	1,082	381	\$73,375
124	Chester, Pa.....	405,220	275,936	76,152	53,132	356,132	356,132	-----	661	292	-----
125	Chelsea, Mass.....	686,968	549,950	102,263	34,755	667,116	667,116	-----	62	11,297	2,880
126	Newton, Mass.....	1,305,327	1,062,422	224,190	18,715	1,430,269	1,430,269	-----	12,735	189	-----
127	Passaic, N. J.....	452,465	344,331	70,592	37,542	452,100	452,100	-----	-----	4,344	-----
128	Elmira, N. Y.....	432,168	352,426	31,317	48,425	435,124	435,124	-----	1,707	7	-----
129	Atlantic City, N. J.....	963,067	750,278	212,789	-----	1,004,724	986,718	18,006	75	3,374	-----
130	Superior, Wis.....	632,232	345,067	252,736	34,429	571,750	571,750	-----	145	595	-----
131	Knoxville, Tenn.....	374,343	310,021	64,322	-----	373,370	324,370	49,000	442	75	-----
132	Newcastle, Pa.....	413,960	306,053	107,907	-----	458,808	393,564	65,244	246	170	-----
133	Rockford, Ill.....	532,213	315,164	217,049	-----	536,894	461,355	75,539	167	6	-----
134	Jacksonville, Fla.....	620,493	446,788	165,248	8,457	626,230	626,230	-----	4,754	-----	-----
135	South Omaha, Nebr....	423,813	331,928	91,885	-----	594,603	389,319	205,284	265	9,478	-----
136	Fitchburg, Mass.....	662,606	542,710	83,166	36,730	630,779	630,779	-----	36	166	-----
137	Galveston, Tex.....	624,461	439,972	181,847	2,642	733,370	733,370	-----	25	52	-----
138	Macon, Ga.....	332,948	247,694	41,693	43,561	313,816	313,816	-----	893	21,908	-----
139	Canton, Ohio.....	594,216	386,330	207,886	-----	752,054	562,690	189,364	236	182	-----
140	Joplin, Mo.....	254,106	182,853	71,253	-----	305,595	276,751	28,844	7	1,432	-----
141	Amherst, N. Y.....	686,358	469,664	216,694	-----	630,949	609,397	21,552	1,356	18,090	-----
142	Wichita, Kans.....	460,263	305,370	154,893	-----	464,635	346,357	118,278	365	448	-----
143	Racine, Wis.....	415,878	301,231	114,647	-----	413,646	401,604	11,952	4,306	3,421	-----
144	Woonsocket, R. I.....	496,914	394,326	102,588	-----	588,359	416,984	171,375	9	161	-----
145	Joliet, Ill.....	536,749	407,440	51,640	77,669	567,229	567,229	-----	-----	166	-----
146	Taunton, Mass.....	652,056	527,189	124,867	-----	700,046	686,240	13,797	4,332	296	-----
147	Chattanooga, Tenn....	390,232	327,543	62,689	-----	410,985	390,671	20,314	338	-----	-----
148	Sacramento, Cal.....	716,673	494,583	219,890	2,200	702,631	702,631	-----	246	18,841	-----
149	Oshkosh, Wis.....	339,825	262,904	67,675	9,246	352,863	352,863	-----	253	16	-----
150	La Crosse, Wis.....	441,554	284,508	157,046	-----	496,318	413,625	82,693	1,706	-----	-----
151	Council Bluffs, Iowa....	446,999	267,573	161,302	18,124	431,921	431,921	-----	10	6,735	104

¹ For difference between this total and corporate payments, see note 1 to Table 2.

² For details, see Tables 5, 6, and 8.

³ For details, see Table 7.

⁴ Excess of payments on account of indebtedness over receipts from loans; shown in column 8 of Table 9.

⁵ For difference between this total and corporate receipts, see note 7 to Table 2.

⁶ For details, see Tables 10 to 14.

⁷ Excess of receipts from loans over payments on account of indebtedness; shown in column 8 of Table 9.

⁸ To correct errors in previous receipts.

⁹ To correct errors in previous payments.

¹⁰ To be deducted from payments for outlays, to ascertain net additions to the value of fixed properties and the cost of public works.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	Total general and municipal service expenses.	[CLASSIFIED BY CHARACTER.				CLASSIFIED BY REVENUES FROM WHICH PAID.		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.				
			Payments to public.				Service transfer payments.	From special assessments.	From other revenues.	I.—General government.			
			Total.	For salaries and wages.	For miscellaneous objects. ¹	Aggregate.							
						Total.				Salaries and wages.	All other.		
	Grand total.....	\$328,106,760	\$326,392,015	\$201,344,306	\$125,047,709	\$1,714,745	\$569,981	\$327,536,779	\$29,070,644	\$21,241,324	\$7,719,618	\$109,702	
	Group I.....	206,573,364	205,690,722	129,190,392	76,500,330	882,642	209,471	206,363,893	20,303,410	14,556,090	5,658,614	88,706	
	Group II.....	54,617,559	54,403,639	33,130,817	21,272,822	213,920	70,679	54,546,880	3,954,774	3,089,991	859,160	5,623	
	Group III.....	39,485,362	39,198,436	23,001,659	16,196,777	286,926	205,450	39,279,912	2,905,449	2,137,894	759,163	8,392	
	Group IV.....	27,430,475	27,099,218	16,021,438	11,077,780	331,257	84,381	27,346,094	1,907,011	1,457,349	442,681	6,981	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$87,456,936	\$87,352,835	\$56,247,114	\$31,105,721	\$104,101	.....	\$87,456,936	\$8,800,481	\$6,791,221	\$2,009,172	\$88
2	Chicago, Ill.....	22,796,497	22,416,192	15,730,992	6,685,200	380,305	.....	22,796,497	1,841,830	973,803	865,969	2,058
3	Philadelphia, Pa.....	20,836,529	20,833,407	11,260,445	9,572,962	3,122	.....	20,836,529	2,495,965	1,645,459	850,506	.....
4	St. Louis, Mo.....	10,856,458	10,806,740	6,930,755	3,875,985	49,718	\$178,018	10,678,440	1,281,974	873,207	408,757	10
5	Boston, Mass.....	18,371,722	18,203,685	10,437,162	7,766,523	168,037	.....	18,371,722	2,167,083	1,441,627	644,046	81,410
6	Baltimore, Md.....	6,884,253	6,855,299	3,902,859	2,952,440	28,954	.....	6,884,253	712,811	436,499	276,256	56
7	Cleveland, Ohio.....	5,698,215	5,694,519	3,540,881	2,153,638	3,096	.....	5,698,215	292,615	199,521	92,614	480
8	Buffalo, N. Y.....	5,449,740	5,360,334	3,208,716	2,151,618	89,406	31,453	5,418,287	335,385	265,608	69,532	245
9	San Francisco, Cal.....	6,299,388	6,297,948	4,759,061	1,538,887	1,440	.....	6,299,388	900,347	700,365	199,982	.....
10	Pittsburg, Pa.....	5,356,319	5,351,859	3,144,049	2,207,810	4,460	.....	5,356,319	257,116	190,777	66,339	.....
11	Cincinnati, Ohio.....	6,334,174	5,333,437	2,816,509	2,516,928	737	.....	5,334,174	330,430	255,253	75,172	6
12	Detroit, Mich.....	4,054,680	4,054,680	2,908,715	1,145,965	.....	.....	4,054,680	311,445	285,386	26,059	.....
13	Milwaukee, Wis.....	3,717,867	3,669,201	2,530,273	1,118,928	45,666	.....	3,717,867	226,033	182,464	39,215	4,354
14	New Orleans, La.....	3,460,586	3,460,586	1,752,861	1,707,725	.....	.....	3,460,586	349,895	314,900	34,995	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$6,721,750	\$6,701,065	\$3,575,639	\$3,125,426	\$20,685	.....	\$6,721,750	\$376,996	\$331,979	\$45,017	.....
16	Newark, N. J.....	3,601,946	3,593,780	2,368,775	1,225,005	8,166	.....	3,601,946	277,921	244,166	33,755	.....
17	Minneapolis, Minn.....	3,104,862	3,104,862	2,095,370	1,009,942	.....	.....	3,104,862	183,768	134,748	49,018	.....
18	Jersey City, N. J.....	2,629,374	2,629,374	1,420,342	1,209,032	.....	.....	2,629,374	232,552	174,167	58,385	.....
19	Louisville, Ky.....	2,456,752	2,456,752	1,437,256	1,019,496	.....	.....	2,456,752	154,646	128,240	26,406	.....
20	Indianapolis, Ind.....	2,215,877	2,215,877	1,280,367	935,510	.....	.....	2,215,877	63,793	51,071	12,722	.....
21	Providence, R. I.....	3,137,350	3,085,950	1,833,775	1,246,175	51,400	.....	3,137,350	190,388	133,307	55,369	\$1,712
22	St. Paul, Minn.....	2,188,741	2,185,627	1,438,414	746,613	3,714	\$3,436	2,185,305	116,397	98,963	17,434	.....
23	Rochester, N. Y.....	2,350,468	2,348,037	1,353,330	994,707	2,431	.....	2,350,468	205,643	140,174	65,469	.....
24	Kansas City, Mo.....	2,545,677	2,544,267	1,782,238	762,029	4,410	.....	2,545,677	250,099	176,670	73,429	.....
25	Toledo, Ohio.....	1,539,227	1,536,462	985,313	551,149	2,765	.....	1,539,227	132,730	100,897	31,833	.....
26	Denver, Colo.....	3,044,650	3,036,475	1,853,517	1,182,958	8,175	.....	3,044,650	518,178	397,990	120,156	32
27	Allentown, Pa.....	1,717,856	1,717,856	1,086,942	630,914	.....	.....	1,717,856	86,787	71,293	15,474	.....
28	Columbus, Ohio.....	1,358,743	1,358,338	973,671	384,667	405	8,448	1,350,295	119,096	99,268	19,828	.....
29	Worcester, Mass.....	1,961,346	1,928,081	1,227,150	700,931	33,265	35,622	1,925,724	92,756	66,080	22,797	3,879
30	Los Angeles, Cal.....	2,300,552	2,265,152	1,618,837	646,315	35,400	.....	2,300,552	180,829	133,986	46,843	.....
31	Memphis, Tenn.....	1,140,012	1,104,707	613,121	491,586	35,305	.....	1,140,012	35,063	27,614	7,449	.....
32	Omaha, Nebr.....	1,683,019	1,683,019	903,362	779,657	.....	.....	1,683,019	138,649	115,024	23,625	.....
33	New Haven, Conn.....	1,546,958	1,546,958	970,158	676,800	.....	84	1,546,874	112,637	90,018	22,619	.....
34	Syracuse, N. Y.....	1,844,283	1,844,283	1,059,625	784,658	.....	23,089	1,821,194	157,055	120,515	36,540	.....
35	St. Joseph, Mo.....	692,668	688,818	454,201	234,617	3,850	.....	692,668	48,636	40,432	8,204	.....
36	Scranton, Pa.....	1,003,577	1,003,577	604,813	398,764	.....	.....	1,003,577	72,900	55,342	17,558	.....
37	Paterson, N. J.....	1,281,250	1,281,250	682,538	598,714	.....	.....	1,281,250	67,375	52,374	15,001	.....
38	Fall River, Mass.....	1,378,043	1,378,043	801,973	576,070	.....	.....	1,378,043	77,266	55,038	22,228	.....
39	Portland, Ore.....	1,169,578	1,165,629	674,092	491,537	3,949	.....	1,169,578	62,636	50,635	12,001	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$1,101,243	\$1,055,294	\$670,271	\$385,023	\$45,949	\$61,189	\$1,040,054	\$75,141	\$58,908	\$16,233	.....
41	Albany, N. Y.....	1,229,590	1,229,590	751,721	447,669	.....	.....	1,229,590	142,382	105,740	36,642	.....
42	Cambridge, Mass.....	1,688,669	1,684,480	969,433	725,047	4,189	17,001	1,671,668	115,222	77,343	37,100	\$779
43	Seattle, Wash.....	1,616,454	1,616,454	924,274	692,210	.....	.....	1,616,454	124,485	85,672	38,813	.....
44	Grand Rapids, Mich.....	1,051,381	1,041,845	760,544	281,301	9,536	.....	1,051,381	105,765	78,594	26,810	361
45	Dayton, Ohio.....	1,062,337	1,062,337	689,564	372,773	.....	.....	1,062,337	85,159	62,784	22,375	.....
46	Lowell, Mass.....	1,455,311	1,424,049	887,726	536,323	31,262	15,495	1,439,816	119,546	86,536	30,336	2,674
47	Trenton, Conn.....	1,523,439	1,499,522	784,778	714,744	23,917	22,145	1,501,294	94,425	66,015	28,162	248
48	Reading, Pa.....	709,991	685,789	372,303	313,456	24,202	.....	709,991	55,511	27,322	28,000	189
49	Richmond, Va.....	1,076,264	1,070,899	688,120	482,779	5,365	.....	1,076,264	98,671	70,731	25,955	1,085
50	Nashville, Tenn.....	725,197	725,197	519,555	205,642	.....	.....	725,197	46,924	43,634	3,290	.....
51	Wilmington, Del.....	652,410	651,990	348,997	302,993	420	.....	652,410	37,802	33,044	4,758	.....
52	Trenton, N. J.....	860,101	860,101	449,594	410,507	.....	.....	860,101	62,212	39,725	12,487	.....
53	Camden, N. J.....	903,552	903,552	532,845	871,187	.....	.....	903,552	58,464	51,188	7,276	.....
54	Bridgeport, Conn.....	926,126	926,126	646,013	380,113	.....	.....	926,126	64,002	47,833	16,169	.....

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

I.—General government—Continued.

Council and legislative offices.						Chief executive offices.				Finance offices and accounts.						City number.
Council, board of aldermen, etc.		Clerks of council and committees.		City clerk.		Mayor's office.		Executive boards and commissions.		Auditor or comptroller.		Treasurer or chamberlain.		Assessment of taxes.		
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
\$886,308	\$178,174	\$208,711	\$95,221	\$637,739	\$103,211	\$781,757	\$136,149	\$440,684	\$61,615	\$1,489,600	\$223,795	\$960,263	\$166,729	\$1,965,706	\$257,322	
476,970	78,283	134,638	86,588	176,301	46,678	348,945	104,045	220,812	34,543	975,297	169,378	326,655	73,992	1,103,125	170,304	
166,923	35,250	18,913	3,264	154,204	21,112	165,018	13,232	116,180	11,997	265,927	26,975	263,723	44,646	434,429	29,868	
129,957	50,431	37,144	4,715	162,785	21,889	142,857	13,426	52,863	9,504	153,953	18,798	223,383	31,646	278,435	42,837	
112,458	14,210	18,916	654	144,449	12,532	124,937	5,446	50,869	5,571	94,513	8,644	146,502	16,445	149,717	14,313	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$78,000	\$3,890	\$40,965	-----	\$33,228	\$1,322	\$183,104	\$45,497	-----	-----	\$561,995	\$118,301	\$19,743	\$6,166	\$395,748	\$43,751	1
104,506	-----	3,663	\$3,177	20,605	28,010	16,600	822	-----	-----	57,002	19,418	4,875	48,871	-----	87,666	2
7,820	3,000	27,220	75,320	-----	-----	21,120	34,110	\$61,873	\$4,459	56,118	4,849	40,430	2,500	173,493	16,431	3
12,015	15,159	11,296	-----	-----	-----	9,536	11,123	49,455	11,020	57,524	7,516	17,290	667	66,851	8,510	4
50,079	31,366	13,201	2,340	47,879	6,503	23,309	2,578	-----	-----	43,384	2,234	48,029	7,054	173,393	8,438	5
45,670	7,769	2,500	-----	-----	-----	10,683	1,448	-----	-----	13,267	425	10,913	1,262	28,168	2,043	6
21,064	577	-----	-----	10,160	9,318	10,887	2,159	21,744	3,679	31,152	6,347	10,890	1,468	1,405	-----	7
35,022	14,127	-----	-----	12,004	490	8,420	1,028	-----	-----	40,882	3,461	28,964	2,828	37,557	2,532	8
21,561	370	21,600	135	-----	-----	11,100	3,600	44,925	14,031	16,596	1,975	14,800	332	104,587	5,142	9
240	-----	-----	-----	7,735	-----	16,533	-----	10,864	399	24,544	66	32,873	-----	36,684	-----	10
35,850	1,200	-----	-----	16,033	122	10,870	627	31,951	955	26,596	1,765	13,600	1,048	-----	-----	11
40,956	346	1,906	-----	11,209	844	9,150	18	-----	-----	16,068	2,100	16,422	-----	26,086	481	12
18,487	150	-----	-----	8,448	64	5,800	87	-----	-----	11,169	-----	26,575	950	26,848	95	13
5,700	299	10,287	716	-----	-----	11,023	945	-----	-----	18,100	921	11,381	846	22,350	220	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

						\$25,818				\$19,750		\$4,000		\$71,992	\$76	15
	\$1,533		\$110	\$20,277	\$103	9,956		\$19,065	\$1,065	38,234	\$347	9,140	\$409	48,002	2,590	16
\$20,799	7,512		110	7,975	769	4,100	\$5,333	450		7,411	853	8,381	6,934	17,324	3,721	17
1,500				9,200	2,127	8,000	341	13,470	2,104	9,200	1,050	4,500	522	27,201	1,688	18
		\$4,055	198			8,020	990	20,736	1,616	7,700	470	5,000	395	18,571	350	19
8,250	604			4,200	1,651	5,200	262			7,400	2,615	8,500	568	8,366		20
16,824	745	3,954	2,580	6,980	715	6,420	843			6,893	372	18,363	12,363	16,263	3,776	21
1,999		240		7,560		2,709				8,500	600	12,000	800	594		22
16,020	13,434			4,067	210	7,046	991	8,855	1,751	11,902	3,825	15,596	5,374	16,125	1,376	23
10,025				9,800		5,100		9,208		23,931		32,303	711	21,493		24
8,447	2,079			8,339	6,118	5,783	274	16,575	917	8,125	3,497	6,608		6,210		25
23,941		2,400	193	8,482	1,867	8,600	282			16,240	2,192	38,233	5,378	54,754	2,952	26
56				4,400		11,900		7,561	1,815	7,700		13,053		12,760	346	27
7,630	1,452			6,840	512	5,700	553	11,400	673	7,325	2,564	8,100	825			28
	831	768		6,568	528	4,170	424			4,620	402	4,500	1,080	9,809	3,247	29
10,802	689	1,600		13,400	2,124	6,000	310		6	8,220	1,392	8,367	1,180	27,331	2,413	30
1,880				4,880		4,880				4,000	1,198			4,290	625	31
10,100	28			7,275	680	3,700	898			10,920	677	29,059	3,109	12,711	1,492	32
50	353	3,616		7,176	6	4,916				8,003		1,550		13,160	579	33
14,100	1,000			6,600	2,088	6,484	372			11,120	383	14,693	2,555	16,732	1,309	34
2,048				2,700		3,000	78	4,800	1,279	6,000		3,800	58	3,374	217	35
	2,817	380		4,280	464	4,625	217			5,950	39	5,740	363	8,658	277	36
8,800	366	1,000		1,500	227	3,200	280			2,900	77	2,500	93	9,990	906	37
5,400	387	900	73	6,575	923	4,200	645	2,500		4,300	1,008	4,400	589	6,899	1,862	38
3,272	1,520					5,100	139	1,500	711	19,523	4,014	5,337	1,589			39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$6,300	\$45	-----	-----	\$5,650	\$1,298	\$4,000	\$822	-----	-----	\$6,400	\$589	\$1,000	\$37	\$10,900	\$4,719	40
10,297	8,888	-----	-----	4,020	650	6,500	566	\$6,300	\$951	6,700	1,786	10,000	2,332	13,309	1,168	41
610	4,051	\$3,334	\$365	6,331	1,007	5,450	414	-----	-----	3,879	400	10,196	3,181	14,018	2,090	42
11,552	2,082	1,325	-----	6,716	654	3,772	273	-----	-----	9,642	1,082	21,791	2,681	-----	285	43
8,170	6,798	-----	-----	7,146	860	2,200	150	-----	-----	5,944	771	7,136	431	11,863	479	44
5,206	642	-----	-----	4,000	1,246	5,409	286	11,728	2,286	6,300	860	4,900	1,181	-----	817	45
-----	-----	1,500	417	4,628	380	4,207	186	-----	-----	4,178	441	9,848	1,565	12,534	1,148	46
1,000	5,173	300	102	9,618	1,632	3,416	208	-----	-----	3,100	400	5,450	598	10,100	690	47
1,320	8,523	650	85	3,050	1,184	2,461	461	-----	-----	2,152	838	3,100	886	4,864	452	48
1,600	1,368	2,365	-----	1,600	-----	2,221	123	-----	-----	5,363	-----	4,477	-----	9,177	-----	49
2,435	410	-----	-----	2,500	38	3,909	210	10,800	320	4,000	67	3,700	380	5,500	120	50
3,209	-----	-----	-----	1,280	-----	1,500	-----	-----	-----	2,100	-----	2,100	-----	5,410	-----	51
50	-----	-----	-----	4,600	-----	800	-----	-----	-----	2,883	-----	4,380	127	8,978	245	52
770	413	3,744	-----	4,800	-----	3,000	-----	-----	-----	4,800	-----	3,600	-----	8,950	-----	53
-----	-----	-----	-----	3,877	1,366	8,600	-----	303	197	4,214	-----	800	-----	6,950	-----	54

* Including payments for charities and corrections to other civil divisions and to private associations and individuals, and also payments for expenses on account of interest.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total general and municipal service expenses.	CLASSIFIED BY CHARACTER.				CLASSIFIED BY REVENUES FROM WHICH PAID.		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.			
			Payments to public.			Service transfer payments.	From special assessments.	From other revenues.	I.—General government.			
			Total.	For salaries and wages.	For miscellaneous objects. ¹				Total.	Salaries and wages.	All other.	
											Miscellaneous.	Service transfers.
55	Troy, N. Y.	\$966,795	\$966,795	\$591,503	\$375,292			\$966,795	\$85,757	\$68,791	\$16,966	
56	Lynn, Mass.	997,980	996,639	562,622	434,017	\$1,341	\$17,965	980,015	62,022	49,005	12,785	\$232
57	Des Moines, Iowa.	885,742	885,742	547,517	338,225			885,742	39,618	32,955	6,663	
58	New Bedford, Mass.	1,213,835	1,202,925	663,249	539,676	10,910		1,213,835	103,073	66,753	36,264	56
59	Oakland, Cal.	1,017,449	1,016,626	709,900	306,726	823		1,017,449	112,794	76,128	36,666	
60	Springfield, Mass.	1,231,867	1,225,386	746,706	478,680	6,481	18,885	1,212,982	55,587	38,638	16,949	
61	Lawrence, Mass.	825,319	818,618	507,008	311,610	6,701	12,813	812,566	45,555	32,266	13,172	117
62	Somerville, Mass.	1,062,510	1,056,857	615,458	441,399	5,653		1,062,510	59,839	44,297	15,542	
63	Savannah, Ga.	587,246	587,246	318,123	269,123			587,246	47,444	34,688	12,756	
64	Hoboken, N. J.	729,685	728,941	473,412	255,529	744		729,685	49,804	41,203	8,601	
65	Peoria, Ill.	731,114	731,114	445,123	285,991			731,114	38,500	30,331	8,169	
66	Duluth, Minn.	897,332	853,597	538,075	315,522	43,735	6,905	890,427	69,388	54,318	14,892	178
67	Evansville, Ind.	532,038	532,038	325,463	206,575		6,314	525,724	34,560	29,616	5,044	
68	Utica, N. Y.	808,904	803,348	345,938	457,410	5,556	25,684	783,220	58,313	40,002	18,311	
69	Manchester, N. H.	573,095	547,961	343,972	203,989	25,134		573,095	40,310	32,273	7,526	511
70	San Antonio, Tex.	632,471	632,471	376,585	255,886			632,471	51,203	39,518	11,685	
71	Elizabeth, N. J.	576,285	576,285	291,605	284,680			576,285	37,550	30,837	6,713	
72	Yonkers, N. Y.	1,060,552	1,031,231	545,413	485,818	29,321		1,060,552	85,866	55,821	30,045	
73	Waterbury, Conn.	600,549	600,549	373,266	227,283			600,549	56,563	44,379	12,184	
74	Salt Lake City, Utah.	822,169	819,509	539,408	280,101	2,660		822,169	68,925	48,248	19,982	665
75	Kansas City, Kans.	665,613	665,613	325,407	340,206			665,613	35,080	21,884	13,196	
76	Erie, Pa.	454,539	454,539	314,452	140,087			454,539	33,596	24,292	9,304	
77	Wdkesbarre, Pa.	433,898	433,898	271,959	161,939			433,898	31,214	23,691	7,523	
78	Norfolk, Va.	808,784	808,784	374,782	434,002			808,784	59,566	44,563	15,003	
79	Charleston, S. C.	647,162	647,162	295,377	351,785			647,162	28,900	25,125	3,775	
80	Schenectady, N. Y.	536,754	536,754	281,920	254,834			536,754	52,694	40,841	11,853	
81	Houston, Tex.	771,835	771,835	398,538	373,287			771,835	52,647	40,468	12,179	
82	Harrisburg, Pa.	442,662	442,662	267,488	175,144	30		442,662	48,148	33,823	14,325	
83	Portland, Me.	865,701	862,704	468,621	394,083	2,997		865,701	53,254	32,171	20,716	367
84	Youngstown, Ohio.	523,402	523,402	327,531	195,871		1,054	522,348	31,968	26,000	5,968	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$536,960	\$536,960	\$351,978	\$184,982			\$536,658	\$36,809	\$30,345	\$6,464	
86	Holyoke, Mass.	725,275	663,453	399,830	263,653	\$61,822	\$302	725,275	55,496	39,165	13,209	\$3,122
87	Fort Wayne, Ind.	376,909	376,008	268,792	107,216	901		376,909	23,271	19,742	3,529	
88	Tacoma, Wash.	616,253	575,317	364,167	211,150	40,936		616,253	37,946	25,558	11,847	541
89	Akron, Ohio.	569,975	569,975	329,441	240,534			569,975	24,284	18,831	5,453	
90	Saginaw, Mich.	496,592	496,592	309,903	186,689			496,592	47,059	42,780	4,279	
91	Brockton, Mass.	635,476	623,519	377,686	245,833	11,957	11,285	624,191	52,743	34,911	15,858	1,974
92	Lincoln, Nebr.	370,267	370,267	231,127	139,140			370,267	29,455	24,168	5,287	
93	Covington, Ky.	376,141	375,852	237,369	138,492	289		376,141	47,709	38,265	9,444	
94	Lancaster, Pa.	294,864	294,618	160,854	133,764	246		294,864	21,912	13,291	8,621	
95	Spokane, Wash.	696,467	696,467	421,539	274,928			696,467	44,133	34,140	9,993	
96	Birmingham, Ala.	510,965	500,965	244,758	256,207	10,000		510,965	35,703	27,903	7,800	
97	Altoona, Pa.	318,675	318,675	189,967	137,708			318,675	17,256	11,672	5,584	
98	Pawtucket, R. I.	624,831	609,213	323,264	285,949	15,618		624,831	46,844	30,444	16,354	46
99	Binghamton, N. Y.	462,451	462,451	264,796	197,655			462,451	32,715	27,929	4,786	
100	Augusta, Ga.	307,783	295,414	174,207	121,207	12,369	1,702	306,081	19,098	16,696	2,402	
101	South Bend, Ind.	347,755	347,290	224,529	122,761	465		347,755	22,109	17,277	4,832	
102	Mobile, Ala.	328,320	325,030	128,084	196,946	3,290		328,320	30,401	21,750	8,651	
103	Johnstown, Pa.	293,091	293,091	193,206	99,785			293,091	13,945	11,820	2,125	
104	Dubuque, Iowa.	342,098	341,383	214,195	127,188	715		342,098	24,823	20,599	4,224	
105	Springfield, Ohio.	410,173	410,173	256,496	153,677			410,173	33,706	23,533	10,173	
106	Wheeling, W. Va.	426,785	424,135	290,855	133,280	2,650		426,785	32,430	25,947	6,233	250
107	McKeesport, Pa.	378,008	378,008	238,704	139,304			378,008	30,359	20,979	9,380	
108	Bayonne, N. J.	439,836	438,498	237,981	200,517	1,338		439,836	34,582	30,046	4,536	
109	Butte, Mont.	688,859	684,231	486,692	197,539	4,628	16,320	672,539	54,328	48,178	6,150	
110	Allentown, Pa.	276,181	276,181	157,767	118,414			276,181	19,402	13,847	5,555	
111	Sioux City, Iowa.	322,922	322,922	238,979	83,943			322,922	24,686	18,974	5,712	
112	Terre Haute, Ind.	436,478	436,478	283,577	152,901			436,478	24,504	20,540	3,964	
113	Topeka, Kans.	492,429	491,520	258,632	232,888	909		492,429	20,675	16,514	4,161	
114	Davenport, Iowa.	439,863	439,863	286,429	153,434			439,863	25,416	17,942	7,474	
115	Montgomery, Ala.	301,248	291,530	156,880	134,650	9,718		301,248	15,175	12,260	2,915	
116	Quincy, Ill.	282,985	282,985	163,002	119,983			282,985	15,537	12,877	2,660	
117	East St. Louis, Ill.	499,435	498,233	279,760	218,473	1,202		499,435	41,673	26,033	15,590	
118	Haverhill, Mass.	565,225	561,343	307,995	253,348	3,882	7,422	557,803	37,502	26,690	10,766	46
119	Little Rock, Ark.	308,865	303,575	172,102	131,473	5,290		308,865	20,021	17,435	2,586	

¹Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
I.—General government—Continued.															
Council and legislative offices.						Chief executive offices.				Finance offices and accounts.					
Council, board of aldermen, etc.		Clerks of council and committees.		City clerk.		Mayor's office.		Executive boards and commissions.		Auditor or comptroller.		Treasurer or chamberlain.		Assessment of taxes.	
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
\$9,560				\$720	\$189	\$4,835	\$253			\$8,700	\$1,022	\$8,950	\$578	\$5,440	\$2,949
3,350	\$1,031	\$1,435	\$115	3,668	213	2,500	610	\$3,764	\$234	1,860	39	7,321	1,586	9,643	703
2,250	1,364			2,940	397	3,500	2			3,700		2,920			
578	1,220	500	1,530	6,180	103	3,936	916			3,284		9,270	137	9,456	1,829
5,274	135	130	165	3,937	555	3,000	406	3,542	1,913	6,101	374	4,500	179	3,883	5,038
	135	300		4,535	1,525	3,818	203			1,753	139	4,984	1,049	7,862	1,556
221		100	17	3,941	455	1,400	206			1,651	755	5,580	1,330	4,341	1,225
	1,642	4,100	300	6,446	817	3,700	141			700	40	6,635	4,469	9,308	1,294
3,120	1,500			4,240	1,457	4,000	885			8,100		8,100	1,470	3,800	267
3,775	299			4,100	522	2,000	90			2,500	58	4,166		7,400	386
3,303	450			2,900		2,400				2,700		1,500		1,000	
4,800				4,490	1,436	3,074	204			4,902	1,711	3,285	359	6,069	3,778
1,650				2,280		4,000	320	5,500	1,037	3,500	2,147	5,238	325	3,388	240
4,900	359	2,220		3,100		1,600						3,820		7,213	2,014
1,989		250	410	2,231	111	2,383	390			1,920	935	1,950	174	5,950	586
2,770	236			2,800	477	4,080	1,529			3,071	719	2,692	36	7,305	625
75	254			2,900	287	933	24			6,106	397	2,000	76	10,385	1,854
7,000	170			7,000		2,200	25			1,500		2,155	98	8,700	2,285
		3,131		500		2,539		600	334	2,800		500		6,922	1,112
6,300	527			6,060	1,814	2,400	404			3,600	159	7,080	1,805		
2,400				4,672		2,600						1,850			
46	2,423			2,640		3,080				2,400		3,000		2,310	
600	263			4,000	57	2,720				2,618	24	3,000		3,967	
		3,275				3,500	166		222	2,000		4,600		1,256	
		1,800				4,700	1,247					5,100		4,035	65
5,500	400			1,800	227	3,800	213	3,686	1,482	3,582	1,008	5,214	1,439	4,000	559
5,173	560	3,095	447			3,722	89	240		3,000	328	2,664	15	10,608	1,498
774	1,116	1,000		2,726	386	2,000	1,383			2,760	407	6,839	516	4,185	423
		310	613	3,043	546	2,000				2,030	650	6,062	1,954	7,129	338
1,930	154	2,280	119			3,980	21	6,400	528	3,500	652	2,000	202	336	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$1,622				\$2,460	\$109	\$3,075	\$60	\$4,582	\$1,947	\$2,820	\$45	\$3,200	\$463	\$9,191	\$561
2,981	\$129	\$150		2,664	122	1,500	20	4,885	444	2,899	24	1,000		5,174	1,312
4,793				2,000		1,000				2,800	339	2,442	1,936		
1,731	57	1,620	\$242	3,509	2,289	1,700	20	6,120	903	2,752	553	500	158	153	
				1,220		1,220	55			3,500	592				
5,952				2,400		1,000		2,565		3,000		6,023		5,861	
				2,548	296	2,025	259			1,194	123	2,744	971	6,063	857
4,800	20	305	74	3,125	517	1,000	3			5,970		5,970	792	2,592	70
3,018				4,790		3,889				1,800		2,950		2,508	
215	1,498	575		1,110	210	2,917	56			2,640	95	2,100	30	1,545	115
6,000				3,740	230	2,500	18			4,398	777	5,160	378		141
	346	1,200	25			4,500	266			1,600	225	1,800	181	701	27
50		300		1,000		1,200				900		2,400	239	1,444	
4,775	350	250		6,403	361	1,500	400			2,300		5,250	2,402	3,815	1,712
3,900				1,500	220	2,100						2,000	431	2,941	112
2,270	222					3,737	59			1,438	223	3,200	161	2,110	17
1,500				2,100	59	1,800		3,600	373	2,133	482	1,000			
	310	1,320	17	2,700	274	3,100	256								
		360		1,225		1,700				1,650		2,200		1,569	
2,075		706		2,414	85	1,400	16			1,775	9	3,520	49	3,960	51
1,660	6	278	24			1,746	68	5,550	13	2,400	1,045	500	26		
		1,150		3,100		1,333				342		2,315		6,250	
		960		1,100		2,000				3,965		1,100		4,125	
				3,300	23	2,292						2,292	124	2,125	95
9,036				6,480		2,000						6,300		1,050	
	1,979	598				1,656				997	120	2,075	80	1,245	
2,500	54			1,500	222	2,100	92			1,800	126	2,500	183		
1,350	307			3,500	204	2,500	24	4,500	674	300	403	500	10		
2,400	40	120		2,700	433	1,500	9					1,250			
2,735	1,091			1,999	280	1,017	12					3,363	217	1,830	198
	260			1,800	135	3,400	35					1,800	76	1,483	36
1,746	7			1,200		1,500				1,200	3	663		200	63
2,124	2,623			2,575	15	3,765	6			2,400	24	1,200	85	1,820	1,009
		250	80	2,200	348	3,201	243			1,061	355	4,587	1,005	4,616	957
2,920	91			1,500	110	2,400	86	580				420			

*Including payments for charities and corrections to other civil divisions and to private associations and individuals, and also payments for expenses on account of interest.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total general and municipal service expenses.	CLASSIFIED BY CHARACTER.				CLASSIFIED BY REVENUES FROM WHICH PAID.		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.			
			Payments to public.			Service transfer payments.	From special assessments.	From other revenues.	I.—General government.			
			Total.	For salaries and wages.	For miscellaneous objects. ¹				Aggregate.			
									Total.	Salaries and wages.	All other.	
120	Springfield, Ill.....	\$465,197	\$464,877	\$304,459	\$160,418	\$320		\$465,197	\$21,733	\$16,234	\$5,499	
121	York, Pa.....	293,509	293,509	138,702	154,807			293,509	18,907	10,803	8,104	
122	Salem, Mass.....	485,265	485,075	277,151	207,924	190	\$2,978	482,287	29,074	24,627	4,447	
123	Malden, Mass.....	532,267	527,198	305,550	221,648	5,069	8,316	523,951	27,559	21,648	5,838	\$73
124	Chester, Pa.....	275,592	275,592	146,170	129,422			275,592	20,706	14,101	6,605	
125	Chelsea, Mass.....	487,998	479,266	259,910	219,356	8,732	8,534	479,464	29,737	20,212	9,525	
126	Newton, Mass.....	932,909	927,506	473,195	454,311	5,403	2,867	930,042	65,400	45,152	20,149	99
127	Passaic, N. J.....	344,331	344,331	156,598	157,733			344,331	30,761	20,868	9,893	
128	Elmira, N. Y.....	343,588	343,588	194,231	149,357			343,588	25,383	21,695	3,688	
129	Atlantic City, N. J.....	631,768	631,768	327,659	204,109			631,768	59,849	36,627	23,222	
130	Superior, Wis.....	345,067	344,915	264,086	80,829	152		345,067	31,054	28,848	2,206	
131	Knoxville, Tenn.....	308,765	308,765	151,603	157,162			308,765	18,172	14,537	3,635	
132	Newcastle, Pa.....	306,053	306,053	162,465	143,588			306,053	16,828	14,354	2,474	
133	Rockford, Ill.....	282,567	282,153	180,443	101,710	414		282,567	16,947	14,941	1,963	43
134	Jacksonville, Fla.....	325,493	267,817	160,610	107,207	57,676		325,493	26,063	21,961	4,102	
135	South Omaha, Nebr....	331,928	331,928	165,419	166,509			331,928	24,244	21,261	2,983	
136	Fitchburg, Mass.....	447,552	447,552	247,198	200,354		3,016	444,536	18,625	15,736	2,889	
137	Galveston, Tex.....	348,795	348,795	229,495	119,300			348,795	26,856	21,802	5,054	
138	Macon, Ga.....	239,022	239,022	132,384	106,638			239,022	17,827	15,511	2,316	
139	Canton, Ohio.....	335,200	335,200	211,871	123,329			335,200	24,773	17,796	6,977	
140	Joplin, Mo.....	171,473	170,565	107,219	63,346	908		171,473	13,309	9,297	4,012	
141	Auburn, N. Y.....	417,282	398,001	226,788	171,213	19,281	1,767	415,515	37,020	27,390	9,630	
142	Wichita, Kans.....	303,868	303,868	160,583	143,285			303,868	17,439	12,809	4,630	
143	Racine, Wis.....	294,100	294,100	175,518	118,582		14,357	279,743	16,234	13,182	3,052	
144	Woonsocket, R. I.....	347,514	322,588	165,564	157,024	24,926		347,514	20,938	15,741	4,833	364
145	Joliet, Ill.....	374,637	373,198	247,520	125,678	1,439		374,637	20,872	17,601	3,271	
146	Taunton, Mass.....	402,882	390,395	240,989	149,406	12,487		402,882	25,240	19,109	5,708	423
147	Chattanooga, Tenn.....	326,934	320,934	175,413	145,521	6,000		326,934	13,366	10,700	2,666	
148	Sacramento, Cal.....	449,326	449,326	302,458	146,868			449,326	39,953	27,458	12,495	
149	Oshkosh, Wis.....	260,905	260,905	155,404	105,501		4,608	256,297	20,003	16,789	3,214	
150	La Crosse, Wis.....	250,831	250,796	174,474	76,322	35	907	249,924	25,039	17,602	7,437	
151	Council Bluffs, Iowa...	267,417	267,417	153,705	113,712			267,417	13,393	11,826	1,567	

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

[illegible]

² Including payments for charities and corrections to other civil divisions and to private associations and individuals, and also payments for expenses on account of interest.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		I.—General government—Continued.											
		Finance offices and accounts—Continued.				Law offices.				Statistical offices and accounts.		Miscellaneous executive offices.	
		Collection of taxes.		Other finance offices and accounts.		City attorney.		Other attorneys.					
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
	Grand total.....	\$1,448,855	\$471,619	\$392,450	\$417,555	\$1,360,595	\$491,734	\$770,921	\$324,730	\$126,993	\$31,874	\$637,376	\$325,098
	Group I.....	994,154	400,515	305,757	318,302	787,936	317,535	656,454	300,884	90,993	15,533	463,685	222,147
	Group II.....	172,361	23,471	55,946	28,966	249,713	78,093	38,080	16,783	15,509	8,857	71,890	35,428
	Group III.....	156,376	29,185	14,797	42,103	181,788	58,254	44,237	3,242	15,221	5,358	70,592	54,708
	Group IV.....	125,964	18,443	15,950	28,154	141,158	37,852	32,150	3,821	5,270	2,126	31,209	12,815

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$337,752	\$40,752	\$217,247	\$45,756	\$370,562	\$130,343	\$335,336	\$96,243	\$37,440		\$81,187	\$46,222
2	Chicago, Ill.....	56,609	273,482	28,197	21,367	21,367	4,903	179,147	196,481	9,380	\$1,336	52,234	6,173
3	Philadelphia, Pa.....	177,028	12,527	18,000	133,056	129,374	56,881	79,144	5,998	2,000		45,662	19,188
4	St. Louis, Mo.....	103,016	35,067	1,500	2,832	29,078	29,628	10,072	752			66,423	24,813
5	Boston, Mass.....	116,003	19,393	42,406	11,791	49,489	31,838			36,993	14,197	126,000	93,621
6	Baltimore, Md.....	82,317	7,632	12,201	33,662	16,165	5,768					3,150	9,722
7	Cleveland, Ohio.....					23,124	2,443	1,592				2,400	
8	Buffalo, N. Y.....	1,819	5,146			24,463	3,625			1,200		28,932	1,103
9	San Francisco, Cal.....	64,798	2,139		19,335	22,100	28,469	37,400	21			9,698	
10	Pittsburg, Pa.....				37,984	23,000	12,749			2,000		17,196	11,563
11	Cincinnati, Ohio.....			585		20,200	7,604	508				10,520	7,492
12	Detroit, Mich.....	27,745		4,578	1,267	21,734	2,310					2,187	
13	Milwaukee, Wis.....				2,048	13,000			1,389	1,980		5,604	671
14	New Orleans, La.....	26,167	4,377	9,240	2,374	24,280	974	13,255				12,442	1,579

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$20,190	\$4,522	\$4,800		\$12,900				\$2,200		\$16,099	\$770
16	Newark, N. J.....	18,136	3,185	15,324	\$1,814	14,339	\$1,395						
17	Minneapolis, Minn.....					10,080	813	\$3,650					
18	Jersey City, N. J.....	19,285	5,945	13,100	673	14,567	3,099					3,600	145
19	Louisville, Ky.....	11,390	538		800	12,980	10,290	3,000	\$82			4,800	
20	Indianapolis, Ind.....	1,000				8,060	1,275		104				
21	Providence, R. I.....					11,273	5,347			4,965		7,895	7,891
22	St. Paul, Minn.....					11,700	898					730	
23	Rochester, N. Y.....			6,769		13,910	6,491	1,610		900	\$2,168	4,185	1,415
24	Kansas City, Mo.....			2,136		20,399	20,223	1,800					
25	Toledo, Ohio.....		2,092			12,780	6,534						
26	Denver, Colo.....	35,627	298		901	13,375	3,918	18,120				7,398	12,732
27	Allentown, Pa.....				8,122	6,518	1,832					1,000	
28	Columbus, Ohio.....	2,000				11,777	697	2,400					
29	Worcester, Mass.....	7,954	2,151	1,850	951	4,800	287			1,754		6,982	5,325
30	Los Angeles, Cal.....	13,075	1,505	9,044	2,036	13,865	2,388		5,015			1,847	2,160
31	Memphis, Tenn.....	4,000	300		829	3,600	2,394			304	1,573	3,000	291
32	Omaha, Nebr.....	1,299		4,136	2,422	10,721	1,030	1,000				6,190	3,719
33	New Haven, Conn.....	8,910				5,100	1,678	5,500		3,300	1,400	500	
34	Syracuse, N. Y.....			3,500		11,804	2,377		3,116	1,000	2,076	4,418	417
35	St. Joseph, Mo.....	1,323		2,100	985	6,828	835	1,000				296	
36	Scranton, Pa.....	15,231	1,681			7,125	2,802		5,466				
37	Paterson, N. J.....	8,420	1,477		558	2,500	522		2,500	635		500	
38	Fall River, Mass.....	4,512	1,869			1,661	725		500	451	1,475	1,250	316
39	Portland, Oreg.....					6,600	243					1,200	247

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$13,938	\$835			\$5,500	\$1,205					\$4,330	\$1,014
41	Albany, N. Y.....				\$1,208	7,720	566			\$1,400		7,666	2,452
42	Cambridge, Mass.....	2,719				4,065	888			896		900	205
43	Seattle, Wash.....				310	13,890	13,075					440	
44	Grand Rapids, Mich.....	5,457	541		54	5,425	635	\$1,009					
45	Dayton, Ohio.....		817			6,500	1,706	1,600				400	
46	Lowell, Mass.....					3,628	1,914	5,692				17,202	11,972
47	Hartford, Conn.....	8,244	1,921		1,614	5,192	1,440			683	1,950		
48	Reading, Pa.....	6,293	244		3,102	2,292	3,281	545					
49	Richmond, Va.....	12,605		\$2,050	512	3,000						84	
50	Nashville, Tenn.....	608		516	109	6,465	530						
51	Wilmington, Del.....	6,375				2,400							
52	Trenton, N. J.....	6,483	426	2,500	1,130	2,500	4		\$3,200	900			
53	Camden, N. J.....	9,150	297	2,500	1,102	4,800							
54	Bridgeport, Conn.....		1,253			3,795				1,086		4,832	501

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
I.—General government—Continued.								II.—Protection of life and property.							
Elections.		Municipal buildings.		Courts.				Aggregate.				Police department.			City num- ber:
				Municipal.		Other.									
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other. ²		Salaries and wages.	Pensions and gratui- ties.	All other.	
										Miscella- neous.	Service trans- fers.				
\$2,060,100	\$1,130,508	\$1,560,764	\$1,573,628	\$1,386,011	\$201,869	\$4,126,401	\$1,638,489	\$78,445,056	\$64,462,977	\$13,566,226	\$415,853	\$37,334,204	\$2,103,198	\$2,741,222	
1,549,991	808,557	1,173,056	927,881	951,119	138,663	3,820,202	1,533,492	51,860,100	43,290,678	8,452,045	117,377	26,186,493	1,898,163	1,790,686	
266,802	149,942	161,130	221,995	210,963	37,448	262,320	77,426	12,381,018	10,083,098	2,232,821	65,099	5,338,705	165,724	438,837	
167,569	115,740	125,638	221,505	150,674	19,039	29,625	25,175	8,296,678	6,595,315	1,562,217	139,146	3,532,661	29,208	306,094	
75,738	56,269	100,940	202,247	73,255	6,719	14,254	2,396	5,907,260	4,493,886	1,319,143	94,231	2,276,345	10,103	205,605	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$597,954	\$351,435	\$639,586	\$362,829	\$353,762	\$10,950	\$2,477,612	\$705,803	\$21,834,596	\$18,236,731	\$3,582,237	\$15,628	\$11,231,432	\$1,162,775	\$484,626
280,083	63,309	43,086	33,458	114,746	40,782	302,762	26,912	5,982,705	5,146,380	825,976	10,349	3,253,842	239,355	178,475
168,540	125,045	250,873	160,616	83,947	302,762	196,526	5,441,142	4,416,067	1,024,882	193	193	2,978,742	115,451	345,150
95,699	69,624	20,477	40,801	40,922	16,038	281,243	140,217	2,982,162	2,599,952	382,162	48	1,769,405	.....	184,064
101,353	91,710	71,085	106,408	138,111	46,111	358,853	249,944	3,501,919	2,723,322	767,801	10,796	1,546,107	132,691	216,197
64,591	43,014	17,705	28,596	31,305	12,241	97,664	122,730	1,686,783	1,436,710	249,787	286	993,116	22,403	69,284
26,470	6,273	9,830	55,065	13,823	4,694	15,070	1,071	1,230,025	1,009,180	219,928	917	491,372	58,418	29,204
22,075	1,399	.....	32,873	23,720	1,165	.....	.....	1,607,790	1,323,811	210,379	73,600	738,873	34,600	56,100
76,913	33,315	55,221	21,717	45,888	.....	153,178	69,401	2,158,968	1,841,575	315,953	1,440	938,006	62,855	46,192
7,958	3,578	.....	11,200	.....	.....	.....	.....	1,334,131	1,129,372	204,759	.....	657,622	14,730	54,904
18,562	8,324	31,971	42,007	13,997	882	23,990	3,151	1,193,742	1,003,800	189,311	631	547,911	32,005	52,949
32,482	3,875	10,757	11,027	13,400	.....	20,676	3,791	1,242,346	1,077,264	165,082	.....	561,369	12,387	29,204
28,177	6,270	18,225	29,475	13,471	2,370	4,680	.....	932,158	785,861	142,808	3,489	350,576	7,959	30,066
9,134	1,386	4,240	2,979	52,827	3,430	84,474	13,946	731,633	560,653	170,980	.....	228,120	2,504	14,271

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$19,747	\$2,010	\$6,096	\$16,523	\$40,568	\$17,853	\$106,957	\$5,273	\$1,537,546	\$1,214,476	\$323,070	.....	\$813,728	\$65,549	\$53,203
26,791	6,981	5,508	10,082	13,680	887	12,747	8,219	926,159	777,860	147,800	\$499	477,588	6,294	36,095
13,080	20,880	12,467	14,557	14,800	1,435	.....	.....	642,254	576,638	65,616	.....	233,196	75	11,786
4,519	507	14,060	11,658	10,600	.....	12,804	8,093	695,325	597,097	98,228	.....	390,224	28,558	24,200
.....	.....	5,392	10,170	22,077	.....	.....	.....	603,500	495,927	107,573	.....	272,609	.....	17,536
.....	419	2,520	5,824	2,635	.....	.....	.....	550,866	393,473	157,393	.....	167,157	2,302	8,208
14,279	7,985	11,002	13,781	2,167	.....	6,019	683	808,925	687,897	119,087	31,942	356,631	13,579	33,312
25,860	4,168	10,660	10,968	15,420	.....	.....	.....	414,536	371,705	42,831	.....	172,080	2,480	12,683
11,543	5,760	11,640	14,697	9,400	506	7,375	702	549,791	428,873	120,398	520	204,869	13,811	23,057
25,646	30,267	11,965	20,092	5,000	.....	.....	.....	629,915	533,663	96,252	.....	294,213	.....	39,035
12,802	2,793	611	7,048	4,075	854	8,450	1,468	328,982	271,053	57,929	.....	131,647	6,375	10,672
43,835	30,498	14,399	6,047	14,560	1,705	98,626	51,225	545,304	388,115	154,415	2,774	184,406	13	21,483
.....	.....	3,505	3,359	2,750	.....	.....	.....	386,429	343,256	43,173	.....	176,792	.....	8,451
18,376	7,944	3,097	2,601	6,223	1,013	8,400	1,494	348,182	295,906	52,276	.....	121,433	968	9,671
6,311	4,167	6,994	7,283	.....	.....	.....	.....	385,294	337,964	46,205	1,135	152,503	75	12,240
.....	.....	.....	.....	.....	.....	.....	.....	447,701	375,215	72,486	.....	203,791	5,350	24,075
5,242	4,754	6,422	18,639	8,721	759	.....	.....	304,270	245,979	30,062	28,229	107,384	.....	9,944
4,778	2,453	8,410	6,732	4,725	385	.....	.....	323,412	231,445	91,967	.....	97,269	2,169	12,948
16,016	4,423	3,029	5,325	8,250	8,581	942	269	375,599	314,074	60,625	.....	184,798	10,766	11,161
12,432	10,466	4,872	8,002	12,760	2,319	.....	.....	375,659	287,892	87,767	.....	131,023	6,957	12,221
.....	.....	1,011	3,633	1,200	63	.....	.....	181,725	134,237	47,468	.....	65,220	.....	6,539
952	1,056	1,620	3,432	1,733	.....	.....	.....	169,375	124,329	45,046	.....	62,312	.....	4,724
.....	.....	3,600	7,340	6,919	6.5	.....	.....	317,827	243,931	73,895	.....	124,110	.....	8,441
4,709	1,580	5,221	10,276	.....	.....	.....	.....	294,305	252,250	42,055	.....	132,334	.....	14,224
.....	.....	5,403	3,105	2,700	433	.....	.....	238,136	188,933	49,203	.....	80,298	403	12,919

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$15,800	\$300	\$1,920	\$4,990	\$3,300	\$272	.....	.....	\$297,339	\$256,889	\$40,450	.....	\$145,131	.....	\$13,113
9,248	8,688	5,304	7,250	14,069	1,275	.....	.....	328,739	278,529	50,210	.....	141,948	.....	14,268
6,432	7,292	8,871	15,779	.....	.....	.....	.....	256,445	219,764	34,996	\$1,685	132,178	.....	6,888
7,112	9,165	6,167	8,145	3,485	856	.....	.....	257,744	219,654	38,090	.....	101,506	.....	13,347
.....	4,611	5,485	10,814	5,503	405	\$5,704	\$622	240,164	207,395	27,818	4,951	84,966	650	11,562
11,363	6,192	2,104	5,664	3,283	1,534	.....	144	220,143	183,175	36,968	.....	97,198	727	10,711
13,115	5,097	9,321	9,990	.....	.....	.....	.....	286,433	251,577	33,370	1,486	132,267	.....	7,375
7,690	6,286	2,230	5,269	8,860	850	165	277	298,037	217,922	61,885	18,230	122,413	3,220	7,180
.....	17	590	11,116	.....	.....	.....	.....	118,283	58,173	38,260	21,850	53,627	.....	2,696
2,088	431	10,612	10,418	4,404	.....	8,935	15,088	217,276	189,773	27,235	268	97,542	.....	6,305
.....	.....	900	780	2,310	326	.....	.....	200,802	180,214	14,588	.....	95,075	.....	3,529
3,500	1,290	1,350	3,468	2,900	.....	.....	.....	145,568	86,959	58,600	.....	82,259	.....	12,541
.....	2,568	600	4,707	6,641	80	.....	.....	180,424	140,821	33,603	.....	79,868	.....	13,621
.....	497	3,322	4,735	6,208	645	.....	.....	201,575	180,624	20,951	.....	100,222	.....	4,633
6,801	2,620	1,224	4,216	5,837	5,603	.....	.....	176,219	130,494	45,725	.....	72,163	.....	3,769

²Including payments by police department for pensions and gratuities, and by fire department for pensions and gratuities and for water.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		I.—General government—Continued.											
		Finance offices and accounts—Continued.				Law offices.				Statistical offices and accounts.		Miscellaneous executive offices.	
		Collection of taxes.		Other finance offices and accounts.		City attorney.		Other attorneys.					
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
55	Troy, N. Y.	\$1,200			\$100	\$7,803	\$666			\$776	\$173	\$3,980	\$210
56	Lynn, Mass.			\$1,500	232	1,800	1,005	\$1,174	\$42		800	2,709	163
57	Des Moines, Iowa	3,177				7,200	710					1,840	
58	New Bedford, Mass.			1,153	15,171	1,500	340	21,182		1,201		1,204	531
59	Oakland, Cal.	8,974	\$2,703	584		12,353	2,759	2,169				2,400	435
60	Springfield, Mass.	5,433	1,407	355	361	2,400	328						
61	Lawrence, Mass.			1,569	519	827	226			1,178	125	5,067	2,961
62	Somerville, Mass.	2,974	20			1,900	312			890		1,507	765
63	Savannah, Ga.	4,206	610	270	198	2,650	1,021			325	700	1,000	
64	Hoboken, N. J.	5,200	1,732			2,000	1,495						
65	Peoria, Ill.					3,760						389	45
66	Duluth, Minn.			600	1,123	5,301	214						
67	Evansville, Ind.				248	1,500	130						
68	Utica, N. Y.	752				3,040	476			720	330	890	9,210
69	Manchester, N. H.	3,304	146			1,444	38			1,254		813	4
70	San Antonio, Tex.	6,280	1,249		127	4,400	3,446	750					
71	Elizabeth, N. J.	1,200	785			1,600	252						
72	Yonkers, N. Y.	4,500	2,479			5,000	1,896					2,330	21,265
73	Waterbury, Conn.	5,750	1,034			2,896	1,064			3,040			
74	Salt Lake City, Utah.	2,973	10,650			6,320	1,457						
75	Kansas City, Kans.	2,226			810	2,100	3,382	1,500					
76	Erie, Pa.	6,032			1,944	3,080	2,577	110				200	
77	Wilkesbarre, Pa.	3,377	36			1,373	1,065						
78	Norfolk, Va.	11,509		1,200	3,726	2,500		1,825				2,440	59
79	Charleston, S. C.					2,100						4,020	1,308
80	Schenectady, N. Y.				975	4,059	35				159	1,095	973
81	Houston, Tex.				1,126	7,587	5,603						
82	Harrisburg, Pa.	4,825			6,302	2,723	1,606	5,991					
83	Portland, Me.					1,200	510			872		2,254	635
84	Youngstown, Ohio.	613				2,030	417	40					

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$4,238	\$395		\$897	\$3,100	\$1,117						
86	Holyoke, Mass.	3,500		\$1,207		1,175	872	\$6,098				\$1,300	
87	Fort Wayne, Ind.	1,056				2,000	379						
88	Tacoma, Wash.		1,000		80	4,575	3,551						
89	Akron, Ohio					2,000	156	1,000					
90	Saginaw, Mich.					1,500		6,303				600	
91	Brockton, Mass.	2,616	2,536		841	1,680	75			\$385		7,943	\$6,728
92	Lincoln, Nebr.				167	3,295	320	26					
93	Covington, Ky.	2,796				3,540	5,106	389					
94	Lancaster, Pa.	765	181	63	3,022	951	416	200	\$20				
95	Spokane, Wash.		1,000			5,700	2,730						
96	Birmingham, Ala.	9,731	2,599			1,500	383	563					
97	Altoona, Pa.				3,356	1,680	872					1,620	
98	Pawtucket, R. I.			1,400		2,000				46		175	
99	Binghamton, N. Y.				13	2,000	401			800	\$121	780	14
100	Augusta, Ga.				150	2,120	125						
101	South Bend, Ind.		400			1,250	396						
102	Mobile, Ala.	7,920	2,819	1,100		1,800	255						28
103	Johnstown, Pa.	1,523	188			1,900	639						
104	Dubuque, Iowa.				109	2,940	462		390				
105	Springfield, Ohio.				75	2,400	377						
106	Wheeling, W. Va.	6,111	73	1,040		1,833		100					
107	McKeesport, Pa.	4,429		643		2,000	3,631	400				660	
108	Bayonne, N. J.	5,375	181			1,833	94	724					
109	Butte, Mont.	3,690	3,015			11,000	525	1,598					
110	Allentown, Pa.	5,804			2,342	748	234	275					
111	Sioux City, Iowa.				245	3,004	278	1,070					
112	Terre Haute, Ind.					2,000	376	2,100					
113	Topeka, Kans.	1,285			167	3,000	359	200					
114	Davenport, Iowa.	97		456	1,010	2,840	268		850				
115	Montgomery, Ala.				476	1,500							
116	Quincy, Ill.	2,333			440	1,600							
117	East St. Louis, Ill.	1,739	47			2,500							
118	Haverhill, Mass.			1,322	309	1,122	384			600		2,122	548
119	Little Rock, Ark.	6,047	530			1,880	21						

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															City number.
I.—General government—Continued.								II.—Protection of life and property.							
Elections.		Municipal buildings.		Courts.				Aggregate.				Police department.			
				Municipal.		Other.									
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other. ³		Salaries and wages.	Pensions and gratuities.	All other.	
										Miscellaneous.	Service trans- fers.				
\$9,510	\$2,938	\$2,657	\$6,342	\$6,660	\$107		\$1,439	\$196,364	\$163,112	\$33,252		\$107,740		\$5,809	55
5,711	1,193	2,570	5,051					203,479	171,508	31,886	\$85	82,331		10,285	56
2,077	924	871	3,227	2,500	39			202,248	134,797	67,451		63,746		3,437	57
3,386	5,354	3,923	9,189	8,382	273			223,300	189,454	32,843	303	114,527		10,741	58
8,462	17,708	2,437	4,023					238,522	179,981	68,541	157	78,805	\$7,116	1,895	59
4,840	4,872	2,358	5,374					201,739	167,138	34,599	12	81,114		8,282	60
5,006	3,870	1,385	1,600					148,249	127,495	20,754	585	67,005		5,019	61
3,972	3,346	2,165	2,396					172,791	138,170	34,621	300	75,774	1,460	5,892	62
		1,783	4,633	1,200	15			182,238	153,339	28,899		80,761	1,111	12,218	63
	1,050	2,625	2,632	3,325	186	\$4,112	151	219,147	197,995	21,152		121,751		6,585	64
2,248	1,928	7,618	5,746	2,573				196,173	131,678	64,495		64,969		7,141	65
9,158	1,033	1,704	4,062	10,935	1,150			208,929	145,997	22,229	40,703	52,813		8,297	66
		960	483	1,500	114			117,781	107,289	10,492		52,590	611	1,335	67
4,786	2,748	2,461	2,872	4,500	302			128,646	96,200	32,446		42,550		6,201	68
3,683	395	2,097	4,066	2,400	385	605	397	149,158	99,404	29,781	19,973	43,038		4,677	69
1,548	1,209	1,422	1,979	2,400			53	139,406	98,047	41,359		43,583		3,119	70
115	25	850	2,656	800		4,073	103	130,568	99,713	30,855		66,204		2,579	71
4,286	1,021	1,200	38	9,950	768			232,103	159,957	44,036	28,110	81,592	3,990	17,306	72
2,941	2,086	3,630	4,962	9,130	1,592			105,832	85,572	20,260		44,731	2,383	4,629	73
		5,275	2,986	8,240	875			116,201	101,796	14,184	221	52,788		6,351	74
3,036	954	600	8,050	900				140,002	102,144	37,858		55,599		4,677	75
		1,440	2,300					117,834	99,592	18,242		39,990		2,998	76
	306	2,590	5,772	68,263				92,963	68,235	24,728		40,478		1,031	77
584	275	2,674	3,557	2,500		4,100	6,898	157,155	139,873	17,582		86,803		2,901	78
		1,120	1,155	1,650				171,247	123,821	47,426		79,710	190	8,466	79
3,043	2,064	1,200	2,233	1,931	83	1,931	3	132,538	85,628	46,910		44,129		11,611	80
442	1,338	1,537	987	2,400	188			152,158	118,623	33,535		58,796		1,856	81
			2,186					73,717	41,558	32,159		38,362		3,071	82
3,525	3,627	3,806	12,210					194,657	144,702	49,955	227	67,398		4,025	83
2,111	1,322	780	1,437		1,116			127,342	108,834	18,508		68,591	1,309	5,522	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$585	\$633	\$1,394	\$2,482	\$1,860	\$165		\$134,187	\$117,944	\$16,243		\$54,671		\$4,536	85
1,640	2,775	4,076	8,667				146,889	116,462	24,408	\$6,019	54,311		2,581	86
		1,020	2,280	1,000	87		99,484	87,135	12,349		33,233		1,049	87
1,050	671	2,964	2,286	1,620	152		123,581	92,891	30,690	17,392	41,502		3,395	88
		540	2,876	600	414		169,411	118,009	51,402		65,551	1,050	2,647	89
1,901	819	2,940	3,427	2,100	33	\$35	83,256	72,709	10,547		38,774	484	4,544	90
2,425	2,660	4,983	2,412				134,031	106,188	22,623	5,220	48,903		10,147	91
1,560	659	600	2,718	1,200	21		48,432	41,679	6,753		14,306		1,806	92
988	270	6,005	4,068	1,800		3,792	82,163	75,188	6,975		46,508		141	93
		410	2,978				50,888	40,797	10,091		25,926		1,713	94
910	130	3,572	4,308	2,160	281		131,083	111,252	19,831		41,856		2,945	95
	19	3,008	3,661	3,300	68		136,677	102,530	34,147		53,097		4,247	96
		1,078	1,117				56,615	44,231	12,384		17,929		3,156	97
1,020	533	1,010	10,632			600	113,348	86,611	12,946	13,791	44,794	2,115	3,640	98
3,192	873	4,016	2,537	4,700	64		72,601	57,123	15,478		32,429		2,485	99
287	116	426	1,479	958			117,531	101,214	16,317		52,481	37	2,635	100
1,470	1,218	1,224	1,844	1,200	60		84,933	74,338	10,595		28,547		2,491	101
		750	2,937	3,060	1,105		75,862	67,258	8,604		39,504		3,988	102
		593	1,023				46,667	31,269	15,398		30,219		2,250	103
1,470	622	339	2,541				64,479	54,585	9,894		25,407		2,255	104
3,447	1,899	3,252	6,453	2,300	187		79,226	62,140	17,086		28,738	325	2,868	105
	2,521	1,680	3,889	533			113,622	98,538	15,084		49,437		3,364	106
			5,106				84,032	74,780	9,246		40,492		4,719	107
2,330	1,356	3,768	1,863	3,245	719	2,762	170,559	135,467	35,093	1,454	61,263	1,856	3,080	108
2,850	535	2,174	2,075	2,000							81,650	324	4,586	109
		449	800				46,160	34,045	12,115		17,969		920	110
	157	3,180	4,130	1,320	225		61,826	50,432	11,394		23,791		3,505	111
1,470	945	1,320	1,000	1,000	21		115,894	70,792	45,102		30,583		1,430	112
3,109	761	950	1,937		455		92,995	58,248	34,747		24,308		4,246	113
1,254	605	1,351	3,000	1,500	43		91,579	60,018	31,561		28,124		3,560	114
		1,077	1,460	1,200	22		68,908	62,435	6,473		40,505	250	1,093	115
775	358	660	1,789	1,000			67,669	46,283	21,386		22,227		3,762	116
8,045	6,253	1,375	4,872			3,640	110,926	79,004	31,922		63,156		4,470	117
2,674	1,212	2,936	5,371				94,111	78,808	14,649	654	33,954		2,737	118
125	61	480	1,697	1,583			148,542	69,295	89,247		34,266		3,338	119

*Including payments by police department for pensions and gratuities, and by fire department for pensions and gratuities and for water.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		I.—General government—Continued.											
		Finance offices and accounts—Continued.				Law offices.				Statistical offices and accounts.		Miscellaneous executive offices.	
		Collection of taxes.		Other finance offices and accounts.		City attorney.		Other attorneys.					
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
120	Springfield, Ill.				\$13	\$1,635	\$64	\$1,167					
121	York, Pa.	\$3,749			3,278	810	1,136						
122	Salem, Mass.	2,431	\$19	\$350	6	250		1,670	\$6	\$608		\$4,092	\$855
123	Malden, Mass.					1,200	47		1,986	254			
124	Chester, Pa.	4,056			2,884	1,500	750						
125	Chelsea, Mass.			833	533	1,200				502	\$53	1,000	2,072
126	Newton, Mass.		1,786	600		3,500	1,082			522	117	4,770	2,554
127	Passaic, N. J.	3,811			450	1,700	232			300			
128	Elmira, N. Y.				9	1,572	198	175		1,100		1,400	5
129	Atlantic City, N. J.	3,265		2,347	3,510	4,000		983					
130	Superior, Wis.					3,050	1,022			50			
131	Knoxville, Tenn.		40	2,650	433	1,000							
132	Newcastle, Pa.	4,964				1,500	941	350	12			620	
133	Rockford, Ill.	6,055				800	98	800					
134	Jacksonville, Fla.	6,320	557	597		1,900	166						
135	South Omaha, Nebr.				178	3,940	466	200					
136	Fitchburg, Mass.					1,000	84						
137	Galveston, Tex.					4,632	3,505					972	
138	Macon, Ga.				254	2,000	48						
139	Canton, Ohio.				141	2,422	258						
140	Joplin, Mo.	1,988	429		1,381	900	27	900			498		
141	Auburn, N. Y.	515				2,260	475		257		318	1,530	11
142	Wichita, Kans.				148	1,500	674	1,300					
143	Racine, Wis.			200		1,011	62						
144	Woonsocket, R. I.	750		1,075		1,500	51				350	500	
145	Joliet, Ill.	5,643	417			2,160	240						
146	Taunton, Mass.	3,506	236	560	260	800	602		300	103	548	1,100	
147	Chattanooga, Tenn.					1,400	350						
148	Sacramento, Cal.	6,150			209	1,350	67	1,125			121		
149	Oshkosh, Wis.					1,200		660					
150	La Crosse, Wis.	1,200				1,500		1,396				25	
151	Council Bluffs, Iowa.	506				1,500		378					

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
I.—General government—Continued.								II.—Protection of life and property.							
Elections.		Municipal buildings.		Courts.				Aggregate.				Police department.			City number.
Salaries and wages.	All other.	Salaries and wages.	All other.	Municipal.		Other.		Total.	Salaries and wages.	All other. ¹		Salaries and wages.	Pensions and gratuities.	All other.	
				Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Services transfers.				
\$1,822	\$367	\$2,161	\$3,849					\$114,628	\$101,269	\$13,359		\$43,552	\$448	\$3,513	120
		300	1,187					51,806	21,943	29,863		21,113		1,473	121
2,050	251	102	2,553					90,251	71,291	18,770	\$190	39,583		2,219	122
2,156	501	1,280	2,290					74,520	63,988	9,868	664	32,868		1,994	123
		627	2,759					46,662	25,788	20,874		24,520		1,131	124
1,877	2,154	1,040	3,007					90,262	72,454	14,830	2,978	39,820		4,732	125
4,300	4,141	1,460	2,341					140,641	115,615	24,527	499	66,269		4,899	126
		1,440	7,323	\$1,000	\$47	\$3,000	\$227	49,810	21,733	28,077		18,762		2,004	127
67	115	1,795	2,865	3,758	11			79,323	48,273	31,050		24,166	1,482	2,209	128
	212	3,723	19,500	3,708				205,687	156,429	49,258		68,437		14,351	129
1,062	351	2,679	773	1,690	60			91,723	62,547	29,176		23,929		1,229	130
1,627	130	1,440	2,474					63,667	50,637	13,030		25,130		788	131
		600	1,431					42,491	29,354	13,137		15,681		593	132
			1,200	806				51,333	41,971	9,362		15,914	184	1,564	133
		1,920	2,026	800	25			100,112	71,448	11,064	17,600	40,199	600	5,557	134
901	564		1,349	1,720	93			44,973	23,702	21,271		13,658		4,447	135
1,267	628	1,235	827					78,532	65,230	13,302		33,735		4,126	136
	73	600	1,324	1,200	152			91,793	83,068	8,725		39,078		1,474	137
301	130	420	666	2,040	53			110,824	89,091	21,733		44,704		3,853	138
2,969	1,507	1,131	1,573		49			67,488	57,231	10,257		23,488		1,966	139
650	553	240	809	720	117			39,781	22,252	17,529		11,259		3,246	140
4,614	2,968	2,190	2,883	4,766	260		868	94,348	72,211	12,637	9,500	33,270		1,555	141
234	567	1,000	3,024	900				62,842	40,546	22,296		17,106		2,869	142
1,297	477	980	1,072	1,506	862			53,146	30,769	22,377		11,620		278	143
276		2,328	4,796			625		75,028	47,138	10,740	17,150	28,965		3,227	144
392	118		2,400					77,821	63,537	14,284		29,313		7,699	145
1,683	1,352	1,025	2,130				225	73,133	60,489	11,524	1,120	34,680		3,579	146
	372	600	709	2,700	124			101,876	86,428	15,448		44,142		1,022	147
3,867	8,297	589	3,594	2,642	194			68,842	55,611	13,231		26,296	348	2,995	148
797	442	720	2,242	1,060	69			58,380	35,823	22,557		13,034		1,013	149
1,365	1,399	996	5,298					57,653	51,064	6,599		19,021		861	150
587	245	720	308	1,000	481		329	62,643	30,058	32,585		12,622		2,760	151

¹Including payments by police department for pensions and gratuities, and by fire department for pensions and gratuities and for water.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

City num- ber.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		II.—Protection of life and property—Continued.											
		Militia and armories.		Fire department.				Department of inspection.		Pounds.		Miscellaneous.	
		Salaries and wages.	All other.	Salaries and wages.	Pensions and gratuities.	Water.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	" All other
	Grand total.....	\$238,873	\$313,895	\$22,717,798	\$1,239,853	\$1,535,187	\$5,159,314	\$2,207,158	\$254,266	\$75,064	\$45,312	\$1,889,880	\$589,832
	Group I.....	225,127	200,579	13,455,013	1,055,026	259,695	2,646,404	1,744,992	213,946	21,045	23,134	1,658,008	481,789
	Group II.....	9,057	84,355	4,308,871	124,488	372,659	1,019,858	262,470	24,514	22,197	12,493	141,798	54,992
	Group III.....	3,388	17,398	2,857,589	38,206	370,802	887,411	122,219	10,242	16,836	5,382	62,622	36,620
	Group IV.....	1,301	11,563	2,096,325	22,133	532,031	605,641	77,477	5,564	14,986	4,303	27,452	16,431

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$220,302	\$135,713	\$4,957,287	\$557,562	.....	\$923,577	\$1,102,432	\$148,834	.....	.....	\$725,278	\$184,778
2	Chicago, Ill.....	.....	.....	1,510,538	120,788	\$16,086	230,896	168,745	12,472	\$12,678	\$1,270	200,577	36,953
3	Philadelphia, Pa.....	.....	30,282	1,056,247	60,712	.....	260,288	84,007	11,686	.....	10,000	297,071	191,506
4	St. Louis, Mo.....	4,825	2,174	704,422	20,011	.....	158,075	41,806	5,086	.....	5,000	79,494	7,800
5	Boston, Mass.....	.....	23,714	955,154	79,127	.....	298,806	176,683	21,441	2,670	31	42,708	6,590
6	Baltimore, Md.....	.....	1,196	407,504	11,536	450	129,060	35,831	8,144	250	.....	8,000	.....
7	Cleveland, Ohio.....	.....	.....	481,397	56,991	.....	67,683	20,561	1,550	.....	.....	15,850	6,999
8	Buffalo, N. Y.....	.....	.....	558,439	18,860	72,600	101,301	26,002	518	400	.....	97	.....
9	San Francisco, Cal.....	.....	.....	757,871	31,238	50,000	104,494	5,488	.....	.....	6,071	140,210	16,543
10	Pittsburg, Pa.....	.....	7,500	486,819	26,670	.....	86,313	23,013	775	2,409	.....	59,509	13,867
11	Cincinnati, Ohio.....	.....	.....	413,119	33,868	.....	68,870	23,524	1,187	.....	163	19,246	900
12	Detroit, Mich.....	.....	.....	499,563	14,773	12,988	93,019	14,014	2,213	2,318	498	.....	.....
13	Milwaukee, Wis.....	.....	.....	413,431	22,890	.....	85,342	21,686	40	168	.....	.....	.....
14	New Orleans, La.....	.....	.....	253,222	.....	107,571	38,680	1,200	.....	143	101	77,968	7,853

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$5,230	\$72,085	\$298,973	\$22,018	.....	\$87,212	\$48,136	\$3,836	\$3,430	.....	\$44,979	\$19,167
16	Newark, N. J.....	.....	.....	287,729	12,184	.....	88,488	12,543	.....	.....	\$1,500	.....	.....
17	Minneapolis, Minn.....	740	2,455	314,578	.....	.....	48,804	27,610	3,738	.....	6	.....	2,145
18	Jersey City, N. J.....	2,367	2,312	199,484	5,503	.....	36,324	5,022	545	514	.....	.....	1,136
19	Louisville, Ky.....	720	1,933	208,738	6,585	.....	78,601	12,420	700	1,440	2,218	.....	.....
20	Indianapolis, Ind.....	.....	.....	218,078	14,612	\$94,800	36,378	5,238	245	.....	72	3,000	776
21	Providence, R. I.....	.....	.....	278,883	6,396	31,031	62,433	11,724	2,587	3,545	.....	7,114	1,686
22	St. Paul, Minn.....	.....	4,000	181,297	.....	.....	22,102	17,834	366	494	.....	.....	1,200
23	Rochester, N. Y.....	.....	.....	206,713	20,680	.....	55,738	9,295	577	.....	.....	7,996	7,055
24	Kansas City, Mo.....	.....	.....	218,441	.....	.....	57,217	16,961	.....	4,048	.....	.....	.....
25	Toledo, Ohio.....	.....	.....	135,233	11,637	.....	28,854	4,173	391	.....	.....	.....	.....
26	Denver, Colo.....	.....	.....	146,402	1,343	82,407	45,875	18,837	1,951	1,301	212	37,079	3,905
27	Allegheny, Pa.....	1,000	.....	150,543	2,814	.....	27,333	7,086	298	635	.....	8,200	3,277
28	Columbus, Ohio.....	.....	.....	167,593	3,737	.....	36,725	4,480	862	.....	105	2,400	208
29	Worcester, Mass.....	429	.....	81,924	.....	881	31,681	3,368	2,025	159	.....	.....	.....
30	Los Angeles, Cal.....	.....	.....	140,346	1,477	1,375	27,791	11,718	3,185	.....	2,640	19,360	6,593
31	Memphis, Tenn.....	.....	.....	127,999	.....	28,228	19,412	8,656	644	1,440	63	500	.....
32	Omaha, Nebr.....	.....	.....	117,350	1,656	47,555	25,813	15,244	1,315	1,582	511	.....	.....
33	New Haven, Conn.....	.....	.....	126,976	4,300	.....	31,275	2,000	300	.....	.....	1,200	2,823
34	Syracuse, N. Y.....	.....	.....	143,669	7,441	.....	52,277	6,780	193	.....	3,844	6,420	4,834
35	St. Joseph, Mo.....	.....	.....	64,232	.....	31,786	9,143	3,400	.....	405	.....	.....	.....
36	Scranton, Pa.....	.....	.....	54,082	.....	12,000	27,445	3,595	249	790	441	3,550	187
37	Paterson, N. J.....	.....	.....	118,021	413	42,596	22,240	1,800	206	.....	.....	.....	.....
38	Fall River, Mass.....	141	.....	118,066	.....	.....	27,324	1,850	366	.....	.....	.....	.....
39	Portland, Oreg.....	.....	.....	102,521	1,602	.....	33,368	2,700	30	2,414	881	.....	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$3,000	.....	\$108,158	.....	.....	\$24,111	\$3,600	\$226	.....	.....	.....	.....
41	Albany, N. Y.....	.....	.....	125,752	\$6,403	.....	26,842	3,500	.....	.....	.....	.....	.....
42	Cambridge, Mass.....	\$75	893	78,057	1,424	.....	17,035	1,832	443	\$2,109	\$149	\$5,220	\$207
43	Seattle, Wash.....	.....	.....	109,803	.....	.....	23,287	8,320	.....	.....	.....	7,622	5,838
44	Grand Rapids, Mich.....	.....	.....	117,117	.....	.....	15,667	4,435	122	525	244	.....	.....
45	Dayton, Ohio.....	.....	.....	81,727	3,420	.....	20,007	2,000	429	.....	.....	2,250	1,674
46	Lowell, Mass.....	589	402	110,200	671	.....	25,604	2,518	804	.....	.....	.....	.....
47	Hartford, Conn.....	.....	.....	89,620	4,710	17,938	44,646	5,389	1,298	3	.....	500	1,123
48	Reading, Pa.....	.....	.....	1,600	.....	21,850	35,221	2,946	343	.....	.....	.....	.....
49	Richmond, Va.....	3,300	.....	87,734	.....	.....	17,606	2,296	.....	2,201	292	.....	.....
50	Nashville, Tenn.....	.....	.....	87,089	.....	.....	10,792	2,700	.....	1,350	267	.....	.....
51	Wilmington, Del.....	.....	.....	1,200	.....	.....	43,762	3,500	326	.....	.....	.....	1,980
52	Trenton, N. J.....	49	.....	65,203	698	.....	17,528	1,750	.....	.....	1,707	.....	.....
53	Camden, N. J.....	.....	.....	78,302	.....	.....	15,684	2,100	397	.....	237	.....	.....
54	Bridgeport, Conn.....	.....	.....	56,745	.....	15,000	24,630	.....	49	.....	.....	1,586	2,277

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
III.—Health conservation and sanitation.														
Aggregate.				Health conservation.						Sanitation.				City number.
										Sewers and sewage disposal.				
				Health department.		Quarantine and pesthouses.		Morgues.		Supervision and engineering. ²		Miscellaneous general expenses.		
Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.			
		Miscellaneous.	Service transfers.											
\$28,232,188	\$17,745,897	\$10,371,335	\$114,956	\$2,428,271	\$883,576	\$770,097	\$614,992	\$14,934	\$7,096	\$425,688	\$68,952	\$2,300,465	\$1,738,240	
19,531,788	11,924,143	7,550,748	56,897	1,510,362	637,581	536,465	362,692	12,727	5,884	358,612	65,707	1,398,931	1,107,129	
3,914,290	2,495,542	1,391,241	27,507	408,325	96,633	83,189	89,428	2,000	1,200	30,530	2,802	475,528	284,135	
3,040,875	2,122,929	899,955	17,991	302,246	78,136	89,529	83,762	207	12	21,539	388	255,635	207,841	
1,745,235	1,203,283	529,391	12,561	207,338	71,226	60,914	79,110	.....	.....	15,007	55	170,371	139,135

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$8,470,250	\$5,323,359	\$3,108,786	\$38,105	\$865,247	\$295,938	\$125,241	\$159,591			\$118,322	\$7,060	\$570,975	\$453,476	1
1,761,932	1,578,950	178,522	4,460	48,555	16,973	57,765	22,255	\$4,700	\$1,075	201,385	48,654	239,947	85,891	2
2,158,706	336,784	1,821,922		52,795	142,185	246,107	86,975	3,000	2,448	1,200	500	4,597	65,880	3
1,339,928	966,372	373,507	49	91,843	37,644	14,103	15,462	2,770	1,839	12,480	249	77,042	66,794	4
1,834,542	1,111,004	713,496	10,042	98,281	63,544	12,935	18,604		44	11,081	9,244	146,022	242,322	5
585,567	302,031	283,406	130	59,323	14,966	11,838	19,948	937	478			19,503	25,606	6
355,972	240,201	115,771		40,133	7,310	2,930	2,464					30,179	25,568	7
370,351	70,278	300,073		27,659	6,327	1,200	677					7,225	2,835	8
419,035	357,587	61,448		42,179	22,211	2,411	1,607					124,991	25,103	9
611,101	366,361	244,740		36,010	9,144	43,899	14,109					21,487	12,779	10
405,227	275,858	129,369		48,954	5,419	3,780	185					20,215	8,750	11
356,682	265,149	91,433		22,908	2,253	3,621	4,766			3,644		42,841	22,261	12
534,770	464,044	66,615	4,111	29,376	5,613	10,635	8,576			5,100		61,988	39,482	13
327,825	266,165	61,660		47,099	8,054		7,473	1,320		5,400		31,919	30,382	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$550,502	\$250,618	\$299,804	\$80	\$41,646	\$2,945	\$14,780	\$7,488	\$2,000	\$1,200			\$69,490	\$83,541	15
337,732	210,025	123,891	3,816	58,057	17,481	1,008	525			\$1,500		38,498	15,516	16
174,816	184,659	40,157		25,006	3,825	2,451	4,275					24,719	17,745	17
102,867	25,629	78,738		7,859	4,518							14,770	10,075	18
181,626	157,000	24,626		15,100	522	2,139	4,191			7,780		13,433	5,584	19
157,891	26,282	131,409		8,569	4,262	4,714	2,358					10,499	5,490	20
246,755	143,500	99,835	3,420	6,119	6,119	230	16,817			3,930	\$940	68,966	44,877	21
145,762	135,211	10,874	677	15,612	1,375	850	5,127					34,904	5,049	22
279,630	149,625	129,955	50	20,271	6,081	2,672	2,780					3,485	2,300	23
152,043	189,174	15,899		11,347	3,570	10,127	6,510					5,642	3,496	24
99,406	83,934	14,300	1,172	17,081	2,542	3,136	2,083					9,663	1,465	25
134,219	119,114	13,491	1,614	32,492	3,389	2,044	2,954					16,752	2,507	26
154,807	99,256	58,551		17,953	3,494	8,325	5,552					15,895	3,829	27
71,787	44,459	26,923	405	14,401	2,412	6,255	3,059					9,811	4,980	28
206,972	136,148	58,767	12,057	11,423	3,740	5,445	9,058			5,216	707	66,526	41,250	29
137,694	81,788	55,906		23,637	7,776	5,738	2,037					13,642	1,088	30
108,396	77,367	21,813	4,216	18,435	3,048	2,884	977					2,646	5,346	31
59,516	60,900	8,616		7,557	2,053							12,805	4,018	32
81,439	70,657	10,782		8,785	103	98	911			1,800		11,242	1,758	33
171,659	126,853	44,806		12,747	6,653	1,155	2,423			9,944	1,155	4,333	1,202	34
33,826	29,539	4,287		2,738	1,431	1,522	671					7,055	1,945	35
43,019	29,523	13,496		5,020	407	3,242	292			360			10,786	36
87,149	44,747	42,402		8,047	1,550	900	220					7,376	3,795	37
97,591	71,739	25,832		8,559	6,329	1,214	7,934					8,714		38
91,886	55,775	36,111		4,105	1,008	2,260	586					4,662	6,493	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$130,479	\$85,455	\$45,023		\$10,776	\$942	\$2,436	\$5,130					\$7,089	\$6,161	40
70,146	53,176	16,970		10,335	1,038	600	613						772	41
172,965	113,192	59,571	\$202	16,070	9,005	6,146	2,954			\$2,390	\$76	8,616	33,600	42
69,087	51,322	17,765		7,543	4,167	8,079	2,358					7,137	7,972	43
68,193	51,903	11,090	200	7,861	1,244	1,244	3,781					6,176	1,689	44
105,818	90,047	15,771		6,280	1,619	11,242	5,968					2,593	800	45
114,780	95,671	16,502	2,507	12,729	1,382	496	514			2,500		12,451	12,164	46
103,681	57,620	46,061		9,521	3,835		100					13,340	4,180	47
76,230	34,776	41,454		2,350	740	847	668			7,200	219	15,110	8,592	48
93,817	73,068	20,615	134	2,822	3,076	1,623	576			797		8,103	2,852	49
59,337	47,433	11,904		11,217	2,000	1,748	525					680	165	50
58,327	24,490	33,837		6,680	522							2,681	1,537	51
70,178	44,379	25,799		5,515	2,443	3,443	5,340					3,022	1,104	52
44,903	33,875	11,028		8,500	1,656	1,404	400					2,686	1,227	53
70,164	39,422	30,742		8,138	2,281							3,902	3,566	54

²Excluding, for some cities, costs of supervision and engineering, included with highways.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		II.—Protection of life and property—Continued.											
		Militia and armories.		Fire department.				Department of inspection.		Pounds.		Miscellaneous.	
		Salaries and wages.	All other.	Salaries and wages.	Pensions and gratuities.	Water.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
55	Troy, N. Y.			\$45,039			\$27,122	\$1,884		\$225	\$321	\$3,224	
56	Lynn, Mass.	\$98	\$218	82,445			17,279	2,000	\$446	10	33	4,624	\$3,710
57	Des Moines, Iowa			66,466		\$42,109	20,343	2,200		300	54	2,085	1,508
58	New Bedford, Mass.	124	4,068	69,593			17,235	5,210	802				
59	Oakland, Cal.			93,209	\$1,419	31,860	14,626	415		2,206	300	5,346	1,325
60	Springfield, Mass.		600	83,578			25,719	2,408				38	
61	Lawrence, Mass.	1,014	555	58,147			14,962	1,284	218			45	
62	Somerville, Mass.		300	52,126			23,663	4,900	681			6,370	2,625
63	Savannah, Ga.	120		65,499	240		15,190	6,959	140				
64	Hoboken, N. J.	190	163	73,354			13,588	2,700	164				652
65	Peoria, Ill.			61,403	2,314	36,176	18,864	5,306					
66	Duluth, Minn.	390	666	86,933		39,590	16,750	3,742	287	2,119	62		271
67	Evansville, Ind.			53,499	1,489		7,033				24	1,200	
68	Utica, N. Y.			53,350	4,380	10,000	11,865	100				200	
69	Manchester, N. H.		300	55,386		19,450	25,222	950	105				
70	San Antonio, Tex.			47,667		24,000	14,037	4,727	31	2,070	172		
71	Elizabeth, N. J.			33,509		5,241	22,957		78				
72	Yonkers, N. Y.			70,138		28,110	22,101	7,592	99	635	540		
73	Waterbury, Conn.			36,881			13,114	2,760	134			1,200	
74	Salt Lake City, Utah			44,268			6,531	4,140	1,328	600	195		
75	Kansas City, Kans.			44,145	3,634	22,650	6,897	1,800		600			
76	Erie, Pa.			55,297	423		14,564	1,980				2,325	257
77	Wilkesbarre, Pa.			26,338	3,408	5,237	15,011	1,000		419	41		
78	Norfolk, Va.		1,000	52,050		788	12,168	720					1,125
79	Charleston, S. C.			41,248		25,000	10,752					2,863	3,018
80	Schenectady, N. Y.			36,792	94		32,907	1,500	480			3,198	1,818
81	Houston, Tex.			55,733		7,500	23,158	4,094	645		376		
82	Harrisburg, Pa.			1,000	1,563		26,462	1,296	49			900	1,014
83	Portland, Me.	788	1,884	68,419		12,691	26,048	3,657	118			4,440	6,189
84	Youngstown, Ohio			46,270	1,916		8,812			587		3,386	949

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.			\$58,857			\$11,506	\$4,095	\$81	\$321	\$120		
86	Holyoke, Mass.	\$11	\$67	60,840		\$4,787	22,992	1,300					
87	Fort Wayne, Ind.			52,844			10,700	914		144			
88	Tacoma, Wash.			49,543		16,456	10,999	1,186	140	660			
89	Akron, Ohio			61,799	\$1,702	24,441	20,313		93			\$659	\$1,156
90	Saginaw, Mich.			32,743			5,519	1,000		192			
91	Brockton, Mass.	196	1,523	53,564	37	3,000	12,648	8,315	27		33	210	428
92	Lincoln, Nebr.			27,352			4,947			21			
93	Covington, Ky.			27,520			6,834	660				600	
94	Lancaster, Pa.			13,671			8,365	1,200	13				
95	Spokane, Wash.			64,068	1,911		13,138	6,328					1,837
96	Birmingham, Ala.		436	46,263		16,565	10,370	1,500	777	1,670	1,305		447
97	Altoona, Pa.			26,302	1,067		8,161						
98	Pawtucket, R. I.			36,883	50	13,600	7,332	2,350		884		1,700	
99	Binghamton, N. Y.			23,544	455		10,649	1,150	69				2,020
100	Augusta, Ga.			42,991	799		10,232	3,344	1,683	100	12	2,298	919
101	South Bend, Ind.			42,801			7,759	1,700	220			1,200	125
102	Mobile, Ala.			25,408			4,070	1,200	212	1,146	334		
103	Johans town, Pa.			1,050	1,061	1,845	10,242						
104	Dubuque, Iowa			28,698			7,551			480	58		
105	Springfield, Ohio			31,960	2,202		9,896					1,442	1,795
106	Wheeling, W. Va.			49,101			11,720						
107	McKeesport, Pa.			33,214	871		3,656					1,080	
108	Bayonne, N. J.			1,375			10,086	2,566	12				
109	Butte, Mont.		321	46,199		27,353	8,673	5,400		2,218	171		
110	Allentown, Pa.			16,076	1,107		10,088						
111	Sioux City, Iowa			25,537			7,452			1,104	437		
112	Terre Haute, Ind.			37,749	2,393	31,875	9,345	1,200	59	60		1,200	
113	Topeka, Kans.			32,800	1,505	22,551	6,368	1,140	77				
114	Davenport, Iowa			28,594		22,636	6,337	8,300	28				
115	Montgomery, Ala.			21,930			4,980				150		
116	Quincy, Ill.			24,056		11,796	5,828						
117	East St. Louis, Ill.			25,767		20,474	6,472	38	86	43	420		
118	Haverhill, Mass.	133	1,584	42,071			10,853	2,650	99				
119	Littles Rock, Ark.			25,029		75,547	7,512						

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															City number.
III.—Health conservation and sanitation.															
Aggregate.				Health conservation.						Sanitation.					
				Health department.		Quarantine and pesthouses.		Morgues.		Sewers and sewage disposal.					
										Supervision and engineering. ²		Miscellaneous general expenses.			
Total.	Salaries and wages.	Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
\$136,488	\$133,486	\$3,002	-----	\$10,782	\$1,193	\$300	\$198	-----	-----	-----	-----	\$3,674	\$939	55	
85,241	62,627	22,308	\$306	10,668	1,394	2,972	4,289	-----	-----	-----	-----	6,789	3,386	56	
36,859	28,130	8,729	-----	4,100	805	1,818	1,027	-----	-----	-----	-----	3,865	2,951	57	
98,073	55,778	35,834	6,461	6,688	2,575	386	4,006	-----	-----	-----	-----	13,347	10,214	58	
68,104	59,751	7,732	621	10,080	1,750	97	-----	-----	-----	-----	-----	10,160	6,566	59	
95,572	75,848	17,591	2,133	5,067	1,412	1,933	3,582	-----	-----	\$1,200	-----	9,435	6,448	60	
66,567	54,362	11,525	680	4,900	3,838	1,360	702	-----	-----	-----	-----	10,013	877	61	
79,593	45,137	34,271	185	5,323	1,558	60	722	-----	-----	-----	-----	7,352	23,075	62	
91,704	62,760	28,944	-----	13,600	265	600	1,387	-----	-----	-----	-----	8,617	2,657	63	
41,383	16,468	24,915	-----	4,785	2,061	-----	-----	-----	-----	-----	-----	4,244	13,481	64	
44,552	33,268	11,284	-----	7,681	1,008	1,631	1,576	-----	-----	1,200	-----	4,897	2,869	65	
32,458	30,076	2,382	-----	7,815	35	2,700	1,459	-----	-----	-----	-----	8,147	571	66	
21,639	6,654	14,985	-----	2,825	391	-----	-----	-----	-----	-----	-----	1,165	535	67	
84,366	8,569	75,797	-----	5,700	1,556	341	-----	-----	-----	600	\$19	-----	3,979	68	
39,728	30,705	6,884	2,139	3,070	899	3,734	3,437	-----	-----	-----	-----	3,499	1,475	69	
57,099	49,566	7,533	-----	12,639	373	4,308	2,300	-----	-----	-----	-----	3,240	732	70	
26,399	8,388	18,011	-----	4,377	5,209	857	531	-----	-----	-----	-----	3,154	604	71	
82,979	63,353	19,626	-----	6,639	2,527	1,864	2,852	-----	-----	-----	-----	2,358	1,046	72	
37,081	14,765	22,316	-----	2,078	1,530	-----	-----	-----	-----	-----	-----	5,235	1,540	73	
61,675	52,740	8,892	43	4,276	951	4,327	3,304	-----	-----	-----	-----	2,965	954	74	
37,634	30,753	6,881	-----	1,200	-----	4,362	5,090	-----	-----	-----	-----	1,552	1,267	75	
17,086	12,693	4,388	-----	6,072	1,296	-----	477	-----	-----	-----	-----	-----	2,615	70	
20,119	16,263	3,856	-----	2,512	205	364	68	-----	-----	1,182	-----	11,401	3,126	77	
88,025	62,584	25,441	-----	6,478	1,390	1,555	1,152	\$207	\$12	-----	-----	13,950	10,991	78	
53,288	36,099	16,589	-----	7,436	1,710	-----	3,238	-----	-----	-----	-----	4,393	920	79	
14,830	8,888	5,942	-----	5,174	954	-----	286	-----	-----	1,169	18	2,545	2,191	80	
85,401	61,909	23,501	-----	7,603	3,600	532	1,803	-----	-----	-----	-----	11,437	9,062	81	
49,784	38,824	10,960	-----	245	159	4,612	6,005	-----	-----	-----	-----	-----	3,796	82	
44,744	35,188	7,176	2,380	3,896	1,095	-----	280	-----	-----	1,381	56	4,005	1,125	83	
39,299	30,871	8,428	-----	6,600	287	9,506	3,924	-----	-----	1,920	-----	610	1,468	84	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$21,706	\$17,431	\$4,275				\$2,542	\$479						\$670	\$491	85
46,682	37,827	8,764		\$6,426	\$3,743		510						3,923	1,710	86
35,860	26,154	9,706		3,640	195	2,618	1,679						2,425	2,359	87
19,101	15,615	3,237	249	3,319	148	560	352						5,401	1,965	88
27,506	13,789	13,717		4,242	684	132	1,543						4,601	914	89
29,592	27,166	2,426		3,617	734								5,173	1,692	90
45,643	35,382	9,643	612	2,283	713	444	136			\$2,940	\$49		7,109	4,410	91
19,371	16,024	3,347		2,040	800		625						2,774	570	92
32,070	20,881	11,189		1,560	134								390	4,710	93
17,649	14,353	3,296		1,626	330	193	25			6				251	94
25,626	20,224	5,402		1,800	2,022	1,000	1,504						3,687	217	95
28,135	19,534	8,601		6,492	795	1,720	1,837						1,170	809	96
11,983	9,363	2,620		2,357	509	518							1,075	2,041	97
31,567	24,774	6,793		1,364	317		10						10,591	3,458	98
20,455	16,961	3,494		4,414	1,315								2,178	679	99
22,555	15,916	6,639		7,533	534	795	2,269						400	151	100
22,916	20,328	2,588		500	749										101
33,889	21,162	10,402	2,325	3,055	531	2,260	4,283			1,080			1,718	3,026	102
5,988	4,124	1,864		4,013	343	111								1,521	103
22,529	21,424	1,105		648	135	720				480			5,149	945	104
29,537	23,379	6,158		2,350	259	228	178			1,309			2,042	1,403	105
46,307	28,294	17,313	700	1,907	796	867	568						7,796	1,767	106
19,757	6,969	12,788		6,489	11,928	480	610								107
10,513	8,892	1,621		2,768	1,118										108
33,962	27,477	6,472	13	4,800	1,373								1,870	3,214	109
26,745	15,959	10,786		1,675		2,728	3,966								110
31,444	28,678	2,866		2,570	630					1,860			5,230	2,046	111
40,315	33,052	7,263		4,330	115	4,962	4,633							854	112
13,532	9,910	3,622		4,490	941	3,317	1,102						603	64	113
41,295	37,648	3,647		2,856	561								6,715	2,129	114
30,405	21,240	9,165		11,991	5,302		1,270						300	628	115
14,153	8,866	5,287		813	97	245	99						502	704	116
31,303	18,617	12,681		1,345	161	8,978	5,313						8,294	5,378	117
23,183	18,571	4,468		2,592	334	419	158						1,037	1,298	118
9,739	5,833	1,256	2,645	2,848	326	524	238						806	269	119

²Excluding, for some cities, costs of supervision and engineering, included with highways.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		II.—Protection of life and property—Continued.											
		Militia and armories.		Fire department.				Department of inspection.		Pounds.		Miscellaneous.	
		Salaries and wages.	All other.	Salaries and wages.	Pensions and gratuities.	Water.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
120	Springfield, Ill.			\$54,058			\$9,070	\$997				\$2,662	\$328
121	York, Pa.			650	\$929		27,417			\$180	\$44		
122	Salem, Mass.		\$3,771	28,167			10,981	500		223		2,818	1,989
123	Malden, Mass.	\$300	512	27,470			8,011	3,350	\$15				
124	Chester, Pa.			300	675	\$6,207	12,815	700		268	46		
125	Chelsea, Mass.		280	28,227		2,369	8,166	2,408	700			1,999	1,561
126	Newton, Mass.	300	636	46,379			19,391	2,250	100	417			
127	Passaic, N. J.		300	1,746		11,247	14,449	1,200	77	25			
128	Elmira, N. Y.			23,708	1,907	19,000	6,412	225		174	40		
129	Atlantic City, N. J.		100	82,780			34,807	3,012				2,200	
130	Superior, Wis.			36,346		23,934	3,625	1,472		800			388
131	Knoxville, Tenn.			25,227		7,595	4,595			280	52		
132	Newcastle, Pa.			13,273	1,047	7,635	3,862			400			
133	Rockford, Ill.			25,557			7,453					500	161
134	Jacksonville, Fla.			29,270	78	17,600	4,589	1,979	240				
135	South Omaha, Nebr.			10,044		12,150	4,674						
136	Fitchburg, Mass.		474	29,757			8,702	1,500		238			
137	Galveston, Tex.			43,542			6,625	448			626		
138	Macon, Ga.		1,000	43,847		8,257	8,623	540					
139	Canton, Ohio.			31,707	415		7,870	550	3			1,486	3
140	Joplin, Mo.			9,383		10,788	3,475	720		890	20		
141	Auburn, N. Y.			36,655	79	9,500	10,988	2,286	15				
142	Wichita, Kans.			23,440	1,493	12,885	5,049						
143	Racine, Wis.			19,149		19,147	2,952						
144	Woonsocket, R. I.		38	16,940		17,085	7,540	1,233					
145	Joliet, Ill.			30,171			5,071	2,010				2,043	1,514
146	Taunton, Mass.	361	521	22,231			7,776	2,771	738	367		79	30
147	Chattanooga, Tenn.			41,006		6,179	8,197			180		1,100	50
148	Sacramento, Cal.			26,420	350		8,059	890		1,125	279	880	1,200
149	Oshkosh, Wis.			22,789		18,202	3,342						
150	La Crosse, Wis.			32,033			5,738						
151	Council Bluffs, Iowa.			15,764		26,525	2,664			376	156	1,296	480

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
III.—Health conservation and sanitation.														
Aggregate.				Health conservation.						Sanitation.				City number.
				Health department.		Quarantine and pesthouses.		Morgues.		Sewers and sewage disposal.				
Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Supervision and engineering. ¹		Miscellaneous general expenses.		
		Miscellaneous.	Service transfers.							Salaries and wages.	All other.	Salaries and wages.	All other.	
\$26,725	\$23,652	\$3,073	-----	\$2,818	\$280	\$300	\$300	-----	-----	-----	-----	\$4,925	\$1,972	120
32,327	13,539	18,788	-----	600	-----	6,808	4,459	-----	-----	-----	-----	-----	-----	121
31,617	25,850	5,767	-----	1,990	1,798	405	1,151	-----	-----	-----	-----	1,340	353	122
38,696	23,226	15,470	-----	3,958	547	-----	9	-----	-----	-----	-----	687	10,051	123
9,347	3,615	5,732	-----	1,020	1,248	1,177	1,055	-----	-----	-----	-----	1,418	1,029	124
34,107	12,276	20,456	\$1,375	3,003	5,229	-----	269	-----	-----	-----	-----	2,240	11,109	125
90,206	44,175	46,031	-----	5,628	1,261	-----	10,464	-----	-----	\$1,196	-----	4,545	10,811	126
18,555	5,913	12,642	-----	3,011	1,900	621	1,304	-----	-----	1,150	-----	1,131	2,942	127
12,644	10,936	1,703	-----	3,161	100	50	14	-----	-----	-----	-----	1,520	502	128
78,212	45,534	32,678	-----	5,346	1,982	-----	1,709	-----	-----	-----	-----	-----	-----	129
21,133	15,776	5,357	-----	6,242	1,214	1,703	1,004	-----	-----	-----	-----	2,221	3,139	130
27,019	15,073	11,946	-----	2,760	1,925	3,418	8,457	-----	-----	164	-----	390	160	131
11,279	6,390	4,889	-----	720	578	-----	-----	-----	-----	840	-----	1,155	2,094	132
18,041	11,104	6,931	6	1,651	401	-----	-----	-----	-----	-----	-----	892	1,536	133
45,399	28,428	15,387	1,584	9,952	793	97	143	-----	-----	-----	-----	3,383	2,518	134
2,666	2,191	475	-----	1,500	409	-----	66	-----	-----	-----	-----	-----	-----	135
23,166	17,245	5,921	-----	4,659	1,235	328	276	-----	-----	-----	-----	4,417	1,100	136
41,357	34,980	6,377	-----	8,663	937	-----	451	-----	-----	-----	-----	3,070	638	137
18,901	11,877	7,024	-----	4,230	1,167	753	1,419	-----	-----	-----	-----	768	1,188	138
25,719	21,649	4,070	-----	4,208	529	2,967	1,042	-----	-----	-----	-----	5,724	1,553	139
4,862	2,591	2,271	-----	442	40	2,149	1,072	-----	-----	-----	-----	-----	176	140
34,400	16,497	15,668	2,235	3,078	757	-----	1,745	-----	-----	2,000	-----	3,619	3,819	141
13,156	8,060	5,156	-----	1,220	420	507	40	-----	-----	-----	-----	1,273	1,845	142
7,703	6,786	917	-----	500	43	-----	-----	-----	-----	-----	-----	2,741	581	143
13,279	6,549	6,214	516	543	-----	-----	186	-----	-----	-----	-----	6,006	6,544	144
30,662	24,376	6,286	-----	2,310	4,483	951	454	-----	-----	-----	-----	349	237	145
15,809	12,944	2,834	31	2,912	713	-----	576	-----	-----	600	-----	3,062	901	146
28,145	9,824	18,321	-----	1,500	879	1,250	6,804	-----	-----	-----	-----	2,350	260	147
43,570	31,006	12,564	-----	2,960	963	974	117	-----	-----	1,388	-----	11,582	9,155	148
6,362	5,142	1,220	-----	400	228	-----	-----	-----	-----	-----	-----	1,139	675	149
9,390	8,349	1,006	35	960	490	95	237	-----	-----	-----	-----	1,096	314	150
7,753	6,068	1,685	-----	610	5	-----	-----	-----	-----	-----	-----	2,299	1,260	151

