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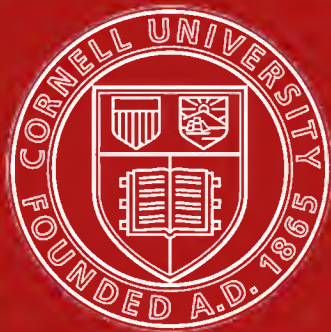
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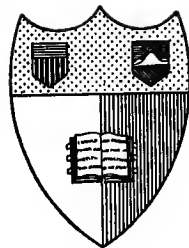


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DEPARTMENT OF COMMERCE AND LABOR

BUREAU OF THE CENSUS

S. N. D. NORTH, DIRECTOR

SPECIAL REPORTS

STATISTICS OF CITIES HAVING
A POPULATION OF OVER
30,000: 1905



WASHINGTON
GOVERNMENT PRINTING OFFICE
1907

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LETTER OF TRANSMITTAL.

DEPARTMENT OF COMMERCE AND LABOR,

BUREAU OF THE CENSUS,

Washington, D. C., August 15, 1907.

SIR:

I have the honor to transmit herewith a special report for the fiscal year 1905, on the statistics of cities having a population of over 30,000.

This report was authorized by an act of Congress approved July 1, 1898, which directed the Bureau of Labor to compile and publish annually the official statistics of cities. Under authority of an act of Congress approved February 14, 1903, the Secretary of Commerce and Labor transferred this investigation to the Bureau of the Census.

The statistics presented in this report were collected, under the supervision of Mr. Le Grand Powers, chief statistician, by agents of the Bureau of the Census, who obtained the necessary data from the official records or the published reports of the cities. The city officials, by their courtesy and cooperation, contributed greatly to the success of the work.

The financial statistics of cities, which form the larger part of this report, are a continuation of those presented in Bulletin 20 for 1902 and 1903, and in Bulletin 50 for 1904. This report also includes statistics relating to a number of other subjects connected with city activities—as police and fire departments, sewers, streets, and parks; statistics relating to these subjects were not obtained for 1904, but were given for 1902 and 1903 in Bulletin 20.

In connection with the financial statistics of cities Mr. Powers presents an exhaustive study of governmental accounting, a subject which is being widely discussed by city officials, accountants, and economists. In connection with statistics on sewers the report presents a discussion of sewerage and sewage disposal by Mr. Moses N. Baker, associate editor of the Engineering News, and a special report on the sewerage and sewage disposal of Worcester, Mass., prepared by Mr. Harrison P. Eddy, superintendent of sewers in that city.

It is believed that the statistics for the several cities included in this report are more nearly comparable than are those in any previous report. This improvement is due largely to the fact that city officials now appreciate the value of such a report more fully than they did when Bulletin 20—the first annual report on the official statistics of cities prepared by this Bureau—was published. It is hoped that the accuracy and the usefulness of these annual reports may increase as the value and the need of comparable statistics are more widely recognized by all those interested in the improvement of city affairs.

Very respectfully,



Director.

Hon. OSCAR S. STRAUS,
Secretary of Commerce and Labor.

STATISTICS OF CITIES HAVING A POPULATION OF OVER 30,000: 1905.

FINANCIAL STATISTICS.

INTRODUCTION.

Object of the Census investigations.—In its financial statistics of cities the Bureau of the Census seeks to present such data relating to financial transactions and conditions as will admit of ready comparison between the several cities. Among the important questions which may be answered by such comparisons are the following:

The relative total cost of the governments of cities; 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.

Sources and character of statistical data.—The data for the Census financial statistics of cities are necessarily derived from the books of accounts of their governments. The statistics are affected, therefore, both by the very great differences in the 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 financial 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 performing 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 that may properly be said to belong to the government of the city—i. e., of the community constituting the city; 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 citizens of the city exclusively;

and its receipts do not include all receipts derived from municipal activities within the city limits.

The *government of the city*—i. e., of the community constituting the city—for which the Bureau of the Census seeks to present financial statistics is not limited to the "city government," as above defined, but includes all corporations, organizations, commissions, boards, and other 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.

In some American cities the only books of accounts are those of the treasurers. In other cities additional accounts are kept by the comptrollers or other officers exercising the duties of a comptroller or auditor. In both classes of cities the treasurer's accounts are what are known in the business world as "cash accounts;" that is, they are arranged to furnish an exhibit of the flow of cash into and out from the treasury and to show whether any of the money received is lost or misapplied. In the great majority of those cities in which books are kept by a comptroller or similar officer such books are in some of their essentials the same as those of the treasurer. They include accounts with the treasurer, which are a check upon his transactions and upon those relative to appropriations.

The accounts of many of the smaller and a few of the larger American cities are accounts with cash and not with revenue and expense, and hence are not designed primarily to show the cost of operation and maintenance, as are revenue and expense accounts in the business of private individuals. Most of the more progressive cities, however, have introduced into the cash account of the treasurer or comptroller certain devices by which that account is made to show incidentally the relation between expenditures and revenues, thus enabling the officials to obtain indirectly from their cash accounts what is shown directly by commercial revenue and expense accounts. The devices referred to consist in keeping in the office of the

comptroller, or of the treasurer, more or less detailed exhibits of payments classified by object and of receipts classified by source. The proper classification of the items in such accounts into expenses, outlays, revenues, and debt transactions will furnish an approximate statement of the cost of operating the government of the city or of maintaining any of its functions for a given fiscal year, and will also show the relation between expenditures and revenues, provided all the bills are presented when due and settled at once by the issue of warrants to be paid in the immediate future.

In those cities in which large numbers of warrants, or orders having the authority of warrants, are paid in a year subsequent to that of issue, the problem of securing from the treasurer's or comptroller's books a statement of the cost of governmental operation and maintenance and of expenditures for the acquisition or construction of permanent properties is more difficult. Under such conditions, for any given year the classified exhibit of the treasurer's transactions may show no payment for the support of a certain function, as the police or schools, while for the next year it may show disbursements twice as great as the actual cost of maintenance. In such cities the aggregate of warrants drawn in settlement of claims more nearly represents the cost of governmental operation and maintenance and expenditures for permanent properties than does the aggregate of those paid. Yet the tabulation of warrants drawn, combined with a statement of receipts, does not furnish a complete exhibit of the financial transactions of a given year. It does not include a statement of the payment of warrants or bills payable drawn in previous years but liquidated during the current year; hence, from the standpoint of governmental accounting, it is as imperfect as would be a trader's accounts from which were omitted outstanding liabilities for the purchase of merchandise. To make an approximately complete exhibit, for a given fiscal year, of the financial transactions of cities of the class referred to in

this paragraph, not only must the comptroller's record of warrants drawn during the year be presented, but the treasurer's statement of warrants paid or liquidated during the year must distinguish those outstanding at the beginning of the year from those drawn during the year. It is on this basis that the Census statistics of payments and receipts of cities are compiled.

Need for uniformity in city accounts and reports.—

The compilation of comparable financial statistics of cities is at the present time attended with many difficulties and large expense, owing to differences in the accounting systems and methods of the various cities, those systems and methods being almost as numerous as the cities themselves. The movement toward the uniform classification of payments and receipts inaugurated by the National Municipal League gives promise of assisting much in reducing these difficulties and the accompanying expense. The publication of the Census bulletins presenting the financial statistics of cities has given this movement a great impetus, but this alone will not suffice to render easy of attainment comparable financial statistics of cities. Before that end can be secured, accountants and governmental officials must reach some common understanding of the fundamental principles of governmental business and accounting, as they have with reference to those of commercial business and accounting. That result can be secured only as the outcome of study and intelligent discussion of those principles.

As a first step toward the study and discussion referred to above, the Bureau of the Census presents certain statements of accounting principles, as gathered from books most generally accepted as authorities on public finance and commercial accounting, and from correspondence with students of public finance and with accountants, followed by a discussion of the application of those principles to commercial and to governmental accounting.

SCIENCE OF ACCOUNTING.

Accounting.—Accounting may be defined as the practical science which applies accounts and records as an aid to the administration of financial business. The foregoing is a brief but complete definition, from an administrative point of view, of the science of accounting. Many other definitions have been prepared. Lisle, one of the best authorities on the subject, considering it in its economic relations, has given the following definition: "*Accounting* is the science which treats of the methods of recording transactions entered into in connection with the production and exchange of wealth, and which shows their effect upon its production, distribution, and exchange."¹ Considering the subject in all its relations, the follow-

ing may in some respects be considered a more complete definition: *Accounting* is that branch of practical science which has to do with the devising, installation, supervision, and control of systems or methods of collecting, classifying, recording, and summarizing financial data relating to the business of individuals, institutions, and governments, so that the condition or state of such business at any given time shall be disclosed, the result or outcome of its transactions shall be expressed in terms of its objects or purposes, and other information needed for its systematic and most successful administration shall be furnished.

Accounting methods.—*Single entry accounting* is a method of accounting whereby the financial data of an enterprise are currently collected and classified and

¹ Lisle's *Accounting in Theory and Practice*, page 1.

finally coordinated around a single class of accounts—those which show only financial condition; from such accounts a summary of the outcome or results of business operations for a given period can be obtained only by compiling summaries of condition for the beginning and the close of such period, and comparing the debts or liabilities and the property or assets of the one with those of the other.

Double entry accounting is a method of accounting whereby the financial data of an enterprise are currently collected and classified, and finally so coordinated around two classes of accounts—one showing financial condition and the other operative results—that a summary of the outcome or results of business operations for a given period derived from the ledger accounts of income and expense will be confirmed by summaries derived from accounts which show property or assets and debts or liabilities at the beginning and at the close of that period.

Double entry accounting has been generally introduced in the management of commercial business for two purposes: (1) To secure added control over accounting accuracy; and (2) to classify and record the financial data so as to show (a) the condition of business, at any given time, in its legal and economic relations, and (b) the legal and the economic results or outcome of financial transactions for a specified period. The terminology employed should always be in harmony with the classification mentioned in (2). The mechanical device of double entry may be utilized for recording financial data under classifications other than the one mentioned above; but if so utilized, the

terminology of ordinary commercial accounting should be modified to correspond with the basis of classification employed, or no end of confusion and wrong interpretation will follow. Only accounting which accomplishes all of the results mentioned above merits the designation “complete” double entry accounting; accounting which fails to show the legal or economic outcome of financial transactions or the legal or economic condition of business may be called “incomplete” double entry.

Bookkeeping.—Bookkeeping is the art of classifying and recording data relating to the business of individuals, institutions, and governments, with the view of making a permanent record, in suitable form, of the information required for accounting purposes.

Relation between accounting and bookkeeping.—The foregoing definitions of accounting and bookkeeping and the relation of the one to the other may be stated briefly as follows: Accounting is the science which has to do with the methods employed or to be employed in the collection, classification, recording, summarizing, and controlling of the accuracy of the information needed for the administration of a business; bookkeeping is the art of classifying and recording the information needed in accordance with a plan or method devised; accountancy is the profession or calling which, utilizing the science, devotes itself to devising, installing, and supervising methods of accounting. The accountant is an engineer of the business world, and the bookkeeper is a draftsman or clerk to do his bidding.

PRIVATE AND COMMERCIAL BUSINESS AND ACCOUNTING.

CHARACTER AND PRINCIPAL TECHNICAL TERMS OF COMMERCIAL BUSINESS.

Private business.—Private business is the business of individuals and firms, and of corporations other than those organized for purposes of government.

Private financial business.—Private financial business is that private business which has to do with financial transactions and conditions.

Commercial business.—Commercial business is the business of individuals and firms, and of corporations exchanging or using lands, buildings, and other forms of wealth, and employing labor, for the production, increase, or accumulation of wealth by gaining profit from trading enterprises or from the appreciation of assets, by deriving earnings from the performance of services, or by deriving interest, or rents from revenue producing properties. The term *commercial business* is also applied by the Bureau of the Census to that business of governments in which capital is used, or labor employed, or both, for carrying on industrial and commercial operations or for securing gain.

Loans, debts, and liabilities.—*Loans* are amounts of

money, or quantities of other forms of wealth, furnished by a creditor to a debtor with the obligation for their repayment. *Debts* are the obligations of individuals, firms, and corporations to make payments of specified amounts of money, or of specified quantities of other forms of wealth. The word *debts* is also used as the designation of amounts of money, or quantities of other forms of wealth, which individuals, firms, and corporations owe. The term *debt obligations* is used with the meaning given in the first definition of *debts*, and *indebtedness* with that given in the second. *Liabilities* are obligations of individuals, firms, and corporations to make payments of money or other forms of wealth. The term is also used in speaking of the enforceable claims which debts and other financial obligations create against individuals, firms, and corporations.

Debts or liabilities in commercial business are of two classes: (1) The debts or liabilities of individuals, firms, or corporations to their creditors for loans, materials, and services; and (2) the debts or liabilities of corporations to their stockholders on account of capi-

tal receipts and for undivided profits and unallocated provisions for losses, and the liabilities of the business of individuals and firms to their owners on account of similar receipts, profits, and provisions for losses. Debts or liabilities, as above described, may be assigned to one of two groups, according as they are incurred on account of capital or otherwise. Considered as debts, these two groups are called *fixed* or *funded*, and *floating*; considered as liabilities, they are called *capital* and *current*.

Estate, property, capital, and assets.—The terms *estate*, *property*, *capital*, and *assets* are designations used in speaking of the wealth or property in the possession or control of individuals, firms, or corporations, including their franchises, rights, and good will, and other income-producing capacity having a money value. Of the four terms, only *capital* and *assets* are commonly used in accounting. The term *estate* is applied to a stock of wealth held or controlled at a given time by an individual, firm, or corporation as owner, tenant, agent, trustee, or executor, while *property* is applied only to such wealth of owners. In the case of an owner, both terms are used in referring to lands and chattels as “real and personal estate” or “real and personal property,” while in the case of a tenant, agent, trustee, or executor, only the term *estate* is employed in referring to lands and chattels to be administered or managed or to be realized upon and apportioned, although such lands and chattels may be spoken of as the “property” of the “estate.” *Capital* and *assets* are terms applied to a stock of wealth employed in a particular business, at a given time, by an individual, firm, or corporation. *Capital* is the term to be used when speaking of this wealth as resources for carrying on the business; *assets*, when speaking of it as resources for meeting its debts. Considered as property or capital, the wealth in an enterprise is separable into two divisions—that of the stockholders or owners, and that of creditors. Considered as estate or assets, this wealth is not so divisible, although as assets it is subject to the claims of creditors, and as estate it has been procured in part with the money of such creditors.

Accountants generally limit the use of the term “capital” to that portion of the wealth in an enterprise representing the residual interest or the property rights of the owners or stockholders therein, after making provision for all debts; while economists apply the same term to all wealth employed in such enterprises. For this reason the Bureau of the Census has previously spoken of the total of such wealth as *economic capital*, and of the residual interest of the owners or stockholders as *accounting capital*. A better terminology would doubtless be secured by speaking of the former as *business capital* and of the latter as *proprietors' capital*. The latter terminology would be in harmony with the custom of referring to that portion of

the wealth employed in an enterprise which represents the property rights or interest of the creditors therein, as *creditors' capital* or *credit capital*—the creditors' capital consisting of that portion of the possessions of an enterprise which is necessary to satisfy the demands of creditors, and the proprietors' capital consisting of that portion which represents the contributions by the owners or stockholders plus the increment thereto or minus the decrement therefrom. The proprietors' capital may also be called *net business capital*.

Estate, property, capital, and assets may be divided into two classes, according to their character.

Fixed capital is a term which originated with economists as a designation of wealth more or less permanent in character employed in business and available for more than a single use, and the returns from which extend over a long period. It includes lands, buildings, machinery, and equipment used for either productive or nonproductive purposes. The term *fixed assets* is used, principally for accounting purposes, in speaking of this fixed capital when considered as resources for meeting capital liabilities and long-term debt obligations. Many accountants call the fixed capital of a business its “capital assets.” When fixed capital is considered as “estate” or “property,” these words are generally limited by the adjective “permanent.”

Circulating capital is a term applied to that portion of the capital of an individual, firm, or corporation—as cash, stock in trade, customers' accounts, bills receivable, securities, and all possessions, etc., held subject to sale or to realization in cash—which either is subject to changes by reason of business transactions, or may be sold, exchanged, or otherwise realized upon without detracting from the appliances or facilities necessary to business uses and operation. So far as such possessions are available for meeting current obligations, they constitute what business men call *working capital*. The term *current assets*—and sometimes *cash*, *available*, or *revenue assets*—is used by accountants in speaking of circulating capital when considered as available for meeting debt liabilities. When circulating capital or current assets are referred to as “estate” or “property,” those words are generally limited by the adjective “temporary.”

Basis of credit.—The property or property rights of the stockholders in the capital or assets of a corporation, here called *proprietors' capital*, constitutes the basis of corporation credit; a corporation without any such capital is said to be insolvent. The same general principles are applicable to individuals and firms. But the actual basis of credit of an individual, firm, or corporation, as here described, is not always shown in the balance sheet, although the balance sheet is arranged to exhibit (1) the capital of the business, and (2) the property rights of creditors and of the proprietors in the same. The actual basis of credit includes earning power as well as lands and chattels, and this earning

power may or may not be capitalized and shown in asset accounts and in the balance sheet. In negotiating loans or otherwise seeking credit, an individual, firm, or corporation, whose rights, good will, and other earning power are not capitalized and included in the asset accounts and the balance sheet, always accompanies the latter with supplementary exhibits showing such earning power, in order that a complete exhibit may be made of the economic capital and the basis of credit.

Statements of business results.—As the object or purpose of commercial business is the production, increase, accumulation, or administration of wealth, the results or outcome of its transactions to be of any administrative value must be stated in terms of income, expense, and net gain, and of the factors contributing to or affecting the same, such as profits, appreciation of assets, earnings, interest, and rents, together with the expenses and charges against income. In order to sum up and state the outcome or results in such terms, the amount of capital or assets, together with the additions thereto and the deductions therefrom, must be accurately determined (1) by records of acquisition and of disposal or loss, and (2) by appraisal or by proper accounting methods for appreciation or depreciation.

CHARACTER, METHODS, AND DEVELOPMENT OF COMMERCIAL ACCOUNTING.

Commercial accounting.—Commercial accounting is the application or adaptation of the science of accounting to the administrative requirements of commercial business. These requirements, which differ somewhat according as the business is of the ordinary type or is conducted by an individual, firm, or corporation acting as agent, are as follows:

(1) To meet the administrative requirements of ordinary commercial business, accountants must devise and provide records and summaries which (a) aid in securing the systematic meeting of all liabilities and the orderly collection of all claims against debtors; (b) demonstrate the financial condition of the business at a specified time by showing its aggregate capital or assets and its liabilities or debts, or, what amounts to the same thing, its total capital or assets, and the property rights of its creditors and of its stockholders or owners in such assets; (c) assist in maintaining and demonstrating honesty and fidelity in the care and custody of cash and other assets; (d) show the operative relation between income and expense and the amount that has been made or lost by the proprietors as a result of the business transactions in a specified fiscal period; and (e) ascertain and exhibit the efficiency and wisdom of the administration of income, and demonstrate the necessity and economy of expenditures by coordinating operative results with physical and operative statistics.

(2) To meet the administrative requirements of com-

mercial business transacted by individuals, firms, and corporations acting as agents of others with power to acquire assets and incur liabilities, accounting records and summaries should be devised and provided which will secure the ends or objects mentioned above in (a), (c), and (e); and also (b) demonstrates the financial condition of the business at a specified time by showing the capital or assets of the principal at the immediate disposal of the agent and the liabilities incurred by him for such principal; and (d) show the excess of income over expenditures, or the reverse, as the result of the business transactions in a specified fiscal period.

Methods and rules.—In the application of accounting principles as an aid to business administration, expenditures are classified and accounts arranged primarily to disclose the results or outcome of business operation expressed in terms of the objects for which the business is conducted. This object in commercial undertakings is always to secure net gain.

Accounting for minor administrative purposes, such as those relating to the meeting of fixed charges or to the division of net revenue or revenue surplus in the form of dividends, and those which involve the economy of expenditures, cost accounting, etc., are made subsidiary or supplementary to this primary accounting. Commercial business may utilize either single or double entry accounting as an aid to administration. It most frequently employs the double entry method, which, of the two, the more readily permits the application of accounting principles so as to secure the best administrative results. In this method (1) all forms of wealth owned by the proprietor and employed in the business must be included in the asset accounts; (2) information relating to financial transactions must be recorded on both the debit and the credit sides of the ledger; (3) provision must be made for differentiation in properly classified accounts, of capital and income and of capital and revenue expenditures; and (4) the net profit or loss, which is the difference between profits (including net earnings and appreciation of assets) and losses (including net expenses, losses by fire, accident, and flood, and depreciation of assets), must be proved by the increase or decrease of capital, as ascertained from the balance sheet.

Development.—Centuries of study and experiment have been expended in the development of systems of accounting which meet the above-mentioned requirements. Those systems have all grown from small and crude beginnings; and they have become of ever-increasing importance to good management as, with the passing of time, they have become more fully analytical and the analyses have been guided by keener perception of the factors contributing to business success.

In the commercial world the earliest accounts were simply records designed and arranged to meet the first of the requirements of commercial accounting mentioned above. They showed (1) those individuals to

whom the proprietor was in debt, the amount of such debts, and when they were payable; and (2) those individuals who were in debt to the proprietor, the amount of such debts, and when they were due. In early days, as now, such accounts assisted the business man in the systematic and orderly payment and collection of debt—than which there can be nothing more vital in business administration.

The scope of commercial accounting was enlarged and its usefulness greatly increased when, in addition to recording indebtedness, it placed at the command of the business man information such as is called for by the second, third, and fourth requirements above mentioned, demonstrating how much the proprietor was worth at a given time, the operative results of his business, whether he had gained or lost, and the amount of that gain or loss. This information was furnished by data relating to the value of assets, and by summaries of transactions showing income and expense, and profit and loss—the net gain or loss of the year being reflected in increased or decreased net assets or capital. The field of accounting was further enlarged upon the development of modern corporations, with their vast and complex business interests, and by the adaptation of accounting principles to meet their numerous administrative requirements, including that designated (e) in a preceding paragraph.

COMMERCIAL ACCOUNTING TERMS.

Expenses or revenue expenditures.—Expenses or revenue expenditures are (1) the accrued costs, paid or payable, incident to the management and operation of the business or enterprises of individuals, firms, and corporations; (2) the costs of replacing, renewing, repairing, and in a general way keeping up the efficiency and serviceability of their fixed capital or capital assets; (3) allowances for depreciation of fixed and current assets and, when no accounting is had, for expenses separate and distinct from losses; and (4) losses. Expenses are the aggregate amounts, paid or payable, and allowed for the purposes specified, for which no permanent or subsequently convertible thing of value is received. The term *expenses* is quite generally used by trading concerns, while *revenue expenditures* is almost universally employed by nontrading enterprises. The word *expense* is also used as the generic designation of all accounts dealing with expenses.

Capital expenditures or capital outlays.—Capital expenditures or capital outlays are the accrued costs, paid or payable, incurred by individuals, firms, and corporations in the acquisition, construction, or extension of their plants and assets more or less permanent in nature, such as lands, buildings, machinery, equipment, etc. Such expenditures or outlays involve the acquisition of an asset by exchange for another asset, or by the assumption of a liability, leaving

the “capital,” as understood by accountants, unchanged.

Expenditures.—The word *expenditures*, when unmodified by a limiting designation, has a signification which includes expenses and capital outlays, as above defined. The distinction between revenue expenditures and capital expenditures, as stated in the above definitions, arises from the usage of nontrading concerns in making expenses chargeable against income in revenue accounts, while outlays are reported in capital accounts. The designation *expenditures* is also applied to all accrued costs, paid or payable, incurred by individuals, firms, or corporations, acting as agents of others, for the transaction of specified business.

Income.—Income is the total of amounts received or receivable by individuals, firms, or corporations, in the form of trading profits, earnings, rents, interest, or other accruals, in connection with the operations of the business conducted by them. The designation is also applied to such profits, earnings, rents, and interest less the costs of business operations of the ordinary business, and to all amounts received or receivable by individuals, firms, or corporations acting as agents of others for the transaction of specified business. Further, it is used by nontrading concerns as the common designation of all accounts with income, against which appear expenses or the costs and losses connected therewith.

Earnings.—When distinguished from income, as in the interstate commerce schedules, railroad accounts, etc., earnings represent the gross returns from the principal operations in which capital is employed.

Revenue.—The designation *revenue* is given by some accountants to the gross operative returns in lieu of the term *income*; by others it is used to indicate the net amounts received or receivable by individuals, firms, and corporations from the operations of business or enterprises conducted by them, or, in other words, the excess of gross income over expenses. The word *revenue* is also quite generally employed by accountants (1) as a designation of the summary account of nontrading concerns, (2) as the generic designation of all accounts dealing with income (which are also called income accounts), and (3) as an adjective limiting “expenditures,” as in the first definition given above.

Payments.—As the term was originally used, a payment was the satisfaction of a claim or debt, or the compensation for value received in goods or services. According to present usage, a payment is primarily (1) an amount of money or its equivalent paid out by an individual, firm, or corporation in fiscal transactions; but the word has also the closely allied meanings, (2) the discharge of an obligation, in money or its legal equivalent, in return for value received; and (3) the act of delivering money or its equivalent in return for value received or in settlement or discharge of claims. Further, in any of the three ways suggested by these

definitions of the word, individuals, firms, or corporations may make payments either in meeting their own expenses or outlays, in liquidation of their own obligations, or as agents or trustees for others. Specific classes of payments are considered under *disbursements*.

Disbursements.—Originally the word *disbursement* signified the taking of money from a common purse by one having authority so to do. As the word is now used, its meaning is identical with the first of the three given above for *payments*; but for expressing the facts set forth in the second and third meanings given for the latter term, the word *disbursement* can not properly be employed.

Payments and disbursements for expenditures are generally referred to as *payments* and *disbursements on revenue account* or *on capital account*, according as they are made for revenue or capital expenditures. *Payments of loans* or *disbursements on loan account*, *payments for* or *disbursements on account of debentures, mortgages, or stock*, and *payments to partners*, which are payments or disbursements analogous to capital receipts, are seldom referred to as "capital payments" or "capital disbursements," but instead are given the specific designations used above, which fully describe their character or object.

Receipts.—Receipts are primarily amounts of money taken in by individuals, firms, and corporations in their fiscal transactions; but the term is applied also to the act of taking or accepting money or its equivalent. Further, in either of the two ways suggested by these meanings of the word, individuals, firms, and corporations may receive money or its equivalent either as part of their own income, or as the proceeds of a loan, or as agents or trustees for others.

Income or revenue receipts, or receipts from income or revenue, is the term applied by accountants to receipts, or realization on revenue account, from profits, earnings, interest, and rents. In like manner *capital receipts* is the term applied to amounts contributed to an undertaking and intended to be permanently left therein for the sake of enabling it to carry on its business and secure an income therefrom, whether such amounts are contributed by proprietors or are received from holders of debenture stock, mortgages, or bonds.

Funds and fund reserve accounts.—In accounting, *funds* are amounts of cash or other forms of wealth set aside for and devoted to a special purpose, and kept apart from cash or other forms of wealth not devoted to the same purpose. In *fund* or *fund reserve accounts* are recorded amounts, either kept invested separately or kept uninvested, for which a person or corporation is responsible to a beneficiary. When the asset is not kept separate, the reserve account is necessary to represent the amount or proportion of the general assets, investments, or investment income to which the beneficiary is entitled.

The cash and other forms of wealth belonging to a particular fund may properly be spoken of as assets of such fund, while the legal title to the cash or other form of wealth so held is vested in the individual or corporation upon whose books the account is carried. It is marked as a reserve because the equitable title or beneficial interest is in another person or is for a specified purpose. Cash belonging to a specified fund, if kept separately in a bank, can be paid out only on an order, warrant, or check drawn against that fund by one having authority so to do. If, however, the cash is not kept separately, the account being marked only by a reserve, a corresponding instrument drawn in settlement of accounts is always payable from any money of the maker which is available for general expenditures.

Liability accounts.—Liability accounts are classified ledger exhibits of liabilities to creditors and to owners or stockholders.

Asset accounts.—Asset accounts are classified ledger statements of assets.

Capital account.—Capital account is the common designation of the group of accounts with capital expenditures and capital receipts, showing the assets acquired through the former and the liabilities incurred through the latter.

Income and expense account.—In a statement of closing, the income and expense account—also called *income, revenue, income and expenditures, revenue and expense*, and *revenue and expenditure account*—is a classified summary into which are balanced all accruals growing out of the operation of a business. The books of an enterprise using both an income and expense account and a profit and loss account are properly kept when the former account shows the true income surplus or deficit—an *income surplus* or *net income* being the excess of income over all the costs that are met or to be met therefrom, while an *income deficit* or *net expense* is the excess of such costs over income. Many commercial concerns which do not distinguish between income and expense accounts and profit and loss accounts—especially banks—give to the income and expense account the designation "profit and loss account." The essential distinction between the *income and expense account* and the *profit and loss account* is explained under the latter head.

Profit and loss account.—Where the profit and loss account is distinguished from the income and expense account, it is used to show changes in proprietary relations caused by losses from bad debts, fire and flood, sales of capital assets, depreciation, net expense, etc., and by profits from collections of bad debts written off, premiums on sales of stock and bonds, net earnings, etc. All accounts—whether operative or nonoperative, including income and expense accounts—which record changes in proprietary relations are closed at

the end of the year into a profit and loss summary for the purpose of determining the net profit or the net loss. This summary, as presented in a statement or report, is frequently called a "profit and loss account," or "loss and gain account."

Where both an income and expense account and a profit and loss account are used, the former shows the gross as well as the net results of operation, while the latter shows the financial results of proprietorship, for the period under consideration; the former is operative, while the latter is proprietary and relates directly to the balance sheet. Where only one of these accounts is used, it is generally called by trading concerns "profit and loss account" or "loss and gain account," and by nontrading concerns "income and expense account," or some allied designation.

Surplus or deficit account.—The surplus or deficit account is a ledger account of corporations into which is carried the net profit or the net loss at each closing period. The account represents the cumulative profits and losses of the business, after payment of dividends. It is the balancing account between assets and liabilities. In a nonprofit-sharing enterprise the surplus and deficit account is sometimes called the "closing account;" in an institution, where all of the income and expenses and the profits and losses are distributed to or charged against different funds, it is called the "distribution account."

Agency or trust account.—Agency or trust accounts are ledger accounts of the financial transactions of individuals, firms, and corporations acting as agents of others for the transaction of specified business, into which are balanced all accounts of expenditures and income of such business. Such an account shows, for a given period of time, the result of business operations, as does a profit and loss account for a trading concern, and an income and expense account for a nontrading concern.

Summary statement.—A summary statement is an exhibit of financial data relating to the business of an individual, firm, or corporation, classified or set forth in two portions, which are set opposite to each other or deducted one from another in such a manner as to summarize all the facts bearing upon some aspect of the business. Summary statements, of which there may be any number, should always be given designations descriptive of the data which they summarize and of the purpose for which they are prepared. The most important of such statements are those which show financial condition and those which show the outcome of business transactions.

Summary of financial condition.—In commercial business a summary of financial condition is a detailed statement, as of a specified time, of the wealth owned or controlled by a given enterprise, and of the debts of that enterprise. This summary shows the wealth set

over against the debts, as assets or resources available for meeting them. It shows also the property rights or capital, in the wealth of the enterprise, of the owners or stockholders and of the creditors—or, in other words, the portion of such wealth acquired by the aid of credit and that acquired without such aid. Further, the summary shows all debts as liabilities set over against the assets.

Summary statements setting forth the above-described information are designated in the commercial world *balance sheets*, *statements of assets and liabilities*, or *statements of affairs*. The first two designations are given to summaries of financial condition for a going concern, and the third to those of a bankrupt one. Many accountants limit the term *balance sheet* to a summary of financial condition prepared from books kept by double entry accounting, and give the designation *statement of assets and liabilities* to similar exhibits prepared from books kept by the single entry method of accounting.

The summary of financial condition is always deemed of very great importance in the negotiation of credit. When, however, the balance sheet is an incomplete exhibit of the resources of a business for meeting its liabilities, by reason of the omission of the capitalized value of franchises, rights, good will, and other earning power, it does not show the true basis of credit; and under such circumstances it is customary, in negotiations for credit, to supply these omitted data in statements supplementary to the formal balance sheet.

Summaries of outcome of business transactions.—Summaries of the outcome of business transactions are statements of the information (1) in income and expense accounts, profit and loss accounts, or surplus and deficit accounts, or (2) in agency or trust accounts; they show the results or outcome of business expressed in terms of the purpose of the business. Summaries derived from the accounts mentioned in (1) are always those of business conducted for net gain. They exhibit the economic effect of financial transactions upon the capital of the stockholders or owners, and measure the increase or decrease of that capital during a given period of time. They also measure the increase or decrease in the net assets—that is, the excess of assets over liabilities—of a business; and likewise the increase or decrease of that portion of the business properties representing the contributions of the owners or stockholders thereto, in the shape of money or otherwise. Summaries derived from agency or trust accounts are exhibits of the outcome of transactions which increase or decrease the assets entrusted to the agent, or the liabilities incurred by him; they measure the increase or decrease of the principal's net assets in the business, or his net liabilities to the business or to the agent.

GOVERNMENTAL BUSINESS AND ACCOUNTING.

CHARACTER AND PRINCIPAL TECHNICAL TERMS OF GOVERNMENTAL BUSINESS.

Any definition of governmental business necessitates the use of the terms *nation*, *state*, *municipality*, and *government*, which are defined below.

Nation.—A nation is an association of persons living within certain limits of territory, united in a moral organized personality with a spirit and will of its own, and separable into government and governed.

State.—In America a state is one of the self-governing commonwealths or bodies politic which together make up a nation called a federal republic. In other parts of the world the word *state* is quite commonly employed with a meaning approximating that of *nation*, as above defined, namely, an association of persons living within certain territory and separable into government and governed.

Municipality.—A municipality is a county, city, town, or other incorporated community possessing and exercising the privilege of local self-government.

Government.—A government is the permanent organization of a nation, state, or municipality administering the common affairs of its citizens.

Governmental business.—Governmental business is the business of nations, states, and municipalities which is conducted for them by their governments or governmental officials as agents or representatives, including (1) the exercising of those powers and the doing of those things for the common welfare for which their governments or governmental officials have authority; (2) the making of the expenditures needed for such purposes and the meeting of the same from prescribed sources and by specified methods; and (3) the transacting of such other financial business as the governments or governmental officials may be authorized or directed to do. The exercise of the powers and the performance of duties mentioned in (1) is here called the *general business of governments*; the doing of the things mentioned in (2), the *primary financial business of governments*; and that mentioned in (3), the *subsidiary financial business of governments*. The transactions and results of the general business of governments can not be definitely stated in terms of money, and are therefore not subject to accounting control as are their primary and subsidiary financial business.

The concept given in the preceding paragraph of the primary financial business of governments, whose assets, liabilities, and transactions are recorded in the primary accounts, is the one which is entertained by the great majority of statesmen, economists, and governmental officials and accountants. According to it the primary financial business of governments differs materially from that of the ordinary business of individuals, firms, and private corporations. The latter seeks a net gain and, in the language of finance, aims

at a "surplus"—the greater the surplus the more successful the result; while the former, being only a part of the business of governments, which is conducted primarily for the purpose of protecting society and promoting the common welfare, aims to establish a balance between revenues and expenditures. Further, although in individual cases *quasi* private industries may be administered with the aim of obtaining profits or earnings, and investments may be made with the object of realizing profits, interest, or rents, it is nevertheless true of the financial business of governments as a whole that any profits, earnings, interest, or rents realized are subordinate and incidental to the things done and the powers exercised by the government for the common welfare. Considered in their relation to all governmental activities, the revenues derived from industries and other profits, earnings, interest, and rents are parts of the national, state, or municipal revenues for meeting the aggregate costs of government.

The attention of the governmental official is at all times centered upon the relation between the authorized expenditures for all purposes and the probable revenue receipts from all sources during the year, to the end that he may make adequate provision for meeting, by means of loans, all revenue deficits or deficiencies of revenue receipts, or for regulating the disposition of any surplus revenue or revenue receipts. He may and should give thought to securing a profit from governmental industries, but only for the purpose of increasing the resources available for meeting governmental expenditures, and thus of lessening the burden of taxation. In establishing the right relation between all expenditures and the aggregate revenue receipts, statesmen and financiers have found their supreme administrative financial problem. It is the problem that has engaged the attention of the great finance ministers—of Chase, during the American Civil War; of Thiers, in the crisis of the Franco-Prussian War and in the subsequent settlement of France with Germany; and of Gladstone, in the preparation of budgets that gained for him recognition as one of the world's greatest financiers.

The primary financial business of governments, being considered as that specified portion of "governmental business" concerned with raising money from the public and expending it for public purposes, makes use of only a portion of the property employed for the governmental purposes of the nation, state, or municipality. The portion so used is that which is held for meeting expenditures or the current costs of government, for liquidating indebtedness, or for earning or otherwise securing an income. Although the acquisition or construction of schoolhouses, jails, streets, sewers, and kindred properties of governments forms a part of the primary financial business of governments,

they are not considered as being employed in such business; they are as much outside thereof as the house or store which a real estate agent purchases for and turns over to his principal is outside of the business of the agent unless or until it is turned back to him for resale.

A second concept of the nature of the primary financial business of governments is entertained by a limited number of accountants and public officials, principally those connected with or having to do with the administration of cities conducting very many governmental industries. Instead of regarding this business as that of raising money from the public and expending it for public purposes, they believe its essential character is the making and the caring for governmental investments or properties acquired or constructed for governmental purposes. The first concept concerning the nature or character of this business makes it one of raising and expending money; the second, one of raising and investing money.

According to the first of these concepts, school-houses, sewers, and street improvements which are acquired or constructed as a part of the primary financial business of governments, bear the same relation to that business as the residence, furniture, and clothes of a merchant purchased from the proceeds of his mercantile business bear to such business. According to the other, they have the same relation to the primary financial business of governments as the barns, houses, and drains of a farm do to the business of the farmer. The two concepts of the primary financial business of governments given above are held at the present time by different governmental officials and accountants, and when practically embodied in governmental accounts give rise to diverse rules for arranging ledger accounts and classifying governmental expenditures, to which attention is called on later pages.

Governmental budgets.—The budget comprehends a general exhibit of the finances of the nation, state, or municipality, including estimates of the revenues or revenue receipts and of the expenditures or payments for expenditures for the ensuing fiscal year, and an outline of the scheme for raising the needed revenues of that year by taxation. The term is sometimes employed to refer to the legislative act, which is based upon the exhibit of finances and which establishes the character and amount of the expenditures and the character and amount of the taxes, and which also provides for meeting revenue deficits and for disposing of revenue surplus.

In governmental business the term *budget* was first applied to the annual statements which the British chancellor of the exchequer makes to the House of Commons sitting as a committee on ways and means. Legislative control over expenditures and taxation in Great Britain became a reality after the revolution of 1668, when the budget and accompanying legisla-

tion governing expenditures and taxation became an essential part of the administration of British finances. The principles underlying the British use of the budget have been adopted in one form or another by all nations, states, and municipalities in which the people control public expenditures and taxation. The legislative body for nations, states, or municipalities, where this control is secured, determines in advance by appropriation acts and ordinances the legal expenditures for a given year, and also establishes the revenue and other provisions for meeting such expenditures. The word *budget* is here applied not alone to the formal estimates which are submitted for legislative approval, but to the financial provisions of appropriation acts and to those acts and ordinances under which revenues are collected and expenditures made. A *budgetary surplus* is the excess of revenues over the amounts paid and to be paid therefrom by the terms of the budget or appropriation acts, and a *budgetary deficit* is the excess over the revenues of the amount similarly paid and to be paid therefrom.

Loans, debts, and liabilities.—*Loans* are amounts of money, or quantities of other forms of wealth, obtained from the creditors of nations, states, and municipalities by their governments, with an obligation for their repayment. *Debts* are the obligations of nations, states, and municipalities to pay to creditors amounts of money, or quantities of other forms of wealth; these may be referred to as *debt obligations*. The word *debts* is also used in speaking of amounts of money, or quantities of other forms of wealth, which nations, states, and municipalities owe for loans, materials, and services; in this sense, the word *debt* is synonymous with *indebtedness*. *Liabilities* consist of (1) debt liabilities or the obligations of nations, states, and municipalities to make payments of money or other forms of wealth to their creditors; and (2) administrative liabilities or the obligations of their governments or governmental officials to make designated use or disposition of specified moneys or other forms of wealth in their possession. The term *liabilities* is also used in speaking of the enforceable or recognized claims (1) of creditors against nations, states, and municipalities, for the debts of such nations, states, and municipalities; and (2) of citizens and creditors against governments or governmental officials, to make designated use or disposition of specified moneys or other wealth in their possession.

The debts or debt liabilities of nations, states, and municipalities are of two classes. When considered as debt obligations, these are spoken of as *funded* and *floating*; the term *funded debts* is applied to all long-term debt obligations for which the good faith and credit of nations, states, and municipalities have been pledged, and the term *floating debts*, to all other debt obligations. When considered as liabilities, these same classes are generally referred to as *fixed* and *current*.

Administrative liabilities, also, are of two classes, legal and general.

Legal administrative liabilities are those which arise from the legal or recognized obligations for the expenditure, accumulation, or distribution of money for designated purposes. They are of two classes: (1) The obligations of governmental officials (a) to make expenditures as prescribed by general and special appropriation acts and ordinances, and (b) to assign to specified funds, as prescribed by such acts and ordinances, the moneys received from loans and from revenues; and (2) the obligations of the governments of nations, states, and municipalities (a) to secure and place in sinking funds the amounts called for by contracts made with creditors in the negotiation of loans, and (b) to use moneys received from donors in accordance with the terms imposed by them.

Under the term *general administrative liabilities* the Bureau of the Census includes obligations of one department or fund of government to another. They may with propriety be called *accounting liabilities*.

The debts or liabilities of municipalities, like those of private individuals, firms, and corporations, are enforceable claims or obligations for the payment of money or other forms of wealth. The methods of enforcement differ in the different nations and states, being in some substantially the same as those employed in the case of private debts and in others quite different, but in all the fact that municipal debts are liabilities of, or claims against, the citizens or taxpayers is practically recognized. In Maine, when a city or town fails to meet the claims of the state or county against it, the treasurer of the state or county may issue his warrant to the sheriff, requiring him to levy by distress and sale upon the real and personal property of any of the inhabitants of the city or town.¹ In like manner, the statutes authorize the seizing of property of the inhabitants of a county, city, or town, to pay any debt due from the body politic of which they are members.² Connecticut has legal provisions similar to those of Maine. Other states, as Massachusetts, direct the removal of assessors who fail to levy taxes to meet maturing debt obligations, and the appointment of assessors who will discharge this duty. In still other states the method of enforcing debt liabilities is by mandamus upon municipal officials, directing that they provide in the tax levy for meeting all maturing debt obligations, together with the interest thereon. This levy, like the levy just referred to, differs in method, but not in the underlying principles of law or of economic theory, from the levy by distress and sale employed in Connecticut and Maine.

The debt liabilities of nations and states are not enforceable claims, as are those of municipalities, but nations and states pledge their good faith and credit

for the payment of their debts³; and that pledge creates—in equitable form, at least—an obligation of the same essential character as in the case of municipalities. Further, as has been pointed out by many writers on public finance, nations and states are under powerful incentives to meet their liabilities. For the sake of a temporary gain, a nation or state repudiating its debt shuts itself out from the future use of credit, and national bankruptcy is a bar to any later borrowing other than on ruinous terms. The interest on the public debts of a nation, state, or city, if met from taxes, makes such debts economic burdens upon the taxpayers. The creation of a public debt thus becomes in effect a first mortgage upon all the wealth of the community incurring the same. As Fisher says, in "The Nature of Capital and Income" (page 31), "the government is merely an intermediary between the bondholder and the public wealth which is taxed to satisfy the bondholder's claim." These facts have not always been recognized, even in the United States or Great Britain. In very recent times, states and municipalities accepting the theories of John Law, have looked upon a credit as a fresh creation of wealth, and thus an addition to state and municipal possessions, instead of a burden. Misled by these theories, in the quarter century ending not far from 1870 the states and municipalities—especially the counties—of the United States incurred large public debts. The reckless disregard of all good management in public finance which then held sway in many communities led to such depreciation of the value of private property that nearly all our states shortly thereafter adopted constitutional provisions and passed laws limiting the power of states and municipalities to incur debt. That legislation, which is largely of the period 1870 to 1885, is a practical recognition of the fact that all the private wealth of a nation, state, or municipality is burdened by national, state, or municipal debt, subject only to the limitations of public good faith and of the constitutional and statutory provisions themselves. It also recognizes the influence of governmental debt upon property values, which can be definitely measured by comparing the selling price per acre of farm lands in two adjoining towns or counties, of which one is free from debt, while the other has a large indebtedness, incurred for obtaining unproductive property, and carried for many years. Some very instructive examples of this kind can be found in New York state, along the line of the New York, Ontario and Western Railway, and in Western states where the towns and counties have incurred heavy debts for railroad bounties.

The foregoing facts are illustrations of the principle concerning the relation of public debts to public and private property which has determined the public policy and the form of accounting records of the British and American national governments, and of the governments of the great majority of American states

¹ Revised Statutes, 1903, chapter 10, sections 5 and 7.

² Revised Statutes, 1903, chapter 48, section 96.

and municipalities. The legislation and practice of these governments are based upon the supposition that public debt is the common debt of all the people, incurred by their representatives, in their name, and for their common interest. These representatives have pledged the good faith and credit of the nation, state, or municipality for the payment of the obligations; and in the case of debts whose interest or principal is met by taxation, this pledge creates an equitable claim against the citizens or taxpayers, and thus establishes what is in effect a lien upon their wealth rather than a property right in or liability against the property secured by the creation of the debt.

Writers on public finance have promulgated many different theories concerning the effect and the policy of public borrowing. As pointed out by Bastable, the leading British writer on public finance, the earliest were little more than formal expressions of popular prejudice. Following the theories of John Law, writers in the early years of the eighteenth century spoke of public funds as a "mine of gold" and of state loans as "realized alchemy." But the growth of debt in England and France during that century led to a reaction; and Adam Smith spoke of "the enormous debts which at present oppress, and will in the long run probably ruin, all the great nations of Europe." Later writers, especially those of Germany, as Jakob, Malchus, Rau, and Nebenius, while dwelling upon the evil effects of public debts, accept them as legitimate expedients in the financial administration of nations, states, and municipalities. This view of public debts may be called one of the leading theories of modern economists relating to this subject. K. Dietzel, another German writer, considering expenditures for public improvements as investments, regards the issue of loans as a true method of defraying such expenditures. So regarded, the issue of loans becomes a normal part of the working of a progressive nation, state, or municipality, instead of being something to be avoided as much as possible, as under the theory last mentioned. Bastable, however, inclines to the belief that save in extraordinary emergencies the use of public loans should be restricted to productive or economic enterprises, such as national railroads, telegraphs, etc., and municipal waterworks, gas works, etc.; and that, even in the case of such enterprises, great care should be exercised lest the nation, state, or municipality be led into the domain of speculation, instead of confining its energies to the field wherein it can accomplish better results than can private individuals or corporations. Each of these theories of public debt finds its advocates among the public men of the United States and other modern nations. As a rule, the men at the head of national governments incline to the concepts of Bastable or Jakob. The same is true of the greater number of those responsible for the administration

of American municipalities, although some among these, as well as the greater number of those in control of British cities, accept more or less fully the concept of Dietzel. One of these theories is closely associated with the concept of the primary financial business of governments as that of raising and expending money, and the other with the concept of such business as that of raising and investing money. According as one or the other of these two theories is accepted, one or the other of two conclusions concerning the nature of governmental capital and assets will be reached; and sooner or later these become embodied in different systems of accounting, to which attention is called in later pages.

Administrative liabilities being obligations not of nations, states, and municipalities, but of their governments or governmental officials, their satisfaction or nonsatisfaction does not affect the outcome or result of the financial business of nations, states, or municipalities which has previously been given the designation *primary financial business of governments*. Accordingly they can not give rise to any burden or economic lien upon the private property of the citizens, or a lien upon the national, state, or municipal properties in the exclusive possession or control of their governments.

The fundamental difference between debt liabilities and administrative liabilities is reflected fairly well in the legal provisions of most states with reference to the enforcement of these two classes of liabilities. Mention has already been made of the fact that the debt liabilities of nations and states are not enforceable by proceedings in law or equity. In their discretion, however, nations and states may, in such cases as they may elect, permit themselves to be sued for the purpose of determining the equity of specified claims, and for that purpose only. While the debt liabilities of nations and states are not enforceable by proceedings in law or equity, in many states it is quite different with the administrative liabilities of their governments or governmental officials. In such states the officials may be compelled by mandamus to meet administrative liabilities. In the case of municipalities, debt liabilities are generally enforceable by ordinary suits at law, while administrative liabilities are always enforceable by mandamus. The liabilities of the latter class, not being obligations of the nation, state, or municipality, can not properly be set over against their property considered as assets, and hence, if accounting control is secured over such liabilities, it must be by the use of what, under such circumstances, should be called "accounting assets." This is the reason why the two classes of liabilities—debts, or claims against nations, states, and municipalities, or their citizens in their sovereign or corporate capacity; and governmental administrative liabilities, or claims against their governments or

governmental officers as agents—should in accounting be kept entirely distinct.

Of the same essential character as the governmental administrative liabilities are the obligations of governmental officials to keep the city hall, schoolhouses, streets, sewers, etc., in good condition and in use for the purposes and in the manner contemplated in their construction. These obligations, which may be designated as *general obligations of governmental administration*, can not be stated in terms of money, and hence can not be brought under accounting control.

Estate, property, capital, and assets.—When used in governmental business the terms *estate*, *property*, *capital*, and *assets* should be given meanings identical with those which are assigned to them in the commercial world, and which are more or less familiar to business men and accountants. The resources on which nations, states, and municipalities depend for the purpose of meeting their liabilities and the costs of conducting their governmental business are, as has been pointed out by most writers on public finance, the aggregate of the productive wealth within their borders. Such wealth is drawn upon for the purposes mentioned by taxation, and so far as it can be converted by that process to governmental uses it constitutes the capital or assets of nations, states, and municipalities.

The resources upon which municipalities depend for meeting their liabilities and their current costs of government are portions of those on which states similarly depend, and these in turn are portions of the national resources. It is impossible to assign a definite value, at any given time, to the resources of a nation, state, or municipality, or to determine what portion of those resources can be utilized for the purposes of any particular government. For this reason, no formal consideration has been given in governmental accounts to the estate, property, capital, or assets of nations, states, or municipalities. Instead, those accounts take into consideration only that part of such estate, property, capital, or assets which is vitally connected with the conduct of the primary financial business of governments. The estate, property, capital, and assets so considered are forms of wealth whose value is known or ascertainable, and so are readily brought under accounting control. They may properly be called *governmental*, as distinguished from the total estate, property, capital, and assets of the nation, state, or municipality.

The term *governmental estate* is here used as the designation of the aggregate possessions of nations, states, and municipalities, employed by their governments in the common interest of their citizens or in promoting the common welfare, or held by such governments for investment or for meeting governmental debts.

The governmental estate as above defined may be classified as *permanent* and *temporary*. The *permanent*

governmental estate includes all the possessions of nations, states, and municipalities, more or less permanent in character, which are used continuously in promoting the common welfare or serving the common needs of the citizens; the amounts of money expended in their acquisition or construction are referred to in this report as *outlays*, or *governmental outlays*. All governmental estate not included in the permanent governmental estate, as above defined, is called *temporary governmental estate*.

When considered with reference to governmental revenues, the governmental estate may be classified as *productive* or *economic*, and *nonproductive* or *noneconomic*. The *productive* or *economic governmental estate* is that which is acquired and used primarily for the purpose of earning or otherwise securing an income; it includes the assets of the sinking and kindred funds, and the properties and current funds of enterprises such as waterworks, gas works, etc., where these are conducted as *quasi* private industries. All other governmental properties are given the designation *nonproductive* or *noneconomic governmental estate*.

The governmental possessions considered as property may be classified as salable and unsalable. The *salable property of governments* includes that portion of the governmental estate which in physical character and uses resembles the real and personal property of private individuals, namely, all governmental buildings with the land on which they are located and their furniture and equipment, all lands for parks, and all possessions such as in the commercial world constitute the current or available assets of individuals, firms, and corporations. *Unsalable property of governments* is a general term employed in speaking of roads, streets, sewers, and other improvements more or less permanent in character, but not included in salable property as above defined, which have been acquired or constructed by governments for the common benefit and common use of their citizens. Their value to the community is reflected in the value of the adjoining property or of the general property of the community. In most American cities their cost has been met wholly or in part from special assessments levied upon the adjoining property, on the assumption that their construction adds to the value of such property.

The designations *governmental estate* and *governmental properties* are terms in business or general use, but not accounting terms. In this respect they differ from the designations *governmental capital* and *governmental assets*—the latter being used for accounting purposes, while the former may be applied both for accounting purposes and in the economic discussion of governmental affairs.

The terms *governmental capital* and *governmental assets* are used in speaking of that portion of the governmental estate or property which is considered as being employed in the business for which the accounts

are primarily prepared, the term *governmental capital* being used in speaking of such portion when considered as employed for the purposes of the primary financial business of governments, and the term *governmental assets* being used in speaking of the same portion when considered as resources for meeting the burden of public debt, or for meeting expenditures.

In practical governmental accounting, however, the portion of the governmental estate which is considered as being employed in the primary financial business of governments differs according to the concept of the nature of such business held by the governmental official or accountant. The two most prominent concepts give specific meanings to governmental capital and governmental assets, as follows: Where the object of the primary financial business of governments is considered to be the raising of money from and expending it for the public, *governmental capital* and *governmental assets* are accounting designations for those portions of the governmental estate that are employed for earning or otherwise securing revenues, or that are provided for meeting expenditures or liquidating indebtedness. On the other hand, where the object of the primary financial business of governments is considered to be the raising and investing of money for governmental purposes, the terms *governmental capital* and *governmental assets* are accounting designations used for referring to all governmental estate.

All American governments adopting the first-mentioned concept of the primary financial business of governments treat the investments of sinking and other governmental funds as governmental capital and assets, since the income of these funds assists in providing revenue, and their principal may be used for meeting expenditures and liquidating debt without interfering with the operation of any of the functions undertaken by the government. It is quite different, however, in the case of the properties of industries of municipalities. Only a few cities treat these as assets in their balance sheets, and fewer yet treat them as capital in their accounts. The reason lies, in all probability, in the fact that but few American cities have sought to conduct these industries primarily as *quasi* private enterprises. In the management of such industries they seek to advance the common weal, rather than to operate the business as an enterprise for gain. So long as this policy dominates the management of these industries it is debatable, from the accounting standpoint, whether or not their properties should be treated as governmental capital or assets. It is quite otherwise, however, when the aim in their management is to conduct them so that they shall be self-sustaining, meet interest charges, and provide for depreciation and for sinking funds. In such cases no proper accounting is possible without a recognition of the fact that

these properties are capital for earning revenue, as well as assets for meeting governmental liabilities. They are governmental investments as much as are the securities of governmental funds.

The property constituting governmental capital is divided by some writers into two classes—*productive* and *nonproductive*. The *productive capital*, sometimes called *economic capital*, is that used for securing governmental income. Such capital comprises the plants of governmental industries and the investments and cash balances of governmental funds, as those designated sinking and public trust funds. All other governmental capital is called *nonproductive* or *non-economic*. This classification of capital is accepted by the Bureau of the Census and used in this report, although, according to some writers on the subject, only those properties classified as productive capital may properly be designated as "governmental capital." Governmental capital may be further classified as *fixed* and *available*, the former including all those portions of the permanent governmental estate employed in the primary financial business of governments, and the latter including all other portions of the governmental estate so employed. When considered as assets, the fixed governmental capital is called *fixed governmental assets* and the circulating capital is called *current, cash, or available governmental assets*.

Governments operate industries and otherwise employ properties for securing gain, and the properties so utilized may be called "governmental productive capital," but neither that property nor any other possessions of the government is ever legally the "capital" of governmental officials. In the subsidiary financial business of governments there can not be any capital, though there may be, and generally are, assets. Such assets are here called *administrative assets*, and should be carefully distinguished and kept separate from *governmental assets*. The latter are physical properties made legally liable or dedicated for meeting debts, while the former are accounting entries to balance administrative liabilities.

Net governmental estate, capital, and assets.—*Net governmental estate, net governmental capital, and net governmental assets* are designations given to the excess of the governmental estate, capital, or assets over debt liabilities, and the designation *net debt liabilities* is given to the excess of debt liabilities over governmental assets.

The net governmental estate measures those contributions in the form of taxes and other revenues of nations, states, or municipalities that have been made to the total governmental estate. In accounts which make the three terms *estate, capital, and assets* descriptive of practically the same properties, considered in different relations, the same statement is substantially true of *net governmental capital* and *net governmental assets*. In governmental accounts based on the

view that governmental capital and governmental assets include only the properties used or to be used for meeting expenditures or debts, or for providing revenues, the terms *net governmental capital* and *net governmental assets* are seldom employed; where used, they indicate the existence of surplus resources after provision has been made for meeting all outstanding debt liabilities and claims. Under the same circumstances a net debt liability measures the extent to which insufficiency of past or current revenues has necessitated the meeting from the revenues of future years, through the agency of loans, of past costs of government (1) for operation and maintenance, (2) for operation and maintenance and for economic outlays, or (3) for operation and maintenance and for outlays other than for investments. In the general discussion which follows no special reference is made to excess of indebtedness over governmental assets. Where, in statements involving the use of the term *net governmental assets*, the existence of such an excess is possible, it may be assumed to be considered in passing as a minus quantity.

Basis of credit.—In commercial business the basis of credit is, as has been pointed out, the actual excess of all capital in the business over liabilities to creditors. The theoretical basis of the credit of nations, states, and municipalities is the same, subject to the following limitation, which has been pointed out by Bastable and other writers on public finance: Nations, states, and municipalities can collect by taxation only a part of the income of their people; hence their borrowing power can not be exercised to the complete extinction of the property rights of the citizens in their real and personal property and their capacity to earn income. It is the recognition of this fact, and of the further fact that the same productive property may be part of the capital or assets of two or more municipalities and also of the state and national governments, that has led in the United States to the enactment of laws limiting the borrowing power of states and municipalities. Those laws establish an arbitrary basis of governmental credit, independent of that which springs from the relation between national, state, and municipal resources and liabilities. In the negotiation of loans the authority under such laws, the pledge and evidence of good faith, and the amount of debts outstanding over and above the assets under the control of the government for meeting debts become the main considerations of prospective creditors in determining whether they will make a loan and the terms on which the same shall be made.

Statements of business results.—Governmental statements of business results, if prepared on the lines of similar summaries of individuals, firms, and private corporations, must be expressed in terms of the ob-

jects or purposes for which the primary financial business of governments is conducted. But since, as has been pointed out, there are two radically different concepts of the nature or object of the primary financial business of governments, the primary statements of the results of such business, as prepared by different accountants, must be of two entirely different types. Where the object of such business is considered to be primarily the securing of revenues for meeting the costs of government and for liquidating indebtedness, its results must be expressed in terms of revenues and revenue expenditures or current costs of government, and must show to what extent current governmental transactions have added to or lessened the burden of indebtedness resting upon the taxpayers or citizens of nations, states, and municipalities for whom the business is conducted. On the other hand, where the primary financial business of governments is considered to be that of raising and investing money for governmental purposes, its results must be expressed in terms of increase or decrease in the investment of the government. A *revenue surplus*, or excess of revenues over revenue expenditures or costs of government paid or payable from revenue, measures, in the first case, a decrease in the burden of indebtedness; while in the second, a *net revenue*, or an excess of revenues over expense, measures an increase in the net investments, here called *net governmental estate* or *net governmental capital*. It corresponds to the "proprietors' capital" in private business enterprises. A *revenue deficit*, or excess of revenue expenditures over revenue, measures, in the first case, an increase in the burden of public debt; while in the second, *excess expenses*, or an excess of expenses over revenues, measures a decrease in the amount of the governmental investments or of the capital of the government considered as proprietor. In either case, where the accounts are kept by the double entry method, the results shown by a comparison of the revenues and expenditures, or by the revenue and expense account, are confirmed by a comparison of the condition disclosed by the asset and liability accounts at the beginning and the close of the period for which the results are stated.

Governmental accounts and reports, in addition to presenting statements of business results based upon the primary accounts as above described, should present supplementary statements showing the outcome or results of the subsidiary financial business of the government. Among such statements should be those showing (1) the relation between the expenditures and the authorizations therefor as the same are given in appropriation acts, and (2) the relation between revenues and the expenditures and payments to be met from revenues and revenue surplus that were authorized by the budget.

CHARACTER AND METHODS OF GOVERNMENTAL ACCOUNTING.

Governmental accounting is the application or adaptation of the science of accounting to the administrative requirements of the primary and subsidiary financial business of governments, the latter including accounting with (1) appropriations, (2) estimates of the budget, and (3) all administrative liabilities. In such accounting the primary accounts and summaries should be exhibits of the liabilities and assets of nations, states, and municipalities employed in the primary financial business of governments and of the financial transactions which affect such liabilities and assets. Legal administrative liabilities and assets and the financial transactions affecting the same, and all other subsidiary financial transactions, should be recorded or shown in subsidiary or supplementary accounts and summaries.

To meet all the administrative requirements of the primary and subsidiary financial business of governments, governmental accounts and summaries must (1) aid in securing (a) the systematic payment of all debts of the nation, state, or municipality, (b) the satisfaction of all liabilities of its government and government officials, and (c) the systematic collection of all revenues and all claims against debtors; (2) demonstrate the condition of the primary and subsidiary financial business of the government, at a given time, by showing (a) the amount of national, state, or municipal debts, (b) the amount and character of administrative liabilities, (c) the amount of the governmental property employed for earning or otherwise securing revenue or provided for meeting expenditures and for liquidating debts, (d) the total amount of the governmental estate, and (e) the amount and character of all administrative assets. Among the information relating to the subsidiary financial business of governments thus to be shown are the appropriation balances and the surplus or deficit of revenue as compared with expenditures and payments, to be made therefrom as authorized by the budget. Governmental accounts and summaries must also (3) secure and demonstrate honesty and fidelity in the custody of cash and all other assets; (4) exhibit for each fiscal period the relation between the current revenues of the government and (a) those current costs of government that are paid or payable from current revenues, (b) those current and other costs of government that by the provisions of the budget are paid or payable from current revenues, (c) those costs included in (a) that do not add to productive capital, and (d) those included in (a) that do not constitute outlay for governmental property or add to the value of the governmental estate; (5) exhibit for each fiscal period the relation between the expenditures authorized by the budget and those actually made; and (6) measure and secure efficiency in the administration and demonstrate the necessity and economy of expenditures.

The above requirements can be met by many systems of accounts kept either by the single or double entry method of accounting, but only a portion of them can be met by the primary or controlled accounts of any system, the rest being met by means of supplementary or subsidiary accounts; but whatever system or method of accounts is employed, that system or method must in all cases be made to conform to the concept of the character of primary financial business of the government which is accepted by those in charge of the accounts. If that business is conceived to be the business of raising money by taxation and expending it for public purposes, the accounts will assume one form; if it is understood to be that of raising money by taxation and loans and investing the same for public purposes, it will assume another. Accounting for the primary financial business of governments according to the first-mentioned concept thereof is here spoken of as *accounting for the primary financial business of governments as that of raising and expending money*, and that according to the second concept mentioned *accounting for the primary financial business of governments as that of raising and investing money*.

Methods and rules.—In governmental as in commercial accounting, the primary accounts should be so arranged as to disclose by their summaries the object for which the business is conducted, and accounting for all other administrative purposes should be obtained through subsidiary and supplemental accounts. The more clearly the accounting for minor administrative purposes of the financial business of governments is differentiated from the major, the greater will be the administrative assistance derived from accounts. Among the information to be recorded and disclosed by subsidiary accounting for minor administrative purposes is that relating to the methods of meeting revenue deficits, the disposition of revenue surplus, the adjustment of revenue to the requirements of the budget or appropriation acts, the proper administration of sinking, public trust, and kindred funds, and the making of expenditures in conformity with the terms of appropriation acts.

Governmental business may utilize either single or double entry accounting as an aid to administration. If it employs the double entry method in harmony with the rules of the commercial world, the governmental accounts (1) must show as assets all forms of property employed by the nation, state, or municipality in the governmental business for which the primary accounts are kept; (2) must record information relating to the financial transactions on both the debit and credit sides of the ledger; (3) must make provision for differentiation in properly classified accounts of capital and revenue; and (4) must prove the revenue surplus or net revenue, or the revenue deficit or excess expenses—as determined by the difference between revenues (including increase of valuation of current and investment assets), and revenue expendi-

tures or expenses (including losses and depreciation of current and investment assets)—by the increase or decrease of net governmental capital as ascertained by the balance sheet.

ACCOUNTING FOR THE PRIMARY FINANCIAL BUSINESS
OF GOVERNMENTS AS THAT OF RAISING AND EXPENDING MONEY.

In accounting for the primary financial business of governments as the business of raising money from and expending it for the public, all current costs of government, which must sooner or later be paid from revenues, are charged as revenue expenditures at the time when services and materials included in such costs are obtained; and the financial data are classified and arranged with the primary purposes of showing (1) the relation of such costs to revenues, and (2) the effect of current financial transactions upon public credit, or the relation of public debts to the resources entrusted to the government for the specific purpose of meeting those debts. This accounting is described as if based on accrued revenues and expenditures, but it may be based on realized revenues and cash or warrant expenditures. Use is made of the ordinary rules of the commercial world for arranging ledger accounts and posting financial data therein, modifying such rules only to take into consideration the fact that all costs of governmental permanent properties must be met from revenues and thus are costs of government.

Since, in accounting, such as is described above, all costs of governmental permanent properties are charged as revenue expenditures, changes in the physical condition or the cost of reproduction of such properties—designated “depreciation” or “appreciation”—do not affect assets, and hence need not be considered in the primary accounts. Such depreciation or appreciation should, however, be considered in the supplementary accounts kept to show the relation of costs to present value of the governmental estate.

The summaries prepared from the primary accounts kept by the double entry method, as above described, show fully and directly the legal and economic relation of current costs of government to revenues by disclosing what proportion of such costs has been (1) met from the revenues of the current year, (2) met from assets on hand at the beginning of the year, and (3) transferred by means of loans, as a burden or charge upon future revenues. They exhibit the most important facts relating to indebtedness—the facts which, when considered in connection with the wealth of the nation, state, or municipality, demonstrate the condition of governmental credit and the advisability and wisdom of governmental borrowing. They also present all facts with reference to governmental transactions and governmental condition in those relations which statesmen and officials must at all times keep in mind.

So far as is known to the Bureau of the Census, no accounts on the basis of accrued revenues and expenditures, such as have been described above, are in use at the present time in the United States. Many American cities, however, keep double entry accounts based on *realized revenues* and *cash or warrant expenditures*. They use the methods of double entry accounting for securing accounting control over and making a classification of realized revenues and cash payments, or of realized revenues and warrant expenditures, as accounts on the basis of accruals do for revenues and expenditures. As compared with other accounts in use in this country, accounts based on realized revenues and cash or warrant expenditures, with the reports and summaries based thereon, furnish more information which is understood, and therefore appreciated, by the people; and they exhibit the facts relating to the outcome and condition of public business in a form which complies with the great body of law relating to governmental business. For this reason no accounts with revenues and revenue expenditures on any basis will ever wholly do away with the necessity for analyzed statements on the basis of revenue receipts and cash or warrant expenditures for all costs of government. In this respect governmental accounts and summaries are in a position which approximates that of the accounts and summaries of the executor of an estate, in which legal relations and conditions must take precedence.

The most important defect of primary accounts based on the concept of primary financial business of governments as that of raising and expending money lies in the fact that they do not show the economic value of governmental industries; in other words, they do not furnish a measure of the ability of such industries to lift the burden of public indebtedness from the taxpayers. The information needed to show this ability may readily be secured, however, by means of supplemental administrative fund accounts for the several industries, based upon the controlled accounts of the system under discussion; or the costs of industrial properties may be treated as investments, as are the securities of governmental sinking and public trust funds. Much may be said in favor of either of these ways of showing the economic value of governmental industries (see also page 34).

A second defect of the same accounts, as kept in many American cities on the basis of realized revenues and cash or warrant expenditures, is that they are not accompanied by any exhibit of the costs of or the outlays for the permanent properties of governments, or of the present value of such properties. Such exhibits are most valuable in governmental accounts, being essential to any intelligent study of the wisdom and economy of governmental outlays, or of the total costs of governmental functions such as are involved in the conduct of public schools, in the management

of charitable and penal institutions, etc. This information can readily be secured by a physical appraisal of the properties, or from supplementary accounts and exhibits of governmental outlays, based upon the controlled primary accounts.

When supplemented by the information mentioned in the last two paragraphs, accounts based on the concept of the primary financial business of governments as that of raising and expending money, meet all the administrative requirements of governments, so far as these requirements can be met, directly or indirectly, by accounts on any basis.

ACCOUNTING FOR THE PRIMARY FINANCIAL BUSINESS OF GOVERNMENTS AS THAT OF RAISING AND INVESTING MONEY.

In accounting for the primary financial business of governments considered as that of raising and investing money for the public, only expenses or costs of current governmental maintenance apart from the costs of permanent properties are charged against revenues in the primary accounts. Accounting of this character is of several distinct classes or types, of which only two are here mentioned in detail. Reference is first made to that type to which the accounting of many British cities may be said to belong, and of which that of Birmingham, England, is the best representative. Its accounts are primarily with the cost of the permanent properties of the government, and are here called *accounts with governmental outlays*, or, substituting for the word "outlays" the term employed by Birmingham, "accounts with governmental capital expenditures."

Accounts with governmental outlays were devised primarily to meet certain administrative requirements of British cities which have adopted the policy of financing the construction or acquisition of governmental permanent properties by means of loans. The receipts from such loans, and the disbursements for their liquidation and for the construction and acquisition of the permanent properties, are shown in accounts which correspond to the "capital accounts" of the commercial world and which are known as capital, loan and capital, or loan and capital expenditure accounts. In connection with the sinking fund accounts, these accounts show for any particular permanent property the original amount of loans authorized for meeting such costs, and the extent to which, at any given time, the loans have been paid or provisions for their payment have been made.

The accounts above described are integral parts of other fund accounts with schools, charities, streets, waterworks, gas works, etc., in which the net revenue or excess of revenues over expenses, which corresponds with the increase in proprietors' capital or net capital, is charged (1) with all amounts transferred as reserves to sinking funds, (2) with all payments for

governmental properties made from current revenue, and (3) with all payments from such revenues for the liquidation of indebtedness. The final balance of the fund accounts with revenues and expenses shows, therefore, the surplus or deficit of revenues as compared with expenses and specified payments from revenues authorized by the budget. It is, therefore, a budgetary surplus or deficit rather than the true revenue surplus or deficit of the fund.

These accounts are defective from the standpoint of the administrative officers of most American governments in that they do not present any summary of the results of all the financial transactions of the city government upon the basis of classification employed in the primary accounts, and from the further fact that they do not directly furnish any information concerning the burden of debt resting upon the taxable resources of a community. It is true that all this information can be obtained from the published reports of cities using these accounts, but only by the expenditure of considerable labor. Such information should be presented in supplementary statements, derived from supplementary accounts based upon the primary accounts here described.

In this connection mention may be made of the fact that the published reports of Birmingham and many other British cities employing this class of accounts show in detail not only the revenues accrued during the year, but the amount of revenues uncollected at the beginning and the close of the year, and the cash receipts therefrom during the year; in like manner, they show not only the expenses and outlays during the year, but the amount of expenses unpaid at the beginning and the close of the year, and those paid during the year. In this way the published reports provide that information concerning the financial outcome of governmental business which statesmen and economists have found of the most vital importance to national governments; but the same information is furnished with greater completeness by the cash accounts of many of the American cities employing the class of accounts arranged for the primary business of governments as that of raising and expending money.

Accounts with governmental estate is a designation which has been given to accounts recently installed in a number of American cities. They differ from the accounts of Birmingham and other British cities, to which attention has just been called, in that their primary basis is the present value of the governmental estate and not the cost of the governmental property which constitutes that estate; in other words, they are accounts in whose summaries of financial condition the current value of the governmental estate, or the present cost of reproducing the same, takes the place of the initial outlays. They differ further from the accounts with governmental outlays in that they make allowance for depreciation in the value of permanent

properties, either by charging the same to revenues and writing it off in the accounts with the estate, or by writing it off from the value of the estate without any corresponding charge to revenues. Accounts with governmental estate are nominally accounts with "proprietors' capital" or "net governmental capital," as the excess of the value of the governmental estate over national, state, or municipal debts is here designated. The balance sheet at the close of the year, if compared with that at the beginning, will always disclose the increase of this capital during the year, but the amount of this increase, which should be confirmed in a double entry system of accounting by the excess of revenues over expenses or net revenues, is not always separately shown by the published accounts and, if shown, is usually so combined with the administrative payments authorized by the budget as to present no clear statement of the transactions of business as conducted on the commercial basis of the government as investor or proprietor. Instead, the business as summed up presents the surplus or deficit of the budget, or surplus or deficit of revenues over governmental expenses plus other payments from revenue authorized by the budget or general laws and ordinances having the effect of appropriation acts. These defects could readily be remedied by the separation of the primary accounts and summaries of the primary financial business of governments from the supplementary administrative accounting for the provisions and authorizations of the budget.

The installation of the accounts with governmental estate has been the means of introducing into the accounting of many American cities numerous excellent devices and methods of the commercial world. So far, however, the published reports of those cities utilizing such accounts are very defective in that they do not present any summaries disclosing the condition or outcome of governmental business from the standpoint of the governmental creditor or the taxpayer. Again, they do not show the legal or economic burden of public indebtedness and thus—as one of the advocates of the system has admitted—they do not furnish any formal statement for the benefit of the public creditor, or make any effort to show by summaries the basis or condition of governmental credit. These defects are heightened by a faulty interpretation of the reports by the great majority of people, other than professional accountants, who make use of them. Those defects which lessen the administrative value of the accounts, and at times lead to wrong deductions therefrom, could all be avoided if the summaries of business outcome and financial condition were supplemented by others supplying the classes of information mentioned, which are so vital to the proper administration or understanding of the business of nations, states, and municipalities.

Many British cities use what may be described as accounts with governmental estate. But these accounts differ from those of the great majority of the American cities referred to above—which treat all municipal financial transactions as forming parts of one whole—in that they are in all cases administrative fund accounts. The British accounts are kept with the funds for municipal industries, schools, charities, streets, and other objects and purposes. The character of these funds, with the exception of those for industries and those for investments, is quite different from those usually met with in the United States.

The British municipal accounts with industries are, in important respects, such as all governments must keep with their productive undertakings in order to secure and maintain complete administrative control over them. They are primarily accounts to assist in the governmental administration of particular funds and not in that of governmental business as a whole. For each industry a set of books has been installed to demonstrate its measure of success when judged by commercial standards. Some cities introducing these accounts and operating many industries have sought to conduct each independently of all others, and make each self-sustaining—paying taxes just like privately owned industries, meeting interest on all loans, and providing funds for depreciation and for amortization of debt. The accounts for each industry are therefore models, so far as the same relate to the administration of the individual fund. The corresponding British accounts with educational, charitable, and kindred funds, in which or through which are made expenditures for securing permanent properties, as well as for meeting current costs of government, are kept on the same essential basis and in the same form as those described above.

The British municipal accounts with street and other funds, in which and through which are made expenditures for securing street improvements and sewers, are kept on a somewhat different basis. All costs of street improvements that are met from current revenues are charged to expenses; those met from loans to "outlay account," or some similarly designated account. In this "outlay account" a record is kept of the amortization of loans made for meeting the cost of street improvements, and as fast as such loans are paid the outlays are written off and charged to expense. The outlay account shows, at any specified time, merely the amount of outstanding debt on account of sewers and street improvements, balanced by the amount of outlays needed as an administrative or accounting asset to carry the cost of these improvements forward to the year when paid.

As installed by American and British cities, accounts with governmental outlays and governmental estate are arranged to secure accounting control not only over (1) revenues and expenses, but also over (2) the costs

of the property used exclusively for governmental purposes, here referred to as governmental outlays, or the value of such property, here referred to as governmental estate; (3) the debts or liabilities of the cities to their creditors; (4) the obligations of city officials to make use of city revenues or revenue receipts as prescribed by appropriation acts and ordinances; and, in some cases, (5) the administrative liabilities connected with the administration of sinking and public trust funds.

All the objects sought by these accounts and all information clearly set forth in their summaries can be made of value in the administration of cities. But the above-described data can not be included in any one summary, either of financial condition or outcome of business transactions, in such form as to be of any practical value. Summaries combining material so diverse and almost contradictory are confessedly valueless to the public creditor, and are far less valuable to the public official and the taxpayer than is a series of clear-cut statements, each presenting one class of information in its true economic, legal, and administrative relations.

Summaries of the character last mentioned could easily be prepared from accounts with governmental outlays and governmental estate; and with the preparation of such summaries the principal existing defects of these accounts would disappear. Moreover, summaries so prepared could readily be made the basis of comparative statistics for different cities, or for the same city in different years. The summaries prepared at the present time by cities using these accounts can not be so used because such summaries do not properly distinguish between data relating to the administrative requirements of the budget and data showing the economic and legal relations; nor do they show the effects of financial transactions as the same concern the public creditors and the taxpayers. Data relating to purely administrative management of city finances expressed by accounting debits and credits are all in the nature of transfers and form no part of the costs of government, as the same are reflected in the contributions of the taxpayers. In statistical compilations they must be segregated or no true exhibit can be presented of the legal or economic results of governmental financial transactions.

CONCEPT OF PRIMARY FINANCIAL BUSINESS OF GOVERNMENTS BEST ADAPTED AS A BASIS FOR ACCOUNTING.

Mention should be made of the fact that accounts based on the concept of primary financial business of governments as that of raising and expending money can be made to furnish, directly or indirectly, all information that can be secured by accounts based on the concept of primary financial business of governments as that of raising and investing money, and in

turn the accounts, on the basis last mentioned, can be made to furnish readily that secured from the former. At this point there is presented a problem for the practical accountants and the governmental officials. What is the best method of obtaining all the accounting information needed for securing the most effective governmental administration? Is this by the use of accounts whose forms are determined by the concept of the primary financial business of governments as that of raising money from the people and expending it for them, or those whose forms are determined by the concept of such business as the business of raising and investing money for the people? In accordance with which concept can the primary and the supplementary accounts be arranged to furnish most readily, with the least expenditure of labor, and with the least liability to error on the part of the governmental clerk, all the information required for governmental administrative purposes? If no great practical advantage can be secured by the forms determined by the second concept, it would seem to be desirable to arrange the primary accounts as for the business of raising and expending money, since such accounting recognizes and gives exact expression to the legal relation of the government to the people whom it represents, and also groups transactions in accordance with the other legal relations around which the governmental business must turn and which the governmental officials must at all times consider. Another consideration, even more potent at the present time, is this: Accounting for the primary financial business of governments as that of raising and expending money involves the employment of those accounting rules and terms which have long been in use by most American governments, and which governmental clerks are more likely to observe in their work, with the result that accounts will be less liable to error than would accounts on a basis with which they are not familiar. The practical advantages for accounts otherwise arranged must be considerable to balance or overcome those here mentioned. Whether such advantages have been or may be developed is for determination by government officials.

DEVELOPMENT AND SYSTEMS OF GOVERNMENTAL ACCOUNTING.

Governmental like commercial accounting is the product of development. Both had their origin in remote antiquity. In both, accounts were at first utilized to aid in the systematic collection and payment of debts, and to assist in the custody of money and other assets. In the introduction and use of accounting devices for accomplishing these objects, early governmental officers contributed at least as much as did the managers of commercial business. In the passage of years many changes have been made in the forms and methods of governmental account-

ing to adapt them to the increasing administrative requirements of governmental financial business. At first, governmental like commercial accountants employed the single entry method, but the excellence of the double entry method makes it quite probable that sooner or later it will be adapted to all the needs of governmental accounting and employed by all governments.

Many American and British cities have introduced accounts which they call "double entry." But these accounts exhibit extreme variations, and, as none of the cities make use of them for all purposes to which commercial double entry accounting is applied, all such accounts may properly be cited as examples of incomplete double entry accounting. American and British cities use these accounts, with the terminology of the commercial world, for securing accounting control over sinking, investment, and public trust funds; and the British cities use similar accounts for securing accounting control not merely over these funds but over all their administrative funds, including those for industries, streets, etc. American cities extend the double entry method to the securing of accounting control over all cash receipts and disbursements, without considering the relation of these receipts and disbursements to revenues and expenditures. Some of these cities have introduced this method for the purpose of showing the relation of cash receipts and disbursements to governmental estate, without, however, attempting to show the legal or economic relation of governmental properties to the taxpayer or the public creditor.

The British cities content themselves with applying double entry methods for the one purpose of securing administrative control over isolated funds; their officials, perceiving the fact that only a part of the governmental estate lifts the burden of debt from the taxpayers, have not ventured to use their accounts for the preparation of a summary of the legal relations and outcome of governmental transactions such as is disclosed by the accounts and exhibits of the British and American National Governments. The American cities using double entry forms for securing administrative control over cash, as above described, prepare general summaries on the cash basis, showing the legal outcome of all transactions and the condition of business as it relates to the public creditor and taxpayer.

Both British and American officials hesitate to extend governmental accounts and summaries so as to cover the whole field of primary and subsidiary governmental financial business. This hesitation unquestionably arises in large part from the fact that governmental business includes two distinct classes of financial transactions, to which attention has already been called. A clearer perception of this fact and of the differences between governmental and com-

mercial business, and the adoption for the former of a terminology as applicable as that employed in commercial business, will undoubtedly remove many of the difficulties experienced by governmental officials in both Great Britain and the United States in endeavoring to adapt double entry accounting to all the requirements of governmental business.

Accounting on a cash basis.—This designation may be applied to accounts kept either by the single entry or by a double entry method with accounting control over cash transactions only. This system of accounting, which was introduced at an early date by the British National Government, is substantially the one employed at the present time by the governments of many American states and municipalities. As Bastable, the English writer on public finance, has pointed out, this class of accounts secures a degree of accuracy and fidelity rendering it possible both to ascertain and state the financial condition and the results or outcome of financial transactions at frequent intervals, as at the close of a month or a quarter, and to present at the close of the year a financial report in a form which does not call for any supplementary statement. Moreover, this system of accounts permits of summaries of completed transactions, so far as those transactions affect legal relations, without any estimate for unascertained or undeveloped facts—a consideration which is of great importance in transacting governmental business and in preparing statements in forms which can readily be understood without the assistance of a trained accountant as an interpreter. The chief defect of this method is that the resulting debt statement, or statement of financial condition on the basis of legal relations, does not include those governmental liabilities which consist of matured but unpaid claims or of unpaid warrants or orders on the treasury. In some governments this is a negligible quantity; in others, however, the amount is considerable, as is explained below in the description of accounts on a warrant basis.

Accounts on a warrant basis.—This term may be applied to a later development of accounts on the cash basis. This class of accounts was introduced, and may readily be used, to correct some of the defects of those described in the preceding paragraph. The essential features of these accounts grow out of the fact that a comptroller or auditor tests the correctness of all bills, and after examination and approval draws a warrant or order on the treasurer for their payment. In such cases the accounts of the controlling officer are exhibits of the costs of government which have accrued and for which warrants have been authorized and issued. The accounts of the auditor and treasurer differ, at any given time, by the amount of warrants which have been issued but have not been liquidated, this difference being exactly the same as that between an individual's account with checks drawn on a bank

and the bank's statement of checks presented for redemption. For most states and municipalities the amount of this difference is usually relatively small. For a few, however, it is sometimes quite considerable by reason of the fact that warrants are issued when the treasurer has no money with which to meet them, and are held as negotiable governmental securities.

Accounts on a warrant basis permit governmental statements of expenditures to be made on approximately the same basis as those of the commercial world. A few American governments conduct their business so promptly and efficiently that the comptroller's exhibit of payments for expenditures is as complete and accurate a statement of governmental costs, paid or payable, as that of any commercial house with the same volume of business. The difference between an exhibit of expenditures on the warrant basis and one on the commercial basis of accruals is, however, considerable (1) in large cities, and (2) in those small cities with bad or lax methods of business management. In the larger cities this difference is due principally to the volume of business. In most such cities the administrative officers exercise, under the operation of the appropriation acts, large discretion in financial affairs. In fact, upon them rather than upon the auditor or comptroller rests the responsibility of determining the necessity and economy of municipal expenditures. Under such circumstances all claims for settlement first go to the administrative officers for their approval and certification, and are recorded in the departmental records at the date of such approval; they then go forward to the auditor or comptroller for his examination and final action. From the point of view of commercial business, the claims might be said to accrue when presented and approved by the department rather than when the warrants are issued by the comptroller. To the extent of these claims approved by the departmental heads but not acted upon by the controlling officer, a warrant exhibit of expenditures differs from one on the commercial basis of accruals; and to the same extent the debt statement is defective.

Accounts with accruals.—This term may be applied to a third class of accounts which is being introduced in the cities of the United States and Great Britain in connection with the application of the double entry method. These accounts represent that stage in the development of the science of governmental accounting which arises when double entry accounting is utilized for purposes other than the securing of administrative control over cash. They make the primary accounts those of expenditures and revenues, rather than of cash payments and receipts. The rules followed in the use of these accounts, which are substantially the same as in the commercial world, direct (1) that expenditures be debited when bills or other legal vouchers therefor have been presented, examined,

checked, and certified by the officer having the authority so to do; and (2) that revenues be credited when the government has prepared its warrants for the tax levies, has legally authorized special assessments, or has prepared bills for services or commodities furnished, or when cash is received for revenue under the ordinary operation of revenue laws not calling for the use of warrants or bills in their collection.

Accounts with accruals differ on the side of revenue from accounts on a warrant basis. There they differ by the amount of accrued but not realized revenues of the current year, less the amount realized in that year from revenues of other years. They may or may not differ on the side of expenditures, as explained in the description of accounts on a warrant basis.

Accruals are employed in commercial accounting to give greater accuracy to statements and to apportion net profit or loss with strict justice among the different classes of shareholders or proprietors. Accountants, familiar with the methods whereby this greater definiteness of statement concerning profit and loss is secured by accounting with accrued income and expenditures, have long been agitating for the adoption by governments of systems of accounting and reports with accruals in place of accounts and reports on the cash basis. As a result, many cities in Great Britain and the United States have adopted some features of that system, as has already been mentioned.

The desirability of preparing governmental reports and statements of expenditures upon some basis of accruals—either that described as a "warrant basis," or that used in the commercial world—rather than upon the basis of cash disbursements, is evidenced by the following fact: Even in some of the best managed of our larger cities the outstanding warrants for expenditures at the close of two succeeding years often vary by 1 per cent of the aggregate amount issued during the intervening year; and in other cities, and in counties with less efficient financial management, the variation may equal 20 per cent of the aggregate amount issued. This difference may, and frequently does, represent the warrants for the expenditures of a particular department, or those for meeting a particular class of claims. As a result of this difference, a statement of the actual disbursement of cash for two succeeding years with practically the same expenditures will show a variation of from 1 to 20 per cent in the total costs of government, and of from 5 to 100 per cent in the costs of operating a given department or of providing some specified class of service represented by the outstanding warrants. To the extent of such variation, the figures for disbursements are incorrect statements of the cost of government, and therefore defective as a basis for accounting or for statistics arranged to measure the necessity and economy of the aggregate expenditures or of a special class thereof.

No instance of like extreme variations between the

unpaid or unadjusted claims and the warrants drawn for expenditures has been found. For nearly all governments, the amount of such claims is practically the same from year to year; hence, their inclusion or omission can not affect the comparability of statistics, or the correctness of the records as a basis for accounting or for statistics arranged to measure the necessity and economy of expenditures, to as great a degree as does the inclusion or omission of expenditures represented by the unpaid warrants—though it undoubtedly affects, to a limited extent, both the comparability and the basis.

The need for some system of accounts with accrued revenues as a substitute for accounts on the cash basis, which are used in most American cities, may be illustrated by the following fact: In some cities over 5 per cent of the general property taxes are never collected, and considerable amounts of special assessments levied are never realized. New York city recently issued some \$36,000,000 of corporate stock (long-term bonds), the proceeds of which were devoted to the liquidation of liabilities incurred upon the erroneous assumption that a certain percentage of taxes levied would be collected. Other American cities have had to issue large amounts of long-term bonds to liquidate liabilities incurred in the expectation of receipts from the general property tax or from special assessments. Still other cities face deficits in what are designated by them as trust funds, but are in reality sinking funds for meeting special assessment loans. Under such circumstances, there can be no question but that there is great need for more intelligent and systematic accounting with accrued revenues than is employed by the average city. Such accounts are needed especially for preparing more intelligent exhibits of the known and contingent resources provided or probably realizable for meeting debt liabilities in the future. They are needed also for securing a better collection of revenue, and for marshaling the facts which in many states are calling for radical changes in revenue laws.

Accounts with accrued expenditures have an advantage in governmental as in commercial business, as the basis of trustworthy cost accounting and of comparable statistics. But in devising and installing accounts for the recording of such accruals there should be provided, in governmental even more than in commercial business, uniform and easily understood rules; or the government clerk, who is seldom a trained accountant, will bring confusion and disorder into the records, and the theoretical increase in accuracy will be more than offset by the errors which will result.

Governmental accounts with accrued expenditures, but not with accrued revenues, have been referred to at length under "accounts on a warrant basis." Such accounts show by their summaries the legal relation and the outcome of receipts and expenditures. The

only governmental accounts with both accrued expenditures and accrued revenue employed in the United States are (1) those of governmental sinking, public trust, and other funds with investments; (2) those of trust funds connected with the making of street improvements by means of special assessments, and the collection of the assessments for meeting the same or for liquidating the loans created in connection with the transactions; and (3) general governmental accounts on the basis of governmental estate. Accounts of the first class are generally arranged so as to show the legal and economic relations and outcome of transactions. Some of those numbered (2) present the facts in their administrative or trust relation only, while others show the same also in their legal and economic relations. Those numbered (3) show only the administrative results of the methods adopted for financing the costs of governmental outlays and of depreciation in the value of the permanent properties and of compliance with the provisions of appropriation acts.

Accounts on the basis of the appropriation year.—Some governments at the present time make use of a fourth class of accounts which are here called, for the want of a better term, *accounts on the basis of the appropriation year*. Bastable states, in his *Public Finance*, page 755, that they are accounts in which "the financial year is invested with a kind of personality, and its arrears of receipts and expenditures come to its accounts at a later time." This method of accounting "has the appearance of completeness, since it assigns to a given period all the consequences due to it."

This system is that of the French National Government. Under its operation a final summary of revenues and expenditures can not be prepared until all revenues provided for the year have been either collected or closed out as uncollectible and worthless, and all contract liabilities and expenditures provided for by law have been liquidated. The French Government issues at the close of the year a preliminary exhibit of the transactions of the budget, but the final statement is seldom prepared in less than three years. Thus, for each of the years 1883, 1884, and 1885, the uncollected receipts of the government were about 2.5 per cent and the unpaid expenditures 11.0 per cent of the total figures.¹ All recent publications of the French Government indicate about the same percentages of arrears, which require, as stated above, about three years to close, so as to prepare the final statement of expenditures and revenues. Prof. Henry C. Adams, who has carefully investigated this subject, suggests² that this French system is an imperfect attempt to realize the principle involved in accounts with accruals.

The Bureau of the Census has not found any American state or municipality which uses the French sys-

¹ Bastable, *Public Finance*, page 755.

² *Finance*, pages 206, 207.

tem of accounting in its entirety, but some utilize many of its practices combined with those of accounts on the cash basis or on the basis of accruals. Descriptions of some of the resulting accounts are given in the succeeding paragraphs:

(1) Many American cities conduct business under laws and ordinances which require accounting with both revenues and expenditures by substantially the French method. None of these cities, however, prepares a financial summary of revenues and expenditures in accordance with that method. The probable reason for this failure is the fact that, as a result either of poor revenue systems or of lax methods of enforcing their provisions, many years elapse before all accruals of revenue are collected and all adjustments with expenditures made. For this or some other reason the only yearly summary of transactions presented is that for the close of the fiscal year, which is in the form of the summaries usually prepared on the so-called basis of "cash," "warrant expenditure," or "accruals." Without the preparation of the proper summary the greater portion of these accounts with the "appropriation" or "revenue" year does not serve any very useful purpose. The exceptions to this general rule are met with in the case of accounts with large contracts continuing in force for a series of years, and those with taxes in arrears.

(2) Some American cities with accounts kept on the so-called cash basis hold their accounts open for various periods after the close of the fiscal year, for the purpose of entering up delayed payments for expenditures. The period thus allowed usually varies from one to three months, and in a few cases is somewhat longer. All payments for costs of government incurred in the preceding year are charged up as expenditures of that year, and not of the period during which paid. This method of recording a certain class of business transactions is a crude, imperfect, and very unscientific accounting device for charging the business of the year with the consequences thereof. It may also be looked upon as the result of failure to distinguish between costs of government matured in a given period, which should always be shown in accounts with expenditures, and the liabilities incurred, which should be recorded only in accounts with appropriations. The difference between this system of accounts and that of the French nation is that these accounts make adjustments only for expenditures and are arbitrarily closed after a short period, while the French accounts make their adjustments for both revenues and expenditures, and are not closed for a number of years.

The above-described custom of holding the books open for a considerable period differs in spirit, though agreeing in form, from the practice followed in some American cities—both in accounts on the warrant basis and in those on the so-called basis of accrued expenditures—of holding the comptroller's account open for a

few days to permit the bills and claims which have been approved by the departmental heads and entered on their books as expenditures to be acted upon by the comptroller or auditor, and so make the books of the departments and of the comptroller's or auditor's office identical. This latter practice recognizes the departmental accounts as primary, and bases all final reports upon the actual accruals of the year. It is poor business management, however, to permit the books to remain open for more than three or four days to secure this adjustment.

(3) Some governments with books on a so-called cash basis, whose expenditures are said to be cash disbursements, accomplish by different devices the results described above under (2). The greater portion of their so-called expenditures are cash disbursements, but for certain classes of expenditures the so-called disbursements are accounting credits or transfers of cash from the general fund to what is in reality a reserve account to meet liabilities not matured. This transfer is improperly shown in printed reports as a "cash disbursement for expenditures;" in the debt statement at the close of the year the unexpended portion of the transfer is shown as a national, state, or municipal liability, but the published reports do not make any reference to the liquidation of this liability. The arrangement of accounts on this basis would not be countenanced in corporation accounting, since it converts an administrative liability into a debt liability, thus exaggerating the amount of the latter; for some American governments this exaggeration is very material in amount.

As a rule those costs of government affected by the use of the accounting devices mentioned in (2) and (3) are those which are recorded in only a limited number of accounts. These accounting devices assign costs to a year in which they did not accrue, and oftentimes to a year in which no work was performed or materials furnished. The error is the same in character as that occurring in accounts on the cash basis where outstanding warrants for a few specific classes of expenditures are shown as paid. The difference in the two results is this: The use of the devices mentioned under (2) and (3) may place the costs in the year which preceded the one in which they accrued, while the other places them in succeeding years. The percentage of possible error from the standpoint of comparable statistics and statements of the true basis for cost accounting is practically the same in the two cases.

(4) Notwithstanding the objections to the inclusion of incurred liabilities in accounts on the so-called "cash basis," described in (2), there can be urged in its defense more than can be said in favor of reporting similar liabilities as expenditures in accounts on a so-called basis of "accruals." To combine incurred with accrued liabilities in accounts with costs of government is always and everywhere the equivalent, in govern-

mental accounting, of the course of a New York merchant who, having ordered by mail a bill of goods from Yokohama, would at once charge merchandise with the amount rather than wait, as is usual in the business world, for the receipt of the goods and of the bill for the same. In practice such accounting has two very important results: In the first place, it makes impossible the preparation of any definite statement of the costs of government on the basis of approved corporation accounting. Secondly, it brings confusion and disorder into accounts by reason of the fact that the ordinary government clerk, set to keeping accounts on such a mixed basis, loses his reckoning in the use of complex rules for distinguishing accrued from incurred expenditures, and so makes mistakes in the segregation of his accounts. Under the circumstances the summary of the year's transactions based upon such accounts lacks at once the definiteness of those compiled on the cash basis and the correctness of those on the basis of accruals. The accounts thus have the faults described in (2) and (3), but none of the advantages or claims for recognition of either.

(5) A special application of some of the devices of the French system of accounting is employed in certain American cities using accounts which are generally spoken of as on the "revenue and expense" basis. Those cities are in states in which the general property tax—the principal source of income authorized to meet the expenditures of a given year—does not become legally due and collectible until the next year. To meet current expenditures the government borrows money on revenue loans or anticipation tax warrants, which loans are to be repaid in the succeeding year from the proceeds of the tax levy of the year for whose expenditures the loans are authorized. In the accounts to which this paragraph relates the proceeds of these loans are treated as receipts, or realization from the tax levy, although interest is paid on the loans and charged to expenses. This is an accounting device the reverse of that described in (3). By it the accountant seeks not to use the accruals of the current year, but to bring into the accounts of that year the revenues realized in the next.

No particular misconception or lack of comparability arises in connection with such exhibits of accrued revenue or of the aggregate amounts realized therefrom. But such accounts do not ordinarily provide a basis on which can be constructed a summary of transactions which will be useful to the legislator or executive officer looking to accounts for guidance in his official duties. This defect results from the fact that no test is ever made in any subsequent governmental report of the correctness of the estimated realization of revenue in future fiscal periods from arrears of past periods which are included in statements of the relation between expenditures and revenues; and the failure to make such a test lessens the trustworthiness of all statements including these estimates.

ACCOUNTING FOR THE SUBSIDIARY FINANCIAL BUSINESS OF GOVERNMENTS.

In the conduct of the business of nations, states, and municipalities all governmental accounting—especially accounting for governmental appropriations—is of very great importance. As in commercial business, cost accounting and accounting for other special administrative purposes are built upon and correlated with the primary accounts, so, in governmental business, all accounting for special administrative purposes should be built upon and correlated with the primary accounts, which deal only with the fundamental or legal and economic administrative problems of governments. The most important uses of accounting for these special administrative purposes are, (1) for securing accounting control over expenditures in their relation to the provisions of general and special appropriation acts and ordinances; (2) for securing administrative control over those funds which have investments and are connected with the administration of any legal trust or other legal obligation; (3) for securing administrative control over funds connected with governmental industries; and (4) for demonstrating the wisdom and economy of governmental expenditures, especially those for acquiring permanent properties. This last division includes all so-called cost accounting for governmental purposes.

Appropriation accounting.—Appropriation accounting is that branch of administrative accounting which has to do with governmental appropriations, and with the expenditures made and liabilities incurred under the authority of general and special appropriation acts. As the control of the people over the governmental purse strings is an essential feature of popular self-government, so appropriation accounting is very vital to the proper administration of public finance. In Great Britain, where appropriation accounting originated, the accounts employed to assist in enforcing the provisions of appropriation acts were at first and for a long time also employed to record all governmental expenditures, and to show the relation of those expenditures to the revenue provisions authorized for meeting them. The requirements of the appropriation acts were considered as complied with when the expenditures came within the aggregate grants and authorizations. The same view as to those requirements is to be found at the present time in many municipalities of the United States. Where this view is held the keeping of accounts with appropriations is a simple process. When an expenditure is charged on the books it is entered up in a ledger account for cost of government and also in a ledger account with appropriations. Whether the two accounts are carried in different books, or in parallel columns of the same book, or otherwise, matters but little.

The methods of accounting for appropriations underwent changes, in both Great Britain and the United States, when the legislative bodies introduced into appropriation acts provisions relating to the making

of contracts. Those changes are necessary for a large number of governments in the United States, because their appropriation acts have quite generally become express authorizations for incurring liabilities, but not, save deficiency appropriations, for meeting expenditures. As illustrating this feature of the ordinary modern appropriation act, it may be mentioned that the United States Government now makes it a penal offense for an administrative officer to incur or authorize a liability not provided for in the appropriation act, and all bills for current expenses must be presented for approval and acted upon within the year for which the appropriation is made. The only authorizations for liabilities to extend beyond the year are in connection with the construction or acquisition of permanent properties. The same provision of law is found in the legislation of a few of the states and in the charters of a limited number of the cities. Its enactment and enforcement by all states and municipalities would put an end to much bad accounting among American governments, as well as advance the interests of good government in many other ways.

The changes in appropriation laws here mentioned have affected governmental accounts in two ways: (1) In some states and municipalities appropriation accounts have become practically distinct from accounts for expenditures. The former are now made exhibits of liabilities incurred, while the latter are more or less perfect exhibits of matured or accrued liabilities—those which have become enforceable legal claims. (2) In other states and municipalities the method of accounting for expenditures has been modified to meet the changes in appropriation acts, and the accountant makes some of his expenditure accounts exhibits of incurred liabilities. The states and municipalities first mentioned make the appropriation accounts the means of recording compliance or noncompliance with the terms of the appropriation act, and give to their other accounts forms which permit of their ready use for recording expenditures on a basis which at least approximates that of accrued liabilities. The states and municipalities adjusting their accounts to their appropriation acts necessarily make their exhibits of expenditures quite different from those used in the commercial world. Such expedients should not be adopted unless there is some strong reason. Governmental accounts and reports which utilize methods and terms identical with those of the commercial world are easily understood by the people and made the basis for intelligent action upon public affairs, while, on the other hand, the use of dissimilar methods and terms can not fail to obscure the results of governmental transactions and prove detrimental to the public welfare. The necessity for compliance with the law can not be urged as a reason for treating as expenditures those

liabilities incurred but not accrued, since the adjustment of the appropriation accounts proper will secure compliance with law much more effectually than will a departure from the commercial rule of accounting for services and commodities obtained.

A summary statement of accounts with appropriations differs from a summary statement of revenues and expenditures in the following respects: Appropriations occupy in the former the same place as do revenues in the latter; the expenditures of the latter should always represent the costs of government which have accrued—or, in other words, have become enforceable demands—while the expenditures of the former are contract liabilities, some of which may not accrue or become legally enforceable until a later time. To make the appropriation account of the greatest possible assistance to the administrative officer, and also to lessen the work of the clerk and to eliminate from that work as far as possible the chance of error, the provisions of the budget or appropriation act should be so stated that the classification of expenditures desired for the final report thereof may be arranged along lines identical with those called for by the appropriation account. If this is done, it is practicable so to arrange the ledger with parallel columns that it will be possible to record therein all the facts needed both for the appropriation statement of liabilities incurred and for the expenditure statement of liabilities accrued; and all this will be done with the minimum of labor, and ledger summaries will not include and confound administrative assets and liabilities of appropriations with those of governmental assets and debts, as is sometimes done in governmental reports. Accounts with appropriations are always kept for purposes of administration; hence the assets and liabilities shown therein are always administrative, and not those of the nation, state, or municipality for which they are kept.

Accounting with budgetary estimates.—Closely allied with but entirely distinct from accounting with appropriations is the accounting of nations, states, and municipalities with their budgetary estimates. This accounting is the preparation of summaries based in part upon the financial data, and especially the summaries, of the primary financial accounts showing, for a given fiscal year, (1) the relation between the estimated and realized revenue receipts, (2) the estimated and accrued expenditures, and (3) the current revenues and the expenses and payments met therefrom that were authorized by general and special appropriation acts. A portion of this accounting is on the basis of accrued revenues and expenditures, and the remainder is on that of cash receipts from revenues and payments for expenditures.

Accounting for sinking fund liabilities.—Accounting for sinking fund liabilities is very essential in the administration of state and municipal governments

which have incurred funded debts with the distinct pledge of making specified provisions for their amortization through the agency of sinking funds. The liabilities which arise in connection with those funds are purely administrative. In the case of cities and of some states they may be enforced by mandamus upon governmental officials, but never by suits at law against the state or municipality, as are liabilities for the principal of debts and accrued interest of municipal debts. Like the liabilities growing out of the appropriation acts, sinking fund liabilities should be summed up in ledgers separate from those which show debt liabilities; or if carried in current ledger accounts, they should be in parallel columns with the debt liabilities, and should be placed over against their appropriate assets and not against the assets for meeting debt liabilities.

Accounting for trusts.—Accounting for trusts is the application of the science of accounting to the special administrative requirements which grow out of the management of cash and investments that have been received by the government subject to some special condition of trust. The cash and investments so received result from trusts created for two distinct purposes—(1) public and (2) private. The public trust funds and accounts of this class are derived from or represent (a) moneys received as subventions, grants, or donations from other civil divisions or from private individuals; (b) moneys derived from loans, to be employed in acquiring or constructing specified public improvements, as schoolhouses, sewers, etc.; and (c) moneys derived from special assessments, to be used for specified purposes. The private trust funds and accounts are derived from or represent moneys intended for private uses. In the case of municipalities trust liabilities of the first class can be enforced only by mandamus or other extraordinary legal proceedings or by proceedings in equity, while those of the second class are enforceable by ordinary suits at law, and unlike those first mentioned are to be classed as public debts.

Money for public or private purposes may be received under such circumstances or subject to such conditions that it must be kept in separate and distinct funds; or it may be received under such conditions as permit of its payment into the general governmental treasury, and represented on the books of the nation, state, or municipality as a separate fund reserve account. In either case the method of accounting for the receipt, custody, and payment of the money is substantially the same as for funds and accounts in commercial business. From the ledger accounts thus kept may be ascertained, at any time, the existing liabilities of administration connected with each of these funds; and that liability and its associated or correlated asset may readily be summed up in the ledger account or summary of administrative liabilities and assets. If a public trust liability is

expressed or stated in a separate account, or in a special column of the debt liability account, it should not be included in the general summary of financial condition of the nation, state, or municipality, since it would necessarily increase the net and gross debt statement, as in the case of sinking funds. Liabilities for private trust funds, however, are always debt liabilities, and should be so shown.

The desirability of adopting the simplest method of recording, without duplication, all data relating to trust funds and fund reserve accounts is made evident by the fact that some American cities have more than fifty thousand separate special assessment accounts and funds, each representing cash which by law can not be merged with other cash. The foregoing statement with respect to cash trust funds and accounts of governments applies, with but few changes, to similar funds with invested securities.

Investment accounting.—Nations, states, and municipalities possess more or less real property, securities, and personal property held exclusively for investment purposes. The conditions under which and the purposes for which it is held make it possible to separate this property into three general classes, according as it is held by sinking, investment, or public trust funds.

The property which can properly be assigned to *investment funds* includes all, other than that of industries, which is held by a nation, state, or municipality for investment purposes, subject to no condition or obligation other than those associated with investments in private life. Such funds may be created for some particular purpose—as to provide a reserve from which may be acquired or constructed a city hall, a schoolhouse, some industry, as an electric light plant—or to provide funds for the replacing of buildings destroyed by fire or for the making of repairs or renewals in connection with any of the public works of the city. But whether such funds are created for some special purpose or merely with the aim of providing a surplus fund, the assets are subject to the unrestricted control of the government. *Sinking funds* are similar funds appropriated for the amortization of the public debt, for the meeting of interest payments thereon, or for both purposes. *Public trust funds* are funds which have come into the possession of nations, states, and municipalities with the condition that the principal, the interest, or both, shall be used for what the courts call charitable purposes.

All of the property of these three classes of funds, being held for investment purposes, may appropriately be included in the asset accounts of the ledger, and shown on the balance sheet as property applicable for meeting debt liabilities. Where property of a public trust fund has been converted to general municipal uses, as it has been by many states and municipalities, that fact should be shown by reporting the amount of

such property both as an asset of the fund and as a special debt obligation of the government. But the administrative liability which results from the management of the trust should not be confused with or included among the debt liabilities, because to do so would exaggerate the net indebtedness of the nation, state, or municipality. Receipts from sales of and payments for purchases of investments should be shown for each of these funds in the appropriate asset account; and expenses and interest and other income, in appropriate expense and revenue accounts. The accounts may all properly be kept in special ledgers; but their summaries, derived from proper controlled accounts, should be included in the current summary of the outcome of all transactions and in the balance sheet.

Accounting for industries.—Accounts for governmental industries should always be kept (1) as an integral part of the accounts of a nation, state, or municipality, so that the latter accounts and the summaries based thereon will show both the relation of the public debt to the taxpayers, and the legal and economic basis of public credit; and (2) so as to show the condition and outcome of the business of each industry when considered as a quasi private undertaking.

If the accounting is based on the concept of the primary financial business of governments as that of raising and expending money, no allowance is made in the primary accounts for appreciation or depreciation in the value of the permanent plant of the industry, and the industrial revenues and expenditures recorded in the primary accounts are included in the same summary with all other governmental transactions. Upon the basis of the revenues and revenue expenditures recorded in the primary accounts of a given industry, there should be built supplementary or subsidiary accounts such as are necessary to meet the administrative requirements of the government with reference to each industry. The first of these administrative requirements is that which calls for information relating to the net earnings of the industry on a commercial basis, and the capitalized earning power of the industry. To furnish this information, the expenditures for outlays should be deducted from the total expenditures in the primary accounts, and proper allowance should be made for appreciation and depreciation of the fixed properties of the concern. On this basis it is easy to compute for any given industry its earning power, its value as capital, or its ability to meet the interest charge and the principal of its debt, thus lifting the burden from the taxpayer. The same primary accounts may be used as the basis of cost accounting or of accounting for other administrative purposes.

When the primary accounts are based on the concept of the primary financial business of governments as that of raising and investing money, some of the

information mentioned above, as obtainable from the primary accounts, can be secured through supplementary accounts, and vice versa.

Accounting for governmental property.—The administrative purposes to be subserved by accounting for governmental investments and governmental industries have been outlined in preceding paragraphs. Accounting for the governmental property of such investments and industries is necessary in order to demonstrate the success of their management when judged by the standard of business administration in the commercial world, and also to ascertain their probable influence upon the burden which must rest upon the taxpayers in meeting current costs of government.

Accounting for governmental property other than that referred to above can not furnish either similar information or any concerning the legal or the economic relation of these properties to public debt and public credit or to future taxation. But information concerning the cost and present value of all permanent properties can be made of great administrative assistance in measuring the wisdom and economy of past administration, thus guarding against incorrect action in the future. It is for this reason that accounting should afford control over the cost and present value of all public property. This can be done by supplementary accounts based upon the outlays shown in primary accounts kept on the basis of the primary financial business of governments as that of raising and expending money or directly by accounts kept on the basis of the primary financial business of governments as that of raising and investing money.

GOVERNMENTAL ACCOUNTING TERMS.

Expenses.—Expenses are the accrued costs, paid or payable, of services, rents, and materials, exclusive of those for permanent properties purchased or otherwise obtained by nations, states, and municipalities for the maintenance and operation of their governments and for the conduct of the business undertakings for which they have constitutional or statutory authority. They are the costs of materials and services from which no permanent or subsequently convertible value is received. The word *expense* is also used, especially in records kept by double entry accounting, as the generic designation of all accounts dealing with expenses.

Outlays.—Outlays are the accrued costs, paid or payable, of lands and other properties more or less permanent in character, and thus available for more than a single use, which are owned and used by nations, states, and municipalities in the exercise of their governmental functions or in connection with the business undertakings conducted by them. The word *outlay* may also be applied with propriety to all ledger accounts dealing with outlays.

Outlays are of two classes, to which may be given

the designations economic or productive and noneconomic or nonproductive. *Economic outlays* are those which, like the capital expenditures of commercial business, procure income producing properties; such outlays are the costs, paid or payable, of the plants of governmental industries. *Noneconomic outlays* are those for permanent properties and improvements from which no revenue is derivable and which are procured without the expectation of receiving therefrom any future revenue or convertible value, save as incidental to other governmental operations; they may be divided into properties such as lands, buildings, and equipments, which have a salable value, and those such as sewers, street paving, etc., which have no such value.

Investments.—The investments of nations, states, and municipalities are the costs, paid or payable, of lands, securities, and other properties purchased or otherwise secured and held for them by their governments for investment purposes and not for use in doing the things for the common welfare for which the government has authority. They include the invested assets of those governmental funds to which the Bureau of the Census assigns the designations *sinking, investment, public trust, and private trust*.

Storehouse supplies.—Under the designation *storehouse supplies* are included all costs, paid or payable, of supplies purchased by governments in bulk, for later distribution and assignment upon requisition to the departments to be applied to current uses or to the construction of public improvements. They are acquired under circumstances which preclude the assignment of the costs at the time of purchase to the purpose for which they are finally applied. In practice these costs are referred to under a great number of more specific and descriptive designations.

Expenditures.—In governmental accounting expenditures are the costs, paid or payable, which are included under the terms *expenses, outlays, investments, and storehouse supplies*, as defined above. These expenditures are differently classified and arranged in different systems of accounts. In accounting for the primary financial business of governments as that of raising and expending public money, the expenses and outlays are arranged in one group, and the investments and storehouse supplies in another. The first, being the accrued costs paid or payable from revenue, may be called *revenue expenditures*, and the second *capital expenditures*. In accounting for the primary financial business as that of raising and investing public money, the first group is limited to expenses, while the second includes outlays, investments, and storehouse supplies. The first group does not include all costs paid or payable from revenue, and therefore can not be called "revenue expenditures," which is the term used in the first classification, but may be called *expenses*; the second group may be called *capital expenditures*, as in the first case.

Income.—Income is the amount or amounts received or receivable by nations, states, and municipalities, in cash or other form, as recompense for services performed or as profits, earnings, rents, or interest in connection with productive enterprises, investments, or properties conducted or managed by them (see definition of *commercial revenues*, page 39). In Great Britain many city officials and accountants use the word *income* with the signification of *revenues*, as defined below.

Revenues.—Revenues are the amounts received or receivable by nations, states, and municipalities, in cash or other form, for meeting their expenses and outlays, (1) from the exercise of their powers of taxation and police control, (2) from services performed for compensation, and (3) from the conduct or management of productive enterprises and properties. In Great Britain many city officials and accountants use the word *income* with the signification of *revenues*, as here defined. The term *revenue surplus* has long been applied by most government officials to the excess of revenues over revenue expenditures, and that of *revenue deficit* to the excess of revenue expenditures over revenues. The excess of revenues over expenses may—in harmony with the usages of the commercial world—be called *net revenues*, and the excess of expenses over revenues *excess expenses*.

Payments.—A payment is primarily (1) an amount of money or its equivalent paid by nations, states, and municipalities in fiscal transactions; but the word is also employed in governmental accounting with other meanings; (2) the discharge of an obligation, in money or its legal equivalent, in return for value received; and (3) the act of delivering money or its equivalent in return for value received in the discharge or settlement of claims. Further, in any of these three ways, nations, states, and municipalities may make payments either in meeting their own expenditures or outlays, in liquidation of their own obligations, or as agents and trustees for others. Specific classes of payments are defined under *disbursements*.

Disbursements.—In governmental accounting the word *disbursement* is used with a meaning identical with the first of the three given above for payments; but for expressing the facts set forth in the second and third meanings given for that term the word can not properly be employed.

Payments and disbursements are generally spoken of as *payments and disbursements for expenses, outlays, and expenditures, for investment or productive outlays, for liquidation of loans, or on trust or agency account*, according to the character of the transactions in connection with which they are made.

Receipts.—In governmental accounting receipts are primarily amounts of money taken in by nations, states, and municipalities in their fiscal transactions; but the term is also applied to the act of taking or accepting money or its equivalent. Further, in either of the two ways suggested by these meanings of the word, na-

tions, states, and municipalities may receive money or its equivalent either as part of their own revenue, or as the proceeds of a loan, or as agents or trustees for others.

In governmental accounting, as in commercial, *receipts from loans* are distinguished from *receipts from revenues*; but the relation between loans and revenues is more intimate than in the commercial world. Loans of governments are in all cases made in anticipation of receipts from revenues. For this reason revenue or tax loans are referred to in the statutes of some states as "anticipatory tax warrants," and the receipts from all governmental loans are called by many writers on public finance "anticipatory revenues." It is true that they are not "revenues" in the accounting sense of the word; but neither are they capital receipts, as are receipts from many loans in commercial business. They are amounts to be met from future revenues, and are to be included, with revenue receipts, in the revenue and expense ledger which records floating liabilities.

Funds and fund reserve accounts.—The terms *fund*, *fund account*, and *fund reserve account* have the same signification in governmental as in commercial accounting.

Liability accounts.—Liability accounts are classified ledger exhibits of debt liabilities or liabilities to creditors, and of administrative liabilities. The accounts should always be arranged so as to distinguish liabilities to creditors from administrative liabilities and also to place a given liability over against the asset which is charged with, or the resources which are available for meeting the same.

Asset accounts.—Asset accounts are classified ledger exhibits of governmental and administrative assets. The term *asset* should not be applied to any account unless it is an exhibit of authorizations for incurring, or of resources provided for meeting, specified legal liabilities. The accounts should distinguish governmental from administrative assets.

Investment accounts.—Accounts showing the assets of productive funds and those showing receipts from the sale of old investments and payments for new ones may be called *investment accounts*.

Storehouse or material accounts.—Storehouse or material accounts are accounts for recording the purchase of materials and supplies, secured in bulk for later distribution and assignment upon requisition to the various departments, objects, and purposes for which they are ultimately utilized.

Property accounts.—In primary accounting, based on the concept of the primary financial business of governments as that of raising and investing money, the term *property* may quite correctly be applied to accounts which record economic and noneconomic outlays and the value or the cost of the property secured thereby. Some such designation should be applied to those accounts to distinguish them from accounts

which are exhibits of assets—that is, of properties provided for meeting debts. The same designation may be given to subsidiary accounts in which is recorded the information here assigned to property accounts.

Revenue and revenue expenditure account.—This is a fitting designation for the summary account of transactions of the primary financial business of governments conducted as the business of raising money from and expending it for the public. It is the account into which are closed all ledger accounts with revenues on the one side and corresponding accounts with revenue expenditures on the other. Its balance—the excess of revenues over revenue expenditures, or the reverse—is a *revenue surplus* or *revenue deficit*. The amount of such surplus or deficit measures the decrease or increase of net indebtedness or of the burden of debt resting upon the people under the government for which the primary accounts are kept, or the increase or decrease in their net governmental assets. Such increase or decrease is confirmed by a comparison of the balance sheets for the beginning and the close of the year.

Revenue and expense account.—This is a summary account of transactions of the primary financial business of governments conducted on the basis of raising and investing money for the public. It is the account into which are balanced all primary accounts with revenues and expenses. By some it is called the "revenue account." Its balance—the excess of revenues over expenses, or the reverse—which may be called net revenue or excess expenses, measures the increase or decrease in the amount of net governmental capital or the capital of the government as proprietor, which is confirmed by a comparison of the balance sheets for the beginning and the close of the year.

Budget account.—In order to keep its accounts so as to show the outcome of its financial transactions expressed not only in terms of revenue surplus or deficit or net revenue or excess expenses, but also in compliance with the provisions of the budget, or of appropriation and allied legislation, a government must open an account apart from, or supplementary to, its revenue and revenue expenditure account or its revenue and expense account, as above described. Such an account may well be called a *budget account*. It would be credited or debited with the balance of the revenue and revenue expenditure account or of the revenue and expense account, and with transactions which show the disposition of revenue surplus or the provision made for meeting revenue deficit. The balance of such an account, as distinguished from that of a revenue and revenue expenditure account or revenue and expense account, may properly be called a *budgetary surplus* or *deficit*.

Summary statement.—A governmental summary statement is an exhibit of the financial data relating to the business of nations, states, and municipalities, so classified or set forth that one portion or class thereof

is set opposite to or deducted from another in such a manner as to summarize all the facts bearing upon some aspect of governmental business. The most important of these summaries are those arranged to disclose what is called the financial condition or position and to show the results of financial transactions.

Summary of financial condition.—Where the primary financial business of governments for which the primary accounts are kept is considered to be that of raising money from and expending it for the public, the summary of financial condition—whether called “balance sheet” or “statement of assets and liabilities”—discloses the aggregate amount of the liabilities or debts of the nation, state, or municipality, and the provision made or the resources available for lifting from the taxpayers the burden of legal or economic indebtedness. It also discloses clearly the total amount of the claims of creditors which are provided for by resources in the hands of the government, and the amount that can be met only by future taxation of the people in whose behalf the obligations were incurred.

In contrast to the foregoing, a summary of financial condition derived directly from primary ledger accounts of a government whose primary financial business is considered to be that of raising and investing money for the government as proprietor, shows the amount or value of the governmental estate, the portion of the same represented by contributions of revenue, and the amount which, having been secured through the use of credit, represents the liabilities of the nation, state, or municipality to be met by future taxation.

Statements of financial condition first described, whether called balance sheets or statements of assets and liabilities, may with propriety be designated *summaries of the state of governmental credit*, while those mentioned in the second instance may be called *summaries of governmental properties and indebtedness*, since the first show the provisions made or to be made for meeting public debt, and the second the relation of public debt to the properties secured for governmental purposes. Each is serviceable in its way, and in the commercial world all the information contained in both is usually conveyed by a single balance sheet or statement of assets and liabilities. In governmental accounting, however, it is impossible to present all the information mentioned—showing both the amount of national, state, or municipal debt, with the provisions made or to be made for meeting the same, and also its relation to the governmental estate—without using two separate summaries. In the case of accounts on either of the bases here referred to, one of these two summaries is prepared directly from the primary accounts, while the other is prepared from supplementary accounts.

Summaries of outcome of financial transactions.—

Where the primary financial business of governments is conceived to be that of raising money from and expending it for the people, summaries of the outcome of financial transactions are classified exhibits showing their effect upon the burden of debt resting upon the people. Where that business is regarded as that of raising money and investing it for the benefit of the people, the corresponding summary discloses the effect of such transactions as increasing or decreasing the value of the net governmental estate.

In the commercial world all the information contained in both classes of statements above mentioned is embodied in a single summary. To present the same information in governmental accounting, however, requires two summaries—one to show the effect of governmental transactions upon public credit or the burden of public debt, and the other to show the effect of such transactions upon the amount of wealth in the immediate control of the government, or the capital of the government as proprietor. In each of the two classes of accounts here referred to, one of these summaries is compiled directly from the primary accounts, and the other from supplementary or subsidiary accounts based thereon.

Summaries of the outcome of financial transactions prepared on the basis of either class of governmental accounts here mentioned should also present facts showing the outcome of all governmental financial transactions so far as they relate to governmental revenues and expenditures, and the relation of the same to the provisions of the budget. These summaries should give not only the balance between revenues and expenses or expenditures, but also the balance between the total revenues and the total of expenses, outlays, and payments for sinking funds and for debt, as made in accordance with the provisions of the budget.

Summary of payments and receipts.—A summary of governmental payments and receipts is a statement which summarizes and reconciles the records of the treasurer and the comptroller or auditor of a nation, state, or municipality, and shows the relations between the warrant payments of the comptroller or auditor and the cash payments, receipts, and balances of the treasurer. Such a summary should present classified exhibits of the payments of the government for expenditures and for other purposes, and of all receipts from revenues and from other sources. These payments and receipts should be so arranged as to measure the sufficiency of receipts from revenues to meet revenue expenditures or to subserve other purposes, and to show how far governmental expenditures have been met from current revenue receipts, and how far through loans in anticipation of future revenues. In no other way is it possible to present the information which the administrative officer must keep before him at all times for the proper discharge of his duties, and

which will support a summary of revenues and revenue expenditures showing the increase or decrease in the amount of debt to be met by taxation. The summary of payments and receipts may properly be considered as the most important single summary of governmental financial transactions.

CLASSIFICATION OF GOVERNMENTAL EXPENSES AND REVENUES.

BASIS OF CLASSIFICATION.

The most fundamental of the many classifications of expenses, outlays, revenues, payments, and receipts of governments is that according to the nature of the governmental activities and transactions with which associated. As has been pointed out in Census Bulletin 20, from the standpoint of the student of economics the activities and transactions of a nation, state, or municipality are of two radically different types; these are here classified as arising from *general functions* and from *commercial functions*.

The *general functions* of a nation, state, or municipality are those which are, as a rule, performed for all citizens alike, without any attempt to measure the amount of benefit conferred or the exact compensation therefor, the expenses being met by revenues obtained principally from compulsory contributions levied without regard to the benefits which the individual contributors may derive from any or all governmental activities. Most functions of this class are essential to the existence and development of government and to the performance of the governmental duty of protecting life and property and of maintaining a high standard of social efficiency. Chief among such activities are those of general government; the protection of life, health, and property; the care of the defective, delinquent, and dependent classes; the education of the young, and the performance of other duties of a similar nature; the purchase of lands for government buildings, parks, and streets; the erection, equipment, and management of state capitols, county courthouses, city halls, and other buildings for general governmental uses; and the purchase or construction and operation of electric light and gas works for the exclusive purpose of lighting the streets and governmental buildings; and of other structures and plants, such as printing offices, police and fire telephone systems, and bridges, for furnishing free of charge any commodity or service required by the government in the common interest of all its citizens. In the same category are included the opening, grading, paving, and curbing of streets, and the construction of drains and sewers, where such public improvements are made at public expense, without conferring upon particular individuals measurable special benefits for which, in the opinion of the proper authorities, compensation should be exacted by the government. To the same general group belong the making and paying of loans and the

payment of interest thereon, where such loans are made in connection with the other activities and transactions mentioned.

The general functions of nations, states, and municipalities may be classified in a great variety of ways, according to the point of view from which considered. The primary classification of general functions of municipalities which was adopted by the Bureau of the Census, is based upon prior studies of the subject by Prof. Adolph Wagner, of Germany, set forth in his *Finanzwissenschaft*, and reviewed by Prof. Frederick R. Clow in the Quarterly Journal of Economics for July, 1896. The earlier treatment of the subject by American economists was ably discussed by Prof. L. S. Rowe, of the University of Pennsylvania, before the conference of the National Municipal League in 1899. As a result of these studies and of conferences between accountants, economists, and others connected with the National Municipal League, that organization arranged a tentative classification which was made the basis of the one later adopted by the Bureau of the Census and used in its statistics of municipal finance in Bulletins 20, 45, and 50, in the report on Wealth, Debt, and Taxation, and in this report.

The *commercial functions* of a nation, state, or municipality include those which create trade relations, industrial or semi-industrial, between the nation, state, or municipality and the general public, including other civil divisions. Among the transactions which arise from the exercise of such functions are those involving the loan of public money at interest, the use of public property for compensation, the sale of any commodity or article of commerce, or the performance of any work or service for pay. All these transactions involve the performance of some service by the National, state, or municipal government, or the granting of some favor by such government, for special compensation, whether the service or favor be primarily for this service or favor, or for the revenue to be secured; none of them are essential to the existence and development of the government, though they may be made to contribute to its support.

Commercial functions, together with the commercial and semicommercial transactions which arise from them may be grouped into three subclasses—*industries*, *investments*, and *special services*.

(1) *Industries* are those activities of nations, states, and municipalities—as the United States postal service, the national railroads of many European nations, the liquor dispensary of South Carolina, and such municipal activities as waterworks, electric light and gas works, and street railways—which are organized as more or less complete departments or offices of cities for the purpose of furnishing economic utilities to individual citizens or to other civil divisions, on terms involving such a compensation as may be determined by consideration of public policy. Such activities of cities

are generally referred to by British writers as *municipal trading*. Those of nations, states, and municipalities are also frequently called *quasi private industries* or *enterprises*. As economists use the term, a *quasi private industry* or *enterprise* of a nation, state, or municipality is one in which the purpose of realizing a net income or profit controls the method of management and determines the charges, as in a private business of similar character. In this strict sense of the term there are few, if any, *quasi private industries* or *enterprises* in the United States, the greater number of national, state, and municipal industries established in America having been called into existence solely or principally to promote the welfare of the citizens. Hence the Bureau of the Census uses the term "industries" to include not merely those properly designated as *quasi private*, as defined above, but all departments, offices, or activities organized by nations, states, and municipalities to furnish utilities to their citizens for compensation, without exclusive regard to the question of profit.

(2) Under *investments* are included all transactions of National, state, and municipal governments connected with the purchase, sale, or possession of real property or securities held exclusively for investment purposes, and the loan of public money to individuals, corporations, or other civil divisions. Such transactions are of two classes: First, those of the sinking, investment, and public trust funds in which or through which the nation, state, or municipality invests money for the sole purpose of deriving interest, rent, or other income therefrom; second, the transactions of a more temporary character by which the National, state, or municipal government receives interest on current cash deposits and on deferred payments of taxes and special assessments.

(3) *Special services* include all activities and transactions, other than those included in (1) and (2), which are engaged in by nations, states, or municipalities in the interest of the general public, but which confer measurable special benefits—or what are arbitrarily so regarded—upon particular persons, natural or corporate, for which compensation is exacted. These services include the opening of highways, the construction of pavements, sidewalks, drains, and sewers; the sprinkling of streets, and similar services, the payments for which are enforced by means of special assessments. In the same category belong also all services or special benefits rendered to private individuals or to other civil divisions under legal regulations, and paid for by fees, charges, rents, privilege rentals, and kindred remunerations.

It should be noted that special services, as above defined, are always performed or rendered in addition and incidental to the regular work of the various departments and offices. Receipts therefrom are always classified according to the office or department render-

ing the service, since the corresponding expenses can not, save in rare instances, be fully separated from the other expenses of such department, office, or industry.

Governmental expenses and revenues, when classified by the governmental functions with which they are associated, are primarily arranged in groups to which are given the designations "general" and "commercial."

EXPENSES.

General expenses.—The general expenses of nations, states, and municipalities are those incurred by their governments in connection with the exercise of their general functions. These expenses and the payments therefor are subdivided according to the office or department on whose account they are incurred. (See *Corporate payments*, page 40.)

Commercial expenses.—The commercial expenses of nations, states, and municipalities are those incurred by their governments in connection with the exercise of their commercial functions. They are divided into three groups, corresponding to the three subdivisions of commercial transactions.

(1) *Industrial expenses* are the total costs of the operation and maintenance of the industries of a nation, state, or municipality, including the cost of materials used and the interest on loans made specifically for such industries.

(2) *Investment expenses* are the total costs of the administration of the sinking, investment, and public trust funds of a nation, state, or municipality, including interest paid on loans made for securities or properties purchased for those funds.

(3) *Special service expenses* are the expenses incurred by a nation, state, or municipality, in connection with special services performed or provided by any of its departments or offices other than an industry, including the interest on loans which are to be met from the proceeds of special assessments.

REVENUES.

General revenues.—The general revenues of nations, states, and municipalities consist of those compulsory or voluntary contributions of private individuals or corporations, levied or collected, to defray the general cost of government, and not conditional upon the performance of any specific service to the individual contributor. (For classification of receipts from general revenue by sources, see page 40.)

Commercial revenues.—The commercial revenues, or income (see definition, page 35), of nations, states, and municipalities are those derived from the exercise of their commercial functions; they are classified according to the character of the transactions and activities from which they originate. They are here divided into three subclasses, to which are applied the specific designations *industrial*, *investment*, and *special service*

income. (For classification of receipts from commercial revenues, or income, by sources, see page 42.)

(1) *Industrial income* is the total gross earnings of the industries of nations, states, and municipalities.

(2) *Investment income* is the total income from the investments of nations, states, and municipalities.

(3) *Special service income* is the income derived by nations, states, and municipalities from special services performed or provided by departments or offices other than industries. It is of two distinct classes, according as it is available for meeting special service expenses or special improvement outlays.

CLASSIFICATION OF GOVERNMENTAL PAYMENTS AND RECEIPTS.

It has already been noted that the statistics of financial transactions of the National, state, and local governments compiled by the Bureau of the Census are primarily statistics of governmental payments and receipts. Those payments and receipts are, however, variously classified, the first and most vital classification being that which shows approximately the amount of the duplications which result, on the books or in the printed reports of governments, from the inclusion of transactions between the various departments. To show this, payments and receipts are separated into those to and from the public, and those to and from the divisions or departments of government. To the latter is given the specific designation generally employed for that purpose—"transfers."

Payments to and receipts from the public are further subdivided into two general classes to which are given the specific designations "corporate" and "temporary," as defined below.

CORPORATE PAYMENTS.

The *corporate payments* of nations, states, and municipalities are the net payments of their governments for expenses, outlays, and reduction of debt, after making deductions for refunds and all kindred duplications classed as temporary. They are the payments which are vitally connected with the activities of the various departments, divisions, and funds of governments, and are arranged by the Bureau of the Census in five main groups, according to the purpose for which made—payments for (1) general and special service expenses, (2) industrial expenses, (3) investment expenses, (4) outlays, and (5) debt obligations. Payments for general expenses and special service expenses are included in the same group, because in practice they can not be segregated. Such payments and payments for industrial and investment expenses and for outlays are further subdivided according to the office, department, or fund on whose account the expenses and outlays are incurred. For fuller details of such classification, the reader is referred to the

tables of this report, to those of Census Bulletins 20, 45, and 50, and to those of the report on Wealth, Debt, and Taxation.

CORPORATE RECEIPTS.

The *corporate receipts* of nations, states, and municipalities are the net receipts from revenues and from loans which increase indebtedness. By *net receipts* is meant the receipts from the sources mentioned, after making deductions for refunds and all kindred duplications classed as temporary.

Corporate receipts are classified by the Bureau of the Census in five main groups, as follows: Receipts from (1) general revenues, (2) industrial income, (3) investment income, (4) special service income, and (5) debt obligations.

Receipts from general revenues.—The receipts from general revenues comprise receipts from taxes, licenses, permits, penalties, fines, forfeits, subventions, grants, donations, gifts, and miscellaneous general revenues.

In the statistical presentation of revenue receipts which is given in this report, in Census Bulletins 20, 45, and 50, and in the report on Wealth, Debt, and Taxation, the Bureau of the Census has introduced—principally for mechanical reasons, to facilitate the ready presentation of all the facts—certain classifications of revenues differing from those employed by Professor Plehn in his analysis of the state revenue systems, given in the special Census report on Wealth, Debt, and Taxation. The taxes referred to by Professor Plehn as "corporation taxes" and "inheritance taxes" are included in this report under the head of "special property and business taxes;" and his "business taxes" are here given under the various subclasses of licenses and permits.

To furnish a key to the intelligent study of the Census tables of financial transactions, there is here presented a concise statement of the classes of revenue included under the various heads of the tables of this report and of Census Bulletins 20, 45, and 50.

A *tax* is a general compulsory contribution of wealth collected, in the general interest of the community, from individuals or corporations by an exercise of the sovereign power of the government, and levied without reference to the special benefits which the individual contributors may derive from the public purposes for which the revenue is required.

Property taxes, which constitute the most important single source of revenue, are direct taxes upon property, or upon persons, natural or corporate, in proportion to their property, excepting such as may be specifically exempt because taxed by other methods, or on account of its public character, or from considerations of public policy. Property taxes are divided by the Bureau of the Census into two main classes—general and special. *General property taxes* are direct taxes levied upon property in general, in proportion to

its assessed or appraised value; under this head are included all property taxes assessed and collected by methods practically identical with those employed in the taxation of the property of the average citizen. *Special property taxes* are direct taxes levied or collected, or both levied and collected, by methods not applied to property in general; among such taxes are those popularly referred to as corporation taxes, bank taxes, security taxes, and mortgage taxes.

The term *business taxes* is used by the Bureau of the Census to refer to those taxes collected from persons, natural or corporate, by reason of their business, where such collection is not associated with the granting of a license or permit to engage therein.

Under the head of *poll taxes* the Bureau of the Census has sought to secure as complete an exhibit as possible of the receipts by nations, states, and municipalities from all forms of per capita taxes, whether levied uniformly upon all males, or graded according to occupation or otherwise; and whether levied as a specific amount against all persons subject thereto, or as a *quasi* property tax based upon an arbitrary valuation of polls.

Other taxes are *income taxes*, *taxes on commissions of public officers*, *litigation taxes*, *tonnage taxes*, *custom taxes*, and *internal revenue taxes*. The latter are a combination of business and license taxes.

Where receipts from any of these taxes are shown for the cities included in this report, they are tabulated under "special property and business taxes" and are specifically mentioned in the text.

Under the designation *receipts from licenses and permits*, the Bureau of the Census has tabulated all revenues collected from persons, natural or corporate, by reason of their business where such collection is associated with and enforced by the granting of a license or permit to engage therein, and where the granting of such license or permit is a condition to the transaction of business, to the following of a trade or industrial calling, to the performance of an act, or to the beginning of any undertaking.

The revenues from licenses and permits include—according to the analysis of most writers on public finance—a tax, as already defined, and a charge or fee, as defined on page 43; the fee is the payment for the clerical labor of issuing and recording the license or permit and of supervising the exercise of the general privilege granted thereby, and the tax is the excess over the fee. In no case, however, is it possible to derive from governmental records a segregation of the fees and taxes which—according to the foregoing economic analysis—are connected with the granting of licenses and permits. Accordingly, inasmuch as the receipts from licenses are for the most part, and those from permits very largely, of the nature of taxes, the whole are tabulated as receipts from general revenues. An added reason for so tabulating them is the fact that

while receipts from fees are always exclusively in return for services performed and not for general privileges granted, receipts from licenses and permits are primarily in return for general privileges granted and only incidentally for services performed.

Both licenses and permits are issued quite generally to assist nations, states, and municipalities in enforcing compliance with statutes, regulations, and ordinances for the preservation of public morals and for the protection of life, health, and property, though, as a rule, this fact is more readily perceived in connection with permits than with licenses. Of general privileges granted chiefly for enforcing police regulations and classed in the Census report as licenses, mention should be made of dog licenses, good for a year, and permits to minors under the curfew laws, also good for a year. The former is placed in a class by itself, while the latter is included, together with licenses associated with pleasure or recreation, such as those for hunting and fishing, under the designation *general licenses*.

Receipts from permits are sometimes only nominal, the amount collected being barely sufficient to cover the cost of issuing and recording them and of supervising the exercise of the general privilege granted. For this reason, some writers on public finance classify them as fees.

In most states, revenues collected in connection with the granting of licenses and permits are referred to as "receipts from licenses and permits;" in a few, however, they are designated as "privilege taxes" or "occupation taxes." The receipts from licenses and those from permits are shown separately in the tables of this report, principally to enable students of the subject, in their analysis of the Census reports, to classify permits according to their own judgment. With *receipts from licenses* are included those from general privileges granted for the management or conduct of a business or occupation, such as that of a hotel keeper or plumber, or for the keeping of a billiard table for gain; such privileges are usually granted for a specified period of time, as for a year, a month, or a day—the greater number being issued for a year. With *receipts from permits* are included those from general privileges granted for the performance of some specific act, the nature of which is exactly defined, and the performance of which terminates the grant, as the erection of buildings, the making of connection with sewer and water pipes, the moving of buildings, or the burial of the dead, or the like.

Penalties, fines, and forfeits, which are, among the minor sources of the general revenue of governments, are all collected as punishment for failure to obey civil and criminal laws and local ordinances, and hence might all be termed "penalties," in the broadest meaning of the word. Among these revenues are included penalties collected by reason of the failure of taxpayers to meet their taxes within the time required by law;

all fines collected in criminal courts; and forfeits in criminal and civil transactions, such as forfeits in criminal bonds, forfeits in contractors' bonds, etc.

Under the head of *receipts from subventions and grants*, the Bureau of the Census tabulates as *receipts from subventions* all amounts which are received by states and municipalities from the nation or other civil division superior to themselves with the distinct understanding that the money so received shall be employed for supporting some particular governmental service, as that of schools, libraries, or armories; and as *receipts from grants*, those amounts received from such civil divisions without any condition attached to the gift.

Receipts from donations and gifts are those amounts gratuitously paid by individuals or corporations to national, state, and local governments for general and specified governmental purposes. In law the word "donation," rather than "gift," is most frequently employed in referring to voluntary contributions for specified purposes, made through the instrumentality of a formal deed or contract. So far, then, as *donations* and *gifts* have different meanings, the former may be said to approximate that of governmental subventions, and the latter that of governmental grants.

Receipts from commercial revenues.—As already explained, the commercial revenues of a nation, state, or municipality comprise the income from industries, investments, and special services. The receipts from *industrial income* are classified with respect to the industry from which they are derived—as waterworks, electric light works, etc. The receipts from *investment income* include the rent, interest, and dividends received from real estate or securities held by the government as investments. The receipts from *special service income*, other than those derived from special assessments and from privileges, are subdivided according to the office by which the service is furnished. *Special assessments* are compulsory contributions levied, under the taxing or police power, to defray the cost of a special public improvement or public service undertaken primarily in the public interest. They differ from taxes in being apportioned according to the assumed benefit 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.

The above is a classification, mainly from the administrative standpoint, of the receipts from commercial revenues. These receipts may be classified also with reference to their typical form or character. So classified, they are frequently referred to in popular language, in the technical works of accountants and in legal enactments and governmental accounts as *prices*, *fees*, *charges*, *special assessments*, etc.; these classes of receipts all represent compensation for commodities or services sold or special benefits conferred by the government.

Price is the general designation which writers on public finance give to compensation for services or commodities sold by the government.

The compensation for a service or commodity sold by a government in the same way that a private individual would sell, is referred to by writers on public finance as a *quasi private price*; while the compensation for a service or a commodity furnished by a government primarily for the special benefit of the individual, but secondarily in the interest of the community, is designated by them *public price*.

Public prices are of three distinct classes: They may be (1) what is designated in the commercial world as *monopoly* prices, representing more than the cost of the service or commodity furnished; (2) prices established to cover the cost of the service or commodity; or (3) prices providing the service or commodity at less than cost. In the first case the price includes a *tax*, and in the second and third it approximates a *fee*; in the first, the service or commodity furnished assists in collecting a tax as a contribution to general revenue, and in the third, it is in part paid for from such revenue. In all cases of public price, the free contractual relations of private life are modified by the monopoly exercised by the government.

Although the distinction given above between *quasi* private and public prices, as well as that mentioned in referring to the three classes of public prices, is valuable from the standpoint of the student of public finance, it can not at the present time be made of any practical value in the domain of governmental statistics.

Of sources of commercial revenue that involve the element of price, mention is made of *sales*, *interest*, *rents*, *special privileges* of various kinds, *sales of such privileges*, *privilege rentals*, *labor*, *manufactures*, *rates*, and *tolls*. Of the foregoing, *sales*, *interest*, and *rents* generally come within the definition of *quasi* private price, the others within that of public price. The prices connected with investments are therefore *quasi* private; those connected with industries are more largely public; and those connected with special services are quite variable, depending much upon the nature of the special services rendered by the individual nation, state, or municipality.

In tabulating the receipts from sources involving the element of price the Bureau has observed the following distinctions:

The term *sales* includes sales of real estate of the nation, state, or municipality; sales of securities belonging to their sinking, investment, and public trust funds; and minor sales by the various departments and industries of their discarded equipment, and of material discarded in connection with the different activities of the government. In the tables of this report, the three classes of sales are given separately.

Under *interest* and *rents* are included all receipts of

nations, states, and municipalities corresponding to those commonly so designated in private finance. Receipts from so-called interest levied on account of non-payment of taxes and special assessments at the time required by law are, however, tabulated as interest when collected at the legal rate of interest in the several divisions collecting the same, and are tabulated as "tax penalties" when collected at a higher rate.

Receipts from public service privileges include all periodical receipts, other than general and special property taxes, which are collected from corporations or individuals enjoying the privilege of using the highways for providing some public service, such as that furnished by street railroad, subway, electric light, telephone, and water companies.

All receipts from corporations and individuals in payment for public service privileges sold outright are designated as receipts from *public service privilege sales*.

The receipts derived from *public service privileges* and *public service privilege sales*, which are commonly spoken of as taxes, differ from taxes in being payments for services and also, in the majority of cases, in being voluntary or contractual instead of compulsory. However, when a payment made by a public service corporation to a nation, state, or municipality is in lieu of all taxes, or is levied upon franchises classed as property, and at the same rate as other taxes, such payment is included among general or special property taxes; where the amount so included is known, it is given in the text accompanying the tables.

Under *privilege rentals* are included all periodical receipts from licenses other than those defined above as receipts from *public service privileges*, which, in addition to conferring the privileges usually bestowed by such instruments, grant the use or enjoyment of, or right upon, some property of the government granting the same, as the streets, parks, or public buildings.

Receipts from minor privileges include all periodical receipts collected, without the granting of a license, from those enjoying special privileges in or upon the public highways, other than receipts derived from *public service privileges* and *public service privilege sales*.

All receipts from minor privileges sold outright are designated as *minor privilege sales*. It is to be noted that practically the only respect in which *minor privileges* and *minor privilege sales* differ from *privilege rentals* is that privilege rentals always involve the issuing of a license, which in the other cases is not issued.

Public service privileges, privilege rentals, and so called minor privileges differ from general privileges—referred to on page 41 as granted by licenses and permits—in that while the bestowal of the four classes of privileges always involves the right to conduct a business or to perform some act, the bestowal of a public service privilege or a privilege rental or minor

privilege gives—what the general privilege does not—the right to use some property of the nation, state, or municipality making the grant.

All receipts from *labor*, *manufactures*, *rates*, and *tolls* are derived from services or commodities furnished by the industries of nations, states, and municipalities. Receipts from *labor* include the receipts for work performed by convicts in penal institutions and by inmates of charitable institutions. In the tables of this report, such receipts are tabulated under "charges." Receipts from *manufactures* include the receipts from the sale of articles manufactured in penal and charitable institutions. Receipts from *rates* include all payments for water, electric light, gas, and other utilities furnished by governmental industries. The word *toll* has been used exclusively to designate the specific charges made for bridge and ferry passage across streams and harbors.

Charges and *fees*, as distinguished from taxes, are compulsory contributions of wealth which are exacted from persons, natural or corporate, to defray a part or all of the expense involved in some service rendered by the government.

In contrast with the foregoing, the amounts classified as charges generally represent payments for services which are similar in character to those rendered by one individual to another in private life, and as a rule are other than clerical in nature. With few exceptions, the amounts to be charged for such services are definitely established only upon completion of the work or service. Among the special services of governments paid for by charges are the making of connections with sewer and water pipes and the removal of snow from sidewalks.

The greater portion of the amounts classified by the Bureau of the Census as fees is for services which can be performed only by governments. They are mainly clerical in character, and their cost is so well established that the payments therefor, which are made in advance and are often only nominal, are fixed by statute or ordinance establishing a scale of fees.

In passing, it should be mentioned that a great proportion of the receipts from charges and fees, as tabulated by the Census, approximate in character, if they are not identical with, those to which is given above the designation *price*. However clear in theory may be the distinction between these two classes of revenue, in practice they so merge one into the other that the drawing of a hard and fast line between them was found to be as impossible as it was in the case of public and *quasi* private price. The diversity in the public policies of different governments produces a corresponding diversity in the methods of performing any given service and of exacting compensation therefor, as has been pointed out by Prof. E. R. A. Seligman and other writers. As a result, that which is a "price" in one city is a "fee" in another, and vice versa.

TEMPORARY PAYMENTS AND RECEIPTS.

In the Census terminology, *temporary payments* and *receipts* of nations, states, and municipalities are those which are not connected in a vital way with the aggregate activities of their various departments and industries. They are of three general classes:

(1) Those payments, in revenue and expense accounts, that represent no part of the costs of governmental operation or maintenance; and those receipts, in such accounts, which constitute no part of the contributions from revenue for meeting such costs. There are three subclasses—(a) payments by and receipts of nations, states, and municipalities in correction of error, to which the Bureau of the Census applies the specific designation “refunds,” and the previous counterbalancing receipts and payments in error; (b) receipts from any interest on government bonds sold that has accrued at the time of sale, and the counterbalancing payments at the next interest settlement; and (c) payments by sinking, investment, and public trust funds, of interest on investments purchased that has accrued at the time of purchasing, and the counterbalancing receipts at the next interest settlement.

(2) Those payments and receipts that are connected with the purchase and sale of investments and fixed assets, and with loan transactions. They are payments and receipts which neither add to nor lessen the aggregate assets or liabilities of nations, states, or municipalities, but merely change the form or evidences thereof. There are three subclasses—(a) receipts from the sale of and payments for securities or other property purchased on investment account by sinking, investment, and public trust funds; (b) receipts from the sale of bonds or other evidences of governmental indebtedness and counterbalancing payments of equal amounts for refunding or redeeming outstanding obligations; and (c) receipts from the sale of a fixed property, as real estate, and the counterbalancing payments for the purchase of other properties, or deductions therefor made on the balance sheet from the aggregate value of fixed possessions.

(3) Payments by and receipts of a nation, state, or municipality acting as agent or trustee for private individuals or for other civil divisions are those which include the payment and collection of taxes for other civil divisions, and all payments and receipts in a private fiduciary capacity.

It should be noted that of the moneys received from special assessments or as deposits in payment for any

service performed or to be performed by a government, either directly or through a contractor, only such amounts as are later returned to the contributors, and thus belong to class (1) mentioned above, constitute temporary or accounting receipts and payments; the amounts similarly received and actually expended in payment for such service constitute corporate receipts and payments.

In this report and in Census Bulletins 20, 45, and 50 all temporary payments and receipts are carefully separated from the corporate payments and receipts, so as to show the net contributions from the public for the support of government and the net costs of that government.

TRANSFER PAYMENTS AND RECEIPTS.

Payments to and receipts from divisions, departments, industries, funds, and accounts of governments have already been referred to and given the specific definition of *transfers*. Transfers are of four principal classes—*service*, *investment*, *interest*, and *general*.

Service transfers are transactions between two divisions, departments, offices, industries, funds, or accounts of a nation, state, or municipality, in which some service is performed by one division, department, office, industry, fund, or account for another, and pay or credit is given therefor. They include all labor furnished by one industry or department to another and all articles so furnished that are produced by such department or industry.

Sales of government securities by a nation, state, or municipality issuing the same to one of its sinking, investment, or public trust funds, or by one of these funds to another, or to the government, are spoken of as *investment transfers*.

The payment of interest on government securities by a nation, state, or municipality issuing the same to one of its sinking, investment, or public trust funds, or by one of these funds to another, or to the government, are called *interest transfers*.

All transfers of money, material, or credit between any two divisions, departments, industries, offices, or accounts of a nation, state, or municipality, not involving the performance of a service, such as is associated with service transfers, or involving the payment of money on account of the principal of government securities or the interest thereon, as defined above for loan and interest transfers, are by the Bureau of the Census referred to as *general transfers*.

DESCRIPTION OF GENERAL TABLES.

TABLE 1.

Population and area.—This table gives, for each of the 154 cities, the population enumerated at the Federal censuses of 1890 and 1900 and the estimated population for 1903, 1904, and 1905. The estimates are those computed and used by the Bureau of the Census whenever it is necessary to compare data collected for 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 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, as a result of the use of the state census of 1905 in each state as a basis for the new estimates.

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, and in accordance with the request of the city officials no estimate is given and no per capita figures are computed. In the case of San Francisco, Cal., where, because of the earthquake, a decrease in population is apparent, no estimates are shown.

The area as given in Table 1 for each of the 154 cities is the number of acres included within the limits of the city on June 1, 1905, 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.

Summary by divisions and funds of city government.—Table 2 presents for the several cities a condensed summary of the transactions and the cash on hand at the beginning and at the close of the year, of the city government, of sinking, investment, public trust, and private trust funds, and of those divisions 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 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 the government of the city. The table separates payments and receipts into two general classes—those to and from the public, and those to and from departments, offices, industries, and funds. The significance of this classification has already been given.

Cash on hand at beginning of year.—For some divisions of the government of a few cities, the amount of cash reported as on hand at the beginning of the fiscal year 1905 is slightly different from that reported in the corresponding table of Bulletin 50 as on hand at the close of 1904. 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 government of the city; or they may be due to a discovery that funds which should have been included in Bulletin 50 were omitted therefrom, or, in a few cases, to minor errors in the method of reporting on the part of the Census agents.

Cash in transit.—For a number of cities in which the city government and the government of correlated divisions have the same fiscal year, cash transfers are sometimes made on the last day of the year by the department making the transfer payments, and the money is received by the other department on the first day of the succeeding year. To show the actual amount of cash at the command of the city on the last day of the year, as well as for the purpose of making the schedules balance, this cash in transit on the last day of the year is shown in Table 2 as "cash in transit."

TABLE 3.

Payments and receipts classified by character.—In Table 3 the payments and receipts shown in Table 2 as those to and from the public are classified as corporate and temporary, and those to and from departments, offices, industries, and funds are classified as service transfers, interest and investment transfers, and general transfers. The significance of these terms has been explained on preceding pages.

Corporate payments and receipts.—The corporate payments and receipts of Table 3 are summaries of those given in Table 4, details of which are presented in other tables to which Table 4 gives reference.

Temporary payments and receipts.—Table 1 summarizes the temporary payments and receipts reported, 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: 1905.

| Table— | CHARACTER OF PAYMENTS AND RECEIPTS. | Payments. | Receipts. |
|--------|--------------------------------------|---------------|---------------|
| | Total..... | \$310,971,627 | \$306,500,849 |
| 10 | On account of indebtedness..... | 254,782,373 | 254,782,373 |
| 18 | Agency, other civil divisions..... | 19,861,529 | 20,004,894 |
| 19 | Agency, private trusts..... | 17,656,604 | 18,745,764 |
| 20 | Investments, public trust funds..... | 3,298,037 | 1,593,683 |
| 21 | Investments, investment funds..... | 4,292 | 250,797 |
| 22 | Investments, sinking funds..... | 9,010,769 | 4,774,050 |
| 18 | Errors..... | 1,417,136 | 1,972,523 |
| 18 | Refunds..... | 1,972,523 | 1,417,136 |
| 18 | Sales of real property..... | 10,716 | 1,981 |
| 13 | Accrued interest..... | 2,578,934 | 2,578,934 |
| | | 378,714 | 378,714 |

¹ Indicated in footnotes.

Transfer payments and receipts.—Tables II and III summarize the service transfers and interest and investment transfers reported for 1905, and give the numbers of the general tables of this bulletin in which these transfers are shown.

TABLE II.—Summary of service transfers: 1905.

| Table— | CLASS OF PAYMENTS. | Amount. | Table— | CLASS OF RECEIPTS. | Amount. |
|--------|---|-------------|--------|----------------------------|-------------|
| | Total..... | \$1,927,155 | | Total..... | \$1,928,877 |
| 5 | General and special service expenses..... | 1,580,691 | 11 | General revenues..... | 156,275 |
| 6 | Investment expenses..... | 162,792 | 12 | Special assessments..... | 12,901 |
| 6 | Industrial expenses..... | 77,910 | 13 | Interest..... | 137,330 |
| 8 | Outlays..... | 105,762 | 14 | Departmental receipts..... | 618,647 |
| | | | 15 | Industrial income..... | 1,113,724 |

¹ Given in footnotes.

TABLE III.—Summary of interest and investment transfers: 1905.

| Table— | CLASS OF PAYMENTS AND RECEIPTS. | Payments. | Receipts. |
|--------|---------------------------------------|--------------|--------------|
| | Total..... | \$74,589,593 | \$74,589,593 |
| 13 | On account of interest..... | 9,472,444 | 9,472,444 |
| 10 | On account of indebtedness..... | 23,288,108 | 38,128,323 |
| 20 | On account of public trust funds..... | 1,867,643 | 1,816,346 |
| 21 | On account of investment funds..... | 503,534 | 50,880 |
| 22 | On account of sinking funds..... | 39,457,864 | 25,121,600 |

It will be noted that the investment transfer payments and receipts on account of the public debt

reported in Table 10 are materially less than the corresponding receipts and payments of the public trust, investment, and sinking funds given in Tables 20, 21, and 22. The difference, \$3,700,718, represents transfers of investments between the several funds of individual cities.

Cash balances and aggregates.—Table 3 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.

Comparative statistics, 1902 to 1905.—In Table 3 are presented certain summaries of the statistics for 1902, 1903, 1904, and 1905. They are for all the cities containing over 30,000 inhabitants in 1905, for which comparable statistics are given in Bulletins 20 and 50 for the other years mentioned. They are for 148 cities—those contained in Groups I, II, and III, and 61 cities of Group IV. Those 61 cities include all in that group with the exception of Pueblo, Colo.; New Britain, Conn.; Macon, Ga.; Wichita, Kans.; and Bay City and Kalamazoo, Michigan.

Table IV presents a summary of corporate payments and receipts of the 148 cities from 1902 to 1905, together with the percentages of increase for 1903, 1904, and 1905 over 1902.

TABLE IV.—Summary of corporate payments and receipts for 148 cities, 1902 to 1905, with per cent of increase over 1902.

| YEAR. | PAYMENTS. | | RECEIPTS. | |
|-----------|---------------|---------------------------------|---------------|---------------------------------|
| | Amount. | Per cent of increase over 1902. | Amount. | Per cent of increase over 1902. |
| 1905..... | \$569,503,687 | 21.5 | \$572,404,512 | 20.1 |
| 1904..... | 553,229,200 | 18.0 | 588,611,566 | 23.5 |
| 1903..... | 522,699,016 | 11.5 | 528,586,954 | 10.9 |
| 1902..... | 468,747,556 | | 476,668,975 | |

It is to be noted that the corporate payments were larger in 1905 than in any other year included in the table, but that the corporate receipts were larger in 1904 than in 1905 or either of the earlier years. This difference doubtless represents the influence of loans made in 1904 by a number of cities for public improvements which were completed in 1905. It also explains the greater relative increase in debt in 1904 than in 1905, as shown in tables of public indebtedness.

TABLE 4.

Summary of corporate payments and receipts.—Table 4 presents for 1905 a summary of corporate payments classified for (1) general and special service expenses, (2) investment expenses, (3) industrial expenses, (4) outlays, and (5) decrease of indebtedness. In like

manner; it presents a summary of corporate receipts classified as from (1) general revenue, (2) commercial revenue, and (3) loans increasing indebtedness.

Of the 154 cities, 63 reported greater payments for reduction of debt than receipts from new debt obligations issued. They are the cities for which Table 4 shows corporate payments for decrease of indebtedness. Of these 63 cities, 62 were among the 148 for which statements are given for the four years 1902 to 1905. The cities shown in the table as making greater payments for reduction of debt than the amounts received from new issues of debt obligations correspond quite closely with those having a revenue surplus or excess of revenue receipts over expenses and outlays. There are a few exceptions, however, the total number having a true revenue surplus being 58, while those with an excess of payments for debt reduction was 63.

A comparison of the figures for excess payments for reduction of indebtedness, and the figures of Tables 4 and 8 with reference to outlays, would indicate a general decrease of such excess by the governments of cities and an increase in the relative portion of the cost of public improvements secured by them through the instrumentality of credit. With a few marked exceptions, there is an increasing tendency for cities to throw the cost of permanent improvements upon the future. Those exceptions are of two classes—(1) the cities with a relatively small burden of indebtedness, and (2) those with a burden of indebtedness that practically reaches the legal limit of borrowing. The first are cities which strive to keep their debt at a low

amount and observe the policy of making the largest practical proportion of public improvements from general revenue or special assessments; while the other class strive to leave the largest practical portion of the cost of permanent improvements for future payment. As this latter class of cities, by following this policy, soon cause their public indebtedness to reach approximately the limit of borrowing, they are forced to pay the cost of the large share of permanent improvements from general revenue as well as to pay therefrom all current costs of governmental operation and maintenance, including a very large interest charge upon public indebtedness. The financial problem of these cities is more difficult of solution than that of the cities of the first class, which keep debt within reasonable limits and leave a safe margin for the use of credit in meeting extraordinary contingencies.

The method of reporting data employed for the Census bulletins on financial statistics of cities in 1902, 1903, and 1904 was in certain minor details different from that employed in 1905. This difference affects all the columns of Table 4, with the exception of those relating to payments and receipts on account of indebtedness. It is for this reason that no comparative figures are given in the table for years preceding 1905, and no comparisons are made in the text save for the payments and receipts mentioned.

The relative importance of the several classes of corporate payments and receipts in the 154 cities taken as a unit, and in the several groups of cities, is shown in Table v.

TABLE V.—PER CENT DISTRIBUTION OF THE PRINCIPAL CLASSES OF CORPORATE PAYMENTS AND RECEIPTS FOR GROUPS OF CITIES: 1905.

| GROUP OF CITIES. | CORPORATE PAYMENTS. | | | | | | CORPORATE RECEIPTS. | | | |
|------------------|---------------------|------------------------------|-------------|-------------|--------------|-----------------------------|---------------------|----------|-------------|-----------------------------|
| | For expenses. | | | | | On account of indebtedness. | From revenues. | | | On account of indebtedness. |
| | Total. | General and special service. | Investment. | Industrial. | For outlays. | | Total. | General. | Commercial. | |
| Total..... | 66.6 | 59.2 | 0.1 | 7.3 | 32.1 | 1.3 | 87.2 | 66.5 | 20.7 | 12.8 |
| I..... | 65.3 | 58.0 | 0.1 | 7.1 | 33.9 | 0.8 | 84.9 | 65.9 | 19.1 | 15.1 |
| II..... | 69.5 | 61.8 | 0.1 | 7.7 | 29.2 | 1.3 | 94.0 | 67.9 | 26.2 | 6.0 |
| III..... | 69.3 | 61.8 | (1) | 7.5 | 28.0 | 2.7 | 89.9 | 67.4 | 22.4 | 10.1 |
| IV..... | 68.2 | 60.5 | (1) | 7.7 | 28.9 | 2.9 | 89.3 | 67.9 | 21.4 | 10.7 |

¹ Less than one-tenth of 1 per cent.

An examination of this table shows that the payments for expenses by the cities of Group I form a smaller percentage of the total corporate payments than do the similar payments by the cities of Groups II, III, and IV, and in like manner the figures of Group I for outlays are relatively larger than the corresponding payments of the other groups. The larger cities in 1905 were making relatively more public improvements than the smaller cities. These public improvements were largely constructed by means of loans, and hence the percentage of receipts from loans by cities of

Group I is much larger than that for the cities of the other groups and the percentage of receipts from revenues is correspondingly less.

TABLE 5.

General and special service expenses.—In Table 5 are presented for 1905 certain classifications of general and special service expenses not given in Bulletins 20 and 50, for preceding years. The table states the temporary payments made in error and later corrected by refund receipts, separating them from corporate

payments, and also shows the aggregate payments classified by the divisions of government making payments and by the revenues from which they were paid.

The fourth classification presented is one 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; and IX. Miscellaneous. The general arrangement of the table fully sets forth the offices and accounts included under each.

The classification here employed differs only in some minor and unimportant details from that made use of in Bulletin 50, but differs in more important respects from that employed in Bulletin 20. In compiling the comparative figures for 148 cities, which follow those for the individual cities, account is taken of these changes so far as practicable, and notes are added showing the other changes made in tabulation so far as they affect comparative results. In the tabulation for 1902 and 1903 all payments for interest were included in what is here given as Table 5, while in 1904 and 1905 only that portion was so tabulated which was paid on loans for general and special improvement purposes. The data secured for 1902 and 1903 do not permit an accurate apportionment of this interest between Tables 5 and 7 of this report, and it is accordingly estimated on the basis of the division indicated in the report for 1904. For the year 1902 the payments of all cities for damage settlements and claims and those of the city of St. Louis, Mo., for its exposition are transferred from Division I to Division IX; but even these changes do not make the figures strictly comparable, since the amounts reported under damage settlements and claims in 1902 and 1903 include some amounts on account of preceding years, which in the 1905 report are tabulated as payments for reduction of debt. These changes affect to some degree the comparability of Division IX, Miscellaneous, but of no other portion of the table.

The most important of the other changes in classification, as compared with 1902 and 1903, are those which relate to payments by Massachusetts cities to the commonwealth on account of the metropolitan park commission and the metropolitan water and sewer funds, and the rearrangement of the data given in 1902 and 1903 under the heads of "public safety" and "public highways and sanitation," and classifying data as to courts under "general administration," and showing all the other data under "protection of life and property," "highways," or "health conservation and sanitation."

As rearranged, the greater portion of the payments

reported in Table 5 are for salaries and wages. In 1905 the percentage for this item was 61.5; in 1904, 61.4; in 1903, 60.8; in 1902, 58.1. These percentages differ to a slight degree from those given in Bulletins 20 and 50, as a result of the change in the payments for interest and the payments of Massachusetts cities to the commonwealth.

Under "lodging houses," in Table 5, the payments to private lodging houses are included in the column "all other." These payments, which aggregated \$3,124, were as follows: Baltimore, Md., \$1,000; Indianapolis, Ind., \$600; Evansville, Ind., \$800; Minneapolis, Minn., \$724.

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 VI.—Payments to other civil divisions and to private associations, on account of the insane: 1905.

| CITY. | Total. | To other civil divisions. | To private associations. |
|---------------------|-----------|---------------------------|--------------------------|
| Total..... | \$706,436 | \$642,598 | \$64,338 |
| New York, N. Y. | 12,805 | 12,805 | |
| Philadelphia, Pa. | 147,059 | 147,059 | |
| St. Louis, Mo. | 14,064 | 14,064 | |
| Boston, Mass. | 1,087 | 1,087 | |
| Baltimore, Md. | 148,267 | 110,946 | 37,321 |
| San Francisco, Cal. | 1,124 | 1,124 | |
| Pittsburg, Pa. | 1,906 | 1,906 | |
| New Orleans, La. | 20,176 | | 20,176 |
| Washington, D. C. | 272,447 | 272,447 | |
| Rochester, N. Y. | 463 | 463 | |
| Allegheny, Pa. | 138 | 138 | |
| Worcester, Mass. | 864 | 864 | |
| New Haven, Conn. | 22,763 | 19,788 | 2,975 |
| Scranton, Pa. | 183 | 183 | |
| Cambridge, Mass. | 27 | 27 | |
| Hartford, Conn. | 28,848 | 25,075 | 3,773 |
| Bridgeport, Conn. | 10,378 | 10,378 | |
| Lynn, Mass. | 39 | 39 | |
| New Bedford, Mass. | 108 | 108 | |
| Waterbury, Conn. | 10,704 | 10,704 | |
| Portland, Me. | 8,596 | 8,596 | |
| Holyoke, Mass. | 76 | 76 | |
| Haverhill, Mass. | 93 | | 93 |
| Salem, Mass. | 184 | 184 | |
| Newcastle, Pa. | 3,928 | 3,928 | |
| Auburn, N. Y. | 509 | 509 | |
| Taunton, Mass. | 70 | 70 | |

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 Division IX, Miscellaneous. In this report, as in Bulletin 50, the payments for interest on account of metropolitan water loans and the payments for maintenance of the metropolitan water system are included under the heads "interest" and "waterworks," respectively, of Table 6; all other payments of this kind 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 10, as

payments on account of city 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, for sinking fund provision, interest, and maintenance of the objects referred to above:

TABLE VII.—*Payments by Massachusetts cities to the state on specified accounts: 1905.*

ON ACCOUNT OF ARMORIES.

| City number. | CITY. | Total. | For sinking fund. | For interest. |
|--------------|------------------|----------|-------------------|---------------|
| | Total..... | \$99,243 | \$37,617 | \$61,626 |
| 5 | Boston..... | 32,980 | 11,053 | 21,927 |
| 29 | Worcester..... | 6,105 | 2,085 | 4,020 |
| 38 | Fall River..... | 8,780 | 3,604 | 5,116 |
| 45 | Cambridge..... | 10,349 | 4,928 | 5,421 |
| 46 | Lowell..... | 4,725 | 1,527 | 3,198 |
| 55 | Lynn..... | 5,080 | 2,035 | 3,045 |
| 58 | New Bedford..... | 9,788 | 3,460 | 6,328 |
| 59 | Springfield..... | 6,728 | 2,881 | 3,847 |
| 61 | Lawrence..... | 4,563 | 1,822 | 2,741 |
| 62 | Somerville..... | 3,914 | 1,630 | 2,284 |
| 91 | Brockton..... | 1,268 | 559 | 709 |
| 124 | Haverhill..... | 2,045 | 882 | 1,163 |
| 141 | Fitchburg..... | 2,918 | 1,091 | 1,827 |

ON ACCOUNT OF METROPOLITAN PARKS.

| City number. | CITY. | Total. | For sinking fund. | For interest. | FOR MAINTENANCE. | | |
|--------------|-----------------|-----------|-------------------|---------------|------------------|-------------|------------------|
| | | | | | Parks. | Boulevards. | Nantasket beach. |
| | Total..... | \$510,829 | \$98,521 | \$235,610 | \$132,176 | \$31,775 | \$12,747 |
| 5 | Boston..... | 360,279 | 69,482 | 166,171 | 93,185 | 22,401 | 9,040 |
| 45 | Cambridge..... | 39,571 | 7,633 | 18,252 | 10,248 | 2,464 | 974 |
| 55 | Lynn..... | 20,573 | 3,968 | 9,489 | 5,328 | 1,281 | 507 |
| 62 | Somerville..... | 24,985 | 4,819 | 11,524 | 6,471 | 1,556 | 615 |
| 121 | Malden..... | 17,854 | 3,444 | 8,234 | 4,624 | 1,112 | 440 |
| 129 | Chelsea..... | 10,478 | 2,021 | 4,833 | 2,714 | 652 | 258 |
| 130 | Newton..... | 37,089 | 7,154 | 17,107 | 9,606 | 2,309 | 913 |

ON ACCOUNT OF METROPOLITAN SEWERS.

| City number. | CITY. | Total. | For sinking fund. | For interest. | For maintenance. |
|--------------|-----------------|-----------|-------------------|---------------|------------------|
| | Total..... | \$515,246 | \$60,515 | \$270,912 | \$183,819 |
| 5 | Boston..... | 254,746 | 26,696 | 131,629 | 96,421 |
| 45 | Cambridge..... | 89,341 | 12,826 | 48,378 | 28,137 |
| 62 | Somerville..... | 51,852 | 6,908 | 26,058 | 18,886 |
| 121 | Malden..... | 29,709 | 4,064 | 15,331 | 10,314 |
| 129 | Chelsea..... | 25,166 | 3,088 | 11,648 | 10,430 |
| 130 | Newton..... | 64,432 | 6,933 | 37,868 | 19,631 |

ON ACCOUNT OF METROPOLITAN WATERWORKS.

| City number. | CITY. | Total. | For sinking fund. | For interest. | For maintenance. |
|--------------|-----------------|-------------|-------------------|---------------|------------------|
| | Total..... | \$1,956,034 | \$461,317 | \$1,199,528 | \$295,189 |
| 5 | Boston..... | 1,758,635 | 414,762 | 1,078,474 | 265,399 |
| 62 | Somerville..... | 90,561 | 21,358 | 55,536 | 13,667 |
| 121 | Malden..... | 49,720 | 11,726 | 30,491 | 7,503 |
| 129 | Chelsea..... | 46,418 | 10,947 | 28,466 | 7,005 |
| 130 | Newton..... | 10,700 | 2,524 | 6,561 | 1,615 |

TABLE VII.—*Payments by Massachusetts cities to the state on specified accounts: 1905—Continued.*
ON ACCOUNT OF ABOLITION OF GRADE CROSSINGS.

| City number. | CITY. | Total. | For sinking fund. | For interest. |
|--------------|------------------|-----------|-------------------|---------------|
| | Total..... | \$243,658 | \$205,560 | \$38,098 |
| 5 | Boston..... | 183,034 | 156,958 | 26,076 |
| 38 | Fall River..... | 20,609 | 15,902 | 4,707 |
| 45 | Cambridge..... | 9,331 | 8,047 | 1,284 |
| 59 | Springfield..... | 990 | 990 | ..... |
| 91 | Brockton..... | 18,031 | 12,974 | 5,057 |
| 121 | Malden..... | 3,132 | 2,700 | 432 |
| 124 | Haverhill..... | 2,522 | 2,229 | 293 |
| 130 | Newton..... | 6,009 | 5,760 | 249 |

Comparative statistics, 1902 to 1905.—A statement has already been presented of the adjustments of the totals for 1902, 1903, and 1904, as reported in Table 5, made to secure approximately comparable statistics for the four years. The changes in the aggregate payments for general and special service expenses in the four years are summarized in Table VIII.

TABLE VIII.—*Summary of payments for general expenses and special service expenses, with associated temporary payments, 1902 to 1905, with per cent of increase over 1902.*

| YEAR. | PAYMENTS. | | | PER CENT OF INCREASE OVER 1902. | | |
|-----------|---------------|-------------------------|--------------------|---------------------------------|----------------------------------|-----------------------------|
| | Grand total. | For salaries and wages. | For other objects. | Grand total. | Payments for salaries and wages. | Payments for other objects. |
| 1905..... | \$339,912,883 | \$209,178,889 | \$130,733,994 | 12.6 | 19.2 | 3.4 |
| 1904..... | 327,296,453 | 200,897,634 | 126,398,819 | 8.4 | 14.5 | 10.1 |
| 1903..... | 308,867,111 | 187,867,745 | 120,999,366 | 2.3 | 7.0 | 14.3 |
| 1902..... | 302,009,535 | 175,532,960 | 126,476,575 | ..... | ..... | ..... |

¹ Decrease.

TABLE 6.

Investment expenses.—Table 6 contains a summary of all payments for city expenses properly included under the Census designation "investment expenses." These payments seldom have associated with them any service transfers or temporary payments in error to be later corrected by transfer receipts. Service transfer payments were, however, reported by three cities; hence the total of the payments for investment expenses of Table 6 includes \$167,792 of service transfer payments by Philadelphia, Pa., and Boston and Chelsea, Massachusetts.

In the comparative exhibit of investment and industrial expenses for 148 cities for the years 1902 to 1905, as given in Table 6, is found striking evidence of the great increase in the current expenditures of some cities during the four years covered by the exhibit. For the 148 cities the salaries and wages grouped under investment expenses aggregated \$79,372 in 1902 and \$168,808 in 1905, an increase of 112.6 per cent. The miscellaneous expenses were \$63,929 in 1902 and \$421,562 in 1905, showing an increase of 559.4 per cent; and during the same period all investment expenses increased from \$143,301 to \$590,370, a gain of \$447,069 or 311.9 per cent.

The figures given for 1902, 1903, and 1904 differ somewhat from those shown in the corresponding tables of Bulletins 20 and 50. The difference arises from the fact that the service transfer payments of certain public trust funds in Philadelphia and Boston, which in 1905 were tabulated as service transfers, were in earlier years tabulated as general transfers. Changes were made in the figures for the earlier years in order to make them fully comparable with the totals for 1905.

Industrial expenses.—Many cities operate electric light and kindred enterprises solely for supplying the city with street lights or for supplying some other article for the exclusive use of the government. The payments for the expenses of these enterprises are included in Table 5 rather than in Table 6, and the receipts are shown in Table 14 rather than in Table 15.

The totals for the industries reported under the head "all other industries" for more than one city are shown in Table IX.

TABLE IX.—*Payments for expenses of industries reported under the head "all other industries" in Table 6, for more than one city: 1905.*

| INDUSTRY. | Number of cities reporting. | Salaries and wages. | All other expenses. |
|----------------------------------|-----------------------------|---------------------|---------------------|
| General real estate..... | 9 | \$3,648 | \$37,109 |
| Public halls..... | 5 | 9,978 | 12,100 |
| Toll bridges..... | 3 | 361,028 | 180,164 |
| Subways for pipes and wires..... | 3 | 7,829 | 5,757 |
| Irrigation works..... | 3 | 48,337 | 8,266 |
| High school lunch rooms..... | 2 | 10,584 | 22,561 |
| Ferries..... | 2 | ..... | 262,094 |

The 9 cities reporting expenses for general real estate were Chicago, Ill.; Cincinnati, Ohio; Newark, N. J.; Jersey City, N. J.; Seattle, Wash.; Schenectady, N. Y.; Dallas, Tex.; Augusta, Ga.; and Allentown, Pennsylvania.

The 5 cities reporting expenses for public halls were Buffalo, N. Y.; Peoria, Ill.; Indianapolis, Ind.; Canton, Ohio; and Chattanooga, Tennessee.

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.; Erie, Pa.; and New Britain, Connecticut.

The 3 cities reporting expenses for irrigation works were Denver, Colo.; Salt Lake City, Utah; and San Antonio, Texas.

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 ferries were Boston, Mass., and Portland, Oregon.

For 5 cities more than one industry was reported in Table 6 under the head "all other industries."

Table x gives the payments, in each of these cities, for the expenses of the industries so included.

TABLE X.—*Payments for expenses of specified industries, for cities having more than one industry included under the head "all other industries," in Table 6: 1905.*

| CITY. | Industry. | Salaries and wages. | All other expenses. |
|--------------------------|--|---------------------|---------------------|
| New York, N. Y. | Toll bridges..... | \$356,442 | \$176,883 |
| | Rapid transit subways..... | 336,818 | 67,581 |
| Rochester, N. Y. | School lunch room..... | 2,382 | 6,961 |
| | Milk station..... | 652 | 984 |
| Denver, Colo. | Repair shop..... | ..... | 12,607 |
| | Irrigation ditch..... | ..... | 6,327 |
| Portland, Oreg. | Dredges..... | 28,935 | 62,173 |
| | Ferries..... | ..... | 98 |
| | Canal..... | ..... | 13,442 |
| Augusta, Ga. | Superintendence of canals and water-works..... | ..... | 2,000 |
| | General real estate..... | ..... | 3,258 |

Expenses for each of the following industries were reported by only one city: Sugar shed, by New Orleans, La.; repair shop, by Denver, Colo.; dredges, by Portland, Oreg.; liquor agency, by Portland, Me.; canal, by Augusta, Ga.; stone quarry and crusher, by Auburn, N. Y.; milk station, by Rochester, N. Y.; conduit, by Newcastle, Pa.; cooking school, by Pueblo, Colo.; and viaduct, by Scranton, Pennsylvania.

In the presentation of city financial statistics for 1902 and 1903, in Bulletin 20, all interest payments were included in tables for general and special service expenses, no segregation of interest paid on loans for industries being made. To make the totals of those years comparable with those of 1904 and 1905 the interest payments of the earlier years are by estimates apportioned between industrial and special service expenses on the basis of the relative payments for these two classes of expenses as reported in 1904 for the several groups. Including the interest as above stated, the total industrial expenses of 148 cities increased from \$33,882,922 in 1902 to \$41,743,252 in 1905, a gain of \$7,860,330, or 23.2 per cent. The corresponding gain for salaries and wages was 15.9 per cent; for miscellaneous expenses, 25.8 per cent. The expenses for waterworks, exclusive of interest, increased in the four years from \$14,850,566 to \$18,673,311, or 25.8 per cent, and those of all other industries increased from \$803,327 to \$1,556,221, a gain of 93.7 per cent.

TABLE 7.

Interest on debt obligations.—Table 7 presents a classification of interest payments by payee and by the division of government of the city making payment. Of the aggregate amount of interest paid, 95.1 per cent was by the city government; 2.3 per cent, by school districts; and 2.6 per cent, by other divisions.

Of the \$62,104,984 paid as interest on city debt obligations and charged to expenses or fixed charges, 84.8 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 eighth column of the table, as "interest transfers," aggregated \$9,431,297. In addition to the interest payments charged to expense, interest to the amount of \$159,947, paid by New York and Boston, was charged to the account of outlays. This interest and the interest paid for expense make an aggregate payment of \$62,264,931.

The transactions which involve the payment, receipt, or both payment and receipt, of accrued interest on city securities aggregated \$362,848. 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 issues 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 seventh column under the head "temporary (accrued interest)."

The net or corporate interest payments as expenses on account of city 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 7 into three groups, according to the class of revenues from which paid or payable, namely, general revenues, special assessments, or industrial income. In the subdivision of interest into the three classes no deductions are made, by reason of interest transfer payments, from amounts reported as paid for interest on either industrial loans or special assessment loans.

TABLES 8 AND 9.

Payments for outlays.—Tables 8 and 9 present more information relating to payments for outlays than do the corresponding tables of Bulletins 20 and 50. Table 8 gives the total of such payments classified by the payee and a subdivision of the payments to the public by character and by object. The latter classification is arranged to show approximately to what extent outlays for permanent improvements and additions are made by contract work and to what extent they are made by day labor under the direction of city officials.

Table 9 presents two classifications of the data given in Table 8—first, by resources from which paid, and second, by departments, offices, accounts, and industries. Permanent improvements paid for by the issuing of special assessment bonds are given in the table as paid from special assessments and not from general bonds.

The totals for the industries reported in Table 9 in the column "all other" are given in Table XI.

TABLE XI.—*Payments for outlays for specified industries included in the column "all other," in Table 9, together with number of cities reporting: 1905.*

| INDUSTRY. | Number of cities reporting. | Outlays. |
|---|-----------------------------|-----------|
| Cemeteries and crematories..... | 31 | \$150,106 |
| Markets and public scales..... | 13 | 234,402 |
| Docks, wharves, and landings ¹ | 12 | 9,743,272 |
| General real estate..... | 5 | 73,156 |
| Subways for pipes and wires..... | 3 | 258,175 |
| Rapid transit subways..... | 2 | 4,898,241 |
| Ferries ¹ | 2 | 14,482 |
| Irrigation..... | 2 | 169,300 |
| School lunch rooms..... | 2 | 4,548 |
| Toll bridges..... | 1 | 4,240,303 |
| Belt railroads..... | 1 | 31,921 |
| City shop..... | 1 | 17,238 |
| Public halls..... | 1 | 522 |

¹ Outlays for New York city ferries included with those for docks, wharves, and landings.

The 31 cities reporting outlays for cemeteries and crematories were Boston, Mass.; Cleveland, Ohio; Providence, R. I.; Rochester, N. Y.; Toledo, Ohio; Worcester, Mass.; Syracuse, N. Y.; Fall River, Mass.; Atlanta, Ga.; Grand Rapids, Mich.; Lowell, Mass.; Richmond, Va.; Lynn, Mass.; Des Moines, Iowa; New Bedford, Mass.; Savannah, Ga.; Manchester, N. H.; Norfolk, Va.; Terre Haute, Ind.; Brockton, Mass.; Pawtucket, R. I.; Augusta, Ga.; Wheeling, W. Va.; Bay City, Mich.; Little Rock, Ark.; Springfield, Ill.; Elmira, N. Y.; Joplin, Mo.; Fitchburg, Mass.; Racine, Wis.; and Pueblo, Colorado.

The 13 cities reporting outlays for markets and public scales were Baltimore, Md.; Milwaukee, Wis.; New Orleans, La.; St. Paul, Minn.; Rochester, N. Y.; Columbus, Ohio; Des Moines, Iowa; Norfolk, Va.; Saginaw, Mich.; Mobile, Ala.; Dubuque, Iowa; Knoxville, Tenn.; and Rockford, Illinois.

The 12 cities reporting outlays for docks, wharves, and landings were New York, N. Y.; Chicago, Ill.; St. Louis, Mo.; Baltimore, Md.; Cleveland, Ohio; Louisville, Ky.; Portland, Oreg.; New Bedford, Mass.; Savannah, Ga.; Augusta, Ga.; Elizabeth, N. J.; and Davenport, Iowa.

The 5 cities reporting outlays for general real estate were Allegheny, Pa.; Los Angeles, Cal.; Schenectady, N. Y.; Dallas, Tex.; and Superior, Wisconsin.

The 3 cities reporting outlays for subways for pipes and wires were Baltimore, Md.; Newcastle, Pa.; and Auburn, New York.

The 2 cities reporting outlays for rapid transit subways were New York, N. Y., and Boston, Massachusetts.

The 2 cities reporting outlays for ferries were Boston, Mass., and Portland, Oregon.

The 2 cities reporting outlays for irrigation were Denver, Colo., and Salt Lake City, Utah.

The 2 cities reporting outlays for school lunch rooms were St. Louis, Mo., and Rochester, New York.

New York city reported outlays for toll bridges; New Orleans, La., for a belt railroad; Denver, Colo., for a city shop; and Canton, Ohio, for public halls.

The Public Belt Railroad system of New Orleans deserves special mention for the reason that it is the only steam railroad owned and to be operated by any of the cities of this country. It is designed to be a double track system, 20 miles in length, extending around the city, with switches to connect all railroad and steamship terminals with each other and with manufacturing and industrial plants, for the expeditious and economical transfer and distribution of all classes of freight.

The cities for which outlay payments for more than one industry are reported in the column "all other," in Table 9, are given in Table XII.

TABLE XII.—Payments for outlays for specified industries for cities having more than one industry included in the column "all other industries" in Table 9: 1905.

| CITY. | Industry. | Amount. |
|-----------------------|---|-------------|
| New York, N. Y. | Docks, wharves, and landings ¹ | \$7,030,421 |
| | Rapid transit subways..... | 2,622,104 |
| | Toll bridges..... | 4,240,303 |
| Chicago, Ill. | Docks, wharves, and landings..... | 8,098 |
| | Docks, wharves, and landings..... | 925 |
| St. Louis, Mo. | Equipment of house of refuge bakery..... | 318 |
| | High school lunch room..... | 138 |
| | Cemeteries and crematories..... | 1,009 |
| Boston, Mass. | Rapid transit subways..... | 2,276,137 |
| | Ferries..... | 11,720 |
| | Markets and public scales..... | 112,937 |
| Baltimore, Md. | Docks, wharves, and landings..... | 2,533,874 |
| | Subways for pipes and wires..... | 239,331 |
| Cleveland, Ohio. | Cemeteries and crematories..... | 19,294 |
| | Docks, wharves, and landings..... | 133,925 |
| New Orleans, La. | Markets and public scales..... | 3,000 |
| | Belt railroad..... | 31,921 |
| | Markets and public scales..... | 68,453 |
| Rochester, N. Y. | Equipment of high school lunch room..... | 4,092 |
| | Cemeteries and crematories..... | 19,000 |
| Denver, Colo. | City shop..... | 16,238 |
| | City ditch..... | 4,444 |
| Portland, Ore. | Docks, wharves, and landings..... | 1,044 |
| | Ferries..... | 2,762 |
| Des Moines, Iowa. | Markets and public scales..... | 181 |
| | Cemeteries and crematories..... | 7,569 |
| New Bedford, Mass. | Cemeteries and crematories..... | 396 |
| | Docks, wharves, and landings..... | 2,215 |
| Savannah, Ga. | Docks, wharves, and landings..... | 150 |
| | Cemeteries and crematories..... | 548 |
| Salt Lake City, Utah. | Irrigation works..... | 164,916 |
| Norfolk, Va. | Markets and public scales..... | 4,494 |
| | Cemeteries and crematories..... | 53,280 |
| Augusta, Ga. | Docks, wharves, and landings..... | 4,442 |
| | Cemeteries and crematories..... | 515 |

¹ Includes ferries, amount of outlays not specified.

Comparative statistics, 1902 to 1905.—Comparisons for the years 1902 to 1905 are possible in the case of the payments for all outlays, but not for those for specified purposes. Such comparisons are presented in Table XIII.

TABLE XIII.—Payments for outlays by 148 cities, by groups of cities: 1902 to 1905.

| GROUP OF CITIES. | 1905 | 1904 | 1903 | 1902 |
|------------------|---------------|---------------|---------------|---------------|
| Total..... | \$185,907,723 | \$183,568,994 | \$173,450,606 | \$128,086,754 |
| I..... | 129,697,698 | 129,631,441 | 125,424,217 | 89,930,119 |
| II..... | 24,946,400 | 24,284,382 | 22,235,478 | 16,803,285 |
| III..... | 18,710,524 | 18,298,117 | 15,713,991 | 13,253,953 |
| IV..... | 12,553,101 | 11,355,054 | 10,076,920 | 8,099,397 |

The payments for outlays by these 148 cities in 1905 exceeded those in 1902 by \$57,820,969, or 45.1 per cent.

The relative increase may well be compared with that of city indebtedness shown in Table 10.

TABLE 10.

Payments and receipts on account of the principal of the public debt.—Of the 154 cities, 95 increased and 58 decreased their debt, while 1 reported no change in the amount of its outstanding debt.

Of the \$285,293,894 shown in Table 10 as the total payments during 1905 for the redemption or cancellation of the public debt, \$23,288,108, or nearly 8.2 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 \$81,257,177—that is, this amount represents the net increase of debt for the 154 cities. Most of this increase was through debt obligations sold to the public. When the data of Tables 20, 21, and 22 are compared 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 8 it is shown that in 1905 the cities expended for outlays an aggregate of \$187,028,199. A comparison of the figures of Tables 8 and 10 shows that the increase of debt for the 154 cities as a whole constituted 43.4 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, \$105,771,022, represents approximately the amount of outlays paid for out of current revenues. A detailed comparison of the figures of Table 10 with those of Table 8 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 10 with those of Table 35 of Bulletin 20 shows that in 1905 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.

Of the 154 cities, 95 received more from new debt obligations issued than they paid for the redemption of old obligations and 58 paid more for redemption than they received for new issues, while 1 city neither increased nor decreased its indebtedness. Substantially two-fifths of the cities, therefore, paid all the

costs of permanent improvements and of expenses of operation and maintenance out of current revenues, and three-fifths paid for a portion or all of their permanent improvements out of loans. But the outlays thus paid by the 154 cities constituted, as stated above, only 43.4 per cent of the total. This fact shows that at the present time the custom of financing permanent improvements by loans is not the fixed policy of American cities, taken as a whole. In this respect the American cities offer a marked contrast to the cities of Great Britain.

Comparative statistics, 1902 to 1905.—At the close of Table 10 is a summary, by groups of cities, of the payments and receipts on account of debts for the years 1902 to 1905, for 148 cities. The payments and receipts were greatest in the year 1904 and least in 1902. Those for 1905 were slightly less than for 1904, but greater than those for 1902 or 1903. The excess of receipts over payments was greatest in 1905 and least in 1902. In 1905 it was but little greater than in 1902, being smaller than in 1904 or 1903. This fact shows that the marked increase of indebtedness in 1904, to which attention was called in Bulletin 50, was not the result of any permanent tendency in American city finances; and that, if there is a tendency to increase the relative portion of public improvements paid from loans, that tendency is not as yet very marked.

TABLE 11.

Receipts from general revenues.—In Table 11 the receipts of the various cities from general revenues are classified by character, by the division of the government of the city receiving, and by source. The Census agents were able, in 1905, to secure exact statements of the amount of general revenue receipts that were later refunded by reason of erroneous collections. These amounts are stated in Table 11. For four cities, however, they are combined with service transfer receipts by one division of the government from another. These transfers are shown separately in the table footnotes.

A glance at the table shows that the larger portion of the general revenue receipts of cities is that represented by those of the "city government," the proportion of all general revenue receipts being for the city government 88 per cent, for school districts 9 per cent and for all other divisions 3 per cent.

General property taxes.—Receipts from general property taxes are reported in the table under the two heads "original levies" and "penalties and collectors' fees." No separation of what has hitherto been designated specific levies of general property taxes is shown in the table. It was thought that all the information so presented would better be given in connection with Table 28. It is believed that the separation of interest charges on deferred payments

of taxes from penalties and collectors' fees is more nearly perfect for 1905 than for any previous year; hence there is relatively a slight reduction in the amount of receipts classified in Table 11 as those from penalties and collectors' fees, and a relative increase of those included in Table 13 as interest on deferred payments of taxes and special assessments.

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 cities of Massachusetts, 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 12 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:

Connecticut.—In Connecticut cities special property taxes are represented by 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 amount of taxes paid by the corporation on its real estate in Connecticut is deducted from the computed 1 per cent tax and the remainder is collected from the corporation by the state treasurer and is distributed among the taxing districts according to the amount of stock owned in each. The amounts received in the cities reported were as follows: New Haven, \$38,025; Hartford, \$277,994; Bridgeport, \$18,310; and Waterbury, \$6,824. In these cities the city and town governments are consolidated. In New Britain the city and town governments were independent in 1905, and as this special property tax was paid to the town it is not shown in this report.

Delaware.—Wilmington levies a special property tax of \$1 for each horse and each mule in the city. The amount collected was \$1,028.

District of Columbia.—In the city of Washington there was collected as business taxes the sum of \$464,210, divided as follows: On gross earnings of street railway companies, a 4 per cent tax amounting to \$143,869; on gross earnings of telephone companies, a 4 per cent tax amounting to \$28,429; on gross earnings of gas companies, a 5 per cent tax amounting to \$83,699; on gross earnings of electric light companies, \$31,583; on gross earnings of building and loan associations, a 2 per cent tax amounting to \$14,638; on gross earnings of banks, a 6 per cent tax amounting to \$99,560; and on net premiums of life insurance companies, a 1½ per cent tax amounting to \$62,432.

Georgia.—Taxes on net premiums of insurance companies were received as follows: Atlanta, a 1 per cent tax amounting to \$21,177;

Augusta, a 1½ per cent tax amounting to \$8,537; and Macon, a 1½ per cent tax amounting to \$4,591.

Illinois.—Chicago reported a receipt of \$177,555 as a 2 per cent special tax on the gross receipts of insurance companies of other states or nations doing business in that city. The corresponding amount for Peoria was \$6,127; for East St. Louis, \$5,168; for Quincy, \$810; for Springfield, \$1,665; and for Joliet, \$4,430.

Maine.—Portland received through the state \$47,540 as its share of the state excise tax upon the gross receipts of railroad, telegraph, and telephone companies. This is a graduated tax, ranging for railroads from one-half of 1 to 4 per cent, and for telegraph and telephone companies from 1½ to 4 per cent. Of this tax the city receives from the state an amount equal to 1 per cent of the stock of such corporations owned by residents of the city.

Maryland.—Baltimore received \$480,262 from special property and business taxes. The state collects taxes at three-tenths of 1 per cent on the value of securities and one-fourth of 1 per cent on savings bank deposits, distributing all of the former and three-fourths of the latter to the counties and the city of Baltimore in proportion to the valuations held therein. From the former source the city of Baltimore received \$345,094; from the latter, \$130,288. Prior to April 7, 1904, the laws authorized the collection for ordinary city uses of a mortgage tax of 8 per cent annually on all interest covenanted to be paid on debts secured by mortgage. In 1905 the amount of back taxes so collected was \$4,880.

Massachusetts.—Table xiv shows for the several cities of Massachusetts the special property and business taxes received for city revenue in 1905. The taxes are those on the capital stock of national bank, street railway, and other corporations, on trading stamps, 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 therein. 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 remainder to the state for distribution among the other cities in which stock in this bank is owned. In this table 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.

TABLE XIV.—Specified classes of special property and business taxes in Massachusetts cities: 1905.

| CITY. | Total. | TAXES ON CAPITAL STOCK OF— | | | | Tax on trading stamps. | Tax on ships in foreign trade. |
|--------------|-------------|----------------------------|--------------------------|-------------------|---------------------|------------------------|--------------------------------|
| | | National banks. | | Street rail-ways. | Other corporations. | | |
| | | Located in city. | Located in other cities. | | | | |
| All cities. | \$3,261,611 | \$366,947 | \$133,196 | \$680,558 | \$2,078,505 | \$2,162 | \$243 |
| Boston. | 1,684,181 | 181,786 | 21,581 | 433,455 | 1,047,359 | | |
| Worcester. | 211,250 | 5,379 | 5,658 | 22,989 | 173,391 | 833 | |
| Fall River. | 59,546 | 23,226 | 2,089 | 4,224 | 30,007 | | |
| Cambridge. | 174,418 | 3,425 | 18,248 | 58,278 | 93,919 | 548 | |
| Lowell. | 102,660 | 9,582 | 8,618 | 6,557 | 77,903 | | |
| Lynn. | 62,877 | 14,369 | 4,106 | 7,067 | 37,335 | | |
| New Bedford. | 112,942 | 31,432 | 3,003 | 13,945 | 64,483 | | 79 |
| Springfield. | 158,149 | 18,902 | 4,795 | 21,146 | 113,306 | | |
| Lawrence. | 31,060 | 7,718 | 1,268 | 2,797 | 19,277 | | |
| Somerville. | 82,628 | 1,180 | 5,425 | 50,165 | 25,635 | 223 | |
| Holyoke. | 61,120 | 8,983 | 3,477 | 5,288 | 43,851 | 21 | |
| Brockton. | 32,080 | 3,015 | 1,275 | 5,539 | 22,062 | 191 | |
| Malden. | 89,771 | 1,081 | 8,460 | 24,069 | 56,141 | 20 | |
| Haverhill. | 41,570 | 15,587 | 3,327 | 3,853 | 18,803 | | |
| Salem. | 64,560 | 9,789 | 5,350 | 2,994 | 46,237 | 190 | |
| Chelsea. | 15,800 | (1) | 1,181 | 4,526 | 10,093 | | |
| Newton. | 162,144 | 2,398 | 30,299 | 6,212 | 122,935 | 136 | 164 |
| Fitchburg. | 55,198 | 8,091 | 2,022 | 4,047 | 41,038 | | |
| Taunton. | 59,157 | 18,004 | 3,016 | 3,407 | 34,730 | | |

¹ Reported as general property taxes.

Missouri.—St. Louis collected for city revenue special property and business taxes amounting to \$977,446. Of this amount \$909,650 was merchants' and manufacturers' taxes, \$565,632 being for the city and \$344,018 for the benefit of the schools; \$234 was received as a 1 per cent tax on the value of steamboats; and \$67,562, as a 2 per cent tax on premiums received by foreign companies doing business in that city. The merchants' and manufacturers' taxes are collected on stock, raw product, machinery, 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. From taxes on foreign insurance companies, Kansas City received \$26,119 and St. Joseph \$12,298.

New Hampshire.—Manchester received \$118,159 as the city's share of special property and business taxes collected by the state. These receipts were from the following sources: Insurance tax, \$3,052, consisting of a 2 per cent tax on premium receipts of foreign fire, marine, fidelity, and casualty insurance companies, and a 1 per cent tax on premium receipts of other foreign insurance companies on business done within the state; railroad tax, \$47,073, at the average rate of levy on property throughout the state, of which one-fourth is distributed to the towns in which the railroads are located, and the remainder to the towns in proportion to the railroad stock held therein, except that the proportion represented by stock held outside the state is reserved for the state; tax on savings banks, trust companies, and building and loan associations, \$68,034, being a tax of three-fourths of 1 per cent on deposits in banks and trust companies and on paid-in capital stock of building and loan associations, after the deduction of the value of real estate and loans secured by mortgage at not to exceed 5 per cent interest.

New Jersey.—In addition to the state tax of one-half of 1 per cent on the valuation of the property of railroad and canal companies, the state collects from such companies and pays to minor taxing districts a tax at the local rate (but not to exceed 1 per cent) upon real property, other than the main stem, in the several taxing districts through which the lines pass. The state collects, also, a tax of 2 per cent on the gross premium receipts of foreign fire insurance companies, and distributes the moneys so collected among the firemen's relief funds of the state. Table xv presents for the several cities the amounts received from these two kinds of taxes.

TABLE XV.—Specified classes of special property and business taxes in New Jersey cities: 1905.

| CITY. | Total. | Railroad and canal tax. | Tax on foreign fire insurance companies. |
|--------------------|-----------|-------------------------|--|
| All cities..... | \$470,297 | \$444,474 | \$25,823 |
| Newark..... | 28,653 | 17,024 | 11,629 |
| Jersey City..... | 346,392 | 339,556 | 6,836 |
| Paterson..... | 8,079 | 4,518 | 3,561 |
| Trenton..... | 9,221 | 6,832 | 2,389 |
| Camden..... | 19,619 | 19,619 | ..... |
| Hoboken..... | 26,786 | 26,786 | ..... |
| Elizabeth..... | 20,369 | 18,961 | 1,408 |
| Bayonne..... | 6,624 | 6,624 | ..... |
| Passaic..... | 1,115 | 1,115 | ..... |
| Atlantic City..... | 3,439 | 3,439 | ..... |

New York.—Table xvi shows for the cities of New York the revenue derived in 1905 from special property and business taxes, which consist of a 1 per cent tax on the valuation of bank stock, a 2 per cent tax upon the premium receipts of foreign insurance companies, and one-half of the 1 per cent mortgage tax collected by the county treasurer, half for the city and half for the state.

TABLE XVI.—Specified classes of special property and business taxes in New York cities: 1905.

| CITY. | Total. | Tax on bank stock. | Tax on fire insurance companies. | Mortgage tax. |
|------------------|-------------|--------------------|----------------------------------|---------------|
| All cities..... | \$3,197,180 | \$3,033,179 | \$158,808 | \$5,193 |
| New York..... | 2,872,866 | 2,757,549 | 115,317 | |
| Buffalo..... | 75,088 | 70,627 | | 4,461 |
| Rochester..... | 53,190 | 41,613 | 11,577 | |
| Syracuse..... | 28,241 | 21,200 | 7,041 | |
| Albany..... | 50,941 | 45,614 | 5,327 | |
| Troy..... | 26,570 | 21,310 | 5,260 | |
| Utica..... | 50,000 | 46,466 | 3,534 | |
| Yonkers..... | 4,275 | 2,222 | 2,053 | |
| Schenectady..... | 7,296 | 4,575 | 2,721 | |
| Binghamton..... | 10,019 | 7,083 | 2,398 | 538 |
| Elmira..... | 9,091 | 6,769 | 2,278 | 44 |
| Auburn..... | 9,603 | 8,151 | 1,302 | 150 |

Pennsylvania.—The state insurance commissioner collects from foreign fire insurance companies a tax of 2 per cent on 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, is not shown in the city books. Philadelphia reported as receipts from this tax \$33,783; Pittsburg, \$17,758; Allegheny, \$1,775; Scranton, \$3,373; Reading, \$1,975; Erie, \$1,702; Wilkesbarre, \$3,154; Harrisburg, \$1,345; Altoona, \$1,361; Johnstown, \$976; McKeesport, \$959; Allentown, \$1,150; York, \$1,005; Chester, \$592; and Newcastle, \$815. From a water frontage tax Reading received \$6,839 and Allentown \$4,819. From delinquent business taxes, under a law not now in force, Allegheny received \$28.

Rhode Island.—Woonsocket received \$5 from commissions on fees of auctioneers.

South Carolina.—Charleston received \$22,223 from a tax at the municipal rate on gross earnings of insurance companies.

Virginia.—Norfolk received \$67,392 from special property and business taxes. Of this amount \$5,984 was derived from a tax of \$1.40 per \$100 of income in excess of \$600; \$16,414 from a tax of 80 cents per \$100 of intangible personal property; \$26,424 from a tax of 80 cents per \$100 of bank stock valuations, assessed against the shareholders; and \$18,570 from a 5 per cent tax on the gross receipts of street railway companies.

West Virginia.—Wheeling received \$3,140 from a tax on gross premium receipts of foreign insurance companies.

Wisconsin.—From a 2 per cent tax on insurance companies Milwaukee received \$34,435; Superior, \$6,777; Racine, \$3,616; Oshkosh, \$3,564; and La Crosse, \$2,658.

Poll taxes.—Poll taxes amounting to \$1,063,922 were reported in 1905 by 63 of the 154 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."

Liquor licenses and taxes.—In the column "liquor licenses and taxes" of Table 11 are included all the revenue receipts of 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.

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, together with 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.

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

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 11 are an imperfect index to the actual penalties enforced in criminal proceedings in the several cities.

Subventions, grants, and donations.—A comparison of the figures of Table 11 with those of Table 26 of Bulletin 20 and of Table 10 of Bulletin 50 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 the cities show the receipts from the state for various periods—some for one and one-half years, some for one year, and some for only six months; some, however, show no such receipts.

Comparative statistics, 1902 to 1905.—An examination of the summaries of general revenue receipts of 148 cities from 1902 to 1905 presented in Table 11 shows a marked increase during the four years. In these years the population of the cities increased from 20,398,897 to 22,008,402, or 7.9 per cent. The corresponding percentage of increase for all general revenues was 16.6; for all taxes, 15.8; for general property taxes, 14.9; for all licenses and permits, 13.9; and for liquor licenses, 10.9. These percentages show a general tendency for public revenues of all classes to in-

crease faster than the population, but such increase is not so rapid as the increase in the payments for outlays or in the receipts from loans increasing indebtedness. From the discussion of Tables 5, 8, and 10, the following increases may be derived: For payments for general expenses and special service expenses, 7.6 per cent; for payments for outlays, 45.1 per cent; for receipts from loans increasing indebtedness, 27.3 per cent.

TABLE 12.

Corporate receipts from investment and industrial income and corporate departmental receipts.—These receipts from commercial revenues, which are given in detail in Tables 13, 14, and 15, respectively, and are discussed in detail in the text relating to those tables, are included in Table 12 in order to show the relative importance of the several classes of commercial revenues reported by the different cities.

Receipts from special service income.—This is the income derived by cities from services provided by departments or offices other than industries. In Table 12 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 1905 the receipts of the 151 cities from these three classes of municipal service income aggregated \$53,750,136, 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 for 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 13 and in the column of "corporate receipts from investment income" in Table 12.

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 14 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 11 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 12, the cities being arranged in the order of their size, by states:

Alabama.—Birmingham received as a public service privilege tax from street car companies \$100 for each entire new block of street paving. The total collection was \$1,100. Mobile reported the receipt of \$2,779 from a percentage of gross receipts of street railway and electric light companies.

Arkansas.—Little Rock received \$5,195 as public service privilege taxes. Of this amount \$2,592 was from a 2 per cent tax on the gross earnings of street railway companies, \$1,603 was from railroad companies for switches in streets, and \$1,000 was from gas and electric light companies for the use of streets for poles and wires.

California.—By the provisions of a state law enacted in 1901, all public service franchises must be sold at public auction to the highest bidder, and, in addition, the charter of the operating company must contain a stipulation for the annual payment to the city of at least 2 per cent of its gross earnings. San Francisco received from public service privileges \$60,904; of this amount, \$35,904 was a percentage on the gross earnings of street railways, and \$25,000 was from the sale of a franchise grant to the Home Telephone Company. Los Angeles received \$6,348 from sales of franchises, of which \$5,050 was from a street railway company and \$1,298 from a pipe line company. Oakland received \$1,748 as a percentage of gross earnings of a traction company, and \$36,431 from the sale of franchise grants, \$35,431 being for a telephone franchise and \$1,000 for a franchise sold to a traction company. Sacramento received \$10 from the sale of a franchise, the character of which was not reported, and \$3,704 as a percentage of gross earnings as follows: From street railway companies, \$2,400; from gas company, \$80; from lighting company, \$80; and from other corporations, \$1,144.

Colorado.—Denver received \$4,470 from public service privileges, of which \$3,920 was from a 3 per cent tax on the gross earnings of the Lacombe Electric Company, and \$550 from the Colorado and Southern Railroad Company for rights of way.

Connecticut.—New Haven received \$2,000 from the state, through its bridge commission, as a privilege tax on street railways crossing drawbridges. Hartford received \$12,776 as a 2 per cent tax on the gross earnings of street railway companies, and \$200 from telegraph companies for carrying their wires on bridges. Bridgeport received \$2,000, collected by the state 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 \$220 from railroad companies for sidetrack and terminal privileges.

District of Columbia.—Washington received \$1,650 for the privilege of laying pipe lines through city property.

Florida.—Jacksonville received \$4,571 from public service privileges, as follows: From a 2 per cent tax on the gross earnings of the Jacksonville Electric Company, \$3,776; from a 3 per cent tax on the gross earnings of the North Jacksonville Electric Company, \$274; and from a 1 per cent tax on the gross earnings of the Southern Bell Telephone Company, \$521.

Georgia.—Atlanta received \$5,286 from a 2½ per cent tax on the gross earnings of street railway companies and \$1,600 from a street railway for the privilege of using a viaduct. From the computed 2½ per cent tax there is deducted the amount collected as general taxes on the property of the railway companies, and the remainder is collected as a public service privilege tax. Augusta received \$11,666 from railroad companies for the use of streets for tracks, and \$400 from telephone companies for the privilege of maintaining poles in streets. Macon received \$7,000 from railroad companies for the use of streets for tracks.

Illinois.—Chicago received \$285,735 from public service privileges, as follows: From a percentage of gross receipts of public service corporations, \$224,654; from a mileage tax on elevated railway tracks, \$3,779; from electric light companies for extension of service, \$40,000; from railroad companies for tracks in streets, \$16,241; and from companies operating pipes and conduits under streets, \$1,061. East St. Louis received \$100 from telegraph and telephone companies for the privilege of erecting poles and stringing wires in streets. Rockford received \$483 as a 2 per cent tax on the gross receipts of the Home Telephone Company. Joliet received \$1,344, a part of which was from franchises sold to street railway companies, and the remainder, from an annual tax of \$1 on each instrument maintained by the Interstate Independent Telephone Company.

Indiana.—Indianapolis received \$79,837 from public service privileges, as follows: From fixed annual payments from the Central Union Telephone Company, \$6,000, and from the Indianapolis Telephone Company, \$7,676; as a 5 per cent tax on gross earnings from the Home Heating and Lighting Company, \$2,793, from the Indianapolis Light and Heat Company, \$24,298, and from the Merchants' Heat and Light Company, \$5,597; from the John E. Christian Heating Plant at \$1 per year, including payment for 1 year in arrears, \$2; from the Indianapolis Clean Street Company, \$236, as a 15 per cent tax on gross receipts; from the Eastern Railway Company, \$76; from the Indianapolis, Columbus, and Southern Railway Company, \$83; from the Indianapolis and Martinsville Railway Company, \$61; from the Indianapolis and Plainfield Railway Company, \$115; from the Indianapolis Traction and Terminal Company, \$32,589; from the Indianapolis and Northwestern Traction Company, \$81; and from the Union Traction Company, \$230. Of the amounts received from the above street railway companies, \$30,000 of that received from the Indianapolis Traction and Terminal Company was in private agreement with the different traction companies using their stations and tracks, and the remainder was from a tax of 4 cents per round trip of each car. Evansville received \$4,658 from public service privileges, as follows: From a 2 per cent tax on the gross earnings of the Evansville Electric Railway, \$4,303; from the American District Telegraph Company, a fixed charge of \$100, and \$155 as a 3 per cent tax on gross earnings; and from the Postal Telegraph and Cable Company, a fixed charge of \$100. Terre Haute received \$10,000 from a franchise granted to a street railway, and \$162 as a 2 per cent tax on the gross earnings of the Mutual Heating Company. Fort Wayne received \$1,658 from public service privileges, the character of which was not reported. South Bend received \$500 as a franchise tax from a telephone company.

Iowa.—Des Moines received \$9,808 from public service privilege taxes, as follows: From a 2 per cent tax on the gross receipts of the

Capital City Gas Light Company, \$7,127; from a 1 per cent tax on the gross receipts of the Des Moines Edison Light Company, \$2,358; and from a 5 per cent tax on the gross freight receipts of the belt line branch of the Des Moines City Street Railway Company, \$323. Sioux City received \$51 from a 2 per cent tax on the gross receipts of a heating plant for the privilege of maintaining pipes under the streets, and \$5,021 as a 2 per cent tax on the gross receipts of gas and electric light companies.

Kansas.—Kansas City received \$17,706 from taxes on public service privileges, as follows: From a percentage of the gross earnings of street railway companies, \$13,225; from gas companies a percentage of the gross earnings, \$2,137, and for the privilege of maintaining pipes on bridges, \$1,316; and from a percentage of the gross earnings of the Home Telephone Company, \$1,028. Topeka received \$125 for the privilege of placing pipes on bridges.

Kentucky.—Louisville received \$999 from public service privilege taxes, as follows: From the Louisville Home Telephone Company, a tax of 50 cents each on extra lines, \$774; from the Louisville Railway Company for extending lines, \$125; and from the Monon Railroad Company, \$100. Covington received \$7,500 as an annual payment from street railway companies for privileges in the streets.

Louisiana.—New Orleans received from public service corporations for privileges, \$3,209, as follows: For the privilege of piping fuel oil through the streets, \$2,009; from ferry, \$375; from the Consumers Electric Company, \$500; from the Boylan's Detective Agency and Protection Police for the privilege of stringing wires in streets, \$75; and from the New Orleans Railway Company, \$250.

Maryland.—Baltimore received \$372,403 from electric and steam railway companies, of which \$369,616 was from a 9 per cent tax on gross receipts and \$2,787 was for the privilege of maintaining sidings and switches in streets.

Massachusetts.—Under the state law the cities of Massachusetts collect from street railway companies certain percentages of their gross earnings as a so-called excise tax, receipts from which must be used for the repair of the streets. These receipts, being in lieu of other payments for the repair of streets, are tabulated in Table 12 as receipts from public service privileges and not in Table 11 as receipts from special business taxes. 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. This tax is collected by the state and distributed to the cities in which such company operates. Receipts from this special tax are also tabulated as receipts from public service privileges. In addition to the excise and special franchise taxes, Boston in 1905 received \$1,789 as taxes on pneumatic tubes in certain streets; these taxes are levied as a certain percentage of gross earnings. With the exception of the taxes on pneumatic tubes all the receipts from public service privileges for Massachusetts cities were derived from the taxes on street railway companies and the Boston Elevated Railway Company. The table shows, for the city of Newton, the receipt of only \$455, but there was levied for 1905, though not received during that fiscal year, the additional amount of \$6,538. For the city of Springfield no receipts are reported for 1905, the amount levied for that year, \$12,132, not having been received prior to the close of the fiscal year.

Michigan.—Detroit received \$47,486 from public service privilege taxes, as follows: From the Fair Street Union Depot Company, 2½ per cent of gross earnings, \$2,900; and from the Detroit United Railways Company, \$44,586. The latter amount consisted of a 2 per cent tax on the gross receipts of main lines, \$30,525; a 2 per cent tax on the gross receipts of the Fort Wayne and Belle Isle line, \$4,940; a 1 per cent tax on the gross earnings of the Grand River Avenue lines, \$3,980; and a tax of \$1 per express car for each round trip, \$5,141. Grand Rapids received \$1,200 from a garbage company, \$100 from the Standard Oil Company, \$100 from the Wheeler Electric Company, and \$175 from the McLachlan Messenger and

Packet Company. Saginaw received \$1 from the sale of a street railway franchise.

Minnesota.—St. Paul received \$229 from public service privileges, the character of which was not reported.

Missouri.—St. Louis received \$291,625 from public service privilege taxes, as follows: From semiannual and annual fixed payments of street railway companies, \$100,500; from a 2½ per cent tax on the gross earnings of street railway companies, \$17,881; from a 3 per cent tax on the gross earnings of street railway companies, \$8,154; from a 5 per cent tax on the gross earnings of telephone companies, \$80,233; from a 5 per cent tax on the gross earnings of heat, light, and power companies, \$74,698; from a 5 per cent tax on the gross earnings of a pneumatic tube company, \$1,958; from fixed annual payments of steam railroad companies, \$7,201; and from fixed semiannual payments of the National Subway Company, \$1,000. Kansas City received \$211,870 from the following sources: From an 8 per cent tax on the gross earnings of street railway companies, \$114,396; from street railway companies as annual payments for loop privileges, \$1,200; from franchise grants to steam railroads for the vacation of streets and alleys for track purposes, \$59,701; from a 2 per cent tax on the gross earnings of gas companies, \$20,960; from a 2 per cent tax on the gross earnings of the Kansas City Home Telephone Company, \$9,131; from a 15 per cent tax on the gross receipts of an advertising company, \$132; from a 2 per cent tax on the gross receipts of the Kansas City Electrical Subway Company, \$27; from a 5 per cent tax on the gross earnings of the Hall Heating Company, \$125; and from the Missouri and Kansas Telephone Company, as a conduit license based on the number of lineal feet of wire, \$6,198. St. Joseph received \$375 from public service privileges, the character of which was not reported.

Montana.—Butte received \$4,024 as a 1 per cent tax on the gross receipts of the Butte Electric Light and Power Company, and \$1,997 from the Butte Electric Railway Company for the privilege of hauling ore through the streets.

Nebraska.—Omaha received \$17,234 from the Omaha Gas Company as a tax of 5 cents on every 1,000 feet of gas sold to consumers other than the city, and \$7,031 from the Omaha Electric Light and Power Company as a 3 per cent tax on all receipts from the sale of light and power to consumers other than the city. Lincoln received \$1,749 from public service privileges, as follows: From the Lincoln Telephone Company, as a 1 per cent tax on gross receipts, \$464; from the same company an amount stipulated in its franchise to be paid annually, \$500; from a similar annual payment from the Nebraska Telephone Company, \$500; and from a 1 per cent tax on gross receipts of the Lincoln Light, Heat, and Power Company, \$285. South Omaha received \$1,422 as a 5 per cent tax on receipts from gas sold to consumers other than the city.

New Jersey.—The state law requires all special 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 amounts. From corporations from which the city does not collect this tax the state collects and pays the amount to the cities. Newark received \$139,775 from public service privileges, as follows: From a 5 per cent tax on the gross receipts of street railway companies, \$102,207; from a 2 per cent tax on the gross receipts of the Newark Telephone Company, \$415; and from the state on account of a 2 per cent tax collected on gross receipts, \$37,153. The last item represents receipts from the United Electric Company, \$11,011; from the New York and New Jersey Telephone Company, \$6,284; from the Postal Telegraph Company, \$6; from the Newark District Telegraph Company, \$530; from the American District Telegraph Company, \$59; from the Western Union Telegraph Company, \$115; and from other public service corporations, \$19,148. Jersey City received \$73,327 as percentage taxes on gross receipts of public service corporations. Paterson received \$32,592, of which \$1,237 was a tax of \$100 per mile on subways of the New York and New Jersey Telephone Company, and the remainder was a 2 per cent tax on the gross receipts of public

service corporations, as follows: American District Telegraph Company, \$67; Paterson, Passaic, and Suburban Telephone Company, \$350; New York and New Jersey Telephone Company, \$1,526; Postal Telegraph Company, \$1; Western Union Telegraph Company, \$19; Passaic Water Company, \$6,602; Paterson and Passaic Gas and Electric Company, \$13,069; and the Jersey City, Hoboken, and Paterson Street Railway Company, \$9,721. Trenton received \$10,904 from a 2 per cent tax on the gross receipts of public service corporations; Camden, \$13,735; Hoboken, \$12,076; and Elizabeth, \$17,185. Bayonne received \$9,340 as percentage taxes on the gross receipts of public service corporations, as follows: The National Transit Company, \$89; New York Transit Company, \$10; United Electric Company, \$543; North Jersey Street Railway Company, \$4,326; New York Telegraph and Telephone Company, \$11; New York and New Jersey Telephone Company, \$512; Western Union Telegraph Company, \$2; and other corporations, \$3,847. Passaic received \$7,193 as a 2 per cent tax on gross earnings of corporations, as follows: The Acquackanonk Water Company, \$1,933; Paterson and Passaic Gas and Electric Company, \$2,562; Jersey City, Hoboken, and Paterson Street Railway Company, \$1,461; New Jersey Street Railway Company, \$669; Paterson, Passaic, and Suburban Telephone Company, \$19; New York and New Jersey Telephone Company, \$548; and Postal Telegraph Company of New Jersey, \$1. Atlantic City received \$11,808 from percentage taxes on the gross receipts of public service corporations.

New York.—New York received \$456,485 as public service privilege taxes, as follows: From percentage taxes on the gross earnings of street railway and railroad companies, \$374,986; from street car license fees in lieu of percentage taxes, \$27,110; for stage coaches, \$3,276; from electric light companies, \$7,575; from gas companies, \$22,911; from New York Steam Company, \$20; for pipe lines, \$8,445; from Union Railroad Company for bridge plaza, \$5,000; for wires and cables on Brooklyn bridge, \$6,162; and for United States mail tubes, \$1,000. Buffalo received \$119,332 from taxes on gross receipts, as follows: From a 3 per cent tax on the International Street Railway Company, \$80,173; from a 3 per cent tax on the Crosstown Street Railway Company, \$16,049; from a 3 per cent tax on the Frontier Telephone Company, \$6,771; and from a 2½ per cent tax on the Cataract Power Company, \$16,339. Rochester received percentage taxes on gross earnings of street railway companies amounting to \$17,402; and for the sale of two street railway franchises, \$72. Syracuse received \$2 from the sale of two street railway franchises. Albany received \$500 for a franchise sold to the Capital Railway Company, \$221 from a 3 per cent tax on the gross earnings of a street railway company, and \$3 for the privilege of laying tracks in streets. Yonkers received \$9,249 from a 3 per cent tax on the gross earnings of certain lines operated by the Yonkers Street Railroad Company. Elmira received \$750 from street railway companies for the use of city bridges.

Ohio.—Cleveland received \$90,565 from a 6½ per cent tax on the gross receipts of gas companies. Cincinnati received \$251,185 from public service privileges, as follows: From a percentage tax on the gross receipts of street railway companies, \$243,483; from a percentage tax on the gross receipts of gas and electric companies, \$6,191; from a street railway company for the privilege of using a bridge, an annual payment of \$1,000; from a street railway company for the privilege of building a track on waterworks land, \$326; and from telephone companies, a mileage tax on wires of \$185. Columbus received \$2,956 from a percentage tax on the gross earnings of street railways, and \$100 from a gas company for the privilege of laying pipes under streets. Dayton received \$10,700 from street railways for the privilege of crossing bridges, and \$325 from suburban traction lines entering the city as a percentage tax on the gross receipts within the city limits. Youngstown received \$170 from a license at \$10 per car imposed by charter upon street railway companies.

Oregon.—Portland received \$1,000 from the Pacific States Telephone Company for a public service privilege, the character of which was not reported.

Pennsylvania.—Philadelphia received \$115,579 from a tax on the dividends of street railway companies. Pittsburgh received from street railway companies, for the privilege of crossing bridges, \$6,300 as annual payments, and \$5,041 as tolls. Allegheny received \$29,516 from public service privileges, as follows: From a 2 per cent tax on the gross earnings of public service corporations, \$23,616; from the Pittsburgh, Fort Wayne and Chicago Railroad Company for right of way, \$3,150; and from the Pittsburgh and Western Railroad Company for right of way, \$2,750. Erie received \$412 from a 2 per cent tax on the gross receipts of a heating company. Harrisburg received \$12,857 from a 3 per cent tax on the gross earnings of traction companies. Lancaster received as annual payments for the use of streets: From a street railway company, \$2,000; and from telephone companies, \$1,000. York received \$1,673 from taxes at from 1 to 3 per cent on the gross earnings of the York Haven Water and Power Company, the Merchants' Electric Light Company, and the York Steam Heating Company.

Rhode Island.—Providence received \$150,085 from percentage taxes on the gross earnings of street railway, electric light, gas, and telephone companies. Pawtucket received \$5,879 from percentage taxes on the gross earnings of street railroad companies. Woonsocket received \$2,523 from a 3 per cent tax on the gross earnings of street railway companies, and \$332 from a 1 per cent tax on the gross earnings of a telephone company.

Tennessee.—Memphis received \$11,346 from public service privileges, as follows: From gas companies for the privilege of consolidating, \$5,000; for rent of depot grounds, \$6,346, of which \$500 was from the Louisville and Nashville Railroad, \$1,500 from the Illinois Central, \$2,846 from the Chicago, Rock Island and Pacific, and \$1,500 from the Southern. Nashville received \$30,918 from the following sources: From a 5 per cent tax on the gross earnings of telephone and telegraph companies, \$10,000; from a 5 per cent tax on the gross earnings of the Nashville Gas Company, \$12,790; from a 2 per cent tax on the gross earnings of street railway and electric light companies, \$8,128. Knoxville received \$2,501 from a 3 per cent tax on the gross receipts of the Knoxville Gas Company. Chattanooga received \$650 from street railway companies for the use of streets and bridges.

Texas.—Houston received \$6,123 from a 1 per cent tax on the gross receipts of street railway companies. Dallas received for the use of streets: From street railway companies, \$4,803; and from steam railroad companies, \$373.

Utah.—Salt Lake City received \$2,505 from a 1 per cent tax on the net receipts of the Utah Independent Telephone Company.

Virginia.—Richmond received \$44,846 from percentage taxes on the gross receipts of street railways, part of which was at 5 per cent and produced \$20,168, the remainder being at 3½ and producing \$24,678. Norfolk received \$10,544 from public service privilege taxes, as follows: From a 3 per cent tax on the gross income of telephone and telegraph companies, \$7,031; from a franchise for a street railway terminal, \$1,000; and from a tax on telephone poles, conduits, etc., \$2,513.

Washington.—Seattle received \$32,130 from public service privilege taxes, as follows: From a 2½ per cent tax on the gross earnings of the Seattle Electric Company for use of streets for street railways, \$31,232; a tax of \$25 per car used on the Renton Line Street Railway, \$250; and a tax on telephone companies in the form of a rebate on instruments used by the city, \$648. Tacoma received \$10,630 from the following sources: From a one-fourth per cent tax on the gross earnings of the Point Defence Street Railway, \$83; from a 2 per cent tax on the gross earnings of the Tacoma Railway and Power Company, \$10,072; and from a 2 per cent tax on the gross earnings of the Seattle and Tacoma Light and Power Company, \$475. Spokane received \$4,420 from the following sources: From a graduated tax on the Spokane Electric Company, \$1,750; from a similar tax on the Washington Water Power Company, \$1,750; from a tax of 1 per cent on the gross earnings of the Washington Water Power Company, \$226; and from a similar tax on the Spokane Gas Company, \$694.

West Virginia.—Wheeling received \$4,130 from a tax on street railways according to mileage.

Wisconsin.—Oshkosh received \$1,000 from the Eastern Wisconsin Railway and Light Company for the use of 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 14. The difference between the "minor privileges" given in Table 12 and the "privilege rentals" given in Table 14 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 above stated, without the issue of such papers. The following is a brief summary of the minor privilege receipts:

Arkansas.—Little Rock received from minor privilege taxes \$3,460; of which \$3,160 was for the privilege of collecting and removing refuse, and \$300 from an advertising company for the privilege of placing waste paper boxes at street corners.

California.—San Francisco received \$1,346 as a 2 per cent tax on the gross receipts of a garbage reduction company for the use of streets for its wagons.

Illinois.—Chicago received \$131,245 from minor privileges, as follows: For house drains, \$28,185; for subsidewalk space, \$14,223; for bay windows, \$8,425; for bridges and tunnels across alleys and streets, \$15,826; for waste paper boxes on street corners, \$3,759; for vault space in sidewalks, \$2,609; for use of water from river, \$250; and for vacation of streets and alleys, \$57,968.

Kentucky.—Louisville received \$250 from the Hygeia Street Company for the privilege of placing waste paper boxes at street corners.

Louisiana.—New Orleans received \$100 for the privilege of maintaining pot sewers.

Maryland.—Baltimore received \$60,575 from minor privileges, as follows: For areaways, \$5,458; for bay windows, fronts, etc., \$3,700; for awnings and canopies, \$1,654; for private drains, \$35,331; for closets, \$3,180; for vaults, \$8,227; for tunnels, cellars, etc., \$654; for electric signs and lamps, \$293; for other signs, \$99; for superstructures, \$453; from business firms for switches in streets, \$344; for pipes, \$266; and for hitching posts, barber poles, steps, etc., \$916.

Massachusetts.—For the privilege of fishing in city waters Fall River received \$15 and Taunton \$18.

Michigan.—Saginaw received \$900 for the privilege of mining coal under Merrill Park. This was of the nature of a royalty.

Missouri.—St. Louis received \$3,601 from minor privileges, as follows: From the Waters-Pierce Oil Company, for maintaining pipes under streets, \$400; from the Belcher Water Bath Company, for maintaining pipes under streets, \$350; and from a refrigerator and cold storage company, \$2,851, as a 5 per cent tax on the gross earnings. Kansas City received \$259 as a 2 per cent tax on the gross receipts of a refrigerating company for the privilege of maintaining pipes under streets.

New Jersey.—Camden received \$129 for street privileges for building purposes, and \$7 for the privilege of hanging awnings.

New York.—New York received \$429,216 from minor privileges, as follows: For street vaults, \$337,072; for bay windows, \$43,803; for ornamental projections, \$21,023; for temporary sheds, \$4,165; for tunnels and vaults, \$21,889; and for tubes, \$1,264.

Ohio.—Cincinnati received \$25 for the use of street space for wagon scales.

Pennsylvania.—Philadelphia received \$1,106 from privileges to erect awnings, and \$1,638 for the privilege of constructing vaults under sidewalks. Pittsburgh received \$16,826 from minor privileges, as follows: For vacation of streets, \$12,767; for switches and scales in streets, \$3,501; and for sidings in streets, \$558. Allegheny received \$1,333 as licenses for switches in streets.

Rhode Island.—Providence received \$1,500 for the exclusive privilege of removing dead animals, and \$75 for the privilege of constructing vaults under streets. Pawtucket received \$307 for the privilege of connecting private drains.

Tennessee.—Memphis received \$210 from an advertising company for the privilege of placing waste paper boxes at street corners.

Utah.—Salt Lake City received \$59 from a 5 per cent tax on the receipts of an advertising company for the privilege of placing waste paper boxes at street corners.

Virginia.—Richmond received \$3,228 for the privilege of maintaining steps, railings, cellar doors, vaults, or superstructures encroaching upon the streets.

Comparative statistics, 1902 to 1905.—Table 12 presents summaries for 148 cities, grouped according to population in 1905, of the data included in the greater number of columns. While the population of the 148 cities increased 7.9 per cent in the four years, the table shows that the total corporate receipts from commercial revenues increased 28.1 per cent; the corporate receipts from investment income, 32.7 per cent; the corporate receipts from industrial income, 15.6 per cent; the corporate departmental receipts, 43 per cent; the special assessment receipts, exclusive of penalties and fees, 51.7 per cent; the public service privileges, 14.4 per cent; and the minor privileges, 39.1 per cent. The percentage is not given for the penalties on special assessments, since the method of reporting such penalties was changed in the intervening years and the figures have no comparative significance.

TABLE 13.

Receipts from interest.—The cities of the United States report receipts from 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 13, 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 11 as penalties and fees on taxes. The same general rule was applied to interest on special assessments, the interest thereon being reported in Table 13 and the penalties and fees in Table 12.

Of the total interest receipts reported, 78.4 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 13 with Table 27

of Bulletin 20 shows that the interest receipts of the permanent funds were materially larger in 1905 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, \$9,509,774, or 65.9 per cent, represented receipts from interest on municipal securities held by the funds of the cities which issued them, and, in the case of St. Louis, Mo., and Baltimore, Md., receipts from service transfers. In St. Louis receipts of the latter class consisted of rent paid by the library to school public trust funds. In Baltimore 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; now, however, the sinking funds are being used for the purchase of the titles to these lands, and the \$26,770 reported in Table 13 as received from the city schools for the rent of these lands is classed as a service transfer.

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

TABLE 14.

Departmental receipts from special service income.—With the exception of special assessments, all receipts for services or commodities furnished by departments and offices other than industries are tabulated in Table 14. The receipts from special assessments for services performed, which in this bulletin are included in Table 12, with the other receipts from special assessments, were in Bulletin 20 included with 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 for the abolition of grade crossings reported by the several cities are as follows:

| | | | |
|------------------------|-----------|-------------------------|---------|
| Philadelphia, Pa. | \$240,767 | Atlanta, Ga. | \$7,355 |
| St. Louis, Mo. | 1,500 | Cambridge, Mass. | 3,115 |
| Boston, Mass. | 193,799 | Hartford, Conn. | 9,374 |
| Cleveland, Ohio. | 23,137 | Kansas City, Kans. | 8,298 |
| Buffalo, N. Y. | 171,593 | Savannah, Ga. | 20,057 |
| Washington, D. C. | 42,032 | Schenectady, N. Y. | 50 |
| Newark, N. J. | 11,291 | Akron, Ohio. | 17,214 |
| Columbus, Ohio. | 8,374 | Newton, Mass. | 98,997 |
| Los Angeles, Cal. | 7,956 | | |

The amount given for Philadelphia, Pa., was the annual contribution of the Philadelphia and Reading Railroad for the abolition of grade crossings by the lowering of its tracks.

TABLE 15.

Receipts from industrial income.—The statistics of industries contain defects due to the following factors: First, in most cities the method of accounting is faulty, in that it does not give credit to 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 giving credit to industries for utilities furnished by them to the departments and to other industries. Those cities which in 1905 gave credit to their industries for such materials or services are indicated in Table 15 by entries in the column "service transfers." On superficial study the methods of accounting for industries in these cities seem to be superior to those in cities which make no record of the transactions between their industries and departments.

Service transfers formed only about 1.9 per cent of all receipts from industries reported in Table 15. In some cities, however, service transfer receipts formed a much larger percentage of the total, as 11.3 per cent in Buffalo, N. Y., 11.2 per cent in Milwaukee, Wis., and 10.2 per cent in Memphis, Tennessee.

In the classification of industrial income by source, the receipts from charges, fees, rents, privilege rentals, and sales are from the same sources as those for departmental receipts, shown in Table 14. 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 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; for convenience in tabulation, receipts from ferry and bridge tolls are also included, these tolls being 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 industries.

The totals for the industries reported in the column "all other industries" for more than one city are shown in Table XVII.

TABLE XVII.—*Receipts from industrial income reported in the column "all other industries," in Table 15, for more than one city: 1905.*

| INDUSTRY. | Number of cities reporting. | Receipts. |
|----------------------------------|-----------------------------|-----------|
| General real estate..... | 44 | \$378,924 |
| Public halls..... | 7 | 20,232 |
| Subways for pipes and wires..... | 4 | 62,819 |
| Irrigation works..... | 3 | 5,958 |
| Toll bridges..... | 3 | 481,052 |
| Rapid transit subways..... | 2 | 1,468,728 |
| Ferries..... | 2 | 537,154 |
| High school lunch rooms..... | 2 | 36,216 |

The column "all other industries" in Table 15 includes all the industries enumerated in the text for Table 6. In addition, Table 15 reports receipts from the following municipal industries for which no expenses are returned in Table 6: General real estate in 38 cities—New York, N. Y.; Philadelphia, Pa.; Boston, Mass.; Buffalo, N. Y.; San Francisco, Cal.; Pittsburgh, Pa.; Milwaukee, Wis.; Jersey City, N. J.; Providence, R. I.; Rochester, N. Y.; Allegheny, Pa.; Los Angeles, Cal.; Fall River, Mass.; Portland, Oreg.; Wilmington, Del.; Kansas City, Kans.; Cambridge, Mass.; Richmond, Va.; Lynn, Mass.; Savannah, Ga.; Manchester, N. H.; Salt Lake City, Utah; San Antonio, Tex.; Norfolk, Va.; Tacoma, Wash.; Terre Haute, Ind.; Youngstown, Ohio; Fort Wayne, Ind.; Quincy, Ill.; Schenectady, N. Y.; Bayonne, N. J.; Sioux City, Iowa; Oshkosh, Wis.; Racine, Wis.; Lancaster, Pa.; Montgomery, Ala.; Galveston, Tex.; and Joplin, Mo. Subways for pipes and wires in Utica, N. Y. Rapid transit subways in Boston, Mass. Ferries in New York, N. Y. Public halls in Louisville, Ky., and Toledo, Ohio. Docks and wharves in Nashville, Tennessee.

Comparative statistics, 1902 to 1905.—Table 15 presents a very interesting comparison between the industrial receipts in 1902, 1903, 1904, and 1905. The total receipts from industries for the 148 cities increased from \$49,333,943 in 1902 to \$58,303,436 in 1905—a gain of 18.2 per cent. Of this gain, the greater amount was from the receipts of waterworks, which showed an increase from \$41,210,322 to \$47,396,604, or 15 per cent. The corresponding gain for electric light works was 9.5 per cent and that for gas works 62.6 per cent. The percentage of gain was smallest for cities containing over 300,000 and largest for those containing from 100,000 to 300,000. The gain in all industrial receipts was 14.6 per cent for the former group of cities and 28.7 per cent for the second group.

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

TABLE XVIII.—Receipts of specified industries, for cities having more than one industry included in the column "all other industries," in Table 15: 1905.

| CITY. | Industry. | Receipts. |
|-----------------------|----------------------------|-----------|
| New York, N. Y. | Ferries..... | \$428,676 |
| | Toll bridges..... | 470,516 |
| | Rapid transit subways..... | 1,129,910 |
| | General real estate..... | 125,580 |
| Boston, Mass. | Rapid transit subways..... | 338,818 |
| | Ferries..... | 108,478 |
| Buffalo, N. Y. | General real estate..... | 109 |
| | Public hall..... | 8,181 |
| | General real estate..... | 2,082 |
| New Orleans, La. | Sugar shed..... | 13,453 |
| | General real estate..... | 8,187 |
| | Belt railroad..... | 6 |
| Rochester, N. Y. | School lunch room..... | 10,982 |
| | Milk station..... | 482 |
| | General real estate..... | 102 |
| Denver, Colo. | Repair shop..... | 11,673 |
| | Irrigation ditch..... | 2,513 |
| Portland, Oreg. | Dredges..... | 64,123 |
| | General real estate..... | 1,100 |
| San Antonio, Tex. | Irrigation works..... | 392 |
| | Stone quarry..... | 600 |
| | General real estate..... | 163 |
| Salt Lake City, Utah. | Irrigation works..... | 3,053 |
| | General real estate..... | 2,125 |
| Peoria, Ill. | Public hall..... | 2,897 |
| | Docks and wharves..... | 500 |

TABLE 16.

Importance of city-owned waterworks.—No subject connected with the management of cities in the old or new world is attracting more attention at the present time than the operation of governmental industries, of which waterworks are among the most important.

Of the 154 cities for which reports were secured for this bulletin, 113, or 73.4 per cent, owned or operated, or owned and operated, systems for supplying water to their citizens; and of the \$831,368,707 invested in city industries, \$535,957,239, or 64.4 per cent, represented the investments in waterworks. The importance of waterworks in the financial management of cities is shown not only by the foregoing figures, but by the fact that, with the exception of markets and public scales, waterworks have been operated by cities for a longer time than any other class of municipal industries. It might be expected, therefore, that the cities of the United States would before this have developed systems of accounting that would show the results of the operation of these industries as fully as do the systems of privately owned waterworks since the reports of such waterworks are prepared by corporations for the benefit of their stockholders. Such, however, is not the case. One of the results of this condition of affairs is that it is possible for an advocate of any particular policy of furnishing public utilities, either by the cities or by private corporations, to make almost any statement concerning the comparative results of the operation of existing systems of public and of privately owned industries of the same class, without any chance of verification by reference to actual statistics. This condition of affairs will continue until the cities are able to provide,

and do provide, accounts and statistics of the operation of their industries—and especially waterworks—that will furnish all the information which an accountant or a student of municipal affairs may need for determining the measure of success attending the operation of municipal industries.

Policy of management.—Cities may adopt any one of half a dozen policies in the management of their industries. The policy to be adopted is something for each city to determine for itself. The accounts of each city should be kept in such a manner as to show the measure of success which has been secured in the operation of the industry in accordance with the policy adopted. Of the possible policies which cities may adopt, mention is here made of the following:

A city may seek to operate industries so as to pay all of the operating expenses and the interest on investments, and also to make full provision for depreciation and sinking funds, such as is called for by good business management on the part of a privately owned corporation. This is the avowed policy, at the present time, of nearly all British cities in the operation of their waterworks. In Great Britain these industries are taxed the same as are privately owned industries. This taxation is based on the assumption that when a city operates a municipal industry that industry takes the place of a privately operated industry, and the city must allow taxes on its plant or the industry is not conducted on the same basis as a similar privately owned industry, and its measure of success is determined by different standards. On the other hand, most British cities credit their waterworks and charge their general expense account with all the water which the cities use for municipal purposes. This is a considerable amount, as the city is the largest single consumer of water within any municipality. But few American cities in their accounts with waterworks, credit them with water consumed, and none of them collect taxes from their waterworks. In a general way, they assume that the water which the city uses approximates in value the losses of taxes due to the substitution of an industry owned by the city for a privately owned industry. If a city adopts the policy of operating its waterworks on the basis of earning interest on its investments, it should determine in advance what is meant by such earning—whether it is to be on a basis that requires allowances for taxation, depreciation, and sinking funds on the one side and for cost of water consumed on the other, or whether some other possible combination of these costs and allowances is to be used.

A city may adopt the policy of furnishing the water to its citizens at cost. But what is meant by this phrase "at cost?" Does that term include any of the allowances for interest on investments, taxes, and depreciation, or not? This is something for cities to determine, for they should not allow the business to

drift into any of the possible methods of management without conscious knowledge of what the actual basis of management is.

The city may, from considerations of public policy, conduct its waterworks and other industries so as to furnish public utilities to its citizens at less than cost. In that case it should determine the basis on which that cost is determined, so as to know what the taxpayers are contributing, directly or indirectly, by reason of the establishment of industries, in meeting interest on their indebtedness, and in paying off through sinking funds or otherwise the original costs of industrial plants.

In this connection, attention is called to the fact that in a few states the statutes, in establishing limits for municipal borrowing, except the debts of waterworks. This exceptional treatment of the debts of waterworks is based upon the legislative policy of having this class of municipal industries so managed as to pay all operating expenses, including interest, and provide for the amortization of loans from their income. On this basis of management their debts are properly exempted from consideration in legislation limiting the borrowing power of cities, since the interest and principal of such debts are fully met from industrial income, and thus do not rest as a burden upon the taxpayer or constitute an economic lien upon their property. With this limitation of indebtedness, it is incumbent upon the city officials not only so to manage the waterworks as to realize these expected results, but also to show by proper accounting methods that such managerial results are being attained.

The Bureau of the Census does not concern itself with determining what is the true policy on which cities should manage their waterworks and other industries. It wishes, however, to emphasize the fact that methods of management should rest on some policy, directed by sound accounting control, which will present to the public all detailed information needed to show the results of management in conformity with the policy adopted. For the purpose of calling attention to the various policies which may be adopted by cities in the management of their industries, there is presented in Table 16 a comparative exhibit of the results of operation of the waterworks of the 113 cities containing over 30,000 inhabitants in 1905 and reporting waterworks.

Plant.—Table 16 gives at the outset certain statistics concerning the establishment, acquisition, miles of main, reported costs, and reported present value of waterworks. The cost and value as given are unquestionably on a number of different bases. In their acquisition, some cities have had to pay for the value of the franchise of the privately owned waterworks which they secured, while others have no such factor of costs in their accounts. After acquisition, some cities—as New York—have written off large amounts of their

original costs, and others have added to the original costs allowances for the value of what the cities call the city's franchise in the waterworks. The Bureau of the Census takes these figures as it receives them, but calls attention to the differences therein, with the suggestion that there is need of an intelligent effort on the part of cities to secure the adoption of some uniform basis for reporting the present value of these and other industrial plants.

Debt and interest charge.—Following the details relating to waterworks plants of the several cities, the table gives the amount of outstanding debt on account of waterworks, and the annual interest charge thereon.

Earnings.—The statistics of waterworks earnings given in Table 16 are obtained from various sources. The receipts of waterworks from their charges for public services are taken from Table 15 and are given as earnings "for services to public." The amounts shown as earnings "for services to city" are taken from city accounts in the case of the few cities which charge themselves with costs of water used for general purposes. For the other cities the value of water used by citizens is estimated at the rate of \$25 per fire hydrant reported. This may be more or less than should have been allowed on the basis of the payment made by private citizens. It is put forth as a basis for investigation and discussion concerning the true worth of the services to the city by their waterworks. The aggregate of these earnings from the two sources is given in the table as the total earnings.

Costs.—The costs of operation and maintenance shown in the table are the payments for expenses reported for the various cities in Table 6.

Allowances for operation and maintenance.—The allowances for operation and maintenance are of two classes—for depreciation and sinking fund provisions and for taxes. The first allowance is made at the rate of 3 per cent of the present value. It allows thirty-three and one-third years for the city to recoup itself for the amounts which it has expended in the construction or acquisition of the waterworks. The allowance for taxes is computed on the following basis: In Table 28 are given the reported bases of assessment for taxation in use in the several cities. Where this is 100 per cent, the taxes are computed upon the reported present value, at the rate for all taxes for city purposes shown in the same table. If the basis of assessment in practice for a given city is 20 per cent of the true value, the basis on which the taxes are computed is 20 per cent of the reported value. Substantially the same rule is observed for any other reported ratio of assessed valuation to true value.

Net earnings.—The net earnings are computed upon the basis of the earnings and the costs and allowances for operation and maintenance, on three bases, as follows: (1) Excess of total earnings over total costs and

allowances, (2) excess of total earnings over costs of operation with allowance for depreciation; and (3) excess of earnings for services to public over costs of operation.

Capitalization of net earnings.—On the basis of the net earnings, calculated as above described there is computed the value of the waterworks, considered as an investment at the rate of interest which the several cities pay on their waterworks indebtedness.

On the basis of the excess of total earnings over total costs and allowances for taxes and depreciation, a very small number of cities show a larger computed value than their original cost or value, while many cities show no such computed value. Among the cities of the first class is New York. On this basis the aggregate computed value for the 113 cities is \$199,263,378, as compared with a reported present value of \$535,957,239, or only 37.2 per cent of such total.

On the basis of the excess of total earnings over costs of operation with depreciation allowance of 3 per cent, the computed value for the 113 waterworks was \$354,170,467, or 66.1 per cent of the reported value.

On the basis of the excess of earnings for services to public over costs of operation, the computed value of the 113 establishments represented a capital of \$593,858,778, or 110.8 per cent of the reported value. The basis last mentioned is unquestionably the one which most of our city officials and the general public have in mind when they speak of waterworks as being on a paying basis.

TABLE 17.

Markets.—Table 17 presents in detail the number of markets in cities which maintain such institutions under the financial control of the municipality. The table gives the number of markets with market houses and the number without such structures. It also gives the value of the land used for market purposes, and that of the buildings and other structures thereon; the payments for expenses and for outlays; and the receipts from revenues. In Tables 6 and 15 the corresponding payments and receipts of markets are combined with those of public scales, which are given separately in Table 17.

In the administration of markets in a number of cities, the revenues of markets are charged with the payment of interest on loans for market purposes, and also with payments into the sinking funds for the amortization of such loans. The former are included in Table 7 as payments for interest, and the latter are included in Tables 2, 3, and 22 as transfer payments and receipts. The cities making such interest payments, and the amounts paid by them in 1905, were as follows:

| CITY. | Interest payments. | CITY. | Interest payments. |
|-------------------------|--------------------|--------------------------|--------------------|
| New York, N. Y | \$103,471.45 | Grand Rapids, Mich | \$3,002.12 |
| St. Louis, Mo | 14,700.00 | Richmond, Va | 3,700.00 |
| Cleveland, Ohio | 6,400.00 | Troy, N. Y | 910.00 |
| Buffalo, N. Y | 3,983.68 | Norfolk, Va | 7,250.00 |
| Cincinnati, Ohio | 6,460.00 | Montgomery, Ala | 5,242.00 |
| Indianapolis, Ind | 52.50 | Knoxville, Tenn | 1,500.00 |
| Rochester, N. Y | 5,250.00 | Macon, Ga | 1,000.00 |
| Memphis, Tenn | 3,000.00 | | |

Cities making corresponding payments to sinking funds, and the amounts paid by them, were as follows:

| CITY. | Sinking fund payments. | CITY. | Sinking fund payments. |
|-----------------------|------------------------|----------------------|------------------------|
| Newark, N. J | \$24,279.96 | Columbus, Ohio | \$6,836.54 |
| Rochester, N. Y | 7,500.00 | Richmond, Va | 1,100.00 |

Public scales.—Table 17 gives, in addition to the above-described data for markets, all the available data relating to public scales—the value, the payments for expenses and for outlays, and the receipts from revenues.

TABLE 18.

Temporary payments and receipts.—Table 18 presents an exhibit of those temporary payments and receipts of cities not shown in other tables as incidental to the payments and receipts on account of municipal expenditures and revenues. The refunds shown in the table are, except in the case of certain amounts given in footnotes, amounts received and paid in correction of payments and receipts of municipal expenditures and revenues. Those given in footnotes are in correction of erroneous payments to, or receipts from, the state by cities. The general character of all other payments and receipts shown in the table is sufficiently explained by the table itself.

TABLE 19.

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 guarantee 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 separately reported in Table 19. Their cash, however, 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 1905 is somewhat larger than the number shown in prior years. 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 defalcations. 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 19 gives, as the municipal liability by virtue of these funds and accounts, a total of \$6,205,014, of which the greater portion represents cash held in funds or carried as credits for these accounts on the books of the city.

TABLE 20.

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 trusts.

Of the 154 cities containing over 30,000 inhabitants in 1905, 100 reported an aggregate of 388 public trust funds. These funds held assets aggregating \$56,324,566, of which amount \$2,853,576 was held specifically as trust fund cash; \$14,095,408 was invested in securities of the cities to which the funds belonged; and the remainder, \$39,375,582, 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 \$3,056,878, or a net income of \$3,049,286 after the deduction of the accrued interest paid and received on investments purchased by the funds. The average rate of this income was 5.4 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 3.2 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 6.9 per cent of 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 4.2 per cent.

TABLE 21.

Investment funds.—In Table 21 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. Such funds are known in the commercial world as "investment funds," "reserve funds," or "reserve fund investments." 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 154 cities included in the investigation for 1905, 31 reported a total of 40 investment funds, with assets aggregating \$35,009,044 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 22.

Sinking funds.—In Table 22 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 22 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 outstanding.

Of the 154 cities for which financial statistics are presented in this table, 121 reported a total of 236 distinct sinking funds. It would require too much space to give an exhibit in this report of all the separate accounts kept in the books of the sinking fund officials.

At the close of 1905 the assets of these sinking funds equaled 19.8 per cent of the total public indebtedness. Of these assets, 87.7 per cent were securities issued by the cities whose sinking funds held them as assets. The securities of other cities and other investments formed 5.7 per cent and cash 6.6 per cent of the total.

During the year the amounts received by sinking funds from investments disposed of amounted to \$29,895,650, and the total payments for new investments amounted to \$48,468,633; thus the payments exceeded the corresponding receipts by \$18,572,983. With the allowance for the premiums paid on the new securities, the increase in the assets of these funds was approximately \$11,000,000. This increase was in securities of the cities held as investments. Investments other than city securities decreased over \$3,000,000, and cash on hand decreased \$1,723,840.

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 \$311,594,756. With this average amount of cash and securities on hand for the year, the sinking funds included in Table 22 earned the gross amount of \$10,094,314, or, allowing for accrued interest paid on investments purchased, a net income of \$9,958,963. The rate of this income, which was 3.2 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 3.852 per cent, as is shown in the text relating to Table 26 (page 70). The cities as a

whole therefore paid interest on their debt obligations at a rate which was approximately 0.652 per cent greater 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 sixty-five hundredths of 1 per cent of the assets, or \$2,025,366, or 20.3 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 23.

Debt obligations, classified by character.—The total indebtedness of the 154 cities at the close of the fiscal year 1905, given in Table 23, is first classified by character, under the heads "funded debt," "revenue and tax loans," "special assessment loans," "outstanding warrants," and "all other."

Funded debt.—Under this head are reported all long-term debt obligations known as "bonds," "corporation stock," "certificates," "serial notes," "obligations on account of public trust," 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." Among the obligations included in funded debt are certain ones referred to above as obligations on account of public trusts. They are debt obligations which come into existence when a city converts to the general public uses the whole or a part of the money or other property received as gifts creating public trusts, and assumes the annual payment of interest on the amount so converted. Obligations of this class aggregating \$760,568 were reported by 13 cities, as follows:

| CITY. | Amount. | CITY. | Amount. |
|-------------------------|--------------|-----------------------|-------------|
| Total | \$760,568.00 | Lawrence, Mass | \$64,072.00 |
| Fall River, Mass | 102,623.00 | Portland, Me | 267,801.00 |
| Lowell, Mass | 36,200.00 | York, Pa | 7,710.00 |
| Cambridge, Mass | 25,000.00 | Chelsea, Mass | 15,000.00 |
| Hartford, Conn | 23,481.00 | Newton, Mass | 3,500.00 |
| Bridgeport, Conn | 1,000.00 | Fitchburg, Mass | 46,705.00 |
| New Bedford, Mass | 143,835.00 | Taunton, Mass | 23,641.00 |

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 the Census 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. The short-term special assessment warrants have been tabulated as special assessment loans, in amounts and for cities (in the order of their population), as follows:

| CITY. | Amount. | CITY. | Amount. |
|-----------------------|-------------|---------------------------|----------|
| Chicago, Ill. | \$1,595,634 | Tacoma, Wash. | \$48,916 |
| Buffalo, N. Y. | 456,527 | Lincoln, Nebr. | 58,619 |
| Pittsburg, Pa. | 1,992,733 | Butte, Mont. | 77,576 |
| Rochester, N. Y. | 1,353 | East St. Louis, Ill. | 496,400 |
| Seattle, Wash. | 377,661 | Knoxville, Tenn. | 7,557 |
| Yonkers, N. Y. | 10,533 | Pueblo, Colo. | 26,449 |

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 the column "all other" are tabulated two distinct classes of debt obligations—judgments and miscellaneous debt obligations.

The amounts reported under "all other" for the following cities are judgments: Chicago, Ill.; New Orleans, La.; St. Paul, Minn.; Denver, Colo.; Scranton, Pa.; St. Joseph, Mo.; Des Moines, Iowa; Kansas City, Kans.; Altoona, Pa.; East St. Louis, Ill.; Springfield, Ill.; Knoxville, Tenn.; and Kalamazoo, Michigan.

In addition to the amounts reported as judgments by the cities above mentioned, Rockford, Ill., reports judgments outstanding to the amount of \$950. This is included in the table with "other obligations." The judgments above referred to are in all cases those which were rendered against the city and remained unpaid at the close of the year.

The amounts reported in the column "all other" represent mortgages on city property purchased subject thereto, in the following cities: Louisville, Ky.; Grand Rapids, Mich.; Bridgeport, Conn.; Reading, Pa.; Erie, Pa.; Schenectady, N. Y.; Sioux City, Iowa; Allentown, Pa.; and Elmira, New York.

The debts reported as "all other" in Hartford, Conn., South Bend, Ind., and \$9,100 of the debt so reported in Rockford, Ill., represent contract obligations for land.

Other debt obligations included in the table as "all other," are unclaimed coupons reported by Philadelphia; widow's dower in city real property reported by York, Pa.; and water scrip reported by Salt Lake City, Utah.

Debt obligations, classified by authority issuing the same.—Of the debt obligations outstanding at the close of the fiscal year 1905, 94 per cent was issued by the city government, 2.3 per cent by independent school districts, and 3.7 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 government of the city" was reported by the following divisions or departments of government, which are arranged in the order of the population of the cities from which reported:

Chicago, Ill., sanitary districts of Chicago, \$18,195,020, South Park commission, \$5,802,702, West Park commission, \$1,421,009, Chicago Lincoln Park commission, \$1,524,494, public trust funds, \$18,047; Philadelphia, Pa., Oxford and Lower Dublin poor districts; Cleveland, Ohio, library; Pittsburg, Pa., Carnegie library; Detroit, Mich., board of water commissioners; Milwaukee, Wis., board of park commissioners, \$4,380, schools, \$3,682, library, \$7,451, city service board, \$296, museum, \$2,517; New Orleans, La., board of liquidation, \$19,265,180, consolidated trust fund, \$34,600, board of fire commissioners, \$10,000, City Park Improvement Association, \$1,500, firemen's pension fund, \$500, sewage and water board, \$73; Louisville, Ky., waterworks; Rochester, N. Y., town audits; Denver, Colo., county; Memphis, Tenn., waterworks commission; Scranton, Pa., Scranton poor district; Dayton, Ohio, firemen's pension fund; Bridgeport, Conn., Burroughs library; Des Moines, Iowa, board of park commissioners, \$5,946, Des Moines public library board, \$29,489; Oakland, Cal., sanitary districts; Kansas City, Kans., internal improvement and bond sinking fund; Peoria, Ill., pleasure driveway and park district; Utica, N. Y., town of Utica; Yonkers, N. Y., board of waterworks commission; Charleston, S. C., sinking fund commission, \$2,950, park commission, \$10,000; Covington, Ky., public library, \$2,000, waterworks commission, \$195; Birmingham, Ala., public improvement bond fund; Mobile, Ala., trustees Mobile bondholders of 1881, \$2,084,692, board of public works, \$592,860; Sioux City, Iowa, city waterworks; Montgomery, Ala., library association; Little Rock, Ark., sewer and improvement districts; Springfield, Ill., pleasure driveway and park district; Canton, Ohio, public library; Topeka, Kans., public library; Auburn, N. Y., town of Auburn, \$7,236, water board commission, \$355,000; Joliet, Ill., public library; Pueblo, Colo., trustees public waterworks.

Debt obligations, classified by holders.—Of the municipal debt obligations outstanding at the close of 1905, 18.2 per cent was 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 22 shows the sinking fund assets held for the specific purpose of the ultimate redemption of municipal debt. The debt obligations less sinking fund assets, shown in Table 23, aggregated \$1,298,470,215. The sinking fund assets equaled 19.8 per cent of the aggregate debt outstanding.

Per capita debt.—Table 23 presents, for all cities for which estimates of population are given in Table 1, the per capita indebtedness 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 45) with regard to the character of the population estimates, and also what is said in the text relating to Tables 29 and 31 (pages 78 and 79) 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 cities in Group I, San Francisco, Cal., reports the smallest per capita of both total debt and debt less sinking fund assets. Of the 154 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 23, does not represent, for all the cities, the difference between the total debt outstanding at the close of the year 1904, as given in Table 19 of Bulletin 50, and that stated in Table 23 of this report as outstanding at the close of 1905. 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.

Neither Table 23 of this report nor Table 19 of Bulletin 50 includes any debt obligations of Massachusetts cities to the commonwealth by reason of the state loans on account of armories, metropolitan parks, sewers, and waterworks, and the abolition of grade crossings. Payments to the state on account of the sinking fund requirements for these loans are included in Table 10, and attention is directed thereto in the text relating to Tables 5 and 10. As a result of this method of tabulation, the amount of debt obligations outstanding at

the close of 1904, given in Table 19 of Bulletin 50, plus the increase or minus the decrease, given in Table 23 of this report, will differ from the amount of outstanding debt obligations reported in Table 23 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 23, and the increase or decrease indicated by a comparison of the debt shown in Table 23 as outstanding at the close of 1905 with that given for 1904 in Table 19 of Bulletin 50, 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 23, and the excess of receipts or payments on account of the principal of the public debt, given in Table 10, represent the premiums secured and discounts allowed on debt obligations issued and redeemed.

Increase in sinking fund assets.—The increase in sinking fund assets was 20.6 per cent of the increase in the outstanding debt, while, as has already been shown, the sinking fund assets themselves equaled 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 report.

Comparative statistics, 1902 to 1905.—Table 23 presents comparative summaries of the greater portion of statistics relative to debt given in that table. Those summaries show that in four years the debt of the 148 cities increased 24.1 per cent, while the population of the same cities increased only 7.9 per cent. As a result, the per capita of all debt increased from \$63.62 to \$72.89, a gain of 14.6 per cent. The debt less sinking fund assets increased 25.8 per cent, showing that to a limited extent the sinking fund assets were accumulating faster relatively than the debts. The per capita of debt less sinking fund assets was \$51.14 in 1902 and \$58.48 in 1905, a gain of 14.4 per

cent. The debt less sinking fund assets increased \$63,533,892 in 1905, which total is less than the increase in any year covered by the summaries, with the exception of 1902.

TABLE 24.

Debt obligations, classified by purpose of issue.—In Table 24 is presented an imperfect exhibit of funded debt 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 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 industries. For such cities all loans for general 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 24 still shows a total of \$95,456,755 under the head "refunding," out of an aggregate of \$1,522,708,795.

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 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 24 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 154 cities are correspondingly affected.

TABLE 25.

Debt obligations, classified by year of issue.—Table 25 presents a classification of the funded debt and special assessment loans of cities by year of issue from 1885 to 1905. Of the total amount of this debt, the year of issue for \$773,038,168, or over one-half, was not reported. Of the amount unreported, over three-fourths is for the city of New York, for which no data were obtainable. For a great number of cities the table is fairly satisfactory, but, because of the absence of data for a number of cities, the table is far from satisfactory when taken as a whole.

TABLE 26.

Debt obligations, classified by rate of interest.—Table 26 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 \$1,573,046,453, or approximately 98.4 per cent.

Of the obligations for which rates were reported, the greater portion belonged under one or another of the specific heads of Table 26. The amounts included in the column "other reported rates," classified by rate, are as follows:

TABLE XIX.—Amount of loans reported, with specified exceptional rates of interest: 1905.

| RATE PER CENT. | Amount. | RATE PER CENT. | Amount. |
|------------------|--------------|----------------|-----------|
| Total..... | \$80,238,635 | | |
| No interest..... | 205,458 | 3.8..... | \$351,440 |
| 1.0..... | 2,747 | 3.825..... | 245,000 |
| 2.0..... | 5,000 | 3.85..... | 100,000 |
| 2.5..... | 13,279,700 | 3.875..... | 42,496 |
| 3.1..... | 17,900 | 3.9..... | 81,200 |
| 3.125..... | 110,800 | 3.95..... | 100,000 |
| 3.25..... | 14,764,530 | 4.25..... | 729,000 |
| 3.3..... | 8,774,140 | 4.4..... | 8,000 |
| 3.4..... | 6,000 | 4.45..... | 43,000 |
| 3.35..... | 28,000 | 4.49..... | 5,778 |
| 3.375..... | 2,491,994 | 4.68..... | 100,000 |
| 3.44..... | 150,000 | 4.70..... | 30,000 |
| 3.55..... | 14,000 | 4.75..... | 658,708 |
| 3.6..... | 175,000 | 4.875..... | 6,101,842 |
| 3.625..... | 314,633 | 6.5..... | 2,356,608 |
| 3.65..... | 17,411,200 | 7.3..... | 1,875,000 |
| 3.7..... | 6,000 | 8.0..... | 1,388,961 |
| 3.75..... | 315,000 | 10.0..... | 1,000 |
| 3.75..... | 7,948,500 | | |

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

The aggregate interest charge on the loans for which the rates of interest were reported was \$60,596,475, the average rate being 3.852 per cent. At the same rate the annual interest charge on the debt outstanding at the close of 1905 would be \$62,621,307.

During the year the debt of cities increased by \$80,522,509. Such of the interest payments reported in Table 7 as were payments on account of debt outstanding at the close of the year 1905, and therefore included in Table 26, 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 \$59,519,580—an amount \$3,101,727 less than the estimate given above as the total interest charge on the interest-bearing debt outstanding at the close of the year, and \$2,745,351 less than the \$62,264,931 reported in Table 7 as payments of interest, including amount charged on account of outlays (see page 51). The latter difference is made up of the following items: (1) Interest amounting to \$1,805,774, 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 nearly \$60,000,000, but which can not be included in Tables 23, 24, 25, and 26, although the amounts paid to the state on their account are given in detail in the text relating to Table 5 (page 48); (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 23 in the columns "revenue and tax loans," "outstanding warrants," and "other debt obligations."

Table xx, which follows, gives the average rate of interest paid by the several cities on the loans for which the rates were reported. The table also gives for such cities the amounts for which the rates were reported and the interest charges on the same, on which the average rates were computed.

TABLE XX.—*Funded debt, revenue, and tax loans, and special assessment loans for which the rates of interest were reported, together with the amount of interest charge and the average rate of interest on such loans: 1905.*

| City number. | CITY. | DEBT FOR WHICH RATE OF INTEREST WAS REPORTED. | | |
|--------------|----------------|---|-------------------------|---------------------------|
| | | Amount. | Annual interest charge. | Average rate of interest. |
| | Total..... | \$1,573,105,067 | \$60,596,475 | 3.9 |
| | Group I..... | 1,098,354,091 | 40,375,894 | 3.7 |
| | Group II..... | 216,502,967 | 9,024,731 | 4.2 |
| | Group III..... | 156,642,630 | 6,768,089 | 4.3 |
| | Group IV..... | 101,605,379 | 4,427,761 | 4.4 |

TABLE XX.—*Funded debt, revenue, and tax loans, etc.—Continued.*
GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| City number. | CITY. | DEBT FOR WHICH RATE OF INTEREST WAS REPORTED. | | |
|--------------|---------------------|---|-------------------------|---------------------------|
| | | Amount. | Annual interest charge. | Average rate of interest. |
| 1 | New York, N. Y. | \$641,523,249 | \$22,778,907 | 3.6 |
| 2 | Chicago, Ill. | 64,435,948 | 2,774,082 | 4.3 |
| 3 | Philadelphia, Pa. | 67,924,300 | 2,276,491 | 3.4 |
| 4 | St. Louis, Mo. | 21,019,278 | 792,912 | 3.8 |
| 5 | Boston, Mass. | 99,162,856 | 3,654,930 | 3.7 |
| 6 | Baltimore, Md. | 43,359,166 | 1,623,183 | 3.7 |
| 7 | Cleveland, Ohio | 25,926,050 | 1,045,642 | 4.0 |
| 8 | Buffalo, N. Y. | 19,252,855 | 747,337 | 3.9 |
| 9 | San Francisco, Cal. | 4,568,600 | 159,991 | 3.5 |
| 10 | Pittsburg, Pa. | 22,699,902 | 909,162 | 4.0 |
| 11 | Cincinnati, Ohio | 40,745,979 | 1,706,053 | 4.2 |
| 12 | Detroit, Mich. | 9,045,548 | 345,207 | 3.8 |
| 13 | Milwaukee, Wis. | 7,741,250 | 319,706 | 4.1 |
| 14 | New Orleans, La. | 19,361,410 | 819,430 | 4.2 |
| 15 | Washington, D. C. | 11,587,700 | 422,951 | 3.6 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | |
|----|--------------------|--------------|-----------|-----|
| 16 | Newark, N. J. | \$23,262,000 | \$929,840 | 4.0 |
| 17 | Minneapolis, Minn. | 10,074,000 | 409,760 | 4.1 |
| 18 | Jersey City, N. J. | 20,181,007 | 960,424 | 4.8 |
| 19 | Louisville, Ky. | 10,126,888 | 427,955 | 4.2 |
| 20 | Indianapolis, Ind. | 3,770,800 | 143,198 | 3.8 |
| 21 | Providence, R. I. | 18,409,188 | 679,773 | 3.7 |
| 22 | St. Paul, Minn. | 9,869,775 | 430,356 | 4.4 |
| 23 | Rochester, N. Y. | 11,649,778 | 415,547 | 3.6 |
| 24 | Kansas City, Mo. | 8,109,888 | 355,274 | 4.4 |
| 25 | Toledo, Ohio | 8,851,041 | 365,910 | 4.1 |
| 26 | Denver, Colo. | 4,034,500 | 220,041 | 5.5 |
| 27 | Allegheny, Pa. | 9,077,246 | 356,105 | 4.0 |
| 28 | Columbus, Ohio | 12,167,655 | 526,565 | 4.3 |
| 29 | Worcester, Mass. | 8,996,800 | 341,278 | 3.8 |
| 30 | Los Angeles, Cal. | 6,968,725 | 268,396 | 3.9 |
| 31 | Memphis, Tenn. | 6,445,314 | 314,876 | 4.9 |
| 32 | Omaha, Nebr. | 6,412,900 | 291,320 | 4.5 |
| 33 | New Haven, Conn. | 3,703,000 | 137,532 | 3.7 |
| 34 | Syracuse, N. Y. | 7,876,624 | 290,533 | 3.7 |
| 35 | Scranton, Pa. | 2,484,443 | 103,732 | 4.2 |
| 36 | St. Joseph, Mo. | 1,901,450 | 74,220 | 3.9 |
| 37 | Paterson, N. J. | 4,755,073 | 202,264 | 4.3 |
| 38 | Fall River, Mass. | 5,849,623 | 229,924 | 3.9 |
| 39 | Portland, Oreg. | 7,890,610 | 397,807 | 5.0 |
| 40 | Atlanta, Ga. | 3,644,639 | 151,501 | 4.2 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | |
|----|----------------------|-------------|-----------|-----|
| 41 | Seattle, Wash. | \$9,994,269 | \$529,518 | 5.3 |
| 42 | Dayton, Ohio | 3,810,935 | 165,371 | 4.3 |
| 43 | Albany, N. Y. | 3,993,735 | 173,826 | 4.4 |
| 44 | Grand Rapids, Mich. | 2,049,000 | 86,950 | 4.2 |
| 45 | Cambridge, Mass. | 9,850,450 | 367,326 | 3.7 |
| 46 | Lowell, Mass. | 3,555,808 | 136,656 | 3.8 |
| 47 | Hartford, Conn. | 7,698,256 | 274,400 | 3.6 |
| 48 | Reading, Pa. | 1,659,500 | 65,395 | 3.9 |
| 49 | Richmond, Va. | 7,576,607 | 357,449 | 4.7 |
| 50 | Nashville, Tenn. | 3,748,000 | 169,930 | 4.5 |
| 51 | Trenton, N. J. | 4,805,640 | 190,979 | 4.0 |
| 52 | Wilmington, Del. | 3,428,954 | 98,168 | 4.1 |
| 53 | Camden, N. J. | 3,428,954 | 141,062 | 4.1 |
| 54 | Bridgeport, Conn. | 2,053,000 | 78,620 | 3.8 |
| 55 | Lynn, Mass. | 2,365,000 | 168,433 | 3.9 |
| 56 | Troy, N. Y. | 3,538,069 | 133,098 | 3.8 |
| 57 | Des Moines, Iowa | 1,316,000 | 51,855 | 3.9 |
| 58 | New Bedford, Mass. | 4,934,835 | 196,325 | 4.0 |
| 59 | Springfield, Mass. | 2,404,100 | 87,204 | 3.6 |
| 60 | Oakland, Cal. | 1,190,850 | 49,062 | 4.1 |
| 61 | Lawrence, Mass. | 2,330,272 | 83,300 | 4.0 |
| 62 | Somerville, Mass. | 1,510,000 | 58,135 | 3.8 |
| 63 | Kansas City, Kans. | 3,050,868 | 152,973 | 5.0 |
| 64 | Savannah, Ga. | 3,100,461 | 155,023 | 5.0 |
| 65 | Hoboken, N. J. | 1,680,057 | 67,941 | 4.0 |
| 66 | Peoria, Ill. | 1,130,072 | 49,198 | 4.4 |
| 67 | Duluth, Minn. | 6,500,750 | 304,770 | 4.7 |
| 68 | Utica, N. Y. | 1,164,592 | 45,294 | 3.9 |
| 69 | Manchester, N. H. | 1,785,000 | 72,250 | 4.0 |
| 70 | Evansville, Ind. | 2,040,000 | 98,725 | 4.8 |
| 71 | Yonkers, N. Y. | 4,585,413 | 192,710 | 4.2 |
| 72 | San Antonio, Tex. | 2,465,183 | 125,516 | 5.1 |
| 73 | Elizabeth, N. J. | 3,159,500 | 126,380 | 4.0 |
| 74 | Waterbury, Conn. | 1,789,000 | 67,440 | 3.8 |
| 75 | Salt Lake City, Utah | 4,515,250 | 199,904 | 4.4 |
| 76 | Erie, Pa. | 1,217,155 | 47,858 | 3.9 |
| 77 | Wilkesbarre, Pa. | 760,700 | 30,438 | 4.0 |
| 78 | Schenectady, N. Y. | 2,287,036 | 90,748 | 4.0 |
| 79 | Norfolk, Va. | 6,058,830 | 271,384 | 4.5 |
| 80 | Houston, Tex. | 3,499,000 | 186,330 | 5.3 |
| 81 | Charleston, S. C. | 3,798,200 | 155,793 | 4.1 |
| 82 | Harrisburg, Pa. | 2,294,100 | 86,070 | 3.8 |
| 83 | Portland, Me. | 2,809,951 | 128,858 | 4.6 |
| 84 | Dallas, Tex. | 2,269,072 | 112,834 | 5.0 |
| 85 | Tacoma, Wash. | 4,791,610 | 259,853 | 5.4 |
| 86 | Terre Haute, Ind. | 470,655 | 20,959 | 4.5 |
| 87 | Youngstown, Ohio | 1,161,945 | 55,718 | 4.8 |

TABLE XX.—*Funded debt, revenue, and tax loans, etc.*—Continued.
GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | DEBT FOR WHICH RATE OF INTEREST WAS REPORTED. | | |
|--------------|----------------------|---|-------------------------|---------------------------|
| | | Amount. | Annual interest charge. | Average rate of interest. |
| 88 | Fort Wayne, Ind. | \$863,600 | \$33,576 | 3.9 |
| 89 | Holyoke, Mass. | 3,097,300 | 116,410 | 3.8 |
| 90 | Akron, Ohio | 1,361,678 | 61,379 | 4.5 |
| 91 | Brockton, Mass. | 3,000,000 | 114,124 | 3.8 |
| 92 | Saginaw, Mich. | 2,104,718 | 83,255 | 4.0 |
| 93 | Lincoln, Nebr. | 1,619,933 | 69,964 | 4.3 |
| 94 | Lancaster, Pa. | 1,099,500 | 41,505 | 3.8 |
| 95 | Covington, Ky. | 2,017,232 | 83,525 | 4.1 |
| 96 | Altoona, Pa. | 1,493,500 | 59,740 | 4.0 |
| 97 | Spokane, Wash. | 3,506,953 | 192,817 | 5.5 |
| 98 | Birmingham, Ala. | 2,324,000 | 129,400 | 5.6 |
| 99 | Pawtucket, R. I. | 5,070,000 | 198,850 | 3.9 |
| 100 | South Bend, Ind. | 624,833 | 26,322 | 4.2 |
| 101 | Binghamton, N. Y. | 681,500 | 24,285 | 3.6 |
| 102 | Augusta, Ga. | 1,811,500 | 81,128 | 4.5 |
| 103 | Bayonne, N. J. | 2,392,350 | 106,614 | 4.5 |
| 104 | Mobile, Ala. | 3,515,774 | 172,327 | 4.9 |
| 105 | Johnstown, Pa. | 494,900 | 19,894 | 4.0 |
| 106 | McKeesport, Pa. | 1,092,500 | 46,975 | 4.3 |
| 107 | Dubuque, Iowa. | 1,226,728 | 52,462 | 4.3 |
| 108 | Butte, Mont. | 739,576 | 33,025 | 4.5 |
| 109 | Springfield, Ohio. | 1,144,053 | 53,658 | 4.7 |
| 110 | Wheeling, W. Va. | 469,500 | 21,671 | 4.6 |
| 111 | Sioux City, Iowa. | 1,858,100 | 83,052 | 4.5 |
| 112 | Bay City, Mich. | 1,357,500 | 60,710 | 4.5 |
| 113 | Allentown, Pa. | 1,047,200 | 38,146 | 3.6 |
| 114 | Davenport, Iowa. | 440,000 | 18,975 | 4.3 |
| 115 | Montgomery, Ala. | 2,432,620 | 122,316 | 5.0 |
| 116 | East St. Louis, Ill. | 1,466,400 | 73,260 | 5.0 |
| 117 | Little Rock, Ark. | 244,175 | 13,329 | 5.5 |
| 118 | Quincy, Ill. | 1,005,800 | 44,356 | 4.4 |
| 119 | York, Pa. | 1,070,810 | 41,204 | 3.8 |
| 120 | Springfield, Ill. | 1,298,536 | 55,119 | 4.2 |
| 121 | Malden, Mass. | 1,715,000 | 67,085 | 3.9 |
| 122 | Canton, Ohio. | 1,633,644 | 72,474 | 4.4 |
| 123 | Passaic, N. J. | 739,685 | 31,683 | 4.3 |
| 124 | Haverhill, Mass. | 1,690,000 | 66,885 | 4.0 |
| 125 | Topeka, Kans. | 1,683,645 | 75,335 | 4.5 |
| 126 | Salem, Mass. | 763,550 | 29,476 | 3.9 |
| 127 | Atlantic City, N. J. | 3,078,475 | 134,184 | 4.4 |
| 128 | Chester, Pa. | 727,000 | 27,843 | 3.8 |
| 129 | Chelsea, Mass. | 1,750,000 | 69,732 | 4.0 |
| 130 | Newton, Mass. | 5,857,200 | 231,105 | 3.9 |
| 131 | Superior, Wis. | 1,274,078 | 58,962 | 4.6 |
| 132 | Elmira, N. Y. | 1,134,500 | 41,283 | 3.6 |
| 133 | Knoxville, Tenn. | 1,400,167 | 71,033 | 5.1 |
| 134 | Newcastle, Pa. | 408,000 | 15,475 | 3.8 |
| 135 | Jacksonville, Fla. | 1,368,000 | 68,400 | 5.0 |
| 136 | South Omaha, Nebr. | 791,188 | 40,523 | 5.1 |
| 137 | Rockford, Ill. | 649,573 | 30,041 | 4.6 |
| 138 | Chattanooga, Tenn. | 1,290,424 | 64,630 | 5.0 |
| 139 | Joplin, Mo. | 208,500 | 9,530 | 4.6 |
| 140 | Galveston, Tex. | 3,323,040 | 163,682 | 4.9 |
| 141 | Fitchburg, Mass. | 1,741,400 | 66,760 | 3.8 |
| 142 | Macon, Ga. | 946,000 | 49,005 | 5.2 |
| 143 | Auburn, N. Y. | 631,667 | 24,426 | 3.9 |
| 144 | Racine, Wis. | 608,500 | 26,120 | 4.3 |
| 145 | Woonsocket, R. I. | 2,352,000 | 92,640 | 3.9 |
| 146 | Joliet, Ill. | 487,096 | 22,620 | 4.6 |
| 147 | Kalamazoo, Mich. | 594,157 | 23,953 | 4.0 |
| 148 | Wichita, Kans. | 1,736,533 | 57,271 | 5.0 |
| 149 | Taunton, Mass. | 2,300,891 | 89,276 | 3.9 |
| 150 | Sacramento, Cal. | 545,100 | 22,266 | 4.1 |
| 151 | Oshkosh, Wis. | 573,097 | 22,655 | 4.0 |
| 152 | Pueblo, Colo. | 1,935,500 | 98,205 | 5.1 |
| 153 | New Britain, Conn. | 1,602,000 | 61,845 | 3.9 |
| 154 | La Crosse, Wis. | 703,000 | 27,985 | 4.0 |

TABLE 27.

Character of municipal permanent properties.—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 revenues 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 water-works, or indirectly decrease the 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 *governmental estate* 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 productive and unproductive properties or the cost of replacing other permanent public improvements.

The last few years have seen the beginning of a great popular and official awakening to the needs 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 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 mar-

gin of probable error or imperfection in the figures of Table 27 is less for municipal industries than for the unproductive permanent 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 27.

The greatest care has been taken in the collection and tabulation of all the figures in Table 27, 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 reports, 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.

Productive permanent properties.—The productive properties of cities are of four kinds—the assets of sinking funds, the assets of investment funds, the assets of public trust funds, and the improvements and additions which constitute the facilities of the industries for transacting the business or providing the public utilities for which they were established. The value of the first three classes is given in Tables 20, 21, and 22; that of the last mentioned, in Table 27. Of municipal industries, by far the most important are the waterworks; they are reported by 113 of the 154 cities, and their value constitutes 64 per cent of the reported value of all works of 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 productive permanent properties," is more or less incomplete, a large part being in all probability incorrectly tabulated in the column "miscellaneous unproductive permanent properties." The properties other than real estate reported in the column of "all other" productive permanent properties 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, \$48,921,100, toll bridges, \$21,745,300; Boston, Mass., rapid transit subways, \$12,285,400, 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; Chattanooga, Tenn., public hall;

Auburn, N. Y., stone quarries and crusher; and La Crosse, Wis., toll bridge.

The aggregate value of properties of all industries reported in Table 27 is \$831,368,707. Allowing for all imperfections in the tables, a comparison of this total with the figures of Table 24 shows, that up to the present time the 154 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 54 per cent of the value reported in Table 27. 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.

Unproductive permanent properties.—A comparison of the figures of Table 27 for unproductive permanent properties, with the corresponding figures of Table 24, discloses the fact that the 154 cities have paid for the greater portion of their public improvements, other than industries, out of current revenues. Attention has already been called to the fact that Table 27 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 24, there should be eliminated the debt for sewers, general street improvements, street paving, and local improvements, and practically all that 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 report 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 28.

Assessed valuation.—The valuations given in Table 28 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. Where a division of the government of a city, 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 for local purposes, and the differences between that of a city government and those of other

divisions of the government of the city, so far as ascertained, are given in the text.

The table gives separately the valuations subject to general property taxes and those subject to special property, business, or poll taxes. The character of the property or polls whose 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 under the head “special methods of assessment and taxation,” all general property taxes levied for all branches of the government of cities. 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 reported 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.—Birmingham: The valuation of personal property, with the exception of railroad property and merchants' stocks of goods, was not reported separately, the balance being included with the real property. Mobile: Railroad property valued at \$973,922 was included with personal property. The territory within the city limits, subject to the general rate, had an assessed valuation of \$19,052,625, while the property outside the present city limits, subject to the tax for liquidation of "old city" debt, had a valuation of \$1,818,100. The general rate of taxation was \$13.50, of which \$7.50 was for the "old taxing" district. Montgomery: Personal property included \$515,203, valuation of railroad property.

Arkansas.—Little Rock: The real property valuation included \$324,123 of railroad property, while the personal property included \$31,797 as the valuation of property of railroad, telegraph, sleeping car, and express companies.

California.—San Francisco: Railroad property amounting to \$161,111 was included in the valuation of personal property. Los Angeles: Railroad property amounting to \$395,492 was included in the valuation of personal property. There was a general levy of \$11 on a valuation of \$146,564,397 and one of \$12 on a valuation of \$10,097,169, the total valuation of the city being \$156,661,566. In addition to these there were levies of \$1 on "old city," with a valuation of \$126,719,730; \$0.20 on "annexed '96," with a valuation of \$17,895,033; \$2 on "old city unsecured personal property," with a valuation of \$9,891,217; and \$0.50 on "annexed '96 unsecured personal property," with a valuation of \$161,422; the average rate being \$12.02. Oakland: In this city railroad property valued at \$291,575 was included with personal property. Taxes were levied on a valuation of \$46,654,170 at the rate of \$12.60, on a valuation of \$2,753,225 at the rate of \$12.40, and on a valuation of \$6,573,648 at the rate of \$11.80. For the payment of certain sewer bonds of two sanitary districts now within the city limits of Oakland there is an additional levy on the valuation of \$1,923,080 at the rate of \$1.60, which adds \$3,077 to the tax levy of the city. Sacramento: Railroad property amounting to \$828,890 and franchises amounting to \$231,250 were included with personal property.

Colorado.—Denver: The valuation of real property included \$648,876 and that of personal property included \$14,534 of railroad property. The total valuation for city purposes was \$115,338,920, on which a general tax was levied at the rate of \$17. On the same valuation there was also a rate of \$7 for school purposes and one of \$4.50 for county purposes, the county being coextensive and included in the city government. For the purposes of payment of debt and interest on former school districts now within the city limits special levies were made as follows: On a valuation of \$11,731,805 at the rate of \$2, on a valuation of \$1,727,540 at the rate of \$3.70, on a valuation of \$8,032,395 at the rate of \$2, and on a valuation of \$1,682,720 at the rate of \$3. The average rate of taxation for the entire city was \$28.94. Pueblo: Railroad property and franchises amounting to \$340,635 were included with personal property. Taxes were levied on the entire city's valuation—\$16,171,268—at the rate of \$16. Additional taxes were levied on a valuation of \$8,588,993 at the rate of \$0.70, on a valuation of \$4,191,604 at the rate of \$1, and on a valuation of \$3,390,671 at the rate of \$0.05. These valuations equal the city valuation. There were also levies for park districts—one on a valuation of \$6,188,798 at the rate of \$2, one on a valuation of \$6,538,893 at the rate of \$0.40, and one on a valuation of \$833,728 at the rate of \$0.50. The school districts are

not coextensive with the city. The average school rate was \$11.05 and the average rate for all purposes \$28.64.

Connecticut.—New Haven: There were three rates within the city—one on a valuation of \$104,737,757 at the rate of \$14, one on a valuation of \$5,263,409 at the rate of \$3, and one on a valuation of \$3,527,899 at the rate of \$4.25. This last valuation is included in the property comprising the smaller valuation given above. The average rate of the city was \$13.57. There is a part of the Westville school district outside of Ward 13, with a valuation of \$2,114,608 at the rate of \$6.50, which is not included in the table. Valuation for bank corporation stocks was not reported. Hartford: Of the valuations in this city, \$643,425 was for farm property, on which the levy was \$6. The balance of the city, with a valuation of \$64,971,346, had a rate of \$16.71. There were also nine school districts having a total valuation of \$65,963,078, each with a special rate of levy. This higher valuation of school districts was explained partly by the fact that the insane asylum is exempt from taxation for city purposes but is included for school purposes, and partly by the fact that the tax list for school purposes was made up before the final deductions. There was also a rate of \$1 on a valuation of \$64,971,346 for sinking fund purposes. The average rate for the city was \$21.62. The valuation for corporation stock not subject to general property taxes was reported as \$31,352,259. Bridgeport: The city valuation was subject to a general tax rate of \$5.40. Property valued at \$63,109,072 was subject to an additional tax rate of \$8.10. The average rate for the city was \$13.18. The valuations and levies are those reported for 1904, as the 1905 figures were not secured. Waterbury: The valuation for the entire city was \$50,186,036, subject to a general rate of \$3. There were two taxing districts—one with a valuation of \$42,842,807, taxed at the rate of \$11.80, and the other with a valuation of \$2,753,643, taxed at the rate of \$8.90. New Britain: No separation was made between the valuation of real and personal property. The total valuation was \$12,185,430, subject to a tax of \$11 for city purposes. In addition to this there was a rate of \$16.50 on the same valuation for the town of New Britain. The levy reported was for 1904, as the grand list for 1905 could not be obtained.

Delaware.—Wilmington: Personal property was not taxed. On a valuation of \$44,387,727 on real property there was a rate of \$15, while on suburban property, valued at \$1,237,164, the rate was \$7.50. The average rate was \$14.80.

Florida.—Jacksonville: Real property valuations included \$1,665,410 and personal property valuations included \$350,000 of railroad property. Taxes were levied on a valuation of \$18,264,340 at the rate of \$11.90, and on a valuation of \$16,979,612 at the rate of \$4.20. The former was the general city valuation, and the latter the valuation of fire districts, including only a portion of the city. The average rate of taxation was \$15.80.

Georgia.—Atlanta: Real property valuations included \$3,134,998 of railroad, telephone, and telegraph property. Savannah: Real property valuations included \$2,245,297 of railroad, telephone, and telegraph property. Augusta: Real property valuations included \$908,401 of railroad property. Telegraph and telephone property was not reported. Macon: Real property valuations included \$781,292 and personal property valuations included \$399,784 of railroad property. Telegraph and telephone property was not reported.

Illinois.—Chicago: The assessed valuation was the same for school districts as for the city government. The valuations subject to assessments were as follows: For South Park, \$248,348,174; for West Park, \$91,600,469; for Lincoln Park, \$30,962,326—the total valuation for parks being \$370,910,969—and for sanitary district, \$428,179,108. The rates of levy were, for city government, \$18.64; for schools, \$22.65; for South Park, \$6.80; for West Park, \$8.11; for Lincoln Park, \$8.67; and for the sanitary district, \$7.25. The average rate for all parks was \$7.68 which, combined with the other rates, gives \$55.52 as the approximate rate for the city's municipal purposes. Peoria: Personal property valuations contained \$492,861

of railroad property. There was a levy of \$24.40 for general purposes; \$6.80 for park district; and \$35 for schools. East St. Louis: Personal property valuations included \$1,067,997 of railroad, telephone, telegraph, and express property. There was a levy of \$31.25 for general purposes and \$4.70 for interest on bonds. There was also a levy of \$24.30 for schools and \$5.40 for school debt, all of which were based on the general city valuation. Quincy: Personal property valuations included \$132,034 of railroad property. The general city levy was at the rate of \$22.50; the rate for the school district was \$19.80; and that for bonds and interest \$16. Springfield: Personal property valuations contained \$227,502 of railroad property. The general city rate of taxation was \$21.67, with an additional rate of \$4 for bonds; the school rate was \$26 and on the city valuation the school levy amounted to \$199,097. The park rate was \$5.30, making the levy on city valuation for that purpose \$40,585. Rockford: Personal property valuation contained \$280,012 of railroad property. Joliet: Personal property valuations included \$183,566 of railroad property. In addition to the \$36 levy for general city purposes, there was a levy of \$10 for high schools and \$26 for graded schools, making a total levy of \$72. The amount of levy reported for general city purposes was slightly in excess of the amount indicated by the rate given.

Indiana.—Indianapolis: Personal property valuations contained \$10,667,420 of railroad property and \$1,460,960 of telegraph and telephone property. The tax rate for general city purposes was \$8.80; for schools, \$5.30; and for library, \$0.40. These rates do not give the exact levy reported and there is no explanation of the deficiency. The average rate for all purposes, as shown by the valuation and tax levy, was \$14.64. The valuation and levy reported were for 1904. Evansville: Personal property valuations included \$790,270 of railroad property. Terre Haute: Personal property valuations included \$1,056,580 of telegraph, telephone, pipe line, express, sleeping car, and railroad property. The city rate was \$10 and the school rate \$8.90. These rates do not agree with the levy reported and no explanation of the deficiency was given. The average rate for all purposes, as shown by valuation and amount of levy, was \$19.27. Fort Wayne: Personal property valuations included \$1,178,590 of railroad property. The tax rate for general purposes was \$10 and for school and library \$4.50. South Bend: Personal property valuations included \$1,002,240 of railroad property. The tax rate for general city purposes was \$12.50 and for schools \$7. The amount of levy, as shown for schools, is larger than the above rate would indicate and no explanation was given. The average rate computed from valuation and amount of levy was \$20.70.

Iowa.—Des Moines: Personal property valuations included \$598,730 of railroad property. The valuation of property taxed for road districts was \$767,580 at the rate of \$5; for water, the valuation was \$14,494,906 at the rate of \$3; for light, the valuation was \$14,562,464 at the rate of \$4.20; for "old debt," the valuation was \$11,804,800 at the rate of \$1.50; for "other city," the valuation was \$15,603,610 at the rate of \$26; for parks, the valuation was \$16,371,190 at the rate of \$4; and for school purposes, the valuation was \$16,371,190 at the rate of \$30.20. The levies on supplemental valuations brought the total levy to \$1,091,746, an average rate of \$66.69 for the entire city, while the total of all rates was \$73.90. Dubuque: The general city levy was \$11 on a valuation of \$23,699,010. There was a special rate of \$1 on a valuation of \$20,234,830 and a school levy of \$15 on a valuation of \$7,208,479. The city council makes small exemptions from the levy, which reduces its fraction below the amount indicated by the rate. Sioux City: The personal property valuations included \$310,644 of railroad property. The total value of property within the city limits was \$6,611,378, but only \$6,348,162 was taxable for general purposes, and this was taxed at the rate of \$27. There was a special tax on the full valuation for health and bridges at the rate of \$3.20; for lighting, on a valuation of \$6,067,306 at the rate of \$2; for roads, on a valuation of \$263,216 at the rate of \$5; for waterworks, on a valuation of \$5,865,860

at the rate of \$4; and for schools, on the full city valuation at the rate of \$30. The total tax rate was \$71.20, only \$33.20 of this being on the total city valuation. The rate for all purposes was \$64.71. Davenport: Personal property valuation included \$197,850 of railroad property, and a general city rate of \$14 was levied on a valuation of \$19,324,730. A special rate of \$5 was made on agricultural lands with a valuation of \$202,266 and a school levy at the rate of \$18.80 on a valuation of \$9,884,999. The average rate was \$23.42.

Kansas.—Kansas City: Real property valuations included \$20,000 of telephone property, and personal property valuations included \$21,980 of telephone property and \$732,220 of railroad property. The rate of taxation was \$23.20 for general city purposes and \$17.80 for schools. Topeka: Personal property valuation included \$538,720 of railroad property. Wichita: Personal property valuation included \$289,199 of railroad property.

Kentucky.—Louisville: Personal property valuations included \$4,059,988 of railroad property. Covington: Personal property valuations included \$954,325 of railroad property.

Louisiana.—New Orleans: Personal property valuations included \$10,572,069 of railroad property.

Maine.—Portland: The tax rate covers amount for state and county taxes, it being a straight rate of \$21.20. The rate used in the table is calculated so as to show the rate used exclusively for municipal purposes. The valuations for telephone and telegraph properties were not reported separately.

Maryland.—Baltimore: Property is subject to different rates of taxation, according to the location and character. Property valued at \$304,481,620 was taxed at the rate of \$21.15 and that valued at \$27,525,760 was taxed at the rate of \$6. Valuations of securities amounting to \$102,136,802, and of savings deposits, amounting to \$69,000,000, were reported "subject to other than general property taxes."

Massachusetts.—In this state the valuation of national bank stock is included on the tax rolls, whether the shares belong to residents or nonresidents. The valuation of the bank shares owned by the residents of the several cities is given under the head of "valuations subject to other taxes." The valuations of the bank shares of nonresidents are not included in the table; in some cities such valuation is not shown separately on the city books. The tax rate in Massachusetts cities covers amount for state and county taxes. The rate used in Table 28 is calculated for the purpose of showing the rate exclusively for municipal purposes and includes, besides those generally spoken of as for city purposes, levies for payment to the state on account of armories, grade crossings, sewers, parks, and water. The following will show the valuations of nonresident bank taxes so far as reported:

| | | | |
|------------------|--------------|-----------------|----------|
| Boston..... | \$32,686,118 | Somerville..... | \$86,400 |
| Worcester..... | 802,598 | Holyoke..... | 925,700 |
| Fall River..... | 1,210,553 | Chelsea..... | 3,778 |
| Cambridge..... | 234,525 | Newton..... | 96,880 |
| Lowell..... | 619,907 | Fitchburg..... | 416,861 |
| Springfield..... | 2,546,073 | Taunton..... | 618,705 |
| Lawrence..... | 404,782 | | |

In Lynn the railroad property was divided as follows: In real property valuations \$744,400 and in personal property, \$100,000. This is the only city in the state where railroad property was reported separately. New Bedford: This city alone reports a valuation on vessels in foreign trade. The amount was \$21,200 and was included in the column "subject to other taxes." In Somerville there was a small excise tax on trading stamps, but no valuation was reported.

Michigan.—Grand Rapids: The rate of taxation was \$7.89 for city purposes and \$4.86 for school purposes. These rates, based on the valuations reported, would considerably exceed the amount of levies, and no explanation is given. Saginaw: The rate of taxation was \$9.73 for city purposes and \$3.62 for schools. The rates do not agree with the amount of levies reported, and no explanation is given. Kalamazoo: There was a city rate of taxation of \$10 and a school rate of \$7.

Minnesota.—Minneapolis: There was a rate of \$22.09 for general purposes and special rates for street purposes for the different wards, ranging from \$1.15 to \$2.50. The average rate of the city was \$23.60. St. Paul: The general rate of taxation for city purposes was \$19.22. There were special levies for interest on bonded debt made in ten separate districts of the city, the rates ranging from \$2.04 to \$2.64. Duluth: The rate of taxation was \$14.90 for general city purposes and \$11.40 for school purposes. The levies reported were for 1904, as those for 1905 were not obtained.

Missouri.—St. Louis: The rate for city purposes was \$14.70 and that for school purposes \$5.50. The amount of levy reported for schools was based on the city valuation. Personal property valuations included street railways, \$18,715,043; steam railways, \$7,469,801; telegraph and telephone property, \$1,364,479; and bridges, \$2,600,000. Property of quasi public corporations was not included in assessments for city purposes. Valuations subject to other than general property taxes were reported as follows: Steamboats, \$233,650, taxed at the rate of \$1; merchants' stock, \$31,177,103, at the rate of \$2; merchants' stock and machinery, \$30,776,218, at the rate of \$2; merchants' stock, \$31,177,103, at the rate of \$5.50; and manufacturers' stock, \$30,776,218, at the rate of \$5.50. The last two levies were for school purposes. Kansas City: The real property valuations included \$324,810 and the personal property valuations included \$129,610 of railroad property. The rate of levy for city purposes was \$13.50. The levy for park maintenance, at the rate of \$3, was on land, exclusive of improvements, valued at \$38,795,420. There was also a rate of \$10 for school purposes on the city valuation. The average rate was \$23.63. St. Joseph: The rate for city purposes was \$13. No special rate was reported for schools. The personal property valuations included railroads, bridges, and telephones, \$1,693,900, and franchises, \$521,486. Joplin: The levies reported are those made on June 1, 1905, as the levy of June 1, 1906, was not extended at the time the report was secured. The general city rate of taxation was \$13 and that for schools \$15. Railroad property valued at \$343,780 and merchants' stocks of goods valued at \$430,930 are included in personal property valuations.

Montana.—Butte: There was no separation on the tax rolls between real and personal property, the total valuation only being given. The rate for general city purposes was \$12 and that for schools \$6.

Nebraska.—Omaha: The levying of city and school taxes was transferred to the county during 1905. The large decrease in valuations since the report of 1904 is accounted for because the city assessed at full value while the county assessed at 20 per cent of true value. The rate for city purposes was \$51.80 and that for schools \$13. Lincoln: Personal property valuations included \$153,970 of railroad property. The rate for the city was \$37.50 and that for schools \$17. The school levy on city valuation was \$105,143. South Omaha: Railroad property amounting to \$556,984 was included in personal property valuations. Insurance, telegraph, telephone, express, and sleeping car property was not reported separately. No school tax was shown.

New Hampshire.—Manchester: The tax levy reported was for 1906. There was a valuation or poll tax amounting to \$1,465,000, included in column "subject to other taxes," which was taxed at the rate of \$16.29.

New Jersey.—Bayonne: In this city there was a straight tax levied covering payments of state and county taxes. The rates used in Table 26 were computed for the purpose of showing the rate for municipal purposes. Bayonne is the only city in the state that reported separately the value of railroad property, which is given as \$440,837 and is included in personal property valuations.

New York.—In the cities of New York franchises for public service corporations are assessed as real property. In all cities, with the exception of Troy, the values of such franchises were reported separately. These values were: New York, \$302,193,550; Buffalo, \$13,588,200; Rochester, \$5,742,825; Syracuse, \$3,828,600;

Albany, \$2,648,300; Utica, \$1,192,800; Yonkers, \$1,218,000; Schenectady, \$491,250; Binghamton, \$417,700; Elmira, \$637,700; and Auburn, \$490,100. Bank stock was taxed at 1 per cent and gross receipts from insurance premiums at 2 per cent in the cities of this state. These valuations appear in column "subject to other taxes." As most of the cities of the state pay the county or town for the poor, and the rate of such tax is based upon a different assessment than that of the city, the amount of levy will not agree with the valuation multiplied by the rate. In New York city the tax rate for New York county, with a valuation of \$4,680,680,189, was \$0.62; in Kings county, with a valuation of \$1,031,894,265, it was \$1.34; in Queens county, with a valuation of \$149,499,728, it was \$1.27; in Richmond county, with a valuation of \$50,072,045, it was \$1.30; the average rate of the city being \$14.95. In the column showing valuations subject to other than general property taxes are reported bank stock valued at \$276,417,150 and insurance premiums valued at \$5,765,841. Buffalo: The straight rate for the city of Buffalo, including levy for county, was \$25.18. The rate for municipal purposes was \$22. Bank stock was reported at the value of \$7,062,694. Rochester: The straight rate in Rochester, including state and county taxes, was \$22.41. The rate for municipal purposes was \$19.42, which includes \$0.49 made by the county for the city poor. Syracuse: The straight rate, including payments for state and county taxes, was \$22.51. The rate for municipal purposes was \$19.34, including \$0.35 made by the county on account of its city poor. The value of bank stock was reported as \$2,655,161 and that of gross premium receipts of insurance companies as \$352,037 in column showing valuations subject to other taxes. Albany: The straight rate of taxation was \$20.40, including state and county taxes. This rate is based on valuations of \$69,153,108, in addition to which there is a special rate of \$13.20 on a valuation of \$139,835 levied against two wards outside of police and fire protection. The average rate for municipal purposes was \$15.97. Bank stock valued at \$4,568,747 was reported, and gross premium receipts of insurance companies valued at \$266,356 are reported in column showing valuations subject to other than general property taxes. Troy: The average tax rate was \$16.18. The rate for the old city was \$15.90; for Lansingburg town, \$11.20; for Sycaway school district, \$14.90; for St. Mary and North Greenbush district, \$13.20. In addition to these there was a levy of \$7.63 on a valuation of \$7,055,220 for the Lansingburg school district. Utica: The straight rate of taxation for Utica, including state and county, was \$27.52. The rate for municipal purposes was \$21.16, which includes \$1.37 for the city poor, computed by the county. Bank stock valued at \$4,760,577 and gross premium receipts of insurance companies valued at \$176,723 were included in column "valuations subject to other than general property taxes." Yonkers: The straight rate of taxation, including state and county, was \$24.30. The rate for municipal purposes was \$21.49. Bank stock reported at the value of \$221,185 and gross premium receipts of insurance companies valued at \$90,451 were included in the column "valuations subject to other than general property taxes." Schenectady: This city was divided into two districts, to which different rates of taxation were applied—one at \$17.80 and one at \$19.50. However, only one valuation and levy was given. There was a levy of \$6.50 for bridges on a valuation of \$30,000. The average rate of \$18.98 for city purposes was derived from the levy for general city government and bridges. Binghamton: The straight rate of taxation was \$28.60, including state and county taxes. The rate for municipal purposes was \$19.60. Elmira: The straight rate of taxation, including payments to state and county, was \$25.60. The rate for municipal purposes was \$19.94. Auburn: The straight rate of taxation was \$25.23, including state and county taxes. The rate for municipal purposes was \$21.69, of which \$15.61 was for general city purposes, \$5.84 for school purposes, and \$0.24 for poor.

Ohio.—Cleveland: The rate for general city purposes was \$13.50 and that for school and library purposes \$11.90. In addition to

this there was a special levy of \$1.80 on a valuation of \$169,893,090 for the sewer district. The total levy for all purposes amounted to \$5,741,514 and the average rate of the city was \$26.82. Real and personal property were not reported separately, so that the valuation gives only the total. Cincinnati: There were several rates of taxation for this city, but all were based upon the same valuation. The rate for general city purposes was \$8.80; for the Cincinnati University, \$0.33; for the firemen's pension fund, \$0.08; for police relief, \$0.04; for sinking fund, \$2.75; and for schools, \$4.12. The school district shows a greater valuation than the city, but the levy reported was based upon the city valuation. Columbus: The rate of general city levy was \$14.55 and that for schools, \$7.75. No separate report was made as to the valuations of railroad, telegraph, and telephone property. Youngstown: Railroad property valued at \$1,039,511 was included in personal property valuations. The rate of taxation for general city purposes was \$12.20, for board of education \$9.20, and for parks \$1. Akron: The rate for general city purposes was \$15.90 and that for school purposes, \$10. The school levy, based upon the city valuation, was \$227,749. Springfield: The rate of taxation for city purposes was \$10.12, while for school purposes it was \$7.90. The valuation of the school districts slightly exceeded the valuation of the city, but the levy reported was based upon the city valuation. Canton: The rate of taxation for general city purposes was \$13.90 and that for the poor, \$0.50. There was also a school rate of \$8. The school district had a slightly larger valuation than the city. The levy reported, however, was based upon the city valuation.

Oregon.—Portland: The rate reported in Table 28 for this city was \$19.52 and is the sum of the following rates: For general city purposes, \$9.62; for school purposes, \$7.20; and for the Port of Portland, \$2.70. The tax levy shown for the Port of Portland is based upon the city valuation, and in addition to this there is for this purpose a valuation of \$3,982,191 outside of the city of Portland.

Pennsylvania.—In this state the personal property which was subject to taxation for city purposes, and which is reported in Table 28, consisted of horses and cattle. Philadelphia: 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 portions 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 the poor in districts largely situated outside of the city, have a slightly lower rate than the same class of property in other territory. The city real property subject to the higher of the two rates was valued at \$1,080,685,711 with a rate of \$15, while that subject to the lower rate was valued at \$58,595,035 with a rate of \$14.50. The real property classed as suburban property had a valuation of \$29,471,630 with a rate of \$10, and a valuation of \$39,322,615 with a rate of \$9.67. The real property classed as "farms" had a valuation of \$14,258,725 with a rate of \$7.50, and a valuation of \$14,797,210 with a rate of \$7.25. Personal property subject to a rate of \$15 had a valuation of \$1,403,154, and that subject to a rate of \$14.50 had a valuation of \$327,346. The total valuation of all property was \$1,238,861,426, and the average rate was \$14.51. Pittsburgh: Property is classified as "city," "suburban," or "farm." 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 \$275,481,695; that at two-thirds value, \$119,229,467; and that at one-half value, \$4,271,731; while the personal property was valued at \$2,269,695. The general rate of the city was \$12.94. In addition to this there were levies for the payment of debt for certain annexed territory, one levy based on a valuation of \$1,137,812 with

a tax rate of \$1.25, and another based on a valuation of \$830,937 with a rate of \$2.90. There are a large number of school districts in the city, and the rates for these districts vary from a fraction of a dollar to \$8—the average rate being \$1.90. The average rate for the entire municipality was \$14.86. Allegheny: The valuation reported for general city purposes was \$86,664,700, taxed at a rate of \$11. This does not include the valuations of suburban and farm property. In addition there is a special sewer tax levy on a valuation of \$43,388,500 with a rate of \$0.30, and also one for school purposes, based upon the city valuation, at a rate of \$4.50. There was a levy by wards for school building purposes which varies from \$0.75 to \$5.50. The average levy for the municipality was \$18.33. Scranton: For charitable purposes the borough of Dunmore is annexed to Scranton. The valuation of this borough is much smaller than that of Scranton. The tax rate of this poor district was \$4.50, based upon the county valuation, which was \$24,372,765. The rate of taxation varied according to the amount of improvements—from \$2.54 on lots with no improvements to \$5.08 on lots fully improved, with an intermediary rate of \$3.39 on lots partially improved. The school rate was uniform throughout the city and was \$6.01. The average rate was \$4.60. Erie: No personal property was assessed for local purposes. The assessment on occupations was included with valuation of real property, as it was not reported separately. The aggregate of all valuations subject to assessments for municipal purposes was \$21,161,097. The levy for city purposes was at the rate of \$14.25 and that for school purposes at the rate of \$8. Wilkesbarre: The rates for this city were \$6 for general city purposes and \$5 for school purposes. The valuation of occupations was \$2,219,380. Harrisburg: The rate for general city purposes was \$8 and that for school purposes \$7. The valuation of occupations was estimated as \$1,550,000. Lancaster: The rate of taxation for general city purposes was \$8 and for school purposes \$5. The value of occupations was placed at \$750,000. Altoona: The rate of taxation for city purposes was \$10 and that for school purposes \$7. No report was made as to the valuation of occupations. Johnstown: The rate for general city purposes was \$8.20. The school districts were divided into four parts, as follows: One with a rate of \$8.30 on a valuation of \$14,273,651; one with a rate of \$9.30 on a valuation of \$381,685; one with a rate of \$9.80 on a valuation of \$938,260; and one with a rate of \$10.80 on a valuation of \$200,725. The rates in the last three valuations are higher than the general school rate of \$8.30, because a special levy was issued for the payment of debt incurred before these districts became a part of Johnstown. The average rate for school purposes was \$8.45. Such personal property as may have been assessed in this city was included with the real property. McKeesport: The rate for general city purposes was \$10.75 and that for school purposes \$8.50. In certain wards containing railroad property there was an additional levy on a valuation of \$8,380,000 at a rate of \$0.25, making the average rate of the city \$19.36. Allentown: The rate for general city purposes was \$6.44 and that for schools \$5.10. York: The rate for general city purposes was \$8.45 and that for schools \$6.55. The valuation of occupations was reported as \$756,215. Chester: The rate for city purposes was \$10 and that for schools \$6. Newcastle: The rate for city purposes was \$10 and that for schools \$8.

Rhode Island.—Woonsocket: In this city a straight rate of taxation of \$16 was reported, including the levy for the state. The rate reported in Table 26, \$14.49, was for municipal purposes only.

South Carolina.—Charleston: Real property valuations included \$646,550 and personal property valuations included \$272,880 of railroad property. The gross earnings of insurance companies, amounting to \$864,735, are reported in the column "subject to other taxes," and the tax was at the rate of \$26.50. The rate for general city purposes was \$26.50 and that for schools \$1.

Tennessee.—Memphis: In this city for purposes of taxation there were three districts with different rates of levy—one, called "old limits," had a value of \$36,098,815 with a rate of \$6.40; another, called "new limit," had a valuation of \$4,833,750 with a tax rate

of \$1.30; and the third district, called "annexed territory," had a valuation of \$19,720,168, but the reports showed no rate of levy and no levy. From the data at hand it would appear that there were no taxes levied in this district for the fiscal year 1905. The general city valuation, \$63,095,346, was taxed at the rate of \$21.23. The average rate was \$23.33. In the personal property valuation there was included \$2,223,419 of railroad property. Nashville: The personal property valuations included \$584,744 of railroad property. Knoxville: The personal property valuation included \$353,320 of steam railroad property, \$2,735 of telegraph property \$98,940 of telephone property, and \$396,984 of street railway property, subject to other than general property taxes. There is also a valuation of \$83,374 subject to a 3 per cent tax on gross income of gas companies. Chattanooga: The personal property valuation included \$754,561 of railroad property.

Texas.—San Antonio: There are nine improvement districts in this city, valued as a whole at \$19,813,660, which were included in the city valuation. There are specific levies in these districts, ranging in rates from \$0.50 to \$2.50. The general levy for the city government was \$17 on a valuation of \$36,255,380. The average rate, including the improvement districts, was \$17.99. Dallas: The personal property valuation included \$2,312,975 of franchises, of which \$1,951,825 is the valuation of the street railways and electric light plant and \$361,150 the valuation of the gas plant. Galveston: The rate of taxation for city purposes was \$15.20 and that for schools \$2, the latter being based on the city valuation.

Utah.—Salt Lake City: Personal property valuation included \$1,689,401 of railroad property. The rate of taxation for general city purposes was \$11 and that for schools \$8.20.

Virginia.—Richmond: Real property valuations included \$1,089,720 and personal property \$6,218,648 of railroad property. Norfolk: There are three valuations subject to taxation other than general property, as follows: Bank stock, \$3,302,985, at the rate of \$8; intangible property, \$2,464,715, at the rate of \$8; and incomes, \$455,580, at the rate of \$14. The gross receipts of street railways, amounting to \$371,406, were taxed at the rate of \$50.

Washington.—Seattle: There was a general city levy on a valuation of \$61,243,691 at the rate of \$14, and a special levy on South Seattle—being within the new city limits—on a valuation of \$4,535,262 at the rate of \$13. In addition to these there was a school levy on a valuation of \$65,778,953 at the rate of \$6. Tacoma: Personal property valuation included \$337,655 of railroad property. The general city levy was on a valuation of \$22,948,577 at the rate of \$15. There was a specific levy on a valuation of \$2,311,738 at the rate of \$13.56, and a school levy on a valuation of \$25,260,315 at the rate of \$8. Spokane: There was a general levy on the total city valuation of \$13, and a school levy of \$8 on the same valuation.

West Virginia.—Wheeling: The rate of taxation for general city purposes was \$7.50 and that for schools \$5.60.

Wisconsin.—The so-called county school tax of Wisconsin was not a county tax but a local tax, and in Table 28 is included in the municipal taxes for all the cities of the state with the exception of Oshkosh and La Crosse, where the amount of this tax was not reported. Milwaukee: The tax rate for municipal purposes was \$18.76, of which \$2.97 was for school purposes. In addition, there was a tax levied for street improvements in each ward at varying rates, the average being \$1.68, and a tax was levied on sewer districts, the average rate being \$0.70. Superior: The rate for city purposes was \$17.84 and that for schools \$14.34. In addition, there was an amount of \$10,565 levied for sewer districts, but the rate of this levy is not reported nor was it stated upon what valuation it was made.

TABLES 29, 30, AND 31.

Per capita averages.—Certain per capita averages are given in Tables 29, 30, and 31. In computing them the population employed for the several cities and

groups of cities is that shown in Table 1. The population given in Table 1 for the cities of Kansas and Michigan is based upon the state census report for 1904; that for the cities of Florida, Iowa, Massachusetts, Minnesota, New Jersey, New York, Rhode Island, and Wisconsin was derived from state census reports for 1905; and 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 29, 30, and 31 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.

On page 35 of Bulletin 50 are presented two tables showing the possibilities of error in Census estimates of population and the per capita averages based thereupon. The tables referred to give certain per capita averages for 46 New York cities based upon two estimates of population for 1904—one predicated upon the United States censuses of 1890 and 1900, and the other upon the state census of 1905 and the United States census of 1900. The averages showed a large number of variations in the relative rank of the cities where the averages were computed from the two estimates of population, but the amount of such variations was very small in the majority of cases, showing that for all practical purposes the census estimates of population were correct as the basis of per capita averages in 43 out of 46 cases. Those interested in the study of this subject are referred to Census Bulletin 50.

Table 29.—This table presents the per capita averages of the principal classes of corporate payments and receipts or total payments and receipts after the elimination of all duplications due to payments in error, and service transfers, and after allowance for decrease in the value of permanent improvements due to the sale of real property. The table shows for nearly all classes of payments and receipts increases similar in proportion to the increase in the population of the cities—the larger cities of Group I having corporate per capita payments exceeding those of Group IV by 68.9 per cent, and corporate per capita receipts by 67.3 per cent. To this general rule there is shown by the table only one exception worthy of note. It is in the net payments for debt reduction. Such payments are greater relatively, as well as more frequent, in the smaller cities than in the larger.

The policy of American cities as a whole to finance their public improvements in large part from revenues and only in lesser part from loans is brought out quite forcibly in Table 29. The average per capita payment for outlays in the 154 cities was \$8.29,

and the average per capita receipt on account of new loans in excess of payments of such loans was \$2.99. Of the costs of outlays, 63.8 per cent was met from revenue and only 36.2 per cent from loans and cash on hand. The corresponding percentages paid from revenue for the groups of cities were as follows: Group I, 58; Group II, 83.5; Group III, 72.2; and Group IV, 73.

Table 30.—This table presents summaries of the total payments and per capita payments of specified expenses and outlays. The expenses given in the table include all those for general and special services other than such expenses for schools, which are given in Table 32. The figures for outlays are those of the most importance. The per capita averages for the totals of the general and special service expenses and outlays are given in Table 29. The tendency for the payments for expenses and outlays to increase relatively with the increase in the size of cities, to which attention was called in the text for Table 29, finds most striking confirmation in the totals of Table 30.

The most important features of this table and the other tables with per capita averages consist 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 report. 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 inaccurate estimates 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.

Table 31.—This table presents summaries of the total receipts and per capita average receipts of specified classes of general revenue. These receipts are arranged under the heads of general property taxes, special property and business taxes, poll taxes, receipts from liquor licenses and taxes, from all other licenses and departmental permits, and from all other general revenue. These receipts include the duplications due to receipts in error that were subsequently corrected by refund payments and, in the case of a few cities, small amounts of service transfer receipts. These duplications could be eliminated only in the totals of Table 30. They exaggerate the totals and averages of Table 31 by a little less than 1 per cent.

Table XXI shows the relative importance of the various classes of general revenues in the cities of the several groups. This table is computed from the details given in Table 31.

TABLE XXI.—*Per cent distribution of all general revenues, by source: 1905.*

| GROUP OF CITIES. | General property taxes. | Special property and business taxes. | Poll taxes. | Liquor licenses and taxes. | All other licenses, and departmental permits. | All other general revenue receipts. |
|------------------|-------------------------|--------------------------------------|-------------|----------------------------|---|-------------------------------------|
| Grand total.. | 80.5 | 2.6 | 0.3 | 7.7 | 1.9 | 7.0 |
| I..... | 81.5 | 2.7 | 0.1 | 7.4 | 1.6 | 6.7 |
| II..... | 79.6 | 1.5 | 0.4 | 8.5 | 2.4 | 7.7 |
| III..... | 78.7 | 3.3 | 0.8 | 7.5 | 2.3 | 7.5 |
| IV..... | 76.5 | 2.1 | 0.8 | 8.7 | 3.5 | 8.3 |

A study of the foregoing table discloses the fact that the general property taxes provide a larger relative portion of the general revenues in the larger cities than in the smaller—the percentage of all revenue receipts furnished by those from general property taxes rising in a regular series from 76.5 per cent for the smaller cities to 81.5 per cent in the larger. This great prominence of the general property taxes in the larger cities is balanced by an opposite tendency for general business licenses (included under the head “all other licenses, and departmental permits”) and for subventions and grants (included under “all other general revenue receipts”). In proportion to population the smaller cities receive more from these contributions of the state for educational purposes than do the larger cities.

TABLE 32.

Costs of school operation and maintenance.—In Bulletins 20, 45, and 50 the Bureau of the Census has presented certain comparable statistics of the costs of maintaining city schools. Such statistics were in all cases exhibits of the current payments for salaries of teachers and other employees and for supplies and materials used in the operation and maintenance of the schools. Such payments do not, however, include all the costs of schools, since the cities have invested large amounts of money in the grounds, buildings, and equipment for educational purposes. The interest on the total costs of these properties is as truly a cost of schools as the current payments for teachers and for fuel and other supplies. The interest which is to be considered for comparable statistics of schools is not the interest on the outstanding loans, which for some cities in the United States is nothing and for others approximates in amount the total cost of school properties. The only basis for securing comparable statistics of the costs of school operation and maintenance is by adopting the principles of commercial cost accounting and taking into consideration the interest on the total city investments in

lands, buildings, etc., used for school purposes. This is done in Table 32. In this table there are presented in parallel columns the total payments for salaries of teachers, and all other payments for school expenses, and the interest on the value of school buildings, grounds, and equipment. That value is given in Table 28, and the average rate of interest paid by the several cities on city debt obligations is presented in Table xx, page 70. The aggregate of these three factors of school costs is also given. For each of the four items per capita figures are computed, which are given in the adjoining column.

The per capita interest cost upon school investments varies in the several cities from 18 cents in Charleston, S. C., and 22 cents in Atlanta, Ga., to \$1.33 in Denver, Colo., \$1.35 in Pueblo, Colo., \$1.43 in Newton, Mass., and \$1.53 in Spokane, Wash. In Group I the variation is from 27 cents in Baltimore, Md., to \$1.03 in Boston, Mass.; in Group II, from 22 cents in Atlanta, Ga., to \$1.33 in Denver, Colo.; in Group III, from 18 cents in Charleston, S. C., and 27 cents in Elizabeth, N. J., to \$1.29 in Hartford, Conn.; and in Group IV, from 26 cents in Knoxville, Tenn., to \$1.53 in Spokane, Wash. For the several groups the extremes were 60 and 68 cents, with a mean of 64 cents, the largest amount being for Group III and the smallest for Group IV. The extreme variation for individual cities suggests the probability to which the Census has previously called attention in Bulletins 20, 45, and 50, that few cities have a trustworthy statement of the cost or value of any of their public properties. The basis of any truly comparable statistics of governmental costs must start from fairly correct statements of the costs of governmental properties. The column of per capita interest charges on the value of school investments emphasizes this statement.

The aggregate per capita costs for school purposes for the 154 cities was \$4.67, and varied in the four groups from \$4.31 for Group IV to \$4.93 for Group I, increasing from the group first mentioned to the one last mentioned. The aggregate costs varied from \$1.68 in Charleston, S. C., \$1.96 in Knoxville, Tenn., and \$1.98 in Montgomery, Ala., to \$7.22 in Boston, Mass., \$7.90 in Newton, Mass., \$8.40 in Spokane, Wash., and \$8.67 in Pueblo, Colorado.

Payments for outlays.—The per capita payments for school outlays varied in the four groups of cities from 83 cents in Group III to \$1.68 in Group I. The corresponding average payments for Groups II and IV were 91 cents and 94 cents, respectively, showing no great variation in the case of cities with a population between 30,000 and 300,000.

Receipts from subventions, etc.—The per capita receipts of schools from subventions, grants, charges, etc., was for the 154 cities 66 cents. These receipts differed greatly in the several cities, being 92 cents for

those of Group II and only 51 cents for those of Group I. As a rule the larger cities receive less proportionately than the smaller, because of the difference in the relative number of children to 1,000 of population. This fact, however, explains only a portion of the differences shown in the table, of which some factors are unknown.

In calculating the per capita figures for the groups, and for the 154 cities as a whole, the population of Savannah and Augusta, Ga., Jacksonville, Fla., and Macon, Ga., were omitted, there being no statistics for schools in these cities, since the schools are operated as a part of the county school system.

TABLE 33.

Per cent distribution of general and special service expenses.—Table 33 presents a per cent of distribution, by object of payment, of general and special service expenses. This table brings out in strong relief the relative importance of the expenses for a number of purposes among cities of the several groups. The expenses for general government were greatest for the cities of Group I, constituting 9.9 per cent of their total expenses; while they constituted only 7.1 per cent of those of Group IV, and 7.5 per cent of those of the other groups.

The percentages for the police department expenses form a more or less regular series from the cities of Group IV to those of Group I, being 8.7, 9.7, 10.5, and 14.2 per cent, respectively. The corresponding percentages for the fire department make a series of the opposite character, the smallest being for Group I and the largest for Group IV, as follows: 8.5, 11.1, 11.2, and 11.3.

The percentages for health conservation, those for libraries, art galleries, and museums, and those for "miscellaneous," are substantially the same for all cities, being in the case of libraries 1.2 for all groups, and varying for health conservation from 1.3 in Group II to 1.5 in Group I; for "miscellaneous," from 1 in Group III to 2.2 in Group IV. No particular significance can be attached to the variations of the last-named group, as the data included are not themselves fully comparable.

The expenses for sanitation, those for charities and corrections, and those for recreation, are shown to rise regularly from the cities of Group IV to those of Group I, the percentages being, for the four groups, in the order mentioned, as follows: For sanitation, 5.3, 6.6, 6.2, and 8; for charities and corrections, 3.5, 4.1, 4.3, and 6.6; and for recreation, 1.3, 2.1, 2.6, and 3.5, respectively.

The other principal expenses show the opposite tendency—increasing relatively from the cities of Group I to those of Group IV. The percentages of this class are, in the order of the groups mentioned above, as follows: Highways, 9.1, 14.1, 13.2, and 15

schools, 24, 28.7, 29.2, and 30.6; interest, 9.5, 10.2, 12.1, and 11.8. The expenses for schools are the largest for any single group of general costs of government, and while the per capita of those expenses increase with the size of cities, other city expenses increase so much faster proportionately that the expenses of the cities of Group IV for schools are relatively 25 per cent greater than those of Group I. The percentages for individual cities, as well as those for groups shown in Table 33, should be studied in connection with the averages of Tables 23, 29, 30, 31, and 32.

TABLE 34.

Electric light and gas works.—This table includes only electric light and gas works which are owned or operated by the city. Of the 154 cities from which reports were secured in 1905, 17 reported electric light works in 1902, 19 in 1903, and 22 in 1905. Of the latter number, those of St. Louis, Mo., Columbus, Ohio, Little Rock, Ark., and Springfield, Ill., were operated solely for lighting city streets and buildings, and those of Chicago, Ill., were principally so employed.

Of the 154 cities, 5 reported gas works in 1902, and 6 in 1903 and 1905. In 1904, 5 were operated as well as owned by the city; and 2—those of Philadelphia and Toledo—were owned by the cities but leased to and operated by private companies.

TABLE 35.

Police department.—Table 35 presents an exhibit of the employees and equipment of the police department of the several cities. The figures show a marked general tendency to increase the regular police force with the increase in the size of cities. For the 154 cities there were for each 10,000 inhabitants an average of 16 regular policemen. In the cities of the fourth group this average was 11.2; in those of the third group, 12.5; in those of the second group, 13; and in those of the first, or the largest cities, 18.9, or substantially 50 per cent more than in the cities of the fourth group. To this general tendency for increasing the number of regular policemen with the increase in size of cities there are a number of exceptions, which may be noted in every group. The small relative number of regular policemen in some cities is accounted for by the large number of policemen serving without pay. In some cities the relatively small police force makes it necessary for the citizens to employ at private expense many watchmen. To this class belong several cities reporting a considerable number of policemen serving without pay. The exact relation of similar policemen in other cities to the regular police force is not disclosed by the reports nor by the table.

Officers and detectives.—In addition to the data given in Table 35 with reference to the employees of the police department, the schedules reported considerable information relating to police officers and detectives.

The most important of such information is given in the list which follows, which presents the same in the order of the city numbers:

New York, N. Y.—16 inspectors, 85 captains, and 411 sergeants. All detectives rank as sergeants.

Chicago, Ill.—1 general superintendent, 1 assistant superintendent, 15 captains, 60 lieutenants, and 241 sergeants.

Philadelphia, Pa.—1 superintendent, 1 fire marshal, 1 assistant fire marshal, 1 drill master, 6 captains, 37 lieutenants, and 274 sergeants.

St. Louis, Mo.—1 chief, 1 assistant chief, 1 inspector, 12 captains, 13 lieutenants, and 98 sergeants.

Boston, Mass.—1 superintendent, 2 deputy superintendents, 20 captains, 39 lieutenants, 65 sergeants, 1 chief of detectives, and 25 detectives.

Baltimore, Md.—1 marshal, 1 deputy marshal, 9 captains, 19 lieutenants, and 145 sergeants.

Cleveland, Ohio.—1 chief, 1 inspector, 4 captains, 27 lieutenants, and 29 sergeants.

Buffalo, N. Y.—2 commissioners, 1 superintendent, 2 inspectors, 13 captains, 43 desk sergeants, 15 detective sergeants, 39 sergeants, and 1 chief of detectives.

San Francisco, Cal.—1 chief, 1 captain detective, 6 captains, 12 lieutenants, 40 sergeants, and 18 corporals.

Pittsburg, Pa.—1 chief superintendent, 1 assistant superintendent, 5 inspectors, 6 captains, 13 lieutenants, 20 sergeants, and 1 captain of detectives.

Cincinnati, Ohio.—1 chief, 3 inspectors, 1 lieutenant detective, 20 lieutenants, 31 sergeants, 10 corporals, and 20 detectives, including 13 patrolmen detailed as detectives.

Detroit, Mich.—1 superintendent, 14 captains, 25 lieutenants, 37 sergeants, and 11 lieutenants of detectives.

Milwaukee, Wis.—1 chief, 1 inspector, 1 captain, 6 lieutenants, and 16 sergeants.

New Orleans, La.—1 inspector of police, 1 inspector's aide, 6 captains, 14 sergeants, 24 corporals, and 1 chief detective.

Washington, D. C.—1 chief, 1 assistant chief, 4 captains, 12 lieutenants, and 65 sergeants.

Newark, N. J.—1 chief, 5 captains, 18 sergeants, 9 detective sergeants, and 11 roundsmen.

Minneapolis, Minn.—1 superintendent, 1 assistant superintendent, 5 captains, 5 lieutenants, 1 court lieutenant, 3 desk sergeants, 5 court sergeants, 3 mounted sergeants, and 14 sergeants.

Jersey City, N. J.—1 chief, 1 inspector, 7 captains, 26 sergeants, and 19 roundsmen.

Louisville, Ky.—1 chief, 1 assistant chief, 6 captains, 10 lieutenants, 10 sergeants, 16 corporals, and 1 chief detective.

Indianapolis, Ind.—1 chief, 2 captains, 1 captain of detectives, 1 lieutenant, and 16 sergeants.

Providence, R. I.—1 chief, 1 deputy chief, 2 warrant officers, 8 captains, 8 lieutenants, 15 sergeants, 5 detectives, and 6 district detectives.

St. Paul, Minn.—1 chief, 1 captain, 5 lieutenants, and 9 sergeants.

Rochester, N. Y.—1 chief, 6 captains, 6 lieutenants, and 15 sergeants.

Kansas City, Mo.—1 chief, 1 inspector of detectives, 6 captains, 8 lieutenants, and 26 sergeants.

Toledo, Ohio.—1 chief, 1 inspector, 3 lieutenants, and 8 sergeants.

Denver, Colo.—1 chief, 2 captains, 1 captain of detectives, and 8 sergeants.

Allegheny, Pa.—1 superintendent, 1 assistant superintendent, 2 captains, 8 lieutenants, and 8 sergeants.

Columbus, Ohio.—1 chief, 1 captain, 6 sergeants, and 1 chief detective.

Worcester, Mass.—1 chief, 1 deputy chief, 3 captains, 2 lieutenants, and 5 sergeants.

Los Angeles, Cal.—1 chief, 2 captains, and 11 sergeants.

Memphis, Tenn.—1 chief, 2 captains, 4 sergeants, and 1 chief detective.

Omaha, Nebr.—1 chief, 2 captains, 1 chief detective, and 10 sergeants.

New Haven, Conn.—1 chief, 4 captains, 16 sergeants, 1 captain detective, and 1 sergeant detective.

Syracuse, N. Y.—1 chief, 1 deputy chief, 1 captain, 3 lieutenants, and 5 sergeants.

Scranton, Pa.—1 superintendent of police, 1 captain, 4 lieutenants, and 4 sergeants.

St. Joseph, Mo.—1 chief, 1 captain, and 2 sergeants.

Paterson, N. J.—1 chief, 1 captain, and 12 sergeants.

Fall River, Mass.—1 marshal, 1 assistant marshal, 5 captains, and 6 lieutenants.

Portland, Oreg.—1 chief, 4 captains, and 3 sergeants.

Atlanta, Ga.—1 chief, 3 captains, 1 sergeant of detectives, and 6 patrol sergeants.

Seattle, Wash.—1 chief, 3 captains, and 6 sergeants.

Dayton, Ohio.—1 chief, 1 captain, 7 sergeants, and 1 court officer.

Albany, N. Y.—1 chief, 6 captains, and 20 sergeants.

Grand Rapids, Mich.—1 superintendent, 1 captain, 1 lieutenant, and 3 sergeants.

Cambridge, Mass.—1 chief, 1 deputy chief, 3 captains, 6 lieutenants, and 6 sergeants.

Lowell, Mass.—1 superintendent, 1 deputy superintendent, 3 lieutenants, 5 inspectors, and 3 sergeants.

Hartford, Conn.—1 chief, 1 captain, 1 lieutenant, and 6 sergeants.

Reading, Pa.—1 chief and 6 sergeants.

Richmond, Va.—1 chief, 1 inspector, 1 superintendent of patrol, 3 captains, and 8 sergeants.

Nashville, Tenn.—1 chief, 3 lieutenants, and 6 sergeants.

Trenton, N. J.—1 chief, 6 sergeants, 4 roundsmen, and 2 captains.

Wilmington, Del.—1 chief, 1 clerk, 2 captains, and 10 sergeants.

Camden, N. J.—1 chief, 3 captains, and 8 sergeants.

Bridgeport, Conn.—1 superintendent, 1 captain, 2 lieutenants, and 5 sergeants.

Lynn, Mass.—1 chief, 1 deputy chief, 1 captain, 2 lieutenants, and 5 sergeants.

Troy, N. Y.—1 chief, 1 chief detective, 4 captains, and 12 sergeants. All detectives are sergeants.

Des Moines, Iowa.—1 chief, 2 captains, 2 sergeants, and 3 desk sergeants.

New Bedford, Mass.—1 chief, 2 captains, 7 lieutenants, and 6 sergeants.

Springfield, Mass.—1 city marshal, 1 assistant marshal, 1 captain, 1 lieutenant, and 4 sergeants.

Oakland, Cal.—1 chief, 2 captains, and 2 sergeants.

Lawrence, Mass.—1 marshal, 2 assistant marshals, and 2 sergeants.

Somerville, Mass.—1 chief, 1 captain, 3 lieutenants, 4 sergeants, and 1 inspector.

Kansas City, Kans.—1 chief, 1 captain, and 6 sergeants.

Savannah, Ga.—1 superintendent and 6 sergeants.

Hoboken, N. J.—2 captains, 6 sergeants, 6 roundsmen, and 1 chief.

Peoria, Ill.—1 superintendent, 1 captain, 1 lieutenant, and 3 sergeants.

Duluth, Minn.—1 chief, 5 sergeants, 1 captain, and 4 lieutenants.

Utica, N. Y.—1 chief, 1 deputy chief, 1 captain, and 2 sergeants. Sergeants are detailed as detectives.

Manchester, N. H.—1 chief, 1 deputy chief, 1 captain, and 2 sergeants. There is one detective.

Evansville, Ind.—1 superintendent, 2 captains, 3 sergeants, and 1 chief detective.

Yonkers, N. Y.—1 captain, 5 sergeants, 4 roundsmen, and 2 acting roundsmen. Detectives are patrolmen temporarily detailed. There is no fixed number.

San Antonio, Tex.—1 marshal and 2 assistant marshals.

Elizabeth, N. J.—1 chief, 2 captains, 8 sergeants, and 2 detectives. There are two detective sergeants.

Waterbury, Conn.—1 superintendent, 1 captain, and 3 sergeants. No details for special duty were reported.

Salt Lake City, Utah.—1 chief, 1 captain, and 6 sergeants.

Erie, Pa.—1 chief, 1 captain, and 2 roundsmen. All detectives (4) rank as sergeants.

Wilkesbarre, Pa.—1 chief and 4 sergeants. There are no patrolmen on special duties.

Schenectady, N. Y.—1 chief, 1 assistant chief, and 10 sergeants. Three sergeants are detailed as detectives.

Norfolk, Va.—1 chief, 2 captains, and 10 sergeants.

Houston, Tex.—1 chief, 1 assistant chief, 2 sergeants, and 1 warrant officer. Detectives are patrolmen in plain clothes.

Charleston, S. C.—1 chief, 3 lieutenants, 2 sergeants, 8 line sergeants, and 1 chief detective.

Harrisburg, Pa.—1 chief, 1 lieutenant, and 3 sergeants.

Portland, Me.—1 city marshal and 2 deputy marshals.

Dallas, Tex.—1 chief, 4 sergeants, 2 captains, and 1 chief detective.

Tacoma, Wash.—1 chief, 2 captains, and 3 sergeants.

Terre Haute, Ind.—1 superintendent, 2 captains, 3 sergeants, 2 desk sergeants, and 1 chief detective.

Youngstown, Ohio.—1 chief, 1 lieutenant, 3 sergeants, and 1 clerk to chief.

Fort Wayne, Ind.—1 chief, 1 captain, 1 lieutenant, and 2 sergeants.

Holyoke, Mass.—1 marshal, 1 assistant marshal, 1 captain, and 1 lieutenant.

Akron, Ohio.—1 chief, 1 captain, and 1 lieutenant.

Brockton, Mass.—1 marshal, 1 deputy marshal, 2 captains, and 1 lieutenant. There are also 5 inspectors.

Saginaw, Mich.—1 chief, 2 captains, 3 lieutenants, 2 patrol sergeants, and 5 sergeants.

Lincoln, Nebr.—1 chief, 2 captains, and 1 sergeant.

Lancaster, Pa.—1 chief, 1 lieutenant, and 2 sergeants.

Covington, Ky.—1 chief, 1 sergeant, and 3 lieutenants.

Altoona, Pa.—1 chief, 1 lieutenant, and 1 sergeant.

Spokane, Wash.—1 chief, 1 captain, 2 sergeants, and 1 commissioner.

Birmingham, Ala.—1 chief, 1 captain, 2 lieutenants, 1 desk sergeant, and 1 assistant desk sergeant.

Pawtucket, R. I.—1 chief, 1 captain, 1 lieutenant, and 1 sergeant.

South Bend, Ind.—1 superintendent and 4 sergeants.

Binghamton, N. Y.—1 chief and 2 assistant chiefs. One of the detectives is acting roundsman.

Augusta, Ga.—1 chief, 2 lieutenants, 1 orderly sergeant, and 7 patrol sergeants.

Bayonne, N. J.—1 chief and 5 sergeants.

Mobile, Ala.—1 chief, 1 lieutenant, and 3 sergeants.

Johnstown, Pa.—1 chief, 1 lieutenant, 1 sergeant, 1 day warden, and 1 night warden.

McKeesport, Pa.—1 chief, 2 lieutenants, 1 ordinance officer, and 2 desk sergeants.

Dubuque, Iowa.—1 chief, 1 captain, 1 sergeant, and 1 roundsman.

Butte, Mont.—1 chief, 1 captain, and 1 sergeant.

Springfield, Ohio.—1 chief, 1 inspector, and 4 sergeants.

Wheeling, W. Va.—1 chief, 2 lieutenants, and 2 roundsmen.

Sioux City, Iowa.—1 chief, 1 captain, and 2 desk sergeants.

Bay City, Mich.—1 superintendent, 2 captains, 3 sergeants, 1 sergeant (court officer), 1 sanitary officer, 1 truant officer, and 1 truant and sanitary officer.

Allentown, Pa.—1 chief, 1 night sergeant, and 1 acting house sergeant.

Davenport, Iowa.—1 chief, 1 captain, 1 deputy marshal, and 2 sergeants.

Montgomery, Ala.—1 chief, 1 captain, and 2 sergeants.

East St. Louis, Ill.—1 chief, 1 lieutenant, and 4 sergeants.

Little Rock, Ark.—1 chief detective, 1 chief, 1 captain, and 3 sergeants.

Quincy, Ill.—1 chief and 2 sergeants.

York, Pa.—1 chief, 2 sergeants, and 1 roundsman.

Springfield, Ill.—1 chief and 3 sergeants.

Malden, Mass.—1 chief, 1 lieutenant, and 2 sergeants.

Canton, Ohio.—1 chief, 1 captain, 1 lieutenant, 1 sergeant, and 2 superintendents of patrol.

Passaic, N. J.—1 chief and 1 sergeant.

Haverhill, Mass.—1 city marshal, 1 assistant marshal, 1 captain, and 1 sergeant.

Topeka, Kans.—1 chief, 2 sergeants, and 1 police judge.

Salem, Mass.—1 marshal, 1 assistant marshal, 1 captain, and 1 sergeant.

Atlantic City, N. J.—1 chief, 1 captain, and 8 sergeants. There are 4 regular detectives, and also 2 foreign detectives part of the year.

Chester, Pa.—1 chief, 1 sergeant, and 2 desk sergeants.

Chelsea, Mass.—1 chief, 1 lieutenant, 1 captain, and 3 sergeants.

Newton, Mass.—1 chief, 1 captain, 2 lieutenants, and 2 sergeants.

Superior, Wis.—1 chief, 1 captain, and 4 sergeants.

Elmira, N. Y.—1 chief, 1 inspector, 1 captain, 1 detective sergeant, and 2 roundsmen.

Knoxville, Tenn.—1 chief, 2 lieutenants, 3 sergeants, and 2 desk sergeants.

Newcastle, Pa.—1 chief, 1 lieutenant, and 2 sergeants.

Jacksonville, Fla.—1 chief, 1 lieutenant, and 2 sergeants.

South Omaha, Nebr.—1 chief and 2 captains.

Rockford, Ill.—1 marshal, 1 assistant marshal, and 2 sergeants.

Chattanooga, Tenn.—1 chief, 2 captains, and 2 sergeants.

Joplin, Mo.—1 chief.

Galveston, Tex.—1 chief, 2 sergeants, and 1 warrant officer.

Fitchburg, Mass.—1 chief, 1 captain, 2 lieutenants, 1 inspector, and 2 sergeants.

Macon, Ga.—1 chief, 3 lieutenants, 3 brevet lieutenants, and 2 sergeants.

Auburn, N. Y.—1 chief, 1 captain, 2 roundsmen, and 1 sergeant. Sergeant and roundsmen act as detectives.

Racine, Wis.—1 chief and 2 sergeants.

Woonsocket, R. I.—1 chief, 1 lieutenant, and 3 sergeants.

Joliet, Ill.—1 chief, 1 captain, 1 patrol sergeant, and 2 desk sergeants.

Kalamazoo, Mich.—1 chief, 1 captain, 1 lieutenant, 1 desk sergeant, and 1 patrol sergeant.

Wichita, Kans.—1 chief, 2 clerks, and 1 watchman.

Taunton, Mass.—1 chief, 1 deputy chief, 1 captain, and 4 lieutenants.

Sacramento, Cal.—1 chief, 3 desk sergeants, and 1 sergeant.

Oshkosh, Wis.—1 chief, 1 assistant chief, and 1 desk sergeant.

Pueblo, Colo.—1 chief, 1 captain, and 1 desk sergeant.

New Britain, Conn.—1 chief and 1 captain.

La Crosse, Wis.—1 chief, 1 captain, and 2 sergeants.

System of patrol relief.—The data recorded with reference to systems of patrol relief in the several cities call attention to the difference in the signification the police officials of the several cities assign to the terms "relief by section" and "relief by platoon." The answers indicate that the smaller cities, as a rule, assign to the term "platoon" substantially the same meaning that in the larger ones is given to the term "section."

Arrests, classified by offense.—Table 35 contains an exhibit of arrests, classified by offense. A study of the table discloses much evidence of a want of uniformity of classification of offenses. What in one city is classed as "disturbing the peace" may in another

be called "assault and battery," in a third "drunkenness," and in a fourth "violation of city ordinances." The police authorities are wide awake to the importance of a uniform method for identifying criminals, but do not appear to realize the need of some uniformity of classification of offenses. With such classification a long step would be taken toward making statistics of arrests and crime of some value to the student of social phenomena. Most of the data at command for the purpose of compiling statistics of arrests are of but little sociological significance. The exceptions to those general statements are found in the case of major offenses which are so described in statutes that they are given the same interpretation by officials of all cities.

TABLE 36.

Arrests of children.—In Table 36 is presented a tabulation of the arrests of children, so far as the same are recorded separately in the several cities. These arrests are all included in Table 35. An analysis of the group totals, as well as of the figures for the individual cities, calls attention to the great difference in the classification of juvenile offenders. This difference which is greater than in the case of arrests of all offenders, shown in Table 35, is especially notable in the offenses classified as "disturbing the peace" and "assault and battery." In some cities fighting by children is classed as disturbing the peace and in others as assault and battery. This is evidenced by the fact that the former offense is seven times as numerous as the latter in Group II; six times as great in Group IV; and only a little more than twice as great in Group III. This discrepancy is due largely to exceptional methods of reporting the brawls of children in the city of Louisville, Ky. Such discrepancies emphasize the need of intelligent action among police officials, looking toward uniformity in the classification of crimes and misdemeanors.

TABLE 37.

Juvenile courts.—Table 37 presents an exhibit of the greater portion of the available statistical information relating to the establishment and jurisdiction of courts for juvenile offenders in our larger cities, and of the cases brought before them for consideration. One column is very defective—that for the number of cases not returning. Further, the column if complete would have to be used with judgment, or its figures would give rise to wrong conclusions, because of the fact that the percentage of cases returning is necessarily smaller for courts which have been established only a short time, and the percentage increases with the age of the court. If officers connected with these courts, who are generally progressive men, awake to the sociological significance of offenses of juveniles and adopt some uniform basis of reports, a further advance may be se-

cured in the treatment of the crimes and misdemeanors of juveniles. Further, such a uniformity in the classification of the offenses of juveniles and the methods of keeping court records would have a beneficial effect upon the keeping of records of all courts and the classification of criminal offenses of adults.

The volunteer probation officers shown in the table are supported by different agencies in different cities—some by the society for the prevention of cruelty to children, some by other charitable and religious bodies, and some by the local boards of education. Of these so-called voluntary agencies, a few are in part paid by contributions for that purpose made by the several cities.

In addition to the information shown in the table relating to juvenile courts and the cases tried before them, the Census Office secured the following:

New York, N. Y.—Of the 3,651 offenders arrested for the first time and released upon probation or parole in the year 1905, 1,319 were released without formal trial or sentence, 2,213 were released upon suspended sentence after trial, and 119 were released pending disposition of the cases; of offenders arrested for the second time, 375 were released on suspended sentence and 286 without sentence; and of offenders arrested for the third time, 73 were released on suspended sentence and 120 without sentence.

Philadelphia, Pa.—Of the number reported as punished by imprisonment, 71 offenders arrested for the first time, 30 for the second time, and 7 for the third time were placed in private and charitable institutions.

Baltimore, Md.—The records show a classification of offenders by sex. Of those, the disposition of whose cases are shown in Table 37, the following were females: Offenders arrested for the first time—acquitted 72, punished by fine 18, punished by imprisonment 118, and released on probation 38; offenders arrested for the second time—acquitted 10, punished by fine 1, punished by imprisonment 15, and released on parole 8; offenders arrested for the third time—acquitted 1, punished by fine 7, and released on parole 1.

Pittsburg, Pa.—The principal work of the court is to place children who are dependent in homes. The returns as given in the table are to a greater or less extent estimates.

Detroit, Mich.—The municipal court attends to all juvenile cases on Saturdays in the morning. This is the only juvenile court.

Jersey City, N. J.—Of the female offenders arrested for the first time, 98 were acquitted, 5 were punished by fine, 6 were punished by imprisonment, and 45 were released on parole.

Indianapolis, Ind.—The sex of the offenders is recorded. Of the offenders shown in the table—the following were females: Arrested for the first time—acquitted 39, punished by fine 3, imprisoned 45, and released on probation 18; arrested for the second time—acquitted 2, punished by fine 1, punished by imprisonment 13, and released on probation 6; arrested for the third time—acquitted 1.

Providence, R. I.—The city officials had a separate docket for juvenile cases, but in 1899 the state passed a law providing that they should be tried on a separate day. The court set aside Saturday, and cases are carried on the regular docket. There is no way to separate those arrested for the second and third times. The first arrests of male and female offenders are recorded separately. Of the female offenders, 1 was acquitted, 2 were punished by fine, 3 were punished by imprisonment, and 4 were released on parole.

St. Paul, Minn.—Of the females arrested for the first offense, 13 were acquitted, 5 were sent to the state training school, and 57 were released on parole; of females arrested for the second offense, 2 were sent to the state training school.

Rochester, N. Y.—The police judges hold sessions in separate rooms for the trial of cases on the infant docket. This is kept separate from the regular police court docket.

Toledo, Ohio.—Of the females arrested for the first offense, 1 was acquitted, 13 were punished by imprisonment, and 4 were released on probation; for the second offense, 4 were released on probation. By "imprisonment" is meant commitment to a children's home, or an orphans' asylum, etc., since none of the juvenile offenders were sent to penal institutions. The court is a city and not a county institution.

Allegheny, Pa.—The cases of juvenile offenders are taken to the county juvenile court located in Pittsburg. In addition to the cases here shown before the county juvenile court, there were 93 children before the police court during the year.

Worcester, Mass.—A regular juvenile session is held every Tuesday for offenders 17 years of age and under. The police judge presides and the court has jurisdiction over several adjoining towns also.

Los Angeles, Cal.—Of the juvenile offenders tried for the first offense, 6 were acquitted, 4 were punished by imprisonment, and 21 were released on probation.

Syracuse, N. Y.—Of the females arrested for the first offense, 10 were punished by imprisonment and 8 were released on probation.

Paterson, N. J.—The city, as such, has no juvenile court. There is a juvenile court for the county, but offenses could not be segregated to answer the requirements of the schedule.

Portland, Oreg.—Dependent and delinquent children are taken to the juvenile court. Of the females thus brought before the court for the first offense, 80 were acquitted, 35 were punished by imprisonment, and 44 were released on probation; for the second offense, 2 were punished by imprisonment and 5 were released on probation.

Atlanta, Ga.—Of those arrested for a second offense, 961 were males and 46 females. No separation by sex is shown concerning the disposition of cases.

Dayton, Ohio.—Juvenile cases are tried before the probate judge. There is no separate juvenile court.

Cambridge, Mass.—There is no organized juvenile court; but since 1882 the third district court has had a juvenile session of the regular court once a week, when juveniles under 17 years of age have a separate trial. All offenses are included and the judge presides. Recently the judge has taken each case into private chambers. The court has one probation officer for adults and minors. In 1906 the legislature established a juvenile court in Boston, and fixed for all Massachusetts courts the nature of complaints to be made against juveniles under 17 years. All ordinary juvenile offenders are summonsed to court as delinquents and given a preliminary hearing before a formal charge is made.

Hartford, Conn.—There is no juvenile court, but 1 probation officer is appointed by the judge of the police court.

Bridgeport, Conn.—There is no juvenile court, as 1 probation officer is appointed by the city court.

Lynn, Mass.—A juvenile court was established during the year 1905. It had been customary to try juveniles separately before the regular court convened, and 173 boys and 21 girls were tried by the old court during 1905. There is 1 probation officer employed by the county.

Troy, N. Y.—The juvenile court is open for arraignment every day, but the trial days are Tuesdays, Thursdays, and Saturdays. The court is held in a separate room from that used by the criminal court, although both courts are presided over by the same judge. Of females arrested for the first offense, 2 were acquitted, 13 were punished by imprisonment, and 15 were released on parole.

New Bedford, Mass.—Juvenile sessions of the regular court are held every Wednesday, the judge and the court room being the same as those for adults. At the present time the juvenile court cases are heard in a separate room.

Springfield, Mass.—There is no distinct juvenile court, but since 1877 there has been a separate session for juvenile offenders in the police court. The juvenile cases are not separated from those of adults, and it is impossible to make a division of those arrested for the first, second, and third offenses. A large proportion of the cases of juveniles were neglected children brought before the court for

guardians. Besides these, there were 113 cases from December, 1904, to November, 1905, including all the cases of truancy. The names showed several girls. The age is 17 years, and all offenses are considered. There is 1 probationary officer, paid by the county.

Oakland, Cal.—Of the females arrested for the first offense, 1 was acquitted, 5 were punished by imprisonment, and 1 was released on probation.

Lawrence, Mass.—There is no separate juvenile court, but every Monday after the regular session of the police court a special session is held for juveniles. Of the females arrested for the first offense, 1 was acquitted, 1 was punished by fine, 14 were punished by imprisonment, and 3 were released on parole.

Peoria, Ill.—All juvenile offenders are tried in the county juvenile court.

Duluth, Minn.—All cases of juveniles are tried in the county court.

Utica, N. Y.—There is no separate juvenile court, but separate sessions of city court are held for the trial of juveniles. Of the females arrested for the first offense, 5 were acquitted, 6 were punished by imprisonment, and 10 were released on parole; for second offense, 6 were punished by imprisonment.

Evansville, Ind.—Of the females arrested for the first offense, 9 were acquitted, 7 were punished by fine, 4 were punished by imprisonment, and 26 were released on probation; for the second offense, 3 were acquitted, 1 was punished by fine, 2 were punished by imprisonment, and 4 were released on probation.

Elizabeth, N. J.—There is no juvenile court. One was established in 1903, but because of the inadequacy of accommodations and other facilities it was given up. The police justice has jurisdiction over juvenile offenders, discharging, paroling, fining, and committing, as before the juvenile court was established. There is, however, a probation officer who appears in court to look after juvenile offenders, and who has the oversight of those paroled.

Erie, Pa.—Erie county, Pa., maintains a court, wholly at the expense of the county, before which juvenile offenders are arraigned.

Terre Haute, Ind.—All juvenile cases are handled by the county court.

Holyoke, Mass.—There is a juvenile session of the regular police court for offenders under 17 years of age. The judge of the regular court presides, but takes juvenile offenders into a private office. Arrests are reported separately and no classification is made of first, second, and third offenses.

Lincoln, Nebr.—The county established a juvenile court in June, 1906.

Spokane, Wash.—Of the females arrested for the first offense, 1 was acquitted, 7 were punished by imprisonment, and 48 were released on parole; for the second offense, 1 was punished by imprisonment.

South Bend, Ind.—The juvenile court is a county, and not a city institution.

Binghamton, N. Y.—The juvenile court is more especially for the investigation of reported cases of cruelty to children and is under the immediate supervision of the Broome County Society for the Prevention of Cruelty to Children.

Johnstown, Pa.—There is no juvenile court in Johnstown. According to the instructions of the chief of police no one under 18 years of age is arrested, except in the case of a serious offense. The ladies have organized a civic club to look after wayward children.

Wheeling, W. Va.—Children are arrested, reprimanded, and released. No report is made of their arrest.

Sioux City, Iowa.—There is no city court for juveniles. Fifty-four children under 16 years of age were turned over to the county.

Davenport, Iowa.—The juvenile court is a county court. There is no report to show first, second, and third offenses. Of the females arrested, 20 were acquitted, 248 were punished by fine, and 37 were punished by imprisonment. When children under 16 years of age are arrested by the police they are immediately turned over to the county court.

Passaic, N. J.—Juvenile offenders are taken before the county judge at the county seat.

Haverhill, Mass.—Every Saturday the regular municipal court has a special session for juveniles. It is held in a separate court room.

Topeka, Kans.—The juvenile court is under county jurisdiction.

Chester, Pa.—There were 6 females punished by imprisonment and 10 released on probation. Those reported in the table as being punished by imprisonment are placed in reformatory schools for dependent children.

Newton, Mass.—The county court has a session for the trial of the cases of juveniles, when needed. The regular police judge presides at the juvenile session. Recently the judge has held the court for the trial of cases of juveniles in private chambers.

Elmira, N. Y.—There is no juvenile court. The city employs a "police matron" who has charge of children under 16 years.

Fitchburg, Mass.—Of the females arrested for the first offense, 8 were acquitted, 4 were punished by fine, 4 were punished by imprisonment, and 37 were released on probation; for the second offense, 1 was punished by fine, and 1 was released on probation; for the third offense, 1 was acquitted, 1 was punished by fine, and 1 was released on probation.

Sacramento, Cal.—Of the females arrested for the first offense, 1 was acquitted and 3 were punished by fine.

Oshkosh, Wis.—Of the females arrested for the first time, 4 were punished by imprisonment and 19 were released on probation. There is no probation officer, but all offenders on probation are obliged to appear before the judge from time to time.

TABLE 38.

Licensed traffic in intoxicating liquors.—Table 38 gives the number of licensed dealers in, and manufacturers and bottlers of, intoxicating liquors in the several cities in 1905. The classification for the making of and trading in such liquors has been a difficult one. The laws of no two states make use of the same classification or terminology, and the privileges secured by licenses bearing the same designation in two states may be quite dissimilar. The principles which the Bureau of the Census has kept in mind in the classification of these licenses for Table 38 may be briefly stated as follows:

All licenses which authorize the dealer to sell liquor to be consumed by the drink on the premises are grouped under the head "saloon keepers and clubs;" other licenses to dealers are given under the heads "grocers," "druggists," and "wholesale dealers." Other licenses granted in connection with the traffic in intoxicating liquors are arranged under the two heads "distillers, brewers and brewers' agents," and "bottlers."

In some states only one or two classes of licenses are issued, and persons having licenses may sell either at retail or at wholesale. All such licensed dealers are included under the designation "saloon keepers and clubs." The table shows, by footnotes, in what cities the dealers reported in the column "saloon keepers and clubs" include those who are legally known as hotel keepers, grocers, restaurant keepers, victualers, etc.

In a large majority of cities, druggists sell intoxicating liquors, though in some only for prescribed purposes and under conditions which call for no license. In other cities, all dealers pay business licenses—the

druggist's license making no mention of the right to sell intoxicating liquors, and no extra charge being made for the privilege of making such sales. These facts explain the omission of licensed druggists from the reports of the great majority of cities.

The great number of wholesale dealers in such cities as Boston, Mass., as compared with the number of retail dealers, suggests in every case dissimilarity in the basis of classification the Bureau of the Census has used in the preparation of the tables.

The laws governing the licensing of the traffic in intoxicating liquors for state, county, and municipal purposes are given below. In the following list are presented, for the several states, the most important facts disclosed by the Census schedules but not shown in Table 38.

The following table, computed from the data given in Table 38, gives the average number of each class of liquor licenses per 10,000 inhabitants in force in each of the groups of cities in 1905:

TABLE XXII.—Number of licensed dealers in, and manufacturers and bottlers of, intoxicating liquors per 10,000 of population, by groups of cities: 1905.

| GROUP OF CITIES. | RETAIL DEALERS. | | | Whole-sale dealers. | Distillers, brewers, and brewers agents. | Bottlers. |
|------------------|---------------------------|----------|------------|---------------------|--|------------------|
| | Saloon keepers and clubs. | Grocers. | Druggists. | | | |
| Grand total. | 32.1 | 0.7 | 1.2 | 1.1 | 0.1 | 0.2 |
| I..... | 34.0 | 1.0 | 1.0 | 1.5 | 0.1 | 0.1 |
| II..... | 31.5 | 0.2 | 1.0 | 0.8 | (¹) | 0.2 |
| III..... | 28.0 | 0.6 | 2.1 | 0.4 | 0.1 | 0.2 |
| IV..... | 29.5 | 0.1 | 1.5 | 0.6 | 0.1 | (¹) |

¹ Less than 1 per 10,000 of population.

A study of the foregoing table shows a slight excess of the relative number of saloons and clubs, or drinking places, in the cities of Group I as compared with the cities of the other groups. That excess is not, however, so very striking, and considerable study will be required to determine whether it represents a tendency of saloons and clubs to increase with the size of cities, or whether the increase in the number shown in the table arises from the number of license fees in states which include the larger cities or is due to some other cause. The same remark applies to the comparative statistics of other classes of licenses. In this connection attention is called to the fact that the laws of some states limit the number of licensed drinking places. Massachusetts thus limits them to 1 for every 1,000 of population.

Alabama.—The state licenses liquor dealers (spirituous, vinous, or malt) at retail on steamboats or other water craft, or on sleeping, dining, or buffet cars, at \$350 per annum; in cities, according to population, as follows: Less than 1,000, at \$200; 1,000 to 3,000, at \$250; 3,000 to 5,000, at \$275; 5,000 to 10,000, at \$300; and 10,000 or more, at \$350; dealers in beer alone pay one-fourth and dealers in wines alone one-tenth of these amounts; wholesale dealers pay \$350; and dealers in cider, \$10.

Counties may levy a license tax equal to 50 per cent of the fee collected by the state.

Municipal authorities have power to license, tax, regulate, and restrain the retailing of spirituous, vinous, and malt liquors within their corporate limits.

Birmingham collected \$600 per annum from each retail dealer in spirituous liquor; \$200 from retail dealers in beer in bottles only; \$500 from wholesale liquor dealers; and \$300 from wholesale dealers in beer. Mobile licensed retail liquor dealers within certain limits at \$150 per annum, outside those limits, at \$75; dealers in beer only, at \$50 and \$30; social clubs, at \$90; and wholesale liquor dealers, at \$125. Montgomery licensed retail liquor dealers within certain limits at \$400 per year and, outside those limits at \$200; retail dealers in beer, at \$75; keepers of drug stores, at \$50; wholesale liquor dealers, at \$200; and dealers in beer only, at \$300.

Arkansas.—The state licenses retail liquor dealers at \$300. On dealers of this class there is also a county tax of \$500, to which is added a collector's fee of 2 per cent and \$1 as clerk's fee for issuing the license. Wholesale dealers in malt liquors pay \$50 to the state and \$100 to the county, unless they hold a retail dealer's license.

Municipal corporations may license tippling houses and dram-shops, but the licensing of saloons is dependent upon a local option law.

Little Rock licensed retail liquor dealers at \$900 per annum.

California.—The state does not license the sale of intoxicating liquors.

County boards of supervisors have the power to fix the retail liquor license at from \$5 to \$40 per month for sales in quantities less than 1 quart.

The legislative bodies of incorporated cities and towns have the same power to license all kinds of business as have the supervisors of counties.

San Francisco collected \$84 per annum from all classes of retail liquor dealers. Los Angeles collected from retail liquor dealers, \$900; from restaurant keepers, \$720; and from wholesale liquor dealers and manufacturers, \$720. Oakland collected from retail dealers, \$400; from druggists, \$40; from brewers, \$100; and from beer bottlers, \$100. Sacramento collected from retail dealers, \$300, with an additional charge of \$40 for doing business from 12 to 5 a. m.; from druggists and grocers selling by the quart, \$60; and from brewers, \$200.

Colorado.—The state collects a license of \$25 per annum in advance from the keepers of saloons, restaurants, hotels, clubs, drug stores, liquor stores, or other places selling any malt, vinous, or spirituous liquors.

County commissioners may issue licenses to hotel keepers, saloon keepers, or grocers selling intoxicating liquors at the rate of \$25 to \$300 per annum.

City councils in cities of the first class have power to license, regulate, and tax all lawful occupations.

In Denver the retail liquor license fee was \$600 per annum, and the fee for bottlers \$200. In Pueblo the fee for retail dealers was \$600 and that for wholesale dealers \$400.

Connecticut.—The state does not license dealers in liquors.

Counties receive 5 per cent of moneys collected by the county commissioners, who collect license fees from dealers in liquors for the towns within their limits, as follows: In towns of over 3,000, for the sale of spirituous liquors, \$450; for the sale of ale, beer, and wine only, \$200; and from reputable hotels and wholesale grocers, not less than \$250; from druggists in towns of over 5,000, \$12; and in towns of less than 5,000, \$10; and for traffic in distilled liquors and alcohol, \$50.

New Haven, Hartford, Bridgeport, Waterbury, and New Britain reported retail dealers paying \$450 per annum; New Haven, Hartford, and Bridgeport, dealers in beer and wine only, paying \$200. New Haven and Hartford, druggists pay \$50; New Haven and Bridgeport, wholesale dealers in liquor, \$450; and Hartford, wholesale dealers in beer and wine only, \$200.

Delaware.—The state licenses hotels and saloons selling intoxicating liquors by the drink, in towns and cities having a population of over 10,000, at \$300; and in other towns and cities, at \$200. Hotels and saloons selling intoxicating liquors in quantities less than 1 quart not to be drunk on the premises pay, in addition to the above, \$25; and wholesale liquor dealers pay \$100. Druggists selling intoxicating liquors for medicinal purposes pay \$20; and manufacturers of spirituous or alcoholic liquors for sale, \$200 annually, and for portions of a year at the rate of \$20 per month.

Counties and municipalities collect no license.

Wilmington reported 173 retail dealers, each paying \$300 per annum to the state.

District of Columbia.—The sale of intoxicating liquors was licensed as follows: Barrooms, \$800 per annum; wholesale dealers, \$300; brewers and brewers' agents, \$250; distillers and rectifiers of spirits, \$250.

Florida.—The state levies a license on dealers in spirituous, vinous, or malt liquors at \$500 per annum, no fraction of a year being recognized and drummers being classed as dealers; and on distillers and brewers, \$100 per annum.

Counties may impose 50 per cent of the above license rates for county purposes.

Retail dealers in Jacksonville pay \$300 per annum to the city, \$250 to the county, and \$500 to the state.

Georgia.—The state levies a special tax on liquor dealers, including dispensaries operated by county or municipal authorities, steamboats, dining cars, etc., at \$200 for each place of business in each county, steamboats and dining cars paying but one license tax; on brewing companies, \$300; and on sellers of beer not holding liquor license, \$200 in each county in which they do business.

Counties collect an annual license fee of \$25 from dealers in liquors.

Cities may license sellers of domestic wines, not producers, and sellers of liquors.

Atlanta licensed retail liquor dealers at the rate of \$1,000 per annum and wholesale dealers at \$200. Savannah licensed retail dealers at \$250; Augusta, at \$400; and Macon, at \$500.

Illinois.—The state does not license liquor dealers.

County boards in counties under township organization and county commissioners in others may issue licenses for the sale of liquor at not less than \$500 per annum, and for malt liquor only, at \$150 per annum.

City councils in cities, and boards of trustees in villages, fix the amount of liquor licenses at not less than \$500 per annum; and for malt liquors only at not less than \$150 per annum.

Chicago licensed retail dealers in spirituous liquors at \$500 per annum; wholesale dealers, at \$100; wholesale dealers in malt liquors only, at \$50; wholesale dealers in vinous liquors only, at \$50; and brewers and distillers, at \$500. Peoria licensed retail dealers at \$500. East St. Louis licensed retail dealers at \$500 and wholesale dealers at \$112.50. Quincy licensed retail dealers at \$500; druggists at \$25; and wholesale dealers, at \$25. Springfield licensed retail dealers at \$500; wholesale dealers in liquor at \$100; dealers in beer only at \$50; and brewers at \$100. Rockford licensed retail dealers at \$1,000; druggists at \$20; and bottlers, at \$300. Joliet licensed retail dealers at \$1,000; and druggists (for medicinal purposes only) at \$10.

Indiana.—The state licenses the sale of liquor, to be drunk on the premises, at \$100 per annum, for the benefit of the county school funds. The county commissioners issue the licenses.

Cities and towns may license liquor dealers, in addition to the license issued by the county—cities at the rate of \$250 per annum, and incorporated towns at \$150.

Indianapolis collected \$250 per annum from retail liquor dealers, \$100 from druggists and grocers, and \$1,000 from brewers. Evansville collected \$250 from retail dealers; Terre Haute, \$250 from retail dealers and \$500 each from brewers, distillers, and agents; and Fort Wayne and South Bend, \$100 from retail dealers.

Iowa.—The state derives no revenue from licenses for the sale or manufacture of intoxicating liquors or from the "mulct tax" on such sale or manufacture. The constitution, section 22, article 1, forbids the issue of licenses for the sale or manufacture of intoxicating liquors. Such manufacture or sale is regulated under what is known as the "mulct tax" law, by which \$600 is annually collected in installments from each dealer in intoxicating liquors. The receipts are apportioned equally between the county and municipality within which the place of business is located. Cities may tax dealers an additional amount for municipal purposes.

Under the provisions of this law Des Moines received \$900 per annum from each retail liquor dealer; Dubuque, \$300; Sioux City, \$300; and Davenport, \$300.

Kansas.—Section 10, article 15, of the state constitution, declares that "The manufacture and sale of intoxicating liquors shall be forever prohibited in this state except for medical, scientific, and mechanical purposes." The cities of this state, therefore, report no receipts from liquor licenses.

Kentucky.—The state licenses the sale of intoxicating liquors, as follows: Tavern or hotel keepers selling malt liquors, \$60 per annum; dealers in vinous liquors, \$110; dealers in spirituous and other liquors, \$235; retailers of malt liquors, \$50; retailers of spirituous and vinous liquors, \$100; rectifiers of single stamp spirits, with sales aggregating 500 barrels or less per annum, \$100, with sales of 500 to 1,000 barrels, \$200, and with sales of over 1,000 barrels per annum, \$300; brewers, \$200; agents of brewers, \$25; wholesale dealers in wines, ales, and mineral waters, \$200.

Counties do not receive any revenue from business taxes or licenses.

Liquor licenses may be issued by cities of the first class for not less than \$150 nor more than \$1,000 per annum; and by those of the second class at not less than \$50 nor more than \$150.

Louisville licensed retail dealers at \$150 per annum; Covington collected from retailers \$100, from wholesalers \$25, and from brewers \$50.

Louisiana.—The state levies a business tax on the gross annual receipts from the liquor traffic, at different rates for distilling and rectifying alcoholic or malt liquors, and brewing ale, beer, porter, or other malt liquors. The rates range from \$20 to \$6,250, being irregular, but approximating \$2.25 per \$1,000. Barrooms, saloons, beer gardens, etc., are divided into eight numbered classes with an extra class "A," according to gross receipts. The lowest consists of those with gross receipts of less than \$5,000, and the highest, of those with gross receipts of \$50,000 or more. The rates range from \$100 to \$1,500.

Parishes and municipalities may levy licenses not to exceed those levied by the state.

New Orleans: That portion of the license ordinance regulating the sale of intoxicating liquors was as follows:

That for every business of barroom, cabaret, coffee house, café, beer saloon, liquor exchange, grog shop, beer house, beer garden, or other place where anything to be drunk or eaten on the premises is sold directly or indirectly, the license shall be based on the annual gross receipts of said business as follows, viz:

Class A included all of the above named businesses, having gross annual receipts of more than \$50,000 and the tax is \$1,500. The classes are divided according to gross annual receipts as follows: First class, \$37,500, tax \$1,000; second class, \$25,000 and less than \$37,500, tax \$800; third class, \$20,000 and less than \$25,000, tax \$600; fourth class, \$15,000 and less than \$20,000, tax \$500; fifth class, \$10,000 and less than \$15,000, tax \$400; sixth class, \$7,500 and less than \$10,000, tax \$300; seventh class, \$5,000 and less than \$7,500, tax \$200; eighth class, less than \$5,000, tax \$100. In 1905 the city issued for barrooms 2 licenses of the first class, 1 of the second, 2 of the third, 3 of the fifth, 4 of the sixth, 8 of the seventh, and 1,582 of the eighth; to grocers and keepers of drug stores, 2 of the seventh class and 143 of the eighth; to wholesale dealers, 15 of the eighth class; to brewers, 1 of Class A, 3 of the third class, and 3 of the fourth class; and to distillers, 2 of the first class.

Maine.—Article 26 of the state constitution forever prohibits the manufacture of intoxicating liquors, not including cider, and prohibits their sale except for medicinal and mechanical purposes. The state law provides for the distribution and sale of pure liquors for medicinal, mechanical, and manufacturing purposes through the state agency, and city and town agencies.

Maryland.—Licenses on ordinaries, including the right to sell all liquors in quantities less than 1 pint, are issued by the county officials, but the revenue accrues to the state. The annual rates are as follows: Rate of rent or annual value, \$100 or less, \$25; \$100 to \$200, \$40; \$200 to \$300, \$50; \$300 to \$400, \$60; \$400 to \$500, \$75; \$500 to \$750, \$90; \$750 to \$1,000, \$100; \$1,000 to \$2,000, \$150; \$2,000 to \$3,000, \$180; \$3,000 to \$5,000, \$250; \$5,000 to \$10,000, \$400; over \$10,000, \$450. Retail of liquors, stock not over \$500, \$18; \$500 to \$1,000, \$35; \$1,000 to \$2,000, \$50; \$2,000 to \$4,000, \$75; \$4,000 to \$6,000, \$100; \$6,000 to \$10,000, \$120; \$10,000 to \$20,000, \$130; \$20,000 to \$30,000, \$140; over \$30,000, \$150. Sale of liquor at fisheries, \$6; at horse races, \$4; at oyster or eating houses, \$50.

Municipal liquor licenses are governed by local laws applicable to the several counties and municipalities.

Baltimore licensed saloon keepers, hotel keepers, clubs, grocers, both retail and wholesale, at \$187.50 per annum, and bottlers at \$30.

Massachusetts.—The state receives one-fourth of the liquor licenses collected by the municipalities.

Counties derive no revenue from liquor licenses.

Municipalities, subject to local option elections, licensed dealers in liquors as follows: First class, liquors of all kinds to be drunk on premises, minimum, \$1,000; second class, malt liquors, cider, and light wines, to be drunk on premises, minimum, \$250; third class, malt liquors and cider, to be drunk on premises, minimum, \$250; fourth class, liquors of any kind, not to be drunk on premises, minimum, \$300; fifth class, malt liquors, cider, light wines, not to be drunk on premises, minimum, \$150; sixth class, retail druggists, \$1; seventh class, paints and chemicals, \$1.

In the following description of license fees collected in various cities of Massachusetts the language of the reports has been followed instead of that outlined in the laws. This is made necessary because of the inability to collect uniform data even in the cities of one state. Boston reported innholders licensed at \$2,000 per annum; common victualers, first class at \$1,100, and second class at \$500; clubs, \$300; grocers, \$800; retail druggists, \$1; wholesale dealers, fourth class, \$300 to \$1,000; wholesale druggists, \$500; distillers, \$1,000; brewers, \$1,000; and bottlers, \$500. Worcester: Innholders, \$2,000; common victualers, first class, \$1,500; and second class, \$450; clubs (to sell to members only), \$100; druggists, \$1; wholesale dealers, \$2,000; and brewers, \$3,000. Fall River: Innholders, \$1,875; victualers, first class, \$2,250; and fourth class, \$1,200; clubs (to sell to members only), \$225; druggists, \$1; wholesale dealers, \$1,125; and brewers, \$1,875. Lowell: Innholders, \$1,650; common victualers, \$1,300; retailers, \$500; clubs, \$50; druggists, \$1; wholesalers, \$1,500; and brewers, \$1,500. Lynn: Retail dealers, \$750; innholders, \$1,700; victualers, \$1,500; druggists, \$1; wholesalers, \$1,750 and \$2,700; and bottlers, \$1,600 and \$2,300. New Bedford: Innholders, \$1,500; common victualers, \$1,400; clubs, \$300; druggists, \$1; and wholesalers, \$300. Springfield: Innholders, \$1,350; innholders, malt only, \$375; victualers, \$1,125; clubs, \$187.50; druggists, \$1; wholesalers, \$1,125; and brewers, \$1,687.50. Lawrence: Innholders, \$2,100; common victualers, \$1,875; clubs, \$375; druggists, \$1; and wholesalers and brewers, \$1,875. Holyoke: Saloons, \$1,125; hotels, \$1,350; clubs, \$150; and druggists, \$1. Haverhill: Retail liquor dealers, first class, \$825; and fourth class, \$375 and \$1,600; clubs, \$37.50; and druggists, \$1. Chelsea: Retail dealers, \$975; and grocers, \$375. Fitchburg: Innholders, \$1,500; common victualers, \$1,500; clubs, \$250; druggists, \$1; and wholesalers, \$1,500. Taunton: Common victualers, \$1,800; and druggists, \$1. Cambridge, Somerville, Malden, and Newton reported licenses to druggists only. Brock-

ton and Salem reported no licenses for the sale of intoxicating liquor.

Michigan.—The state does not share in the ordinary liquor taxes or licenses which are collected by the county treasurers, but levies a special tax on the "business of selling spirituous, intoxicating, malt, brewed, and fermented liquors in the state of Michigan to be shipped from without the state" at wholesale, by persons not residents in the state; the annual rates are \$300 for spirituous and intoxicating liquors and \$100 for malt liquors.

Counties license the manufacture and sale of liquors as follows: Selling at retail, spirituous or malt, \$500 per annum; selling malt liquors at wholesale or retail, or both, \$500; selling spirits at wholesale, \$500; selling spirits at wholesale and retail, \$800; manufacturing malt liquors, \$65; and manufacturing spirits, \$800.

Municipal governments receive one-half the liquor taxes collected by the county.

Detroit reported licenses for wholesale and retail liquor dealers at \$800 per annum; for wholesale or retail liquor dealers at \$500; for manufacturers at \$65; and for manufacturers' agents at \$50. Grand Rapids: Retail dealers, \$500; clubs, \$200; and brewers' agents, \$20 to \$75. Saginaw: Retail dealers, \$500, and brewers' agents, \$65. Bay City: Retail dealers, \$500. Kalamazoo made no report.

Minnesota.—The state does not receive any revenue from the sale of intoxicating liquors.

Counties are authorized to license the sale of intoxicating liquors at an annual rate of \$25 to \$100.

Municipalities have power to license liquor dealers as follows: In cities having a population of 10,000 or more, \$1,000 per annum, and in cities having a population of less than 10,000, \$500 to \$1,000.

Minneapolis, St. Paul, and Duluth reported licensed retail dealers at \$1,000 per annum.

Missouri.—The state license fee for the sale of liquor is fixed by the county court granting the license at not less than \$50 nor more than \$200 for each six months. The state licenses the sale and manufacture of distilled liquors and wines at 10 cents per gallon, collected by the sale of stamps. Dramshop keepers are also taxed for state, county, and municipal purposes, on the value of liquors received at the shop, an ad valorem tax at the same rate as that paid by merchants on merchandise. Beer manufacturers are subject to state inspection, for which a fee of 1 cent per gallon is charged for inspecting and gauging, and 2 cents for labeling each package, other than bottles, containing 8 gallons or less. Twenty-four quart and 48 pint bottles are considered as constituting a package in the meaning of the law. Packages containing over 8 gallons are construed as containing one package for every 8 gallons and fraction thereof.

The county license is not less than \$250 nor more than \$500 for each six months, to be fixed by the county court.

Municipalities have power to fix the rates for licensing dramshops within their boundaries, which is an amount in addition to that fixed by the county courts for state and county purposes.

In St. Louis the retail license was \$500 per annum. In Kansas City, \$250; in St. Joseph, \$470; and in Joplin, \$540. Joplin also licensed wholesale beer dealers at \$100 per annum.

Montana.—The state amended its liquor license laws in 1903 and 1905. The sale of spirituous, malt, vinous, distilled, or fermented liquors is licensed by counties as follows:

In cities, towns, villages, or camps which contain a population of 10,000 or more, and for a distance of 1 mile from the limits thereof, \$330 for each six months; in those with a population of 3,500 to 10,000, \$275 for each six months; in those with a population of 1,000 to 3,500, \$264 for each six months; in those with a population of 300 to 1,000, \$220 for each six months; and in those with less than 300 inhabitants, \$165 for each six months.

Municipalities may license all industries, pursuits, professions, and occupations for which a license is required under the state laws, but the amount must not exceed the sum levied by the state.

Butte reported that liquor licenses were collected from retail dealers at \$300 per annum; from wholesale dealers at \$75; and from brewers at \$150.

Nebraska.—The state does not derive any revenue from the sale of intoxicating liquors.

County boards can license the sale of liquor in counties for any amount not less than \$500 per annum, with the following exceptions: The county can not grant a license within any incorporated city or village, nor within 2 miles of the same, except in counties that have more than 150,000 population, nor within 5 miles of any camp or assembly of men engaged in the construction or repairs of any railroad, canal, reservoir, public work of any kind, or any kindred enterprise where 25 or more men are employed.

Cities having a population of less than 10,000 can levy a license of not less than \$500; and those of more than 10,000, of not less than \$1,000.

Omaha reported liquor licenses collected from retail dealers at \$1,000 per annum; Lincoln, at \$1,500; and South Omaha, at \$1,000. South Omaha also reported a druggist's license of \$10 per annum.

New Hampshire.—The state licenses the sale of spirituous liquors and divides the dealers into nine classes, fixing the license fee for each class by the population of the city or town wherein the business is located, ranging from those with a population of 250 or less to cities with a population of 40,000 or more: First class, innholders selling liquor of any kind to be drunk on the premises, fee, \$25 to \$1,000 per annum; second class, those selling liquor of any kind in quantities less than 5 gallons to one person at a time, fee, \$250 to \$1,200; third class, those selling liquor not to be drunk on the premises, fee, \$100 to \$800; fourth class, those selling malt liquors, cider, or light wines, not more than 15 per cent alcohol, to be drunk on the premises, fee, \$150 to \$600; fifth class, retail druggists selling for medicinal, mechanical, scientific, and sacramental purposes only, fee, \$10; sixth class, keepers of railroad restaurants selling malt liquors, cider, or light wines to be drunk on the premises, fee, \$50 to \$200; seventh class, associations selling any kind of liquors to be drunk on the premises, fee, \$100 to \$300; eighth class, distillers, brewers, and bottlers selling products in packages for shipment or distribution to the trade, fee, \$300 to \$2,000; ninth class, common victualers in cities of over 6,000, the liquor not to be sold over a bar, fee, \$300 to \$1,200.

Manchester reported 7 dealers of the first class, 80 of the second, 23 of the third, 2 of the fourth, 39 of the fifth, 9 of the seventh, and 1 of the eighth.

New Jersey.—Neither the state nor the county issues licenses for the sale of intoxicating liquors.

Municipalities, through the board of excise commissioners, grant licenses to liquor dealers, beer bottlers, and social clubs.

Newark reported liquor licenses received from retail dealers, restaurant keepers, druggists, grocers, and wholesale dealers at \$250 per annum, and from bottlers at \$75. Jersey City: Retail and wholesale dealers, \$250, and bottlers, \$75. Paterson: Retail and wholesale dealers, \$250. Trenton: Retail and wholesale dealers, \$350. Camden: Retail dealers, \$500, and wholesale dealers, \$250. Hoboken: Retail dealers, \$250, and bottlers, \$50. Elizabeth: Retail dealers, \$250, and bottlers, \$50. Bayonne: Retail dealers, \$250, and bottlers, \$50. Passaic: Retail dealers, \$500.

New York.—The state levies an annual license upon dealers in liquors, one-half of which goes to the state, the other half to the city wherein the business is conducted. The tax upon trafficking in liquors to be drunk on the premises is as follows for cities, towns, etc., according to population: Those of 1,500,000 inhabitants or more, \$1,200 per annum; 500,000 to 1,500,000, \$975; 50,000 to 500,000, \$750; 10,000 to 50,000, \$525; 5,000 to 10,000, \$450; 1,200 to 5,000, \$300; and in any other place, \$150. Upon trafficking in liquor not to be drunk on the premises the rates are for cities, etc., according to population: Those of 1,500,000 inhabitants or more, \$750; 500,000 to 1,500,000, \$600; 50,000 to 500,000, \$450; 10,000 to 50,000, \$300; 5,000 to 10,000, \$150; and 1,200 to 5,000, \$112.50.

New York city, having a population* of more than 1,500,000, reported a license for dealers in liquors to be drunk on the premises at \$1,200 per annum; and for dealers in liquor not to be drunk on the premises, at \$750. Buffalo, Rochester, Syracuse, Albany, Troy, and Utica, having a population of more than 50,000 and less than 500,000 each, reported a license for dealers in liquor to be drunk on the premises, at \$750 per annum; and for dealers in liquor not to be drunk on the premises, at \$450. Yonkers, Binghamton, Elmira, Schenectady, and Auburn, having a population between 10,000 and 50,000 each, reported a license for dealers of the first-named class at \$525 per annum, and of the last-named, at \$300. All the above-named cities reported druggists' licenses at \$7.50 per annum.

Ohio.—The liquor license or tax in this state is levied and collected under what is known as the "Dow law," which provides that upon the business of trafficking in spirituous, vinous, malt, or other intoxicating liquors there shall be assessed yearly, and shall be paid into the county treasury, by every person, etc., engaged therein and for each place where such business is carried on, the sum of \$350. The tax becomes a lien on the property on the fourth Monday in May of each year and is payable and collectible in the same manner as the property taxes. Three-tenths of the proceeds are paid into the state treasury, five-tenths to the township or village treasury, and two-tenths to the county poor fund.

Every city in the state from which data were collected reported retail liquor dealers operating under this law as follows: Cleveland, 3,177; Cincinnati, 1,759; Toledo, 776; Columbus, 762; Dayton, 616; Youngstown, 350; Akron, 208; Springfield, 166; Canton, 186.

Oregon.—The state does not derive any revenue from the sale of liquors.

The county court licenses general dealers in liquor at \$400 per annum, and dealers in malt liquors only, at \$200.

Cities may license dealers in liquor, but not for a sum less than that provided by the general laws of the state.

Portland reported liquor licenses collected from retail dealers at \$500 per annum; from grocers, etc., at \$200; and from wholesalers at \$400. The city licenses were in addition to those collected by the county.

Pennsylvania.—The state licenses wholesale liquor dealers in cities of the first and second classes at \$1,000 per annum; in those of the third class at \$500; in boroughs at \$200; and in townships at \$100. Rectifiers, compounders, storekeepers, and agents pay in cities of the first and second classes, \$1,000; in those of the third class, \$500; in boroughs, \$200; and in townships, \$100. Licenses are collected by the county treasurers and paid over to the state, as follows: Retail liquor dealers (for state in addition to local licenses) in cities of the first and second classes, \$100; in other cities, \$50; in boroughs, \$50; and in townships, \$25. Distillers producing less than 50 barrels, \$100; 50 to 100 barrels, \$200; 100 to 200 barrels, \$250; 200 to 300 barrels, \$300; 300 to 400 barrels, \$400; 400 to 500 barrels, \$500; 500 to 3,000 barrels, \$1,000; 3,000 to 5,000 barrels, \$1,250; 5,000 to 10,000 barrels, \$1,500; 10,000 to 20,000 barrels, \$1,750; 20,000 barrels or more, \$2,000; all new distilleries and breweries pay \$1,000 for the first year. Bottlers pay, in cities of the first and second classes, \$500; in cities of the third class, \$350; in boroughs, \$250; and in townships, \$125. Brewers pay \$1,000 per annum and are to sell to licensed dealers only. The county treasurer also collects wholesale licenses ranging from \$250 per annum on a plant producing less than 1,000 barrels to \$6,000 on a plant producing over 300,000 barrels.

Counties do not issue licenses, but receive \$100 from each license issued to retail dealers by the municipal authorities and one-fifth of each township or borough license.

Cities of the first and second classes license retail liquor dealers at \$1,000 per annum; those of the third class, at \$500; other cities, at \$300; boroughs, at \$150; and townships, at \$75.

Philadelphia, Pittsburg, and Allegheny, cities of the first and second classes, reported retail dealers paying \$1,000 per annum, \$100 of which was paid to the counties. Reading, Erie, Wilkesbarre,

Harrisburg, Lancaster, Altoona, Johnstown, McKeesport, Allentown, York, Chester, and Newcastle, cities of the third class, reported retail dealers paying \$500 per annum, \$100 of which was paid to the counties. Philadelphia also reported wholesale dealers in liquors, brewers, and bottlers paying from \$250 to \$5,000, the collections being for the state. No such reports were made by the other cities of the state.

Rhode Island.—The state receives one-fourth the liquor licenses collected by the municipalities.

Counties are merely judicial districts and have no independent treasury or revenues.

The rates of liquor licenses in the municipalities are as follows: To manufacture or to sell liquor at wholesale and retail, \$500 to \$1,000; to sell liquor at retail, \$200 to \$400, fixed by population of the towns; druggists to sell liquor for medicinal purposes only, \$5.

Providence reported liquor licenses collected from retail dealers, at \$400; from wholesalers, at \$1,000; and from druggists, at \$25. Pawtucket: Retail dealers, \$350 per annum; wholesalers, \$500; and druggists, \$5. Woonsocket: Retail dealers, \$350; wholesalers, \$500; and druggists, \$5.

South Carolina.—The traffic in liquor in this state is confined to the operation of chapter 27 of the State Code known as the dispensary law. It provides for a state board of managers, who are charged with purchasing for, and supplying to, county boards of control pure liquors, except beer, in packages containing from one-half pint to 5 gallons at not to exceed 10 per cent profit. County boards appoint one or more dispensers who sell packages of liquor as furnished by the state board at a price fixed by the county board, which to druggists can not exceed the cost by more than 10 per cent. The county dispensary is not open for business except during daylight, can not sell liquor to be drunk on the premises, and can sell only on written application. All profits from the sales made by the county dispensary, after paying salaries of dispenser and assistants, are paid, one-half into the county treasury and one-half to the municipal government wherein the dispensary is located.

The city of Charleston received \$23,993 from this source for the fiscal year 1905.

Tennessee.—The state taxes liquor dealers as other merchants and in addition levies a license, termed "a privilege tax" of \$200 per annum on retail dealers in cities of 5,000 inhabitants and over; and \$150 for cities of less than 5,000; wholesale dealers pay \$200 in all cities; the license in the case of boats and cars is \$300. Distillers of whisky and brandy are licensed according to capacity, as follows: Twenty barrels or over per day, \$250 per annum; 10 to 20 barrels per day, \$150; 5 to 10 barrels per day, \$70; less than 5 barrels per day, \$5. Brewers pay \$200 per annum and agents of brewers \$200. Bottlers, other than those bottling natural mineral waters, pay \$75.

Counties are authorized by law to levy a privilege tax (license) upon occupations declared to be privileges, not to exceed that levied for state purposes.

Each municipality is authorized to levy the same "privilege taxes" as the state and county.

The cities of over 30,000 population reported the following rates of liquor licenses for city purposes only:

Memphis: Retail dealers, \$25 and \$50 per annum. Nashville: Retail dealers, \$200; wholesale dealers, \$200; distillers, \$250; and brewers, \$150. Knoxville: Retail dealers, \$200; wholesale dealers, \$200; brewers, \$250; and brewers' agents, \$250. Chattanooga: Retail dealers, \$200; wholesale dealers, \$200; and distillers, \$75.

Texas.—The state levies an occupation or privilege tax on dealers in liquors as follows: Retail dealers, selling in quantities of 1 gallon or less, \$300 per annum; wholesale dealers, selling in quantities of 1 gallon or more, \$300; dealers selling malt liquors exclusively, \$50; and dealers selling on prescription in local option districts, \$200.

The counties have the power to levy a tax equal to one-half of the amount levied by the state.

Municipalities have the same power, with some limitations.

The cities of over 30,000 population reported liquor licenses for city purposes, as follows:

San Antonio, Houston, and Galveston: Retail dealers, \$150 per annum, and dealers in malt liquors only, \$25. Dallas reported only dealers in liquors at \$150 per annum.

Utah.—The state does not license the sale of liquors.

Counties issue liquor licenses, outside of incorporated cities and towns, at a rate of not less than \$400 per annum.

City councils have power to license the liquor traffic for the municipal year and to determine the rate, which can not be less than \$400 per annum.

Salt Lake City reported liquor licenses collected from retail dealers at \$1,200, and from druggists at \$400 per annum.

Virginia.—The state licenses the sale of intoxicating liquors for state purposes, as follows: Wholesale, of all kinds, \$350 annually; malt liquors only, \$150; retail of all kinds, in cities and towns having a population of 1,000 or less, \$75, and in those with a population of over 1,000, \$125; malt liquors only, in towns of less than 5,000, \$30; privilege of keeping a barroom, in towns having a population less than 1,000, \$75, and also 15 per cent of the rental of the rooms used, and in those with a population of 1,000 and over, \$125 and 15 per cent of the rental. For restaurants and inns, in towns of 2,000 or less, \$75, and in towns of over 2,000, \$125 (also 8 per cent of the rental value of the house and furniture up to \$1,000 of such annual value; \$1,000 to \$2,000, 5 per cent on the excess; above \$2,000, 3 per cent). Holders of one class of liquor or restaurant licenses may obtain the others by payment of one-half of the specific sum required. Malt liquor saloons, in county or town of less than 1,000, pay \$40; sample liquor merchants, \$350; in cities over 1,000, \$60; which amounts are in lieu of all taxes upon capital actually employed, except for manufacturers, distillers, and rectifiers. Rectifiers who are not manufacturers pay \$150. Druggists pay as retail liquor dealers. Manufacturers who mash and distill pay from \$30 per year on a capacity of 10 bushels or less per day to \$500 on a capacity of 250 to 300 bushels per day, and \$200 per year on each 100-bushel capacity per day in excess of 300 bushels, and may sell at the factory without further license. Distillers of brandy distilling over 40 gallons per day and operating only three months in the year pay \$10 per annum; those operating three to six months, \$20; and those operating over six months, \$50. Breweries pay \$50 per annum.

Counties do not license the sale of liquors.

Municipalities may impose a tax or license in addition to that levied by the state.

Richmond reported liquor licenses collected from retail dealers at \$250 per annum; from wholesale liquor dealers at \$250; and from wholesale malt dealers, at \$250. Norfolk collected from retail dealers, \$350; ordinaries, \$350; wholesalers, \$350; and wholesalers and retailers, \$550.

Washington.—The state receives 10 per cent of all license fees for the sale of intoxicating liquors collected in counties and municipalities from retail dealers.

Counties issue licenses for the sale of liquor outside the limits of incorporated towns.

The license fee in municipalities can not be less than \$300 nor more than \$1,000 annually.

Seattle reported liquor licenses collected from retail dealers at \$1,000 per annum and from wholesale dealers at \$450. Tacoma collected from retail dealers \$600 and from wholesale dealers \$300. Spokane collected from retail dealers \$600 per annum.

West Virginia.—The state, through the county court, licenses distilleries and breweries according to the annual capacity, as follows: Those with 25,000 barrels at \$550; 15,000 to 25,000 barrels at \$350; 5,000 to 15,000 barrels at \$200; 1,000 to 5,000 barrels, at \$125; and less than 1,000 barrels at \$50. The license for the sale of liquors at retail is \$350; at wholesale, \$350; and in theaters, \$150. The license for the sale of apple and peach brandy by distillers, for 5 gallons or over at a sale, is \$100. The county can not issue a license for the sale of intoxicating liquors in an incorporated city, town, or village without the consent of the authorities of such city, town, or village.

Municipalities may license liquor dealers. Wheeling reported liquor dealers paying \$300 per annum for city purposes.

Wisconsin.—Neither the state nor county issues licenses for the sale of intoxicating liquors.

Towns, cities, and villages issue licenses for the sale of liquor as follows: Towns having within their boundaries no villages or cities of 500 inhabitants or more, \$100 per annum; cities, villages, and all other towns, \$200. These fees may be increased by a vote of the people, in towns having within their boundaries no villages of 500 inhabitants or more, to \$250 or \$400; and in cities, villages, and all other towns, to \$350 or \$500.

Milwaukee licenses retail dealers at \$200 per annum; wholesale dealers at \$200; and druggists at \$10. Superior licenses retail dealers at \$500. Racine licenses retail dealers at \$200; wholesale dealers at \$200; and druggists at \$10. Oshkosh collects from retail dealers \$200; and from druggists \$10. La Crosse licenses retail dealers at \$200.

TABLE 39.

Firemen, fire equipment, and property loss from fires.—Table 39 gives the number of employees in the fire department of each city, including the officers of the different grades. These employees are classified as regulars, callmen, volunteers, substitutes, supernumeraries, and "other employees"—the last named including all employees not properly classed as firemen. The equipment of the department is given in detail under a number of headings. The table also gives the number of fire alarms and of fires, and the property loss from fires.

Table 39 shows practically the same relative number of regular firemen in the cities of the several groups. For the 154 cities there were, in every 10,000 population, 9.7 such firemen. For the first group, the corresponding number was 9.4; for the second, 10.9; for the third, 9.7; and for the fourth, 9.9. But with no practical variation between the relative numbers of the regular firemen, the cities exhibit a very marked variation in the number of callmen and volunteers, the largest proportion of both classes being found in Group III. The smallest number of callmen was reported by the cities of Group I, and the smallest number of volunteers by the cities of Group II. The figures suggest the probability that the employees reported in some cities as callmen are designated in others as volunteers, and the reverse. In this connection attention is called to the fact that in many cities of the second, third, and fourth groups, especially in New York and Pennsylvania, the volunteer firemen's associations, whose members are reported as volunteer firemen, are in reality more in the nature of social organizations than of organizations for fighting fires; as a result of this fact, the figures showing the number of volunteer firemen are of but little practical significance.

TABLE 40.

Street cleaning.—Table 40 presents all available information relating to the number of people regularly employed in street cleaning, the equipment of the city

for that purpose, and the work performed. The number of blanks in the table emphasizes the fact that cities do not recognize the value of accounting as a factor in the administration of municipal business. Statistics of the financial transactions, showing the cost of street cleaning, are nearly valueless for administrative purposes unless accompanied with data relating to the work done. Many cities do not keep any record of this information, while others have so few data relating thereto that no intelligent estimates thereof can be prepared. The care of streets in cities can never be placed on a business basis until intelligent records of work performed render comparisons possible—expenses of one year with those of the preceding year, and expenses of one city with those of another. Some progress in this field is evidenced, however, by the fact that fewer blanks appear in this table than in the corresponding tables for 1902 and 1903.

Street sprinkling.—The statistics of street sprinkling given in Table 40 are presented under fewer headings than those for street cleaning. The blanks under the heading used emphasize in another form the remarks made above concerning the need of comprehensive records of all work performed upon the streets as a basis of an intelligent system of cost accounting.

Disposal of garbage, dead animals, street sweepings, ashes, etc.—The methods in use for the disposal of garbage, dead animals, street sweepings, ashes, etc., vary in the different cities. In the following lists the cities have been grouped according to the method of disposal.

Garbage.—In many cities garbage is reduced in works erected for that purpose. This is the case in New York, N. Y.; Philadelphia, Pa.; Boston, Mass.; Baltimore, Md.; Cleveland, Ohio; Buffalo, N. Y.; Pittsburg, Pa.; Cincinnati, Ohio; Detroit, Mich.; Washington, D. C.; Indianapolis, Ind.; Toledo, Ohio; Allegheny, Pa.; Columbus, Ohio; Paterson, N. J.; Dayton, Ohio; Reading, Pa.; Bridgeport, Conn.; New Bedford, Mass.; Duluth, Minn.; Utica, N. Y.; Waterbury, Conn.; Johnstown, Pa.; McKeesport, Pa.; York, Pa.; Atlantic City, N. J.; and Newcastle, Pennsylvania.

Garbage is burned in furnaces or crematories in San Francisco, Cal.; Milwaukee, Wis.; Minneapolis, Minn.; Los Angeles, Cal.; Memphis, Tenn.; Scranton, Pa.; Portland, Oreg.; Atlanta, Ga.; Grand Rapids, Mich.; Lowell, Mass.; Richmond, Va.; Trenton, N. J.; Wilmington, Del.; Camden, N. J.; Troy, N. Y.; Oakland, Cal.; Evansville, Ind.; Yonkers, N. Y.; Salt Lake City, Utah; Norfolk, Va.; Houston, Tex.; Terre Haute, Ind.; Youngstown, Ohio; Fort Wayne, Ind.; Lancaster, Pa.; Covington, Ky.; South Bend, Ind.; Butte, Mont.; Wheeling, W. Va.; Allentown, Pa.; Canton, Ohio; and Joliet, Illinois.

In the following cities garbage is deposited on city dumps: New Orleans, La.; Louisville, Ky.; Rochester,

N. Y.; Omaha, Nebr.; Syracuse, N. Y.; Savannah, Ga.; Dallas, Tex.; Augusta, Ga.; Springfield, Ohio; and Knoxville, Tennessee.

Garbage is fed to animals in Providence, R. I.; Worcester, Mass.; New Haven, Conn.; Fall River, Mass.; Albany, N. Y.; Cambridge, Mass.; Lowell, Mass.; Springfield, Mass.; Lawrence, Mass.; Somerville, Mass.; Portland, Me.; Holyoke, Mass.; Brockton, Mass.; Spokane, Wash.; Pawtucket, R. I.; East St. Louis, Ill.; Malden, Mass.; Haverhill, Mass.; Salem, Mass.; Chester, Pa.; Chelsea, Mass.; Newton, Mass.; Elmira, N. Y.; Jacksonville, Fla.; Rockford, Ill.; Fitchburg, Mass.; Woonsocket, R. I.; Taunton, Mass.; Pueblo, Colo.; and New Britain, Connecticut.

In the following cities garbage—often mixed with ashes and other refuse—is used for filling in low places: Chicago, Ill.; Jersey City, N. J.; Seattle, Wash.; Hoboken, N. J.; Elizabeth, N. J.; Schenectady, N. Y.; Charleston, S. C.; Bayonne, N. J.; Mobile, Ala.; Sioux City, Iowa; Passaic, N. J.; Superior, Wis.; Rockford, Ill.; Chattanooga, Tenn.; and Galveston, Texas.

Garbage is used as fertilizer, if it can not be disposed of as feed for animals, in St. Paul, Minn.; Manchester, N. H.; Altoona, Pa.; Pueblo, Colo.; and New Britain, Connecticut.

Garbage is dumped into the river at Kansas City, Mo.; St. Joseph, Mo.; Nashville, Tenn.; Lynn, Mass.; Dubuque, Iowa; Davenport, Iowa; Little Rock, Ark.; Quincy, Ill.; and South Omaha, Nebraska.

Garbage is burned in the open in San Antonio, Tex.; Elizabeth, N. J.; Montgomery, Ala.; and Macon, Georgia.

Dead animals.—In most cities dead animals are either treated by the reduction process, for the recovery of grease and fertilizing material, or are burned. They are taken to reduction works in New York, N. Y.; Philadelphia, Pa.; St. Louis, Mo.; Boston, Mass.; Cleveland, Ohio; Pittsburg, Pa.; Detroit, Mich.; Washington, D. C.; Minneapolis, Minn.; Indianapolis, Ind.; St. Paul, Minn.; Kansas City, Mo.; Toledo, Ohio; Columbus, Ohio; Worcester, Mass.; Los Angeles, Cal.; Paterson, N. J.; Fall River, Mass.; Dayton, Ohio; Lowell, Mass.; Richmond, Va.; Bridgeport, Conn.; New Bedford, Mass.; Utica, N. Y.; Evansville, Ind.; Youngstown, Ohio; Holyoke, Mass.; Brockton, Mass.; Haverhill, Mass.; Newton, Mass.; and Fitchburg, Massachusetts.

They are burned in furnaces or crematories in all cities which report such works.

Animals are buried in the ground at Seattle, Wash.; Troy, N. Y.; Akron, Ohio; Saginaw, Mich.; Birmingham, Ala.; Allentown, Pa.; Montgomery, Ala.; and Wichita, Kansas.

Street sweepings and ashes.—Street sweepings and ashes are frequently disposed of together, and in the vast majority of cases both are used for filling in low places. Sweepings, however, are dumped into the

river and other places in St. Louis, Mo.; Boston, Mass.; Baltimore, Md.; Buffalo, N. Y.; Louisville, Ky.; Columbus, Ohio; Worcester, Mass.; Memphis, Tenn.; Omaha, Nebr.; Fall River, Mass.; Atlanta, Ga.; Albany, N. Y.; Nashville, Tenn.; Lynn, Mass.; Troy, N. Y.; Savannah, Ga.; Peoria, Ill.; Utica, N. Y.; Yonkers, N. Y.; Salt Lake City, Utah; Schenectady, N. Y.; Harrisburg, Pa.; Dallas, Tex.; Youngstown, Ohio; Akron, Ohio; Altoona, Pa.; Spokane, Wash.; Binghamton, N. Y.; Bay City, Mich.; Montgomery, Ala.; Malden, Mass.; Canton, Ohio; Salem, Mass.; South Omaha, Nebr.; Auburn, N. Y.; and Woonsocket, R. I.; while the same course is pursued with ashes in Louisville, Ky.; Allegheny, Pa.; Memphis, Tenn.; Omaha, Nebr.; Hartford, Conn.; Lawrence, Mass.; Yonkers, N. Y.; Dallas, Tex.; Terre Haute, Ind.; Youngstown, Ohio; Salem, Mass.; Knoxville, Tenn.; Woonsocket, R. I.; and Pueblo, Colorado.

Sweepings are also used as fertilizer in Baltimore, Md.; Providence, R. I.; Toledo, Ohio; Allegheny, Pa.; Worcester, Mass.; Los Angeles, Cal.; Syracuse, N. Y.; Scranton, Pa.; Hartford, Conn.; Reading, Pa.; Utica, N. Y.; Holyoke, Mass.; Lancaster, Pa.; Birmingham, Ala.; Pawtucket, R. I.; York, Pa.; Passaic, N. J.; Haverhill, Mass.; Fitchburg, Mass.; Auburn, N. Y.; and New Britain, Conn. Sweepings are taken to the crematory in Norfolk, Virginia.

Other refuse.—The returns as to the disposal of other refuse are very meager, only a few of the cities reporting any separation. It is usually included with ashes or garbage, or else disposed of by the individual householder. Such cities as reported the methods of disposal used it for the purpose of filling in low land, dumped it into the river or sea, or other places, or sorted it and then disposed of it like garbage, ashes, or other matter.

The following cities use the *dry refuse* to fill in low places: Baltimore, Md.; Milwaukee, Wis.; Indianapolis, Ind.; Rochester, N. Y.; Syracuse, N. Y.; Paterson, N. J.; Cambridge, Mass.; Lynn, Mass.; Hoboken, N. J.; Utica, N. Y.; Manchester, N. H.; Evansville, Ind.; Waterbury, Conn.; Schenectady, N. Y.; Houston, Tex.; Holyoke, Mass.; Altoona, Pa.; Pawtucket, R. I.; Mobile, Ala.; Malden, Mass.; Passaic, N. J.; Newton, Mass.; and Fitchburg, Massachusetts.

Cities which sort their *dry refuse* are Boston, Mass.; Buffalo, N. Y.; and Fall River, Massachusetts.

Food and sanitary inspectors.—Table 40 presents an exhibit of the number of persons regularly employed in the cities for the enforcement of laws and ordinances relating to public health. These employees are reported under two heads—food inspectors and sanitary inspectors; the latter include all not properly called food inspectors. The differentiation of the two classes is not very closely marked; in some cities persons of the first class perform the duties which in other cities are discharged by those of the second. Table 40 also shows the number of employees of the regular police force

who are engaged in the enforcement of health regulations.

TABLE 41.

Sewerage and sewage disposal.—Table 41 presents the most important part of the statistical information secured by the Bureau of the Census relating to sewers and sewage disposal. The statistics of sewers and sewage disposal, if complete, would prove of great assistance in the modern civic endeavors to improve the sanitary conditions of cities and lessen the sickness and death due to preventable or avoidable causes. At the present time data for any really valuable statistics relating to sewers and sewage disposal are not available, because the importance of the subject is not appreciated by city officials. Many students of civic conditions are, however, becoming aroused to the importance of trustworthy and detailed information relating to sewers and sewage disposal. The most important classes of such students are civil engineers, who are grappling with the problems of city water supply, the pollution of sources of such supply, and the method of purification; and the health officers of our cities. The Boston Society of Civil Engineers, including among its members many individuals of the class first mentioned, has taken the lead in the consideration of the information required for a statistical investigation of sewerage and sewage disposal as a basis for an intelligent study of their relation to public health and the proper construction and operation of sewer systems. That society has arranged and promulgated a standard schedule which has been accepted by a few very progressive cities in New England and elsewhere as the basis of their official reports. The Bureau of the Census takes great pleasure in presenting, in Appendix B of this report, statistics of sewerage and sewage disposal for the city of Worcester, Mass., prepared on the lines laid down by the Boston society. These statistics were prepared by courtesy of Mr. Harrison P. Eddy, member of the American Society of Civil Engineers, who has charge of the sewerage and sewage disposal system of Worcester. In addition to presenting this schedule, the Bureau of the Census has secured the services of Mr. Moses N. Baker, associate editor of *Engineering News*, of New York city, in the preparation of a paper showing the importance of the subject of sewerage and sewage disposal and its relation to public health, including also a short historical sketch of the development of systems of sewage purification in the United States (see page 107).

TABLE 42.

Area and length of streets.—Table 42 gives the area and length of paved and improved streets and the

length of unimproved streets. In all cases the area is given in square yards and the length in miles. The paved and improved streets are classified according to the character of the paving or street improvements, and the returns are far from satisfactory because comparatively few cities keep records giving this information. Much progress, however, has been made since the first statistics relating to the subject were collected by the Department of Labor, and the present statistics show great improvement over those of the census for 1902 and 1903, and in some of the details are fairly satisfactory. The exact character of the improved streets reported under the designation "all other" was not wholly disclosed in the reports to the Office. They are undoubtedly streets that have been graded, but have not been covered with any paving material. What in some cities have been reported as "all other" improved streets have in other cities doubtless been classed as "unimproved."

Steam railroad crossings.—Table 42 presents the first statistics compiled relating to the crossings of steam railroads and the streets of cities. These statistics, though not complete for any city, present a fairly good exhibit of the character of such crossings in most cities. Of the 14,031 crossings reported by the 154 cities, 11,040, or 78.8 per cent, were on grades. The corresponding percentage for Group I was 65.7; Group II, 79.9; Group III, 85.7; and Group IV, 91.4. The larger cities have made more progress toward the elimination of this menace to human life than have the smaller cities, but in both the larger and the smaller cities there is great opportunity for future improvement.

TABLE 43.

Street lights.—Table 43 gives the number of lights of each class in use in the streets and alleys of cities. A summary, by groups of cities, of the number of cities using each class of lights is presented in Table XXII, the number of each class of lights per 10,000 inhabitants, in Table XXIV, and the number of such lights per 100 miles of improved and unimproved streets, in Table XXV.

TABLE XXIII.—Number of cities reporting specified classes of street lights, classified by groups of cities: 1905.

| GROUP OF CITIES. | ELECTRIC LIGHTS. | | GAS LIGHTS. | | Vapor lamps. | Oil lamps. |
|------------------|------------------|--------------------|----------------|--------|--------------|------------|
| | Arc. | Incan- descent. | Wels- bach. | Other. | | |
| Total..... | 154 | 62 | 45 | 28 | 31 | 12 |
| I..... | 15 | 4 | 11 | 7 | 10 | 1 |
| II..... | 25 | 8 | 8 | 8 | 7 | 3 |
| III..... | 47 | 24 | 17 | 7 | 8 | 2 |
| IV..... | 67 | 26 | 9 | 6 | 6 | 6 |

TABLE XXIV.—Number of specified street lights per 10,000 of population, classified by groups of cities: 1905.

| GROUP OF CITIES. | ELECTRIC LIGHTS. | | GAS LIGHTS. | | Vapor lamps. | Oil lamps. |
|------------------|------------------|--------------------|----------------|--------|--------------|------------------|
| | Arc. | Incan- descent. | Wels- bach. | Other. | | |
| Total..... | 63.1 | 14.9 | 54.0 | 32.4 | 21.2 | 1.1 |
| I..... | 50.3 | 5.0 | 74.7 | 48.9 | 30.0 | (¹) |
| II..... | 82.1 | 19.0 | 34.8 | 16.2 | 17.4 | 3.5 |
| III..... | 72.1 | 33.7 | 32.6 | 9.3 | 5.3 | 1.1 |
| IV..... | 83.4 | 31.3 | 12.2 | 8.3 | 5.2 | 2.3 |

¹ Less than one-tenth of 1 per cent.

TABLE XXV.—Number of specified street lights per 100 miles of improved and unimproved streets, classified by groups of cities: 1905.

| GROUP OF CITIES. | ELECTRIC LIGHTS. | | GAS LIGHTS. | | Vapor lamps. | Oil lamps. |
|------------------|------------------|--------------------|----------------|--------|--------------|------------|
| | Arc. | Incan- descent. | Wels- bach. | Other. | | |
| Total..... | 329.9 | 77.7 | 282.2 | 169.6 | 110.7 | 5.7 |
| I..... | 363.8 | 35.8 | 540.4 | 354.3 | 217.6 | 0.6 |
| II..... | 363.0 | 84.1 | 153.8 | 71.6 | 77.0 | 15.4 |
| III..... | 298.2 | 139.3 | 134.7 | 38.3 | 21.7 | 4.5 |
| IV..... | 256.5 | 96.4 | 37.5 | 25.7 | 15.9 | 6.9 |

TABLE 44.

Almshouses and hospitals.—The only almshouses and hospitals for which statistics are presented in Table 44 are those operated and controlled by the cities. In a large number of states the poor are cared for by the county, and this fact explains the absence of reports for many cities and the small number of inmates or patients reported in other cities. All institutions for the care of the indigent poor—whether locally designated as almshouses, poorhouses, poor farms, or workhouses—have been tabulated as almshouses. The agents were instructed, however, to use great care not to report as an almshouse any institution so designated which was penal rather than charitable in character. The hospitals for contagious diseases include all that are locally known as pest-houses, smallpox hospitals, isolation hospitals, diphtheria hospitals, leprosy hospitals, and detention hospitals, as well as those designated by the name of "hospitals for contagious diseases."

TABLE 45.

Public parks and playgrounds.—Table 45 shows the areas in or near the cities which were open to the public without charge for recreation purposes in 1905. The areas in parks and playgrounds are classified as "owned by city" and "not owned by city." The park area of each of the aforementioned classes is further divided with reference to its location within or without city limits.

Public baths and bathing beaches.—Table 45 also presents all available statistics relating to the number of frontage of river and ocean beaches, number of floating baths, swimming pools, and other bathing facilities, and the reported attendants upon the baths

and bathing beaches. The number of cities from which no reports were received, and those from which returns were estimates, measures the imperfections of the statistics and the lack of appreciation on the part of the superintendents of parks, playgrounds, and bathing beaches of the needs of exact and detailed information relating to the subject of public recreation.

TABLE 46.

Zoological parks and collections.—Table 46 summarizes the most important data relating to zoological parks and collections open to the public. The table gives the ownership both of the zoological collections and of the parks in which located. Of the 42 zoological parks reported, 23 were located in general city parks, as indicated by footnotes to the table.

TABLE 47.

Building permits.—Table 47 gives the procurable data relating to building permits in the several cities. Such data are more nearly complete for new buildings than for the repair of old ones. The incompleteness of the table arises from the lax method of keeping the records in the cities for which the figures are compiled.

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, 1905. 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. |
|-----------------------|--------------|-------------------|--------------|
| Alabama: | | Iowa: | |
| Birmingham..... | 98 | Davenport..... | 114 |
| Mobile..... | 104 | Des Moines..... | 57 |
| Montgomery..... | 115 | Dubuque..... | 107 |
| Arkansas: | | Sioux City..... | 111 |
| Little Rock..... | 117 | Kansas: | |
| California: | | Kansas City..... | 63 |
| Los Angeles..... | 30 | Topeka..... | 125 |
| Oakland..... | 60 | Wichita..... | 148 |
| Sacramento..... | 150 | Kentucky: | |
| San Francisco..... | 9 | Covington..... | 95 |
| Colorado: | | Louisville..... | 19 |
| Denver..... | 26 | Louisiana: | |
| Pueblo..... | 152 | New Orleans..... | 14 |
| Connecticut: | | Maine: | |
| Bridgeport..... | 54 | Portland..... | 83 |
| Hartford..... | 47 | Maryland: | |
| New Britain..... | 153 | Baltimore..... | 6 |
| New Haven..... | 33 | Massachusetts: | |
| Waterbury..... | 74 | Boston..... | 5 |
| Delaware: | | Brockton..... | 91 |
| Wilmington..... | 52 | Cambridge..... | 45 |
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APPENDIX A.

SEWERAGE AND SEWAGE DISPOSAL.

By MOSES N. BAKER, C. E.

The marked attention which is being given to water pollution of late, and the resulting demand for the establishment of sewage purification works, has led to an extension of the data on sewerage systems presented in this report, as compared with Bulletin 20. An intelligent and comprehensive consideration of water pollution problems would require, among other things, facts as to the volume and character of the sewage of each city, as to whether or not the sewage is pumped; whether it is purified, the natural waters into which the treated or untreated sewage is discharged, the proximity of sewage outlets to waterworks intakes, and information regarding lawsuits caused by methods of sewage disposal in use. Information of a somewhat limited character has been sought on all the points named in the hope of opening up a new and useful field of inquiry and of gaining an idea of the possibilities and value of amplifying the investigations at some future time. Besides the more detailed information that would be desirable along the line just indicated, comparative financial data are needed. These should relate to both sewerage and sewage disposal systems, and particularly to the capital and operating costs of purification works.

Among the special detailed future inquiries under consideration is one relating to sewerage and sewage disposal. While this subject was under consideration by representatives of the Bureau of the Census, it was learned that the sanitary section of the Boston Society of Civil Engineers was engaged in formulating a schedule for a "Summary of Sewerage Statistics" with the idea of securing such statistics from its members and others and of insuring that they should be sufficiently uniform to warrant comparison. Conferences were thereupon held between representatives of the society and of this Bureau. These resulted in some modifications of the Boston society schedule, which, slightly changed in form, is shown in Appendix B. The schedule is recommended to the consideration of city officials, particularly those in charge of sewers. If the schedule meets with general approval, it may perhaps serve as a basis for one to be used in the future by this Bureau in securing information on the collection and disposal of sewage.

The experience of the Bureau with a much briefer set of inquiries used in connection with the canvass for the present report indicates that, before any considerable number of cities would be able to fill out the schedule at all completely, improvements in the methods of keeping sewerage records in most of our cities would be necessary. It is therefore desirable that the schedule be given critical examination by city engineers, commissioners and superintendents of sewers, and boards of public works in order to determine its applicability to local conditions in the various cities, and also to show what changes in sewer records would be necessary to provide the information needed in filling out the schedule.

In the opinion of many sanitary engineers and city officials the schedule presumes the existence of no records not essential to the most intelligent and economical operation of any sewerage system—in so far as the items apply thereto. Certainly each and every municipality should know the proportion of its area, street mileage,

and population which has been provided with sewerage facilities, together with the character and extent of the various details of its sewerage system, the quantity of sewage collected, the cost of pumping, where employed, and the full particulars of the character of purification works, if any, and their operation. All these facts, combined with costs of construction and operation are essential in planning extensions to sewerage and sewage disposal systems and in determining whether the sanitary and economic efficiencies of the works can be improved.

The great advantage of a standard form of records is that the sewerage statistics of a given locality can then, and only then, be compared year by year. If the standard is adopted by all or a large number of cities, then, and only then, can one city obtain the full benefit of the experience of other cities.

The need for complete sewerage and sewage disposal statistics is becoming more and more urgent with the increasingly pressing demand for the extension of sewerage systems on the one hand, and, on the other, for such final means of sewage disposal as will neither create an offensive nuisance nor, of far more importance, endanger public water supplies. To meet these demands large sums of money are required, and nice points in design and operation are involved. The benefit of comparative experience, intelligently used, can scarcely be overestimated. The problems connected with sewage treatment are relatively new, at least in application, so that information regarding the character, extent, methods of operation and construction, and operation costs of sewage works is eagerly sought by those having the problems to face. Moreover, local conditions so vitally affect efficiency and economy of operation as to make conclusions based on incomplete data often worse than useless.

The foregoing are but a few of the reasons why comparative sewerage statistics are desirable and why those who recognize their desirability should cooperate with others of like mind in securing the adoption of a standard form of records. Not until there is more unanimity of practice in this respect than now exists will the collection of sewerage and sewage disposal statistics be feasible.

Sewerage systems and materials of sewers.—Sewerage systems convey sewage, either with or without surface or storm water, from streets, house roofs, and yards. In the separate system of sewerage one set of conduits receives and conveys domestic and perhaps manufacturing wastes, and a second and larger set of conduits conveys storm water. These two sets of conduits are called sanitary and storm sewers, respectively. In the combined system of sewerage a single network (of combined sewers) conveys both sewage proper and storm water. In the smaller cities, or in backward communities of larger size, either sanitary or storm sewers alone may be provided. Of the two, sanitary sewers are now generally built first. Some decades ago it was not uncommon for cities to have storm sewers, but not sanitary sewers. In Paris it was not until well toward the close of the nineteenth century that water-closets were allowed to be connected with the sewers of that city. In the United States,

Baltimore had practically nothing but storm sewers in 1905, but this was a remarkable exception to the usual American practice.

A glance at Table 41 will show that in the larger cities of the United States most of the sewerage is on the combined plan, and that the ratio of combined to total sewers diminishes with the decrease in population. Many of the smaller cities have sanitary sewers only.

The material most commonly used in sewer construction is brick for all sizes in excess of 24 inches in diameter and tile or vitrified sewer pipe for sizes of 24 inches and under. Stone has been extensively used in some cities, but of late concrete has been growing in favor, particularly reinforced concrete—that is, concrete with steel rods or steel meshes inserted to add tensile strength. As the sizes are not given in Table 41 the relation between size and material is not indicated by the reports. In general, sanitary sewers under the separate system are relatively small, and, therefore, tile is the material most extensively exhibited in the sanitary sewer columns.

House connections.—As here used, a house is intended to mean any building, regardless of its use, which has separate connection with the sewers. The number of cities from which no reports on house connections could be obtained or for which only round numbers were available is some indication of the meagerness of sewerage records in American cities. If the facts were known, it would doubtless appear that some of the detailed figures reported are at least partly based on estimates, since few cities having old sewerage systems have records of the connections made in the earlier years. Probably nothing short of a house to house inspection would insure an accurate record of sewer connections.

Sewer flushing.—In sewers of flat gradient or very gentle slope, and at the upper ends of small branch sewers, particularly sanitary sewers, deposits of mineral and other heavy solids are likely to occur. Large combined sewers may be entered by men and the deposits removed, or else so loosened as to be carried along by the liquid sewage. In the smaller sewers resort must be had to other devices, the most common of which is some form of flushing. Where it is desirable to have the flushing done at stated intervals, an automatic flush tank may be used. The recurrent flushing action is here secured by either a siphon or a tilting or tipping tank, fed and discharged, in either case, by a small stream of water from the city waterworks mains. Automatic flush tanks were once considered an indispensable adjunct of the separate system of sewerage, but of late more reliance has been placed on flushing with hose attached to fire hydrants or to special connections with the city water mains. Hose is also sometimes used for combined sewers. Whenever employed, the hose may be used either at regular intervals or only when stoppages occur. By temporarily stopping off a portion of a sewer, generally at a manhole, the sewage water may be backed up to form a head, and when released a flushing effect is secured. Water supplied from the city mains may be used in the same general way, or water may be drawn to a manhole in a cart or wagon and suddenly discharged into a sewer for flushing purposes.

Manufacturing wastes.—A large part, and oftentimes the most serious part, of the pollution of streams, lakes, and other waters that is now attracting so much attention, is due to the wastes from a vast number and variety of manufacturing processes. This is true, notwithstanding the extent to which the utilization of by-products has been carried in some of our industries. In many cities large volumes of manufacturing wastes are produced that never enter the public sewers. This is explained by the fact that the plants that produce these wastes are on the water front, and the pollution is thus direct. Some cities discourage and others encourage the discharge of manufacturing wastes into the public sewers, depending more or less upon the volume and character of the wastes, the available capacity of the sewers, the proximity of the final outlet or outlets of the sewerage systems, and whether or not there is a desire to keep the manufacturing wastes out of the adjacent natural waters. Where the sewage of a city is treated before final disposal, the manufacturing wastes may greatly increase the difficulty of treatment,

both as regards the volume and the character of the sewage. For these and a variety of other reasons it is highly desirable to know the character, volume, and disposition of the manufacturing wastes of each city. The paucity of information on this subject, even when the merest guesses as to gross volume are included, is indicated by Table 41 and by the notes that follow this paragraph. In the table are included all the reported records and estimates of volumes of manufacturing wastes (ratios entering sewers to total volume of sewage); also reports that no such wastes entered the sewers or that no records existed. The seemingly reliable or suggestive information on the character of the wastes, as far as reported, is given immediately below, the cities for the different classes being arranged in order of population.

Of the 154 cities only 1 reported exact figures for the ratio of manufacturing waste to the total dry weather sewage. Columbus, Ohio, reported that of the total dry weather sewage 2,072 gallons of each million gallons was manufacturing waste from dyehouses, tanneries, breweries, and iron works. This is about one-fifth of 1 per cent.

The 14 cities reporting estimates of the amount of manufacturing wastes entering sewers, arranged in order of their size, were as follows: New York, N. Y., about 5 per cent, consisting of all kinds of manufacturing wastes, such as chemicals, dyes, wastes from breweries, gas works, varnish works, paint works, and paper factories. St. Louis, Mo., reported an estimate of one-tenth of 1 per cent derived from ordinary manufacturing waste. Indianapolis, Ind., reported an estimate of 33 per cent derived from gas works, laundries, slaughterhouses, paper and cotton mills, etc. Providence, R. I., reported an estimate of 33 per cent derived from woolen mills, bleaching and print works, and jewelry manufacturing establishments. Los Angeles, Cal., reported an estimate of 8 per cent from breweries, ice plants, etc. Dayton, Ohio, reported an estimate of 10 per cent from slaughterhouses, breweries, and laundries. Troy, N. Y., reported an estimate of 5 per cent from shirt and collar factories, knit goods factories, and laundries. Utica, N. Y., reported an estimate of 5 per cent from waste from cotton, woolen, and knitting mills, and miscellaneous manufacturing plants. San Antonio, Tex., reported an estimate of 1 per cent from soap factories, slaughterhouses, etc. Schenectady, N. Y., reported an estimated ratio of 1 per cent from foundries, woolen mills, General Electric Company's works, and locomotive works. Akron, Ohio, reported an estimate of one one-hundredth of 1 per cent from breweries and rubber factories. Springfield, Ill., reported an estimate of 2 per cent from gas plants and woolen mills. Passaic, N. J., reported an estimate of 67 per cent from waste from woolen mills, dyehouses, rubber mills, etc. Joliet, Ill., reported an estimate of 75 per cent, practically all of which was from the mills and furnaces of the Illinois Steel Company.

The 39 cities reporting kinds of manufacturing wastes entering sewers, but neither accurate nor estimated ratios of such waste to total dry weather sewage, arranged in the order of their size, were as follows: Philadelphia, Pa., reported that all varieties of manufacturing wastes entered sewers, but that it was impossible to approximate a ratio. Boston, Mass., reported that a general line of manufacturing waste, such as oils, acids, etc., entered the sewers; that there was no way to determine the ratio, but that it was very small as compared with the dry weather sewage, and that no inconvenience was suffered from such waste. Cleveland, Ohio, reported that some oil refuse and slaughterhouse refuse entered the sewers, but that no estimate had ever been made. Milwaukee, Wis., reported that waste from breweries, tanneries, and slaughterhouses entered the sewers. New Orleans, La., reported that a small amount of fouled waste was admitted to sanitary sewers and considerable condensing water and clean waste was admitted to storm and drainage sewers. Toledo, Ohio, reported waste from metal workings and other manufacturing establishments, of which there was no record as to the ratio and no basis upon which to estimate. Denver, Colo., reported that waste from smelters, chemical

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factories, and kindred institutions, which were located on the banks of the Platte river, was discharged directly into the river, but for other establishments there was no record of the character or ratio. Allegheny, Pa., reported that waste from tanneries, meat packing establishments, pickling and preserving establishments, iron and steel mills and foundries was admitted to the sewers, but that there was no record of ratio or basis upon which to make an estimate. Worcester, Mass., reported waste from wool washings, tanneries, and pickling liquid from iron works, the ratio of which was not determined. New Haven, Conn., reported that but a small percentage of manufacturing wastes entered the sewers, but no statement was made of the character of such waste. Paterson, N. J., reported that the manufacturing wastes entering sewers were derived principally from silk mills, dyehouses, locomotive works, etc., but that no approximate estimate could be made, although it would probably not exceed one-third of the total dry weather sewage. Fall River, Mass., reported that the only waste of manufacturing establishments entering sewers was that from dyeing works and from one hat factory, the percentage being very small, and that, in general, factory waste does not enter the sewers. Portland, Oreg., reported that a small amount of manufacturing waste entered the sewers, but no statement was made as to the character of such waste. Seattle, Wash., reported that the amount of manufacturing wastes admitted to the sewers was comparatively small. Albany, N. Y., reported that refuse from chemical, dye, and gas works entered the sewers, but that the ratio was infinitesimal as compared with the total dry weather sewage. Cambridge, Mass., reported that the manufacturing waste entering sewers was derived mostly from slaughterhouses, etc., that there was very little manufacturing waste, and that no ratio could be given. Hartford, Conn., reported that the waste admitted to sewers was derived mostly from hardware manufacturing establishments, and that the ratio had never been determined. Wilmington, Del., reported that waste from ordinary manufacturing establishments entered the sewers, but that no record of the amount had been kept, and there was no basis upon which to estimate the ratio. Lynn, Mass., reported that the principal waste entering sewers was lime from a morocco factory. New Bedford, Mass., reported waste entering sewers from cotton factories. Kansas City, Kans., reported that waste entering the sewers in the form of oil, condensation water, and blood and packing house liquid offal constituted possibly 95 per cent of dry weather sewage in the districts where such sewage was discharged, but that most of the sewers of the city were outside of the manufacturing district. Yonkers, N. Y., reported that very little manufacturing waste, except that from gas works, entered sewers. Elizabeth, N. J., reported that the waste from manufacturing plants entered the sewers, but, as these establishments are generally on the water front, the waste was discharged into the sewers near their outlets, and that such waste passing through the general sewerage system of the city constituted no appreciable amount of the total dry weather sewage. Waterbury, Conn., reported that manufacturing wastes entering sewers consisted principally of acids and salts, the ratio of which could not be estimated, although it was probably small as compared with the total dry weather sewage. Houston, Tex., reported that oils and miscellaneous manufacturing wastes were admitted to the sewers, but that it was impossible to state the ratio or the exact character. Portland, Me., reported that manufacturing wastes of miscellaneous character were admitted to the sewers, but that the ratio was very small. Tacoma, Wash., reported that a small amount of manufacturing waste entered the sewers. Youngstown, Ohio, reported that waste from iron and steel mills, breweries, etc., entered the sewers, but that no approximate ratio could be given, although it was small, as most manufacturing plants were located near the Mahoning river, and used private sewers or those of the city but slightly. Brockton, Mass., reported that the waste from two tanneries constituted about all the manufacturing waste entering sewers, that the quantity was small, and that no ratio could be given. Al-

toona, Pa., reported that tar and ammonia from gas works entered the sewers, that the amount was small and had not been computed. Spokane, Wash., reported that the manufacturing wastes entering sewers constituted a small proportion of the total dry weather sewage. Birmingham, Ala., reported that waste from brewing and small dyeing establishments entered the sewers and that the ratio was very small. Wheeling, W. Va., reported that there was admitted to the sewers waste from steel mills, potteries, tanneries, etc., but that there was no way to ascertain its ratio to the total dry weather sewage. Canton, Ohio, reported that waste from breweries and laundries was admitted to the sewers. Salem, Mass., reported that the waste entering sewers consisted principally of lime from a morocco factory. Chester, Pa., reported that ordinary manufacturing waste entered the sewers, that no record was kept of the amount of such waste, and that no estimated ratio could be given. Rockford, Ill., reported that waste from paper mills and tanneries entered the sewers, but that no estimate could be given of the ratio of this waste to the total dry weather sewage. New Britain, Conn., reported that there was admitted to the sewers general hardware waste, the ratio of which could not be given. La Crosse, Wis., reported that condensing waste was admitted to the sewers.

The following 5 cities reported that practically no manufacturing wastes entered the city sewers, because nearly all of the manufacturing establishments were located on or near the banks of rivers and discharged their waste either directly into the river or through private sewers: Rochester, N. Y.; Peoria, Ill.; South Bend, Ind.; Auburn, N. Y.; and Racine, Wisconsin.

The following 10 cities reported that practically no manufacturing waste entered the sewerage system of the city: St. Paul, Minn.; Omaha, Nebr.; St. Joseph, Mo.; Des Moines, Iowa; McKeesport, Pa.; Topeka, Kans.; Newton, Mass.; Elmira, N. Y.; Joplin, Mo.; and Wichita, Kansas.

There were 7 cities which reported that no manufacturing waste entered the city sewers for reasons as follows: Baltimore, Md., because all public buildings, hotels, and large establishments had pipes leading to city dock; Lowell, Mass., because all waste was discharged directly into the river; Manchester, N. H., because the manufacturing waste from cotton and other mills entered directly into the river; Holyoke, Mass., because all manufacturing waste, etc., entered the canal; Newcastle, Pa., because all manufacturing waste entered directly into the Chenango river, as all manufacturing plants were situated on its banks; Woonsocket, R. I., because the factories drained directly into the river or into low and swampy places; and Taunton, Mass., because factories discharged waste directly into the Taunton river.

The following 25 cities reported no manufacturing waste entering sewers, but gave no explanation of the fact: Buffalo, N. Y.; Minneapolis, Minn.; Memphis, Tenn.; Scranton, Pa.; Oakland, Cal.; Somerville, Mass.; Savannah, Ga.; Hoboken, N. J.; Wilkesbarre, Pa.; Charleston, S. C.; Bayonne, N. J.; Mobile, Ala.; Dubuque, Iowa; Butte, Mont.; Bay City, Mich.; Allentown, Pa.; Montgomery, Ala.; Haverhill, Mass.; Superior, Wis.; Jacksonville, Fla.; South Omaha, Nebr.; Galveston, Tex.; Fitchburg, Mass.; Sacramento, Cal.; and Pueblo, Colorado.

The following 28 cities reported that there was no record either of the character of waste or of the ratio to the total dry weather sewage: Pittsburg, Pa.; Cincinnati, Ohio; Detroit, Mich.; Washington, D. C.; Syracuse, N. Y.; Atlanta, Ga.; Reading, Pa.; Richmond, Va.; Camden, N. J.; Bridgeport, Conn.; Springfield, Mass.; Lawrence, Mass.; Erie, Pa.; Norfolk, Va.; Harrisburg, Pa.; Dallas, Tex.; Saginaw, Mich.; Covington, Ky.; Pawtucket, R. I.; Binghamton, N. Y.; Augusta, Ga.; Springfield, Ohio; Davenport, Iowa; East St. Louis, Ill.; Little Rock, Ark.; Quincy, Ill.; Malden, Mass.; and Knoxville, Tennessee.

For the remaining 25 cities no reports were received concerning the character or amount of manufacturing wastes entering sewers.

It would be of great ultimate benefit to each city and to all cities

and to all people and property abutting on natural waters if reasonably complete data on manufacturing wastes were available.

Volume of sewage.—A novice in sewage disposal would suppose that, even though little is known regarding the volume of manufacturing wastes, fairly complete statistics of the total volume of sewage would be available in every city. But for only 41 of the 154 cities of the United States, having a population of 30,000 or over, has it been found possible to secure even approximate estimates of the average volume of sewage, and even these averages are in many cases confessedly nothing more than guesses. It is only fair to add that not until quite recently—in fact, only since the pressure for relief from sewage pollution has increased the demand for data—has the need for such figures been apparent to any save engineers.

Practically no continuous records of sewage volume exist in the United States to-day, except in some of the cities where the whole sewage is either pumped or purified. Where such continuous records do exist, those responsible for them would, in most cases, be the first to admit that the figures are only roughly approximate, since accuracy of measurement is rarely attained.

Percentage of sewage pumped.—Relatively few cities of the United States are compelled by topographical conditions to pump any of their sewage. This is in striking contrast with British municipalities, a considerable proportion of which have to pump all their sewage. The difference is due partly to the larger volumes of near-by water in this country, into which sewage may be discharged, and partly to the fact that thus far comparatively few American cities purify their sewage. Where sewage treatment is practiced, pumping may be required in order to get the sewage to the most available site for sewage works. The early necessity for sewage treatment works in many of our cities will soon add materially to the volume of sewage pumped. Only 9 of the 154 cities in Table 41 reported that they were pumping all their sewage; 4 stated that from 10 to 95 per cent was pumped; 5 reported that they pumped less than 10 per cent. Many of the ratios reported are approximations only. The number of stations at which a small percentage of the total sewage volume is pumped will increase as time goes on, owing to the extension of sewers into outlying districts that can not be served by gravity. There is little likelihood that any American city of considerable size will ever be required to parallel the conditions at Leicester, England, where the sewage of a portion of the city containing some 200,000 population is pumped to an elevation of 180 feet and there purified. The American records of volume of sewage pumped might readily be made more numerous, complete, and reliable by giving them a slight additional amount of attention. This is desirable, in view of the meager data on sewage volume and the many uses to which more and better data could be put.

Purification of sewage.—Purification as applied to sewage is almost always a misnomer, since rarely is an attempt made to convert sewage into pure water, and since it is questionable whether that would be financially practicable. The term is in general use, however, and will probably continue to be current for years to come. The real object of nearly all works for the treatment of sewage is to remove or transform enough of the putrescible and unsightly matter therein to enable the sewage to be discharged into a stream or other body of water without producing offense to the sense of sight or smell. Besides this, in some cases the prevention of deposits of solid matter, whether offensive or not, is desired. When public water supplies are involved, recourse must be had to water purification for the protection of the health of water consumers, or to both sewage and water purification.

It is well to remember that all sewage must be deposited either in water or on land, and eventually the liquid portion, much of the dissolved solid matter, and a part of the suspended solids must also reach some stream, lake, or the ocean. The complete exclusion of sewage from natural waters is impossible. Setting aside public water supplies, the real question is, What volume of sewage can a given stream receive without creating offense? Or it may be, What degree of purification, if such a term be permissible, is required to

prevent offense? The answer to either of these questions will vary with local conditions, such as the size and uses of the stream or other waters, the number, character, and occupation of the people along or near its banks, and the character of the sewage involved. Each case should be considered and settled in view of these and other local conditions. Comparatively few American cities have faced and answered these questions fairly and squarely. Nearly all our larger cities have never faced such questions at all. The general rule observed by American cities of all sizes is to discharge their sewage into the nearest available water until the nuisance becomes intolerable to themselves, and then to divert it from their own shores, resting content with inflicting their wastes on neighbors below, until public protests or lawsuits make necessary the adoption of remedial measures. This is not saying that all cities should build either diversion or purification works for the protection of themselves and their neighbors, for that is not necessary in the present state of public sanitation so long as the sewage can be inoffensively disposed of in near-by waters.

Of the 154 cities having a population of 30,000 or over, only 10—most of them being of small size—are treating all or practically all their sewage. In addition, 6 others treat a portion, but generally a small portion. Altogether, more or less comprehensive sewage disposal works were reported by 16 cities. These figures do not take into account whatever may have been done in the remaining cities to insure an ample dilution of the sewage, or its diversion beyond points where it can give rise to nuisance. A number of cities, notably Boston and adjacent cities and towns, have gone to no little expense in building lengthy intercepting and outfall sewers for the prevention of local nuisance. Chicago has constructed an immense drainage canal, navigable for boats of large size, by means of which much of its sewage is, and most of it will be, diverted from Lake Michigan to the Des Plaines, Illinois, and Mississippi rivers. Milwaukee has constructed large works—as did Chicago before the drainage canal was built—to dilute with relatively pure lake water the highly contaminated and sluggish rivers within its city limits.

The cities reporting sewage purification works are given below, together with brief statements regarding the methods followed. Before presenting that information, definitions of the various processes of treatment now employed will be introduced. These definitions have been adapted, by permission, from "Notes on British Sewage Works," by M. N. Baker.

Screening.—This removes the coarser suspended matters by means of vertical or inclined bars, set with spaces between them, or else by means of a network of wire or metal rods. The screens may be cleaned by hand or by automatic rakes or brushes. Sometimes revolving screens, cleaned by fixed brushes, are used.

Sedimentation.—Suspended matters are removed by affording an opportunity for them to be acted upon by gravity and carried to the bottom of a receptacle. If the time is so brief that only the heavy, mineral matters are deposited, the receptacle is called a catch pit, grit or detritus chamber. If the period is long enough to permit the deposit of lighter matters, the receptacle is called a settling or sedimentation tank or reservoir.

Chemical precipitation.—Chemicals are used to assist or hasten sedimentation, thereby removing practically all the suspended matter. The sludge, or matter thrown down, is greater in quantity than results with sedimentation alone, besides which the chemical used and the water taken up by it is added to the sludge. The sludge produced by sedimentation is frequently run onto land or onto filter beds, and left there for the water to drain and dry out. The same procedure may sometimes, although rarely, be adopted for the larger volume of sludge produced by chemical precipitation. As a rule, such sludge is made partially dry by means of filter presses.

Septic tank.—Before the principles of bacterial action were known, people marveled at the number of years which a cesspool, built with open walls and in an open soil, could be left uncleaned, and yet never become filled with solid matter. A septic tank may be

described as an elongated cesspool of far less relative capacity than the ordinary cesspool, or as an enlarged settling tank designed to retain solid organic matter until it has been more or less liquefied and gasified. The sewage flows in at one end and out at the other, commonly through submerged inlets and outlets. The tanks may be open or closed, according to local conditions. In the majority of septic tanks thus far built for municipalities the sludge must be removed at intervals of a year or less. A detritus tank is generally placed just ahead of the inlet to a septic tank in order to retain mineral solids, which, of course, are not subject to liquefaction.

Broad irrigation or sewage farming.—We have here a combination of mechanical, biological, and chemical action. The soil acts as a strainer, and at the same time affords a home for innumerable bacteria, which seize upon the organic matter in the sewage, transform it into plant food and gases, at the same time changing its chemical composition. The process is essentially one of oxidation and nitrification. The crops, dairy products, or live stock produced on a sewage farm help to reduce the cost of sewage treatment, but there is always a danger that the best sanitary results will be made secondary to the farming operations.

Intermittent filtration.—This is broad irrigation intensified, with the sacrifice of all, or nearly all, crops. In Great Britain the filtration areas are generally temporary, while in the United States they are permanent, and therefore constructed with more care and expense. In Great Britain intermittent filtration areas are generally merely portions of the most sandy or gravelly land available, while in the United States the intermittent filter beds are more or less artificial beds of sand, although often making use of material in its natural position. The sewage is applied to the beds at regular intervals, and flows onto and through them continuously until it is shut off. The beds then drain and rest. Meanwhile, a new supply of air, for the support of bacterial life, is drawn into the beds. In the United States such beds are constructed much like water filters, only without a layer of gravel at the bottom, and almost always with tile underdrains and with earth bottoms. The frequency of dosing varies greatly with the size of the sand grains and the strength of the sewage.

Contact beds.—For these, coarse material is used, often placed in water-tight inclosures. The beds are filled with sewage, stand full, are emptied, and then stand empty. This operation is repeated from two to four times each twenty-four hours, with occasional longer periods of rest. The applied sewage generally receives prior treatment to reduce the matter in suspension, and, in some cases, to partially liquefy the solid organic matter. As a rule, the filtrate from a coarse-grained bed is applied to a bed composed of material of finer grain. The coarse beds are called primary and the fine beds secondary. The terms single-contact beds and double-contact beds are also used. The size of material for contact beds is sometimes as small as one-fourth to 1 inch for the primary, and three-fourths to 2 inches for secondary beds. It may go beyond these extremes, more particularly in the case of secondary beds.

Percolating filters.—The essential features of percolating filters are that the method of applying the sewage and the size of the material are such that the sewage is continually percolating through the beds in the presence of and exposed to air. The sewage may be applied by means of sprinklers revolving in a horizontal plane, or by means of nozzles set in fixed pipes, or by means of perforated, fixed, open distributors. The object in any case is to effect a rainlike, even distribution of sewage over the whole surface of the bed. The material composing the bed is in large pieces, usually not less than 3 inches in greatest dimension, and sometimes as large as a man's head. The bottoms of such beds are water-tight, and are provided with channels for collecting the final effluent. The outer walls are laid as open as possible, either pigeon hole style or of the material composing the beds laid dry.

Methods of sewage purification.—Of the 154 cities included in this report, 138 do not report works or processes for the purification of sewage. The remaining 16 cities report sewage purification, as follows:

New York, N. Y., for portions of Brooklyn borough and Queens, mechanical straining and chemical precipitation by means of lime and perchloride of iron, the sludge being treated with chlorine gas. St. Louis, Mo., used 6 septic tanks at two or three points, handling sewage from probably 60 acres. Providence, R. I., purified all its sewage by chemical precipitation, mostly by lime. As an experiment, Toledo, Ohio, purified a small portion of its sewage by means of sand filtration. Worcester, Mass., treated a part of its sewage with lime in precipitating tanks, then passed it to sludge presses which remove the solid matter, after which the liquid part went to filter beds. A part of the sewage was treated by the filter beds only. Just prior to the close of 1905, Omaha, Nebr., installed a system of sewage purification by septic tanks and filtration. Seattle, Wash., treated in septic tanks all sewage going into Lake Union, but the percentage this bears to the total sewage of the city was not reported. Reading, Pa., reported a system of septic tanks and sprinkler filters. Brockton, Mass., reported intermittent filtration, using 30 beds of sand, while Altoona, Pa., purified about one-fourth of its sewage by means of intermittent sand filters, using 36 beds. In Birmingham, Ala., sewage is passed through septic tanks constructed by the county for the treatment of sewage from Birmingham and the surrounding towns. Pawtucket, R. I., treated its sewage by means of intermittent filtration through sand. Canton, Ohio, purified its sewage by precipitation for organic matter by means of the application of lime for sixteen hours each day, allowing it to settle and drawing it off into tanks, after which the effluent is passed into Nimishillen creek. Woonsocket, R. I., reported an intermittent filtration process for the purification of sewage by means of sand beds. Sacramento, Cal., stated that it purified its sewage by means of precipitation and sedimentation. New Britain, Conn., reported a purification process by means of filtration beds through which sewage was passed. In addition to the works outlined, others are under construction (1907) at Waterbury, Conn., and Columbus, Ohio, and are projected at Baltimore, Maryland.

Strictly speaking, none of the cities in the foregoing list had sewage purification works in operation prior to the opening of the Worcester plant, in 1890. As early as 1881 or 1882 the industrial town of Pullman, Ill., was provided with a sewage farm, but when Pullman was annexed to Chicago in 1889 it appears from the evidence at hand that the sewage farm, as such, had already been virtually or actually abandoned. A small chemical precipitation plant within the present limits of New York city was put in use in 1887, but the territory served by it (Coney Island, in the old town of Gravesend) did not become a part of New York until 1898. This plant, it is understood, is still in operation. The sewage of a portion of Los Angeles was utilized for irrigation as early as 1887 and a small proportion was still so used in 1905, but in this case it was the value of the water in an arid region quite as much, if not more, than the fertilizing value of the sewage that was in requisition. The rapid growth of the city into the areas where the sewage was being applied to land, and the surreptitious use of the sewage by Chinese truck gardeners on vegetables eaten without cooking, led to the gradual diminution of sewage farming at and near Los Angeles. Some years ago, when the city built an outlet sewer to the ocean, a distance of about 18 miles, special provision was made for diverting sewage for use on cultivated land near the sewer. But no such provision was being made in 1905 in connection with a new outlet, then being constructed as a substitute for the old one. This failure to continue to use the sewage in a land of little rain seems all the more remarkable in view of the fact that the city is now (1907) constructing an aqueduct some 225 miles in length to bring water from the Owens river, in the Sierra Nevadas, for domestic supply and for irrigation.

The largest city which now treats all or practically all its sewage is Providence, R. I., which put chemical precipitation works in operation in 1901. The smallest city listed as having purification works is New Britain, Conn., which began to use its intermittent filters in 1905. Birmingham, Ala., is the largest city in the United States that is passing practically all its sewage through septic tanks.

These tanks were but recently built and are to be supplemented by some one of the filtration methods.

Inasmuch as Worcester was the first city of considerable size in the country to treat all its sewage, and since the plant is in many respects unique and combines several methods of purification, a special description of its sewage works has been prepared for this report.

Special sketch of sewage purification at Worcester, Massachusetts.—Although put in operation in 1890, the agitation for improved means of sewage disposal works at Worcester began some twenty years earlier. This agitation continued with increasing vigor until the works were insured. The plant had not been long in use before pressure for its improvement was begun. Enlargements and changes were soon initiated and are still in progress. The demands for both the original works and the extensions came from mill owners and others along the Blackstone river, below the point where the sewage of the city was discharged. The town of Millbury secured state legislation compelling the city to build works, and later on it obtained a court order for the extension of the works. The Worcester plant is made additionally interesting and instructive by the long series of studies of its operations made by and under the direction of Mr. Harrison P. Eddy, who was first chemist of the works and subsequently superintendent and engineer of the sewerage and sewage disposal system.

The Blackstone river, into which the crude sewage and later the treated sewage of Worcester has been discharged, is a relatively small stream used extensively for waterpower purposes. Not being of sufficient capacity for the disposal of the sewage by dilution, and the various mill ponds forming a succession of settling pools, nuisances were created by the sewage. These resulted in demands for its diversion or purification. In 1872 plans were prepared by Phineas Ball for utilizing the sewage on a broad irrigation area or sewage farm located near the village of Millbury, 3 miles below Worcester. At the same time there was begun a series of chemical and other studies (still in progress) of the pollution of the Blackstone river that is unsurpassed in the history of stream pollution. These early analyses, like many of the later ones, were made by or for the Massachusetts state board of health.

In 1881 the late Col. George E. Waring, jr., was engaged by the town of Millbury to report on possible means of abating the sewage pollution nuisance. He proposed what would now be considered an over elaborate and wholly impracticable combination of subsidence, screening, flow through many miles of tree or bush bordered ditches, and a final discharge onto wooded swamp land, near the Blackstone river, including a portion of the area proposed by Mr. Ball in 1881. Some of the elements of this proposed combination were feasible, particularly screening and settling. The proposal to alternate the flooding of ditches and of land in order to give an opportunity for aeration was scientifically correct, but the ditches were ill-suited for the purpose, while wet and shaded land, it is now known, is quite impossible for sewage treatment. In 1881 the Massachusetts legislature instructed the state board of health to study the Worcester sewage disposal problem. For this purpose three experts were selected, who reported in favor of land treatment on an area near that proposed by Messrs. Ball and Waring, but at a higher elevation. Moreover, instead of broad irrigation these experts advised intermittent filtration, which they thought need not be incompatible with raising crops. Between 1881 and 1886 the people on the Blackstone river, below Worcester, made several unsuccessful attempts to secure legislation compelling Worcester to purify its sewage. In 1886 the city engineer, Mr. Charles A. Allen, was sent to Europe to visit sewage purification works. After extended investigation he reported in favor of treating the sewage by chemical precipitation. This method was considered preferable to either broad irrigation or intermittent filtration, on account of the severe winters at Worcester, which, it was believed, would make those processes impracticable. The conclusion was perhaps justified at the time, but has been proven wrong by the extended Law-

rence experiments of the Massachusetts state board of health, by numerous filtration areas in Massachusetts and elsewhere in the same latitude, and, more to the point, by the establishment and successful operation of intermittent filters by Worcester itself.

The Massachusetts legislature of 1886 passed an act compelling the city, within the period of four years, to remove "the offensive and polluting properties and substances" from its sewage, so that on discharge of the sewage into the Blackstone river or its tributaries "it shall not create a nuisance which might endanger the public health." Certain necessary preliminaries to purification were entered upon by the city in 1888. In 1889 the city council ordered chemical precipitation works. These were completed and put into operation in 1890, but prior to their construction experiments were made as to the best means of chemically treating the sewage. Such studies were demanded because of the large quantities of manufacturing wastes discharged into the Worcester sewers. These wastes included wool washings, tannery, brewery, dye works, slaughterhouse, and gas works discharges and pickling liquids from iron works. The latter consist largely of sulphate of iron and sulphuric acid. By using lime as an agent the acids are neutralized and the iron is brought to the aid of the lime as a precipitant. Since acid iron wastes are not discharged continuously, it is necessary to test the sewage at intervals as it comes to the works, in order to vary the lime doses to correspond with the changing character of the sewage.

In the original works the sewage was first screened. It was then passed through a mixing channel, where the chemical agent was introduced. After leaving this channel the sewage passed, in succession, through six settling tanks, connected by channels, all so arranged that any tank could be shut off for cleaning. Each tank was 66½ by 100 feet in plan by about 7 feet in sewage depth, and had a holding capacity of 350,000 gallons. The original intention was to fill the tanks to a depth of 5 feet only, but since 1891 they have been filled to a depth of about 7 feet. During the slow passage of the sewage through the tanks the suspended matters in the sewage and some of the organic matters in solution were precipitated or deposited in the bottom of the tanks as sludge—a thin dark-colored mud, containing a high percentage of water. The clarified sewage was drawn from the top of the last tank in the series and after being discharged over a series of steps was sent on its way to the Blackstone river. When so much sludge had accumulated as to make its removal necessary, the tank to be cleaned was cut off from others, the liquid above the sludge was drawn out, and finally the semiliquid sludge was discharged onto sludge beds. There were eight of these beds, each about 100 by 100 feet, formed by simply removing the turf or sod from the ground and throwing up earth embankments. By standing for some time on the beds a large part of the water in the sludge would drain away and then the sludge could be easily removed by means of shovels. In 1892 the area of sludge beds was increased from less than 3 to nearly 6 acres. In the following year ten new settling tanks were added. They also had a holding capacity of 350,000 gallons at a depth of 7 feet, but they were 40 by 166½ feet in plan, thus being both narrower and longer than the old tanks. This addition was designed to increase the total capacity of the plant from 3,000,000 to 16,000,000 gallons a day. The latter figure was about the same as the dry weather flow of sewage—that is, the sewage proper, without the surface drainage due to rainfall. Since the sewage purification works were established some of the surface drainage has been separated from the sewage, and extensions to the sewerage system have been on the separate plan. In 1905 the sewage works were of sufficient capacity to treat all the sewage proper, but when this is swelled by storm water from the older, combined sewers the excess flow is by-passed to the Blackstone river without treatment.

The most serious and expensive problem at Worcester is sludge treatment and disposal. In the early days of the works the sludge from the sludge beds was piled up in heaps, or burned in various experimental furnaces, or given to farmers. With the enlargement

of the works and the increase in the tributary population the sludge also increased. In 1898 sludge presses were installed. There were four of these in use in 1905. The sludge from the precipitation tanks is lifted to storage basins by means of compressed air. From the basins plunger pumps, working under a pressure of 80 pounds per square inch, force the sludge to the presses. The presses reduce the semiliquid sludge to compact "cakes," 36 inches in diameter and three-fourths inch in thickness, with a hole 6 inches in diameter through their centers. The compartments of the presses, which are really a series of short, cylindrical chambers, are formed by concave and corrugated steel plates, and the several cakes are further separated during the pressing process by heavy duck cloths. The sludge cakes are dropped from the presses into electric cars and hauled to a point nearly a mile below, where they are dumped on the ground.

In 1898, besides installing sludge presses, the city began the construction of intermittent sand filters (finished in 1899) to supplement the chemical precipitation works. This action was, in part, a result of the litigation by the town of Millbury, already mentioned, which sought relief from alleged nuisances said to be due to the incomplete purification of the sewage by chemical precipitation alone. The filtering material consists of coarse sand. The beds vary in depth from 4 to 6 feet, and are inclosed by earth embankments. The sewage is distributed over the surface of the beds, either from their four corners or from channels of wood or of concrete built upon the top of the beds. About 300,000 gallons of sewage were applied at a time to each acre of filter beds in 1905, the frequency of application ranging from two to six days per week. The applied sewage sinks slowly through the beds, depositing most of its suspended matter at and near the surface. The purified sewage, or effluent, is collected in vitrified sewer pipe underdrains, with open joints, laid in parallel lines 50 feet apart, at the bottom of the filtering material. The effluent is discharged into the Blackstone river.

The Worcester sewage purification works has been the scene of many large scale experiments or practical tests on methods of treating sewage. The chemical precipitation tanks have been used for plain sedimentation as well as septic tanks. The intermittent filters, or some of them, have received sewage treated by a variety of preliminary processes. These have included the effluents from chemical treatment, from septic tanks, from plain sedimentation tanks, and from grit chambers. The grit chambers are simply small tanks, 10 by 40 feet in plan by 9 feet deep, through which the sewage passes at so rapid a rate as to afford time for the deposition of sand and other heavy mineral matters only. All the various tank operations, when preceding filtration, are known as preliminary processes and are designed to lessen the burden on the filter beds by decreasing the clogging of their surfaces.

When the filter beds become so clogged as to retard the passage of sewage unduly, as is the case sooner or later, regardless of the nature of the applied sewage, they are allowed a brief period of rest. During this period the thin sludge deposit dries sufficiently to make it an easy task to scrape or roll it up into piles, after which it is wheeled off and used either for fertilizing or for filling, but mostly for filling. No special preparation of the surface of the beds is made in anticipation of winter. During cold weather the beds are scraped or raked occasionally, weather permitting. In the spring more radical treatment is given; thus, in April, 1905, some of the beds were plowed. During 1905 a total area of 26.65 acres of intermittent filters were in use at Worcester, and an additional area was under preparation at the close of the year.

The total volume of sewage treated at Worcester during the year ending November 30, 1905, was 4,319,000,000 gallons. Of this, 3,689,000,000 gallons were treated chemically, 431,000,000 gallons both chemically and by intermittent filtration, 597,000,000 gallons by intermittent filtration alone, and 17,000,000 gallons by experimental contact beds. The average daily volume of sewage, regardless of the treatment received, was 11,830,000 gallons, as compared with an average daily water supply of 9,640,000 gallons.

A daily average of 11,110,000 gallons of sewage were treated chemically during 1904 and 1905. Of this amount 1,180,000 gallons were subsequently filtered and 8,930,000 gallons were discharged into the Blackstone river without further treatment. For every 1,000,000 gallons of sewage treated chemically 999 pounds of lime were used as a precipitant and 4,190 gallons of sludge were produced. The wet sludge consisted of 91.2 per cent of water and 9.8 per cent of solid matter. After being pressed the water in the sludge was only 67.8 per cent. An average of 53 tons of sludge cake was produced daily, which would have been reduced to 17.3 tons by the complete exclusion of moisture. It cost \$3.71 per ton for solids, or a little over \$64 per day, to press the sludge. The operating cost of chemical treatment was \$11.89 per 1,000,000 gallons, of which precipitation cost \$5.56 and sludge disposal \$6.33. The daily amount of 1,180,000 gallons of chemical effluent which was filtered was applied to 8.75 acres of beds, giving an average of 135,000 gallons per acre per day. For every 1,000,000 gallons so filtered during the year 1.86 cubic yards of sludge and clogged sand were removed from the beds, at a cost of \$0.435 per cubic yard. The total cost of operating these filter beds averaged \$5.06 per 1,000,000 gallons of sewage treated.

The volume of sewage filtered without preliminary chemical treatment averaged 1,640,000 gallons per day. It was applied to 17.9 acres of beds, giving a daily average of 91,000 gallons per acre. This sewage went through the grit chambers before it was applied to the filters. For each 1,000,000 gallons of this sewage filtered 14 cubic yards of sludge and fouled sand were removed from the beds, at a cost of 49 cents per yard. The average total operating cost of this filtration was \$13.12, but it must be remembered that except for the rapid passage through the grit chamber this sewage had no previous treatment.

The amount of organic matter removed during 1904-5 by the various processes, as measured by the albuminoid ammonia, was as follows: Chemical precipitation 51.5 per cent of the total and 85.8 per cent of the suspended. Intermittent filtration of chemical effluent increased the removal of the total original albuminoid ammonia of the crude sewage to 89.2 per cent. The sewage passing only through the grit chamber and intermittent filters had its albuminoid ammonia reduced 89.22 per cent. The albuminoid ammonia, it may be explained, has no significance in itself, but is taken as an indication of the readily decomposable organic matter in the sewage.

The total cost of the Worcester sewage purification works to November 30, 1905, had been about \$600,000. The gross operating expenses for the year 1904-5 were \$53,874, or 42 cents per capita, or about \$12.50 per 1,000,000 gallons treated. The last-named average must be considered in view of the fact that not all the sewage was treated in the same manner, or so as to give the same reduction of organic contents.

In concluding this outline of the history, character, and operations of the Worcester sewage works it is a pleasure to state that, quite contrary to current practice in this country, Mr. Harrison P. Eddy, member of the American Society of Civil Engineers, has been connected with the works almost, if not quite, ever since their operation, first as chemist and afterwards as superintendent of sewers, including sewage disposal.

Stream or other water into which sewage is discharged, and water supplies affected thereby.—That any city should discharge its sewage into the water supply of a neighboring city seems almost beyond belief, but it is done by many, and that without compunction. A few cities actually drink their own sewage, more or less diluted. In some cases this is done continuously; in others, at intervals and for periods depending upon whether water currents, winds, or tides carry the sewage toward or away from the waterworks intakes. An attempt was made to gather information showing whether or not the sewage discharge of each city affects its own or its neighbor's water supply. Through misunderstanding or through overzealousness to make a good showing, but few of the cities furnished much reliable information on the subject, except statements to the effect that no public water supplies were taken from the stream below the point of

sewage discharge. Some of these were negative statements have to be interpreted as meaning that water supplies drawn from the stream are taken at points so far below the sewer outlet as to give no cause for apprehension, but as there is no accepted safe distance limit between sewer outlets and water intakes such assumptions are of little value. A number of the reports state^d that the local water supply was drawn from a point *above* the local sewer outlet, but this was not the information desired.

The following notes indicate what natural waters receive the sewage of each city, and also include statements of value regarding waterworks intakes below sewer outlets of certain cities:

New York, N. Y., reported that the sewage from Manhattan and Bronx boroughs was discharged into the East and Hudson rivers; from Brooklyn borough into Jamaica bay, Sheephead bay, and Gravesend bay; from Queens borough into Jamaica bay; and from Richmond borough into Arthur Kills, Kill von Kull, and New York bay. Chicago, Ill., discharged 75 per cent of its sewage into the Chicago river and thence into its drainage canal, the remainder into Lake Michigan. The intake for the Chicago water supply was 2 miles from the point where the sewage was discharged into the lake; Philadelphia, Pa., into the Delaware and Schuylkill rivers, from which the water supply was taken at points above the sewer outlets. St. Louis, Mo., discharged sewage into the Mississippi river, the next city below taking water for city uses being Cape Girardeau, Mo., 100 miles south of St. Louis. Boston, Mass., discharged sewage into Boston harbor; Baltimore, Md., into the Patapsco river; Cleveland, Ohio, into Lake Erie, the intake crib for the city water supply being located 5 miles to the northwest, the direction from which the prevailing winds blow. Buffalo, N. Y., discharged sewage into the Niagara river below the water intake pier; San Francisco, Cal., into San Francisco bay; Pittsburg, Pa., into the Monongahela and Allegheny rivers; Cincinnati, Ohio, into the Ohio river; Detroit, Mich., into the Detroit river; Milwaukee, Wis., through rivers into Lake Michigan. These rivers, uniting, flow to the lake through one straight cut, or harbor entrance, which empties about 3 miles from the waterworks intake. New Orleans, La., discharged storm water into Lake Ponchartrain and sewage into the Mississippi river. Washington, D. C., discharged sewage into the Potomac river; Newark, N. J., discharged sewage into the Newark river and Passaic bay; Minneapolis, Minn., into the Mississippi river; Jersey City, N. J., into New York bay; Louisville, Ky., into the Ohio river; Indianapolis, Ind., into the White river; Providence, R. I., into the Providence river, under 36 feet of water off Field's Point, R. I.; St. Paul, Minn., into the Mississippi river; Rochester, N. Y., into the Genesee river, mostly below the lower falls, thence into Lake Ontario; Kansas City, Mo., into the Missouri river, the next city below taking water from the river being Independence, Mo. Toledo, Ohio, discharged sewage into the Maumee river, Swan creek, and Ottawa creek, or Ten Mile river. Denver, Colo., discharged sewage into the South Platte river; Allegheny, Pa., into the Allegheny and Ohio rivers; Columbus, Ohio, into the Scioto river; Worcester, Mass., into the Blackstone river. Los Angeles, Cal., conducted sewage by gravity and inverted syphons to the Pacific ocean. Memphis, Tenn., discharged sewage into the Mississippi river; Omaha, Nebr., into the Missouri river; New Haven, Conn., into the harbor; Syracuse, N. Y., into Harbor Brook creek and Onondaga creek, the next city below taking water from these streams being Oswego, 30 miles below. Scranton, Pa., discharged sewage into the Lackawanna river; St. Joseph, Mo., into the Missouri river; Paterson, N. J., into the Passaic river; Fall River, Mass., into the Taunton river; Portland, Oreg., into the Willamette river; Atlanta, Ga., through Proctor creek to the Chattahoochee river and into the South river. Seattle, Wash., discharged sewage mostly into Elliott bay, a small amount being discharged into Lake Union. Dayton, Ohio, discharged sewage into the Great Miami river; Albany, N. Y., into the Hudson river, the next city below taking water from the Hudson being Poughkeepsie, 70 miles below. Grand Rapids, Mich., discharged sewage into the Grand river; Cambridge, Mass., into the

Charles river; Lowell, Mass., into the Merrimac and Concord rivers, from which water is taken for the cities of Lawrence, Haverhill, and Newburyport. Hartford, Conn., discharged sewage into the Connecticut river; Reading, Pa., into the Schuylkill river, from which Philadelphia derives a part of its water supply; Richmond, Va., into the James river; Nashville, Tenn., into the Cumberland river; Trenton, N. J., into the Delaware river; Wilmington, Del., into the Christiana and Brandywine rivers; Camden, N. J., into the Delaware river, from which no water is taken for 30 miles below. Bridgeport, Conn., discharged sewers into Pequannock river and Long Island sound; Lynn, Mass., into Lynn harbor; and Troy, N. Y., into the Hudson river. Des Moines, Iowa, discharged sewage into the Des Moines river; New Bedford, Mass., into the Acushmet river and New Bedford harbor; Springfield, Mass., into the Connecticut and Chicopee rivers; Oakland, Cal., into San Francisco bay; and Lawrence, Mass., into the Merrimac river. In Somerville, Mass., all the dry weather sewage was pumped by the state into the Massachusetts Metropolitan System, but in time of heavy storms the sewers overflowed into the Mystic river and Alewife brook, a portion of the sewerage system. Kansas City, Kans., discharged sewage into the Missouri and Kansas rivers, which unite near that city and from which waters Independence, Mo., 12 miles below, derived its city supply. Savannah, Ga., discharged its sewage into the Savannah river; Hoboken, N. J., into the Hudson river; Peoria, Ill., into the Illinois river; Alton, Ill., being the next city below, taking water from the Mississippi river contaminated with sewage from Peoria. Duluth, Minn., discharged sewage into Lake Superior, from which Duluth and Superior derived their water supply, some 3 miles from the sewer outlets. Utica, N. Y., discharged sewage into the Mohawk river; Manchester, N. H., into the Merrimac river, from which water was taken for the cities of Lowell, Mass., 30 miles below, and Lawrence, Mass., 40 miles below. Evansville, Ind., discharged sewage into the Ohio river, from which water was taken by numerous cities below. Yonkers, N. Y., discharged sewage into the Hudson river; San Antonio, Tex., into Nutshell lake; Elizabeth, N. J., into the Elizabeth river and Staten Island sound; Waterbury, Conn., into the Naugatuck river; Salt Lake City, Utah, into the Jordan river; and Erie, Pa., into Presque Isle bay, from which source the city derived its water supply at a distance of 3 miles from the sewer outlets. Wilkesbarre, Pa., discharged sewage into the Susquehanna river; Schenectady, N. Y., into the Mohawk river; Norfolk, Va., into the Elizabeth river; Houston, Tex., into the Buffalo bayou; Charleston, S. C., into Charleston bay and the Cooper and Ashley rivers; Harrisburg, Pa., into the Susquehanna river; Portland, Me., into Portland harbor; Dallas, Tex., into the Trinity river; Tacoma, Wash., into Elliott bay; Terre Haute, Ind., into the Wabash river, from which no water is taken for city use for 10 miles below. Youngstown, Ohio, discharged sewage into the Mahoning river below the waterworks, which are within the city limits. Just above the waterworks is the Ohio plant of the United States Steel Corporation. This plant used large quantities of water from the Mahoning river for manufacturing purposes, and the boiling water went back into the river above the waterworks. The waterworks, however, had an excellent new and modern filtration plant, both mechanical and chemical, and it was claimed that the city had excellent water. Nine miles above Youngstown, on the Mahoning river, is Niles, and 14 miles above Youngstown is Warren, both of which use the Mahoning river for water and sewer purposes. Below Youngstown there were no towns or cities of any size or importance that used the Mahoning river for drinking purposes. Fort Wayne, Ind., discharged sewage into the Maumee river; Holyoke, Mass., into the Connecticut river; Akron, Ohio, into the Cuyahoga river; Brockton, Mass., into Coweaset brook; Saginaw, Mich., into the Saginaw river; Lincoln, Nebr., into Salt creek; Lancaster, Pa., into Conestoga creek; Covington, Ky., into the Ohio and Licking rivers; and Altoona, Pa., discharged the unpurified sewage into the Little Juniata river, and the purified sewage into Mill Run creek. Spokane, Wash., discharged sewage into the Spokane river;

Birmingham, Ala., into the Valley and Village creeks, tributaries of the Black Warrior river; Pawtucket, R. I., into the Blackstone and Mashassuck rivers; South Bend, Ind., into the St. Joseph river; Binghamton, N. Y., into the Chenango and Susquehanna rivers; Augusta, Ga., into the Savannah river; Bayonne, N. J., into New York bay and Newark bay; Mobile, Ala., into Mobile bay; Johnstown, Pa., into the Conemaugh and Stonycreek rivers; McKeesport, Pa., into the Monongahela river; Dubuque, Iowa, into the Mississippi river; Butte, Mont., into Silver Bow creek; Springfield, Ohio, into Buck creek; Wheeling, W. Va., into the Ohio river, the next cities below taking water from the Ohio being Marietta, Ohio, and Parkersburg, W. Va., at least 90 miles distant. Sioux City, Iowa, discharged sewage into the Missouri river; and Bay City, Mich., into the Saginaw river. Allentown, Pa., discharged sewage into wells or sinks dug to a limestone foundation of such a nature as to carry it off. Davenport, Iowa, discharged sewage into the Mississippi river; Montgomery, Ala., into the Alabama river; East St. Louis, Ill., into the Mississippi river by way of Cahokia creek, the next city below taking water from the Mississippi being Cape Girardeau, Mo., about 100 miles distant. Little Rock, Ark., discharged sewage into the Arkansas river; Quincy, Ill., into the Mississippi river; York, Pa., into Cordores creek; Springfield, Ill., into Spring creek; Malden, Mass., into the Metropolitan Sewerage System. Canton, Ohio, discharged sludge from the purification works by pumping it upon plowed ground, a plan which is considered very efficient and satisfactory, while the liquid passed into the Nimishillen creek. Passaic, N. J., discharged sewage into the Passaic river; Haverhill, Mass., into the Merrimac river; Topeka, Kans., into the Kansas river, from which Lawrence, Kans., 28 miles below, took its water supply. Salem, Mass., discharged sewage into Salem harbor; Atlantic City, N. J., by pumping it into Beach Thoroughfare; Chester, Pa., into the Delaware river; Chelsea, Mass., mostly into the Metropolitan Sewerage System, though a small portion flows into Chelsea creek; Newton, Mass., into the Metropolitan Sewerage System, but storm water empties into a brook; Superior, Wis., into the Bay of Superior and the St. Louis river; Elmira, N. Y., into the Chemung river; Knoxville, Tenn., into the Tennessee river; Newcastle, Pa., into the Chenango river, which forms part of the water supply for Beaver Falls, Pa., 20 miles below, and New Brighton, Pa., 21 miles below. Jacksonville, Fla., discharged sewage into the St. Johns river; South Omaha, Nebr., into the Missouri river; Chattanooga, Tenn., into the Tennessee river; Joplin, Mo., into Turkey creek; Galveston, Tex., into Galveston bay; Fitchburg, Mass., into the Nashua river; Macon, Ga., into the Ocmulgee river; Auburn, N. Y., into the Owosco river, from which the village of Port Byron, 8 miles distant, took its water supply. Racine, Wis., discharged sewage into Lake Michigan, from which it derived its water supply, the intake being 2 miles from the sewer outlet; Woonsocket, R. I., into the Blackstone river; Joliet, Ill., into the drainage canal of the sanitary district of Chicago and Des Plaines river; Kalamazoo, Mich., into the Kalamazoo river; Wichita, Kans., into the Arkansas river; Taunton, Mass., into the Taunton river; Sacramento, Cal., into the Sacramento river; Oshkosh, Wis., into Lake Winnebago and the Fox river; Pueblo, Colo., into the Arkansas river; New Britain, Conn., into the Mattabassett river, and La Crosse, Wis., into the Mississippi river, from which no water is taken for city uses for 60 miles below. For the city of Rockford, Ill., no report was made as to the natural waters into which sewage was discharged.

Lawsuits due to methods of sewage disposal.—Strange to say, most of the lawsuits brought against cities to restrain them from discharging their sewage into natural waters, or to recover damages for such discharge, have been based on alleged offense to the sense of smell or sight, the filling of mill ponds by sewage sludge, or rendering water unfit for manufacturing purposes or for stock, rather than upon menace to the public health through the pollution of public water supplies. This is largely due to the backward state of public knowledge and opinion as regards what is really dangerous to the public health, but may be explained in no small degree by

the difficulty in bringing proof that water polluted by sewage has actually caused a specific case of sickness or death. Where an enlightened public opinion prevails, however, no such proof is required to secure legislation and court action prohibiting the pollution of public water supplies by sewage. But, as already stated, there is no accepted safe distance limit between a sewer outfall and a water intake. Most of the cities listed report no lawsuits for sewage disposal. The brief details given where suits have been reported are as follows:

Chicago, Ill., reported that at the close of 1905 a suit brought by the city of St. Louis, Mo., was pending against the Chicago drainage district. Since the close of the year 1905 this suit had been decided in favor of the city of Chicago. Rochester, N. Y., reported that there were seven suits pending on account of deposits of sewage on farm lands, owing to the river overflow during high water. Kansas City, Mo., reported seven damage suits caused by the discharge of sewage into the tributaries of the Missouri river. Worcester, Mass., reported that in 1896 the town of Millbury entered a complaint against the city of Worcester for throwing sewage in crude form into the Blackstone river. The court ordered the city to purify its sewage. Later a mill owner (*Harrington v. Worcester*) asked that purification be made more complete, as the water was still tainted. The city won, as the court held that no damages lay, purification being a mandatory act of the state, and redress was by appeal to the state court to order increased purification on the city's part. Syracuse, N. Y., reported that there was in court a damage case of this character, but gave no details. Paterson, N. J., reported that there were suits pending involving claims amounting to several million dollars; that the decisions so far as rendered have held the city liable, but in small amounts as compared with the original claims. Hartford, Conn., reported that suits had been brought against that city because of sewage contamination of water supply, and that the city had been compelled to remedy the difficulty. Lynn, Mass., reported two damage suits on account of sewage contamination, both of which were pending. San Antonio, Tex., reported that five years before a number of suits had been entered against the city on account of sewage being deposited on its sewage farm, but that these suits were withdrawn when the farm was abandoned. Waterbury, Conn., reported that three suits had been brought; that, as a result of the trial of one of them the city had been enjoined from discharging sewage without purification, and that the city was erecting a purification plant. Salt Lake City, Utah, reported one suit on account of sewage contamination, in which the decision was favorable to the city. Portland, Me., reported that some twenty-five years before a dock company had brought suit against the city on account of the dock filling with sand from sewer outlets. The dock company won, and the sewer department changed the method of disposal at that point. Altoona, Pa., reported three suits, all of which had been decided against the city. East St. Louis, Ill., reported two cases, in which suit was brought against the city by owners of land for allowing sewage to flow into what is known as Old Cahokia creek in quantities sufficient to create a nuisance, one of the suits being decided in favor of, the other against, the city. Fitchburg, Mass., reported one damage suit, which was still pending, because of sewage contamination. New Britain, Conn., reported that in the past eighteen years, there had been as many as fifty-five suits brought against the city on account of sewage pollution, and that all decisions, so far as rendered, had been against the city.

Two of the most notable of the lawsuits outlined above were brought to protect public water supplies, but each failed. The earlier of these, and one of the earliest water pollution suits on record, was brought by the city of Newark, N. J., to restrain the city of Passaic, N. J., from the discharge of sewage from a proposed sewerage system, the discharge, as planned, being into the Passaic river, only 4 miles above the waterworks intake of the city of Newark. The court of chancery of the state of New Jersey, in a decision dated July 22, 1889, refused the injunction. The ground

for this refusal was, largely, that Newark had not proved that the apprehended danger to its water supply was a real danger. Both the direct evidence submitted and the precedents cited in this case were based on chemical rather than bacterial studies; water bacteriology and the germ theory of disease in relation thereto being in their infancy when the evidence was collected and presented.

The later of the two cases just mentioned was brought in behalf of the city of St. Louis for the purpose of preventing the discharge of the sewage of Chicago, or the Chicago sanitary district, by way of the Chicago drainage canal and the Des Plaines and Illinois rivers, into the Mississippi river, thus alleging that the water supply of St. Louis was polluted and was causing typhoid fever in that city. On the two sides of this case there were engaged a large number of the leading sanitary engineers, chemists, and bacteriologists of the United States. Each side availed itself of the latest developments in the physical, chemical, and bacterial study of water pollution. The United States Supreme Court, in a decision rendered on February 19, 1906, held that "the case proved falls so far below the allegations of the bill that it is not brought within the principles heretofore established in the cause." These "principles" admit that the allegations of dangerous water pollution, if

proven to be of sufficient magnitude, would be proper grounds for an injunction. Besides holding that the case was not proven, the court virtually said that it was materially weakened by the fact that the state of Missouri, the nominal plaintiff, itself permitted its own municipal creatures, including St. Louis, to discharge their sewage into the Mississippi above the waterworks intakes, so that it was with bad grace that one sovereign state asked the United States Supreme Court to prohibit another sovereign state from permitting its municipalities to do exactly what those of the first state were allowed by it to do. It should be noted that in the *St. Louis v. Chicago* case the distance between sewage outlet and water intake was 357 miles, as compared with 4 miles in the *Newark v. Passaic* case. The most important features of the *St. Louis v. Chicago* decision were (1) the establishment of the principle of permissible intervention against interstate water pollution, and (2) the recognition of the most advanced type of scientific evidence, both by the Supreme Court of the United States. In 1889 the New Jersey court of chancery looked askance at scientific theory unsupported by specific examples drawn from experience. In 1906 the United States Supreme Court gave most serious attention to the scientific evidence, but did not consider it and the other evidence conclusive in the specific case then under adjudication.

APPENDIX B.

STATISTICS OF SEWERAGE AND SEWAGE DISPOSAL OF WORCESTER, MASS., FOR 1906.

These statistics were reported by Mr. Harrison P. Eddy, superintendent of sewers, upon the standard schedule adopted for sewers and sewage disposal by the Boston Society of Civil Engineers.

A.—GENERAL.

| | |
|---|----------|
| Population by census of 1905 | 128, 135 |
| Total area of city (square miles) | 38. 42 |
| Area served by sewerage system (square miles) | 7. 20 |
| Method of sewage disposal—Chemical precipitation and sand filtration. | |

B.—COLLECTION SYSTEM.

I.—MAINS (EVERYTHING BUT HOUSE AND CATCH BASIN CONNECTIONS).

a.—Length of sewers at close of year (miles).

| MATERIAL. | Total. | For sewage only. | For sewage and surface water. | For surface water only. |
|----------------|---------|------------------|-------------------------------|-------------------------|
| Total | 179,558 | 73,887 | 62,955 | 42,716 |
| Stone | 3,361 | | 109 | 3,252 |
| Brick | 43,082 | 13,620 | 18,646 | 10,816 |
| Concrete | 1,109 | | 457 | 652 |
| Pipe | 132,006 | 60,267 | 43,743 | 27,996 |

b.—Miscellaneous statistics.

| ITEM. | Total. | For sewage only. | For sewage and surface water. | For surface water only. |
|--|---------|------------------|-------------------------------|-------------------------|
| Sewers extended during year (miles) | 2,197 | 1,041 | 747 | 1,109 |
| Number of inverted siphons | 13 | 7 | 6 | |
| Number of manholes | 6,647 | (¹) | (¹) | (¹) |
| Number of automatic flushing tanks | 9 | 7 | 2 | |
| Number of direct connections with water mains for flushing | 79 | 25 | 54 | |
| Number of flushings of entire system during year | 7 | 4 | 3 | |
| Cost of flushing, per mile, average | \$12.16 | (²) | (²) | (²) |
| Cost of cleaning, per mile, average | \$48.46 | (²) | (²) | (²) |
| Number of stoppages | 1 | 1 | | |
| Miles of permanent underdrains | 1.13 | | | 1.13 |
| Number of storm overflows (automatic regulating gates) | 34 | 34 | | |

¹ Not given for different kinds of sewers.
² Cost by classes not reported separately.

Method of sewer flushing.—By 2½-inch fire hose attached to fire hydrants about three times a year. In addition there are a number of direct connections with water mains, which are used as often as necessary for the local conditions. A few sewers are flushed as often as once in two weeks.

Method of sewer cleaning.—In large sewers a sectional track is laid and the pails of silt are carried to manholes and hoisted. In smaller sewers scrapers are pulled through by means of direct pull of men, horses, or hoisting engine, as circumstances may require. The hoisting engine is the most economical, where it is practicable.

Method of ventilation.—Only by perforated covers on manholes on a few of the hilltops.

C.—HOUSE CONNECTIONS.

| | Total. | For sewage only. | For sewage and surface water. | For surface water only. |
|---|------------------|------------------|-------------------------------|-------------------------|
| Number made during year | 399 | 303 | (¹) | 96 |
| Lineal feet laid during year | 21,770 | 17,149 | (¹) | 4,621 |
| Lineal feet discontinued during year | 316 | 300 | (¹) | 16 |
| Sizes | | 6-inch. | (¹) | 6-inch. |
| Miles in use | 118.5 | (²) | (¹) | (²) |
| Average cost per foot, connections made during year | (³) | (²) | (¹) | (²) |
| Number of stoppages coming to attention of department | 17 | (²) | (¹) | (²) |
| By whom made ⁴ | | | | |

¹ All surface water is required to pass through separate drains, even though discharged into combined sewer.

² Items by classes not reported separately.

³ About 50 cents.

⁴ All by licensed drain layers.

D.—CATCH BASINS.

| | |
|--|---------|
| Number | 2,818 |
| Number cleaned | 4,652 |
| Average amount of material removed per catch basin (cubic yards) | 6.53 |
| Average cost of removing and disposing of material per cubic yard | \$0.565 |
| Average cost of removing and disposing of material per catch basin | \$3.69 |

E.—DISCHARGE OF SEWAGE.

| | |
|---|------------------|
| Estimated population using sewer system | 120,200 |
| Number of buildings connected | (¹) |

| | Average (gallons). | Maximum (gallons). | Minimum (gallons). |
|--|-------------------------|-------------------------|--------------------|
| Daily discharge for year | ² 14,670,000 | ² 20,653,000 | 8,019,000 |
| Daily discharge for each user | ³ 122.0 | ³ 171.8 | 66.7 |
| Daily quantity of factory waste | (⁴) | (⁴) | (⁴) |
| Daily leakage into sewers | ⁶ 3,127,000 | (⁴) | (⁴) |
| Daily leakage per mile of sewers | ⁶ 23,130 | (⁴) | (⁴) |

¹ Not known.

² This is the amount (measured) received at the disposal works and does not include the quantity discharged through storm overflows.

³ Based on estimated population. These amounts are high, because of storm water carried to disposal works.

⁴ No data on which to base estimate.

⁵ Estimated.

⁶ Based on miles of sewers "for sewage" and "for sewage and surface water."

F.—PUMPING.

Description of plants.—Station 1, Gold street, vertical, centrifugal pump connected to electric motor by bevel gear. Station 2, Highlands, Shone system, one lift. Station 3, Lake View, Shone system, three lifts. Compressed air furnished from stations built for the purpose. Compressors driven by electric power.

DESCRIPTION OF FUELS OR POWER USED.

1.—Coal.

| | |
|---|------------|
| (a) Kind | None used. |
| (b) Brand | |
| (c) Average cost per gross ton, delivered | |
| (d) Percentage of ash | |

2.—*Fuel for internal combustion engines.*

- (e) Kind and grade None.
 (f) Average cost None.

3.—*Electricity.*

(g) Average cost per kilowatt per hour \$0.06
 Amount of fuel or power consumed for the year, 37,774 kilowatts—
 station 1, 2,881; station 2, 5,801; station 3, 29,092.
 Total pumpage¹ without allowance for slip, 43,850,000 gallons—sta-
 tion 1, 32,900,000; station 2, 7,250,000; station 3, 3,700,000.
 These amounts are estimated.
 Average static head (feet): Station 1, 7.62; station 2, 41.75; station
 3, 185.3.
 Average dynamic head against which pump works (feet):
 Number of gallons raised 1 foot per unit of fuel of power: Station 1,
 66,500; station 2, 52,500; station 3, 54,300. These figures are the
 results of actual tests.
 Cost of pumping, figured on pumping station expenses per million
 gallons raised 1 foot static,² not including fixed charges, \$2.17.
 Describe screens: Station 1, small basket made of vertical rods.
 Basket may be hoisted for cleaning or cleaned in place. No
 screens at stations 2 or 3.

G.—DISPOSAL.

SETTLING, SEPTIC, AND CHEMICAL PRECIPITATION TANKS.

Number of tanks: Settling, none; septic, one for experiments;
 chemical precipitation, 15.
 Total capacity of tanks up to flow line, 5,500,000 gallons.
 Average daily quantity of sewage treated, 11,660,000 gallons.
 Average length of time sewage remains in tanks, four to eight hours.
 Disposition of effluent: Discharged into Blackstone river.
 Disposition of sludge: Pressed and cake hauled to dump.
 Volume of sludge produced per 1,000,000 gallons sewage (if this is
 not known give depth of sludge in tank when cleaned), 4,446
 gallons.
 How often are tanks emptied: Six roughing, two to four weeks;
 others, four to eight weeks.
 Cost of tanks, \$265,628.75.
 Cost of maintenance, including cost of disposing of sludge, \$38,909.19.
 Kinds and quantities of chemicals used per 1,000,000 gallons, 912
 pounds lime. Lime only used.

H.—SEWAGE BEDS OR FILTERS.

Type, intermittent sand filters. (Contact bed and sprinkling filters
 for experiment.)
 Date of construction, 1899 to 1906.
 Cost of beds, \$192,960.04.
 Total net filtering area, December 1, 1906, 42.5 acres.
 Number of beds, 43.
 Average area of beds, 0.99 acre.
 Were loam and subsoil removed? Yes.
 Character of filtering material (give effective size if available):
 Average 14 beds, 0.23 mm.; 9 beds, 0.16 mm.; 8 beds, 0.20 mm.;
 12 beds, not determined.
 System of underdrains (depth, distance apart, etc.), 4 to 6 feet
 deep; 40 to 50 feet apart; open joints, surrounded with cobbles.
 Average daily quantity of sewage treated, 2,990,000 gallons.
 Average daily quantity of sewage treated per acre (not area),
 83,000 gallons.
 Maximum daily quantity of sewage treated, 9,200,000 gallons.

¹ Total pumpage should state whether it is with or without allow-
 ance for slip.

² Cost of pumping should show whether per million gallons raised 1
 foot was static or dynamic.

Preliminary treatment: Passed through grit chamber 40 feet by
 10 feet by 10 feet.

Dosing apparatus and size of dose: Flow controlled by gate valves
 on main dykes and molasses gates at distributors.

How long does sewage flow on one bed? Two to four hours.

How often is each bed used? One to four times weekly.

Method of caring for surfaces of filters (number of times raked,
 harrowed, ploughed, furrowed, etc.): Deposit near distribu-
 ters raked up once in two to four weeks; rest of bed once in four
 to eight weeks. Deposit removed three to four times a year.
 Beds not raked, harrowed, or ploughed as a rule. Small piles
 about 4 feet apart left on bed in winter to assist in holding up ice.
 Cubic yards of material removed from surface of beds, 19,426.

Cost of removing same, \$7,750.

Are crops raised, and if so, what kind? No.

Amount received for crops, —.

Total cost of maintenance, \$11,603.81.

Cost of maintenance per million gallons filtered, \$10.62.

Water capacity of contact or trickling filters and decrease in same
 since plant was started, —.

I.—FINANCIAL.

Construction.

| RECEIPTS. | | EXPENDITURES. | |
|-----------------------------|------------|----------------------------|-------------|
| Balance of previous year... | \$2,456.73 | Collection works: | |
| Bonds issued..... | 20,000.00 | (a) Mains..... | \$61,945.98 |
| Appropriation..... | 42,360.00 | (b) House connections..... | |
| Assessments..... | 22,369.88 | Disposal and purification | |
| House connections..... | | works..... | 17,225.34 |
| Other sources..... | 15,110.02 | Balance..... | 23,125.31 |
| Total..... | 102,296.63 | Total..... | 102,296.63 |

Maintenance and operation.

| RECEIPTS. | | EXPENDITURES. | |
|-----------------------------|-----------|-------------------------------|------------|
| Balance of previous year... | \$101.66 | Administration..... | \$1,931.35 |
| Appropriation..... | 85,000.00 | Repairs..... | 7,518.03 |
| Assessments..... | | Cleaning sewers..... | 4,518.91 |
| Rentals..... | | Cleaning catch basins..... | 10,106.59 |
| Other sources..... | 3,191.50 | Flushing sewers..... | 1,663.46 |
| Total..... | 88,293.16 | Pumping..... | 4,011.06 |
| | | Disposal or purification..... | 150,793.46 |
| | | Unclassified expenses..... | 27,606.48 |
| | | Balance..... | 143.82 |
| | | Total..... | 88,293.16 |
| | | Interest on bonds..... | 66,935.00 |
| | | Sinking fund..... | 47,056.08 |

¹ Including payment for maintenance of joint disposal works.

² Including \$4,397.98 expended for litigation on account of purification
 account.

J.—GENERAL.

Total cost of collecting mains..... \$4,011,936.42
 Total cost of pumping system..... 28,036.15
 Total cost of disposal works..... ³ 620,000.00

Total cost of works to date..... 4,659,972.57
 Bonded debt at date..... 1,721,000.00
 Value of sinking fund at date..... 541,057.81

Average rate of interest on bonds, 3½ per cent.

Proportion of cost of system assessed on abutters, not including
 any part of disposal plant or interceptor, 33.5 per cent.

Yearly assessment for maintenance? No.

Method of assessing abutters and rate of assessment: Front foot
 assessment based on cost. Ranges from 100 per cent on inex-
 pensive work to small amount on expensive work. Average
 assessment, \$1 to \$1.25 per foot on each side of street.

³ Approximate.

GENERAL TABLES

GENERAL TABLES.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | Date of latest incorporation. | POPULATION. | | | | | AREA (ACRES) JUNE 1, 1905. | | | AREA (ACRES) ANNEXED SINCE JUNE 1, 1900. | | |
|--------------|------------------|-------------------------------|-------------------------|------------|------------|---------------------------|------------|----------------------------|-----------|---------|--|--------|--------|
| | | | Estimated as of June 1— | | | Decennial census, June 1— | | Total. | Land. | Water. | Total. | Land. | Water. |
| | | | 1905 | 1904 | 1903 | 1900 | 1890 | | | | | | |
| | Grand total..... | | 1 22,204,506 | 21,660,876 | 21,141,977 | 19,585,352 | 14,687,828 | 2,214,636 | 2,107,844 | 102,407 | 86,965 | 86,474 | 491 |
| | Group I..... | | 12,324,021 | 12,045,689 | 11,764,873 | 10,935,857 | 8,223,228 | 838,551 | 821,106 | 17,445 | 14,226 | 14,226 | ..... |
| | Group II..... | | 3,947,858 | 3,845,894 | 3,752,331 | 3,452,788 | 2,517,358 | 429,968 | 399,939 | 30,029 | 14,283 | 14,237 | 46 |
| | Group III..... | | 3,347,166 | 3,250,368 | 3,173,853 | 2,927,865 | 2,257,435 | 404,655 | 462,943 | 31,712 | 42,371 | 41,871 | 500 |
| | Group IV..... | | 2,585,461 | 2,518,925 | 2,450,920 | 2,269,342 | 1,889,807 | 451,462 | 423,856 | 23,221 | 16,085 | 16,140 | 55 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|------|--------------|-----------|-----------|-----------|-------------|-------------|-------------|-----------|-------|-------|-------|
| 1 | New York, N. Y..... | 1901 | 4,000,403 | 3,887,762 | 3,775,435 | 3,437,202 | 2,507,414 | (9) | 209,218 | (9) | ..... | ..... | ..... |
| 2 | Chicago, Ill..... | 1875 | 1,990,750 | 1,932,315 | 1,873,880 | 1,698,575 | 1,099,850 | 122,008 | 117,447 | 4,561 | ..... | ..... | ..... |
| 3 | Philadelphia, Pa..... | 1854 | 1,417,062 | 1,392,389 | 1,367,716 | 1,293,697 | 1,046,964 | 82,933 | 81,828 | 1,105 | ..... | ..... | ..... |
| 4 | St. Louis, Mo..... | 1876 | 636,973 | 624,626 | 612,279 | 575,238 | 451,770 | 39,276 | 39,276 | ..... | ..... | ..... | ..... |
| 5 | Boston, Mass..... | 1854 | 595,380 | 588,482 | 581,584 | 560,892 | 448,477 | 27,300 | 24,613 | 2,687 | ..... | ..... | ..... |
| 6 | Baltimore, Md..... | 1898 | 546,217 | 538,765 | 531,313 | 508,957 | 434,439 | 20,255 | 19,290 | 965 | ..... | ..... | ..... |
| 7 | Cleveland, Ohio..... | 1836 | 437,114 | 425,632 | 414,950 | 381,768 | 261,353 | 26,346 | 26,104 | 242 | 3,773 | 3,773 | ..... |
| 8 | Buffalo, N. Y..... | 1832 | 376,914 | 372,008 | 367,121 | 352,387 | 255,664 | 26,884 | 26,496 | 388 | ..... | ..... | ..... |
| 9 | San Francisco, Cal..... | 1900 | (10) 360,298 | 355,919 | 342,782 | 298,997 | (9) 298,997 | (9) 29,760 | 29,760 | (9) 1,247 | 640 | 640 | ..... |
| 10 | Pittsburg, Pa..... | 1901 | 364,161 | 352,852 | 345,043 | 321,616 | 238,617 | 20,073 | 18,826 | 1,247 | ..... | ..... | ..... |
| 11 | Cincinnati, Ohio..... | 1819 | 343,337 | 341,444 | 332,934 | 325,902 | 296,908 | 27,200 | 27,183 | 17 | 4,544 | 4,544 | ..... |
| 12 | Detroit, Mich..... | 1883 | 325,563 | 317,591 | 309,619 | 285,704 | 205,876 | 22,976 | 22,976 | ..... | 4,423 | 4,423 | ..... |
| 13 | Milwaukee, Wis..... | 1874 | 312,948 | 308,343 | 303,238 | 285,315 | 204,468 | 14,405 | 14,081 | 324 | 846 | 846 | ..... |
| 14 | New Orleans, La..... | 1896 | 309,639 | 305,132 | 300,625 | 287,104 | 242,039 | (9) 125,600 | (9) 125,600 | (9) 5,909 | ..... | ..... | ..... |
| 15 | Washington, D. C..... | 1878 | 302,883 | 298,050 | 293,217 | 278,718 | 230,392 | 44,317 | 38,408 | 5,909 | ..... | ..... | ..... |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|------------------------|------|--------------|--------------|--------------|---------|---------|--------|--------|--------|-------|-------|-------|
| 16 | Newark, N. J..... | 1836 | 283,289 | 272,950 | 266,605 | 246,070 | 181,830 | 14,976 | 10,679 | 14,297 | 2,124 | 2,124 | ..... |
| 17 | Minneapolis, Minn..... | 1881 | 261,974 | 250,122 | 238,271 | 202,718 | 164,738 | 34,106 | 31,622 | 2,484 | ..... | ..... | ..... |
| 18 | Jersey City, N. J..... | 1871 | 232,699 | 227,445 | 222,192 | 206,433 | 163,003 | 12,288 | 8,320 | 3,968 | ..... | ..... | ..... |
| 19 | Louisville, Ky..... | 1893 | 222,660 | 219,191 | 215,722 | 204,731 | 161,129 | 15,647 | 13,094 | 2,553 | 362 | 362 | ..... |
| 20 | Indianapolis, Ind..... | 1905 | 212,198 | 204,772 | 197,705 | 169,164 | 105,436 | 19,485 | 19,165 | 320 | 2,071 | 2,071 | ..... |
| 21 | Providence, R. I..... | 1832 | 198,635 | 194,027 | 189,419 | 175,597 | 132,146 | 11,703 | 11,355 | 18,348 | ..... | ..... | ..... |
| 22 | St. Paul, Minn..... | 1854 | 197,023 | 190,231 | 183,439 | 163,065 | 133,156 | 35,483 | 33,358 | 2,085 | ..... | ..... | ..... |
| 23 | Rochester, N. Y..... | 1834 | 182,022 | 177,223 | 173,573 | 162,608 | 133,896 | 12,627 | 11,993 | 634 | 955 | 949 | 6 |
| 24 | Kansas City, Mo..... | 1889 | 179,272 | 176,168 | 173,064 | 163,752 | 132,716 | 16,768 | 16,743 | 25 | ..... | ..... | ..... |
| 25 | Toledo, Ohio..... | 1836 | 155,287 | 150,594 | 145,901 | 131,822 | 81,434 | 18,285 | 16,450 | 1,835 | ..... | ..... | ..... |
| 26 | Denver, Colo..... | 1904 | 150,317 | 148,714 | 147,111 | 133,859 | 106,713 | 37,920 | 37,348 | 572 | 6,720 | 6,680 | 40 |
| 27 | Allegheny, Pa..... | 1840 | 142,848 | 140,456 | 138,064 | 129,896 | 105,287 | 5,126 | 4,726 | 400 | 161 | 161 | ..... |
| 28 | Columbus, Ohio..... | 1834 | 142,105 | 138,796 | 135,487 | 125,560 | 88,150 | 10,400 | 10,176 | 224 | ..... | ..... | ..... |
| 29 | Worcester, Mass..... | 1894 | 128,135 | 126,192 | 124,249 | 118,421 | 84,655 | 24,586 | 23,683 | 903 | ..... | ..... | ..... |
| 30 | Los Angeles, Cal..... | 1889 | (10) 126,192 | (10) 124,249 | (10) 102,479 | 102,479 | 50,395 | 27,697 | 27,399 | 298 | ..... | ..... | ..... |
| 31 | Memphis, Tenn..... | 1879 | 121,235 | 117,452 | 113,669 | 102,320 | 64,495 | 9,822 | 9,772 | 50 | ..... | ..... | ..... |
| 32 | Omaha, Nebr..... | 1897 | 120,565 | 116,963 | 113,361 | 102,555 | 146,536 | 15,680 | 15,380 | 300 | ..... | ..... | ..... |
| 33 | New Haven, Conn..... | 1784 | 119,027 | 116,827 | 114,627 | 108,027 | 81,298 | 14,340 | 11,460 | 2,880 | ..... | ..... | ..... |
| 34 | Syracuse, N. Y..... | 1847 | 117,129 | 115,378 | 113,624 | 108,374 | 88,143 | 10,498 | 10,189 | 309 | ..... | ..... | ..... |
| 35 | Scranton, Pa..... | 1866 | 116,111 | 112,334 | 109,757 | 102,026 | 75,215 | 12,509 | 12,362 | 147 | ..... | ..... | ..... |
| 36 | St. Joseph, Mo..... | 1885 | 115,479 | 112,979 | 110,479 | 102,979 | 52,324 | 6,240 | 6,240 | ..... | ..... | ..... | ..... |
| 37 | Paterson, N. J..... | 1871 | 111,529 | 110,257 | 108,985 | 105,171 | 78,347 | 5,357 | 5,157 | 206 | ..... | ..... | ..... |
| 38 | Fall River, Mass..... | 1903 | 105,762 | 105,582 | 105,402 | 104,863 | 74,398 | 25,515 | 21,722 | 3,793 | 140 | 140 | ..... |
| 39 | Portland, Oreg..... | 1903 | 104,141 | 101,398 | 98,655 | 90,426 | 46,385 | 25,230 | 23,836 | 1,394 | 950 | 950 | ..... |
| 40 | Atlanta, Ga..... | 1874 | 102,702 | 98,776 | 96,550 | 89,872 | 65,533 | 7,680 | 7,680 | ..... | 800 | 800 | ..... |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|------|--------|--------|--------|--------|--------|--------|--------|--------|-------|-------|-------|
| 41 | Seattle, Wash..... | 1890 | 99,586 | 95,803 | 92,020 | 80,671 | 42,837 | 31,292 | 20,412 | 10,880 | 9,770 | 9,770 | ..... |
| 42 | Dayton, Ohio..... | 1903 | 98,350 | 95,133 | 92,716 | 85,333 | 61,220 | 7,520 | 7,095 | 425 | 1,300 | 1,150 | 150 |
| 43 | Albany, N. Y..... | 1900 | 97,806 | 97,075 | 96,341 | 94,151 | 94,923 | 7,197 | 6,914 | 283 | ..... | ..... | ..... |
| 44 | Grand Rapids, Mich..... | 1905 | 97,756 | 95,718 | 93,679 | 87,565 | 60,278 | 11,040 | 10,703 | 337 | ..... | ..... | ..... |
| 45 | Cambridge, Mass..... | 1891 | 97,434 | 96,324 | 95,214 | 91,886 | 70,028 | 4,181 | 4,014 | 167 | ..... | ..... | ..... |
| 46 | Lowell, Mass..... | 1836 | 94,889 | 94,905 | 94,921 | 94,969 | 77,696 | 9,098 | 8,308 | 790 | ..... | ..... | ..... |
| 47 | Hartford, Conn..... | 1884 | 93,160 | 90,498 | 87,836 | 79,850 | 53,230 | 11,102 | 10,992 | 110 | ..... | ..... | ..... |
| 48 | Reading, Pa..... | 1847 | 89,111 | 87,081 | 85,051 | 78,961 | 58,661 | 3,965 | 3,965 | ..... | ..... | ..... | ..... |
| 49 | Richmond, Va..... | 1742 | 86,880 | 86,514 | 86,148 | 85,050 | 81,388 | 3,523 | 3,123 | 400 | ..... | ..... | ..... |
| 50 | Nashville, Tenn..... | 1883 | 84,227 | 83,751 | 83,275 | 80,865 | 76,168 | 6,304 | 6,124 | 180 | 337 | 337 | ..... |
| 51 | Trenton, N. J..... | 1874 | 84,180 | 82,005 | 79,830 | 73,307 | 57,458 | 4,481 | 4,068 | 413 | ..... | ..... | ..... |
| 52 | Wilmington, Del..... | 1832 | 83,860 | 82,580 | 81,300 | 76,508 | 61,431 | 6,515 | 4,026 | 16,489 | ..... | ..... | ..... |
| 53 | Camden, N. J..... | 1828 | 83,363 | 81,877 | 80,391 | 75,935 | 63,018 | 5,030 | 4,475 | 555 | ..... | ..... | ..... |
| 54 | Bridgeport, Conn..... | 1895 | 82,061 | 79,848 | 77,635 | 70,996 | 48,866 | 6,373 | 6,258 | 115 | ..... | ..... | ..... |
| 55 | Lynn, Mass..... | 1850 | 77,042 | 75,336 | 73,630 | 68,513 | 55,727 | 7,248 | 6,943 | 305 | ..... | ..... | ..... |

¹ Includes estimate for San Francisco.