¹Excluding, for some cities, costs of supervision and engineering, included with highways.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

City num- ber.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation—Continued.						IV.—Highways.					
		Sanitation—Continued.						Aggregate.				General adminis- tration. ²	
		Street cleaning.		Refuse disposal.		Miscellaneous.							
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.
								Miscella- neous.	Service trans- fers.				
	Grand total.....	\$8,978,569	\$4,302,336	\$2,742,350	\$2,864,845	\$85,523	\$6,254	\$36,513,517	\$14,855,559	\$21,019,953	\$638,005	\$2,823,639	\$278,336
	Group I.....	6,351,872	3,674,039	1,688,800	1,752,423	66,374	2,137	18,743,815	7,946,514	10,485,158	312,143	1,000,288	103,702
	Group II.....	1,150,964	394,991	340,906	549,448	4,100	111	7,873,281	3,056,792	4,746,521	69,968	908,292	72,078
	Group III.....	951,347	174,072	488,620	372,573	3,806	1,162	5,707,033	2,230,559	3,411,002	65,472	556,526	63,263
	Group IV.....	514,386	59,184	224,024	190,398	11,243	2,844	4,189,388	1,621,694	2,377,272	190,422	358,533	39,293

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$3,643,574	\$2,147,234	.....	\$83,542	.....	.....	\$5,279,457	\$3,268,001	\$2,010,626	\$830	\$81,928	\$16,842
2	Chicago, Ill.....	269,339	6,117	\$724,177	1,773	\$33,082	\$244	1,584,718	778,976	526,699	279,043	6,121	2,219
3	Philadelphia, Pa.....	24,120	988,739	.....	535,165	4,965	.....	2,643,217	400,105	2,243,022	.....	256,351	29,672
4	St. Louis, Mo.....	580,360	153,133	169,021	97,363	18,753	1,072	1,436,909	454,122	972,787	.....	30,613	1,970
5	Boston, Mass.....	431,151	93,203	411,534	296,484	.....	.....	2,344,902	1,108,096	1,228,142	8,664	71,830	7,817
6	Baltimore, Md.....	210,430	26,738	.....	195,800	.....	.....	843,937	319,833	522,051	2,043	36,770	5,109
7	Cleveland, Ohio.....	154,111	4,888	12,848	75,541	.....	.....	698,757	367,907	330,850	.....	87,432	8,377
8	Buffalo, N. Y.....	11,818	132,873	22,376	157,361	.....	.....	761,136	246,041	515,095	.....	61,048	7,240
9	San Francisco, Cal.....	188,095	12,527	.....	.....	.....	.....	503,735	151,239	355,493	.....	89,485	7,490
10	Pittsburg, Pa.....	259,750	54,214	5,215	154,494	.....	.....	708,688	214,360	489,228	.....	127,150	5,001
11	Cincinnati, Ohio.....	202,909	37,590	.....	77,425	.....	.....	579,462	120,497	458,965	.....	23,215	5,413
12	Detroit, Mich.....	192,135	10,653	.....	51,500	.....	.....	354,258	194,221	160,037	.....	46,876	4,181
13	Milwaukee, Wis.....	110,539	.....	245,836	17,050	540	5	592,186	227,099	343,524	21,563	41,562	5
14	New Orleans, La.....	73,630	6,007	97,763	8,928	9,034	816	414,553	85,927	328,626	.....	39,887	2,366

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$114,264	\$102,427	\$8,438	\$102,253	.....	.....	\$923,644	\$268,584	\$645,765	\$9,295	\$88,282	\$13,751
16	Newark, N. J.....	106,462	13,185	4,500	81,000	.....	.....	\$30,248	64,254	265,319	675	23,984	5,436
17	Minneapolis, Minn.....	50,161	9,303	32,322	5,009	.....	.....	583,262	296,116	292,146	.....	35,866	1,132
18	Jersey City, N. J.....	1,000	64,145	.....	.....	.....	.....	304,641	47,909	256,732	.....	21,650	1,114
19	Louisville, Ky.....	63,209	10,209	50,339	4,120	.....	.....	284,266	76,040	208,226	.....	14,100	727
20	Indianapolis, Ind.....	.....	72,499	.....	46,800	\$2,500	.....	352,072	127,405	224,667	.....	40,709	2,439
21	Providence, R. I.....	58,048	14	448	34,483	.....	.....	595,770	245,314	342,604	7,852	66,501	3,100
22	St. Paul, Minn.....	60,254	.....	23,591	.....	.....	.....	366,715	167,200	199,515	.....	52,696	644
23	Rochester, N. Y.....	80,028	34,679	42,841	84,062	328	\$103	448,180	111,885	334,434	1,861	57,878	7,296
24	Kansas City, Mo.....	78,237	2,293	30,821	.....	.....	.....	234,717	109,518	125,199	.....	86,013	1,593
25	Toledo, Ohio.....	40,878	1,165	13,176	7,617	.....	.....	198,493	122,264	75,813	416	9,720	.....
26	Denver, Colo.....	52,250	6,255	15,576	.....	.....	.....	325,410	146,832	175,514	3,064	56,747	6,212
27	Allegheny, Pa.....	54,083	15,175	.....	30,501	.....	.....	218,512	131,899	86,613	.....	39,378	3,462
28	Columbus, Ohio.....	13,932	1,077	15,809	.....	.....	.....	150,697	80,260	70,437	.....	20,804	3,060
29	Worcester, Mass.....	40,590	691	6,948	15,378	.....	.....	316,549	104,796	200,348	11,405	31,578	2,692
30	Los Angeles, Cal.....	38,117	23,382	.....	21,615	654	8	598,207	337,017	225,790	35,400	79,814	6,080
31	Memphis, Tenn.....	17,291	4,135	36,111	12,523	.....	.....	165,959	63,429	102,530	.....	15,714	2,937
32	Omaha, Nebr.....	37,321	2,545	3,217	.....	.....	.....	255,364	111,313	144,051	.....	24,812	2,326
33	New Haven, Conn.....	48,732	167	.....	7,843	.....	.....	228,239	87,933	140,306	.....	17,316	.....
34	Syracuse, N. Y.....	57,298	2,330	41,376	31,043	.....	.....	243,102	84,605	158,497	.....	16,820	411
35	St. Joseph, Mo.....	17,006	240	600	.....	618	.....	94,070	54,716	39,354	.....	10,461	1,899
36	Seranton, Pa.....	18,046	535	2,855	1,476	.....	.....	128,923	39,309	89,624	.....	17,884	1,321
37	Paterson, N. J.....	28,424	4,337	.....	32,500	.....	.....	131,574	22,529	109,045	.....	8,500	.....
38	Fall River, Mass.....	29,407	179	23,805	11,390	.....	.....	216,025	86,694	129,331	.....	19,918	2,686
39	Portland, Oreg.....	40,866	24,024	3,882	4,900	.....	.....	173,632	68,971	104,661	.....	51,147	1,760

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$16,140	\$7,565	\$49,015	\$25,225	.....	.....	\$212,230	\$52,887	\$113,394	\$45,949	\$11,469	\$536
41	Albany, N. Y.....	42,241	13,842	.....	253	.....	.....	139,711	41,088	98,623	.....	11,750	634
42	Cambridge, Mass.....	27,185	3,814	52,785	10,324	.....	\$447	231,534	94,280	136,671	583	12,957	905
43	Seattle, Wash.....	27,621	2,572	742	696	.....	.....	248,903	168,839	80,064	.....	111,645	10,836
44	Grand Rapids, Mich.....	33,246	1,040	3,374	3,536	.....	.....	112,328	57,622	54,706	.....	11,880	6,305
45	Dayton, Ohio.....	58,887	751	11,045	5,633	.....	.....	108,810	30,822	77,988	.....	13,200	1,114
46	Lowell, Mass.....	38,838	.....	28,637	5,049	.....	.....	242,010	107,408	126,066	8,536	18,578	832
47	Hartford, Conn.....	34,759	2,000	.....	35,946	.....	.....	211,896	84,169	127,167	540	20,262	2,588
48	Reading, Pa.....	7,306	12,621	1,963	18,614	.....	.....	129,143	43,839	84,704	600	11,262	1,883
49	Richmond, Va.....	56,513	10,392	3,210	3,753	.....	.....	148,735	55,788	92,947	.....	12,450	.....
50	Nashville, Tenn.....	12,651	2,476	21,137	6,738	.....	.....	92,630	54,336	38,294	.....	6,680	1,030
51	Wilmingon, Del.....	8,895	4,216	6,234	27,502	.....	.....	82,434	26,986	55,023	420	18,406	966
52	Trenton, N. J.....	20,079	.....	12,320	16,912	.....	.....	85,484	16,476	69,008	.....	.....	.....
53	Camden, N. J.....	20,665	7,602	620	143	.....	.....	115,720	18,521	97,199	.....	10,700	704
54	Bridgeport, Conn.....	31,642	357	740	24,538	.....	.....	142,204	46,773	95,431	.....	10,072	578

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City num- ber.
IV.—Highways—Continued.														
Street supervision and engineering.		General street expenses.		Street paving.		Sidewalks.		Bridges, other than toll.		Snow removal.		Street lighting.		
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
\$722,042	\$87,836	\$3,365,588	\$2,352,572	\$3,254,145	\$2,807,136	\$367,128	\$252,216	\$1,394,470	\$971,497	\$1,243,657	\$648,054	\$525,421	\$13,107,829	
480,617	56,310	764,531	861,629	2,714,578	1,952,112	143,247	103,894	1,094,006	587,209	888,664	625,151	319,744	6,016,809	
111,888	4,420	909,788	485,006	288,740	516,186	69,396	52,325	151,300	186,983	123,330	15,556	121,979	3,192,306	
64,314	21,670	932,501	480,383	154,743	217,958	98,831	65,499	98,935	131,368	150,629	6,545	43,026	2,248,637	
65,223	5,436	758,708	524,955	90,084	120,880	55,654	30,498	49,329	65,937	81,034	802	40,672	1,650,077	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$194,853				\$1,936,958	\$887,530			\$419,569	\$99,313	\$470,761	\$587,767	\$132,722	\$398,584	1
52,286	\$1,431	\$144,272	\$35,007	26,430	67,909	\$28,529	\$8,183	232,502	110,723	75,985	414	91,768	533,743	2
81,703	39,641	15,800	277,244	294,221			15,601	36,441	90,967	1,000	10,055	8,900	1,451,381	3
		377,009	227,046				658					23,500	524,469	4
46,998	8,629	18,862	5,772	344,373	250,889	46,435	18,831	143,976	132,802	268,185	2,617	7,136	802,456	5
		21,054	41,158	112,066	92,662			23,067	17,236			12,385	318,085	6
		65,528	8,688	86,007	20,338		346	91,109	24,923			36,216	226,218	7
46,661	5,212	17,660	94,636			25,943	33,021	7,882	27,730	54,841	24,298	1,474	311,933	8
		10,437	3,187	43,644	41,294			7,673	4,157				236,168	9
16,270		1,948	2,365	51,933	69,202			14,716	53,134			2,343	369,526	10
				15,458	51,855	11,311	1,791	26,448	8,546			3,300	367,261	11
1,996		38,658	23,979	81,562	79,778	22,985	23,578	10,217	1,646					12
4,200		24,159	50,854	8,064	7,795	8,044	972	65,676	9,909	17,892			251,494	13
21,816	1,137	20,032	56,079	7,488	108,549		913	15,600	6,033				175,491	14
13,840	260	9,112	35,014											

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

		\$64,553	\$43,714	\$73,803	\$233,851			\$9,437	\$59,545	\$13,179	\$3,361	\$15,021	\$290,909	15
		2,047		17,441	15,968	\$756	\$7,364	373	2,366	14,806		4,847	234,860	16
\$11,700		98,027	16,356	5,825	13,980	2,782	22,529	10,853	11,681	11,892	1,839	14,500	212,440	17
			1,563	26,109	30,831	150					1,800		217,972	18
10,731		4,662	16,623	30,887	33,492							6,660	157,322	19
				8,981	16,609			11,626	46,336				115,618	20
4,300		57,197	5,074	15,783	19,658	4,286	14	13,669	7,183	21,136		1,485	278,362	21
1,778	\$339	118,942	32,070	4,444	12,330	26,739	4,425	13,145	8,712	2,416			164,996	22
		34,172	5,067			7,404	245	24,095	7,133	12,550	7,905		227,185	23
		6,363	16,119	1,894	29,707	1,255	510						98,324	24
		21,000	18,941											
44,374	2,159	50,275	22,120			82	181	16,013	14,632				36,906	25
3,741	469	33,870	49,384			1,200		610	1,975				108,761	26
		25,884	4,350	4,866	4,612	2,383	12,292	2,995	3,534	1,750		54,643	58,363	27
		2,811	2,129					3,912	2,498				61,223	28
		37,743	36,602	540	493	6,032	1,664	803	602	26,200	561	2,260	127,581	29
9,795	298	172,908	91,145	6,218	5,149				701				95,593	30
		14,360	10,139	14,351	10,437			6,985	4,431				64,043	31
4,795		73,934	29,341	1,037	2,883	6,735							109,501	32
5,300		9,433	11,436	28,434	16,862	1,046	505	8,583	9,519			1,200	88,712	33
12,194	1,155	9,687	15,907	9,628	121	4,175	341	25,594	1,859	4,509			117,612	34
3,180		14,262	18,319	7,829	1,368	600		2,432		507		15,445	17,751	35
		20,426		999	27,952				3,974				56,377	36
		5,022	7,690	8,436	3,569	571	443						97,343	37
		28,126	25,902	1,495	2,991	3,200	1,812	169	302	15,385	160	5,918	90,788	38
		3,064	5,814	14,740	33,323								63,764	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$1,200		\$26,919	\$65,980	\$9,126	\$6,840	\$1,711	\$2,832	\$1,162	\$905			\$1,500	\$81,490	40
		23,744	6,207					4,394	43				91,601	41
		42,878	27,115			4,057	943	13,082	6,810	\$17,260	\$739	1,000	75,788	42
12,275	\$12,696	26,740	7,120	7,796	4,350	10,240	3,217	143	360				41,485	43
7,936	929	11,898	12,225	1,280	323	3,030	5,786	9,100	13,096			12,498	15,883	44
		11,712	7,785	210	3,396			5,700	6,801				56,495	45
	3,490	20,442	10,192	3,006	2,055	4,979	5,362	604	386	44,879		1,008	100,341	46
		24,153	6,089	13,656	29,487			6,831	6,368	10,962	400		57,838	47
	759	32,099	2,922	363	8,941		58			115			70,141	48
		36,001	25,412	1,958	32,505				1,008			5,059	34,022	49
1,500		1,975	1,470	18,319	12,940	903	1,345	798	582			16,431	15,767	50
		8,580	12,839				205					362	40,695	51
4,460	160	12,019	7,615										61,233	52
		7,761	6,675										88,906	53
		9,847	1,324	22,082	20,506	865	1,119	3,654	3,865	288			56,321	54

*Including, for some cities, costs of supervision and engineering of highways and sanitation.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation—Continued.						IV.—Highways.					
		Sanitation—Continued.						Aggregate.				General adminis- tration. ²	
		Street cleaning.		Refuse disposal.		Miscellaneous.		Total.	Salaries and wages.	All other.			
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Service trans- fers.	Salaries and wages.	All other.
55	Troy, N. Y.	\$109,152	\$672	\$9,578	.....	.....	.....	\$103,380	\$25,348	\$78,032	.....	\$14,632	\$526
56	Lynn, Mass.	13,542	118	28,656	\$13,427	.....	.....	136,619	46,331	89,926	\$362	8,333	873
57	Des Moines, Iowa.	17,095	3,946	1,252	.....	.....	.....	130,229	54,585	75,644	.....	14,188	659
58	New Bedford, Mass.	23,510	.....	11,847	25,500	.....	.....	178,624	81,888	96,601	135	12,677	3,499
59	Oakland, Cal.	38,907	37	507	.....	.....	.....	159,450	45,985	113,420	45	2,321	247
60	Springfield, Mass.	30,363	854	27,850	7,428	.....	.....	243,995	101,487	139,521	2,987	10,411	1,702
61	Lawrence, Mass.	8,000	272	30,089	6,516	.....	.....	146,883	77,551	67,838	1,494	7,120	992
62	Somerville, Mass. ....	.....	.....	32,402	9,101	.....	.....	177,062	83,783	92,002	1,277	5,686	593
63	Savannah, Ga.	17,440	1,856	22,503	22,079	.....	.....	106,685	51,474	55,211	.....	9,940	1,421
64	Hoboken, N. J.	7,439	3,231	.....	6,142	.....	.....	46,999	10,252	36,747	.....	1,824	115
65	Peoria, Ill.	15,893	125	1,966	5,706	.....	.....	104,818	35,685	69,133	.....	11,417	2,523
66	Duluth, Minn.	10,844	.....	570	317	.....	.....	133,290	79,447	52,537	1,306	19,691	1,597
67	Evansville, Ind. ....	.....	11,909	2,664	2,150	.....	.....	52,386	12,639	39,747	.....	4,164	153
68	Utica, N. Y.	1,923	52,892	.....	17,351	.....	.....	197,719	28,428	169,291	.....	9,679	2,154
69	Manchester, N. H.	2,894	219	16,908	2,943	.....	.....	125,250	58,879	65,740	631	9,558	813
70	San Antonio, Tex.	14,050	4,081	15,329	47	.....	.....	82,334	42,322	40,012	.....	9,541	526
71	Elizabeth, N. J. ....	.....	.....	11,667	.....	.....	.....	78,020	30,167	47,853	.....	4,705	150
72	Yonkers, N. Y.	22,022	3,522	30,470	9,679	.....	.....	159,671	36,913	122,758	.....	6,255	1,069
73	Waterbury, Conn.	7,452	246	19,000	.....	.....	.....	82,457	39,014	43,443	.....	6,800	1,375
74	Salt Lake City, Utah.	24,932	1,986	16,240	1,740	.....	.....	115,683	67,676	47,423	584	16,672	2,282
75	Kansas City, Kans.	17,155	534	6,484	.....	.....	.....	78,813	21,741	57,072	.....	8,076	943
76	Erie, Pa.	6,626	.....	.....	.....	.....	.....	88,747	28,741	60,006	.....	10,160	2,010
77	Wilkesbarre, Pa. ....	.....	192	804	265	.....	.....	90,777	30,911	59,866	.....	3,573	348
78	Norfolk, Va.	37,872	10,359	2,522	1,537	.....	.....	76,575	33,709	42,866	.....	11,592	1,816
79	Charleston, S. C.	14,000	1,994	10,570	8,727	.....	.....	60,017	16,380	43,637	.....	5,780	463
80	Schenectady, N. Y. ....	.....	2,493	.....	.....	.....	.....	92,916	50,823	42,093	.....	10,234	987
81	Houston, Tex.	19,137	.....	23,191	9,036	.....	.....	94,788	41,872	52,916	.....	11,989	540
82	Harrisburg, Pa.	33,517	1,000	450	.....	.....	.....	52,678	7,896	44,782	.....	7,883	2,585
83	Portland, Me.	20,254	198	1,846	6,087	\$3,806	\$715	131,462	61,823	69,616	23	10,120	607
84	Youngstown, Ohio.	10,435	2,038	1,800	661	.....	.....	74,934	26,955	47,979	.....	10,074	684

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$12,899	\$3,018	\$1,320	\$287	.....	.....	\$90,611	\$41,094	\$49,517	.....	\$7,002	\$493
86	Holyoke, Mass.	8,742	563	18,736	2,329	.....	.....	98,282	36,004	15,473	\$46,805	6,350	354
87	Fort Wayne, Ind.	10,885	165	6,586	5,308	.....	.....	45,785	12,704	33,081	.....	.....	.....
88	Tacoma, Wash.	6,335	1,021	.....	.....	.....	.....	80,669	39,778	20,011	20,880	23,427	7,857
89	Akron, Ohio.	4,614	10,576	.....	.....	.....	.....	90,318	27,457	62,861	.....	6,787	720
90	Saginaw, Mich.	17,741	.....	635	.....	.....	.....	71,207	25,461	45,746	.....	3,079	.....
91	Brockton, Mass.	9,761	.....	11,779	4,675	\$1,066	\$278	92,511	39,429	50,294	2,788	6,472	2,159
92	Lincoln, Nebr.	10,610	1,352	600	.....	.....	.....	29,904	11,862	18,042	.....	4,577	152
93	Covington, Ky.	10,842	5,077	8,089	1,268	.....	.....	55,338	8,903	46,435	.....	4,199	253
94	Lancaster, Pa.	4,692	549	7,842	2,135	.....	.....	93,095	20,518	72,577	.....	2,840	43
95	Spokane, Wash.	11,530	.....	2,207	1,659	.....	.....	80,565	50,810	29,755	.....	17,085	1,510
96	Birmingham, Ala.	5,121	926	5,031	4,234	.....	.....	66,235	18,527	37,708	10,000	5,588	449
97	Altoona, Pa.	4,813	70	.....	.....	.....	.....	57,481	21,382	36,099	.....	6,449	325
98	Pawtucket R. I.	12,819	.....	.....	3,008	.....	.....	121,814	48,397	71,637	1,780	18,336	1,509
99	Binghamton, N. Y.	9,577	1,500	792	.....	.....	.....	88,038	26,730	61,308	.....	4,570	97
100	Augusta, Ga.	2,800	263	4,388	3,422	.....	.....	88,313	28,780	47,164	12,369	7,020	531
101	South Bend, Ind.	14,606	347	5,222	1,492	.....	.....	42,628	13,023	29,486	119	3,332	657
102	Mobile, Ala.	5,122	1,370	7,927	3,517	.....	.....	42,704	15,238	26,891	575	3,165	618
103	Johnstown, Pa. ....	.....	.....	.....	.....	.....	.....	54,085	32,806	21,279	.....	6,316	300
104	Dubuque, Iowa.	11,105	7	3,322	18	.....	.....	60,203	25,107	35,096	.....	2,740	99
105	Springfield, Ohio.	17,450	238	.....	4,080	.....	.....	72,743	21,918	50,825	.....	9,279	970
106	Wheeling, W. Va.	15,460	271	2,264	14,611	.....	.....	62,310	38,805	21,805	1,700	8,274	937
107	McKeesport, Pa. ....	.....	.....	250	250	.....	.....	61,330	29,088	32,242	.....	8,340	.....
108	Bayonne, N. J. ....	.....	.....	6,124	503	.....	.....	64,431	19,178	45,253	.....	8,134	104
109	Butte, Mont.	13,658	215	7,149	1,683	.....	.....	99,526	59,813	36,838	2,875	7,190	876
110	Allentown, Pa.	10,476	38	1,080	6,782	.....	.....	31,103	5,266	25,837	.....	4,036	577
111	Sioux City, Iowa.	7,921	190	10,598	.....	399	.....	55,351	23,793	31,558	.....	4,463	880
112	Terre Haute, Ind.	19,261	575	4,499	1,086	.....	.....	44,956	12,806	32,150	.....	2,000	19
113	Topeka, Kans.	1,500	750	.....	765	.....	.....	48,291	36,624	11,667	.....	3,807	615
114	Davenport, Iowa.	23,003	735	5,074	222	.....	.....	63,660	26,220	37,440	.....	3,395	311
115	Montgomery, Ala.	4,605	440	4,344	1,525	.....	.....	47,150	11,764	25,668	9,718	3,900	172
116	Quincy, Ill.	6,886	737	420	3,660	.....	.....	30,430	8,491	21,939	.....	2,903	29
117	East St. Louis, Ill. ....	.....	817	.....	900	.....	122	81,780	33,363	48,417	.....	5,889	245
118	Haverhill, Mass.	6,978	122	6,945	2,700	.....	.....	83,686	37,703	45,256	727	4,647	506
119	Little Rock, Ark.	1,240	3,068	420	.....	.....	.....	34,021	20,105	11,271	2,645	6,422	1,093

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
IV.—Highway—Continued.														
Street supervision and engineering.		General street expenses.		Street paving.		Sidewalks.		Bridges, other than toll.		Snow removal.		Street lighting.		City number.
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	
		\$5,075	\$1,405		\$1,429								\$74,672	55
		14,579	11,243			\$4,023	\$1,600	\$530	\$1,065	\$16,221	\$281		52,706	56
\$1,250		23,560	2,992	\$5,025	2,715	3,971	2,640	5,591	9,269			\$1,000	57,369	57
		44,393	22,094	6,695	3,001	6,287	5,208	2,439	831	7,487			60,303	58
7,128	\$1,685	17,273	19,364										64,591	59
2,300	50	54,536	25,634			12,571	2,140	2,214	8,869	15,846	3,165	1,400	74,937	60
		53,915	15,454	940	1,060	2,875	1,102	2,953	1,535	1,156			49,189	61
2,039	515	52,282	23,514			4,992	1,646						64,885	62
		31,745	11,539	6,939	1,671	850	2,150						36,930	63
				4,725	970	50	421			3,653			35,058	64
1,200		14,290	8,061	1,773	778	900	47	5,848	9,931	157			43,786	65
		36,912	11,220		543	19,858	5,494	1,583	779	734			26,715	66
		1,981	928	6,374	3,846			120	182				27,835	67
			22,142					13,698	18,291	5,051			76,026	68
		29,055	8,792	5,226	224		590	1,535	2,058	9,203	98	45	53,122	69
		25,298	7,664		1,619		117	1,870	1,413				28,541	70
		24,710	11,071			752	2,620						34,012	71
		7,846	3,941	12,396	24,046				1,536				91,122	72
1,500	552	11,894	2,632	15,793	4,114	66	4,795	716	3,160	2,185			26,815	73
4,225	263	16,983	8,493					506	163				34,980	74
1,200		11,715	10,945			750	1,343						39,960	75
2,160	171	13,124	477		14,864			1,197		1,097			42,484	76
1,190	55	19,343	4,432	6,805	17,231		1,830		1,747				34,223	77
1,200		12,015	6,624	3,083	7,025	4,009		1,877	1,579				25,755	78
		5,500	6,873	2,500	5,365	1,000	1,655					1,600	29,281	79
1,461	85	38,058	6,371		2,100			1,070					32,550	80
		26,308	8,143					3,575	6,168				38,065	81
			1,929		5,082	13	2,359		7,860		1,500		23,467	82
590	260	21,120	12,139	1,310	1,206	7,063	1,892	5,195	2,566	14,340		1,485	50,748	83
1,200		13,326	2,398	476	1,668		60	950	12,193				30,504	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$1,700		\$23,892	\$16,204										\$32,820	85
5,144	\$1,023	10,109	6,629	\$2,106	\$530	\$1,797	\$2,066	\$502	\$1,626	\$6,975	\$237	\$533	42,328	86
				7,274	6,540			286	923				24,342	87
		14,011	10,947					2,340	604				20,380	88
		15,500	1,621	3,200	1,450	19	333	1,951	3,624				49,922	89
2,892	1,202	8,826	13,962	1,883	2,313	3,416	1,810	4,326	8,299				18,160	90
		12,922	13,700	2,393	1,483					9,930	104		32,102	91
		3,073	204	2,164	634	2,048	1,808						15,184	92
		4,704	7,465		3,920								34,440	93
2,110	93	1,170	3,492	14,398	24,272				470				44,207	94
		9,304	2,906	2,726		2,537	2,572	3,299	6,695				15,399	95
		10,569	20,700	1,500	2,522		300		146				23,306	96
		12,525	1,824	2,268	15,979				360				17,611	97
		21,056	25,667					300		5,068		3,637	35,825	98
1,442		12,764	4,900	1,809	14,853	1,367	500	538	1,460	3,640			39,498	99
		18,432	27,099	1,500	2,500			1,000	2,851				24,561	100
2,826		6,865	4,973										23,975	101
1,500	445	7,719	5,849	1,654	730								19,824	102
		26,490	5,710		328				52				14,889	103
1,160		16,108	7,167			600	917			272			24,694	104
		8,455	6,585					3,387	420				42,850	105
		6,669	3,191	3,801	936	1,149	1,715	354	97			18,558	16,629	106
		20,748	7,563										24,679	107
		11,044	19,026		23								23,360	108
3,355		30,774	3,241			3,930	1,619			450			26,670	109
		930	595	300	2,811				160				21,694	110
1,722		11,637	6,050		588	728	263	5,243	4,617				19,160	111
5,343	478	5,463	2,010										29,643	112
1,140		23,131	2,320	1,004	103	278	14	17	1,380			7,247	7,235	113
1,920		9,741	3,021	1,811	2,160	223	6	4,029	1,712	942			29,381	114
1,500		5,644	12,902						832				21,360	115
100		4,196	564	1,292	2,415								18,931	116
		20,972	21,186	3,444	885	2,863	616						21,134	117
		13,780	9,680	642	24	1,173	316	1,249	387	5,931		1,239	33,410	118
1,400		6,550	6,483					721	647			5,012	5,796	119

*Including, for some cities, costs of supervision and engineering of highways and sanitation.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
		III.—Health conservation and sanitation—Continued.						IV.—Highways.						
		Sanitation—Continued.						Aggregate.				General administration. ²		
		Street cleaning.		Refuse disposal.		Miscellaneous.		Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Service transfers.			
126	Springfield, Ill.	\$15,609	\$521					\$54,156	\$25,001	\$29,155				
121	York, Pa.			\$6,131	\$14,329			41,215	10,746	30,469			\$2,520	\$471
122	Salem, Mass.	8,072	105	14,043	2,360			79,327	22,434	56,893			3,238	321
123	Malden, Mass.	4,500		14,081	4,863			80,640	38,697	38,399	\$3,544		7,971	657
124	Chester, Pa.				2,400			42,564	17,325	25,239				
125	Chelsea, Mass.	3,989	1,010	3,044	4,214			68,072	26,642	37,757	3,673		3,798	150
126	Newton, Mass.	22,388	101	640	11,950	\$9,778	\$2,444	164,216	60,525	100,691	3,000		13,794	2,062
127	Passaic, N. J.				6,496			44,838	18,350	26,488				
128	Elmira, N. Y.	6,205	196		896			55,382	17,522	37,860			6,716	
129	Atlantic City, N. J.	37,125		3,063	28,987			84,490	15,000	69,490			1,500	
130	Superior, Wis.	5,365		245				40,954	26,092	14,710	152		7,137	372
131	Knoxville, Tenn.	2,421	274	5,920	1,130			47,909	11,376	36,533				
132	Newcastle, Pa.	2,425	1,779	1,250	438			63,026	28,881	34,145			4,500	497
133	Rockford, Ill.	8,561	2,300		2,700			51,233	12,534	38,699			5,032	50
134	Jacksonville, Fla.	2,825	3,365	12,171	10,152			82,862	24,890	19,480	38,492		8,479	1,466
135	South Omaha, Nebr.			631				25,275	7,049	18,226			2,100	49
136	Fitchburg, Mass.	5,345	409	2,496	2,901			89,600	36,111	53,489			3,232	459
137	Galveston, Tex.	10,447		12,770	4,351			21,141	16,779	4,362			5,492	759
138	Macon, Ga.	2,626	1,250	3,500	2,000			35,148	13,310	21,838			2,800	314
139	Canton, Ohio.	7,850	320	900	626			38,686	8,064	30,622			5,909	753
140	Joplin, Mo.				83			16,554	13,378	3,176			2,322	493
141	Auburn, N. Y.	7,800	6,127		5,455			92,161	26,461	59,552	6,148		4,738	1,484
142	Wichita, Kans.	5,000	2,670		181			55,409	20,569	34,840			6,094	258
143	Racine, Wis.	3,545	293					50,075	19,262	30,813			1,600	707
144	Woonsocket, R. I.							72,457	32,685	33,533	6,239		6,255	622
145	Joliet, Ill.	16,092	172	4,674	940			51,939	18,822	33,117			9,993	309
146	Taunton, Mass.	3,500	49	2,870	626			69,955	39,769	19,993	10,193		2,505	239
147	Chattanooga, Tenn.	3,850	2,921	874	7,457			38,337	6,662	25,675	6,000		4,212	685
148	Sacramento, Cal.	14,102	255		2,074			88,893	30,266	58,627			5,102	82
149	Oshkosh, Wis.	3,550	67	53	250			52,512	23,201	29,311			1,714	
150	La Crosse, Wis.	5,120		1,138				30,104	12,435	17,669			3,765	288
151	Council Bluffs, Iowa	3,022		137	420			29,704	11,909	17,795			4,002	289

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
IV.—Highways—Continued.															
Street supervision and engineering.		General street expenses.		Street paving.		Sidewalks.		Bridges, other than toll.		Snow removal.		Street lighting.		City number.	
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
\$4,526	\$982	\$11,340	\$1,385	\$8,331	\$255	\$804	\$28							\$26,505	120
2,200			1,800	6,026	12,921									15,277	121
		3,164	7,163			1,903	483	\$2,271	\$2,453	\$10,600		\$900		39,714	122
		24,235	6,944					33		1,800				30,260	123
4,330		11,523	1,607	1,153	356	269	95							23,181	124
		9,895	9,659	3,225	4,391	703				6,591				21,269	125
2,000		32,052	29,250			3,847	3,181	45		8,516	\$7	48		54,012	126
2,200	346	16,150	3,199											20,463	127
		7,257	2,544	1,670	551	1,093	327	579	1,443	207				32,995	128
			17,639			5,648	1,851							50,000	129
		2,759	647	2,296		8,941	411	1,600	354	2,682				12,926	130
1,476	357	2,780	1,361	7,010	5,113			110	525					24,677	131
900		20,979	12,841	1,440	1,128	1,062	981							18,698	132
700		6,205	12,974				5	596	3,026					22,644	133
		7,761	18,517	4,575	3,480	1,000	1,500	1,500	1,659					30,000	134
														13,989	135
1,020		3,929	4,188											36,335	136
3,616	209	14,198	8,818	714	77	687	2,732	1,141	6,775	8,157	357				137
		8,285	2,403					2,002	1,200					10,945	138
		10,510	10,379											27,147	139
		1,726	1,451	429	1,173		98								
900		8,674	1,305	1,244	877				253						140
		19,763	16,086				17	605	1,330	1,355				45,803	141
		12,203	9,278		56		780		654					21,715	142
		8,813	1,650			6,309	902	2,229	502	311				15,748	143
		21,460	11,597					939		1,228				24,516	144
		8,763	5,834					66	609					26,365	145
1,812		27,354	9,199	2,143			1,692	712	4,500	97	3,598			16,074	146
		2,250	9,300				241	200	629					20,249	147
					45									32,880	148
3,595	281	12,700	11,319			290	260	4,021	3,338	231				15,758	149
		16,945	5,208							848				16,058	150
		5,475	1,323											11,407	151
644	20	3,781	2,651	802	215	970		1,710	3,213						

*Including, for some cities, costs of supervision and engineering of highways and sanitation.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		IV.—Highways—Continued.				V.—Charities and corrections.							
		Street sprinkling.		Miscellaneous.		Aggregate.						General administration.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Payments to other civil divisions.	Payments to private associations and individuals.	All other.		Salaries and wages.	All other.
									Miscellaneous.	Service transfers.			
	Grand total.....	\$820,868	\$824,417	\$338,601	\$328,065	\$19,116,208	\$4,094,308	\$1,424,776	\$4,413,491	\$9,027,373	\$156,260	\$329,296	\$1,341,100
	Group I.....	241,037	267,354	298,902	223,131	13,301,955	2,995,194	661,421	3,525,510	6,001,695	118,135	178,931	1,314,639
	Group II.....	353,947	256,171	18,132	34,859	3,000,886	649,708	451,297	437,044	1,451,614	11,223	82,371	9,071
	Group III.....	123,333	180,283	7,721	60,868	1,814,447	293,838	221,641	314,811	959,498	24,659	42,254	13,750
	Group IV.....	102,551	120,609	13,846	9,207	968,920	155,568	90,417	136,126	614,566	2,243	25,740	3,649

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$31,180	\$11,420		\$10,000	\$6,699,543	\$1,171,831	\$198,200	\$2,934,046	\$2,364,356	\$31,110	\$131,486	\$1,306,979
2	Chicago, Ill.....			\$121,083	56,023	354,242	134,294		17,697	197,722	4,629		
3	Philadelphia, Pa.....		34,240			1,419,705	326,653	193,328	125,322	771,473	2,929		
4	St. Louis, Mo.....	4,225	174,658	28,775	43,386	752,598	258,548	23,636	11,092	415,398	43,924		
5	Boston, Mass.....	160,281	6,278		625	1,774,188	490,243	103,385	52,368	1,093,332	34,860		
6	Baltimore, Md.....	200	4,694	114,191	45,170	484,386	68,324	102,103	207,568	106,381		6,899	1,471
7	Cleveland, Ohio.....			1,615	41,960	292,210	69,225			222,483	502	4,300	692
8	Buffalo, N. Y.....		2,652	30,532	8,373	132,592	14,515		67,435	50,642		13,765	1,936
9	San Francisco, Cal.....		13,200			484,409	195,415	31,803	21,960	235,231			
10	Pittsburg, Pa.....					139,270	57,938	2,320	474	78,538		14,480	2,201
11	Cincinnati, Ohio.....			122	120	470,971	140,938			330,010	23		
12	Detroit, Mich.....	4,222				134,196	35,065		12,006	87,125		8,001	1,360
13	Milwaukee, Wis.....	40,829	20,222	2,584	17,474	19,097	5,089	6,646	442	6,162	158		
14	New Orleans, La.....					144,548	26,506		75,200	42,842			

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....			\$4,309	\$9,929	\$923,938	\$140,370	\$328,866	\$253,846	\$193,305	\$7,551	\$16,328	\$2,041
16	Newark, N. J.....					221,859	53,227	2,313	21,838	144,481			
17	Minneapolis, Minn.....	\$104,671	\$12,189			99,787	30,795	6,701	4,509	57,782		3,600	
18	Jersey City, N. J.....		3,452			49,916	15,693			34,223		2,600	
19	Louisville, Ky.....		62			181,247	54,670	7,700		118,877			
20	Indianapolis, Ind.....		38,591	4,592		66,535	20,641		600	45,294			
21	Providence, R. I.....	584	1,622	1,200	8,108	105,726	26,488	590	38,858	38,731	1,169	2,000	
22	St. Paul, Minn.....	37,568	2,441			50,623	26,289	623	250	29,461		2,983	
23	Rochester, N. Y.....	1,701	40,705			95,349	9,686	962	39,775	44,926		9,686	1,475
24	Kansas City, Mo.....			1,250	5,831	69,759	19,441			50,318			
25	Toledo, Ohio.....			1,800	231	32,470	11,963			19,441	1,060		
26	Denver, Colo.....	45,874	2,561	4,784	10,216	207,819	53,164	5,724	10,200	138,395	336		
27	Allegheny, Pa.....					82,060	25,988	598	6,959	48,515		8,391	1,361
28	Columbus, Ohio.....	52,733	1,294		243	32,432	10,862			21,570			
29	Worcester, Mass.....	640	41,718			194,616	46,803	14,908	170	131,538	1,107	4,351	131
30	Los Angeles, Cal.....	68,282	61,923		301	11,980	3,883	29	4,140	3,928			
31	Memphis, Tenn.....	12,019	10,543			37,621	11,117			26,504			
32	Omaha, Neb.....					1,968	930			1,068			
33	New Haven, Conn.....	16,424	13,272	197		91,738	15,346	20,752	8,771	46,869		4,600	568
34	Syracuse, N. Y.....	1,938	21,091			110,877	16,701	33,004	25,353	35,819		10,611	982
35	St. Joseph, Mo.....		17			14,361	2,912		4,565	6,884			
36	Scranton, Pa.....					98,616	21,754	650	852	75,360		11,575	2,120
37	Paterson, N. J.....					78,963	10,891	954	16,111	51,007			
38	Fall River, Mass.....	11,483	4,700			140,626	26,118	26,923	267	87,318		5,646	403
39	Portland, Ore.....												

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$1,000	\$700			\$71,850	\$18,683		\$10,250	\$42,917			
41	Albany, N. Y.....				\$138	45,661	2,987	\$496	29,232	12,946		\$2,987	\$446
42	Cambridge, Mass.....	3,046	24,954			78,562	15,641	20,434	898	40,755	\$834		
43	Seattle, Wash.....					6,041	2,940		2,400	701			
44	Grand Rapids, Mich.....				160	24,585	3,972		4,373	16,240		3,972	98
45	Dayton, Ohio.....		2,397			68,075	8,743	210	46,732	12,390			
46	Lowell, Mass.....	5,012	11,844			160,560	28,993	12,670	5,775	100,625	12,497		
47	Hartford, Conn.....		24,937	\$25		112,694	10,878	26,821	30,068	44,055	892	4,056	1,444
48	Reading, Pa.....		600										
49	Richmond, Va.....			320		48,397	15,327		5,290	26,580	1,200		
50	Nashville, Tenn.....	7,730	5,210			27,652	11,130			16,522			
51	Wilmington, Del.....		382			1,691				1,691			
52	Trenton, N. J.....					27,912	4,160	829	1,910	21,013		2,100	8,633
53	Camden, N. J.....					11,484	1,500		5,000	4,984			
54	Bridgeport, Conn.....		11,718			63,902	10,450	8,195	5,537	39,720			

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
V.—Charities and corrections—Continued.														
Poor in institutions.				Outdoor poor relief.				Care of children.				Lodging houses.		
Of city.		Of other civil divisions.	Of private associations.	In city.		By other civil divisions.	By private associations.	In institutions.			In private families.	Salaries and wages.	All other. ²	City number.
Salaries and wages.	All other.			Salaries and wages.	All other.			Of city.		Of other civil divisions.	Of private associations.			
								Salaries and wages.	All other.					
\$676,308	\$1,840,781	\$269,293	\$340,167	\$161,519	\$1,032,505	\$104,818	\$47,702	\$248,992	\$288,691	\$84,659	\$2,052,168	\$76,078	\$15,377	\$12,875
428,818	1,138,892	148,197	256,829	68,078	294,478	31,521	7,275	189,625	188,870	37,099	1,907,382	50,461	10,845	8,343
107,348	303,749	25,061	59,301	27,181	244,437	22,566	15,936	47,988	77,893	19,812	76,182	24,680	4,532	4,032
107,782	307,735	85,837	17,379	50,396	270,630	21,399	16,246	8,879	18,239	12,784	58,764	34		500
32,360	90,405	10,198	6,658	15,864	222,960	29,332	8,245	2,500	3,689	14,964	9,840	903		

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$113,150		\$145,745	\$213,420			\$7,950	\$7,113	\$24,240			\$1,798,737		\$8,277	\$3,795	1
70,502	\$489,113		1,520	\$18,259	\$2,217			61,027	\$44,318		288		2,568	3,548	2
38,635	99,763				25,801						48,530				3
54,203	138,301	1,919		29,790	118,378	22,791	162	23,115	38,881	\$605	11,092				4
								53,793	58,887	15,584		\$50,461			5
28,194	80,544					780					29,278			1,000	6
35,386	119,919			1,800	46,415										7
			10,381		37,399										8
32,176	67,687		3,165							20,910	5,847				9
37,458	67,231	533		6,000	9,106						474				10
16,294	68,450			5,079	8,695			27,450	46,784						11
			1,500	5,000	44,320										12
2,820	7,874		26,843	2,150	2,147						13,136				13
															14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$1,699	\$21,488		\$31,400	\$8,014	\$4,118	\$2,947	\$2,000	\$41,102	\$71,701	\$12,000	\$39,010	\$17,626	\$2,537	\$1,710	15
3,912	14,916		17,500	7,000	19,992					2,313	3,900				16
		\$6,701	1,509		17,067										17
6,227	18,403				10,570	2,008		1,400	1,197						18
					6,405										19
24,488	29,966	500			600									600	20
1,250	2,861				9,328										21
			6,183		2,747	623	250								22
					26,899						7,811	6,202			23
					3,000										24
8,598	21,036			4,038	4,450		10,200			85					25
15,815	36,275	102		1,782	10,809										26
				800	10,889			860	1,511						27
13,305	34,213				1,547	4,564				1,488	170				28
			1,810		2,849		1,200	756	1,486		1,130				29
															30
9,746	37,470			1,000	7,331	390	286			2,200	4,000				31
		17,291	899		24,314			3,870	1,998		20,161	1,995	1,722		32
							2,000								33
8,754	56,278	467		1,425	16,962							852			34
5,430	12,710			1,000	33,904					954					35
8,124	18,133			2,122	30,656	12,034				772					36
															37
															38
															39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

			\$6,500	\$5,220	\$3,107		\$1,050				\$1,200				40
				2,992	9,000										41
\$11,450	\$12,829				3,701	\$4,254				\$2,185					42
															43
					12,875										44
				2,245	5,604										45
15,505	58,616			11,568	26,379	3,738	653				2,153				46
4,859	34,952	2,487		1,063	8,531	204				3,505	2,405	\$34			47
10,878	17,498			3,975	10,116		5,079								48
															49
					460										50
					1,691										51
				2,000	12,380					829					52
				1,500	4,984										53
7,708	22,764	5,471		15,500	207					1,083	66				54

² Including payments to private associations and individuals.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		IV.—Highways—Continued.				V.—Charities and corrections.							
		Street sprinkling.		Miscellaneous.		Aggregate.						General adminis- tration.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Payments to other civil di- visions.	Payments to private associa- tions and indi- viduals.	All other.		Salaries and wages.	All other.
									Miscella- neous.	Service trans- fers.			
55	Troy, N. Y.	\$5,641				\$104,827	\$6,380	\$13,988	\$71,283	\$13,176		\$4,680	\$920
56	Lynn, Mass.		\$21,935	\$2,645	\$585	93,881	6,382	14,501	1,088	71,910		2,100	559
57	Des Moines, Iowa.					526			526				
58	New Bedford, Mass.		900	1,910		109,034	15,381	7,531	1,644	83,279	\$1,199	3,700	
59	Oakland, Cal.	19,263	27,578			9,403	4,080		1,800	3,523			
60	Springfield, Mass.	2,209	26,011			73,612	14,907	2,892	4,873	49,934	1,006	4,173	200
61	Lawrence, Mass.	8,592				93,561	11,901	10,958	2,711	66,907	1,084	1,911	642
62	Somerville, Mass.	18,784	2,126			72,205	6,590	11,373	6,438	47,533	271	4,100	420
63	Savannah, Ga.	2,000	1,500			26,232	6,275		16,248	3,709			
64	Hoboken, N. J.				183	19,844	3,383		10,185	6,276		1,383	83
65	Peoria, Ill.			100	4,007	11,223	4,014		150	7,065			
66	Duluth, Minn.	480	6,952	189	543	4,277	968	2,295	497	517			
67	Evansville, Ind.		6,803			2,594			1,700	894			
68	Utica, N. Y.				50,678	35,385	7,448	323	971	21,087	5,556	2,400	14
69	Manchester, N. H.	4,257	674			25,603	3,927	870	3,168	17,518	120	675	
70	San Antonio, Tex.	5,613	132			13,931	3,632			10,299			
71	Elizabeth, N. J.					27,613	1,640	932	12,000	13,041		800	79
72	Yonkers, N. Y.	10,416	1,044			75,029	1,500	56,333	5,000	12,196			
73	Waterbury, Conn.					42,450	5,893	10,496	3,752	22,309		1,000	
74	Salt Lake City, Utah.	29,290	1,826			56				56			
75	Kansas City, Kans.				3,881	3,727	780			2,947			
76	Erie, Pa.			1,003									
77	Wilkesbarre, Pa.												
78	Norfolk, Va.					25,011	8,375		5,335	11,301			
79	Charleston, S. C.					89,818	31,339		500	57,979			
80	Schenectady, N. Y.					20,574	700	8,045	4,258	7,571			
81	Houston, Tex.					3,544				3,544			
82	Harrisburg, Pa.					500			500				
83	Portland, Me.			000	221	67,947	12,939	9,920	1,280	43,808		1,257	212
84	Youngstown, Ohio.			929	472	12,968		1,529	11,439				

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$10,200				\$15,399	\$5,255		\$658	\$9,486			
86	Holyoke, Mass.	5,932	\$8,403			60,415	9,304		5,949	36,457		\$2,300	\$308
87	Fort Wayne, Ind.		140		\$113			\$8,705					
88	Tacoma, Wash.				1,103	376	275			101			
89	Akron, Ohio.		5,191			26,468	1,320	625	15,128	9,395			
90	Saginaw, Mich.	239				17,713	1,898			15,815			
91	Brockton, Mass.	7,712	3,534			58,171	5,346	8,035	2,907	41,427	\$456	2,740	182
92	Lincoln, Nebr.					60				60			
93	Covington, Ky.		357			11,460	5,229		281	5,950			
94	Lancaster, Pa.					1,444			174	1,270			
95	Spokane, Wash.	12,546		\$3,313	673	2,600			2,600				
96	Birmingham, Ala.	870	285			19,828	5,672		4,030	10,076			
97	Altoona, Pa.												
98	Pawtucket, R. I.		10,416			21,449	2,644	23	500	18,282		800	
99	Binghamton, N. Y.	600				56,426	6,309	17,606		32,511		1,600	635
100	Augusta, Ga.	828	1,991			43,140	10,498	4,796	2,417	25,429			
101	South Bend, Ind.												
102	Mobile, Ala.			1,200		10,015	1,029		6,631	2,355			
103	Johnstown, Pa.					6,565	2,782			3,783			
104	Dubuque, Iowa.	4,007	2,219	220									
105	Springfield, Ohio.	797				15,282	4,472			10,810			
106	Wheeling, W. Va.					6,540	4,290			2,250			
107	McKeesport, Pa.												
108	Bayonne, N. J.		2,740			3,683	550		1,500	1,633			
109	Butte, Mont.	14,114	7,307			8,889	5,200			3,689			
110	Allentown, Pa.												
111	Sioux City, Iowa.					900			900				
112	Terre Haute, Ind.					2,094			2,094				
113	Topeka, Kans.					7				7			
114	Davenport, Iowa.	4,159	850										
115	Montgomery, Ala.	720	120			6,443	780		1,600	4,063			
116	Quincy, Ill.					3,197	2,551			646			
117	East St. Louis, Ill.		190	195	4,161								
118	Haverhill, Mass.	9,042	1,660			81,381	7,924	4,736	2,849	64,406	1,466	1,100	249
119	Little Rock, Ark.					9,141	1,798		670	6,673			

¹Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
V.—Charities and corrections—Continued.															
Poor in institutions.				Outdoor poor relief.				Care of children.				Lodging houses.		City number.	
Of city.		Of other civil divisions.	Of private associations.	In city.		By other civil divisions.	By private associations.	In institutions.				In private families.	Salaries and wages.		All other. ²
Salaries and wages.	All other.			Salaries and wages.	All other.			Of city.		Of other civil divisions.	Of private associations.				
								Salaries and wages.	All other.						
\$4,282	\$11,425	\$13,988		\$1,700	\$10,803	\$3,018				\$2,110	\$48,678			55	
11,118	23,241	55			9,550					751				56	
					25,348	1,228	\$1,800							57	
10,134	25,428				8,185	1,273								58	
8,234	25,226	893	\$814	650	26,850	1,367	2,711							59	
2,490	5,163				4,169	5,341				1,040	148			60	
			300	3,750	801		1,068				480			61	
					6,193		250							62	
														63	
														64	
			1,200		894								\$500	65	
2,619	6,276	5,879	607	1,350	9,971						971			66	
		644		633	11,230						1,378			67	
														68	
720	7,738			120	5,224					932				69	
2,663	14,117	56,333		1,500	10,921									70	
				2,230	8,192	323				349				71	
					56									72	
														73	
6,775	11,031			1,600	270		3,135							74	
1,100	7,891			5,100	3,099			\$8,879	\$18,239		500			75	
		8,045			7,571									76	
														77	
7,247	23,540			1,200	6,975	446	500							78	
														79	
														80	
														81	
														82	
														83	
														84	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$7,004	\$19,545	\$27			\$984		\$658								85
					12,534	\$6,175				\$170	\$626				86
															87
				\$1,320	5,682										88
				1,898	15,815										89
2,206	6,166				10,000	4,425				206					90
					60										91
					704		281								92
					1,270		148								93
															94
					1,608						2,600				95
															96
1,844	5,277				12,760										97
		5,911			19,849					11,695					98
															99
				4,500	5,457		2,417								100
					785										101
															102
					3,600										103
															104
															105
															106
				550	1,633										107
															108
								\$2,500	\$3,689						109
															110
							900								111
															112
															113
															114
			\$900		1,050										115
															116
5,824	14,862	101		1,000	14,210	1,117				13	196				117
			670		562										118
															119

^aIncluding payments to private associations and individuals.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		IV.—Highways—Continued.				V.—Charities and corrections.							
		Street sprinkling.		Miscellaneous.		Aggregate.						General administration.	
		Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Payments to other civil divisions.	Payments to private associations and individuals.	All other.		Salaries and wages.	All other.
									Miscellaneous.	Service transfers.			
120	Springfield, Ill.					\$3,384	\$3,188		\$196				
121	York, Pa.					1,120		\$1,080	40				
122	Salem, Mass.	\$108	\$6,759	\$350		81,940	6,539	\$7,859	8,792	58,750		\$1,570	\$213
123	Malden, Mass.	4,598	4,032			31,692	3,535	7,016	1,888	19,163	\$90	1,900	294
124	Chester, Pa.												
125	Chelsea, Mass.	2,430	5,961			41,917	3,915	4,565	1,100	32,337		3,715	769
126	Newton, Mass.	223	15,179			35,843	4,070	6,247	7,574	17,825	127	2,682	212
127	Passaic, N. J.		2,480			15,871	1,684	540	5,211	8,436			
128	Elmira, N. Y.					3,148	690		26	2,432		40	
129	Atlantic City, N. J.	7,852				21,400	900	1,388	13,973	5,139			
130	Superior, Wis.	677	152										
131	Knoxville, Tenn.		4,500			12,955	5,210			7,745			
132	Newcastle, Pa.					15,124	2,180		3,499	9,445		1,460	
133	Rockford, Ill.					2,880	600		1,091	1,189			
134	Jacksonville, Fla.	1,575	1,350			9,992	3,019			6,973			
135	South Omaha, Nebr.					1,978			300	1,678			
136	Fitchburg, Mass.	4,366	662		\$2	55,015	5,073	5,819	16,000	28,123		1,697	265
137	Galveston, Tex.			1,000		39,783	8,356	2,418		29,009			
138	Macon, Ga.		200			7,178	600		5,480	1,098			
139	Canton, Ohio.					1,411			1,411				
140	Joplin, Mo.	238	248										
141	Auburn, N. Y.		975			32,137	3,067	3,123	10,223	15,724		2,392	254
142	Wichita, Kans.			2,267	2,099	1,800			1,800				
143	Racine, Wis.		11,304			9,542	510		75	8,957			
144	Woonsocket, R. I.	2,803	3,037			11,605	1,726	227	1,228	8,384	40	500	
145	Joliet, Ill.					2,000			2,000				
146	Taunton, Mass.		30			34,413	3,688	6,689	887	23,085	64	1,244	259
147	Chattanooga, Tenn.		571			23,891	9,331		1,550	13,010			
148	Sacramento, Cal.	3,568	12,964	5,301	1,056	1,217	950			267			
149	Oshkosh, Wis.		4,747			10,598	1,611			8,987			
150	La Crosse, Wis.	2,347											
151	Council Bluffs, Iowa.												

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
V.—Charities and corrections—Continued.															
Poor in institutions.				Outdoor poor relief.				Care of children.				Lodging houses.		City number.	
Of city.		Of other civil divisions.	Of private associations.	In city.		By other civil divisions.	By private associations.	In institutions.			In private families.	Salaries and wages.	All other. ²		
Salaries and wages.	All other.			Salaries and wages.	All other.			Of city.		Of other civil divisions.					Of private associations.
								Salaries and wages.	All other.						
							\$680							120	
\$4,669	\$13,641	\$133	\$146		\$13,487	\$2,287				\$1,169	\$593			121	
1,635	5,265				3,245	5,039								122	
														123	
														124	
					11,753	2,367				\$1,177				125	
1,388	4,718				7,508	3,364					41			126	
624	3,308			\$1,060	5,128					540				127	
				650	2,432									128	
		1,388		900	5,139									129	
														130	
					8,000									131	
														132	
					3,456									133	
					1,678									134	
3,376	5,622				6,767	2,055				687				135	
														136	
			480	600	1,098									137	
							1,411							138	
														139	
		2,638	4,387	675	15,470		200				4,841	235		140	
														141	
				500	8,234							75		142	
														143	
1,226	1,701		75		6,723						367			144	
1,844	8,855													145	
				600	4,964	2,503				476				146	
					328		1,550							147	
														148	
				1,611	8,987									149	
														150	
														151	

²Including payments to private associations and individuals.

TABLE 5.—PAYMENTS¹ FOR GENERAL

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		V.—Charities and corrections—Continued.											
		Miscellaneous charities.		Hospitals.				Insane in institutions.		Prisons and reformatories.			
		Salaries and wages.	All other. ²	Of city.		Of other civil divisions.	Of private associations.	Salaries and wages.	All other. ³	Of city.		Of other civil divisions.	Of private associations.
				Salaries and wages.	All other.					Salaries and wages.	All other.		
	Grand total.....	\$110,787	\$964,748	\$1,252,344	\$1,929,492	\$59,988	\$1,679,545	\$131,337	\$986,714	\$1,168,348	\$1,604,867	\$156,641	\$149,068
	Group I.....	82,351	465,658	947,022	1,214,483	15,413	1,088,534	131,337	588,706	958,187	1,326,470	75,023	148,488
	Group II.....	7,727	96,213	212,126	517,521	21,413	260,078		295,979	160,435	212,404	64,850	
	Group III.....	15,884	240,056	44,392	89,032	15,939	221,076		81,987	24,251	40,826	8,396	
	Group IV.....	4,825	162,821	48,804	108,456	7,223	109,857		20,042	25,475	25,167	8,372	590

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....		\$126,061	\$500,294	\$456,789		\$914,776		\$44,505	\$394,384	\$501,842		
2	Chicago, Ill.....						12,000			70,699	152,268		\$5,309
3	Philadelphia, Pa.....		14,490	33,541	21,691		20,769	\$42,051	150,079	162,300	223,219	\$43,337	54,503
4	St. Louis, Mo.....	\$36,838	27,211	76,622	153,944			37,514	75,804	45,824	71,703	15,047	
5	Boston, Mass.....	40,551	261,578	183,510	312,748	\$15,413		51,772	150,512	76,624	137,211		
6	Baltimore, Md.....		260				69,337		138,348	33,241	24,106		70,928
7	Cleveland, Ohio.....		68							27,739	55,891		
8	Buffalo, N. Y.....	750	11,307				57,054						
9	San Francisco, Cal.....	4,212	13,046	91,015	101,739			900		68,012	52,749	9,993	12,948
10	Pittsburg, Pa.....							1,787					
11	Cincinnati, Ohio.....		11,137	56,351	161,252					35,764	33,715		
12	Detroit, Mich.....						10,506			22,064	41,445		
13	Milwaukee, Wis.....			5,689	6,320		442					6,646	
14	New Orleans, La.....		500				3,650		26,771	21,536	32,321		4,800

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....		\$5,570	\$23,721	\$48,302		\$163,810		\$259,001	\$46,969	\$45,926	\$54,918	
16	Newark, N. J.....			28,472	84,411		438			13,843	25,162		
17	Minneapolis, Minn.....			18,129	31,961		3,000			9,066	8,754		
18	Jersey City, N. J.....	\$2,400		10,693	23,653								
19	Louisville, Ky.....		890	15,577	40,692					31,466	51,290	5,692	
20	Indianapolis, Ind.....	4,105	1,931	16,536	42,763								
21	Providence, R. I.....		606				38,838						
22	St. Paul, Minn.....		2,500	5,971	13,554					10,085	7,799		
23	Rochester, N. Y.....		17,514				19,579						
24	Kansas City, Mo.....			8,596	38,595					10,845	8,723		
25	Toledo, Ohio.....									11,969	16,051		
26	Denver, Colo.....		1,644	26,450	81,939				1,428	14,078	23,303	4,211	
27	Allegheny, Pa.....						6,959		496				
28	Columbus, Ohio.....									9,202	18,512		
29	Worcester, Mass.....		34,987	29,147	61,386	\$1,067			6,958				
30	Los Angeles, Cal.....	447	903	2,680	1,539							29	
31	Memphis, Tenn.....			11,117	26,504								
32	Omaha, Nebr.....			900	1,068								
33	New Haven, Conn.....		1,500				4,485		18,162				
34	Syracuse, N. Y.....	225	6,803			15,713	4,293						
35	St. Joseph, Mo.....						2,565			2,912	6,884		
36	Scranton, Pa.....								183				
37	Paterson, N. J.....		350	4,461	4,043		16,111						
38	Fall River, Mass.....	550	21,015	9,676	17,111	4,633			9,751				
39	Portland, Ore.....												

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....			\$13,463	\$28,670		\$1,500				\$11,140		
41	Albany, N. Y.....		\$3,996				29,232						
42	Cambridge, Mass.....	\$1,199	25,059			\$5,883	898		\$8,112				
43	Seattle, Wash.....	2,940	701				2,400						
44	Grand Rapids, Mich.....		3,267				4,373						
45	Dayton, Ohio.....						46,732			\$6,498	6,786	\$210	
46	Lowell, Mass.....	1,920	28,127			4,060	2,964		2,077			2,795	
47	Hartford, Conn.....						24,271		23,983				
48	Reading, Pa.....												
49	Richmond, Va.....						211			474	166		
50	Nashville, Tenn.....			7,705	12,426					3,425	3,636		
51	Wilmington, Del.....												
52	Trenton, N. J.....						1,910						
53	Camden, N. J.....						5,000						
54	Bridgeport, Conn.....			2,742	1,456				6,905				

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.² Including payments to private associations and individuals.

AND MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
VI.—Education.														
Aggregate.				Schools.										City number.
				Public.										
				General administration.		Elementary.			High and collegiate.			Special.		
Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.		All other.	Salaries and wages.		All other.	Salaries and wages.		
		Miscellaneous. ¹	Service transfers.			Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.	
\$91,027,456	\$73,309,494	\$17,496,697	\$221,265	\$2,139,647	\$508,450	\$53,014,281	\$5,117,056	\$12,834,917	\$8,137,749	\$1,010,446	\$1,505,704	\$1,400,823	\$213,501	
54,972,764	44,457,834	10,352,748	162,182	1,085,872	282,969	32,632,389	2,955,283	7,494,605	4,204,018	700,340	738,985	1,192,337	196,264	
15,841,096	12,854,488	2,962,804	23,804	423,736	104,468	9,005,454	900,354	2,188,912	1,865,006	143,508	311,935	109,189	9,606	
11,548,344	9,141,181	2,392,321	14,842	315,464	63,667	6,517,002	711,806	1,744,459	1,200,496	95,398	274,890	84,115	2,841	
8,665,252	6,855,991	1,788,824	20,437	314,575	57,346	4,859,436	549,613	1,406,941	868,229	71,200	179,894	15,182	4,790	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$24,874,455	\$20,228,848	\$4,630,397	\$15,210	\$298,200	\$10,319	\$15,807,113	\$1,152,968	\$3,522,388	\$1,380,701	\$449,534	\$167,357	\$522,695	\$13,971	1
7,528,937	6,175,553	1,274,066	79,318	148,958	61,863	4,633,889	518,888	1,156,450	604,153	64,301	44,042	56,348	2,196	2
5,006,244	3,736,414	1,269,830	-----	79,215	52,139	2,484,800	346,394	626,453	420,509	44,002	134,449	105,528	131,416	3
2,117,245	1,670,444	441,114	5,687	107,556	45,095	1,162,756	114,592	296,657	221,404	27,760	77,639	-----	-----	4
3,958,421	3,181,790	762,381	14,250	127,895	40,292	1,784,736	170,929	468,943	554,444	36,303	125,741	292,178	13,990	5
1,548,431	1,169,148	362,923	16,360	33,051	6,126	885,086	80,442	290,629	105,827	8,630	17,330	53,352	2,760	6
1,842,645	1,537,997	302,851	1,797	70,562	21,125	986,612	125,176	194,641	209,835	14,838	40,275	63,545	5,337	7
1,466,896	1,163,550	290,262	13,084	21,660	365	900,969	69,527	206,632	100,814	10,104	00,008	-----	-----	8
1,385,617	1,269,241	116,376	-----	85,049	22,502	923,216	58,036	82,330	156,932	-----	-----	-----	-----	9
1,434,380	1,077,424	352,496	4,460	25,898	1,996	741,099	108,363	252,580	85,149	12,771	33,806	-----	-----	10
1,157,254	985,441	171,736	77	19,481	6,003	707,652	42,857	102,501	101,052	4,009	8,175	84,666	25,724	11
1,136,505	963,898	172,607	-----	29,400	7,131	647,870	77,060	123,503	137,402	20,701	14,344	5,912	420	12
984,252	828,104	144,209	11,939	25,407	5,397	594,359	64,990	120,176	75,287	5,527	11,948	8,113	450	13
531,482	469,982	61,500	-----	13,540	2,616	372,232	25,101	50,322	60,509	1,860	3,871	-----	-----	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$1,641,390	\$1,248,934	\$392,456	-----	\$24,053	-----	\$856,042	\$65,862	\$320,141	\$212,233	\$12,800	-----	-----	-----	15
1,195,611	1,007,246	185,194	\$3,171	49,840	\$10,281	754,213	70,850	137,429	96,704	5,960	\$12,477	-----	-----	16
1,047,983	862,812	185,171	-----	15,250	-----	600,681	59,911	129,552	144,501	8,794	26,952	-----	-----	17
662,063	553,323	108,740	-----	10,067	4,266	457,215	30,952	93,978	37,015	1,260	2,519	-----	-----	18
560,597	465,731	94,866	-----	15,261	8,150	311,468	34,929	64,834	93,120	8,078	19,259	-----	-----	19
741,919	603,889	138,030	-----	11,593	8,779	416,866	33,156	88,718	41,738	3,445	5,623	68,842	\$6,576	20
840,776	600,665	236,356	3,755	34,074	4,563	377,617	55,098	182,491	124,073	9,803	23,874	-----	-----	21
657,026	574,958	82,068	-----	8,400	-----	384,947	66,155	53,893	89,310	10,400	9,883	-----	-----	22
572,338	479,826	92,512	-----	18,444	3,281	338,247	34,264	71,053	81,421	4,777	9,587	-----	-----	23
855,554	718,198	132,946	4,410	29,239	12,926	463,289	33,266	95,423	162,043	10,479	27,461	-----	-----	24
447,219	370,216	77,003	-----	43,979	4,222	245,600	14,831	51,244	42,907	1,931	8,783	11,447	780	25
928,392	723,965	204,427	-----	28,990	15,134	504,388	40,072	157,403	124,210	9,659	19,342	-----	-----	26
495,383	369,135	126,248	-----	19,250	1,481	368,905	26,925	93,800	26,640	6,909	8,360	-----	-----	27
493,960	435,474	58,486	-----	10,253	213	265,807	35,286	44,812	101,918	8,300	10,035	-----	-----	28
646,339	521,903	120,807	3,629	10,063	1,020	359,945	39,326	85,900	85,939	5,333	26,127	-----	-----	29
702,298	607,881	94,417	-----	12,600	4,108	446,378	33,573	67,253	66,922	4,812	9,893	14,931	2,010	30
197,825	161,813	25,072	1,040	8,130	1,566	117,876	14,122	19,799	14,600	2,130	2,523	-----	-----	31
445,854	366,624	79,230	-----	12,445	5,341	253,566	31,071	52,902	53,492	5,175	14,742	-----	-----	32
463,903	373,599	90,304	-----	12,805	2,252	261,279	28,759	57,186	54,972	5,672	25,033	-----	-----	33
488,591	400,288	88,303	-----	8,365	2,192	278,886	25,952	54,468	58,799	8,236	12,887	7,000	-----	34
226,321	187,391	35,080	3,850	8,761	933	126,588	15,827	28,690	27,252	2,313	6,269	-----	-----	35
406,261	329,822	76,439	-----	13,639	2,247	228,010	38,952	63,371	39,464	1,755	6,562	-----	-----	36
359,246	290,554	68,692	-----	6,071	2,570	228,219	17,262	53,712	25,504	1,250	5,771	1,275	240	37
395,770	303,802	91,968	-----	8,864	2,198	214,666	35,720	71,710	31,369	2,877	2,103	-----	-----	38
376,377	296,439	77,989	3,949	3,300	6,745	244,756	18,223	49,170	28,800	1,360	15,930	-----	-----	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$212,425	\$187,038	\$25,387	-----	\$8,676	\$1,123	\$138,005	\$5,072	\$13,576	\$23,681	\$2,221	\$2,335	\$3,858	-----	40
328,934	256,227	72,707	-----	7,683	1,658	196,450	14,572	58,805	35,217	2,300	-----	-----	-----	41
513,450	413,915	99,524	\$11	12,408	1,943	274,141	27,215	63,488	79,091	9,524	23,062	1,837	-----	42
445,938	361,285	84,653	-----	10,436	3,069	257,608	25,938	55,759	52,000	3,840	14,403	-----	-----	43
424,768	342,771	81,997	-----	16,975	-----	217,954	25,395	66,377	42,390	3,510	2,519	14,450	-----	44
343,155	309,413	33,742	-----	15,574	4,281	210,703	20,869	18,280	41,062	2,340	6,626	7,964	\$780	45
388,333	308,599	76,726	3,008	8,259	489	197,686	54,330	62,819	38,882	-----	356	-----	-----	46
460,119	318,656	138,378	3,085	5,300	1,485	221,955	20,820	99,413	56,623	4,214	25,823	9,744	-----	47
251,679	200,804	49,662	1,213	8,965	9,506	145,397	20,484	32,255	21,018	2,323	4,899	-----	-----	48
191,631	163,300	27,566	765	2,880	358	126,511	9,919	25,668	23,076	914	2,205	-----	-----	49
195,979	174,368	21,611	-----	4,516	180	134,798	7,840	16,461	15,620	660	791	4,375	410	50
230,425	166,729	63,690	-----	6,275	1,060	122,949	10,245	44,291	25,010	2,250	8,793	-----	-----	51
250,547	188,543	62,004	-----	1,500	-----	160,500	12,341	54,385	-----	-----	-----	7,073	525	52
364,431	245,532	118,899	-----	8,255	4,390	188,618	24,646	105,008	15,456	3,420	4,520	3,194	800	53
213,362	251,323	62,039	-----	10,923	-----	192,102	16,296	49,261	23,964	1,167	6,178	-----	-----	54

¹Including payments to other civil divisions and to private associations.²Including all payments to private schools.

TABLE 5.—PAYMENTS¹ FOR GENERAL

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		V.—Charities and corrections—Continued.											
		Miscellaneous charities.		Hospitals.				Insane in institutions.		Prisons and reformatories.			
Salaries and wages.	All other. ²	Of city.		Of other civil divisions.	Of private associations.	Salaries and wages.	All other. ³	Of city.		Of other civil divisions.	Of private associations.		
		Salaries and wages.	All other.					Salaries and wages.	All other.				
55	Troy, N. Y.		\$1,453				\$22,605						
56	Lynn, Mass.		51,606			\$643	1,088		\$7,353		\$147		
57	Des Moines, Iowa.						526						
58	New Bedford, Mass.	\$563	35,889			733	1,644		4,666		98		
59	Oakland, Cal.									\$4,080	\$3,523		
60	Springfield, Mass.	600	17,127			91	4,873		1,528				
61	Lawrence, Mass.	1,106	14,459			2,984			5,124		590		
62	Somerville, Mass.		38,052			1,436	6,290		3,556				
63	Savannah, Ga.	2,525	2,908				14,400						
64	Hoboken, N. J.	2,000					9,935						
65	Peoria, Ill.		50				150			4,014	7,015		
66	Duluth, Minn.	968	990								24	2,295	
67	Evansville, Ind.												
68	Utica, N. Y.		1,381	\$3,698	\$9,721								
69	Manchester, N. H.		132			109	1,183				117		
70	San Antonio, Tex.			2,852	8,795					780	1,504		
71	Elizabeth, N. J.						12,000						
72	Yonkers, N. Y.		1,275				5,000						
73	Waterbury, Conn.						3,752		9,824				
74	Salt Lake City, Utah.												
75	Kansas City, Kans.									780	2,947		
76	Erie, Pa.												
77	Wilkesbarre, Pa.												
78	Norfolk, Va.						2,200						
79	Charleston, S. C.	1,213	4,230	10,847	23,979					4,200	541		
80	Schenectady, N. Y.	700	258				4,000						
81	Houston, Tex.										3,544		
82	Harrisburg, Pa.						500						
83	Portland, Me.	150	9,096	3,085	3,985				8,859		615		
84	Youngstown, Ohio.						11,439				1,529		

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.			\$5,255	\$8,502								
86	Holyoke, Mass.		\$4,070										
87	Fort Wayne, Ind.						\$5,323		\$2,333				
88	Tacoma, Wash.	\$275	101										
89	Akron, Ohio		3,713				15,128					\$625	
90	Saginaw, Mich.												
91	Brockton, Mass.	400	25,535			\$1,610	2,907		1,794				
92	Lincoln, Nehr.												
93	Covington, Ky.			1,859	1,569					\$3,870	\$3,677		
94	Lancaster, Pa.						26						
95	Spokane, Wash.									5,672	8,468		\$480
96	Birmingham, Ala.						3,600						
97	Altoona, Pa.												
98	Pawtucket, R. I.		245				500					23	
99	Binghamton, N. Y.		236	4,709	11,791								
100	Augusta, Ga.			5,998	19,972								
101	South Bend, Ind.											4,796	
102	Mobile, Ala.				172		6,631			1,029	1,398		
103	Johnstown, Pa.			2,782	3,783								
104	Dubuque, Iowa.												
105	Springfield, Ohio.			4,472	7,210								
106	Wheeling, W. Va.									4,290	2,250		
107	McKeesport, Pa.												
108	Bayonne, N. J.							1,500					
109	Butte, Mont.	2,700											
110	Allentown, Pa.												
111	Sioux City, Iowa.												
112	Terre Haute, Ind.												
113	Topeka, Kans.		7				2,094						
114	Davenport, Iowa.												
115	Montgomery, Ala.						700			780	3,013		
116	Quincy, Ill.									2,551	645		
117	East St. Louis, Ill.												
118	Haverhill, Mass.		36,551			752	2,653		2,753				
119	Little Rock, Ark.			1,798	6,111								

¹Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.
²Including payments to private associations and individuals.

AND MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														City num- ber.	
VI.—Education.															
Aggregate.				Schools.											
				Public.											
				General administration.		Elementary.		High and collegiate.			Special.				
Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.		All other.	Salaries and wages.		All other.	Salaries and wages.			
		Miscella- neous. ¹	Service transfers.			Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.		
\$233,935	\$188,752	\$45,183	.....	\$7,066	\$250	\$135,875	\$16,715	\$21,667	\$25,707	\$3,380	\$6,718	.....	.....	55	
271,396	218,108	53,273	.....	4,603	3,113	141,150	20,415	35,659	35,985	2,468	8,308	.....	\$4,373	\$121	56
365,264	275,148	90,116	.....	13,380	.....	227,639	27,070	87,191	.....	.....	.....	.....	.....	.....	57
306,034	225,722	80,130	\$182	9,221	1,337	154,444	17,485	48,927	32,320	2,909	10,746	.....	.....	.....	58
372,870	336,194	36,676	.....	9,358	6,115	230,428	16,090	19,269	62,968	3,460	5,023	.....	.....	.....	59
454,258	321,490	132,736	27	8,608	3,470	205,964	24,636	66,883	57,718	6,167	24,791	18,192	205	.....	60
246,677	197,271	48,063	1,343	6,468	890	136,934	18,832	37,209	24,008	2,500	4,113	.....	.....	.....	61
360,698	288,288	72,279	131	5,283	977	195,928	18,708	46,485	54,653	3,419	12,331	.....	.....	.....	62
3,285	1,812	1,473	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	63
243,871	192,328	50,799	744	6,200	300	153,838	11,740	40,084	12,631	1,200	4,156	.....	.....	.....	64
241,174	197,323	43,851	.....	8,950	824	160,585	18,450	38,644	.....	.....	.....	.....	.....	.....	65
266,441	218,949	45,944	1,548	7,080	1,609	154,605	22,709	32,618	22,817	3,282	10,194	2,625	.....	.....	66
198,321	167,616	30,705	.....	7,466	1,100	122,359	11,722	26,729	24,128	1,941	2,876	.....	.....	.....	67
218,909	163,873	55,036	.....	5,894	.....	109,368	10,210	35,355	30,421	2,280	14,678	.....	.....	.....	68
149,614	114,205	34,385	1,024	4,170	402	83,228	6,378	27,309	15,600	1,200	4,700	.....	.....	.....	69
147,446	131,201	16,245	.....	5,329	398	87,651	12,213	12,592	18,909	1,344	.....	1,474	.....	.....	70
147,761	120,241	27,520	.....	6,040	150	89,654	8,672	24,070	15,155	.....	3,300	.....	.....	.....	71
304,971	221,310	82,834	827	10,500	192	158,538	13,387	71,112	29,392	3,370	6,985	4,926	.....	.....	72
227,993	179,249	48,744	.....	3,891	1,839	132,811	15,487	37,107	19,950	1,296	5,529	.....	.....	.....	73
305,865	260,807	44,154	904	13,494	5,353	188,213	18,834	31,711	34,354	2,162	7,121	.....	.....	.....	74
172,127	146,933	25,194	.....	5,385	1,737	104,433	9,992	16,194	21,730	1,633	6,033	.....	.....	.....	75
177,908	145,400	32,508	.....	8,408	.....	95,602	13,212	22,099	20,935	1,380	6,547	.....	.....	.....	76
167,975	132,859	35,116	.....	4,075	165	99,088	12,546	29,508	16,300	850	5,443	.....	.....	.....	77
95,107	76,675	18,432	.....	2,641	.....	55,625	8,578	11,309	9,293	638	1,323	.....	.....	.....	78
81,176	55,714	25,462	.....	2,500	.....	42,628	1,800	5,469	8,366	420	5,173	.....	.....	.....	79
121,810	94,640	27,170	.....	3,521	477	71,886	4,686	21,693	13,707	840	.....	.....	.....	.....	80
149,536	131,588	17,948	.....	3,323	.....	89,230	8,993	14,625	26,017	1,760	.....	.....	.....	.....	81
185,024	141,128	43,866	30	4,958	1,098	94,351	12,747	35,352	26,725	2,347	7,446	.....	.....	.....	82
221,409	174,586	46,823	.....	3,600	289	116,498	18,537	38,296	27,717	2,640	3,285	.....	.....	.....	83
194,328	133,268	61,060	.....	5,422	2,740	93,066	14,980	43,417	18,600	1,200	4,961	.....	.....	.....	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$155,647	\$136,145	\$19,502		\$4,470	\$776	\$104,540	\$5,309	\$14,209	\$15,870	\$1,425	\$2,390	\$1,356		85
202,289	155,215	42,966	\$4,108	4,450	1,139	111,324	14,307	26,501	21,442	3,692	9,434			86
134,701	114,994	18,806	901	8,950		79,016	7,990	15,007	14,910	1,101	2,330			87
198,052	177,117	19,061	1,874	6,089	3,514	136,331	11,420	11,437	16,994	1,440	2,147			88
189,884	147,559	42,325		14,180	750	96,433	11,920	34,088	19,834	1,477	4,861			89
189,215	138,801	50,414		9,092		87,475	12,889	38,601	26,750	1,870	10,813	725		90
196,421	155,694	39,880	847	5,461	398	110,200	10,810	30,292	21,864	1,091	3,824	133	\$36	91
188,684	136,944	31,740		4,693		116,837	12,142	29,520						92
107,932	88,894	18,749	289	7,213	2,075	59,066	5,096	10,245	11,737	800	2,256			93
91,707	71,895	19,566	246	2,975	1,315	52,745	6,870	16,370	8,375	930	2,127			94
268,417	194,716	73,701		6,610	16,053	139,887	15,468	46,221	27,240	2,172	6,832			95
78,441	68,592	9,849		3,520	347	50,821	4,911	8,990	8,920	420	512			96
119,519	94,319	25,200		3,000		79,706	11,613	23,488						97
173,624	126,870	46,754		4,592	479	91,550	13,285	39,282	11,100	1,352	3,328			98
151,711	126,532	25,179		4,220	731	89,386	8,874	18,654	18,797	1,532	3,053			99
121,973	94,641	27,332		4,145	515	63,925	7,791	22,564	15,783	1,164	3,100			100
300		300												101
145,833	109,616	36,217		3,801		85,043	9,722	36,217	9,900	1,150				102
112,528	91,400	20,413	715	4,750	600	58,017	8,892	14,118	14,700	1,380	3,012			103
133,770	117,113	16,657		3,765		82,179	9,708	15,512	16,500	1,700				104
136,655	94,981	41,674		4,189	858	70,625	5,410	34,657	11,594	480	3,116			105
142,139	106,882	35,257		3,840		84,312	8,100	34,401	7,700	870				106
152,871	122,062	29,471	1,338	3,500	2,207	86,869	11,100	21,577	12,120	900	2,113	4,479		107
268,336	201,557	57,493	286	14,029	3,322	143,105	15,063	38,145	26,950	1,510	11,526			108
125,046	88,650	36,396		4,390	808	65,238	8,996	28,226	9,235	791	7,362			109
138,361	116,121	22,240				99,501	14,347	20,824						110
163,724	144,419	19,305		5,570		105,408	7,875	14,823	21,910	1,425	3,600			111
218,987	130,901	87,157	909	7,920	276	85,596	9,288	60,228	23,676	1,404	25,369			112
181,259	135,419	45,840		5,900		96,358	10,467	42,771	17,845	1,069				113
56,895	46,390	10,605		2,720	260	33,889	1,192	8,245	7,200	300	425			114
96,794	79,202	17,592		9,650	386	50,813	6,719	15,734	9,025	700				115
165,796	122,633	41,901	1,202	9,640	5,595	80,293	14,740	34,417	13,150	1,280				116
172,303	133,078	38,680	545	3,959	500	92,130	10,678	33,332	17,437	934	55			117
73,320	65,583	7,737		3,700	790	53,783	3,933	6,619	3,867	300	328			118

*Including payments to other civil divisions and to private associations.

*Including all payments to private schools.

TABLE 5.—PAYMENTS¹ FOR GENERAL

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		V.—Charities and corrections—Continued.											
		Miscellaneous charities.		Hospitals.				Insane in institutions.		Prisons and reformatories.			
Salaries and wages.	All other. ²	Of city.		Of other civil divisions.	Of private associations.	Salaries and wages.	All other. ³	Of city.		Of other civil divisions.	Of private associations.		
		Salaries and wages.	All other.					Salaries and wages.	All other.				
120	Springfield, Ill.												
121	York, Pa.		\$40				\$300			\$3,188	\$196		
122	Salem, Mass.	\$300	31,409				6,884		\$5,434			\$100	
123	Malden, Mass.		10,449			\$1,592	1,888		385			\$5	
124	Chester, Pa.												
125	Chelsea, Mass.	200	19,900			453	1,100		483				
126	Newton, Mass.		5,514			1,608	7,490		1,318				
127	Passaic, N. J.						5,211						
128	Elmira, N. Y.						26						
129	Atlantic City, N. J.						13,973						
130	Superior, Wis.												
131	Knoxville, Tenn.			\$5,210	\$7,745								
132	Newcastle, Pa.						3,499						
133	Rockford, Ill.						1,091			600	1,189		
134	Jacksonville, Fla.			644	1,388					2,375	2,129		
135	South Omaha, Nebr.						300						
136	Fitchburg, Mass.		15,469			389	16,000		2,651			37	
137	Galveston, Tex.			8,356	29,009							2,418	
138	Macon, Ga.						5,000						
139	Canton, Ohio.												
140	Joplin, Mo.												
141	Auburn, N. Y.		244				560					241	
142	Wichita, Kans.						1,800						
143	Racine, Wis.			10	645						78		
144	Woonsocket, R. I.						786					227	
145	Joliet, Ill.						2,000						
146	Taunton, Mass.		9,071			819	887		2,891				
147	Chattanooga, Tenn.			8,211	10,559					1,120	2,123		
148	Sacramento, Cal.	950	267										
149	Oshkosh, Wis.												
150	La Crosse, Wis.												
151	Council Bluffs, Iowa.												

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.² Including payments to private associations and individuals.

RECEIVED
JAN 10 1905
CITY OF CHICAGO

AND MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															City num- ber.
VI.—Education.															
Schools.															
Public.															
Aggregate.				General administration.		Elementary.			High and collegiate.			Special.			
Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.		All other.	Salaries and wages.		All other.	Salaries and wages.			
		Miscella- neous. ⁴	Service transfers.			Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.		
\$131,511	\$105,979	\$25,532	-----	\$5,530	\$450	\$68,468	\$6,776	\$21,193	\$20,194	\$1,176	\$2,650	-----	-----	120	
104,529	79,491	25,038	-----	3,210	581	54,511	7,567	18,180	12,633	1,570	5,237	-----	-----	121	
146,722	119,558	27,164	-----	5,115	268	78,629	9,222	16,683	19,368	1,400	3,675	-----	-----	122	
192,679	151,912	40,072	\$695	4,029	-----	103,870	7,980	36,135	26,912	2,896	-----	-----	-----	123	
108,364	84,039	24,325	-----	4,341	1,650	60,328	7,662	21,115	9,950	1,758	1,560	-----	-----	124	
157,228	123,386	33,194	648	4,808	290	86,791	10,371	27,203	18,190	607	3,180	-----	-----	125	
259,154	197,176	60,300	1,678	6,552	1,912	127,452	11,092	42,266	41,000	2,280	9,287	-----	-----	126	
143,568	116,106	27,462	-----	4,500	300	95,831	7,176	22,240	-----	-----	\$4,094	\$275	-----	127	
114,506	91,445	23,061	-----	4,046	674	65,211	6,253	17,449	15,215	720	2,093	-----	-----	128	
100,462	73,169	27,293	-----	-----	-----	59,117	11,920	21,574	-----	-----	-----	-----	-----	129	
151,340	129,603	21,737	-----	9,608	64	88,282	12,248	16,141	12,901	1,809	2,433	1,650	-----	130	
59,242	54,770	4,472	-----	1,600	1,123	42,261	3,644	2,739	6,675	590	610	-----	-----	131	
109,367	81,306	28,061	-----	2,400	-----	61,595	8,811	28,061	7,720	720	-----	-----	-----	132	
120,140	98,359	21,583	198	3,876	-----	63,508	7,717	14,112	16,257	1,140	3,337	360	-----	133	
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	134	
96,244	82,704	13,540	-----	5,724	1,040	55,603	8,177	9,745	10,630	1,635	2,209	-----	-----	135	
133,245	106,332	26,913	-----	3,344	502	66,253	7,706	19,207	22,007	1,881	3,355	2,102	-----	136	
73,161	63,790	9,371	-----	3,400	449	47,745	2,665	8,256	8,478	1,022	-----	-----	-----	137	
600	-----	600	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	138	
126,062	105,055	21,007	-----	10,293	235	65,446	10,419	16,075	15,323	1,440	2,637	-----	-----	139	
69,610	59,701	9,001	908	3,125	1,115	42,598	4,307	7,670	7,178	513	-----	-----	-----	140	
98,506	81,139	16,986	381	4,391	1,348	53,080	4,604	9,417	15,428	1,780	3,456	1,850	-----	141	
89,823	74,794	15,029	-----	4,850	49	49,470	5,677	14,515	12,349	648	-----	-----	-----	142	
125,916	104,562	21,354	-----	2,983	-----	75,269	8,825	17,258	12,361	1,125	2,451	1,450	-----	143	
83,863	61,485	21,800	578	3,838	559	41,208	4,451	17,305	9,950	650	3,001	-----	-----	144	
149,535	117,688	30,408	1,439	7,376	-----	61,071	11,291	20,110	29,259	3,354	3,956	-----	-----	145	
133,503	104,195	28,656	652	3,260	240	74,177	8,321	24,520	12,564	-----	543	-----	-----	146	
57,809	50,136	7,673	-----	3,010	120	37,721	1,875	5,628	7,110	420	1,325	-----	-----	147	
183,012	150,470	32,542	-----	4,170	693	108,652	14,216	24,560	16,075	779	2,994	-----	-----	148	
90,220	71,608	18,612	-----	2,700	-----	49,819	5,161	12,221	8,103	1,500	3,635	764	-----	149	
105,289	83,507	21,782	-----	3,244	-----	59,181	7,282	17,925	11,974	1,128	2,357	698	-----	150	
116,928	88,531	28,397	-----	4,200	-----	73,042	9,272	26,123	-----	-----	-----	-----	-----	151	

* Including payments to other civil divisions and to private associations.

* Including all payments to private schools.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

City number	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education—Continued.						VII.—Recreation.					
		Schools—Continued.		Libraries.		Art galleries and museums.		Aggregate.				Parks, gardens, etc.	
		Public—Continued.	Private.									General administration.	
		Special—Continued.											
		All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	
								Miscellaneous.	Service transfers.				
	Grand total.....	\$499,327	\$459,676	\$1,653,424	\$1,531,935	\$622,567	\$377,953	\$8,478,697	\$5,583,668	\$2,838,578	\$56,451	\$590,743	\$164,426
	Group I.....	435,082	345,982	938,264	909,942	553,067	307,365	5,973,433	3,997,645	1,949,751	26,037	416,879	130,472
	Group II.....	27,084	62,408	336,585	227,748	61,050	64,053	1,340,688	901,125	428,892	10,671	108,287	26,607
	Group III.....	25,090	50,301	210,819	246,426	3,240	2,330	811,983	479,943	315,616	16,424	47,725	6,438
	Group IV.....	12,071	985	167,756	147,819	5,210	4,205	352,593	204,955	144,319	3,319	17,852	909

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$45,730	\$280,475	\$145,191	\$431,796	\$458,475	\$187,542	\$1,640,921	\$1,204,829	\$443,127	\$1,965	\$91,289	
2	Chicago, Ill.....	20,835		135,544	39,692	11,276	30,502	1,338,037	943,036	394,553	448	67,772	\$18,603
3	Philadelphia, Pa.....	260,638	23,000	74,991	98,690	49,559	74,461	642,090	398,873	243,217		56,614	2,910
4	St. Louis, Mo.....			36,376	27,410			195,702	98,110	97,592		97,945	91,433
5	Boston, Mass.....	56,913		201,315	84,742			685,726	381,080	296,631	8,015	16,167	3,644
6	Baltimore, Md.....	6,191	9,007		50,000			241,270	170,304	60,887	10,079	13,326	4,097
7	Cleveland, Ohio.....	13,503		62,092	35,104			150,010	116,850	33,160		17,214	618
8	Buffalo, N. Y.....			55,053	31,918	5,423	4,423	175,288	124,913	47,898	2,477	11,900	3,616
9	San Francisco, Cal.....			42,023	11,335	3,985	209	349,339	243,639	105,703		14,379	1,687
10	Pittsburg, Pa.....		33,500	104,144	35,074			176,499	107,817	68,682		7,096	1,450
11	Cincinnati, Ohio.....	29,719			25,415			50,235	34,722	15,512	1	3,924	127
12	Detroit, Mich.....	244		37,765	21,359	7,408	5,626	194,024	87,732	106,292		11,750	2,058
13	Milwaukee, Wis.....	1,309		37,030	12,716	16,941	4,602	81,555	57,012	21,491	3,052	4,503	78
14	New Orleans, La.....			6,740	4,691			43,737	28,728	15,009		3,000	151

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....			\$21,338	\$23,373	\$56,606	\$48,942	\$171,490	\$120,678	\$47,053	\$3,759		
16	Newark, N. J.....		\$10,000	29,679	18,178			27,079	11,997	15,077	5	\$2,784	\$1,604
17	Minneapolis, Minn.....	\$2,390		27,981	26,157		140	84,536	59,602	24,934		6,000	
18	Jersey City, N. J.....			16,814	7,977			16,714	8,524	8,190			
19	Louisville, Ky.....			2,875	2,623			82,084	59,648	22,436		6,875	4,518
20	Indianapolis, Ind.....	10,996	14,141	21,673	9,773			71,789	57,606	14,183		6,786	1,718
21	Providence, R. I.....		8,169		21,014			60,111	32,531	26,055	1,525	2,587	91
22	St. Paul, Minn.....			15,746	18,292			107,479	70,088	34,354	3,037	3,000	
23	Rochester, N. Y.....		6,177			2,673	2,414	55,002	33,261	21,741		6,860	172
24	Kansas City, Mo.....			19,582	1,546	300		114,372	88,574	25,798		27,663	14,220
25	Toledo, Ohio.....	7,587		8,741	5,167			35,841	24,980	10,744	117	3,000	677
26	Denver, Colo.....			16,646	7,405		5,143	108,287	54,337	53,595	355	4,960	191
27	Allentown, Pa.....		15,921	20,506	6,746			71,754	49,115	22,639		3,186	
28	Columbus, Ohio.....			13,910	3,426			9,499	7,442	2,057		2,295	
29	Worcester, Mass.....			21,297	11,389			27,893	13,466	14,374	53	1,208	20
30	Los Angeles, Cal.....	2,726		25,731	9,523	924	914	94,480	79,067	15,413		12,263	173
31	Memphis, Tenn.....			4,955	2,224			39,096	25,802	11,474	1,820	7,300	740
32	Omaha, Nebr.....			10,875	6,245			25,831	17,156	8,675		2,400	167
33	New Haven, Conn.....			10,112	5,833			30,192	17,631	12,561		2,000	509
34	Syracuse, N. Y.....	2,431		13,050	11,325		5,009	31,626	22,771	8,855		2,650	
35	St. Joseph, Mo.....			6,650	3,093			8,067	4,954	3,113		1,000	50
36	Scranton, Pa.....			7,445	3,876			6,045	4,734	1,311		1,500	
37	Paterson, N. J.....	954		10,673	5,685	547	383	20,148	17,510	2,638		600	774
38	Fall River, Mass.....		8,000	10,306	7,997			8,469	6,312	2,148		1,370	164
39	Portland, Ore.....				8,976		1,117	32,813	13,339	19,474			720

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$2,115	\$3,250	\$5,225	\$2,988			\$22,672	\$10,410	\$12,262			
41	Albany, N. Y.....				11,900		\$444	65,504	43,974	21,530		\$2,500	\$146
42	Cambridge, Mass.....	121		9,699	11,521			49,964	25,298	24,571	\$95	2,314	311
43	Seattle, Wash.....			11,463	11,422			47,836	34,562	13,274			
44	Grand Rapids, Mich.....	2,610		10,457	8,991	\$2,640	1,500	29,677	18,287	7,366	4,024		
45	Dayton, Ohio.....	1,177		10,091	3,378			6,058	4,580	1,478		1,000	
46	Lowell, Mass.....		8,000	9,442	8,070			17,736	8,942	8,240	554	1,200	259
47	Hartford, Conn.....	3,242			11,500			46,048	29,498	15,628	922	3,500	1,472
48	Reading, Pa.....			2,617	4,215			10,205	7,389	2,466	350	1,040	46
49	Richmond, Va.....				100			36,457	20,133	15,311	1,013	5,586	
50	Nashville, Tenn.....	1,906		5,149	2,273			3,787	2,440	1,347		550	65
51	Wilmington, Del.....				9,552			14,497	10,789	3,708		1,015	781
52	Trenton, N. J.....	2,832		6,598	4,787			16,240	9,490	6,750		1,320	36
53	Camden, N. J.....	3,382		1,143	1,599			3,686	1,105	2,581			
54	Bridgeport, Conn.....			6,871	6,600			24,764	19,718	5,046		1,908	

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.														
VII.—Recreation—Continued.										VIII.—Interest. ²	IX.—Miscellaneous.			City number.
Parks, gardens, etc.—Continued.						Baths, bathing beaches, etc.		Celebrations, entertainments, and miscellaneous.		Total.	Damage settlements and current judgments.	Sundries.		
General park expenses.		Park police.		Miscellaneous.		Salaries and wages.	All other.	Salaries and wages.	All other.					
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.									
\$2,322,078	\$1,344,250	\$484,559	\$9,808	\$1,845,799	\$769,789	\$305,649	\$148,658	\$24,840	\$458,098	\$32,193,415	\$5,029,579	\$2,078,094	\$2,951,485	
1,308,071	825,367	394,269	9,436	1,585,753	635,792	260,968	105,286	31,705	269,435	18,903,684	2,982,415	1,381,287	1,601,128	
491,222	214,443	62,092	-----	211,975	91,413	25,946	25,182	1,603	81,918	5,448,636	862,890	360,986	501,904	
356,832	220,089	19,889	335	37,396	32,109	16,612	15,671	1,489	57,398	4,710,526	650,027	170,065	479,962	
165,953	84,351	8,309	37	10,675	10,475	2,123	2,519	43	49,347	3,130,569	534,247	165,756	368,491	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$269,586	\$186,639	\$211,944	\$7,433	\$1,032,430	\$314,281	\$73,361	\$5,597	\$7,749	\$125,214	\$7,993,489	\$1,854,744	\$696,540	\$1,158,204	1
203,797	186,602	112,413	.....	363,809	158,013	29,925	10,456	13,837	2,044,246	359,850	359,850	341,212	18,638	2
.....	.....	.....	.....	2,559	22,440	10,200	7,110	13,290	24,155	1,028,697	763	.....	763	3
175,600	140,757	.....	.....	71,239	44,973	116,584	55,054	165	6,159	705,885	44,055	.....	44,055	4
.....	.....	.....	.....	.....	.....	.....	.....	1,490	60,218	2,030,896	74,045	74,045	.....	5
109,114	52,686	24,317	1,763	13,080	7,052	10,467	5,358	.....	.....	767,520	13,548	8,347	5,201	6
.....	2,500	26,745	.....	71,046	27,931	1,845	2,111	.....	.....	672,857	163,124	87,948	75,176	7
88,014	18,169	.....	.....	11,428	14,212	4,560	8,827	9,011	5,551	575,132	25,170	25,170	.....	8
229,260	96,507	.....	.....	.....	4,505	.....	.....	.....	3,000	* 30,031	124,969	8,532	116,437	9
88,623	31,303	.....	.....	12,098	19,590	.....	.....	.....	16,339	611,630	88,604	1,303	87,301	10
20,484	8,021	9,392	.....	.....	.....	922	801	.....	6,564	1,114,696	32,157	6,342	25,815	11
63,022	81,562	2,546	.....	8,064	14,725	2,350	1,041	.....	6,906	181,612	143,712	109,156	34,556	12
36,603	13,822	5,152	220	.....	.....	10,754	8,931	.....	1,492	321,567	26,249	.....	26,249	13
23,968	6,799	1,760	.....	.....	8,059	.....	.....	.....	.....	885,488	31,425	22,692	8,733	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

.....	.....	.....	.....	\$119,718	\$47,554	\$960	\$3,258	.....	\$472,265	\$123,979	\$54,185	\$69,794	15
.....	.....	.....	.....	3,651	1,141	5,562	2,847	.....	265,060	20,277	500	19,777	16
\$42,622	\$24,634	\$10,980	.....	.....	.....	.....	.....	\$9,400	262,765	20,693	4,203	16,490	17
.....	.....	.....	.....	5,632	1,448	2,892	1,535	5,207	553,638	12,158	.....	12,158	18
.....	.....	.....	.....	40,362	9,864	840	2,241	5,813	338,619	70,167	52,066	18,101	19
50,820	4,122	.....	.....	.....	4,929	.....	.....	3,414	194,981	16,231	7,572	8,659	20
25,488	18,969	.....	.....	3,572	1,541	555	536	6,443	282,956	5,942	.....	5,942	21
57,152	13,132	.....	.....	1,500	.....	8,436	10,218	\$329	300,455	28,748	2,521	26,227	22
23,729	19,303	.....	.....	1,168	.....	1,504	1,742	14,041	120,652	23,883	23,883	.....	23
23,140	4,730	15,481	.....	21,395	6,684	895	214	524	188,074	54,144	13,455	40,689	24
19,722	7,272	.....	.....	2,258	2,912	.....	.....	.....	217,546	46,540	24,483	22,057	25
44,716	34,768	3,781	.....	890	2,219	.....	500	.....	174,020	103,021	.....	103,021	26
32,517	15,107	12,138	.....	.....	910	.....	.....	1,274	185,579	36,565	268	36,297	27
5,147	2,057	.....	.....	.....	.....	.....	.....	.....	111,259	21,831	15,956	5,875	28
11,838	12,418	.....	.....	.....	.....	420	282	1,707	85,092	5,835	2,085	3,750	29
58,610	11,139	4,244	.....	3,950	1,086	.....	.....	2,415	96,001	31,362	2,560	28,802	30
15,166	8,134	600	.....	2,736	4,210	.....	.....	210	262,816	3,866	.....	3,866	31
14,756	5,424	.....	.....	.....	.....	.....	.....	3,084	338,875	83,550	76,858	6,692	32
10,021	5,177	.....	.....	3,842	5,427	1,768	598	850	139,281	23,930	1,772	22,158	33
17,239	7,644	468	.....	300	.....	2,114	1,211	.....	186,293	79,421	66,326	13,095	34
2,026	2,385	1,268	.....	660	669	.....	.....	.....	78,220	7,432	.....	7,432	35
2,884	1,075	350	.....	.....	236	.....	.....	.....	77,314	1,114	54	1,060	36
16,910	1,864	.....	.....	.....	.....	.....	.....	.....	202,144	16,824	7,411	9,413	37
3,380	875	1,211	.....	351	33	.....	.....	1,076	142,527	5,473	3,169	2,304	38
13,339	14,214	.....	.....	.....	.....	.....	.....	4,340	172,184	19,304	1,659	18,245	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$8,910	\$4,888	\$1,500	.....	\$1,021	.....	.....	.....	\$6,353	\$66,360	\$12,747	\$11,997	\$750	40
36,703	15,377	.....	.....	.....	.....	.....	.....	3,054	103,115	5,398	5,398	.....	41
10,862	16,127	.....	.....	\$10,776	3,205	\$4,771	\$2,953	3,800	269,032	1,495	1,495	.....	42
34,562	12,355	.....	.....	.....	.....	1,346	1,223	919	376,196	40,254	28,500	11,754	43
18,212	9,723	75	.....	.....	.....	.....	492	1,175	47,141	3,760	630	3,130	44
3,580	1,478	.....	.....	.....	.....	.....	.....	.....	108,131	16,988	9,317	7,671	45
7,290	3,347	.....	.....	452	548	.....	.....	4,640	115,831	10,082	1,239	8,843	46
25,250	11,044	.....	.....	.....	.....	748	2,271	1,763	185,184	11,355	2,406	8,899	47
3,954	1,395	980	\$150	1,435	1,207	.....	.....	18	46,765	22,175	3,130	19,045	48
11,747	16,324	.....	.....	2,800	.....	.....	.....	.....	202,428	38,852	10,441	28,411	49
860	512	.....	.....	780	700	250	70	.....	89,925	8,161	2,332	5,829	50
3,937	1,489	5,355	185	482	894	.....	.....	359	78,094	3,572	.....	3,572	51
3,170	6,464	.....	.....	.....	.....	.....	.....	250	156,391	20,713	.....	20,713	52
205	1,210	.....	.....	.....	.....	900	771	600	90,347	12,922	.....	12,922	53
16,301	4,256	.....	.....	1,509	180	.....	.....	600	62,361	9,148	2,262	6,886	54

² Including net or corporate interest payments on "special assessment loans" and "loans for general purposes," given in Table 8.³ Excess of accrued interest receipts over interest payments.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education—Continued.						VII.—Recreation.					
		Schools—Continued.		Libraries.		Art galleries and museums.		Aggregate.				Parks, gardens, etc.	
		Public—Continued.	Private.									General administration.	
		Special—Continued.											
All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.		
								Miscellaneous.	Service transfers.				
55	Troy, N. Y.		\$16,518	\$8,993	\$5,755			\$11,151	\$5,634	\$5,517			
56	Lynn, Mass.	\$443		7,059	2,925			25,565	8,661	16,548	\$356		
57	Des Moines, Iowa.			9,343	12,302			35,132	21,902	13,230		\$4,253	
58	New Bedford, Mass.		7,000					49,078	28,273	18,231	2,574		
59	Oakland, Cal.			13,890	5,669			11,070	7,781	3,289			
60	Springfield, Mass.	3,174			34,445			43,330	27,198	15,816		4,240	
61	Lawrence, Mass.			8,529	7,194			11,888	6,162	4,328	1,398		
62	Somerville, Mass.			10,297	12,617			27,770	9,193	15,088	3,489		
63	Savannah, Ga.			1,812	1,473			12,117	7,775	4,342			
64	Hoboken, N. J.			6,719	7,003			19,357	11,783	7,574		3,825	
65	Peoria, Ill.			9,338	4,383			28,354	12,824	15,530		3,900	
66	Duluth, Minn.	816		5,831	2,255			11,268	8,320	2,948		823	
67	Evansville, Ind.							3,000	1,749	1,251			
68	Utica, N. Y.			5,700	5,003			5,775	1,418	4,357			
69	Manchester, N. H.			3,629	2,998			8,717	4,579	3,402	736		
70	San Antonio, Tex.	273		3,681	2,846	\$300	\$136	17,176	12,299	4,877		1,500	
71	Elizabeth, N. J.							643	619	24			
72	Yonkers, N. Y.	2,999		1,197	2,373			14,247	6,559	7,304	384		
73	Waterbury, Conn.			5,814	4,269			4,957	4,394	563			
74	Salt Lake City, Utah.			3,750	873			10,216	8,141	1,862	213		
75	Kansas City, Kans.			3,760	1,230			1,993	1,172	821			
76	Erie, Pa.			5,863	3,862			4,544	3,729	815		1,313	
77	Wilkesbarre, Pa.							627		627		46	
78	Norfolk, Va.		800		5,000			14,006	9,303	5,303		1,200	
79	Charleston, S. C.		14,470		100		250	14,455	6,299	8,156		300	
80	Schenectady, N. Y.				5,000			1,358	400	958			
81	Houston, Tex.			2,265	3,323			5,974	4,087	1,887		840	
82	Harrisburg, Pa.							6,942	4,259	2,683		1,977	
83	Portland, Me.		263	5,594	4,690			13,331	7,212	6,119		800	
84	Youngstown, Ohio.				9,942			2,211	1,603	608		544	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.			\$3,175	\$2,127			\$6,047	\$3,764	\$2,283			
86	Holyoke, Mass.				10,000			12,505	5,823	5,005	\$1,677	\$668	\$110
87	Fort Wayne, Ind.			3,027	2,370			9,680	8,063	1,617		800	
88	Tacoma, Wash.			4,843	3,837			16,750	12,933	3,817			
89	Akron, Ohio.			3,715	2,626			3,677	2,476	1,201			
90	Saginaw, Mich.				1,000			1,248	1,088	160			
91	Brockton, Mass.	\$508		6,090	5,705			1,943	736	1,147	60		
92	Lincoln, Nebr.			3,272	2,220			471	450	21			
93	Covington, Ky.			4,142	4,462								
94	Lancaster, Pa.							306		366			
95	Spokane, Wash.			3,339	4,595			11,429	10,397	1,032			
96	Birmingham, Ala.							4,635	2,000	2,635			
97	Altoona, Pa.	1,712						200		200			
98	Pawtucket, R. I.			4,991	3,665			6,250	3,524	2,726			
99	Binghamton, N. Y.		\$300	3,723	2,441			6,430	3,212	3,218		500	
100	Augusta, Ga.							1,162	1,103	59			
101	South Bend, Ind.			1,833	1,153			6,499	4,922	1,231	346	1,966	
102	Mobile, Ala.		300					2,556	1,647	519	390		
103	Johnstown, Pa.							1,496	889	607			
104	Dubuque, Iowa.			3,661	3,398			1,981	1,080	901			
105	Springfield, Ohio.			3,261	1,145								
106	Wheeling, W. Va.	300		2,683	2,743			5,448	3,941	1,507		900	
107	McKeesport, Pa.			2,060	856								
108	Bayonne, N. J.	2,088		3,094	2,824			2,049	2,049				
109	Butte, Mont.			9,900	4,786								
110	Allentown, Pa.							425		425			
111	Sioux City, Iowa.			2,273	1,416			1,767	1,081	686		1,081	211
112	Terre Haute, Ind.			2,231	882			2,830	1,968	862		600	67
113	Topeka, Kans.			3,017	2,193			7,174	6,435	739		1,000	25
114	Davenport, Iowa.			3,780	3,069			14,544	9,182	5,362		300	32
115	Montgomery, Ala.			1,080	1,585			2,311	2,011	300			
116	Quincy, Ill.			2,295	1,472			6,081	4,732	1,349			
117	East St. Louis, Ill.							980		980			
118	Haverhill, Mass.			7,940	5,338	\$3,590	\$3,091	8,435	5,221	2,914	300	1,000	87
119	Little Rock, Ark.							2,482	2,048	434		540	48

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
VII.—Recreation—Continued.										VIII.— Interest. ²	IX.—Miscellaneous.				City num- ber.
Parks, gardens, etc.—Continued.						Baths, bathing beaches, etc.	Celebrations, entertainments, and miscellaneous.		Total.		Damage settlements and current judgments.	Sundries.			
General park expenses.		Park police.		Miscellaneous.											
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.								Salaries and wages.	All other.	
\$4,314	\$1,609				\$100	\$1,320	\$895		\$2,913	\$67,799	\$27,094	\$154	\$26,940	55	
6,580	10,328			\$1,615	1,341		454		4,781	105,440	14,347	3,647	10,700	56	
16,040	12,076	\$878		250			481	61	707	59,721	16,145	10,278	5,867	57	
27,240	16,395			426	2,661		552	842	55	138,265	9,354	1,851	7,503	58	
7,781	3,289									35,352	9,884		9,884	59	
12,674	8,636	1,600			8,171	5,765	513	266	1,015	61,085	2,694	573	2,121	60	
4,659	2,539						1,503	223	2,964	60,797	5,142	3,887	1,255	61	
7,661	10,651			1,532	5,357			551	2,018	110,837	1,715	1,715		62	
6,769	2,959			1,006	501				882	111,259	6,282	5,450	832	63	
1,547		5,100		211	1,987		1,100	712	4,875	78,007	11,273		11,273	64	
8,924	12,559								2,148	59,146	7,168	3,041	4,127	65	
7,220	2,948									163,901	7,380	1,691	5,689	66	
780	555			969	695					100,032	1,725	725	1,000	67	
1,060	3,832					358	325		200	44,195	35,596	202	35,394	68	
4,486	2,777								93	1,361	6,644	6,326	318	69	
9,359	4,166	1,440							711	120,387	3,489	1,209	2,280	70	
		619							24	125,685	2,046		2,046	71	
4,394	563			3,859	3,667	1,825	2,857	875	1,164	95,089	10,597	4,295	6,302	72	
8,141	1,775									32,806	10,411	4,624	5,787	73	
									300	138,108	5,440	1,777	3,663	74	
1,172	821									181,595	14,642	10,335	4,307	75	
2,416									769	13,316	1,507		1,507	76	
	53								574	23,600	6,623	2,334	4,289	77	
6,573	5,303	1,530								179,936	112,803	4,252	108,551	78	
5,399	4,271	600			1,621				2,003	141,251	7,010		7,010	79	
400	350								608	57,443	42,591	3,048	39,543	80	
3,247	1,587								300	186,693	41,094	14,125	26,969	81	
2,050	434	232			303				590	23,747	2,122	298	1,824	82	
4,344	3,242			1,123	119	945	705		2,053	134,952	3,945	2,139	1,806	83	
1,059	381				227					34,710	5,642	2,882	2,760	84	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$3,764	\$2,283			\$1,131	\$110	\$1,149	\$413		\$375	\$68,501	\$8,053	\$7,195	\$858	85
2,875	5,674									82,750	19,967	15,367	4,600	86
7,263	1,617									26,422	1,706		1,706	87
12,933	3,817									126,790	12,688	6,588	6,100	88
2,476	1,201									33,161	5,266	2,751	2,515	89
1,088	160									46,129	11,173	3,005	8,168	90
112	582			624	127				498	52,812	1,201	1,201		91
450	21									70,068	3,822	3,131	691	92
										32,551	6,918	2,150	4,768	93
	95								271	16,079	1,724	1,204	460	94
10,397	1,032									124,459	8,155	2,920	5,235	95
2,000	1,980								655	138,794	2,517	1,354	1,163	96
3,524	2,326								200	36,946	18,674	17,099	1,575	97
2,533	2,797					179	121		400	102,353	7,582	3,594	3,988	98
									300	27,009	6,866	835	6,031	99
1,103	44								15	13,274	2,710	575	2,135	100
2,956	1,276								301	44,077	2,620	150	2,470	101
1,647	909									130,584	2,009	366	1,643	102
889	607									17,311	1,201		1,201	103
1,080	243								658	47,245	8,310	5,448	2,862	104
2,741	1,507	\$300								37,585	2,876		2,876	105
										24,497	4,424		4,424	106
										36,921	3,470		3,470	107
2,049										87,336	13,813		13,813	108
										35,637	11,607	2,000	9,607	109
									425	26,573	727		727	110
									475	4,452	4,135	3,455	680	111
1,368	487								308	38,631	3,530	744	2,786	112
4,982	438			453	276					80,641	10,147	8,518	1,629	113
8,548	5,079	334							251	17,963	4,147	935	3,212	114
										72,843	1,118		1,118	115
2,011	300								439	46,249	2,865		2,865	116
4,132	910	600							893	55,254	11,718	3,407	8,311	117
4,221	2,928								838	26,197	38,427	4,521	33,906	118
1,508	434									9,386	2,213		2,213	119

²Including net or corporate interest payments on "special assessment loans" and "loans for general purposes," given in Table 8.