² Includes estimate for Los Angeles.

³ Includes land area of cities for which total area was not reported.

⁴ Not including area in two cities for which the land and water areas were not reported separately.

⁵ Detached.

⁶ State census.

⁷ Based on Federal census of 1900 and state census of 1905.

⁸ Estimated.

⁹ Not reported.

¹⁰ No estimate.

¹¹ Based on Federal census of 1900 and state census of 1904.

¹² Includes 4,147 acres of meadow land.

¹³ Not including harbor area.

¹⁴ Census of 1890 defective. Population for 1890 estimated as mean between 1880 and 1900.

¹⁵ Includes 1,460 acres of marsh land.

STATISTICS OF CITIES.

TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION* OF 30,000 OR OVER ON JUNE 1, 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Date of latest incorporation. | POPULATION. | | | | | AREA (ACRES) JUNE 1, 1905. | | | AREA (ACRES) ANNEXED SINCE JUNE 1, 1900. | | |
|--------------|----------------------|-------------------------------|-------------------------|---------|---------|---------------------------|---------|----------------------------|--------|--------|--|--------|--------|
| | | | Estimated as of June 1— | | | Decennial census, June 1— | | Total. | Land. | Water. | Total. | Land. | Water. |
| | | | 1905 | 1904 | 1903 | 1900 | 1890 | | | | | | |
| 56 | Troy, N. Y. | 1816 | 176,271 | 276,028 | 275,756 | 275,057 | 273,360 | 5,964 | 5,021 | 943 | 2,637 | 2,547 | 90 |
| 57 | Des Moines, Iowa | 1890 | 175,626 | 272,928 | 270,230 | 62,139 | 50,093 | 35,309 | 34,549 | 760 | | | |
| 58 | New Bedford, Mass. | 1847 | 174,362 | 271,978 | 269,594 | 62,442 | 40,733 | 12,373 | 12,173 | 200 | | | |
| 59 | Springfield, Mass. | 1852 | 173,540 | 271,243 | 268,947 | 62,059 | 44,179 | 24,662 | 23,964 | 698 | | | |
| 60 | Oakland, Cal. | 1889 | 72,670 | 71,628 | 70,386 | 66,960 | 48,682 | 8,914 | 8,750 | 164 | | | |
| 61 | Lawrence, Mass. | 1853 | 170,050 | 268,551 | 267,053 | 62,559 | 44,654 | 4,564 | 4,314 | 250 | | | |
| 62 | Somerville, Mass. | 1900 | 169,272 | 267,746 | 266,220 | 61,643 | 40,152 | 2,700 | 2,600 | 100 | | | |
| 63 | Kansas City, Kans. | 1886 | 167,614 | 157,710 | 159,919 | 51,418 | 38,316 | 6,760 | 6,460 | 300 | 20 | 20 | |
| 64 | Savannah, Ga. | 1789 | 67,311 | 60,026 | 64,741 | 54,244 | 43,189 | 4,320 | 4,042 | 278 | 1,056 | 1,056 | |
| 65 | Hoboken, N. J. | 1855 | 165,468 | 264,247 | 263,026 | 59,364 | 43,648 | 1,220 | 825 | 395 | | | |
| 66 | Peoria, Ill. | 1892 | 65,026 | 63,687 | 62,348 | 56,100 | 41,024 | 5,471 | 5,471 | | 2,102 | 2,102 | |
| 67 | Duluth, Minn. | 1900 | 164,942 | 262,547 | 260,152 | 52,969 | 33,115 | 43,317 | 40,556 | 2,761 | | | |
| 68 | Utica, N. Y. | 1832 | 163,647 | 262,194 | 260,742 | 56,383 | 44,007 | 5,982 | 5,932 | 50 | 811 | 811 | |
| 69 | Manchester, N. H. | 1846 | 63,417 | 60,131 | 60,845 | 56,987 | 44,126 | 21,700 | 21,065 | 635 | | | |
| 70 | Evansville, Ind. | 1893 | 63,132 | 62,307 | 61,482 | 59,007 | 50,756 | 3,840 | 3,810 | 30 | | | |
| 71 | Yonkers, N. Y. | 1895 | 161,414 | 258,717 | 256,015 | 47,931 | 32,033 | 13,440 | 12,700 | 740 | | | |
| 72 | San Antonio, Tex. | 1903 | 61,146 | 59,581 | 58,016 | 53,321 | 37,673 | 23,040 | 22,905 | 135 | | | |
| 73 | Elizabeth, N. J. | 1863 | 160,509 | 258,833 | 257,157 | 52,130 | 37,764 | 5,850 | 5,811 | 39 | | | |
| 74 | Waterbury, Conn. | 1853 | 60,109 | 58,315 | 56,521 | 51,139 | 33,202 | 18,048 | 17,981 | 67 | 14,433 | 14,433 | |
| 75 | Salt Lake City, Utah | 1888 | 58,914 | 58,026 | 57,138 | 53,531 | 44,843 | 29,788 | 29,243 | 545 | 2,650 | 2,650 | |
| 76 | Erie, Pa. | 1851 | 58,783 | 57,573 | 56,363 | 52,733 | 40,634 | 4,920 | 4,414 | 506 | | | |
| 77 | Wilkesbarre, Pa. | 1898 | 58,721 | 57,321 | 55,921 | 51,721 | 37,718 | 3,565 | 3,117 | 448 | | | |
| 78 | Schenectady, N. Y. | 1798 | 158,213 | 254,506 | 250,789 | 31,682 | 19,902 | 5,021 | 4,966 | 55 | 2,136 | 2,122 | 14 |
| 79 | Norfolk, Va. | 1884 | 58,006 | 56,662 | 55,318 | 46,624 | 34,871 | 4,274 | 3,568 | 706 | 1,852 | 1,606 | 246 |
| 80 | Houston, Tex. | 1905 | 56,300 | 54,468 | 50,760 | 44,633 | 27,557 | 10,162 | 10,036 | 126 | 4,403 | 4,403 | |
| 81 | Charleston, S. C. | 1783 | 56,232 | 56,147 | 56,062 | 55,807 | 54,955 | 3,277 | 2,407 | 870 | | | |
| 82 | Harrisburg, Pa. | 1860 | 54,807 | 53,879 | 52,951 | 50,167 | 39,385 | 4,963 | 2,871 | 2,092 | | | |
| 83 | Portland, Me. | 1863 | 54,330 | 53,493 | 52,656 | 50,145 | 36,425 | 13,851 | 13,791 | 60 | | | |
| 84 | Dallas, Tex. | 1905 | 52,248 | 49,678 | 44,159 | 42,638 | 38,067 | 11,200 | 11,200 | | 3,034 | 3,034 | |
| 85 | Tacoma, Wash. | 1890 | 51,962 | 48,532 | 45,102 | 37,714 | 36,006 | 19,599 | 19,439 | 160 | | | |
| 86 | Terre Haute, Ind. | 1905 | 51,903 | 39,257 | 38,611 | 36,673 | 30,217 | (?) | 5,280 | (?) | 858 | 858 | |
| 87 | Youngstown, Ohio | 1867 | 51,516 | 50,081 | 48,886 | 44,885 | 33,220 | 6,412 | 6,262 | 150 | 272 | 272 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|----------------------|------|---------|---------|---------|--------|--------|--------|--------|-------|-------|-------|-----|
| 88 | Fort Wayne, Ind. | 1894 | 49,975 | 49,003 | 48,031 | 45,115 | 35,393 | 5,347 | 5,097 | 250 | 1,305 | 1,255 | 50 |
| 89 | Holyoke, Mass. | 1897 | 149,934 | 249,089 | 248,244 | 45,712 | 35,637 | 10,464 | 9,849 | 615 | | | |
| 90 | Akron, Ohio | 1865 | 49,403 | 48,068 | 46,733 | 42,728 | 27,601 | 7,469 | 7,381 | 88 | 22 | 22 | |
| 91 | Brockton, Mass. | 1881 | 147,794 | 246,247 | 244,701 | 40,063 | 27,294 | 13,790 | 13,770 | 20 | | | |
| 92 | Saginaw, Mich. | 1890 | 47,676 | 46,610 | 45,543 | 42,345 | 46,322 | 9,160 | 8,710 | 450 | | | |
| 93 | Lincoln, Nebr. | 1887 | 46,874 | 45,516 | 44,158 | 40,169 | 26,586 | 4,683 | 4,683 | | 561 | 561 | |
| 94 | Lancaster, Pa. | 1818 | 46,184 | 45,239 | 44,294 | 41,459 | 32,011 | 2,660 | 2,630 | 30 | | | |
| 95 | Covington, Ky. | 1894 | 45,877 | 45,318 | 44,759 | 42,938 | 37,371 | 1,497 | 1,496 | 1 | 14 | 14 | |
| 96 | Altoona, Pa. | 1868 | 45,557 | 42,686 | 41,815 | 38,973 | 30,337 | 2,085 | 2,084 | 1 | 24 | 24 | |
| 97 | Spokane, Wash. | 1891 | 45,313 | 43,620 | 41,927 | 36,848 | 19,922 | 12,960 | 12,660 | 300 | | | |
| 98 | Birmingham, Ala. | 1871 | 44,640 | 43,411 | 42,087 | 38,415 | 23,178 | 4,173 | 4,173 | | | | |
| 99 | Pawtucket, R. I. | 1885 | 143,381 | 242,551 | 241,721 | 39,231 | 27,633 | 5,721 | 5,494 | 227 | | | |
| 100 | South Bend, Ind. | 1901 | 43,204 | 41,778 | 40,327 | 35,990 | 21,819 | 5,251 | 3,978 | 1,273 | 1,310 | 1,310 | |
| 101 | Binghamton, N. Y. | 1867 | 143,096 | 242,406 | 241,718 | 39,647 | 35,005 | 6,724 | 6,400 | 324 | | | |
| 102 | Augusta, Ga. | 1798 | 42,511 | 41,897 | 41,283 | 39,441 | 33,300 | 3,042 | 2,846 | 196 | | | |
| 103 | Bayonne, N. J. | 1860 | 142,262 | 240,354 | 238,446 | 32,722 | 19,033 | 3,770 | 2,530 | 1,240 | | | |
| 104 | Mobile, Ala. | 1901 | 42,164 | 41,425 | 40,686 | 38,469 | 31,076 | 4,510 | 3,635 | 875 | | | |
| 105 | Johnstown, Pa. | 1889 | 42,160 | 41,070 | 39,980 | 35,936 | 21,805 | 2,941 | 2,741 | 200 | 262 | 262 | |
| 106 | McKeesport, Pa. | 1891 | 42,024 | 40,423 | 38,274 | 34,227 | 20,741 | 1,926 | 1,907 | 19 | 110 | 110 | |
| 107 | Dubuque, Iowa | 1837 | 141,941 | 240,812 | 239,683 | 36,297 | 30,311 | 7,680 | 7,290 | 390 | | | |
| 108 | Butte, Mont. | 1888 | 41,757 | 39,890 | 38,023 | 30,470 | 10,723 | 1,610 | (10) | (10) | 320 | 320 | |
| 109 | Springfield, Ohio | 1850 | 41,433 | 40,797 | 40,161 | 38,253 | 31,895 | 5,760 | 5,660 | 100 | | | |
| 110 | Wheeling, W. Va. | 1836 | 41,058 | 40,622 | 40,186 | 38,878 | 34,522 | 2,050 | 1,345 | 705 | | | |
| 111 | Sionx City, Iowa | 1886 | 140,952 | 239,383 | 237,815 | 33,111 | 37,806 | 28,645 | 28,020 | 625 | | | |
| 112 | Bay City, Mich. | 1905 | 40,614 | 40,641 | 40,608 | 40,747 | 40,820 | 6,812 | 5,878 | 934 | | | |
| 113 | Allentown, Pa. | 1889 | 40,571 | 39,552 | 38,483 | 35,416 | 25,228 | 2,253 | 2,193 | | 248 | 248 | |
| 114 | Davenport, Iowa | 1851 | 139,797 | 238,888 | 237,979 | 35,254 | 26,872 | (?) | 5,052 | (?) | | | |
| 115 | Montgomery, Ala. | 1905 | 39,769 | 38,730 | 32,884 | 30,346 | 21,883 | 4,050 | 4,050 | | 2,496 | 2,496 | |
| 116 | East St. Louis, Ill. | 1888 | 39,385 | 37,812 | 36,239 | 29,655 | 15,169 | 5,200 | 5,170 | 30 | 2,161 | 2,161 | |
| 117 | Little Rock, Ark. | 1875 | 38,716 | 37,684 | 42,036 | 38,307 | 25,874 | (?) | 6,048 | (?) | 848 | 740 | 108 |
| 118 | Quincy, Ill. | 1895 | 38,632 | 38,156 | 37,690 | 36,252 | 31,494 | 3,715 | 3,715 | | | | |
| 119 | York, Pa. | 1887 | 38,258 | 37,348 | 36,438 | 33,708 | 20,793 | 2,250 | 2,220 | 30 | 131 | 131 | |
| 120 | Springfield, Ill. | 1882 | 38,234 | 37,495 | 36,211 | 34,159 | 24,963 | 4,525 | 4,525 | | | | |
| 121 | Malden, Mass. | 1882 | 138,037 | 237,162 | 236,287 | 33,664 | 23,031 | 3,072 | 3,062 | 10 | 267 | 267 | |
| 122 | Canton, Ohio | 1854 | 37,907 | 32,459 | 32,011 | 30,667 | 26,189 | 5,840 | 5,760 | 80 | 1,600 | 1,600 | |

* State census.

* Based on Federal census of 1900 and state census of 1905.

* Includes population of territory annexed in 1901.

* Estimated.

* Population of Waterbury town. Town and city made coextensive in 1902.

* Detached.

* Not reported.

* Based on Federal census of 1900 and state census of 1904.

* Census of 1890 defective. Population for 1890 estimated as mean between 1880 and 1900.

* Not reported separately.

* Includes West Bay City, consolidated April 1, 1905.

GENERAL TABLES.

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TABLE 1.—DATE OF INCORPORATION, POPULATION, AND AREA OF CITIES HAVING AN ESTIMATED POPULATION OF 30,000 OR OVER ON JUNE 1, 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Date of latest incorporation. | POPULATION. | | | | | AREA (ACRES) JUNE 1, 1905. | | | AREA (ACRES) ANNEXED SINCE JUNE 1, 1900. | | |
|--------------|----------------------|-------------------------------|-------------------------|---------|---------|---------------------------|--------|----------------------------|------------------|------------------|--|-------|--------|
| | | | Estimated as of June 1— | | | Decennial census, June 1— | | Total. | Land. | Water. | Total. | Land. | Water. |
| | | | 1905 | 1904 | 1903 | 1900 | 1890 | | | | | | |
| | | | | | | | | | | | | | |
| 123 | Passaic, N. J. | 1873 | 137,837 | 135,875 | 133,913 | 27,777 | 13,028 | 2,099 | 2,070 | 29 | 15 | 15 | |
| 124 | Haverhill, Mass. | 1870 | 137,830 | 137,699 | 137,568 | 37,175 | 27,412 | 22,000 | 20,400 | 1,600 | | | |
| 125 | Topeka, Kans. | 1903 | 137,641 | 139,149 | 138,959 | 33,608 | 31,007 | 4,455 | 4,230 | 225 | 667 | 667 | |
| 126 | Salem, Mass. | 1836 | 137,627 | 137,292 | 136,958 | 35,956 | 30,801 | 5,440 | 4,827 | 613 | | | |
| 127 | Atlantic City, N. J. | 1902 | 137,593 | 135,642 | 133,691 | 27,838 | 13,055 | 2,775 | (³) | (³) | | | |
| 128 | Chester, Pa. | 1889 | 37,333 | 36,664 | 35,995 | 33,988 | 27,302 | (³) | 2,862 | (³) | | | |
| 129 | Chelsea, Mass. | 1857 | 137,289 | 136,645 | 136,001 | 34,072 | 27,909 | (³) | 1,441 | (³) | | | |
| 130 | Newton, Mass. | 1897 | 136,827 | 136,179 | 135,531 | 33,587 | 24,379 | 11,410 | 11,110 | 300 | | | |
| 131 | Superior, Wis. | 1891 | 136,551 | 135,459 | 134,367 | 31,091 | 11,983 | 27,000 | 23,400 | 3,600 | | | |
| 132 | Elmira, N. Y. | 1864 | 135,724 | 135,713 | 135,705 | 35,672 | 30,893 | 4,746 | 4,546 | 200 | | | |
| 133 | Knoxville, Tenn. | 1891 | 35,482 | 34,913 | 34,344 | 32,637 | 22,535 | 2,551 | 2,541 | 10 | | | |
| 134 | Newcastle, Pa. | 1875 | 35,429 | 34,011 | 32,593 | 28,339 | 11,600 | 4,503 | 4,353 | 150 | | | |
| 135 | Jacksonville, Fla. | 1887 | 135,301 | 133,926 | 132,551 | 28,429 | 17,201 | (³) | 4,864 | (³) | | | |
| 136 | South Omaha, Nebr. | 1903 | 34,971 | 33,177 | 31,383 | 26,001 | 8,062 | 4,160 | 3,960 | 200 | | | |
| 137 | Rockford, Ill. | 1880 | 34,621 | 33,991 | 33,361 | 31,051 | 23,584 | 5,702 | 5,510 | 192 | 518 | 518 | |
| 138 | Chattanooga, Tenn. | 1852 | 34,179 | 30,574 | 30,469 | 30,154 | 29,100 | 3,724 | 3,304 | 420 | 832 | 832 | |
| 139 | Joplin, Mo. | 1900 | 34,063 | 32,455 | 30,847 | 26,023 | 9,943 | 6,520 | 6,520 | | | | |
| 140 | Galveston, Tex. | 1903 | 33,484 | 32,613 | 31,742 | 37,789 | 29,084 | (³) | 4,989 | (³) | | | |
| 141 | Fitchburg, Mass. | 1872 | 133,021 | 132,723 | 132,425 | 31,531 | 22,037 | 17,728 | 17,528 | 200 | | | |
| 142 | Macon, Ga. | 1893 | 32,618 | 32,544 | 23,431 | 23,272 | 22,746 | 3,099 | 3,005 | 94 | | | |
| 143 | Auburn, N. Y. | 1848 | 132,527 | 132,090 | 131,654 | 30,345 | 25,858 | 5,440 | 5,390 | 50 | | | |
| 144 | Racine, Wis. | 1848 | 132,290 | 131,652 | 131,014 | 29,102 | 21,014 | 2,960 | 2,860 | 100 | | | |
| 145 | Woonsocket, R. I. | 1888 | 132,196 | 131,397 | 130,598 | 28,204 | 20,830 | 5,632 | 5,532 | 100 | | | |
| 146 | Joliet, Ill. | 1876 | 31,713 | 31,241 | 30,769 | 29,353 | 23,264 | 2,520 | 2,472 | 48 | | | |
| 147 | Kalamazoo, Mich. | 1905 | 31,127 | 29,782 | 28,438 | 24,404 | 17,853 | 5,122 | 5,031 | 91 | | | |
| 148 | Wichita, Kans. | 1896 | 131,110 | 131,857 | 131,549 | 24,671 | 23,853 | 23,512 | 21,376 | 2,136 | | | |
| 149 | Taunton, Mass. | 1864 | 130,967 | 130,981 | 130,995 | 31,036 | 25,448 | 31,431 | 28,487 | 2,944 | | | |
| 150 | Sacramento, Cal. | 1893 | 30,732 | 30,442 | 30,152 | 29,282 | 26,386 | 2,891 | 2,872 | 19 | | | |
| 151 | Oshkosh, Wis. | 1853 | 130,575 | 130,116 | 129,658 | 28,284 | 22,836 | 5,229 | 4,941 | 288 | 20 | 20 | |
| 152 | Pueblo, Colo. | 1873 | 30,457 | 29,597 | 29,237 | 28,157 | 24,558 | 7,997 | 7,997 | | 314 | 314 | |
| 153 | New Britain, Conn. | 1905 | 30,178 | 29,342 | 28,506 | 25,968 | 16,519 | 8,058 | 8,055 | 3 | 4,858 | 4,855 | 3 |
| 154 | La Crosse, Wis. | 1856 | 129,078 | 129,041 | 129,004 | 28,895 | 25,000 | 5,867 | 5,331 | 536 | | | |

¹ State census.² Based on Federal census of 1900 and state census of 1905.³ Not reported separately.⁴ Estimated.⁵ Not reported.⁶ Based on Federal census of 1900 and state census of 1904.

STATISTICS OF CITIES.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 |
| | Grand total..... | | \$883,931,740 | \$151,970,951 | \$144,488,178 | \$1,180,390,869 | \$145,284,263 | \$882,315,623 | \$152,787,521 |
| | Group I..... | | 609,233,066 | 93,418,749 | 92,653,925 | *795,305,740 | 98,559,804 | 603,347,607 | 93,394,867 |
| | Group II..... | | 121,599,545 | 34,578,013 | 24,031,370 | 180,208,928 | 21,273,595 | 123,286,111 | 35,649,222 |
| | Group III..... | | 89,437,885 | 14,616,607 | 15,565,121 | 119,619,613 | 13,699,524 | 91,468,938 | 14,451,151 |
| | Group IV..... | | 63,661,244 | 9,357,582 | 12,237,762 | 85,256,588 | 11,751,340 | 64,212,967 | 9,292,281 |

GROUP 1.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | |
|---|-----------------------------------|--|---------------|--------------|--------------|---------------|--------------|---------------|--------------|
| 1 | New York, N. Y. | | \$336,570,555 | \$40,509,157 | \$14,210,723 | \$391,290,435 | \$17,324,784 | \$333,456,494 | \$40,509,157 |
| | City government..... | Dec. 31, 1905. | 321,305,300 | 18,852,801 | 12,254,683 | 352,412,784 | 15,133,840 | 318,796,791 | 18,482,153 |
| | Library..... | Dec. 31, 1905. | 318,545 | | 8,917 | 327,462 | 15,448 | 12,626 | 299,588 |
| | Sinking funds..... | Dec. 31, 1905. | 12,463,800 | 20,829,763 | 1,605,362 | 34,898,985 | 1,795,275 | 13,455,635 | 19,648,075 |
| | Investment funds..... | Dec. 31, 1905. | | 30,593 | | 30,593 | | 30,593 | |
| | Public trust funds..... | Dec. 31, 1905. | 2,482,780 | 796,000 | 341,761 | 3,620,541 | 380,221 | 1,160,779 | 2,079,541 |
| | Private trust funds..... | Dec. 31, 1905. | 70 | | | 70 | | 70 | |
| 2 | Chicago, Ill. | | 60,483,515 | 2,406,046 | 14,613,062 | 77,502,623 | 15,907,383 | 59,189,194 | 2,406,046 |
| | City government..... | Dec. 31, 1905. | 35,551,515 | 1,364,873 | 5,538,776 | 42,455,164 | 6,399,272 | 35,549,115 | 506,777 |
| | Schools..... | June 30, 1905. | 12,401,107 | 150,688 | 2,693,357 | 15,245,152 | 2,729,268 | 12,026,450 | 489,434 |
| | Sanitary districts..... | Dec. 31, 1905. | 6,583,185 | 68,594 | 1,535,980 | 8,187,759 | 2,191,505 | 5,996,254 | |
| | Parks..... | Nov. 30, Dec. 31, 1905. | 5,297,477 | 134,370 | 2,305,566 | 7,737,413 | 2,900,957 | 4,836,197 | 259 |
| | Sinking funds..... | Dec. 31, 1905. | | | 2,196,980 | 2,196,980 | 1,351,354 | 3,486 | 842,140 |
| | Investment funds..... | Nov. 30, Dec. 31, 1905. | | 38,787 | 59,673 | 98,460 | 30,705 | | 67,755 |
| | Public trust funds..... | June 30, Dec. 31, 1905; June 30, 1906. | 650,191 | 648,734 | 282,730 | 1,581,655 | 304,322 | 777,652 | 499,681 |
| | Private trust funds..... | Dec. 31, 1905. | 40 | | | 40 | | 40 | |
| 3 | Philadelphia, Pa. | | 40,618,670 | 4,986,037 | 19,629,758 | 65,234,465 | 23,456,226 | 36,792,202 | 4,986,037 |
| | City government..... | Dec. 31, 1905. | 30,964,056 | 4,427,581 | 19,198,991 | 54,590,528 | 20,441,844 | 33,607,045 | 541,639 |
| | Library..... | Dec. 31, 1905. | 169,777 | | 1,508 | 171,285 | 2,641 | 3,980 | 164,664 |
| | Museum..... | Dec. 31, 1905. | 146,968 | | 6,425 | 153,393 | 15,872 | 57,252 | 80,269 |
| | Special assessment funds..... | Dec. 31, 1905. | 326,542 | | | 326,542 | | 326,542 | |
| | Poor districts..... | Mar. 28, 29, Apr. 19, 1906. | 75,179 | 3,417 | 11,865 | 90,461 | 9,383 | 76,879 | 4,199 |
| | Sinking funds..... | Dec. 31, 1905. | 6,125,905 | 380,640 | 98,912 | 6,605,557 | 2,620,928 | 49,033 | 3,935,596 |
| | Public trust funds..... | Dec. 31, 1905. | 2,810,243 | 174,399 | 312,057 | 3,296,699 | 365,558 | 2,671,471 | 259,670 |
| 4 | St. Louis, Mo. | | 19,861,954 | 2,808,981 | 7,642,438 | 30,313,373 | 7,597,383 | 19,907,061 | 2,808,929 |
| | City government..... | Apr. 9, 1906. | 13,697,165 | 1,232,022 | 6,007,221 | 20,936,408 | 5,620,882 | 13,815,846 | 1,499,680 |
| | Schools..... | June 30, 1906. | 3,408,118 | 31,791 | 431,743 | 3,871,652 | 555,205 | 3,230,704 | 85,743 |
| | Library..... | Apr. 9, 1906. | 124,925 | 10,619 | 86,562 | 222,106 | 38,215 | 85,965 | 97,926 |
| | Clerk of court fee funds..... | Dec. 31, 1905. | 85,543 | 4,654 | | 90,197 | | 85,261 | 4,336 |
| | Collectors' commissions..... | Mar. 6, 1906. | 97,844 | 32,544 | | 130,392 | | 84,595 | 45,797 |
| | Board of public improvements..... | Apr. 9, 1906. | 2,442,991 | | | 2,442,991 | | 2,304,295 | 138,696 |
| | Lafayette Park funds..... | Mar. 31, 1906. | 755 | 150 | | 905 | 150 | 755 | |
| | Sinking funds..... | Apr. 9, 1906. | | 1,415,969 | 862,087 | 2,278,056 | 1,357,465 | | 920,591 |
| | Investment funds..... | Apr. 9, June 30, 1906. | 4,613 | | 20,505 | 25,118 | 806 | 19,312 | 5,000 |
| | Public trust funds..... | June 30, 1906. | | 81,228 | 232,062 | 313,290 | 22,657 | 280,073 | 10,560 |
| | Private trust funds..... | Apr. 9, 1906. | | | 2,258 | 2,258 | 2,003 | 255 | |
| 5 | Boston, Mass. | | 40,418,482 | 14,300,923 | 6,454,722 | 61,174,127 | 5,580,267 | 41,292,937 | 14,300,923 |
| | City government..... | Jan. 31, 1906. | 37,965,857 | 8,301,540 | 2,531,702 | 48,799,099 | 2,466,476 | 40,426,134 | 5,906,489 |
| | County..... | Jan. 31, 1906. | 1,926,896 | 50,808 | | 1,377,704 | | 231,908 | 1,145,796 |
| | Overseers of poor..... | Jan. 31, 1906. | 129,920 | 57,532 | 5,111 | 192,563 | 2,946 | 56,927 | 132,690 |
| | Sinking funds..... | Jan. 31, 1906. | 468,770 | 5,491,381 | 3,655,023 | 9,615,174 | 2,870,888 | 51,842 | 6,692,444 |
| | Public trust funds..... | Jan. 31, 1906. | 527,039 | 399,662 | 262,886 | 1,189,587 | 239,957 | 526,126 | 423,504 |
| 6 | Baltimore, Md. | | 13,529,962 | 2,789,448 | 1,907,525 | 18,226,935 | 1,680,805 | 13,756,682 | 2,789,448 |
| | City government..... | Dec. 31, 1905. | 12,901,362 | 1,272,400 | 1,826,603 | 16,000,425 | 1,424,067 | 13,029,449 | 1,546,909 |
| | Sinking funds..... | Dec. 31, 1905. | 576,328 | 1,616,889 | 80,363 | 2,173,580 | 255,980 | 725,675 | 1,191,925 |
| | Investment funds..... | Dec. 31, 1905. | | 99 | | 99 | | 99 | |
| | Public trust funds..... | Dec. 31, 1905. | 50,872 | | 378 | 51,250 | 636 | | 50,614 |
| | Private trust funds..... | Dec. 31, 1905. | 1,400 | | 181 | 1,581 | 122 | 1,459 | |
| 7 | Cleveland, Ohio. | | 12,234,413 | 4,414,731 | 7,215,345 | 23,864,489 | 6,916,984 | 12,532,774 | 4,414,731 |
| | City government..... | Dec. 31, 1905. | 7,059,469 | 2,946,539 | 5,121,504 | 15,127,512 | 4,553,573 | 9,509,571 | 1,064,368 |
| | Schools..... | Dec. 31, 1905. | 2,649,053 | | 1,163,889 | 3,812,942 | 906,442 | 2,616,500 | 290,000 |
| | Library..... | Dec. 31, 1905. | 289,915 | 21,200 | 280,686 | 501,801 | 325,214 | 241,060 | 25,527 |
| | Sinking funds..... | Dec. 31, 1905. | 2,073,576 | 1,368,938 | 591,217 | 4,033,731 | 987,242 | 144,836 | 2,901,653 |
| | Public trust funds..... | Dec. 31, 1905. | 162,400 | | 58,049 | 220,449 | 66,459 | 20,807 | 133,183 |
| | Annexed territory..... | Dec. 31, 1905. | | 78,054 | | 78,054 | | | |
| 8 | Buffalo, N. Y. | | 15,363,568 | 3,676,681 | 2,047,870 | 21,088,119 | 406,070 | 17,005,368 | 3,676,681 |
| | City government..... | June 30, 1906. | 8,514,446 | 3,300,454 | 332,893 | 11,947,793 | 34,663 | 11,449,277 | 463,853 |
| | Library and museum..... | Dec. 31, 1905; June 30, 1906 | 106,723 | | 11,881 | 118,604 | 10,289 | 11,059 | 97,256 |
| | Buffalo Historical Society..... | Dec. 31, 1905. | 7,521 | 22 | 5,293 | 12,836 | 4,381 | | 8,455 |
| | Sinking funds..... | June 30, 1906. | 2,419,938 | 370,638 | 630,324 | 3,420,900 | 228,958 | 98,109 | 3,093,833 |
| | Public trust funds..... | June 30, 1906. | 82,980 | 5,567 | 144,516 | 113,179 | 106,600 | 13,284 | |
| | Private trust funds..... | June 30, 1906. | 4,431,960 | | 922,963 | 5,354,923 | 14,600 | 5,340,323 | |
| 9 | San Francisco, Cal. | | 13,489,705 | 37,068 | 5,348,605 | 18,875,408 | 6,691,635 | 12,146,675 | 37,068 |
| | City government..... | June 30, 1906. | 13,399,771 | 37,068 | 5,336,403 | 18,773,272 | 6,664,082 | 12,108,550 | 640 |
| | Sinking funds..... | June 30, 1906. | 7,000 | | 315 | 7,315 | 7,315 | | |
| | Public trust funds..... | June 30, 1906. | 82,934 | | 11,887 | 94,821 | 20,238 | 38,125 | 36,458 |

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.³ The aggregate of all payments and cash on hand at close of year exceeds the aggregate of cash on hand at beginning of year and all receipts during year by \$3,462, on account of an incomplete sinking fund report for Pittsburg, Pa.

GENERAL TABLES.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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. | | | | | | | | |
| | City government | Jan. 31, 1906 | \$11,238,149 | \$4,403,708 | \$4,206,011 | \$19,847,868 | \$4,075,745 | \$11,364,953 | \$4,403,708 |
| | Schools | Jan. 31, 1906 | 8,297,918 | 3,028,802 | 3,127,554 | 14,454,274 | 3,176,269 | 9,903,591 | 1,374,414 |
| | Library | Jan. 31, 1906 | 2,346,728 | | 833,282 | 3,180,010 | 484,045 | 1,395,473 | 1,300,492 |
| | Sinking funds | Jan. 31, 1906 | 196,125 | | 15,765 | 211,890 | 25,522 | 50,690 | 135,678 |
| | Public trust funds | Jan. 31, 1906 | 395,442 | 1,370,185 | 229,170 | \$1,994,797 | 384,197 | 14,014 | 1,593,124 |
| | Annexed territory | Jan. 31, 1906 | 1,936 | | 240 | | 991 | 1,185 | |
| | Annexed territory (schools). | Jan. 31, 1906 | | 4,229 | | 4,229 | 4,229 | | |
| | | | | 492 | | 492 | | | |
| 11 | Cincinnati, Ohio. | | | | | | | | |
| | City government | Dec. 31, 1905 | 10,473,785 | 5,065,629 | 3,373,785 | 18,913,199 | 3,331,643 | 10,515,811 | 5,065,745 |
| | Schools | Aug. 31, 1905 | 6,814,768 | 1,860,017 | 2,176,889 | 10,851,674 | 2,321,051 | 7,266,831 | 1,263,792 |
| | University | Dec. 31, 1905 | 1,077,157 | 51,052 | 243,888 | 1,372,097 | 12,796 | 1,347,710 | 11,591 |
| | Sinking funds | Dec. 31, 1905 | 143,088 | 7,402 | 22,609 | 173,099 | 17,137 | 51,075 | 104,887 |
| | Investment funds | Aug. 31, Dec. 31, 1905 | 2,242,902 | 762,077 | 844,862 | 3,849,841 | 834,153 | 31,514 | 2,984,174 |
| | Public trust funds | Dec. 31, 1905 | | 2,343,356 | | 2,343,356 | 33,750 | 1,681,350 | 628,256 |
| | Private trust funds | Aug. 31, Dec. 31, 1905 | 85,391 | 41,725 | 17,422 | 144,538 | 16,829 | 54,664 | 73,045 |
| | | Dec. 31, 1905 | 110,479 | | 68,115 | 178,594 | 95,927 | 82,667 | |
| 12 | Detroit, Mich. | | | | | | | | |
| | City government | June 30, 1906 | 7,262,939 | 1,078,531 | 2,437,590 | 10,779,060 | 2,287,916 | 7,412,876 | 1,078,268 |
| | Hurlburt fund | June 30, 1906 | 5,922,944 | 417,935 | 1,620,218 | 7,961,097 | 1,436,398 | 6,089,129 | 435,570 |
| | House of correction | Dec. 31, 1905 | 4,118 | | 720 | 4,838 | 822 | 4,016 | |
| | Waterworks | June 30, 1906 | 190,547 | 25,000 | 48,363 | 263,910 | 51,906 | 212,004 | |
| | Sinking funds | June 30, 1906 | 544,171 | 225,000 | 28,346 | 797,517 | 50,868 | 671,649 | 75,000 |
| | Public trust funds | June 30, 1906 | 586,871 | 378,724 | 718,021 | 1,683,616 | 698,176 | 423,619 | 561,821 |
| | Annexed territory | Aug. 31, 1905; June 30, 1906 | 14,288 | | 21,922 | 36,210 | 17,874 | 12,459 | 5,877 |
| | | June 30, 1906 | | 31,872 | | 31,872 | 31,872 | | |
| 13 | Milwaukee, Wis. | | | | | | | | |
| | City government | Dec. 31, 1905 | 8,112,439 | 1,044,354 | 825,091 | 9,981,884 | 723,050 | 8,238,163 | 1,020,671 |
| | Schools | Jan. 25, June 30, 1906 | 6,810,453 | 1,016,793 | 112,843 | 7,940,089 | 141,376 | 7,739,341 | 59,372 |
| | Library | Aug. 31, Sept. 30, 1905 | 1,048,949 | 11,614 | 586,196 | 1,646,759 | 477,419 | 445,340 | 724,000 |
| | Museum | Aug. 31, 1905 | 62,674 | 87 | 50,610 | 113,371 | 44,272 | 10,116 | 58,983 |
| | City service board | Dec. 31, 1905 | 30,334 | 84 | 15,403 | 45,821 | 13,539 | 2,670 | 29,612 |
| | Parks | Dec. 31, 1905 | 4,260 | | 540 | 4,800 | 504 | 296 | 4,000 |
| | Public trust funds | Mar. 9, 1906 | 88,770 | 12,496 | 15,394 | 116,660 | | 9,410 | 107,250 |
| | | Aug. 31, 1905; Apr. 30, 1906 | 66,999 | 3,280 | 44,105 | 114,384 | 45,940 | 30,930 | 37,454 |
| 14 | New Orleans, La. | | | | | | | | |
| | City government | Dec. 31, 1905 | 6,649,536 | 3,346,993 | 2,160,376 | 12,156,905 | 2,021,855 | 6,788,057 | 3,346,993 |
| | Schools | Dec. 31, 1905 | 2,288,618 | 2,996,968 | 652,287 | 5,937,873 | 646,960 | 5,282,808 | 8,105 |
| | Library | Dec. 31, 1905 | 652,630 | | | 652,630 | | 190,010 | 462,620 |
| | Courthouse commission | Dec. 31, 1905 | 14,044 | | | 5,608 | 3,245 | 4,987 | 11,420 |
| | Police commission | Dec. 31, 1905 | 2,127 | | | 17,037 | 19,164 | | |
| | Metropolitan police tax | Jan. 14, 1906 | 261,165 | | | 5,222 | 266,387 | 5,860 | 18,027 |
| | Fire department | Dec. 31, 1905 | 69 | | | 2,852 | 2,921 | | 242,500 |
| | Board of health | Dec. 31, 1905 | 307,321 | | | 2,785 | 310,106 | 9,996 | 290,000 |
| | Drainage board | Dec. 31, 1905 | 59,064 | | | 5,237 | 64,301 | 4,579 | 20,347 |
| | Alms house | Dec. 31, 1905 | 2,892,718 | 338,500 | 1,391,885 | 4,623,103 | 1,304,055 | 1,168,223 | 2,150,825 |
| | Parks | Dec. 31, 1905 | 11,277 | | | 727 | 12,004 | 1,029 | 8,500 |
| | Railroad commission | Sept. 5, Dec. 31, 1905 | 60,902 | | | 2,704 | 63,606 | 21,652 | 30,000 |
| | Public trust funds | Dec. 31, 1905 | 31,921 | | | 8,093 | 40,014 | 14 | 40,000 |
| | Cash in transit | Dec. 31, 1905 | 67,680 | 11,525 | 11,001 | 90,206 | 12,092 | 50,376 | 27,738 |
| | | | | | 54,938 | 54,938 | | 54,938 | |
| 15 | Washington, D. C. | | | | | | | | |
| | City government | June 30, 1906 | 12,925,394 | 2,550,432 | 581,024 | 16,056,850 | 558,058 | 12,948,360 | 2,550,432 |
| | Library | June 30, 1906 | 10,187,556 | 2,543,639 | 354,678 | 13,085,873 | 417,368 | 12,640,415 | 28,090 |
| | Militia | June 30, 1906 | 11,437 | | 3,957 | 15,394 | 10,768 | 4,626 | |
| | Recorder of deeds | June 30, 1906 | 66,035 | | 2,138 | 68,173 | 2,998 | 623 | 64,552 |
| | Register of wills | June 30, 1906 | 26,204 | 6,185 | 8,615 | 41,004 | 6,185 | 34,819 | |
| | Bridges | June 30, 1906 | 29,762 | 106 | 310 | 30,178 | 106 | 30,072 | |
| | Reform school for girls | June 30, 1906 | 401,287 | | 27,426 | 428,713 | 5,513 | | 423,200 |
| | Zoological park | June 30, 1906 | 17,740 | 502 | 665 | 18,907 | 502 | | 18,405 |
| | Interest account | June 30, 1906 | 102,568 | | 3,812 | 106,380 | 10,000 | | 96,380 |
| | Contingent account | June 30, 1906 | 430,203 | | 1,357 | 431,560 | 1,357 | | 430,203 |
| | Aqueduct | June 30, 1906 | | | 361 | 361 | | | |
| | Filtration plant | June 30, 1906 | 33,702 | | 2,246 | 35,948 | 401 | | 35,547 |
| | Incidental bond account | June 30, 1906 | 835,333 | | 102,266 | 937,599 | 29,599 | | 908,000 |
| | Sinking funds | June 30, 1906 | | | 764 | 764 | | | |
| | Public trust funds | June 30, 1906 | 548,366 | | 3,630 | 551,996 | 6,791 | | 545,205 |
| | Private trust funds | June 30, 1906 | 2,705 | | 884 | 3,589 | 739 | 2,000 | 850 |
| | | | 232,496 | | 67,915 | 300,411 | 64,606 | 235,805 | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | |
|----|--------------------|----------------------------|--------------|-------------|-----------|--------------|-------------|--------------|-------------|
| 16 | Newark, N. J. | | | | | | | | |
| | City government | Dec. 31, 1905 | \$13,901,313 | \$9,958,105 | \$910,619 | \$24,770,037 | \$1,134,937 | \$13,651,353 | \$9,983,747 |
| | Schools | Dec. 31, 1905 | 10,780,062 | 6,367,029 | 309,674 | 17,456,765 | 531,417 | 13,325,119 | 3,600,229 |
| | Library | Dec. 31, 1905 | 1,612,575 | | 437,545 | 2,050,120 | 27,053 | 426 | 2,022,641 |
| | District court | Dec. 31, 1905 | 63,793 | | 3,695 | 67,488 | 4,180 | 5,082 | 58,226 |
| | Criminal court | Dec. 31, 1905 | 5,749 | 14,520 | | 20,269 | | 20,269 | |
| | Sinking funds | Dec. 31, 1905 | 1,010 | | | 12,785 | | 12,785 | |
| | Public trust funds | Nov. 30, 1905 | 1,410,879 | 3,418,999 | 138,634 | 4,968,512 | 530,648 | 254,613 | 4,183,251 |
| | Annexed territory | Dec. 31, 1905; May 1, 1906 | 27,245 | 121,000 | 21,071 | 169,316 | 16,857 | 33,059 | 119,400 |
| | | May 1, 1906 | | 24,782 | | 24,782 | | | |
| 17 | Minneapolis, Minn. | | | | | | | | |
| | City government | Dec. 31, 1905 | 5,498,818 | 231,121 | 567,862 | 6,297,801 | 549,950 | 5,516,730 | 231,121 |
| | Sinking funds | Dec. 31, 1905 | 5,344,734 | 181,121 | 560,100 | 6,085,955 | 548,498 | 5,487,457 | 50,000 |
| | | | 154,084 | 50,000 | 7,762 | 211,846 | 1,452 | 29,273 | 181,121 |

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.³ The aggregate of all payments and cash on hand at close of year exceeds the aggregate of cash on hand at beginning of year and all receipts during year by \$3,462, on account of an incomplete sinking fund report for Pittsburg, Pa.

STATISTICS OF CITIES.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 |
| 18 | Jersey City, N. J. | | | | | | | | |
| | City government | Nov. 30, 1905 | 7,209,800 | \$1,493,575 | \$1,336,235 | \$10,039,610 | \$1,138,108 | \$7,347,901 | \$1,553,601 |
| | Library | Nov. 30, 1905 | 7,059,134 | 637,861 | 1,212,203 | 8,909,198 | 850,500 | 7,202,984 | 855,714 |
| | Sinking funds | Nov. 30, 1905 | 29,853 | | 9,052 | 38,905 | 7,067 | 1,738 | 30,100 |
| | Public trust funds | Nov. 30, 1905 | 89,949 | 855,714 | 56,184 | 1,001,847 | 236,251 | 123,406 | 642,190 |
| | | Nov. 30, 1905 | 30,864 | | 58,796 | 89,660 | 44,290 | 19,773 | 25,597 |
| 19 | Louisville, Ky. | | | | | | | | |
| | City government | Aug. 31, 1905 | 5,745,181 | 1,113,118 | 808,999 | 7,667,298 | 632,872 | 5,924,851 | 1,109,575 |
| | Schools | June 30, 1905 | 2,294,930 | 876,485 | 253,414 | 3,424,829 | 154,723 | 3,203,356 | 66,750 |
| | Library | Aug. 31, 1905 | 660,149 | | 117,345 | 777,494 | 140,594 | 197,664 | 439,236 |
| | Special assessment funds | Aug. 31, 1905 | 62,332 | | 7,206 | 69,538 | 1,366 | 28,535 | 39,637 |
| | House of refuge | Aug. 31, 1905 | 240,766 | | | 240,766 | | 240,766 | |
| | Board of children's guardians | Aug. 31, 1905 | 67,909 | | 12,826 | 80,735 | 8,141 | 12,315 | 60,279 |
| | Parks | Aug. 31, 1905 | 3,571 | | 5,157 | 8,728 | 1,478 | 4,067 | 3,183 |
| | Waterworks | Nov. 30, 1905 | 216,118 | | | 216,118 | | 14,572 | 201,546 |
| | Sinking funds | Dec. 31, 1905 | 1,629,423 | 40,893 | 2,223 | 1,672,539 | | 1,664,549 | 7,990 |
| | Investment funds | Dec. 31, 1905 | 560,393 | 19,240 | 396,830 | 976,463 | 323,795 | 376,575 | 276,093 |
| | Public trust funds | Aug. 31, Nov. 30, 1905 | 250 | 176,500 | | 176,750 | | 176,750 | |
| | | July 31, Aug. 31, 1905 | 9,340 | | 13,998 | 23,338 | 2,775 | 5,702 | 14,861 |
| 20 | Indianapolis, Ind. | | | | | | | | |
| | City government | Dec. 31, 1905 | 4,116,877 | 1,329 | 666,211 | 4,784,417 | 778,127 | 4,004,961 | 1,329 |
| | Schools | June 30, 1905 | 2,185,693 | 1,320 | 432,683 | 2,619,696 | 479,764 | 2,139,932 | |
| | Library | June 30, 1905 | 1,131,767 | | 107,710 | 1,239,477 | 258,027 | 981,441 | 9 |
| | Special assessment improvement funds | June 30, 1905 | 56,241 | 9 | 21,681 | 77,931 | 19,058 | 58,873 | |
| | Sinking funds | Dec. 31, 1905 | 660,149 | | 77,815 | 737,964 | | 737,964 | |
| | Public trust funds | Dec. 31, 1905 | 27,493 | | 4,533 | 32,026 | 2,691 | 29,335 | |
| | | June 30, Dec. 31, 1905 | 55,534 | | 21,789 | 77,323 | 18,587 | 57,416 | 1,320 |
| 21 | Providence, R. I. | | | | | | | | |
| | City government | Sept. 30, 1905 | 5,687,861 | 3,128,908 | 785,875 | 9,602,644 | 686,276 | 5,787,460 | 3,128,908 |
| | Sinking funds | Sept. 30, 1905 | 4,935,532 | 1,716,639 | 259,265 | 6,911,436 | 237,499 | 5,214,546 | 1,450,391 |
| | Public trust funds | Sept. 30, 1905 | 518,581 | 1,227,600 | 458,058 | 2,204,239 | 364,908 | 483,185 | 1,356,146 |
| | | Sept. 30, Dec. 15, 1905; Jan. 1, 1906 | 233,748 | 184,669 | 68,552 | 486,969 | 83,869 | 89,729 | 313,371 |
| 22 | St. Paul, Minn. | | | | | | | | |
| | City government | Dec. 31, 1905 | 5,177,828 | 143,759 | 542,766 | 5,865,353 | 484,984 | 5,236,610 | 143,759 |
| | Sinking funds | Dec. 31, 1905 | 5,128,552 | 79,805 | 514,778 | 5,723,135 | 480,872 | 5,166,543 | 75,720 |
| | Public trust funds | Dec. 31, 1905 | 24,283 | 63,954 | 28,753 | 116,990 | 4,112 | 44,839 | 68,039 |
| | | Dec. 31, 1905 | 24,993 | | 235 | 25,228 | | 25,228 | |
| 23 | Rochester, N. Y. | | | | | | | | |
| | City government | Dec. 31, 1905 | 8,623,753 | 302,089 | 1,830,319 | 10,756,161 | 2,195,282 | 8,258,700 | 302,089 |
| | Fiscal agents | Dec. 31, 1905 | 7,787,439 | 191,633 | 1,027,984 | 9,007,056 | 820,808 | 8,076,512 | 109,736 |
| | Town audits | Sept. 30, 1905 | 624,192 | | | 624,192 | | 624,192 | |
| | Cemetery fund | Dec. 31, 1905 | 108,560 | | | 108,560 | | 52,096 | 50,464 |
| | Sinking funds | Dec. 31, 1905 | 56,095 | | 59,230 | 115,325 | 76,871 | 34,678 | 3,776 |
| | Investment funds | Dec. 31, 1905 | | 108,641 | 50,000 | 158,641 | 130,813 | 27,828 | 117,144 |
| | Public trust funds | Dec. 2, 1905 | 47,467 | 1,815 | 172,744 | 222,026 | 155,430 | 51,627 | 14,999 |
| 24 | Kansas City, Mo. | | | | | | | | |
| | City government | Apr. 16, 1906 | 8,195,893 | 397,121 | 1,809,302 | 10,402,316 | 2,243,153 | 7,762,042 | 397,121 |
| | Special tax department | Apr. 16, 1906 | 4,475,904 | 351,688 | 1,392,641 | 6,220,233 | 1,639,580 | 4,547,048 | 33,605 |
| | Schools | Apr. 16, 1906 | 1,363,346 | | | 1,363,346 | | 1,323,301 | 39,955 |
| | Parks | June 30, 1906 | 1,389,077 | 11,967 | 233,004 | 1,634,048 | 259,267 | 1,374,781 | |
| | Sinking funds | Apr. 16, 1906 | 402,792 | 33,466 | 24,275 | 460,533 | 23,336 | 128,198 | 308,999 |
| | | Apr. 16, June 30, 1906 | 564,774 | | 159,382 | 724,156 | 320,970 | 388,624 | 14,562 |
| 25 | Toledo, Ohio | | | | | | | | |
| | City government | Dec. 31, 1905 | 3,286,533 | 1,479,232 | 1,374,830 | 6,140,595 | 905,333 | 3,756,030 | 1,479,232 |
| | Schools | Aug. 31, 1905 | 2,269,954 | 761,013 | 900,806 | 3,991,773 | 522,653 | 2,898,778 | 570,342 |
| | Sinking funds | Dec. 31, 1905 | 490,975 | 62,041 | 350,064 | 903,080 | 299,905 | 603,175 | |
| | Investment funds | Dec. 31, 1905 | 506,085 | 591,597 | 57,598 | 1,155,280 | 73,383 | 244,878 | 837,019 |
| | Public trust funds | Dec. 31, 1905 | | 2,940 | | 2,940 | | 2,940 | |
| | | Dec. 31, 1905 | 19,519 | 61,641 | 6,362 | 87,522 | 9,392 | 6,259 | 71,871 |
| 26 | Denver, Colo. | | | | | | | | |
| | City government | Dec. 31, 1905 | 6,956,044 | 1,506,907 | 1,526,858 | 9,989,809 | 892,167 | 7,489,040 | 1,608,602 |
| | Schools | Dec. 31, 1905 | 4,421,805 | 942,779 | 939,495 | 6,304,079 | 543,773 | 5,728,659 | 26,647 |
| | Library building funds | Dec. 31, 1905 | 1,151,643 | | 137,713 | 1,289,356 | 100,694 | 14,287 | 1,174,375 |
| | County | Dec. 31, 1905 | 467,679 | 502,477 | 155,075 | 50,000 | | 799,008 | 50,000 |
| | Treasurer's fee funds | Dec. 31, 1905 | 36,714 | 15,189 | 770 | 1,125,231 | | 33,282 | 326,223 |
| | Sinking funds | Dec. 31, 1905 | 722,770 | | 208,705 | 52,673 | | 781,219 | 19,391 |
| | Public trust funds | Dec. 31, 1905 | 2,927 | 110 | 22,973 | 931,475 | 150,214 | 14,086 | 11,924 |
| | Private trust funds | Dec. 31, 1905 | 152,506 | 46,352 | 12,127 | 210,985 | 92,486 | 118,499 | |
| 27 | Allegheny, Pa. | | | | | | | | |
| | City government | Feb. 28, 1906 | 4,085,080 | 391,490 | 982,234 | 5,458,804 | 741,428 | 4,326,496 | 390,880 |
| | Schools | June 1, 1906 | 2,744,327 | 389,990 | 523,962 | 3,658,279 | 221,428 | 3,435,351 | 1,500 |
| | Sinking funds | Feb. 28, 1906 | 966,753 | 1,500 | 302,753 | 1,271,006 | 359,554 | 886,452 | 25,000 |
| | | | 374,000 | | 155,519 | 529,519 | 160,446 | 4,693 | 364,380 |
| 28 | Columbus, Ohio | | | | | | | | |
| | City government | Dec. 31, 1905 | 4,180,490 | 4,831,900 | 800,504 | 9,812,894 | 496,750 | 4,484,244 | 4,831,900 |
| | Schools | Aug. 31, 1905 | 1,883,543 | 2,322,023 | 487,169 | 4,692,735 | 165,658 | 2,101,348 | 2,425,729 |
| | Library | Dec. 31, 1905 | 933,658 | 39,308 | 161,291 | 1,134,257 | 89,352 | 1,044,905 | |
| | Sinking funds | Dec. 31, 1905 | 78,230 | | 49,614 | 127,844 | | | |
| | Public trust funds | Aug. 31, Dec. 31, 1905 | 1,241,355 | 2,470,065 | 93,128 | 3,804,548 | 110,296 | 1,298,566 | 2,395,686 |
| | Private trust funds | Dec. 31, 1905 | 7,892 | 504 | 2,465 | 10,861 | 3,600 | 3,613 | 3,646 |
| | Cash in transit | Dec. 31, 1905 | 35,812 | | | 35,812 | | 35,812 | |
| | | | | | 6,837 | 6,837 | | | 6,837 |
| 29 | Worcester, Mass. | | | | | | | | |
| | City government | Nov. 30, 1905 | 4,316,874 | 4,947,459 | 867,360 | 10,131,693 | 1,006,135 | 4,178,099 | 4,947,459 |
| | Sinking funds | Nov. 30, 1905 | 3,844,635 | 2,583,671 | 453,598 | 6,861,904 | 296,716 | 4,132,547 | 2,432,641 |
| | Public trust funds | Nov. 30, 1905 | 256,549 | 2,362,312 | 396,229 | 3,015,090 | 487,446 | 12,826 | 2,514,818 |
| | Private trust funds | Nov. 30, 1905 | 213,922 | 21,476 | 16,673 | 252,071 | 221,455 | 30,616 | |
| | | Aug. 31, 1905 | 1,768 | | 860 | 2,628 | 518 | 2,110 | |

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.

GENERAL TABLES.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 |
| 30 | Los Angeles, Cal. | | | | | | | | |
| | City government | Nov. 30, 1905. | \$6,605,712 | \$234,949 | \$4,342,646 | \$11,183,307 | \$2,465,301 | \$7,662,887 | \$1,055,119 |
| | Schools | June 30, 1906. | 5,635,386 | 234,949 | 3,485,041 | 9,355,376 | 2,358,488 | 6,966,434 | 30,454 |
| | Public trust funds | Nov. 30, 1905. | 962,753 | | 851,455 | 1,814,208 | 101,372 | 690,251 | 1,022,585 |
| | | | 7,573 | | 6,150 | 13,723 | 5,441 | 6,202 | 2,080 |
| 31 | Memphis, Tenn. | | | | | | | | |
| | City government | Dec. 31, 1905. | 2,353,959 | 307,688 | 672,334 | 3,333,981 | 590,740 | 2,375,553 | 367,688 |
| | Schools | June 30, 1906. | 1,390,285 | 249,544 | 299,559 | 1,939,388 | 217,838 | 1,714,586 | 6,964 |
| | Library | Dec. 31, 1905. | 393,518 | 1,180 | 41,537 | 436,235 | | 277,735 | 158,500 |
| | Parks | Dec. 31, 1905. | 11,781 | | 17,354 | 29,135 | 6,350 | 22,785 | |
| | Waterworks | Dec. 31, 1905. | 61,549 | | 39,324 | 100,873 | | 1,529 | 99,344 |
| | Sinking funds | June 30, 1905. | 396,983 | 50,000 | 50,843 | 497,826 | 106,843 | 351,953 | 38,030 |
| | Public trust funds | June 30, Dec. 31, 1905. | 99,843 | 6,964 | 223,717 | 330,524 | 259,709 | 6,965 | 63,850 |
| 32 | Omaha, Nebr. | | | | | | | | |
| | City government | Dec. 31, 1905. | 2,531,673 | 559,429 | 742,311 | 3,833,413 | 807,934 | 2,455,729 | 569,750 |
| | Schools | June 30, 1906. | 1,911,849 | 518,429 | 647,879 | 3,078,157 | 649,495 | 2,428,662 | |
| | Sinking funds | June 30, 1906. | 609,914 | 41,000 | 40,190 | 691,104 | 149,477 | 26,239 | 515,858 |
| | Investment funds | June 30, 1906. | 8,755 | | 46,384 | 55,139 | 4,194 | | 50,945 |
| | Public trust funds | Dec. 31, 1905. | 1,155 | | 6,076 | 2,659 | 2,109 | 828 | 3,417 |
| 33 | New Haven, Conn. | | | | | | | | |
| | City government | Dec. 31, 1905. | 2,911,968 | 741,576 | 295,437 | 3,948,981 | 248,762 | 2,950,057 | 741,162 |
| | Schools | July 15, Dec. 31, 1905. | 2,153,153 | 715,965 | 221,455 | 3,090,573 | 220,887 | 2,847,323 | 22,363 |
| | Library | Dec. 31, 1905. | 476,054 | 1,087 | 48,550 | 525,691 | 499 | 22,655 | 502,537 |
| | Clerk of court fees funds | Dec. 31, 1905. | 23,655 | | 442 | 24,097 | 209 | 668 | 23,220 |
| | Parks | Dec. 31, 1905. | 8,260 | 11,253 | 474 | 19,987 | 2,033 | 17,954 | |
| | Sinking funds | Dec. 31, 1905. | 26,591 | | 1,060 | 27,651 | 1,258 | 3,393 | 23,000 |
| | Public trust funds | Dec. 31, 1905. | 174,024 | | 254 | 174,278 | 628 | 4,523 | 169,127 |
| | | | 50,231 | 13,271 | 23,202 | 86,704 | 23,248 | 62,541 | 915 |
| 34 | Syracuse, N. Y. | | | | | | | | |
| | City government | Dec. 31, 1905. | 4,980,345 | 112,772 | 418,748 | 5,511,865 | 423,618 | 4,975,475 | 112,772 |
| | Schools | Dec. 31, 1905. | 4,823,745 | 91,772 | 389,333 | 5,304,850 | 355,156 | 4,929,694 | 20,000 |
| | Library | Dec. 31, 1905. | 281 | | 20 | 301 | 13 | 288 | |
| | Overseer of the poor | Dec. 31, 1905. | 45,801 | | | 45,801 | 479 | 19,132 | 26,100 |
| | Sinking funds | Dec. 31, 1905. | 85,559 | | 9,527 | 95,086 | 30,509 | 148 | 64,429 |
| | Public trust funds | Aug. 4, Dec. 31, 1905. | 24,959 | 21,000 | 19,868 | 65,827 | 37,461 | 26,213 | 2,153 |
| 35 | Scranton, Pa. | | | | | | | | |
| | City government | Apr. 2, 1906. | 1,881,574 | 13,919 | 453,111 | 2,348,604 | 387,019 | 1,947,666 | 13,919 |
| | Schools | June 30, 1906. | 1,000,262 | 13,919 | 225,268 | 1,239,449 | 109,441 | 1,129,908 | |
| | Poor district | Dec. 31, 1905. | 526,499 | | | 526,499 | 14,467 | 512,032 | |
| | Sinking funds | Apr. 2, June 30, 1906. | 206,292 | | | 265,404 | 127,514 | 137,890 | |
| | | | 148,521 | | 168,731 | 317,252 | 135,497 | 167,836 | 13,919 |
| 36 | St. Joseph, Mo. | | | | | | | | |
| | City government | Apr. 16, 1906. | 1,463,292 | 165,708 | 333,677 | 1,962,677 | 582,243 | 1,214,797 | 165,637 |
| | Schools | June 30, 1906. | 959,355 | 135,070 | 208,478 | 1,302,903 | 393,518 | 909,385 | |
| | Library | Apr. 30, 1906. | 278,374 | 30,638 | 39,043 | 348,055 | 44,346 | 302,516 | 1,198 |
| | Police | Apr. 16, 1906. | 755 | | 570 | 1,325 | 288 | 1,037 | |
| | Sinking funds | Apr. 16, June 30, 1906. | 69,620 | | 131 | 69,751 | 1 | | 69,750 |
| | Public trust funds | Dec. 31, 1905. | 151,700 | | 84,155 | 235,855 | 142,761 | 766 | 92,328 |
| | | | 3,488 | | 1,300 | 4,788 | 1,329 | 1,093 | 2,366 |
| 37 | Paterson, N. J. | | | | | | | | |
| | City government | Mar. 20, 1906. | 3,521,893 | 1,079,590 | 423,406 | 5,024,889 | 448,271 | 3,495,953 | 1,080,665 |
| | Manual training school | Mar. 20, 1906. | 3,365,686 | 599,590 | 25,775 | 3,990,951 | 100,074 | 3,410,876 | 480,001 |
| | Library | Jan. 31, 1906. | 3,081 | | 832 | 3,913 | 913 | 1,500 | 1,500 |
| | Parks | Mar. 20, 1906. | 57,005 | | 4,813 | 61,818 | 24,172 | 18,646 | 19,000 |
| | Sinking funds | Mar. 20, 1906. | 25,413 | | 41 | 25,454 | 156 | 298 | 25,000 |
| | Public trust funds | Mar. 20, 1906. | 70,500 | 480,000 | 386,943 | 937,443 | 322,956 | 59,747 | 554,740 |
| | | | 308 | | 5,002 | 5,310 | | 4,886 | 424 |
| 38 | Fall River, Mass. | | | | | | | | |
| | City government | Dec. 31, 1905. | 3,300,683 | 1,186,389 | 355,022 | 4,842,994 | 507,982 | 3,151,705 | 1,183,307 |
| | Sinking funds | Dec. 31, 1905. | 3,076,982 | 556,888 | 90,722 | 3,694,592 | 133,246 | 2,931,845 | 629,501 |
| | Public trust funds | Dec. 31, 1905. | 221,159 | 623,000 | 293,863 | 1,138,022 | 373,435 | 216,292 | 548,295 |
| | | | 2,542 | 6,501 | 1,337 | 10,380 | 1,301 | 3,568 | 5,511 |
| 39 | Portland, Oreg. | | | | | | | | |
| | City government | Dec. 31, 1905. | 3,260,796 | 7,092 | 861,245 | 4,129,133 | 631,545 | 3,490,496 | 7,092 |
| | Schools | Dec. 22, 1905. | 2,404,151 | | 589,262 | 2,993,413 | 424,194 | 2,569,127 | 7,092 |
| | Port of Portland | Sept. 30, 1905. | 640,095 | 7,092 | 39,010 | 686,197 | 4,324 | 681,873 | |
| | Sinking funds | Dec. 31, 1905. | 180,903 | | 51,287 | 232,190 | 21,435 | 210,755 | |
| | Public trust funds | Dec. 31, 1905. | 31,769 | | 181,002 | 212,771 | 179,824 | 32,947 | |
| | | | 3,878 | | 684 | 4,562 | 1,768 | 2,794 | |
| 40 | Atlanta, Ga. | | | | | | | | |
| | City government | Dec. 31, 1905. | 1,805,305 | 242,788 | 321,559 | 2,369,652 | 294,678 | 1,832,186 | 242,788 |
| | Schools | Dec. 31, 1905. | 1,784,920 | 148,788 | 320,588 | 2,254,296 | 286,793 | 1,831,041 | 136,462 |
| | Library | Dec. 31, 1905. | 20,385 | | 26 | 20,411 | 7,266 | 1,145 | 12,000 |
| | Sinking funds | Dec. 31, 1905. | | 94,000 | 945 | 94,945 | 619 | | 94,326 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | |
|----|--------------------|-------------------------|-------------|-----------|-------------|-------------|-------------|-------------|-----------|
| 41 | Seattle, Wash. | | | | | | | | |
| | City government | Dec. 31, 1905. | \$6,311,263 | \$80 | \$1,536,670 | \$7,848,013 | \$1,097,104 | \$6,750,829 | \$80 |
| | Schools | June 30, 1906. | 5,382,511 | | 1,228,154 | 6,610,665 | 834,956 | 5,775,629 | |
| | Investment funds | Dec. 31, 1905. | 928,752 | | 308,516 | 1,237,268 | 262,148 | 975,120 | |
| | | | | | | 80 | | 80 | |
| 42 | Dayton, Ohio. | | | | | | | | |
| | City government | Dec. 31, 1905. | 2,540,029 | 1,002,557 | 582,311 | 4,124,897 | 561,944 | 2,560,482 | 1,002,471 |
| | Schools | Aug. 31, 1905. | 1,255,922 | 895,505 | 210,593 | 2,362,020 | 270,051 | 1,990,389 | 101,580 |
| | Library and museum | Aug. 31, 1905. | 370,268 | | 311,903 | 682,171 | 257,474 | 424,697 | |
| | Sinking funds | Aug. 31, 1905. | 24,922 | | 315 | 25,237 | 5,527 | 19,710 | |
| | Public trust funds | Aug. 31, Dec. 31, 1905. | 882,611 | 101,580 | 57,382 | 1,041,573 | 25,768 | 125,416 | 890,389 |
| | | | 6,306 | 5,472 | 2,118 | 13,896 | 3,124 | 270 | 10,502 |

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.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 |
| 43 | Albany, N. Y. | | | | | | | | |
| | City government | Dec. 31, 1905. | \$2,657,011 | \$541,202 | \$406,309 | \$3,604,522 | \$410,053 | \$2,653,267 | \$541,202 |
| | Sinking funds | Dec. 31, 1905. | 2,644,899 | 252,822 | 211,616 | 3,109,337 | 286,917 | 2,606,040 | 216,380 |
| | Investment funds | Dec. 31, 1905. | | 288,380 | 124,724 | 413,104 | 58,709 | 36,466 | 317,929 |
| | Public trust funds | Dec. 31, 1905. | 12,112 | | 69,969 | 82,081 | 64,427 | 10,761 | 6,893 |
| 44 | Grand Rapids, Mich. | | | | | | | | |
| | City government | Mar. 31, 1906. | 2,188,655 | 837,320 | 556,363 | 3,582,338 | 583,933 | 2,140,404 | 858,001 |
| | Schools | June 30, 1906. | 1,609,913 | 651,510 | 375,648 | 2,637,071 | 380,918 | 2,047,454 | 208,699 |
| | Sinking funds | Mar. 31, 1906. | 573,229 | 4,050 | 131,555 | 708,834 | 163,898 | 76,339 | 468,597 |
| | Public trust funds | Mar. 31, 1906. | 5,613 | 181,760 | 21,695 | 203,455 | 13,551 | 12,024 | 178,380 |
| | | | | | 27,465 | 32,978 | 26,066 | 4,587 | 2,325 |
| 45 | Cambridge, Mass. | | | | | | | | |
| | City government | Nov. 30, 1905. | 4,180,323 | 750,191 | 177,984 | 5,108,498 | 255,471 | 4,102,836 | 750,191 |
| | Sinking funds | Nov. 30, 1905. | 3,987,424 | 329,220 | 166,708 | 4,483,352 | 186,946 | 3,869,411 | 426,995 |
| | Public trust funds | Nov. 30, 1905. | 190,052 | 416,225 | 2,413 | 608,680 | 60,430 | 229,769 | 318,491 |
| | | | 2,847 | 4,746 | 8,863 | 16,456 | 8,095 | 3,656 | 4,705 |
| 46 | Lowell, Mass. | | | | | | | | |
| | City government | Dec. 31, 1905. | 3,786,664 | 77,920 | 401,984 | 4,266,558 | 264,783 | 3,923,865 | 77,920 |
| | Library | Dec. 31, 1905. | 3,649,725 | 76,414 | 392,189 | 4,118,328 | 255,335 | 3,837,383 | 25,610 |
| | Sinking funds | Dec. 31, 1905. | 15,379 | | 2 | 15,381 | | 2,381 | 13,000 |
| | Public trust funds | Dec. 31, 1905. | 112,772 | | 9,793 | 122,565 | 9,448 | 75,967 | 37,150 |
| | | | 8,788 | 1,506 | | 10,294 | | 8,134 | 2,160 |
| 47 | Hartford, Conn. | | | | | | | | |
| | City government | Mar. 31, 1906. | 2,935,417 | 1,240,866 | 1,229,646 | 5,405,929 | 693,235 | 3,587,283 | 1,125,411 |
| | Schools | June 1 to 19, 1906. | 1,146,066 | 1,103,698 | 439,287 | 2,689,051 | 34,864 | 2,625,513 | 28,674 |
| | High school committee | Mar. 31, 1906. | 642,771 | 7,721 | 81,115 | 731,607 | 39,821 | 540,426 | 151,960 |
| | Bridge commission | Aug. 31, 1905. | 88,493 | 486 | 2,258 | 91,237 | 3,516 | 7,922 | 79,799 |
| | Parks | Mar. 31, 1906. | 726,548 | | 147,503 | 874,051 | 222,039 | 42,582 | 609,430 |
| | Waterworks | Feb. 28, 1906. | 51,148 | 552 | 18,263 | 69,963 | 21,255 | 2,208 | 46,500 |
| | Sinking funds | Feb., Mar., June, 1906. | 145,839 | 127,000 | 55,512 | 328,351 | 62,797 | 241,322 | 24,232 |
| | Public trust funds | Mar. 31, 1906. | 110,383 | | 428,077 | 538,460 | 242,545 | 118,856 | 177,059 |
| | | | 24,169 | 1,409 | 57,631 | 83,209 | 66,398 | 8,454 | 8,357 |
| 48 | Reading, Pa. | | | | | | | | |
| | City government | Apr. 3, 1906. | 1,164,675 | 104,002 | 402,635 | 1,671,312 | 302,817 | 1,264,493 | 104,002 |
| | Schools | Feb. 21, 1906. | 737,893 | 77,299 | 208,443 | 1,023,635 | 150,109 | 847,323 | 26,203 |
| | Sinking funds | Apr. 3, 1906. | 377,626 | 26,703 | 43,643 | 447,972 | 31,381 | 416,591 | |
| | Private trust funds | Feb. 21, 1906. | 49,056 | | 150,549 | 199,605 | 121,327 | 479 | 77,799 |
| | | | 100 | | | 100 | | 100 | |
| 49 | Richmond, Va. | | | | | | | | |
| | City government | Jan. 31, 1906. | 2,670,865 | 1,517,407 | 362,704 | 4,550,976 | 559,184 | 2,474,385 | 1,517,407 |
| | Schools | Dec. 31, 1905. | 1,671,215 | 1,222,018 | 40,099 | 2,933,332 | 210,387 | 2,422,218 | 300,727 |
| | Sinking funds | Jan. 31, 1906. | 208,824 | 1,149 | 329 | 210,402 | 2,329 | 41,611 | 166,462 |
| | Public trust funds | Nov. 14, 1906. | 790,676 | 294,060 | 322,176 | 1,406,812 | 346,268 | 10,556 | 1,049,988 |
| | | | 150 | 180 | 100 | 430 | 200 | | 230 |
| 50 | Nashville, Tenn. | | | | | | | | |
| | City government | Dec. 31, 1905. | 1,306,487 | 116,235 | 414,030 | 1,836,752 | 351,469 | 1,369,048 | 116,235 |
| | Library | Dec. 31, 1905. | 1,094,999 | 116,235 | 413,767 | 1,625,001 | 256,559 | 1,368,442 | |
| | Sinking funds | Dec. 31, 1905. | 11,088 | | 263 | 11,351 | 745 | 606 | 10,000 |
| | | | 200,400 | | | 200,400 | 94,165 | | 106,235 |
| 51 | Trenton, N. J. | | | | | | | | |
| | City government | Feb. 28, 1906 | 2,289,143 | 680,970 | 577,372 | 3,547,485 | 591,388 | 2,259,822 | 696,275 |
| | Schools | June 30, 1906 | 1,348,302 | 562,253 | 175,341 | 2,085,896 | 29,973 | 1,957,151 | 98,772 |
| | School of industrial arts | June 30, 1906 | 300,342 | | 11,951 | 312,293 | 31,061 | 122,133 | 159,099 |
| | Library | Feb. 28, 1906 | 10,704 | | 11 | 10,715 | 63 | 6,352 | 4,300 |
| | Board of health | Feb. 28, 1906 | 19,049 | | 9,989 | 29,038 | 10,019 | 1,441 | 17,678 |
| | Waterworks | Jan. 31, 1906 | 9,922 | | 611 | 10,533 | 173 | 4,360 | 6,000 |
| | Sinking funds | Feb. 28, 1906 | 173,371 | 43,017 | 14,857 | 231,245 | 24,960 | 150,520 | 55,765 |
| | Public trust funds | Feb. 28, 1906 | 426,488 | 74,372 | 351,830 | 852,690 | 487,707 | 10,222 | 354,761 |
| | | Feb. 28, June 15, 30, 1906 | 965 | 1,328 | 12,782 | 15,075 | 7,432 | 7,643 | |
| 52 | Wilmington, Del. | | | | | | | | |
| | City government | June 30, 1906. | 1,166,340 | 482,077 | 207,522 | 1,855,939 | 78,511 | 1,365,679 | 411,749 |
| | Schools | June 30, 1906. | 381,035 | 481,845 | 34,620 | 897,500 | 51,398 | 845,870 | 232 |
| | Board of health | Dec. 31, 1905 | 241,299 | | 19,876 | 261,175 | 552 | 58,324 | 202,299 |
| | Public improvement funds | Jan. 31, 1906 | 974 | | 960 | 1,934 | 770 | 164 | 1,000 |
| | Parks | Dec. 31, 1905 | 202,015 | | 8,927 | 210,942 | 11,097 | 46,784 | 153,061 |
| | Waterworks | Dec. 31, 1905 | 22,986 | | 8,693 | 31,679 | 14,650 | 2,029 | 15,000 |
| | Sinking funds | Dec. 31, 1905 | 277,881 | | 134,395 | 412,276 | | 412,276 | |
| | Public trust funds | June 30, 1906 | 40,150 | | 51 | 40,201 | 44 | | 40,157 |
| | | | | 232 | | 232 | | 232 | |
| 53 | Camden, N. J. | | | | | | | | |
| | City government | June 30, 1906 | 1,851,991 | 419,913 | 180,508 | 2,452,412 | 232,088 | 1,800,411 | 419,913 |
| | Schools | June 30, 1906 | 1,304,731 | 357,713 | 52,327 | 1,714,771 | 87,438 | 1,570,133 | 57,200 |
| | Library | June 30, 1906 | 462,666 | 5,000 | 9,471 | 467,137 | 27,544 | 216,430 | 223,163 |
| | Board of health | June 30, 1906 | 27,525 | | 7,512 | 35,037 | 22,004 | 1,033 | 12,000 |
| | Parks | June 30, 1906 | 13,617 | | 492 | 14,109 | 320 | 6,789 | 7,000 |
| | Sinking funds | June 30, 1906 | 22,511 | | 82 | 22,593 | 16,093 | | 6,500 |
| | Public trust funds | June 30, 1906 | 28,377 | 57,200 | 109,677 | 195,254 | 78,047 | 3,157 | 114,050 |
| | | | 2,564 | | 947 | 3,511 | 642 | 2,869 | |
| 54 | Bridgeport, Conn. | | | | | | | | |
| | City government | Mar. 31, 1906 | 1,216,117 | 352,896 | 126,600 | 1,695,613 | 137,047 | 1,199,327 | 359,239 |
| | Schools | June 30, 1906 | 969,526 | 293,798 | 122,542 | 1,385,866 | 133,387 | 1,193,381 | 59,098 |
| | Library | May 31, 1906 | 241,364 | | | 241,364 | | | 241,364 |
| | Sinking funds | Mar. 31, 1906 | 5,077 | | 1,831 | 6,908 | 1,128 | 5,780 | |
| | Public trust funds | Mar. 31, 1906 | 100 | 59,000 | 2,227 | 61,327 | 2,532 | 68 | 58,727 |
| | | | 50 | 98 | | 148 | | 98 | 50 |
| 55 | Lynn, Mass. | | | | | | | | |
| | City government | Dec. 19, 1905. | 2,741,511 | 1,782,388 | 500,604 | 5,024,503 | 562,442 | 2,679,673 | 1,782,388 |
| | Sinking funds | Dec. 19, 1905. | 1,878,216 | 1,054,419 | 177,777 | 3,110,412 | 146,742 | 2,234,996 | 728,674 |
| | Public trust funds | Dec. 19, 1905. | 862,895 | 722,500 | 157,828 | 1,743,223 | 260,229 | 429,680 | 1,053,314 |
| | | | 400 | 5,469 | 164,999 | 170,868 | 155,471 | 14,997 | 400 |

¹ Exclusives 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.

GENERAL TABLES.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

(For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.)

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 |
| 56 | Troy, N. Y. | | \$2,486,949 | \$93,112 | \$222,908 | \$2,802,969 | \$64,551 | \$2,645,306 | \$93,112 |
| | City government | Dec. 31, 1905. | 2,330,119 | 92,216 | 118,332 | 2,540,667 | 20,129 | 2,519,542 | 896 |
| | Schools | July 31, 1905. | 67,981 | | 3,412 | 71,393 | 419 | 70,974 | |
| | Account with county | Dec. 1, 1905. | 79,677 | | | 79,677 | | 42,958 | 36,719 |
| | Sinking funds | Dec. 31, 1905. | | 896 | 85,267 | 86,163 | 32,328 | 338 | 53,497 |
| | Public trust funds | Dec. 31, 1905. | 6,339 | | 9,422 | 15,761 | 3,385 | 10,376 | 2,000 |
| | Private trust funds | Dec. 31, 1905. | 2,833 | | 6,475 | 9,308 | 8,290 | 1,018 | |
| 57 | Des Moines, Iowa | | 1,400,386 | 437 | 332,600 | 1,733,423 | 324,736 | 1,408,250 | 437 |
| | City government | Mar. 31, 1906 | 688,171 | 437 | 175,022 | 863,630 | 203,810 | 659,820 | |
| | Schools | Sept. 1, 19, 1905 | 450,804 | | 135,543 | 586,407 | 98,753 | 487,654 | |
| | Library | Dec. 31, 1905. | 49,731 | | 9,032 | 58,763 | 8,565 | 50,198 | |
| | Special assessment funds | Mar. 31, 1906 | 144,126 | | | 144,126 | | 143,689 | 437 |
| | Parks | Apr. 2, 1906 | 67,494 | | 13,003 | 80,497 | 13,608 | 66,889 | |
| 58 | New Bedford, Mass. | | 3,256,222 | 224,510 | 119,483 | 3,600,215 | 56,463 | 3,319,242 | 224,510 |
| | City government | Dec. 4, 1905. | 3,055,981 | 189,388 | 102,137 | 3,347,506 | 34,611 | 3,259,473 | 53,422 |
| | Library | Dec. 31, 1905. | 511 | | 487 | 998 | 494 | 504 | |
| | Sinking funds | Dec. 4, 1905. | 191,347 | 24,000 | 12,115 | 227,462 | 16,341 | 48,203 | 162,918 |
| | Public trust funds | Dec. 4, 1905. | 8,383 | 11,122 | 4,744 | 24,249 | 5,017 | 11,062 | 8,170 |
| 59 | Springfield, Mass. | | 2,884,122 | 642,830 | 418,020 | 3,944,972 | 388,108 | 2,914,034 | 642,830 |
| | City government | Dec. 10, 1905. | 2,746,143 | 327,180 | 351,213 | 3,424,536 | 330,202 | 2,814,984 | 279,350 |
| | Dog licenses | Dec. 18, 1905. | 5,656 | | | 5,656 | | 5,656 | |
| | Waterworks | Dec. 10, 1905. | 817 | 50,650 | | 51,467 | | 817 | 50,650 |
| | Sinking funds | Nov. 16, 1905 | 131,506 | 265,000 | 66,807 | 463,313 | 57,906 | 92,577 | 312,830 |
| 60 | Oakland, Cal. | | 2,119,107 | 104,838 | 677,178 | 2,901,123 | 1,017,257 | 1,779,028 | 104,838 |
| | City government | June 30, 1906 | 930,451 | 104,838 | 115,745 | 1,151,034 | 125,891 | 1,025,143 | |
| | Schools | June 30, 1906 | 734,422 | | 533,757 | 1,328,179 | 866,291 | 369,475 | 92,413 |
| | Street improvement funds | June 30, 1906 | 380,675 | | | 380,675 | | 380,675 | |
| | Sanitary bond funds | June 30, 1906 | 2,301 | | 3,404 | 5,705 | 2,361 | 3,344 | |
| | Public trust funds | June 30, 1906 | 11,258 | | 24,272 | 35,530 | 22,714 | 391 | 12,425 |
| 61 | Lawrence, Mass. | | 2,153,702 | 80,384 | 73,635 | 2,307,721 | 77,459 | 2,149,878 | 80,384 |
| | City government | Dec. 31, 1905. | 2,096,958 | 62,888 | 71,398 | 2,231,244 | 67,406 | 2,140,735 | 23,103 |
| | Sinking funds | Dec. 31, 1905. | 56,624 | 6,000 | 888 | 63,512 | 8,910 | | 54,602 |
| | Public trust funds | Dec. 31, 1905. | 120 | 11,496 | 1,349 | 12,965 | 1,143 | 9,143 | 2,679 |
| 62 | Somerville, Mass. | | 2,241,026 | 31,566 | 116,799 | 2,389,391 | 73,744 | 2,284,081 | 31,566 |
| | City government | Dec. 31, 1905. | 2,235,819 | 31,566 | 116,341 | 2,383,726 | 73,694 | 2,278,467 | 31,566 |
| | Public trust funds | Dec. 31, 1905. | 5,207 | | 458 | 5,665 | 50 | 5,614 | |
| 63 | Kansas City, Kans. | | 1,278,220 | 14,021 | 182,891 | 1,475,132 | 207,986 | 1,253,125 | 14,021 |
| | City government | Mar. 31, 1906 | 579,512 | | 96,472 | 675,984 | 149,342 | 521,501 | 5,141 |
| | Schools | June 30, 1906 | 291,180 | | 57,518 | 348,698 | 25,793 | 314,025 | 8,880 |
| | Sinking funds | Mar. 31, June 30, 1906 | 399,546 | 14,021 | 22,237 | 435,804 | 23,575 | 412,229 | |
| | Public trust funds | Mar. 31, 1906 | 7,982 | | 6,664 | 14,646 | 9,276 | 5,370 | |
| 64 | Savannah, Ga. | | 1,090,710 | 3,000 | 44,176 | 1,137,886 | 101,113 | 1,033,773 | 3,000 |
| | City government | Dec. 31, 1905. | 1,086,935 | 3,000 | 43,876 | 1,133,811 | 101,076 | 1,032,735 | |
| | Library | Dec. 31, 1905. | 3,775 | | 300 | 4,075 | 37 | 1,038 | 3,000 |
| 65 | Hoboken, N. J. | | 1,344,113 | 333,827 | 87,352 | 1,765,292 | 41,325 | 1,390,140 | 333,827 |
| | City government | May 7, 1906 | 879,335 | 307,235 | 46,088 | 1,232,653 | 34,262 | 1,172,595 | 25,796 |
| | Schools | Apr. 30, June 30, 1906 | 244,459 | 796 | 1,707 | 246,962 | 1,742 | 6,083 | 239,137 |
| | Library | Apr. 30, 1906 | 12,714 | | 23 | 12,737 | 19 | 912 | 11,806 |
| | Health department | Apr. 30, 1906 | 7,170 | | 733 | 7,903 | 1,493 | 3,942 | 2,468 |
| | Waterworks | Dec. 31, 1905. | 180,235 | | 30,773 | 211,008 | 507 | 203,805 | 6,696 |
| | Sinking funds | May 7, 1906 | 20,200 | 25,796 | 8,033 | 54,029 | 3,302 | 2,803 | 47,924 |
| 66 | Peoria, Ill. | | 1,439,655 | 52,335 | 114,783 | 1,606,773 | 165,446 | 1,390,087 | 51,240 |
| | City government | Dec. 31, 1905. | 644,479 | 42,192 | 18,119 | 704,790 | 29,141 | 666,306 | 9,343 |
| | Schools | June 30, 1906 | 485,474 | 800 | 17,335 | 503,609 | 70,016 | 433,593 | |
| | Library | May 31, 1906 | 18,926 | | 3,224 | 22,150 | 2,434 | 928 | 18,788 |
| | Board of examining engineers | Dec. 31, 1905. | 256 | 85 | 39 | 380 | 66 | 314 | |
| | House of correction | Dec. 31, 1905. | 20,927 | 9,002 | 6,058 | 35,987 | 7,652 | 12,008 | 16,327 |
| | Parks | May 31, 1906 | 61,806 | | 66,618 | 128,424 | 48,211 | 80,213 | |
| | Coliseum | Dec. 31, 1905. | 2,313 | 256 | 1,482 | 4,051 | 154 | 2,897 | 1,000 |
| | Public trust funds | Dec. 31, 1905. | 205,474 | | 1,908 | 207,382 | 7,772 | 193,828 | 5,782 |
| 67 | Duluth, Minn. | | 1,612,206 | 140,848 | 569,981 | 2,323,035 | 312,646 | 1,869,541 | 140,848 |
| | City government | Dec. 31, 1905. | 1,188,946 | 110,897 | 326,770 | 1,626,613 | 181,311 | 1,368,626 | 76,676 |
| | Schools | July 31, 1905. | 423,260 | 1,951 | 96,215 | 521,426 | 20,515 | 500,911 | |
| | Sinking funds | Dec. 31, 1906. | | 28,000 | 146,996 | 174,996 | 110,820 | 4 | 64,172 |
| 68 | Utica, N. Y. | | 1,941,007 | 83,697 | 58,875 | 2,083,579 | 211,956 | 1,787,926 | 83,697 |
| | City government | Sept. 30, 1905. | 1,807,425 | 72,906 | 37,316 | 1,917,647 | 179,432 | 1,728,215 | 10,000 |
| | Board of charities | Mar. 1, 1906. | 1,285 | | 33 | 1,809 | 11 | 1,498 | 300 |
| | Town accounts | Mar. 1, 1906. | 118,139 | 300 | 20,976 | 139,415 | 31,513 | 38,039 | 69,863 |
| | Investment funds | Sept. 30, 1905. | | 10,000 | 550 | 10,550 | | 10,550 | |
| | Public trust funds | Jan. 8, 1906. | 14,158 | | | 14,158 | 1,000 | 9,624 | 3,534 |
| 69 | Manchester, N. H. | | 1,410,790 | 102,353 | 198,419 | 1,711,562 | 219,278 | 1,389,931 | 102,353 |
| | City government | Dec. 31, 1905. | 1,244,065 | 102,353 | 143,943 | 1,490,361 | 117,991 | 1,345,500 | 26,870 |
| | Library | Dec. 31, 1905. | 1,608 | | 497 | 2,105 | 917 | 188 | 1,000 |
| | Sinking funds | Dec. 31, 1905. | 150,542 | | 34,696 | 185,238 | 81,757 | 32,953 | 70,528 |
| | Investment funds | Dec. 31, 1905. | | | | | | | |
| | Public trust funds | Dec. 31, 1905. | 14,575 | | 19,283 | 33,858 | 18,613 | 11,290 | 3,955 |

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.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 | Evansville, Ind. | | \$837,010 | \$63,650 | \$135,780 | \$1,036,440 | \$104,153 | \$868,637 | \$63,650 |
| | City government | Aug. 31, 1905 | 412,310 | 63,650 | 50,884 | 526,544 | 46,218 | 480,626 | |
| | Schools | July 31, 1905 | 284,004 | | | 284,004 | | 284,004 | |
| | Waterworks | Aug. 31, 1905 | 85,327 | | 43,830 | 129,157 | 28,275 | 100,882 | |
| | Sinking funds | Aug. 31, 1905 | 52,177 | | 11,867 | 64,044 | 5,001 | | 59,043 |
| | Investment funds | Aug. 31, 1905 | 850 | | 7,990 | 8,840 | 6,125 | 2,124 | 591 |
| | Public trust funds | Aug. 31, 1905 | 2,342 | | 21,209 | 23,551 | 18,534 | 1,001 | 4,016 |
| 71 | Yonkers, N. Y. | | 2,276,210 | 620,715 | 118,801 | 3,015,726 | 248,689 | 2,146,312 | 620,725 |
| | City government | Feb. 28, 1906 | 1,310,573 | 447,756 | 15,304 | 1,773,933 | 52,062 | 1,543,866 | 178,005 |
| | Schools | Aug. 31, 1905 | 736,099 | | 35,863 | 771,962 | 102,506 | 317,085 | 352,371 |
| | Library | Dec. 31, 1905 | 14,399 | | 777 | 15,176 | 4,154 | 3,822 | 7,500 |
| | Volunteer fire department | Apr. 5, 1906 | 2,007 | | 155 | 2,162 | 109 | 2,053 | |
| | Town accounts | Oct. 31, 1905 | 26,480 | | 1,689 | 28,169 | | 247 | 27,922 |
| | Waterworks | Nov. 30, 1905 | 173,700 | 108,976 | | 282,676 | 13,845 | 268,831 | |
| | Sinking funds | Nov. 30, 1905 | | 63,983 | 45,358 | 109,341 | 59,765 | | 49,546 |
| | Public trust funds | Feb. 28, 1906 | 12,852 | | 19,455 | 32,307 | 16,218 | 10,708 | 5,381 |
| 72 | San Antonio, Tex. | | 898,347 | 360,331 | 415,693 | 1,674,371 | 344,255 | 971,116 | 359,000 |
| | City government | May 31, 1906 | 558,896 | 323,702 | 28,632 | 911,250 | 71,303 | 839,947 | |
| | Schools | Aug. 31, 1905 | 207,572 | 12,254 | 45,117 | 262,943 | 61,709 | 62,005 | 139,229 |
| | Library | May 31, 1906 | 7,587 | | 4,687 | 12,274 | 5,705 | 437 | 6,132 |
| | Sinking funds | Aug. 31, 1905; May 31, 1906 | 121,603 | | 337,922 | 459,525 | 205,251 | 41,510 | 212,764 |
| | Public trust funds | Aug. 31, 1905; May 31, 1906 | 447 | 24,375 | 440 | 25,262 | 287 | 24,975 | |
| | Private trust funds | May 31, 1906 | 2,242 | | | 2,242 | | 2,242 | |
| | Cash in transit | May 31, 1906 | | | 875 | 875 | | | 875 |
| 73 | Elizabeth, N. J. | | 1,020,214 | 128,473 | 315,532 | 1,464,219 | 241,163 | 1,094,583 | 128,473 |
| | City government | June 30, 1906 | 1,018,214 | 97,684 | 189,475 | 1,305,373 | 183,619 | 1,080,565 | 30,789 |
| | Sinking funds | June 30, 1906 | 2,000 | 39,769 | 123,763 | 156,532 | 57,544 | 1,304 | 97,684 |
| | Investment funds | June 30, 1906 | | 20 | | 20 | | 20 | |
| | Public trust funds | June 30, 1906 | | | 2,294 | 2,294 | | 2,294 | |
| 74 | Waterbury, Conn. | | 1,257,507 | 43,455 | 205,455 | 1,506,417 | 199,683 | 1,263,279 | 43,455 |
| | City government | Dec. 31, 1905 | 1,197,826 | 28,355 | 181,203 | 1,407,384 | 161,743 | 1,230,541 | 15,100 |
| | Clerk of court fee funds | Dec. 31, 1905 | 4,721 | 5,100 | 2,585 | 12,406 | | 12,406 | |
| | Sinking funds | Dec. 31, 1905 | 26,475 | 10,000 | 12,814 | 49,289 | 25,673 | 168 | 23,448 |
| | Public trust funds | Sept. 30, Dec. 31, 1905 | 28,485 | | 8,853 | 37,338 | 12,267 | 20,164 | 4,907 |
| 75 | Salt Lake City, Utah | | 1,916,329 | 12,675 | 1,160,684 | 3,089,688 | 139,967 | 2,937,046 | 12,675 |
| | City government | Dec. 31, 1905 | 1,432,366 | 12,675 | 1,135,562 | 2,580,603 | 122,938 | 2,444,990 | 12,675 |
| | Schools | June 30, 1906 | 462,340 | | 24,983 | 487,323 | 8,567 | 478,756 | |
| | Sinking funds | June 30, 1906 | 21,623 | | 139 | 21,762 | 8,462 | 13,300 | |
| 76 | Erie, Pa. | | 1,030,397 | 87,046 | 160,914 | 1,278,357 | 235,260 | 976,031 | 67,046 |
| | City government | Apr. 2, 1906 | 511,138 | 67,046 | 39,625 | 617,809 | 26,816 | 590,993 | |
| | Schools | June 4, 1906 | 213,427 | | 13,051 | 226,478 | 20,313 | 206,165 | |
| | Library | June 4, 1906 | 11,386 | | 2,652 | 14,038 | 1,878 | 12,160 | |
| | Waterworks | Dec. 31, 1905 | 196,376 | 20,000 | 76,041 | 292,417 | 127,401 | 165,016 | |
| | Sinking funds | Apr. 2, 1906 | 97,049 | | 24,784 | 121,833 | 56,881 | | 64,952 |
| | Public trust funds | Dec. 31, 1905 | 1,021 | | 4,761 | 5,782 | 1,991 | 1,697 | 2,094 |
| 77 | Wilkesbarre, Pa. | | 706,553 | 315 | 82,269 | 789,137 | 47,251 | 741,571 | 315 |
| | City government | Apr. 2, 1906 | 499,722 | 315 | 77,259 | 577,296 | 34,176 | 543,120 | |
| | Schools | June 1, 1906 | 196,831 | | 3,763 | 200,594 | 9,090 | 191,504 | |
| | Sinking funds | Apr. 2, 1906 | 10,000 | | 1,247 | 11,247 | 3,985 | 6,947 | 315 |
| 78 | Schenectady, N. Y. | | 1,850,073 | 107,862 | 167,496 | 2,125,431 | 272,763 | 1,744,806 | 107,862 |
| | City government | Dec. 31, 1905 | 1,823,687 | 27,470 | 102,988 | 1,954,145 | 146,850 | 1,726,904 | 80,391 |
| | County supervisors' audits | Dec. 31, 1905 | 24,379 | | | 24,379 | | 11,968 | 12,411 |
| | Sinking funds | Dec. 31, 1905 | | 80,392 | 61,519 | 141,911 | 123,967 | 2,884 | 15,060 |
| | Public trust funds | Dec. 31, 1905 | 2,007 | | 2,989 | 4,996 | 1,946 | 3,050 | |
| 79 | Norfolk, Va. | | 1,194,938 | 224,109 | 263,483 | 1,682,530 | 185,479 | 1,272,942 | 224,109 |
| | City government | June 30, 1906 | 1,091,397 | 97,984 | 176,696 | 1,366,077 | 120,118 | 1,129,972 | 115,987 |
| | Waterworks | June 30, 1906 | 103,541 | 33,470 | 40,120 | 177,131 | 34,161 | 142,970 | |
| | Sinking funds | June 30, 1906 | | 85,090 | 46,667 | 131,757 | 23,635 | | 108,122 |
| | Annexed territory | June 30, 1906 | | 7,565 | | 7,565 | | | |
| 80 | Houston, Tex. | | 1,205,687 | 168,400 | 156,456 | 1,530,543 | 308,287 | 1,053,356 | 168,900 |
| | City government | Feb. 28, 1906 | 1,013,305 | 168,400 | 72,586 | 1,254,291 | 202,071 | 1,052,220 | |
| | Library | May 1, 1906 | 5,595 | | 154 | 5,749 | 113 | 1,436 | 4,500 |
| | Board of liquidation | Feb. 28, 1906 | 186,787 | | 83,716 | 270,503 | 106,103 | | 164,400 |
| 81 | Charleston, S. C. | | 719,916 | 106,921 | 122,452 | 949,289 | 102,531 | 739,837 | 106,921 |
| | City government | Dec. 31, 1905 | 635,826 | 20,503 | 87,271 | 743,600 | 60,005 | 666,336 | 17,259 |
| | Commissioner of public schools | Dec. 31, 1905 | | 70,478 | 17,292 | 87,770 | 20,899 | 66,871 | |
| | Superintendent of public schools | Dec. 31, 1905 | 70,549 | | 283 | 70,832 | 260 | 94 | 70,478 |
| | Chicora Park fund | Dec. 31, 1905 | 5,300 | | 4,232 | 9,532 | 9,532 | | |
| | Commissioners of Colonial Commons | Dec. 31, 1905 | 2,841 | | 1,245 | 4,086 | 2,720 | 1,366 | |
| | Sinking funds | Dec. 31, 1905 | 663 | | 3,423 | 4,086 | 3,616 | 450 | 20 |
| | Public trust funds | Dec. 31, 1905 | 4,737 | 15,940 | 8,706 | 29,383 | 5,499 | 4,720 | 19,164 |
| 82 | Harrisburg, Pa. | | 1,095,833 | 154,644 | 290,257 | 1,540,734 | 144,476 | 1,241,614 | 154,644 |
| | City government | Apr. 2, 1906 | 693,937 | 113,247 | 124,923 | 932,107 | 115,260 | 816,348 | 499 |
| | Schools | June 4, 1906 | 358,258 | 37,297 | 2,287 | 397,842 | 615 | 397,227 | |
| | Park music funds | Apr. 3, 1906 | 1,749 | | 379 | 2,128 | 177 | 1,951 | |
| | Sinking funds | Apr. 2, 1906 | 36,400 | 3,600 | 130,037 | 176,037 | 6,323 | 22,890 | 146,824 |
| | Investment funds | Apr. 2, 1906 | 5,489 | 500 | 26,631 | 32,620 | 22,101 | 3,198 | 7,321 |

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.

GENERAL TABLES.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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. | | | | | | | | |
| | City government | Dec. 31, 1905 | \$1,951,124 | \$257,703 | \$33,635 | \$2,242,462 | \$27,688 | \$1,957,071 | \$257,703 |
| | Library | Dec. 31, 1905 | 1,937,142 | 61,627 | 32,443 | 2,031,212 | 26,467 | 1,808,949 | 195,796 |
| | Investment funds | Dec. 31, 1905 | 12,503 | | 1,123 | 13,626 | 1,152 | 1,056 | 11,418 |
| | Public trust funds | Dec. 31, 1905 | | 132,881 | | 132,881 | | 132,881 | |
| | | | 1,479 | 63,195 | 69 | 64,743 | 69 | 14,185 | 50,489 |
| 84 | Dallas, Tex. | | | | | | | | |
| | City government | Apr. 30, 1906 | 1,088,365 | 55,245 | 202,595 | 1,346,205 | 254,343 | 1,036,617 | 55,245 |
| | Library | Apr. 30, 1906 | 907,197 | 54,234 | 55,880 | 1,017,311 | 127,945 | 852,956 | 36,410 |
| | Sinking funds | Apr. 30, 1906 | 5,863 | | 2,444 | 8,307 | 2,043 | 2,264 | 4,000 |
| | Private trust funds | Apr. 30, 1906 | 174,375 | 1,011 | 143,778 | 319,164 | 123,862 | 180,467 | 14,835 |
| | | | 930 | | 493 | 1,423 | 493 | 930 | |
| 85 | Tacoma, Wash. | | | | | | | | |
| | City government | Dec. 31, 1905 | 2,986,418 | 74,043 | 241,984 | 3,302,445 | 185,491 | 3,042,911 | 74,043 |
| | Schools | June 30, 1906 | 2,280,868 | 70,967 | 194,983 | 2,546,818 | 155,897 | 2,327,412 | 63,509 |
| | Sinking funds | Dec. 31, 1905 | 681,777 | 1,696 | 47,000 | 730,473 | 26,986 | 703,487 | |
| | Investment funds | Dec. 31, 1905 | 20,615 | 25 | 1 | 20,641 | 2,608 | 12,012 | 6,021 |
| | | | 3,158 | 1,355 | | 4,513 | | | 4,513 |
| 86 | Terre Haute, Ind. | | | | | | | | |
| | City government | Dec. 31, 1905 | 733,684 | 25,903 | 243,843 | 1,003,430 | 221,116 | 756,411 | 25,903 |
| | Schools | July 31, 1905 | 495,664 | 23,142 | 103,234 | 622,040 | 90,771 | 529,908 | 1,361 |
| | Library | July 31, 1905 | 217,464 | | 86,743 | 304,207 | 77,622 | 225,185 | 1,400 |
| | Sinking funds | Dec. 31, 1905 | 4,126 | | 5,186 | 9,312 | 4,477 | 243 | 4,592 |
| | Public trust funds | Dec. 31, 1905 | 14,017 | | 41,446 | 55,463 | 41,974 | | 13,489 |
| | Annexed territory (schools) | Dec. 31, 1905 | 2,413 | 1,361 | 4,838 | 8,612 | 4,872 | 1,075 | 2,665 |
| | | July 31, 1905 | | 1,400 | | 1,400 | 1,400 | | |
| | Cash in transit | Dec. 31, 1905 | | | 2,396 | 2,396 | | | 2,396 |
| 87 | Youngstown, Ohio | | | | | | | | |
| | City government | Dec. 31, 1905 | 1,004,574 | 311,335 | 367,450 | 1,683,359 | 493,372 | 878,652 | 311,335 |
| | Schools | Aug. 31, 1905 | 604,711 | 103,263 | 152,842 | 860,816 | 250,050 | 515,682 | 95,084 |
| | Sinking funds | Dec. 31, 1905 | 196,713 | | 202,714 | 399,427 | 108,447 | 290,980 | |
| | Public trust funds | Dec. 31, 1905 | 178,261 | 187,430 | 10,106 | 375,797 | 117,389 | 62,353 | 196,055 |
| | | Oct. 31, Dec. 31, 1905 | 24,889 | 20,642 | 1,788 | 47,319 | 17,486 | 9,637 | 20,196 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | |
|----|----------------------------|---------------|-----------|----------|-----------|-------------|-----------|-------------|----------|
| 88 | Fort Wayne, Ind. | | | | | | | | |
| | City government | Dec. 31, 1905 | \$837,174 | \$70,191 | \$448,548 | \$1,355,913 | \$272,557 | \$1,013,165 | \$70,191 |
| | Schools | July 31, 1905 | 258,264 | 63,790 | 99,401 | 421,455 | 93,753 | 321,302 | 6,401 |
| | Library | July 31, 1905 | 181,192 | | 216,870 | 398,062 | 87,406 | 310,666 | |
| | Special assessment fund | Dec. 31, 1905 | 27,914 | | 7,785 | 35,699 | 23,919 | 11,780 | |
| | Waterworks | Dec. 31, 1905 | 280,158 | | 35,911 | 316,069 | 30,275 | 285,794 | |
| | Sinking funds | Dec. 31, 1905 | 84,046 | | 134 | 84,180 | 1,151 | 83,029 | |
| | Investment funds | Dec. 31, 1905 | 5,000 | | 42,982 | 47,982 | 24,021 | | 23,961 |
| | Public trust funds | Dec. 31, 1905 | | 1,534 | 42,567 | 44,101 | 10,081 | | 34,020 |
| | | | 600 | 4,867 | 2,898 | 8,365 | 1,951 | 604 | 5,809 |
| 89 | Holyoke, Mass. | | | | | | | | |
| | City government | Nov. 30, 1905 | 2,127,292 | 442,786 | 319,255 | 2,889,333 | 226,178 | 2,220,369 | 442,786 |
| | Sinking funds | Nov. 30, 1905 | 2,107,263 | 211,076 | 167,274 | 2,485,613 | 72,214 | 2,117,307 | 296,092 |
| | Investment funds | Nov. 30, 1905 | 20,029 | 200,000 | 151,981 | 372,010 | 153,964 | 71,352 | 146,694 |
| | | | | 31,710 | | 31,710 | | 31,710 | |
| 90 | Akron, Ohio | | | | | | | | |
| | City government | Dec. 31, 1905 | 1,014,766 | 449,308 | 352,881 | 1,816,955 | 410,791 | 956,856 | 449,308 |
| | Schools | Aug. 31, 1905 | 474,658 | 302,254 | 159,618 | 936,530 | 231,082 | 578,806 | 126,642 |
| | Library | Jan. 3, 1906 | 239,981 | | 167,925 | 407,906 | 144,994 | 262,912 | |
| | Sinking funds | Dec. 31, 1905 | 188 | | 37 | 225 | 40 | 185 | |
| | Public trust funds | Dec. 31, 1905 | 271,734 | 126,597 | 24,613 | 422,944 | 28,793 | 114,580 | 279,571 |
| | | | 28,205 | 20,457 | 688 | 49,350 | 5,882 | 373 | 43,095 |
| 91 | Brookton, Mass. | | | | | | | | |
| | City government | Nov. 30, 1905 | 1,673,636 | 941,117 | 44,100 | 2,658,853 | 129,560 | 1,588,176 | 941,117 |
| | Tax collector's department | Nov. 30, 1905 | 1,673,213 | 40,425 | 35,760 | 1,749,398 | 111,510 | 725,546 | 912,342 |
| | Sinking funds | Nov. 30, 1905 | | 853,482 | 2,865 | 856,347 | 3,862 | 852,485 | |
| | Public trust funds | Nov. 30, 1905 | | 47,000 | 5,449 | 52,449 | 14,135 | 9,749 | 28,565 |
| | | | 423 | 210 | 26 | 659 | 53 | 396 | 210 |
| 92 | Saginaw, Mich. | | | | | | | | |
| | City government | June 30, 1906 | 1,331,391 | 316,932 | 153,877 | 1,802,200 | 94,324 | 1,393,698 | 314,178 |
| | Schools | June 30, 1906 | 940,125 | 286,875 | 101,240 | 1,328,240 | 46,520 | 1,250,866 | 30,854 |
| | Sinking funds | June 30, 1906 | 295,642 | 1,002 | 23,411 | 320,055 | 32,710 | 45,873 | 241,472 |
| | Public trust funds | June 30, 1906 | 95,099 | 16,850 | 18,742 | 130,691 | | 92,339 | 38,352 |
| | | | 525 | 12,205 | 10,484 | 23,214 | 15,094 | 4,620 | 3,500 |
| 93 | Lincoln, Nebr. | | | | | | | | |
| | City government | Mar. 31, 1906 | 896,525 | 2,093 | 252,035 | 1,150,553 | 287,028 | 861,532 | 2,093 |
| | Schools | June 30, 1906 | 643,916 | 900 | 214,543 | 859,359 | 238,002 | 620,164 | 1,193 |
| | Library | May 31, 1906 | 239,956 | | 32,810 | 272,766 | 41,988 | 230,778 | |
| | Sinking funds | Mar. 31, 1906 | 9,838 | | 4,512 | 14,350 | 3,944 | 10,406 | |
| | | | 2,815 | 1,193 | 170 | 4,178 | 3,094 | 184 | 900 |
| 94 | Lancaster, Pa. | | | | | | | | |
| | City government | May 31, 1906 | 693,485 | 1,786 | 128,773 | 824,044 | 284,284 | 537,974 | 1,786 |
| | Schools | June 1, 1906 | 470,064 | 1,517 | 116,300 | 587,881 | 260,920 | 326,692 | 269 |
| | Public trust funds | May 31, 1906 | 220,922 | 269 | 11,984 | 233,175 | 22,983 | 210,192 | |
| | | | 2,499 | | 489 | 2,988 | 381 | 1,090 | 1,517 |
| 95 | Covington, Ky. | | | | | | | | |
| | City government | Dec. 31, 1905 | 745,338 | 228,468 | 143,118 | 1,116,924 | 136,533 | 745,443 | 234,948 |
| | Schools | June 30, 1906 | 411,661 | 186,234 | 124,406 | 722,501 | 119,028 | 560,573 | 42,700 |
| | Library | Dec. 31, 1905 | 147,045 | 384 | 2,415 | 149,844 | 151 | 79,680 | 70,004 |
| | Bridge fund | Dec. 31, 1905 | 10,509 | | 523 | 11,032 | 496 | 3,419 | 7,117 |
| | Waterworks | May 31, 1906 | 2,794 | 1,850 | 159 | 4,603 | 131 | 4,672 | |
| | Sinking funds | Dec. 31, 1905 | 58,544 | 40,000 | | 98,544 | 1,070 | 97,090 | 384 |
| | | | 114,785 | | 15,615 | 130,400 | 15,657 | | 114,743 |

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.

STATISTICS OF CITIES.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 |
| 96 | Altoona, Pa. | | | | | | | | |
| | City government..... | Apr. 2, 1906..... | \$748,027 | \$95,701 | \$126,432 | \$970,160 | \$142,402 | \$732,057 | \$95,701 |
| | Schools..... | June 4, 1906..... | 307,002 | 66,759 | 48,788 | 422,549 | 35,238 | 382,335 | 4,976 |
| | Sinking funds..... | Apr. 2, June 4, 1906..... | 311,085 | 23,966 | 20,334 | 355,395 | 6,023 | 349,372 | |
| | | | 129,930 | 4,976 | 57,310 | 192,216 | 101,141 | 350 | 90,725 |
| 97 | Spokane, Wash. | | | | | | | | |
| | City government..... | Dec. 31, 1905..... | 2,301,933 | 1,500 | 452,051 | 2,755,484 | 152,040 | 2,601,944 | 1,500 |
| | Schools..... | June 30, 1906..... | 1,815,086 | 250 | 429,209 | 2,244,545 | 85,389 | 2,157,906 | 1,250 |
| | Investment funds..... | Dec. 31, 1905..... | 485,802 | | 21,854 | 507,656 | 65,653 | 442,003 | |
| | Public trust funds..... | Dec. 31, 1905..... | | 250 | | 250 | | | 250 |
| | | | 1,045 | 1,000 | 988 | 3,033 | 998 | 2,035 | |
| 98 | Birmingham, Ala. | | | | | | | | |
| | City government..... | Dec. 31, 1905..... | 1,398,501 | 70,950 | 237,591 | 1,707,042 | 407,846 | 1,246,246 | 52,950 |
| | Schools..... | June 30, 1906..... | 590,069 | 63,200 | 18,565 | 671,834 | 27,753 | 626,331 | 17,750 |
| | Public improvement funds..... | Dec. 31, 1905..... | 248,468 | 7,009 | 37,722 | 293,199 | 192,938 | 65,061 | 35,200 |
| | | | 559,964 | 741 | 181,304 | 742,009 | 187,155 | 554,854 | |
| 99 | Pawtucket, R. I. | | | | | | | | |
| | City government..... | Sept. 30, 1905..... | 1,581,862 | 225,584 | 745,764 | 2,553,210 | 524,234 | 1,803,392 | 225,584 |
| | Sinking funds..... | Sept. 30, 1905..... | 1,577,350 | 215,703 | 349,238 | 2,142,291 | 329,967 | 1,785,328 | 26,996 |
| | Public trust funds..... | Sept. 30, 1905..... | | 8,965 | 396,161 | 405,126 | 193,550 | 14,102 | 197,474 |
| | | | 4,512 | 916 | 365 | 5,793 | 717 | 3,962 | 1,114 |
| 100 | South Bend, Ind. | | | | | | | | |
| | City government..... | Dec. 31, 1905..... | 957,757 | 25,261 | 182,127 | 1,165,145 | 256,347 | 883,537 | 25,261 |
| | Schools..... | July 31, 1905..... | 655,007 | 22,011 | 82,388 | 759,406 | 95,171 | 660,984 | 3,251 |
| | Library..... | July 31, 1905..... | 298,270 | 3,250 | 75,335 | 376,855 | 160,995 | 215,860 | |
| | Sinking funds..... | Dec. 31, 1905..... | 3,208 | | 2,394 | 5,602 | 181 | 5,421 | |
| | Private trust funds..... | Dec. 31, 1905..... | | | 22,010 | 22,010 | | | 22,010 |
| | | | 1,272 | | | | | 1,272 | |
| 101 | Binghamton, N. Y. | | | | | | | | |
| | City government..... | June 30, 1906..... | 904,550 | 93,574 | 67,659 | 1,065,783 | 190,095 | 780,114 | 95,574 |
| | Library..... | June 30, 1906..... | 559,018 | 93,574 | 45,598 | 698,190 | 48,770 | 649,420 | |
| | Poor fund..... | Oct. 31, 1905..... | 8,408 | | 107 | 8,515 | 128 | 887 | 7,500 |
| | Hospital..... | Mar. 31, 1906..... | 74,084 | | 1,298 | 75,382 | 4,308 | | 17,074 |
| | Parks..... | Dec. 31, 1905..... | 17,490 | | 854 | 18,344 | 927 | 5,417 | 12,000 |
| | Waterworks..... | Dec. 31, 1905..... | 6,036 | | 1,488 | 7,524 | 1,834 | 690 | 5,000 |
| | Public trust funds..... | Oct. 1, 1905..... | 234,419 | | 9,589 | 244,008 | 124,985 | 119,023 | |
| | | | 5,095 | | 8,725 | 13,820 | 9,143 | 4,677 | |
| 102 | Augusta, Ga. | | | | | | | | |
| | City government..... | Dec. 31, 1905..... | 663,880 | 29,888 | 47,321 | 741,098 | 39,436 | 671,774 | 29,888 |
| | City hospital..... | Dec. 31, 1905..... | 632,688 | 29,538 | 44,989 | 707,215 | 37,725 | 658,952 | 10,533 |
| | Lamar hospital..... | Dec. 31, 1905..... | 24,460 | 350 | 2,173 | 26,983 | 1,544 | 11,439 | 14,000 |
| | | | 6,741 | | 159 | | 167 | 1,383 | 5,350 |
| 103 | Bayonne, N. J. | | | | | | | | |
| | City government..... | Apr. 30, 1906..... | 1,165,195 | 264,429 | 129,609 | 1,559,233 | 141,585 | 1,153,219 | 264,429 |
| | Library..... | Apr. 30, 1906..... | 1,010,252 | 140,254 | 67,850 | 1,218,356 | 62,636 | 1,031,544 | 124,176 |
| | Sinking funds..... | Apr. 30, 1906..... | 5,762 | | 8,823 | 9,585 | 3,773 | 374 | 5,438 |
| | | | 149,181 | 124,175 | 57,936 | 331,292 | 75,176 | 121,301 | 134,815 |
| 104 | Mobile, Ala. | | | | | | | | |
| | City government..... | Mar. 15, 1906..... | 765,153 | 253,063 | 263,472 | 1,281,688 | 334,635 | 693,990 | 253,063 |
| | Special tax fund..... | Apr. 30, 1906..... | 421,551 | 41,597 | 23,035 | 486,183 | 8,339 | 499,085 | 8,759 |
| | Paving fund..... | Mar. 15, 1906..... | 16,112 | 164,811 | 3,154 | 184,077 | 2,645 | 181,432 | |
| | Board of public works..... | Mar. 15, 1906..... | 160,908 | 5,500 | 17,332 | 183,740 | 181,662 | 2,078 | |
| | Superintendent of wharf..... | Apr. 30, 1906..... | 40,639 | | | | 2 | 2,299 | 38,338 |
| | Sinking funds..... | Apr. 30, 1906..... | 3,191 | 16,155 | 19,346 | | | 19,346 | |
| | | | 122,752 | 25,000 | 219,951 | 367,703 | 141,987 | 19,750 | 205,966 |
| 105 | Johnstown, Pa. | | | | | | | | |
| | City government..... | Apr. 2, 1906..... | 407,610 | 36,881 | 89,615 | 534,106 | 102,422 | 394,803 | 36,881 |
| | Schools..... | June 4, 1906..... | 188,222 | 13,463 | 44,999 | 246,684 | 26,005 | 218,679 | |
| | Sinking funds..... | Apr. 2, June 4, 1906..... | 172,388 | | 20,071 | 205,308 | 19,859 | 174,880 | 10,599 |
| | Investment funds..... | June 4, 1906..... | 47,000 | 10,000 | 24,545 | 81,545 | 54,558 | 1,244 | 25,743 |
| | | | | 569 | | 569 | | | 589 |
| 106 | McKeesport, Pa. | | | | | | | | |
| | City government..... | Apr. 2, 1906..... | 771,490 | 56,356 | 465,624 | 1,293,470 | 279,066 | 958,048 | 56,356 |
| | Schools..... | June 4, 1906..... | 382,938 | 25,276 | 45,313 | 453,527 | 50,376 | 390,875 | 12,276 |
| | Library..... | May 1, 1906..... | 296,370 | 18,804 | 158,231 | 473,405 | 2,191 | 471,214 | |
| | Street improvement funds..... | Apr. 2, 1906..... | 4,054 | | 260 | 4,314 | | 314 | 4,000 |
| | Sinking funds..... | Apr. 2, 1906..... | 85,128 | | 15,225 | 100,353 | | 89,150 | 4,000 |
| | | | 3,000 | 12,276 | 246,595 | 261,871 | 219,296 | 6,495 | 36,080 |
| 107 | Dubuque, Iowa. | | | | | | | | |
| | City government..... | Feb. 28, 1906..... | 638,490 | 3,185 | 91,316 | 732,991 | 94,778 | 635,028 | 3,185 |
| | Schools..... | Feb. 1, 1906..... | 470,919 | 2,500 | 90,906 | 564,325 | 93,079 | 471,246 | |
| | Library..... | Dec. 31, 1905..... | 118,912 | 685 | 132 | 119,729 | 332 | 119,417 | |
| | Waterworks..... | May 31, 1906..... | 11,953 | | 77 | 12,030 | 41 | 11,989 | |
| | | | 36,706 | | 201 | 36,907 | 1,346 | 32,376 | 3,185 |
| 108 | Butte, Mont. | | | | | | | | |
| | City government..... | Apr. 30, 1905..... | 1,274,248 | | 146,407 | 1,420,655 | 76,118 | 1,344,537 | |
| | Schools..... | Aug. 31, 1905..... | 940,555 | | 117,965 | 1,058,520 | 65,136 | 993,384 | |
| | Public trust funds..... | Apr. 30, 1906..... | 333,693 | | 24,551 | 358,244 | 10,069 | 348,175 | |
| | | | | | 3,891 | 3,891 | 913 | 2,978 | |
| 109 | Springfield, Ohio. | | | | | | | | |
| | City government..... | Dec. 31, 1905..... | 721,187 | 121,669 | 121,908 | 964,764 | 188,017 | 655,529 | 121,218 |
| | Schools..... | Aug. 31, 1905..... | 333,990 | 57,326 | 15,693 | 407,009 | 43,709 | 347,618 | 15,682 |
| | Library..... | Apr. 30, 1906..... | 170,176 | | 48,810 | 218,986 | 48,468 | 170,518 | |
| | Parks..... | Dec. 31, 1905..... | 7,141 | | 2,908 | 10,049 | 3,008 | 318 | 6,723 |
| | Waterworks..... | Dec. 31, 1905..... | 7,786 | | 5,447 | 13,233 | 3,342 | 50 | 9,841 |
| | Sinking funds..... | Dec. 31, 1905..... | 64,205 | 38,820 | 20,621 | 123,646 | 56,540 | 67,106 | |
| | Public trust funds..... | Dec. 31, 1905..... | 107,813 | 10,682 | 4,655 | 123,150 | 2,049 | 41,329 | 79,772 |
| | Private trust funds..... | Dec. 31, 1905..... | 30,076 | 14,841 | 23,174 | 68,091 | 30,901 | 27,990 | 9,200 |
| | | | | | 600 | 600 | | 600 | |

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.

GENERAL TABLES.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 | Wheeling, W. Va. | | \$818,564 | \$123,443 | \$119,132 | \$1,061,139 | \$55,454 | \$982,242 | \$123,443 |
| | City government. | Mar. 31, 1906 | 211,156 | 121,973 | 43,595 | 376,724 | 10,083 | 355,172 | 1,469 |
| | Schools. | July 31, 1905 | 127,084 | | 24,095 | 151,179 | 12,088 | 139,091 | |
| | Library. | July 31, 1905 | 7,307 | | 4,740 | 12,047 | 2,881 | 9,166 | |
| | Board of public works. | May 31, 1906 | 67,856 | | 1,559 | 69,415 | 4,255 | 2,637 | 62,523 |
| | Gas and electric light board. | May 31, 1906 | 134,570 | | 23,214 | 157,784 | 10,510 | 118,774 | 28,500 |
| | Waterworks. | May 31, 1906 | 245,256 | | | 245,256 | | 245,256 | |
| | Sinking funds. | May 31, 1906 | 25,335 | | 21,929 | 47,264 | 15,637 | 676 | 30,951 |
| | Public trust funds. | May 31, 1906 | | 1,470 | | 1,470 | | 1,470 | |
| 111 | Stout City, Iowa. | | 850,087 | 1,523 | 105,663 | 957,273 | 146,680 | 809,070 | 1,523 |
| | City government. | Mar. 31, 1906 | 400,440 | 97 | 57,062 | 457,599 | 85,886 | 371,713 | |
| | Schools. | Sept. 18, 1905 | 250,136 | 1,426 | 34,736 | 286,298 | 18,517 | 267,781 | |
| | Library. | Mar. 31, 1906 | 5,061 | | 1,328 | 790 | 5,599 | | |
| | Special assessment funds. | Mar. 31, 1906 | 95,364 | | | 95,364 | | 94,112 | 1,252 |
| | Waterworks. | Apr. 1, 1906 | 99,086 | | 12,537 | 111,623 | 41,487 | 69,865 | 271 |
| 112 | Bay City, Mich. | | 1,020,423 | 61,413 | 79,679 | 1,161,515 | 70,916 | 1,029,186 | 61,413 |
| | City government. | Apr. 30, 1906 | 976,048 | 54,471 | 19,270 | 1,049,789 | 48,343 | 972,799 | 28,647 |
| | Sinking funds. | Apr. 30, 1906 | 44,375 | 6,942 | 59,266 | 110,583 | 21,492 | 56,325 | 32,766 |
| | Public trust funds. | Apr. 30, 1906 | | | 1,143 | 1,143 | 1,081 | 62 | |
| 113 | Allentown, Pa. | | 463,871 | 66,763 | 189,724 | 720,358 | 175,420 | 478,175 | 66,763 |
| | City government. | Apr. 2, 1906 | 255,540 | 35,443 | 70,226 | 362,209 | 83,927 | 278,282 | |
| | Schools. | June 30, 1906 | 145,126 | 31,320 | 1,866 | 178,312 | 9,127 | 169,185 | |
| | Sinking funds. | June 30, 1906 | 62,205 | | 117,632 | 179,837 | 82,366 | 30,708 | 66,763 |
| 114 | Davenport, Iowa. | | 978,895 | 3,756 | 234,628 | 1,217,279 | 283,466 | 930,057 | 3,756 |
| | City government. | Mar. 1, 1906 | 549,252 | 3,756 | 188,511 | 841,519 | 158,753 | 682,766 | |
| | Schools. | Feb. 12, 1906 | 285,411 | | 19,468 | 304,879 | 98,109 | 206,770 | |
| | Library. | Mar. 1, 1906 | 10,248 | | 9,841 | 20,089 | 6,053 | 10,280 | 3,756 |
| | Parks. | Apr. 1, 1906 | 33,984 | | 16,808 | 50,792 | 20,551 | 30,241 | |
| 115 | Montgomery, Ala. | | 653,426 | 17,135 | 179,468 | 850,029 | 317,962 | 514,932 | 17,135 |
| | City government. | Sept. 30, 1905 | 647,387 | 17,112 | 178,972 | 843,471 | 316,778 | 514,558 | 12,135 |
| | Library. | Sept. 30, 1905 | 6,039 | 23 | 496 | 6,558 | 1,184 | 374 | 5,000 |
| 116 | East St. Louis, Ill. | | 1,037,412 | 18,241 | 247,395 | 1,303,048 | 343,224 | 941,583 | 18,241 |
| | City government. | Feb. 28, 1906 | 712,863 | 1,720 | 171,432 | 886,015 | 197,499 | 686,663 | 1,853 |
| | Schools. | June 30, 1906 | 291,949 | 16,521 | 5,702 | 314,172 | 87,190 | 226,982 | |
| | Registered bond fund. | Feb. 28, 1906 | 32,600 | | 3,248 | 35,848 | 7,910 | 27,938 | |
| | Sinking funds. | June 30, 1906 | | | 67,013 | 67,013 | 50,625 | | 16,388 |
| 117 | Little Rock, Ark. | | 509,047 | 12,487 | 54,688 | 576,222 | 42,985 | 520,750 | 12,487 |
| | City government. | Dec. 31, 1905 | 219,557 | 12,112 | 21,814 | 253,583 | 9,153 | 239,315 | 5,115 |
| | Schools. | June 30, 1906 | 222,844 | | | 222,844 | | 222,844 | |
| | Improvement district. | Dec. 31, 1905 | 52,845 | 213 | 5,461 | 58,519 | 5,379 | 53,140 | |
| | Cemeteries. | Dec. 13, 1905; Apr. 15, 1906 | 3,701 | | 4,076 | 7,777 | 3,388 | 4,389 | |
| | Sinking funds. | Dec. 31, 1905 | 10,000 | 162 | 22,870 | 33,032 | 24,598 | 1,062 | 7,372 |
| | Investment funds. | Jan. 1, 1906 | | | 467 | 467 | | | |
| 118 | Quincy, Ill. | | 561,682 | 14,306 | 379,830 | 955,818 | 286,212 | 655,346 | 14,306 |
| | City government. | Apr. 30, 1906 | 217,145 | 14,306 | 351,011 | 562,402 | 275,720 | 306,742 | |
| | Schools. | June 30, 1906 | 243,962 | | 4,807 | 248,769 | 4,348 | 244,421 | |
| | Library. | May 31, 1906 | 5,533 | | 739 | 6,272 | 227 | 273 | 5,772 |
| | Parks. | Mar. 22, 1906 | 12,488 | | 32 | 12,520 | 74 | 3,958 | 8,488 |
| | Sinking funds. | May 1, 1906 | 82,554 | | 22,534 | 105,088 | 5,213 | 99,875 | |
| | Public trust funds. | May 31, 1906 | | | 707 | 707 | 630 | 77 | |
| 119 | York, Pa. | | 545,474 | 1,931 | 197,912 | 745,317 | 360,970 | 382,416 | 1,931 |
| | City government. | Apr. 2, 1906 | 359,151 | 1,931 | 109,093 | 470,175 | 280,032 | 190,143 | |
| | Schools. | June 13, 1906 | 162,902 | | 23,592 | 186,494 | 56,321 | 130,173 | |
| | Sinking funds. | Apr. 2, 1906 | 22,334 | | 65,227 | 87,561 | 24,617 | 61,653 | 1,291 |
| | Public trust funds. | Apr. 2, 1906 | 720 | | | 720 | | 80 | 640 |
| | Private trust funds. | Apr. 2, 1906 | 367 | | | 367 | | 367 | |
| 120 | Springfield, Ill. | | 1,184,587 | 1,018 | 91,654 | 1,277,259 | 54,362 | 1,221,879 | 1,018 |
| | City government. | Feb. 28, 1906 | 746,198 | 818 | 47,320 | 794,336 | 42,659 | 751,477 | 200 |
| | Schools. | Aug. 31, 1905 | 181,133 | | 38,891 | 220,024 | 4,835 | 215,189 | |
| | Parks. | May 31, 1906 | 94,436 | | | 94,436 | | 94,436 | |
| | Registered bond fund. | Feb. 28, 1906 | 162,452 | | 4,915 | 167,367 | 6,862 | 160,505 | |
| | Investment funds. | Feb. 28, 1906 | | 200 | | 200 | | | 200 |
| | Public trust funds. | Feb. 28, 1906 | 368 | | 528 | 896 | 6 | 272 | 618 |
| 121 | Malden, Mass. | | 1,388,021 | 67,907 | 44,717 | 1,500,645 | 65,805 | 1,366,933 | 67,907 |
| | City government. | Dec. 31, 1905 | 1,309,385 | 34,125 | 16,637 | 1,360,147 | 39,625 | 1,290,122 | 30,400 |
| | Library. | Dec. 31, 1905 | 15,905 | 104 | 827 | 16,836 | 901 | 502 | 15,433 |
| | Parks. | Dec. 31, 1905 | 522 | | 184 | 706 | | 206 | 500 |
| | Sinking funds. | Dec. 31, 1905 | 52,592 | 25,000 | 15,045 | 92,637 | 19,108 | 52,115 | 21,414 |
| | Public trust funds. | Dec. 31, 1905 | 9,617 | 8,678 | 12,024 | 30,319 | 6,171 | 23,988 | 160 |
| 122 | Canton, Ohio. | | 692,991 | 195,670 | 252,987 | 1,141,648 | 337,764 | 607,964 | 195,920 |
| | City government. | Dec. 31, 1905 | 384,797 | 163,811 | 138,856 | 687,464 | 238,726 | 417,830 | 30,908 |
| | Schools. | Aug. 31, 1905 | 176,531 | | 66,638 | 243,169 | 73,766 | 169,403 | |
| | Library. | Feb. 6, 1906 | 14,750 | | 882 | 15,632 | | 8,432 | 7,200 |
| | Sinking funds. | Dec. 31, 1905 | 114,570 | 18,996 | 42,729 | 176,295 | 23,707 | | 152,588 |
| | Public trust funds. | Dec. 31, 1905; Feb. 1, Apr. 10, 1906. | 2,343 | 12,863 | 3,882 | 19,088 | 1,565 | 12,299 | 5,224 |

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.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 department, offices, industries, and funds. ¹ | | | | From the public. | From departments, offices, industries, and funds. ¹ |
| 123 | Passaic, N. J. | | \$618,435 | \$164,963 | \$85,483 | \$868,881 | \$73,403 | \$630,515 | \$164,963 |
| | City government | June 30, 1906 | 436,709 | 164,963 | 83,797 | 685,469 | 65,501 | 619,968 | |
| | Schools | June 30, 1906 | 165,524 | | 894 | 166,418 | 5,328 | 8,800 | 152,290 |
| | Library | June 30, 1906 | 7,517 | | 240 | 7,757 | 1,477 | 407 | 5,873 |
| | Board of health | June 30, 1906 | 7,845 | | 470 | 8,315 | 975 | 1,340 | 6,000 |
| | Parks | June 30, 1906 | 840 | | 82 | 922 | 122 | | 800 |
| 124 | Haverhill, Mass. | | 1,287,064 | 252,659 | 70,966 | 1,610,689 | 40,884 | 1,317,146 | 252,659 |
| | City government | Dec. 31, 1905 | 1,137,212 | 80,701 | 27,215 | 1,245,128 | 13,254 | 1,074,165 | 157,709 |
| | Waterworks | Nov. 30, 1905 | 35,559 | 57,440 | 36,686 | 129,685 | 21,291 | 107,669 | 725 |
| | Sinking funds | Dec. 31, 1905 | 89,119 | 110,000 | 2,925 | 202,044 | 2,938 | 108,341 | 90,765 |
| | Investment funds | Dec. 31, 1905 | | 2,258 | 1,798 | 4,056 | 1,258 | 338 | 2,460 |
| | Public trust funds | Dec. 31, 1905 | 25,174 | 2,260 | 2,342 | 29,776 | 2,143 | 26,633 | 1,000 |
| 125 | Topeka, Kans. | | 889,127 | 5,790 | 225,463 | 1,120,380 | 177,517 | 935,119 | 7,744 |
| | City government | Mar. 31, 1906 | 597,043 | 5,089 | 191,910 | 794,042 | 114,678 | 679,364 | |
| | Schools | June 30, 1906 | 264,739 | | 9,792 | 274,531 | 31,318 | 243,213 | |
| | Library | Dec. 31, 1905 | 8,200 | | | 8,200 | | 456 | 7,744 |
| | Sinking funds | Mar. 31, 1906 | 18,021 | | 5,110 | 23,131 | 15,140 | 7,991 | |
| | Public trust funds | Dec. 31, 1905; Mar. 31, 1906 | 1,124 | 701 | 18,651 | 20,476 | 16,381 | 4,095 | |
| 126 | Salem, Mass. | | 1,277,243 | 10,250 | 107,123 | 1,394,616 | 263,750 | 1,120,616 | 10,250 |
| | City government | Nov. 30, 1905 | 1,245,114 | 9,177 | 66,072 | 1,320,363 | 224,888 | 1,095,265 | 210 |
| | Library | Nov. 30, 1905 | 541 | 473 | 660 | 1,674 | 604 | 470 | 600 |
| | Sinking funds | Nov. 30, 1905 | 6,120 | | 483 | 6,603 | 750 | 476 | 5,377 |
| | Investment funds | Nov. 30, 1905 | 1,866 | | 3,034 | 4,900 | 2,496 | 431 | 1,973 |
| | Public trust funds | Nov. 30, 1905 | 23,602 | 600 | 36,874 | 61,076 | 35,012 | 23,974 | 2,080 |
| 127 | Atlantic City, N. J. | | 1,551,728 | 678,749 | 423,081 | 2,653,558 | 286,927 | 1,763,450 | 603,181 |
| | City government | Aug. 31, 1905 | 1,228,455 | 493,478 | 262,250 | 1,984,183 | 183,869 | 1,615,045 | 185,269 |
| | Schools | June 30, 1906 | 259,239 | | 20,502 | 279,741 | 11,687 | 97,552 | 170,502 |
| | Library | Aug. 31, 1905 | 49,416 | | 645 | 50,061 | 23,497 | 11,564 | 15,000 |
| | Board of health | Aug. 31, 1905 | 10,318 | | 1,783 | 12,101 | 2,101 | | 10,000 |
| | Sinking funds | Aug. 31, 1905 | 4,300 | 185,271 | 137,901 | 327,472 | 65,773 | 39,289 | 222,410 |
| 128 | Chester, Pa. | | 518,094 | 58,511 | 84,273 | 660,878 | 51,233 | 551,134 | 58,511 |
| | City government | Apr. 30, 1906 | 183,063 | 44,207 | 17,472 | 244,742 | 11,904 | 232,838 | |
| | Schools | June 8, 1906 | 292,752 | 14,304 | 15,437 | 322,493 | 5,606 | 316,887 | |
| | Sinking funds | Apr. 2, June 9, 1906 | 42,279 | | 51,364 | 93,643 | 33,723 | 1,409 | 58,511 |
| 129 | Chelsea, Mass. | | 1,007,125 | 329,971 | 94,799 | 1,431,895 | 31,219 | 1,070,705 | 329,971 |
| | City government | Dec. 31, 1905 | 1,006,399 | 171,476 | 94,363 | 1,272,238 | 30,993 | 1,070,369 | 170,876 |
| | Sinking funds | Dec. 31, 1905 | | 158,495 | | 158,495 | | | 158,495 |
| | Public trust funds | Dec. 31, 1905 | 726 | | 436 | 1,162 | 226 | 336 | 600 |
| 130 | Newton, Mass. | | 3,203,401 | 1,367,249 | 148,909 | 4,719,559 | 71,188 | 3,281,122 | 1,367,249 |
| | City government | Dec. 31, 1905 | 3,056,969 | 591,149 | 111,882 | 3,760,000 | 40,955 | 2,936,172 | 782,873 |
| | Library | Dec. 31, 1905 | 742 | | 42 | 784 | 95 | 689 | |
| | Sinking funds | Dec. 31, 1905 | 137,899 | 776,100 | 33,025 | 947,024 | 27,030 | 337,782 | 582,212 |
| | Public trust funds | Dec. 31, 1905 | 7,791 | | 3,960 | 11,751 | 3,108 | 6,479 | 2,164 |
| 131 | Superior, Wis. | | 1,003,104 | 272,366 | 191,111 | 1,466,581 | 223,825 | 998,189 | 244,567 |
| | City government | Sept. 30, 1905 | 706,287 | 272,366 | 116,283 | 1,094,936 | 130,697 | 964,139 | 100 |
| | Schools | June 30, 1905 | 216,713 | | 17,945 | 234,658 | 27,086 | 33,259 | 174,313 |
| | Library | July 1, 1905 | 5,020 | | 3,808 | 8,828 | 2,658 | 170 | 6,000 |
| | Sinking funds | Sept. 30, 1905 | 75,084 | | 53,075 | 128,159 | 63,384 | 621 | 64,154 |
| 132 | Elmira, N. Y. | | 830,207 | 172,625 | 54,716 | 1,057,548 | 62,038 | 823,683 | 171,827 |
| | City government | Dec. 31, 1905 | 629,819 | 163,665 | 50,260 | 843,744 | 55,721 | 779,964 | 8,059 |
| | Schools | July 31, 1905 | 125,627 | | | 125,627 | | | 125,627 |
| | City board of audits | Dec. 31, 1905 | 65,731 | | | 65,731 | | 31,915 | 33,816 |
| | Investment funds | Dec. 31, 1905 | | 7,585 | | 7,585 | | 6,685 | 900 |
| | Public trust funds | Dec. 31, 1905 | 9,030 | 1,375 | 4,456 | 14,861 | 6,317 | 5,119 | 3,425 |
| 133 | Knoxville, Tenn. | | 562,723 | 67,925 | 16,762 | 647,410 | 25,430 | 554,865 | 67,115 |
| | City government | Jan. 23, 1906 | 483,866 | 66,952 | 2,520 | 553,338 | 15,091 | 538,247 | |
| | Schools | June 30, 1906 | 60,157 | | | 60,157 | 15 | | 60,142 |
| | Hospitals | Nov. 30, 1905 | 18,363 | | 5,259 | 23,622 | 3,627 | 13,022 | 6,973 |
| | Sinking funds | Jan. 23, 1906 | | | 8,983 | 8,983 | 6,360 | 2,623 | |
| | Public trust funds | Dec. 1, 1905 | 337 | 973 | | 1,310 | 337 | 973 | |
| 134 | Newcastle, Pa. | | 477,536 | 6,385 | 100,003 | 583,924 | 89,851 | 487,688 | 6,385 |
| | City government | Apr. 1, 1906 | 310,908 | 6,385 | 45,797 | 363,090 | 34,354 | 322,351 | 6,385 |
| | Schools | June 5, 1906 | 166,628 | | 54,206 | 220,834 | 55,497 | 165,337 | |
| 135 | Jacksonville, Fla. | | 667,832 | 57,657 | 68,380 | 793,869 | 97,192 | 639,020 | 57,657 |
| | City government | Dec. 31, 1905 | 667,832 | 57,657 | 68,380 | 793,869 | 97,192 | 639,020 | 57,657 |
| 136 | South Omaha, Nebr. | | 754,017 | | 177,167 | 931,184 | 249,523 | 681,661 | |
| | City government | July 31, 1905 | 513,135 | | 83,250 | 606,385 | 112,406 | 493,979 | |
| | Schools | June 30, 1905 | 218,442 | | 83,917 | 302,359 | 134,677 | 167,682 | |
| | Library | July 31, 1905 | 22,440 | | | 22,440 | 2,440 | 20,000 | |
| 137 | Rockford, Ill. | | 777,271 | 13,114 | 37,390 | 827,775 | 27,039 | 786,971 | 13,765 |
| | City government | Dec. 31, 1905 | 764,065 | 12,614 | 36,975 | 813,654 | 26,915 | 785,922 | 817 |
| | Library | May 31, 1906 | 13,206 | | 309 | 13,515 | 91 | 993 | 12,431 |
| | Public trust funds | Dec. 31, 1905 | | 500 | 106 | 606 | 33 | 56 | 517 |

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.

GENERAL TABLES.

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TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 department, offices, industries, and funds. ¹ | | | | From the public. | From departments, offices, industries, and funds. ¹ |
| 138 | Chattanooga, Tenn. | | \$564,854 | \$15,000 | \$221,969 | \$801,823 | \$38,707 | \$746,616 | \$16,500 |
| | City government..... | Sept. 30, 1905 | 486,779 | 15,000 | 217,307 | 729,086 | 2,029 | 727,057 | |
| | Library..... | Sept. 30, 1905 | 37,695 | | 2,202 | 39,897 | 32,990 | 1,907 | 5,000 |
| | Hospital..... | June 30, 1906 | 22,695 | | 2,313 | 25,008 | 1,856 | 16,652 | 6,500 |
| | Sinking funds..... | Sept. 30, 1905 | 7,685 | | 147 | 7,832 | 1,832 | 1,000 | 5,000 |
| 139 | Joplin, Mo. | | 374,878 | 34,514 | 59,393 | 468,785 | 68,279 | 365,992 | 34,514 |
| | City government..... | June 30, 1906 | 250,213 | 13,472 | 37,434 | 301,119 | 45,178 | 255,763 | 178 |
| | Schools..... | June 30, 1906 | 74,241 | 20,864 | 15,200 | 110,305 | 10,081 | 100,224 | |
| | Library..... | Apr. 30, 1906 | 175 | | 28 | 203 | 23 | 180 | |
| | Parks..... | June 30, 1906 | 400 | | | 400 | | 400 | |
| | Sinking funds..... | June 30, 1906 | 44,633 | 178 | 2,547 | 47,358 | 12,997 | 25 | 34,336 |
| | Private trust funds..... | June 30, 1906 | 5,216 | | 4,184 | 9,400 | | 9,400 | |
| 140 | Galveston, Tex. | | 1,213,446 | 285,702 | 595,868 | 2,095,016 | 961,023 | 848,291 | 285,702 |
| | City government..... | Feb. 28, 1906 | 988,076 | 165,060 | 496,849 | 1,649,985 | 880,590 | 672,290 | 97,105 |
| | Schools..... | Aug. 31, 1905 | 73,875 | | 27,789 | 101,664 | 20,662 | 80,359 | 643 |
| | Fiscal agent..... | Feb. 28, 1906 | 58,175 | | 2,263 | 60,438 | 5,288 | | 55,150 |
| | Sinking funds..... | Feb. 28, 1906 | 93,320 | | 68,967 | 254,287 | 54,483 | 67,000 | 132,804 |
| | Investment funds..... | Feb. 28, 1906 | | | 27,999 | 27,999 | | 27,999 | |
| | Public trust funds..... | Aug. 31, 1905 | | 643 | | 643 | | 643 | |
| 141 | Fitchburg, Mass. | | 1,575,483 | 159,454 | 121,159 | 1,856,096 | 65,774 | 1,630,868 | 159,454 |
| | City government..... | Nov. 30, 1905 | 1,472,038 | 121,905 | 56,689 | 1,650,632 | 752 | 1,598,826 | 51,054 |
| | Sinking funds..... | Nov. 30, 1905 | 80,000 | 30,217 | 63,046 | 173,263 | 64,510 | 1,667 | 107,086 |
| | Public trust funds..... | Nov. 30, 1905 | 23,445 | 7,332 | 1,424 | 32,201 | 512 | 30,375 | 1,314 |
| 142 | Macon, Ga. | | 405,114 | 59,264 | 48,811 | 513,189 | 18,694 | 432,731 | 61,764 |
| | City government..... | Dec. 17, 1905 | 351,909 | 59,264 | 23,671 | 434,844 | 6,341 | 428,503 | |
| | Sinking funds..... | Nov. 1, 1905 | 53,205 | | 25,140 | 78,345 | 12,353 | 4,228 | 61,764 |
| 143 | Auburn, N. Y. | | 692,770 | 150,887 | 70,333 | 913,990 | 69,505 | 699,361 | 145,124 |
| | City government..... | June 30, 1906 | 464,506 | 134,414 | 37,485 | 636,405 | 36,346 | 584,954 | 15,105 |
| | Schools..... | July 31, 1905 | 113,144 | 395 | 4,608 | 118,147 | 9,051 | 19,022 | 90,074 |
| | Town funds: | | | | | | | | |
| | Contingent audits..... | May 31, 1905 | 11,519 | | | 11,519 | 46 | | 11,473 |
| | Board of charities..... | June 30, 1906 | | 213 | | 213 | 213 | | |
| | Poorhouse and orphan asylum..... | Nov. 1, 1905 | 14,662 | | | 14,662 | | 11,228 | 3,434 |
| | Waterworks..... | Dec. 31, 1905 | 85,606 | 7,080 | 11,807 | 104,493 | 9,499 | 82,043 | 12,951 |
| | Cemetery commission..... | June 1, 1906 | 1,227 | 1,655 | 4,329 | 7,211 | 5,350 | 1,811 | 50 |
| | Southern Central Railroad bond funds..... | June 30, 1906 | 1,975 | | | 1,975 | 1,975 | | |
| | Sinking funds..... | Dec. 31, 1905 | | 7,080 | | 7,080 | | | 7,080 |
| | Public trust funds..... | June 30, 1906 | 131 | 50 | 12,104 | 12,285 | 7,025 | 303 | 4,957 |
| 144 | Racine, Wis. | | 670,469 | 12,500 | 260,395 | 943,364 | 221,821 | 714,043 | 7,500 |
| | City government..... | Apr. 30, 1906 | 634,011 | 12,500 | 222,628 | 869,139 | 189,576 | 679,563 | |
| | Library..... | May 31, 1906 | 6,085 | | 5,854 | 11,940 | 4,895 | 554 | 6,500 |
| | Parks..... | Apr. 30, 1906 | 1,363 | | 3,563 | 4,926 | | 3,926 | 1,000 |
| | Sinking funds..... | Apr. 30, 1906 | 29,000 | | 28,350 | 57,350 | 27,350 | 30,000 | |
| 145 | Woonsocket, R. I. | | 1,371,687 | 100,118 | 92,419 | 1,564,224 | 46,958 | 1,417,148 | 100,118 |
| | City government..... | Nov. 30, 1905 | 1,371,151 | 84,102 | 23,289 | 1,478,542 | 21,578 | 1,416,210 | 40,754 |
| | Library..... | Nov. 30, 1905 | 536 | | 280 | 816 | 300 | 500 | 16 |
| | Sinking funds..... | Nov. 30, 1905 | | 16,000 | 68,648 | 84,648 | 24,908 | 392 | 59,348 |
| | Public trust funds..... | Nov. 30, 1905 | | 16 | 202 | 218 | 172 | 46 | |
| 146 | Joliet, Ill. | | 685,037 | 800 | 105,125 | 790,962 | 110,369 | 679,793 | 800 |
| | City government..... | Apr. 30, 1906 | 443,140 | | 87,595 | 530,735 | 70,658 | 460,077 | |
| | Schools..... | June 30, 1906 | 153,453 | 800 | 9,676 | 163,929 | 8,636 | 155,293 | |
| | Township high school..... | June 30, 1906 | 55,609 | | 6,355 | 61,964 | 14,442 | 47,522 | |
| | Library..... | May 31, 1906 | 32,835 | | 1,499 | 34,334 | 16,633 | 16,901 | 800 |
| 147 | Kalamazoo, Mich. | | 778,712 | 129,870 | 11,942 | 920,524 | 33,155 | 758,369 | 129,000 |
| | City government..... | Mar. 31, 1906 | 575,473 | 112,260 | 10,471 | 698,204 | 20,825 | 659,769 | 17,610 |
| | Schools..... | June 1, 1906 | 201,046 | | 912 | 201,958 | 8,417 | 82,151 | 111,390 |
| | Sinking funds..... | Mar. 31, 1906 | 1,684 | 17,610 | 559 | 19,853 | 3,913 | 15,940 | |
| | Private trust funds..... | Mar. 31, 1906 | 509 | | | 509 | | 509 | |
| 148 | Wichita, Kans. | | 522,740 | 600 | 56,338 | 579,678 | 25,897 | 553,181 | 600 |
| | City government..... | Mar. 31, 1906 | 408,709 | 600 | 47,734 | 457,043 | 22,307 | 434,736 | |
| | Schools..... | June 30, 1906 | 112,658 | | 6,179 | 118,837 | 2,050 | 116,187 | 600 |
| | Public trust funds..... | Mar. 31, 1906 | 1,373 | | 2,425 | 3,798 | 1,540 | 2,258 | |
| 149 | Taunton, Mass. | | 1,095,569 | 377,379 | 121,362 | 1,594,310 | 60,116 | 1,156,816 | 377,378 |
| | City government..... | Nov. 30, 1905 | 1,057,487 | 169,780 | 69,774 | 1,297,041 | 18,131 | 1,067,773 | 211,137 |
| | Library..... | Nov. 30, 1905 | 302 | | 29 | 331 | 23 | 308 | |
| | Electric light fund..... | Nov. 30, 1905 | | 61,408 | | 61,408 | 4,748 | 56,660 | |
| | Sinking funds..... | Nov. 30, 1905 | 36,780 | 142,025 | 51,559 | 230,364 | 36,198 | 28,738 | 166,428 |
| | Public trust funds..... | Nov. 30, 1905 | 1,000 | 4,166 | | 5,166 | 1,016 | 8,337 | 813 |
| 150 | Sacramento, Cal. | | 754,887 | 18,165 | 694,786 | 1,467,838 | 275,377 | 1,119,914 | 72,547 |
| | City government..... | Jan. 17, 1906 | 525,063 | 18,165 | 644,152 | 1,187,380 | 238,870 | 948,291 | 219 |
| | Schools..... | June 30, 1906 | 154,260 | | 46,691 | 200,951 | 33,649 | 167,302 | |
| | High school..... | June 30, 1906 | 3,260 | | 3,534 | 6,794 | 2,473 | 4,321 | |
| | High school tax fund..... | June 30, 1906 | 19,770 | | | 19,770 | | | 19,770 |
| | School construction fund..... | June 30, 1906 | 52,174 | | | 52,174 | | | 52,174 |
| | Public trust funds..... | Jan. 7, 1906 | 360 | | 409 | 769 | 385 | | 384 |

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.

STATISTICS OF CITIES.

TABLE 2.—PAYMENTS, RECEIPTS, AND CASH BALANCES, BY DIVISIONS AND FUNDS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY, AND DIVISIONS AND FUNDS OF ITS GOVERNMENT. | 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 |
| 151 | Oshkosh, Wis. | | \$480,874 | \$9,500 | \$86,079 | \$575,453 | \$52,142 | \$613,811 | \$9,500 |
| | City government | Sept. 30, 1905. | 480,874 | | 83,566 | 564,440 | 42,629 | 512,311 | 9,500 |
| | Public trust funds | Sept. 30, 1905. | | 9,500 | 1,513 | 11,013 | 9,513 | 1,500 | |
| 152 | Pueblo, Colo. | | 1,618,148 | 25,589 | 136,218 | 1,779,955 | 173,670 | 1,577,656 | 28,629 |
| | City government | Dec. 31, 1905. | 1,070,306 | 25,589 | 48,140 | 1,144,035 | 31,292 | 1,112,743 | |
| | Schools | June 30, 1906. | 416,561 | | 71,001 | 487,562 | 105,801 | 381,761 | |
| | Library | Dec. 31, 1905. | 7,013 | | 933 | 7,946 | 536 | 410 | 7,000 |
| | Water department | Mar. 31, 1906. | 119,451 | | 12,694 | 132,145 | 33,715 | 78,575 | 19,856 |
| | Sinking funds | Dec. 31, 1905; June 30, 1906. | 4,817 | | 3,410 | 8,227 | 2,326 | 4,127 | 1,774 |
| | Investment funds | Dec. 31, 1905. | | | 40 | 40 | | 40 | |
| | | | | | | | | | |
| 153 | New Britain, Conn. | | 467,552 | 15,947 | 133,542 | 617,041 | 184,469 | 416,824 | 15,748 |
| | City government | Mar. 31, 1906. | 149,751 | 14,372 | 1,912 | 166,035 | | 166,035 | |
| | Schools | Mar. 31, 1906. | 84,664 | | 28 | 84,692 | 95 | 84,597 | |
| | Sewer commission | Mar. 31, 1906. | 137,953 | 701 | 7,430 | 146,084 | 80,445 | 65,639 | |
| | Street improvement fund | Mar. 31, 1906. | 3,447 | | 219 | 3,666 | 1,261 | 1,660 | 745 |
| | Parks | Mar. 31, 1906. | 995 | | 777 | 1,772 | 943 | | 829 |
| | Waterworks | Mar. 31, 1906. | 86,159 | 44 | 21,843 | 108,046 | 16,574 | 91,472 | |
| | Subway fund | Mar. 31, 1906. | | | 7,871 | 12,454 | 9,110 | 3,170 | 174 |
| | Sinking funds | Mar. 31, 1906. | 4,583 | | 90,056 | 90,056 | 73,588 | 2,468 | 14,000 |
| | Public trust funds | Mar. 31, 1906. | | 830 | 3,406 | 4,236 | 2,453 | 1,783 | |
| 154 | La Crosse, Wis. | | 640,138 | 187,764 | 350,437 | 1,178,339 | 262,869 | 727,705 | 187,766 |
| | City government | Dec. 31, 1905. | 640,138 | 83,264 | 280,112 | 1,013,514 | 181,809 | 727,204 | 104,501 |
| | Sinking funds | Dec. 31, 1905. | | 104,500 | 37,809 | 142,369 | 61,605 | | 80,764 |
| | Investment funds | Dec. 31, 1905. | | | 22,456 | 22,456 | 19,455 | 501 | 2,500 |

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.

STATISTICS OF CITIES.

TABLE 3.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS CORPORATE, TEMPORARY, AND TRANSFER,

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

| City num- ber. | CITY. | PAYMENTS. | | | | | | | |
|----------------------|------------------|-----------------|----------------|-------------------------|-------------------------|---|--------------------------------|--|--------------------------------|
| | | Grand total. | To the public. | | | To departments, offices, industries, and funds. | | | |
| | | | Total. | Corporate. ¹ | Temporary. ² | Total. | Service transfer. ³ | Interest and investment transfer. ⁴ | General transfer. ⁵ |
| | Grand total..... | \$1,035,902,691 | \$883,931,740 | \$572,960,113 | \$310,971,627 | \$151,970,951 | \$1,927,155 | \$74,589,593 | \$75,454,203 |
| | Group I..... | 702,651,815 | 609,233,066 | 376,857,193 | 232,375,873 | 93,418,749 | 811,105 | 50,948,271 | 41,659,373 |
| | Group II..... | 156,177,558 | 121,599,545 | 83,327,818 | 38,271,727 | 34,578,013 | 294,826 | 17,193,282 | 17,089,905 |
| | Group III..... | 104,054,492 | 89,437,885 | 65,955,524 | 23,482,361 | 14,616,607 | 459,066 | 3,985,613 | 10,171,928 |
| | Group IV..... | 73,018,826 | 63,661,244 | 46,819,578 | 16,841,666 | 9,357,582 | 362,158 | 2,462,427 | 6,532,997 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | |
|----|-------------------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|-------------|
| 1 | New York, N. Y..... | \$377,079,712 | \$336,570,555 | \$164,493,177 | \$172,077,378 | \$40,509,157 | \$54,258 | \$33,154,103 | \$7,300,796 |
| 2 | Chicago, Ill..... | 62,889,561 | 60,483,515 | 41,700,752 | 18,782,763 | 2,406,046 | 80,612 | 357,261 | 1,968,173 |
| 3 | Philadelphia, Pa..... | 45,604,707 | 40,618,870 | 32,535,074 | 8,083,596 | 4,986,037 | 166,040 | 1,538,971 | 3,280,426 |
| 4 | St. Louis, Mo..... | 22,670,935 | 19,861,954 | 17,944,189 | 1,917,765 | 2,808,981 | 63,032 | ..... | 2,745,949 |
| 5 | Boston, Mass..... | 54,719,405 | 40,418,482 | 29,112,985 | 11,305,497 | 14,300,923 | 225,462 | 7,766,499 | 6,308,962 |
| 6 | Baltimore, Md..... | 16,319,410 | 13,529,962 | 12,906,265 | 623,697 | 2,789,448 | 29,920 | 1,090,099 | 1,669,429 |
| 7 | Cleveland, Ohio..... | 16,649,144 | 12,234,413 | 11,242,826 | 991,587 | 4,414,731 | 9,384 | 1,618,735 | 2,786,612 |
| 8 | Buffalo, N. Y..... | 19,040,249 | 15,363,568 | 8,276,380 | 7,087,188 | 3,676,681 | 99,083 | 1,019,549 | 2,558,048 |
| 9 | San Francisco, Cal..... | 13,526,803 | 13,489,705 | 8,977,737 | 4,511,968 | 37,098 | 640 | ..... | 36,459 |
| 10 | Pittsburg, Pa..... | 15,641,857 | 11,238,149 | 9,834,723 | 1,403,426 | 4,403,708 | ..... | 1,929,279 | 2,474,429 |
| 11 | Cincinnati, Ohio..... | 15,539,414 | 10,473,785 | 9,980,290 | 493,495 | 5,065,629 | 1,715 | 1,725,572 | 3,338,342 |
| 12 | Detroit, Mich..... | 8,341,470 | 7,262,939 | 6,794,295 | 468,644 | 1,078,531 | ..... | 715,333 | 363,198 |
| 13 | Milwaukee, Wis..... | 9,186,793 | 8,112,439 | 5,433,697 | 2,678,742 | 1,044,354 | 59,063 | 400 | 984,801 |
| 14 | New Orleans, La..... | 9,996,529 | 6,649,536 | 5,882,564 | 766,972 | 3,346,993 | ..... | 31,620 | 3,315,373 |
| 15 | Washington, D. C..... | 15,475,826 | 12,925,394 | 11,742,239 | 1,183,155 | 2,550,432 | 21,296 | 850 | 2,528,286 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | |
|----|------------------------|--------------|--------------|-------------|-------------|-------------|---------|-------------|-------------|
| 16 | Newark, N. J..... | \$23,859,418 | \$13,901,313 | \$5,947,309 | \$7,954,004 | \$9,058,105 | \$9,154 | \$6,616,827 | \$3,332,124 |
| 17 | Minneapolis, Minn..... | 5,729,939 | 5,498,818 | 4,862,029 | 606,789 | 231,121 | ..... | 58,745 | 172,376 |
| 18 | Jersey City, N. J..... | 8,703,375 | 7,209,800 | 4,220,613 | 2,989,187 | 1,493,575 | ..... | 1,134,991 | 358,584 |
| 19 | Louisville, Ky..... | 6,858,299 | 5,745,181 | 4,023,501 | 1,721,590 | 1,113,118 | ..... | 2,640 | 1,110,478 |
| 20 | Indianapolis, Ind..... | 4,118,206 | 4,116,877 | 3,626,945 | 489,932 | 1,329 | ..... | 1,320 | 9 |
| 21 | Providence, R. I..... | 8,816,769 | 5,687,861 | 4,410,787 | 1,277,074 | 3,128,908 | 47,523 | 2,283,618 | 797,767 |
| 22 | St. Paul, Minn..... | 5,321,587 | 5,177,823 | 3,560,815 | 1,617,013 | 143,759 | 12,853 | 73,876 | 57,030 |
| 23 | Rochester, N. Y..... | 8,925,842 | 8,623,753 | 4,610,661 | 4,013,092 | 302,089 | 3,056 | 5,250 | 293,783 |
| 24 | Kansas City, Mo..... | 8,593,014 | 8,195,893 | 5,990,369 | 2,205,524 | 397,121 | 27,734 | 14,562 | 354,825 |
| 25 | Toledo, Ohio..... | 4,765,765 | 3,286,533 | 2,945,914 | 340,619 | 1,479,232 | 823 | 725,634 | 752,775 |
| 26 | Denver, Colo..... | 8,462,951 | 6,956,044 | 4,168,785 | 2,787,259 | 1,506,907 | 25,482 | ..... | 1,481,425 |
| 27 | Allegheny, Pa..... | 4,476,570 | 4,085,080 | 2,966,867 | 1,118,213 | 391,490 | 1,500 | 153,000 | 236,990 |
| 28 | Columbus, Ohio..... | 9,012,390 | 4,180,494 | 3,664,073 | 516,421 | 4,831,896 | 1,513 | 2,110,666 | 2,719,717 |
| 29 | Worcester, Mass..... | 9,264,333 | 4,316,870 | 2,705,493 | 1,611,377 | 4,947,463 | 48,654 | 2,525,025 | 2,373,584 |
| 30 | Los Angeles, Cal..... | 6,840,661 | 6,605,712 | 5,953,015 | 652,697 | 234,949 | 30,454 | ..... | 204,495 |
| 31 | Memphis, Tenn..... | 2,661,647 | 2,353,959 | 2,113,039 | 240,920 | 307,688 | 39,030 | 2,350 | 266,308 |
| 32 | Omaha, Nebr..... | 3,091,102 | 2,531,673 | 2,021,074 | 510,599 | 559,429 | ..... | 13,362 | 546,067 |
| 33 | New Haven, Conn..... | 3,653,544 | 2,911,968 | 1,772,149 | 1,139,819 | 741,576 | 1,087 | 75,042 | 665,447 |
| 34 | Syracuse, N. Y..... | 5,093,117 | 4,980,345 | 2,677,775 | 2,302,570 | 112,772 | ..... | 21,153 | 91,619 |
| 35 | Scranton, Pa..... | 1,895,493 | 1,881,574 | 1,379,714 | 501,860 | 13,919 | ..... | 13,919 | ..... |
| 36 | St. Joseph, Mo..... | 1,629,000 | 1,463,292 | 1,321,328 | 141,964 | 165,708 | 1,192 | 1,263 | 163,253 |
| 37 | Paterson, N. J..... | 4,601,483 | 3,521,893 | 1,742,189 | 1,779,704 | 1,079,590 | ..... | 966,000 | 113,590 |
| 38 | Fall River, Mass..... | 4,487,072 | 3,300,683 | 2,000,208 | 1,300,475 | 1,186,389 | ..... | 300,039 | 886,350 |
| 39 | Portland, Oreg..... | 3,267,888 | 3,260,796 | 2,832,925 | 427,871 | 7,092 | 2,109 | ..... | 4,983 |
| 40 | Atlanta, Ga..... | 2,048,093 | 1,805,305 | 1,780,151 | 25,154 | 242,788 | 42,462 | 94,000 | 106,326 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | |
|----|-------------------------|-------------|-------------|-------------|-------------|-----------|----------|-----------|-----------|
| 41 | Seattle, Wash..... | \$6,311,343 | \$6,311,263 | \$5,246,758 | \$1,064,505 | \$80 | ..... | ..... | \$80 |
| 42 | Dayton, Ohio..... | 3,542,586 | 2,540,029 | 1,830,297 | 709,732 | 1,002,557 | ..... | ..... | 843,337 |
| 43 | Albany, N. Y..... | 3,198,213 | 2,657,011 | 1,864,603 | 792,408 | 541,202 | ..... | \$159,220 | 160,594 |
| 44 | Grand Rapids, Mich..... | 3,025,975 | 2,188,655 | 1,646,194 | 542,461 | 837,320 | \$26,938 | 122,445 | 387,937 |
| 45 | Cambridge, Mass..... | 4,930,514 | 4,180,323 | 2,919,913 | 1,260,410 | 750,191 | 6,023 | 235,942 | 508,226 |
| 46 | Lowell, Mass..... | 3,864,584 | 3,786,664 | 1,795,193 | 1,991,471 | 77,920 | 24,104 | 7,010 | 46,806 |
| 47 | Hartford, Conn..... | 4,176,283 | 2,935,417 | 2,536,950 | 398,467 | 1,240,866 | 24,497 | 73,468 | 1,142,901 |
| 48 | Reading, Pa..... | 1,268,677 | 1,164,675 | 1,076,877 | 87,798 | 104,002 | 26,203 | 1,300 | 76,499 |
| 49 | Richmond, Va..... | 4,188,272 | 2,670,865 | 2,219,453 | 451,412 | 1,517,407 | 6,487 | 403,131 | 1,107,789 |
| 50 | Nashville, Tenn..... | 1,422,722 | 1,306,487 | 1,147,624 | 158,863 | 116,235 | ..... | ..... | 116,235 |
| 51 | Trenton, N. J..... | 2,970,113 | 2,289,143 | 1,300,655 | 988,488 | 680,970 | ..... | 136,777 | 544,193 |
| 52 | Wilmington, Del..... | 1,648,417 | 1,166,340 | 1,049,281 | 117,059 | 482,077 | ..... | ..... | 482,077 |
| 53 | Camden, N. J..... | 2,271,904 | 1,851,991 | 1,148,548 | 703,443 | 419,913 | ..... | 100,887 | 319,026 |
| 54 | Bridgeport, Conn..... | 1,569,013 | 1,216,117 | 1,167,056 | 49,061 | 352,896 | ..... | 93,177 | 259,719 |
| 55 | Lynn, Mass..... | 4,523,899 | 2,741,511 | 1,737,470 | 1,004,041 | 1,782,388 | 705 | 1,604,268 | 177,415 |

¹ For details, see Table 4.² For details, see page 46.³ For details, see Tables 5, 6, 8, 14, and 15, and notes to Tables 6, 11, 12, and 13.⁴ For details of interest transfers, see Tables 7 and 13. For details of investment transfers, see Tables 10, 20, 21, and 22.

GENERAL TABLES.

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TOGETHER WITH CASH BALANCES AND AGGREGATES, 1905; COMPARATIVE SUMMARY, 1902 TO 1905.

and the number assigned to each, see page 94.]

| 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. | RECEIPTS. | | | | | | | | City numbr. |
|--------------------------------|--|------------------------------------|---------------------------|------------------|-------------------------|-------------------------|---|--------------------------------|--|--------------------------------|-------------|
| | | | Grand total. ¹ | From the public. | | | From departments, offices, industries, and funds. | | | | |
| | | | | Total. | Corporate. ¹ | Temporary. ² | Total. | Service transfer. ³ | Interest and investment transfer. ⁴ | General transfer. ⁵ | |
| | | | | | | | | | | | |
| \$144,488,178 | ⁷ \$1,180,390,869 | \$145,284,263 | \$1,035,103,144 | \$882,315,623 | \$575,814,774 | \$306,500,849 | \$152,787,521 | \$1,928,877 | \$74,589,593 | \$76,269,051 | |
| 92,653,925 | ⁷ 795,305,740 | 98,559,804 | 696,742,474 | 603,347,607 | 375,730,984 | 227,616,623 | 93,394,867 | 809,272 | 50,948,271 | 41,637,324 | |
| 24,031,370 | 180,208,928 | 21,273,595 | 158,935,333 | 123,286,111 | 84,549,313 | 38,736,798 | 35,649,222 | 295,530 | 17,193,282 | 18,160,410 | |
| 15,565,121 | 119,619,613 | 13,699,524 | 105,920,089 | 91,468,938 | 68,394,472 | 23,074,466 | 14,451,151 | 459,076 | 3,985,613 | 10,006,462 | |
| 12,237,762 | 85,256,588 | 11,751,340 | 73,505,248 | 64,212,967 | 47,140,005 | 17,072,962 | 9,292,281 | 364,999 | 2,462,427 | 6,464,855 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|--------------|---------------|--------------|---------------|---------------|---------------|---------------|--------------|----------|--------------|-------------|----|
| \$14,210,723 | \$391,290,435 | \$17,324,784 | \$373,965,651 | \$333,456,494 | \$162,574,069 | \$170,882,425 | \$40,509,157 | \$54,258 | \$33,154,103 | \$7,300,796 | 1 |
| 14,613,062 | 77,502,623 | 15,907,383 | 61,595,240 | 59,189,194 | 40,454,080 | 18,735,114 | 2,406,046 | 80,612 | 357,261 | 1,968,173 | 2 |
| 19,629,758 | 65,234,465 | 23,456,227 | 41,778,239 | 36,792,202 | 32,003,006 | 4,788,596 | 4,986,037 | 166,640 | 1,538,971 | 3,280,426 | 3 |
| 7,642,438 | 30,313,373 | 7,597,382 | 22,715,990 | 19,907,061 | 17,780,788 | 2,126,273 | 2,808,329 | 50,890 | | 2,748,039 | 4 |
| 6,454,722 | 61,174,127 | 5,580,267 | 55,593,860 | 41,292,937 | 31,150,498 | 10,142,439 | 14,300,923 | 225,462 | 7,766,499 | 6,308,962 | 5 |
| 1,907,525 | 18,226,935 | 1,680,805 | 16,546,130 | 13,756,682 | 13,195,414 | 561,268 | 2,789,448 | 29,920 | 1,090,099 | 1,669,429 | 6 |
| 7,215,345 | 23,864,489 | 6,915,984 | 16,947,505 | 12,532,774 | 11,603,513 | 923,261 | 4,414,731 | 9,384 | 1,618,735 | 2,788,612 | 7 |
| 2,047,870 | 21,088,119 | 405,070 | 20,682,049 | 17,005,368 | 9,006,343 | 7,999,025 | 3,676,681 | 99,033 | 1,019,549 | 2,558,049 | 8 |
| 5,348,605 | 18,875,408 | 6,691,635 | 12,183,773 | 12,146,675 | 7,670,059 | 4,676,616 | 37,098 | 640 | | 36,458 | 9 |
| 4,206,011 | 19,847,868 | 4,075,745 | 15,768,661 | 11,364,953 | 9,962,569 | 1,402,384 | 4,403,708 | | 1,929,279 | 2,474,429 | 10 |
| 3,373,785 | 18,913,199 | 3,331,643 | 15,581,556 | 10,515,811 | 10,054,579 | 461,232 | 5,065,745 | 1,715 | 1,725,572 | 3,338,458 | 11 |
| 2,437,590 | 10,779,060 | 2,287,616 | 8,491,144 | 7,412,876 | 7,013,170 | 394,706 | 1,078,268 | | 715,333 | 362,935 | 12 |
| 825,091 | 9,981,884 | 723,050 | 9,258,834 | 8,238,163 | 5,461,629 | 2,776,534 | 1,020,671 | 59,372 | 400 | 960,899 | 13 |
| 2,100,376 | 12,156,905 | 2,021,855 | 10,135,050 | 6,788,057 | 6,025,618 | 762,439 | 3,346,993 | | 31,620 | 3,315,373 | 14 |
| 581,024 | 16,056,850 | 558,058 | 15,498,792 | 12,948,360 | 11,770,049 | 1,178,311 | 2,550,432 | 21,296 | 850 | 2,528,298 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|-----------|--------------|-------------|--------------|--------------|-------------|-------------|-------------|---------|-------------|-------------|----|
| \$910,619 | \$24,770,037 | \$1,134,937 | \$23,635,100 | \$13,651,353 | \$5,995,686 | \$7,655,667 | \$9,983,747 | \$9,154 | \$6,616,827 | \$3,357,766 | 16 |
| 567,862 | 6,297,801 | 540,950 | 5,747,851 | 5,516,730 | 5,040,032 | 476,698 | 231,121 | | 58,745 | 172,376 | 17 |
| 1,336,235 | 10,039,610 | 1,138,108 | 8,901,502 | 7,347,901 | 4,350,656 | 2,997,245 | 1,553,601 | | 1,134,991 | 418,610 | 18 |
| 308,999 | 7,667,298 | 632,872 | 7,034,426 | 5,924,851 | 4,140,562 | 1,784,289 | 1,109,575 | | | 1,106,935 | 19 |
| 666,211 | 4,784,417 | 778,127 | 4,006,290 | 4,004,961 | 3,498,657 | 506,304 | 1,329 | | 1,320 | 9 | 20 |
| 785,875 | 9,602,644 | 686,276 | 8,916,368 | 5,787,460 | 4,708,641 | 1,078,819 | 3,128,908 | 47,523 | 2,283,618 | 797,767 | 21 |
| 543,766 | 5,865,353 | 484,984 | 5,380,369 | 5,236,610 | 3,617,322 | 1,619,288 | 143,759 | 12,853 | 73,876 | 57,030 | 22 |
| 1,830,319 | 10,756,161 | 2,195,282 | 8,560,879 | 8,258,790 | 4,203,511 | 4,055,279 | 302,089 | 3,056 | 5,250 | 293,783 | 23 |
| 1,809,302 | 10,402,316 | 2,243,153 | 8,159,163 | 7,762,042 | 5,693,346 | 397,121 | 397,121 | 27,734 | 14,562 | 354,825 | 24 |
| 1,374,830 | 6,140,595 | 905,333 | 5,235,262 | 3,756,030 | 3,193,808 | 562,222 | 1,479,232 | 823 | 725,634 | 752,775 | 25 |
| 1,526,858 | 9,989,809 | 892,167 | 9,097,642 | 7,489,040 | 4,730,036 | 2,759,004 | 1,608,602 | 26,186 | | 1,582,416 | 26 |
| 982,234 | 5,458,804 | 741,428 | 4,717,376 | 4,326,496 | 3,608,283 | 1,118,213 | 390,880 | 1,500 | 153,000 | 236,300 | 27 |
| 800,504 | 9,812,894 | 496,750 | 9,316,144 | 4,484,244 | 2,672,351 | 1,811,893 | 4,831,900 | 1,513 | 2,110,670 | 2,719,717 | 28 |
| 867,360 | 10,131,693 | 1,006,135 | 9,125,558 | 4,178,099 | 2,892,932 | 1,351,167 | 4,947,459 | 48,854 | 2,525,021 | 2,373,584 | 29 |
| 4,422,646 | 11,183,307 | 2,465,301 | 8,718,006 | 7,662,887 | 6,990,240 | 672,647 | 1,055,119 | 30,454 | | 1,024,665 | 30 |
| 672,334 | 3,333,981 | 590,740 | 2,743,241 | 2,375,553 | 2,232,390 | 143,173 | 367,688 | 39,030 | 2,350 | 326,308 | 31 |
| 742,311 | 3,833,413 | 807,934 | 3,025,479 | 2,455,729 | 1,841,468 | 614,261 | 569,750 | | 13,262 | 556,888 | 32 |
| 295,437 | 3,948,981 | 248,762 | 3,700,219 | 2,859,057 | 1,895,592 | 1,063,465 | 741,162 | 1,087 | 75,042 | 665,033 | 33 |
| 418,748 | 5,511,865 | 423,618 | 5,088,247 | 4,975,475 | 2,671,570 | 2,303,905 | 112,772 | | 21,153 | 91,619 | 34 |
| 453,111 | 2,348,604 | 387,019 | 1,961,585 | 1,947,666 | 1,459,125 | 488,541 | 13,919 | | 13,919 | | 35 |
| 333,677 | 1,962,677 | 582,243 | 1,380,434 | 1,214,797 | 1,074,844 | 139,953 | 165,637 | 1,192 | 1,263 | 163,182 | 36 |
| 423,406 | 5,024,889 | 448,271 | 4,576,618 | 3,495,953 | 1,716,295 | 1,779,658 | 1,080,665 | | 966,000 | 114,665 | 37 |
| 355,922 | 4,842,994 | 507,982 | 4,335,012 | 3,151,705 | 1,918,397 | 1,233,308 | 1,183,307 | | 300,039 | 883,268 | 38 |
| 861,245 | 4,129,133 | 631,545 | 3,497,588 | 3,490,496 | 3,062,547 | 427,949 | 7,092 | | 2,109 | 4,983 | 39 |
| 321,559 | 2,369,652 | 294,678 | 2,074,974 | 1,832,186 | 1,807,032 | 25,154 | 242,788 | 42,462 | 94,000 | 106,326 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-----------|----------|-----------|-----------|----|
| \$1,536,670 | \$7,848,013 | \$1,097,104 | \$6,750,909 | \$6,750,829 | \$5,688,255 | \$1,062,574 | \$80 | | | \$80 | 41 |
| 582,311 | 4,124,897 | 561,944 | 3,562,953 | 2,580,482 | 1,818,404 | 742,078 | 1,002,472 | | \$150,220 | 843,251 | 42 |
| 406,309 | 3,604,522 | 410,053 | 3,194,469 | 2,553,267 | 1,853,311 | 799,956 | 541,202 | | 180,504 | 380,608 | 43 |
| 556,363 | 3,582,338 | 583,933 | 2,998,405 | 2,140,404 | 1,603,046 | 537,358 | 858,001 | \$26,938 | 122,445 | 708,618 | 44 |
| 177,984 | 5,108,498 | 255,471 | 4,853,027 | 4,102,836 | 2,865,720 | 1,237,116 | 750,191 | 6,023 | 235,942 | 508,226 | 45 |
| 401,984 | 4,266,568 | 264,783 | 4,001,785 | 3,923,865 | 2,003,141 | 1,920,724 | 77,920 | | 24,104 | 46,806 | 46 |
| 1,229,646 | 5,405,929 | 693,235 | 4,712,694 | 3,587,283 | 3,287,807 | 299,476 | 1,125,411 | | 24,497 | 1,027,446 | 47 |
| 402,635 | 1,671,312 | 302,817 | 1,368,495 | 1,264,493 | 1,199,870 | 64,623 | 104,002 | | 26,203 | 76,499 | 48 |
| 362,704 | 4,550,976 | 559,184 | 3,991,792 | 2,474,388 | 2,040,066 | 434,319 | 1,517,407 | 6,487 | 403,131 | 1,107,789 | 49 |
| 414,030 | 1,836,752 | 351,469 | 1,485,283 | 1,369,048 | 1,210,185 | 158,863 | 116,235 | | | 116,235 | 50 |
| 577,372 | 3,547,485 | 591,388 | 2,956,097 | 2,259,822 | 1,275,421 | 984,401 | | | | 559,498 | 51 |
| 207,522 | 1,855,939 | 78,511 | 1,777,428 | 1,365,679 | 1,248,620 | 117,059 | 411,749 | | | 411,749 | 52 |
| 180,508 | 2,452,412 | 232,088 | 2,220,324 | 1,800,411 | 1,085,068 | 705,343 | 419,913 | | | 319,026 | 53 |
| 126,600 | 1,695,613 | 137,047 | 1,558,566 | 1,198,327 | 1,150,266 | 49,061 | 359,239 | | | 266,062 | 54 |
| 500,604 | 5,024,503 | 562,442 | 4,462,061 | 2,679,673 | 1,520,431 | 1,159,242 | 1,782,388 | 705 | 1,604,268 | 177,415 | 55 |

⁶ Exclusive of general transfers between minor offices and accounts.

⁷ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

⁸ The aggregate of all payments and cash on hand at close of year exceeds the aggregate of cash on hand at beginning of year and all receipts during year by \$3,462, on account of an incomplete sinking fund report for Pittsburgh, Pa.

STATISTICS OF CITIES.

TABLE 3.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS CORPORATE, TEMPORARY, AND TRANSFER,

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY | PAYMENTS. | | | | | | | |
|--------------|-----------------------|--------------|----------------|-------------------------|-------------------------|---|--------------------------------|---|--------------------------------|
| | | Grand total. | To the public. | | | To departments, offices, industries, and funds. | | | |
| | | | Total. | Corporate. ¹ | Temporary. ² | Total. | Service transfer. ³ | Interst and investment transfer. ⁴ | General transfer. ⁵ |
| 56 | Troy, N. Y. | \$2,580,061 | \$2,486,949 | \$1,569,139 | \$917,810 | \$93,112 | ..... | \$45 | \$93,067 |
| 57 | Des Moines, Iowa | 1,400,823 | 1,400,386 | 1,323,759 | 76,627 | 437 | ..... | ..... | 437 |
| 58 | New Bedford, Mass. | 3,480,731 | 3,256,222 | 1,391,691 | 1,864,531 | 224,510 | \$18,300 | 11,910 | 194,300 |
| 59 | Springfield, Mass. | 3,526,952 | 2,884,122 | 1,713,915 | 1,170,207 | 642,830 | 65,000 | 74,281 | 503,549 |
| 60 | Oakland, Cal. | 2,223,945 | 2,119,107 | 2,004,658 | 114,449 | 104,838 | ..... | ..... | 104,838 |
| 61 | Lawrence, Mass. | 2,234,086 | 2,153,702 | 1,052,658 | 1,101,044 | 80,384 | 5,607 | 52,297 | 22,480 |
| 62 | Somerville, Mass. | 2,272,592 | 2,241,026 | 1,322,773 | 918,253 | 31,566 | 31,566 | ..... | ..... |
| 63 | Kansas City, Kans. | 1,292,241 | 1,278,220 | 1,020,503 | 257,717 | 14,021 | ..... | ..... | 14,021 |
| 64 | Savannah, Ga. | 1,093,710 | 1,090,710 | 1,006,657 | 84,053 | 3,000 | ..... | ..... | 3,000 |
| 65 | Hoboken, N. J. | 1,677,940 | 1,344,113 | 993,105 | 351,008 | 333,827 | 796 | 47,924 | 285,107 |
| 66 | Peoria, Ill. | 1,491,990 | 1,439,655 | 1,037,904 | 401,751 | 52,335 | 800 | 4,611 | 46,924 |
| 67 | Duluth, Minn. | 1,753,054 | 1,612,206 | 1,581,608 | 30,598 | 140,848 | 48,675 | 544 | 91,629 |
| 68 | Utica, N. Y. | 2,024,704 | 1,941,007 | 1,352,073 | 588,934 | 83,697 | ..... | ..... | 83,697 |
| 69 | Manchester, N. H. | 1,513,143 | 1,410,790 | 766,140 | 644,650 | 102,353 | 26,871 | 18,932 | 56,550 |
| 70 | Evansville, Ind. | 900,660 | 837,010 | 762,594 | 74,416 | 63,650 | ..... | ..... | 49,207 |
| 71 | Yonkers, N. Y. | 2,896,925 | 2,276,210 | 1,511,490 | 764,720 | 620,715 | 29,411 | 39,529 | 551,775 |
| 72 | San Antonio, Tex. | 1,258,678 | 898,347 | 835,619 | 62,728 | 360,331 | ..... | 12,000 | 348,331 |
| 73 | Elizabeth, N. J. | 1,148,687 | 1,020,214 | 688,225 | 331,989 | 128,473 | ..... | 27,585 | 100,888 |
| 74 | Waterbury, Conn. | 1,300,962 | 1,257,507 | 989,924 | 267,583 | 43,455 | ..... | 5,123 | 38,332 |
| 75 | Salt Lake City, Utah. | 1,929,004 | 1,916,329 | 1,743,802 | 172,527 | 12,675 | ..... | ..... | ..... |
| 76 | Erie, Pa. | 1,117,443 | 1,030,397 | 848,384 | 182,013 | 87,046 | ..... | 18,360 | 68,686 |
| 77 | Wilkesbarre, Pa. | 706,868 | 706,553 | 674,734 | 31,819 | 315 | ..... | 315 | ..... |
| 78 | Schenectady, N. Y. | 1,957,935 | 1,850,073 | 1,146,008 | 704,065 | 107,862 | ..... | 85,452 | 22,410 |
| 79 | Norfolk, Va. | 1,419,047 | 1,194,938 | 1,064,202 | 130,736 | 224,109 | 12 | 158,187 | 65,910 |
| 80 | Houston, Tex. | 1,374,087 | 1,205,687 | 1,150,421 | 55,266 | 168,400 | ..... | ..... | 168,400 |
| 81 | Charleston, S. C. | 826,837 | 719,916 | 705,921 | 13,995 | 106,921 | 1,319 | 18,390 | 87,212 |
| 82 | Harrisburg, Pa. | 1,250,477 | 1,095,833 | 932,337 | 163,496 | 154,644 | ..... | 41,194 | 113,450 |
| 83 | Portland, Me. | 2,208,827 | 1,951,124 | 1,272,003 | 679,121 | 257,703 | 4,538 | 102,542 | 150,623 |
| 84 | Dallas, Tex. | 1,143,610 | 1,088,365 | 985,370 | 102,995 | 55,245 | 36,410 | 14,835 | 4,000 |
| 85 | Tacoma, Wash. | 3,060,461 | 2,986,418 | 2,265,756 | 720,662 | 74,043 | 62,129 | 7,376 | 4,588 |
| 86 | Terre Haute, Ind. | 759,587 | 733,684 | 633,048 | 100,636 | 25,903 | ..... | 1,626 | 24,277 |
| 87 | Youngstown, Ohio. | 1,315,909 | 1,004,574 | 922,231 | 82,343 | 311,335 | ..... | 129,893 | 181,442 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | |
|-----|----------------------|-----------|-----------|-----------|----------|----------|----------|----------|----------|
| 88 | Fort Wayne, Ind. | \$907,365 | \$837,174 | \$785,858 | \$51,316 | \$70,191 | ..... | \$32,094 | \$38,097 |
| 89 | Holyoke, Mass. | 2,570,078 | 2,127,292 | 1,249,488 | 877,804 | 442,786 | \$64,382 | 124,674 | 253,730 |
| 90 | Akron, Ohio | 1,464,074 | 1,014,766 | 932,167 | 82,599 | 449,308 | ..... | 191,041 | 258,267 |
| 91 | Brockton, Mass. | 2,614,753 | 1,673,636 | 1,037,279 | 636,357 | 941,117 | 11,651 | 60,675 | 868,791 |
| 92 | Saginaw, Mich. | 1,648,323 | 1,331,391 | 978,974 | 352,417 | 316,932 | 1,798 | 20,944 | 294,190 |
| 93 | Lincoln, Nebr. | 898,618 | 896,525 | 689,354 | 207,171 | 2,093 | ..... | 960 | 1,133 |
| 94 | Lancaster, Pa. | 695,271 | 693,485 | 616,737 | 76,748 | 1,786 | 269 | 1,517 | ..... |
| 95 | Covington, Ky. | 973,606 | 745,338 | 628,609 | 116,729 | 228,468 | 384 | 400 | 227,684 |
| 96 | Altoona, Pa. | 843,728 | 748,027 | 650,288 | 97,739 | 95,701 | ..... | 4,422 | 91,279 |
| 97 | Spokane, Wash. | 2,303,433 | 2,301,933 | 1,629,763 | 672,170 | 1,500 | ..... | 1,250 | 250 |
| 98 | Birmingham, Ala. | 1,469,451 | 1,398,501 | 1,109,584 | 288,917 | 70,950 | 10,000 | ..... | 60,950 |
| 99 | Pawtucket, R. I. | 1,807,446 | 1,581,862 | 1,141,050 | 440,812 | 225,584 | 17,114 | 28,308 | 180,162 |
| 100 | South Bend, Ind. | 983,018 | 957,757 | 848,629 | 109,128 | 25,261 | ..... | ..... | 25,261 |
| 101 | Binghamton, N. Y. | 998,124 | 904,550 | 791,683 | 112,867 | 93,574 | ..... | ..... | 93,574 |
| 102 | Augusta, Ga. | 663,777 | 663,889 | 549,393 | 114,496 | 29,888 | 10,538 | ..... | 19,350 |
| 103 | Bayonne, N. J. | 1,429,624 | 1,165,195 | 827,228 | 337,967 | 264,429 | ..... | 165,754 | 98,675 |
| 104 | Mobile, Ala. | 1,018,216 | 765,153 | 643,433 | 121,720 | 253,063 | 3,258 | ..... | 249,805 |
| 105 | Johnstown, Pa. | 444,401 | 407,610 | 386,075 | 21,535 | 36,881 | ..... | 3,363 | 33,518 |
| 106 | McKeesport, Pa. | 827,846 | 771,490 | 640,475 | 131,015 | 56,356 | ..... | 9,375 | 46,981 |
| 107 | Dubuque, Iowa. | 641,675 | 638,490 | 488,767 | 149,723 | 3,185 | 3,185 | ..... | ..... |
| 108 | Butte, Mont. | 1,274,248 | 1,274,248 | 818,838 | 455,410 | ..... | ..... | ..... | ..... |
| 109 | Springfield, Ohio | 842,856 | 721,187 | 661,761 | 59,426 | 121,669 | ..... | 19,585 | 102,084 |
| 110 | Wheeling, W. Va. | 942,007 | 818,564 | 720,338 | 98,226 | 123,443 | ..... | ..... | 123,443 |
| 111 | Sioux City, Iowa | 851,610 | 850,087 | 731,568 | 118,519 | 1,523 | 271 | ..... | 1,252 |
| 112 | Bay City, Mich. | 1,081,836 | 1,020,423 | 714,413 | 306,010 | 61,413 | 21,704 | ..... | 39,709 |
| 113 | Allentown, Pa. | 530,634 | 463,871 | 452,966 | 10,885 | 66,763 | ..... | 10,755 | 56,008 |
| 114 | Davenport, Iowa | 982,651 | 978,895 | 820,506 | 158,389 | 3,756 | ..... | ..... | 3,756 |
| 115 | Montgomery, Ala. | 670,561 | 653,426 | 639,392 | 14,034 | 17,135 | 12,135 | ..... | 5,000 |
| 116 | East St. Louis, Ill. | 1,055,653 | 1,037,412 | 944,477 | 92,935 | 18,241 | ..... | ..... | 18,241 |
| 117 | Little Rock, Ark. | 521,534 | 509,047 | 397,879 | 111,168 | 12,487 | 4,953 | ..... | 7,534 |
| 118 | Quincy, Ill. | 575,988 | 561,682 | 407,537 | 154,145 | 14,306 | ..... | ..... | 14,306 |
| 119 | York, Pa. | 547,405 | 545,474 | 543,283 | 2,191 | 1,931 | ..... | 1,224 | 707 |
| 120 | Springfield, Ill. | 1,185,605 | 1,184,587 | 840,893 | 343,694 | 1,018 | ..... | 818 | 200 |
| 121 | Malden, Mass. | 1,455,928 | 1,388,021 | 799,381 | 588,640 | 67,907 | 5,400 | 7,579 | 54,928 |
| 122 | Canton, Ohio | 888,661 | 692,991 | 573,760 | 119,231 | 195,670 | ..... | 14,948 | 180,722 |

¹ For details, see Table 4.² For details, see page 46.³ For details, see Tables 5, 6, 8, 14, and 15, and notes to Tables 6, 11, 12, and 13.

GENERAL TABLES.

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TOGETHER WITH CASH BALANCES AND AGGREGATES, 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| Cash on hand at close of year. | Aggregates of all payments, and cash on hand at close of year. ⁶ | Cash on hand at beginning of year. | RECEIPTS. | | | | | | | | City number. |
|--------------------------------|---|------------------------------------|--------------|------------------|-------------------------|-------------------------|---|--------------------------------|--|--------------------------------|--------------|
| | | | Grand total. | From the public. | | | From departments, offices, industries, and funds. | | | | |
| | | | | Total. | Corporate. ¹ | Temporary. ² | Total. | Service transfer. ³ | Interest and investment transfer. ⁴ | General transfer. ⁵ | |
| \$222,908 | \$2,802,969 | \$64,551 | \$2,738,418 | \$2,645,306 | \$1,729,274 | \$916,032 | \$93,112 | | \$45 | \$93,067 | 56 |
| 332,600 | 1,733,423 | 324,736 | 1,408,687 | 1,408,250 | 1,332,964 | 75,286 | 437 | | | 437 | 57 |
| 119,483 | 3,600,215 | 56,463 | 3,543,752 | 3,319,242 | 1,651,196 | 1,668,046 | 224,510 | \$18,300 | 11,910 | 194,300 | 58 |
| 418,020 | 3,944,972 | 388,108 | 3,556,864 | 2,914,034 | 1,792,204 | 1,121,830 | 642,830 | 65,000 | 74,281 | 503,549 | 59 |
| 677,178 | 2,901,123 | 1,017,257 | 1,883,866 | 1,779,028 | 1,664,679 | 114,349 | 104,838 | | | 104,838 | 60 |
| 73,635 | 2,307,721 | 77,459 | 2,230,262 | 2,149,878 | 1,105,033 | 1,044,845 | 80,384 | 5,607 | 52,297 | 22,480 | 61 |
| 116,799 | 2,389,391 | 73,744 | 2,315,647 | 2,284,081 | 1,365,503 | 918,578 | 31,566 | 31,566 | | | 62 |
| 182,891 | 1,475,132 | 207,986 | 1,267,146 | 1,253,125 | 993,984 | 259,141 | 14,021 | | | 14,021 | 63 |
| 44,176 | 1,137,886 | 101,113 | 1,036,773 | 1,033,773 | 949,720 | 84,053 | 3,000 | | | 3,000 | 64 |
| 87,352 | 1,765,292 | 41,325 | 1,723,967 | 1,390,140 | 1,039,133 | 351,007 | 333,827 | 796 | 47,924 | 285,107 | 65 |
| 114,783 | 1,606,773 | 165,446 | 1,441,327 | 1,390,087 | 1,000,836 | 389,251 | 51,240 | 800 | 4,611 | 45,829 | 66 |
| 569,981 | 2,323,035 | 312,646 | 2,010,389 | 1,869,541 | 1,838,943 | 30,598 | 140,848 | 48,675 | 544 | 91,629 | 67 |
| 58,875 | 2,083,579 | 211,956 | 1,871,623 | 1,787,926 | 1,198,995 | 588,931 | 83,697 | | | 83,697 | 68 |
| 198,419 | 1,711,562 | 219,278 | 1,492,284 | 1,389,931 | 872,706 | 517,225 | 102,353 | 26,871 | 18,932 | 56,550 | 69 |
| 135,780 | 1,036,440 | 104,153 | 932,287 | 868,637 | 792,251 | 76,386 | 63,650 | | 14,443 | 49,207 | 70 |
| 118,801 | 3,015,726 | 248,689 | 2,767,037 | 2,146,312 | 1,384,592 | 761,720 | 620,725 | 29,421 | 39,529 | 551,775 | 71 |
| 415,693 | 1,674,371 | 344,255 | 1,330,116 | 971,116 | 844,388 | 126,728 | 359,000 | | 12,000 | 347,000 | 72 |
| 315,532 | 1,464,219 | 241,163 | 1,223,056 | 1,094,583 | 762,595 | 331,988 | 128,473 | | 27,585 | 100,888 | 73 |
| 205,455 | 1,506,417 | 199,683 | 1,306,734 | 1,263,279 | 1,027,641 | 235,638 | 43,455 | | 5,123 | 38,332 | 74 |
| 1,160,684 | 3,089,688 | 139,967 | 2,949,721 | 2,937,046 | 2,764,805 | 172,241 | 12,675 | 12,675 | | | 75 |
| 160,914 | 1,278,357 | 235,280 | 1,043,077 | 976,031 | 886,907 | 89,124 | 67,046 | | 18,360 | 48,686 | 76 |
| 82,269 | 789,137 | 47,251 | 741,886 | 741,571 | 709,753 | 31,818 | 315 | | 315 | | 77 |
| 167,496 | 2,125,431 | 272,763 | 1,852,668 | 1,744,806 | 1,040,726 | 704,080 | 107,862 | | 85,452 | 22,410 | 78 |
| 263,483 | 1,682,530 | 185,479 | 1,497,051 | 1,272,942 | 1,142,205 | 130,737 | 224,109 | 12 | 158,187 | 65,910 | 79 |
| 156,456 | 1,530,543 | 308,287 | 1,222,256 | 1,053,356 | 995,098 | 58,258 | 168,900 | | | 168,900 | 80 |
| 122,452 | 949,289 | 102,531 | 846,758 | 739,837 | 724,955 | 14,882 | 106,921 | 1,319 | 18,390 | 87,212 | 81 |
| 290,257 | 1,540,734 | 144,476 | 1,396,258 | 1,241,614 | 1,056,488 | 185,126 | 154,644 | | 41,194 | 113,450 | 82 |
| 33,635 | 2,242,462 | 27,688 | 2,214,774 | 1,957,071 | 1,196,349 | 760,722 | 257,703 | 4,538 | 102,542 | 150,623 | 83 |
| 202,595 | 1,346,205 | 254,343 | 1,091,862 | 1,036,617 | 938,817 | 97,800 | 55,245 | 36,410 | 14,835 | 4,000 | 84 |
| 241,984 | 3,302,445 | 185,491 | 3,116,954 | 3,042,911 | 2,331,309 | 711,602 | 74,043 | 62,129 | 7,376 | 4,538 | 85 |
| 243,843 | 1,003,430 | 221,116 | 782,314 | 756,411 | 655,655 | 100,756 | 25,903 | | 1,626 | 24,277 | 86 |
| 367,450 | 1,683,359 | 493,372 | 1,189,987 | 878,652 | 745,157 | 133,495 | 311,335 | | 129,893 | 181,442 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|-----------|-------------|-----------|-------------|-------------|-----------|----------|----------|----------|----------|----------|-----|
| \$448,548 | \$1,355,913 | \$272,557 | \$1,083,356 | \$1,013,165 | \$962,352 | \$50,813 | \$70,151 | | \$32,094 | \$38,097 | 88 |
| 319,255 | 2,889,333 | 226,178 | 2,663,155 | 2,220,369 | 1,304,575 | 915,794 | 442,786 | \$64,382 | 124,674 | 253,730 | 89 |
| 352,881 | 1,816,955 | 101,791 | 1,406,164 | 956,856 | 785,643 | 171,213 | 449,308 | | 191,041 | 258,267 | 90 |
| 44,100 | 2,658,853 | 129,560 | 2,529,293 | 1,588,176 | 937,243 | 650,933 | 941,117 | 11,651 | 60,675 | 868,791 | 91 |
| 153,877 | 1,802,200 | 94,324 | 1,707,876 | 1,393,698 | 1,040,689 | 353,009 | 314,178 | 1,798 | 20,944 | 291,436 | 92 |
| 252,035 | 1,150,653 | 287,028 | 863,625 | 861,532 | 652,476 | 209,056 | 2,093 | | 960 | 1,133 | 93 |
| 128,773 | 824,044 | 284,284 | 537,760 | 537,974 | 461,226 | 76,746 | 1,786 | 269 | 1,517 | | 94 |
| 143,118 | 1,116,924 | 136,533 | 980,391 | 745,443 | 628,575 | 116,868 | 234,948 | 384 | 400 | 234,164 | 95 |
| 126,432 | 970,160 | 142,402 | 827,758 | 732,057 | 713,316 | 18,741 | 95,701 | | 4,422 | 91,279 | 96 |
| 452,051 | 2,755,484 | 152,040 | 2,603,444 | 2,601,944 | 1,931,009 | 670,935 | 1,500 | | 1,250 | 250 | 97 |
| 237,591 | 1,707,042 | 407,846 | 1,299,196 | 1,246,246 | 958,783 | 287,463 | 52,950 | 10,000 | | 42,950 | 98 |
| 745,764 | 2,553,210 | 524,234 | 2,028,976 | 1,803,392 | 1,365,230 | 438,162 | 225,584 | 17,114 | 28,308 | 180,162 | 99 |
| 182,127 | 1,165,145 | 256,347 | 908,798 | 883,537 | 774,409 | 109,128 | 25,261 | | | 25,261 | 100 |
| 67,659 | 1,065,783 | 190,095 | 875,688 | 780,114 | 669,599 | 110,515 | 95,574 | | | 95,574 | 101 |
| 47,321 | 741,098 | 39,436 | 701,662 | 671,774 | 557,278 | 114,496 | 29,888 | 10,538 | | 19,350 | 102 |
| 129,609 | 1,559,233 | 141,585 | 1,417,648 | 1,153,219 | 815,252 | 337,967 | 264,429 | | 165,754 | 98,675 | 103 |
| 263,472 | 1,281,688 | 334,635 | 947,053 | 693,990 | 574,270 | 119,720 | 253,063 | 3,258 | | 249,805 | 104 |
| 89,615 | 534,106 | 102,422 | 431,684 | 394,803 | 387,268 | 7,535 | 36,881 | | 3,363 | 33,518 | 105 |
| 465,624 | 1,293,470 | 279,066 | 1,014,404 | 958,048 | 830,802 | 127,246 | 56,356 | | 9,375 | 46,981 | 106 |
| 91,316 | 732,991 | 94,778 | 638,213 | 635,028 | 485,305 | 149,723 | 3,185 | 3,185 | | | 107 |
| 146,407 | 1,420,655 | 76,118 | 1,344,537 | 1,344,537 | 889,127 | 455,410 | | | | | 108 |
| 121,908 | 964,764 | 188,017 | 776,747 | 655,529 | 571,843 | 83,686 | 121,218 | | 19,585 | 101,633 | 109 |
| 119,132 | 1,061,139 | 55,454 | 1,005,685 | 882,242 | 784,016 | 98,226 | 123,443 | | | 123,443 | 110 |
| 105,663 | 957,273 | 146,680 | 810,593 | 809,070 | 690,755 | 118,315 | 1,523 | 271 | | 1,252 | 111 |
| 79,679 | 1,161,515 | 70,916 | 1,090,599 | 1,029,186 | 723,035 | 306,151 | 61,413 | 21,704 | | 39,709 | 112 |
| 189,724 | 720,358 | 175,420 | 544,938 | 478,175 | 474,571 | 3,004 | 66,763 | | 10,755 | 56,008 | 113 |
| 234,628 | 1,217,279 | 283,466 | 933,813 | 930,057 | 770,349 | 159,708 | 3,756 | | | 3,756 | 114 |
| 179,468 | 850,029 | 317,962 | 532,067 | 514,932 | 500,898 | 14,034 | 17,135 | 12,135 | | 5,000 | 115 |
| 247,395 | 1,303,048 | 343,224 | 959,824 | 941,583 | 848,650 | 92,933 | 18,241 | | | 18,241 | 116 |
| 54,688 | 576,222 | 42,985 | 533,237 | 520,750 | 408,632 | 112,118 | 12,487 | 4,953 | | 7,534 | 117 |
| 379,830 | 955,818 | 286,212 | 669,606 | 655,346 | 501,201 | 154,145 | 14,260 | | | 14,260 | 118 |
| 197,912 | 745,317 | 360,970 | 384,347 | 382,416 | 358,742 | 23,674 | 1,931 | | 1,224 | 707 | 119 |
| 91,654 | 1,277,259 | 54,362 | 1,222,897 | 1,221,879 | 878,185 | 343,694 | 1,018 | | 818 | 200 | 120 |
| 44,717 | 1,500,645 | 65,805 | 1,434,840 | 1,346,933 | 799,756 | 567,177 | 67,907 | 5,400 | 7,579 | 54,928 | 121 |
| 252,987 | 1,141,648 | 337,764 | 803,884 | 607,964 | 479,939 | 128,025 | 195,920 | | 14,948 | 180,972 | 122 |

* For details of interest transfers, see Tables 7 and 13. For details of investment transfers, see Tables 10, 20, 21, and 22.

* Exclusive of general transfers between minor offices and accounts.

* The same as the aggregate of cash on hand at beginning of year and all receipts during year.

STATISTICS OF CITIES.

TABLE 3.—TOTAL PAYMENTS AND RECEIPTS, CLASSIFIED AS CORPORATE, TEMPORARY, AND TRANSFER,

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | PAYMENTS. | | | | | | | |
|--------------|----------------------|--------------|----------------|-------------------------|-------------------------|---|--------------------------------|--|--------------------------------|
| | | Grand total. | To the public. | | | To departments, offices, industries, and funds. | | | |
| | | | Total. | Corporate. ¹ | Temporary. ² | Total. | Service transfer. ³ | Interest and investment transfer. ⁴ | General transfer. ⁵ |
| 123 | Passaic, N. J. | \$783,398 | \$618,435 | \$459,100 | \$159,335 | \$164,963 | | | \$164,963 |
| 124 | Haverhill, Mass. | 1,539,723 | 1,287,064 | 668,379 | 618,685 | 252,659 | \$4,476 | \$28,445 | 219,738 |
| 125 | Topeka, Kans. | 894,917 | 889,127 | 712,180 | 176,947 | 5,790 | | | 5,790 |
| 126 | Salem, Mass. | 1,287,493 | 1,277,243 | 824,073 | 453,170 | 10,250 | 210 | 7,837 | 2,203 |
| 127 | Atlantic City, N. J. | 2,230,477 | 1,551,728 | 1,279,432 | 272,296 | 678,749 | | 299,662 | 379,087 |
| 128 | Chester, Pa. | 576,605 | 518,094 | 329,955 | 188,139 | 58,511 | | 3,460 | 55,051 |
| 129 | Chelsea, Mass. | 1,337,096 | 1,007,125 | 682,082 | 325,043 | 329,971 | 12,381 | 269,657 | 47,933 |
| 130 | Newton, Mass. | 4,570,650 | 3,203,401 | 1,765,596 | 1,437,805 | 1,367,249 | 6,772 | 592,077 | 768,400 |
| 131 | Superior, Wis. | 1,275,470 | 1,003,104 | 685,688 | 317,416 | 272,366 | 100 | | 272,266 |
| 132 | Elmira, N. Y. | 1,002,832 | 830,207 | 564,652 | 265,555 | 172,625 | | 1,222 | 171,403 |
| 133 | Knoxville, Tenn. | 630,648 | 562,723 | 440,030 | 122,693 | 67,925 | | | 67,925 |
| 134 | Newcastle, Pa. | 483,921 | 477,536 | 418,803 | 58,733 | 6,385 | | | 6,385 |
| 135 | Jacksonville, Fla. | 725,489 | 667,832 | 664,691 | 3,141 | 57,657 | 57,657 | | |
| 136 | South Omaha, Nebr. | 754,017 | 754,017 | 510,660 | 243,357 | | | | |
| 137 | Rockford, Ill. | 790,385 | 777,271 | 470,700 | 306,571 | 13,114 | 317 | 1,017 | 11,780 |
| 138 | Chattanooga, Tenn. | 579,854 | 564,854 | 506,929 | 57,925 | 15,000 | | | 15,000 |
| 139 | Joplin, Mo. | 409,392 | 374,878 | 306,435 | 68,443 | 34,514 | | | 34,514 |
| 140 | Galveston, Tex. | 1,499,148 | 1,213,446 | 1,110,496 | 102,950 | 285,702 | 2,106 | 157,400 | 126,196 |
| 141 | Fitchburg, Mass. | 1,734,937 | 1,575,483 | 641,148 | 934,335 | 159,454 | 43,722 | 89,832 | 25,900 |
| 142 | Macon, Ga. | 464,378 | 405,114 | 281,611 | 123,503 | 59,264 | | 19,264 | 40,000 |
| 143 | Auburn, N. Y. | 843,657 | 692,770 | 526,696 | 166,074 | 150,887 | 20,763 | 9,080 | 121,044 |
| 144 | Racine, Wis. | 682,969 | 670,469 | 493,033 | 177,436 | 12,500 | | | 12,500 |
| 145 | Woonsocket, R. I. | 1,471,805 | 1,371,687 | 574,761 | 796,926 | 100,118 | 24,122 | 26,808 | 49,188 |
| 146 | Joliet, Ill. | 685,837 | 685,037 | 516,496 | 168,541 | 800 | 800 | | |
| 147 | Kalamazoo, Mich. | 908,582 | 778,712 | 553,496 | 225,216 | 129,870 | | 17,610 | 112,260 |
| 148 | Wichita, Kans. | 523,340 | 522,740 | 425,954 | 96,786 | 600 | | | 600 |
| 149 | Taunton, Mass. | 1,472,948 | 1,095,569 | 614,853 | 480,716 | 377,379 | 3,538 | 179,431 | 194,410 |
| 150 | Sacramento, Cal. | 773,052 | 754,887 | 746,700 | 8,187 | 18,165 | 219 | | 17,946 |
| 151 | Oshkosh, Wis. | 490,374 | 480,874 | 395,138 | 85,736 | -9,500 | | 8,000 | 1,500 |
| 152 | Pueblo, Colo. | 1,043,737 | 1,618,148 | 1,038,526 | 579,622 | 25,589 | 16,815 | | 8,774 |
| 153 | New Britain, Conn. | 483,499 | 467,552 | 442,430 | 25,122 | 15,947 | 1,118 | | 14,829 |
| 154 | La Crosse, Wis. | 827,902 | 640,138 | 477,009 | 163,129 | 187,764 | | 51,939 | 135,825 |

Comparative summary for 148 cities, grouped

| Grand total: ⁷ | | | | | | | | | |
|---------------------------|-----------------|---------------|---------------|---------------|---------------|-------------|------------------|---------------|--|
| 1905 | \$1,030,797,319 | \$879,119,055 | \$569,503,687 | \$309,615,368 | \$151,678,264 | \$1,887,518 | \$74,552,715 | \$75,238,031 | |
| 1904 | 1,022,067,518 | 869,037,812 | 553,229,209 | 315,808,612 | 153,029,706 | 1,925,851 | 82,258,520 | 68,845,335 | |
| 1903 | 891,311,020 | 747,374,760 | 522,699,016 | 224,675,744 | 143,936,260 | 2,135,105 | (⁹) | * 141,801,155 | |
| 1902 | 814,697,071 | 676,059,019 | 468,747,556 | 207,311,463 | 138,638,052 | 1,147,066 | (⁹) | * 137,490,986 | |
| Group I: | | | | | | | | | |
| 1905 | 702,651,815 | 609,233,066 | 376,857,193 | 232,375,873 | 93,418,749 | 811,105 | 50,948,271 | 41,659,373 | |
| 1904 | 710,328,133 | 608,028,519 | 369,964,256 | 238,064,263 | 102,289,614 | 1,010,499 | 62,270,203 | 39,018,912 | |
| 1903 | 606,868,642 | 502,044,090 | 351,483,357 | 150,560,733 | 104,824,552 | 1,385,812 | (⁹) | * 103,438,740 | |
| 1902 | 566,203,738 | 458,265,209 | 311,738,064 | 140,527,145 | 107,938,529 | 554,480 | (⁹) | * 107,384,049 | |
| Group II: | | | | | | | | | |
| 1905 | 156,177,558 | 121,599,547 | 83,327,820 | 38,271,727 | 34,578,011 | 294,826 | 17,193,280 | 17,089,905 | |
| 1904 | 146,596,412 | 118,080,842 | 80,289,511 | 37,791,331 | 28,515,570 | 281,137 | 13,312,336 | 14,922,097 | |
| 1903 | 135,002,645 | 114,590,397 | 75,130,578 | 39,459,819 | 20,412,248 | 221,234 | (⁹) | * 20,191,014 | |
| 1902 | 115,484,549 | 95,535,176 | 67,969,297 | 28,565,879 | 18,949,373 | 166,858 | (⁹) | * 18,782,515 | |
| Group III: | | | | | | | | | |
| 1905 | 104,054,492 | 89,437,886 | 65,955,525 | 23,482,361 | 14,616,606 | 459,066 | 3,985,612 | 10,171,928 | |
| 1904 | 99,010,726 | 86,401,968 | 63,134,127 | 23,267,861 | 12,608,738 | 309,872 | 3,015,895 | 9,282,971 | |
| 1903 | 90,798,016 | 78,530,785 | 58,511,608 | 20,019,177 | 12,267,231 | 250,039 | (⁹) | * 12,017,192 | |
| 1902 | 81,584,695 | 74,133,008 | 54,758,536 | 19,374,472 | 7,451,687 | 271,562 | (⁹) | * 7,180,125 | |
| Group IV: ⁷ | | | | | | | | | |
| 1905 | 67,913,454 | 58,848,556 | 43,363,149 | 15,485,407 | 9,064,898 | 322,521 | 2,425,552 | 6,316,825 | |
| 1904 | 66,132,247 | 56,526,463 | 39,841,306 | 16,685,157 | 9,605,784 | 324,343 | 3,660,086 | 5,621,355 | |
| 1903 | 58,641,717 | 52,209,488 | 37,573,473 | 14,636,015 | 6,432,223 | 278,020 | (⁹) | * 6,154,209 | |
| 1902 | 51,424,089 | 47,125,626 | 34,281,659 | 12,843,967 | 4,298,463 | 154,166 | (⁹) | * 4,144,297 | |

¹ For details, see Table 4.² For details, see page 46.³ For details, see Tables 5, 6, 8, 14, and 15, and notes to Tables 6, 11, 12, and 13.⁴ For details of interest transfers, see Tables 7 and 13. For details of investment transfers, see Tables 10, 20, 21, and 22.⁵ Exclusive of general transfers between minor offices and accounts.

GENERAL TABLES.

133

TOGETHER WITH CASH BALANCES AND AGGREGATES, 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| 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. | RECEIPTS. | | | | | | | | City number. |
|--------------------------------|--|------------------------------------|--------------|------------------|-------------------------|-------------------------|---|--------------------------------|--|--------------------------------|--------------|
| | | | Grand total. | From the public. | | | From departments, offices, industries, and funds. | | | | |
| | | | | Total. | Corporate. ¹ | Temporary. ² | Total. | Service transfer. ³ | Interest and investment transfer. ⁴ | General transfer. ⁵ | |
| \$85,483 | \$868,881 | \$73,403 | \$795,478 | \$630,515 | \$471,180 | \$159,335 | \$164,963 | | | \$164,963 | 123 |
| 70,966 | 1,610,689 | 40,884 | 1,569,805 | 1,317,146 | 686,074 | 651,072 | 252,659 | \$4,476 | \$28,445 | 219,738 | 124 |
| 225,463 | 1,120,380 | 177,517 | 942,863 | 935,119 | 753,172 | 181,947 | 7,744 | | | 7,744 | 125 |
| 107,123 | 1,394,616 | 263,750 | 1,130,866 | 1,120,616 | 679,121 | 441,495 | 10,250 | 210 | 7,837 | 2,203 | 126 |
| 423,081 | 2,653,558 | 286,927 | 2,366,631 | 1,763,450 | 1,465,654 | 297,796 | 603,181 | | 299,662 | 308,519 | 127 |
| 84,273 | 660,878 | 51,233 | 609,645 | 551,134 | 362,995 | 188,139 | 58,511 | | 3,450 | 55,051 | 128 |
| 94,799 | 1,431,895 | 31,219 | 1,400,676 | 1,070,705 | 745,653 | 325,052 | 329,971 | 12,381 | 269,657 | 47,933 | 129 |
| 148,909 | 4,719,559 | 71,188 | 4,648,371 | 3,281,122 | 1,665,099 | 1,616,023 | 1,367,249 | 6,772 | 592,077 | 768,400 | 130 |
| 191,111 | 1,466,581 | 223,825 | 1,242,756 | 998,189 | 682,751 | 315,438 | 244,567 | 100 | | 244,467 | 131 |
| 54,716 | 1,057,548 | 62,038 | 995,510 | 823,683 | 555,286 | 268,397 | 171,827 | | 1,222 | 170,605 | 132 |
| 16,762 | 647,410 | 25,430 | 621,980 | 554,865 | 430,372 | 124,493 | 67,115 | | | 67,115 | 133 |
| 100,003 | 583,924 | 89,851 | 494,073 | 487,688 | 428,955 | 58,733 | 6,385 | | | 6,385 | 134 |
| 68,380 | 793,899 | 97,192 | 696,677 | 639,020 | 633,079 | 5,941 | 57,657 | 57,657 | | | 135 |
| 177,167 | 931,184 | 249,523 | 681,661 | 681,661 | 438,304 | 243,357 | | | | | 136 |
| 37,390 | 827,775 | 27,039 | 800,736 | 786,971 | 490,400 | 306,571 | 13,765 | 317 | 1,017 | 12,431 | 137 |
| 221,969 | 801,823 | 38,707 | 763,116 | 746,616 | 696,376 | 50,240 | 16,500 | | | 16,500 | 138 |
| 59,393 | 468,785 | 68,279 | 400,506 | 365,992 | 293,365 | 72,627 | 34,514 | | | 34,514 | 139 |
| 595,868 | 2,095,016 | 961,023 | 1,133,993 | 848,291 | 745,936 | 102,355 | 285,702 | 2,106 | 157,400 | 126,196 | 140 |
| 121,159 | 1,856,096 | 65,774 | 1,790,322 | 1,630,868 | 715,358 | 915,510 | 159,454 | 43,722 | 89,832 | 25,900 | 141 |
| 48,811 | 513,189 | 18,694 | 494,495 | 432,731 | 309,228 | 123,503 | 61,764 | | 19,264 | 42,500 | 142 |
| 70,333 | 913,990 | 69,505 | 844,485 | 699,361 | 533,350 | 166,011 | 145,124 | 20,763 | 9,080 | 115,281 | 143 |
| 260,395 | 943,364 | 221,821 | 721,543 | 714,043 | 536,607 | 177,436 | 7,500 | | | 7,500 | 144 |
| 92,419 | 1,564,224 | 46,958 | 1,517,266 | 1,417,148 | 619,187 | 797,961 | 100,118 | 24,122 | 26,808 | 49,188 | 145 |
| 105,125 | 790,962 | 110,369 | 680,593 | 679,793 | 511,252 | 168,541 | 800 | 800 | | | 146 |
| 11,942 | 920,524 | 33,155 | 887,369 | 758,369 | 531,998 | 226,371 | 129,000 | | 17,610 | 111,390 | 147 |
| 56,338 | 579,678 | 25,897 | 553,781 | 553,181 | 456,440 | 96,741 | 600 | | | 600 | 148 |
| 121,362 | 1,594,310 | 60,116 | 1,534,194 | 1,156,815 | 702,471 | 454,344 | 377,379 | 3,538 | 179,431 | 194,410 | 149 |
| 694,786 | 1,467,838 | 275,377 | 1,192,461 | 1,119,914 | 1,111,727 | 8,187 | 72,547 | 219 | | 72,328 | 150 |
| 85,079 | 575,453 | 52,142 | 523,311 | 513,811 | 428,075 | 85,736 | 9,500 | | 8,000 | 1,500 | 151 |
| 136,218 | 1,779,955 | 173,670 | 1,606,285 | 1,577,656 | 998,034 | 579,622 | 28,629 | 19,855 | | 8,774 | 152 |
| 133,542 | 617,041 | 184,469 | 432,572 | 416,824 | 391,702 | 25,122 | 15,748 | 919 | | 14,829 | 153 |
| 350,437 | 1,178,339 | 262,869 | 915,470 | 727,706 | 565,805 | 161,901 | 187,764 | | 51,939 | 135,825 | 154 |

according to population in 1905: 1902 to 1905.

| | | | | | | | | | | |
|---------------|-----------------|---------------|-----------------|---------------|---------------|---------------|---------------|-------------|--------------|--------------|
| \$144,021,648 | \$1,174,818,967 | \$144,777,462 | \$1,030,038,043 | \$877,547,676 | \$572,404,512 | \$305,143,164 | \$152,490,367 | \$1,886,399 | \$74,552,719 | \$76,051,249 |
| 145,018,839 | 1,167,086,357 | 108,576,382 | 1,058,488,586 | 905,928,707 | 588,611,566 | 317,317,141 | 152,559,879 | 1,924,458 | 82,258,520 | 68,376,901 |
| 108,148,623 | 999,459,643 | 108,024,481 | 891,451,133 | 748,593,680 | 528,586,954 | 220,006,726 | 142,837,453 | 2,100,981 | (9) | 140,765,472 |
| 107,498,731 | 922,195,802 | 111,761,974 | 810,414,358 | 671,803,942 | 476,668,975 | 195,134,967 | 138,610,416 | 1,147,066 | (9) | 137,463,350 |
| 92,653,925 | 795,305,740 | 98,559,804 | 696,742,474 | 603,347,607 | 375,730,984 | 227,616,623 | 93,394,867 | 809,272 | 50,948,271 | 41,637,324 |
| 98,588,329 | 808,916,462 | 69,311,897 | 739,583,176 | 637,414,718 | 396,782,858 | 240,631,860 | 102,168,458 | 1,010,499 | 62,270,203 | 38,887,756 |
| 69,280,799 | 676,149,441 | 72,312,426 | 603,852,986 | 499,692,964 | 352,210,943 | 147,482,021 | 104,160,022 | 1,385,812 | (9) | 102,774,210 |
| 71,863,313 | 638,067,051 | 78,549,256 | 559,498,325 | 451,586,053 | 315,531,489 | 136,054,564 | 107,912,272 | 554,480 | (9) | 107,357,792 |
| 24,031,370 | 180,208,928 | 21,273,595 | 158,935,333 | 123,286,111 | 84,549,313 | 38,736,798 | 35,649,222 | 295,530 | 17,193,282 | 18,160,410 |
| 21,162,808 | 167,759,220 | 16,820,046 | 150,939,174 | 122,913,090 | 84,814,152 | 38,099,538 | 28,025,484 | 279,744 | 13,312,336 | 14,433,404 |
| 16,737,275 | 151,739,920 | 14,622,791 | 137,117,129 | 116,826,845 | 78,214,190 | 38,612,655 | 20,290,284 | 191,110 | (9) | 20,069,174 |
| 14,615,754 | 130,100,303 | 13,761,900 | 116,338,403 | 97,412,381 | 68,429,900 | 28,982,481 | 18,926,022 | 166,858 | (9) | 18,759,164 |
| 15,565,121 | 119,619,613 | 13,699,524 | 105,920,089 | 91,468,938 | 68,394,647 | 23,074,291 | 14,451,151 | 459,076 | 3,985,613 | 10,006,462 |
| 13,989,645 | 113,000,371 | 12,921,302 | 100,079,069 | 87,349,988 | 64,800,087 | 22,549,901 | 12,729,081 | 309,872 | 3,015,895 | 9,403,314 |
| 12,806,669 | 103,604,685 | 12,404,870 | 91,199,815 | 79,125,483 | 59,595,563 | 19,529,920 | 12,074,332 | 246,039 | (9) | 11,828,293 |
| 12,343,172 | 93,927,867 | 11,501,222 | 82,426,645 | 74,942,239 | 56,689,865 | 18,252,374 | 7,484,406 | 271,562 | (9) | 7,212,844 |
| 11,771,232 | 79,684,686 | 11,244,539 | 68,440,147 | 59,445,020 | 43,729,568 | 15,715,452 | 8,995,127 | 322,521 | 2,425,553 | 6,247,053 |
| 11,278,057 | 77,410,304 | 9,523,137 | 67,887,167 | 58,250,311 | 42,214,469 | 16,035,842 | 9,636,856 | 324,343 | 3,660,086 | 5,652,427 |
| 9,323,880 | 67,965,597 | 8,684,394 | 59,281,203 | 52,948,388 | 38,566,258 | 14,382,130 | 6,332,815 | 278,020 | (9) | 6,054,795 |
| 8,676,492 | 60,100,581 | 7,949,596 | 52,150,985 | 47,863,269 | 36,017,721 | 11,845,548 | 4,287,716 | 154,166 | (9) | 4,133,550 |

¹ The same as the aggregate of cash on hand at beginning of year and all receipts during year.² Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.³ The aggregate of all payments and cash on hand at close of year is not the same as the aggregate of cash on hand at beginning of year and all receipts during year, on account of an incomplete sinking fund report for Pittsburgh, Pa.⁴ Interest and investment transfers included with general transfers.

TABLE 4.—PRINCIPAL CLASSES OF CORPORATE PAYMENTS AND RECEIPTS: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City num- ber. | CITY. | CORPORATE PAYMENTS. | | | | | | CORPORATE RECEIPTS. | | | |
|----------------------|------------------|---------------------|---|-------------------------------|-------------------------------|------------------------------|--|---------------------|-----------------------|-------------------------------|--|
| | | For expenses. | | | | For outlays. ³ | On account of indebt- edness. ⁴ | From revenues. | | | On account of indebt- edness. ⁷ |
| | | Total. | General and special service. ¹ | Invest- ment. ² | Indus- trial. ² | | | Total. | General. ⁵ | Commer- cial. ⁶ | |
| | Grand total..... | \$381,579,054 | \$339,333,409 | \$428,560 | \$41,817,085 | \$184,157,646 | \$7,223,413 | \$502,174,399 | \$383,014,248 | \$119,160,151 | \$73,640,375 |
| | Group I..... | 245,981,256 | 218,747,038 | 364,067 | 26,870,151 | 127,892,825 | 2,983,112 | 319,083,230 | 247,483,156 | 71,600,074 | 56,647,754 |
| | Group II..... | 57,953,823 | 51,512,332 | 47,123 | 6,394,368 | 24,311,601 | 1,062,394 | 79,502,032 | 57,382,012 | 22,120,020 | 5,047,281 |
| | Group III..... | 45,699,263 | 40,765,159 | 8,289 | 4,925,815 | 18,436,337 | 1,819,924 | 61,472,010 | 46,130,390 | 15,341,620 | 6,922,462 |
| | Group IV..... | 31,944,712 | 28,308,880 | 9,081 | 3,626,751 | 13,516,883 | 1,357,983 | 42,117,127 | 32,018,690 | 10,098,437 | 5,022,878 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|---------------|--------------|---------|--------------|--------------|-------------|---------------|---------------|--------------|--------------|
| 1 | New York, N. Y..... | \$103,794,155 | \$90,964,131 | \$3,385 | \$12,826,639 | \$60,099,022 | ..... | \$125,450,193 | \$100,286,613 | \$25,163,580 | \$37,123,876 |
| 2 | Chicago, Ill..... | 26,295,598 | 24,100,567 | 12,265 | 2,182,766 | 15,405,154 | ..... | 37,164,016 | 26,729,700 | 10,434,316 | 3,290,064 |
| 3 | Philadelphia, Pa..... | 24,414,042 | 21,199,835 | 321,784 | 2,892,423 | 6,706,355 | \$1,414,677 | 32,003,606 | 23,409,741 | 8,593,865 | ..... |
| 4 | St. Louis, Mo..... | 11,552,762 | 10,261,707 | 3,261 | 1,287,794 | 4,999,297 | 1,392,130 | 17,780,788 | 12,422,088 | 5,358,700 | ..... |
| 5 | Boston, Mass..... | 21,166,675 | 18,246,583 | 3,572 | 2,916,520 | 7,946,310 | ..... | 26,839,084 | 21,683,287 | 5,155,797 | 4,311,414 |
| 6 | Baltimore, Md..... | 7,856,440 | 6,845,954 | ..... | 1,010,486 | 5,049,825 | ..... | 10,064,876 | 8,011,157 | 2,053,719 | 3,130,538 |
| 7 | Cleveland, Ohio..... | 6,914,773 | 6,271,997 | 5,722 | 637,054 | 4,328,053 | ..... | 8,862,217 | 6,252,956 | 2,609,261 | 2,741,296 |
| 8 | Buffalo, N. Y..... | 6,202,385 | 5,482,629 | ..... | 719,756 | 2,073,995 | ..... | 7,887,851 | 6,183,769 | 1,704,082 | 1,118,492 |
| 9 | San Francisco, Cal..... | 6,441,793 | 6,441,193 | 600 | ..... | 2,359,639 | 176,305 | 7,670,059 | 6,666,993 | 1,003,066 | ..... |
| 10 | Pittsburg, Pa..... | 5,927,991 | 5,376,841 | 500 | 550,650 | 3,906,732 | ..... | 9,109,766 | 6,844,572 | 2,265,194 | 852,803 |
| 11 | Cincinnati, Ohio..... | 6,240,162 | 5,331,557 | 9,769 | 898,836 | 3,740,128 | ..... | 7,884,975 | 4,677,142 | 3,207,833 | 2,169,604 |
| 12 | Detroit, Mich..... | 4,614,399 | 4,124,294 | 200 | 489,905 | 2,179,896 | ..... | 6,490,926 | 4,799,402 | 1,691,524 | 527,244 |
| 13 | Milwaukee, Wis..... | 4,014,798 | 3,803,207 | 48 | 211,543 | 1,418,899 | ..... | 5,281,789 | 4,309,107 | 972,682 | 179,840 |
| 14 | New Orleans, La..... | 3,687,825 | 3,676,360 | 491 | 21,004 | 2,184,739 | ..... | 4,969,828 | 4,538,084 | 431,744 | 1,055,790 |
| 15 | Washington, D. C..... | 6,847,458 | 6,620,183 | 2,500 | 224,775 | 4,894,781 | ..... | 11,623,256 | 10,668,545 | 954,711 | 146,793 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|------------------------|-------------|-------------|---------|-----------|-------------|----------|-------------|-------------|-------------|-----------|
| 16 | Newark, N. J..... | \$4,696,086 | \$3,942,713 | \$2,946 | \$750,427 | \$1,214,646 | \$36,577 | \$5,995,686 | \$4,166,948 | \$1,828,738 | ..... |
| 17 | Minneapolis, Minn..... | 3,389,936 | 3,149,088 | ..... | 240,848 | 1,502,093 | ..... | 4,743,770 | 3,678,262 | 1,065,508 | \$296,262 |
| 18 | Jersey City, N. J..... | 3,583,640 | 2,610,004 | 1,883 | 971,753 | 636,973 | ..... | 4,065,937 | 2,790,196 | 1,275,741 | 284,719 |
| 19 | Louisville, Ky..... | 2,915,864 | 2,542,658 | 30,165 | 343,041 | 1,107,727 | ..... | 3,967,977 | 3,040,848 | 927,129 | 172,585 |
| 20 | Indianapolis, Ind..... | 2,282,195 | 2,257,006 | 265 | 24,924 | 1,247,066 | 97,684 | 3,498,857 | 2,571,821 | 926,336 | ..... |
| 21 | Providence, R. I..... | 3,521,245 | 3,198,079 | 173 | 322,993 | 889,542 | ..... | 4,538,553 | 3,419,178 | 1,119,375 | 170,088 |
| 22 | St. Paul, Minn..... | 2,567,527 | 2,381,638 | ..... | 185,889 | 993,288 | ..... | 3,338,089 | 2,500,217 | 777,872 | 279,233 |
| 23 | Rochester, N. Y..... | 3,067,088 | 2,825,122 | 1,253 | 440,713 | 1,543,573 | ..... | 4,085,699 | 2,863,905 | 1,221,794 | 117,812 |
| 24 | Kansas City, Mo..... | 3,237,015 | 2,788,347 | ..... | 448,668 | 2,755,354 | ..... | 5,445,498 | 2,771,145 | 2,674,353 | 247,848 |
| 25 | Toledo, Ohio..... | 1,833,493 | 1,660,183 | 1,366 | 171,944 | 1,112,421 | ..... | 2,519,891 | 1,899,529 | 620,312 | 673,967 |
| 26 | Denver, Colo..... | 3,242,527 | 3,213,401 | 46 | 29,080 | 920,154 | 6,104 | 4,730,036 | 3,340,882 | 1,389,154 | ..... |
| 27 | Allegheny, Pa..... | 2,263,151 | 1,852,677 | 325 | 410,149 | 703,716 | ..... | 2,907,598 | 2,056,440 | 851,158 | 300,685 |
| 28 | Columbus, Ohio..... | 1,689,190 | 1,435,154 | 4,621 | 249,415 | 1,704,933 | 269,950 | 2,672,351 | 2,038,606 | 633,745 | ..... |
| 29 | Worcester, Mass..... | 2,174,488 | 1,923,931 | ..... | 250,557 | 386,562 | 144,443 | 2,826,932 | 2,190,146 | 636,786 | ..... |
| 30 | Los Angeles, Cal..... | 2,973,092 | 2,730,744 | 428 | 241,920 | 2,979,923 | ..... | 5,421,764 | 3,120,419 | 2,301,345 | 1,568,476 |
| 31 | Memphis, Tenn..... | 1,586,017 | 1,283,096 | 527 | 302,394 | 527,022 | ..... | 2,103,036 | 1,701,629 | 401,407 | 129,344 |
| 32 | Omaha, Nebr..... | 1,599,774 | 1,598,288 | 40 | 1,446 | 345,282 | ..... | 1,841,468 | 1,614,427 | 227,041 | ..... |
| 33 | New Haven, Conn..... | 1,524,922 | 1,521,885 | 2,709 | 1,628 | 247,227 | 76,018 | 1,783,915 | 1,706,865 | 77,050 | 111,677 |
| 34 | Syracuse, N. Y..... | 2,046,159 | 1,791,252 | ..... | 254,907 | 565,227 | 66,389 | 2,671,570 | 2,022,944 | 648,626 | ..... |
| 35 | Scranton, Pa..... | 1,075,191 | 1,074,177 | 250 | 764 | 304,523 | ..... | 1,317,821 | 1,165,696 | 152,125 | 141,304 |
| 36 | St. Joseph, Mo..... | 700,588 | 695,961 | 84 | 4,543 | 462,920 | 157,820 | 1,074,844 | 814,430 | 260,414 | ..... |
| 37 | Paterson, N. J..... | 1,313,026 | 1,312,078 | 42 | 906 | 429,163 | ..... | 1,441,017 | 1,345,062 | 95,955 | 275,278 |
| 38 | Fall River, Mass..... | 1,507,188 | 1,352,237 | ..... | 154,951 | 373,713 | 119,307 | 1,918,397 | 1,593,351 | 325,046 | ..... |
| 39 | Portland, Oreg..... | 1,756,125 | 1,357,785 | ..... | 398,340 | 1,076,900 | ..... | 2,784,544 | 1,564,997 | 1,219,547 | 278,003 |
| 40 | Atlanta, Ga..... | 1,408,296 | 1,215,128 | ..... | 193,168 | 283,753 | 88,102 | 1,807,032 | 1,344,069 | 462,963 | ..... |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|-------------|-------------|---------|-----------|-------------|----------|-------------|-------------|-------------|-------------|
| 41 | Seattle, Wash..... | \$2,075,375 | \$1,790,779 | ..... | \$284,596 | \$3,171,383 | ..... | \$4,358,992 | \$1,950,526 | \$2,408,466 | \$1,329,263 |
| 42 | Dayton, Ohio..... | 1,186,678 | 1,081,840 | \$1,880 | 102,958 | 643,619 | ..... | 1,621,121 | 1,271,348 | 349,773 | 197,283 |
| 43 | Albany, N. Y..... | 1,428,520 | 1,243,534 | 300 | 184,686 | 405,923 | \$30,160 | 1,853,311 | 1,315,560 | 537,751 | ..... |
| 44 | Grand Rapids, Mich..... | 1,215,547 | 1,086,107 | ..... | 129,440 | 370,294 | 60,353 | 1,603,046 | 1,141,679 | 461,367 | ..... |
| 45 | Cambridge, Mass..... | 1,991,343 | 1,736,918 | 565 | 253,860 | 928,570 | ..... | 2,466,091 | 1,921,083 | 545,008 | 399,629 |
| 46 | Lowell, Mass..... | 1,617,554 | 1,503,052 | ..... | 114,502 | 177,639 | ..... | 1,924,240 | 1,559,049 | 365,191 | 78,901 |
| 47 | Hartford, Conn..... | 1,619,011 | 1,478,397 | 5 | 140,609 | 917,939 | ..... | 2,207,611 | 1,802,310 | 405,301 | 1,080,196 |
| 48 | Reading, Pa..... | 762,984 | 692,005 | ..... | 70,979 | 313,993 | ..... | 1,091,107 | 861,703 | 229,404 | 108,763 |
| 49 | Richmond, Va..... | 1,441,124 | 1,121,799 | 600 | 318,725 | 700,827 | 77,502 | 2,040,066 | 1,420,030 | 620,036 | ..... |
| 50 | Nashville, Tenn..... | 920,187 | 764,832 | ..... | 155,365 | 161,815 | 65,612 | 1,210,185 | 939,519 | 270,666 | ..... |
| 51 | Trenton, N. J..... | 930,242 | 843,476 | 383 | 86,383 | 370,413 | ..... | 1,141,196 | 814,509 | 326,687 | 134,225 |
| 52 | Wilmington, Del..... | 744,742 | 652,103 | ..... | 92,639 | 304,539 | ..... | 972,330 | 704,145 | 268,185 | 276,290 |
| 53 | Camden, N. J..... | 1,041,898 | 902,691 | ..... | 139,207 | 101,431 | 5,219 | 1,095,068 | 809,289 | 285,779 | ..... |
| 54 | Bridgeport, Conn..... | 919,251 | 917,741 | 100 | 1,410 | 247,805 | ..... | 1,147,837 | 1,095,503 | 52,334 | 2,429 |
| 55 | Lynn, Mass..... | 1,231,438 | 1,039,842 | 833 | 190,763 | 259,460 | 246,572 | 1,520,431 | 1,124,558 | 395,873 | ..... |

¹ See Table 5.² See Table 6.³ See Tables 8 and 9.⁴ Excess of payments over receipts on account of indebtedness, shown in column 8 of Table 10.⁵ See Table 11.⁶ See Table 12.⁷ Excess of receipts over payments on account of indebtedness, shown in column 8 of Table 10.

TABLE 4.—PRINCIPAL CLASSES OF CORPORATE PAYMENTS AND RECEIPTS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | CORPORATE PAYMENTS. | | | | | | CORPORATE RECEIPTS. | | | | |
|--------------|-----------------------|---------------------|---|--------------------------|--------------------------|---------------------------|--|---------------------|-----------------------|--------------------------|--|--|
| | | For expenses. | | | | For outlays. ³ | On account of indebtedness. ⁴ | From revenues. | | | On account of indebtedness. ⁷ | |
| | | Total. | General and special service. ¹ | Investment. ² | Industrial. ³ | | | Total. | General. ⁵ | Commercial. ⁶ | | |
| 56 | Troy, N. Y. | \$1,066,337 | \$905,117 | \$342 | \$160,878 | \$502,802 | | \$1,369,624 | \$1,131,310 | \$238,314 | \$359,650 | |
| 57 | Des Moines, Iowa | 914,187 | 901,385 | | 12,802 | 353,607 | \$55,965 | 1,332,964 | 1,140,723 | 192,241 | | |
| 58 | New Bedford, Mass. | 1,205,506 | 1,047,367 | 25 | 158,114 | 186,185 | | 1,580,576 | 1,268,243 | 312,333 | 70,620 | |
| 59 | Springfield, Mass. | 1,351,317 | 1,243,853 | | 107,464 | 362,598 | | 1,719,023 | 1,325,119 | 393,904 | 73,181 | |
| 60 | Oakland, Cal. | 1,163,787 | 1,160,088 | | 3,699 | 791,736 | 49,135 | 1,664,679 | 1,226,623 | 438,056 | | |
| 61 | Lawrence, Mass. | 939,527 | 831,183 | | 108,344 | 113,131 | | 1,007,706 | 831,370 | 176,336 | 97,327 | |
| 62 | Somerville, Mass. | 1,150,340 | 1,033,498 | | 116,842 | 156,659 | 15,774 | 1,365,503 | 1,048,513 | 316,990 | | |
| 63 | Kansas City, Kans. | 661,778 | 660,997 | 219 | 562 | 219,289 | 139,436 | 993,984 | 647,312 | 346,672 | | |
| 64 | Savannah, Ga. | 679,021 | 581,118 | | 97,903 | 304,480 | 23,156 | 949,720 | 727,762 | 221,958 | | |
| 65 | Hoboken, N. J. | 940,852 | 757,423 | | 183,429 | 52,253 | | 1,038,312 | 789,390 | 248,922 | 821 | |
| 66 | Peoria, Ill. | 733,208 | 722,861 | 26 | 10,321 | 146,490 | 158,206 | 1,000,836 | 884,594 | 116,242 | | |
| 67 | Duluth, Minn. | 1,164,135 | 898,694 | | 265,441 | 417,473 | | 1,517,336 | 1,048,023 | 469,313 | 321,607 | |
| 68 | Utica, N. Y. | 810,590 | 809,961 | 501 | 128 | 358,009 | 183,474 | 1,198,995 | 939,597 | 259,398 | | |
| 69 | Manchester, N. H. | 624,774 | 545,415 | | 79,359 | 117,076 | 24,250 | 872,706 | 740,758 | 131,948 | | |
| 70 | Evansville, Ind. | 657,090 | 554,065 | 243 | 102,782 | 77,876 | | 792,251 | 649,228 | 143,023 | | |
| 71 | Yonkers, N. Y. | 1,152,780 | 997,427 | 80 | 155,273 | 271,815 | 86,895 | 1,384,592 | 1,074,812 | 309,780 | | |
| 72 | San Antonio, Tex. | 639,644 | 624,349 | | 15,295 | 195,975 | | 795,934 | 760,886 | 35,048 | 48,454 | |
| 73 | Elizabeth, N. J. | 590,468 | 589,221 | 1,000 | 247 | 93,408 | 4,349 | 762,595 | 686,867 | 75,728 | | |
| 74 | Waterbury, Conn. | 690,231 | 629,250 | 200 | 60,781 | 279,603 | 20,090 | 1,027,641 | 825,368 | 202,273 | | |
| 75 | Salt Lake City, Utah. | 1,140,316 | 1,016,086 | | 124,230 | 603,486 | | 1,575,806 | 1,180,329 | 395,477 | 1,188,999 | |
| 76 | Erie, Pa. | 565,524 | 482,805 | 46 | 82,673 | 282,860 | | 829,163 | 571,339 | 257,824 | 57,744 | |
| 77 | Wilkesbarre, Pa. | 421,060 | 419,268 | | 1,792 | 253,674 | | 501,877 | 483,568 | 18,309 | 207,876 | |
| 78 | Schenectady, N. Y. | 635,738 | 562,436 | | 73,302 | 418,297 | 91,973 | 1,040,726 | 596,723 | 444,003 | | |
| 79 | Norfolk, Va. | 894,645 | 768,188 | | 126,457 | 169,557 | | 1,081,013 | 888,090 | 192,923 | 61,192 | |
| 80 | Houston, Tex. | 793,601 | 781,836 | | 11,765 | 135,471 | 221,349 | 995,098 | 919,979 | 75,119 | | |
| 81 | Charleston, S. C. | 653,026 | 648,881 | 198 | 3,947 | 47,895 | 5,000 | 724,955 | 692,258 | 32,697 | | |
| 82 | Harrisburg, Pa. | 559,733 | 463,104 | | 96,629 | 372,604 | | 843,671 | 549,243 | 294,428 | 212,817 | |
| 83 | Portland, Me. | 940,081 | 889,330 | | 50,751 | 207,236 | 124,686 | 1,196,349 | 1,046,264 | 150,085 | | |
| 84 | Dallas, Tex. | 755,705 | 641,293 | | 114,412 | 203,612 | 26,053 | 938,817 | 760,477 | 178,340 | | |
| 85 | Tacoma, Wash. | 990,001 | 733,767 | | 256,234 | 1,275,755 | | 1,716,114 | 823,188 | 892,926 | 615,195 | |
| 86 | Terre Haute, Ind. | 471,333 | 460,990 | 25 | 10,318 | 159,467 | 2,248 | 655,655 | 535,891 | 119,764 | | |
| 87 | Youngstown, Ohio. | 617,024 | 548,787 | 718 | 67,619 | 230,408 | 74,799 | 745,157 | 605,732 | 139,425 | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|----------------------|-----------|-----------|-------|----------|-----------|-----------|-----------|-----------|-----------|-----------|--|
| 88 | Fort Wayne, Ind. | \$459,919 | \$400,611 | | \$59,308 | \$325,939 | | \$804,180 | \$504,066 | \$300,114 | \$158,172 | |
| 89 | Holyoke, Mass. | 975,112 | 672,948 | \$85 | 302,079 | 274,376 | | 1,179,401 | 772,743 | 406,658 | 125,174 | |
| 90 | Akron, Ohio | 562,910 | 558,797 | 338 | 3,775 | 236,782 | \$132,475 | 785,643 | 641,343 | 144,300 | | |
| 91 | Brockton, Mass. | 713,457 | 619,713 | | 93,744 | 323,822 | | 918,861 | 667,881 | 250,980 | 18,382 | |
| 92 | Saginaw, Mich. | 595,471 | 526,611 | | 68,860 | 383,503 | | 835,076 | 584,507 | 250,569 | 205,613 | |
| 93 | Lincoln, Nebr. | 433,834 | 386,196 | | 47,638 | 225,168 | 30,352 | 652,476 | 501,684 | 150,792 | | |
| 94 | Lancaster, Pa. | 348,621 | 298,388 | | 50,233 | 268,116 | | 451,124 | 307,875 | 143,249 | 10,102 | |
| 95 | Covington, Ky. | 471,909 | 350,006 | | 121,903 | 122,324 | 34,376 | 628,575 | 460,463 | 168,112 | | |
| 96 | Altoona, Pa. | 383,129 | 346,407 | | 36,722 | 267,159 | | 526,936 | 413,179 | 113,757 | 186,380 | |
| 97 | Spokane, Wash. | 969,960 | 862,326 | | 107,634 | 659,803 | | 1,407,671 | 825,426 | 582,245 | 523,338 | |
| 98 | Birmingham, Ala. | 572,854 | 567,615 | | 5,239 | 536,730 | | 955,522 | 574,646 | 380,876 | 3,261 | |
| 99 | Pawtucket, R. I. | 756,268 | 638,570 | | 117,698 | 384,782 | | 881,420 | 614,949 | 266,471 | 483,810 | |
| 100 | South Bend, Ind. | 430,268 | 385,898 | 95 | 44,275 | 418,361 | | 715,752 | 449,888 | 265,864 | 58,657 | |
| 101 | Binghamton, N. Y. | 514,505 | 454,680 | 409 | 50,416 | 160,867 | 116,311 | 669,599 | 513,546 | 156,053 | | |
| 102 | Augusta, Ga. | 429,014 | 317,160 | | 111,854 | 79,439 | 40,940 | 557,278 | 382,619 | 174,659 | | |
| 103 | Bayonne, N. J. | 634,342 | 505,422 | 415 | 128,505 | 96,053 | 96,833 | 815,252 | 554,504 | 260,748 | | |
| 104 | Mobile, Ala. | 465,290 | 394,594 | 2,990 | 67,706 | 176,486 | 1,657 | 574,270 | 421,826 | 152,444 | | |
| 105 | Johnstown, Pa. | 298,535 | 297,871 | | 664 | 57,898 | 29,642 | 387,268 | 374,085 | 13,183 | | |
| 106 | McKeesport, Pa. | 460,205 | 388,297 | | 71,908 | 180,270 | | 600,125 | 421,120 | 179,005 | 230,677 | |
| 107 | Dubuque, Iowa. | 379,114 | 337,672 | | 41,442 | 62,511 | 47,142 | 485,305 | 435,237 | 50,068 | | |
| 108 | Butte, Mont. | 707,931 | 707,931 | | | 110,907 | | 733,314 | 680,002 | 53,312 | 155,813 | |
| 109 | Springfield, Ohio | 475,242 | 413,392 | 276 | 61,574 | 125,850 | 60,669 | 571,843 | 433,926 | 137,917 | | |
| 110 | Wheeling, W. Va. | 580,950 | 364,789 | | 216,161 | 139,388 | | 754,269 | 469,323 | 284,946 | 29,747 | |
| 111 | Sioux City, Iowa | 495,421 | 462,787 | | 32,634 | 236,147 | | 690,406 | 512,629 | 177,777 | 349 | |
| 112 | Bay City, Mich. | 452,094 | 365,620 | | 86,474 | 262,319 | | 687,761 | 545,347 | 142,414 | 35,274 | |
| 113 | Allentown, Pa. | 308,292 | 263,094 | | 45,198 | 118,357 | 26,337 | 474,571 | 390,885 | 83,686 | | |
| 114 | Davenport, Iowa | 433,449 | 432,833 | | 616 | 375,839 | 11,218 | 770,349 | 558,067 | 212,282 | | |
| 115 | Montgomery, Ala. | 427,555 | 346,521 | | 81,034 | 211,837 | | 441,089 | 330,285 | 110,804 | 59,809 | |
| 116 | East St. Louis, Ill. | 564,307 | 563,827 | | 480 | 380,170 | | 771,409 | 646,751 | 124,658 | 77,241 | |
| 117 | Little Rock, Ark. | 266,334 | 263,008 | | 3,326 | 131,545 | | 336,078 | 315,449 | 20,629 | 72,554 | |
| 118 | Quincy, Ill. | 290,622 | 289,286 | | 1,336 | 116,915 | | 434,206 | 416,038 | 18,168 | 66,995 | |
| 119 | York, Pa. | 301,704 | 301,554 | | 150 | 225,879 | 15,700 | 358,742 | 341,747 | 16,995 | | |
| 120 | Springfield, Ill. | 541,964 | 471,101 | | 70,863 | 298,929 | | 767,088 | 536,739 | 230,349 | 111,097 | |
| 121 | Malden, Mass. | 683,271 | 576,599 | 300 | 106,372 | 73,076 | 43,034 | 799,756 | 580,757 | 218,999 | | |
| 122 | Canton, Ohio. | 386,501 | 345,914 | 646 | 39,941 | 187,259 | | 478,610 | 367,923 | 110,687 | 1,329 | |

¹ See Table 5.² See Table 6.³ See Tables 8 and 9.⁴ Excess of payments over receipts on account of indebtedness, shown in column 8 of Table 10.⁵ See Table 11.⁶ See Table 12.⁷ Excess of receipts over payments on account of indebtedness, shown in column 8 of Table 10.

STATISTICS OF CITIES.

TABLE 4.—PRINCIPAL CLASSES OF CORPORATE PAYMENTS AND RECEIPTS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | CORPORATE PAYMENTS. | | | | | | CORPORATE RECEIPTS. | | | | |
|--------------|----------------------|---------------------|---|--------------------------|--------------------------|---------------------------|--|---------------------|-----------------------|--------------------------|--|---------|
| | | For expenses. | | | | For outlays. ³ | On account of indebtedness. ⁴ | From revenues. | | | On account of indebtedness. ⁷ | |
| | | Total. | General and special service. ¹ | Investment. ² | Industrial. ³ | | | Total. | General. ⁵ | Commercial. ⁶ | | |
| 123 | Passaic, N. J. | \$362,658 | \$362,658 | | | \$59,688 | \$36,754 | \$471,180 | \$424,736 | \$46,444 | | |
| 124 | Haverhill, Mass. | 605,672 | 545,939 | \$100 | \$59,633 | 62,707 | | 676,119 | 495,473 | 180,646 | | \$9,955 |
| 125 | Topeka, Kans. | 459,992 | 418,459 | 21 | 41,512 | 252,188 | | 644,496 | 444,163 | 200,333 | | 108,676 |
| 126 | Salem, Mass. | 571,465 | 522,295 | 123 | 49,047 | 252,608 | | 674,771 | 527,106 | 147,665 | | 4,350 |
| 127 | Atlantic City, N. J. | 822,113 | 693,526 | 1,300 | 127,287 | 457,319 | | 1,039,902 | 871,439 | 168,463 | | 425,752 |
| 128 | Chester, Pa. | 268,905 | 268,599 | | 306 | 29,550 | 31,500 | 362,995 | 335,345 | 27,650 | | |
| 129 | Chelsea, Mass. | 602,988 | 543,253 | 103 | 59,632 | 79,094 | | 683,200 | 532,571 | 150,629 | | 62,453 |
| 130 | Newton, Mass. | 1,061,803 | 931,900 | | 129,903 | 261,995 | 441,798 | 1,665,099 | 1,292,899 | 372,200 | | |
| 131 | Superior, Wis. | 458,956 | 458,956 | | | 196,890 | 29,842 | 682,751 | 543,000 | 139,751 | | |
| 132 | Elmira, N. Y. | 445,491 | 435,379 | 37 | 10,075 | 119,161 | | 505,761 | 446,761 | 59,000 | | 49,525 |
| 133 | Knoxville, Tenn. | 392,289 | 389,265 | | 3,024 | 47,741 | | 373,366 | 343,489 | 29,877 | | 57,006 |
| 134 | Newcastle, Pa. | 283,450 | 281,388 | | 2,062 | 95,065 | 40,288 | 428,955 | 354,148 | 74,807 | | |
| 135 | Jacksonville, Fla. | 459,315 | 307,701 | | 151,614 | 205,376 | | 633,079 | 363,125 | 269,954 | | |
| 136 | South Omaha, Nebr. | 289,399 | 289,399 | | | 221,261 | | 410,685 | 382,292 | 28,393 | | 27,619 |
| 137 | Rockford, Ill. | 355,231 | 316,154 | | 39,077 | 108,335 | 7,134 | 480,400 | 338,228 | 142,172 | | |
| 138 | Chattanooga, Tenn. | 348,217 | 346,969 | 338 | 910 | 158,712 | | 354,289 | 332,015 | 22,274 | | 342,087 |
| 139 | Joplin, Mo. | 175,334 | 158,591 | | 16,743 | 121,088 | 10,013 | 293,365 | 212,570 | 80,795 | | |
| 140 | Galveston, Tex. | 515,272 | 454,113 | | 61,159 | 595,224 | | 744,682 | 541,628 | 203,054 | | 1,254 |
| 141 | Fitchburg, Mass. | 512,416 | 439,789 | 388 | 72,239 | 119,575 | 9,157 | 715,358 | 592,721 | 122,637 | | |
| 142 | Macon, Ga. | 252,553 | 244,030 | 982 | 7,541 | 25,811 | 3,247 | 309,228 | 286,301 | 22,927 | | |
| 143 | Auburn, N. Y. | 387,901 | 328,266 | | 59,635 | 114,725 | 24,070 | 533,350 | 409,281 | 124,069 | | |
| 144 | Racine, Wis. | 346,298 | 340,909 | | 5,389 | 146,735 | | 499,781 | 391,727 | 108,054 | | 36,826 |
| 145 | Woonsocket, R. I. | 464,526 | 410,748 | | 53,778 | 110,235 | | 380,187 | 277,248 | 102,939 | | 239,000 |
| 146 | Joliet, Ill. | 405,521 | 367,025 | | 38,496 | 73,481 | 37,494 | 511,252 | 425,715 | 85,537 | | |
| 147 | Kalamazoo, Mich. | 322,634 | 301,547 | | 21,087 | 230,862 | | 397,548 | 321,408 | 76,140 | | 134,450 |
| 148 | Wichita, Kans. | 306,766 | 305,267 | | 1,499 | 119,188 | | 374,858 | 325,881 | 48,977 | | 81,582 |
| 149 | Taunton, Mass. | 517,551 | 397,375 | 135 | 120,041 | 97,302 | | 660,431 | 477,725 | 182,706 | | 42,040 |
| 150 | Sacramento, Cal. | 561,377 | 506,423 | | 54,954 | 185,323 | | 750,816 | 584,640 | 166,176 | | 360,911 |
| 151 | Oshkosh, Wis. | 308,623 | 306,388 | | 2,235 | 86,515 | | 357,922 | 329,020 | 28,902 | | 70,153 |
| 152 | Pueblo, Colo. | 699,216 | 636,437 | | 62,779 | 339,310 | | 810,845 | 708,098 | 102,747 | | 187,189 |
| 153 | New Britain, Conn. | 309,003 | 255,857 | | 53,146 | 133,427 | | 346,478 | 221,937 | 124,541 | | 45,224 |
| 154 | La Crosse, Wis. | 301,423 | 266,237 | | 35,186 | 175,586 | | 442,753 | 338,545 | 104,208 | | 123,052 |

¹ See Table 5.² See Table 6.³ See Tables 8 and 9.⁴ Excess of payments over receipts on account of indebtedness, shown in column 8 of Table 10.⁵ See Table 11.⁶ See Table 12.⁷ Excess of receipts over payments on account of indebtedness, shown in column 8 of Table 10.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

| City number. | CITY. | Total payments for general and special service expenses. | CLASSIFIED BY PAYEE. | | | | | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING. | | | |
|--------------|------------------|--|----------------------|--------------------------|-------------------------|-----------------------|-------------------------------------|---------------|--|------------------|-------------------|--|
| | | | Payments to public. | | | | | | Payments to departments, offices, industries, and funds (service transfers). | City government. | School districts. | Other divisions of the government of the city. |
| | | | Total. | Classified by character. | | Classified by object. | | | | | | |
| | | | | Corporate. | Temporary. ¹ | Salaries and wages. | Miscellaneous objects. ² | | | | | |
| | Grand total..... | \$342, 064, 352 | \$340, 483, 661 | \$339, 333, 409 | \$1, 150, 252 | \$210, 465, 644 | \$130, 018, 017 | \$1, 580, 691 | \$280, 039, 996 | \$28, 418, 755 | \$33, 605, 601 | |
| | Group I..... | 220, 287, 107 | 219, 710, 439 | 218, 747, 038 | 963, 401 | 137, 401, 545 | 82, 308, 894 | 576, 668 | 187, 880, 049 | 12, 823, 123 | 19, 583, 935 | |
| | Group II..... | 51, 854, 680 | 51, 595, 830 | 51, 512, 332 | 83, 498 | 31, 903, 434 | 19, 692, 396 | 258, 850 | 39, 453, 326 | 5, 131, 968 | 7, 269, 386 | |
| | Group III..... | 41, 211, 061 | 40, 812, 004 | 40, 765, 159 | 46, 845 | 24, 442, 830 | 16, 369, 174 | 399, 057 | 31, 669, 951 | 5, 490, 056 | 4, 051, 054 | |
| | Group IV..... | 28, 711, 504 | 28, 365, 388 | 28, 308, 880 | 56, 508 | 16, 717, 835 | 11, 647, 553 | 346, 116 | 21, 036, 670 | 4, 973, 608 | 2, 701, 226 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|--------------|--------------|--------------|-----------|--------------|--------------|----------|--------------|-------------|-------------|
| 1 | New York, N. Y..... | \$91,574,645 | \$91,524,876 | \$90,964,131 | \$560,745 | \$57,478,829 | \$34,046,047 | \$49,769 | \$87,878,317 | ..... | \$3,696,328 |
| 2 | Chicago, Ill..... | 24,161,752 | 24,123,074 | 24,100,567 | 22,507 | 17,048,520 | 7,074,554 | 38,678 | 13,905,004 | \$7,543,790 | 2,712,958 |
| 3 | Philadelphia, Pa..... | 21,211,032 | 21,206,707 | 21,199,835 | 6,872 | 11,629,296 | 9,577,411 | 4,325 | 19,073,662 | ..... | 2,137,370 |
| 4 | St. Louis, Mo..... | 10,353,274 | 10,290,313 | 10,261,707 | 28,606 | 6,943,788 | 3,346,525 | 62,961 | 7,994,744 | 2,138,269 | 230,261 |
| 5 | Boston, Mass..... | 18,462,534 | 18,247,974 | 18,246,583 | 1,391 | 10,662,825 | 7,585,149 | 214,560 | 17,022,416 | ..... | 1,440,118 |
| 6 | Baltimore, Md..... | 6,874,311 | 6,848,662 | 6,845,954 | 2,708 | 3,971,833 | 2,876,829 | 25,640 | 6,824,297 | ..... | 50,014 |
| 7 | Cleveland, Ohio..... | 6,286,505 | 6,282,946 | 6,271,997 | 10,949 | 4,042,642 | 2,240,304 | 3,559 | 3,238,885 | 2,008,794 | 1,038,826 |
| 8 | Buffalo, N. Y..... | 5,584,420 | 5,487,145 | 5,482,629 | 4,516 | 3,147,639 | 2,339,506 | 97,275 | 4,849,533 | ..... | 734,887 |
| 9 | San Francisco, Cal..... | 6,662,378 | 6,661,738 | 6,441,193 | 220,545 | 4,878,641 | 1,783,097 | 640 | 6,596,941 | ..... | 65,437 |
| 10 | Pittsburg, Pa..... | 5,388,558 | 5,388,558 | 5,376,841 | 11,717 | 3,276,245 | 2,112,313 | ..... | 3,647,069 | ..... | 1,741,489 |
| 11 | Cincinnati, Ohio..... | 5,335,521 | 5,335,500 | 5,331,557 | 3,943 | 2,870,687 | 2,464,813 | 21 | 2,731,008 | 1,132,270 | 1,472,243 |
| 12 | Detroit, Mich..... | 4,198,071 | 4,198,071 | 4,124,294 | 73,777 | 3,103,366 | 1,094,705 | ..... | 4,089,092 | ..... | 108,979 |
| 13 | Milwaukee, Wis..... | 3,864,738 | 3,806,047 | 3,803,207 | 2,840 | 2,723,733 | 1,082,674 | 58,691 | 2,657,570 | ..... | 1,207,168 |
| 14 | New Orleans, La..... | 3,683,777 | 3,683,777 | 3,676,360 | 7,417 | 1,858,041 | 1,825,736 | ..... | 1,419,558 | ..... | 2,264,219 |
| 15 | Washington, D. C..... | 6,645,591 | 6,625,051 | 6,620,183 | 4,868 | 3,765,820 | 2,859,231 | 20,540 | 5,951,953 | ..... | 693,638 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|------------------------|-------------|-------------|-------------|--------|-------------|-------------|---------|-------------|-----------|-------------|
| 16 | Newark, N. J..... | \$3,950,356 | \$3,943,160 | \$3,942,713 | \$447 | \$2,500,656 | \$1,442,504 | \$7,196 | \$2,250,633 | ..... | \$1,699,723 |
| 17 | Minneapolis, Minn..... | 3,149,544 | 3,149,544 | 3,149,088 | 456 | 2,173,021 | 976,523 | ..... | 3,149,544 | ..... | ..... |
| 18 | Jersey City, N. J..... | 2,614,222 | 2,614,222 | 2,610,004 | 4,218 | 1,632,169 | 1,131,053 | ..... | 2,560,526 | ..... | 53,696 |
| 19 | Louisville, Ky..... | 2,542,661 | 2,542,661 | 2,542,658 | 3 | 1,510,237 | 1,032,424 | ..... | 1,482,244 | ..... | 1,060,317 |
| 20 | Indianapolis, Ind..... | 2,263,926 | 2,263,926 | 2,257,006 | 6,920 | 1,365,674 | 898,252 | ..... | 1,403,969 | \$798,586 | 61,371 |
| 21 | Providence, R. I..... | 3,246,028 | 3,198,969 | 3,198,079 | 890 | 1,844,921 | 1,354,048 | 47,059 | 3,176,041 | ..... | 69,987 |
| 22 | St. Paul, Minn..... | 2,395,350 | 2,382,542 | 2,381,638 | 904 | 1,488,206 | 894,336 | 12,808 | 2,395,133 | ..... | 217 |
| 23 | Rochester, N. Y..... | 2,627,984 | 2,625,260 | 2,625,122 | 138 | 1,469,058 | 1,120,202 | 2,724 | 2,469,313 | ..... | 158,671 |
| 24 | Kansas City, Mo..... | 2,816,149 | 2,790,215 | 2,788,847 | 1,868 | 1,955,411 | 834,804 | 25,934 | 1,560,708 | 1,015,021 | 240,420 |
| 25 | Toledo, Ohio..... | 1,660,468 | 1,660,468 | 1,660,183 | 285 | 1,043,732 | 616,736 | ..... | 912,307 | 476,215 | 271,946 |
| 26 | Denver, Colo..... | 3,257,488 | 3,247,042 | 3,213,401 | 33,641 | 1,879,305 | 1,367,737 | 10,446 | 2,084,084 | ..... | 1,173,404 |
| 27 | Allegheny, Pa..... | 1,854,277 | 1,852,777 | 1,852,677 | 100 | 1,109,742 | 743,035 | 1,500 | 1,245,279 | 608,998 | ..... |
| 28 | Columbus, Ohio..... | 1,437,622 | 1,436,109 | 1,435,154 | 955 | 1,026,856 | 409,253 | 1,513 | 576,236 | 546,043 | 315,343 |
| 29 | Worcester, Mass..... | 1,957,622 | 1,924,286 | 1,923,931 | 355 | 1,188,809 | 725,477 | 33,336 | 1,957,417 | ..... | 205 |
| 30 | Los Angeles, Cal..... | 2,779,601 | 2,749,147 | 2,730,744 | 18,403 | 1,942,842 | 806,305 | 30,454 | 1,897,851 | ..... | 881,750 |
| 31 | Memphis, Tenn..... | 1,324,498 | 1,285,468 | 1,283,096 | 2,372 | 710,040 | 575,428 | 39,030 | 1,020,503 | ..... | 303,995 |
| 32 | Omaha, Nebr..... | 1,598,669 | 1,598,669 | 1,598,288 | 381 | 892,213 | 706,456 | ..... | 1,080,728 | 516,826 | 1,115 |
| 33 | New Haven, Conn..... | 1,523,036 | 1,521,949 | 1,521,585 | 364 | 975,439 | 540,510 | 1,087 | 1,013,850 | 19,033 | 490,153 |
| 34 | Syracuse, N. Y..... | 1,791,252 | 1,791,252 | 1,791,252 | ..... | 1,056,319 | 734,933 | ..... | 1,716,748 | ..... | 74,504 |
| 35 | Seranton, Pa..... | 1,081,766 | 1,081,766 | 1,074,177 | 7,589 | 643,098 | 438,668 | ..... | 411,976 | 453,416 | 216,374 |
| 36 | St. Joseph, Mo..... | 697,240 | 696,048 | 695,961 | 87 | 461,656 | 234,392 | 1,192 | 366,728 | 260,005 | 70,307 |
| 37 | Paterson, N. J..... | 1,312,303 | 1,312,303 | 1,312,078 | 225 | 757,011 | 555,292 | ..... | 1,243,012 | ..... | 69,291 |
| 38 | Fall River, Mass..... | 1,352,658 | 1,352,658 | 1,352,237 | 421 | 792,337 | 560,321 | ..... | 1,350,115 | ..... | 2,543 |
| 39 | Portland, Oreg..... | 1,360,884 | 1,358,775 | 1,357,785 | 990 | 835,804 | 522,941 | 2,109 | 921,892 | 437,825 | 1,167 |
| 40 | Atlanta, Ga..... | 1,259,076 | 1,216,614 | 1,215,128 | 1,486 | 757,848 | 458,766 | 42,462 | 1,206,389 | ..... | 52,687 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|-------------|-------------|-------------|---------|-------------|-----------|----------|-------------|-----------|-----------|
| 41 | Seattle, Wash..... | \$1,795,326 | \$1,795,326 | \$1,790,779 | \$4,547 | \$1,053,747 | \$741,579 | ..... | \$1,136,007 | \$659,319 | ..... |
| 42 | Dayton, Ohio..... | 1,083,795 | 1,083,795 | 1,081,840 | 1,955 | 711,171 | 372,624 | ..... | 683,759 | 351,296 | \$148,740 |
| 43 | Albany, N. Y..... | 1,243,743 | 1,243,743 | 1,243,534 | 209 | 788,773 | 454,970 | ..... | 1,231,929 | ..... | 11,814 |
| 44 | Grand Rapids, Mich..... | 1,107,081 | 1,087,344 | 1,086,107 | 1,237 | 772,839 | 314,505 | \$19,737 | 654,122 | 452,959 | ..... |
| 45 | Cambridge, Mass..... | 1,741,529 | 1,737,822 | 1,736,918 | 904 | 1,035,549 | 702,273 | 3,707 | 1,738,681 | ..... | 2,848 |
| 46 | Lowell, Mass..... | 1,518,898 | 1,503,104 | 1,503,052 | 52 | 919,910 | 583,194 | 15,794 | 1,501,359 | ..... | 17,539 |
| 47 | Hartford, Conn..... | 1,502,980 | 1,478,552 | 1,478,397 | 155 | 800,245 | 678,307 | 24,438 | 956,679 | 479,653 | 68,658 |
| 48 | Reading, Pa..... | 718,429 | 692,235 | 692,005 | 230 | 360,751 | 331,484 | 26,194 | 427,403 | 253,654 | 37,372 |
| 49 | Richmond, Va..... | 1,127,646 | 1,121,804 | 1,121,799 | 5 | 618,985 | 502,819 | 5,842 | 686,968 | ..... | 440,678 |
| 50 | Nashville, Tenn..... | 764,832 | 764,832 | 764,832 | ..... | 530,862 | 233,970 | ..... | 756,502 | ..... | 8,330 |

¹ Payments in error subsequently corrected by refund receipts.² Includes payments for charities and corrections to other civil divisions and to private associations and individuals; payments for interest; and payments for damage settlements and current judgments.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS, 1905; COMPARATIVE SUMMARY, 1902 TO 1905.

and the number assigned to each, see page 94.]

| CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE. | | | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS. | | | | | | | | | | | | City number. | |
|--|-------------------------|------------------------|---|---------------------|----------------|--------------------|----------------------------------|------------|-----------------------------------|------------|---------------------|------------|--------------------------|------------|--------------|--|
| General revenues. | Special service income. | | I.—General government. | | | | | | | | | | | | | |
| | Special assessments. | Departmental receipts. | Aggregate. | | | | Council and legislative offices. | | | | | | Chief executive offices. | | | |
| | | | Total. | Salaries and wages. | All other. | | Council, board of aldermen, etc. | | Clerks of council and committees. | | City clerk. | | Mayor's office. | | | |
| | | | | | Miscellaneous. | Service transfers. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | | |
| \$329,903,815 | \$810,004 | \$11,350,533 | \$30,740,985 | \$22,959,894 | \$7,634,230 | \$146,861 | \$896,367 | \$215,963 | \$235,930 | \$86,705 | \$672,531 | \$122,759 | \$706,724 | \$115,523 | | |
| 212,906,562 | 163,753 | 7,216,792 | 21,735,462 | 16,290,425 | 5,323,861 | 121,176 | 476,629 | 93,265 | 154,216 | 73,528 | 184,905 | 61,182 | 295,512 | 88,986 | | |
| 49,647,038 | 441,307 | 1,766,335 | 3,871,887 | 2,922,893 | 941,763 | 7,231 | 186,395 | 46,510 | 20,527 | 1,172 | 187,897 | 16,813 | 142,401 | 8,774 | | |
| 39,804,900 | 110,768 | 1,295,393 | 3,090,080 | 2,252,504 | 827,168 | 10,348 | 124,027 | 59,641 | 44,181 | 7,051 | 159,810 | 33,996 | 146,855 | 11,185 | | |
| 27,545,315 | 94,176 | 1,072,013 | 2,043,556 | 1,494,012 | 541,438 | 8,106 | 109,316 | 16,547 | 17,006 | 4,954 | 139,919 | 10,768 | 121,956 | 6,578 | | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|--------------|-------------|-------------|-------------|-------------|---------|----------|---------|----------|----------|---------|-----------|----------|----|
| \$90,366,939 | \$1,207,706 | \$9,435,662 | \$7,286,386 | \$2,147,766 | \$1,510 | \$77,014 | \$2,232 | \$42,855 | \$34,291 | \$1,250 | \$128,576 | \$30,092 | 1 |
| 23,425,523 | 736,229 | 2,003,231 | 1,671,746 | 330,143 | 1,342 | 104,064 | 9,250 | 10,270 | 32,408 | 33,118 | 16,723 | 1,799 | 2 |
| 19,857,893 | 1,353,139 | 2,519,082 | 1,687,153 | 831,929 | | 14,740 | 20,300 | 53,684 | | | 20,865 | 31,295 | 3 |
| 9,804,453 | \$131,899 | 416,922 | 860,400 | 303,477 | 6 | 12,300 | 17,576 | 11,396 | | | 11,585 | 8,550 | 4 |
| 17,328,356 | 1,134,178 | 2,274,854 | 1,525,185 | 633,150 | 116,519 | 44,656 | 31,431 | 20,847 | 2,842 | 47,003 | 5,087 | 23,926 | 5 |
| 6,674,940 | 199,371 | 777,629 | 461,101 | 316,473 | 55 | 35,000 | 7,602 | 12,983 | | | 10,400 | 937 | 6 |
| 5,841,178 | 445,327 | 325,815 | 216,750 | 108,584 | 481 | 29,754 | 6,532 | 1,050 | | | 10,523 | 1,730 | 7 |
| 5,266,091 | 318,329 | 364,357 | 269,264 | 94,871 | 222 | 34,691 | 16,141 | | | | 8,920 | 1,041 | 8 |
| 6,337,573 | 324,805 | 878,966 | 701,528 | 177,438 | | 21,956 | 2,970 | 21,621 | 5,015 | 3,000 | 10,922 | 3,732 | 9 |
| 5,309,635 | 78,923 | 300,525 | 203,430 | 97,095 | | 240 | | | | 8,515 | 15,700 | | 10 |
| 5,130,074 | 205,447 | 304,161 | 256,058 | 48,101 | 2 | 35,780 | 1,198 | | | 17,485 | 10,920 | 499 | 11 |
| 3,999,685 | 198,386 | 329,441 | 265,562 | 63,879 | | 41,065 | 1,343 | 2,560 | 852 | 12,734 | 9,180 | 1,277 | 12 |
| 3,786,007 | 31,854 | 226,726 | 176,354 | 49,333 | 1,039 | 18,449 | 2,204 | 1,500 | | 7,009 | 5,932 | 340 | 13 |
| 3,484,614 | 199,163 | 368,048 | 306,614 | 61,434 | | 6,920 | 1,036 | 9,854 | 865 | | 11,340 | 403 | 14 |
| 6,293,601 | 351,990 | 463,082 | 402,894 | 60,188 | | | | | | | | | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | |
|-------------|-----------|-----------|-----------|-----------|----------|-------|----------|---------|---------|-------|----------|-------|---------|-------|----|
| \$3,819,449 | | \$130,907 | \$288,589 | \$240,563 | \$47,868 | \$158 | | \$2,424 | \$4,613 | | \$21,599 | \$339 | \$8,000 | \$60 | 16 |
| 2,930,171 | \$126,567 | 92,806 | 157,772 | 112,403 | 45,369 | | \$20,800 | 12,350 | | | 8,000 | 855 | 6,500 | 1,583 | 17 |
| 2,558,425 | | 55,797 | 223,114 | 171,195 | 51,919 | | | 1,429 | | | 9,200 | 464 | 7,100 | 279 | 18 |
| 2,484,322 | | 58,339 | 161,320 | 133,718 | 27,602 | | | | 4,055 | \$201 | | | 8,020 | 832 | 19 |
| 2,212,364 | | 51,562 | 94,326 | 70,660 | 23,666 | | 3,370 | | | | 4,200 | 1,097 | 5,200 | 133 | 20 |
| 3,115,142 | | 130,886 | 192,597 | 137,269 | 53,618 | 1,710 | 17,000 | 1,200 | 4,074 | 417 | 6,574 | 1,192 | 6,412 | 877 | 21 |
| 2,326,568 | | 68,782 | 89,938 | 73,695 | 16,074 | 169 | 2,239 | | | | 7,530 | | 3,700 | | 22 |
| 2,554,853 | 35,665 | 37,466 | 229,269 | 161,057 | 68,212 | | 17,418 | 13,271 | | | 3,200 | 234 | 7,300 | 753 | 23 |
| 2,617,359 | 89,672 | 109,118 | 248,176 | 197,476 | 50,700 | | 11,895 | | | | 10,960 | | 5,400 | | 24 |
| 1,604,593 | | 55,875 | 126,590 | 97,424 | 29,166 | | 8,541 | 2,003 | | | 9,676 | 659 | 4,900 | 285 | 25 |
| 3,097,487 | | 160,001 | 578,112 | 376,226 | 201,240 | 646 | 27,363 | 1,153 | | 190 | 27,840 | 1,466 | 8,760 | 252 | 26 |
| 1,823,039 | | 31,238 | 96,710 | 76,661 | 20,049 | | | | 3,881 | | 3,600 | | 8,300 | | 27 |
| 1,290,266 | 82,436 | 64,920 | 115,558 | 96,748 | 18,810 | | 7,847 | 105 | | | 6,831 | 479 | 5,700 | 194 | 28 |
| 1,751,563 | 40,159 | 165,900 | 98,804 | 67,965 | 26,291 | 4,548 | 1,59 | 1,267 | 692 | | 6,454 | 399 | 4,000 | 312 | 29 |
| 2,615,839 | 811 | 162,951 | 220,169 | 156,326 | 63,843 | | 13,993 | 1,913 | | 67 | 15,187 | 2,550 | 5,175 | 472 | 30 |
| 1,288,247 | | 36,251 | 41,116 | 31,069 | 10,047 | | | 1,680 | | | | | 5,100 | | 31 |
| 1,570,190 | | 28,479 | 138,271 | 115,032 | 23,239 | | 11,469 | | | | 7,999 | 831 | 4,901 | 208 | 32 |
| 1,497,870 | | 25,166 | 133,995 | 98,409 | 35,586 | | 50 | | | | 10,796 | 674 | 4,916 | 16 | 33 |
| 1,770,886 | | 20,366 | 197,153 | 150,564 | 46,589 | | 15,250 | 3,604 | | 138 | 6,600 | 2,037 | 7,750 | 403 | 34 |
| 1,042,212 | | 39,554 | 71,976 | 60,554 | 11,422 | | | 1,200 | | | 4,400 | 1,061 | 4,471 | 180 | 35 |
| | | | | | | | | 1,720 | | | | | | | |
| 684,499 | | 12,741 | 48,506 | 36,387 | 12,119 | | 1,960 | | | | 2,574 | | 3,000 | 304 | 36 |
| 1,299,683 | | 12,620 | 79,776 | 70,245 | 9,531 | | 8,800 | 628 | 1,000 | | 1,500 | 220 | 3,200 | 210 | 37 |
| 1,313,151 | | 39,507 | 77,443 | 53,072 | 24,371 | | 5,400 | 2,037 | 900 | 159 | 6,627 | 1,069 | 4,200 | 434 | 38 |
| 1,263,596 | | 97,288 | 76,287 | 66,145 | 10,142 | | 4,011 | 206 | | | | | 5,836 | 761 | 39 |
| 1,115,264 | 65,997 | 77,815 | 86,320 | 72,030 | 14,290 | | 7,150 | | | | 6,550 | 1,187 | 4,560 | 226 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|-------------|-----------|-----------|----------|----------|----------|-------|---------|---------|---------|---------|------|----|
| \$1,659,347 | \$135,979 | \$127,440 | \$86,472 | \$40,968 | \$11,610 | \$589 | \$1,500 | \$7,687 | \$1,368 | \$3,900 | \$90 | 41 |
| 1,044,567 | \$433 | 82,806 | 63,946 | 18,860 | 5,221 | 960 | | 3,700 | 1,785 | 5,400 | 319 | 42 |
| 1,233,204 | | 136,933 | 102,820 | 34,113 | 10,500 | 9,221 | 4,020 | \$529 | | 6,500 | 604 | 43 |
| 1,032,769 | | 74,312 | 100,582 | 76,056 | 8,488 | 8,370 | | 7,096 | 751 | 2,200 | 152 | 44 |
| 1,663,875 | 17,145 | 60,509 | 109,149 | 75,938 | 1,899 | 2,064 | 3,309 | 341 | 6,619 | 5,517 | 473 | 45 |
| 1,443,918 | 74,980 | 125,633 | 84,992 | 40,408 | | | 1,500 | 728 | 4,628 | 4,200 | 319 | 46 |
| 1,433,322 | 25,454 | 105,290 | 74,671 | 30,183 | | 2,339 | 900 | 1,131 | 4,180 | 3,416 | 118 | 47 |
| 711,601 | | 46,727 | 26,429 | 20,103 | | | 650 | 98 | 2,400 | 2,000 | 182 | 48 |
| 1,110,529 | | 110,436 | 83,179 | 25,566 | 1,691 | 2,800 | 4,380 | | 1,800 | 4,380 | 150 | 49 |
| 745,762 | | 47,181 | 42,986 | 4,195 | | 2,520 | 438 | | 2,500 | 3,900 | 225 | 50 |

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Total payments for general and special service expenses. | CLASSIFIED BY PAYEE. | | | | | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING. | | |
|--------------|-----------------------|--|----------------------|--------------------------|-------------------------|-----------------------|-------------------------------------|--|--|-------------------|--|
| | | | Payments to public. | | | | | | City government. | School districts. | Other divisions of the government of the city. |
| | | | Total. | Classified by character. | | Classified by object. | | Payments to departments, offices, industries, and funds (service transfers). | | | |
| | | | | Corporate. | Temporary. ¹ | Salaries and wages. | Miscellaneous objects. ² | | | | |
| 51 | Trenton, N. J. | \$845,509 | \$845,509 | \$843,476 | \$2,033 | \$488,963 | \$356,546 | \$562,553 | | \$282,956 | |
| 52 | Wilmington, Del. | 652,152 | 652,152 | 652,103 | 49 | 370,466 | 281,686 | 305,290 | | 346,862 | |
| 53 | Camden, N. J. | 904,649 | 904,649 | 902,691 | 1,958 | 571,482 | 333,167 | 536,418 | | 368,231 | |
| 54 | Bridgeport, Conn. | 917,931 | 917,931 | 917,741 | 190 | 512,277 | 405,654 | 673,650 | | 244,281 | |
| 55 | Lynn, Mass. | 1,040,697 | 1,040,134 | 1,039,842 | 292 | 612,664 | 427,470 | \$563 1,040,297 | | 400 | |
| 56 | Troy, N. Y. | 921,046 | 921,046 | 905,117 | 15,929 | 572,776 | 348,270 | 815,120 | \$56,970 | 48,956 | |
| 57 | Des Moines, Iowa. | 901,563 | 901,563 | 901,385 | 178 | 578,939 | 322,624 | 451,236 | 393,992 | 56,335 | |
| 58 | New Bedford, Mass. | 1,063,533 | 1,047,717 | 1,047,367 | 350 | 595,460 | 452,257 | 1,063,136 | | 397 | |
| 59 | Springfield, Mass. | 1,303,693 | 1,243,933 | 1,243,853 | 80 | 752,729 | 491,204 | 1,253,023 | | 50,670 | |
| 60 | Oakland, Cal. | 1,161,736 | 1,161,736 | 1,160,088 | 1,648 | 787,827 | 373,909 | 703,728 | 445,799 | 12,209 | |
| 61 | Lawrence, Mass. | 835,539 | 831,647 | 831,183 | 464 | 504,834 | 326,813 | 835,419 | | 120 | |
| 62 | Somerville, Mass. | 1,042,728 | 1,034,426 | 1,033,498 | 928 | 613,939 | 420,487 | 1,042,728 | | | |
| 63 | Kansas City, Kans. | 661,078 | 661,078 | 660,997 | 81 | 336,002 | 325,076 | 319,508 | 190,177 | 151,393 | |
| 64 | Savannah, Ga. | 581,358 | 581,358 | 581,118 | 240 | 317,526 | 263,832 | 578,211 | | 3,147 | |
| 65 | Hoboken, N. J. | 758,399 | 757,603 | 757,423 | 180 | 510,971 | 246,632 | 494,980 | | 263,419 | |
| 66 | Peoria, Ill. | 724,117 | 723,317 | 722,861 | 456 | 450,642 | 272,675 | 437,509 | 215,506 | 71,102 | |
| 67 | Duluth, Minn. | 947,336 | 898,694 | 898,694 | | 551,238 | 347,456 | 612,062 | 335,274 | | |
| 68 | Utica, N. Y. | 810,435 | 809,961 | 809,961 | 474 | 383,488 | 426,947 | 743,720 | | 66,715 | |
| 69 | Manchester, N. H. | 568,669 | 545,419 | 545,415 | 4 | 352,348 | 193,071 | 568,559 | | 110 | |
| 70 | Evansville, Ind. | 554,065 | 554,065 | 554,065 | | 345,086 | 208,979 | 333,191 | 216,902 | 3,972 | |
| 71 | Yonkers, N. Y. | 1,026,462 | 997,427 | 997,427 | | 570,529 | 426,898 | 627,796 | | 398,666 | |
| 72 | San Antonio, Tex. | 625,655 | 625,655 | 624,349 | 1,306 | 395,741 | 229,914 | 351,144 | | 274,511 | |
| 73 | Elizabeth, N. J. | 589,223 | 589,223 | 589,221 | 2 | 300,766 | 288,457 | 585,702 | | 3,521 | |
| 74 | Waterbury, Conn. | 630,834 | 630,834 | 629,250 | 1,584 | 394,086 | 236,748 | 613,052 | | 17,782 | |
| 75 | Salt Lake City, Utah. | 1,025,781 | 1,016,185 | 1,016,086 | 99 | 649,364 | 366,821 | 599,098 | 426,306 | 377 | |
| 76 | Erie, Pa. | 483,206 | 483,206 | 482,805 | 401 | 331,646 | 151,560 | 281,123 | 188,860 | 13,223 | |
| 77 | Wilkesbarre, Pa. | 419,853 | 419,853 | 419,268 | 585 | 266,807 | 153,046 | 241,971 | 177,882 | | |
| 78 | Schenectady, N. Y. | 562,499 | 562,499 | 562,432 | 63 | 328,987 | 233,512 | 543,684 | | 18,815 | |
| 79 | Norfolk, Va. | 770,186 | 770,174 | 768,188 | 1,986 | 403,657 | 366,517 | 770,186 | | | |
| 80 | Houston, Tex. | 782,978 | 782,978 | 781,836 | 1,142 | 418,756 | 364,222 | 597,218 | | 185,760 | |
| 81 | Charleston, S. C. | 649,683 | 649,129 | 648,881 | 248 | 302,171 | 346,958 | 576,616 | | 73,067 | |
| 82 | Harrisburg, Pa. | 465,615 | 465,615 | 463,104 | 2,511 | 301,686 | 163,929 | 261,630 | 202,491 | 1,494 | |
| 83 | Portland, Me. | 894,519 | 889,981 | 889,930 | 651 | 483,043 | 406,938 | 883,645 | | 10,874 | |
| 84 | Dallas, Tex. | 677,518 | 641,858 | 641,293 | 565 | 393,904 | 247,954 | 573,592 | | 103,926 | |
| 85 | Tacoma, Wash. | 796,456 | 734,327 | 733,767 | 560 | 444,260 | 290,067 | 538,146 | 258,310 | | |
| 86 | Terre Haute, Ind. | 461,299 | 461,299 | 460,990 | 309 | 313,663 | 147,636 | 270,835 | 184,706 | 5,758 | |
| 87 | Youngstown, Ohio | 548,792 | 548,792 | 548,787 | 5 | 341,275 | 207,517 | 310,766 | | 238,026 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | |
|-----|-------------------|-----------|-----------|-----------|--------|-----------|-----------|-----------|-----------|----------|
| 88 | Fort Wayne, Ind. | \$400,611 | \$400,611 | \$400,611 | | \$284,134 | \$116,477 | \$235,521 | \$147,986 | \$17,104 |
| 89 | Holyoke, Mass. | 737,017 | 673,271 | 672,948 | \$323 | 406,497 | 266,774 | 736,802 | | 215 |
| 90 | Akron, Ohio. | 560,035 | 560,035 | 558,797 | 1,238 | 320,717 | 239,318 | 295,583 | 205,947 | 58,505 |
| 91 | Brockton, Mass. | 627,418 | 619,796 | 619,713 | 83 | 377,294 | 242,502 | 622,177 | | 5,241 |
| 92 | Saginaw, Mich. | 529,676 | 528,675 | 526,611 | 2,064 | 324,033 | 204,642 | 296,227 | | 233,440 |
| 93 | Lincoln, Nebr. | 386,196 | 386,196 | 386,196 | | 248,441 | 137,755 | 201,552 | 177,682 | 6,962 |
| 94 | Lancaster, Pa. | 299,337 | 299,068 | 298,388 | 680 | 155,113 | 143,955 | 188,514 | 109,342 | 1,481 |
| 95 | Covington, Ky. | 350,392 | 350,008 | 350,006 | 2 | 253,107 | 96,901 | 220,578 | 108,986 | 20,828 |
| 96 | Altoona, Pa. | 346,769 | 346,769 | 346,407 | 362 | 208,193 | 138,576 | 168,977 | | 177,792 |
| 97 | Spokane, Wash. | 864,715 | 864,715 | 862,326 | 2,389 | 508,721 | 355,994 | 323,118 | 351,714 | 189,883 |
| 98 | Birmingham, Ala. | 578,904 | 568,904 | 567,615 | 1,289 | 260,835 | 308,069 | 430,596 | | 148,308 |
| 99 | Pawtucket, R. I. | 655,709 | 638,595 | 638,570 | 25 | 340,944 | 297,651 | 655,709 | | |
| 100 | South Bend, Ind. | 385,964 | 385,964 | 385,898 | 66 | 249,984 | 135,980 | 237,978 | 145,371 | 2,615 |
| 101 | Binghamton, N. Y. | 454,847 | 454,847 | 454,680 | 167 | 261,682 | 193,165 | 387,909 | | 66,938 |
| 102 | Augusta, Ga. | 327,698 | 317,160 | 317,160 | | 188,402 | 128,758 | 286,182 | | 41,516 |
| 103 | Bayonne, N. J. | 505,530 | 505,530 | 505,422 | 108 | 269,563 | 235,967 | 500,043 | | 5,487 |
| 104 | Mobile, Ala. | 415,195 | 413,942 | 394,594 | 19,348 | 152,393 | 261,549 | 256,959 | | 158,236 |
| 105 | Johnstown, Pa. | 297,871 | 297,871 | 297,871 | | 190,074 | 107,797 | 134,478 | 163,393 | |
| 106 | McKeesport, Pa. | 388,364 | 388,364 | 388,297 | 67 | 256,211 | 132,153 | 202,902 | 166,855 | 18,607 |
| 107 | Dubuque, Iowa. | 340,980 | 337,795 | 337,672 | 123 | 214,021 | 123,774 | 230,950 | 107,697 | 2,333 |

¹ Payments in error subsequently corrected by refund receipts.² Includes payments for charities and corrections to other civil divisions and to private associations and individuals; payments for interest; and payments for damage settlements and current judgments.

GENERAL TABLES.

141

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE. | | | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS. | | | | | | | | | | | | City number. |
|--|-------------------------|------------------------|---|---------------------|----------------|--------------------|----------------------------------|------------|-----------------------------------|------------|---------------------|------------|--------------------------|------------|--------------|
| General revenues. | Special service income. | | I.—General government. | | | | | | | | | | | | |
| | Special assessments. | Departmental receipts. | Aggregate. | | | | Council and legislative offices. | | | | | | Chief executive offices. | | |
| | | | Total. | Salaries and wages. | All other. | | Council, board of aldermen, etc. | | Clerks of council and committees. | | City clerk. | | Mayor's office. | | |
| | | | | | Miscellaneous. | Service transfers. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | |
| \$835,406 | | \$10,103 | \$52,704 | \$38,880 | \$13,824 | | \$800 | | | \$3,750 | | | | 51 | |
| 633,462 | | 18,690 | 43,614 | 36,292 | 7,322 | | 3,304 | | | 1,200 | \$80 | \$1,500 | | 52 | |
| 893,328 | | 11,321 | 59,241 | 51,917 | 7,324 | | | | | 5,050 | | 3,600 | | 53 | |
| 904,846 | | 13,085 | 74,077 | 48,739 | 25,338 | | 270 | \$214 | \$2,243 | 7,490 | 2,090 | 3,600 | | 54 | |
| 967,674 | | 73,023 | 61,482 | 47,520 | 13,962 | | 3,300 | 1,099 | 1,407 | \$986 | 521 | 2,500 | \$208 | 55 | |
| 916,858 | | 4,188 | 104,151 | 79,802 | 24,349 | | 9,500 | 107 | 820 | | 4,335 | 4,929 | 119 | 56 | |
| 882,138 | | 19,425 | 44,380 | 35,164 | 9,216 | | 2,250 | 722 | | 2,700 | 326 | 3,500 | 6 | 57 | |
| 999,822 | | 63,711 | 69,119 | 44,222 | 24,693 | \$204 | 705 | 611 | 500 | 6,901 | 413 | 3,936 | 268 | 58 | |
| 1,208,790 | \$18,624 | 76,279 | 85,382 | 39,890 | 41,814 | 3,678 | | 3,916 | 300 | 9 | 4,691 | 1,650 | 3,800 | 350 | 59 |
| 1,155,058 | | 6,678 | 99,779 | 71,381 | 28,398 | | 5,280 | 6,008 | 427 | | 4,082 | 296 | 3,000 | 160 | 60 |
| 806,471 | 587 | 28,481 | 65,464 | 40,271 | 24,684 | 509 | 100 | 1,014 | | | 3,600 | 714 | 2,357 | 954 | 61 |
| 965,551 | 21,520 | 55,657 | 57,444 | 41,127 | 16,317 | | | 2,242 | 3,690 | 210 | 5,807 | 1,583 | 3,700 | 145 | 62 |
| 643,069 | | 18,009 | 35,547 | 24,973 | 10,574 | | 2,400 | | | | 4,496 | | 2,547 | | 63 |
| 538,914 | | 42,444 | 50,693 | 42,034 | 8,659 | | 3,240 | 1,755 | 840 | | 4,200 | 707 | 4,261 | 111 | 64 |
| 750,732 | | 7,667 | 54,074 | 43,117 | 10,957 | | 3,633 | 294 | 75 | 376 | 4,100 | | 2,000 | 135 | 65 |
| 706,670 | | 17,447 | 45,282 | 33,955 | 11,327 | | 2,994 | 640 | | | 2,900 | | 3,000 | | 66 |
| 917,194 | | 30,142 | 62,828 | 51,995 | 10,485 | 348 | 4,800 | 600 | | | 4,713 | 346 | 3,100 | 122 | 67 |
| 776,754 | 21,640 | 12,041 | 72,770 | 41,587 | 31,183 | | 5,625 | | 1,747 | | 3,750 | 428 | 2,000 | 283 | 68 |
| 560,341 | | 8,328 | 41,424 | 30,948 | 10,012 | 464 | 2,164 | 386 | 250 | | 2,294 | 363 | 2,372 | 432 | 69 |
| 544,489 | 5,365 | 4,211 | 37,521 | 31,935 | 5,586 | | 1,650 | | | | 2,301 | | 4,000 | | 70 |
| 1,016,800 | | 9,662 | 76,304 | 55,194 | 21,110 | | 6,851 | 2,829 | | | 7,000 | 1,487 | 2,200 | 43 | 71 |
| 610,125 | | 15,530 | 53,432 | 42,084 | 11,348 | | 2,915 | 377 | | | 2,618 | 450 | 4,080 | 1,408 | 72 |
| 577,664 | | 11,559 | 37,918 | 29,977 | 7,941 | | | | 125 | | 2,500 | 372 | 800 | | 73 |
| 626,555 | | 4,279 | 59,625 | 47,387 | 12,238 | | | | 3,140 | 17 | 500 | | 2,600 | | 74 |
| 993,192 | | 32,589 | 97,117 | 72,590 | 24,527 | | 6,400 | 274 | | | 3,900 | 2,511 | 2,400 | 640 | 75 |
| 475,760 | | 7,446 | 31,555 | 23,059 | 8,496 | | | | | | 2,640 | 1,777 | 3,080 | 153 | 76 |
| 403,168 | | 16,685 | 26,324 | 23,291 | 3,033 | | 50 | | | | 4,000 | 92 | 3,080 | | 77 |
| 554,300 | | 8,199 | 58,981 | 42,955 | 16,026 | | 5,000 | 448 | 500 | | 1,800 | 36 | 3,800 | 332 | 78 |
| 756,799 | | 13,387 | 65,162 | 49,535 | 15,627 | | | 313 | 4,000 | | | | 3,600 | 87 | 79 |
| 738,977 | | 44,001 | 68,460 | 52,900 | 15,560 | | | | 2,268 | 145 | | | | | 80 |
| 631,208 | | 18,475 | 37,281 | 32,158 | 5,123 | | | 1,039 | 1,800 | 68 | | | 4,700 | 268 | 81 |
| 457,524 | | 8,091 | 38,676 | 25,171 | 13,505 | | | | 1,660 | 764 | | | 2,000 | 1,675 | 82 |
| 854,901 | | 39,018 | 54,647 | 31,403 | 23,244 | | | 1,192 | 450 | | 3,458 | 790 | 2,000 | | 83 |
| 663,768 | | 13,751 | 38,764 | 32,808 | 5,556 | 400 | 1,673 | | | | 2,580 | 108 | 3,220 | 106 | 84 |
| 759,056 | | 37,400 | 46,628 | 31,084 | 14,634 | 910 | 4,830 | | | | 3,636 | 870 | 1,700 | 139 | 85 |
| 454,406 | | 6,893 | 33,794 | 28,669 | 5,125 | | 1,350 | | | | 4,010 | 131 | 2,500 | | 86 |
| 544,237 | | 4,555 | 56,259 | 39,061 | 17,198 | | 2,705 | 6,780 | 1,680 | 885 | | | 3,980 | 409 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | |
|-----------|---------|---------|----------|----------|---------|---------|---------|------|-------|---------|-------|---------|-------|-----|
| \$392,238 | | \$8,373 | \$29,987 | \$25,955 | \$4,032 | | \$2,974 | | | \$2,000 | | \$1,000 | | 88 |
| 719,116 | | 17,901 | 61,498 | 32,065 | 25,475 | \$3,958 | | \$78 | \$150 | 1,600 | \$698 | 1,500 | \$448 | 89 |
| 526,129 | \$9,955 | 23,952 | 23,994 | 18,802 | 5,192 | | 1,760 | 34 | 1,620 | | | 1,358 | 117 | 90 |
| 527,547 | 9,809 | 90,062 | 46,091 | 31,225 | 13,786 | 1,080 | | 996 | 307 | 2,540 | 249 | 2,000 | 428 | 91 |
| 509,541 | | 20,135 | 43,421 | 37,499 | 5,922 | | 6,515 | 500 | | 2,447 | | | | 92 |
| 379,797 | | 6,399 | 30,824 | 23,774 | 7,050 | | 4,100 | 39 | | 3,190 | 828 | 1,000 | 221 | 93 |
| 296,798 | | 3,539 | 19,296 | 14,391 | 4,905 | | | | 700 | 1,216 | 166 | 3,000 | 12 | 94 |
| 345,709 | | 4,683 | 48,263 | 40,951 | 7,312 | | 3,390 | | | 5,512 | | 4,550 | | 95 |
| 340,392 | | 6,377 | 25,982 | 15,484 | 10,498 | | 50 | | 300 | 1,035 | 37 | 1,800 | | 96 |
| 844,587 | | 20,128 | 65,812 | 44,224 | 21,588 | | 6,000 | | | 3,795 | 294 | 3,025 | 150 | 97 |
| 528,528 | | 50,376 | 41,203 | 27,258 | 13,945 | | | 327 | | 1,200 | 133 | 3,488 | 614 | 98 |
| 635,759 | | 19,950 | 52,415 | 35,874 | 16,472 | 69 | 5,406 | 75 | 250 | 6,547 | 421 | 1,500 | 400 | 99 |
| 381,525 | | 4,439 | 25,949 | 19,277 | 6,672 | | 1,500 | 414 | | 2,242 | 67 | 1,942 | | 100 |
| 443,913 | | 10,934 | 31,213 | 26,973 | 4,240 | | 3,900 | | | 1,500 | 125 | 2,100 | | 101 |
| 294,921 | 2,116 | 30,661 | 27,980 | 24,987 | 2,993 | | 2,250 | | | | | 3,987 | 25 | 102 |
| 498,584 | | 6,946 | 38,503 | 31,919 | 6,584 | | | | | 3,533 | | 2,500 | | 103 |
| 370,327 | 21,867 | 23,001 | 30,994 | 21,983 | 8,992 | 19 | | | 1,350 | 2,925 | 210 | 2,709 | 308 | 104 |
| 285,675 | | 12,196 | 14,373 | 11,978 | 2,395 | | | | 360 | 1,225 | | 1,700 | | 105 |
| 382,484 | 674 | 5,206 | 29,537 | 20,490 | 9,047 | | 960 | 108 | | 1,179 | | 2,000 | 40 | 106 |
| 339,172 | | 1,808 | 25,644 | 22,688 | 2,956 | | 2,100 | | | 2,960 | | 1,400 | | 107 |

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Total payments for general and special service expenses. | CLASSIFIED BY PAYEE. | | | | | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING. | | | |
|--------------|----------------------|--|----------------------|--------------------------|-------------------------|-----------------------|-------------------------------------|---------|--|------------------|-------------------|--|
| | | | Payments to public. | | | | | | Payments to departments, offices, industries, and funds (service transfers). | City government. | School districts. | Other divisions of the government of the city. |
| | | | Total. | Classified by character. | | Classified by object. | | | | | | |
| | | | | Corporate. | Temporary. ¹ | Salaries and wages. | Miscellaneous objects. ² | | | | | |
| 108 | Butte, Mont. | \$708, 449 | \$708, 449 | \$707, 931 | \$518 | \$502, 587 | \$205, 862 | | \$436, 626 | \$271, 823 | | |
| 109 | Springfield, Ohio | 413, 585 | 413, 585 | 413, 392 | 193 | 265, 363 | 148, 222 | | 237, 014 | 138, 026 | \$38, 545 | |
| 110 | Wheeling, W. Va. | 364, 789 | 364, 789 | 364, 789 | | 258, 740 | 106, 049 | | 146, 752 | | 218, 037 | |
| 111 | Sioux City, Iowa. | 463, 065 | 462, 794 | 462, 787 | 7 | 257, 681 | 205, 113 | \$271 | 267, 389 | 191, 988 | 3, 688 | |
| 112 | Bay City, Mich. | 387, 351 | 365, 647 | 365, 620 | 27 | 247, 604 | 118, 043 | 21, 704 | 376, 518 | | 10, 833 | |
| 113 | Allentown, Pa. | 263, 138 | 263, 138 | 263, 094 | 44 | 160, 025 | 103, 113 | | 124, 786 | 116, 341 | 22, 011 | |
| 114 | Davenport, Iowa. | 432, 986 | 432, 986 | 432, 833 | 153 | 287, 729 | 145, 257 | | 223, 916 | 173, 049 | 36, 021 | |
| 115 | Montgomery, Ala. | 358, 720 | 346, 585 | 346, 521 | 64 | 183, 959 | 162, 626 | 12, 135 | 356, 679 | | 2, 041 | |
| 116 | East St. Louis, Ill. | 564, 100 | 564, 100 | 563, 827 | 273 | 326, 633 | 237, 467 | | 326, 702 | 204, 798 | 32, 600 | |
| 117 | Little Rock, Ark. | 267, 961 | 263, 008 | 263, 008 | | 182, 864 | 80, 144 | 4, 953 | 175, 770 | 86, 614 | 5, 577 | |
| 118 | Quincy, Ill. | 289, 286 | 289, 286 | 289, 286 | | 176, 526 | 112, 760 | | 136, 533 | 102, 386 | 50, 367 | |
| 119 | York, Pa. | 301, 702 | 301, 702 | 301, 554 | 148 | 141, 221 | 160, 481 | | 166, 516 | 121, 912 | 13, 274 | |
| 120 | Springfield, Ill. | 471, 101 | 471, 101 | 471, 101 | | 313, 328 | 157, 773 | | 274, 047 | 133, 395 | 63, 659 | |
| 121 | Malden, Mass. | 582, 812 | 579, 012 | 576, 599 | 2, 413 | 323, 954 | 255, 058 | 3, 800 | 566, 280 | | 16, 532 | |
| 122 | Canton, Ohio. | 346, 844 | 346, 844 | 345, 914 | 930 | 218, 694 | 128, 150 | | 156, 592 | 139, 531 | 50, 721 | |
| 123 | Passaic, N. J. | 363, 731 | 363, 731 | 362, 658 | 1, 073 | 203, 503 | 160, 228 | | 195, 536 | | 168, 195 | |
| 124 | Haverhill, Mass. | 548, 713 | 546, 210 | 545, 939 | 271 | 311, 339 | 234, 871 | 2, 503 | 548, 650 | | 63 | |
| 125 | Topeka, Kans. | 418, 637 | 418, 637 | 418, 459 | 178 | 270, 466 | 148, 171 | | 214, 698 | 197, 539 | 6, 400 | |
| 126 | Salem, Mass. | 523, 005 | 522, 795 | 522, 295 | 500 | 292, 416 | 230, 379 | 210 | 517, 650 | | 5, 355 | |
| 127 | Atlantic City, N. J. | 694, 101 | 694, 101 | 693, 526 | 575 | 393, 480 | 300, 621 | | 545, 179 | | 148, 922 | |
| 128 | Chester, Pa. | 268, 701 | 268, 701 | 268, 599 | 102 | 139, 759 | 128, 942 | | 128, 223 | 116, 198 | 24, 280 | |
| 129 | Chelsea, Mass. | 553, 622 | 543, 907 | 543, 253 | 654 | 278, 156 | 265, 751 | 9, 715 | 553, 022 | | 600 | |
| 130 | Newton, Mass. | 938, 769 | 931, 997 | 931, 900 | 97 | 477, 958 | 454, 039 | 6, 772 | 935, 234 | | 3, 535 | |
| 131 | Superior, Wis. | 459, 168 | 459, 068 | 458, 956 | 112 | 276, 365 | 182, 703 | 100 | 245, 969 | | 213, 199 | |
| 132 | Elmira, N. Y. | 435, 656 | 435, 656 | 435, 379 | 277 | 243, 392 | 192, 264 | | 279, 244 | | 156, 412 | |
| 133 | Knoxville, Tenn. | 389, 280 | 389, 280 | 389, 265 | 15 | 161, 366 | 227, 914 | | 389, 280 | | | |
| 134 | Newcastle, Pa. | 293, 530 | 293, 530 | 281, 388 | 12, 142 | 168, 635 | 124, 875 | | 174, 711 | 118, 819 | | |
| 135 | Jacksonville, Fla. | 365, 358 | 307, 701 | 307, 701 | | 191, 402 | 116, 299 | 57, 657 | 358, 136 | | 7, 222 | |
| 136 | South Omaha, Nebr. | 289, 407 | 289, 407 | 289, 399 | 8 | 160, 941 | 128, 466 | | 171, 504 | 117, 903 | | |
| 137 | Rockford, Ill. | 316, 162 | 316, 162 | 316, 154 | 8 | 201, 735 | 114, 427 | | 306, 526 | | 9, 636 | |
| 138 | Chattanooga, Tenn. | 347, 010 | 347, 010 | 346, 969 | 41 | 190, 014 | 156, 996 | | 321, 553 | | 25, 457 | |
| 139 | Joplin, Mo. | 158, 921 | 158, 921 | 158, 591 | 330 | 116, 720 | 42, 201 | | 82, 906 | 74, 189 | 1, 826 | |
| 140 | Galveston, Tex. | 456, 251 | 454, 145 | 454, 113 | 32 | 264, 364 | 189, 781 | 2, 106 | 324, 202 | 73, 875 | 58, 174 | |
| 141 | Fitchburg, Mass. | 482, 395 | 439, 869 | 439, 789 | 80 | 241, 625 | 198, 244 | 42, 526 | 481, 862 | | 533 | |
| 142 | Macon, Ga. | 244, 163 | 244, 163 | 244, 030 | 133 | 134, 333 | 109, 830 | | 215, 094 | | 29, 069 | |
| 143 | Auburn, N. Y. | 351, 314 | 330, 682 | 328, 266 | 2, 416 | 194, 472 | 136, 210 | 20, 632 | 227, 719 | 112, 064 | 11, 531 | |
| 144 | Racine, Wis. | 341, 208 | 341, 208 | 340, 909 | 299 | 199, 659 | 141, 549 | | 335, 930 | | 5, 278 | |
| 145 | Woonsocket, R. I. | 434, 659 | 410, 827 | 410, 748 | 79 | 168, 840 | 241, 987 | 23, 832 | 434, 643 | | 16 | |
| 146 | Joliet, Ill. | 367, 848 | 367, 048 | 367, 025 | 23 | 250, 084 | 116, 964 | 800 | 201, 581 | 155, 772 | 10, 495 | |
| 147 | Kalamazoo, Mich. | 301, 624 | 301, 624 | 301, 547 | 77 | 195, 754 | 105, 870 | | 174, 387 | 126, 925 | 312 | |
| 148 | Wichita, Kans. | 306, 483 | 306, 483 | 305, 267 | 1, 216 | 176, 201 | 130, 282 | | 207, 263 | 97, 847 | 1, 373 | |
| 149 | Taunton, Mass. | 401, 388 | 398, 009 | 397, 375 | 634 | 236, 422 | 161, 537 | 3, 379 | 400, 945 | | 443 | |
| 150 | Sacramento, Cal. | 506, 642 | 506, 423 | 506, 423 | | 363, 646 | 142, 777 | 219 | 336, 929 | 169, 007 | 706 | |
| 151 | Oshkosh, Wis. | 306, 552 | 306, 552 | 306, 388 | 164 | 182, 211 | 124, 341 | | 306, 552 | | | |
| 152 | Pueblo, Colo. | 653, 760 | 636, 945 | 636, 437 | 508 | 387, 679 | 249, 266 | 16, 815 | 397, 997 | 248, 634 | 7, 129 | |
| 153 | New Britain, Conn. | 258, 092 | 257, 217 | 255, 857 | 1, 360 | 145, 184 | 112, 033 | 875 | 172, 433 | | 85, 659 | |
| 154 | La Crosse, Wis. | 266, 237 | 266, 237 | 266, 237 | | 182, 425 | 83, 812 | | 266, 237 | | | |

¹ Payments in error subsequently corrected by refund receipts.² Includes payments for charities and corrections to other civil divisions and to private associations and individuals; payments for interest; and payments for damage settlements and current judgments.

GENERAL TABLES.

143

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE. | | | | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS. | | | | | | | | | | | | City- num ber. | |
|--|------------------------------|------------|--------------------------------|---|--------------------------------------|---------------------------|---------------|---------------------------|---------------|-----------------------------|---------------|-------|-----|--|--|----------------------|--|
| General revenues. | Special service income. | | Depart- mental receipts. | I.—General government. | | | | | | | | | | | | | |
| | Special assess- ments. | Aggregate. | | Council and legislative offices. | | | | | | Chief executive offices. | | | | | | | |
| | | | | Council, board of aldermen, etc. | Clerks of council and committees. | City clerk. | | Mayor's office. | | | | | | | | | |
| | | | | | | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | | | | | | |
| \$686,975 | \$13,574 | \$7,900 | \$39,672 | \$33,537 | \$6,135 | \$5,335 | | | | \$5,000 | \$2,000 | \$230 | 108 | | | | |
| 402,127 | | 11,458 | 36,656 | 24,620 | 12,036 | 1,669 | \$1,930 | \$862 | \$252 | | 2,220 | 570 | 109 | | | | |
| 362,232 | | 2,557 | 19,908 | 17,778 | 2,130 | | | 812 | | 2,386 | 1,083 | | 110 | | | | |
| 452,226 | | 10,839 | 26,414 | 19,938 | 6,476 | 2,500 | 5 | | | 1,500 | 2,100 | 29 | 111 | | | | |
| 373,697 | | 13,654 | 34,406 | 24,301 | 9,862 | 3,416 | | | | 2,260 | 1,067 | | 112 | | | | |
| 262,113 | | 1,025 | 23,003 | 15,329 | 7,674 | | 2,463 | 598 | | | 1,655 | | 113 | | | | |
| 410,922 | | 22,064 | 29,240 | 24,688 | 4,552 | 2,742 | 284 | | | 1,902 | 1,000 | 22 | 114 | | | | |
| 339,130 | | 19,590 | 22,304 | 13,021 | 9,283 | | 565 | | | 1,800 | 3,400 | 166 | 115 | | | | |
| 557,884 | | 6,216 | 39,210 | 30,097 | 9,113 | 2,074 | 2,127 | | | 2,905 | 3,780 | 119 | 116 | | | | |
| 255,586 | | 12,375 | 18,900 | 16,366 | 2,321 | 1,998 | 90 | | | 1,800 | 3,440 | 94 | 117 | | | | |
| 286,381 | | 2,905 | 13,025 | 10,854 | 2,171 | 1,740 | | | | 1,200 | 1,500 | | 118 | | | | |
| 299,020 | | 2,682 | 19,468 | 11,875 | 7,593 | | | 300 | 1,912 | 900 | 1,800 | 34 | 119 | | | | |
| 464,107 | | 6,994 | 26,745 | 20,466 | 6,279 | 3,018 | | | | 1,894 | 3,220 | | 120 | | | | |
| 546,263 | 7,997 | 28,552 | 28,844 | 20,566 | 8,126 | | | 1,325 | 1,164 | 2,200 | 1,000 | | 121 | | | | |
| 343,642 | | 3,202 | 21,494 | 17,524 | 3,970 | 1,614 | 145 | 1,176 | 189 | | 1,690 | 224 | 122 | | | | |
| 359,820 | | 3,911 | 34,562 | 24,430 | 10,132 | | 645 | | | 3,200 | | | 123 | | | | |
| 505,376 | 8,022 | 35,315 | 33,438 | 24,235 | 9,196 | | | 250 | | 2,200 | 3,200 | 249 | 124 | | | | |
| 409,093 | | 9,544 | 24,988 | 18,402 | 6,586 | 2,400 | | 185 | 62 | 2,625 | 1,500 | 64 | 125 | | | | |
| 401,146 | | 31,859 | 32,903 | 21,675 | 11,228 | | | 350 | 804 | 2,536 | 1,500 | 7 | 126 | | | | |
| 686,943 | | 7,158 | 52,241 | 36,882 | 15,359 | | | | | 3,346 | 4,867 | | 127 | | | | |
| 264,566 | | 4,135 | 19,963 | 12,889 | 7,074 | | | 600 | | 975 | 1,500 | | 128 | | | | |
| 521,311 | | 32,311 | 34,397 | 23,188 | 10,969 | 240 | 87 | 1,000 | 115 | 3,115 | 1,100 | | 129 | | | | |
| 773,673 | 1,086 | 164,010 | 77,604 | 41,709 | 35,712 | 183 | 50 | 1,193 | 750 | 4,267 | 3,261 | 580 | 130 | | | | |
| 456,749 | | 2,419 | 42,987 | 30,993 | 11,994 | | 5,950 | | | 2,398 | 1,500 | | 131 | | | | |
| 428,227 | | 7,429 | 40,777 | 33,222 | 7,555 | | 2,525 | 116 | | 2,316 | 1,625 | 63 | 132 | | | | |
| 373,792 | | 15,488 | 15,450 | 11,734 | 3,716 | | 1,048 | 82 | | 1,200 | 1,000 | 22 | 133 | | | | |
| 286,466 | | 7,064 | 19,475 | 16,104 | 3,371 | | 120 | | | 1,200 | 1,000 | | 134 | | | | |
| 350,385 | | 14,973 | 26,857 | 22,916 | 3,941 | | 1,078 | 109 | | 3,765 | 1,336 | 50 | 135 | | | | |
| 287,088 | | 2,319 | 27,087 | 21,378 | 5,709 | | 3,600 | | | 2,100 | 1,845 | 241 | 136 | | | | |
| 301,321 | | 14,841 | 20,098 | 9,854 | 10,244 | | 1,911 | 563 | | | 1,200 | | 137 | | | | |
| 327,065 | | 19,945 | 17,032 | 14,382 | 2,650 | | 1,925 | 174 | | | 1,000 | 170 | 138 | | | | |
| 152,142 | | 6,779 | 14,863 | 12,180 | 2,683 | | 966 | 104 | 1,111 | 1,630 | 1,000 | 28 | 139 | | | | |
| 406,897 | | 49,354 | 29,014 | 22,461 | 6,553 | | | | 1,200 | | | | 140 | | | | |
| 456,382 | 3,345 | 22,668 | 32,492 | 20,686 | 11,739 | 67 | 267 | 34 | 250 | 2,341 | 2,000 | | 141 | | | | |
| 240,946 | | 3,217 | 21,948 | 15,894 | 6,054 | | 1,800 | | | 1,650 | 3,000 | 29 | 142 | | | | |
| 343,854 | | 7,460 | 33,836 | 18,958 | 14,378 | 500 | 93 | 2,391 | | 1,608 | 375 | 112 | 143 | | | | |
| 328,872 | 8,427 | 3,909 | 22,660 | 14,474 | 8,186 | | | | | 2,280 | | | 144 | | | | |
| 422,253 | | 12,406 | 19,672 | 14,698 | 4,634 | 340 | 2,250 | 128 | 150 | 3,109 | 1,033 | 106 | 145 | | | | |
| 364,252 | | 3,596 | 27,236 | 19,481 | 7,755 | | 2,499 | 339 | | 2,780 | 1,500 | 40 | 146 | | | | |
| 283,558 | 6,195 | 11,871 | 17,052 | 14,112 | 2,940 | | 1,500 | 17 | | 1,800 | 300 | 72 | 147 | | | | |
| 304,715 | 1,109 | 659 | 16,039 | 12,991 | 3,048 | | 2,399 | | | 2,197 | 2,000 | 61 | 148 | | | | |
| 375,755 | | 25,633 | 28,230 | 21,835 | 5,877 | 518 | | 18 | 150 | 2,618 | 1,200 | 77 | 149 | | | | |
| 500,806 | | 5,836 | 51,630 | 42,271 | 9,359 | | 2,790 | 91 | 900 | 2,745 | 5,200 | 133 | 150 | | | | |
| 303,376 | | 3,176 | 19,579 | 17,214 | 2,365 | | 3,321 | | | 1,775 | 1,000 | | 151 | | | | |
| 649,028 | | 4,732 | 41,609 | 26,939 | 14,153 | 517 | 4,080 | 9 | | 2,100 | 1,800 | 15 | 152 | | | | |
| 242,733 | | 15,359 | 13,399 | 9,985 | 3,414 | | | | | 1,600 | 600 | 208 | 153 | | | | |
| 262,679 | | 3,558 | 22,170 | 17,083 | 5,087 | | | | | 2,050 | | | 154 | | | | |

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

Comparative summary for 148 cities, grouped

| CITY. | Total payments for general and special service expenses. | CLASSIFIED BY PAYEE. | | | | | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING. | | | |
|---------------------------|--|----------------------|--------------------------|-------------------------|-----------------------|-------------------------------------|-------------|--|------------------|-------------------|--|
| | | Payments to public. | | | | | | Payments to departments, offices, industries, and funds (service transfers). | City government. | School districts. | Other divisions of the government of the city. |
| | | Total. | Classified by character. | | Classified by object. | | | | | | |
| | | | Corporate. | Temporary. ¹ | Salaries and wages. | Miscellaneous objects. ² | | | | | |
| Grand total: ^a | | | | | | | | | | | |
| 1905..... | \$339,912,879 | \$338,371,582 | \$337,224,651 | \$1,146,931 | \$209,178,889 | \$129,192,693 | \$1,541,297 | \$277,945,319 | \$28,411,451 | \$33,556,109 | |
| 1904..... | 327,296,453 | 325,581,708 | (⁴) | (⁴) | 200,897,634 | 124,684,074 | 1,714,745 | (⁴) | (⁴) | (⁴) | |
| 1903..... | 308,867,111 | 307,207,346 | (⁴) | (⁴) | 187,867,745 | 119,339,601 | 1,659,765 | (⁴) | (⁴) | (⁴) | |
| 1902 ⁶ | 302,009,535 | 300,906,899 | (⁴) | (⁴) | 175,532,960 | 135,373,939 | 1,102,636 | (⁴) | (⁴) | (⁴) | |
| Group I: | | | | | | | | | | | |
| 1905..... | 220,287,107 | 219,710,439 | 218,747,038 | 963,401 | 137,401,545 | 82,308,894 | 576,668 | 187,880,049 | 12,823,123 | 19,583,935 | |
| 1904..... | 213,296,114 | 212,391,787 | (⁴) | (⁴) | 132,766,031 | 79,625,756 | 903,327 | (⁴) | (⁴) | (⁴) | |
| 1903..... | 201,056,033 | 200,056,010 | (⁴) | (⁴) | 124,368,772 | 75,687,238 | 1,000,023 | (⁴) | (⁴) | (⁴) | |
| 1902 ⁶ | 199,281,592 | 198,742,980 | (⁴) | (⁴) | 117,037,632 | 81,705,348 | 538,612 | (⁴) | (⁴) | (⁴) | |
| Group II: | | | | | | | | | | | |
| 1905..... | 51,854,680 | 51,595,830 | 51,512,332 | 83,498 | 31,903,434 | 19,692,396 | 258,850 | 39,453,326 | 5,131,968 | 7,269,386 | |
| 1904..... | 48,997,052 | 48,757,868 | (⁴) | (⁴) | 30,225,449 | 18,532,419 | 239,184 | (⁴) | (⁴) | (⁴) | |
| 1903..... | 46,617,927 | 46,419,106 | (⁴) | (⁴) | 28,215,457 | 18,203,649 | 198,821 | (⁴) | (⁴) | (⁴) | |
| 1902 ⁶ | 43,871,995 | 43,712,465 | (⁴) | (⁴) | 25,856,979 | 17,855,486 | 159,530 | (⁴) | (⁴) | (⁴) | |
| Group III: | | | | | | | | | | | |
| 1905..... | 41,211,061 | 40,812,004 | 40,765,159 | 46,845 | 24,442,830 | 16,369,174 | 399,057 | 31,669,951 | 5,490,056 | 4,051,054 | |
| 1904..... | 39,973,810 | 39,691,897 | (⁴) | (⁴) | 23,331,110 | 16,360,787 | 281,913 | (⁴) | (⁴) | (⁴) | |
| 1903..... | 37,776,484 | 37,561,977 | (⁴) | (⁴) | 21,727,990 | 15,833,987 | 214,507 | (⁴) | (⁴) | (⁴) | |
| 1902 ⁶ | 36,584,123 | 36,332,091 | (⁴) | (⁴) | 20,109,071 | 16,223,020 | 252,032 | (⁴) | (⁴) | (⁴) | |
| Group IV: ^a | | | | | | | | | | | |
| 1905..... | 26,560,031 | 26,253,309 | 26,200,122 | 53,187 | 15,431,080 | 10,822,229 | 306,722 | 18,941,993 | 4,966,304 | 2,651,734 | |
| 1904..... | 25,030,477 | 24,740,156 | (⁴) | (⁴) | 14,575,044 | 10,165,112 | 290,321 | (⁴) | (⁴) | (⁴) | |
| 1903..... | 23,416,667 | 23,170,253 | (⁴) | (⁴) | 13,555,526 | 9,614,727 | 246,414 | (⁴) | (⁴) | (⁴) | |
| 1902 ⁶ | 22,271,825 | 22,119,363 | (⁴) | (⁴) | 12,529,278 | 9,590,085 | 152,462 | (⁴) | (⁴) | (⁴) | |

¹ Payments in error subsequently corrected by refund receipts.² Includes payments for charities and corrections to other civil divisions and to private associations and individuals; payments for interest; and payments or damage settlements and current judgments.³ Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

GENERAL TABLES.

145

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

according to population in 1905: 1902 to 1905.

| CLASSIFIED BY REVENUES FROM WHICH PAID OR PAYABLE. | | | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS. | | | | | | | | | | | |
|---|--|--|---|--|--|---|--|---|--|--|--|---|---|--|
| General revenues. | Special service income. | | I.—General government. | | | | | | | | | | | |
| | Special assessments. | Departmental receipts. | Aggregate. | | | | Council and legislative offices. | | | | | | Chief executive offices. | |
| | | | Total. | Salaries and wages. | All other. | | Council, board of aldermen, etc. | | Clerks of council and committees. | | City clerk. | | Mayor's office. | |
| | | | | | Miscellaneous. | Service transfers. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. |
| \$327,809,138 *326,726,472 (¹) (²) | \$802,700 569,981 (¹) (²) | \$11,301,041 (¹) (²) | \$30,596,532 29,021,985 23,352,303 *25,059,536 | \$22,855,672 21,201,178 20,386,336 19,511,681 | \$7,594,759 7,711,105 7,847,835 5,547,855 | \$146,101 109,702 118,132 (¹) | \$883,172 880,109 847,573 905,346 | \$215,903 177,869 138,292 87,999 | \$235,930 208,711 195,262 124,614 | \$96,705 95,221 72,100 24,331 | \$660,924 631,808 657,918 710,479 | \$122,045 102,802 104,564 33,821 | \$697,957 775,857 789,364 *873,042 | \$115,138 136,042 140,917 *81,537 |
| 212,906,562 *213,085,643 (¹) (²) | 163,753 209,471 (¹) (²) | 7,216,792 (¹) (²) | 21,735,462 20,680,406 20,654,592 *18,377,000 | 16,290,425 14,888,069 14,492,429 14,248,227 | 5,323,861 5,703,631 6,070,572 4,128,773 | 121,176 88,706 91,591 (¹) | 476,629 476,970 485,268 512,714 | 93,265 78,283 85,476 59,852 | 154,216 134,638 104,534 31,373 | 73,528 86,588 61,212 15,783 | 184,905 176,301 255,838 280,510 | 61,182 46,678 42,152 11,516 | 295,512 374,763 406,760 *430,538 | 88,986 104,045 113,284 *48,469 |
| 49,647,038 *48,865,184 (¹) (²) | 441,307 131,868 (¹) (²) | 1,766,335 (¹) (²) | 3,871,887 3,652,919 3,405,346 *2,742,240 | 2,922,893 2,816,920 2,673,989 2,204,692 | 941,763 830,376 726,837 537,548 | 7,231 5,623 4,520 (¹) | 186,395 173,223 159,853 160,458 | 46,510 35,295 14,309 5,248 | 20,527 18,913 21,967 49,351 | 1,172 3,264 1,867 5,276 | 187,897 159,854 150,571 151,150 | 16,813 22,410 34,063 6,223 | 142,401 143,200 136,851 *174,873 | 8,774 14,054 9,246 *10,612 |
| 39,804,900 *39,829,247 (¹) (²) | 110,768 144,563 (¹) (²) | 1,295,393 (¹) (²) | 3,090,080 2,929,567 2,620,929 *2,428,545 | 2,252,564 2,155,429 1,969,352 1,940,396 | 827,168 765,205 644,110 488,149 | 10,348 8,933 7,467 (¹) | 124,027 131,422 116,055 139,590 | 59,641 50,693 30,179 17,311 | 44,181 37,144 48,305 31,612 | 7,051 4,715 6,122 3,002 | 159,810 166,604 137,099 152,982 | 33,996 23,193 19,279 12,480 | 146,855 146,132 138,573 *153,211 | 11,185 12,708 14,125 *12,634 |
| 25,450,638 *24,946,398 (¹) (²) | 86,872 84,079 (¹) (²) | 1,022,521 (¹) (²) | 1,899,103 1,759,093 1,671,436 *1,511,751 | 1,389,790 1,340,760 1,250,506 1,118,366 | 501,967 411,893 406,316 393,385 | 7,346 6,440 14,554 (¹) | 96,121 98,494 86,397 92,584 | 16,487 13,598 8,328 5,588 | 17,006 18,016 20,456 12,278 | 4,954 654 2,899 270 | 128,312 129,049 114,410 125,837 | 10,054 10,521 9,070 3,602 | 113,189 111,762 107,180 *114,420 | 6,193 5,235 4,262 *9,822 |

¹ Not reported separately.

² "Departmental receipts" included with "general revenues."

³ Service transfers not included in the classification by departments, offices, and accounts.

⁴ Expenses for executive boards and commissions included with those for mayor's office.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|------------------|-----------|---|-------------|-----------------------------------|-------------|-------------------------|-------------|---------------------------|-------------|----------------------|------------|----------------------|------------|
| | | I.—General government—Continued. | | | | | | | | | | | |
| | | Chief executive offices—Cont'd. | | Finance offices and accounts. | | | | | | | | | |
| | | | | Executive boards and commissions. | | Auditor or comptroller. | | Treasurer or chamberlain. | | Assessment of taxes. | | Collection of taxes. |  | Other finance offices and accounts. |
| | | 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..... | \$110,186 | \$7,180 | \$1,458,387 | \$182,005 | \$1,133,583 | \$136,706 | \$2,119,751 | \$192,307 | \$1,706,512 | \$240,493 | \$480,078 | \$405,664 | |
| Group I..... | 86,687 | 5,802 | 913,113 | 105,219 | 439,746 | 36,912 | 1,321,592 | 81,059 | 1,295,788 | 103,154 | 391,135 | 312,957 | |
| Group II..... | 1,500 | 772 | 275,081 | 31,243 | 294,727 | 33,638 | 366,305 | 50,972 | 128,233 | 70,904 | 63,551 | 35,849 | |
| Group III..... | 15,874 | 606 | 164,059 | 25,148 | 236,314 | 46,885 | 293,527 | 45,000 | 158,377 | 39,350 | 16,191 | 23,792 | |
| Group IV..... | 6,125 | | 106,134 | 20,395 | 162,796 | 19,271 | 138,327 | 15,276 | 124,114 | 27,085 | 9,201 | 33,066 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|----------|---------|-----------|----------|-----------|---------|-----------|----------|-----------|----------|-----------|----------|
| 1 | New York, N. Y..... | | | \$466,188 | \$46,987 | \$122,205 | \$5,567 | \$415,566 | \$20,642 | \$314,719 | \$17,190 | \$282,797 | \$35,609 |
| 2 | Chicago, Ill..... | | | 64,819 | 17,539 | 25,843 | 995 | 136,033 | 18,597 | 351,884 | 6,584 | 1,584 | 5,498 |
| 3 | Philadelphia, Pa..... | \$60,626 | \$4,835 | 57,862 | 4,756 | 46,430 | 3,198 | 175,634 | 7,010 | 178,567 | 13,515 | 18,000 | 148,396 |
| 4 | St. Louis, Mo..... | | | 57,349 | 7,714 | 17,200 | 525 | 68,028 | 3,270 | 107,342 | 26,274 | 1,500 | 32 |
| 5 | Boston, Mass..... | | | 40,176 | 1,842 | 49,650 | 9,049 | 175,827 | 8,731 | 116,615 | 18,713 | 42,816 | 13,970 |
| 6 | Baltimore, Md..... | | | 13,660 | 663 | 11,540 | 663 | 33,172 | 2,527 | 82,532 | 10,305 | 12,073 | 34,158 |
| 7 | Cleveland, Ohio..... | | | 33,651 | 8,230 | 11,271 | 1,672 | 1,510 | | | | | |
| 8 | Buffalo, N. Y..... | | | 36,678 | 7,946 | 28,777 | 9,986 | 29,012 | 2,027 | | | 1,779 | |
| 9 | San Francisco, Cal..... | | | 21,840 | 1,684 | 16,700 | 952 | 98,383 | 3,981 | 66,113 | 1,139 | | 3,421 |
| 10 | Pittsburg, Pa..... | | | 25,191 | | 35,017 | | 37,000 | | | | | 64,612 |
| 11 | Cincinnati, Ohio..... | | | 26,079 | 1,400 | 13,600 | 680 | | | | 795 | | 245 |
| 12 | Detroit, Mich..... | | | 17,116 | 3,916 | 16,622 | 1,354 | 41,529 | 3,776 | 27,807 | 3,350 | 10,394 | 1,654 |
| 13 | Milwaukee, Wis..... | | | 11,372 | 419 | 27,475 | 836 | 23,704 | 4,498 | | | | 2,702 |
| 14 | New Orleans, La..... | | | 18,100 | 1,057 | 11,316 | 705 | 22,556 | 206 | 27,888 | 1,520 | 9,392 | 2,660 |
| 15 | Washington, D. C..... | 26,061 | 967 | 23,032 | 1,066 | 6,100 | 730 | 63,638 | 5,794 | 22,321 | 3,769 | 10,800 | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|------------------------|---------|-------|----------|-------|---------|---------|----------|---------|----------|---------|----------|---------|
| 16 | Newark, N. J..... | | | \$38,289 | \$500 | \$9,190 | | \$49,872 | \$3,450 | \$18,572 | \$5,350 | \$17,178 | \$6,699 |
| 17 | Minneapolis, Minn..... | | | 11,550 | 1,450 | 10,813 | \$3,966 | 12,700 | 7,822 | | | | |
| 18 | Jersey City, N. J..... | | | 9,300 | 1,056 | 4,500 | 108 | 27,050 | 2,251 | 18,589 | 5,906 | 15,643 | 551 |
| 19 | Louisville, Ky..... | | | 8,200 | 728 | 5,000 | 435 | 18,316 | 1,676 | 11,428 | 672 | | |
| 20 | Indianapolis, Ind..... | | | 7,400 | 920 | 10,000 | 1,076 | 8,340 | | 1,272 | | | 297 |
| 21 | Providence, R. I..... | | | 6,915 | 404 | 18,818 | 5,312 | 16,650 | 4,574 | 3,483 | 3,427 | | |
| 22 | St. Paul, Minn..... | | | 8,500 | 600 | 13,090 | 800 | 795 | | | | | |
| 23 | Rochester, N. Y..... | | | 15,017 | 8,509 | 18,761 | 5,705 | 16,080 | 1,329 | | 416 | | 1,637 |
| 24 | Kansas City, Mo..... | | | 24,909 | | 41,426 | | 16,716 | | | | 5,880 | 3,780 |
| 25 | Toledo, Ohio..... | | | 9,183 | 1,942 | 5,750 | 155 | 7,632 | 7,518 | | | | |
| 26 | Denver, Colo..... | | | 18,710 | 6,667 | 43,353 | 3,615 | 56,269 | 5,002 | 597 | 45,120 | 13,005 | 3,552 |
| 27 | Allegheny, Pa..... | | | 7,867 | | 13,412 | | 12,520 | 317 | | | | 9,338 |
| 28 | Columbus, Ohio..... | | | 7,552 | 306 | 8,100 | 448 | | | | | 113 | 559 |
| 29 | Worcester, Mass..... | | | 5,029 | 434 | 12,580 | 3,466 | 10,455 | 3,340 | | | 1,850 | 913 |
| 30 | Los Angeles, Cal..... | | | 9,580 | 2,054 | 11,419 | 1,087 | 25,106 | 2,232 | 16,201 | 1,160 | 5,215 | 3,832 |
| 31 | Memphis, Tenn..... | | | 5,500 | 1,323 | | | 5,910 | 1,736 | 4,000 | 1,222 | | 1,006 |
| 32 | Omaha, Nebr..... | | | 12,684 | 568 | 22,489 | 2,109 | 6,778 | 507 | 6,427 | | 2,167 | 1,024 |
| 33 | New Haven, Conn..... | | | 7,984 | 1,349 | 1,600 | 30 | 13,160 | 765 | 9,470 | 1,755 | 1,300 | 1,453 |
| 34 | Syracuse, N. Y..... | | | 11,120 | 156 | 13,420 | 3,797 | 17,036 | 1,415 | | 1,707 | | |
| 35 | Scranton, Pa..... | | | 6,350 | 99 | 13,188 | 413 | 8,802 | 332 | 8,057 | 174 | | 1,074 |
| 36 | St. Joseph, Mo..... | | | 6,000 | 552 | 3,200 | 210 | 2,970 | 486 | 1,158 | | 1,200 | |
| 37 | Paterson, N. J..... | | | 2,900 | 70 | 2,900 | 102 | 10,650 | 699 | 8,761 | 1,084 | | |
| 38 | Fall River, Mass..... | | | 4,050 | 1,138 | 4,575 | 646 | 9,334 | 1,364 | 4,618 | 1,914 | | |
| 39 | Portland, Oreg..... | \$1,500 | \$772 | 22,300 | | 6,143 | | | | | | | 134 |
| 40 | Atlanta, Ga..... | | | 8,192 | 418 | 1,000 | 158 | 13,164 | 4,157 | 15,600 | 997 | | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|---------|-----|----------|---------|----------|---------|----------|-------|--------|-------|---------|-------|
| 41 | Seattle, Wash..... | | | \$10,970 | \$1,473 | \$25,400 | \$2,627 | | \$300 | | \$375 | | \$385 |
| 42 | Dayton, Ohio..... | | | 6,300 | 1,161 | 4,900 | 244 | | 267 | | 267 | | 961 |
| 43 | Albany, N. Y..... | | | 6,700 | 1,888 | 10,000 | 3,387 | | | | | | |
| 44 | Grand Rapids, Mich..... | | | 6,937 | 628 | 7,425 | 394 | \$13,300 | 892 | \$465 | | | |
| 45 | Cambridge, Mass..... | | | 3,848 | 315 | 10,843 | 3,079 | 11,800 | 439 | 5,509 | 1,358 | | 132 |
| | | | | | | | | 14,477 | 1,315 | 2,606 | | | |
| 46 | Lowell, Mass..... | | | 3,516 | 674 | 7,322 | 4,618 | 12,080 | 2,062 | | | | |
| 47 | Hartford, Conn..... | | | 3,190 | 500 | 5,950 | 951 | 10,860 | 1,238 | 9,935 | 2,522 | | 1,545 |
| 48 | Reading, Pa..... | | | 2,768 | 499 | 3,000 | 353 | 4,758 | 491 | 6,810 | 271 | | 2,269 |
| 49 | Richmond, Va..... | | | 6,000 | | 5,313 | | 14,768 | | 14,582 | | \$1,500 | 2,075 |
| 50 | Nashville, Tenn..... | | | 4,000 | 173 | 3,700 | 564 | 5,500 | 140 | | | | |
| 51 | Trenton, N. J..... | | | 2,986 | | 4,542 | | 8,600 | | 6,000 | | 2,500 | 733 |
| 52 | Wilmington, Del..... | | | 2,100 | | 2,100 | 68 | 5,410 | 1,050 | 9,656 | | | |
| 53 | Camden, N. J..... | \$253 | | 4,980 | | 3,700 | | 8,280 | | 9,230 | | | |
| 54 | Bridgeport, Conn..... | | | 3,600 | | | | 6,850 | 533 | | | 2,500 | 512 |
| 55 | Lynn, Mass..... | \$3,521 | 353 | 1,888 | 22 | 7,951 | 1,721 | 9,447 | 861 | 1,943 | 661 | 1,500 | 257 |

¹ Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | City num- ber. |
|---|------------|------------------------|---------------------|--------------------------------------|------------|---------------------------------------|------------|------------------------|------------|------------------------|-------------|------------------------|------------|----------------------|
| I.—General government—Continued. | | | | | | | | | | | | | | |
| Law offices. | | | | Statistical offices and accounts. | | Miscellaneous exec- utive offices. | | Elections. | | City buildings. | | Courts. | | |
| City attorney. | | Other attorneys. | | | | | | | | | | Police, or municipal. | | |
| 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. | |
| \$1,972,373 | \$648,474 | \$303,698 | \$72,003 | \$137,136 | \$47,504 | \$1,676,891 | \$424,738 | \$2,014,021 | \$982,802 | \$1,661,583 | \$1,995,044 | \$1,963,963 | \$188,447 | |
| 1,379,439 | 470,859 | 226,397 | 16,515 | 113,677 | 19,665 | 1,111,831 | 288,611 | 1,604,730 | 717,431 | 1,229,822 | 1,246,729 | 1,587,116 | 131,654 | |
| 264,453 | 75,455 | 52,124 | 23,024 | 12,657 | 12,576 | 246,913 | 60,913 | 188,826 | 103,814 | 182,937 | 253,998 | 167,975 | 22,099 | |
| 184,097 | 66,568 | 17,126 | 18,902 ^a | 7,959 | 9,722 | 196,337 | 58,705 | 137,693 | 97,443 | 147,202 | 248,803 | 131,647 | 23,534 | |
| 144,384 | 35,592 | 8,051 | 13,562 | 2,843 | 5,541 | 121,810 | 16,509 | 82,772 | 64,114 | 101,622 | 245,514 | 77,225 | 11,160 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | |
|-----------|-----------|----------|-------|----------|---------|-----------|----------|-----------|-----------|-----------|-----------|-----------|----------|----|
| \$742,121 | \$219,910 | \$37,424 | \$951 | \$58,960 | | \$271,338 | \$13,758 | \$769,248 | \$305,766 | \$718,211 | \$734,556 | \$932,348 | \$15,753 | 1 |
| 195,876 | 92,394 | 112,975 | 2,490 | 10,744 | \$1,893 | 157,947 | 30,550 | 272,429 | 61,460 | 45,188 | 36,381 | 133,980 | 11,916 | 2 |
| 129,697 | 43,373 | | | 2,000 | | 78,851 | 19,492 | 183,433 | 119,234 | 235,099 | 121,681 | 83,965 | | 3 |
| 61,151 | 14,015 | 4,850 | | | | 72,616 | 16,640 | 54,572 | 10,738 | 36,272 | 37,875 | 31,914 | 16,665 | 4 |
| 45,492 | 34,572 | | 2,500 | 36,553 | 17,622 | 214,357 | 127,032 | 104,850 | 105,181 | 54,192 | 61,864 | 161,009 | 34,532 | 5 |
| 18,620 | 8,740 | | 3,387 | | | 4,050 | 11,292 | 76,217 | 51,662 | 17,070 | 22,072 | 35,686 | 18,942 | 6 |
| 25,042 | 2,161 | 1,897 | | | | 24,793 | 3,187 | 23,055 | 7,749 | 12,496 | 62,339 | 15,384 | 4,592 | 7 |
| 24,470 | 4,693 | 5,000 | 3,097 | 1,200 | | 27,540 | 6,977 | 17,905 | 6 | 8,239 | 41,134 | 14,854 | 253 | 8 |
| 22,100 | 16,187 | 41,459 | 2,440 | | 150 | 55,949 | 16,919 | 56,068 | 40,436 | 33,704 | 45,315 | 63,900 | 798 | 9 |
| 23,049 | 20,147 | | | 2,000 | | 43,987 | 12,328 | 1,830 | 8 | | | 10,901 | | 10 |
| 20,800 | 1,306 | 151 | | | | 37,666 | 8,990 | 24,255 | 8,469 | 31,952 | 8,876 | 13,870 | 7,399 | 11 |
| 20,534 | 6,247 | 7,206 | | | | 2,499 | 67 | 14,768 | 3,395 | 7,648 | 22,901 | 13,367 | 113 | 12 |
| 13,825 | 2,438 | | 1,650 | 2,220 | | 21,614 | 4,484 | 5,360 | 1,450 | 19,111 | 26,051 | 14,003 | 1,360 | 13 |
| 23,946 | 4,182 | 15,435 | | | | 11,560 | 3,979 | 740 | 1,877 | 4,240 | 16,054 | 26,829 | 804 | 14 |
| 12,716 | 494 | | | | | 87,064 | 12,916 | | | 6,400 | 9,630 | 35,106 | 18,527 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | |
|----------|--------|---------|---------|-------|-------|----------|---------|---------|---------|---------|----------|----------|---------|----|
| \$15,298 | \$250 | | | | | \$23,330 | \$1,561 | \$1,386 | \$3,877 | \$6,409 | \$14,176 | \$13,330 | \$1,115 | 16 |
| 10,462 | 1,038 | | | \$900 | | 450 | | 195 | 774 | 15,376 | 14,388 | 14,657 | 1,143 | 17 |
| 12,486 | 4,438 | | | | | 13,476 | 6,014 | 13,080 | 11,691 | 15,724 | 11,383 | 10,600 | | 18 |
| 17,118 | 9,746 | \$2,000 | | | | 29,605 | 1,922 | 2,603 | 211 | 5,396 | 10,002 | 21,977 | 1,177 | 19 |
| 8,000 | 1,512 | | | | | 8,220 | 3,888 | 9,488 | 4,720 | 2,520 | 10,010 | 2,650 | 13 | 20 |
| 12,176 | 2,817 | | | 4,535 | \$160 | 7,397 | 10,333 | 14,077 | 8,822 | 11,260 | 15,214 | 2,000 | | 21 |
| 11,700 | 1,147 | | | | | | | | 3,242 | 10,676 | 10,454 | 15,465 | | 22 |
| 14,540 | 4,427 | | | 900 | 2,230 | 23,856 | 4,112 | 12,548 | 10,394 | 12,843 | 13,689 | 9,194 | 938 | 23 |
| 20,750 | 16,700 | 5,000 | \$1,339 | | | 11,618 | 1,122 | 15,217 | 6,478 | 17,455 | 21,281 | 7,220 | | 24 |
| 13,158 | 2,781 | | | | | 14,630 | 964 | 10,762 | 2,152 | 600 | 8,951 | 4,092 | 1,240 | 25 |
| 15,763 | 4,137 | 21,893 | 5,464 | | | 19,114 | 4,090 | 14,580 | 2,710 | 26,033 | 38,001 | 12,007 | 1,306 | 26 |
| 13,325 | 4,521 | | | | | 7,641 | 200 | 2,280 | 449 | 3,540 | 5,224 | 2,864 | | 27 |
| 11,793 | 1,418 | 2,200 | | | | 11,700 | 890 | 17,492 | 7,732 | 2,808 | 3,943 | 6,212 | 966 | 28 |
| 4,800 | 1,627 | | 1,045 | 427 | 1,308 | 7,503 | 5,553 | 7,121 | 4,562 | 6,895 | 6,613 | | | 29 |
| 15,517 | 2,186 | | 15,099 | 3,841 | 3,841 | 2,150 | 3,178 | 18,545 | 10,454 | 7,373 | 10,481 | 10,865 | 3,237 | 30 |
| 3,600 | 1,976 | | | 550 | 366 | | | 414 | 225 | 1,090 | 975 | 3,225 | 1,218 | 31 |
| 12,679 | 4,222 | 1,517 | | | | 6,430 | 665 | 8,224 | 3,721 | 8,268 | 9,067 | 3,000 | 317 | 32 |
| 9,871 | 1,385 | 2,580 | | 3,300 | 1,468 | 5,866 | 812 | 13,264 | 5,056 | 2,968 | 8,049 | 11,284 | 8,548 | 33 |
| 11,760 | 1,533 | | | 1,000 | 1,772 | 38,172 | 11,516 | 10,506 | 11,605 | 5,190 | 7,475 | 4,200 | 250 | 34 |
| 7,240 | 1,667 | | | | | 4,205 | | | | 1,620 | 3,422 | 2,221 | | 35 |
| 5,135 | 1,966 | 1,000 | | | | 5,000 | 1,736 | 910 | 690 | 1,080 | 6,175 | 1,200 | | 36 |
| 2,373 | 430 | 15,934 | | 650 | | | | 432 | | 3,600 | 5,404 | 2,943 | 441 | 37 |
| 1,529 | 1,044 | | 77 | 395 | 1,431 | 1,250 | 384 | 4,702 | 1,525 | 5,463 | 10,299 | | | 38 |
| 7,180 | 879 | | | | | 1,300 | 524 | 8,000 | 2,424 | 6,800 | 4,442 | 3,075 | | 39 |
| 6,200 | 1,608 | | | | | 4,000 | 169 | | 300 | 1,920 | 4,880 | 3,694 | 190 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | |
|----------|----------|---------|---------|---------|--|---------|---------|---------|---------|---------|----------|---------|-------|----|
| \$13,919 | \$15,335 | | | | | \$3,300 | \$1,501 | \$2,931 | \$2,928 | \$1,800 | \$13,405 | \$3,455 | \$502 | 41 |
| 8,800 | 328 | | | | | 13,400 | 2,766 | 8,085 | 2,816 | 2,340 | 4,460 | 3,200 | 1,828 | 42 |
| 7,720 | 425 | | | \$1,400 | | 10,630 | 1,392 | 12,390 | 7,862 | 4,830 | 7,133 | 6,600 | 408 | 43 |
| 5,350 | 1,000 | | | | | 4,752 | 1,230 | 1,052 | 1,304 | 4,884 | 7,323 | 5,764 | 535 | 44 |
| 3,568 | 1,232 | \$1,375 | | 890 | | 2,053 | 1,948 | 9,218 | 6,221 | 9,716 | 11,031 | | | 45 |
| 3,000 | 1,246 | 1,824 | | 208 | | 7,053 | 3,372 | 13,568 | 4,913 | 26,093 | 21,739 | | | 46 |
| 5,000 | 1,894 | | \$1,238 | 1,025 | | 12,388 | 1,030 | 5,770 | 6,112 | 1,800 | 5,047 | 3,887 | 442 | 47 |
| 3,000 | 320 | 500 | | | | | 10,832 | | | 543 | 4,669 | | | 48 |
| 3,600 | | | | | | 113 | | 1,315 | 270 | 10,680 | 12,305 | 4,380 | | 49 |
| 6,856 | 973 | | | | | 10,800 | 298 | | | 900 | 871 | 2,310 | 438 | 50 |
| 2,500 | | 650 | | | | | | | | 500 | 8,455 | 2,000 | | 51 |
| 2,400 | 145 | | | | | | | 4,240 | 2,622 | 1,482 | 4,475 | 2,900 | | 52 |
| 4,800 | 218 | | | | | | | 248 | | 3,264 | 5,216 | 2,700 | | 53 |
| 1,800 | 1,041 | 277 | | 392 | | 1,837 | 743 | 7,689 | 3,595 | 3,273 | 8,001 | 6,995 | 7,913 | 54 |
| 1,800 | 522 | 1,200 | 36 | 877 | | 2,629 | 97 | 4,122 | 2,180 | 2,643 | 4,222 | | | 55 |

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|--------------|----------------------|---|------------|-------------------------------|------------|---------------------------|------------|----------------------|------------|----------------------|------------|-------------------------------------|------------|
| | | I.—General government—Continued. | | | | | | | | | | | |
| | | Chief executive offices—Cont'd. | | Finance offices and accounts. | | | | | | | | | |
| | | Executive boards and commissions. | | Auditor or comptroller. | | Treasurer or chamberlain. | | Assessment of taxes. | | Collection of taxes. | | Other finance offices and accounts. | |
| | | 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. |
| 56 | Troy, N. Y. | | | \$5,700 | \$855 | \$6,950 | \$623 | \$5,800 | \$216 | \$1,200 | \$3,650 | | \$100 |
| 57 | Des Moines, Iowa | | | 3,800 | 224 | 3,100 | 99 | | | | 4,293 | | |
| 58 | New Bedford, Mass. | | | 2,895 | 4,911 | 8,202 | 874 | 10,162 | 1,865 | 419 | | \$1,212 | 186 |
| 59 | Springfield, Mass. | | | 1,943 | 131 | 5,417 | 1,082 | 8,395 | 5,596 | 5,761 | 2,163 | 325 | 322 |
| 60 | Oakland, Cal. | | | 6,695 | 1,049 | 4,600 | 634 | 8,248 | 1,586 | 9,664 | 1,064 | | |
| 61 | Lawrence, Mass. | | | 1,500 | 606 | 5,218 | 1,608 | 4,315 | 1,378 | | | 1,300 | 177 |
| 62 | Somerville, Mass. | | | 700 | 9 | 6,281 | 3,980 | 9,015 | 1,137 | 2,892 | | | |
| 63 | Kansas City, Kans. | | | | | 1,850 | | 1,610 | | | | 2,254 | 412 |
| 64 | Savannah, Ga. | | | 1,175 | | 8,100 | 995 | 4,750 | 192 | 4,200 | 530 | | |
| 65 | Hoboken, N. J. | | | 2,500 | 10 | 4,500 | 147 | 8,870 | 1,421 | 5,276 | 795 | | 143 |
| 66 | Peoria, Ill. | | | 2,700 | 84 | 1,850 | | 1,132 | 22 | | | | |
| 67 | Duluth, Minn. | | | 5,996 | 565 | 3,426 | 901 | 6,344 | 922 | | | | |
| 68 | Utica, N. Y. | | | 400 | 11 | 3,056 | 6,964 | 6,387 | 2,763 | 600 | 10,274 | | |
| 69 | Manchester, N. H. | | | 1,920 | 1,427 | 1,882 | 388 | 6,744 | 822 | 3,411 | 333 | | 80 |
| 70 | Evansville, Ind. | | | 3,496 | 1,874 | 6,335 | 248 | 1,709 | 240 | | | | 240 |
| 71 | Yonkers, N. Y. | | | 1,500 | 53 | 2,205 | 159 | 7,958 | 910 | 4,500 | 1,673 | | |
| 72 | San Antonio, Tex. | | | 3,200 | 875 | 2,945 | 15 | 7,533 | 931 | 6,235 | 1,683 | | 253 |
| 73 | Elizabeth, N. J. | | | 5,907 | 305 | 2,000 | 64 | 9,550 | 693 | 1,200 | 365 | | 43 |
| 74 | Waterbury, Conn. | | | 6,694 | | 500 | | 6,344 | 1,751 | 4,254 | 1,491 | | |
| 75 | Salt Lake City, Utah | | | 4,210 | 434 | 8,852 | 2,653 | | | 17,294 | | | |
| 76 | Erie, Pa. | | | 2,400 | 340 | 7,618 | 242 | 2,751 | 301 | | | | 787 |
| 77 | Wilkesbarre, Pa. | | | 2,515 | 31 | 5,819 | 375 | 3,995 | | | | | 496 |
| 78 | Schenectady, N. Y. | | | 3,750 | 687 | 5,374 | 1,164 | 4,100 | 252 | | 2,223 | | 171 |
| 79 | Norfolk, Va. | | | 2,000 | 30 | 4,600 | 516 | 5,244 | | 12,330 | 770 | 2,200 | 2,396 |
| 80 | Houston, Tex. | \$12,353 | \$1 | 3,000 | 274 | 1,924 | 141 | 12,672 | 9,407 | | | | 481 |
| 81 | Charleston, S. C. | | | | | 5,600 | 621 | 4,428 | 665 | 2,700 | 154 | | |
| 82 | Harrisburg, Pa. | | | 3,000 | 517 | 4,598 | 502 | 3,475 | 769 | 4,459 | | | 6,473 |
| 83 | Portland, Me. | | | 1,978 | 555 | 5,545 | 2,317 | 7,248 | 566 | | | | |
| 84 | Dallas, Tex. | | | 2,692 | 175 | | 13 | 8,247 | 408 | 5,246 | 611 | | 459 |
| 85 | Tacoma, Wash. | | | 3,435 | 444 | 2,603 | 526 | | 99 | | 1,060 | 900 | 1,511 |
| 86 | Terre Haute, Ind. | | | | | 1,218 | | 371 | | | | | 72 |
| 87 | Youngstown, Ohio | | | 3,575 | 1,339 | 2,000 | 128 | | | | | | 121 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|----------------------|--|--|---------|-------|---------|---------|---------|---------|---------|-------|---------|-------|
| 88 | Fort Wayne, Ind. | | | \$2,800 | \$496 | \$1,000 | | | | \$1,171 | | | |
| 89 | Holyoke, Mass. | | | 2,900 | 284 | 3,200 | \$1,317 | \$4,906 | \$1,494 | 3,715 | \$704 | \$1,200 | \$172 |
| 90 | Akron, Ohio | | | 3,680 | 476 | 500 | 3 | | 57 | | | | |
| 91 | Brockton, Mass. | | | 1,217 | 85 | 2,697 | 804 | 5,967 | 1,019 | 3,369 | 1,364 | | 140 |
| 92 | Saginaw, Mich. | | | 3,600 | 250 | 6,238 | | 5,800 | 210 | | | 36 | |
| 93 | Lincoln, Nebr. | | | | | 6,269 | 1,173 | 1,407 | 115 | | | | 955 |
| 94 | Lancaster, Pa. | | | 2,640 | 49 | 2,241 | 41 | 975 | | 1,020 | 116 | | 3,727 |
| 95 | Covington, Ky. | | | 2,100 | 1 | 3,525 | 2 | 2,908 | | 2,151 | 81 | | |
| 96 | Altoona, Pa. | | | 942 | 74 | 2,400 | 36 | 1,158 | | 4,543 | | | 3,552 |
| 97 | Spokane, Wash. | | | 4,980 | 797 | 5,220 | 586 | | 162 | | 1,000 | | 1,152 |
| 98 | Birmingham, Ala. | | | 1,600 | 1,561 | 1,975 | 305 | 750 | 112 | 10,682 | 2,260 | | 334 |
| 99 | Pawtucket, R. I. | | | 2,400 | 1,869 | 5,356 | | 4,876 | 2,046 | | 1,571 | 1,400 | |
| 100 | South Bend, Ind. | | | 2,300 | 802 | 1,000 | 94 | | 400 | | | | 267 |
| 101 | Binghamton, N. Y. | | | | | 2,000 | 125 | 2,964 | 51 | | | | |
| 102 | Augusta, Ga. | | | 1,963 | 99 | 2,375 | 189 | 2,156 | 66 | 1,087 | 50 | | 187 |
| 103 | Bayonne, N. J. | | | | 1,700 | 3,467 | | 2,646 | 151 | 5,233 | 22 | | 120 |
| 104 | Mobile, Ala. | | | | 150 | | | | 700 | 9,724 | 3,753 | | 516 |
| 105 | Johnstown, Pa. | | | 1,650 | | 2,200 | | 1,546 | | 1,697 | | | 1,089 |
| 106 | McKeesport, Pa. | | | 3,890 | 3 | 150 | 27 | 4,470 | | 4,083 | | 32 | 916 |
| 107 | Dubuque, Iowa | | | 2,400 | | 3,520 | 55 | 3,900 | 73 | | | | |
| 108 | Butte, Mont. | | | | | 7,212 | | | | | | | |
| 109 | Springfield, Ohio | | | 2,130 | 342 | 500 | 12 | 1,225 | | | 226 | | 1,369 |
| 110 | Wheeling, W. Va. | | | 243 | | 1,697 | | | | | | | |
| 111 | Sioux City, Iowa | | | 1,800 | 84 | 2,500 | 104 | 750 | | 7,436 | 747 | 304 | |
| 112 | Bay City, Mich. | | | 3,532 | 5,673 | 3,250 | 519 | 2,949 | 19 | | | | 946 |
| 113 | Allentown, Pa. | | | 1,094 | | | | 1,975 | | 5,663 | | | 2,465 |
| 114 | Davenport, Iowa | | | | | 3,627 | 571 | 2,190 | 15 | 153 | | 516 | 16 |
| 115 | Montgomery, Ala. | | | | | 1,800 | 202 | 1,970 | 169 | | | | 735 |
| 116 | East St. Louis, Ill. | | | 2,317 | 69 | 1,200 | | 2,850 | 150 | 2,000 | 87 | | |
| 117 | Little Rock, Ark. | | | | | 3,202 | 20 | | | 1,500 | 328 | | |

¹ Payments in error subsequently corrected by refund receipts..

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | |
|---|------------|---------------------|------------|-----------------------------------|------------|----------------------------------|------------|---------------------|------------|---------------------|------------|-----------------------|------------|--------------|----|
| I.—General government—Continued. | | | | | | | | | | | | | | | |
| Law offices. | | | | Statistical offices and accounts. | | Miscellaneous executive offices. | | Elections. | | City buildings. | | Courts. | | City-number. | |
| City attorney. | | Other attorneys. | | | | | | | | | | Police, or municipal. | | | |
| 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. | | |
| \$7,520 | \$911 | | | | \$842 | \$12,448 | \$1,732 | \$8,680 | \$2,633 | \$5,188 | \$6,230 | \$4,750 | \$104 | | 56 |
| 8,200 | 751 | | | | | 8,142 | 125 | | | 973 | 2,670 | 2,500 | | | 57 |
| 1,500 | 1,038 | \$575 | \$25 | | 1,263 | 1,100 | 240 | 2,697 | 4,369 | 3,418 | 8,070 | | | 58 | |
| 2,400 | 724 | | 7,959 | | 891 | 2,465 | | 3,605 | 4,790 | 788 | 15,909 | | | 59 | |
| 5,738 | 10,473 | 6,400 | | | | 2,970 | 2,995 | | | 2,362 | 3,471 | 9,614 | 470 | 60 | |
| 800 | 25 | | | | 799 | 14,424 | 11,402 | 5,370 | 4,370 | 1,287 | 2,146 | | | 61 | |
| 2,175 | 376 | | | | | 1,500 | 616 | 3,302 | 2,883 | 2,065 | 3,136 | | | 62 | |
| 2,645 | 2,480 | | | | | | | 3,936 | 1,720 | 735 | 5,962 | 2,500 | | 63 | |
| 3,171 | 840 | | | | | 4,735 | 282 | 354 | 225 | 1,808 | 2,923 | 1,200 | | 64 | |
| 2,000 | 857 | | | | | | | | 622 | 2,775 | 5,285 | 3,325 | 332 | 65 | |
| 3,783 | 1,052 | | 1,000 | \$780 | | 3,138 | 948 | 3,092 | 3,317 | 8,586 | 4,264 | | | 66 | |
| 5,220 | 69 | | | | | 732 | 69 | 3,942 | 1,187 | 1,702 | 4,052 | 12,020 | 2,000 | 67 | |
| 3,833 | 700 | | | 790 | 592 | 918 | | 4,255 | 5,033 | 3,226 | 4,046 | 1,500 | 89 | 68 | |
| 1,125 | 35 | | | | 1,003 | 3,839 | 218 | 66 | 188 | 2,531 | 4,387 | 2,350 | 414 | 69 | |
| 1,521 | 100 | 3,000 | | | | 5,500 | 717 | | | 960 | 2,028 | 1,463 | 139 | 70 | |
| 5,800 | 5,064 | | | | | 2,291 | 433 | 4,671 | 3,106 | 1,376 | 4,099 | 8,842 | 1,254 | 71 | |
| 3,800 | 555 | | 400 | | | 2,716 | 931 | 1,432 | 680 | 2,274 | 1,815 | 2,336 | 975 | 72 | |
| 1,200 | 233 | | | | | | | | 188 | 1,800 | 5,374 | 900 | 39 | 73 | |
| 2,778 | 1,481 | 500 | | 2,800 | | 600 | 282 | 2,590 | 2,046 | 3,582 | 3,846 | 10,505 | 1,321 | 74 | |
| 6,410 | 1,631 | | 5,735 | | | 3,478 | 236 | 2,221 | 3,239 | 6,390 | 5,086 | 11,035 | 2,088 | 75 | |
| 3,080 | 1,988 | 50 | 103 | | | | | | | 1,440 | 2,805 | | | 76 | |
| 1,372 | 25 | | | | | | | | | 2,460 | 2,014 | | | 77 | |
| 4,100 | 155 | | | 461 | | 5,765 | 3,591 | 3,366 | 3,060 | 1,200 | 3,272 | 2,100 | 63 | 78 | |
| 2,500 | 399 | | 1,240 | 1,485 | | 785 | 689 | 465 | | 1,080 | 3,240 | | 476 | 79 | |
| 7,580 | 1,575 | | 666 | | | 8,820 | 359 | 651 | 1,140 | 1,412 | 1,175 | | 196 | 80 | |
| 2,100 | 69 | | | | | 7,770 | 1,044 | 350 | 70 | 1,060 | 1,125 | 1,650 | | 81 | |
| 3,058 | 1,681 | | | | | | | | 779 | | | | | 82 | |
| 1,200 | 710 | | | 699 | | 2,276 | 252 | 2,736 | 3,461 | 3,813 | 13,401 | | | 83 | |
| 3,650 | 1,053 | | 500 | | | | | 2,030 | 142 | 1,398 | 1,822 | 2,072 | 554 | 84 | |
| 5,605 | 4,418 | | | | | 2,530 | 2,882 | 695 | 487 | 3,445 | 2,999 | 1,705 | 109 | 85 | |
| 2,000 | 30 | 775 | | | | 10,014 | 1,187 | 3,742 | 2,019 | 1,320 | 1,676 | 1,369 | 10 | 86 | |
| 2,120 | 381 | | | | | 18,426 | 2,266 | 3,075 | 2,021 | | 2,123 | 1,500 | 745 | 87 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | |
|---------|-------|---------|---------|-------|---------|-------|---------|-------|---------|---------|---------|-------|--|-----|
| \$2,000 | \$262 | | | | \$9,104 | \$140 | \$1,402 | \$964 | \$1,179 | \$2,053 | \$1,325 | \$117 | | 88 |
| 1,200 | 1,143 | \$2,844 | \$1,044 | \$573 | 6,424 | 917 | 2,710 | 3,233 | 1,516 | 15,528 | | | | 89 |
| 3,224 | 368 | | | | 6,120 | 317 | | | 540 | 3,418 | | 248 | | 90 |
| 1,795 | 47 | 85 | 148 | 314 | 5,305 | 6,463 | 1,696 | 1,413 | 4,183 | 1,508 | | | | 91 |
| 2,393 | 62 | | | | 3,063 | 12 | 1,267 | 361 | 2,940 | 4,519 | 3,200 | 8 | | 92 |
| 3,375 | 309 | | | | 150 | | 2,483 | 887 | 600 | 2,523 | 1,200 | | | 93 |
| 927 | 239 | \$550 | | | | | | | 1,122 | 555 | | | | 94 |
| 4,144 | 494 | | | | | | 627 | | 5,820 | 3,714 | 2,100 | 2,420 | | 95 |
| 1,880 | 5,485 | 300 | | | | | | | 1,076 | 1,314 | | | | 96 |
| 6,275 | 3,820 | | | | 6,600 | 1,267 | 1,909 | 5,793 | 4,205 | 5,595 | 2,215 | 972 | | 97 |
| 1,675 | 778 | | | | | | 94 | 183 | 2,067 | 6,958 | 3,727 | 380 | | 98 |
| 2,000 | | | 34 | | 3,531 | 417 | 1,020 | 1,015 | 1,054 | 8,582 | | | | 99 |
| 1,412 | 444 | 415 | | | 5,000 | | 1,480 | 1,263 | 988 | 2,458 | 1,413 | 48 | | 100 |
| 2,000 | | | 848 | 390 | 822 | 30 | 3,204 | 825 | 2,935 | 2,619 | 4,700 | 75 | | 101 |
| 2,000 | 310 | | | | 7,488 | 786 | 203 | 87 | 478 | 1,162 | 1,000 | 32 | | 102 |
| 2,000 | 272 | | 945 | | | | 2,364 | 1,471 | 3,539 | 1,456 | 3,507 | 447 | | 103 |
| 1,950 | 189 | | | | | 7 | | 108 | 920 | 2,462 | 2,405 | 550 | | 104 |
| 1,000 | | | | | | | | | 600 | 1,306 | | | | 105 |
| 3,140 | 3,683 | 400 | | | | | | | 186 | 4,270 | | | | 106 |
| 2,940 | 1,009 | | | | 3,023 | 127 | | 17 | 445 | 1,675 | | | | 107 |
| 6,000 | 624 | | | | | | 2,405 | 753 | 2,360 | 2,933 | 2,000 | | | 108 |
| 2,400 | 253 | 145 | | | 6,000 | 247 | 3,407 | 1,591 | 2,988 | 6,328 | 2,300 | 511 | | 109 |
| 1,084 | 154 | 50 | | | | | | | 1,500 | 1,127 | 433 | | | 110 |
| 3,000 | 433 | 500 | | | | | 1,478 | 854 | 3,240 | 3,784 | 1,320 | 195 | | 111 |
| 2,162 | 219 | 110 | | | 392 | | 1,634 | 713 | 1,896 | 2,517 | 1,633 | 432 | | 112 |
| 1,269 | 128 | | | | | | | | 1,107 | 2,588 | | | | 113 |
| 2,385 | 85 | 500 | | | 6,620 | 212 | | | 1,554 | 3,179 | 1,500 | 25 | | 114 |
| 1,500 | 221 | | | | | | 261 | 32 | 1,090 | 6,918 | 1,200 | | | 115 |
| 3,700 | 253 | | | | 795 | 19 | 3,442 | 4,013 | 1,614 | 1,636 | | | | 116 |
| 1,780 | 50 | | | | 240 | 30 | 176 | 74 | 600 | 1,514 | 1,630 | | | 117 |

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

For a list of the cities in each state arranged alphabetically

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|--------------|----------------------|---|------------|-------------------------------|------------|---------------------------|------------|----------------------|------------|----------------------|------------|-------------------------------------|------------|
| | | I.—General government—Continued. | | | | | | | | | | | |
| | | Chief executive offices—Cent'd. | | Finance offices and accounts. | | | | | | | | | |
| | | Executive boards and commissions. | | Auditor or comptroller. | | Treasurer or chamberlain. | | Assessment of taxes. | | Collection of taxes. | | Other finance offices and accounts. | |
| | | 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. |
| 118 | Quincy, Ill. | | | \$1,200 | \$4 | \$819 | | | | \$201 | \$51 | | |
| 119 | York, Pa. | | | 2,348 | 25 | 100 | | \$25 | \$600 | 4,627 | 100 | | \$2,333 |
| 120 | Springfield, Ill. | | | 2,350 | | 1,800 | | | | | | | 239 |
| 121 | Malden, Mass. | | | 2,000 | 981 | 3,130 | 2,080 | 4,773 | \$716 | 1,500 | | | |
| 122 | Canton, Ohio. | | | 1,919 | 223 | 1,316 | 427 | | | | | | |
| 123 | Passaic, N. J. | | | 375 | | 1,200 | | 6,331 | 795 | 4,368 | | | |
| 124 | Haverhill, Mass. | | | 1,064 | 373 | 4,537 | 1,237 | 4,684 | 882 | | \$1,270 | | 336 |
| 125 | Topeka, Kans. | | | | | 1,250 | 32 | | | 1,320 | 18 | | 1,157 |
| 126 | Salem, Mass. | | | 1,800 | 14 | 1,889 | 283 | 4,637 | 52 | 2,436 | | | |
| 127 | Atlantic City, N. J. | | | 3,532 | | 1,500 | | 4,279 | | 2,485 | | | 3,501 |
| 128 | Chester, Pa. | | | 1,000 | | 1,150 | | 1,350 | 337 | 4,182 | 122 | | 2,884 |
| 129 | Chelsea, Mass. | | | 1,000 | 157 | 3,800 | 850 | 4,000 | 397 | | | 1,000 | 807 |
| 130 | Newton, Mass. | | | 3,000 | 300 | 6,027 | 2,250 | 11,708 | 2,470 | | 2,025 | | |
| 131 | Superior, Wis. | | | 2,040 | | 4,316 | | 3,129 | | | | | 19 |
| 132 | Elmira, N. Y. | | | | | 5,067 | 154 | 2,589 | 184 | | 523 | 558 | 55 |
| 133 | Knoxville, Tenn. | | | 2,220 | 436 | | | 300 | | | | 500 | 368 |
| 134 | Newcastle, Pa. | | | 1,000 | | 1,000 | | 1,750 | | 5,994 | | | 1,414 |
| 135 | Jacksonville, Fla. | | | 4,555 | 162 | 6,320 | 608 | | | | | | |
| 136 | South Omaha, Nebr. | | | | | 3,900 | 719 | 3,233 | 560 | | | | |
| 137 | Rockford, Ill. | | | 3,680 | 1,153 | | | | | | 6,351 | | |
| 138 | Chattanooga, Tenn. | | | 1,500 | 293 | 2,000 | 191 | 300 | 125 | | | | |
| 139 | Joplin, Mo. | | | | | 74 | 3 | 781 | 27 | 2,172 | 326 | 435 | 280 |
| 140 | Galveston, Tex. | \$6,125 | | 1,644 | | 1,250 | | 1,800 | | 4,935 | 2,517 | | |
| 141 | Fitchburg, Mass. | | | 1,200 | 90 | 2,500 | 254 | 3,853 | 292 | | | 525 | 177 |
| 142 | Macon, Ga. | | | | | 2,100 | 189 | 1,100 | 28 | 1,100 | 463 | | |
| 143 | Anburn, N. Y. | | | 1,529 | 123 | 2,191 | 533 | 2,440 | 495 | | 1,275 | | |
| 144 | Racine, Wis. | | | | 200 | 2,212 | 1,176 | 2,310 | 655 | | | | 120 |
| 145 | Woonsocket, R. I. | | | 400 | 25 | 600 | 67 | 1,570 | 77 | 750 | 139 | 875 | 12 |
| 146 | Joliet, Ill. | | | | 765 | 1,799 | | | | 2,749 | 665 | | |
| 147 | Kalamazoo, Mich. | | | | 50 | 2,253 | | 3,248 | | | | | 50 |
| 148 | Wichita, Kans. | | | | | 1,200 | 192 | | | | | | 346 |
| 149 | Taunton, Mass. | | | 1,624 | 83 | 4,010 | 476 | 3,258 | 175 | | | 550 | 220 |
| 150 | Sacramento, Cal. | | | 5,420 | 67 | 2,000 | | 892 | | 11,733 | 87 | | |
| 151 | Oshkosh, Wis. | | | 1,408 | | 1,517 | | 1,516 | | | | | |
| 152 | Pueblo, Colo. | | | 1,948 | 7 | 2,880 | 1,339 | | | 5,560 | | | 60 |
| 153 | New Britain, Conn. | | | 400 | | 100 | | 225 | | 1,575 | 114 | | |
| 154 | La Crosse, Wis. | | | 1,800 | | 2,700 | | 1,333 | | 1,200 | | | |

Comparative summary for 148 cities, grouped

| | Grand total: ² | | | | | | | | | | | | |
|------------------------|---------------------------|------------------|-------------|-----------|-------------|-----------|-------------|-----------|-------------|-----------|-----------|-----------|--|
| 1905 | \$110,186 | \$7,180 | \$1,452,507 | \$176,275 | \$1,121,800 | \$134,467 | \$2,112,229 | \$192,260 | \$1,698,277 | \$239,916 | \$480,078 | \$405,208 | |
| 1904 | 440,684 | 61,615 | 1,488,682 | 223,795 | 954,863 | 166,043 | 1,964,394 | 257,243 | 1,448,349 | 471,619 | 392,450 | 417,153 | |
| 1903 | 411,229 | 46,892 | 1,421,321 | 200,677 | 934,700 | 158,855 | 1,892,968 | 213,903 | 1,380,110 | 426,989 | 282,536 | 461,869 | |
| 1902 ³ | (¹) | (¹) | 1,397,538 | 161,105 | 857,054 | 185,216 | 1,844,016 | 135,474 | 1,276,274 | 397,947 | 286,256 | 235,010 | |
| Group I: | | | | | | | | | | | | | |
| 1905 | 86,687 | 5,802 | 913,113 | 105,219 | 439,746 | 36,912 | 1,321,592 | 81,059 | 1,295,788 | 103,154 | 391,135 | 312,957 | |
| 1904 | 220,812 | 34,543 | 995,047 | 169,378 | 330,655 | 73,992 | 1,175,117 | 170,380 | 1,014,353 | 405,037 | 310,557 | 318,302 | |
| 1903 | 198,501 | 20,593 | 957,022 | 141,924 | 325,285 | 81,685 | 1,153,075 | 146,162 | 978,530 | 361,130 | 235,790 | 369,675 | |
| 1902 ³ | (¹) | (¹) | 975,244 | 141,811 | 329,930 | 142,554 | 1,191,560 | 96,751 | 888,525 | 369,054 | 237,055 | 190,331 | |
| Group II: | | | | | | | | | | | | | |
| 1905 | 1,500 | 772 | 275,081 | 31,243 | 294,727 | 33,638 | 366,305 | 50,972 | 128,233 | 70,904 | 63,551 | 35,849 | |
| 1904 | 116,140 | 11,997 | 252,577 | 27,564 | 260,723 | 44,683 | 373,337 | 34,511 | 166,100 | 19,784 | 51,146 | 28,996 | |
| 1903 | 121,028 | 15,425 | 245,152 | 34,517 | 277,861 | 31,910 | 369,827 | 29,838 | 146,721 | 17,834 | 30,466 | 26,062 | |
| 1902 ³ | (¹) | (¹) | 214,241 | 9,405 | 209,958 | 16,351 | 282,087 | 16,281 | 143,275 | 9,249 | 23,789 | 14,430 | |
| Group III: | | | | | | | | | | | | | |
| 1905 | 15,874 | 606 | 164,059 | 25,148 | 236,314 | 46,885 | 293,527 | 45,000 | 158,377 | 39,350 | 16,191 | 23,792 | |
| 1904 | 57,363 | 10,178 | 153,425 | 19,210 | 225,325 | 33,555 | 276,879 | 38,679 | 146,676 | 29,745 | 14,797 | 43,080 | |
| 1903 | 55,618 | 5,260 | 136,780 | 18,950 | 205,103 | 33,576 | 239,526 | 24,023 | 155,667 | 34,289 | 10,715 | 33,318 | |
| 1902 ³ | (¹) | (¹) | 135,467 | 6,601 | 184,896 | 17,367 | 256,241 | 12,587 | 168,376 | 9,564 | 9,732 | 9,959 | |
| Group IV: ² | | | | | | | | | | | | | |
| 1905 | 6,125 | | 100,254 | 14,665 | 151,013 | 17,032 | 130,805 | 15,229 | 115,879 | 26,508 | 9,201 | 32,610 | |
| 1904 | 46,369 | 4,897 | 87,633 | 7,643 | 138,160 | 13,813 | 139,051 | 13,673 | 121,220 | 17,053 | 15,950 | 26,775 | |
| 1903 | 36,082 | 5,614 | 82,367 | 5,286 | 126,451 | 11,684 | 130,540 | 13,880 | 99,192 | 13,736 | 5,565 | 32,814 | |
| 1902 ³ | (¹) | (¹) | 72,586 | 3,288 | 132,270 | 8,944 | 114,128 | 9,855 | 76,098 | 10,080 | 15,680 | 20,290 | |

¹ Payments in error subsequently corrected by refund receipts.² Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.³ Service transfers not included in the classification by departments, offices, and accounts.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | City number. |
|---|------------|---------------------|------------|-----------------------------------|------------|----------------------------------|------------|---------------------|------------|---------------------|------------|-----------------------|------------|-----|--------------|
| I.—General government—Continued. | | | | | | | | | | | | | | | |
| Law offices. | | | | Statistical offices and accounts. | | Miscellaneous executive offices. | | Elections. | | City buildings. | | Courts. | | | |
| City attorney. | | Other attorneys. | | | | | | | | | | Police, or municipal. | | | |
| 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. | | |
| \$1,600 | | | | | | | | \$1,000 | \$445 | \$594 | \$1,671 | \$1,000 | | 118 | |
| 900 | \$457 | | | | | | | | 11 | 300 | 2,696 | | | 119 | |
| 3,045 | 612 | | \$1,105 | | | | | 1,884 | 554 | 3,255 | 3,769 | | | 120 | |
| 1,200 | | | | | | \$1,122 | | 2,316 | 310 | | 2,534 | | | 121 | |
| 2,421 | 146 | \$60 | | | | 3,465 | \$121 | 3,100 | 1,735 | | 760 | | | 122 | |
| 2,093 | 220 | 500 | | \$600 | | | | | | 1,440 | 7,779 | 1,000 | \$76 | 123 | |
| 1,000 | 579 | | | | \$612 | 2,102 | 449 | 2,179 | 786 | 1,749 | 3,280 | | | 124 | |
| 2,988 | 242 | 1,750 | | | | | | 2,697 | 620 | | 2,917 | 750 | 233 | 125 | |
| 250 | 824 | | 30 | | 677 | 3,443 | 257 | 1,882 | 411 | | 952 | | | 126 | |
| 4,067 | | | 1,025 | | | 3,225 | | | 364 | 3,908 | 10,469 | 3,382 | | 127 | |
| 1,500 | 735 | | | | | | | | 27 | | 622 | | | 128 | |
| 1,200 | 245 | | | 169 | 386 | 2,200 | 73 | 2,501 | 1,662 | | 2,103 | | | 129 | |
| 3,600 | 924 | | | | 550 | 1,350 | | 2,816 | 4,291 | | 4,880 | | | 130 | |
| 2,600 | 738 | | | | 35 | 2,001 | | 2,801 | 316 | | 2,637 | 1,621 | 200 | 131 | |
| 1,959 | 219 | 981 | | | 346 | 2,606 | | 4,532 | 1,819 | | 3,042 | 3,667 | 619 | 132 | |
| 1,000 | | 850 | | | | 2,300 | | | 120 | | 1,196 | | | 133 | |
| 2,909 | 1,586 | | | | | 531 | | | | | 800 | | | 134 | |
| 1,900 | 100 | | | | | 400 | 346 | | 116 | | 2,460 | 800 | 25 | 135 | |
| 3,960 | 1,207 | | | | | | | 1,020 | 540 | | | 2,016 | 1,720 | 70 | |
| 1,600 | 187 | | | | | | 6 | 315 | 678 | | 150 | 1,306 | 998 | 137 | |
| 1,538 | 422 | | | | | 2,000 | 311 | 819 | 130 | | 600 | 700 | 2,700 | 134 | |
| 900 | 337 | | | | | | | 1,251 | 147 | | 240 | 802 | 1,620 | 34 | |
| 2,281 | 135 | | 1,350 | | | 526 | | 526 | 561 | 1,500 | 1,743 | 1,200 | 247 | 140 | |
| 1,000 | 52 | | | | 439 | 4,009 | 926 | 1,320 | 931 | 1,688 | 7,938 | | | 141 | |
| 2,000 | 1,046 | 250 | | | | | | 434 | 246 | | 2,712 | 2,040 | 995 | 142 | |
| 1,759 | 317 | | 359 | | 140 | 1,008 | 93 | 2,954 | 5,328 | 1,542 | 2,594 | 2,141 | 100 | 143 | |
| 1,200 | 70 | | | | | 3,000 | 568 | 1,232 | 3,290 | 920 | 1,389 | 1,320 | 587 | 144 | |
| 1,500 | 99 | | | | 392 | | | 230 | 37 | 1,680 | 3,472 | | | 145 | |
| 2,260 | 663 | | 474 | | | 4,526 | 690 | 1,248 | 1,514 | 120 | 2,485 | | | 146 | |
| 1,288 | 9 | 505 | | | | 280 | 110 | 656 | 345 | 782 | 2,009 | 1,500 | 163 | 147 | |
| 1,200 | 710 | 200 | | | | | | 1,925 | 148 | 970 | 1,336 | 900 | 22 | 148 | |
| 800 | 618 | | | | 633 | 4,462 | 215 | 2,155 | 1,135 | 1,008 | 2,444 | | | 149 | |
| 4,400 | 289 | 400 | | | 45 | | | 1,233 | 5,488 | | 2,912 | 4,558 | 99 | 150 | |
| 1,370 | | | | | | 1,883 | 58 | 1,339 | 326 | 780 | 1,777 | 1,375 | 204 | 151 | |
| 3,270 | 88 | | 4,980 | | | 1,200 | 945 | 1,212 | 3,739 | 1,839 | 3,226 | 1,050 | 221 | 152 | |
| 1,500 | 382 | | | | | | | 1,389 | 318 | 621 | 1,880 | 1,975 | 512 | 153 | |
| 1,786 | | | | | | 4,020 | 350 | 122 | 96 | 972 | 4,482 | 1,100 | 159 | 154 | |

according to population in 1905: 1902 to 1905.

| | | | | | | | | | | | | | |
|-------------|-----------|------------------|------------------|-----------|----------|-------------|-----------|-------------|-----------|-------------|-------------|-------------|-----------|
| \$1,960,953 | \$646,020 | \$302,633 | \$67,023 | \$137,136 | \$47,504 | \$1,675,019 | \$423,683 | \$2,006,771 | \$977,293 | \$1,655,055 | \$1,981,364 | \$1,954,865 | \$186,102 |
| 1,355,595 | 491,012 | 769,243 | 324,730 | 126,993 | 31,874 | 637,376 | 325,098 | 2,058,978 | 1,129,566 | 1,558,624 | 1,569,630 | 1,382,071 | 201,335 |
| 1,292,348 | 455,287 | 774,262 | 197,437 | 161,672 | 28,820 | 730,418 | 1,305,084 | 1,740,898 | 969,583 | 1,465,584 | 1,531,420 | 1,288,069 | 200,512 |
| 1,453,565 | 505,457 | (^o) | (^o) | 184,857 | 21,631 | 579,993 | 233,142 | 1,606,453 | 661,247 | 1,351,537 | 1,353,852 | 1,458,518 | 243,693 |
| | | | | | | | | | | | | | |
| 1,379,439 | 470,859 | 226,397 | 16,515 | 113,677 | 19,665 | 1,111,831 | 288,611 | 1,604,730 | 717,431 | 1,229,822 | 1,246,729 | 1,587,116 | 131,654 |
| 800,836 | 317,535 | 656,454 | 300,884 | 93,193 | 15,533 | 479,784 | 222,917 | 1,549,991 | 808,557 | 1,179,752 | 944,404 | 991,687 | 156,516 |
| 793,627 | 312,034 | 689,225 | 184,676 | 129,602 | 18,187 | 501,487 | 1,214,239 | 1,355,571 | 743,397 | 1,079,265 | 888,777 | 944,604 | 153,447 |
| 902,726 | 347,495 | (^o) | (^o) | 144,811 | 3,035 | 463,058 | 148,785 | 1,278,045 | 445,440 | 988,816 | 783,624 | 1,097,476 | 204,254 |
| | | | | | | | | | | | | | |
| 264,453 | 75,455 | 52,124 | 23,024 | 12,657 | 12,576 | 246,913 | 60,913 | 188,826 | 103,814 | 182,937 | 253,998 | 167,975 | 22,099 |
| 242,313 | 79,298 | 38,080 | 16,783 | 13,309 | 9,978 | 55,791 | 34,658 | 266,802 | 150,242 | 156,354 | 210,462 | 173,695 | 19,867 |
| 219,067 | 70,527 | 20,327 | 1,074 | 14,634 | 3,132 | 93,372 | 24,204 | 185,020 | 115,829 | 170,170 | 221,560 | 149,419 | 17,091 |
| 240,090 | 39,948 | (^o) | (^o) | 14,222 | 8,120 | 31,604 | 29,010 | 131,997 | 90,744 | 160,257 | 225,602 | 186,769 | 13,713 |
| | | | | | | | | | | | | | |
| 184,097 | 66,568 | 17,126 | 18,902 | 7,959 | 9,722 | 196,337 | 58,705 | 137,693 | 97,443 | 147,202 | 248,803 | 131,647 | 23,534 |
| 185,963 | 62,093 | 46,337 | 3,242 | 15,221 | 4,237 | 70,592 | 54,708 | 170,674 | 117,589 | 129,396 | 222,233 | 151,854 | 19,105 |
| 167,411 | 52,921 | 22,489 | 1,820 | 10,576 | 5,571 | 94,845 | 35,022 | 127,479 | 68,619 | 129,569 | 227,980 | 132,030 | 20,044 |
| 186,177 | 47,709 | (^o) | (^o) | 17,360 | 7,407 | 65,783 | 24,562 | 131,914 | 86,181 | 132,903 | 176,762 | 122,438 | 18,842 |
| | | | | | | | | | | | | | |
| 132,964 | 33,138 | 6,986 | 8,582 | 2,843 | 5,541 | 119,338 | 15,454 | 75,522 | 58,605 | 95,094 | 231,834 | 68,127 | 8,815 |
| 126,483 | 32,086 | 28,372 | 3,821 | 5,270 | 2,126 | 31,209 | 12,815 | 71,511 | 53,178 | 93,122 | 192,531 | 64,835 | 5,847 |
| 112,243 | 19,805 | 42,221 | 9,867 | 6,880 | 1,930 | 40,714 | 31,619 | 72,828 | 41,738 | 86,580 | 193,103 | 62,016 | 9,930 |
| 124,572 | 30,705 | (^o) | (^o) | 8,464 | 3,069 | 19,548 | 30,785 | 64,497 | 38,882 | 70,061 | 167,864 | 51,835 | 6,874 |

¹ Expenses for executive boards and commissions included with those for mayor's office.² Expenses for "other attorneys" included with those for city attorney.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | |
|--------------|------------------|---|-------------|---------------------|------------|--------------------------------------|---------------------|-------------------------|-----------|--------------------------------|--------------------------|-------------|
| | | I.—General government—Continued. | | | | II.—Protection of life and property. | | | | | | |
| | | Courts—Continued. | | | | Aggregate. | | | | Police department. | | |
| | | Other. | | Court buildings. | | | | | | General departmental expenses. | | |
| | | Salaries and wages. | All other. | Salaries and wages. | All other. | Total. | Salaries and wages. | All other. ² | | Salaries and wages. | Pensions and gratuities. | All other. |
| | | | | | | | Miscellaneous. | Service transfers. | | | | |
| | Grand total..... | \$3,567,608 | \$1,386,512 | \$142,572 | \$330,262 | \$81,715,797 | \$67,121,346 | \$14,065,939 | \$528,512 | \$37,863,902 | \$2,364,883 | \$2,426,210 |
| | Group I..... | 3,336,627 | 1,266,153 | 141,463 | 325,356 | 55,225,638 | 45,952,488 | 9,170,994 | 102,156 | 27,161,177 | 2,191,859 | 1,589,737 |
| | Group II..... | 140,362 | 97,432 | 29 | 3,036 | 11,634,680 | 9,610,627 | 1,948,090 | 75,963 | 4,839,165 | 118,044 | 395,020 |
| | Group III..... | 70,208 | 19,315 | 1,080 | 1,870 | 8,915,042 | 6,971,515 | 1,709,020 | 234,507 | 3,607,877 | 43,342 | 261,966 |
| | Group IV..... | 20,411 | 3,612 | | | 5,940,437 | 4,586,716 | 1,237,835 | 115,886 | 2,255,683 | 11,638 | 179,487 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|-------------|-----------|----------|-----------|--------------|--------------|-------------|---------|--------------|-------------|-----------|
| 1 | New York, N. Y..... | \$1,860,837 | \$491,951 | \$11,688 | \$207,062 | \$23,120,061 | \$18,964,794 | \$4,150,587 | \$4,680 | \$11,366,417 | \$1,302,309 | \$604,191 |
| 2 | Chicago, Ill..... | | | | | 6,425,568 | 5,435,184 | 983,152 | 7,232 | 3,556,547 | 264,101 | 169,711 |
| 3 | Philadelphia, Pa..... | 381,083 | 258,461 | | | 5,243,831 | 4,497,760 | 746,071 | | 2,953,037 | 132,937 | 204,969 |
| 4 | St. Louis, Mo..... | 296,560 | 119,697 | 15,763 | 23,913 | 2,768,574 | 2,451,328 | 317,226 | 20 | 1,472,295 | | 84,524 |
| 5 | Boston, Mass..... | 307,583 | 226,094 | 39,633 | 41,317 | 3,544,716 | 2,784,008 | 749,760 | 10,948 | 1,541,911 | 138,065 | 178,128 |
| 6 | Baltimore, Md..... | 63,174 | 102,047 | 34,924 | 41,531 | 1,765,638 | 1,482,200 | 283,151 | 287 | 957,041 | 35,202 | 38,937 |
| 7 | Cleveland, Ohio..... | 16,165 | 1,045 | | | 1,309,389 | 1,110,002 | 199,369 | 18 | 542,375 | 59,345 | 27,157 |
| 8 | Buffalo, N. Y..... | 17,900 | 1,273 | | | 1,626,802 | 1,316,362 | 236,482 | 73,958 | 723,293 | 43,886 | 55,706 |
| 9 | San Francisco, Cal..... | 152,815 | 31,923 | 15,000 | 277 | 2,242,918 | 1,911,449 | 330,829 | 640 | 946,595 | 62,719 | 37,064 |
| 10 | Pittsburg, Pa..... | | | | | 1,331,937 | 1,163,987 | 167,940 | | 553,324 | 13,045 | 22,551 |
| 11 | Cincinnati, Ohio..... | 23,500 | 7,896 | | | 1,194,221 | 1,027,903 | 166,301 | 17 | 561,983 | 35,729 | 40,757 |
| 12 | Detroit, Mich..... | 14,082 | 1,271 | 6,450 | 2,319 | 1,338,260 | 1,144,789 | 193,471 | | 590,473 | 17,984 | 41,785 |
| 13 | Milwaukee, Wis..... | 4,780 | 1,050 | | | 935,419 | 802,940 | 128,123 | 4,356 | 346,952 | 9,120 | 22,512 |
| 14 | New Orleans, La..... | 101,453 | 17,149 | 5,045 | 8,937 | 793,085 | 594,774 | 198,311 | | 242,377 | 3,060 | 16,255 |
| 15 | Washington, D. C..... | 96,695 | 6,296 | 12,960 | | 1,585,219 | 1,264,998 | 320,221 | | 806,557 | 74,337 | 45,490 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|----------|---------|------|---------|-----------|-----------|-----------|---------|-----------|----------|----------|
| 16 | Newark, N. J..... | \$13,497 | \$8,225 | | | \$864,389 | \$806,155 | \$155,342 | \$2,892 | \$482,142 | \$11,678 | \$41,623 |
| 17 | Minneapolis, Minn..... | | | | | 649,713 | 579,591 | 70,122 | | 239,236 | | 11,811 |
| 18 | Jersey City, N. J..... | 14,447 | 6,349 | | | 723,792 | 612,675 | 111,117 | | 406,925 | 30,427 | 24,042 |
| 19 | Louisville, Ky..... | | | | | 648,692 | 513,352 | 135,340 | | 267,598 | 2,233 | 19,659 |
| 20 | Indianapolis, Ind..... | | | | | 583,510 | 416,918 | 166,592 | | 192,467 | 3,530 | 516 |
| 21 | Providence, R. I..... | 5,898 | 579 | | | 840,052 | 679,661 | 127,896 | 32,505 | 366,859 | 13,898 | 36,111 |
| 22 | St. Paul, Minn..... | | | | | 454,862 | 394,916 | 55,158 | 4,788 | 185,652 | 620 | 16,036 |
| 23 | Rochester, N. Y..... | 9,400 | 568 | | | 635,996 | 475,871 | 160,125 | | 225,595 | 15,844 | 29,480 |
| 24 | Kansas City, Mo..... | | | | | 621,256 | 558,149 | 63,107 | | 294,881 | | 25,733 |
| 25 | Toledo, Ohio..... | 8,500 | 516 | | | 344,859 | 277,763 | 67,096 | | 133,979 | 6,263 | 8,704 |
| 26 | Denver, Colo..... | 67,053 | 79,161 | | | 466,950 | 390,506 | 73,771 | 2,673 | 171,178 | 788 | 11,581 |
| 27 | Allegheny, Pa..... | | | | | 359,220 | 317,399 | 41,821 | | 154,843 | | 6,970 |
| 28 | Columbus, Ohio..... | 8,400 | 584 | | \$1,186 | 366,901 | 315,990 | 50,911 | | 137,072 | | 10,710 |
| 29 | Worcester, Mass..... | | | | | 374,784 | 333,770 | 38,783 | 2,231 | 147,422 | 1,170 | 10,942 |
| 30 | Los Angeles, Cal..... | | | | | 564,130 | 476,367 | 87,763 | | 254,268 | 5,295 | 28,715 |
| 31 | Memphis, Tenn..... | | | | | 332,757 | 266,069 | 35,814 | 30,874 | 117,861 | | 17,603 |
| 32 | Omaha, Nebr..... | | | | | 270,333 | 232,401 | 37,932 | | 92,795 | 1,115 | 5,334 |
| 33 | New Haven, Conn..... | | 484 | | | 387,440 | 324,393 | 63,047 | | 186,204 | 14,350 | 13,507 |
| 34 | Syracuse, N. Y..... | 8,560 | 723 | | 1,000 | 361,962 | 281,248 | 80,714 | | 130,598 | 9,715 | 12,894 |
| 35 | Scranton, Pa..... | | | | | 180,825 | 132,356 | 48,469 | | 66,783 | | 9,646 |
| 36 | St. Joseph, Mo..... | | | | | 184,450 | 135,114 | 49,336 | | 64,047 | | 5,573 |
| 37 | Paterson, N. J..... | 4,602 | 243 | | | 343,173 | 267,809 | 75,364 | | 126,202 | | 7,831 |
| 38 | Fall River, Mass..... | | | \$29 | 850 | 291,050 | 253,023 | 38,027 | | 125,061 | | 11,610 |
| 39 | Portland, Oreg..... | | | | | 349,281 | 284,815 | 64,466 | | 109,788 | 1,118 | 12,277 |
| 40 | Atlanta, Ga..... | | | | | 334,303 | 284,316 | 49,987 | | 159,709 | | 15,812 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|---------|-------|--|-------|-----------|-----------|----------|----------|-----------|---------|---------|
| 41 | Seattle, Wash..... | | | | | \$329,014 | \$252,148 | \$76,866 | | \$109,737 | \$3,615 | \$4,488 |
| 42 | Dayton, Ohio..... | \$2,600 | \$448 | | \$250 | 240,451 | 201,350 | 39,101 | | 105,278 | 1,860 | 9,963 |
| 43 | Albany, N. Y..... | 7,775 | 372 | | | 340,597 | 278,052 | 62,545 | | 141,698 | 3,519 | 13,608 |
| 44 | Grand Rapids, Mich..... | 4,799 | 910 | | | 251,184 | 203,441 | 32,209 | \$15,534 | 87,833 | 629 | 13,248 |
| 45 | Cambridge, Mass..... | | | | | 286,149 | 244,310 | 40,122 | 1,717 | 141,827 | 4,503 | 6,013 |
| 46 | Lowell, Mass..... | | | | | 288,177 | 253,621 | 33,954 | 602 | 137,884 | | 6,172 |
| 47 | Hartford, Conn..... | 7,395 | 1,386 | | | 312,479 | 231,179 | 62,192 | 19,108 | 123,861 | 4,400 | 9,162 |
| 48 | Reading, Pa..... | | | | | 124,939 | 60,111 | 42,505 | 22,323 | 54,026 | | 1,920 |
| 49 | Richmond, Va..... | 10,368 | 9,657 | | | 233,783 | 203,007 | 29,609 | 1,167 | 99,928 | | 6,098 |
| 50 | Nashville, Tenn..... | | | | | 199,938 | 186,117 | 13,821 | | 94,690 | | 2,370 |

¹ Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | City num- ber. |
|---|---------------|---------------------------|---------------|------------------------|----------------------------------|-------------|-------------|------------------------------|---------------|---------------------------|---------------|---------------------------|------------|----------------------|
| II.—Protection of life and property—Continued. | | | | | | | | | | | | | | |
| Police department —Continued. | | Militia and armories. | | Fire department. | | | | Department of inspection. | | Pounds. | | Miscellaneous. | | |
| Jails and lockups. | | | | | | | | | | | | | | |
| Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | Pensions and gra- tuities. | Water. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | |
| \$277,643 | \$407,442 | \$280,314 | \$304,323 | \$24,171,589 | \$1,376,240 | \$1,489,981 | \$5,363,643 | \$2,409,369 | \$271,962 | \$85,441 | \$68,978 | \$2,033,048 | \$520,789 | |
| 159,752 | 277,579 | 268,217 | 261,094 | 14,547,651 | 1,172,253 | 301,563 | 2,786,135 | 1,953,869 | 226,645 | 25,680 | 27,133 | 1,836,142 | 439,122 | |
| 57,778 | 55,334 | 3,882 | 14,919 | 4,365,144 | 125,415 | 265,522 | 982,209 | 229,880 | 22,950 | 21,855 | 20,760 | 92,923 | 23,850 | |
| 35,724 | 37,227 | 6,138 | 14,505 | 3,078,855 | 57,169 | 498,898 | 971,834 | 151,203 | 9,449 | 19,475 | 15,710 | 72,243 | 33,427 | |
| 24,389 | 37,302 | 2,077 | 13,805 | 2,179,949 | 21,403 | 423,968 | 623,465 | 74,447 | 12,918 | 18,431 | 5,345 | 31,740 | 24,390 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | |
|----------|----------|-----------|-----------|-------------|-----------|----------|-------------|-------------|-----------|----------|---------|-----------|-----------|----|
| \$21,429 | \$88,751 | \$258,647 | \$131,431 | \$5,328,448 | \$581,548 | \$64,995 | \$1,037,668 | \$1,140,862 | \$152,205 | \$13,464 | \$1,041 | \$870,350 | \$192,169 | 1 |
| 39,900 | 3,498 | 4,105 | 1,219 | 1,619,698 | 128,971 | 13,662 | 262,865 | 182,100 | 16,152 | | | 41,946 | 27,467 | 2 |
| 35,332 | 30,054 | | 20,324 | 1,069,381 | 68,917 | | 146,320 | 84,443 | 13,032 | 10,000 | | 390,889 | 134,570 | 3 |
| 34,254 | 24,064 | | 1,188 | 782,884 | 21,085 | | 185,670 | 60,370 | 8,213 | 5,000 | | 91,774 | 8,037 | 4 |
| | 2,207 | | | 981,013 | 83,833 | | 283,722 | 176,048 | 19,962 | 2,698 | 49 | 47,006 | 6,571 | 5 |
| | 4,835 | | | 430,244 | 12,162 | 475 | 157,955 | 56,961 | 4,872 | | 245 | 3,700 | 8,338 | 6 |
| | | | | 533,330 | 59,170 | | 46,651 | 30,297 | 4,158 | | | 4,000 | 669 | 7 |
| | | | | 564,969 | 26,759 | 73,958 | 109,787 | 27,700 | 288 | 400 | | | 56 | 8 |
| | | | | 746,935 | 31,451 | 39,327 | 126,619 | 64,391 | 485 | 5,690 | | 153,528 | 23,279 | 9 |
| | | | 11,000 | 511,016 | 50,364 | | 56,844 | 27,591 | 834 | 2,459 | 250 | 69,607 | 13,052 | 10 |
| | | | | 422,531 | 32,962 | | 50,587 | 23,859 | 1,131 | | 3,721 | 19,530 | 1,431 | 11 |
| 11,880 | 3,081 | | | 534,177 | 16,171 | | 115,527 | 17,828 | 1,253 | 2,311 | 751 | | | 12 |
| 11,664 | 11,018 | | | 433,742 | 25,486 | | 72,031 | 9,736 | | 630 | 249 | | | 13 |
| 5,293 | 3,657 | 5,465 | 60,606 | 259,564 | 5,261 | 109,176 | 44,511 | 1,200 | | 298 | 103 | 79,671 | 8,907 | 14 |
| | | | | 329,719 | 28,113 | | 89,378 | 50,453 | 4,060 | 3,420 | 34 | 64,091 | 14,546 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | |
|---------|---------|-------|---------|-----------|----------|----------|----------|----------|---------|-------|---------|---------|-------|----|
| \$7,575 | \$2,122 | \$723 | \$1,055 | \$308,803 | \$17,921 | | \$78,897 | \$15,210 | \$4,560 | \$500 | \$2,500 | | | 16 |
| | 7,030 | 2,400 | 1,778 | 319,211 | 7,004 | | 53,766 | 19,921 | 768 | | | \$900 | | 17 |
| | | 720 | 2,312 | 198,781 | 6,876 | | 46,119 | 4,569 | 503 | 1,440 | 2,263 | 1,244 | | 18 |
| | | | | 214,699 | 16,118 | \$99,000 | 98,439 | 12,420 | 795 | | | \$8,900 | 641 | 19 |
| | | | | 212,435 | | | 38,796 | 9,016 | 885 | 72 | | 3,000 | 645 | 20 |
| 1,850 | 1,041 | | | 287,790 | 10,812 | 31,116 | 63,248 | 11,710 | 2,518 | 4,099 | | 7,353 | 1,647 | 21 |
| 4,620 | 1,358 | | 2,500 | 196,497 | | 4,000 | 34,328 | 7,790 | | 367 | 4 | 1,100 | 22 | 22 |
| | 1,412 | | | 236,762 | 20,587 | 643 | 84,522 | 13,414 | 929 | | 6,139 | 100 | 569 | 23 |
| 11,400 | 1,906 | | | 229,952 | | | 35,167 | 17,683 | 301 | 4,233 | | | | 24 |
| | 2,626 | | | 136,562 | 13,131 | | 36,198 | 3,922 | 174 | | | 3,300 | | 25 |
| 8,022 | 18,311 | | | 164,384 | 2,078 | 8,794 | 28,582 | 20,893 | 1,662 | 1,751 | 928 | 24,278 | 3,720 | 26 |
| 7,506 | | | 1,000 | 136,591 | 1,775 | | 27,535 | 7,559 | 148 | 200 | 302 | 10,700 | 4,091 | 27 |
| | | | | 170,773 | 3,586 | | 33,938 | 4,770 | 585 | 975 | 381 | 2,400 | 541 | 28 |
| 4,350 | 313 | | 341 | 178,231 | 504 | | 28,228 | 3,609 | 686 | 158 | | | | 29 |
| | 7,276 | | | 175,695 | 2,200 | | 30,144 | 22,541 | 3,912 | | 2,260 | 23,863 | 7,961 | 30 |
| | | | | 133,208 | | 30,874 | 17,340 | 11,200 | 322 | 1,800 | 150 | 2,000 | 399 | 31 |
| 1,980 | 6,364 | | | 116,607 | 1,252 | | 21,179 | 15,777 | 2,155 | 2,213 | 272 | 3,029 | 261 | 32 |
| | | | | 136,189 | 5,750 | | 28,860 | 2,000 | 580 | | | | | 33 |
| | | | | 145,545 | 8,161 | | 46,154 | 5,105 | 173 | | 3,617 | | | 34 |
| | 660 | | | 57,444 | 3,604 | 12,000 | 21,784 | 3,600 | 159 | 1,029 | 485 | 3,500 | 131 | 35 |
| | | | | 67,207 | | 57,820 | 5,889 | 3,400 | | 460 | 54 | | | 36 |
| | | | | 139,307 | 840 | 41,275 | 25,107 | 1,800 | 311 | | | 500 | | 37 |
| 8,048 | 749 | 39 | 56 | 118,025 | | | 24,978 | 1,850 | 334 | | | | | 38 |
| 2,427 | 2,682 | | | 165,559 | 3,216 | | 43,993 | 4,411 | 212 | 2,630 | 968 | | | 39 |
| | 1,484 | | 3,000 | 118,897 | | | 29,018 | 5,710 | 278 | | 395 | | | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | |
|---------|---------|-------|---------|-----------|---------|----------|----------|----------|-------|---------|-------|---------|-------|----|
| \$2,417 | \$8,066 | | | \$123,932 | \$1,055 | | \$59,111 | \$13,182 | | \$2,880 | \$531 | | | 41 |
| 600 | 1,419 | | | 90,730 | 4,105 | | 22,762 | 2,100 | \$42 | | | \$3,242 | \$369 | 42 |
| | | | | 125,134 | 7,775 | | 32,530 | 3,500 | | | 3,014 | 7,120 | 680 | 43 |
| | | | | 111,229 | | \$14,750 | 17,694 | 3,152 | 390 | 720 | 1,032 | 507 | | 44 |
| | | \$35 | \$1,215 | 86,131 | 2,372 | | 21,206 | 8,214 | 1,230 | | | 8,103 | 5,300 | 45 |
| | | 516 | 221 | 112,607 | | 437 | 27,211 | 2,574 | 515 | | | 40 | | 46 |
| | | | | 101,918 | 5,113 | 18,921 | 42,945 | 5,400 | 759 | | | | | 47 |
| | | | | 1,600 | 1,975 | 21,950 | 38,128 | 3,885 | 855 | 600 | | | | 48 |
| 96 | 1,981 | 1,492 | 4,333 | 96,754 | | | 17,865 | 2,487 | | 2,250 | 499 | | | 49 |
| | | | | 87,440 | | | 11,141 | 2,700 | 110 | 1,287 | 200 | | | 50 |

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

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | |
|--------------|----------------------|---|------------|---------------------|------------|--------------------------------------|---------------------|-------------------------|--------------------|--------------------------------|--------------------------|------------|
| | | I.—General government—Continued. | | | | II.—Protection of life and property. | | | | | | |
| | | Courts—Continued. | | | | Aggregate. | | | | Police department. | | |
| | | Other. | | Court buildings. | | Total. | Salaries and wages. | All other. ² | | General departmental expenses. | | |
| | | Salaries and wages. | All other. | Salaries and wages. | All other. | | | Miscellaneous. | Service transfers. | Salaries and wages. | Pensions and gratuities. | All other. |
| 51 | Trenton, N. J. | \$4,052 | \$257 | | | \$185,353 | \$155,974 | \$29,379 | | \$84,864 | \$618 | \$10,778 |
| 52 | Wilmington, Del. | | | | | 149,156 | 86,889 | 62,267 | | 78,789 | | 7,015 |
| 53 | Camden, N. J. | 3,813 | 344 | | | 227,423 | 201,782 | 25,641 | | 105,179 | | 5,317 |
| 54 | Bridgeport, Conn. | 480 | 580 | | | 200,060 | 146,274 | 53,786 | | 71,698 | | 1,597 |
| 55 | Lynn, Mass. | | | | | 222,896 | 184,223 | 38,673 | | 88,299 | | 9,459 |
| 56 | Troy, N. Y. | 3,317 | 1,892 | | | 203,034 | 161,921 | 41,113 | | 102,169 | 1,134 | 2,880 |
| 57 | Des Moines, Iowa. | | | | | 212,309 | 153,125 | 59,184 | | 66,656 | | 1,431 |
| 58 | New Bedford, Mass. | | | | | 217,197 | 191,152 | 23,037 | \$3,008 | 115,654 | | 6,769 |
| 59 | Springfield, Mass. | | | | | 247,828 | 178,180 | 43,093 | 26,655 | 86,054 | | 9,249 |
| 60 | Oakland, Cal. | 2,300 | 192 | | | 278,029 | 202,528 | 75,501 | | 87,798 | 9,811 | 1,876 |
| 61 | Lawrence, Mass. | | | | | 152,588 | 129,624 | 22,473 | 491 | 68,829 | | 4,325 |
| 62 | Somerville, Mass. | | | | | 167,056 | 138,264 | 28,492 | 300 | 74,025 | 1,844 | 3,498 |
| 63 | Kansas City, Kans. | | | | | 145,895 | 102,104 | 43,791 | | 54,469 | | 7,245 |
| 64 | Savannah, Ga. | | | | | 181,177 | 151,788 | 29,389 | | 80,539 | 1,560 | 11,232 |
| 65 | Hoboken, N. J. | 4,063 | 540 | | | 241,010 | 213,624 | 27,386 | | 126,219 | | 7,792 |
| 66 | Peoria, Ill. | | | | | 201,144 | 137,700 | 63,444 | | 66,208 | | 5,628 |
| 67 | Duluth, Minn. | | | | | 220,673 | 150,915 | 27,620 | 42,138 | 55,062 | | 5,817 |
| 68 | Utica, N. Y. | 3,500 | | | | 141,186 | 100,613 | 40,573 | | 43,710 | | 8,476 |
| 69 | Manchester, N. H. | | | | | 150,689 | 103,424 | 27,196 | 20,069 | 43,881 | | 6,197 |
| 70 | Evansville, Ind. | | | | | 130,544 | 113,078 | 17,466 | | 54,072 | 631 | 896 |
| 71 | Yonkers, N. Y. | | | | | 230,190 | 161,964 | 39,216 | 29,010 | 84,299 | 4,772 | 12,238 |
| 72 | San Antonio, Tex. | | | | | 121,542 | 93,891 | 27,651 | | 42,782 | | 2,380 |
| 73 | Elizabeth, N. J. | 3,995 | 260 | | | 135,204 | 102,981 | 32,223 | | 66,689 | | 6,440 |
| 74 | Waterbury, Conn. | | | | | 120,456 | 94,849 | 25,607 | | 46,573 | 2,921 | 6,245 |
| 75 | Salt Lake City, Utah | | | | | 137,791 | 112,983 | 23,272 | 1,536 | 57,861 | | 3,730 |
| 76 | Erie, Pa. | | | | | 123,198 | 101,056 | 22,142 | | 41,673 | | 3,554 |
| 77 | Wilkesbarre, Pa. | | | | | 92,176 | 70,753 | 21,423 | | 40,795 | 300 | 2,886 |
| 78 | Schenectady, N. Y. | 2,100 | 111 | | | 134,911 | 106,489 | 28,422 | | 52,441 | | 6,818 |
| 79 | Norfolk, Va. | 9,651 | 2,366 | \$1,080 | \$1,620 | 174,331 | 157,077 | 17,254 | | 89,347 | | 586 |
| 80 | Houston, Tex. | | | | | 145,634 | 115,068 | 30,566 | | 56,623 | | 2,457 |
| 81 | Charleston, S. C. | | | | | 171,790 | 123,739 | 47,497 | 554 | 80,318 | 15 | 8,182 |
| 82 | Harrisburg, Pa. | | | | | 70,598 | 46,848 | 23,750 | | 39,202 | | 1,708 |
| 83 | Portland, Me. | | | | | 200,697 | 150,405 | 50,177 | 115 | 68,906 | | 3,357 |
| 84 | Dallas, Tex. | | | | | 166,818 | 122,538 | 19,490 | 24,790 | 49,930 | | 964 |
| 85 | Tacoma, Wash. | | | | | 142,105 | 95,603 | 21,112 | 25,390 | 39,794 | | 3,535 |
| 86 | Terre Haute, Ind. | | | | | 123,091 | 79,080 | 44,011 | | 38,655 | | 2,006 |
| 87 | Youngstown, Ohio | | | | | 142,452 | 119,673 | 22,779 | | 61,053 | 1,210 | 4,361 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|-------------------|---------|-------|--|--|----------|----------|---------|---------|----------|---------|-------|
| 88 | Fort Wayne, Ind. | | | | | \$96,318 | \$86,820 | \$9,498 | | \$33,145 | | \$917 |
| 89 | Holyoke, Mass. | | | | | 157,881 | 122,982 | 28,848 | | 54,923 | | 3,339 |
| 90 | Akron, Ohio | | | | | 140,076 | 106,784 | 33,292 | \$6,051 | 42,754 | \$1,050 | 1,566 |
| 91 | Brockton, Mass. | | | | | 124,985 | 104,224 | 19,220 | 1,541 | 47,114 | | 8,460 |
| 92 | Saginaw, Mich. | | | | | 86,307 | 72,617 | 13,690 | | 39,543 | | 4,942 |
| 93 | Lincoln, Nebr. | | | | | 52,935 | 45,260 | 7,675 | | 14,293 | | 2,246 |
| 94 | Lancaster, Pa. | | | | | 49,077 | 41,380 | 7,697 | | 25,602 | | 1,527 |
| 95 | Covington, Ky. | \$4,124 | \$600 | | | 83,310 | 75,112 | 8,198 | | 39,771 | | 708 |
| 96 | Altoona, Pa. | | | | | 64,425 | 52,118 | 12,307 | | 22,933 | | 777 |
| 97 | Spokane, Wash. | | | | | 143,552 | 116,945 | 26,607 | | 43,131 | | 1,707 |
| 98 | Birmingham, Ala. | | | | | 149,135 | 113,981 | 35,154 | | 55,653 | | 3,298 |
| 99 | Pawtucket, R. I. | 500 | 145 | | | 118,810 | 88,590 | 16,483 | 13,737 | 47,088 | 2,738 | 3,389 |
| 100 | South Bend, Ind. | | | | | 88,004 | 77,275 | 10,729 | | 29,507 | | 2,498 |
| 101 | Binghamton, N. Y. | | | | | 67,950 | 57,703 | 10,247 | | 31,631 | | 2,177 |
| 102 | Augusta, Ga. | | | | | 118,520 | 103,352 | 15,168 | | 52,788 | 935 | 2,885 |
| 103 | Bayonne, N. J. | 3,130 | | | | 97,755 | 63,072 | 34,683 | | 57,872 | 2,509 | 7,320 |
| 104 | Mobile, Ala. | | | | | 96,738 | 79,180 | 17,558 | | 44,951 | | 8,833 |
| 105 | Johnstown, Pa. | | | | | 45,700 | 29,051 | 16,649 | | 27,320 | | 1,500 |
| 106 | McKeesport, Pa. | | | | | 82,070 | 75,272 | 6,798 | | 41,008 | | 2,729 |
| 107 | Dubuque, Iowa | | | | | 65,766 | 57,447 | 8,319 | | 24,789 | | 1,162 |
| 108 | Butte, Mont. | | | | | 185,333 | 146,159 | 39,174 | | 85,110 | | 2,651 |
| 109 | Springfield, Ohio | | | | | 81,345 | 64,089 | 17,256 | | 28,552 | 1,032 | 3,530 |
| 110 | Wheeling, W. Va. | | | | | 100,296 | 82,108 | 18,188 | | 40,502 | | 1,416 |
| 111 | Sioux City, Iowa | | | | | 61,773 | 52,304 | 9,469 | | 23,032 | | 2,811 |
| 112 | Bay City, Mich. | | | | | 72,128 | 63,861 | 7,936 | 331 | 31,294 | | 1,050 |

¹ Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | City number. |
|---|---------------|---------------------------|---------------|------------------------|----------------------------------|----------|------------|------------------------------|---------------|---------------------------|---------------|---------------------------|------------|----|--------------|
| II.—Protection of life and property—Continued. | | | | | | | | | | | | | | | |
| Police department —Continued. | | Militia and armories. | | Fire department. | | | | Department of inspection. | | Pounds. | | Miscellaneous. | | | |
| Jails and lockups. | | | | | | | | | | | | | | | |
| Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | Pensions and gra- tuities. | Water. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | | |
| \$3,400 | \$1,217 | | | \$69,360 | \$1,078 | | \$15,141 | \$1,750 | | | \$1,764 | | | 51 | |
| | | | | 1,200 | | | 49,812 | 3,500 | \$368 | | 1,980 | | \$1,875 | 52 | |
| 6,713 | 1,977 | | | 94,503 | | | 19,495 | 2,100 | 501 | | 328 | | | 53 | |
| | | \$100 | \$570 | 65,663 | | \$15,000 | 35,162 | 1,200 | 50 | | | \$1,000 | | 54 | |
| | | | | 83,722 | | | 19,491 | 5,395 | 341 | \$10 | 33 | 6,697 | 8,779 | 55 | |
| | | | | 51,652 | 4,343 | | 32,398 | 2,400 | | 300 | 83 | 5,400 | 275 | 56 | |
| 840 | 1,212 | | | 81,908 | | 42,470 | 13,456 | 2,200 | 50 | | | 1,521 | 565 | 57 | |
| 309 | | 1,282 | 572 | 70,067 | | 3,000 | 15,430 | 3,610 | 274 | | | 230 | | 58 | |
| | | | 315 | 89,359 | 24 | 26,513 | 33,644 | 2,767 | 3 | | | | | 59 | |
| 4,880 | 5,411 | | | 92,793 | 1,440 | 32,523 | 22,392 | 8,769 | 815 | 2,593 | 300 | 5,695 | 933 | 60 | |
| | | 859 | 445 | 58,729 | | | 17,989 | 1,200 | 205 | | | 7 | | 61 | |
| 100 | | | 300 | 54,089 | | | 19,517 | 4,900 | 693 | | | 5,150 | 2,940 | 62 | |
| | | | | 46,373 | 7,982 | 23,050 | 5,514 | 900 | | 362 | | | | 63 | |
| | 1,365 | | | 67,094 | 360 | | 14,803 | 4,035 | 69 | | | 120 | | 64 | |
| 2,375 | 1,188 | 180 | 357 | 82,150 | | | 17,805 | 2,700 | 109 | | | | 135 | 65 | |
| | | | | 63,924 | 2,677 | 39,925 | 15,116 | 7,261 | 98 | 307 | | | | 66 | |
| | 272 | 780 | 1,966 | 89,535 | | 40,797 | 20,782 | 3,638 | 79 | 1,900 | 45 | | | 67 | |
| | 298 | | | 52,763 | 4,804 | 10,000 | 15,351 | 2,100 | | | | 2,040 | 1,644 | 68 | |
| 426 | 207 | 78 | 1,335 | 58,089 | | 19,550 | 19,960 | 950 | 16 | | | 1,200 | | 69 | |
| | 290 | | | 57,806 | 1,530 | | 14,119 | | | | | | | 70 | |
| | | | | 71,294 | | 29,010 | 21,748 | 5,519 | 154 | 852 | 304 | | | 71 | |
| | | | | 41,051 | | 16,000 | 8,570 | 4,739 | 102 | 759 | 38 | 4,560 | 561 | 72 | |
| | | | | 36,292 | | 5,395 | 20,388 | | | | | | | 73 | |
| | | | | 43,702 | | | 16,269 | 2,774 | 172 | | | 1,800 | | 74 | |
| 2,304 | 6,170 | | | 48,038 | 84 | | 13,976 | 3,280 | 341 | 600 | 474 | 900 | 33 | 75 | |
| | | | | 55,869 | | | 18,390 | 1,640 | 84 | | | 1,874 | 114 | 76 | |
| | 275 | | | 28,458 | 3,154 | 5,081 | 9,727 | 1,000 | | 500 | | | | 77 | |
| | | | | 48,848 | 1,288 | | 16,497 | 2,000 | 311 | | 3,359 | 3,200 | 149 | 78 | |
| 5,868 | 1,861 | | 1,000 | 58,442 | | 595 | 12,711 | 3,420 | 83 | | 178 | | 240 | 79 | |
| | | | | 56,131 | | 15,601 | 11,938 | 2,314 | 6 | | 564 | | | 80 | |
| | | | | 41,275 | | 25,000 | 12,725 | 1,600 | 41 | 69 | 384 | 477 | 1,704 | 81 | |
| | | | | 1,100 | 1,345 | | 18,098 | 3,950 | 50 | 1,696 | 450 | 900 | 2,099 | 82 | |
| | | 816 | 1,876 | 71,437 | 150 | 12,096 | 28,418 | 3,778 | 132 | | | 5,468 | 4,263 | 83 | |
| | | | | 66,141 | | 24,290 | 18,585 | 2,325 | 193 | 112 | 78 | 2,230 | 170 | 84 | |
| 1,800 | | | | 50,709 | | 23,944 | 16,981 | 2,220 | 156 | 1,080 | | | | 85 | |
| 1,800 | 1,886 | | | 37,972 | 2,388 | 33,000 | 6,617 | 1,200 | | 60 | | 1,193 | | 86 | |
| 1,796 | 2,132 | | | 53,842 | 2,127 | | 12,226 | 875 | 52 | 538 | 72 | 1,569 | 599 | 87 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | |
|---------|-------|-----|-----|----------|-------|---------|---------|-------|-------|-------|-----|-------|-------|-----|
| | | | | \$52,927 | \$800 | | \$7,981 | \$604 | | \$144 | | | | 88 |
| | | | | 65,430 | | \$4,923 | 25,559 | 2,489 | \$321 | | | | | 89 |
| | | | | 63,377 | 2,624 | 17,956 | 8,876 | | | | | \$653 | \$837 | 90 |
| \$1,353 | 443 | 446 | 320 | 54,424 | | | 11,156 | 887 | 367 | \$15 | | | | 91 |
| | | | | 30,914 | | | 8,554 | 1,000 | | 82 | | | 112 | 92 |
| | | | | 30,967 | | | 5,429 | | | | | | | 93 |
| 420 | | | | 14,158 | | | 6,170 | 1,200 | | | | | | 94 |
| 2,645 | 5,040 | | | 31,462 | | | 2,414 | 634 | 26 | | | 600 | 10 | 95 |
| | 934 | | | 28,085 | 1,361 | | 6,485 | | | | | 1,100 | 2,750 | 96 |
| 3,240 | 3,299 | | | 68,349 | 1,045 | | 18,546 | | | 2,225 | | | 2,010 | 97 |
| | | | | 50,917 | | 17,642 | 9,840 | 4,161 | 1,682 | 1,570 | 846 | | 320 | 98 |
| 1,680 | 1,226 | | 300 | 38,282 | | | 23,818 | 2,350 | 175 | 870 | 100 | | | 99 |
| | | | | 44,468 | | | 7,995 | 2,100 | 236 | | | 1,200 | | 100 |
| | | | | 25,697 | 170 | | 5,975 | 375 | 75 | | | | 1,850 | 101 |
| | | | | 44,204 | 497 | | 8,056 | 3,869 | 2,232 | 75 | 20 | 2,416 | 479 | 102 |
| | | | | 1,500 | | | 24,415 | 3,700 | 25 | | | | | 103 |
| | 1,234 | | | 29,708 | | | 5,872 | 797 | 213 | 1,153 | 304 | 2,571 | 1,102 | 104 |
| 720 | 1,936 | | | 1,011 | 975 | 1,845 | 10,393 | | | | | | | 105 |
| | 368 | | | 33,184 | 959 | | 2,742 | | | | | 1,080 | | 106 |
| | | | | 32,178 | | | 7,157 | | | 480 | | | | 107 |
| | | | | 52,049 | | 27,195 | 7,505 | 4,200 | | 1,200 | 255 | | | 108 |
| | | | | 34,521 | 2,760 | | 9,269 | 300 | | | | 716 | 31 | 109 |
| | | | | 41,606 | | | 15,807 | | | | | | | 110 |
| | | | | 27,099 | | | 5,663 | 900 | 125 | 1,273 | 457 | | 159 | 111 |
| | 254 | | | 31,367 | | | 7,125 | 1,200 | | 77 | | | 15 | 112 |

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

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | |
|--------------|----------------------|---|------------|---------------------|------------|--------------------------------------|---------------------|-------------------------|--------|--------------------------------|--------------------------|------------|
| | | I.—General government—Continued. | | | | II.—Protection of life and property. | | | | | | |
| | | Courts—Continued. | | | | Aggregate. | | | | Police department. | | |
| | | Other. | | Court buildings. | | | | | | General departmental expenses. | | |
| | | Salaries and wages. | All other. | Salaries and wages. | All other. | Total. | Salaries and wages. | All other. ² | | Salaries and wages. | Pensions and gratuities. | All other. |
| | | | | | | | Miscellaneous. | Service transiers. | | | | |
| 113. | Allentown, Pa. | | | | | \$43,287 | \$32,398 | \$10,889 | | \$16,617 | \$81 | \$1,200 |
| 114. | Davenport, Iowa. | | | | | 91,349 | 60,012 | 31,337 | | 27,827 | | 3,447 |
| 115. | Montgomery, Ala. | | | | | 79,871 | 67,118 | 12,753 | | 43,282 | | 2,851 |
| 116. | East St. Louis, Ill. | \$3,420 | | | | 126,534 | 92,935 | 33,599 | | 60,293 | | 3,521 |
| 117. | Little Rock, Ark. | | \$514 | | | 85,547 | 62,321 | 23,226 | | 35,650 | | 1,755 |
| 118. | Quincy, Ill. | | | | | 70,890 | 52,397 | 18,493 | | 23,457 | | 982 |
| 119. | York, Pa. | | | | | 47,912 | 23,980 | 23,932 | | 22,617 | | 1,941 |
| 120. | Springfield, Ill. | | | | | 117,554 | 95,648 | 21,906 | | 39,685 | | 4,206 |
| 121. | Malden, Mass. | | | | | 80,029 | 66,822 | 13,013 | \$194 | 34,241 | | 1,442 |
| 122. | Canton, Ohio. | | | | | 62,001 | 56,487 | 5,514 | | 22,252 | | 841 |
| 123. | Passaic, N. J. | 3,323 | | 389 | | 49,247 | 22,309 | 26,938 | | 19,428 | | 1,139 |
| 124. | Haverhill, Mass. | | | | | 94,243 | 78,594 | 15,466 | 183 | 32,481 | | 2,071 |
| 125. | Topeka, Kans. | | 1,143 | | | 75,274 | 61,110 | 14,164 | | 21,667 | | 1,428 |
| 126. | Salem, Mass. | | | | | 94,723 | 71,940 | 22,573 | 210 | 41,049 | | 2,872 |
| 127. | Atlantic City, N. J. | 2,291 | | | | 243,972 | 187,779 | 56,193 | | 62,234 | | 16,463 |
| 128. | Chester, Pa. | | | | | 39,918 | 24,971 | 14,947 | | 23,820 | | 1,160 |
| 129. | Chelsea, Mass. | | | | | 93,926 | 75,721 | 15,818 | 2,387 | 43,065 | | 2,567 |
| 130. | Newton, Mass. | | | | | 136,089 | 113,691 | 21,853 | 545 | 65,239 | | 5,255 |
| 131. | Superior, Wis. | | | | | 97,159 | 63,981 | 33,078 | 100 | 23,917 | | 1,142 |
| 132. | Elmira, N. Y. | 1,755 | | 5 | | 98,191 | 63,596 | 34,595 | | 31,329 | 1,670 | 2,643 |
| 133. | Knoxville, Tenn. | | | | | 87,600 | 61,059 | 26,541 | | 29,196 | | 803 |
| 134. | Newcastle, Pa. | | | | | 45,392 | 31,845 | 13,547 | | 16,298 | 750 | 1,032 |
| 135. | Jacksonville, Fla. | | | | | 112,107 | 79,347 | 15,044 | 17,716 | 46,688 | 513 | 6,978 |
| 136. | South Omaha, Nebr. | | | | | 48,380 | 31,785 | 16,595 | | 16,926 | | 1,388 |
| 137. | Rockford, Ill. | | | | | 56,510 | 43,772 | 12,738 | | 16,458 | | 1,769 |
| 138. | Chattanooga, Tenn. | | | | | 105,195 | 87,288 | 17,907 | | 44,224 | | 1,404 |
| 139. | Joplin, Mo. | | | | | 41,307 | 27,119 | 14,188 | | 16,097 | | 1,215 |
| 140. | Galveston, Tex. | | | | | 93,241 | 84,114 | 9,127 | | 38,155 | | 1,392 |
| 141. | Fitchburg, Mass. | | | | | 106,002 | 65,544 | 13,696 | 26,762 | 34,254 | | 3,650 |
| 142. | Macon, Ga. | | | | | 111,009 | 90,718 | 20,291 | | 46,413 | | 1,096 |
| 143. | Auburn, N. Y. | 1,318 | | 816 | | 73,954 | 50,322 | 12,707 | 10,925 | 24,040 | | 1,224 |
| 144. | Racine, Wis. | | | | | 65,799 | 35,326 | 30,473 | | 12,232 | | 624 |
| 145. | Woonsocket, R. I. | 550 | | | | 78,626 | 50,585 | 10,388 | 17,653 | 29,269 | | 2,304 |
| 146. | Joliet, Ill. | | | | | 72,096 | 60,161 | 11,935 | | 29,340 | | 4,317 |
| 147. | Kalamazoo, Mich. | | | | | 51,484 | 41,870 | 9,614 | | 16,804 | | 4,217 |
| 148. | Wichita, Kans. | | | | | 63,443 | 39,610 | 23,833 | | 14,977 | | 1,465 |
| 149. | Taunton, Mass. | | | | | 73,113 | 60,868 | 11,048 | 1,197 | 35,632 | | 3,179 |
| 150. | Sacramento, Cal. | | | | | 91,488 | 73,548 | 17,940 | | 21,261 | 360 | 4,194 |
| 151. | Oshkosh, Wis. | | | | | 67,421 | 39,793 | 27,628 | | 14,630 | | 793 |
| 152. | Pueblo, Colo. | | | | | 135,477 | 89,884 | 29,413 | 16,180 | 41,098 | | 2,836 |
| 153. | New Britain, Conn. | | | | | 47,778 | 40,093 | 7,511 | 174 | 19,346 | | 1,046 |
| 154. | La Crosse, Wis. | | | | | 55,110 | 50,569 | 4,541 | | 17,890 | | 197 |

Comparative summary for 148 cities, grouped

| | | | | | | | | | | | | |
|---------------------------|-------------|-------------|------------------|------------------|--------------|--------------|--------------|------------------|--------------|-------------|-------------|--|
| Grand total: ^a | | | | | | | | | | | | |
| 1905..... | \$3,710,180 | \$1,716,774 | (¹) | (¹) | \$81,234,478 | \$66,755,310 | \$13,967,341 | \$511,827 | \$37,967,006 | \$2,364,883 | \$2,816,511 | |
| 1904..... | \$4,126,401 | \$1,638,160 | (¹) | (¹) | 78,208,747 | 64,303,282 | 13,489,612 | 415,853 | \$37,259,772 | 2,103,198 | \$2,731,740 | |
| 1903..... | \$4,120,104 | \$1,312,766 | (¹) | (¹) | 74,040,486 | 61,534,094 | 12,055,852 | 450,540 | \$36,011,216 | 1,908,949 | \$2,255,906 | |
| 1902 ^b | \$4,602,139 | \$1,186,403 | (¹) | (¹) | \$69,336,778 | 57,353,423 | 11,983,355 | (¹) | \$34,433,849 | 2,272,819 | \$1,960,996 | |
| Group I: | | | | | | | | | | | | |
| 1905..... | \$3,478,090 | \$1,591,509 | (¹) | (¹) | 55,225,638 | 45,952,488 | 9,170,994 | 102,156 | \$27,320,929 | 2,191,859 | \$1,867,316 | |
| 1904..... | \$3,927,159 | \$1,538,765 | (¹) | (¹) | 53,397,646 | 44,505,154 | 8,775,115 | 117,377 | \$27,000,221 | 1,963,712 | \$1,843,889 | |
| 1903..... | \$3,898,445 | \$1,224,113 | (¹) | (¹) | 50,948,913 | 42,987,529 | 7,801,228 | 160,156 | \$26,315,318 | 1,788,450 | \$1,456,966 | |
| 1902 ^b | \$4,496,346 | \$1,120,019 | (¹) | (¹) | \$47,371,242 | 39,653,500 | 7,717,742 | (¹) | \$25,203,092 | 2,162,351 | \$1,289,725 | |
| Group II: | | | | | | | | | | | | |
| 1905..... | \$140,391 | \$100,468 | (¹) | (¹) | 11,634,680 | 9,610,627 | 1,948,090 | 75,963 | \$4,896,943 | 118,044 | \$450,354 | |
| 1904..... | \$155,363 | \$72,153 | (¹) | (¹) | 11,140,811 | 9,125,511 | 1,950,201 | 65,099 | \$4,670,108 | 100,175 | \$398,747 | |
| 1903..... | \$161,683 | \$62,869 | (¹) | (¹) | 10,238,316 | 8,511,428 | 1,662,692 | 64,196 | \$4,386,325 | 89,633 | \$351,063 | |
| 1902 ^b | \$30,571 | \$37,336 | (¹) | (¹) | \$10,096,002 | 8,132,576 | 1,963,426 | (¹) | \$4,176,220 | 79,001 | \$297,077 | |
| Group III: | | | | | | | | | | | | |
| 1905..... | \$71,288 | \$21,185 | (¹) | (¹) | 8,915,042 | 6,971,515 | 1,709,020 | 234,507 | \$3,643,601 | 43,342 | \$299,193 | |
| 1904..... | \$20,625 | \$25,175 | (¹) | (¹) | 8,373,301 | 6,620,053 | 1,596,710 | 156,538 | \$3,514,286 | 29,208 | \$302,342 | |
| 1903..... | \$41,512 | \$20,479 | (¹) | (¹) | 7,978,237 | 6,309,687 | 1,527,978 | 140,572 | \$3,386,231 | 26,046 | \$284,687 | |
| 1902 ^b | \$51,714 | \$25,181 | (¹) | (¹) | \$7,382,377 | 6,031,023 | 1,351,354 | (¹) | \$3,227,758 | 26,954 | \$231,413 | |
| Group IV: ^a | | | | | | | | | | | | |
| 1905..... | \$20,411 | \$3,612 | (¹) | (¹) | 5,459,118 | 4,220,680 | 1,139,237 | 99,201 | \$2,105,533 | 11,638 | \$199,648 | |
| 1904..... | \$14,254 | \$2,067 | (¹) | (¹) | 5,296,989 | 4,052,564 | 1,167,686 | 76,839 | \$2,075,157 | 10,103 | \$186,762 | |
| 1903..... | \$18,464 | \$5,305 | (¹) | (¹) | 4,875,020 | 3,725,460 | 1,063,954 | 85,616 | \$1,923,342 | 4,820 | \$163,190 | |
| 1902 ^b | \$23,508 | \$3,867 | (¹) | (¹) | \$4,487,157 | 3,536,324 | 950,833 | (¹) | \$1,826,779 | 4,513 | \$142,781 | |

¹ Payments in error subsequently corrected by refund receipts.² Including payments by police department for pensions and gratuities, and by fire department for pensions and gratuities and for water.³ Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | |
|---|---------------|---------------------------|---------------|------------------------|----------------------------------|---------|------------|------------------------------|---------------|---------------------------|---------------|---------------------------|------------|----------------------|
| II.—Protection of life and property—Continued. | | | | | | | | | | | | | | |
| Police department —Continued. | | Militia and armories. | | Fire department. | | | | Department of inspection. | | Pounds. | | Miscellaneous. | | City num- ber. |
| Jails and lockups. | | | | | | | | | | | | | | |
| Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | Pensions and gra- tuities. | Water. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | |
| | | | | \$15,781 | \$1,482 | \$8,126 | | | | | | | | 113 |
| | | | | 28,594 | | 23,695 | \$4,164 | \$3,591 | \$31 | | | | | 114 |
| \$780 | \$2,897 | | | 23,056 | | | 6,855 | | | | | | | 115 |
| | 529 | | | 32,530 | | 18,724 | 10,344 | | | \$112 | \$150 | | | 116 |
| | | | | 26,671 | | 14,825 | 6,646 | | | | 481 | | | 117 |
| | | | | 28,940 | | 12,174 | 5,337 | | | | | | | 118 |
| | | | | 1,123 | 1,005 | | 20,952 | | | 240 | 34 | | | 119 |
| | | | | 51,811 | 3 8 | | 16,196 | 1,200 | | | | \$2,952 | \$1,126 | 120 |
| | | \$364 | \$519 | 28,767 | | | 11,240 | 3,450 | 6 | | | | | 121 |
| 693 | 169 | | | 31,748 | 4.2 | | 4,028 | | | | | 1,94 | 4 | 122 |
| | | | | 1,631 | | 13,106 | 12,318 | 1,200 | 75 | 50 | | | | 123 |
| 1,280 | 166 | 277 | 300 | 41,961 | | | 12,033 | 2,580 | 121 | | | 15 | | 124 |
| 1,560 | 1,777 | | | 33,844 | 1,124 | 5,555 | 4,135 | 4,039 | 145 | | | | | 125 |
| | | | | 27,416 | | | 11,532 | 500 | | 189 | | 2,786 | 1,993 | 126 |
| | | | | 119,433 | | | 36,765 | 3,012 | | | | 3,100 | 2,765 | 127 |
| | | | | 300 | 592 | | 12,634 | 600 | | 251 | 24 | | | 128 |
| | | 550 | 628 | 29,504 | | 2,369 | 10,826 | 205 | 241 | | 262 | 2,397 | 1,312 | 129 |
| 100 | | | 762 | 43,271 | | | 11,056 | 5,081 | 5,325 | | | | | 130 |
| | 620 | | | 39,259 | | 24,007 | 6,609 | | | 805 | 800 | | | 131 |
| | | | | 32,151 | 2,118 | 19,000 | 8,664 | 100 | | 16 | | | 500 | 132 |
| | | | | 30,991 | | 7,950 | 17,600 | 592 | 39 | 280 | 149 | | | 133 |
| | 689 | | | 14,507 | 225 | 7,637 | 3,145 | | | 123 | | 917 | 69 | 134 |
| | | | 76 | 29,170 | 382 | 17,640 | 6,999 | 2,680 | 150 | 809 | 22 | | | 135 |
| | 801 | | | 11,607 | | 11,358 | 3,030 | 1,591 | | 591 | | 1,070 | 18 | 136 |
| 600 | 1,199 | | | 25,631 | | | 9,733 | 783 | | | | 300 | 37 | 137 |
| | | | | 40,960 | | 7,701 | 8,271 | 824 | | 180 | 9 | 1,100 | 163 | 138 |
| | 1,925 | | | 10,482 | | 8,794 | 2,254 | | | 540 | | | | 139 |
| | | | | 45,122 | | | 7,735 | | | 837 | | | | 140 |
| | 66 | | 529 | 30,550 | | 26,100 | 10,113 | 500 | | 240 | | | | 141 |
| | 1,691 | | | 41,718 | | 8,750 | 7,218 | 540 | | | | 2,047 | 1,536 | 142 |
| | | | | 26,282 | 1 | 10,925 | 8,212 | | 993 | | | | 2,277 | 143 |
| | | | | 23,094 | | 24,012 | 5,376 | | | | | | | 144 |
| 400 | 461 | | 21 | 19,008 | | 17,395 | 8,270 | 1,319 | 30 | 589 | 14 | | | 145 |
| | 7 | | | 26,370 | | | 5,894 | 2,010 | 19 | | | 2,441 | 1,705 | 146 |
| | | | | 23,572 | | | 5,371 | 1,368 | | 126 | 26 | | | 147 |
| 1,440 | 1,256 | | | 23,193 | 1,373 | 16,475 | 3,264 | | | | | | | 148 |
| | | | | 23,582 | | | 7,951 | 916 | 193 | 303 | | 135 | 10 | 149 |
| 660 | 1,359 | | | 48,027 | 1,260 | | 9,287 | 1,600 | 10 | 2,000 | 270 | | 1,200 | 150 |
| | | | | 24,813 | | 22,929 | 3,906 | | | | | 350 | | 151 |
| 3,168 | 2,484 | | | 42,818 | | 25,160 | 14,141 | 2,800 | 24 | | 948 | | | 152 |
| | | | | 20,148 | | | 6,600 | 600 | 39 | | | | | 153 |
| 50 | 385 | | | 32,629 | | | 3,959 | | | | | | | 154 |

according to population in 1905: 1902 to 1905.

| | | | | | | | | | | | | | |
|-----|-----|-----------|-----------|--------------|-------------|-------------|-------------|-------------|-----------|----------|----------|-------------|-----------|
| (e) | (e) | \$280,314 | \$304,323 | \$23,988,783 | \$1,374,867 | \$1,439,596 | \$5,319,924 | \$2,402,891 | \$271,899 | \$85,315 | \$67,927 | \$2,031,001 | \$519,238 |
| (e) | (e) | 238,873 | 312,895 | 22,634,747 | 1,238,360 | 1,487,520 | 5,142,978 | 2,206,618 | 254,266 | 74,688 | 45,156 | 1,888,584 | 589,352 |
| (e) | (e) | 227,496 | 319,901 | 21,119,470 | 1,104,757 | 1,353,914 | 4,861,968 | 2,072,317 | 257,204 | 77,767 | 36,663 | 2,025,828 | 407,130 |
| (e) | (e) | 146,429 | 246,095 | 20,125,411 | 1,080,808 | 1,447,256 | 4,390,953 | 1,557,992 | 153,511 | 51,379 | 56,498 | 1,038,363 | 374,419 |
| (e) | (e) | 268,217 | 361,094 | 14,547,651 | 1,172,253 | 301,593 | 2,786,135 | 1,953,869 | 226,645 | 25,680 | 27,133 | 1,836,142 | 439,122 |
| (e) | (e) | 230,357 | 272,664 | 13,753,986 | 1,077,044 | 259,695 | 2,733,616 | 1,793,128 | 217,782 | 24,475 | 23,134 | 1,702,987 | 500,956 |
| (e) | (e) | 217,459 | 280,002 | 12,850,362 | 975,997 | 292,724 | 2,605,953 | 1,701,632 | 222,297 | 21,985 | 20,230 | 1,880,773 | 318,765 |
| (e) | (e) | 139,038 | 200,927 | 12,229,713 | 975,669 | 198,125 | 2,428,150 | 1,142,414 | 116,281 | 18,364 | 33,191 | 920,879 | 313,323 |
| (e) | (e) | 3,882 | 14,919 | 4,365,144 | 125,415 | 265,522 | 982,209 | 229,880 | 22,950 | 21,855 | 20,790 | 92,923 | 23,850 |
| (e) | (e) | 3,827 | 15,270 | 4,118,056 | 102,470 | 372,659 | 956,757 | 217,934 | 18,767 | 12,493 | 96,819 | 96,819 | 35,825 |
| (e) | (e) | 3,171 | 14,268 | 3,840,674 | 64,990 | 306,877 | 841,030 | 186,024 | 17,178 | 21,616 | 4,301 | 73,618 | 37,548 |
| (e) | (e) | 2,194 | 13,486 | 3,698,555 | 52,045 | 729,512 | 736,117 | 182,763 | 19,698 | 10,111 | 10,206 | 62,733 | 26,284 |
| (e) | (e) | 6,138 | 14,505 | 3,078,855 | 57,169 | 498,898 | 971,834 | 151,203 | 9,449 | 19,475 | 15,710 | 72,243 | 33,427 |
| (e) | (e) | 3,388 | 14,398 | 2,895,580 | 40,599 | 419,133 | 895,150 | 125,100 | 10,296 | 17,877 | 5,502 | 63,822 | 36,620 |
| (e) | (e) | 5,985 | 14,785 | 2,737,805 | 50,828 | 407,866 | 834,236 | 111,455 | 9,361 | 20,114 | 6,801 | 48,097 | 33,940 |
| (e) | (e) | 3,822 | 19,878 | 2,592,814 | 39,914 | 258,535 | 731,182 | 153,401 | 9,870 | 13,100 | 7,375 | 40,128 | 26,233 |
| (e) | (e) | 2,077 | 13,805 | 1,997,133 | 20,030 | 373,583 | 579,746 | 67,939 | 12,855 | 18,305 | 4,294 | 29,693 | 22,839 |
| (e) | (e) | 1,301 | 10,563 | 1,867,125 | 18,247 | 436,033 | 577,455 | 70,456 | 5,284 | 13,569 | 4,027 | 24,956 | 15,951 |
| (e) | (e) | 881 | 10,846 | 1,690,629 | 12,942 | 346,447 | 580,749 | 73,206 | 8,368 | 14,052 | 5,331 | 23,340 | 16,877 |
| (e) | (e) | 1,375 | 11,804 | 1,604,329 | 13,180 | 261,084 | 495,504 | 79,414 | 7,662 | 9,804 | 5,726 | 14,623 | 8,579 |

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|------------------|-------|---|---------------------|----------------|--------------------|----------------------|------------|----------------------------|------------|---------------------|------------|-----------------------------|------------|
| | | III.—Health conservation and sanitation. | | | | | | | | | | | |
| | | Aggregate. | | | | Health conservation. | | | | | | Sanitation. | |
| | | Total. | Salaries and wages. | All other. | | Health department. | | Quarantine and pesthouses. | | Morgues. | | Sewers and sewage disposal. | |
| | | | | Miscellaneous. | Service transfers. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. |
| Grand total..... | | \$29,997,932 | \$19,541,551 | \$10,353,247 | \$103,134 | \$2,847,240 | \$850,647 | \$570,173 | \$633,569 | \$13,315 | \$9,977 | \$770,774 | \$121,202 |
| Group I..... | | 20,902,059 | 13,173,787 | 7,684,822 | 43,450 | 1,876,571 | 616,255 | 360,002 | 304,315 | 13,141 | 9,284 | 480,806 | 96,846 |
| Group II..... | | 3,913,183 | 2,693,806 | 1,194,532 | 24,845 | 397,094 | 94,802 | 86,813 | 115,777 | | | 118,234 | 7,267 |
| Group III..... | | 3,281,229 | 2,346,796 | 911,923 | 22,510 | 340,640 | 84,645 | 69,440 | 75,717 | 174 | 693 | 12,932 | 12,932 |
| Group IV..... | | 1,901,461 | 1,327,162 | 561,970 | 12,329 | 232,335 | 54,945 | 53,918 | 47,760 | | | 51,780 | 4,137 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|-------------|-------------|-------------|----------|-----------|-----------|-----------|-----------|---------|---------|-----------|---------|
| 1 | New York, N. Y..... | \$8,953,120 | \$5,985,375 | \$2,946,172 | \$21,573 | \$967,384 | \$323,051 | \$169,924 | \$145,718 | \$2,498 | | \$133,263 | \$9,978 |
| 2 | Chicago, Ill..... | 1,999,400 | 1,642,998 | 353,485 | 2,917 | 91,165 | 27,797 | 71,352 | 23,915 | | | 155,677 | 59,859 |
| 3 | Philadelphia, Pa..... | 2,036,444 | 286,623 | 1,749,821 | | 194,824 | 89,077 | 11,240 | 54,973 | 3,000 | \$3,402 | 52,130 | 8,877 |
| 4 | St. Louis, Mo..... | 1,298,230 | 969,364 | 327,773 | 1,093 | 93,198 | 31,168 | 11,072 | 15,859 | 2,800 | 2,532 | 28,311 | 2,132 |
| 5 | Boston, Mass..... | 1,857,989 | 1,213,192 | 635,678 | 9,119 | 96,481 | 61,533 | 13,446 | 27,699 | | 83 | 13,885 | 6,370 |
| 6 | Baltimore, Md..... | 621,088 | 324,426 | 295,545 | 1,117 | 58,929 | 20,010 | 11,429 | 12,995 | 2,340 | 811 | 7,545 | 3,035 |
| 7 | Cleveland, Ohio..... | 486,153 | 400,457 | 85,491 | 205 | 65,404 | 13,294 | 155 | 293 | | | 34,025 | 3,355 |
| 8 | Buffalo, N. Y..... | 468,701 | 104,242 | 361,063 | 3,396 | 28,706 | 5,245 | 1,200 | 1,959 | | | 5,650 | 1,244 |
| 9 | San Francisco, Cal..... | 349,650 | 305,966 | 43,684 | | 44,116 | 9,537 | 4,577 | 7,957 | | 2,456 | | |
| 10 | Pittsburg, Pa..... | 578,306 | 346,890 | 231,416 | | 39,244 | 5,741 | 12,715 | 3,472 | | | 31,764 | 1,254 |
| 11 | Cincinnati, Ohio..... | 418,929 | 286,749 | 132,180 | | 51,438 | 5,508 | 6,408 | 1,687 | | | | |
| 12 | Detroit, Mich..... | 344,871 | 262,366 | 82,505 | | 22,040 | 8,181 | 1,995 | 10,025 | | | 13,256 | 742 |
| 13 | Milwaukee, Wis..... | 556,171 | 484,743 | 67,398 | 4,030 | 33,731 | 3,838 | 8,485 | 14,474 | | | 5,300 | |
| 14 | New Orleans, La..... | 428,920 | 311,617 | 117,303 | | 47,188 | 6,047 | 14,656 | 61,911 | 1,320 | | | |
| 15 | Washington, D. C..... | 504,087 | 248,779 | 255,308 | | 42,723 | 6,228 | 21,348 | 11,378 | 1,183 | | | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|------------------------|-----------|-----------|-----------|---------|----------|----------|--------|--------|--|--|---------|-------|
| 16 | Newark, N. J..... | \$369,941 | \$246,292 | \$119,578 | \$4,071 | \$61,914 | \$15,319 | \$712 | \$722 | | | | |
| 17 | Minneapolis, Minn..... | 203,213 | 165,950 | 37,263 | | 23,847 | 3,354 | 2,072 | 2,282 | | | \$8,938 | \$312 |
| 18 | Jersey City, N. J..... | 123,364 | 30,190 | 93,174 | | 7,274 | 11,561 | | | | | | |
| 19 | Louisville, Ky..... | 188,816 | 162,642 | 26,174 | | 16,100 | 639 | 2,296 | 7,309 | | | 7,060 | |
| 20 | Indianapolis, Ind..... | 142,049 | 68,979 | 73,070 | | 10,347 | 2,859 | 2,883 | 4,422 | | | | |
| 21 | Providence, R. I..... | 268,884 | 170,366 | 97,618 | 900 | 11,819 | 7,542 | | 14,988 | | | 27,976 | 920 |
| 22 | St. Paul, Minn..... | 165,169 | 149,003 | 15,477 | 689 | 14,477 | 1,140 | 1,159 | 3,877 | | | 12,136 | 147 |
| 23 | Rochester, N. Y..... | 302,004 | 231,011 | 70,993 | | 15,240 | 6,288 | 5,078 | 8,395 | | | 4,290 | 1,023 |
| 24 | Kansas City, Mo..... | 158,335 | 151,125 | 7,210 | | 12,428 | 1,252 | 10,358 | 3,301 | | | | |
| 25 | Toledo, Ohio..... | 118,757 | 97,027 | 21,730 | | 20,441 | 1,745 | 4,249 | 4,696 | | | 5,629 | 233 |
| 26 | Denver, Colo..... | 192,328 | 125,320 | 65,668 | 1,340 | 41,481 | 6,425 | 7,060 | 11,784 | | | | |
| 27 | Allegheny, Pa..... | 174,026 | 82,712 | 91,314 | | 15,488 | 5,244 | 1,213 | 1,408 | | | 7,152 | 1,037 |
| 28 | Columbus, Ohio..... | 106,588 | 82,995 | 23,593 | | 16,360 | 2,043 | 1,422 | 1,456 | | | | |
| 29 | Worcester, Mass..... | 197,301 | 116,659 | 67,618 | 13,024 | 11,362 | 3,132 | 5,394 | 8,245 | | | 16,961 | 762 |
| 30 | Los Angeles, Cal..... | 180,853 | 96,350 | 84,488 | 15 | 28,103 | 10,804 | 2,936 | 500 | | | | |
| 31 | Memphis, Tenn..... | 164,332 | 114,616 | 44,910 | 4,806 | 20,088 | 3,239 | 28,669 | 7,059 | | | 4,883 | 843 |
| 32 | Omaha, Nebr..... | 71,785 | 57,440 | 14,345 | | 8,179 | 1,063 | 847 | 1,544 | | | 6,491 | 771 |
| 33 | New Haven, Conn..... | 89,400 | 78,124 | 11,276 | | 9,100 | 848 | 186 | 465 | | | 3,300 | 215 |
| 34 | Syracuse, N. Y..... | 183,645 | 117,774 | 65,871 | | 11,683 | 2,187 | 1,500 | 23,828 | | | | |
| 35 | Saranton, Pa..... | 42,304 | 28,847 | 13,457 | | 5,020 | 926 | | | | | 1,500 | |
| 36 | St. Joseph, Mo..... | 31,737 | 27,950 | 3,787 | | 3,100 | 1,380 | 600 | 1,795 | | | | |
| 37 | Paterson, N. J..... | 87,505 | 50,179 | 37,326 | | 1,689 | 1,689 | 850 | 198 | | | 1,495 | |
| 38 | Fall River, Mass..... | 79,961 | 63,220 | 16,741 | | 6,952 | 2,290 | 2,342 | 1,549 | | | 2,162 | 441 |
| 39 | Portland, Oreg..... | 105,971 | 65,867 | 40,104 | | 5,122 | 1,000 | 1,128 | 791 | | | 4,813 | 91 |
| 40 | Atlanta, Ga..... | 164,915 | 113,168 | 51,747 | | 12,983 | 833 | 3,859 | 5,163 | | | 3,448 | 472 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|-----------|-----------|----------|---------|----------|---------|---------|---------|--|--|----------|---------|
| 41 | Seattle, Wash..... | \$119,042 | \$103,806 | \$15,236 | | \$12,848 | \$4,523 | \$4,414 | \$1,423 | | | \$22,485 | \$1,394 |
| 42 | Dayton, Ohio..... | 97,537 | 91,688 | 5,849 | | 6,838 | 1,623 | 711 | 220 | | | 7,901 | 628 |
| 43 | Albany, N. Y..... | 68,472 | 51,240 | 17,232 | | 9,312 | 2,327 | 600 | 77 | | | 588 | 87 |
| 44 | Grand Rapids, Mich..... | 48,830 | 18,910 | 27,900 | \$2,020 | 7,644 | 1,902 | 554 | 19,719 | | | | |
| 45 | Cambridge, Mass..... | 170,460 | 120,316 | 50,017 | 127 | 15,193 | 3,357 | 6,297 | 2,691 | | | 2,000 | |
| 46 | Lowell, Mass..... | 121,053 | 100,998 | 17,707 | 2,348 | 30,920 | 7,269 | 1,392 | 1,905 | | | | |
| 47 | Hartford, Conn..... | 111,144 | 64,816 | 46,306 | 22 | 10,000 | 3,841 | | | | | 6,762 | 1,056 |
| 48 | Reading, Pa..... | 80,628 | 34,941 | 44,204 | 1,483 | 3,018 | 1,008 | | | | | 12,144 | 566 |
| 49 | Richmond, Va..... | 101,234 | 80,408 | 20,621 | 205 | 5,437 | 702 | 3,701 | 1,846 | | | | |
| 50 | Nashville, Tenn..... | 65,067 | 51,217 | 13,850 | | 11,951 | 1,881 | 1,614 | 544 | | | 2,672 | 440 |

¹ Payments in error subsequently corrected by refund receipts.

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | City num- ber. |
|---|-------------|------------------------|-------------|---------------------------|-------------|---------------------------|---------------|---------------|------------------------|---------------------|-----------------------|---|---------------|--|----------------------|
| III.—Health conservation and sanitation—Continued. | | | | | | | | IV.—Highways. | | | | | | | |
| Sanitation—Continued. | | | | | | | | Aggregate. | | | | General administra- tion. ² | | | |
| Sewers and sewage disposal—Continued. | | Street cleaning. | | Refuse disposal. | | Miscellaneous. | | | | | | | | | |
| Miscellaneous general expenses. | | | | | | | | | | | | | | | |
| 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. | | Salaries and wages. | All other. | | |
| | | | | | | | | | | Miscella- neous. | Service transfers. | | | | |
| \$2,387,094 | \$1,518,094 | \$9,911,016 | \$3,000,329 | \$2,989,435 | \$4,161,181 | \$52,504 | \$161,382 | \$37,130,005 | \$14,436,875 | \$22,273,447 | \$419,683 | \$2,264,517 | \$258,299 | | |
| 1,493,524 | 925,092 | 7,054,180 | 2,442,866 | 1,859,748 | 3,089,067 | 35,815 | 154,547 | 20,117,199 | 8,173,656 | 11,893,884 | 49,659 | 883,801 | 119,959 | | |
| 398,643 | 210,709 | 1,225,263 | 276,134 | 464,891 | 513,945 | 2,268 | 743 | 7,287,764 | 2,560,806 | 4,613,622 | 113,336 | 602,599 | 45,574 | | |
| 276,355 | 211,256 | 1,103,290 | 209,637 | 432,888 | 334,885 | 4,055 | 4,648 | 5,427,504 | 2,090,498 | 3,257,263 | 79,743 | 493,012 | 54,929 | | |
| 218,572 | 171,037 | 528,283 | 71,692 | 231,908 | 223,284 | 10,366 | 1,444 | 4,297,538 | 1,611,915 | 2,508,678 | 176,945 | 285,105 | 37,837 | | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | |
|-----------|-----------|-------------|-----------|----------|-------------|----------|-----------|-------------|-------------|-------------|--------|-----------|----------|----|
| \$660,513 | \$297,627 | \$4,014,926 | \$910,350 | \$36,867 | \$1,281,021 | ----- | ----- | \$6,757,480 | \$3,601,126 | \$3,155,912 | \$442 | \$246,303 | \$24,381 | 1 |
| 258,473 | 59,955 | 328,056 | 35,969 | 738,275 | 4,483 | ----- | \$144,424 | 1,157,398 | 655,971 | 495,613 | 5,814 | 20,320 | 8,672 | 2 |
| 2,180 | 92,271 | 23,249 | 943,939 | 557,282 | 557,282 | ----- | ----- | 2,662,056 | 338,591 | 2,323,465 | ----- | 103,155 | 22,769 | 3 |
| 70,236 | 46,681 | 618,365 | 123,405 | 127,586 | 106,088 | \$17,796 | 1,001 | 1,358,479 | 524,711 | 833,337 | 431 | 43,968 | 7,489 | 4 |
| 182,967 | 274,887 | 423,666 | 52,102 | 482,747 | 222,123 | ----- | ----- | 2,028,763 | 937,477 | 1,084,595 | 6,697 | 42,508 | 10,452 | 5 |
| 16,131 | 20,014 | 226,072 | 40,997 | 1,980 | 198,800 | ----- | ----- | 701,279 | 253,545 | 447,124 | 610 | 50,084 | 3,850 | 6 |
| 30,452 | 9,556 | 187,820 | 8,513 | 82,601 | 50,685 | ----- | ----- | 794,207 | 443,312 | 349,850 | 1,045 | 51,088 | 5,032 | 7 |
| 8,757 | 3,068 | 28,501 | 124,443 | 26,963 | 221,662 | 4,465 | 6,838 | 751,648 | 179,742 | 571,906 | ----- | 72,103 | 13,835 | 8 |
| 60,000 | 10,206 | 197,273 | 13,528 | ----- | ----- | ----- | ----- | 479,168 | 164,229 | 314,939 | ----- | 25,219 | 5,775 | 9 |
| 22,983 | 7,661 | 233,119 | 53,288 | 7,065 | 160,000 | ----- | ----- | 596,073 | 172,089 | 423,984 | ----- | 95,294 | 3,761 | 10 |
| 24,332 | 10,254 | 204,571 | 34,481 | ----- | 80,250 | ----- | ----- | 620,366 | 124,930 | 495,436 | ----- | 22,250 | 6,179 | 11 |
| 16,331 | 2,564 | 208,744 | 12,285 | ----- | 48,708 | ----- | ----- | 456,470 | 236,107 | 220,363 | ----- | 44,747 | 4,284 | 12 |
| 60,412 | 37,602 | 125,933 | ----- | 250,297 | 15,514 | 585 | ----- | 575,087 | 213,722 | 342,087 | 19,278 | 29,324 | 723 | 13 |
| 45,891 | 32,393 | 84,706 | 7,360 | 104,887 | 7,308 | 12,969 | 2,284 | 380,606 | 83,284 | 297,322 | ----- | 37,438 | 2,757 | 14 |
| 33,866 | 20,353 | 149,179 | 82,206 | 480 | 135,143 | ----- | ----- | 798,113 | 244,820 | 537,951 | 15,342 | ----- | ----- | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | |
|----------|----------|-----------|---------|---------|----------|-------|-------|-----------|----------|-----------|--------|----------|---------|----|
| \$52,291 | \$16,320 | \$126,875 | \$6,621 | \$4,500 | \$84,667 | ----- | ----- | \$350,677 | \$71,670 | \$278,932 | \$75 | \$28,009 | \$2,188 | 16 |
| 29,074 | 20,039 | 67,894 | 5,269 | 34,125 | 6,007 | ----- | ----- | 617,462 | 302,822 | 314,640 | ----- | 38,515 | 935 | 17 |
| 21,616 | 14,349 | 1,300 | 67,264 | ----- | ----- | ----- | ----- | 278,342 | 53,195 | 225,147 | ----- | 18,861 | 794 | 18 |
| 12,783 | 4,477 | 73,372 | 9,140 | 51,031 | 4,609 | ----- | ----- | 301,215 | 86,830 | 214,385 | ----- | 10,360 | ----- | 19 |
| 10,500 | 3,043 | 45,249 | 14,946 | ----- | 47,800 | ----- | ----- | 361,210 | 93,867 | 267,343 | ----- | 47,228 | 2,156 | 20 |
| 65,514 | 47,478 | 65,057 | ----- | ----- | 27,590 | ----- | ----- | 592,480 | 193,593 | 391,972 | 6,915 | 45,887 | 3,623 | 21 |
| 30,705 | 8,115 | 63,035 | 1,277 | 27,053 | 1,610 | \$438 | ----- | 431,223 | 176,867 | 254,103 | 253 | 35,189 | 492 | 22 |
| 5,388 | 856 | 94,850 | 21,326 | 106,165 | 33,105 | ----- | ----- | 424,638 | 85,291 | 336,623 | 2,724 | 21,448 | 5,117 | 23 |
| ----- | 894 | 93,759 | 1,763 | 34,580 | ----- | ----- | ----- | 358,364 | 121,430 | 216,022 | 20,912 | 94,390 | 5,914 | 24 |
| 10,336 | 1,330 | 40,869 | 6,074 | 15,503 | 7,652 | ----- | ----- | 234,812 | 129,908 | 104,904 | ----- | 60,375 | 2,095 | 25 |
| 8,429 | 2,558 | 63,070 | 43,773 | 5,280 | 2,468 | ----- | ----- | 376,312 | 125,758 | 245,509 | 5,045 | 10,510 | 296 | 26 |
| 12,350 | 1,911 | 46,509 | 485 | 81,229 | ----- | ----- | ----- | 269,073 | 133,568 | 135,505 | ----- | 33,789 | 4,971 | 27 |
| 18,399 | 3,264 | 46,814 | 1,030 | 15,800 | ----- | ----- | ----- | 111,534 | 51,931 | 58,099 | 1,504 | 1,200 | ----- | 28 |
| 47,106 | 36,385 | 28,021 | 17,005 | 6,885 | 14,863 | 930 | \$250 | 299,989 | 79,439 | 217,519 | 3,031 | 14,622 | 2,261 | 29 |
| 12,472 | 13,706 | 51,539 | 30,007 | 1,300 | 29,486 | ----- | ----- | 593,252 | 319,696 | 243,141 | 30,415 | 15,320 | 1,884 | 30 |
| 2,282 | 6,716 | 22,612 | 4,677 | 36,082 | 27,182 | ----- | ----- | 186,310 | 60,768 | 125,542 | ----- | 9,765 | 1,687 | 31 |
| 11,775 | 5,364 | 30,148 | 1,905 | 3,698 | ----- | ----- | ----- | 192,395 | 77,340 | 115,055 | ----- | 18,205 | 1,541 | 32 |
| 9,758 | 2,207 | 55,780 | 422 | 7,119 | ----- | ----- | ----- | 182,883 | 62,256 | 120,627 | ----- | 5,984 | 709 | 33 |
| 4,428 | 1,140 | 57,768 | 11,218 | 42,395 | 27,498 | ----- | ----- | 202,882 | 56,693 | 146,189 | ----- | ----- | ----- | 34 |
| ----- | 8,500 | 19,507 | 1,976 | 2,820 | 1,562 | 493 | ----- | 121,892 | 34,183 | 87,709 | ----- | 12,035 | 3,988 | 35 |
| 7,652 | 353 | 15,098 | 259 | 600 | ----- | 900 | ----- | 75,831 | 50,394 | 25,437 | ----- | 15,318 | 932 | 36 |
| 10,375 | 2,097 | 28,673 | 3,342 | 30,000 | ----- | ----- | ----- | 121,690 | 23,134 | 98,556 | ----- | ----- | ----- | 37 |
| ----- | ----- | 27,697 | 437 | 24,067 | 12,024 | ----- | ----- | 195,923 | 61,242 | 134,681 | ----- | 18,143 | 2,613 | 38 |
| 5,574 | 7,678 | 42,595 | 16,180 | 6,635 | 14,364 | ----- | ----- | 182,790 | 58,181 | 124,609 | ----- | 35,289 | 670 | 39 |
| 9,836 | 1,929 | 17,172 | 9,738 | 65,870 | 33,612 | ----- | ----- | 224,585 | 50,750 | 131,373 | 42,462 | 5,172 | 708 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | |
|---------|---------|----------|---------|--------|--------|-------|-------|-----------|-----------|----------|-------|-----------|---------|----|
| \$8,816 | \$7,686 | \$54,463 | ----- | \$780 | \$210 | ----- | ----- | \$176,290 | \$121,616 | \$54,674 | ----- | \$103,372 | \$8,279 | 41 |
| 3,820 | 1,091 | 60,997 | \$1,037 | 11,421 | 1,250 | ----- | ----- | 100,982 | 22,498 | 78,484 | ----- | 3,951 | 314 | 42 |
| ----- | 856 | 40,740 | 13,713 | ----- | 172 | ----- | ----- | 131,039 | 43,563 | 87,476 | ----- | 12,363 | 2,260 | 43 |
| 8,205 | 5,478 | ----- | ----- | 2,507 | 2,821 | ----- | ----- | 153,569 | 99,598 | 53,766 | \$205 | 15,084 | 1,884 | 44 |
| 11,585 | 32,205 | 29,377 | 1,621 | 55,864 | 10,270 | ----- | ----- | 231,700 | 115,865 | 115,526 | 309 | 8,286 | 878 | 45 |
| 15,286 | 10,881 | 42,365 | ----- | 11,035 | ----- | ----- | ----- | 276,624 | 125,377 | 142,305 | 8,942 | 19,676 | 1,630 | 46 |
| 4,023 | 3,563 | 41,667 | 1,905 | 2,364 | 35,832 | ----- | ----- | 136,612 | 35,226 | 100,842 | 544 | 2,256 | 353 | 47 |
| 15,365 | 10,277 | 3,767 | 16,599 | 647 | 17,237 | ----- | ----- | 139,526 | 16,459 | 122,467 | 600 | 4,706 | 1,008 | 48 |
| 9,344 | 3,408 | 50,489 | 12,910 | 2,437 | 1,960 | ----- | ----- | 133,735 | 63,339 | 70,396 | ----- | 14,049 | 2,020 | 49 |
| 598 | 118 | 16,320 | 3,185 | 18,062 | 7,682 | ----- | ----- | 112,277 | 61,062 | 51,215 | ----- | 5,508 | 660 | 50 |

¹ Salaries and wages of temporary employees are included under general administration of highways.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | |
|--------------|----------------------|---|---------------------|----------------|--------------------|----------------------|------------|----------------------------|------------|---------------------|------------|---|
| | | III.—Health conservation and sanitation. | | | | | | | | | | |
| | | Aggregate. | | | | Health conservation. | | | | | | Sanitation. |
| | | Total. | Salaries and wages. | All other. | | Health department. | | Quarantine and pesthouses. | | Morgues. | | Sewers and sewage disposal. |
| | | | | Miscellaneous. | Service transfers. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Supervision and engineering. ² |
| 51 | Trenton, N. J. | \$64,412 | \$48,683 | \$15,729 | | \$6,842 | \$1,659 | \$799 | \$622 | | | |
| 52 | Wilmington, Del. | 63,193 | 30,422 | 32,771 | | 7,090 | 964 | | | | | |
| 53 | Camden, N. J. | 45,635 | 36,921 | 8,714 | | 8,700 | 562 | 720 | 98 | | | |
| 54 | Bridgeport, Conn. | 74,001 | 42,120 | 31,881 | | 2,889 | 1,811 | | | | | \$2,802 |
| 55 | Lynn, Mass. | 92,694 | 63,286 | 29,237 | \$171 | 10,223 | 4,116 | 2,902 | 3,845 | \$174 | \$427 | 2,970 |
| 56 | Troy, N. Y. | 137,424 | 116,144 | 21,280 | | 10,550 | 997 | | 465 | | | |
| 57 | Des Moines, Iowa | 49,713 | 40,977 | 8,736 | | 4,637 | 660 | 736 | 800 | | | 5,374 |
| 58 | New Bedford, Mass. | 83,260 | 44,255 | 33,284 | 5,721 | 7,542 | 3,235 | 298 | 488 | | | 1,719 |
| 59 | Springfield, Mass. | 119,178 | 98,863 | 15,065 | 5,250 | 5,162 | 1,520 | 1,990 | 2,759 | | | 6,008 |
| 60 | Oakland, Cal. | 99,756 | 80,157 | 19,599 | | 10,837 | 1,975 | 12 | | | | 1,137 |
| 61 | Lawrence, Mass. | 63,894 | 50,556 | 13,192 | 146 | 4,433 | 4,177 | | | | | |
| 62 | Somerville, Mass. | 82,343 | 46,116 | 35,827 | 400 | 4,233 | 1,559 | | 1,431 | | | |
| 63 | Kansas City, Kans. | 27,489 | 23,303 | 4,186 | | 6,455 | | 2,719 | 2,035 | | | |
| 64 | Savannah, Ga. | 100,327 | 68,949 | 31,378 | | 13,654 | 707 | 4,744 | 2,651 | | | |
| 65 | Hoboken, N. J. | 47,633 | 26,752 | 20,881 | | 4,567 | 2,694 | | | | | |
| 66 | Peoria, Ill. | 48,600 | 42,214 | 6,386 | | 6,353 | 737 | 1,771 | 2,025 | | | 6,920 |
| 67 | Duluth, Minn. | 35,391 | 31,480 | 3,340 | 571 | 8,337 | 319 | 3,736 | 1,005 | | | 3,518 |
| 68 | Utica, N. Y. | 103,703 | 13,404 | 90,299 | | 4,548 | 525 | | 1,260 | | | 1,644 |
| 69 | Manchester, N. H. | 44,904 | 37,242 | 6,970 | 692 | 3,699 | 1,351 | 1,351 | 1,245 | | | 2,083 |
| 70 | Evansville, Ind. | 24,067 | 7,363 | 16,704 | | 2,825 | 965 | | | | | 457 |
| 71 | Yonkers, N. Y. | 88,083 | 71,128 | 16,955 | | 9,547 | 2,343 | 2,628 | 690 | | | |
| 72 | San Antonio, Tex. | 61,720 | 52,817 | 8,903 | | 9,291 | 1,551 | 612 | 271 | | | |
| 73 | Elizabeth, N. J. | 35,156 | 14,777 | 20,379 | | 5,080 | 4,951 | | 100 | | | |
| 74 | Waterbury, Conn. | 43,508 | 19,993 | 23,515 | | 3,000 | 1,934 | | | | | 3,173 |
| 75 | Salt Lake City, Utah | 76,932 | 71,094 | 5,811 | 27 | 9,880 | 786 | 1,354 | 1,756 | | | 575 |
| 76 | Erie, Pa. | 36,028 | 32,968 | 3,060 | | 7,078 | 1,443 | | 293 | | | 10,583 |
| 77 | Wilkesbarre, Pa. | 20,832 | 14,880 | 5,952 | | 2,920 | 683 | | | | | 3,075 |
| 78 | Schenectady, N. Y. | 57,076 | 52,323 | 4,753 | | 6,596 | 1,003 | | | | | 1,313 |
| 79 | Norfolk, Va. | 114,716 | 71,795 | 42,921 | | 6,180 | 4,067 | 4,142 | 10,229 | | 266 | 6,280 |
| 80 | Houston, Tex. | 70,347 | 56,273 | 14,074 | | 6,573 | 3,100 | 1,090 | | | | |
| 81 | Charleston, S. C. | 57,905 | 41,114 | 16,791 | | 7,711 | 1,953 | 2,244 | 1,912 | | | 868 |
| 82 | Harrisburg, Pa. | 60,607 | 46,567 | 14,040 | | 1,760 | 192 | 8,775 | 7,601 | | | 1,833 |
| 83 | Portland, Me. | 50,003 | 39,600 | 7,076 | 3,327 | 3,801 | 329 | 634 | 1,046 | | | 1,420 |
| 84 | Dallas, Tex. | 27,141 | 23,342 | 3,799 | | | | 1,911 | 1,360 | | | 1,146 |
| 85 | Tacoma, Wash. | 26,195 | 21,108 | 5,087 | | 3,147 | 152 | 800 | 198 | | | 2,673 |
| 86 | Terre Haute, Ind. | 35,740 | 27,583 | 8,157 | | 4,739 | 395 | 3,366 | 839 | | | 216 |
| 87 | Youngstown, Ohio | 28,156 | 21,887 | 6,269 | | 6,600 | 797 | 723 | 368 | | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|-------------------|----------|----------|---------|-------|---------|-------|---------|---------|--|--|---------|
| 88 | Fort Wayne, Ind. | \$32,444 | \$25,714 | \$6,730 | | \$3,640 | \$170 | \$1,791 | \$1,092 | | | |
| 89 | Holyoke, Mass. | 44,653 | 36,718 | 7,838 | \$97 | 3,970 | 2,707 | 180 | 111 | | | \$1,963 |
| 90 | Akron, Ohio | 21,620 | 11,547 | 10,073 | | 2,342 | 403 | | 49 | | | 500 |
| 91 | Brockton, Mass. | 50,261 | 41,085 | 8,765 | 411 | 4,208 | 2,049 | 310 | 443 | | | 2,099 |
| 92 | Saginaw, Mich. | 23,896 | 21,825 | 2,071 | | 3,231 | 988 | | | | | 303 |
| 93 | Lincoln, Nebr. | 24,758 | 19,789 | 4,969 | | 2,160 | 365 | 510 | 73 | | | 2,824 |
| 94 | Lancaster, Pa. | 18,858 | 8,990 | 9,868 | | 1,822 | 249 | | | | | 1,333 |
| 95 | Covington, Ky. | 30,656 | 24,933 | 6,023 | | 1,820 | 210 | | 41 | | | 70 |
| 96 | Altoona, Pa. | 12,292 | 9,944 | 2,348 | | 2,419 | 1,090 | | | | | |
| 97 | Spokane, Wash. | 48,986 | 38,239 | 10,697 | | 5,764 | 2,318 | 2,680 | 4,692 | | | 7,464 |
| 98 | Birmingham, Ala. | 42,223 | 19,683 | 18,540 | 4,000 | 6,701 | 1,908 | | | | | |
| 99 | Pawtucket, R. I. | 36,313 | 26,654 | 9,659 | | 800 | 506 | | 10 | | | |
| 100 | South Bend, Ind. | 24,928 | 19,708 | 5,220 | | 617 | | 876 | 1,652 | | | |
| 101 | Binghamton, N. Y. | 23,785 | 20,665 | 3,120 | | 3,594 | 455 | | | | | 5,828 |
| 102 | Augusta, Ga. | 32,551 | 23,560 | 8,991 | | 11,856 | 1,659 | 3,073 | 2,804 | | | |
| 103 | Bayonne, N. J. | 11,688 | 9,701 | 1,987 | | 2,200 | 888 | | | | | |
| 104 | Mobile, Ala. | 35,741 | 25,224 | 10,147 | 370 | 3,520 | 369 | 4,172 | 2,083 | | | |
| 105 | Johnstown, Pa. | 3,239 | 2,927 | 312 | | 2,755 | 295 | 172 | 17 | | | |
| 106 | McKeesport, Pa. | 12,146 | 4,631 | 7,515 | | 4,653 | 544 | 520 | 655 | | | |
| 107 | Dubuque, Iowa | 22,010 | 18,085 | 3,925 | | 1,228 | 136 | | 30 | | | |
| 108 | Butte, Mont. | 49,821 | 45,602 | 4,219 | | 5,346 | 1,656 | 1,632 | | | | 2,291 |
| 109 | Springfield, Ohio | 32,500 | 23,905 | 8,685 | | 2,484 | 269 | 434 | 804 | | | 363 |
| 110 | Wheeling, W. Va. | 32,693 | 20,281 | 12,412 | | 1,598 | 640 | | 223 | | | |
| 111 | Sioux City, Iowa | 34,010 | 31,093 | 2,917 | | 2,154 | 810 | | | | | 2,765 |
| 112 | Bay City, Mich. | 17,496 | 16,127 | 1,369 | | 846 | 250 | | | | | 149 |

¹ Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | |
|---|------------|---------------------|------------|---------------------|------------|---------------------|------------|---------------|---------------------|----------------|--------------------|--------------------------------------|------------|
| III.—Health conservation and sanitation—Continued. | | | | | | | | IV.—Highways. | | | | | |
| Sanitation—Continued. | | | | | | | | Aggregate. | | | | General administration. ² | |
| Sewers and sewage disposal—Continued. | | Street cleaning. | | Refuse disposal. | | Miscellaneous. | | | | | | | |
| Miscellaneous general expenses. | | | | | | | | | | | | | |
| 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. | | Salaries and wages. | All other. |
| | | | | | | | | | | Miscellaneous. | Service transfers. | | |
| \$6,147 | \$243 | \$22,605 | | \$12,290 | \$13,205 | | | \$97,256 | \$16,084 | \$81,172 | | \$5,357 | \$506 |
| 4,021 | 2,282 | 11,119 | \$5,682 | 8,192 | 23,843 | | | 80,498 | 32,005 | 48,493 | | 20,437 | 1,084 |
| 3,301 | 1,881 | 23,426 | 5,619 | 774 | 554 | | | 120,293 | 20,081 | 100,212 | | 11,000 | 1,082 |
| 3,719 | 3,781 | 31,546 | 454 | 1,164 | 25,835 | | | 148,905 | 49,779 | 99,126 | | 12,578 | 722 |
| 8,691 | 3,095 | 14,008 | 652 | 24,318 | 15,190 | | | 130,905 | 62,978 | 67,927 | \$353 | 7,935 | 853 |
| | 6,098 | 105,594 | 4,172 | | 9,548 | | | 27,533 | 11,147 | 16,386 | | 6,029 | |
| 6,915 | 3,056 | 21,020 | 3,767 | 2,295 | | | | 99,422 | 28,966 | 70,456 | | 5,574 | 679 |
| 10,696 | 8,092 | 11,000 | 545 | 13,000 | 26,144 | | | 142,561 | 55,146 | 83,201 | 4,214 | 10,876 | 4,569 |
| 8,207 | 7,613 | 47,189 | 1,209 | 30,307 | 6,077 | | | 218,366 | 72,502 | 136,720 | 9,144 | 11,093 | 4,531 |
| 9,607 | 3,530 | 59,701 | 13,671 | | 423 | | | 171,359 | 46,174 | 125,185 | | 7,815 | 2,898 |
| 6,496 | 581 | 9,150 | 550 | 30,036 | 7,690 | \$441 | \$340 | 151,112 | 72,705 | 77,404 | 1,003 | 6,640 | 755 |
| 7,063 | 23,973 | | | 34,820 | 9,264 | | | 109,327 | 74,895 | 87,693 | 6,739 | 12,679 | 1,024 |
| 2,529 | 2,151 | 11,600 | | | | | | 86,137 | 30,199 | 55,938 | | 13,259 | 544 |
| 6,385 | 5,539 | 19,448 | 3,610 | 24,718 | 18,871 | | | 96,863 | 38,269 | 58,594 | | 6,000 | 357 |
| 4,639 | 6,750 | 17,546 | 3,845 | | 7,592 | | | 33,376 | 5,035 | 28,341 | | 3,704 | 460 |
| 4,883 | 1,983 | 22,287 | 256 | | 900 | | | 93,567 | 28,359 | 65,208 | | 4,093 | 243 |
| 7,184 | 2,354 | 8,274 | 4 | 431 | 9 | | | 141,597 | 76,276 | 63,354 | 1,967 | 17,588 | 1,102 |
| 6,370 | 2,153 | 842 | 65,179 | | 20,981 | | | 114,491 | 26,543 | 87,948 | | 6,574 | 804 |
| 6,377 | 1,478 | 4,395 | 183 | 19,337 | 2,948 | | | 120,284 | 57,431 | 62,853 | 310 | 4,861 | 1,066 |
| 1,667 | 833 | | 12,777 | 2,871 | 2,129 | | | 59,449 | 46,832 | | | 4,200 | 197 |
| 2,637 | 1,147 | 22,892 | 4,420 | 33,424 | 8,355 | | | 125,028 | 29,668 | 95,360 | | 6,727 | 850 |
| 3,559 | 4,260 | 15,749 | 2,757 | 23,606 | 55 | | | 87,285 | 43,886 | 43,399 | | 2,200 | 539 |
| 3,094 | 387 | 6,503 | 1,073 | | 11,666 | | 2,302 | 66,106 | 25,199 | 40,907 | | 4,805 | |
| 5,310 | 1,500 | 8,510 | 684 | | 18,822 | | | 83,672 | 33,792 | 49,880 | | 4,673 | 886 |
| 4,398 | 568 | 39,161 | 2,333 | 16,301 | 395 | | | 142,548 | 75,930 | 63,287 | 3,331 | 1,400 | 198 |
| 6,171 | | 9,136 | | | | | | 80,172 | 15,098 | 65,074 | | 5,760 | 483 |
| 3,680 | 4,794 | 2,987 | 133 | 2,218 | 342 | | | 73,579 | 18,267 | 55,312 | | 6,060 | 216 |
| 3,410 | 2,169 | 41,004 | 1,581 | | | | | 69,371 | 14,417 | 54,954 | | 13,313 | 22 |
| 9,148 | 13,312 | 43,891 | 13,909 | 2,154 | 1,138 | | | 64,004 | 21,976 | 42,028 | | 11,210 | 648 |
| 10,600 | 4,318 | 14,973 | 887 | 23,037 | 5,709 | | | 111,909 | 45,589 | 66,320 | | 2,887 | |
| 6,061 | 989 | 12,296 | 2,841 | 11,934 | 7,901 | | 1,121 | 50,015 | 11,005 | 39,010 | | 3,472 | 299 |
| 2,602 | 4,864 | 31,447 | 800 | 150 | | | | 53,119 | 16,164 | 36,955 | | 7,319 | 1,773 |
| 5,624 | 2,329 | 19,776 | 276 | 4,731 | 5,275 | 3,614 | 754 | 128,865 | 58,235 | 70,600 | 30 | 11,775 | 1,529 |
| 941 | 621 | 17,969 | 1,382 | 1,375 | 358 | | | 143,387 | 54,679 | 80,788 | 7,920 | 7,691 | 445 |
| 9,988 | 4,521 | 4,500 | | | | | | 143,449 | 75,216 | 34,101 | 34,132 | 32,997 | 4,115 |
| 3,663 | 1,082 | 13,397 | 400 | 2,418 | 5,441 | | | 50,962 | 15,509 | 35,453 | | 1,920 | |
| 3,530 | 1,357 | 9,164 | 3,016 | 1,870 | 731 | | | 58,378 | 14,074 | 44,304 | | 1,200 | 164 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | |
|---------|---------|----------|-------|---------|---------|-------|------|----------|---------|----------|----------|--------|-------|-----|
| \$2,492 | \$2,236 | \$11,180 | \$481 | \$6,611 | \$2,751 | | | \$40,120 | \$9,508 | \$30,612 | | \$900 | | 88 |
| 2,714 | 1,774 | 8,789 | 1,105 | 19,102 | 2,098 | | | 105,538 | 34,839 | 23,123 | \$47,576 | 8,702 | \$568 | 89 |
| 3,197 | 90 | 5,508 | 9,496 | | | | | 80,948 | 25,744 | 61,204 | | 6,750 | 403 | 90 |
| 13,849 | 1,479 | 7,087 | 700 | 12,767 | 4,108 | \$165 | \$94 | 79,312 | 31,864 | 45,947 | 1,501 | 4,637 | 755 | 91 |
| 1,610 | 1,133 | 16,227 | | 757 | | | | 77,778 | 28,428 | 49,550 | | 1,975 | 553 | 92 |
| 2,452 | 2,506 | 11,843 | 1,425 | | 600 | | | 33,542 | 14,907 | 18,635 | | 4,820 | | 93 |
| 936 | 92 | 4,899 | 161 | | 9,296 | | | 79,252 | 15,203 | 64,049 | | 3,054 | 156 | 94 |
| 3,118 | 1,854 | 8,446 | 2,767 | 11,549 | 1,151 | | | 12,995 | 12,995 | 36,651 | | 5,516 | | 95 |
| 2,599 | 1,180 | 4,926 | 78 | | | | | 39,733 | 14,232 | 25,501 | | 7,462 | 675 | 96 |
| 3,563 | 427 | 15,662 | | 3,156 | 2,053 | | | 87,182 | 51,798 | 35,384 | | 14,928 | 2,413 | 97 |
| 1,250 | 1,114 | 5,508 | 8,989 | 6,224 | 10,529 | | | 54,663 | 17,612 | 31,051 | 6,000 | 2,520 | 126 | 98 |
| 8,200 | 6,718 | 17,654 | | | 2,425 | | | 103,480 | 40,917 | 60,823 | 1,740 | 5,759 | 417 | 99 |
| 186 | 611 | 13,816 | 1,171 | 4,213 | 1,786 | | | 19,315 | 37,035 | 37,035 | | 2,817 | | 100 |
| | 2,583 | 10,024 | | 1,219 | 82 | | | 91,291 | 17,340 | 73,951 | | 1,950 | 101 | 101 |
| 513 | 2,130 | 1,979 | 234 | 6,139 | 2,164 | | | 86,113 | 23,925 | 51,650 | 10,538 | | | 102 |
| | | | | 7,501 | 1,099 | | | 62,049 | 19,092 | 42,957 | | 6,533 | 2,429 | 103 |
| 5,285 | 1,891 | 7,473 | 4,769 | 4,774 | 1,465 | | | 62,270 | 24,153 | 38,117 | | 1,900 | 910 | 104 |
| | | | | | | | | 52,848 | 29,418 | 23,430 | | 6,060 | 254 | 105 |
| | | | | 2,342 | 3,384 | | 48 | 64,381 | 30,372 | 34,009 | | 2,100 | | 106 |
| 4,973 | 787 | 11,464 | 262 | 420 | 2,710 | | | 58,389 | 21,252 | 34,637 | 2,500 | 1,320 | 28 | 107 |
| 3,700 | 2,200 | 7,880 | | 24,753 | | | | 95,977 | 51,830 | 44,147 | | 9,607 | 847 | 108 |
| 2,258 | 1,667 | 18,729 | 1,349 | | 4,796 | | | 69,019 | 15,231 | 53,788 | | 6,042 | 2,083 | 109 |
| 6,598 | 827 | 9,922 | 185 | 2,163 | 10,537 | | | 55,515 | 35,764 | 19,751 | | 7,935 | 236 | 110 |
| 4,688 | 1,886 | 9,547 | | 11,939 | 72 | | | 66,788 | 30,231 | 36,557 | | 5,524 | 767 | 111 |
| 3,495 | 890 | 10,993 | 229 | | 793 | | | 43,941 | 17,749 | 5,840 | 20,352 | 7,200 | 191 | 112 |

² For some cities, costs of supervision and engineering of sewers are included under general administration of highways.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH*

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|--------------|----------------------|---|---------------------|----------------|--------------------|----------------------|------------|----------------------------|------------|---------------------|------------|-----------------------------|------------|
| | | III.—Health conservation and sanitation. | | | | | | | | | | | |
| | | Aggregate. | | | | Health conservation. | | | | | | Sanitation. | |
| | | Total. | Salaries and wages. | All other. | | Health department. | | Quarantine and pesthouses. | | Morgues. | | Sewers and sewage disposal. | |
| | | | | Miscellaneous. | Service transfers. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. |
| 113 | Allentown, Pa. | \$24,360 | \$17,419 | \$6,941 | | \$597 | | \$1,170 | \$1,372 | | | \$1,066 | |
| 114 | Davenport, Iowa | 40,122 | 36,332 | 3,790 | | 2,936 | \$481 | | | | | | |
| 115 | Montgomery, Ala. | 37,983 | 28,988 | 8,995 | | 11,260 | 2,468 | 4,234 | 1,426 | | | | |
| 116 | East St. Louis, Ill. | 22,683 | 13,315 | 9,368 | | 1,510 | 461 | 4,541 | 1,878 | | | | |
| 117 | Little Rock, Ark. | 11,391 | 4,169 | 4,432 | \$2,790 | 900 | 65 | 1,200 | 3,433 | | | | |
| 118 | Quincy, Ill. | 16,054 | 14,560 | 1,494 | | 906 | 138 | | | | | 1,321 | \$12 |
| 119 | York, Pa. | 24,311 | 4,918 | 19,393 | | 1,583 | 1,553 | 480 | 792 | | | | |
| 120 | Springfield, Ill. | 36,390 | 32,193 | 4,197 | | 7,172 | 644 | 600 | | | | 614 | 142 |
| 121 | Malden, Mass. | 35,806 | 19,594 | 16,169 | 43 | 2,675 | 1,064 | | | | | | |
| 122 | Canton, Ohio. | 26,951 | 22,283 | 4,668 | | 3,495 | 208 | 675 | 133 | | | 2,146 | 225 |
| 123 | Passaic, N. J. | 19,582 | 7,552 | 12,030 | | 3,510 | 1,136 | 690 | 2,150 | | | 1,140 | |
| 124 | Haverhill, Mass. | 26,016 | 21,037 | 4,785 | 194 | 2,523 | 565 | 483 | 249 | | | 658 | 93 |
| 125 | Topeka, Kans. | 19,533 | 15,137 | 4,396 | | 5,698 | 697 | | 551 | | | 7,039 | 558 |
| 126 | Salem, Mass. | 35,661 | 28,939 | 6,722 | | 12,592 | 2,607 | 1,421 | 1,715 | | | | |
| 127 | Atlantic City, N. J. | 88,001 | 45,412 | 42,589 | | 7,070 | 1,899 | | 1,349 | | | | |
| 128 | Chester, Pa. | 9,688 | 2,670 | 7,018 | | 1,020 | 353 | 590 | 400 | | | 483 | |
| 129 | Chelsea, Mass. | 39,936 | 14,125 | 25,098 | 713 | 3,480 | 1,032 | | 32 | | | | |
| 130 | Newton, Mass. | 84,046 | 36,356 | 47,690 | | 5,478 | 2,945 | | 5,443 | | | | |
| 131 | Superior, Wis. | 26,308 | 16,168 | 10,140 | | 7,699 | 1,313 | 1,129 | 1,058 | | | | |
| 132 | Elmira, N. Y. | 20,234 | 17,612 | 2,622 | | 6,475 | 487 | 350 | 296 | | | | |
| 133 | Knoxville, Tenn. | 17,273 | 12,847 | 4,426 | | 2,980 | 1,391 | 626 | 1,099 | | | 200 | |
| 134 | Newcastle, Pa. | 10,555 | 7,865 | 2,690 | | 921 | 216 | 34 | 199 | | | 624 | |
| 135 | Jacksonville, Fla. | 64,756 | 37,279 | 25,986 | 1,491 | 10,214 | 1,385 | 4,334 | 316 | | | | |
| 136 | South Omaha, Nebr. | 5,313 | 4,368 | 945 | | 1,500 | 146 | | 69 | | | | |
| 137 | Rockford, Ill. | 28,109 | 19,456 | 8,653 | | 1,745 | 321 | | 5 | | | 1,663 | 279 |
| 138 | Chattanooga, Tenn. | 34,324 | 15,648 | 18,676 | | 1,500 | 990 | 5,295 | 4,145 | | | 613 | 94 |
| 139 | Joplin, Mo. | 4,776 | 3,687 | 1,089 | | 1,183 | 142 | 80 | 597 | | | | |
| 140 | Galveston, Tex. | 61,622 | 53,707 | 7,915 | | 5,460 | 720 | 4,736 | 540 | | | | |
| 141 | Fitchburg, Mass. | 25,276 | 20,458 | 4,568 | 250 | 4,659 | 595 | | 267 | | | | |
| 142 | Macon, Ga. | 18,660 | 13,864 | 4,796 | | 4,955 | 200 | 153 | 77 | | | | |
| 143 | Auburn, N. Y. | 21,396 | 12,562 | 8,334 | 500 | 2,648 | 704 | 752 | 346 | | | 387 | 120 |
| 144 | Racine, Wis. | 9,941 | 7,742 | 2,199 | | 500 | 37 | | 1,024 | | | | |
| 145 | Woonsocket, R. I. | 19,602 | 13,733 | 5,103 | 766 | 827 | 1,263 | 88 | 96 | | | 2,031 | 188 |
| 146 | Joliet, Ill. | 28,803 | 25,771 | 3,032 | | 2,310 | 206 | 671 | 448 | | | 2,248 | 159 |
| 147 | Kalamazoo, Mich. | 20,963 | 11,533 | 9,430 | | 1,570 | 320 | 735 | 736 | | | | |
| 148 | Wichita, Kans. | 11,997 | 9,491 | 2,306 | | 2,402 | 341 | 136 | 91 | | | | |
| 149 | Taunton, Mass. | 20,575 | 16,313 | 4,259 | 3 | 3,094 | 911 | | 111 | | | | |
| 150 | Sacramento, Cal. | 54,122 | 37,358 | 16,764 | | 5,703 | 1,040 | 18 | | | | | |
| 151 | Oshkosh, Wis. | 8,123 | 5,975 | 2,148 | | 737 | 63 | | 64 | | | | |
| 152 | Pueblo, Colo. | 24,620 | 17,251 | 7,369 | | 5,520 | 2,289 | 2,136 | 607 | | | | |
| 153 | New Britain, Conn. | 35,429 | 23,083 | 11,645 | 701 | 700 | 142 | | | | | 1,880 | |
| 154 | La Crosse, Wis. | 10,212 | 8,828 | 1,384 | | 900 | 583 | 211 | 67 | | | | |

¹ Payments in error subsequently corrected by refund receipts.