TABLE 5.—PAYMENTS¹ FOR GENERAL AND*

[For a list of the cities in each state arranged alphabetically.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		VI.—Education—Continued.						VII.—Recreation.					
		Schools—Continued.		Libraries.		Art galleries and museums.		Aggregate.				Parks, gardens, etc.	
		Public—Continued.	Private.									General administration.	
		Special—Continued.											
		All other.		Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	All other.		Salaries and wages.	All other.
								Miscellaneous.	Service transfers.				
120	Springfield, Ill.			\$3,835	\$1,239			\$36,395	\$29,135	\$6,940	\$320	\$1,800	\$222
121	York, Pa.				1,040			3,040	2,180	860			
122	Salem, Mass.			5,824	5,988		\$550	10,520	6,852	3,668		280	17
123	Malden, Mass.			6,225	4,632			9,962	2,544	7,415	3		
124	Chester, Pa.							2,102	1,302	800			
125	Chelsea, Mass.			2,619	3,169			7,393	1,025	6,310	58		
126	Newton, Mass.			8,800	8,313		200	20,563	6,482	14,081			
127	Passaic, N. J.	\$762		4,230	4,160			2,944	1,944	1,000			
128	Elmira, N. Y.		\$345		2,500			6,026	3,670	2,356			
129	Atlantic City, N. J.	4,272		2,132	1,447			32,121		32,121			
130	Superior, Wis.	1,581		3,105	1,518			1,759	1,220	539			
131	Knoxville, Tenn.							90		90			
132	Newcastle, Pa.							755	334	317	104		
133	Rockford, Ill.			5,501	4,332			15,444	10,864	4,580		960	90
134	Jacksonville, Fla.												
135	South Omaha, Nebr.			935	546			488	400	88			
136	Fitchburg, Mass.	202		3,039	3,647			2,956	1,471	1,485			
137	Galveston, Tex.			480	666			1,538	720	818			
138	Macon, Ga.				600			4,525	1,995	2,530			
139	Canton, Ohio		40	2,134	2,020			2,652	2,076	576		760	
140	Joplin, Mo.			1,980	1,124								
141	Auburn, N. Y.	646			2,500			738	23	698	17		
142	Wichita, Kans.			1,800	465			4,895	3,865	1,030		1,800	
143	Racine, Wis.			2,549	1,645			586	447	139			
144	Woonsocket, R. I.			1,388	1,513			661	241	380	40		
145	Joliet, Ill.			5,337	1,781			7,371	5,496	1,875		840	
146	Taunton, Mass.			5,873	4,005			1,975	795	1,176	4		
147	Chattanooga, Tenn.				600			6,972	2,332	4,640			
148	Sacramento, Cal.			4,958	3,931	\$1,620	364	7,153	6,697	456		600	
149	Oshkosh, Wis.			3,561	2,756			1,956	1,230	726			
150	La Crosse, Wis.				1,500			2,126	1,527	599			
151	Council Bluffs, Iowa			2,017	2,274			7,036	5,313	1,723		1,457	

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

MUNICIPAL SERVICE EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
VII.—Recreation—Continued.										VIII.— Interest. ¹	IX.—Miscellaneous.				City num- ber.
Parks, gardens, etc.—Continued.						Baths, bathing beaches, etc.		Celebrations, entertainments, and miscellaneous.			Total.	Damage settlements and current judgments	Sundries.		
General park expenses.		Park police.		Miscellaneous.											
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.						
\$22,047	\$6,678	\$5,288	\$10						\$350	\$47,095	\$29,570	\$7,020	\$22,550	120	
1,330	860	600		\$250						40,333	232	44	188	121	
2,792	990	100		3,637	\$685				\$43	11,606	4,208	936	3,272	122	
1,199	5,256			1,345	1,354		\$394		414	70,054	6,465	750	5,715	123	
		587	27	715	773					39,997	5,851	2,416	3,435	124	
1,025	2,738				1,649		231		1,750	58,015	1,267	1,267		125	
4,828	8,951			1,531	2,208	123	818		2,104	155,737	1,148	1,148		126	
1,370	623			574	177				200	35,331	2,653		2,653	127	
3,670	1,805				275		123		153	41,393	5,783	1,560	4,223	128	
									32,121	42,360	7,187		7,187	129	
1,220	539									689	6,415	4,198	2,217	130	
										74,463	5,338	4,387	951	131	
									90	16,843	31,006		31,006	132	
334	421									20,055	1,183		1,183	133	
9,904	4,300				190					44,250	1,371	990	381	134	
400	88									58,247	77,813	11,365	66,448	135	
1,471	837								648	42,132	4,281	624	3,657	136	
720	818									47,131	6,035		6,035	137	
1,995	2,530									41,966	2,053	750	1,303	138	
1,316					576					45,339	3,070	1,700	1,370	139	
23	89				46				580	14,561	12,796	11,289	1,507	140	
1,270	897	480		315	133					16,520	11,452	3,917	7,535	141	
447	49								90	53,458	5,046	1,894	3,152	142	
										24,090	6,808	2,151	4,657	143	
141	20			100	100				300	59,849	9,834		9,834	144	
4,656	1,875									31,586	2,851	394	2,457	145	
514	465	20			91	261	75		549	43,813	5,041	600	4,441	146	
2,332	2,505				1,705				430	50,396	6,142	5,842	300	147	
									78	1,636	15,050	100	14,950	148	
6,097	378								212	19,235	1,639	250	1,389	149	
1,230	514					411	344			18,020	3,210		3,210	150	
1,116	255									26,890	3,070	1,591	1,479	151	
4,856	1,723														

¹Including net or corporate interest payments on "special assessment loans" and "loans for general purposes," given in Table 8.

TABLE 6.—PAYMENTS¹ FOR MUNICIPAL INVESTMENT

[For a list of the cities in each state arranged alphabetically]

City num- ber.	CITY OR MUNICIPALITY.	MUNICIPAL INVESTMENT EXPENSES.			MUNICIPAL INDUSTRIAL EXPENSES.							
		Total municipal investment expenses.	For salaries and wages.	For miscella- neous objects.	Total municipal industrial expenses.	Classified by character.				Service transfer payments.	Classified by industries.	
						Payments to public.					Waterworks.	
						Total.	For salaries and wages.	For interest. ²	For mis- cellaneous objects.		Salaries and wages.	All other. ³
	Grand total	\$412,082	\$121,200	\$290,882	\$41,842,821	\$41,745,229	\$12,923,152	\$15,749,120	\$13,072,957	\$97,592	\$9,631,786	\$9,725,661
	Group I.....	350,799	110,691	240,108	27,631,565	27,554,824	8,347,170	10,247,230	8,960,424	76,741	6,026,760	6,351,611
	Group II.....	43,510	4,375	39,135	5,937,203	5,931,273	1,912,778	2,563,980	1,454,515	5,930	1,682,719	1,308,484
	Group III.....	9,193	4,766	4,427	4,606,984	4,597,121	1,519,973	1,604,887	1,472,261	9,863	1,139,360	1,210,770
	Group IV.....	8,580	1,368	7,212	3,667,069	3,662,011	1,143,231	1,333,023	1,185,757	5,058	782,947	854,796

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$16,126	.....	\$16,126	\$12,487,896	\$12,479,371	\$3,023,479	\$6,157,636	\$3,298,256	\$8,525	\$1,537,937	\$1,582,416
2	Chicago, Ill.....	1,960	.....	1,960	2,327,425	2,274,288	1,303,939	104,727	805,632	53,127	1,120,187	631,532
3	Philadelphia, Pa.....	300,447	\$99,266	201,181	4,167,097	4,167,097	924,629	833,919	2,408,549	.....	901,313	2,268,804
4	St. Louis, Mo.....	5,493	1,000	4,493	1,285,456	1,285,352	623,720	222,465	439,166	104	584,756	356,760
5	Boston, Mass.....	7,041	2,944	4,097	3,103,861	3,097,314	759,393	1,766,120	571,801	6,547	431,756	397,022
6	Baltimore, Md.....	1,437	.....	1,437	930,607	926,780	369,461	340,949	216,370	3,827	302,658	130,534
7	Cleveland, Ohio.....	4,204	.....	4,204	606,975	606,373	267,542	156,499	182,332	602	225,842	138,237
8	Duflalo, N. Y.....	.....	.....	.....	646,865	645,415	185,942	156,701	302,772	1,450	172,770	294,581
9	San Francisco, Cal.....	700	.....	700	.....	.....	.....	.....	.....	.....	.....	.....
10	Pittsburg, Pa.....	500	500	.....	532,215	532,215	151,743	179,480	200,992	.....	134,658	200,788
11	Cincinnati, Ohio.....	11,754	6,981	4,773	850,000	848,374	417,510	163,354	267,510	1,626	400,215	245,814
12	Detroit, Mich.....	.....	.....	.....	487,072	487,072	183,944	85,940	217,188	.....	103,809	57,613
13	Milwaukee, Wis.....	677	.....	677	178,029	177,696	111,645	19,439	46,612	933	110,859	47,474
14	New Orleans, La.....	460	.....	460	27,467	27,467	24,223	.....	3,244	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$2,495	.....	\$2,495	\$170,771	\$170,244	\$125,983	.....	\$44,256	\$527	\$121,028	\$44,085
16	Newark, N. J.....	2,900	\$2,200	700	721,561	720,021	208,021	\$427,855	84,145	1,540	194,530	72,638
17	Minneapolis, Minn.....	.....	.....	.....	237,797	237,797	88,876	77,000	71,021	.....	88,043	71,882
18	Jersey City, N. J.....	1,918	1,900	18	639,402	639,402	102,276	272,315	264,811	.....	99,636	259,468
19	Louisville, Ky.....	28,001	.....	28,001	282,090	282,000	89,944	96,765	95,381	.....	74,786	93,798
20	Indianapolis, Ind.....	171	.....	171	27,527	27,527	10,860	1,785	14,882	.....	2,400	4,048
21	Providence, R. I.....	53	.....	53	423,215	421,185	85,334	227,738	108,113	2,030	67,576	104,736
22	St. Paul, Minn.....	.....	.....	.....	204,811	204,811	83,660	109,990	11,161	.....	80,554	11,725
23	Rochester, N. Y.....	276	.....	276	327,846	327,846	121,833	112,835	93,173	.....	89,552	73,871
24	Kansas City, Mo.....	.....	.....	.....	435,580	435,580	183,833	172,355	79,392	.....	182,633	77,943
25	Toledo, Ohio.....	874	.....	874	144,975	144,735	66,528	33,138	45,069	240	54,673	41,246
26	Denver, Colo.....	.....	.....	.....	27,005	27,005	14,561	6,330	6,114	.....	.....	.....
27	Allegheny, Pa.....	275	.....	275	395,134	395,134	155,301	101,310	138,523	.....	147,229	135,899
28	Columbus, Ohio.....	3,529	3,529	.....	295,544	295,544	84,965	150,591	59,998	.....	71,815	47,580
29	Worcester, Mass.....	.....	.....	.....	367,784	366,797	146,016	154,663	66,118	987	130,448	62,180
30	Los Angeles, Cal.....	300	.....	300	181,846	181,846	80,632	73,663	27,546	.....	76,844	27,417
31	Memphis, Tenn.....	.....	.....	.....	289,849	289,849	94,556	119,500	75,793	.....	91,466	70,962
32	Omaha, Nebr.....	99	.....	99	2,822	2,822	1,794	.....	.....	.....	.....	.....
33	New Haven, Conn.....	2,107	2,107	.....	648	648	600	.....	48	.....	.....	.....
34	Syracuse, N. Y.....	.....	.....	.....	257,279	257,279	66,521	140,562	50,196	.....	63,724	49,790
35	St. Joseph, Mo.....	12	.....	12	2,880	2,880	1,380	1,500	.....	.....	.....	.....
36	Scranton, Pa.....	275	275	.....	756	756	.....	.....	756	.....	.....	.....
37	Paterson, N. J.....	.....	.....	.....	912	912	840	.....	72	.....	.....	.....
38	Fall River, Mass.....	225	.....	225	134,990	134,384	48,219	95,555	40,610	606	29,701	33,258
39	Portland, Oreg.....	.....	.....	.....	314,179	314,179	50,245	188,525	75,409	.....	10,021	26,042

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	.....	.....	.....	\$306,222	\$206,222	\$47,285	\$65,320	\$93,617	.....	\$37,530	\$90,647
41	Albany, N. Y.....	\$302	\$300	\$2	173,572	173,572	74,948	55,340	43,284	.....	73,044	42,856
42	Cambridge, Mass.....	565	525	40	245,490	246,919	72,738	132,772	41,409	\$1,571	57,791	39,848
43	Seattle, Wash.....	.....	.....	.....	168,677	168,677	43,790	67,500	57,387	.....	41,450	53,974
44	Grand Rapids, Mich.....	.....	.....	.....	169,093	167,109	60,242	51,222	55,045	1,984	43,619	47,878
45	Dayton, Ohio.....	1,336	1,100	236	101,577	101,577	42,059	36,083	23,435	.....	38,882	23,372
46	Lowell, Mass.....	.....	.....	.....	153,292	159,083	74,226	46,685	38,172	209	64,133	33,100
47	Hartford, Conn.....	71	.....	71	120,442	119,902	71,520	27,000	21,382	540	67,780	20,955
48	Reading, Pa.....	.....	.....	.....	73,268	73,268	33,990	15,962	23,316	.....	33,084	22,984
49	Richmond, Va.....	600	.....	600	360,838	360,143	115,556	120,014	124,573	695	26,532	18,834
50	Nashville, Tenn.....	.....	.....	.....	148,189	148,189	31,154	78,520	38,515	.....	30,314	37,757
51	Wilmington, Del.....	.....	.....	.....	79,238	79,238	23,588	8,835	46,815	.....	22,688	46,815
52	Trenton, N. J.....	320	320	.....	67,459	67,459	28,731	24,518	14,210	.....	28,731	14,210
53	Csm den, N. J.....	.....	.....	.....	162,011	162,011	49,724	47,390	64,897	.....	47,861	64,897
54	Bridgeport, Conn.....	100	100	.....	1,365	1,365	1,200	.....	165	.....	.....	.....

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.² Not included in expenses of specified municipal industries on opposite page. Given in Table 8 as interest "on loans for municipal industries."³ Exclusive of expenses for interest.⁴ Connected with penal institutions, except in the case of St. Louis.

AND MUNICIPAL INDUSTRIAL EXPENSES: 1904.

and the number assigned to each, see page 37.]

MUNICIPAL INDUSTRIAL EXPENSES—continued.														City num- ber.
Classified by industries—Continued.														
Electric light works.		Gas works.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crem- atories.		Institutional indus- tries. ⁴		All other industries.		
Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	
\$352,076	\$402,751	\$187,488	\$292,266	\$258,717	\$128,265	\$1,373,207	\$1,695,469	\$490,894	\$156,854	\$23,237	\$312,680	\$605,747	\$456,603	
235,720 6,344	262,287 4,488	98,286 89,202	111 145,657 146,493	137,827 54,586 41,322 24,982	62,947 40,493 14,603 10,222	1,326,621 27,879 10,625 8,082	1,675,636 7,462 7,163 5,208	93,905 93,484 198,102 105,403	19,829 34,346 72,650 30,020	20,607 311,028 2,630 1,652	311,028	505,730 47,766 29,648 22,603	353,827 65,061 29,620 8,095	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$180,798	\$205,664			\$26,856 1,314 5,170 8,676 9,406	\$2,023 2,100 3,217 3,365 4,235	\$1,244,245 18,146 20,154	\$1,459,465 1,274 136,472 26,009				\$84,906 4,413	\$214,441 1,640	\$177,881 13,776	1
														2
														3
														4
														5
														6
														7
														8
														9
														10
														11
54,922	56,623			13,972 12,467 786 16,961	4,007 1,068 71 2,816	3,323	1,425						17,890	12
														13
														14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

				\$4,960 13,408 833	\$698 10,740 69	\$83	\$1,071						\$1,236	15
														16
														17
														18
														19
				8,460	10,834									20
				3,103	436			17,758	5,407					21
								30,160	13,255			\$2,126	6,047	22
				1,200	1,449									23
														24
														25
														26
														27
														28
\$6,344	\$4,488			2,053 1,920 4,307 6,796	1,142 541 1,336 7,930	3,765	348	9,802	2,810			12,641	5,573	29
								15,568	4,919					30
												3,788	129	31
				1,200	3,784	1,890	1,047							32
				1,794	1,028	600	33							33
				2,329	406			468	15					34
				1,380										35
														36
				840	72									37
					28									38
						250		18,208	7,854					39
						5,013	2,129					29,211	47,238	40

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

				\$1,200 1,904	\$428			\$8,555	\$2,970					40
								14,947	3,132					41
														42
				3,573	1,942	\$2,340	\$3,413	13,050	7,809					43
														44
				3,177 800	63 18			7,605 3,740	2,394 967			\$1,688	\$2,869	45
														46
				906	314									47
				7,987	2,653			7,701	1,377					48
														49
				840	758									50
				500		400								51
								1,863						52
														53
						1,200	165							54

³ For bakery connected with poorhouse, \$1,125; for bakery connected with house of refuge, \$2,367.⁴ For bakery connected with poorhouse, \$7,272; for bakery connected with house of refuge, \$34,225.

TABLE 6.—PAYMENTS¹ FOR MUNICIPAL INVESTMENT

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	MUNICIPAL INVESTMENT EXPENSES.			MUNICIPAL INDUSTRIAL EXPENSES.								
		Total municipal investment expenses.	For salaries and wages.	For miscellaneous objects.	Total municipal industrial expenses.	Classified by character.					Service transfer payments.	Classified by industries.	
						Payments to public.				Waterworks.			
						Total.	For salaries and wages.	For interest. ²	For miscellaneous objects.			Salaries and wages.	All other. ³
55	Troy, N. Y.				\$124,829	\$124,829	\$43,862	\$59,272	\$21,695		\$41,990	\$21,673	
56	Lynn, Mass.	\$1,550	\$1,221	\$329	227,047	225,925	64,662	85,832	75,431	\$1,122	45,300	63,028	
57	Des Moines, Iowa.				14,123	14,123	11,826		2,297				
58	New Bedford, Mass.	25		25	152,202	152,117	45,052	68,060	39,005	85	19,186	29,835	
59	Oakland, Cal.				1,744	1,744	1,444		300				
60	Springfield, Mass.				123,300	122,216	52,676	35,975	33,565	1,174	52,269	34,612	
61	Lawrence, Mass.				103,250	103,015	47,999	32,090	22,926	235	37,832	21,558	
62	Somerville, Mass.				102,903	102,775	21,787	59,708	21,280	128	21,787	21,408	
63	Savannah, Ga.				97,021	97,021	29,394	47,250	20,377		18,047	15,779	
64	Hoboken, N. J.				202,585	202,585	14,831	900	186,854		12,556	184,300	
65	Peoria, Ill.	1,386		1,386	5,539	5,539	3,106		2,433				
66	Duluth, Minn.				267,924	267,687	64,208	120,020	83,459	237	39,258	40,152	
67	Evansville, Ind.	131		131	57,174	57,174	33,845	2,400	20,929		22,508	16,113	
68	Utica, N. Y.	657		657	50	50	50						
69	Manchester, N. H.				81,242	80,636	34,608	33,340	12,688	606	21,593	8,580	
70	San Antonio, Tex.				10,884	10,884	7,117		3,767				
71	Elizabeth, N. J.	1,000	1,000		66	66			66				
72	Yonkers, N. Y.				160,804	160,796	33,187	82,955	44,654	8	32,467	43,621	
73	Waterbury, Conn.	200	200		63,377	63,377	13,784	31,367	18,226		13,784	18,226	
74	Salt Lake City, Utah.				99,299	98,030	68,508	10,000	19,522	1,269	33,768	8,384	
75	Kansas City, Kans.				416	416	360		56				
76	Erie, Pa.	83		83	87,741	87,741	22,948	20,000	44,793		21,680	44,308	
77	Wilkesbarre, Pa.				1,873	1,873	1,510		363				
78	Norfolk, Va.				133,049	133,049	46,848	54,673	31,528		35,012	28,900	
79	Charleston, S. C.	79		79	4,290	4,290	3,640		650				
80	Schenectady, N. Y.				69,129	69,129	19,356	26,477	13,296		19,356	13,296	
81	Houston, Tex.				5,529	5,529	3,621		1,903				
82	Harrisburg, Pa.				83,649	83,649	20,614	33,832	29,203		20,614	29,203	
83	Portland, Me.				45,236	45,236	20,845		24,391				
84	Youngstown, Ohio.	788		788	40,886	40,886	17,534	13,575	9,777		16,934	9,767	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$161		\$161	\$88,339	\$88,339	\$26,927	\$39,452	\$21,960		\$26,927	\$21,960
86	Holyoke, Mass.				217,352	216,937	71,640	40,007	105,290	\$415	25,242	12,320
87	Fort Wayne, Ind.				55,336	55,336	24,797	11,790	18,749		23,777	18,699
88	Tacoma, Wash.				213,752	213,752	58,832	104,000	50,920		30,216	13,870
89	Akron, Ohio.	299		299	1,588	1,588		1,588				
90	Saginaw, Mich.				54,503	54,503	21,883	14,908	17,712		18,607	16,192
91	Brockton, Mass.				85,159	84,291	23,061	50,722	9,608	868	20,773	9,914
92	Lincoln, Nebr.				38,143	38,143	16,692	9,386	12,065		16,692	12,065
93	Covington, Ky.				124,422	124,422	25,846	78,402	20,174		22,660	19,210
94	Lancaster, Pa.				51,263	51,263	17,691	17,890	15,682		17,389	15,320
95	Spokane, Wash.				88,284	88,284	27,087	53,080	8,117		27,087	8,117
96	Birmingham, Ala.				6,927	6,927	2,388	3,062	1,477			
97	Altoona, Pa.				39,490	39,490	16,394	19,300	3,796		16,394	3,796
98	Pawtucket, R. I.				114,846	114,250	30,462	54,464	29,324	596	26,059	27,093
99	Binghamton, N. Y.	409		409	55,008	55,003	25,842	3,605	25,561		25,742	25,561
100	Augusta, Ga.				106,799	106,799	22,197	74,859	9,743		6,750	4,823
101	South Bend, Ind.				47,845	47,843	15,038	8,390	24,415	2	13,210	24,358
102	Mobile, Ala.	2,833		2,833	72,899	71,360	20,087	33,885	17,388	1,539	12,498	10,244
103	Johnstown, Pa.				672	672	513		159			
104	Dubuque, Iowa				45,460	45,460	12,924	21,218	11,318		11,635	11,303
105	Springfield, Ohio.	487		487	49,748	49,748	13,488	18,500	17,760		10,480	17,277
106	Wheeling, W. Va.	657		657	265,173	265,173	108,753	1,764	154,656		40,202	82,510
107	McKeesport, Pa.				70,955	70,955	32,733	5,100	33,122		32,733	33,122
108	Bayonne, N. J.	473		473	154,838	154,838	8,747	10,337	135,754		8,747	135,754
109	Butte, Mont.											
110	Allentown, Pa.				39,390	39,390	10,764	10,795	17,831		10,764	17,796
111	Sioux City, Iowa.				107,279	107,279	15,299	78,710	13,270		14,759	12,776
112	Terre Haute, Ind.				10,184	10,184	6,387		3,797			
113	Topeka, Kans.				648	648	480		168			
114	Davenport, Iowa.				773	773	189		584			
115	Montgomery, Ala.				74,074	74,074	19,451	32,208	22,415		14,607	21,920
116	Quincy, Ill.				2,110	2,110	1,570		540			
117	East St. Louis, Ill.				496	496	480		16			
118	Haverhill, Mass.	112	\$110	2	60,860	60,765	10,837	39,640	10,288	95	10,533	10,274
119	Little Rock, Ark.				2,349	2,349	1,409		940			

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.² Not included in expenses of specified municipal industries on opposite page. Given in Table 8 as interest "on loans for municipal industries."

AND MUNICIPAL INDUSTRIAL EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

MUNICIPAL INDUSTRIAL EXPENSES—continued.														City num- ber.
Classified by industries—Continued.														
Electric light works.		Gas works.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crem- atories.		Institutional indus- tries. ⁴		All other industries.		
Salaries and wages.	All other. ²	Salaries and wages.	All other. ²	Salaries and wages.	All other. ²	Salaries and wages.	All other. ²	Salaries and wages.	All other. ²	Salaries and wages.	All other. ²	Salaries and wages.	All other. ²	
				\$1,322				\$550	\$22					55
				1,000	\$111			19,362	13,525					56
						\$401	\$186	10,826	2,186					57
						1,444	300	25,465	9,069					58
														59
								10,167	1,603			\$407	\$127	60
				3,402	2,257	2,640	1,588	5,305	753					61
								2,275	2,554					62
														63
														64
		\$24,950	\$43,253		\$28					\$2,630	\$1,652	476	453	65
				1,723	160	1,300	117	8,314	4,539					66
				533	18			50						67
								12,482	4,096					68
				2,360	1,431			4,757	2,336					69
				720	66		1,134							70
					7									71
								10,051	2,485			24,689	9,922	72
														73
								360	50					74
					225	900	260					388		75
								1,510	363					76
				1,004	965			10,232	1,663					77
				3,640	650									78
														79
				3,531	1,908			90						80
								18,845	8,160			2,000	16,231	81
				600	10									82
														83
														84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$19,737	\$15,699	\$26,661	\$77,686											85
27,716	36,969			\$1,020	\$50									86
						\$900	\$81							87
				540		60		\$2,676	\$1,520					88
								3,188	562					89
				1,330	204	150						\$1,706	\$760	90
				302	178								184	91
														92
								2,388	1,477					93
								4,403	2,827					94
								100						95
						720	2,155	6,230	1,254			8,497	1,511	96
				1,989	3,231	1,980	1,456	1,828	59					97
				513	159			2,620	3,996			1,000		98
				1,289	15									99
				2,659	483			349						100
		62,541	68,812	2,533	2,670	2,543	214	934	450					101
														102
														103
														104
														105
														106
														107
														108
														109
														110
				540	301				193				35	111
				480	168			6,387	3,797					112
						189	584							113
														114
				1,420	325			3,424	170					115
				660	166	490	374	420						116
				480	16									117
					9			304	100					118
								1,409	940					119

² Exclusive of expenses for interest.¹ Connected with penal institutions, except in the case of St. Louis.

TABLE 6.—PAYMENTS¹ FOR MUNICIPAL INVESTMENT

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City num- ber.	CITY OR MUNICIPALITY.	MUNICIPAL INVESTMENT EXPENSES.			MUNICIPAL INDUSTRIAL EXPENSES.							
		Total municipal investment expenses.	For salaries and wages.	For miscella- neous objects.	Total municipal industrial expenses.	Classified by character.				Service transfer payments.	Classified by industries.	
						Payments to public.					Waterworks.	
						Total.	For salaries and wages.	For interest. ^a	For mis- cellaneous objects.		Salaries and wages.	All other. ^b
120	Springfield, Ill.				\$75,594	\$75,594	\$49,661		\$25,933		\$35,408	\$21,347
121	York, Pa.				150	150	150					
122	Salem, Mass.	\$133	\$108	\$25	66,710	66,710	26,724	\$27,966	12,020		20,076	11,246
123	Malden, Mass.	335	250	85	101,875	101,723	27,655	55,087	18,981	\$152	17,805	17,842
124	Chester, Pa.				344	344			344			
125	Chelsea, Mass.	100	100		61,852	61,732	8,594	40,191	12,947	120	8,594	12,265
126	Newton, Mass.	50		50	129,463	129,013	7,428	107,877	13,708	450	7,245	14,130
127	Passaic, N. J.											
128	Elmira, N. Y.	38		38	8,800	8,800	7,043		1,757			
129	Atlantic City, N. J.	1,030		1,030	117,480	117,480	21,156	58,370	37,954		21,156	37,954
130	Superior, Wis.											
131	Knoxville, Tenn.				1,256	1,256	1,200		56			
132	Newcastle, Pa.											
133	Rockford, Ill.				32,597	32,597	12,439	2,637	17,521		12,439	17,521
134	Jacksonville, Fla.				121,295	121,295	42,840	26,375	52,080		15,816	8,718
135	South Omaha, Nebr.											
136	Fitchburg, Mass.				95,158	95,158	44,755	22,420	27,983		37,926	26,610
137	Galveston, Tex.				91,177	91,177	33,358	34,080	23,739		18,503	16,844
138	Macon, Ga.	595	500	95	8,077	8,077	4,905	1,000	2,172			
139	Canton, Ohio.	285		285	50,845	50,845	16,228	18,001	16,616		15,115	16,184
140	Joplin, Mo.				11,380	11,380	4,989	975	5,416			
141	Auburn, N. Y.				52,382	52,382	24,005	12,200	16,177		15,678	13,736
142	Wichita, Kans.				1,502	1,502	1,440		62			
143	Racine, Wis.				7,131	7,131	6,629		502		150	13
144	Woonsocket, R. I.				46,812	46,688	7,564	31,863	7,261	124	7,564	7,385
145	Joliet, Ill.				32,803	32,803	19,305	2,350	11,148		19,305	11,148
146	Taunton, Mass.	383	300	83	123,924	123,227	40,899	45,589	36,739	697	19,589	9,395
147	Chattanooga, Tenn.	200		200	409	409	353		56			
148	Sacramento, Cal.				45,257	45,257	25,443	2,920	16,894		17,109	16,383
149	Oshkosh, Wis.				1,999	1,999	1,343		656			
150	La Crosse, Wis.				33,677	33,677	15,185	6,060	12,432		8,986	9,801
151	Council Bluffs, Iowa				156	156	152		4			

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.² Not included in expenses of specified municipal industries on opposite page. Given in Table 8 as interest "on loans for municipal industries."

AND MUNICIPAL INDUSTRIAL EXPENSES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

MUNICIPAL INDUSTRIAL EXPENSES—continued.														City num- ber.
Classified by industries—Continued.														
Electric light works.		Gas works.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crem- atories.		Institutional indus- tries. ⁴		All other industries.		
Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	Salaries and wages.	All other. ³	
	\$605			\$1,725				\$12,528	\$3,981					120
				150										121
				478	\$418			6,170	356					122
								9,850	1,291					123
							\$344							124
														125
								183	28				\$802	126
														127
								7,043	1,757					128
														129
				1,200	56									130
														131
														132
\$26,604	43,362							420						133
														134
								6,829	1,373					135
13,375	6,881							1,480	14					136
				1,080	1,212			3,825	960					137
				1,113	432									138
														139
4,208	5,293							781	123					140
								1,237	206			\$7,090	2,235	141
				1,440	62									142
						\$1,050		5,429	489					143
														144
														145
18,372	27,167							2,938	874					146
								353	56					147
														148
								8,334	511					149
								1,343	656					150
				1,889	63							4,310	2,568	151
				152	4									151

³ Exclusive of expenses for interest.⁴ Connected with penal institutions, except in the case of St. Louis.

TABLE 7.—PAYMENTS¹

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	Total outlays.	CLASSIFIED BY CHARACTER.				CLASSIFIED BY RESOURCES FROM WHICH PAID.				
			Payments to public.			Service transfer payments.	Receipts from special assessments.				Receipts from general revenues and loans.
			Total.	For salaries and wages.	For miscellaneous objects.		Total.	For health conservation and sanitation.	For highways.	For municipal industries.	
	Grand total.....	\$183,926,882	\$183,814,007	\$9,595,280	\$174,218,727	\$112,875	\$46,352,178	\$9,497,267	\$36,251,037	\$603,874	\$137,574,704
	Group I.....	124,940,020	124,910,755	5,598,379	119,312,376	29,265	27,428,069	5,440,023	21,746,853	241,193	97,511,951
	Group II.....	28,249,180	28,212,630	1,812,888	26,399,742	36,550	8,830,471	1,771,808	6,998,538	60,125	19,418,709
	Group III.....	18,312,237	18,294,141	1,347,355	16,946,786	18,096	6,167,046	1,320,489	4,580,154	266,403	12,145,191
	Group IV.....	12,425,445	12,396,481	836,658	11,559,823	28,964	3,926,592	964,947	2,925,492	26,153	8,498,853

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$68,591,402	\$68,572,943	\$2,435,842	\$66,137,106	\$18,454	\$12,997,497	\$2,759,741	\$10,237,756	.....	\$55,593,905
2	Chicago, Ill.....	13,307,199	13,307,199	309,802	12,997,397	.....	4,731,969	592,856	3,903,888	\$235,225	8,575,230
3	Philadelphia, Pa.....	9,360,461	9,360,461	76,239	9,284,222	.....	220,479	66,108	154,371	.....	9,139,982
4	St. Louis, Mo.....	5,159,378	5,159,315	75,887	5,083,428	63	3,064,117	374,026	2,690,091	.....	2,096,261
5	Boston, Mass.....	8,102,030	8,099,929	1,630,670	6,469,259	2,101	2,201,234	912,232	1,289,002	.....	5,900,796
6	Baltimore, Md.....	2,701,933	2,701,315	181,622	2,519,693	618	6,483	.....	6,483	.....	2,695,450
7	Cleveland, Ohio.....	3,836,782	3,828,753	261,886	3,566,867	8,029	1,168,505	371,954	796,551	.....	2,668,277
8	Buffalo, N. Y.....	1,139,909	1,139,909	.....	1,139,909	.....	263,970	47,298	210,704	5,968	875,939
9	San Francisco, Cal.....	1,846,684	1,846,684	20,027	1,826,657	.....	738,206	75,201	663,005	.....	1,108,478
10	Pittsburg, Pa.....	2,350,381	2,350,381	84,197	2,266,184	.....	620,905	53,481	567,424	.....	1,729,476
11	Cincinnati, Ohio.....	3,273,826	3,273,826	226,085	3,047,741	.....	607,607	78,818	528,789	.....	2,666,219
12	Detroit, Mich.....	1,811,767	1,811,767	250,248	1,561,519	.....	352,918	52,503	300,415	.....	1,458,849
13	Milwaukee, Wis.....	1,473,732	1,473,732	43,311	1,430,421	.....	454,179	55,805	398,374	.....	1,019,553
14	New Orleans, La.....	1,984,536	1,984,536	2,563	1,981,973	.....	.....	.....	.....	.....	1,984,536

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$4,691,421	\$4,691,421	.....	\$4,691,421	.....	\$350,797	\$26,774	\$299,571	\$24,452	\$4,340,624
16	Newark, N. J.....	2,295,963	2,295,963	\$58,512	2,237,451	.....	460,530	241,324	219,206	.....	1,835,433
17	Minneapolis, Minn.....	1,698,725	1,698,725	443,246	1,255,479	.....	413,630	98,707	309,125	6,098	1,284,795
18	Jersey City, N. J.....	421,638	421,638	12,435	409,203	.....	90,068	33,608	56,460	.....	331,570
19	Louisville, Ky.....	1,319,733	1,319,733	110,820	1,208,913	.....	373,962	.....	373,962	.....	945,791
20	Indianapolis, Ind.....	732,205	732,205	.....	732,205	.....	257,954	18,068	239,886	.....	474,251
21	Providence, R. I.....	517,949	515,458	87,751	427,702	\$2,496	71,750	60,345	11,405	.....	446,190
22	St. Paul, Minn.....	821,862	821,862	96,856	725,006	.....	343,494	64,912	249,007	29,575	478,368
23	Rochester, N. Y.....	1,322,426	1,321,116	24,932	1,296,164	1,310	534,444	61,199	473,245	.....	787,982
24	Kansas City, Mo.....	2,647,806	2,647,806	274,788	2,373,018	.....	1,382,599	476,684	905,915	.....	1,265,207
25	Toledo, Ohio.....	468,877	468,877	.....	468,877	.....	277,412	50,003	227,409	.....	191,465
26	Denver, Colo.....	822,543	801,576	32,001	769,575	20,967	559,700	31,000	527,800	.....	262,843
27	Allentown, Pa.....	1,510,835	1,510,835	44,322	1,466,513	.....	931,505	45,562	885,943	.....	579,330
28	Columbus, Ohio.....	1,346,443	1,346,443	.....	1,346,443	.....	365,192	172,312	192,880	.....	981,251
29	Worcester, Mass.....	559,951	548,748	118,094	430,050	11,777	42,531	25,098	17,433	.....	517,420
30	Los Angeles, Cal.....	2,493,065	2,493,065	233,060	2,260,005	.....	812,916	63,801	749,115	.....	1,680,149
31	Memphis, Tenn.....	416,413	416,413	87,909	328,504	.....	.....	.....	.....	.....	416,413
32	Omaha, Nebr.....	290,654	290,654	14,708	275,946	.....	39,094	10,010	29,084	.....	251,560
33	New Haven, Conn.....	55,751	55,751	5,235	50,516	.....	10,000	10,000	.....	.....	45,751
34	Syracuse, N. Y.....	439,949	439,949	7,594	432,355	.....	295,231	105,420	189,811	.....	144,718
35	St. Joseph, Mo.....	529,105	529,105	11,187	517,918	.....	356,134	9,932	346,202	.....	172,971
36	Scranton, Pa.....	416,127	416,127	4,273	411,854	.....	138,286	78,262	60,024	.....	277,841
37	Paterson, N. J.....	240,355	240,355	3,000	237,355	.....	37,683	28,385	9,298	.....	202,672
38	Fall River, Mass.....	377,809	377,809	148,477	234,332	.....	3,036	.....	3,036	.....	374,773
39	Portland, Oreg.....	1,811,555	1,811,555	668	1,810,887	.....	682,223	59,502	622,721	.....	1,129,332

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$726,623	\$726,623	\$12,252	\$714,371	.....	\$68,804	\$33,315	\$35,489	.....	\$657,819
41	Albany, N. Y.....	367,024	367,024	7,618	359,406	.....	200,793	13,529	187,264	.....	166,231
42	Cambridge, Mass.....	777,777	776,845	162,999	613,846	\$932	27,053	7,472	19,581	.....	750,724
43	Seattle, Wash.....	2,605,230	2,605,230	177,191	2,428,039	.....	1,639,072	227,882	1,162,546	\$248,644	966,158
44	Grand Rapids, Mich.....	558,434	558,434	23,298	535,136	.....	284,513	32,116	252,402	.....	273,916
45	Dayton, Ohio.....	460,173	460,173	19,622	440,551	.....	100,126	13,241	86,885	.....	360,047
46	Lowell, Mass.....	212,121	206,418	133,237	73,181	5,703	27,852	17,748	10,104	.....	184,269
47	Hartford, Conn.....	844,980	844,813	68,499	776,314	.....	45,009	28,565	16,444	.....	799,971
48	Reading, Pa.....	302,059	302,059	18,041	284,018	.....	4,957	401	4,556	.....	297,102
49	Richmond, Va.....	549,268	549,268	18,346	530,922	.....	34,745	.....	.....	.....	514,523
50	Nashville, Tenn.....	292,975	292,975	77,204	215,771	.....	.....	.....	.....	.....	292,975
51	Wilmington, Del.....	168,136	168,136	104,406	63,730	.....	39,050	39,050	.....	.....	129,086
52	Trenton, N. J.....	575,660	575,660	447	575,213	.....	363,160	176,977	186,203	.....	212,500
53	Camden, N. J.....	379,731	379,731	.....	379,731	.....	16,177	16,177	.....	.....	363,554
54	Bridgeport, Conn.....	319,512	319,512	26,666	292,846	.....	55,735	22,625	33,110	.....	262,777

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

FOR OUTLAYS: 1904.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES.														
Groups of departments, offices, and accounts.										Municipal industries.				
General government.	Protection of life and property.	Health conservation and sanitation.		Highways.			Charities and corrections.	Education.		Recreation.	Miscellaneous.	Water-works.	Electric light and gas works.	All other industries.
		Sewers.	All other objects.	Paving.	Side-walks.	All other objects.		Schools.	Libraries, art galleries, and museums.					
\$3,113,231	\$5,540,649	\$19,217,711	\$1,226,477	\$42,230,840	\$2,458,998	\$21,296,904	\$3,147,523	\$23,127,049	\$3,749,206	\$10,008,082	\$547,177	\$25,283,624	\$1,152,141	\$21,827,270
2,193,459	3,398,631	11,377,066	853,487	29,889,612	638,380	11,331,675	2,534,772	15,895,287	2,676,286	7,944,087	500,000	14,298,999	224,825	21,183,454
711,555	1,825,453	3,830,411	100,869	5,071,977	661,588	5,433,527	475,517	2,995,075	363,259	1,311,390		5,506,398	288,507	378,619
114,297	667,794	2,226,408	136,075	4,443,637	755,427	8,184,157	67,437	2,202,827	348,270	453,415	27,578	3,141,806	428,335	114,174
93,920	448,771	1,633,826	135,456	2,825,614	413,603	1,342,545	68,797	2,033,860	361,391	229,200	19,599	2,336,426	210,414	151,028

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$1,785,934	\$2,379,125	\$2,816,044	\$174,056	\$18,478,853		\$2,013,990	\$1,625,880	\$3,771,416	\$1,890,627	\$2,807,140		\$6,180,466		\$19,667,871	1
663	59,268	1,708,304	72,048	2,421,318	\$482,069	823,076	32,853	1,920,828	60,892	2,937,017		1,228,686		425,556	2
20,179	254,786	743,610		300,756		3,299,755	69,802	781,336	36,849	463,057		3,390,331			3
156,722	109,105	463,643	47,480	2,678,256	11,835	108,275	235,074	761,330	14,134	34,327		537,180		2,097	4
30,911	17,271	1,624,463	540,111	879,818	9,742	938,284	307,189	2,077,950	50,236	492,422		277,515		656,118	5
13,228	111,004	52,855	4,128	59,108		1,856,373	29,612	84,761		56,217		107,203		322,444	6
66,068	28,668	1,099,689		753,460	12,147	127,441	149,578	644,021	139,395	156,047		568,762		92,306	7
	42,427	137,550		165,083	19,051	554,593		68,827	25,140	2,940		110,272		14,026	8
41,509	34,450	77,705		514,726	24,907	199,573	2,121	142,259	284,187	525,247					9
	68,358	118,468	4,391	245,248	25,318	963,063	14,685	425,967	39,610	208,853		236,440			10
	86,828	210,864	5,500	1,021,580	5,682	66,700	36,997	19,037		109,449	\$500,000	1,072,189			11
40,666	100,248	183,445		698,872	28,359	28,729	12,839	25,947	49,549	71,067		477,253	90,204	1,539	12
14,003	95,006	236,157	2,803	445,715	17,722	308,463	268	147,154	16,809	75,083		112,752		1,697	13
13,576	12,687	1,595,269	3,000	226,819	1,548	13,370	17,724	21,464	68,858	6,221					14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$233,137	\$125,233	\$956,020	\$29,202	\$262,769	\$128,051	\$1,197,432	\$30,972	\$217,124	\$1,121	\$15,290		\$1,495,060			15
434,330	112,246	268,137		264,104		691,194	11,870	223,488	11,299	208		279,187			16
412	27,317	301,034		331,186	32,438	128,446	50,130	121,086	44,055	396,995		355,626			17
	7,983	65,122		72,862		1,055	13,900	192,054	5,501	42,855		15,106		\$6,190	18
780	30,542	18,328		541,102	20,611	31,371	18,996	60,742	22,783	341,101		233,398			19
	6,916	18,068	10,378	221,524	58,442	955	21,530	348,457	7,110	38,825					20
	34,696	159,120		11,394	4,038	121,166		42,289		61,741		72,675		10,830	21
16,523	77,126	126,434	1,000	209,487	38,228	56,007	4,027	103,704	16,832	37,622		110,385		14,487	22
11,764	210,464	62,509	125	49,157	40,007	14,081		209,903		44,942		206,714		102,760	23
	74,892	509,970	5,000	683,021	115,713	103,848	9,211	158,781	7,538	238,312		746,520			24
	8,639	52,467	724	266,498	12,171	12,973		33,383	6,549	746		75,787			25
	9,033	41,832		24,848	37,024	526,796		135,007	12,845	36,158					26
	4,752	52,897		65,134	5,418	1,007,313	1,008	165,677	3,599	6,030		198,107			27
1,947	830	418,668	8,232	38,102	10,790	204,135	18,965	30,281	14,073	415		287,509	\$288,567	23,929	28
	10,292	88,446	2,715	62,147	21,185	51,484	180,790	4,814	11,081			126,997			29
7,755	79,619	184,923	41,149	190,314	90,380	594,265	12	395,474	16,998	45,400		846,816			30
	1,911	83,461	185	91,752		45,365		73,330	2,337	10,303		107,769			31
	49,075	70,171	2,149	64,896	12,571	48,718		31,285	4,421	6,398					32
		10,184		7,381		23,132	1,000		6,021	8,033					33
	16,625	132,590		173,868	6,710	50,280		21,775	21,735	500		15,866			34
5,007	5,007	22,639		314,106	1,518	62,022		83,635	28,891	6,280					35
		98,982		56,316	3,633	60,245		86,065	2,779						36
	40,267	30,382		9,298		8,568		42,222	109,037	5,581					37
	4,624	103,525		56,535	6,395	68,096		21,338	7,654	62,645		44,367		2,630	38
	37,364	59,592		634,186	5,265	825,620		193,181				288,554		217,883	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

	\$15,278	\$137,932	\$31,606	\$39,720	\$11,473	\$49,733	\$9,571	\$40,781	\$4,608	\$91,639	\$294,282				40
\$250	44,446	13,529	23,066	186,473	791			5,787		47,682	45,000				41
	17,622	104,837		102,719	34,996	403,875		69,918	372	21,852					42
	48,280	243,011		524,411	382,440	376,678		178,165	39,633	18,671	\$25,063	404,167	\$360,871		43
	30,360	32,116		252,408		126,601		8,463	15,033	253		112,115		\$1,090	44
2,087	5,683	30,027	500	146,980	59	186,349		32,967	5,321			50,209			45
600	4,649	115,990		22,953	8,405	37,591		5,607				15,672		654	46
	28,692	85,790		46,013	2,410	585,568	29,344	18,500				73,668			47
181	4,595	401		6,292	630	17,996		149,338	1,126	8,257		113,073			48
	20,483	57,042	11,523	59,676	17,000	47,157	999	28,822		13,159		267,088	30,226	1,193	49
394	1,200	127,161	2,410	82,466	2,750	34,013	547	9,988	2,688	3,713		25,696			50
669		50,091		23,882		4,456		2,874		5,618		79,649		897	51
	33,686	176,957	900	203,954	1,475	26,881		29,090	4,950	541		97,226			52
	19,044	16,177				12,377		104,846	43,319	81,065		102,904			53
46,311	1,200	30,166		34,804	4,000	111,270		88,739	3,022						54

*For terminal improvements.

TABLE 7.—PAYMENTS¹

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total outlays.	CLASSIFIED BY CHARACTER.				CLASSIFIED BY RESOURCES FROM WHICH PAID.				
			Payments to public.			Service transfer payments.	Receipts from special assessments.				Receipts from general revenues and loans.
			Total.	For salaries and wages.	For miscellaneous objects.		Total.	For health conservation and sanitation.	For highways.	For municipal industries.	
55	Troy, N. Y.	\$223,035	\$223,035	\$28,412	\$194,623		\$23,858	\$3,775	\$20,083		\$199,177
56	Lynn, Mass.	234,842	232,466	38,704	193,762	\$2,376	16,331	13,484	2,847		218,511
57	Des Moines, Iowa.	583,162	583,162	8,406	574,756		307,735	61,845	245,890		275,427
58	New Bedford, Mass.	307,441	304,196	72,269	231,927	3,245	26,192	26,192			281,249
59	Oakland, Cal.	1,136,366	1,136,366	2,379	1,133,987		898,910	310,838	588,072		237,456
60	Springfield, Mass.	294,300	294,073		294,073	227	18,049		18,049		276,251
61	Lawrence, Mass.	119,320	116,919	19,623	97,296	2,401	7,146	2,495	4,651		112,174
62	Somerville, Mass.	171,276	168,358	44,082	124,276	2,918	21,325	5,174	16,151		149,951
63	Savannah, Ga.	232,204	232,204	32,351	199,853		84,302		84,302		147,902
64	Hoboken, N. J.	59,079	59,079		59,079						59,079
65	Peoria, Ill.	236,521	236,521	43,411	193,110		83,083	366	82,717		153,438
66	Duluth, Minn.	328,351	328,351		328,351		151,930	34,745	117,185		176,421
67	Evansville, Ind.	197,061	197,061		197,061		82,506	1,060	81,446		114,555
68	Utica, N. Y.	345,086	345,086		345,086		149,664	4,665	144,999		135,422
69	Manchester, N. H.	130,986	130,933	33,371	97,562	53					130,986
70	San Antonio, Tex.	98,858	98,858	6,883	91,975						98,858
71	Elizabeth, N. J.	94,591	94,591		94,591		66,820	1,973	64,847		27,771
72	Yonkers, N. Y.	453,220	453,220		453,220		86,147	12,763	73,384		367,073
73	Waterbury, Conn.	294,423	294,423	13,714	280,709		23,621	15,002	8,619		270,802
74	Salt Lake City, Utah.	314,371	314,371	11,974	302,397		158,570	14,943	129,692	\$13,935	155,801
75	Kansas City, Kans.	343,185	343,185	6,778	336,407		157,845	20,403	137,442		185,340
76	Erie, Pa.	298,386	298,386	1,700	296,686		105,153	41,982	59,347	3,824	193,233
77	Wilkesbarre, Pa.	21,626	21,626		21,626						21,626
78	Norfolk, Va.	368,353	368,353	25,151	343,202						368,353
79	Charleston, S. C.	27,780	27,780	13,500	14,280						27,780
80	Schenectady, N. Y.	610,278	610,278	16,704	593,574		267,838		267,838		342,440
81	Houston, Tex.	343,310	343,310	11,914	331,396						343,310
82	Harrisburg, Pa.	798,669	798,669	20,268	778,401		396,447	288	396,159		402,222
83	Portland, Me.	183,079	183,005	35,753	147,252	74	8,153	5,364	2,789		174,926
84	Youngstown, Ohio.	323,375	323,375	10,182	313,193		118,370	79,309	39,061		205,005

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 in 1904.

85	Dallas, Tex.	\$291,699	\$291,699	\$15,337	\$276,362						\$291,699
86	Holyoke, Mass.	169,709	169,709	57,216	112,493		\$3,317	\$892	\$2,425		166,392
87	Fort Wayne, Ind.	419,826	419,826		419,826		239,921	39,205	200,716		179,905
88	Tacoma, Wash.	350,149	350,149	25,086	325,063		175,478	74,280	101,228		174,071
89	Akron, Ohio.	312,886	312,886	19,605	293,281		211,781	60,898	150,883		101,105
90	Saginaw, Mich.	473,929	473,929	18,437	455,492		275,016	62,819	212,197		198,913
91	Brockton, Mass.	335,670	326,600	110,286	216,314	\$9,070	12,955	10,392	2,563		322,715
92	Lincoln, Nebr.	155,056	155,056	8,355	146,701		70,459		70,459		84,597
93	Covington, Ky.	132,868	132,868		132,868		53,622		53,622		79,246
94	Lancaster, Pa.	312,227	312,227	7,417	304,810		5,400	5,400			306,827
95	Spokane, Wash.	672,210	672,210	95,800	576,410		205,227	26,258	178,969		466,983
96	Birmingham, Ala.	207,597	197,597	5,403	192,194	10,000	166,383	12,388	153,995		41,214
97	Altoona, Pa.	196,044	196,044		196,044		5,675	5,675			190,369
98	Pawtucket, R. I.	154,009	154,009	32,958	121,051		11,585	5,841	5,744		142,424
99	Binghamton, N. Y.	118,723	118,723	6,346	112,377		28,619	6,567	12,316	\$9,736	90,104
100	Augusta, Ga.	119,428	119,428	2,412	117,016		7,806	2,110	5,696		111,622
101	South Bend, Ind.	257,240	257,240		257,240		120,529	44,937	74,704	888	136,711
102	Mobile, Ala.	266,070	266,070	6,794	259,276		240,544	53,701	186,843		25,526
103	Johnstown, Pa.	47,368	47,368		47,368						47,368
104	Dubuque, Iowa.	46,605	46,605	2,801	43,804		6,607	5,843	764		39,998
105	Springfield, Ohio.	249,936	249,936	4,075	245,861		142,218	1,461	117,428	23,329	107,718
106	Wheeling, W. Va.	111,115	111,115		111,115						111,115
107	McKeesport, Pa.	210,828	210,828		210,828		120,826	58,637	62,189		90,002
108	Bayonne, N. J.	237,879	232,485	4,336	228,149	5,394	52,669	30,044	22,625		185,210
109	Butte, Mont.	129,054	129,054	12,507	116,547		10,868		10,868		118,186
110	Allentown, Pa.	125,870	125,870	159	125,711		391		391		125,479
111	Sioux City, Iowa.	118,458	118,458		118,458		15,179		8,697		103,279
112	Terre Haute, Ind.	70,655	70,655		70,655		9,693		9,693		60,962
113	Topeka, Kans.	861,005	861,005		861,005		77,325	3,462	73,863		783,663
114	Davenport, Iowa.	245,903	245,903	5,813	240,090		130,375	19,663	111,312		114,928
115	Montgomery, Ala.	145,485	145,485	2,753	142,732		35,992		35,992		109,493
116	Quincy, Ill.	55,739	55,739	5,511	50,228		1,405	438			54,334
117	East St. Louis, Ill.	327,359	327,359	5,614	321,745		171,435	24,001	147,434		155,924
118	Haverhill, Mass.	57,093	55,165	29,297	25,868	1,928	1,087				56,006
119	Little Rock, Ark.	84,672	84,672	3,780	80,892		61,607	22,031	39,576		23,065

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

FOR OUTLAYS: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES.															
Groups of departments, offices, and accounts.												Municipal industries.			City number.
General government.	Protection of life and property.	Health conservation and sanitation.		Highways.			Charities and corrections.	Education.		Recreation.	Miscellaneous.	Waterworks.	Electric light and gas works.	All other industries.	
		Sewers.	All other objects.	Paving.	Side-walks.	All other objects.		Schools.	Libraries, art galleries, and museums.						
	\$50,784	\$3,775	\$740	\$20,083				\$2,231			\$458	\$144,964			55
	28,634	39,269	6,908	14,694	\$7,200	\$15,314		19,324	\$2,700	455		92,809		\$7,535	56
	21,760	73,753	9,911	215,747	23,066	89,568		84,796	44,692	19,869					57
	17,608	28,192	36,088	70,524	8,894	29,834	\$393	64,692		208		30,338		22,670	58
\$250	4,817	312,775		195,290	43,731	358,620	3,129	201,492	6,328	5,120				4,814	59
	7,833	45,887		63,635	9,530	41,896		86,424		650		36,489		1,956	60
		9,294			8,794	15,240		73,780		736		10,964		512	61
75	28,980	18,145	100	25,763	26,804	17,176	5,790	23,401		1,793		23,249			62
55,114	8,976	4,711		93,127	15,556	40,510			679	532		12,999			63
177		6,893		16,969				20,154		14,886					64
	3,248	366		82,484	232	40,794		42,488	4,021	61,702				1,186	65
292	6,809	34,745		108,282	10,213	81,765	39	3,303	6,123	1,769		37,448	\$37,238	325	66
	6,300	1,723		95,470	2,954	195		28,664		400		61,355			67
	7,350	4,665		146,019	6,365	21,456	7,838	40,963	109,624	806					68
	5,743	25,575		28,179	364	26,054		12,492	1,653			18,671		12,255	69
	16,677	1,345	365			29,070		49,370	2,031						70
	2,400	1,973		71,184		1,000		18,034							71
		12,763		4,301	7,686	70,603		109,771	28,791	4,944		214,361			72
710	17,000	45,406	500	44,176		17,970		74,208	3,079		\$2,515	91,379			73
1,554	9,470	18,584		61,702	70,732	23,702		60,270	4,874	4,319		42,315		14,334	74
	1,101	24,957	265	127,750	11,306	125,448		50,300	2,058						75
579	8,685	47,338	100	63,795	1,240	13,307		83,055	4,239	983		71,559		3,506	76
		26,288		232	355	751									77
2,490	12,355	909		138,334		22,873		13,305				178,087			78
		5,009		11,280	4,598	5,194				1,708					79
2,564	47,078	40,429	2,318	240,233	5,909	38,605		152,185				78,049		2,908	80
	46,958	1,461		234,448		6,020		9,701	5,261	1,122				25,339	81
	1,584	44,249		453,605	1,265	9,160		78,112		29,759		180,935			82
	8,060	50,812	4,261	67,438	12,011	11,327	9,787	8,825	2,045	8,513					83
	41,386	80,999	5,114	16,278	10,002	28,160		27,718		499		113,239			84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

	\$38,211	\$22,650	\$1,029	\$1,084	\$318	\$1,440		\$38,962		\$138,101		\$40,904			85
	2,700	26,070		11,269	7,877	17,410				867		40,209			86
	3,692	39,205	1,003	223,224	8,381	3,568		88,223	\$15,094	1,319		36,117	\$63,307		87
\$300		74,250		8,862	34,591	73,219		37,730	1,907			65,025	49,087	\$5,178	88
349		68,319		146,525		31,992		44,127	4,220	4,695				12,659	89
1,380	1,917	62,819		187,497	15,966	148,272		48,610		50		7,344		74	90
180	3,194	36,859	5,889	27,327	4,976			59,064				198,181			91
	3,768	10,200		89,374		1,500		18,940	2,940			21,455	6,879		92
	8,349	1,905		68,027	21,056	15,351	\$3,735	9,061	5,747			9,637			93
2,821	5,700	93,641	300	6,123		3,177		87,300				113,165			94
1,427	9,283	26,250	36,534	108,931	67,385	151,930		104,897	349	1,283		163,932			95
	4,000	14,339		98,010	43,181	21,343		18,096		4,655				3,923	96
	7,098	5,675		12,691	401	1,917		124,159				44,103			97
	5,255	18,938		56,661		17,630	2,702	20,451	2,172			30,200			98
	9,123	10,067		27,316		17,956			3,414			50,847			99
492	1,260	9,000		78,595	5,770	6,793				838		5,822		10,858	100
	10,926	66,940		48,338	28,870	9,965		47,012	1,310	767		38,315		4,797	101
1,484	12,473	53,701		174,473	968	11,402						8,637		2,932	102
3,854	2,500	5,397		24,821		10,796									103
	1,000	18,731		764		5,943		1,968	1,336			16,873			104
	23,675	1,461		114,152	3,276	10,532	37,252	32,596	1,822	1,841		23,329			105
	11,363	4,358		11,604	3,884	13,182		4,809	1,612			54,018			106
	17,137	58,637	7,000	57,266		20,912		30,712	498			12,666			107
479	52,514	30,044		9,334	8,148	5,143		68,284	1,554			62,379			108
	15,800	11,923	2,100	4,031	6,837	8,160		73,609	6,594						109
	1,941	2,169		23,184		8,754		37,283				52,539			110
		16,539	3,941	3,155	7,261	20,486		24,537	934			41,605			111
		22,501	691	12,652	2,387	229		27,528	962	2,262				1,443	112
	6,500	4,333		84,540	9,170	8,488		126,954	751	269		620,000			113
	4,128	25,431	862	134,049		19,768		33,785	22,539	5,341					114
	5,823	15,746		45,783			3,500	61,835	12,798						115
	2,882	1,096		1,017	1,748	9,964		28,991	1,899	7,540				596	116
536	29,752	24,001	11,951		321	163,172		92,511	4,372	743					117
	2,200	9,882		16,115	4,171	12,739				1,355		10,631			118
	365	22,031	500	39,576	790	7,373		13,050						987	119

*For real estate.

TABLE 7.—PAYMENTS¹

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total outlays.	CLASSIFIED BY CHARACTER.				CLASSIFIED BY RESOURCES FROM WHICH PAID.				
			Payments to public.			Service transfer payments.	Receipts from special assessments.				Receipts from general revenues and loans.
			Total.	For salaries and wages.	For miscellaneous objects.		Total.	For health conservation and sanitation.	For highways.	For municipal industries.	
120	Springfield, Ill.	\$245,149	\$245,149	\$344	\$244,805	.....	\$89,519	\$8,522	\$80,997	.....	\$155,630
121	York, Pa.	273,467	273,467	15,853	257,614	.....	.....	.....	.....	.....	273,467
122	Salem, Mass.	116,776	116,776	44,396	72,380	.....	1,458	1,458	.....	.....	115,318
123	Malden, Mass.	83,463	82,618	30,204	52,414	\$845	7,844	4,853	2,991	.....	75,619
124	Chester, Pa.	76,152	76,152	.....	76,152	.....	39,769	.....	39,769	.....	36,383
125	Chelsea, Mass.	102,263	102,026	5,234	96,792	237	2,601	974	1,627	.....	99,662
126	Newton, Mass.	224,190	224,190	85,138	139,052	.....	80,533	80,533	.....	.....	143,657
127	Passaic, N. J.	70,592	70,592	.....	70,592	.....	32,883	10,316	22,567	.....	37,709
128	Elmira, N. Y.	31,317	31,317	4,362	26,955	.....	12,359	.....	12,359	.....	18,958
129	Atlantic City, N. J.	212,789	212,789	3,401	209,388	.....	3,708	.....	3,708	.....	209,081
130	Superior, Wis.	252,736	252,736	9,220	243,516	.....	190,327	10,126	180,201	.....	62,409
131	Knoxville, Tenn.	64,322	64,322	1,580	62,742	.....	.....	.....	.....	.....	64,322
132	Newcastle, Pa.	107,907	107,907	2	107,905	.....	76,047	45,450	30,597	.....	31,860
133	Rockford, Ill.	217,049	216,963	30,265	186,698	86	92,536	68,320	24,216	.....	124,513
134	Jacksonville, Fla.	165,248	165,248	19,844	145,404	.....	14,900	.....	14,900	.....	150,348
135	South Omaha, Nebr.	91,885	91,885	.....	91,885	.....	14,414	3,780	10,634	.....	77,471
136	Fitchburg, Mass.	83,166	83,166	13,849	69,317	.....	9,941	7,077	2,864	.....	73,225
137	Galveston, Tex.	181,847	181,847	2,353	179,494	.....	.....	.....	.....	.....	181,847
138	Macon, Ga.	41,693	41,693	3,000	38,693	.....	10,381	.....	10,381	.....	31,312
139	Canton, Ohio.	207,886	207,886	8,819	199,067	.....	33,227	25,973	7,254	.....	174,659
140	Joplin, Mo.	71,253	71,253	172	71,081	.....	53,586	19,546	34,040	.....	17,667
141	Auburn, N. Y.	216,694	216,694	4,404	212,290	.....	47,066	6,246	40,820	.....	169,628
142	Wichita, Kans.	154,893	154,893	.....	154,893	.....	139,175	8,558	130,617	.....	15,718
143	Racine, Wis.	114,647	114,647	2,565	112,082	.....	22,940	10,161	12,779	.....	91,707
144	Woonsocket, R. I.	102,588	101,507	7,687	93,820	1,081	35,755	34,255	1,500	.....	66,833
145	Joliet, Ill.	51,640	51,640	.....	51,640	.....	4,900	2,700	.....	\$2,200	46,740
146	Taunton, Mass.	124,867	124,544	16,308	108,236	323	11,180	11,180	.....	.....	113,687
147	Chattanooga, Tenn.	62,689	62,689	9,500	53,189	.....	.....	.....	.....	.....	62,689
148	Sacramento, Cal.	219,890	219,890	18,140	201,750	.....	35,394	14,862	20,532	.....	184,496
149	Oshkosh, Wis.	67,675	67,675	5,433	62,242	.....	9,466	.....	9,466	.....	58,209
150	La Crosse, Wis.	157,046	157,046	2,736	154,310	.....	77,716	1,849	75,867	.....	79,330
151	Council Bluffs, Iowa	161,302	161,302	3,751	157,551	.....	104,373	3,726	100,647	.....	56,929

¹ Including certain erroneous payments subsequently corrected by refund receipts reported in Table 4.

FOR OUTLAYS: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES.															
Groups of departments, offices, and accounts.												Municipal industries.			City number.
General government.	Protection of life and property.	Health conservation and sanitation.		Highways.			Charities and corrections.	Education.		Recreation.	Miscellaneous.	Water-works.	Electric light and gas works.	All other industries.	
		Sewers.	All other objects.	Paving.	Side-walks.	All other objects.		Schools.	Libraries, art galleries, and museums.						
	\$1,577	\$8,552		\$80,997	\$1,157	\$28,017		\$55,689	\$13,360	\$45,937		\$9,863			120
\$1,000	9,734	200,272		5,593		1,165		52,824		2,879					121
1,570	700	48,181		6,741	1,027	30,177	\$2,277			2,002		20,579		\$3,522	122
	5,568	4,853	\$17,221		1,449	7,011			4,318	21,208		21,305		530	123
	1,985	6,669		50,618	538	2,551		13,791							124
		2,737			3,022	11,340		80,897		689		3,578			125
	250	77,190	10,059		4,652	32,114		55,457	2,116			42,352			126
	650	10,316	286	12,596		16,617		23,436	6,691						127
561	1,355	9,036		10,675	776	6,033		2,881							128
28,712	4,777			1,334	6,978	10,401		27,640	61,226	2,628		69,093			129
5,413	5,382	10,126		170,823	9,378	3,554	9,095	37,322	1,643						130
	45,430	1,800	6,000			2,000	8,992								131
	1,273	45,450	420	30,597		4,003		14,331					\$400	11,433	132
21,291	910	69,345		33,771	7,805	12,582		36,525	2,658	6,243	\$10,199	15,720			133
	9,450	22,499		6,801	10,645	1,081			43,371			11,785	59,616		134
	1,267	3,780			1,957	8,677		51,643	22,561		\$2,000				135
3,417	945	8,269		8,497	6,593	25,983		17,264	2,196	3,000		7,002			136
	8,745	23,329		39,794		94,883						15,096			137
12,560				9,356		3,000				16,777					138
				3,926		6,961						12,357		86,917	139
		28,547	1,134					5,800	62,244						
	8,344	19,546		23,525	10,514	2,584		1,097	3,405				1,168	1,070	140
173	3,434	6,246	11,303	56,802	1,007	7,028		23,325				106,420		956	141
292	1,688	8,558		78,221	18,391	45,894		1,001	500	288					142
2,000	3,370	27,273		2,485	2,694	30,358	775	41,918	1,978					1,796	143
	15,789	34,255	7,535	7,584	1,780	16,901			642			18,102			144
		4,733		3,972	57			15,055	3,570			24,253			145
	1,039	11,181		17,777	4,799	15,491	375	5,480	5,842			31,684	23,799		146
		7,083		7,649		3,214	1,094	7,434	17,010	19,205	\$7,400				147
512	3,560	26,590	9,637	17,836		30,283		9,442	2,444	304		119,282			148
	1,074	8,023	61	23,334	958			27,807	2,411	4,007					149
	2,375	18,678		80,179	1,906	19,946		1,063		1,877		31,022			150
3,117	3,571	15,542		87,761	27,787	2,190		13,604	6,381	224				1,125	151

* For quarry land and sheds.

* For old claims.

* For Robert Treat Paine's statue.

TABLE 8.—PAYMENTS OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS, AND SPECIFIED TEMPORARY PAYMENTS TO OTHER CIVIL DIVISIONS: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	INTEREST ON MUNICIPAL DEBT OBLIGATIONS.									Temporary payments of taxes, licenses, etc., to other civil divisions.
		Gross payments.			Accrued interest. ²		Net or corporate payments. ³				
		Total.	To public.	Interest transfer payments. ¹	Received from and paid to public.	Transfer payments. ^{1, 2}	Total.	On loans for general purposes. ⁴	On special assessment loans. ⁵	On loans for municipal industries. ⁶	
	Grand total.....	\$57,460,659	\$48,471,240	\$8,989,419	\$528,705	\$17,837	\$47,942,535	\$29,065,632	\$3,127,783	\$15,749,120	\$19,065,643
	Group I.....	36,598,982	29,439,656	7,159,326	288,742	3,404	29,150,914	17,199,836	1,703,848	10,247,230	9,483,721
	Group II.....	9,285,234	8,174,209	1,110,965	161,653	7,487	8,012,616	4,833,248	615,388	2,563,980	4,239,604
	Group III.....	6,775,036	6,356,702	418,334	41,289	3,019	6,315,413	4,252,668	457,858	1,604,887	3,539,410
	Group IV.....	4,801,407	4,500,613	300,794	37,021	3,927	4,463,592	2,779,880	350,689	1,333,023	1,802,908

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$18,940,673	\$14,157,009	\$4,783,664	\$5,884	\$1,738	\$14,151,125	\$6,646,945	\$1,346,544	\$6,157,636	\$556,542
2	Chicago, Ill.....	2,393,091	2,303,545	24,546	159,572	.....	2,208,973	1,961,623	82,623	184,727	.....
3	Philadelphia, Pa.....	2,123,212	1,895,898	227,314	33,282	6	1,862,616	1,028,697	.....	833,919	1,690,201
4	St. Louis, Mo.....	928,351	828,351	.....	.....	.....	928,351	705,885	.....	222,466	1,183,414
6	Boston, Mass.....	4,844,466	3,797,016	1,047,450	.....	.....	3,797,016	2,030,890	.....	1,766,120	1,738,202
6	Baltimore, Md.....	1,515,962	1,119,879	396,083	11,410	.....	1,108,469	767,520	.....	340,949	.....
7	Cleveland, Ohio.....	965,788	843,138	117,650	18,782	232	829,356	607,340	65,517	156,499	.....
8	Buffalo, N. Y.....	768,948	734,160	34,788	2,327	.....	731,833	510,466	64,666	156,701	180
9	San Francisco, Cal.....	30	30	.....	30,061	.....	\$30,031	\$30,031	.....	.....	3,201,884
10	Pittsburg, Pa.....	1,034,912	797,836	237,076	5,726	1,428	791,110	548,935	62,695	179,480	.....
11	Cincinnati, Ohio.....	1,510,170	1,289,333	220,837	11,283	.....	1,278,050	1,056,450	58,246	163,854	.....
12	Detroit, Mich.....	315,110	267,962	47,148	410	.....	267,552	158,079	23,533	85,940	.....
13	Milwaukee, Wis.....	350,011	350,011	.....	9,005	.....	341,006	321,543	24	19,439	1,113,798
14	New Orleans, La.....	908,258	885,488	22,770	.....	.....	885,488	885,488	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$499,111	\$498,261	\$850	\$25,996	.....	\$472,265	\$472,265	.....	.....	\$84,843
16	Newark, N. J.....	928,159	698,259	229,900	5,344	.....	692,915	263,860	\$1,200	\$427,855	1,117,340
17	Minneapolis, Minn.....	403,720	342,145	61,575	2,380	\$175	339,765	201,540	61,225	77,000	.....
18	Jersey City, N. J.....	932,921	827,078	105,843	1,125	143	825,953	526,533	27,105	272,315	819,773
19	Louisville, Ky.....	460,434	457,884	2,550	22,500	.....	435,384	338,619	.....	96,765	.....
20	Indianapolis, Ind.....	199,644	196,766	2,878	.....	.....	196,766	144,721	50,260	1,785	.....
21	Providence, R. I.....	688,707	512,448	176,259	1,754	.....	510,694	282,956	.....	227,738	378,745
22	St. Paul, Minn.....	428,481	411,102	17,379	657	.....	410,445	298,998	1,457	109,990	.....
23	Rochester, N. Y.....	240,409	237,784	2,625	4,297	.....	233,487	120,652	.....	112,835	.....
24	Kansas City, Mo.....	381,094	370,979	10,115	10,550	.....	360,429	103,327	84,747	172,355	.....
25	Toledo, Ohio.....	302,451	254,024	48,427	3,340	1,659	250,684	187,559	29,987	33,138	.....
26	Denver, Colo.....	187,646	187,646	.....	7,296	.....	180,350	77,945	96,075	6,330	453,689
27	Allegheny, Pa.....	329,931	288,015	41,916	1,126	.....	286,889	161,438	24,141	101,310	.....
28	Columbus, Ohio.....	421,183	265,379	155,804	3,529	5,124	261,850	37,081	74,178	150,591	.....
29	Worcester, Mass.....	438,538	241,668	196,870	1,913	.....	239,755	85,092	.....	154,663	307,254
30	Los Angeles, Cal.....	210,211	210,211	.....	40,542	.....	169,660	95,981	20	73,668	25
31	Memphis, Tenn.....	382,316	382,316	.....	.....	.....	382,316	262,816	.....	119,500	.....
32	Omaha, Nebr.....	352,590	346,013	6,577	7,138	.....	338,875	296,188	42,687	.....	.....
33	New Haven, Conn.....	140,371	139,281	1,090	.....	.....	139,281	139,281	.....	.....	61,087
34	Syracuse, N. Y.....	333,026	331,917	1,109	5,062	386	326,855	136,680	49,613	140,562	258,304
35	St. Joseph, Mo.....	79,761	79,730	31	.....	.....	79,730	78,230	.....	1,500	91,822
36	Scranton, Pa.....	89,921	77,946	11,975	632	.....	77,314	70,882	6,432	.....	.....
37	Paterson, N. J.....	216,173	210,030	6,143	7,886	.....	202,144	178,008	24,136	.....	397,298
38	Fall River, Mass.....	269,846	238,797	31,049	715	.....	238,082	142,527	.....	95,555	269,424
39	Portland, Oreg.....	368,590	368,590	.....	7,871	.....	360,719	130,069	42,125	188,525	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$131,680	\$131,680	.....	.....	.....	\$131,680	\$66,360	.....	\$65,320	.....
41	Albany, N. Y.....	187,532	160,221	\$27,311	\$1,766	\$684	158,455	83,993	\$19,132	55,340	\$188,459
42	Cambridge, Mass.....	428,873	402,923	25,950	1,119	.....	401,804	269,032	.....	132,772	201,566
43	Seattle, Wash.....	444,384	.....	.....	688	.....	443,696	376,196	.....	67,500	39,870
44	Grand Rapids, Mich.....	104,671	100,494	4,177	2,131	377	98,363	31,482	15,659	61,222	231,493
45	Dayton, Ohio.....	154,810	144,760	10,050	546	.....	144,214	97,465	10,666	36,083	.....
46	Lowell, Mass.....	105,114	102,516	2,598	.....	.....	115,831	115,831	.....	46,685	194,694
47	Hartford, Conn.....	230,955	212,577	18,378	393	.....	212,184	185,184	.....	27,000	32,954
48	Reading, Pa.....	63,417	63,417	.....	690	.....	62,727	44,594	2,171	15,962	.....
49	Richmond, Va.....	399,957	329,282	70,675	6,840	.....	322,442	202,428	.....	120,014	.....
50	Nashville, Tenn.....	170,145	170,145	.....	1,700	.....	168,445	89,925	.....	78,520	.....
51	Wilmington, Del.....	86,929	86,929	.....	.....	.....	78,094	78,094	.....	8,835	.....
52	Trenton, N. J.....	233,017	183,455	49,562	2,546	.....	180,909	25,534	130,857	24,518	301,514
53	Camden, N. J.....	151,936	140,582	11,354	2,845	.....	137,737	84,772	5,675	47,390	268,478
54	Bridgeport, Conn.....	78,241	62,673	15,568	312	.....	62,361	62,361	.....	.....	26,417

¹ Payments to sinking, investment, and public trust funds by divisions of municipal government, or to such divisions by such funds, as interest on city securities held or purchased by such funds.

² Included in the column of gross interest transfer payments.

³ Net or corporate interest payments are the gross interest payments to public, less the accrued interest payments included therein, which are given in the column of "accrued interest received from and paid to public."

⁴ Included in Table 5 as general expenses for interest.

⁵ Included in Table 5 as municipal service expenses for interest.

⁶ Included in Table 6 as municipal industrial expenses for interest.

⁷ Exclusive of \$1,326,267 included in Table 7 as an outlay for rapid transit.

⁸ Excess of accrued interest receipts over interest payments.

TABLE 8.—PAYMENTS OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS, AND SPECIFIED TEMPORARY PAYMENTS TO OTHER CIVIL DIVISIONS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	INTEREST ON MUNICIPAL DEBT OBLIGATIONS.								Temporary payments of taxes, licenses, etc., to other civil divisions.	
		Gross payments.			Accrued interest.		Net or corporate payments.*				
		Total.	To public.	Interest transfer payments. ¹	Received from and paid to public.	Transfer payments. ^{1, 2}	Total.	On loans for general purposes. ⁴	On special assessment loans. ⁵		On loans for municipal industries. ⁶
55	Troy, N. Y.....	\$127,071	\$127,071				\$127,071	\$67,799		\$59,272	
56	Lynn, Mass.....	228,765	192,649	\$36,116	\$1,377		191,272	105,440		85,832	\$140,334
57	Des Moines, Iowa.....	59,721	59,721				59,721	59,721			
58	New Bedford, Mass.....	221,807	209,653	12,154	3,328		206,325	138,265		68,060	219,963
59	Oakland, Cal.....	35,352	35,352				35,352	35,352			
60	Springfield, Mass.....	103,878	97,895	5,983	835		97,060	61,085		35,975	208,858
61	Lawrence, Mass.....	107,003	93,823	13,180	936	\$1,413	92,887	60,797		32,090	128,992
62	Somerville, Mass.....	170,545	170,545				170,545	110,837		59,708	109,211
63	Savannah, Ga.....	158,509	158,509				158,509	111,259		47,250	
64	Hoboken, N. J.....	80,353	79,278	1,075	371		78,907	66,630	\$11,377	900	243,954
65	Peoria, Ill.....	60,786	59,146	1,640			59,146	51,004	8,142		
66	Duluth, Minn.....	284,622	284,582	40	661		283,921	163,751	150	120,020	
67	Evansville, Ind.....	102,930	102,625	305	193		102,432	96,898	3,134	2,400	
68	Utica, N. Y.....	44,931	44,931		736		44,195	38,601	6,694		117,368
69	Manchester, N. H.....	77,690	61,422	16,268	11		61,411	28,071		33,340	134,477
70	San Antonio, Tex.....	121,250	121,250		863		120,387	120,387			
71	Elizabeth, N. J.....	126,113	125,899	214	214	214	125,685	124,405	1,280		138,542
72	Yonkers, N. Y.....	190,491	178,497	11,994	453		178,044	87,161	7,928	82,955	174,852
73	Waterbury, Conn.....	68,984	66,034	2,950	1,861		64,173	32,806		31,367	21,511
74	Salt Lake City, Utah.....	148,108	148,108				148,108	138,108		10,000	
75	Kansas City, Kans.....	184,533	184,533		2,938		181,595	50,798	130,797		
76	Erie, Pa.....	48,816	33,560	15,256	244	79	33,316	9,895	3,421	20,000	
77	Wilkesbarre, Pa.....	24,318	23,600	718			23,600	23,165	435		421
78	Norfolk, Va.....	259,218	234,609	24,609			234,609	179,936		54,673	
79	Charleston, S. C.....	156,093	141,251	14,842			141,251	141,251			
80	Schenectady, N. Y.....	94,634	94,495	139	575	139	93,920	46,295	11,148	36,477	151,710
81	Houston, Tex.....	189,001	189,001		2,308		186,693	119,193	67,500		
82	Harrisburg, Pa.....	70,925	59,249	11,676	1,670		57,579	22,565	1,182	33,832	
83	Portland, Me.....	145,108	134,952	10,156			134,952	134,952			263,752
84	Youngstown, Ohio.....	51,820	48,424	3,396	139	113	48,285	13,000	21,710	13,575	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$109,761	\$108,921	\$840	\$968		\$107,953	\$68,501		\$39,452
86	Holyoke, Mass.	129,680	123,036	6,644	279		122,757	82,750		40,007
87	Fort Wayne, Ind.	41,187	38,212	2,975			38,212	15,950	\$10,472	11,790
88	Tacoma, Wash.	237,887	230,780	7,097		\$502	230,790	114,091	12,699	104,000
89	Akron, Ohio.	48,292	37,368	10,924	2,619	2,590	34,749	22,186	10,975	1,588
90	Saginaw, Mich.	66,638	63,006	3,632	1,969		61,037	14,049	32,080	14,903
91	Brockton, Mass.	116,391	105,197	11,194	1,663		103,534	52,812		50,722
92	Lincoln, Nebr.	79,720	79,663	57	209		79,454	52,735	17,333	9,386
93	Covington, Ky.	110,953	110,953				110,953	32,458	93	78,402
94	Lancaster, Pa.	36,052	34,609	1,443	640		33,969	16,079		17,890
95	Spokane, Wash.	178,764	178,264	500	725		177,539	105,132	19,327	53,080
96	Birmingham, Ala.	142,284	142,284		428		141,856	117,944	20,850	3,062
97	Altoona, Pa.	61,012	56,246	4,766			56,246	36,946		19,300
98	Pawtucket, R. I.	191,196	165,900	25,296	9,083		166,817	102,353		54,464
99	Binghamton, N. Y.	30,614	30,614				30,614	25,855	1,154	3,005
100	Augusta, Ga.	88,133	88,133				88,133	13,274		74,859
101	South Bend, Ind.	53,217	53,217		750		52,467	21,961	22,116	8,390
102	Mobile, Ala.	164,469	164,469				164,469	110,142	20,442	33,885
103	Johnstown, Pa.	21,873	17,384	4,489	73		17,311	17,311		
104	Dubuque, Iowa.	68,542	68,542		79		68,463	41,781	5,464	21,218
105	Springfield, Ohio.	57,990	56,536	1,454	451		56,085	30,355	7,230	18,500
106	Wheeling, W. Va.	26,261	26,261				26,261	24,497		1,764
107	McKeesport, Pa.	44,243	42,218	2,025	197		42,021	23,637	13,284	5,100
108	Bayonne, N. J.	108,404	98,413	9,991	741		97,672	65,351	21,984	10,337
109	Butte, Mont.	35,637	35,637				35,637	33,007	2,630	
110	Allentown, Pa.	38,447	37,538	909	170		37,368	26,573		10,795
111	Sioux City, Iowa.	83,162	83,162				83,162	2,848	1,604	78,710
112	Terre Haute, Ind.	38,713	38,631	82			38,631	16,604	22,027	
113	Topoka, Kans.	80,995	80,995		354		80,641	56,347	24,294	
114	Davenport, Iowa.	17,963	17,963				17,963	17,963		
115	Montgomery, Ala.	105,051	105,051				105,051	66,839	6,004	32,208
116	Quincy, Ill.	46,249	46,249				46,249	46,249		
117	East St. Louis, Ill.	56,417	56,417		1,163		55,254	47,947	7,307	
118	Haverhill, Mass.	77,206	66,541	10,665	704		65,837	26,181		39,640
119	Little Rock, Ark.	9,602	9,386	216			9,386	5,579	3,507	

¹ Payments to sinking, investment, and public trust funds by divisions of municipal government, or to such divisions by such funds, as interest on city securities held or purchased by such funds.

² Included in the column of gross interest transfer payments.

³ Net or corporate interest payments are the gross interest payments to public, less the accrued interest payments included therein, which are given in the column of "accrued interest received from and paid to public."

⁴ Included in Table 5 as general expenses for interest.

⁵ Included in Table 5 as municipal service expenses for interest.

⁶ Included in Table 6 as municipal industrial expenses for interest.

TABLE 8.—PAYMENTS OF INTEREST ON MUNICIPAL DEBT OBLIGATIONS, AND SPECIFIED TEMPORARY PAYMENTS TO OTHER CIVIL DIVISIONS: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	INTEREST ON MUNICIPAL DEBT OBLIGATIONS.								Temporary payments of taxes, licenses, etc., to other civil divisions.	
		Gross payments.			Accrued interest.		Net or corporate payments. ³				
		Total.	To public.	Interest transfer payments. ¹	Received from and paid to public.	Transfer payments. ^{1, 2}	Total.	On loans for general purposes. ⁴	On special assessment loans. ⁵		On loans for municipal industries. ⁶
120	Springfield, Ill.	\$47,155	\$47,095	\$60			\$47,095	\$45,256	\$1,839		
121	York, Pa.	41,680	40,417	1,263	\$34		40,333	40,333			
122	Salem, Mass.	50,848	40,532	10,316	960	\$25	39,572	11,606		\$27,966	\$73,470
123	Malden, Mass.	128,742	125,612	3,130	471		125,141	70,054		55,087	61,043
124	Chester, Pa.	42,518	40,257	2,261	260		39,997	36,076	3,921		
125	Chelsea, Mass.	121,434	98,206	23,228			98,206	58,015		40,191	33,764
126	Newton, Mass.	340,473	265,583	74,890	1,969	810	263,614	155,737		107,877	123,446
127	Passaic, N. J.	35,555	35,555		224		35,331	29,073	6,258		91,541
128	Elmira, N. Y.	41,898	41,576	322	183		41,393	41,393			10,382
129	Atlantic City, N. J.	112,049	101,648	10,401	918		100,730	27,385	14,975	58,370	148,953
130	Superior, Wis.	3,392	689	2,703			689	689			92,759
131	Knoxville, Tenn.	74,463	74,463				74,463	74,463			
132	Newcastle, Pa.	16,954	16,954		111		16,843	13,487	3,356		
133	Rockford, Ill.	22,710	22,692	18			22,692	17,612	2,443	2,637	
134	Jacksonville, Fla.	70,625	70,625				70,625	44,250		26,375	
135	South Omaha, Nebr.	61,541	61,541		3,294		58,247	56,813	1,434		
136	Fitchburg, Mass.	79,562	65,874	13,688	1,322		64,552	42,132		22,420	59,160
137	Galveston, Tex.	100,671	81,211	19,460			81,211	47,131		34,080	
138	Macon, Ga.	54,475	42,966	11,509			42,966	41,966		1,000	
139	Canton, Ohio.	67,146	64,379	2,767	1,039		63,340	38,329	7,010	18,001	
140	Joplin, Mo.	15,818	15,818		282		15,536	14,561		975	4,844
141	Auburn, N. Y.	28,819	28,819		99		28,720	12,962	3,558	12,200	88,659
142	Wichita, Kans.	53,458	53,458				53,458	48,000	4,858		
143	Racine, Wis.	24,413	24,413		323		24,090	23,305	785		42,199
144	Woonsocket, R. I.	102,541	93,104	9,437	1,392		91,712	59,849		31,863	32,118
145	Joliet, Ill.	33,936	33,936				33,936	19,784	11,802	2,350	
146	Taunton, Mass.	94,382	89,832	4,550	430		89,402	43,813		45,589	86,486
147	Chattanooga, Tenn.	50,396	50,396				50,396	50,396			
148	Sacramento, Cal.	4,556	4,556				4,556	1,636		2,920	
149	Oshkosh, Wis.	19,235	19,235				19,235	18,148	1,087		52,516
150	La Crosse, Wis.	30,067	24,475	5,592	395		24,080	13,533	4,487	6,060	101,243
151	Council Bluffs, Iowa.	26,890	26,890				26,890	26,890			

¹ Payments to sinking, investment, and public trust funds by divisions of municipal government, or to such divisions by such funds, as interest on city securities held or purchased by such funds.

² Included in the column of gross interest transfer payments.

³ Net or corporate interest payments are the gross interest payments to public, less the accrued interest payments included therein, which are given in the column of "accrued interest received from and paid to public."

⁴ Included in Table 5 as general expenses for interest.

⁵ Included in Table 5 as municipal service expenses for interest.

⁶ Included in Table 6 as municipal industrial expenses for interest.

TABLE 9.—PAYMENTS AND RECEIPTS ON ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	PAYMENTS FOR REDEMPTION OR CANCELLATION OF DEBT OBLIGATIONS.			RECEIPTS FROM DEBT OBLIGATIONS ISSUED.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	To public.	To city funds. ¹	Total.	From public.	From city funds. ²	Total.	From public. ³	From city funds. ²
	Grand total.....	\$306,758,216	\$274,055,713	\$32,702,503	\$431,022,857	\$390,622,750	\$40,400,107	\$124,264,641	\$116,567,037	\$7,697,604
	Group I.....	234,741,313	209,953,616	24,787,697	337,471,364	307,149,034	30,322,330	102,730,051	97,195,418	5,534,633
	Group II.....	36,317,459	31,444,148	4,873,311	47,195,236	40,099,326	7,095,910	10,877,777	8,655,178	2,222,599
	Group III.....	19,201,808	18,086,978	1,114,830	25,517,262	24,067,850	1,449,412	6,315,454	5,980,872	334,582
	Group IV.....	16,497,636	14,570,971	1,926,665	20,838,995	19,306,540	1,532,455	4,341,359	4,735,569	*394,210

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$184,814,128	\$165,414,019	\$19,400,109	\$252,839,503	\$227,548,011	\$25,291,492	\$68,025,375	\$62,133,992	\$5,891,383
2	Chicago, Ill.....	22,228,227	22,228,227	133,850	28,316,737	28,174,537	142,200	5,954,660	5,946,310	8,350
3	Philadelphia, Pa.....	4,979,441	2,905,179	2,074,262	18,577,285	18,066,999	510,286	13,597,844	15,161,820	*1,563,976
4	St. Louis, Mo.....	2,631,696	2,631,696	.....	1,336,981	1,336,981	.....	*1,294,715	*1,294,715	.....
6	Boston, Mass.....	7,837,024	6,872,024	965,000	13,243,381	11,280,881	1,962,500	5,406,357	4,408,857	997,500
7	Baltimore, Md.....	541,600	203,600	338,000	577,477	334,177	243,300	35,877	130,577	*94,700
6	Cleveland, Ohio.....	1,288,382	507,000	781,382	2,968,417	2,718,337	250,080	1,680,035	2,211,337	*531,302
9	Buffalo, N. Y.....	2,186,465	1,943,297	243,168	2,475,716	1,745,891	729,825	289,251	*197,406	486,657
8	San Francisco, Cal.....	560,442	560,442	.....	5,606,045	5,606,045	.....	5,045,603	5,045,603	.....
10	Pittsburg, Pa.....	2,708,479	2,531,179	177,300	2,119,065	1,811,965	307,100	*589,414	*719,214	129,800
11	Cincinnati, Ohio.....	1,394,384	1,100,304	294,080	4,339,033	3,889,997	449,036	2,944,649	2,789,693	154,956
12	Detroit, Mich.....	622,631	268,695	353,936	1,072,229	640,620	431,609	449,598	371,925	77,673
13	Milwaukee, Wis.....	2,252,020	2,252,020	.....	2,659,652	2,659,652	.....	407,632	407,632	.....
14	New Orleans, La.....	562,544	535,934	26,610	1,339,843	1,334,941	4,902	777,299	799,067	*21,768

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$553,865	\$553,865	.....	\$919,274	\$919,274	.....	\$365,409	\$365,409	.....
16	Newark, N. J.....	6,131,600	4,198,600	\$1,933,000	8,279,539	6,313,539	\$1,966,000	2,147,939	2,114,939	\$33,000
17	Minneapolis, Minn.....	167,000	167,000	.....	971,923	911,923	60,000	804,923	744,923	60,000
18	Jersey City, N. J.....	3,508,271	2,396,557	1,111,714	3,062,450	2,044,169	958,281	*505,821	*352,388	*153,433
19	Louisville, Ky.....	1,308,894	1,308,894	.....	1,581,739	1,581,739	.....	272,845	272,845	.....
20	Indianapolis, Ind.....	319,545	313,603	5,942	636,777	636,777	.....	317,232	323,174	*5,942
21	Providence, R. I.....	1,330,181	200,482	1,129,699	1,199,984	.....	1,199,984	1,130,197	*200,482	70,285
22	St. Paul, Minn.....	1,811,610	1,811,610	.....	1,671,593	1,662,276	9,317	*140,017	*149,334	9,317
23	Rochester, N. Y.....	4,476,000	4,476,000	.....	5,552,594	5,402,594	150,000	1,076,594	926,594	150,000
24	Kansas City, Mo.....	444,944	444,944	.....	1,260,892	1,260,892	.....	815,948	815,948	.....
25	Toledo, Ohio.....	602,474	446,897	155,577	702,634	556,687	145,947	100,160	109,790	*9,630
26	Denver, Colo.....	1,062,818	1,062,818	.....	1,077,103	1,077,103	.....	14,285	14,285	.....
27	Allegheny, Pa.....	389,970	356,970	33,000	1,449,070	1,318,939	130,131	1,059,100	961,969	97,131
28	Columbus, Ohio.....	1,577,884	1,135,784	442,100	3,013,455	2,627,655	2,385,800	1,435,571	*508,129	1,943,700
29	Worcester, Mass.....	1,307,993	1,307,993	.....	1,249,712	1,249,712	.....	*58,281	*58,281	.....
30	Los Angeles, Cal.....	286,678	286,678	.....	1,851,332	1,851,332	.....	1,564,654	1,564,654	.....
31	Memphis, Tenn.....	123,299	123,299	.....	338,648	338,648	.....	215,349	215,349	.....
32	Omaha, Nebr.....	1,067,601	1,066,222	1,379	1,310,434	1,310,434	.....	242,833	244,212	*1,379
33	New Haven, Conn.....	975,080	975,080	.....	1,002,423	980,423	72,000	27,343	44,657	72,000
34	Syracuse, N. Y.....	3,203,465	3,202,765	700	3,033,721	3,019,721	14,000	*169,744	*183,044	13,300
35	St. Joseph, Mo.....	13,223	13,023	200	355,643	355,643	.....	342,420	342,620	*200
36	Seranton, Pa.....	167,610	167,610	.....	147,379	147,379	.....	*20,231	*20,231	.....
37	Pateron, N. J.....	3,978,907	3,978,907	.....	4,190,937	4,190,937	.....	212,030	212,030	.....
38	Fall River, Mass.....	994,962	934,962	60,000	1,245,980	1,241,530	4,450	251,018	306,568	*55,550
39	Portland, Oreg.....	513,585	513,585	.....	1,150,000	1,150,000	.....	636,415	636,415	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$399,444	\$399,444	.....	\$458,232	\$364,232	\$94,000	\$58,788	*\$35,212	\$94,000
41	Albany, N. Y.....	489,456	430,956	\$58,500	590,996	472,084	118,912	101,540	*41,128	60,412
42	Cambridge, Mass.....	1,098,083	871,083	227,000	1,384,522	1,330,022	54,500	286,439	458,939	*172,500
43	Seattle, Wash.....	639,585	639,585	.....	1,966,309	1,966,309	.....	1,326,724	1,326,724	.....
44	Grand Rapids, Mich.....	304,015	274,015	30,000	318,741	258,741	60,000	14,726	*15,274	30,000
45	Dayton, Ohio.....	240,698	195,698	45,000	286,138	210,760	75,378	45,440	15,062	30,378
46	Lowell, Mass.....	1,569,155	1,564,445	4,710	1,554,461	1,554,461	.....	*14,694	*19,984	*4,710
47	Hartford, Conn.....	523,813	523,813	.....	1,130,763	1,130,763	.....	615,950	615,950	.....
48	Reading, Pa.....	50,857	50,857	.....	150,037	150,037	.....	99,180	99,180	.....
49	Richmond, Va.....	1,071,035	947,835	123,200	1,237,532	1,002,232	235,300	166,497	54,397	112,100
50	Nashville, Tenn.....	12,920	12,920	.....	254,000	254,000	.....	241,080	241,080	.....
51	Wilmington, Del.....	123,956	123,956	.....	113,554	113,554	.....	*10,402	*10,402	.....
52	Trenton, N. J.....	985,434	920,134	65,300	1,318,030	1,294,913	23,117	332,586	374,784	*42,188
53	Camden, N. J.....	330,750	281,750	49,000	722,145	653,645	68,500	391,365	371,895	19,500
54	Bridgeport, Conn.....	29,441	29,441	.....	60,504	25,504	35,000	31,063	*3,937	35,000

¹The term "debt" or "debt obligations," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the municipality and not paid during the year.

²Sinking, investment, and public trust funds.

³Constitutes "net or corporate receipts" on account of the principal of the public debt, except where qualified by a footnote (*), in which case the item represents "net or corporate payments."

⁴Excess of payments over receipts.

TABLE 9.—PAYMENTS AND RECEIPTS ON ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAYMENTS FOR REDEMPTION OR CANCELLATION OF DEBT OBLIGATIONS.			RECEIPTS FROM DEBT OBLIGATIONS ISSUED.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	To public.	To city funds. ²	Total.	From public.	From city funds. ²	Total.	From public. ³	From city funds. ³
55	Troy, N. Y.	\$864,135	\$864,135		\$803,838	\$803,838		\$60,297	\$60,297	
56	Lynn, Mass.	968,891	767,591	\$201,300	965,025	765,025	\$200,000	\$3,866	\$2,566	\$1,300
57	Des Moines, Iowa	84,624	84,624		87,314	87,314		2,690	2,690	
58	New Bedford, Mass.	1,540,139	1,427,139	113,000	1,750,028	1,750,028		210,489	323,489	\$113,000
59	Oakland, Cal.	123,733	123,733		1,063,439	1,063,439		939,706	939,706	
60	Springfield, Mass.	639,504	639,504		690,050	690,050		50,546	50,546	
61	Lawrence, Mass.	1,343,561	1,257,561	86,000	1,164,882	1,144,932	19,950	\$178,679	\$112,629	\$66,050
62	Somerville, Mass.	925,027	925,027		866,541	866,541		\$58,486	\$58,486	
63	Savannah, Ga.	88,486	88,486		24,030	24,030		\$64,456	\$64,456	
64	Hohoken, N. J.	148,804	136,304	12,500	137,349	137,349		\$11,455	1,045	\$12,500
65	Peoria, Ill.	110,454	106,954	3,500	197,833	189,733	8,100	87,379	82,779	4,600
66	Duluth, Minn.	36,738	34,738	2,000	54,507	52,507	2,000	17,769	17,769	
67	Evansville, Ind.	57,552	57,552		49,498	49,498		\$8,054	\$8,054	
68	Utica, N. Y.	313,358	313,358		432,345	432,345		118,987	118,987	
69	Manchester, N. H.	287,393	287,393		260,154	260,154		\$27,239	\$27,239	
70	San Antonio, Tex.	66,034	66,034		129,472	129,472		63,438	63,438	
71	Elizabeth, N. J.	220,784	220,784		192,749	167,749	25,000	\$28,035	\$53,035	25,000
72	Yonkers, N. Y.	636,236	603,236	33,000	924,100	924,100		287,864	320,864	\$33,000
73	Waterbury, Conn.	245,581	244,581	1,000	353,564	301,564	52,000	107,983	56,983	51,000
74	Salt Lake City, Utah.	107,670	107,670		95,152	95,152		\$12,518	\$12,518	
75	Kansas City, Kans.	504,314	504,314		388,536	388,536		\$115,778	\$115,778	
76	Erie, Pa.	67,499	67,499		143,649	138,149	5,500	76,150	70,650	5,500
77	Wilkesbarre, Pa.	43,659	43,659		9,114	9,114		\$34,545	\$34,545	
78	Norfolk, Va.	209,836	188,836	21,000	540,705	460,705	80,000	330,869	271,839	59,030
79	Charleston, S. C.	5,000	5,000					\$5,000	\$5,000	
80	Schenectady, N. Y.	472,455	472,455		838,446	717,446	121,000	365,991	244,991	121,000
81	Houston, Tex.	205,553	205,553		460,937	460,937		255,384	255,384	
82	Harrisburg, Pa.	394,280	367,880	26,400	586,953	480,953	106,000	192,673	113,673	79,000
83	Portland, Me.	500,000	500,000		507,506	500,000	7,506	7,506		7,506
84	Youngstown, Ohio.	121,866	109,446	12,420	243,982	186,358	57,624	122,116	76,912	45,204

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$151,387	\$116,387	\$35,000	\$235,724	\$235,724		\$84,337	\$119,337	\$35,000
86	Holyoke, Mass.	824,100	730,500	93,600	672,299	647,299	\$25,000	\$151,801	\$83,201	\$68,600
87	Fort Wayne, Ind.	54,149	49,190	4,959	101,554	40,236	61,318	47,405	\$8,954	\$5,359
88	Tacoma, Wash.	248,459	213,389	35,070	268,715	261,637	7,078	20,256	48,248	\$27,992
89	Akron, Ohio.	182,130	156,030	26,100	529,456	353,802	175,654	347,326	197,772	149,554
90	Saginaw, Mich.	221,640	221,640		524,193	524,193		302,553	302,553	
91	Brockton, Mass.	707,524	705,524	2,000	954,000	949,000	5,000	246,476	245,476	3,000
92	Lincoln, Nehr.	443,611	441,365	2,246	441,481	440,630	851	\$2,130	7,735	\$1,395
93	Covington, Ky.	185,274	185,274		161,395	161,395		\$23,879	\$23,879	
94	Lancaster, Pa.	50,000	50,000		312,792	312,792		262,792	262,792	
95	Spokane, Wash.	435,246	435,246		816,226	816,226		380,980	380,980	
96	Birmingham, Ala.	290,473	290,473		517,286	517,286		226,813	226,813	
97	Altoona, Pa.	32,568	32,568		89,334	89,334		56,766	56,766	
98	Pawtucket, R. I.	1,226,452	1,220,452	6,000	1,534,846	1,434,846	100,000	308,394	214,394	94,000
99	Binghamton, N. Y.	36,649	36,649		33,506	33,506		\$3,143	\$3,143	
100	Augusta, Ga.	232,400	232,400		256,658	256,658		24,258	24,258	
101	South Bend, Ind.	115,395	115,395		204,329	204,329		88,934	88,934	
102	Mobile, Ala.	123,772	123,772		460,429	460,429		336,657	336,657	
103	Johnstown, Pa.	13,902	13,502	400	3,352	3,352		\$10,550	\$10,150	\$400
104	Des Moines, Iowa	137,869	137,869		115,390	115,390		\$22,479	\$22,479	
105	Springfield, Ohio.	181,500	168,769	12,731	226,696	175,710	50,986	45,196	6,941	38,255
106	Wheeling, W. Va.	120,747	120,747		191,535	191,535		70,788	70,788	
107	McKeesport, Pa.	117,829	117,829		223,480	223,480		105,651	105,651	
108	Bayonne, N. J.	206,513	199,513	7,000	255,663	165,913	89,750	49,150	\$33,600	82,750
109	Butte, Mont.	46,238	46,238		66,792	66,792		20,554	20,554	
110	Allentown, Pa.	46,684	45,984	700	49,565	49,565		2,881	3,581	\$700
111	Sioux City, Iowa.	94,356	94,356		39,515	39,515		\$54,841	\$54,841	
112	Terre Haute, Ind.	129,919	129,767	152	41,907	41,907		\$83,012	\$87,860	\$152
113	Topeka, Kans.	71,193	71,193		837,941	837,941		766,748	766,748	
114	Davenport, Iowa.	33,769	33,769		130,675	130,675		96,906	96,906	
115	Montgomery, Ala.	10,401	10,401		385,356	385,356		374,955	374,955	
116	Quincy, Ill.	70,437	70,437		26,385	26,385		\$44,052	\$44,052	
117	East St. Louis, Ill.	105,649	105,649		414,573	414,573		308,924	308,924	
118	Haverhill, Mass.	309,174	280,174	29,000	303,982	299,982	4,000	\$4,192	19,908	\$25,000
119	Little Rock, Ark.	48,664	47,764	900	113,238	113,238		64,574	65,474	\$900

¹ The term "debt" or "debt obligations," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the municipality and not paid during the year.

² Sinking, investment, and public trust funds.

³ Constitutes "net or corporate receipts" on account of the principal of the public debt, except where qualified by a footnote (4), in which case the item represents "net or corporate payments."

⁴ Excess of payments over receipts.

TABLE 9.—PAYMENTS AND RECEIPTS ON ACCOUNT OF THE PRINCIPAL OF THE PUBLIC DEBT: ¹ 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAYMENTS FOR REDEMPTION OR CANCELLATION OF DEBT OBLIGATIONS.			RECEIPTS FROM DEBT OBLIGATIONS ISSUED.			EXCESS OF RECEIPTS OVER PAYMENTS.		
		Total.	To public.	To city funds. ²	Total.	From public.	From city funds. ²	Total.	From public. ³	From city funds. ³
120	Springfield, Ill.	\$151,141	\$150,941	\$200	\$256,594	\$254,594	\$2,000	\$105,453	\$103,653	\$1,800
121	York, Pa.	14,327	14,327	.....	59,501	59,501	.....	45,174	45,174	.....
122	Salem, Mass.	838,821	626,525	212,296	601,613	601,613	.....	*237,208	*24,912	*212,296
123	Malden, Mass.	453,760	451,160	2,600	446,783	446,783	.....	*6,977	*4,377	*2,600
124	Chester, Pa.	389,500	380,800	8,700	400,568	327,068	72,900	11,068	*53,132	64,200
125	Chelsea, Mass.	431,799	359,625	72,174	458,957	324,870	134,087	27,158	*34,755	61,913
126	Newton, Mass.	1,149,171	914,784	234,387	1,173,789	896,069	277,720	24,618	*18,715	43,333
127	Passaic, N. J.	118,746	118,746	.....	81,204	81,204	.....	*37,542	*37,542	.....
128	Elmira, N. Y.	97,492	97,492	.....	49,067	49,067	.....	*48,425	*48,425	.....
129	Atlantic City, N. J.	142,030	138,030	4,000	187,036	156,036	31,000	45,006	18,006	27,000
130	Superior, Wis.	497,048	490,048	7,000	466,922	455,619	11,303	*30,126	*34,429	4,303
131	Knoxville, Tenn.	75,750	75,750	.....	124,750	124,750	.....	49,000	49,000	.....
132	Newcastle, Pa.	64,516	64,516	.....	129,760	129,760	.....	65,244	65,244	.....
133	Rockford, Ill.	253,050	252,559	500	328,598	328,098	500	75,539	75,539	.....
134	Jacksonville, Fla.	8,457	8,457	.....	.....	.....	.....	*8,457	*8,457	.....
135	South Omaha, Nebr.	168,209	168,209	.....	373,493	373,493	.....	205,284	205,284	.....
136	Fitchburg, Mass.	1,080,579	1,005,629	74,950	1,034,679	968,899	65,780	*45,900	*36,730	*9,170
137	Galveston, Tex.	986,440	57,440	929,000	357,798	54,798	303,000	*628,642	*2,642	*626,000
138	Macon, Ga.	129,561	126,561	3,000	83,000	83,000	.....	*46,561	*43,561	*3,000
139	Canton, Ohio.	104,579	103,579	1,000	305,811	292,943	12,868	201,232	189,364	11,868
140	Joplin, Mo.	36,509	36,509	.....	65,353	65,353	.....	28,844	28,844	.....
141	Auburn, N. Y.	163,529	163,529	.....	185,081	185,081	.....	21,552	21,552	.....
142	Wichita, Kans.	18,678	18,678	.....	136,956	136,956	.....	118,278	118,278	.....
143	Racine, Wis.	42,856	42,856	.....	54,808	54,808	.....	11,952	11,952	.....
144	Woonsocket, R. I.	910,000	890,000	30,000	1,051,375	1,051,375	.....	141,375	171,375	*30,000
145	Joliet, Ill.	319,838	319,838	.....	242,169	242,169	.....	*77,669	*77,669	.....
146	Taunton, Mass.	420,384	329,384	91,000	444,841	343,181	101,660	24,457	13,797	10,660
147	Chattanooga, Tenn.	24,242	24,242	.....	44,556	44,556	.....	20,314	20,314	.....
148	Sacramento, Cal.	2,200	2,200	.....	.....	.....	.....	*2,200	*2,200	.....
149	Oshkosh, Wis.	38,282	38,282	.....	29,036	29,036	.....	*9,246	*9,246	.....
150	La Crosse, Wis.	12,306	12,306	.....	94,999	94,999	.....	82,693	82,693	.....
151	Council Bluffs, Iowa.	47,754	47,754	.....	29,630	29,630	.....	*18,124	*18,124	.....

¹ The term "debt" or "debt obligations," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the municipality and not paid during the year.

² Sinking, investment, and public trust funds.

³ Constitutes "net or corporate receipts" on account of the principal of the public debt, except where qualified by a footnote (*), in which case the item represents "net or corporate payments."

* Excess of payments over receipts.

TABLE 10.—RECEIPTS FROM GENERAL REVENUES¹ AND

[For a list of the cities in each state arranged alphabetically]

City num- ber.	CITY OR MUNICIPALITY.	Total gen- eral revenue receipts.	RECEIPTS FROM TAXES.								General revenue receipts from fines and forfeits.
			For general revenues.							For other civil divi- sions (tem- porary re- ceipts from taxes). ²	
			Total general revenue re- ceipts from taxes.	From general property taxes.				From special property and business taxes.	From poll taxes.		
				Total.	General levies.	Specific levies.	Penalties and collectors' fees.				
	Grand total.....	\$360,137,031	\$298,860,055	\$288,489,068	\$279,761,720	\$5,995,880	\$2,731,468	\$9,325,788	\$1,045,199	\$17,801,055	\$2,757,382
	Group I.....	221,239,474	190,249,799	184,026,205	180,747,340	1,576,681	1,702,184	6,032,970	190,624	8,880,623	1,332,433
	Group II.....	64,744,913	48,460,198	46,957,984	43,709,368	2,774,722	473,594	1,285,423	216,791	3,937,337	425,118
	Group III.....	42,796,939	35,260,955	33,540,886	31,780,856	1,473,950	286,080	1,341,800	378,269	3,313,377	498,034
	Group IV.....	31,355,705	24,889,103	23,963,993	23,524,156	170,527	269,310	665,595	259,515	1,669,718	501,797

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$90,225,445	\$81,058,406	\$78,262,710	\$77,058,887		\$1,203,823	\$2,795,696		\$556,542	\$665,790
2	Chicago, Ill.....	25,028,197	19,709,276	19,541,163	19,541,163			168,113			192,743
3	Philadelphia, Pa.....	22,723,596	17,901,569	17,814,575	17,735,921		78,654	33,681	\$53,313	1,600,201	43,079
4	St. Louis, Mo.....	12,119,845	10,060,060	9,152,587	9,141,593		11,004	907,463		905,121	128,518
5	Boston, Mass.....	20,669,553	19,168,102	17,559,225	17,415,312		143,913	1,509,241	99,636	1,389,572	110,714
6	Baltimore, Md.....	7,683,418	6,764,806	6,359,305	6,037,507	\$190,634	130,864	405,501			6,963
7	Cleveland, Ohio.....	6,113,928	5,210,165	5,210,165	4,911,067	299,098					6,803
8	Buffalo, N. Y.....	5,543,630	4,709,856	4,645,494	4,620,448		25,046	64,392			9,667
9	San Francisco, Cal.....	7,145,491	5,620,157	5,611,317	5,611,317		8,840			3,197,183	37,384
10	Pittsburg, Pa.....	6,412,422	5,480,229	5,462,655	4,785,070	670,680	6,905	17,574			64,532
11	Cincinnati, Ohio.....	4,426,164	3,593,624	3,593,624	3,593,624						11,031
12	Detroit, Mich.....	4,797,058	4,125,188	4,125,188	4,086,341		38,847				9,571
13	Milwaukee, Wis.....	4,210,230	3,261,905	3,130,596	2,711,898	416,269	2,429	131,309		1,142,004	23,995
14	New Orleans, La.....	4,140,497	3,586,426	3,548,751	3,496,892		51,859		37,675		21,652

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$10,390,251	\$4,043,345	\$3,596,931	\$3,560,746		\$36,185	\$446,414		\$64,587	\$89,665
16	Newark, N. J.....	3,724,698	2,866,531	2,804,956	2,770,027		34,929	26,575	\$35,000	1,117,340	13,947
17	Minneapolis, Minn.....	3,631,878	2,884,028	2,884,028	2,679,350	\$202,145	2,533				25,046
18	Jersey City, N. J.....	2,905,699	2,313,725	1,966,336	1,868,309		98,027	343,889	3,500	819,773	6,265
19	Louisville, Ky.....	3,103,149	2,553,882	2,553,882	2,519,782		34,100				2,273
20	Indianapolis, Ind.....	2,366,224	1,920,475	1,920,475	1,920,475						14,216
21	Providence, R. I.....	3,299,368	3,017,823	2,994,701	2,979,814		14,887		23,122	311,442	4,453
22	St. Paul, Minn.....	2,524,584	1,999,774	1,999,774	1,733,754	252,320	13,700				25,351
23	Rochester, N. Y.....	2,534,113	2,226,781	2,164,982	2,139,063		25,919	61,799			13,251
24	Kansas City, Mo.....	2,579,452	2,115,379	2,115,379	2,008,135	104,952	7,292				37,615
25	Toledo, Ohio.....	2,047,276	1,795,570	1,795,570	1,795,570						9,334
26	Denver, Colo.....	3,587,870	3,201,764	3,201,764	2,124,801	1,045,027	31,936			477,097	12,104
27	Allentown, Pa.....	2,062,571	1,734,191	1,732,721	1,204,919	526,688	1,114	1,470			13,186
28	Columbus, Ohio.....	1,823,812	1,621,539	1,621,539	1,621,539						8,232
29	Worcester, Mass.....	2,387,334	2,196,790	1,874,719	1,857,296		17,423	258,565	63,506	249,678	6,321
30	Los Angeles, Cal.....	2,688,984	1,708,897	1,708,897	1,426,519	273,158	9,220				34,740
31	Memphis, Tenn.....	1,411,068	1,215,092	1,215,092	999,554		732				6,817
32	Omaha, Nebr.....	1,995,983	1,446,648	1,446,648	1,379,905		66,743				5,687
33	New Haven, Conn.....	1,632,852	1,315,596	1,315,024	1,265,591	36,719	12,714	41,311	2,261	61,087	16,760
34	Syracuse, N. Y.....	1,982,278	1,744,358	1,699,966	1,685,349		14,617	44,392		227,191	4,676
35	St. Joseph, Mo.....	820,186	619,427	619,427	617,331		2,096				10,188
36	Scranton, Pa.....	1,053,894	765,810	732,495	601,304	119,207	11,984		33,315		11,825
37	Paterson, N. J.....	1,294,480	933,428	922,916	895,113		27,803	3,670	6,842	397,298	3,412
38	Fall River, Mass.....	1,503,386	1,326,370	1,219,787	1,209,847		9,940	57,338	49,245	211,844	7,069
39	Portland, Oreg.....	1,393,523	849,975	849,975	849,975						42,685

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$1,236,913	\$894,788	\$866,918	\$854,144		\$12,774	\$17,562	\$10,308		\$59,702
41	Albany, N. Y.....	1,306,099	1,111,957	1,061,831	1,060,662	\$1,169		50,126		\$188,459	1,778
42	Cambridge, Mass.....	1,875,996	1,861,424	1,632,147	1,638,862		13,285	167,727	41,550	196,027	4,387
43	Seattle, Wash.....	1,020,788	1,050,366	1,050,366	1,050,366						40,453
44	Grand Rapids, Mich.....	1,072,571	923,283	923,283	912,873		10,410			231,493	6,635
45	Dayton, Ohio.....	1,212,060	1,065,330	1,065,330	1,065,330						5,954
46	Lowell, Mass.....	1,575,338	1,414,609	1,273,678	1,240,352		33,326	102,597	38,334	147,848	13,949
47	Hartford, Conn.....	1,719,023	1,584,991	1,346,084	1,103,797	242,287		238,152	755	32,954	9,442
48	Reading, Pa.....	801,011	695,835	664,196	658,676		5,520	6,157	25,482		550
49	Richmond, Va.....	1,379,211	1,192,154	1,188,573	1,186,409		2,164		3,561		5,942
50	Nashville, Tenn.....	922,200	637,541	637,541	630,068		7,473				26,141
51	Wilmington, Del.....	638,549	592,796	591,781	589,339		2,442	1,015			5,943
52	Trenton, N. J.....	801,507	553,282	545,977	529,173		16,804	7,305		301,614	4,306
53	Camden, N. J.....	871,640	579,787	555,016	541,787		13,229	18,697	6,074	268,478	3,995
54	Bridgeport, Conn.....	1,097,265	905,982	887,736	891,060	496,676		18,246		26,417	10,586

¹Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.

SPECIFIED ACCOMPANYING TEMPORARY RECEIPTS: 1904.

and the number assigned to each, see page 37.]

RECEIPTS FROM LICENSES AND PERMITS.							GENERAL REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, AND DONATIONS.					Miscellaneous general revenue receipts.	City number.
For general revenues.						For other civil divisions (temporary receipts from licenses, fines, etc.). ¹	Total.	From subventions and grants from other civil divisions.		From donations from private individuals.			
Total.	From liquor licenses and taxes.	From other business licenses.	From dog licenses.	From general licenses.	From departmental permits.			For schools.	For other purposes.	For expenses.	For outlays.		
\$35,345,842	\$28,837,420	\$5,104,038	\$446,382	\$144,884	\$813,118	\$1,262,312	\$23,022,108	\$12,944,090	\$7,201,445	\$1,585,011	\$1,290,962	\$151,644	
20,757,875	17,630,215	2,304,747	214,200	52,759	555,954	626,923	8,773,961	5,880,682	1,384,833	1,074,622	433,824	125,405	
6,636,224	5,293,481	1,000,443	117,111	66,352	158,837	294,300	9,216,420	3,075,179	5,683,805	136,794	320,582	6,953	
4,379,296	3,351,472	888,579	68,127	12,661	58,457	213,898	2,646,369	2,266,068	85,052	175,241	120,008	12,285	
3,572,447	2,562,252	910,269	46,944	13,112	39,870	127,191	2,385,358	1,722,761	47,695	198,354	416,548	7,000	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$6,507,046	\$5,914,807	\$426,822	.....	.....	\$165,417	.....	\$1,897,021	\$1,419,615	.....	\$477,406	.....	\$97,182	1
4,561,635	3,814,005	545,865	\$113,906	.....	87,859	.....	562,614	338,464	.....	\$106,325	.....	1,929	2
2,217,162	1,835,000	177,485	.....	\$3,469	201,208	.....	2,561,795	998,558	\$1,245,076	318,111	50	7	3
1,634,528	1,307,295	261,652	18,091	26,761	20,729	\$278,293	289,406	230,120	.....	.....	59,286	7,333	4
1,155,676	1,093,137	31,925	25,915	871	3,828	348,630	235,061	.....	12,100	56,178	166,783	.....	5
530,127	431,524	74,604	15,805	.....	8,194	.....	379,658	371,658	8,000	.....	.....	1,864	6
550,271	526,120	19,112	.....	497	4,542	.....	346,689	198,024	52,023	6,342	89,700	.....	7
658,033	615,241	30,599	.....	2,221	9,972	.....	166,044	141,744	400	23,900	.....	.....	8
544,807	264,600	235,534	9,594	9,774	25,305	.....	942,991	919,934	5,976	17,081	.....	152	9
621,727	508,712	106,736	5,263	1,016	.....	.....	243,926	237,696	.....	6,080	150	2,008	10
541,790	418,257	110,777	2,152	4,054	6,550	.....	275,941	211,935	54,136	9,870	.....	3,778	11
354,619	324,727	23,868	4,930	1,094	1,094	.....	304,618	277,045	7,122	20,451	.....	3,062	12
462,010	417,190	17,500	17,662	9,658	9,658	.....	454,722	430,275	.....	24,447	.....	7,598	13
418,444	159,600	242,268	882	4,096	11,598	.....	113,475	105,014	.....	8,431	30	500	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$620,736	\$458,849	\$129,292	\$17,813	.....	\$14,782	\$20,256	\$5,636,503	.....	\$5,621,763	\$14,740	.....	\$2	15
410,137	360,200	31,644	.....	.....	18,293	.....	434,083	\$414,659	.....	\$19,424	.....	.....	16
443,319	402,867	20,663	3,899	\$6,671	9,219	.....	277,906	160,414	.....	60	\$117,432	1,579	17
313,626	274,014	8,689	2,121	.....	28,802	.....	272,083	262,118	.....	9,965	.....	.....	18
287,506	136,465	133,431	7,480	10,130	.....	.....	259,488	156,513	.....	2,275	100,700	.....	19
238,080	183,850	8,870	5,000	.....	.....	.....	193,453	184,252	.....	9,201	.....	.....	20
233,662	185,145	32,764	12,483	40,360	3,270	67,041	43,319	32,399	.....	10,920	.....	111	21
400,196	379,000	16,678	1,212	.....	3,306	.....	98,076	98,076	.....	.....	.....	1,187	22
203,892	192,812	5,304	5,776	.....	.....	.....	90,189	74,276	.....	15,913	.....	.....	23
334,923	160,897	151,744	9,735	3,518	9,029	.....	91,202	91,202	.....	.....	.....	333	24
145,128	134,346	8,373	92	.....	2,317	.....	97,244	95,417	.....	1,827	.....	.....	25
328,062	255,380	54,349	5,302	3,149	9,852	.....	45,940	45,029	.....	911	.....	.....	26
212,812	176,025	28,770	1,423	283	6,311	.....	99,410	99,410	.....	.....	.....	2,972	27
129,371	111,620	7,381	2,045	.....	8,325	.....	64,670	64,552	.....	118	.....	.....	28
161,358	151,614	5,944	3,155	645	.....	57,576	22,849	.....	8,462	6,387	8,000	16	29
430,711	256,995	145,234	9,670	.....	18,812	25	514,613	509,748	1,548	3,317	.....	23	30
82,068	19,550	57,838	.....	.....	4,680	.....	107,091	107,091	.....	.....	.....	.....	31
465,272	455,000	13,986	3,062	.....	3,224	.....	88,285	45,617	39,845	2,823	.....	91	32
176,590	161,244	2,913	4,370	1,037	6,826	.....	81,106	58,275	5,206	17,625	.....	.....	33
159,651	146,946	7,214	5,491	.....	.....	.....	73,593	58,560	100	14,933	.....	.....	34
112,593	81,427	26,990	1,472	.....	2,704	91,822	77,339	51,677	.....	.....	25,000	639	35
191,019	174,000	7,021	4,755	.....	4,643	.....	85,240	85,240	.....	.....	65,000	.....	36
153,767	136,750	9,177	5,258	.....	2,482	.....	203,873	138,873	.....	.....	4,450	.....	37
158,556	154,685	3,312	.....	559	.....	57,580	11,391	.....	6,941	.....	.....	.....	38
253,389	163,800	82,262	5,397	.....	1,930	.....	247,474	241,781	.....	5,693	.....	.....	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$229,515	\$103,863	\$124,836	\$816	.....	.....	.....	\$52,908	\$50,992	.....	\$1,000	\$916	.....	40
153,365	143,134	3,791	3,720	.....	\$2,720	.....	38,709	33,234	.....	5,475	.....	\$290	41
2,806	2,167	2,167	.....	\$552	43	.....	7,379	.....	\$4,752	2,627	.....	.....	42
281,819	250,390	27,200	3,014	981	234	\$4,939	248,150	214,650	.....	.....	33,500	.....	43
68,022	49,263	10,230	2,858	.....	5,671	.....	74,631	70,350	1,931	2,350	.....	.....	44
95,131	78,239	15,361	1,000	.....	531	.....	45,645	45,645	.....	.....	.....	.....	45
132,630	128,925	2,713	.....	.....	992	46,845	14,150	.....	7,100	7,050	.....	.....	46
76,623	70,329	2,332	2,998	852	92	.....	47,967	41,809	.....	6,158	.....	.....	47
74,544	67,610	2,968	.....	.....	3,766	.....	30,282	30,282	.....	.....	.....	.....	48
142,726	62,322	75,250	5,154	.....	.....	.....	38,338	38,338	.....	.....	.....	51	49
111,214	18,720	87,186	.....	3,130	2,178	.....	147,304	147,304	.....	.....	.....	.....	50
2,970	.....	666	2,304	.....	.....	.....	36,840	36,840	.....	.....	.....	.....	51
122,374	107,900	6,742	4,850	.....	2,882	.....	115,402	114,877	.....	525	.....	6,053	52
130,478	123,325	2,788	.....	.....	4,165	.....	157,380	102,230	.....	.....	55,150	.....	53
137,780	129,523	1,382	4,722	.....	2,133	.....	42,937	40,555	2,339	243	.....	.....	54

¹Not revenue, and hence not included in "total general revenue receipts."²Of this amount \$18,455 is from service transfers.

TABLE 10.—RECEIPTS FROM GENERAL REVENUES¹ AND

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total general revenue receipts.	RECEIPTS FROM TAXES.								General revenue receipts from fines and forfeits.
			For general revenues.								
			Total general revenue receipts from taxes.	From general property taxes.				From special property and business taxes.	From poll taxes.	For other civil divisions (temporary receipts from taxes). ²	
				Total.	General levies.	Specific levies.	Penalties and collectors' fees.				
55	Troy, N. Y.	\$1,046,550	\$903,811	\$881,677	\$876,778		\$4,899	\$22,134		\$368	
56	Lynn, Mass.	1,074,516	969,341	872,202	853,142		19,060	61,959	\$35,180	5,170	
57	Des Moines, Iowa.	1,114,378	965,633	965,633	837,128	\$125,328	3,177			20,976	
58	New Bedford, Mass.	1,223,577	1,140,686	1,010,485	1,007,334		3,151	104,881	25,320	6,149	
59	Oakland, Cal.	1,172,173	723,755	723,755	628,342	92,245	3,168			7,165	
60	Springfield, Mass.	1,288,251	1,183,942	1,001,619	992,451		9,168	147,323	35,000	178,415	
61	Lawrence, Mass.	815,500	680,322	629,018	622,461		6,557	33,272	18,032	5,042	
62	Somerville, Mass.	1,091,384	1,079,603	976,532	959,295		17,237	72,351	30,725	4,187	
63	Savannah, Ga.	708,084	532,505	532,505	530,984		1,521			8,858	
64	Hoboken, N. J.	614,803	415,676	388,243	384,077		4,166	26,546	887	1,912	
65	Peoria, Ill.	787,397	646,813	640,657	640,657			6,156		1,781	
66	Duluth, Minn.	958,917	710,274	710,274	710,274					20,594	
67	Evansville, Ind.	608,619	445,557	441,057	440,346		711		4,500	1,825	
68	Utica, N. Y.	764,000	637,295	595,397	595,397		537	41,361		2,614	
69	Manchester, N. H.	704,590	626,666	496,517	491,506		5,011	107,605	22,544	3,615	
70	San Antonio, Tex.	750,403	650,111	644,649	622,632	8,150	13,867		5,462	6,555	
71	Elizabeth, N. J.	677,966	549,435	522,731	509,926		12,805	18,504	8,200	1,521	
72	Yonkers, N. Y.	1,058,310	944,261	940,449	911,369		29,080	3,812		174,852	
73	Waterbury, Conn.	769,713	643,570	635,699	136,428	496,694	2,577	7,134	737	21,511	
74	Salt Lake City, Utah.	967,109	605,408	603,317	603,317				2,091	40,093	
75	Kansas City, Kans.	589,461	454,918	454,918	443,517	11,401				84,155	
76	Erie, Pa.	564,318	454,646	453,029	450,075		2,954	1,617		4,952	
77	Wilkesbarre, Pa.	471,373	362,819	337,828	336,805		1,023	3,408	21,583	3,442	
78	Norfolk, Va.	777,366	577,650	576,181	568,700		7,481		1,469	284	
79	Charleston, S. C.	816,394	518,205	511,309	511,020		289		6,896	22,966	
80	Schenectady, N. Y.	450,286	342,942	335,882	334,108		1,774	7,060		151,790	
81	Houston, Tex.	719,226	611,381	606,071	599,484		6,587		5,310	9,162	
82	Harrisburg, Pa.	578,899	461,903	454,483	449,108		5,375	1,863	5,857	4,884	
83	Portland, Me.	902,274	850,807	780,885	774,407		6,478	47,530	22,392	55	
84	Youngstown, Ohio.	600,831	506,890	506,890	506,890					8,081	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$763,969	\$594,971	\$594,971	\$569,120	\$14,694	\$11,157				\$13,116
86	Holyoke, Mass.	733,241	671,425	599,577	593,777		5,800	\$55,287	\$16,561	\$89,675	5,367
87	Fort Wayne, Ind.	498,283	397,969	393,113	392,357		756		4,856		1,777
88	Tacoma, Wash.	717,901	483,056	483,056	480,062		2,994				31,877
89	Akron, Ohio	623,085	559,352	559,352	559,352						984
90	Saginaw, Mich.	568,768	469,164	469,164	435,964		33,200			108,087	4,458
91	Brockton, Mass.	653,604	637,966	574,640	574,640		11,747	25,079	26,500	66,063	8,730
92	Lincoln, Nebr.	490,900	399,290	391,727	373,253		18,474		7,563		3,091
93	Covington, Ky.	444,266	355,217	355,217	352,713		2,504				10,634
94	Lancaster, Pa.	328,432	252,795	251,850	251,143		816		836		414
95	Spokane, Wash.	724,659	482,106	482,106	481,023		1,083				25,056
96	Birmingham, Ala.	454,498	211,679	186,630	183,603		3,027	18,985	6,064		24,656
97	Altoona, Pa.	376,793	301,635	300,568	300,568			1,067			4,219
98	Pawtucket, R. I.	629,608	575,090	569,754	566,097		3,657		5,336	48,407	1,800
99	Binghamton, N. Y.	480,681	416,408	396,987	392,020		4,967	19,421		127,468	2,838
100	Augusta, Ga.	363,010	282,474	271,826	269,766		2,060	7,538	3,110		5,626
101	South Bend, Ind.	419,447	345,913	345,913	345,913						797
102	Mobile, Ala.	388,591	264,242	264,242	260,027		4,215				11,386
103	Johnstown, Pa.	352,473	254,142	247,081	243,992	3,089		1,061	6,000		9,424
104	Dubuque, Iowa	415,654	359,823	359,823	338,567	20,507	749				11
105	Springfield, Ohio	443,807	393,843	393,843	393,843						2,902
106	Wheeling, W. Va.	395,694	301,254	294,262	293,491		771	3,927	3,065		6,886
107	McKeesport, Pa.	388,179	319,676	318,904	316,023	1,758	1,023	872			9,867
108	Bayonne, N. J.	601,557	492,749	485,189	455,405		29,784	7,560		125,798	2,109
109	Butte, Mont.	658,614	449,309	426,379	421,540		4,839		22,930		27,098
110	Allentown, Pa.	361,644	278,629	249,356	248,560		796	12,504	16,769		2,185
111	Sioux City, Iowa	528,605	427,599	427,599	388,000	37,919	1,680				36,684
112	Terre Haute, Ind.	478,386	369,226	369,226	369,226						2,225
113	Topeka, Kans.	416,101	389,638	389,638	389,638						4,224
114	Davenport, Iowa	534,445	429,735	429,735	405,845	23,324	566				17,969
115	Montgomery, Ala.	286,656	151,974	151,974	149,901		2,073				12,611
116	Quincy, Ill.	391,805	307,079	307,079	304,746		2,333				2,234
117	East St. Louis, Ill.	617,496	424,867	420,124	420,124			4,743			1,485
118	Haverhill, Mass.	525,831	465,729	406,934	396,484		10,450	41,719	17,076	57,200	4,248
119	Little Rock, Ark.	273,499	156,119	156,119	153,724		2,395				32,046

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.

SPECIFIED ACCOMPANYING TEMPORARY RECEIPTS: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

RECEIPTS FROM LICENSES AND PERMITS.							GENERAL REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, AND DONATIONS.					Miscellaneous general revenue receipts.	City number.
For general revenues.						For other civil divisions (temporary receipts from licenses, fines, etc.). ²	Total.	From subventions and grants from other civil divisions.		From donations from private individuals.			
Total.	From liquor licenses and taxes.	From other business licenses.	From dog licenses.	From general licenses.	From departmental permits.			For schools.	For other purposes.	For expenses.	For outlays.		
\$108,612	\$106,936	\$1,185	\$491				\$33,759	\$33,120		\$639			55
87,419	82,862	4,128		\$429		\$30,820	12,586		\$3,169		\$9,417		56
102,938	90,864	8,691	2,225		\$1,158		24,831	24,831					57
67,692	64,993	2,019			680	25,330	9,050	1,562	2,286	5,202			58
132,811	102,855	23,700	4,697		1,549		305,763	304,206		1,557		\$2,679	59
79,873	77,699	2,174				30,443	19,410		19,410				60
121,187	120,317	870				42,413	8,949		2,999	5,950			61
1,571	26	1,133		352	60	4,330	6,018		4,993	25	1,000		62
166,196	52,110	112,123	1,963				525			500	25		63
107,192	99,000	4,991	2,300		901		90,023	90,023					64
119,901	111,750	4,888	1,202		2,061		18,902	11,110		7,792			65
179,512	171,000	6,698	1,721		93		47,290	47,290				1,247	66
80,382	70,457	2,671	1,439	5,815			80,855	79,973		882			67
94,864	94,208	656					29,227	29,227					68
61,024	54,109	2,596	1,671	550	2,098		13,285	3,166		10,119			69
34,599	21,300	10,748	2,551				59,138	57,574		1,564			70
69,882	65,230	1,998	684		1,970		57,128	56,628		500			71
65,257	55,558	1,913	900		6,886		47,258	24,350		2,908	20,000		72
76,940	71,604	364	2,724		2,248		39,111	34,707	4,040	364			73
183,728	124,700	54,541	2,562		1,925		137,880	137,880					74
31,666		28,107	2,847		712		18,722	14,394	4,328				75
60,275	55,600	3,418			1,257		44,445	44,251		194			76
64,787	55,200	6,493	755		2,339		40,325	40,300		25			77
179,717	52,296	125,692	1,116		613		18,416	18,416				1,299	78
86,481		86,331	150				188,553	58,593	25,602	104,358		189	79
86,609	79,629	3,779	3,261				15,652	15,459		193			80
32,460	22,956	6,949	550		2,005		66,223	66,193		30			81
71,492	55,200	11,658	276		4,358		40,620	39,983		637			82
617		617				1,068	50,320	41,843	2,103	6,374		475	83
61,775	59,216	1,816	606		137		24,083	24,083				2	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$29,251	\$15,906	\$12,195	\$1,150				\$126,364	\$51,359		\$5	\$75,000	\$267	85
54,517	53,498	1,019				\$19,990	1,932	1,932					86
25,517	22,300	2,033			\$237		73,020	57,466		554	15,000		87
75,680	65,070	7,689	1,557	\$1,314		7,230	127,338	127,338					88
33,485	32,264	855		17	249		29,127	22,538	\$6,335	254		137	89
47,433	42,629	2,590	2,214				47,506	45,306		1,200	1,000	207	90
2,665		1,825		290	550	3,987	4,243		3,043	1,200			91
64,021	59,500	3,705	38		778		24,498	18,481	6,017				92
31,312	19,521	11,698	33		60		47,103	47,103					93
44,689	31,402	6,261			7,026		30,534	28,619	1,827	88			94
115,455	93,835	19,575	2,045			10,460	102,042	100,301		1,741			95
189,421	57,700	131,412			309		28,742	28,742					96
39,139	22,423	15,142			1,574		31,800	31,800					97
39,948	33,375	3,739	2,462	372		13,780	12,770	10,612		2,158			98
36,569	33,305	1,382	1,882				24,866	23,866	100	900			99
73,477	22,000	49,929	1,548				1,433			1,433			100
19,798	16,800	2,680	121		197		52,939	52,939					101
112,963	16,674	95,175	557	503	54		29,860	29,860					102
59,047	32,760	22,435	959		850		13,182	13,182					103
42,638	40,000	1,491	297				18,129	17,673		456			104
28,933	26,924	1,460			549		21,634	21,634					105
65,920	44,472	21,008	440				28,378	28,378					106
30,258	27,264	2,811			183		64,049	64,049					107
42,650	37,281	476	497		4,396		93,664	93,629		35			108
88,543	49,132	36,932	2,479				31,374	31,374					109
49,456	32,384	15,059	620	216	1,177		12,737	12,737					110
51,585	46,566	4,419	600				48,581	48,146		435			111
58,331	53,505	953	219	3,654			9,512	9,512	2,156				112
10,571		7,034	2,133		1,404		11,668						113
65,847	59,578	3,892	2,366		11		20,894	15,006			5,888		114
104,229	24,600	79,629					17,842	15,842			2,000		115
74,792	71,750	1,513	1,529				7,700	7,700					116
181,566	145,234	35,494	735	103			3,989	3,989				5,589	117
62,901	61,132	1,769				20,512	2,953		2,853	100			118
51,387	23,760	22,927	1,584	2,413	703		33,947	33,947					119

²Not revenue, and hence not included in "total general revenue receipts."

TABLE 10.—RECEIPTS FROM GENERAL REVENUES¹ AND

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total general revenue receipts.	RECEIPTS FROM TAXES.								General revenue receipts from fines and forfeits.
			For general revenues.								
			Total general revenue receipts from taxes.	From general property taxes.				From special property and business taxes.	From poll taxes.	For other civil divisions (temporary receipts from taxes). ²	
				Total.	General levies.	Specific levies.	Penalties and collectors' fees.				
120	Springfield, Ill.	\$476,284	\$372,626	\$372,105	\$372,105			\$521			\$3,144
121	York, Pa.	336,630	269,970	263,504	260,249		\$3,255	928	\$5,538		10,458
122	Salem, Mass.	529,717	519,725	443,148	438,410		4,738	87,447	\$19,130	\$71,186	3,796
123	Malden, Mass.	765,083	593,100	488,565	477,023		11,542	87,085	17,450	58,672	672
124	Chester, Pa.	318,972	267,257	263,532	260,283		3,249	675	3,050		506
125	Chelsea, Mass.	506,987	461,486	422,199	413,485		8,714	22,359	16,928	22,708	4,598
126	Newton, Mass.	1,196,944	1,190,269	1,042,469	1,025,384		17,085	130,350	17,450	119,771	2,077
127	Passaic, N. J.	350,105	232,846	231,758	226,392		5,366	1,088		91,541	2,098
128	Elmira, N. Y.	396,830	330,622	321,519	316,971		4,548	9,103		5,720	651
129	Atlantic City, N. J.	800,591	544,940	541,283	541,283			3,439	218	148,953	2,916
130	Superior, Wis.	425,757	325,798	317,319	314,513	\$2,806		8,479		92,759	6,451
131	Knoxville, Tenn.	297,122	191,894	188,894	188,667		227		3,000		4,374
132	Newcastle, Pa.	331,746	282,392	281,570	279,781		1,789	822			4,000
133	Rockford, Ill.	335,759	267,501	267,501	267,501						1,871
134	Jacksonville, Fla.	364,690	264,870	264,870	194,438	66,430	4,002				9,142
135	South Omaha, Nebr.	369,384	216,020	216,020	206,876		9,144				1,235
136	Fitchburg, Mass.	514,893	500,365	437,542	431,935		5,607	46,573	16,250	56,992	1,669
137	Galveston, Tex.	554,972	423,790	421,160	410,702		10,458		2,630		5,033
138	Macon, Ga.	274,872	184,998	178,815	178,815			4,845	1,338		14,646
139	Canton, Ohio.	454,239	338,141	338,141	338,141						3,366
140	Joplin, Mo.	198,900	145,106	142,148	140,487		1,661	2,958			9,224
141	Auburn, N. Y.	458,827	379,575	366,746	364,386		2,360	12,829		88,996	4,494
142	Wichita, Kans.	291,933	236,020	236,020	233,118		2,902				88,590
143	Racine, Wis.	346,625	292,871	286,902	286,902			5,969		42,199	638
144	Woonsocket, R. I.	283,841	245,398	243,002	239,700		3,302		2,396	23,789	226
145	Joliet, Ill.	494,184	338,611	338,611	336,067		2,544				
146	Taunton, Mass.	509,784	455,590	380,781	378,716		2,065	59,959	14,850	70,390	2,242
147	Chattanooga, Tenn.	359,124	214,834	214,834	214,834						9,726
148	Sacramento, Cal.	530,073	341,702	341,702	341,578		124				2,845
149	Oshkosh, Wis.	325,247	278,911	274,377	274,377			4,534		52,101	2,326
150	La Crosse, Wis.	303,431	224,390	218,521	217,809		712	5,869		101,243	3,575
151	Council Bluffs, Iowa.	321,977	285,342	282,721	282,721				2,621		11,174

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.² Not revenue, and hence not included in "total general revenue receipts."

SPECIFIED ACCOMPANYING TEMPORARY RECEIPTS: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

RECEIPTS FROM LICENSES AND PERMITS.							GENERAL REVENUE RECEIPTS FROM SUBVENTIONS, GRANTS, AND DONATIONS.							Miscellaneous general revenue receipts.	City number.
For general revenues.						For other civil divisions (temporary receipts from licenses, fines, etc.). ²	Total.	From subventions and grants from other civil divisions.		From donations from private individuals.					
Total.	From liquor licenses and taxes.	From other business licenses.	From dog licenses.	From general licenses.	From departmental permits.			For schools.	For other purposes.	For expenses.	For outlays.				
\$90,651	\$84,658	\$5,334			\$659		\$6,863	\$6,253		\$610			120		
25,314	13,482	9,105	\$618	\$102	2,007		30,888	30,888					121		
982		803		179		\$2,284	5,214	1,789	\$3,200	225			122		
683	22	478		183		2,371	170,628		2,029	168,599			123		
24,281	19,054	3,008	977		1,242		26,928	26,928					124		
40,503	37,158	1,138	1,979	228		11,056	400		400				125		
775	16	606		153		3,649	3,823	3,203	400	220			126		
63,078	56,936	1,587	1,303		3,252		52,083	48,083			\$4,000		127		
44,744	41,672	1,179	414	1,479			20,813	19,994		819			128		
136,657	89,250	40,883	653		5,871		116,078	47,749		2,254	66,075		129		
73,930	71,500	1,756	674				19,299	19,299				\$279	130		
58,942	21,600	37,342					41,912	41,912					131		
22,745	12,400	9,276	235	614	220		22,609	22,609					132		
55,832	53,267	2,565					10,555	5,335	5,163	67			133		
50,678	18,450	31,637	591				40,000				40,000		134		
98,997	93,000	4,964	693		440		63,132	21,475	6,657		25,000		135		
1,145	2	983		158	2	2,188	11,714	2,759	8,955	50			136		
30,115	17,375	11,463	658	619			95,705	28,670			66,985	329	137		
75,228	33,125	42,103											138		
31,905	30,764	625			616		80,827	20,822		5	60,000		139		
30,929	14,565	15,866	498			4,844	13,641	13,292		349			140		
58,885	57,963	826		96			15,767	15,435		332		106	141		
7,412		5,432	1,257		723		9,911	7,933	1,978				142		
80,377	27,750	684	1,943				22,739	22,739					143		
29,022	25,165	2,221	1,354	282		8,329	9,195	9,195					144		
143,213	140,000	2,067	788		358		12,360	9,000		3,360			145		
42,044	40,996	911		137		16,096	9,908		2,528	1,780	5,600		146		
40,564	22,000	18,564					94,000	44,000			50,000		147		
92,237	54,056	26,268	1,034		879		93,289	93,039	250				148		
25,462	25,000	378			84	415	18,548	18,548					149		
33,705	31,000	875	1,692		138		41,761	41,761					150		
17,468	15,382	1,236	671		179		7,930	7,750		180		63	151		

² Of this amount \$190 is from service transfers.⁴ Of this amount \$171 is from service transfers.

TABLE 11.—RECEIPTS FROM COMMERCIAL REVENUES:¹ 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	Total commercial revenue receipts.	RECEIPTS FROM MUNICIPAL SERVICE INCOME.								Net interest receipts (municipal investment income). ⁴	Receipts of municipal industries (municipal industrial income). ⁵
			Total.	From special assessments.			From privileges.			Departmental receipts. ³		
				Total.	Original assessment.	Interest, penalties, and fees. ²	Total.	Public service privileges.	Minor privileges.			
	Grand total.....	\$112,286,827	\$50,689,175	\$36,069,582	\$34,672,199	\$1,397,683	\$3,535,216	\$3,107,598	\$427,618	\$11,084,077	\$7,160,650	\$54,437,002
	Group I.....	67,425,387	27,908,468	18,608,358	17,708,052	900,306	2,334,737	1,916,367	418,370	6,965,373	5,611,187	33,905,732
	Group II.....	20,339,779	11,187,185	8,722,953	8,402,948	320,005	697,839	692,971	4,868	1,766,393	672,970	8,479,624
	Group III.....	14,038,523	7,266,018	5,560,835	5,471,863	88,972	346,164	342,009	4,155	1,359,019	510,415	6,912,090
	Group IV.....	9,833,138	4,327,504	3,177,736	3,089,336	88,400	156,476	156,251	225	993,292	366,078	5,139,556

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$22,288,123	\$8,614,051	\$6,509,659	\$5,983,038	\$526,621	\$685,863	\$423,809	\$261,994	\$1,418,529	\$205,061	\$13,369,011
2	Chicago, Ill.....	10,303,069	5,008,320	4,256,724	3,989,157	267,567	238,858	155,071	83,787	512,738	738,180	4,556,569
3	Philadelphia, Pa.....	8,456,739	2,197,758	270,907	248,061	22,246	115,579	115,579	.....	1,811,272	1,887,929	4,371,052
4	St. Louis, Mo.....	6,437,551	3,876,353	3,204,696	3,203,216	1,480	281,785	277,610	4,175	389,872	364,316	2,196,882
5	Boston, Mass.....	4,708,007	1,534,826	411,674	363,366	48,308	67,403	67,403	.....	1,055,749	136,161	3,037,020
6	Baltimore, Md.....	1,855,717	557,248	15,780	15,780	.....	377,454	337,213	40,241	164,014	299,269	999,200
7	Cleveland, Ohio.....	2,604,119	1,332,866	923,935	923,935	.....	97,603	97,603	.....	311,328	286,476	984,777
8	Buffalo, N. Y.....	1,608,919	802,753	438,578	409,444	29,134	112,274	112,274	.....	251,506	23,012	843,149
9	San Francisco, Cal.....	1,187,533	1,134,333	738,206	738,206	.....	35,113	33,937	1,176	411,014	3,200	.....
10	Pittsburg, Pa.....	1,985,829	735,301	582,959	582,959	.....	34,213	7,216	26,997	118,129	109,336	1,141,192
11	Cincinnati, Ohio.....	3,061,915	781,016	425,160	425,160	.....	233,049	233,049	.....	122,807	1,289,654	991,245
12	Detroit, Mich.....	1,412,032	591,713	384,806	379,958	4,948	42,683	42,683	.....	164,124	110,666	709,653
13	Milwaukee, Wis.....	1,045,591	513,658	445,174	445,172	2	.....	.....	.....	68,484	25,845	506,083
14	New Orleans, La.....	410,243	178,267	.....	.....	.....	12,860	12,860	.....	165,407	32,082	199,894

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$953,629	\$551,574	\$189,155	\$179,831	\$9,324	.....	.....	.....	\$362,419	\$1,805	\$400,250
16	Newark, N. J.....	1,757,054	859,641	610,174	570,485	39,689	\$142,387	\$142,387	.....	107,080	21,428	875,985
17	Minneapolis, Minn.....	877,935	565,830	513,048	493,378	19,670	.....	.....	.....	52,782	32,998	279,107
18	Jersey City, N. J.....	1,286,651	354,526	238,968	230,421	35,547	40,829	40,829	.....	74,729	14,146	917,979
19	Louisville, Ky.....	1,003,028	417,132	373,962	373,962	.....	3,450	3,450	.....	39,720	109,863	476,033
20	Indianapolis, Ind.....	381,428	347,730	235,496	185,245	50,251	74,569	74,569	.....	37,865	2,095	31,003
21	Providence, R. I.....	1,127,767	356,079	72,775	71,750	1,025	149,103	147,603	\$1,500	134,201	68,908	702,780
22	St. Paul, Minn.....	725,749	440,750	373,905	367,518	6,387	122	122	.....	66,723	14,888	270,111
23	Rochester, N. Y.....	1,278,082	713,809	664,799	620,070	44,129	14,786	14,786	.....	34,224	61,769	502,504
24	Kansas City, Mo.....	2,642,192	1,505,725	1,732,872	1,732,872	.....	129,627	128,105	1,522	43,226	67,453	669,014
25	Toledo, Ohio.....	578,449	352,604	308,286	308,286	.....	175	175	.....	44,143	19,381	206,464
26	Denver, Colo.....	567,599	527,009	412,004	401,364	10,640	25	25	.....	114,908	11,652	28,938
27	Allegheny, Pa.....	794,952	365,947	305,253	301,510	3,743	34,708	33,425	1,283	25,986	39,658	389,347
28	Columbus, Ohio.....	576,598	293,704	226,400	226,400	.....	.....	.....	.....	67,304	7,692	275,202
29	Worcester, Mass.....	635,802	268,123	81,219	78,154	3,065	14,735	14,735	.....	172,169	31,093	336,586
30	Los Angeles, Cal.....	1,742,577	968,504	815,793	815,793	.....	4,214	3,725	489	148,897	14	773,659
31	Memphis, Tenn.....	433,104	58,751	.....	.....	.....	11,127	11,127	.....	47,624	12,013	362,340
32	Omaha, Nebr.....	210,400	194,816	143,451	115,745	27,706	21,703	21,703	.....	29,662	11,742	3,842
33	New Haven, Conn.....	71,473	48,618	23,900	23,428	472	2,000	2,000	.....	22,718	21,265	1,590
34	Syracuse, N. Y.....	681,755	399,869	386,146	343,178	42,968	.....	.....	.....	13,723	13,252	268,634
35	St. Joseph, Mo.....	380,105	352,984	346,202	346,202	.....	1,000	1,000	.....	5,782	23,683	3,438
36	Scranton, Pa.....	165,421	151,988	111,372	111,372	.....	.....	.....	.....	40,616	12,137	1,296
37	Paterson, N. J.....	101,510	90,566	36,808	32,920	3,888	41,118	41,118	.....	12,640	10,556	188
38	Fall River, Mass.....	307,372	42,994	3,036	3,036	.....	5,487	5,487	.....	34,471	55,254	209,124
39	Portland, Oreg.....	1,059,347	557,512	517,929	496,428	21,501	6,674	6,600	74	32,969	7,625	494,210

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$515,115	\$272,738	\$130,064	\$129,994	\$70	\$5,311	\$5,311	.....	\$137,363	\$2,031	\$240,346
41	Albany, N. Y.....	512,446	144,409	134,581	123,415	11,166	223	223	.....	9,605	48,798	319,239
42	Cambridge, Mass.....	577,107	148,982	38,556	38,453	103	10,382	10,382	.....	100,044	63,234	364,891
43	Seattle, Wash.....	1,823,829	1,359,952	1,247,257	1,217,927	29,330	31,447	31,447	.....	81,248	.....	463,877
44	Grand Rapids, Mich.....	519,040	307,378	218,533	207,769	10,764	1,200	1,200	.....	87,645	19,221	192,441
45	Dayton, Ohio.....	292,288	149,198	115,985	115,985	.....	5,668	5,668	.....	27,545	15	143,075
46	Lowell, Mass.....	357,511	118,113	40,207	40,207	.....	7,166	7,166	.....	70,740	31,981	207,417
47	Hartford, Conn.....	436,158	144,952	67,964	67,441	523	46,988	46,988	.....	30,000	29,612	261,504
48	Reading, Pa.....	233,646	11,977	7,662	7,229	433	.....	.....	.....	4,315	933	220,736
49	Richmond, Va.....	581,196	87,143	41,079	41,079	.....	35,530	32,294	\$3,236	10,534	3,935	490,118
50	Nashville, Tenn.....	229,922	28,901	.....	.....	.....	12,340	12,340	.....	18,561	2,971	198,050
51	Wilmingon, Del.....	268,185	62,178	31,185	31,185	.....	8,680	8,553	127	22,312	5,454	200,553
52	Trenton, N. J.....	290,882	130,174	109,845	96,059	13,786	11,840	11,840	.....	8,480	16,754	143,954
53	Camden, N. J.....	258,856	53,556	25,403	25,403	.....	17,440	17,440	.....	10,713	4,881	200,419
54	Bridgeport, Conn.....	42,913	38,733	22,948	22,948	.....	2,000	2,000	.....	13,785	4,150	30

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.² Including all additional receipts, such as penalties, interest, etc., collected on delinquent and deferred payments of special assessments.³ For details, see Table 13.⁴ For details of all interest receipts, see Table 12.⁵ For details, see Table 14.⁶ Of this amount \$1,165 is from service transfers.⁷ Of this amount \$43,694 is from service transfers.⁸ Of this amount \$1,433 is from service transfers.⁹ Of this amount \$2,694 is from service transfers.¹⁰ Of this amount \$2,187 is from service transfers.

TABLE 11.—RECEIPTS FROM COMMERCIAL REVENUES:¹ 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total commercial revenue receipts.	RECEIPTS FROM MUNICIPAL SERVICE INCOME.							Net interest receipts (municipal investment income). ⁴	Receipts of municipal industries (municipal industrial income). ⁵	
			Total.	From special assessments.			From privileges.					Departmental receipts. ³
				Total.	Original assessment.	Interest, penalties, and fees. ²	Total.	Public service privileges.	Minor privileges.			
55	Troy, N. Y.....	\$226,981	\$87,044	\$83,173	\$82,741	\$432				\$3,871	\$1,578	\$138,359
56	Lynn, Mass.....	386,473	104,102	34,296	33,773	523	\$7,815	\$7,815		61,991	34,735	247,636
57	Des Moines, Iowa.....	367,751	349,469	308,266	308,266		9,138	9,138		32,065	3,180	15,102
58	New Bedford, Mass.....	286,794	84,185	11,512	11,313	199	6,556	6,556		66,117	42,304	180,305
59	Oakland, Cal.....	920,649	912,041	898,910	898,910		2,803	2,611	\$292	10,328	355	8,253
60	Springfield, Mass.....	433,780	148,765	35,287	34,818	469	11,353	11,353		102,125	12,475	272,540
61	Lawrence, Mass.....	196,731	65,288	23,127	23,127		3,518	3,518		38,643	5,234	126,209
62	Somerville, Mass.....	316,564	91,582	42,022	42,022		7,966	7,966		41,694	212	224,770
63	Savannah, Ga.....	244,259	103,490	90,361	90,361					13,129	15,466	125,303
64	Hoboken, N. J.....	223,224	24,938	5,105	5,105		11,619	11,619		8,214	954	197,332
65	Peoria, Ill.....	111,135	101,604	75,681	75,681					25,923	817	8,714
66	Duluth, Minn.....	478,142	205,214	187,888	187,062	826				17,326	6,823	266,005
67	Evansville, Ind.....	199,808	88,773	81,056	75,325	5,731	4,184	4,184		3,553	3,882	107,153
68	Utica, N. Y.....	181,989	100,422	145,293	145,293					15,129	18,313	3,254
69	Manchester, N. H.....	158,309	11,656							11,656	4,409	142,194
70	San Antonio, Tex.....	29,881	15,612				500		500	15,112	3,980	10,289
71	Elizabeth, N. J.....	92,639	87,296	62,181	62,181		19,254	19,254		5,861	4,092	651
72	Yonkers, N. Y.....	308,056	114,498	84,094	81,031	3,063	17,618	17,618		12,786	4,920	188,638
73	Waterbury, Conn.....	197,747	33,645	23,623	23,623					10,022	17,615	146,487
74	Salt Lake City, Utah.....	271,590	156,384	134,186	134,186		1,200	1,200		20,998		115,206
75	Kansas City, Kans.....	398,291	395,072	295,825	295,825		11,899	11,899		87,348	3,219	
76	Erie, Pa.....	271,674	103,213	97,575	97,575		416	416		5,222	4,618	163,843
77	Wilkesbarre, Pa.....	9,992	9,377	2,202	1,884	318				7,175	615	
78	Norfolk, Va.....	183,151	30,727				19,311	19,311		11,416	977	151,447
79	Charleston, S. C.....	25,897	12,728							12,728	9,511	3,658
80	Schenectady, N. Y.....	374,031	201,928	197,744	186,508	11,236	200	200		3,984	8,683	163,420
81	Houston, Tex.....	59,007	42,189				4,926	4,926		37,263	300	16,518
82	Harrisburg, Pa.....	413,940	274,497	264,353	264,353		8,863	8,863		1,281	5,212	134,231
83	Portland, Me.....	139,693	44,043	4,919	4,919					39,124	57,543	38,107
84	Youngstown, Ohio.....	241,851	147,852	140,887	140,887		810	810		6,155	4,863	89,136

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.....	\$144,358	\$14,820	\$302	\$302		\$4,611	\$4,611		\$9,907	\$2,897	\$126,641
86	Holyoke, Mass.....	441,593	31,993	3,316	3,316		4,559	4,559		24,118	46,595	363,005
87	Fort Wayne, Ind.....	298,800	215,488	199,888	199,888		6,891	6,891		8,709	1,019	82,293
88	Tacoma, Wash.....	543,201	206,310	176,331	163,549	\$12,782	9,448	9,448		20,531		336,891
89	Akron, Ohio.....	47,701	45,639	37,916	37,916		75	75		7,648	1,748	314
90	Saginaw, Mich.....	195,648	119,159	99,669	99,600	59				19,500	6,298	70,191
91	Brockton, Mass.....	258,150	137,246	22,614	22,149	465	4,607	4,607		110,025	9,675	111,229
92	Lincoln, Nebr.....	126,914	67,897	63,351	55,640	7,711	1,500	1,500		3,046	2,191	56,826
93	Covington, Ky.....	164,143	72,360	61,287	61,287		7,500	7,500		3,573		91,783
94	Lancaster, Pa.....	124,761	1,119							1,119	8,945	114,697
95	Spokane, Wash.....	472,767	238,826	224,298	203,951	20,347	4,096	4,096		10,432		233,941
96	Birmingham, Ala.....	267,638	257,621	206,414	193,517	12,897	1,700	1,700		49,507	8,360	1,657
97	Altoona, Pa.....	103,450	13,640	11,500	11,500					2,140		89,810
98	Pawtucket, R. I.....	287,356	44,265	11,837	11,585	252	4,983	4,983		27,445	12,593	230,498
99	Binghamton, N. Y.....	145,470	37,887	20,288	19,841	447				17,599	7,875	99,708
100	Augusta, Ga.....	176,793	51,373	9,508	9,508		11,667	11,667		30,198		125,420
101	South Bend, Ind.....	218,789	149,612	145,191	144,970	221				4,421	1,013	68,164
102	Mobile, Ala.....	117,271	20,632	4,409	4,409		2,795	2,795		13,428		96,639
103	Johnstown, Pa.....	9,280	8,637							8,637	12	631
104	Dubuque, Iowa.....	58,072	17,727	14,969	13,495	1,474				2,758		40,345
105	Springfield, Ohio.....	195,482	94,625	79,757	79,757					14,868	20,817	80,040
106	Wheeling, W. Va.....	341,116	9,064				760	760		8,304	1,749	330,303
107	McKeesport, Pa.....	205,818	129,094	115,978	115,978					13,116	7,902	68,822
108	Bayonne, N. J.....	333,722	151,037	129,102	116,938	12,164	9,211	9,211		12,724	1,982	180,703
109	Butte, Mont.....	71,082	71,082	55,812	55,812		5,843	5,843		9,427		
110	Allentown, Pa.....	75,688	1,966	1,102	1,102					864	1,139	72,583
111	Sioux City, Iowa.....	97,968	40,509	20,349	20,349		4,856	4,856		15,304		57,459
112	Terre Haute, Ind.....	63,606	48,240	40,333	40,333					7,907	519	14,847
113	Topeka, Kans.....	82,322	77,906	68,797	68,797					9,109	3,805	611
114	Davenport, Iowa.....	156,263	150,416	130,976	130,976					19,440	4,127	1,720

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.² Including all additional receipts, such as penalties, interest, etc., collected on delinquent and deferred payments of special assessments.³ For details, see Table 13.⁴ For details of all interest receipts, see Table 12.⁵ For details, see Table 14.⁶ Of this amount \$323 is from service transfers.⁷ Of this amount \$2,447 is from service transfers.⁸ Of this amount \$191 is from service transfers.⁹ Of this amount \$17 is from service transfers.¹⁰ Of this amount \$904 is from service transfers.¹¹ Of this amount \$901 is from service transfers.¹² Of this amount \$25 is from service transfers.¹³ Of this amount \$465 is from service transfers.¹⁴ Of this amount \$5,394 is from service transfers.¹⁵ Of this amount \$909 is from service transfers.

TABLE 11.—RECEIPTS FROM COMMERCIAL REVENUES:¹ 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total commercial revenue receipts.	RECEIPTS FROM MUNICIPAL SERVICE INCOME.							Net interest receipts (municipal investment income). ⁴	Receipts of municipal industries (municipal industrial income). ⁵	
			Total.	From special assessments.			From privileges.					Departmental receipts. ³
				Total.	Original assessment.	Interest, penalties, and fees. ²	Total.	Public service privileges.	Minor privileges.			
115	Montgomery, Ala.	\$128,058	\$52,717	\$27,484	\$27,484				\$25,233		\$75,341	
116	Quincy, Ill.	8,643	4,459	1,389	1,389				3,070	\$3,175	1,009	
117	East St. Louis, Ill.	70,808	70,596	67,695	60,962	\$6,733	\$150	\$150	2,751		212	
118	Haverhill, Mass.	178,539	50,470	10,631	10,617	14	5,205	5,205	34,634	18,457	109,612	
119	Little Rock, Ark.	54,953	49,516	16,565	16,565		7,027	6,802	25,924	26	5,411	
120	Springfield, Ill.	181,076	76,688	70,025	70,025				6,663	350	104,088	
121	York, Pa.	19,920	4,051				771	771	3,280	15,579	290	
122	Salem, Mass.	149,098	41,043	4,436	4,436		3,248	3,248	33,359	13,516	94,539	
123	Malden, Mass.	203,556	67,197	43,774	43,084	690	1,599	1,599	21,824	23,321	113,038	
124	Chester, Pa.	37,160	34,907	31,988	31,988				2,919	1,489	764	
125	Chelsea, Mass.	160,129	42,477	11,127	11,127		2,268	2,268	29,082	1,649	116,003	
126	Newton, Mass.	233,325	75,127	31,107	28,999	2,108	5,665	5,665	38,355	23,317	134,881	
127	Passaic, N. J.	101,995	100,777	89,758	86,418	3,340	6,722	6,722	4,297	1,218		
128	Elmira, N. Y.	38,294	25,459	18,496	18,496				6,963	4,382	8,453	
129	Atlantic City, N. J.	186,127	20,013	4,967	4,967		8,796	8,796	6,250	8,539	157,575	
130	Superior, Wis.	145,993	144,248	143,229	143,229				1,019	1,745		
131	Knoxville, Tenn.	27,248	14,312				2,368	2,368	11,944	3,004	9,932	
132	Newcastle, Pa.	61,818	59,171	50,697	48,143	2,554			8,474	2,527	120	
133	Rockford, Ill.	125,596	69,097	56,125	56,009	116	533	533	12,439		56,469	
134	Jacksonville, Fla.	261,540	30,574	14,900	14,900		4,508	4,508	11,166		230,966	
135	South Omaha, Nebr.	19,935	18,233	14,585	14,585		2,271	2,271	1,377	1,702		
136	Fitchburg, Mass.	115,886	41,560	13,239	12,957	282	2,831	2,831	25,490	1,635	72,691	
137	Galveston, Tex.	178,398	44,450						44,450	41,050	92,898	
138	Macon, Ga.	38,944	27,507	10,382	10,382		7,000	7,000	10,125	3,831	7,606	
139	Canton, Ohio.	108,451	39,445	36,299	36,299				3,146	9,288	59,708	
140	Joplin, Mo.	77,851	57,388	53,966	53,966				3,422		20,463	
141	Auburn, N. Y.	150,570	51,952	24,332	24,332				27,620	1,999	96,619	
142	Wichita, Kans.	54,424	52,580	51,683	51,683				897	326	1,518	
143	Racine, Wis.	55,069	46,066	38,251	38,251				7,815	2,120	6,883	
144	Woonsocket, R. I.	133,143	42,085	22,932	21,836	1,096	2,642	2,642	16,511	984	90,074	
145	Joliet, Ill.	73,045	52,057	44,577	44,237	340	2,317	2,317	5,163		20,988	
146	Taunton, Mass.	176,465	27,041	1,820	1,820		3,743	3,743	21,478	19,331	130,083	
147	Chattanooga, Tenn.	31,547	30,733				650	650	30,083	629	185	
148	Sacramento, Cal.	172,558	45,938	35,394	35,394		60	60	10,484		126,620	
149	Oshkosh, Wis.	27,616	20,931	17,294	16,184	1,110	1,000	1,000	2,637	5,125	1,560	
150	La Crosse, Wis.	110,194	60,808	58,832	57,634	1,198			1,976	4,493	44,893	
151	Council Bluffs, Iowa	109,944	109,641	104,473	104,473				5,168		303	

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.² Including all additional receipts, such as penalties, interest, etc., collected on delinquent and deferred payments of special assessments.³ For details, see Table 13.⁴ For details of all interest receipts, see Table 12.⁵ For details, see Table 14.⁶ Of this amount \$1,202 is from service transfers.⁷ Of this amount \$122 is from service transfers.⁸ Of this amount \$234 is from service transfers.⁹ Of this amount \$302 is from service transfers.¹⁰ Of this amount \$908 is from service transfers.¹¹ Of this amount \$239 is from service transfers.¹² Of this amount \$1,439 is from service transfers.

TABLE 12.—RECEIPTS FROM INTEREST: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	GROSS INTEREST RECEIPTS.					ACCRUED INTEREST.		Net or corporate interest receipts. ⁶
		Total.	Received by—		Derived from—		Received from and paid to public.	Transfer receipts. ^{4,5}	
			City funds. ¹	Other than city funds. ³	Public. ³	Interest transfers. ⁴			
	Grand total.....	\$16,716,694	\$14,066,614	\$2,650,080	\$7,700,542	\$9,016,152	\$539,892	\$17,837	\$7,160,650
	Group I.....	13,086,122	11,259,965	1,826,157	5,900,063	7,186,059	288,876	3,404	5,611,187
	Group II.....	1,948,567	1,471,458	477,109	837,602	1,110,965	164,632	7,487	672,970
	Group III.....	973,929	792,278	181,651	555,595	418,334	45,180	3,019	510,415
	Group IV.....	708,076	542,913	165,163	407,282	300,794	41,204	3,927	366,078

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$5,094,609	\$4,897,148	\$197,461	\$310,945	\$4,783,664	\$5,884	\$1,738	\$305,061
2	Chicago, Ill.....	922,298	573,051	349,247	897,752	24,546	159,572	.....	738,180
3	Philadelphia, Pa.....	2,148,564	1,829,815	318,749	1,921,250	227,314	33,321	6	1,887,929
4	St. Louis, Mo.....	264,316	118,727	245,589	364,316	.....	.....	.....	364,316
5	Boston, Mass.....	1,183,611	1,120,815	62,796	136,161	1,047,450	.....	.....	136,161
6	Baltimore, Md.....	733,495	680,308	53,187	310,679	7,422,816	11,410	.....	299,269
7	Cleveland, Ohio.....	422,026	169,245	253,681	305,276	117,650	18,800	232	286,476
8	Buffalo, N. Y.....	60,127	39,199	20,928	25,339	34,788	2,327	.....	23,012
9	San Francisco, Cal.....	33,261	3,200	30,061	33,261	.....	30,061	.....	3,200
10	Pittsburg, Pa.....	353,138	245,941	107,197	116,062	237,076	6,726	1,428	109,336
11	Cincinnati, Ohio.....	1,521,774	1,466,953	54,821	1,300,937	220,837	11,283	.....	1,289,654
12	Detroit, Mich.....	158,224	88,737	69,487	111,076	47,148	410	.....	110,666
13	Milwaukee, Wis.....	34,927	3,656	31,271	34,927	.....	9,082	.....	25,845
14	New Orleans, La.....	54,852	23,170	31,682	32,082	22,770	.....	.....	32,082

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$28,651	\$2,504	\$26,147	\$27,801	\$850	\$25,996	.....	\$1,805
16	Newark, N. J.....	256,672	244,137	12,535	26,772	229,900	5,344	.....	21,428
17	Minneapolis, Minn.....	99,281	81,018	18,263	37,706	61,575	4,708	\$175	32,998
18	Jersey City, N. J.....	121,114	110,255	10,859	15,271	105,843	1,125	143	14,146
19	Louisville, Ky.....	134,913	95,417	39,496	132,363	2,550	22,500	.....	109,863
20	Indianapolis, Ind.....	5,853	5,853	.....	2,975	2,878	280	.....	2,695
21	Providence, R. I.....	246,921	203,598	43,323	70,662	176,259	1,754	.....	68,908
22	St. Paul, Minn.....	33,211	27,090	6,121	15,832	17,379	944	.....	14,888
23	Rochester, N. Y.....	68,691	37,848	30,843	66,066	2,625	4,297	.....	61,769
24	Kansas City, Mo.....	88,118	32,567	55,551	78,003	10,115	10,559	.....	67,453
25	Toledo, Ohio.....	71,148	51,275	19,873	22,721	48,427	3,340	1,659	19,381
26	Denver, Colo.....	18,948	.....	18,948	.....	.....	7,296	.....	11,652
27	Allegheny, Pa.....	82,700	46,227	36,473	40,784	41,916	1,126	.....	39,658
28	Columbus, Ohio.....	167,025	153,200	13,825	11,221	155,804	3,529	5,124	7,692
29	Worcester, Mass.....	229,876	222,125	7,751	33,006	196,870	1,913	.....	31,093
30	Los Angeles, Cal.....	40,556	.....	40,556	40,556	.....	40,542	.....	14
31	Memphis, Tenn.....	12,013	9,922	2,091	12,013	.....	.....	.....	12,013
32	Omaha, Nebr.....	25,457	6,740	18,717	18,880	6,577	7,138	.....	11,742
33	New Haven, Conn.....	22,439	20,637	1,802	21,349	1,090	84	.....	21,265
34	Syracuse, N. Y.....	19,423	3,008	16,415	18,314	1,109	5,062	386	13,252
35	St. Joseph, Mo.....	23,714	698	23,028	23,683	31	.....	.....	23,683
36	Scranton, Pa.....	24,744	15,392	9,352	12,769	11,975	632	.....	12,137
37	Paterson, N. J.....	24,585	15,073	9,512	18,442	6,143	7,886	.....	10,556
38	Fall River, Mass.....	87,018	86,886	132	55,969	31,049	715	.....	55,254
39	Portland, Oreg.....	15,496	.....	15,496	15,496	.....	7,871	.....	7,625

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$2,031	.....	\$2,031	\$2,031	.....	.....	.....	\$2,031
41	Albany, N. Y.....	77,875	\$61,846	16,029	50,564	\$27,311	\$1,766	\$684	48,798
42	Cambridge, Mass.....	92,578	87,731	4,847	66,628	25,950	3,394	.....	63,234
43	Seattle, Wash.....	688	.....	688	688	.....	688	.....	.....
44	Grand Rapids, Mich.....	25,529	18,459	7,070	21,352	4,177	2,131	377	19,221
45	Dayton, Ohio.....	10,611	10,065	546	561	10,050	546	.....	15
46	Lowell, Mass.....	35,099	30,561	4,538	32,501	2,598	520	.....	31,991
47	Hartford, Conn.....	48,383	40,801	7,582	30,005	18,378	393	.....	29,612
48	Reading, Pa.....	1,623	105	1,518	1,623	.....	690	.....	933
49	Richmond, Va.....	81,450	71,041	10,409	10,775	70,675	6,840	.....	3,935
50	Nashville, Tenn.....	4,671	.....	4,671	4,671	.....	1,700	.....	2,971
51	Wilmington, Del.....	5,454	92	5,362	5,454	.....	.....	.....	5,454
52	Trenton, N. J.....	68,862	62,924	5,938	19,300	49,562	2,546	.....	16,754
53	Camden, N. J.....	19,080	12,424	6,656	7,726	11,354	2,845	.....	4,881
54	Bridgeport, Conn.....	20,030	15,717	4,313	4,462	15,568	312	.....	4,150

¹ Sinking, investment, and public trust funds.² Includes interest on general deposits, accrued interest on loans issued by the various divisions of municipal government, and interest on deferred payments of taxes and special assessments.³ Includes interest on general deposits, interest on securities other than those of city held by sinking, investment, and public trust funds, accrued interest on city securities sold to the public, and interest on deferred payments of taxes and special assessments.⁴ Receipts by sinking, investment, and public trust funds from divisions of municipal government, or by such divisions from such funds, as interest on city securities held or purchased by such funds.⁵ Included in the column of gross interest transfer receipts.⁶ Included in Table 11 as municipal investment income. Net or corporate interest receipts are the gross interest receipts from public, less the duplications of accrued interest included therein, which are given in the column of "accrued interest received from and paid to public."⁷ Including a service transfer of \$26,733 from schools to sinking fund.

TABLE 12.—RECEIPTS FROM INTEREST: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	GROSS INTEREST RECEIPTS.					ACCRUED INTEREST.		Net or corporate interest receipts. ⁵
		Total.	Received by—		Derived from—		Received from and paid to public.	Transfer receipts. ⁴	
			City funds. ¹	Other than city funds. ²	Public. ³	Interest transfers. ⁴			
55	Troy, N. Y.	\$1,578		\$1,578	\$1,578				\$1,578
56	Lynn, Mass.	72,631	\$69,348	3,283	36,515	\$36,116	\$1,780		34,735
57	Des Moines, Iowa.	3,180		3,180	3,180				3,180
58	New Bedford, Mass.	57,786	55,947	1,839	45,632	12,154	3,328		42,304
59	Oakland, Cal.	355	355		355				355
60	Springfield, Mass.	19,747	15,887	3,860	13,764	5,983	1,289		12,475
61	Lawrence, Mass.	19,350	16,104	3,246	6,170	13,180	936	\$1,413	5,234
62	Somerville, Mass.	212	200	12	212				212
63	Savannah, Ga.	15,466		15,466	15,466				15,466
64	Hoboken, N. J.	2,400	1,781	619	1,325	1,075	371		954
65	Peoria, Ill.	2,457	1,678	779	817	1,640			817
66	Duluth, Minn.	7,024	690	6,334	6,984	40	661		6,323
67	Evansville, Ind.	4,380	2,896	1,484	4,075	305	193		3,882
68	Utica, N. Y.	19,049	12,134	6,915	19,049		736		18,313
69	Manchester, N. H.	20,987	18,681	2,306	4,719	16,268	250		4,469
70	San Antonio, Tex.	4,843	3,380	1,463	4,843		863		3,980
71	Elizabeth, N. J.	4,520	880	3,640	4,306	214	214	214	4,092
72	Yonkers, N. Y.	17,367	14,679	2,688	5,373	11,994	453		4,920
73	Waterbury, Conn.	22,426	16,701	5,725	19,476	2,950	1,861		17,615
74	Salt Lake City, Utah.								
75	Kansas City, Kans.	6,157	160	5,997	6,157		2,938		3,219
76	Erie, Pa.	20,118	15,906	4,212	4,862	15,236	244	79	4,618
77	Wilkesbarre, Pa.	1,333	718	615	615	718			615
78	Norfolk, Va.	25,586	24,609	977	977	24,609			977
79	Charleston, S. C.	24,353	17,374	6,979	9,511	14,842			9,511
80	Schenectady, N. Y.	9,397	4,210	5,187	9,258	139	575	139	8,683
81	Houston, Tex.	2,608	300	2,308	2,608		2,308		300
82	Harrisburg, Pa.	18,558	11,676	6,882	6,882	11,676	1,670		5,212
83	Portland, Me.	67,699	65,959	1,740	57,543	10,156			57,543
84	Youngstown, Ohio.	8,398	8,259	139	5,002	3,396	139	113	4,863

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$4,705	\$2,063	\$2,642	\$3,865	\$840	\$968		\$2,897
86	Holyoke, Mass.	53,518	49,488	4,030	46,874	6,644	279		46,595
87	Fort Wayne, Ind.	3,994	2,975	1,019	1,019	2,975			1,019
88	Tacoma, Wash.	7,097	7,097			7,097		\$562	
89	Akron, Ohio	15,291	12,672	2,619	4,367	10,924	2,619	2,590	1,748
90	Saginaw, Mich.	11,899	7,534	4,365	8,287	3,632	1,969		6,298
91	Brockton, Mass.	22,583	19,158	3,425	11,389	11,194	1,714		9,675
92	Lincoln, Nebr.	2,457	57	2,400	2,400	57	209		2,191
93	Covington, Ky.								
94	Lancaster, Pa.	11,023	1,550	9,478	9,585	1,443	640		8,945
95	Spokane, Wash.	1,225	500	725	725	500	725		
96	Birmingham, Ala.	8,788		8,788	8,788		428		8,360
97	Altoona, Pa.	4,766	4,766			4,766			
98	Pawtucket, R. I.	46,972	34,322	12,650	21,676	25,296	9,083		12,593
99	Binghamton, N. Y.	7,875	616	7,259	7,875				7,875
100	Augusta, Ga.								
101	South Bend, Ind.	1,763		1,763	1,763		750		1,013
102	Mobile, Ala.								
103	Johnstown, Pa.	4,574	4,574		85	4,489	73		12
104	Dubuque, Iowa	79		79	79		79		
105	Springfield, Ohio	22,722	16,265	6,456	21,268	1,454	451		20,817
106	Wheeling, W. Va.	1,749	1,749		1,749				1,749
107	McKeesport, Pa.	10,124	9,105	1,019	8,099	2,025	197		7,902
108	Bayonne, N. J.	12,714	10,542	2,172	2,723	9,991	741		1,982
109	Butte, Mont.								
110	Allentown, Pa.	2,218	2,048	170	1,309	909	170		1,139
111	Sioux City, Iowa								
112	Terre Haute, Ind.	601	601		519	82			519
113	Topeka, Kans.	4,159	1,054	3,105	4,159		354		3,805
114	Davenport, Iowa	4,127		4,127	4,127				4,127
115	Montgomery, Ala.								
116	Quincy, Ill.	3,175	30	8,145	3,175				3,175
117	East St. Louis, Ill.	1,163		1,163	1,163		1,163		
118	Haverhill, Mass.	30,147	25,226	4,921	19,482	10,665	1,025		18,457
119	Little Rock, Ark.	242	216	26	26	216			26

¹ Sinking, investment, and public trust funds.² Includes interest on general deposits, accrued interest on loans issued by the various divisions of municipal government, and interest on deferred payments of taxes and special assessments.³ Includes interest on general deposits, interest on securities other than those of city held by sinking, investment, and public trust funds, accrued interest on city securities sold to the public, and interest on deferred payments of taxes and special assessments.⁴ Receipts by sinking, investment, and public trust funds from divisions of municipal government, or by such divisions from such funds, as interest on city securities held or purchased by such funds.⁵ Included in the column of gross interest transfer receipts.⁶ Included in Table 11 as municipal investment income. Net or corporate interest receipts are the gross interest receipts from public, less the duplications of accrued interest included therein, which are given in the column of "accrued interest received from and paid to public."

TABLE 12.—RECEIPTS FROM INTEREST: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	GROSS INTEREST RECEIPTS.				ACCRUED INTEREST.		Net or corporate interest receipts. ⁶	
		Total.	Received by—		Derived from—		Received from and paid to public.		Transfer receipts. ^{4,5}
			City funds. ¹	Other than city funds. ²	Public. ³	Interest transfers. ⁴			
120	Springfield, Ill.	\$410	\$60	\$350	\$350	\$60		\$350	
121	York, Pa.	16,926	1,974	14,952	15,663	1,263	\$84	15,579	
122	Salem, Mass.	26,041	23,585	2,456	15,725	10,316	2,209	13,516	
123	Malden, Mass.	29,247	26,402	2,845	26,117	3,130	2,796	23,321	
124	Chester, Pa.	4,010	3,751	259	1,749	2,261	260	1,489	
125	Chelsea, Mass.	24,877	23,564	1,313	1,649	23,228		1,649	
126	Newton, Mass.	100,309	97,856	2,453	25,419	74,890	2,102	23,317	
127	Passaic, N. J.	1,442		1,442	1,442		224	1,218	
128	Elmira, N. Y.	4,887	2,265	2,622	4,565	322	183	4,382	
129	Atlantic City, N. J.	19,858	15,234	4,624	9,457	10,401	918	8,539	
130	Superior, Wis.	4,448	3,982	466	1,745	2,703		1,745	
131	Knoxville, Tenn.	3,004	3,004		3,004			3,004	
132	Newcastle, Pa.	2,638		2,638	2,638		111	2,527	
133	Rockford, Ill.	18	18			18			
134	Jacksonville, Fla.								
135	South Omaha, Nebr.	4,996		4,996	4,996		3,294	1,702	
136	Fitchburg, Mass.	16,645	15,323	1,322	2,957	13,688	1,322	1,635	
137	Galveston, Tex.	60,510	47,893	12,617	41,050	19,460		41,050	
138	Macon, Ga.	15,340	15,340		3,831	11,509		3,831	
139	Canton, Ohio	13,104	4,488	8,616	10,337	2,767	1,039	9,298	
140	Joplin, Mo.	282		282	282		282		
141	Auburn, N. Y.	2,098	342	1,756	2,068		99	1,999	
142	Wichita, Kans.	326		326	326			326	
143	Racine, Wis.	2,443		2,443	2,443		323	2,120	
144	Woonsocket, R. I.	11,813	9,861	1,952	2,376	9,437	1,392	984	
145	Joliet, Ill.								
146	Taunton, Mass.	24,415	24,314	101	19,865	4,550	534	19,331	
147	Chattanooga, Tenn.	629	262	367	629			629	
148	Sacramento, Cal.								
149	Oshkosh, Wis.	5,125	3,060	2,065	5,125			5,125	
150	La Crosse, Wis.	10,480	6,126	4,354	4,888	5,592	395	4,493	
151	Council Bluffs, Iowa.								

¹ Sinking, investment, and public trust funds.² Includes interest on general deposits, accrued interest on loans issued by the various divisions of municipal government, and interest on deferred payments of taxes and special assessments.³ Includes interest on general deposits, interest on securities other than those of city held by sinking, investment, and public trust funds, accrued interest on city securities sold to the public, and interest on deferred payments of taxes and special assessments.⁴ Receipts by sinking, investment, and public trust funds from divisions of municipal government, or by such divisions from such funds, as interest on city securities held or purchased by such funds.⁵ Included in the column of gross interest transfer receipts.⁶ Included in Table 11 as municipal investment income. Net or corporate interest receipts are the gross interest receipts from public, less the duplications of accrued interest included therein, which are given in the column of "accrued interest received from and paid to public."

TABLE 13.—DEPARTMENTAL RECEIPTS¹ FROM

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	Total departmental receipts.	CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
			Receipts from public.	Service transfer receipts.	Charges.	Fees.	Rents.	Privilege rentals.	Sales.
	Grand total.....	\$11,084,077	\$10,477,431	\$606,646	\$6,930,521	\$2,365,105	\$565,512	\$213,667	\$1,099,072
	Group I.....	6,965,373	6,731,686	233,687	4,129,775	1,783,016	387,071	124,859	540,652
	Group II.....	1,766,393	1,630,186	136,207	1,077,380	358,681	79,251	24,116	226,965
	Group III.....	1,359,019	1,228,031	180,988	1,035,593	123,256	57,646	4,585	187,939
	Group IV.....	993,292	887,528	105,764	687,773	100,152	41,544	60,307	103,516

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$1,418,529	\$1,413,131	\$5,398	\$896,400	\$555,258	\$201,833	\$36,383	\$228,655
2	Chicago, Ill.....	512,738	488,236	24,502	364,759	7,643	20,123	15,376	104,837
3	Philadelphia, Pa.....	1,811,272	1,808,150	3,122	1,210,174	516,506	18,969	47,974	17,649
4	St. Louis, Mo.....	389,872	389,595	277	152,323	223,041	3,838		10,670
5	Boston, Mass.....	1,055,749	879,075	176,674	\$919,054	107,605	15,504	1,961	17,625
6	Baltimore, Md.....	164,014	158,477	5,537	116,100	15,773	13,164	1,954	17,623
7	Cleveland, Ohio.....	311,328	299,001	12,327	225,678	11,032	16,541		58,077
8	Buffalo, N. Y.....	251,906	251,906		235,795	10,527	750	1,478	3,356
9	San Francisco, Cal.....	411,014	409,574	1,440	169,737	169,156	66,840	1,340	3,941
10	Pittsburg, Pa.....	118,129	118,129		65,727	1,123	9,699	1,500	40,080
11	Cincinnati, Ohio.....	122,807	122,755	62	54,948	48,194	8,492	296	10,877
12	Detroit, Mich.....	164,124	164,124		133,171	3,577	120	7,315	19,941
13	Milwaukee, Wis.....	68,484	64,126	4,358	48,529	9,369	3,171	3,409	4,006
14	New Orleans, La.....	165,407	165,407		37,380	110,212	8,027	6,873	3,915

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$362,419	\$341,207	\$21,212	\$259,902	\$100,759			\$1,758
16	Newark, N. J.....	107,080	101,680	5,400	56,523	38,573	\$4,240		7,744
17	Minneapolis, Minn.....	52,782	62,782		9,626	9,444	11,196		14,116
18	Jersey City, N. J.....	74,720	74,720		63,680	18,963	11,108	\$8,401	1,978
19	Louisville, Ky.....	39,720	39,720		20,234	11,050	824		7,612
20	Indianapolis, Ind.....	37,665	37,665		9,360	12,361	1,166	4,972	9,806
21	Providence, R. I.....	134,201	126,738	7,463	66,284	32,524	4,164		41,229
22	St. Paul, Minn.....	66,723	66,723		31,004	2,546	20,752	5,675	6,746
23	Rochester, N. Y.....	34,224	32,914	1,310	18,458	9,187	828	1,818	3,933
24	Kansas City, Mo.....	43,226	43,226		16,010	1,338	1,437		24,441
25	Toledo, Ohio.....	44,143	41,410	2,733	14,224	8,229	1,998	890	20,802
26	Denver, Colo.....	114,980	93,814	21,166	57,985	40,152	8,845		8,298
27	Allegheny, Pa.....	25,986	25,986		21,157	1,778	2,863		188
28	Columbus, Ohio.....	67,304	67,304		52,422	8,656	1,371	70	4,785
29	Worcester, Mass.....	172,169	132,408	39,761	142,466	6,779	2,212		21,712
30	Los Angeles, Cal.....	148,897	113,497	35,400	98,746	11,101	10,937	1,175	26,938
31	Memphis, Tenn.....	47,624	47,624		38,181	4,083	257		5,103
32	Omaha, Nebr.....	29,662	29,662		12,914	6,897	1,403		9,448
33	New Haven, Conn.....	22,718	22,718		8,141	12,694	857		1,026
34	Syracuse, N. Y.....	13,723	13,723		6,625	8,064			34
35	St. Joseph, Mo.....	5,782	4,626	1,156	4,241	367	162	219	793
36	Scranton, Pa.....	40,616	40,616		36,428	1,410	15	844	1,019
37	Paterson, N. J.....	12,640			2,330	8,166	512		1,632
38	Fall River, Mass.....	34,471	33,865	606	22,312	6,707	1,200	62	4,200
39	Portland, Oreg.....	32,909	32,909		29,427	853	1,604		26

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$137,363	\$91,414	\$45,949	\$122,821		\$570	\$2,435	\$11,537
41	Albany, N. Y.....	9,605	9,605		2,972	\$1,456		500	4,677
42	Cambridge, Mass.....	100,044	95,097	4,947	71,439	7,556	2,200		18,849
43	Seattle, Wash.....	81,248	81,248		77,813	1,405	633		1,397
44	Grand Rapids, Mich.....	87,645	87,645		78,349	6,126		200	2,970
45	Dayton, Ohio.....	27,545	27,545		19,195	4,145	1,930		2,275
46	Lowell, Mass.....	70,740	40,141	30,599	68,037	7,466	1,139		4,098
47	Hartford, Conn.....	30,000	28,829	1,171	12,098	12,514	2,633	100	2,655
48	Reading, Pa.....	4,315	4,315		1,823	374	115		2,003
49	Richmond, Va.....	10,534	10,534		1,430	8,392	1,981		3,731
50	Nashville, Tenn.....	16,561	16,561		15,229	40	220	335	737
51	Wilmington, Del.....	22,313	21,893	420	13,964	5,660	1,834	30	825
52	Trenton, N. J.....	8,489	8,489		3,048	4,240	215		988
53	Camden, N. J.....	10,713	10,713		2,407	5,775	2,256		275
54	Bridgeport, Conn.....	13,785	13,785		2,848	3,441	6,110		1,388

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.

MUNICIPAL SERVICE INCOME: 1904.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.														City num- ber.
I.—General government.						II.—Protection of life and property.						III.—Health conser- vation and sanitation.		
Total.	Chief execu- tive offices.	Finance offices and accounts.	Law offices.	Municipal buildings and general offices.	All other.	Total.	Police depart- ment.	Fire depart- ment.	Depart- ment of inspection.	Pounds.	All other.	Total.	Health conser- vation.	
\$1,855,658	\$79,977	\$429,662	\$39,631	\$347,674	\$958,714	\$1,670,200	\$183,191	\$106,138	\$412,392	\$31,774	\$936,705	\$993,835	\$242,468	
1,416,228	36,473	362,270	32,158	286,794	698,533	1,287,407	70,999	57,982	277,331	12,264	868,831	586,593	170,908	
299,836	21,881	51,956	3,295	11,824	210,880	222,769	61,060	16,817	82,755	4,497	57,640	103,991	18,867	
66,779	13,236	2,441	2,193	21,703	27,206	106,233	37,636	18,677	33,426	6,382	10,112	151,611	33,437	
72,815	8,387	12,995	1,985	27,353	22,095	53,791	13,496	12,662	18,880	8,631	122	151,640	19,256	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$288,497	\$15,038	\$250,467	\$27	\$1,444	\$21,521	\$536,421	\$5,864	\$6,657	\$35,464		\$488,436	\$217,278	\$75,124	1
30,197	3,388			26,809		174,390	18,503	19,671	130,630	\$5,586		37,556	5,016	2
336,299	2,167	27,897	31,883	17,894	256,458	231,473	2,474	1,987	17,554	1,310	208,148	20,692	19,407	3
223,832		48,247		13,736	161,869	98,248	4,246	2,093	41,831		50,078	2,253	2,074	4
244,492	7,048	4,944		160,783	71,717	20,388	8,404	6,916	5,068			116,494	12,955	5
15,394		22		15,106	266	12,700		2,856	9,709	135		18,076	13,489	6
25,424				18,061	7,363	13,886	1,526	4,261	8,099			53,915	415	7
8,176	368	15		103	7,690	10,299	928	842	8,456	73		424	424	8
154,559	1,848	30,326		18,754	103,631	78,967	4,233			3,843	70,891	57,388	660	9
6,711	4,600		248	1,963		15,895	11,745	2,319	1,569	155	107	713	338	10
11,747	234			2,228	9,285	20,848	2,015	5,179	13,654			14,720	13,653	11
3,509	651			2,858		15,279	6,347	3,030	5,297	605		13,398	417	12
8,367	1,231	352		2,223	4,561	2,275	151	2,113		11		4,688	96	13
59,004				4,832	54,172	56,338	4,563	58		646	61,171	29,010	26,840	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$55,200		\$4,043			\$51,157	\$82,547	\$33,225		\$18,797	\$853	\$29,672	\$5,320	\$320	15
43,047	\$3,941	14,263		\$4,240	20,603	20,466	820	\$1,867	17,779			5,431	5,171	16
10,952	3,072			1,862	6,018	403	131	34		238		1,209		17
62,095	7,944	2,669		25	51,457	601	431		170			636	636	18
6,302		5,300		2		942	193	729		20		12,975	925	19
7,933		7,617		316		1,756	553	187	1,015			500		20
10,510	18	457			10,035	24,203	10,717	2,188	2,193	7	9,098	5,573	15	21
2,802	2,321			481		1,547		782	706	59		3,908	515	22
8,165	118	2,279	\$2,271	119	3,379	3,725	2,078	1,647				3,716	452	23
564		22	459	83		8,629		333	8,238	8	60	7	7	24
1,465				936	529	1,614	209	1,405				4,877	131	25
35,068		4,652		1,479	28,937	23,938	599	824	11,701	922	9,892	3,167	1,714	26
591	500	91				668				56	612	263	263	27
3,731				424	3,307	2,943	261	1,043	1,577	62		3,220	425	28
9,246	2,027		18	17	7,184	9,036	5,531	1,782	1,723			34,806	4,386	29
16,095	1,349	588	67	12	14,079	12,844	361	1,014	3,205		8,264	9,806	228	30
2,382		2,382				3,129		38	2,246	845		5,460	1,642	31
4,777	54	41		165	4,517	13,167	46	1,671	11,450			68	68	32
6,094		5,963	131			1,916	1,861	55						33
4,405	225				4,180	1,402	1,239		163			145	145	34
416	56	29	184	147		1,741	226	81	1,434			11	11	35
						472	7	401		64		56		36
6,554		1,560			4,994	893	571	307	15			402	3	37
279	256				23	2,708	1,926	387	343		62	2,018	1,656	38
2,162			165	1,997		1,480	75	42		1,363		417	154	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$47	\$27		\$20			\$595	\$62	\$533				\$12,307	\$820	40
174	143			\$31		2,319	1,543	758		\$18				41
4,463	1,265		600	2,598		2,404	1,282	245	\$767		\$110	13,869	2,068	42
733	231			322	\$180	453			483					43
4,693	1,059				3,634	6,249	2,939	2,005	1,093	212		17,936	17,320	44
1,889					1,889	2,712	1,127	175	1,410			5,302	622	45
2,711	1,380			1,331		4,030	2,584	333	332		781	7,933	878	46
1,116			513	640	63	2,074	1,063	411				5,959	249	47
						14	7		7			71	59	48
1,401	35			1,866		1,537	15	1,289		233		2,334	829	49
258	38			220		2,596	26	271	1,578	711		141	56	50
840				840		2,018	264		1,523	231		3,219	326	51
2,593		\$258			2,335	386		85	301			38	6	52
7,212			72		7,140	9		9				1,671	1,671	53
216			216			725	637	88						54

TABLE 13.—DEPARTMENTAL RECEIPTS¹ FROM

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total departmental receipts.	CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
			Receipts from public.	Service transfer receipts.	Charges.	Fees.	Rents.	Privilege rentals.	Sales.
55	Troy, N. Y.....	\$3,871	\$3,871	.....	\$2,059	\$1,122	\$10	\$10	\$670
56	Lynn, Mass.....	61,991	58,238	\$3,753	51,858	1,604	782	.....	7,747
57	Des Moines, Iowa.....	32,065	32,065	.....	18,108	5,890	603	373	7,091
58	New Bedford, Mass.....	66,117	54,063	12,054	48,095	1,717	221	.....	16,084
59	Oakland, Cal.....	10,328	10,328	.....	1,814	938	.....	.....	7,576
60	Springfield, Mass.....	102,125	97,468	4,657	77,119	7,897	11,401	.....	5,708
61	Lawrence, Mass.....	38,643	32,994	5,649	32,248	3,180	2,400	.....	815
62	Somerville, Mass.....	41,594	33,712	7,882	32,456	1,013	1,117	.....	7,008
63	Savannah, Ga.....	13,129	13,129	.....	12,909	.....	15	.....	205
64	Hoboken, N. J.....	8,214	8,214	.....	2,512	4,984	600	.....	118
65	Peoria, Ill.....	25,923	25,923	.....	18,016	2,647	4,471	.....	789
66	Duluth, Minn.....	17,326	17,021	305	3,954	6,098	495	.....	6,779
67	Evansville, Ind.....	3,533	3,533	.....	69	2,897	133	180	254
68	Utica, N. Y.....	15,129	9,573	5,556	9,541	2,358	.....	.....	3,230
69	Manchester, N. H.....	11,656	9,160	2,496	9,597	973	222	.....	864
70	San Antonio, Tex.....	15,112	15,112	.....	12,878	345	1,140	210	539
71	Elizabeth, N. J.....	5,861	5,861	.....	1,656	3,208	371	.....	626
72	Yonkers, N. Y.....	12,786	12,393	393	9,289	1,823	60	.....	1,614
73	Waterbury, Conn.....	10,022	10,022	.....	5,537	1,612	2,373	.....	500
74	Salt Lake City, Utah.....	20,998	18,942	2,056	18,283	293	190	.....	2,232
75	Kansas City, Kans.....	87,348	87,348	.....	84,868	1,697	90	.....	693
76	Erie, Pa.....	5,222	5,222	.....	3,217	853	444	.....	708
77	Wilkesbarre, Pa.....	7,175	7,175	.....	5,410	902	739	28	96
78	Norfolk, Va.....	11,416	11,416	.....	10,359	.....	765	.....	292
79	Charleston, S. C.....	12,728	12,728	.....	10,210	.....	1,491	.....	1,027
80	Schenectady, N. Y.....	3,984	3,984	.....	772	2,489	300	.....	423
81	Houston, Tex.....	37,263	37,263	.....	35,800	617	26	125	695
82	Harrisburg, Pa.....	1,281	1,251	30	30	658	36	59	498
83	Portland, Me.....	39,124	36,053	3,071	28,460	1,535	4,939	.....	4,190
84	Youngstown, Ohio.....	6,155	6,155	.....	4,996	316	376	.....	467

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.....	\$9,907	\$9,907	.....	\$5,897	\$2,550	\$1,217	.....	\$243
86	Holyoke, Mass.....	24,118	22,873	\$1,245	20,272	192	2,067	.....	1,587
87	Fort Wayne, Ind.....	8,709	8,709	.....	4,867	3,066	87	.....	689
88	Tacoma, Wash.....	20,531	20,531	.....	17,786	627	2,052	.....	66
89	Akron, Ohio.....	7,648	7,648	.....	4,387	1,225	663	.....	1,373
90	Saginaw, Mich.....	19,500	19,500	.....	17,337	1,562	12	.....	589
91	Brockton, Mass.....	110,025	94,754	15,271	50,580	405	692	\$37,776	20,572
92	Lincoln, Nebr.....	3,046	3,046	.....	1,083	1,367	143	26	427
93	Covington, Ky.....	3,573	3,573	.....	2,292	739	.....	.....	542
94	Lancaster, Pa.....	1,119	1,119	.....	38	582	.....	.....	499
95	Spokane, Wash.....	10,432	10,432	.....	5,671	1,487	1,537	.....	1,737
96	Birmingham, Ala.....	49,507	29,507	20,000	31,819	13,819	3,039	.....	830
97	Altoona, Pa.....	2,140	2,140	.....	165	1,101	546	.....	328
98	Pawtucket, R. I.....	27,445	27,445	.....	18,934	4,802	.....	.....	3,709
99	Binghamton, N. Y.....	17,599	17,599	.....	13,107	2,570	226	500	1,196
100	Augusta, Ga.....	30,198	17,829	12,369	27,814	.....	.....	.....	2,384
101	South Bend, Ind.....	4,421	4,421	.....	1,906	1,375	.....	25	1,115
102	Mobile, Ala.....	13,428	8,599	4,829	12,819	82	194	.....	343
103	Johnstown, Pa.....	8,637	8,637	.....	6,723	1,477	.....	.....	437
104	Dubuque, Iowa.....	2,758	2,758	.....	1,487	35	312	528	396
105	Springfield, Ohio.....	14,868	14,868	.....	5,227	815	1,860	.....	6,966
106	Wheeling, W. Va.....	8,304	5,654	2,650	7,867	355	.....	.....	82
107	McKeesport, Pa.....	13,116	13,116	.....	11,258	1,506	173	.....	179
108	Bayonne, N. J.....	12,724	12,724	.....	11,540	1,176	8	.....	.....
109	Butte, Mont.....	9,427	4,799	4,628	7,401	123	673	.....	1,230
110	Allentown, Pa.....	864	864	.....	.....	175	33	30	626
111	Sioux City, Iowa.....	15,304	15,304	.....	14,812	219	70	.....	203
112	Terre Haute, Ind.....	7,907	7,907	.....	459	3,815	150	3,304	179
113	Topeka, Kans.....	9,109	9,109	.....	3,833	3,472	1,086	.....	718
114	Davenport, Iowa.....	19,440	19,440	.....	7,761	1,226	1,056	.....	9,397
115	Montgomery, Ala.....	25,233	15,515	9,718	20,164	2,110	2,700	.....	259
116	Quincy, Ill.....	3,070	3,070	.....	230	471	526	.....	1,843
117	East St. Louis, Ill.....	2,751	2,751	.....	522	.....	1,800	.....	429
118	Haverhill, Mass.....	34,634	29,847	4,787	26,555	1,345	2,553	.....	4,181
119	Little Rock, Ark.....	25,924	20,634	5,290	24,089	754	.....	824	267

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.