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | |
|---|------------|---------------------|------------|---------------------|------------|---------------------|------------|---------------|---------------------|----------------|--------------------|--------------------------------------|------------|
| III.—Health conservation and sanitation—Continued. | | | | | | | | IV.—Highways. | | | | | |
| Sanitation—Continued. | | | | | | | | Aggregate. | | | | General administration. ² | |
| Sewers and sewage disposal—Continued. | | Street cleaning. | | Refuse disposal. | | Miscellaneous. | | | | | | | |
| Miscellaneous general expenses. | | | | | | | | | | | | | |
| 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. | | Salaries and wages. | All other. |
| | | | | | | | | | | Miscellaneous. | Service transfers. | | |
| \$6,232 | \$763 | \$13,275 | \$166 | \$1,311 | \$4,640 | | | \$39,051 | \$4,768 | \$34,283 | | \$4,768 | \$4,671 |
| 780 | 1,800 | 21,329 | 973 | 5,835 | 536 | | | 52,107 | 17,416 | 34,691 | | | |
| 7,264 | 1,205 | 5,501 | 2,160 | 7,213 | 1,736 | | | 61,034 | 15,046 | 33,876 | \$12,112 | 5,970 | 267 |
| 859 | 2,480 | | 3,649 | | 900 | | | 94,709 | 54,097 | 40,612 | | 5,508 | 2,352 |
| | 934 | 790 | 2,790 | 420 | | | | 37,313 | 22,607 | 12,756 | 1,950 | | |
| 1,160 | 1,260 | 7,192 | 84 | 3,981 | | | | 27,383 | 6,352 | 21,031 | | 1,949 | 24 |
| 4,008 | 2,963 | 19,799 | 448 | 2,855 | 17,048 | | | 46,355 | 8,690 | 37,665 | | 4,120 | 485 |
| 1,013 | 10,446 | | | 15,906 | 4,702 | | | 58,168 | 20,219 | 37,949 | | 4,294 | 996 |
| 5,835 | 2,934 | 9,600 | 540 | 532 | 628 | | | 97,052 | 45,876 | 48,936 | 2,240 | 6,149 | 587 |
| | | | | | | | | 33,109 | 5,543 | 27,566 | | 3,343 | 381 |
| 2,212 | 2,548 | | | | 6,196 | | | 45,674 | 17,884 | 27,790 | | 1,960 | 353 |
| 1,620 | 1,071 | 7,609 | 251 | 8,144 | 2,750 | | | 79,458 | 32,581 | 46,272 | 605 | 4,024 | 688 |
| | 1,177 | 2,400 | 1,000 | | 413 | | | 33,441 | 25,409 | 8,032 | | 1,700 | 125 |
| 3,628 | 2,400 | 7,770 | | 3,528 | | | | 95,163 | 28,703 | 66,460 | | 5,511 | 349 |
| | | 38,342 | | | 39,341 | | | 106,882 | 29,318 | 77,564 | | 1,500 | |
| 577 | 806 | | | | 5,459 | | | 38,928 | 11,424 | 27,504 | | 4,280 | 127 |
| 5,255 | 13,473 | 5,390 | 796 | | 10,478 | | | 84,283 | 20,460 | 59,149 | 4,674 | 3,848 | 252 |
| 10,719 | 22,453 | 10,482 | 3,494 | 303 | 12,097 | \$9,374 | \$1,258 | 166,997 | 72,686 | 89,824 | 4,487 | 14,998 | 2,268 |
| 2,340 | 4,709 | 5,000 | | | 3,060 | | | 51,222 | 23,398 | 27,824 | | 6,347 | 308 |
| 4,371 | 1,839 | 6,416 | | | | | | 81,894 | 23,387 | 58,507 | | | |
| 510 | 120 | 2,530 | 346 | 6,001 | 1,470 | | | 54,273 | 14,338 | 39,935 | | 1,440 | 398 |
| 2,089 | 1,114 | 3,443 | 342 | 754 | 819 | | | 43,812 | 18,207 | 25,605 | | 900 | |
| 6,009 | 6,413 | 3,626 | 4,540 | 13,096 | 14,823 | | | 88,961 | 32,517 | 17,994 | 38,450 | 8,024 | 1,239 |
| 728 | 502 | 2,140 | 4 | | 224 | | | 26,577 | 8,843 | 17,734 | | 3,563 | 312 |
| 4,342 | 4,503 | 11,706 | 327 | | 3,218 | | | 42,131 | 14,707 | 27,424 | | 4,927 | 774 |
| 228 | | 7,130 | 4,039 | 882 | 9,408 | | | 36,137 | 7,603 | 28,534 | | 1,837 | 282 |
| | 56 | 2,424 | 250 | | 44 | | | 17,476 | 12,049 | 5,427 | | 4,402 | 650 |
| 4,031 | 503 | 25,688 | | 13,792 | 6,152 | | | 86,897 | 27,557 | 57,234 | 2,106 | 3,979 | |
| 4,127 | 809 | 9,002 | 339 | 2,670 | 2,808 | | | 87,244 | 28,270 | 49,514 | 9,460 | 3,448 | 437 |
| 600 | 1,566 | 2,756 | 1,361 | 5,400 | 1,592 | | | 33,621 | 11,392 | 22,229 | | 3,103 | 327 |
| 3,043 | 758 | 5,732 | 2,801 | | 4,105 | | | 70,907 | 24,762 | 37,833 | 8,312 | 2,191 | 681 |
| 2,620 | 728 | 4,622 | 410 | | | | | 54,840 | 19,260 | 35,580 | | 2,000 | 246 |
| 7,102 | 3,007 | 3,685 | 1,315 | | | | | 59,547 | 19,514 | 37,892 | 2,141 | 4,948 | 2,931 |
| 764 | 548 | 13,789 | 426 | 5,989 | 1,245 | | | 44,332 | 10,097 | 34,235 | | 3,372 | 239 |
| 6,509 | 6,951 | 2,659 | 1,292 | | 131 | | | 56,549 | 33,959 | 22,590 | | 5,546 | 459 |
| 1,953 | 1,631 | 5,000 | 318 | | 125 | | | 61,832 | 33,256 | 28,576 | | 8,076 | 144 |
| 3,374 | 746 | 8,478 | 18 | 1,367 | 2,476 | | | 63,030 | 27,181 | 35,648 | 201 | 1,919 | 112 |
| 13,404 | 12,129 | 15,340 | 2,975 | 2,893 | 620 | | | 99,737 | 45,511 | 54,226 | | 4,331 | 54 |
| 130 | 1,435 | 4,886 | 78 | | 464 | 222 | 44 | 54,293 | 21,719 | 32,574 | | 1,574 | 121 |
| 4,615 | 3,453 | 4,980 | 720 | | 300 | | | 96,474 | 50,416 | 46,058 | | 1,680 | 21 |
| 15,574 | 12,081 | 3,316 | | 1,613 | 123 | | | 37,739 | 13,928 | 23,811 | | 2,916 | |
| 1,211 | 648 | 4,900 | 39 | 1,001 | 47 | 605 | | 48,781 | 17,246 | 31,535 | | 3,959 | 350 |

² For some cities, costs of supervision and engineering of sewers are included under general administration of highways.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

Comparative summary for 148 cities, grouped

| CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|---------------------------|---|---------------------|----------------|----------------------------------|----------------------|-------------|----------------------------|------------|---------------------|------------------|---|------------------|
| | III.—Health conservation and sanitation. | | | | | | | | | | | |
| | Aggregate. | | | | Health conservation. | | | | | | Sanitation. | |
| | | | | | Health department. | | Quarantine and pesthouses. | | Morgues. | | Sewers and sewage disposal. | |
| | | | | | | | | | | | Supervision and engineering. ² | |
| | Total. | Salaries and wages. | Miscellaneous. | All other. Service transfers. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. |
| Grand total: ¹ | | | | | | | | | | | | |
| 1905..... | \$29,868,767 | \$19,450,202 | \$10,316,132 | \$102,433 | \$2,831,247 | \$847,105 | \$567,013 | \$632,058 | \$13,315 | \$9,977 | \$768,894 | \$121,202 |
| 1904..... | 28,192,378 | 17,719,952 | 10,357,470 | 114,956 | 2,422,211 | 881,984 | 768,837 | 613,533 | 14,934 | 7,096 | 425,688 | 68,952 |
| 1903..... | 25,698,952 | 16,548,387 | 9,150,565 | (⁴) | 2,361,305 | 697,242 | 823,657 | 863,543 | 15,579 | 10,551 | 378,425 | 62,271 |
| 1902 ³ | \$22,977,302 | 13,695,077 | 9,282,225 | (⁵) | \$2,469,709 | \$1,208,805 | 439,783 | 281,327 | (⁶) | (⁶) | (⁷) | (⁷) |
| Group I: | | | | | | | | | | | | |
| 1905..... | 20,902,059 | 13,173,787 | 7,684,822 | 43,450 | 1,876,571 | 616,255 | 360,002 | 394,315 | 13,141 | 9,284 | 480,806 | 96,846 |
| 1904..... | 20,082,290 | 12,174,761 | 7,850,552 | 56,977 | 1,552,008 | 640,526 | 551,245 | 370,180 | 14,727 | 7,084 | 358,612 | 65,707 |
| 1903..... | 17,990,683 | 11,381,787 | 6,608,896 | (⁴) | 1,539,004 | 482,230 | 480,628 | 509,596 | 15,260 | 10,444 | 292,223 | 45,839 |
| 1902 ³ | \$16,024,205 | 9,410,301 | 6,613,904 | (⁵) | \$1,659,583 | \$897,184 | 238,285 | 131,747 | (⁶) | (⁶) | (⁷) | (⁷) |
| Group II: | | | | | | | | | | | | |
| 1905..... | 3,913,183 | 2,693,806 | 1,194,532 | 24,845 | 397,694 | 94,802 | 86,813 | 115,777 | | | 118,234 | 7,267 |
| 1904..... | 3,494,267 | 2,330,380 | 1,136,460 | 27,427 | 377,455 | 94,630 | 70,845 | 87,070 | | | 30,530 | 2,802 |
| 1903..... | 3,391,574 | 2,205,308 | 1,186,266 | (⁴) | 347,366 | 82,786 | 174,293 | 173,661 | | | 34,862 | 7,664 |
| 1902 ³ | \$2,833,891 | 1,748,988 | 1,084,903 | (⁵) | \$334,315 | \$91,688 | 64,771 | 51,989 | (⁶) | (⁶) | (⁷) | (⁷) |
| Group III: | | | | | | | | | | | | |
| 1905..... | 3,281,229 | 2,346,796 | 911,923 | 25,510 | 340,640 | 84,645 | 69,440 | 75,717 | 174 | 693 | 119,954 | 12,952 |
| 1904..... | 2,991,518 | 2,103,571 | 869,707 | 18,240 | 299,119 | 77,457 | 95,157 | 84,096 | 207 | 12 | 21,539 | 388 |
| 1903..... | 2,861,496 | 1,961,502 | 899,994 | (⁴) | 287,411 | 82,957 | 106,583 | 94,756 | 249 | 107 | 37,364 | 8,592 |
| 1902 ³ | \$2,707,195 | 1,629,128 | 1,078,067 | (⁵) | \$291,049 | \$135,508 | 74,370 | 41,959 | (⁶) | (⁶) | (⁷) | (⁷) |
| Group IV: ² | | | | | | | | | | | | |
| 1905..... | 1,772,296 | 1,235,813 | 524,855 | 11,628 | 216,342 | 51,403 | 50,758 | 46,249 | | | 49,900 | 4,137 |
| 1904..... | 1,624,303 | 1,111,240 | 500,751 | 12,312 | 193,629 | 69,371 | 51,590 | 72,187 | | | 15,007 | 55 |
| 1903..... | 1,455,199 | 999,790 | 455,409 | (⁴) | 187,524 | 49,269 | 62,153 | 85,530 | 70 | | 13,976 | 176 |
| 1902 ³ | \$1,412,011 | 906,660 | 505,351 | (⁵) | \$184,762 | \$84,425 | 62,357 | 55,632 | (⁶) | (⁶) | (⁷) | (⁷) |

¹ Payments in error subsequently corrected by refund receipts.² For some cities, costs of supervision and engineering of sewers are included under general administration of highways.³ Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.⁴ Service transfers included under "miscellaneous."

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

according to population in 1905: 1902 to 1905.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | |
|---|-------------|---------------------|-------------|---------------------|-------------|---------------------|------------------|---------------|---------------------|----------------|--------------------|--------------------------------------|------------|
| III.—Health conservation and sanitation—Continued. | | | | | | | | IV.—Highways. | | | | | |
| Sanitation—Continued. | | | | | | | | Aggregate. | | | | General administration. ² | |
| Sewers and sewage disposal—Continued. | | Street cleaning. | | Refuse disposal. | | Miscellaneous. | | Total. | Salaries and wages. | All other. | | Salaries and wages. | All other. |
| Miscellaneous general expenses. | | | | | | | | | | Miscellaneous. | Service transfers. | | |
| Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | | | | | | |
| \$2,354,288 | \$1,491,522 | \$9,881,312 | \$2,996,409 | \$2,981,629 | \$4,158,910 | \$52,504 | \$161,382 | \$36,799,849 | \$14,276,175 | \$22,124,343 | \$399,331 | \$2,235,996 | \$257,157 |
| 2,296,125 | 1,733,947 | 8,967,921 | 4,298,416 | 2,738,713 | 2,862,244 | 85,523 | 6,254 | 36,393,256 | 14,809,771 | 20,945,480 | 638,005 | 2,810,743 | 277,475 |
| 1,869,945 | 1,218,260 | 8,517,534 | 3,547,554 | 2,503,120 | 2,691,478 | 78,822 | 59,666 | 34,233,907 | 13,169,073 | 20,418,014 | 646,820 | 572,325 | 96,919 |
| 2,160,824 | 1,326,140 | 6,628,838 | 3,891,927 | 1,995,923 | 2,574,026 | (^a) | (^a) | 35,051,778 | 11,905,650 | 23,146,128 | (^c) | 513,752 | 169,170 |
| 1,493,524 | 925,092 | 7,054,180 | 2,442,866 | 1,859,748 | 3,089,067 | 35,815 | 154,547 | 20,117,199 | 8,173,656 | 11,893,884 | 49,659 | 883,801 | 119,959 |
| 1,468,421 | 1,190,670 | 6,466,136 | 3,776,516 | 1,697,238 | 1,854,709 | 66,374 | 2,137 | 19,667,459 | 8,215,036 | 11,130,923 | 321,438 | 1,088,570 | 117,453 |
| 1,144,751 | 741,502 | 6,318,322 | 2,960,674 | 1,535,981 | 1,813,942 | 55,618 | 44,669 | 18,333,672 | 7,091,299 | 10,861,347 | 381,026 | 220,223 | 50,478 |
| 1,450,947 | 7780,240 | 4,802,964 | 3,144,254 | 1,258,522 | 1,660,479 | (^a) | (^a) | 19,922,333 | 6,895,108 | 13,027,225 | (^b) | 385,470 | 151,263 |
| 398,643 | 210,709 | 1,225,263 | 276,134 | 464,891 | 513,945 | 2,268 | 743 | 7,287,764 | 2,560,806 | 4,613,622 | 113,336 | 602,599 | 45,574 |
| 413,127 | 206,755 | 1,052,840 | 300,129 | 381,483 | 472,390 | 4,100 | 111 | 7,161,867 | 2,841,035 | 4,214,150 | 106,622 | 831,479 | 58,863 |
| 370,842 | 194,557 | 926,537 | 318,954 | 350,921 | 407,705 | 487 | 939 | 6,919,766 | 2,743,965 | 4,081,345 | 94,456 | 155,484 | 13,832 |
| 356,624 | 174,884 | 708,590 | 360,483 | 284,688 | 405,859 | (^a) | (^a) | 6,534,336 | 2,333,331 | 4,201,005 | (^b) | 85,411 | 10,210 |
| 276,350 | 211,256 | 1,103,290 | 209,637 | 432,888 | 334,885 | 4,055 | 4,648 | 5,427,504 | 2,090,498 | 3,257,263 | 79,743 | 493,012 | 54,929 |
| 254,617 | 204,990 | 983,702 | 171,121 | 445,424 | 348,721 | 3,806 | 1,162 | 5,711,039 | 2,271,350 | 3,399,286 | 40,403 | 577,486 | 71,096 |
| 227,766 | 192,897 | 876,830 | 209,792 | 421,195 | 305,326 | 4,104 | 5,567 | 5,271,377 | 1,939,469 | 3,290,972 | 40,936 | 126,811 | 24,501 |
| 210,502 | 263,935 | 736,085 | 296,518 | 317,122 | 340,147 | (^a) | (^a) | 5,122,593 | 1,493,922 | 3,628,671 | (^b) | 18,874 | 3,014 |
| 185,766 | 144,465 | 498,579 | 67,772 | 224,102 | 221,013 | 10,366 | 1,444 | 3,967,382 | 1,451,215 | 2,359,574 | 156,593 | 256,584 | 36,695 |
| 159,960 | 131,532 | 465,243 | 50,650 | 214,568 | 186,424 | 11,243 | 2,844 | 3,852,891 | 1,482,228 | 2,201,121 | 169,542 | 313,208 | 30,063 |
| 126,586 | 89,304 | 395,845 | 58,134 | 195,023 | 164,505 | 18,613 | 8,491 | 3,709,092 | 1,394,340 | 2,184,350 | 130,402 | 69,807 | 8,108 |
| 142,751 | 107,081 | 381,199 | 90,672 | 135,591 | 167,541 | (^a) | (^a) | 3,472,516 | 1,183,289 | 2,289,227 | (^b) | 23,997 | 4,683 |

^a Service transfers not included in the classification by departments, offices, and accounts.^b Expenses for morgues included with those for health department.^c Expenses for supervision and engineering included with miscellaneous general expenses for sewers.^d Not reported separately.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|--------------|------------------|---|-------------|------------------------|-------------|------------------------|---------------|------------------------|---------------|-----------------------------|---------------|------------------------|-------------|
| | | IV.—Highways—Continued. | | | | | | | | | | | |
| | | General street ex- penses. | | Street paving. | | Street curbing. | | Sidewalks. | | Bridges other than toll. | | Snow removal. | |
| | | 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..... | \$6,093,012 | \$3,441,914 | \$1,601,580 | \$1,900,801 | \$25,856 | \$34,841 | \$350,498 | \$282,083 | \$1,443,538 | \$940,551 | \$990,340 | \$1,910,193 |
| | Group I..... | 3,510,435 | 1,814,315 | 1,060,756 | 1,118,434 | ..... | 3,973 | 129,891 | 111,160 | 1,127,833 | 628,275 | 677,740 | 1,872,910 |
| | Group II..... | 946,832 | 577,544 | 221,954 | 443,056 | 8,677 | 7,832 | 79,941 | 41,800 | 140,325 | 119,853 | 114,153 | 30,141 |
| | Group III..... | 815,475 | 531,672 | 198,721 | 197,927 | 12,695 | 16,341 | 62,468 | 67,259 | 114,251 | 115,685 | 126,062 | 3,231 |
| | Group IV..... | 820,270 | 518,383 | 120,149 | 141,384 | 4,484 | 6,695 | 78,198 | 61,864 | 61,129 | 76,738 | 72,385 | 3,911 |

GROUP 1.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|---------------------|-------------|-----------|----------|----------|-------|---------|----------|----------|-----------|----------|-----------|-------------|
| 1 | New York, N. Y. | \$2,424,153 | \$774,861 | ..... | ..... | ..... | ..... | ..... | ..... | \$405,391 | \$89,460 | \$385,625 | \$1,841,094 |
| 2 | Chicago, Ill. | 64,534 | 14,455 | \$89,112 | \$91,144 | ..... | ..... | \$18,774 | \$11,268 | 268,377 | 118,276 | 51,489 | 581 |
| 3 | Philadelphia, Pa. | 134,784 | 473,217 | 20,852 | 16,223 | ..... | ..... | ..... | 668 | 53,818 | 194,846 | ..... | 26,603 |
| 4 | St. Louis, Mo. | 417,742 | 149,274 | ..... | ..... | ..... | ..... | ..... | 328 | ..... | ..... | ..... | ..... |
| 5 | Boston, Mass. | 15,681 | 10,469 | 288,191 | 176,015 | ..... | ..... | 62,644 | 20,455 | 142,982 | 63,491 | 196,183 | 1,015 |
| 6 | Baltimore, Md. | 124,845 | 46,014 | 13,803 | 86,690 | ..... | \$3,973 | ..... | ..... | 9,452 | 11,473 | ..... | ..... |
| 7 | Cleveland, Ohio. | 87,352 | 19,626 | 123,900 | 26,082 | ..... | ..... | 12,350 | 1,441 | 96,933 | 34,705 | 11,566 | 304 |
| 8 | Buffalo, N. Y. | 13,881 | 86,552 | 37,396 | 142,222 | ..... | ..... | 1,491 | 8,390 | 2,487 | 10,650 | 12,161 | 3,114 |
| 9 | San Francisco, Cal. | 69,285 | 24,278 | 51,500 | 60,746 | ..... | ..... | ..... | ..... | 8,725 | 6,935 | ..... | ..... |
| 10 | Pittsburg, Pa. | ..... | 3,093 | 59,221 | 64,991 | ..... | ..... | ..... | 16,787 | 14,961 | 35,363 | ..... | ..... |
| 11 | Cincinnati, Ohio. | 7,245 | 5,902 | 65,264 | 88,307 | ..... | ..... | 518 | 927 | 22,448 | 13,429 | ..... | ..... |
| 12 | Detroit, Mich. | 24,388 | 84,360 | 139,858 | 86,231 | ..... | ..... | 17,406 | 37,473 | 7,123 | 7,517 | 2,123 | 34 |
| 13 | Milwaukee, Wis. | 46,355 | 45,035 | 7,490 | 5,284 | ..... | ..... | 9,762 | 2,251 | 64,469 | 13,282 | 15,835 | ..... |
| 14 | New Orleans, La. | 22,070 | 35,278 | 6,744 | 82,088 | ..... | ..... | ..... | 504 | 17,032 | 15,236 | ..... | ..... |
| 15 | Washington, D. C. | 58,120 | 41,901 | 157,425 | 192,411 | ..... | ..... | 6,946 | 10,668 | 13,635 | 13,612 | 2,758 | 165 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|--------------------|----------|----------|----------|----------|---------|---------|---------|---------|--------|--------|----------|--------|
| 16 | Newark, N. J. | ..... | ..... | \$18,766 | \$26,626 | ..... | ..... | \$3,976 | \$2,571 | \$381 | \$979 | \$15,353 | ..... |
| 17 | Minneapolis, Minn. | \$93,479 | \$15,249 | 4,530 | 13,514 | \$1,631 | \$3,338 | 16,447 | 6,682 | 10,496 | 12,401 | 9,753 | \$289 |
| 18 | Jersey City, N. J. | 33,098 | 51,947 | ..... | ..... | ..... | ..... | ..... | 893 | ..... | ..... | 1,236 | 5,833 |
| 19 | Louisville, Ky. | 15,169 | 9,475 | 54,496 | 43,543 | ..... | ..... | ..... | ..... | 1,150 | 2,241 | ..... | ..... |
| 20 | Indianapolis, Ind. | 19,957 | 7,083 | 11,957 | 39,012 | ..... | ..... | ..... | ..... | 14,193 | 34,279 | ..... | ..... |
| 21 | Providence, R. I. | 92,299 | 75,658 | 12,131 | 17,628 | 6,324 | 2,748 | 4,726 | 471 | 8,322 | 8,720 | 18,780 | ..... |
| 22 | St. Paul, Minn. | 53,358 | 11,676 | 215 | 14,071 | ..... | ..... | 27,668 | 9,816 | 10,915 | 15,960 | 10,809 | ..... |
| 23 | Rochester, N. Y. | 6,117 | 5,616 | 1,943 | 22,397 | ..... | ..... | 4,064 | 554 | 23,285 | 3,102 | 27,056 | 10,621 |
| 24 | Kansas City, Mo. | 27,040 | 34,268 | ..... | 88,776 | ..... | 104 | ..... | 2,272 | ..... | ..... | ..... | ..... |
| 25 | Toledo, Ohio. | 50,198 | 16,449 | ..... | ..... | ..... | ..... | ..... | ..... | 19,335 | 7,671 | ..... | ..... |
| 26 | Denver, Colo. | 69,388 | 23,002 | 5,947 | 57,621 | ..... | ..... | 1,200 | ..... | ..... | 540 | ..... | ..... |
| 27 | Allegheny, Pa. | 20,943 | 20,068 | 6,991 | 10,867 | ..... | ..... | 9,928 | 11,379 | 2,876 | 3,396 | 750 | ..... |
| 28 | Columbus, Ohio. | 12,775 | 5,108 | 287 | 5,255 | ..... | ..... | ..... | 337 | ..... | ..... | ..... | ..... |
| 29 | Worcester, Mass. | 33,003 | 20,043 | 7,000 | 4,885 | ..... | ..... | 5,000 | 2,528 | 900 | 147 | 15,288 | 13,298 |
| 30 | Los Angeles, Cal. | 236,992 | 74,383 | 5,791 | 10,983 | ..... | ..... | ..... | 122 | 1,352 | 2,947 | ..... | ..... |
| 31 | Memphis, Tenn. | 16,013 | 11,396 | 11,632 | 8,963 | ..... | ..... | ..... | ..... | 12,770 | 8,208 | ..... | ..... |
| 32 | Omaha, Nebr. | 41,616 | 15,671 | 17,279 | 7,481 | ..... | ..... | 11 | 72 | 229 | 205 | ..... | ..... |
| 33 | New Haven, Conn. | 591 | 7,545 | 26,750 | 11,517 | 14 | 198 | 912 | 115 | 7,375 | 5,275 | ..... | ..... |
| 34 | Syracuse, N. Y. | 13,990 | 12,146 | 7,226 | 6,280 | ..... | ..... | 3,828 | 669 | 25,304 | 4,590 | ..... | ..... |
| 35 | Scranton, Pa. | 21,748 | ..... | 400 | 21,186 | ..... | ..... | ..... | ..... | ..... | 4,135 | ..... | ..... |
| 36 | St. Joseph, Mo. | 13,486 | 2,483 | 8,933 | 9,338 | ..... | ..... | ..... | ..... | 314 | ..... | 228 | ..... |
| 37 | Paterson, N. J. | 8,433 | 5,210 | 7,180 | 4,963 | ..... | ..... | 536 | 212 | ..... | ..... | ..... | ..... |
| 38 | Fall River, Mass. | 14,744 | 31,493 | 367 | 294 | 708 | 1,444 | ..... | 112 | 331 | 801 | 10,310 | 100 |
| 39 | Portland, Oreg. | 22,892 | 49,293 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 494 | ..... | ..... |
| 40 | Atlanta, Ga. | 29,503 | 66,342 | 12,133 | 11,856 | ..... | ..... | 1,645 | 2,995 | 797 | 6,462 | ..... | ..... |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----|---------------------|----------|----------|----------|--------|-------|-------|---------|-------|---------|---------|----------|-------|
| 41 | Seattle, Wash. | \$18,244 | \$38,284 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | \$1,120 | ..... | ..... |
| 42 | Dayton, Ohio | 9,150 | 10,975 | ..... | \$13 | ..... | ..... | ..... | \$90 | \$6,433 | 5,836 | ..... | ..... |
| 43 | Albany, N. Y. | 26,846 | 6,687 | ..... | ..... | ..... | ..... | ..... | ..... | 4,354 | 113 | ..... | ..... |
| 44 | Grand Rapids, Mich. | 49,351 | 17,546 | ..... | ..... | ..... | ..... | \$5,188 | 5,508 | 1,706 | 3,037 | ..... | ..... |
| 45 | Cambridge, Mass. | 4,483 | ..... | \$45,413 | 24,583 | ..... | ..... | 1,208 | 276 | 13,351 | 10,145 | \$15,669 | \$829 |
| 46 | Lowell, Mass. | 60,594 | 40,242 | ..... | ..... | ..... | ..... | ..... | 3,999 | ..... | ..... | 33,354 | ..... |
| 47 | Hartford, Conn. | 12,009 | 2,494 | 6,917 | 5,834 | \$87 | 73 | 1,984 | 4,151 | 5,702 | 5,250 | 6,211 | ..... |
| 48 | Reading, Pa. | 11,678 | 18,715 | 75 | 23,499 | ..... | 59 | ..... | ..... | ..... | 434 | ..... | ..... |
| 49 | Richmond, Va. | 33,929 | 28,908 | 4,821 | 1,846 | ..... | ..... | 4,701 | 2,137 | ..... | 500 | ..... | ..... |
| 50 | Nashville, Tenn. | 2,764 | 3,117 | 24,192 | 14,971 | ..... | ..... | ..... | ..... | 4,216 | 2,524 | ..... | ..... |
| 51 | Trenton, N. J. | 10,727 | 13,878 | ..... | ..... | ..... | ..... | ..... | 4,984 | ..... | ..... | ..... | ..... |
| 52 | Wilmington, Del. | 11,568 | 5,326 | ..... | ..... | ..... | ..... | 461 | 208 | ..... | ..... | ..... | 143 |
| 53 | Camden, N. J. | 9,081 | 9,540 | ..... | ..... | ..... | ..... | ..... | 9 | ..... | ..... | ..... | ..... |
| 54 | Bridgeport, Conn. | 5,086 | 7,346 | 25,588 | 14,662 | ..... | ..... | 149 | 1,648 | 4,465 | 1,669 | 261 | ..... |
| 55 | Lynn, Mass. | 27,306 | 10,887 | | 55 | | 945 | 7,539 | 2,597 | | | 1,435 | 4 |

1 Payments in error subsequently corrected by refund receipts.

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and the number assigned to each, see page 94.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----------|---------|--------|---------|---------|---------|---------|-------|---------|---------|-------|---------|-------|--|
| | \$6,991 | | | | \$6,425 | \$3,010 | | \$3,350 | \$65 | | | | |
| | 57,016 | | \$3,794 | \$2,964 | 69,763 | 9,544 | | 49,823 | 10,396 | | | | |
| | 78,185 | | | | 41,051 | 3,020 | \$519 | 24,418 | 13,094 | | | | |
| \$10,867 | 13,305 | \$683 | 1,084 | 16,719 | 23,311 | 6,910 | | 3,970 | 12,431 | | \$3,020 | \$594 | |
| 1,000 | 77,578 | 26,455 | 1,545 | | 79,721 | 17,770 | 9,800 | 4,470 | 47,118 | \$563 | 2,942 | 308 | |
| | | | | | | | | | | | | | |
| 1,004 | 100,034 | 10,749 | 5,342 | | 147,822 | 30,685 | 6,132 | 5,735 | 103,803 | 1,467 | | | |
| 35 | 58,051 | | 25,150 | 25 | 105,404 | 14,304 | 46 | 18,542 | 71,676 | 836 | 3,650 | 1,423 | |
| | 78,530 | | 600 | | | | | | | | | | |
| 5,489 | 34,985 | | | 350 | | | | | | | | | |
| 16,799 | 23,834 | 7,583 | 6,109 | | 51,717 | 15,540 | | 7,609 | 27,308 | 1,260 | | | |
| | | | | | 26,542 | 9,838 | | | 16,704 | | | | |
| | | | | | | | | | | | | | |
| | 61,804 | | | | 24,112 | 3,000 | 1,530 | | 19,582 | | | | |
| | 40,748 | | 462 | | 1,584 | | | | 1,584 | | | | |
| | 89,581 | | | | 9,605 | 1,500 | | 5,000 | 3,105 | | | | |
| | 58,426 | 1,552 | 14,653 | | 68,075 | 8,892 | 1,701 | 7,508 | 49,974 | | 3,000 | 234 | |
| 100 | 52,303 | 18,367 | 103 | 396 | 88,711 | 6,432 | 6,147 | 1,007 | 75,125 | | 2,100 | 351 | |

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|--------------|-----------------------|---|------------|---------------------|------------|---------------------|------------|---------------------|------------|--------------------------|------------|---------------------|------------|
| | | IV—Highways—Continued. | | | | | | | | | | | |
| | | General street expenses. | | Street paving. | | Street curbing. | | Sidewalks. | | Bridges other than toll. | | Snow removal. | |
| | | 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. |
| 56 | Troy, N. Y. | | | | \$16,386 | | | | | | | | |
| 57 | Des Moines, Iowa. | \$4,748 | \$592 | \$6,607 | 888 | | | \$4,528 | \$3,560 | \$6,103 | \$5,658 | | |
| 58 | New Bedford, Mass. | 25,562 | 17,203 | 2,000 | 1,188 | \$300 | \$204 | 2,500 | 332 | 3,908 | 811 | \$10,000 | \$1,089 |
| 59 | Springfield, Mass. | 6,023 | 9,692 | 22,638 | 10,341 | 3,804 | 5,085 | 9,933 | 5,293 | 1,324 | 1,130 | 12,683 | 116 |
| 60 | Oakland, Cal. | 8,809 | 18,128 | | | 4,567 | 5,216 | | | | | | |
| 61 | Lawrence, Mass. | 42,616 | 15,299 | 625 | 825 | 3,835 | 2,003 | | 936 | 6,909 | 8,580 | 2,723 | 630 |
| 62 | Somerville, Mass. | 32,141 | 24,523 | | | | | 2,157 | 882 | | 218 | 7,884 | |
| 63 | Kansas City, Kans. | 16,949 | 9,894 | | | | | | | | 3,086 | | |
| 64 | Savannah, Ga. | 25,908 | 6,302 | 2,761 | 11,567 | | | 2,700 | 2,777 | | 249 | | |
| 65 | Hoboken, N. J. | | | 941 | 1,185 | | | | | | | 390 | |
| 66 | Peoria, Ill. | 14,707 | 2,578 | 3,092 | 4,693 | | | 413 | | 6,054 | 9,096 | | |
| 67 | Duluth, Minn. | 33,585 | 15,960 | | 201 | | 1,405 | 4,579 | 3,739 | | 6,411 | 7,222 | 7 |
| 68 | Utica, N. Y. | 3,970 | 8,527 | 1,037 | 9,131 | | 43 | 174 | 456 | 12,975 | 9,055 | 1,813 | 203 |
| 69 | Manchester, N. H. | 29,400 | 5,198 | 4,734 | 651 | | | | 669 | 3,123 | 611 | 9,326 | 210 |
| 70 | Evansville, Ind. | 8,251 | 12,917 | | | | | | | 166 | 95 | | |
| 71 | Yonkers, N. Y. | 12,447 | 12,696 | | | | | | | 177 | 572 | | |
| 72 | San Antonio, Tex. | 34,101 | 5,494 | | | | | 2 | | 1,861 | 4,473 | | |
| 73 | Elizabeth, N. J. | 19,509 | 3,220 | | | | | 825 | 434 | | | | |
| 74 | Waterbury, Conn. | 6,720 | 2,174 | 18,006 | 5,136 | | | 181 | 5,817 | 1,878 | 4,210 | 2,211 | |
| 75 | Salt Lake City, Utah. | 48,869 | 27,025 | | | | | | | | | | |
| 76 | Erie, Pa. | 7,609 | 800 | 100 | 15,727 | | | 877 | | | 2,058 | 752 | |
| 77 | Wilkesbarre, Pa. | 12,207 | 3,039 | | 11,838 | | | | 27 | | 1,406 | | |
| 78 | Schenectady, N. Y. | | 8,921 | | 1,600 | | | | | 1,104 | 44 | | |
| 79 | Norfolk, Va. | 4,088 | 4,674 | 1,232 | 2,320 | 102 | 401 | 3,030 | 6,355 | 2,314 | 2,709 | | |
| 80 | Houston, Tex. | | 9,504 | 20,285 | 1,938 | | | | | 20,527 | 10,575 | | |
| 81 | Charleston, S. C. | 3,933 | 5,675 | 3,000 | 3,516 | | | 600 | 687 | | | | |
| 82 | Harrisburg, Pa. | 7,845 | 6,425 | | 4,950 | | | | 102 | | 2,236 | 1,000 | |
| 83 | Portland, Me. | 14,787 | 9,267 | 2,986 | 3,241 | | | 9,200 | 9,017 | 2,646 | 1,343 | 13,128 | |
| 84 | Dallas, Tex. | 33,233 | 33,796 | | | | | | | 595 | 7,890 | | |
| 85 | Tacoma, Wash. | 39,859 | 29,527 | | | | | | | 2,360 | 1,028 | | |
| 86 | Terre Haute, Ind. | 12,142 | 4,310 | 1,447 | 1,030 | | | | | | | | |
| 87 | Youngstown, Ohio. | 12,650 | 4,457 | 224 | 4,112 | | | | 478 | | 1,513 | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|----------------------|---------|---------|---------|---------|---------|---------|---------|---------|-------|---------|---------|-------|
| 88 | Fort Wayne, Ind. | \$6,423 | \$2,076 | | \$2,048 | | | | | \$199 | \$1,214 | \$1,986 | |
| 89 | Holyoke, Mass. | 2,343 | 6,313 | \$2,975 | 4,512 | \$1,089 | \$1,057 | \$4,092 | \$3,890 | 3,843 | 2,638 | 5,800 | \$591 |
| 90 | Akron, Ohio. | 661 | | 14,152 | 2,816 | | | 879 | 661 | 3,187 | 1,808 | | |
| 91 | Brockton, Mass. | 10,672 | 6,588 | 2,178 | 945 | 121 | 39 | 2,785 | 907 | | | 5,094 | 517 |
| 92 | Saginaw, Mich. | 8,186 | 14,867 | 1,977 | 2,063 | | | 6,354 | 9,713 | 9,680 | 1,563 | 70 | 183 |
| 93 | Lincoln, Nebr. | 3,649 | 4,101 | 2,022 | 1,067 | | | | | | | | |
| 94 | Lancaster, Pa. | 12,149 | 17,531 | | | | | | | | 119 | | |
| 95 | Covington, Ky. | 2,010 | 334 | 5,445 | 8,152 | | | | 105 | | 24 | 203 | |
| 96 | Albena, Pa. | 6,270 | 5,360 | | 960 | | | | | | 500 | 230 | |
| 97 | Spokane, Wash. | 13,594 | 5,507 | 3,577 | | | | 3,702 | 3,080 | 3,817 | 4,709 | | |
| 98 | Birmingham, Ala. | 14,107 | 14,501 | | | | | | | | | | |
| 99 | Pawtucket, R. I. | 25,540 | 13,338 | | | | | | | 604 | 569 | 5,385 | |
| 100 | South Bend, Ind. | 16,498 | 4,892 | | | | | | | | 650 | | |
| 101 | Binghamton, N. Y. | 12,356 | 6,097 | | 26,597 | | | 534 | | | 1,550 | 2,500 | |
| 102 | Augusta, Ga. | 19,794 | 29,469 | | 135 | | | | 169 | 3,000 | 5,843 | | |
| 103 | Bayonne, N. J. | 12,559 | 4,482 | | | | | | | | | | |
| 104 | Mobile, Ala. | 12,362 | 11,063 | 8,691 | 3,299 | | | | | | | | |
| 105 | Johnstown, Pa. | 22,332 | 4,535 | | 1,050 | | | | | 321 | 396 | 1,301 | |
| 106 | McKeesport, Pa. | 28,212 | 7,726 | | | | | | | 181 | 11 | | |
| 107 | Dubuque, Iowa. | 13,265 | 8,424 | | | | | 1,610 | 1,190 | | 15 | 293 | |
| 108 | Butte, Mont. | 24,831 | 9,617 | | | | | 4,906 | | | | 1,840 | |
| 109 | Springfield, Ohio. | 8,686 | 7,307 | 355 | 544 | | | | | 148 | 250 | | |
| 110 | Wheeling, W. Va. | 11,007 | 3,470 | | | 375 | 504 | 530 | 244 | 940 | 300 | | |
| 111 | Sioux City, Iowa. | 12,016 | 3,437 | 5,849 | 1,513 | | | 1,121 | 615 | 5,721 | 10,154 | | |
| 112 | Bay City, Mich. | 6,509 | 3,325 | 484 | 190 | | | 3,142 | 2,134 | | | | |
| 113 | Allentown, Pa. | | 3,032 | | 3,590 | | | | 148 | | | | |
| 114 | Davenport, Iowa. | 4,105 | 1,915 | 3,822 | 1,268 | | | 476 | | | | | |
| 115 | Montgomery, Ala. | 7,239 | 22,908 | 1,837 | 1,018 | | | | 274 | 3,134 | 1,067 | 553 | |
| 116 | East St. Louis, Ill. | 51,091 | 13,502 | | | | | 3,006 | 3,436 | | 1,256 | | |
| 117 | Little Rock, Ark. | 7,846 | 4,191 | 912 | 2,137 | | | | | 770 | 550 | 356 | |
| 118 | Quincy, Ill. | 1,563 | 635 | 2,840 | 795 | | | | | | | | |
| 119 | York, Pa. | 4,570 | 17,206 | | | | | | | | | | |
| 120 | Springfield, Ill. | 8,491 | 2,719 | 6,228 | 1,085 | | | 1,206 | 173 | | | | |
| 121 | Malden, Mass. | 31,217 | 12,710 | | | | | 1,725 | 3,936 | 283 | | | |
| 122 | Canton, Ohio. | | | 2,200 | 3,920 | | | | 86 | | | | |

1 Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | City number. |
|---|------------|---------------------|------------|---------------------|------------|-------------------------------|---------------------|-------------------------------------|---|-----------------|--------------------|-------------------------|------------|--------------|
| IV.—Highways—Continued. | | | | | | V.—Charities and corrections. | | | | | | | | |
| Street lighting. | | Street sprinkling. | | Miscellaneous. | | Aggregate. | | | | | | General administration. | | |
| Salaries and wages. | All other. | Salaries and wages. | All other. | Salaries and wages. | All other. | Total. | Salaries and wages. | Pay-ments to other civil divisions. | Payments to private associations and individuals. | All other. | | Salaries and wages. | All other. | |
| | | | | | | | | | | Miscella-neous. | Service transfers. | | | |
| \$1,406 | \$59,079 | \$5,118 | | | | \$111,796 | \$9,200 | \$33,037 | \$57,100 | \$12,459 | | \$3,700 | | 56 |
| | 61,075 | | \$892 | | \$52 | 741 | | | 741 | | | | | 57 |
| 2,597 | 76,086 | 2,407 | 33,680 | | | 108,618 | 17,666 | 5,118 | 1,354 | 84,480 | | 3,740 | \$779 | 58 |
| | 63,062 | 24,983 | 35,881 | | | 61,955 | 12,610 | 2,246 | 4,538 | 42,113 | \$448 | 3,845 | 994 | 59 |
| | | | | | | 5,009 | 2,424 | | 1,800 | 785 | | | | 60 |
| | 49,380 | 9,357 | | | | 82,391 | 10,796 | 5,797 | 3,956 | 61,486 | 356 | 2,800 | 1,009 | 61 |
| | 65,960 | 19,768 | 1,855 | \$266 | | 71,305 | 6,906 | 3,792 | 6,679 | 53,639 | 289 | 4,100 | 198 | 62 |
| | 41,414 | | | | 1,000 | 4,207 | 1,385 | | 300 | 2,522 | | | | 63 |
| | 37,233 | 900 | 109 | | | 26,797 | 6,205 | | 16,523 | 4,069 | | | | 64 |
| | 26,696 | | | | | 20,471 | 3,400 | | 10,995 | 6,076 | | 1,400 | 100 | 65 |
| | 46,598 | | | | 2,000 | 13,764 | 5,480 | | | 8,284 | | | | 66 |
| | 27,128 | 11,464 | 182 | 1,838 | 9,186 | 3,831 | 983 | 1,607 | | 1,241 | | | | 67 |
| | 59,587 | | | | 142 | 37,530 | 9,061 | 353 | 1,024 | 27,092 | | 3,895 | 146 | 68 |
| 14 | 53,834 | 5,973 | 614 | | | 20,806 | 2,418 | 1,398 | 3,169 | 13,735 | 86 | | | 69 |
| | 28,000 | | 5,623 | | | 4,619 | | | 3,000 | 1,619 | | | | 70 |
| | 80,013 | 10,317 | 1,229 | | | 37,002 | 1,500 | 8,897 | 19,039 | 7,566 | | 1,500 | 130 | 71 |
| | 29,317 | 5,722 | 3,576 | | | 11,997 | 3,821 | | | 8,176 | | | | 72 |
| | 37,253 | | | | | 28,170 | 1,640 | 752 | 12,000 | 13,778 | | 800 | 61 | 73 |
| 123 | 31,657 | | | | | 41,330 | 4,827 | | 4,674 | 31,829 | | 1,000 | | 74 |
| | 36,873 | 25,661 | 2,522 | | | 546 | | | 446 | 100 | | | | 75 |
| | 43,352 | | | | 2,654 | | | | | | | | | 76 |
| | 38,786 | | | | | 23,682 | 700 | | 4,000 | 8,044 | | | | 77 |
| | 44,367 | | | | | 29,124 | 7,740 | 10,938 | 3,630 | 17,754 | | | | 78 |
| | 24,921 | | | | | | | | | | | | | 79 |
| | 41,653 | 1,890 | | | 2,650 | 10,378 | 5,400 | | | 4,978 | | | | 80 |
| | 28,833 | | | | | 86,931 | 30,036 | | 1,000 | 55,895 | | | | 81 |
| | 21,469 | | | | | 500 | | | 500 | | | | | 82 |
| 3,113 | 45,735 | | | 600 | 498 | 67,670 | 13,401 | 907 | 822 | 51,705 | 835 | 1,225 | 114 | 83 |
| | 38,657 | 13,160 | 7,920 | | | 23,397 | 7,920 | | 622 | 14,055 | 800 | | | 84 |
| | 32,473 | | | | 1,090 | 843 | 745 | | | 98 | | | | 85 |
| | 30,113 | | | | | 1,945 | | | 1,800 | 145 | | | | 86 |
| | 33,580 | | | | | 12,047 | | 826 | 11,221 | | | | | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | |
|---------|----------|---------|---------|-------|-------|----------|----------|--------|---------|----------|-------|---------|-------|-----|
| | \$25,274 | | | | | \$60,042 | \$10,508 | \$786 | \$6,024 | \$42,418 | \$306 | \$2,300 | \$561 | 88 |
| | 43,684 | \$5,995 | \$7,446 | | | 20,875 | 1,465 | 330 | 14,977 | 4,073 | | | | 89 |
| | 50,228 | 115 | 5,288 | | | 61,528 | 6,422 | 1,602 | 2,757 | 48,984 | 1,763 | 2,849 | 567 | 90 |
| | 33,791 | 6,377 | 3,906 | | | 16,273 | 2,263 | | 2,046 | 11,964 | | 1,080 | | 91 |
| | 20,368 | 126 | | | \$60 | | | | | | | | | 92 |
| \$4,416 | 13,467 | | | | | 536 | | | 311 | 225 | | | | 93 |
| | 46,243 | | | | | 1,498 | | 26 | 150 | 1,322 | | | | 94 |
| | 27,500 | | 357 | | | 3,006 | 2,310 | | 150 | 546 | | | | 95 |
| | 18,276 | | | | | | | | | | | | | 96 |
| | 18,870 | 9,661 | | 2,519 | \$805 | 3,458 | 826 | | 2,550 | 82 | | | | 97 |
| | 21,519 | 985 | 905 | | | 15,959 | 2,213 | | 4,630 | 9,116 | | | | 98 |
| 3,629 | 37,150 | | 11,089 | | | 21,353 | 3,197 | 167 | 767 | 17,222 | | 1,300 | | 99 |
| | 31,493 | | | | | 55,153 | 6,716 | 18,914 | | 29,523 | | 1,600 | 1,036 | 100 |
| | 39,606 | | | | | 42,632 | 10,879 | 4,851 | 2,610 | 24,292 | | | | 101 |
| | 24,996 | 1,131 | 1,576 | | | | | | | | | | | 102 |
| | 33,056 | | 2,990 | | | 7,575 | 567 | | 5,438 | 1,570 | | 567 | | 103 |
| | 22,845 | | | 1,200 | | 12,055 | | | 8,181 | 3,669 | 205 | | | 104 |
| | 15,969 | | | | | 5,768 | 1,702 | | | 4,066 | | | | 105 |
| | 26,091 | | | | | | | | | | | | | 106 |
| | 24,864 | 4,544 | 2,576 | 220 | 40 | | | | | | | | | 107 |
| | 29,760 | 10,646 | 3,923 | | | 8,009 | 5,200 | | | 2,809 | | | | 108 |
| | 43,394 | | 210 | | | 27,534 | 9,377 | | 3,600 | 14,557 | | | | 109 |
| 14,977 | 14,997 | | | | | 5,147 | 3,380 | | | 1,767 | | | | 110 |
| | 19,963 | | 108 | | | 150 | | | 150 | | | | | 111 |
| | 20,352 | 414 | | | | 599 | | | 410 | 189 | | | | 112 |
| | 22,842 | | | | | | | | | | | | | 113 |
| | 29,934 | 5,326 | 233 | | | | | | | | | | | 114 |
| | 20,539 | | | | | 3,043 | | | 2,026 | 1,017 | | | | 115 |
| | 22,069 | | 334 | | 721 | | | | | | | | | 116 |
| 5,689 | 5,585 | 1,682 | 17 | 200 | 68 | 13,781 | 3,713 | | 750 | 9,318 | | | | 117 |
| | 19,513 | | 64 | | | 5,961 | 2,405 | | | 3,556 | | | | 118 |
| | 19,974 | | | | | 1,120 | | | 980 | 140 | | | | 119 |
| | 32,976 | | | | | 4,381 | 4,007 | | | 374 | | | | 120 |
| | 30,704 | 6,499 | 3,239 | | | 32,971 | 2,980 | 3,640 | 2,551 | 23,703 | 97 | 1,200 | 574 | 121 |
| | 23,179 | | | | | 1,468 | | | 1,468 | | | | | 122 |

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|--------------|----------------------|---|------------|------------------------|------------|------------------------|------------|------------------------|------------|-----------------------------|------------|------------------------|------------|
| | | IV.—Highways—Continued. | | | | | | | | | | | |
| | | General street ex- penses. | | Street paving. | | Street curbing. | | Sidewalks. | | Bridges other than toll. | | Snow removal. | |
| | | 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. |
| 123 | Passaic, N. J. | \$15,924 | \$3,487 | | | | | | | | | | |
| 124 | Haverhill, Mass. | 10,272 | 9,131 | \$185 | | \$206 | | \$738 | \$294 | \$1,036 | \$1,957 | \$4,099 | |
| 125 | Topeka, Kans. | 15,260 | 1,037 | 1,262 | \$197 | | | | 201 | | 254 | | |
| 126 | Salem, Mass. | 11,198 | 14,324 | | | 520 | \$1,576 | 1,464 | 1,419 | 749 | 1,463 | 8,005 | |
| 127 | Atlantic City, N. J. | 3,617 | 25,800 | | | | | 9,765 | 11,094 | | | 3,139 | |
| 128 | Chester, Pa. | 5,909 | 1,477 | 834 | 1,323 | | | 401 | 718 | | | | |
| 129 | Chelsea, Mass. | 9,529 | 18,901 | 102 | 854 | | | 361 | 135 | | 844 | 4,369 | |
| 130 | Newton, Mass. | 45,012 | 17,505 | | | 174 | 263 | 4,096 | 2,593 | | | 8,324 | \$683 |
| 131 | Superior, Wis. | 2,517 | 8,658 | 2,034 | | | | 8,000 | 1,670 | | | 2,500 | |
| 132 | Elmira, N. Y. | 18,061 | 11,265 | 2,841 | 1,553 | | | | | 1,192 | 3,638 | 534 | |
| | | | | | | | | | | 1,951 | 6,968 | | |
| 133 | Knoxville, Tenn. | 3,138 | 1,983 | 9,760 | 7,468 | | | | | | | | |
| 134 | Newcastle, Pa. | 15,175 | 5,582 | | | | | 2,132 | 620 | | | | |
| 135 | Jacksonville, Fla. | 17,642 | 20,534 | 3,151 | 2,100 | | | | | 2,250 | 1,207 | | |
| 136 | South Omaha, Nebr. | 4,716 | 3,208 | 564 | 250 | | | | | | | | |
| 137 | Rockford, Ill. | 5,328 | 258 | 3,071 | | | | 672 | 3,127 | 424 | 167 | | |
| 138 | Chattanooga, Tenn. | 3,430 | 6,072 | 2,206 | 730 | | | | | 130 | 459 | | 334 |
| 139 | Joplin, Mo. | 7,647 | 4,450 | | | | | | | | 327 | | |
| 140 | Galveston, Tex. | | | 16,847 | 39,800 | | | | | | | | |
| 141 | Fitchburg, Mass. | 8,823 | 10,344 | 2,406 | 3,318 | | | 1,156 | 3,299 | 407 | 433 | 6,684 | 549 |
| 142 | Macon, Ga. | 7,119 | 8,375 | | | 964 | 1,773 | 130 | 158 | 76 | 1,131 | | |
| 143 | Auburn, N. Y. | 20,540 | 9,654 | | 1,519 | | 14 | 342 | 173 | 688 | 1,610 | 1,000 | 6 |
| 144 | Racine, Wis. | 9,981 | 2,597 | | | | | 3,110 | 887 | 2,983 | 3,116 | 586 | |
| 145 | Woonsocket, R. I. | 5,577 | 2,151 | 4,196 | 1,449 | 178 | | 688 | | 1,362 | 2,900 | 2,304 | 704 |
| 146 | Joliet, Ill. | 6,725 | 6,070 | | | | | | | | 1,145 | | |
| 147 | Kalamazoo, Mich. | 18,431 | 3,492 | 752 | 156 | | | 2,275 | 476 | 385 | 20 | 139 | 170 |
| 148 | Wichita, Kans. | 25,180 | 1,278 | | 1,158 | | 669 | | 429 | | 1,471 | | |
| 149 | Taunton, Mass. | 11,994 | 9,048 | 2,964 | 1,604 | 540 | 800 | 2,386 | 1,014 | 2,279 | 4,068 | 5,099 | 174 |
| 150 | Sacramento, Cal. | 30,716 | 7,846 | | | | | | | | | | |
| 151 | Oshkosh, Wis. | 14,186 | 9,743 | | | | | | | 5,573 | 3,010 | 386 | |
| 152 | Pueblo, Colo. | 28,896 | 10,685 | | | | | 2,650 | 1,470 | 2,085 | 3,227 | | |
| 153 | New Britain, Conn. | 7,500 | 4,386 | 1,430 | 1,039 | 317 | | 1,231 | 694 | | | 534 | |
| 154 | La Crosse, Wis. | 8,074 | 5,864 | | 7,162 | | | 533 | 130 | 1,313 | 967 | 1,162 | |

Comparative summary for 148 cities, grouped

| Grand total: ² | | | | | | | | | | | | | |
|---------------------------|--------------|-------------|-------------|-------------|------------------|------------------|-----------|-----------|-------------|-----------|-----------|-------------|--|
| 1905 | \$86,023,952 | \$3,442,772 | \$1,598,914 | \$1,898,258 | (³) | (³) | \$341,070 | \$276,722 | \$1,440,992 | \$934,702 | \$989,667 | \$1,910,023 | |
| 1904 | \$3,339,089 | \$2,330,264 | 3,253,343 | 2,806,865 | (³) | (³) | 366,158 | 251,436 | 1,332,760 | 967,630 | 1,243,657 | 648,054 | |
| 1903 | \$4,082,585 | \$2,505,191 | 2,901,682 | 2,266,465 | (³) | (³) | 324,121 | 238,485 | 1,257,520 | 844,314 | 781,673 | 143,117 | |
| 1902 ⁴ | \$3,094,295 | \$3,898,094 | 2,108,572 | 1,517,039 | (³) | (³) | 247,685 | 394,763 | 1,094,072 | 844,536 | 885,409 | 161,417 | |
| Group I: | | | | | | | | | | | | | |
| 1905 | \$3,510,435 | \$1,818,288 | 1,060,756 | 1,118,434 | (³) | (³) | 129,891 | 111,160 | 1,127,833 | 628,275 | 677,740 | 1,872,910 | |
| 1904 | \$829,084 | \$905,343 | 2,788,381 | 2,185,063 | (³) | (³) | 143,247 | 103,894 | 1,104,343 | 646,754 | 901,843 | 628,512 | |
| 1903 | \$1,382,083 | \$994,702 | 2,351,231 | 1,578,255 | (³) | (³) | 152,225 | 95,222 | 1,008,167 | 558,180 | 650,016 | 128,932 | |
| 1902 ⁴ | \$1,215,228 | \$2,185,538 | 1,876,658 | 997,381 | (³) | (³) | 99,224 | 151,981 | 861,548 | 511,707 | 772,054 | 133,399 | |
| Group II: | | | | | | | | | | | | | |
| 1905 | \$955,509 | \$585,376 | 221,954 | 443,056 | (³) | (³) | 79,941 | 41,800 | 140,325 | 119,853 | 114,153 | 30,141 | |
| 1904 | \$872,154 | \$507,871 | 224,063 | 289,175 | (³) | (³) | 71,107 | 55,157 | 143,025 | 128,343 | 110,151 | 12,195 | |
| 1903 | \$1,023,058 | \$467,027 | 330,367 | 426,569 | (³) | (³) | 55,726 | 44,982 | 147,857 | 115,565 | 34,371 | 10,973 | |
| 1902 ⁴ | \$770,270 | \$627,546 | 125,396 | 168,991 | (³) | (³) | 53,985 | 92,646 | 144,518 | 141,071 | 35,384 | 12,020 | |
| Group III: | | | | | | | | | | | | | |
| 1905 | \$828,170 | \$548,013 | 198,721 | 197,927 | (³) | (³) | 62,468 | 67,259 | 114,251 | 115,685 | 126,062 | 3,231 | |
| 1904 | \$948,948 | \$443,564 | 145,617 | 211,118 | (³) | (³) | 97,120 | 62,667 | 100,113 | 131,067 | 150,629 | 6,545 | |
| 1903 | \$952,304 | \$570,958 | 101,560 | 138,027 | (³) | (³) | 72,557 | 50,949 | 71,631 | 87,775 | 59,579 | 780 | |
| 1902 ⁴ | \$518,788 | \$617,770 | 79,486 | 253,338 | (³) | (³) | 46,005 | 95,831 | 56,588 | 118,519 | 51,173 | 11,786 | |
| Group IV: ² | | | | | | | | | | | | | |
| 1905 | \$729,838 | \$491,095 | 117,483 | 138,841 | (³) | (³) | 68,770 | 56,503 | 58,583 | 70,889 | 71,712 | 3,741 | |
| 1904 | \$688,903 | \$473,486 | 95,282 | 120,609 | (³) | (³) | 54,684 | 29,718 | 45,279 | 61,466 | 81,034 | 802 | |
| 1903 | \$725,140 | \$472,504 | 118,524 | 123,614 | (³) | (³) | 43,613 | 47,332 | 29,865 | 82,794 | 37,707 | 2,432 | |
| 1902 ⁴ | \$590,009 | \$467,240 | 27,032 | 97,329 | (³) | (³) | 48,471 | 54,305 | 31,418 | 73,239 | 26,798 | 4,212 | |

¹ Payments in error subsequently corrected by refund receipts.² Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 19 5—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | |
|---|------------|---------------------|------------|---------------------|------------|-------------------------------|---------------------|------------------------------------|---|------------|-------------------------|------------|--------------|
| IV.—Highways—Continued. | | | | | | V.—Charities and corrections. | | | | | | | |
| Street lighting. | | Street sprinkling. | | Miscellaneous. | | Aggregate. | | | | | General administration. | | City number. |
| Salaries and wages. | All other. | 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. | |
| | | | | | | | | | | | | | |
| | \$21,052 | | \$2,898 | | | \$16,600 | \$1,815 | \$442 | \$8,092 | \$8,311 | | | 123 |
| \$1,109 | 34,047 | \$10,912 | 760 | | | 89,134 | 8,163 | 2,575 | 621 | 76,934 | \$1,163 | \$342 | 124 |
| 7,187 | 6,343 | | | | | 128 | | | | 128 | | | 125 |
| 800 | 40,598 | 106 | 6,731 | \$350 | | 72,718 | 6,484 | 4,416 | 2,084 | 59,734 | 2,118 | 1,135 | 126 |
| | 40,670 | 11,298 | | | | 22,945 | 900 | 552 | 14,726 | 6,767 | | | 127 |
| | 23,859 | | | | | | | | | | | | 128 |
| | 35,556 | 2,251 | 7,281 | | | 42,188 | 3,900 | 6,724 | 3,869 | 27,695 | 3,700 | 247 | 129 |
| 20 | 54,377 | 62 | 16,622 | | | 30,124 | 4,178 | 2,470 | 4,196 | 19,160 | 2,605 | 298 | 130 |
| | 13,550 | 808 | | | | 424 | | | | 424 | | | 131 |
| | 38,506 | | 215 | | | 24,784 | 2,545 | 6,726 | 8,611 | 6,902 | 1,000 | 284 | 132 |
| | 24,955 | | 5,131 | | | 14,457 | 5,603 | | | 8,854 | | | 133 |
| | 19,403 | | | | | 15,988 | 2,466 | 1,996 | | 11,526 | 1,460 | | 134 |
| | 30,000 | 1,450 | 1,364 | | | 8,684 | 1,310 | | | 7,374 | | | 135 |
| | 13,964 | | | | | 3,074 | | | | 3,074 | | | 136 |
| 285 | 23,098 | | | | | 1,372 | | | 1,372 | | | | 137 |
| | 19,797 | | 800 | | | 27,876 | 9,768 | | | 18,108 | | | 138 |
| | | | | | | 318 | | | | 318 | | | 139 |
| 4,570 | 17,040 | 1,200 | | 961 | \$2,500 | 39,831 | 9,268 | 3,401 | | 27,162 | | | 140 |
| | 33,761 | 5,346 | 6,833 | | | 50,507 | 5,867 | 2,341 | | 41,954 | 1,524 | 266 | 141 |
| | 10,265 | | 200 | | | 6,480 | 600 | | 5,480 | 409 | | | 142 |
| | 29,995 | | 2,493 | | | 24,140 | 1,689 | 3,392 | 7,360 | 11,699 | 1,689 | 610 | 143 |
| | 18,422 | | 10,312 | 600 | | 11,305 | 640 | 197 | | 10,468 | | | 144 |
| | 25,119 | 261 | 4,779 | | | 12,109 | 1,738 | | 1,568 | 8,761 | 975 | 148 | 145 |
| | 26,781 | | | | | 2,100 | | | 2,000 | 100 | | | 146 |
| | | | 8,677 | | | 7,154 | 1,295 | 3,365 | | 1,959 | 1,295 | | 147 |
| 6,431 | 9,140 | | | | 1,268 | 2,800 | | | | 1,000 | | | 148 |
| | 22,159 | | 30 | | | 33,461 | 5,339 | 3,988 | | 24,062 | 2,600 | 685 | 149 |
| | 18,999 | | | | | 2,637 | 1,200 | | | 1,437 | | | 150 |
| | 35,065 | 3,100 | 10,439 | 7,364 | 822 | | | | | | | | |
| | 15,704 | | 3,996 | | | 9,991 | 1,235 | | | 8,756 | | | 151 |
| | 28,926 | 12,454 | 1,309 | 2,651 | 420 | 200 | | | | 200 | | | 152 |
| | 17,618 | | 74 | | | | | | | | | | 153 |
| | 16,857 | 2,205 | 205 | | | 165 | | | | 165 | | | 154 |

according to population in 1905: 1902 to 1905.

| | | | | | | | | | | | | | |
|-----------|--------------|-----------|-----------|-----------|-----------|--------------|-------------|-----------|-------------|-------------|-----------|-----------|-------------|
| \$571,079 | \$12,876,404 | \$861,060 | \$733,404 | \$213,445 | \$194,232 | \$19,451,335 | \$4,200,671 | \$579,635 | \$4,750,424 | \$9,792,199 | \$128,406 | \$367,846 | \$1,159,073 |
| 525,421 | 13,063,762 | 820,868 | 824,217 | 1,057,732 | 413,782 | 19,107,230 | 4,093,708 | 1,424,770 | 4,406,211 | 9,026,275 | 156,260 | 329,296 | 1,341,100 |
| 447,781 | 13,628,494 | 744,925 | 776,088 | 2,056,461 | 565,761 | 18,283,228 | 3,759,358 | 1,527,481 | 4,021,988 | 8,830,195 | 144,206 | 353,197 | 1,259,534 |
| 442,780 | 14,506,828 | 449,203 | 953,097 | 3,069,882 | 700,584 | 17,523,992 | 3,880,851 | 1,290,647 | 3,774,121 | 8,578,373 | (*) | 266,433 | 878,681 |
| 375,233 | 5,979,203 | 239,479 | 166,459 | 168,488 | 128,855 | 14,514,605 | 3,195,143 | 314,540 | 4,075,700 | 6,815,461 | 113,761 | 228,225 | 1,139,515 |
| 334,765 | 6,307,718 | 241,037 | 267,354 | 783,828 | 289,370 | 14,225,893 | 3,135,564 | 990,287 | 3,779,356 | 6,195,000 | 125,686 | 195,259 | 1,316,680 |
| 269,989 | 7,254,503 | 232,161 | 252,732 | 825,204 | 329,309 | 13,575,254 | 2,838,881 | 1,009,740 | 3,494,067 | 6,098,691 | 133,869 | 229,204 | 1,235,292 |
| 285,908 | 8,167,195 | 91,728 | 372,506 | 1,307,290 | 356,255 | 12,779,514 | 2,903,313 | 805,535 | 3,222,570 | 5,848,096 | (*) | 167,839 | 862,894 |
| 110,614 | 3,143,439 | 327,386 | 288,810 | 8,325 | 28,909 | 2,255,089 | 554,551 | 94,016 | 257,744 | 1,344,864 | 3,914 | 67,174 | 6,364 |
| 108,458 | 2,982,887 | 354,947 | 256,931 | 125,711 | 29,350 | 2,148,798 | 528,021 | 122,431 | 193,448 | 1,301,225 | 3,672 | 66,043 | 7,030 |
| 108,947 | 2,802,102 | 296,805 | 237,674 | 591,350 | 57,077 | 2,070,229 | 506,164 | 165,396 | 170,598 | 1,225,448 | 2,623 | 47,487 | 3,780 |
| 95,902 | 2,724,942 | 209,574 | 293,708 | 812,891 | 129,871 | 1,875,511 | 471,121 | 149,520 | 158,318 | 1,096,552 | (*) | 52,023 | 6,062 |
| 42,547 | 2,165,525 | 202,109 | 152,925 | 23,158 | 31,512 | 1,693,245 | 296,709 | 101,543 | 302,365 | 985,688 | 6,940 | 42,717 | 6,441 |
| 41,526 | 2,249,990 | 132,533 | 179,523 | 77,378 | 84,119 | 1,760,466 | 280,685 | 221,641 | 307,313 | 926,168 | 24,659 | 42,254 | 13,750 |
| 31,978 | 2,147,116 | 129,617 | 177,670 | 393,432 | 134,132 | 1,649,443 | 271,512 | 232,528 | 232,838 | 906,364 | 6,201 | 48,834 | 6,653 |
| 27,012 | 2,188,280 | 77,028 | 207,852 | 618,968 | 132,281 | 1,806,725 | 322,641 | 203,902 | 271,930 | 1,008,252 | (*) | 27,741 | 6,913 |
| 42,685 | 1,588,237 | 92,086 | 125,210 | 13,474 | 4,956 | 988,396 | 154,268 | 69,536 | 114,615 | 646,186 | 3,791 | 29,730 | 6,753 |
| 40,672 | 1,523,167 | 92,351 | 120,409 | 70,815 | 10,943 | 972,073 | 149,438 | 90,417 | 126,084 | 603,881 | 2,243 | 25,740 | 3,640 |
| 36,867 | 1,424,773 | 86,342 | 108,012 | 246,475 | 45,183 | 988,302 | 142,801 | 119,811 | 124,485 | 599,692 | 1,513 | 27,672 | 13,809 |
| 33,958 | 1,426,411 | 70,873 | 79,631 | 330,733 | 82,177 | 1,062,242 | 183,776 | 131,690 | 121,303 | 625,473 | (*) | 18,830 | 2,812 |

¹ Expenses for street curbing included with general street expenses.

⁴ Service transfers not included in the classification by departments, offices, and accounts.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

| City num- ber. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | |
|----------------------|------------------|---|-------------|--------------------------------------|------------------------------------|---------------------------|-------------|---|------------------------------------|-------------------|--------------------------------------|------------------------------------|------------------------------|----------|
| | | V.—Charities and corrections—Continued. | | | | | | | | | | | | |
| | | Poor in institutions. | | | | Outdoor poor relief. | | | | Care of children. | | | | |
| | | Of city. | | Of other civil divi- sions. | Of pri- vate as- sociations. | In city. | | By other civil divi- sions. | By pri- vate as- sociations. | In institutions. | | | In pri- vate families. | |
| | | Salaries and wages. | All other. | | | Salaries and wages. | All other. | | | Of city. | Of other civil divi- sions. | Of pri- vate as- sociations. | | |
| | Grand total..... | \$673,769 | \$1,894,608 | \$193,596 | \$248,596 | \$173,414 | \$1,059,434 | \$49,049 | \$86,936 | \$252,347 | \$302,882 | \$105,989 | \$2,633,981 | \$91,813 |
| | Group I..... | 426,422 | 1,219,706 | 59,951 | 201,906 | 75,939 | 341,011 | 11,515 | 44,814 | 235,972 | 276,571 | 75,660 | 2,492,876 | 73,072 |
| | Group II..... | 108,648 | 286,875 | 54,684 | 31,361 | 27,760 | 235,102 | 5,947 | 15,102 | 5,430 | 3,905 | 6,205 | 62,418 | 17,513 |
| | Group III..... | 104,899 | 292,746 | 51,042 | 7,973 | 53,644 | 262,116 | 18,527 | 14,716 | 8,445 | 19,003 | 13,063 | 67,391 | 250 |
| | Group IV..... | 33,800 | 95,281 | 27,919 | 7,356 | 16,071 | 221,205 | 13,060 | 12,304 | 2,500 | 3,403 | 11,061 | 11,296 | 978 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | |
|----|-------------------------|-----------|----------|----------|-----------|----------|----------|----------|--------|----------|----------|---------|-------------|---------|
| 1 | New York, N. Y..... | \$106,983 | \$59,076 | \$56,442 | \$154,987 | ..... | \$71,043 | ..... | ..... | \$53,929 | \$39,143 | \$1,617 | \$2,353,510 | \$3,261 |
| 2 | Chicago, Ill..... | ..... | ..... | ..... | ..... | ..... | 1,087 | ..... | ..... | 38,851 | 30,436 | ..... | ..... | ..... |
| 3 | Philadelphia, Pa..... | 73,239 | 476,851 | ..... | 1,520 | \$17,673 | 23,915 | ..... | ..... | ..... | ..... | ..... | 47,635 | ..... |
| 4 | St. Louis, Mo..... | 38,946 | 105,307 | ..... | ..... | ..... | ..... | ..... | ..... | 22,165 | 41,491 | 520 | 8,046 | ..... |
| 5 | Boston, Mass..... | 49,916 | 132,173 | 3,209 | ..... | 28,778 | 147,478 | \$11,426 | \$28 | 54,770 | 57,228 | 17,905 | 2,473 | 53,844 |
| 6 | Baltimore, Md..... | 30,722 | 85,980 | ..... | ..... | 1,800 | 1,200 | ..... | ..... | ..... | ..... | ..... | 28,881 | ..... |
| 7 | Cleveland, Ohio..... | 36,690 | 123,135 | ..... | ..... | 3,786 | 29,183 | ..... | ..... | 9,988 | 18,014 | ..... | ..... | ..... |
| 8 | Buffalo, N. Y..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 38,188 | 3,096 | 3,062 | ..... | ..... | ..... |
| 9 | San Francisco, Cal..... | 29,984 | 85,073 | ..... | 2,719 | ..... | 5,380 | ..... | ..... | 1,200 | 2,765 | 20,885 | 7,089 | ..... |
| 10 | Pittsburg, Pa..... | 35,964 | 66,519 | 300 | ..... | 6,379 | 7,472 | 89 | ..... | ..... | ..... | ..... | 150 | ..... |
| 11 | Cincinnati, Ohio..... | 16,660 | 58,288 | ..... | ..... | 5,200 | 7,295 | ..... | ..... | 28,834 | 45,556 | ..... | ..... | ..... |
| 12 | Detroit, Mich..... | ..... | ..... | ..... | ..... | 5,000 | 41,113 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 13 | Milwaukee, Wis..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 14 | New Orleans, La..... | 4,978 | 11,261 | ..... | 17,272 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 13,625 | ..... |
| 15 | Washington, D. C..... | 2,340 | 16,043 | ..... | 25,408 | 7,323 | 5,845 | ..... | 6,598 | 23,139 | 38,876 | 34,733 | 31,467 | 15,967 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | |
|----|------------------------|---------|----------|--------|----------|---------|----------|---------|--------|---------|---------|---------|---------|----------|
| 16 | Newark, N. J..... | \$3,820 | \$17,331 | ..... | \$17,500 | \$8,817 | \$18,757 | ..... | ..... | ..... | ..... | \$2,471 | \$3,900 | ..... |
| 17 | Minneapolis, Minn..... | ..... | \$6,478 | ..... | 1,261 | ..... | 14,505 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 18 | Jersey City, N. J..... | ..... | ..... | ..... | ..... | ..... | 10,533 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 19 | Louisville, Ky..... | 6,485 | 15,190 | ..... | ..... | ..... | 7,655 | ..... | ..... | \$1,560 | \$2,011 | ..... | ..... | ..... |
| 20 | Indianapolis, Ind..... | ..... | ..... | ..... | 600 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 21 | Providence, R. I..... | 23,650 | 29,896 | 541 | ..... | ..... | 8,320 | ..... | \$379 | ..... | ..... | ..... | ..... | ..... |
| 22 | St. Paul, Minn..... | 1,267 | 3,337 | 668 | ..... | ..... | 3,449 | ..... | 350 | ..... | ..... | ..... | ..... | ..... |
| 23 | Rochester, N. Y..... | ..... | ..... | 27,606 | 3,359 | ..... | 25,648 | ..... | ..... | ..... | ..... | ..... | 17,151 | \$16,918 |
| 24 | Kansas City, Mo..... | ..... | ..... | ..... | ..... | ..... | 3,000 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 25 | Toledo, Ohio..... | ..... | ..... | ..... | ..... | ..... | 9,512 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 26 | Denver, Colo..... | 8,586 | 19,247 | ..... | ..... | 3,847 | 11,964 | ..... | 10,798 | ..... | ..... | 762 | 5,937 | ..... |
| 27 | Allegheny, Pa..... | 17,270 | 39,012 | 52 | ..... | 1,800 | 12,955 | ..... | ..... | ..... | ..... | 281 | ..... | ..... |
| 28 | Columbus, Ohio..... | ..... | ..... | ..... | ..... | 800 | 1,799 | ..... | ..... | ..... | ..... | ..... | 2,817 | ..... |
| 29 | Worcester, Mass..... | 14,338 | 30,563 | ..... | ..... | 700 | 4,024 | \$2,580 | ..... | ..... | ..... | 169 | ..... | ..... |
| 30 | Los Angeles, Cal..... | ..... | ..... | ..... | 600 | ..... | ..... | ..... | 1,200 | ..... | ..... | ..... | 1,080 | ..... |
| 31 | Memphis, Tenn..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 32 | Omaha, Nebr..... | ..... | ..... | ..... | 72 | ..... | 6,503 | 411 | ..... | ..... | ..... | ..... | ..... | ..... |
| 33 | New Haven, Conn..... | 9,425 | 40,052 | ..... | 1,069 | 1,200 | 25,589 | ..... | ..... | 3,870 | 1,894 | ..... | 4,208 | ..... |
| 34 | Syracuse, N. Y..... | ..... | ..... | 18,064 | ..... | 1,425 | 17,541 | ..... | ..... | ..... | ..... | ..... | 26,125 | ..... |
| 35 | Scranton, Pa..... | 9,923 | 51,457 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 421 | ..... | 595 |
| 36 | St. Joseph, Mo..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 2,000 | ..... | ..... | ..... | ..... | ..... |
| 37 | Paterson, N. J..... | 6,231 | 18,026 | ..... | ..... | 1,000 | 8,717 | ..... | ..... | ..... | ..... | 1,183 | ..... | ..... |
| 38 | Fall River, Mass..... | 7,653 | 22,764 | 1,275 | ..... | 2,243 | 41,144 | 2,956 | ..... | ..... | ..... | 918 | ..... | ..... |
| 39 | Portland, Oreg..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 40 | Atlanta, Ga..... | ..... | ..... | ..... | 6,900 | 5,928 | 3,487 | ..... | 375 | ..... | ..... | ..... | 1,200 | ..... |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | |
|----|-------------------------|----------|----------|-------|-------|---------|---------|---------|-------|-------|-------|---------|-------|-------|
| 41 | Seattle, Wash..... | ..... | ..... | ..... | ..... | \$2,721 | \$4,526 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 42 | Dayton, Ohio..... | ..... | ..... | ..... | ..... | ..... | 9,000 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 43 | Albany, N. Y..... | ..... | ..... | \$519 | ..... | ..... | 10,119 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 44 | Grand Rapids, Mich..... | ..... | ..... | ..... | \$840 | 2,029 | 6,662 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 45 | Cambridge, Mass..... | \$11,840 | \$13,153 | ..... | ..... | 4,350 | ..... | \$3,820 | ..... | ..... | ..... | \$3,975 | ..... | \$33 |
| 46 | Lowell, Mass..... | 15,981 | 51,560 | 240 | ..... | 10,326 | 23,440 | 4,816 | \$919 | ..... | ..... | ..... | 1,823 | ..... |
| 47 | Hartford, Conn..... | 8,222 | 35,893 | ..... | ..... | 2,432 | 6,348 | 46 | 3,780 | ..... | ..... | ..... | 2,246 | ..... |
| 48 | Reading, Pa..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 49 | Richmond, Va..... | 10,920 | 19,066 | ..... | 1,203 | 4,620 | 9,102 | ..... | 4,506 | ..... | ..... | ..... | ..... | ..... |
| 50 | Nashville, Tenn..... | ..... | ..... | ..... | ..... | ..... | 527 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |

1 Payments in error subsequently corrected by refund receipts.

2 Including payments to private associations and individuals.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY. 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | |
|---|-------------------------|--------------------------|-------------------------|---------------------|-------------|---------------------------|--------------------------|-------------------------|-------------------------|----------------------------|-------------|---------------------------|--------------------------|--------------|
| V.—Charities and corrections—Continued. | | | | | | | | | | | | | | |
| Lodging houses. | | Miscellaneous charities. | | Hospitals. | | | | Insane in institutions. | | Prisons and reformatories. | | | | City number. |
| Salaries and wages. | All other. ² | 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. | | | |
| | | | | | | | | | | | | | | |
| \$23,030 | \$22,524 | \$117,021 | \$1,000,856 | \$1,282,021 | \$1,868,748 | \$61,358 | \$1,527,060 | \$134,083 | \$936,872 | \$1,177,740 | \$1,678,643 | \$173,008 | \$170,985 | |
| 19,145 | 16,683 | 83,958 | 482,875 | 978,965 | 1,171,511 | 34,893 | 1,093,093 | 134,083 | 848,871 | 1,012,434 | 1,432,479 | 132,521 | 169,939 | |
| 3,225 | 3,060 | 7,735 | 103,489 | 215,735 | 487,220 | 2,771 | 132,072 | 24,441 | 24,441 | 118,844 | 197,600 | 24,409 | 566 | |
| 660 | 2,781 | 19,394 | 241,889 | 37,875 | 80,621 | 14,002 | 211,469 | 58,700 | 58,700 | 29,075 | 28,331 | 4,909 | 566 | |
| ----- | ----- | 5,934 | 172,603 | 49,446 | 129,396 | 9,692 | 90,426 | ----- | 4,860 | 17,387 | 20,233 | 11,169 | 480 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | |
|---------|--------|--------|-----------|-----------|-----------|---------|-----------|----------|----------|-----------|-----------|----------|----------|----|
| \$8,503 | \$211 | | \$134,233 | \$529,393 | \$410,376 | \$2,313 | \$788,146 | | \$12,805 | \$432,474 | \$602,562 | | \$21,131 | 1 |
| 1,952 | 2,496 | | | | | | 12,000 | | | 95,843 | 142,340 | | 46,477 | 2 |
| | | \$970 | 17,618 | 32,784 | 29,912 | 20,439 | | \$40,495 | 205,661 | 153,710 | 207,329 | \$52,063 | | 3 |
| 6,050 | 11,252 | 38,715 | 28,062 | 85,967 | 161,928 | | | 36,746 | 77,239 | 46,147 | 66,754 | 16,318 | | 4 |
| | | 41,609 | 275,658 | 184,964 | 309,460 | 12,141 | | 56,842 | 109,246 | 75,715 | 126,540 | | | 5 |
| | 1,000 | | 260 | | | | 68,044 | | 148,267 | 32,590 | 33,316 | | 76,859 | 6 |
| | | | 68 | | | | | | | 20,616 | 43,358 | | | 7 |
| | | 750 | 13,314 | | | | 64,451 | | | | | | | 8 |
| | | | 8,068 | 75,201 | 115,781 | | 5 | | 1,124 | 40,585 | 50,302 | 10,254 | 20,322 | 9 |
| | | | | | | | | | 1,906 | | | 619 | | 10 |
| | | | | 56,271 | 119,727 | | | | | 37,296 | 35,367 | | | 11 |
| | | | 1,645 | 5,945 | 7,614 | | 11,212 | | | 21,139 | 48,531 | | | 12 |
| | | | | | | | | | | | | 6,249 | | 13 |
| 2,640 | 1,724 | | 500 | | | | 3,650 | | 20,176 | 9,450 | 14,286 | | 5,150 | 14 |
| | | 1,914 | 3,419 | 8,440 | 16,713 | | 145,585 | | 272,447 | 46,809 | 61,784 | 47,018 | | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | |
|---------|-------|---------|--------|----------|----------|-------|---------|--|--------|----------|----------|---------|--|----|
| | \$724 | | | \$31,511 | \$85,066 | | | | | \$13,746 | \$27,689 | | | 16 |
| | | | | 19,207 | 37,787 | | \$3,000 | | | 9,279 | 9,466 | | | 17 |
| | | \$2,400 | | 11,976 | 24,235 | | | | | | | | | 18 |
| | 600 | 4,420 | \$856 | 16,829 | 43,029 | | | | | 31,231 | 51,933 | \$8,148 | | 19 |
| | | | 1,926 | 16,969 | 36,156 | | | | | | | | | 20 |
| | | | 1,037 | | | | 57,170 | | | | | | | 21 |
| | | 365 | 10,493 | 5,075 | 15,055 | | | | | 10,705 | 14,141 | | | 22 |
| | | | 17,131 | | | | 18,453 | | \$493 | 11,389 | 8,037 | 8,509 | | 23 |
| | | | | 9,358 | 27,594 | | | | | 12,352 | 14,065 | | | 24 |
| | | | | | | | | | | | | | | 25 |
| | | | 2,305 | 24,942 | 57,037 | | | | | 16,641 | 41,576 | 2,751 | | 26 |
| | | | 1,672 | | | | 4,962 | | 138 | | | | | 27 |
| | | | | | | | | | | 10,509 | 15,707 | | | 28 |
| | | | 35,155 | 32,852 | 76,559 | \$446 | | | 864 | | | 1,960 | | 29 |
| \$1,200 | 252 | | 2,491 | 5,310 | 2,002 | | | | | | | 3,041 | | 30 |
| | | | | 12,028 | 28,868 | | | | | | | | | 31 |
| | | | | | | | | | | | | | | 32 |
| | | | 1,510 | | | | 5,367 | | 22,763 | | | | | 33 |
| 2,025 | 1,484 | | 7,809 | | | | 19,137 | | | | | | | 34 |
| | | | | | | | | | 183 | | | | | 35 |
| | | | | | | | | | | | | | | 36 |
| | | | | | | | 3,024 | | | 2,992 | 5,485 | | | 37 |
| | | | | 4,088 | 3,499 | | 10,650 | | | | | | | 38 |
| | | 550 | 21,104 | 11,646 | 22,652 | 2,325 | | | | | | | | 39 |
| | | | | | | | 1,884 | | | | | | | 40 |
| | | | | 13,944 | 27,681 | | 2,425 | | | | | 9,501 | | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | |
|--|--|---------|--------|-------|---------|---------|---------|--|--------|---------|---------|--|-------|----|
| | | \$3,010 | \$65 | | | | \$3,350 | | | \$6,823 | \$5,870 | | | 41 |
| | | | 3,500 | | | | 49,823 | | | | | | | 42 |
| | | | 2,004 | | | | 24,418 | | | | | | | 43 |
| | | 1,939 | 26,286 | | | | 3,097 | | | | | | | 44 |
| | | 1,160 | | \$420 | \$1,553 | \$2,005 | 4,470 | | \$27 | | | | | 45 |
| | | 4,274 | 29,994 | 104 | 276 | 1,076 | 2,873 | | | | | | \$120 | 46 |
| | | | | | | | 12,516 | | 28,848 | | | | | 47 |
| | | | | | | | | | | | | | | 48 |
| | | | 400 | | | | 1,900 | | | | | | | 49 |
| | | | | 7,531 | 13,985 | | | | | 2,307 | 2,192 | | | 50 |

² Including payments to other civil divisions and to private associations.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|--------------|-----------------------|---|------------|---------------------------|--------------------------|----------------------|------------|---------------------------|--------------------------|---------------------|------------|---------------------------|--------------------------|
| | | V.—Charities and corrections—Continued. | | | | | | | | | | | |
| | | Poor in institutions. | | | | Outdoor poor relief. | | | | Care of children. | | | |
| | | Of city. | | Of other civil divisions. | Of private associations. | In city. | | By other civil divisions. | By private associations. | In institutions. | | | |
| | | Salaries and wages. | All other. | | | Salaries and wages. | All other. | | | Of city. | | Of other civil divisions. | Of private associations. |
| | | | | | | | | | | Salaries and wages. | All other. | | In private families. |
| 51 | Trenton, N. J. | \$2,000 | \$10,103 | | | \$1,000 | \$9,479 | | | | | \$1,170 | |
| 52 | Wilmington, Del. | | | | | | 1,584 | | | | | | |
| 53 | Camden, N. J. | | | | | 1,500 | 3,105 | | | | | | |
| 54 | Bridgeport, Conn. | 2,802 | 20,648 | | | | 16,809 | \$199 | | | | 1,502 | \$104 |
| 55 | Lynn, Mass. | 4,332 | 11,974 | | | | 10,765 | 1,822 | | | | 2,143 | |
| 56 | Troy, N. Y. | | | \$33,037 | | 5,500 | 10,959 | | | | | | 42,504 |
| 57 | Des Moines, Iowa. | | | | | | | | | | | | \$45 |
| 58 | New Bedford, Mass. | 12,326 | 22,374 | 83 | | 1,600 | 27,067 | 2,622 | | | | 651 | 114 |
| 59 | Springfield, Mass. | 7,505 | 15,296 | 195 | | | 7,772 | 903 | | | | | |
| 60 | Oakland, Cal. | | | | | | | | \$1,800 | | | | |
| 61 | Lawrence, Mass. | 6,246 | 21,861 | 1,248 | \$3,624 | 1,550 | 27,090 | 2,206 | 127 | | | 76 | 205 |
| 62 | Somerville, Mass. | 2,806 | 5,987 | 892 | | | 8,082 | 1,677 | | | | | 140 |
| 63 | Kansas City, Kans. | | | | 75 | | | | | | | | 150 |
| 64 | Savannah, Ga. | | | | 300 | 6,205 | 4,069 | | 863 | | | | 960 |
| 65 | Hoboken, N. J. | | | | | | 5,976 | | 250 | | | | |
| 66 | Peoria, Ill. | | | | | | | | | | | | |
| 67 | Duluth, Minn. | | | | | | | | | | | | |
| 68 | Utica, N. Y. | | | 353 | | | 7,581 | | | | | | 1,024 |
| 69 | Manchester, N. H. | 1,143 | 2,971 | 886 | 600 | 1,275 | 10,713 | | | | | | 1,579 |
| 70 | Evansville, Ind. | | | | 1,200 | | 819 | | | | | | |
| 71 | Yonkers, N. Y. | | | 2,651 | | | 5,998 | | | | | 2,794 | 14,039 |
| 72 | San Antonio, Tex. | | | | | | 108 | | | | | | |
| 73 | Elizabeth, N. J. | 840 | 8,365 | | | | 5,352 | | | | | 752 | |
| 74 | Waterbury, Conn. | 2,791 | 12,206 | | | 1,086 | 8,919 | | | | | | 403 |
| 75 | Salt Lake City, Utah. | | | | | | | | | | | | |
| 76 | Erie, Pa. | | | | | | | | | | | | |
| 77 | Wilkesbarre, Pa. | | | | | | | | | | | | |
| 78 | Schenectady, N. Y. | | | 10,938 | | | 8,044 | | | | | | |
| 79 | Norfolk, Va. | 5,940 | 11,229 | | | 1,800 | 1,075 | | | | | | 750 |
| 80 | Houston, Tex. | | | | | | 9 | | | | | | |
| 81 | Charleston, S. C. | 1,100 | 7,549 | | | 5,100 | 3,114 | | | \$8,445 | \$19,003 | | 1,000 |
| 82 | Harrisburg, Pa. | | | | | | | | | | | | |
| 83 | Portland, Me. | 8,105 | 22,511 | | | 600 | 7,257 | 416 | 300 | | | | 522 |
| 84 | Dallas, Tex. | | | | 131 | | 646 | | 491 | | | | |
| 85 | Tacoma, Wash. | | | | | | | | | | | | |
| 86 | Terre Haute, Ind. | | | | | | | | | | | | |
| 87 | Youngstown, Ohio. | | | | | | | | | | | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|--------------------|---------|----------|-------|-------|---------|----------|-------|-------|---------|---------|-------|-----|
| 88 | Fort Wayne, Ind. | | | | | | | | | | | | |
| 89 | Holyoke, Mass. | \$7,008 | \$18,549 | \$355 | | \$1,200 | \$19,572 | \$431 | | | | \$542 | |
| 90 | Akron, Ohio | | | | | 1,495 | 4,073 | | | | | | |
| 91 | Brockton, Mass. | 2,783 | 6,549 | | | | 12,000 | | | | | \$374 | |
| 92 | Saginaw, Mich. | | | | \$979 | 1,183 | 11,964 | | | | | | 100 |
| 93 | Lincoln, Nebr. | | | | | | | | | | | | |
| 94 | Lancaster, Pa. | | | | | | 1,322 | | \$150 | | | | |
| 95 | Covington, Ky. | | | | | | | | | | | | |
| 96 | Altoona, Pa. | | | | | | | | | | | | |
| 97 | Spokane, Wash. | | | | 750 | | | | 1,800 | | | | |
| 98 | Birmingham, Ala. | | | | | | 1,469 | | | | | | |
| 99 | Pawtucket, R. I. | 1,897 | 4,275 | | | | 12,562 | | | | | | |
| 100 | South Bend, Ind. | | | | | | | | | | | | |
| 101 | Binghamton, N. Y. | | | 8,473 | | | 17,691 | | | | | 8,458 | |
| 102 | Augusta, Ga. | | | | 10 | 4,500 | 4,962 | | 2,600 | | | | |
| 103 | Bayonne, N. J. | | | | | | 1,570 | | | | | | |
| 104 | Mobile, Ala. | | | | | | 507 | | 300 | | | | |
| 105 | Johnstown, Pa. | | | | | | | | | | | | |
| 106 | McKeesport, Pa. | | | | | | | | | | | | |
| 107 | Dubuque, Iowa. | | | | | | | | | | | | |
| 108 | Butte, Mont. | | | | | | | | | \$2,500 | \$2,809 | | |
| 109 | Springfield, Ohio. | | | | | | | | 3,600 | | | | |
| 110 | Wheeling, W. Va. | | | | | | | | | | | | |
| 111 | Sioux City, Iowa. | | | | | | | | 150 | | | | |
| 112 | Bay City, Mich. | | | | | | 189 | | 390 | | | | |

¹ Payments in error subsequently corrected by refund receipts.
² Including payments to private associations and individuals.

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | |
|---|-------------------------|--------------------------|-------------------------|---------------------|------------|---------------------------|--------------------------|-------------------------|-------------------------|----------------------------|------------|---------------------------|--------------------------|--------------|
| V.—Charities and corrections—Continued. | | | | | | | | | | | | | | |
| Lodging houses. | | Miscellaneous charities. | | Hospitals. | | | | Insane in institutions. | | Prisons and reformatories. | | | | City number. |
| Salaries and wages. | All other. ² | 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. | | | |
| | | | | | | \$360 | | | | | | | | 51 |
| | | | | | | | \$5,000 | | | | | | | 52 |
| | | | | \$3,090 | \$1,905 | | 7,404 | | | | | | | 53 |
| | | | | | | 2,182 | 1,007 | | | \$10,378 | | | | 54 |
| | | | \$51,996 | | | | | | | 39 | | | | 55 |
| | | | 1,500 | | | | 14,551 | | | | | | | 56 |
| | | | | | | | 741 | | | | | | | 57 |
| | | | 34,152 | | | 963 | 1,240 | | | | | | | 58 |
| \$660 | \$1,981 | \$600 | 16,518 | | | 1,148 | 4,538 | | 108 | | | \$799 | | 59 |
| | | 2,424 | 785 | | | | | | | | | | | 60 |
| | | 200 | 11,882 | | | 1,520 | | | | | | 747 | | 61 |
| | | | 39,661 | | | 901 | | | | | | 322 | | 62 |
| | | | | | | | 6,539 | | | | \$1,385 | \$2,522 | | 63 |
| | | | | | | | 75 | | | | | | | 64 |
| | | 2,000 | | | | | 14,400 | | | | | | | 65 |
| | | | | | | | 10,745 | | | | | | | 66 |
| | | | 500 | | | | | | | 5,480 | 7,784 | | | 67 |
| | | 983 | 1,241 | | | | | | | | | 1,607 | | 68 |
| | | | 715 | 5,166 | 18,650 | | | | | | | | | 69 |
| | 800 | | 137 | | | 395 | 990 | | | | | 117 | | 70 |
| | | | | | | | 1,800 | | | | | | | 71 |
| | | | 1,438 | | | 3,452 | 5,000 | | | | | | | 72 |
| | | | | 3,041 | 7,518 | | | | | | | | | 73 |
| | | | | | | | 12,000 | | | | | | | 74 |
| | | | 100 | | | | 4,271 | | 10,704 | | | | | 75 |
| | | | | | | | | | | | | | \$446 | 76 |
| | | | | | | | | | | | | | | 77 |
| | | 700 | | | | | 4,000 | | | | | | | 78 |
| | | | 5,450 | | | | 1,200 | | | | | | | 79 |
| | | | | | | | | | | | | | | 80 |
| | | 1,209 | 3,974 | 9,982 | 21,723 | | | | | 5,400 | 4,969 | | | 81 |
| | | | | | | | 500 | | | 4,200 | 532 | | | 82 |
| | | 150 | 8,838 | 3,321 | 5,224 | | | | 8,596 | | | 491 | | 83 |
| | | | | | | | | | | | | | | 84 |
| | | | 510 | 5,220 | 9,787 | | | | | 2,700 | 3,912 | | | 85 |
| | | 745 | 98 | | | | | | | | | | | 86 |
| | | | 145 | | | | 1,800 | | | | | | | 87 |
| | | | | | | | 11,221 | | | | | 826 | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | |
|--|--|-------|---------|-------|--------|---------|---------|--|------|-------|-------|-------|-------|-----|
| | | | | | | | | | | | | | | 88 |
| | | | \$3,966 | | | | \$5,482 | | \$76 | | | | | 89 |
| | | | | | | | 14,977 | | | | | \$330 | | 90 |
| | | \$508 | 31,631 | | | \$1,228 | 2,757 | | | \$282 | | | | 91 |
| | | | | | | | 967 | | | | | | | 92 |
| | | | 225 | | | | 311 | | | | | | | 93 |
| | | | | | | | | | | | | | | 94 |
| | | | | \$680 | \$467 | 26 | 150 | | | 1,630 | \$79 | | | 95 |
| | | | | | | | | | | | | | | 96 |
| | | 826 | 82 | | | | | | | | | | | 97 |
| | | | | | | | 4,150 | | | | | | | 98 |
| | | | 385 | | | | 767 | | | 2,213 | 7,647 | 167 | \$480 | 99 |
| | | | | | | | | | | | | | | 100 |
| | | | 240 | 5,116 | 10,556 | | | | | | | 1,983 | | 101 |
| | | | | 6,379 | 19,330 | | | | | | | 4,851 | | 102 |
| | | | | | | | | | | | | | | 103 |
| | | | | | | | 5,438 | | | | | | | 104 |
| | | | | | | | 7,881 | | | | | | | 105 |
| | | | | 1,702 | 3,367 | | | | | | | | | 106 |
| | | | | | 4,066 | | | | | | | | | 107 |
| | | | | | | | | | | | | | | 108 |
| | | 2,700 | | | | | | | | | | | | 109 |
| | | | 100 | 9,377 | 14,457 | | | | | | | | | 110 |
| | | | | | | | | | | 3,380 | 1,767 | | | 111 |
| | | | | | | | | | | | | | | 112 |
| | | | | | | | 20 | | | | | | | 113 |

² Including payments to other civil divisions and to private associations.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|--------------|----------------------|---|------------|---------------------------|--------------------------|----------------------|------------|---------------------------|--------------------------|---------------------|------------|---------------------------|--------------------------|
| | | V.—Charities and corrections—Continued. | | | | | | | | | | | |
| | | Poor in institutions. | | | | Outdoor poor relief. | | | | Care of children. | | | |
| | | Of city. | | Of other civil divisions. | Of private associations. | In city. | | By other civil divisions. | By private associations. | In institutions. | | | |
| | | Salaries and wages. | All other. | | | Salaries and wages. | All other. | | | Of city. | | Of other civil divisions. | Of private associations. |
| | | | | | | | | | | Salaries and wages. | All other. | | In private families. |
| 113 | Allentown, Pa. | | | | | | | | | | | | |
| 114 | Davenport, Iowa. | | | | | | | | | | | | |
| 115 | Montgomery, Ala. | | | | | | \$1,017 | | | | | | |
| 116 | East St. Louis, Ill. | | | | | | | | | | | | |
| 117 | Little Rock, Ark. | | | | \$120 | | 697 | | \$630 | | | | |
| 118 | Quincy, Ill. | | | | | | | | | | | | |
| 119 | York, Pa. | | | | | | | | 680 | | | | |
| 120 | Springfield, Ill. | | | | | | | | | | | | |
| 121 | Malden, Mass. | \$1,780 | \$4,649 | \$1,566 | | | 6,463 | \$1,370 | | \$165 | \$70 | | |
| 122 | Canton, Ohio. | | | | | | | | 1,468 | | | | |
| 123 | Passaic, N. J. | 755 | 2,978 | | | \$1,060 | 5,333 | | | | | 442 | \$140 |
| 124 | Haverhill, Mass. | 6,000 | 22,131 | 11 | | 1,000 | 19,801 | 1,515 | | | | 105 | 182 |
| 125 | Topeka, Kans. | | | | | | | | | | | | |
| 126 | Salem, Mass. | 4,066 | 13,045 | 1,032 | 85 | | 9,159 | 2,425 | | | | | 1,585 |
| 127 | Atlantic City, N. J. | | | 552 | | 900 | 6,767 | | | | | | 414 |
| 128 | Chester, Pa. | | | | | | | | | | | | |
| 129 | Chelsea, Mass. | | | 993 | | | 7,953 | 2,326 | | | | 589 | |
| 130 | Newton, Mass. | 1,573 | 4,198 | 847 | | | 9,191 | 1,050 | | | | | |
| 131 | Superior, Wis. | | | | | | | | | | | | |
| 132 | Elmira, N. Y. | | | 6,726 | 4,184 | 1,545 | 5,818 | | | | | | 4,242 |
| 133 | Knoxville, Tenn. | | | | | | | | | | | | 185 |
| 134 | Newcastle, Pa. | 1,006 | 2,245 | 146 | | | 5,353 | | | | | | |
| 135 | Jacksonville, Fla. | | | | | | 3,250 | | | | | | |
| 136 | South Omaha, Nebr. | | | | | | 3,074 | | | | | | |
| 137 | Rockford, Ill. | | | | | | | | 72 | | | | |
| 138 | Chattanooga, Tenn. | | | | | | 387 | | | | | | |
| 139 | Joplin, Mo. | | | | | | 318 | | | | | | |
| 140 | Galveston, Tex. | | | | | | | | | | | | |
| 141 | Fitchburg, Mass. | 3,430 | 6,119 | | | 713 | 4,581 | 1,223 | | | | 684 | |
| 142 | Macon, Ga. | | | | 480 | 600 | 409 | | | | | | |
| 143 | Auburn, N. Y. | | | 3,392 | 748 | | 10,580 | | | | | | 3,974 |
| 144 | Racine, Wis. | | | | | 640 | 10,468 | | | | | | |
| 145 | Woonsocket, R. I. | 763 | 1,817 | | | | 6,698 | | 199 | | | | 531 |
| 146 | Joliet, Ill. | | | | | | | | | | | | |
| 147 | Kalamazoo, Mich. | | | 3,365 | | | 1,959 | | 265 | | | | |
| 148 | Wichita, Kans. | | | | | | | | | | | | |
| 149 | Taunton, Mass. | 2,739 | 8,726 | 461 | | | 5,127 | 2,720 | | | | 339 | |
| 150 | Sacramento, Cal. | | | | | | | | | 429 | | | |
| 151 | Osnkosh, Wis. | | | | | 1,235 | 8,756 | | | | | | |
| 152 | Pueblo, Colo. | | | | | | | | | | | | |
| 153 | New Britain, Conn. | | | | | | | | | | | | |
| 154 | La Crosse, Wis. | | | | | | 165 | | | | | | |

¹ Payments in error subsequently corrected by refund receipts.² Including payments to private associations and individuals.

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | |
|---|-------------------------|--------------------------|-------------------------|---------------------|------------|---------------------------|--------------------------|-------------------------|-------------------------|----------------------------|------------|---------------------------|--------------------------|--------------|
| V.—Charities and corrections—Continued. | | | | | | | | | | | | | | |
| Lodging houses. | | Miscellaneous charities. | | Hospitals. | | | | Insane in institutions. | | Prisons and reformatories. | | | | City number. |
| Salaries and wages. | All other. ² | Salaries and wages. | All other. ² | Of city. | | Of other civil divisions. | Of private associations. | Salaries and wages. | All other. ² | Of city. | | Of other civil divisions. | Of private associations. | |
| | | | | Salaries and wages. | All other. | | | | | Salaries and wages. | All other. | | | |
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| | | | | | | | | | | | | | | 153 |
| | | | | | | | | | | | | | | 154 |

² Including payments to other civil divisions and to private associations.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

Comparative summary for 148 cities, grouped

| CITY. | | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | |
|-------------------------|-----------|---|------------|---------------------------|--------------------------|----------------------|------------|---------------------------|--------------------------|---------------------|------------|---------------------------|--------------------------|----------------------|
| | | V.—Charities and corrections—Continued. | | | | | | | | | | | | |
| | | Poor in institutions. | | | | Outdoor poor relief. | | | | Care of children. | | | | |
| | | 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. | | | Salaries and wages. | All other. | | | Salaries and wages. | All other. | Of other civil divisions. | Of private associations. | |
| Grand total: | \$673,769 | \$1,894,608 | \$190,231 | \$248,116 | \$172,814 | \$1,057,599 | \$49,049 | \$86,281 | \$252,347 | \$302,882 | \$105,989 | \$2,633,259 | \$91,813 | |
| 1905..... | 676,308 | 1,840,781 | 269,293 | 339,687 | 160,919 | 1,031,407 | 104,818 | 47,702 | 248,992 | 288,691 | 84,659 | 2,052,168 | 76,078 | |
| 1904..... | 737,126 | 1,858,032 | 225,560 | 343,501 | 134,474 | 1,000,080 | 71,950 | 39,465 | 214,925 | 220,535 | 65,778 | 2,082,595 | 107,654 | |
| 1903..... | 717,255 | 1,664,783 | 206,884 | 599,806 | 189,629 | 1,100,949 | 43,823 | 12,920 | 75,125 | 145,956 | 69,916 | 1,591,808 | (²) | |
| Group I: | | | | | | | | | | | | | | |
| 1905..... | 426,422 | 1,219,706 | 59,951 | 201,906 | 75,939 | 341,011 | 11,515 | 44,814 | 235,972 | 276,571 | 75,660 | 2,492,876 | 73,072 | |
| 1904..... | 430,517 | 1,160,380 | 148,197 | 288,229 | 76,092 | 298,596 | 34,468 | 9,275 | 230,727 | 260,571 | 49,099 | 1,946,392 | 68,087 | |
| 1903..... | 488,647 | 1,167,628 | 137,485 | 299,164 | 64,175 | 381,649 | 12,703 | 9,644 | 204,521 | 196,338 | 43,381 | 1,974,267 | 107,631 | |
| 1902 ¹ | 478,694 | 1,077,113 | 129,778 | 539,301 | 123,594 | 379,250 | 8,909 | 9,900 | 63,950 | 124,483 | 44,893 | 1,534,162 | (³) | |
| Group II: | | | | | | | | | | | | | | |
| 1905..... | 108,648 | 286,875 | 54,684 | 31,361 | 27,760 | 235,824 | 5,947 | 15,102 | 5,430 | 3,905 | 6,205 | 61,696 | 17,513 | |
| 1904..... | 105,649 | 282,261 | 25,061 | 34,401 | 24,387 | 243,426 | 19,619 | 14,986 | 6,886 | 6,192 | 7,812 | 38,372 | 7,054 | |
| 1903..... | 113,398 | 295,981 | 56,482 | 34,140 | 21,541 | 202,528 | 3,126 | 14,559 | 1,826 | 4,726 | 12,326 | 40,584 | (⁴) | |
| 1902 ¹ | 186,766 | 233,133 | 32,731 | 35,118 | 15,542 | 228,726 | 6,927 | ..... | 848 | 2,205 | 16,423 | 33,481 | (⁵) | |
| Group III: | | | | | | | | | | | | | | |
| 1905..... | 104,899 | 292,746 | 51,042 | 7,973 | 53,644 | 262,116 | 18,527 | 14,716 | 8,445 | 19,003 | 13,063 | 67,391 | 250 | |
| 1904..... | 107,782 | 307,735 | 85,837 | 10,879 | 45,176 | 268,507 | 21,399 | 15,854 | 8,879 | 18,239 | 12,784 | 57,564 | 34 | |
| 1903..... | 101,780 | 303,187 | 15,356 | 9,051 | 38,232 | 240,274 | 15,701 | 8,099 | 8,578 | 19,471 | 8,155 | 46,560 | (⁶) | |
| 1902 ¹ | 113,957 | 276,301 | 26,581 | 18,028 | 32,333 | 272,708 | 12,501 | 1,800 | 10,327 | 19,268 | 4,433 | 8,393 | (⁷) | |
| Group IV: ⁴ | | | | | | | | | | | | | | |
| 1905..... | 33,800 | 95,281 | 24,554 | 6,876 | 15,471 | 218,648 | 13,060 | 11,649 | 2,500 | 3,403 | 11,061 | 11,296 | 978 | |
| 1904..... | 32,360 | 90,405 | 10,198 | 6,178 | 15,264 | 220,878 | 29,332 | 7,587 | 2,500 | 3,639 | 14,964 | 9,840 | 903 | |
| 1903..... | 33,301 | 91,236 | 16,237 | 1,146 | 10,526 | 175,629 | 40,420 | 7,163 | ..... | ..... | 1,916 | 21,184 | 23 | |
| 1902 ¹ | 37,838 | 78,236 | 17,794 | 7,359 | 18,160 | 220,265 | 15,486 | 1,220 | ..... | ..... | 4,167 | 15,772 | (⁸) | |

¹ Payments in error subsequently corrected by refund receipts.² Including payments to private associations and individuals.³ Including payments to other civil divisions and to private associations.⁴ Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

according to population in 1905: 1902 to 1905.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | |
|---|-------------------------|--------------------------|-------------------------|---------------------|------------------|---------------------------|--------------------------|-------------------------|-------------------------|----------------------------|------------------|---------------------------|--------------------------|
| V.—Charities and corrections—Continued. | | | | | | | | | | | | | |
| Lodging houses. | | Miscellaneous charities. | | Hospitals. | | | | Insane in institutions. | | Prisons and reformatories. | | | |
| Salaries and wages. | All other. ² | 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. | | |
| \$23,030 | \$22,524 | \$117,021 | \$399,656 | \$1,282,021 | \$1,868,748 | \$61,358 | \$1,519,970 | \$134,083 | \$936,872 | \$1,177,740 | \$1,678,643 | \$173,008 | \$170,985 |
| 15,377 | 12,875 | 110,787 | 964,748 | 1,252,344 | 1,929,492 | 59,988 | 1,672,745 | 131,337 | 986,714 | 1,168,348 | 1,604,867 | 156,641 | 149,068 |
| (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) |
| (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) |
| | | | | | | | | | | | | | |
| 19,145 | 16,683 | 83,958 | 482,875 | 978,965 | 1,171,511 | 34,893 | 1,093,093 | 134,083 | 848,871 | 1,012,434 | 1,432,479 | 132,521 | 169,939 |
| 13,382 | 10,053 | 82,351 | 471,228 | 970,743 | 1,262,785 | 15,413 | 1,252,344 | 131,337 | 847,707 | 1,005,156 | 1,372,396 | 129,941 | 148,488 |
| (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) |
| (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) |
| | | | | | | | | | | | | | |
| 3,225 | 3,060 | 7,735 | 103,489 | 215,735 | 487,220 | 2,771 | 132,072 | (⁶) | (⁶) | 118,844 | 197,600 | 24,409 | ----- |
| 1,995 | 2,322 | 7,727 | 90,643 | 201,868 | 497,889 | 21,413 | 97,768 | (⁶) | (⁶) | 113,466 | 177,618 | 9,932 | ----- |
| (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) |
| (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) |
| | | | | | | | | | | | | | |
| 660 | 2,781 | 19,394 | 241,889 | 37,875 | 80,621 | 14,002 | 211,469 | (⁶) | (⁶) | 29,075 | 28,331 | 4,909 | 566 |
| (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) |
| (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) |
| (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) |
| | | | | | | | | | | | | | |
| ----- | ----- | 5,934 | 171,403 | 49,446 | 129,396 | 9,692 | 83,336 | (⁶) | (⁶) | 17,387 | 20,233 | 11,169 | 480 |
| ----- | ----- | 4,550 | 162,720 | 43,549 | 99,954 | 7,223 | 100,963 | (⁶) | (⁶) | 25,475 | 25,167 | 8,372 | 580 |
| ----- | ----- | 4,050 | 158,524 | 43,620 | 89,057 | 5,047 | 93,387 | (⁶) | (⁶) | 23,632 | 29,907 | 11,320 | 480 |
| ----- | ----- | 3,267 | 150,378 | 81,873 | 139,767 | 4,361 | 95,605 | (⁶) | (⁶) | 23,808 | 34,107 | 8,787 | 580 |

⁵ Salaries and wages included with "all other" expenses for lodging houses.

⁶ Salaries and wages included with "all other" expenses for insane in institutions.

⁷ Service transfers not included in the classification by departments, offices, and accounts.

⁸ Not reported separately.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH*

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

| City num- ber. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|----------------------|--------------|---|---------------------|------------|-------------|-------------------------|--------------|---------------------|--------------|-------------|---------------------|-----------|------------|
| | | VI.—Education. | | | | | | | | | | | |
| | | Schools. | | | | | | | | | | | |
| | | Of city. | | | | | | | | | | | |
| | | Aggregate. | | | | Elementary. | | | | | | | |
| | | | | | | General administration. | | Day. | | | | Night. | |
| | | Total. | Salaries and wages. | All other. | | Salaries and wages. | All other. | Salaries and wages. | | All other. | Salaries and wages. | | All other. |
| | | Miscellaneous. ¹ | Service transfers. | | | Of teachers. | Of others. | | Of teachers. | Of others. | | | |
| Grand total..... | \$92,709,211 | \$75,420,932 | \$17,127,360 | \$160,919 | \$2,506,739 | \$707,275 | \$52,542,928 | \$5,180,080 | \$11,815,782 | \$1,081,571 | \$61,091 | \$129,393 | |
| Group I..... | 55,563,099 | 45,490,143 | 9,986,339 | 86,617 | 1,437,593 | 395,154 | 32,039,111 | 2,974,663 | 6,782,692 | 782,245 | 39,361 | 66,496 | |
| Group II..... | 15,481,216 | 12,679,168 | 2,777,876 | 24,172 | 392,390 | 123,274 | 8,706,074 | 916,694 | 1,964,567 | 154,230 | 10,680 | 27,619 | |
| Group III..... | 12,539,230 | 9,961,454 | 2,547,715 | 30,061 | 350,856 | 115,728 | 6,880,035 | 728,036 | 1,760,123 | 100,887 | 7,392 | 27,469 | |
| Group IV..... | 9,125,666 | 7,290,167 | 1,815,430 | 20,069 | 325,900 | 73,119 | 4,917,708 | 560,687 | 1,308,400 | 44,209 | 3,658 | 7,809 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| 1 | New York, N. Y. | \$22,613,911 | \$18,549,865 | \$4,058,257 | \$5,789 | \$604,452 | \$125,503 | \$13,604,848 | \$895,165 | \$2,877,520 | \$434,224 | \$14,735 | \$31,938 |
|----|---------------------|--------------|--------------|-------------|---------|-----------|-----------|--------------|-----------|-------------|-----------|----------|----------|
| 2 | Chicago, Ill. | 7,593,302 | 6,475,703 | 1,117,716 | 4,883 | 129,107 | 67,486 | 4,677,633 | 682,120 | 806,488 | 104,274 | 11,991 | 16,320 |
| 3 | Philadelphia, Pa. | 5,213,215 | 4,078,467 | 1,133,840 | 908 | 145,200 | 32,894 | 2,730,702 | 255,693 | 482,817 | 59,839 | | 2,723 |
| 4 | St. Louis, Mo. | 2,169,164 | 1,764,914 | 387,829 | 16,421 | 112,499 | 19,947 | 1,185,621 | 125,733 | 306,834 | 16,531 | 1,350 | 537 |
| 5 | Boston, Mass. | 3,983,141 | 3,253,258 | 716,501 | 13,382 | 130,904 | 46,292 | 1,928,552 | 185,988 | 443,728 | 50,497 | 2,200 | 6,461 |
| 6 | Baltimore, Md. | 1,608,386 | 1,228,594 | 363,432 | 16,360 | 34,055 | 5,111 | 903,652 | 84,795 | 275,412 | 13,681 | 1,314 | 1,000 |
| 7 | Cleveland, Ohio | 2,045,413 | 1,621,810 | 423,603 | | 75,593 | 50,040 | 1,014,045 | 133,577 | 272,809 | 10,025 | 2,534 | 1,435 |
| 8 | Buffalo, N. Y. | 1,496,086 | 1,154,974 | 324,026 | 17,086 | 23,600 | 4,117 | 876,327 | 66,473 | 251,985 | 9,222 | 1,314 | |
| 9 | San Francisco, Cal. | 1,550,917 | 1,373,465 | 177,452 | | 35,959 | 14,690 | 914,311 | 114,850 | 101,307 | 57,120 | 1,260 | 4,043 |
| 10 | Pittsburg, Pa. | 1,622,622 | 1,209,466 | 413,156 | | 29,648 | 5,561 | 841,893 | 113,674 | 296,864 | 950 | | |
| 11 | Cincinnati, Ohio | 1,136,846 | 988,941 | 147,903 | 2 | 22,437 | 6,326 | 702,677 | 42,887 | 91,889 | 2,632 | | |
| 12 | Detroit, Mich. | 1,181,490 | 1,023,324 | 158,166 | | 21,520 | 7,464 | 666,573 | 97,117 | 109,538 | 5,997 | 594 | 4 |
| 13 | Milwaukee, Wis. | 1,114,722 | 987,132 | 115,804 | 11,786 | 31,483 | 5,808 | 693,906 | 74,204 | 94,789 | 9,738 | 1,324 | 1,637 |
| 14 | New Orleans, La. | 626,413 | 515,646 | 110,767 | | 14,260 | 2,420 | 412,294 | 25,462 | 92,099 | | | |
| 15 | Washington, D. C. | 1,607,471 | 1,264,584 | 342,887 | | 26,876 | 1,495 | 886,077 | 76,925 | 278,603 | 7,515 | 745 | 398 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|--------------------|-------------|-------------|-----------|---------|----------|----------|-----------|----------|-----------|----------|---------|---------|
| 16 | Newark, N. J. | \$1,357,076 | \$1,058,035 | \$299,041 | | \$52,106 | \$12,714 | \$748,171 | \$62,596 | \$224,064 | \$37,771 | \$1,301 | \$9,053 |
| 17 | Minneapolis, Minn. | 1,065,441 | 910,936 | 154,505 | | 25,330 | 3,348 | 612,563 | 79,962 | 102,556 | | | |
| 18 | Jersey City, N. J. | 679,339 | 588,677 | 90,662 | | 10,551 | 2,467 | 488,307 | 31,150 | 73,751 | 6,576 | | 2,455 |
| 19 | Louisville, Ky. | 609,251 | 495,947 | 113,304 | | 15,849 | 13,208 | 310,332 | 35,657 | 59,477 | 5,528 | 717 | 691 |
| 20 | Indianapolis, Ind. | 789,372 | 641,537 | 147,835 | | 10,193 | 12,514 | 447,062 | 35,172 | 90,138 | 1,633 | 91 | 131 |
| 21 | Providence, R. I. | 855,205 | 609,163 | 242,438 | \$3,604 | 37,255 | 9,557 | 372,799 | 43,169 | 169,150 | 22,052 | 2,032 | 4,712 |
| 22 | St. Paul, Minn. | 698,314 | 593,469 | 100,609 | 4,236 | 8,810 | 1,624 | 391,468 | 72,307 | 74,798 | | | |
| 23 | Rochester, N. Y. | 611,741 | 487,366 | 124,375 | | 16,987 | 3,711 | 324,715 | 31,802 | 96,039 | 17,476 | 540 | 1,652 |
| 24 | Kansas City, Mo. | 922,612 | 807,294 | 110,295 | 5,023 | 19,435 | 4,357 | 497,349 | 68,248 | 79,437 | 216 | 42 | 2 |
| 25 | Toledo, Ohio. | 499,705 | 404,835 | 94,870 | | 9,762 | 2,285 | 297,731 | 16,097 | 63,277 | | | |
| 26 | Denver, Colo. | 886,262 | 737,701 | 148,561 | | 21,219 | 9,830 | 409,467 | 49,991 | 104,868 | 2,957 | 300 | 95 |
| 27 | Allegheny, Pa. | 566,371 | 417,276 | 147,595 | 1,500 | 15,531 | 8,971 | 315,812 | 28,635 | 107,196 | 1,740 | | |
| 28 | Columbus, Ohio. | 523,053 | 460,896 | 62,217 | | 15,922 | 3,036 | 271,257 | 46,797 | 41,085 | 396 | 150 | |
| 29 | Worcester, Mass. | 657,339 | 535,917 | 117,180 | 4,242 | 13,900 | 2,837 | 348,834 | 34,165 | 85,703 | 13,156 | 1,056 | 1,900 |
| 30 | Los Angeles, Cal. | 923,573 | 801,895 | 121,678 | | 20,052 | 6,961 | 594,571 | 39,719 | 71,657 | | | |
| 31 | Memphis, Tenn. | 230,804 | 195,446 | 34,178 | 1,180 | 9,349 | 1,149 | 149,945 | 18,111 | 24,947 | 1,650 | | 1,640 |
| 32 | Omaha, Nebr. | 495,402 | 390,780 | 104,622 | | 15,346 | 6,077 | 260,144 | 32,277 | 78,489 | 2,647 | 352 | 620 |
| 33 | New Haven, Conn. | 463,186 | 378,916 | 83,186 | 1,087 | 11,342 | 4,070 | 261,885 | 28,160 | 59,142 | 4,324 | 624 | 195 |
| 34 | Syracuse, N. Y. | 501,005 | 410,242 | 90,763 | | 8,050 | 2,589 | 274,705 | 25,538 | 65,051 | 4,357 | 600 | 500 |
| 35 | Scranton, Pa. | 450,052 | 362,373 | 87,679 | | 14,905 | 1,658 | 235,120 | 28,891 | 69,491 | 7,044 | 640 | 2,821 |
| 36 | St. Joseph, Mo. | 241,236 | 201,733 | 38,311 | 1,192 | 10,230 | 1,687 | 132,038 | 19,317 | 27,473 | | | |
| 37 | Paterson, N. J. | 399,092 | 315,749 | 83,343 | | 7,237 | 2,734 | 239,076 | 17,628 | 63,572 | 7,616 | 839 | 368 |
| 38 | Fall River, Mass. | 390,535 | 322,919 | 67,916 | | 10,459 | 1,676 | 204,739 | 43,805 | 50,463 | 13,093 | 1,396 | 734 |
| 39 | Portland, Oreg. | 433,129 | 346,544 | 84,477 | 2,108 | 3,345 | 4,056 | 280,393 | 21,976 | 63,997 | 1,750 | | |
| 40 | Atlanta, Ga. | 231,818 | 203,582 | 28,236 | | 9,225 | 158 | 147,581 | 5,524 | 17,746 | 2,248 | | 50 |

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | |
|---|------------|-------------|---------------------|------------|------------|--------------|------------|-----------|---------------------------|-----------|-------------|-------------|----------------------------|-----------|--------------|
| VI.—Education—Continued. | | | | | | | | | | | | | | | |
| Schools—Continued. | | | | | | | | | | | Libraries. | | Art galleries and museums. | | City number. |
| Of city—Continued. | | | | | | | | | Of other civil divisions. | Private. | | | | | |
| High and collegiate. | | | | | | Special. | | | | | | | | | |
| Day. | | | Night. | | | | | | | | | | | | |
| Salaries and wages. | | All other. | Salaries and wages. | | All other. | | | | | | | | | | |
| Of teachers. | Of others. | | Of teachers. | Of others. | | Of teachers. | Of others. | | | | | | | | |
| \$9,761,021 | \$931,171 | \$1,972,360 | \$250,927 | \$12,029 | \$36,480 | \$653,276 | \$178,845 | \$457,684 | \$69,709 | \$187,338 | \$1,808,784 | \$1,630,308 | \$452,470 | \$281,950 | |
| 5,460,698 | 555,400 | 1,080,469 | 185,634 | 8,102 | 21,751 | 366,343 | 161,497 | 362,092 | 41,698 | 82,800 | 1,036,005 | 971,463 | 443,491 | 268,341 | |
| 1,816,426 | 144,546 | 326,363 | 32,901 | 1,337 | 5,822 | 140,391 | 11,368 | 35,702 | 15,723 | 53,623 | 349,911 | 238,768 | 2,220 | 10,587 | |
| 1,393,030 | 140,124 | 322,105 | 25,674 | 2,241 | 7,599 | 86,904 | 3,728 | 35,240 | 2,639 | 50,915 | 239,296 | 254,099 | 3,251 | 1,859 | |
| 1,090,867 | 91,101 | 243,423 | 6,718 | 349 | 1,308 | 59,638 | 2,252 | 24,650 | 9,649 | ----- | 183,572 | 165,978 | 3,508 | 1,163 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | |
|-------------|-----------|-----------|-----------|---------|----------|----------|----------|----------|--------|---------|-----------|-----------|-----------|-----------|----|
| \$2,033,037 | \$254,065 | \$372,322 | \$104,056 | \$4,219 | \$12,588 | \$71,261 | \$14,647 | \$68,169 | | | \$168,475 | \$469,055 | \$346,681 | \$106,951 | 1 |
| 643,623 | 53,318 | 93,056 | | | | 31,212 | 1,528 | 7,495 | \$498 | \$5,000 | 139,368 | 60,678 | 1,529 | 0,578 | 2 |
| 479,366 | 49,247 | 157,596 | | | | 88,644 | 134,030 | 256,341 | | 23,000 | 75,622 | 92,607 | 60,124 | 86,770 | 3 |
| 250,554 | 33,183 | 53,740 | | | | | | | | | 39,443 | 23,192 | | | 4 |
| 598,872 | 34,357 | 129,439 | 38,676 | 2,254 | 7,297 | 60,404 | 3,605 | 13,077 | 7,746 | | 216,949 | 75,843 | | | 5 |
| 108,164 | 9,328 | 27,062 | | | | 68,365 | 5,240 | 12,207 | | 9,000 | | 50,000 | | | 6 |
| 283,401 | 20,766 | 46,580 | | | | 6,596 | 480 | 1,687 | | | 72,793 | 51,052 | | | 7 |
| 97,788 | 11,257 | 43,751 | 8,444 | 393 | | | | | | 6,300 | 54,710 | 32,853 | 5,446 | 2,096 | 8 |
| 142,986 | 9,977 | 8,774 | 27,240 | 690 | 1,765 | 19,899 | 690 | 552 | 33,454 | | 45,783 | 12,539 | 2,700 | 328 | 9 |
| 94,575 | 14,447 | 25,494 | | | | | | | | 39,500 | 114,279 | 45,737 | | | 10 |
| 187,851 | 20,026 | 48,563 | 5,689 | 335 | | 4,005 | 402 | 1,127 | | | | | | | 11 |
| 154,936 | 23,486 | 16,182 | | | | 5,667 | 450 | 206 | | | 38,344 | 17,003 | 8,640 | 7,769 | 12 |
| 102,195 | 7,026 | 11,384 | | | | 10,290 | 425 | 1,231 | | | 38,170 | 8,892 | 18,371 | 3,849 | 13 |
| 54,885 | 1,917 | 11,287 | | | | | | | | | 6,828 | 4,961 | | | 14 |
| 226,465 | 13,000 | 35,239 | 1,529 | 211 | 101 | | | | | | 25,241 | 27,051 | | | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | |
|-----------|---------|----------|----------|-------|---------|---------|---------|---------|-------|----------|----------|----------|---------|-------|----|
| \$102,256 | \$5,060 | \$15,874 | \$15,317 | \$404 | \$3,489 | \$7,605 | | \$2,822 | | \$10,000 | \$32,153 | \$23,847 | | | 16 |
| 146,293 | 9,450 | 27,448 | | | | | | | | | 29,733 | 18,307 | | \$24 | 17 |
| 36,636 | 1,260 | 1,997 | | | | | | | | | 14,197 | 9,992 | | | 18 |
| 105,609 | 9,168 | 21,746 | | | | | | | | | 13,087 | 18,182 | | | 19 |
| 46,761 | 4,528 | 8,532 | | | | 66,175 | \$7,291 | 10,933 | \$352 | 14,718 | 22,631 | 10,517 | | | 20 |
| 116,226 | 8,988 | 21,452 | 6,242 | 400 | 1,800 | | | | | 15,371 | | 24,000 | | | 21 |
| 92,413 | 10,787 | 14,667 | | | | | | | | | 17,684 | 13,556 | | | 22 |
| 72,128 | 8,377 | 18,747 | 3,841 | 150 | 348 | 11,350 | | 3,878 | | | | | | | 23 |
| 179,367 | 13,589 | 21,463 | | | | | | | | | 26,828 | 9,918 | \$2,220 | 141 | 24 |
| 51,293 | 2,037 | 12,146 | | | | 16,513 | 1,155 | 11,178 | | | 10,247 | 5,984 | | | 25 |
| 136,724 | 9,891 | 19,907 | | | | | | | | | 17,152 | 8,861 | | 5,000 | 26 |
| 30,036 | 4,784 | 5,520 | | | | | | | | 17,505 | 20,738 | 9,903 | | | 27 |
| 110,514 | 8,200 | 15,286 | | | | | | | | | 7,600 | 2,810 | | | 28 |
| 90,041 | 5,420 | 20,030 | 6,277 | 383 | 185 | | | | | | 22,685 | 9,767 | | | 29 |
| 107,972 | 8,292 | 27,686 | | | | | | | | | 31,289 | 15,374 | | | 30 |
| 9,148 | 2,230 | 4,067 | | | | | | | | | 5,013 | 3,555 | | | 31 |
| 63,312 | 5,913 | 13,741 | | | | | | | | | 10,789 | 5,695 | | | 32 |
| 56,520 | 5,654 | 15,070 | | | | | | | | | 10,397 | 5,796 | | | 33 |
| 64,891 | 8,225 | 5,033 | | | | 11,397 | | 1,900 | | | 12,479 | 10,690 | | 5,000 | 34 |
| 42,186 | 1,860 | 7,740 | | | | 20,585 | 2,442 | 3,613 | | | 8,700 | 2,356 | | | 35 |
| 30,156 | 2,490 | 6,528 | | | | | | | | | 7,502 | 3,815 | | | 36 |
| 23,366 | 836 | 8,419 | | | | 2,270 | 480 | 331 | | | 11,401 | 7,919 | | | 37 |
| 33,483 | 3,338 | 1,804 | 1,224 | | | | | | | 7,000 | 11,382 | 6,239 | | | 38 |
| 37,280 | 1,800 | 9,167 | | | | | | | | | 8,943 | | | 422 | 39 |
| 26,815 | 1,469 | 2,093 | | | | 4,496 | | 1,047 | | 4,400 | 6,224 | 2,742 | | | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----------|----------|----------|---------|-------|-------|----------|-------|---------|--|----------|---------|---------|-------|--|----|
| \$73,150 | \$30,647 | \$20,400 | | | | \$19,102 | \$977 | \$2,204 | | \$20,177 | \$8,585 | | | | 41 |
| 42,634 | 2,340 | 4,268 | | | | | | | | 9,721 | 3,735 | | | | 42 |
| 36,596 | 2,300 | 14,841 | \$3,006 | \$225 | | | | | | 11,900 | 11,900 | | | | 43 |
| 40,900 | 2,969 | 21,773 | | | | 2,150 | | 4,337 | | 14,865 | 7,245 | \$3,051 | \$852 | | 44 |
| 81,369 | 9,180 | 20,459 | 3,380 | 683 | \$195 | 1,335 | 160 | 185 | | 11,041 | 12,326 | | | | 45 |
| 37,503 | 4,841 | 10,298 | | | | | | 8,074 | | 9,304 | 6,075 | | | | 46 |
| 59,426 | 4,517 | 17,012 | 3,579 | 300 | 2,195 | | | | | 4,727 | 12,000 | | | | 47 |
| 23,104 | 2,323 | 3,439 | | | | | | | | | 2,622 | | | | 48 |
| 24,330 | 979 | 1,750 | | | | | | | | \$9,985 | 1,000 | | | | 49 |
| | | | | | | | | | | | 5,815 | 2,515 | | | 50 |

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | |
|---|-----------------------|-----------------------------|-------------------------|---------------------|------------|---------------------|------------|---------------------|--------------|------------|------------|-------|-------|
| VI.—Education. | | | | | | | | | | | | | |
| City number. | CITY. | Schools. | | | | | | | | | | | |
| | | Of city. | | | | | | | | | | | |
| | | Aggregate. | Elementary. | | | | | | | | | | |
| | | | General administration. | Day. | | | | Night. | | | | | |
| | | | | Salaries and wages. | All other. | Salaries and wages. | | Salaries and wages. | | All other. | | | |
| Total. | Salaries and wages. | Miscellaneous. ¹ | Service transfers. | Salaries and wages. | All other. | Of teachers. | Of others. | All other. | Of teachers. | Of others. | All other. | | |
| 51 | Trenton, N. J. | \$273,325 | \$216,559 | \$56,766 | | \$7,200 | | \$153,312 | \$12,383 | \$43,102 | \$2,991 | | \$941 |
| 52 | Wilmington, Del. | 219,028 | 172,896 | 46,132 | | 5,968 | \$959 | 125,953 | 10,354 | 26,914 | 2,862 | \$131 | 684 |
| 53 | Camden, N. J. | 340,150 | 257,181 | 82,969 | | 8,630 | 2,838 | 193,394 | 24,997 | 69,005 | 540 | 160 | |
| 54 | Bridgeport, Conn. | 255,506 | 199,664 | 55,842 | | 6,203 | 1,384 | 151,117 | 14,356 | 45,642 | 1,196 | 263 | 40 |
| 55 | Lynn, Mass. | 283,503 | 232,467 | 51,025 | \$11 | 11,854 | 9,110 | 144,089 | 17,061 | 27,895 | 6,330 | 305 | 225 |
| 56 | Troy, N. Y. | 245,890 | 189,947 | 55,943 | | 8,166 | 50 | 129,563 | 20,152 | 31,809 | 1,110 | | |
| 57 | Des Moines, Iowa. | 377,750 | 296,020 | 81,730 | | 18,891 | 1,082 | 185,849 | 24,546 | 65,350 | | | |
| 58 | New Bedford, Mass. | 285,568 | 229,949 | 55,559 | 2,060 | 10,846 | 10,147 | 149,334 | 16,610 | 33,864 | 6,024 | 405 | 612 |
| 59 | Springfield, Mass. | 468,345 | 327,566 | 128,623 | 12,156 | 8,960 | 4,910 | 199,523 | 24,851 | 65,873 | 8,048 | 512 | 2,058 |
| 60 | Oakland, Cal. | 432,813 | 368,257 | 64,556 | | 14,513 | 1,328 | 249,392 | 20,497 | 45,248 | 7,629 | | 1,012 |
| 61 | Lawrence, Mass. | 235,578 | 192,325 | 42,336 | 917 | 6,067 | 2,529 | 128,438 | 13,751 | 21,854 | 4,796 | 203 | 5,178 |
| 62 | Somerville, Mass. | 355,940 | 294,402 | 61,427 | 111 | 5,171 | 1,361 | 183,048 | 19,946 | 35,946 | 5,368 | 659 | 192 |
| 63 | Kansas City, Kans. | 182,201 | 152,544 | 29,657 | | 6,449 | 1,938 | 103,819 | 10,541 | 21,477 | | | |
| 64 | Savannah, Ga. | 3,147 | 1,776 | 1,371 | | | | | | | | | |
| 65 | Hoboken, N. J. | 256,725 | 207,746 | 48,983 | 796 | 6,200 | 350 | 164,726 | 13,750 | 38,463 | 3,078 | 120 | 365 |
| 66 | Peoria, Ill. | 221,971 | 178,238 | 42,933 | 800 | 1,213 | 13,949 | 128,071 | 15,675 | 22,922 | | | |
| 67 | Duluth, Minn. | 296,280 | 231,182 | 63,065 | 2,033 | 6,545 | 5,719 | 162,092 | 24,670 | 46,597 | | | |
| 68 | Utica, N. Y. | 255,281 | 191,530 | 63,751 | | 10,011 | | 125,591 | 11,528 | 53,950 | 820 | | |
| 69 | Manchester, N. H. | 155,797 | 115,779 | 39,133 | 885 | 4,633 | 555 | 78,634 | 8,012 | 30,103 | 1,163 | 87 | 19 |
| 70 | Evansville, Ind. | 211,673 | 178,345 | 33,328 | | 6,020 | 1,891 | 124,844 | 14,350 | 28,011 | | | |
| 71 | Yonkers, N. Y. | 334,315 | 245,320 | 88,995 | | 11,330 | 627 | 176,708 | 15,231 | 71,016 | 2,716 | 330 | 175 |
| 72 | San Antonio, Tex. | 174,007 | 146,774 | 27,233 | | 5,100 | 1,043 | 106,610 | 10,480 | 22,896 | | | |
| 73 | Elizabeth, N. J. | 158,676 | 125,692 | 32,984 | | 6,140 | 200 | 90,560 | 9,520 | 29,396 | | | |
| 74 | Waterbury, Conn. | 237,210 | 188,572 | 48,638 | | 3,690 | 2,111 | 140,817 | 16,672 | 37,330 | | | |
| 75 | Salt Lake City, Utah. | 400,711 | 307,033 | 93,678 | | 13,456 | 3,025 | 227,017 | 19,801 | 78,041 | | | |
| 76 | Erie, Pa. | 189,956 | 155,101 | 34,855 | | 8,930 | 5,990 | 101,015 | 14,290 | 20,903 | | | |
| 77 | Wilkesbarre, Pa. | 171,360 | 139,616 | 31,744 | | 5,103 | 1,130 | 96,815 | 12,974 | 19,230 | 1,560 | 160 | 9,144 |
| 78 | Schenectady, N. Y. | 138,194 | 111,631 | 26,563 | | 3,677 | 956 | 83,194 | 5,040 | 18,688 | 1,177 | 286 | |
| 79 | Norfolk, Va. | 107,192 | 88,131 | 19,049 | 12 | 2,661 | 414 | 66,150 | 8,208 | 9,893 | | | |
| 80 | Houston, Tex. | 167,095 | 142,163 | 24,932 | | 4,268 | 2,034 | 97,260 | 7,447 | 18,231 | | | |
| 81 | Charleston, S. C. | 85,469 | 58,489 | 26,980 | | 2,500 | 71 | 45,939 | 1,225 | 5,531 | | | |
| 82 | Harrisburg, Pa. | 177,025 | 150,761 | 26,264 | | 5,250 | 3,160 | 101,270 | 12,964 | 19,254 | | | |
| 83 | Portland, Me. | 240,425 | 181,524 | 58,904 | 97 | 3,681 | 907 | 114,430 | 19,966 | 42,408 | 1,300 | 147 | 4 |
| 84 | Dallas, Tex. | 168,956 | 148,855 | 19,101 | 1,000 | 3,262 | 665 | 117,444 | 6,031 | 13,750 | 850 | | |
| 85 | Tacoma, Wash. | 232,976 | 204,285 | 26,994 | 1,697 | 6,482 | 3,154 | 153,847 | 14,516 | 15,986 | | | |
| 86 | Terre Haute, Ind. | 186,274 | 160,456 | 25,818 | | 5,530 | 400 | 118,692 | 11,159 | 19,863 | | | |
| 87 | Youngstown, Ohio | 203,285 | 141,772 | 61,513 | | 10,194 | 1,578 | 95,752 | 14,078 | 43,058 | | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|-------------------|-----------|-----------|----------|---------|---------|-------|----------|---------|----------|---------|-------|-------|
| 88 | Fort Wayne, Ind. | \$151,081 | \$126,901 | \$24,180 | ..... | \$9,064 | \$99 | \$83,361 | \$8,870 | \$17,131 | ..... | ..... | ..... |
| 89 | Holyoke, Mass. | 210,874 | 162,719 | 44,005 | \$4,150 | 6,483 | 1,110 | 104,122 | 12,187 | 27,065 | \$2,997 | \$824 | \$96 |
| 90 | Akron, Ohio. | 205,793 | 153,955 | 51,838 | ..... | 15,543 | 620 | 98,599 | 13,337 | 42,210 | 752 | ..... | 74 |
| 91 | Brookton, Mass. | 179,617 | 158,515 | 21,102 | ..... | 5,600 | 200 | 109,948 | 11,224 | 13,474 | 1,735 | ..... | 234 |
| 92 | Saginaw, Mich. | 209,932 | 158,771 | 50,159 | 1,002 | 8,683 | ..... | 93,049 | 11,035 | 37,641 | ..... | ..... | ..... |
| 93 | Lincoln, Nehr. | 175,462 | 143,627 | 31,835 | ..... | 3,500 | 438 | 89,426 | 10,386 | 21,916 | ..... | ..... | ..... |
| 94 | Lancaster, Pa. | 97,976 | 75,149 | 22,558 | 269 | 3,497 | 1,985 | 51,567 | 8,160 | 14,989 | ..... | ..... | ..... |
| 95 | Covington, Ky. | 116,174 | 96,807 | 18,983 | 384 | 5,557 | ..... | 64,625 | 6,283 | 13,158 | 2,700 | 300 | 850 |
| 96 | Altoona, Pa. | 145,238 | 116,415 | 28,823 | ..... | 3,750 | ..... | 82,884 | 12,331 | 26,984 | ..... | ..... | ..... |
| 97 | Spokane, Wash. | 323,154 | 240,387 | 82,767 | ..... | 6,958 | 3,789 | 169,270 | 18,661 | 48,395 | ..... | ..... | ..... |
| 98 | Birmingham, Ala. | 98,351 | 78,537 | 19,814 | ..... | 5,428 | 5,618 | 54,795 | 5,034 | 10,942 | ..... | ..... | ..... |
| 99 | Pawtucket, R. I. | 181,227 | 144,890 | 35,029 | 1,308 | 4,596 | 794 | 101,622 | 13,410 | 22,406 | 2,977 | ..... | 1,603 |
| 100 | South Bend, Ind. | 139,882 | 108,911 | 30,971 | ..... | 4,396 | 625 | 78,810 | 8,204 | 24,738 | ..... | ..... | ..... |
| 101 | Binghamton, N. Y. | 150,400 | 129,025 | 21,375 | ..... | 4,940 | 1,245 | 91,288 | 8,624 | 16,006 | ..... | ..... | ..... |
| 102 | Augusta, Ga. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 103 | Bayonne, N. J. | 183,266 | 145,212 | 38,054 | ..... | 4,165 | 4,072 | 106,989 | 10,773 | 27,991 | 2,312 | ..... | 154 |
| 104 | Mobile, Ala. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 105 | Johnstown, Pa. | 152,151 | 113,972 | 38,179 | ..... | 3,700 | ..... | 84,759 | 10,038 | 38,173 | ..... | ..... | ..... |
| 106 | McKeesport, Pa. | 150,541 | 121,812 | 28,729 | ..... | 7,295 | ..... | 84,217 | 9,188 | 27,567 | ..... | ..... | ..... |
| 107 | Dubuque, Iowa. | 115,058 | 93,469 | 20,904 | 685 | 5,058 | 1,628 | 61,472 | 6,850 | 12,029 | ..... | ..... | ..... |

¹ Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | |
|---|------------|------------|---------------------|------------|------------|---------------------|------------|---------------------------|----------|---------------------|------------|----------------------------|------------|--------------|
| VI.—Education—Continued. | | | | | | | | | | | | | | |
| Schools—Continued. | | | | | | | | | | Libraries. | | Art galleries and museums. | | City number. |
| Of city—Continued. | | | | | | | | Of other civil divisions. | Private. | | | | | |
| High and collegiate. | | | Special. | | | | | | | | | | | |
| Day. | | All other. | Night. | | All other. | Salaries and wages. |  |  |  |  |  |  |  |  | All other. |
| Salaries and wages. | | | Salaries and wages. | | | Salaries and wages. | | | | | | | | |
| Of teachers. | Of others. | | Of teachers. | Of others. | | Of teachers. | Of others. | | | Salaries and wages. | All other. | Salaries and wages. | All other. | |
| \$23,400 | \$1,680 | \$4,930 | \$722 | | \$202 | \$6,934 | \$500 | \$3,269 | | \$7,437 | \$4,322 | | | 51 |
| 25,378 | 2,250 | 7,596 | | | | | | | | | 9,979 | | | 52 |
| 16,465 | 3,500 | 3,337 | | | | 3,665 | 800 | 4,426 | | 5,030 | 3,363 | | | 53 |
| 18,523 | 1,000 | 3,807 | | | | | | | | 7,006 | 4,969 | | | 54 |
| 35,137 | 2,669 | 3,978 | | | | 4,623 | 102 | 1,328 | | 10,297 | 8,500 | | | 55 |
| 27,542 | 3,414 | 5,066 | | | | | | | | | 2,500 | | | 56 |
| 52,715 | 5,931 | 11,092 | | | | | | | | 8,088 | 4,206 | | | 57 |
| 22,852 | 2,293 | 4,482 | 986 | \$90 | 321 | 8,941 | 819 | 2,173 | | 10,749 | 4,020 | | | 58 |
| 58,557 | 5,610 | 20,535 | 2,646 | 413 | 2,255 | 18,446 | | 3,158 | | | 41,990 | | | 59 |
| 57,821 | 3,396 | 6,438 | 612 | | | | | | | 14,397 | 10,530 | | | 60 |
| 23,242 | 2,652 | 3,024 | 4,899 | 114 | 1,948 | | | | | 8,163 | 8,720 | | | 61 |
| 63,294 | 3,120 | 10,607 | 2,964 | 208 | 288 | | | | | 10,624 | 13,144 | | | 62 |
| 26,569 | 1,646 | 4,089 | | | | | | | | 3,520 | 2,153 | | | 63 |
| | | | | | | | | | | 1,776 | 1,371 | | | 64 |
| 12,170 | 1,200 | 4,832 | | | | | | | | 6,502 | 4,969 | | | 65 |
| 21,746 | 1,840 | 2,286 | | | | | | | | 9,693 | 4,576 | | | 66 |
| 26,183 | 3,367 | 8,551 | | | | 2,300 | | 1,153 | | 6,025 | 3,078 | | | 67 |
| 24,690 | 2,280 | 5,813 | | | | 7,645 | | | | 8,965 | 3,988 | | | 68 |
| 15,600 | 1,235 | 5,356 | | | | 2,590 | | 675 | | 3,825 | 3,310 | | | 69 |
| 31,171 | 1,960 | 3,426 | | | | | | | | | | | | 70 |
| 30,146 | 2,520 | 14,278 | 2,550 | 184 | 195 | | | | | 3,605 | 2,704 | | | 71 |
| 18,955 | 1,364 | 1,213 | | | | | | | | 4,065 | 2,074 | \$200 | \$7 | 72 |
| 18,512 | 960 | 3,388 | | | | | | | | | | | | 73 |
| 20,180 | 1,273 | 4,997 | | | | | | | | 5,940 | 4,200 | | | 74 |
| 38,668 | 2,945 | 10,669 | | | | | | | | 5,146 | 1,943 | | | 75 |
| 24,007 | 1,413 | 5,114 | | | | | | | | 5,446 | 2,848 | | | 76 |
| 21,200 | 1,450 | 2,240 | 330 | 24 | | | | | | | | | | 77 |
| 16,817 | 1,440 | 1,919 | | | | | | | | | 5,000 | | | 78 |
| 10,200 | 912 | 1,104 | | | | | | 250 | 2,400 | | 5,000 | | | 79 |
| 29,205 | 1,620 | 2,608 | | | | | | | | 2,363 | 2,059 | | | 80 |
| 8,535 | 290 | 976 | | | | | | | 19,302 | | 100 | | 1,000 | 81 |
| 27,726 | 3,551 | 3,850 | | | | | | | | | | | | 82 |
| 28,924 | 2,680 | 9,561 | | | | 4,700 | | 1,858 | 250 | 5,696 | 3,913 | | | 83 |
| 16,537 | 1,530 | 4,569 | | | | | | | | 3,201 | 1,117 | | | 84 |
| 24,150 | 1,440 | 5,467 | | | | | | | | 3,850 | 4,084 | | | 85 |
| 21,364 | 1,474 | 1,800 | | | | | | | \$2,639 | 2,237 | 1,116 | | | 86 |
| 20,285 | 1,463 | 4,167 | | | | | | | 2,460 | | 10,250 | | | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|----------|---------|---------|---------|-------|------|---------|--|---------|------|--|--|---------|---------|--|--|-----|
| \$19,660 | \$2,546 | \$5,067 | | | | | | | | | | \$3,400 | \$1,883 | | | 88 |
| 23,245 | 3,822 | 9,788 | \$1,872 | \$243 | \$96 | \$6,924 | | | | | | | 10,000 | | | 89 |
| 19,743 | 1,725 | 5,479 | | | | | | | \$45 | | | 4,256 | 3,410 | | | 90 |
| 21,003 | 1,730 | 3,808 | 914 | | 167 | | | | | | | 6,361 | 3,219 | | | 91 |
| 38,189 | 5,470 | 8,416 | | | | 704 | | \$3,456 | | | | 1,641 | 1,648 | | | 92 |
| 34,235 | 2,447 | 6,168 | | | | | | | | | | 3,633 | 3,313 | | | 93 |
| 7,725 | 1,200 | 5,003 | | | | | | | | | | | | | | 94 |
| 12,685 | 884 | 1,185 | | | | 2,400 | | 1,788 | | | | 4,373 | 3,236 | | | 95 |
| 13,320 | 825 | | | | | 3,040 | | 1,839 | | | | | | | | 96 |
| 37,365 | 2,781 | 24,190 | | | | | | | | | | 5,352 | 6,393 | | | 97 |
| 13,647 | 1,633 | 3,254 | | | | | | | | | | | | | | 98 |
| 12,328 | 2,912 | 7,357 | 1,455 | | 982 | | | | | | | 5,590 | 3,195 | | | 99 |
| 14,078 | 1,267 | 4,898 | | | | | | | | | | 1,905 | 710 | | | 100 |
| 18,139 | 1,077 | 2,049 | | | | | | | | | | 4,363 | 1,986 | | | 101 |
| | | | | | | | | | | | | | | | | 102 |
| 11,483 | 900 | 3,171 | | | | 5,486 | | 465 | | | | 3,104 | 2,201 | | | 103 |
| | | | | | | | | | | | | | | | | 104 |
| 12,100 | 1,385 | | | | | 1,900 | | | | | | | | | | 105 |
| 12,133 | 1,944 | | | | | | | | | | | 2,035 | 1,162 | | | 106 |
| 15,650 | 1,130 | 2,977 | | | | | | | | | | 3,309 | 4,955 | | | 107 |

¹ Including all payments to schools of other civil divisions and to private school.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | |
|--------------|----------------------|---|---------------------|-----------------------------|--------------------|----------|-------------------------|-------------|----------|----------|---------------------|------------|
| | | VI.—Education. | | | | | | | | | | |
| | | Aggregate. | | | | | Schools. | | | | | |
| | | | | | | | Of city. | | | | | |
| | | | | | | | General administration. | Elementary. | | | | |
| | | | | | | | | Day. | | | Night. | |
| | | Total. | Salaries and wages. | All other. | | | Salaries and wages. | All other. | | | Salaries and wages. | All other. |
| | | | | Miscellaneous. ¹ | Service transfers. | | Salaries and wages. | All other. | | | Of teachers. | Of others. |
| | | | | | | | Of teachers. | Of others. | | | | |
| 108 | Butte, Mont. | \$276,592 | \$220,259 | \$56,333 | ----- | \$15,206 | \$2,607 | \$151,324 | \$15,008 | \$30,878 | ----- | ----- |
| 109 | Springfield, Ohio | 136,226 | 123,819 | 12,407 | ----- | 4,270 | ----- | 85,352 | 10,378 | 7,947 | ----- | ----- |
| 110 | Wheeling, W. Va. | 127,641 | 99,427 | 28,214 | ----- | 5,409 | 1,717 | 72,772 | 5,640 | 21,392 | ----- | ----- |
| 111 | Sioux City, Iowa | 157,878 | 123,006 | 34,601 | \$271 | 4,500 | 325 | 81,507 | 16,164 | 32,229 | ----- | ----- |
| 112 | Bay City, Mich. | 155,514 | 124,234 | 30,503 | 777 | 2,246 | 116 | 80,851 | 9,596 | 27,938 | \$428 | \$163 |
| 113 | Allentown, Pa. | 105,397 | 90,111 | 15,286 | ----- | 4,650 | 638 | 64,032 | 8,654 | 13,648 | 1,225 | 100 |
| 114 | Davenport, Iowa | 172,805 | 138,613 | 34,292 | ----- | 4,500 | ----- | 102,581 | 8,447 | 30,534 | ----- | ----- |
| 115 | Montgomery, Ala. | 64,662 | 57,951 | 6,688 | 23 | 2,840 | 427 | 42,497 | 1,534 | 5,362 | ----- | ----- |
| 116 | East St. Louis, Ill. | 195,491 | 135,616 | 59,575 | ----- | 4,697 | 1,690 | 94,251 | 15,440 | 31,583 | 936 | 105 |
| 117 | Little Rock, Ark. | 82,886 | 71,568 | 11,318 | ----- | 4,300 | 582 | 50,370 | 3,090 | 9,910 | ----- | ----- |
| 118 | Quincy, Ill. | 99,306 | 83,490 | 15,816 | ----- | 2,986 | 396 | 59,641 | 6,345 | 12,401 | ----- | ----- |
| 119 | York, Pa. | 119,003 | 91,428 | 27,575 | ----- | 3,591 | 880 | 63,359 | 8,325 | 23,723 | 1,440 | 338 |
| 120 | Springfield, Ill. | 143,377 | 118,491 | 24,886 | ----- | 3,650 | 400 | 79,878 | 7,286 | 17,160 | ----- | ----- |
| 121 | Malden, Mass. | 209,287 | 159,121 | 49,224 | 942 | 8,202 | 728 | 100,926 | 9,707 | 33,229 | 2,051 | ----- |
| 122 | Canton, Ohio | 129,401 | 114,827 | 14,574 | ----- | 10,328 | 220 | 73,137 | 10,874 | 10,589 | ----- | 208 |
| 123 | Passaic, N. J. | 159,490 | 126,996 | 32,494 | ----- | 4,500 | 300 | 87,349 | 6,685 | 23,386 | 4,561 | 350 |
| 124 | Haverhill, Mass. | 184,430 | 137,892 | 46,486 | 52 | 4,746 | 753 | 85,600 | 8,720 | 32,735 | 2,007 | 418 |
| 125 | Topeka, Kans. | 177,778 | 144,431 | 33,347 | ----- | 4,046 | ----- | 93,523 | 11,533 | 15,669 | ----- | 668 |
| 126 | Salem, Mass. | 160,052 | 120,337 | 29,715 | ----- | 8,648 | 8,418 | 74,541 | 7,750 | 11,717 | 1,997 | 314 |
| 127 | Atlantic City, N. J. | 128,709 | 98,188 | 35,521 | ----- | 2,600 | 7,040 | 59,968 | 7,003 | 22,840 | ----- | ----- |
| 128 | Chester, Pa. | 106,257 | 86,206 | 20,051 | ----- | 4,360 | 1,722 | 62,135 | 8,003 | 16,440 | ----- | ----- |
| 129 | Chelsea, Mass. | 185,444 | 135,864 | 48,550 | 1,030 | 4,850 | 710 | 93,435 | 12,545 | 38,625 | 2,196 | ----- |
| 130 | Newton, Mass. | 257,862 | 200,893 | 55,532 | 1,437 | 7,000 | 2,846 | 127,772 | 11,645 | 30,126 | 1,195 | 77 |
| 131 | Superior, Wis. | 168,524 | 137,537 | 30,887 | ----- | 4,960 | 5,688 | 95,745 | 15,287 | 18,840 | ----- | 478 |
| 132 | Elmira, N. Y. | 115,764 | 98,806 | 16,958 | ----- | 4,085 | 284 | 69,999 | 6,309 | 12,047 | 496 | ----- |
| 133 | Knoxville, Tenn. | 60,156 | 55,784 | 4,372 | ----- | 2,140 | 818 | 42,405 | 3,702 | 3,099 | ----- | ----- |
| 134 | Newcastle, Pa. | 107,266 | 86,902 | 20,364 | ----- | 2,370 | ----- | 65,680 | 9,222 | 20,364 | ----- | ----- |
| 135 | Jacksonville, Fla. | 4,466 | 3,178 | 1,288 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 136 | South Omaha, Nebr. | 117,611 | 94,081 | 23,530 | ----- | 5,939 | 400 | 63,233 | 8,901 | 17,755 | ----- | ----- |
| 137 | Rockford, Ill. | 138,779 | 109,117 | 29,662 | ----- | 8,907 | 1,913 | 66,020 | 8,577 | 21,456 | 215 | 26 |
| 138 | Chattanooga, Tenn. | 60,054 | 51,836 | 8,218 | ----- | 3,040 | 111 | 37,641 | 1,896 | 5,412 | ----- | ----- |
| 139 | Joplin, Mo. | 70,563 | 61,608 | 8,955 | ----- | 3,306 | 400 | 43,609 | 5,024 | 7,739 | ----- | ----- |
| 140 | Galveston, Tex. | 72,825 | 66,536 | 6,289 | ----- | 3,900 | 1,341 | 47,428 | 3,232 | 3,340 | ----- | ----- |
| 141 | Fitchburg, Mass. | 129,576 | 100,085 | 24,738 | 4,753 | 4,272 | 800 | 60,854 | 6,440 | 20,634 | 1,307 | 82 |
| 142 | Macón, Ga. | 691 | ----- | 691 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- |
| 143 | Auburn, N. Y. | 115,064 | 85,997 | 28,672 | 335 | 4,910 | 1,401 | 55,960 | 5,463 | 19,410 | ----- | ----- |
| 144 | Racine, Wis. | 142,389 | 121,774 | 20,615 | ----- | 2,900 | ----- | 89,575 | 6,636 | 14,155 | ----- | ----- |
| 145 | Weonsocket, R. I. | 85,579 | 68,391 | 16,785 | 403 | 3,039 | 355 | 46,245 | 6,062 | 13,631 | 1,441 | 127 |
| 146 | Joliet, Ill. | 159,467 | 129,138 | 29,329 | 800 | 4,919 | 2,185 | 69,830 | 11,700 | 22,008 | 513 | ----- |
| 147 | Kalamazoo, Mich. | 120,042 | 91,048 | 28,994 | ----- | 3,340 | 430 | 49,355 | 7,013 | 25,233 | 600 | ----- |
| 148 | Wichita, Kans. | 87,492 | 76,172 | 11,320 | ----- | 5,217 | 285 | 50,409 | 5,653 | 10,079 | ----- | ----- |
| 149 | Taunton, Mass. | 133,651 | 103,537 | 28,726 | 1,388 | 6,530 | 862 | 69,031 | 7,298 | 20,543 | 922 | 128 |
| 150 | Sacramento, Cal. | 181,131 | 154,974 | 26,157 | ----- | 4,900 | 637 | 107,022 | 9,846 | 17,768 | 3,946 | 480 |
| 151 | Oshkosh, Wis. | 119,184 | 94,603 | 24,581 | ----- | 2,700 | ----- | 63,837 | 7,164 | 21,508 | ----- | ----- |
| 152 | Pueblo, Colo. | 228,367 | 188,043 | 40,324 | ----- | 9,489 | ----- | 126,442 | 18,001 | 38,566 | ----- | ----- |
| 153 | New Britain, Conn. | 84,664 | 56,913 | 27,751 | ----- | 3,160 | 236 | 34,002 | 3,823 | 13,897 | 2,186 | 208 |
| 154 | La Crosse, Wis. | 110,596 | 86,965 | 23,631 | ----- | 3,450 | 225 | 60,782 | 8,471 | 18,034 | ----- | 405 |

¹ Payments in error subsequently corrected by refund receipts

GENERAL TABLES.

185

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS--continued. | | | | | | | | | | | | | | | | |
|--|---------------|------------|---------------------|---------------|------------|---------------------|---------------|------------|------------------------|-----------------------------------|----------|------------|------------------------|-------------------------------|-----|----------------------|
| VI.—Education—Continued. | | | | | | | | | | | | | | | | |
| Schools—Continued. | | | | | | | | | | | | | | | | |
| Of city—Continued. | | | | | | | | | | Of other civil di- visions. | Private. | Libraries. | | Art galleries and museums. | | City num- ber. |
| High and collegiate. | | | | | | Special. | | | | | | | | | | |
| Day. | | | Night. | | | | | | | | | | | | | |
| Salaries and wages. | | | Salaries and wages. | | | Salaries and wages. | | | | | | | | | | |
| Of teachers. | Of others. | All other. | Of teachers. | Of others. | All other. | Of teachers. | Of others. | All other. | Salaries and wages. | | | All other. | Salaries and wages. | All other. | | |
| \$26,950 | \$2,262 | \$12,233 | | | | | | | | | \$9,509 | \$10,615 | | 108 | | |
| 18,500 | 2,040 | 2,132 | | | | | | \$200 | | | 3,279 | 2,128 | | 109 | | |
| 12,386 | 480 | 2,139 | | | | | | | | | 2,740 | 2,966 | | 110 | | |
| 16,177 | 2,025 | 1,263 | | | | | | | | | 2,633 | 1,055 | | 111 | | |
| 24,659 | 1,536 | 1,484 | | | | | \$770 | 172 | | | 3,985 | 1,570 | | 112 | | |
| 10,850 | 600 | | | | | | | | | | | | | 113 | | |
| 18,066 | 1,225 | 475 | | | | | | | | | 3,794 | 3,283 | | 114 | | |
| 9,156 | 720 | 365 | | | | | | | | | 1,204 | 557 | | 115 | | |
| 15,350 | 1,394 | 21,064 | | | | | | | | | 3,743 | 5,187 | | 116 | | |
| 11,573 | 2,235 | 826 | | | | | | | | | | | | 117 | | |
| 11,525 | 700 | 1,240 | | | | | | | | | 2,293 | 1,779 | | 118 | | |
| 12,845 | 1,530 | 2,972 | | | | | | | | | | | | 119 | | |
| 20,440 | 1,527 | 2,600 | | | | | | | | | 5,710 | 4,726 | | 120 | | |
| 29,093 | 1,341 | 6,415 | \$1,327 | | \$51 | | | | | | 6,474 | 9,535 | | 121 | | |
| 15,999 | 1,440 | 2,150 | | | | | | | | | 3,049 | 1,615 | | 122 | | |
| 15,159 | 720 | 4,476 | | | | | 3,719 | \$275 | 1,207 | | 3,678 | 2,707 | | 123 | | |
| 17,936 | 875 | 5,360 | | | | | 9,447 | 859 | 1,022 | | 7,702 | 6,000 | | 124 | | |
| 24,175 | 2,010 | 7,712 | | | | | 5,535 | 593 | 7,707 | | 3,017 | 2,259 | | 125 | | |
| 19,384 | 1,400 | 3,530 | | | | | | | | | 5,755 | 6,050 | \$548 | 126 | | |
| 16,737 | | | | | | | 2,875 | | 2,526 | | 4,005 | 3,115 | | 127 | | |
| 9,950 | 1,758 | 1,889 | | | | | | | | | | | | 128 | | |
| 19,278 | 239 | 6,871 | | | | | 696 | | | | 2,625 | 3,374 | | 129 | | |
| 43,870 | 2,370 | 9,935 | | | | | 579 | 25 | 261 | | 6,360 | 13,323 | | 130 | | |
| 17,137 | | 4,943 | | | | | 1,650 | | | | 2,758 | 1,506 | | 131 | | |
| 17,195 | 722 | 2,127 | | | | | | | | | | 2,500 | | 132 | | |
| 7,006 | 531 | 455 | | | | | | | | | | | | 133 | | |
| 8,610 | 1,020 | | | | | | | | | | | | | 134 | | |
| 10,530 | 3,630 | 4,244 | | | | | | | | | 3,178 | 1,288 | | 135 | | |
| 17,826 | 1,200 | 2,703 | | | | | 300 | | | | 1,848 | 1,131 | | 136 | | |
| | | | | | | | | | | | 6,046 | 3,590 | | 137 | | |
| 7,350 | 420 | 1,423 | | | | | | | | | 1,489 | 1,272 | | 138 | | |
| 6,990 | 507 | 259 | | | | | | | | | 2,172 | 557 | | 139 | | |
| 11,466 | 510 | 1,608 | | | | | | | | | | | | 140 | | |
| 21,554 | 1,816 | 5,664 | | | | | | | | | 3,760 | 2,393 | | 141 | | |
| | | | | | | | | | | | | 691 | | 142 | | |
| 15,864 | 1,200 | 4,347 | | | | | 2,600 | | 909 | | | 3,000 | | 143 | | |
| 17,050 | 1,338 | 3,897 | | | | | 1,500 | | 537 | | | 2,026 | | 144 | | |
| 9,296 | 560 | 2,109 | 168 | \$18 | 12 | | | | | | 2,775 | 978 | | 145 | | |
| 33,121 | 3,451 | 4,073 | | | | | | | | | 5,604 | 2,063 | | 146 | | |
| 20,925 | 1,120 | 1,356 | | | | | 5,475 | 500 | 1,975 | | 2,720 | | | 147 | | |
| 10,765 | 638 | 171 | | | | | 1,690 | | 428 | | 1,800 | 357 | | 148 | | |
| 12,971 | 1,230 | 5,079 | 982 | 88 | | | | | | | 4,357 | 3,630 | | 149 | | |
| 19,780 | 900 | 2,350 | | | | | | | | | 5,140 | 2,861 | 2,960 | \$1,163 | 150 | |
| 14,859 | 1,500 | 682 | | | | | 850 | | | | 3,693 | 2,391 | | | 151 | |
| 30,191 | | 169 | | | | | | | | | 3,920 | 1,589 | | | 152 | |
| 11,183 | 1,553 | 3,451 | | | | | 798 | | 158 | \$9,604 | | | | | 153 | |
| 12,412 | 1,150 | 2,372 | | | | | 700 | | | | | 3,000 | | | 154 | |

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

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

Comparative summary for 148 cities, grouped

| CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|---------------------------|---|---------------------|-----------------------------|--------------------|-------------------------|------------------|---------------------|-------------|--------------|---------------------|------------------|------------------|
| | VI.—Education. | | | | | | | | | | | |
| | Aggregate. | | | | Schools. | | | | | | | |
| | | | | | Of city. | | | | | | | |
| | | | | | General administration. | | Elementary. | | | | | |
| | | | | | | | Day. | | | Night. | | |
| | Total. | Salaries and wages. | All other. | | Salaries and wages. | All other. | Salaries and wages. | | All other. | Salaries and wages. | | All other. |
| | | | Miscellaneous. ² | Service transfers. | | | Of teachers. | Of others. | | Of teachers. | Of others. | |
| Grand total: ³ | | | | | | | | | | | | |
| 1905..... | \$92,032,441 | \$74,884,522 | \$16,987,777 | \$160,142 | \$2,483,287 | \$706,208 | \$53,280,226 | \$5,196,714 | \$11,829,057 | (⁴) | (⁴) | (⁴) |
| 1904..... | 90,820,105 | 73,146,169 | 17,452,671 | 221,265 | 2,130,597 | 508,401 | \$52,891,769 | \$5,102,107 | \$12,794,279 | (⁴) | (⁴) | (⁴) |
| 1903..... | 85,035,748 | 67,681,998 | 17,151,607 | 202,143 | 1,880,966 | 768,221 | \$49,478,610 | \$4,862,143 | \$12,554,575 | (⁴) | (⁴) | (⁴) |
| 1902 ¹ | 78,533,971 | 64,696,483 | 13,837,488 | (¹) | (⁶) | (⁶) | \$56,051,830 | \$6,735,273 | \$12,380,043 | (⁶) | (⁶) | (⁶) |
| Group I: | | | | | | | | | | | | |
| 1905..... | 55,563,099 | 45,490,143 | 9,986,339 | 86,617 | 1,437,593 | 395,154 | \$32,821,356 | \$3,014,024 | \$6,849,188 | (⁴) | (⁴) | (⁴) |
| 1904..... | 56,614,154 | 45,706,768 | 10,745,204 | 162,182 | 1,109,925 | 282,969 | \$33,488,431 | \$3,021,145 | \$7,814,746 | (⁴) | (⁴) | (⁴) |
| 1903..... | 52,954,711 | 42,023,966 | 10,775,747 | 154,998 | 971,537 | 587,080 | \$30,998,932 | \$2,938,220 | \$7,811,895 | (⁴) | (⁴) | (⁴) |
| 1902 ¹ | 48,882,567 | 40,480,824 | 8,401,743 | (¹) | (⁶) | (⁶) | \$34,906,433 | \$4,259,262 | \$7,520,133 | (⁶) | (⁶) | (⁶) |
| Group II: | | | | | | | | | | | | |
| 1905..... | 15,481,216 | 12,679,168 | 2,777,876 | 24,172 | 392,390 | 123,274 | \$8,860,304 | \$927,374 | \$1,992,186 | (⁴) | (⁴) | (⁴) |
| 1904..... | 14,412,131 | 11,792,592 | 2,595,735 | 23,804 | 408,359 | 105,591 | \$8,287,417 | \$839,564 | \$1,882,347 | (⁴) | (⁴) | (⁴) |
| 1903..... | 13,337,560 | 10,935,175 | 2,375,931 | 26,454 | 377,628 | 100,284 | \$7,738,317 | \$750,423 | \$1,646,951 | (⁴) | (⁴) | (⁴) |
| 1902 ¹ | 12,422,083 | 10,382,264 | 2,039,819 | (¹) | (⁶) | (⁶) | \$9,075,475 | \$1,018,118 | \$1,819,158 | (⁶) | (⁶) | (⁶) |
| Group III: | | | | | | | | | | | | |
| 1905..... | 12,539,230 | 9,961,454 | 2,547,715 | 30,061 | 350,856 | 115,728 | \$6,980,922 | \$735,428 | \$1,787,592 | (⁴) | (⁴) | (⁴) |
| 1904..... | 11,853,342 | 9,411,824 | 2,424,802 | 16,716 | 322,917 | 66,834 | \$6,725,276 | \$731,338 | \$1,771,352 | (⁴) | (⁴) | (⁴) |
| 1903..... | 11,168,246 | 8,826,847 | 2,332,496 | 8,903 | 312,677 | 47,735 | \$6,335,941 | \$714,194 | \$1,721,823 | (⁴) | (⁴) | (⁴) |
| 1902 ¹ | 10,269,710 | 8,347,192 | 1,922,518 | (¹) | (⁶) | (⁶) | \$7,228,726 | \$932,828 | \$1,693,167 | (⁶) | (⁶) | (⁶) |
| Group IV: ³ | | | | | | | | | | | | |
| 1905..... | 8,448,896 | 6,753,757 | 1,675,847 | 19,292 | 302,448 | 72,052 | \$4,617,644 | \$519,888 | \$1,200,091 | (⁴) | (⁴) | (⁴) |
| 1904..... | 7,940,478 | 6,234,985 | 1,686,930 | 18,563 | 289,396 | 53,007 | \$4,390,645 | \$510,060 | \$1,225,834 | (⁴) | (⁴) | (⁴) |
| 1903..... | 7,575,231 | 5,896,010 | 1,667,433 | 11,788 | 219,124 | 33,122 | \$4,405,420 | \$459,306 | \$1,373,906 | (⁴) | (⁴) | (⁴) |
| 1902 ¹ | 6,959,611 | 5,486,203 | 1,473,408 | (¹) | (⁶) | (⁶) | \$4,841,196 | \$525,065 | \$1,347,585 | (⁶) | (⁶) | (⁶) |

¹ Payments in error subsequently corrected by refund receipts.² Including all payments to schools of other civil divisions and to private schools.³ Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.⁴ Expenses for elementary night schools included with those for elementary day schools.

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

according to population in 1905: 1902 to 1905.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | |
|---|------------------------|--------------------------|---------------------|------------------|------------------|---------------------|------------------|------------------|------------------|-----------------------------------|-------------|-------------|-----------|-------------------------------|--|
| VI.—Education—Continued. | | | | | | | | | | | | | | | |
| Schools—Continued. | | | | | | | | | | | | | | | |
| Of city—Continued. | | | | | | | | | | Of other civil di- visions. | Private. | Libraries. | | Art galleries and museums. | |
| High and collegiate. | | | | | | Special. | | | | | | | | | |
| Day. | | | Night. | | | Salaries and wages. | | | | | | | | | |
| Salaries and wages. | | All other. | Salaries and wages. | | All other. | Salaries and wages. | | All other. | | | | | | | |
| Of teachers. | Of others. | | Of teachers. | Of others. | | Of teachers. | Of others. | | | | | | | | |
| ⁵ \$9,914,225 | ⁵ \$938,353 | ⁵ \$2,002,209 | (⁵) | (⁵) | (⁵) | \$644,543 | \$178,345 | \$454,951 | (⁵) | ⁶ \$247,443 | \$1,796,359 | \$1,626,101 | \$452,470 | \$281,950 | |
| ⁵ 8,125,400 | ⁵ 1,009,798 | ⁵ 1,505,704 | (⁵) | (⁵) | (⁵) | 1,400,823 | 213,501 | 499,327 | (⁵) | ⁶ 459,676 | 1,649,607 | 1,528,596 | 622,567 | 377,953 | |
| ⁵ 7,218,937 | ⁵ 871,430 | ⁵ 1,214,757 | (⁵) | (⁵) | (⁵) | 1,053,549 | 177,997 | 570,401 | (⁵) | ⁶ 315,844 | 1,535,395 | 1,509,244 | 602,971 | 420,708 | |
| (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | ⁶ 57,492 | 1,481,459 | 1,071,304 | 427,921 | 328,649 | |
| ⁵ 5,646,332 | ⁵ 563,502 | ⁵ 1,102,220 | (⁵) | (⁵) | (⁵) | 366,343 | 161,497 | 362,092 | (⁵) | ⁶ 124,498 | 1,036,005 | 971,463 | 443,491 | 268,341 | |
| ⁵ 4,416,251 | ⁵ 713,140 | ⁵ 738,985 | (⁵) | (⁵) | (⁵) | 1,192,337 | 196,264 | 435,082 | (⁵) | ⁶ 345,982 | 959,602 | 933,315 | 609,673 | 356,307 | |
| ⁵ 4,078,345 | ⁵ 616,881 | ⁵ 609,158 | (⁵) | (⁵) | (⁵) | 767,918 | 156,430 | 497,951 | (⁵) | ⁶ 227,405 | 905,590 | 807,412 | 590,113 | 389,844 | |
| (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | ⁶ 10,500 | 889,914 | 564,954 | 425,215 | 306,156 | |
| ⁵ 1,849,327 | ⁵ 145,883 | ⁵ 332,185 | (⁵) | (⁵) | (⁵) | 140,391 | 11,368 | 35,702 | (⁵) | ⁶ 69,346 | 349,911 | 238,768 | 2,220 | 10,587 | |
| ⁵ 1,676,754 | ⁵ 132,929 | ⁵ 314,270 | (⁵) | (⁵) | (⁵) | 113,047 | 9,606 | 29,199 | (⁵) | ⁶ 65,658 | 320,472 | 207,363 | 4,444 | 15,111 | |
| ⁵ 1,471,530 | ⁵ 114,555 | ⁵ 243,003 | (⁵) | (⁵) | (⁵) | 156,001 | 13,238 | 30,886 | (⁵) | ⁶ 47,242 | 306,776 | 311,363 | 6,707 | 22,656 | |
| (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | ⁶ 16,909 | 288,671 | 192,275 | ..... | 11,477 | |
| ⁵ 1,418,704 | ⁵ 142,365 | ⁵ 329,704 | (⁵) | (⁵) | (⁵) | 86,904 | 3,728 | 35,240 | (⁵) | ⁶ 53,554 | 239,296 | 254,099 | 3,251 | 1,859 | |
| ⁵ 1,231,289 | ⁵ 97,467 | ⁵ 280,692 | (⁵) | (⁵) | (⁵) | 81,613 | 2,841 | 22,975 | (⁵) | ⁶ 47,051 | 215,843 | 250,284 | 3,240 | 2,330 | |
| ⁵ 1,083,977 | ⁵ 92,827 | ⁵ 256,296 | (⁵) | (⁵) | (⁵) | 93,858 | 3,624 | 32,069 | (⁵) | ⁶ 40,431 | 195,276 | 235,256 | 3,473 | 7,789 | |
| (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | ⁶ 30,083 | 185,638 | 189,722 | ..... | 9,546 | |
| ⁵ 999,862 | ⁵ 86,603 | ⁵ 238,100 | (⁵) | (⁵) | (⁵) | 50,905 | 1,752 | 21,917 | (⁵) | ⁶ 45 | 171,147 | 161,771 | 3,508 | 1,163 | |
| ⁵ 801,106 | ⁵ 66,262 | ⁵ 171,757 | (⁵) | (⁵) | (⁵) | 13,826 | 4,790 | 12,071 | (⁵) | ⁶ 985 | 153,690 | 137,634 | 5,210 | 4,205 | |
| ⁵ 585,085 | ⁵ 47,167 | ⁵ 106,300 | (⁵) | (⁵) | (⁵) | 35,772 | 4,705 | 9,495 | (⁵) | ⁶ 766 | 127,753 | 155,213 | 2,678 | 419 | |
| (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | ..... | 117,236 | 124,353 | 2,706 | 1,470 | |

⁵ Expenses for high and collegiate night schools included with those for high and collegiate day schools.⁶ Payments to schools of other civil divisions included with those to private schools.⁷ Service transfers not included in the classification by departments, offices, and accounts.⁸ All expenses for schools of city included under "elementary day" schools.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | |
|--------------|------------------|---|----------------------------|-------------|----------|------------------------------|---------------|---------------------------|-------------|---------------------------|---------------|---------------------------|---------------|------------------------------|---------------|
| | | VII.—Recreation. | | | | | | | | | | | | | |
| | | Aggregate. | | | | Parks, gardens, etc. | | | | | | | | | |
| | | | | | | General admin- istration. | | General park expenses. | | Parkways and bridges. | | Park police. | | Zoological col- lections. | |
| | | 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. | Salaries and wages. | All other. |
| | | Miscel- laneous. | Service trans- fers. | | | | | | | | | | | | |
| | Grand total..... | \$10,332,574 | \$6,700,561 | \$3,540,245 | \$91,768 | \$466,914 | \$407,855 | \$4,134,095 | \$1,910,067 | \$373,470 | \$263,045 | \$569,651 | \$4,635 | \$237,879 | \$205,496 |
| | Group I..... | 7,736,927 | 5,062,631 | 2,614,447 | 59,849 | 302,585 | 372,900 | 3,068,040 | 1,355,326 | 285,072 | 207,067 | 458,596 | 3,789 | 222,601 | 177,614 |
| | Group II..... | 1,357,258 | 877,897 | 470,054 | 9,307 | 93,301 | 17,268 | 532,590 | 255,082 | 54,080 | 31,367 | 74,837 | 243 | 13,169 | 21,657 |
| | Group III..... | 863,925 | 521,954 | 327,023 | 14,948 | 49,950 | 16,454 | 362,804 | 206,467 | 28,761 | 21,759 | 26,743 | 562 | 1,389 | 4,490 |
| | Group IV..... | 374,464 | 238,079 | 128,721 | 7,664 | 21,078 | 1,233 | 170,661 | 93,192 | 5,557 | 2,852 | 9,475 | 41 | 720 | 1,735 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | |
|----|-------------------------|-------------|-------------|-----------|---------|-----------|----------|-------------|-----------|----------|---------|-----------|---------|-----------|----------|
| 1 | New York, N. Y..... | \$2,420,377 | \$1,768,554 | \$650,790 | \$1,033 | \$117,818 | \$12,544 | \$1,250,643 | \$350,781 | \$17,333 | \$3,565 | \$221,762 | \$2,696 | \$129,902 | \$79,738 |
| 2 | Chicago, Ill..... | 1,555,452 | 1,030,272 | 508,711 | 16,469 | 69,440 | 39,272 | 409,690 | 263,126 | 167,833 | 108,701 | 11,515 | 11,515 | 9,220 | 9,220 |
| 3 | Philadelphia, Pa..... | 951,179 | 421,831 | 529,348 | 9,984 | 302,256 | 268,551 | 154,994 | 3,890 | 21,110 | 114,993 | 3,375 | 3,375 | 17,500 | 17,500 |
| 4 | St. Louis, Mo..... | 207,642 | 104,385 | 103,257 | 8,070 | 3,208 | 72,695 | 71,519 | 7,289 | 12,720 | 11,640 | 3,375 | 3,375 | 608 | 608 |
| 5 | Boston, Mass..... | 727,546 | 439,911 | 279,523 | 8,112 | 15,616 | 3,469 | 187,579 | 137,961 | 56,574 | 37,405 | 3,375 | 3,375 | 608 | 608 |
| 6 | Baltimore, Md..... | 215,443 | 150,132 | 58,091 | 7,220 | 14,227 | 3,122 | 69,611 | 43,646 | 18,314 | 4,468 | 23,304 | 701 | 2,649 | 3,151 |
| 7 | Cleveland, Ohio..... | 210,124 | 166,333 | 42,645 | 1,146 | 17,814 | 962 | 82,672 | 23,691 | 38,142 | 3,106 | 3,106 | 3,106 | 5,560 | 5,560 |
| 8 | Buffalo, N. Y..... | 164,210 | 105,369 | 56,228 | 2,613 | 11,900 | 2,694 | 62,735 | 23,951 | 11,803 | 15,127 | 1,680 | 1,680 | 1,049 | 1,049 |
| 9 | San Francisco, Cal..... | 396,575 | 273,234 | 123,341 | 5,881 | 10,260 | 1,785 | 254,149 | 108,921 | 1,456 | 26,370 | 9,568 | 9,568 | 12,780 | 12,780 |
| 10 | Pittsburg, Pa..... | 173,244 | 123,648 | 49,596 | 5,881 | 553 | 77,956 | 26,612 | 1,456 | 26,370 | 9,568 | 9,568 | 9,568 | 12,780 | 12,780 |
| 11 | Cincinnati, Ohio..... | 61,046 | 41,845 | 19,201 | 8,220 | 162 | 23,360 | 10,083 | 2,036 | 1,446 | 10,192 | 256 | 256 | 2,430 | 2,430 |
| 12 | Detroit, Mich..... | 184,362 | 137,566 | 46,796 | 11,755 | 2,082 | 118,722 | 39,987 | 3,417 | 3,417 | 392 | 588 | 588 | 934 | 934 |
| 13 | Milwaukee, Wis..... | 95,706 | 52,537 | 25,111 | 18,058 | 4,000 | 433 | 31,270 | 26,915 | 1,069 | 3,347 | 59,952 | 59,952 | 42,616 | 42,616 |
| 14 | New Orleans, La..... | 42,997 | 31,678 | 11,319 | 3,600 | 358 | 24,160 | 6,748 | 1,069 | 3,347 | 59,952 | 59,952 | 59,952 | 42,616 | 42,616 |
| 15 | Washington, D. C..... | 331,024 | 215,336 | 110,490 | 3,198 | 134,247 | 66,391 | 66,391 | 66,391 | 66,391 | 66,391 | 66,391 | 66,391 | 66,391 | 66,391 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|------------------------|----------|----------|----------|---------|---------|--------|--------|----------|---------|----------|--------|--------|---------|---------|
| 16 | Newark, N. J..... | \$39,356 | \$20,047 | \$19,309 | \$6,400 | \$2,179 | \$729 | \$187 | \$11,417 | \$3,323 | \$10,858 | \$20 | \$909 | \$1,162 | \$1,162 |
| 17 | Minneapolis, Minn..... | 106,099 | 69,084 | 37,015 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 |
| 18 | Jersey City, N. J..... | 228,224 | 102,260 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 | 17,964 |
| 19 | Louisville, Ky..... | 79,969 | 61,644 | 18,325 | 6,550 | 2,967 | 2,967 | 2,967 | 2,967 | 2,967 | 2,967 | 2,967 | 2,967 | 2,967 | 2,967 |
| 20 | Indianapolis, Ind..... | 71,448 | 52,325 | 19,123 | 7,400 | 200 | 41,915 | 14,285 | 3,722 | 7,180 | 15,973 | 2,860 | 2,860 | 2,860 | 2,860 |
| 21 | Providence, R. I..... | 63,086 | 29,217 | 32,844 | \$1,025 | 2,633 | 707 | 20,353 | 18,498 | 5,779 | 1,203 | 7,107 | 5,001 | 7,086 | 7,086 |
| 22 | St. Paul, Minn..... | 120,081 | 79,481 | 38,720 | 1,880 | 3,000 | 212 | 56,549 | 21,514 | 5,779 | 1,203 | 7,107 | 2,983 | 3,106 | 3,106 |
| 23 | Rochester, N. Y..... | 80,934 | 48,616 | 32,318 | 10,136 | 1,605 | 27,119 | 15,057 | 1,766 | 91 | 7,107 | 2,983 | 2,983 | 3,106 | 3,106 |
| 24 | Kansas City, Mo..... | 135,699 | 99,190 | 36,509 | 13,650 | 4,859 | 46,712 | 19,632 | 22,238 | 11,810 | 10,876 | 2,937 | 2,937 | 2,937 | 2,937 |
| 25 | Toledo, Ohio..... | 37,932 | 24,422 | 13,510 | 8,747 | 292 | 15,675 | 10,281 | 10,281 | 10,281 | 10,281 | 10,281 | 10,281 | 10,281 | 10,281 |
| 26 | Denver, Colo..... | 132,016 | 68,025 | 63,381 | 610 | 4,045 | 506 | 58,662 | 37,144 | 4,348 | 223 | 970 | 668 | 668 | 668 |
| 27 | Allentown, Pa..... | 69,321 | 54,456 | 14,865 | 2,962 | 36,844 | 6,618 | 800 | 399 | 10,571 | 1,779 | 999 | 999 | 999 | 999 |
| 28 | Columbus, Ohio..... | 10,376 | 7,047 | 3,321 | 8 | 2,520 | 4,527 | 1,570 | 284 | 284 | 284 | 284 | 284 | 284 | 284 |
| 29 | Worcester, Mass..... | 26,995 | 13,441 | 9,963 | 3,591 | 1,260 | 658 | 6,180 | 7,613 | 1,750 | 1,316 | 520 | 142 | 142 | 142 |
| 30 | Los Angeles, Cal..... | 107,620 | 85,699 | 21,898 | 23 | 3,987 | 212 | 69,967 | 16,205 | 360 | 457 | 5,519 | 927 | 927 | 927 |
| 31 | Memphis, Tenn..... | 47,678 | 28,544 | 16,954 | 2,170 | 7,450 | 872 | 17,366 | 13,262 | 3,128 | 2,830 | 600 | 600 | 1,000 | 1,000 |
| 32 | Omaha, Nebr..... | 30,551 | 19,220 | 11,331 | 2,350 | 176 | 16,870 | 8,172 | 6,175 | 1,504 | 485 | 1,035 | 437 | 437 | 437 |
| 33 | New Haven, Conn..... | 30,153 | 18,115 | 12,038 | 2,300 | 541 | 7,537 | 6,175 | 6,175 | 6,175 | 6,175 | 6,175 | 6,175 | 6,175 | 6,175 |
| 34 | Syracuse, N. Y..... | 30,883 | 23,262 | 7,621 | 2,650 | 17,956 | 6,176 | 6,176 | 6,176 | 6,176 | 6,176 | 6,176 | 6,176 | 6,176 | 6,176 |
| 35 | Scranton, Pa..... | 8,632 | 3,738 | 4,894 | 2,338 | 325 | 2,769 | 2,769 | 2,769 | 2,769 | 2,769 | 2,769 | 2,769 | 2,769 | 2,769 |
| 36 | St. Joseph, Mo..... | 15,048 | 6,953 | 8,095 | 1,000 | 4,918 | 5,307 | 485 | 1,035 | 485 | 1,035 | 485 | 485 | 485 | 485 |
| 37 | Paterson, N. J..... | 22,226 | 18,577 | 3,649 | 600 | 684 | 14,857 | 2,130 | 3,120 | 485 | 2,270 | 2,270 | 2,270 | 2,270 | 2,270 |
| 38 | Fall River, Mass..... | 11,000 | 8,120 | 2,880 | 1,323 | 273 | 3,895 | 881 | 881 | 881 | 881 | 881 | 881 | 881 | 881 |
| 39 | Portland, Ore..... | 23,134 | 14,283 | 8,851 | 14,283 | 8,851 | 14,283 | 8,851 | 8,851 | 8,851 | 8,851 | 8,851 | 8,851 | 8,851 | 8,851 |
| 40 | Atlanta, Ga..... | 28,797 | 14,131 | 14,666 | 800 | 120 | 1,420 | 1,360 | 2,135 | 735 | 735 | 735 | 735 | 735 | 735 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|-------------------------|----------|----------|----------|---------|--------|----------|----------|----------|---------|-------|-------|-------|-------|-------|
| 41 | Seattle, Wash..... | \$41,234 | \$28,207 | \$13,027 | \$1,000 | \$179 | \$27,804 | \$12,768 | \$12,119 | \$5,204 | \$75 | \$85 | \$85 | \$85 | \$85 |
| 42 | Dayton, Ohio..... | 5,890 | 4,542 | 1,348 | 2,500 | 3,542 | 3,542 | 3,542 | 3,542 | 3,542 | 3,542 | 3,542 | 3,542 | 3,542 | 3,542 |
| 43 | Albany, N. Y..... | 72,141 | 47,059 | 25,082 | 1,423 | 6,272 | 24,238 | 9,951 | 12,119 | 5,204 | 75 | 85 | 85 | 85 | 85 |
| 44 | Grand Rapids, Mich..... | 23,800 | 16,105 | 7,695 | 1,423 | 6,272 | 13,238 | 5,694 | 2,640 | 2,907 | 75 | 85 | 85 | 85 | 85 |
| 45 | Cambridge, Mass..... | 61,272 | 32,150 | 28,976 | 146 | 2,953 | 3,264 | 23,761 | 18,070 | 2,640 | 2,907 | 75 | 85 | 85 | 85 |
| 46 | Lowell, Mass..... | 18,846 | 10,524 | 8,152 | 170 | 1,298 | 9,203 | 3,330 | 3,686 | 1,086 | 960 | \$85 | \$85 | \$85 | \$85 |
| 47 | Hartford, Conn..... | 48,353 | 34,342 | 13,460 | 551 | 3,604 | 25,024 | 7,585 | 3,686 | 1,086 | 960 | \$85 | \$85 | \$85 | \$85 |
| 48 | Reading, Pa..... | 10,316 | 7,920 | 2,046 | 350 | 2,100 | 4,960 | 1,856 | 73 | 960 | \$85 | \$85 | \$85 | \$85 | \$85 |
| 49 | Richmond, Va..... | 28,862 | 11,583 | 16,910 | 369 | 11,583 | 5,583 | 5,583 | 2,135 | 735 | 735 | 735 | 735 | 735 | 735 |
| 50 | Nashville, Tenn..... | 6,996 | 4,705 | 2,291 | 800 | 120 | 1,420 | 1,360 | 2,135 | 735 | 735 | 735 | 735 | 735 | 735 |

1 Payments in error subsequently corrected by refund receipts.

2 Given in Table 7 as net or corporate interest payments paid or payable from general revenues and from special assessments.

3 Including service transfers to the amount of \$1,408, reported in footnotes for certain cities.

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and the number assigned to each, see page 94.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

⁴ Includes service transfers.

⁶ Includes \$82 from service transfers.

STATISTICS OF CITIES.

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | |
|--------------|---------------------------|---|---------|---------------------------|----------------------------|------------------------------|------------|---------------------------|---------------|---------------------------|---------------|---------------------------|---------------|------------------------------|--|
| | | VII.—Recreation. | | | | | | | | | | | | | |
| | | Aggregate. | | | | Parks, gardens, etc. | | | | | | | | | |
| | | | | | | General admin- istration. | | General park expenses. | | Parkways and bridges. | | Park police. | | Zoological col- lections. | |
| 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. | Salaries and wages. | All other. | | |
| | | | | Miscel- laneous. | Service trans- fers. | | | | | | | | | | |
| 51 | Trenton, N. J. | \$16,600 | \$9,783 | \$6,817 | | \$1,210 | \$32 | \$8,573 | \$6,485 | | | | | | |
| 52 | Wilmington, Del. | 15,027 | 11,962 | 3,065 | | 1,061 | 365 | 4,404 | 1,399 | \$401 | \$91 | \$5,665 | \$216 | | |
| 53 | Camden, N. J. | 8,295 | 2,100 | 6,195 | | 50 | | 1,150 | 5,267 | | | | | | |
| 54 | Bridgeport, Conn. | 22,683 | 16,809 | 5,874 | | 1,558 | 106 | 14,236 | 2,073 | | | | | | |
| 55 | Lynn, Mass. | 37,056 | 15,758 | 21,270 | \$28 | 1,582 | 2,636 | 4,772 | 9,143 | 366 | 2,412 | | | | |
| 56 | Troy, N. Y. | 9,099 | 4,515 | 4,584 | | 600 | | 876 | 2,166 | | | 1,719 | | | |
| 57 | Des Moines, Iowa. | 47,650 | 24,687 | 22,963 | | 3,825 | 365 | 19,587 | 19,695 | | | 860 | | \$596 | |
| 58 | New Bedford, Mass. | 21,515 | 13,070 | 7,836 | 609 | 1,800 | 670 | 5,319 | 5,359 | 1,000 | 234 | 2,803 | \$750 | 797 | |
| 59 | Springfield, Mass. | 39,978 | 22,868 | 14,681 | 2,429 | 1,800 | 756 | 12,017 | 4,566 | 630 | 1,349 | 1,600 | | 2,749 | |
| 60 | Oakland, Cal. | 23,194 | 16,906 | 6,283 | | 1,080 | 14 | 12,594 | 5,451 | 3,232 | 503 | | | | |
| 61 | Lawrence, Mass. | 15,769 | 8,557 | 6,741 | 471 | | 414 | 7,493 | 2,098 | | | | | | |
| 62 | Somerville, Mass. | 26,907 | 12,229 | 14,215 | 463 | | | 7,206 | 12,086 | | 385 | | | | |
| 63 | Kansas City, Kans. | 1,741 | 1,494 | 247 | | | | 1,010 | 247 | | | 484 | | | |
| 64 | Savannah, Ga. | 10,577 | 8,505 | 2,072 | | | | 7,272 | 1,844 | | | | | | |
| 65 | Hoboken, N. J. | 15,214 | 11,297 | 3,917 | | 3,600 | | 1,991 | 3,064 | | | 4,380 | | | |
| 66 | Peoria, Ill. | 34,611 | 24,696 | 9,915 | | 3,822 | 1,043 | 17,939 | 5,908 | 362 | 47 | 2,400 | 121 | | |
| 67 | Duluth, Minn. | 13,302 | 8,407 | 3,311 | 1,584 | 1,200 | 429 | 7,207 | 4,466 | | | | | | |
| 68 | Utica, N. Y. | 7,358 | 750 | 6,608 | | | | 342 | 6,184 | | 88 | | | | |
| 69 | Manchester, N. H. | 9,665 | 5,106 | 3,815 | 744 | | | 5,061 | 3,326 | | 209 | | | | |
| 70 | Evansville, Ind. | 2,983 | 1,748 | 1,235 | | | | 767 | 543 | 981 | 692 | | | | |
| 71 | Yonkers, N. Y. | 9,271 | 5,755 | 3,491 | 25 | | | 3,210 | 767 | | | | | | |
| 72 | San Antonio, Tex. | 16,989 | 12,468 | 4,521 | | 1,500 | | 9,502 | 3,221 | | | 1,466 | | | |
| 73 | Elizabeth, N. J. | 842 | 500 | 342 | | | | | | | | 500 | | | |
| 74 | Waterbury, Conn. | 6,216 | 4,666 | 1,550 | | | | 4,666 | 772 | | | | | | |
| 75 | Salt Lake City, Utah. | 16,220 | 9,734 | 1,784 | 4,702 | 960 | 18 | 8,774 | 1,023 | | 4,581 | | | | |
| 76 | Erie, Pa. | 4,717 | 3,864 | 853 | | 1,260 | | 2,604 | | | 508 | | | | |
| 77 | Wilkesbarre, Pa. | 995 | | 995 | | | 495 | | | | | | | | |
| 78 | Schenectady, N. Y. | 1,442 | 472 | 970 | | 472 | 198 | | | | | | | | |
| 79 | Norfolk, Va. | 11,159 | 7,403 | 3,756 | | 1,200 | 102 | 4,013 | 3,306 | | | 1,551 | | 639 348 | |
| 80 | Houston, Tex. | 4,309 | 1,273 | 3,036 | | 840 | | 433 | 2,878 | | | | | | |
| 81 | Charleston, S. C. | 13,014 | 5,630 | 7,384 | | 300 | 128 | 4,617 | 5,781 | | 482 | 600 | | | |
| 82 | Harrisburg, Pa. | 21,954 | 16,175 | 5,779 | | 4,575 | 3,372 | 8,711 | 345 | 1,209 | 173 | 1,680 | 140 | | |
| 83 | Portland, Me. | 15,903 | 8,475 | 7,294 | 134 | 800 | | 5,230 | 4,018 | | | | | | |
| 84 | Dallas, Tex. | 6,836 | 3,762 | 2,324 | 750 | | | 3,762 | 3,074 | | | | | | |
| 85 | Tacoma, Wash. | 27,187 | 16,219 | 10,968 | | | | 16,219 | 9,978 | | | | | | |
| 86 | Terre Haute, Ind. | 3,616 | 2,366 | 1,250 | | 600 | | 1,766 | 876 | | | | | | |
| 87 | Youngstown, Ohio. | 6,321 | 4,808 | 1,513 | | | | 4,808 | 1,513 | | | | | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | |
|-----|----------------------|----------|---------|---------|---------|---------|-------|---------|---------|-------|-------|-------|-------|-------|-------|
| 88 | Fort Wayne, Ind. | \$10,864 | \$9,236 | \$1,628 | ..... | \$1,500 | ..... | \$7,736 | \$1,628 | ..... | ..... | ..... | ..... | ..... | ..... |
| 89 | Holyoke, Mass. | 11,106 | 6,666 | 2,832 | \$1,608 | 692 | \$202 | 4,371 | 1,521 | ..... | \$5 | ..... | ..... | ..... | ..... |
| 90 | Akron, Ohio. | 3,304 | 2,390 | 914 | ..... | ..... | ..... | 2,390 | 842 | ..... | 72 | ..... | ..... | ..... | ..... |
| 91 | Brockton, Mass. | 1,794 | 570 | 1,224 | ..... | ..... | ..... | 66 | 45 | ..... | ..... | ..... | ..... | ..... | ..... |
| 92 | Saginaw, Mich. | 2,499 | 2,090 | 409 | ..... | ..... | ..... | 2,090 | 409 | ..... | ..... | ..... | ..... | ..... | ..... |
| 93 | Lincoln, Nebr. | 1,517 | 1,083 | 434 | ..... | ..... | ..... | 1,083 | 434 | ..... | ..... | ..... | ..... | ..... | ..... |
| 94 | Lancaster, Pa. | 541 | ..... | 541 | ..... | ..... | ..... | ..... | 281 | ..... | ..... | ..... | ..... | ..... | ..... |
| 95 | Covington, Ky. | 60 | ..... | 60 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 96 | Altoona, Pa. | 352 | ..... | 352 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 97 | Spokane, Wash. | 20,215 | 16,252 | 3,963 | ..... | ..... | ..... | 16,252 | 1,463 | ..... | ..... | ..... | ..... | ..... | ..... |
| 98 | Birmingham, Ala. | 3,879 | 1,551 | 2,328 | ..... | ..... | ..... | 1,551 | 2,080 | ..... | ..... | ..... | ..... | ..... | ..... |
| 99 | Pawtucket, R. I. | 1,666 | 822 | 584 | 260 | ..... | ..... | 822 | 444 | ..... | ..... | ..... | ..... | ..... | ..... |
| 100 | South Bend, Ind. | 6,509 | 5,499 | 1,010 | ..... | 1,778 | ..... | 3,721 | 912 | ..... | ..... | ..... | ..... | ..... | ..... |
| 101 | Binghamton, N. Y. | 3,793 | 3,259 | 534 | ..... | 500 | ..... | 2,449 | 99 | ..... | ..... | ..... | ..... | ..... | \$98 |
| 102 | Augusta, Ga. | 3,899 | 1,699 | 2,200 | ..... | ..... | ..... | 1,699 | 1,227 | ..... | ..... | ..... | ..... | ..... | ..... |
| 103 | Bayonne, N. J. | 507 | ..... | 507 | ..... | ..... | ..... | ..... | 307 | ..... | ..... | ..... | ..... | ..... | ..... |
| 104 | Mobile, Ala. | 2,738 | 1,853 | 226 | 659 | ..... | ..... | 1,853 | 885 | ..... | ..... | ..... | ..... | ..... | ..... |
| 105 | Johnstown, Pa. | 1,197 | 926 | 271 | ..... | ..... | ..... | 926 | 271 | ..... | ..... | ..... | ..... | ..... | ..... |
| 106 | McKeesport, Pa. | 25 | ..... | 25 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 107 | Dubuque, Iowa. | 1,644 | 1,080 | 564 | ..... | ..... | ..... | 1,080 | 14 | ..... | ..... | ..... | ..... | ..... | ..... |
| 108 | Butte, Mont. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 109 | Springfield, Ohio. | 5,288 | 4,322 | 966 | ..... | 900 | ..... | 3,235 | 966 | ..... | ..... | \$187 | ..... | ..... | ..... |
| 110 | Wheeling, W. Va. | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 111 | Sioux City, Iowa. | 1,681 | 1,108 | 573 | ..... | ..... | ..... | 1,108 | 392 | ..... | ..... | ..... | ..... | ..... | ..... |
| 112 | Bay City, Mich. | 1,192 | 928 | 264 | ..... | ..... | ..... | 928 | 189 | ..... | ..... | ..... | ..... | ..... | ..... |
| 113 | Allentown, Pa. | 332 | ..... | 332 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 114 | Davenport, Iowa. | 16,538 | 10,668 | 5,870 | ..... | 3,600 | 24 | 6,397 | 5,431 | ..... | ..... | 671 | ..... | ..... | ..... |
| 115 | Montgomery, Ala. | 2,447 | 1,835 | 612 | ..... | ..... | ..... | 1,835 | 432 | ..... | ..... | ..... | ..... | ..... | ..... |
| 116 | East St. Louis, Ill. | 1,635 | 273 | 1,362 | ..... | ..... | ..... | 273 | 293 | ..... | ..... | ..... | ..... | ..... | ..... |
| 117 | Little Rock, Ark. | 3,704 | 2,121 | 1,583 | ..... | 600 | ..... | 1,521 | 583 | ..... | ..... | ..... | ..... | ..... | ..... |

1 Payments in error subsequently corrected by refund receipts.

2 Given in Table 7 as net or corporate interest payments paid or payable from general revenues and from special assessments.

GENERAL TABLES.

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ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | City num- ber. | |
|---|------------|---------------------------|------------|---------------------------|------------|---------------------------------|------------|--|------------|-----------------------------------|--------------------|---------------------------|--|------------|----------------------|----|
| VII.—Recreation—Continued. | | | | | | | | | | VIII.—In- terest. ² | IX.—Miscellaneous. | | | | | |
| Parks, gardens, etc.—Continued. | | | | | | Baths, bathing beaches, etc. | | Celebrations, enter- tainments, and miscellaneous. | | | Total. | Salaries and wages. | Damage settle- ments and cur- rent judg- ments. | All other. | | |
| Playgrounds. | | Trees in streets. | | 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. | | | | | | | | | | | |
| | | | | | | | | | | \$300 | \$124,197 | \$7,549 | | \$7,549 | 51 | |
| | | \$41 | \$14 | | | \$390 | \$19 | | | 961 | 75,467 | 4,585 | | 3,958 | 52 | |
| | | | | | | 900 | 336 | | | 592 | 85,106 | 8,900 | | 8,900 | 53 | |
| | | 1,015 | 59 | | | | | | | 3,636 | 62,636 | 11,988 | | 9,454 | 54 | |
| \$318 | \$118 | 8,587 | 1,768 | | | | | | | 4,714 | 105,514 | 17,937 | 2,534 | 8,285 | 55 | |
| | | | | | | 1,320 | 771 | | | 1,647 | 63,120 | 18,999 | \$100 | 4,257 | 56 | |
| | | | | | \$675 | 415 | 1,232 | | | 400 | 62,736 | 6,861 | | 3,394 | 57 | |
| 238 | | 675 | | | | 485 | 451 | | | 934 | 122,145 | 13,549 | | 6,583 | 58 | |
| | 390 | 5,801 | 2,849 | \$341 | 2,982 | 679 | 109 | | | 1,360 | 59,296 | 3,265 | 250 | 3,015 | 59 | |
| | | | | | | | | | | 320 | 50,921 | 876 | | | 60 | |
| | | | | | | 1,061 | 419 | | | 3 | 59,593 | 9,149 | | 8,788 | 61 | |
| | | | | | | | | | | 10 | 111,582 | 825 | | 825 | 62 | |
| | | 5,013 | 1,535 | | | | | | | | 158,246 | 19,614 | | 15,154 | 63 | |
| | | 1,233 | 228 | | | | | | | | 107,544 | 4,233 | | 4,233 | 64 | |
| | | | | 480 | 216 | 846 | 120 | | | 517 | 78,019 | 11,878 | | 434 | 65 | |
| | | | | | 1,161 | | | | | 173 | 55,997 | 9,181 | | 2,655 | 66 | |
| | | | | | | | | | | | 164,222 | 9,212 | | 1,186 | 67 | |
| | | | | | | 408 | 116 | | | | 49,601 | 28,515 | | 316 | 68 | |
| 45 | 5 | | 15 | | | | | | | | 24,490 | 610 | | 226 | 69 | |
| | 43 | | | | | | | | | | 81,882 | 1,327 | | 466 | 70 | |
| | | | | | | 1,870 | 2,102 | 675 | 647 | | 120,644 | 5,625 | | 5,625 | 71 | |
| | | | | | 1,300 | | | | | | 95,951 | 2,732 | | 2,237 | 72 | |
| | | | | | 342 | | | | | | 124,280 | 2,870 | | | 73 | |
| | | | | | | | | | | 778 | 30,224 | 8,593 | | 3,398 | 74 | |
| | | | | | | | | | | 864 | 146,345 | 7,570 | | 7,279 | 75 | |
| | | | | | | | | | | 345 | 12,845 | 4,735 | 500 | | 4,235 | 76 |
| | | | | | | | | | | 500 | 24,535 | 10,052 | | 6,581 | 3,471 | 77 |
| | | | | | | | | | | 772 | 71,160 | 7,683 | | 861 | 6,822 | 78 |
| | | | | | | | | | | | 197,951 | 6,546 | | 1,225 | 5,321 | 79 |
| | | | | | 158 | | | | | | 192,537 | 12,309 | | 10,757 | 1,462 | 80 |
| | | | 500 | 113 | 493 | | | | | | 137,303 | 9,976 | | 1,550 | 8,426 | 81 |
| | | | | | 1,749 | | | | | | 37,437 | 5,699 | | | 5,699 | 82 |
| | 351 | 1,432 | 353 | | | 1,013 | 789 | | 1,917 | | 133,506 | 2,803 | | 758 | 2,045 | 83 |
| | | | | | | | | | | | 99,790 | 2,429 | | 786 | 1,643 | 84 |
| | | | | | | | | | | 990 | 130,743 | 46,330 | | 42,797 | 3,533 | 85 |
| | | | | | | | | | | 374 | 23,902 | 1,974 | | 468 | 1,506 | 86 |
| | | | | | | | | | | | 40,933 | 961 | | 961 | | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-------|-----|-------|-------|---------|---------|-------|-------|----------|---------|---------|----------|-----|
| | | \$574 | \$165 | \$1,675 | \$1,029 | \$547 | \$325 | \$33,993 | \$5,804 | \$3,356 | \$2,448 | 88 |
| | | | | | | | | 74,970 | 10,455 | 8,888 | 1,567 | 89 |
| | | | | | | | | 54,443 | 2,982 | 508 | 2,474 | 90 |
| \$594 | 487 | 86 | \$17 | | | | 499 | 56,727 | 27,103 | \$3,391 | \$22,819 | 91 |
| | | | | | | | | 57,014 | 12,556 | 540 | 11,991 | 92 |
| | | | | | | | | 64,525 | 2,097 | 1,705 | 392 | 93 |
| | | | | | | | 260 | 22,308 | 10,531 | 7,684 | 2,847 | 94 |
| | | | | | | | 60 | 13,639 | 5,338 | 678 | 4,660 | 95 |
| | | | | | | | 352 | 34,070 | 24,677 | 22,698 | 1,979 | 96 |
| | | | | | | | 2,500 | 156,882 | 15,474 | 14,697 | 777 | 97 |
| | | | | | | | 248 | 170,039 | 3,453 | 2,554 | 899 | 98 |
| | | | | | | | 400 | 123,265 | 17,180 | 12,204 | 4,976 | 99 |
| | | | | | | | | 34,721 | 9,621 | 7,230 | 2,391 | 100 |
| | | | | | | 310 | 85 | 26,971 | 4,290 | 250 | 4,040 | 101 |
| | | | 973 | | | | | 14,053 | 1,949 | 424 | 1,525 | 102 |
| | | | | | | | 200 | 91,341 | 12,846 | | 12,846 | 103 |
| | | | | | | | | 171,665 | 2,994 | 1,431 | 1,563 | 104 |
| | | | | | | | | 17,149 | 5,446 | 100 | 3,741 | 105 |
| | | | | | | | 25 | 44,002 | 5,662 | 750 | 4,912 | 106 |
| | | | | | | | 550 | 46,929 | 5,540 | 2,717 | 2,823 | 107 |
| | | | | | | | | 37,471 | 15,573 | 1,415 | 14,158 | 108 |
| | | | | | | | | 24,702 | 225 | 225 | | 109 |
| | | | | | | | | 21,323 | 2,266 | 1,250 | 1,016 | 110 |
| | | | | | | | 181 | 86,794 | 27,576 | 27,093 | 483 | 111 |
| | | | | | | | 75 | 46,997 | 15,077 | 404 | 6,301 | 112 |
| | | | | | | | 332 | 27,107 | 601 | 300 | 301 | 113 |
| | | | | | 415 | | | 19,526 | 11,199 | 4,661 | 6,538 | 114 |
| | | | | | | | 180 | 85,982 | 1,394 | 375 | 1,019 | 115 |
| | | | | | | | 1,069 | 77,037 | 6,862 | 2,319 | 4,483 | 116 |

TABLE 5.—PAYMENTS FOR GENERAL EXPENSES AND SPECIAL SERVICE EXPENSES, WITH

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | |
|--------------|----------------------|---|---------------------------|---------------------|----------------------------|------------------------------|---------------|---------------------------|------------|---------------------------|---------------|---------------------------|---------------|------------------------------|---------------|
| | | VII.—Recreation. | | | | | | | | | | | | | |
| | | Aggregate. | | | | Parks, gardens, etc. | | | | | | | | | |
| | | | | | | General admin- istration. | | General park expenses. | | Parkways and bridges. | | Park police. | | Zoological col- lections. | |
| | | Total. | Salaries and wages. | Miscel- laneous. | Service trans- fers. | 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. |
| 118 | Quincy, Ill. | \$7,473 | \$6,467 | \$1,006 | | | | \$5,867 | \$699 | | | \$600 | | | |
| 119 | York, Pa. | 2,686 | 330 | 2,356 | | | \$240 | 330 | 316 | | \$1,800 | | | | |
| 120 | Springfield, Ill. | 26,837 | 22,304 | 4,533 | | \$2,337 | 494 | 14,332 | 3,674 | | | 5,635 | | | |
| 121 | Malden, Mass. | 17,330 | 8,993 | 8,205 | \$132 | | | 5,066 | 7,075 | | | | | | |
| 122 | Canton, Ohio | 2,620 | 2,030 | 590 | | 748 | | 1,282 | 130 | | | | | \$320 | |
| 123 | Passaic, N. J. | 3,060 | 1,997 | 1,063 | | | | 1,997 | 593 | | | | | | |
| 124 | Haverhill, Mass. | 12,538 | 8,837 | 3,080 | 621 | 1,150 | 76 | 5,497 | 2,300 | \$322 | 106 | | | | |
| 125 | Topeka, Kans. | 6,609 | 5,977 | 632 | | 1,000 | | 3,922 | 429 | 450 | 87 | | | | |
| 126 | Salem, Mass. | 19,141 | 14,340 | 4,801 | | | | 4,029 | 1,307 | | | 100 | | | |
| 127 | Atlantic City, N. J. | 333 | | 333 | | | | | | | | | | | |
| 128 | Chester, Pa. | 2,617 | 1,599 | 1,018 | | | | 940 | 902 | | | 659 | \$41 | | |
| 129 | Chelsea, Mass. | 11,162 | 4,899 | 5,592 | 671 | | | 1,040 | 4,035 | | | 419 | | | |
| 130 | Newton, Mass. | 25,819 | 8,445 | 17,374 | | | | 8,341 | 15,786 | | | | | | |
| 131 | Superior, Wis. | 6,765 | 1,789 | 4,976 | | | | 1,789 | 342 | | | | | | |
| 132 | Elmira, N. Y. | 7,757 | 4,225 | 3,532 | | | | 4,225 | 2,967 | | | | | | |
| 133 | Knoxville, Tenn. | | | | | | | | | | | | | | |
| 134 | Newcastle, Pa. | | | | | | | | | | | | | | |
| 135 | Jacksonville, Fla. | 18,251 | 14,856 | 3,395 | | 1,200 | | 13,656 | 3,395 | | | | | | |
| 136 | South Omaha, Nebr. | 703 | 485 | 218 | | | | 485 | 218 | | | | | | |
| 137 | Rockford, Ill. | 5,673 | 4,831 | 842 | | | | 702 | 60 | 4,129 | 782 | | | | |
| 138 | Chattanooga, Tenn. | 7,706 | 3,489 | 4,217 | | | | 2,113 | 2,098 | 656 | | | | \$720 | |
| 139 | Joplin, Mo. | 75 | 75 | | | | | | | | | 75 | | 1,291 | |
| 140 | Galveston, Tex. | 1,028 | 720 | 308 | | | | 720 | 308 | | | | | | |
| 141 | Fitchburg, Mass. | 3,203 | 716 | 1,598 | 889 | | | 598 | 1,833 | | | | | | |
| 142 | Macon, Ga. | 3,515 | 1,866 | 1,649 | | | | 1,866 | 1,649 | | | | | | |
| 143 | Auburn, N. Y. | 566 | 181 | 385 | | 126 | 140 | | 48 | | | | | | |
| 144 | Racine, Wis. | 1,569 | 293 | 1,276 | | | | 264 | 776 | | | 29 | | | |
| 145 | Woonsocket, R. I. | 3,068 | 180 | 401 | 2,487 | | 11 | 130 | 2,487 | | | | | | |
| 146 | Joliet, Ill. | 7,443 | 5,437 | 2,006 | | 840 | | 4,597 | 2,006 | | | | | | |
| 147 | Kalamazoo, Mich. | 2,688 | 1,937 | 751 | | 600 | | 1,337 | 686 | | | | | | |
| 148 | Wichita, Kans. | 5,077 | 4,681 | 396 | | 1,800 | | | | | | 1,080 | | | |
| 149 | Taunton, Mass. | 2,241 | 1,349 | 892 | | 107 | 46 | 520 | 175 | | | 20 | | | |
| 150 | Sacramento, Cal. | 14,990 | 8,784 | 5,987 | 219 | 1,600 | | 7,184 | 3,680 | | | | | | |
| 151 | Oshkosh, Wis. | 4,002 | 1,672 | 2,330 | | | | 1,672 | 1,809 | | | | | 26 | |
| 152 | Pueblo, Colo. | 24,923 | 15,146 | 9,659 | 118 | | | 10,599 | 9,401 | | | | | | |
| 153 | New Britain, Conn. | 1,756 | 1,183 | 573 | | | | 1,019 | 573 | | | | | | |
| 154 | La Crosse, Wis. | 2,314 | 1,735 | 579 | | | | 1,156 | 287 | | | | | | |

Comparative summary for 148 cities, grouped

| Grand total: ^a | 1905. | 1904. | 1903. | 1902. ^b | 1905. | 1904. | 1903. | 1902. ^b | 1905. | 1904. | 1903. | 1902. ^b | 1905. | 1904. | 1903. | 1902. ^b | 1905. | 1904. | 1903. | 1902. ^b |
|---------------------------|--------------|-------------|-------------|--------------------|------------------|------------------|-------------|--------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|--------------------|------------------|------------------|------------------|--------------------|
| | \$10,293,423 | \$6,674,820 | \$3,526,953 | \$91,650 | \$464,514 | \$407,855 | \$4,118,346 | \$1,897,569 | (^c) | (^c) | \$568,571 | \$4,635 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| | 8,462,241 | 5,572,495 | 2,833,295 | 55,451 | 587,486 | 164,426 | 2,314,957 | 1,339,100 | (^c) | (^c) | 484,079 | 9,808 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| | 7,319,510 | 4,788,497 | 2,474,031 | 56,982 | 509,222 | 121,791 | 2,124,805 | 1,333,370 | (^c) | (^c) | 466,002 | 11,019 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| | \$7,244,315 | \$4,332,002 | \$2,912,313 | (^c) | (^c) | (^c) | \$4,058,119 | \$2,512,236 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| Group I: | | | | | | | | | | | | | | | | | | | | |
| 1905. | 7,736,927 | 5,062,631 | 2,614,447 | 59,849 | 302,585 | 372,900 | 3,068,040 | 1,355,326 | (^c) | (^c) | 458,596 | 3,789 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1904. | 6,144,923 | 4,118,323 | 1,996,804 | 29,796 | 416,879 | 130,472 | 1,308,071 | 825,367 | (^c) | (^c) | 394,269 | 9,436 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1903. | 5,393,503 | 3,552,881 | 1,803,181 | 37,441 | 372,629 | 99,196 | 1,305,908 | 880,293 | (^c) | (^c) | 380,383 | 10,767 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1902. ^b | \$5,504,811 | \$3,301,225 | \$2,203,586 | (^c) | (^c) | (^c) | \$3,060,801 | \$1,969,037 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| Group II: | | | | | | | | | | | | | | | | | | | | |
| 1905. | 1,357,258 | 877,897 | 470,054 | 9,307 | 93,301 | 17,268 | 532,590 | 255,082 | (^c) | (^c) | 74,837 | 243 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1904. | 1,191,870 | 790,857 | 394,101 | 6,912 | 108,287 | 26,807 | 500,132 | 219,331 | (^c) | (^c) | 63,592 | | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1903. | 1,007,010 | 639,428 | 361,010 | 6,572 | 63,104 | 10,320 | 419,563 | 254,050 | (^c) | (^c) | 52,675 | 18 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1902. ^b | \$913,830 | \$572,880 | \$340,950 | (^c) | (^c) | (^c) | \$553,072 | \$278,069 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| Group III: | | | | | | | | | | | | | | | | | | | | |
| 1905. | 863,925 | 521,954 | 327,023 | 14,948 | 49,950 | 16,454 | 362,804 | 206,467 | (^c) | (^c) | 26,743 | 562 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1904. | 814,938 | 488,198 | 310,316 | 16,424 | 48,325 | 6,505 | 365,987 | 221,788 | (^c) | (^c) | 18,389 | 335 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1903. | 695,862 | 449,621 | 235,813 | 10,428 | 57,089 | 9,647 | 301,984 | 155,035 | (^c) | (^c) | 18,393 | 184 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1902. ^b | \$620,666 | \$343,287 | \$277,429 | (^c) | (^c) | (^c) | \$329,962 | \$202,924 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| Group IV: ^a | | | | | | | | | | | | | | | | | | | | |
| 1905. | 335,313 | 212,338 | 115,429 | 7,546 | 18,678 | 1,233 | 154,912 | 80,694 | (^c) | (^c) | 8,395 | 41 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1904. | 310,510 | 175,117 | 132,074 | 3,319 | 13,995 | 842 | 140,767 | 72,614 | (^c) | (^c) | 7,829 | 37 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1903. | 223,135 | 146,567 | 74,027 | 2,541 | 16,400 | 2,628 | 97,350 | 43,992 | (^c) | (^c) | 4,551 | 50 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |
| 1902. ^b | \$205,008 | \$114,660 | \$90,348 | (^c) | (^c) | (^c) | \$114,284 | \$72,206 | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) | (^c) |

^a Payments in error subsequently corrected by refund receipts.^b Given in Table 7 as net or corporate interest payments paid or payable from general revenues and from special assessments.^c Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.^d Expenses for parkways and bridges, zoological collections, playgrounds, and trees in streets included under "miscellaneous" expenses for parks, gardens, etc.

ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| 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. | Salaries and wages. | Damage settlements and current judgments. | All other. | | | | | | |
| Playgrounds. | Trees in streets. | 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. | | | | | | | | | | |
| | | | | | \$307 | | | | | \$47,793 | \$1,401 | | \$262 | \$1,139 | | | | | |
| | | | | | | | | | | 40,773 | 74 | | | 74 | | | | | |
| | | | | | | | | | \$365 | 53,323 | 4,327 | | 34 | 4,293 | | | | | |
| \$106 | \$15 | | | \$3,821 | 380 | | \$440 | | 427 | 70,368 | 11,124 | | 6,378 | 4,746 | | | | | |
| | | | | | 140 | | | | | 65,859 | 3,944 | | 2,661 | 1,283 | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | \$270 | | | | | | 200 | 33,261 | 2,196 | \$520 | | 1,676 | | | | | |
| | | \$1,868 | 394 | | | | | | 825 | 27,925 | 1,531 | | 348 | 1,183 | | | | | |
| | | | | 605 | 116 | | | | | 77,951 | 2,934 | | 916 | 2,018 | | | | | |
| | 100 | 10,144 | 1,656 | | | | | \$67 | 1,738 | 22,590 | 55 | | 55 | | | | | | |
| | | | | | | | | | 333 | 47,484 | 3,533 | | | 3,533 | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | 75 | 37,983 | 13,347 | | 10,893 | 2,454 | | | | | |
| 613 | 471 | 2,827 | 478 | | | | | | 1,279 | 56,374 | 5,912 | | 5,029 | 883 | | | | | |
| | | | | | | | \$104 | | 1,588 | 157,155 | 3,073 | | 1,307 | 1,766 | | | | | |
| | | | 4,634 | | | | | | | 31,737 | 34,042 | 2,500 | 5,165 | 26,377 | | | | | |
| | 20 | | | | | | | | 545 | 42,856 | 3,399 | | 870 | 2,529 | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 73,161 | 66,910 | | 66,682 | 228 | | | | | |
| | | | | | | | | | | 18,961 | 32,081 | 5,266 | 24,683 | 2,132 | | | | | |
| | | | | | | | | | | 41,176 | 100 | | 100 | | | | | | |
| | | | | | | | | | | 51,444 | 9,218 | | 5,311 | 3,907 | | | | | |
| | | | | | | | | | | 22,540 | 950 | | 950 | | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | 329 | 51,273 | 7,413 | | 6,846 | 567 | | | | | |
| | | | | | | | | | | 8,430 | 1,113 | | 409 | 704 | | | | | |
| | | | | | | | | | | 70,572 | 1,221 | | | 1,221 | | | | | |
| | | 118 | | | | | | | 654 | 43,351 | 4,744 | | 327 | 4,417 | | | | | |
| | | | | | | | | | | 43,970 | 4,260 | | 3,235 | 1,025 | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | | 197 | 10,749 | 702 | | 627 | | | | | |
| | | | | | | | | | | 500 | 25,340 | 7,365 | 150 | 120 | | | | | |
| | | | | | | | | | | 275 | 63,501 | 92,954 | | 90,153 | | | | | |
| | | | | | | | | | | | 23,160 | 3,211 | | 120 | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | 65 | 20,608 | 5,083 | | 2,375 | 2,708 | | | | | |
| | | | | 1,801 | 396 | | | | | 55,966 | 1,837 | | 50 | 1,787 | | | | | |
| | | 443 | 38 | | | 259 | | | 633 | 42,284 | 4,804 | | 685 | 4,119 | | | | | |
| | | | | | | | | | 2,526 | 1,531 | 9,376 | | 45 | 9,331 | | | | | |
| | | | | | | | | | | | | | | | | | | | |
| | | | | | | | | | 495 | 19,844 | 4,115 | | | 4,115 | | | | | |
| | | | | | | | | | 258 | 91,517 | 10,574 | | 1,507 | 9,067 | | | | | |
| | | 4,547 | 118 | | | | | | | 27,873 | 9,454 | | 7,131 | 2,323 | | | | | |
| | | 164 | | | | | | | | | | | 3,025 | 3,846 | | | | | |
| | | | | | | 579 | 212 | | 80 | 10,018 | 6,871 | | | | | | | | |

according to population in 1905: 1902 to 1905.

| | | | | | | | | | | | | | | |
|-----|-----|-----|-----|-------------|-----------|-----------|-----------|----------|-----------|--------------|-------------|-----|-------------|--------------|
| (4) | (4) | (4) | (4) | \$1,084,627 | \$692,356 | \$401,919 | \$208,192 | \$36,843 | \$407,996 | \$34,227,082 | \$5,408,973 | (5) | \$2,737,665 | \$2,671,308 |
| (4) | (4) | (4) | (4) | \$1,845,484 | \$769,656 | 305,649 | 148,658 | 34,840 | 458,098 | 32,071,101 | 5,019,410 | (5) | 2,073,859 | \$2,945,551 |
| (4) | (4) | (4) | (4) | \$1,364,091 | \$618,745 | 264,057 | 125,296 | 70,320 | 320,792 | 28,733,838 | 7,169,139 | (5) | 2,518,805 | \$4,650,334 |
| (7) | (7) | (7) | (7) | (7) | (7) | 243,107 | 83,643 | 30,776 | 316,434 | 28,290,586 | 16,888,641 | (5) | 3,677,444 | \$13,211,197 |
| (4) | (4) | (4) | (4) | \$844,402 | \$523,649 | 353,787 | 171,628 | 35,221 | 247,004 | 20,850,174 | 3,641,944 | (5) | 1,824,528 | \$1,817,416 |
| (4) | (4) | (4) | (4) | \$1,705,471 | \$683,346 | 261,928 | 108,544 | 31,705 | 269,435 | 19,375,949 | 3,106,394 | (5) | 1,435,472 | \$1,670,922 |
| (4) | (4) | (4) | (4) | \$1,202,802 | \$560,142 | 229,415 | 96,675 | 61,744 | 193,549 | 16,914,120 | 4,290,585 | (5) | 1,388,564 | \$2,902,021 |
| (7) | (7) | (7) | (7) | (7) | (7) | 212,458 | 51,028 | 27,966 | 193,521 | 16,503,589 | 13,377,719 | (5) | 2,709,387 | \$10,668,332 |
| (4) | (4) | (4) | (4) | \$151,315 | \$101,377 | 25,557 | 20,644 | 297 | 84,747 | 5,308,016 | 745,587 | (5) | 358,202 | \$387,385 |
| (4) | (4) | (4) | (4) | \$92,257 | \$44,880 | 24,986 | 21,924 | 1,603 | 88,271 | 5,042,731 | 751,658 | (5) | 318,798 | \$432,860 |
| (4) | (4) | (4) | (4) | \$86,228 | \$32,076 | 16,238 | 14,519 | 1,620 | 56,599 | 5,074,411 | 1,173,715 | (5) | 727,145 | \$446,570 |
| (7) | (7) | (7) | (7) | (7) | (7) | 17,403 | 17,473 | 2,405 | 45,408 | 5,085,166 | 1,209,406 | (5) | 409,973 | \$799,433 |
| (4) | (4) | (4) | (4) | \$60,905 | \$48,202 | 20,294 | 14,636 | 1,258 | 55,650 | 4,977,293 | 423,513 | (5) | 193,749 | \$229,764 |
| (4) | (4) | (4) | (4) | \$37,396 | \$31,088 | 16,612 | 15,671 | 1,489 | 51,353 | 4,878,088 | 661,551 | (5) | 172,595 | \$488,956 |
| (4) | (4) | (4) | (4) | \$49,450 | \$14,642 | 16,926 | 13,058 | 5,779 | 53,675 | 4,647,062 | 883,632 | (5) | 203,530 | \$680,102 |
| (7) | (7) | (7) | (7) | (7) | (7) | 12,916 | 13,327 | 359 | 61,178 | 4,523,015 | 1,471,266 | (5) | 420,964 | \$1,050,302 |
| (4) | (4) | (4) | (4) | \$28,005 | \$19,128 | 2,281 | 1,284 | 67 | 20,595 | 3,091,599 | 597,929 | (5) | 361,186 | \$236,743 |
| (4) | (4) | (4) | (4) | \$10,360 | \$10,342 | 2,123 | 2,519 | 43 | 40,039 | 2,774,333 | 499,807 | (5) | 146,994 | \$352,813 |
| (4) | (4) | (4) | (4) | \$25,611 | \$11,885 | 1,478 | 1,044 | 1,177 | 16,969 | 2,098,245 | 821,207 | (5) | 199,566 | \$621,641 |
| (7) | (7) | (7) | (7) | (7) | (7) | 330 | 1,815 | 46 | 16,327 | 2,178,816 | 830,250 | (5) | 137,120 | \$693,130 |

² Expenses for salaries and wages included under "all other" miscellaneous expenses.³ Service transfers not included in the classification by departments, offices, and accounts.⁴ All expenses for parks, gardens, etc., included under "general park expenses."

STATISTICS OF CITIES.

TABLE 6.—PAYMENTS FOR INVESTMENT EXPENSES AND FOR INDUSTRIAL EXPENSES,

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

| City number. | CITY. | PAYMENTS FOR INVESTMENT EXPENSES. | | | PAYMENTS FOR INDUSTRIAL EXPENSES. | | | | | | | | |
|--------------|------------------|---|-------------------------|------------------------|---|----------------------|--------------------------|-------------------------|-----------------------|------------------------|------------------------|----------|--|
| | | Total payments for investment expenses. | For salaries and wages. | For all other objects. | Total payments for industrial expenses. | Classified by payee. | | | | | | | Payments to departments, offices, industries, and funds (service transfers). |
| | | | | | | Payments to public. | | | | | | | |
| | | | | | | Total. | Classified by character. | | Classified by object. | | | | |
| | | | | | | | Corporate. | Temporary. ¹ | Salaries and wages. | Interest. ² | Miscellaneous objects. | | |
| | Grand total..... | \$591,352 | \$169,308 | \$422,044 | \$41,976,022 | \$41,898,112 | \$41,817,085 | \$81,027 | \$13,149,538 | \$17,796,826 | \$10,951,748 | \$77,910 | |
| | Group I..... | 526,836 | 126,905 | \$399,931 | 26,940,503 | 26,888,242 | 26,870,151 | 18,091 | 8,369,230 | 12,112,454 | 6,406,558 | 52,261 | |
| | Group II..... | 47,123 | 33,906 | 13,217 | 6,401,486 | 6,395,331 | 6,394,368 | 963 | 1,814,262 | 2,811,392 | 1,789,687 | 6,155 | |
| | Group III..... | 8,289 | 5,159 | 3,130 | 5,000,731 | 4,986,906 | 4,925,815 | 61,091 | 1,785,632 | 1,693,245 | 1,508,029 | 13,825 | |
| | Group IV..... | 9,104 | 3,338 | \$5,766 | 3,633,302 | 3,627,633 | 3,626,751 | 882 | 1,180,424 | 1,179,735 | 1,267,474 | 5,669 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|---------|---------|-----------|--------------|--------------|--------------|--------|-------------|-------------|-------------|---------|
| 1 | New York, N. Y..... | \$3,385 | \$1,211 | \$2,174 | \$12,829,542 | \$12,827,064 | \$12,826,639 | \$425 | \$2,836,590 | \$7,754,683 | \$2,235,791 | \$2,478 |
| 2 | Chicago, Ill..... | 12,265 | 1,800 | 10,465 | 2,210,780 | 2,182,766 | 2,182,766 | | 1,204,266 | 166,350 | 812,150 | 28,014 |
| 3 | Philadelphia, Pa..... | 484,099 | 106,759 | \$777,340 | 2,893,474 | 2,892,423 | 2,892,423 | 1,051 | 933,794 | 879,643 | 1,080,037 | |
| 4 | St. Louis, Mo..... | 3,261 | | 3,261 | 1,287,865 | 1,287,794 | 1,287,794 | | 659,603 | 237,066 | 391,125 | 71 |
| 5 | Boston, Mass..... | 4,026 | 2,650 | \$1,376 | 2,939,656 | 2,932,684 | 2,916,520 | 16,164 | 702,602 | 1,715,407 | 514,675 | 6,972 |
| 6 | Baltimore, Md..... | | | | 1,014,808 | 1,010,537 | 1,010,486 | 51 | 366,164 | 452,992 | 191,381 | 4,271 |
| 7 | Cleveland, Ohio..... | 5,722 | 4,257 | 1,465 | 642,879 | 637,054 | 637,054 | | 285,021 | 175,060 | 176,973 | 5,825 |
| 8 | Buffalo, N. Y..... | | | | 721,564 | 719,756 | 719,756 | | 268,602 | 154,675 | 296,479 | 1,808 |
| 9 | San Francisco, Cal..... | 600 | | 600 | | | | | | | | |
| 10 | Pittsburg, Pa..... | 500 | 500 | | 550,650 | 550,650 | 550,650 | | 185,752 | 239,395 | 125,503 | |
| 11 | Cincinnati, Ohio..... | 9,769 | 7,228 | 2,541 | 900,930 | 899,236 | 898,836 | 400 | 405,564 | 244,937 | 248,735 | 1,694 |
| 12 | Detroit, Mich..... | 200 | | 200 | 489,905 | 489,905 | 489,905 | | 202,604 | 73,435 | 213,866 | |
| 13 | Milwaukee, Wis..... | 48 | | 48 | 211,915 | 211,543 | 211,543 | | 142,800 | 17,619 | 51,124 | 372 |
| 14 | New Orleans, La..... | 461 | | 461 | 21,004 | 21,004 | 21,004 | | 14,780 | 1,192 | 5,032 | |
| 15 | Washington, D. C..... | 2,500 | 2,500 | | 225,531 | 224,775 | 224,775 | | 161,088 | | 63,687 | 756 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|---------|---------|-------|-----------|-----------|-----------|------|-----------|-----------|-----------|---------|
| 16 | Newark, N. J..... | \$2,946 | \$2,400 | \$546 | \$752,445 | \$750,487 | \$750,427 | \$60 | \$208,750 | \$440,899 | \$100,838 | \$1,958 |
| 17 | Minneapolis, Minn..... | | | | 240,960 | 240,960 | 240,848 | 112 | 89,913 | 77,000 | 74,047 | |
| 18 | Jersey City, N. J..... | 1,883 | 1,883 | | 971,753 | 971,753 | 971,753 | | 116,527 | 292,565 | 562,661 | |
| 19 | Louisville, Ky..... | 30,165 | 25,900 | 4,565 | 343,059 | 343,059 | 343,041 | 18 | 110,329 | 101,814 | 130,916 | |
| 20 | Indianapolis, Ind..... | 265 | 168 | 97 | 24,924 | 24,924 | 24,924 | | 11,079 | 772 | 13,073 | |
| 21 | Providence, R. I..... | 173 | | 173 | 323,457 | 322,993 | 322,993 | | 57,589 | 205,375 | 60,029 | 464 |
| 22 | St. Paul, Minn..... | | | | 185,939 | 185,894 | 185,889 | 5 | 59,439 | 109,245 | 17,210 | 45 |
| 23 | Rochester, N. Y..... | 1,253 | | 1,253 | 441,045 | 440,713 | 440,713 | | 120,993 | 247,194 | 72,526 | 332 |
| 24 | Kansas City, Mo..... | | | | 449,019 | 449,019 | 448,668 | 351 | 184,174 | 166,894 | 97,951 | |
| 25 | Toledo, Ohio..... | 1,366 | | 1,366 | 172,867 | 172,044 | 171,944 | 100 | 78,581 | 67,430 | 26,033 | 823 |
| 26 | Denver, Colo..... | 46 | | 46 | 29,093 | 29,080 | 29,080 | | 14,336 | 6,770 | 7,974 | 13 |
| 27 | Allegany, Pa..... | 325 | 325 | | 410,149 | 410,149 | 410,149 | | 184,524 | 99,098 | 126,527 | |
| 28 | Columbus, Ohio..... | 4,621 | 2,200 | 2,421 | 249,732 | 249,732 | 249,415 | 317 | 86,719 | 111,657 | 51,356 | |
| 29 | Worcester, Mass..... | | | | 253,077 | 250,557 | 250,557 | | 63,493 | 159,054 | 28,010 | 2,520 |
| 30 | Los Angeles, Cal..... | 428 | | 428 | 241,920 | 241,920 | 241,920 | | 111,642 | 93,712 | 36,566 | |
| 31 | Memphis, Tenn..... | 527 | | 527 | 302,394 | 302,394 | 302,394 | | 77,709 | 123,500 | 101,185 | |
| 32 | Omaha, Nebr..... | 40 | | 40 | 1,446 | 1,446 | 1,446 | | 1,800 | | 146 | |
| 33 | New Haven, Conn..... | 2,709 | 1,080 | 1,629 | 628 | 628 | 628 | | 600 | | 28 | |
| 34 | Syracuse, N. Y..... | | | | 254,907 | 254,907 | 254,907 | | 70,071 | 140,388 | 44,448 | |
| 35 | Scranton, Pa..... | 250 | 250 | | 764 | 764 | 764 | | | | 764 | |
| 36 | St. Joseph, Mo..... | 84 | | 84 | 4,543 | 4,543 | 4,543 | | 1,380 | 3,000 | 163 | |
| 37 | Paterson, N. J..... | 42 | | 42 | 906 | 906 | 906 | | 840 | | 66 | |
| 38 | Fall River, Mass..... | | | | 154,951 | 154,951 | 154,951 | | 46,262 | 86,718 | 21,971 | |
| 39 | Portland, Oreg..... | | | | 398,340 | 398,340 | 398,340 | | 66,038 | 229,985 | 102,317 | |
| 40 | Atlanta, Ga..... | | | | 193,168 | 193,168 | 193,168 | | 51,964 | 48,322 | 92,882 | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|---------|---------|-------|-----------|-----------|-----------|--------|----------|-----------|----------|-------|
| 41 | Seattle, Wash..... | | | | \$284,596 | \$284,596 | \$284,596 | | \$99,828 | \$134,560 | \$50,208 | |
| 42 | Dayton, Ohio..... | \$1,880 | \$1,480 | \$400 | 103,020 | 103,020 | 102,958 | \$62 | 41,700 | 35,033 | 26,287 | |
| 43 | Albany, N. Y..... | 300 | 300 | | 184,690 | 184,690 | 184,686 | | 84,117 | 53,605 | 46,968 | |
| 44 | Grand Rapids, Mich..... | | | | 130,347 | 129,440 | 129,440 | | 43,103 | 48,959 | 37,378 | \$907 |
| 45 | Cambridge, Mass..... | 565 | 525 | 40 | 255,257 | 253,860 | 253,860 | | 67,917 | 134,421 | 51,522 | 1,897 |
| 46 | Lowell, Mass..... | | | | 175,416 | 174,001 | 174,001 | 59,499 | 82,127 | 54,197 | 37,677 | 1,415 |
| 47 | Hartford, Conn..... | 5 | | 5 | 140,609 | 140,609 | 140,609 | | 95,268 | 27,040 | 18,301 | |
| 48 | Reading, Pa..... | | | | 70,988 | 70,979 | 70,979 | | 31,941 | 16,575 | 22,463 | 9 |
| 49 | Richmond, Va..... | 600 | 600 | | 319,392 | 318,747 | 318,725 | 22 | 126,690 | 74,171 | 117,886 | 645 |
| 50 | Nashville, Tenn..... | | | | 155,365 | 155,365 | 155,365 | | 30,030 | 73,520 | 51,815 | |

¹ Payments in error made by industries and subsequently corrected by refund receipts.² Connected with penal institutions, except in the case of St. Louis.³ Given in Table 7 as net or corporate interest payments paid or payable from industrial income. Not included in expenses of specified industries on opposite page.⁴ Exclusive of expenses for interest.⁵ Includes service transfers to the amount of \$162,792, reported in footnotes for certain cities. The payments to public "for all other objects" therefore aggregate \$259,252.

GENERAL TABLES.

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WITH ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905.

and the number assigned to each, see page 94.]

| PAYMENTS FOR INDUSTRIAL EXPENSES—continued. | | | | | | | | | | | | | | | | City number. |
|---|-------------------------|-----------------------|-------------------------|---------------------|-------------------------|----------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|-------------------------|--|-------------------------|-----------------------|-------------------------|--------------|
| Classified by industries. | | | | | | | | | | | | | | | | |
| Waterworks. | | Electric light works. | | Gas works. | | Markets and public scales. | | Docks, wharves, and landings. | | Cemeteries and crematories. | | Institutional industries. ² | | All other industries. | | |
| Salaries and wages. | All other. ⁴ | Salaries and wages. | All other. ⁴ | Salaries and wages. | All other. ⁴ | Salaries and wages. | All other. ⁴ | Salaries and wages. | All other. ⁴ | Salaries and wages. | All other. ⁴ | Salaries and wages. | All other. ⁴ | Salaries and wages. | All other. ⁴ | |
| \$10,311,206 | \$8,484,495 | \$372,585 | \$443,614 | \$172,218 | \$328,234 | \$237,409 | \$139,279 | \$515,782 | \$660,725 | \$490,732 | \$145,304 | \$25,391 | \$293,975 | \$1,024,215 | \$534,032 | |
| 6,535,524 | 4,804,240 | 223,698 | 239,723 | ..... | ..... | 115,251 | 71,627 | 469,252 | 636,982 | 100,722 | 21,981 | 24,156 | 288,512 | 900,627 | 395,754 | |
| 1,590,449 | 1,609,978 | ..... | ..... | ..... | 36 | 52,798 | 46,136 | 29,700 | 12,297 | 85,465 | 25,131 | ..... | ..... | 46,840 | 82,264 | |
| 1,328,330 | 1,157,871 | 62,712 | 49,622 | 88,505 | 182,046 | 42,963 | 12,410 | 12,239 | 8,820 | 199,663 | 67,195 | 1,235 | 5,463 | 49,985 | 38,427 | |
| 847,903 | 912,406 | 86,175 | 154,269 | 83,713 | 146,152 | 26,397 | 9,106 | 4,591 | 2,626 | 104,882 | 30,997 | ..... | ..... | 26,763 | 17,587 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | | |
|-------------|-------------|--------|--------|-------|-------|---------|----------|-----------|-----------|----------|----------|--------|----------|-----------|-----------|-------|
| \$1,741,783 | \$1,355,964 | ..... | ..... | ..... | ..... | \$9,450 | \$10,671 | \$392,097 | \$552,977 | ..... | ..... | ..... | \$74,193 | \$693,260 | \$244,464 | 1 |
| 1,050,187 | 659,263 | ..... | ..... | ..... | ..... | 1,336 | 2,100 | ..... | ..... | ..... | ..... | ..... | 3,189 | ..... | 3,958 | 2 |
| 919,257 | 1,051,471 | ..... | ..... | ..... | ..... | 5,170 | 376 | 2,867 | 10,530 | ..... | ..... | ..... | ..... | 6,500 | 17,660 | 3 |
| 607,977 | 316,083 | ..... | ..... | ..... | ..... | 8,700 | 7,284 | 31,784 | 19,999 | ..... | ..... | ..... | ..... | 8,202 | 15,600 | 4 |
| 442,558 | 364,217 | ..... | ..... | ..... | ..... | 9,562 | 7,747 | ..... | ..... | \$69,558 | \$14,192 | 6,385 | 48,034 | 174,539 | 87,457 | 5 |
| | | | | | | | | | | | | | | | | |
| 313,347 | 122,471 | ..... | ..... | ..... | ..... | 8,254 | 16,620 | 36,734 | 52,166 | ..... | ..... | ..... | ..... | 7,829 | 4,395 | 6 |
| 241,484 | 140,146 | ..... | ..... | ..... | ..... | 12,973 | 10,157 | ..... | ..... | 30,564 | 7,675 | ..... | 24,820 | ..... | ..... | 7 |
| 250,945 | 288,489 | ..... | ..... | ..... | ..... | 13,248 | 4,185 | ..... | ..... | ..... | 114 | ..... | ..... | 4,409 | 5,499 | 8 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 9 |
| 168,525 | 123,249 | ..... | ..... | ..... | ..... | 14,822 | 2,238 | 2,405 | 16 | ..... | ..... | ..... | ..... | ..... | ..... | 10 |
| | | | | | | | | | | | | | | | | |
| 388,583 | 228,488 | ..... | ..... | ..... | ..... | 13,616 | 4,264 | 3,365 | 1,294 | ..... | ..... | ..... | ..... | ..... | 16,383 | 11 |
| 112,802 | 39,275 | 70,955 | 68,069 | ..... | ..... | 4,016 | 476 | ..... | ..... | ..... | ..... | 14,831 | 106,046 | ..... | ..... | 12 |
| 141,788 | 51,488 | ..... | ..... | ..... | ..... | 1,012 | 8 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 13 |
| ..... | ..... | ..... | ..... | ..... | ..... | 8,292 | 4,694 | ..... | ..... | 600 | ..... | ..... | ..... | 5,888 | 338 | 14 |
| 156,288 | 63,636 | ..... | ..... | ..... | ..... | 4,800 | 807 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|-----------|----------|-------|-------|-------|-------|----------|---------|--------|---------|---------|-------|-------|-------|---------|--------|-------|
| \$195,213 | \$92,658 | ..... | ..... | ..... | ..... | \$13,442 | \$8,275 | \$95 | \$1,582 | ..... | ..... | ..... | ..... | ..... | \$281 | 16 |
| 89,094 | 73,980 | ..... | ..... | ..... | ..... | 819 | 67 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 17 |
| 114,127 | 558,147 | ..... | ..... | ..... | ..... | ..... | ..... | 2,400 | 1,470 | ..... | ..... | ..... | ..... | ..... | 3,044 | 18 |
| 95,249 | 129,417 | ..... | ..... | ..... | ..... | ..... | ..... | 13,560 | 1,433 | \$1,520 | \$66 | ..... | ..... | ..... | ..... | 19 |
| 2,220 | 3,421 | ..... | ..... | ..... | ..... | 6,404 | 8,211 | ..... | ..... | ..... | ..... | ..... | ..... | \$2,455 | 1,441 | 20 |
| | | | | | | | | | | | | | | | | |
| 52,515 | 54,791 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 5,074 | 5,702 | ..... | ..... | ..... | ..... | 21 |
| 56,428 | 16,897 | ..... | ..... | ..... | ..... | 3,011 | 358 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 22 |
| 85,415 | 56,539 | ..... | ..... | ..... | ..... | 2,924 | 899 | ..... | ..... | 29,620 | 7,475 | ..... | ..... | 3,034 | 7,945 | 23 |
| 179,974 | 96,952 | ..... | ..... | ..... | ..... | 4,200 | 999 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 24 |
| 65,769 | 22,924 | ..... | ..... | ..... | \$36 | 2,071 | 907 | ..... | ..... | 10,741 | 2,989 | ..... | ..... | ..... | ..... | 25 |
| | | | | | | | | | | | | | | | | |
| 175,926 | 115,016 | ..... | ..... | ..... | ..... | 1,920 | 1,469 | ..... | ..... | ..... | ..... | ..... | ..... | 12,416 | 6,518 | 26 |
| 82,219 | 41,269 | ..... | ..... | ..... | ..... | 5,283 | 11,304 | 3,315 | 207 | ..... | ..... | ..... | ..... | ..... | ..... | 27 |
| 47,964 | 26,499 | ..... | ..... | ..... | ..... | 4,500 | 10,087 | ..... | ..... | 15,529 | 3,849 | ..... | ..... | ..... | ..... | 28 |
| 111,642 | 36,566 | ..... | ..... | ..... | ..... | ..... | 182 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 29 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 30 |
| 74,709 | 96,436 | ..... | ..... | ..... | ..... | 1,200 | 2,786 | 1,800 | 1,963 | ..... | ..... | ..... | ..... | ..... | ..... | 31 |
| ..... | ..... | ..... | ..... | ..... | ..... | 1,300 | 146 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 32 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 600 | 28 | ..... | ..... | ..... | ..... | ..... | ..... | 33 |
| 67,299 | 44,231 | ..... | ..... | ..... | ..... | 2,304 | 217 | ..... | ..... | 468 | ..... | ..... | ..... | ..... | ..... | 34 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 764 | 35 |
| | | | | | | | | | | | | | | | | |
| ..... | ..... | ..... | ..... | ..... | ..... | 1,380 | 163 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 36 |
| ..... | ..... | ..... | ..... | ..... | ..... | 840 | 66 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 37 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 38 |
| 31,724 | 19,728 | ..... | ..... | ..... | ..... | ..... | ..... | 250 | ..... | 14,288 | 2,243 | ..... | ..... | 28,935 | 62,271 | 39 |
| 29,423 | 34,432 | ..... | ..... | ..... | ..... | ..... | ..... | 7,680 | 5,614 | ..... | ..... | ..... | ..... | ..... | ..... | 40 |
| 42,539 | 90,075 | ..... | ..... | ..... | ..... | 1,200 | ..... | ..... | ..... | 8,225 | 2,807 | ..... | ..... | ..... | ..... | 41 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|----------|----------|----------|---------|-------|-------|---------|-------|---------|---------|----------|---------|-------|-------|-------|-------|-------|
| \$83,064 | \$36,114 | \$14,424 | \$9,993 | ..... | ..... | \$3,178 | \$52 | \$2,340 | \$3,352 | ..... | ..... | ..... | ..... | ..... | \$749 | 41 |
| 38,522 | 26,235 | ..... | ..... | ..... | ..... | 1,902 | 715 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 42 |
| 82,215 | 46,253 | ..... | ..... | ..... | ..... | 2,860 | 644 | ..... | ..... | \$12,489 | \$5,499 | ..... | ..... | ..... | ..... | 43 |
| 27,754 | 32,142 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 15,835 | 2,157 | ..... | ..... | ..... | ..... | 44 |
| 52,082 | 50,762 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 45 |
| | | | | | | | | | | | | | | | | |
| 73,871 | 37,427 | ..... | ..... | ..... | ..... | 800 | 17 | ..... | ..... | 7,456 | 1,648 | ..... | ..... | ..... | ..... | 46 |
| 91,654 | 16,633 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 3,614 | 1,668 | ..... | ..... | ..... | ..... | 47 |
| 31,941 | 22,472 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 48 |
| 31,728 | 15,158 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 8,042 | 1,932 | ..... | ..... | ..... | ..... | 49 |
| 28,710 | 51,059 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 480 | 32 | ..... | ..... | ..... | ..... | 50 |

¹ Including service transfers in certain cities.

² Includes \$162,315 for service transfers.

³ For bakery connected with industrial school.

⁴ Includes \$454 for service transfers.

STATISTICS OF CITIES.

TABLE 6.—PAYMENTS FOR INVESTMENT EXPENSES AND FOR INDUSTRIAL EXPENSES,

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | PAYMENTS FOR INVESTMENT EXPENSES. | | | PAYMENTS FOR INDUSTRIAL EXPENSES. | | | | | | | |
|--------------|----------------------|---|---------------------------------|------------------------------|--|----------------------|-------------------------------|------------------------------|------------------------|-----------|-----------------------------|--|
| | | Total pay- ments for in- vestment expenses. | For sala- ries and wages. | For all other objects. | Total pay- ments for industrial expenses. | Classified by payee. | | | | | | |
| | | | | | | Total. | Classified by char- acter. | | Classified by object. | | | Payments to depart- ments, offi- ces, indus- tries, and funds (service transfers). |
| | | | | | | | Corporate. | Tempo- rary. ¹ | Salaries and wages. | Interest. | Miscellane- ous objects. | |
| 51 | Trenton, N. J. | \$383 | \$300 | \$83 | \$86,383 | \$86,383 | | \$32,348 | \$28,722 | \$25,313 | | |
| 52 | Wilmington, Del. | | | | 92,639 | 92,639 | | 39,203 | 16,125 | 37,311 | | |
| 53 | Camden, N. J. | | | | 139,207 | 139,207 | | 48,284 | 51,590 | 39,333 | | |
| 54 | Bridgeport, Conn. | 100 | 100 | | 1,410 | 1,410 | | 1,200 | | 210 | | |
| 55 | Lynn, Mass. | 833 | | 833 | 190,885 | 190,763 | | 73,939 | 77,291 | 39,533 | \$122 | |
| 56 | Troy, N. Y. | 342 | | 342 | 160,878 | 160,878 | | 70,918 | 64,325 | 25,635 | | |
| 57 | Des Moines, Iowa. | | | | 12,802 | 12,802 | | 10,758 | | 2,064 | | |
| 58 | New Bedford, Mass. | 25 | | 25 | 158,986 | 158,186 | \$72 | 59,337 | 74,420 | 24,429 | 800 | |
| 59 | Springfield, Mass. | | | | 107,596 | 107,464 | | 33,350 | 29,275 | 44,839 | 132 | |
| 60 | Oakland, Cal. | | | | 3,699 | 3,699 | | 1,794 | | 1,905 | | |
| 61 | Lawrence, Mass. | | | | 109,335 | 108,350 | 6 | 48,685 | 32,010 | 27,655 | 985 | |
| 62 | Somerville, Mass. | | | | 116,842 | 116,842 | | 21,117 | 60,641 | 35,084 | | |
| 63 | Kansas City, Kans. | 219 | | 219 | 562 | 562 | | 360 | | 202 | | |
| 64 | Savannah, Ga. | | | | 97,923 | 97,923 | 20 | 34,260 | 45,680 | 17,983 | | |
| 65 | Hoboken, N. J. | | | | 183,429 | 183,429 | | 15,549 | 900 | 166,980 | | |
| 66 | Peoria, Ill. | 26 | | 26 | 10,321 | 10,321 | | 3,303 | | 7,018 | | |
| 67 | Duluth, Minn. | | | | 265,474 | 265,441 | | 33,641 | 123,222 | 108,578 | 33 | |
| 68 | Utica, N. Y. | 501 | | 501 | 128 | 128 | | 62 | | 66 | | |
| 69 | Manchester, N. H. | | | | 82,910 | 79,359 | | 30,116 | 33,640 | 15,603 | 3,551 | |
| 70 | Evansville, Ind. | 243 | 25 | 218 | 102,782 | 102,782 | | 53,007 | 24,000 | 25,775 | | |
| 71 | Yonkers, N. Y. | 80 | | 80 | 155,366 | 155,366 | 93 | 45,687 | 68,000 | 41,679 | | |
| 72 | San Antonio, Tex. | | | | 15,295 | 15,295 | | 14,291 | | 1,004 | | |
| 73 | Elizabeth, N. J. | 1,000 | 1,000 | | 247 | 247 | | | | 247 | | |
| 74 | Waterbury, Conn. | 200 | 200 | | 60,781 | 60,781 | | 13,285 | 33,961 | 13,535 | | |
| 75 | Salt Lake City, Utah | | | | 127,309 | 124,230 | | 91,682 | 11,977 | 20,571 | 3,079 | |
| 76 | Erie, Pa. | 46 | | 46 | 82,673 | 82,673 | | 21,751 | 20,000 | 40,922 | | |
| 77 | Wilkesbarre, Pa. | | | | 1,792 | 1,792 | | 1,638 | | 154 | | |
| 78 | Schenectady, N. Y. | | | | 73,340 | 73,340 | 38 | 10,363 | 36,350 | 26,627 | | |
| 79 | Norfolk, Va. | | | | 126,457 | 126,457 | | 43,935 | 50,238 | 32,284 | | |
| 80 | Houston, Tex. | | | | 11,765 | 11,765 | | 4,122 | 5,450 | 2,193 | | |
| 81 | Charleston, S. C. | 198 | | 198 | 3,947 | 3,947 | | 3,307 | | 640 | | |
| 82 | Harrisburg, Pa. | | | | 96,629 | 96,629 | | 23,990 | 34,271 | 38,368 | | |
| 83 | Portland, Me. | | | | 50,751 | 50,751 | | 22,781 | | 27,970 | | |
| 84 | Dallas, Tex. | | | | 116,437 | 115,687 | 1,275 | 38,147 | 5,576 | 71,964 | 750 | |
| 85 | Tacoma, Wash. | | | | 256,234 | 256,234 | | 89,804 | 104,000 | 62,430 | | |
| 86 | Terre Haute, Ind. | 25 | | 25 | 10,318 | 10,318 | | 7,629 | | 2,689 | | |
| 87 | Youngstown, Ohio | 718 | 629 | 89 | 67,519 | 67,519 | | 39,288 | 9,500 | 18,731 | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|--------------------|-------|------|-------|----------|----------|----------|-----|----------|--------|----------|-------|
| 88 | Fort Wayne, Ind. | | | | \$59,308 | \$59,308 | \$59,308 | | \$23,513 | \$772 | \$35,023 | |
| 89 | Holyoke, Mass. | \$85 | \$85 | | 302,079 | 302,079 | 302,079 | | 92,120 | 43,370 | 166,589 | \$311 |
| 90 | Akron, Ohio. | 338 | | \$338 | 3,775 | 3,775 | 3,775 | | 1,206 | 1,672 | 897 | |
| 91 | Brockton, Mass. | | | | 94,939 | 93,747 | 93,744 | \$3 | 26,148 | 55,360 | 12,239 | 1,192 |
| 92 | Saginaw, Mich. | | | | 69,782 | 68,985 | 68,860 | 125 | 21,222 | 20,128 | 27,635 | 797 |
| 93 | Lincoln, Nebr. | | | | 47,638 | 47,638 | 47,638 | | 18,574 | 8,734 | 20,330 | |
| 94 | Lancaster, Pa. | | | | 50,233 | 50,233 | 50,233 | | 19,132 | 15,915 | 15,186 | |
| 95 | Covington, Ky. | | | | 122,128 | 122,128 | 121,903 | 225 | 27,005 | 73,118 | 22,005 | |
| 96 | Altoona, Pa. | | | | 36,722 | 36,722 | 36,722 | | 10,436 | 19,660 | 6,626 | |
| 97 | Spokane, Wash. | | | | 107,667 | 107,667 | 107,634 | 33 | 34,476 | 54,812 | 18,379 | |
| 98 | Birmingham, Ala. | | | | 5,239 | 5,239 | 5,239 | | 1,911 | 3,000 | 328 | |
| 99 | Pawtucket, R. I. | | | | 117,698 | 117,698 | 117,698 | | 32,316 | 56,616 | 28,766 | |
| 100 | South Bend, Ind. | 95 | 70 | 25 | 44,471 | 44,471 | 44,275 | 196 | 14,276 | 8,540 | 21,655 | |
| 101 | Binghamton, N. Y. | 409 | 100 | 309 | 59,416 | 59,416 | 59,416 | | 35,439 | 4,088 | 19,889 | |
| 102 | Augusta, Ga. | | | | 111,854 | 111,854 | 111,854 | | 26,950 | 69,017 | 15,887 | |
| 103 | Bayonne, N. J. | 415 | 333 | 82 | 128,505 | 128,505 | 128,505 | | 16,372 | 9,350 | 102,783 | |
| 104 | Mobile, Ala. | 2,990 | | 2,990 | 67,716 | 67,716 | 67,706 | 9 | 24,827 | 23,642 | 19,246 | 2,005 |
| 105 | Johnstown, Pa. | | | | 664 | 664 | 664 | | 664 | | | |
| 106 | McKeesport, Pa. | | | | 71,908 | 71,908 | 71,908 | | 32,045 | 5,100 | 34,763 | |
| 107 | Dubuque, Iowa | | | | 41,442 | 41,442 | 41,442 | | 12,816 | 20,295 | 8,331 | |
| 108 | Butte, Mont. | | | | | | | | | | | |
| 109 | Springfield, Ohio. | 276 | 150 | 126 | 61,574 | 61,574 | 61,574 | | 17,293 | 28,995 | 15,286 | |
| 110 | Wheeling, W. Va. | | | | 216,161 | 216,161 | 216,161 | | 84,095 | 4,907 | 127,159 | |
| 111 | Sioux City, Iowa | | | | 32,634 | 32,634 | 32,634 | | 14,998 | 3,720 | 13,916 | |
| 112 | Bay City, Mich. | | | | 86,474 | 86,474 | 86,474 | | 25,952 | 25,280 | 35,242 | |

¹ Payments in error made by industries and subsequently corrected by refund receipts.² Given in Table 7 as net or corporate interest payments paid or payable from industrial income. Not included in expenses of specified industries on opposite page.