MUNICIPAL SERVICE INCOME: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.															City num- ber.
I.—General government.						II.—Protection of life and property.						III.—Health conser- vation and sanitation.			
Total.	Chief execu- tive offices.	Finance offices and accounts.	Law offices.	Municipal buildings and general offices.	All other.	Total.	Police depart- ment.	Fire depart- ment.	Depart- ment of inspection.	Pounds.	All other.	Total.	Health conserva- tion.		
\$10				\$10		\$875	\$331	\$531			\$13		\$242	55	
1,170	\$799	\$2		9	\$360	2,038	1,257	488	\$201		92	13,277	1,778	56	
3,771	2				3,769	3,762	2,782		980			5,493	632	57	
861	665			196		1,929	852	767	310			10,262	13	58	
638					638	136	136							59	
3,501	1,597			1,904		922	815	107				12,493		60	
7,156	3,106		\$9	4,041		1,145	562	583				2,180	443	61	
1,705	937	14	100	7	647	2,485	1,463	612	410			2,024	136	62	
16		10	6			1,342	150	112	1,062	\$18		11,125		63	
118				118		6,003		375			5,628	213	213	64	
2,652			79		2,573	4,228		166	4,062			375	375	65	
1,728	1,492	236				8,622	46	3,876	4,131	206	363			66	
45		45				97		74		18	5	181		67	
549	327			222		6,012	6,012					52	52	68	
						104		104						69	
2,780				1,203	1,577	5,648		57	4,154	1,437		5,208	4,068	70	
1,368		1,185			183	938		938				3	8	71	
3,408		249		2,296	863	1,538	485	534	519			153		72	
299	58	68		55	118	12		12						73	
						3,729		337	2,740	652		1,124	310	74	
96	6				90	90	5	85				19		75	
444				444		1,522		398	1,124			84	84	76	
9	9					761	12	749				31	1	77	
10	10					2,326	253	210	1,863			744		78	
40				40		210	188	22						79	
1,466	50	258		30	1,128	369	365	4						80	
578			578			10,406	3,756	40	4,022	2,588		15,269		81	
30		30				58				58		29	26	82	
3,899				3,880	19	10,016	5,880	743	273		3,120	132	132	83	
86		86				769	137	551	81			109	26	84	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$2,067				\$2,067		\$1,510	\$447	\$175		\$888		\$1,286	\$633	85
630		\$630				1,372		1,372				165	87	86
2,170			\$86	1,812	\$272	1,965	172	65	\$900			73	50	87
73	\$10			63		1,163		36		955		72	72	88
						3		3						89
1,029	12	1,017				3,014	2,785	24	205			1,715		90
5,788	341		711	600	4,136	1,201	571	630				56,227	501	91
						267	34	233				289	110	92
475			475			330		6	324			903	246	93
77	70			7								407		94
156					156	838	304	33	6	495		257	36	95
6,439		3,400		3,039		6,480		123	3,047	3,433		3,460	3,052	96
5	5					123						272	18	97
4,594	2,317	177			2,100	600	600					477		98
1,142		105			1,037	626		626						99
						4,816	1,573	661	2,571		\$11	1,516	591	100
276		276				436	2	20	414			166		101
82					82	1,184	240	103	173	668		902		102
10				10		558	440	118				3,256	54	103
354	6			348		966	171	786		9				104
						85	24	61						105
1,942		82		1,860		82		82						106
930		930				170	170					2,458	579	107
6,902	185	248		10	6,459	99	82	17						108
156					156	830		8	664	158				109
						60	30	30				67	67	110
3			3			76			17	59		6,093		111
71				71		178	111	55		12		3,001		112
659		659				172		50	122			2,926	2,866	113
1,035				1,035		2,607		350	2,257			2,785	30	114
41	41													
3,925	40	1,200	10	2,640	35	373	17	44		312		3,153	1,789	115
526				526		444	101	343						116
						158	158							117
3,491	999	30		2,457	5	1,244	408	692	144			280	213	118
10				10		877		266		611		744		119

TABLE 13.—DEPARTMENTAL RECEIPTS¹ FROM

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total departmental receipts.	CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
			Receipts from public.	Service transfer receipts.	Charges.	Fees.	Rents.	Privilege rentals.	Sales.
120	Springfield, Ill.	\$6,663	\$6,663		\$1,651	\$3,328	\$585		\$1,099
121	York, Pa.	3,280	3,280		2,730	239	170	\$75	66
122	Salem, Mass.	33,359	33,359		28,149	1,655	1,599		1,956
123	Malden, Mass.	21,824	17,881	\$3,943	18,650	1,031			2,243
124	Chester, Pa.	2,919	2,919		1,922	942			55
125	Chelsea, Mass.	29,082	25,361	3,721	27,514	935	234		399
126	Newton, Mass.	38,355	37,905	450	35,288	1,338	1,000		729
127	Passaic, N. J.	4,297	4,297		1,070	2,710			517
128	Elmira, N. Y.	6,963	6,963		525	1,609			4,829
129	Atlantic City, N. J.	6,250	6,250		2,085	3,713	100		352
130	Superior, Wis.	1,019	867	152	425	90	46		458
131	Knoxville, Tenn.	11,944	11,944		8,727	1,912	461		844
132	Newcastle, Pa.	8,474	8,474		3,997	1,833	2,328		316
133	Rockford, Ill.	12,439	12,439		8,726	3,079	517		117
134	Jacksonville, Fla.	11,166	3,902	7,264	9,699				1,467
135	South Omaha, Nebr.	1,377	1,377		865	129			383
136	Fitchburg, Mass.	25,490	25,490		21,949	1,206	721		1,614
137	Galveston, Tex.	44,450	44,450		28,307	123		15,951	69
138	Macon, Ga.	10,125	10,125		9,811			206	108
139	Canton, Ohio.	3,146	3,146		1,603	802			741
140	Joplin, Mo.	3,422	3,422		3,030	75			317
141	Auburn, N. Y.	27,620	26,368	1,252	21,526	1,997	154		3,943
142	Wichita, Kans.	897	897		163	530			204
143	Racine, Wis.	7,815	7,815		4,134	1,711	61		1,909
144	Woonsocket, R. I.	16,511	14,619	1,892	2,054	3,166	7,692		3,599
145	Joliet, Ill.	5,163	5,163		3,318	1,659			186
146	Taunton, Mass.	21,478	21,210	268	12,033	3,517	64		5,864
147	Chattanooga, Tenn.	30,083	24,083	6,000	27,419	2,103			561
148	Sacramento, Cal.	10,484	10,484		9,406	52	292	373	361
149	Oshkosh, Wis.	2,637	2,637		1,992	523	55		67
150	La Crosse, Wis.	1,976	1,941	35	802	322		546	306
151	Council Bluffs, Iowa.	5,168	5,168		1,601	1,198		143	2,226

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.

MUNICIPAL SERVICE INCOME: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS.															City num- ber.
I.—General government.						II.—Protection of life and property.						III.—Health conser- vation and sanitation.			
Total.	Chief execu- tive offices.	Finance offices and accounts.	Law offices.	Municipal buildings and general offices.	All other.	Total.	Police depart- ment.	Fire depart- ment.	Depart- ment of inspection.	Pounds.	All other.	Total.	Health conser- vation.		
\$1,349	\$764			\$585		\$1,434	\$60	\$56	\$1,318						
56				56		57		47	10						
268	268					290	170	6	7		\$107	\$1,883	\$618		
501	501					862	100	567	195			3,189	5		
						1,013			1,013			148	148		
1,155	314	\$841				376	213	153	6		4	872	868		
671	531				\$140	1,662	1,435		227			13,504	1,509		
1,311					1,311	19		19				100			
536	33				503	146		146				87			
3,741		262			3,479	1,638		80	1,524	\$34		100			
76				76		441	215	88	138			5	5		
462				462		357		266		91		41	41		
2,238				2,238		26		26				1,143	9		
						546	50	20	476			4,424			
189	101	88				1,961		507	1,454						
						259	135	124				244			
795	488			307		1,504	1,094	155	255			4,009	472		
2					2	536				536		20,303			
						1,028	1,028					88	88		
3				3		619		619				859	16		
700			\$700			541		210		331		96	71		
117	99				18	934	122	812				119	119		
												87	25		
278		111		5	162	590		590				16			
9,049	837			7,602	610	165	92	73				2,878			
425	425					628		60	568						
						663	297	70	296			465	295		
						812		812				3,973	3,973		
2,977		2,939			38	62	23			39		38			
475					475	47	7	40							
						104		104				16			
383					383	564	15		549			3			

TABLE 13.—DEPARTMENTAL RECEIPTS¹ FROM

[For a list of the cities in each state arranged alphabetically]

City num- ber.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.								
		III.—Health conservation and sanitation—Continued.			IV.—Highways.					
		Sanitation.			Total.	General adminis- tration.	Streets.	Sidewalks.	Bridges other than toll.	All other.
		Sewers and sewage dis- posal.	Street cleaning.	Refuse dis- posal.						
	Grand total.....	\$125,562	\$134,742	\$491,063	\$3,456,590	\$331,297	\$1,369,171	\$86,389	\$121,846	\$1,546,887
	Group I.....	268,104	109,962	37,619	2,148,786	146,761	623,653	4,632	81,070	1,292,770
	Group II.....	66,134	2,195	16,795	482,621	71,852	325,846	46,263	5,809	32,851
	Group III.....	49,235	11,512	57,427	541,751	86,342	214,799	20,104	17,454	203,052
	Group IV.....	107,590	1,893	22,901	282,432	26,342	204,873	15,490	17,513	18,214

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$65,069	\$77,085	.....	\$231,372	.....	\$228,269	.....	\$3,103	.....
2	Chicago, Ill.....	4,664	27,124	\$752	98,814	.....	65,676	.....	26,532	\$6,606
3	Philadelphia, Pa.....	1,285	.....	.....	960,590	\$101,365	52,376	\$25	126	\$86,698
4	St. Louis, Mo.....	179	.....	.....	38,875	1,103	33,272	.....	.....	4,500
5	Boston, Mass.....	86,899	1,120	15,520	291,556	.....	32,532	.....	47,441	211,583
6	Baltimore, Md.....	1,145	3,442	.....	75,785	.....	42,053	.....	.....	33,732
7	Cleveland, Ohio.....	32,853	.....	20,647	95,956	.....	93,620	153	2,183	.....
8	Buffalo, N. Y.....	.....	.....	.....	225,728	20,288	14,079	1,142	.....	190,219
9	San Francisco, Cal.....	56,728	.....	.....	23,957	23,957	.....	.....	.....	.....
10	Pittsburg, Pa.....	.....	375	.....	528	.....	528	.....	.....	.....
11	Cincinnati, Ohio.....	.....	816	251	2,775	.....	1,850	.....	40	885
12	Detroit, Mich.....	12,969	.....	.....	60,889	.....	58,131	2,544	.....	214
13	Milwaukee, Wis.....	4,143	.....	449	41,860	.....	1,214	668	1,645	38,333
14	New Orleans, La.....	2,170	.....	.....	101	48	53	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$5,000	.....	.....	\$181,733	\$15,362	\$129,333	\$37,038	.....	.....
16	Newark, N. J.....	260	.....	.....	26,533	7,434	15,752	.....	.....	\$3,347
17	Minneapolis, Minn.....	.....	.....	\$1,209	336	.....	231	105	.....	.....
18	Jersey City, N. J.....	.....	.....	.....	8,394	177	8,217	.....	.....	.....
19	Louisville, Ky.....	11,845	\$50	155	155	.....	155	.....	.....	.....
20	Indianapolis, Ind.....	.....	.....	500	3,865	3,865	.....	.....	.....	.....
21	Providence, R. I.....	4,697	861	.....	39,349	20	30,653	7,663	\$873	140
22	St. Paul, Minn.....	2,000	.....	1,393	9,464	.....	8,887	.....	523	54
23	Rochester, N. Y.....	1,464	43	1,757	11,016	3,441	2,625	612	5	4,333
24	Kansas City, Mo.....	.....	.....	.....	573	.....	22	.....	.....	551
25	Toledo, Ohio.....	463	184	4,099	4,460	.....	2,779	51	.....	1,630
26	Denver, Colo.....	1,418	35	.....	31,130	23,259	6,287	.....	1,584	.....
27	Allentown, Pa.....	.....	.....	.....	200	.....	.....	.....	.....	.....
28	Columbus, Ohio.....	2,076	719	.....	22,123	.....	524	.....	43	21,556
29	Worcester, Mass.....	23,125	7,295	.....	34,536	17,946	16,590	.....	.....	.....
30	Los Angeles, Cal.....	9,568	10	.....	45,112	148	43,772	.....	1,192	.....
31	Memphis, Tenn.....	3,816	.....	2	20,776	.....	20,643	.....	.....	133
32	Omaha, Nebr.....	.....	.....	.....	379	.....	379	.....	.....	.....
33	New Haven, Conn.....	.....	.....	.....	2,617	.....	2,567	.....	.....	50
34	Syracuse, N. Y.....	.....	.....	.....	1,367	.....	591	776	.....	.....
35	St. Joseph, Mo.....	.....	.....	.....	617	.....	617	.....	.....	.....
36	Scranton, Pa.....	56	.....	.....	3,029	.....	1,605	.....	1,424	.....
37	Paterson, N. J.....	334	65	.....	1,773	.....	773	.....	.....	1,000
38	Fall River, Mass.....	12	.....	350	5,453	.....	5,231	.....	165	57
39	Portland, Oreg.....	.....	263	.....	27,631	.....	27,613	18	.....	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$2,287	\$200	\$9,000	\$63,608	.....	\$7,569	.....	\$400	\$55,639
41	Albany, N. Y.....	.....	.....	.....	315	\$27	288	.....	.....	.....
42	Cambridge, Mass.....	71	.....	11,730	44,013	.....	1,286	\$1,011	104	41,612
43	Seattle, Wash.....	.....	.....	.....	75,921	64,793	11,128	.....	.....	.....
44	Grand Rapids, Mich.....	616	.....	.....	49,515	.....	46,252	2,778	.....	485
45	Dayton, Ohio.....	.....	4,596	84	8,836	.....	8,836	.....	.....	.....
46	Lowell, Mass.....	3,725	.....	3,330	12,253	7,755	3,126	.....	.....	1,372
47	Hartford, Conn.....	614	5,096	.....	1,593	.....	935	.....	658	.....
48	Reading, Pa.....	12	.....	.....	1,858	.....	1,858	.....	.....	.....
49	Richmond, Va.....	6	1,499	.....	1,162	.....	.....	.....	.....	1,162
50	Nashville, Tenn.....	.....	85	.....	6,181	.....	260	6,451	.....	470
51	Wilmington, Del.....	2,893	.....	.....	11,075	.....	9,895	1,180	.....	.....
52	Trenton, N. J.....	33	.....	.....	2,305	500	.....	1,410	.....	395
53	Camden, N. J.....	.....	.....	.....	719	337	.....	382	.....	.....
54	Bridgeport, Conn.....	.....	.....	.....	1,433	.....	1,433	.....	.....	.....

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.

MUNICIPAL SERVICE INCOME: 1904—Continued.

and the number assigned to each, see page 37.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																City number.
V.—Charities and corrections.								VI.—Education.				VII.—Recreation.				
Total.	General administration.	Poor in institutions.	Outdoor poor relief.	All other charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.	
\$1,802,659	\$4,736	\$344,131	\$271,046	\$254,282	\$228,539	\$289,963	\$409,962	\$536,252	\$635,850	\$165,509	\$34,893	\$460,883	\$426,076	\$41,920	\$1,887	
846,478	2,056	180,106	175,738	4,800	66,688	248,022	169,068	367,184	268,849	63,917	34,418	312,697	289,136	23,561	.....
352,688	.....	92,776	15,909	40,522	65,923	25,710	111,848	203,667	145,114	58,078	475	100,821	87,425	12,173	1,223
308,262	2,534	52,520	44,102	121,577	26,613	8,188	52,728	138,073	114,624	23,449	.....	46,310	40,670	5,640	.....
295,231	146	18,729	35,297	87,383	69,315	8,043	76,316	127,328	107,263	20,065	.....	10,055	8,845	546	664

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$77,534	.....	\$53,939	\$109	.....	\$5,784	.....	\$17,702	\$9,351	.....	\$8,812	\$539	\$58,076	\$55,324	\$2,752	.....	1
1,754	.....	.....	.....	\$1,754	.....	.....	.....	28,879	.....	7,792	.....	141,148	140,725	423	.....	2
221,731	.....	22,320	.....	.....	813	\$145,545	53,053	38,949	.....	2,090	33,879	1,538	1,538	.....	.....	3
13,633	.....	7,521	.....	89	482	4,935	606	11,588	.....	5,550	6,038	1,423	1,423	.....	.....	4
331,893	.....	6,756	175,629	2,957	57,393	85,554	3,602	34,609	.....	29,072	5,537	16,317	7,736	8,581	.....	5
23,655	.....	1,533	.....	.....	.....	11,988	10,134	5,893	5,893	.....	.....	12,511	5,138	7,373	.....	6
62,983	.....	40,658	.....	.....	.....	.....	22,325	53,516	49,289	4,227	.....	5,648	5,521	127	.....	7
.....	.....	.....	.....	.....	.....	.....	.....	6,201	2,818	3,383	.....	1,078	1,078	.....	.....	8
3,956	.....	81	.....	.....	.....	.....	3,875	62,015	58,732	3,283	.....	30,172	30,172	.....	.....	9
47,120	\$1,924	45,196	.....	.....	.....	.....	.....	45,475	32,897	12,578	.....	1,687	1,687	.....	.....	10
25,417	.....	553	.....	.....	2,216	.....	22,648	45,961	45,961	.....	.....	1,339	585	754	.....	11
35,255	132	.....	.....	.....	.....	.....	35,123	11,861	9,450	2,411	.....	23,945	20,394	3,551	.....	12
.....	.....	.....	.....	.....	.....	.....	.....	7,249	4,938	2,311	.....	4,045	4,045	.....	.....	13
1,547	.....	1,547	.....	.....	.....	.....	.....	5,637	1,072	4,565	.....	13,770	13,770	.....	.....	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$33,865	.....	.....	.....	\$12,565	.....	\$21,300	\$2,951	\$249	\$2,702	.....	\$803	.....	\$803	.....	.....	15
4,042	.....	\$734	.....	\$1,132	.....	2,176	6,324	2,452	3,872	.....	1,237	.....	842	.....	\$395	16
6,407	.....	.....	\$395	2,947	.....	3,065	13,080	9,543	3,537	.....	20,395	\$19,578	817	.....	.....	17
1,155	.....	.....	.....	1,155	.....	1,848	1,848	785	1,063	.....	.....	.....	.....	.....	.....	18
7,397	.....	1,602	.....	4,000	.....	1,795	11,948	7,716	4,232	.....	1,001	1,001	.....	.....	.....	19
3,029	.....	.....	.....	3,029	.....	.....	15,230	14,095	1,135	.....	5,353	5,353	.....	.....	.....	20
31,287	.....	31,140	147	.....	.....	.....	13,638	13,163	.....	\$475	9,641	9,641	.....	.....	.....	21
10,648	.....	.....	918	7,746	.....	1,984	21,858	97	21,761	.....	10,496	7,929	8,567	.....	.....	22
419	.....	.....	419	3,022	.....	.....	3,022	3,902	.....	.....	3,280	3,280	.....	.....	.....	23
.....	.....	.....	.....	4,973	.....	.....	4,973	2,753	2,220	.....	28,480	28,160	320	.....	.....	24
18,505	.....	.....	.....	92	.....	18,413	9,804	8,670	1,134	.....	3,418	3,418	.....	.....	.....	25
6,488	.....	2,608	.....	3,880	.....	.....	10,840	5,830	5,010	.....	4,349	4,349	.....	.....	.....	26
19,879	.....	19,879	.....	.....	.....	.....	4,385	1,472	2,913	.....	.....	.....	.....	.....	.....	27
27,715	.....	.....	.....	.....	.....	27,715	6,400	6,145	255	.....	1,172	344	.....	828	.....	28
79,846	.....	23,517	4,207	19,932	32,190	.....	4,216	3,017	1,199	.....	483	483	.....	.....	.....	29
35,400	.....	.....	.....	.....	.....	35,400	28,105	25,755	2,350	.....	1,535	1,535	.....	.....	.....	30
8,588	.....	.....	.....	8,588	.....	.....	6,907	6,448	.....	.....	352	352	.....	.....	.....	31
.....	.....	.....	.....	.....	.....	.....	10,983	9,958	1,025	.....	288	288	.....	.....	.....	32
3,136	.....	2,914	222	.....	.....	.....	8,276	7,164	1,112	.....	679	476	203	.....	.....	33
2,945	.....	1,410	.....	401	1,134	.....	2,838	2,502	336	.....	621	621	621	.....	.....	34
.....	.....	.....	.....	.....	.....	.....	2,997	2,130	867	.....	.....	.....	.....	.....	.....	35
34,665	.....	8,796	159	.....	.....	\$25,710	1,549	1,549	.....	.....	845	845	.....	.....	.....	36
65	.....	.....	35	.....	30	.....	2,665	2,085	580	.....	288	288	.....	.....	.....	37
17,207	.....	176	9,407	7,624	.....	.....	6,806	6,490	316	.....	.....	.....	.....	.....	.....	38
.....	.....	.....	.....	.....	.....	.....	1,144	1,144	.....	.....	75	75	.....	.....	.....	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$52,845	.....	.....	.....	\$5,228	.....	\$47,617	\$861	\$45	\$816	.....	\$7,100	\$7,100	.....	.....	.....	40
22,312	.....	\$5,325	\$2,340	\$14,647	.....	.....	1,432	1,432	.....	.....	5,365	3,642	\$1,723	.....	.....	41
.....	.....	.....	.....	.....	.....	.....	7,854	7,238	616	.....	5,129	3,668	1,461	.....	.....	42
2,804	.....	.....	2,804	.....	.....	.....	4,023	1,424	2,599	.....	88	88	.....	.....	.....	43
3,902	.....	.....	.....	.....	.....	.....	5,688	4,947	741	.....	760	760	.....	.....	.....	44
33,953	.....	.....	.....	.....	.....	.....	4,904	4,440	464	.....	1,167	1,167	.....	.....	.....	45
3,243	.....	11,033	4,864	17,894	.....	\$162	8,693	8,330	363	.....	2,862	2,862	.....	.....	.....	46
.....	\$2,114	640	489	.....	.....	.....	13,153	13,153	.....	.....	150	150	.....	.....	.....	47
75	.....	75	.....	.....	.....	.....	2,222	2,222	.....	.....	615	615	.....	.....	.....	48
.....	.....	.....	.....	.....	.....	.....	3,410	3,410	.....	.....	.....	.....	.....	.....	.....	49
6,197	.....	.....	.....	.....	6,197	.....	298	40	258	.....	900	335	565	.....	.....	50
.....	.....	.....	.....	.....	.....	.....	2,532	2,532	.....	.....	2,029	2,029	.....	.....	.....	51
.....	.....	.....	.....	.....	.....	.....	3,167	2,032	1,135	.....	.....	.....	.....	.....	.....	52
.....	.....	.....	.....	.....	.....	.....	1,102	775	327	.....	.....	.....	.....	.....	.....	53
1,395	.....	1,395	.....	.....	.....	.....	9,356	3,226	6,130	.....	660	660	.....	.....	.....	54

TABLE 13.—DEPARTMENTAL RECEIPTS¹ FROM

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.								
		III.—Health conservation and sanitation—Continued.			IV.—Highways.					
		Sanitation.			Total.	General administration.	Streets.	Sidewalks.	Bridges other than toll.	All other.
		Sewers and sewage disposal.	Street cleaning.	Refuse disposal.						
55	Troy, N. Y.....	89			\$1,477		\$1,477			
56	Lynn, Mass.....	991		\$10,508	5,773	\$1,246	3,209			\$875
57	Des Moines, Iowa.....	4,861			8,604		5,624	2,980		
58	New Bedford, Mass.....	10,249			25,002	102	24,889			11
59	Oakland, Cal.....				891					891
60	Springfield, Mass.....	10,212		2,281	30,442	1,502	18,322			10,618
61	Lawrence, Mass.....	1,501		236	4,635		1,704	2,771	\$160	
62	Somerville, Mass.....	475		1,413	8,997	344	8,125	410		118
63	Savannah, Ga.....	7,550		3,575	255	192	46	17		
64	Hoboken, N. J.....				601		601			
65	Peoria, Ill.....				11,203		4,203		7,000	
66	Duluth, Minn.....				3,817		3,817			
67	Evansville, Ind.....	180		1	115	60	44	11		
68	Utica, N. Y.....				1,827		1,400		427	
69	Manchester, N. H.....				4,445		4,445			
70	San Antonio, Tex.....	1,140			2,260	725	235			1,300
71	Elizabeth, N. J.....				1,712	371	322			1,019
72	Yonkers, N. Y.....	153			6,229		4,174			2,055
73	Waterbury, Conn.....				4,720		4,720			
74	Salt Lake City, Utah.....	814			13,031	6,800	6,121	110		
75	Kansas City, Kans.....	19			84,718					84,718
76	Eric, Pa.....				2,063		2,063			
77	Wilkesbarre, Pa.....	30			5,387	2	4,583	774	28	
78	Norfolk, Va.....	711	\$33		8,271	1,586	6,368	317		
79	Charleston, S. C.....				2,891		2,891			
80	Schenectady, N. Y.....				464		464			
81	Houston, Tex.....			15,269	9,543		8,572		659	312
82	Harrisburg, Pa.....	3			182		107	59	16	
83	Portland, Me.....				6,663		2,661		4,002	
84	Youngstown, Ohio.....	80	3		4,746		746		4,000	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.....				\$3,988		\$181			\$3,807
86	Holyoke, Mass.....	\$653			4,993		4,437	\$556		
87	Fort Wayne, Ind.....	78			3,803		3,683			120
88	Tacoma, Wash.....	23			15,811	\$9,710	6,095	6		
89	Akron, Ohio.....				4,187		3,945	242		
90	Saginaw, Mich.....	1,715			10,538		10,513	21	\$4	
91	Brookton, Mass.....	45,450		\$10,276	17,239	2,380	11,840			3,019
92	Lincoln, Nebr.....	179			328		328			
93	Covington, Ky.....		\$350	307	328		328			
94	Lancaster, Pa.....		364	43	38		38			
95	Spokane, Wash.....	221			5,196	15	1,012	4,169		
96	Birmingham, Ala.....	261	7	140	1,612		1,612			
97	Altoona, Pa.....	254			192			57	50	85
98	Pawtucket, R. I.....	477			17,371		17,371			
99	Binghamton, N. Y.....				6,737		1,995	3,742		
100	Augusta, Ga.....			925	421		421			
101	South Bend, Ind.....	166			1,325		1,209	116		
102	Mobile, Ala.....	902			7,338		7,338			
103	Johnstown, Pa.....	3,202			2,138					2,138
104	Dubuque, Iowa.....				808		657	151		
105	Springfield, Ohio.....				3,982				3,982	
106	Wheeling, W. Va.....				5,079	55	5,024			
107	McKeesport, Pa.....			1,879	7,892			41	7,500	351
108	Bayonne, N. J.....				5,394					
109	Butte, Mont.....				6,080		6,080			
110	Allentown, Pa.....				3			3		
111	Sioux City, Iowa.....	6,093			8,472		2,136	3,884	2,444	8
112	Terre Haute, Ind.....	2,851		150	245		245			
113	Topeka, Kans.....	15	45		919		470		449	
114	Davenport, Iowa.....	2,755			2,798		2,621	107		70
115	Montgomery, Ala.....	1,312		52	7,187	166	7,021			
116	Quincy, Ill.....				563		179			384
117	East St. Louis, Ill.....				4,333	9	3,609		657	58
118	Haverhill, Mass.....	67								
119	Little Rock, Ark.....	744			17,301	1,110	15,187	824	180	

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.

MUNICIPAL SERVICE INCOME: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.

V.—Charities and corrections.								VI.—Education.				VII.—Recreation.				City number.
Total.	General administration.	Poor in institutions.	Outdoor poor relief.	All other charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.	
\$6 38,560		\$6 1,980	\$4,360	\$32,220				\$1,234 1,146 8,635 2,253 8,663	\$1,234 655 7,866 2,253 7,868	\$491 769		\$18 27 1,800 350	\$18 27 1,800 19			55 56 57 58 59
25,460			10,971	14,444		\$42	\$3							\$331		
37,019 23,131 24,581		14,373 2,327 3,750	3,583 8,052 4,373	12,594 6,488 16,038	\$6,469			7,994 319 1,207 391 1,279	7,994 99 346 391 402	220 861 391 877		9,754 69 595	9,729 69 595	25		60 61 62 63 64
1,193							1,193	5,512 2,423 3,140 4,990 1,603	3,831 2,160 3,140 4,990 1,285	1,681 263		760 736	760 736			65 66 67 68 69
2,203 4,955		4,955	882	971	350			869 428 1,963 1,346 2,670	379 428 1,529 693 2,080	490 434 653 590		473 1,535 145	473	1,535		70 71 72 73 74
654					654			2,363 1,109 987	2,363 1,109 987			62 62	62			75 76 77
37 7,547		37		272	7,275			139	139			28 1,901	28 1,901			78 79
								1,685 1,342 920	1,685 963 920	379		125 62	125 62			80 81 82
15,646		6,205	1,267	6,009	440	1,712	13	2,323 445	1,535 445	788		445 445	445			83 84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$13,951		\$136	\$6,976	\$2,838		\$4,001		\$3,087	\$1,734	\$1,353		\$1,322	\$1,322			85
								449	449							86
								3,146	2,734	412						87
								1,194	627	567		120	120			88
								3,313	3,242	71						89
206			206					2,736	2,736			262	262			90
29,033		5,705	4,859	16,396	\$340	1,733		501	218	283		36	36			91
								2,136	1,367	769		26	26			92
								1,537	747	790						93
								564	564			33	33			94
								3,985	2,159	1,826						95
20,021							\$20,021	11,495	11,495							96
								1,548	1,548							97
3,532		1,745	1,787					871	661	210						98
7,258					7,258			2,152	1,717	435		684	684			99
23,414					11,045	12,369						31	31			100
								2,193	2,193			25	25			101
3,867					84	3,783						55	55			102
919					919			1,756	1,756							103
								630	317	313						104
6,502					6,502			2,357	2,113	244						105
2,650						2,650		493	355	138						106
								1,666	1,666							107
								329	75	254						108
								2,361	1,189	1,172						109
								731	731							110
								592	330	262						111
								3,346	3,215	131		478	478			112
								3,972	3,705	267		85	85			113
								11,209	10,924	285						114
9,719						9,719		870	870			6	6			115
999						999		1,087	932	155		14	14			116
								2,030		2,030						117
24,380	\$9	2,941	4,167	16,103	505	655		453				453	453			118
6,139					849	5,290		809	809			44	44			119

TABLE 13.—DEPARTMENTAL RECEIPTS¹ FROM

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.								
		III.—Health conservation and sanitation—Continued.			IV.—Highways.					
		Sanitation.			Total.	General administration.	Streets.	Sidewalks.	Bridges other than toll.	All other.
		Sewers and sewage disposal.	Street cleaning.	Refuse disposal.						
120	Springfield, Ill.				\$147		\$147			
121	York, Pa.				2,684		2,684			
122	Salem, Mass.			\$1,265	55		42	\$13		
123	Malden, Mass.	\$16		3,168	3,922		3,822			\$100
124	Chester, Pa.				761		761			
125	Chelsea, Mass.	4			10,321		10,315			6
126	Newton, Mass.	11,995			13,632	\$44	6,485	347	\$46	6,710
127	Passaic, N. J.	100			650		650			
128	Elmira, N. Y.	62	\$25		397		312			85
129	Atlantic City, N. J.			100	189	189				
130	Superior, Wis.				154		154			
131	Knoxville, Tenn.				1,387		1,387			
132	Newcastle, Pa.	32	1,102		43				43	
133	Rockford, Ill.	4,424			3,332		2,942	354	36	
134	Jacksonville, Fla.				1,752		1,653	99		
135	South Omaha, Nebr.			244	622		466	156		
136	Fitchburg, Mass.	3,537			8,427	3	8,232	132	60	
137	Galveston, Tex.	15,951		4,352	12,311		12,311			
138	Macon, Ga.				1,009		803	206		
139	Canton, Ohio.	843								
140	Joplin, Mo.	25			1,898		1,412			486
141	Auburn, N. Y.				23,893	2,643	20,086	161	703	300
142	Wichita, Kans.	62			62			62		
143	Racine, Wis.	16			3,749		3,747			2
144	Woonsocket, R. I.	2,878			1,959		1,959			
145	Joliet, Ill.				246		246			
146	Taunton, Mass.	170			4,209	231	3,920		58	
147	Chattanooga, Tenn.				2,140		2,140			
148	Sacramento, Cal.	38			6,879	4,393	1,196		1,288	2
149	Oshkosh, Wis.				122		51	41	13	17
150	La Crosse, Wis.	16			501		35			466
151	Council Bluffs, Iowa.	3			1,340		1,340			

¹Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.

MUNICIPAL SERVICE INCOME: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																
V.—Charities and corrections.								VI.—Education.				VII.—Recreation.				City number.
Total.	General administration.	Poor in institutions.	Outdoor poor relief.	All other charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.	
								\$2,909	\$2,621	\$288		\$824	\$824			120
\$27,497		\$1,471	\$3,221	\$17,406	\$4,928	\$471		483	483							121
12,287		1,093	3,333	7,622		239		1,874	1,395	479		1,492	1,492			122
								1,023	559	464		40	40			123
								997	997							124
15,038			3,741	11,297				1,086	795	291		234	234			125
7,332		120	2,198	3,089	1,803	122		1,554	840	714						126
68	\$68							2,215	1,442	773		2	2			127
								5,729	5,729							128
								582	321	261						129
								343	210	133						130
7,785					7,785			1,912	1,912							131
3,003		150			2,853			2,021	2,021							132
7,264							\$7,264	4,137	3,196	941						133
																134
9,697		846	2,242	5,833		776		252	252							135
11,107					11,107			837	588	249		221	221			136
8,000							8,000	191	191							137
								919	822	97		746	82		\$664	138
																139
179	69		40		24	46		187	85	102						140
51								2,378	2,378							141
			33		18			748	688	60						142
								3,131	2,873	258						143
616		616						1,774	1,774			70	70			144
11,919		3,906	1,214	6,799				4,289	1,773	2,516						145
19,295					13,295		6,000	3,797	3,689	208		1,761	1,761			146
								2,402	2,102							147
																148
1,503			1,280				223	236	236			292	292			149
								490	487	3						150
								809	809			546		\$546		151
								2,725	2,464	261		153	153			151

TABLE 14.—RECEIPTS¹ OF

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	Total receipts of municipal industries.	CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
			Receipts from public.	Service transfer receipts.	Charges.	Fees.	Rents.	Privilege rentals.	Rates.
	Grand total.....	\$54,437,002	\$53,232,434	\$1,204,568	\$1,710,315	\$25,594	\$2,045,778	\$4,014,966	\$45,435,824
	Group I.....	33,905,732	33,241,612	664,120	905,012	8,804	1,654,669	3,825,705	26,873,490
	Group II.....	8,479,624	8,365,705	113,919	269,711	12,331	189,366	83,839	7,771,417
	Group III.....	6,912,090	6,732,575	179,515	288,951	1,212	124,497	37,092	6,242,584
	Group IV.....	5,139,556	4,892,542	247,014	246,641	3,247	80,246	68,330	4,548,333

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$13,369,011	\$13,262,949	\$106,062	\$184,544	.....	\$115,781	* \$3,581,639	* \$9,351,223
2	Chicago, Ill.....	4,556,569	4,191,333	365,236	69,588	.....	105,146	.....	4,309,032
3	Philadelphia, Pa.....	4,371,052	4,371,052	.....	133,324	\$2,975	720,431	10,817	3,502,991
4	St. Louis, Mo.....	2,196,882	2,148,707	48,175	110,868	.....	34,344	.....	1,981,021
5	Boston, Mass.....	3,037,020	3,036,370	650	78,970	.....	328,819	.....	* 2,565,092
6	Baltimore, Md.....	999,200	998,071	1,129	39,325	1,375	1,323	163,449	786,093
7	Cleveland, Ohio.....	984,777	984,777	.....	57,080	.....	34,096	.....	827,342
8	Buffalo, N. Y.....	843,149	752,293	90,856	34,918	.....	10,283	56,668	740,940
9	San Francisco, Cal.....	.....	.....	.....	.....	.....	.....	.....	.....
10	Pittsburg, Pa.....	1,141,192	1,136,732	4,460	2,635	.....	83,896	.....	1,040,320
11	Cincinnati, Ohio.....	991,245	988,934	2,311	84,734	318	31,106	13,142	857,575
12	Detroit, Mich.....	709,653	709,653	.....	79,153	4,136	1,581	.....	461,331
13	Milwaukee, Wis.....	506,088	460,847	45,241	19,642	.....	.....	.....	450,560
14	New Orleans, La.....	199,894	199,894	.....	10,231	.....	187,863	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$400,250	\$400,250	.....	\$11,522	.....	\$13,785	\$20,494	\$349,264
16	Newark, N. J.....	875,585	871,079	\$4,506	501	.....	6,728	39,586	829,170
17	Minneapolis, Minn.....	279,107	279,107	.....	1,793	\$307	.....	.....	251,908
18	Jersey City, N. J.....	917,979	917,979	.....	3,481	.....	568	.....	913,880
19	Louisville, Ky.....	476,638	476,638	.....	4,792	11,790	6,792	.....	451,125
20	Indianapolis, Ind.....	31,003	31,003	.....	.....	.....	23,769	4,564	2,640
21	Providence, R. I.....	702,750	654,317	48,463	28,137	.....	5,686	1,353	647,156
22	St. Paul, Minn.....	270,111	266,397	3,714	159	.....	62	6,179	263,301
23	Rochester, N. Y.....	502,504	500,073	2,431	28,877	.....	326	.....	425,431
24	Kansas City, Mo.....	609,014	604,604	4,410	1,183	.....	25,112	8,341	633,458
25	Toledo, Ohio.....	206,464	206,192	272	12,238	.....	11,836	13	161,262
26	Denver, Colo.....	28,638	22,355	6,583	6,583	.....	20,524	.....	7,831
27	Allegheny, Pa.....	359,347	359,347	.....	256	.....	32,061	.....	354,425
28	Columbus, Ohio.....	275,202	274,737	465	.....	.....	22,946	.....	252,037
29	Worcester, Mass.....	236,586	320,318	6,268	31,888	234	29	.....	293,794
30	Los Angeles, Cal.....	773,659	773,659	.....	61,766	.....	2,153	.....	707,670
31	Memphis, Tenn.....	362,340	327,035	35,305	8,750	.....	6,729	.....	342,781
32	Omaha, Nebr.....	3,842	3,842	.....	.....	.....	2,242	.....	.....
33	New Haven, Conn.....	1,550	1,550	.....	.....	.....	.....	1,590	.....
34	Syracuse, N. Y.....	268,634	268,634	.....	6,010	.....	1,000	.....	261,373
35	St. Joseph, Mo.....	3,438	3,438	.....	200	.....	1,564	1,644	.....
36	Scranton, Pa.....	1,266	1,266	.....	.....	.....	1,236	.....	.....
37	Paterson, N. J.....	188	188	.....	.....	.....	188	.....	.....
38	Fall River, Mass.....	209,124	209,124	.....	15,833	.....	2,010	75	181,503
39	Portland, Oreg.....	494,210	492,448	1,762	45,742	.....	1,000	.....	447,407

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$240,346	\$240,346	.....	\$3,294	.....	\$1,196	.....	\$200,162
41	Albany, N. Y.....	319,239	319,239	.....	2,292	.....	839	\$2,127	313,981
42	Cambridge, Mass.....	364,891	363,146	\$1,745	12,150	.....	2,618	.....	342,402
43	Seattle, Wash.....	463,877	463,877	.....	26,184	\$1,135	3,000	.....	429,937
44	Grand Rapids, Mich.....	192,441	180,921	11,520	17,964	.....	356	.....	156,757
45	Dayton, Ohio.....	143,075	143,075	.....	8,439	.....	20,290	.....	114,299
46	Lowell, Mass.....	207,417	200,842	6,575	21,499	.....	2,063	.....	180,975
47	Hartford, Conn.....	261,594	238,141	23,453	2,547	.....	250	.....	256,079
48	Reading, Pa.....	220,736	196,534	24,202	690	50	120	.....	218,118
49	Richmond, Va.....	490,118	484,058	6,060	2,577	.....	21,846	.....	450,770
50	Nashville, Tenn.....	198,050	198,050	.....	.....	.....	.....	13,524	184,351
51	Wilmington, Del.....	200,553	200,553	.....	987	.....	512	2,427	196,627
52	Trenton, N. J.....	143,954	143,954	.....	3,587	.....	.....	.....	140,367
53	Camden, N. J.....	200,419	200,419	.....	9,359	.....	.....	.....	188,576
54	Bridgeport, Conn.....	30	30	.....	.....	.....	.....	80	.....

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.² Connected with penal institutions, except in the case of St. Louis.³ Includes receipts from ferries, amount not specified.

MUNICIPAL INDUSTRIES: 1904.

and the number assigned to each, see page 37.]

CLASSIFIED BY SOURCE—continued.			CLASSIFIED BY INDUSTRIES.								City number.
Manufac- tures.	Sales.	Permits.	Waterworks.	Electric light works.	Gas works.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crema- tories.	Institutional industries. ¹	All other industries.	
\$385,467	\$744,928	\$71,130	\$44,974,037	\$779,697	\$1,368,605	\$1,316,513	\$3,717,878	\$489,006	\$451,184	\$1,340,082	
377,694	204,982	55,376	26,790,664	303,654	660,729	892,018	3,618,238	64,705	443,302	1,132,422	
2,365	140,382	10,213	8,019,271	135	0,500	213,643	51,856	110,810	2,365	75,044	
5,408	207,811	4,535	6,105,219	26,184	380,058	128,857	23,497	190,443	5,408	45,424	
.....	191,753	1,006	4,058,883	440,724	312,318	81,995	24,287	123,048	109	89,192	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$100,734	\$35,090	.....	\$9,071,483	.....	.....	\$302,562	\$3,396,843	.....	\$100,734	\$497,389	1
.....	57,226	\$15,607	4,159,489	\$288,276	.....	4,283	20,474	.....	34,375	49,672	2
.....	514	.....	3,637,440	.....	\$660,729	10,193	51,873	.....	.....	10,817	3
46,450	24,199	.....	2,012,583	.....	.....	37,275	79,973	.....	\$47,737	19,314	4
44,011	20,128	.....	2,428,556	.....	.....	110,818	936	\$24,195	44,011	428,504	5
.....	7,635	.....	828,765	.....	.....	59,841	43,141	.....	.....	57,453	6
35,142	28,618	2,499	873,965	.....	.....	33,336	2,574	39,760	35,142	.....	7
.....	350	.....	775,858	.....	.....	56,658	.....	.....	.....	10,633	8
.....	8,885	5,456	1,048,478	.....	.....	65,867	16,446	.....	.....	10,401	9
.....	4,370	.....	917,351	.....	.....	13,142	5,978	.....	29,946	24,828	10
151,357	4,322	7,773	532,745	15,378	.....	10,173	.....	.....	151,357	.....	11
.....	11,845	24,041	503,951	.....	.....	2,137	.....	.....	.....	.....	12
.....	1,800	.....	.....	.....	.....	185,733	.....	750	.....	13,411	13
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$2,365	\$2,820	.....	\$363,606	.....	.....	\$20,494	\$13,785	.....	\$2,365	.....	15
.....	.....	.....	831,197	.....	.....	40,087	943	.....	.....	\$3,758	16
.....	19,050	\$6,048	278,800	.....	.....	307	.....	.....	.....	.....	17
.....	50	.....	914,183	.....	.....	.....	3,415	.....	.....	381	18
.....	1,534	.....	459,358	.....	.....	.....	15,970	\$205	.....	500	19
.....	.....	.....	2,640	.....	.....	28,363	.....	.....	.....	.....	20
.....	20,448	.....	676,752	.....	.....	.....	100	19,643	.....	6,285	21
.....	410	.....	263,301	.....	.....	6,808	2	.....	.....	.....	22
.....	47,870	.....	447,909	.....	.....	.....	.....	45,893	.....	8,702	23
.....	920	.....	634,565	.....	.....	34,449	.....	.....	.....	.....	24
.....	19,555	1,560	179,016	.....	\$6,500	5,707	.....	15,241	.....	.....	25
.....	.....	2,605	9,887	.....	.....	10,637	.....	.....	.....	8,414	26
.....	219	.....	357,030	.....	.....	26,920	5,397	.....	.....	.....	27
.....	10,641	.....	252,121	\$135	.....	22,946	.....	14,039	.....	.....	28
.....	2,070	.....	322,547	.....	.....	.....	.....	.....	.....	.....	29
.....	4,080	.....	770,086	.....	.....	7,626	4,369	.....	.....	3,573	30
.....	1,600	.....	350,345	.....	.....	1,802	.....	.....	.....	2,040	31
.....	251	.....	264,763	.....	.....	3,871	1,590	.....	.....	.....	32
.....	.....	.....	.....	.....	.....	3,438	.....	.....	.....	.....	33
.....	.....	.....	.....	.....	.....	188	.....	.....	.....	1,296	34
.....	8,803	.....	191,516	.....	.....	.....	1,519	15,789	.....	300	35
.....	61	.....	449,649	.....	.....	.....	4,766	.....	.....	39,795	36
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	37
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	38
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

.....	\$35,694	.....	\$235,564	.....	.....	\$322	.....	\$3,563	.....	\$897	40
.....	.....	.....	316,612	.....	.....	2,127	\$500	.....	.....	.....	41
.....	7,721	.....	349,768	.....	.....	63	276	12,610	.....	2,174	42
.....	3,621	.....	436,558	\$26,184	.....	.....	1,135	.....	.....	.....	43
.....	17,364	.....	164,162	.....	.....	5,039	.....	23,240	.....	.....	44
.....	47	.....	121,478	.....	.....	21,597	.....	.....	.....	.....	45
.....	2,880	.....	197,073	.....	.....	176	.....	8,105	.....	2,063	46
.....	2,718	.....	259,801	.....	.....	.....	250	1,543	.....	.....	47
.....	1,758	.....	220,566	.....	.....	50	.....	.....	.....	120	48
.....	14,925	.....	168,458	.....	\$291,500	20,346	.....	8,314	.....	1,500	49
.....	175	.....	184,351	.....	.....	13,699	.....	.....	.....	.....	50
.....	.....	.....	197,614	.....	.....	2,114	825	.....	.....	.....	51
.....	2,484	.....	143,954	.....	.....	.....	.....	2,292	.....	.....	52
.....	.....	.....	198,127	.....	.....	.....	30	.....	.....	.....	53
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	54

¹ Includes \$306,300, receipts from toll bridges.² Bakery connected with poorhouse, \$14,345; bakery connected with house of refuge, \$33,392.³ Includes \$174,658, receipts from ferries.

TABLE 14.—RECEIPTS¹ OF

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total receipts of municipal industries.	CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
			Receipts from public.	Service transfer receipts.	Charges.	Fees.	Rents.	Privilege rentals.	Rates.
55	Troy, N. Y.	\$138,359	\$138,359	—	\$6,249	—	\$1,571	—	\$130,277
56	Lynn, Mass.	247,636	246,550	\$1,086	13,363	—	400	—	225,087
57	Des Moines, Iowa	15,102	15,102	—	8,412	—	60	—	—
58	New Bedford, Mass.	160,305	158,119	2,186	17,028	—	3,105	\$2,142	129,435
59	Oakland, Cal.	8,253	8,253	—	—	—	8,253	—	—
60	Springfield, Mass.	272,540	269,315	3,225	27,695	—	—	—	244,768
61	Lawrence, Mass.	126,209	124,968	1,241	14,307	—	—	—	108,009
62	Somerville, Mass.	224,770	224,144	626	6,618	—	—	—	216,904
63	Savannah, Ga.	125,303	125,303	—	6,760	—	13,777	—	103,178
64	Hoboken, N. J.	197,332	196,568	744	2,257	—	—	—	191,545
65	Peoria, Ill.	8,714	8,714	—	1,742	—	1,564	—	—
66	Duluth, Minn.	266,605	222,938	43,667	9,881	—	1,152	—	231,294
67	Evansville, Ind.	107,153	107,153	—	8,250	—	5,849	—	85,868
68	Utica, N. Y.	3,254	3,254	—	—	—	—	3,254	—
69	Manchester, N. H.	142,184	118,887	23,297	6,805	—	641	—	130,720
70	San Antonio, Tex.	10,289	10,289	—	1,578	—	5,297	—	620
71	Elizabeth, N. J.	651	651	—	—	—	—	—	—
72	Yonkers, N. Y.	188,638	159,719	28,919	3,902	—	20	940	177,974
73	Waterbury, Conn.	146,487	146,487	—	—	—	—	—	146,312
74	Salt Lake City, Utah	115,206	114,237	969	10,727	—	2,192	—	97,036
75	Kansas City, Kans.	—	—	—	—	—	—	—	—
76	Erie, Pa.	163,843	163,843	—	3,824	—	693	2,968	156,308
77	Wilkesbarre, Pa.	—	—	—	—	—	—	—	—
78	Norfolk, Va.	151,447	151,447	—	9,248	—	6,718	9,680	119,377
79	Charleston, S. C.	3,658	3,658	—	515	—	3,143	—	—
80	Schenectady, N. Y.	163,420	163,420	—	—	—	159	—	163,258
81	Houston, Tex.	16,518	16,518	—	—	—	16,493	—	—
82	Harrisburg, Pa.	134,231	134,231	—	932	—	—	—	126,134
83	Portland, Me.	38,107	38,107	—	13,534	\$27	45	—	—
84	Youngstown, Ohio.	89,136	89,136	—	3,104	—	275	—	85,079

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$126,641	\$126,641	—	\$3,934	—	—	—	\$122,541
86	Holyoke, Mass.	363,005	302,013	\$60,992	10,426	—	—	—	333,325
87	Fort Wayne, Ind.	82,293	82,293	—	6,906	—	\$723	\$376	68,735
88	Tacoma, Wash.	336,891	295,955	40,936	12,301	—	115	—	324,168
89	Akron, Ohio.	314	314	—	—	—	277	—	—
90	Saginaw, Mich.	70,191	70,191	—	5,426	—	—	—	57,039
91	Brockton, Mass.	111,229	104,630	6,599	7,588	—	—	—	98,506
92	Lincoln, Nebr.	56,826	56,826	—	—	—	146	—	51,770
93	Covington, Ky.	91,783	91,494	289	4,367	—	72	1,485	86,845
94	Lancaster, Pa.	114,697	114,451	246	580	—	1,060	7,313	102,628
95	Spokane, Wash.	233,941	233,941	—	13,880	—	—	—	203,814
96	Birmingham, Ala.	1,657	1,657	—	449	—	—	—	—
97	Altoona, Pa.	89,810	89,810	—	3,335	—	—	—	86,247
98	Pawtucket, R. I.	230,498	214,284	16,214	10,629	—	—	—	218,244
99	Binghamton, N. Y.	99,708	99,708	—	2,575	—	360	—	94,276
100	Augusta, Ga.	125,420	125,420	—	1,136	—	574	55,619	66,385
101	South Bend, Ind.	68,164	68,162	2	450	—	—	—	63,038
102	Mobile, Ala.	96,639	96,639	—	14,611	\$3,178	13,076	—	61,875
103	Johnstown, Pa.	631	631	—	329	—	—	291	—
104	Dubuque, Iowa	40,345	39,630	715	847	—	—	—	39,498
105	Springfield, Ohio.	80,040	80,040	—	1,120	—	10,751	—	67,112
106	Wheeling, W. Va.	330,303	330,303	—	4,235	—	12,431	578	279,529
107	McKeesport, Pa.	68,822	68,822	—	7,193	—	60	—	59,038
108	Bayonne, N. J.	180,703	179,365	1,338	4,761	—	1,646	—	169,588
109	Butte, Mont.	—	—	—	—	—	—	—	—
110	Allentown, Pa.	72,583	72,583	—	399	—	423	—	70,052
111	Sioux City, Iowa	57,459	57,459	—	640	—	465	—	54,738
112	Terre Haute, Ind.	14,847	14,847	—	4,784	—	—	—	—
113	Topeka, Kans.	611	611	—	608	—	—	—	—
114	Davenport, Iowa	1,720	1,720	—	—	—	1,535	—	—
115	Montgomery, Ala.	75,341	75,341	—	5,139	—	3,155	—	66,544
116	Quincy, Ill.	1,009	1,009	—	984	—	25	—	—
117	East St. Louis, Ill.	212	212	—	212	—	—	—	—
118	Haverhill, Mass.	109,612	108,494	1,118	6,777	—	1,235	—	101,021
119	Little Rock, Ark.	5,411	5,411	—	362	—	880	—	—

¹ Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.
² Connected with penal institutions, except in the case of St. Louis.

MUNICIPAL INDUSTRIES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CLASSIFIED BY SOURCE—continued.			CLASSIFIED BY INDUSTRIES.								City number.
Manufac- tures.	Sales.	Permits.	Waterworks.	Electric light works.	Gas works.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crema- tories.	Institutional industries. ^a	All other industries.	
	\$262		\$137,174			\$950	\$225	\$10			55
	8,786		226,312					20,924		\$400	56
	6,630					847		13,925		330	57
	8,595		143,205				3,727	13,373			58
							8,253				59
	77		272,540								60
	3,893		115,878					10,331			61
	1,248		224,765			5					62
	1,588		104,087			13,297	5,121	2,698		100	63
	1,411	\$2,119	194,044					3,288			64
\$5,408						1,730			\$5,408	1,576	65
	24,278		168,672		\$97,558	375					66
	7,136		89,526			3,667	2,047	11,913			67
	4,018		132,158			339		9,294		3,254	68
	2,794									393	69
						5,088		4,247		954	70
	5,802		187,457			651					71
	175		146,487			241	940				72
	4,535	716	95,852					13,392		5,962	73
											74
	50		160,182			525	168			2,968	75
	6,424		126,773					8,276		1,572	76
						14,826					77
						3,658					78
	3		163,261							159	79
	25					16,518					80
	5,465	1,700	134,231								81
	24,501							19,105		19,002	82
	678		88,520			607					83
1											84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

	\$166		\$126,641								85
	19,254		113,386	\$99,777	\$149,842						86
	5,553		79,132			\$3,161					87
	307		192,912	143,294		263	\$422				88
	37					314					89
	7,726		62,286			186		\$7,719			90
	5,135		106,480					4,749			91
	4,910		56,532	148		146					92
	14		85,598			1,922	75			\$4,188	93
	3,116		106,322			7,315				1,060	94
	16,247		233,941								95
	1,203							1,657			96
	223		89,810								97
	1,625		224,864					5,634			98
	2,497		99,708								99
	1,706		66,449			336	1,321	2,444		54,870	100
	4,676		68,047					117			101
	3,899		63,842			11,064	15,367	6,072		294	102
	11					631					103
			39,863			482					104
	1,057		68,519			11,521					105
	33,134	\$396	152,574		162,476	14,165	578	510			106
	2,531		68,762				60				107
	4,708		179,057				1,546			100	108
											109
	1,709		72,262							321	110
	1,616		56,054			568		372		465	111
	10,063					9		14,838			112
	3					611					113
	185					325	1,395				114
	503		66,568			6,022		2,751			115
						984	25				116
						212					117
	579		109,532			25		5			118
	4,169						880	4,531			119

^aIncluding \$4,188, receipts from toll bridges.

TABLE 14.—RECEIPTS¹ OF

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total receipts of municipal industries.	CLASSIFIED BY CHARACTER.		CLASSIFIED BY SOURCE.				
			Receipts from public.	Service transfer receipts.	Charges.	Fees.	Rents.	Privilege rentals.	Rates.
120	Springfield, Ill.	\$104,038	\$103,718	\$320	\$12,989				\$73,742
121	York, Pa.	290	290					\$290	
122	Salem, Mass.	94,539	94,539		5,153		\$1,516		85,116
123	Malden, Mass.	113,038	111,037	2,001	5,716		120		102,861
124	Chester, Pa.	764	764					764	
125	Chelsea, Mass.	116,003	110,635	5,368	1,678		338		113,960
126	Newton, Mass.	134,881	129,712	5,169	13,637				121,224
127	Passaic, N. J.								
128	Elmira, N. Y.	8,453	8,453		4,627		249		
129	Atlantic City, N. J.	157,575	157,575						157,575
130	Superior, Wis.								
131	Knoxville, Tenn.	9,932	9,932		1,383		8,549		
132	Newcastle, Pa.	120	120		120				
133	Rockford, Ill.	56,499	56,472	27	11,506				44,993
134	Jacksonville, Fla.	230,966	180,554	50,412	935				229,301
135	South Omaha, Nebr.								
136	Fitchburg, Mass.	72,691	72,691		6,916		240		64,460
137	Galveston, Tex.	92,898	92,898		1,335		170		89,799
138	Macon, Ga.	7,606	7,606		3,480		4,126		
139	Canton, Ohio.	59,708	59,708		4,750		698		54,260
140	Joplin, Mo.	20,463	20,463			\$69	13,774		2,397
141	Anburn, N. Y.	96,619	78,590	18,029	3,858		553		84,151
142	Wichita, Kans.	1,518	1,518		1,308		210		
143	Racine, Wis.	6,883	6,883		3,629		109		
144	Woonsocket, R. I.	90,074	66,074	24,000	2,698				87,344
145	Joliet, Ill.	20,988	20,988		223				20,295
146	Taunton, Mass.	130,093	116,854	13,239	15,561				112,031
147	Chattanooga, Tenn.	185	185				185		
148	Sacramento, Cal.	126,620	126,620		5,055		400	1,614	118,346
149	Oshkosh, Wis.	1,560	1,560						
150	La Crosse, Wis.	44,893	44,893		3,081				40,922
151	Council Bluffs, Iowa.	303	303						

¹Including certain erroneous receipts subsequently corrected by refund payments reported in Table 4.²Connected with penal institutions, except in the case of St. Louis.

MUNICIPAL INDUSTRIES: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

CLASSIFIED BY SOURCE—continued.			CLASSIFIED BY INDUSTRIES.								City number.
Manufac- tures.	Sales.	Permits.	Waterworks.	Electric light works.	Gas works.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crema- tories.	Institutional industries. ²	All other industries.	
	\$17,307		\$79,442			\$1,867		\$22,729			120
	2,754		88,773			290					121
	4,341		105,662			927		4,224		\$615	122
							\$764	7,376			123
											124
	27		115,665							338	125
			134,881								126
	3,577							8,453			127
			157,575								128
											129
						9,932					130
						120					131
			56,409								132
	730		73,924	\$157,042							133
											134
	1,075		68,075					4,377		239	135
	984	\$610	91,589			170		1,139			136
						4,126		3,480			137
			58,745			963					138
	4,223			2,397		69		4,223		13,774	140
	8,057		88,173					1,337		7,109	141
						1,518					142
	3,145							6,774	\$109		143
											144
	32		90,074								145
	470		20,988								146
	2,501		81,256	47,066				1,771			147
										185	148
	1,205		120,560				1,854	4,206			149
	1,560							1,560			150
	890		37,811			1,448				5,634	151
	303					303					151

²Including \$5,472, receipts from toll bridges.

TABLE 15.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	PAYMENTS.		Cash and cash credits at close of year.	Aggregate of all payments, and cash and cash credits at close of year. ³	Cash and cash credits at beginning of year.	RECEIPTS.			PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Private trust liability at close of year. ⁴
		For investments purchased. ²	For purposes of trusts.				From investments disposed of. ²	From interest.	For purposes of trusts.	City securities.	Other investments.	
	Grand total.....	\$183,902	\$14,088,364	\$4,168,278	\$18,440,544	\$4,116,309	\$111,057	\$6,621	\$14,206,557	\$230,360	\$300,300	\$4,668,938
	Group I.....	96,455	11,141,419	3,265,207	14,503,081	3,012,876	5,985	2,795	11,481,425	124,955	.....	3,390,162
	Group II.....	72,947	2,599,069	712,773	3,384,789	932,275	103,742	1,406	2,347,366	83,227	224,300	1,020,300
	Group III.....	2,500	157,708	66,578	226,786	95,105	.....	1,737	129,944	2,905	76,000	145,483
	Group IV.....	12,000	190,168	123,720	325,888	76,053	1,330	683	247,822	19,273	.....	142,993

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	.....	\$5,600,512	\$1,486,057	\$7,086,569	\$1,490,323	.....	.....	\$5,596,246	.....	.....	\$1,486,057
2	Chicago, Ill.....	.....	911,486	299,380	1,210,866	257,854	.....	.....	953,012	.....	.....	299,380
3	Philadelphia, Pa.....	.....	118,755	277,849	396,604	133,855	.....	.....	262,749	.....	.....	277,849
4	St. Louis, Mo.....	.....	424,716	106,205	530,921	146,396	.....	\$255	384,270	\$7,000	.....	113,205
5	Boston, Mass.....	.....	42,631	404,915	447,546	399,863	.....	.....	47,683	.....	.....	404,915
7	Cleveland, Ohio.....	.....	61,069	314,373	375,442	260,678	.....	.....	114,764	.....	.....	314,373
8	Buffalo, N. Y.....	\$36,455	3,441,292	49,263	3,527,010	33,310	\$5,985	.....	3,487,715	36,455	.....	85,718
9	San Francisco, Cal.....	.....	183,603	73,442	257,045	65,159	.....	.....	191,886	.....	.....	73,442
11	Cincinnati, Ohio.....	60,000	20,772	93,067	173,839	61,696	.....	2,540	109,603	81,500	.....	174,567
12	Detroit, Mich.....	.....	202,960	19,310	222,270	14,716	.....	.....	207,554	.....	.....	19,310
13	Milwaukee, Wis.....	.....	79,750	122,985	202,735	126,117	.....	.....	76,618	.....	.....	122,985
14	New Orleans, La.....	.....	53,873	18,361	72,234	22,909	.....	.....	49,325	.....	.....	18,361

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$49,624	\$453,277	\$222,721	\$725,622	\$209,796	\$101,032	.....	\$414,794	\$30,000	\$224,300	\$477,021
16	Newark, N. J.....	.....	139,457	139,034	278,491	96,075	.....	.....	182,416	.....	.....	139,034
18	Jersey City, N. J.....	.....	12,471	7,287	19,758	6,116	.....	.....	13,642	.....	.....	7,287
19	Louisville, Ky.....	.....	772	4,056	4,828	3,631	.....	.....	1,197	.....	.....	4,056
21	Providence, R. I.....	.....	1,183	19,406	20,589	20,066	.....	.....	1,923	.....	.....	19,406
22	St. Paul, Minn.....	.....	42,342	530	42,872	85	.....	.....	42,787	.....	.....	530
23	Rochester, N. Y.....	.....	1,566	793	2,359	2,295	.....	\$64	.....	.....	.....	793
24	Kansas City, Mo.....	.....	1,026,832	146,924	1,173,756	113,632	.....	.....	1,060,154	.....	.....	146,924
25	Toledo, Ohio.....	.....	3,549	10,210	13,759	9,681	.....	.....	4,078	.....	.....	10,210
26	Denver, Colo.....	.....	108,507	40,352	148,859	21,433	.....	.....	127,426	.....	.....	40,352
28	Columbus, Ohio.....	23,323	5,383	3,290	31,996	3,221	2,710	1,342	24,723	53,227	.....	56,517
30	Los Angeles, Cal.....	.....	334,241	32,152	366,393	184,249	.....	.....	182,144	.....	.....	32,152
32	Omaha, Nebr.....	.....	453,007	53,909	506,916	246,475	.....	.....	260,441	.....	.....	53,909
34	Syracuse, N. Y.....	.....	4,032	14,028	18,060	1,118	.....	.....	16,942	.....	.....	14,028
35	St. Joseph, Mo.....	.....	11,257	1,831	13,088	1,862	.....	.....	11,226	.....	.....	1,831
36	Scranton, Pa.....	.....	.....	12,168	12,168	8,849	.....	.....	3,319	.....	.....	12,168
37	Paterson, N. J.....	.....	163	3,558	3,721	3,721	.....	.....	.....	.....	.....	3,558
38	Fall River, Mass.....	.....	.....	470	470	.....	.....	.....	470	.....	.....	470
39	Portland, Oreg.....	.....	1,030	54	1,084	.....	.....	.....	1,084	.....	.....	54

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

41	Albany, N. Y.....	.....	\$35,360	\$2,686	\$38,046	\$4,111	.....	.....	\$33,935	.....	.....	\$2,686
43	Seattle, Wash.....	.....	42,390	18,332	60,702	23,558	.....	.....	37,144	.....	.....	18,332
44	Grand Rapids, Mich.....	.....	1,073	106	1,179	106	.....	.....	1,073	.....	.....	106
48	Reading, Pa.....	.....	9,475	1,700	11,175	8,636	.....	.....	2,539	.....	.....	1,700
49	Richmond, Va.....	.....	297	1,203	1,500	410	.....	.....	1,090	.....	.....	1,203
52	Trenton, N. J.....	.....	8,388	336	8,724	251	.....	.....	8,473	.....	.....	336
53	Camden, N. J.....	.....	20,575	.....	20,575	20,500	.....	.....	75	.....	.....	.....
55	Troy, N. Y.....	\$2,500	11,345	8,537	22,382	8,944	.....	\$1,548	11,890	.....	\$43,000	81,537
57	Des Moines, Iowa.....	.....	1,595	1,341	2,936	2,536	.....	.....	400	.....	.....	1,341
62	Somerville, Mass.....	.....	.....	642	642	592	.....	.....	50	.....	.....	642
63	Savannah, Ga.....	.....	7,500	.....	7,500	.....	.....	.....	7,500	.....	.....	.....
67	Evansville, Ind.....	.....	5,227	3,000	8,227	3,000	.....	.....	5,227	.....	.....	3,000
68	Utica, N. Y.....	.....	1,438	9,013	10,451	7,263	.....	.....	3,188	.....	.....	9,013
70	San Antonio, Tex.....	.....	929	.....	929	740	.....	189	.....	\$2,905	33,000	85,905
74	Salt Lake City, Utah.....	.....	7,011	8,245	15,256	7,179	.....	.....	8,077	.....	.....	8,245
75	Kansas City, Kans.....	.....	4,306	9,444	13,750	6,811	.....	.....	6,939	.....	.....	9,444
81	Houston, Tex.....	.....	869	743	1,612	468	.....	.....	1,144	.....	.....	743
83	Portland, Me.....	.....	.....	1,200	1,200	.....	.....	.....	1,200	.....	.....	1,200

¹ Cities having no private trust funds or accounts omitted from this table.² Includes par value plus premiums and minus discounts.³ The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.⁴ Including all municipal liability on account of private trust funds and accounts. For some cities a portion of this liability arises from premiums on investments purchased.

TABLE 15.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS:¹ 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

City number.	CITY OR MUNICIPALITY.	PAYMENTS.		Cash and cash credits at close of year.	Aggregate of all payments, and cash and cash credits at close of year. ²	Cash and cash credits at beginning of year.	RECEIPTS.			PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Private trust liability at close of year. ⁴
		For investments purchased. ³	For purposes of trusts.				From investments disposed of. ³	From interest.	For purposes of trusts.	City securities.	Other investments.	
85	Dallas, Tex.	\$12,000	\$1,273	\$5,103	\$18,376	\$16,409		\$683	\$1,284	\$12,000		\$17,103
87	Fort Wayne, Ind.		3,683	1,534	5,217	150			5,067			1,534
88	Tacoma, Wash.		8,062	10,963	18,965	10,262			8,703			10,963
90	Saginaw, Mich.		675	937	1,612	1,612						937
93	Covington, Ky.			9,630	9,630	5,377			4,253			9,630
95	Spokane, Wash.		1,824		1,824				1,824			
97	Altoona, Pa.		2,445	3,214	5,659	2,684			2,975			3,214
98	Pawtucket, R. I.			1,432	1,432				1,432			1,432
101	South Bend, Ind.		1,330		1,330		\$1,330			5,770		5,770
102	Mobile, Ala.			2,000	2,000				2,000			2,000
110	Allentown, Pa.		445	355	800	225			575			355
112	Terre Haute, Ind.		3,266	1,627	4,893	273			4,620			1,627
113	Topeka, Kans.		1,000	11,000	12,000	1,000			11,000			11,000
114	Davenport, Iowa.		122,515	13,929	136,444	18,671			117,773			13,929
117	East St. Louis, Ill.		224	114	338				338			114
119	Little Rock, Ark.		1,050	350	1,400	1,300			100			350
121	York, Pa.		90	35,768	35,858				35,858	1,508		37,271
122	Salem, Mass.		423	150	573	73			500			150
128	Elmira, N. Y.			4,542	4,542	4,542						4,542
131	Knoxville, Tenn.			1,000	1,000				1,000			1,000
134	Jacksonville, Fla.		1,866	4,646	6,512	2,833			3,679			4,646
136	Fitchburg, Mass.		713		713				713			
137	Galveston, Tex.			1,500	1,500	1,000			500			1,500
141	Auburn, N. Y.		123	700	823	126			697			700
142	Wichita, Kans.			5,165	5,165				5,165			5,165
146	Taunton, Mass.		98	49	147				147			49
150	La Crosse, Wis.		9,332	1,228	10,560	943			9,617			1,228
151	Council Bluffs, Iowa.		29,791	6,784	36,575	8,573			28,002			6,784

¹ Cities having no private trust funds or accounts omitted from this table.² Includes par value plus premiums and minus discounts.³ The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.⁴ Including all municipal liability on account of private trust funds and accounts. For some cities a portion of this liability arises from premiums on investments purchased.

TABLE 16.—PAYMENTS, RECEIPTS, AND

[For a list of the cities in each state arranged alphabetically]

City num- ber.	CITY OR MUNICIPALITY.	Number of funds re- ported.	PAYMENTS.							CASH ON HAND AT CLOSE OF YEAR.		Aggregate of all pay- ments, and cash on hand at close of year. ⁷
			Total.	For investments pur- chased. ²		For accrued in- terest.		To public for pur- poses of trusts.	Transfer pay- ments. ⁵	Included with city cash. ⁶	Reported only as trust fund cash. ⁶	
				From public.	From city. ³	On in- vest- ments other than city se- curities.	On city securi- ties. ⁴					
	Grand total.....	380	\$10,080,814	\$2,035,023	\$2,059,437	\$2,849	\$4,555	\$4,973,175	\$1,005,775	\$211,388	\$2,775,715	\$13,067,917
	Group I.....	130	8,120,951	1,367,222	1,340,352	116	3,785	4,542,758	866,718	199,756	1,405,658	9,726,365
	Group II.....	82	986,089	99,382	545,064	364	475	288,606	52,198	752,977	1,739,066	
	Group III.....	78	411,579	183,620	73,180			103,129	51,650	11,632	461,499	884,710
	Group IV.....	90	562,195	384,799	100,841	2,369	295	38,682	35,209		155,581	717,776

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	5	\$3,131,463		\$738,750			\$2,387,858	\$4,855		\$380,221	\$3,511,684
2	Chicago, Ill.....	14	1,202,028	\$82,825	142,200			422,432	554,571		303,534	1,505,562
3	Philadelphia, Pa.....	49	2,564,033	1,213,980		\$39	\$3,771	1,171,395	174,848		365,558	2,929,591
4	St. Louis, Mo.....	1	83,206						83,206		22,657	105,863
5	Boston, Mass.....	20	560,388	15,217	454,500			90,671		\$199,756	39,450	799,594
6	Baltimore, Md.....	3	50,570	542			14	50,014			636	51,206
7	Cleveland, Ohio.....	7	120,334					120,334			66,459	186,793
8	Buffalo, N. Y.....	4	70,135					67,361	2,774		113,179	183,314
9	San Francisco, Cal.....	3	82,397					82,397			20,238	102,635
10	Pittsburg, Pa.....	1	1,501					1,501			991	2,492
11	Cincinnati, Ohio.....	10	117,091					74,744	42,947		16,829	134,520
12	Detroit, Mich.....	2	8,116					8,116			17,874	25,990
13	Milwaukee, Wis.....	3	60,667	30,568		77		22,160	1,862		45,940	106,607
14	New Orleans, La.....	8	68,422	18,090	4,902			43,775	1,655		12,092	80,514

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	4	\$40,735	\$37,835				\$2,850	\$50		\$694	\$41,429
16	Newark, N. J.....	2	99,141		\$86,000			13,141			16,857	115,998
17	Jersey City, N. J.....	2	30,170					30,170			44,290	74,460
18	Louisville, Ky.....	1	6,595					6,595			2,775	9,370
20	Indianapolis, Ind.....	4	45,047	26,055		\$280		18,699	13		18,587	63,634
21	Providence, R. I.....	12	504,505		12 435,363			58,385	10,757		80,369	584,874
23	Rochester, N. Y.....	2	87,455	8,400				79,055			282,301	369,756
25	Toledo, Ohio.....	5	29,043	3,450	5,251		\$85	20,028	229		9,392	38,435
28	Columbus, Ohio.....	3	8,439	500			4	7,935			3,600	12,039
29	Worcester, Mass.....	26	29,948	900				2,687	26,361		221,455	251,403
30	Los Angeles, Cal.....	3	7,128					7,128			5,441	12,569
32	Omaha, Nebr.....	1	2,267					2,267			2,109	4,376
33	New Haven, Conn.....	8	47,570	18,210		84		17,186	12,090		23,248	70,818
34	Syracuse, N. Y.....	3	34,854	2,600	14,000	386		17,868			37,461	72,315
35	St. Joseph, Mo.....	1	1,444	1,432				12			1,329	2,773
38	Fall River, Mass.....	4	9,743		4,450			2,595	2,698		1,301	11,044
39	Portland, Oreg.....	1	2,005					2,005			1,768	3,773

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

41	Albany, N. Y.....	3	\$9,488					\$9,488			\$64,427	\$73,915
42	Cambridge, Mass.....	7	9,093		\$4,500			2,367	\$2,226		8,095	17,188
44	Grand Rapids, Mich.....	1	582					582			26,066	26,648
45	Dayton, Ohio.....	3	36,831		12 32,000			4,831			3,124	39,955
46	Lowell, Mass.....	1	9,710	\$6,176				2,159	1,375			9,710
47	Hartford, Conn.....	9	22,613	8,000				11,656	2,957		76,545	99,158
49	Richmond, Va.....	2	292					292			237	529
51	Wilmington, Del.....	1	92						92			92
52	Trenton, N. J.....	1	1,093						1,093			1,093
53	Camden, N. J.....	1	1,964					1,864			642	2,506
54	Bridgeport, Conn.....	2	148					50	98			148
55	Troy, N. Y.....	1									2,530	2,530
56	Lynn, Mass.....	4	5,609					5,609			155,471	161,080
58	New Bedford, Mass.....	3	15,005	5,202					9,803			15,005
59	Oakland, Cal.....	3	8,748					8,748		\$11,632	11,082	31,462
61	Lawrence, Mass.....	3	7,331		4,950			80	2,301			7,331
62	Somerville, Mass.....	1	318					318			50	368
65	Peoria, Ill.....	1	11,800		8,100			3,700			7,772	19,572
67	Evansville, Ind.....	2	2,205					2,205			18,534	20,739

¹ Cities having no public trust funds omitted from this table.² Includes par value plus premiums and minus discounts.³ For city securities purchased for investment.⁴ On city securities purchased for investment.⁵ Other than those for city securities purchased from city and accrued interest thereon.⁶ In published report of city.⁷ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

BALANCES OF PUBLIC TRUST FUNDS:¹ 1904.

and the number assigned to each, see page 37.]

CASH ON HAND AT BEGINNING OF YEAR.		RECEIPTS.									PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. ¹¹	City number.
Included with city cash. ⁹	Reported only as trust fund cash. ⁹	Total.	From investments disposed of. ⁹		Interest and income received.			From public for purposes of trusts.	Transfer receipts. ¹⁰	City securities.	Other investments.			
			To public.	To city. ⁸	Total.	From public.	From city. ⁹							
\$441,140	\$2,779,424	\$9,847,353	\$809,544	\$1,474,365	\$2,953,905	\$2,463,868	\$490,037	\$2,783,879	\$1,825,660	\$13,109,625	\$37,625,806	\$53,722,534		
431,273	1,364,370	7,930,722	557,876	938,176	2,663,819	2,281,015	382,804	2,095,149	1,675,702	10,511,727	33,634,654	45,751,795		
711,814	1,027,252	1,027,252	118,132	421,415	116,200	83,378	32,822	297,067	74,437	807,151	1,897,342	3,457,470		
9,867	429,729	445,114	65,490	35,920	107,364	50,155	57,209	195,159	41,181	1,377,893	849,916	2,700,940		
273,511	273,511	444,265	68,045	78,854	66,522	49,320	17,202	196,504	34,340	412,854	1,243,894	1,812,329		

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

.....	\$457,465	\$3,054,219	\$206,765	\$714,116	\$87,766	\$22,131	\$65,635	\$992,203	\$1,053,369	\$1,622,257	\$65,250	\$2,067,728	1
.....	209,412	1,296,150	17,300	133,850	569,030	546,884	22,146	240,427	335,543	484,420	9,205,008	9,992,962	2
.....	387,342	2,542,240	300,415	57,600	1,625,913	1,531,236	94,677	459,777	89,544	3,079,850	21,371,120	24,816,528	3
.....	877	104,986	.....	.....	86,476	86,476	.....	18,510	.....	.....	1,027,593	1,050,250	4
\$431,273	37,433	330,888	1,296	1,000	104,452	25,652	78,800	224,140	.....	2,378,851	271,378	2,889,435	5
.....	607	50,599	.....	.....	46,341	.....	46,341	.....	4,258	1,190,200	.....	1,190,836	6
.....	67,584	119,209	21,500	.....	25,532	15,772	9,760	8,038	64,139	244,000	226,630	537,089	7
.....	106,032	77,282	100	5,000	12,559	4,411	8,148	59,623	.....	227,830	58,125	399,134	8
.....	18,522	84,113	.....	.....	2,942	2,942	.....	35,856	45,315	.....	46,000	66,238	9
.....	1,301	1,191	.....	.....	1,032	1,032	.....	159	.....	.....	20,000	20,991	10
.....	14,708	119,812	.....	.....	74,268	39,781	34,487	14,722	30,822	861,000	1,159,650	2,037,479	11
.....	7,017	18,973	.....	.....	682	642	40	14,120	4,171	1,000	10,000	28,874	12
.....	44,902	61,705	1,500	.....	3,656	3,656	.....	19,744	30,805	.....	120,700	166,640	13
.....	11,168	69,346	.....	26,610	23,170	400	22,770	7,830	11,736	422,319	53,200	487,611	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

.....	\$2,251	\$39,178	\$34,450	.....	\$2,504	\$1,654	\$850	\$2,224	.....	\$23,300	\$37,000	\$60,994	15
.....	23,119	92,879	57,500	.....	1,650	550	1,100	30,699	\$3,030	56,000	750	73,607	16
.....	30,069	44,391	.....	.....	1,405	1,405	.....	16,667	26,319	.....	.....	44,290	18
.....	1,045	8,325	.....	.....	76	76	.....	2,276	5,973	.....	.....	2,775	19
.....	12,887	50,747	863	\$5,942	5,795	2,917	2,878	38,147	.....	43,181	125,820	187,588	20
.....	86,925	497,949	2,750	394,900	35,938	18,533	17,405	44,856	19,505	473,114	883,126	1,436,609	21
.....	256,074	113,682	5,950	.....	16,526	16,526	.....	85,206	6,000	.....	81,795	364,096	23
.....	6,911	31,524	.....	19,673	2,857	305	2,552	3,642	5,352	45,130	9,150	63,672	25
.....	2,268	9,771	500	.....	3,362	2,192	1,170	1,054	4,855	23,000	28,000	54,600	28
.....	212,494	38,909	4,850	.....	19,704	19,704	.....	14,355	.....	.....	205,350	426,805	29
.....	6,298	6,271	.....	.....	.....	.....	.....	3,887	2,384	.....	.....	5,441	30
.....	1,349	3,027	.....	.....	159	159	.....	2,868	.....	.....	3,000	5,109	32
.....	21,003	49,815	10,770	.....	18,080	17,165	915	20,965	.....	24,000	494,151	541,399	33
.....	44,975	27,240	500	700	2,818	2,095	723	23,322	.....	13,300	27,600	78,361	34
.....	842	1,931	.....	200	50	19	31	662	1,019	6,993	.....	8,322	35
.....	1,317	9,727	.....	.....	5,276	78	5,198	4,451	.....	99,133	1,600	102,034	38
.....	1,987	1,786	.....	.....	.....	.....	.....	1,786	.....	.....	.....	1,768	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

.....	\$58,266	\$15,049	.....	.....	\$1,898	\$1,898	.....	\$11,019	\$2,732	.....	.....	\$64,427	41
.....	10,524	6,664	.....	.....	4,724	343	\$4,381	44	1,896	\$107,400	.....	115,495	42
.....	21,091	4,957	.....	.....	585	585	.....	2,351	2,021	.....	\$1,000	27,066	44
.....	2,011	37,044	\$22,537	\$9,000	2,335	15	2,320	3,172	.....	60,000	.....	63,124	45
.....	.....	9,710	.....	.....	3,660	1,500	2,160	6,050	.....	36,200	42,544	78,744	46
.....	72,957	26,201	10	\$10,000	7,547	5,938	1,609	1,571	7,073	23,482	54,330	154,357	47
.....	249	280	.....	.....	280	.....	280	.....	.....	4,000	.....	4,237	49
.....	.....	92	.....	.....	52	92	.....	.....	.....	.....	3,500	3,500	51
.....	.....	1,093	.....	.....	1,093	1,093	.....	.....	.....	.....	21,000	21,000	52
.....	.....	2,295	.....	.....	3	3	.....	2,292	.....	.....	.....	642	53
.....	.....	148	.....	.....	148	98	50	.....	.....	1,000	2,500	3,800	54
.....	.....	2,530	.....	.....	.....	.....	.....	639	1,891	.....	.....	2,530	55
.....	145,865	15,215	.....	.....	5,798	5,398	400	9,417	.....	10,000	.....	165,471	56
.....	.....	15,005	.....	.....	9,803	1,389	8,414	5,202	.....	143,835	61,267	205,102	58
\$9,867	10,940	10,655	.....	.....	355	355	.....	.....	10,300	.....	.....	22,714	59
.....	.....	7,331	.....	.....	2,381	.....	2,381	4,050	.....	62,135	.....	62,135	61
.....	168	200	.....	.....	200	200	.....	.....	.....	.....	5,000	5,060	62
.....	5,063	14,509	.....	3,500	1,678	38	1,640	7,792	1,539	26,900	.....	34,672	65
.....	15,772	4,967	.....	.....	161	161	.....	882	3,924	.....	.....	18,534	67

⁸ For redemption of city securities.⁹ On city securities held as investments.¹⁰ Other than those for city securities disposed of to city and interest on city securities held as investments.¹¹ Sum of par value of investments and cash on hand at close of year.¹² Including a transfer of \$139,000 by purchase of securities from sinking funds; not shown in Table 9.¹³ Transfer by purchase of securities from sinking funds; not shown in Table 9.¹⁴ Transfer by sale of securities to sinking funds; not shown in Table 9.

TABLE 16.—PAYMENTS, RECEIPTS, AND BALANCES

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Number of funds reported.	PAYMENTS.						CASH ON HAND AT CLOSE OF YEAR.		Aggregate of all payments, and cash on hand at close of year. ⁷	
			Total.	For investments purchased. ²		For accrued interest.		To public for purposes of trusts.	Transfer payments. ⁵	Included with city cash. ⁶		Reported only as trust fund cash. ⁶
				From public.	From city. ³	On investments other than city securities.	On city securities. ⁴					
68	Utica, N. Y.	1	\$5,861	\$500				\$5,361			\$1,000	\$6,861
69	Manchester, N. H.	2	14,607	10,119				4,050	\$438		18,613	33,220
70	San Antonio, Tex.	2	17,164	10,000				579	6,585		287	17,451
72	Yonkers, N. Y.	1	13,990	10,000				3,990			16,218	30,208
73	Waterbury, Conn.	2	30,983	15,438				15,545			12,267	43,250
75	Kansas City, Kans.	1	3,634					3,634			9,276	12,910
76	Erie, Pa.	1	4,003	3,500				503			1,991	5,994
79	Charleston, S. C.	4	120,689	105,626				1,123	13,940		5,499	126,188
80	Schenectady, N. Y.	1	4,282					4,282			3,946	8,228
81	Houston, Tex.	1	278					278			272	550
83	Portland, Me.	9	19,090	109	\$7,506			1,333	10,742		69	19,759
84	Youngstown, Ohio.	4	33,576	8,950	16,124			8,502			17,486	51,062

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

86	Holyoke, Mass.	1	\$1,438						\$1,438			\$1,438
87	Fort Wayne, Ind.	1	5,559		\$4,959			\$600			\$1,951	7,510
89	Akron, Ohio.	2	35,372		32,316		\$256	2,800			5,882	41,254
90	Saginaw, Mich.	3	1,415						1,415		11,897	13,312
91	Brockton, Mass.	2	1,200	\$1,200								1,200
94	Lancaster, Pa.	1	8,395	7,000			39	1,356			381	8,776
95	Spokane, Wash.	1	1,936					1,936			998	2,934
98	Pawtucket, R. I.	2	4,755	1,792				2,115	848		25	4,780
99	Binghamton, N. Y.	1	2,410	1,009				1,401			9,143	11,553
105	Springfield, Ohio.	4	90,850	69,352	6,538			6,633	8,327		30,901	121,751
106	Wheeling, W. Va.	1	1,346						1,346			1,346
109	Butte, Mont.	1									913	913
112	Terre Haute, Ind.	1	2,394					2,394			4,872	7,266
113	Topeka, Kans.	2	2,256					1,605	751		16,381	18,637
116	Quincy, Ill.	1									630	630
118	Haverhill, Mass.	3	2,180					55	2,125		2,143	4,323
120	Springfield, Ill.	1	447					447			6	453
121	York, Pa.	1	720					680	40			720
122	Salem, Mass.	23	142,269	134,768		\$1,170		5,576	755		35,006	177,275
123	Malden, Mass.	8	179,883	169,678		1,199		2,417	6,589		6,171	186,054
125	Chelsea, Mass.	1	202					202			226	428
126	Newton, Mass.	4	41,875		40,220				1,655		374	42,249
128	Elmira, N. Y.	3	4,050					3,650	400		6,317	10,367
131	Knoxville, Tenn.	1	2,292					83	2,209		337	2,629
133	Rockford, Ill.	1	685		500			185			33	718
136	Fitchburg, Mass.	7	3,652		1,780			1,807	65			3,652
137	Galveston, Tex.	1	444						444			444
139	Canton, Ohio.	4	16,523		12,868			580	3,075		1,565	18,088
141	Auburn, N. Y.	3	423					323	100		6,975	7,398
142	Wichita, Kans.	1	1,494					1,494			1,540	3,034
146	Taunton, Mass.	2	2,287		1,660				627		1,016	3,303
148	Sacramento, Cal.	1	348					348			385	733
149	Oshkosh, Wis.	1	3,095					95	3,000		9,513	12,608

¹ Cities having no public trust funds omitted from this table.² Includes par value plus premiums and minus discounts.³ For city securities purchased for investment.⁴ On city securities purchased for investment.⁵ Other than those for city securities purchased from city and accrued interest thereon.⁶ In published report of city.

OF PUBLIC TRUST FUNDS:¹ 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

CASH ON HAND AT BEGINNING OF YEAR.		RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. ¹¹	City number.
Included with city cash. ⁶	Reported only as trust fund cash. ⁶	Total.	From investments disposed of. ⁸		Interest and income received.			From public for purposes of trusts.	Transfer receipts. ¹⁰	City securities.	Other investments.		
			To public.	To city. ⁹	Total.	From public.	From city. ⁹						
.....	\$1,300	\$5,561	\$200	.....	\$2,134	\$2,134	.....	\$3,227	.....	.....	\$39,232	\$40,292	68
.....	17,987	15,233	.....	.....	5,114	1,158	\$3,956	10,119	.....	\$90,000	29,483	138,096	69
.....	311	17,140	13,760	.....	3,380	3,380	.....	.....	.....	.....	65,620	65,907	70
.....	16,238	13,970	3,700	.....	2,685	2,685	.....	2,486	\$5,099	.....	48,000	64,218	72
.....	7,344	35,906	15,150	\$1,000	13,631	12,256	1,375	4,598	1,527	36,000	223,650	271,917	73
.....	8,421	4,489	.....	.....	160	160	.....	4,329	.....	.....	.....	9,276	75
.....	3,737	2,257	.....	.....	446	.....	446	194	1,617	13,500	.....	15,491	76
.....	4,726	121,462	.....	.....	16,924	2,082	14,842	104,538	.....	451,300	61,126	517,925	79
.....	3,326	4,902	2,000	.....	129	129	.....	2,773	.....	.....	.....	3,946	80
.....	250	300	.....	.....	300	300	.....	.....	.....	.....	5,000	5,272	81
.....	188	19,571	7	.....	12,058	1,902	10,156	7,506	.....	255,748	42,509	298,726	83
.....	21,284	29,778	8,126	12,420	7,662	4,863	2,799	8	1,562	56,393	143,395	217,274	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

		\$1,438			\$1,438	\$1,438				\$25,000	\$25,000	86
\$1,946	5,564		\$1,855	583		\$583	\$553	\$2,573	\$17,821		19,772	87
8,898	32,356		26,100	3,825		3,825	270	2,161	77,200		83,082	89
3,385	9,927	\$5,010		1,415	4	1,411	3,502		33,870		45,767	90
	1,200						1,200		3,000	1,200	4,200	91
226	8,550	7,000		1,550	107	1,443			32,500	1,155	34,036	94
1,453	1,481						1,481		890		1,888	95
	4,780			896	896		3,059	825		23,822	23,847	98
8,080	3,473	500		616	616		2,357		4,500	11,621	25,264	99
36,877	84,874	40,688	6,193	15,626	14,812	814	457	21,910	18,181	328,300	377,382	105
	1,346			1,346	1,346					70,000	70,000	106
878	35						35				913	109
3,741	3,525		152	601	519	82	434	2,338	1,215	10,000	16,087	112
15,428	3,209			1,054	1,054		2,155			12,800	29,181	113
600	30			30	30						630	116
2,030	2,293			2,193	1,193	1,000	100		25,000	25,000	52,143	118
84	369	200		60		60	109		600		606	120
	720			720	80	640			15,210	2,000	17,210	121
160,578	16,697	5,744	2,854	7,874	7,734	140		225	3,000	170,070	208,076	122
7,687	178,367			9,668	9,508	160	168,598	101	4,300	384,000	394,471	123
	336			336	336					3,500	3,726	125
92	41,889		40,000	1,669	39	1,630	220		43,720	500	44,594	126
360	7,292			1,895	1,573	322	3,366	2,031	7,500	26,800	40,617	128
3,075	2,209			2,209	2,209					20,000	20,337	131
420	576	500		18		18	58		500		533	133
142												
	3,652			1,873	228	1,645	1,779		39,373	6,300	45,673	136
10	434			434	434				11,100	11,100	11,100	137
10,277	7,811	103	1,000	4,438	1,721	2,717	670	1,600	64,305	30,212	96,082	139
4,542	2,856			342	342		2,514			3,400	10,375	141
1,047	1,987						1,987				1,540	142
1,000	2,303			753	41	712	1,550		20,169		21,185	146
107	626						50	576			385	148
548	12,060	9,000		3,060	3,060					77,114	86,627	149

⁷ The same as the aggregate of cash on hand at beginning of year and all receipts during year.⁸ For redemption of city securities.⁹ On city securities held as investments.¹⁰ Other than those for city securities disposed of to city and interest on city securities held as investments.¹¹ Sum of par value of investments and cash on hand at close of year.

TABLE 17.—PAYMENTS RECEIPTS AND

[For a list of the cities in each etate arranged alphabetically]

City num- ber.	CITY OR MUNICIPALITY.	Number of funds reported.	PAYMENTS.							Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ⁶	Cash on hand at beginning of year.
			Total.	For investments purchased. ²		For accrued interest.		Miscella- neous payments to public.	Transfer payments. ⁵			
				From public.	From city. ³	On invest- ments other than city securities.	On city securi- ties. ⁴					
	Grand total.....	34	\$2,125,848	\$170,686	\$70,159	.....	\$493	\$196,708	\$1,687,802	\$400,680	\$2,526,528	\$82,284
	Group I.....	5	1,402,384	55,206	.....	.....	.....	191,183	1,155,995	65,261	1,467,645	7,319
	Group II.....	6	504,512	100,000	.....	.....	.....	347	404,165	83,311	587,823	240
	Group III.....	9	89,312	8,222	7,800	.....	.....	4,106	69,184	218,351	307,663	12,196
	Group IV.....	14	129,640	7,258	62,359	.....	493	1,072	58,458	33,757	168,397	62,529

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

2	Chicago, Ill.....	2	\$55,206	\$55,206	.....	.....	.....	.....	.....	\$30,705	\$85,011	\$3,965
4	St. Louis, Mo.....	1	192,249	.....	.....	.....	.....	\$191,183	\$1,066	806	193,055	3,354
6	Baltimore, Md.....	1	98	.....	.....	.....	.....	.....	98	.....	98	.....
11	Cincinnati, Ohio.....	1	1,154,831	.....	.....	.....	.....	.....	1,154,831	33,750	1,188,581	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

19	Louisville, Ky.....	3	\$157,375	\$100,000	.....	.....	.....	.....	\$57,375	.....	\$157,375	.....
23	Rochester, N. Y.....	1	343,939	.....	.....	.....	.....	\$89	343,850	\$80,813	424,752	.....
25	Toledo, Ohio.....	1	2,940	.....	.....	.....	.....	.....	2,940	.....	2,940	.....
32	Omaha, Nebr.....	1	258	.....	.....	.....	.....	258	.....	2,498	2,756	\$240

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

41	Albany, N. Y.....	1	\$90	.....	.....	.....	.....	.....	\$90	.....	\$90	.....
43	Seattle, Wash.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
65	Peoria, Ill.....	1	.....	.....	.....	.....	.....	.....	\$190,125	.....	190,125	.....
67	Evansville, Ind.....	1	1,582	\$422	.....	.....	.....	1,160	6,125	.....	7,707	\$5,277
68	Utica, N. Y.....	1	10,000	.....	.....	.....	.....	10,000	.....	.....	10,000	.....
69	Manchester, N. H.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
71	Elizabeth, N. J.....	1	20	.....	.....	.....	.....	.....	20	.....	20	.....
82	Harrisburg, Pa.....	1	19,705	7,800	\$7,800	.....	.....	\$4,106	.....	22,101	41,807	6,919
83	Portland, Me.....	1	57,914	.....	.....	.....	.....	.....	57,914	.....	57,914	.....

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

86	Holyoke, Mass.....	1	\$27,180	.....	.....	.....	.....	.....	\$27,180	.....	\$27,180	.....
87	Fort Wayne, Ind.....	1	56,359	.....	\$56,359	.....	.....	.....	.....	\$10,081	66,440	\$41,308
88	Tacoma, Wash.....	1	9,569	\$7,000	.....	.....	.....	\$493	2,076	.....	9,569	.....
95	Spokane, Wash.....	1	500	.....	.....	.....	.....	.....	500	.....	500	.....
101	South Bend, Ind.....	1	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
103	Johnstown, N. Y.....	1	75	.....	.....	.....	.....	.....	75	.....	75	.....
118	Haverhill, Mass.....	2	4,258	.....	4,000	.....	.....	.....	258	1,258	5,516	2,849
119	Little Rock, Ark.....	1	.....	.....	.....	.....	.....	.....	.....	467	467	.....
120	Springfield, Ill.....	1	2,000	.....	2,000	.....	.....	.....	.....	.....	2,000	.....
122	Salem, Mass.....	1	1,330	258	.....	.....	.....	\$1,072	.....	2,496	3,826	1,484
128	Elmira, N. Y.....	1	370	.....	.....	.....	.....	.....	370	.....	370	.....
137	Galveston, Tex.....	1	27,999	.....	.....	.....	.....	.....	27,999	.....	27,999	.....
150	La Crosse, Wis.....	1	.....	.....	.....	.....	.....	.....	.....	19,455	19,455	16,421

¹ Cities having no investment funds omitted from this table.² Includes par value plus premiums and minus discounts.³ For city securities purchased for investment.⁴ On city securities purchased for investment.⁵ Other than those for city securities purchased from city and accrued interest thereon.

BALANCES OF INVESTMENT FUNDS:¹ 1904.

and the number assigned to each, see page 37.]

RECEIPTS.							PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. ¹⁰	City number.	
Total.	From investments disposed of. ⁴		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. ⁹	City securities.			Other investments.
	To public.	To city. ⁷	Total.	From public.	From city. ⁸						
\$2,444,244	\$632,043	\$19,783	\$1,416,309	\$1,408,416	\$7,893	\$61,216	\$314,893	\$310,683	\$34,569,664	\$35,281,027	
1,480,326	17,155	-----	1,220,930	1,220,930	-----	00,940	161,301	79,090	30,909,519	31,053,870	
587,583	420,750	1,379	64,454	64,321	133	-----	101,000	6,748	1,128,515	1,218,574	
295,467	194,138	7,800	68,677	66,441	2,236	276	24,576	58,800	1,657,342	1,934,493	
100,868	-----	10,604	62,248	56,724	5,524	-----	28,016	166,045	874,288	1,074,090	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$81,946	-----	-----	-----	-----	-----	-----	\$81,946	\$79,090	-----	\$109,795	2
189,701	\$17,155	-----	\$32,251	\$32,251	-----	\$60,940	79,355	-----	\$907,000	907,506	4
98	-----	-----	98	98	-----	-----	-----	-----	2,519	2,519	6
1,188,581	-----	-----	1,188,581	1,188,581	-----	-----	-----	-----	30,000,000	30,033,750	11

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$157,375	-----	-----	\$57,375	\$57,375	-----	-----	\$100,000	\$463	\$1,025,000	\$1,025,463	19
424,752	\$420,750	-----	4,002	4,002	-----	-----	-----	-----	19,000	99,813	23
2,940	-----	-----	2,940	2,940	-----	-----	-----	-----	84,000	84,000	25
2,516	-----	\$1,379	137	4	\$133	-----	1,000	6,285	515	9,298	32

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$90	-----	-----	\$90	\$90	-----	-----	-----	-----	\$8,293	\$8,293	41
-----	-----	-----	-----	-----	-----	-----	-----	-----	42,567	42,567	43
190,125	\$190,125	-----	2,430	2,430	-----	-----	-----	-----	43,078	190,125	65
2,430	-----	-----	10,000	10,000	-----	-----	-----	-----	200,000	49,203	67
10,000	-----	-----	-----	-----	-----	-----	-----	-----	-----	200,000	68
-----	-----	-----	-----	-----	-----	-----	-----	-----	14,500	14,500	69
20	-----	-----	20	20	-----	-----	-----	-----	500	500	71
34,888	-----	\$7,800	2,236	2,236	\$2,236	\$276	\$24,576	\$58,800	-----	80,901	82
57,914	4,013	-----	53,901	53,901	-----	-----	-----	-----	1,348,404	1,348,404	83

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$27,180			\$27,180	\$27,180					\$226,500	\$226,500	86
25,132		\$3,104	1,000		\$1,000		\$21,028	\$80,545		90,626	87
9,569		7,500	2,069		2,069			35,000		35,000	88
500			500		500			10,000		10,000	95
									4,000	4,000	101
75			75	75				1,500		1,500	103
2,667			667	287	380		2,000	12,000	6,235	19,493	118
									383	850	119
2,000							2,000	2,000		2,000	120
2,342			1,854	354	1,500		488	25,000	7,570	35,066	122
370			370	370					7,400	7,400	128
27,999			27,999	27,999					622,200	622,200	137
3,034			534	534			2,500			19,455	150

⁶ The same as the aggregate of cash on hand at beginning of year and all receipts during year.⁷ For redemption of city securities.⁸ On city securities held as investments.⁹ Other than those for city securities disposed of to city and interest on city securities held as investments.¹⁰ Sum of par value of investments and cash on hand at close of year

TABLE 18.—PAYMENTS, RECEIPTS, AND

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	Number of funds reported.	PAYMENTS.							Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ⁶	Cash on hand at beginning of year.
			Total.	For investments purchased. ¹		For accrued interest.		Miscellaneous payments to public.	Transfer payments. ⁵			
				From public.	From city. ³	On investments other than city securities.	On city securities. ⁴					
	Grand total.....	234	\$92,952,299	\$5,493,566	\$38,451,511	\$3,338	\$32,359	\$39,738,178	\$9,228,347	\$22,768,832	\$115,721,131	\$16,434,185
	Group I.....	44	66,548,967	2,350,599	28,981,978	18	10,024	29,773,493	5,432,855	13,327,622	79,876,589	8,007,530
	Group II.....	42	13,533,666	947,831	6,689,846	2,615	12,286	4,458,936	1,422,152	4,600,219	18,133,885	3,317,524
	Group III.....	72	7,102,716	1,408,178	1,410,432	3,891	5,497	3,034,792	1,239,926	2,889,342	9,992,058	3,000,992
	Group IV.....	76	5,766,950	786,958	1,369,255	1,814	4,552	2,470,957	1,133,414	1,951,649	7,718,599	2,108,139

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	10	\$41,142,872	\$569,887	\$24,552,742		\$1,033	\$16,006,953	\$12,257	\$1,795,275	\$42,938,147	\$396,120
2	Chicago, Ill.....	7	689,560					689,560		1,351,354	2,040,914	1,147,600
3	Philadelphia, Pa.....	1	4,761,997	446,125	510,286		3,428	3,757,158	45,000	2,620,928	7,382,925	33,317
4	St. Louis, Mo.....	3	1,093,500					193,500	900,000	1,357,465	2,450,965	1,497,557
5	Boston, Mass.....	1	2,708,000		1,508,000				1,200,000	2,870,888	5,578,888	1,572,113
6	Baltimore, Md.....	1	4,470,900	949,113	243,300		3,806	343,037	2,931,644	255,980	4,726,880	384,303
7	Cleveland, Ohio.....	4	2,917,952	363,278	250,080	\$18	232	2,155,225	149,119	922,933	3,840,885	301,466
8	Buffalo, N. Y.....	9	2,938,025		729,825			2,020,314	187,886	228,958	3,166,983	489,897
9	San Francisco, Cal.....	1	7,919					4,000	3,919	7,315	15,234	1,919
10	Pittsburg, Pa.....	2	1,288,367	3,787	307,100		1,450	973,000	3,030	384,197	1,672,564	386,246
11	Cincinnati, Ohio.....	2	3,374,309		449,036			2,925,273		834,153	4,208,462	1,135,132
12	Detroit, Mich.....	3	1,155,566	18,409	431,609		75	705,473		698,176	1,853,742	661,860

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	1	\$561,134					\$561,134		\$6,791	\$567,925	\$32,391
16	Newark, N. J.....	1	2,711,157	\$261,262	\$1,880,000		\$2,123	567,772		530,648	3,241,805	152,704
17	Minneapolis, Minn.....	1	234,353	171,850	60,000		\$2,323	175		1,452	235,805	4,555
18	Jersey City, N. J.....	1	1,657,028	108,906	958,281		587	24,254	\$565,000	236,251	1,893,279	311,178
19	Louisville, Ky.....	2	466,884	49,445				405,499	11,940	314,466	781,350	177,278
20	Indianapolis, Ind.....	1	28,138					28,138		2,601	30,829	2,379
21	Providence, R. I.....	2	1,554,775	157,400	903,621		1,754		402,000	364,908	1,919,683	315,083
22	St. Paul, Minn.....	2	92,335	28,391	9,317	287	6	9,833	44,501	4,112	96,447	22,988
23	Rochester, N. Y.....	6	150,000		150,000					387,168	537,168	396,248
24	Kansas City, Mo.....	3	265,312					265,312		320,970	586,282	230,145
25	Toledo, Ohio.....	1	634,235		140,696		1,510	408,108	83,921	73,383	707,618	31,407
26	Denver, Colo.....	2	215,596					213,359	2,237	150,214	365,810	335,544
27	Albany, N. Y.....	1	156,131		130,131			26,000		160,446	316,577	16,918
28	Columbus, Ohio.....	2	3,689,638		2,385,800		5,124	1,298,714		110,296	3,799,934	18,595
29	Worcester, Mass.....	1	333,727					333,727		487,446	821,173	120,774
31	Memphis, Tenn.....	3	9,922						9,922	259,709	269,631	194,043
32	Omaha, Nebr.....	1	54,006	53,582			424			3,658	57,664	1,220
33	New Haven, Conn.....	1	168,250	56,250	72,000			40,000		628	168,878	70,321
34	Syracuse, N. Y.....	2	84,600					84,600		30,509	115,109	36,134
35	St. Joseph, Mo.....	3	2,651					1,020	1,631	142,761	145,412	33,301
36	Scranton, Pa.....	2	152,466					152,466		135,497	287,963	168,845
37	Paterson, N. J.....	1	39,000					39,000		322,956	361,956	250,387
38	Fall River, Mass.....	1	272,328	60,745			583		211,000	373,435	645,763	238,942
39	Portland, Ore.....	1								179,824	179,824	155,644

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	1	\$94,000		\$94,000					\$619	\$94,619	\$293
41	Albany, N. Y.....	3	333,246		118,912		\$684		\$213,650	58,709	391,955	93,706
42	Cambridge, Mass.....	1	940,397	\$451,122	50,000	\$2,275			437,000	60,430	1,000,827	264,400
44	Grand Rapids, Mich.....	1	230,902		60,000		377		170,525	13,051	243,953	144,293
45	Dayton, Ohio.....	2	400,887	8,200	75,378			\$377,309		25,768	486,655	20,592
46	Lowell, Mass.....	1	136,968	66,238		520			70,210	9,448	146,416	60,095
47	Hartford, Conn.....	5	281,430	266,663	10,000		43	4,724		242,545	523,975	246,281
48	Reading, Pa.....	2	10,557					10,557		144,827	155,384	79,306
49	Richmond, Va.....	1	1,084,731		235,300			849,431		346,268	1,430,999	362,966
50	Nashville, Tenn.....	1	13,105					13,105		94,165	107,270	12,940
51	Wilmington, Del.....	1	37,850					37,850		44	37,894	
52	Trenton, N. J.....	1	287,460		23,112			225,121	39,227	487,707	775,167	403,849
53	Camden, N. J.....	2	82,500		68,500			14,000		78,047	160,547	30,376
54	Bridgeport, Conn.....	1	38,100	3,000	35,000			100		2,532	40,632	1,463
55	Troy, N. Y.....	2	9,637					9,637		32,328	41,965	34,965
56	Lynn, Mass.....	22	538,715	100,497	200,000	403	204	237,611		260,229	798,944	153,512
58	New Bedford, Mass.....	1	318,693	227,126			2,567		89,000	16,341	335,034	8,454
60	Springfield, Mass.....	1	254,579	178,290		454	835		75,000	57,906	312,485	55,160
61	Lawrence, Mass.....	1	338,473	9,800	15,000		151	300,000	13,522	8,910	347,383	38,839
64	Hoboken, N. J.....	1	99,446					12,501	86,945	3,302	102,748	88,467

¹ Cities having no sinking funds omitted from this table. Increase in sinking fund assets shown in Table 19.² Includes par value plus premiums and minus discounts.³ For city securities purchased for investment.⁴ On city securities purchased for investment.⁵ Other than those for city securities purchased from city and accrued interest thereon.⁶ The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.

BALANCES OF SINKING FUNDS: 1904.

and the number assigned to each, see page 37.]

RECEIPTS.								PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. ¹⁰	City number.
Total.	From investments disposed of. ¹		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. ⁹	City securities.	Other investments.		
	To public.	To city. ⁷	Total.	From public.	From city. ⁸						
\$99,265,557	\$7,707,203	\$31,389,355	\$9,696,400	\$1,210,560	\$8,479,840	\$15,315,638	\$35,156,961	\$260,850,961	\$19,625,929	\$308,245,722	
71,847,670	5,479,897	23,849,521	7,375,216	600,361	6,774,855	13,027,328	22,115,708	214,817,982	8,263,879	236,409,483	-
14,816,361	1,153,546	4,589,517	1,290,804	220,217	1,070,587	835,737	6,946,757	30,815,602	3,380,762	38,796,583	-
6,991,066	740,488	1,113,110	616,237	258,841	357,396	767,668	3,753,563	8,025,111	5,557,818	16,472,271	
5,610,460	333,272	1,837,207	414,143	137,141	277,002	684,905	2,340,933	7,192,266	2,423,470	11,567,385	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$42,542,027		\$18,685,993	\$4,809,382	\$91,353	\$4,718,029	\$12,206,768	\$6,839,884	\$157,330,353		\$159,125,628	1
893,314			4,021	1,621	2,400	232,500	656,793	48,000		1,399,354	2
7,349,608	\$2,638,360	2,016,662	203,902	71,272	132,630	13,342	2,477,352	4,377,600		6,998,528	3
953,408							953,408			1,357,465	4
4,006,775		964,000	1,016,363	47,713	968,650		2,026,412	27,592,330		30,463,218	5
4,342,577	2,816,667	338,000	633,869	284,127	349,742		554,041	9,642,081	\$6,459,716	16,357,777	6
3,539,419	11,880	781,382	143,713	36,055	107,658		2,602,444	2,090,032	557,850	3,570,815	7
2,677,086		238,168	26,640		26,640	188,700	2,223,578	953,121	378,313	1,560,392	8
13,315	13,000		258	258		57				7,315	9
1,264,929		177,300	244,909	9,261	235,648	405	842,315	6,598,438		6,982,635	10
3,073,330		294,080	204,104	17,754	186,350	24,827	2,550,319	4,965,088		5,799,241	11
1,191,882		353,936	88,055	40,947	47,108	360,729	389,162	1,220,939	868,000	2,787,115	12

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$535,534		\$1,933,000	\$242,487	\$13,687	\$228,800		\$535,534			\$6,791	15
3,089,101	\$1,000		81,018	19,618	61,400		912,614	\$5,891,100	\$351,938	6,773,686	16
231,250	4,500		108,850	3,150	105,700	\$55,520	145,732	1,515,000	532,095	2,048,547	17
1,582,101		1,111,714	37,966	35,416	2,550	287,528	306,017	3,379,642		3,615,893	18
604,072							278,578	1,325,800	703,229	2,343,495	19
28,450			58	58		28,392				2,691	20
1,604,020		11,873,799	167,660	8,806	158,854		563,141	4,230,221	164,000	4,759,129	21
73,459	5,143		27,090	9,711	17,379		41,226	478,217	217,000	699,329	22
140,920			17,320	14,695	2,625		123,600	150,000		537,168	23
356,137			32,567	22,452	10,115	323,570		341,000		661,970	24
676,211		135,904	45,478	1,198	44,280		494,829	1,022,076	29,000	1,124,459	25
30,266						30,266				150,214	26
299,059		33,000	46,227	4,311	41,916		220,432	1,438,346		1,598,792	27
3,781,339	956,403	442,100	149,838	328	149,510	23,587	2,209,411	4,831,200		4,941,496	28
700,399	174,000		202,421	5,551	196,870		323,978	4,895,000	40,000	5,422,446	29
75,588			9,922	9,922			65,666			259,709	31
56,444			6,444		6,444		50,000	208,000		211,658	32
98,557	1,000		2,557	2,382	175		95,000	77,000	59,000	136,628	33
78,975			190	190			78,785			30,509	34
111,611			636	636		2,000	108,975			142,761	35
119,118			15,392	3,417	11,975		103,726	305,000		440,497	36
111,569			15,073	8,930	6,143	60,694	35,802	120,000		442,956	37
406,821	11,500	60,000	81,610	55,759	25,851		253,711	608,000	1,284,500	2,265,935	38
24,180						24,180				179,824	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$94,326		\$58,500	\$59,858	\$33,231	\$26,027		\$94,326	\$354,000		\$354,619	40
298,249	\$4,000		83,007	61,438	21,569		175,891	732,512	\$763,000	1,554,221	41
736,427	147,500	227,000	17,874	14,074	3,800		278,920	66,100	1,965,500	2,092,030	42
99,600		30,000				\$7,020	44,766	120,000		133,051	44
457,063	5,039	1268,000	7,730		7,730	246,014	130,280	148,378	8,200	182,346	45
77,411	7,500	4,710	26,901	26,463	438		38,300	10,000	631,000	650,448	46
277,694	73,000		33,254	16,485	16,769	57,893	113,547	591,973	247,500	1,082,018	47
76,078			105	105			75,973	42,500		187,327	48
1,068,033		123,200	70,761	366	70,395	194	873,878	687,875	11,520	1,045,663	49
94,321							94,321			94,165	50
37,894							37,894			44	51
371,318		65,300	61,831	12,269	49,562		244,187	1,030,905	135,300	1,653,912	52
130,171		49,000	12,421	1,067	11,354		68,750	270,688		348,735	53
39,169			15,569	51	15,518		23,600	442,500		445,032	54
7,000							7,000	750		33,077	55
645,432	196,980	201,300	63,550	27,834	35,716		183,602	911,000	454,693	1,625,922	56
326,580		113,000	46,144	42,404	3,740		167,436	99,000	1,069,325	1,184,666	58
257,325	76,884		15,887	9,904	5,983		164,554	114,000	225,235	397,141	60
308,544	188,900	86,000	13,723	2,924	10,799		19,921	141,500		160,410	61
14,281		12,500	1,781	706	1,075			44,000		47,302	64

⁷ For redemption or cancellation of city securities.⁸ On city securities held as investments.⁹ Other than those for city securities disposed of to city and interest on city securities held as investments.¹⁰ Sum of par value of investments and cash on hand at close of year.¹¹ Including a transfer of \$139,000 by sale of securities to public trust funds; not shown in Table 9.¹² Including a transfer of \$32,000 by sale of securities to sinking funds; not shown in Table 9.¹³ Transfer by purchase of securities from public trust funds; not shown in Table 9.

TABLE 18.—PAYMENTS, RECEIPTS, AND BALANCES

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Number of funds reported.	PAYMENTS.							Cash on hand at close of year.	Aggregate of all payments, and cash on hand at close of year. ⁶	Cash on hand at beginning of year.
			Total.	For investments purchased. ²		For accrued interest.		Miscellaneous payments to public.	Transfer payments. ⁵			
				From public.	From city. ³	On investments other than city securities.	On city securities. ⁴					
66	Duluth, Minn.....	1	\$12,193		\$2,000				\$10,193	\$110,820	\$123,013	\$87,931
67	Evansville, Ind.....	1	31,524	\$12,436			\$193	\$18,895		5,001	36,525	4,911
69	Manchester, N. H.....	1	29,637	29,387			11			81,757	111,394	42,377
70	San Antonio, Tex.....	1	150,024	37,919				112,105		245,250	395,274	228,999
71	Elizabeth, N. J.....	1	92,505		25,000		214	57,644	9,647	57,544	150,049	48,313
72	Yonkers, N. Y.....	1	25,000						25,000	59,795	84,795	16,801
73	Waterbury, Conn.....	2	52,046		52,000			46		25,673	77,719	54,649
74	Salt Lake City, Utah...	1	13,523					13,523		545	14,068	768
75	Kansas City, Kans.....	4	439,713					439,713		23,575	463,288	26,825
76	Erie, Pa.....	1	23,104	17,500	5,500		79	25		56,881	79,985	18,232
77	Wilkesbarre, Pa.....	1	17,000					17,000		3,985	20,985	13,483
78	Norfolk, Va.....	1	80,030		80,030					23,635	103,665	29,081
79	Charleston, S. C.....	1	78					78		3,411	3,489	3,039
80	Schenectady, N. Y.....	1	121,139		121,000		139			123,967	245,106	184,685
82	Harrisburg, Pa.....	3	228,800		98,200			130,600		6,938	235,738	30,567
84	Youngstown, Ohio.....	2	194,724		41,500			153,217	7	117,389	312,113	91,855

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.....	1	\$164,544	\$26,262				\$138,282		\$123,862	\$288,406	\$94,813
86	Holyoke, Mass.....	4	226,017	11,000	\$25,000		\$17		\$190,000	153,964	379,981	164,805
87	Fort Wayne, Ind.....	1	5,000					5,000		24,021	29,021	14,486
88	Tacoma, Wash.....	1	53,188	46,101	7,078		9			2,608	55,796	109
89	Akron, Ohio.....	1	391,475		143,338			210,367	37,770	28,793	420,268	65,178
90	Saginaw, Mich.....	2	70,611					70,606	5		70,611	
91	Brockton, Mass.....	1	31,818	26,767	5,000	\$51				14,134	45,952	6,696
92	Lincoln, Nebr.....	2	84,600		851			83,749		3,094	87,694	1,191
93	Covington, Ky.....	1	148,688					148,688		15,657	164,345	44,462
97	Altoona, Pa.....	2	98,520	55,000				43,520		101,141	199,661	121,122
98	Pawtucket, R. I.....	1	154,934		100,000		419		54,515	193,550	348,484	133,588
102	Mobile, Ala.....	3	173,028					173,028		141,987	315,015	155,070
103	Johnstown, Pa.....	2	17,573	4,900			73	12,600		54,558	72,131	42,858
105	Springfield, Ohio.....	1	155,234	500	44,448			110,286		629	155,863	41,892
106	Wheeling, W. Va.....	1	24,323					24,323		15,637	39,960	8,982
107	McKeesport, Pa.....	2	38,276	32,000				2,000	4,276	219,296	257,572	218,785
108	Bayonne, N. J.....	1	185,496		89,750			57,000	38,746	75,176	260,672	43,322
110	Allentown, Pa.....	2	56,830	2,000				54,830		82,366	139,196	59,805
112	Terre Haute, Ind.....	1	14,018					14,018		41,974	55,992	38,772
113	Topeka, Kans.....	1								15,140	15,140	9,535
116	Quincy, Ill.....	1	99,333					99,333		5,213	104,546	8,748
117	East St. Louis, Ill.....	1								50,625	50,625	
118	Haverhill, Mass.....	1	145,817	55,208		321	162	126	90,000	2,938	148,755	238
119	Little Rock, Ark.....	1	11,000					11,000		24,598	35,598	26,842
121	York, Pa.....	2	38,207	11,250				26,957		24,617	62,824	6,310
122	Salem, Mass.....	1	436,096	36,971			24		399,022	750	436,846	68,212
123	Malden, Mass.....	4	119,348	118,222		1,126				19,108	138,456	13,655
124	Chester, Pa.....	2	117,111	1,700	72,900			42,511		33,723	150,834	84,578
125	Chelsea, Mass.....	1	144,087		134,087				10,000		144,087	
126	Newton, Mass.....	1	456,759	128,770	237,500	133	1,969		88,387	27,030	483,789	17,775
129	Atlantic City, N. J.....	1	118,155	81,552	31,000		573	5,030		65,773	183,928	67,726
130	Superior, Wis.....	5	142,962		11,303				131,659	63,384	206,346	139,799
131	Knoxville, Tenn.....	1								6,360	6,360	5,565
136	Fitchburg, Mass.....	7	96,000		64,000			32,000		64,510	160,510	43,077
137	Galveston, Tex.....	1	1,233,606	1,606	303,000			929,000		54,483	1,288,089	227,029
138	Macon, Ga.....	1	75,495	12,697				62,798		12,353	87,848	19,508
139	Canton, Ohio.....	1	102,847					100,981	1,866	23,707	126,554	1,377
140	Joplin, Mo.....	2	12,724					12,724		12,997	25,721	640
143	Racine, Wis.....	1	33,000						33,000	27,350	60,350	30,350
144	Woonsocket, R. I.....	1	86,041	85,065			976			24,908	110,949	22,548
146	Taunton, Mass.....	4	176,395	44,961	100,000	104	330		31,000	36,198	212,593	3,639
147	Chattanooga, Tenn.....	1	4,426					200		1,832	6,458	1,196
150	La Crosse, Wis.....	1								61,605	61,605	30,688
151	Council Bluffs, Iowa.....	1	23,168						23,168		23,168	23,168

¹Cities having no sinking funds omitted from this table. Increase in sinking fund assets shown in Table 19.²Includes par value plus premiums and minus discounts.³For city securities purchased for investment.⁴On city securities purchased for investment.⁵Other than those for city securities purchased from city and accrued interest thereon.⁶The same as the aggregate of cash on hand at beginning of year and all receipts during year for all cities except Pittsburg, for which there is a variation of \$21,389, due to an imperfect sinking fund report.

OF SINKING FUNDS: ¹ 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

RECEIPTS.							PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. ¹⁰	City number.	
Total.	From investments disposed of. ¹		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. ²	City securities.			Other investments.
	To public.	To city. ⁷	Total.	From public.	From city. ⁸						
\$35,082		\$2,000	\$690	\$650	\$40		\$32,392			\$110,820	66
31,614			305		305		31,309	\$12,000		17,601	67
69,017			13,567	1,255	12,312		55,450	336,000	\$25,000	442,757	69
166,275							166,275	38,000		283,251	70
101,736			860	860			100,876	25,000		82,544	71
67,994		33,000	11,994		11,994		23,000	299,100		358,895	72
23,070			3,070	1,495	1,575		20,000	97,000		122,673	73
13,300						\$13,300				545	74
436,463						436,463				23,575	75
61,753			15,460	729	14,731		46,293	394,500		451,381	76
7,502			718		718	6,784		9,000		12,985	77
73,984		21,000	24,609		24,609		28,375	606,030		629,665	78
450			450	450					545	3,956	79
60,421			4,081	4,081			56,340	121,000		244,967	80
205,171		18,600	9,440		9,440		177,131	276,300	21,000	304,238	82
220,258	\$40,685		597		597		178,976	3,500		120,889	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$193,593	\$12,000	\$35,000	\$2,063	\$1,223	\$840		\$144,530	\$125,000		\$248,862	85
215,176	23,863	93,600	20,870	14,226	5,644		76,843	145,400	\$205,350	504,714	86
14,535			1,392		1,392		13,143	18,800		42,821	87
55,687		27,570	5,028		5,028	\$23,089		100,297		102,905	88
355,090	133,809		8,847	2,004	6,843	62	212,372	73,580		102,373	89
70,611	1,700		6,119	3,898	2,221	62,787	5	27,500		27,500	90
39,256		2,000	19,158	7,964	11,194		18,098	302,000	193,000	509,134	91
86,503		2,246	57		57		3,133	851		3,945	92
119,883							119,883	2,400		18,057	93
78,639			4,766		4,766	54,173	19,600	116,100		217,241	97
214,896		6,000	33,426	8,130	25,296		175,470	806,000	105,000	1,104,550	98
159,945						373	159,572			141,987	102
29,273		400	4,499	85	4,414	8,930	15,444	90,000		144,558	103
113,971		6,538	640		640	85,366	21,427	38,410		39,039	105
30,978			403	403			30,575			15,637	106
38,787			9,105	7,080	2,025	13,294	16,388	173,000		392,296	107
217,350		7,000	10,542	551	9,991	169,208	30,600	279,350		354,526	108
79,391		700	2,048	1,139	909	28,418	48,225	34,000		116,366	110
17,220							17,220			41,974	112
5,605							5,605			15,140	113
95,798						95,798				5,213	116
50,625							50,625			50,625	117
148,517	24,550	29,000	22,366	13,081	9,285	121	72,480	241,000	314,550	558,488	118
8,756		900	216		216		7,640	2,700		27,298	119
56,514			1,254	631	623	55,253	7	13,850		38,467	121
368,634	119,050	209,442	13,857	5,181	8,676		26,285	9,000	10,500	20,250	122
124,801	1,800	2,600	16,734	13,764	2,970		103,667	72,950	425,200	517,258	123
66,256		8,700	3,751	1,490	2,261	1,986	51,819	81,700		115,423	124
144,087		72,174	23,228		23,228		48,685	638,133		638,133	125
466,014	8,000	194,387	96,187	23,737	72,450		167,440	1,884,450	440,800	2,352,280	126
116,202	2,500	4,000	15,234	4,833	10,401	4,968	89,500	223,000	123,000	411,773	129
66,547		7,000	3,982	1,279	2,703	12	55,553	169,795		233,179	130
785			795		795				7,210	13,570	131
117,433		74,950	13,450	1,407	12,043		29,033	317,800		382,311	136
1,061,060		929,000	19,460		19,460		112,600	379,000		433,483	137
68,340		3,000	15,340	3,831	11,509		50,000	259,000	101,100	372,452	138
125,177			50		50		125,127	1,000		24,707	139
25,081							25,081			12,997	140
30,000							30,000			27,350	143
88,401		30,000	9,861	424	9,437		48,540	287,000		311,908	144
208,954	6,000	91,000	23,561	19,723	3,838		88,393	178,700	482,996	697,894	146
5,282			262		262		5,000		14,764	16,596	147
30,917			5,592		5,592		25,325	100,500		162,105	150
											151

⁷ For redemption or cancellation of city securities.⁸ On city securities held as investments.⁹ Other than those for city securities disposed of to city and interest on city securities held as investments.¹⁰ Sum of par value of investments and cash on hand at close of year.

TABLE 19.—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR, TOGETHER WITH CHANGES

[For a list of the cities in each state arranged alphabetically]

City num- ber.	CITY OR MUNICIPALITY.	PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR.								
		Aggregate.								
		Total.	Classified by character.					Classified as issued by—		
			General bonds.	Revenue and tax loans. ^a	Special assessment loans.	Outstanding warrants.	Other debt obligations.	City govern- ment.	Independent school districts.	Other divi- sions of municipal government.
	Grand total.....	\$1,531,462,655	\$1,308,563,122	\$69,385,311	\$70,304,101	\$20,747,766	\$2,462,355	\$1,433,815,658	\$31,599,472	\$66,047,525
	Group I.....	1,041,496,046	940,644,820	46,454,343	39,041,126	14,387,031	968,726	990,343,402	6,075,617	45,077,027
	Group II.....	229,379,316	197,846,635	13,550,379	15,034,271	2,343,869	604,162	202,726,456	10,317,207	16,335,653
	Group III.....	152,523,320	136,393,095	5,877,208	8,084,529	1,656,826	511,662	144,286,966	7,977,854	258,500
	Group IV.....	108,063,973	93,678,572	3,503,381	8,144,175	2,360,040	377,805	96,458,834	7,228,794	4,376,345

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$599,460,532	\$529,629,149	\$39,865,640	\$23,227,728	\$6,738,015	.....	\$599,460,532	.....	.....
2	Chicago, Ill.....	64,593,547	47,029,775	4,848,712	9,046,643	3,390,160	\$278,257	38,718,835	\$526,099	\$25,348,613
3	Philadelphia, Pa.....	71,826,317	69,837,820	21,500	.....	1,966,997	.....	71,804,817	.....	21,500
4	St. Louis, Mo.....	22,738,442	22,439,278	.....	.....	299,164	.....	22,738,442	.....	.....
5	Boston, Mass.....	94,121,606	94,121,606	.....	.....	.....	.....	94,121,606	.....	.....
6	Baltimore, Md.....	39,962,883	39,962,883	.....	.....	.....	.....	39,962,883	.....	.....
7	Cleveland, Ohio.....	23,995,402	22,776,000	.....	1,219,402	.....	.....	21,556,402	2,189,000	250,000
8	Buffalo, N. Y.....	19,770,105	17,330,575	792,455	1,138,948	508,127	.....	19,770,105	.....	.....
9	San Francisco, Cal.....	5,612,915	4,680,600	.....	.....	932,315	.....	5,612,915	.....	.....
10	Pittsburg, Pa.....	25,677,258	23,507,302	98,847	1,991,550	79,559	.....	23,142,557	2,526,359	8,342
11	Cincinnati, Ohio.....	37,559,140	36,224,142	.....	1,334,998	.....	.....	36,818,140	741,000	.....
12	Detroit, Mich.....	8,254,939	7,586,000	.....	668,939	.....	.....	7,099,939	.....	1,155,000
13	Milwaukee, Wis.....	9,069,541	7,256,750	710,430	412,918	.....	689,443	8,964,750	93,159	11,632
14	New Orleans, La.....	18,853,419	18,262,940	116,759	.....	472,694	1,026	571,479	.....	18,281,940

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$14,295,160	\$12,055,130	\$2,240,030	.....	.....	.....	\$14,295,160	.....	.....
16	Newark, N. J.....	24,475,200	20,038,700	4,406,500	\$30,000	.....	.....	24,475,200	.....	.....
17	Minneapolis, Minn.....	10,153,710	9,434,000	436,000	129,996	\$153,714	.....	10,153,710	.....	.....
18	Jersey City, N. J.....	19,324,354	17,881,308	830,393	575,751	36,902	.....	19,324,354	.....	.....
19	Louisville, Ky.....	10,170,985	9,659,000	387,930	.....	124,055	.....	8,444,222	.....	\$1,726,763
20	Indianapolis, Ind.....	4,768,838	3,689,800	166,400	827,505	85,133	.....	3,558,438	\$1,210,400	.....
21	Providence, R. I.....	18,235,334	17,237,000	994,334	.....	.....	\$3,500	18,235,334	.....	.....
22	St. Paul, Minn.....	9,657,843	8,114,100	1,458,800	38,817	25,026	21,100	9,657,843	.....	.....
23	Rochester, N. Y.....	11,688,734	7,580,000	1,189,000	2,850,000	69,734	.....	11,688,734	.....	.....
24	Kansas City, Mo.....	8,143,704	7,091,900	.....	930,917	74,054	46,833	6,021,687	2,108,275	13,742
25	Toledo, Ohio.....	7,810,882	7,155,114	.....	655,092	676	.....	7,290,882	520,000	.....
26	Denver, Colo.....	4,367,557	1,527,800	83,696	2,184,700	557,318	14,043	3,734,117	633,440	.....
27	Allegheny, Pa.....	9,413,778	8,217,500	2,820	1,191,990	1,468	.....	7,674,458	1,739,320	.....
28	Columbus, Ohio.....	11,782,811	9,672,600	215,000	1,826,584	15,400	53,227	292,589	831,522	10,658,700
29	Worcester, Mass.....	11,050,118	10,899,500	.....	.....	150,618	.....	11,050,118	.....	.....
30	Los Angeles, Cal.....	5,596,982	5,483,150	.....	.....	113,832	.....	5,596,982	6,000	.....
31	Memphis, Tenn.....	6,341,112	6,213,500	103,476	.....	24,136	.....	3,393,758	229,159	2,718,195
32	Omaha, Nebr.....	7,189,619	5,699,000	.....	845,000	645,619	.....	6,092,702	1,096,917	.....
33	New Haven, Conn.....	3,760,032	3,297,500	305,000	.....	157,532	.....	3,752,146	6,736	1,150
34	Syracuse, N. Y.....	7,987,896	6,495,050	235,000	1,222,357	35,489	.....	7,987,896	.....	.....
35	St. Joseph, Mo.....	2,127,369	2,049,850	.....	.....	50,427	27,092	1,357,404	769,965	.....
36	Scranton, Pa.....	2,484,175	1,978,633	.....	144,740	21,568	339,234	1,243,599	1,043,473	197,103
37	Paterson, N. J.....	4,491,286	3,401,500	483,500	606,286	.....	.....	4,491,286	.....	.....
38	Fall River, Mass.....	6,217,633	6,118,500	.....	.....	.....	99,133	6,217,633	.....	.....
39	Portland, Oreg.....	7,844,204	6,856,500	12,000	974,536	1,168	.....	6,702,204	122,000	1,020,000

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$3,650,733	\$3,449,500	\$189,962	.....	\$11,271	.....	\$3,650,733	.....	.....
41	Albany, N. Y.....	4,317,651	3,740,772	193,604	\$383,275	.....	.....	4,317,651	.....	.....
42	Cambridge, Mass.....	9,256,000	9,231,000	.....	.....	.....	\$25,000	9,256,000	.....	.....
43	Seattle, Wash.....	9,200,301	6,885,000	.....	1,870,312	444,989	.....	7,505,337	\$1,694,964	.....
44	Grand Rapids, Mich.....	2,240,721	1,772,000	.....	460,000	1,721	7,000	2,013,721	227,000	.....
45	Dayton, Ohio.....	3,614,599	3,372,100	28,500	213,278	721	.....	2,975,599	639,000	.....
46	Lowell, Mass.....	4,279,880	3,443,680	800,000	.....	.....	36,200	4,279,880	.....	.....
47	Hartford, Conn.....	6,705,618	6,045,000	656,118	.....	.....	4,500	5,258,954	1,446,664	.....
48	Reading, Pa.....	1,569,536	1,540,000	.....	29,500	36	.....	1,289,536	280,000	.....
49	Richmond, Va.....	7,494,928	7,494,888	40	.....	.....	.....	7,494,928	.....	.....
50	Nashville, Tenn.....	3,826,000	3,826,000	.....	.....	.....	.....	3,826,000	.....	.....
51	Wilmington, Del.....	2,167,100	2,117,100	50,000	.....	.....	.....	2,167,100	.....	.....
52	Trenton, N. J.....	4,831,168	2,864,280	110,000	1,602,410	254,528	.....	4,831,168	.....	.....
53	Camden, N. J.....	3,415,104	3,207,800	102,304	105,000	.....	.....	3,415,104	.....	.....
54	Bridgeport, Conn.....	2,057,505	1,998,000	.....	.....	505	59,000	2,014,005	.....	\$43,500

¹ The term "debt" or "debt obligations," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the municipality and not paid during the year.

² For amount of sinking fund assets at close of year, see Table 18.

DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS¹ AND OF SINKING FUND ASSETS:² 1904.

and the number assigned to each, see page 37.]

PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR—cont'd.					INCREASE DURING YEAR IN PAR VALUE OF—								City number.
Aggregate—Continued.		Less sinking fund assets.	Per capita.		Debt obligations.			Sinking fund assets.			Debt obligations less sinking fund assets.		
Classified as held by—			Total debt.	Debt less sinking fund assets.	Total.	Held by public.	Held by city funds. ⁴	Total.	Other than city securities.	City securities.			
Public.	City funds. ⁴												
\$1,256,817,875	\$274,644,780	\$1,228,216,933	\$71.04	\$56.97	\$121,516,182	\$111,645,707	\$9,870,475	\$11,432,385	\$2,557,126	\$8,875,259	\$110,083,797		
815,708,932	225,787,114	805,086,563	88.65	68.52	100,395,999	92,583,527	7,812,472	7,622,091	538,544	7,083,547	92,773,908		
197,750,116	31,629,200	190,582,733	56.70	47.11	10,710,432	9,032,567	1,677,865	3,150,122	1,540,734	1,609,388	7,560,310		
143,061,518	9,461,802	136,051,049	47.49	42.36	6,098,697	5,738,684	360,013	834,967	589,975	244,992	5,263,730		
100,297,309	7,766,664	96,496,588	42.34	37.81	4,311,054	4,290,929	20,125	\$ 174,795	\$ 112,127	\$ 62,668	4,485,849		

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$440,507,922	\$158,952,610	\$440,334,904	\$154.18	\$113.25	\$66,483,297	\$60,233,913	\$6,249,384	\$7,835,905	\$1,399,155	\$6,436,750	\$58,647,392	1
63,982,037	611,510	63,194,193	33.43	32.70	5,861,953	5,802,459	59,494	199,693	203,755	4,062	5,662,260	2
64,368,867	7,457,450	64,827,789	51.58	46.56	13,432,085	14,084,885	652,800	730,364	337,611	1,067,975	14,162,449	3
22,738,442		21,380,977	36.40	34.23	1,339,032	1,339,032		140,092	140,092		1,198,940	4
64,150,425	29,971,181	63,658,388	160.94	108.17	5,352,476	4,346,076	1,006,400	1,842,775	1,298,775	544,000	3,509,701	5
29,130,602	10,832,281	23,605,106	74.17	43.81	1,600	474,900	473,300	2,172,189	2,644,989	472,800	2,170,589	6
21,661,370	2,334,032	20,424,587	56.38	47.99	1,029,268	1,807,770	59,494	178,502	619,587	178,502	1,188,183	7
18,210,840	1,559,205	18,209,713	53.14	48.95	280,035	206,022	486,657	230,717	260,940	491,657	49,318	8
5,612,915		5,605,600	15.58	15.56	5,045,474	5,045,474		7,604	7,604		5,033,078	9
19,078,820	6,598,438	18,694,623	72.77	52.98	654,976	800,276	145,300	143,251	2,049	145,300	798,227	10
31,733,051	5,826,089	31,759,899	110.00	93.02	2,742,172	2,587,216	154,956	146,024	300,980	154,956	2,888,196	11
7,033,000	1,221,939	401,928	25.99	17.22	401,928	313,305	88,623	124,938	36,315	88,623	276,990	12
9,069,541		9,069,541	29.41	29.41	377,900	377,900					377,900	13
18,431,100	422,319	18,853,419	61.79	61.79	785,019	805,359	20,340				785,019	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$14,271,860	\$23,300	\$14,288,369	\$47.96	\$47.94	\$449,018	\$449,018		\$25,600	\$25,600		\$474,618	15
18,528,100	5,947,100	17,701,514	89.67	64.85	2,104,400	1,876,400	\$228,000	573,944	376,944	\$197,000	1,520,456	16
8,638,710	1,515,000	8,105,163	40.60	32.40	756,268	696,268	60,000	212,992	152,992	60,000	543,276	17
15,944,712	3,379,642	15,708,461	84.96	69.06	610,506	465,073	145,433	120,360	74,928	45,432	380,146	18
8,844,722	1,326,263	7,827,490	46.40	35.71	272,845	272,845		186,633	186,633		86,212	19
4,725,657	43,181	4,766,147	23.29	23.28	313,669	319,611	5,942	312	312		313,357	20
13,532,000	4,703,334	13,476,205	93.98	69.40	130,197	352,482	222,285	231,646	49,824	181,822	361,823	21
9,179,626	478,217	8,958,514	50.77	47.09	150,171	171,346	15,175	12,299	2,876	15,175	168,470	22
11,538,734	150,000	11,151,566	65.95	62.93	1,067,734	917,734	150,000	140,920	9,080	150,000	926,814	23
7,802,704	341,000	7,481,734	46.23	42.47	763,889	763,889		90,825	90,825		673,064	24
6,743,676	1,067,206	6,686,423	51.87	44.40	98,199	107,772	9,573	46,768	41,976	4,792	51,431	25
4,367,557		4,217,343	29.37	28.36	14,285	14,285		185,330	185,330		199,615	26
7,975,432	1,438,346	7,814,986	67.02	55.64	1,046,020	948,899	97,131	240,659	143,528	97,131	805,361	27
6,928,611	4,854,200	6,841,315	84.89	49.29	1,435,571	434,671	1,000,900	1,092,601	91,701	1,000,900	342,970	28
6,155,118	4,895,000	5,627,672	87.57	44.60	61,743	112,257	174,000	192,672	366,672	174,000	254,415	29
5,596,982		5,596,982	46.23	46.23	1,564,654	1,564,654		65,666	65,666		1,564,654	30
6,341,112		6,081,403	53.99	51.78	214,139	214,139		53,438	2,438	51,000	148,473	31
6,975,334	214,285	6,977,961	61.47	59.66	213,545	163,924	49,621	51,307	20,093	72,000	100,107	32
3,659,022	101,000	3,623,404	32.18	31.02	27,343	64,657		13,000	5,625		23,964	33
7,974,896	13,000	7,957,387	69.23	68.97	183,877	196,877					178,252	34
2,120,376	6,993	1,984,608	18.83	17.57	335,570	334,319	1,251	108,960	108,960		226,610	35
2,179,175	305,000	2,043,678	22.11	18.19	20,921	20,921		33,347	33,347		12,426	36
4,371,286	120,000	4,048,330	40.73	36.72	206,277	206,277		72,569	72,569		133,708	37
5,510,500	707,133	3,951,698	58.89	37.43	234,488	231,038	3,450	121,993	122,993	1,000	112,495	38
7,844,204		7,664,380	77.36	75.59	655,933	655,933		24,180	24,180		631,753	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$3,296,733	\$354,000	\$3,296,114	\$36.96	\$33.37	\$58,788	\$35,212	\$94,000	\$94,320	\$326	\$94,000	\$35,538	40
3,585,139	732,612	2,763,430	44.48	28.47	101,540	41,128	60,412	21,415	38,997	60,412	80,125	41
9,082,500	175,500	7,163,970	96.09	74.37	279,417	689,917	410,500	79,770	335,230	415,000	359,187	42
9,200,301		9,200,301	96.03	96.03	1,308,194	1,308,194		101,242	131,242	30,000	1,308,194	43
2,120,721	120,000	2,107,670	23.41	22.02	7,706	22,294	30,000				108,948	44
3,406,221	208,378	3,432,253	38.00	36.08	41,599	39,221	2,378	6,754	4,376	2,378	34,845	45
4,233,680	46,200	3,629,432	45.10	38.24	14,741	10,031	4,710	8,767	4,057	4,710	5,974	46
6,090,164	615,454	5,623,600	74.10	62.14	591,650	337,677	253,973	199,737	64,236	263,973	391,913	47
1,527,036	42,500	1,382,209	18.02	15.87	99,180	99,180		65,521	65,521		33,659	48
6,803,053	691,875	6,449,265	86.03	74.55	130,865	18,765	112,100	95,402	16,698	112,100	85,463	49
3,828,000		3,781,835	45.68	44.56	241,700	241,700		81,216	81,216		160,484	50
2,167,100		2,167,056	26.24	25.24	13,956	13,956		44	44		14,000	51
3,800,263	1,030,905	3,177,256	58.91	38.74	255,901	298,091	42,190	41,668	83,858	42,190	214,233	52
3,144,416	270,688	3,068,369	41.71	37.45	355,950	336,450	19,500	67,170	47,670	19,500	288,780	53
1,614,005	443,500	1,612,473	25.77	20.19	31,063	6,937	38,000	39,069	1,069	38,000	8,006	54

¹ Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.

² Sinking, investment, and public trust funds.

³ Decrease.

TABLE 19.—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR, TOGETHER WITH CHANGES

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR.								
		Aggregate.								
		Total.	Classified by character.					Classified as issued by—		
			General bonds.	Revenue and tax loans. ¹	Special assessment loans.	Outstanding warrants.	Other debt obligations.	City government.	Independent school districts.	Other divisions of municipal government.
55	Troy, N. Y.	\$3,253,136	\$3,077,835			\$175,301		\$3,197,136	\$56,000	
56	Lynn, Mass.	5,309,650	4,604,650	\$705,000				5,309,650		
57	Des Moines, Iowa.	1,469,916	1,331,000			113,556	\$25,360	806,927	662,989	
58	New Bedford, Mass.	4,738,000	4,108,000	630,000				4,738,000		
59	Oakland, Cal.	1,343,138	1,239,700			103,438		1,343,138		
60	Springfield, Mass.	2,408,300	2,298,300	110,000				2,408,300		
61	Lawrence, Mass.	2,330,551	2,091,500	100,000		83,916	55,135	2,330,551		
62	Somerville, Mass.	1,848,500	1,498,500	350,000				1,848,500		
63	Savannah, Ga.	3,121,922	3,024,950	96,972				3,121,922		
64	Hoboken, N. J.	1,678,442	1,582,550		\$82,804	13,088		1,678,442		
65	Peoria, Ill.	1,083,086	614,500	271,511	192,200	7,875		886,086		\$200,000
66	Duluth, Minn.	6,184,757	6,182,250			2,507		5,247,753	937,004	
67	Evansville, Ind.	2,193,684	2,097,000	11,759	84,614	311		2,193,684		
68	Utica, N. Y.	1,257,679	905,426	159,200	193,053			1,257,679		
69	Manchester, N. H.	1,830,154	1,795,000	11,000		24,154		1,830,154		
70	San Antonio, Tex.	2,429,434	2,329,000	100,109			325	2,379,434	50,000	
71	Elizabeth, N. J.	3,143,877	3,109,500		25,000	9,377		3,143,877		
72	Yonkers, N. Y.	4,708,815	4,041,813	450,000	198,400	18,602		4,708,815		
73	Waterbury, Conn.	1,877,563	1,758,000	1,000		118,563		1,877,563		
74	Salt Lake City, Utah.	3,545,152	3,450,000			95,152		2,892,372	652,780	
75	Kansas City, Kans.	3,361,480	1,572,407		1,611,590	110,029	67,454	3,037,052	324,428	
76	Erie, Pa.	1,221,234	1,172,000		43,506	328	5,310	1,038,734	182,500	
77	Wilkesbarre, Pa.	580,914	563,100		8,700	9,114		451,914	129,000	
78	Norfolk, Va.	5,915,676	5,785,550	130,126				5,915,676		
79	Charleston, S. C.	3,806,149	3,791,149	15,000				3,791,149		15,000
80	Schenectady, N. Y.	2,755,152	2,079,555	304,000	371,597			2,755,152		
81	Houston, Tex.	4,277,938	3,990,840	242,603		33,965	10,630	4,277,938		
82	Harrisburg, Pa.	2,136,216	1,905,100	54,000	176,100	16		1,587,716	548,500	
83	Portland, Me.	2,920,998	2,700,750	4,509			215,748	2,920,998		
84	Youngstown, Ohio.	1,161,963	705,100		433,100	23,763		1,014,938	147,025	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$2,292,223	\$2,166,500	\$125,707	—	\$16	—	\$2,292,223	—	—
86	Holyoke, Mass.	2,993,400	2,793,400	200,000	—	—	—	2,993,400	—	—
87	Fort Wayne, Ind.	1,057,693	734,800	18,800	\$299,151	4,942	—	932,693	\$125,000	—
88	Tacoma, Wash.	4,571,976	4,133,000	—	250,638	188,338	—	4,079,453	492,523	—
89	Akron, Ohio.	1,402,188	924,700	—	477,488	—	—	1,222,188	180,000	—
90	Saginaw, Mich.	1,906,713	1,129,000	26,187	749,670	1,856	—	1,846,713	60,000	—
91	Brooklyn, Mass.	2,924,950	2,669,950	255,000	—	—	—	2,924,950	—	—
92	Lincoln, Nebr.	1,745,774	1,384,100	—	240,312	121,362	—	1,530,916	214,858	—
93	Covington, Ky.	2,150,736	2,030,300	84,420	2,990	33,026	—	2,110,936	39,800	—
94	Lancaster, Pa.	1,094,502	1,094,500	—	—	2	—	854,500	240,002	—
95	Spokane, Wash.	3,304,634	2,538,000	—	450,497	316,137	—	2,584,616	720,018	—
96	Birmingham, Ala.	2,799,335	2,583,000	49,839	165,068	1,428	—	2,799,335	—	—
97	Altoona, Pa.	1,334,028	1,331,334	—	—	2,694	—	1,138,000	196,028	—
98	Pawtucket, R. I.	5,537,899	5,070,000	144,737	—	323,162	—	5,537,899	—	—
99	Binghamton, N. Y.	851,914	824,500	18,500	8,914	—	—	748,914	—	\$103,000
100	Augusta, Ga.	1,870,896	1,742,900	127,996	—	—	—	1,870,896	—	—
101	South Bend, Ind.	1,030,215	554,000	—	389,205	5,710	\$81,300	850,215	180,000	—
102	Mobile, Ala.	3,515,120	2,844,800	52,500	617,820	—	—	802,500	—	2,712,620
103	Johnstown, Pa.	544,630	540,500	—	—	4,130	—	327,782	216,848	—
104	Dubuque, Iowa.	1,514,551	1,152,282	—	105,763	255,402	1,114	1,503,691	10,860	—
105	Springfield, Ohio.	1,217,730	1,063,500	15,000	120,493	18,737	—	1,068,093	149,637	—
106	Wheeling, W. Va.	565,239	473,000	47,247	—	44,992	—	565,239	—	—
107	McKeesport, Pa.	1,133,266	832,100	73,258	221,663	6,245	—	727,909	405,357	—
108	Bayonne, N. J.	2,470,683	1,796,850	113,000	560,000	833	—	2,470,683	—	—
109	Butte, Mont.	596,527	261,000	—	40,659	294,868	—	396,281	200,246	—
110	Allentown, Pa.	1,111,625	1,068,600	19,570	200	12,255	11,000	650,500	461,125	—
111	Sioux City, Iowa.	1,915,282	1,810,100	—	—	22,365	82,817	1,567,340	347,942	—
112	Terre Haute, Ind.	476,490	347,000	60,890	48,386	20,214	—	425,600	50,890	—
113	Topeka, Kans.	2,313,712	1,662,361	3,440	540,390	107,521	—	1,689,801	620,471	3,440
114	Davenport, Iowa.	458,289	453,000	—	—	5,289	—	280,289	178,000	—
115	Montgomery, Ala.	2,409,630	2,404,630	5,000	—	—	—	2,409,630	—	—
116	Quincy, Ill.	959,199	928,800	14,000	—	16,399	—	945,199	14,000	—
117	East St. Louis, Ill.	1,424,624	932,000	—	365,900	2,859	123,865	1,141,471	283,153	—
118	Haverhill, Mass.	1,795,050	1,737,050	58,000	—	—	—	1,795,050	—	—
119	Little Rock, Ark.	255,316	97,000	469	81,929	67,905	8,013	172,861	57	82,398

¹ The term "debt" or "debt obligations," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the municipality and not paid during the year.

² For amount of sinking fund assets at close of year, see Table 18.

DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS¹ AND OF SINKING FUND ASSETS:² 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR—cont'd.					INCREASE DURING YEAR IN PAR VALUE OF—							City number.
Aggregate—Continued.		Less sinking fund assets.	Per capita.		Debt obligations.			Sinking fund assets.			Debt obligations less sinking fund assets.	
Classified as held by—			Total debt.	Debt less sinking fund assets.	Total.	Held by public.	Held by city funds. ⁴	Total.	Other than city securities.	City securities.		
Public.	City funds. ⁴											
\$3,252,386	\$750	\$3,220,059	\$42.81	\$42.38	\$50,301	\$60,301	\$2,637	\$2,637	\$57,664	55		
4,388,650	921,000	3,683,728	70.48	48.90	200	23,500	7,308	16,392	7,108	56		
1,469,916		1,469,916	20.16	20.16	2,690	2,690			2,690	57		
4,495,165	242,835	3,553,334	65.83	49.37	194,861	307,861	\$113,000	111,287	224,287	\$113,000	83,574	58
1,343,138		1,343,138	18.78	18.78	939,706	939,706					939,706	59
2,294,300	114,000	2,011,159	33.80	28.23	50,496	2,504	53,000	100,680	47,680	53,000	50,184	60
2,126,916	203,635	2,180,141	34.00	31.80	187,695	54,155	\$241,850	\$276,729	\$29,929	\$246,800	89,034	61
1,848,500		1,848,500	27.29	27.29	62,527	62,527					62,527	62
5,121,922		3,121,922	47.28	47.28	62,305	62,305					62,305	63
1,634,442	44,000	1,631,140	26.12	25.39	13,045	545	\$12,500	\$97,665	\$85,165	\$12,500	84,620	64
1,059,186	26,900	1,086,085	17.05	17.05	87,379	82,779	4,600				87,379	65
6,184,757		6,073,937	98.88	97.11	17,769	17,769		22,889	22,889		5,120	66
2,181,684	12,000	2,176,683	35.21	34.93	\$7,291	19,291	12,000	12,090	90	12,000	19,381	67
1,257,679		1,257,679	20.22	20.22	118,928	118,928					118,928	68
1,404,154	426,000	1,387,397	29.46	22.33	\$27,239	\$30,239	3,000	67,380	64,380	3,000	\$94,619	69
2,391,434	38,000	2,146,183	40.78	36.02	61,041	24,041	37,000	53,251	16,251	37,000	7,790	70
3,118,877	25,000	3,061,333	53.44	52.03	28,035	\$53,035	25,000	34,231	9,231	25,000	\$62,266	71
4,409,715	299,100	4,349,920	80.20	74.09	267,615	300,615	\$33,000	9,994	42,994	\$33,000	257,621	72
1,744,563	133,000	1,754,890	32.20	30.09	107,982	56,982	51,000	23,024	\$28,976	52,000	\$84,958	73
3,545,152		3,544,607	61.10	61.09	\$11,995	\$11,995		\$223	\$223		\$11,772	74
3,361,480		3,337,905	58.25	57.84	48,324	\$48,324		\$3,250	\$3,250		\$45,074	75
813,234	408,000	769,853	21.21	13.37	71,963	45,463	26,500	61,649	38,649	23,000	10,314	76
571,914	9,000	567,929	10.13	9.91	\$34,545	\$34,545		\$9,498	\$9,498		\$25,047	77
5,309,647	606,029	5,286,011	104.40	93.29	328,748	269,719	59,029	62,984	\$6,045	59,029	275,764	78
3,354,849	451,300	3,802,193	67.79	67.72	\$5,000	\$94,600	89,600	372	372		\$5,372	79
2,634,152	121,000	2,510,185	50.56	46.07	357,514	236,514	121,000	60,282	\$60,718	121,000	297,232	80
4,277,938		4,277,938	78.54	78.54	248,179	248,179					248,179	81
1,801,116	335,100	1,831,978	39.65	34.00	192,820	105,420	87,400	55,971	\$23,629	79,600	136,849	82
2,665,250	255,748	2,920,998	54.61	54.61	7,506	7,506					7,506	83
1,102,070	59,893	1,041,074	23.20	20.79	116,746	109,681	7,065	29,034	25,534	3,500	87,712	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$2,167,223	\$125,000	\$2,043,361	\$46.14	\$41.13	\$124,837	\$145,837	\$21,000	\$8,049	\$29,049	\$21,000	\$116,788	85
2,848,000	145,400	2,488,686	60.98	50.70	154,100	96,500	\$7,600	\$2,241	\$34,641	\$7,600	\$61,899	86
940,526	117,167	1,014,872	21.58	20.71	47,405	\$5,954	56,359	9,535	9,535		37,870	87
4,436,678	135,298	4,403,071	94.21	92.09	20,256	\$1,253	21,509	24,508	2,499	22,009	\$4,252	88
1,251,408	150,780	1,299,815	29.17	27.04	340,888	324,008	15,980	\$26,506	\$36,386	9,880	367,394	89
1,845,343	61,370	1,879,213	40.91	40.32	290,903	297,613	\$6,710	\$1,700		\$1,700	292,603	90
2,019,950	305,000	2,415,816	63.25	52.24	246,476	243,476	3,000	37,438	34,438	3,000	209,038	91
1,744,923	851	1,741,829	38.36	38.27	\$8,826	\$7,431	\$1,395	\$1,903	\$1,903	\$1,395	\$9,334	92
2,148,336	2,400	2,132,679	47.46	47.06	\$23,816	\$23,816		\$28,805	\$28,805		4,989	93
1,052,002	32,500	1,094,502	24.19	24.19	260,002	253,002	7,000				260,002	94
3,293,744	10,890	3,304,634	75.76	75.76	371,904	371,904					371,904	95
2,799,335		2,799,335	64.48	64.48	227,144	227,144					227,144	96
1,217,928	116,100	1,116,787	31.25	26.16	56,766	1,766		55,019	\$19,981	55,000	21,747	97
4,731,899	806,000	4,433,349	130.15	104.19	281,392	187,392	94,000	153,962	59,962	94,000	127,430	98
851,914		851,914	20.09	20.09	\$3,278	\$3,278					\$3,278	99
1,870,896		1,870,896	44.65	44.65	22,596	22,596					22,596	100
1,030,215		1,030,215	24.66	24.66	83,353	83,353					83,353	101
3,515,120		3,373,133	84.86	81.43	332,519	332,519		\$13,083	\$13,083		345,602	102
453,130	91,500	400,072	13.26	9.74	\$10,550	\$15,050	4,500	16,200	11,700	4,500	\$20,750	103
1,514,551		1,514,551	37.11	37.11	\$22,479	\$22,479					\$22,479	104
1,161,140	56,590	1,178,691	29.85	28.89	43,039	3,932	39,107	\$2,853	\$41,263	38,410	45,892	105
565,239		549,602	13.91	13.53	70,788	70,788		6,655	6,655		64,133	106
960,266	173,000	740,970	28.04	18.33	105,401	73,401	32,000	32,511	611	32,000	72,890	107
2,191,333	279,350	2,116,157	61.23	52.44	49,071	\$33,679	82,750	114,604	\$31,854	82,750	\$65,533	108
596,527		596,527	14.95	14.95	20,554	20,554					20,554	109
1,077,625	34,000	995,259	28.11	25.16	2,841	1,541	1,300	23,861	22,561	1,300	\$21,020	110
1,915,282		1,915,282	48.63	48.63	27,827	27,827					27,827	111
475,275	1,215	434,516	12.14	11.07	\$85,012	\$7,860	\$152	3,202	3,202		\$91,214	112
2,313,712		2,298,572	59.10	58.71	766,287	766,287		5,605	5,605		760,682	113
458,289		458,289	11.78	11.78	96,499	96,499					96,499	114
2,409,630		2,409,630	62.22	62.22	369,599	369,599					369,599	115
959,199		953,986	25.14	25.06	\$42,787	\$42,787		\$3,534	\$3,534		\$39,253	116
1,424,624		1,373,999	37.68	36.34	289,809	289,809		50,625	50,625		239,184	117
1,517,050	278,000	1,236,662	47.62	32.80	\$6,174	8,826	\$15,000	4,150	23,150	\$19,000	\$10,324	118
252,616	2,700	228,018	6.78	6.05	65,824	66,724	\$900	\$3,144	\$2,244	\$900	68,968	119

¹Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.²Sinking, investment, and public trust funds.³Decrease.

TABLE 19.—TOTAL AND PER CAPITA DEBT OBLIGATIONS AT CLOSE OF YEAR, TOGETHER WITH CHANGES

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR.								
		Aggregate.								
		Total.	Classified by character.					Classified as issued by—		
			General bonds.	Revenue and tax loans. ³	Special assessment loans.	Outstanding warrants.	Other debt obligations.	City government.	Independent school districts.	Other divisions of municipal government.
120	Springfield, Ill.	\$1,186,306	\$929,300	\$156,160	\$91,740	\$4,473	\$4,633	\$241,533	\$4,000	\$940,773
121	York, Pa.	1,082,003	1,072,100			8,400	1,503	753,003	329,000	
122	Salem, Mass.	815,200	780,200	35,000				815,200		
123	Malden, Mass.	1,841,000	1,740,700	100,000			300	1,841,000		
124	Chester, Pa.	1,062,700	945,700	23,000	94,000			1,062,700		
125	Chelsea, Mass.	1,905,133	1,692,700	212,433				1,905,133		
126	Newton, Mass.	6,895,589	6,450,800	410,000		31,069	3,720	6,895,589		
127	Passaic, N. J.	780,439	633,000	23,000	124,439			780,439		
128	Elmira, N. Y.	1,145,295	1,102,500	42,550		245		953,788	191,507	
129	Atlantic City, N. J.	2,587,010	2,164,975	15,000	365,000	42,035		2,587,010		
130	Superior, Wis.	1,423,005	684,150	2,400	736,072	383		1,423,005		
131	Knoxville, Tenn.	1,463,173	1,407,000	56,173				1,463,173		
132	Newcastle, Pa.	511,624	429,000		80,986	1,638		284,624	227,000	
133	Rockford, Ill.	642,190	291,800	240,500	92,700	17,190		642,190		
134	Jacksonville, Fla.	1,368,000	1,368,000					1,368,000		
135	South Omaha, Nebr.	890,048	775,188	11,610	23,255	79,995		765,810	124,238	
136	Fitchburg, Mass.	1,905,269	1,693,000	163,716		9,180	39,373	1,905,269		
137	Galveston, Tex.	3,370,958	3,316,161			54,797		3,370,958		
138	Macon, Ga.	1,095,841	906,500	33,000		156,341		1,095,841		
139	Canton, Ohio.	1,629,765	1,335,733	3,231	290,801			1,339,227	290,000	538
140	Joplin, Mo.	235,279	227,000			8,279		101,729	133,550	
141	Auburn, N. Y.	661,085	558,159	8,250	77,528	17,148		163,645		497,440
142	Wichita, Kans.	1,072,805	883,519	67,942	116,178	5,166		853,296	219,509	
143	Racine, Wis.	588,068	572,500		13,720	1,848		588,068		
144	Woonsocket, R. I.	2,642,000	2,352,000	290,000				2,642,000		
145	Joliet, Ill.	498,797	294,300	27,429	170,100	6,968		372,687	90,000	36,110
146	Taunton, Mass.	2,259,642	2,188,475	51,000			20,167	2,259,642		
147	Chattanooga, Tenn.	972,814	954,955	17,427		432		972,814		
148	Sacramento, Cal.	176,900	176,900					176,900		
149	Oshkosh, Wis.	492,130	456,500		31,594	4,036		492,130		
150	La Crosse, Wis.	748,217	647,200		98,936	2,081		748,217		
151	Council Bluffs, Iowa.	569,649	540,000			29,649		336,448	233,175	26

¹ The term "debt," or "debt obligations," as here used, includes all bonds; temporary and other loans, including overdrafts by the treasurer; all warrants outstanding at the close of the year; and all judgments rendered against the municipality and not paid during the year.

² For amount of sinking fund assets at close of year, see Table 18.

DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS¹ AND OF SINKING FUND ASSETS:² 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR—cont'd.					INCREASE DURING YEAR IN PAR VALUE OF—							City number.
Aggregate—Continued.		Less sinking fund assets.	Per capita.		Debt obligations.			Sinking fund assets.			Debt obligations less sinking fund assets.	
Classified as held by—			Total debt.	Debt less sinking fund assets.	Total.	Held by public.	Held by city funds. ⁴	Total.	Other than city securities.	City securities.		
Public.	City funds. ⁴											
\$1,183,706	\$2,600	\$1,186,306	\$31.64	\$31.64	\$105,193	\$103,393	\$1,800				\$105,193	120
1,052,943	29,060	1,043,536	28.97	27.94	44,019	32,769	11,250	\$29,557	\$18,307	\$11,250	14,462	121
778,200	37,000	794,950	21.86	21.32	\$239,822	\$51,363	\$188,459	\$359,117	\$173,512	\$185,605	119,295	122
1,763,759	77,250	1,323,742	49.54	35.62	\$7,760	\$5,160	\$2,600	123,063	125,653	\$2,600	\$130,813	123
981,000	81,700	947,277	28.98	25.84	10,000	\$55,900	65,900	15,045	\$50,855	65,900	\$5,045	124
1,267,000	638,133	1,267,000	51.99	34.57	27,087	\$34,826	61,913	61,913		61,913	\$34,826	125
4,967,419	1,928,170	4,543,309	190.60	125.58	24,618	\$136,715	155,333	169,368	14,255	155,113	\$144,750	126
780,439		780,439	21.75	21.75	\$37,947	\$37,947					\$37,947	127
1,137,795	7,500	1,145,295	32.07	32.07	\$49,203	\$49,203					\$49,203	128
2,364,010	223,000	2,175,237	72.58	61.03	45,005	\$81,495	126,500	103,547	\$22,953	126,500	\$58,542	129
1,253,210	169,795	1,189,826	40.13	33.55	\$56,339	\$62,896	6,557	\$69,859	\$76,416	6,557	13,520	130
1,463,173		1,449,603	41.91	41.52	49,000	49,000		795	795		48,205	131
511,624		511,624	15.04	15.04	65,244	65,244					65,244	132
641,600	500	642,100	18.89	18.89	75,529	75,529					75,529	133
1,368,000		1,368,000	40.32	40.32	\$8,457	\$8,457					\$8,457	134
890,048		890,048	26.83	26.83	204,116	204,116					204,116	135
1,548,096	357,173	1,522,958	58.22	46.54	\$46,063	\$36,893	\$9,170	10,483	21,433	\$10,950	\$56,546	136
2,991,958	379,000	2,937,475	103.36	90.07	\$629,668	\$5,668	\$624,000	\$796,546	\$172,546	\$624,000	166,878	137
836,841	259,000	723,389	33.67	22.23	\$43,150	\$40,150	\$3,000	1,945	4,945	\$3,000	\$45,095	138
1,564,460	65,305	1,605,058	50.21	49.45	199,366	187,673	11,693	22,330	22,330		177,036	139
235,279		222,282	7.25	6.85	27,770	27,770		12,357	12,357		15,413	140
661,085		661,085	20.60	20.60	21,163	21,163					21,163	141
1,072,805		1,072,805	33.68	33.68	118,278	118,278					118,278	142
538,068		560,718	18.58	17.72	10,992	10,992		\$3,000	\$3,000		13,992	143
2,355,000	287,000	2,330,092	84.15	74.21	135,000	82,000	53,000	55,360	2,360	53,000	79,640	144
498,797		498,797	15.97	15.97	\$83,670	\$83,670					\$83,670	145
2,060,775	198,867	1,561,748	72.94	50.41	23,776	\$19,884	43,660	80,597	38,597	42,000	\$56,821	146
972,814		956,218	31.82	31.28	20,314	20,314		5,062	5,062		15,252	147
176,900		176,900	5.81	5.81	\$2,200	\$2,200					\$2,200	148
492,130		492,130	16.34	16.34	\$9,246	\$9,246					\$9,246	149
647,717	100,500	586,112	25.76	20.18	82,275	82,275		30,917	30,917		51,358	150
569,649		569,649	22.47	22.47	\$18,124	\$18,124		\$23,168	\$23,168		5,044	151

¹ Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.² Sinking, investment, and public trust funds.³ Decrease.

TABLE 20.—GENERAL BONDS AND SPECIAL ASSESSMENT LOANS OUTSTANDING

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	Total.	ISSUED FOR MUNICIPAL INDUSTRIES.				ISSUED FOR GENERAL MUNICIPAL PURPOSES.				
			Total.	Water-works.	Electric light and gas works.	All other industries.	Total.	Municipal buildings.	Police and fire departments.	School buildings and sites.	Libraries, art galleries, and museums.
	Grand total.....	\$1,438,867,223	\$422,328,083	\$252,864,758	\$4,584,900	\$164,878,425	\$815,825,106	\$49,632,599	\$9,624,585	\$134,396,108	\$15,848,358
	Group I.....	979,685,946	300,325,858	143,378,883	1,515,000	155,431,975	568,072,521	35,874,119	6,789,855	88,879,086	13,877,058
	Group II.....	212,880,906	60,343,350	57,941,750	1,050,500	1,351,100	117,520,999	7,164,500	1,591,800	17,298,508	1,507,300
	Group III.....	144,477,624	35,457,225	31,133,225	432,000	3,892,000	73,487,891	3,506,580	799,930	16,673,344	338,000
	Group IV.....	101,822,747	26,201,650	20,410,900	1,587,400	4,203,350	56,743,695	3,087,400	443,000	11,545,170	126,000

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$552,856,877	\$220,659,848	\$76,745,993		\$143,913,855	\$278,829,131	\$22,958,687	\$4,198,654	\$59,024,761	\$11,683,258
2	Chicago, Ill.....	56,076,418	4,032,108	4,032,108			42,471,310	7,000		1,242,000	
3	Philadelphia, Pa.....	69,837,820	25,840,750	24,975,750	\$865,000		36,882,070	1,490,000	610,000	5,805,000	
4	St. Louis, Mo.....	22,439,278	6,053,000	5,808,000		245,000					
5	Boston, Mass.....	94,121,605	18,490,700	8,226,000		10,264,700	75,500,906	8,164,932	539,701	10,869,725	719,000
6	Baltimore, Md.....	39,962,883	6,627,500	6,627,500			17,582,083				
7	Cleveland, Ohio.....	23,995,402	4,310,000	3,950,000		360,000	18,261,402	700,000	602,000	2,189,000	250,000
8	Buffalo, N. Y.....	18,469,523	3,605,202	3,491,382		113,820	12,963,630	760,000		2,362,500	
9	San Francisco, Cal.....	4,680,600					4,680,600	528,400		1,077,600	739,800
10	Pittsburg, Pa.....	25,498,852	2,150,300	2,125,300		25,000	21,579,452	170,000		2,427,500	
11	Cincinnati, Ohio.....	37,559,140	5,321,200	5,811,600		509,600	27,632,640	484,600	405,500	841,000	42,000
12	Detroit, Mich.....	8,254,939	1,805,000	1,155,000	650,000		6,449,939	158,000		1,428,000	50,000
13	Milwaukee, Wis.....	7,669,668	400,250	400,250			7,209,418	452,500	434,000	1,612,000	393,000
14	New Orleans, La.....	18,262,940					18,029,940				

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$12,055,130					\$12,055,130				
16	Newark, N. J.....	20,068,700	\$10,312,000	\$9,977,000		\$335,000	7,367,700	\$1,800,000		\$1,116,700	\$350,000
17	Minneapolis, Minn.....	9,563,996	1,930,000	1,930,000			7,633,996	1,000,000	\$15,000	1,180,000	100,000
18	Jersey City, N. J.....	18,457,059	5,678,100	5,547,000		131,100	2,912,552	673,000	93,100	815,625	225,000
19	Louisville, Ky.....	9,659,000	1,859,000	1,855,000		1,000	6,239,000	107,500			
20	Indianapolis, Ind.....	4,517,305	41,000	14,000		27,000	2,232,805		150,000	45,800	70,000
21	Providence, R. I.....	17,237,000	5,514,000	5,514,000			11,723,000		258,000	1,522,000	
22	St. Paul, Minn.....	8,152,917	2,221,000	2,221,000			5,029,917	829,000	150,000	694,000	
23	Rochester, N. Y.....	10,430,000	2,520,000	2,370,000		150,000	3,660,000			150,000	
24	Kansas City, Mo.....	8,022,817	3,944,000	3,944,000			4,066,917	541,000	100,000	1,895,000	200,000
25	Toledo, Ohio.....	7,810,206	827,000	797,000		30,000	5,100,206	40,000	156,000	520,000	
26	Denver, Colo.....	3,712,500	140,500	136,000	\$4,500		3,400,000	10,000		455,500	
27	Albany, N. Y.....	9,409,490	2,960,000	2,541,000	391,000	28,000	5,864,490	91,000	77,000	1,736,500	
28	Columbus, Ohio.....	11,499,184	3,386,000	2,782,000	530,000	74,000	7,470,184	283,000	281,000	827,000	80,000
29	Worcester, Mass.....	10,899,500	4,190,000	4,190,000			2,394,500				
30	Los Angeles, Cal.....	5,483,150	2,210,750	2,210,750			3,025,400		158,500	960,150	
31	Memphis, Tenn.....	6,213,500	2,760,000	2,700,000		60,000	2,205,500			223,500	
32	Omaha, Nebr.....	6,544,000					4,030,100	500,000	95,000	875,000	100,000
33	New Haven, Conn.....	3,297,500					3,097,500			1,000,000	100,000
34	Syracuse, N. Y.....	7,717,407	4,085,000	4,085,000			3,360,407	300,000	58,200	687,100	32,300
35	St. Joseph, Mo.....	2,049,850	75,000		75,000		1,021,500			758,000	
36	Scranton, Pa.....	2,123,373					1,898,373	220,000		1,036,633	
37	Pateron, N. J.....	4,007,786					4,007,786				
38	Fall River, Mass.....	6,118,500	1,975,000	1,975,000			4,143,500	5,000		680,000	250,000
39	Portland, Oreg.....	7,831,036	3,715,000	3,150,000	50,000	515,000	3,579,536	675,000		110,000	

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$3,449,500	\$1,377,000	\$1,327,000		\$50,000	\$129,500	\$55,500			
41	Albany, N. Y.....	4,124,047	1,386,600	1,323,100		63,500	2,622,447	348,000		\$81,250	
42	Cambridge, Mass.....	9,231,000	3,422,600	3,350,600		72,000	5,808,400	347,000		822,000	
43	Seattle, Wash.....	8,755,312	2,690,000	2,100,000		590,000	4,975,312			1,625,000	\$100,000
44	Grand Rapids, Mich.....	2,232,000	1,225,000	1,025,000	\$125,000	75,000	857,000			227,000	
45	Dayton, Ohio.....	3,585,378	885,000	885,000			2,435,378	30,000	\$100,000	482,000	
46	Lowell, Mass.....	3,443,680	1,172,300	1,162,300		10,000	2,271,380	472,700	15,800	420,450	150,000
47	Hartford, Conn.....	6,045,000	675,000	675,000			3,260,000		75,000	1,215,000	
48	Reading, Pa.....	1,569,500	400,000	400,000			809,500			280,000	
49	Richmond, Va.....	7,494,888	1,285,000	1,054,000	157,000	74,000	6,209,888				
50	Nashville, Tenn.....	3,826,000	1,535,000	1,335,000	150,000	50,000	1,563,000				
51	Wilmington, Del.....	2,117,100	193,000	188,500		4,500	325,000			115,000	
52	Trenton, N. J.....	4,466,640	627,000	627,000			2,883,140	133,500	196,880	491,800	
53	Camden, N. J.....	3,312,800	1,262,000	1,246,000		16,000	1,319,000	140,000		457,000	
54	Bridgeport, Conn.....	1,998,000					1,902,000	222,000			

* Including, in addition to bonds designated as "local improvement bonds," special assessment loans for which the purpose of issue was not reported.

AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1904.

and the number assigned to each, see page 37.]

ISSUED FOR GENERAL MUNICIPAL PURPOSES—continued.								Issued for combined municipal industrial and general municipal purposes.	Issued for funding.	Issued for refunding.*	City number.
Parks and gardens.	Sewers.	General street improvements.	Street paving.	Bridges and abolition of grade crossings.	Local improvements.	General improvements.	All other.				
\$109,434,921	\$87,214,847	\$139,391,185	\$15,136,096	\$46,164,862	\$46,965,220	\$67,083,050	\$94,933,275	\$5,664,500	\$87,874,505	\$107,175,029	
95,826,508	50,765,677	110,465,701	5,799,353	33,597,666	39,929,668	26,216,020	60,051,810	4,000,000	49,005,091	58,282,476	
7,631,663	19,760,680	12,884,566	1,535,448	7,131,950	3,696,893	16,351,478	20,966,213		19,738,157	15,278,400	
5,220,250	8,008,810	6,772,396	4,333,273	3,956,096	2,931,632	10,946,441	10,001,139		10,330,300	24,808,208	
756,500	8,679,680	9,268,522	3,468,022	1,479,150	407,027	13,569,111	3,914,113	1,270,500	8,800,957	8,805,945	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$57,694,534	\$3,338,033	\$64,388,969		\$15,793,299	\$27,998,929	\$300,500	\$11,449,507		\$21,412,000	\$31,955,898	1
7,268,467	18,076,500	496,000			8,940,843	5,605,500	835,000		9,543,000		2
2,150,000	6,457,400	6,722,500	\$3,224,500	9,783,750		572,500	66,420			7,115,000	3
									5,373,000	11,013,278	4
17,150,811	11,193,130	21,263,890	532,700	3,651,117		994,000	421,900		130,000		5
200,000	260,000		500,000								
3,335,000	5,731,000	1,585,402		2,164,000		12,070,000	4,552,083	\$4,000,000	7,453,300	4,300,000	6
2,015,196	1,049,000	4,135,736			585,428	1,400,000	305,000		1,424,000		7
1,367,000	724,800	243,000				873,520	1,183,250		1,900,691		8
1,225,000		6,614,700			1,991,550	350,000	8,800,702		1,769,100		9
											10
1,947,000	1,030,083	2,979,004	1,004,445	825,500		150,000	17,913,508			3,605,300	11
831,000	2,165,231	830,000	537,708	450,000							12
642,500	741,500	1,196,500		920,000	412,918	3,900,000	404,500			60,000	13
		10,000					14,119,940			233,000	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$57,694,534	\$3,338,033	\$64,388,969		\$15,793,299	\$27,998,929	\$300,500	\$11,449,507		\$21,412,000	\$31,955,898	15
\$947,996	\$830,000	\$370,000		\$1,050,000		\$1,700,000	\$12,055,130		\$2,389,000		16
335,000	140,000			895,000	\$1,500,000	1,856,000	151,000				17
600,000	269,223	437,854				63,750			7,861,407	\$2,005,000	18
	391,000	800,000				3,074,500	1,176,000		503,000	1,058,000	19
350,000		100,000		200,000		1,314,505	2,500		924,000	1,319,500	20
1,174,000	5,275,000	2,150,000		270,000		724,000	350,000				21
345,000	1,310,600	152,000		1,255,000		245,000	40,317		100,000	802,000	22
360,000	925,000			300,000		1,500,000	425,000		100,000	4,150,000	23
1,130,917	200,000								11,900		24
850,000		1,273,788		590,000		153,000	1,517,438			1,883,000	25
	14,000	2,184,700				735,800				172,000	26
40,000	564,000	2,396,346					959,644		400,000	185,000	27
110,500	2,994,500	1,863,700		872,000		145,000	13,484		490,000	153,000	28
258,500	2,136,000								4,315,000		29
8,500	1,645,200	136,000		117,050					23,500	223,500	30
250,000							1,733,000			1,247,000	31
400,000	874,000	312,100	\$874,000						600,000	1,913,900	32
300,000	600,000		437,500	260,000			500,000		200,000		33
41,250				11,900	1,222,357	92,300	915,000		272,000		34
	250,000			1,000			2,500				35
30,000	168,669		110,948	160,000			7,000		953,350	110,000	36
	35,988	9,298				165,123			115,000		37
150,000	1,128,500	648,500	113,000	50,000		3,962,500					38
50,000		50,000		1,100,000	974,536	620,000	1,118,200		480,000	56,500	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$74,000				\$137,885		\$211,537		\$294,000		\$1,649,000	40
1,397,300	\$44,500	\$401,975		1,478,000						115,000	41
1,475,000	835,000	472,500	\$20,000			\$308,900					42
	645,000	220,000		150,000	\$1,870,312	515,000		\$1,090,000		150,000	43
					460,000	20,000					44
	302,000	188,100	542,000	371,000	156,278	30,000	234,000		87,000	178,000	45
6,100	355,340	324,732	76,000			402,304	47,954				46
300,000			220,000	1,000,000		450,000		1,040,000	1,070,000		47
	89,500	100,000	340,000						360,000		48
							6,209,888				49
	900,000	310,000		350,000			3,000		728,000		50
160,000		50,000								1,599,100	51
161,000	1,287,370	370,030	148,660				93,900		927,500	29,000	52
165,000			378,000		105,000	54,000	20,000		643,800	88,000	53
				135,000		1,545,000				96,000	54

*Exclusive of loans made to take up former loans whose purpose of issue was reported.

* Water and light.

TABLE 20.—GENERAL BONDS AND SPECIAL ASSESSMENT LOANS OUTSTANDING

[For a list of the cities in each etate arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total.	ISSUED FOR MUNICIPAL INDUSTRIES.				ISSUED FOR GENERAL MUNICIPAL PURPOSES.				
			Total.	Water-works.	Electric light and gas works.	All other industries.	Total.	Municipal buildings.	Police and fire departments.	School buildings and sites.	Libraries, art galleries, and museums.
55	Troy, N. Y.	\$3,077,835	\$1,395,125	\$1,368,125	-----	\$27,000	\$1,682,710	\$214,180	\$30,000	\$302,897	-----
56	Lynn, Mass.	4,604,650	2,160,000	2,160,000	-----	-----	1,093,000	35,000	10,000	285,000	-----
57	Des Moines, Iowa	1,331,000	-----	-----	-----	-----	613,000	-----	-----	613,000	-----
58	New Bedford, Mass.	4,108,000	1,538,000	1,538,000	-----	-----	2,570,000	-----	-----	845,000	-----
59	Oakland, Cal.	1,239,700	-----	-----	-----	-----	1,124,200	-----	-----	1,100,000	-----
60	Springfield, Mass.	2,298,300	835,000	835,000	-----	-----	1,463,300	-----	28,000	950,300	-----
61	Lawrence, Mass.	2,091,500	752,000	752,000	-----	-----	613,000	55,200	-----	355,800	-----
62	Somerville, Mass.	1,498,500	108,000	108,000	-----	-----	282,000	-----	-----	-----	-----
63	Savannah, Ga.	3,024,950	-----	-----	-----	-----	-----	-----	-----	-----	-----
64	Hoboken, N. J.	1,665,354	20,000	20,000	-----	-----	1,549,354	180,000	29,200	388,000	-----
65	Peoria, Ill.	806,700	195,000	195,000	-----	-----	611,700	-----	-----	77,800	-----
66	Duluth, Minn.	6,182,250	2,606,000	-----	-----	\$2,606,000	1,458,000	-----	-----	937,000	-----
67	Evansville, Ind.	2,181,614	400,000	400,000	-----	-----	116,614	-----	-----	32,000	-----
68	Utica, N. Y.	1,098,479	-----	-----	-----	-----	1,098,479	245,000	13,200	282,217	-----
69	Manchester, N. H.	1,795,000	800,000	800,000	-----	-----	840,000	-----	-----	150,000	-----
70	San Antonio, Tex.	2,329,000	-----	-----	-----	-----	1,839,000	150,000	12,000	132,000	-----
71	Elizabeth, N. J.	3,134,500	-----	-----	-----	-----	213,000	-----	12,000	94,000	-----
72	Yonkers, N. Y.	4,240,213	1,760,000	1,760,000	-----	-----	2,034,713	90,000	104,000	947,050	\$15,000
73	Waterbury, Conn.	1,758,000	885,000	885,000	-----	-----	693,000	30,000	-----	540,000	-----
74	Salt Lake City, Utah	3,450,000	250,000	250,000	-----	-----	2,000,000	548,000	-----	652,000	-----
75	Kansas City, Kans.	3,183,997	-----	-----	-----	-----	2,289,139	-----	-----	234,000	-----
76	Erie, Pa.	1,215,566	500,000	500,000	-----	-----	715,566	15,000	11,000	109,500	73,000
77	Wilkesbarre, Pa.	571,800	-----	-----	-----	-----	571,800	40,000	-----	129,000	-----
78	Norfolk, Va.	5,785,550	1,160,000	1,015,000	-----	145,000	3,183,050	76,000	-----	10,000	-----
79	Charleston, S. C.	3,791,149	-----	-----	-----	-----	439,449	-----	500	-----	-----
80	Schenectady, N. Y.	2,451,152	939,000	939,000	-----	-----	1,371,152	-----	150,000	334,080	-----
81	Houston, Tex.	3,990,840	109,000	-----	-----	109,000	2,240,840	-----	-----	260,000	-----
82	Harrisburg, Pa.	2,082,200	628,100	628,100	-----	-----	1,352,400	-----	-----	494,500	-----
83	Portland, Me.	2,700,750	-----	-----	-----	-----	1,261,250	-----	-----	55,000	-----
84	Youngstown, Ohio	1,138,200	281,500	281,500	-----	-----	797,200	79,500	12,350	147,000	-----

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$2,166,500	\$654,500	\$654,500	-----	-----	\$1,020,000	-----	\$50,000	\$72,000	-----
86	Holyoke, Mass.	2,793,400	1,054,400	-----	\$1,054,400	-----	1,739,000	-----	7,000	478,000	-----
87	Fort Wayne, Ind.	1,033,951	285,800	285,800	-----	-----	723,151	-----	-----	125,000	-----
88	Tacoma, Wash.	4,383,638	2,080,000	-----	-----	\$2,080,000	1,210,638	\$550,000	-----	310,000	-----
89	Akron, Ohio	1,402,188	34,500	-----	-----	34,500	856,188	-----	-----	180,000	-----
90	Saginaw, Mich.	1,878,670	491,500	491,500	-----	-----	1,387,170	150,000	-----	45,000	-----
91	Brockton, Mass.	2,669,950	1,415,000	1,415,000	-----	-----	1,254,950	181,700	10,000	258,750	-----
92	Lincoln, Nebr.	1,624,412	268,600	268,600	65,000	-----	620,312	-----	-----	160,000	-----
93	Covington, Ky.	2,033,290	1,352,200	1,319,200	-----	33,000	169,290	-----	-----	15,800	-----
94	Lancaster, Pa.	1,094,500	470,500	470,500	-----	-----	610,000	-----	-----	240,000	-----
95	Spokane, Wash.	2,988,497	878,000	878,000	-----	-----	1,810,497	-----	-----	650,000	-----
96	Birmingham, Ala.	2,748,068	5,000	-----	-----	5,000	2,274,068	250,000	-----	245,000	-----
97	Altoona, Pa.	1,331,334	479,000	479,000	-----	-----	702,334	-----	-----	193,334	-----
98	Pawtucket, R. I.	5,070,000	1,385,000	1,385,000	-----	-----	3,685,000	-----	-----	220,000	-----
99	Binghamton, N. Y.	833,414	103,000	103,000	-----	-----	712,414	251,500	-----	50,000	-----
100	Augusta, Ga.	1,742,900	1,594,500	-----	-----	1,594,500	148,400	-----	23,400	-----	-----
101	South Bend, Ind.	943,205	194,000	194,000	-----	-----	749,205	-----	-----	180,000	-----
102	Mobile, Ala.	3,462,620	-----	-----	-----	-----	2,712,620	-----	-----	-----	-----
103	Johnstown, Pa.	540,500	-----	-----	-----	-----	540,500	70,000	8,000	213,600	-----
104	Dubuque, Iowa	1,258,035	464,000	464,000	-----	-----	108,753	-----	-----	3,000	-----
105	Springfield, Ohio	1,183,993	624,000	390,000	-----	234,000	539,993	72,500	76,000	149,000	-----
106	Wheeling, W. Va.	473,000	39,200	39,200	-----	-----	80,100	-----	-----	-----	-----
107	McKeesport, Pa.	1,053,763	102,000	102,000	-----	-----	763,263	-----	-----	342,000	-----
108	Bayonne, N. J.	2,356,850	239,000	215,500	-----	23,500	1,300,850	150,600	23,000	396,750	-----
109	Butte, Mont.	301,659	-----	-----	-----	-----	301,659	-----	-----	200,000	-----
110	Allentown, Pa.	1,068,800	348,400	348,400	-----	-----	569,200	-----	-----	429,300	-----
111	Sioux City, Iowa	1,810,100	62,000	62,000	-----	-----	386,000	42,000	-----	344,000	-----
112	Terre Haute, Ind.	395,386	-----	-----	-----	-----	158,386	-----	-----	-----	-----
113	Topeka, Kans.	2,202,751	620,000	620,000	-----	-----	1,188,151	60,000	-----	516,761	-----
114	Davenport, Iowa	453,000	-----	-----	-----	-----	178,000	-----	-----	178,000	-----
115	Montgomery, Ala.	2,404,630	680,950	600,000	-----	80,950	1,473,680	-----	-----	35,000	-----
116	Quincy, Ill.	928,800	-----	-----	-----	-----	928,800	-----	-----	-----	-----
117	East St. Louis, Ill.	1,297,900	-----	-----	-----	-----	647,900	-----	-----	282,000	-----
118	Haverhill, Mass.	1,737,050	986,000	986,000	-----	-----	751,050	-----	-----	7,000	-----
119	Little Rock, Ark.	178,929	-----	-----	-----	-----	81,929	-----	-----	-----	-----
120	Springfield, Ill.	1,021,040	-----	-----	-----	-----	143,240	-----	-----	4,000	-----
121	York, Pa.	1,072,100	-----	-----	-----	-----	1,072,100	-----	50,000	329,000	-----
122	Salem, Mass.	780,200	224,800	212,700	-----	12,100	460,400	500	-----	8,400	\$25,000
123	Malden, Mass.	1,740,700	667,000	663,000	-----	4,000	1,073,700	32,600	3,000	145,600	-----
124	Chester, Pa.	1,039,700	-----	-----	-----	-----	1,039,700	-----	-----	279,200	-----

*Including, in addition to bonds designated as "local improvement bonds," special assessment loans for which the purpose of issue was not reported.

AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

ISSUED FOR GENERAL MUNICIPAL PURPOSES—continued.								Issued for combined municipal industrial and general municipal purposes.	Issued for funding.	Issued for refunding. ²	City number.
Parks and gardens.	Sewers.	General street improvements.	Street paving.	Bridges and abolition of grade crossings.	Local improvements. ¹	General improvements.	All other.				
\$178,000		\$43,333				\$914,300					55
103,000	\$480,000	150,000					\$30,000			\$1,351,650	56
128,000	693,000					904,000				718,000	57
							24,200			115,500	58
											59
125,000	309,000					35,000	16,000				60
187,000		15,000							\$726,500		61
25,000	217,000		\$40,000						1,108,500		62
										3,024,950	63
12,850	100,000	583,000	200,000		\$47,804		8,500		96,000		64
200,000					192,200		142,000				65
312,000	10,000					199,000			1,035,000	1,083,250	66
					84,614					1,665,000	67
7,000			147,754	\$18,686	15,424						68
				60,000		400,000	230,000		155,000		69
	500,000	755,000		100,000		190,000			300,000	190,000	70
		107,000								2,921,500	71
230,000	35,000	48,000	485,038	22,525			58,100		48,500	397,000	72
	123,000								180,000		73
						800,000				1,200,000	74
		1,961,639									
16,000	25,500		144,096	15,000		63,500	30,000		50,000	844,858	75
	100	8,700				306,500					76
135,000		133,000				394,000					77
						2,825,500	3,550			1,442,500	78
							438,949			3,351,700	79
6,000	438,000	50,287	383,785	4,000			5,000		141,000		80
	360,000		1,031,840	39,000		550,000		\$100,000	524,000	1,017,000	81
			176,100	65,000		616,800				101,700	82
	20,000	38,000					1,148,250		1,380,000	49,500	83
4,000	2,500	442,100		10,000		55,000	44,750		59,500		84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

	\$289,000	\$405,000				\$194,000	\$10,000	\$195,000	\$297,000		85
	180,000	40,000		\$190,000		531,000	312,000				86
	64,017	2,463	\$232,671				299,000			\$25,000	87
\$14,000	102,280	123,450	285,200	100,000	\$250,638	94,000	17,958		1,093,000	386,500	88
				59,300					125,000		89
	284,140	619,530		288,500							90
	659,000	87,500	24,000				34,000				91
	100,000		240,312				120,000			735,500	92
		10,890	142,600						405,500	106,300	93
	250,000	120,000							14,000		94
10,000	88,297	223,400	138,300			700,500				300,000	95
	50,000					1,524,068	205,000		329,000	140,000	96
			229,000			280,000			150,000		97
	875,000	1,000,000		25,000	1,565,000						98
	3,623	12,000	5,291	382,000			8,000		18,000		99
							125,000				100
	24,427	304,119	60,659			180,000					101
		617,820				2,094,800		750,000			102
		75,000				113,000	60,900				103
						105,753				685,282	104
37,000	7,472	24,447	168,574				5,000		20,000		105
				80,100						353,700	106
58,000		45,000				271,663	104,600	25,500		163,000	107
		74,000	20,000	9,000		568,000	1,500		480,000	337,000	108
					40,659	61,000					109
		200									
						139,700			35,200	116,000	110
	70,000	88,386							910,000	452,100	111
	44,068		496,322				71,000		237,000		112
										394,600	113
										275,000	114
30,000	170,000	345,580				425,000	468,100	250,000			115
							928,800				116
		365,900							650,000		117
	3,500	20,000		1,050		719,500					118
	37,200		44,729							97,000	119
47,500		91,740								877,800	120
	400,000	176,000				117,100					121
	319,000	45,000		12,000		50,500				95,000	122
150,000	660,700	74,800	3,000	4,000							123
			94,000			666,500					124

¹ Exclusive of loans made to take up former loans whose purpose of issue was reported.² Water and light.

TABLE 20.—GENERAL BONDS AND SPECIAL ASSESSMENT LOANS OUTSTANDING

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	Total.	ISSUED FOR MUNICIPAL INDUSTRIES.				ISSUED FOR GENERAL MUNICIPAL PURPOSES.				
			Total.	Water-works.	Electric light and gas works.	All other industries.	Total.	Municipal buildings.	Police and fire departments.	School buildings and sites.	Libraries, art galleries, and museums.
125	Chelsea, Mass.	\$1,692,700	\$300,000	\$300,000			\$876,200			\$73,200	
126	Newton, Mass.	6,450,800	2,183,000	2,183,000			4,267,800	\$87,900	\$39,000	887,300	
127	Passaic, N. J.	757,439					684,939	6,000	22,500	258,000	
128	Elmira, N. Y.	1,102,500					786,000	120,000	13,500	191,500	
129	Atlantic City, N. J.	2,529,975	1,242,000	1,242,000			1,287,975	151,000		289,975	\$30,000
130	Superior, Wis.	1,420,222					1,135,072		8,000	207,500	
131	Knoxville, Tenn.	1,407,000					1,033,000	34,500	11,500		
132	Newcastle, Pa.	509,986	50,000			\$50,000	434,986			227,000	
133	Rockford, Ill.	384,500	68,600	68,600			172,700			26,800	
134	Jacksonville, Fla.	1,368,000	527,500	425,000	\$102,500		552,500	162,500	40,000		
135	South Omaha, Nebr.	798,443					389,255			100,000	
136	Fitchburg, Mass.	1,693,000	567,000	567,000			1,126,000	195,600	18,600	365,400	
137	Galveston, Tex.	3,316,161	52,000	52,000			1,191,000			23,000	
138	Macon, Ga.	906,500	20,000			20,000	370,000	20,000			
139	Canton, Ohio	1,626,534	393,800	362,000		31,800	919,801	174,000	25,000	290,000	
140	Joplin, Mo.	227,000	45,000		45,000		133,500			133,500	
141	Auburn, N. Y.	635,687	355,000	355,000			280,687	15,000			
142	Wichita, Kans.	999,697					509,409	100,000		219,500	
143	Racine, Wis.	586,220					488,220			234,000	
144	Woonsocket, R. I.	2,352,000	982,000	982,000			571,000	100,000		100,000	
145	Joliet, Ill.	464,400	64,700	64,700			364,700	94,500		35,000	
146	Taunton, Mass.	2,188,475	1,162,700	842,200	320,500		1,025,775		14,500	139,500	21,000
147	Chattanooga, Tenn.	954,955					873,955				
148	Sacramento, Cal.	176,900	146,000	146,000			30,900				
149	Oshkosh, Wis.	488,094					397,094			101,000	50,000
150	La Crosse, Wis.	746,136	239,500	239,500			375,636	15,000		137,500	
151	Council Bluffs, Iowa	540,000					323,000			219,000	

¹ Including, in addition to bonds designated as "local improvement bonds," special assessment loans for which the purpose of issue was not reported.

AT CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

ISSUED FOR GENERAL MUNICIPAL PURPOSES—continued.								Issued for combined municipal industrial and general municipal purposes.	Issued for funding.	Issued for refunding.*	City number.
Parks and gardens.	Sewers.	General street improvements.	Street paving.	Bridges and abolition of grade crossings.	Local improvements.	General improvements.	All other.				
\$100,000		\$10,000				\$310,000	\$383,000		\$516,500		125
54,000	\$1,413,500	1,781,109				5,000					126
33,000		174,439				191,000				\$72,500	127
16,000			\$90,000	\$120,000		235,000			316,500		128
100,000		5,000	360,000			240,000	82,000		30,000		129
	202,801	536,492	79,247	50,000		51,032				285,150	130
						712,000	275,000	\$50,000	324,000		131
	15,000	77,000			\$80,986	35,000			25,000		132
	66,900	33,200	25,800	20,000						148,200	133
	175,000	175,000							288,000		134
	69,220	80,085	62,000	78,000					159,308	249,880	135
3,000	83,000	211,500	41,900	7,000			200,000				136
	309,000	303,000				565,000			384,161	1,689,000	137
	155,000		130,000			65,000			44,000	472,500	138
20,000	280,000	37,964	58,083		34,744				225,000	87,933	139
									46,500	2,000	140
	32,450	6,184	99,553				127,500				141
	16,995	11,443	118,471				43,000		490,288		142
	51,000	50,000	68,000			78,720	6,500			98,000	143
	371,000								799,000		144
19,000	28,000	8,100	121,300			58,800				35,000	145
	387,000	57,000	49,000	38,000		317,475	2,300				146
	250,000	500,000				100,000	23,955		81,000		147
		900				30,000					148
65,000	47,000	64,094				70,000			91,000		149
	54,000	153,936		15,200						131,000	150
						104,000			217,000		151

* Exclusive of loans made to take up former loans whose purpose of issue was reported.

TABLE 21.—GENERAL BONDS, REVENUE AND TAX LOANS, AND SPECIAL ASSESSMENT LOANS OUTSTANDING AT CLOSE OF YEAR, CLASSIFIED BY REPORTED RATE OF INTEREST: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	Total.	CLASSIFIED BY RATE OF INTEREST.									
			3	3½	4	4½	5	5½	6	7	Other reported rates.	Rate not reported.
	Grand total.....	\$1,508,252,534	\$227,804,509	\$515,924,806	\$392,287,079	\$42,436,819	\$125,669,194	\$1,099,900	\$41,579,100	\$21,259,649	\$94,830,876	\$45,360,542
	Group I.....	1,026,140,289	218,234,619	441,831,539	186,209,103	6,777,875	48,425,912	.....	13,662,227	15,868,682	73,518,118	21,612,216
	Group II.....	226,431,285	7,641,000	36,439,435	95,831,371	18,665,020	24,588,290	24,000	11,921,556	4,092,167	17,913,050	9,315,346
	Group III.....	150,354,832	1,559,950	24,533,747	69,009,051	7,537,191	26,645,200	310,000	7,364,113	1,213,300	2,937,210	9,245,070
	Group IV.....	105,326,128	369,000	13,120,035	41,237,554	9,456,733	26,009,792	765,900	8,031,204	85,500	462,500	5,187,910

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$592,722,517	\$187,867,887	\$273,592,153	\$36,304,133	\$3,120,575	\$17,394,363	.....	\$8,126,735	\$12,181,000	\$53,375,449	\$760,217
2	Chicago, Ill.....	60,925,130	.....	2,024,500	35,756,500	2,965,000	5,790,000	.....	.....	.....	1,667	14,887,463
3	Philadelphia, Pa.....	69,859,320	21,681,000	46,710,000	875,000	.....	16,000	.....	504,900	.....	6,000	66,420
4	St. Louis, Mo.....	22,439,278	.....	2,555,000	14,241,278	.....	.....	.....	245,000	.....	5,398,000	.....
5	Boston, Mass.....	94,121,603	4,927,980	50,744,850	34,731,776	268,000	3,242,000	.....	178,000	.....	29,000	.....
6	Baltimore, Md.....	39,962,833	.....	28,825,800	3,134,000	.....	6,280,000	.....	.....	.....	1,704,000	19,083
7	Cleveland, Ohio.....	23,935,402	.....	22,131,000	.....	.....	1,837,602	.....	26,800	.....	.....	.....
8	Buffalo, N. Y.....	19,261,978	1,499,752	13,303,998	2,032,436	.....	245,220	.....	100,000	2,049,382	.....	26,140
9	San Francisco, Cal.....	4,680,600	.....	4,673,600	.....	.....	.....	.....	7,000	.....	.....	.....
10	Pittsburg, Pa.....	25,597,699	.....	603,000	9,709,198	30,000	3,504,804	.....	300,000	623,300	6,300,000	4,527,397
11	Cincinnati, Ohio.....	37,559,140	2,130,000	13,038,633	7,210,232	394,300	3,265,183	.....	3,981,792	885,000	6,594,000	.....
12	Detroit, Mich.....	8,254,939	.....	4,468,000	.....	.....	.....	.....	192,000	13,000	100,000	668,939
13	Milwaukee, Wis.....	8,380,038	128,000	2,882,000	1,482,500	.....	2,764,250	.....	.....	.....	10,000	1,123,348
14	New Orleans, La.....	18,379,639	.....	14,133,000	.....	.....	4,036,490	.....	.....	117,000	.....	33,209

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$14,295,160	.....	.....	.....	.....	.....	.....	.....	.....	\$12,051,350	\$2,243,810
16	Newark, N. J.....	24,475,200	.....	\$3,440,000	\$13,228,500	\$235,000	\$670,000	.....	\$1,150,000	\$550,000	200,000	1,700
17	Minneapolis, Minn.....	9,999,996	.....	820,000	6,598,000	2,402,000	.....	.....	.....	.....	50,000	129,996
18	Jersey City, N. J.....	19,287,452	.....	1,055,535	6,393,316	1,229,851	6,226,000	.....	2,160,000	2,192,750	.....	.....
19	Louisville, Ky.....	10,046,930	\$250,000	3,064,500	4,381,500	.....	1,327,764	.....	950,000	.....	.....	73,166
20	Indianapolis, Ind.....	4,683,705	.....	1,289,000	2,284,500	96,000	82,800	.....	927,505	.....	3,500	400
21	Providence, R. I.....	18,231,834	4,216,000	3,137,000	9,229,834	.....	1,098,000	.....	.....	.....	258,000	298,000
22	St. Paul, Minn.....	9,611,717	.....	359,000	3,659,800	3,585,000	1,966,600	.....	.....	.....	.....	40,317
23	Rochester, N. Y.....	11,619,000	1,850,000	7,195,000	450,000	.....	.....	.....	410,000	100,000	1,614,000	.....
24	Kansas City, Mo.....	8,022,817	.....	900,000	3,196,000	2,769,000	196,900	.....	30,000	930,917	.....	.....
25	Toledo, Ohio.....	7,810,206	25,000	1,324,000	3,684,187	1,620,769	533,850	.....	.....	.....	577,400	40,000
26	Denver, Colo.....	3,796,196	.....	.....	582,000	346,000	274,000	\$24,000	2,489,396	.....	80,800	.....
27	Allegheny, Pa.....	9,412,310	.....	996,000	5,880,346	.....	.....	.....	.....	.....	.....	2,535,964
28	Columbus, Ohio.....	11,714,184	.....	615,000	7,290,900	880,600	1,554,200	.....	1,360,484	.....	.....	13,000
29	Worcester, Mass.....	10,899,500	.....	3,769,500	6,690,000	140,000	300,000	.....	.....	.....	.....	.....
30	Los Angeles, Cal.....	5,483,150	.....	.....	515,050	290,400	358,700	.....	.....	6,000	4,313,000	.....
31	Memphis, Tenn.....	6,316,976	.....	.....	1,798,500	1,322,000	1,413,476	.....	1,783,000	.....	.....	.....
32	Omaha, Nebr.....	6,544,000	.....	.....	1,588,000	1,958,900	2,686,500	.....	.....	.....	.....	310,600
33	New Haven, Conn.....	3,602,500	.....	1,845,000	1,751,500	.....	6,000	.....	.....	.....	.....	.....
34	Syracuse, N. Y.....	7,952,407	1,300,000	3,448,050	2,657,000	.....	3,000	.....	.....	.....	.....	544,357
35	St. Joseph, Mo.....	2,049,850	.....	589,900	1,437,450	10,000	.....	.....	9,000	2,500	1,000	.....
36	Scranton, Pa.....	2,123,373	.....	485,000	687,000	783,000	7,000	.....	161,373	.....	.....	.....
37	Paterson, N. J.....	4,401,286	.....	.....	2,665,438	943,000	368,500	.....	30,798	.....	.....	483,500
38	Fall River, Mass.....	6,118,500	.....	2,082,000	3,006,000	52,500	300,000	.....	400,000	.....	278,000	.....
39	Portland, Oreg.....	7,843,036	.....	.....	1,176,500	.....	5,210,000	.....	470,000	.....	.....	986,536

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$3,639,452	.....	\$912,000	\$1,190,000	\$1,049,500	\$277,618	.....	\$168,344	\$28,000	.....	\$14,000
41	Albany, N. Y.....	4,317,651	\$25,000	1,304,185	1,465,950	.....	40,000	.....	470,000	454,000	\$6,000	552,516
42	Cambridge, Mass.....	9,231,000	100,000	4,420,900	4,552,100	.....	.....	.....	158,000	.....	.....	.....
43	Seattle, Wash.....	8,755,312	.....	.....	375,000	600,000	4,120,000	.....	150,000	.....	590,000	2,920,312
44	Grand Rapids, Mich.....	2,232,000	.....	130,000	690,000	693,000	239,000	.....	.....	.....	.....	480,000
45	Dayton, Ohio.....	3,613,878	.....	544,000	1,610,000	5,000	1,334,400	.....	89,978	.....	.....	30,500
46	Lowell, Mass.....	4,243,680	.....	60,870	2,422,800	.....	.....	.....	.....	.....	960,010	800,000
47	Hartford, Conn.....	6,701,118	750,000	4,294,973	1,631,101	.....	.....	.....	23,481	.....	.....	1,563
48	Reading, Pa.....	1,569,500	.....	277,500	1,262,500	.....	.....	.....	29,500	.....	.....	.....
49	Richmond, Va.....	7,494,928	.....	283,900	4,426,875	.....	843,550	.....	1,009,783	.....	921,100	15,720
50	Nashville, Tenn.....	3,826,000	.....	70,030	1,325,000	1,385,000	405,000	\$200,000	438,000	.....	.....	3,000
51	Wilmington, Del.....	2,167,100	.....	235,000	1,768,600	60,000	60,000	.....	43,500	.....	.....	.....
52	Trenton, N. J.....	4,576,640	.....	915,505	3,025,935	.....	622,200	.....	.....	.....	.....	13,000
53	Camden, N. J.....	3,415,104	.....	166,000	2,574,000	220,500	296,804	.....	2,000	155,800	.....	.....
54	Bridgeport, Conn.....	1,998,000	.....	948,000	900,000	.....	150,000	.....	.....	.....	.....	.....
55	Troy, N. Y.....	3,077,835	120,750	1,700,082	1,211,670	43,333	2,000	.....	.....	.....	.....	.....
56	Lynn, Mass.....	5,309,650	.....	917,000	3,445,650	.....	200,000	.....	.....	.....	42,000	705,000
57	Des Moines, Iowa.....	1,331,000	.....	170,000	1,153,000	8,000	.....	.....	.....	.....	.....	.....
58	New Bedford, Mass.....	4,738,000	.....	1,176,030	2,696,000	.....	.....	.....	186,000	50,000	.....	630,000
59	Oakland, Cal.....	1,239,700	.....	.....	1,075,500	.....	164,200	.....	.....	.....	.....	.....
60	Springfield, Mass.....	2,403,300	267,000	947,800	893,500	.....	.....	.....	200,000	.....	110,000	.....
61	Lawrence, Mass.....	2,191,500	55,200	212,500	1,719,800	.....	.....	.....	103,000	.....	.....	100,000
62	Somerville, Mass.....	1,848,500	3,000	371,000	1,107,500	7,000	.....	10,000	.....	.....	.....	350,000
63	Savannah, Ga.....	3,121,922	.....	.....	.....	.....	3,121,922	.....	.....	.....	.....	.....
64	Hoboken, N. J.....	1,665,354	.....	193,000	1,252,050	109,000	60,000	.....	.....	500	.....	47,804
65	Peoria, Ill.....	1,078,211	.....	50,000	101,000	463,500	.....	.....	.....	.....	.....	463,711
66	Duluth, Minn.....	6,182,250	.....	.....	1,736,000	1,213,000	2,576,000	.....	657,250	.....	.....	.....
67	Evansville, Ind.....	2,193,373	.....	.....	661,000	325,000	675,000	.....	436,000	.....	.....	96,373
68	Utica, N. Y.....	1,257,679	.....	255,582	1,002,097	.....	.....	.....	.....	.....	.....	.....
69	Manchester, N. H.....	1,805,000	.....	180,000	1,365,000	100,000	150,000	.....	.....	.....	.....	11,000

TABLE 21.—GENERAL BONDS, REVENUE AND TAX LOANS, AND SPECIAL ASSESSMENT LOANS OUTSTANDING AT CLOSE OF YEAR, CLASSIFIED BY REPORTED RATE OF INTEREST: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City num- ber.	CITY OR MUNICIPALITY.	Total.	CLASSIFIED BY RATE OF INTEREST.									Other re- ported rates.	Rate not reported.
			3	3½	4	4½	5	5½	6	7			
70	San Antonio, Tex.	\$2,429,109			\$50,000	\$490,000	\$1,329,000		\$460,000			\$100,109	
71	Elizabeth, N. J.	3,134,500			3,134,500								
72	Yonkers, N. Y.	4,690,213		\$1,164,150	2,971,063		30,000			\$525,000			
73	Waterbury, Conn.	1,759,000		768,000	985,000	5,000						1,000	
74	Salt Lake City, Utah	3,450,000			1,450,000		1,452,000					548,000	
75	Kansas City, Kans.	3,183,997				446,858	2,441,641	\$100,000	195,498				
76	Erie, Pa.	1,215,896		113,000	984,000							118,596	
77	Wilkesbarre, Pa.	571,800		303,000	40,000	130,000	97,700				\$1,100		
78	Norfolk, Va.	5,915,676			3,191,000		2,292,000		299,550		3,000	130,126	
79	Charleston, S. C.	3,806,149			3,366,700	100,000	336,500		649			2,300	
80	Schenectady, N. Y.	2,755,152	\$131,000	110,000	1,828,475		5,000		5,080		304,000	371,597	
81	Houston, Tex.	4,233,343					2,361,000		1,138,000			734,343	
82	Harrisburg, Pa.	2,136,200	107,000	719,800	1,244,000		64,900		500				
83	Portland, Me.	2,705,250		614,000	977,750				1,109,000			4,500	
84	Youngstown, Ohio.	1,138,200			156,935	83,300	897,765						

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$2,292,207			\$544,000		\$1,271,000		\$351,500				\$125,707
86	Holyoke, Mass.	2,993,400	\$25,000	\$1,020,400	1,848,000		\$50,000				\$50,000		
87	Fort Wayne, Ind.	1,052,751		420,000		299,000	285,351		29,600				18,800
88	Tacoma, Wash.	4,383,638				100,000	3,273,000		760,000				250,638
89	Akron, Ohio	1,402,188			460,400	235,500	693,630		12,658				
90	Saginaw, Mich.	1,904,857		215,960	1,410,550	146,000	81,160	\$25,000					26,187
91	Brookton, Mass.	2,924,950		1,133,750	1,486,200		90,000				200,000		15,000
92	Lincoln, Nebr.	1,624,412			853,600	359,500	171,000						240,312
93	Covington, Ky.	2,117,710			1,749,300		283,990						84,420
94	Lancaster, Pa.	1,094,500		551,000	629,500				14,000				
95	Spokane, Wash.	2,988,497			150,000	200,000	110,000	300,000	1,520,000				708,497
96	Birmingham, Ala.	2,797,907					1,069,000		1,663,907	\$65,000			
97	Altos, Pa.	1,331,334			1,254,000								77,334
98	Pawtucket, R. I.	5,214,737		790,000	4,280,000								144,737
99	Binghamton, N. Y.	851,914	77,000	548,000	199,500								27,414
100	Augusta, Ga.	1,870,896		296,000	393,000	485,500	130,000	\$32,400					133,996
101	South Bend, Ind.	943,205		110,000	180,000	180,000	195,045						272,160
102	Mobile, Ala.	3,515,120				750,000	2,698,800		66,320				12,600
103	Johnstown, Pa.	540,500		258,000	98,000	95,000	76,000		900				105,753
104	Dubuque, Iowa	1,258,035		13,250	648,532	464,000	26,500						
105	Springfield, Ohio.	1,198,993			292,500	282,000	497,000		120,493		12,000		15,000
106	Wheeling, W. Va.	520,247			202,200	62,700	151,500		56,600				47,247
107	McKeesport, Pa.	1,127,021		190,000	216,000	194,600	102,000		104,600				320,421
108	Bayonne, N. J.	2,469,850			993,350	548,000	811,000		4,000				113,500
109	Butte, Mont.	801,659			200,000				61,000				40,659
110	Allentown, Pa.	1,088,370		764,900	323,270								200
111	Sioux City, Iowa	1,810,100			659,000	779,500	256,500		115,100				
112	Terre-Haute, Ind.	456,276			277,900	70,000			109,276				
113	Topeka, Kans.	2,206,191			866,061	97,100	610,200		79,021		13,000		540,809
114	Davenport, Iowa	453,000			178,000	275,000							
115	Montgomery, Ala.	2,409,630				1,110,000	699,050		595,580				5,000
116	Quincy, Ill.	942,800			301,000	627,800							14,000
117	East St. Louis, Ill.	1,287,900			39,000		1,258,900						
118	Haverhill, Mass.	1,795,050		118,000	1,615,550	3,500							58,000
119	Little Rock, Ark.	179,398					97,000		61,429	20,500			469
120	Springfield, Ill.	1,177,200			502,000	203,300	315,740		156,160				
121	York, Pa.	1,072,100			336,000	732,100	4,000						35,000
122	Salem, Mass.	815,200			351,500	384,100			25,000		19,600		100,000
123	Malden, Mass.	1,840,700			304,000	1,436,700							23,000
124	Chester, Pa.	1,062,700			456,000	497,700	77,600	8,500					
125	Chelsea, Mass.	1,905,133			64,200	1,628,500							212,433
126	Newton, Mass.	6,860,800	75,000		905,800	4,582,100	250,000		600,000		37,900		410,000
127	Passaic, N. J.	780,439			291,500	20,000	132,000	305,295	11,644				
128	Elmira, N. Y.	1,145,050			713,000	261,500	30,000				130,000		10,550
129	Atlantic City, N. J.	2,544,975			149,976	1,044,000	532,000	819,000					
130	Superior, Wis.	1,422,622		272,000	13,150		856,642		193,900				86,930
131	Knoxville, Tenn.	1,463,173			184,000	4,500	971,000		267,500				56,173
132	Newcastle, Pa.	509,986		175,000	238,000		16,000						80,986
133	Rockford, Ill.	625,000			162,300	160,100	62,100						240,500
134	Jacksonville, Fla.	1,368,000					1,368,000						
135	South Omaha, Nebr.	810,053				50,000	466,000		259,188				34,865
136	Fitchburg, Mass.	1,856,716		559,800	1,033,200				100,000				163,716
137	Galveston, Tex.	3,316,161			303,000		3,013,000						161
138	Macon, Ga.	859,500	65,000		20,000	174,000	175,000		472,500				33,000
139	Canton, Ohio	1,629,765		116,000	451,143	283,733	740,914						37,975
140	Joplin, Mo.	227,000			101,000		93,500		32,500				
141	Auburn, N. Y.	643,937	105,000		537,873		1,064						
142	Wichita, Kans.	1,067,639			34,000	234,000	480,711		318,928				
143	Racine, Wis.	586,220		77,000	272,500		223,000						13,720
144	Woonsocket, R. I.	2,642,000		288,000	2,354,000								27,429
145	Joliet, Ill.	691,829		90,000	41,900	143,800	156,700		32,000				50,000
146	Taunton, Mass.	2,239,475		496,000	1,693,475		500,000		331,000				41,382
147	Chattanooga, Tenn.	972,382		100,000									
148	Sacramento, Cal.	176,900			146,000		30,000		900				31,594
149	Oshkosh, Wis.	488,094		142,000	314,500								99,636
150	La Crosse, Wis.	746,136	22,000	301,000	95,000		228,500						
151	Council Bluffs, Iowa.	540,000			219,000	217,000			104,000				

TABLE 22.—VALUE AT CLOSE OF YEAR OF PRINCIPAL SALABLE

[For a list of the cities in each state arranged alphabetically]

City num- ber.	CITY OR MUNICIPALITY.	SALABLE AND PRODUCTIVE POSSESSIONS. ¹									
		Total.	Assets of investment funds.	Assets of public trust funds.	Works of municipal industries.						
					Waterworks.	Electric light works.	Gas works.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crem- atories.	All other.
	Grand total.....	\$879,574,287	\$35,281,027	\$53,722,534	\$561,097,370	\$7,882,488	\$30,731,912	\$19,747,611	\$59,691,147	\$11,074,517	\$100,345,681
	Group I.....	619,503,700	31,053,870	45,751,795	337,113,900	4,654,645	28,206,203	15,441,539	54,758,552	6,836,061	95,687,135
	Group II.....	114,800,931	1,218,574	3,457,470	103,363,470	450,000	150,000	2,219,110	1,377,567	742,762	1,821,978
	Group III.....	82,609,408	1,934,493	2,700,940	70,480,051	987,871	1,488,666	1,227,348	1,285,350	2,206,057	298,632
	Group IV.....	62,660,248	1,074,090	1,812,329	50,139,949	1,789,972	887,043	859,614	2,269,678	1,289,637	2,537,936

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$269,586,928		\$2,067,728	\$137,000,000			\$6,165,000	\$42,950,300		\$81,403,900
2	Chicago, Ill.....	54,462,255	\$109,795	9,992,962	37,653,671	\$3,714,645			25,247		2,965,935
3	Philadelphia, Pa.....	119,045,731		24,816,528	62,000,000		\$28,206,203	1,940,000	2,080,000	\$3,000	
4	St. Louis, Mo.....	26,617,336	907,806	1,050,250	23,327,130			1,011,000	321,150		
5	Boston, Mass.....	36,759,935		2,889,435	15,000,000			2,363,100	260,200	6,303,000	9,944,200
6	Baltimore, Md.....	15,764,376	2,519	1,190,836	13,115,666			713,039	742,316		
7	Cleveland, Ohio.....	11,653,023		537,069	9,901,634			426,800	367,439	420,061	
8	Buffalo, N. Y.....	10,064,134		399,134	7,750,000			604,000	9,000		1,302,000
9	San Francisco, Cal.....	66,238		66,238							
10	Pittsburg, Pa.....	9,488,091		20,991	7,036,000			860,000	1,500,000		71,100
11	Cincinnati, Ohio.....	44,942,790	30,033,750	2,037,479	11,071,561			300,000	1,500,000		
12	Detroit, Mich.....	9,195,475		28,574	7,836,601	940,000		340,000		50,000	
13	Milwaukee, Wis.....	5,709,777		166,640	5,421,637			118,600	2,900		
14	New Orleans, La.....	6,147,611		487,611				600,000	5,000,000	60,000	

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$17,155,740		\$60,994	\$16,920,736			\$174,010			
16	Newark, N. J.....	9,986,526		73,607	8,949,219			500,000	\$50,000	\$15,000	\$398,700
17	Minneapolis, Minn.....	5,564,119			5,563,524			595			
18	Jersey City, N. J.....	6,144,290		44,290	6,000,000				100,000		
19	Louisville, Ky.....	9,286,638	\$1,025,403	2,775	7,720,000				500,060		38,400
20	Indianapolis, Ind.....	573,088		187,588	27,500			358,000			
21	Providence, R. I.....	6,664,021		1,436,609	4,291,610				7,053	519,871	428,878
22	St. Paul, Minn.....	7,200,000			7,000,000			150,060	50,000		
23	Rochester, N. Y.....	8,485,388	99,813	364,096	7,919,479			102,000			
24	Kansas City, Mo.....	2,977,440			2,899,940			77,500			
25	Toledo, Ohio.....	2,295,149	84,000	63,672	1,895,896		\$150,000	9,509	9,514	82,558	
26	Denver, Colo.....	448,500			160,000			13,500			275,000
27	Allegheny, Pa.....	6,698,000			6,198,000			500,000			
28	Columbus, Ohio.....	3,654,552		54,600	3,029,452	\$450,000		120,500			
29	Worcester, Mass.....	4,794,666		426,805	4,253,981			2,390		111,490	
30	Los Angeles, Cal.....	4,432,941		5,441	4,400,000					2,500	25,000
31	Memphis, Tenn.....	2,773,330			2,573,330			100,000	103,000		
32	Omaha, Nebr.....	289,407	9,298	5,109				25,000			250,000
33	New Haven, Conn.....	561,399		541,399					20,000		
34	Syracuse, N. Y.....	4,765,870		78,361	4,661,903			25,606			
35	St. Joseph, Mo.....	18,822		8,322				10,500			
36	Scranton, Pa.....	50,000									50,000
37	Faterson, N. J.....										
38	Fall River, Mass.....	2,287,277		102,034	2,087,900				80,000	11,343	6,000
39	Portland, Oreg.....	7,673,768		1,768	6,811,000			50,000	461,000		350,000

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$4,121,945			\$4,050,000					\$51,375	\$20,570
41	Albany, N. Y.....	2,381,120	\$8,293	\$64,427	2,138,400			\$170,000			
42	Cambridge, Mass.....	3,285,917		115,495	3,105,264					65,158	
43	Seattle, Wash.....	3,656,438	42,567		3,000,000	\$560,871			\$15,000	38,000	
44	Grand Rapids, Mich.....	2,059,066		27,066	1,500,000	192,000		85,000		255,000	
45	Dayton, Ohio.....	2,001,206		63,124	1,938,082						
46	Lowell, Mass.....	4,520,117		78,744	4,375,889			1,250		64,234	
47	Hartford, Conn.....	3,560,879		154,357	3,371,612				5,000	19,910	
48	Reading, Pa.....	2,327,069			2,327,069						
49	Richmond, Va.....	3,682,237		4,237	2,350,000		\$1,000,000	262,000		36,000	30,000
50	Nashville, Tenn.....	2,625,000			2,100,000	235,000		130,000	135,000	25,000	
51	Wilmington, Del.....	1,987,500		3,500	1,830,000			4,000	150,000		
52	Trenton, N. J.....	1,948,000		21,000	1,927,000						
53	Camden, N. J.....	2,605,642		642	2,585,000					20,000	
54	Bridgeport, Conn.....	3,800		3,800							
55	Troy, N. Y.....	2,608,030		2,530	2,500,000			40,000	2,500	63,000	
56	Lynn, Mass.....	3,214,262		165,471	2,900,891				7,000	90,000	50,900
57	Des Moines, Iowa.....	87,620						1,085		82,535	4,000
58	New Bedford, Mass.....	3,012,870		205,102	2,531,201				77,950	198,617	
59	Oakland, Cal.....	97,714		22,714					75,000		

¹ Value of equipment, lands, buildings, etc.