GENERAL TABLES.

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WITH ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| PAYMENTS FOR INDUSTRIAL EXPENSES—continued. | | | | | | | | | | | | | | | | City num- ber. |
|---|----------------------------|---------------------------|----------------------------|---------------------------|----------------------------|-------------------------------|----------------------------|----------------------------------|----------------------------|--------------------------------|----------------------------|---|----------------------------|----------------------------|----------------------------|----------------------|
| Classified by industries. | | | | | | | | | | | | | | | | |
| Waterworks. | | Electric light works. | | Gas works. | | Markets and public scales. | | Docks, wharves, and landings. | | Cemeteries and crematories. | | Institutional industries. ⁴ | | All other indus- tries. | | |
| 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 | Salaries and wages. | All other. ³ | |
| \$32,348 | \$25,313 | | | | | \$500 | | \$400 | \$232 | | | | | | | 51 |
| 38,303 | 37,079 | | | | | | | | | | | | | | | 52 |
| 45,720 | 39,333 | | | | | | | | | \$2,564 | | | | | | 53 |
| 52,881 | 30,093 | | | | | | | 1,200 | 210 | | | | | | | 54 |
| | | | | | | | | | | 21,058 | \$9,562 | | | | | 55 |
| 68,818 | 25,384 | | | | | | | | | | | | | | | 56 |
| | | | | | | 1,500 | \$87 | | 156 | 600 | 8 | | | | | 57 |
| 33,942 | 15,894 | | | | | 1,061 | 292 | | | 9,677 | 1,772 | | | | | 58 |
| 33,350 | 44,971 | | | | | | | 934 | 864 | 24,461 | 8,471 | | | | | 59 |
| | | | | | | | | 1,794 | 1,905 | | | | | | | 60 |
| 38,006 | 25,601 | | | | | | | | | | | | | | | 61 |
| 21,117 | 35,084 | | | | | | | | | 10,679 | 2,949 | | | | | 62 |
| | | | | | | | | | | | | | | | | 63 |
| 22,611 | 14,701 | | | | | 3,402 | 1,551 | 2,700 | 1,085 | 360 | 202 | | | | | 64 |
| 12,989 | 166,347 | | | | | | | | | 5,547 | 646 | | | | | 65 |
| | | | | | | | | | | 2,560 | 633 | | | | | |
| 23,973 | 25,843 | | | \$8,768 | \$82,521 | 937 | 373 | | 25 | | | \$1,235 | \$5,463 | \$1,071 | \$1,157 | 66 |
| | | | | | | 900 | 247 | | | | | | | | | 67 |
| 19,049 | 8,744 | | | | | 514 | 36 | | | 62 | 66 | | | | | 68 |
| 41,662 | 23,340 | | | | | 1,906 | 60 | 1,362 | 365 | 10,553 | 10,374 | | | | | 69 |
| | | | | | | | | | | 8,077 | 2,001 | | | | | 70 |
| 44,443 | 41,414 | | | | | | | | | | | | | | | |
| | | | | | | 720 | 105 | 524 | 160 | | | | | | | 71 |
| | | | | | | 4,320 | 891 | | 158 | 3,383 | 45 | | | 6,588 | 68 | 72 |
| | | | | | | | 89 | | | | | | | | | 73 |
| 13,285 | 13,535 | | | | | | | | | | | | | | | 74 |
| 42,411 | 12,289 | | | | | | | | | 12,093 | 4,919 | | | 37,178 | 6,442 | 75 |
| | | | | | | | | | | | | | | | | |
| 21,666 | 39,937 | | | | | | 546 | 85 | | | | | | | 439 | 76 |
| | | | | | | | | | | | | | | | | 77 |
| 10,363 | 26,605 | | | | | | | | | 1,638 | 154 | | | | | 78 |
| 32,059 | 28,754 | | | | | 2,351 | 1,250 | | | 9,525 | 2,280 | | | | 22 | 79 |
| | | | | | | | | | | | | | | | | |
| | | | | | | 4,122 | 2,193 | | | | | | | | | 80 |
| | | | | | | 3,307 | 609 | | | | | | | | | 81 |
| 23,990 | 38,368 | | | | | | | | | | | | | | | 82 |
| | | | | | | | | | | 21,281 | 7,488 | | | | | 83 |
| | | | | | | | | | | | | | | | | |
| 34,499 | 63,677 | | | | | | | | | | | | | | | 84 |
| 40,616 | 22,493 | \$48,288 | \$39,629 | | | | | 900 | 308 | | | | | 3,648 | 9,037 | 85 |
| | | | | | | | | | | | | | | | | 86 |
| 38,688 | 18,718 | | | | | 600 | 13 | | | 7,629 | 2,689 | | | | | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|----------|----------|----------|----------|----------|----------|---------|-------|-------|---------|---------|-------|--|--|---------|---------|-----|
| \$22,493 | \$34,998 | | | | | \$1,020 | \$25 | | | | | | | | | 88 |
| 32,355 | 11,766 | \$26,323 | \$55,976 | \$33,442 | \$99,158 | 1,206 | 897 | | | | | | | | | 89 |
| 21,781 | 12,891 | | | | | 402 | | | | \$4,367 | \$540 | | | | | 90 |
| 17,489 | 26,233 | | | | | | | | | 3,331 | 2,199 | | | | | 91 |
| 18,111 | 20,287 | | | | | 463 | 43 | | | | | | | | | 92 |
| 18,832 | 15,033 | | | | | 300 | 153 | | | | | | | | | 93 |
| 23,652 | 20,664 | | | | | 1,551 | 174 | \$175 | | | | | | \$1,627 | \$1,167 | 94 |
| 10,436 | 6,626 | | | | | | | | | | | | | | | 95 |
| 34,476 | 18,379 | | | | | | | | | | | | | | | 96 |
| | | | | | | | | | | | | | | | | 97 |
| 29,263 | 26,951 | | | | | | | | | 1,911 | 328 | | | | | 98 |
| 12,619 | 21,386 | | | | | | 220 | | | 3,053 | 1,815 | | | | | 99 |
| 35,314 | 19,889 | | | | | | | | | 1,657 | 49 | | | | | 100 |
| 7,060 | 5,884 | | | | | | | 720 | \$1,484 | 125 | | | | | | 101 |
| | | | | | | | | | | 7,778 | 1,211 | | | 11,392 | 7,308 | 102 |
| 16,372 | 102,783 | | | | | | | | | | | | | | | 103 |
| 16,148 | 17,105 | | | | | 1,993 | 1,401 | 2,753 | 438 | 2,850 | 2,307 | | | 1,083 | | 104 |
| | | | | | | 604 | | | | | | | | | | 105 |
| 32,045 | 34,763 | | | | | 759 | 234 | | | | | | | | | 106 |
| 12,057 | 8,097 | | | | | | | | | | | | | | | 107 |
| | | | | | | | | | | | | | | | | 108 |
| 14,204 | 14,384 | | | | | 2,264 | 902 | | | 825 | | | | | | 109 |
| 30,368 | 77,442 | | | 50,271 | 46,994 | 2,058 | 2,134 | 591 | 197 | 807 | 392 | | | | | 110 |
| 14,458 | 13,148 | | | | | 540 | 571 | | | | 197 | | | | | 111 |
| 15,398 | 18,593 | 10,402 | 16,559 | | | | 70 | | | 152 | 20 | | | | | 112 |

³ Exclusive of expenses for interest.⁴ Connected with penal institutions, except in the case of St. Louis.

STATISTICS OF CITIES.

TABLE 6.—PAYMENTS FOR INVESTMENT EXPENSES AND FOR INDUSTRIAL EXPENSES,

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | PAYMENTS FOR INVESTMENT EXPENSES. | | | PAYMENTS FOR INDUSTRIAL EXPENSES. | | | | | | | |
|--------------|-------------------------|---|-------------------------|------------------------|---|----------------------|--------------------------|------|-----------------------|----------|--|-------|
| | | Total payments for investment expenses. | For salaries and wages. | For all other objects. | Total payments for industrial expenses. | Classified by payee. | | | | | Payments to departments, offices, industries, and funds (service transfers). | |
| | | | | | | Payments to public. | | | | | | |
| | | | | | | Total. | Classified by character. | | Classified by object. | | | |
| Corporate. | Temporary. ¹ | Salaries and wages. | Interest. ² | Miscellaneous objects. | | | | | | | | |
| 113 | Allentown, Pa. | | | | \$45,198 | \$45,198 | \$45,198 | | \$11,353 | \$11,435 | \$22,410 | |
| 114 | Davenport, Iowa. | | | | 616 | 616 | 616 | | 459 | | 157 | |
| 115 | Montgomery, Ala. | | | | 81,034 | 81,034 | 81,034 | | 21,796 | 36,393 | 22,845 | |
| 116 | East St. Louis, Ill. | | | | 480 | 480 | 480 | | 480 | | | |
| 117 | Little Rock, Ark. | | | | 3,326 | 3,326 | 3,326 | | 3,128 | | 198 | |
| 118 | Quincy, Ill. | | | | 1,336 | 1,336 | 1,336 | | 1,132 | | 204 | |
| 119 | York, Pa. | | | | 150 | 150 | 150 | | 150 | | | |
| 120 | Springfield, Ill. | | | | 70,863 | 70,863 | 70,863 | | 46,698 | | 24,165 | |
| 121 | Malden, Mass. | \$300 | \$250 | \$50 | 106,526 | 106,372 | 106,372 | | 34,929 | 56,371 | 15,072 | \$154 |
| 122 | Canton, Ohio. | 646 | 150 | 496 | 39,941 | 39,941 | 39,941 | | 17,998 | 8,163 | 13,780 | |
| 123 | Passaic, N. J. | | | | | | | | | | | |
| 124 | Haverhill, Mass. | 100 | 100 | | 59,797 | 59,633 | 59,633 | | 11,214 | 39,440 | 8,979 | 164 |
| 125 | Topeka, Kans. | 21 | | 21 | 41,512 | 41,512 | 41,512 | | 10,883 | 20,295 | 10,334 | |
| 126 | Salem, Mass. | 123 | 100 | 23 | 49,047 | 49,047 | 49,047 | | 25,352 | 8,662 | 15,033 | |
| 127 | Atlantic City, N. J. | 1,300 | 1,300 | | 127,287 | 127,287 | 127,287 | | 21,268 | 62,249 | 43,770 | |
| 128 | Chester, Pa. | | | | 306 | 306 | 306 | | 50 | | 256 | |
| 129 | Chelsea, Mass. | 126 | | 126 | 59,736 | 59,677 | 59,632 | \$45 | 7,221 | 40,466 | 11,990 | 59 |
| 130 | Newton, Mass. | | | | 129,903 | 129,903 | 129,903 | | 10,836 | 108,681 | 10,386 | |
| 131 | Superior, Wis. | | | | | | | | | | | |
| 132 | Elmira, N. Y. | 37 | | 37 | 10,075 | 10,075 | 10,075 | | 7,388 | | 2,687 | |
| 133 | Knoxville, Tenn. | | | | 3,024 | 3,024 | 3,024 | | 1,440 | 1,500 | 84 | |
| 134 | Newcastle, Pa. | | | | 2,062 | 2,062 | 2,062 | | | 1,750 | 312 | |
| 135 | Jacksonville, Fla. | | | | 151,614 | 151,614 | 151,614 | | 52,282 | 26,375 | 72,957 | |
| 136 | South Omaha, Nebr. | | | | | | | | | | | |
| 137 | Rockford, Ill. | | | | 39,077 | 39,077 | 39,077 | | 17,107 | 3,037 | 18,933 | |
| 138 | Chattanooga, Tenn. | 338 | 200 | 138 | 910 | 910 | 910 | | 360 | | 550 | |
| 139 | Joplin, Mo. | | | | 16,743 | 16,743 | 16,743 | | 6,868 | 2,197 | 7,678 | |
| 140 | Galveston, Tex. | | | | 61,159 | 61,159 | 61,159 | | 19,775 | 10,800 | 30,584 | |
| 141 | Fitchburg, Mass. | 388 | | 388 | 72,693 | 72,239 | 72,239 | | 32,746 | 24,345 | 15,148 | 454 |
| 142 | Macon, Ga. | 982 | 500 | 482 | 7,541 | 7,541 | 7,541 | | 5,018 | 1,000 | 1,523 | |
| 143 | Auburn, N. Y. | | | | 59,766 | 59,635 | 59,635 | | 25,035 | 14,560 | 20,040 | 131 |
| 144 | Racine, Wis. | | | | 5,416 | 5,416 | 5,389 | 27 | 5,239 | | 177 | |
| 145 | Woonsocket, R. I. | | | | 53,778 | 53,778 | 53,778 | | 8,341 | 38,280 | 7,157 | |
| 146 | Joliet, Ill. | | | | 38,496 | 38,496 | 38,496 | | 15,927 | 2,912 | 19,657 | |
| 147 | Kalamazoo, Mich. | | | | 21,087 | 21,087 | 21,087 | | 13,208 | | 7,879 | |
| 148 | Wichita, Kans. | | | | 1,499 | 1,499 | 1,499 | | 1,440 | | 59 | |
| 149 | Taunton, Mass. | 135 | | 135 | 120,418 | 120,259 | 120,041 | 218 | 40,879 | 45,880 | 34,000 | 159 |
| 150 | Sacramento, Cal. | | | | 54,954 | 54,954 | 54,954 | | 33,417 | 5,760 | 15,777 | |
| 151 | Oshkosh, Wis. | | | | 2,235 | 2,235 | 2,235 | | 1,312 | | 923 | |
| 152 | Pueblo, Colo. | | | | 62,779 | 62,779 | 62,779 | | 23,311 | 19,873 | 19,595 | |
| 153 | New Britain, Conn. | | | | 53,390 | 53,147 | 53,146 | 1 | 15,860 | 24,260 | 13,027 | 243 |
| 154 | La Crosse, Wis. | | | | 35,186 | 35,186 | 35,186 | | 14,738 | 9,460 | 10,988 | |

Comparative summary for 148 cities, grouped

| Grand total: ⁶ | | | | | | | | | | | |
|---------------------------|-----------|-----------|-----------|--------------|--------------|------------------|------------------|--------------|--------------|--------------|----------|
| 1905 | \$590,370 | \$168,808 | \$421,562 | \$41,743,252 | \$41,665,585 | \$41,584,559 | \$81,026 | \$13,064,749 | \$17,726,413 | \$10,874,423 | \$77,667 |
| 1904 | 411,487 | 120,700 | 290,787 | 41,833,086 | 41,735,494 | (⁸) | (⁸) | 12,916,655 | 15,748,120 | 13,070,719 | 97,592 |
| 1903 | 439,812 | 82,180 | 357,632 | 37,910,353 | 37,745,271 | (⁸) | (⁸) | 12,411,744 | 14,366,081 | 10,967,446 | 165,082 |
| 1902 | 143,301 | 79,372 | 63,929 | 33,882,922 | 33,838,492 | (⁸) | (⁸) | 11,271,773 | 13,924,805 | 8,641,914 | 44,430 |
| Group I: | | | | | | | | | | | |
| 1905 | 526,836 | 126,905 | 399,931 | 26,940,503 | 26,888,242 | 26,870,151 | 18,091 | 8,369,230 | 12,112,454 | 6,406,558 | 52,261 |
| 1904 | 353,294 | 110,691 | 242,603 | 27,802,336 | 27,725,068 | (⁸) | (⁸) | 8,473,158 | 10,247,230 | 9,004,680 | 77,268 |
| 1903 | 376,649 | 74,325 | 302,324 | 23,993,311 | 23,854,043 | (⁸) | (⁸) | 8,472,877 | 8,834,411 | 6,546,755 | 139,268 |
| 1902 | 191,727 | 41,984 | 49,743 | 21,531,022 | 21,515,154 | (⁸) | (⁸) | 7,895,150 | 8,595,798 | 5,024,206 | 15,868 |
| Group II: | | | | | | | | | | | |
| 1905 | 147,123 | 33,906 | 113,217 | 6,401,486 | 6,395,331 | 6,394,368 | 963 | 1,814,252 | 2,811,392 | 1,769,887 | 6,155 |
| 1904 | 41,015 | 4,375 | 36,640 | 5,972,654 | 5,967,251 | (⁸) | (⁸) | 1,834,075 | 2,629,300 | 1,503,876 | 5,403 |
| 1903 | 48,822 | 2,168 | 46,654 | 5,966,942 | 5,961,149 | (⁸) | (⁸) | 1,493,713 | 2,490,903 | 1,970,533 | 5,793 |
| 1902 | 40,113 | 30,718 | 9,395 | 5,179,631 | 5,172,303 | (⁸) | (⁸) | 1,435,039 | 2,510,689 | 1,226,575 | 7,328 |
| Group III: | | | | | | | | | | | |
| 1905 | 78,289 | 5,159 | 73,130 | 5,000,731 | 4,986,906 | 4,925,815 | 61,091 | 1,785,632 | 1,693,245 | 1,508,029 | 13,825 |
| 1904 | 9,354 | 4,766 | 4,588 | 4,713,037 | 4,703,174 | (⁸) | (⁸) | 1,564,834 | 1,683,019 | 1,455,321 | 9,863 |
| 1903 | 7,124 | 3,025 | 4,099 | 4,282,542 | 4,274,233 | (⁸) | (⁸) | 1,498,611 | 1,427,430 | 1,348,192 | 8,309 |
| 1902 | 5,516 | 2,825 | 2,691 | 4,135,729 | 4,116,199 | (⁸) | (⁸) | 1,119,614 | 1,454,606 | 1,541,979 | 19,530 |
| Group IV: ⁶ | | | | | | | | | | | |
| 1905 | 78,122 | 2,838 | 75,284 | 3,400,532 | 3,395,106 | 3,394,225 | 881 | 1,095,635 | 1,109,322 | 1,190,149 | 5,426 |
| 1904 | 7,824 | 868 | 6,956 | 3,345,059 | 3,340,001 | (⁸) | (⁸) | 1,044,588 | 1,188,571 | 1,106,842 | 5,058 |
| 1903 | 7,217 | 2,662 | 4,555 | 3,667,558 | 3,655,846 | (⁸) | (⁸) | 940,543 | 1,613,337 | 1,101,966 | 11,712 |
| 1902 | 5,945 | 3,845 | 2,100 | 3,036,540 | 3,034,836 | (⁸) | (⁸) | 821,970 | 1,363,712 | 849,154 | 1,704 |

¹ Payments in error made by industries and subsequently corrected by refund receipts.² Given in Table 7 as net or corporate interest payments paid or payable from industrial income. Not included in expenses of specified industries on opposite page.³ Exclusive of expenses for interest.⁴ Connected with penal institutions, except in the case of St. Louis.

WITH ASSOCIATED TEMPORARY PAYMENTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.
and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.—Continued.

| PAYMENTS FOR INDUSTRIAL EXPENSES—continued. | | | | | | | | | | | | | | | | City number. |
|---|-------------------------|-----------------------|-------------------------|---------------------|-------------------------|----------------------------|-------------------------|-------------------------------|-------------------------|-----------------------------|-------------------------|--|-------------------------|-----------------------|-------------------------|--------------|
| Classified by industries. | | | | | | | | | | | | | | | | |
| Waterworks. | | Electric light works. | | Gas works. | | Markets and public scales. | | Docks, wharves, and landings. | | Cemeteries and crematories. | | Institutional industries. 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 | Salaries and wages. | All other. ³ | |
| \$11,353 | \$22,033 | | | | | | | | | | | | | | \$377 | 113 |
| 16,620 | 21,764 | | | | | \$1,525 | \$126 | \$352 | \$157 | \$107 | \$955 | | | | | 114 |
| | | | | | | 480 | | | | 3,651 | | | | | | 115 |
| | | | | | | | | | | 3,128 | 198 | | | | | 116 |
| | | | | | | 712 | 204 | | | 420 | | | | | | 117 |
| | | | | | | 150 | | | | | | | | | | 118 |
| 34,739 | 20,010 | | | | | 1,688 | | | | 10,271 | 4,155 | | | | | 119 |
| 24,553 | 12,326 | | | | | | | | | 10,376 | 2,900 | | | | | 120 |
| 14,855 | 9,327 | | | | | 1,100 | 929 | | | | | | | \$2,043 | 3,524 | 121 |
| | | | | | | | | | | | | | | | | 122 |
| | | | | | | | | | | | | | | | | 123 |
| 10,975 | 8,828 | | | | | | 121 | | | 239 | 194 | | | | | 124 |
| 10,403 | 10,270 | | | | | 480 | 64 | | | | | | | | | 125 |
| 19,982 | 12,526 | | | | | 300 | | | | 5,070 | 2,507 | | | | | 126 |
| 21,268 | 43,770 | | | | | | | | | | | | | | | 127 |
| | | | | | | 50 | | | 256 | | | | | | | 128 |
| 7,221 | 12,049 | | | | | | | | | 526 | 25 | | | | | 129 |
| 10,310 | 10,361 | | | | | | | | | | | | | | | 130 |
| | | | | | | | | | | 7,388 | 2,687 | | | | | 131 |
| | | | | | | | | | | | | | | | | 132 |
| | | | | | | 1,440 | 84 | | | | | | | | | 133 |
| 19,514 | 14,630 | \$32,348 | \$58,327 | | | | | | | 420 | | | | | | 134 |
| 17,107 | 18,933 | | | | | | | | | | | | | | | 135 |
| | | | | | | | | | | | | | | | | 136 |
| | | | | | | | | | | | | | | | | 137 |
| | | | | | | | | | | 360 | 71 | | | | | 138 |
| 5,694 | 7,001 | | | | | | | | | 1,174 | 677 | | | | | 139 |
| 18,295 | 30,531 | | | | | | | | | 1,480 | 53 | | | | | 140 |
| 27,242 | 13,619 | | | | | | | | | 5,504 | 1,983 | | | | | 141 |
| | | | | | | 1,080 | 272 | | | 3,938 | 1,251 | | | | | 142 |
| | | | | | | | | | | | | | | | | 143 |
| 16,807 | 18,797 | | | | | | | | | 1,156 | 507 | | | 7,072 | 867 | 144 |
| 8,341 | 7,157 | | | | | | | | | 5,239 | 177 | | | | | 145 |
| 15,927 | 19,657 | | | | | | | | | | | | | | | 146 |
| | | | | | | | | | | | | | | | | 147 |
| 8,353 | 6,619 | | | | | | | | | 4,245 | 1,001 | | | | | 148 |
| | | | | | | 610 | 259 | | | | | | | | | 149 |
| 20,873 | 10,244 | 17,102 | 23,407 | | | 1,440 | 59 | | | 2,904 | 508 | | | | | 150 |
| 24,643 | 14,715 | | | | | | | | 94 | 8,774 | 968 | | | | | 151 |
| | | | | | | | | | | | | | | | | 152 |
| | | | | | | | | | | 1,312 | 923 | | | | | 153 |
| 22,967 | 18,253 | | | | | | 40 | | | 344 | 199 | | | | 1,103 | 154 |
| 15,273 | 12,934 | | | | | | | | | | | | | | 336 | 155 |
| 9,657 | 8,750 | | | | | 2,122 | 124 | | | | | | | 2,959 | 2,114 | 156 |

according to population in 1905: 1902 to 1905.

| | | | | | | | | | | | | | | | |
|--------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-------------|-----------|
| \$10,249,215 | \$8,428,096 | \$362,183 | \$427,055 | \$172,218 | \$328,234 | \$234,279 | \$138,579 | \$515,782 | \$660,725 | \$482,053 | \$142,833 | \$25,391 | \$293,975 | \$1,023,628 | \$532,593 |
| 9,631,786 | 9,725,661 | 362,076 | 402,751 | 187,488 | 292,266 | 256,045 | 126,987 | 1,373,207 | 1,695,469 | 487,069 | 155,894 | 23,237 | 312,680 | 605,747 | 456,603 |
| 9,182,556 | 8,266,145 | 425,093 | 407,687 | 156,246 | 245,009 | 230,345 | 119,820 | 1,270,058 | 1,077,700 | 461,162 | 146,932 | 105,660 | 414,492 | 580,624 | 454,743 |
| 8,401,988 | 6,448,578 | 281,081 | 395,249 | 120,586 | 157,823 | 259,424 | 94,770 | 1,247,352 | 1,024,600 | 436,664 | 134,648 | 4,320 | 103,277 | 520,358 | 282,969 |
| 6,535,524 | 4,804,240 | 223,698 | 239,723 | | | 115,251 | 71,627 | 469,252 | 636,982 | 100,722 | 21,981 | 24,156 | 288,512 | 900,627 | 395,754 |
| 6,147,788 | 6,395,696 | 235,720 | 262,287 | | | 142,787 | 63,645 | 1,326,621 | 1,675,636 | 93,905 | 19,829 | 20,607 | 311,028 | 505,730 | 353,827 |
| 6,137,639 | 4,486,326 | 283,453 | 262,811 | | | 125,761 | 51,715 | 1,233,985 | 1,050,348 | 79,365 | 24,834 | 98,009 | 405,620 | 514,665 | 404,869 |
| 5,695,535 | 3,390,794 | 236,252 | 241,720 | | | 167,803 | 49,694 | 1,221,861 | 1,002,443 | 85,772 | 14,667 | 4,320 | 103,277 | 483,607 | 221,611 |
| 1,599,449 | 1,609,978 | | | | | 52,798 | 46,136 | 29,700 | 12,297 | 85,465 | 25,131 | | | 46,840 | 82,264 |
| 1,599,221 | 1,355,046 | 6,344 | 4,488 | | | 111 | 50,826 | 39,795 | 7,462 | 102,039 | 37,316 | | | 47,766 | 65,061 |
| 1,297,328 | 1,865,135 | 9,118 | 6,769 | | | 183 | 49,883 | 46,071 | 4,654 | 102,985 | 39,109 | | | 19,433 | 13,405 |
| 1,258,281 | 1,150,068 | | | | | | 45,234 | 25,108 | 4,328 | 99,140 | 40,041 | | | 20,931 | 7,030 |
| 1,328,330 | 1,157,871 | 62,712 | 49,622 | 88,505 | 182,046 | 42,963 | 12,410 | 12,239 | 8,820 | 199,663 | 67,195 | 1,235 | 5,463 | 49,985 | 38,427 |
| 1,158,973 | 1,155,953 | 27,716 | 36,969 | 96,286 | 145,657 | 40,122 | 14,603 | 11,525 | 7,244 | 195,934 | 73,486 | 2,630 | 1,652 | 29,648 | 29,620 |
| 1,091,229 | 1,079,527 | 56,594 | 34,026 | 81,068 | 124,263 | 34,858 | 15,208 | 11,263 | 13,047 | 187,964 | 53,604 | 6,651 | 8,872 | 28,984 | 27,954 |
| 833,378 | 1,214,895 | 2,800 | 83,924 | 75,899 | 115,336 | 26,326 | 15,084 | 9,664 | 14,707 | 167,572 | 58,066 | | | 3,975 | 39,967 |
| 785,912 | 856,007 | 75,773 | 137,710 | 83,713 | 146,152 | 23,267 | 8,406 | 4,591 | 2,626 | 96,203 | 28,526 | | | 26,176 | 16,148 |
| 725,804 | 818,966 | 82,296 | 99,007 | 89,202 | 146,498 | 22,310 | 8,944 | 7,182 | 5,127 | 95,191 | 25,263 | | | 22,603 | 8,095 |
| 656,360 | 834,157 | 75,928 | 104,581 | 75,178 | 120,563 | 19,843 | 6,826 | 3,844 | 9,651 | 90,848 | 29,385 | 1,000 | | 17,542 | 8,515 |
| 614,794 | 692,821 | 42,029 | 69,605 | 44,687 | 42,487 | 20,061 | 4,884 | 4,374 | 3,122 | 84,180 | 21,874 | | | 11,845 | 14,361 |

¹ Includes \$23 for a service transfer.

² Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

³ Including service transfers in certain cities.

⁴ Not reported separately.

⁵ Service transfers not included in the classification by industries.

STATISTICS OF CITIES.

TABLE 7.—PAYMENTS FOR INTEREST ON DEBT OBLIGATIONS: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | Total gross payments for interest. | CLASSIFIED BY PAYEE. | | | | | | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING. | | | |
|--------------|------------------|------------------------------------|----------------------|--------------------------------|--------------------------------|-----------------------------------|--|-----------|-------------|--|------------------|-------------------|--|
| | | | Payments to public. | | | | | | | Payments to funds and divisions of the government of the city (interest transfers). ⁶ | City government. | School districts. | Other divisions of the government of the city. |
| | | | Total. | Net or corporate. ¹ | | | Temporary (accrued interest). ⁵ | | | | | | |
| | | | | Total. | Paid or payable from— | | | | | | | | |
| | | | | | General revenues. ² | Special assessments. ³ | Industrial income. ⁴ | | | | | | |
| | Grand total..... | \$62,104,984 | \$52,673,687 | \$52,310,839 | \$31,342,524 | \$3,171,489 | \$17,796,826 | \$362,848 | \$9,431,297 | \$59,010,579 | \$1,449,461 | \$1,644,944 | |
| | Group I..... | 40,693,306 | 33,137,012 | 32,962,628 | 19,313,615 | 1,536,559 | 12,112,454 | 174,384 | 7,556,294 | 39,316,385 | 230,677 | 1,146,244 | |
| | Group II..... | 9,375,220 | 8,219,938 | 8,119,408 | 4,591,721 | 716,295 | 2,811,392 | 100,530 | 1,155,282 | 8,667,103 | 433,718 | 274,899 | |
| | Group III..... | 7,153,765 | 6,722,686 | 6,670,538 | 4,525,267 | 452,026 | 1,693,245 | 52,148 | 431,079 | 6,680,776 | 459,921 | 13,068 | |
| | Group IV..... | 4,882,693 | 4,594,051 | 4,558,265 | 2,911,921 | 466,609 | 1,179,735 | 35,786 | 288,642 | 4,346,315 | 325,145 | 211,233 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|--------------|--------------|--------------|-------------|-----------|-------------|----------|-------------|--------------|----------|-------------|
| 1 | New York, N. Y..... | \$21,601,646 | \$16,590,609 | \$16,571,241 | \$7,887,549 | \$929,009 | \$7,754,683 | \$19,368 | \$5,011,037 | \$21,601,646 | ..... | ..... |
| 2 | Chicago, Ill..... | 2,732,705 | 2,711,031 | 2,639,296 | 2,067,917 | 405,029 | 166,350 | 71,735 | 21,674 | 1,621,356 | ..... | ..... |
| 3 | Philadelphia, Pa..... | 2,344,561 | 2,036,230 | 2,015,874 | 1,136,231 | ..... | 870,643 | 20,356 | 308,331 | 2,343,370 | \$26,239 | \$1,085,110 |
| 4 | St. Louis, Mo..... | 809,924 | 809,924 | 809,924 | 572,858 | ..... | 237,066 | ..... | ..... | 809,924 | ..... | 1,191 |
| 5 | Boston, Mass..... | 4,992,179 | \$3,893,569 | 3,887,510 | 2,172,103 | ..... | 1,715,407 | 6,059 | 1,098,610 | \$4,992,179 | ..... | ..... |
| 6 | Baltimore, Md..... | 1,503,200 | 1,097,694 | 1,097,694 | 644,702 | ..... | 452,992 | ..... | 405,506 | 1,503,200 | ..... | ..... |
| 7 | Cleveland, Ohio..... | 1,057,339 | 940,806 | 925,398 | 750,338 | ..... | 175,060 | 15,408 | 116,533 | 958,440 | 86,391 | 12,508 |
| 8 | Buffalo, N. Y..... | 755,927 | 715,432 | 710,677 | 488,091 | 67,911 | 154,675 | 4,755 | 40,495 | 755,927 | ..... | ..... |
| 9 | San Francisco, Cal..... | 155,474 | 155,474 | 153,584 | 153,584 | ..... | ..... | 1,890 | ..... | 155,474 | ..... | ..... |
| 10 | Pittsburg, Pa..... | 1,051,612 | 795,933 | 786,075 | 498,455 | 48,225 | 239,395 | 9,858 | 255,679 | 935,057 | 116,555 | ..... |
| 11 | Cincinnati, Ohio..... | 1,630,098 | 1,395,063 | 1,390,564 | 1,089,074 | 56,553 | 244,937 | 4,499 | 235,035 | 1,628,606 | 1,492 | ..... |
| 12 | Detroit, Mich..... | 330,669 | 281,810 | 280,559 | 177,307 | 29,817 | 73,435 | 1,251 | 48,859 | 283,234 | ..... | 47,435 |
| 13 | Milwaukee, Wis..... | 345,918 | 345,518 | 335,424 | 317,790 | 15 | 17,619 | 10,094 | 400 | 345,918 | ..... | ..... |
| 14 | New Orleans, La..... | 903,121 | 889,836 | 880,725 | 879,533 | ..... | 1,192 | 9,111 | 13,285 | 903,121 | ..... | ..... |
| 15 | Washington, D. C..... | 478,933 | 478,083 | 478,083 | 478,083 | ..... | ..... | ..... | 850 | 478,933 | ..... | ..... |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|-------------|-----------|-----------|-----------|---------|-----------|---------|-----------|-------------|----------|-----------|
| 16 | Newark, N. J..... | \$1,036,026 | \$783,286 | \$774,341 | \$332,242 | \$1,200 | \$440,899 | \$8,945 | \$252,740 | \$1,036,026 | ..... | ..... |
| 17 | Minneapolis, Minn..... | 358,376 | 304,631 | 304,631 | 227,631 | ..... | 77,000 | ..... | 53,745 | 358,376 | ..... | ..... |
| 18 | Jersey City, N. J..... | 910,795 | 776,768 | 765,750 | 447,541 | 25,644 | 292,565 | 11,018 | 134,027 | 910,795 | ..... | ..... |
| 19 | Louisville, Ky..... | 426,804 | 424,164 | 422,904 | 321,090 | ..... | 101,814 | 1,260 | 2,640 | 324,990 | ..... | \$101,814 |
| 20 | Indianapolis, Ind..... | 151,878 | 150,558 | 150,558 | 149,786 | ..... | 772 | ..... | 1,320 | 140,398 | \$47,480 | ..... |
| 21 | Providence, R. I..... | 678,429 | 500,746 | 496,644 | 291,269 | ..... | 205,375 | 4,102 | 177,683 | 678,429 | ..... | ..... |
| 22 | St. Paul, Minn..... | 438,723 | 420,814 | 419,878 | 310,633 | ..... | 109,245 | 936 | 17,909 | 438,723 | ..... | ..... |
| 23 | Rochester, N. Y..... | 441,055 | 435,805 | 435,805 | 84,600 | 104,011 | 247,194 | ..... | 5,250 | 441,055 | ..... | ..... |
| 24 | Kansas City, Mo..... | 418,337 | 403,775 | 399,662 | 113,030 | 119,738 | 166,894 | 4,113 | 14,562 | 332,010 | 86,327 | ..... |
| 25 | Toledo, Ohio..... | 366,466 | 320,043 | 309,333 | 203,917 | 37,986 | 67,430 | 10,710 | 46,423 | 340,864 | 25,602 | ..... |
| 26 | Denver, Colo..... | 336,632 | 336,632 | 329,235 | 133,774 | 188,691 | 6,770 | 7,397 | ..... | 308,265 | 28,367 | ..... |
| 27 | Allegheny, Pa..... | 342,762 | 306,762 | 298,248 | 194,770 | 4,380 | 99,098 | 8,514 | 36,000 | 269,494 | 73,268 | ..... |
| 28 | Columbus, Ohio..... | 473,738 | 288,120 | 271,725 | 97,166 | 62,902 | 111,657 | 16,395 | 185,618 | 440,338 | 33,400 | ..... |
| 29 | Worcester, Mass..... | 406,400 | 241,673 | 238,824 | 79,770 | ..... | 159,054 | 2,849 | 164,727 | 406,400 | ..... | ..... |
| 30 | Los Angeles, Cal..... | 228,656 | 228,656 | 221,734 | 128,022 | ..... | 93,712 | 6,822 | ..... | 228,656 | ..... | ..... |
| 31 | Memphis, Tenn..... | 400,658 | 398,308 | 396,427 | 272,927 | ..... | 123,500 | 1,881 | 2,350 | 263,849 | 16,309 | 120,500 |
| 32 | Omaha, Nebr..... | 325,120 | 317,058 | 316,523 | 278,287 | 38,236 | ..... | 535 | 8,062 | 287,212 | 37,908 | ..... |
| 33 | New Haven, Conn..... | 137,291 | 134,249 | 132,724 | 132,724 | ..... | ..... | 1,525 | 3,042 | 136,808 | 483 | ..... |
| 34 | Syracuse, N. Y..... | 309,356 | 308,903 | 307,935 | 114,378 | 53,169 | 140,388 | 968 | 453 | 309,356 | ..... | ..... |
| 35 | Scranton, Pa..... | 96,483 | 82,564 | 77,845 | 73,310 | 4,535 | ..... | 4,719 | 13,919 | 43,473 | 45,410 | 7,600 |
| 36 | St. Joseph, Mo..... | 81,342 | 81,079 | 81,079 | 78,079 | ..... | 3,000 | ..... | 263 | 51,256 | 30,086 | ..... |
| 37 | Paterson, N. J..... | 199,122 | 193,122 | 189,128 | 164,381 | 24,747 | ..... | 3,994 | 6,000 | 199,122 | ..... | ..... |
| 38 | Fall River, Mass..... | 266,292 | 237,743 | 234,446 | 147,728 | ..... | 86,718 | 3,297 | 28,549 | 266,292 | ..... | ..... |
| 39 | Portland, Oreg..... | 393,334 | 393,334 | 392,884 | 111,843 | 51,056 | 229,985 | 450 | ..... | 339,771 | 9,078 | 44,485 |
| 40 | Atlanta, Ga..... | 151,145 | 151,145 | 151,145 | 102,823 | ..... | 48,322 | ..... | ..... | 151,145 | ..... | ..... |

¹ Net or corporate interest payments are the gross interest payments to public less the accrued interest payments included therein.² Included in Table 5 as general expenses for interest.³ Included in Table 5 as special service expenses for interest.⁴ Included in Table 6 as industrial expenses for interest.⁵ Accrued interest received from the public at the time of issue of bonds by the city government or other division of the government of the city, and paid at the first interest payment thereafter.⁶ Payments to sinking, investment, and public trust funds by divisions of the government of the city, or to such divisions by such funds, as interest on city securities held or purchased by such funds.⁷ Exclusive of \$21,167 included in Table 9 as an outlay for "sewers," and \$72,376 included in the same table as an outlay for "all other" under "highways."⁸ Exclusive of \$66,404 included in Table 9 as an outlay for "all other" industries.

GENERAL TABLES.

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TABLE 7.—PAYMENTS FOR INTEREST ON DEBT OBLIGATIONS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number. | CITY. | Total gross payments for interest. | CLASSIFIED BY PAYEE. | | | | | | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING. | | | |
|--------------|----------------------|------------------------------------|----------------------|--------------------------------|--------------------------------|-----------------------------------|--|---------------------------------|----------|--|------------------|-------------------|--|
| | | | Payments to public. | | | | | | | Payments to funds and divisions of the government of the city (interest transfers). ⁶ | City government. | School districts. | Other divisions of the government of the city. |
| | | | Total. | Net or corporate. ¹ | | | Temporary (accrued interest). ⁵ | | | | | | |
| | | | | Total. | General revenues. ² | Special assessments. ³ | | Industrial income. ⁴ | | | | | |
| 41 | Seattle, Wash. | \$509,227 | \$509,227 | \$506,863 | \$233,057 | \$139,246 | \$134,560 | \$2,364 | | \$415,282 | \$93,945 | | |
| 42 | Dayton, Ohio | 161,948 | 150,358 | 149,457 | 100,560 | 13,864 | 35,033 | 901 | \$11,590 | 135,013 | 26,935 | | |
| 43 | Albany, N. Y. | 181,903 | 153,941 | 153,412 | 81,135 | 18,672 | 53,605 | 529 | 27,962 | 181,903 | | | |
| 44 | Grand Rapids, Mich. | 101,503 | 99,058 | 97,458 | 29,016 | 19,483 | 48,959 | 1,600 | 2,445 | 82,456 | 19,047 | | |
| 45 | Cambridge, Mass. | 445,389 | 425,815 | 422,772 | 288,351 | | 134,421 | 3,043 | 19,574 | 445,389 | | | |
| 46 | Lowell, Mass. | 182,494 | 179,984 | 179,984 | 125,787 | | 54,197 | | 2,510 | 182,494 | | | |
| 47 | Hartford, Conn. | 258,379 | 234,911 | 233,037 | 205,997 | | 27,040 | 1,874 | 23,468 | 200,657 | 57,722 | | |
| 48 | Reading, Pa. | 64,736 | 64,736 | 63,932 | 45,223 | 2,134 | 16,575 | 804 | | 52,680 | 12,056 | | |
| 49 | Richmond, Va. | 375,385 | 322,969 | 322,969 | 248,798 | | 74,171 | | 52,416 | 375,385 | | | |
| 50 | Nashville, Tenn. | 180,841 | 180,841 | 177,090 | 103,570 | | 73,520 | 3,751 | | 180,841 | | | |
| 51 | Trenton, N. J. | 194,674 | 154,097 | 152,919 | 48,667 | 75,530 | 28,722 | 1,178 | 40,577 | 194,674 | | | |
| 52 | Wilmington, Del. | 91,664 | 91,664 | 91,592 | 75,467 | | 16,125 | 72 | | 91,664 | | | |
| 53 | Camden, N. J. | 148,945 | 137,947 | 136,696 | 79,743 | 5,363 | 51,590 | 1,251 | 10,998 | 148,945 | | | |
| 54 | Bridgeport, Conn. | 79,531 | 62,854 | 62,636 | 62,636 | | | 218 | 16,677 | 77,607 | | \$1,924 | |
| 55 | Lynn, Mass. | 219,388 | 184,120 | 182,805 | 105,514 | | 77,291 | 1,315 | 35,268 | 219,388 | | | |
| 56 | Troy, N. Y. | 131,251 | 131,206 | 127,445 | 61,648 | 1,472 | 64,325 | 3,761 | 45 | 128,981 | 2,270 | | |
| 57 | Des Moines, Iowa | 62,831 | 62,831 | 62,736 | 62,736 | | | 95 | | 32,384 | 27,929 | 2,518 | |
| 58 | New Bedford, Mass. | 209,451 | 197,541 | 196,565 | 122,145 | | 74,420 | 976 | 11,910 | 209,451 | | | |
| 59 | Springfield, Mass. | 96,812 | 91,531 | 88,571 | 59,296 | | 29,275 | 2,960 | 5,281 | 96,812 | | | |
| 60 | Oakland, Cal. | 50,921 | 50,921 | 50,921 | 50,921 | | | | | 12,050 | 37,920 | 951 | |
| 61 | Lawrence, Mass. | 100,777 | 92,217 | 91,603 | 59,593 | | 32,010 | 614 | 8,560 | 100,777 | | | |
| 62 | Somerville, Mass. | 172,223 | 172,223 | 172,223 | 111,582 | | 60,641 | | | 172,223 | | | |
| 63 | Kansas City, Kans. | 158,640 | 158,640 | 158,246 | 82,450 | 75,796 | | 394 | | 150,714 | 7,926 | | |
| 64 | Savannah, Ga. | 153,224 | 153,224 | 153,224 | 107,544 | | 45,680 | | | 153,224 | | | |
| 65 | Hoboken, N. J. | 80,847 | 78,919 | 78,919 | 69,422 | 8,597 | 900 | | 1,928 | 80,847 | | | |
| 66 | Peoria, Ill. | 57,684 | 56,173 | 55,997 | 47,077 | 8,920 | | 176 | 1,511 | 42,855 | 7,454 | 7,375 | |
| 67 | Duluth, Minn. | 289,621 | 289,077 | 287,444 | 164,222 | | 123,222 | 1,633 | 544 | 241,191 | 48,430 | | |
| 68 | Utica, N. Y. | 49,601 | 49,601 | 49,601 | 43,787 | 5,814 | | | | 49,601 | | | |
| 69 | Manchester, N. H. | 78,015 | 69,083 | 58,130 | 24,490 | | 33,640 | 953 | 18,932 | 78,015 | | | |
| 70 | Evansville, Ind. | 107,890 | 105,882 | 105,882 | 81,882 | | 24,000 | | 2,008 | 103,461 | 4,429 | | |
| 71 | Yonkers, N. Y. | 199,777 | 188,731 | 188,644 | 112,649 | 7,995 | 68,000 | 87 | 11,046 | 199,777 | | | |
| 72 | San Antonio, Tex. | 99,356 | 99,356 | 95,951 | 95,951 | | | 3,405 | | 96,356 | 3,000 | | |
| 73 | Elizabeth, N. J. | 126,865 | 124,280 | 124,280 | 123,280 | 1,000 | | | 2,585 | 126,865 | | | |
| 74 | Waterbury, Conn. | 69,634 | 65,511 | 64,185 | 30,224 | | 33,961 | 1,326 | 4,123 | 69,634 | | | |
| 75 | Salt Lake City, Utah | 165,434 | 165,434 | 158,322 | 146,263 | 82 | 11,977 | 7,112 | | 133,126 | 32,308 | | |
| 76 | Erie, Pa. | 51,564 | 33,204 | 32,845 | 9,895 | 2,950 | 20,000 | 359 | 18,360 | 44,366 | 7,198 | | |
| 77 | Wilkesbarre, Pa. | 26,947 | 26,632 | 24,535 | 24,275 | 260 | | 2,097 | 315 | 20,897 | 6,050 | | |
| 78 | Schenectady, N. Y. | 112,570 | 107,510 | 107,510 | 51,561 | 19,599 | 36,350 | | 5,060 | 112,570 | | | |
| 79 | Norfolk, Va. | 276,459 | 249,202 | 248,189 | 197,951 | | 50,238 | 1,013 | 27,257 | 276,459 | | | |
| 80 | Houston, Tex. | 197,987 | 197,987 | 197,987 | 192,537 | | 5,450 | | | 197,987 | | | |
| 81 | Charleston, S. C. | 155,693 | 137,303 | 137,303 | 137,303 | | | | 18,390 | 155,693 | | 300 | |
| 82 | Harrisburg, Pa. | 89,099 | 75,705 | 71,708 | 30,896 | 6,541 | 34,271 | 3,997 | 13,394 | 67,223 | 21,876 | | |
| 83 | Portland, Me. | 144,156 | 133,667 | 133,506 | 133,506 | | | 161 | 10,489 | 144,156 | | | |
| 84 | Dallas, Tex. | 119,493 | 105,669 | 105,366 | 99,790 | | 5,576 | 303 | 13,824 | 119,493 | | | |
| 85 | Tacoma, Wash. | 243,027 | 235,651 | 234,743 | 117,752 | 12,991 | 104,000 | 908 | 7,376 | 209,849 | 33,178 | | |
| 86 | Terre Haute, Ind. | 24,239 | 24,110 | 23,902 | 19,773 | 4,129 | | 208 | 129 | 20,711 | 3,528 | | |
| 87 | Youngstown, Ohio | 55,670 | 51,143 | 50,433 | 19,345 | 21,588 | 9,500 | 710 | 4,527 | 48,950 | 6,720 | | |

¹ Net or corporate interest payments are the gross interest payments to public less the accrued interest payments included therein.² Included in Table 5 as general expenses for interest.³ Included in Table 5 as special service expenses for interest.⁴ Included in Table 6 as industrial expenses for interest.⁵ Accrued interest received from the public at the time of issue of bonds by the city government or other division of the government of the city, and paid at the first interest payment thereafter.⁶ Payments to sinking, investment, and public trust funds by divisions of the government of the city, or to such divisions by such funds, as interest on city securities held or purchased by such funds.

STATISTICS OF CITIES.

TABLE 7.—PAYMENTS FOR INTEREST ON DEBT OBLIGATIONS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | Total gross payments for interest. | CLASSIFIED BY PAYEE. | | | | | | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY PAYING. | | | |
|--------------|----------------------|------------------------------------|----------------------|--------------------------------|--------------------------------|-----------------------------------|--|---------|---------|--|------------------|-------------------|--|
| | | | Payments to public. | | | | | | | Payments to funds and divisions of the government of the city (interest transfers). ⁶ | City government. | School districts. | Other divisions of the government of the city. |
| | | | Total. | Net or corporate. ¹ | | | Temporary (accrued interest). ⁵ | | | | | | |
| | | | | Total. | Paid or payable from— | | | | | | | | |
| | | | | | General revenues. ² | Special assessments. ³ | Industrial income. ⁴ | | | | | | |
| 88 | Fort Wayne, Ind. | \$39,214 | \$34,765 | \$34,765 | \$22,772 | \$11,221 | \$772 | | \$4,449 | \$37,026 | \$2,188 | | |
| 89 | Holyoke, Mass. | 123,849 | 119,775 | 118,340 | 74,970 | | 43,370 | \$1,435 | 4,074 | 123,849 | | | |
| 90 | Akron, Ohio. | 64,428 | 56,897 | 56,115 | 35,276 | 19,167 | 1,672 | 782 | 7,531 | 56,608 | 7,820 | | |
| 91 | Brockton, Mass. | 123,384 | 112,709 | 112,087 | 56,727 | | 55,360 | 622 | 10,675 | 123,384 | | | |
| 92 | Saginaw, Mich. | 79,943 | 77,209 | 77,142 | 20,485 | 36,529 | 20,128 | 67 | 2,734 | 77,758 | 2,185 | | |
| 93 | Lincoln, Nebr. | 73,403 | 73,374 | 73,259 | 56,721 | 7,804 | 8,734 | 115 | 29 | 64,237 | 9,166 | | |
| 94 | Lancaster, Pa. | 39,758 | 38,241 | 38,223 | 22,308 | | 15,915 | 18 | 1,517 | 30,635 | 9,123 | | |
| 95 | Covington, Ky. | 86,761 | 86,761 | 86,757 | 13,433 | 206 | 73,118 | 4 | | 86,340 | 421 | | |
| 96 | Altoona, Pa. | 59,408 | 54,986 | 53,730 | 34,070 | | 19,660 | 1,256 | 4,422 | 44,918 | 14,490 | | |
| 97 | Spokane, Wash. | 218,312 | 218,062 | 211,694 | 129,333 | 27,549 | 54,812 | 6,368 | 250 | 178,006 | 40,306 | | |
| 98 | Birmingham, Ala. | 173,277 | 173,277 | 173,039 | 126,465 | 43,574 | 3,000 | 238 | | 173,277 | | | |
| 99 | Pawtucket, R. I. | 208,189 | 179,881 | 179,881 | 123,265 | | 56,616 | | 28,308 | 208,189 | | | |
| 100 | South Bend, Ind. | 43,261 | 43,261 | 43,261 | 15,025 | 19,696 | 8,540 | | | 35,156 | 8,105 | | |
| 101 | Binghamton, N. Y. | 31,059 | 31,059 | 31,059 | 25,705 | 1,266 | 4,088 | | | 26,971 | | \$4,088 | |
| 102 | Augusta, Ga. | 83,070 | 83,070 | 83,070 | 14,053 | | 69,017 | | | 83,070 | | | |
| 103 | Bayonne, N. J. | 111,995 | 101,241 | 100,691 | 69,995 | 21,346 | 9,350 | 550 | 10,754 | 111,995 | | | |
| 104 | Mobile, Ala. | 195,307 | 195,307 | 195,307 | 120,577 | 51,088 | 23,642 | | | 36,922 | | 158,385 | |
| 105 | Johnstown, Pa. | 19,512 | 17,149 | 17,149 | 17,149 | | | | 2,363 | 11,394 | 8,118 | | |
| 106 | McKeesport, Pa. | 50,477 | 49,102 | 49,102 | 28,592 | | 15,410 | | 1,375 | 31,807 | 18,670 | | |
| 107 | Dubuque, Iowa | 67,224 | 67,224 | 67,224 | 41,565 | 5,364 | 20,295 | | | 66,321 | 903 | | |
| 108 | Butte, Mont. | 40,134 | 40,134 | 37,471 | 36,446 | 1,025 | | 2,663 | | 30,089 | 10,045 | | |
| 109 | Springfield, Ohio. | 56,512 | 53,941 | 53,697 | 18,256 | 6,446 | 28,995 | 244 | 2,571 | 49,317 | 7,195 | | |
| 110 | Wheeling, W. Va. | 26,230 | 26,230 | 26,230 | 21,323 | | 4,907 | | | 26,230 | | | |
| 111 | Sioux City, Iowa. | 90,514 | 90,514 | 90,514 | 86,794 | | 3,720 | | | 70,783 | 16,011 | 3,720 | |
| 112 | Bay City, Mich. | 72,819 | 72,819 | 72,277 | 36,289 | 10,708 | 25,280 | 542 | | 72,819 | | | |
| 113 | Allentown, Pa. | 40,297 | 38,542 | 38,542 | 27,107 | | 11,435 | | 1,755 | 21,869 | 18,428 | | |
| 114 | Davenport, Iowa. | 19,526 | 19,526 | 19,526 | 19,526 | | | | | 12,406 | 7,120 | | |
| 115 | Montgomery, Ala. | 123,391 | 123,391 | 122,375 | 79,660 | 6,322 | 36,393 | 1,016 | | 123,391 | | | |
| 116 | East St. Louis, Ill. | 77,037 | 77,037 | 77,037 | 53,859 | 23,178 | | | | 59,528 | 17,509 | | |
| 117 | Little Rock, Ark. | 12,184 | 12,184 | 12,184 | 12,184 | | | | | 5,936 | 972 | 5,276 | |
| 118 | Quincy, Ill. | 47,793 | 47,793 | 47,793 | 47,793 | | | | | 40,641 | 7,152 | | |
| 119 | York, Pa. | 41,997 | 40,773 | 40,773 | 40,773 | | | | 1,224 | 29,443 | 12,554 | | |
| 120 | Springfield, Ill. | 53,541 | 53,323 | 53,323 | 49,079 | 4,244 | | | 218 | 50,109 | 455 | 2,977 | |
| 121 | Malden, Mass. | 130,042 | 127,063 | 126,739 | 70,368 | | 56,371 | 324 | 2,979 | 130,042 | | | |
| 122 | Canton, Ohio. | 78,698 | 74,846 | 74,022 | 56,110 | 9,749 | 8,163 | 824 | 3,852 | 64,324 | 14,374 | | |
| 123 | Passaic, N. J. | 33,261 | 33,261 | 33,261 | 24,136 | 9,125 | | | | 33,261 | | | |
| 124 | Haverhill, Mass. | 78,661 | 68,216 | 67,365 | 27,925 | | 39,440 | 851 | 10,445 | 78,661 | | | |
| 125 | Topeka, Kans. | 99,375 | 98,246 | 98,246 | 50,444 | 27,507 | 20,295 | 1,129 | | 74,389 | 24,986 | | |
| 126 | Salem, Mass. | 33,482 | 31,645 | 31,252 | 22,590 | | 8,662 | 393 | 1,837 | 33,482 | | | |
| 127 | Atlantic City, N. J. | 126,884 | 113,222 | 109,733 | 23,924 | 23,560 | 62,249 | 3,489 | 13,662 | 126,884 | | | |
| 128 | Chester, Pa. | 40,943 | 37,983 | 37,983 | 34,016 | 3,967 | | | 2,960 | 33,707 | 7,236 | | |
| 129 | Chelsea, Mass. | 123,985 | 97,844 | 96,800 | 56,374 | | 40,466 | 1,004 | 26,141 | 123,985 | | | |
| 130 | Newton, Mass. | 352,995 | 267,518 | 265,830 | 157,155 | | 108,681 | 1,682 | 85,477 | 352,995 | | | |
| 131 | Superior, Wis. | 31,737 | 31,737 | 31,737 | 19,566 | 12,171 | | | | 31,737 | | | |
| 132 | Elmira, N. Y. | 43,178 | 42,856 | 42,856 | 42,856 | | | | 322 | 43,178 | | | |
| 133 | Knoxville, Tenn. | 74,661 | 74,661 | 74,661 | 73,161 | | 1,500 | | | 74,661 | | | |
| 134 | Newcastle, Pa. | 20,711 | 20,711 | 20,711 | 13,743 | 5,218 | 1,750 | | | 12,249 | 8,462 | | |
| 135 | Jacksonville, Fla. | 67,551 | 67,551 | 67,551 | 41,176 | | 26,375 | | | 67,551 | | | |
| 136 | South Omaha, Nebr. | 52,228 | 52,228 | 51,444 | 49,428 | 2,016 | | 784 | | 48,958 | 3,270 | | |
| 137 | Rockford, Ill. | 25,594 | 25,577 | 25,577 | 19,127 | 3,413 | 3,037 | | 17 | 25,594 | | | |
| 138 | Chattanooga, Tenn. | 51,664 | 51,664 | 51,273 | 51,273 | | | 391 | | 51,664 | | | |
| 139 | Joplin, Mo. | 10,655 | 10,655 | 10,627 | 8,430 | | 2,197 | 28 | | 4,658 | 5,997 | | |
| 140 | Galveston, Tex. | 91,496 | 82,096 | 81,372 | 70,572 | | 10,800 | 724 | 9,400 | 91,496 | | | |
| 141 | Fitchburg, Mass. | 80,775 | 67,742 | 67,696 | 43,351 | | 24,345 | 46 | 13,033 | 80,775 | | | |
| 142 | Macon, Ga. | 56,234 | 44,970 | 44,970 | 43,970 | | 1,000 | | 11,264 | 56,234 | | | |
| 143 | Auburn, N. Y. | 25,309 | 25,309 | 25,309 | 7,451 | 3,298 | 14,560 | | | 11,109 | | 14,200 | |
| 144 | Racine, Wis. | 25,903 | 25,903 | 25,340 | 25,075 | 265 | | 563 | | 25,903 | | | |
| 145 | Woonsocket, R. I. | 112,589 | 101,781 | 101,781 | 63,501 | | 38,280 | | 10,808 | 112,589 | | | |
| 146 | Joliet, Ill. | 26,072 | 26,072 | 26,072 | 14,648 | 8,512 | 2,912 | | | 19,647 | 3,711 | 2,714 | |
| 147 | Kalamazoo, Mich. | 20,939 | 20,939 | 20,608 | 17,277 | 3,331 | | 331 | | 14,947 | 5,992 | | |
| 148 | Wichita, Kans. | 55,966 | 55,966 | 55,966 | 48,410 | 7,556 | | | | 45,910 | 10,056 | | |
| 149 | Taunton, Mass. | 94,509 | 88,252 | 87,664 | 42,284 | | 45,380 | 588 | 6,257 | 94,509 | | | |
| 150 | Sacramento, Cal. | 10,874 | 10,874 | 7,291 | 1,531 | | 5,760 | 3,583 | | 10,874 | | | |
| 151 | Oshkosh, Wis. | 19,844 | 19,844 | 19,844 | 16,720 | 3,124 | | | | 19,844 | | | |
| 152 | Pueblo, Colo. | 114,522 | 114,522 | 111,390 | 64,800 | 26,717 | 19,873 | 3,132 | | 72,524 | 22,125 | 19,873 | |
| 153 | New Britain, Conn. | 52,133 | 52,133 | 52,133 | 27,873 | | 24,260 | | | 52,133 | | | |
| 154 | La Crosse, Wis. | 25,417 | 19,478 | 19,478 | 5,081 | 4,937 | 9,460 | | 5,939 | 25,417 | | | |

¹ Net or corporate interest payments are the gross interest payments to public less the accrued interest payments included therein.² Included in Table 5 as general expenses for interest.³ Included in Table 5 as special service expenses for interest.⁴ Included in Table 6 as industrial expenses for interest.⁵ Accrued interest received from the public at the time of issue of bonds by the city government or other division of the government of the city, and paid at the first interest payment thereafter.⁶ Payments to sinking, investment, and public trust funds by divisions of the government of the city, or to such divisions by such funds, as interest on city securities held or purchased by such funds.

GENERAL TABLES.

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TABLE 8.—PAYMENTS FOR OUTLAYS, WITH ASSOCIATED TEMPORARY PAYMENTS, CLASSIFIED BY PAYEE AND BY CHARACTER AND OBJECT: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City num- ber. | CITY. | Total payments for outlays. | CLASSIFIED BY PAYEE. | | | | | | | | | | Pay- ments to depart- ments, offices, in- dustries, and funds (service trans- fers). ¹ |
|----------------------|---------------|--------------------------------------|----------------------|--------------------------|--|---|---|---------------|-------------------|--------------------------------------|---------------------------------------|--|--|
| | | | Payments to public. | | | | | | | | | | |
| | | | Total. | Classified by character. | | | Classified by object. | | | | | | |
| | | | | Corporate. | Temporary. | | For permanent improvements and additions. | | | | | | |
| | | | | | Pay- ments in error sub- sequently corrected by refund receipts. | Pay- ments for outlays offset by receipts from sales of real property. | Salaries and wages. | Land. | Contract work. | Materials and misce- llaneous. | For purchase of equip- ment. | | |
| Grand total..... | \$187,028,199 | \$186,922,437 | \$184,157,646 | \$185,857 | \$2,578,934 | \$13,626,479 | \$30,301,485 | \$118,890,621 | \$17,305,508 | \$6,798,344 | \$105,762 | | |
| Group I..... | 129,697,698 | 129,678,291 | 127,892,825 | 25,741 | 1,759,725 | 8,857,643 | 26,301,525 | 78,983,110 | 11,393,464 | 4,142,549 | 19,407 | | |
| Group II..... | 24,946,400 | 24,916,579 | 24,311,601 | 27,458 | 577,520 | 1,936,568 | 1,656,290 | 17,700,186 | 2,514,076 | 1,109,459 | 29,821 | | |
| Group III..... | 18,710,524 | 18,664,340 | 18,436,337 | 28,723 | 199,280 | 1,761,366 | 1,494,252 | 12,638,035 | 1,943,209 | 827,478 | 46,184 | | |
| Group IV..... | 13,673,577 | 13,663,227 | 13,516,883 | 103,935 | 42,409 | 1,070,902 | 849,418 | 9,569,290 | 1,454,759 | 718,858 | 10,350 | | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|--------------|--------------|--------------|---------|-------------|-------------|--------------|--------------|-------------|-----------|---------|
| 1 | New York, N. Y..... | \$62,309,540 | \$62,307,529 | \$60,699,022 | \$7,884 | \$1,600,623 | \$4,458,332 | \$14,691,413 | \$40,052,454 | \$2,148,126 | \$957,204 | \$2,011 |
| 2 | Chicago, Ill..... | 15,428,111 | 15,414,191 | 15,405,154 | 3,012 | 6,025 | 1,268,541 | 2,900,560 | 9,103,976 | 806,097 | 1,335,017 | 13,920 |
| 3 | Philadelphia, Pa..... | 6,711,580 | 6,711,580 | 6,706,355 | 5,225 | 5,960 | 44,365 | 115,374 | 6,184,609 | 49,619 | 317,613 | ..... |
| 4 | St. Louis, Mo..... | 5,005,257 | 5,005,257 | 4,999,297 | 5,960 | 5,960 | 139,855 | 205,134 | 4,217,626 | 267,522 | 235,120 | ..... |
| 5 | Boston, Mass..... | 7,959,218 | 7,955,742 | 7,946,310 | 9,432 | 9,432 | 1,491,562 | 1,514,674 | 3,160,922 | 1,540,261 | 248,323 | 3,476 |
| 6 | Baltimore, Md..... | 5,062,370 | 5,062,370 | 5,049,825 | 107 | 12,438 | 276,523 | 3,435,625 | 749,600 | 261,723 | 338,899 | ..... |
| 7 | Cleveland, Ohio..... | 4,340,449 | 4,340,449 | 4,328,053 | 12,396 | ..... | 113,183 | 536,195 | 2,926,094 | 582,521 | 182,456 | ..... |
| 8 | Buffalo, N. Y..... | 2,075,915 | 2,075,915 | 2,073,995 | 1,920 | ..... | 54,859 | 30,857 | 1,853,996 | 108,542 | 27,661 | ..... |
| 9 | San Francisco, Cal..... | 2,359,639 | 2,359,639 | 2,359,639 | ..... | ..... | 93,259 | 1,136,542 | 975,962 | 9,600 | 144,276 | ..... |
| 10 | Pittsburg, Pa..... | 4,013,747 | 4,013,747 | 3,906,732 | ..... | 107,015 | 201,388 | 470,580 | 3,092,261 | 159,717 | 89,801 | ..... |
| 11 | Cincinnati, Ohio..... | 3,744,880 | 3,744,880 | 3,740,128 | 422 | 4,330 | 289,617 | 933,686 | 2,302,469 | 129,953 | 89,155 | ..... |
| 12 | Detroit, Mich..... | 2,179,896 | 2,179,896 | 2,179,896 | ..... | ..... | 212,077 | 103,194 | 1,479,743 | 290,939 | 93,943 | ..... |
| 13 | Milwaukee, Wis..... | 1,421,086 | 1,421,086 | 1,418,899 | ..... | 2,187 | 67,100 | 188,365 | 973,535 | 144,093 | 47,993 | ..... |
| 14 | New Orleans, La..... | 2,184,739 | 2,184,739 | 2,184,739 | ..... | ..... | 146,982 | 39,326 | 1,909,863 | 53,480 | 35,088 | ..... |
| 15 | Washington, D. C..... | 4,901,271 | 4,901,271 | 4,894,781 | ..... | 6,490 | ..... | ..... | ..... | 4,901,271 | ..... | ..... |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|-------------|-------------|-------------|----------|-----------|----------|-----------|-------------|----------|----------|---------|
| 16 | Newark, N. J..... | \$1,600,338 | \$1,600,338 | \$1,214,646 | ..... | \$385,692 | \$65,745 | \$237,673 | \$1,184,596 | \$84,563 | \$27,761 | ..... |
| 17 | Minneapolis, Minn..... | 1,522,901 | 1,522,901 | 1,502,093 | \$13,975 | 6,823 | 330,279 | 38,445 | 662,383 | 471,428 | 20,366 | ..... |
| 18 | Jersey City, N. J..... | 638,973 | 638,973 | 636,973 | ..... | 2,000 | ..... | ..... | 633,309 | ..... | 5,664 | ..... |
| 19 | Louisville, Ky..... | 1,107,727 | 1,107,727 | 1,107,727 | ..... | ..... | 33,168 | 108,713 | 899,470 | 17,154 | 49,222 | ..... |
| 20 | Indianapolis, Ind..... | 1,247,806 | 1,247,806 | 1,247,066 | ..... | 740 | 2,430 | 76,875 | 1,089,561 | 13,525 | 65,415 | ..... |
| 21 | Providence, R. I..... | 889,574 | 889,574 | 889,542 | ..... | 32 | 104,185 | 5,639 | 578,334 | 170,196 | 31,220 | ..... |
| 22 | St. Paul, Minn..... | 993,288 | 993,288 | 993,288 | ..... | ..... | 76,474 | 101,567 | 670,935 | 112,601 | 31,711 | ..... |
| 23 | Rochester, N. Y..... | 1,543,573 | 1,543,573 | 1,543,573 | ..... | ..... | 59,554 | 175,123 | 1,098,284 | 121,273 | 89,339 | ..... |
| 24 | Kansas City, Mo..... | 2,831,555 | 2,829,755 | 2,753,354 | 5,299 | 71,102 | 306,219 | 140,995 | 1,919,092 | 425,938 | 37,511 | \$1,800 |
| 25 | Toledo, Ohio..... | 1,118,202 | 1,118,202 | 1,112,421 | 781 | 5,000 | ..... | 4,160 | 1,042,515 | 47,388 | 22,163 | ..... |
| 26 | Denver, Colo..... | 935,881 | 920,858 | 920,154 | 454 | 250 | 56,437 | 12,860 | 541,178 | 265,275 | 45,108 | 15,023 |
| 27 | Allegheny, Pa..... | 706,129 | 706,129 | 703,716 | 2,413 | ..... | 9,983 | 5,219 | 571,775 | 7,004 | 112,148 | ..... |
| 28 | Columbus, Ohio..... | 1,705,417 | 1,705,417 | 1,704,933 | 434 | 50 | 136,870 | 51,972 | 1,342,793 | 116,002 | 57,780 | ..... |
| 29 | Worcester, Mass..... | 400,560 | 387,562 | 386,562 | ..... | 1,000 | 134,562 | 22,043 | 76,884 | 110,144 | 43,929 | 12,998 |
| 30 | Los Angeles, Cal..... | 3,080,287 | 3,080,287 | 2,979,923 | 2,517 | 97,847 | 165,814 | 441,261 | 1,920,105 | 390,839 | 162,218 | ..... |
| 31 | Memphis, Tenn..... | 527,022 | 527,022 | 527,022 | ..... | ..... | 72,225 | 841 | 397,234 | 44,464 | 12,258 | ..... |
| 32 | Omaha, Nebr..... | 350,572 | 350,572 | 345,282 | ..... | 5,290 | 23,154 | 13,875 | 269,996 | 15,369 | 28,178 | ..... |
| 33 | New Haven, Conn..... | 247,470 | 247,470 | 247,227 | 243 | ..... | 18,461 | 25,950 | 174,154 | 4,200 | 24,705 | ..... |
| 34 | Syracuse, N. Y..... | 566,225 | 566,225 | 565,227 | 998 | ..... | 18,151 | 2,800 | 487,803 | ..... | 57,471 | ..... |
| 35 | Scranton, Pa..... | 305,661 | 305,661 | 304,523 | ..... | 1,138 | ..... | ..... | 293,541 | 3,840 | 8,280 | ..... |
| 36 | St. Joseph, Mo..... | 462,920 | 462,920 | 462,920 | ..... | ..... | 6,837 | 6,012 | 398,279 | 1,755 | 50,037 | ..... |
| 37 | Paterson, N. J..... | 429,163 | 429,163 | 429,163 | ..... | ..... | 3,120 | 107,727 | 248,543 | 2,845 | 66,928 | ..... |
| 38 | Fall River, Mass..... | 374,259 | 374,259 | 373,713 | ..... | 546 | 118,455 | 51,521 | 119,393 | 83,023 | 1,867 | ..... |
| 39 | Portland, Oreg..... | 1,076,800 | 1,076,800 | 1,076,800 | ..... | ..... | 188,198 | 13,169 | 873,263 | ..... | 2,170 | ..... |
| 40 | Atlanta, Ga..... | 284,097 | 284,097 | 283,753 | 344 | ..... | 4,271 | 11,850 | 206,766 | 5,200 | 56,010 | ..... |

¹ Connected with permanent improvements and additions.

STATISTICS OF CITIES.

TABLE 8.—PAYMENTS FOR OUTLAYS, WITH ASSOCIATED TEMPORARY PAYMENTS, CLASSIFIED BY PAYEE AND BY CHARACTER AND OBJECT: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number. | CITY. | Total payments for outlays. | CLASSIFIED BY PAYEE. | | | | | | | | | | Pay-ments to depart-ments, offices, in-dustries, and funds (service trans-fers). ¹ |
|--------------|-----------------------|-----------------------------|----------------------|--------------------------|---|---|---|-----------------------|----------------|-------------------------------|-----------------------------|---------|---|
| | | | Payments to public. | | | | | | | | | | |
| | | | Total. | Classified by character. | | | | Classified by object. | | | | | |
| | | | | Corporate. | Temporary. | | For permanent improvements and additions. | | | | | | |
| | | | | | Pay-ments in errors sub-sequently corrected by refund receipts. | Pay-ments for outlays offset by receipts from sales of real property. | Salaries and wages. | Land. | Contract work. | Materials and miscella-neous. | For purchase of equip-ment. | | |
| 41 | Seattle, Wash. | \$3,171,383 | \$3,171,383 | \$3,171,383 | | | \$254,300 | \$129,046 | \$2,372,720 | \$339,909 | \$75,408 | | |
| 42 | Dayton, Ohio | 643,824 | 643,824 | 643,619 | | \$205 | 15,646 | 34,017 | 520,853 | 66,146 | 7,162 | | |
| 43 | Albany, N. Y. | 409,669 | 409,669 | 405,923 | | | 17,116 | 7,000 | 340,069 | 34,320 | 11,164 | | |
| 44 | Grand Rapids, Mich. | 376,588 | 370,294 | 370,294 | | | 24,908 | 4,350 | 265,963 | 51,747 | 23,326 | \$6,294 | |
| 45 | Cambridge, Mass. | 929,489 | 928,570 | 928,570 | | | 342,491 | 70,732 | 246,812 | 251,004 | 17,531 | 919 | |
| 46 | Lowell, Mass. | 184,534 | 177,639 | 177,639 | | | 89,759 | 7,400 | 25,360 | 30,517 | 24,603 | 6,895 | |
| 47 | Hartford, Conn. | 917,998 | 917,939 | 917,939 | | | 80,927 | 95,101 | 656,187 | 61,275 | 24,449 | 59 | |
| 48 | Reading, Pa. | 313,893 | 313,893 | 313,893 | | | 19,015 | 3,144 | 258,727 | 26,616 | 6,391 | | |
| 49 | Richmond, Va. | 700,827 | 700,827 | 700,827 | | | 53,192 | 79,548 | 515,673 | 34,608 | 17,806 | | |
| 50 | Nashville, Tenn. | 182,005 | 182,005 | 161,815 | | 20,190 | 14,069 | 4,099 | 120,710 | 20,720 | 22,407 | | |
| 51 | Trenton, N. J. | 373,925 | 373,925 | 370,413 | 3,512 | | 19,268 | 35,587 | 213,637 | 98,819 | 6,614 | | |
| 52 | Wilmington, Del. | 304,539 | 304,539 | 304,539 | | | 98,973 | 1,541 | 58,787 | 29,874 | 115,364 | | |
| 53 | Camden, N. J. | 101,431 | 101,431 | 101,431 | | | | 1,973 | 56,979 | | 42,479 | | |
| 54 | Bridgeport, Conn. | 247,805 | 247,805 | 247,805 | | | 31,378 | 5,329 | 160,822 | 19,510 | 30,766 | | |
| 55 | Lynn, Mass. | 259,498 | 259,478 | 259,460 | 18 | | 10,955 | 12,815 | 143,554 | 43,326 | 48,828 | 20 | |
| 56 | Troy, N. Y. | 502,802 | 502,802 | 502,802 | | | 37,010 | 311,672 | 141,065 | 7,227 | 5,828 | | |
| 57 | Des Moines, Iowa. | 353,607 | 353,607 | 353,607 | | | 42,361 | 33,455 | 251,278 | 2,118 | 24,395 | | |
| 58 | New Bedford, Mass. | 189,554 | 187,870 | 186,185 | | 1,685 | 15,817 | 2,020 | 110,485 | 43,277 | 16,271 | 1,684 | |
| 59 | Springfield, Mass. | 443,273 | 438,165 | 362,598 | 567 | 75,000 | 58,509 | 50,569 | 261,820 | 53,609 | 13,658 | 5,108 | |
| 60 | Oakland, Cal. | 791,785 | 791,785 | 791,736 | 49 | | 30,030 | 19,190 | 720,834 | 13,051 | 8,680 | | |
| 61 | Lawrence, Mass. | 120,348 | 119,618 | 113,131 | 6,287 | 200 | 28,340 | | 58,901 | 21,292 | 11,085 | 730 | |
| 62 | Somerville, Mass. | 181,123 | 157,859 | 156,659 | | 1,200 | 35,849 | 1,400 | 85,874 | 32,386 | 2,350 | 23,264 | |
| 63 | Kansas City, Kans. | 223,789 | 223,789 | 219,289 | | 4,500 | | 8,277 | 199,161 | | 16,351 | | |
| 64 | Savannah, Ga. | 326,780 | 326,780 | 304,480 | 18 | 22,282 | 30,977 | 55,760 | 157,982 | 67,861 | 14,191 | | |
| 65 | Hoboken, N. J. | 52,253 | 52,253 | 52,253 | | | 501 | 15,796 | 34,016 | 221 | 1,719 | | |
| 66 | Peoria, Ill. | 146,547 | 146,547 | 146,490 | | | 13,644 | 2,150 | 103,310 | 21,643 | 5,800 | | |
| 67 | Duluth, Minn. | 417,473 | 417,473 | 417,473 | 57 | | 2,220 | 27,898 | 319,665 | 62,606 | 15,084 | | |
| 68 | Utica, N. Y. | 358,009 | 358,009 | 358,009 | | | 1,886 | 28,492 | 302,990 | 2,585 | 22,056 | | |
| 69 | Manchester, N. H. | 126,195 | 126,125 | 117,076 | | 9,049 | 30,930 | 17,008 | 25,605 | 45,481 | 7,101 | 70 | |
| 70 | Evansville, Ind. | 95,376 | 95,376 | 77,876 | 17,500 | | 8,236 | 2,630 | 65,417 | 13,118 | 5,975 | | |
| 71 | Yonkers, N. Y. | 272,191 | 271,815 | 271,815 | | | 27,869 | 10,502 | 193,890 | 25,609 | 13,945 | 376 | |
| 72 | San Antonio, Tex. | 196,050 | 196,050 | 195,975 | 75 | | 97,825 | 16,191 | 57,533 | 9,993 | 14,508 | | |
| 73 | Elizabeth, N. J. | 102,658 | 102,658 | 93,408 | | 9,250 | | 25,180 | 77,478 | | | | |
| 74 | Waterbury, Conn. | 279,603 | 279,603 | 279,603 | | | 43,560 | 48,884 | 118,167 | 53,384 | 15,008 | | |
| 75 | Salt Lake City, Utah. | 608,466 | 608,466 | 603,486 | | 4,980 | 42,376 | 54,790 | 440,865 | 58,195 | 12,240 | | |
| 76 | Erie, Pa. | 303,889 | 303,889 | 282,860 | | 21,029 | 280 | 47,000 | 252,950 | | 3,659 | | |
| 77 | Wilkesbarre, Pa. | 253,674 | 253,674 | 253,674 | | | | | 243,130 | | 10,544 | | |
| 78 | Schenectady, N. Y. | 418,497 | 418,497 | 418,297 | | 200 | 9,591 | 27,900 | 345,894 | 23,812 | 11,300 | | |
| 79 | Norfolk, Va. | 169,557 | 169,557 | 169,557 | | | 8,424 | 68,530 | 56,548 | 21,939 | 14,116 | | |
| 80 | Houston, Tex. | 155,137 | 155,137 | 135,471 | | 19,666 | 100 | 11,600 | 141,904 | | 1,533 | | |
| 81 | Charleston, S. C. | 49,045 | 48,280 | 47,895 | 385 | | 3,800 | 3,000 | 25,024 | 13,916 | 2,540 | 765 | |
| 82 | Harrisburg, Pa. | 372,604 | 372,604 | 372,604 | | | | 41,819 | 281,895 | 8,352 | 40,538 | | |
| 83 | Portland, Me. | 209,475 | 209,475 | 207,236 | | 2,239 | 47,547 | 12,567 | 89,883 | 49,063 | 10,415 | | |
| 84 | Dallas, Tex. | 203,612 | 203,612 | 203,612 | | | 28,081 | 32,693 | 85,941 | 38,339 | 18,558 | | |
| 85 | Tacoma, Wash. | 1,275,755 | 1,275,755 | 1,275,755 | | | 43,130 | | 1,110,302 | 117,915 | 4,408 | | |
| 86 | Terre Haute, Ind. | 159,467 | 159,467 | 159,467 | | | 476 | | 155,467 | 750 | 2,774 | | |
| 87 | Youngstown, Ohio. | 234,522 | 234,522 | 230,408 | 50 | 4,064 | | 25,588 | 175,908 | 27,076 | 5,950 | | |

¹ Connected with permanent improvements and additions.

TABLE 8.—PAYMENTS FOR OUTLAYS, WITH ASSOCIATED TEMPORARY PAYMENTS, CLASSIFIED BY PAYEE AND BY CHARACTER AND OBJECT: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | Total payments for outlays. | CLASSIFIED BY PAYEE. | | | | | | | | | | Pay-ments to depart-ments, offices, in-dustry and funds (service trans-fers). ¹ |
|--------------|--|---|----------------------|--------------------------|------------|----------------|---|-----------------------------|-----------|----------|----------|-------|--|
| | | | Payments to public. | | | | | | | | | | |
| | | | Total. | Classified by character. | | | Classified by object. | | | | | | |
| | | | | Corporate. | Temporary. | | For permanent improvements and additions. | | | | | | |
| | Pay-ments in error sub-sequently corrected by refund receipts. | Pay-ments for outlays offset by receipts from sales of real property. | Salaries and wages. | | Land. | Contract work. | Materials and miscella-neous. | For purchase of equip-ment. | | | | | |
| 88 | Fort Wayne, Ind..... | \$325,939 | \$325,939 | \$325,939 | | | \$4,429 | \$11,085 | \$286,725 | \$12,783 | \$10,917 | | |
| 89 | Holyoke, Mass..... | 274,701 | 274,376 | 274,376 | | | 57,386 | 48,735 | 114,492 | 41,328 | 12,435 | \$325 | |
| 90 | Akron, Ohio..... | 236,782 | 236,782 | 236,782 | | | 8,308 | | 201,951 | 25,881 | 642 | | |
| 91 | Brookton, Mass..... | 327,971 | 325,134 | 323,822 | \$32 | \$1,280 | 94,780 | 17,305 | 107,684 | 71,224 | 34,141 | 2,837 | |
| 92 | Saginaw, Mich..... | 384,903 | 384,903 | 383,503 | | 1,400 | 18,989 | 11,460 | 314,721 | 35,904 | 3,829 | | |
| 93 | Lincoln, Nebr..... | 225,168 | 225,168 | 225,168 | | | 11,186 | 14,101 | 148,980 | 38,240 | 12,661 | | |
| 94 | Lancaster, Pa..... | 268,116 | 268,116 | 268,116 | | | 5,659 | 15,283 | 220,546 | 15,812 | 10,816 | | |
| 95 | Covington, Ky..... | 122,324 | 122,324 | 122,324 | | | 1,328 | 843 | 110,402 | 400 | 9,351 | | |
| 96 | Altoona, Pa..... | 267,159 | 267,159 | 267,159 | | | | 17,000 | 222,018 | 17,799 | 10,342 | | |
| 97 | Spokane, Wash..... | 659,803 | 659,803 | 659,803 | | | 130,925 | 750 | 359,851 | 158,757 | 9,520 | | |
| 98 | Birmingham, Ala..... | 536,730 | 536,730 | 536,730 | | | 13,600 | 13,003 | 448,557 | 22,696 | 38,874 | | |
| 99 | Pawtucket, R. I..... | 384,782 | 384,782 | 384,782 | | | 64,243 | 235,911 | 47,192 | 34,872 | 2,564 | | |
| 100 | South Bend, Ind..... | 418,876 | 418,876 | 418,361 | | 515 | 9,056 | 12,481 | 361,051 | 30,800 | 5,488 | | |
| 101 | Binghamton, N. Y..... | 160,867 | 160,867 | 160,867 | | | 16,167 | | 119,391 | 11,017 | 14,292 | | |
| 102 | Augusta, Ga..... | 80,553 | 80,553 | 79,439 | | 1,114 | 10,665 | 3,295 | 46,539 | 10,015 | 10,039 | | |
| 103 | Bayonne, N. J..... | 96,053 | 96,053 | 96,053 | | | | 6,750 | 84,699 | 97 | 4,507 | | |
| 104 | Mobile, Ala..... | 178,327 | 178,327 | 176,486 | 1,841 | | 9,894 | | 152,186 | 14,507 | 1,740 | | |
| 105 | Johnstown, Pa..... | 57,898 | 57,898 | 57,898 | | | | 4,700 | 46,346 | | 6,852 | | |
| 106 | McKeesport, Pa..... | 180,270 | 180,270 | 180,270 | | | | 65,515 | 91,997 | 12,447 | 10,311 | | |
| 107 | Dubuque, Iowa..... | 62,511 | 62,511 | 62,511 | | | 9,816 | 1,486 | 27,924 | 9,460 | 13,825 | | |
| 108 | Butte, Mont..... | 168,388 | 168,388 | 110,907 | 57,481 | | 4,329 | 53,172 | 106,892 | 620 | 3,375 | | |
| 109 | Springfield, Ohio..... | 126,894 | 126,894 | 125,850 | 44 | 1,000 | 3,861 | 773 | 70,755 | 7,715 | 43,790 | | |
| 110 | Wheeling, W. Va..... | 139,388 | 139,388 | 139,388 | | | | 900 | 45,748 | 25 | 92,715 | | |
| 111 | Sioux City, Iowa..... | 251,147 | 251,147 | 236,147 | | 15,000 | 16,238 | 10,462 | 168,193 | 42,076 | 14,178 | | |
| 112 | Bay City, Mich..... | 264,294 | 264,294 | 262,319 | 1,975 | | 6,939 | 2,098 | 225,598 | 21,159 | 8,500 | | |
| 113 | Allentown, Pa..... | 118,357 | 118,357 | 118,357 | | | | | 115,697 | 230 | 2,430 | | |
| 114 | Davenport, Iowa..... | 375,839 | 375,839 | 375,839 | | | 20,036 | 12,411 | 329,745 | 4,224 | 9,423 | | |
| 115 | Montgomery, Ala..... | 212,725 | 212,725 | 211,837 | 888 | | 18,684 | 3,907 | 138,904 | 34,567 | 16,663 | | |
| 116 | East St. Louis, Ill..... | 380,170 | 380,170 | 380,170 | | | 8,957 | 4,000 | 345,912 | 9,534 | 11,767 | | |
| 117 | Little Rock, Ark..... | 131,545 | 131,545 | 131,545 | | | 1,169 | 6,334 | 102,178 | 200 | 21,664 | | |
| 118 | Quincy, Ill..... | 147,475 | 147,475 | 116,915 | 30,429 | 131 | 2,984 | 5,017 | 133,612 | 714 | 5,148 | | |
| 119 | York, Pa..... | 225,879 | 225,879 | 225,879 | | | 14,527 | 15,248 | 178,394 | 2,204 | 15,506 | | |
| 120 | Springfield, Ill..... | 298,929 | 298,929 | 298,929 | | | 23,062 | 8,815 | 234,752 | 30,548 | 1,752 | | |
| 121 | Malden, Mass..... | 74,522 | 73,076 | 73,076 | | | 24,639 | 6,000 | 28,375 | 14,062 | | 1,446 | |
| 122 | Canton, Ohio..... | 188,509 | 188,509 | 187,259 | 40 | 1,210 | 13,774 | | 116,221 | 7,797 | 50,717 | | |
| 123 | Passaic, N. J..... | 59,688 | 59,688 | 59,688 | | | | 12,400 | 36,957 | | 10,331 | | |
| 124 | Haverhill, Mass..... | 67,610 | 65,801 | 62,707 | 149 | 2,945 | 30,499 | 3,760 | 17,025 | 14,517 | | 1,809 | |
| 125 | Topeka, Kans..... | 252,188 | 252,188 | 252,188 | | | 11,081 | | 205,034 | 32,289 | 3,784 | | |
| 126 | Salem, Mass..... | 252,608 | 252,608 | 252,608 | | | 45,174 | 2,425 | 105,297 | 93,491 | 6,221 | | |
| 127 | Atlantic City, N. J..... | 457,398 | 457,398 | 457,319 | 79 | | | | 454,463 | | 2,935 | | |
| 128 | Chester, Pa..... | 29,550 | 29,550 | 29,550 | | | 3,876 | 4,723 | 15,324 | 1,102 | 4,525 | | |
| 129 | Chelsea, Mass..... | 83,163 | 80,579 | 79,094 | 85 | 1,400 | 28,142 | 1,700 | 279 | 49,100 | 1,358 | 2,584 | |
| 130 | Newton, Mass..... | 272,405 | 272,405 | 261,995 | 4,410 | 6,000 | 103,219 | 9,207 | 52,527 | 103,842 | 3,610 | | |
| 131 | Superior, Wis..... | 197,096 | 197,096 | 196,890 | | 206 | | 3,726 | 189,343 | | 4,027 | | |
| 132 | Elmira, N. Y..... | 119,161 | 119,161 | 119,161 | | | | | | 119,161 | | | |
| 133 | Knoxville, Tenn..... | 47,741 | 47,741 | 47,741 | | | 95 | | 43,254 | 150 | 4,242 | | |
| 134 | Newcastle, Pa..... | 95,065 | 95,065 | 95,065 | | | | | 92,526 | | 2,539 | | |
| 135 | Jacksonville, Fla..... | 205,376 | 205,376 | 205,376 | | | 8,778 | | 126,357 | 42,518 | 27,723 | | |
| 136 | South Omaha, Nebr..... | 221,369 | 221,369 | 221,261 | | 108 | 1,276 | 5,364 | 194,608 | 6,341 | 13,780 | | |
| 137 | Rockford, Ill..... | 108,652 | 108,335 | 108,335 | | | 39,142 | 2,600 | 42,229 | 16,816 | 7,548 | 317 | |
| 138 | Chattanooga, Tenn..... | 158,712 | 158,712 | 158,712 | | | 12,756 | 5,900 | 132,747 | 5,366 | 1,943 | | |
| 139 | Joplin, Mo..... | 121,088 | 121,088 | 121,088 | | | 8,810 | 1,850 | 102,790 | 3,490 | 4,148 | | |
| 140 | Galveston, Tex..... | 605,224 | 605,224 | 595,224 | | 10,000 | 1,500 | | 601,519 | | 2,205 | | |
| 141 | Fitchburg, Mass..... | 120,317 | 119,575 | 119,575 | | | 30,498 | 40,363 | 14,162 | 77,074 | 7,478 | 742 | |
| 142 | Macon, Ga..... | 25,811 | 25,811 | 25,811 | | | 600 | | 19,152 | 85 | 5,974 | | |
| 143 | Auburn, N. Y..... | 114,725 | 114,725 | 114,725 | | | 3,731 | 293 | 106,200 | 1,576 | 2,925 | | |
| 144 | Racine, Wis..... | 147,138 | 147,138 | 146,735 | 403 | | 910 | 7,250 | 137,288 | 274 | 1,416 | | |
| 145 | Woonsocket, R. I..... | 110,525 | 110,235 | 110,235 | | | 12,433 | 10,021 | 63,222 | 20,720 | 3,839 | 290 | |
| 146 | Joliet, Ill..... | 73,481 | 73,481 | 73,481 | | | 387 | 4,310 | 54,918 | 4,551 | 9,315 | | |
| 147 | Kalamazoo, Mich..... | 230,969 | 230,969 | 230,862 | 7 | 100 | 32,416 | 14,763 | 143,353 | 33,985 | 6,452 | | |
| 148 | Wichita, Kans..... | 119,188 | 119,188 | 119,188 | | | | 3,050 | 67,059 | 44,166 | 4,913 | | |
| 149 | Taunton, Mass..... | 97,302 | 97,302 | 97,302 | | | 26,704 | | 31,702 | 23,183 | 15,713 | | |
| 150 | Sacramento, Cal..... | 185,323 | 185,323 | 185,323 | | | 3,768 | 29,961 | 136,851 | 12,162 | 2,581 | | |
| 151 | Oshkosh, Wis..... | 86,515 | 86,515 | 86,515 | | | 1,641 | 130 | 72,270 | 2,536 | 9,938 | | |
| 152 | Pueblo, Colo..... | 339,310 | 339,310 | 339,310 | | | 6,613 | 72,459 | 242,466 | 1,684 | 16,088 | | |
| 153 | New Britain, Conn..... | 139,499 | 139,499 | 133,427 | 6,072 | | 30,773 | 4,323 | 49,336 | 54,585 | 482 | | |
| 154 | La Crosse, Wis..... | 175,586 | 175,586 | 175,586 | | | 450 | | 164,804 | 281 | 10,051 | | |

¹ Connected with permanent improvements and additions.

STATISTICS OF CITIES.

TABLE 9.—PAYMENTS FOR OUTLAYS, WITH ASSOCIATED TEMPORARY PAYMENTS,¹ CLASSIFIED BY

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

| City number. | CITY. | Total payments for outlays. | CLASSIFIED BY RESOURCES FROM WHICH PAID OR PAYABLE. | | | | | | CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES. | | |
|--------------|------------------|-----------------------------|---|---------------------------------|---|---|---------------|-----------------|---|---------------------|----------------------------------|
| | | | Receipts from general bonds. ² | Receipts from general revenues. | Receipts from special assessments. ² | | | | Groups of departments, offices, and accounts. | | |
| | | | | | Total. | For health conservation and sanitation. | For highways. | For industries. | Total. | General government. | Protection of life and property. |
| | Grand total..... | \$187,028,199 | \$93,459,161 | \$53,594,293 | \$39,974,745 | \$7,296,667 | \$32,002,531 | \$675,547 | \$141,981,843 | \$3,045,773 | \$6,141,443 |
| | Group I..... | 129,697,698 | 76,505,608 | 32,693,073 | 20,499,017 | 3,637,363 | 16,694,690 | 166,964 | 94,762,659 | 2,080,227 | 4,125,450 |
| | Group II..... | 24,946,400 | 6,000,509 | 9,821,228 | 9,124,663 | 1,744,301 | 7,246,963 | 133,399 | 20,637,369 | 662,115 | 1,200,279 |
| | Group III..... | 18,710,524 | 5,990,657 | 6,458,929 | 6,260,938 | 1,205,615 | 4,695,964 | 359,359 | 14,903,109 | 246,599 | 502,282 |
| | Group IV..... | 13,673,577 | 4,962,387 | 4,621,063 | 4,090,127 | 709,388 | 3,364,914 | 15,825 | 11,678,706 | 56,832 | 313,432 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|--------------|--------------|-----------|--------------|-------------|-------------|-----------|--------------|-------------|-------------|
| 1 | New York, N. Y..... | \$62,309,540 | \$51,855,619 | \$143,625 | \$10,310,296 | \$1,953,498 | \$8,356,798 | | \$44,034,555 | \$1,086,373 | \$2,756,571 |
| 2 | Chicago, Ill..... | 15,428,111 | 3,251,076 | 7,143,719 | 5,033,316 | 644,695 | 4,239,579 | \$149,042 | 12,749,454 | 14,519 | 360,348 |
| 3 | Philadelphia, Pa..... | 6,711,580 | 2,757,882 | 3,627,156 | 326,542 | 157,271 | 169,271 | | 5,345,532 | 2,500 | 125,701 |
| 4 | St. Louis, Mo..... | 5,005,257 | | 2,700,962 | 2,304,295 | 485,378 | | | 4,336,663 | 13,434 | 98,845 |
| 5 | Boston, Mass..... | 7,959,218 | 6,393,008 | 1,566,210 | | | | | 5,334,175 | | 7,330 |
| 6 | Baltimore, Md..... | 5,062,370 | 3,788,177 | 1,190,933 | 83,260 | | 83,260 | | 1,752,481 | 2,514 | 107,528 |
| 7 | Cleveland, Ohio..... | 4,340,449 | | 4,340,449 | | | | | 3,567,929 | 284,594 | 33,476 |
| 8 | Buffalo, N. Y..... | 2,075,915 | 1,065,637 | 684,959 | 325,319 | 51,711 | 273,608 | | 1,726,934 | 11,493 | 21,974 |
| 9 | San Francisco, Cal..... | 2,359,639 | | 2,359,639 | | | | | 2,310,114 | 77,865 | 55,888 |
| 10 | Pittsburg, Pa..... | 4,013,747 | 1,907,942 | 1,433,124 | 672,681 | 137,370 | 535,311 | | 2,150,529 | 400 | 112,155 |
| 11 | Cincinnati, Ohio..... | 3,744,880 | 2,807,636 | 125,600 | 811,644 | 82,582 | 729,062 | | 2,619,591 | 613 | 174,162 |
| 12 | Detroit, Mich..... | 2,179,896 | 590,585 | 1,286,549 | 302,762 | 61,789 | 240,973 | | 1,720,903 | 149,714 | 75,692 |
| 13 | Milwaukee, Wis..... | 1,421,086 | 617,020 | 475,164 | 328,902 | 63,069 | 247,911 | 17,922 | 1,303,034 | 5,000 | 73,767 |
| 14 | New Orleans, La..... | 2,184,739 | 1,471,026 | 713,713 | | | | | 1,969,210 | 11,810 | 24,925 |
| 15 | Washington, D. C..... | 4,901,271 | | 4,901,271 | | | | | 3,841,555 | 419,398 | 97,088 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|------------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-----------|----------|
| 16 | Newark, N. J..... | \$1,600,338 | \$888,029 | \$161,756 | \$550,553 | \$121,978 | \$428,575 | | \$1,456,715 | \$320,341 | \$68,380 |
| 17 | Minneapolis, Minn..... | 1,522,901 | 191,918 | 1,192,820 | 138,163 | | 32,559 | \$105,604 | 1,369,030 | 250,000 | 129,101 |
| 18 | Jersey City, N. J..... | 638,973 | 508,504 | 5,664 | 124,805 | 42,459 | 82,346 | | 535,583 | | 7,437 |
| 19 | Louisville, Ky..... | 1,107,727 | | 882,119 | 225,608 | | 225,608 | | 720,144 | 33,694 | 27,697 |
| 20 | Indianapolis, Ind..... | 1,247,806 | 140,003 | 439,995 | 667,808 | 184,219 | 483,589 | | 1,247,806 | | 62,047 |
| 21 | Providence, R. I..... | 889,574 | | 882,904 | 6,670 | | 6,670 | | 562,091 | | 54,712 |
| 22 | St. Paul, Minn..... | 993,288 | 19,000 | 489,727 | 484,561 | 95,311 | 361,455 | 27,795 | 860,184 | | 56,243 |
| 23 | Rochester, N. Y..... | 1,543,573 | 109,119 | 766,031 | 668,423 | 103,323 | 565,100 | | 1,193,417 | 9,294 | 241,103 |
| 24 | Kansas City, Mo..... | 2,831,555 | 720,564 | 826,494 | 1,284,497 | 417,667 | 866,830 | | 2,157,289 | 1,396 | 106,131 |
| 25 | Toledo, Ohio..... | 1,118,202 | 48,220 | 128,292 | 941,690 | 81,354 | 860,336 | | 1,062,222 | | 14,104 |
| 26 | Denver, Colo..... | 935,881 | | 396,249 | 539,632 | 148,852 | 390,780 | | 915,199 | 6,542 | 5,461 |
| 27 | Allegheny, Pa..... | 706,129 | 415,088 | 22,264 | 268,777 | 32,216 | 236,561 | | 569,885 | | 32,433 |
| 28 | Columbus, Ohio..... | 1,705,417 | 1,148,584 | 31,033 | 525,800 | 188,006 | 337,794 | | 1,090,685 | 412 | 25,845 |
| 29 | Worcester, Mass..... | 400,560 | 178,096 | 172,944 | 49,520 | 31,165 | 18,355 | | 315,124 | 12,924 | 16,644 |
| 30 | Los Angeles, Cal..... | 3,080,287 | 1,064,512 | 821,681 | 1,224,094 | | 1,224,094 | | 2,341,715 | 4,908 | 82,300 |
| 31 | Memphis, Tenn..... | 527,022 | | 527,022 | | | | | 439,890 | | 6,950 |
| 32 | Omaha, Nebr..... | 350,572 | 45,000 | 139,092 | 166,480 | 64,121 | 102,359 | | 350,572 | | 22,030 |
| 33 | New Haven, Conn..... | 247,470 | 114,804 | 132,666 | | | | | 247,470 | 207 | 95,641 |
| 34 | Syracuse, N. Y..... | 566,225 | | 298,177 | 268,048 | 71,531 | 196,517 | | 558,263 | 20,400 | 15,293 |
| 35 | Scranton, Pa..... | 305,661 | | 305,661 | | | | | 305,661 | | 33,135 |
| 36 | St. Joseph, Mo..... | 462,920 | 181,703 | 54,721 | 226,496 | 23,319 | 203,177 | | 462,920 | 1,997 | 5,921 |
| 37 | Faterson, N. J..... | 429,163 | 224,784 | 76,049 | 128,330 | 30,328 | 98,002 | | 429,163 | | 72,958 |
| 38 | Fall River, Mass..... | 374,259 | | 365,894 | 8,365 | | 8,365 | | 369,054 | | 1,798 |
| 39 | Portland, Oreg..... | 1,076,800 | | 519,680 | 557,120 | 69,054 | 488,066 | | 896,944 | | |
| 40 | Atlanta, Ga..... | 284,097 | 32,581 | 182,293 | 69,223 | 39,398 | 29,825 | | 240,353 | | 14,965 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|-------------|-----------|-----------|-------------|-----------|-------------|-----------|-------------|---------|----------|
| 41 | Seattle, Wash..... | \$3,171,383 | \$237,774 | \$926,063 | \$2,007,546 | \$225,548 | \$1,587,555 | \$194,443 | \$2,507,150 | \$5,186 | \$24,904 |
| 42 | Dayton, Ohio..... | 643,824 | 309,835 | 88,612 | 245,377 | 171,959 | 73,418 | | 599,007 | 195 | 23,804 |
| 43 | Albany, N. Y..... | 409,669 | 49,332 | 51,275 | 309,062 | 15,957 | 293,105 | | 368,244 | | 9,652 |
| 44 | Grand Rapids, Mich..... | 376,588 | 68,603 | 101,440 | 206,545 | 52,990 | 153,555 | | 321,447 | | 9,209 |
| 45 | Cambridge, Mass..... | 929,489 | 751,488 | 159,921 | 18,080 | 6,798 | 11,282 | | 678,257 | | 17,166 |
| 46 | Lowell, Mass..... | 184,534 | 171,243 | 13,291 | | | | | 172,541 | | 4,061 |
| 47 | Hartford, Conn..... | 917,998 | 682,746 | 209,097 | 26,155 | 16,532 | 9,623 | | 880,446 | 8,933 | |
| 48 | Reading, Pa..... | 313,893 | 123,972 | 165,352 | 24,569 | 24,569 | | | 184,788 | | 8,976 |
| 49 | Richmond, Va..... | 700,827 | 287,071 | 335,290 | 78,466 | 71,466 | 7,000 | | 380,795 | | 16,910 |
| 50 | Nashville, Tenn..... | 182,005 | | 182,005 | | | | | 157,005 | | 500 |

¹ Payments in error subsequently corrected by refund receipts, together with the amount of payments for outlays offset by receipts from sales of real property.² Outlays met by issuing special assessment bonds included under "receipts from special assessments," and not under "receipts from general bonds."

GENERAL TABLES.

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RESOURCES FROM WHICH PAID, AND BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES: 1905.

and the number assigned to each, see page 94.]

| CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES—continued. | | | | | | | | | | | | | | City num- ber. |
|---|-------------|--------------|-----------------|--------------|---------------------------------------|--------------|---|--------------|--------------------------|--------------|------------------|-------------------------------------|--------------|----------------------|
| Groups of departments, offices, and accounts—Continued. | | | | | | | | | | Industries. | | | | |
| Health conservation and sanitation. | | Highways. | | | Charities and cor- rections. | Education. | | Recreation. | Miscel- lane- ous. | Total. | Water- works. | Electric light and gas works. | All other. | |
| Sewers. | All other. | Paving. | Side- walks. | All other. | | Schools. | Libraries, art gal- leries, and museums. | | | | | | | |
| \$20,279,074 | \$1,850,074 | \$24,084,764 | \$3,086,372 | \$36,602,431 | \$2,436,688 | \$29,273,710 | \$3,411,228 | \$11,751,099 | \$19,187 | \$45,046,356 | \$22,997,405 | \$2,214,225 | \$19,834,726 | |
| 12,730,407 | 1,544,994 | 11,422,318 | 1,071,272 | 26,500,703 | 2,068,163 | 20,678,815 | 2,384,963 | 10,153,635 | 1,712 | 34,935,039 | 14,240,631 | 1,427,285 | 19,267,123 | |
| 3,604,363 | 103,613 | 5,345,227 | 566,411 | 3,962,760 | 290,654 | 3,580,912 | 494,607 | 808,953 | 17,475 | 4,309,031 | 4,131,754 | ..... | 177,277 | |
| 2,085,331 | 92,128 | 3,792,037 | 956,238 | 3,708,662 | 25,078 | 2,726,530 | 315,687 | 452,537 | ..... | 3,807,415 | 2,890,325 | 581,017 | 336,073 | |
| 1,858,973 | 109,339 | 3,525,182 | 492,451 | 2,430,306 | 52,793 | 2,287,453 | 215,971 | 335,974 | ..... | 1,994,871 | 1,734,695 | 205,923 | 54,253 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | |
|-------------|-----------|-------------|-----------|--------------|-------------|--------------|-------------|-------------|---------|--------------|-------------|-------------|--------------|----|
| \$2,165,022 | \$765,427 | ..... | ..... | \$16,200,571 | \$1,307,652 | \$12,753,317 | \$1,492,405 | \$5,507,217 | ..... | \$18,274,985 | \$4,382,157 | ..... | \$13,892,828 | 1 |
| 2,917,261 | ..... | \$3,644,857 | \$665,775 | 841,088 | 49,962 | 2,067,101 | 28,550 | 2,159,993 | ..... | 2,678,657 | 1,313,244 | \$1,357,315 | 8,098 | 2 |
| 938,287 | 44,617 | 362,017 | 13,143 | 2,486,200 | 4,780 | 1,137,077 | 37,574 | 193,636 | ..... | 1,366,048 | 1,366,048 | ..... | ..... | 3 |
| 638,389 | 9,442 | 1,914,800 | 22,893 | 76,252 | 170,052 | 1,275,524 | 72,634 | 44,398 | ..... | 668,594 | 667,214 | ..... | 1,380 | 4 |
| 1,450,072 | 104,990 | 936,192 | 15,496 | 1,651,370 | 23,240 | 1,033,829 | 41,926 | 69,730 | ..... | 2,625,043 | 336,186 | ..... | 2,288,857 | 5 |
| 74,437 | 2,673 | 270,476 | ..... | 775,982 | 17,009 | 333,049 | ..... | 168,813 | ..... | 3,309,889 | 423,747 | ..... | 2,886,142 | 6 |
| 857,915 | 159,813 | 928,569 | 10,820 | 412,389 | 72,222 | 348,259 | 153,561 | 306,311 | ..... | 772,520 | 619,301 | ..... | 153,219 | 7 |
| 51,711 | 148,465 | 247,538 | 75,789 | 1,068,107 | ..... | 80,389 | 19,661 | 1,807 | ..... | 348,981 | 348,981 | ..... | ..... | 8 |
| 158,514 | 735 | 715,691 | 10,740 | 37,381 | 16,807 | 248,321 | 412,342 | 574,118 | \$1,712 | 49,525 | 49,525 | ..... | ..... | 9 |
| 228,936 | 10,877 | 162,370 | ..... | 890,585 | ..... | 601,217 | 29,703 | 114,286 | ..... | 1,863,218 | 1,863,218 | ..... | ..... | 10 |
| 330,248 | 9,104 | 774,129 | 17,034 | 307,483 | 217,925 | 86,477 | 29,812 | 672,604 | ..... | 1,125,289 | 1,125,289 | ..... | ..... | 11 |
| 220,639 | 4,000 | 631,720 | 24,786 | 149,826 | ..... | 301,667 | 36,617 | 126,242 | ..... | 458,993 | 389,023 | 69,970 | ..... | 12 |
| 277,360 | ..... | 375,315 | 11,345 | 188,265 | ..... | 161,134 | 15,759 | 195,089 | ..... | 118,052 | 116,374 | ..... | 1,678 | 13 |
| 1,192,427 | 280,456 | 392,129 | ..... | 1,000 | ..... | 34,316 | 12,756 | 19,391 | ..... | 215,529 | 180,608 | ..... | 34,921 | 14 |
| 1,229,189 | 4,395 | 66,515 | 203,451 | 1,414,204 | 188,514 | 217,138 | 1,663 | ..... | ..... | 1,059,716 | 1,059,716 | ..... | ..... | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | |
|-----------|----------|-----------|----------|-----------|----------|-----------|---------|----------|----------|-----------|-----------|-------|---------|----|
| \$121,978 | ..... | \$295,888 | ..... | \$320,325 | ..... | \$322,061 | \$7,792 | ..... | ..... | \$143,623 | \$143,623 | ..... | ..... | 16 |
| 210,108 | ..... | 297,597 | \$86,377 | 138,690 | \$49,752 | 110,072 | 12,521 | \$84,812 | ..... | 153,871 | 153,871 | ..... | ..... | 17 |
| 107,378 | ..... | 82,346 | ..... | ..... | ..... | 332,758 | 5,664 | ..... | ..... | 103,390 | 103,390 | ..... | ..... | 18 |
| 17,332 | ..... | 408,726 | 15,158 | 31,022 | 7,050 | 82,167 | 22,243 | 75,055 | ..... | 387,583 | 385,783 | ..... | \$1,800 | 19 |
| 184,219 | \$20,481 | ..... | 109,638 | 430,620 | ..... | 317,781 | 7,945 | 115,075 | ..... | ..... | ..... | ..... | ..... | 20 |
| 131,005 | ..... | ..... | 3,875 | 169,758 | ..... | 196,707 | ..... | 6,034 | ..... | 327,483 | 314,138 | ..... | 13,345 | 21 |
| 127,331 | ..... | 191,143 | 40,333 | 210,484 | 30,826 | 115,292 | 14,634 | 54,423 | \$17,475 | 133,104 | 132,451 | ..... | 653 | 22 |
| 103,323 | 1,705 | 525,527 | 50,185 | 24,614 | ..... | 159,868 | ..... | 77,798 | ..... | 350,156 | 258,611 | ..... | 91,545 | 23 |
| 448,294 | 9,000 | 605,303 | 62,244 | 230,008 | 75,931 | 358,601 | 7,203 | 253,178 | ..... | 674,266 | 674,266 | ..... | ..... | 24 |
| 83,072 | 744 | 852,612 | 17,154 | 63,660 | ..... | 14,760 | 7,888 | 8,228 | ..... | 55,980 | 55,868 | ..... | 112 | 25 |
| 148,852 | 5,080 | 57,426 | 1,821 | 401,195 | 143 | 253,862 | 5,718 | 29,099 | ..... | 20,682 | ..... | ..... | 20,682 | 26 |
| 32,262 | ..... | 135,723 | ..... | 123,073 | 6,556 | 238,755 | ..... | 1,083 | ..... | 136,244 | 133,426 | ..... | 2,818 | 27 |
| 442,475 | 9,600 | 344,587 | 9,383 | 91,399 | ..... | 78,093 | 86,867 | 2,024 | ..... | 614,732 | 583,252 | ..... | 31,500 | 28 |
| 94,055 | 10,496 | 51,826 | 12,672 | 41,540 | 11,543 | 26,955 | 13,560 | 22,909 | ..... | 85,436 | 85,098 | ..... | 338 | 29 |
| 547,365 | 26,732 | 323,698 | 70,906 | 941,939 | ..... | 317,823 | 10,057 | 15,987 | ..... | 738,572 | 736,922 | ..... | 1,650 | 30 |
| 111,329 | ..... | 65,037 | ..... | 105,018 | 2,095 | 140,878 | 3,213 | 5,360 | ..... | 87,142 | 87,142 | ..... | ..... | 31 |
| 119,211 | 1,094 | 57,673 | 47,553 | 90,490 | ..... | 2,597 | 5,406 | 4,518 | ..... | ..... | ..... | ..... | ..... | 32 |
| 55,982 | ..... | 17 | ..... | 47,425 | 500 | 30,706 | 7,934 | 9,058 | ..... | ..... | ..... | ..... | ..... | 33 |
| 81,992 | ..... | 197,408 | 7,781 | 1,227 | ..... | 15,722 | 216,890 | 1,550 | ..... | 7,962 | 7,462 | ..... | 500 | 34 |
| 68,720 | ..... | 32,612 | 2,630 | 7,170 | 92,949 | 64,605 | 3,840 | ..... | ..... | ..... | ..... | ..... | ..... | 35 |
| 153,239 | 5,000 | 205,134 | 1,614 | 70,153 | ..... | 16,404 | 2,994 | 464 | ..... | ..... | ..... | ..... | ..... | 36 |
| 33,483 | ..... | 98,002 | ..... | 5,965 | ..... | 177,533 | 37,685 | 3,537 | ..... | ..... | ..... | ..... | ..... | 37 |
| 39,835 | ..... | 29,600 | 8,365 | 144,519 | 4,975 | 48,358 | 3,882 | 27,722 | ..... | 65,205 | 56,727 | ..... | 8,478 | 38 |
| 69,545 | 2,170 | 468,416 | ..... | 228,451 | ..... | 128,362 | ..... | ..... | ..... | 179,856 | 176,050 | ..... | 3,806 | 39 |
| 71,978 | 11,511 | 18,926 | 18,722 | 44,015 | 8,334 | 30,192 | 10,671 | 11,039 | ..... | 43,744 | 43,694 | ..... | 50 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | |
|-----------|----------|-----------|-----------|-------------|---------|-----------|-----------|----------|-------|-----------|-----------|-----------|---------|----|
| \$225,549 | ..... | \$627,136 | \$189,582 | \$1,029,767 | ..... | \$232,587 | \$127,400 | \$45,039 | ..... | \$664,233 | \$366,299 | \$297,934 | ..... | 41 |
| 219,836 | ..... | 87,615 | 114 | 237,092 | ..... | 18,885 | 11,466 | ..... | ..... | 44,817 | 44,817 | ..... | ..... | 42 |
| 15,957 | \$22,564 | 292,863 | 242 | 561 | ..... | 16,373 | ..... | 5,032 | ..... | 46,425 | 46,425 | ..... | ..... | 43 |
| 52,990 | 7,259 | 76,243 | ..... | 121,122 | ..... | 43,223 | 10,832 | 569 | ..... | 55,141 | 54,134 | ..... | \$1,007 | 44 |
| 98,516 | ..... | 52,394 | 29,997 | 307,844 | ..... | 128,313 | ..... | 44,027 | ..... | 251,232 | 251,232 | ..... | ..... | 45 |
| 99,466 | 2,174 | 10,497 | 4,476 | 14,620 | \$1,797 | 34,868 | ..... | 582 | ..... | 11,993 | 11,792 | ..... | 201 | 46 |
| 21,852 | ..... | 58,325 | ..... | 615,877 | 6,144 | 156,026 | ..... | 13,289 | ..... | 37,552 | 37,552 | ..... | ..... | 47 |
| 24,569 | ..... | ..... | 511 | 21,048 | ..... | 123,972 | 2,524 | 3,188 | ..... | 129,105 | 129,105 | ..... | ..... | 48 |
| 71,466 | 5,099 | 123,746 | 6,909 | 51,164 | 2,484 | 77,222 | 20,795 | 20,795 | ..... | 320,032 | 150,768 | 168,276 | 988 | 49 |
| 39,476 | ..... | 48,279 | 500 | 35,165 | ..... | 22,455 | 2,759 | 7,871 | ..... | 25,000 | 25,000 | ..... | ..... | 50 |

* Includes \$21,167, interest on outlays.

* Includes \$72,376, interest on outlays for streets.

* Includes \$66,404, interest on outlays for rapid transit subway.

* For typewriters for unspecified offices.

* For improving capital approaches.

TABLE 9.—PAYMENTS FOR OUTLAYS, WITH ASSOCIATED TEMPORARY PAYMENTS,¹ CLASSIFIED

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Total payments for outlays. | CLASSIFIED BY RESOURCES FROM WHICH PAID OR PAYABLE. | | | | | CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES. | | | |
|--------------|----------------------|-----------------------------|---|---------------------------------|---|---|---------------|---|---|---------------------|----------------------------------|
| | | | Receipts from general bonds. ² | Receipts from general revenues. | Receipts from special assessments. ² | | | | Groups of departments, offices, and accounts. | | |
| | | | | | Total. | For health conservation and sanitation. | For highways. | For industries. | Total. | General government. | Protection of life and property. |
| 51 | Trenton, N. J. | \$373,925 | \$181,133 | \$9,071 | \$183,721 | \$117,302 | \$66,419 | | \$258,215 | | |
| 52 | Wilmington, Del. | 304,559 | 121,689 | 149,178 | 33,672 | 33,672 | | | 106,572 | | \$7 |
| 53 | Camden, N. J. | 101,431 | 54,261 | 19,131 | 28,039 | 28,039 | | | 69,284 | | 4,0 |
| 54 | Bridgeport, Conn. | 247,805 | 115,988 | 92,923 | 38,894 | 22,903 | 15,991 | | 247,805 | \$60,980 | 19,4 |
| 55 | Lynn, Mass. | 259,498 | 248,755 | 10,743 | | | | | 163,629 | 625 | 28,4 |
| 56 | Troy, N. Y. | 502,802 | 340,389 | 23,221 | 139,192 | 45,928 | 93,264 | | 147,131 | 300 | 5,8 |
| 57 | Des Moines, Iowa | 353,607 | 20,000 | 189,481 | 144,126 | 53,649 | 90,477 | | 345,857 | 2,488 | 38,6 |
| 58 | New Bedford, Mass. | 189,554 | 160,849 | 23,429 | 5,276 | 5,276 | | | 155,387 | 139 | 4,9 |
| 59 | Springfield, Mass. | 443,273 | 244,601 | 198,672 | | | | | 413,248 | | 3,2 |
| 60 | Oakland, Cal. | 791,785 | 309,172 | 101,938 | 380,675 | 44,055 | 336,620 | | 791,785 | 750 | 25,6 |
| 61 | Lawrence, Mass. | 120,348 | | 113,493 | 6,855 | 1,548 | 5,307 | | 107,469 | | 6,3 |
| 62 | Somerville, Mass. | 181,123 | | 159,720 | 21,403 | 2,687 | 18,716 | | 164,277 | | 3,9 |
| 63 | Kansas City, Kans. | 223,789 | 40,000 | 40,120 | 143,669 | 6,707 | 136,962 | | 223,789 | | 16,9 |
| 64 | Savannah, Ga. | 326,780 | | 291,004 | 35,776 | | 35,776 | | 314,029 | 143,055 | 2,2 |
| 65 | Hoboken, N. J. | 52,253 | 15,796 | 7,109 | 29,348 | 15,822 | 13,526 | | 52,253 | | |
| 66 | Peoria, Ill. | 146,547 | | 42,107 | 104,440 | 84,489 | 19,951 | | 146,547 | | |
| 67 | Duluth, Minn. | 417,473 | | 417,473 | | | | | 302,280 | | 8,7 |
| 68 | Utica, N. Y. | 358,009 | 95,279 | 162,827 | 99,903 | 13,524 | 86,379 | | 358,009 | | 48,0 |
| 69 | Manchester, N. H. | 126,195 | | 126,195 | | | | | 81,052 | 1,579 | 6 |
| 70 | Evansville, Ind. | 95,376 | | 86,696 | 8,680 | 1,533 | 7,147 | | 74,050 | | 5,9 |
| 71 | Yonkers, N. Y. | 272,191 | 146,569 | 66,233 | 59,389 | 9,918 | 49,471 | | 183,972 | | 12,6 |
| 72 | San Antonio, Tex. | 196,050 | 139,016 | 57,034 | | | | | 196,050 | 756 | 12,1 |
| 73 | Elizabeth, N. J. | 102,658 | 28,654 | 25,180 | 48,824 | 2,424 | 46,400 | | 77,479 | | |
| 74 | Waterbury, Conn. | 279,603 | 114,902 | 135,250 | 29,451 | 21,507 | 7,944 | | 251,015 | 600 | 4,0 |
| 75 | Salt Lake City, Utah | 608,466 | 6,688 | 189,207 | 412,571 | 38,928 | 208,727 | \$164,916 | 403,120 | 2,877 | 14,22 |
| 76 | Erie, Pa. | 303,889 | 64,067 | 168,491 | 71,331 | 12,343 | 58,988 | | 169,283 | | 15,9 |
| 77 | Wilkesbarre, Pa. | 253,674 | 253,616 | 58 | | | | | 253,674 | | 12,9 |
| 78 | Schenectady, N. Y. | 418,497 | 88,008 | 127,887 | 202,602 | | 202,602 | | 392,669 | 16,440 | 17,29 |
| 79 | Norfolk, Va. | 169,557 | | 169,557 | | | | | 88,733 | | 16,59 |
| 80 | Houston, Tex. | 155,137 | 72,682 | 82,455 | | | | | 155,137 | | 6,59 |
| 81 | Charleston, S. C. | 49,045 | | 49,045 | | | | | 49,045 | | 1,67 |
| 82 | Harrisburg, Pa. | 372,604 | 156,707 | 146,165 | 69,732 | | 69,732 | | 216,153 | | 5,63 |
| 83 | Portland, Me. | 209,475 | | 200,486 | 8,989 | 7,596 | 1,393 | | 209,475 | | 10,19 |
| 84 | Dallas, Tex. | 203,612 | | 203,612 | | | | | 71,179 | 1,596 | 12,23 |
| 85 | Tacoma, Wash. | 1,275,755 | 201,457 | 241,706 | 832,592 | 7,391 | 825,201 | | 1,115,141 | | |
| 86 | Terre Haute, Ind. | 159,467 | 985 | 34,740 | 123,742 | | 123,742 | | 157,458 | | 98 |
| 87 | Youngstown, Ohio | 234,522 | 87,330 | 64,946 | 82,246 | 42,555 | 39,691 | | 146,178 | 100 | 19,97 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|-----|----------------------|-----------|----------|----------|-----------|----------|-----------|--|-----------|-------|--------|
| 83 | Fort Wayne, Ind. | \$325,939 | \$33,206 | \$75,569 | \$217,164 | \$22,501 | \$194,663 | | \$310,499 | | \$1,49 |
| 89 | Holyoke, Mass. | 274,701 | 196,471 | 74,823 | 3,407 | 1,915 | 1,492 | | 117,009 | | 2,45 |
| 90 | Akron, Ohio | 236,782 | 90,969 | 12,200 | 133,613 | 14,648 | 118,965 | | 236,782 | \$70 | 1,2 |
| 91 | Brockton, Mass. | 327,971 | 289,902 | 16,932 | 21,137 | 19,272 | 1,865 | | 213,619 | 132 | 87 |
| 92 | Saginaw, Mich. | 384,903 | 194,765 | 12,231 | 177,907 | 39,321 | 138,586 | | 363,900 | 500 | 1,99 |
| 93 | Lincoln, Nebr. | 225,168 | 65,000 | 105,288 | 54,880 | | | | 180,494 | | 2,29 |
| 94 | Lancaster, Pa. | 268,116 | 206,911 | 61,205 | | | 54,880 | | 230,751 | | 30 |
| 95 | Covington, Ky. | 122,324 | | 71,515 | 50,809 | 14,228 | 36,581 | | 108,456 | | 1,88 |
| 96 | Altoona, Pa. | 267,159 | 145,888 | 117,815 | 3,456 | 3,456 | | | 215,108 | 100 | 19,2 |
| 97 | Spokane, Wash. | 659,803 | 112,026 | 204,227 | 343,550 | 90,295 | 253,255 | | 407,438 | 1,281 | 6,80 |
| 98 | Birmingham, Ala. | 536,730 | 153,485 | 49,232 | 334,013 | 4,337 | 329,676 | | 536,730 | | 15,58 |
| 99 | Pawtucket, R. I. | 384,782 | | 384,782 | | | | | 315,852 | | 20,72 |
| 100 | South Bend, Ind. | 418,876 | 167,479 | 50,199 | 201,198 | 44,422 | 156,776 | | 384,178 | | 2,93 |
| 101 | Binghamton, N. Y. | 160,867 | | 92,878 | 67,989 | 22,546 | 45,443 | | 89,901 | | 2,50 |
| 102 | Augusta, Ga. | 80,553 | | 73,472 | 7,081 | 3,386 | 3,695 | | 64,972 | 132 | 6,87 |
| 103 | Bayonne, N. J. | 96,053 | 38,922 | 21,441 | 35,690 | 20,685 | 15,005 | | 80,825 | | 27,30 |
| 104 | Mobile, Ala. | 178,327 | | 178,327 | | | | | 162,648 | | 1,74 |
| 105 | Johnstown, Pa. | 57,898 | | 57,898 | | | | | 57,898 | | 7,79 |
| 106 | McKeesport, Pa. | 180,270 | 83,039 | 12,502 | 84,729 | 9,718 | 75,011 | | 167,823 | 785 | 2,10 |
| 107 | Dubuque, Iowa | 62,511 | | 35,105 | 27,406 | 15,101 | 12,305 | | 45,796 | | 6,43 |
| 108 | Butte, Mont. | 168,388 | | 101,153 | 67,235 | 11,041 | 56,194 | | 168,388 | | 7,65 |
| 109 | Springfield, Ohio | 126,894 | 43,872 | 64,871 | 18,151 | 1,110 | 17,032 | | 91,339 | | 4,86 |
| 110 | Wheeling, W. Va. | 139,388 | | 139,388 | | | | | 45,672 | | 6,41 |
| 111 | Sioux City, Iowa | 251,147 | 20,000 | 137,036 | 94,111 | 3,301 | 90,810 | | 186,818 | 175 | 8,56 |
| 112 | Bay City, Mich. | 264,294 | 54,957 | 22,987 | 186,350 | 23,194 | 163,156 | | 247,722 | 2,742 | 67 |
| 113 | Allentown, Pa. | 118,357 | | 118,357 | | | | | 60,843 | | 1,33 |
| 114 | Davenport, Iowa | 375,839 | 99,362 | 96,301 | 180,176 | 14,037 | 166,139 | | 374,639 | | 4,96 |
| 115 | Montgomery, Ala. | 212,725 | 131,083 | 43,269 | 38,373 | | 38,373 | | 113,344 | | 21,47 |
| 116 | East St. Louis, Ill. | 380,170 | 53,124 | 39,611 | 287,435 | | 287,435 | | 380,170 | | 11,37 |
| 117 | Little Rock, Ark. | 131,545 | 93,359 | 38,186 | | | | | 131,170 | 47 | 8 |

¹ Payments in error subsequently corrected by refund receipts, together with the amount of payments for outlays offset by receipts from sales of real property.

GENERAL TABLES.

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RESOURCES FROM WHICH PAID, AND BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES: 1905—Continued:

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES—continued. | | | | | | | | | | | | | | City number. |
|---|------------|-----------|-------------|------------|----------------------------|------------|--|-------------|----------------|-------------|--------------|-------------------------------|------------|--------------|
| Groups of departments, offices, and accounts—Continued. | | | | | | | | | | Industries. | | | | |
| Health conservation and sanitation. | | Highways. | | | Charities and corrections. | Education. | | Recreation. | Miscellaneous. | Total. | Water-works. | Electric light and gas works. | All other. | |
| Sewers. | All other. | Paving. | Side-walks. | All other. | | Schools. | Libraries, art galleries, and museums. | | | | | | | |
| \$117,302 | | \$66,419 | | | \$1,593 | \$49,479 | \$7,291 | \$16,131 | | \$115,710 | \$115,710 | | | 51 |
| 44,792 | | 43,601 | | \$3,756 | | 3,871 | | 9,829 | | 197,967 | 197,967 | | | 52 |
| 28,039 | | | | | | 1,973 | 19,131 | 16,043 | | 32,147 | 32,147 | | | 53 |
| 30,649 | | 28,973 | \$4,956 | 44,396 | | 49,280 | 4,133 | 5,028 | | | | | | 54 |
| 30,596 | \$5,676 | 46,015 | 4,059 | 13,729 | 558 | 21,583 | | 12,367 | | 95,869 | 94,103 | | \$1,766 | 55 |
| 45,928 | | 91,858 | 650 | 756 | | 804 | | 1,024 | | 355,671 | 355,671 | | | 56 |
| 73,180 | | 75,233 | 5,581 | 100,310 | | 18,740 | 7,613 | 24,020 | | 7,750 | | | 7,750 | 57 |
| 10,551 | 4,312 | | | 3,149 | 1,168 | 124,018 | 5,426 | 1,629 | | 34,167 | 31,556 | | 2,611 | 58 |
| 40,503 | | 67,706 | | 7,704 | | 260,672 | | 33,432 | | 30,025 | 30,025 | | | 59 |
| 68,708 | | 39,955 | 46,287 | 254,736 | | 318,260 | 6,714 | 30,698 | | | | | | 60 |
| 5,730 | 3,676 | | 5,325 | 30,293 | | 54,981 | | 1,127 | | 12,879 | 12,879 | | | 61 |
| 22,793 | 1,190 | 11,056 | 23,781 | 42,624 | 5,373 | 53,015 | | 529 | | 16,846 | 16,846 | | | 62 |
| 6,707 | | 69,171 | 10,439 | 59,908 | | 60,575 | | | | | | | | 63 |
| 2,291 | 674 | 70,708 | 5,911 | 84,738 | | | | 628 | | | | | 698 | 64 |
| 17,504 | | 17,218 | | | | 15,812 | 1,719 | 3,817 | | 12,751 | 12,053 | | | 65 |
| 84,489 | | 20,265 | 32 | 10,026 | | 4,769 | 4,657 | 22,309 | | | | | | 66 |
| 31,270 | 5,502 | 135,275 | 15,163 | 23,204 | | 74,600 | 5,733 | 2,784 | | 115,193 | 78,439 | \$36,754 | | 67 |
| 24,158 | 12,023 | 102,596 | 3,675 | 74,436 | 643 | 29,240 | 63,073 | 163 | | | | | | 68 |
| 21,459 | 175 | 16,831 | | 17,635 | | 20,665 | 2,011 | | | 45,143 | 39,752 | | 5,391 | 69 |
| 2,371 | | 5,505 | 1,726 | 2,630 | | 55,843 | | | | 21,326 | 21,326 | | | 70 |
| 9,918 | | 29,829 | 7,993 | 18,068 | | 98,944 | 5,100 | 1,499 | | 88,219 | 88,219 | | | 71 |
| 19,522 | | 15,937 | | 108,758 | | 37,463 | 1,448 | | | | | | | 72 |
| 2,425 | | 38,950 | | 7,450 | | 28,654 | | | | 25,179 | | | 25,179 | 73 |
| 89,203 | | 41,167 | | 47,323 | | 46,626 | 4,524 | 17,500 | | 28,588 | 28,588 | | | 74 |
| 50,536 | | 166,988 | 120,230 | 4,991 | | 34,771 | 8,504 | | | 205,346 | 40,430 | | 164,916 | 75 |
| 12,343 | | 72,504 | | 47,310 | | 17,067 | 3,092 | 1,030 | | 134,606 | 134,606 | | | 76 |
| 86,878 | 237 | 119,806 | 1,707 | 23,126 | | 8,950 | | | | | | | | 77 |
| 11,184 | 9,342 | 228,228 | 14,198 | 64,829 | | 31,151 | | | | 25,828 | 22,588 | | 3,240 | 78 |
| 934 | 2,117 | 23,076 | | 10,576 | | 19,350 | | 16,083 | | 80,824 | 23,050 | | 57,774 | 79 |
| 44,441 | | 81,023 | | 4,000 | | 17,907 | 1,174 | | | | | | | 80 |
| 1,811 | 864 | 19,929 | 7,265 | 13,817 | | 58,742 | | 3,683 | | | | | | 81 |
| 34,014 | | 45,675 | | 24,191 | | | | 47,898 | | 156,451 | 156,451 | | | 82 |
| 38,539 | 4,191 | 55,720 | 19,769 | 25,548 | 5,318 | 24,236 | 2,023 | 23,933 | | | | | | 83 |
| 38,809 | 2,478 | 1,125 | | 3,277 | | 10,135 | 1,529 | | | 132,433 | 69,890 | | 62,543 | 84 |
| 7,391 | | 409,220 | 415,981 | 76,683 | | 201,457 | 4,409 | | | 160,614 | 82,561 | 78,053 | | 85 |
| 14,234 | 2,000 | 123,742 | | 750 | | 14,973 | 774 | | | 2,009 | | | 2,009 | 86 |
| 44,452 | 575 | 28,635 | 9,179 | 19,675 | | 4,000 | | 19,589 | | 88,344 | 88,344 | | | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | |
|----------|---------|-----------|---------|---------|--------|----------|----------|----------|-------|----------|----------|-----------|-------|-----|
| \$22,501 | \$5,218 | \$218,384 | \$5,954 | \$1,110 | ----- | \$33,206 | \$22,632 | ----- | ----- | \$15,400 | \$15,440 | ----- | ----- | 88 |
| 16,530 | ----- | 39,746 | 1,217 | 14,235 | \$436 | 18,366 | ----- | \$24,029 | ----- | 157,662 | 41,624 | \$116,068 | ----- | 89 |
| 16,343 | ----- | 117,881 | ----- | 69,192 | ----- | 24,035 | 517 | 8,619 | ----- | ----- | ----- | ----- | ----- | 90 |
| 64,511 | 250 | 17,562 | 3,829 | 112,193 | 575 | 112,193 | ----- | ----- | ----- | 114,352 | 114,217 | ----- | \$135 | 91 |
| 39,321 | 2,733 | 74,044 | 62,930 | 58,894 | ----- | 58,894 | 1,633 | 7,838 | ----- | 21,003 | 13,014 | ----- | 7,989 | 92 |
| 15,336 | ----- | 72,373 | 106 | 7,530 | ----- | 7,530 | 2,841 | 13,500 | ----- | 44,674 | 44,674 | ----- | ----- | 93 |
| 135,112 | ----- | 10,644 | ----- | 71,798 | ----- | 71,798 | ----- | ----- | ----- | 37,365 | 37,365 | ----- | ----- | 94 |
| 20,374 | 1,194 | 63,397 | 13,503 | 8-3 | 1,448 | 8-3 | 834 | 623 | ----- | 13,868 | 13,868 | ----- | ----- | 95 |
| 22,232 | ----- | 10,115 | 5,553 | 162,888 | ----- | 162,888 | ----- | ----- | ----- | 52,051 | 52,051 | ----- | ----- | 96 |
| 98,044 | 3,770 | 63,890 | 87,932 | 5,368 | ----- | 5,368 | 300 | 5,654 | ----- | 252,365 | 252,365 | ----- | ----- | 97 |
| 6,338 | 4,756 | 241,204 | 48,626 | 153,735 | ----- | 153,735 | ----- | 4,798 | ----- | ----- | ----- | ----- | ----- | 98 |
| 21,645 | ----- | 16,651 | ----- | 6,324 | 1,308 | 6,324 | 2,564 | 7,104 | ----- | 68,930 | 65,681 | ----- | 3,249 | 99 |
| 75,752 | ----- | 137,542 | 21,420 | 132,898 | ----- | 132,898 | 593 | 1,617 | ----- | 34,698 | 34,698 | ----- | ----- | 100 |
| 22,546 | 480 | 28,261 | 17,182 | 9,081 | 1,818 | 9,081 | 2,059 | 2,988 | ----- | 71,966 | 71,966 | ----- | ----- | 101 |
| 14,454 | 1,334 | 22,410 | 3,288 | 5,261 | ----- | ----- | ----- | 11,223 | ----- | 15,581 | 10,624 | ----- | 4,957 | 102 |
| 20,685 | ----- | 15,005 | ----- | 16,428 | ----- | 16,428 | 1,406 | ----- | ----- | 15,228 | 15,228 | ----- | ----- | 103 |
| 11,452 | ----- | 160,908 | ----- | 4,700 | ----- | 4,700 | ----- | ----- | ----- | 15,679 | 13,178 | ----- | 2,501 | 104 |
| 9,719 | 5,777 | 30,525 | ----- | 65,515 | ----- | 65,515 | 794 | ----- | ----- | 12,447 | 12,447 | ----- | ----- | 105 |
| 15,101 | ----- | 75,011 | 656 | 1,040 | ----- | 1,040 | 10,911 | ----- | ----- | 16,715 | 16,467 | ----- | 248 | 106 |
| 23,341 | 498 | 10,834 | ----- | 61,624 | ----- | 61,624 | 1,316 | ----- | ----- | ----- | ----- | ----- | ----- | 107 |
| 1,119 | ----- | 13,698 | 6,977 | 11,512 | 36,502 | 11,512 | 1,734 | 2,504 | ----- | 35,555 | 35,555 | ----- | ----- | 108 |
| 5,969 | 190 | 18,243 | 416 | 2,355 | 4,488 | 2,355 | 1,423 | ----- | ----- | 93,716 | 86,274 | 7,330 | 112 | 109 |
| 12,836 | 1,200 | 75,277 | 5,213 | 54,477 | ----- | 54,477 | 910 | ----- | ----- | 64,329 | 64,329 | ----- | ----- | 110 |
| 23,194 | ----- | 140,598 | 20,503 | 54,957 | ----- | 54,957 | 2,329 | 165 | ----- | 16,572 | 12,536 | 3,993 | 43 | 111 |
| 15,984 | ----- | 24,311 | 136 | 10,463 | ----- | 10,463 | ----- | ----- | ----- | 57,514 | 57,514 | ----- | ----- | 112 |
| 26,291 | 225 | 184,460 | ----- | 99,302 | ----- | 99,302 | 2,804 | 16,431 | ----- | 1,200 | ----- | ----- | 1,200 | 113 |
| 6,676 | 11,695 | 2,825 | 35,548 | 31,701 | ----- | 31,701 | 1,021 | ----- | ----- | 99,381 | 99,381 | ----- | ----- | 114 |
| 7,293 | ----- | ----- | ----- | 57,650 | ----- | 57,650 | 1,173 | 1,303 | ----- | ----- | ----- | ----- | ----- | 115 |
| 15,488 | 1,400 | 28,981 | ----- | 74,109 | ----- | 74,109 | ----- | 148 | ----- | 375 | ----- | ----- | 375 | 116 |

* Outlays met by issuing special assessment bonds included under "receipts from special assessments," and not under "receipts from general bonds."

STATISTICS OF CITIES.

TABLE 9.—PAYMENTS FOR OUTLAYS, WITH ASSOCIATED TEMPORARY PAYMENTS,¹ CLASSIFIED BY

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Total payments for outlays. | CLASSIFIED BY RESOURCES FROM WHICH PAID OR PAYABLE. | | | | | | CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES. | | |
|--------------|----------------------|-----------------------------|---|---------------------------------|---|---|----------------|-----------------|---|---------------------|----------------------------------|
| | | | Receipts from general bonds. ² | Receipts from general revenues. | Receipts from special assessments. ² | | | | Groups of departments, offices and accounts. | | |
| | | | | | Total. | For health conservation and sanitation. | For high-ways. | For industries. | Total. | General government. | Protection of life and property. |
| 118 | Quincy, Ill. | \$147,475 | \$125,876 | \$21,599 | | | | | \$147,475 | \$600 | \$1,824 |
| 119 | York, Pa. | 225,879 | 221,244 | 4,635 | | | | | 225,879 | | 2,614 |
| 120 | Springfield, Ill. | 298,929 | 39,023 | 104,114 | \$155,792 | \$8,812 | \$146,980 | | 281,388 | | |
| 121 | Malden, Mass. | 74,522 | | 71,906 | 2,616 | | 2,616 | | 57,971 | | 250 |
| 122 | Canton, Ohio | 188,509 | 87,716 | 10,318 | 90,475 | 40,507 | 49,968 | | 100,792 | | 1,820 |
| 123 | Passaic, N. J. | 59,688 | 12,400 | 21,292 | 25,996 | 4,006 | 21,990 | | 59,688 | | 6,500 |
| 124 | Haverhill, Mass. | 67,610 | 48,176 | 19,360 | 74 | | 74 | | 56,854 | | |
| 125 | Topeka, Kans. | 252,188 | 33,845 | 47,154 | 171,189 | 128,377 | 42,812 | | 238,255 | | 2,780 |
| 126 | Salem, Mass. | 252,608 | 238,338 | 14,270 | | | | | 238,891 | 3,669 | 1,070 |
| 127 | Atlantic City, N. J. | 457,398 | 191,188 | 73,331 | 192,879 | | 192,879 | | 404,909 | 1,425 | |
| 128 | Chester, Pa. | 29,550 | | 25,437 | 4,113 | | 4,113 | | 29,550 | 525 | 4,000 |
| 129 | Chelsea, Mass. | 83,163 | 58,915 | 24,248 | | | | | 69,604 | | 3,175 |
| 130 | Newton, Mass. | 272,405 | | 272,405 | | | | | 239,752 | | |
| 131 | Superior, Wis. | 197,096 | | 197,096 | | | | | 194,191 | 135 | 5,279 |
| 132 | Elmira, N. Y. | 119,161 | | 119,161 | | | | | 117,519 | | 2,178 |
| 133 | Knoxville, Tenn. | 47,741 | | 35,821 | 11,920 | | 11,920 | | 47,591 | | 18,447 |
| 134 | Newcastle, Pa. | 95,065 | 43,259 | 18,177 | 33,629 | 5,161 | 28,468 | | 94,733 | 15 | 2,204 |
| 135 | Jacksonville, Fla. | 205,376 | | 167,072 | 38,304 | | 38,304 | | 134,687 | | 12,124 |
| 136 | South Omaha, Nebr. | 221,369 | 122,798 | 43,535 | 55,036 | 164 | 54,872 | | 221,369 | | 5,075 |
| 137 | Rockford, Ill. | 108,522 | | 74,409 | 34,243 | 17,319 | 16,924 | | 90,979 | 16,932 | |
| 138 | Chattanooga, Tenn. | 158,712 | 113,157 | 45,555 | | | | | 158,712 | | 5,900 |
| 139 | Joplin, Mo. | 121,088 | 39,426 | 17,182 | 64,480 | 12,073 | 52,407 | | 88,635 | 10,600 | 1,085 |
| 140 | Galveston, Tex. | 605,224 | 536,543 | 68,681 | | | | | 594,051 | | 600 |
| 141 | Fitchburg, Mass. | 120,317 | 84,629 | 24,940 | 10,748 | 7,249 | 3,499 | | 102,883 | 379 | |
| 142 | Macon, Ga. | 25,811 | 8,845 | 16,655 | 311 | | 311 | | 25,811 | 12,096 | 2,372 |
| 143 | Auburn, N. Y. | 114,725 | 65,904 | 5,090 | 43,731 | 10,102 | 33,629 | | 61,154 | | 1,743 |
| 144 | Racine, Wis. | 147,138 | 15,236 | 51,580 | 80,322 | 6,109 | 74,213 | | 144,939 | | |
| 145 | Woonsocket, R. I. | 110,525 | | 98,269 | 12,256 | 11,164 | 1,092 | | 84,778 | 1,127 | 518 |
| 146 | Joliet, Ill. | 73,481 | | 13,843 | 59,638 | 17,657 | 26,156 | \$15,825 | 57,653 | 125 | 5,149 |
| 147 | Kalamazoo, Mich. | 230,969 | 55,479 | 37,209 | 138,281 | | 138,281 | | 198,671 | | |
| 148 | Wichita, Kans. | 119,188 | 12,524 | 52,129 | 54,535 | 4,171 | 50,364 | | 119,188 | 375 | 3,349 |
| 149 | Taunton, Mass. | 97,302 | 88,639 | 8,663 | | | | | 67,915 | 60 | 5,761 |
| 150 | Sacramento, Cal. | 185,323 | | 185,323 | | | | | 158,219 | | 5,250 |
| 151 | Oshkosh, Wis. | 86,515 | 54,832 | 23,639 | 8,044 | | 8,044 | | 86,515 | 2,207 | 425 |
| 152 | Pueblo, Colo. | 339,310 | 248,592 | 36,233 | 54,485 | 50,242 | 4,243 | | 315,892 | 185 | 4,745 |
| 153 | New Britain, Conn. | 139,499 | 108,065 | 31,434 | | | | | 114,503 | | |
| 154 | La Crosse, Wis. | 175,586 | 33,918 | 30,498 | 111,170 | 7,752 | 103,418 | | 162,826 | 413 | 8,354 |

¹ Payments in error subsequently corrected by refund receipts, together with the amount of payments for outlays offset by receipts from sales of real property.

GENERAL TABLES.

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RESOURCES FROM WHICH PAID, AND BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, ACCOUNTS, AND INDUSTRIES—continued. | | | | | | | | | | | | | | City number. |
|---|------------|-----------|------------|------------|----------------------------|------------|--|-------------|----------------|-------------|--------------|-------------------------------|------------|--------------|
| Groups of departments, offices, and accounts—Continued. | | | | | | | | | | Industries. | | | | |
| Health conservation and sanitation. | | Highways. | | | Charities and corrections. | Education. | | Recreation. | Miscellaneous. | Total. | Water-works. | Electric light and gas works. | All other. | |
| Sewers. | All other. | Paving. | Sidewalks. | All other. | | Schools. | Libraries, art galleries, and museums. | | | | | | | |
| \$163,382 | \$550 | \$13,005 | \$3,282 | \$6,557 | | \$127,577 | \$1,461 | \$6,174 | | | | | | 118 |
| 16,500 | | 169,614 | 2,757 | 4,455 | | 40,941 | | 932 | | \$17,541 | \$14,992 | | \$2,549 | 119 |
| 13,707 | 14,132 | | | 51 | | 46,737 | 6,706 | 39,023 | | 16,551 | 16,551 | | | 120 |
| 40,507 | | 48,587 | | 1,381 | | 22,122 | 8,497 | | | 87,717 | 87,195 | | 522 | 121 |
| 4,006 | | 27,935 | | 5,016 | | 12,400 | 3,831 | | | | | | | 122 |
| 9,171 | | | 3,572 | 24,791 | | 19,320 | | | | 10,756 | 10,756 | | | 123 |
| 128,377 | | 34,108 | 3,929 | 60,291 | | 5,506 | 702 | 2,562 | | 13,933 | 13,933 | | | 124 |
| 200,194 | 3,881 | 5,341 | | 12,199 | \$500 | 3,227 | | 3,810 | | 18,717 | 18,717 | | | 125 |
| | | 192,879 | 63,568 | 100,756 | | 42,296 | 3,985 | | | 52,489 | 52,489 | | | 126 |
| 6,408 | | 4,113 | | 2,555 | | 2,555 | | 1,458 | | | | | | 127 |
| 2,546 | 275 | 40,719 | 2,480 | 15,926 | 20 | 4,463 | | | | 13,559 | 13,559 | | | 128 |
| 31,932 | 11,706 | | 7,654 | 141,838 | | 42,622 | | 4,000 | | 32,653 | 32,653 | | | 129 |
| 2,775 | | 125,922 | 6,720 | 598 | | 50,779 | 756 | 1,227 | | 2,905 | | | 2,905 | 130 |
| 10,947 | 10,800 | 82,029 | 1,705 | 4,072 | | 5,788 | | | | 1,642 | | | 1,642 | 131 |
| | | 23,337 | | 1,469 | 4,243 | | | 95 | | 150 | | | 150 | 132 |
| 9,637 | 430 | 37,476 | | 1,817 | | 42,928 | | 226 | | 332 | | | 332 | 133 |
| 44,690 | | 72,259 | 667 | 52 | | | 4,895 | | | 70,689 | 30,886 | \$39,803 | | 134 |
| 1,664 | | 96,636 | 8,236 | 3,755 | | 81,624 | 24,379 | | | | | | | 135 |
| 17,319 | | 33,939 | 4,421 | 14,799 | | 3,569 | | | | 17,673 | 17,055 | | 618 | 136 |
| 9,053 | | 4,050 | 671 | 8,397 | | 95,707 | 34,934 | | | | | | | 137 |
| 12,123 | 1,026 | 1,340 | 5,439 | 51,200 | | 1,799 | | 4,013 | | 32,453 | | 29,191 | 3,262 | 138 |
| 46,782 | 22,564 | 17,386 | | 505,514 | 1,205 | | | | | 11,173 | 11,173 | | | 139 |
| 16,150 | | 5,914 | 4,804 | 58,717 | | 10,287 | 5,006 | 1,126 | | 17,934 | 17,456 | | 478 | 140 |
| 8,930 | 1,530 | 469 | | | | | | 414 | | | | | | 141 |
| 10,102 | | 46,441 | | 1,393 | | 1,475 | | | | 53,571 | 35,059 | | 18,512 | 142 |
| 6,998 | | 90,332 | 2,408 | 43,021 | | | 1,294 | 886 | | 2,199 | | | 2,199 | 143 |
| 16,672 | | 38,100 | 4,759 | 18,601 | 250 | 2,925 | 521 | 1,305 | | 25,747 | 25,747 | | | 144 |
| 17,982 | | 26,156 | | 4,490 | | 4,490 | 1,051 | 2,700 | | 15,828 | 15,828 | | | 145 |
| 21,493 | 1,725 | 138,281 | 7,145 | 6,905 | | 15,776 | 2,346 | 5,000 | | 32,298 | 32,298 | | | 146 |
| 5,525 | | 62,720 | 4,325 | 37,295 | | 4,610 | 200 | 789 | | 29,387 | 19,849 | 9,538 | | 147 |
| 7,470 | | 29,963 | | | | 21,880 | 2,691 | 90 | | 27,104 | 27,104 | | | 148 |
| 12,077 | | 30,066 | | 16,147 | | 60,457 | 2,362 | 31,640 | | | | | | 149 |
| 5,929 | | 13,798 | 2,018 | 55,119 | | 2,390 | 2,345 | 2,284 | | | | | | 150 |
| 55,891 | | | 2,352 | 71,733 | | 67,219 | 1,503 | 112,264 | | 23,418 | 23,143 | | 275 | 151 |
| 108,065 | | 4,883 | 774 | 781 | | | | | | 24,996 | 24,996 | | | 152 |
| 7,752 | | 103,418 | 1,942 | 6,469 | | 33,051 | | 1,427 | | 12,760 | 12,760 | | | 153 |
| | | | | | | | | | | | | | | 154 |

* Outlays met by issuing special assessment bonds included under "receipts from special assessments," and not under "receipts from general bonds."

TABLE 10.—PAYMENTS AND RECEIPTS ON ACCOUNT OF INDEBTEDNESS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | PAYMENTS. | | | RECEIPTS. | | | EXCESS OF RECEIPTS OVER PAYMENTS. | | |
|---|-------------------------|---------------|---------------|--|---------------|---------------|--|-----------------------------------|---------------------------|--|
| | | Total. | To public. | To city funds (investment transfers). ² | Total. | From public. | From city funds (investment transfers). ² | Total. | From public. ³ | From city funds (investment transfers). ² |
| | Grand total..... | \$285,293,894 | \$262,005,786 | \$23,288,108 | \$366,551,071 | \$328,422,748 | \$38,128,323 | \$81,257,177 | \$66,416,962 | \$14,840,215 |
| | Group I..... | 212,224,780 | 199,261,893 | 12,962,887 | 279,899,440 | 252,926,535 | 26,972,905 | 67,674,660 | 53,664,842 | 14,010,818 |
| | Group II..... | 36,534,025 | 28,835,327 | 7,698,698 | 41,048,778 | 32,820,214 | 8,228,564 | 4,514,753 | 3,984,887 | 529,866 |
| | Group III..... | 20,629,408 | 19,029,363 | 1,600,045 | 25,987,978 | 24,131,901 | 1,856,077 | 5,358,570 | 5,102,538 | 256,032 |
| | Group IV..... | 15,905,681 | 14,879,203 | 1,026,478 | 19,614,875 | 18,544,098 | 1,070,777 | 3,709,194 | 3,664,895 | 44,299 |
| GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905. | | | | | | | | | | |
| 1 | New York, N. Y..... | \$166,572,160 | \$160,038,335 | \$6,533,825 | \$215,569,145 | \$197,162,211 | \$18,406,934 | \$48,996,985 | \$37,123,876 | \$11,873,109 |
| 2 | Chicago, Ill..... | 17,731,154 | 17,554,867 | 176,287 | 21,004,231 | 20,844,931 | 159,300 | 3,273,077 | 3,290,064 | 16,987 |
| 3 | Philadelphia, Pa..... | 4,224,773 | 3,374,773 | 850,000 | 2,335,096 | 1,960,066 | 375,000 | 1,889,877 | 1,414,677 | 475,000 |
| 4 | St. Louis, Mo..... | 1,715,133 | 1,715,133 | ----- | 323,003 | 323,003 | ----- | 1,392,130 | 1,392,130 | ----- |
| 5 | Boston, Mass..... | 10,802,799 | 7,621,049 | 3,181,750 | 15,205,463 | 11,932,463 | 3,273,000 | 4,402,664 | 4,311,414 | 91,250 |
| 6 | Baltimore, Md..... | 138,952 | 14,962 | 125,000 | 3,705,093 | 3,145,500 | 559,593 | 3,565,131 | 3,130,538 | 434,593 |
| 7 | Cleveland, Ohio..... | 1,230,907 | 583,840 | 647,067 | 4,155,271 | 3,325,136 | 830,135 | 2,924,364 | 2,741,296 | 183,068 |
| 8 | Buffalo, N. Y..... | 2,976,563 | 2,358,048 | 618,515 | 3,826,980 | 3,476,540 | 350,440 | 850,417 | 1,118,492 | 268,075 |
| 9 | San Francisco, Cal..... | 1,368,315 | 1,368,315 | ----- | 1,192,010 | 1,192,010 | ----- | 1,176,305 | 1,176,305 | ----- |
| 10 | Pittsburg, Pa..... | 1,569,533 | 1,265,933 | 303,600 | 3,488,736 | 2,118,736 | 1,370,000 | 1,919,203 | 852,803 | 1,066,400 |
| 11 | Cincinnati, Ohio..... | 581,239 | 352,779 | 228,460 | 3,784,460 | 2,522,383 | 1,262,077 | 3,203,221 | 2,169,604 | 1,033,617 |
| 12 | Detroit, Mich..... | 460,153 | 172,000 | 288,153 | 1,077,565 | 699,244 | 378,321 | 617,412 | 527,244 | 90,168 |
| 13 | Milwaukee, Wis..... | 1,697,398 | 1,697,398 | ----- | 1,877,238 | 1,877,238 | ----- | 179,840 | 179,840 | ----- |
| 14 | New Orleans, La..... | 610,255 | 600,025 | 10,230 | 1,663,920 | 1,655,815 | 8,105 | 1,053,665 | 1,055,790 | 2,125 |
| 15 | Washington, D. C..... | 544,436 | 544,436 | ----- | 691,229 | 691,229 | ----- | 146,793 | 146,793 | ----- |
| GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905. | | | | | | | | | | |
| 16 | Newark, N. J..... | \$8,634,100 | \$5,808,100 | \$2,826,000 | \$9,309,610 | \$5,771,523 | \$3,538,087 | \$675,510 | \$536,577 | \$712,087 |
| 17 | Minneapolis, Minn..... | 299,929 | 294,929 | 5,000 | 591,191 | 591,191 | ----- | 291,262 | 296,262 | 5,000 |
| 18 | Jersey City, N. J..... | 2,209,281 | 2,031,308 | 177,973 | 3,139,018 | 2,316,027 | 822,991 | 929,737 | 284,719 | 645,018 |
| 19 | Louisville, Ky..... | 1,596,550 | 1,596,550 | ----- | 1,769,135 | 1,769,135 | ----- | 172,585 | 172,585 | ----- |
| 20 | Indianapolis, Ind..... | 144,129 | 144,129 | ----- | 46,445 | 46,445 | ----- | 497,684 | 497,684 | ----- |
| 21 | Providence, R. I..... | 1,230,335 | 181,000 | 1,049,335 | 1,407,688 | 351,088 | 1,056,600 | 177,353 | 170,088 | 7,265 |
| 22 | St. Paul, Minn..... | 1,530,937 | 1,520,895 | 10,042 | 1,844,966 | 1,800,128 | 44,838 | 314,029 | 279,233 | 34,796 |
| 23 | Rochester, N. Y..... | 3,952,643 | 3,952,643 | ----- | 4,070,455 | 4,070,455 | ----- | 117,812 | 117,812 | ----- |
| 24 | Kansas City, Mo..... | 785,963 | 785,963 | ----- | 1,033,811 | 1,033,811 | ----- | 247,848 | 247,848 | ----- |
| 25 | Toledo, Ohio..... | 415,216 | 297,268 | 117,948 | 1,969,199 | 971,235 | 497,964 | 1,053,983 | 673,967 | 380,016 |
| 26 | Denver, Colo..... | 1,983,725 | 1,983,725 | ----- | 1,977,621 | 1,977,621 | ----- | 46,104 | 46,104 | ----- |
| 27 | Allegheny, Pa..... | 1,219,943 | 1,102,943 | 117,000 | 1,403,628 | 1,403,628 | ----- | 183,685 | 300,685 | 117,000 |
| 28 | Columbus, Ohio..... | 1,233,341 | 720,941 | 512,400 | 1,817,291 | 450,991 | 1,366,300 | 583,950 | 269,950 | 853,900 |
| 29 | Worcester, Mass..... | 3,179,709 | 1,123,709 | 2,056,000 | 1,283,560 | 979,266 | 304,294 | 1,896,149 | 1,444,443 | 1,751,706 |
| 30 | Los Angeles, Cal..... | 322,257 | 322,257 | ----- | 1,890,733 | 1,890,733 | ----- | 1,568,476 | 1,568,476 | ----- |
| 31 | Memphis, Tenn..... | 136,222 | 136,222 | ----- | 265,566 | 265,566 | ----- | 129,344 | 129,344 | ----- |
| 32 | Omaha, Nebr..... | 430,177 | 424,877 | 5,300 | 348,859 | 348,859 | ----- | 81,318 | 76,018 | 5,300 |
| 33 | New Haven, Conn..... | 1,093,565 | 1,021,565 | 72,000 | 1,133,242 | 1,133,242 | ----- | 39,677 | 111,677 | 72,000 |
| 34 | Syracuse, N. Y..... | 1,901,903 | 1,901,203 | 700 | 1,854,814 | 1,854,814 | 20,000 | 447,089 | 466,389 | 19,300 |
| 35 | Scranton, Pa..... | 474,822 | 474,822 | ----- | 616,126 | 616,126 | ----- | 141,304 | 141,304 | ----- |
| 36 | St. Joseph, Mo..... | 191,187 | 190,187 | 1,000 | 32,367 | 32,367 | ----- | 158,820 | 157,820 | 1,000 |
| 37 | Paterson, N. J..... | 1,875,874 | 1,395,874 | 480,000 | 2,151,152 | 1,671,152 | 480,000 | 275,278 | 275,278 | ----- |
| 38 | Fall River, Mass..... | 1,161,066 | 893,066 | 268,000 | 777,249 | 773,759 | 3,490 | 483,817 | 419,307 | 264,510 |
| 39 | Portland, Oreg..... | 421,057 | 421,057 | ----- | 699,060 | 699,060 | ----- | 278,003 | 278,003 | ----- |
| 40 | Atlanta, Ga..... | 110,094 | 110,094 | ----- | 115,992 | 115,992 | ----- | 5,898 | 48,102 | 94,000 |
| GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905. | | | | | | | | | | |
| 41 | Seattle, Wash..... | \$970,995 | \$970,995 | ----- | \$2,300,258 | \$2,300,258 | ----- | \$1,329,263 | \$1,329,263 | ----- |
| 42 | Dayton, Ohio..... | 735,654 | 695,076 | \$40,578 | 993,939 | 892,359 | \$101,580 | 197,283 | 197,283 | \$61,022 |
| 43 | Albany, N. Y..... | 578,466 | 517,834 | 60,632 | 487,674 | 487,674 | ----- | 258,285 | 258,285 | \$60,632 |
| 44 | Grand Rapids, Mich..... | 458,661 | 338,661 | 120,000 | 278,308 | 278,308 | ----- | 180,353 | 160,353 | 120,000 |
| 45 | Cambridge, Mass..... | 831,433 | 810,433 | 21,000 | 1,405,430 | 1,210,062 | 195,368 | 573,997 | 399,629 | 174,368 |
| 46 | Lowell, Mass..... | 1,585,749 | 1,581,249 | 4,500 | 1,660,150 | 1,660,150 | ----- | 74,401 | 78,901 | 4,500 |
| 47 | Hartford, Conn..... | 301,688 | 251,688 | 50,000 | 1,331,884 | 1,331,884 | ----- | 1,030,196 | 1,080,196 | 50,000 |
| 48 | Reading, Pa..... | 20,637 | 19,337 | 1,300 | 128,100 | 128,100 | ----- | 107,663 | 108,763 | 1,300 |
| 49 | Richmond, Va..... | 558,350 | 501,695 | 56,655 | 718,253 | 424,193 | 294,060 | 159,903 | 177,502 | 237,405 |
| 50 | Nashville, Tenn..... | 200,400 | 200,400 | ----- | 134,788 | 134,788 | ----- | 65,612 | 65,612 | ----- |
| 51 | Trenton, N. J..... | 704,879 | 651,429 | 53,450 | 828,404 | 785,654 | 42,750 | 123,525 | 134,225 | 10,700 |
| 52 | Wilmington, Del..... | 116,150 | 116,150 | ----- | 392,440 | 392,440 | ----- | 276,290 | 276,290 | ----- |
| 53 | Camden, N. J..... | 468,850 | 436,161 | 32,689 | 488,142 | 430,942 | 57,200 | 19,292 | 5,219 | 24,511 |
| 54 | Bridgeport, Conn..... | 45,504 | 28,004 | 17,500 | 89,433 | 30,433 | 59,000 | 43,929 | 2,429 | 41,500 |
| 55 | Lynn, Mass..... | 1,666,513 | 820,013 | 846,500 | 1,295,941 | 573,441 | 722,500 | 430,572 | 246,572 | 124,000 |
| 56 | Troy, N. Y..... | 881,179 | 881,179 | ----- | 1,240,829 | 1,240,829 | ----- | 359,650 | 359,650 | ----- |
| 57 | Des Moines, Iowa..... | 130,826 | 130,826 | ----- | 74,861 | 74,861 | ----- | 55,965 | 55,965 | ----- |
| 58 | New Bedford, Mass..... | 1,412,460 | 1,412,460 | ----- | 1,483,080 | 1,483,080 | ----- | 70,620 | 70,620 | ----- |
| 59 | Springfield, Mass..... | 778,071 | 709,071 | 69,000 | 782,252 | 782,252 | ----- | 4,181 | 73,181 | 69,000 |
| 60 | Oakland, Cal..... | 150,762 | 150,762 | ----- | 101,627 | 101,627 | ----- | 49,135 | 49,135 | ----- |

¹ The term "indebtedness," 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 government of the city and not paid during the year.

² Sinking, investment, and public trust funds.

³ Constitutes "net or corporate receipts" on account of indebtedness, except where qualified by footnote (1), in which case the item represents "net or corporate payments."

⁴ Excess of payments over receipts.

GENERAL TABLES.

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TABLE 10.—PAYMENTS AND RECEIPTS ON ACCOUNT OF INDEBTEDNESS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | PAYMENTS. | | | RECEIPTS. | | | EXCESS OF RECEIPTS OVER PAYMENTS. | | |
|--------------|-----------------------|-----------|------------|--|-----------|--------------|--|-----------------------------------|---------------------------|--|
| | | Total.* | To public. | To city funds (investment transfers). ² | Total. | From public. | From city funds (investment transfers). ² | Total. | From public. ³ | From city funds (investment transfers). ² |
| 61 | Lawrence, Mass. | \$913,269 | \$884,469 | \$28,800 | \$996,733 | \$981,796 | \$14,937 | \$83,464 | \$97,327 | \$13,863 |
| 62 | Somerville, Mass. | 789,216 | 789,216 | | 773,442 | 773,442 | | 15,774 | 15,774 | |
| 63 | Kansas City, Kans. | 388,044 | 388,044 | | 248,608 | 248,608 | | 139,436 | 139,436 | |
| 64 | Savannah, Ga. | 74,209 | 74,209 | | 51,053 | 51,053 | | 23,156 | 23,156 | |
| 65 | Hoboken, N. J. | 67,970 | 47,770 | 20,200 | 74,387 | 48,591 | 25,796 | 6,417 | 821 | 5,596 |
| 66 | Peoria, Ill. | 358,239 | 355,139 | 3,100 | 196,933 | 196,933 | | 161,306 | 158,206 | 3,100 |
| 67 | Duluth, Minn. | 23,983 | 23,983 | | 345,590 | 345,590 | | 321,607 | 321,607 | |
| 68 | Utica, N. Y. | 631,285 | 631,285 | | 447,811 | 447,811 | | 183,474 | 183,474 | |
| 69 | Manchester, N. H. | 345,154 | 345,154 | | 320,864 | 320,864 | | 24,290 | 24,290 | |
| 70 | Evansville, Ind. | 61,823 | 49,388 | 12,435 | 21,760 | 21,760 | | 40,063 | 27,628 | 12,435 |
| 71 | Yonkers, N. Y. | 727,036 | 712,536 | 14,500 | 639,624 | 625,641 | 13,983 | 87,412 | 86,895 | 517 |
| 72 | San Antonio, Tex. | 67,403 | 55,403 | 12,000 | 103,857 | 103,857 | | 36,454 | 48,454 | 12,000 |
| 73 | Elizabeth, N. J. | 178,455 | 178,455 | | 199,106 | 174,106 | 25,000 | 20,651 | 4,349 | 25,000 |
| 74 | Waterbury, Conn. | 238,563 | 237,563 | 1,000 | 217,473 | 217,473 | | 21,090 | 20,090 | 1,000 |
| 75 | Salt Lake City, Utah. | 144,108 | 144,108 | | 1,333,107 | 1,333,107 | | 1,188,999 | 1,188,999 | |
| 76 | Erie, Pa. | 67,295 | 67,295 | | 125,039 | 125,039 | | 57,744 | 57,744 | |
| 77 | Wilkesbarre, Pa. | 29,136 | 29,136 | | 237,012 | 237,012 | | 207,876 | 207,876 | |
| 78 | Schenectady, N. Y. | 630,294 | 620,294 | 10,000 | 598,713 | 528,321 | 70,392 | 31,581 | 91,973 | 60,392 |
| 79 | Norfolk, Va. | 172,612 | 126,772 | 45,840 | 273,054 | 187,964 | 85,090 | 100,442 | 61,192 | 39,250 |
| 80 | Houston, Tex. | 252,247 | 252,247 | | 30,898 | 30,898 | | 221,349 | 221,349 | |
| 81 | Charleston, S. C. | 5,000 | 5,000 | | 362,917 | 362,917 | | 5,000 | 5,000 | |
| 82 | Harrisburg, Pa. | 174,300 | 150,100 | 24,200 | 362,917 | 362,917 | | 188,617 | 212,817 | 24,200 |
| 83 | Portland, Me. | 666,339 | 626,339 | 40,000 | 553,706 | 501,653 | 52,053 | 112,633 | 124,686 | 12,053 |
| 84 | Dallas, Tex. | 102,125 | 102,125 | | 76,072 | 76,072 | | 26,053 | 26,053 | |
| 85 | Tacoma, Wash. | 678,524 | 678,524 | | 1,293,719 | 1,293,719 | | 615,195 | 615,195 | |
| 86 | Terre Haute, Ind. | 93,289 | 93,137 | 152 | 92,234 | 90,889 | 1,345 | 1,055 | 4,248 | 1,193 |
| 87 | Youngstown, Ohio. | 152,263 | 138,249 | 14,014 | 158,473 | 63,450 | 95,023 | 6,210 | 74,799 | 81,009 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | |
|-----|----------------------|-----------|-----------|----------|-----------|-----------|---------|-----------|-----------|----------|
| 88 | Fort Wayne, Ind. | \$71,714 | \$50,470 | \$21,244 | \$215,043 | \$208,642 | \$6,401 | \$143,329 | \$158,172 | \$14,843 |
| 89 | Holyoke, Mass. | 799,100 | 728,500 | 70,600 | 903,674 | 853,674 | 50,000 | 104,574 | 125,174 | 20,600 |
| 90 | Akron, Ohio. | 223,999 | 187,499 | 36,500 | 181,621 | 55,024 | 126,597 | 42,378 | 132,475 | 90,097 |
| 91 | Brockton, Mass. | 560,483 | 557,483 | 3,000 | 622,865 | 575,865 | 47,000 | 62,382 | 18,382 | 44,000 |
| 92 | Saginaw, Mich. | 173,408 | 169,698 | 3,710 | 389,811 | 375,311 | 14,500 | 216,403 | 205,613 | 10,790 |
| 93 | Lincoln, Nebr. | 235,086 | 234,215 | 871 | 203,923 | 203,863 | 60 | 31,163 | 30,352 | 811 |
| 94 | Lancaster, Pa. | 75,002 | 75,002 | | 85,104 | 85,104 | | 10,102 | 10,102 | |
| 95 | Covington, Ky. | 150,624 | 150,224 | 400 | 115,848 | 115,848 | | 34,776 | 34,376 | 400 |
| 96 | Altoona, Pa. | 13,194 | 13,194 | | 199,574 | 199,574 | | 186,380 | 186,380 | |
| 97 | Spokane, Wash. | 649,134 | 649,134 | | 1,173,472 | 1,172,472 | 1,000 | 524,338 | 523,338 | 1,000 |
| 98 | Birmingham, Ala. | 274,353 | 274,353 | | 277,614 | 277,614 | | 3,261 | 3,261 | |
| 99 | Pawtucket, R. I. | 342,358 | 342,358 | | 826,168 | 826,168 | | 483,810 | 483,810 | |
| 100 | South Bend, Ind. | 106,035 | 106,035 | | 164,692 | 164,692 | | 58,657 | 58,657 | |
| 101 | Binghamton, N. Y. | 167,479 | 167,479 | | 51,168 | 51,168 | | 116,311 | 116,311 | |
| 102 | Augusta, Ga. | 150,996 | 150,996 | | 110,056 | 110,056 | | 40,940 | 40,940 | |
| 103 | Bayonne, N. J. | 359,833 | 291,833 | 68,000 | 282,000 | 195,000 | 87,000 | 77,833 | 96,833 | 19,000 |
| 104 | Mobile, Ala. | 99,919 | 99,919 | | 98,262 | 98,262 | | 1,657 | 1,657 | |
| 105 | Johnstown, Pa. | 38,131 | 37,131 | 1,000 | 7,489 | 7,489 | | 30,642 | 29,642 | 1,000 |
| 106 | McKeesport, Pa. | 126,070 | 126,070 | | 364,747 | 356,747 | 8,000 | 238,677 | 230,677 | 8,000 |
| 107 | Dubuque, Iowa. | 195,863 | 195,863 | | 148,721 | 148,721 | | 47,142 | 47,142 | |
| 108 | Butte, Mont. | 394,527 | 394,527 | | 550,340 | 550,340 | | 155,813 | 155,813 | |
| 109 | Springfield, Ohio. | 111,505 | 105,123 | 6,382 | 55,086 | 44,454 | 10,632 | 56,419 | 60,669 | 4,250 |
| 110 | Wheeling, W. Va. | 95,740 | 95,740 | | 125,487 | 125,487 | | 29,747 | 29,747 | |
| 111 | Sioux City, Iowa. | 101,196 | 101,196 | | 101,545 | 101,545 | | 349 | 349 | |
| 112 | Bay City, Mich. | 186,074 | 186,074 | | 221,348 | 221,348 | | 35,274 | 35,274 | |
| 113 | Allentown, Pa. | 37,960 | 28,960 | 9,000 | 2,623 | 2,623 | | 35,337 | 26,337 | 9,000 |
| 114 | Davenport, Iowa. | 17,605 | 17,605 | | 6,387 | 6,387 | | 11,218 | 11,218 | |
| 115 | Montgomery, Ala. | 10,710 | 10,710 | | 70,519 | 70,519 | | 59,809 | 59,809 | |
| 116 | East St. Louis, Ill. | 91,787 | 91,787 | | 169,028 | 169,028 | | 77,241 | 77,241 | |
| 117 | Little Rock, Ark. | 111,015 | 111,015 | | 183,569 | 183,569 | | 72,554 | 72,554 | |
| 118 | Quincy, Ill. | 123,585 | 123,585 | | 190,580 | 190,580 | | 66,995 | 66,995 | |
| 119 | York, Pa. | 16,806 | 16,806 | | 1,106 | 1,106 | | 15,700 | 15,700 | |
| 120 | Springfield, Ill. | 343,604 | 343,604 | 600 | 454,101 | 454,101 | | 110,497 | 111,097 | 600 |
| 121 | Malden, Mass. | 497,634 | 493,034 | 4,600 | 450,000 | 450,000 | | 47,634 | 43,034 | 4,600 |
| 122 | Canton, Ohio. | 115,462 | 114,462 | 1,000 | 125,887 | 115,791 | 10,096 | 10,425 | 1,329 | 9,096 |
| 123 | Passaic, N. J. | 100,194 | 100,194 | | 63,440 | 63,440 | | 36,754 | 36,754 | |
| 124 | Haverhill, Mass. | 426,160 | 410,160 | 16,000 | 422,115 | 420,115 | 2,000 | 4,045 | 9,955 | 14,000 |
| 125 | Topeka, Kans. | 175,481 | 175,481 | | 284,157 | 284,157 | | 108,676 | 108,676 | |
| 126 | Salem, Mass. | 347,350 | 341,350 | 6,000 | 345,700 | 345,700 | | 1,650 | 4,350 | 6,000 |
| 127 | Atlantic City, N. J. | 170,973 | 69,973 | 101,000 | 680,725 | 495,725 | 185,000 | 509,752 | 425,752 | 84,000 |
| 128 | Chester, Pa. | 220,000 | 219,500 | 500 | 188,000 | 188,000 | | 32,000 | 31,500 | 500 |
| 129 | Chelsea, Mass. | 361,078 | 276,057 | 85,021 | 497,005 | 338,510 | 158,495 | 135,927 | 62,453 | 73,474 |
| 130 | Newton, Mass. | 1,916,039 | 1,563,439 | 352,600 | 1,275,641 | 1,121,641 | 154,000 | 640,398 | 441,798 | 198,600 |
| 131 | Superior, Wis. | 274,013 | 274,013 | | 244,171 | 244,171 | | 29,842 | 29,842 | |
| 132 | Elmira, N. Y. | 195,886 | 195,886 | | 245,411 | 245,411 | | 49,525 | 49,525 | |

¹ The term "indebtedness," 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 government of the city and not paid during the year.² Sinking, investment, and public trust funds.³ Constitutes "net or corporate receipts" on account of indebtedness, except where qualified by footnote (4), in which case the item represents "net or corporate payments."⁴ Excess of payments over receipts.

STATISTICS OF CITIES.

TABLE 10.—PAYMENTS AND RECEIPTS ON ACCOUNT OF INDEBTEDNESS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | PAYMENTS. | | | RECEIPTS. | | | EXCESS OF RECEIPTS OVER PAYMENTS. | | |
|--------------|------------------------|-----------|------------|--|-----------|--------------|--|-----------------------------------|---------------------------|--|
| | | Total. | To public. | To city funds (investment transfers). ² | Total. | From public. | From city funds (investment transfers). ² | Total. | From public. ³ | From city funds (investment transfers). ² |
| 133 | Knoxville, Tenn..... | \$122,383 | \$122,383 | | \$179,389 | \$179,389 | | \$57,006 | \$57,006 | |
| 134 | Newcastle, Pa..... | 86,836 | 86,836 | | 46,548 | 46,548 | | 40,288 | 40,288 | |
| 135 | Jacksonville, Fla..... | | | | | | | | | |
| 136 | South Omaha, Nebr..... | 242,022 | 242,022 | | 269,641 | 269,641 | | 27,619 | 27,619 | |
| 137 | Rockford, Ill..... | 314,030 | 313,530 | \$500 | 306,896 | 306,396 | \$500 | 7,134 | 7,134 | |
| 138 | Chattanooga, Tenn..... | 49,458 | 49,458 | | 391,545 | 391,545 | | 342,087 | 342,087 | |
| 139 | Joplin, Mo..... | 64,351 | 64,351 | | 54,338 | 54,338 | | 10,013 | 10,013 | |
| 140 | Galveston, Tex..... | 146,170 | 90,170 | 56,000 | 158,424 | 91,424 | 67,000 | 12,254 | 1,254 | \$11,000 |
| 141 | Fitchburg, Mass..... | 879,607 | 840,357 | 39,250 | 838,532 | 831,200 | 7,332 | 41,075 | 49,157 | 43,918 |
| 142 | Macon, Ga..... | 134,454 | 126,454 | 8,000 | 123,207 | 123,207 | | 11,247 | 13,247 | 8,000 |
| 143 | Auburn, N. Y..... | 112,477 | 110,477 | 2,000 | 93,487 | 86,407 | 7,080 | 18,990 | 24,070 | 5,080 |
| 144 | Racine, Wis..... | 113,352 | 113,352 | | 150,178 | 150,178 | | 36,826 | 36,826 | |
| 145 | Woonsocket, R. I..... | 760,000 | 760,000 | | 1,015,000 | 999,000 | 16,000 | 255,000 | 239,000 | 16,000 |
| 146 | Joliet, Ill..... | 206,012 | 206,012 | | 168,518 | 168,518 | | 37,494 | 37,494 | |
| 147 | Kalamazoo, Mich..... | 154,140 | 154,140 | | 306,200 | 288,590 | 17,610 | 152,060 | 134,450 | 17,610 |
| 148 | Wichita, Kans..... | 94,908 | 94,908 | | 176,490 | 176,490 | | 81,582 | 81,582 | |
| 149 | Taunton, Mass..... | 434,025 | 347,325 | 86,700 | 475,839 | 389,365 | 86,474 | 41,814 | 42,040 | 226 |
| 150 | Sacramento, Cal..... | 4,400 | 4,400 | | 365,311 | 365,311 | | 360,911 | 360,911 | |
| 151 | Oshkosh, Wis..... | 34,177 | 34,177 | | 112,330 | 104,330 | 8,000 | 78,153 | 70,153 | 8,000 |
| 152 | Pueblo, Colo..... | 572,658 | 572,658 | | 759,847 | 759,847 | | 187,189 | 187,189 | |
| 153 | New Britain, Conn..... | 17,616 | 17,616 | | 62,840 | 62,840 | | 45,224 | 45,224 | |
| 154 | La Crosse, Wis..... | 107,440 | 61,440 | 46,000 | 184,492 | 184,492 | | 77,052 | 123,052 | 46,000 |

Comparative summary for 148 cities, grouped according to population in 1905: 1902 to 1905.

| Grand total: ⁴ | 1905. | 1904. | 1903. | 1902. | 1905. | 1904. | 1903. | 1902. | 1905. | 1904. | 1903. | 1902. |
|---------------------------|---------------|---------------|--------------|---------------|---------------|--------------|--------------|--------------|--------------|-------|-------|-------|
| | \$284,134,044 | \$260,853,936 | \$23,280,108 | \$364,901,139 | \$326,790,426 | \$38,110,713 | \$80,767,095 | \$65,936,490 | \$14,830,605 | | | |
| | 306,562,223 | 273,862,720 | 32,699,503 | 430,773,271 | 390,373,164 | 40,400,107 | 124,211,048 | 116,510,444 | 7,700,604 | | | |
| | 220,706,665 | 189,429,702 | 31,276,963 | 317,770,543 | 272,565,622 | 45,204,921 | 97,063,878 | 83,135,920 | 13,927,958 | | | |
| | 182,800,330 | 163,848,150 | 18,952,180 | 246,165,598 | 215,646,843 | 30,518,755 | 63,365,268 | 51,798,693 | 11,566,575 | | | |
| Group I: | | | | | | | | | | | | |
| 1905..... | 212,224,780 | 199,261,893 | 12,962,887 | 279,899,440 | 252,926,535 | 26,972,905 | 67,674,660 | 53,664,642 | 14,010,018 | | | |
| 1904..... | 235,295,178 | 210,507,481 | 24,787,697 | 338,390,638 | 308,068,308 | 30,322,330 | 103,095,460 | 97,560,827 | 5,534,633 | | | |
| 1903..... | 154,545,395 | 128,522,639 | 26,022,756 | 232,180,648 | 195,124,931 | 37,055,717 | 77,635,253 | 66,602,292 | 11,032,961 | | | |
| 1902..... | 128,458,259 | 112,539,461 | 15,918,798 | 179,137,563 | 155,880,272 | 23,257,291 | 50,679,304 | 43,340,811 | 7,338,493 | | | |
| Group II: | | | | | | | | | | | | |
| 1905..... | 36,534,025 | 28,835,327 | 7,698,698 | 41,048,778 | 32,820,214 | 8,228,564 | 4,514,753 | 3,984,887 | 529,866 | | | |
| 1904..... | 36,163,038 | 31,289,727 | 4,873,311 | 46,734,194 | 39,544,284 | 7,189,910 | 10,571,156 | 8,254,567 | 2,316,599 | | | |
| 1903..... | 35,108,979 | 32,126,734 | 2,982,245 | 45,004,633 | 39,694,022 | 5,310,611 | 9,896,654 | 7,567,288 | 2,328,366 | | | |
| 1902..... | 27,187,348 | 24,937,568 | 2,249,780 | 33,388,383 | 27,094,930 | 6,293,453 | 6,201,035 | 2,157,362 | 4,043,673 | | | |
| Group III: | | | | | | | | | | | | |
| 1905..... | 20,629,408 | 19,029,363 | 1,600,045 | 25,987,978 | 24,131,901 | 1,856,077 | 5,358,570 | 5,102,538 | 256,032 | | | |
| 1904..... | 19,332,129 | 18,147,077 | 1,185,052 | 25,605,376 | 24,242,886 | 1,362,490 | 6,273,247 | 6,095,809 | 177,438 | | | |
| 1903..... | 17,711,823 | 16,234,340 | 1,477,483 | 22,963,080 | 21,498,153 | 1,464,927 | 5,251,257 | 5,263,813 | 412,556 | | | |
| 1902..... | 15,818,732 | 15,421,462 | 397,270 | 20,023,364 | 19,567,043 | 456,321 | 4,204,632 | 4,145,581 | 59,051 | | | |
| Group IV: ⁵ | | | | | | | | | | | | |
| 1905..... | 14,745,831 | 13,727,353 | 1,018,478 | 17,964,943 | 16,911,776 | 1,053,167 | 3,219,112 | 3,184,423 | 34,689 | | | |
| 1904..... | 15,771,878 | 13,918,435 | 1,853,443 | 20,043,063 | 18,517,686 | 1,525,377 | 4,271,185 | 4,599,251 | 432,066 | | | |
| 1903..... | 13,340,468 | 12,545,989 | 794,479 | 17,622,182 | 16,248,516 | 1,373,666 | 4,281,714 | 3,702,527 | 579,187 | | | |
| 1902..... | 11,335,991 | 10,949,659 | 386,332 | 13,616,288 | 13,104,598 | 511,690 | 2,280,297 | 2,154,939 | 125,358 | | | |

¹ The term "indebtedness," 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 government of the city and not paid during the year.² Sinking, investment, and public trust funds.³ Constitutes "net or corporate receipts" on account of indebtedness, except where qualified by footnote (4), in which case the item represents "net or corporate payments."⁴ Excess of payments over receipts.⁵ Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

STATISTICS OF CITIES.

TABLE 11.—RECEIPTS FROM GENERAL REVENUES, WITH ASSOCIATED

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

| City number. | CITY. | Total receipts from general revenues. | CLASSIFIED BY CHARACTER. | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY RECEIVING. | | | CLASSIFIED BY SOURCE. | | | | |
|--------------|------------------|---------------------------------------|--------------------------|-------------------------|---|-------------------|--|-----------------------|-------------------|---------------------------------|--------------------------------|-------------|
| | | | Corporate. | Temporary. ¹ | City government. | School districts. | Other divisions of the government of the city. | Taxes. | | | | |
| | | | | | | | | Total. | General property. | | Special property and business. | Poll. |
| | | | | | | | | | Original levies. | Penalties and collectors' fees. | | |
| | Grand total..... | \$384,493,535 | \$383,014,248 | \$1,479,287 | \$337,354,967 | \$33,774,955 | \$13,363,613 | \$320,361,775 | \$305,246,570 | \$4,194,701 | \$9,856,582 | \$1,063,922 |
| | Group I..... | 248,573,503 | 247,483,156 | \$1,090,347 | 223,288,247 | 15,956,262 | 9,328,994 | 209,683,881 | 199,226,302 | 3,456,554 | 6,817,584 | 183,441 |
| | Group II..... | 57,554,520 | 57,382,012 | 172,508 | 49,795,528 | 5,937,671 | 1,821,321 | 46,888,125 | 45,365,201 | 432,111 | 840,146 | 250,667 |
| | Group III..... | 46,287,834 | 46,130,390 | 157,444 | 39,245,808 | 6,324,412 | 717,614 | 38,296,562 | 36,260,359 | 154,545 | 1,520,423 | 361,235 |
| | Group IV..... | 32,077,678 | 32,018,690 | \$58,988 | 25,025,384 | 5,556,610 | 1,495,684 | 25,493,207 | 24,394,708 | 151,491 | 678,429 | 268,579 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|---------------|---------------|-----------|---------------|-----------|--------------|--------------|-------------|-------------|----------|
| 1 | New York, N. Y..... | \$100,862,837 | \$100,286,613 | \$576,224 | \$100,106,611 | \$756,226 | \$91,434,252 | \$85,607,156 | \$2,954,230 | \$2,872,866 | ..... |
| 2 | Chicago, Ill..... | 26,731,699 | 26,729,700 | 1,999 | 11,653,467 | 5,762,632 | 21,278,718 | 21,101,163 | 177,555 | 177,555 | ..... |
| 3 | Philadelphia, Pa..... | 23,566,485 | 23,409,741 | \$156,744 | 23,299,196 | 267,289 | 18,266,005 | \$17,983,098 | 197,243 | 33,783 | \$51,881 |
| 4 | St. Louis, Mo..... | 12,422,249 | 12,422,088 | 161 | 9,100,508 | 161,820 | 10,339,759 | 9,329,821 | 32,492 | 977,446 | ..... |
| 5 | Boston, Mass..... | 21,775,929 | 21,683,287 | 92,642 | 21,188,428 | 587,501 | 19,939,169 | 18,158,236 | 1,684,181 | 96,752 | ..... |
| 6 | Baltimore, Md..... | 8,037,682 | 8,011,157 | 26,525 | 8,037,682 | 6,951,012 | 6,336,946 | 133,804 | 480,262 | ..... | ..... |
| 7 | Cleveland, Ohio..... | 6,254,845 | 6,252,956 | 1,889 | 3,772,344 | 2,239,719 | 5,327,890 | 5,327,890 | 3,248 | ..... | ..... |
| 8 | Buffalo, N. Y..... | 6,256,108 | 6,183,769 | 72,339 | 6,161,785 | 94,323 | 5,291,797 | 5,190,129 | 26,580 | 75,088 | ..... |
| 9 | San Francisco, Cal..... | 6,789,577 | 6,666,993 | 122,584 | 6,771,545 | 18,032 | 5,422,213 | 5,422,213 | ..... | ..... | ..... |
| 10 | Pittsburg, Pa..... | 6,851,389 | 6,844,572 | 6,817 | 6,086,349 | 765,040 | 5,910,642 | 5,883,403 | 9,481 | 17,758 | ..... |
| 11 | Cincinnati, Ohio..... | 4,677,142 | 4,677,142 | ..... | 3,426,040 | 1,241,022 | 10,080 | 3,820,820 | 3,820,820 | ..... | ..... |
| 12 | Detroit, Mich..... | 4,801,759 | 4,799,402 | 2,357 | 4,788,286 | 13,473 | 4,055,613 | 4,055,613 | ..... | ..... | ..... |
| 13 | Milwaukee, Wis..... | 4,310,349 | 4,309,107 | 1,242 | 3,855,206 | 455,143 | 3,412,525 | 3,378,090 | ..... | 34,435 | ..... |
| 14 | New Orleans, La..... | 4,538,445 | 4,538,084 | 361 | 4,343,892 | 194,553 | 3,891,208 | 3,787,146 | 69,254 | ..... | 34,808 |
| 15 | Washington, D. C..... | 10,697,008 | 10,668,545 | 28,463 | 10,696,908 | 100 | 4,339,010 | 3,844,578 | 30,222 | 464,210 | ..... |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|------------------------|-------------|-------------|---------|-------------|-----------|-------------|-------------|-----------|----------|----------|
| 16 | Newark, N. J..... | \$4,166,998 | \$4,166,948 | \$50 | \$4,123,041 | \$43,957 | \$3,232,405 | \$3,118,561 | \$50,631 | \$28,653 | \$34,560 |
| 17 | Minneapolis, Minn..... | 3,763,990 | 3,678,262 | 85,728 | 3,763,990 | ..... | 3,030,194 | 3,027,620 | 2,574 | ..... | ..... |
| 18 | Jersey City, N. J..... | 2,795,962 | 2,790,196 | 5,766 | 2,778,194 | 17,768 | 2,174,550 | 1,719,340 | 105,818 | 246,392 | 3,000 |
| 19 | Louisville, Ky..... | 3,045,021 | 3,040,848 | 4,173 | 2,840,049 | 204,972 | 2,547,742 | 2,483,059 | 64,625 | ..... | 58 |
| 20 | Indianapolis, Ind..... | 2,572,655 | 2,571,821 | 834 | 2,562,936 | \$954,403 | 91,816 | 2,115,845 | 2,115,845 | ..... | ..... |
| 21 | Providence, R. I..... | 3,419,428 | 3,419,178 | 250 | 3,384,555 | 34,873 | 3,110,772 | 3,071,837 | 15,125 | ..... | 23,810 |
| 22 | St. Paul, Minn..... | 2,560,237 | 2,560,217 | 20 | 2,535,237 | 25,000 | 1,948,618 | 1,937,309 | 11,309 | ..... | ..... |
| 23 | Rochester, N. Y..... | 2,867,590 | 2,863,905 | 3,685 | 2,779,750 | 87,840 | 2,532,085 | 2,454,820 | 24,075 | 53,190 | ..... |
| 24 | Kansas City, Mo..... | 2,774,167 | 2,771,145 | \$3,022 | 1,673,797 | 995,460 | 1,044,910 | 2,319,040 | 2,275,945 | 16,976 | 26,119 |
| 25 | Toledo, Ohio..... | 1,899,554 | 1,899,529 | 25 | 1,803,792 | 594,712 | 900 | 1,677,716 | 1,677,716 | ..... | ..... |
| 26 | Denver, Colo..... | 3,365,196 | 3,340,882 | 24,314 | 3,346,355 | 18,841 | 2,929,562 | 2,929,562 | ..... | ..... | ..... |
| 27 | Allegheny, Pa..... | 2,057,019 | 2,056,440 | 579 | 1,352,534 | 704,485 | 1,717,841 | 1,713,439 | 2,599 | 1,803 | ..... |
| 28 | Columbus, Ohio..... | 2,038,606 | 2,038,606 | ..... | 1,334,565 | 703,617 | 424 | 1,847,953 | 1,847,953 | ..... | ..... |
| 29 | Worcester, Mass..... | 2,190,593 | 2,190,146 | 447 | 2,181,918 | 8,675 | 2,003,527 | 1,718,479 | 4,526 | 211,250 | 69,272 |
| 30 | Los Angeles, Cal..... | 3,142,908 | 3,120,419 | 22,489 | 2,452,725 | 690,183 | 1,959,682 | 1,959,682 | ..... | ..... | ..... |
| 31 | Memphis, Tenn..... | 1,701,794 | 1,701,629 | 165 | 1,551,474 | 150,320 | 1,483,239 | 1,482,117 | 1,122 | ..... | ..... |
| 32 | Omaha, Nebr..... | 1,614,569 | 1,614,427 | 142 | 1,108,855 | 505,714 | 1,377,330 | 1,304,314 | 73,016 | ..... | ..... |
| 33 | New Haven, Conn..... | 1,706,865 | 1,706,865 | ..... | 1,588,138 | 70,435 | 1,428,442 | 1,383,534 | ..... | 38,025 | 6,883 |
| 34 | Syracuse, N. Y..... | 2,032,149 | 2,022,944 | 9,205 | 2,012,288 | 19,861 | 1,589,714 | 1,544,118 | 17,355 | 28,241 | ..... |
| 35 | Scranton, Pa..... | 1,165,969 | 1,165,696 | 273 | 565,094 | 499,889 | 100,986 | 842,503 | 797,944 | 7,001 | 3,373 |
| 36 | St. Joseph, Mo..... | 814,775 | 814,430 | 345 | 516,794 | 296,923 | 637,512 | 622,081 | 1,133 | 14,298 | ..... |
| 37 | Paterson, N. J..... | 1,445,062 | 1,445,062 | ..... | 1,321,114 | 23,948 | 1,023,546 | 977,003 | 25,634 | 8,079 | 12,830 |
| 38 | Fall River, Mass..... | 1,601,085 | 1,593,351 | 7,734 | 1,597,595 | 3,490 | 1,433,995 | 1,318,302 | 1,215 | 59,546 | 54,932 |
| 39 | Portland, Oreg..... | 1,566,927 | 1,564,997 | 1,930 | 811,187 | 612,033 | 143,707 | 963,037 | 963,037 | ..... | ..... |
| 40 | Atlanta, Ga..... | 1,345,401 | 1,344,069 | 1,332 | 1,345,401 | ..... | 961,275 | 921,584 | 7,377 | 21,177 | 11,137 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|-------------|-------------|---------|-------------|-----------|-------------|-------------|-----------|----------|---------|
| 41 | Seattle, Wash..... | \$1,952,483 | \$1,950,526 | \$1,957 | \$1,274,246 | \$678,237 | \$1,280,375 | \$1,280,375 | ..... | ..... | ..... |
| 42 | Dayton, Ohio..... | 1,271,348 | 1,271,348 | ..... | 762,851 | 499,205 | \$19,292 | 1,123,256 | 1,123,256 | ..... | ..... |
| 43 | Albany, N. Y..... | 1,824,912 | 1,315,560 | 9,352 | 1,317,380 | ..... | 7,532 | 1,126,245 | 1,075,304 | \$50,941 | ..... |
| 44 | Grand Rapids, Mich..... | 1,141,679 | 1,141,679 | ..... | 685,039 | 453,047 | 3,673 | 951,603 | 939,853 | \$11,750 | ..... |
| 45 | Cambridge, Mass..... | 1,929,160 | 1,921,083 | 8,077 | 1,925,737 | ..... | 3,423 | 1,912,195 | 1,692,008 | 3,055 | 174,418 |
| 46 | Lowell, Mass..... | 1,560,504 | 1,559,049 | 1,455 | 1,552,004 | ..... | 8,500 | 1,407,001 | 1,268,281 | ..... | 102,660 |
| 47 | Hartford, Conn..... | 1,802,310 | 1,802,310 | ..... | 1,539,129 | 256,367 | 6,814 | 1,660,782 | 1,378,606 | ..... | 277,994 |
| 48 | Reading, Pa..... | 903,175 | 861,703 | 41,472 | 587,095 | 316,080 | ..... | 721,830 | 702,172 | 2,779 | 8,814 |
| 49 | Richmond, Va..... | 1,428,161 | 1,420,030 | 8,131 | 1,390,437 | ..... | 37,724 | 1,220,412 | 1,209,552 | 7,168 | 8,065 |
| 50 | Nashville, Tenn..... | 939,638 | 939,519 | 117 | 939,638 | ..... | 633,823 | 626,770 | 7,053 | ..... | 3,692 |

¹ The temporary receipts are receipts in error subsequently corrected by refund payments. In addition, the column "temporary" includes service transfers made by certain cities in connection with specified revenues, and reported in footnotes.

² Includes service transfers to the amount of \$156,275. The temporary receipts from the public therefore aggregate \$1,323,012.

³ Includes service transfers for certain cities.

GENERAL TABLES.

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TEMPORARY RECEIPTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905.

and the number assigned to each, see page 94.]

| CLASSIFIED BY SOURCE—continued. | | | | | | | | | | | | | |
|---------------------------------|----------------------------------|--------------------------------|------------------|----------------------|-------------------------------|------------------------|-------------------------------------|--|---------------------------|---|-----------------|--|----------------------|
| Licenses and permits. | | | | | | Fines and forfeits. | Subventions, grants, and donations. | | | | | Miscel- laneous general revenues. | City num- ber. |
| Total. | Liquor licenses and taxes. | Other business licenses. | Dog licenses. | General licenses. | Depart- mental permits. | | Total. | Subventions and grants from other civil divisions. | | Donations and gifts from private indi- viduals. | | | |
| | | | | | | | | For schools. | For other purposes. | For expenses. | For outlays. | | |
| \$37,032,593 | \$29,616,245 | \$5,621,917 | \$502,173 | \$162,950 | \$1,129,308 | \$2,875,882 | \$24,029,267 | \$13,928,726 | \$7,754,031 | \$1,118,705 | \$1,227,805 | \$194,018 | |
| 22,347,101 | 18,465,191 | 2,694,053 | 276,723 | 78,032 | 833,102 | 1,450,114 | 14,945,816 | 6,018,472 | 7,399,769 | 883,440 | 644,135 | 146,591 | |
| 6,249,529 | 4,888,883 | 1,058,022 | 96,513 | 52,469 | 153,642 | 396,169 | 4,016,447 | 3,469,429 | 49,156 | 113,007 | 384,855 | 4,250 | |
| 4,518,326 | 3,476,388 | 859,698 | 75,641 | 18,724 | 87,875 | 509,001 | 2,951,972 | 2,665,903 | 72,999 | 79,791 | 133,279 | 11,973 | |
| 3,917,637 | 2,785,783 | 1,010,144 | 53,296 | 13,725 | 54,689 | 520,598 | 2,115,032 | 1,774,922 | 232,107 | 42,467 | 65,536 | 31,204 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|-------------|-------------|-----------|-----------|----------|-----------|-----------|-------------|-------------|-------------|-----------|----------|----------|----|
| \$6,904,008 | \$5,991,390 | \$478,468 | | | \$434,150 | \$649,123 | \$1,858,382 | \$1,449,678 | | \$408,704 | | \$17,072 | 1 |
| 4,742,440 | 3,931,010 | 593,661 | \$117,362 | \$11,195 | 89,212 | 198,101 | 512,440 | 338,551 | | 93,889 | \$80,000 | | 2 |
| 2,247,799 | 1,879,000 | 195,472 | | 13,256 | 160,071 | 56,565 | 2,995,118 | 1,169,250 | \$1,648,454 | 178,414 | | | 3 |
| 1,615,398 | 1,270,570 | 259,359 | 26,459 | 29,746 | 29,204 | 152,837 | 314,255 | 239,160 | | | 75,095 | | 4 |
| 1,181,519 | 1,108,970 | 36,849 | 27,925 | 3,796 | 3,979 | 88,835 | 500,906 | | | 59,151 | 441,755 | 65,500 | 5 |
| 547,201 | 442,690 | 78,166 | 16,752 | | 9,593 | 9,830 | 529,639 | 524,555 | 5,000 | 84 | | | 6 |
| 584,174 | 553,980 | 13,622 | | 867 | 10,705 | 9,247 | 330,108 | 204,391 | 74,222 | 5,095 | 45,500 | 178 | 7 |
| 717,617 | 634,237 | 49,261 | 22,930 | | 11,189 | 11,357 | 182,443 | 151,699 | 300 | 30,444 | | 52,894 | 8 |
| 507,418 | 275,520 | 189,209 | 10,260 | 9,764 | 22,665 | 17,803 | 842,270 | 825,159 | | 17,111 | | 173 | 9 |
| 641,211 | 515,663 | 118,776 | 5,865 | 907 | | 61,074 | 235,722 | 230,471 | | 5,251 | | 2,740 | 10 |
| 572,038 | 430,627 | 119,473 | 7,104 | 4,127 | 10,707 | 13,886 | 270,398 | 215,711 | 43,987 | 10,700 | | | 11 |
| 389,301 | 358,288 | 26,096 | 4,917 | | | 10,663 | 340,631 | 322,450 | 6,130 | 12,042 | | 5,551 | 12 |
| 620,504 | 426,796 | 157,920 | 17,886 | | 17,902 | 28,637 | 248,683 | 225,996 | | 20,902 | 1,785 | | 13 |
| 453,266 | 181,453 | 254,554 | 851 | 4,374 | 12,034 | 44,531 | 149,190 | 121,392 | | 27,798 | | 250 | 14 |
| 623,207 | 464,997 | 118,167 | 18,412 | | 21,631 | 97,927 | 5,634,631 | | 5,621,676 | 12,955 | | 2,233 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|-----------|-----------|----------|---------|---------|----------|----------|-----------|-----------|---------|----------|----------|---------|----|
| \$437,992 | \$381,160 | \$31,349 | \$1,308 | | \$24,175 | \$15,917 | \$480,684 | \$462,672 | | \$18,012 | | | 16 |
| 513,346 | 472,000 | 24,282 | 3,935 | \$2,676 | 10,453 | 23,047 | 197,403 | 173,208 | | 1,415 | \$22,780 | | 17 |
| 333,079 | 286,323 | 9,709 | 2,110 | | 34,937 | 7,225 | 281,108 | 270,175 | | 10,933 | | | 18 |
| 289,820 | 140,449 | 130,864 | 7,168 | 11,330 | | 2,487 | 204,972 | 185,514 | \$4,067 | 5,391 | 10,000 | | 19 |
| 244,382 | 190,800 | 32,181 | 4,615 | 16,762 | 24 | 12,102 | 200,326 | 195,564 | | 4,762 | | | 20 |
| 237,141 | 186,110 | 36,060 | 12,500 | | 2,471 | 4,138 | 67,377 | 32,504 | | 22,223 | 12,650 | | 21 |
| 407,044 | 384,000 | 16,398 | 1,434 | 1,321 | 3,891 | 27,009 | 177,566 | 105,786 | | 80 | 71,700 | | 22 |
| 209,696 | 195,183 | 8,604 | 5,909 | | | 11,214 | 112,684 | 77,030 | | 16,654 | 19,000 | \$1,911 | 23 |
| 315,644 | 154,343 | 134,823 | 9,864 | 5,107 | \$11,507 | 36,122 | 103,361 | 103,361 | | | | | 24 |
| 145,849 | 139,533 | 5,421 | 96 | 44 | 755 | 4,669 | 71,320 | 69,420 | | 400 | 1,500 | | 25 |
| 253,625 | 275,845 | 58,096 | 6,460 | 6,453 | 6,771 | 17,634 | 63,389 | 56,404 | 400 | 4,508 | 2,077 | 986 | 26 |
| 227,126 | 178,530 | 35,146 | 1,374 | 5,732 | 6,344 | 15,488 | 95,211 | 95,211 | | | | 1,353 | 27 |
| 113,083 | 101,910 | 8,202 | 1,316 | 207 | 1,448 | 12,276 | 65,294 | 65,003 | | 291 | | | 28 |
| 163,216 | 153,113 | 6,164 | 3,266 | 673 | | 5,883 | 17,420 | | 8,745 | | 8,675 | | 29 |
| 443,009 | 267,435 | 146,898 | 5,668 | 23,008 | | 50,848 | 689,369 | 684,408 | | 4,961 | | | 30 |
| 79,253 | 20,120 | 55,978 | | | 3,155 | 11,249 | 128,053 | 128,043 | | 10 | | | 31 |
| 150,539 | 130,000 | 13,077 | 3,500 | | 3,962 | 10,360 | 76,340 | 46,484 | 29,856 | | | | 32 |
| 179,396 | 163,426 | 3,664 | 4,086 | 1,847 | 6,873 | 15,963 | 83,064 | 59,780 | 740 | 7,224 | 15,320 | | 33 |
| 163,234 | 149,489 | 8,578 | 5,167 | | | 5,883 | 273,318 | 61,230 | 200 | 11,888 | 200,000 | | 34 |
| 228,909 | 213,940 | 6,993 | 3,876 | | 4,100 | 12,879 | 81,678 | 81,678 | | | | | 35 |
| 112,452 | 82,838 | 26,620 | 846 | | 2,148 | 8,222 | 56,589 | 55,431 | | 1,058 | 100 | | 36 |
| 155,110 | 135,500 | 10,062 | 5,840 | | 3,708 | 4,368 | 162,038 | 143,151 | | 1,324 | 17,563 | | 37 |
| 150,614 | 145,049 | 4,949 | | 616 | | 7,838 | 8,638 | | 5,148 | | 3,490 | | 38 |
| 322,322 | 212,275 | 101,145 | 4,990 | | 3,912 | 17,651 | 263,917 | 262,044 | | 1,873 | | | 39 |
| 273,648 | 129,512 | 142,759 | 1,185 | 192 | | 55,150 | 55,328 | 55,328 | | | | | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|-----------|-----------|----------|---------|---------|-------|----------|-----------|-----------|---------|-----------|-------|-------|----|
| \$271,621 | \$243,405 | \$24,728 | \$3,290 | | \$198 | \$43,182 | \$357,305 | \$251,055 | | \$106,250 | | | 41 |
| 95,240 | 78,663 | 10,347 | | \$5,838 | 392 | 6,014 | 46,838 | 46,838 | | | | | 42 |
| 150,402 | 143,294 | 3,541 | 3,512 | | 55 | 1,510 | 45,983 | 39,824 | | \$6,159 | | \$763 | 43 |
| 67,931 | 50,898 | 10,470 | 4,384 | 97 | 2,082 | 4,465 | 117,680 | 102,254 | \$5,853 | 3,573 | 6,000 | | 44 |
| 3,013 | 45 | 2,379 | | 558 | 31 | 4,441 | 9,511 | | 6,088 | 3,423 | | | 45 |
| 134,133 | 130,577 | 3,065 | | 491 | | 7,179 | 12,191 | | 3,691 | 8,500 | | | 46 |
| 76,060 | 69,477 | 2,249 | 3,300 | 929 | 105 | 15,683 | 49,785 | 44,639 | 2,481 | 2,665 | | | 47 |
| 75,116 | 68,008 | 3,196 | | | 3,912 | 1,046 | 105,183 | 105,183 | | | | | 48 |
| 160,181 | 62,469 | 92,244 | 5,468 | | | 6,479 | 41,089 | 37,724 | 3,365 | | | | 49 |
| 113,051 | 19,555 | 93,496 | | | | 30,216 | 162,546 | 162,546 | | | | | 50 |

¹ Includes \$38 from service transfers.

² Includes \$156,017 from service transfers.

³ Includes \$10 from service transfers.

STATISTICS OF CITIES.

TABLE 11.—RECEIPTS FROM GENERAL REVENUES, WITH ASSOCIATED

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Total receipts from general revenues. | CLASSIFIED BY CHARACTER. | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY RECEIVING. | | | | CLASSIFIED BY SOURCE. | | | | |
|--------------|----------------------|---------------------------------------|--------------------------|-------------------------|---|-------------------|--|------------------|---------------------------------|----------|--------------------------------|---------|--|
| | | | Corporate. | Temporary. ¹ | City government. | School districts. | Other divisions of the government of the city. | Total. | Taxes. | | | | |
| | | | | | | | | | General property. | | Special property and business. | Poll. | |
| | | | | | | | | Original levies. | Penalties and collectors' fees. | | | | |
| 51 | Trenton, N. J. | \$816,264 | \$814,509 | \$1,755 | \$680,473 | | \$135,791 | \$559,923 | \$539,864 | \$10,838 | \$9,221 | | |
| 52 | Wilmington, Del. | 704,867 | 704,145 | 722 | 669,156 | | 35,711 | 647,019 | 636,585 | 9,406 | 1,028 | | |
| 53 | Camden, N. J. | 809,991 | 809,289 | 702 | 702,961 | | 107,030 | 564,007 | 527,770 | 10,731 | 19,619 | \$5,887 | |
| 54 | Bridgeport, Conn. | 1,096,036 | 1,095,603 | 533 | 1,096,036 | | | 888,578 | 865,296 | | 18,310 | 4,972 | |
| 55 | Lynn, Mass. | 1,124,600 | 1,124,558 | 42 | 1,115,360 | | 9,240 | 1,019,979 | 924,172 | 764 | 62,877 | 32,166 | |
| 56 | Troy, N. Y. | 1,136,358 | 1,131,310 | 5,048 | 1,065,090 | \$62,141 | 9,127 | 995,067 | 962,713 | 5,784 | 26,570 | | |
| 57 | Des Moines, Iowa. | 1,140,856 | 1,140,723 | 133 | 604,073 | 433,043 | 103,740 | 983,779 | 983,779 | | | | |
| 58 | New Bedford, Mass. | 1,268,256 | 1,268,243 | 13 | 1,259,786 | | 8,470 | 1,171,458 | 1,032,116 | | 112,942 | 26,400 | |
| 59 | Springfield, Mass. | 1,332,530 | 1,325,119 | 7,411 | 1,332,530 | | | 1,229,569 | 1,035,420 | | 158,149 | 36,000 | |
| 60 | Oakland, Cal. | 1,237,539 | 1,226,623 | 10,916 | 871,154 | 363,040 | 3,345 | 757,906 | 757,906 | | | | |
| 61 | Lawrence, Mass. | 834,982 | 831,370 | 3,612 | 826,045 | | 8,937 | 689,175 | 639,414 | | 31,060 | 18,701 | |
| 62 | Somerville, Mass. | 1,049,268 | 1,048,513 | 755 | 1,049,268 | | | 1,038,514 | 920,609 | 4,464 | 82,628 | 30,813 | |
| 63 | Kansas City, Kans. | 647,418 | 647,312 | 106 | 389,311 | 252,928 | 5,179 | 541,075 | 541,075 | | | | |
| 64 | Savannah, Ga. | 738,046 | 727,762 | 10,284 | 737,546 | | 500 | 558,967 | 557,971 | 996 | | | |
| 65 | Hoboken, N. J. | 790,049 | 789,390 | 659 | 778,784 | | 11,265 | 577,346 | 544,856 | 4,928 | 26,786 | 776 | |
| 66 | Peoria, Ill. | 884,629 | 884,594 | 35 | 493,798 | 305,943 | 84,888 | 757,412 | 751,285 | | 6,127 | | |
| 67 | Duluth, Minn. | 1,048,229 | 1,048,023 | 206 | 650,540 | 397,689 | | 792,692 | 792,692 | | | | |
| 68 | Utica, N. Y. | 942,813 | 939,597 | 3,216 | 929,570 | | 13,243 | 810,078 | 760,078 | | 50,000 | | |
| 69 | Manchester, N. H. | 741,072 | 740,758 | 314 | 731,398 | | 9,674 | 660,835 | 514,994 | 3,304 | 118,159 | 24,378 | |
| 70 | Evansville, Ind. | 649,454 | 649,228 | 226 | 406,964 | 241,504 | 986 | 477,185 | 451,035 | 21,150 | | 5,000 | |
| 71 | Yonkers, N. Y. | 1,079,418 | 1,074,812 | 4,606 | 1,048,684 | | 30,734 | 979,714 | 975,439 | | 4,275 | | |
| 72 | San Antonio, Tex. | 761,132 | 760,886 | 246 | 700,184 | 60,948 | | 602,261 | 550,583 | 4,536 | | 7,142 | |
| 73 | Elizabeth, N. J. | 687,037 | 686,867 | 170 | 684,970 | | 2,067 | 553,202 | 512,613 | 11,720 | 20,369 | 8,500 | |
| 74 | Waterbury, Conn. | 825,551 | 825,368 | 183 | 809,173 | | 16,378 | 692,913 | 669,598 | 9,199 | 6,824 | 7,292 | |
| 75 | Salt Lake City, Utah | 1,180,789 | 1,180,329 | 460 | 699,794 | 480,995 | | 787,077 | 783,735 | 899 | | 2,443 | |
| 76 | Erie, Pa. | 571,366 | 571,339 | 27 | 364,256 | 193,495 | 13,615 | 461,233 | 457,085 | 2,446 | 1,702 | | |
| 77 | Wilkesbarre, Pa. | 483,568 | 483,568 | | 293,693 | 189,875 | | 374,976 | 349,464 | 185 | 3,154 | 22,173 | |
| 78 | Schenectady, N. Y. | 610,234 | 596,723 | 13,511 | 607,323 | | 2,911 | 471,213 | 461,140 | 2,777 | 7,296 | | |
| 79 | Norfolk, Va. | 889,046 | 888,090 | 956 | 889,046 | | | 643,285 | 566,446 | 7,907 | 67,392 | 1,540 | |
| 80 | Houston, Tex. | 920,460 | 919,979 | 481 | 920,182 | | 278 | 793,671 | 787,141 | 1,399 | | 5,131 | |
| 81 | Charleston, S. C. | 701,507 | 692,258 | 9,249 | 632,768 | 66,871 | 1,868 | 498,835 | 476,058 | 554 | 22,223 | | |
| 82 | Harrisburg, Pa. | 549,303 | 549,243 | 60 | 284,398 | 261,707 | 3,198 | 487,136 | 480,546 | 5,245 | 1,345 | | |
| 83 | Portland, Me. | 1,046,296 | 1,046,264 | 32 | 1,036,044 | | 10,252 | 989,322 | 914,574 | | 47,540 | 27,208 | |
| 84 | Dallas, Tex. | 762,878 | 760,477 | 2,401 | 762,345 | | 533 | 655,763 | 652,255 | 3,508 | | | |
| 85 | Tacoma, Wash. | 826,315 | 823,188 | 3,127 | 469,737 | 355,557 | 1,021 | 504,996 | 504,996 | | | | |
| 86 | Terre Haute, Ind. | 540,577 | 535,891 | 4,686 | 317,948 | 221,854 | 775 | 414,263 | 414,263 | | | | |
| 87 | Youngstown, Ohio. | 605,732 | 605,732 | | 361,846 | 243,886 | | 508,616 | 508,616 | | | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|----------------------|-----------|-----------|--------|-----------|-----------|----------|-----------|-----------|--------|----------|----------|
| 88 | Fort Wayne, Ind. | \$504,066 | \$504,066 | | \$313,240 | \$179,661 | \$11,165 | \$363,106 | \$352,157 | \$648 | | \$10,301 |
| 89 | Holyoke, Mass. | 773,412 | 772,743 | \$669 | 773,412 | | | 709,917 | 631,791 | | \$61,620 | 16,506 |
| 90 | Akron, Ohio. | 641,901 | 641,343 | 558 | 383,441 | 258,130 | 330 | 577,903 | 577,903 | | | |
| 91 | Brookton, Mass. | 668,106 | 667,881 | 225 | 58,883 | | 609,243 | 637,867 | 578,001 | 1,286 | 32,080 | 26,500 |
| 92 | Saginaw, Mich. | 586,158 | 584,507 | 1,651 | 584,295 | | 1,803 | 481,941 | 455,996 | 25,945 | | |
| 93 | Lincoln, Nebr. | 501,684 | 501,684 | | 276,020 | 216,125 | | 414,848 | 406,677 | | | 8,171 |
| 94 | Lancaster, Pa. | 307,875 | 307,875 | | 185,611 | 122,264 | 8,939 | 237,113 | 235,741 | | | 1,372 |
| 95 | Covington, Ky. | 460,753 | 460,463 | 290 | 400,733 | 60,020 | | 358,065 | 358,065 | | | |
| 96 | Altoma, Pa. | 413,333 | 413,179 | 154 | 251,252 | 162,081 | | 328,899 | 327,538 | | 1,361 | |
| 97 | Spokane, Wash. | 826,365 | 825,426 | 939 | 481,524 | 342,908 | 1,933 | 529,443 | 527,653 | 1,790 | | |
| 98 | Birmingham, Ala. | 576,576 | 574,646 | 1,930 | 533,438 | 43,138 | | 283,579 | 271,222 | 4,115 | | 8,242 |
| 99 | Pawtucket, R. I. | 631,819 | 614,949 | 16,870 | 630,069 | | 1,750 | 577,632 | 568,771 | 3,716 | | 5,145 |
| 100 | South Bend, Ind. | 449,977 | 449,888 | 89 | 260,889 | 178,940 | 10,148 | 366,700 | 357,545 | | | 9,155 |
| 101 | Binghamton, N. Y. | 514,597 | 513,546 | 1,051 | 501,473 | | 13,124 | 451,186 | 455,756 | 5,411 | 10,019 | |
| 102 | Augusta, Ga. | 385,630 | 382,619 | 3,011 | 385,630 | | | 285,833 | 275,802 | 1,494 | 8,537 | |
| 103 | Bayonne, N. J. | 554,705 | 554,504 | 201 | 554,705 | | | 434,322 | 402,940 | 24,758 | 6,624 | |
| 104 | Mobile, Ala. | 422,086 | 421,826 | 260 | 246,052 | | 176,034 | 289,803 | 285,837 | 3,966 | | |
| 105 | Johnstown, Pa. | 374,131 | 374,085 | 46 | 207,518 | 165,708 | 905 | 274,274 | 265,061 | | 976 | 8,237 |
| 106 | McKeesport, Pa. | 421,553 | 421,120 | 433 | 242,914 | 178,325 | 314 | 349,909 | 347,594 | 1,056 | 959 | |
| 107 | Dubuque, Iowa. | 436,031 | 435,237 | 794 | 305,272 | 119,180 | 11,579 | 362,853 | 362,083 | 770 | | |
| 108 | Butte, Mont. | 680,094 | 680,002 | 92 | 381,909 | 295,208 | 2,977 | 464,141 | 446,116 | | | 15,448 |
| 109 | Springfield, Ohio. | 433,926 | 433,926 | | 265,227 | 168,569 | 70 | 380,284 | 380,284 | 2,57 | | |
| 110 | Wheeling, W. Va. | 471,027 | 469,323 | 1,704 | 323,329 | | 147,698 | 320,480 | 312,979 | 744 | 3,140 | 3,617 |
| 111 | Sioux City, Iowa. | 512,714 | 512,629 | 85 | 283,038 | 223,748 | 5,928 | 401,840 | 401,840 | | | |
| 112 | Bay City, Mich. | 547,987 | 545,347 | 2,640 | 547,925 | | 62 | 458,515 | 450,883 | 7,032 | | |
| 113 | Allentown, Pa. | 390,885 | 390,885 | | 224,874 | 166,011 | | 312,164 | 286,876 | 890 | 5,969 | 18,429 |
| 114 | Davenport, Iowa. | 558,381 | 558,067 | 314 | 325,870 | 193,362 | 39,149 | 452,876 | 452,786 | 90 | | |
| 115 | Montgomery, Ala. | 330,410 | 330,285 | 125 | 330,410 | | | 188,002 | 185,832 | 3,071 | | |
| 116 | East St. Louis, Ill. | 646,895 | 646,751 | 144 | 437,895 | 209,000 | | 445,893 | 440,725 | | 5,168 | |
| 117 | Little Rock, Ark. | 315,452 | 315,449 | 3 | 209,783 | 81,178 | 24,491 | 162,510 | 150,888 | 753 | | 10,869 |

GENERAL TABLES.

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TEMPORARY RECEIPTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

CLASSIFIED BY SOURCE—continued.

| CLASSIFIED BY SOURCE—continued. | | | | | | | | | | | | | |
|---------------------------------|----------------------------------|--------------------------------|------------------|----------------------|-------------------------------|------------------------|-------------------------------------|--|---------------------------|---|--|----------------------|-----------------|
| Licenses and permits. | | | | | | Fines and forfeits. | Subventions, grants, and donations. | | | | Miscel- laneous general revenues. | City num- ber. | |
| Total. | Liquor licenses and taxes. | Other business licenses. | Dog licenses. | General licenses. | Depart- mental permits. | | Total. | Subventions and grants from other civil di- visions. | | Donations and gifts from private indi- viduals. | | | |
| | | | | | | | | For schools. | For other purposes. | For expenses. | | | For outlays. |
| \$122,007 | \$105,950 | \$7,168 | \$4,200 | | \$4,689 | \$5,179 | \$129,155 | \$125,205 | | \$3,950 | | 51 | |
| 14,483 | | 8,363 | 2,099 | | 3,121 | 8,048 | 35,317 | 35,310 | | | \$7 | 52 | |
| 136,139 | 128,060 | 3,034 | | | 5,045 | 4,392 | 105,453 | 105,453 | | | | 53 | |
| 144,912 | 134,247 | 2,434 | 4,858 | | 3,373 | 19,877 | 42,669 | 42,669 | | | | 54 | |
| 86,603 | 84,290 | 1,744 | | \$509 | 60 | 6,125 | 11,893 | | \$2,653 | 9,240 | | 55 | |
| 105,599 | 104,665 | 889 | 27 | | 18 | 105 | 35,587 | 31,738 | | 3,849 | | 56 | |
| 104,969 | 92,143 | 10,157 | 1,313 | | 1,356 | 24,287 | 27,821 | 27,821 | | | | 57 | |
| 81,061 | 77,513 | 2,292 | | 436 | 820 | 4,219 | 11,518 | | 3,135 | 8,383 | | 58 | |
| 93,157 | 82,990 | 2,560 | | 20 | 7,587 | 5,314 | 4,490 | | 4,490 | | | 59 | |
| 159,068 | 108,560 | 33,859 | 5,431 | | 11,218 | 13,524 | 306,904 | 305,251 | | 1,653 | | 60 | |
| 130,094 | 127,223 | 2,437 | | 434 | 3,763 | 3,763 | 11,950 | | 1,913 | 1,000 | 9,037 | 61 | |
| 1,565 | 26 | 1,110 | | 363 | 66 | 4,632 | 4,557 | | 4,105 | 52 | 400 | 62 | |
| 38,366 | | 34,133 | 2,733 | 1 | 1,499 | 48,197 | 19,780 | 14,601 | 5,179 | | | 63 | |
| 168,335 | 54,337 | 111,987 | 2,011 | | | 10,244 | 500 | | | 500 | | 64 | |
| 116,506 | 106,610 | 4,383 | 2,370 | | 3,143 | 2,130 | 94,067 | 94,067 | | | | 65 | |
| 121,020 | 109,250 | 5,375 | 1,245 | 37 | 5,113 | 2,021 | 4,107 | | | 4,107 | | 66 | |
| 182,168 | 173,000 | 2,288 | 2,513 | 4,367 | | 21,259 | 50,999 | 46,499 | 1,500 | 3,000 | | 67 | |
| 99,918 | 99,378 | 540 | | | | 2,542 | 30,275 | 30,275 | | | | 68 | |
| 82,165 | 55,563 | 2,233 | 1,786 | 796 | 1,787 | 5,369 | 12,703 | 3,029 | | | 9,674 | 69 | |
| 87,705 | 77,563 | 5,383 | 1,473 | 2,980 | 306 | 1,754 | 82,810 | 81,824 | | 986 | | 70 | |
| 68,737 | 60,236 | 2,330 | 708 | | 5,463 | 2,256 | 28,453 | 26,434 | 100 | 1,919 | | 71 | |
| 33,798 | 22,200 | 9,850 | 1,697 | | 51 | 3,726 | 61,347 | 59,820 | | 1,127 | 400 | 72 | |
| 72,223 | 67,825 | 1,760 | 1,332 | | 1,306 | 1,839 | 59,773 | 59,179 | 25 | 569 | | 73 | |
| 85,255 | 79,461 | 2,700 | 2,553 | | 2,971 | 12,405 | 34,978 | 34,978 | | | | 74 | |
| 188,731 | 128,600 | 55,054 | 2,497 | 64 | 2,516 | 45,129 | 159,161 | 159,161 | | | | 75 | |
| 62,891 | 55,934 | 2,976 | 2,550 | | 1,431 | 3,226 | 42,530 | 42,430 | | 100 | | 76 | |
| 67,112 | 54,800 | 7,155 | 300 | | 4,857 | 2,727 | 38,753 | 38,753 | | | | 77 | |
| 115,133 | 108,862 | 2,962 | 2,712 | 11 | 586 | 6,318 | 17,570 | 17,380 | | 190 | | 78 | |
| 213,288 | 64,074 | 146,068 | 1,273 | | 1,873 | 1,596 | 23,426 | 20,426 | 3,000 | | | 79 | |
| 45,428 | 35,282 | 7,612 | 524 | | 2,010 | 15,385 | 65,976 | 65,698 | | | 278 | 80 | |
| 95,596 | | 95,284 | 312 | | | 32,464 | 74,612 | 48,751 | 23,993 | 1,868 | | 81 | |
| 16,749 | | 12,557 | 3,198 | | 994 | 5,201 | 40,217 | 38,266 | | 1,951 | | 82 | |
| 536 | | 536 | | | | 3,428 | 53,010 | 41,330 | 1,428 | 10,252 | | 83 | |
| 36,101 | 17,400 | 16,677 | 914 | | 1,110 | 12,920 | 58,094 | 57,561 | | | 533 | 84 | |
| 81,740 | 71,820 | 7,312 | 1,196 | 725 | 687 | 36,620 | 142,959 | 142,959 | | | | 85 | |
| 68,503 | 60,892 | 1,607 | 539 | | 5,465 | 2,133 | 55,678 | 54,203 | | 775 | 700 | 86 | |
| 63,917 | 61,243 | 1,604 | 423 | 68 | 579 | 8,423 | 24,769 | 24,769 | | | | 87 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|----------|----------|---------|-------|-------|-------|---------|-----------|-----------|--------|-------|--------|-----|
| \$30,688 | \$21,300 | \$8,150 | \$894 | | \$344 | \$1,130 | \$109,142 | \$108,538 | \$604 | | | 88 |
| 54,812 | 53,198 | 1,614 | | | | 4,830 | 3,853 | 1,953 | \$400 | 1,500 | | 89 |
| 35,423 | 34,567 | 830 | | \$26 | | 1,070 | 27,505 | 22,201 | 5,000 | 304 | | 90 |
| 2,332 | | 2,075 | | 257 | | 7,530 | 20,377 | 1,794 | 18,258 | 325 | | 91 |
| 46,755 | 42,699 | 2,260 | 1,527 | | 269 | 3,170 | 53,477 | 51,372 | 556 | 1,375 | \$174 | 92 |
| 66,573 | 61,500 | 3,790 | 100 | | | 2,814 | 17,449 | 17,449 | | | | 93 |
| 42,714 | 31,402 | 3,592 | | | | 7,720 | 27,333 | 27,333 | | | | 94 |
| 35,359 | 20,045 | 15,163 | 9 | 75 | | 7,309 | 60,020 | 60,020 | | | | 95 |
| 43,518 | 24,396 | 17,439 | | | 1,683 | 10,499 | 30,417 | 30,417 | | | | 96 |
| 129,191 | 108,818 | 14,315 | 2,168 | 3,890 | | 30,427 | 137,304 | 133,825 | | 3,129 | 350 | 97 |
| 215,693 | 83,400 | 129,531 | 529 | | 2,197 | 34,166 | 43,138 | 43,138 | | | | 98 |
| 42,512 | 36,308 | 3,473 | 2,324 | 407 | | 1,599 | 10,076 | 8,326 | | 1,750 | | 99 |
| 22,049 | 17,800 | 2,505 | 94 | 30 | 1,620 | 937 | 60,291 | 60,291 | | | | 100 |
| 36,041 | 32,679 | 1,680 | 1,682 | | | 3,245 | 24,125 | 23,749 | 100 | 276 | | 101 |
| 92,983 | 38,400 | 52,839 | 1,641 | 103 | | 5,328 | 1,486 | | | 1,486 | | 102 |
| 51,842 | 46,959 | 415 | 774 | | 3,694 | 2,317 | 66,224 | 66,224 | | | | 103 |
| 118,768 | 18,121 | 99,486 | 530 | 501 | 130 | 13,165 | 350 | | | 350 | | 104 |
| 60,118 | 32,370 | 22,948 | 1,455 | | 3,845 | 11,127 | 28,609 | 28,609 | | | | 105 |
| 35,024 | 27,600 | 7,154 | | | 270 | 9,123 | 27,492 | 27,177 | | | 315 | 106 |
| 43,633 | 40,000 | 1,855 | 1,048 | | 730 | 4,686 | 24,859 | 13,280 | | | 11,579 | 107 |
| 91,557 | 48,900 | 38,654 | 2,591 | | 1,412 | 17,965 | 106,431 | 96,378 | | 3,103 | 6,950 | 108 |
| 27,059 | 25,385 | 1,138 | | | 536 | 3,544 | 23,039 | 19,095 | 3,874 | 70 | | 109 |
| 121,612 | 96,635 | 24,006 | 494 | 460 | 17 | 9,862 | 19,073 | 19,073 | | | | 110 |
| 54,634 | 49,533 | 4,452 | 604 | | 45 | 41,925 | 14,315 | 14,315 | | | | 111 |
| 38,701 | 37,729 | 928 | 44 | | | 1,179 | 48,156 | 45,381 | 2,775 | | | 112 |
| 45,742 | 31,200 | 11,683 | 693 | 231 | 1,935 | 2,816 | 30,163 | 30,163 | | | | 113 |
| 66,136 | 58,520 | 5,631 | 1,948 | | 37 | 24,089 | 15,270 | 15,270 | | | | 114 |
| 111,743 | 28,261 | 83,482 | | | | 14,132 | 15,632 | 15,632 | | | | 115 |
| 191,451 | 153,037 | 37,346 | 1,068 | | | 1,251 | 8,244 | 8,244 | | | | 116 |
| 98,694 | 62,394 | 29,439 | 1,728 | 2,635 | 2,498 | 32,740 | 21,508 | 21,497 | | 11 | | 117 |

STATISTICS OF CITIES.

TABLE 11.—RECEIPTS FROM GENERAL REVENUES, WITH ASSOCIATED

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Total receipts from general revenues. | CLASSIFIED BY CHARACTER. | | CLASSIFIED BY DIVISION OF THE GOVERNMENT OF THE CITY RECEIVING. | | | CLASSIFIED BY SOURCE. | | | | |
|--------------|----------------------|---------------------------------------|--------------------------|-------------------------|---|-------------------|--|---------------------------------|-------------------|---------|--------------------------------|----------|
| | | | Corporate. | Temporary. ¹ | City government. | School districts. | Other divisions of the government of the city. | Taxes. | | | | |
| | | | | | | | | Total. | General property. | | Special property and business. | Poll. |
| | | | | | | | Original levies. | Penalties and collectors' fees. | | | | |
| 118 | Quincy, Ill. | \$416,038 | \$416,038 | | \$299,610 | \$115,288 | \$1,140 | \$333,667 | \$332,857 | | \$810 | |
| 119 | York, Pa. | 341,817 | 341,747 | \$70 | 156,592 | 153,704 | 31,521 | 280,923 | 277,688 | \$2,230 | 1,005 | |
| 120 | Springfield, Ill. | 537,383 | 536,739 | 644 | 290,149 | 213,099 | 34,135 | 423,080 | 421,415 | | 1,665 | |
| 121 | Malden, Mass. | 581,145 | 580,757 | 388 | 576,817 | | 4,328 | 572,607 | 464,161 | 1,819 | 89,771 | \$16,856 |
| 122 | Canton, Ohio. | 367,923 | 367,923 | | 230,779 | 136,900 | 244 | 310,913 | 310,913 | | | |
| 123 | Passaic, N. J. | 424,748 | 424,736 | 12 | 420,913 | 2,500 | 1,335 | 306,259 | 298,893 | 6,251 | 1,115 | |
| 124 | Haverhill, Mass. | 497,121 | 495,473 | 1,648 | 496,921 | | 200 | 440,518 | 376,741 | 2,157 | 41,570 | 20,050 |
| 125 | Topeka, Kans. | 444,198 | 444,163 | 35 | 253,830 | 187,448 | 2,920 | 409,759 | 409,759 | | | |
| 126 | Salem, Mass. | 527,473 | 527,106 | *367 | 525,973 | | 1,500 | 519,439 | 440,663 | | 64,560 | \$14,216 |
| 127 | Atlantic City, N. J. | 871,439 | 871,439 | | 777,138 | | 94,301 | 600,868 | 597,252 | | 3,439 | 177 |
| 128 | Chester, Pa. | 335,382 | 335,345 | 37 | 196,012 | 106,369 | 33,001 | 279,055 | 269,241 | 5,359 | 592 | 3,863 |
| 129 | Chelsea, Mass. | 532,571 | 532,571 | | 532,571 | | | 486,557 | 455,633 | | 15,800 | 15,124 |
| 130 | Newton, Mass. | 1,301,869 | 1,292,899 | 8,970 | 1,296,382 | | 5,487 | 1,285,694 | 1,107,826 | | 162,144 | 15,724 |
| 131 | Superior, Wis. | 543,050 | 543,000 | 50 | 510,553 | | 32,497 | 423,754 | 416,977 | | 6,777 | |
| 132 | Elmira, N. Y. | 450,076 | 446,761 | 3,315 | 446,593 | | 3,483 | 386,127 | 374,356 | 2,640 | 9,091 | |
| 133 | Knoxville, Tenn. | 343,784 | 343,489 | 295 | 342,143 | | 1,641 | 213,030 | 209,542 | 267 | | 3,221 |
| 134 | Newcastle, Pa. | 354,191 | 354,148 | 43 | 201,502 | 152,689 | | 307,077 | 303,157 | 2,565 | 815 | |
| 135 | Jacksonville, Fla. | 363,151 | 333,125 | 26 | 363,151 | | | 274,166 | 268,566 | 5,580 | | |
| 136 | South Omaha, Nebr. | 382,727 | 382,292 | 435 | 197,656 | 165,071 | 20,000 | 255,633 | 243,475 | 12,158 | | |
| 137 | Rockford, Ill. | 338,395 | 338,228 | 167 | 338,339 | | 56 | 257,135 | 257,135 | | | |
| 138 | Chattanooga, Tenn. | 332,365 | 332,015 | 350 | 323,958 | | 8,407 | 219,156 | 219,156 | | | |
| 139 | Joplin, Mo. | 212,570 | 212,570 | | 118,142 | 94,428 | | 138,439 | 137,523 | 516 | | |
| 140 | Galveston, Tex. | 541,645 | 541,628 | 17 | 461,905 | 79,740 | | 391,731 | 386,656 | 1,436 | | 3,639 |
| 141 | Fitchburg, Mass. | 595,121 | 592,721 | 2,400 | 566,364 | | 28,757 | 520,655 | 451,457 | | 55,198 | 14,000 |
| 142 | Macon, Ga. | 286,339 | 286,301 | 38 | 286,339 | | | 195,470 | 189,268 | 441 | 4,591 | 1,170 |
| 143 | Auburn, N. Y. | 410,618 | 409,281 | 1,337 | 353,001 | | 17,617 | 355,288 | 342,401 | 3,284 | 9,603 | |
| 144 | Racine, Wis. | 392,947 | 391,727 | 1,220 | 388,871 | | 4,076 | 323,081 | 319,236 | 229 | 3,616 | |
| 145 | Woonsocket, R. I. | 277,254 | 277,248 | 6 | 277,054 | | 200 | 237,157 | 235,291 | | 5 | 1,861 |
| 146 | Joliet, Ill. | 425,715 | 425,715 | | 249,593 | 161,267 | 14,855 | 265,096 | 260,666 | | 4,430 | |
| 147 | Kalamazoo, Mich. | 321,543 | 321,408 | 135 | 293,111 | 28,432 | | 276,305 | 275,658 | 647 | | |
| 148 | Wichita, Kans. | 326,166 | 325,881 | 285 | 208,786 | 115,122 | 2,258 | 258,300 | 255,066 | 3,204 | | |
| 149 | Taunton, Mass. | 477,739 | 477,725 | 14 | 474,439 | | 3,300 | 426,440 | 351,159 | 352 | 59,157 | 15,772 |
| 150 | Sacramento, Cal. | 584,844 | 584,640 | 204 | 414,141 | 170,703 | | 386,538 | 386,351 | 187 | | |
| 151 | Oshkosh, Wis. | 329,133 | 329,020 | 113 | 329,133 | | | 278,078 | 274,514 | | 3,564 | |
| 152 | Pueblo, Colo. | 708,761 | 708,068 | 663 | 398,467 | 310,294 | | 540,954 | 531,447 | 9,507 | | |
| 153 | New Britain, Conn. | 222,010 | 221,937 | 73 | 141,287 | | 80,723 | 135,020 | 134,106 | | | 914 |
| 154 | La Crosse, Wis. | 339,898 | 338,545 | 1,353 | 339,898 | | | 276,439 | 273,781 | | 2,658 | |

Comparative summary for 148 cities, grouped

| | | | | | | | | | | | | |
|---------------------------|---------------|------------------|------------------|------------------|------------------|------------------|---------------|---------------|-------------|-------------|-------------|--|
| Grand total: ³ | | | | | | | | | | | | |
| 1905..... | \$382,080,729 | \$380,605,276 | *\$1,475,453 | \$335,479,052 | \$33,321,107 | \$13,280,570 | \$318,497,211 | \$303,410,112 | \$4,173,270 | \$9,851,991 | \$1,061,838 | |
| 1904..... | 359,248,249 | (²) | (²) | (²) | (²) | (²) | 298,153,695 | 285,062,946 | 2,728,566 | 9,320,943 | 1,041,240 | |
| 1903..... | 336,748,931 | (²) | (²) | (²) | (²) | (²) | 280,807,517 | 268,029,087 | 3,120,371 | 8,659,670 | 998,389 | |
| 1902..... | 327,700,163 | (²) | (²) | (²) | (²) | (²) | 275,024,773 | 263,979,905 | 2,884,696 | 7,239,430 | 920,742 | |
| Group I: | | | | | | | | | | | | |
| 1905..... | 248,573,503 | 247,483,156 | *1,090,347 | 223,288,247 | 15,956,262 | 9,328,994 | 209,683,881 | 199,226,302 | 3,456,554 | 6,817,584 | 183,441 | |
| 1904..... | 231,629,725 | (²) | (²) | (²) | (²) | (²) | 194,293,144 | 185,884,767 | 1,738,369 | 6,479,384 | 190,624 | |
| 1903..... | 218,109,113 | (²) | (²) | (²) | (²) | (²) | 184,067,035 | 175,634,117 | 2,245,823 | 6,026,578 | 160,817 | |
| 1902..... | 214,981,626 | (²) | (²) | (²) | (²) | (²) | 183,275,291 | 176,062,167 | 1,857,081 | 5,173,771 | 182,272 | |
| Group II: | | | | | | | | | | | | |
| 1905..... | 57,554,520 | 57,382,012 | 172,508 | 49,795,528 | 5,937,671 | 1,821,321 | 46,888,125 | 45,365,201 | 432,111 | 840,146 | 250,667 | |
| 1904..... | 55,591,575 | (²) | (²) | (²) | (²) | (²) | 45,311,641 | 43,777,488 | 450,463 | 856,571 | 227,099 | |
| 1903..... | 51,918,358 | (²) | (²) | (²) | (²) | (²) | 42,511,887 | 41,019,622 | 433,102 | 838,146 | 221,017 | |
| 1902..... | 47,607,880 | (²) | (²) | (²) | (²) | (²) | 38,510,390 | 37,507,338 | 422,184 | 383,260 | 197,608 | |
| Group III: | | | | | | | | | | | | |
| 1905..... | 46,287,834 | 46,130,390 | 157,444 | 39,245,808 | 6,324,412 | 717,614 | 38,296,562 | 36,260,359 | 154,545 | 1,520,423 | 361,235 | |
| 1904..... | 43,520,282 | (²) | (²) | (²) | (²) | (²) | 35,813,420 | 33,833,764 | 287,457 | 1,324,238 | 367,961 | |
| 1903..... | 40,349,093 | (²) | (²) | (²) | (²) | (²) | 33,378,780 | 31,611,431 | 238,063 | 1,168,667 | 359,989 | |
| 1902..... | 39,520,431 | (²) | (²) | (²) | (²) | (²) | 32,706,895 | 30,538,833 | 317,200 | 1,122,060 | 328,782 | |
| Group IV: ³ | | | | | | | | | | | | |
| 1905..... | 29,664,872 | 29,609,718 | *55,154 | 23,149,469 | 5,102,762 | 1,412,641 | 23,628,643 | 22,558,250 | 130,060 | 673,838 | 266,495 | |
| 1904..... | 28,506,667 | (²) | (²) | (²) | (²) | (²) | 22,735,460 | 21,566,527 | 252,257 | 660,760 | 255,556 | |
| 1903..... | 26,372,367 | (²) | (²) | (²) | (²) | (²) | 20,849,815 | 19,763,917 | 203,063 | 626,279 | 256,566 | |
| 1902..... | 25,590,226 | (²) | (²) | (²) | (²) | (²) | 20,532,197 | 19,471,567 | 288,231 | 560,319 | 212,080 | |

¹ The temporary receipts are receipts in error subsequently corrected by refund payments. In addition, the column "temporary" includes service transfers made by certain cities in connection with specified revenues, and reported in footnotes.

² Includes \$210 from service transfers.

³ Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

GENERAL TABLES.

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TEMPORARY RECEIPTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY SOURCE—continued. | | | | | | | | | | | | | |
|---------------------------------|----------------------------|--------------------------|---------------|-------------------|-----------------------|---------------------|-------------------------------------|--|---------------------|---|--------------|---------------------------------|--------------|
| Licenses and permits. | | | | | | Fines and forfeits. | Subventions, grants, and donations. | | | | | Miscellaneous general revenues. | City number. |
| Total. | Liquor licenses and taxes. | Other business licenses. | Dog licenses. | General licenses. | Departmental permits. | | Total. | Subventions and grants from other civil divisions. | | Donations and gifts from private individuals. | | | |
| | | | | | | | | For schools. | For other purposes. | For expenses. | For outlays. | | |
| \$75,424 | \$71,789 | \$2,068 | \$1,567 | | | \$1,947 | \$5,000 | \$5,000 | | | | | 118 |
| 29,041 | 13,855 | 11,800 | 692 | \$297 | \$2,397 | 2,217 | 29,636 | 29,636 | | | | | 119 |
| 101,505 | 92,377 | 9,026 | | 102 | | 5,800 | 6,998 | 6,726 | | \$272 | | | 120 |
| 882 | 17 | 650 | | 215 | | 1,073 | 6,583 | | \$2,255 | | \$4,328 | | 121 |
| 33,816 | 31,570 | 751 | | 89 | 1,406 | 2,361 | 20,833 | 20,599 | | | 234 | | 122 |
| 67,050 | 59,415 | 1,605 | 1,170 | | 4,860 | 2,460 | 48,979 | 48,979 | | | | | 123 |
| 49,565 | 47,455 | 1,895 | | 215 | | 3,900 | 3,138 | | 2,938 | 200 | | | 124 |
| 13,406 | | 9,378 | 2,348 | 101 | 1,579 | 8,383 | 12,650 | 9,713 | 2,915 | 22 | | | 125 |
| 224 | | 224 | | | | 3,886 | 3,924 | 1,894 | | 1,000 | 1,030 | | 126 |
| 171,851 | 104,116 | 58,426 | 2,050 | | 7,259 | 4,419 | 94,301 | 83,226 | | | 11,075 | | 127 |
| 25,972 | 19,018 | 3,937 | 1,785 | | 1,232 | 1,217 | 29,138 | 29,138 | | | | | 128 |
| 42,028 | 34,872 | 4,910 | 1,988 | 258 | | 3,649 | 337 | | 337 | | | | 129 |
| 1,050 | 20 | 1,030 | | | | 2,226 | 12,899 | 3,461 | | 9,438 | | | 130 |
| 91,826 | 86,638 | 4,435 | 753 | | | 10,271 | 17,199 | 17,199 | | | | | 131 |
| 42,938 | 39,701 | 1,499 | 436 | 1,302 | | 930 | 20,081 | 18,876 | | 50 | 1,155 | | 132 |
| 64,636 | 22,681 | 41,955 | | | | 7,342 | 58,776 | 57,135 | | | 1,641 | | 133 |
| 22,450 | 6,800 | 14,040 | 742 | | 688 | 3,016 | 21,648 | 21,648 | | | | | 134 |
| 76,447 | 29,700 | 45,971 | 776 | | | 10,636 | 1,902 | | | 1,902 | | | 135 |
| 90,005 | 86,000 | 2,360 | 599 | | 1,046 | 637 | 36,452 | 10,613 | 5,839 | | 20,000 | | 136 |
| 56,555 | 53,058 | 3,497 | | | | 1,735 | 22,970 | 5,914 | 17,000 | 56 | | | 137 |
| 43,369 | 24,146 | 19,223 | | | | 10,433 | 59,407 | 51,000 | 6,500 | | 1,907 | | 138 |
| 43,097 | 24,562 | 17,863 | 542 | | 100 | 14,912 | 16,122 | 15,622 | | 50 | 450 | | 139 |
| 32,715 | 16,546 | 13,998 | 819 | 1,352 | | 8,062 | 109,137 | 32,683 | 76,301 | 153 | | | 140 |
| 34,074 | 32,828 | 1,044 | | 202 | | 2,425 | 9,210 | | 2,035 | 7,175 | | \$28,757 | 141 |
| 77,794 | 34,000 | 43,794 | | | | 13,075 | | | | | | | 142 |
| 36,403 | 33,312 | 718 | 2,300 | 73 | | 3,095 | 15,832 | 15,832 | | | | | 143 |
| 39,585 | 28,280 | 9,207 | 2,081 | 12 | 5 | 2,437 | 27,844 | 23,718 | | 3,926 | 200 | | 144 |
| 30,362 | 26,069 | 2,624 | 1,351 | 318 | | 191 | 9,544 | 9,344 | 200 | | | | 145 |
| 141,528 | 136,472 | 3,046 | 1,074 | | 936 | | 19,091 | 15,351 | | 3,740 | | | 146 |
| 15,957 | 13,910 | 887 | 789 | 371 | | 2,843 | 26,438 | 24,871 | 719 | | 848 | | 147 |
| 7,587 | | 4,882 | 1,077 | | 1,628 | 50,312 | 9,967 | 7,509 | 2,258 | 200 | | | 148 |
| 43,285 | 41,861 | 1,257 | | 167 | | 2,068 | 5,946 | | 2,646 | | 3,300 | | 149 |
| 100,986 | 72,047 | 27,448 | 968 | | 523 | 3,341 | 93,979 | 93,979 | | | | | 150 |
| 29,621 | 26,200 | 1,985 | 1,322 | | 114 | 2,549 | 18,885 | 18,885 | | | | | 151 |
| 88,898 | 81,511 | 6,983 | 404 | | | 14,809 | 63,968 | 63,968 | | | | 132 | 152 |
| 1,985 | 601 | 585 | | | 799 | 4,883 | 80,122 | 921 | 79,201 | | | | 153 |
| 40,363 | 31,200 | 7,240 | 1,718 | | 205 | 2,358 | 20,738 | 20,738 | | | | | 154 |

according to population in 1905: 1902 to 1905.

| | | | | | | | | | | | | |
|--------------|--------------|-------------|-----------|-----------|-------------|-------------|--------------|--------------|-------------|-------------|-------------|-----------|
| \$36,801,671 | \$29,448,494 | \$5,563,858 | \$499,859 | \$162,579 | \$1,126,881 | \$2,788,781 | \$23,800,616 | \$13,786,076 | \$7,669,078 | \$1,118,505 | \$1,226,957 | \$192,450 |
| 35,245,734 | 28,788,913 | 5,055,267 | 444,454 | 144,884 | 812,216 | 2,692,972 | 23,004,267 | 12,929,007 | 7,199,467 | 1,584,831 | 1,290,962 | 151,581 |
| 33,416,238 | 27,672,267 | 4,591,455 | 414,312 | 181,713 | 556,491 | 2,879,689 | 19,032,133 | 12,088,088 | 4,579,054 | 1,274,876 | 1,090,115 | 613,354 |
| 32,307,754 | 26,563,285 | 4,434,716 | 401,189 | 99,298 | 809,266 | 2,474,833 | 17,813,570 | 11,718,573 | 4,802,300 | 890,127 | 402,570 | 79,233 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 22,347,101 | 18,465,191 | 2,694,053 | 276,723 | 78,032 | 833,102 | 1,450,114 | 14,945,816 | 6,018,472 | 7,399,769 | 883,440 | 644,135 | 146,591 |
| 21,378,611 | 18,089,064 | 2,434,039 | 232,013 | 52,759 | 570,736 | 1,422,098 | 14,410,464 | 5,880,682 | 7,006,596 | 1,089,362 | 433,824 | 125,408 |
| 20,698,765 | 17,827,778 | 2,234,511 | 232,665 | 43,470 | 360,341 | 1,755,035 | 11,439,305 | 5,498,466 | 4,457,657 | 1,135,180 | 348,002 | 148,973 |
| 19,930,574 | 16,930,493 | 2,144,907 | 228,051 | 30,398 | 596,725 | 1,323,509 | 10,452,252 | 5,040,734 | 4,658,972 | 653,796 | 98,750 | ----- |
| | | | | | | | | | | | | |
| 6,249,529 | 4,888,883 | 1,058,022 | 96,513 | 52,469 | 153,642 | 396,169 | 4,016,447 | 3,469,429 | 49,156 | 113,007 | 384,855 | 4,250 |
| 6,245,003 | 4,938,495 | 995,987 | 100,114 | 66,352 | 144,055 | 395,155 | 3,632,825 | 3,126,171 | 62,102 | 123,054 | 321,498 | 6,951 |
| 5,735,909 | 4,611,511 | 847,435 | 76,841 | 95,680 | 104,442 | 373,957 | 2,961,951 | 2,644,206 | 49,344 | 100,077 | 168,324 | 334,654 |
| 5,428,679 | 4,346,305 | 871,264 | 82,993 | 22,589 | 105,528 | 333,664 | 3,334,998 | 3,159,173 | 69,270 | 88,230 | 18,325 | 149 |
| | | | | | | | | | | | | |
| 4,518,326 | 3,476,388 | 859,698 | 75,641 | 18,724 | 87,875 | 509,001 | 2,951,972 | 2,665,903 | 72,999 | 79,791 | 133,279 | 11,973 |
| 4,312,993 | 3,382,090 | 784,580 | 70,237 | 17,629 | 85,457 | 485,550 | 2,895,744 | 2,441,919 | 85,052 | 174,681 | 194,092 | 12,575 |
| 3,893,283 | 3,024,701 | 727,777 | 62,683 | 30,152 | 47,970 | 361,492 | 2,663,384 | 2,371,392 | 32,098 | 21,042 | 238,852 | 52,154 |
| 3,927,593 | 3,051,518 | 739,799 | 54,721 | 23,922 | 57,633 | 464,323 | 2,407,546 | 2,185,908 | 50,080 | 91,121 | 80,437 | 14,074 |
| | | | | | | | | | | | | |
| 3,686,715 | 2,618,032 | 952,085 | 50,982 | 13,354 | 52,262 | 433,497 | 1,886,381 | 1,632,272 | 147,154 | 42,267 | 64,688 | 29,636 |
| 3,309,127 | 2,379,264 | 840,661 | 42,090 | 8,144 | 38,968 | 390,169 | 2,065,234 | 1,480,235 | 45,717 | 197,734 | 341,548 | 6,647 |
| 3,088,281 | 2,208,277 | 781,732 | 42,123 | 12,411 | 43,738 | 389,205 | 1,967,493 | 1,574,024 | 39,955 | 18,577 | 234,937 | 77,573 |
| 3,020,908 | 2,234,969 | 778,746 | 35,424 | 22,389 | 49,380 | 353,337 | 1,618,774 | 1,332,758 | 23,978 | 56,980 | 205,058 | 65,010 |

STATISTICS OF CITIES.