POSSESSIONS, EXCLUSIVE OF SINKING FUND ASSETS: 1904.

and the number assigned to each, see page 37.]

SALABLE BUT UNPRODUCTIVE POSSESSIONS. ¹												City number.
Total.	Municipal buildings.	Police department.	Fire department.	Asylums and almshouses.	Hospitals.	Jails and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks and gardens.	Bath houses and bathing beaches.	Miscellaneous unproductive possessions.	
\$1,333,944,403	\$96,669,554	\$21,195,906	\$57,564,071	\$28,810,708	\$14,481,561	\$21,108,523	\$311,394,926	\$40,443,402	\$577,087,321	\$706,004	\$164,482,427	
966,883,855	63,829,896	15,377,003	30,179,313	23,883,661	10,202,357	18,029,372	168,693,003	23,280,737	489,917,920	333,994	123,155,999	
175,640,390	14,586,078	2,689,832	10,882,290	2,235,377	2,970,469	2,256,326	60,361,912	7,212,250	51,484,542	216,453	20,744,861	
117,885,137	10,812,216	2,118,709	9,521,232	2,150,160	707,585	473,025	46,608,234	5,661,014	27,850,732	149,232	11,832,998	
73,535,021	7,441,364	1,009,762	6,981,236	541,510	601,130	349,800	35,731,777	4,289,401	7,834,127	6,325	8,748,569	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$416,812,427	\$9,449,357	\$3,877,400	\$6,899,000	\$16,034,920	\$3,049,800	\$8,524,200	\$59,548,350	\$7,128,800	\$288,164,700		\$14,135,300	1
110,319,084	1,742,987	1,327,036	2,169,220	.....	143,316	961,045	29,291,568	2,719,384	30,653,205	\$84,370	41,226,953	2
109,990,900	27,640,000	4,600,000	4,900,000	2,755,000	1,512,500	2,296,500	14,767,800	357,000	31,000,000	160,000	20,002,100	3
30,415,360	2,520,000	826,550	1,634,000	735,500	933,200	257,000	8,743,940	105,000	10,733,950	.....	3,926,220	4
102,760,290	2,051,800	1,129,700	2,457,200	1,373,800	3,138,900	3,277,100	15,223,800	5,194,800	51,043,800	.....	17,869,390	5
14,601,311	2,387,412	384,012	645,448	684,885	50,493	337,379	3,756,119	.....	2,578,527	.....	3,777,036	6
37,078,749	653,170	479,890	882,444	566,556	19,948	420,786	6,724,411	559,703	19,769,522	39,974	6,962,343	7
16,157,935	1,055,970	432,210	1,110,000	.....	52,000	.....	4,398,000	170,000	6,300,000	28,650	2,611,055	8
46,610,100	8,400,000	915,000	2,655,500	550,000	500,400	513,500	6,711,200	573,000	20,824,000	.....	4,967,500	9
20,965,650	1,254,200	234,800	1,289,800	758,000	185,000	.....	4,900,950	1,338,500	7,733,400	.....	3,269,000	10
13,499,753	2,550,000	220,500	1,343,587	330,000	510,000	250,000	4,300,000	.....	2,663,366	21,000	1,311,000	11
21,642,372	2,210,000	539,645	2,174,820	.....	7,800	381,862	4,551,145	660,000	10,378,900	.....	738,200	12
16,396,174	1,240,000	327,810	1,442,394	.....	99,000	.....	3,817,970	4,284,550	3,034,550	.....	2,119,900	13
9,665,750	675,000	83,000	575,000	95,000	.....	810,000	1,957,750	190,000	5,040,000	.....	240,000	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$16,167,468	\$795,747	\$328,629	\$855,700	\$10,250	\$80,000	\$533,000	\$6,250,250	\$988,567	\$2,920,300	.....	\$3,405,025	15
13,778,020	2,520,000	183,000	1,064,536	110,000	335,000	325,000	3,585,000	515,000	5,073,234	\$25,000	42,250	16
12,524,637	1,423,196	47,873	753,796	.....	255,132	91,310	3,009,174	530,893	3,529,957	.....	2,883,306	17
5,665,634	775,000	338,000	302,690	4,200	51,300	.....	2,184,253	355,991	547,000	50,000	1,057,200	18
5,660,849	521,500	40,500	562,000	141,000	326,500	652,000	1,660,000	122,783	1,591,000	5,000	38,566	19
4,484,134	15,000	158,000	438,000	.....	223,000	.....	2,300,000	108,534	1,199,100	.....	42,500	20
8,776,122	1,271,451	442,120	859,174	3,555	.....	.....	2,790,114	.....	2,095,790	.....	1,313,908	21
9,523,408	750,000	42,200	637,624	23,334	142,500	65,000	2,296,150	365,000	2,000,000	100,000	3,101,600	22
6,428,464	401,814	.....	.....	.....	48,337	.....	2,611,000	.....	1,754,637	10,150	1,602,526	23
10,529,425	425,020	50,785	304,370	.....	95,235	82,815	3,086,610	395,000	6,023,140	.....	60,450	24
4,543,859	8,000	156,000	360,466	.....	30,691	27,801	1,895,000	203,500	1,186,810	.....	675,591	25
10,118,444	287,500	6,329	339,367	161,000	289,800	225,550	3,680,660	330,000	3,422,770	.....	1,375,468	26
14,976,855	455,000	46,405	367,300	487,400	12,400	1,500	3,068,500	763,500	8,566,350	.....	1,208,500	27
4,685,532	107,000	61,000	475,000	.....	.....	182,600	2,694,685	100,000	348,200	.....	717,047	28
7,061,791	988,000	101,338	607,754	190,992	751,565	.....	2,640,500	296,935	1,198,691	6,086	279,930	29
5,589,550	424,500	125,000	386,000	.....	2,700	4,250	2,359,600	164,500	1,799,000	.....	324,000	30
3,709,100	35,000	87,000	344,500	.....	160,000	.....	616,000	277,500	2,001,500	.....	197,600	31
5,417,903	635,500	13,000	244,075	.....	17,500	51,000	2,101,415	315,000	2,034,413	.....	6,000	32
4,770,193	244,500	200,000	394,564	278,735	5,100	.....	2,089,379	176,000	479,000	10,000	892,915	33
4,882,712	450,000	31,490	327,825	.....	35,000	.....	2,087,300	320,000	1,535,800	10,217	85,080	34
1,500,985	134,500	44,450	122,000	.....	1,500	13,500	891,035	65,000	163,000	.....	66,000	35
3,815,570	238,100	13,000	149,800	608,420	.....	.....	2,140,500	204,000	119,450	.....	342,300	36
2,632,655	572,500	76,365	241,721	157,500	28,000	.....	954,022	244,547	305,000	.....	53,000	37
4,222,902	423,750	75,548	424,514	58,981	87,009	.....	1,872,950	370,000	756,000	.....	154,150	38
4,174,178	683,500	21,800	319,514	.....	2,200	1,000	1,497,815	.....	834,400	.....	813,949	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$2,410,005	\$69,094	\$136,756	\$268,900	\$119,967	\$151,525	\$484,660	\$212,000	\$386,288	.....	\$580,815	40
3,320,059	470,000	92,800	180,000	23,000	.....	1,015,000	.....	1,291,146	\$75,713	23,400	41
7,862,236	459,946	39,228	278,900	104,015	.....	2,114,575	307,800	4,264,862	.....	292,910	42
3,686,489	168,500	12,857	388,301	5,000	1,000	1,666,047	222,957	751,027	.....	470,800	43
3,071,655	325,000	87,725	232,130	14,500	.....	1,274,600	425,500	341,000	.....	371,200	44
3,595,692	280,000	33,293	375,000	5,000	.....	1,540,616	330,000	250,000	.....	781,683	45
4,589,146	447,681	118,181	442,000	221,526	.....	1,753,068	270,500	511,450	.....	824,740	46
4,644,882	514,087	114,854	312,889	172,208	.....	2,931,539	.....	499,245	7,419	92,641	47
2,307,750	27,000	8,000	250,000	2,900	.....	1,216,850	67,500	503,000	.....	232,500	48
3,375,702	1,510,000	15,300	171,400	80,000	5,500	60,000	468,250	862,470	.....	202,782	49
2,484,300	162,000	48,800	464,500	76,000	36,000	630,000	141,500	156,000	.....	769,500	50
1,617,702	87,500	43,185	.....	933,517	.....	898,000	150,000	538,500	.....	15,000	51
1,714,908	105,000	30,000	208,608	55,000	6,000	920,890	143,000	210,000	.....	52,300	52
1,728,344	140,000	28,725	163,279	10,000	.....	1,233,128	249,000	755,000	15,000	137,450	53
3,447,374	253,000	126,425	265,658	101,663	.....	.....	.....	.....	.....	463,500	54
2,000,400	330,000	47,000	452,000	.....	.....	820,000	.....	329,000	11,800	10,600	55
2,973,732	420,000	56,100	276,654	122,333	.....	1,140,000	452,500	374,500	.....	131,645	56
3,077,318	57,800	37,976	251,894	25,750	.....	1,270,000	410,426	574,777	.....	448,695	57
3,664,336	146,516	84,736	228,515	128,358	26,914	1,193,363	216,839	201,041	2,000	1,436,054	58
2,928,150	481,000	.....	142,100	.....	.....	1,824,050	145,000	300,000	.....	26,000	59

¹ Titles vested in United States Government.

TABLE 22.—VALUE AT CLOSE OF YEAR OF PRINCIPAL SALABLE

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	SALABLE AND PRODUCTIVE POSSESSIONS. ¹									
		Total.	Assets of investment funds.	Assets of public trust funds.	Works of municipal industries.						
					Waterworks.	Electric light works.	Gas works.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.
60	Springfield, Mass.....	\$2,127,224			\$2,127,224						
61	Lawrence, Mass.....	1,379,697		\$62,135	1,269,059					\$48,503	
62	Somerville, Mass.....	870,050		5,050	865,000						
63	Savannah, Ga.....	1,788,421			1,119,421			\$166,000	\$275,000	177,000	\$51,000
64	Hoboken, N. J.....	275,000			175,000					100,000	
65	Peoria, Ill.....	446,947	\$190,125	34,672				1,500	150,000		70,650
66	Duluth, Minn.....	2,899,184			2,166,318		\$488,666	45,000	199,200		
67	Evansville, Ind.....	1,267,737	49,203	18,534	950,000			15,000	35,000	200,000	
68	Utica, N. Y.....	271,787	200,000	40,292						13,000	18,495
69	Manchester, N. H.....	2,175,827	14,500	138,096	1,737,206			1,300		279,725	5,000
70	San Antonio, Tex.....	157,383		65,907				86,476			5,000
71	Elizabeth, N. J.....	500	500								
72	Yonkers, N. Y.....	2,048,863		64,218	1,830,895			250	153,500		
73	Waterbury, Conn.....	1,871,916		271,916	1,600,000						
74	Salt Lake City, Utah.....	4,416,000			4,300,000					116,000	
75	Kansas City, Kans.....	59,276		9,276						50,000	
76	Erie, Pa.....	2,120,587		15,491	2,104,596			500			
77	Wilkesbarre, Pa.....	78,000								78,000	
78	Norfolk, Va.....	1,615,239			1,398,335			163,887		10,000	43,017
79	Charleston, S. C.....	539,726		517,926				16,600	5,200		
80	Schenectady, N. Y.....	1,047,433		3,946	1,043,487						
81	Houston, Tex.....	5,272		5,272							
82	Harrisburg, Pa.....	2,161,181	80,901		2,080,280						
83	Portland, Me.....	1,774,630	1,348,404	298,726				2,500		125,000	
84	Youngstown, Ohio.....	1,435,096		217,274	1,182,822			35,000			

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.....	\$2,749,904	.....	.....	\$2,749,904	.....	.....	.....	.....	.....	.....
86	Holyoke, Mass.....	2,461,628	\$226,500	\$25,000	1,335,518	\$411,067	\$463,543	.....	.....	.....	.....
87	Fort Wayne, Ind.....	1,725,398	90,626	19,772	1,600,000	.....	.....	\$15,000	.....	.....	.....
88	Tacoma, Wash.....	2,466,000	35,000	.....	1,750,000	550,000	.....	5,000	\$16,000	\$100,000	.....
89	Akron, Ohio.....	128,082	.....	83,082	.....	.....	.....	45,000	.....	.....	.....
90	Saginaw, Mich.....	1,128,017	.....	45,767	884,000	.....	.....	8,000	2,000	188,250	.....
91	Brockton, Mass.....	1,560,202	.....	4,200	1,532,502	.....	.....	.....	.....	23,500	.....
92	Lincoln, Nebr.....	1,310,280	.....	.....	1,302,502	6,878	.....	900	.....	.....	.....
93	Covington, Ky.....	1,671,500	.....	.....	1,602,500	.....	.....	22,000	5,000	.....	\$42,000
94	Lancaster, Pa.....	1,201,036	.....	34,036	992,000	.....	.....	175,000	.....	.....	.....
95	Spokane, Wash.....	1,265,490	10,000	1,888	1,253,602	.....	.....	.....	.....	.....	.....
96	Birmingham, Ala.....	11,200	.....	.....	.....	.....	.....	.....	.....	11,200	.....
97	Altos, Pa.....	1,427,500	.....	.....	1,427,500	.....	.....	.....	.....	.....	.....
98	Pawtucket, R. I.....	2,009,155	.....	23,847	1,945,000	.....	.....	.....	13,068	18,240	.....
99	Binghamton, N. Y.....	2,595,264	.....	25,264	2,570,000	.....	.....	.....	.....	.....	.....
100	Augusta, Ga.....	3,116,500	.....	.....	1,000,000	.....	.....	500	16,000	100,000	2,000,000
101	South Bend, Ind.....	818,962	4,000	.....	784,022	.....	.....	440	.....	30,500	.....
102	Mobile, Ala.....	2,279,000	.....	.....	755,000	.....	.....	.....	1,500,000	24,000	.....
103	Johnstown, Pa.....	1,650	1,500	.....	.....	.....	.....	150	.....	.....	.....
104	Dubuque, Iowa.....	649,904	.....	.....	603,904	.....	.....	1,000	45,600	.....	.....
105	Springfield, Ohio.....	1,383,382	.....	377,382	1,000,000	.....	.....	500	.....	5,500	.....
106	Wheeling, W. Va.....	1,490,000	.....	70,000	878,500	.....	423,500	100,000	15,000	3,000	.....
107	McKeesport, Pa.....	819,300	.....	.....	816,300	.....	.....	.....	3,000	.....	.....
108	Bayonne, N. J.....	465,532	.....	.....	385,532	.....	.....	.....	80,000	.....	.....
109	Butte, Mont.....	913	.....	913	.....	.....	.....	.....	.....	.....	.....
110	Allentown, Pa.....	741,800	.....	.....	701,800	.....	.....	.....	.....	.....	40,000
111	Sioux City, Iowa.....	613,320	.....	.....	547,020	.....	.....	400	.....	5,900	60,000
112	Terre Haute, Ind.....	46,187	.....	16,087	.....	.....	.....	100	.....	30,000	.....
113	Topeka, Kans.....	649,681	.....	29,181	620,000	.....	.....	500	.....	.....	.....
114	Davenport, Iowa.....	50,000	.....	.....	.....	.....	.....	.....	40,000	10,000	.....
115	Montgomery, Ala.....	605,500	.....	.....	600,000	.....	.....	.....	.....	5,500	.....
116	Quincy, Ill.....	273,130	.....	630	.....	.....	.....	22,000	230,000	20,500	.....
117	East St. Louis, Ill.....	7,000	.....	.....	.....	.....	.....	1,000	.....	6,000	.....
118	Haverhill, Mass.....	1,492,628	19,493	52,143	1,404,167	.....	.....	3,500	.....	13,325	.....
119	Little Rock, Ark.....	140,850	850	.....	.....	.....	.....	.....	40,000	100,000	.....
120	Springfield, Ill.....	1,372,606	2,000	606	1,208,000	100,000	.....	12,000	.....	50,000	.....
121	York, Pa.....	17,210	.....	17,210	.....	.....	.....	.....	.....	.....	.....
122	Salem, Mass.....	2,376,175	35,066	208,076	1,940,083	.....	.....	52,600	.....	81,000	59,350
123	Malden, Mass.....	1,557,244	.....	324,471	1,122,773	.....	.....	.....	.....	40,000	.....
124	Chester, Pa.....	23,610	.....	.....	.....	.....	.....	.....	23,610	.....	.....
125	Chelsea, Mass.....	502,838	.....	3,726	499,112	.....	.....	.....	.....	.....	.....
126	Newton, Mass.....	2,240,670	.....	44,594	2,189,776	.....	.....	.....	.....	6,300	.....
127	Passaic, N. J.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
128	Elmira, N. Y.....	162,017	7,400	40,617	.....	.....	.....	.....	.....	114,606	.....
129	Atlantic City, N. J.....	1,150,000	.....	.....	1,150,000	.....	.....	.....	.....	.....	.....

¹ Value of equipment, lands, buildings, etc.

POSSESSIONS, EXCLUSIVE OF SINKING FUND ASSETS: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

SALABLE BUT UNPRODUCTIVE POSSESSIONS. ¹												City number.
Total.	Municipal buildings.	Police department.	Fire department.	Asylums and almshouses.	Hospitals.	Jails and reformatories.	Schools.	Libraries, art galleries, and museums.	Parks and gardens.	Bath houses and bathing beaches.	Miscellaneous unproductive possessions.	
\$4,474,647	\$132,538	\$99,714	\$359,288	\$143,418	\$12,500		\$2,232,322		\$889,652	\$2,000	\$603,215	60
2,524,129	116,000	57,243	187,850	147,277	8,043		1,093,305	\$60,022	528,322		326,067	61
2,941,143	65,987	57,000	250,021	52,216			1,397,176	67,000	870,000		181,743	62
5,687,800	155,000	87,500	228,500		1,800	\$36,500	50,000	25,500	5,008,000		95,000	63
1,898,200	257,000	38,000	191,200				867,000	130,000	364,000	10,000	41,000	64
2,468,150	259,500	3,000	178,800		15,500	42,000	1,035,000	180,000	480,000		274,350	65
3,178,973	87,973	84,428	249,959		3,000		1,872,000	150,512	551,857		179,244	66
1,204,100	60,000	21,000	163,000				796,000		158,000		5,500	67
1,586,897	187,754	35,884	179,340		79,811		682,250	318,958	87,900	3,000	12,000	68
2,847,044	250,000	70,750	270,885	153,908			796,105	95,000	703,000		507,396	69
1,930,711	216,740	1,830	108,492		66,405		381,700	72,000	928,595		154,949	70
692,250	55,000	1,000	106,000	18,000			373,000		115,000		23,650	71
1,854,802	110,000	108,000	111,975		26,800		1,222,227	76,000	154,500	22,300	23,000	72
1,881,614	175,750	25,300	163,164	105,500			854,400	138,500	213,000		206,000	73
3,071,779	620,000	24,500	103,000			36,000	1,278,779	35,000	364,500		610,000	74
1,280,200	30,000	250	70,000		3,750		715,000	86,200	100,000		275,000	75
1,990,491	133,486	7,258	196,972		18,070		1,081,580	190,000	180,138		182,989	76
2,379,506	121,780	21,625	138,101				595,000		1,500,000		3,000	77
1,258,628	204,020	45,715	109,008	30,338	3,000	110,000	305,000	60,000	252,000		139,547	78
1,049,732	187,565	79,332	141,865	182,500	133,000				288,500		36,970	79
861,157	35,000		133,539				582,618	50,000	60,000			80
1,609,120	642,022	52,099	185,335		375		524,630	75,000	36,512		93,147	81
1,273,588	2,250	1,250	77,700		15,000		934,889		160,000		82,500	82
2,025,906	250,000		98,100	191,900			700,100	106,800	361,700		317,300	83
1,414,495	2,727	34,092	157,410				900,000		225,050		95,216	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$1,164,362	\$152,500	\$500	\$218,250		\$22,500	\$30,500	\$441,541	\$87,000	\$200,101		\$11,470	85
2,225,707	467,000		228,017	\$40,330			956,600		160,405	\$6,325	367,030	86
1,163,920	96,000	1,300	131,370				640,000	197,250	85,000		13,000	87
2,323,012	360,000	6,000	182,512			3,000	988,000	103,000	380,000		300,500	88
1,697,231	15,317	13,374	201,811			4,000	960,000	135,000	200,500		167,229	89
1,742,171	172,617	19,000	100,000		1,200	21,000	919,700		100,000		408,654	90
1,410,433	352,000	52,000	128,950	30,275			554,150	45,000	27,400		220,658	91
762,982	56,337	567	42,659				507,901	125,000	25,000		5,518	92
969,150	285,000		97,000		20,000	101,000	325,000	135,000			6,150	93
840,200	52,700	11,000	67,500				655,000		5,000		49,000	94
2,102,598	153,000	17,992	103,506		6,400		1,134,988	73,025	195,200		418,487	95
1,038,985	265,500	5,000	94,300			26,150	320,000		215,000		113,045	96
908,600	52,500	800	107,300				717,000				31,000	97
1,688,970	59,690	47,374	167,523	22,373			720,185	315,417	95,076		201,332	98
1,288,100	183,000	1,900	100,000		49,500		490,500	115,000	17,000		331,200	99
516,751	13,500	7,500	81,487		43,000				107,500		263,764	100
1,095,574	102,089	8,102	123,896				697,120	77,000	82,387		5,000	101
1,040,500	254,650	52,600	100,000		26,500	750			601,500		4,500	102
1,152,850	105,750	1,500	7,000		8,000	3,500	650,000		182,000		195,100	103
844,593	46,500	5,000	111,484				416,900	122,759	116,000		25,950	104
802,355	265,000		106,275		88,500	30,000		100,000	20,500		192,080	105
1,611,850	100,000	7,400	103,900			300	820,200	32,350	5,000		442,703	106
1,072,000	5,200	23,400	71,300		500	8,800	654,000	67,300	38,500		203,000	107
871,233	70,000	68,500	105,450				485,750	70,000	64,500		7,033	108
1,134,950	65,000	23,500	74,500			300	825,000	109,000			37,650	109
1,041,034	51,410	5,600	148,575				819,352				16,097	110
1,246,255	145,000	38,000	75,900		25,400		821,500	12,400	40,500		87,555	111
777,850	37,500	2,500	84,000				534,800	41,800	56,000		21,250	112
1,317,400	112,500	21,750	115,000				682,500	64,000	46,500		275,150	113
1,239,195	85,000	19,000	86,200				615,377	135,122	260,000		38,496	114
625,850	100,000	21,000	32,000		7,550	3,000	283,800	67,500	26,000		85,000	115
1,045,482	105,000	1,000	77,882			55,000	482,500	70,000	240,000		15,100	116
1,496,550	425,000	26,800	43,500				757,000	96,000	70,000		78,250	117
1,376,720	116,000	7,925	138,875	57,600			573,100	210,720	208,100		64,400	118
861,000	28,500	2,400	30,500	5,000	30,000	2,100	385,000		191,000		180,500	119
874,800	80,000	26,000	118,800		6,000		470,000	131,000	38,000		5,000	120
1,078,400	6,300	5,300	138,500				811,800		103,500		13,000	121
1,009,670	85,000	10,300	81,700	175,170			488,400	42,000	116,300		10,800	122
1,603,357	49,600	6,740	186,900	40,318			847,246	161,528	167,450		143,675	123
809,393	40,200	1,000	36,193				647,000		85,000			124
1,281,950	100,000	82,000	106,000				611,650	46,000	177,000		159,300	125
2,389,295	67,600	77,690	264,383	39,865			1,329,830	78,200	250,000		281,727	126
647,250	105,000	1,000	50,150	6,000		9,700	361,000	17,000	33,400		64,000	127
1,331,100	173,500	2,800	151,000		15,500		655,000		137,000		206,800	128
1,302,900	225,000	3,600	135,000				450,000	120,000	250,000		103,900	129

TABLE 22.—VALUE AT CLOSE OF YEAR OF PRINCIPAL SALABLE

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	SALABLE AND PRODUCTIVE POSSESSIONS. ¹									
		Total.	Assets of investment funds.	Assets of public trust funds.	Works of municipal industries.						
					Waterworks.	Electric light works.	Gas works.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	All other.
130	Superior, Wis.										
131	Knoxville, Tenn.	\$119,337		\$20,337				\$99,000			
132	Newcastle, Pa.	50,300						300			\$50,000
133	Rockport, Ill.	796,117		533	\$685,713						19,871
134	Jacksonville, Fla.	758,065			432,445	\$325,620					
135	South Omaha, Nebr.	300						300			
136	Fitchburg, Mass.	1,221,455		45,673	1,154,810					\$8,572	12,400
137	Galveston, Tex.	2,273,300	\$622,200	11,100	1,550,000	65,000				25,000	
138	Macon, Ga.	80,000						30,000		50,000	
139	Canton, Ohio	1,364,082		96,082	1,045,000			223,000			
140	Joplin, Mo.	94,000				50,000		500		18,500	25,000
141	Auburn, N. Y.	568,886		10,375	539,511					15,000	4,000
142	Wichita, Kans.	2,040		1,540				500			
143	Racine, Wis.	115,500						7,500	\$8,000	100,000	
144	Woonsocket, R. I.	1,114,600			1,114,200					400	
145	Joliet, Ill.	587,597			587,597						
146	Taunton, Mass.	1,671,852		21,185	1,324,510	281,407		300		44,450	
147	Chattanooga, Tenn.	40,000								10,000	30,000
148	Sacramento, Cal.	2,360,885		385	2,115,500				230,000	15,000	
149	Oshkosh, Wis.	105,627		86,627					3,000	16,000	
150	La Crosse, Wis.	685,416	19,455		439,646			31,000			195,315
151	Council Bluffs, Iowa	1,624						1,624			

¹ Value of equipment, lands, buildings, etc.

POSSESSIONS, EXCLUSIVE OF SINKING FUND ASSETS: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

SALABLE BUT UNPRODUCTIVE POSSESSIONS. ¹												City num- ber.
Total.	Municipal buildings.	Police de- partment.	Fire de- partment.	Asylums and alms- houses.	Hospitals.	Jails and reformato- ries.	Schools.	Libraries, art galleries, and muse- ums.	Parks and gardens.	Bath houses and bathing beaches.	Miscella- neous unpro- ductive pos- sessions.	
\$1,138,952	\$129,200	\$14,450	\$109,476			\$10,000	\$584,176	\$69,600	\$25,000		\$197,050	130
590,750	32,000		121,400		\$61,000		184,000		10,000		182,350	131
645,575	97,000	1,500	72,000	\$22,000		200	441,100				11,775	132
697,056		4,564	69,976				456,820	115,000	6,244		44,452	133
809,420	160,000	56,605	85,410		3,000	11,500		55,000	205,500		232,405	134
777,560	500		21,500				528,000	32,560	40,000		155,000	135
1,438,944	70,392	45,695	134,964	46,029			609,592	158,515	160,433		153,324	136
1,088,006	152,000		126,000		25,000		546,000		194,000		45,000	137
505,200	78,000		95,000		2,200				175,000		155,000	138
1,018,500	108,000	6,000	127,000			200	545,000	85,000	89,000		58,300	139
438,250	1,500	6,500	23,000				308,000	73,500	8,000		17,750	140
609,685	27,000	200	67,341		24,000		376,344		14,000		100,800	141
780,150	105,000	1,650	43,000				350,000	6,500	251,000		23,000	142
901,451	73,060	6,500	69,100		2,700		527,351	76,000	70,000		86,800	143
742,370	176,700	37,700	67,200	11,850			357,325	20,000	23,800		47,795	144
319,812	31,732	36,414	69,261		3,000				35,581		143,824	145
1,068,810	80,500	10,000	168,000	44,700			479,700	114,500	71,750		99,660	146
845,634	45,000		129,984		101,000	6,500	377,500	15,000	137,500		33,150	147
1,543,220	5,000	9,370	100,250			1,100	435,750	50,250	230,000		711,500	148
984,625	60,000	6,500	78,825			300	386,000	100,500	150,000		202,500	149
657,055	65,000	9,000	167,080			100	311,125	36,500	58,000		10,250	150
1,208,464	55,000	20,500	88,421		14,000	30,500	361,604	78,605	460,000		99,834	151

TABLE 23.—ASSESSED VALUATION OF PROPERTY, ETC., BASIS OF ASSESSMENT, AND GENERAL PROPERTY TAXES
LEVIED: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	VALUATION OF PROPERTY, ETC., ASSESSED FOR TAXATION. ¹			REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ^{1,2}		GENERAL PROPERTY TAXES LEVIED FOR MUNICIPAL PURPOSES.			PER CAPITA—	
		Total.	Subject to general property taxes.		Real property.	Personal property.	Amount.	Rate ¹ per \$1,000 of—		Total assessed valuation. ¹	Tax levy for municipal purposes. ³
			Real property.	Personal property.				Assessed valuation.	Reported true value.		
	Grand total.....	\$17,672,548,109	\$14,761,839,902	\$2,713,223,718	\$197,484,489	.....	\$300,363,414	\$17.00	.....	\$819.90	\$13.93
	Group I.....	11,658,146,412	9,941,246,058	1,534,941,012	181,959,342	.....	194,262,842	16.66	.....	992.34	16.54
	Group II.....	2,678,674,528	2,154,606,827	522,359,100	1,708,601	.....	47,575,810	17.76	.....	662.19	11.76
	Group III.....	2,000,652,292	1,599,625,109	393,511,697	7,515,486	.....	34,485,379	17.24	.....	622.94	10.74
	Group IV.....	1,335,074,877	1,066,361,908	262,411,909	6,301,060	.....	24,039,383	18.01	.....	523.07	9.42

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$5,640,542,657	\$5,015,463,779	\$625,078,878	.....	100	\$85,514,496	\$15.17	\$15.17	\$1,450.69	\$21.99
2	Chicago, Ill.....	403,281,190	291,329,703	111,951,487	.....	15	21,728,305	53.75	8.06	208.70	11.24
3	Philadelphia, Pa.....	1,217,457,205	1,215,750,635	1,706,570	.....	100	17,653,104	14.50	14.50	874.37	12.68
4	St. Louis, Mo.....	516,122,321	340,382,990	115,445,888	\$60,293,443	70	9,225,254	20.20	14.14	826.29	14.77
5	Boston, Mass.....	1,238,350,962	1,006,136,200	220,164,900	12,049,862	100	17,748,448	14.47	14.47	2,104.31	30.16
6	Baltimore, Md.....	443,541,969	267,353,576	66,572,356	109,616,037	85	6,396,907	19.16	16.29	823.26	11.87
7	Cleveland, Ohio.....	203,220,643	151,995,018	51,225,625	.....	60	5,119,557	25.19	15.11	477.46	12.03
8	Buffalo, N. Y.....	265,819,700	258,781,200	7,038,500	.....	67	5,208,791	19.60	13.13	714.51	14.00
9	San Francisco, Cal.....	502,895,359	380,282,950	122,612,409	.....	60	5,632,428	11.20	5.62	1,395.78	15.63
10	Pittsburg, Pa.....	393,450,211	391,445,831	2,013,380	.....	87	5,650,324	14.36	12.46	1,115.08	16.01
11	Cincinnati, Ohio.....	224,139,960	177,190,590	46,949,370	.....	60	3,599,688	16.06	9.64	656.45	10.54
12	Detroit, Mich.....	266,416,750	195,041,400	71,375,350	.....	100	4,083,401	15.33	15.33	835.87	12.86
13	Milwaukee, Wis.....	184,321,691	146,604,786	37,716,905	.....	80	3,213,450	17.43	13.95	507.78	10.42
14	New Orleans, La.....	158,576,794	103,487,400	55,089,394	.....	75	3,488,689	22.00	16.50	519.70	11.43

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$235,233,101	\$217,608,296	\$17,624,805	.....	67	\$3,528,497	\$15.00	\$10.26	\$789.24	\$11.84
16	Newark, N. J.....	172,375,735	138,405,027	33,970,708	.....	80	2,792,487	16.20	12.96	631.53	10.23
17	Minneapolis, Minn.....	129,400,280	100,411,030	29,049,250	.....	60	2,955,906	22.83	13.70	517.59	11.82
18	Jersey City, N. J.....	108,309,060	95,935,035	12,373,755	.....	70	2,148,852	19.84	13.89	476.20	9.45
19	Louisville, Ky.....	134,208,320	92,521,580	41,686,740	.....	85	2,490,275	18.60	15.81	612.29	11.39
20	Indianapolis, Ind.....	144,609,223	96,927,280	47,681,943	.....	70	2,096,834	14.50	10.10	706.20	10.24
21	Providence, R. I.....	207,983,620	164,632,920	43,350,700	.....	100	3,120,288	15.00	15.00	1,071.93	16.08
22	St. Paul, Minn.....	95,775,362	74,332,561	21,442,801	.....	60	1,806,685	18.86	11.32	503.47	9.50
23	Rochester, N. Y.....	120,703,150	114,342,100	6,361,050	.....	65	2,129,646	17.64	11.47	681.06	12.02
24	Kansas City, Mo.....	100,778,028	65,803,165	34,974,863	.....	40	2,339,373	23.21	9.28	572.06	13.28
25	Toledo, Ohio.....	69,693,910	52,698,470	16,995,440	.....	42	1,644,079	23.59	9.91	462.79	10.92
26	Denver, Colo.....	108,598,510	83,729,175	24,869,335	.....	80	3,033,513	27.93	22.34	730.25	20.40
27	Allegheny, Pa.....	82,896,015	91,408,815	1,487,700	.....	80	1,809,561	19.48	15.58	601.35	12.88
28	Columbus, Ohio.....	76,155,240	53,555,180	22,800,060	.....	55	1,736,339	22.80	12.54	548.68	12.51
29	Worcester, Mass.....	119,348,102	94,087,100	24,776,900	\$484,102	100	1,895,288	15.94	15.94	945.77	15.02
30	Los Angeles, Cal.....	126,126,563	106,671,935	19,454,628	.....	50	1,742,550	13.82	6.41	1,041.79	14.39
31	Memphis, Tenn.....	62,441,183	49,390,020	13,051,163	.....	75	1,160,826	18.59	14.71	531.63	9.88
32	Omaha, Nebr.....	101,191,480	71,840,305	29,851,175	.....	100	1,416,681	14.00	14.00	865.16	12.11
33	New Haven, Conn.....	106,385,539	94,061,580	12,324,959	.....	100	1,400,671	13.17	13.17	910.63	11.99
34	Syracuse, N. Y.....	86,490,286	81,362,911	5,127,375	.....	75	1,662,513	19.22	14.42	749.65	14.41
35	St. Joseph, Mo.....	32,769,680	19,805,530	12,964,150	.....	50	688,486	21.01	10.50	290.05	6.09
36	Seranton, Pa.....	63,445,485	43,445,485	(¹)	.....	90	768,577	12.11	10.90	564.79	6.84
37	Paterson, N. J.....	56,601,413	46,164,703	10,436,710	.....	65	1,017,707	17.98	11.69	513.36	9.23
38	Fall River, Mass.....	80,988,349	49,670,900	30,102,950	1,224,499	100	1,297,464	16.26	16.26	767.16	12.29
39	Portland, Ore.....	46,095,834	36,495,954	9,599,940	.....	33	886,712	19.02	6.28	454.60	8.74

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$67,328,640	\$47,747,840	\$19,580,800	.....	60	\$841,608	\$12.50	\$5.33	\$681.63	\$8.52
41	Albany, N. Y.....	70,258,142	65,055,742	5,202,400	.....	100	1,075,304	15.31	15.31	723.78	11.08
42	Cambridge, Mass.....	104,827,600	87,481,100	16,895,300	\$451,200	100	1,730,893	16.58	16.58	1,088.28	17.97
43	Seattle, Wash.....	56,675,172	45,335,650	11,339,522	.....	60	1,045,171	18.44	11.06	591.58	10.91
44	Grand Rapids, Mich.....	73,935,600	49,708,185	24,227,415	.....	100	894,482	12.10	12.10	772.43	9.34
45	Dayton, Ohio.....	49,101,480	38,145,040	10,956,440	.....	60	1,114,604	22.70	13.62	516.14	11.72
46	Lowell, Mass.....	71,614,907	56,773,140	13,854,735	987,032	100	1,328,313	18.81	18.81	549.60	14.00
47	Hartford, Conn.....	60,687,907	35,406,833	25,281,074	.....	75	1,238,971	20.42	15.32	670.60	13.69
48	Reading, Pa.....	49,038,755	49,038,755	(¹)	.....	75	735,581	15.00	11.25	563.14	8.45
49	Richmond, Va.....	82,217,031	43,280,826	38,936,205	.....	65	1,201,185	14.61	9.50	950.33	13.88
50	Nashville, Tenn.....	43,274,824	32,675,620	10,599,204	.....	75	649,122	15.00	11.25	516.71	7.75
51	Wilmington, Del.....	45,395,400	45,395,400	(¹)	.....	70	680,930	15.00	10.50	549.71	8.25
52	Trenton, N. J.....	39,436,450	33,295,275	6,141,175	.....	100	566,088	14.35	14.35	480.90	6.90
53	Camden, N. J.....	36,044,455	32,548,105	3,496,350	.....	100	519,040	14.40	14.40	440.23	6.34
54	Bridgeport, Conn.....	64,908,516	57,746,513	7,162,003	.....	100	907,661	13.98	13.98	812.90	11.37

¹ For territory covered by city government.
² Special property, business, and poll taxes.

³ For general property taxes.
⁴ Personal property included with real property.

TABLE 23.—ASSESSED VALUATION OF PROPERTY, ETC., BASIS OF ASSESSMENT, AND GENERAL PROPERTY TAXES LEVIED: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	VALUATION OF PROPERTY, ETC., ASSESSED FOR TAXATION. ¹			REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ²		GENERAL PROPERTY TAXES LEVIED FOR MUNICIPAL PURPOSES.			PER CAPITA—		
		Total.	Subject to general property taxes.		Subject to other taxes. ³	Real property.	Personal property.	Amount.	Rate ¹ per \$1,000 of—		Total assessed valuation. ¹	Tax levy for municipal purposes. ³
			Real property.	Personal property.					Assessed valuation.	Reported true value.		
55	Troy, N. Y.	\$54,144,166	\$51,195,739	\$2,948,427	100	100	\$834,931	\$15.42	\$15.42	\$712.53	10.99	
56	Lynn, Mass.	55,343,902	44,911,400	9,250,200	100	100	877,665	16.20	16.20	734.63	11.65	
57	Des Moines, Iowa.	10,032,600	12,476,960	3,555,640	25	25	1,071,521	66.83	16.71	219.84	14.69	
58	New Bedford, Mass.	63,608,351	39,499,700	22,469,450	100	100	1,064,585	17.98	17.98	883.72	14.79	
59	Oakland, Cal.	51,656,242	44,720,061	6,936,181	75	75	645,362	12.49	9.37	722.18	9.02	
60	Springfield, Mass.	78,868,057	62,145,950	15,569,370	80	80	1,034,085	13.31	10.65	1,107.03	14.51	
61	Lawrence, Mass.	44,125,839	34,322,525	9,204,200	100	100	636,988	14.63	14.63	643.69	9.29	
62	Somerville, Mass.	58,056,700	51,836,200	6,161,700	100	100	983,946	16.10	16.10	856.98	13.79	
63	Savannah, Ga.	41,851,342	27,199,472	14,651,870	75	75	606,844	14.50	10.88	633.86	9.19	
64	Hoboken, N. J.	36,287,200	33,851,600	2,435,600	67	67	547,937	15.10	10.12	564.81	8.53	
65	Peoria, Ill.	10,935,404	7,893,595	3,031,809	20	20	595,434	54.50	10.90	171.55	9.35	
66	Duluth, Minn.	28,278,447	22,283,055	5,995,392	40	33	704,133	24.90	9.53	452.12	11.26	
67	Evansville, Ind.	27,300,980	19,725,820	7,575,160	70	70	480,507	17.60	12.32	438.17	7.71	
68	Utica, N. Y.	32,428,514	28,240,435	4,188,079	80	50	546,917	16.87	12.52	521.40	8.79	
69	Manchester, N. H.	33,179,294	26,568,273	5,165,921	70	100	490,204	15.45	11.37	534.02	7.89	
70	San Antonio, Tex.	35,044,250	26,961,480	8,082,770	88	35	642,614	18.34	11.96	588.18	10.79	
71	Elizabeth, N. J.	21,699,400	18,743,150	2,951,250	80	100	493,097	22.72	18.18	368.83	8.38	
72	Yonkers, N. Y.	43,463,760	40,082,260	3,381,500	50	50	929,452	21.38	10.69	740.31	15.83	
73	Waterbury, Conn.	47,028,906	37,932,135	9,096,771	90	100	668,893	14.22	12.80	806.46	11.47	
74	Salt Lake City, Utah.	38,925,177	28,144,806	10,780,371	70	70	700,651	18.00	12.60	670.82	12.07	
75	Kansas City, Kans.	13,144,520	9,300,000	3,804,520	30	40	484,867	37.00	11.97	227.08	8.40	
76	Erie, Pa.	21,161,097	21,161,097	(⁴)	50	50	461,807	21.82	10.91	367.57	8.02	
77	Wilkesbarre, Pa.	18,580,442	18,580,442	(⁴)	40	-----	375,824	20.23	8.09	324.15	6.56	
78	Norfolk, Va.	31,934,030	26,533,830	5,380,200	67	40	542,879	17.00	10.79	563.59	9.58	
79	Charleston, S. C.	18,116,705	12,657,380	5,459,325	50	50	607,268	28.00	14.00	322.67	9.03	
80	Schenectady, N. Y.	24,359,070	22,769,470	1,589,600	66	100	461,934	18.96	12.80	447.02	8.48	
81	Houston, Tex.	34,742,081	26,940,748	7,801,333	67	50	694,842	20.00	12.45	637.84	12.76	
82	Harrisburg, Pa.	31,733,177	31,733,177	(⁴)	60	-----	473,765	14.93	8.96	588.97	8.79	
83	Portland, Me.	49,872,210	34,503,925	15,068,285	80	80	889,385	17.83	14.26	932.31	16.63	
84	Youngstown, Ohio.	24,055,550	16,751,400	7,304,150	50	50	658,089	23.20	11.60	480.33	11.14	

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$37,255,225	\$26,284,300	\$10,970,925	67	67	\$614,711	\$16.50	\$11.06	\$749.93	\$12.37
86	Holyoke, Mass.	41,051,080	30,705,150	9,835,790	100	100	614,196	15.15	15.15	836.26	12.51
87	Fort Wayne, Ind.	27,952,145	20,589,280	7,362,865	65	65	393,259	14.07	9.15	570.42	8.03
88	Tacoma, Wash.	22,494,406	18,491,267	3,993,139	80	80	469,330	20.87	16.70	463.29	9.67
89	Akron, Ohio.	22,644,670	16,207,570	6,437,100	60	60	586,497	25.90	15.54	471.10	12.20
90	Saginaw, Mich.	23,987,518	14,911,100	9,076,418	100	100	421,722	17.58	17.58	514.64	9.05
91	Brockton, Mass.	32,030,161	26,369,270	5,513,994	100	100	565,573	17.74	17.74	692.59	12.23
92	Lincoln, Nebr.	5,833,454	3,384,534	2,448,920	20	20	332,507	57.00	11.40	128.16	7.31
93	Covington, Ky.	21,263,525	17,745,050	3,518,475	75	50	372,112	17.50	12.12	469.21	8.21
94	Lancaster, Pa.	18,546,666	18,507,651	39,015	67	67	241,169	13.00	8.67	409.97	5.33
95	Spokane, Wash.	23,310,206	23,310,206	(⁴)	60	60	477,860	20.50	12.30	534.39	10.96
96	Birmingham, Ala.	22,095,376	18,922,761	1,174,980	60	60	200,977	10.00	6.00	508.98	4.63
97	Altoona, Pa.	18,701,968	18,701,968	(⁴)	75	75	299,231	16.00	12.00	438.13	7.01
98	Fawcett, R. I.	37,661,380	31,657,540	6,003,840	67	67	573,096	15.21	10.19	885.09	13.47
99	Binghamton, N. Y.	21,739,970	20,359,670	1,380,300	75	50	395,294	18.18	13.22	512.63	9.32
100	Augusta, Ga.	21,388,645	13,852,350	7,536,295	80	80	324,038	15.15	12.12	510.51	7.73
101	St. Paul, Ind.	18,875,240	12,448,200	6,427,040	65	65	355,903	18.86	12.26	451.80	8.52
102	Mobile, Ala.	17,818,822	11,684,252	6,134,570	60	50	256,329	13.50	6.75	430.15	6.19
103	Johnstown, Pa.	16,794,321	15,794,421	(⁴)	67	67	262,748	16.64	11.15	384.67	6.40
104	Dubuque, Iowa.	23,774,090	17,166,230	6,607,860	65	65	372,048	15.65	10.17	582.52	9.12
105	Springfield, Ohio.	19,647,787	12,961,550	6,686,237	67	100	372,561	18.75	14.31	481.60	9.13
106	Wheeling, W. Va.	30,199,325	22,484,077	7,716,248	67	67	311,053	10.30	6.90	743.42	7.66
107	McKeesport, Pa.	19,279,676	19,279,676	(⁴)	67	67	373,479	19.37	12.98	476.95	9.24
108	Bayonne, N. J.	16,755,554	15,224,242	1,531,312	67	100	417,504	24.91	16.69	415.21	10.35
109	Butte, Mont.	22,477,820	22,404,335	73,485	65	75	404,600	18.00	11.70	563.50	10.14
110	Allentown, Pa.	25,196,867	25,111,412	85,455	80	80	288,259	11.44	9.15	637.06	7.29
111	Sioux City, Iowa.	6,374,222	4,807,787	1,566,344	25	25	392,907	61.64	15.41	161.86	9.98
112	Terre Haute, Ind.	24,496,596	17,733,540	6,763,056	70	70	397,495	16.23	11.36	624.01	10.13
113	Topeka, Kans.	11,224,912	8,413,688	2,811,224	33	33	428,862	38.21	12.74	286.72	10.95
114	Davenport, Iowa.	18,069,840	10,780,105	7,289,735	45	45	380,632	21.62	9.73	464.66	10.05
115	Montgomery, Ala.	16,581,719	11,931,851	4,649,868	66	66	186,544	11.25	7.42	428.14	4.82
116	Quincy, Ill.	5,645,952	3,741,867	1,904,585	20	20	317,109	56.17	11.23	147.97	8.31
117	East St. Louis, Ill.	6,959,717	4,765,474	2,194,243	20	20	476,866	68.50	13.70	184.06	12.61
118	Haverhill, Mass.	26,588,913	21,223,440	5,364,910	100	100	405,020	15.69	15.69	705.29	10.74
119	Little Rock, Ark.	16,049,667	11,126,975	4,922,692	60	50	176,546	11.00	5.50	425.90	4.68

¹ For territory covered by city government.

² Special property, business, and poll taxes.

³ For general property taxes.

⁴ Personal property included with real property.

TABLE 23.—ASSESSED VALUATION OF PROPERTY, ETC., BASIS OF ASSESSMENT, AND GENERAL PROPERTY TAXES.
LEVIED: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	VALUATION OF PROPERTY, ETC., ASSESSED FOR TAXATION. ¹				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ^{1,2}		GENERAL PROPERTY TAXES LEVIED FOR MUNICIPAL PURPOSES.			PER CAPITA—	
		Total.	Subject to general property taxes.		Subject to other taxes. ³	Real property.	Personal property.	Amount.	Rate ¹ per \$1,000 of—		Total assessed valuation. ¹	Tax levy for municipal purposes. ³
			Real property.	Personal property.					Assessed valuation.	Reported true value.		
120	Springfield, Ill.....	\$7,312,188	\$5,071,716	\$2,240,472	.....	\$20	\$20	\$354,119	\$48.43	\$9.69	\$195.02	\$9.44
121	York, Pa.....	19,145,271	18,318,316	61,110	\$765,845	67	67	274,543	14.34	9.61	512.62	7.35
122	Salem, Mass.....	30,218,600	19,561,000	10,040,428	617,172	100	100	484,458	16.37	16.37	810.32	12.99
123	Malden, Mass.....	32,231,120	24,815,900	7,398,900	16,320	100	100	473,422	14.70	14.70	867.31	12.74
124	Chester, Pa.....	16,069,538	16,048,858	20,680	.....	67	.....	256,111	15.93	10.67	438.29	-6.99
125	Chelsea, Mass.....	24,417,929	21,984,050	2,329,450	104,429	100	100	433,213	17.82	17.82	666.34	11.82
126	Newton, Mass.....	63,934,645	48,396,000	15,478,675	59,970	100	100	1,018,832	15.95	15.95	1,767.18	28.16
127	Passaic, N. J.....	11,746,570	9,908,085	1,838,485	.....	55	55	246,217	20.96	11.53	327.43	6.86
128	Elmira, N. Y.....	17,670,060	16,820,130	849,930	.....	80	60	342,424	19.38	15.26	494.72	9.59
129	Atlantic City, N. J.....	46,749,900	43,238,110	3,511,790	.....	.....	.....	538,271	11.51	.....	1,311.65	15.10
130	Superior, Wis.....	13,556,988	11,866,947	1,690,041	.....	60	50	384,616	28.38	16.60	382.33	10.85
131	Knoxville, Tenn.....	14,455,003	11,661,300	2,793,703	.....	60	50	195,143	13.50	7.80	414.03	5.59
132	Newcastle, Pa.....	16,696,690	16,696,690	(⁴)	.....	60	60	305,548	18.30	10.98	490.92	8.98
133	Rockford, Ill.....	6,893,070	4,609,682	2,283,388	.....	20	20	273,530	39.68	7.94	202.79	8.05
134	Jacksonville, Fla.....	17,289,880	13,454,760	3,835,120	.....	75	75	276,149	15.97	11.98	509.64	8.14
135	South Omaha, Nebr....	18,733,228	12,239,540	6,493,688	.....	100	100	224,455	11.98	11.98	564.65	6.77
136	Fitchburg, Mass.....	24,747,613	19,669,070	4,697,334	381,209	100	100	429,683	17.63	17.63	756.28	13.13
137	Galveston, Tex.....	20,351,871	17,169,676	3,182,195	.....	67	75	376,506	18.50	12.39	624.04	11.64
138	Macon, Ga.....	16,922,686	10,343,046	6,579,640	.....	80	80	211,534	12.50	10.00	519.99	6.50
139	Canton, Ohio.....	14,237,150	10,218,580	4,018,570	.....	50	60	311,793	21.90	11.49	438.62	9.61
140	Joplin, Mo.....	4,903,854	3,165,500	1,738,354	.....	30	60	137,336	28.00	10.56	151.10	4.23
141	Auburn, N. Y.....	15,320,910	14,245,476	1,075,434	.....	70	70	307,605	20.08	14.06	477.42	9.59
142	Wichita, Kans.....	6,559,959	4,739,237	1,820,722	.....	34	34	257,669	39.28	13.36	205.92	8.09
143	Racine, Wis.....	17,757,890	14,562,960	3,194,930	.....	100	100	282,916	15.93	15.93	561.04	8.94
144	Woonsocket, R. I.....	17,073,350	14,299,550	2,773,800	.....	67	67	249,385	14.61	9.79	543.79	7.94
145	Joliet, Ill.....	3,807,555	2,754,513	1,053,042	.....	20	20	134,769	35.40	7.08	121.88	4.31
146	Taunton, Mass.....	21,604,190	15,896,495	4,786,815	920,880	100	100	392,670	18.98	18.98	697.34	12.67
147	Chattanooga, Tenn.....	15,239,380	11,049,538	4,189,842	.....	65	65	220,971	14.50	9.42	498.44	7.23
148	Sacramento, Cal.....	20,039,364	15,639,370	4,399,994	.....	50	34	387,267	19.33	8.71	658.28	12.72
149	Oshkosh, Wis.....	17,610,565	12,888,290	4,722,275	.....	100	100	274,376	15.58	15.58	584.76	9.11
150	La Crosse, Wis.....	18,075,247	13,158,294	4,916,953	.....	100	100	228,893	12.66	12.66	622.40	7.88
151	Council Bluffs, Iowa....	3,945,178	2,788,949	1,156,229	.....	20	25	287,012	72.75	14.55	155.65	11.32

¹ For territory covered by city government.

² Special property, business, and poll taxes.

³ For general property taxes.

⁴ Personal property included with real property.

TABLE 24.—PRINCIPAL CLASSES OF MUNICIPAL PAYMENTS,¹ TOTAL AND PER CAPITA: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	CORPORATE PAYMENTS.		PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES. ²		PAYMENTS FOR MUNICIPAL INVESTMENT AND MUNICIPAL INDUSTRIAL EXPENSES. ³		PAYMENTS FOR OUTLAYS. ⁴				PAYMENTS FOR DECREASE OF INDEBTEDNESS. ⁵	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Other than for municipal industries.		For municipal industries.		Total.	Per capita.
	Grand total.....	\$554,439,932	\$25.72	\$328,106,760	\$15.22	\$42,254,903	\$1.96	\$135,663,847	\$6.29	\$48,263,035	\$2.24	\$5,185,103	\$0.24
	Group I.....	358,417,002	30.42	206,573,304	17.58	27,982,364	2.38	89,232,742	7.60	35,707,278	3.04	2,211,335	0.19
	Group II.....	89,816,627	22.20	54,617,559	13.50	5,980,713	1.48	22,075,601	5.46	6,173,579	1.53	1,516,546	0.37
	Group III.....	62,496,333	19.46	39,485,362	12.29	4,616,177	1.44	14,627,922	4.55	3,684,315	1.15	629,412	0.20
	Group IV.....	43,709,970	17.13	27,430,475	10.75	3,675,649	1.44	9,727,582	3.81	2,697,863	1.06	827,810	0.32

GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1904.

1	New York, N. Y.....	\$167,060,171	\$42.97	\$87,456,936	\$22.49	\$12,504,022	\$3.22	\$42,743,065	\$10.99	\$25,848,337	\$6.65	.....	.....
2	Chicago, Ill.....	37,756,827	19.54	22,796,497	11.80	2,329,385	1.21	11,518,336	5.96	1,788,863	0.93	.....	.....
3	Philadelphia, Pa.....	34,347,719	24.67	20,836,529	14.96	4,467,544	3.21	5,970,130	4.29	3,390,331	2.43	.....	.....
4	St. Louis, Mo.....	18,535,242	29.67	10,856,458	17.38	1,290,949	2.07	4,620,151	7.40	539,227	0.86	\$1,294,715	\$2.07
5	Boston, Mass.....	29,377,600	49.92	18,371,722	31.22	3,110,962	5.29	7,168,397	12.18	933,633	1.59	.....	.....
6	Baltimore, Md.....	10,478,706	19.45	6,884,253	12.78	332,044	1.73	2,272,286	4.22	429,647	0.80	.....	.....
7	Cleveland, Ohio.....	10,036,033	23.58	5,008,215	13.39	611,179	1.44	3,175,914	7.46	660,868	1.55	.....	.....
8	Buffalo, N. Y.....	7,333,382	19.71	5,449,740	14.65	646,865	1.74	1,015,611	2.73	124,298	0.33	197,406	0.53
9	San Francisco, Cal.....	8,143,754	22.60	6,299,388	17.48	700	(*)	1,846,684	5.13	.....	.....	.....	.....
10	Pittsburg, Pa.....	8,952,157	25.37	5,356,319	15.18	532,715	1.51	2,113,941	5.99	236,440	0.67	719,214	2.04
11	Cincinnati, Ohio.....	9,457,827	27.70	5,334,174	15.62	861,754	2.52	2,201,637	6.45	1,072,189	3.14	.....	.....
12	Detroit, Mich.....	6,214,789	19.57	4,054,680	12.77	487,072	1.53	1,242,771	3.91	568,996	1.79	.....	.....
13	Milwaukee, Wis.....	5,315,466	17.24	3,717,867	12.06	179,306	0.58	1,359,283	4.41	114,449	0.37	.....	.....
14	New Orleans, La.....	5,404,829	17.71	3,460,586	11.34	27,927	0.09	1,984,536	6.50	.....	.....	.....	.....

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$11,547,254	\$38.74	\$6,721,750	\$22.55	\$173,266	\$0.58	\$3,196,361	\$10.72	\$1,495,060	\$5.02	.....	.....
16	Newark, N. J.....	6,571,602	24.08	3,601,946	13.20	724,461	2.65	2,016,776	7.39	279,187	1.02	.....	.....
17	Minneapolis, Minn.....	5,041,196	20.15	3,104,862	12.41	237,797	0.95	1,343,099	5.37	355,626	1.42	.....	.....
18	Jersey City, N. J.....	4,040,133	17.76	2,629,374	11.56	641,320	2.82	400,432	1.76	21,206	0.09	\$352,388	\$1.55
19	Louisville, Ky.....	4,082,101	18.62	2,456,752	11.21	310,091	1.41	1,086,355	4.96	233,398	1.06	.....	.....
20	Indianapolis, Ind.....	2,975,615	14.53	2,215,877	10.82	27,698	0.14	732,205	3.58	.....	.....	.....	.....
21	Providence, R. I.....	4,222,885	21.76	3,137,350	16.17	423,268	2.18	434,444	2.24	83,505	0.43	200,482	1.03
22	St. Paul, Minn.....	3,960,522	17.67	2,188,741	11.51	204,811	1.08	696,990	3.66	124,872	0.66	149,334	0.79
23	Rochester, N. Y.....	3,886,106	22.49	2,350,468	13.26	328,122	1.85	1,012,952	5.72	309,474	1.75	.....	.....
24	Kansas City, Mo.....	5,557,078	31.54	2,548,677	14.47	435,580	2.47	1,901,286	10.79	746,520	4.24	.....	.....
25	Toledo, Ohio.....	2,149,687	14.27	1,539,227	10.22	145,849	0.97	393,140	2.61	75,737	0.50	.....	.....
26	Denver, Colo.....	3,555,186	25.92	3,044,550	20.47	27,005	0.18	822,543	5.53	.....	.....	.....	.....
27	Albany, N. Y.....	3,615,200	25.74	1,717,856	12.41	395,409	2.82	1,312,728	9.35	198,107	1.41	.....	.....
28	Columbus, Ohio.....	3,511,664	25.30	1,358,743	9.79	299,073	2.15	746,438	5.38	600,005	4.32	508,129	3.66
29	Worcester, Mass.....	2,900,753	22.99	1,961,346	15.54	367,784	2.91	432,954	3.43	126,997	1.01	58,281	0.46
30	Los Angeles, Cal.....	4,008,966	40.55	2,300,552	19.00	182,146	1.50	1,646,249	13.60	846,816	6.99	.....	.....
31	Memphis, Tenn.....	1,806,639	15.38	1,140,012	9.71	289,849	2.47	308,644	2.63	107,799	0.92	.....	.....
32	Omaha, Nebr.....	1,961,617	16.77	1,683,019	14.38	2,921	0.02	290,654	2.49	.....	.....	.....	.....
33	New Haven, Conn.....	1,614,023	13.82	1,546,958	13.24	2,755	0.02	55,751	0.48	.....	.....	44,657	0.38
34	Syracuse, N. Y.....	2,722,920	23.60	1,844,283	15.99	257,279	2.23	424,083	3.68	15,866	0.14	183,044	1.59
35	St. Joseph, Mo.....	1,213,670	10.74	692,668	6.13	2,892	0.03	529,105	4.68	.....	.....	.....	.....
36	Seranton, Pa.....	1,440,480	12.82	1,003,577	8.93	1,031	0.01	416,127	3.70	.....	.....	20,231	0.18
37	Paterson, N. J.....	1,522,497	13.81	1,251,250	11.62	912	0.01	240,355	2.18	.....	.....	.....	.....
38	Fall River, Mass.....	1,940,206	18.38	1,378,043	13.05	185,215	1.75	330,812	3.13	46,997	0.45	.....	.....
39	Portland, Oreg.....	3,268,727	32.24	1,169,578	11.53	314,179	3.10	1,305,118	12.87	506,437	4.99	.....	.....

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$2,020,138	\$20.45	\$1,101,243	\$11.15	\$206,222	\$2.09	\$432,341	\$4.38	\$294,282	\$2.98	\$35,212	\$0.36
41	Albany, N. Y.....	1,759,595	18.13	1,229,590	12.67	173,874	1.79	322,024	3.32	45,000	0.46	.....	.....
42	Cambridge, Mass.....	2,701,250	28.04	1,688,669	17.53	249,055	2.59	755,925	7.85	21,852	0.23	.....	.....
43	Seattle, Wash.....	4,387,148	45.79	1,616,484	16.87	168,677	1.76	1,840,192	19.21	765,038	7.99	.....	.....
44	Grand Rapids, Mich.....	1,780,228	18.00	1,051,381	10.98	169,093	1.77	445,229	4.65	113,205	1.18	15,274	0.16
45	Dayton, Ohio.....	1,624,144	17.07	1,062,337	11.17	102,913	1.08	409,964	4.31	50,209	0.53	.....	.....
46	Lowell, Mass.....	1,799,273	18.95	1,455,311	15.33	159,292	1.68	195,795	2.06	16,326	0.17	9,984	0.11
47	Hartford, Conn.....	2,448,929	27.06	1,523,439	16.83	120,513	1.33	771,817	8.52	73,063	0.81	.....	.....
48	Reading, Pa.....	1,060,633	12.18	709,991	8.15	73,268	0.84	188,986	2.17	113,073	1.30	.....	.....
49	Richmond, Va.....	1,980,794	22.90	1,076,264	12.44	361,438	4.18	250,761	2.90	295,507	3.45	.....	.....
50	Nashville, Tenn.....	1,166,351	13.93	725,197	8.66	148,189	1.77	267,279	3.19	25,696	0.31	.....	.....
51	Wilmington, Del.....	909,626	11.02	652,410	7.90	79,238	0.96	87,590	1.06	80,546	0.98	10,402	0.13
52	Trenton, N. J.....	1,502,874	18.33	860,101	10.49	67,779	0.83	478,434	5.83	97,226	1.19	.....	.....
53	Camden, N. J.....	1,443,108	17.63	903,532	11.04	162,011	1.98	276,827	3.38	102,904	1.26	.....	.....
54	Bridgeport, Conn.....	1,250,996	15.67	926,126	11.60	1,465	0.02	319,512	4.00	.....	.....	3,937	0.05

¹ The sum of the amounts given in columns 3, 5, 7, 9, and 11 is the total of payments given in Table 4. This sum, less the service transfers and refunds included therein, and with deductions for amounts received from the sale of real property, is the amount given in column 1 of this table.

² For details, see Table 5.

³ For details, see Table 6.

⁴ For details, see Table 7.

⁵ "Net or corporate payments" shown in column 8 of Table 9.

⁶ Less than 1 cent.

TABLE 24.—PRINCIPAL CLASSES OF MUNICIPAL PAYMENTS,¹ TOTAL AND PER CAPITA: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CORPORATE PAYMENTS.		PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES. ²		PAYMENTS FOR MUNICIPAL INVESTMENT AND MUNICIPAL INDUSTRIAL EXPENSES. ³		PAYMENTS FOR OUTLAYS. ⁴				PAYMENTS FOR DECREASE OF INDEBTEDNESS. ⁵	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Other than for municipal industries.		For municipal industries.		Total.	Per capita.
55	Troy, N. Y.	\$1,372,966	\$18.07	\$966,795	\$12.72	\$124,829	\$1.64	\$78,071	\$1.03	\$144,964	\$1.91	\$60,297	\$0.79
56	Lynn, Mass.	1,455,751	19.32	997,980	13.25	228,597	3.03	134,498	1.79	100,344	1.33	2,566	0.03
57	Des Moines, Iowa.	1,482,737	20.33	885,742	12.15	14,123	0.19	583,162	8.00	.....	.....	.....	.....
58	New Bedford, Mass.	1,658,864	23.05	1,213,835	16.86	152,227	2.11	284,433	3.53	53,008	0.74	.....	.....
59	Oakland, Cal.	2,153,905	30.11	1,017,449	14.22	1,744	0.02	1,131,552	15.82	4,814	0.07	.....	.....
60	Springfield, Mass.	1,641,391	23.04	1,231,867	17.29	123,390	1.73	255,855	3.59	38,445	0.54	.....	.....
61	Lawrence, Mass.	1,150,798	16.79	825,319	12.04	103,250	1.51	107,844	1.57	11,476	0.17	112,629	1.64
62	Somerville, Mass.	1,386,187	20.46	1,062,510	15.68	102,903	1.52	148,027	2.19	23,249	0.34	58,486	0.86
63	Savannah, Ga.	896,511	13.58	587,246	8.89	97,021	1.47	219,205	3.32	12,999	0.20	64,456	0.98
64	Hoboken, N. J.	990,555	15.42	729,685	11.36	202,555	3.15	59,079	0.92	.....	.....	.....	.....
65	Peoria, Ill.	973,510	15.29	731,114	11.48	6,925	0.11	235,335	3.70	1,186	0.02	.....	.....
66	Duluth, Minn.	1,449,635	23.18	897,332	14.35	267,924	4.28	253,340	4.05	75,011	1.20	.....	.....
67	Evansville, Ind.	794,374	12.75	532,038	8.54	57,305	0.92	135,706	2.18	61,355	0.98	8,054	0.13
68	Utica, N. Y.	1,148,868	18.47	808,904	13.01	707	0.01	345,086	5.55	.....	.....	.....	.....
69	Manchester, N. H.	785,784	12.65	573,095	9.22	81,242	1.31	100,060	1.61	30,926	0.50	27,239	0.44
70	San Antonio, Tex.	713,761	11.98	632,471	10.62	10,884	0.18	98,858	1.66	.....	.....	.....	.....
71	Elizabeth, N. J.	724,882	12.32	576,285	9.80	1,066	0.02	94,591	1.61	.....	.....	53,035	0.90
72	Yonkers, N. Y.	1,645,247	28.02	1,060,552	18.06	160,804	2.74	238,859	4.07	214,361	3.65	.....	.....
73	Waterbury, Conn.	958,546	16.44	600,549	10.30	63,577	1.09	203,044	3.48	91,379	1.57	.....	.....
74	Salt Lake City, Utah.	1,243,725	21.43	822,169	14.17	99,289	1.71	257,722	4.44	56,049	0.98	12,518	0.22
75	Kansas City, Kans.	1,124,690	19.49	665,613	11.53	416	0.01	343,185	5.95	.....	.....	115,778	2.01
76	Erie, Pa.	840,556	14.60	454,539	7.90	87,824	1.53	223,321	3.88	75,065	1.30	.....	.....
77	Wilkesbarre, Pa.	491,831	8.58	433,898	7.57	1,873	0.03	21,626	0.38	.....	.....	34,545	0.60
78	Norfolk, Va.	1,306,544	23.06	808,784	14.27	133,049	2.35	190,266	3.36	178,087	3.14	.....	.....
79	Charleston, S. C.	682,301	12.15	647,162	11.53	4,369	0.08	27,780	0.49	.....	.....	5,000	0.09
80	Schenectady, N. Y.	1,197,767	21.98	536,754	9.85	69,129	1.27	529,321	9.71	80,957	1.49	.....	.....
81	Houston, Tex.	1,112,594	20.43	771,835	14.17	5,529	0.10	304,971	5.60	38,339	0.70	.....	.....
82	Harrisburg, Pa.	1,301,177	24.15	442,662	8.22	83,649	1.55	617,734	11.47	180,935	3.36	.....	.....
83	Portland, Me.	1,087,538	20.33	865,701	16.18	45,236	0.85	183,079	3.42	.....	.....	.....	.....
84	Youngstown, Ohio.	888,251	17.74	523,402	10.45	41,674	0.83	210,136	4.20	113,239	2.26	.....	.....

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$916,966	\$18.46	\$536,960	\$10.81	\$88,500	\$1.78	\$241,795	\$4.87	\$49,904	\$1.00	.....	.....
86	Holyoke, Mass.	1,132,797	23.07	725,275	14.77	217,352	4.43	66,193	1.35	103,516	2.11	\$83,201	\$1.69
87	Fort Wayne, Ind.	860,124	17.55	376,909	7.69	55,336	1.13	383,709	7.83	36,117	0.74	8,954	0.18
88	Tacoma, Wash.	1,139,018	23.47	616,253	12.70	213,752	4.40	230,859	4.76	119,290	2.46	.....	.....
89	Akron, Ohio.	883,577	18.38	569,975	11.86	1,887	0.04	300,227	6.25	12,659	0.26	.....	.....
90	Saginaw, Mich.	1,018,711	21.86	496,592	10.65	54,503	1.17	466,511	10.01	7,418	0.16	.....	.....
91	Brockton, Mass.	1,033,613	22.35	635,476	13.74	85,159	1.84	137,489	2.97	198,181	4.29	.....	.....
92	Lincoln, Nebr.	563,250	12.37	370,267	8.13	38,143	0.84	126,722	2.78	28,334	0.62	735	0.02
93	Covington, Ky.	656,010	14.48	376,141	8.30	124,422	2.75	123,231	2.72	9,637	0.21	23,879	0.53
94	Lancaster, Pa.	657,717	14.54	294,864	6.52	51,263	1.13	199,062	4.40	113,165	2.50	.....	.....
95	Spokane, Wash.	1,436,592	32.93	696,467	15.97	88,284	2.02	508,278	11.65	163,932	3.76	.....	.....
96	Birmingham, Ala.	704,056	16.22	510,965	11.77	6,927	0.16	203,674	4.69	3,923	0.09	.....	.....
97	Altoona, Pa.	554,202	12.98	318,675	7.47	39,490	0.93	151,941	3.56	44,103	1.03	.....	.....
98	Pawtucket, R. I.	877,417	20.62	624,831	14.68	114,846	2.70	123,809	2.91	30,200	0.71	.....	.....
99	Binghamton, N. Y.	639,197	15.07	462,451	10.90	55,417	1.31	67,876	1.60	50,847	1.20	3,143	0.07
100	Augusta, Ga.	521,587	12.45	307,783	7.35	106,799	2.55	102,748	2.45	16,680	0.40	.....	.....
101	South Bend, Ind.	652,327	15.61	347,755	8.32	47,845	1.15	214,128	5.13	43,112	1.03	.....	.....
102	Mobile, Ala.	665,227	16.06	328,320	7.93	75,732	1.83	254,501	6.14	11,569	0.28	.....	.....
103	Johnstown, Pa.	351,117	8.55	293,091	7.14	672	0.02	47,368	1.15	.....	.....	10,150	0.25
104	Dubuque, Iowa.	455,784	11.17	342,098	8.38	45,460	1.11	29,732	0.73	16,873	0.41	22,479	0.55
105	Springfield, Ohio.	710,241	17.41	410,173	10.05	50,235	1.23	226,607	5.55	23,329	0.57	.....	.....
106	Wheeling, W. Va.	801,058	19.72	426,785	10.51	265,830	6.54	50,812	1.25	60,303	1.48	.....	.....
107	McKeesport, Pa.	658,095	16.28	378,008	9.35	70,955	1.76	198,162	4.90	12,666	0.31	.....	.....
108	Bayonne, N. J.	859,773	21.31	439,836	10.90	155,311	3.85	175,500	4.35	62,379	1.55	33,600	0.83
109	Butte, Mont.	813,254	20.39	688,859	17.27	.....	.....	129,054	3.24	.....	.....	.....	.....
110	Allentown, Pa.	424,030	10.72	276,181	6.98	39,390	1.00	73,331	1.85	52,539	1.33	.....	.....
111	Sioux City, Iowa.	600,557	15.25	322,922	8.20	107,279	2.72	76,853	1.95	41,605	1.06	54,841	1.39
112	Terre Haute, Ind.	601,948	15.33	436,478	11.12	10,184	0.26	69,212	1.76	1,443	0.04	87,860	2.24
113	Topeka, Kans.	1,347,473	34.42	492,429	12.58	648	0.02	241,005	6.16	620,000	15.84	.....	.....
114	Davenport, Iowa.	685,255	17.62	439,863	11.31	773	0.02	245,903	6.32	.....	.....	.....	.....
115	Montgomery, Ala.	494,782	12.78	301,248	7.78	74,074	1.91	145,485	3.76	.....	.....	.....	.....
116	Quincy, Ill.	369,332	9.68	282,985	7.42	2,110	0.06	55,143	1.45	596	0.02	44,052	1.15
117	East St. Louis, Ill.	825,738	21.84	499,435	13.21	496	0.01	327,359	8.66	.....	.....	.....	.....
118	Haverhill, Mass.	673,144	17.86	565,225	14.99	60,972	1.62	46,462	1.23	10,631	0.28	.....	.....
119	Little Rock, Ark.	390,472	10.36	308,865	8.20	2,349	0.06	83,685	2.22	.....	.....	.....	.....
120	Springfield, Ill.	784,564	20.92	465,197	12.41	75,594	2.02	235,286	6.28	9,863	0.26	.....	.....
121	York, Pa.	566,336	15.16	293,509	7.86	150	0.01	273,467	7.32	.....	.....	.....	.....
122	Salem, Mass.	693,606	18.60	485,265	13.01	66,843	1.79	92,675	2.49	24,101	0.65	24,912	0.67
123	Malden, Mass.	642,495	17.29	532,267	14.32	102,210	2.75	61,628	1.66	21,835	0.59	4,377	0.12
124	Chester, Pa.	404,928	11.04	275,592	7.52	344	0.01	76,152	2.08	.....	.....	53,132	1.45

¹ The sum of the amounts given in columns 3, 5, 7, 9, and 11 is the total of payments given in Table 4. This sum, less the service transfers and refunds included therein, and with deductions for amounts received from the sale of real property, is the amount given in column 1 of this table.² For details, see Table 5.³ For details, see Table 6.⁴ For details, see Table 7.⁵ "Net or corporate payments" shown in column 8 of Table 9.⁶ Loss than 1 cent.

TABLE 24.—PRINCIPAL CLASSES OF MUNICIPAL PAYMENTS,¹ TOTAL AND PER CAPITA: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CORPORATE PAYMENTS.		PAYMENTS FOR GENERAL AND MUNICIPAL SERVICE EXPENSES. ²		PAYMENTS FOR MUNICIPAL INVESTMENT AND MUNICIPAL INDUSTRIAL EXPENSES. ³		PAYMENTS FOR OUTLAYS. ⁴				PAYMENTS FOR DECREASE OF INDEBTEDNESS. ⁵	
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Other than for municipal industries.		For municipal industries.		Total.	Per capita.
125	Chelsea, Mass.	\$663,702	\$18.11	\$487,998	\$13.32	\$61,952	\$1.69	\$98,685	\$2.69	\$3,578	\$0.10	\$34,755	\$0.95
126	Newton, Mass.	1,299,285	35.91	932,909	25.79	129,513	3.58	181,838	5.03	42,352	1.17	18,715	0.52
127	Passaic, N. J.	448,121	12.49	344,331	9.60			70,592	1.97			37,542	1.05
128	Elmira, N. Y.	432,161	12.10	345,588	9.62	8,893	0.25	31,317	0.88			48,425	1.36
129	Atlantic City, N. J.	959,693	26.93	631,768	17.73	118,510	3.33	143,696	4.03	69,093	1.94		
130	Superior, Wis.	631,485	17.81	345,067	9.73			252,736	7.13			34,429	0.97
131	Knoxville, Tenn.	374,268	10.72	308,765	8.84	1,256	0.04	64,222	1.84	100	(*)		
132	Newcastle, Pa.	413,790	12.17	306,053	9.00			96,074	2.82	11,833	0.35		
133	Rockford, Ill.	531,707	15.64	282,567	8.31	32,597	0.96	201,329	5.92	15,720	0.46		
134	Jacksonville, Fla.	562,817	16.59	325,493	9.59	121,295	3.58	93,847	2.77	71,401	2.10	8,457	0.25
135	South Omaha, Nebr.	414,335	12.49	331,928	10.00			91,885	2.77				
136	Fitchburg, Mass.	662,440	20.24	447,552	13.68	95,158	2.91	76,164	2.33	7,002	0.21	36,730	1.12
137	Galveston, Tex.	624,409	19.15	348,795	10.69	91,177	2.80	166,751	5.11	15,096	0.46	2,642	0.08
138	Macon, Ga.	311,040	9.56	239,022	7.34	8,672	0.27	41,693	1.28			43,561	1.34
139	Canton, Ohio.	594,034	18.30	335,200	10.33	51,130	1.58	108,612	3.35	99,274	3.06		
140	Joplin, Mo.	251,766	7.76	171,473	5.23	11,380	0.35	69,015	2.13	2,238	0.07		
141	Auburn, N. Y.	648,987	20.22	417,282	13.00	52,382	1.63	109,318	3.41	107,376	3.35		
142	Wichita, Kans.	459,815	14.43	303,868	9.54	1,502	0.05	154,893	4.86				
143	Racine, Wis.	412,437	13.03	294,100	9.29	7,131	0.23	112,851	3.57	1,796	0.06		
144	Woonsocket, R. I.	470,339	14.98	347,514	11.07	46,812	1.49	84,486	2.69	18,102	0.58		
145	Joliet, Ill.	535,144	17.13	374,637	11.99	32,803	1.05	27,387	0.88	24,253	0.78	77,669	2.49
146	Taunton, Mass.	638,253	20.60	402,882	13.00	124,307	4.01	69,384	2.24	55,483	1.79		
147	Chattanooga, Tenn.	384,232	12.57	326,934	10.69	609	0.02	62,689	2.05				
148	Sacramento, Cal.	697,832	22.92	449,325	14.76	45,257	1.49	100,608	3.30	119,282	3.92	2,200	0.07
149	Oshkosh, Wis.	339,809	11.28	260,905	8.66	1,999	0.07	67,675	2.25			9,246	0.31
150	La Crosse, Wis.	441,519	15.20	250,831	8.64	33,677	1.16	126,024	4.34	31,022	1.07		
151	Council Bluffs, Iowa	440,160	17.37	267,417	10.55	156	0.01	160,177	6.32	1,125	0.04	18,124	0.72

¹ The sum of the amounts given in columns 3, 5, 7, 9, and 11 is the total of payments given in Table 4. This sum, less the services transfers and refund included therein, and with deductions for amounts received from the sale of real property, is the amount given in column 1 of this table.

² For details, see Table 5.

³ For details, see Table 6.

⁴ For details, see Table 7.

⁵ "Net or corporate payments" shown in column 8 of Table 9.

* Less than 1 cent.

TABLE 25.—PRINCIPAL CLASSES OF MUNICIPAL RECEIPTS,¹ TOTAL AND PER CAPITA: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City number.	CITY OR MUNICIPALITY.	CORPORATE RECEIPTS.		RECEIPTS FROM GENERAL REVENUES. ²		RECEIPTS FROM COMMERCIAL REVENUES. ³						RECEIPTS FROM LOANS INCREASING INDEBTEDNESS. ⁴	
		Total.	Per capita.	Total.	Per capita.	Aggregate commercial revenues.		Municipal service income. ⁴		Municipal investment ⁵ and municipal industrial ⁶ income.		Total.	Per capita.
						Total.	Per capita.	Total.	Per capita.	Total.	Per capita.		
	Grand total.....	\$589,820,386	\$27.36	\$360,137,031	\$16.71	\$112,286,827	\$5.21	\$50,689,175	\$2.35	\$61,597,652	\$2.86	\$121,752,140	\$5.65
	Group I.....	385,120,360	32.78	221,239,474	18.83	67,425,387	5.73	27,908,468	2.37	39,516,919	3.36	99,406,753	8.46
	Group II.....	94,773,509	23.43	64,744,913	16.01	20,339,779	5.03	11,187,185	2.77	9,152,594	2.26	10,171,724	2.51
	Group III.....	63,698,225	19.82	42,796,939	13.33	14,688,523	4.57	7,266,018	2.26	7,422,505	2.31	6,610,284	2.06
	Group IV.....	46,258,292	18.12	31,855,705	12.28	9,833,138	3.85	4,327,504	1.70	5,505,634	2.16	5,563,379	2.18

GROUP I.—CITIES HAVING A POPULATION OF 300,000 AND OVER IN 1904.

1	New York, N. Y.....	\$173,825,089	\$44.71	\$90,225,445	\$23.21	\$22,288,123	\$5.73	\$8,614,051	\$2.22	\$13,674,072	\$3.52	\$62,133,992	\$15.95
2	Chicago, Ill.....	40,589,493	21.01	25,028,197	12.95	10,303,069	5.33	5,008,320	2.59	5,294,749	2.74	5,946,310	3.08
3	Philadelphia, Pa.....	46,331,701	33.27	22,723,596	16.32	8,456,739	6.07	2,197,758	1.58	6,258,981	4.50	15,161,820	10.89
4	St. Louis, Mo.....	18,506,415	29.63	12,119,845	19.40	6,437,551	10.31	3,876,353	6.21	2,561,198	4.10	.....	.....
5	Boston, Mass.....	29,478,936	50.09	20,669,533	35.12	4,708,007	8.00	1,534,826	2.61	3,173,181	5.39	4,408,857	7.49
6	Baltimore, Md.....	9,534,368	17.70	7,683,418	14.26	1,855,717	3.44	557,248	1.03	1,298,469	2.41	130,577	0.24
7	Cleveland, Ohio.....	10,715,162	25.17	6,113,928	14.36	2,604,119	6.12	1,332,866	3.13	1,271,253	2.99	2,211,337	5.20
8	Buffalo, N. Y.....	7,077,208	19.02	5,543,630	14.90	1,668,919	4.49	802,758	2.16	866,161	2.33	.....	.....
9	San Francisco, Cal.....	12,880,269	35.75	7,145,491	19.83	1,187,533	3.30	1,184,333	3.29	3,200	0.01	5,045,603	14.00
10	Pittsburg, Pa.....	8,300,921	23.78	6,412,422	18.17	1,985,829	5.63	735,301	2.08	1,250,528	3.54	.....	.....
11	Cincinnati, Ohio.....	10,265,706	30.07	4,426,164	12.96	3,061,915	8.97	781,016	2.29	2,280,899	6.68	2,789,693	8.17
12	Detroit, Mich.....	6,564,743	20.67	4,797,058	15.10	1,412,032	4.45	591,713	1.86	820,319	2.58	371,925	1.32
13	Milwaukee, Wis.....	5,611,120	18.20	4,210,230	13.65	1,045,591	3.39	513,658	1.67	531,933	1.73	407,632	1.37
14	New Orleans, La.....	5,349,229	17.53	4,140,497	13.57	410,243	1.34	178,267	0.58	231,976	0.76	799,007	2.62

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$11,662,498	\$39.13	\$10,390,251	\$34.86	\$953,629	\$3.20	\$551,574	\$1.85	\$402,055	\$1.35	\$365,409	\$1.23
16	Newark, N. J.....	7,585,027	27.79	3,724,698	13.65	1,757,054	6.44	859,641	3.15	897,413	3.29	2,114,939	7.75
17	Minneapolis, Minn.....	5,195,548	20.77	3,631,878	14.52	877,935	3.51	565,830	2.26	312,105	1.25	744,923	2.98
18	Jersey City, N. J.....	4,181,843	18.39	2,905,699	12.78	1,286,651	5.66	354,526	1.56	932,125	4.10	.....	.....
19	Louisville, Ky.....	4,364,635	19.91	3,103,149	14.16	1,003,028	4.58	417,132	1.90	585,896	2.67	272,846	1.24
20	Indianapolis, Ind.....	3,070,282	14.99	2,366,224	11.56	381,428	1.86	347,730	1.70	33,698	0.16	323,174	1.58
21	Providence, R. I.....	4,365,335	22.50	3,299,368	17.00	1,127,767	5.81	356,079	1.84	771,688	3.98	.....	.....
22	St. Paul, Minn.....	3,245,708	17.06	2,524,584	13.27	725,749	3.82	440,750	2.32	284,999	1.50	.....	.....
23	Rochester, N. Y.....	4,711,583	26.58	2,534,113	14.30	1,278,082	7.21	713,809	4.03	564,273	3.18	926,594	5.23
24	Kansas City, Mo.....	6,027,721	34.22	2,579,452	14.64	2,642,192	15.00	1,905,725	10.82	736,467	4.18	815,948	4.63
25	Toledo, Ohio.....	2,730,421	18.13	2,047,276	13.59	578,449	3.84	352,604	2.34	225,845	1.50	109,790	0.73
26	Denver, Colo.....	4,122,639	27.72	3,587,870	24.13	567,599	3.82	527,009	3.54	40,590	0.27	14,285	0.10
27	Allegany, Pa.....	3,818,746	27.19	2,062,571	14.68	794,952	5.66	365,947	2.61	429,005	3.05	961,969	6.85
28	Columbus, Ohio.....	2,399,509	17.29	1,823,812	13.14	576,598	4.15	293,704	2.12	282,894	2.04	.....	.....
29	Worcester, Mass.....	2,963,718	23.49	2,387,334	18.92	635,802	5.04	268,123	2.12	367,679	2.91	.....	.....
30	Los Angeles, Cal.....	5,956,992	49.20	2,688,984	22.21	1,742,577	14.39	968,904	8.00	773,673	6.39	1,564,654	12.92
31	Memphis, Tenn.....	2,020,905	17.21	1,411,068	12.01	433,104	3.69	58,751	0.50	374,353	3.19	215,349	1.83
32	Omaha, Nebr.....	2,450,595	20.95	1,995,983	17.07	210,400	1.80	194,816	1.67	15,584	0.13	244,212	2.09
33	New Haven, Conn.....	1,703,626	14.58	1,632,852	13.98	71,473	0.61	48,618	0.42	22,855	0.20	.....	.....
34	Syracuse, N. Y.....	2,630,067	22.80	1,982,278	17.18	681,755	5.91	399,869	3.47	281,886	2.44	.....	.....
35	St. Joseph, Mo.....	1,539,061	13.62	820,186	7.26	380,105	3.36	352,984	3.12	27,121	0.24	342,620	3.03
36	Scranton, Pa.....	1,217,811	10.84	1,053,894	9.38	165,421	1.47	151,988	1.35	13,433	0.12	.....	.....
37	Paterson, N. J.....	1,607,820	14.58	1,294,480	11.74	101,310	0.92	90,566	0.82	10,744	0.10	212,030	1.92
38	Fall River, Mass.....	2,116,622	20.05	1,503,886	14.24	307,372	2.91	42,994	0.41	264,378	2.50	306,568	2.90
39	Portland, Ore.....	3,084,797	30.42	1,393,523	13.74	1,059,347	10.45	557,512	5.50	501,835	4.95	636,415	6.28

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$1,703,141	\$17.24	\$1,236,913	\$12.52	\$515,115	\$5.21	\$272,738	\$2.76	\$242,377	\$2.45	.....	.....
41	Albany, N. Y.....	1,832,717	19.09	1,306,099	13.46	512,446	5.28	144,409	1.49	368,037	3.79	\$41,128	\$0.42
42	Cambridge, Mass.....	2,893,290	30.04	1,875,996	19.48	577,107	5.99	148,982	1.55	428,125	4.44	458,939	4.76
43	Seattle, Wash.....	4,767,544	49.76	1,620,788	16.92	1,823,829	19.04	1,359,952	14.20	463,877	4.84	1,326,724	13.85
44	Grand Rapids, Mich.....	1,578,037	16.49	1,072,571	11.21	519,040	5.42	307,378	3.21	211,662	2.21	.....	.....
45	Dayton, Ohio.....	1,518,956	15.97	1,212,060	12.74	292,288	3.07	149,198	1.57	143,090	1.50	15,062	0.16
46	Lowell, Mass.....	1,893,425	19.95	1,575,338	16.60	357,511	3.77	118,113	1.24	239,398	2.52	.....	.....
47	Hartford, Conn.....	2,746,507	30.35	1,719,023	19.00	436,158	4.82	144,952	1.60	291,206	3.22	615,950	6.81
48	Reading, Pa.....	1,103,811	12.70	801,011	9.20	233,646	2.68	11,977	0.14	221,669	2.55	99,180	1.14
49	Richmond, Va.....	2,005,989	23.19	1,379,211	15.94	581,196	6.72	87,143	1.01	494,053	5.71	54,397	0.63
50	Nashville, Tenn.....	1,593,136	16.63	922,200	11.01	229,922	2.75	28,901	0.35	201,021	2.40	241,080	2.88
51	Wilmington, Del.....	904,576	10.96	638,549	7.73	268,185	3.25	62,178	0.75	206,007	2.49	.....	.....
52	Trenton, N. J.....	1,466,223	17.88	801,507	9.77	290,882	3.55	130,174	1.59	160,708	1.96	374,784	4.57
53	Camden, N. J.....	1,500,804	18.33	871,640	10.65	258,856	3.16	53,556	0.65	205,300	2.51	371,895	4.54
54	Bridgeport, Conn.....	1,139,934	14.28	1,097,265	13.74	42,913	0.54	38,733	0.49	4,180	0.05	.....	.....

¹ The sum of the amounts given in columns 3, 5, and 11 is the total of receipts given in Table 4. This sum, less the service transfers and refunds included therein, is the amount given in column 1 of this table.² For details, see Table 10.³ For details, see Table 11.⁴ For details, see Tables 11 and 13.⁵ Net or corporate interest receipts. For details of all interest receipts, see Table 12.⁶ For details, see Table 14.⁷ "Net or corporate receipts" shown in column 8 of Table 9.

TABLE 25.—PRINCIPAL CLASSES OF MUNICIPAL RECEIPTS,¹ TOTAL AND PER CAPITA: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CORPORATE RECEIPTS.		RECEIPTS FROM GENERAL REVENUES. ²		RECEIPTS FROM COMMERCIAL REVENUES. ³						RECEIPTS FROM LOANS INCREASING INDEBTEDNESS. ⁷	
		Total.	Per capita.	Total.	Per capita.	Aggregate commercial revenues.		Municipal service income. ⁴		Municipal investment ⁵ and municipal industrial ⁶ income.		Total.	Per capita.
						Total.	Per capita.	Total.	Per capita.	Total.	Per capita.		
55	Troy, N. Y.....	\$1,269,375	\$16.70	\$1,046,550	\$13.77	\$226,981	\$2.99	\$87,044	\$1.15	\$139,937	\$1.84	.....	.....
56	Lynn, Mass.....	1,456,110	19.33	1,074,516	14.26	386,473	5.13	104,102	1.38	282,371	3.75	.....	.....
57	Des Moines, Iowa.....	1,484,548	20.36	1,114,378	15.28	367,751	5.04	349,469	4.79	18,282	0.25	\$2,690	\$0.04
58	New Bedford, Mass.....	1,818,035	25.26	1,223,577	17.00	286,794	3.98	84,185	1.17	202,609	2.81	323,489	4.49
59	Oakland, Cal.....	3,031,565	42.38	1,172,173	16.39	920,649	12.87	912,041	12.75	8,608	0.12	939,706	13.14
60	Springfield, Mass.....	1,763,788	24.76	1,288,351	18.08	433,780	6.09	148,765	2.09	285,015	4.00	50,546	0.71
61	Lawrence, Mass.....	1,002,513	14.62	815,500	11.90	196,731	2.87	65,288	0.95	131,443	1.92	.....	.....
62	Somerville, Mass.....	1,398,168	20.64	1,091,384	16.11	316,564	4.67	91,582	1.35	224,982	3.32	.....	.....
63	Savannah, Ga.....	946,531	14.34	708,084	10.72	244,259	3.70	103,490	1.57	140,769	2.13	.....	.....
64	Hoboken, N. J.....	837,521	13.04	614,983	9.57	223,224	3.47	24,938	0.39	198,286	3.09	1,045	0.02
65	Peoria, Ill.....	978,458	15.36	787,397	12.96	111,135	1.75	101,604	1.60	9,531	0.15	82,779	1.30
66	Duluth, Minn.....	1,404,726	22.46	958,917	15.33	478,142	7.64	205,214	3.28	272,928	4.36	17,769	0.28
67	Evansville, Ind.....	807,482	12.97	608,619	9.77	199,808	3.21	88,773	1.42	111,035	1.78	.....	.....
68	Utica, N. Y.....	1,056,150	16.98	764,000	12.28	181,989	2.93	160,422	2.58	21,567	0.35	118,987	1.91
69	Manchester, N. H.....	837,056	13.47	704,590	11.34	158,809	2.55	11,656	0.19	146,653	2.36	.....	.....
70	San Antonio, Tex.....	842,758	14.14	750,403	12.59	29,881	0.50	15,612	0.26	14,269	0.24	63,438	1.06
71	Elizabeth, N. J.....	763,687	13.08	677,966	11.52	92,039	1.56	87,296	1.48	4,743	0.08	.....	.....
72	Yonkers, N. Y.....	1,649,105	28.09	1,058,310	18.03	308,056	5.25	114,498	1.95	193,558	3.20	320,864	5.47
73	Waterbury, Conn.....	1,023,577	17.55	769,713	13.20	197,747	3.39	33,645	0.58	164,102	2.81	56,983	0.98
74	Salt Lake City, Utah.....	1,220,521	21.03	967,109	16.67	271,590	4.68	156,384	2.70	115,206	1.99	.....	.....
75	Kansas City, Kans.....	987,438	17.11	589,461	10.21	398,291	6.90	395,072	6.85	3,219	0.06	.....	.....
76	Erie, Pa.....	906,014	15.74	564,318	9.80	271,674	4.72	103,213	1.79	168,461	2.93	70,650	1.23
77	Wilkesbarre, Pa.....	481,049	8.39	471,373	8.22	9,992	0.17	9,377	0.16	615	0.01	.....	.....
78	Norfolk, Va.....	1,232,121	21.75	777,366	13.72	183,151	3.23	30,727	0.54	152,424	2.69	271,839	4.80
79	Charleston, S. C.....	842,287	15.00	816,394	14.54	25,897	0.46	12,728	0.23	13,169	0.23	.....	.....
80	Schenectady, N. Y.....	1,056,116	19.38	450,286	8.26	374,031	6.86	201,928	3.71	173,103	3.16	244,991	4.50
81	Houston, Tex.....	1,033,314	18.97	719,226	13.20	59,007	1.08	42,189	0.77	16,818	0.31	255,334	4.69
82	Harrisburg, Pa.....	1,105,831	20.52	578,899	10.74	413,940	7.68	274,497	5.09	139,448	2.59	113,073	2.10
83	Portland, Me.....	1,033,701	19.42	902,274	16.87	139,693	2.61	44,043	0.82	95,650	1.79	.....	.....
84	Youngstown, Ohio.....	916,961	18.31	600,831	12.00	241,851	4.83	147,852	2.95	93,999	1.88	76,912	1.54

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.....	\$1,026,298	\$20.66	\$763,969	\$15.38	\$144,358	\$2.91	\$14,820	\$0.30	\$129,538	\$2.61	\$119,337	\$2.40
86	Holyoke, Mass.....	1,111,721	22.65	733,241	14.94	441,593	9.00	31,993	0.65	409,600	8.34	.....	.....
87	Fort Wayne, Ind.....	795,844	16.24	498,263	10.17	298,800	6.10	215,488	4.40	83,312	1.70	.....	.....
88	Tacoma, Wash.....	1,266,842	26.10	717,901	14.79	543,201	11.19	206,310	4.25	338,891	6.94	48,248	0.99
89	Akron, Ohio.....	868,381	18.07	623,085	12.96	47,701	0.99	45,639	0.95	2,062	0.04	197,772	4.11
90	Saginaw, Mich.....	1,023,797	21.97	568,768	12.20	195,648	4.20	119,159	2.56	76,489	1.64	302,553	6.49
91	Brockton, Mass.....	1,133,335	24.51	653,604	14.13	258,150	5.58	137,246	2.97	120,904	2.61	243,476	5.26
92	Lincoln, Nebr.....	617,803	13.57	490,900	10.79	126,914	2.79	67,897	1.49	59,017	1.30	.....	.....
93	Covington, Ky.....	607,947	13.42	444,266	9.80	164,143	3.62	72,360	1.60	91,783	2.03	.....	.....
94	Lancaster, Pa.....	715,647	15.82	328,432	7.26	124,761	2.76	1,119	0.02	123,642	2.73	262,792	5.81
95	Spokane, Wash.....	1,572,474	36.05	724,659	16.61	472,767	10.84	238,826	5.48	233,941	5.36	380,980	8.73
96	Birmingham, Ala.....	926,507	21.34	454,498	10.47	267,638	6.17	257,621	5.93	10,017	0.23	226,813	5.22
97	Altoona, Pa.....	537,009	12.58	376,793	8.83	103,450	2.42	13,640	0.32	89,810	2.10	56,766	1.33
98	Pawtucket, R. I.....	1,104,307	25.95	626,608	14.80	287,356	6.75	44,265	1.04	243,091	5.71	214,394	5.04
99	Binghamton, N. Y.....	624,956	14.74	480,681	11.33	145,470	3.43	37,887	0.89	107,583	2.54	.....	.....
100	Augusta, Ga.....	550,354	13.14	363,010	8.66	176,793	4.22	51,373	1.23	125,420	2.99	24,258	0.58
101	South Bend, Ind.....	726,201	17.38	419,447	10.04	218,789	5.24	149,612	3.58	69,177	1.66	88,934	2.13
102	Mobile, Ala.....	831,774	20.08	388,591	9.38	117,271	2.83	20,632	0.50	96,639	2.33	336,657	8.13
103	Johnstown, Pa.....	361,631	8.81	352,473	8.58	9,280	0.23	8,637	0.21	643	0.02	.....	.....
104	Dubuque, Iowa.....	472,076	11.57	415,654	10.18	58,072	1.42	17,727	0.43	40,345	0.99	.....	.....
105	Springfield, Ohio.....	646,070	15.84	443,807	10.88	195,482	4.79	94,625	2.32	100,857	2.47	6,941	0.17
106	Wheeling, W. Va.....	796,677	19.61	395,694	9.74	341,116	8.40	9,064	0.22	332,052	8.17	70,788	1.74
107	McKeesport, Pa.....	699,302	17.30	388,179	9.60	205,818	5.09	129,094	3.19	76,724	1.90	105,651	2.61
108	Bayonne, N. J.....	927,334	22.98	601,557	14.91	333,722	8.27	151,037	3.74	182,685	4.53	.....	.....
109	Butte, Mont.....	745,122	18.68	658,614	16.51	71,082	1.78	71,082	1.78	.....	.....	20,554	0.52
110	Allentown, Pa.....	440,901	11.15	361,644	9.14	75,688	1.91	1,966	0.05	73,722	1.86	3,581	0.09
111	Sioux City, Iowa.....	626,449	15.91	528,605	13.42	97,968	2.49	40,509	1.03	57,459	1.46	.....	.....
112	Terre Haute, Ind.....	541,862	13.80	478,386	12.19	63,606	1.62	48,240	1.23	15,366	0.39	.....	.....
113	Topeka, Kans.....	1,264,086	32.29	416,101	10.63	82,322	2.10	77,906	1.99	4,416	0.11	766,748	19.59
114	Davenport, Iowa.....	787,068	20.24	534,445	13.74	156,263	4.02	150,416	3.87	5,847	0.15	96,906	2.49
115	Montgomery, Ala.....	779,951	20.14	286,656	7.40	128,058	3.31	52,717	1.36	75,341	1.95	374,955	9.68
116	Quincy, Ill.....	400,448	10.50	391,805	10.27	8,643	0.23	4,459	0.12	4,184	0.11	.....	.....
117	East St. Louis, Ill.....	995,942	26.34	617,496	16.33	70,808	1.87	70,596	1.87	212	0.01	308,924	8.17
118	Haverhill, Mass.....	718,120	19.05	525,831	13.95	178,539	4.34	50,470	1.34	128,069	3.40	19,808	0.53
119	Little Rock, Ark.....	388,636	10.31	273,499	7.26	54,953	1.46	49,516	1.31	5,437	0.14	65,474	1.74

¹The sum of the amounts given in columns 3, 5, and 11 is the total of receipts given in Table 4. This sum, less the service transfers and refunds included therein, is the amount given in column 1 of this table.