TABLE 12.—CORPORATE RECEIPTS FROM COMMERCIAL REVENUES, WITH CERTAIN ASSOCIATED TEMPORARY RECEIPTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City num- ber. | CITY. | Total corporate receipts from commercial revenues. | Corporate receipts from investment income. ² | Corporate receipts from industrial income. ³ | RECEIPTS FROM SPECIAL SERVICE INCOME. | | | | | | | | |
|----------------------|------------------|---|---|---|---------------------------------------|--|-----------------------------------|------------------------------|-------------------------|--|--------------------|-----------|--|
| | | | | | Total corporate receipts. | Corporate depart- mental receipts. ⁴ | Receipts other than departmental. | | | | | | |
| | | | | | | | Classified by character. | | Classified by source. | | | | |
| | | | | | | | | | Special assessments. | | Privileges. | | |
| | | | | | | | Corporate. | Tempor- ary. ¹ | Original assessment. | Penalties and collectors' fees. | Public service. | Minor. | |
| | Grand total..... | \$119,160,151 | \$8,523,712 | \$57,309,280 | \$53,327,159 | \$10,703,050 | \$42,624,109 | \$422,977 | \$37,897,983 | \$965,195 | \$3,526,480 | \$657,428 | |
| | Group I..... | 71,600,074 | 6,115,660 | 36,085,057 | 29,399,357 | 6,911,639 | 22,487,718 | *285,695 | 19,286,328 | 655,743 | 2,185,664 | 645,678 | |
| | Group II..... | 22,120,020 | 1,076,734 | 8,893,202 | 12,150,084 | 1,592,270 | 10,557,814 | *101,110 | 9,621,792 | 216,387 | 817,103 | 3,642 | |
| | Group III..... | 15,341,620 | 775,174 | 7,350,031 | 7,216,415 | 1,204,088 | 6,012,327 | *19,715 | 5,587,561 | 67,825 | 373,233 | 3,423 | |
| | Group IV..... | 10,098,437 | 556,144 | 4,980,990 | 4,561,303 | 995,053 | 3,566,250 | 16,457 | 3,402,302 | 25,240 | 150,480 | 4,685 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|--------------|-----------|--------------|-------------|-------------|-------------|----------|-------------|-----------|-----------|-----------|--|
| 1 | New York, N. Y..... | \$25,163,580 | \$235,010 | \$15,308,177 | \$9,620,393 | \$1,205,208 | \$8,415,185 | \$48,743 | \$6,952,385 | \$625,842 | \$456,485 | \$429,216 | |
| 2 | Chicago, Ill..... | 10,434,316 | 886,422 | 4,258,246 | 5,289,648 | 705,299 | 4,584,349 | 164,821 | 4,332,190 | 285,735 | 131,245 | | |
| 3 | Philadelphia, Pa..... | 8,593,865 | 2,116,778 | 4,621,354 | 1,855,733 | 1,348,722 | 506,011 | | 368,285 | 19,403 | 115,579 | 2,744 | |
| 4 | St. Louis, Mo..... | 5,358,700 | 294,324 | 1,870,292 | 3,194,084 | 416,813 | 2,777,771 | *1,047 | 2,476,710 | 6,882 | 291,625 | 3,601 | |
| 5 | Boston, Mass..... | 5,155,797 | 287,115 | 3,089,435 | 1,779,247 | 906,618 | 872,629 | 1,868 | 796,332 | | 78,165 | | |
| 6 | Baltimore, Md..... | 2,053,719 | 246,885 | 1,097,350 | 709,484 | 196,164 | 513,320 | 2,919 | 83,261 | | 372,403 | 60,575 | |
| 7 | Cleveland, Ohio..... | 2,609,261 | 302,425 | 1,976,796 | 1,330,400 | 433,960 | 896,080 | 64,865 | 870,380 | | 90,565 | | |
| 8 | Buffalo, N. Y..... | 1,704,082 | 97,809 | 762,873 | 843,400 | 316,136 | 527,264 | | 407,932 | | 119,332 | | |
| 9 | San Francisco, Cal..... | 1,003,066 | 2,942 | 56,403 | 943,721 | 324,165 | 619,556 | | 557,306 | | 60,904 | 1,346 | |
| 10 | Pittsburg, Pa..... | 2,265,194 | 129,692 | 1,194,085 | 941,417 | 78,895 | 862,522 | 1,016 | 835,371 | | 11,341 | 16,826 | |
| 11 | Cincinnati, Ohio..... | 3,207,833 | 1,303,867 | 971,621 | 932,345 | 205,447 | 726,898 | 153 | 475,841 | | 251,185 | 25 | |
| 12 | Detroit, Mich..... | 1,691,524 | 164,678 | 790,797 | 736,049 | 198,110 | 537,939 | 263 | 490,716 | | 47,486 | | |
| 13 | Milwaukee, Wis..... | 972,682 | 32,145 | 463,367 | 477,170 | 45,825 | 431,345 | | 431,345 | | | | |
| 14 | New Orleans, La..... | 431,744 | 13,439 | 215,913 | 202,392 | 199,083 | 3,309 | | | | 3,209 | 100 | |
| 15 | Washington, D. C..... | 954,711 | 2,129 | 408,348 | 544,234 | 330,694 | 213,540 | | 208,274 | 3,616 | 1,650 | | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|------------------------|-------------|----------|-----------|-----------|-----------|-----------|----------|-----------|----------|-----------|-------|--|
| 16 | Newark, N. J..... | \$1,828,738 | \$20,260 | \$991,908 | \$816,570 | \$124,881 | \$691,689 | | \$503,362 | \$48,552 | \$139,775 | | |
| 17 | Minneapolis, Minn..... | 1,065,508 | 68,214 | 310,925 | 686,369 | 92,805 | 593,564 | \$34,160 | 622,142 | 5,582 | | | |
| 18 | Jersey City, N. J..... | 1,275,741 | 15,847 | 908,540 | 351,354 | 54,503 | 296,851 | 432 | 235,956 | | 73,327 | | |
| 19 | Louisville, Ky..... | 927,129 | 118,906 | 511,858 | 286,365 | 54,503 | 242,015 | | 240,766 | | 999 | \$250 | |
| 20 | Indianapolis, Ind..... | 926,836 | 10,258 | 27,768 | 888,810 | 51,562 | 837,248 | 443 | 757,854 | | 79,837 | | |
| 21 | Providence, R. I..... | 1,119,375 | 64,166 | 696,317 | 358,892 | 130,871 | 228,021 | 182 | 76,280 | 263 | 150,085 | 1,575 | |
| 22 | St. Paul, Minn..... | 777,872 | 15,950 | 285,247 | 476,675 | 68,782 | 407,893 | 8,557 | 411,610 | 4,611 | 229 | | |
| 23 | Rochester, N. Y..... | 1,221,704 | 53,358 | 524,134 | 644,302 | 34,396 | 609,906 | 11,896 | 568,504 | 35,824 | 17,474 | | |
| 24 | Kansas City, Mo..... | 2,674,353 | 142,620 | 702,534 | 1,829,150 | 86,236 | 1,742,954 | 3,436 | 1,534,261 | | 211,870 | 259 | |
| 25 | Toledo, Ohio..... | 620,312 | 23,787 | 253,476 | 343,409 | 55,052 | 287,997 | 172 | 288,169 | | | | |
| 26 | Denver, Colo..... | 1,389,154 | 205,324 | 17,819 | 1,166,011 | 144,629 | 1,021,482 | 1,399 | 974,032 | 44,379 | 4,470 | | |
| 27 | Allentown, Pa..... | 851,158 | 57,016 | 454,380 | 339,762 | 29,638 | 310,124 | 38 | 279,313 | | 29,516 | 1,333 | |
| 28 | Columbus, Ohio..... | 633,745 | 2,161 | 269,079 | 362,505 | 56,816 | 305,689 | 2,662 | 305,225 | | 3,056 | | |
| 29 | Worcester, Mass..... | 636,786 | 46,881 | 344,707 | 245,198 | 131,231 | 113,967 | *1,267 | 95,824 | 3,079 | 16,331 | | |
| 30 | Los Angeles, Cal..... | 2,301,345 | | 886,767 | 1,414,578 | 132,226 | 1,282,352 | 5,367 | 1,281,327 | 44 | 6,348 | | |
| 31 | Memphis, Tenn..... | 401,407 | 10,524 | 343,100 | 47,774 | 36,218 | 11,556 | | | | 11,346 | 210 | |
| 32 | Omaha, Nebr..... | 227,041 | 12,567 | 1,250 | 213,194 | 28,479 | 184,715 | 1,268 | 133,476 | 28,242 | 24,265 | | |
| 33 | New Haven, Conn..... | 77,050 | 35,837 | 1,413 | 33,800 | 23,712 | 16,088 | | 14,088 | | 2,000 | | |
| 34 | Syracuse, N. Y..... | 648,626 | 14,121 | 296,770 | 337,735 | 20,366 | 317,369 | 29,789 | 306,418 | 40,738 | | | |
| 35 | Scranton, Pa..... | 152,125 | 4,065 | 4,156 | 143,904 | 39,554 | 104,350 | | 104,350 | | | | |
| 36 | St. Joseph, Mo..... | 260,414 | 18,654 | 3,340 | 238,420 | 11,549 | 226,871 | | 226,466 | | 375 | | |
| 37 | Paterson, N. J..... | 95,955 | 10,866 | 201 | 84,888 | 12,620 | 72,268 | | 34,755 | 4,921 | 32,592 | | |
| 38 | Fall River, Mass..... | 325,046 | 76,085 | 200,527 | 48,434 | 39,507 | 8,927 | | 3,552 | | 5,320 | 15 | |
| 39 | Portland, Oreg..... | 1,219,547 | 42,054 | 581,734 | 595,759 | 97,034 | 498,725 | 42 | 407,767 | | 1,000 | | |
| 40 | Atlanta, Ga..... | 462,965 | 7,174 | 275,243 | 180,546 | 35,353 | 145,193 | | 138,155 | 152 | 6,886 | | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|-------------|----------|-----------|-------------|-----------|-------------|-------|-------------|----------|----------|---------|--|
| 41 | Seattle, Wash..... | \$2,408,466 | \$13,045 | \$500,450 | \$1,894,971 | \$135,979 | \$1,758,992 | \$366 | \$1,675,823 | \$51,405 | \$32,130 | | |
| 42 | Dayton, Ohio..... | 349,773 | 2,633 | 156,553 | 190,587 | 38,708 | 151,879 | | 140,774 | | 11,105 | | |
| 43 | Albany, N. Y..... | 337,751 | 60,863 | 323,429 | 153,459 | 10,539 | 142,920 | | 142,156 | | 724 | | |
| 44 | Grand Rapids, Mich..... | 461,367 | 19,742 | 178,949 | 262,676 | 67,733 | 194,943 | | 193,368 | | 1,575 | | |
| 45 | Cambridge, Mass..... | 545,008 | 77,756 | 365,119 | 102,133 | 56,271 | 45,862 | | 35,225 | | 10,637 | | |
| 46 | Lowell, Mass..... | 365,191 | 55,943 | 203,365 | 105,883 | 56,540 | 49,343 | | 41,787 | | 7,556 | | |
| 47 | Hartford, Conn..... | 405,301 | 46,404 | 241,560 | 117,307 | 43,927 | 73,380 | | 60,404 | | 12,976 | | |
| 48 | Reading, Pa..... | 229,404 | 2,120 | 200,925 | 26,359 | 6,568 | 19,761 | | 19,761 | | | | |
| 49 | Richmond, Va..... | 620,036 | 14,121 | 494,942 | 110,973 | 17,117 | 93,856 | | 45,782 | | 44,846 | \$3,228 | |
| 50 | Nashville, Tenn..... | 270,666 | 4,658 | 216,020 | 49,988 | 19,070 | 30,918 | | | | 30,918 | | |

¹ The temporary receipts are receipts in error subsequently corrected by refund payments. In addition, the column "temporary" includes service transfers made by certain cities in connection with special assessments, and reported in footnotes.² Net or corporate interest receipts in Table 13.³ See Table 15.⁴ See Table 14.⁵ Includes service transfers to the amount of \$2,901. The temporary receipts from the public therefore approximate \$420,076.

TABLE 12.—CORPORATE RECEIPTS FROM COMMERCIAL REVENUES, WITH CERTAIN ASSOCIATED TEMPORARY RECEIPTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Total corporate receipts from commercial revenues. | Corporate receipts from investment income. ² | Corporate receipts from industrial income. ³ | Total corporate receipts. | Corporate departmental receipts. ⁴ | RECEIPTS FROM SPECIAL SERVICE INCOME. | | | | | |
|--------------|-----------------------|--|---|---|---------------------------|---|---------------------------------------|-------------------------|-----------------------|---------------------------------|-----------------|--------|
| | | | | | | | Receipts other than departmental. | | | | | |
| | | | | | | | Classified by character. | | Classified by source. | | | |
| | | | | | | | Corporate. | Temporary. ¹ | Special assessments. | Penalties and collectors' fees. | Public service. | Minor. |
| | | | | | | | | | Original assessment. | | | |
| 51 | Trenton, N. J. | \$326,687 | \$14,790 | \$150,145 | \$161,752 | \$10,103 | \$151,649 | \$818 | \$126,372 | \$15,191 | \$10,904 | |
| 52 | Wilmington, Del. | 238,485 | 7,511 | 208,137 | 52,537 | 18,639 | 33,898 | | 33,678 | | 220 | |
| 53 | Camden, N. J. | 285,779 | 5,047 | 227,314 | 53,418 | 11,321 | 42,097 | | 28,226 | | 13,735 | \$136 |
| 54 | Bridgeport, Conn. | 52,334 | 5,133 | 15 | 47,186 | 13,085 | 34,101 | 10 | 32,111 | | 2,000 | |
| 55 | Lynn, Mass. | 395,873 | 43,939 | 250,672 | 101,262 | 72,318 | 28,944 | | 20,625 | | 8,319 | |
| 56 | Troy, N. Y. | 238,314 | 2,960 | 149,099 | 86,255 | 4,188 | 82,067 | | 82,067 | | | |
| 57 | Des Moines, Iowa. | 192,241 | 3,308 | 16,030 | 172,903 | 19,406 | 153,497 | | 143,689 | | 9,808 | |
| 58 | New Bedford, Mass. | 312,333 | 54,672 | 186,179 | 71,482 | 57,411 | 14,071 | 29 | 7,542 | | 6,558 | |
| 59 | Springfield, Mass. | 393,904 | 21,631 | 278,175 | 94,098 | 65,321 | 28,777 | | 28,777 | | | |
| 60 | Oakland, Cal. | 438,056 | 391 | 12,242 | 425,423 | 6,569 | 418,854 | | 380,675 | | 38,179 | |
| 61 | Lawrence, Mass. | 176,336 | 8,895 | 122,173 | 45,268 | 24,598 | 20,670 | 587 | 17,775 | | 3,482 | |
| 62 | Somerville, Mass. | 316,990 | 11,219 | 218,090 | 87,681 | 36,624 | 51,057 | | 42,768 | 181 | 8,108 | |
| 63 | Kansas City, Kans. | 346,672 | 3,870 | 425 | 342,377 | 18,009 | 324,368 | 107 | 306,769 | | 17,706 | |
| 64 | Savannah, Ga. | 221,958 | 14,029 | 129,866 | 78,063 | 42,444 | 35,619 | 156 | 35,775 | | | |
| 65 | Hoboken, N. J. | 248,922 | 3,221 | 205,258 | 40,443 | 7,667 | 32,776 | | 20,700 | | 12,076 | |
| 66 | Peoria, Ill. | 116,242 | 600 | 15,702 | 99,940 | 16,647 | 83,293 | 1,384 | 84,677 | | | |
| 67 | Duluth, Minn. | 469,113 | 6,262 | 227,825 | 235,226 | 27,074 | 208,152 | 3,660 | 210,764 | 1,048 | | |
| 68 | Utica, N. Y. | 259,368 | 47,560 | 2,278 | 209,530 | 12,041 | 197,489 | 3 | 197,492 | | | |
| 69 | Manchester, N. H. | 131,948 | 4,063 | 120,306 | 7,579 | 7,579 | | | | | | |
| 70 | Evansville, Ind. | 143,023 | 3,575 | 117,416 | 22,032 | 4,211 | 17,821 | | 13,163 | | 4,658 | |
| 71 | Yonkers, N. Y. | 309,780 | 22,367 | 162,445 | 124,968 | 9,251 | 115,717 | | 106,468 | | 9,249 | |
| 72 | San Antonio, Tex. | 35,048 | 9,491 | 10,078 | 15,479 | 15,479 | | | | | | |
| 73 | Elizabeth, N. J. | 75,728 | 5,784 | 495 | 69,449 | 11,541 | 57,908 | | 40,723 | | 17,185 | |
| 74 | Waterbury, Conn. | 202,273 | 15,639 | 153,063 | 33,571 | 4,279 | 29,292 | | 29,292 | | | |
| 75 | Salt Lake City, Utah. | 395,477 | 2,251 | 137,878 | 255,348 | 23,640 | 231,708 | 4,820 | 233,964 | | 2,505 | 59 |
| 76 | Erie, Pa. | 257,824 | 6,689 | 168,800 | 82,335 | 7,446 | 74,889 | 13 | 74,490 | | 412 | |
| 77 | Wilkesbarre, Pa. | 18,309 | 903 | | 17,406 | 16,685 | 721 | | 721 | | | |
| 78 | Schenectady, N. Y. | 444,003 | 31,072 | 179,487 | 233,444 | 8,169 | 225,275 | 57 | 225,332 | | | |
| 79 | Norfolk, Va. | 192,923 | 798 | 168,206 | 23,919 | 13,375 | 10,544 | | | | 10,544 | |
| 80 | Houston, Tex. | 75,119 | 7,508 | 17,527 | 50,084 | 43,961 | 6,123 | | | | 6,123 | |
| 81 | Charleston, S. C. | 32,697 | 11,218 | 4,323 | 17,156 | 17,156 | | | | | | |
| 82 | Harrisburg, Pa. | 294,428 | 6,251 | 175,767 | 112,410 | 8,091 | 104,319 | 6,828 | 98,290 | | 12,857 | |
| 83 | Portland, Me. | 150,085 | 60,249 | 45,997 | 44,241 | 35,008 | 9,233 | | 9,233 | | | |
| 84 | Dallas, Tex. | 178,340 | 11,623 | 148,119 | 18,598 | 13,422 | 5,176 | | | | 5,176 | |
| 85 | Tacoma, Wash. | 892,926 | 16,482 | 343,974 | 532,470 | 37,400 | 495,070 | 384 | 484,824 | | 10,630 | |
| 86 | Terre Haute, Ind. | 119,764 | 384 | 14,625 | 104,755 | 6,893 | 87,862 | 169 | 87,869 | | 10,162 | |
| 87 | Youngstown, Ohio. | 139,425 | 6,474 | 100,960 | 31,991 | 4,555 | 27,436 | 324 | 27,590 | | 170 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|--------------------|-----------|---------|----------|-----------|---------|-----------|-------|-----------|--------|---------|-------|
| 88 | Fort Wayne, Ind. | \$300,114 | \$1,031 | \$85,802 | \$213,281 | \$8,373 | \$204,908 | | \$203,250 | | \$1,658 | |
| 89 | Holyoke, Mass. | 406,658 | 56,971 | 321,374 | 28,313 | 17,145 | 11,168 | | 6,475 | | 4,693 | |
| 90 | Akron, Ohio. | 144,300 | 582 | 1,397 | 142,321 | 23,952 | 118,369 | \$484 | 118,853 | | | |
| 91 | Brockton, Mass. | 250,980 | 24,559 | 113,476 | 112,945 | 82,943 | 30,002 | 7 | 25,274 | \$74 | 4,661 | |
| 92 | Saginaw, Mich. | 250,569 | 7,288 | 71,910 | 171,371 | 19,338 | 152,033 | 498 | 151,603 | 27 | 1 | \$900 |
| 93 | Lincoln, Nebr. | 150,792 | 14,718 | 63,900 | 72,174 | 6,399 | 65,775 | | 64,026 | | 1,749 | |
| 94 | Lancaster, Pa. | 143,249 | 11,628 | 125,130 | 6,491 | 3,491 | 3,000 | | | | 3,000 | |
| 95 | Covington, Ky. | 168,112 | | 102,643 | 65,469 | 4,683 | 60,786 | | 53,286 | | 7,500 | |
| 96 | Altoona, Pa. | 113,757 | | 96,560 | 17,167 | 6,377 | 10,790 | | 8,036 | 2,194 | | |
| 97 | Spokane, Wash. | 582,245 | 430 | 285,935 | 295,880 | 20,116 | 275,764 | | 271,259 | 85 | 4,420 | |
| 98 | Birmingham, Ala. | 380,876 | 37,069 | 529 | 343,278 | 40,376 | 302,902 | 9,653 | 310,935 | 520 | 1,100 | |
| 99 | Pawtucket, R. I. | 266,471 | 22,985 | 205,190 | 38,236 | 19,950 | 18,346 | | 12,059 | 101 | 5,879 | 307 |
| 100 | South Bend, Ind. | 285,864 | | 75,725 | 190,139 | 4,42 | 185,707 | 907 | 185,846 | 268 | 500 | |
| 101 | Binghamton, N. Y. | 156,053 | 5,630 | 117,505 | 32,918 | 10,954 | 21,984 | | 21,984 | | | |
| 102 | Augusta, Ga. | 174,659 | | 133,111 | 41,548 | 19,900 | 21,648 | 92 | 9,674 | | 12,066 | |
| 103 | Bayonne, N. J. | 260,748 | 1,930 | 171,203 | 87,615 | 6,342 | 81,273 | | 59,328 | 12,605 | 9,340 | |
| 104 | Mobile, Ala. | 152,444 | | 107,490 | 44,954 | 20,308 | 24,646 | | 21,867 | | 2,779 | |
| 105 | Johnstown, Pa. | 13,183 | 339 | 648 | 12,196 | 12,196 | | | | | | |
| 106 | McKeesport, Pa. | 179,005 | 10,240 | 73,558 | 95,207 | 5,206 | 90,001 | 676 | 90,677 | | | |
| 107 | Dubuque, Iowa. | 50,068 | 1,629 | 33,274 | 15,165 | 1,808 | 13,357 | | 13,354 | 3 | | |
| 108 | Butte, Mont. | 53,312 | | | 53,312 | 7,900 | 45,412 | 129 | 39,520 | | 6,021 | |
| 109 | Springfield, Ohio. | 137,917 | 19,410 | 78,367 | 40,140 | 11,458 | 28,682 | 228 | 28,910 | | | |
| 110 | Wheeling, W. Va. | 284,946 | 2,146 | 276,113 | 6,687 | 2,557 | 4,130 | | | | 4,130 | |
| 111 | Sioux City, Iowa. | 177,777 | | 67,755 | 110,022 | 10,839 | 99,183 | | 94,111 | | 5,072 | |
| 112 | Bay City, Mich. | 142,414 | 5,062 | 60,221 | 77,131 | 13,637 | 63,494 | | 63,494 | | | |

¹ The temporary receipts are receipts in error subsequently corrected by refund payments. In addition, the column "temporary" includes service transfers made by certain cities in connection with special assessments, and reported in footnotes.

² Net or corporate interest receipts in Table 13.

³ See Table 15.

⁴ See Table 14.

⁵ Service transfers for street sprinkling.

STATISTICS OF CITIES.

TABLE 12.—CORPORATE RECEIPTS FROM COMMERCIAL REVENUES, WITH CERTAIN ASSOCIATED TEMPORARY RECEIPTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Total corporate receipts from commercial revenues. | Corporate receipts from investment income. ² | Corporate receipts from industrial income. ³ | Total corporate receipts. | Corporate departmental receipts. ⁴ | RECEIPTS FROM SPECIAL SERVICE INCOME. | | | | | | |
|--------------|----------------------|--|---|---|---------------------------|---|---------------------------------------|-------------------------|---------------------------------|-----------------|-------------|---------|--|
| | | | | | | | Receipts other than departmental. | | | | | | |
| | | | | | | | Classified by character. | | Classified by source. | | | | |
| | | | | | | | Corporate. | Temporary. ¹ | Special assessments. | | Privileges. | | |
| | | | | | | | | Original assessment. | Penalties and collectors' fees. | Public service. | Minor. | | |
| 113 | Allentown, Pa. | \$83,085 | \$1,523 | \$75,994 | \$6,169 | \$1,001 | \$5,168 | | \$5,168 | | | | |
| 114 | Davenport, Iowa | 212,282 | 8,911 | 1,132 | 202,239 | 22,064 | 180,175 | | 180,175 | | | | |
| 115 | Montgomery, Ala. | 110,834 | | 78,036 | 32,768 | 7,455 | 25,313 | \$1,231 | 26,544 | | | | |
| 116 | East St. Louis, Ill. | 124,658 | | 180 | 124,478 | 6,216 | 118,262 | 22 | 118,151 | \$33 | \$100 | | |
| 117 | Little Rock Ark. | 20,629 | 162 | 4,390 | 16,077 | 7,422 | 8,655 | | | | 5,195 | \$3,460 | |
| 118 | Quincy, Ill. | 18,168 | 14,120 | 1,143 | 2,905 | 2,905 | | | | | | | |
| 119 | York, Pa. | 16,995 | 12,310 | 330 | 4,355 | 2,682 | 1,673 | | | | 1,673 | | |
| 120 | Springfield, Ill. | 230,349 | | 112,759 | 117,590 | 6,994 | 110,596 | 31 | 110,627 | | | | |
| 121 | Malden, Mass. | 218,999 | 43,818 | 114,683 | 60,498 | 25,123 | 35,375 | | 29,706 | 3 | 5,666 | | |
| 122 | Canton, Ohio | 110,687 | 6,009 | 65,579 | 39,099 | 3,202 | 35,897 | | 35,897 | | | | |
| 123 | Passaic, N. J. | 46,444 | 1,283 | | 45,161 | 3,911 | 41,250 | | 32,277 | 1,780 | 7,493 | | |
| 124 | Haverhill, Mass. | 180,646 | 28,241 | 105,767 | 46,638 | 31,564 | 15,074 | | 9,912 | | 5,162 | | |
| 125 | Topeka, Kans. | 200,333 | 4,529 | 62,293 | 133,511 | 9,494 | 124,017 | 74 | 123,966 | | 125 | | |
| 126 | Salcm, Maas | 147,665 | 14,876 | 92,218 | 40,571 | 31,859 | 8,712 | 54 | 5,370 | | 3,576 | | |
| 127 | Atlantic City, N. J. | 108,463 | 10,841 | 130,681 | 26,941 | 7,158 | 19,783 | | 7,975 | | 11,808 | | |
| 128 | Chester, Pa. | 27,650 | 790 | 895 | 25,965 | 4,135 | 21,830 | | 21,830 | | | | |
| 129 | Chelsea, Mass. | 150,629 | 12,235 | 110,918 | 27,476 | 25,077 | 2,399 | | | | 2,359 | | |
| 130 | Newton, Mass. | 372,200 | 37,285 | 134,118 | 200,797 | 163,925 | 36,872 | 135 | 35,321 | 1,231 | 455 | | |
| 131 | Superior, Wis. | 139,751 | 2,781 | | 136,970 | 2,319 | 134,651 | | 134,651 | | 750 | | |
| 132 | Elmira, N. Y. | 59,000 | 5,973 | 8,697 | 44,330 | 7,326 | 37,004 | 91 | 36,345 | | | | |
| 133 | Knoxville, Tenn. | 29,877 | 1,796 | 10,092 | 17,989 | 15,488 | 2,501 | | | | 2,501 | | |
| 134 | Newcastle, Pa. | 74,807 | 2,492 | | 72,315 | 7,064 | 65,251 | | 62,327 | 2,924 | | | |
| 135 | Jacksonville, Fla. | 269,954 | 19 | 218,000 | 51,935 | 7,751 | 44,184 | | 38,304 | 1,309 | 4,571 | | |
| 136 | South Omaha, Nebr. | 28,393 | 3,046 | | 25,347 | 2,319 | 23,028 | | 21,606 | | 1,422 | | |
| 137 | Rockford, Ill. | 142,172 | | 67,591 | 74,581 | 14,524 | 60,057 | | 59,574 | | 483 | | |
| 138 | Chattanooga, Tenn. | 22,274 | 1,349 | 330 | 20,595 | 19,945 | 650 | | | | 650 | | |
| 139 | Joplin, Mo. | 80,795 | 399 | 9,424 | 70,972 | 6,778 | 64,194 | | 64,194 | | | | |
| 140 | Galveston, Tex. | 203,054 | 52,308 | 101,399 | 49,347 | 49,347 | | | | | | | |
| 141 | Fitchburg, Maas | 122,637 | 8,926 | 81,873 | 31,838 | 21,706 | 10,132 | 193 | 7,783 | | 2,542 | | |
| 142 | Macon, Ga. | 22,927 | 4,829 | 7,095 | 10,403 | 3,092 | 7,311 | | 311 | | 7,000 | | |
| 143 | Auburn, N. Y. | 124,619 | 2,886 | 84,872 | 36,311 | 7,460 | 28,851 | 302 | 29,021 | 132 | | | |
| 144 | Racine, Wis. | 108,054 | 1,720 | 7,102 | 99,232 | 3,909 | 95,323 | | 95,323 | | | | |
| 145 | Woonsocket, R. I. | 102,639 | 4,921 | 70,112 | 27,906 | 12,559 | 15,547 | | 12,692 | | 2,855 | | |
| 146 | Joliet, Ill. | 85,537 | | 29,772 | 55,765 | 2,796 | 52,969 | | 51,625 | | 1,344 | | |
| 147 | Kalamazoo, Mich. | 76,140 | 941 | 38,877 | 36,322 | 11,871 | 24,451 | 1,541 | 25,992 | | | | |
| 148 | Wichita, Kans. | 48,977 | 473 | 1,513 | 46,991 | 659 | 46,332 | 92 | 46,156 | 268 | | | |
| 149 | Taunton, Mass. | 182,706 | 18,671 | 133,236 | 30,799 | 25,296 | 5,503 | | 1,578 | | 3,907 | | |
| 150 | Sacramento, Cal. | 166,176 | | 134,465 | 31,711 | 5,617 | 26,094 | | 22,380 | | 3,714 | | |
| 151 | Oshkosh, Wis. | 28,902 | 7,927 | 1,734 | 19,241 | 3,176 | 16,065 | | 15,065 | | 1,000 | | |
| 152 | Pueblo, Colo. | 102,747 | 3,308 | 75,664 | 23,835 | 3,232 | 20,603 | 17 | 20,620 | | | | |
| 153 | New Britain, Conn. | 124,541 | 6,103 | 93,370 | 25,068 | 14,614 | 10,454 | | 9,271 | 1,183 | | | |
| 154 | La Crosse, Wis. | 104,208 | 4,696 | 45,270 | 54,242 | 3,558 | 50,684 | | 50,684 | | | | |

Comparative summary for 148 cities, grouped according to population in 1905: 1902 to 1905.

| Grand total: ⁵ | 1905. | 1904. | 1903. | 1902. |
|---------------------------|---------------|-------------|--------------|--------------|
| | \$118,642,580 | \$8,503,171 | \$57,032,000 | \$53,107,409 |
| | (7) | 7,156,493 | (7) | (7) |
| | (7) | 7,279,070 | (7) | (7) |
| | (7) | 6,406,643 | (7) | (7) |
| Group I: | | | | |
| 1905. | 71,600,074 | 6,115,060 | 36,085,057 | 29,399,357 |
| 1904. | (7) | 5,612,992 | (7) | (7) |
| 1903. | (7) | 5,466,599 | (7) | (7) |
| 1902. | (7) | 4,974,152 | (7) | (7) |
| Group II: | | | | |
| 1905. | 22,120,020 | 1,076,734 | 8,833,202 | 12,150,084 |
| 1904. | (7) | 673,196 | (7) | (7) |
| 1903. | (7) | 830,424 | (7) | (7) |
| 1902. | (7) | 645,943 | (7) | (7) |
| Group III: | | | | |
| 1905. | 15,341,795 | 775,349 | 7,350,031 | 7,216,415 |
| 1904. | (7) | 511,800 | (7) | (7) |
| 1903. | (7) | 557,316 | (7) | (7) |
| 1902. | (7) | 517,650 | (7) | (7) |
| Group IV: ⁵ | | | | |
| 1905. | 9,580,591 | 535,428 | 4,703,710 | 4,341,553 |
| 1904. | (7) | 358,505 | (7) | (7) |
| 1903. | (7) | 365,331 | (7) | (7) |
| 1902. | (7) | 268,898 | (7) | (7) |

¹ The temporary receipts are receipts in error subsequently corrected by refund payments. In addition, the column "temporary" includes service transfers made by certain cities in connection with special assessments, and reported in footnotes.² Net or corporate interest receipts in Table 13.³ See Table 15.

GENERAL TABLES.

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TABLE 13.—RECEIPTS FROM INTEREST: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | Total gross receipts from interest. | CLASSIFIED BY PAYER. | | | | CLASSIFIED BY SOURCE. | | | | |
|--------------|------------------|-------------------------------------|-----------------------|--------------------------------|--|--|---|-------------------|-----------------------------|---|--------------------------------|
| | | | Receipts from public. | | | Receipts from divisions and funds of the government of the city (interest transfers). ³ | Investments of city funds. ⁴ | Current deposits. | Deferred payments of taxes. | Deferred payments of special assessments. | Accrued interest. ⁵ |
| | | | Total. | Net or corporate. ¹ | Temporary (accrued interest). ² | | | | | | |
| | Grand total..... | \$18,412,200 | \$8,902,426 | \$8,523,712 | \$378,714 | \$9,509,774 | \$14,430,103 | \$2,183,052 | \$550,432 | \$798,675 | \$449,938 |
| | Group I..... | 13,924,467 | 6,291,660 | 6,115,660 | 176,000 | 7,632,807 | 11,609,023 | 1,465,875 | 247,261 | 386,487 | 215,821 |
| | Group II..... | 2,337,135 | 1,180,500 | 1,076,734 | 103,766 | 1,156,635 | 1,469,901 | 371,755 | 63,006 | 298,714 | 133,759 |
| | Group III..... | 1,268,008 | 836,727 | 775,174 | 61,553 | 431,281 | 808,342 | 179,321 | 146,096 | 72,171 | 62,078 |
| | Group IV..... | 882,590 | 593,539 | 556,144 | 37,395 | 289,051 | 542,837 | 166,101 | 94,069 | 41,303 | 38,280 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|-------------|-----------|-----------|----------|-------------|-------------|-----------|----------|-----------|----------|
| 1 | New York, N. Y..... | \$5,302,722 | \$254,378 | \$235,010 | \$19,368 | \$5,048,344 | \$5,113,407 | \$132,641 | | | \$56,674 |
| 2 | Chicago, Ill..... | 979,831 | 958,157 | 886,422 | 71,735 | 21,674 | 521,278 | 84,874 | | \$301,944 | 71,735 |
| 3 | Philadelphia, Pa..... | 2,445,513 | 2,137,143 | 2,116,778 | 20,365 | 308,370 | 1,989,904 | 380,051 | \$56,154 | | 20,404 |
| 4 | St. Louis, Mo..... | 304,884 | 294,324 | 294,324 | | 10,560 | 96,336 | 208,548 | | | |
| 5 | Boston, Mass..... | 1,393,621 | 293,174 | 287,115 | 6,059 | 1,100,447 | 1,168,538 | 44,875 | 117,491 | 54,822 | 7,895 |
| 6 | Baltimore, Md..... | 679,161 | 246,885 | 246,885 | | 432,276 | 631,472 | 47,689 | | | |
| 7 | Cleveland, Ohio..... | 435,589 | 319,056 | 302,425 | 16,631 | 116,533 | 168,070 | 250,625 | | | 16,894 |
| 8 | Buffalo, N. Y..... | 143,059 | 102,564 | 97,809 | 4,755 | 40,495 | 60,980 | 27,490 | 39,670 | 10,164 | 4,755 |
| 9 | San Francisco, Cal..... | 4,832 | 4,832 | 2,942 | 1,890 | | 2,942 | | | | 1,890 |
| 10 | Pittsburg, Pa..... | 395,229 | 139,550 | 129,692 | 9,858 | 255,679 | 270,295 | 115,076 | | | 9,858 |
| 11 | Cincinnati, Ohio..... | 1,543,401 | 1,308,368 | 1,303,867 | 4,499 | 235,035 | 1,471,046 | 67,856 | | | 4,499 |
| 12 | Detroit, Mich..... | 214,788 | 165,929 | 164,678 | 1,251 | 48,559 | 90,487 | 68,170 | 34,946 | 19,557 | 1,628 |
| 13 | Milwaukee, Wis..... | 43,023 | 42,623 | 32,145 | 10,478 | 400 | 6,576 | 25,969 | | | 10,478 |
| 14 | New Orleans, La..... | 35,835 | 22,550 | 13,439 | 9,111 | 13,285 | 14,842 | 11,882 | | | 9,111 |
| 15 | Washington, D. C..... | 2,979 | 2,129 | 2,129 | | 850 | 2,850 | 129 | | | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|------------------------|-----------|----------|----------|---------|-----------|-----------|---------|----------|----------|----------|
| 16 | Newark, N. J..... | \$281,945 | \$29,205 | \$20,260 | \$8,945 | \$252,740 | \$261,457 | \$9,631 | | | \$10,857 |
| 17 | Minneapolis, Minn..... | 123,708 | 69,963 | 68,214 | 1,749 | 53,745 | 76,269 | 19,702 | | \$25,988 | 1,749 |
| 18 | Jersey City, N. J..... | 160,892 | 26,865 | 15,847 | 11,018 | 134,027 | 130,930 | 16,199 | | | 13,763 |
| 19 | Louisville, Ky..... | 122,934 | 120,294 | 118,906 | 1,388 | 2,640 | 101,614 | 19,932 | | | 1,388 |
| 20 | Indianapolis, Ind..... | 11,944 | 10,624 | 10,258 | 366 | 1,320 | 10,459 | | | 1,119 | 366 |
| 21 | Providence, R. I..... | 245,951 | 68,268 | 64,166 | 4,102 | 177,683 | 196,702 | 43,720 | | 1,427 | 4,102 |
| 22 | St. Paul, Minn..... | 34,797 | 16,886 | 15,950 | 936 | 17,911 | 27,808 | 5,989 | | | 1,000 |
| 23 | Rochester, N. Y..... | 58,608 | 53,358 | 53,358 | | 5,250 | 40,731 | 17,877 | | | |
| 24 | Kansas City, Mo..... | 161,304 | 146,742 | 142,629 | 4,113 | 14,562 | 30,056 | 48,552 | | 78,583 | 4,113 |
| 25 | Toledo, Ohio..... | 81,410 | 34,497 | 23,787 | 10,710 | 46,922 | 38,858 | 25,750 | | | 16,811 |
| 26 | Denver, Colo..... | 212,721 | 212,721 | 205,324 | 7,397 | | 390 | 35,479 | \$19,015 | 150,440 | 7,397 |
| 27 | Allegheny, Pa..... | 101,530 | 65,530 | 57,016 | 8,514 | 36,000 | 40,693 | 48,060 | | 4,233 | 8,514 |
| 28 | Columbus, Ohio..... | 205,026 | 18,556 | 2,161 | 16,395 | 186,470 | 156,904 | 14,574 | | | 33,548 |
| 29 | Worcester, Mass..... | 214,457 | 49,730 | 46,881 | 2,849 | 164,727 | 192,527 | 3,479 | 12,639 | 945 | 4,867 |
| 30 | Los Angeles, Cal..... | 6,922 | 6,922 | | 6,922 | | | | | | 6,922 |
| 31 | Memphis, Tenn..... | 14,755 | 12,405 | 10,524 | 1,881 | 2,350 | 7,746 | 5,128 | | | 1,881 |
| 32 | Omaha, Nebr..... | 21,194 | 13,132 | 12,597 | 535 | 8,062 | 7,939 | 12,720 | | | 535 |
| 33 | New Haven, Conn..... | 41,397 | 38,355 | 35,837 | 2,518 | 3,042 | 22,434 | 2,175 | 12,264 | 2,006 | 2,518 |
| 34 | Syracuse, N. Y..... | 15,542 | 15,089 | 14,121 | 968 | 453 | 2,973 | 11,601 | | | 968 |
| 35 | Scranton, Pa..... | 22,703 | 8,784 | 4,065 | 4,719 | 13,919 | 14,957 | 2,097 | | 930 | 4,719 |
| 36 | St. Joseph, Mo..... | 18,917 | 18,654 | 18,654 | | 263 | 1,064 | 17,853 | | | |
| 37 | Paterson, N. J..... | 20,860 | 14,860 | 10,866 | 3,994 | 6,000 | 16,447 | 419 | | | 3,994 |
| 38 | Fall River, Mass..... | 107,931 | 79,382 | 76,085 | 3,297 | 28,549 | 90,943 | | 13,691 | | 3,297 |
| 39 | Portland, Oreg..... | 42,504 | 42,504 | 42,054 | 450 | | | 9,011 | | 33,043 | 450 |
| 40 | Atlanta, Ga..... | 7,174 | 7,174 | 7,174 | | | | 1,777 | 5,397 | | |

¹ Included in Table 12 as investment income. Net or corporate interest receipts are the gross interest receipts from public less the duplications of accrued interest (temporary) included therein.

² Accrued interest received on loans issued to the public by the various divisions of the government of the city, and paid at the first interest payment thereafter; together with accrued interest paid by sinking, investment, and public trust funds on other securities purchased for investment, and received at the first interest collection thereafter.

³ Receipts by sinking, investment, and public trust funds from divisions of the government of the city, or by such divisions from such funds, as interest on city securities held or purchased by such funds.

⁴ Sinking, investment, and public trust funds.

⁵ Accrued interest on loans issued by the various divisions of the government of the city.

⁶ Includes service transfers to the amount of \$37,330.

⁷ Service transfer from library to school public trust funds.

⁸ Includes \$26,770, service transfers from city departments to sinking fund.

STATISTICS OF CITIES.

TABLE 13.—RECEIPTS FROM INTEREST: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number. | CITY. | Total gross receipts from interest. | CLASSIFIED BY PAYER. | | | | CLASSIFIED BY SOURCE. | | | | |
|--------------|----------------------|-------------------------------------|-----------------------|--------------------------------|--|--|---|-------------------|-----------------------------|---|--------------------------------|
| | | | Receipts from public. | | | Receipts from divisions and funds of the government of the city (interest transfers). ³ | Investments of city funds. ⁴ | Current deposits. | Deferred payments of taxes. | Deferred payments of special assessments. | Accrued interest. ⁵ |
| | | | Total. | Net or corporate. ¹ | Temporary (accrued interest). ² | | | | | | |
| 41 | Seattle, Wash. | \$15,409 | \$15,409 | \$13,045 | \$2,364 | | \$80 | \$12,965 | | | \$2,364 |
| 42 | Dayton, Ohio | 15,196 | 3,534 | 2,633 | 901 | \$11,662 | 11,767 | 2,406 | | | 1,023 |
| 43 | Albany, N. Y. | 89,354 | 61,392 | 60,863 | 529 | 27,962 | 63,294 | 14,654 | | \$10,877 | 529 |
| 44 | Grand Rapids, Mich. | 23,787 | 21,342 | 19,742 | 1,600 | 2,445 | 14,636 | 7,551 | | | 1,600 |
| 45 | Cambridge, Mass. | 102,903 | 83,329 | 77,756 | 5,573 | 19,574 | 82,432 | 4,605 | \$9,907 | 79 | 5,880 |
| 46 | Lowell, Mass. | 59,892 | 57,382 | 55,943 | 1,439 | 2,510 | 31,172 | 73 | 27,208 | | 1,439 |
| 47 | Hartford, Conn. | 72,505 | 49,037 | 46,404 | 2,633 | 23,468 | 46,015 | 14,532 | 8,594 | 731 | 2,633 |
| 48 | Reading, Pa. | 2,924 | 2,924 | 2,120 | 804 | | 479 | 1,641 | | | 804 |
| 49 | Richmond, Va. | 66,537 | 14,121 | 14,121 | | 52,416 | 62,558 | 3,979 | | | |
| 50 | Nashville, Tenn. | 8,409 | 8,409 | 4,658 | 3,751 | | | 4,658 | | | 3,751 |
| 51 | Trenton, N. J. | 56,545 | 15,968 | 14,790 | 1,178 | 40,577 | 52,339 | 3,028 | | | 1,178 |
| 52 | Wilmington, Del. | 7,583 | 7,583 | 7,511 | 72 | | 232 | 7,279 | | | 72 |
| 53 | Camden, N. J. | 17,296 | 6,298 | 5,047 | 1,251 | 10,998 | 14,156 | 1,889 | | | 1,251 |
| 54 | Bridgeport, Conn. | 22,028 | 5,351 | 5,133 | 218 | 16,677 | 16,844 | 4,966 | | | 218 |
| 55 | Lynn, Mass. | 82,494 | 47,226 | 43,939 | 3,287 | 35,268 | 57,925 | 3,258 | 17,428 | 596 | 3,287 |
| 56 | Troy, N. Y. | 6,766 | 6,721 | 2,960 | 3,761 | 45 | 443 | 2,562 | | | 3,761 |
| 57 | Des Moines, Iowa | 3,403 | 3,403 | 3,308 | 95 | | | 3,308 | | | 95 |
| 58 | New Bedford, Mass. | 69,901 | 57,991 | 54,672 | 3,319 | 11,910 | 60,449 | 2,021 | 3,800 | 312 | 3,319 |
| 59 | Springfield, Mass. | 30,001 | 24,720 | 21,631 | 3,089 | 5,281 | 14,977 | 3,345 | 8,590 | | 3,089 |
| 60 | Oakland, Cal. | 391 | 391 | 391 | | | 391 | | | | |
| 61 | Lawrence, Mass. | 18,069 | 9,509 | 8,895 | 614 | 8,560 | 8,342 | 2,094 | 7,019 | | 614 |
| 62 | Somerville, Mass. | 11,219 | 11,219 | 11,219 | | | 300 | 13 | 10,906 | | |
| 63 | Kansas City, Kans. | 4,264 | 4,264 | 3,870 | 394 | | 192 | 3,678 | | | 394 |
| 64 | Savannah, Ga. | 14,029 | 14,029 | 14,029 | | | 7,772 | 5,832 | 425 | | |
| 65 | Hoboken, N. J. | 5,149 | 3,221 | 3,221 | | 1,928 | 1,928 | 3,221 | | | |
| 66 | Peoria, Ill. | 2,287 | 776 | 600 | 176 | 1,511 | 1,368 | 743 | | | 176 |
| 67 | Duluth, Minn. | 8,439 | 7,895 | 6,262 | 1,633 | 544 | 544 | 6,262 | | | 1,633 |
| 68 | Utica, N. Y. | 47,590 | 47,590 | 47,590 | | | 12,124 | 3,327 | 16,758 | 15,381 | |
| 69 | Manchester, N. H. | 24,123 | 5,191 | 4,063 | 953 | 18,932 | 20,886 | 2,284 | | | 953 |
| 70 | Evansville, Ind. | 5,583 | 3,575 | 3,575 | | 2,008 | 4,147 | 1,436 | | | |
| 71 | Yonkers, N. Y. | 33,500 | 22,454 | 22,367 | 87 | 11,046 | 14,227 | 2,075 | 12,116 | 4,995 | 87 |
| 72 | San Antonio, Tex. | 12,896 | 12,896 | 9,491 | 3,405 | | 875 | | 8,616 | | 3,405 |
| 73 | Elizabeth, N. J. | 8,369 | 5,784 | 5,784 | | 2,585 | 3,844 | 4,460 | | | 65 |
| 74 | Waterbury, Conn. | 21,088 | 16,965 | 15,639 | 1,326 | 4,123 | 14,216 | 5,546 | | | 1,326 |
| 75 | Salt Lake City, Utah | 9,363 | 9,363 | 2,251 | 7,112 | | | 2,251 | | | 7,112 |
| 76 | Erie, Pa. | 25,408 | 7,048 | 6,689 | 359 | 18,360 | 18,110 | 6,939 | | | 359 |
| 77 | Wilkesbarre, Pa. | 3,315 | 3,000 | 903 | 2,097 | 315 | 315 | 759 | | 144 | 2,097 |
| 78 | Schenectady, N. Y. | 36,132 | 31,072 | 31,072 | | 5,060 | 8,083 | 2,511 | 2,446 | 23,092 | |
| 79 | Norfolk, Va. | 29,068 | 1,811 | 798 | 1,013 | 27,257 | 27,257 | 798 | | | 1,013 |
| 80 | Houston, Tex. | 7,508 | 7,508 | 7,508 | | | | 510 | 6,998 | | |
| 81 | Charleston, S. C. | 29,608 | 11,218 | 11,218 | | 18,390 | 21,692 | 7,916 | | | |
| 82 | Harrisburg, Pa. | 23,642 | 10,248 | 6,251 | 3,997 | 13,394 | 14,654 | 4,991 | | | 3,997 |
| 83 | Portland, Me. | 70,899 | 60,410 | 60,249 | 161 | 10,489 | 64,852 | 700 | 5,186 | | 161 |
| 84 | Dallas, Tex. | 25,761 | 11,926 | 11,623 | 303 | 13,835 | 13,663 | 11,784 | | | 314 |
| 85 | Tacoma, Wash. | 24,766 | 17,390 | 16,482 | 908 | 7,376 | 7,324 | 471 | 99 | 15,964 | 908 |
| 86 | Terre Haute, Ind. | 721 | 592 | 384 | 208 | 129 | 497 | | | | 224 |
| 87 | Youngstown, Ohio | 11,888 | 7,242 | 6,474 | 768 | 4,646 | 10,941 | | | | 947 |

¹ Included in Table 12 as investment income. Net or corporate interest receipts are the gross interest receipts from public less the duplications of accrued interest (temporary) included therein.² Accrued interest received on loans issued to the public by the various divisions of the government of the city, and paid at the first interest payment thereafter; together with accrued interest paid by sinking, investment, and public trust funds on other securities purchased for investment, and received at the first interest collection thereafter.³ Receipts by sinking, investment, and public trust funds from divisions of the government of the city, or by such divisions from such funds, as interest on city securities held or purchased by such funds.⁴ Sinking, investment, and public trust funds.⁵ Accrued interest on loans issued by the various divisions of the government of the city.

GENERAL TABLES.

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TABLE 13.—RECEIPTS FROM INTEREST: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | Total gross receipts from interest. | CLASSIFIED BY PAYER. | | | | CLASSIFIED BY SOURCE. | | | | |
|--------------|----------------------|-------------------------------------|-----------------------|--------------------------------|--|--|---|-------------------|-----------------------------|---|--------------------------------|
| | | | Receipts from public. | | | Receipts from divisions and funds of the government of the city (interest transfers). ³ | Investments of city funds. ⁴ | Current deposits. | Deferred payments of taxes. | Deferred payments of special assessments. | Accrued interest. ⁵ |
| | | | Total. | Net or corporate. ¹ | Temporary (accrued interest). ² | | | | | | |
| 88 | Fort Wayne, Ind. | \$5,480 | \$1,031 | \$1,031 | | \$4,449 | \$4,448 | \$1,032 | | | |
| 89 | Holyoke, Mass. | 62,480 | 58,406 | 56,971 | \$1,435 | 4,074 | 48,962 | 5,398 | \$6,685 | | \$1,435 |
| 90 | Akron, Ohio | 9,224 | 1,501 | 582 | 919 | 7,723 | 8,112 | | | | 1,112 |
| 91 | Brockton, Mass. | 35,856 | 25,181 | 24,559 | 622 | 10,675 | 20,495 | 1,382 | 12,747 | \$610 | 622 |
| 92 | Saginaw, Mich. | 10,080 | 7,355 | 7,288 | 67 | 2,734 | 7,654 | 2,165 | | | 270 |
| 93 | Lincoln, Nebr. | 14,862 | 14,833 | 14,718 | 115 | 29 | 29 | 1,762 | 2,453 | 10,503 | 115 |
| 94 | Lancaster, Pa. | 13,163 | 11,646 | 11,628 | 18 | 1,517 | 1,606 | 11,539 | | | 18 |
| 95 | Covington, Ky. | 4 | 4 | | 4 | | | | | | 4 |
| 96 | Altoona, Pa. | 5,678 | 1,256 | | 1,256 | 4,422 | 4,422 | | | | 1,256 |
| 97 | Spokane, Wash. | 7,048 | 6,798 | 430 | 6,368 | 250 | 250 | 430 | | | 6,368 |
| 98 | Birmingham, Ala. | 37,307 | 37,307 | 37,069 | 238 | | | 15,783 | | 21,286 | 238 |
| 99 | Pawtucket, R. I. | 51,293 | 22,985 | 22,985 | | 28,308 | 43,382 | 7,911 | | | |
| 100 | South Bend, Ind. | | | | | | | | | | |
| 101 | Binghamton, N. Y. | 5,630 | 5,630 | 5,630 | | | 732 | 4,423 | | 475 | |
| 102 | Augusta, Ga. | | | | | | | | | | |
| 103 | Bayonne, N. J. | 13,234 | 2,480 | 1,930 | 550 | 10,754 | 11,772 | 912 | | | 550 |
| 104 | Mobile, Ala. | | | | | | | | | | |
| 105 | Johnstown, Pa. | 2,702 | 339 | 339 | | 2,363 | 2,702 | | | | |
| 106 | McKeesport, Pa. | 11,615 | 10,240 | 10,240 | | 1,375 | 7,870 | 3,745 | | | |
| 107 | Dubuque, Iowa | 1,629 | 1,629 | 1,629 | | | | | | 1,629 | |
| 108 | Butte, Mont. | 2,663 | 2,663 | | 2,663 | | | | | | 2,663 |
| 109 | Springfield, Ohio | 22,225 | 19,654 | 19,410 | 244 | 2,571 | 18,954 | 3,027 | | | 244 |
| 110 | Wheeling, W. Va. | 2,146 | 2,146 | 2,146 | | | 2,146 | | | | |
| 111 | Sioux City, Iowa | | | | | | | | | | |
| 112 | Bay City, Mich. | 5,604 | 5,604 | 5,062 | 542 | | 690 | 2,401 | | 1,971 | 542 |
| 113 | Allentown, Pa. | 3,278 | 1,523 | 1,523 | | 1,755 | 3,278 | | | | |
| 114 | Davenport, Iowa | 8,911 | 8,911 | 8,911 | | | | 7,847 | 1,064 | | |
| 115 | Montgomery, Ala. | 1,016 | 1,016 | | 1,016 | | | | | | 1,016 |
| 116 | East St. Louis, Ill. | | | | | | | | | | |
| 117 | Little Rock, Ark. | 162 | 162 | 162 | | | 162 | | | | |
| 118 | Quincy, Ill. | 14,120 | 14,120 | 14,120 | | | 77 | 14,043 | | | |
| 119 | York, Pa. | 13,534 | 12,310 | 12,310 | | 1,224 | 2,750 | 10,784 | | | |
| 120 | Springfield, Ill. | 218 | | | | 218 | 218 | | | | |
| 121 | Malden, Mass. | 47,465 | 44,486 | 43,818 | 668 | 2,979 | 36,897 | 1,600 | 8,300 | | 668 |
| 122 | Canton, Ohio | 10,685 | 6,833 | 6,009 | 824 | 3,852 | 5,577 | 4,282 | | | 824 |
| 123 | Passaic, N. J. | 1,283 | 1,283 | 1,283 | | | | 1,283 | | | |
| 124 | Haverhill, Mass. | 39,933 | 29,498 | 28,241 | 1,247 | 10,445 | 25,511 | 5,412 | 7,754 | 9 | 1,247 |
| 125 | Topeka, Kans. | 5,658 | 5,658 | 4,529 | 1,129 | | 1,175 | 3,354 | | | 1,129 |
| 126 | Salem, Mass. | 17,251 | 15,414 | 14,876 | 538 | 1,837 | 10,117 | 1,734 | 4,862 | | 538 |
| 127 | Atlantic City, N. J. | 27,992 | 14,330 | 10,841 | 3,489 | 13,662 | 18,935 | 5,298 | | | 3,489 |
| 128 | Chester, Pa. | 3,750 | 790 | 790 | | 2,960 | 3,750 | | | | |
| 129 | Chelsea, Mass. | 39,380 | 13,239 | 12,235 | 1,004 | 26,141 | 26,477 | 1,629 | 10,270 | | 1,004 |
| 130 | Newton, Mass. | 124,770 | 39,293 | 37,285 | 2,008 | 85,477 | 102,469 | 1,891 | 18,402 | | 2,008 |
| 131 | Superior, Wis. | 2,781 | 2,781 | 2,781 | | | 621 | 2,160 | | | |
| 132 | Elmira, N. Y. | 6,295 | 5,973 | 5,973 | | 322 | 1,398 | 2,725 | 2,172 | | |
| 133 | Knoxville, Tenn. | 1,796 | 1,796 | 1,796 | | | 1,796 | | | | |
| 134 | Newcastle, Pa. | 2,492 | 2,492 | 2,492 | | | | 2,492 | | | |
| 135 | Jacksonville, Fla. | 19 | 19 | 19 | | | | 19 | | | |
| 136 | South Omaha, Nebr. | 3,830 | 3,830 | 3,046 | 784 | | | 3,046 | | | 784 |
| 137 | Rockford, Ill. | 17 | | | | 17 | 17 | | | | |
| 138 | Chattanooga, Tenn. | 1,740 | 1,740 | 1,340 | 391 | | 1,000 | 349 | | | 391 |
| 139 | Joplin, Mo. | 427 | 427 | 399 | 28 | | | 399 | | | 28 |
| 140 | Galveston, Tex. | 62,432 | 53,032 | 52,308 | 724 | 9,400 | 38,042 | 15,973 | 7,693 | | 724 |
| 141 | Fitchburg, Mass. | 22,222 | 8,972 | 8,926 | 46 | 13,250 | 16,317 | | 5,642 | | 46 |
| 142 | Macon, Ga. | 16,093 | 4,829 | 4,829 | | 11,264 | 15,493 | 600 | | | |
| 143 | Auburn, N. Y. | 2,886 | 2,886 | 2,886 | | | 280 | 2,606 | | | |
| 144 | Racine, Wis. | 2,283 | 2,283 | 1,720 | 563 | | | 1,720 | | | 563 |
| 145 | Woonsocket, R. I. | 15,729 | 4,921 | 4,921 | | 10,808 | 11,246 | 646 | 2,979 | 858 | |
| 146 | Joliet, Ill. | | | | | | | | | | |
| 147 | Kalamazoo, Mich. | 1,272 | 1,272 | 941 | 331 | | | 103 | | 838 | 331 |
| 148 | Wichita, Kans. | 473 | 473 | 473 | | | | 473 | | | |
| 149 | Taunton, Mass. | 25,777 | 19,520 | 18,671 | 849 | 6,257 | 23,631 | | 1,297 | | 849 |
| 150 | Sacramento, Cal. | 3,583 | 3,583 | | 3,583 | | | | | | 3,583 |
| 151 | Oshkosh, Wis. | 7,927 | 7,927 | 7,927 | | | 1,500 | 3,303 | | 3,124 | |
| 152 | Pueblo, Colo. | 6,440 | 6,440 | 3,308 | 3,132 | | 40 | 3,268 | | | 3,132 |
| 153 | New Britain, Conn. | 6,103 | 6,103 | 6,103 | | | 3,396 | 958 | 1,749 | | |
| 154 | La Crosse, Wis. | 10,635 | 4,696 | 4,696 | | 5,939 | 6,441 | 4,194 | | | |

¹ Included in Table 12 as investment income. Net or corporate interest receipts are the gross interest receipts from public less the duplications of accrued interest (temporary) included therein.² Accrued interest received on loans issued to the public by the various divisions of the government of the city, and paid at the first interest payment thereafter; together with accrued interest paid by sinking, investment, and public trust funds on other securities purchased for investment, and received at the first interest collection thereafter.³ Receipts by sinking, investment, and public trust funds from divisions of the government of the city, or by such divisions from such funds, as interest on city securities held or purchased by such funds.⁴ Sinking, investment, and public trust funds.⁵ Accrued interest on loans issued by the various divisions of the government of the city.

STATISTICS OF CITIES.

TABLE 14.—DEPARTMENTAL RECEIPTS FROM SPECIAL SERVICE

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

| City number. | CITY. | Total departmental receipts. | CLASSIFIED BY PAYER. | | | | CLASSIFIED BY SOURCE. | | | | |
|--------------|------------------|------------------------------|-----------------------|--------------|-------------------------|--|-----------------------|-------------|-----------|--------------------|-------------|
| | | | Receipts from public. | | | Receipts from departments, offices, industries, and funds (service transfers). | Charges. | Fees. | Rents. | Privilege rentals. | Sales. |
| | | | Total. | Corporate. | Temporary. ¹ | | | | | | |
| | Grand total..... | \$11,350,533 | \$10,731,886 | \$10,703,050 | \$28,836 | \$618,647 | \$6,986,825 | \$2,733,196 | \$334,976 | \$182,040 | \$1,113,496 |
| | Group I..... | 7,216,792 | 6,921,595 | 6,911,639 | 9,956 | 295,197 | 4,253,464 | 2,086,942 | 132,410 | 67,994 | 675,982 |
| | Group II..... | 1,766,335 | 1,608,557 | 1,592,270 | 16,287 | 157,778 | 1,079,236 | 374,202 | 96,862 | 33,751 | 182,284 |
| | Group III..... | 1,295,393 | 1,205,294 | 1,204,088 | 1,206 | 90,099 | 915,074 | 149,452 | 63,927 | 6,823 | 160,117 |
| | Group IV..... | 1,072,013 | 996,440 | 995,053 | 1,387 | 75,573 | 739,051 | 122,600 | 41,777 | 73,472 | 95,113 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|-------------|-------------|-------------|-------|---------|-----------|-----------|----------|----------|-----------|
| 1 | New York, N. Y..... | \$1,207,706 | \$1,205,778 | \$1,205,208 | \$570 | \$1,928 | \$282,287 | \$676,876 | \$14,988 | \$29,197 | \$204,368 |
| 2 | Chicago, Ill..... | 736,229 | 706,729 | 705,299 | 1,430 | 29,500 | 527,907 | 33,042 | 15,487 | 20,096 | 139,697 |
| 3 | Philadelphia, Pa..... | 1,353,139 | 1,349,722 | 1,349,722 | ..... | 3,417 | 793,544 | 528,101 | 1,209 | ..... | 30,285 |
| 4 | St. Louis, Mo..... | 416,922 | 416,313 | 416,313 | ..... | 609 | 147,251 | 247,360 | 12,628 | ..... | 9,683 |
| 5 | Boston, Mass..... | 1,134,178 | 911,496 | 906,618 | 4,868 | 222,692 | 998,943 | 103,979 | 17,999 | 428 | 12,829 |
| 6 | Baltimore, Md..... | 199,371 | 196,221 | 196,164 | 57 | 3,150 | 89,070 | 24,425 | 12,234 | 1,445 | 72,197 |
| 7 | Cleveland, Ohio..... | 445,327 | 436,607 | 435,960 | 2,647 | 8,720 | 230,837 | 12,065 | 20,552 | ..... | 121,843 |
| 8 | Buñalo, N. Y..... | 318,329 | 316,136 | 316,136 | ..... | 2,193 | 301,503 | 12,820 | 1,767 | ..... | 2,239 |
| 9 | San Francisco, Cal..... | 324,805 | 324,165 | 324,165 | ..... | 640 | 154,503 | 151,542 | 8,641 | 1,850 | 8,769 |
| 10 | Pittsburg, Pa..... | 78,923 | 78,923 | 78,895 | 28 | ..... | 60,481 | 3,054 | 8,730 | 1,800 | 4,856 |
| 11 | Cincinnati, Ohio..... | 205,447 | 205,447 | 205,447 | ..... | ..... | 125,538 | 54,918 | 7,289 | 1,058 | 16,646 |
| 12 | Detroit, Mich..... | 198,386 | 198,386 | 198,110 | 276 | ..... | 147,387 | 7,718 | 146 | 6,614 | 36,521 |
| 13 | Milwaukee, Wis..... | 46,877 | 45,825 | 45,825 | ..... | 1,052 | 29,938 | 8,399 | 3,640 | 2,594 | 2,306 |
| 14 | New Orleans, La..... | 199,163 | 199,163 | 199,083 | 80 | ..... | 55,167 | 180,495 | 7,100 | 3,412 | 2,989 |
| 15 | Washington, D. C..... | 351,990 | 330,694 | 330,694 | ..... | 21,296 | 249,108 | 82,120 | ..... | ..... | 10,762 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|------------------------|-----------|-----------|-----------|-------|---------|----------|----------|--------|---------|----------|
| 16 | Newark, N. J..... | \$130,907 | \$125,603 | \$124,881 | \$722 | \$5,304 | \$57,089 | \$62,443 | \$80 | ..... | \$11,295 |
| 17 | Minneapolis, Minn..... | 92,806 | 92,806 | 92,805 | 1 | ..... | 53,945 | 9,086 | 7,793 | \$1,230 | 20,752 |
| 18 | Jersey City, N. J..... | 55,797 | 55,797 | 54,503 | 1,294 | ..... | 37,566 | 17,460 | 72 | ..... | 699 |
| 19 | Louisville, Ky..... | 58,339 | 58,339 | 54,350 | 3,989 | ..... | 24,044 | 12,422 | 18,555 | ..... | 3,518 |
| 20 | Indianapolis, Ind..... | 51,562 | 51,562 | 51,562 | ..... | ..... | 11,677 | 21,757 | 1,968 | 4,751 | 11,409 |
| 21 | Providence, R. I..... | 130,886 | 130,886 | 130,871 | 15 | ..... | 45,455 | 42,173 | 277 | 3,100 | 39,881 |
| 22 | St. Paul, Minn..... | 68,782 | 68,782 | 68,782 | ..... | ..... | 41,682 | 1,264 | 20,794 | 300 | 4,742 |
| 23 | Rochester, N. Y..... | 37,466 | 34,410 | 34,396 | 14 | 3,056 | 12,890 | 10,855 | 596 | 4,440 | 8,684 |
| 24 | Kansas City, Mo..... | 109,118 | 86,236 | 86,236 | ..... | 22,882 | 91,117 | 4,637 | 938 | 600 | 11,826 |
| 25 | Toledo, Ohio..... | 55,875 | 55,052 | 55,052 | ..... | 823 | 36,169 | 7,394 | 3,582 | 1,301 | 7,429 |
| 26 | Denver, Colo..... | 160,001 | 145,419 | 144,529 | 890 | 14,582 | 51,002 | 98,699 | 2,226 | 4,679 | 3,395 |
| 27 | Allcgheny, Pa..... | 31,238 | 29,738 | 29,638 | 100 | 1,500 | 27,059 | 302 | 3,320 | ..... | 557 |
| 28 | Columbus, Ohio..... | 64,920 | 64,912 | 56,816 | 8,096 | 8 | 49,442 | 6,721 | 2,935 | ..... | 5,822 |
| 29 | Worcester, Mass..... | 165,900 | 131,472 | 131,231 | 241 | 34,428 | 129,382 | 6,441 | 2,288 | 30 | 27,761 |
| 30 | Los Angeles, Cal..... | 162,951 | 132,497 | 132,226 | 271 | 30,454 | 119,295 | 4,606 | 25,090 | 9,389 | 4,571 |
| 31 | Memphis, Tenn..... | 36,251 | 36,251 | 36,218 | 33 | ..... | 22,364 | 10,134 | 1,050 | ..... | 2,703 |
| 32 | Omaha, Nebr..... | 28,479 | 28,479 | 28,479 | ..... | ..... | 20,053 | 2,994 | 1,306 | 70 | 4,056 |
| 33 | New Haven, Conn..... | 25,166 | 24,079 | 23,712 | 367 | 1,087 | 4,355 | 19,149 | 527 | ..... | 1,135 |
| 34 | Syracuse, N. Y..... | 20,366 | 20,366 | 20,366 | ..... | ..... | 7,336 | 12,081 | 178 | ..... | 771 |
| 35 | Scranton, Pa..... | 39,554 | 39,554 | 39,554 | ..... | ..... | 37,277 | 1,229 | ..... | 726 | 322 |
| 36 | St. Joseph, Mo..... | 12,741 | 11,549 | 11,549 | ..... | 1,192 | 8,777 | 512 | 775 | 270 | 2,407 |
| 37 | Paterson, N. J..... | 12,620 | 12,620 | 12,620 | ..... | ..... | 2,778 | 8,280 | 496 | ..... | 1,066 |
| 38 | Fall River, Mass..... | 39,507 | 39,507 | 39,507 | ..... | ..... | 28,385 | 7,439 | 1,200 | 4 | 2,479 |
| 39 | Portland, Oreg..... | 97,288 | 97,288 | 97,034 | 254 | ..... | 93,892 | 613 | 918 | ..... | 1,865 |
| 40 | Atlanta, Ga..... | 77,815 | 35,353 | 35,353 | ..... | 42,462 | 66,205 | 5,510 | 100 | 2,861 | 3,139 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|-----------|-----------|-----------|-------|---------|-----------|---------|--------|-------|----------|
| 41 | Seattle, Wash..... | \$135,979 | \$135,979 | \$135,979 | ..... | ..... | \$101,629 | \$6,944 | \$185 | ..... | \$27,221 |
| 42 | Dayton, Ohio..... | 38,795 | 38,795 | 38,708 | \$87 | ..... | 26,137 | 4,235 | 2,089 | ..... | 6,334 |
| 43 | Albany, N. Y..... | 10,539 | 10,539 | 10,539 | ..... | ..... | 5,010 | 1,948 | 520 | ..... | 3,061 |
| 44 | Grand Rapids, Mich..... | 74,312 | 67,881 | 67,733 | 148 | \$6,431 | 65,061 | 6,809 | 28 | \$200 | 2,214 |
| 45 | Cambridge, Mass..... | 60,509 | 56,271 | 56,271 | ..... | 4,238 | 31,851 | 6,466 | 1,974 | ..... | 20,218 |
| 46 | Lowell, Mass..... | 74,980 | 56,540 | 56,540 | ..... | 18,440 | 56,053 | 10,545 | 3,587 | ..... | 4,795 |
| 47 | Hartford, Conn..... | 44,214 | 43,949 | 43,927 | 22 | 265 | 25,654 | 12,813 | 3,642 | 50 | 2,055 |
| 48 | Reading, Pa..... | 6,828 | 6,828 | 6,598 | 230 | ..... | 2,275 | 395 | 275 | ..... | 3,883 |
| 49 | Richmond, Va..... | 17,117 | 17,117 | 17,117 | ..... | ..... | 6,986 | 3,906 | 1,131 | 865 | 4,229 |
| 50 | Nashville, Tenn..... | 19,070 | 19,070 | 19,070 | ..... | ..... | 16,602 | 260 | 230 | 750 | 1,228 |
| 51 | Trenton, N. J..... | 10,103 | 10,103 | 10,103 | ..... | ..... | 1,987 | 5,170 | 200 | ..... | 2,746 |
| 52 | Wilmington, Del..... | 18,690 | 18,690 | 18,639 | 51 | ..... | 14,346 | 1,951 | 1,755 | 30 | 608 |
| 53 | Camden, N. J..... | 11,321 | 11,321 | 11,321 | ..... | ..... | 3,414 | 5,529 | 2,051 | ..... | 327 |
| 54 | Bridgeport, Conn..... | 13,085 | 13,085 | 13,085 | ..... | ..... | 2,135 | 4,801 | 5,768 | ..... | 441 |
| 55 | Lynn, Mass..... | 73,023 | 72,318 | 72,318 | ..... | 705 | 57,136 | 5,359 | 697 | ..... | 9,831 |
| 56 | Troy, N. Y..... | 4,188 | 4,188 | 4,188 | ..... | ..... | 2,409 | 1,332 | ..... | ..... | 447 |
| 57 | Des Moines, Iowa..... | 19,425 | 19,425 | 19,406 | 19 | ..... | 10,186 | 3,637 | 643 | 665 | 4,294 |
| 58 | New Bedford, Mass..... | 63,711 | 57,411 | 57,411 | ..... | 6,300 | 59,988 | 1,582 | 171 | ..... | 1,970 |
| 59 | Springfield, Mass..... | 76,279 | 65,321 | 65,321 | ..... | 10,958 | 46,027 | 9,098 | 10,823 | ..... | 10,331 |
| 60 | Oakland, Cal..... | 6,678 | 6,678 | 6,569 | 109 | ..... | 5,769 | 682 | 155 | ..... | 72 |

¹ Receipts in error subsequently corrected by refund payments.

GENERAL TABLES.

229

INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS¹: 1905.

and the number assigned to each, see page 94.]

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS. | | | | | | | | | | | | | | | City number. |
|---|----------------------------------|--------------------------|-------------------------------|--------------|--|-----------|------------|--------------------------------------|--------------------|------------------|---------------------------|----------|-------------|--|--------------|
| I.—General government. | | | | | | | | II.—Protection of life and property. | | | | | | | |
| Total. | Council and legislative offices. | Chief executive offices. | Finance offices and accounts. | Law offices. | Other general offices, and city buildings. | Courts. | All other. | Total. | Police department. | Fire department. | Department of inspection. | Pounds. | All other. | | |
| \$1,689,848 | \$80,711 | \$4,060 | \$120,636 | \$64,115 | \$390,260 | \$790,718 | \$239,348 | \$2,180,291 | \$203,134 | \$137,916 | \$992,813 | \$34,053 | \$1,212,375 | | |
| 1,240,845 | 34,086 | 1,288 | 27,646 | 56,432 | 306,739 | 664,128 | 159,526 | 1,766,696 | 103,318 | 63,427 | 440,189 | 14,940 | 1,144,822 | | |
| 262,157 | 21,103 | 399 | 83,717 | 2,682 | 15,175 | 89,420 | 49,661 | 221,377 | 34,594 | 39,081 | 87,086 | 3,272 | 57,344 | | |
| 103,888 | 16,269 | 2,122 | 2,922 | 3,763 | 39,593 | 26,169 | 13,050 | 118,142 | 34,035 | 21,998 | 42,435 | 10,181 | 9,493 | | |
| 73,958 | 9,253 | 251 | 6,351 | 1,238 | 28,753 | 11,001 | 17,111 | 74,076 | 31,187 | 13,410 | 23,103 | 5,660 | 716 | | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | |
|-----------|----------|-------|----------|----------|----------|----------|---------|-----------|---------|----------|----------|---------|-----------|----|
| \$101,941 | \$14,519 | | \$24,501 | \$25,535 | | \$27,818 | \$9,568 | \$649,580 | \$7,125 | \$10,579 | \$60,504 | | \$571,372 | 1 |
| 49,864 | 2,899 | | 688 | 54 | \$31,223 | | 15,000 | 214,952 | 11,952 | 17,259 | 178,519 | \$7,222 | | 2 |
| 269,351 | | \$58 | | 28,578 | 6,987 | 208,345 | 25,383 | 354,112 | 4,358 | 3,634 | 21,764 | 1,328 | 323,028 | 3 |
| 202,073 | | | | 3 | 15,168 | 142,014 | 44,888 | 99,808 | 517 | 2,005 | 33,169 | | 64,117 | 4 |
| 262,468 | 7,333 | | 47 | 108 | 185,755 | 45,789 | 23,436 | 48,479 | 8,133 | 7,344 | 5,216 | | 27,786 | 5 |
| 17,986 | | | 178 | 662 | 13,302 | 1,024 | 2,820 | 14,784 | | 2,398 | 12,157 | 229 | | 6 |
| 26,052 | | | 1,778 | | 15,558 | 8,716 | | 14,093 | 2,079 | 3,624 | 8,390 | | | 7 |
| 10,813 | 335 | | | 523 | 403 | 9,367 | 185 | 12,113 | 887 | 1,114 | 10,072 | 40 | | 8 |
| 131,177 | 5,767 | 1,230 | 389 | 14 | 2,422 | 92,238 | 29,117 | 127,207 | 3,161 | 3,298 | 52,313 | 3,514 | 64,921 | 9 |
| 4,384 | 800 | | 292 | | 3,292 | | | 9,932 | 6,256 | 1,855 | 1,584 | 218 | 19 | 10 |
| 11,599 | 6 | | 46 | 123 | 942 | 10,482 | | 21,112 | 1,062 | 4,609 | 15,376 | | 35 | 11 |
| 1,446 | 1,046 | | | 400 | | | | 23,003 | 7,301 | 3,559 | 10,994 | 1,149 | | 12 |
| 5,560 | 1,381 | | | 140 | 3,480 | | 559 | 902 | | 841 | | 61 | | 13 |
| 67,608 | | | 19 | | 5,303 | 62,286 | | 96,421 | 16,906 | 1,183 | 19,292 | 355 | 58,685 | 14 |
| 87,523 | | | | | 22,904 | 56,049 | 8,570 | 80,198 | 33,551 | 125 | 10,839 | 824 | 34,859 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | |
|----------|---------|-----|----------|---------|-------|----------|---------|----------|--------|---------|----------|-------|--------|----|
| \$41,774 | \$5,012 | | \$11,603 | | \$23 | \$20,779 | \$4,357 | \$26,168 | \$175 | \$3,281 | \$22,712 | | | 16 |
| 12,704 | 2,993 | | | | 3,665 | 6,036 | | 1,402 | | 1,137 | 25 | \$115 | \$125 | 17 |
| 45,951 | 1,560 | 389 | | | 8 | 17,321 | 26,673 | 138 | | | 138 | | | 18 |
| 5,565 | | | 5,565 | | | | | 851 | 294 | 541 | | 16 | | 19 |
| 14,386 | | | 13,128 | | 779 | | 479 | 2,695 | 866 | 321 | 1,508 | | | 20 |
| 9,142 | 97 | | 305 | | 10 | 8,297 | 433 | 26,579 | 12,685 | 2,976 | 1,982 | 5 | 8,931 | 21 |
| 1,639 | 1,607 | | | | 32 | | | 1,956 | 414 | 1,417 | | 119 | 6 | 22 |
| 8,370 | 140 | | 2,503 | \$1,932 | 126 | 2,717 | 952 | 6,209 | 2,611 | 3,598 | | | | 23 |
| 839 | 116 | | 187 | 11 | 371 | | 154 | 12,220 | | 202 | 12,018 | | | 24 |
| 4,694 | | | | | | 4,694 | | 3,928 | 1,699 | 2,229 | | | | 25 |
| 69,321 | 3 | | 48,047 | 43 | 1,220 | 16,796 | 3,212 | 55,281 | 1,199 | 301 | 21,330 | 648 | 31,803 | 26 |
| 3,491 | 400 | | | | | | 3,091 | 13 | | | | 13 | | 27 |
| 896 | 25 | | 9 | | 862 | | | 7,662 | 206 | 1,742 | 5,643 | 71 | | 28 |
| 8,473 | 1,876 | | 846 | 11 | 5,639 | 9 | 92 | 11,022 | 6,910 | 2,585 | 1,527 | | | 29 |
| 1,805 | 759 | | 11 | 20 | 944 | 68 | 3 | 22,177 | 427 | 1,687 | 3,904 | | 16,159 | 30 |
| 2,431 | | | | | | | 2,431 | 2,902 | 113 | 190 | 1,786 | 813 | | 31 |
| 779 | 47 | | 29 | 602 | 101 | | | 13,813 | 719 | 943 | 12,148 | 3 | | 32 |
| 11,068 | 6,002 | | | | 412 | 3,563 | 1,091 | 32 | | 32 | | | | 33 |
| 10,812 | | | 33 | | 40 | 4,226 | 6,513 | 2,708 | 2,602 | | 106 | | | 34 |
| | | | | | | | | 335 | 85 | 175 | | 75 | | 35 |
| 219 | 12 | | 34 | 6 | 167 | | | 2,069 | | 36 | 2,033 | | | 36 |
| 6,412 | | | 1,450 | | | 4,882 | 80 | 1,169 | 579 | 364 | 226 | | | 37 |
| 307 | 295 | | | | 12 | | | 2,677 | 1,954 | 403 | | | 320 | 38 |
| 796 | | | | | 796 | | | 15,866 | 86 | 14,386 | | 1,394 | | 39 |
| 283 | 159 | | | 24 | | | 100 | 1,505 | 970 | 535 | | | | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | |
|---------|-------|-------|-------|-------|-------|---------|---------|---------|-------|-------|---------|------|-------|----|
| \$1,802 | | \$613 | | \$777 | \$412 | | | \$8,122 | | \$407 | \$7,715 | | | 41 |
| 2,029 | | | | 37 | 2,029 | | | 3,441 | \$524 | 1,393 | 1,524 | | | 42 |
| 1,383 | \$10 | 135 | | 108 | 132 | | \$1,069 | 2,957 | 1,492 | 1,422 | | \$43 | | 43 |
| 5,229 | 143 | | | 500 | 109 | \$4,243 | 626 | 7,213 | 2,303 | 2,414 | 1,934 | 562 | | 44 |
| 4,601 | 1,301 | | | | 1,360 | | 1,440 | 2,110 | 1,081 | 137 | 781 | | \$111 | 45 |
| 7,049 | 909 | | | 8 | 3,940 | | 2,192 | 3,199 | 2,577 | 308 | 314 | | | 46 |
| 4,507 | 574 | | | | 2,504 | 1,006 | 423 | 2,968 | 2,821 | 147 | | | | 47 |
| | | | | | | | | 219 | 1 | | 218 | | | 48 |
| 1,317 | | | | | 1,153 | | | 1,926 | 333 | 1,341 | 50 | 202 | | 49 |
| 242 | 12 | | \$116 | | 230 | | | 2,729 | 38 | | 1,734 | 629 | 328 | 50 |
| 3,119 | 75 | 110 | 362 | | | 2,572 | | 1,265 | | 337 | 241 | | 687 | 51 |
| 89 | | | | | 89 | | | 550 | 278 | | | 272 | | 52 |
| 7,184 | | 214 | | | 2,488 | 4,482 | | 3 | | 3 | | | | 53 |
| 2,562 | 2,358 | | | 204 | | | | 56 | | 56 | | | | 54 |
| 5,724 | 4,121 | | 8 | | 361 | | 1,234 | 3,521 | 2,493 | 738 | 168 | | 122 | 55 |
| 368 | | | | | 30 | | | 1,782 | 1,409 | 373 | | | | 56 |
| 1,756 | 8 | | | | 60 | 1,688 | | 1,724 | 42 | | 1,607 | | 75 | 57 |
| 483 | 298 | | | | 185 | | | 1,402 | 730 | 330 | 342 | | | 58 |
| 8,049 | 1,606 | | 168 | | 5,646 | | 629 | 3,199 | 930 | 421 | 48 | | 1,800 | 59 |
| 763 | 81 | | | | | | | 105 | 24 | | | 7 | 74 | 60 |

STATISTICS OF CITIES.

TABLE 14.—DEPARTMENTAL RECEIPTS FROM SPECIAL SERVICE

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Total departmental receipts. | CLASSIFIED BY PAYER. | | | | CLASSIFIED BY SOURCE. | | | | |
|--------------|----------------------|------------------------------|-----------------------|------------|-------------------------|--|-----------------------|-------|---------|--------------------|--------|
| | | | Receipts from public. | | | Receipts from departments, offices, industries, and funds (service transfers). | Charges. | Fees. | Rents. | Privilege rentals. | Sales. |
| | | | Total. | Corporate. | Temporary. ¹ | | | | | | |
| 61 | Lawrence, Mass. | \$28,481 | \$24,598 | \$24,598 | | \$3,883 | \$25,201 | \$219 | \$1,757 | \$771 | \$533 |
| 62 | Somerville, Mass. | 55,657 | 36,624 | 36,624 | | 19,033 | 39,253 | 615 | 1,098 | | 14,691 |
| 63 | Kansas City, Kans. | 18,009 | 18,009 | 18,009 | | | 16,675 | 923 | | 125 | 286 |
| 64 | Savannah, Ga. | 42,444 | 42,444 | 42,444 | | | 41,462 | | 151 | | 831 |
| 65 | Hoboken, N. J. | 7,667 | 7,667 | 7,667 | | | 1,377 | 5,262 | 600 | | 428 |
| 66 | Peoria, Ill. | 17,447 | 16,647 | 16,647 | | 800 | 9,334 | 419 | 6,280 | | 1,414 |
| 67 | Duluth, Minn. | 30,142 | 27,074 | 27,074 | | 3,068 | 13,026 | 9,540 | 1,206 | | 6,370 |
| 68 | Utica, N. Y. | 12,041 | 12,041 | 12,041 | | | 8,690 | 1,705 | | | 1,646 |
| 69 | Manchester, N. H. | 8,328 | 7,579 | 7,579 | | 749 | 4,261 | 2,212 | 178 | | 1,677 |
| 70 | Evansville, Ind. | 4,211 | 4,211 | 4,211 | | | 467 | 2,661 | 477 | | 606 |
| 71 | Yonkers, N. Y. | 9,662 | 9,251 | 9,251 | | 411 | 6,292 | 1,869 | 280 | | 1,221 |
| 72 | San Antonio, Tex. | 15,530 | 15,530 | 15,479 | \$51 | | 13,924 | 846 | | 72 | 688 |
| 73 | Elizabeth, N. J. | 11,559 | 11,559 | 11,541 | 18 | | 5,297 | 5,795 | 30 | | 437 |
| 74 | Waterbury, Conn. | 4,279 | 4,279 | 4,279 | | | 1,881 | 588 | 862 | | 948 |
| 75 | Salt Lake City, Utah | 32,589 | 23,640 | 23,640 | | 8,949 | 20,784 | 2,324 | 3,488 | | 5,993 |
| 76 | Erie, Pa. | 7,446 | 7,446 | 7,446 | | | 5,209 | 572 | 260 | | 1,405 |
| 77 | Wilkesbarre, Pa. | 16,685 | 16,685 | 16,685 | | | 15,087 | 797 | 650 | 28 | 113 |
| 78 | Schenectady, N. Y. | 8,199 | 8,199 | 8,169 | 30 | | 4,091 | 3,910 | 100 | | 98 |
| 79 | Norfolk, Va. | 13,387 | 13,375 | 13,375 | | 12 | 8,067 | 2,610 | | 2,517 | 193 |
| 80 | Houston, Tex. | 44,001 | 44,001 | 43,961 | 40 | | 37,283 | 4,945 | 114 | 235 | 1,424 |
| 81 | Charleston, S. C. | 18,475 | 17,156 | 17,156 | | 1,319 | 14,722 | | 3,367 | | 386 |
| 82 | Harrisburg, Pa. | 8,091 | 8,091 | 8,091 | | | 7,097 | 397 | | | 597 |
| 83 | Portland, Me. | 39,618 | 35,080 | 35,008 | 72 | 4,538 | 27,083 | 1,320 | 3,717 | | 7,498 |
| 84 | Dallas, Tex. | 13,751 | 13,751 | 13,422 | 329 | | 10,353 | 2,175 | 840 | | 383 |
| 85 | Tacoma, Wash. | 37,400 | 37,400 | 37,400 | | | 31,517 | 965 | 1,942 | | 2,976 |
| 86 | Terre Haute, Ind. | 6,893 | 6,893 | 6,893 | | | 2,918 | 3,194 | | 515 | 266 |
| 87 | Youngstown, Ohio | 4,555 | 4,555 | 4,555 | | | 3,058 | 127 | 666 | | 704 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|-----|----------------------|---------|---------|---------|------|--------|---------|---------|---------|----------|---------|
| 88 | Fort Wayne, Ind. | \$8,373 | \$8,373 | \$8,373 | | | \$1,550 | \$5,745 | | | \$1,078 |
| 89 | Holyoke, Mass. | 17,901 | 17,145 | 17,145 | | \$756 | 13,758 | 600 | \$1,455 | | 2,088 |
| 90 | Akron, Ohio | 23,952 | 23,952 | 23,952 | | | 19,950 | 1,346 | 146 | | 2,510 |
| 91 | Brockton, Mass. | 90,062 | 82,943 | 82,943 | | 7,119 | 30,765 | 347 | 437 | \$40,796 | 17,717 |
| 92 | Saginaw, Mich. | 20,135 | 19,338 | 19,338 | | 797 | 13,873 | 5,387 | | 16 | 859 |
| 93 | Lincoln, Nebr. | 6,399 | 6,399 | 6,399 | | | 3,249 | 1,840 | 110 | | 1,200 |
| 94 | Lancaster, Pa. | 3,539 | 3,539 | 3,491 | \$48 | | 1,714 | 948 | 660 | | 217 |
| 95 | Covington, Ky. | 4,683 | 4,683 | 4,683 | | | 1,651 | 1,612 | 1,189 | | 231 |
| 96 | Altoona, Pa. | 6,377 | 6,377 | 6,377 | | | 3,494 | 1,978 | 412 | | 493 |
| 97 | Spokane, Wash. | 20,128 | 20,128 | 20,116 | 12 | | 11,007 | 2,205 | 145 | | 6,771 |
| 98 | Birmingham, Ala. | 50,376 | 40,376 | 40,376 | | 10,000 | 24,250 | 20,889 | 2,417 | 240 | 2,580 |
| 99 | Pawtucket, R. I. | 19,950 | 19,950 | 19,950 | | | 12,787 | 5,676 | | | 1,487 |
| 100 | South Bend, Ind. | 4,439 | 4,439 | 4,432 | 7 | | 1,759 | 1,550 | | 15 | 1,115 |
| 101 | Binghamton, N. Y. | 10,934 | 10,934 | 10,934 | | | 9,831 | 40 | 78 | 500 | 485 |
| 102 | Augusta, Ga. | 30,661 | 20,123 | 19,900 | 223 | 10,538 | 29,617 | | | | 1,044 |
| 103 | Bayonne, N. J. | 6,946 | 6,946 | 6,342 | 604 | | 6,050 | 693 | | | 203 |
| 104 | Mobile, Ala. | 23,001 | 20,308 | 20,308 | | 2,693 | 22,660 | | | | 341 |
| 105 | Johnstown, Pa. | 12,196 | 12,196 | 12,196 | | | 9,671 | 2,127 | 2 | | 396 |
| 106 | McKeesport, Pa. | 5,206 | 5,206 | 5,206 | | | 2,558 | 2,280 | 214 | | 154 |
| 107 | Dubuque, Iowa | 1,808 | 1,808 | 1,808 | | | 1,321 | 39 | 314 | | 107 |
| 108 | Butte, Mont. | 7,900 | 7,900 | 7,900 | | | 5,928 | | 194 | | 1,778 |
| 109 | Springfield, Ohio | 11,458 | 11,458 | 11,458 | | | 7,658 | 639 | 2,444 | 50 | 667 |
| 110 | Wheeling, W. Va. | 2,557 | 2,557 | 2,557 | | | 2,101 | 399 | | | 57 |
| 111 | Sioux City, Iowa | 10,839 | 10,839 | 10,839 | | | 7,916 | 282 | 1,185 | | 1,456 |
| 112 | Bay City, Mich. | 13,654 | 13,654 | 13,637 | 17 | | 10,580 | 1,275 | | 63 | 1,736 |
| 113 | Allentown, Pa. | 1,025 | 1,025 | 1,001 | 24 | | 300 | 320 | 147 | | 258 |
| 114 | Davenport, Iowa | 22,064 | 22,064 | 22,064 | | | 12,251 | 1,471 | 1,052 | 150 | 7,140 |
| 115 | Montgomery, Ala. | 19,590 | 7,455 | 7,455 | | 12,135 | 18,474 | 662 | | | 454 |
| 116 | East St. Louis, Ill. | 6,216 | 6,216 | 6,216 | | | 1,835 | 1,983 | 1,557 | | 841 |
| 117 | Little Rock, Ark. | 12,375 | 7,422 | 7,422 | | 4,953 | 9,241 | 3,081 | | 25 | 28 |
| 118 | Quincy, Ill. | 2,905 | 2,905 | 2,905 | | | 213 | 455 | 175 | | 2,062 |
| 119 | York, Pa. | 2,682 | 2,682 | 2,682 | | | 1,464 | 454 | 629 | | 135 |
| 120 | Springfield, Ill. | 6,994 | 6,994 | 6,994 | | | 2,517 | 3,021 | 480 | | 976 |
| 121 | Malden, Mass. | 28,552 | 25,187 | 25,123 | 64 | 3,365 | 17,284 | 607 | 168 | 7,876 | 2,617 |
| 122 | Canton, Ohio | 3,202 | 3,202 | 3,202 | | | 1,847 | 879 | 315 | | 161 |
| 123 | Passaic, N. J. | 3,911 | 3,911 | 3,911 | | | 750 | 2,568 | | | 593 |
| 124 | Haverhill, Mass. | 35,315 | 31,564 | 31,564 | | 3,751 | 29,688 | 925 | 2,152 | | 2,550 |
| 125 | Topeka, Kans. | 9,544 | 9,494 | 9,494 | 50 | | 3,531 | 3,087 | 1,636 | | 1,290 |
| 126 | Salem, Mass. | 31,859 | 31,859 | 31,859 | | | 27,233 | 665 | 2,110 | | 1,851 |
| 127 | Atlantic City, N. J. | 7,158 | 7,158 | 7,158 | | | 1,715 | 4,212 | 52 | | 1,179 |
| 128 | Chester, Pa. | 4,135 | 4,135 | 4,135 | | | 1,600 | 2,421 | | 29 | 85 |
| 129 | Chelsea, Mass. | 32,311 | 25,094 | 25,077 | 17 | 7,217 | 30,682 | 1,211 | 366 | | 52 |
| 130 | Newton, Mass. | 164,010 | 164,010 | 163,925 | 85 | | 160,260 | 2,199 | 1,000 | | 551 |
| 131 | Superior, Wis. | 2,419 | 2,319 | 2,319 | | 100 | 774 | 180 | 998 | | 467 |
| 132 | Elmira, N. Y. | 7,429 | 7,429 | 7,429 | 103 | | 1,173 | 2,154 | 224 | 650 | 3,228 |

¹ Receipts in error subsequently corrected by refund payments.

INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS¹: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS. | | | | | | | | | | | | | | | City number. |
|---|----------------------------------|--------------------------|-------------------------------|--------------|--|---------|------------|--------------------------------------|--------------------|------------------|---------------------------|---------|------------|----|--------------|
| I.—General government. | | | | | | | | II.—Protection of life and property. | | | | | | | |
| Total. | Council and legislative offices. | Chief executive offices. | Finance offices and accounts. | Law offices. | Other general offices, and city buildings. | Courts. | All other. | Total. | Police department. | Fire department. | Department of inspection. | Pounds. | All other. | | |
| \$5,012 | \$856 | | | \$44 | \$4,112 | | | \$300 | | \$300 | | | | 61 | |
| 1,804 | 1,116 | | | | 1 | \$600 | \$87 | 1,270 | \$487 | 300 | \$430 | | \$53 | 62 | |
| 66 | 26 | | | 40 | | | | 29 | | 29 | | | | 63 | |
| 172 | | | | | 172 | | | 2,121 | 610 | 201 | 1,285 | \$25 | | 64 | |
| 4,874 | | \$850 | \$92 | | | 3,932 | | | | | | | | 65 | |
| 1,019 | | | | | 1,019 | | | 5,437 | 129 | 57 | 5,251 | | | 66 | |
| 4,081 | 1,469 | | 433 | 1,844 | | | 335 | 9,386 | 280 | 2,559 | 5,297 | 138 | 1,112 | 67 | |
| 5 | | | | | 5 | | | 6,626 | 6,496 | 130 | | | | 68 | |
| 609 | 426 | | | | 183 | | | 20 | | 20 | | | | 69 | |
| | | | | | | | | 369 | | 32 | 325 | 12 | | 70 | |
| 357 | | | 126 | | 55 | 176 | | 1,206 | 357 | 284 | 562 | 3 | | 71 | |
| 883 | | | | | 883 | | | 7,284 | | 483 | 4,167 | 471 | 2,163 | 72 | |
| 4,675 | | 152 | 1,617 | | | 2,906 | | 414 | 80 | 334 | | | | 73 | |
| 695 | | | | | 695 | | | 18 | 18 | | | | | 74 | |
| 5,840 | 84 | | | | 3,517 | 2,239 | | 4,982 | 195 | 2,089 | 2,247 | 451 | | 75 | |
| | | | | | | | | 2,225 | 40 | 1,540 | 645 | | | 76 | |
| 3 | | | | 3 | | | | 743 | | 701 | | 42 | | 77 | |
| 1,344 | 30 | | | | 20 | 1,294 | | 2,059 | 2,041 | 18 | | | | 78 | |
| 6 | | | | | 6 | | | 1,926 | 171 | 59 | 1,696 | | | 79 | |
| 5,655 | | | | 16 | 1,314 | | 4,325 | 10,970 | 3,797 | 170 | 3,700 | 3,303 | | 80 | |
| 40 | | | | | 40 | | | 217 | 81 | | | 136 | | 81 | |
| 60 | 50 | | | | 10 | | | | | | | | | 82 | |
| 4,640 | | | | | 4,640 | | | 4,056 | 586 | 348 | 154 | | 2,968 | 83 | |
| | | | | | | | | 3,625 | 888 | 311 | | 2,426 | | 84 | |
| 1,850 | | | | 182 | 1,850 | | | 2,219 | 229 | 1,160 | | 830 | | 85 | |
| 1,100 | | | | | 426 | | 690 | 206 | 220 | | | | | 86 | |
| 842 | 716 | | | | 115 | 11 | | 1,723 | 268 | 826 | | 629 | | 87 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | |
|-------|-------|------|-------|-----|---------|-------|-------|--------|--------|-------|-------|-------|------|-----|
| \$818 | | | \$818 | | \$1,633 | | | \$828 | | \$3 | \$825 | | | 88 |
| 1,875 | \$242 | | | | 108 | | | 1,060 | \$756 | 304 | | | | 89 |
| 112 | 4 | | | | 1,098 | | | 49 | | 49 | | | | 90 |
| 2,224 | 339 | | 81 | | 27 | \$21 | \$706 | 1,338 | 725 | 605 | 8 | | | 91 |
| 2,781 | 21 | | | \$2 | | | 2,710 | 4,355 | 4,218 | 137 | | | | 92 |
| 189 | | | | | 189 | | | 452 | 100 | 344 | | \$8 | | 93 |
| 1,189 | 529 | | | | 660 | | | 39 | | 39 | | | | 94 |
| 32 | | | | 30 | 2 | | | 350 | | 35 | 315 | | | 95 |
| | | | | | | | | 180 | | 180 | | | | 96 |
| 2,400 | | | | 340 | | | 2,060 | 2,596 | 1,345 | 1,047 | | 204 | | 97 |
| 6,410 | | | 3,803 | | 2,607 | | | 5,523 | 786 | 54 | 2,121 | 2,562 | | 98 |
| 5,562 | 2,399 | | | | | 3,008 | 155 | 718 | 706 | 12 | | | | 99 |
| 288 | 22 | | 266 | | | | | 598 | 334 | 21 | 243 | | | 100 |
| 14 | | \$14 | | | | | | 256 | | 256 | | | | 101 |
| | | | | | | | | 5,500 | 935 | 573 | 3,973 | | \$19 | 102 |
| 5,075 | 34 | | 638 | | 2 | 668 | 3,733 | 157 | | 157 | | | | 103 |
| 67 | | | | 12 | 55 | | | 5,587 | 2,594 | 21 | 1,720 | 717 | 535 | 104 |
| | | | | | | | | 550 | 504 | 46 | | | | 105 |
| 15 | | 15 | | | | | | 153 | | 94 | | 59 | | 106 |
| 6 | | 6 | | | | | | 1,008 | 120 | 878 | | 10 | | 107 |
| | | | | | 135 | | | 253 | | | 2 | 251 | | 108 |
| 135 | | | | | 2,446 | | 290 | 250 | 60 | 190 | | | | 109 |
| 2,736 | | | | | | | | | | | | | | 110 |
| 2 | 2 | | | | | | | 625 | | 54 | 354 | 87 | 130 | 111 |
| 220 | 50 | | 170 | | | | | 529 | | 329 | | | | 112 |
| | | | | | | | | | | | | | | |
| 6 | | | | 6 | | | | 194 | 148 | 46 | | | | 113 |
| 56 | 56 | | | | | | | 2,634 | | 193 | 2,441 | | | 114 |
| 322 | 41 | | | 3 | 278 | | | 12,634 | 12,309 | 22 | | 303 | | 115 |
| 478 | | | | | 478 | | | 695 | 43 | 26 | 582 | 44 | | 116 |
| 578 | | | | | | 578 | | 925 | 75 | 215 | | 635 | | 117 |
| | | | | | 180 | | | 43 | 6 | 37 | | | | 118 |
| 150 | | | | | | | | | | | | | | 119 |
| 150 | 150 | | | | 480 | | | 1,728 | 60 | 176 | 1,492 | | | 120 |
| 1,484 | 1,004 | | 64 | | | | | 630 | 115 | 365 | 150 | | | 121 |
| 374 | 310 | | | | 275 | | | 57 | | 57 | | | | 122 |
| 275 | | | | | | 1,230 | | 69 | 52 | 17 | | | | 123 |
| 1,230 | | | | | 2,056 | | 5 | 845 | 299 | 430 | 116 | | | 124 |
| 2,737 | 676 | | | | 1,550 | | | 398 | | 75 | 323 | | | 125 |
| 1,582 | 32 | | | | | | | 571 | 434 | 80 | 87 | | | 126 |
| 728 | 578 | 150 | | | 2 | 3,620 | | 786 | | 731 | | 55 | | 127 |
| 3,655 | | | 33 | | | | | | | | | | | |
| | | | | | 150 | | 1,883 | 848 | | 3 | 848 | | 18 | 128 |
| 2,302 | 269 | | | | 21 | 1,000 | 2,569 | 21 | | | | | | 129 |
| 4,065 | 475 | | | | 998 | | | 2,088 | 379 | 20 | 2,289 | | | 130 |
| 998 | | | | | | | | 700 | 10 | 690 | | | | 131 |
| 769 | | | | | | 769 | | 247 | 77 | 170 | | | | 132 |

STATISTICS OF CITIES.

TABLE 14.—DEPARTMENTAL RECEIPTS

M SPECIAL SERVICE

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Total departmental receipts. | CLASSIFIED BY PAYER. | | | | CLASSIFIED BY SOURCE. | | | | |
|--------------|------------------------|------------------------------|-----------------------|------------|-------------------------|--|-----------------------|---------|--------|--------------------|--------|
| | | | Receipts from public. | | | Receipts from departments, offices, industries, and funds (service transfers). | Charges. | Fees. | Rents. | Privilege rentals. | Sales. |
| | | | Total. | Corporate. | Temporary. ¹ | | | | | | |
| 133 | Knoxville, Tenn..... | \$15,488 | \$15,488 | \$15,488 | ..... | ..... | \$12,117 | \$2,313 | \$504 | ..... | \$554 |
| 134 | Newcastle, Pa..... | 7,064 | 7,064 | 7,064 | ..... | ..... | 3,496 | 1,314 | 2,145 | ..... | 109 |
| 135 | Jacksonville, Fla..... | 14,973 | 7,751 | 7,751 | ..... | \$7,222 | 14,057 | ..... | ..... | ..... | 916 |
| 136 | South Omaha, Nebr..... | 2,319 | 2,319 | 2,319 | ..... | ..... | 1,597 | 222 | ..... | ..... | 500 |
| 137 | Rockford, Ill..... | 14,841 | 14,524 | 14,524 | ..... | 317 | 8,050 | 3,475 | 944 | ..... | 2,372 |
| 138 | Chattanooga, Tenn..... | 19,945 | 19,945 | 19,945 | ..... | ..... | 16,510 | 3,268 | ..... | ..... | 167 |
| 139 | Joplin, Mo..... | 6,779 | 6,779 | 6,778 | \$1 | ..... | 6,135 | 202 | ..... | ..... | 442 |
| 140 | Galveston, Tex..... | 49,354 | 49,354 | 49,347 | 7 | ..... | 33,118 | 36 | ..... | \$14,848 | 1,352 |
| 141 | Fitchburg, Mass..... | 22,668 | 21,706 | 21,706 | ..... | 962 | 18,358 | 1,356 | 2,005 | ..... | 949 |
| 142 | Macon, Ga..... | 3,217 | 3,217 | 3,092 | 125 | ..... | 166 | ..... | 666 | 2,210 | 175 |
| 143 | Auburn, N. Y..... | 7,460 | 7,460 | 7,460 | ..... | ..... | 4,625 | 2,206 | 131 | ..... | 498 |
| 144 | Racine, Wis..... | 3,909 | 3,909 | 3,909 | ..... | ..... | 674 | 2,153 | 52 | 162 | 868 |
| 145 | Woonsocket, R. I..... | 12,406 | 12,359 | 12,359 | ..... | 47 | 2,041 | 3,194 | 6,558 | ..... | 613 |
| 146 | Joliet, Ill..... | 3,596 | 2,796 | 2,796 | ..... | 800 | 531 | 1,878 | 800 | ..... | 387 |
| 147 | Kalamazoo, Mich..... | 11,871 | 11,871 | 11,871 | ..... | ..... | 7,712 | 2,932 | 10 | ..... | 1,217 |
| 148 | Wichita, Kans..... | 659 | 659 | 659 | ..... | ..... | 87 | 453 | ..... | ..... | 119 |
| 149 | Taunton, Mass..... | 25,633 | 25,296 | 25,296 | ..... | 337 | 9,462 | 3,194 | 61 | 5,215 | 7,701 |
| 150 | Sacramento, Cal..... | 5,836 | 5,617 | 5,617 | ..... | 219 | 3,449 | ..... | 791 | ..... | 1,596 |
| 151 | Oshkosh, Wis..... | 3,176 | 3,176 | 3,176 | ..... | ..... | 2,758 | 395 | 5 | ..... | 18 |
| 152 | Pueblo, Colo..... | 4,732 | 3,232 | 3,232 | ..... | 1,500 | 816 | 1,387 | 2,056 | ..... | 473 |
| 153 | New Britain, Conn..... | 15,359 | 14,614 | 14,614 | ..... | 745 | 12,616 | 1,632 | 559 | ..... | 552 |
| 154 | La Crosse, Wis..... | 3,558 | 3,558 | 3,558 | ..... | ..... | 2,146 | 538 | ..... | 627 | 247 |

¹ Receipts in error subsequently corrected by refund payments.

GENERAL TABLES.

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INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS¹: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS. | | | | | | | | | | | | | | City number. |
|---|----------------------------------|--------------------------|-------------------------------|--------------|--|---------|------------|--------------------------------------|--------------------|------------------|---------------------------|---------|------------|--------------|
| I.—General government. | | | | | | | | II.—Protection of life and property. | | | | | | |
| Total. | Council and legislative offices. | Chief executive offices. | Finance offices and accounts. | Law offices. | Other general offices, and city buildings. | Courts. | All other. | Total. | Police department. | Fire department. | Department of inspection. | Pounds. | All other. | |
| \$324 | | | | | \$324 | | | \$327 | | \$238 | | \$89 | | 133 |
| 2,055 | | | | | 2,055 | | | 2 | | 2 | | | | 134 |
| 53 | | | | | 53 | | | 3,920 | \$1,297 | 2 | \$2,623 | | | 135 |
| 829 | | | | \$829 | | | | 250 | | 250 | | | | 136 |
| | | | | | | | | 672 | 52 | 2 | 618 | | | 137 |
| | | | | | | | | 379 | 42 | 337 | | | | 138 |
| 48 | \$48 | | | | 69 | | | 261 | | 261 | | | | 139 |
| 69 | | | | | 2,308 | | | 505 | | | | 505 | | 140 |
| 3,320 | 460 | | \$352 | | 320 | | \$200 | 2,051 | 996 | 851 | 204 | | | 141 |
| 320 | | | | | | | | 175 | | 175 | | | | 142 |
| 1,389 | 101 | | | | 1,288 | | | 97 | 52 | 45 | | | | 143 |
| 288 | 147 | | | | 2 | | 139 | 23 | | 23 | | | | 144 |
| 8,011 | 942 | | 126 | | 6,391 | \$552 | | 186 | 88 | 98 | | | | 145 |
| 17 | 17 | | | | | | | 124 | | 110 | | | \$14 | 146 |
| 2,093 | | | | | 10 | | 2,083 | 500 | 198 | 28 | 274 | | | 147 |
| | | | | | | | | 68 | 68 | | | | | 148 |
| 338 | 305 | | | | 33 | | | 516 | 157 | 120 | 239 | | | 149 |
| 16 | | | | 16 | | | | 20 | | 20 | | | | 150 |
| 136 | | | | | 3 | 133 | | 770 | 770 | | | | | 151 |
| 497 | | | | | 497 | | | 3,052 | | 1,665 | 1,256 | 131 | | 152 |
| | | | | | | | | 252 | 231 | 21 | | | | 153 |
| 66 | | \$66 | | | | | | 259 | 46 | 213 | | | | 154 |

STATISTICS OF CITIES.

TABLE 14.—DEPARTMENTAL RECEIPTS FROM SPECIAL SERVICE

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

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|-----------------|------------------|---|-------------------------|-----------------------------------|---------------------|---------------------|---------------|---------------------------------|-------------|-----------------|--------------------------------|--|-------------|
| | | III.—Health conservation and sanitation. | | | | | IV.—Highways. | | | | | | |
| | | Total. | Health conservation. | Sanitation. | | | Total. | General admin- istration. | Streets. | Side- walks. | Bridges other than toll. | Snow removal and street sprink- ling. | All other. |
| | | | | Sewers and sewage disposal. | Street cleaning. | Refuse disposal. | | | | | | | |
| | Grand total..... | \$1,111,765 | \$230,263 | \$392,072 | \$126,724 | \$362,706 | \$3,005,169 | \$132,609 | \$1,003,658 | \$163,392 | \$237,829 | \$73,021 | \$1,394,660 |
| | Group I..... | 652,844 | 135,230 | 153,288 | 91,439 | 272,887 | 1,751,982 | 28,349 | 376,878 | 94,882 | 153,717 | 43,376 | 1,054,780 |
| | Group II..... | 114,169 | 15,237 | 49,385 | 27,898 | 21,649 | 441,312 | 40,142 | 247,557 | 18,512 | 59,539 | 17,582 | 57,980 |
| | Group III..... | 153,095 | 46,450 | 54,784 | 5,638 | 46,223 | 465,440 | 58,658 | 237,729 | 35,381 | 19,729 | 6,589 | 107,354 |
| | Group IV..... | 191,657 | 33,346 | 134,615 | 1,749 | 21,947 | 346,435 | 5,460 | 141,494 | 14,617 | 4,844 | 5,474 | 174,546 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|-----------|----------|----------|----------|----------|----------|--------|----------|---------|---------|----------|-----------|
| 1 | New York, N. Y..... | \$146,223 | \$46,739 | \$14,334 | \$23,746 | \$61,404 | \$29,708 | | \$29,271 | | \$437 | | |
| 2 | Chicago, Ill..... | 76,240 | 12,592 | 7,662 | 54,966 | 1,020 | 205,102 | | 74,312 | \$9,127 | 121,663 | | |
| 3 | Philadelphia, Pa..... | 138,985 | 24,462 | 100 | | 114,423 | 355,255 | | 155 | | 25,342 | \$30,000 | \$299,758 |
| 4 | St. Louis, Mo..... | 17,521 | 2,267 | 15,254 | | | 63,286 | \$480 | 61,306 | | | | 1,500 |
| 5 | Boston, Mass..... | 96,892 | 7,262 | 75,275 | 899 | 13,486 | 247,075 | 27,744 | | | 4,747 | 81 | 214,503 |
| 6 | Baltimore, Md..... | 17,678 | 16,270 | | 1,408 | | 99,109 | 125 | 68,774 | | | | 30,210 |
| 7 | Cleveland, Ohio..... | 94,457 | 432 | 11,781 | | 82,244 | 171,119 | | 5,556 | 12,649 | 989 | | 151,925 |
| 8 | Buffalo, N. Y..... | 9,745 | 38 | 121 | 9,586 | | 274,095 | | 57,910 | 43,290 | | 3 | 172,892 |
| 9 | San Francisco, Cal..... | 779 | 779 | | | | 19,790 | | 19,790 | | | | |
| 10 | Pittsburg, Pa..... | 752 | 752 | | | | 709 | | 709 | | | | |
| 11 | Cincinnati, Ohio..... | 22,137 | 13,306 | 7,967 | 864 | | 31,209 | | 22,475 | | 25 | | 8,709 |
| 12 | Detroit, Mich..... | 8,993 | 442 | 8,551 | | | 90,105 | | 26,472 | 8,859 | | | 54,774 |
| 13 | Milwaukee, Wis..... | 2,056 | 330 | 1,416 | | 310 | 23,010 | | 9,204 | | 514 | 13,292 | |
| 14 | New Orleans, La..... | 13,154 | 9,237 | 3,917 | | | 1,315 | | 650 | | | | 665 |
| 15 | Washington, D. C..... | 7,232 | 322 | 6,910 | | | 141,095 | | 294 | 20,957 | | | 119,844 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|------------------------|---------|---------|---------|----------|---------|----------|----------|----------|---------|--------|---------|----------|
| 16 | Newark, N. J..... | \$6,431 | \$6,431 | | | | \$40,328 | \$10,605 | \$11,504 | \$2,121 | \$26 | \$4,781 | \$11,291 |
| 17 | Minneapolis, Minn..... | 17,495 | | \$1,933 | \$13,134 | \$2,428 | 10,342 | | 984 | | | 8,255 | 1,103 |
| 18 | Jersey City, N. J..... | 429 | 429 | | | | 6,401 | | 5,501 | | | 900 | |
| 19 | Louisville, Ky..... | 17,643 | 185 | 17,049 | 254 | 155 | 130 | | 130 | | | | |
| 20 | Indianapolis, Ind..... | 1,226 | | | | 1,226 | 4,525 | 4,525 | | | | | |
| 21 | Providence, R. I..... | 5,773 | | 5,773 | | | 34,175 | 12 | 27,138 | | 231 | | 6,794 |
| 22 | St. Paul, Minn..... | 14,468 | 472 | | 12,380 | 1,616 | 2,212 | | 1,705 | | 165 | 342 | |
| 23 | Rochester, N. Y..... | 4,796 | 186 | 2,558 | | 2,052 | 4,981 | | 1,023 | 709 | 230 | 2,805 | 214 |
| 24 | Kansas City, Mo..... | 250 | 99 | | | 151 | 51,214 | | 51,214 | | | | |
| 25 | Toledo, Ohio..... | 2,054 | 67 | 521 | 114 | 1,352 | 27,551 | 353 | 13,282 | 13,766 | 150 | | |
| 26 | Denver, Colo..... | 714 | 694 | 20 | | | 18,854 | 4,100 | 14,632 | | | 90 | 32 |
| 27 | Allegheny, Pa..... | 211 | 211 | | | | 2,118 | | | | | | 2,118 |
| 28 | Columbus, Ohio..... | 4,254 | | 3,827 | 427 | | 19,011 | 202 | 9,522 | | | | 9,287 |
| 29 | Worcester, Mass..... | 23,118 | 3,832 | 6,747 | | 12,539 | 29,572 | 17,036 | 10,473 | | | 153 | 1,610 |
| 30 | Los Angeles, Cal..... | 8,341 | 171 | 7,570 | 600 | | 65,871 | 427 | 36,607 | | 20,881 | | 7,956 |
| 31 | Memphis, Tenn..... | 1,381 | 986 | 340 | 55 | | 10,168 | | 9,770 | | | | 398 |
| 32 | Omaha, Nebr..... | 1,069 | 74 | 679 | 316 | | 4,927 | | 209 | | | | 4,718 |
| 33 | New Haven, Conn..... | | | | | | 1,984 | | 1,861 | | | 26 | 97 |
| 34 | Syracuse, N. Y..... | 10 | | | 10 | | 1,799 | | 473 | 1,326 | | | |
| 35 | Scranton, Pa..... | | | | | | 1,367 | | 1,217 | 150 | | | |
| 36 | St. Joseph, Mo..... | | | | | | 6,668 | | 2,018 | | | | 4,650 |
| 37 | Paterson, N. J..... | 629 | 6 | 623 | | | 913 | | 913 | | | | |
| 38 | Fall River, Mass..... | 488 | 485 | 3 | | | 3,270 | 2,882 | | | 101 | 230 | 57 |
| 39 | Portland, Oreg..... | 384 | 180 | | 74 | 130 | 79,232 | | 41,037 | 440 | 37,755 | | |
| 40 | Atlanta, Ga..... | 3,005 | 729 | 1,742 | 534 | | 13,699 | | 6,344 | | | | 7,355 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|--------|--------|-------|---------|--------|----------|---------|----------|---------|-------|-------|-------|
| 41 | Seattle, Wash..... | \$84 | | | | \$84 | \$88,927 | | \$88,927 | | | | |
| 42 | Dayton, Ohio..... | 5,229 | | \$38 | \$5,139 | 52 | 18,510 | | 18,510 | | | | |
| 43 | Albany, N. Y..... | 49 | \$49 | | | | 726 | | 689 | | | | \$37 |
| 44 | Grand Rapids, Mich..... | 18,602 | 18,594 | 8 | | | 33,854 | | 30,250 | \$2,196 | \$168 | | 1,240 |
| 45 | Cambridge, Mass..... | 13,638 | 2,182 | 129 | | 11,327 | 5,306 | | | 375 | 458 | \$338 | 4,135 |
| 46 | Lowell, Mass..... | 8,427 | 4,364 | 4,063 | | | 12,924 | \$9,024 | 2,492 | | | 1,384 | 24 |
| 47 | Hartford, Conn..... | 210 | 210 | | | | 21,030 | | 3,092 | | 8,564 | | 9,374 |
| 48 | Reading, Pa..... | 84 | 57 | 26 | | 1 | 2,244 | 140 | 75 | | | | 2,029 |
| 49 | Richmond, Va..... | 6,720 | 435 | 6,022 | 263 | | 2,149 | 323 | 398 | | | | 1,428 |
| 50 | Nashville, Tenn..... | 242 | 131 | | 111 | | 7,778 | | 4,979 | 2,719 | | 40 | 40 |
| 51 | Trenton, N. J..... | 188 | 100 | 88 | | | 1,774 | 1,166 | | | | | 608 |
| 52 | Wilmington, Del..... | 3,657 | 164 | 3,241 | | 252 | 10,067 | 1,654 | 786 | 2,067 | | | 5,560 |
| 53 | Camden, N. J..... | 1,895 | 1,895 | | | | 858 | 449 | 161 | | | | |
| 54 | Bridgeport, Conn..... | | | | | | 515 | | 515 | 245 | | | |
| 55 | Lynn, Mass..... | 13,446 | 6,113 | 2,063 | | 5,270 | 7,535 | 1,578 | 217 | | | 40 | 5,700 |

¹ Receipts in error subsequently corrected by refund payments.

GENERAL TABLES.

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INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS¹: 1905—Continued.

and the number assigned to each, see page 94.]

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | | | City number. |
|---|------------------------------|--------------------------|---------------------------------|---------------------------------------|-----------------|---------------------------------|---|----------------|-----------|-----------------|---------------------------------------|------------------|---------------------------------|--|---|----------------------|--------------|
| V.—Charities and corrections. | | | | | | | | VI.—Education. | | | | VII.—Recreation. | | | | VIII.—Miscellaneous. | |
| Total. | General admin- istration. | Poor in institutions. | Out- door poor relief. | Miscel- laneous chari- ties. | Hos- pitals. | Insane in insti- tutions. | Prisons and re- forma- tories. | Total. | Schools. | Libra- ries. | Art galleries and mu- seums. | Total. | Parks, gar- dens, etc. | Baths, bath- ing beach- es, etc. | Cele- bra- tions and en- tertain- ments. | | |
| \$1,936,333 | \$4,517 | \$301,816 | \$156,936 | \$429,354 | \$273,141 | \$334,731 | \$435,838 | \$913,100 | \$690,804 | \$187,313 | \$34,983 | \$494,002 | \$433,949 | \$59,055 | \$998 |  |  | $20,025 |
| 1,096,571 | 3,811 | 157,657 | 60,142 | 203,371 | 108,304 | 300,722 | 262,564 | 360,092 | 254,102 | 71,287 | 34,703 | 327,405 | 287,026 | 40,016 | 363 | 11,357 | |
| 378,313 | 576 | 64,740 | 40,122 | 30,541 | 83,371 | 26,420 | 133,119 | 230,059 | 158,800 | 71,259 | 280 | 115,070 | 103,457 | 11,011 | 602 | 3,878 | |
| 229,819 | 130 | 46,386 | 37,425 | 120,845 | 13,753 | 4,797 | 6,037 | 181,993 | 155,111 | 26,602 | 280 | 40,592 | 33,191 | 7,401 | 33 | 2,424 | |
| 231,630 | | 33,033 | 19,247 | 74,597 | 67,713 | 2,792 | 34,118 | 140,956 | 122,791 | 18,165 | | 10,935 | 10,275 | 627 | | 2,366 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | | |
|-----------|---------|----------|----------|----------|--------|-----------|----------|--------|----------|----------|----------|----------|---------|-------|----------|----|
| \$185,066 | \$3,009 | \$36,747 | | \$33,326 | \$989 | \$110,995 | \$12,621 | \$840 | \$11,781 | | \$72,242 | \$66,847 | \$5,032 | \$363 | \$10,325 | 1 |
| 6,495 | | | | 3,743 | | 2,752 | 63,463 | 54,942 | 8,521 | | 120,113 | 118,944 | 1,169 | | | 2 |
| 189,688 | 2 | 20,646 | | 1,241 | 869 | \$160,269 | 41,469 | 3,079 | 3,687 | \$34,703 | 4,279 | 4,279 | | | | 3 |
| 20,181 | | 8,520 | | 7 | 588 | 8,992 | 12,307 | 6,393 | 5,914 | | 1,746 | 1,746 | | | | 4 |
| 420,870 | | 5,102 | \$56,396 | 138,744 | 99,203 | 117,449 | 36,851 | 31,275 | 5,576 | | 21,543 | 10,512 | 11,031 | | | 5 |
| 27,052 | | 1,118 | | | | 12,298 | 7,275 | 7,275 | | | 15,487 | 6,603 | 8,884 | | | 6 |
| 67,759 | | 35,542 | | 140 | | 32,077 | 63,838 | 58,900 | 4,938 | | 8,009 | 2,536 | 5,473 | | | 7 |
| 1,655 | | | 1,655 | | | | 8,840 | 3,165 | 5,675 | | 1,068 | 1,068 | | | | 8 |
| 2,858 | | 110 | | | | 170 | 12,455 | 9,791 | 2,664 | | 29,628 | 29,628 | | | 911 | 9 |
| 48,494 | 800 | 47,661 | 33 | | | | 12,052 | 3,768 | 8,284 | | 2,600 | 2,600 | | | | 10 |
| 57,197 | | 739 | | 20,475 | 6,655 | 29,328 | 53,160 | 53,160 | | | 9,033 | 5,334 | 3,699 | | | 11 |
| 37,083 | | 449 | | | | 36,634 | 14,283 | 11,860 | 2,423 | | 23,352 | 19,039 | 4,313 | | 121 | 12 |
| 1,949 | | 1,472 | | | | 477 | 10,318 | 7,878 | 2,440 | | 5,031 | 5,030 | 1 | | | 13 |
| 30,224 | | | 1,609 | 5,695 | | 1,544 | 5,856 | 869 | 4,987 | | 12,860 | 12,860 | | | | 14 |
| | | | | | | 21,376 | 5,304 | 907 | 4,397 | | 414 | | 414 | | | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|---------|--|---------|--------|---------|--------|---------|---------|---------|---------|--|---------|---------|---------|---------|-----|----|
| \$4,009 | | \$1,108 | | \$1,259 | | \$1,642 | \$7,058 | \$2,400 | \$4,658 | | \$5,139 | \$3,819 | \$1,020 | \$300 | | 16 |
| 3,587 | | | \$53 | 2,087 | | 1,447 | 15,257 | 11,008 | 4,159 | | 32,019 | 30,691 | 1,328 | | | 17 |
| 1,481 | | | | 1,481 | | | 1,397 | 96 | 1,301 | | | | | | | 18 |
| 6,765 | | 1,448 | 5 | 3,247 | | 2,065 | 25,864 | 7,336 | 18,528 | | 1,521 | 1,271 | 250 | | | 19 |
| 3,282 | | | | 3,282 | | | 20,276 | 19,101 | 1,175 | | 5,172 | 5,172 | | | | 20 |
| 29,817 | | 29,669 | | \$148 | | | 15,224 | 15,224 | | | 10,176 | 10,176 | | | | 21 |
| 9,132 | | 1,018 | | | 8,105 | 9 | 22,580 | 124 | 22,456 | | 16,795 | 9,870 | 6,925 | | | 22 |
| 444 | | | 444 | | | | 3,909 | 3,909 | | | 5,701 | 5,701 | | \$3,056 | | 23 |
| 23,698 | | | | | 986 | 22,712 | 7,348 | 5,155 | 2,193 | | 13,177 | 12,832 | 345 | | 372 | 24 |
| 7,020 | | | | | 149 | 6,871 | 8,973 | 7,252 | 1,721 | | 1,655 | 1,655 | | | | 25 |
| 4,640 | | 1,248 | | 2,745 | | 647 | 5,636 | 3,155 | 2,481 | | 5,463 | 5,463 | | | 92 | 26 |
| 18,876 | | 18,876 | | | | | 6,529 | 2,979 | 3,550 | | | | | | | 27 |
| 23,943 | | | | 23,943 | | | 8,741 | 8,741 | | | 413 | 136 | | 277 | | 28 |
| 87,245 | | 18,065 | 3,720 | 21,648 | 43,812 | | 4,786 | 3,674 | 1,112 | | 1,684 | 1,684 | | | | 29 |
| 30,292 | | | | 514 | | 29,778 | 32,182 | 30,602 | 1,580 | | 2,283 | 2,283 | | | | 30 |
| 9,269 | | | | 9,269 | | | 8,731 | 8,214 | 517 | | 1,369 | 1,369 | | | | 31 |
| 1,207 | | 402 | | | | \$805 | 7,491 | 6,435 | 1,056 | | 400 | 400 | | | | 32 |
| 2,583 | | 1,056 | | 463 | 1,064 | | 9,274 | 8,104 | 1,170 | | 1,558 | 1,147 | 411 | | 43 | 33 |
| 35,962 | | 10,067 | 280 | | | 25,615 | 1,722 | 1,256 | 466 | | 732 | 732 | | | | 34 |
| | | | | | | | 1,164 | 1,164 | | | 726 | 726 | | | | 35 |
| 85 | | 15 | | | 70 | | 3,235 | 2,198 | 1,037 | | 550 | 550 | | | | 36 |
| 25,156 | | 659 | 16,729 | 7,768 | | | 3,114 | 2,450 | 664 | | 298 | 298 | | | | 37 |
| 49,820 | | | | | 5,815 | 44,005 | 7,584 | 7,181 | 403 | | 25 | | | 25 | | 38 |
| | | | | | | | 684 | 684 | | | 11 | 11 | | | 315 | 39 |
| | | | | | | | 1,300 | 268 | 1,032 | | 8,203 | 8,203 | | | | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|---------|--|---------|-------|----------|-------|---------|----------|----------|---------|-------|-------|-------|---------|--|--|----|
| \$4,339 | | \$38 | | | | \$4,301 | \$36,509 | \$35,061 | \$1,448 | | \$535 | \$535 | | | | 41 |
| 2,417 | | 2,417 | | | | | 5,247 | 4,674 | 573 | | 3,567 | 1,538 | \$2,029 | | | 42 |
| 21,992 | | \$5,932 | 1,399 | \$14,556 | \$106 | | 1,857 | 1,857 | | | 760 | 760 | | | | 43 |
| 31,504 | | 9,181 | 4,875 | 17,448 | | \$187 | 6,237 | 5,244 | 713 | \$280 | 5,021 | 3,349 | 1,672 | | | 44 |
| 1,732 | | 908 | 56 | | 581 | | 7,841 | 7,115 | 726 | | | | | | | 45 |
| 85 | | 85 | | | | | 10,530 | 10,222 | 308 | | 1,347 | 1,347 | | | | 46 |
| 6,427 | | | | | | | 12,051 | 12,051 | 110 | | 1,716 | 1,716 | | | | 47 |
| | | | | | | | 4,116 | 4,006 | | | 165 | 165 | | | | 48 |
| | | | | | | | 3,855 | 3,855 | 607 | | 1,065 | 1,065 | | | | 49 |
| | | | | | | | 867 | 260 | | | 785 | 785 | | | | 50 |
| | | | | | | | 3,757 | 2,532 | 1,225 | | | | | | | 51 |
| | | | | | | | 2,480 | 2,480 | | | 1,847 | 1,439 | 408 | | | 52 |
| | | | | | | | 1,381 | 730 | 651 | | | | | | | 53 |
| 1,581 | | 1,581 | | | | | 8,001 | 2,239 | 5,762 | | 370 | 370 | | | | 54 |
| 39,022 | | 1,394 | 4,385 | 33,843 | | | 2,878 | 2,233 | 645 | | 297 | 297 | | | | 55 |

STATISTICS OF CITIES.

TABLE 14.—DEPARTMENTAL RECEIPTS FROM SPECIAL SERVICE

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|-----------------|----------------------|---|-------------------------|--|---------------------|---------------------|---------------|---------------------------------|----------|-----------------|--------------------------------|--|------------|
| | | III.—Health conservation and sanitation. | | | | | IV.—Highways. | | | | | | |
| | | Total. | Health conservation. | Sanitation. | | | Total. | General admin- istration. | Streets. | Side- walks. | Bridges other than toll. | Snow removal and street sprink- ling. | All other. |
| | | | | Sewers and sew- age dis- posal. | Street cleaning. | Refuse disposal. | | | | | | | |
| 56 | Troy, N. Y. | \$3 | | | | \$3 | | | | | | | |
| 57 | Des Moines, Iowa | 1,083 | \$159 | \$919 | | \$5 | \$5,322 | \$6 | \$1,211 | \$432 | | | \$3,673 |
| 58 | New Bedford, Mass | 12,346 | 5 | 12,341 | | | 22,695 | 217 | 22,478 | | | | |
| 59 | Springfield, Mass. | 6,663 | 763 | 4,262 | | 1,638 | 16,835 | | 1,496 | | | \$2,223 | 12,116 |
| 60 | Oakland, Cal. | | | | | | 608 | | 608 | | | | |
| 61 | Lawrence, Mass. | 3,201 | 1,513 | 771 | | 917 | 2,806 | | 1,075 | 673 | \$1,058 | | |
| 62 | Somerville, Mass. | 5,911 | 665 | 391 | | 4,855 | 20,704 | 43 | 18,545 | 1,413 | | 110 | 593 |
| 63 | Kansas City, Kans. | 1,039 | 39 | 1,000 | | | 15,624 | | 7,326 | | | | 8,298 |
| 64 | Savannah, Ga. | 9,636 | | 6,511 | | 3,125 | 29,976 | | 151 | 9,709 | | | 20,116 |
| 65 | Hoboken, N. J. | 360 | 135 | 225 | | | 627 | | 627 | | | | |
| 66 | Peoria, Ill. | 143 | 143 | | | | 1,544 | | 1,544 | | | | |
| 67 | Duluth, Minn. | 1,985 | 1,985 | | | | 11,566 | 8,798 | | | | | 2,768 |
| 68 | Utica, N. Y. | 81 | 81 | | | | 47 | | | | 47 | | |
| 69 | Manchester, N. H. | | | | | | 4,151 | | 1,412 | | | | 2,739 |
| 70 | Evansville, Ind. | 46 | | | | 46 | 84 | | 64 | 20 | | | |
| 71 | Yonkers, N. Y. | 62 | 62 | | | | 4,283 | | 2,929 | | | 1,354 | |
| 72 | San Antonio, Tex. | 3,612 | 3,612 | | | | 2,159 | | 1,059 | | | 1,100 | |
| 73 | Elizabeth, N. J. | 1,085 | 1,085 | | | | 4,985 | 382 | 1,424 | 3,076 | | | 103 |
| 74 | Waterbury, Conn. | | | | | | 258 | | 258 | | | | |
| 75 | Salt Lake City, Utah | 1,260 | 249 | 1,011 | | | 15,828 | 280 | 5,602 | 9,946 | | | |
| 76 | Erie, Pa. | 2,506 | 69 | 2,437 | | | 1,791 | 750 | 130 | 811 | | | 100 |
| 77 | Wilkesbarre, Pa. | 21 | 10 | 11 | | | 15,071 | | 146 | 146 | 2,648 | | 12,277 |
| 78 | Schenectady, N. Y. | | | | | | 2,079 | | 2,029 | | | | 50 |
| 79 | Norfolk, Va. | 1,791 | 958 | 772 | 61 | | 9,284 | 4,522 | 1,986 | 612 | | | 2,164 |
| 80 | Houston, Tex. | 20,030 | 36 | 1,343 | | 18,651 | 5,822 | | 3,396 | | 2,086 | | 340 |
| 81 | Charleston, S. C. | | | | | | 10,101 | | 3,558 | 907 | | | 5,636 |
| 82 | Harrisburg, Pa. | 6,953 | 254 | 6,699 | | | 35 | | 4 | 31 | | | |
| 83 | Portland, Me. | 157 | 141 | 16 | | | 9,252 | | 5,252 | | 4,000 | | |
| 84 | Dallas, Tex. | 222 | | 173 | 49 | | 6,177 | | 1,936 | | | | 4,241 |
| 85 | Tacoma, Wash. | 50 | 50 | | | | 30,416 | 29,326 | 390 | | 700 | | |
| 86 | Terre Haute, Ind. | 224 | | 224 | | | 1,447 | | | | | | 1,447 |
| 87 | Youngstown, Ohio | 154 | 142 | | 12 | | 666 | | 148 | | | | 518 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|----------------------|---------|-------|---------|-------|--------|--------|---------|--------|-------|-------|---------|--------|
| 88 | Fort Wayne, Ind. | | | | | | \$521 | | | | | | \$521 |
| 89 | Holyoke, Mass. | \$1,084 | \$50 | \$1,033 | | \$1 | 802 | | \$505 | \$297 | | | 17,214 |
| 90 | Akron, Ohio | | | | | | 19,603 | | 2,389 | | | | 3,208 |
| 91 | Brockton, Mass. | 61,665 | 102 | 50,479 | | 11,084 | 12,785 | \$1,385 | 3,240 | 563 | | \$4,389 | 3,642 |
| 92 | Saginaw, Mich. | 1,903 | | 1,903 | | | 5,136 | 391 | 1,094 | 9 | | | |
| 93 | Lincoln, Nebr. | 625 | 75 | 550 | | | 2,457 | | 176 | | | | 2,281 |
| 94 | Lancaster, Pa. | 1,025 | | 1,000 | | 25 | 266 | | 82 | 184 | | | |
| 95 | Covington, Ky. | 310 | | 30 | | 280 | 626 | | 109 | | | | 517 |
| 96 | Altoona, Pa. | 275 | 27 | 248 | | | 3,466 | 132 | 3,000 | 25 | | | 309 |
| 97 | Spokane, Wash. | 570 | 113 | | | 457 | 8,616 | | 6,019 | 2,597 | | | |
| 98 | Birmingham, Ala. | 6,692 | 4,010 | 1,733 | \$186 | 763 | 6,111 | 50 | 4,452 | | | | 1,609 |
| 99 | Pawtucket, R. I. | 43 | | 43 | | | 11,826 | | 11,826 | | | | |
| 100 | South Bend, Ind. | | | | | | 1,180 | | 930 | | | | 250 |
| 101 | Binghamton, N. Y. | 40 | | 40 | | | 1,184 | | | 1,184 | | | |
| 102 | Augusta, Ga. | 1,670 | 1,239 | | 141 | 290 | 110 | | 110 | | | | |
| 103 | Bayonne, N. J. | 582 | | 582 | | | 786 | | | | | | |
| 104 | Mobile, Ala. | 4,823 | 2,993 | 1,830 | | | 8,423 | | 8,186 | | | | 237 |
| 105 | Johnstown, Pa. | 7,125 | 515 | 6,610 | | | 2,550 | | 1,983 | | \$567 | | |
| 106 | McKeesport, Pa. | 2,292 | 46 | | | | 277 | 52 | 225 | | | | |
| 107 | Dubuque, Iowa | 30 | 30 | | 226 | 2,020 | 276 | | 184 | 2 | | 90 | |
| 108 | Butte, Mont. | 3,000 | | 3,000 | | | 2,543 | | 1,314 | | | | 1,229 |
| 109 | Springfield, Ohio | 27 | 15 | | 9 | | 800 | | | 404 | 396 | | |
| 110 | Wheeling, W. Va. | 273 | 273 | | | | 1,726 | | | | | | 1,726 |
| 111 | Sioux City, Iowa | 72 | | 72 | | | 8,116 | | 279 | 1,450 | | 5 | 6,382 |
| 112 | Bay City, Mich. | | | | | | 9,918 | | 551 | 7 | | | 9,360 |
| 113 | Allentown, Pa. | | | | | | 300 | | | | | | 300 |
| 114 | Davenport, Iowa | 3,533 | 166 | 3,364 | 3 | | 6,286 | | 4,765 | 118 | 45 | 77 | 1,281 |
| 115 | Montgomery, Ala. | 4,818 | 4,697 | 121 | | | 774 | | | | | | 774 |
| 116 | East St. Louis, Ill. | 972 | 959 | 13 | | | 692 | | 692 | | | | |
| 117 | Little Rock, Ark. | 2,456 | 1,607 | 849 | | | 1,870 | | 986 | | | | 884 |
| 118 | Quincy, Ill. | 65 | | 65 | | | | | | | | | |
| 119 | York, Pa. | 346 | 346 | | | | 1,224 | | 791 | 433 | | | |
| 120 | Springfield, Ill. | 85 | | 85 | | | 582 | | 582 | | | | |
| 121 | Malden, Mass. | 11,284 | | 7,991 | | 3,293 | 3,546 | | 3,546 | | | | |
| 122 | Canton, Ohio | 1,725 | | 1,725 | | | | | | | | | |

1 Receipts in error subsequently corrected by refund payments.

GENERAL TABLES.

237

INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS¹: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | | | |
|---|------------------------------|--------------------------|---------------------------------|---------------------------------------|-----------------|---------------------------------|---|----------------|----------|-----------------|---------------------------------------|------------------|---------------------------------|--|---|----------------------|--------------|
| V.—Charities and corrections. | | | | | | | | VI.—Education. | | | | VII.—Recreation. | | | | VIII.—Miscellaneous. | City number. |
| Total. | General admin- istration. | Poor in institutions. | Out- door poor relief. | Miscel- laneous chari- ties. | Hos- pitals. | Insane in insti- tutions. | Prisons and re- forma- tories. | Total. | Schools. | Libra- ries. | Art galleries and mu- seums. | Total. | Parks, gar- dens, etc. | Baths, bath- ing beach- es, etc. | Cele- bra- tions and en- tertain- ments. | | |
| \$1,000 | \$9 | | | \$789 | \$202 | | | \$1,035 | \$1,035 | | | | | | | | |
| 24,922 | | \$5,421 | \$3,786 | 15,715 | | | | 6,721 | 5,800 | \$921 | | \$2,819 | \$1,788 | \$1,031 | | | |
| 22,817 | 567 | 5,171 | | 14,135 | 357 | \$2,587 | | 1,491 | 987 | 504 | | 372 | | 372 | | | |
| | | | | | | | | 9,690 | 9,690 | | | 10,026 | 9,986 | 40 | | | |
| | | | | | | | | 2,751 | 1,915 | 836 | | 27 | 27 | | | \$2,424 | |
| 16,651 | | 1,309 | 8,201 | 7,141 | | | | 511 | 276 | 235 | | | | | | | |
| 24,224 | | 3,912 | 4,348 | 15,964 | | | | 1,206 | 460 | 746 | | 538 | 538 | | | | |
| | | | | | | | | 1,126 | 1,126 | | | 125 | 125 | | | | |
| | | | | | | | | 539 | | 539 | | | | | | | |
| | | | | | | | | 1,806 | 902 | 904 | | | | | | | |
| 1,657 | | | | | | | \$1,657 | 7,456 | 5,728 | 1,728 | | 191 | 191 | | | | |
| 1,498 | | 67 | 95 | 1,007 | 329 | | | 1,682 | 1,425 | 257 | | 1,442 | 1,442 | | | | |
| 1,312 | | 1,227 | | | 85 | | | 3,784 | 3,206 | 578 | | | | | | | |
| | | | | | | | | 2,236 | 2,050 | 186 | | | | | | | |
| | | | | | | | | 3,248 | 3,248 | | | 464 | 464 | | | | |
| 247 | | | | 247 | | | | 1,658 | 1,244 | 414 | | 1,849 | | 1,849 | | | |
| 125 | | | | | 125 | | | 1,382 | 950 | 432 | | 85 | 85 | | | | |
| 1,706 | | 1,249 | 457 | | | | | 400 | 400 | | | | | | | | |
| | | | | | | | | 1,602 | 782 | 820 | | | | | | | |
| | | | | | | | | 4,226 | 3,469 | 757 | | 453 | 453 | | | | |
| | | | | | | | | 924 | 924 | | | | | | | | |
| | | | | | | | | 847 | 847 | | | | | | | | |
| 372 | | 73 | | | 299 | | | 2,717 | 2,717 | | | 8 | 8 | | | | |
| | | | | | | | | | | | | | | | | | |
| 4,989 | | 264 | | | 4,725 | | | 1,289 | 430 | 859 | | 235 | 235 | | | | |
| | | | | | | | | 55 | 55 | | | 3,073 | 3,073 | | | | |
| 18,539 | | 8,612 | 7,350 | | 475 | 2,023 | 79 | 864 | 864 | | | 179 | 179 | | | | |
| | | | | | | | | 2,375 | 1,320 | 1,055 | | 599 | 599 | | | | |
| 61 | | | 18 | | 43 | | | 3,666 | 2,247 | 1,419 | | | | | | | |
| | | | | | | | | 2,782 | 2,281 | 501 | | 83 | 83 | | | | |
| | | | | | | | | 3,165 | 3,022 | 143 | | 531 | 531 | | | | |
| | | | | | | | | 1,152 | 1,152 | | | 18 | 18 | | | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | | | | |
|----------|--|-------|---------|---------|--------|---------|----------|---------|---------|-------|--|------|------|--|--|--|--|-----|
| \$11,614 | | \$705 | \$6,626 | \$3,248 | | \$1,035 | | \$6,176 | \$5,989 | \$187 | | \$30 | \$30 | | | | | 88 |
| | | | | | | | | 545 | 545 | | | 921 | 921 | | | | | 89 |
| 8,841 | | 8,418 | 401 | 22 | | | | 4,188 | 4,003 | 185 | | | | | | | | 90 |
| 231 | | 231 | | | | | | 1,019 | 645 | 374 | | 50 | 50 | | | | | 91 |
| | | | | | | | | 5,207 | 5,060 | 147 | | 522 | 522 | | | | | 92 |
| | | | | | | | | 2,566 | 1,650 | 916 | | 110 | 110 | | | | | 93 |
| | | | | | | | | 982 | 982 | | | 38 | 38 | | | | | 94 |
| 266 | | | | | \$266 | | | 3,099 | 1,668 | 1,431 | | | | | | | | 95 |
| | | | | | | | | 2,456 | 2,456 | | | | | | | | | 96 |
| | | | | | | | | 5,861 | 5,410 | 451 | | 85 | 85 | | | | | 97 |
| 10,110 | | | | | | | \$10,110 | 15,530 | 15,530 | | | | | | | | | 98 |
| 1,241 | | 1,236 | 5 | | | | | 560 | 339 | 221 | | | | | | | | 99 |
| | | | | | | | | 2,358 | 2,358 | | | 15 | 15 | | | | | 100 |
| 5,417 | | | | | 5,417 | | | 3,333 | 2,822 | 511 | | 690 | 690 | | | | | 101 |
| 23,360 | | | | | 12,822 | | 10,538 | | | | | 21 | 21 | | | | | 102 |
| | | | | | | | | 346 | 25 | 321 | | | | | | | | 103 |
| 4,101 | | | | | 4,101 | | | 1,882 | 1,882 | | | | | | | | | 104 |
| 89 | | | | | 89 | | | 2,469 | 2,469 | | | | | | | | | 105 |
| | | | | | | | | 488 | 78 | | | | | | | | | 106 |
| | | | | | | | | | | 410 | | | | | | | | 107 |
| | | | | | | | | 1,969 | 1,411 | 558 | | | | | | | | 108 |
| 6,631 | | | | | 6,631 | | | 964 | 717 | 247 | | 50 | 50 | | | | | 109 |
| | | | | | | | | 558 | 414 | 144 | | | | | | | | 110 |
| | | | | | | | | 2,024 | 1,746 | 278 | | | | | | | | 111 |
| | | | | | | | | 2,687 | 2,745 | 242 | | | | | | | | 112 |
| | | | | | | | | 525 | 525 | | | | | | | | | 113 |
| | | | | | | | | 9,555 | 9,125 | 430 | | | | | | | | 114 |
| | | | | | | | | 1,042 | 668 | 374 | | | | | | | | 115 |
| | | | | | | | | 3,379 | 1,699 | 1,680 | | | | | | | | 116 |
| 5,622 | | | | | 882 | | 4,740 | 896 | 896 | | | 28 | 28 | | | | | 117 |
| | | | | | | | | 1,096 | 823 | 273 | | 43 | 43 | | | | | 118 |
| 1,508 | | | | | | | | 962 | 962 | | | | | | | | | 119 |
| | | | | | | | | 2,488 | 2,090 | 398 | | 627 | 627 | | | | | 120 |
| | | | | | | | | 864 | 409 | 455 | | 10 | 10 | | | | | 121 |
| 11,844 | | 4,172 | | 7,672 | | | | 1,120 | 922 | 198 | | 25 | 25 | | | | | 122 |

STATISTICS OF CITIES.

TABLE 14.—DEPARTMENTAL RECEIPTS FROM SPECIAL SERVICE

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | |
|--------------|----------------------|---|----------------------|-----------------------------|------------------|------------------|---------------|-------------------------|----------|-------------|--------------------------|-------------------------------------|------------|
| | | III.—Health conservation and sanitation. | | | | | IV.—Highways. | | | | | | |
| | | Total. | Health conservation. | Sanitation. | | | Total. | General administration. | Streets. | Side-walks. | Bridges other than toll. | Snow removal and street sprinkling. | All other. |
| | | | | Sewers and sewage disposal. | Street cleaning. | Refuse disposal. | | | | | | | |
| 123 | Passaic, N. J. | \$117 | \$5 | \$112 | | | \$37 | | \$37 | | | | |
| 124 | Haverhill, Mass. | 1,780 | 1,757 | 23 | | | 3,596 | | 2,848 | \$51 | \$691 | | \$6 |
| 125 | Topeka, Kans. | 3,016 | 3,016 | | | | 776 | | 776 | | | | |
| 126 | Salem, Mass. | 1,528 | 1,528 | | | | 35 | | | 35 | | | |
| 127 | Atlantic City, N. J. | 93 | | | | \$93 | 1,785 | \$151 | | 1,030 | | | 604 |
| 128 | Chester, Pa. | 248 | 126 | 122 | | | 1,522 | | 307 | | | | 1,215 |
| 129 | Chelsea, Mass. | 1,180 | 1,180 | | | | 13,893 | | 13,883 | | | \$10 | |
| 130 | Newton, Mass. | 17,807 | 1,878 | 15,789 | | 140 | 127,089 | 35 | 28,050 | | | 7 | 98,997 |
| 131 | Superior, Wis. | | | | | | 371 | 220 | 151 | | | | |
| 132 | Elmira, N. Y. | 42 | | 42 | | | 3,677 | | 74 | | 3,119 | 57 | 427 |
| 133 | Knoxville, Tenn. | 220 | 211 | | \$9 | | 940 | | 940 | | | | |
| 134 | Newcastle, Pa. | 1,756 | 88 | 533 | 1,135 | | | | | | | | |
| 135 | Jacksonville, Fla. | | | | | | 3,524 | | 2,652 | 872 | | | |
| 136 | South Omaha, Nebr. | 133 | | | | 133 | 636 | | | 132 | | | 504 |
| 137 | Rockford, Ill. | 5,932 | 29 | 5,903 | | | 3,216 | 362 | 598 | 2,252 | 4 | | |
| 138 | Chattanooga, Tenn. | 5,336 | 4,397 | 939 | | | 740 | | 740 | | | | |
| 139 | Joplin, Mo. | 18 | 18 | | | | 5,867 | 3 | 5,864 | | | | |
| 140 | Galveston, Tex. | 18,391 | 226 | 14,848 | | 3,317 | 17,939 | | 700 | | | | 17,239 |
| 141 | Fitchburg, Mass. | 1,514 | 350 | 1,118 | | 46 | 5,512 | | 5,496 | 16 | | | |
| 142 | Macon, Ga. | | | | | | 2,376 | | 166 | 2,210 | | | |
| 143 | Auburn, N. Y. | 43 | 43 | | | | 3,444 | | 268 | 16 | 22 | | 3,138 |
| 144 | Racine, Wis. | 53 | 43 | 10 | | | 96 | 5 | 90 | 1 | | | |
| 145 | Woonsocket, R. I. | 278 | | 273 | | 5 | 742 | | 420 | | | 322 | |
| 146 | Joliet, Ill. | | | | | | 411 | | 411 | | | | |
| 147 | Kalamazoo, Mich. | 5,940 | 1,164 | 4,776 | | | 770 | 167 | 86 | 149 | | | 368 |
| 148 | Wichita, Kans. | | | | | | | | | | | | |
| 149 | Taunton, Mass. | 5,623 | 15 | 5,608 | | | 2,869 | | 2,869 | | | | |
| 150 | Sacramento, Cal. | 187 | | 187 | | | 3,745 | 1,721 | 1,943 | | | 50 | 31 |
| 151 | Oshkosh, Wis. | 48 | | 8 | 40 | | 848 | | 817 | 15 | | 16 | |
| 152 | Pueblo, Colo. | | | | | | 356 | | 356 | | | | |
| 153 | New Britain, Conn. | 924 | | 924 | | | 12,528 | | 11,857 | 487 | | 55 | 129 |
| 154 | La Crosse, Wis. | 40 | 6 | 34 | | | 1,717 | | 1,079 | 78 | | 396 | 164 |

¹Receipts in error subsequently corrected by refund payments.

GENERAL TABLES.

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INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued. | | | | | | | | | | | | | | | | | |
|---|------------------------------|--------------------------|---------------------------------|---------------------------------------|-----------------|---------------------------------|---|----------------|----------|-----------------|---------------------------------------|------------------|---------------------------------|--|---|----------------------|--------------|
| V.—Charities and corrections. | | | | | | | | VI.—Education. | | | | VII.—Recreation. | | | | VIII.—Miscellaneous. | City number. |
| Total. | General admin- istration. | Poor in institutions. | Out- door poor relief. | Miscel- laneous chari- ties. | Hos- pitals. | Insane in insti- tutions. | Prisons and re- forma- tories. | Total. | Schools. | Libra- ries. | Art galleries and mu- seums. | Total. | Parks, gar- dens, etc. | Baths, bath- ing beach- es, etc. | Cele- bra- tions and en- tertain- ments. | | |
| \$25,348 | | \$6,183 | \$2,358 | \$16,734 | \$73 | | | \$2,458 | \$2,058 | \$400 | | | | | | | 123 |
| | | | | | | | | 279 | 269 | 10 | | | | | | | 124 |
| 25,280 | | 384 | | 20,812 | 4,084 | | | 3,697 | 3,241 | 456 | | \$730 | \$730 | | | | 125 |
| | | | | | | | | 2,227 | 1,758 | 469 | | 75 | 75 | | | | 126 |
| | | | | | | | | 839 | 391 | 448 | | 1,490 | 1,490 | | | | 127 |
| | | | | | | | | | | | | | | | | | |
| 14,167 | | | 4,773 | 9,394 | | | | 1,517 | 1,517 | | | | | | | | 128 |
| 8,987 | \$130 | 5,473 | | 3,384 | | | | 499 | 229 | 270 | | | | | | \$33 | 129 |
| | | | | | | | | 2,547 | 1,858 | 689 | | 249 | 216 | | | | 130 |
| 452 | | | 452 | | | | | 350 | 180 | 170 | | 827 | 827 | | | | 131 |
| | | | | | | | | 1,592 | 1,592 | | | 650 | 650 | | | | 132 |
| | | | | | | | | | | | | | | | | | |
| 11,364 | | | | | 11,364 | | | 2,313 | 2,313 | | | | | | | | 133 |
| 1,740 | | 8 | | | | \$1,732 | | 1,511 | 1,511 | | | | | | | | 134 |
| 7,222 | | | | | | | \$7,222 | 254 | | 254 | | | | | | | 135 |
| | | | | | | | | 471 | 471 | | | | | | | | 136 |
| | | | | | | | | 4,846 | 3,858 | 988 | | 175 | 175 | | | | 137 |
| | | | | | | | | | | | | | | | | | |
| 10,222 | | | 69 | | 10,153 | | | 1,665 | 1,665 | | | 1,603 | 1,603 | | | | 138 |
| | | | | | | | | 563 | 383 | 180 | | 22 | 22 | | | | 139 |
| 11,831 | | | | | 11,831 | | | 619 | 619 | | | | | | | | 140 |
| 9,329 | | 855 | 1,930 | 6,519 | | 25 | | 843 | 565 | 278 | | | | | | \$99 | 141 |
| | | | | | | | | | | | | 346 | 346 | | | | 142 |
| | | | | | | | | | | | | | | | | | |
| 14 | | | 14 | | | | | 2,473 | 2,473 | | | | | | | | 143 |
| | | | | | | | | 3,287 | 2,944 | 343 | | 50 | 50 | | | 112 | 144 |
| 644 | | 644 | | | | | | 2,545 | 2,244 | 301 | | | | | | | 145 |
| | | | | | | | | 3,044 | 1,948 | 1,096 | | | | | | | 146 |
| | | | | | | | | | | | | | | | | | |
| 15 | | 15 | | | | | | 2,538 | 2,278 | 260 | | | | | | 15 | 147 |
| | | | | | | | | 591 | 551 | 40 | | | | | | | 148 |
| 13,169 | | 4,940 | 1,417 | 6,812 | | | | 3,118 | 2,810 | 308 | | | | | | | 149 |
| | | | | | | | | 1,285 | 921 | 364 | | 583 | 583 | | | | 150 |
| | | | | | | | | | | | | | | | | | |
| 971 | | | 971 | | | | | 403 | 403 | | | | | | | | 151 |
| | | | | | | | | 587 | 177 | 410 | | 240 | 240 | | | | 152 |
| | | | | | | | | 1,655 | 1,655 | | | | | | | | 153 |
| | | | | | | | | 846 | 846 | | | 630 | 3 | \$627 | | | 154 |

STATISTICS OF CITIES.

TABLE 15.—RECEIPTS FROM INDUSTRIAL INCOME, WITH ASSOCIATED

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

| City number. | CITY. | Total receipts from industrial income. | CLASSIFIED BY PAYER. | | | | CLASSIFIED BY SOURCE. | | | |
|--------------|------------------|--|-----------------------|--------------|-------------------------|--|-----------------------|----------|-------------|--------------------|
| | | | Receipts from public. | | | Receipts from departments, offices, industries, and funds (service transfers). | Charges. | Fees. | Rents. | Privilege rentals. |
| | | | Total. | Corporate. | Temporary. ¹ | | | | | |
| | Grand total..... | \$58,623,603 | \$57,509,879 | \$57,309,280 | \$200,599 | \$1,113,724 | \$1,821,264 | \$23,736 | \$4,081,066 | \$3,746,117 |
| | Group I..... | 36,556,534 | 36,236,891 | 36,085,057 | 151,834 | 319,643 | 773,213 | 7,449 | 3,574,766 | 2,582,135 |
| | Group II..... | 9,048,636 | 8,912,161 | 8,893,202 | 18,959 | 136,475 | 13,197 | 13,197 | 181,700 | 65,954 |
| | Group III..... | 7,732,949 | 7,364,559 | 7,350,031 | 14,528 | 368,390 | 374,719 | 1,977 | 244,273 | 27,016 |
| | Group IV..... | 5,285,484 | 4,996,268 | 4,980,990 | 15,278 | 289,216 | 284,520 | 1,113 | 80,327 | 71,012 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | |
|----|-------------------------|--------------|--------------|--------------|----------|----------|-----------|-------|-------------|-------------|
| 1 | New York, N. Y..... | \$15,373,291 | \$15,320,999 | \$15,308,177 | \$12,822 | \$52,292 | \$116,488 | \$54 | \$1,742,315 | \$3,288,875 |
| 2 | Chicago, Ill..... | 4,390,610 | 4,339,498 | 4,258,246 | 81,252 | 51,112 | 101,309 | | 113,065 | 3,321 |
| 3 | Philadelphia, Pa..... | 4,628,750 | 4,621,544 | 4,621,354 | 190 | 7,206 | 180,664 | 3,480 | 757,763 | 12,744 |
| 4 | St. Louis, Mo..... | 1,918,966 | 1,870,292 | 1,870,292 | | 48,674 | 27,112 | | 123,543 | |
| 5 | Boston, Mass..... | 3,093,625 | 3,090,555 | 3,089,435 | 1,420 | 2,770 | 46,632 | | 371,775 | 72,025 |
| 6 | Baltimore, Md..... | 1,097,392 | 1,097,392 | 1,097,350 | 42 | | 56,928 | | 24,255 | 148,788 |
| 7 | Cleveland, Ohio..... | 1,018,562 | 1,017,898 | 976,796 | 41,102 | 664 | 63,926 | 1,310 | 39,136 | |
| 8 | Buffalo, N. Y..... | 859,763 | 762,873 | 762,873 | | 96,890 | 37,187 | | 10,263 | 34,556 |
| 9 | San Francisco, Cal..... | 56,403 | 56,403 | 56,403 | | | | | 56,403 | |
| 10 | Pittsburg, Pa..... | 1,194,085 | 1,194,085 | 1,194,085 | | | 3,685 | | 84,192 | |
| 11 | Cincinnati, Ohio..... | 984,775 | 983,050 | 971,621 | 11,439 | 1,715 | 27,933 | | 38,146 | |
| 12 | Detroit, Mich..... | 792,712 | 792,712 | 790,797 | 1,915 | | 84,931 | 2,605 | 2,043 | |
| 13 | Milwaukee, Wis..... | 522,270 | 463,950 | 463,367 | 583 | 58,320 | 10,237 | | 130 | |
| 14 | New Orleans, La..... | 215,913 | 215,913 | 215,913 | | | 13,571 | | 192,886 | 2,650 |
| 15 | Washington, D. C..... | 409,417 | 409,417 | 408,348 | 1,069 | | 2,610 | | 18,851 | 19,176 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | |
|----|------------------------|-----------|-----------|-----------|-------|---------|--------|----------|---------|----------|
| 16 | Newark, N. J..... | \$995,758 | \$991,908 | \$991,908 | | \$3,850 | \$721 | | \$4,698 | \$45,072 |
| 17 | Minneapolis, Minn..... | 311,681 | 311,681 | 310,925 | \$756 | | 4,952 | | | |
| 18 | Jersey City, N. J..... | 908,540 | 908,540 | 908,540 | | | 4,681 | | 510 | |
| 19 | Louisville, Ky..... | 519,872 | 519,872 | 511,858 | 8,014 | | 5,123 | \$10,874 | 8,698 | |
| 20 | Indianapolis, Ind..... | 27,793 | 27,793 | 27,768 | 25 | | | | 20,954 | 3,633 |
| 21 | Providence, R. I..... | 743,840 | 696,317 | 696,317 | | 47,523 | 28,125 | | 7,474 | |
| 22 | St. Paul, Minn..... | 298,105 | 285,252 | 285,247 | 5 | 12,853 | 44,291 | | 225 | 5,883 |
| 23 | Rochester, N. Y..... | 525,351 | 525,351 | 524,134 | 1,217 | | 26,096 | 5 | 227 | |
| 24 | Kansas City, Mo..... | 710,764 | 705,922 | 702,534 | 3,388 | 4,842 | 13,196 | | 25,074 | 8,104 |
| 25 | Toledo, Ohio..... | 253,733 | 253,733 | 253,476 | 257 | | 19,096 | | 13,830 | |
| 26 | Denver, Colo..... | 29,423 | 17,819 | 17,819 | | 11,604 | 11,673 | | 14,888 | |
| 27 | Allegheny, Pa..... | 457,906 | 457,906 | 454,380 | 3,526 | | 510 | | 37,997 | |
| 28 | Columbus, Ohio..... | 270,584 | 269,079 | 269,079 | | 1,505 | 28,455 | 64 | 25,717 | |
| 29 | Worcester, Mass..... | 357,866 | 344,707 | 344,707 | | 13,159 | 36,902 | | 25 | |
| 30 | Los Angeles, Cal..... | 886,767 | 886,767 | 886,767 | | | 68,552 | | 2,043 | |
| 31 | Memphis, Tenn..... | 382,139 | 343,109 | 343,109 | | 39,030 | 6,169 | | 7,574 | |
| 32 | Omaha, Nebr..... | 1,250 | 1,250 | 1,250 | | | | | 910 | 340 |
| 33 | New Haven, Conn..... | 1,413 | 1,413 | 1,413 | | | | | | 1,413 |
| 34 | Syracuse, N. Y..... | 298,541 | 298,541 | 296,770 | 1,771 | | 5,906 | 2,254 | 1,476 | |
| 35 | Scranton, Pa..... | 4,156 | 4,156 | 4,156 | | | | | 4,156 | |
| 36 | St. Joseph, Mo..... | 3,340 | 3,340 | 3,340 | | | 188 | | 1,668 | 1,484 |
| 37 | Paterson, N. J..... | 201 | 201 | 201 | | | | | 201 | |
| 38 | Fall River, Mass..... | 200,527 | 200,527 | 200,527 | | | 9,536 | | 3,346 | 25 |
| 39 | Portland, Ore..... | 583,843 | 581,734 | 581,734 | | 2,109 | 71,593 | | 1,225 | |
| 40 | Atlanta, Ga..... | 275,243 | 275,243 | 275,243 | | | 3,017 | | 784 | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | |
|----|-------------------------|-----------|-----------|-----------|-------|----------|----------|-------|---------|---------|
| 41 | Seattle, Wash..... | \$500,490 | \$500,490 | \$500,450 | \$40 | | \$49,052 | | \$3,000 | |
| 42 | Dayton, Ohio..... | 156,871 | 156,871 | 156,553 | 318 | | 15,152 | | 19,772 | |
| 43 | Albany, N. Y..... | 324,054 | 324,054 | 323,429 | 625 | | 2,010 | | 1,535 | \$1,990 |
| 44 | Grand Rapids, Mich..... | 199,609 | 179,102 | 178,949 | 153 | \$20,507 | 12,345 | | 250 | 4,089 |
| 45 | Cambridge, Mass..... | 368,783 | 366,998 | 365,119 | 1,879 | 1,785 | 10,200 | | 1,555 | |
| 46 | Lowell, Mass..... | 209,029 | 203,365 | 203,365 | | 5,664 | 3,314 | \$177 | | |
| 47 | Hartford, Conn..... | 265,822 | 241,590 | 241,590 | | 24,232 | 5,917 | | | |
| 48 | Reading, Pa..... | 227,128 | 200,925 | 200,925 | | 26,203 | 2,300 | | | |
| 49 | Richmond, Va..... | 501,734 | 495,247 | 494,942 | 305 | 6,487 | 4,000 | | 17,901 | 3,604 |
| 50 | Nashville, Tenn..... | 216,087 | 216,037 | 216,020 | 17 | | 746 | | 14,976 | |
| 51 | Trenton, N. J..... | 150,145 | 150,145 | 150,145 | | | 5,221 | | | |
| 52 | Wilmington, Del..... | 208,152 | 208,152 | 208,137 | 15 | | 1,269 | | 1,692 | 2,121 |
| 53 | Camden, N. J..... | 227,314 | 227,314 | 227,314 | | | 17,533 | | | |
| 54 | Bridgeport, Conn..... | 15 | 15 | 15 | | | | | | 15 |
| 55 | Lynn, Mass..... | 255,822 | 255,822 | 250,672 | 5,150 | | 9,743 | | 330 | |
| 56 | Troy, N. Y..... | 149,099 | 149,099 | 149,099 | | | 5,545 | 3 | 2,506 | |
| 57 | Des Moines, Iowa..... | 16,030 | 16,030 | 16,030 | | | 8,096 | | 500 | |
| 58 | New Bedford, Mass..... | 198,179 | 186,179 | 186,179 | | 12,000 | 29,998 | | 1,838 | |
| 59 | Springfield, Mass..... | 332,235 | 278,194 | 278,175 | 19 | 54,042 | 13,863 | | 2,302 | |
| 60 | Oakland, Cal..... | 12,242 | 12,242 | 12,242 | | | | | 12,242 | |

¹ Receipts in error subsequently corrected by refund payments.² Connected with penal institutions, except in the case of St. Louis.³ Includes \$340,609, receipts from toll bridges, and \$88,424, receipts from ferries.

GENERAL TABLES.

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TEMPORARY RECEIPTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905.

and the number assigned to each, see page 94.]

| CLASSIFIED BY SOURCE—continued. | | | | CLASSIFIED BY INDUSTRIES. | | | | | | | | City number. |
|---------------------------------|---------------|-----------|-----------|---------------------------|-----------------------|-------------|----------------------------|-------------------------------|-----------------------------|--|-----------------------|--------------|
| Rates. | Manufactures. | Sales. | Permits. | Waterworks. | Electric light works. | Gas works. | Markets and public scales. | Docks, wharves, and landings. | Cemeteries and crematories. | Institutional industries. ² | All other industries. | |
| \$47,461,043 | \$528,730 | \$816,733 | \$144,914 | \$47,657,957 | \$648,769 | \$1,360,349 | \$1,319,685 | \$3,458,658 | \$486,579 | \$528,965 | \$3,162,641 | |
| 27,861,796 | 503,641 | 168,116 | 85,418 | 28,094,401 | 51,299 | 678,917 | 911,289 | 3,359,598 | 62,935 | 504,880 | 2,893,215 | 1 |
| 8,128,099 | 12,544 | 230,145 | 28,185 | 8,568,728 | ..... | 6,680 | 199,510 | 40,797 | 100,970 | 12,544 | 119,407 | 2 |
| 6,804,495 | 11,541 | 250,299 | 18,629 | 6,698,233 | 198,167 | 399,553 | 133,281 | 30,706 | 208,224 | 11,541 | 53,244 | 3 |
| 4,666,653 | 1,004 | 168,173 | 12,682 | 4,296,595 | 399,303 | 275,199 | 75,605 | 27,557 | 114,450 | ..... | 96,775 | 4 |

GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|---------------------------|----------|---------|----------|-------------|----------|-----------|-----------|-------------|----------|----------|-------------|----|
| ³ \$10,118,174 | \$76,211 | \$8,872 | \$22,302 | \$9,748,870 | ..... | ..... | \$295,578 | \$3,097,950 | ..... | \$76,211 | \$2,154,682 | 1 |
| 4,076,137 | 56,912 | 16,268 | 23,598 | 4,212,220 | \$36,103 | ..... | 3,321 | 10,909 | ..... | 56,912 | 71,145 | 2 |
| 3,617,190 | 53,500 | 3,409 | ..... | 3,804,714 | ..... | ..... | 9,595 | 51,045 | ..... | 53,500 | 30,979 | 3 |
| 1,686,554 | 42,770 | 29,772 | 9,215 | 1,723,472 | ..... | \$678,917 | 37,330 | 88,921 | ..... | 44,009 | 25,234 | 4 |
| ⁵ 2,510,423 | 66,339 | 26,431 | ..... | 2,442,670 | ..... | ..... | 110,808 | 1,036 | \$25,367 | 66,339 | 447,405 | 5 |
| 860,116 | ..... | 7,305 | ..... | 917,699 | ..... | ..... | 61,080 | 64,428 | ..... | ..... | 54,185 | 6 |
| 857,008 | 34,073 | 23,109 | ..... | 907,298 | ..... | ..... | 38,085 | 2,793 | 36,313 | 34,073 | ..... | 7 |
| 777,757 | ..... | ..... | ..... | 797,241 | ..... | ..... | 52,259 | ..... | ..... | ..... | 10,263 | 8 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 56,403 | 9 |
| 1,099,828 | ..... | 435 | 5,945 | 1,107,353 | ..... | ..... | 67,236 | 17,021 | ..... | ..... | 2,475 | 10 |
| 884,095 | ..... | 34,448 | 153 | 946,435 | ..... | ..... | 13,028 | 6,644 | ..... | ..... | 18,668 | 11 |
| 515,533 | 173,836 | 3,250 | 10,514 | 594,010 | 15,196 | ..... | 9,670 | ..... | ..... | 173,836 | ..... | 12 |
| 490,225 | ..... | 7,987 | 13,691 | 520,116 | ..... | ..... | 2,024 | ..... | ..... | ..... | 130 | 13 |
| ..... | ..... | 6,806 | ..... | 913 | ..... | ..... | 192,099 | ..... | 1,255 | ..... | 21,646 | 14 |
| 368,756 | ..... | 24 | ..... | 371,360 | ..... | ..... | 19,176 | 18,851 | ..... | ..... | ..... | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 500,000 IN 1905.

| | | | | | | | | | | | | |
|----------------------|----------|---------|---------|----------------------|-------|---------|----------|--------|--------|----------|---------|----|
| \$937,435 | ..... | \$7,832 | ..... | \$939,132 | ..... | ..... | \$45,738 | \$945 | ..... | ..... | \$9,943 | 16 |
| 272,905 | ..... | 26,744 | \$7,080 | 311,395 | ..... | ..... | 286 | ..... | ..... | ..... | ..... | 17 |
| 902,856 | ..... | 493 | ..... | 904,204 | ..... | ..... | ..... | 4,015 | ..... | ..... | 321 | 18 |
| 492,432 | ..... | 2,745 | ..... | 502,461 | ..... | ..... | ..... | 16,654 | \$257 | ..... | 500 | 19 |
| 3,206 | ..... | ..... | ..... | 3,206 | ..... | ..... | 22,227 | ..... | ..... | ..... | 2,360 | 20 |
| 687,873 | ..... | 20,368 | ..... | 717,572 | ..... | ..... | ..... | ..... | 20,732 | ..... | 5,536 | 21 |
| 244,039 | ..... | 3,667 | ..... | 292,094 | ..... | ..... | 6,011 | ..... | ..... | ..... | ..... | 22 |
| 442,900 | ..... | 56,123 | ..... | 474,454 | ..... | ..... | 7,541 | ..... | 31,790 | ..... | 11,566 | 23 |
| 646,298 | ..... | 18,092 | ..... | 676,522 | ..... | ..... | 34,242 | ..... | ..... | ..... | ..... | 24 |
| 183,813 | \$12,544 | 24,450 | ..... | 212,506 | ..... | \$6,680 | 5,688 | ..... | 14,910 | \$12,544 | 1,405 | 25 |
| 2,862 | ..... | ..... | ..... | 5,190 | ..... | ..... | 10,047 | ..... | ..... | ..... | 14,186 | 26 |
| 417,058 | ..... | 2,341 | ..... | 419,417 | ..... | ..... | 27,532 | 7,833 | ..... | ..... | 3,124 | 27 |
| 218,051 | ..... | 267 | ..... | 246,176 | ..... | ..... | 24,408 | ..... | ..... | ..... | ..... | 28 |
| 308,388 | ..... | 12,551 | ..... | 340,578 | ..... | ..... | ..... | ..... | 17,288 | ..... | ..... | 29 |
| 791,906 | ..... | 3,161 | 21,105 | 886,584 | ..... | ..... | ..... | ..... | ..... | ..... | 183 | 30 |
| 367,221 | ..... | 1,175 | ..... | 370,960 | ..... | ..... | 7,016 | 4,163 | ..... | ..... | ..... | 31 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 1,250 | 1,413 | ..... | ..... | ..... | 32 |
| ⁶ 285,992 | ..... | 2,913 | ..... | ⁶ 294,775 | ..... | ..... | 3,766 | ..... | ..... | ..... | ..... | 33 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 34 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 3,340 | ..... | ..... | ..... | ..... | 35 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 201 | ..... | ..... | ..... | ..... | 36 |
| 180,225 | ..... | 7,395 | ..... | 186,907 | ..... | ..... | ..... | 975 | 11,741 | ..... | 904 | 37 |
| 510,809 | ..... | 116 | ..... | 513,821 | ..... | ..... | ..... | 4,799 | ..... | ..... | 65,223 | 38 |
| 231,730 | ..... | 39,712 | ..... | 270,774 | ..... | ..... | 217 | ..... | 4,252 | ..... | ..... | 39 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|-----------|---------|---------|---------|-----------|----------|-----------|---------|---------|----------|---------|---------|----|
| \$446,054 | ..... | \$2,384 | ..... | \$487,787 | \$11,403 | ..... | ..... | \$1,300 | ..... | ..... | ..... | 41 |
| 120,973 | ..... | 974 | ..... | 135,714 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 42 |
| 315,915 | ..... | ..... | \$2,604 | 321,009 | ..... | ..... | 321,157 | 1,055 | ..... | ..... | ..... | 43 |
| 143,946 | ..... | 37,316 | 1,683 | 168,715 | ..... | ..... | 1,990 | ..... | ..... | ..... | ..... | 44 |
| 345,776 | ..... | 11,252 | ..... | 352,023 | ..... | ..... | 6,899 | ..... | \$23,995 | ..... | \$1,395 | 45 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 15,365 | ..... | ..... | 46 |
| 202,434 | ..... | 2,104 | ..... | 202,434 | ..... | ..... | 177 | ..... | 6,418 | ..... | ..... | 47 |
| 256,752 | ..... | 3,153 | ..... | 264,095 | ..... | ..... | ..... | ..... | 1,727 | ..... | ..... | 48 |
| 220,866 | ..... | 3,962 | ..... | 227,128 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 49 |
| 463,321 | ..... | 12,908 | ..... | 178,341 | ..... | \$293,706 | 20,005 | ..... | 8,182 | ..... | 1,500 | 50 |
| 200,212 | ..... | 103 | ..... | 200,212 | ..... | ..... | 15,079 | 746 | ..... | ..... | ..... | 51 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 52 |
| 144,924 | ..... | ..... | ..... | 150,145 | ..... | ..... | ..... | ..... | ..... | ..... | 1,180 | 53 |
| 201,408 | ..... | 1,662 | ..... | 204,339 | ..... | ..... | 2,069 | 564 | ..... | ..... | ..... | 54 |
| 199,779 | ..... | 54 | 9,948 | 224,446 | ..... | ..... | ..... | 15 | 2,868 | ..... | ..... | 55 |
| 239,611 | ..... | 6,138 | ..... | 242,873 | ..... | ..... | ..... | ..... | 12,619 | ..... | 330 | 56 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 57 |
| 141,030 | ..... | 15 | ..... | 147,998 | ..... | ..... | 933 | 150 | 18 | ..... | ..... | 58 |
| ..... | ..... | 7,434 | ..... | ..... | ..... | ..... | 992 | ..... | 15,038 | ..... | ..... | 59 |
| 154,602 | ..... | 11,741 | ..... | 180,167 | ..... | ..... | ..... | 4,169 | 13,843 | ..... | ..... | 60 |
| 303,397 | \$2,142 | 10,532 | ..... | 330,094 | ..... | ..... | ..... | 12,242 | ..... | \$2,142 | ..... | 60 |

¹ Bakery connected with industrial school.² Includes \$107,705, receipts from ferries.³ Includes \$17,698, receipts from frontage taxes for water.

STATISTICS OF CITIES.

TABLE 15.—RECEIPTS FROM INDUSTRIAL INCOME, WITH ASSOCIATED

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City num-ber. | CITY. | Total receipts from indus-trial income. | CLASSIFIED BY PAYER. | | | | CLASSIFIED BY SOURCE. | | | |
|---------------|-----------------------|---|-----------------------|------------|-------------------------|--|-----------------------|---------|--------|--------------------|
| | | | Receipts from public. | | | Receipts from depart-ments, offi-ces, indus-tries, and funds (servi-ce transfers). | Charges. | Fees. | Rents. | Privilege rentals. |
| | | | Total. | Corporate. | Temporary. ¹ | | | | | |
| 61 | Lawrence, Mass. | \$123,310 | \$122,173 | \$122,173 | | \$1,137 | \$13,336 | | | |
| 62 | Somerville, Mass. | 231,110 | 218,577 | 218,090 | \$487 | 12,533 | 4,963 | | | |
| 63 | Kansas City, Kans. | 425 | 425 | 425 | | | | | \$425 | |
| 64 | Savannah, Ga. | 129,866 | 129,866 | 129,866 | | | 7,468 | | 13,320 | |
| 65 | Hoboken, N. J. | 206,054 | 205,258 | 205,258 | | 796 | 2,601 | | | |
| 66 | Peoria, Ill. | 15,787 | 15,787 | 15,702 | 85 | | 2,991 | | 3,397 | |
| 67 | Duluth, Minn. | 274,548 | 228,941 | 227,825 | 1,116 | 45,607 | 49,432 | | 757 | |
| 68 | Utica, N. Y. | 2,278 | 2,278 | 2,278 | | | | | | \$2,278 |
| 69 | Manchester, N. H. | 146,428 | 120,306 | 120,306 | | 26,122 | 8,471 | | 2,063 | |
| 70 | Evansville, Ind. | 117,906 | 117,906 | 117,416 | 490 | | 12,030 | | 3,958 | |
| 71 | Yonkers, N. Y. | 191,455 | 162,445 | 162,445 | | 29,010 | 2,382 | \$1,759 | | |
| 72 | San Antonio, Tex. | 10,078 | 10,078 | 10,078 | | | 1,713 | | 6,223 | |
| 73 | Elizabeth, N. J. | 495 | 495 | 495 | | | 495 | | | |
| 74 | Waterbury, Conn. | 153,063 | 153,063 | 153,063 | | | | | | |
| 75 | Salt Lake City, Utah. | 141,669 | 137,943 | 137,878 | 65 | 2,726 | 15,024 | | 2,125 | 815 |
| 76 | Erie, Pa. | 168,800 | 168,800 | 168,800 | | | | | 3,784 | |
| 77 | Wilkesbarre, Pa. | | | | | | | | | |
| 78 | Schenectady, N. Y. | 183,146 | 183,146 | 179,487 | 3,659 | | 1,486 | | 328 | |
| 79 | Norfolk, Va. | 168,216 | 168,216 | 168,206 | 10 | | 9,910 | | 5,688 | 10,815 |
| 80 | Houston, Tex. | 17,527 | 17,527 | 17,527 | | | | | 17,527 | |
| 81 | Charleston, S. C. | 4,323 | 4,323 | 4,323 | | | 461 | | 3,862 | |
| 82 | Harrisburg, Pa. | 175,767 | 175,767 | 175,767 | | | 796 | | | |
| 83 | Portland, Me. | 45,615 | 45,615 | 45,595 | 20 | | 14,265 | 38 | | |
| 84 | Dallas, Tex. | 184,529 | 148,119 | 148,119 | | 36,410 | 7,330 | | 4,013 | 1,309 |
| 85 | Tacoma, Wash. | 406,103 | 343,974 | 343,974 | | 62,129 | 13,447 | | 300 | |
| 86 | Terre Haute, Ind. | 14,625 | 14,625 | 14,625 | | | 5,674 | | 549 | |
| 87 | Youngstown, Ohio. | 101,035 | 101,035 | 100,960 | 75 | | 4,050 | | 95,555 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | |
|-----|----------------------|----------|----------|----------|-------|----------|---------|-------|---------|--------|
| 88 | Fort Wayne, Ind. | \$86,145 | \$86,145 | \$85,802 | \$343 | | \$6,678 | | \$1,437 | \$374 |
| 89 | Holyoke, Mass. | 385,000 | 321,374 | 321,374 | | \$63,626 | 3,807 | | 50 | |
| 90 | Akron, Ohio | 1,397 | 1,397 | 1,397 | | | | | 1,397 | |
| 91 | Brockton, Mass. | 118,008 | 113,476 | 113,476 | | 4,532 | 11,504 | | | |
| 92 | Saginaw, Mich. | 72,911 | 71,910 | 71,910 | | 1,001 | 273 | \$135 | | 81 |
| 93 | Lincoln, Nebr. | 63,900 | 63,900 | 63,900 | | | 83 | 648 | | |
| 94 | Lancaster, Pa. | 125,399 | 125,130 | 125,130 | | 269 | 7,581 | | 692 | 6,443 |
| 95 | Covington, Ky. | 103,387 | 103,003 | 102,643 | 360 | 384 | 3,154 | | 1,350 | 18 |
| 96 | Altoona, Pa. | 96,590 | 96,590 | 96,590 | | | 3,169 | | 144 | |
| 97 | Spokane, Wash. | 285,935 | 285,935 | 285,935 | | | 35,955 | | | |
| 98 | Birmingham, Ala. | 529 | 529 | 529 | | | 300 | | | |
| 99 | Pawtucket, R. I. | 231,011 | 213,897 | 205,190 | 8,707 | 17,114 | 10,800 | | | |
| 100 | South Bend, Ind. | 75,765 | 75,765 | 75,725 | 40 | | 1,098 | | | |
| 101 | Binghamton, N. Y. | 117,505 | 117,505 | 117,505 | | | 5,325 | | 360 | |
| 102 | Augusta, Ga. | 133,111 | 133,111 | 133,111 | | | 1,016 | | 531 | 59,447 |
| 103 | Bayonne, N. J. | 171,203 | 171,203 | 171,203 | | | 3,270 | | 1,716 | |
| 104 | Mobile, Ala. | 108,065 | 107,490 | 107,490 | | 565 | 18,351 | | 13,291 | 2,662 |
| 105 | Johnstown, Pa. | 648 | 648 | 648 | | | 368 | | | 280 |
| 106 | McKeesport, Pa. | 73,558 | 73,558 | 73,558 | | | 4,592 | | 60 | |
| 107 | Dubuque, Iowa. | 36,544 | 33,359 | 33,274 | 85 | 3,185 | 711 | | | 532 |
| 108 | Butte, Mont. | | | | | | | | | |
| 109 | Springfield, Ohio | 78,430 | 78,430 | 78,367 | 63 | | 949 | | 10,375 | |
| 110 | Wheeling, W. Va. | 276,895 | 276,895 | 276,113 | 782 | | 3,642 | | 10,280 | |
| 111 | Sioux City, Iowa. | 68,173 | 67,902 | 67,755 | 147 | | 5,677 | | 111 | |
| 112 | Bay City, Mich. | 81,925 | 60,221 | 60,221 | | 21,704 | 2,200 | | | |
| 113 | Allentown, Pa. | 76,395 | 76,395 | 75,994 | 401 | | | | 494 | |
| 114 | Davenport, Iowa. | 1,132 | 1,132 | 1,132 | | | 17 | | 1,115 | |
| 115 | Montgomery, Ala. | 78,036 | 78,036 | 78,036 | | | 5,868 | | 3,272 | |
| 116 | East St. Louis, Ill. | 180 | 180 | 180 | | | | 180 | | |
| 117 | Little Rock, Ark. | 4,390 | 4,390 | 4,390 | | | 353 | | | |
| 118 | Quincy, Ill. | 1,143 | 1,143 | 1,143 | | | 868 | | 275 | |
| 119 | York, Pa. | 330 | 330 | 330 | | | | | | 330 |
| 120 | Springfield, Ill. | 112,774 | 112,774 | 112,759 | 15 | | 15,022 | | | |
| 121 | Malden, Mass. | 117,165 | 115,130 | 114,683 | 447 | 2,035 | 5,405 | | 120 | |
| 122 | Canton, Ohio. | 65,579 | 65,579 | 65,579 | | | 2,829 | | 6,244 | |
| 123 | Passaic, N. J. | | | | | | | | | |
| 124 | Haverhill, Mass. | 106,492 | 105,767 | 105,767 | | 725 | 3,779 | 70 | 988 | |
| 125 | Topeka, Kans. | 62,293 | 62,293 | 62,293 | | | 540 | | | |
| 126 | Salem, Mass. | 92,218 | 92,218 | 92,218 | | | 1,733 | 80 | 1,409 | |
| 127 | Atlantic City, N. J. | 130,709 | 130,709 | 130,681 | 28 | | | | | |
| 128 | Chester, Pa. | 895 | 895 | 895 | | | | | | |
| 129 | Chelsea, Mass. | 116,098 | 110,934 | 110,918 | 16 | 5,164 | 767 | | 50 | 845 |
| 130 | Newton, Mass. | 141,355 | 134,583 | 134,118 | 465 | 6,772 | 8,184 | | | |
| 131 | Superior, Wis. | | | | | | | | | |
| 132 | Elmira, N. Y. | 8,697 | 8,697 | 8,697 | | | 4,882 | | 240 | |

¹ Receipts in error subsequently corrected by refund payments.² Connected with penal institutions, except in the case of St. Louis.

TEMPORARY RECEIPTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| CLASSIFIED BY SOURCE—continued. | | | | CLASSIFIED BY INDUSTRIES. | | | | | | | | City number. |
|---------------------------------|--------------------|----------------------------------|----------|-------------------------------|-----------------------------|------------|----------------------------------|-------------------------------------|-------------------------------------|---|----------------------------|----------------------------|
| Rates. | 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. | |
| \$104,857 212,405 | | \$5,117 13,742 | | \$109,870 231,110 | | | | | \$13,440 | | | 61 |
| 107,796 202,043 | | 1,282 1,320 | | 108,011 202,043 | | | \$13,066 | \$5,405 | 3,130 4,011 | | \$425 254 | 62 63 64 65 |
| 206,777 | \$9,399 | 17,501 | \$81 | 168,691 | | \$105,847 | 2,991 10 | 500 | | \$9,399 | 2,897 | 66 |
| 132,936 89,677 | | 2,958 12,241 | | 136,353 100,633 | | | 384 3,543 | | 9,376 11,873 | | 2,278 315 | 67 68 69 70 |
| 181,206 392 | | 5,178 1,750 | 930 | 189,696 | | | 248 5,602 465 | 1,511 30 | 3,321 | | 1,155 | 71 72 73 74 75 |
| 152,832 114,414 | | 231 8,640 | 651 | 153,063 119,385 | | | | | 17,106 | | 5,178 | 76 77 78 79 |
| 163,613 | | 1,403 | | 165,016 | | | 505 | 182 | | | 3,097 | 80 81 82 83 |
| 180,849 133,625 | | 483 8,178 | | 182,818 142,562 | | | 15,364 | | 9,149 | | 328 1,141 | 84 85 86 87 |
| | | | | | | | 17,527 3,723 | | | | 600 | |
| 160,931 | | 11,308 31,312 | 2,732 | 175,767 | | | | | 22,596 | | 23,019 | |
| 167,807 391,335 | | 4,070 1,021 8,402 1,430 | | 177,242 218,059 100,394 | \$186,764 | | 11 541 | 980 | 14,149 | | 7,287 300 465 100 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|--|--|------------------------|--------------|--|-----------|-----------|------------------|-----------------|-------------------|--|------------|---------------------------------|
| \$73,448 378,801 | | \$4,208 2,342 | | \$83,029 117,736 | \$110,798 | \$156,466 | \$2,956 | | | | \$160 | 88 89 90 91 92 |
| 103,265 61,250 | | 3,139 8,456 | \$2,716 | 113,056 64,495 | | | 1,297 145 | | \$4,952 8,271 | | | |
| 59,844 109,960 | | 3,325 723 | | 63,169 118,264 | | | 731 6,443 | | | | 692 | 93 94 95 96 97 |
| 97,911 89,661 247,638 | | 348 322 2,342 | 606 3,294 | 97,055 96,590 285,935 | | | 1,643 | \$18 | | | 4,671 | |
| | | 229 | | | | | | | 529 | | | 98 |
| 216,551 65,027 | | 3,660 9,640 | | 222,135 75,572 | | | | | 8,876 193 | | | 99 100 101 102 |
| *108,480 69,221 | | 3,340 2,896 | | *117,505 70,961 | | | 298 | 1,566 | 1,878 | | 58,408 | |
| 160,747 68,234 | | 5,470 5,517 | | 169,487 71,310 | | | 9,967 648 | 1,544 19,346 | 7,180 | | 172 252 | 103 104 105 106 107 |
| 64,798 35,301 | | 4,108 | | 73,498 35,561 | | | 983 | 60 | | | | |
| | | | | | | | | | | | | 108 109 110 111 112 |
| 65,183 238,157 | | 1,923 24,321 | 495 | 67,106 146,499 | | 118,733 | 11,324 10,281 | 1,064 | 318 544 638 | | | |
| 59,581 79,071 | | 1,701 654 | 1,103 | 67,026 41,934 | 39,278 | | 603 75 | | | | | |
| 72,996 | | 2,905 | | 76,022 | | | | 1,132 | | | 373 | 113 114 115 116 117 |
| 67,958 | | 938 | | 67,958 | | | 4,326 180 | | 3,259 | | 2,493 | |
| | | 4,037 | | | | | | | 4,390 | | | |
| | | | | | | | 868 330 | 25 | | | 250 | 118 119 120 121 122 |
| 83,523 106,137 56,099 | | 14,229 5,503 407 | | 92,185 108,411 59,057 | | | 1,688 1,963 | | 18,901 8,754 | | 4,559 | |
| 101,244 61,744 86,915 130,709 | | 411 9 2,081 | | 106,399 61,744 87,176 130,709 | | | 70 549 80 | | 23 4,962 | | | 123 124 125 126 127 |
| | | | | | | | 50 | 845 | | | | 128 129 130 131 132 |
| 115,321 133,171 | | 10 | | 116,098 141,355 | | | | | 8,697 | | | |
| | | 3,595 | | | | | | | | | | |

² Includes \$4,671, receipts from toll bridges.⁴ Includes \$10,350, receipts from frontage taxes for water.

STATISTICS OF CITIES.

TABLE 15.—RECEIPTS FROM INDUSTRIAL INCOME, WITH ASSOCIATED

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Total receipts from industrial income. | CLASSIFIED BY PAYER. | | | | CLASSIFIED BY SOURCE. | | | |
|--------------|--------------------|--|-----------------------|------------|-------------------------|--|-----------------------|-------|---------|--------------------|
| | | | Receipts from public. | | | Receipts from departments, offices, industries, and funds (service transfers). | Charges. | Fees. | Rents. | Privilege rentals. |
| | | | Total. | Corporate. | Temporary. ¹ | | | | | |
| 133 | Knoxville, Tenn. | \$10,092 | \$10,092 | \$10,092 | | | \$1,543 | | \$8,549 | |
| 134 | Newcastle, Pa. | | | | | | | | | |
| 135 | Jacksonville, Fla. | 268,707 | 218,272 | 218,000 | \$272 | \$50,435 | 2,331 | | | |
| 136 | South Omaha, Nebr. | | | | | | | | | |
| 137 | Rockford, Ill. | 67,591 | 67,591 | 67,591 | | | 11,486 | | | |
| 138 | Chattanooga, Tenn. | 330 | 330 | 330 | | | | | 330 | |
| 139 | Joplin, Mo. | 9,424 | 9,424 | 9,424 | | | 57 | | 4,502 | |
| 140 | Galveston, Tex. | 103,505 | 101,399 | 101,399 | | 2,106 | 1,130 | | 197 | |
| 141 | Fitchburg, Mass. | 124,633 | 81,873 | 81,873 | | 42,760 | 51,298 | | | |
| 142 | Macon, Ga. | 7,695 | 7,695 | 7,695 | | | 3,248 | | 4,447 | |
| 143 | Auburn, N. Y. | 106,079 | 85,316 | 84,872 | 444 | 20,763 | 1,050 | | 733 | |
| 144 | Racine, Wis. | 7,102 | 7,102 | 7,102 | | | 3,922 | | 115 | |
| 145 | Woonsocket, R. I. | 94,187 | 70,112 | 70,112 | | 24,075 | 1,423 | | | |
| 146 | Joliet, Ill. | 29,772 | 29,772 | 29,772 | | | | | | |
| 147 | Kalamazoo, Mich. | 38,887 | 38,887 | 38,877 | 10 | | 7,651 | | | |
| 148 | Wichita, Kans. | 1,513 | 1,513 | 1,513 | | | 1,273 | | 240 | |
| 149 | Taunton, Mass. | 136,437 | 133,236 | 133,236 | | 3,201 | 8,211 | | | |
| 150 | Sacramento, Cal. | 134,465 | 134,465 | 134,465 | | | 3,079 | | 1,934 | |
| 151 | Oshkosh, Wis. | 1,734 | 1,734 | 1,734 | | | | | 60 | |
| 152 | Pueblo, Colo. | 96,603 | 78,248 | 75,604 | 2,644 | 18,355 | 752 | | | |
| 153 | New Britain, Conn. | 93,544 | 93,370 | 93,370 | | 174 | 4,139 | | 3,219 | |
| 154 | La Crosse, Wis. | 45,279 | 45,279 | 45,270 | 9 | | 1,197 | | | |

Comparative summary for 148 cities, grouped

| Grand total: ² | | | | | | | | | | |
|---------------------------|--------------|--------------|--------------|-----------|-------------|-------------|----------|-------------|-------------|--|
| 1905..... | \$58,303,436 | \$57,229,945 | \$57,032,000 | \$197,945 | \$1,073,491 | \$1,802,001 | \$23,736 | \$4,073,160 | \$4,175,150 | |
| 1904..... | 54,427,575 | 53,223,007 | (*) | (*) | 1,204,568 | 1,705,527 | 25,594 | 2,044,442 | 4,014,966 | |
| 1903..... | 51,872,879 | 50,590,365 | (*) | (*) | 1,282,514 | 2,385,488 | 22,043 | 2,077,794 | 4,085,225 | |
| 1902..... | 49,333,943 | 48,354,953 | (*) | (*) | 978,990 | 2,904,743 | (*) | 2,183,552 | 2,888,633 | |
| Group I: | | | | | | | | | | |
| 1905..... | 36,556,534 | 36,236,891 | 36,085,057 | 151,834 | 319,643 | 773,213 | 7,449 | 3,574,766 | 4,011,168 | |
| 1904..... | 34,305,982 | 33,641,862 | (*) | (*) | 664,120 | 916,534 | 8,804 | 1,668,454 | 3,846,199 | |
| 1903..... | 33,199,625 | 32,407,930 | (*) | (*) | 791,695 | 1,398,179 | 8,185 | 1,735,957 | 3,650,680 | |
| 1902..... | 31,916,780 | 31,397,348 | (*) | (*) | 519,432 | 1,809,399 | (*) | 1,830,765 | 2,824,903 | |
| Group II: | | | | | | | | | | |
| 1905..... | 9,048,636 | 8,912,161 | 8,893,202 | 18,959 | 136,475 | 388,812 | 13,197 | 181,700 | 65,954 | |
| 1904..... | 8,319,720 | 8,205,801 | (*) | (*) | 113,919 | 261,483 | 12,331 | 176,777 | 63,345 | |
| 1903..... | 7,559,929 | 7,430,547 | (*) | (*) | 129,382 | 344,429 | 11,252 | 116,880 | 80,599 | |
| 1902..... | 7,029,792 | 6,941,661 | (*) | (*) | 88,131 | 308,135 | (*) | 191,009 | 16,331 | |
| Group III: | | | | | | | | | | |
| 1905..... | 7,732,949 | 7,364,559 | 7,350,031 | 14,528 | 368,390 | 374,719 | 1,977 | 244,273 | 27,016 | |
| 1904..... | 7,150,123 | 6,929,672 | (*) | (*) | 220,451 | 306,676 | 1,212 | 123,416 | 37,092 | |
| 1903..... | 6,890,092 | 6,731,145 | (*) | (*) | 158,947 | 355,877 | 2,220 | 176,323 | 45,480 | |
| 1902..... | 6,484,458 | 6,256,276 | (*) | (*) | 228,182 | 466,549 | (*) | 103,033 | 24,941 | |
| Group IV: ³ | | | | | | | | | | |
| 1905..... | 4,965,317 | 4,716,334 | 4,703,710 | 12,624 | 248,983 | 265,257 | 1,113 | 72,421 | 71,012 | |
| 1904..... | 4,651,750 | 4,445,672 | (*) | (*) | 206,078 | 220,834 | 3,247 | 75,795 | 68,330 | |
| 1903..... | 4,223,233 | 4,020,743 | (*) | (*) | 202,490 | 287,003 | 386 | 48,634 | 308,486 | |
| 1902..... | 3,902,913 | 3,759,668 | (*) | (*) | 143,245 | 320,660 | (*) | 58,745 | 22,458 | |

¹ Receipts in error subsequently corrected by refund payments.² Connected with penal institutions, except in the case of St. Louis.

GENERAL TABLES.

245

TEMPORARY RECEIPTS,¹ 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| CLASSIFIED BY SOURCE—continued. | | | | CLASSIFIED BY INDUSTRIES. | | | | | | | | City number. |
|---------------------------------|--------------------|---------|----------|---------------------------|-----------------------------|------------|----------------------------------|-------------------------------------|-------------------------------------|---|--------------------------|--------------|
| Rates. | 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. | |
| | | | | | | | \$10,092 | | | | | 133 |
| \$262,267 | | \$4,109 | | \$82,638 | \$186,069 | | | | | | | 134 |
| 49,071 | | 7,034 | | 67,591 | | | | | | | | 135 |
| | | | | | | | | | | | | 136 |
| | | | | | | | | | | | | 137 |
| 2,411 | | 2,454 | | | 2,425 | | 57 | | \$2,440 | | \$330 | 138 |
| 100,286 | | 1,225 | \$667 | 102,292 | | | 115 | | 1,016 | | 4,502 | 139 |
| 72,273 | | 1,062 | | 120,322 | | | | | 4,311 | | 82 | 140 |
| | | | | | | | 4,447 | | 3,248 | | | 141 |
| | | | | | | | | | | | | 142 |
| 91,043 | | 13,253 | | 94,639 | | | | | 1,812 | | 9,628 | 143 |
| | | 3,065 | | | | | | | 6,987 | | 15 | 144 |
| 92,764 | | | | 94,187 | | | | \$100 | | | | 145 |
| 28,251 | | 1,054 | 467 | 29,772 | | | | | | | | 146 |
| | | | | | | | | | | | | |
| 28,809 | | 2,427 | | 33,585 | | | 536 | | 4,766 | | | 147 |
| | | | | | | | 1,513 | | | | | 148 |
| 121,835 | | 6,391 | | 74,131 | 60,733 | | | | 1,573 | | | 149 |
| 123,817 | | 301 | 3,334 | 128,350 | | | | 1,857 | 4,258 | | | 150 |
| | | | | | | | | | | | | |
| | | | | | | | | | | | | |
| 94,729 | \$1,004 | 1,674 | | 95,549 | | | 50 | | 1,674 | | 60 | 151 |
| 86,184 | | 118 | | 90,285 | | | | | | | 1,004 | 152 |
| 42,867 | | 2 | | 38,217 | | | 1,197 | | | | 3,259 | 153 |
| | | 1,215 | | | | | | | | | 5,865 | 154 |

according to population in 1905: 1902 to 1905.

| | | | | | | | | | | | |
|--------------|-----------|-----------|-----------|--------------|-----------|-------------|-------------|-------------|-----------|-----------|-------------|
| \$46,743,217 | \$527,726 | \$813,532 | \$144,914 | \$47,396,604 | \$609,491 | \$1,360,349 | \$1,313,064 | \$3,458,658 | \$477,927 | \$528,965 | \$3,158,378 |
| 45,435,824 | 385,467 | 744,625 | 71,130 | 44,974,037 | 779,697 | 1,368,605 | 1,310,566 | 3,717,878 | 485,526 | 451,184 | 1,340,082 |
| 42,102,402 | 175,823 | 916,474 | 107,630 | 42,986,187 | 650,040 | 1,293,758 | 1,254,565 | 3,461,649 | 488,105 | 629,193 | 1,109,382 |
| 40,099,312 | 457,217 | 675,445 | 125,041 | 41,210,322 | 556,378 | 898,256 | 1,254,017 | 3,016,987 | 450,240 | 746,894 | 1,200,849 |
| | | | | | | | | | | | |
| 27,432,763 | 503,641 | 168,116 | 85,418 | 28,094,401 | 51,299 | 678,917 | 911,289 | 3,359,598 | 62,935 | 504,880 | 2,893,215 |
| 27,222,754 | 380,059 | 207,802 | 55,376 | 27,154,270 | 303,654 | 660,729 | 912,512 | 3,632,023 | 64,705 | 445,667 | 1,132,422 |
| 25,762,038 | 171,757 | 398,117 | 74,732 | 26,486,192 | 286,168 | 647,066 | 916,306 | 3,375,368 | 70,393 | 513,214 | 904,918 |
| 24,809,115 | 426,979 | 124,579 | 91,040 | 25,529,328 | 285,716 | 486,513 | 911,261 | 2,935,508 | 65,580 | 706,105 | 996,769 |
| | | | | | | | | | | | |
| 8,128,099 | 12,544 | 230,145 | 28,185 | 8,568,728 | | 6,680 | 199,510 | 40,797 | 100,970 | 12,544 | 119,407 |
| 7,622,315 | | 173,256 | 10,213 | 7,891,229 | 135 | 6,500 | 193,471 | 38,071 | 114,373 | | 75,941 |
| 6,827,559 | | 161,230 | 17,980 | 7,090,650 | | 6,500 | 167,917 | 34,175 | 111,333 | 70,983 | 78,371 |
| 6,335,131 | 22,906 | 151,805 | 4,475 | 6,653,281 | | | 172,779 | 32,113 | 109,049 | 24,478 | 38,092 |
| | | | | | | | | | | | |
| 6,804,495 | 11,541 | 250,299 | 18,629 | 6,698,233 | 198,167 | 399,553 | 133,281 | 30,706 | 208,224 | 11,541 | 53,244 |
| 6,489,131 | 5,408 | 182,653 | 4,535 | 6,189,208 | 169,478 | 389,058 | 128,807 | 23,919 | 201,718 | 5,408 | 42,527 |
| 6,069,929 | 4,066 | 229,117 | 7,080 | 5,984,835 | 123,751 | 381,377 | 108,687 | 29,577 | 202,626 | 5,739 | 53,500 |
| 5,615,836 | 4,832 | 253,051 | 16,216 | 5,675,171 | 122,530 | 305,871 | 103,565 | 27,583 | 177,941 | 12,946 | 58,851 |
| | | | | | | | | | | | |
| 4,377,860 | | 164,972 | 12,682 | 4,035,242 | 360,025 | 275,199 | 68,984 | 27,557 | 105,798 | | 92,512 |
| 4,101,624 | | 180,914 | 1,006 | 3,739,330 | 306,430 | 312,318 | 75,776 | 23,865 | 104,730 | 109 | 89,192 |
| 3,442,876 | | 128,010 | 7,838 | 3,424,510 | 240,121 | 258,815 | 61,655 | 22,529 | 103,753 | 39,257 | 72,593 |
| 3,339,230 | 2,500 | 146,010 | 13,310 | 3,352,542 | 148,132 | 105,872 | 66,412 | 21,783 | 97,670 | 3,365 | 107,137 |

² Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

¹ Not reported separately.

STATISTICS OF CITIES.

TABLE 16.—PLANTS, INDEBTEDNESS, EARNINGS, COSTS, AND

[Cities neither owning nor operating waterworks are omitted from this table. For a list of the

| City number. | CITY. | PLANT. | | | | | INDEBTEDNESS. | | EARNINGS. | | |
|--------------|------------------|-------------|------------------------|--------------------------|---------------|----------------|---------------------|-------------------------|--------------|--------------------------------------|-----------------------------------|
| | | Year built. | Year acquired by city. | Length of mains (miles). | Cost. | Present value. | Amount outstanding. | Annual interest charge. | Total. | For services to public. ¹ | For services to city (estimated). |
| | Grand total..... | | | 22,854.7 | \$581,393,180 | \$535,957,239 | \$270,733,611 | \$10,459,685 | \$52,358,385 | \$47,083,836 | \$5,274,549 |
| | Group I..... | | | 11,207.5 | 372,123,085 | 304,599,473 | 146,114,573 | 5,191,691 | 30,831,988 | 27,996,598 | 2,835,390 |
| | Group II..... | | | 4,631.0 | 91,482,446 | 99,095,109 | 55,345,338 | 2,766,123 | 9,391,029 | 8,464,476 | 926,553 |
| | Group III..... | | | 3,789.6 | 71,837,086 | 78,510,399 | 35,613,881 | 1,545,396 | 7,302,748 | 6,466,145 | 836,603 |
| | Group IV..... | | | 3,226.6 | 45,950,563 | 53,152,258 | 22,659,819 | 956,475 | 4,832,620 | 4,156,617 | 676,003 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|----|--------------------------------------|------------------|-------------------|---------|------------------|--------------|-------------------|-------------------|--------------|-------------|-----------|
| 1 | New York, N. Y..... | (²) | (⁴) | 1,950.5 | \$139,085,000 | \$74,672,087 | \$73,085,793 | \$2,481,491 | \$10,502,695 | \$9,748,870 | \$753,825 |
| 2 | Chicago, Ill..... | 1840 | 1851 | 2,053.3 | 39,099,256 | 39,099,256 | 3,909,498 | 153,940 | 4,733,145 | 4,212,220 | 520,925 |
| 3 | Philadelphia, Pa..... | 1801 | (⁶) | 1,496.8 | \$62,952,791 | \$62,952,791 | 2,820,500 | 837,735 | 4,165,739 | 3,804,714 | 361,025 |
| 4 | St. Louis, Mo..... | 1835 | (⁶) | 769.0 | 23,994,325 | 23,994,344 | 5,783,000 | 231,320 | 1,946,322 | 1,723,472 | 222,850 |
| 5 | Boston, Mass..... | 1848 | (⁶) | 736.1 | (⁶) | 15,500,000 | 6,671,250 | 283,830 | 2,642,570 | 2,442,670 | 199,900 |
| 6 | Baltimore, Md..... | 1808 | 1854 | 669.5 | 12,830,937 | 13,309,902 | 8,827,500 | 353,100 | 979,724 | 917,699 | 62,025 |
| 7 | Cleveland, Ohio..... | 1856 | (⁶) | 650.0 | 13,836,416 | 10,520,865 | 4,266,000 | 171,200 | 1,098,348 | 907,298 | 191,050 |
| 8 | Buffalo, N. Y..... | 1851 | 1868 | 511.8 | 7,520,628 | 7,520,628 | 3,998,132 | 158,451 | 797,241 | 700,351 | \$96,890 |
| 10 | Pittsburg, Pa..... | 1872 | (⁶) | 379.6 | 10,326,196 | 13,000,000 | 6,567,900 | 237,679 | 1,196,103 | 1,107,353 | 88,750 |
| 11 | Cincinnati, Ohio..... | 1840 | (⁶) | 475.0 | \$15,600,000 | \$12,190,500 | 6,817,500 | 230,300 | 1,024,535 | 946,435 | 78,100 |
| 12 | Detroit, Mich..... | 1874 | (⁶) | 682.8 | 8,172,848 | 8,172,848 | 1,041,000 | 37,910 | 705,585 | 504,010 | 111,575 |
| 13 | Milwaukee, Wis..... | 1872 | (⁶) | 397.3 | 5,544,688 | 5,525,800 | 326,500 | 14,735 | 588,591 | 520,116 | 68,475 |
| 14 | New Orleans, La. ¹⁰ | 1905 | (⁶) | ..... | 160,000 | 160,000 | (¹¹) | (¹¹) | ..... | ..... | ..... |
| 15 | Washington, D. C..... | 1854 | (¹²) | 435.8 | \$17,500,000 | \$17,980,452 | ..... | ..... | 451,390 | 371,390 | 80,000 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|--|------|------------------|-------|-------------------|--------------|--------------|-----------|-------------|-----------|----------|
| 16 | Newark, N. J..... | 1889 | 1900 | 344.8 | \$11,000,000 | \$11,204,904 | \$12,007,000 | \$472,155 | \$1,002,207 | \$939,132 | \$63,075 |
| 17 | Minneapolis, Minn..... | 1868 | (⁶) | 312.7 | 5,726,340 | \$5,726,340 | 1,930,000 | 76,950 | 405,020 | 311,395 | 93,625 |
| 18 | Jersey City, N. J..... | 1904 | (⁶) | 217.2 | 7,900,000 | 6,000,000 | 5,544,000 | 269,125 | 961,604 | 904,204 | 57,400 |
| 19 | Louisville, Ky..... | 1860 | 1903 | 284.9 | 7,203,840 | 8,000,000 | 2,418,838 | 135,840 | 521,461 | 502,461 | 19,000 |
| 20 | Indianapolis, Ind. ¹³ | 1895 | 1897 | 4.7 | (⁶) | 27,500 | 10,000 | 600 | 3,206 | 3,206 | ..... |
| 21 | Providence, R. I..... | 1871 | (⁶) | 356.1 | 6,862,976 | 4,291,172 | 5,326,000 | 190,665 | 717,572 | 670,049 | \$47,523 |
| 22 | St. Paul, Minn..... | 1870 | 1882 | 276.2 | 4,395,347 | 5,000,000 | 2,352,000 | 108,925 | 358,394 | 292,094 | 66,300 |
| 23 | Rochester, N. Y..... | 1873 | (⁶) | 315.0 | 8,030,116 | 7,978,792 | 6,129,000 | 214,515 | 557,554 | 474,454 | 83,100 |
| 24 | Kansas City, Mo..... | 1874 | 1895 | 318.0 | 6,244,605 | 8,000,000 | 3,790,000 | 165,425 | 767,722 | 676,522 | 91,200 |
| 25 | Toledo, Ohio..... | 1873 | (⁶) | 215.0 | 555,987 | 2,005,623 | 1,297,000 | 57,130 | 251,006 | 212,506 | 38,500 |
| 26 | Denver, Colo. ¹⁶ | 1889 | 1894 | 42.0 | (⁶) | 160,000 | 110,000 | 6,500 | 5,190 | 5,190 | ..... |
| 27 | Allentown, Pa..... | 1847 | (⁶) | 190.0 | 2,548,379 | \$6,500,000 | 2,544,000 | 99,890 | 464,642 | 419,417 | 45,225 |
| 28 | Columbus, Ohio..... | 1871 | (⁶) | 211.1 | 2,819,438 | 3,500,000 | 2,782,000 | 116,700 | 290,001 | 246,176 | 43,825 |
| 29 | Worcester, Mass..... | 1845 | 1848 | 192.9 | 4,325,987 | 4,348,075 | 3,805,000 | 144,675 | 390,078 | 340,578 | 49,500 |
| 30 | Los Angeles, Cal..... | 1868 | 1902 | 502.1 | 3,197,304 | 5,473,900 | 3,647,500 | 174,180 | 914,783 | 886,583 | 28,200 |
| 31 | Memphis, Tenn..... | 1876 | 1903 | 153.2 | 2,688,809 | 3,500,000 | 2,700,000 | 120,500 | 370,960 | 331,930 | \$39,030 |
| 34 | Syracuse, N. Y..... | 1842 | 1891 | 198.6 | 4,661,903 | 4,661,903 | 4,075,000 | 140,300 | 347,302 | 277,077 | 70,225 |
| 38 | Fall River, Mass..... | 1874 | (⁶) | 100.0 | 2,101,107 | 1,966,900 | 1,650,000 | 67,850 | 215,232 | 186,907 | 28,325 |
| 39 | Portland, Oreg..... | 1857 | 1886 | 266.0 | 6,982,718 | 7,300,000 | 3,150,000 | 160,000 | 535,571 | 513,821 | 21,750 |
| 40 | Atlanta, Ga..... | 1874 | (⁶) | 172.5 | (¹¹) | 4,050,000 | 1,078,000 | 44,198 | 311,524 | 270,774 | 40,750 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|-------------------|-------------------|---------|-------------|-------------|-------------|-----------|-----------|-----------|----------|
| 41 | Seattle, Wash..... | 1885 | 1900 | 218.5 | \$3,809,895 | \$4,572,200 | \$2,050,000 | \$102,500 | \$532,512 | \$487,787 | \$44,725 |
| 42 | Dayton, Ohio..... | 1870 | (⁶) | 147.0 | 2,014,402 | 2,014,402 | 855,000 | 34,125 | 173,164 | 135,714 | 37,450 |
| 43 | Albany, N. Y..... | 1799 | 1850 | 140.0 | 3,602,590 | 2,252,060 | 1,227,250 | 51,779 | 345,384 | 321,009 | 24,375 |
| 44 | Grand Rapids, Mich..... | 1874 | (⁶) | 161.4 | 1,740,926 | 1,556,000 | 1,025,000 | 45,525 | 168,715 | 148,208 | \$20,507 |
| 45 | Cambridge, Mass..... | 1856 | 1865 | 126.7 | 6,023,740 | 3,105,264 | 3,646,600 | 140,287 | 378,173 | 352,023 | 26,150 |
| 46 | Lowell, Mass..... | 1873 | (⁶) | 135.3 | 3,011,206 | 4,450,000 | 1,145,700 | 45,828 | 233,159 | 202,434 | 30,725 |
| 47 | Hartford, Conn..... | 1854 | (⁶) | 139.5 | 3,424,803 | 3,472,042 | 675,000 | 27,000 | 264,095 | 239,863 | \$24,232 |
| 48 | Reading, Pa..... | 1819 | 1865 | 108.3 | 2,467,637 | 2,453,152 | 400,000 | 16,000 | 227,118 | 200,915 | \$26,203 |
| 49 | Richmond, Va..... | 1830 | (⁶) | 116.5 | \$2,856,463 | \$3,500,000 | 1,172,100 | 41,024 | 197,291 | 178,341 | 18,950 |
| 50 | Nashville, Tenn..... | 1832 | (⁶) | 100.1 | 2,125,000 | 3,090,000 | 1,360,000 | 66,895 | 221,787 | 200,212 | 21,575 |
| 51 | Trenton, N. J..... | 1802 | 1859 | \$151.5 | 100,000 | 1,927,000 | 672,500 | 26,775 | 163,970 | 150,145 | 13,825 |
| 52 | Wilmington, Del..... | 1827 | (⁶) | 117.0 | 1,750,000 | 2,000,000 | 379,000 | 15,840 | 226,014 | 204,339 | 21,675 |
| 53 | Camden, N. J..... | 1899 | (⁶) | 91.6 | 2,585,000 | 2,585,000 | 1,246,000 | 50,790 | 248,171 | 224,446 | 23,725 |
| 55 | Lynn, Mass..... | 1871 | (⁶) | 138.0 | 2,965,704 | \$2,994,891 | 1,398,500 | 78,495 | 263,923 | 242,873 | 21,050 |
| 56 | Troy, N. Y..... | 1833 | (⁶) | 97.0 | 3,159,731 | 4,000,000 | 1,829,647 | 69,415 | 176,248 | 147,998 | 28,250 |
| 58 | New Bedford, Mass..... | 1866 | (⁶) | 104.2 | \$3,293,234 | 2,531,201 | 1,508,000 | 62,880 | 206,942 | 180,167 | 26,775 |
| 59 | Springfield, Mass..... | (¹⁷) | (¹⁸) | 154.7 | 2,314,324 | 2,153,541 | 595,000 | 22,575 | 358,469 | 330,094 | 28,375 |
| 61 | Lawrence, Mass..... | 1875 | (⁶) | 85.6 | 2,095,429 | 1,281,938 | 752,000 | 32,080 | 129,895 | 109,870 | 20,025 |
| 62 | Somerville, Mass..... | 1868 | (⁶) | 90.3 | 885,503 | 881,846 | 102,000 | 4,230 | 256,935 | 231,110 | 25,825 |
| 64 | Savannah, Ga..... | 1859 | (⁶) | 66.2 | 1,130,000 | 1,130,000 | 912,000 | 45,600 | 124,461 | 108,011 | 16,450 |

¹ Receipts from public.² Payments for expenses.³ Eight plants—one each built in 1842, 1873, 1874, 1884, 1893, and 1897, while for the other two the year was not reported.⁴ Eight plants—one each acquired in 1856 and 1903, and six built by city.⁵ Estimated.⁶ Built by city.⁷ Deficit in earnings.⁸ Not reported.⁹ Estimated by city officials.¹⁰ Waterworks not completed.

EARNING CAPACITY OF WATERWORKS: 1905.

cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| COSTS AND ALLOWANCES FOR OPERATION AND MAINTENANCE. | | | | | NET EARNINGS, OR EXCESS OF— | | | CAPITALIZATION OF NET EARNINGS ON BASIS OF EXCESS OF — | | | City num-ber. |
|---|---------------------|-------------------|-------------|---|------------------------------|---|---|--|---|---|---------------|
| Total. | Costs. ² | Allowances. | | Costs, with allowance for depreciation. | Total earnings over — | | Earnings for services to public over costs. | Total earnings over — | | Earnings for services to public over costs. | |
| | | For depreciation. | For taxes. | | Total costs and allow-ances. | Costs, with allowance for depreciation. | | Total costs and allow-ances. | Costs, with allowance for depreciation: | | |
| | | | | | | | | | | | |
| \$43,391,533 | \$20,360,191 | \$16,060,523 | \$6,970,819 | \$36,420,714 | \$8,966,852 | \$15,937,671 | \$26,723,645 | \$199,263,378 | \$354,170,467 | \$593,858,778 | |
| 25,830,227 | 12,833,916 | 9,133,185 | 3,923,126 | 21,967,101 | 4,941,761 | 8,864,887 | 15,162,682 | 137,271,138 | 246,246,861 | 421,185,611 | |
| 7,491,654 | 3,201,555 | 2,985,228 | 1,304,871 | 6,186,783 | 1,899,375 | 3,204,246 | 5,262,921 | 45,223,214 | 76,291,571 | 125,307,643 | |
| 5,919,370 | 2,486,393 | 2,355,312 | 1,077,665 | 4,841,705 | 1,383,378 | 2,461,043 | 3,979,752 | 31,440,409 | 55,932,795 | 90,448,909 | |
| 4,090,282 | 1,838,327 | 1,586,798 | 665,157 | 3,425,125 | 742,338 | 1,407,495 | 2,318,290 | 17,674,714 | 33,511,792 | 55,197,881 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|-------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|---------------|---------------|---------------|----|
| \$6,455,232 | \$3,098,721 | \$2,240,163 | \$1,116,348 | \$5,338,884 | \$4,047,463 | \$5,163,811 | \$6,650,149 | \$119,043,029 | \$151,876,794 | \$195,562,617 | 1 |
| 3,046,254 | 1,709,450 | 1,172,978 | 163,826 | 2,882,428 | 1,686,891 | 1,850,717 | 2,502,770 | 42,172,250 | 46,267,925 | 62,569,250 | 2 |
| 4,772,757 | 1,970,728 | 1,888,584 | 913,445 | 3,859,312 | 707,018 | 306,427 | 1,833,986 | 9,012,559 | 9,012,559 | 53,940,764 | 3 |
| 1,922,464 | 924,060 | 719,830 | 278,574 | 1,643,890 | 23,858 | 302,432 | 799,412 | 846,450 | 7,810,800 | 19,985,300 | 4 |
| 2,995,281 | 2,299,951 | 465,000 | 230,330 | 2,764,951 | 735,711 | 712,381 | 142,719 | ----- | ----- | 3,319,047 | 5 |
| 1,099,849 | 435,818 | 399,297 | 264,734 | 835,115 | 7120,125 | 144,609 | 481,881 | ----- | 3,615,225 | 12,047,275 | 6 |
| 865,905 | 381,630 | 315,626 | 168,649 | 697,256 | 232,443 | 401,092 | 525,668 | 5,811,075 | 10,027,300 | 13,141,700 | 7 |
| 930,507 | 539,434 | 225,619 | 165,454 | 765,053 | 7133,266 | 32,188 | 160,917 | ----- | 804,700 | 4,022,925 | 8 |
| 836,344 | 291,774 | 390,000 | 154,570 | 681,774 | 359,769 | 514,329 | 915,579 | 9,993,306 | 14,286,917 | 22,654,972 | 10 |
| 1,100,913 | 617,072 | 365,715 | 118,126 | 982,787 | 776,378 | 41,748 | 329,363 | ----- | 1,227,882 | 9,687,147 | 11 |
| 517,403 | 152,077 | 245,185 | 120,141 | 397,262 | 188,182 | 308,323 | 441,933 | 5,227,278 | 8,564,528 | 12,275,917 | 12 |
| 408,174 | 193,276 | 165,774 | 49,124 | 359,050 | 180,417 | 229,541 | 326,840 | 4,009,267 | 5,100,911 | 7,263,111 | 13 |
| 939,144 | 219,925 | 539,414 | 179,805 | 759,339 | 7487,754 | 7307,949 | 151,465 | ----- | ----- | 4,093,648 | 14 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|--------------|----|
| \$809,683 | \$287,871 | \$336,147 | \$185,665 | \$624,018 | \$192,524 | \$378,189 | \$651,261 | \$4,936,513 | \$9,697,153 | \$16,699,000 | 16 |
| 402,436 | 163,075 | 171,790 | 67,571 | 334,865 | 2,584 | 70,155 | 148,320 | 73,829 | 2,004,429 | 4,237,714 | 17 |
| 935,614 | 672,274 | 180,000 | 83,340 | 852,274 | 25,990 | 109,330 | 231,930 | 530,408 | 2,231,225 | 4,733,265 | 18 |
| 591,146 | 224,666 | 240,000 | 126,480 | 464,666 | 769,685 | 56,795 | 277,795 | ----- | 1,032,637 | 5,060,818 | 19 |
| 145,641 | 5,641 | (14) | (14) | 145,641 | 72,435 | 72,435 | 72,435 | ----- | ----- | ----- | 20 |
| 291,248 | 99,433 | 128,735 | 63,080 | 228,168 | 426,324 | 489,404 | 570,616 | 11,842,333 | 13,594,444 | 15,850,444 | 21 |
| 283,775 | 73,325 | 150,000 | 60,450 | 223,325 | 74,619 | 135,069 | 218,769 | 1,622,152 | 2,936,283 | 4,755,848 | 22 |
| 497,409 | 141,954 | 239,364 | 116,091 | 381,818 | 60,145 | 176,236 | 332,500 | 1,718,457 | 5,035,314 | 9,500,000 | 23 |
| 592,526 | 276,926 | 240,000 | 75,600 | 516,926 | 175,196 | 250,796 | 399,696 | 3,808,609 | 5,452,087 | 8,686,870 | 24 |
| 176,640 | 88,693 | 60,169 | 27,778 | 148,862 | 74,366 | 102,144 | 123,813 | 1,690,137 | 2,321,455 | 2,813,932 | 25 |
| (14) | ----- | (14) | (14) | (14) | 5,190 | 5,190 | 5,190 | (16) | ----- | (16) | 26 |
| 601,187 | 290,942 | 195,000 | 115,245 | 485,942 | 7136,545 | 721,300 | 128,475 | ----- | 347,929 | 3,294,231 | 27 |
| 275,388 | 123,488 | 105,000 | 46,900 | 228,488 | 14,613 | 61,513 | 122,688 | ----- | 1,464,595 | 2,921,143 | 28 |
| 270,735 | 74,463 | 130,442 | 65,830 | 204,905 | 119,343 | 185,173 | 266,115 | 3,060,077 | 4,748,026 | 6,823,462 | 29 |
| \$44,940 | 148,208 | 164,217 | 32,515 | 312,425 | 569,843 | 602,358 | 738,375 | 11,871,729 | 12,549,125 | 15,382,812 | 30 |
| 337,360 | 171,145 | 105,000 | 61,215 | 276,145 | 33,600 | 94,815 | 160,785 | 746,667 | 2,107,000 | 3,573,000 | 31 |
| 333,716 | 111,630 | 139,857 | 82,329 | 251,387 | 13,586 | 95,915 | 165,547 | 399,587 | 2,820,997 | 4,869,029 | 34 |
| 142,815 | 51,452 | 59,007 | 32,356 | 110,477 | 72,417 | 104,773 | 135,455 | 1,766,269 | 2,555,434 | 3,303,780 | 38 |
| 314,906 | 68,855 | 219,000 | 32,051 | 282,855 | 220,665 | 252,716 | 449,966 | 4,326,765 | 4,955,216 | 8,822,863 | 39 |
| 284,489 | 132,614 | 121,500 | 30,375 | 254,114 | 27,035 | 57,410 | 138,160 | 659,390 | 1,400,244 | 3,369,756 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-------------|-------------|-------------|----|
| \$311,028 | \$119,178 | \$137,166 | \$54,684 | \$256,344 | \$221,484 | \$276,168 | \$368,609 | \$4,429,680 | \$5,523,360 | \$7,372,180 | 41 |
| 152,364 | 64,758 | 60,432 | 27,174 | 125,190 | 20,800 | 47,974 | 71,141 | 520,000 | 1,199,350 | 1,778,525 | 42 |
| 231,995 | 128,468 | 67,562 | 35,966 | 196,030 | 113,389 | 149,354 | 192,541 | 2,699,739 | 3,556,048 | 4,584,310 | 43 |
| 135,004 | 59,896 | 46,680 | 28,428 | 106,576 | 33,711 | 62,139 | 88,312 | 766,159 | 1,412,250 | 2,007,091 | 44 |
| 245,127 | 102,844 | 93,158 | 49,125 | 196,002 | 133,046 | 182,171 | 249,179 | 3,501,211 | 4,793,974 | 6,557,342 | 45 |
| 323,874 | 111,298 | 133,500 | 79,076 | 244,798 | 790,715 | 711,639 | 91,136 | ----- | ----- | 2,278,400 | 46 |
| 266,508 | 108,287 | 104,161 | 54,060 | 212,448 | 72,413 | 51,647 | 131,576 | ----- | 1,291,175 | 3,289,400 | 47 |
| 150,920 | 54,413 | 73,595 | 22,912 | 128,008 | 76,198 | 99,110 | 146,502 | 1,904,950 | 2,477,750 | 3,662,550 | 48 |
| 188,636 | 46,886 | 105,000 | 36,750 | 151,886 | 8,655 | 247,286 | 131,455 | ----- | 1,297,286 | 3,755,857 | 49 |
| 207,431 | 79,969 | 92,700 | 34,762 | 172,669 | 14,366 | 49,118 | 120,243 | 292,979 | 1,002,408 | 2,453,939 | 50 |
| 143,490 | 57,661 | 57,810 | 28,019 | 115,471 | 20,480 | 48,499 | 92,484 | 499,512 | 1,182,902 | 2,255,707 | 51 |
| 156,382 | 75,382 | 60,000 | 21,000 | 135,382 | 69,632 | 1,547,377 | 128,957 | 1,547,377 | 2,014,044 | 2,865,711 | 52 |
| 200,334 | 85,053 | 77,550 | 37,731 | 162,603 | 47,837 | 85,568 | 139,393 | 1,166,756 | 2,087,024 | 3,399,829 | 53 |
| 219,607 | 82,974 | 89,847 | 47,086 | 172,821 | 44,016 | 91,102 | 159,899 | 786,000 | 1,626,803 | 2,855,339 | 55 |
| 278,922 | 94,202 | 120,000 | 64,720 | 214,202 | 7102,674 | 737,954 | 53,796 | ----- | ----- | 1,415,684 | 56 |
| 166,018 | 49,836 | 75,936 | 40,246 | 125,772 | 40,924 | 81,170 | 130,331 | 998,146 | 1,979,756 | 3,178,805 | 58 |
| 171,397 | 78,321 | 64,606 | 28,470 | 142,927 | 187,072 | 215,542 | 251,773 | 4,922,848 | 5,672,158 | 6,625,605 | 59 |
| 123,692 | 69,697 | 38,458 | 21,587 | 102,155 | 6,203 | 27,740 | 46,173 | 144,255 | 645,070 | 1,073,791 | 61 |
| 96,897 | 56,201 | 26,455 | 14,241 | 82,656 | 170,038 | 174,279 | 174,909 | 4,147,268 | 4,250,707 | 4,260,673 | 62 |
| 83,506 | 37,312 | 33,900 | 12,294 | 71,212 | 40,955 | 53,249 | 70,699 | 819,100 | 1,064,980 | 1,413,980 | 64 |

¹ No city record.² Title vested in United States Government.³ Report is for waterworks in Brightwood, a suburb of Indianapolis.⁴ Allowances not computed, because data are incomplete.⁵ Waterworks owned by city, but leased to private company.⁶ Not computed, because data are incomplete.⁷ Three plants—one each built in 1864, 1873, and 1890.⁸ Three plants—one acquired in 1872, and two built by city.

STATISTICS OF CITIES.

TABLE 16.—PLANTS, INDEBTEDNESS, EARNINGS, COSTS, AND

[Cities neither owning nor operating waterworks are omitted from this table. For a list of the

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | PLANT. | | | | | INDEBTEDNESS | | EARNINGS. | | |
|--------------|-----------------------------|------------------|------------------------|--------------------------|------------------|----------------|---------------------|-------------------------|-----------|--------------------------------------|-----------------------------------|
| | | Year built. | Year acquired by city. | Length of mains (miles). | Cost. | Present value. | Amount outstanding. | Annual interest charge. | Total. | For services to public. ¹ | For services to city (estimated). |
| 65 | Hoboken, N. J. ² | | | 432.0 | (³) | \$250,000 | \$20,000 | \$900 | \$210,793 | \$202,043 | \$8,750 |
| 67 | Duluth, Minn. | (³) | (³) | 80.0 | \$2,123,823 | 2,494,523 | 2,109,500 | 99,146 | 168,691 | 123,575 | \$45,116 |
| 69 | Manchester, N. H. | 1873 | (³) | 107.8 | 1,773,532 | 1,773,532 | 800,000 | 33,500 | 136,353 | 113,144 | \$23,209 |
| 70 | Evansville, Ind. | 1900 | (³) | 82.0 | 1,200,000 | 1,000,000 | 400,000 | 24,000 | 114,858 | 100,633 | 14,225 |
| 71 | Yonkers, N. Y. | 1874 | (³) | 98.4 | 2,083,479 | 2,083,479 | 1,770,000 | 84,450 | 189,696 | 160,686 | \$29,010 |
| 74 | Waterbury, Conn. | 1868 | (³) | 70.2 | 1,937,404 | 2,000,000 | 865,000 | 33,600 | 168,463 | 153,063 | 15,400 |
| 75 | Salt Lake City, Utah | 1875 | (³) | 156.0 | 765,628 | 4,752,620 | 1,100,000 | 44,000 | 154,385 | 119,385 | 35,000 |
| 76 | Erie, Pa. | 1868 | (³) | 119.8 | 3,483,861 | 2,188,913 | 500,000 | 20,000 | 183,766 | 165,016 | 18,750 |
| 78 | Schenectady, N. Y. | 1872 | 1885 | 69.8 | 925,000 | 1,053,651 | 929,000 | 36,000 | 208,593 | 182,818 | 25,775 |
| 79 | Norfolk, Va. | 1872 | (³) | 74.0 | 1,282,835 | 1,500,000 | 1,015,000 | 42,600 | 154,537 | 142,562 | 11,975 |
| 82 | Harrisburg, Pa. | 1840 | (³) | 60.0 | 1,300,000 | 2,393,865 | 611,600 | 23,720 | 194,017 | 175,767 | 18,250 |
| 84 | Dallas, Tex. | 1876 | 1882 | 133.0 | 1,666,098 | *1,666,099 | 781,284 | 35,777 | 177,242 | 140,832 | *\$36,410 |
| 85 | Tacoma, Wash. | 1883 | 1893 | 122.2 | 1,804,839 | 2,100,000 | 1,500,000 | 75,000 | 218,059 | 190,668 | *\$27,391 |
| 87 | Youngstown, Ohio. | 1872 | (³) | 95.0 | 135,000 | 1,303,170 | 261,200 | 13,060 | 126,869 | 100,394 | 26,475 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|-----|-----------------------------|------|------------------|-------|-------------------|-------------|-----------|----------|-----------|----------|-----------|
| 88 | Fort Wayne, Ind. | 1880 | (³) | 95.3 | \$847,482 | \$1,600,000 | \$294,600 | \$11,784 | \$101,979 | \$83,029 | \$18,950 |
| 89 | Holyoke, Mass. | 1873 | (³) | 86.0 | 1,481,499 | 1,295,308 | 350,000 | 13,780 | 117,736 | 106,609 | \$11,127 |
| 91 | Brockton, Mass. | 1880 | (³) | 97.3 | 1,653,448 | 1,652,500 | 1,490,000 | 57,110 | 134,031 | 113,056 | 20,975 |
| 92 | Saginaw, Mich. | 1873 | (³) | 97.4 | (¹¹) | 885,000 | 492,500 | 19,460 | 87,695 | 64,495 | 23,200 |
| 93 | Lincoln, Nebr. | 1885 | (³) | 66.0 | 600,000 | 1,350,650 | 203,600 | 8,694 | 76,969 | 63,169 | 13,800 |
| 94 | Lancaster, Pa. | 1836 | (³) | 64.0 | (³) | 1,250,000 | 435,500 | 15,915 | 132,839 | 118,264 | 14,575 |
| 95 | Covington, Ky. | 1891 | (³) | 45.1 | 1,616,500 | 1,630,000 | 1,319,200 | 52,768 | 105,455 | 97,055 | 8,400 |
| 96 | Altoona, Pa. | 1860 | 1872 | 62.5 | (¹¹) | 2,000,000 | 479,000 | 19,160 | 109,665 | 96,590 | 13,075 |
| 97 | Spokane, Wash. | 1885 | (³) | 128.8 | 1,756,512 | 2,050,000 | 1,450,969 | 82,058 | 307,810 | 285,935 | 21,875 |
| 99 | Pawtucket, R. I. | 1878 | (³) | 158.1 | 2,006,216 | 2,006,216 | 1,385,000 | 55,100 | 242,535 | 222,135 | 20,400 |
| 100 | South Bend, Ind. | 1873 | (³) | 78.0 | 848,521 | 848,521 | 194,000 | 8,540 | 95,872 | 75,572 | 20,300 |
| 101 | Binghamton, N. Y. | 1867 | (³) | 80.0 | *1,500,000 | *3,000,000 | ..... | 124,088 | 126,830 | 107,155 | 19,675 |
| 102 | Augusta, Ga. | 1840 | (³) | 60.2 | *1,176,831 | *1,176,831 | 590,000 | 26,550 | 89,311 | 70,961 | 18,350 |
| 103 | Bayonne, N. J. ³ | | | 40.1 | (³) | 400,760 | 215,500 | 9,340 | 181,087 | 169,487 | 11,600 |
| 104 | Mobile, Ala. | 1899 | (³) | 105.3 | 437,032 | 755,000 | 525,000 | 23,625 | 88,785 | 71,310 | 17,475 |
| 106 | McKeesport, Pa. | 1882 | (³) | 56.5 | 104,391 | 400,000 | 102,000 | 5,100 | 83,148 | 73,498 | 9,650 |
| 107 | Dubuque, Iowa | 1870 | 1900 | 45.0 | 620,000 | 620,000 | 444,000 | 11,100 | 44,361 | 35,561 | 8,800 |
| 109 | Springfield, Ohio | 1881 | (³) | 71.0 | 821,000 | 1,000,000 | 370,000 | 17,500 | 83,706 | 67,106 | 16,600 |
| 110 | Wheeling, W. Va. | 1834 | (³) | 44.8 | 848,973 | *1,500,000 | 39,200 | 1,764 | 156,499 | 146,499 | 10,000 |
| 111 | Sioux City, Iowa | 1885 | (³) | 64.2 | 552,272 | 552,720 | 62,000 | 3,720 | 75,651 | 67,026 | 8,625 |
| 112 | Bay City, Mich. | 1872 | (³) | 78.1 | 918,279 | 767,858 | 447,000 | 21,580 | 59,009 | 41,934 | 17,075 |
| 113 | Allentown, Pa. | 1865 | 1869 | 57.6 | 371,500 | 759,314 | 345,500 | 12,093 | 86,072 | 76,022 | 10,050 |
| 115 | Montgomery, Ala. | 1885 | 1898 | 74.4 | 725,443 | 700,000 | 800,000 | 36,000 | 79,983 | 67,958 | 12,025 |
| 120 | Springfield, Ill. | 1866 | (³) | 69.5 | 1,050,000 | 1,500,000 | ..... | ..... | 103,435 | 92,135 | 11,300 |
| 121 | Malden, Mass. | 1860 | (³) | 82.6 | 1,114,682 | 1,141,762 | 663,000 | 25,880 | 118,611 | 108,411 | 10,200 |
| 122 | Canton, Ohio | 1869 | (³) | 74.0 | 788,292 | 1,000,000 | 341,000 | 14,165 | 70,432 | 59,057 | 11,375 |
| 124 | Haverhill, Mass. | 1804 | 1891 | 82.0 | 1,410,891 | 1,410,891 | 981,000 | 39,240 | 115,299 | 106,399 | 8,900 |
| 125 | Topeka, Kans. | 1881 | 1905 | 50.4 | 630,400 | 630,000 | 620,000 | 27,500 | 70,094 | 61,744 | 8,350 |
| 126 | Salem, Mass. | 1869 | (³) | 65.5 | 1,944,582 | 1,944,582 | 205,350 | 7,916 | 99,901 | 87,176 | 12,725 |
| 127 | Atlantic City, N. J. | 1882 | 1895 | 79.0 | 1,421,223 | 1,390,179 | 1,280,000 | 59,410 | 147,134 | 130,709 | 16,425 |
| 129 | Chelsea, Mass. | 1867 | (³) | 39.1 | 502,562 | 462,000 | 310,000 | 12,400 | 123,948 | 116,098 | 7,850 |
| 130 | Newton, Mass. | 1876 | (³) | 140.7 | 2,214,245 | 2,214,245 | 1,610,000 | 66,225 | 165,680 | 141,355 | 24,325 |
| 135 | Jacksonville, Fla. | 1880 | (³) | 47.3 | 473,332 | 473,332 | 425,000 | 17,000 | 82,638 | 62,279 | *\$20,369 |
| 137 | Rockford, Ill. | 1876 | (³) | 76.1 | 702,720 | 702,722 | 68,600 | 2,290 | 78,566 | 67,591 | 10,975 |
| 140 | Galveston, Tex. | 1888 | (³) | 50.3 | 1,500,000 | 1,550,000 | 52,000 | 2,600 | 114,567 | 102,282 | 12,275 |
| 141 | Fitchburg, Mass. | 1873 | (³) | 72.2 | *1,400,000 | 1,159,608 | 487,000 | 19,545 | 120,322 | 77,562 | *\$42,760 |
| 143 | Auburn, N. Y. | 1865 | 1894 | 67.8 | 663,629 | 663,629 | 355,000 | 14,200 | 94,639 | 81,688 | *\$12,951 |
| 145 | Woonsocket, R. I. | 1884 | 1885 | 52.6 | 819,163 | 1,114,011 | 982,000 | 38,280 | 94,187 | 70,111 | *\$24,076 |
| 146 | Joliet, Ill. | 1883 | 1889 | 34.9 | (¹¹) | 600,000 | 61,300 | 3,280 | 36,647 | 29,772 | 6,875 |
| 147 | Kalamazoo, Mich. | 1869 | (³) | 60.0 | 435,564 | 350,000 | ..... | ..... | 45,810 | 33,585 | 12,225 |
| 149 | Taunton, Mass. | 1876 | (³) | 81.8 | 1,337,159 | 1,337,159 | 855,500 | 34,020 | 95,856 | 74,131 | 21,725 |
| 150 | Sacramento, Cal. | 1852 | 1856 | 48.0 | 498,500 | 2,135,500 | 142,000 | 5,680 | 140,125 | 128,360 | 11,775 |
| 152 | Pueblo, Colo. | 1874 | (³) | 75.0 | (³) | 702,261 | 415,000 | 18,675 | 95,549 | 77,194 | *\$18,355 |
| 153 | New Britain, Conn. | 1857 | (³) | 70.0 | 1,600,000 | 2,000,000 | 575,000 | 23,000 | 101,785 | 90,285 | 11,500 |
| 154 | La Crosse, Wis. | 1880 | (³) | 52.1 | 469,699 | 469,699 | 196,500 | 8,370 | 50,367 | 38,217 | 12,150 |

¹ Receipts from public.² Payments for expenses.³ City owns distribution system only.⁴ Estimated.⁵ Not reported.⁶ Two plants—one each built in 1883 and 1891.