²For details, see Table 10.

³For details, see Table 11.

⁴For details, see Tables 11 and 13.

⁵Net or corporate interest receipts. For details of all interest receipts, see Table 12.

⁶For details, see Table 14.

⁷"Net or corporate receipts" shown in column 8 of Table 9.

TABLE 25.—PRINCIPAL CLASSES OF MUNICIPAL RECEIPTS,¹ TOTAL AND PER CAPITA: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	CORPORATE RECEIPTS.		RECEIPTS FROM GENERAL REVENUES. ²		RECEIPTS FROM COMMERCIAL REVENUES. ³						RECEIPTS FROM LOANS INCREASING INDEBTEDNESS. ⁷	
		Total. ⁴	Per capita.	Total.	Per capita.	Aggregate commercial revenues.		Municipal service income. ⁴		Municipal investment ⁵ and municipal industrial ⁶ income.		Total.	Per capita.
						Total.	Per capita.	Total.	Per capita.	Total.	Per capita.		
120	Springfield, Ill.	\$759,677	\$20.26	\$476,284	\$12.70	\$181,076	\$4.83	\$76,688	\$2.05	\$104,388	\$2.78	\$103,653	\$2.76
121	York, Pa.	401,694	10.76	336,630	9.01	19,920	0.53	4,051	0.11	15,869	0.42	45,174	1.21
122	Salem, Mass.	676,473	18.14	529,717	14.20	149,098	4.00	41,043	1.10	108,055	2.90		
123	Malden, Mass.	961,491	25.87	765,083	20.59	203,556	5.48	67,197	1.81	136,359	3.67		
124	Chester, Pa.	355,471	9.70	318,972	8.70	37,160	1.01	34,907	0.95	2,253	0.06		
125	Chelsea, Mass.	657,965	17.96	506,987	13.84	160,129	4.37	42,477	1.16	117,652	3.21		
126	Newton, Mass.	1,411,681	39.02	1,196,944	33.08	233,325	6.45	75,127	2.08	158,198	4.37		
127	Passaic, N. J.	452,100	12.60	350,105	9.76	101,995	2.84	100,777	2.81	1,218	0.03		
128	Elmira, N. Y.	433,417	12.13	396,830	11.11	38,294	1.07	25,459	0.71	12,835	0.36		
129	Atlantic City, N. J.	1,004,649	28.19	800,591	22.46	186,127	5.22	20,013	0.56	166,114	4.66	18,006	0.51
130	Superior, Wis.	571,453	16.12	425,757	12.01	145,993	4.12	144,248	4.07	1,745	0.05		
131	Knoxville, Tenn.	372,928	10.68	297,122	8.51	27,248	0.78	14,312	0.41	12,936	0.37	49,000	1.40
132	Newcastle, Pa.	458,562	13.48	331,746	9.75	61,818	1.82	59,171	1.74	2,647	0.08	65,244	1.92
133	Rockford, Ill.	536,227	15.78	335,759	9.88	125,596	3.69	69,097	2.03	56,499	1.66	75,539	2.22
134	Jacksonville, Fla.	563,800	16.62	364,690	10.75	261,540	7.71	30,574	0.90	230,966	6.81		
135	South Omaha, Nebr.	594,338	17.91	369,384	11.13	19,935	0.60	18,233	0.55	1,702	0.05	205,284	6.19
136	Fitchburg, Mass.	630,743	19.28	514,893	15.73	115,886	3.54	41,560	1.27	74,326	2.27		
137	Galveston, Tex.	733,345	22.49	554,972	17.02	178,398	5.47	44,450	1.36	133,948	4.11		
138	Macon, Ga.	312,923	9.62	274,872	8.45	38,944	1.20	27,507	0.85	11,437	0.35		
139	Canton, Ohio	751,818	23.16	454,239	13.99	108,451	3.34	39,445	1.22	69,006	2.13	189,364	5.83
140	Joplin, Mo.	304,680	9.39	198,900	6.13	77,851	2.40	57,388	1.77	20,463	0.63	28,844	0.89
141	Auburn, N. Y.	610,312	19.02	458,827	14.30	150,570	4.69	51,952	1.62	98,618	3.07	21,552	0.67
142	Wichita, Kans.	464,270	14.57	291,933	9.16	54,424	1.71	52,580	1.65	1,844	0.06	118,278	3.71
143	Racine, Wis.	409,340	12.93	346,625	10.95	55,069	1.74	46,066	1.46	9,003	0.28	11,962	0.38
144	Woonsocket, R. I.	561,936	17.90	283,841	9.04	133,143	4.24	42,085	1.34	91,058	2.90	171,375	5.46
145	Joliet, Ill.	565,790	18.11	494,184	15.82	73,045	2.34	52,057	1.67	20,988	0.67		
146	Taunton, Mass.	682,207	22.02	509,784	16.45	176,465	5.70	27,041	0.87	149,424	4.82	13,797	0.45
147	Chattanooga, Tenn.	404,647	13.24	359,124	11.75	31,547	1.03	30,733	1.01	814	0.03	20,314	0.66
148	Sacramento, Cal.	702,385	23.07	530,073	17.41	172,558	5.67	45,938	1.51	126,620	4.16		
149	Oshkosh, Wis.	352,610	11.71	325,247	10.80	27,616	0.92	20,931	0.70	6,685	0.22		
150	La Crosse, Wis.	494,577	17.03	303,431	10.45	110,194	3.79	60,808	2.09	49,386	1.70	82,693	2.85
151	Council Bluffs, Iowa	431,911	17.04	321,977	12.70	109,944	4.34	109,641	4.33	303	0.01		

¹ The sum of the amounts given in columns 3, 5, and 11 is the total of receipts given in Table 4. This sum, less the service transfers and refunds included therein, is the amount given in column 1 of this table.² For details, see Table 10.³ For details, see Table 11.⁴ For details, see Tables 11 and 13.⁵ Net or corporate interest receipts. For details of all interest receipts, see Table 12.⁶ For details, see Table 14.⁷ "Net or corporate receipts" shown in column 8 of Table 9.

TABLE 26.—PAYMENTS FOR SPECIFIED EXPENSES

[For a list of the cities in each state arranged alphabetically]

City number.	CITY OR MUNICIPALITY.	PAYMENTS FOR EXPENSES ¹ AND OUTLAYS ² OF SPECIFIED GROUPS OF DEPARTMENTS, OFFICES, AND ACCOUNTS.													
		Expenses for general government.		Expenses for protection of life and property.						For health conservation and sanitation.					
				Police department.		Fire department.		All other.		Expenses.				Outlays.	
										For health conservation.		For sanitation.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
Grand total	\$29,070,644	\$1.35	\$42,178,624	\$1.96	\$30,652,152	\$1.42	\$5,614,280	\$0.26	\$4,718,966	\$0.22	\$23,513,222	\$1.09	\$20,444,188	\$0.95	
Group I	20,303,410	1.73	29,875,342	2.54	17,416,138	1.48	4,568,620	0.39	3,065,711	0.26	16,466,077	1.40	12,230,553	1.04	
Group II	3,954,774	0.98	5,943,266	1.47	5,825,876	1.44	611,876	0.15	680,775	0.17	3,233,515	0.80	4,031,270	1.00	
Group III	2,905,449	0.91	3,867,963	1.20	4,154,008	1.29	274,707	0.09	553,892	0.17	2,486,983	0.77	2,363,083	0.73	
Group IV	1,907,011	0.75	2,492,053	0.98	3,256,130	1.28	159,077	0.06	418,588	0.16	1,326,647	0.52	1,819,282	0.71	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.	\$8,800,481	\$2.26	\$12,878,833	\$3.31	\$6,438,426	\$1.66	\$2,517,337	\$0.65	\$1,446,017	\$0.37	\$7,024,233	\$1.81	\$2,990,100	\$0.77
2	Chicago, Ill.	1,841,830	0.95	3,671,702	1.90	1,878,308	0.97	432,095	0.22	151,323	0.08	1,610,009	0.83	1,780,352	0.92
3	Philadelphia, Pa.	2,495,065	1.79	3,439,343	2.47	1,377,247	0.99	624,552	0.45	533,510	0.38	1,625,196	1.17	743,610	0.53
4	St. Louis, Mo.	1,281,974	2.05	1,953,469	3.13	882,508	1.41	146,185	0.23	163,661	0.26	1,176,267	1.88	511,093	0.82
5	Boston, Mass.	2,167,083	3.68	1,894,995	3.22	1,333,087	2.27	273,837	0.47	193,408	0.33	1,641,134	2.79	2,364,574	4.02
6	Baltimore, Md.	712,811	1.32	1,084,803	2.01	548,550	1.02	53,430	0.10	107,490	0.20	478,077	0.89	56,983	0.11
7	Cleveland, Ohio.	292,615	0.66	578,994	1.36	606,071	1.42	44,960	0.11	52,837	0.12	303,135	0.71	1,099,689	2.58
8	Buffalo, N. Y.	335,385	0.90	829,573	2.23	751,206	2.02	27,017	0.07	35,863	0.10	394,488	0.87	137,550	0.37
9	San Francisco, Cal.	900,347	2.50	1,047,053	2.91	943,603	2.62	168,312	0.47	68,408	0.19	350,627	0.97	77,705	0.22
10	Pittsburg, Pa.	257,116	0.73	627,256	1.78	599,802	1.70	107,073	0.30	103,162	0.29	507,939	1.44	122,859	0.35
11	Cincinnati, Ohio.	330,430	0.97	632,865	1.85	515,857	1.51	45,020	0.13	58,338	0.17	346,889	1.02	325,364	0.95
12	Detroit, Mich.	311,445	0.98	602,960	1.80	620,343	1.95	19,043	0.06	33,548	0.11	323,034	1.02	183,445	0.58
13	Milwaukee, Wis.	228,033	0.73	388,601	1.26	521,663	1.69	21,894	0.07	54,200	0.18	480,570	1.56	288,960	0.77
14	New Orleans, La.	349,895	1.15	244,895	0.80	399,473	1.31	87,265	0.29	63,946	0.21	263,879	0.86	1,598,269	5.24

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.	\$376,996	\$1.26	\$932,480	\$3.13	\$408,203	\$1.37	\$196,863	\$0.66	\$70,059	\$0.24	\$480,443	\$1.61	\$985,222	\$3.31
16	Newark, N. J.	277,921	1.02	519,977	1.91	388,401	1.42	17,781	0.07	77,071	0.28	260,661	0.95	268,137	0.98
17	Minneapolis, Minn.	183,766	0.73	245,057	0.98	363,382	1.45	33,815	0.14	35,557	0.14	139,259	0.56	301,034	1.20
18	Jersey City, N. J.	232,552	1.02	442,982	1.95	241,401	1.06	10,942	0.05	12,377	0.05	89,990	0.40	65,122	0.29
19	Louisville, Ky.	154,646	0.71	290,145	1.32	293,924	1.34	19,431	0.09	21,952	0.10	159,674	0.73	18,328	0.08
20	Indianapolis, Ind.	63,793	0.31	177,667	0.87	363,868	1.78	9,331	0.05	19,903	0.10	137,788	0.67	28,446	0.14
21	Providence, R. I.	190,388	0.98	403,522	2.08	378,748	1.95	26,656	0.14	35,044	0.18	211,711	1.09	159,120	0.82
22	St. Paul, Minn.	116,397	0.61	187,243	0.98	203,399	1.07	23,894	0.13	22,964	0.12	123,798	0.65	127,434	0.67
23	Rochester, N. Y.	205,643	1.16	241,737	1.36	283,131	1.60	24,923	0.14	31,804	0.18	247,826	1.40	62,634	0.35
24	Kansas City, Mo.	250,099	1.42	333,248	1.89	275,658	1.56	21,069	0.12	31,554	0.18	120,489	0.68	514,970	2.92
25	Toledo, Ohio.	132,730	0.88	148,694	0.99	175,724	1.17	4,564	0.03	25,442	0.17	73,964	0.49	53,191	0.35
26	Denver, Colo.	518,178	3.48	205,992	1.39	276,027	1.86	63,285	0.43	40,879	0.27	93,340	0.63	41,832	0.28
27	Allegheny, Pa.	86,767	0.62	185,243	1.32	180,690	1.29	20,496	0.15	35,324	0.25	119,483	0.85	52,897	0.38
28	Columbus, Ohio.	119,096	0.86	132,072	0.95	208,055	1.50	8,055	0.06	26,127	0.19	45,660	0.33	426,900	3.08
29	Worcester, Mass.	92,756	0.74	164,827	1.31	214,486	1.70	5,981	0.05	29,666	0.24	177,306	1.41	91,161	0.72
30	Los Angeles, Cal.	180,829	1.49	233,216	1.93	170,989	1.41	43,496	0.36	39,188	0.32	98,506	0.81	226,072	1.87
31	Memphis, Tenn.	35,063	0.30	117,328	1.00	175,639	1.50	11,303	0.10	25,344	0.22	78,052	0.66	83,646	0.71
32	Omaha, Nebr.	138,649	1.19	112,386	0.96	192,374	1.64	18,652	0.16	9,610	0.08	59,906	0.51	72,320	0.62
33	New Haven, Conn.	112,637	0.96	206,725	1.77	162,551	1.39	6,323	0.05	9,897	0.08	71,542	0.61	10,184	0.09
34	Syracuse, N. Y.	157,055	1.36	150,201	1.30	203,387	1.76	22,071	0.19	22,978	0.20	148,681	1.29	132,590	1.15
35	St. Joseph, Mo.	48,636	0.43	72,759	0.64	105,161	0.93	3,805	0.03	6,362	0.06	27,464	0.24	22,639	0.20
36	Scranton, Pa.	72,900	0.65	67,036	0.60	93,527	0.83	8,812	0.08	8,961	0.08	34,058	0.30	93,982	0.84
37	Paterson, N. J.	67,375	0.61	132,551	1.20	183,270	1.66	2,006	0.02	10,717	0.10	76,432	0.69	30,382	0.28
38	Fall River, Mass.	77,266	0.73	146,558	1.39	145,390	1.38	2,357	0.02	24,036	0.23	73,555	0.70	103,525	0.98
39	Portland, Oreg.	62,636	0.62	93,620	0.92	138,491	1.37	6,025	0.06	7,959	0.08	83,927	0.83	59,502	0.59

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.	\$75,141	\$0.76	\$158,244	\$1.60	\$132,269	\$1.34	\$6,826	\$0.07	\$19,284	\$0.20	\$111,195	\$1.13	\$169,538	\$1.72
41	Albany, N. Y.	142,382	1.47	158,497	1.63	158,997	1.64	11,245	0.12	12,586	0.13	57,560	0.59	36,595	0.38
42	Cambridge, Mass.	115,222	1.20	143,226	1.49	96,516	1.00	16,703	0.17	34,175	0.35	138,790	1.44	104,837	1.09
43	Seattle, Wash.	124,485	1.30	114,853	1.20	133,802	1.40	9,089	0.09	22,147	0.23	46,940	0.49	243,911	2.55
44	Grand Rapids, Mich.	105,765	1.10	97,178	1.02	137,184	1.43	5,802	0.06	14,132	0.15	49,061	0.51	32,116	0.34
45	Dayton, Ohio.	85,159	0.90	108,636	1.14	105,154	1.11	6,353	0.07	26,109	0.27	79,709	0.84	30,527	0.32
46	Lowell, Mass.	119,546	1.26	145,642	1.53	136,475	1.44	4,316	0.05	15,121	0.16	99,659	1.05	115,990	1.22
47	Hartford, Conn.	94,425	1.04	132,813	1.47	156,914	1.73	8,310	0.09	13,456	0.15	90,225	1.00	85,790	0.95
48	Reading, Pa.	55,511	0.64	56,323	0.65	58,671	0.67	3,289	0.04	4,605	0.05	71,625	0.82	401	(⁶)
49	Richmond, Va.	98,671	1.14	103,847	1.20	105,340	1.22	8,089	0.09	8,197	0.09	85,620	0.99	68,565	0.79
50	Nashville, Tenn.	46,924	0.56	98,604	1.18	97,881	1.17	4,317	0.05	15,490	0.18	43,847	0.52	129,571	1.55
51	Wilmington, Del.	37,802	0.46	94,800	1.15	44,962	0.54	5,806	0.07	7,262	0.09	51,065	0.62	50,091	0.61
52	Trenton, N. J.	52,212	0.64	93,489	1.14	83,429	1.02	3,506	0.04	16,741	0.20	53,437	0.65	177,857	2.17
53	Camden, N. J.	58,464	0.71	104,855	1.28	93,986	1.15	2,734	0.03	11,960	0.15	32,943	0.40	16,177	0.20
54	Bridgeport, Conn.	64,002	0.80	75,932	0.95	96,375	1.21	3,912	0.05	5,419	0.07	64,745	0.81	30,166	0.38

¹Included in the column of "payments for general and municipal service expenses," in Table 24. For details, see Table 5.²Included in the column of "payments for outlays other than for municipal industries," in Table 24. For details, see Table 7.

AND OUTLAYS, TOTAL AND PER CAPITA: 1904.

and the number assigned to each, see page 37.]

PAYMENTS FOR EXPENSES ¹ AND OUTLAYS ² OF SPECIFIED GROUPS OF DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												NET OR CORPORATE INTEREST PAY- MENTS. ⁴		City num- ber.
For highways.				Expenses for char- ities and corrections.		For recreation.				Miscellaneous expenses. ³				
Expenses.		Outlays.				Expenses.		Outlays.						
Total.	Per capita.	Total.	Per capita.			Total.	Per capita.	Total.	Per capita.					
\$36,513,517	\$1.69	\$65,986,742	\$3.06	\$19,116,208	\$0.89	\$8,478,697	\$0.39	\$10,008,082	\$0.46	\$37,222,994	\$1.73	\$47,942,535	\$2.22	
18,743,815	1.00	41,859,667	3.56	13,301,955	1.13	5,973,433	0.51	7,944,087	0.68	21,886,069	1.86	29,150,914	2.48	
7,873,281	1.95	11,162,092	2.76	3,000,886	0.74	1,340,688	0.33	1,311,380	0.32	6,311,526	1.56	8,012,616	1.98	
5,707,033	1.78	8,383,221	2.61	1,814,447	0.56	811,983	0.25	453,415	0.14	5,360,553	1.67	6,315,413	1.97	
4,189,388	1.64	4,581,762	1.80	998,920	0.39	352,593	0.14	299,200	0.12	3,664,816	1.44	4,463,592	1.75	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

\$5,279,457	\$1.36	\$20,492,843	\$5.27	\$6,699,543	\$1.72	\$1,649,921	\$0.42	\$2,807,140	\$0.72	\$9,848,233	\$2.53	\$14,151,125	\$3.64	1
1,584,718	0.82	4,726,463	2.45	354,242	0.18	1,338,037	0.69	2,957,017	1.52	2,404,096	1.24	2,208,973	1.14	2
2,643,217	1.90	3,600,511	2.59	1,419,705	1.02	642,090	0.46	463,057	0.33	1,029,460	0.74	1,862,616	1.34	3
1,436,909	2.30	2,798,366	4.48	752,598	1.20	185,702	0.31	24,327	0.05	749,940	1.20	1,828,351	1.49	4
2,344,902	3.98	1,827,844	3.11	1,774,188	3.01	685,726	1.17	492,422	0.84	2,104,941	3.58	3,797,016	6.45	5
843,937	1.57	1,915,481	3.56	484,386	0.90	241,270	0.45	56,217	0.10	781,068	1.45	1,108,469	2.06	6
698,757	1.64	893,048	2.10	292,210	0.69	150,010	0.35	156,047	0.37	835,981	1.96	829,356	1.95	7
761,136	2.05	738,727	1.99	132,592	0.36	175,288	0.47	2,940	0.01	600,302	1.61	731,833	1.97	8
506,735	1.41	739,260	2.05	484,409	1.34	349,339	0.97	525,247	1.46	94,938	0.26	830,031	0.09	9
703,588	1.99	1,233,619	3.50	139,270	0.39	176,499	0.50	208,853	0.59	700,234	1.98	791,110	2.24	10
579,462	1.70	1,123,962	3.29	470,971	1.38	50,235	0.15	109,449	0.32	1,146,853	3.36	1,278,050	3.74	11
354,258	1.12	755,960	2.38	134,196	0.40	194,024	0.61	71,067	0.22	325,324	1.02	267,552	0.84	12
592,186	1.92	771,900	2.50	19,097	0.06	81,555	0.26	75,083	0.24	347,816	1.13	341,006	1.11	13
414,553	1.36	241,737	0.79	144,548	0.47	43,737	0.14	6,221	0.02	916,913	3.00	885,488	2.90	14

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

\$923,644	\$3.10	\$1,588,252	\$5.33	\$923,038	\$3.10	\$171,490	\$0.68	\$15,290	\$0.05	\$596,244	\$2.00	\$472,265	\$1.58	15
330,248	1.21	955,298	3.50	221,859	0.81	27,079	0.10	208	(⁵)	285,337	1.05	692,915	2.54	16
588,262	2.35	492,070	1.97	99,787	0.40	84,536	0.34	306,995	1.23	183,458	1.14	339,765	1.36	17
304,641	1.34	73,917	0.32	49,916	0.22	16,714	0.07	42,855	0.19	565,796	2.49	825,953	3.63	18
284,266	1.30	693,084	2.71	181,247	0.83	82,084	0.37	341,101	1.56	408,786	1.86	435,384	1.99	19
352,072	1.72	280,921	1.37	66,535	0.32	71,789	0.35	38,825	0.19	211,212	1.03	196,766	0.96	20
595,770	3.07	136,598	0.70	105,726	0.54	60,111	0.31	61,741	0.32	288,898	1.49	510,664	2.63	21
366,715	1.93	313,722	1.65	50,023	0.27	107,479	0.56	37,622	0.20	329,203	1.73	410,445	2.16	22
445,180	2.53	473,245	2.67	95,349	0.54	55,002	0.21	44,942	0.25	144,535	0.82	233,487	1.32	23
234,717	1.33	902,582	5.12	69,759	0.40	114,372	0.65	233,312	1.32	242,218	1.37	360,429	2.05	24
198,493	1.32	291,632	1.94	32,470	0.22	35,841	0.24	748	(⁵)	264,086	1.75	250,684	1.66	25
325,410	2.19	587,668	3.95	207,819	1.40	108,287	0.73	36,158	0.24	277,041	1.86	180,350	1.21	26
218,512	1.56	1,077,895	7.07	82,060	0.58	71,734	0.51	6,030	0.04	222,144	1.58	286,889	2.04	27
150,697	1.09	253,027	1.82	32,432	0.23	9,499	0.07	415	(⁵)	133,090	0.96	261,850	1.89	28
316,549	2.61	184,816	1.07	194,616	1.54	27,893	0.22	-----	-----	90,927	0.72	239,765	1.90	29
598,207	4.94	874,919	7.23	11,980	0.10	94,480	0.78	45,400	0.37	127,363	1.05	169,669	1.40	30
165,959	1.41	137,117	1.17	37,021	0.32	39,096	0.33	10,303	0.09	266,682	2.27	382,316	3.26	31
255,364	2.18	127,185	1.09	1,968	0.02	25,831	0.22	6,398	0.05	422,425	3.61	338,875	2.90	32
228,239	1.95	30,513	0.26	91,738	0.79	30,192	0.26	8,033	0.07	163,211	1.40	139,281	1.19	33
243,102	2.11	230,858	2.00	110,877	0.96	31,626	0.27	500	(⁵)	265,714	2.30	326,855	2.83	34
94,070	0.83	377,646	3.34	14,861	0.13	8,067	0.07	6,280	0.06	85,662	0.76	79,730	0.71	35
128,933	1.15	120,194	1.07	98,616	0.88	6,045	0.05	-----	-----	78,428	0.70	77,314	0.69	36
131,574	1.19	12,866	0.12	78,963	0.72	20,148	0.18	5,581	0.05	218,968	1.99	202,144	1.83	37
216,025	2.05	131,026	1.24	140,626	1.33	8,460	0.08	62,645	0.59	148,000	1.40	238,082	2.25	38
173,632	1.71	965,071	9.52	-----	-----	32,813	0.32	-----	-----	192,098	1.89	360,719	3.56	39

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

\$212,230	\$2.15	\$100,926	\$1.02	\$71,850	\$0.73	\$22,672	\$0.23	\$91,639	\$0.93	\$79,107	\$0.80	\$131,680	\$1.33	40
139,711	1.44	187,264	1.93	45,661	0.47	65,504	0.67	47,682	0.49	108,613	1.12	158,455	1.63	41
231,534	2.40	541,590	5.62	78,562	0.82	49,964	0.52	21,586	0.22	270,527	2.81	401,804	4.17	42
248,903	2.60	1,285,529	13.42	6,041	0.06	47,836	0.50	18,671	0.19	416,450	4.35	443,696	4.63	43
112,328	1.17	379,004	3.96	24,585	0.26	29,677	0.31	253	(⁵)	50,901	0.53	98,383	1.03	44
108,810	1.14	333,399	3.50	68,075	0.72	6,058	0.06	-----	-----	125,119	1.32	144,214	1.52	45
242,010	2.55	68,949	0.73	160,560	1.69	17,736	0.19	-----	-----	162,513	1.33	162,516	1.71	46
211,896	2.34	613,991	6.78	112,694	1.25	46,048	0.61	-----	-----	196,539	2.17	212,184	2.34	47
129,143	1.48	26,088	0.29	-----	-----	10,205	0.12	8,257	0.09	68,940	0.79	62,727	0.72	48
148,735	1.72	123,733	1.43	48,397	0.56	36,457	0.42	13,159	0.15	241,280	2.79	322,442	3.73	49
92,630	1.11	119,228	1.42	27,652	0.33	3,787	0.05	3,713	0.04	98,086	1.17	163,445	2.01	50
82,424	1.00	28,338	0.34	1,691	0.02	14,497	0.18	5,618	0.07	81,666	0.99	86,925	1.05	51
85,484	1.04	232,310	2.83	27,912	0.34	16,240	0.20	841	0.01	177,104	2.16	186,909	2.21	52
115,720	1.41	12,377	0.15	11,484	0.14	3,686	0.05	81,065	0.99	103,269	1.28	137,737	1.68	53
142,204	1.78	150,074	1.88	63,904	0.80	24,764	0.31	-----	-----	71,509	0.98	62,361	0.78	54

¹ Including general and municipal service expenses for interest, given in Table 5.
² For details of all interest payments, see Table 8.

³ Excess of accrued interest receipts of interest payments.
⁴ Less than 1 cent.

TABLE 26.—PAYMENTS FOR SPECIFIED EXPENSES AND

[For a list of the cities in each state arranged alphabetically]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAYMENTS FOR EXPENSES ¹ AND OUTLAYS ² OF SPECIFIED GROUPS OF DEPARTMENTS, OFFICES, AND ACCOUNTS.													
		Expenses for general govern- ment.		Expenses for protection of life and property.						For health conservation and sanitation.					
				Police depart- ment.		Fire department.		All other.		Expenses.				Outlays.	
										For health con- servation.		For sanitation.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
55	Troy, N. Y.	\$85,757	\$1.13	\$113,549	\$1.49	\$72,161	\$0.95	\$10,654	\$0.14	\$12,473	\$0.16	\$124,015	\$1.63	\$4,515	\$0.06
56	Lynn, Mass.	62,022	0.82	92,616	1.23	99,724	1.32	11,139	0.15	19,323	0.26	65,918	0.87	46,177	0.61
57	Des Moines, Iowa.	39,618	0.54	67,183	0.92	128,918	1.77	6,147	0.08	7,750	0.11	29,109	0.40	83,664	1.15
58	New Bedford, Mass.	103,073	1.43	125,268	1.74	86,828	1.21	10,204	0.14	13,655	0.19	84,418	1.17	62,280	0.87
59	Oakland, Cal.	112,794	1.58	87,816	1.23	141,114	1.97	9,592	0.13	11,927	0.17	56,177	0.79	312,775	4.37
60	Springfield, Mass.	55,587	0.78	89,396	1.25	109,297	1.53	3,046	0.04	11,994	0.17	83,578	1.17	45,887	0.64
61	Lawrence, Mass.	45,555	0.66	72,024	1.05	73,109	1.07	3,116	0.05	10,800	0.16	55,767	0.81	9,294	0.14
62	Somerville, Mass.	59,839	0.88	83,126	1.23	75,789	1.12	13,876	0.20	7,663	0.11	71,930	1.06	18,245	0.27
63	Savannah, Ga.	47,444	0.72	94,090	1.43	80,929	1.23	7,219	0.11	15,952	0.24	75,752	1.15	4,711	0.07
64	Hoboken, N. J.	49,804	0.78	128,336	2.00	86,942	1.35	3,869	0.06	6,846	0.11	34,537	0.54	6,893	0.11
65	Peoria, Ill.	38,500	0.60	72,110	1.13	118,757	1.86	5,306	0.08	11,896	0.19	32,656	0.51	366	0.01
66	Duluth, Minn.	69,388	1.11	58,110	0.93	143,282	2.29	7,537	0.12	12,009	0.19	20,449	0.33	34,745	0.56
67	Evansville, Ind.	34,560	0.55	54,536	0.88	62,021	1.00	1,224	0.02	3,216	0.05	18,423	0.30	1,723	0.03
68	Utica, N. Y.	58,313	0.94	48,751	0.78	79,595	1.28	300	(⁵)	7,597	0.12	76,769	1.23	4,665	0.08
69	Manchester, N. H.	40,310	0.65	47,745	0.77	100,058	1.61	1,355	0.02	11,790	0.19	27,938	0.45	25,575	0.41
70	San Antonio, Tex.	51,203	0.86	46,702	0.78	85,704	1.44	7,000	0.12	19,620	0.33	37,479	0.63	1,710	0.03
71	Elizabeth, N. J.	37,550	0.64	68,783	1.17	61,707	1.05	78	(⁵)	10,974	0.19	15,425	0.26	1,973	0.03
72	Yonkers, N. Y.	85,866	1.46	102,898	1.75	120,349	2.05	8,966	0.15	13,882	0.24	69,097	1.18	12,763	0.22
73	Waterbury, Conn.	56,563	0.97	51,743	0.89	49,995	0.86	4,964	0.07	3,608	0.06	33,473	0.57	45,906	0.79
74	Salt Lake City, Utah.	68,925	1.19	59,139	1.02	50,799	0.88	6,263	0.11	12,858	0.22	48,817	0.84	18,584	0.32
75	Kansas City, Kans.	35,080	0.61	60,276	1.04	77,326	1.34	2,400	0.04	10,642	0.18	26,992	0.47	25,222	0.44
76	Erie, Pa.	33,596	0.58	42,988	0.75	70,284	1.22	4,562	0.08	7,845	0.14	9,241	0.16	47,438	0.82
77	Wilkesbarre, Pa.	31,214	0.64	41,509	0.72	49,994	0.87	1,450	0.03	3,149	0.05	16,970	0.30	20,288	0.35
78	Norfolk, Va.	59,566	1.05	89,304	1.58	65,006	1.15	2,845	0.05	10,794	0.19	77,231	1.36	909	0.02
79	Charleston, S. C.	28,900	0.51	88,366	1.57	77,000	1.37	5,881	0.10	12,384	0.22	40,904	0.73	5,000	0.09
80	Schenectady, N. Y.	52,694	0.97	55,740	1.02	69,793	1.28	7,005	0.13	6,414	0.12	8,416	0.15	42,747	0.78
81	Houston, Tex.	52,647	0.97	60,652	1.11	86,391	1.59	5,115	0.09	13,538	0.25	71,863	1.32	1,461	0.03
82	Harrisburg, Pa.	48,148	0.89	41,433	0.77	29,025	0.54	3,259	0.06	11,021	0.20	38,763	0.72	44,249	0.82
83	Portland, Me.	53,254	1.00	71,423	1.34	107,158	2.00	16,076	0.30	5,271	0.10	39,473	0.74	55,073	1.03
84	Youngstown, Ohio.	31,968	0.64	65,422	1.31	56,998	1.14	4,922	0.10	20,317	0.41	18,982	0.38	85,113	1.72

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$36,809	\$0.74	\$59,207	\$1.19	\$70,363	\$1.42	\$4,617	\$0.08	\$3,021	\$0.06	\$18,685	\$0.38	\$23,679	\$0.48
86	Holyoke, Mass.	55,496	1.13	56,892	1.16	88,619	1.81	1,878	0.03	10,679	0.22	36,003	0.73	26,070	0.53
87	Fort Wayne, Ind.	23,271	0.47	34,882	0.71	63,544	1.30	1,058	0.02	8,132	0.17	27,728	0.57	40,208	0.82
88	Tacoma, Wash.	37,946	0.79	44,897	0.93	76,998	1.59	1,986	0.04	4,379	0.09	14,722	0.30	74,250	1.53
89	Akron, Ohio.	24,284	0.51	59,248	1.23	108,255	2.25	1,908	0.04	6,601	0.14	20,905	0.44	68,319	1.42
90	Saginaw, Mich.	47,059	1.01	43,802	0.94	38,262	0.82	1,192	0.03	4,351	0.09	25,241	0.54	62,819	1.35
91	Brockton, Mass.	52,743	1.14	59,050	1.28	69,249	1.50	5,732	0.12	3,576	0.08	42,067	0.91	42,748	0.92
92	Lincoln, Nebr.	29,455	0.65	16,112	0.35	32,299	0.71	21	(⁵)	3,465	0.08	15,905	0.35	10,200	0.22
93	Covington, Ky.	47,709	1.05	46,649	1.03	44,354	0.76	1,160	0.03	1,694	0.04	30,376	0.67	1,905	0.04
94	Lancaster, Pa.	21,912	0.48	27,639	0.61	22,036	0.49	1,213	0.03	2,174	0.05	15,475	0.34	93,941	2.08
95	Spokane, Wash.	44,133	1.01	44,801	1.03	79,117	1.81	7,165	0.16	6,326	0.15	19,300	0.44	62,793	1.44
96	Birmingham, Ala.	35,703	0.82	57,344	1.32	73,198	1.69	6,135	0.14	10,844	0.25	17,291	0.40	14,389	0.33
97	Altoona, Pa.	17,256	0.40	21,085	0.49	35,530	0.83	-----	-----	3,384	0.08	8,599	0.20	5,675	0.13
98	Pawtucket, R. I.	46,844	1.10	50,549	1.19	57,865	1.36	4,934	0.12	1,691	0.04	29,876	0.70	18,938	0.45
99	Binghamton, N. Y.	32,715	0.77	34,914	0.82	34,648	0.82	3,239	0.08	5,729	0.14	14,726	0.35	10,067	0.24
100	Augusta, Ga.	19,098	0.46	55,153	1.32	54,022	1.29	8,356	0.20	11,131	0.27	11,424	0.27	9,000	0.21
101	South Bend, Ind.	22,109	0.53	31,038	0.74	50,650	1.21	3,245	0.08	1,249	0.03	21,067	0.52	66,940	1.60
102	Mobile, Ala.	30,401	0.73	43,492	1.05	29,478	0.71	2,892	0.07	10,129	0.24	23,760	0.57	53,701	1.30
103	Johnstown, Pa.	13,945	0.34	32,499	0.79	14,198	0.35	-----	-----	4,467	0.11	1,521	0.04	5,397	0.13
104	Dubuque, Iowa.	24,823	0.61	27,662	0.68	36,279	0.89	538	0.01	1,503	0.04	21,026	0.52	18,731	0.46
105	Springfield, Ohio.	33,706	0.83	31,931	0.78	44,058	1.08	3,237	0.08	3,015	0.07	26,522	0.65	1,461	0.04
106	Wheeling, W. Va.	32,430	0.80	52,801	1.30	60,821	1.50	-----	-----	4,138	0.10	42,169	1.04	4,358	0.11
107	McKeesport, Pa.	30,359	0.75	45,211	1.12	37,741	0.93	1,089	0.03	19,507	0.48	250	0.01	65,637	1.62
108	Bayonne, N. J.	34,582	0.86	56,199	1.39	11,461	0.28	2,899	0.07	3,886	0.10	6,627	0.16	30,044	0.74
109	Butte, Mont.	54,328	1.36	86,560	2.17	82,225	2.06	7,789	0.20	6,173	0.15	27,789	0.70	14,023	0.35
110	Allentown, Pa.	19,402	0.49	18,889	0.48	27,271	0.69	-----	-----	8,369	0.21	18,376	0.46	2,169	0.05
111	Sioux City, Iowa.	24,686	0.63	27,296	0.69	32,980	0.84	1,541	0.04	3,200	0.08	28,244	0.72	20,480	0.52
112	Terre Haute, Ind.	24,504	0.62	32,013	0.82	81,362	2.07	2,519	0.06	14,040	0.36	26,275	0.67	23,192	0.59
113	Topeka, Kans.	20,675	0.53	28,554	0.73	63,224	1.61	1,217	0.03	9,850	0.25	3,682	0.09	4,333	0.11
114	Davenport, Iowa.	25,416	0.65	31,684	0.81	66,567	1.45	3,228	0.09	3,417	0.09	37,878	0.97	26,293	0.68
115	Montgomery, Ala.	15,175	0.39	41,848	1.08	26,910	0.69	150	(⁵)	18,563	0.43	11,842	0.31	15,746	0.41
116	Quincy, Ill.	15,537	0.41	25,989	0.68	41,680	1.09	-----	-----	1,254	0.03	12,909	0.34	1,096	0.03
117	East St. Louis, Ill.	41,673	1.10	57,626	1.52	52,713	1.39	587	0.02	15,787	0.42	15,511	0.41	35,952	0.95
118	Haverhill, Mass.	37,502	0.99	36,691	0.97	52,954	1.40	4,466	0.12	3,503	0.09	19,680	0.52	9,882	0.26
119	Little Rock, Ark.	20,021	0.53	37,654	1.00	110,888	2.94	-----	-----	3,936	0.10	5,803	0.15	22,531	0.60

¹ Included in the column of "payments for general and municipal service expenses," in Table 24. For details, see Table 5.² Included in the column of "payments for outlays other than for municipal industries," in Table 24. For details, see Table 7.

OUTLAYS, TOTAL AND PER CAPITA: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

PAYMENTS FOR EXPENSES ¹ AND OUTLAYS ² OF SPECIFIED GROUPS OF DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												NET OR CORPORATE INTEREST PAY- MENTS. ⁴		City num- ber.
For highways.				Expenses for char- ities and corrections.		For recreation.				Miscellaneous expenses. ³				
Expenses.		Outlays.				Expenses.		Outlays.						
Total.	Per capita.	Total.	Per capita.			Total.	Per capita.	Total.	Per capita.					
Total.	Per capita.	Total.	Per capita.			Total.	Per capita.	Total.	Per capita.					
\$103,380	\$1.36	\$20,083	\$0.26	\$104,827	\$1.38	\$11,151	\$0.15	\$458	\$0.01	\$94,893	\$1.28	\$127,071	\$1.67	55
136,619	1.81	37,208	0.49	93,881	1.25	25,565	0.34	455	0.01	119,787	1.59	191,272	2.54	56
130,222	1.79	328,381	4.50	526	0.01	35,132	0.48	19,869	0.27	75,866	1.04	59,721	0.82	57
178,624	2.48	109,252	1.51	109,034	1.51	49,078	0.68	208	(⁵)	147,619	2.05	206,325	2.87	58
159,450	2.23	597,641	8.36	9,403	0.13	11,070	0.15	5,120	0.07	45,236	0.63	35,352	0.49	59
243,995	3.42	115,061	1.62	73,612	1.03	43,330	0.61	650	0.01	63,779	0.90	97,060	1.36	60
146,883	2.14	24,034	0.35	93,561	1.36	11,888	0.17	736	0.01	65,939	0.96	92,887	1.36	61
177,062	2.61	99,743	1.03	72,205	1.07	27,770	0.41	1,793	0.03	112,552	1.66	170,545	2.52	62
106,685	1.62	149,193	2.26	26,232	0.40	12,117	0.18	532	0.01	117,541	1.78	158,509	2.40	63
46,999	0.73	16,969	0.26	19,844	0.31	19,357	0.30	14,886	0.23	89,280	1.39	78,907	1.23	64
104,818	1.65	123,510	1.94	11,229	0.18	28,354	0.45	61,702	0.97	66,314	1.04	59,146	0.93	65
133,290	2.13	200,260	3.20	4,277	0.07	11,268	0.18	1,769	0.03	171,281	2.74	283,921	4.54	66
52,386	0.84	98,619	1.58	2,594	0.04	3,000	0.05	400	0.01	101,757	1.63	102,432	1.64	67
197,719	3.18	173,840	2.80	35,385	0.57	5,775	0.09	806	0.01	79,791	1.28	44,195	0.71	68
125,250	2.02	54,597	0.88	25,603	0.41	8,717	0.14	-----	-----	34,715	0.56	61,411	0.99	69
82,334	1.38	29,070	0.49	13,931	0.23	17,176	0.29	-----	-----	123,876	2.08	120,387	2.02	70
78,020	1.33	72,184	1.23	27,613	0.47	643	0.01	-----	-----	127,731	2.17	125,085	2.14	71
159,671	2.72	82,590	1.41	75,029	1.28	14,247	0.24	4,944	0.08	105,686	1.80	178,044	3.03	72
82,437	1.41	62,146	1.07	42,450	0.73	4,957	0.09	-----	-----	43,217	0.74	64,173	1.10	73
115,683	1.99	156,136	2.69	56	(⁵)	10,216	0.18	4,319	0.07	143,548	2.47	148,108	2.55	74
78,813	1.37	264,504	4.58	3,727	0.06	1,993	0.03	-----	-----	196,237	3.40	181,595	3.15	75
88,747	1.54	78,342	1.36	4,544	-----	4,544	0.08	983	0.02	14,823	0.26	33,316	3.58	76
90,777	1.58	1,338	0.02	-----	-----	627	0.01	-----	-----	30,223	0.53	23,600	0.41	77
76,575	1.35	161,207	2.85	25,011	0.44	14,606	0.26	-----	-----	292,739	5.17	234,609	4.14	78
60,017	1.07	21,072	0.38	89,813	1.60	14,455	0.26	1,708	0.03	148,261	2.64	141,251	2.52	79
92,916	1.71	284,747	5.23	20,574	0.38	1,358	0.02	-----	-----	100,034	1.84	93,920	1.72	80
94,788	1.74	240,468	4.41	3,544	0.07	5,974	0.11	1,122	0.02	227,787	4.18	186,693	3.43	81
52,678	0.98	464,030	8.61	500	0.01	6,942	0.13	29,759	0.55	25,899	0.48	57,579	1.07	82
131,462	2.46	90,776	1.70	67,947	1.27	13,331	0.25	8,513	0.16	138,897	2.60	134,952	2.52	83
74,934	1.50	54,440	1.09	12,968	0.26	2,211	0.04	499	0.01	40,352	0.81	48,285	0.96	84

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

\$90,611	\$1.82	\$2,842	\$0.06	\$15,399	\$0.31	\$6,047	\$0.12	\$138,101	\$2.78	\$76,554	\$1.54	\$107,953	\$2.17	85
98,282	2.00	36,556	0.74	60,415	1.23	12,505	0.25	867	0.02	102,717	2.09	122,577	2.50	86
45,785	0.93	235,173	4.80	-----	-----	9,680	0.20	1,319	0.03	28,128	0.57	38,212	0.78	87
80,669	1.66	116,672	2.40	376	0.01	16,750	0.35	-----	-----	139,478	2.87	230,790	4.76	88
90,318	1.88	178,517	3.71	26,468	0.55	3,677	0.08	4,695	0.10	38,427	0.80	34,749	0.72	89
71,207	1.53	351,735	7.55	17,713	0.38	1,248	0.03	50	(⁵)	57,302	1.23	61,037	1.31	90
92,511	2.00	32,303	0.70	58,171	1.26	1,943	0.04	-----	-----	54,013	1.17	103,534	2.24	91
29,904	0.66	90,574	2.00	60	(⁵)	471	0.01	-----	-----	73,890	1.62	79,454	1.75	92
55,338	1.22	94,434	2.08	11,460	0.25	-----	-----	-----	-----	39,469	0.87	110,953	2.45	93
93,095	2.06	9,300	0.21	1,444	0.03	366	0.01	-----	-----	17,803	0.39	33,969	0.75	94
80,565	1.85	328,246	7.53	2,600	0.06	11,429	0.26	1,283	0.03	132,614	3.04	177,539	4.07	95
66,235	1.53	162,534	3.75	19,828	0.46	4,635	0.11	4,655	0.11	141,311	3.26	141,856	3.27	96
57,481	1.35	15,009	0.35	-----	-----	200	(⁵)	-----	-----	55,620	1.30	56,246	1.32	97
121,814	2.86	74,261	1.75	21,449	0.50	6,250	0.15	-----	-----	109,935	2.58	156,817	3.69	98
88,038	2.08	45,272	1.07	56,426	1.23	6,430	0.15	-----	-----	33,875	0.80	30,614	0.72	99
88,313	2.11	91,158	2.18	43,140	1.03	1,162	0.03	838	0.02	15,984	0.38	88,133	2.10	100
42,628	1.02	87,173	2.09	-----	-----	6,469	0.16	767	0.02	46,667	1.12	52,467	1.26	101
42,704	1.03	186,843	4.51	10,015	0.24	2,556	0.06	-----	-----	132,593	3.20	164,469	3.97	102
54,085	1.32	35,617	0.87	6,565	0.16	1,496	0.04	-----	-----	18,512	0.45	17,311	0.42	103
60,203	1.43	6,707	0.16	-----	-----	1,981	0.05	-----	-----	55,555	1.36	68,463	1.68	104
72,743	1.78	127,980	3.14	15,282	0.37	5,448	0.13	1,841	0.05	40,461	0.99	56,085	1.37	105
62,310	1.53	28,670	0.71	6,540	0.16	-----	-----	-----	-----	28,921	0.71	26,261	0.65	106
61,330	1.52	78,178	1.93	-----	-----	-----	-----	-----	-----	40,391	1.00	42,021	1.04	107
64,431	1.60	22,625	0.56	3,683	0.09	2,049	0.05	-----	-----	101,148	2.51	97,672	2.42	108
99,525	2.50	19,028	0.48	8,889	0.22	-----	-----	-----	-----	47,244	1.18	35,637	0.89	109
31,103	0.79	31,938	0.81	-----	-----	425	0.01	-----	-----	27,300	0.60	37,368	0.94	110
55,351	1.41	30,902	0.78	900	0.02	1,767	0.04	-----	-----	8,587	0.22	83,162	2.11	111
44,956	1.15	15,268	0.39	2,094	0.05	2,830	0.07	2,262	0.06	42,161	1.07	38,631	0.98	112
48,291	1.23	102,198	2.61	7	(⁵)	7,174	0.18	269	0.01	90,788	2.32	80,641	2.06	113
63,660	1.64	153,817	3.96	-----	-----	14,544	0.37	5,341	0.14	22,110	0.57	17,963	0.46	114
47,150	1.22	45,783	1.18	6,443	0.17	2,311	0.06	-----	-----	73,961	1.91	105,051	2.71	115
30,430	0.80	12,729	0.33	3,197	0.08	6,081	0.16	7,546	0.20	49,114	1.29	46,240	1.21	116
81,780	2.16	163,493	4.32	-----	-----	980	0.03	743	0.02	66,972	1.77	55,254	1.46	117
83,886	2.22	33,025	0.88	81,381	2.16	8,435	0.22	1,355	0.04	64,624	1.71	65,837	1.75	118
34,021	0.90	47,739	1.27	9,141	0.24	2,482	0.07	-----	-----	11,599	0.31	9,386	0.25	119

¹ Including general and municipal service expenses for interest, given in Table 5.³ Less than 1 cent.⁴ For details of all interest payments, see Table 8.

TABLE 26.—PAYMENTS FOR SPECIFIED EXPENSES AND

[For a list of the cities in each state arranged alphabetically]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAYMENTS FOR EXPENSES ¹ AND OUTLAYS ² OF SPECIFIED GROUPS OF DEPARTMENTS, OFFICES, AND ACCOUNTS.													
		Expenses for general government.		Expenses for protection of life and property.						For health conservation and sanitation.					
				Police department.		Fire department.		All other.		Expenses.				Outlays.	
										For health conservation.		For sanitation.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
120	Springfield, Ill.....	\$21,733	\$0.58	\$47,513	\$1.27	\$63,128	\$1.68	\$3,987	\$0.11	\$3,698	\$0.10	\$23,027	\$0.61	\$8,552	\$0.23
121	York, Pa.....	18,907	0.51	22,586	0.60	28,996	0.78	224	0.01	11,867	0.32	20,460	0.55	200,272	5.36
122	Salem, Mass.....	29,074	0.78	41,802	1.12	39,148	1.05	9,301	0.25	5,344	0.14	26,273	0.70	48,181	1.29
123	Malden, Mass.....	27,559	0.74	34,862	0.94	35,481	0.95	4,177	0.11	4,514	0.12	34,182	0.92	22,074	0.59
124	Chester, Pa.....	20,706	0.56	25,651	0.70	19,997	0.55	1,014	0.03	4,500	0.12	4,847	0.13	6,669	0.18
125	Chelsea, Mass.....	29,737	0.81	44,552	1.22	38,762	1.06	6,948	0.19	8,501	0.23	25,606	0.70	2,737	0.07
126	Newton, Mass.....	65,400	1.81	71,168	1.97	65,770	1.82	3,703	0.10	17,353	0.48	72,853	2.01	87,249	2.41
127	Passaic, N. J.....	30,761	0.86	20,766	0.58	27,442	0.76	1,602	0.04	6,836	0.19	11,719	0.33	10,602	0.30
128	Elmira, N. Y.....	25,383	0.71	27,857	0.78	51,027	1.43	439	0.01	3,325	0.09	9,319	0.26	9,036	0.25
129	Atlantic City, N. J.....	59,849	1.68	82,788	2.32	117,587	3.30	5,312	0.15	9,037	0.25	69,175	1.94	.....	.....
130	Superior, Wis.....	31,054	0.88	25,158	0.71	63,905	1.80	2,660	0.08	10,163	0.29	10,970	0.31	10,126	0.29
131	Knoxville, Tenn.....	18,172	0.52	25,918	0.74	37,417	1.07	332	0.01	16,560	0.47	10,459	0.30	7,800	0.22
132	Newcastle, Pa.....	16,828	0.49	16,274	0.48	25,817	0.76	400	0.01	1,298	0.04	9,981	0.29	45,870	1.35
133	Rockford, Ill.....	16,947	0.50	17,662	0.52	33,010	0.97	661	0.02	2,052	0.06	15,989	0.47	69,345	2.04
134	Jacksonville, Fla.....	26,063	0.77	46,356	1.37	51,537	1.52	2,219	0.07	10,985	0.32	34,414	1.01	22,499	0.66
135	South Omaha, Nebr..	24,244	0.73	18,105	0.55	26,868	0.81	.....	.....	2,035	0.06	631	0.02	3,780	0.11
136	Fitchburg, Mass.....	18,625	0.57	37,861	1.16	38,459	1.18	2,212	0.07	6,498	0.20	16,668	0.51	8,269	0.25
137	Galveston, Tex.....	26,856	0.82	40,552	1.24	50,167	1.54	1,074	0.03	10,081	0.31	31,276	0.96	23,329	0.72
138	Macon, Ga.....	17,827	0.55	48,557	1.49	60,727	1.87	1,540	0.05	7,569	0.23	11,332	0.35	.....	.....
139	Canton, Ohio.....	24,773	0.76	25,454	0.78	39,992	1.23	2,042	0.06	8,746	0.27	16,973	0.52	29,681	0.91
140	Joplin, Mo.....	13,309	0.41	14,505	0.45	23,646	0.73	1,630	0.05	4,603	0.14	259	0.01	19,546	0.60
141	Auburn, N. Y.....	37,020	1.15	34,825	1.09	57,222	1.78	2,301	0.07	5,580	0.17	28,820	0.90	17,549	0.55
142	Wichita, Kans.....	17,439	0.55	19,975	0.63	42,867	1.35	.....	.....	2,187	0.07	10,969	0.34	8,558	0.27
143	Racine, Wis.....	16,234	0.51	11,898	0.38	41,248	1.30	.....	.....	543	0.02	7,160	0.23	27,273	0.86
144	Woonsocket, R. I.....	20,938	0.67	32,192	1.03	41,565	1.32	1,271	0.04	729	0.02	12,550	0.40	41,790	1.33
145	Joliet, Ill.....	20,872	0.67	37,012	1.18	35,242	1.13	5,567	0.18	8,198	0.26	22,464	0.72	4,733	0.15
146	Taunton, Mass.....	25,240	0.81	38,259	1.23	30,007	0.97	4,867	0.16	4,201	0.14	11,608	0.37	11,181	0.36
147	Chattanooga, Tenn..	13,366	0.44	45,164	1.48	55,382	1.81	1,330	0.04	10,433	0.34	17,712	0.58	7,083	0.23
148	Sacramento, Cal.....	39,953	1.31	29,639	0.97	34,829	1.14	4,374	0.14	5,014	0.16	38,556	1.27	36,227	1.19
149	Oshkosh, Wis.....	20,003	0.66	14,047	0.47	44,333	1.47	.....	.....	628	0.02	5,734	0.19	8,084	0.27
150	La Crosse, Wis.....	25,039	0.86	19,882	0.68	37,771	1.30	.....	.....	1,722	0.06	7,668	0.26	18,678	0.64
151	Council Bluffs, Iowa..	13,393	0.53	15,382	0.61	44,953	1.77	2,308	0.09	615	0.02	7,138	0.28	15,542	0.61

¹ Included in the column of "payments for general and municipal service expenses" in Table 24. For details, see Table 5.² Included in the column of "payments for outlays other than for municipal industries" in Table 24. For details, see Table 7.

OUTLAYS, TOTAL AND PER CAPITA: 1904—Continued.

and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

PAYMENTS FOR EXPENSES ¹ AND OUTLAYS ² OF SPECIFIED GROUPS OF DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												NET OR CORPORATE INTEREST PAY- MENTS. ⁴		City num- ber.
For highways.				Expenses for char- ities and corrections.		For recreation.				Miscellaneous expenses. ³				
Expenses.		Outlays.				Expenses.		Outlays.						
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	
\$54,156	\$1.44	\$110,171	\$2.94	\$3,384	\$0.09	\$36,395	\$0.97	\$45,937	\$1.23	\$76,665	\$2.04	\$47,095	\$1.26	120
41,215	1.10	6,758	0.18	1,120	0.03	3,040	0.08	2,879	0.08	40,565	1.09	40,333	1.08	121
79,327	2.13	37,945	1.02	81,940	2.20	10,520	0.28	2,002	0.05	15,814	0.42	39,572	1.06	122
80,640	2.17	8,460	0.23	31,692	0.85	9,962	0.27	21,208	0.57	76,519	2.06	125,141	3.37	123
42,564	1.16	53,707	1.46			2,102	0.06			45,848	1.25	39,997	1.09	124
68,072	1.86	14,362	0.39	41,917	1.14	7,393	0.20	689	0.02	59,282	1.62	98,206	2.68	125
164,216	4.54	36,766	1.02	35,843	0.99	20,563	0.57			156,885	4.34	263,614	7.29	126
44,838	1.25	29,213	0.81	15,871	0.44	2,944	0.08			37,984	1.06	35,331	0.98	127
55,382	1.55	17,484	0.49	3,148	0.09	6,026	0.17			47,176	1.32	41,393	1.16	128
84,490	2.37	18,713	0.53	21,400	0.60	32,121	0.90	2,628	0.07	49,547	1.39	100,730	2.83	129
40,954	1.15	183,755	5.18			1,759	0.05			7,104	0.20	689	0.02	130
47,909	1.37	2,000	0.06	12,955	0.37					79,801	2.29	74,463	2.13	131
63,026	1.85	34,600	1.02	15,124	0.44	90	(⁵)			47,849	1.41	16,843	0.50	132
51,233	1.51	54,158	1.59	2,880	0.08	755	0.02	6,243	0.18	21,238	0.62	22,692	0.67	133
82,862	2.44	18,527	0.55	9,992	0.29	15,444	0.46			45,621	1.34	70,625	2.08	134
25,275	0.76	10,634	0.32	1,978	0.06	488	0.01			136,060	4.10	58,247	1.76	135
89,600	2.74	41,073	1.26	55,015	1.68	2,956	0.09	3,000	0.09	46,413	1.42	64,552	1.97	136
21,141	0.65	134,677	4.13	39,783	1.22	1,538	0.05			53,166	1.63	81,211	2.49	137
35,148	1.08	12,356	0.38	7,178	0.22	4,525	0.14	16,777	0.52	44,019	1.35	42,966	1.32	138
38,686	1.19	10,887	0.34	1,411	0.04	2,652	0.08			48,409	1.49	63,340	1.95	139
16,554	0.51	36,623	1.13							27,357	0.84	15,536	0.48	140
92,161	2.87	64,837	2.02	32,137	1.00	738	0.02			27,972	0.87	28,720	0.89	141
55,409	1.74	142,506	4.47	1,800	0.06	4,895	0.15	288	0.01	58,504	1.84	58,458	1.68	142
50,075	1.58	35,537	1.12	9,542	0.30	586	0.02			30,898	0.98	24,090	0.76	143
72,457	2.31	26,265	0.84	11,605	0.37	661	0.02			69,683	2.22	91,712	2.92	144
51,939	1.66	4,029	0.13	2,000	0.06	7,371	0.24			34,437	1.10	33,936	1.09	145
69,955	2.26	38,067	1.23	34,413	1.11	1,975	0.06			48,854	1.58	89,402	2.89	146
38,337	1.25	10,863	0.36	23,891	0.78	6,972	0.23	19,205	0.63	56,538	1.85	50,396	1.65	147
88,893	2.92	48,119	1.58	1,217	0.04	7,153	0.23	304	0.01	16,686	0.55	4,556	0.15	148
52,512	1.74	24,292	0.81	10,598	0.35	1,956	0.06	4,007	0.13	20,874	0.69	19,235	0.64	149
30,104	1.04	102,031	3.51			2,126	0.07	1,877	0.06	21,230	0.73	24,089	0.83	150
29,704	1.17	117,738	4.65			7,036	0.28	224	0.01	29,960	1.18	26,890	1.06	151

¹ Including general and municipal service expenses for interest, given in Table 5.
⁴ For details of all interest payments, see Table 8.

⁵ Less than 1 cent.

TABLE 27.—RECEIPTS FROM SPECIFIED CLASSES OF GENERAL REVENUES,¹ TOTAL AND PER CAPITA: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City num- ber.	CITY OR MUNICIPALITY.	TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
		General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses, and departmental permits.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$288,489,068	\$13.38	\$9,325,788	\$0.43	\$1,045,199	\$0.05	\$28,837,420	\$1.34	\$6,508,422	\$0.30	\$151,644	\$0.01
	Group I.....	184,026,205	15.66	6,032,970	0.51	190,624	0.02	17,630,215	1.50	3,127,660	0.27	125,406	0.01
	Group II.....	46,957,984	11.61	1,285,423	0.32	216,791	0.05	5,293,481	1.31	1,342,743	0.33	6,953	(²)
	Group III.....	33,540,886	10.44	1,341,800	0.42	378,269	0.12	3,351,472	1.04	1,027,824	0.32	12,285	(²)
	Group IV.....	23,963,993	9.39	665,595	0.26	259,515	0.10	2,562,252	1.00	1,010,195	0.39	7,000	(¹)

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$78,262,710	\$20.13	\$2,795,696	\$0.72			\$5,914,807	\$1.52	\$592,239	\$0.15	\$97,182	\$0.02
2	Chicago, Ill.....	19,541,163	10.11	168,113	0.09			3,814,005	1.97	747,630	0.39	1,929	(²)
3	Philadelphia, Pa.....	17,814,575	12.79	33,681	0.02	\$53,313	\$0.04	1,835,000	1.32	382,162	0.27		
4	St. Louis, Mo.....	9,152,597	14.65	907,463	1.45			1,307,295	2.09	327,233	0.52	7,333	0.01
5	Boston, Mass.....	17,559,225	29.84	1,509,241	2.56	99,636	0.17	1,093,137	1.86	62,539	0.11		
6	Baltimore, Md.....	6,359,305	11.80	405,501	0.75			431,524	0.80	98,603	0.18	1,864	(²)
7	Cleveland, Ohio.....	5,210,165	12.24					526,120	1.24	24,151	0.06		
8	Buffalo, N. Y.....	4,645,494	12.49	64,392	0.17			615,241	1.65	42,792	0.12		
9	San Francisco, Cal.....	5,620,157	15.60					264,600	0.73	280,207	0.78	152	(²)
10	Pittsburg, Pa.....	5,462,655	15.43	17,574	0.05			508,712	1.44	113,015	0.32	2,008	0.01
11	Cincinnati, Ohio.....	3,593,624	10.52					418,257	1.22	123,533	0.36	3,778	0.01
12	Detroit, Mich.....	4,125,183	12.99					324,727	1.02	29,892	0.09	3,062	0.01
13	Milwaukee, Wis.....	3,130,596	10.15	131,309	0.43			417,190	1.35	44,820	0.15	7,598	0.02
14	New Orleans, La.....	3,548,751	11.63			37,675	0.12	159,600	0.52	258,844	0.85	500	(²)

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$3,596,931	\$12.07	\$446,414	\$1.50			\$458,849	\$1.54	\$161,887	\$0.54	\$2	(²)
16	Newark, N. J.....	2,804,956	10.28	26,575	0.10	\$35,000	\$0.13	300,200	1.32	49,937	0.18		
17	Minneapolis, Minn.....	2,884,023	11.53					402,867	1.61	40,452	0.16	1,579	\$0.01
18	Jersey City, N. J.....	1,966,336	8.65	343,889	1.51	3,500	0.02	274,014	1.20	39,612	0.17		
19	Louisville, Ky.....	2,553,882	11.65					136,465	0.62	151,041	0.69		
20	Indianapolis, Ind.....	1,920,475	9.38					183,850	0.90	54,230	0.26		
21	Providence, R. I.....	2,994,701	15.43			23,122	0.12	185,145	0.95	48,517	0.25	111	(²)
22	St. Paul, Minn.....	1,999,774	10.51					379,000	1.99	21,196	0.11	1,187	0.01
23	Rochester, N. Y.....	2,164,982	12.22	61,799	0.35			192,812	1.09	11,080	0.06		
24	Kansas City, Mo.....	2,115,379	12.01					160,897	0.91	174,026	0.99	333	(²)
25	Toledo, Ohio.....	1,795,570	11.92					134,346	0.89	10,782	0.07		
26	Denver, Colo.....	3,201,764	21.53					255,380	1.72	72,682	0.49		
27	Allegheny, Pa.....	1,732,721	12.34	1,470	0.01			176,025	1.25	36,787	0.26	2,972	0.02
28	Columbus, Ohio.....	1,621,539	11.68					111,620	0.80	17,751	0.13		
29	Worcester, Mass.....	1,874,719	14.86	258,565	2.05	63,506	0.50	151,614	1.20	9,744	0.08	16	(²)
30	Los Angeles, Cal.....	1,708,897	14.12					256,995	2.12	173,716	1.43	23	(²)
31	Memphis, Tenn.....	1,215,062	10.35					19,550	0.17	62,518	0.53		
32	Omaha, Nebr.....	1,446,648	12.37					435,000	3.72	20,272	0.17	91	(²)
33	New Haven, Conn.....	1,315,024	11.26	41,811	0.35	2,261	0.02	161,244	1.38	15,146	0.13		
34	Syracuse, N. Y.....	1,699,966	14.73	44,392	0.33			146,946	1.27	12,705	0.11		
35	St. Joseph, Mo.....	619,427	5.48					81,427	0.72	31,166	0.28	639	0.01
36	Seranton, Pa.....	732,495	6.52			33,315	0.30	174,000	1.55	17,019	0.15		
37	Paterson, N. J.....	922,916	8.37	3,670	0.03	6,842	0.06	136,759	1.24	17,017	0.15		
38	Fall River, Mass.....	1,219,787	11.55	57,338	0.54	49,245	0.47	154,885	1.47	3,871	0.04		
39	Portland, Oreg.....	849,975	8.38					163,800	1.62	89,589	0.88		

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$866,918	\$8.78	\$17,562	\$0.18	\$10,308	\$0.10	\$103,863	\$1.05	\$125,652	\$1.27		
41	Albany, N. Y.....	1,061,831	10.94	50,126	0.52			143,134	1.47	10,231	0.11	\$290	(²)
42	Cambridge, Mass.....	1,652,147	17.15	167,727	1.74	41,550	0.43	44	(²)	2,762	0.03		
43	Seattle, Wash.....	1,050,366	10.96					250,390	2.61	31,429	0.33		
44	Grand Rapids, Mich.....	923,283	9.65					49,263	0.51	18,759	0.20		
45	Dayton, Ohio.....	1,065,330	11.20					78,239	0.82	16,892	0.18		
46	Lowell, Mass.....	1,273,678	13.42	102,597	1.08	38,334	0.40	128,925	1.36	3,705	0.04		
47	Hartford, Conn.....	1,346,084	14.87	238,152	2.63	755	0.01	70,329	0.78	6,294	0.07		
48	Reading, Pa.....	664,196	7.63	6,157	0.07	25,482	0.29	67,610	0.78	6,734	0.08		
49	Richmond, Va.....	1,188,573	13.74			3,581	0.04	62,322	0.72	80,404	0.93	51	(²)
50	Nashville, Tenn.....	637,541	7.61					18,720	0.22	92,494	1.10		
51	Wilmington, Del.....	591,781	7.17	1,015	0.01					2,970	0.04		
52	Trenton, N. J.....	545,977	6.66	7,305	0.09			107,900	1.32	14,474	0.18	6,053	\$0.07
53	Camden, N. J.....	555,016	6.78	18,697	0.23	6,074	0.07	123,525	1.51	6,953	0.08		
54	Bridgeport, Conn.....	887,736	11.12	18,246	0.23			129,523	1.62	8,237	0.10		
55	Troy, N. Y.....	881,677	11.60	22,134	0.29			106,936	1.41	1,676	0.02		
56	Lynn, Mass.....	872,202	11.58	61,959	0.82	35,180	0.47	82,862	1.10	4,557	0.06		
57	Des Moines, Iowa.....	965,633	13.24					90,864	1.25	12,074	0.17		
58	New Bedford, Mass.....	1,010,485	14.04	104,881	1.46	25,320	0.35	64,993	0.90	2,699	0.04		
59	Oakland, Cal.....	723,755	10.12					102,865	1.44	29,946	0.42	2,679	0.04

¹Included in the column of "receipts from general revenues," in Table 25. For details, see Table 10.²Less than 1 cent.

TABLE 27.—RECEIPTS FROM SPECIFIED CLASSES OF GENERAL REVENUES,¹ TOTAL AND PER CAPITA: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
		General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses, and departmental permits.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
60	Springfield, Mass.	\$1,001,619	\$14.06	\$147,323	\$2.07	\$35,000	\$0.49	\$77,699	\$1.09	\$2,174	\$0.03		
61	Lawrence, Mass.	629,018	9.18	33,272	0.49	18,032	0.26	120,317	1.76	870	0.01		
62	Somerville, Mass.	976,532	14.41	72,351	1.07	30,725	0.45	26	(²)	1,545	0.02		
63	Savannah, Ga.	532,505	8.07					52,110	0.79	114,086	1.73		
64	Hoboken, N. J.	388,243	6.04	26,546	0.41	887	0.01	99,000	1.54	8,192	0.13		
65	Peoria, Ill.	640,657	10.06	6,156	0.10			111,750	1.75	8,151	0.13		
66	Duluth, Minn.	710,274	11.38					171,000	2.73	8,512	0.14	\$1,247	\$0.02
67	Evansville, Ind.	441,057	7.08			4,500	0.07	70,457	1.13	9,325	0.16		
68	Utica, N. Y.	595,934	9.58	41,361	0.67			94,208	1.51	656	0.01		
69	Manchester, N. H.	496,517	7.99	107,605	1.73	22,544	0.36	54,109	0.87	6,915	0.11		
70	San Antonio, Tex.	644,649	10.82			5,462	0.09	21,300	0.36	13,299	0.22		
71	Elizabeth, N. J.	522,731	8.88	18,504	0.31	8,200	0.14	65,230	1.11	4,652	0.08		
72	Yonkers, N. Y.	940,449	16.02	3,812	0.06			55,558	0.95	9,699	0.17		
73	Waterbury, Conn.	635,699	10.90	7,134	0.12	737	0.01	71,604	1.23	5,336	0.09		
74	Salt Lake City, Utah.	603,317	10.40			2,091	0.04	124,700	2.15	59,028	1.02		
75	Kansas City, Kans.	454,918	7.88							31,666	0.55		
76	Erie, Pa.	453,029	7.87	1,617	0.03			55,600	0.97	4,675	0.08		
77	Wilkesbarre, Pa.	337,828	5.89	3,408	0.06	21,583	0.38	55,200	0.96	9,587	0.17		
78	Norfolk, Va.	576,181	10.17			1,469	0.03	52,296	0.92	127,421	2.25	1,299	0.02
79	Charleston, S. C.	511,309	9.11			6,896	0.12			86,481	1.54	189	(²)
80	Schenectady, N. Y.	335,882	6.16	7,060	0.13			79,629	1.46	7,040	0.13		
81	Houston, Tex.	606,071	11.13			5,310	0.10	22,956	0.42	9,504	0.17		
82	Harrisburg, Pa.	454,483	8.44	1,563	0.03	5,857	0.11	55,200	1.02	16,292	0.30		
83	Portland, Me.	780,885	14.60	47,530	0.89	22,392	0.42			617	0.01	475	0.01
84	Youngstown, Ohio.	506,890	10.12					59,216	1.18	2,559	0.05	2	(¹)

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$594,971	\$11.98					\$15,906	\$0.32	\$13,345	\$0.27	\$267	\$0.01
86	Holyoke, Mass.	599,577	12.21	\$55,287	\$1.13	\$16,561	\$0.34	53,498	1.09	1,019	0.02		
87	Fort Wayne, Ind.	393,113	8.02			4,856	0.10	22,300	0.46	3,217	0.07		
88	Tacoma, Wash.	483,056	9.95					65,070	1.34	10,560	0.22		
89	Akron, Ohio.	559,352	11.64					32,364	0.67	1,121	0.02	137	(?)
90	Saginaw, Mich.	469,164	10.07					42,629	0.91	4,804	0.10	207	(?)
91	Brockton, Mass.	586,387	12.68	25,079	0.54	26,500	0.57			2,665	0.06		
92	Lincoln, Nebr.	391,727	8.61			7,563	0.17	59,500	1.31	4,521	0.10		
93	Covington, Ky.	355,217	7.84					19,521	0.43	11,791	0.26		
94	Lancaster, Pa.	251,959	5.57			836	0.02	31,402	0.69	13,287	0.29		
95	Spokane, Wash.	482,106	11.05					93,835	2.15	21,620	0.50		
96	Birmingham, Ala.	186,630	4.30	18,985	0.44	6,064	0.14	57,700	1.33	131,721	3.03		
97	Altoona, Pa.	300,568	7.04	1,067	0.02			22,423	0.53	16,716	0.39		
98	Pawtucket, R. I.	569,754	13.39			5,336	0.13	33,375	0.78	6,573	0.15		
99	Binghamton, N. Y.	396,987	9.36	19,421	0.46			33,305	0.79	3,264	0.08		
100	Augusta, Ga.	271,826	6.49	7,538	0.18	3,110	0.07	22,000	0.53	51,477	1.23		
101	South Bend, Ind.	345,913	8.28					16,800	0.40	2,998	0.07		
102	Mobile, Ala.	264,242	6.38					16,674	0.40	96,289	2.32		
103	Johnstown, Pa.	247,081	6.02	1,061	0.03	6,000	0.15	32,760	0.80	26,887	0.64		
104	Dubuque, Iowa.	359,823	8.82					40,000	0.98	2,638	0.06		
105	Springfield, Ohio.	393,843	9.65					26,924	0.66	2,009	0.05		
106	Wheeling, W. Va.	294,262	7.24	3,927	0.10	3,065	0.08	44,472	1.09	21,448	0.53		
107	McKeesport, Pa.	318,804	7.89	872	0.02			27,264	0.67	2,994	0.07		
108	Bayonne, N. J.	485,189	12.02	7,560	0.19			37,281	0.92	5,369	0.13		
109	Butte, Mont.	426,379	10.69			22,930	0.57	49,132	1.23	39,411	0.99		
110	Allentown, Pa.	249,356	6.30	12,504	0.32	16,769	0.42	32,384	0.82	17,072	0.43		
111	Sioux City, Iowa.	427,599	10.86					46,566	1.18	5,019	0.13		
112	Terre Haute, Ind.	369,226	9.41					53,505	1.36	4,826	0.12	23	(?)
113	Topeka, Kans.	389,638	9.95							10,571	0.27		
114	Davenport, Iowa.	429,735	11.05					59,578	1.53	6,269	0.16		
115	Montgomery, Ala.	151,974	3.92					24,600	0.64	79,629	2.06		
116	Quincy, Ill.	307,079	8.05					71,750	1.88	3,042	0.08		
117	East St. Louis, Ill.	420,124	11.11	4,743	0.13			145,234	3.84	36,332	0.96	5,589	0.15
118	Haverhill, Mass.	406,934	10.79	41,719	1.11	17,076	0.45	51,132	1.36	1,769	0.05		
119	Little Rock, Ark.	156,119	4.14					23,760	0.63	27,627	0.73		
120	Springfield, Ill.	372,105	9.92	521	0.01			84,658	2.26	5,993	0.16		
121	York, Pa.	263,504	7.06	928	0.02	5,538	0.15	13,482	0.36	11,832	0.32		
122	Salem, Mass.	443,148	11.88	57,447	1.54	19,130	0.51			982	0.03		
123	Malden, Mass.	488,565	13.15	87,085	2.34	17,450	0.47	22	(?)	661	0.02		
124	Chester, Pa.	263,532	7.19	675	0.02	3,050	0.08	19,054	0.52	5,227	0.14		
125	Chelsea, Mass.	422,199	11.52	22,359	0.61	16,028	0.46	37,158	1.01	3,345	0.09		
126	Newton, Mass.	1,042,469	28.81	130,850	3.60	17,450	0.48	16	(?)	759	0.02		
127	Passaic, N. J.	231,758	6.46	1,088	0.03			56,936	1.59	6,142	0.17		
128	Elmira, N. Y.	321,519	9.00	9,103	0.25			41,672	1.17	3,072	0.09		
129	Atlantic City, N. J.	641,283	15.19	3,439	0.10	218	0.01	89,250	2.50	47,407	1.33		

¹ Included in the column of "receipts from general revenues," in Table 25. For details, see Table 10.² Less than 1 cent.

TABLE 27.—RECEIPTS FROM SPECIFIED CLASSES OF GENERAL REVENUES,¹ TOTAL AND PER CAPITA: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	TAXES.						LICENSES AND PERMITS.				ALL OTHER GENERAL REVENUES.	
		General property taxes.		Special property and business taxes.		Poll taxes.		Liquor licenses and taxes.		All other licenses, and departmental permits.			
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
130	Superior, Wis.....	\$317,319	\$8.95	\$8,479	\$0.24			\$71,500	\$2.02	\$2,430	\$0.07	\$279	\$0.01
131	Knoxville, Tenn.....	188,894	5.41			\$3,000	\$0.09	21,690	0.62	37,342	1.07		
132	Newcastle, Pa.....	281,570	8.28	822	0.02			12,400	0.36	10,345	0.30		
133	Rockford, Ill.....	267,501	7.87					53,267	1.57	2,565	0.08		
134	Jacksonville, Fla.....	264,870	7.81					18,450	0.54	32,228	0.95		
135	South Omaha, Nebr....	216,020	6.51					93,000	2.80	5,997	0.18		
136	Fitchburg, Mass.....	437,542	13.57	46,573	1.42	16,250	0.50	2	(²)	1,143	0.03		
137	Galveston, Tex.....	421,160	12.91			2,630	0.08	17,375	0.53	12,740	0.39	329	0.01
138	Macon, Ga.....	178,815	5.49	4,845	0.15	1,338	0.04	33,125	1.02	42,103	1.29		
139	Canton, Ohio.....	338,141	10.42					30,764	0.95	1,141	0.04		
140	Joplin, Mo.....	142,148	4.38	2,958	0.09			14,565	0.45	16,364	0.50		
141	Auburn, N. Y.....	366,746	11.43	12,829	0.40			57,963	1.81	922	0.03	106	(²)
142	Wichita, Kans.....	236,020	7.41							7,412	0.23		
143	Racine, Wis.....	286,902	9.06	5,969	0.19			27,750	0.88	2,627	0.08		
144	Woonsocket, R. I.....	243,002	7.74			2,396	0.08	25,165	0.80	3,857	0.12		
145	Joliet, Ill.....	338,611	10.84					140,000	4.48	3,213	0.10		
146	Taunton, Mass.....	380,781	12.29	59,955	0.19	14,850	0.48	40,996	1.32	1,048	0.03		
147	Chattanooga, Tenn.....	214,834	7.03					22,000	0.72	18,564	0.61		
148	Sacramento, Cal.....	341,702	11.22					64,056	2.10	28,181	0.93		
149	Oshkosh, Wis.....	274,377	9.11	4,534	0.15			25,000	0.83	462	0.02		
150	La Crosse, Wis.....	218,521	7.52	5,869	0.20			31,000	1.07	2,705	0.09		
151	Council Bluffs, Iowa....	282,721	11.15			2,621	0.10	15,382	0.61	2,086	0.08	63	(²)

¹ Included in the column of "receipts from general revenues," in Table 25. For details, see Table 10.² Less than 1 cent.

TABLE 28.—SPECIFIED PAYMENTS AND RECEIPTS FOR EDUCATION, TOTAL AND PER CAPITA: 1904.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

City num- ber.	CITY OR MUNICIPALITY.	PAYMENTS FOR SCHOOLS.								RECEIPTS FROM SUB- VENTIONS, GRANTS, CHARGES, ETC., FOR SCHOOLS. ¹		PAYMENTS FOR EX- PENSES OF LIBRA- RIES, ART GALLER- IES, AND MUSEUMS. ¹	
		Aggregate.		Expenses. ¹				Outlays. ²					
				Salaries of teachers.		All other.							
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
	Grand total.....	\$109,968,626	\$5. 10	\$62,552,853	\$2. 90	\$24,288,724	\$1. 13	\$23,127,049	\$1. 07	\$12,580,540	\$0. 63	\$4,185,879	\$0. 19
	Group I.....	68,159,413	5. 80	38,028,744	3. 24	14,235,382	1. 21	15,895,287	1. 35	6,149,531	0. 52	2,708,638	0. 23
	Group II.....	18,146,735	4. 49	10,979,649	2. 71	4,172,011	1. 03	2,995,075	0. 74	5,220,293	0. 80	689,436	0. 17
	Group III.....	13,288,356	4. 14	7,801,613	2. 43	3,283,916	1. 02	2,202,827	0. 69	2,380,682	0. 74	462,815	0. 14
	Group IV.....	10,374,122	4. 06	5,742,847	2. 25	2,597,415	1. 02	2,033,860	0. 80	1,830,024	0. 72	224,900	0. 13

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1904.

1	New York, N. Y.....	\$32,422,867	\$3.34	\$17,710,509	\$4.55	\$5,940,942	\$1.53	\$8,771,416	\$2.26	\$1,419,615	\$0.37	\$1,223,004	\$0.31
2	Chicago, Ill.....	9,232,751	4.78	5,294,390	2.74	2,017,533	1.04	1,920,828	0.99	359,551	0.19	217,014	0.11
3	Philadelphia, Pa.....	6,489,879	3.94	3,010,837	2.16	1,697,706	1.22	781,336	0.56	1,000,648	0.72	297,701	0.21
4	St. Louis, Mo.....	2,814,789	4.51	1,384,160	2.22	669,299	1.07	761,330	1.22	235,670	0.38	63,786	0.10
5	Boston, Mass.....	5,750,314	9.77	2,631,358	4.47	1,041,006	1.77	2,077,950	3.53	29,072	0.05	286,057	0.49
6	Baltimore, Md.....	1,583,192	2.94	1,044,265	1.94	454,166	0.84	84,761	0.16	377,551	0.70	50,000	0.09
7	Cleveland, Ohio.....	2,389,470	5.61	1,259,992	2.96	485,457	1.14	644,021	1.51	247,913	0.58	97,196	0.23
8	Buffalo, N. Y.....	1,438,906	3.87	1,001,783	2.69	368,296	0.99	68,827	0.19	144,562	0.39	96,817	0.26
9	San Francisco, Cal.....	1,470,324	4.08	1,080,148	3.00	247,917	0.69	142,259	0.39	978,666	2.72	57,552	0.16
10	Pittsburg, Pa.....	1,721,119	4.88	826,248	2.34	468,914	1.33	425,957	1.21	270,593	0.77	139,218	0.39
11	Cincinnati, Ohio.....	1,150,876	3.37	893,370	2.62	238,469	0.70	19,037	0.06	257,896	0.76	26,415	0.07
12	Detroit, Mich.....	1,093,294	3.44	791,184	2.49	273,163	0.86	28,947	0.09	286,495	0.90	72,178	0.23
13	Milwaukee, Wis.....	1,060,117	3.44	677,759	2.20	235,204	0.76	147,154	0.48	435,213	1.41	71,280	0.23
14	New Orleans, La.....	541,515	1.77	422,741	1.39	97,310	0.32	21,464	0.07	106,086	0.35	11,431	0.04

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1904.

15	Washington, D. C.....	\$1,708,265	\$5.73	\$1,068,275	\$3.58	\$422,856	\$1.42	\$217,134	\$0.73	\$249	(*)	\$150,259	\$0.50
16	Newark, N. J.....	1,371,242	5.02	850,917	3.12	296,837	1.09	223,488	0.82	417,111	\$1.52	47,857	0.18
17	Minneapolis, Minn.....	1,114,791	4.46	750,876	3.00	242,829	0.97	121,086	0.48	169,957	0.68	54,278	0.22
18	Jersey City, N. J.....	829,326	3.65	494,230	2.17	143,042	0.63	192,054	0.84	262,903	1.16	24,791	0.11
19	Louisville, Ky.....	615,841	2.81	404,588	1.85	150,511	0.69	60,742	0.28	164,229	0.75	5,498	0.03
20	Indianapolis, Ind.....	1,058,930	5.17	527,446	2.58	183,027	0.89	348,457	1.70	198,347	0.97	31,446	0.15
21	Providence, R. I.....	862,051	4.44	501,690	2.59	318,072	1.64	42,289	0.22	45,562	0.23	21,014	0.11
22	St. Paul, Minn.....	726,692	3.82	474,257	2.49	148,731	0.78	103,704	0.55	98,173	0.52	34,038	0.18
23	Rochester, N. Y.....	777,154	4.39	419,668	2.37	147,583	0.83	209,903	1.18	78,178	0.44	5,087	0.03
24	Kansas City, Mo.....	992,907	5.64	625,332	3.55	208,794	1.19	158,781	0.90	93,955	0.53	21,428	0.12
25	Toledo, Ohio.....	466,694	3.10	299,954	1.99	133,357	0.89	33,383	0.22	104,087	0.69	13,908	0.09
26	Denver, Colo.....	1,034,205	6.95	628,598	4.23	270,600	1.82	135,007	0.91	50,859	0.34	29,194	0.20
27	Allegheny, Pa.....	633,808	4.51	295,545	2.10	172,586	1.23	165,677	1.18	100,882	0.72	27,252	0.19
28	Columbus, Ohio.....	506,905	3.65	367,725	2.65	108,899	0.78	30,281	0.22	70,697	0.51	17,336	0.12
29	Worcester, Mass.....	618,467	4.90	445,884	3.53	167,769	1.33	4,814	0.04	3,017	0.02	32,686	0.26
30	Los Angeles, Cal.....	1,060,680	8.76	528,231	4.36	136,975	1.13	395,474	3.27	535,503	4.42	37,092	0.31
31	Memphis, Tenn.....	254,076	2.16	132,476	1.13	48,270	0.41	73,330	0.62	113,539	0.97	7,179	0.06
32	Omaha, Neb.....	599,989	3.93	307,058	2.63	121,676	1.04	31,255	0.27	55,575	0.48	17,120	0.15
33	New Haven, Conn.....	447,958	3.83	316,251	2.71	131,707	1.13	.....	.....	65,439	0.56	15,945	0.14
34	Syracuse, N. Y.....	480,991	4.17	344,685	2.99	114,531	0.99	21,775	0.19	61,062	0.53	29,375	0.25
35	St. Joseph, Mo.....	300,268	2.66	153,840	1.36	62,793	0.56	83,635	0.74	53,807	0.48	9,688	0.08
36	Scranton, Pa.....	480,075	4.27	267,474	2.38	126,536	1.13	86,065	0.77	86,789	0.77	12,251	0.11
37	Paterson, N. J.....	385,110	3.49	255,058	2.31	87,830	0.80	42,222	0.38	140,958	1.28	16,358	0.15
38	Fall River, Mass.....	398,845	3.78	246,035	2.33	131,472	1.25	21,338	0.20	6,490	0.06	18,263	0.17
39	Portland, Ore.....	561,465	5.54	273,556	2.70	94,728	0.93	193,181	1.91	242,925	2.40	10,093	0.10

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904.

40	Atlanta, Ga.....	\$244,993	\$2.48	\$165,844	\$1.68	\$38,368	\$0.39	\$40,781	\$0.41	\$51,037	\$0.52	\$8,213	\$0.08
41	Albany, N. Y.....	322,377	3.32	231,667	2.39	84,923	0.87	5,787	0.06	34,666	0.36	12,344	0.13
42	Cambridge, Mass.....	562,148	5.84	355,069	3.69	137,161	1.42	69,918	0.73	7,238	0.08	21,220	0.22
43	Seattle, Wash.....	601,158	6.27	309,608	3.23	113,445	1.18	178,105	1.86	166,074	2.26	22,885	0.24
44	Grand Rapids, Mich.....	400,643	4.19	274,794	2.87	117,386	1.23	8,463	0.09	75,297	0.79	32,588	0.34
45	Dayton, Ohio.....	362,653	3.81	259,759	2.73	69,927	0.74	32,967	0.35	50,085	0.53	13,469	0.14
46	Lowell, Mass.....	376,428	3.97	236,568	2.49	134,253	1.41	5,607	0.06	8,330	0.09	17,512	0.18
47	Hartford, Conn.....	462,119	5.11	288,322	3.19	160,297	1.77	13,500	0.15	54,962	0.61	11,500	0.13
48	Reading, Pa.....	394,185	4.53	186,415	1.91	78,432	0.90	149,338	1.71	32,504	0.37	6,832	0.08
49	Richmond, Va.....	215,353	2.49	149,587	1.73	41,944	0.48	23,822	0.28	41,748	0.48	100	(*)
50	Nashville, Tenn.....	198,495	2.37	155,793	1.86	32,764	0.39	9,938	0.12	147,344	1.76	7,422	0.09
51	Wilmington, Del.....	223,747	2.71	147,959	1.79	72,914	0.88	2,874	0.03	39,672	0.48	9,552	0.12
52	Trenton, N. J.....	268,252	3.27	167,579	2.04	71,583	0.87	29,090	0.35	116,909	1.43	11,385	0.14
53	Camden, N. J.....	466,534	5.70	207,268	2.53	164,421	1.89	104,845	1.28	103,005	1.26	2,742	0.03
54	Bridgeport, Conn.....	388,630	4.87	216,066	2.71	83,825	1.05	88,739	1.11	43,581	0.55	13,471	0.17

¹Included in the column of "payments for general and municipal service expenses," in Table 24. For details, see Table 5.²Included in the column of "payments for outlays other than for municipal industries," in Table 24, and also in Table 7.³The sum of "subventions and grants for other civil divisions" for schools, in Table 10, and departmental receipts of schools, in Table 13.

*Less than 1 cent.

TABLE 28.—SPECIFIED PAYMENTS AND RECEIPTS FOR EDUCATION, TOTAL AND PER CAPITA: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAYMENTS FOR SCHOOLS.								RECEIPTS FROM SUB- VENTIONS, GRANTS, CHARGES, ETC., FOR SCHOOLS. ³		PAYMENTS FOR EX- PENSES OF LIBRA- RIES, ART GALLER- IES, AND MUSEUMS. ¹	
		Aggregate.		Expenses. ¹				Outlays. ²					
				Salaries of teachers.		All other.							
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
55	Troy, N. Y.	\$236,166	\$3.11	\$161,582	\$2.13	\$72,353	\$0.95	\$2,231	\$0.03	\$34,354	\$0.45		
56	Lynn, Mass.	275,962	3.66	181,508	2.41	75,130	1.00	19,324	0.26	655	0.01	\$14,748	\$0.20
57	Des Moines, Iowa.	440,076	6.03	227,639	3.12	127,641	1.75	84,796	1.16	32,697	0.45	9,984	0.14
58	New Bedford, Mass.	349,081	4.85	186,764	2.59	97,625	1.36	64,692	0.90	3,815	0.05	21,645	0.30
59	Oakland, Cal.	554,803	7.76	293,306	4.10	59,915	0.84	201,492	2.82	312,074	4.36	19,559	0.27
60	Springfield, Mass.	506,232	7.11	281,874	3.96	137,934	1.94	86,424	1.21	7,994	0.11	34,445	0.48
61	Lawrence, Mass.	304,734	4.45	160,942	2.35	70,012	1.02	73,780	1.08	99	(*)	15,723	0.23
62	Somerville, Mass.	361,185	5.33	250,581	3.70	87,203	1.29	23,401	0.35	346	0.01	22,914	0.34
63	Savannah, Ga.											3,285	0.05
64	Hohoken, N. J.	250,303	3.90	166,469	2.59	63,680	0.99	20,154	0.31	90,425	1.41	13,722	0.21
65	Peoria, Ill.	269,941	4.23	160,585	2.52	66,868	1.05	42,488	0.67	14,941	0.23	13,721	0.22
66	Duluth, Minn.	261,658	4.18	180,047	2.88	78,308	1.25	3,303	0.05	49,450	0.79	8,086	0.13
67	Evansville, Ind.	226,985	3.64	146,487	2.35	51,834	0.83	28,664	0.46	83,113	1.33		
68	Utica, N. Y.	249,169	4.01	139,789	2.25	68,417	1.10	40,963	0.66	34,217	0.55	10,703	0.17
69	Manchester, N. H.	155,479	2.50	98,828	1.59	44,159	0.71	12,492	0.20	4,451	0.07	6,627	0.11
70	San Antonio, Tex.	189,553	3.18	108,034	1.81	32,149	0.54	49,370	0.83	57,953	0.97	7,263	0.12
71	Elizabeth, N. J.	165,795	2.82	104,809	1.78	42,952	0.73	18,034	0.31	57,056	0.97		
72	Yonkers, N. Y.	411,172	7.00	192,856	3.28	108,545	1.85	109,771	1.87	25,879	0.44	3,570	0.06
73	Waterbury, Conn.	292,113	5.01	152,761	2.62	65,149	1.12	74,203	1.27	35,400	0.61	10,083	0.17
74	Salt Lake City, Utah.	361,512	6.23	222,567	3.84	78,675	1.36	60,270	1.04	139,960	2.41	4,623	0.08
75	Kansas City, Kans.	217,437	3.77	126,163	2.19	40,974	0.71	50,300	0.87	16,757	0.29	4,990	0.09
76	Erie, Pa.	251,238	4.36	116,537	2.02	51,646	0.90	83,055	1.44	45,360	0.79	9,725	0.17
77	Wilkesbarre, Pa.	167,975	2.93	115,388	2.01	52,587	0.92			41,287	0.72		
78	Norfolk, Va.	103,412	1.83	64,918	1.15	25,189	0.44	13,305	0.23	18,416	0.33	5,000	0.09
79	Charleston, S. C.	80,826	1.44	50,994	0.91	29,832	0.53			58,732	1.05	350	0.01
80	Schenectady, N. Y.	268,995	4.93	85,593	1.57	31,217	0.57	152,185	2.79	17,144	0.31	5,000	0.09
81	Houston, Tex.	153,649	2.82	115,247	2.12	28,701	0.53	9,701	0.18	67,156	1.23	5,588	0.10
82	Harrisburg, Pa.	263,136	4.88	121,076	2.25	63,948	1.19	78,112	1.45	40,903	0.76		
83	Portland, Me.	219,950	4.11	144,215	2.70	66,910	1.25	8,825	0.16	43,378	0.81	10,284	0.19
84	Youngstown, Ohio.	212,104	4.24	111,666	2.23	72,720	1.45	27,718	0.55	24,528	0.49	9,942	0.20

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904.

85	Dallas, Tex.	\$189,307	\$3.81	\$121,766	\$2.45	\$28,579	\$0.58	\$38,962	\$0.78	\$53,093	\$1.07	\$5,302	\$0.11
86	Holyoke, Mass.	192,289	3.92	132,766	2.70	59,523	1.21			2,381	0.05	10,000	0.20
87	Fort Wayne, Ind.	217,527	4.44	93,926	1.92	35,378	0.72	88,223	1.80	60,200	1.23	5,397	0.11
88	Tacoma, Wash.	227,102	4.68	153,325	3.16	36,047	0.74	37,730	0.78	127,965	2.64	8,680	0.18
89	Akron, Ohio	227,670	4.74	116,267	2.42	67,276	1.40	44,127	0.92	25,780	0.54	6,341	0.13
90	Saginaw, Mich.	236,825	5.08	114,950	2.47	73,265	1.57	48,610	1.04	48,042	1.03	1,000	0.02
91	Brockton, Mass.	243,681	5.27	132,197	2.86	52,420	1.13	59,064	1.28	218	(*)	11,804	0.26
92	Lincoln, Nehr.	182,132	4.00	116,837	2.57	46,355	1.02	18,940	0.42	19,848	0.44	5,492	0.12
93	Covington, Ky.	108,389	2.39	71,643	1.58	27,685	0.61	9,061	0.20	47,850	1.06	8,604	0.19
94	Lancaster, Pa.	179,007	3.96	61,120	1.35	30,587	0.68	87,300	1.93	29,183	0.65		
95	Spokane, Wash.	365,380	8.38	167,127	3.83	93,356	2.14	104,897	2.40	102,460	2.35	7,934	0.18
96	Birmingham, Ala.	96,537	2.22	59,741	1.38	18,700	0.43	18,096	0.42	40,237	0.93		
97	Altoona, Pa.	243,678	5.71	79,706	1.87	39,813	0.93	124,159	2.91	33,345	0.78		
98	Pawtucket, R. I.	185,419	4.36	102,650	2.41	62,318	1.46	20,451	0.48	11,273	0.26	8,656	0.20
99	Binghamton, N. Y.	145,547	3.43	108,183	2.55	37,364	0.88			25,583	0.60	6,164	0.15
100	Augusta, Ga.												
101	South Bend, Ind.	165,999	3.97	79,708	1.91	39,279	0.94	47,012	1.13	55,132	1.32	2,986	0.07
102	Mobile, Ala.	300	0.01			300	0.01						
103	Johnstown, Pa.	145,833	3.55	94,943	2.31	50,890	1.24			31,616	0.77		
104	Dubuque, Iowa	107,427	2.63	72,717	1.78	32,752	0.80	1,958	0.05	13,499	0.33	7,059	0.17
105	Springfield, Ohio	161,960	3.97	98,679	2.42	30,685	0.75	32,596	0.80	19,786	0.48	4,406	0.11
106	Wheeling, W. Va.	136,038	3.35	82,219	2.02	49,010	1.21	4,809	0.12	21,989	0.54	5,426	0.13
107	McKeesport, Pa.	175,935	4.35	92,012	2.28	47,211	1.17	36,712	0.91	30,044	0.74	2,916	0.07
108	Bayonne, N. J.	215,237	5.33	98,989	2.45	47,964	1.19	68,284	1.69	64,124	1.59	5,918	0.11
109	Butte, Mont.	327,259	8.20	170,055	4.26	83,695	2.10	73,609	1.85	94,818	2.38	14,686	0.37
110	Allentown, Pa.	162,329	4.10	74,473	1.88	50,573	1.28	37,283	0.94	32,105	0.81		
111	Sioux City, Iowa	159,209	4.04	99,501	2.53	35,171	0.89	24,537	0.62	13,067	0.33	3,689	0.09
112	Terre Haute, Ind.	188,139	4.79	127,318	3.24	33,293	0.85	27,528	0.70	51,361	1.31	3,113	0.08
113	Topeka, Kans.	340,711	8.70	109,272	2.79	104,485	2.67	126,954	3.24	13,217	0.34	5,210	0.13
114	Davenport, Iowa	208,195	5.35	114,203	2.94	60,207	1.55	33,785	0.87	25,930	0.67	6,849	0.18
115	Montgomery, Ala.	116,065	3.00	41,089	1.06	13,141	0.34	61,835	1.60	16,712	0.43	2,665	0.07
116	Quincy, Ill.	122,018	3.20	59,838	1.57	33,189	0.87	28,991	0.76	8,632	0.23	3,767	0.10
117	East St. Louis, Ill.	251,626	6.65	93,443	2.47	65,672	1.74	92,511	2.45	3,989	0.11	6,681	0.18
118	Haverhill, Mass.	159,025	4.22	109,567	2.91	49,458	1.31			453	0.01	13,278	0.35
119	Little Rock, Ark.	86,370	2.29	57,650	1.53	15,670	0.42	13,050	0.35	34,756	0.92		
120	Springfield, Ill.	182,126	4.86	88,662	2.36	37,775	1.01	55,689	1.49	8,874	0.24	5,074	0.14
121	York, Pa.	156,313	4.19	67,144	1.80	36,345	0.97	52,824	1.41	31,371	0.84	1,040	0.03
122	Salem, Mass.	134,360	3.60	97,997	2.63	36,363	0.98			3,184	0.09	12,362	0.33
123	Malden, Mass.	181,822	4.89	130,782	3.52	51,040	1.37			559	0.02	10,857	0.29
124	Chester, Pa.	122,155	3.33	70,278	1.92	38,086	1.04	13,791	0.38	27,925	0.76		

¹Included in the column of "payments for general and municipal service expenses," in Table 24. For details, see Table 5.²Included in the column of "payments for outlays other than for municipal industries," in Table 24, and also in Table 7.³The sum of "subventions and grants for other civil divisions" for schools, in Table 10, and departmental receipts of schools, in Table 13.⁴Less than 1 cent.

TABLE 28.—SPECIFIED PAYMENTS AND RECEIPTS FOR EDUCATION, TOTAL AND PER CAPITA: 1904—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 37.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1904—Continued.

City number.	CITY OR MUNICIPALITY.	PAYMENTS FOR SCHOOLS.								RECEIPTS FROM SUBVENTIONS, GRANTS, CHARGES, ETC., FOR SCHOOLS. ³		PAYMENTS FOR EXPENSES OF LIBRARIES, ART GALLERIES, AND MUSEUMS. ¹	
		Aggregate.		Expenses. ¹				Outlays. ²					
				Salaries of teachers.		All other.							
		Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.
125	Chelsea, Mass.....	\$232,337	\$6.34	\$104,981	\$2.86	\$46,459	\$1.27	\$80,897	\$2.21	\$795	\$0.02	\$5,788	\$0.16
126	Newton, Mass.....	297,298	8.22	168,452	4.66	73,389	2.03	55,457	1.53	4,043	0.11	17,313	0.48
127	Passaic, N. J.....	158,614	4.42	99,925	2.79	35,253	0.98	23,436	0.65	49,525	1.38	8,390	0.23
128	Elmira, N. Y.....	114,887	3.22	80,426	2.25	31,680	0.88	2,881	0.08	25,723	0.72	2,500	0.07
129	Atlantic City, N. J.....	124,523	3.49	59,117	1.66	37,766	1.06	27,640	0.78	48,070	1.35	3,579	0.10
130	Superior, Wis.....	184,039	5.19	102,833	2.90	43,884	1.24	37,322	1.05	19,509	0.55	4,623	0.13
131	Knoxville, Tenn.....	59,242	1.70	48,936	1.40	10,306	0.30			43,824	1.26		
132	Newcastle, Pa.....	123,698	3.64	69,315	2.04	40,052	1.18	14,331	0.42	24,630	0.72		
133	Rockford, Ill.....	146,832	4.32	80,125	2.36	30,182	0.89	36,525	1.07	8,531	0.25	9,833	0.29
134	Jacksonville, Fla.....												
135	South Omaha, Nebr....	146,406	4.41	66,233	2.00	28,530	0.86	51,643	1.56	21,727	0.65	1,481	0.04
136	Fitchburg, Mass.....	143,823	4.40	90,362	2.76	36,197	1.11	17,264	0.53	588	0.02	6,686	0.20
137	Galveston, Tex.....	72,015	2.21	56,223	1.72	15,792	0.48			28,861	0.88	1,146	0.04
138	Macon, Ga.....											600	0.02
139	Canton, Ohio.....	127,708	3.93	80,769	2.49	41,139	1.27	5,800	0.18	21,644	0.67	4,154	0.13
140	Joplin, Mo.....	67,603	2.08	49,776	1.53	16,730	0.52	1,097	0.03	13,377	0.41	3,104	0.10
141	Auburn, N. Y.....	119,331	3.72	70,364	2.19	25,642	0.80	23,325	0.73	17,813	0.56	2,500	0.08
142	Wichita, Kans.....	88,619	2.78	61,819	1.94	25,739	0.81	1,061	0.03	8,621	0.27	2,265	0.07
143	Racine, Wis.....	163,640	5.17	89,080	2.81	32,642	1.03	41,918	1.32	25,612	0.81	4,194	0.13
144	Woonsocket, R. I.....	80,962	2.58	51,158	1.63	29,804	0.95			10,969	0.35	2,901	0.09
145	Joliet, Ill.....	157,472	5.04	90,330	2.89	52,087	1.67	15,055	0.48	10,773	0.34	7,118	0.23
146	Taunton, Mass.....	129,105	4.17	86,741	2.80	36,884	1.19	5,480	0.18	3,589	0.12	9,878	0.32
147	Chattanooga, Tenn.....	64,643	2.11	44,831	1.47	12,378	0.40	7,434	0.24	46,102	1.51	600	0.02
148	Sacramento, Cal.....	181,581	5.96	124,727	4.10	47,412	1.56	9,442	0.31	93,275	3.06	10,873	0.36
149	Oshkosh, Wis.....	111,710	3.71	58,686	1.95	25,217	0.84	27,807	0.92	19,035	0.63	6,317	0.21
150	La Crosse, Wis.....	104,852	3.61	71,853	2.47	31,936	1.10	1,063	0.04	42,570	1.47	1,500	0.05
151	Council Bluffs, Iowa....	126,241	4.98	73,042	2.88	39,595	1.56	13,604	0.54	10,214	0.40	4,291	0.17

¹ Included in the column of "payments for general and municipal service expenses," in Table 24. For details, see Table 5.² Included in the column of "payments for outlays other than municipal industries," in Table 24, and also in Table 7.³ The sum of "subventions and grants for other civil divisions" for schools, in Table 10, and departmental receipts of schools, in Table 13.