EARNING CAPACITY OF WATERWORKS: 1905—Continued.

cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| COSTS AND ALLOWANCES FOR OPERATION AND MAINTENANCE. | | | | | NET EARNINGS, OR EXCESS OF— | | | CAPITALIZATION OF NET EARNINGS ON BASIS OF EXCESS OF— | | | City number. |
|---|---------------------|-------------------|------------|---|------------------------------|---|---|---|---|---|--------------|
| Total. | Costs. ² | Allowances. | | Costs, with allowance for depreciation. | Total earnings over— | | Earnings for services to public over costs. | Total earnings over— | | Earnings for services to public over costs. | |
| | | For depreciation. | For taxes. | | Total costs and allow-ances. | Costs, with allowance for depreciation. | | Total costs and allow-ances. | Costs, with allowance for depreciation. | | |
| \$189,431 | \$179,336 | \$7,500 | \$2,595 | \$186,836 | \$21,362 | \$23,957 | \$22,707 | \$474,711 | \$532,377 | \$504,600 | 65 |
| 145,757 | 49,817 | 74,836 | 21,104 | 124,653 | 22,934 | 44,038 | 73,758 | 487,957 | 936,978 | 1,569,319 | 67 |
| 109,890 | 27,793 | 53,206 | 28,891 | 80,999 | 26,463 | 55,354 | 85,351 | 630,071 | 1,317,952 | 2,032,167 | 69 |
| 107,751 | 65,001 | 30,000 | 12,750 | 95,001 | 7,107 | 19,857 | 35,632 | 118,450 | 330,950 | 593,867 | 70 |
| 199,365 | 85,857 | 62,504 | 51,004 | 148,361 | ¹⁰ 9,609 | 41,355 | 74,829 | | 801,144 | 1,558,938 | 71 |
| 107,160 | 26,820 | 60,000 | 20,340 | 86,820 | 61,303 | 81,643 | 126,243 | 1,571,785 | 2,093,415 | 3,236,100 | 74 |
| 261,154 | 54,700 | 142,579 | 63,875 | 197,279 | ¹⁰ 106,769 | ¹⁰ 42,894 | 64,685 | | | 1,367,125 | 75 |
| 151,633 | 61,603 | 65,667 | 24,363 | 127,270 | 32,133 | 56,496 | 103,413 | 803,325 | 1,412,400 | 2,585,325 | 76 |
| 83,277 | 36,968 | 31,610 | 14,699 | 68,578 | 115,316 | 140,015 | 145,850 | 2,956,821 | 3,590,128 | 3,739,744 | 78 |
| 122,823 | 60,813 | 45,000 | 17,010 | 105,813 | 31,714 | 48,724 | 81,749 | 755,095 | 1,160,095 | 1,946,405 | 79 |
| 158,113 | 62,358 | 71,816 | 23,939 | 134,174 | 35,904 | 59,843 | 113,409 | 920,615 | 1,534,436 | 2,907,923 | 82 |
| 166,486 | 98,176 | 49,983 | 18,327 | 148,159 | 10,756 | 29,083 | 42,656 | 233,826 | 632,239 | 927,364 | 84 |
| 154,921 | 63,109 | 63,000 | 28,812 | 126,109 | 63,138 | 91,950 | 127,559 | 1,262,760 | 1,839,000 | 2,551,180 | 85 |
| 108,177 | 57,406 | 39,095 | 11,676 | 96,501 | 18,692 | 30,368 | 42,988 | 373,840 | 607,360 | 859,700 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|-----------|----------|----------|----------|-----------|------------------------|-----------------------|---------------------|-----------|-----------|-----------|-----|
| \$120,563 | \$57,491 | \$48,000 | \$15,072 | \$105,491 | ¹⁰ \$18,584 | ¹⁰ \$3,512 | \$25,538 | \$389,342 | \$914,632 | \$638,450 | 88 |
| 102,941 | 44,121 | 38,859 | 19,961 | 82,980 | 14,795 | 34,756 | 62,488 | | | 1,644,421 | 89 |
| 113,248 | 34,672 | 49,575 | 29,001 | 84,247 | 20,783 | 49,784 | 78,384 | 546,921 | 1,310,106 | 2,062,737 | 91 |
| 81,919 | 43,722 | 26,550 | 11,647 | 70,272 | 5,776 | 17,423 | 20,773 | 144,400 | 435,575 | 519,325 | 92 |
| 90,628 | 38,398 | 40,520 | 11,710 | 78,918 | ¹⁰ 13,659 | ¹⁰ 1,949 | 24,771 | | | 576,070 | 93 |
| 82,190 | 33,865 | 37,500 | 10,825 | 71,365 | 50,649 | 61,474 | 84,399 | 1,368,892 | 1,661,486 | 2,281,054 | 94 |
| 114,602 | 44,316 | 48,900 | 21,386 | 93,216 | ¹⁰ 9,147 | 12,239 | 52,739 | | 305,975 | 1,318,475 | 95 |
| 98,302 | 17,062 | 60,000 | 21,240 | 77,062 | 11,363 | 32,603 | 79,528 | 284,075 | 815,575 | 1,988,200 | 96 |
| 140,185 | 52,855 | 61,500 | 25,830 | 114,355 | 167,625 | 193,455 | 238,080 | 2,940,789 | 3,393,947 | 4,089,123 | 97 |
| 138,167 | 56,214 | 60,186 | 21,767 | 110,400 | 104,368 | 126,135 | 165,921 | 2,609,200 | 3,153,375 | 4,148,025 | 99 |
| 68,243 | 34,005 | 25,456 | 8,782 | 59,461 | 27,629 | 36,411 | 41,567 | 613,978 | 809,133 | 923,711 | 100 |
| 189,303 | 55,203 | 90,000 | 44,100 | 145,203 | ¹⁰ 62,473 | ¹⁰ 18,373 | 51,952 | | | 1,298,800 | 101 |
| 60,017 | 12,944 | 35,305 | 11,768 | 48,249 | 29,294 | 41,062 | 58,017 | 650,978 | 912,489 | 1,289,267 | 102 |
| 137,177 | 119,155 | 12,023 | 5,999 | 131,178 | 43,910 | 49,909 | 50,332 | 1,021,163 | 1,160,674 | 1,170,512 | 103 |
| 61,263 | 33,253 | 22,650 | 5,360 | 55,903 | 27,522 | 32,882 | 38,057 | 611,600 | 730,711 | 845,711 | 104 |
| 82,656 | 66,808 | 12,000 | 3,848 | 78,808 | 492 | 4,340 | 6,690 | 9,850 | 86,800 | 133,800 | 106 |
| 45,369 | 20,154 | 18,600 | 6,615 | 38,754 | ¹⁰ 1,008 | 5,007 | 15,477 | | 124,600 | 342,822 | 107 |
| 70,598 | 28,588 | 30,000 | 12,010 | 58,598 | 13,108 | 25,118 | 38,518 | 278,894 | 534,426 | 819,532 | 109 |
| 167,540 | 107,810 | 45,000 | 14,730 | 152,810 | ¹⁰ 11,041 | 3,689 | 38,689 | | 81,978 | 859,756 | 110 |
| 56,499 | 27,606 | 16,581 | 12,312 | 44,187 | 19,152 | 31,464 | 39,420 | 319,200 | 524,400 | 657,000 | 111 |
| 78,826 | 33,991 | 23,036 | 21,799 | 57,027 | ¹⁰ 19,817 | 1,982 | 7,943 | | 41,292 | 165,479 | 112 |
| 63,591 | 33,386 | 22,779 | 7,426 | 56,165 | 22,481 | 29,007 | 42,636 | 642,314 | 854,486 | 1,218,171 | 113 |
| 64,683 | 38,384 | 21,000 | 5,299 | 59,384 | 15,300 | 20,599 | 29,574 | 340,000 | 457,756 | 657,200 | 115 |
| 116,873 | 54,749 | 45,000 | 17,124 | 99,749 | ¹⁰ 13,438 | 3,686 | 37,436 | | 92,150 | 935,900 | 120 |
| 128,648 | 79,095 | 34,253 | 15,300 | 113,348 | ¹⁰ 10,037 | 5,263 | 29,316 | | 134,948 | 751,692 | 121 |
| 65,572 | 24,182 | 30,000 | 11,390 | 54,182 | 4,860 | 16,250 | 34,875 | 115,714 | 386,905 | 830,357 | 122 |
| 83,717 | 19,803 | 42,327 | 21,587 | 62,130 | 31,582 | 53,169 | 86,596 | 789,550 | 1,329,225 | 2,164,900 | 124 |
| 51,954 | 20,673 | 18,900 | 12,381 | 39,573 | 18,140 | 30,521 | 41,071 | 412,273 | 693,659 | 933,432 | 125 |
| 120,811 | 32,508 | 58,337 | 29,966 | 90,845 | ¹⁰ 20,910 | 9,056 | 54,668 | | 232,205 | 1,401,744 | 126 |
| 125,218 | 65,038 | 41,705 | 18,475 | 106,743 | 35,291 | 49,660 | 65,671 | 750,872 | 1,056,596 | 1,397,255 | 127 |
| 80,757 | 58,683 | 13,860 | 8,214 | 72,543 | 43,191 | 51,405 | 57,415 | 1,079,775 | 1,285,125 | 1,435,375 | 129 |
| 127,492 | 29,756 | 66,427 | 31,309 | 96,183 | 38,188 | 69,497 | 111,599 | 831,415 | 1,695,049 | 2,721,925 | 130 |
| 53,953 | 34,144 | 14,200 | 5,609 | 48,344 | 28,665 | 34,294 | 28,135 | 573,700 | 685,880 | 562,700 | 135 |
| 61,402 | 36,040 | 21,082 | 4,280 | 57,122 | 17,164 | 21,444 | 31,551 | 520,121 | 649,818 | 956,090 | 137 |
| 113,198 | 48,826 | 46,500 | 17,872 | 95,326 | 1,369 | 19,241 | 53,466 | 27,380 | 384,820 | 1,069,320 | 140 |
| 96,313 | 40,861 | 34,788 | 20,664 | 75,649 | 24,009 | 44,673 | 36,701 | 600,225 | 1,116,825 | 917,525 | 141 |
| 65,202 | 35,604 | 19,903 | 9,689 | 55,513 | 29,437 | 39,126 | 46,084 | 735,925 | 978,125 | 1,152,100 | 143 |
| 60,793 | 15,498 | 33,420 | 11,875 | 48,918 | 33,394 | 45,269 | 54,613 | 856,256 | 1,160,744 | 1,400,333 | 145 |
| 58,792 | 35,584 | 18,000 | 5,208 | 53,584 | ¹⁰ 22,145 | ¹⁰ 16,938 | ¹⁰ 5,812 | | | 443,167 | 146 |
| 31,422 | 14,972 | 10,500 | 5,950 | 25,472 | 14,388 | 20,338 | 18,613 | 342,571 | 484,238 | | 147 |
| 95,916 | 31,117 | 40,115 | 24,684 | 71,232 | ¹⁰ 60 | 24,624 | 43,014 | | 615,600 | 1,075,350 | 149 |
| 123,924 | 39,358 | 64,065 | 20,501 | 103,423 | 16,201 | 36,702 | 88,992 | 405,025 | 917,550 | 2,224,800 | 150 |
| 73,537 | 41,219 | 21,068 | 11,250 | 62,287 | 22,022 | 33,272 | 35,975 | 489,378 | 739,378 | 799,444 | 152 |
| 99,207 | 28,207 | 60,000 | 11,000 | 88,207 | 2,578 | 13,575 | 62,078 | 64,450 | 339,450 | 1,551,950 | 153 |
| 38,369 | 18,407 | 14,091 | 5,871 | 32,498 | 11,998 | 17,869 | 19,810 | 279,023 | 415,558 | 460,698 | 154 |

¹ Two plants—one each acquired in 1898 and 1902.² Estimated by city officials.³ Built by city.¹⁰ Deficit in earnings.¹¹ No city record.¹² Interest on debt liquidated during 1905.

STATISTICS OF CITIES.

TABLE 17.—VALUE, PAYMENTS, AND RECEIPTS OF MARKETS AND PUBLIC SCALES: 1905.

[Cities having neither markets nor public scales are omitted from this table. For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | MARKETS. | | | | | | | | | PUBLIC SCALES. | | |
|--------------|------------------|----------|---------------------|------------------------|--------------|-------------|--------------------------|--------------------------|------------------------|-------------------------|----------------|--|-------------------------|
| | | Number. | | | Value. | | | Pay-ments for ex-penses. | Pay-ments for outlays. | Receipts from revenues. | Value. | Pay-ments for ex-penses and out-lays. ¹ | Receipts from revenues. |
| | | Total. | With market houses. | Without market houses. | Total. | Land. | Market houses and sheds. | | | | | | |
| | Grand total..... | 140 | 96 | 44 | \$19,163,447 | \$7,981,289 | \$3,221,158 | \$336,398 | \$233,171 | \$1,272,466 | \$103,345 | \$40,869 | \$47,217 |
| | Group I..... | 72 | 55 | 17 | 14,719,605 | \$5,677,064 | \$1,659,141 | 176,325 | 117,615 | 897,455 | 1,100 | 10,553 | 13,833 |
| | Group II..... | 17 | 14 | 3 | 2,232,987 | \$1,037,620 | \$670,067 | 94,715 | 99,954 | 191,704 | 37,095 | 4,219 | 7,806 |
| | Group III..... | 21 | 11 | 10 | 1,399,800 | 855,350 | 544,450 | 44,556 | 4,494 | 122,679 | 13,850 | 10,998 | 10,602 |
| | Group IV..... | 30 | 16 | 14 | 811,355 | \$411,255 | \$347,500 | 20,802 | 11,108 | 60,628 | 51,300 | 15,099 | 14,976 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|-----------------------|----|----|---|------------------|------------------|------------------|----------|-----------|-----------|------------------|---------|---------|
| 1 | New York, N. Y..... | 7 | 6 | 1 | \$6,618,400 | (³) | (³) | \$20,121 | | \$295,578 | | | |
| 2 | Chicago, Ill..... | 1 | | 1 | (⁴) | (⁴) | | 3,436 | | 3,321 | | | |
| 3 | Philadelphia, Pa..... | 4 | | 4 | 165,000 | (⁵) | (⁵) | 5,546 | | 9,595 | | | |
| 4 | St. Louis, Mo..... | 3 | 3 | | 1,011,000 | \$781,000 | \$230,000 | 12,657 | | 34,668 | (⁶) | \$3,327 | \$2,662 |
| 5 | Boston, Mass..... | 2 | 2 | | 2,541,500 | 2,141,500 | 400,000 | 17,175 | | 110,768 | \$1,100 | 134 | 40 |
| 6 | Baltimore, Md..... | 10 | 4 | 6 | 825,975 | 404,934 | 421,041 | 24,874 | \$112,937 | 61,080 | | | |
| 7 | Cleveland, Ohio..... | 4 | 3 | 1 | 426,800 | 301,800 | 35,000 | 20,793 | | 36,775 | (⁶) | 2,337 | 1,310 |
| 8 | Buffalo, N. Y..... | 5 | 5 | | 664,530 | 513,530 | 151,000 | 16,662 | | 51,571 | (⁶) | 770 | 688 |
| 10 | Pittsburg, Pa..... | 4 | 4 | | 996,800 | 896,700 | 100,100 | 16,396 | | 64,696 | (⁶) | 164 | 2,540 |
| 11 | Cincinnati, Ohio..... | 6 | 5 | 1 | 300,000 | 175,000 | 125,000 | 17,319 | | 12,774 | (⁶) | 561 | 254 |
| 12 | Detroit, Mich..... | 2 | | 2 | 340,000 | 225,000 | 115,000 | 2,303 | | 7,065 | (⁶) | 2,189 | 2,605 |
| 13 | Milwaukee, Wis..... | 1 | | 1 | 49,600 | 47,600 | 2,000 | | 1,678 | | (⁶) | 1,020 | 2,024 |
| 14 | New Orleans, La..... | 20 | 20 | | 600,000 | (⁶) | (⁶) | 12,936 | 3,000 | 192,098 | | | |
| 15 | Washington, D. C..... | 3 | 3 | | 180,000 | 100,000 | 80,000 | 5,556 | | 17,466 | (⁶) | 51 | 1,710 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|------------------------|---|---|---|------------------|------------------|------------------|----------|----------|----------|------------------|------------------|-------|
| 16 | Newark, N. J..... | 1 | 1 | | \$500,000 | (³) | (³) | \$21,717 | | \$45,152 | (⁶) | | \$586 |
| 17 | Minneapolis, Minn..... | | | | | | | | | | \$595 | \$886 | 286 |
| 20 | Indianapolis, Ind..... | 2 | 2 | | 448,000 | \$273,000 | \$175,000 | 14,615 | | 22,227 | | | |
| 22 | St. Paul, Minn..... | 1 | 1 | | 150,000 | 65,000 | 85,000 | 3,369 | | 5,578 | (⁶) | | 433 |
| 23 | Rochester, N. Y..... | 1 | | 1 | 172,712 | 43,720 | 128,992 | 3,823 | \$68,454 | 7,541 | | | |
| 24 | Kansas City, Mo..... | 1 | 1 | | 77,000 | 37,000 | 40,000 | 5,182 | | 33,058 | 500 | 17 | 1,184 |
| 25 | Toledo, Ohio..... | 1 | | 1 | 54,075 | 50,000 | 9,075 | 2,978 | | 5,688 | | | |
| 26 | Denver, Colo..... | 1 | 1 | | 25,500 | 19,500 | 6,000 | 3,357 | | 9,988 | (⁶) | 32 | 59 |
| 27 | Allegheny, Pa..... | 1 | 1 | | 500,000 | 440,000 | 60,000 | 16,341 | | 27,040 | (⁶) | 246 | 492 |
| 28 | Columbus, Ohio..... | 4 | 4 | | 155,400 | 59,400 | 96,000 | 14,587 | 31,500 | 24,408 | | | |
| 29 | Worcester, Mass..... | | | | | | | | | | 1,700 | 182 | |
| 31 | Memphis, Tenn..... | 1 | 1 | | 100,000 | 50,000 | 50,000 | 3,836 | | 5,110 | (⁶) | 150 | 1,906 |
| 32 | Omaha, Nebr..... | 1 | 1 | | 20,000 | (⁶) | 20,000 | 1,446 | | 1,250 | | | |
| 34 | Syracuse, N. Y..... | 1 | | 1 | 25,000 | (³) | (³) | 2,521 | | 1,512 | 800 | (⁷) | 2,254 |
| 36 | St. Joseph, Mo..... | 1 | 1 | | (⁶) | (⁶) | (⁶) | 943 | | 3,152 | 10,000 | 600 | 188 |
| 37 | Paterson, N. J..... | | | | | | | | | | \$5,000 | 906 | 201 |
| 38 | Fall River, Mass..... | | | | | | | | | | \$17,500 | | |
| 40 | Atlanta, Ga..... | | | | | | | | | | 1,000 | 1,200 | 217 |

¹ Payments for outlays are indicated in footnotes.

² Not including value for cities for which the values of land and buildings were not reported separately.

³ Not reported separately.

⁴ Curb market; no property other than street space.

⁵ Not reported.

⁶ Market house in street.

⁷ Expenses for public scales included with those for markets.

⁸ Market in city hall building; value not reported separately.

⁹ Includes value of land and buildings not used for, but reported with, public scales.

GENERAL TABLES.

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TABLE 17.—VALUE, PAYMENTS, AND RECEIPTS OF MARKETS AND PUBLIC SCALES: 1905—Continued.

(Cities having neither markets nor public scales are omitted from this table. For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.)

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City num- ber. | CITY. | MARKETS. | | | | | | | | PUBLIC SCALES. | | | |
|----------------------|-------------------------|----------|---------------------------|------------------------------|------------------|------------------|--------------------------------|-------------------------------------|----------------------------------|-------------------------------|-------------------|--|-------------------------------|
| | | Number. | | | Value. | | | Pay- ments for ex- penses. | Pay- ments for outlays. | Receipts from revenues. | Value. | Pay- ments for ex- penses and out- lays. ¹ | Receipts from revenues. |
| | | Total. | With market houses. | Without market houses. | Total. | Land. | Market houses and sheds. | | | | | | |
| 42 | Dayton, Ohio..... | 1 | 1 | | (²) | (²) | (²) | \$2,378 | | \$19,772 | (³) | \$852 | \$1,385 |
| 43 | Albany, N. Y..... | 1 | | 1 | \$170,000 | \$169,000 | \$1,000 | 2,617 | | 1,990 | | | |
| 44 | Grand Rapids, Mich..... | 1 | | 1 | 85,000 | 81,400 | 3,600 | 3,504 | | 6,699 | (⁴) | (⁴) | 200 |
| 46 | Lowell, Mass..... | | | | | | | | | | \$750 | 817 | 177 |
| 49 | Richmond, Va..... | 3 | 3 | | 262,950 | 84,950 | 178,000 | 7,899 | | 20,005 | (⁵) | 1,200 | |
| 50 | Nashville, Tenn..... | 1 | 1 | | 199,000 | 185,000 | 14,000 | 1,564 | | 13,874 | (⁶) | | 1,205 |
| 52 | Wilmington, Del..... | 2 | | 2 | 4,000 | 4,000 | | 500 | | 2,069 | | | |
| 56 | Troy, N. Y..... | 1 | | 1 | 39,800 | 39,000 | 800 | 1,587 | | 933 | 200 | | |
| 57 | Des Moines, Iowa..... | | | | | | | | | | 1,300 | \$ 1,534 | 992 |
| 64 | Savannah, Ga..... | 1 | 1 | | 166,000 | 10,000 | 156,000 | 4,953 | | 13,066 | | | |
| 66 | Peoria, Ill..... | | | | | | | | | | 1,500 | 1,370 | 2,991 |
| 67 | Duluth, Minn..... | | | | | | | | | | (⁷) | 1,147 | 10 |
| 69 | Manchester, N. H..... | | | | | | | | | | 1,000 | 550 | 384 |
| 70 | Evansville, Ind..... | 3 | | 3 | 12,000 | 12,000 | | 1,311 | | 1,966 | 3,000 | 655 | 1,577 |
| 71 | Yonkers, N. Y..... | | | | | | | | | | 1,500 | 825 | 248 |
| 72 | San Antonio, Tex..... | 2 | 1 | 1 | 86,450 | 10,000 | 76,450 | 5,211 | | 5,460 | (⁸) | | 142 |
| 73 | Elizabeth, N. J..... | 1 | 1 | | (²) | (²) | (²) | | | 375 | (⁹) | 89 | 90 |
| 76 | Erie, Pa..... | 1 | | 1 | (²) | (²) | | | | | 600 | 546 | 505 |
| 79 | Norfolk, Va..... | 1 | 1 | 1 | 358,000 | 250,000 | 108,000 | 3,601 | \$4,494 | 15,364 | | | |
| 80 | Houston, Tex..... | 1 | 1 | | (²) | (²) | (²) | 6,315 | | 17,527 | | | |
| 81 | Charleston, S. C..... | 1 | 1 | | 16,600 | 10,000 | 6,600 | 3,116 | | 3,579 | (¹⁰) | 800 | 144 |
| 83 | Portland, Me..... | | | | | | | | | | 2,500 | | |
| 86 | Terre Haute, Ind..... | | | | | | | | | | (¹¹) | | 11 |
| 87 | Youngstown, Ohio..... | | | | | | | | | | 1,500 | 613 | 541 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|--------------------------|---|---|---|-------------------|-------------------|-------------------|-------|---------|---------|-------------------|-------------------|---------|
| 88 | Fort Wayne, Ind..... | 1 | — | 1 | \$15,000 | \$15,000 | — | \$300 | — | \$1,060 | (³⁶) | \$745 | \$1,896 |
| 90 | Akron, Ohio..... | 1 | 1 | — | 45,500 | 11,000 | \$34,500 | 2,103 | — | 1,397 | (³⁷) | — | — |
| 92 | Saginaw, Mich..... | 1 | — | 1 | 8,000 | 8,000 | — | 402 | \$7,989 | 145 | (³⁸) | 506 | 731 |
| 93 | Lincoln, Nebr..... | — | — | — | — | — | — | — | — | — | (³⁹) | — | — |
| 94 | Lancaster, Pa..... | 1 | 1 | — | 175,000 | 125,000 | 50,000 | 453 | — | 6,443 | (⁴⁰) | — | — |
| 95 | Covington, Ky..... | 3 | 2 | 1 | 22,000 | 12,000 | 10,000 | 1,029 | — | 1,277 | (⁴¹) | 696 | 365 |
| 100 | South Bend, Ind..... | 1 | — | 1 | (⁴²) | (⁴³) | — | 220 | — | — | (⁴⁴) | — | — |
| 102 | Augusta, Ga..... | — | — | — | — | — | — | — | — | — | (⁴⁵) | — | — |
| 104 | Mobile, Ala..... | 2 | 2 | — | 79,000 | 75,000 | 4,000 | 3,394 | 2,501 | 9,967 | (⁴⁶) | — | — |
| 105 | Johnstown, Pa..... | 1 | — | 1 | (⁴⁷) | (⁴⁸) | — | 200 | — | 280 | (⁴⁹) | 464 | 368 |
| 107 | Dubuque, Iowa..... | 1 | — | 1 | (⁵⁰) | (⁵¹) | — | 759 | — | 532 | (⁵²) | 482 | 451 |
| 109 | Springfield, Ohio..... | 1 | 1 | — | (⁵³) | (⁵⁴) | (⁵⁵) | 2,472 | — | 10,375 | (⁵⁶) | 694 | 949 |
| 110 | Wheeling, W. Va..... | 2 | 2 | — | 100,000 | 90,000 | 10,000 | 3,158 | — | 9,334 | (⁵⁷) | 1,034 | 947 |
| 111 | Sioux City, Iowa..... | — | — | — | — | — | — | — | — | — | (⁵⁸) | 1,111 | 603 |
| 112 | Bay City, Mich..... | 1 | — | 1 | 2,255 | 2,255 | — | 70 | — | 75 | (⁵⁹) | — | — |
| 115 | Montgomery, Ala..... | 1 | 1 | — | (⁶⁰) | (⁶¹) | (⁶²) | 4,161 | — | 4,326 | (⁶³) | (⁶⁴) | — |
| 116 | East St. Louis, Ill..... | — | — | — | — | — | — | — | — | — | (⁶⁵) | 490 | 180 |
| 118 | Quincy, Ill..... | 1 | — | 1 | 22,000 | 20,000 | 2,000 | 4916 | — | — | (⁶⁶) | (⁶⁷) | 868 |
| 119 | York, Pa..... | 1 | — | 1 | (⁶⁸) | (⁶⁹) | — | 150 | — | 330 | (⁷⁰) | — | — |
| 120 | Springfield, Ill..... | — | — | — | — | — | — | — | — | — | (⁷¹) | 1,688 | 1,688 |
| 122 | Canton, Ohio..... | 1 | 1 | — | 185,000 | 30,000 | 155,000 | 1,289 | — | 1,686 | (⁷²) | 740 | 277 |
| 124 | Haverhill, Mass..... | — | — | — | — | — | — | — | — | — | (⁷³) | 121 | 70 |
| 125 | Topeka, Kans..... | — | — | — | — | — | — | — | — | — | (⁷⁴) | 544 | 549 |
| 126 | Salem, Mass..... | 2 | 2 | — | 52,600 | (⁷⁵) | (⁷⁶) | — | — | — | (⁷⁷) | 300 | 80 |
| 128 | Chester, Pa..... | 1 | — | 1 | (⁷⁸) | (⁷⁹) | — | 50 | — | 50 | (⁸⁰) | — | — |
| 133 | Knoxville, Tenn..... | 1 | 1 | — | 100,000 | 50,000 | 50,000 | 794 | — | 8,549 | (⁸¹) | 880 | 1,543 |
| 137 | Rockford, Ill..... | 1 | — | 1 | 8,000 | 8,000 | — | — | 618 | — | (⁸²) | — | — |
| 139 | Joplin, Mo..... | — | — | — | — | — | — | — | — | — | (⁸³) | — | — |
| 140 | Galveston, Tex..... | 1 | 1 | — | (⁸⁴) | (⁸⁵) | (⁸⁶) | — | — | 115 | (⁸⁷) | — | — |
| 142 | Macon, Ga..... | 1 | 1 | — | 30,000 | (⁸⁸) | 30,000 | 1,352 | — | 4,447 | (⁸⁹) | — | — |
| 147 | Kalamazoo, Mich..... | 1 | — | 1 | 25,000 | 25,000 | — | — | — | — | (⁹⁰) | 869 | 536 |
| 148 | Wichita, Kans..... | 1 | — | 1 | 12,000 | 10,000 | 2,000 | — | — | 240 | (⁹¹) | 1,499 | 1,273 |
| 149 | Taunton, Mass..... | — | — | — | — | — | — | — | — | — | (⁹²) | — | — |
| 152 | Pueblo, Colo..... | 1 | — | 1 | (⁹³) | (⁹⁴) | — | 40 | — | — | (⁹⁵) | — | — |
| 154 | La Crosse, Wis..... | — | — | — | — | — | — | — | — | — | (⁹⁶) | 2,246 | 1,197 |

¹ Payments for outlays are indicated in footnotes.² Market in city hall building; value not reported separately.³ Not reported.⁴ Expenses for public scales included with those for markets.⁵ Includes \$181 for outlays.⁶ Land rented by city.⁷ Not including value of market in city hall building.⁸ Curb market; no property other than street space.⁹ Includes \$248 for outlays.¹⁰ Includes value of land not used for, but reported with, public scales.¹¹ Not reported separately.¹² Includes \$150 for outlays.¹³ Market house in street.

STATISTICS OF CITIES.

TABLE 18.—SPECIFIED TEMPORARY PAYMENTS AND RECEIPTS: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City num- ber. | CITY. | PAYMENTS. | | RECEIPTS. | | | | | | |
|----------------------|-------------------|---|-----------------------|----------------------------|-------------------------------|---------------------|---------------------|--------------------------------|-----------------------|--|
| | | To other civil divi- sions (taxes, licenses, etc.). | Refunds. ¹ | For other civil divisions. | | | | | Refunds. ² | From sales of real prop- erty. ³ |
| | | | | Total. | General property taxes. | All other taxes. | Liquor licenses. | All other licenses, etc. | | |
| | Grand total | \$19,861,529 | \$1,983,239 | \$20,004,894 | \$17,562,080 | \$1,146,564 | \$1,181,488 | \$114,762 | \$1,419,117 | \$2,578,934 |
| | Group I | 9,570,887 | 1,389,548 | 9,671,591 | 8,134,027 | 885,103 | 617,328 | 35,133 | 1,007,233 | 1,759,725 |
| | Group II | 4,308,658 | 307,587 | 4,339,434 | 3,981,645 | 82,112 | 253,777 | 21,900 | 111,919 | 577,520 |
| | Group III | 3,806,713 | 192,655 | 3,804,859 | 3,458,309 | 114,135 | 200,196 | 32,219 | 137,465 | 199,280 |
| | Group IV | 2,175,271 | 93,449 | 2,189,010 | 1,988,099 | 65,214 | 110,187 | 25,510 | 162,500 | 42,409 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | |
|----|--------------------------|-----------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-------------|
| 1 | New York, N. Y. | \$717,024 | \$638,321 | \$717,024 | \$717,024 | | | | \$569,054 | \$1,600,623 |
| 2 | Chicago, Ill. | | 249,502 | | | | | | 25,519 | 6,025 |
| 3 | Philadelphia, Pa. | 1,715,725 | 917 | 1,715,725 | 1,715,725 | | | | 7,923 | 5,225 |
| 4 | St. Louis, Mo. | 1,162,256 | 161 | 1,162,256 | 777,223 | \$105,437 | \$263,466 | \$16,130 | 28,606 | 5,960 |
| 5 | Boston, Mass. | 2,321,098 | 4109,616 | 2,321,057 | 1,440,200 | 526,995 | 353,862 | | 17,555 | 9,432 |
| 6 | Baltimore, Md. | | 29,543 | | | | | | 2,866 | 12,438 |
| 7 | Cleveland, Ohio | | 110,503 | | | | | | 23,345 | |
| 8 | Buffalo, N. Y. | 10 | 72,339 | 25 | | | | 25 | 6,436 | |
| 9 | San Francisco, Cal. | 2,838,711 | 122,584 | 2,799,514 | 2,546,843 | 252,671 | | | 220,545 | |
| 10 | Pittsburg, Pa. | | 7,861 | | | | | | 11,717 | 107,015 |
| 11 | Cincinnati, Ohio | | 11,592 | | | | | | 4,765 | 4,330 |
| 12 | Detroit, Mich. | | 4,811 | | | | | | 73,777 | |
| 13 | Milwaukee, Wis. | 791,809 | 1,825 | 955,990 | 937,012 | | | 18,978 | 2,840 | 2,187 |
| 14 | New Orleans, La. | | 441 | | | | | | 7,417 | |
| 15 | Washington, D. C. | 24,254 | 29,532 | | | | | | 4,868 | 6,490 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | |
|----|-------------------------|-------------|---------|-------------|-------------|----------|----------|-------|--------|-----------|
| 16 | Newark, N. J. | \$1,158,192 | \$772 | \$1,147,888 | \$1,147,888 | | | | \$507 | \$385,692 |
| 17 | Minneapolis, Minn. | 880 | 120,645 | 880 | | | | \$580 | 14,543 | 6,833 |
| 18 | Jersey City, N. J. | 844,295 | 7,492 | 844,295 | 844,295 | | | | 4,218 | 2,000 |
| 19 | Louisville, Ky. | | 16,176 | | | | | | 21 | |
| 20 | Indianapolis, Ind. | | 1,302 | | | | | | 6,920 | 740 |
| 21 | Providence, R. I. | 411,211 | 447 | 411,398 | 342,906 | | \$61,050 | 7,442 | 890 | 32 |
| 22 | St. Paul, Minn. | | 8,582 | | | | | | 909 | |
| 23 | Rochester, N. Y. | | 16,812 | | | | | | 138 | |
| 24 | Kansas City, Mo. | | 9,836 | | | | | | 7,518 | 71,102 |
| 25 | Toledo, Ohio | | 454 | | | | | | 1,166 | 5,000 |
| 26 | Denver, Colo. | 511,240 | 26,603 | 491,361 | 445,435 | \$45,926 | | | 34,095 | 250 |
| 27 | Allegheny, Pa. | | 4,243 | | | | | | 2,513 | |
| 28 | Columbus, Ohio | | 10,758 | | | | | | 1,706 | 50 |
| 29 | Worcester, Mass. | 302,026 | 688 | 362,798 | 290,853 | 13,644 | 51,038 | 7,263 | 355 | 1,000 |
| 30 | Los Angeles, Cal. | | 28,127 | | | | | | 20,920 | 97,847 |
| 31 | Memphis, Tenn. | | 198 | | | | | | 2,372 | |
| 32 | Omaha, Nebr. | | 1,410 | | | | | | 381 | 5,290 |
| 33 | New Haven, Conn. | 23,310 | 367 | 23,310 | 23,310 | | | | 607 | |
| 34 | Syracuse, N. Y. | 292,261 | 40,765 | 292,261 | 292,261 | | | | 998 | |
| 35 | Scranton, Pa. | | 273 | | | | | | 7,589 | 1,138 |
| 36 | St. Joseph, Mo. | 93,412 | 345 | 93,412 | | | 93,412 | | 87 | |
| 37 | Paterson, N. J. | 375,815 | | 375,815 | 375,815 | | | | 225 | |
| 38 | Fall River, Mass. | 296,016 | 7,734 | 296,016 | 218,882 | 22,542 | 48,277 | 6,315 | 421 | 546 |
| 39 | Portland, Oreg. | | 2,226 | | | | | | 990 | |
| 40 | Atlanta, Ga. | | 1,332 | | | | | | 1,830 | |

¹ Payments in correction of receipts in error reported in Tables 11, 12, 14, and 15.² Receipts in correction of payments in error reported in Tables 5, 6, and 8.³ To be deducted from payments for outlays, to ascertain the net addition to the value of permanent properties and the cost of public works. The amount of outlays offset by these receipts is shown under "temporary" payments in Table 8.⁴ Includes \$3,818 refunded to the state in adjustment of its national bank taxes of former years.

TABLE 18.—SPECIFIED TEMPORARY PAYMENTS AND RECEIPTS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number. | CITY. | PAYMENTS. | | RECEIPTS. | | | | | | |
|--------------|-----------------------|---|-----------------------|----------------------------|-------------------------|------------------|------------------|--------------------------|-----------------------|---|
| | | To other civil divisions (taxes, licenses, etc.). | Refunds. ¹ | For other civil divisions. | | | | | Refunds. ² | From sales of real property. ³ |
| | | | | Total. | General property taxes. | All other taxes. | Liquor licenses. | All other licenses, etc. | | |
| 41 | Seattle, Wash. | \$28,980 | \$2,363 | \$27,045 | | | \$27,045 | | \$4,547 | |
| 42 | Dayton, Ohio. | | 405 | | | | | | 2,222 | |
| 43 | Albany, N. Y. | 258,261 | 9,977 | 258,261 | \$258,261 | | | | 213 | \$3,746 |
| 44 | Grand Rapids, Mich. | 254,714 | 301 | 254,714 | 254,714 | | | | 1,237 | |
| 45 | Cambridge, Mass. | 246,022 | 9,956 | 245,968 | 235,360 | \$4,460 | 15 | \$6,133 | 1,186 | |
| 46 | Lowell, Mass. | 229,530 | ⁵ 1,741 | 229,530 | 169,144 | 12,626 | 43,525 | 4,235 | 59,551 | |
| 47 | Hartford, Conn. | 32,978 | 22 | 32,978 | 32,978 | | | | 155 | |
| 48 | Reading, Pa. | | 41,702 | | | | | | 230 | |
| 49 | Richmond, Va. | | 8,436 | | | | | | 27 | |
| 50 | Nashville, Tenn. | | 134 | | | | | | | 20,190 |
| 51 | Trenton, N. J. | 323,509 | 2,573 | 323,509 | 323,509 | | | | 5,545 | |
| 52 | Wilmington, Del. | | 788 | | | | | | 49 | |
| 53 | Camden, N. J. | 262,379 | 702 | 262,379 | 262,379 | | | | 1,958 | |
| 54 | Bridgeport, Conn. | 20,106 | 543 | 20,106 | 20,106 | | | | 190 | |
| 55 | Lynn, Mass. | 165,825 | ⁶ 5,239 | 165,825 | 125,442 | 8,134 | 28,097 | 4,152 | 7,689 | |
| 56 | Troy, N. Y. | | 5,048 | | | | | | 15,929 | |
| 57 | Des Moines, Iowa. | | 152 | | | | | | 178 | |
| 58 | New Bedford, Mass. | 249,214 | ⁸ 44 | 249,253 | 177,993 | 41,318 | 25,837 | 4,105 | ⁹ 487 | 1,685 |
| 59 | Springfield, Mass. | 244,375 | ¹⁰ 7,444 | 244,375 | 173,893 | 39,218 | 25,608 | 5,656 | 647 | 75,000 |
| 60 | Oakland, Cal. | 100 | 11,025 | | | | | | 1,697 | |
| 61 | Lawrence, Mass. | 149,193 | 3,612 | 149,193 | 98,324 | 6,798 | 42,081 | 1,990 | 6,757 | 200 |
| 62 | Somerville, Mass. | 134,948 | 1,242 | 134,844 | 128,206 | 1,581 | 8 | 5,049 | ¹¹ 1,008 | 1,200 |
| 63 | Kansas City, Kans. | | 213 | | | | | | 81 | 4,500 |
| 64 | Savannah, Ga. | | 10,440 | | | | | | 278 | 22,282 |
| 65 | Hoboken, N. J. | 302,398 | 659 | 302,398 | 302,398 | | | | 180 | |
| 66 | Peoria, Ill. | | 1,504 | | | | | | 513 | |
| 67 | Duluth, Minn. | | 4,982 | | | | | | | |
| 68 | Utica, N. Y. | 125,372 | 3,219 | 125,372 | 125,372 | | | | 474 | |
| 69 | Manchester, N. H. | 154,203 | 314 | 154,203 | 154,203 | | | | 4 | 9,049 |
| 70 | Evansville, Ind. | | 716 | | | | | | 17,500 | |
| 71 | Yonkers, N. Y. | 126,293 | 4,606 | 126,293 | 126,293 | | | | 93 | |
| 72 | San Antonio, Tex. | | 297 | | | | | | 1,381 | |
| 73 | Elizabeth, N. J. | 148,442 | 188 | 148,442 | 148,442 | | | | 2 | 9,250 |
| 74 | Waterbury, Conn. | 9,772 | 183 | 9,772 | 9,772 | | | | 1,584 | |
| 75 | Salt Lake City, Utah. | | 5,345 | | | | | | 99 | 4,980 |
| 76 | Erie, Pa. | | 40 | | | | | | 401 | 21,029 |
| 77 | Wilkesbarre, Pa. | | | | | | | | 585 | |
| 78 | Schenectady, N. Y. | 158,126 | 17,257 | 158,126 | 158,126 | | | | 101 | 200 |
| 79 | Norfolk, Va. | | 966 | | | | | | 1,986 | |
| 80 | Houston, Tex. | | 521 | | | | | | 1,142 | 19,666 |
| 81 | Charleston, S. C. | | 9,249 | | | | | | 633 | |
| 82 | Harrisburg, Pa. | | 6,888 | | | | | | 2,511 | |
| 83 | Portland, Me. | 174,293 | 124 | 174,293 | 173,294 | | | 899 | 651 | 2,239 |
| 84 | Dallas, Tex. | | 2,730 | | | | | | 1,840 | |
| 85 | Tacoma, Wash. | 7,680 | 3,511 | 7,980 | | | 7,980 | | 560 | |
| 86 | Terre Haute, Ind. | | 4,855 | | | | | | 309 | |
| 87 | Youngstown, Ohio. | | 399 | | | | | | 55 | 4,064 |

¹ Payments in correction of receipts in error reported in Tables 11, 12, 14, and 15.² Receipts in correction of payments in error reported in Tables 5, 6, and 8.³ To be deducted from payments for outlays, to ascertain the net addition to the value of permanent properties and the cost of public works. The amount of outlays offset by these receipts is shown under "temporary" payments in Table 8.⁴ Includes \$282 refunded by the state in adjustment of its national bank taxes of former years.⁵ Includes \$286 refunded to the state in adjustment of its national bank taxes of former years.⁶ Includes \$47 refunded to the state in adjustment of its national bank taxes of former years.⁷ Includes \$379 refunded by the state in adjustment of its national bank taxes of former years.⁸ Includes \$2 refunded to the state in adjustment of its national bank taxes of former years.⁹ Includes \$65 refunded by the state in adjustment of its national bank taxes of former years.¹⁰ Includes \$14 refunded to the state in adjustment of its national bank taxes of former years.¹¹ Includes \$80 refunded by the state in adjustment of its national bank taxes of former years.

STATISTICS OF CITIES.

TABLE 18.—SPECIFIED TEMPORARY PAYMENTS AND RECEIPTS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | PAYMENTS. | | RECEIPTS. | | | | | | |
|--------------|----------------------|---|-----------------------|----------------------------|-------------------------|------------------|------------------|--------------------------|-----------------------|---|
| | | To other civil divisions (taxes, licenses, etc.). | Refunds. ¹ | For other civil divisions. | | | | | Refunds. ² | From sales of real property. ³ |
| | | | | Total. | General property taxes. | All other taxes. | Liquor licenses. | All other licenses, etc. | | |
| 88 | Fort Wayne, Ind. | | \$343 | | | | | | | |
| 89 | Holyoke, Mass. | \$126,867 | 824 | \$126,867 | \$90,742 | \$15,874 | \$17,732 | \$2,519 | \$323 | |
| 90 | Akron, Ohio. | | 1,042 | | | | | | 1,238 | |
| 91 | Brockton, Mass. | 76,297 | 232 | 91,165 | 83,018 | 3,435 | | 4,712 | ⁴ 151 | \$1,280 |
| 92 | Saginaw, Mich. | 163,668 | 2,149 | 163,668 | 163,668 | | | | 2,189 | 1,400 |
| 93 | Lincoln, Nebr. | | | | | | | | | |
| 94 | Lancaster, Pa. | | 48 | | | | | | 690 | |
| 95 | Covington, Ky. | | 650 | | | | | | 227 | |
| 96 | Altoona, Pa. | | 154 | | | | | | 362 | |
| 97 | Spokane, Wash. | 13,295 | 951 | 12,060 | | | 12,060 | | 2,422 | |
| 98 | Birmingham, Ala. | | 11,583 | | | | | | 1,289 | |
| 99 | Pawtucket, R. I. | 71,077 | 25,577 | 70,202 | 58,069 | | 12,103 | | 25 | |
| 100 | South Bend, Ind. | | 1,043 | | | | | | 202 | 515 |
| 101 | Binghamton, N. Y. | 56,581 | 1,051 | 56,581 | 56,581 | | | | 167 | |
| 102 | Augusta, Ga. | | 3,326 | | | | | | | 1,114 |
| 103 | Bayonne, N. J. | 141,504 | 805 | 141,504 | 141,504 | | | | 108 | |
| 104 | Mobile, Ala. | | 260 | | | | | | 21,198 | |
| 105 | Johnstown, Pa. | | 46 | | | | | | 67 | |
| 106 | McKeesport, Pa. | | 1,109 | | | | | | 123 | |
| 107 | Dubuque, Iowa. | | 879 | | | | | | | |
| 108 | Butte, Mont. | | 221 | | | | | | 57,999 | |
| 109 | Springfield, Ohio. | | 291 | | | | | | 237 | 1,000 |
| 110 | Wheeling, W. Va. | | 2,486 | | | | | | 7 | 15,000 |
| 111 | Sioux City, Iowa. | | 232 | | | | | | | |
| 112 | Bay City, Mich. | 114,210 | 2,657 | 114,351 | 114,351 | | | | 2,002 | |
| 113 | Allentown, Pa. | | 425 | | | | | | 44 | |
| 114 | Davenport, Iowa. | | 314 | | | | | | 153 | |
| 115 | Montgomery, Ala. | | 1,356 | | | | | | 952 | |
| 116 | East St. Louis, Ill. | | 166 | | | | | | 273 | |
| 117 | Little Rock, Ark. | | 3 | | | | | | | |
| 118 | Quincy, Ill. | | | | | | | | 30,429 | 131 |
| 119 | York, Pa. | | 70 | | | | | | 148 | |
| 120 | Springfield, Ill. | | 690 | | | | | | | |
| 121 | Malden, Mass. | 75,319 | 899 | 75,325 | 72,043 | 638 | 6 | 2,638 | ⁵ 2,772 | |
| 122 | Canton, Ohio. | | | | | | | | 970 | 1,210 |
| 123 | Passaic, N. J. | 94,810 | 12 | 94,810 | 94,810 | | | | 1,073 | |
| 124 | Haverhill, Mass. | 88,441 | 1,648 | 88,441 | 62,099 | 7,786 | 15,269 | 3,287 | ⁶ 981 | 2,945 |
| 125 | Topeka, Kans. | | 159 | | | | | | 178 | |
| 126 | Salem, Mass. | 83,513 | ⁷ 1,605 | 83,513 | 69,849 | 11,561 | | 2,083 | 500 | |
| 127 | Atlantic City, N. J. | 198,152 | 28 | 198,152 | 198,152 | | | | 654 | |
| 128 | Chester, Pa. | | 37 | | | | | | 102 | |
| 129 | Chelsea, Mass. | 45,765 | 33 | 45,765 | 30,560 | 3,577 | 11,628 | | ⁸ 793 | 1,400 |
| 130 | Newton, Mass. | 152,320 | 9,655 | 151,999 | 146,417 | 1,742 | 7 | 3,833 | ⁹ 4,720 | 6,000 |
| 131 | Superior, Wis. | 70,899 | 50 | 70,899 | 70,899 | | | | 112 | 206 |
| 132 | Elmira, N. Y. | 61,651 | 3,509 | 61,651 | 61,651 | | | | 277 | |
| 133 | Knoxville, Tenn. | | 295 | | | | | | 15 | |
| 134 | Newcastle, Pa. | | 43 | | | | | | 12,142 | |
| 135 | Jacksonville, Fla. | | 298 | | | | | | | |
| 136 | South Omaha, Nebr. | | 435 | | | | | | 8 | 108 |
| 137 | Rockford, Ill. | | 167 | | | | | | 8 | |
| 138 | Chattanooga, Tenn. | | 350 | | | | | | 41 | |
| 139 | Joplin, Mo. | 8,465 | 1 | 8,465 | | | 8,405 | 60 | 330 | |
| 140 | Galveston, Tex. | | 24 | | | | | | 32 | 10,000 |
| 141 | Fitchburg, Mass. | 81,591 | 2,593 | 81,591 | 60,810 | 8,457 | 10,143 | 2,181 | 80 | |
| 142 | Macon, Ga. | | 163 | | | | | | 133 | |
| 143 | Auburn, N. Y. | 49,422 | 2,083 | 49,422 | 49,422 | | | | 2,416 | |
| 144 | Racine, Wis. | 61,572 | 1,220 | 61,572 | 60,574 | | | 998 | 729 | |
| 145 | Woonsocket, R. I. | 36,281 | 6 | 36,281 | 27,260 | | 8,690 | 331 | 79 | |
| 146 | Joliet, Ill. | | | | | | | | 23 | |
| 147 | Kalamazoo, Mich. | 68,366 | 1,686 | 69,521 | 69,521 | | | | 84 | 100 |
| 148 | Wichita, Kans. | | 377 | | | | | | 1,216 | |
| 149 | Taunton, Mass. | 93,897 | 14 | 93,897 | 65,369 | 12,124 | 13,953 | 2,451 | 852 | |
| 150 | Sacramento, Cal. | | 204 | | | | | | | |
| 151 | Oshkosh, Wis. | 50,622 | 113 | 50,622 | 50,014 | | 191 | 417 | 164 | |
| 152 | Pueblo, Colo. | | 3,324 | | | | | | 508 | |
| 153 | New Britain, Conn. | | 73 | | | | | | 7,433 | |
| 154 | La Crosse, Wis. | 90,686 | 1,862 | 90,686 | 90,686 | | | | | |

¹ Payments in correction of receipts in error reported in Tables 11, 12, 14, and 15.² Receipts in correction of payments in error reported in Tables 5, 6, and 8.³ To be deducted from payments for outlays, to ascertain the net addition to the value of permanent properties and the cost of public works. The amount of outlays offset by these receipts is shown under "temporary" payments in Table 8.⁴ Includes \$155 refunded to the state in adjustment of its national bank taxes of former years.⁵ Includes \$33 refunded by the state in adjustment of its national bank taxes of former years.

STATISTICS OF CITIES.

TABLE 19.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1905.

[Cities having neither private trust funds nor private trust accounts are omitted from this table. For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | 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. | | CASH, CASH CREDITS, AND INVESTMENTS AT CLOSE OF YEAR. | |
|--------------|------------------|---|-------------------------|---|---|---|--|----------------|-------------------------|--|--------------------|---|--------------------------------------|
| | | For investments purchased. ¹ | For purposes of trusts. | | | | From investments disposed of. ¹ | From interest. | For purposes of trusts. | City securities. | Other investments. | Private trust funds. ³ | Private trust accounts. ⁴ |
| | Grand total..... | \$148,240 | \$17,508,364 | \$5,647,186 | \$23,303,790 | \$4,554,237 | \$174,375 | \$11,184 | \$18,560,205 | \$332,696 | \$225,132 | \$3,419,101 | \$2,785,913 |
| | Group I..... | 122,948 | 14,552,631 | 4,315,147 | \$18,990,726 | 3,517,690 | 161,976 | 6,618 | 15,304,441 | 184,276 | 191,890 | 2,253,198 | 2,438,115 |
| | Group II..... | 23,050 | 2,536,110 | 1,041,770 | \$3,630,930 | 802,331 | 10,846 | 1,922 | 2,783,497 | 65,431 | | 908,022 | 199,179 |
| | Group III..... | 2,242 | 185,300 | 105,426 | 292,968 | 85,756 | | 2,048 | 205,164 | 69,269 | 33,242 | 87,591 | 120,346 |
| | Group IV..... | | 234,323 | 184,843 | \$419,166 | 148,400 | 1,553 | 596 | 267,103 | 13,720 | | 170,290 | 28,273 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|---------------------|---------|-------------|-------------|-------------|-------------|----------|-------|-------------|---------|---------|-----------|-------------|
| 1 | New York, N. Y. | | \$7,114,999 | \$1,509,889 | \$8,624,888 | \$1,490,918 | | \$71 | \$7,133,899 | | \$650 | \$509,371 | \$1,001,168 |
| 2 | Chicago, Ill. | | 692,365 | 352,540 | 1,044,905 | 308,214 | | 40 | 736,651 | \$1,000 | | 352,540 | 1,000 |
| 3 | Philadelphia, Pa. | | 202,849 | 341,935 | 544,784 | 277,849 | | | 266,935 | | | 341,935 | |
| 4 | St. Louis, Mo. | | 397,779 | 122,713 | \$520,492 | 106,204 | | 256 | 414,031 | 7,000 | | 120,455 | 9,258 |
| 5 | Boston, Mass. | | 327,347 | 143,622 | 470,969 | 404,915 | | | 66,054 | | | 143,622 | |
| 6 | Baltimore, Md. | \$1,400 | | 181 | 1,581 | 122 | | 830 | 629 | 25,113 | | | 25,294 |
| 7 | Cleveland, Ohio. | | 60,191 | 345,015 | 405,206 | 314,742 | | | 90,464 | | | 345,015 | |
| 8 | Buffalo, N. Y. | 2,663 | 4,642,937 | 959,985 | 5,605,585 | 49,263 | \$30,455 | | 5,519,867 | 2,063 | | 37,022 | 925,626 |
| 9 | San Francisco, Cal. | | 136,228 | 77,287 | 213,515 | 73,442 | | | 140,073 | | | 77,287 | |
| 11 | Cincinnati, Ohio. | 50,000 | 60,480 | 68,114 | 178,594 | 95,927 | | 5,421 | 77,246 | 131,500 | | | 199,614 |
| 12 | Detroit, Mich. | | 146,764 | 9,739 | 156,503 | 13,636 | | | 142,867 | | | 9,739 | |
| 13 | Milwaukee, Wis. | | 131,340 | 112,843 | 244,192 | 141,376 | | | 102,816 | | | 112,843 | |
| 14 | New Orleans, La. | | 134,653 | 29,153 | 163,806 | 18,361 | | | 145,445 | | | 29,153 | |
| 15 | Washington, D. C. | 68,885 | 504,690 | 242,131 | 815,706 | 222,721 | 125,521 | | 467,464 | 17,000 | 191,240 | 174,216 | 276,155 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|--------------------|----------|-----------|-----------|-----------|-----------|----------|---------|-----------|----------|--|-----------|-----------|
| 16 | Newark, N. J. | | \$62,125 | \$177,249 | \$239,374 | \$139,034 | | | \$100,340 | | | \$177,249 | |
| 17 | Minneapolis, Minn. | | 14,875 | 40,638 | \$55,513 | 22,886 | | | 32,119 | | | 40,638 | |
| 18 | Jersey City, N. J. | | 23,406 | 5,795 | 29,201 | 7,287 | | | 21,914 | | | 5,795 | |
| 19 | Louisville, Ky. | | 1,299 | 9,504 | 10,803 | 4,056 | | | 6,747 | | | 9,504 | |
| 20 | Indianapolis, Ind. | | 400,525 | 108,471 | 508,996 | 71,323 | | | 437,673 | | | 108,471 | |
| 21 | Providence, R. I. | | 925 | 18,530 | 19,455 | 19,406 | | | 49 | | | 18,530 | |
| 22 | St. Paul, Minn. | | 52,898 | 598 | 53,496 | 530 | | | 52,966 | | | 598 | |
| 23 | Rochester, N. Y. | | 35,099 | 188,784 | 223,883 | 165,311 | | | 58,572 | | | 188,784 | |
| 24 | Kansas City, Mo. | | 1,216,327 | 120,761 | 1,337,088 | 146,924 | | | 1,190,164 | | | | \$120,761 |
| 25 | Toledo, Ohio. | | 6,021 | 9,065 | 15,086 | 10,210 | | | 4,876 | | | 9,065 | |
| 26 | Denver, Colo. | | 230,053 | 84,110 | 314,163 | 92,486 | | | 221,677 | | | 71,983 | 12,127 |
| 28 | Columbus, Ohio. | \$23,050 | 13,467 | 24,268 | 60,785 | 3,290 | \$10,846 | \$1,916 | 44,733 | \$65,431 | | 24,268 | 65,431 |
| 29 | Worcester, Mass. | | 1,768 | 1,119 | 2,887 | 777 | | 6 | 2,104 | | | 259 | 860 |
| 30 | Los Angeles, Cal. | | 176,624 | 53,928 | \$230,552 | 32,152 | | | 196,574 | | | 53,928 | |
| 31 | Memphis, Tenn. | | 2,500 | | 2,500 | | | | 2,500 | | | | |
| 32 | Omaha, Nebr. | | 145,602 | 166,093 | 311,695 | 53,909 | | | 257,786 | | | 166,093 | |
| 34 | Syracuse, N. Y. | | 129,965 | 16,654 | 146,619 | 14,669 | | | 131,950 | | | 16,654 | |
| 35 | Scranton, Pa. | | 3,319 | 8,849 | 12,168 | 12,168 | | | | | | 8,849 | |
| 36 | St. Joseph, Mo. | | 12,349 | 3,224 | 15,573 | 1,831 | | | 13,742 | | | 3,224 | |
| 37 | Paterson, N. J. | | 3,796 | 3,512 | 7,308 | 3,558 | | | 3,750 | | | 3,512 | |
| 38 | Fall River, Mass. | | 19 | 486 | 505 | 470 | | | 35 | | | 486 | |
| 39 | Portland, Oreg. | | 3,148 | 132 | 3,280 | 54 | | | 3,226 | | | 132 | |

¹ Includes par value plus premiums and minus discounts.

² The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.

³ Sum of par value of investments and cash on hand at close of year.

⁴ Total cash credits at close of year.

⁵ The aggregate of all payments and cash and cash credits at close of year is not the same as the aggregate of cash and cash credits at beginning of year and all receipts during year, on account of incomplete private trust account reports.

GENERAL TABLES.

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TABLE 19.—PAYMENTS, RECEIPTS, AND BALANCES OF PRIVATE TRUST FUNDS AND ACCOUNTS: 1905—Continued.

[Cities having neither private trust funds nor private trust accounts are omitted from this table. For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number. | CITY. | 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. | | CASH, CASH CREDITS, AND INVESTMENTS AT CLOSE OF YEAR. | |
|--------------|-----------------------|---|-------------------------|---|---|---|--|----------------|-------------------------|--|--------------------|---|--------------------------------------|
| | | For investments purchased. ¹ | For purposes of trusts. | | | | From investments disposed of. ¹ | From interest. | For purposes of trusts. | City securities. | Other investments. | Private trust funds. ³ | Private trust accounts. ⁴ |
| 41 | Seattle, Wash. | | \$55,256 | \$19,386 | \$74,642 | \$19,382 | | | \$55,260 | | | \$19,386 | |
| 42 | Dayton, Ohio. | | 5,083 | | 5,083 | | | | 5,083 | | | | |
| 43 | Alhany, N. Y. | | 32,008 | 6,035 | 38,043 | 2,487 | | | 35,556 | | | 6,035 | |
| 44 | Grand Rapids, Mich. | | 1,301 | 3 | 1,304 | 106 | | | 1,198 | | | 3 | |
| 48 | Reading, Pa. | | 2,725 | 1,525 | 4,250 | 1,700 | | \$100 | 2,450 | \$2,500 | | 1,525 | \$2,500 |
| 49 | Richmond, Va. | | 889 | 2,526 | 3,415 | 1,752 | | | 1,663 | | | 2,526 | |
| 51 | Trenton, N. J. | | 104 | 399 | 503 | 336 | | | 167 | | | 399 | |
| 53 | Camden, N. J. | | 6,211 | 1,900 | 8,111 | | | | 8,111 | | | 1,900 | |
| 56 | Troy, N. Y. | | 11,893 | 6,759 | 18,652 | 8,537 | | 1,018 | 9,097 | 40,864 | | 284 | 47,339 |
| 57 | Des Moines, Iowa. | | 1,341 | | 1,341 | | | | | | | | |
| 58 | New Bedford, Mass. | | | 800 | 800 | | | | 800 | | | 800 | |
| 62 | Somerville, Mass. | | 1,494 | 675 | 2,169 | 642 | | | 1,527 | | | 675 | |
| 63 | Kansas City, Kans. | | 3,922 | 10,867 | 14,789 | 9,444 | | | 5,345 | | | | 10,867 |
| 68 | Utica, N. Y. | | 3,558 | 9,460 | 13,018 | 9,013 | | | 4,005 | | | 9,460 | |
| 70 | Evansville, Ind. | | 33,590 | 5,918 | 39,508 | 3,098 | | | 36,410 | | | 5,918 | |
| 72 | San Antonio, Tex. | \$2,242 | | | 2,242 | | | | 2,242 | 4,905 | \$33,242 | | 38,147 |
| 75 | Salt Lake City, Utah. | | 10,883 | 7,959 | 18,842 | 8,245 | | | 10,597 | | | 7,959 | |
| 78 | Schenectady, N. Y. | | 60 | 15 | 75 | | | | 75 | | | 15 | |
| 80 | Houston, Tex. | | 3,039 | 3,772 | 6,811 | 790 | | | 6,031 | | | 3,772 | |
| 81 | Charleston, S. C. | | | 5,000 | 5,000 | | | | 5,000 | | | 5,000 | |
| 83 | Portland, Me. | | | 1,200 | 1,200 | 1,200 | | | | | | 1,200 | |
| 84 | Dallas, Tex. | | 1,810 | 5,148 | 6,958 | 5,103 | | 930 | 925 | 21,000 | | 4,655 | 21,493 |
| 85 | Tacoma, Wash. | | 5,758 | 14,332 | 20,090 | 10,963 | | | 9,127 | | | 14,332 | |
| 86 | Terre Haute, Ind. | | 4,375 | 1,747 | 6,122 | 1,627 | | | 4,495 | | | 1,747 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|----------------------|--|---------|---------|---------|---------|---------|------|----------|---------|--|---------|---------|
| 88 | Fort Wayne, Ind. | | \$503 | \$1,031 | \$1,534 | \$1,534 | | | | | | \$1,031 | |
| 92 | Saginaw, Mich. | | 13,246 | 13,838 | 27,084 | 13,246 | | | \$13,838 | | | 13,838 | |
| 93 | Lincoln, Nebr. | | 3,194 | 3,004 | 6,198 | 1,119 | | | 5,079 | | | 3,004 | |
| 95 | Covington, Ky. | | | 9,769 | 9,769 | 9,630 | | | 139 | | | | \$9,769 |
| 96 | Altoona, Pa. | | 5,773 | 1,216 | 6,989 | 3,214 | | | 3,775 | | | 1,216 | |
| 98 | Birmingham, Ala. | | 1,454 | | \$1,454 | | | | | | | | |
| 99 | Pawtucket, R. I. | | | 1,432 | 1,432 | 1,432 | | | | | | 1,432 | |
| 100 | South Bend, Ind. | | 1,273 | | 1,273 | | \$1,273 | | | \$4,497 | | | 4,497 |
| 104 | Mobile, Ala. | | 2,000 | | 2,000 | 2,000 | | | | | | | |
| 106 | McKeesport, Pa. | | 3,769 | 9,530 | 13,299 | 13,299 | | | | | | 9,530 | |
| 109 | Springfield, Ohio. | | | 600 | 600 | | | | 600 | | | | 600 |
| 111 | Sioux City, Iowa. | | 2,084 | 579 | 2,663 | 783 | | | 1,880 | | | 579 | |
| 112 | Bay City, Mich. | | 525 | 500 | 1,025 | 500 | | | 525 | | | 500 | |
| 113 | Allentown, Pa. | | 748 | 119 | 867 | 355 | | | 512 | | | 119 | |
| 114 | Davenport, Iowa. | | 151,535 | 15,248 | 166,783 | 13,929 | | | 152,854 | | | 15,248 | |
| 116 | East St. Louis, Ill. | | 709 | 112 | 821 | 114 | | | 707 | | | 112 | |
| 117 | Little Rock, Ark. | | 150 | 400 | 550 | 350 | | | 200 | | | 400 | |
| 119 | York, Pa. | | 367 | 57,751 | 58,118 | 35,768 | 280 | \$87 | 21,983 | 1,223 | | 57,751 | 1,223 |
| 124 | Haverhill, Mass. | | | 6,000 | 6,000 | | | | 6,000 | | | 6,000 | |
| 125 | Topeka, Kans. | | | 16,000 | 16,000 | 11,000 | | | 5,000 | | | 16,000 | |
| 126 | Salem, Mass. | | 511 | 66 | 577 | 150 | | | 427 | | | 66 | |
| 130 | Newton, Mass. | | 557 | 1,718 | 2,275 | 2,275 | | | | | | 1,718 | |
| 132 | Elmira, N. Y. | | | 4,616 | 4,616 | 4,542 | | | 74 | | | 4,616 | |
| 133 | Knoxville, Tenn. | | | 1,000 | 1,000 | 1,000 | | | | | | 1,000 | |
| 135 | Jacksonville, Fla. | | 2,843 | 7,446 | 10,289 | 4,646 | | | 5,643 | | | 7,446 | |
| 139 | Joplin, Mo. | | 5,281 | 4,184 | 9,465 | | | | 9,465 | | | | 4,184 |
| 140 | Galveston, Tex. | | | 2,905 | 2,905 | 1,500 | | | 1,405 | | | 2,905 | |
| 143 | Auburn, N. Y. | | 25,746 | 637 | 26,383 | 700 | | | 25,683 | | | 637 | |
| 145 | Woonsocket, R. I. | | 560 | 1,035 | 1,595 | | | | 1,595 | | | 1,035 | |
| 147 | Kalamazoo, Mich. | | 509 | | 509 | | | 509 | | 8,000 | | | 8,000 |
| 148 | Wichita, Kans. | | 285 | 5,120 | 5,405 | 5,165 | | | 240 | | | 5,120 | |
| 149 | Taunton, Mass. | | 401 | 125 | 526 | 119 | | | 407 | | | 125 | |
| 151 | Oshkosh, Wis. | | 660 | 18,862 | 19,522 | 18,862 | | | 660 | | | 18,862 | |
| 154 | La Crosse, Wis. | | 9,640 | | 9,640 | 1,228 | | | 8,412 | | | | |

¹ Includes par value plus premiums and minus discounts.² The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.³ Sum of par value of investments and cash on hand at close of year.⁴ Total cash credits at close of year.⁵ The aggregate of all payments and cash and cash credits at close of year is not the same as the aggregate of cash and cash credits at beginning of year and all receipts during year, on account of incomplete private trust account reports.

STATISTICS OF CITIES.

TABLE 20.—PAYMENTS, RECEIPTS, AND

[Cities having no public trust funds are omitted from this table. For a list of the

| City number. | CITY. | Number of funds reported. | PAYMENTS. | | | | | | | Cash on hand at close of year. | Aggregate of all payments, and cash on hand at close of year. ³ | Cash on hand at beginning of year. |
|--------------|------------------|---------------------------|--------------|---|-----------------------------------|--|------------------|-----------------------------------|---------------------------------|--------------------------------|--|------------------------------------|
| | | | Total. | For investments purchased. ¹ | | For accrued interest on investments purchased. | | To public for purposes of trusts. | Transfer payments. ² | | | |
| | | | | From public. | From city (investment transfers). | Other than city securities. | City securities. | | | | | |
| | Grand total..... | 388 | \$11,323,310 | \$3,298,037 | \$1,867,643 | \$1,329 | \$6,263 | \$5,312,788 | \$837,250 | \$2,853,576 | \$14,176,886 | \$2,878,257 |
| | Group I..... | 139 | 9,250,559 | 2,399,132 | 1,349,905 | 475 | 5,375 | 4,846,581 | 649,091 | 1,741,899 | 10,992,458 | 1,607,692 |
| | Group II..... | 87 | 1,199,572 | 482,827 | 360,140 | 574 | 137 | 284,556 | 71,338 | 464,983 | 1,664,555 | 628,913 |
| | Group III..... | 81 | 586,603 | 289,680 | 90,708 | 58 | 353 | 128,148 | 77,656 | 488,376 | 1,074,979 | 479,994 |
| | Group IV..... | 81 | 286,576 | 126,398 | 66,890 | 222 | 398 | 53,503 | 39,165 | 158,318 | 444,894 | 161,658 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|----|-------------|-----------|-----------|-----|-------|-------------|-----------|-----------|-------------|-----------|
| 1 | New York, N. Y..... | 5 | \$3,278,780 | | \$796,000 | | | \$2,482,780 | | \$341,761 | \$3,620,541 | \$380,221 |
| 2 | Chicago, Ill..... | 14 | 1,298,925 | \$182,750 | 159,300 | | \$332 | 467,109 | \$489,434 | 282,730 | 1,581,655 | 304,322 |
| 3 | Philadelphia, Pa..... | 47 | 2,984,642 | 1,684,478 | | \$9 | 5,027 | 1,283,853 | 11,275 | 312,057 | 3,296,699 | 365,558 |
| 4 | St. Louis, Mo..... | 2 | 81,228 | | | | | 81,228 | 232,062 | 313,290 | 22,657 | |
| 5 | Boston, Mass..... | 24 | 926,701 | 430,622 | 386,500 | | | 96,417 | 13,162 | 262,886 | 1,189,587 | 239,957 |
| 6 | Baltimore, Md..... | 3 | 50,872 | 859 | | | | 50,013 | | 378 | 51,250 | 636 |
| 7 | Cleveland, Ohio..... | 8 | 162,400 | 37,191 | | 83 | | 125,126 | | 58,049 | 220,449 | 66,469 |
| 8 | Buffalo, N. Y..... | 4 | 88,547 | | | | | 82,980 | 5,567 | 144,516 | 233,063 | 113,179 |
| 9 | San Francisco, Cal..... | 3 | 82,934 | | | | | 82,934 | | 11,887 | 94,821 | 20,238 |
| 10 | Pittsburg, Pa..... | 1 | 1,936 | | | | | 1,936 | | 240 | 2,176 | 991 |
| 11 | Cincinnati, Ohio..... | 10 | 127,117 | 2,050 | | | 16 | 83,326 | 41,725 | 17,421 | 144,538 | 16,829 |
| 12 | Detroit, Mich..... | 2 | 14,288 | 5,000 | | | | 9,288 | | 21,922 | 36,210 | 17,874 |
| 13 | Milwaukee, Wis..... | 3 | 70,279 | 40,857 | | 383 | | 25,759 | 3,280 | 44,105 | 114,384 | 45,940 |
| 14 | New Orleans, La..... | 8 | 79,205 | 15,325 | 8,105 | | | 52,355 | 3,420 | 11,001 | 90,206 | 12,092 |
| 15 | Washington, D. C..... | 5 | 2,705 | | | | | 2,705 | | 884 | 3,589 | 739 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|----|-----------|---------|-----------|-------|------|----------|---------|----------|-----------|----------|
| 16 | Newark, N. J..... | 2 | \$148,245 | \$4,500 | \$121,000 | | | \$22,745 | | \$21,071 | \$169,316 | \$16,857 |
| 17 | Jersey City, N. J..... | 2 | 30,864 | | | | | 30,864 | | 58,796 | 89,660 | 44,290 |
| 18 | Louisville, Ky..... | 2 | 9,340 | | | | | 9,340 | | 13,998 | 23,338 | 2,775 |
| 19 | Indianapolis, Ind..... | 5 | 55,534 | 33,634 | | \$306 | | 21,534 | | 21,789 | 77,323 | 18,587 |
| 20 | Providence, R. I..... | 11 | 418,417 | 163,903 | 177,000 | | \$85 | 70,160 | \$7,269 | 68,552 | 486,969 | 83,899 |
| 21 | St. Paul, Minn..... | 1 | 24,993 | 24,993 | | | | | | 235 | 25,228 | |
| 22 | Rochester, N. Y..... | 5 | 49,282 | 8,400 | | | | 39,067 | 1,815 | 172,744 | 222,026 | 155,431 |
| 23 | Toledo, Ohio..... | 6 | 81,160 | | 38,150 | 57 | 48 | 19,519 | 23,386 | 6,362 | 87,522 | 9,392 |
| 24 | Denver, Colo..... | 2 | 3,037 | | | | | 2,927 | 110 | 22,973 | 26,010 | |
| 25 | Columbus, Ohio..... | 3 | 8,396 | | 500 | | 4 | 7,892 | | 2,465 | 10,861 | 3,600 |
| 26 | Worcester, Mass..... | 25 | 235,398 | 213,922 | | | | | 21,476 | 16,673 | 252,071 | 221,455 |
| 27 | Los Angeles, Cal..... | 2 | 7,573 | | | | | 7,573 | | 6,150 | 13,723 | 5,441 |
| 28 | Omaha, Nebr..... | 1 | 1,155 | | | | | 1,155 | | 1,782 | 2,937 | 2,109 |
| 29 | New Haven, Conn..... | 9 | 63,502 | 27,271 | | 151 | | 22,809 | 13,271 | 23,202 | 86,704 | 23,248 |
| 30 | Syracuse, N. Y..... | 3 | 45,959 | 2,800 | 20,000 | | | 22,159 | 1,000 | 19,868 | 65,827 | 37,461 |
| 31 | St. Joseph, Mo..... | 1 | 3,488 | 3,404 | | | | 84 | | 1,300 | 4,788 | 1,329 |
| 32 | Paterson, N. J..... | 1 | 308 | | | | | 308 | | 5,002 | 5,310 | |
| 33 | Fall River, Mass..... | 5 | 9,043 | | 3,490 | | | 2,642 | 3,011 | 1,337 | 10,380 | 1,301 |
| 34 | Portland, Oreg..... | 1 | 3,878 | | | | | 3,878 | | 684 | 4,562 | 1,768 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|---|----------|---------|---------|-----|------|---------|---------|---------|----------|---------|
| 42 | Dayton, Ohio..... | 2 | \$11,778 | | \$5,400 | | \$72 | \$6,306 | | \$2,118 | \$13,896 | \$3,124 |
| 43 | Albany, N. Y..... | 3 | 12,112 | | | | | 12,112 | | 69,969 | 82,081 | 64,427 |
| 44 | Grand Rapids, Mich..... | 1 | 5,513 | \$5,000 | | | | 513 | | 27,465 | 32,978 | 26,066 |
| 45 | Cambridge, Mass..... | 8 | 7,593 | | 2,450 | | | 2,847 | \$2,296 | 8,863 | 16,456 | 8,095 |
| 46 | Lowell, Mass..... | 1 | 10,294 | 6,628 | | | | 2,160 | 1,506 | | 10,294 | |
| 47 | Hartford, Conn..... | 5 | 25,578 | 7,500 | | | | 16,669 | 1,409 | 57,631 | 83,209 | 66,398 |
| 48 | Richmond, Va..... | 2 | 330 | | | | | 150 | 180 | 100 | 430 | 200 |
| 49 | Trenton, N. J..... | 1 | 2,293 | | | | | 965 | 1,328 | 12,782 | 15,075 | 7,432 |
| 50 | Wilmington, Del..... | 1 | 232 | | | | | | 232 | | 232 | |
| 51 | Camden, N. J..... | 1 | 2,564 | | | | | 2,564 | | 947 | 3,511 | 642 |
| 52 | Bridgeport, Conn..... | 2 | 148 | | | | | 50 | 98 | | 148 | |
| 53 | Lynn, Mass..... | 4 | 5,869 | | | | | 400 | 5,469 | 164,999 | 170,868 | 155,471 |
| 54 | Troy, N. Y..... | 3 | 6,339 | | | | | 6,339 | | 9,422 | 15,761 | 3,385 |
| 55 | New Bedford, Mass..... | 3 | 19,505 | 8,383 | | | | | 11,122 | 4,744 | 24,249 | 5,017 |
| 56 | Oakland, Cal..... | 3 | 11,258 | | | | | 11,258 | | 24,272 | 35,530 | 22,714 |
| 57 | Lawrence, Mass..... | 5 | 11,616 | | 8,937 | | | 120 | 2,559 | 1,349 | 12,965 | 1,143 |
| 58 | Somerville, Mass..... | 1 | 5,207 | 5,000 | | | | 207 | | 458 | 5,665 | 50 |
| 59 | Kansas City, Kans..... | 1 | 7,982 | | | | | 7,982 | | 6,664 | 14,646 | 9,276 |
| 60 | Peoria, Ill..... | 2 | 205,474 | 202,625 | | 146 | | 2,703 | | 1,908 | 207,332 | 7,772 |
| 61 | Utica, N. Y..... | 1 | 14,158 | 8,500 | | | | 5,658 | | | 14,158 | 1,000 |

¹ Includes par value plus premiums and minus discounts.² Other than investment and interest transfers.³ The same as the aggregate of cash on hand at beginning of year and all receipts during year.

GENERAL TABLES.

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BALANCES OF PUBLIC TRUST FUNDS: 1905.

cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| RECEIPTS. | | | | | | | PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR. | | Total assets at close of year. ¹ | City num- ber. | |
|--------------|---|---------------------------------------|-------------------------------|--------------|---------------------------------------|---|---|---------------------|---|----------------------|-----------------------|
| Total. | From investments dis- posed of. ¹ | | Interest and income received. | | | From public for purposes of trusts. | Transfer receipts. ² | City securities. | | | Other investments. |
| | To public. | To city (investment transfers). | Total. | From public. | From city (interest transfers). | | | | | | |
| \$11,298,629 | \$1,593,683 | \$1,816,346 | \$3,056,878 | \$2,546,829 | \$510,049 | \$2,616,061 | \$2,215,661 | \$14,095,408 | \$39,375,582 | \$56,324,566 | |
| 9,384,766 | 1,240,020 | 1,260,333 | 2,751,913 | 2,352,653 | 399,260 | 2,140,634 | 1,991,866 | 11,401,062 | 34,809,677 | 47,952,628 | |
| 1,035,642 | 44,982 | 444,204 | 113,606 | 84,437 | 29,169 | 315,813 | 117,037 | 832,974 | 2,157,574 | 3,455,531 | |
| 594,985 | 240,418 | 60,266 | 115,098 | 53,022 | 62,076 | 118,466 | 60,737 | 1,430,595 | 1,049,034 | 2,968,005 | |
| 283,236 | 68,263 | 51,543 | 76,261 | 56,717 | 19,544 | 41,148 | 46,021 | 430,787 | 1,359,297 | 1,948,402 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|-------------|-----------|-----------|-----------|-----------|----------|-----------|-------------|-------------|------------|-------------|----|
| \$3,240,320 | \$140,700 | \$738,750 | \$78,867 | \$22,568 | \$56,299 | \$997,511 | \$1,284,492 | \$1,561,007 | \$45,250 | \$1,948,018 | 1 |
| 1,277,333 | 90,775 | 137,500 | 515,725 | 496,451 | 19,274 | 190,426 | 342,907 | 528,220 | 9,274,233 | 10,085,183 | 2 |
| 2,931,141 | 511,410 | 34,801 | 1,771,757 | 1,660,671 | 111,086 | 199,390 | 113,783 | 3,858,175 | 21,495,418 | 26,665,650 | 3 |
| 290,633 | 192,000 | | 81,297 | 70,737 | 10,560 | 17,336 | | 1,517,511 | 1,749,573 | 1,749,573 | 4 |
| 949,630 | 435 | 320,052 | 114,431 | 24,137 | 90,294 | 501,554 | 13,158 | 2,468,701 | 686,196 | 3,417,783 | 5 |
| 50,614 | | | 46,356 | | 46,356 | | 4,258 | 1,191,000 | | 1,191,378 | 6 |
| 153,990 | | 13,000 | 23,260 | 12,935 | 10,325 | 7,872 | 109,858 | 255,000 | 238,630 | 551,679 | 7 |
| 119,884 | 1,100 | 5,000 | 16,297 | 8,013 | 8,284 | 97,487 | | 222,830 | 57,025 | 424,371 | 8 |
| 74,583 | | | 2,942 | 2,942 | | 35,183 | 36,458 | | 46,000 | 57,887 | 9 |
| 1,185 | | | 1,021 | 1,021 | | 164 | | | 20,000 | 20,240 | 10 |
| 127,709 | 600 | 1,000 | 74,062 | 41,855 | 32,207 | 12,209 | 39,838 | 862,000 | 1,159,050 | 2,038,471 | 11 |
| 18,336 | | | 1,246 | 1,206 | 40 | 11,253 | 5,837 | 1,000 | 15,000 | 37,922 | 12 |
| 68,444 | 3,000 | | 6,960 | 6,560 | 400 | 21,430 | 37,054 | 10,000 | 148,500 | 202,605 | 13 |
| 78,114 | | 10,230 | 14,842 | 1,557 | 13,285 | 48,819 | 4,223 | 419,819 | 69,864 | 500,684 | 14 |
| 2,850 | | | 2,850 | 2,000 | 850 | | | 23,300 | 37,000 | 61,184 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|-----------|----------|-----------|---------|--------|---------|----------|---------|----------|---------|-----------|----|
| \$152,459 | | \$115,000 | \$2,964 | \$664 | \$2,300 | \$32,395 | \$2,100 | \$62,000 | \$5,250 | \$88,321 | 16 |
| 45,370 | | | 2,005 | 2,005 | | 17,768 | 25,597 | | | 58,796 | 18 |
| 20,563 | | | 312 | 312 | | 5,390 | 14,861 | | | 13,998 | 19 |
| 58,736 | \$12,858 | | 10,771 | 9,451 | 1,320 | 35,107 | | 22,000 | 168,296 | 212,085 | 20 |
| 403,100 | 2,750 | 297,614 | 33,843 | 18,086 | 15,757 | 68,893 | | 512,903 | 874,633 | 1,456,088 | 21 |
| 25,228 | | | 228 | 228 | | 25,000 | | | 26,000 | 26,265 | 22 |
| 66,595 | 8,114 | | 10,604 | 10,604 | | 32,908 | 14,969 | | 82,082 | 254,823 | 23 |
| 78,130 | 3,450 | 29,890 | 1,927 | 226 | 1,701 | 2,583 | 40,280 | 43,390 | 15,700 | 65,452 | 25 |
| 26,010 | | | 116 | 116 | | 13,970 | 11,924 | | | 22,973 | 26 |
| 7,261 | 500 | | 3,361 | 2,411 | 950 | 702 | 2,698 | 24,000 | 27,000 | 53,465 | 28 |
| 30,616 | 2,100 | | 19,841 | 19,841 | | 8,675 | | | 417,172 | 433,846 | 29 |
| 8,282 | | | | | | 6,202 | 2,080 | | | 6,150 | 30 |
| 828 | | | 109 | 109 | | 719 | | | 3,000 | 4,782 | 32 |
| 63,456 | 13,060 | | 18,815 | 17,900 | 915 | 31,581 | | 24,000 | 508,591 | 555,793 | 36 |
| 28,366 | 2,150 | 700 | 2,824 | 2,371 | 453 | 21,692 | 1,000 | 32,600 | 28,250 | 80,718 | 34 |
| 3,459 | | 1,000 | 297 | 35 | 262 | 1,058 | 1,104 | 9,458 | | 10,758 | 36 |
| 5,310 | | | | | | 4,886 | 424 | | | 5,002 | 37 |
| 9,079 | | | 5,589 | 78 | 5,511 | 3,490 | | 102,623 | 1,600 | 105,560 | 38 |
| 2,794 | | | | | | 2,794 | | | | 684 | 39 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----------|---------|---------|---------|---------|---------|--------|---------|----------|---------|----------|----|
| \$10,772 | | \$2,000 | \$3,520 | | \$3,520 | \$270 | \$4,982 | \$63,400 | | \$65,518 | 42 |
| 17,654 | | | 2,866 | \$2,866 | | 7,895 | 6,893 | | | 69,969 | 43 |
| 6,912 | | | 1,013 | 1,013 | | 3,574 | 2,325 | | \$6,000 | 33,466 | 44 |
| 8,361 | | | 4,938 | 233 | 4,705 | 3,423 | | 114,850 | | 123,713 | 45 |
| 10,294 | | | 3,794 | 1,634 | 2,160 | 6,500 | | 36,200 | 49,172 | 85,372 | 46 |
| 16,811 | | | 7,168 | 5,759 | 1,409 | 2,695 | 6,948 | 23,481 | 61,830 | 142,942 | 47 |
| 230 | | | 230 | | 230 | | | 4,000 | | 4,100 | 49 |
| 7,643 | | | 1,540 | 1,540 | | 6,103 | | | 21,000 | 33,782 | 51 |
| 232 | | | 232 | | | | | | 3,500 | 3,500 | 52 |
| 2,869 | | | | | | 2,869 | | | | 947 | 53 |
| 148 | | | 148 | 98 | 50 | | | 1,000 | 2,800 | 3,800 | 54 |
| 15,397 | | | 6,157 | 5,757 | 400 | 9,240 | | 10,000 | | 174,999 | 55 |
| 12,376 | | | 60 | 60 | | 10,316 | 2,000 | | | 9,422 | 56 |
| 19,232 | | | 10,849 | 2,679 | 8,170 | 8,383 | | 143,835 | 69,649 | 218,228 | 58 |
| 12,816 | | | 391 | 391 | | | 12,425 | | | 24,272 | 60 |
| 11,822 | | | 2,885 | 206 | 2,679 | 8,937 | | 72,073 | | 73,422 | 61 |
| 5,615 | \$5,315 | | 300 | 300 | | | | | 5,000 | 5,468 | 62 |
| 5,370 | | | 191 | 191 | | 5,179 | | | | 6,664 | 63 |
| 109,610 | 190,125 | 3,100 | 1,515 | 4 | 1,511 | 3,699 | 1,171 | 36,300 | 190,126 | 228,333 | 66 |
| 13,168 | 7,500 | | 2,124 | 2,124 | | | 3,534 | | 40,292 | 40,292 | 68 |

¹ Sum of par value of investments and cash on hand at close of year.² Service transfer from library.

STATISTICS OF CITIES.

TABLE 20.—PAYMENTS, RECEIPTS, AND

[Cities having no public trust funds are omitted from this table. For a list of the

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Number of funds reported. | PAYMENTS. | | | | | | | Cash on hand at close of year. | Aggregate of all payments, and cash on hand at close of year. ³ | Cash on hand at beginning of year. |
|--------------|--------------------|---------------------------|-----------|---|-----------------------------------|--|------------------|-----------------------------------|---------------------------------|--------------------------------|--|------------------------------------|
| | | | Total. | For investments purchased. ¹ | | For accrued interest on investments purchased. | | To public for purposes of trusts. | Transfer payments. ² | | | |
| | | | | From public. | From city (investment transfers). | Other than city securities. | City securities. | | | | | |
| 69 | Manchester, N. H. | 2 | \$14,575 | \$9,674 | | | | \$4,901 | | \$19,283 | \$33,858 | \$18,613 |
| 70 | Evansville, Ind. | 2 | 2,342 | | | | | 2,342 | | 21,209 | 23,551 | 18,534 |
| 71 | Yonkers, N. Y. | 1 | 12,852 | 8,000 | | | | 4,852 | | 19,455 | 32,307 | 16,218 |
| 72 | San Antonio, Tex. | 2 | 24,822 | | | | | 447 | \$24,375 | | 25,262 | 287 |
| 73 | Elizabeth, N. J. | 1 | | | | | | | | 2,294 | 2,294 | |
| 74 | Waterbury, Conn. | 2 | 28,485 | 10,900 | | | | 17,585 | | 8,853 | 37,338 | 12,267 |
| 76 | Erie, Pa. | 1 | 1,021 | 250 | | | | 771 | | 4,761 | 5,782 | 1,991 |
| 78 | Schenectady, N. Y. | 1 | 2,007 | | | | | 2,007 | | 2,989 | 4,996 | 1,946 |
| 81 | Charleston, S. C. | 5 | 20,677 | 3,613 | | | | 1,124 | 15,940 | 8,706 | 29,383 | 5,499 |
| 83 | Portland, Me. | 9 | 64,674 | | \$52,053 | | | 1,479 | 11,142 | 69 | 64,743 | 69 |
| 86 | Terre Haute, Ind. | 1 | 3,774 | | 1,345 | | | 2,413 | | 4,838 | 8,612 | 4,872 |
| 87 | Youngstown, Ohio. | 4 | 45,531 | 13,607 | 20,523 | \$58 | 119 | 11,224 | | 1,788 | 47,319 | 17,486 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|--------------------|----|---------|----------|---------|-------|-------|--------|--------|---------|---------|---------|
| 88 | Fort Wayne, Ind. | 1 | \$5,467 | | \$4,867 | | | \$600 | | \$2,898 | \$8,265 | \$1,951 |
| 90 | Akron, Ohio. | 3 | 48,662 | \$24,376 | 20,221 | \$137 | \$192 | 3,692 | \$44 | 688 | 49,350 | 5,882 |
| 91 | Brockton, Mass. | 3 | 633 | 325 | | | | 98 | 210 | 26 | 659 | 53 |
| 92 | Saginaw, Mich. | 6 | 12,730 | | 10,500 | | 203 | 525 | 1,502 | 10,484 | 23,214 | 15,094 |
| 94 | Lancaster, Pa. | 1 | 2,499 | 1,000 | | | | 1,499 | | 489 | 2,988 | 381 |
| 97 | Spokane, Wash. | 1 | 2,045 | | 1,000 | | | 1,045 | | 988 | 3,033 | 998 |
| 99 | Pawtucket, R. I. | 2 | 5,428 | 1,775 | | | | 2,737 | 916 | 365 | 5,793 | 717 |
| 101 | Binghamton, N. Y. | 1 | 5,095 | 3,900 | | | | 1,195 | | 8,725 | 13,820 | 9,143 |
| 108 | Butte, Mont. | 1 | | | | | | | | 3,891 | 3,891 | 913 |
| 109 | Springfield, Ohio. | 4 | 44,917 | 13,200 | | | | 16,876 | 14,841 | 23,174 | 68,091 | 30,901 |
| 110 | Wheeling, W. Va. | 1 | 1,470 | | | | | | 1,470 | | 1,470 | |
| 112 | Bay City, Mich. | 1 | | | | | | | | 1,143 | 1,143 | 1,081 |
| 118 | Quincy, Ill. | 1 | | | | | | | | 707 | 707 | 630 |
| 119 | York, Pa. | 1 | 720 | | | | | 720 | | | 720 | |
| 120 | Springfield, Ill. | 1 | 368 | | | | | 368 | | 528 | 896 | 6 |
| 121 | Malden, Mass. | 3 | 18,295 | 7,093 | | | | 2,524 | 8,678 | 12,024 | 30,319 | 6,171 |
| 122 | Canton, Ohio. | 4 | 15,206 | 1,765 | 10,096 | | 3 | 578 | 2,764 | 3,882 | 19,088 | 1,565 |
| 124 | Haverhill, Mass. | 3 | 27,434 | 25,101 | | | | 73 | 2,260 | 2,342 | 29,776 | 2,143 |
| 125 | Topeka, Kans. | 2 | 1,825 | | | | | 1,124 | 701 | 18,651 | 20,476 | 16,381 |
| 126 | Salem, Mass. | 3 | 24,202 | 18,806 | | 85 | | 4,711 | 600 | 36,874 | 61,076 | 35,012 |
| 129 | Chelsea, Mass. | 2 | 727 | | | | | 727 | | 435 | 1,162 | 226 |
| 130 | Newton, Mass. | 10 | 7,792 | 5,000 | | | | 2,792 | | 3,959 | 11,751 | 3,108 |
| 132 | Elmira, N. Y. | 3 | 10,405 | 4,232 | 900 | | | 4,798 | 475 | 4,456 | 14,861 | 6,317 |
| 133 | Knoxville, Tenn. | 1 | 1,310 | | | | | 337 | 973 | | 1,310 | 337 |
| 137 | Rockford, Ill. | 1 | 500 | | 500 | | | | | 106 | 606 | 33 |
| 140 | Galveston, Tex. | 2 | 643 | | | | | | 643 | | 643 | |
| 141 | Fitchburg, Mass. | 8 | 30,777 | 18,825 | 7,332 | | | 4,620 | | 1,424 | 32,201 | 512 |
| 143 | Auburn, N. Y. | 3 | 181 | | | | | 131 | 50 | 12,104 | 12,285 | 7,025 |
| 145 | Woonsocket, R. I. | 1 | 16 | | | | | | 16 | 202 | 218 | 171 |
| 148 | Wichita, Kans. | 1 | 1,373 | | | | | 1,373 | | 2,425 | 3,798 | 1,540 |
| 149 | Taunton, Mass. | 2 | 5,166 | 1,000 | 3,474 | | | | 692 | | 5,166 | 1,016 |
| 150 | Sacramento, Cal. | 1 | 360 | | | | | 360 | | 409 | 769 | 385 |
| 151 | Oshkosh, Wis. | 1 | 9,500 | | 8,000 | | | | 1,500 | 1,513 | 11,013 | 9,513 |
| 153 | New Britain, Conn. | 2 | 830 | | | | | | 830 | 3,406 | 4,236 | 2,453 |

¹Includes par value plus premiums and minus discounts.²Other than investment and interest transfers.

BALANCES OF PUBLIC TRUST FUNDS: 1905—Continued.

cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| RECEIPTS. | | | | | | | PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR. | | Total assets at close of year. ⁴ | City num- ber. | |
|-----------|---|---------------------------------------|-------------------------------|--------------|---------------------------------------|---|---|---------------------|---|----------------------|-----------------------|
| Total. | From investments dis- posed of. ¹ | | Interest and income received. | | | From public for purposes of trusts. | Transfer receipts. ² | City securities. | | | Other investments. |
| | To public. | To city (investment transfers). | Total. | From public. | From city (interest transfers). | | | | | | |
| \$15,245 | | | \$5,571 | \$1,616 | \$3,955 | \$9,674 | | \$90,000 | \$39,157 | \$148,440 | 69 |
| 5,017 | | | 16 | 16 | | 985 | \$4,016 | | | 21,209 | 70 |
| 16,089 | \$5,000 | | 3,181 | 3,181 | | 2,527 | 5,381 | | 51,000 | 70,455 | 71 |
| 24,975 | 24,000 | | 975 | 975 | | | | | 10,000 | 10,440 | 72 |
| 2,294 | | | | | | 2,294 | | | | 2,294 | 73 |
| 25,071 | 5,300 | \$1,000 | 10,730 | 10,055 | 675 | 4,809 | 3,232 | 35,000 | 229,250 | 273,103 | 74 |
| 3,791 | | | 502 | 110 | 392 | 1,587 | 1,702 | 13,750 | | 18,511 | 76 |
| 3,050 | | | 139 | 139 | | 2,911 | | | 2,000 | 4,989 | 78 |
| 23,884 | | | 21,222 | 2,852 | 18,370 | 1,868 | 794 | 454,800 | 61,126 | 524,632 | 81 |
| 64,674 | 134 | 40,000 | 12,487 | 1,998 | 10,489 | 12,053 | | 267,801 | 42,774 | 310,644 | 83 |
| 3,740 | | 152 | 513 | 400 | 113 | 675 | | 2,408 | 10,000 | 17,246 | 86 |
| 29,833 | 3,044 | 14,014 | 9,841 | 6,593 | 3,248 | | 2,934 | 61,697 | 154,359 | 217,844 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|---------|---------|---------|--------|--------|-------|-------|---------|----------|----------|----------|-----|
| \$6,414 | | \$2,351 | \$795 | | \$795 | \$605 | \$2,663 | \$20,337 | | \$23,235 | 88 |
| 43,468 | | 36,500 | 3,802 | \$44 | 3,758 | 329 | 2,837 | 60,650 | \$24,581 | 85,919 | 90 |
| 606 | | | 281 | 71 | 210 | 325 | | 3,000 | 2,525 | 5,551 | 91 |
| 8,120 | | 2,010 | 1,692 | 202 | 1,490 | 4,418 | | 42,360 | | 52,844 | 92 |
| 2,607 | \$1,000 | | 1,607 | 90 | 1,517 | | | 33,500 | 155 | 34,144 | 94 |
| 2,035 | | | | | | 2,035 | | 1,890 | | 2,878 | 97 |
| 5,076 | | | 972 | 972 | | 2,990 | 1,114 | | 24,904 | 25,269 | 99 |
| 4,677 | 1,548 | | 731 | 731 | | 2,398 | | | 18,599 | 27,324 | 101 |
| 2,978 | | | | | | 2,978 | | | | 3,891 | 108 |
| 37,190 | 11,700 | 6,082 | 17,061 | 16,220 | 841 | 70 | 2,277 | 12,099 | 329,800 | 365,073 | 109 |
| 1,470 | | | 1,470 | 1,470 | | | | | 75,000 | 75,000 | 110 |
| 62 | | | | | | 62 | | | | 1,143 | 112 |
| 77 | | | 77 | 77 | | | | | | 707 | 118 |
| 720 | | | 720 | 80 | 640 | | | 15,210 | 2,000 | 17,210 | 119 |
| 890 | | 600 | 18 | | 18 | 272 | | | | 528 | 120 |
| 24,148 | 3,000 | | 16,819 | 16,659 | 160 | 4,329 | | 4,000 | 388,000 | 404,024 | 121 |
| 17,523 | 10,559 | | 5,554 | 1,730 | 3,824 | 10 | 1,400 | 74,395 | 21,418 | 99,695 | 122 |
| 27,633 | 25,000 | | 2,433 | 1,433 | 1,000 | 200 | | 25,000 | | 52,342 | 124 |
| 4,095 | | | 1,175 | 1,175 | | 2,920 | | | 12,800 | 31,451 | 125 |
| 26,064 | 14,956 | 1,500 | 7,578 | 7,518 | 60 | 1,500 | 530 | 1,500 | 174,076 | 212,450 | 126 |
| 936 | | | 936 | 336 | 600 | | | 15,000 | 3,500 | 18,935 | 129 |
| 8,643 | | | 3,156 | 992 | 2,164 | 5,487 | | 43,500 | 21,500 | 68,959 | 130 |
| 8,544 | 500 | | 1,213 | 890 | 323 | 3,729 | 3,102 | 7,500 | 31,400 | 43,356 | 132 |
| 973 | | | 973 | 973 | | | | | 20,000 | 20,000 | 133 |
| 573 | | 500 | 17 | | 17 | 56 | | 500 | | 606 | 137 |
| 643 | | | 643 | 643 | | | | | 21,800 | 21,800 | 140 |
| 31,689 | | | 2,932 | 1,618 | 1,314 | | 28,757 | 46,705 | 25,125 | 73,254 | 141 |
| 5,260 | | 2,000 | 280 | 280 | | 23 | 2,957 | | | 12,104 | 143 |
| 47 | | | 47 | 47 | | | | | 1,000 | 1,202 | 145 |
| 2,258 | | | | | | 2,258 | | | | 2,425 | 148 |
| 4,150 | | | 850 | 37 | 813 | 3,300 | | 23,641 | 1,000 | 24,641 | 149 |
| 384 | | | | | | | 384 | | | 409 | 150 |
| 1,500 | | | 1,500 | 1,500 | | | | | 85,114 | 86,627 | 151 |
| 1,783 | | | 929 | 929 | | 854 | | | 50,000 | 53,406 | 153 |

³ The same as the aggregate of cash on hand at beginning of year and all receipts during year.⁴ Sum of par value of investments and cash on hand at close of year.

STATISTICS OF CITIES.

TABLE 21.—PAYMENTS, RECEIPTS, AND

[Cities having no investment funds are omitted from this table. For a list of the

| City number. | CITY. | Number of funds reported. | PAYMENTS. | | | | | | | Cash on hand at close of year. | Aggregate of all payments, and cash on hand at close of year. ³ | Cash on hand at beginning of year. |
|--------------|------------------|---------------------------|-------------|---|-----------------------------------|--|------------------|-----------------------------------|---------------------------------|--------------------------------|--|------------------------------------|
| | | | Total. | For investments purchased. ¹ | | For accrued interest on investments purchased. | | Miscellaneous payments to public. | Transfer payments. ² | | | |
| | | | | From public. | From city (investment transfers). | Other than city securities. | City securities. | | | | | |
| | Grand total..... | 40 | \$2,934,083 | \$4,292 | \$503,534 | ..... | \$3 | \$11,931 | \$2,414,323 | \$241,787 | \$3,175,870 | \$260,716 |
| | Group I..... | 7 | 2,417,448 | ..... | 500,000 | ..... |  | 4,613 | 1,912,835 | 80,178 | 2,497,626 | 65,261 |
| | Group II..... | 8 | 288,331 | ..... |  | ..... |  | 250 | 288,081 | 56,076 | 344,407 | 133,472 |
| | Group III..... | 9 | 154,333 | 4,005 |  | ..... | 3 | 5,489 | 144,836 | 35,171 | 189,504 | 28,226 |
| | Group IV..... | 16 | 73,971 | 287 | 3,534 | ..... |  | 1,579 | 68,571 | 70,362 | 144,333 | 33,757 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|----|-----------------------|---|-----------|--|-----------|--|--|-----------|----------|-----------|----------|
| 1 | New York, N. Y..... | 1 | \$30,593 | | | | | \$30,593 | | \$30,593 | |
| 2 | Chicago, Ill..... | 2 | 38,787 | | | | | 38,787 | \$59,673 | 98,460 | \$30,705 |
| 4 | St. Louis, Mo..... | 2 | 4,613 | | | | | \$4,613 | 20,505 | 25,118 | 806 |
| 6 | Baltimore, Md..... | 1 | 99 | | | | | 99 | | 99 | |
| 11 | Cincinnati, Ohio..... | 1 | 2,343,356 | | \$500,000 | | | 1,843,356 | | 2,343,356 | 33,750 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|----------------------|---|-----------|--|--|--|-------|-----------|----------|-----------|-----------|
| 19 | Louisville, Ky..... | 3 | \$176,750 | | | | \$250 | \$176,500 | | \$176,750 | |
| 23 | Rochester, N. Y..... | 3 | 108,641 | | | | | 108,641 | \$50,000 | 158,641 | \$130,813 |
| 25 | Toledo, Ohio..... | 1 | 2,940 | | | | | 2,940 | | 2,940 | |
| 32 | Omaha, Nebr..... | 1 | | | | | | | 6,076 | 6,076 | 2,659 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----|-----------------------|---|---------|-------|--|--|-----|---------|---------|---------|---------|
| 41 | Seattle, Wash..... | 1 | \$80 | | | | | \$80 | | \$80 | |
| 43 | Albany, N. Y..... | 1 | | | | | | | | | |
| 68 | Utica, N. Y..... | 1 | 10,000 | | | | | 10,000 | \$550 | 10,550 | |
| 69 | Manchester, N. H..... | 1 | | | | | | | | | |
| 70 | Evansville, Ind..... | 1 | 850 | \$850 | | | | | 7,990 | 8,840 | \$6,125 |
| 73 | Elizabeth, N. J..... | 1 | 20 | | | | | 20 | | 20 | |
| 82 | Harrisburg, Pa..... | 1 | 5,989 | | | | | \$5,489 | 500 | 26,631 | 22,101 |
| 83 | Portland, Me..... | 1 | 132,881 | | | | | | 132,881 | 132,881 | |
| 85 | Tacoma, Wash..... | 1 | 4,513 | 3,155 | | | \$3 | 1,355 | | 4,513 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|-----|-----------------------|---|---------|-------|---------|--|--|----------|----------|----------|----------|
| 88 | Fort Wayne, Ind..... | 3 | \$1,534 | | \$1,534 | | | | \$42,567 | \$44,101 | \$10,081 |
| 89 | Holyoke, Mass..... | 1 | 31,710 | | | | | \$31,710 | | 31,710 | |
| 97 | Spokane, Wash..... | 1 | 250 | | | | | 250 | | 250 | |
| 100 | South Bend, Ind..... | 1 | | | | | | | | | |
| 105 | Johnstown, Pa..... | 1 | 569 | | | | | 569 | | 569 | |
| 117 | Little Rock, Ark..... | 1 | | | | | | | 467 | 467 | 467 |
| 120 | Springfield, Ill..... | 1 | 200 | | | | | 200 | | 200 | |
| 124 | Haverhill, Mass..... | 2 | 2,258 | | 2,000 | | | 258 | 1,798 | 4,056 | 1,258 |
| 126 | Salem, Mass..... | 1 | 1,866 | \$287 | | | | \$1,579 | 3,034 | 4,900 | 2,496 |
| 132 | Elmira, N. Y..... | 1 | 7,585 | | | | | 7,585 | | 7,585 | |
| 140 | Galveston, Tex..... | 1 | 27,999 | | | | | 27,999 | | 27,999 | |
| 152 | Pueblo, Colo..... | 1 | | | | | | | 40 | 40 | |
| 154 | La Crosse, Wis..... | 1 | | | | | | | 22,456 | 22,456 | 19,455 |

¹ Includes par value plus premiums and minus discounts.² Other than investment and interest transfers.

BALANCES OF INVESTMENT FUNDS: 1905.

cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| RECEIPTS. | | | | | | | | PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR. | | Total assets at close of year. ⁴ | City num- ber. |
|-------------|---|---------------------------------------|-------------------------------|--------------|---------------------------------------|---|------------------------------------|---|-----------------------|---|----------------------|
| Total. | From investments dis- posed of. ¹ | | Interest and income received. | | | Miscellane- ous receipts from public. | Transfer receipts. ² | City securities. | Other investments. | | |
| | To public. | To city (investment transfers). | Total. | From public. | From city (interest transfers). | | | | | | |
| \$2,915,154 | \$250,797 | \$50,880 | \$1,407,284 | \$1,397,160 | \$10,124 | \$507,472 | \$698,721 | \$269,307 | \$34,497,950 | \$35,009,044 | |
| 2,432,365 | 25,030 | 38,787 | 1,202,050 | 1,202,050 | ----- | 504,274 | 662,224 | 40,303 | 31,002,633 | 31,123,114 | |
| 210,935 | 137,250 | 1,800 | 70,885 | 70,268 | 617 | ----- | 1,000 | 6,863 | 1,009,000 | 1,071,939 | |
| 161,278 | 82,017 | ----- | 67,345 | 63,638 | 3,707 | 3,198 | 8,718 | 96,955 | 1,618,142 | 1,750,268 | |
| 110,576 | 6,500 | 10,293 | 67,004 | 61,204 | 5,800 | ----- | 26,779 | 125,186 | 868,175 | 1,063,723 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|-----------|----------|----------|-----------|-----------|--|---------|----------|----------|------------|------------|----|
| \$30,593 | \$25,030 | | \$5,563 | \$5,563 | | | | | \$93,114 | \$93,114 | 1 |
| 67,755 | | \$38,787 | | | | | \$28,968 | \$40,303 | | 99,976 | 2 |
| 24,312 | | | 15,038 | 15,038 | | \$4,274 | 5,000 | | 907,000 | 927,505 | 4 |
| 99 | | | 99 | 99 | | | | | 2,519 | 2,519 | 6 |
| 2,309,606 | | | 1,181,350 | 1,181,350 | | 500,000 | 628,256 | | 30,000,000 | 30,000,000 | 11 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|-----------|-----------|---------|----------|----------|-------|--|---------|-------|-----------|-----------|----|
| \$176,750 | \$118,250 | | \$58,500 | \$58,500 | | | | \$463 | \$925,000 | \$925,463 | 19 |
| 27,828 | 19,000 | | 8,828 | 8,828 | | | | | | 50,000 | 23 |
| 2,940 | | | 2,940 | 2,940 | | | | | \$4,000 | 84,000 | 25 |
| 3,417 | | \$1,800 | 617 | | \$617 | | \$1,000 | 6,400 | | 12,476 | 32 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|---------|---------|--|--------|--------|---------|---------|-------|----------|-----------|-----------|----|
| \$80 | | | \$80 | \$80 | | | | | \$42,567 | \$42,567 | 41 |
| 10,550 | \$550 | | 10,000 | 10,000 | | | | | 8,293 | 8,293 | 43 |
| | | | | | | | | | 199,450 | 200,000 | 68 |
| 2,715 | | | 2,124 | 2,124 | | | \$591 | | 50,000 | 50,000 | 69 |
| | | | | | | | | | 43,928 | 51,918 | 70 |
| 20 | | | 20 | 20 | | | | | 500 | 500 | 73 |
| 10,519 | | | 2,352 | | \$2,352 | \$3,198 | 4,969 | \$58,800 | | 85,431 | 82 |
| 132,881 | \$1,467 | | 51,414 | 51,414 | | | | | 1,273,404 | 1,273,404 | 83 |
| 4,513 | | | 1,355 | 1,355 | | | 3,158 | 38,155 | | 38,155 | 85 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|----------|---------|---------|---------|----------|---------|-------|----------|----------|-----------|-----------|-----|
| \$34,020 | | \$8,993 | \$3,321 | | \$3,321 | | \$21,806 | \$73,186 | | \$115,753 | 88 |
| 31,710 | | | 31,710 | \$31,710 | | | | | \$226,500 | 226,500 | 89 |
| 250 | | | 250 | | 250 | | | 10,000 | | 10,000 | 97 |
| | | | | | | | | | 4,000 | 4,000 | 100 |
| 569 | | 500 | 69 | | 69 | | | 1,000 | | 1,000 | 105 |
| | | | | | | | | | 383 | 850 | 117 |
| 200 | | | 200 | | 200 | | | 2,000 | | 2,000 | 120 |
| 2,798 | | | 798 | 338 | 460 | 2,000 | | 14,000 | 6,235 | 22,033 | 124 |
| 2,404 | | | 1,931 | 431 | 1,500 | 473 | | 25,000 | 7,857 | 35,891 | 126 |
| 7,585 | \$6,500 | 900 | 185 | 185 | | | | | | | 132 |
| 27,999 | | | 27,999 | 27,999 | | | | | 622,200 | 622,200 | 140 |
| 40 | | | 40 | 40 | | | | | 1,000 | 1,040 | 152 |
| 3,001 | | | 501 | 501 | | 2,500 | | | | 22,456 | 154 |

³ The same as the aggregate of cash on hand at beginning of year and all receipts during year.⁴ Sum of par value of investments and cash on hand at close of year.

STATISTICS OF CITIES.

TABLE 22.—PAYMENTS, RECEIPTS, AND

[Cities having no sinking funds are omitted from this table. For a list of the cities in

| City number. | CITY. | Number of funds reported. | PAYMENTS. | | | | | | | Cash on hand at close of year. | Aggregate of all payments, and cash on hand at close of year. ³ | Cash on hand at beginning of year. |
|--------------|------------------|---------------------------|--------------|---|-----------------------------------|--|------------------|-----------------------------------|---------------------------------|--------------------------------|--|------------------------------------|
| | | | Total. | For investments purchased. ¹ | | For accrued interest on investments purchased. | | Miscellaneous payments to public. | Transfer payments. ² | | | |
| | | | | From public. | From city (investment transfers). | Other than city securities. | City securities. | | | | | |
| | Grand total..... | 236 | \$94,406,047 | \$9,010,769 | \$39,457,864 | \$14,594 | \$120,757 | \$33,882,535 | \$11,919,528 | \$21,165,916 | \$115,571,963 | \$22,889,756 |
| | Group I..... | 49 | 61,794,262 | 5,118,989 | 28,540,002 | 1,140 | 09,013 | 22,759,738 | 5,305,380 | 11,516,266 | \$73,310,528 | 13,398,722 |
| | Group II..... | 43 | 19,706,472 | 2,047,357 | 7,977,809 | 2,719 | 45,967 | 5,376,868 | 4,255,752 | 4,077,195 | 23,783,667 | 4,603,912 |
| | Group III..... | 60 | 8,419,974 | 1,394,834 | 1,863,579 | 9,348 | 3,519 | 3,991,626 | 1,157,068 | 3,116,331 | 11,536,305 | 3,001,175 |
| | Group IV..... | 84 | 4,485,339 | 449,589 | 1,076,474 | 1,387 | 2,258 | 1,754,303 | 1,201,328 | 2,456,124 | 6,941,463 | 1,885,947 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|----|--------------|-------------|--------------|---------|----------|--------------|----------|-------------|--------------|-------------|
| 1 | New York, N. Y..... | 10 | \$33,293,623 | \$1,379,654 | \$20,775,934 | | \$44,446 | \$11,077,067 | \$16,522 | \$1,605,362 | \$34,898,985 | \$1,795,275 |
| 2 | Chicago, Ill..... | 8 | 2,196,980 | | | | | | | 2,196,980 | 2,196,980 | 1,351,354 |
| 3 | Philadelphia, Pa..... | 1 | 6,506,645 | 2,486,018 | 380,601 | | 15,368 | 3,624,658 | | 98,912 | 6,605,557 | 2,620,928 |
| 4 | St. Louis, Mo..... | 3 | 1,415,969 | | | | | | | 862,087 | 2,278,056 | 1,357,465 |
| 5 | Boston, Mass..... | 3 | 5,960,151 | 462,719 | 3,097,802 | | 7,888 | | | 2,391,742 | 9,615,174 | 2,870,888 |
| 6 | Baltimore, Md..... | 1 | 2,093,217 | 561,629 | 559,593 | | | 14,699 | | 957,296 | 2,173,580 | 255,980 |
| 7 | Cleveland, Ohio..... | 6 | 3,442,514 | 159,886 | 855,135 | \$1,140 | 270 | 1,912,543 | | 513,540 | 4,033,731 | 987,242 |
| 8 | Buffalo, N. Y..... | 1 | 2,790,576 | | 360,539 | | | 2,419,938 | | 10,099 | 3,420,900 | 228,958 |
| 9 | San Francisco, Cal..... | 8 | 7,000 | | | | | 7,000 | | | 7,315 | 7,315 |
| 10 | Pittsburg, Pa..... | 2 | 1,765,627 | 1,042 | 1,370,000 | | | 394,400 | 185 | 228,170 | \$1,994,797 | 384,197 |
| 11 | Cincinnati, Ohio..... | 2 | 3,004,979 | 3,000 | 762,077 | | 23 | 2,239,879 | | 844,862 | 3,849,841 | 834,153 |
| 12 | Detroit, Mich..... | 3 | 965,595 | 65,041 | 378,321 | | 1,018 | 521,188 | | 718,021 | 1,683,616 | 698,176 |
| 15 | Washington, D. C..... | 1 | 548,366 | | | | | 548,366 | | 3,630 | 551,996 | 6,791 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|---|-------------|-----------|-------------|---------|---------|-----------|-----------|-----------|-------------|-----------|
| 16 | Newark, N. J..... | 1 | \$4,829,879 | \$561,748 | \$3,417,087 | | \$3,701 | \$847,343 | | \$138,633 | \$4,968,512 | \$530,648 |
| 17 | Minneapolis, Minn..... | 1 | 204,084 | 152,335 | | \$1,749 | | | \$50,000 | 7,762 | 211,846 | 1,452 |
| 18 | Jersey City, N. J..... | 1 | 945,663 | 65,450 | 822,991 | | 3,193 | 24,051 | 29,978 | 56,184 | 1,001,847 | 236,251 |
| 19 | Louisville, Ky..... | 2 | 579,633 | 106,156 | | 128 | 1,260 | 452,849 | 19,240 | 396,830 | 976,463 | 323,795 |
| 20 | Indianapolis, Ind..... | 1 | 27,493 | | | | | 27,493 | | 4,533 | 32,026 | 2,691 |
| 21 | Providence, R. I..... | 1 | 1,746,181 | 514,564 | 879,600 | | 4,017 | | 348,000 | 458,058 | 2,204,239 | 364,908 |
| 22 | St. Paul, Minn..... | 2 | 88,237 | 7,800 | 45,923 | | 108 | 16,439 | 17,967 | 28,753 | 116,990 | 4,112 |
| 23 | Rochester, N. Y..... | 7 | | | | | | | | 520,361 | 520,361 | 387,168 |
| 24 | Kansas City, Mo..... | 3 | 564,774 | 110,665 | | | 1,010 | 453,099 | | 159,382 | 724,156 | 320,970 |
| 25 | Toledo, Ohio..... | 2 | 1,097,682 | 20,000 | 522,614 | | 8,016 | 484,065 | 62,987 | 57,698 | 1,155,280 | 73,383 |
| 26 | Denver, Colo..... | 1 | 722,770 | | | | | 722,770 | | 208,705 | 931,475 | 150,214 |
| 27 | Allegheny, Pa..... | 1 | 374,000 | | | | | 374,000 | | 155,519 | 529,519 | 160,446 |
| 28 | Columbus, Ohio..... | 2 | 3,711,420 | | 1,411,300 | | 17,149 | 1,241,355 | 1,041,616 | 93,128 | 3,804,548 | 110,296 |
| 29 | Worcester, Mass..... | 1 | 2,618,861 | 109,506 | 304,294 | | 2,849 | 146,212 | 2,056,000 | 396,229 | 3,015,090 | 487,446 |
| 31 | Memphis, Tenn..... | 3 | 106,807 | 97,747 | | | 1,569 | 527 | 6,964 | 223,717 | 330,524 | 259,709 |
| 32 | Omaha, Nebr..... | 1 | 8,755 | 8,522 | | | 233 | | | 46,384 | 55,139 | 4,194 |
| 33 | New Haven, Conn..... | 1 | 174,024 | 64,181 | | 842 | | 109,001 | | 254 | 174,278 | 628 |
| 34 | Syracuse, N. Y..... | 2 | 85,559 | | | | | 85,559 | | 9,527 | 95,086 | 30,509 |
| 35 | Scranton, Pa..... | 2 | 148,521 | 10,000 | | | 386 | 138,135 | | 168,731 | 317,252 | 135,497 |
| 36 | St. Joseph, Mo..... | 4 | 151,701 | | | | | 151,701 | | 84,154 | 235,855 | 142,761 |
| 37 | Paterson, N. J..... | 1 | 550,500 | | 480,000 | | | 70,500 | | 386,943 | 937,443 | 322,956 |
| 38 | Fall River, Mass..... | 1 | 844,159 | 218,683 | | | 2,476 | | 623,000 | 293,833 | 1,138,022 | 373,435 |
| 39 | Portland, Oreg..... | 1 | 31,769 | | | | | 31,769 | | 181,002 | 212,771 | 179,824 |
| 40 | Atlanta, Ga..... | 1 | 94,000 | | 94,000 | | | | | 945 | 94,945 | 619 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|---|-----------|---------|-----------|---------|------|-----------|-----------|----------|-------------|----------|
| 42 | Dayton, Ohio..... | 2 | \$984,192 | \$6,045 | \$101,580 | | \$69 | \$876,498 | | \$57,381 | \$1,041,573 | \$25,768 |
| 43 | Albany, N. Y..... | 3 | 288,380 | | 72,000 | | | | | 124,724 | 413,104 | 58,709 |
| 44 | Grand Rapids, Mich..... | 1 | 181,760 | | | | | | \$216,380 | 21,695 | 203,455 | 13,051 |
| 45 | Cambridge, Mass..... | 1 | 606,277 | 187,522 | 192,918 | \$2,530 | 307 | | 181,760 | 2,413 | 608,690 | 60,430 |
| 46 | Lowell, Mass..... | 1 | 112,772 | 111,333 | | 1,439 | | | 223,000 | 9,793 | 122,565 | 9,448 |
| 47 | Hartford, Conn..... | 6 | 110,383 | 103,490 | | 700 | 133 | 6,000 | | 428,077 | 538,460 | 242,545 |
| 48 | Reading, Pa..... | 2 | 49,056 | 23,000 | | | | 26,056 | | 150,549 | 199,605 | 121,327 |
| 49 | Richmond, Va..... | 1 | 1,084,636 | 17,867 | 294,060 | | | 772,709 | | 322,176 | 1,406,812 | 346,268 |
| 50 | Nashville, Tenn..... | 1 | 200,400 | | | | | 200,400 | | | 200,400 | 94,166 |
| 51 | Trenton, N. J..... | 1 | 500,860 | 4,150 | 42,750 | | | 422,338 | 31,622 | 351,830 | 852,690 | 487,707 |
| 52 | Wilmington, Del..... | 1 | 40,150 | | | | | 40,150 | | 51 | 40,201 | 44 |
| 53 | Camden, N. J..... | 2 | 85,577 | | 57,200 | | | 28,377 | | 109,677 | 195,254 | 78,047 |
| 54 | Bridgeport, Conn..... | 1 | 59,100 | | 59,000 | | | 100 | | 2,227 | 61,327 | 2,532 |
| 55 | Lynn, Mass..... | 1 | 1,585,395 | 255,940 | 722,500 | 1,971 | | 604,984 | | 157,828 | 1,743,223 | 260,229 |
| 56 | Troy, N. Y..... | 4 | 896 | | | | | | 896 | 85,267 | 86,163 | 32,328 |

¹ Includes par value plus premiums and minus discounts.² Other than investment and interest transfers.³ The same as the aggregate of cash on hand at beginning of year and all receipts during year.⁴ Sum of par value of investments and cash on hand at close of year. Increase in sinking fund assets shown in Table 23.

BALANCES OF SINKING FUNDS: 1905.

each state arranged alphabetically and the number assigned to each, see page 94.]

| RECEIPTS. | | | | | | PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR. | | | | Total assets at close of year. ⁴ | City num- ber. |
|--------------|---|---|-------------------------------|--------------|---------------------------------------|---|------------------------------------|-----------------------|-------------------------|---|----------------------|
| Total. | From investments dis- posed of. ¹ | | Interest and income received. | | | Miscellaneous receipts from public. | Transfer receipts. ² | City securi- ties. | Other invest- ments. | | |
| | To public. | To city (in- vestment transfers). | Total. | From public. | From city (interest transfers). | | | | | | |
| \$92,678,745 | \$4,774,050 | \$25,121,600 | \$10,094,314 | \$1,127,995 | \$8,966,319 | \$17,074,683 | \$35,614,098 | \$280,601,770 | \$18,176,104 | \$319,943,790 | |
| 59,908,344 | 604,478 | 15,080,769 | 7,718,400 | 485,493 | 7,232,907 | 13,881,022 | 22,623,675 | 233,483,073 | 7,378,686 | 252,378,025 | |
| 19,179,755 | 2,545,142 | 7,362,079 | 1,340,192 | 236,651 | 1,103,541 | 1,790,180 | 6,142,162 | 31,386,916 | 3,187,710 | 38,651,821 | |
| 8,535,130 | 939,917 | 1,637,989 | 631,369 | 265,503 | 365,866 | 779,814 | 4,546,041 | 8,677,669 | 5,474,181 | 17,268,181 | |
| 5,055,516 | 684,513 | 1,040,763 | 404,353 | 140,348 | 264,005 | 623,667 | 2,302,220 | 7,054,112 | 2,135,527 | 11,645,763 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|--------------|-----------|-------------|-------------|----------|-------------|--------------|-------------|---------------|-------------|---------------|----|
| \$33,103,710 | | \$8,960,075 | \$5,073,422 | \$81,377 | \$4,992,045 | \$13,374,258 | \$5,695,955 | \$170,530,612 | | \$172,135,974 | 1 |
| 845,626 | | | 5,886 | 3,486 | 2,400 | | 839,740 | 48,000 | | 2,244,980 | 2 |
| 3,984,629 | | 820,800 | 238,552 | 41,267 | 197,285 | 7,766 | 2,917,511 | 6,361,500 | | 6,460,412 | 3 |
| 920,591 | | | | | | | 920,591 | | | 862,087 | 4 |
| 6,744,286 | | 3,073,000 | 1,061,995 | 51,842 | 1,010,153 | | 2,609,291 | 28,057,830 | | 31,712,853 | 5 |
| 1,917,600 | \$500,000 | 125,000 | 584,824 | 198,905 | \$385,919 | | 707,776 | 10,567,481 | \$5,909,716 | 16,557,560 | 6 |
| 3,046,489 | 104,478 | 659,067 | 146,302 | 40,358 | 105,944 | | 2,136,642 | 2,288,300 | 595,970 | 3,475,487 | 7 |
| 3,191,942 | | 623,614 | 32,212 | | 32,212 | 98,109 | 2,438,007 | 1,068,359 | | 1,698,683 | 8 |
| | | | | | | | | | | 315 | 9 |
| 1,607,138 | | 303,600 | 269,274 | 13,595 | 255,679 | 419 | 1,033,845 | 7,695,738 | | 7,924,908 | 10 |
| 3,015,888 | | 227,400 | 215,674 | 12,846 | 202,828 | 18,668 | 2,553,886 | 5,502,705 | | 6,347,567 | 11 |
| 985,440 | | 288,153 | 90,259 | 41,817 | 48,442 | 381,802 | 225,226 | 1,362,548 | 873,000 | 2,953,569 | 12 |
| 545,205 | | | | | | | 545,205 | | | 3,630 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|-------------|-----------|-------------|-----------|----------|-----------|----------|-------------|-------------|-----------|-------------|----|
| \$4,437,864 | \$240,000 | \$2,711,000 | \$263,141 | \$13,667 | \$249,474 | | \$1,223,723 | \$6,895,600 | \$351,938 | \$7,386,171 | 16 |
| 210,394 | 5,000 | 5,000 | 78,018 | 24,273 | 53,745 | | 122,376 | 1,510,000 | 673,095 | 2,190,857 | 17 |
| 765,596 | 75,000 | 177,973 | 133,474 | 836 | 132,638 | \$46,214 | 332,935 | 4,014,661 | | 4,070,845 | 18 |
| 652,668 | 45,157 | | 44,190 | 41,550 | 2,640 | 289,868 | 273,453 | 1,610,800 | 471,900 | 2,479,530 | 19 |
| 29,335 | | | 53 | 53 | | 29,282 | | | | 4,533 | 20 |
| 1,839,331 | 478,151 | 751,721 | 166,960 | 5,034 | 161,926 | | 442,499 | 4,549,100 | | 5,007,158 | 21 |
| 112,878 | 35,000 | 11,127 | 27,688 | 9,839 | 17,849 | | 39,063 | 515,975 | 186,500 | 731,228 | 22 |
| 133,193 | | | 21,299 | 16,049 | 5,250 | | 111,894 | 150,000 | | 670,361 | 23 |
| 403,186 | | | 31,066 | 16,504 | 14,562 | 372,120 | | 445,000 | | 604,382 | 24 |
| 1,081,897 | 239,298 | 150,858 | 45,199 | 2,550 | 42,649 | | 646,542 | 1,188,534 | 15,000 | 1,201,132 | 25 |
| 781,261 | | | 274 | | | | 42 | | | 208,705 | 26 |
| 369,073 | | 117,000 | 40,693 | 4,693 | 36,000 | 780,945 | 211,380 | 1,321,346 | | 1,476,865 | 27 |
| 3,694,252 | 1,273,998 | 557,900 | 170,696 | 1,476 | 169,220 | 23,092 | 1,668,566 | 4,433,600 | | 4,526,728 | 28 |
| 2,527,644 | | 2,056,000 | 175,535 | 12,826 | 162,709 | | 296,109 | 3,247,300 | 40,000 | 3,683,529 | 29 |
| 70,815 | | | 9,315 | 6,965 | 2,350 | | 61,500 | 94,000 | | 317,717 | 31 |
| 50,945 | | 3,500 | 7,445 | | 7,445 | | 40,000 | 169,000 | | 215,384 | 32 |
| 173,650 | 2,038 | 72,000 | 4,612 | 2,485 | 2,127 | | 95,000 | 5,000 | 121,277 | 126,531 | 33 |
| 64,577 | | | 148 | | | | 64,429 | | | 9,527 | 34 |
| 181,755 | | | 15,343 | 1,424 | 13,919 | 166,412 | | 315,000 | | 483,731 | 35 |
| 93,094 | | | 706 | 706 | | | 92,328 | | | 84,154 | 36 |
| 614,487 | | 480,000 | 16,447 | 10,447 | 6,000 | 49,300 | 68,740 | 120,000 | | 506,943 | 37 |
| 764,587 | 151,500 | 268,000 | 87,830 | 64,792 | 23,038 | | 257,257 | 354,000 | 1,328,000 | 1,975,863 | 38 |
| 32,947 | | | | | | 32,947 | | | | 181,002 | 39 |
| 94,326 | | | | | | | 94,326 | 448,000 | | 448,945 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|-------------|----------|----------|---------|--------|---------|----------|-----------|-----------|-----------|-----------|----|
| \$1,015,805 | \$38,391 | \$43,978 | \$8,426 | \$246 | \$8,180 | \$86,741 | \$338,269 | \$181,980 | | \$239,361 | 42 |
| 354,395 | 4,000 | 132,632 | 60,428 | 32,466 | 27,962 | | 157,335 | 671,880 | \$759,000 | 1,555,604 | 43 |
| 190,404 | | 120,000 | 13,622 | 11,178 | 2,444 | 846 | 55,936 | | | 21,695 | 44 |
| 548,260 | 164,000 | 21,000 | 80,330 | 65,769 | 14,561 | | 282,930 | 424,100 | 1,801,500 | 2,228,013 | 45 |
| 113,117 | 47,500 | 4,500 | 28,817 | 28,467 | 350 | | 32,300 | 7,500 | 686,500 | 703,793 | 46 |
| 295,915 | 12,000 | 50,000 | 39,740 | 17,681 | 22,059 | 89,175 | 105,000 | 573,973 | 305,500 | 1,307,550 | 47 |
| 78,278 | | 1,300 | 479 | 479 | | | 76,499 | 64,200 | | 214,749 | 48 |
| 1,060,544 | | 56,655 | 62,328 | 10,142 | 52,186 | 414 | 941,147 | 932,120 | 11,520 | 1,265,816 | 49 |
| 106,235 | | | | | | | 106,235 | | | | 50 |
| 364,983 | | 53,450 | 50,799 | 10,222 | 40,577 | | 260,734 | 1,024,305 | 135,300 | 1,511,435 | 51 |
| 40,157 | | | | | | | 40,157 | | | 51 | 52 |
| 117,207 | | 32,689 | 14,155 | 3,157 | 10,998 | | 70,363 | 295,200 | | 404,877 | 53 |
| 58,795 | | 17,500 | 16,695 | 68 | 16,627 | | 24,600 | 484,000 | | 486,227 | 54 |
| 1,482,994 | 410,808 | 846,500 | 53,740 | 18,872 | 34,868 | | 171,946 | 787,000 | 298,685 | 1,243,513 | 55 |
| 53,835 | | | 383 | 338 | 45 | | 53,452 | 750 | | 86,017 | 56 |

¹ The aggregate of all payments and cash on hand at close of year exceeds the aggregate of cash on hand at beginning of year and all receipts during year by \$3,462, on account of an incomplete sinking fund report for Pittsburgh, Pa.

² Including service transfers of \$26,770 from city departments.

STATISTICS OF CITIES.

TABLE 22.—PAYMENTS, RECEIPTS, AND

[Cities having no sinking funds are omitted from this table. For a list of the cities in

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Number of funds reported. | PAYMENTS. | | | | | | | Cash on hand at close of year. A | Aggregate of all payments, and cash on hand at close of year. ² | Cash on hand at beginning of year. |
|--------------|----------------------|---------------------------|-----------|---|-----------------------------------|--|------------------|-----------------------------------|---------------------------------|-------------------------------------|--|------------------------------------|
| | | | Total. | For investments purchased. ¹ | | For accrued interest on investments purchased. | | Miscellaneous payments to public. | Transfer payments. ² | | | |
| | | | | From public. | From city (investment transfers). | Other than city securities. | City securities. | | | | | |
| 58 | New Bedford, Mass. | 1 | \$215,347 | \$189,004 | | \$2,343 | | | \$24,000 | \$12,115 | \$227,462 | \$16,341 |
| 59 | Springfield, Mass. | 1 | 396,506 | 130,581 | | 129 | \$796 | | 265,000 | 66,807 | 463,313 | 57,906 |
| 61 | Lawrence, Mass. | 1 | 62,624 | 56,199 | \$6,000 | | 425 | | | 888 | 63,512 | 8,910 |
| 63 | Kansas City, Kans. | 4 | 413,567 | | | | | \$399,546 | 14,021 | 22,237 | 435,804 | 23,575 |
| 65 | Hoboken, N. J. | 1 | 45,996 | | 25,796 | | | 20,200 | | 8,033 | 54,029 | 3,302 |
| 67 | Duluth, Minn. | 1 | 28,000 | | | | | | 28,000 | 146,996 | 174,996 | 110,820 |
| 69 | Manchester, N. H. | 1 | 150,542 | 149,413 | | 176 | 953 | | | 34,696 | 185,238 | 81,757 |
| 70 | Evansville, Ind. | 1 | 52,177 | | | | | 52,177 | | 11,867 | 64,044 | 5,001 |
| 71 | Yonkers, N. Y. | 1 | 63,983 | | 13,983 | | | | 50,000 | 45,358 | 109,341 | 59,795 |
| 72 | San Antonio, Tex. | 3 | 121,603 | | | | | 121,603 | | 337,922 | 459,525 | 205,251 |
| 73 | Elizabeth, N. J. | 1 | 32,769 | | 25,000 | | 65 | 2,000 | 5,704 | 123,763 | 156,532 | 57,544 |
| 74 | Waterbury, Conn. | 2 | 36,475 | 26,345 | | | 130 | | 10,000 | 12,814 | 49,289 | 25,673 |
| 75 | Salt Lake City, Utah | 1 | 21,623 | | | | | 21,623 | | 139 | 21,762 | 8,462 |
| 76 | Erie, Pa. | 1 | 97,049 | 92,639 | | | 360 | 4,050 | | 24,784 | 121,833 | 56,881 |
| 77 | Wilkesbarre, Pa. | 1 | 10,000 | | | | | 10,000 | | 1,247 | 11,247 | 3,985 |
| 78 | Schenectady, N. Y. | 1 | 80,392 | | 70,392 | | | | 10,000 | 61,519 | 141,911 | 123,967 |
| 79 | Norfolk, Va. | 1 | 85,090 | | 85,090 | | | | | 46,667 | 131,757 | 23,635 |
| 81 | Charleston, S. C. | 2 | 663 | 500 | | | | 163 | | 3,423 | 4,086 | 3,616 |
| 82 | Harrisburg, Pa. | 2 | 40,000 | | 3,600 | | | 36,400 | | 136,037 | 176,037 | 6,323 |
| 84 | Dallas, Tex. | 1 | 175,386 | 20,240 | 1,000 | | 172 | 153,974 | | 143,778 | 319,164 | 123,862 |
| 85 | Tacoma, Wash. | 1 | 20,640 | 20,566 | | | 49 | | 25 | 1 | 20,641 | 2,608 |
| 86 | Terre Haute, Ind. | 1 | 14,017 | | | | | 14,017 | | 41,446 | 55,463 | 41,974 |
| 87 | Youngstown, Ohio. | 2 | 365,691 | | 90,710 | | 60 | 178,261 | 96,660 | 10,106 | 375,797 | 117,389 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|----------------------|---|---------|----------|----------|-------|-------|---------|-----------|----------|----------|----------|
| 88 | Fort Wayne, Ind. | 1 | \$5,000 | | | | | \$5,000 | | \$42,982 | \$47,982 | \$24,021 |
| 89 | Holyoke, Mass. | 2 | 220,029 | \$19,855 | \$50,000 | | \$174 | | \$150,000 | 151,981 | 372,010 | 153,964 |
| 90 | Akron, Ohio. | 1 | 398,331 | | 126,597 | | | 271,734 | | 24,613 | 422,944 | 28,793 |
| 91 | Brooklyn, Mass. | 1 | 47,000 | | 47,000 | | | | | 5,449 | 52,449 | 14,135 |
| 92 | Saginaw, Mich. | 7 | 111,949 | | 4,000 | | | 95,099 | 12,850 | 18,742 | 130,691 | |
| 93 | Lincoln, Nehr. | 2 | 4,008 | | 60 | | | 2,815 | 1,133 | 170 | 4,178 | 3,094 |
| 95 | Covington, Ky. | 1 | 114,785 | | | | | 114,785 | | 15,615 | 130,400 | 15,657 |
| 96 | Altoona, Pa. | 2 | 134,906 | 77,000 | | | | 52,930 | 4,976 | 57,310 | 192,216 | 101,141 |
| 99 | Pawtucket, R. I. | 1 | 8,965 | | | | | | 8,965 | 396,161 | 405,126 | 193,550 |
| 100 | South Bend, Ind. | 1 | | | | | | | | 22,010 | 22,010 | |
| 103 | Bayonne, N. J. | 1 | 273,356 | | 87,000 | | | 149,181 | 37,175 | 57,936 | 331,292 | 75,176 |
| 104 | Mobile, Ala. | 3 | 147,752 | | | | | 122,752 | 25,000 | 219,951 | 367,703 | 141,987 |
| 105 | Johnstown, Pa. | 2 | 57,000 | 14,000 | | | | 33,000 | 10,000 | 24,545 | 81,545 | 54,568 |
| 106 | McKeesport, Pa. | 2 | 15,276 | | 8,000 | | | 3,000 | 4,276 | 246,595 | 261,871 | 219,296 |
| 109 | Springfield, Ohio. | 1 | 118,495 | | 10,632 | | | 107,813 | 50 | 4,655 | 123,150 | 2,049 |
| 110 | Wheeling, W. Va. | 1 | 25,335 | | | | | 25,335 | | 21,929 | 47,264 | 15,637 |
| 112 | Bay City, Mich. | 1 | 51,317 | | | | | 44,375 | 6,942 | 59,266 | 110,583 | 21,492 |
| 113 | Allentown, Pa. | 2 | 62,205 | 7,045 | | | | 55,160 | | 117,632 | 179,837 | 82,360 |
| 116 | East St. Louis, Ill. | 1 | | | | | | | | 67,013 | 67,013 | 50,625 |
| 117 | Little Rock, Ark. | 1 | 10,162 | | | | | 10,000 | 162 | 22,870 | 33,032 | 24,598 |
| 118 | Quincy, Ill. | 1 | 82,554 | | | | | 82,554 | | 22,534 | 105,088 | 5,213 |
| 119 | York, Pa. | 2 | 22,334 | 500 | | | | 21,834 | | 65,227 | 87,561 | 24,617 |
| 121 | Malden, Mass. | 4 | 77,592 | 52,248 | | \$344 | | | 25,000 | 15,045 | 92,637 | 19,108 |
| 122 | Canton, Ohio. | 1 | 133,566 | | | | | 114,570 | 18,996 | 42,729 | 176,295 | 23,707 |
| 124 | Haverhill, Mass. | 1 | 199,119 | 88,723 | | 396 | | | 110,000 | 2,925 | 202,044 | 2,938 |
| 125 | Topeka, Kans. | 1 | 18,021 | | | | | 18,021 | | 5,110 | 23,131 | 15,140 |
| 126 | Salem, Mass. | 1 | 6,120 | 6,060 | | 60 | | | | 483 | 6,603 | 750 |
| 127 | Atlantic City, N. J. | 1 | 189,571 | | 185,000 | | 271 | 4,300 | | 137,901 | 327,472 | 65,773 |
| 128 | Chester, Pa. | 2 | 42,279 | | | | | 42,279 | | 51,364 | 93,643 | 33,723 |
| 129 | Chelsea, Mass. | 1 | 158,495 | | 158,495 | | | | | | 158,495 | |
| 130 | Newton, Mass. | 8 | 913,998 | 136,117 | 154,000 | 326 | 1,455 | | 622,100 | 33,026 | 947,024 | 27,030 |
| 131 | Superior, Wis. | 4 | 75,084 | 1,978 | | | | 73,106 | | 53,075 | 128,159 | 63,384 |
| 133 | Knoxville, Tenn. | 1 | | | | | | | | 8,983 | 8,983 | 6,360 |
| 138 | Chattanooga, Tenn. | 1 | 7,685 | 7,685 | | | | | | 147 | 7,832 | 1,832 |
| 139 | Joplin, Mo. | 2 | 44,812 | | | | | 44,634 | 178 | 2,546 | 47,358 | 12,997 |
| 140 | Galveston, Tex. | 1 | 185,320 | 2,000 | 92,000 | | | 91,320 | | 68,967 | 254,287 | 54,483 |
| 141 | Fitchburg, Mass. | 1 | 110,217 | | 30,000 | | 217 | 80,000 | | 63,046 | 173,263 | 64,510 |
| 142 | Macon, Ga. | 1 | 53,205 | | | | | 53,205 | | 25,140 | 78,345 | 12,353 |
| 143 | Auburn, N. Y. | 1 | 7,080 | | 7,080 | | | | | | 7,080 | |
| 144 | Racine, Wis. | 1 | 29,000 | | | | | 29,000 | | 28,350 | 57,350 | 27,350 |
| 145 | Woonsocket, R. I. | 1 | 16,000 | | 16,000 | | | | | 68,648 | 84,648 | 24,908 |
| 147 | Kalamazoo, Mich. | 1 | 19,294 | | 17,610 | | | 1,684 | | 559 | 19,853 | 3,913 |
| 149 | Taunton, Mass. | 4 | 178,805 | 36,378 | 83,000 | 261 | 141 | | 59,025 | 51,559* | 230,364 | 36,198 |
| 152 | Pueblo, Colo. | 5 | 4,817 | | | | | 4,817 | | 3,410 | 8,227 | 2,327 |
| 153 | New Britain, Conn. | 2 | | | | | | | | 90,056 | 90,056 | 73,589 |
| 154 | La Crosse, Wis. | 1 | 104,500 | | | | | | 104,500 | 37,869 | 142,369 | 61,605 |

¹ Includes par value plus premiums and minus discounts.² Other than investment and interest transfers.

BALANCES OF SINKING FUNDS: 1905—Continued.

each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| RECEIPTS. | | | | | | PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR. | | | Total assets at close of year. ⁴ | City num- ber. | |
|-----------|---|---|-------------------------------|--------------|---------------------------------------|---|------------------------------------|-----------------------|---|----------------------|-------------------------|
| Total. | From investments dis- posed of. ¹ | | Interest and income received. | | | Miscellaneous receipts from public. | Transfer receipts. ² | City securi- ties. | | | Other invest- ments. |
| | To public. | To city (in- vestment transfers). | Total. | From public. | From city (interest transfers). | | | | | | |
| \$211,121 | | | \$51,943 | \$48,203 | \$3,740 | | \$159,178 | \$99,000 | \$1,240,963 | \$1,352,078 | 58 |
| 405,407 | \$82,218 | \$69,000 | 15,640 | 10,359 | 5,281 | | 238,549 | 111,600 | 206,018 | 384,425 | 59 |
| 54,602 | | 28,800 | 5,882 | | 5,882 | | 19,920 | 173,700 | | 174,588 | 61 |
| 412,229 | | | | | | \$412,229 | | | | 22,237 | 63 |
| 50,727 | | 20,200 | 1,928 | | 1,928 | 2,803 | 25,796 | 62,796 | | 70,829 | 65 |
| 64,176 | | | 543 | | 543 | | 63,629 | | | 146,996 | 67 |
| 103,481 | 31,663 | | 16,268 | 1,290 | 14,978 | 4 | 55,550 | 451,000 | 25,000 | 510,696 | 69 |
| 59,043 | | 12,435 | 2,008 | | 2,008 | | 44,600 | | | 11,867 | 70 |
| 49,546 | | 14,500 | 11,046 | | 11,046 | | 24,000 | 298,582 | | 343,940 | 71 |
| 254,274 | 40,000 | 12,000 | 500 | 500 | | 1,010 | 200,764 | 26,000 | | 363,922 | 72 |
| 98,988 | | | 3,824 | 1,304 | 2,520 | | 95,164 | 50,000 | | 173,763 | 73 |
| 23,616 | | | 3,616 | 168 | 3,448 | | 20,000 | 123,000 | | 135,814 | 74 |
| 13,300 | | | | | | 13,300 | | | | 139 | 75 |
| 64,952 | | | 17,968 | | 17,968 | | 46,984 | 487,139 | | 511,923 | 76 |
| 7,262 | | | 315 | | 315 | 6,947 | | 9,000 | | 10,247 | 77 |
| 17,944 | | 10,000 | 7,944 | 2,884 | 5,060 | | | 181,392 | | 242,911 | 78 |
| 108,122 | | 45,840 | 27,257 | | 27,257 | | 35,025 | 645,280 | | 691,947 | 79 |
| 470 | | | 470 | 450 | 20 | | | 500 | 4,195 | 8,118 | 81 |
| 169,714 | 21,630 | 27,800 | 12,302 | 1,260 | 11,042 | | 107,982 | 252,100 | | 388,137 | 82 |
| 195,302 | 15,000 | 1,000 | 13,977 | | 13,977 | 165,325 | | 128,500 | | 272,278 | 84 |
| 18,033 | 10,992 | | 6,021 | | 6,021 | 1,020 | | 109,872 | | 109,873 | 85 |
| 13,489 | | | | | | | 13,489 | | | 41,446 | 86 |
| 258,408 | 61,715 | 16,210 | 1,975 | | 1,975 | | 178,508 | 21,200 | | 31,306 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|----------|----------|----------|---------|----------|--------|---------|----------|-----------|-----------|-----------|-----|
| \$23,961 | | \$10,000 | \$332 | | \$332 | | \$13,629 | \$8,800 | | \$51,782 | 88 |
| 218,046 | \$58,000 | 70,600 | 17,426 | \$13,352 | 4,074 | | 72,020 | 138,800 | \$153,150 | 443,931 | 89 |
| 394,151 | 112,990 | 20,221 | 5,254 | 675 | 4,579 | \$300 | 255,386 | 69,618 | | 94,231 | 90 |
| 38,314 | | 3,000 | 20,214 | 9,749 | 10,465 | | 15,100 | 346,000 | 193,000 | 544,449 | 91 |
| 130,691 | | 1,700 | 5,961 | 4,920 | 1,041 | 87,419 | 35,611 | 29,800 | | 48,542 | 92 |
| 1,084 | | 871 | 29 | | 29 | 184 | | 40 | | 210 | 93 |
| 114,743 | | 400 | | | | | 114,343 | | | 15,615 | 95 |
| 91,075 | | | 4,422 | | 4,422 | 350 | 86,303 | 193,100 | | 250,410 | 96 |
| 211,576 | | | 42,410 | 14,102 | 28,308 | | 169,166 | 806,000 | 105,000 | 1,307,161 | 99 |
| 22,010 | | | | | | | 22,010 | | | 22,010 | 100 |
| 256,116 | | 68,000 | 11,772 | 1,018 | 10,754 | 120,283 | 56,061 | 298,350 | | 356,286 | 103 |
| 225,716 | | | | | | 19,750 | 205,966 | | | 219,951 | 104 |
| 26,987 | | 500 | 2,633 | 339 | 2,294 | 905 | 22,949 | 103,500 | | 128,045 | 105 |
| 42,576 | | | 7,870 | 6,495 | 1,375 | | 34,705 | 181,000 | | 427,595 | 106 |
| 121,101 | 25,160 | 300 | 2,002 | 162 | 1,840 | 15,898 | 77,741 | 25,057 | | 29,712 | 109 |
| 31,627 | | | 676 | 676 | | | 30,951 | | | 21,929 | 110 |
| 89,091 | | | 690 | 690 | | 55,635 | 32,766 | | | 50,266 | 112 |
| 97,471 | | 9,000 | 3,278 | 1,523 | 1,755 | 29,185 | 56,008 | 32,000 | | 149,632 | 113 |
| 16,388 | | | | | | | 16,388 | | | 67,013 | 116 |
| 8,434 | 900 | | 162 | 162 | | | 7,372 | | 1,800 | 24,670 | 117 |
| 99,875 | | | | | | 99,875 | | | | 22,534 | 118 |
| 62,944 | | | 2,030 | 1,446 | 584 | 60,207 | 707 | 14,350 | | 79,577 | 119 |
| 73,529 | 34,513 | 4,600 | 20,421 | 17,550 | 2,871 | | 13,995 | 68,350 | 443,500 | 526,895 | 121 |
| 152,588 | | 1,000 | 25 | | 25 | | 151,563 | | | 42,729 | 122 |
| 199,106 | 94,650 | 16,000 | 22,676 | 13,691 | 8,985 | | 65,780 | 225,000 | 307,070 | 535,595 | 124 |
| 7,991 | | | | | | 7,991 | | | | 5,110 | 125 |
| 5,853 | | 4,500 | 753 | 476 | 277 | | 600 | 4,500 | 16,500 | 21,483 | 126 |
| 261,609 | 25,500 | 101,000 | 19,206 | 5,814 | 13,392 | 7,975 | 108,018 | 307,000 | 97,500 | 542,401 | 127 |
| 59,920 | | 500 | 3,749 | 790 | 2,959 | 619 | 55,052 | 81,200 | | 132,564 | 128 |
| 158,435 | | 85,021 | 25,541 | | 25,541 | | 47,933 | 711,607 | | 711,607 | 129 |
| 919,994 | 320,000 | 352,600 | 101,094 | 17,782 | 83,312 | | 146,300 | 1,765,850 | 173,800 | 1,972,676 | 130 |
| 64,775 | | | 621 | 621 | | | 64,154 | 172,060 | | 225,135 | 131 |
| 2,623 | 1,800 | | 823 | 823 | | | | | 5,410 | 14,393 | 133 |
| 6,000 | | | 1,000 | 1,000 | | | 5,000 | | 22,449 | 22,596 | 138 |
| 34,361 | | | | | | 25 | 34,336 | | | 2,546 | 139 |
| 199,804 | | 81,000 | 9,400 | 1,667 | 9,400 | 67,000 | 42,404 | 392,000 | | 460,967 | 140 |
| 108,752 | | 69,250 | 13,603 | 1,667 | 11,936 | | 25,900 | 278,550 | | 341,596 | 141 |
| 65,992 | | 8,000 | 15,492 | 4,228 | 11,264 | | 42,500 | 251,000 | 101,100 | 377,240 | 142 |
| 7,080 | | | | | | 30,000 | 7,080 | 7,080 | | 7,080 | 143 |
| 30,000 | | | | | | | | | | 28,350 | 144 |
| 59,740 | | | 11,200 | 392 | 10,808 | | 48,540 | 303,000 | | 371,048 | 145 |
| 15,940 | | | | | | 15,940 | | | 17,611 | 18,170 | 147 |
| 194,166 | 11,000 | 86,700 | 23,182 | 17,738 | 5,444 | | 73,284 | 186,000 | 497,037 | 734,596 | 149 |
| 5,900 | | | | | | 4,126 | 1,774 | | | 3,410 | 152 |
| 16,467 | | | 2,467 | 2,467 | | | 14,000 | | | 90,056 | 153 |
| 80,764 | | 46,000 | 5,939 | | 5,939 | | 28,825 | 54,500 | | 92,369 | 154 |

³ The same as the aggregate of cash on hand at beginning of year and all receipts during year.⁴ Sum of par value of investments and cash on hand at close of year. Increase in sinking fund assets shown in Table 23.

STATISTICS OF CITIES.

TABLE 23.—TOTAL AND PER CAPITA DEBT OBLIGATIONS¹ AT CLOSE OF YEAR, TOGETHER WITH CHANGES SUMMARY,

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

| City num- ber. | CITY. | PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR. | | | | | | | | |
|----------------------|-----------------|---|--------------------------|---|---------------------------------|--------------------------|-----------------|---------------------------|----------------------|--|
| | | Aggregate. | | | | | | | | |
| | | Total. | Classified by character. | | | | | Classified as issued by-- | | |
| | | | Funded. ³ | Unfunded or floating. | | | | City govern- ment. | School districts. | Other div- isions of the govern- ment of the city. |
| | | | | Revenue and tax loans. ⁴ | Special assessment loans. | Outstanding warrants. | All other. | | | |
| Grand total..... | \$1,618,414,005 | \$1,444,725,797 | \$75,494,792 | \$77,982,998 | \$18,950,122 | \$1,260,296 | \$1,521,630,914 | \$36,822,609 | \$59,960,482 | |
| Group I..... | 1,124,588,757 | 1,010,698,966 | 57,202,330 | 43,744,375 | 12,458,846 | 484,240 | 1,070,579,092 | 6,380,771 | 47,628,894 | |
| Group II..... | 222,343,054 | 196,913,928 | 8,011,577 | 14,366,883 | 2,712,176 | 338,490 | 205,807,473 | 10,532,687 | 6,002,894 | |
| Group III..... | 161,816,573 | 144,051,833 | 5,832,835 | 10,303,861 | 1,475,889 | 152,155 | 148,222,104 | 11,470,233 | 2,124,236 | |
| Group IV..... | 109,665,621 | 93,061,070 | 4,448,050 | 9,567,879 | 2,303,211 | 285,411 | 97,022,245 | 8,438,918 | 4,204,458 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | |
|----|-------------------------|---------------|---------------|--------------|--------------|-------------|-----------|---------------|-----------|--------------|
| 1 | New York, N. Y..... | \$647,806,295 | \$567,731,996 | \$48,428,815 | \$26,245,117 | \$5,400,367 | ..... | \$647,806,295 | ..... | ..... |
| 2 | Chicago, Ill..... | 68,600,086 | 50,700,161 | 4,937,013 | 10,399,621 | 2,095,837 | \$467,454 | 41,263,584 | \$375,230 | \$26,961,272 |
| 3 | Philadelphia, Pa..... | 69,950,640 | 67,972,820 | 18,300 | ..... | 1,945,520 | 14,000 | 69,932,340 | ..... | 18,300 |
| 4 | St. Louis, Mo..... | 21,342,281 | 21,019,278 | ..... | ..... | 323,003 | ..... | 21,342,281 | ..... | ..... |
| 5 | Boston, Mass..... | 99,191,856 | 99,191,856 | ..... | ..... | ..... | ..... | 99,191,856 | ..... | ..... |
| 6 | Baltimore, Md..... | 43,363,549 | 43,313,183 | 50,000 | 366 | ..... | ..... | 43,363,549 | ..... | ..... |
| 7 | Cleveland, Ohio..... | 27,685,874 | 25,944,050 | ..... | 1,741,824 | ..... | ..... | 25,129,824 | 2,306,050 | 250,000 |
| 8 | Buffalo, N. Y..... | 20,602,701 | 18,296,017 | 453,704 | 959,661 | 893,319 | ..... | 20,602,701 | ..... | ..... |
| 9 | San Francisco, Cal..... | 5,436,510 | 4,568,600 | ..... | ..... | 867,910 | ..... | 5,436,510 | ..... | ..... |
| 10 | Pittsburg, Pa..... | 27,611,031 | 25,555,152 | 21,500 | 1,992,733 | 41,646 | ..... | 24,707,638 | 2,875,250 | 28,143 |
| 11 | Cincinnati, Ohio..... | 40,745,979 | 39,515,443 | ..... | 1,230,536 | ..... | ..... | 39,954,679 | 791,300 | ..... |
| 12 | Detroit, Mich..... | 9,120,548 | 8,292,500 | 75,000 | 753,048 | ..... | ..... | 8,079,548 | ..... | 1,041,000 |
| 13 | Milwaukee, Wis..... | 8,575,813 | 7,741,250 | 190,435 | 421,469 | 222,659 | ..... | 8,557,487 | ..... | 18,326 |
| 14 | New Orleans, La..... | 20,032,854 | 19,265,180 | 96,303 | ..... | 668,585 | 2,786 | 688,060 | 32,941 | 19,311,853 |
| 15 | Washington, D. C..... | 14,522,740 | 11,591,480 | 2,931,260 | ..... | ..... | ..... | 14,522,740 | ..... | ..... |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | |
|----|------------------------|--------------|--------------|-------------|-----------|---------|-----------|--------------|-------------|-------------|
| 16 | Newark, N. J..... | \$25,305,014 | \$23,232,000 | \$2,043,000 | \$30,000 | \$14 | ..... | \$25,305,014 | ..... | ..... |
| 17 | Minneapolis, Minn..... | 10,460,319 | 10,074,000 | 100,000 | 122,185 | 164,134 | ..... | 10,460,319 | ..... | ..... |
| 18 | Jersey City, N. J..... | 20,252,613 | 18,881,208 | 799,895 | 536,654 | 34,856 | ..... | 20,252,613 | ..... | ..... |
| 19 | Louisville, Ky..... | 10,582,004 | 9,565,000 | 573,888 | ..... | 209,116 | \$234,000 | 8,651,166 | ..... | \$1,960,838 |
| 20 | Indianapolis, Ind..... | 3,842,204 | 3,608,800 | 162,000 | ..... | 71,404 | ..... | 2,657,204 | \$1,185,000 | ..... |
| 21 | Providence, R. I..... | 18,409,188 | 17,749,000 | 660,188 | ..... | ..... | ..... | 18,409,188 | ..... | ..... |
| 22 | St. Paul, Minn..... | 9,964,039 | 8,224,975 | 1,652,500 | ..... | 65,377 | 21,187 | 9,964,039 | ..... | ..... |
| 23 | Rochester, N. Y..... | 11,902,864 | 7,615,000 | 879,000 | 3,157,131 | 251,733 | ..... | 11,850,769 | ..... | 52,095 |
| 24 | Kansas City, Mo..... | 8,424,261 | 7,364,900 | ..... | 744,988 | 314,373 | ..... | 5,949,783 | 2,463,004 | 11,474 |
| 25 | Toledo, Ohio..... | 8,851,172 | 7,825,114 | 69,000 | 956,927 | 131 | ..... | 8,331,172 | 520,000 | ..... |
| 26 | Denver, Colo..... | 4,233,255 | 1,894,300 | ..... | 2,140,200 | 183,844 | 14,911 | 3,540,075 | 610,012 | 83,168 |
| 27 | Allegheny, Pa..... | 9,552,348 | 8,707,500 | 19,400 | 809,457 | 15,991 | ..... | 7,769,448 | 1,782,900 | ..... |
| 28 | Columbus, Ohio..... | 12,221,527 | 10,110,100 | 68,931 | 1,988,624 | 53,872 | ..... | 11,369,527 | 852,000 | ..... |
| 29 | Worcester, Mass..... | 9,151,067 | 8,996,800 | ..... | ..... | 154,267 | ..... | 9,151,067 | ..... | ..... |
| 30 | Los Angeles, Cal..... | 7,143,545 | 6,968,725 | ..... | ..... | 174,820 | ..... | 7,143,545 | ..... | ..... |
| 31 | Memphis, Tenn..... | 6,468,540 | 6,338,500 | 106,814 | ..... | 23,226 | ..... | 3,398,744 | 351,881 | 2,717,915 |
| 32 | Omaha, Nebr..... | 6,868,645 | 5,616,000 | ..... | 796,900 | 455,745 | ..... | 6,068,156 | 800,489 | ..... |
| 33 | New Haven, Conn..... | 3,795,203 | 3,036,500 | 66,500 | ..... | 92,203 | ..... | 3,778,703 | 16,500 | ..... |
| 34 | Syracuse, N. Y..... | 7,968,171 | 6,419,100 | 280,000 | 1,177,524 | 74,644 | 16,903 | 7,968,171 | ..... | ..... |
| 35 | Scranton, Pa..... | 2,598,897 | 2,369,333 | 5,322 | 115,110 | 79,132 | 30,000 | 1,904,142 | 1,107,351 | 187,404 |
| 36 | St. Joseph, Mo..... | 1,971,850 | 1,901,450 | ..... | ..... | 48,911 | 21,489 | 1,238,300 | 733,550 | ..... |
| 37 | Paterson, N. J..... | 4,755,073 | 3,596,000 | 422,000 | 737,073 | ..... | ..... | 4,755,073 | ..... | ..... |
| 38 | Fall River, Mass..... | 5,849,623 | 5,849,623 | ..... | ..... | ..... | ..... | 5,849,623 | ..... | ..... |
| 39 | Portland, Oreg..... | 8,115,001 | 6,826,500 | ..... | 1,054,110 | 234,391 | ..... | 7,015,001 | 110,000 | 990,000 |
| 40 | Atlanta, Ga..... | 3,656,631 | 3,543,500 | 103,139 | ..... | 9,992 | ..... | 3,656,631 | ..... | ..... |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | |
|----|-------------------------|--------------|-------------|-------------|-------------|-----------|---------|-------------|-------------|-------|
| 41 | Seattle, Wash..... | \$10,478,808 | \$6,460,000 | \$1,000,000 | \$2,734,269 | \$284,539 | ..... | \$8,599,269 | \$1,879,539 | ..... |
| 42 | Dayton, Ohio..... | 3,834,744 | 3,472,050 | 12,065 | 343,085 | 7,544 | ..... | 3,234,110 | 600,614 | \$20 |
| 43 | Albany, N. Y..... | 4,226,644 | 3,523,265 | ..... | 703,379 | ..... | ..... | 4,226,644 | ..... | ..... |
| 44 | Grand Rapids, Mich..... | 2,079,406 | 1,579,000 | ..... | 494,169 | 1,237 | \$5,000 | 1,875,406 | 204,000 | ..... |
| 45 | Cambridge, Mass..... | 9,850,450 | 9,850,450 | ..... | ..... | ..... | ..... | 9,850,450 | ..... | ..... |
| 46 | Lowell, Mass..... | 4,355,808 | 3,555,808 | 800,000 | ..... | ..... | ..... | 4,355,808 | ..... | ..... |
| 47 | Hartford, Conn..... | 7,701,840 | 7,474,455 | 223,801 | ..... | 1,084 | 2,500 | 6,061,954 | 1,639,886 | ..... |
| 48 | Reading, Pa..... | 1,677,000 | 1,619,000 | ..... | 40,500 | 15,000 | 2,500 | 1,315,500 | 361,500 | ..... |
| 49 | Richmond, Va..... | 7,634,697 | 7,634,657 | 40 | ..... | ..... | ..... | 7,634,697 | ..... | ..... |
| 50 | Nashville, Tenn..... | 3,750,600 | 3,750,600 | ..... | ..... | ..... | ..... | 3,750,600 | ..... | ..... |

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 government of the city and not paid during the year.

² For amount of sinking fund assets at close of year, see Table 22.

³ Including all general bonds, and special debt obligations to public trust funds.

GENERAL TABLES.

269

DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS AND OF SINKING FUND ASSETS,² 1905; COMPARATIVE 1902 TO 1905.

and the number assigned to each, see page 94.]

| 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. ³ | Per capita. | | Debt obligations. | | | Sinking fund assets. ² | | | Debt obligations less sinking fund assets. | | |
| Classified as held by— | | | Total debt obligations. | Debt obligations less sinking fund assets. | Total. | Held by public. | Held by city funds. ⁵ | Total. | City securities. | Other investments. | | | |
| Public. | City funds. ⁶ | | | | | | | | | | | | |
| \$1,323,447,520 | \$294,966,485 | \$1,298,470,215 | \$72.89 | \$58.48 | \$80,522,509 | \$60,224,233 | \$20,298,276 | \$16,565,123 | \$19,199,156 | ^a \$2,634,033 | \$63,957,386 | | |
| 879,664,329 | 244,924,428 | 872,210,732 | 91.25 | 70.77 | 67,502,970 | 48,281,553 | 19,221,417 | 15,887,441 | 18,276,779 | ^a 2,389,338 | 51,615,529 | | |
| 190,116,301 | 32,226,753 | 183,691,233 | 56.32 | 46.53 | 4,155,434 | 4,020,116 | 135,318 | ^a 449,624 | 63,813 | ^a 513,437 | 4,605,058 | | |
| 151,611,354 | 10,205,219 | 144,548,392 | 48.34 | 43.19 | 5,179,159 | 4,362,456 | 816,703 | 755,926 | 766,723 | ^a 10,797 | 4,423,233 | | |
| 102,055,536 | 7,610,085 | 98,019,858 | 42.41 | 37.91 | 3,684,946 | 3,560,108 | 124,838 | 371,380 | 91,841 | 279,539 | 3,313,566 | | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|---------------|---------------|---------------|----------|----------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|----|
| \$475,714,676 | \$172,091,619 | \$475,670,321 | \$161.94 | \$118.91 | \$48,327,908 | \$35,066,398 | \$13,261,510 | \$13,010,346 | \$13,200,260 | \$189,914 | \$35,317,562 | 1 |
| 67,983,563 | 616,523 | 66,355,106 | 34.46 | 33.33 | 3,243,486 | 3,238,473 | 5,013 | 845,625 | 845,625 | 845,625 | 2,397,861 | 2 |
| 59,730,965 | 10,219,675 | 63,490,228 | 49.36 | 44.80 | \$1,889,677 | \$4,651,902 | 2,762,225 | \$538,116 | 1,983,900 | \$2,522,016 | \$1,351,561 | 3 |
| 21,342,281 | | 20,480,194 | 33.51 | 32.15 | \$1,396,161 | \$1,396,161 | | \$495,378 | | \$495,378 | \$900,783 | 4 |
| 68,665,325 | 30,526,531 | 67,479,003 | 166.60 | 113.34 | 4,394,201 | 3,838,951 | 555,250 | 1,249,635 | 465,500 | 784,135 | 3,144,566 | 5 |
| 31,605,068 | 11,758,481 | 26,805,989 | 79.39 | 49.08 | 3,400,037 | 2,473,837 | 926,200 | 199,783 | 925,400 | \$725,617 | 3,200,254 | 6 |
| 25,142,574 | 2,543,300 | 24,210,387 | 63.34 | 55.39 | 3,060,472 | 3,491,204 | 199,268 | \$169,637 | 188,268 | \$357,505 | 3,800,109 | 7 |
| 19,311,512 | 1,291,189 | 18,904,018 | 54.66 | 50.15 | 819,412 | 1,082,487 | \$263,075 | 138,291 | \$263,075 | 401,366 | 681,121 | 8 |
| 5,436,510 | | 5,436,195 | 14.91 | 14.91 | \$176,405 | \$176,405 | | \$7,000 | | \$7,000 | \$169,405 | 9 |
| 19,915,293 | 7,695,738 | 19,686,123 | 75.82 | 54.06 | 1,909,612 | 812,312 | 1,097,300 | 942,273 | 1,097,300 | \$155,027 | 967,339 | 10 |
| 34,381,274 | 6,364,705 | 34,398,412 | 118.68 | 100.19 | 3,180,839 | 2,642,222 | 538,617 | 548,326 | 537,617 | 10,709 | 2,632,513 | 11 |
| 7,757,000 | 1,363,548 | 6,166,979 | 28.01 | 18.94 | 589,009 | 448,000 | 141,609 | 166,454 | 141,609 | 24,845 | 423,155 | 12 |
| 8,565,813 | 10,000 | 8,575,813 | 27.40 | 27.40 | 133,142 | 133,142 | | | | | 133,142 | 13 |
| 19,613,035 | 419,819 | 20,032,854 | 64.70 | 64.70 | 1,048,915 | 1,051,415 | \$2,500 | | | | 1,048,915 | 14 |
| 14,499,440 | 23,300 | 14,519,110 | 47.95 | 47.94 | 227,580 | 227,580 | | \$3,161 | | \$3,161 | 230,741 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|--------------|-------------|--------------|---------|---------|-------------|-----------|-------------|-------------|-------------|-----------|-----------|----|
| \$18,347,414 | \$6,957,600 | \$17,918,843 | \$89.33 | \$63.25 | \$578,914 | \$431,586 | \$1,010,500 | \$612,486 | \$1,004,500 | \$392,014 | \$333,572 | 16 |
| 8,950,319 | 1,510,000 | 8,269,462 | 39.93 | 31.57 | 292,617 | 297,617 | \$5,000 | 142,310 | \$5,000 | 147,310 | 150,307 | 17 |
| 16,237,952 | 4,014,661 | 16,181,768 | 87.03 | 69.54 | 928,259 | 293,241 | 635,018 | 454,951 | 635,018 | \$180,067 | 473,308 | 18 |
| 8,970,741 | 1,611,263 | 8,102,474 | 47.53 | 36.39 | 177,018 | 85,018 | 92,000 | 136,034 | 92,000 | 44,034 | 40,984 | 19 |
| 3,820,204 | 22,000 | 3,837,671 | 18.11 | 18.09 | \$99,129 | \$99,129 | | 1,843 | | 1,843 | \$100,972 | 20 |
| 13,347,185 | 5,062,003 | 13,402,030 | 92.68 | 67.47 | 177,353 | \$184,816 | 362,169 | 248,029 | 318,879 | \$70,850 | \$70,676 | 21 |
| 9,448,064 | 515,975 | 9,232,811 | 50.57 | 46.86 | 308,149 | 270,301 | 37,758 | 31,899 | 37,758 | \$5,859 | 276,250 | 22 |
| 11,752,864 | 150,000 | 11,232,503 | 65.39 | 61.71 | 110,444 | 110,444 | | 133,193 | | 133,193 | \$22,749 | 23 |
| 7,979,261 | 445,000 | 7,819,879 | 46.99 | 43.62 | 252,312 | 148,312 | 104,000 | \$57,588 | 104,000 | \$161,588 | 309,900 | 24 |
| 7,619,248 | 1,231,924 | 7,590,040 | 57.00 | 48.88 | 1,040,290 | 879,572 | 160,718 | 136,673 | 162,458 | \$25,785 | 903,617 | 25 |
| 4,233,255 | | 4,024,550 | 28.16 | 26.77 | \$131,334 | \$131,334 | | 58,491 | | 58,491 | \$189,825 | 26 |
| 8,231,002 | 1,321,346 | 8,075,483 | 66.87 | 56.53 | 138,570 | 255,570 | \$117,000 | \$121,927 | \$117,000 | \$4,927 | 260,497 | 27 |
| 7,763,927 | 4,457,600 | 7,694,799 | 86.00 | 54.15 | 581,877 | 978,977 | \$397,100 | \$414,768 | \$397,100 | \$17,168 | 996,645 | 28 |
| 5,903,767 | 3,247,300 | 5,467,538 | 71.42 | 42.67 | \$1,899,052 | \$251,352 | \$1,647,700 | \$1,738,917 | \$1,647,700 | \$91,217 | \$160,135 | 29 |
| 7,143,545 | | 7,143,545 | 56.82 | 56.82 | 1,552,563 | 1,552,563 | | | | | 1,552,563 | 30 |
| 6,374,540 | 94,000 | 6,150,823 | 53.36 | 50.73 | 118,818 | 24,818 | 94,000 | 58,008 | 94,000 | \$35,992 | 60,810 | 31 |
| 6,693,245 | 175,400 | 6,653,261 | 56.97 | 55.18 | \$89,548 | \$92,248 | 2,700 | 46,690 | 4,500 | 42,190 | \$136,238 | 32 |
| 3,766,203 | 29,000 | 3,668,672 | 31.89 | 30.82 | 36,949 | 108,949 | \$72,000 | \$10,097 | \$72,000 | 61,903 | 47,406 | 33 |
| 7,935,571 | 32,600 | 7,958,644 | 68.03 | 67.95 | \$51,311 | \$70,611 | 19,300 | \$20,981 | | \$20,981 | \$30,330 | 34 |
| 2,283,897 | 315,000 | 2,115,166 | 22.38 | 18.22 | 114,722 | 104,722 | 10,000 | 43,235 | 10,000 | 33,235 | 71,487 | 35 |
| 1,962,392 | 9,458 | 1,887,696 | 17.08 | 16.35 | \$155,519 | \$157,984 | 2,465 | \$58,606 | | \$58,606 | \$96,913 | 36 |
| 4,635,073 | 120,000 | 4,248,130 | 42.64 | 38.09 | 263,787 | 263,787 | | 63,987 | | 63,987 | 199,800 | 37 |
| 5,393,000 | 456,623 | 3,873,760 | 55.31 | 36.63 | \$368,010 | \$117,500 | \$250,510 | \$290,072 | \$254,000 | \$36,072 | \$77,938 | 38 |
| 8,115,001 | | 7,933,999 | 77.92 | 76.19 | 270,796 | 270,796 | | 1,177 | | 1,177 | 269,619 | 39 |
| 3,208,631 | 448,000 | 3,207,686 | 35.61 | 31.23 | 5,898 | \$88,102 | 94,000 | 94,326 | 94,000 | 326 | \$88,428 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|--------------|-----------|--------------|----------|----------|-------------|-------------|-----------|-----------|-----------|-----------|-------------|----|
| \$10,478,808 | | \$10,478,808 | \$105.22 | \$105.22 | \$1,312,436 | \$1,312,436 | | | | | \$1,312,436 | 41 |
| 2,589,364 | \$245,380 | 3,595,383 | 38.99 | 36.56 | 220,145 | 183,143 | \$37,002 | \$57,015 | \$33,602 | \$23,413 | 163,130 | 42 |
| 2,554,764 | 671,880 | 2,671,040 | 43.21 | 27.31 | \$90,998 | \$30,366 | \$60,632 | 1,383 | \$60,632 | 62,015 | \$92,381 | 43 |
| 2,079,406 | | 2,057,711 | 21.27 | 21.05 | \$181,400 | \$61,490 | \$120,000 | \$111,357 | \$120,000 | \$8,643 | \$70,133 | 44 |
| 9,311,500 | 538,950 | 7,622,437 | 101.10 | 78.23 | 594,450 | 234,000 | 360,450 | 135,982 | 358,000 | \$222,018 | 458,468 | 45 |
| 4,312,108 | 43,700 | 3,652,015 | 45.90 | 38.49 | 75,928 | 78,428 | \$2,500 | 53,346 | \$2,500 | 55,846 | 22,582 | 46 |
| 7,104,386 | 597,454 | 6,394,290 | 82.67 | 68.64 | 986,096 | 1,014,096 | \$18,000 | 225,531 | \$18,000 | 243,531 | 770,565 | 47 |
| 1,612,800 | 64,200 | 1,462,251 | 18.82 | 16.41 | 107,463 | 85,763 | 21,700 | 50,922 | 21,700 | 29,222 | 56,541 | 48 |
| 6,698,577 | 936,120 | 6,368,881 | 87.88 | 73.31 | 139,749 | \$104,466 | 244,245 | 220,153 | 244,245 | \$24,092 | \$80,404 | 49 |
| 3,750,600 | | 3,750,600 | 44.53 | 44.53 | \$75,400 | \$75,400 | | \$94,166 | | \$94,166 | 18,766 | 50 |

⁴ Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.

⁵ Sinking, investment, and public trust funds.

⁶ Decrease.

STATISTICS OF CITIES.

TABLE 23.—TOTAL AND PER CAPITA DEBT OBLIGATIONS¹ AT CLOSE OF YEAR, TOGETHER WITH CHANGES SUMMARY,

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR. | | | | | | | |
|-------------------------------------|---------------------------|---|--------------------------|-----------------------|-------------|-----------|--------------------------|-------------------|--|
| | | Aggregate. | | | | | | | |
| | | Total. | Classified by character. | | | | Classified as issued by— | | |
| | | | Funded. ³ | Unfunded or floating. | | | City govern-ment. | School districts. | Other di-visions of the govern-ment of the city. |
| Revenue and tax loans. ⁴ | Special assessment loans. | Outstanding warrants. | All other. | | | | | | |
| 51 | Trenton, N. J | \$4,930,635 | \$2,831,330 | \$285,000 | \$1,690,510 | \$123,795 | \$4,930,635 | | |
| 52 | Wilmington, Del | 2,435,950 | 2,345,950 | 90,000 | | | 2,435,950 | | |
| 53 | Camden, N. J | 3,428,954 | 3,182,650 | 140,304 | 106,000 | | 3,428,954 | | |
| 54 | Bridgeport, Conn | 2,101,433 | 2,053,000 | | | 1,433 | 2,059,433 | | \$42,000 |
| 55 | Lynn, Mass | 4,945,000 | 4,240,000 | 580,000 | 125,000 | | 4,945,000 | | |
| 56 | Troy, N. Y | 3,593,052 | 3,376,790 | 100,000 | 61,279 | 54,983 | 3,539,052 | \$54,000 | |
| 57 | Des Moines, Iowa | 1,412,951 | 1,316,000 | 1,775 | | 90,528 | 705,509 | 672,007 | 35,435 |
| 58 | New Bedford, Mass | 4,940,835 | 4,535,835 | 405,000 | | | 4,940,835 | | |
| 59 | Springfield, Mass | 2,404,100 | 2,404,100 | | | | 2,404,100 | | |
| 60 | Oakland, Cal | 1,294,003 | 1,190,850 | | | 103,153 | 96,816 | 1,174,337 | 22,850 |
| 61 | Lawrence, Mass | 2,409,932 | 2,130,272 | 200,000 | | 79,660 | 2,409,932 | | |
| 62 | Somerville, Mass | 1,868,000 | 1,518,000 | 350,000 | | | 1,868,000 | | |
| 63 | Kansas City, Kans | 3,220,964 | 1,583,621 | 4,201 | 1,465,247 | 95,792 | 2,871,170 | 347,593 | 2,201 |
| 64 | Savannah, Ga | 3,100,461 | 2,984,950 | 115,511 | | | 3,100,461 | | |
| 65 | Hoboken, N. J | 1,684,859 | 1,579,350 | 15,796 | 85,411 | 4,302 | 1,684,859 | | |
| 66 | Peoria, Ill | 1,131,505 | 614,500 | 281,272 | 234,300 | 1,433 | 846,505 | 85,000 | 200,000 |
| 67 | Duluth, Minn | 6,505,283 | 6,500,750 | | | 4,533 | 5,483,168 | 1,022,115 | |
| 68 | Utica, N. Y | 1,236,791 | 893,324 | 125,800 | 192,870 | 24,797 | 1,211,994 | | 24,797 |
| 69 | Manchester, N. H | 1,804,399 | 1,785,000 | | | 19,399 | 1,804,399 | | |
| 70 | Evansville, Ind | 2,070,812 | 2,049,000 | 21,752 | | 60 | 2,049,060 | 21,752 | |
| 71 | Yonkers, N. Y | 4,618,861 | 4,025,613 | 463,983 | 120,733 | 8,532 | 1,874,428 | 960,450 | 1,783,983 |
| 72 | San Antonio, Tex | 2,465,183 | 2,404,500 | 60,683 | | | 2,415,183 | 50,000 | |
| 73 | Elizabeth, N. J | 3,164,527 | 3,134,500 | | 25,000 | 5,027 | 3,164,527 | | |
| 74 | Waterbury, Conn | 1,855,153 | 1,789,000 | | | 66,153 | 1,855,153 | | |
| 75 | Salt Lake City, Utah | 4,728,408 | 4,425,000 | | 90,250 | 203,404 | 4,097,666 | 630,742 | |
| 76 | Erie, Pa | 1,279,003 | 1,217,155 | | 43,259 | 11,339 | 1,092,912 | 186,091 | |
| 77 | Wilkesbarre, Pa | 779,058 | 756,600 | | 5,200 | 17,258 | 660,058 | 119,000 | |
| 78 | Schenectady, N. Y | 2,741,281 | 2,071,515 | 200,000 | 456,398 | 11,968 | 2,741,281 | | |
| 79 | Norfolk, Va | 6,058,830 | 5,934,550 | 124,280 | | | 6,058,830 | | |
| 80 | Houston, Tex | 3,932,315 | 3,901,417 | | | 30,898 | 3,932,315 | | |
| 81 | Charleston, S. C | 3,801,150 | 3,791,150 | 10,000 | | | 3,788,200 | | 12,950 |
| 82 | Harrisburg, Pa | 2,320,539 | 2,144,900 | 26,000 | 149,200 | 439 | 1,755,239 | 565,300 | |
| 83 | Portland, Me | 2,812,551 | 2,807,551 | 5,000 | | | 2,812,551 | | |
| 84 | Dallas, Tex | 2,269,072 | 2,129,000 | 140,072 | | | 2,269,072 | | |
| 85 | Tacoma, Wash | 5,225,401 | 4,333,000 | | 707,527 | 184,874 | 4,571,594 | 653,807 | |
| 86 | Terre Haute, Ind | 488,576 | 378,000 | 50,500 | 42,155 | 17,921 | 438,076 | 50,500 | |
| 87 | Youngstown, Ohio | 1,166,749 | 773,825 | | 388,120 | 4,804 | 974,749 | 192,000 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | |
|-----|-------------------|-------------|-----------|---------|-----------|---------|-----------|-----------|-----------|
| 88 | Fort Wayne, Ind. | \$1,201,014 | \$854,800 | \$8,800 | \$330,053 | \$7,361 | \$942,214 | \$250,000 | \$8,800 |
| 89 | Holyoke, Mass. | 3,097,300 | 2,897,300 | 200,000 | | | 3,097,300 | | |
| 90 | Akron, Ohio. | 1,361,678 | 948,800 | | 412,878 | | 1,191,678 | 170,000 | |
| 91 | Brockton, Mass. | 3,000,000 | 2,850,000 | 150,000 | | | 3,000,000 | | |
| 92 | Saginaw, Mich. | 2,111,308 | 1,258,500 | 2,500 | 846,218 | 4,090 | 2,038,808 | 72,500 | |
| 93 | Lincoln, Nebr. | 1,720,318 | 1,384,100 | | 294,452 | 41,766 | 1,547,201 | 173,117 | |
| 94 | Lancaster, Pa. | 1,099,500 | 1,099,500 | | | | 819,500 | 280,000 | |
| 95 | Covington, Ky. | 2,110,924 | 2,014,700 | 65,295 | 2,532 | 28,397 | 2,090,529 | 18,200 | 2,195 |
| 96 | Altoona, Pa. | 1,512,825 | 1,493,500 | | | 3,325 | 1,154,000 | 358,825 | |
| 97 | Spokane, Wash. | 3,876,809 | 2,972,000 | | 535,304 | 369,505 | 3,133,461 | 743,348 | |
| 98 | Birmingham, Ala. | 2,804,484 | 2,324,000 | 22,436 | 454,770 | 3,278 | 2,346,445 | 3,269 | 454,770 |
| 99 | Pawtucket, R. I. | 6,021,709 | 5,070,000 | 606,437 | | 345,272 | 6,021,709 | | |
| 100 | South Bend, Ind. | 1,086,127 | 595,000 | 29,833 | 386,785 | 1,909 | 896,294 | 189,833 | |
| 101 | Binghamton, N. Y. | 735,603 | 681,500 | 48,237 | 5,866 | | 735,603 | | |
| 102 | Augusta, Ga. | 1,826,900 | 1,752,900 | 74,000 | | | 1,826,900 | | |
| 103 | Bayonne, N. J. | 2,392,850 | 1,774,850 | 183,000 | 435,000 | | 2,392,850 | | |
| 104 | Mobile, Ala. | 3,515,774 | 2,334,692 | 88,262 | 592,820 | | 838,222 | | 2,677,552 |
| 105 | Johnstown, Pa. | 513,989 | 506,500 | | | 7,489 | 327,099 | 186,890 | |
| 106 | McKeesport, Pa. | 1,372,585 | 1,092,500 | 33,836 | 246,104 | 145 | 746,185 | 626,400 | |
| 107 | Dubuque, Iowa | 1,474,096 | 1,129,282 | | 97,446 | 247,368 | 1,474,096 | | |
| 108 | Butte, Mont. | 741,559 | 652,000 | | 77,576 | 11,983 | 491,559 | 250,000 | |
| 109 | Springfield, Ohio | 1,159,605 | 1,038,500 | 11,400 | 105,153 | 4,552 | 1,030,605 | 129,000 | |
| 110 | Wheeling, W. Va. | 594,987 | 469,500 | 98,757 | | 26,730 | 594,987 | | |
| 111 | Sioux City, Iowa | 1,925,631 | 1,858,100 | | | 42,713 | 1,480,298 | 381,285 | 64,048 |
| 112 | Bay City, Mich. | 1,400,953 | 1,059,000 | 19,618 | 306,463 | 15,872 | 1,400,953 | | |

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 government of the city and not paid during the year.² For amount of sinking fund assets at close of year, see Table 22.³ Including all general bonds, and special debt obligations to public trust funds.

GENERAL TABLES.

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DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS AND OF SINKING FUND ASSETS,² 1905; COMPARATIVE 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—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. ³ | Per capita. | | Debt obligations. | | | Sinking fund assets. ² | | | Debt obligations less sinking fund assets. | |
| Classified as held by— | | | Total debt obligations. | Debt obligations less sinking fund assets. | Total. | Held by public. | Held by city funds. ⁴ | Total. | City securities. | Other investments. | | |
| Public. | City funds. ⁵ | | | | | | | | | | | |
| \$3,906,330 | \$1,024,305 | \$3,419,200 | \$58.57 | \$40.62 | \$100,467 | \$107,067 | \$6,600 | \$142,478 | \$6,600 | \$135,878 | \$242,945 | 51 |
| 2,435,950 | | 2,435,899 | 29.05 | 29.05 | 268,850 | 268,850 | | 7 | | 7 | 268,843 | 52 |
| 3,133,754 | 295,200 | 3,024,077 | 41.13 | 36.28 | 13,850 | 10,662 | 24,512 | 56,142 | 24,512 | 31,630 | 42,202 | 53 |
| 1,616,433 | 485,000 | 1,615,206 | 25.61 | 19.68 | 43,923 | 2,429 | 41,500 | 41,196 | 41,500 | \$304 | 2,733 | 54 |
| 4,148,000 | 797,000 | 3,701,487 | 64.19 | 48.05 | \$364,650 | \$240,650 | \$124,000 | \$382,409 | \$124,000 | \$258,409 | 17,759 | 55 |
| 3,592,302 | 750 | 3,507,035 | 47.11 | 45.98 | 339,278 | 339,278 | | 52,939 | | 52,939 | 286,339 | 56 |
| 1,412,951 | | 1,412,951 | 18.68 | 18.68 | \$56,965 | \$56,965 | | | | | \$56,965 | 57 |
| 4,698,000 | 242,835 | 3,588,757 | 66.44 | 48.26 | 59,000 | 59,000 | | 167,412 | | 167,412 | \$108,412 | 58 |
| 2,292,500 | 111,600 | 2,019,675 | 32.69 | 27.46 | \$4,200 | \$1,800 | \$2,400 | \$12,717 | \$2,400 | \$10,317 | \$8,517 | 59 |
| 1,294,003 | | 1,294,003 | 17.81 | 17.81 | \$49,135 | \$49,135 | | | | | \$49,135 | 60 |
| 2,164,160 | 245,772 | 2,235,344 | 34.40 | 31.91 | 83,150 | 42,013 | 41,137 | 24,179 | 32,200 | \$8,021 | \$58,971 | 61 |
| 1,868,000 | | 1,868,000 | 26.97 | 26.97 | 18,500 | 18,500 | | | | | 18,500 | 62 |
| 3,220,964 | | 3,198,727 | 47.64 | 47.31 | \$140,516 | \$140,516 | | \$1,338 | \$1,338 | | \$139,178 | 63 |
| 3,100,461 | | 3,100,461 | 46.06 | 46.06 | \$21,461 | \$21,461 | | | | | \$21,461 | 64 |
| 1,622,063 | 62,796 | 1,614,030 | 25.74 | 24.65 | 6,417 | 821 | 5,596 | 10,327 | 5,596 | 4,731 | \$3,910 | 65 |
| 1,095,205 | 36,300 | 1,131,505 | 17.40 | 17.40 | \$161,306 | \$170,706 | 9,400 | | | | \$161,306 | 66 |
| 6,505,283 | | 6,358,287 | 100.17 | 97.91 | 320,526 | 320,526 | | 36,176 | | 36,176 | 284,350 | 67 |
| 1,236,791 | | 1,236,791 | 19.43 | 19.43 | \$183,666 | \$183,666 | | | | | \$183,666 | 68 |
| 1,263,399 | 541,000 | 1,293,703 | 28.45 | 20.40 | \$25,755 | \$140,755 | 115,000 | 67,939 | 115,000 | \$47,061 | \$93,604 | 69 |
| 2,070,812 | | 2,058,945 | 32.80 | 32.61 | \$37,759 | \$25,759 | \$12,000 | \$5,134 | \$12,000 | 6,866 | \$32,625 | 70 |
| 4,320,278 | 298,583 | 4,274,921 | 75.21 | 69.61 | \$93,602 | \$93,085 | \$517 | \$14,954 | \$517 | \$14,437 | \$78,648 | 71 |
| 2,439,183 | 26,000 | 2,101,261 | 40.32 | 34.36 | 35,749 | 47,749 | \$12,000 | 80,671 | \$12,000 | 92,671 | \$44,922 | 72 |
| 3,114,527 | 50,000 | 2,990,764 | 52.30 | 4.81 | 20,651 | \$4,349 | 25,000 | 91,219 | 25,000 | 66,219 | \$70,568 | 73 |
| 1,697,153 | 158,000 | 1,719,339 | 30.86 | 28.00 | \$22,410 | \$47,410 | 25,000 | 13,140 | 26,000 | \$12,860 | \$35,550 | 74 |
| 4,728,408 | | 4,728,269 | 80.26 | 80.26 | 1,165,980 | 1,165,980 | | \$8,323 | | \$8,323 | 1,174,303 | 75 |
| 778,114 | 500,889 | 767,080 | 21.76 | 13.05 | 57,744 | \$35,145 | 92,889 | 60,542 | 92,639 | \$32,097 | \$2,798 | 76 |
| 770,058 | 9,000 | 768,811 | 13.27 | 13.09 | 198,107 | 198,107 | | \$2,738 | | \$2,738 | 200,845 | 77 |
| 2,559,889 | 181,392 | 2,498,370 | 47.09 | 42.92 | \$31,631 | \$92,023 | 60,392 | \$2,056 | 60,392 | \$62,448 | \$29,575 | 78 |
| 5,413,550 | 645,280 | 5,366,883 | 104.45 | 92.52 | 98,711 | 59,461 | 39,250 | 62,282 | 39,250 | 23,032 | 36,429 | 79 |
| 3,932,315 | | 3,932,315 | 69.85 | 69.85 | \$221,349 | \$221,349 | | | | | \$221,349 | 80 |
| 3,345,850 | 465,300 | 3,793,032 | 67.60 | 67.45 | \$5,000 | \$9,000 | 4,000 | 307 | 500 | \$193 | \$5,307 | 81 |
| 2,009,639 | 310,900 | 1,932,402 | 42.34 | 35.26 | 184,323 | 208,523 | \$24,200 | 84,514 | \$24,200 | 108,714 | 99,809 | 82 |
| 2,544,750 | 267,801 | 2,812,551 | 51.77 | 51.77 | \$109,447 | \$121,500 | 12,053 | | | | \$109,447 | 83 |
| 2,140,572 | 128,500 | 1,996,794 | 43.43 | 38.22 | \$23,151 | \$26,651 | 3,500 | 23,416 | 3,500 | 19,916 | \$46,567 | 84 |
| 5,077,374 | 148,027 | 5,115,528 | 100.56 | 98.46 | 615,195 | 602,466 | 12,729 | 6,967 | 9,574 | \$2,607 | 608,228 | 85 |
| 486,168 | 2,408 | 447,130 | 9.41 | 8.61 | \$2,430 | \$3,623 | 1,193 | \$529 | | \$529 | \$1,901 | 86 |
| 1,083,852 | 82,897 | 1,135,443 | 22.65 | 22.04 | 4,786 | \$18,218 | 23,004 | \$89,582 | 17,700 | \$107,282 | 94,368 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-------------|-----------|-------------|---------|---------|-----------|-----------|----------|---------|----------|----------|-----------|-----|
| \$1,098,691 | \$102,323 | \$1,149,232 | \$24.03 | \$23.00 | \$143,322 | \$128,479 | \$14,843 | \$8,961 | \$10,000 | \$18,961 | \$134,361 | 88 |
| 2,958,500 | 138,800 | 2,653,369 | 62.03 | 53.14 | 103,900 | 110,500 | 6,600 | 60,783 | 6,600 | 54,183 | 164,683 | 89 |
| 1,231,410 | 130,268 | 1,267,447 | 27.56 | 25.66 | 42,010 | 22,397 | 20,513 | 8,142 | 3,963 | 4,179 | 34,768 | 90 |
| 2,651,000 | 349,000 | 2,455,551 | 62.77 | 51.38 | 75,050 | 31,050 | 44,000 | 35,314 | 44,000 | 8,686 | 39,736 | 91 |
| 2,039,148 | 72,160 | 2,062,766 | 44.28 | 43.27 | 215,782 | 204,992 | 10,790 | 21,042 | 2,300 | 18,742 | 194,740 | 92 |
| 1,720,278 | 40 | 1,720,108 | 36.70 | 36.70 | 32,849 | 32,038 | 811 | 3,735 | 811 | 2,924 | 29,114 | 93 |
| 1,066,000 | 33,500 | 1,099,500 | 23.81 | 23.81 | 4,998 | 3,998 | 1,000 | ..... | ..... | ..... | 4,998 | 94 |
| 2,110,924 | ..... | 2,095,309 | 46.01 | 46.67 | 34,922 | 34,522 | 400 | 442 | 400 | 42 | 34,480 | 95 |
| 1,319,725 | 193,100 | 1,262,415 | 33.21 | 27.71 | 181,131 | 104,131 | 77,000 | 33,169 | 77,000 | 43,831 | 147,962 | 96 |
| 3,864,919 | 11,890 | 3,876,809 | 85.56 | 85.56 | 513,920 | 512,920 | 1,000 | ..... | ..... | ..... | 513,920 | 97 |
| 2,804,484 | ..... | 2,804,484 | 62.82 | 62.82 | 4,149 | 4,149 | ..... | ..... | ..... | ..... | 4,149 | 98 |
| 5,215,709 | 806,000 | 4,714,548 | 138.81 | 108.68 | 483,810 | 483,810 | ..... | 202,611 | ..... | 202,611 | 281,199 | 99 |
| 1,086,127 | ..... | 1,064,117 | 25.14 | 24.63 | 55,912 | 55,912 | ..... | 22,010 | ..... | 22,010 | 33,902 | 100 |
| 735,603 | ..... | 735,603 | 17.07 | 17.07 | 116,311 | 116,311 | ..... | ..... | ..... | ..... | 116,311 | 101 |
| 1,826,900 | ..... | 1,826,900 | 42.97 | 42.97 | 43,996 | 43,996 | ..... | ..... | ..... | ..... | 43,996 | 102 |
| 2,094,500 | 298,350 | 2,036,564 | 56.62 | 48.19 | 77,833 | 96,833 | 19,000 | 1,760 | 19,000 | 17,240 | 79,593 | 103 |
| 3,515,774 | ..... | 3,295,823 | 83.38 | 78.17 | 1,738 | 1,738 | ..... | 77,964 | ..... | 77,964 | 79,702 | 104 |
| 409,489 | 104,500 | 385,944 | 12.19 | 9.15 | 30,642 | 43,642 | 13,000 | 16,512 | 13,500 | 30,012 | 14,130 | 105 |
| 1,191,585 | 181,000 | 944,990 | 32.66 | 22.49 | 238,677 | 230,677 | 8,000 | 35,300 | 8,000 | 27,300 | 203,377 | 106 |
| 1,474,096 | ..... | 1,474,096 | 35.15 | 35.15 | 47,142 | 47,142 | ..... | ..... | ..... | ..... | 47,142 | 107 |
| 741,559 | ..... | 741,559 | 17.76 | 17.76 | 145,032 | 145,032 | ..... | ..... | ..... | ..... | 145,032 | 108 |
| 1,122,449 | 37,156 | 1,129,893 | 27.99 | 27.27 | 58,125 | 38,690 | 19,435 | 10,747 | 13,353 | 2,606 | 47,378 | 109 |
| 594,987 | ..... | 573,058 | 14.49 | 13.96 | 29,747 | 29,747 | ..... | 6,292 | ..... | 6,292 | 23,455 | 110 |
| 1,925,631 | ..... | 1,925,631 | 47.02 | 47.02 | 849 | 849 | ..... | ..... | ..... | ..... | 849 | 111 |
| 1,400,953 | ..... | 1,341,687 | 34.49 | 33.04 | 34,956 | 34,956 | ..... | 37,774 | ..... | 37,774 | 2,818 | 112 |

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.

STATISTICS OF CITIES.

TABLE 23.—TOTAL AND PER CAPITA DEBT OBLIGATIONS¹ AT CLOSE OF YEAR, TOGETHER WITH CHANGES SUMMARY,

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR. | | | | | | | | |
|---|---------------------------------|---|--------------------------|-----------------------|---------|---------|----------|--------------------------|----------------------|--|
| | | Aggregate. | | | | | | | | |
| | | Total. | Classified by character. | | | | | Classified as issued by— | | |
| | | | Funded. ³ | Unfunded or floating. | | | | City govern- ment. | School districts. | Other di- visions of the govern- ment of the city. |
| Revenue and tax loans. ⁴ | Special assessment loans. | Outstanding warrants. | | All other. | | | | | | |
| 113 | Allentown, Pa. | \$1,076,288 | \$1,047,200 | \$15,265 | \$200 | \$2,623 | \$11,000 | \$647,600 | \$428,688 | |
| 114 | Davenport, Iowa | 446,992 | 440,000 | | | 6,992 | | 281,885 | 165,107 | |
| 115 | Montgomery, Ala. | 2,469,439 | 2,304,050 | 37,000 | 126,570 | 1,819 | | 2,467,439 | | \$2,000 |
| 116 | East St. Louis, Ill. | 1,557,629 | 937,000 | 33,000 | 496,400 | 16,229 | 75,000 | 1,254,400 | 303,229 | |
| 117 | Little Rock, Ark. | 324,398 | 244,175 | 80,162 | | 61 | | 160,407 | 86,816 | 77,175 |
| 118 | Quincy, Ill. | 1,020,732 | 1,005,800 | | | 14,932 | | 900,732 | 120,000 | |
| 119 | York, Pa. | 1,073,140 | 1,070,810 | | | 1,107 | 1,223 | 753,140 | 320,000 | |
| 120 | Springfield, Ill. | 1,301,931 | 975,800 | 177,836 | 144,900 | | 3,395 | 1,202,037 | 3,000 | 96,894 |
| 121 | Malden, Mass. | 1,815,000 | 1,715,000 | 100,000 | | | | 1,815,000 | | |
| 122 | Canton, Ohio | 1,636,153 | 1,290,733 | 8,933 | 333,978 | 2,509 | | 1,346,153 | 283,000 | 7,000 |
| 123 | Passaic, N. J. | 744,185 | 616,000 | 27,000 | 101,185 | | | 740,185 | 4,000 | |
| 124 | Haverhill, Mass. | 1,793,000 | 1,690,000 | 103,000 | | | | 1,793,000 | | |
| 125 | Topeka, Kans. | 2,394,754 | 1,682,427 | 1,218 | 606,103 | 105,006 | | 1,782,760 | 610,776 | 1,218 |
| 126 | Salem, Mass. | 813,550 | 763,550 | 50,000 | | | | 813,550 | | |
| 127 | Atlantic City, N. J. | 3,080,439 | 2,440,975 | 17,500 | 620,000 | 1,964 | | 3,080,439 | | |
| 128 | Chester, Pa. | 1,007,700 | 927,700 | 2,000 | 78,000 | | | 727,000 | 280,700 | |
| 129 | Chelsea, Mass. | 2,071,607 | 1,765,000 | 306,607 | | | | 2,071,607 | | |
| 130 | Newton, Mass. | 6,277,335 | 5,860,700 | 385,000 | | 31,635 | | 6,277,335 | | |
| 131 | Superior, Wis. | 1,277,124 | 733,675 | 2,400 | 540,403 | 646 | | 1,277,124 | | |
| 132 | Elmira, N. Y. | 1,267,756 | 1,096,500 | 38,000 | | 127,256 | 6,000 | 1,076,256 | 191,500 | |
| 133 | Knoxville, Tenn. | 1,520,180 | 1,400,167 | 40,423 | 7,557 | 9,033 | 63,000 | 1,520,180 | | |
| 134 | Newcastle, Pa. | 475,217 | 408,000 | | 54,298 | 12,919 | | 238,081 | 237,136 | |
| 135 | Jacksonville, Fla. | 1,368,000 | 1,368,000 | | | | | 1,368,000 | | |
| 136 | South Omaha, Nebr. | 915,222 | 791,188 | 8,855 | 56,099 | 59,080 | | 808,673 | 106,549 | |
| 137 | Rockford, Ill. | 670,540 | 295,300 | 250,500 | 103,773 | 10,917 | 10,050 | 670,540 | | |
| 138 | Chattanooga, Tenn. | 1,290,424 | 1,281,000 | 9,424 | | | | 1,290,424 | | |
| 139 | Joplin, Mo. | 232,984 | 208,500 | | | 24,484 | | 124,471 | 108,513 | |
| 140 | Galveston, Tex. | 3,381,533 | 3,323,040 | | | 58,493 | | 3,381,533 | | |
| 141 | Fitchburg, Mass. | 1,856,105 | 1,613,105 | 243,000 | | | | 1,856,105 | | |
| 142 | Macon, Ga. | 1,086,541 | 916,000 | 30,000 | | 140,541 | | 1,086,541 | | |
| 143 | Auburn, N. Y. | 642,096 | 541,283 | 9,000 | 81,384 | 10,429 | | 279,860 | | 362,236 |
| 144 | Racine, Wis. | 623,988 | 608,500 | | 13,289 | 2,199 | | 623,988 | | |
| 145 | Woonsocket, R. I. | 2,897,000 | 2,352,000 | 545,000 | | | | 2,897,000 | | |
| 146 | Joliet, Ill. | 491,938 | 261,800 | 63,466 | 162,400 | 4,272 | | 376,368 | 80,000 | 35,570 |
| 147 | Kalamazoo, Mich. | 604,058 | 450,607 | 2,000 | 143,550 | 5,576 | 2,325 | 471,058 | 133,000 | |
| 148 | Wichita, Kans. | 1,154,378 | 924,070 | 63,086 | 149,377 | 17,845 | | 944,878 | 209,500 | |
| 149 | Taunton, Mass. | 2,300,891 | 2,215,591 | 85,300 | | | | 2,300,891 | | |
| 150 | Sacramento, Cal. | 545,100 | 545,100 | | | | | 345,100 | 200,000 | |
| 151 | Oshkosh, Wis. | 584,194 | 534,000 | | 39,097 | 11,097 | | 584,194 | | |
| 152 | Pueblo, Colo. | 2,443,889 | 1,499,500 | 22,844 | 462,449 | 459,096 | | 1,574,972 | 453,917 | 415,000 |
| 153 | New Britain, Conn. | 1,649,906 | 1,602,000 | 47,820 | | 86 | | 1,369,086 | 280,820 | |
| 154 | La Crosse, Wis. | 823,757 | 703,700 | | 117,447 | 2,610 | | 823,757 | | |

Comparative summary for 148 cities, grouped

| Grand total: ¹ | | | | | | | | | | |
|---------------------------|--|-----------------|-----------------|--------------|--------------|--------------|-------------|-----------------|--------------|--------------|
| 1905 | | \$1,610,074,280 | \$1,438,274,620 | \$75,309,424 | \$76,921,159 | \$18,311,106 | \$1,257,971 | \$1,514,783,426 | \$35,745,372 | \$59,545,482 |
| 1904 | | 1,528,724,360 | 1,366,233,103 | 69,284,369 | 70,187,923 | 20,556,610 | 2,462,355 | 1,431,530,073 | 31,146,788 | 66,047,499 |
| 1903 | | 1,396,421,820 | 1,233,818,545 | 78,564,924 | 65,910,491 | 18,127,860 | (*) | 1,339,118,549 | (*) | \$57,303,271 |
| 1902 | | 1,297,735,510 | 1,172,309,763 | 53,825,007 | 57,116,321 | 14,484,419 | (*) | 1,243,301,573 | (*) | \$54,433,937 |
| Group I: | | | | | | | | | | |
| 1905 | | 1,124,588,757 | 1,010,698,966 | 57,202,330 | 43,744,375 | 12,458,846 | 484,240 | 1,070,579,092 | 6,380,771 | 47,628,894 |
| 1904 | | 1,055,791,206 | 952,699,950 | 48,694,373 | 39,041,126 | 14,387,031 | 968,726 | 1,004,638,562 | 6,075,617 | 45,077,027 |
| 1903 | | 947,589,844 | 840,642,822 | 57,719,290 | 37,193,475 | 12,034,257 | (*) | 917,496,415 | (*) | \$30,093,429 |
| 1902 | | 868,332,722 | 793,920,814 | 34,993,673 | 31,084,985 | 8,333,250 | (*) | 837,331,624 | (*) | \$31,001,098 |
| Group II: | | | | | | | | | | |
| 1905 | | 222,343,054 | 196,913,928 | 8,011,577 | 14,366,883 | 2,712,176 | 338,490 | 205,807,473 | 10,532,687 | 6,002,894 |
| 1904 | | 218,734,889 | 189,241,005 | 11,500,311 | 15,034,271 | 2,355,140 | 604,162 | 192,082,029 | 10,317,207 | 16,335,653 |
| 1903 | | 206,363,024 | 179,005,368 | 10,472,164 | 14,155,042 | 2,730,450 | (*) | 193,626,041 | (*) | \$12,736,983 |
| 1902 | | 196,294,042 | 170,876,729 | 10,362,512 | 12,577,727 | 2,477,074 | (*) | 185,017,211 | (*) | \$11,276,831 |
| Group III: | | | | | | | | | | |
| 1905 | | 161,816,573 | 144,051,833 | 5,832,835 | 10,303,861 | 1,475,889 | 152,155 | 148,222,104 | 11,470,233 | 2,124,236 |
| 1904 | | 156,213,276 | 139,590,095 | 5,873,843 | 8,383,553 | 1,854,123 | 511,662 | 147,433,509 | 8,521,267 | 258,500 |
| 1903 | | 149,353,630 | 132,826,251 | 6,330,222 | 8,195,264 | 2,001,893 | (*) | 141,165,474 | (*) | \$8,188,156 |
| 1902 | | 144,330,433 | 129,925,538 | 4,352,899 | 7,765,314 | 2,286,682 | (*) | 137,853,481 | (*) | \$6,476,952 |
| Group IV: ² | | | | | | | | | | |
| 1905 | | 101,325,896 | 86,609,893 | 4,262,682 | 8,506,040 | 1,664,195 | 283,086 | 90,174,757 | 7,361,681 | 3,789,458 |
| 1904 | | 97,984,989 | 84,702,053 | 3,215,842 | 7,728,973 | 1,960,316 | 377,805 | 87,375,973 | 6,232,697 | 4,376,319 |
| 1903 | | 93,115,322 | 81,344,104 | 4,043,248 | 6,366,710 | 1,361,260 | (*) | 86,830,619 | (*) | \$6,284,703 |
| 1902 | | 88,778,313 | 77,586,682 | 4,115,923 | 5,688,295 | 1,387,413 | (*) | 83,099,257 | (*) | \$5,079,056 |

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 government of the city and not paid during the year.² For amount of sinking fund assets at close of year, see Table 22.³ Including all general bonds, and special debt obligations to public trust funds.⁴ Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans etc.

GENERAL TABLES.

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DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS AND OF SINKING FUND ASSETS,² 1905; COMPARATIVE 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—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. ³ | Per capita. | | Debt obligations. | | | Sinking fund assets. ² | | | Debt obligations less sinking fund assets. | |
| Classified as held by— | | | Total debt obligations. | Debt obligations less sinking fund assets. | Total. | Held by public. | Held by city funds. ⁴ | Total. | City securities. | Other investments. | | |
| Public. | City funds. ⁶ | | | | | | | | | | | |
| \$1,044,288 | \$32,000 | \$926,656 | \$26.53 | \$22.84 | \$35,337 | \$33,337 | \$2,000 | \$33,266 | \$2,000 | \$35,266 | \$68,603 | 113 |
| 446,992 | | 446,992 | 11.23 | 11.23 | \$11,298 | \$11,298 | | | | | \$11,298 | 114 |
| 2,469,439 | | 2,469,439 | 62.09 | 62.09 | 59,809 | 59,809 | | | | | 59,809 | 115 |
| 1,557,629 | | 1,490,616 | 39.55 | 37.85 | 105,590 | 105,590 | | 16,388 | | 16,388 | 89,202 | 116 |
| 324,398 | | 299,728 | 8.38 | 7.74 | 72,554 | 72,554 | | 2,628 | | 2,628 | 75,182 | 117 |
| 1,020,732 | | 998,198 | 26.42 | 25.84 | 61,533 | 61,533 | | 17,321 | | 17,321 | 44,212 | 118 |
| 1,043,580 | 29,560 | 996,162 | 28.05 | 26.04 | \$15,700 | \$16,200 | 500 | 41,111 | 500 | 40,611 | \$56,811 | 119 |
| 1,299,931 | 2,000 | 1,301,931 | 34.05 | 34.05 | 107,165 | 107,765 | \$600 | | | | 107,165 | 120 |
| 1,742,650 | 72,350 | 1,288,105 | 47.72 | 33.86 | \$25,700 | \$21,100 | \$4,600 | 9,637 | \$4,600 | 14,237 | \$35,337 | 121 |
| 1,561,758 | 74,395 | 1,593,424 | 43.16 | 42.04 | 8,637 | 453 | 9,090 | 18,022 | \$1,000 | 19,022 | \$9,385 | 122 |
| 744,185 | | 744,185 | 19.67 | 19.67 | \$36,754 | \$36,754 | | | | | \$36,754 | 123 |
| 1,529,000 | 264,000 | 1,257,405 | 47.40 | 33.24 | \$2,050 | 11,950 | \$14,000 | \$22,893 | \$16,000 | \$6,893 | 20,843 | 124 |
| 2,394,754 | | 2,389,644 | 63.62 | 63.49 | 105,954 | 105,954 | | \$10,029 | | \$10,029 | 115,983 | 125 |
| 782,550 | 31,000 | 792,067 | 21.62 | 21.05 | \$1,650 | 4,350 | \$6,000 | 1,233 | \$4,500 | 5,733 | \$2,883 | 126 |
| 2,773,439 | 307,000 | 2,538,038 | 81.94 | 67.51 | 491,428 | 407,428 | 84,000 | 130,628 | 84,000 | 46,628 | 360,800 | 127 |
| 926,500 | 81,200 | 875,136 | 26.99 | 23.44 | \$32,000 | \$31,500 | \$500 | 17,141 | \$500 | 17,641 | \$49,141 | 128 |
| 1,345,000 | 726,607 | 1,360,000 | 55.56 | 36.47 | \$151,474 | 78,000 | 73,474 | 73,474 | 73,474 | | 78,000 | 129 |
| 4,467,985 | 1,809,350 | 4,304,659 | 170.45 | 116.89 | \$618,034 | \$499,434 | \$118,600 | \$379,605 | \$118,600 | \$261,005 | \$238,429 | 130 |
| 1,105,064 | 172,060 | 1,051,989 | 34.94 | 28.78 | \$58,950 | \$61,214 | 2,264 | \$8,044 | 2,264 | \$10,308 | \$50,906 | 131 |
| 1,260,256 | 7,500 | 1,267,756 | 35.49 | 35.49 | 48,370 | 48,370 | | | | | 48,370 | 132 |
| 1,520,180 | | 1,505,786 | 42.84 | 42.44 | 57,006 | 57,006 | | 823 | | 823 | 56,183 | 133 |
| 475,217 | | 475,217 | 13.41 | 13.41 | \$40,288 | \$40,288 | | | | | \$40,288 | 134 |
| 1,368,000 | | 1,368,000 | 38.75 | 38.75 | | | | | | | | 135 |
| 915,222 | | 915,222 | 26.17 | 26.17 | 25,174 | 25,174 | | | | | 25,174 | 136 |
| 670,040 | 500 | 670,540 | 19.37 | 19.37 | \$7,144 | \$7,144 | | | | | \$7,144 | 137 |
| 1,290,424 | | 1,267,828 | 37.75 | 37.09 | 318,042 | 318,042 | | 6,000 | | 6,000 | 312,042 | 138 |
| 232,984 | | 230,437 | 6.84 | 6.77 | \$10,014 | \$10,014 | | \$10,451 | | \$10,451 | 437 | 139 |
| 2,989,533 | 392,000 | 2,920,566 | 100.99 | 87.22 | 10,574 | \$2,426 | 13,000 | 27,485 | 13,000 | 14,485 | \$16,911 | 140 |
| 1,530,850 | 325,255 | 1,514,509 | 56.21 | 45.87 | \$39,984 | \$8,066 | \$31,918 | \$40,714 | \$39,250 | \$1,464 | 730 | 141 |
| 835,541 | 251,000 | 709,301 | 33.31 | 21.75 | \$9,300 | \$1,300 | \$8,000 | 4,788 | \$8,000 | 12,788 | \$14,088 | 142 |
| 635,016 | 7,080 | 635,016 | 19.74 | 19.52 | \$18,990 | \$26,070 | 7,080 | 7,080 | 7,080 | | \$26,070 | 143 |
| 623,988 | | 595,638 | 19.32 | 18.45 | 35,920 | 35,920 | | 1,000 | | 1,000 | 34,920 | 144 |
| 2,594,000 | 303,000 | 2,525,352 | 89.98 | 78.44 | 255,000 | 239,000 | 16,000 | 59,739 | 16,000 | 43,739 | 195,261 | 145 |
| 491,938 | | 491,938 | 15.51 | 15.51 | \$37,494 | \$37,494 | | | | | \$37,494 | 146 |
| 604,058 | | 585,888 | 19.41 | 18.82 | 151,961 | 151,961 | | 14,256 | | 14,256 | 137,705 | 147 |
| 1,154,378 | | 1,154,378 | 37.11 | 37.11 | 81,582 | 81,582 | | | | | 81,582 | 148 |
| 2,091,250 | 209,641 | 1,566,295 | 74.30 | 50.58 | 41,249 | 30,475 | 10,774 | 36,701 | 7,300 | 29,401 | 4,548 | 149 |
| 545,100 | | 545,100 | 17.74 | 17.74 | 360,600 | 360,600 | | | | | 360,600 | 150 |
| 584,194 | | 584,194 | 19.11 | 19.11 | 77,541 | 77,541 | | | | | 77,541 | 151 |
| 2,443,889 | | 2,440,479 | 80.24 | 80.13 | 193,439 | 193,439 | | 1,083 | | 1,083 | 192,356 | 152 |
| 1,649,906 | | 1,559,850 | 54.67 | 51.69 | 45,224 | 45,224 | | 16,467 | | 16,467 | 28,757 | 153 |
| 769,257 | 54,500 | 731,388 | 28.33 | 25.15 | 75,540 | 121,540 | \$46,000 | \$69,735 | \$46,000 | \$23,735 | 145,275 | 154 |

according to population in 1905: 1902 to 1905.

| | | | | | | | | | | | | |
|-----------------|---------------|-----------------|---------|---------|--------------|--------------|--------------|--------------|--------------|-------------|--------------|--|
| \$1,315,358,795 | \$294,715,485 | \$1,290,678,632 | \$72.89 | \$58.48 | \$80,024,647 | \$59,718,371 | \$30,306,276 | \$16,490,755 | \$19,207,156 | \$2,716,401 | \$63,533,892 | |
| 1,254,338,580 | 274,385,780 | 1,225,851,090 | 71.21 | 57.10 | 121,459,178 | 111,565,703 | 9,873,475 | 11,453,608 | 8,878,259 | 2,575,349 | 110,005,570 | |
| 1,133,881,210 | 262,540,610 | 1,106,327,124 | 66.81 | 52.93 | 98,556,167 | 79,831,936 | 18,724,231 | 18,577,827 | 17,805,980 | 771,847 | 79,978,340 | |
| 1,053,808,158 | 243,927,352 | 1,026,228,373 | 63.62 | 51.14 | 60,510,731 | 39,047,496 | 21,463,235 | 30,075,134 | 17,408,231 | 12,666,903 | 30,435,597 | |
| 879,664,329 | 244,924,428 | 872,210,732 | 91.25 | 70.77 | 67,502,970 | 48,281,553 | 19,221,417 | 15,887,441 | 18,276,779 | 2,389,338 | 51,615,529 | |
| 829,980,792 | 225,810,414 | 819,374,932 | 87.65 | 68.02 | 100,845,017 | 93,032,545 | 7,812,472 | 7,596,491 | 7,083,547 | 512,944 | 93,248,526 | |
| 729,642,465 | 217,947,379 | 718,774,466 | 80.70 | 61.21 | 79,252,638 | 64,612,772 | 14,639,866 | 13,991,658 | 13,986,321 | 5,337 | 65,260,980 | |
| 665,016,759 | 203,315,963 | 653,509,002 | 75.68 | 56.96 | 48,224,872 | 32,077,996 | 16,146,876 | 23,709,103 | 12,228,401 | 11,480,702 | 24,515,769 | |
| 190,116,301 | 32,226,753 | 183,691,233 | 56.32 | 46.53 | 4,155,434 | 4,020,116 | 135,318 | 63,813 | 63,813 | 613,437 | 4,605,058 | |
| 186,774,989 | 31,959,990 | 179,590,478 | 56.87 | 46.70 | 10,320,202 | 8,548,337 | 1,771,865 | 3,270,048 | 1,703,388 | 1,566,660 | 7,050,154 | |
| 177,537,082 | 28,825,942 | 171,817,632 | 55.40 | 46.12 | 10,068,982 | 7,053,680 | 3,015,302 | 2,645,183 | 2,856,382 | 2,211,199 | 7,423,799 | |
| 170,486,532 | 25,807,510 | 164,403,565 | 54.13 | 45.33 | 6,020,711 | 2,126,170 | 3,894,541 | 4,134,018 | 3,886,140 | 247,878 | 1,886,693 | |
| 151,611,354 | 10,205,219 | 144,548,392 | 48.34 | 43.19 | 5,179,159 | 4,362,456 | 816,703 | 755,925 | 766,723 | 10,797 | 4,423,233 | |
| 146,843,961 | 9,369,315 | 139,701,883 | 48.06 | 42.98 | 6,096,990 | 5,830,620 | 266,370 | 776,400 | 152,001 | 624,399 | 5,320,590 | |
| 140,714,372 | 8,639,258 | 133,614,823 | 47.22 | 42.24 | 5,021,407 | 4,466,170 | 555,237 | 871,473 | 384,433 | 492,040 | 4,144,934 | |
| 136,140,759 | 8,189,674 | 129,468,099 | 46.78 | 41.96 | 4,095,006 | 3,375,090 | 719,916 | 1,051,470 | 639,518 | 411,952 | 3,043,536 | |
| 93,966,811 | 7,359,085 | 90,228,275 | 42.41 | 37.91 | 3,187,084 | 3,054,246 | 132,838 | 297,012 | 99,841 | 197,171 | 2,890,072 | |
| 90,738,838 | 7,246,151 | 87,183,797 | 42.14 | 37.50 | 4,196,969 | 4,174,201 | 22,768 | 189,331 | 60,677 | 128,654 | 4,386,300 | |
| 85,987,291 | 7,128,031 | 82,120,203 | 41.02 | 36.18 | 4,213,140 | 3,099,314 | 513,826 | 1,064,513 | 578,844 | 485,669 | 3,148,627 | |
| 82,164,108 | 6,614,205 | 78,847,707 | 40.10 | 35.62 | 2,170,142 | 1,468,240 | 701,902 | 1,180,543 | 654,172 | 526,371 | 989,599 | |

⁵ Sinking, investment, and public trust funds.⁶ Decrease.⁷ Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.⁸ Not reported separately.⁹ Debt obligations issued by school districts included with those issued by "other divisions of the government of the city."

STATISTICS OF CITIES.

TABLE 24.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT

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

| City number. | CITY. | Total. | ISSUED FOR INDUSTRIES. | | | | ISSUED FOR GENERAL PURPOSES. | | | |
|--------------|------------------|-----------------|------------------------|---------------|-------------------------------|---------------|------------------------------|------------------------------|------------------------------|-----------------------------|
| | | | Total. | Water-works. | Electric light and gas works. | All other. | Total. | City buildings. ¹ | Police and fire departments. | School buildings and sites. |
| | Grand total..... | \$1,522,708,795 | \$445,572,406 | \$268,106,716 | \$4,504,300 | \$172,961,390 | \$943,939,754 | \$25,270,708 | \$11,788,079 | \$154,532,926 |
| | Group I..... | 1,054,443,341 | 313,659,068 | 146,039,569 | ..... | 167,619,499 | 669,109,640 | 13,314,808 | 8,356,654 | 102,192,865 |
| | Group II..... | 211,280,811 | 68,418,850 | 65,435,500 | 875,000 | 2,108,350 | 116,313,111 | 7,329,500 | 1,608,200 | 20,675,058 |
| | Group III..... | 154,355,694 | 37,908,097 | 34,119,597 | 2,338,500 | 1,450,000 | 96,542,223 | 2,689,500 | 1,256,525 | 18,772,828 |
| | Group IV..... | 102,628,949 | 25,586,391 | 22,512,050 | 1,290,800 | 1,783,541 | 61,974,780 | 1,736,900 | 566,700 | 12,892,175 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | |
|----|-------------------------|---------------|---------------|--------------|-------|---------------|---------------|-------------|-------------|--------------|
| 1 | New York, N. Y..... | \$593,977,113 | \$226,483,482 | \$73,085,793 | ..... | \$153,397,689 | \$335,876,176 | \$8,176,808 | \$5,921,654 | \$70,370,600 |
| 2 | Chicago, Ill..... | 61,099,782 | 3,909,494 | 3,909,494 | ..... | ..... | 57,190,288 | ..... | ..... | 291,000 |
| 3 | Philadelphia, Pa..... | 67,972,820 | 25,637,500 | 24,820,500 | ..... | 817,000 | 35,491,320 | ..... | 604,500 | 5,717,000 |
| 4 | St. Louis, Mo..... | 21,019,278 | 5,783,000 | 5,783,000 | ..... | ..... | 4,223,000 | ..... | ..... | ..... |
| 5 | Boston, Mass..... | 99,191,856 | 17,883,150 | 6,671,250 | ..... | 11,211,900 | 77,877,706 | ..... | ..... | 12,427,525 |
| 6 | Baltimore, Md..... | 43,313,549 | 10,437,500 | 8,827,500 | ..... | 1,610,000 | 21,122,740 | 2,750,000 | ..... | 800,000 |
| 7 | Cleveland, Ohio..... | 27,685,874 | 4,576,000 | 4,266,000 | ..... | 310,000 | 21,755,874 | 701,000 | 822,000 | 2,376,050 |
| 8 | Buffalo, N. Y..... | 19,255,678 | 4,095,042 | 3,998,132 | ..... | 96,910 | 15,160,636 | 695,000 | 30,000 | 2,220,000 |
| 9 | San Francisco, Cal..... | 4,568,600 | ..... | ..... | ..... | ..... | 4,568,600 | 261,000 | ..... | 987,800 |
| 10 | Pittsburg, Pa..... | 27,547,885 | 6,567,900 | 6,567,900 | ..... | ..... | 19,077,885 | ..... | ..... | 2,853,750 |
| 11 | Cincinnati, Ohio..... | 40,745,979 | 6,993,500 | 6,817,500 | ..... | 176,000 | 30,152,479 | 191,000 | 475,000 | 891,300 |
| 12 | Detroit, Mich..... | 9,045,548 | 966,000 | 966,000 | ..... | ..... | 8,079,548 | 158,000 | ..... | 1,658,000 |
| 13 | Milwaukee, Wis..... | 8,162,719 | 326,500 | 326,500 | ..... | ..... | 7,781,219 | 382,000 | 503,500 | 1,599,750 |
| 14 | New Orleans, La..... | 19,265,180 | ..... | ..... | ..... | ..... | 19,163,180 | ..... | ..... | ..... |
| 15 | Washington, D. C..... | 11,591,490 | ..... | ..... | ..... | ..... | 11,588,980 | ..... | ..... | ..... |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | |
|----|------------------------|--------------|--------------|--------------|-----------|-----------|--------------|-------------|----------|-------------|
| 16 | Newark, N. J..... | \$23,262,000 | \$12,342,000 | \$12,007,000 | ..... | \$335,000 | \$10,920,000 | \$1,500,000 | ..... | \$1,846,000 |
| 17 | Minneapolis, Minn..... | 10,196,185 | 1,930,000 | 1,930,000 | ..... | ..... | 8,266,185 | 1,526,000 | \$15,000 | 1,194,000 |
| 18 | Jersey City, N. J..... | 19,417,862 | 5,674,600 | 5,544,000 | ..... | 130,600 | 6,335,262 | 640,000 | 108,600 | 1,301,625 |
| 19 | Louisville, Ky..... | 9,565,000 | 1,859,000 | 1,858,000 | ..... | 1,000 | 5,557,000 | 194,300 | ..... | ..... |
| 20 | Indianapolis, Ind..... | 3,608,800 | 34,000 | 10,000 | ..... | 24,000 | 2,280,800 | ..... | ..... | 1,068,300 |
| 21 | Providence, R. I..... | 17,749,000 | 5,326,000 | 5,326,000 | ..... | ..... | 12,423,000 | ..... | 258,000 | 1,822,000 |
| 22 | St. Paul, Minn..... | 8,224,975 | 2,352,000 | 2,352,000 | ..... | ..... | 5,266,975 | 829,000 | 150,000 | 744,000 |
| 23 | Rochester, N. Y..... | 10,772,131 | 5,930,000 | 5,780,000 | ..... | 150,000 | 4,842,131 | ..... | ..... | 150,000 |
| 24 | Kansas City, Mo..... | 8,109,888 | 3,790,000 | 3,790,000 | ..... | ..... | 4,307,988 | 448,000 | 100,000 | 2,238,000 |
| 25 | Toledo, Ohio..... | 8,782,041 | 2,077,000 | 1,297,000 | \$750,000 | 30,000 | 4,842,041 | ..... | 156,000 | 580,000 |
| 26 | Denver, Colo..... | 4,034,500 | 114,500 | 110,000 | ..... | 4,500 | 2,810,000 | 58,000 | ..... | 606,000 |
| 27 | Allegheny, Pa..... | 9,516,957 | 2,572,000 | 2,544,000 | ..... | 28,000 | 6,827,957 | ..... | 100,000 | 1,763,500 |
| 28 | Columbus, Ohio..... | 12,098,724 | 2,856,000 | 2,782,000 | ..... | 74,000 | 9,242,724 | 146,000 | 281,000 | 852,000 |
| 29 | Worcester, Mass..... | 8,996,800 | 3,805,000 | 3,805,000 | ..... | ..... | 2,160,800 | ..... | ..... | ..... |
| 30 | Los Angeles, Cal..... | 6,968,725 | 3,813,750 | 3,647,500 | ..... | 166,250 | 2,938,975 | ..... | 153,750 | 916,500 |
| 31 | Memphis, Tenn..... | 6,338,500 | 2,760,000 | 2,700,000 | ..... | 60,000 | 2,331,500 | ..... | ..... | 348,500 |
| 32 | Omaha, Nebr..... | 6,412,900 | ..... | ..... | ..... | ..... | 4,364,900 | 500,000 | 95,000 | 775,000 |
| 33 | New Haven, Conn..... | 3,636,500 | ..... | ..... | ..... | ..... | 3,183,500 | ..... | ..... | 500,000 |
| 34 | Syracuse, N. Y..... | 7,596,624 | 4,075,000 | 4,075,000 | ..... | ..... | 3,263,224 | 300,000 | 54,880 | 651,900 |
| 35 | Scranton, Pa..... | 2,484,443 | ..... | ..... | ..... | ..... | 2,048,443 | 217,000 | 96,000 | 1,033,233 |
| 36 | St. Joseph, Mo..... | 1,901,450 | 75,000 | ..... | 75,000 | ..... | 983,900 | ..... | ..... | 730,400 |
| 37 | Paterson, N. J..... | 4,333,073 | ..... | ..... | ..... | ..... | 3,010,573 | 496,000 | 40,000 | 764,000 |
| 38 | Fall River, Mass..... | 5,849,623 | 1,650,000 | 1,650,000 | ..... | ..... | 4,199,623 | ..... | ..... | 730,000 |
| 39 | Portland, Oreg..... | 7,880,610 | 4,305,000 | 3,150,000 | 50,000 | 1,105,000 | 3,089,110 | 675,000 | ..... | 110,000 |
| 40 | Atlanta, Ga..... | 3,543,500 | 1,078,000 | 1,078,000 | ..... | ..... | 816,500 | ..... | ..... | ..... |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | |
|----|-------------------------|-------------|-------------|-------------|-----------|----------|-------------|-----------|-----------|-------------|
| 41 | Seattle, Wash..... | \$9,194,269 | \$1,890,000 | \$1,050,000 | \$840,000 | ..... | \$6,214,269 | ..... | ..... | \$1,825,000 |
| 42 | Dayton, Ohio..... | 3,815,135 | 855,000 | 855,000 | ..... | ..... | 2,849,135 | ..... | \$110,000 | 599,000 |
| 43 | Albany, N. Y..... | 4,226,644 | 1,257,250 | 1,227,250 | ..... | \$30,000 | 2,860,144 | \$337,000 | ..... | 76,500 |
| 44 | Grand Rapids, Mich..... | 2,073,109 | 1,225,000 | 1,025,000 | 125,000 | 75,000 | 848,169 | ..... | ..... | 204,000 |
| 45 | Cambridge, Mass..... | 9,850,450 | 3,653,600 | 3,646,600 | ..... | 7,000 | 6,196,850 | 155,000 | ..... | 1,164,950 |
| 46 | Lowell, Mass..... | 3,555,808 | 1,145,700 | 1,145,700 | ..... | ..... | 2,410,108 | 460,800 | 53,210 | 673,700 |
| 47 | Hartford, Conn..... | 7,474,455 | 675,000 | 675,000 | ..... | ..... | 5,439,455 | ..... | 75,000 | 1,415,000 |
| 48 | Reading, Pa..... | 1,659,500 | 400,000 | 400,000 | ..... | ..... | 899,500 | ..... | ..... | 359,000 |
| 49 | Richmond, Va..... | 7,634,657 | 1,403,100 | 1,172,100 | 157,000 | 74,000 | 5,650,707 | ..... | ..... | ..... |
| 50 | Nashville, Tenn..... | 3,750,600 | 1,360,000 | 1,360,000 | ..... | ..... | 1,787,600 | ..... | ..... | ..... |
| 51 | Trenton, N. J..... | 4,521,840 | 672,500 | 672,500 | ..... | ..... | 3,078,740 | 18,500 | 190,880 | 511,900 |
| 52 | Wilmington, Del..... | 2,345,950 | 379,000 | 379,000 | ..... | ..... | 1,966,950 | ..... | ..... | 100,000 |
| 53 | Camden, N. J..... | 3,288,650 | 1,261,000 | 1,246,000 | ..... | 15,000 | 1,674,450 | 63,000 | 65,000 | 455,250 |
| 54 | Bridgeport, Conn..... | 2,053,000 | ..... | ..... | ..... | ..... | 1,963,000 | 217,000 | ..... | ..... |
| 55 | Lynn, Mass..... | 4,365,000 | 1,798,500 | 1,798,500 | ..... | ..... | 2,566,500 | ..... | 10,000 | 285,000 |
| 56 | Troy, N. Y..... | 3,438,069 | 1,852,647 | 1,829,647 | ..... | 23,000 | 1,585,422 | 134,500 | 68,960 | 287,220 |
| 57 | Des Moines, Iowa..... | 1,516,000 | ..... | ..... | ..... | ..... | 633,000 | ..... | ..... | 633,000 |
| 58 | New Bedford, Mass..... | 4,535,835 | 1,590,000 | 1,508,000 | ..... | 82,000 | 2,945,835 | ..... | ..... | 1,012,000 |
| 59 | Springfield, Mass..... | 2,404,100 | 595,000 | 595,000 | ..... | ..... | 1,809,100 | ..... | 36,000 | 1,307,100 |
| 60 | Oakland, Cal..... | 1,190,850 | ..... | ..... | ..... | ..... | 1,078,850 | ..... | ..... | 1,056,000 |

¹ Exclusive of school and other departmental buildings.² Including, in addition to bonds designated as "local improvement bonds," special assessment loans for which the purpose of issue was not reported.

GENERAL TABLES.

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CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1905.

and the number assigned to each, see page 94.]

| ISSUED FOR GENERAL PURPOSES—continued. | | | | | | | | | Issued for combined industrial and general purposes. | Issued for refunding. ³ | Issued for funding. | City number. |
|--|--------------------|--------------|------------------------------|----------------|---|----------------------------------|-----------------------|---------------|--|------------------------------------|---------------------|--------------|
| Libraries, art galleries, and museums. | Parks and gardens. | Sewers. | General street improvements. | Street paving. | Bridges and abolition of grade crossings. | Local improvements. ² | General improvements. | All other. | | | | |
| \$16,961,258 | \$94,737,793 | \$71,704,692 | \$135,343,031 | \$16,619,991 | \$55,671,884 | \$74,878,991 | \$23,686,756 | \$262,743,645 | \$657,000 | \$95,456,755 | \$37,082,880 | |
| 14,603,558 | 80,791,718 | 33,712,022 | 111,176,649 | 8,426,001 | 43,729,801 | 48,480,121 | 8,000,200 | 196,324,843 | ..... | 57,624,733 | 14,049,900 | |
| 1,502,400 | 7,552,960 | 20,960,273 | 12,564,945 | 1,292,278 | 5,191,175 | 12,097,142 | 4,690,000 | 20,649,180 | ..... | 17,059,000 | 9,489,850 | |
| 683,900 | 5,265,915 | 7,616,657 | 6,543,396 | 3,614,550 | 5,030,742 | 7,810,023 | 6,047,099 | 31,211,088 | 95,000 | 11,826,774 | 7,983,600 | |
| 171,000 | 1,127,200 | 9,415,740 | 5,058,041 | 3,287,162 | 1,720,166 | 6,491,705 | 4,949,457 | 14,558,534 | 562,000 | 8,946,248 | 5,559,530 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|--------------|--------------|-------------|--------------|-------------|--------------|--------------|-------------|--------------|-------|--------------|-------------|----|
| \$13,178,258 | \$58,197,355 | \$3,500,665 | \$69,698,258 | ..... | \$20,145,949 | \$30,916,317 | ..... | \$55,770,222 | ..... | \$31,617,455 | ..... | 1 |
| ..... | 8,271,667 | ..... | ..... | ..... | ..... | 10,399,621 | ..... | 38,228,000 | ..... | ..... | ..... | 2 |
| ..... | 2,150,000 | 5,774,000 | 5,882,000 | \$3,381,500 | 9,420,500 | ..... | ..... | 2,561,820 | ..... | 6,844,000 | ..... | 3 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 4,223,000 | ..... | 11,013,278 | ..... | 4 |
| ..... | ..... | 9,257,710 | 23,352,191 | ..... | 3,804,917 | ..... | ..... | 29,035,363 | ..... | ..... | \$3,431,000 | 5 |
| ..... | 1,450,000 | 3,000,000 | 1,905,000 | 3,100,000 | 850,000 | 366 | \$3,000,000 | 4,267,383 | ..... | 4,300,000 | 7,453,300 | 6 |
| 250,000 | 3,680,000 | 6,480,000 | 316,000 | 450,000 | 3,014,000 | 1,741,824 | ..... | 1,925,000 | ..... | ..... | 1,354,000 | 7 |
| ..... | 1,997,196 | 1,023,000 | ..... | ..... | 4,554,435 | 1,777,255 | ..... | 2,863,750 | ..... | ..... | ..... | 8 |
| 698,700 | 604,500 | 543,600 | 526,500 | ..... | ..... | ..... | ..... | 946,500 | ..... | ..... | ..... | 9 |
| ..... | 1,225,000 | ..... | 5,564,700 | ..... | 1,050,000 | 1,992,733 | ..... | 6,391,702 | ..... | 195,000 | 1,707,100 | 10 |
| 73,000 | 2,275,000 | 990,000 | 1,647,000 | 885,000 | 118,000 | 1,230,536 | ..... | 21,376,643 | ..... | 3,600,000 | ..... | 11 |
| 50,000 | 200,000 | 2,220,547 | 955,000 | 609,501 | 80,000 | ..... | ..... | 2,148,500 | ..... | ..... | ..... | 12 |
| 354,000 | 741,000 | 922,500 | 1,320,000 | ..... | 692,000 | 421,469 | ..... | 845,000 | ..... | 55,000 | ..... | 13 |
| ..... | ..... | ..... | 10,000 | ..... | ..... | ..... | 5,000,000 | 14,153,180 | ..... | ..... | 102,000 | 14 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | 200 | 11,588,780 | ..... | ..... | 2,500 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|-----------|-----------|-----------|-------------|---------|-----------|-----------|-------------|-------------|-------|-------------|-------------|----|
| \$350,000 | ..... | \$950,000 | \$2,370,000 | ..... | ..... | \$30,000 | ..... | \$3,874,000 | ..... | ..... | ..... | 16 |
| 100,000 | \$940,185 | 140,000 | ..... | ..... | \$745,000 | ..... | \$3,356,000 | 250,000 | ..... | ..... | ..... | 17 |
| 225,000 | 285,000 | 443,202 | 430,271 | ..... | ..... | ..... | 60,000 | 2,841,557 | ..... | \$5,057,000 | \$2,351,000 | 18 |
| ..... | 600,000 | 1,181,000 | 2,776,500 | ..... | ..... | ..... | ..... | 805,000 | ..... | 2,149,000 | ..... | 19 |
| ..... | 459,500 | ..... | 100,000 | ..... | 185,000 | ..... | ..... | 468,000 | ..... | 1,255,000 | 39,000 | 20 |
| ..... | 1,174,000 | 5,475,000 | 2,150,000 | ..... | 200,000 | ..... | ..... | 620,000 | ..... | ..... | ..... | 21 |
| ..... | 450,475 | 1,310,000 | 112,000 | ..... | 1,305,000 | ..... | 724,000 | 121,500 | ..... | 606,000 | ..... | 22 |
| ..... | 360,000 | 900,000 | ..... | \$5,778 | 300,000 | 2,251,353 | 245,000 | 875,000 | ..... | ..... | ..... | 23 |
| 200,000 | 500,000 | 77,000 | ..... | ..... | ..... | 744,988 | ..... | ..... | ..... | 11,900 | ..... | 24 |
| 37,000 | 850,000 | 60,346 | 1,433,768 | ..... | 590,000 | 956,927 | ..... | 228,000 | ..... | 1,863,000 | ..... | 25 |
| ..... | ..... | ..... | ..... | ..... | ..... | 2,140,200 | ..... | 5,800 | ..... | 633,000 | 477,000 | 26 |
| ..... | 130,000 | 530,000 | 2,054,000 | ..... | 125,000 | 809,457 | 200,000 | 1,116,000 | ..... | 117,000 | ..... | 27 |
| 110,000 | 113,500 | 3,233,218 | 1,406 | ..... | ..... | 1,984,500 | ..... | 2,521,100 | ..... | ..... | ..... | 28 |
| ..... | 314,800 | 1,846,000 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 3,031,000 | ..... | 29 |
| ..... | 8,500 | 1,185,500 | ..... | ..... | 113,975 | ..... | ..... | 560,750 | ..... | 216,000 | ..... | 30 |
| ..... | 250,000 | ..... | ..... | ..... | ..... | ..... | ..... | 1,733,000 | ..... | 1,247,000 | ..... | 31 |
| 100,000 | 400,000 | 874,000 | ..... | 824,000 | ..... | 796,900 | ..... | 966,000 | ..... | 1,548,000 | 500,000 | 32 |
| 100,000 | 200,000 | 675,000 | ..... | 387,500 | 355,000 | ..... | ..... | 1,037,350 | ..... | ..... | 453,000 | 33 |
| 30,400 | 30,000 | 126,000 | ..... | ..... | 11,200 | 1,147,524 | 105,000 | 166,000 | ..... | ..... | 258,400 | 34 |
| ..... | 30,000 | ..... | ..... | ..... | 160,000 | 115,110 | ..... | ..... | ..... | ..... | 436,000 | 35 |
| ..... | ..... | 250,000 | ..... | ..... | 1,000 | ..... | ..... | 2,500 | ..... | ..... | 842,650 | 36 |
| ..... | 175,000 | 421,500 | 671,000 | ..... | ..... | 66,073 | ..... | 377,000 | ..... | 662,500 | 660,000 | 37 |
| 250,000 | 172,000 | 1,032,500 | 466,000 | 75,000 | ..... | ..... | ..... | 1,474,123 | ..... | ..... | ..... | 38 |
| ..... | 50,000 | ..... | ..... | ..... | 1,100,000 | 1,054,110 | ..... | 100,000 | ..... | 56,500 | 430,000 | 39 |
| ..... | 60,000 | 250,000 | ..... | ..... | ..... | ..... | ..... | 506,500 | ..... | 1,649,000 | ..... | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|-----------|-------------|-----------|-----------|-----------|-----------|-------------|-----------|-----------|-------|-----------|-------------|----|
| \$100,000 | ..... | \$645,000 | ..... | ..... | ..... | \$2,734,269 | ..... | \$910,000 | ..... | ..... | \$1,090,000 | 41 |
| ..... | ..... | 441,655 | \$248,050 | \$694,100 | \$510,000 | 9,330 | ..... | 237,000 | ..... | \$68,000 | 45,000 | 42 |
| ..... | \$1,368,525 | 38,000 | 84,680 | ..... | ..... | 703,379 | \$200,960 | 51,100 | ..... | 109,250 | ..... | 43 |
| ..... | ..... | ..... | ..... | ..... | 150,000 | 494,169 | ..... | ..... | ..... | ..... | ..... | 44 |
| 27,000 | 1,530,000 | 831,000 | 544,000 | 20,000 | 1,728,000 | ..... | ..... | 196,900 | ..... | ..... | ..... | 45 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 422,510 | ..... | ..... | ..... | 46 |
| ..... | 23,190 | 328,858 | 447,840 | ..... | ..... | ..... | 455,973 | 973,482 | ..... | 1,070,000 | 290,000 | 47 |
| ..... | 300,000 | ..... | ..... | 220,000 | 2,000,000 | ..... | ..... | 100,000 | ..... | 360,000 | ..... | 48 |
| ..... | ..... | 200,500 | ..... | 240,000 | ..... | ..... | ..... | 5,650,707 | ..... | 580,850 | ..... | 49 |
| ..... | ..... | 900,000 | 435,000 | ..... | ..... | ..... | 2,600 | 450,000 | ..... | 70,000 | 533,000 | 50 |
| ..... | ..... | ..... | ..... | ..... | ..... | 1,177,900 | 30,000 | 70,100 | ..... | ..... | 770,600 | 51 |
| 115,000 | 188,350 | 31,520 | 531,135 | 213,455 | ..... | ..... | ..... | 1,661,950 | ..... | ..... | ..... | 52 |
| ..... | 205,000 | ..... | ..... | 378,000 | ..... | ..... | 110,000 | 408,200 | ..... | 230,200 | 123,000 | 53 |
| ..... | 165,000 | 30,000 | ..... | ..... | 130,000 | ..... | 360,000 | 1,256,000 | ..... | 90,000 | ..... | 54 |
| 35,000 | 99,000 | 455,000 | 150,000 | 125,000 | ..... | ..... | ..... | 1,407,500 | ..... | ..... | ..... | 55 |
| ..... | ..... | ..... | ..... | ..... | ..... | 61,279 | 747,645 | 44,818 | ..... | ..... | 683,000 | 56 |
| ..... | 206,000 | 35,000 | ..... | ..... | ..... | ..... | 898,000 | 26,735 | ..... | ..... | ..... | 57 |
| 66,100 | 128,000 | 815,000 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 58 |
| ..... | 125,000 | 306,000 | 35,000 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 59 |
| ..... | ..... | 22,850 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 112,000 | ..... | 60 |

² Exclusive of loans made to take up former loans whose purpose of issue was reported.

STATISTICS OF CITIES.

TABLE 24.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Total. | ISSUED FOR INDUSTRIES. | | | | ISSUED FOR GENERAL PURPOSES. | | | |
|--------------|-----------------------|-------------|------------------------|--------------|-------------------------------|------------|------------------------------|------------------------------|------------------------------|-----------------------------|
| | | | Total. | Water-works. | Electric light and gas works. | All other. | Total. | City buildings. ¹ | Police and fire departments. | School buildings and sites. |
| 61 | Lawrence, Mass. | \$2,130,272 | \$752,000 | \$752,000 | | | \$1,378,272 | \$21,500 | | \$330,400 |
| 62 | Somerville, Mass. | 1,518,000 | 102,000 | 102,000 | | | 1,416,000 | | | |
| 63 | Kansas City, Kans. | 3,048,868 | | | | | 2,718,868 | | | 319,000 |
| 64 | Savannah, Ga. | 2,984,950 | 912,000 | 912,000 | | | 3,300 | | | |
| 65 | Hoboken, N. J. | 1,664,761 | 20,000 | 20,000 | | | 1,592,761 | 60,000 | \$102,000 | 388,000 |
| 66 | Peoria, Ill. | 848,800 | | | | | 848,800 | | | 77,500 |
| 67 | Duluth, Minn. | 6,500,750 | 2,746,000 | 2,109,500 | \$636,500 | | 3,021,750 | | | 1,022,000 |
| 68 | Utica, N. Y. | 1,086,194 | | | | | 896,870 | | 46,800 | 286,983 |
| 69 | Manchester, N. H. | 1,785,000 | 800,000 | 800,000 | | | 830,000 | | | 140,000 |
| 70 | Evansville, Ind. | 2,048,000 | 400,000 | 400,000 | | | 1,648,000 | | | 25,000 |
| 71 | Yonkers, N. Y. | 4,146,346 | 1,770,000 | 1,770,000 | | | 2,376,346 | 152,700 | 100,000 | 960,450 |
| 72 | San Antonio, Tex. | 2,404,500 | | | | | 1,914,500 | 150,000 | 12,000 | 109,000 |
| 73 | Elizabeth, N. J. | 3,159,500 | | | | | 3,159,500 | | 12,000 | 119,000 |
| 74 | Waterbury, Conn. | 1,789,000 | 865,000 | 865,000 | | | 764,000 | 30,000 | | 520,000 |
| 75 | Salt Lake City, Utah. | 4,515,250 | 1,100,000 | 250,000 | | \$850,000 | 3,415,250 | 548,000 | | 627,000 |
| 76 | Eric, Pa. | 1,260,414 | 500,000 | 500,000 | | | 760,414 | 15,000 | 11,000 | 107,000 |
| 77 | Wilkesbarre, Pa. | 761,800 | | | | | 561,300 | 40,000 | | 119,000 |
| 78 | Schenectady, N. Y. | 2,527,913 | 929,000 | 929,000 | | | 1,598,913 | 30,000 | 147,000 | 19,575 |
| 79 | Norfolk, Va. | 5,984,550 | 1,160,000 | 1,015,000 | | 145,000 | 3,332,050 | | 75,000 | 10,000 |
| 80 | Houston, Tex. | 3,901,417 | 149,000 | | | 149,000 | 3,228,417 | | | 260,000 |
| 81 | Charleston, S. C. | 3,791,150 | | | | | 2,950 | | 500 | |
| 82 | Harrisburg, Pa. | 2,294,100 | 611,600 | 611,600 | | | 1,588,700 | | | 539,300 |
| 83 | Portland, Me. | 2,807,551 | | | | | 1,407,051 | | | 55,000 |
| 84 | Dallas, Tex. | 2,129,000 | 737,000 | 737,000 | | | 1,000,000 | | 50,000 | 72,000 |
| 85 | Tacoma, Wash. | 5,040,527 | 2,080,000 | 1,500,000 | 580,000 | | 1,517,527 | 200,000 | | 510,000 |
| 86 | Terre Haute, Ind. | 420,155 | | | | | 201,155 | | 45,000 | |
| 87 | Youngstown, Ohio. | 1,161,945 | 261,200 | 261,200 | | | 900,745 | 56,500 | 46,175 | 192,000 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | |
|-----|----------------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|---------|-----------|
| 88 | Fort Wayne, Ind. | \$1,184,853 | \$285,800 | \$285,800 | | | \$580,053 | | | \$250,000 |
| 89 | Holyoke, Mass. | 2,897,309 | 1,157,800 | 350,000 | \$807,800 | | 1,739,509 | | \$7,000 | 546,500 |
| 90 | Akron, Ohio. | 1,361,678 | 34,500 | | | \$34,500 | 806,178 | | 2,100 | 170,000 |
| 91 | Brockton, Mass. | 2,850,000 | 1,490,000 | 1,490,000 | | | 1,360,000 | \$169,400 | 8,000 | 365,100 |
| 92 | Saginaw, Mich. | 2,104,718 | 492,500 | 492,500 | | | 1,612,218 | 140,000 | | 70,000 |
| 93 | Lincoln, Nebr. | 1,678,552 | 203,600 | 203,600 | | | 1,019,452 | | | 160,000 |
| 94 | Lancaster, Pa. | 1,099,500 | 435,500 | 435,500 | | | 650,000 | | | 280,000 |
| 95 | Covington, Ky. | 2,017,232 | 1,352,200 | 1,319,200 | | 33,000 | 153,232 | | | 200 |
| 96 | Altoona, Pa. | 1,493,500 | 479,000 | 479,000 | | | 864,500 | | | 355,500 |
| 97 | Spokane, Wash. | 3,507,304 | 1,312,000 | 1,312,000 | | | 1,895,304 | | | 650,000 |
| 98 | Birmingham, Ala. | 2,778,770 | 5,000 | | | 5,000 | 2,444,770 | | | 245,000 |
| 99 | Pawtucket, R. I. | 5,070,000 | 1,385,000 | 1,385,000 | | | 3,685,000 | | | 220,000 |
| 100 | South Bend, Ind. | 981,785 | 194,000 | 194,000 | | | 754,785 | | | 160,000 |
| 101 | Binghamton, N. Y. | 687,366 | | | | | 687,366 | 185,500 | 50,000 | 50,000 |
| 102 | Augusta, Ga. | 1,752,900 | 1,594,500 | 590,000 | | 1,004,500 | 158,400 | | | |
| 103 | Bayonne, N. J. | 2,209,850 | 243,500 | 215,500 | | 28,000 | 1,801,350 | 52,600 | 96,000 | 396,750 |
| 104 | Mobile, Ala. | 3,427,512 | 525,000 | 525,000 | | | 817,820 | | | |
| 105 | Johnstown, Pa. | 506,500 | | | | | 506,500 | 70,000 | | 179,600 |
| 106 | McKeesport, Pa. | 1,338,604 | 102,000 | 102,000 | | | 1,073,604 | | | 602,400 |
| 107 | Dubuque, Iowa | 1,226,728 | 444,000 | 444,000 | | | 97,446 | | | |
| 108 | Butte, Mont. | 729,576 | | | | | 329,576 | 2,000 | | 250,000 |
| 109 | Springfield, Ohio. | 1,143,653 | 601,000 | 370,000 | | 231,000 | 542,653 | 100,500 | 76,000 | 129,000 |
| 110 | Wheeling, W. Va. | 469,500 | 39,200 | 39,200 | | | 76,600 | | | |
| 111 | Sioux City, Iowa. | 1,858,100 | 62,000 | 62,000 | | | 886,100 | 31,000 | | 344,000 |
| 112 | Bay City, Mich. | 1,365,463 | 467,000 | 447,000 | 20,000 | | 802,463 | 185,000 | | 107,000 |
| 113 | Allentown, Pa. | 1,047,400 | 345,500 | 345,500 | | | 550,700 | | | 410,800 |
| 114 | Davenport, Iowa. | 440,000 | | | | | 165,000 | | | 165,000 |
| 115 | Montgomery, Ala. | 2,430,620 | 900,950 | 800,000 | | 100,950 | 1,529,670 | | | 135,000 |
| 116 | East St. Louis, Ill. | 1,433,400 | | | | | 783,400 | 8,000 | | 279,000 |
| 117 | Little Rock, Ark. | 244,175 | | | | | 157,175 | | | 80,000 |
| 118 | Quincy, Ill. | 1,005,800 | | | | | 120,000 | | | 120,000 |
| 119 | York, Pa. | 1,070,810 | | | | | 1,070,810 | | 50,000 | 320,000 |
| 120 | Springfield, Ill. | 1,120,700 | | | | | 242,900 | | | 3,000 |
| 121 | Malden, Mass. | 1,715,000 | 666,000 | 663,000 | | 3,000 | 1,049,000 | 16,000 | 27,000 | 129,000 |
| 122 | Canton, Ohio. | 1,624,711 | 522,800 | 341,000 | | 181,800 | 848,478 | 12,000 | 39,000 | 283,000 |
| 123 | Passaic, N. J. | 717,185 | | | | | 647,185 | | 20,000 | 259,500 |
| 124 | Haverhill, Mass. | 1,690,000 | 981,000 | 981,000 | | | 709,000 | | | 6,000 |
| 125 | Topeka, Kans. | 2,288,530 | 620,000 | 620,000 | | | 1,131,369 | 60,000 | | 360,200 |
| 126 | Salem, Mass. | 763,550 | 215,150 | 205,350 | | 9,800 | 548,400 | | | 4,200 |
| 127 | Atlantic City, N. J. | 3,060,975 | 1,280,000 | 1,280,000 | | | 1,780,975 | 123,000 | 25,000 | 466,975 |
| 128 | Chester, Pa. | 1,005,700 | | | | | 1,005,700 | | | 278,700 |
| 129 | Chelsea, Mass. | 1,765,000 | 310,000 | 310,000 | | | 1,455,000 | | | 70,500 |
| 130 | Newton, Mass. | 5,860,700 | 1,610,000 | 1,610,000 | | | 4,250,700 | 87,900 | 39,000 | 868,800 |
| 131 | Superior, Wis. | 1,274,078 | | | | | 1,274,078 | | 8,000 | 218,500 |
| 132 | Elmira, N. Y. | 1,096,500 | | | | | 884,000 | 120,000 | 13,500 | 191,500 |

¹ Exclusive of school and other departmental buildings.² Including, in addition to bonds designated as "local improvement bonds," special assessment loans for which the purpose of issue was not reported.

GENERAL TABLES.

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CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| ISSUED FOR GENERAL PURPOSES—continued. | | | | | | | | | Issued for combined industrial and general purposes. | Issued for refunding. ³ | Issued for funding. | City number. |
|--|--------------------|-----------|------------------------------|----------------|---|----------------------------------|-----------------------|------------|--|------------------------------------|---------------------|--------------|
| Libraries, art galleries, and museums. | Parks and gardens. | Sewers. | General street improvements. | Street-paving. | Bridges and abolition of grade crossings. | Local improvements. ² | General improvements. | All other. | | | | |
| \$9,800 | | \$170,500 | \$13,530 | | | | | \$832,572 | | | | 61 |
| | \$24,000 | 235,000 | | \$35,000 | | | | 1,122,000 | | | | 62 |
| | | | 1,791,747 | | | | \$578,121 | 30,000 | | \$330,000 | | 63 |
| 50,000 | 12,850 | 137,709 | 630,702 | 200,000 | | | | 3,300 | | 2,009,650 | | 64 |
| | | | | | | | | 11,500 | | 52,000 | | 65 |
| | 200,000 | 89,400 | | 144,900 | | | | 337,000 | | | | 66 |
| | 312,000 | 5,000 | | | \$100,000 | | 199,000 | 1,388,750 | | 733,000 | | 67 |
| 198,000 | 6,000 | | | | 16,217 | \$192,870 | 400,000 | 150,000 | | 189,324 | \$155,000 | 68 |
| | | | | | 60,000 | | | 230,000 | | | | 69 |
| | | | | | | | | 1,624,000 | | | | 70 |
| 15,000 | 191,000 | 25,000 | | 260,838 | 22,525 | 110,200 | | 538,633 | | | | 71 |
| | | 523,500 | 815,000 | | 100,000 | | 100,000 | 105,000 | | 190,000 | 300,000 | 72 |
| | | 130,000 | 107,000 | | | | | 2,921,500 | | | | 73 |
| | | 150,550 | | 53,085 | | | | 84,000 | | | 160,000 | 74 |
| | | | | | | | | 2,036,615 | | | | 75 |
| 68,000 | 16,000 | 26,155 | | 100,500 | | 43,259 | | 373,500 | | | | 76 |
| | | 100 | 5,230 | | | | 397,000 | | | 200,500 | | 77 |
| | 6,000 | 608,860 | 36,392 | | | 15,521 | | 735,565 | | | | 78 |
| | 135,000 | | 133,000 | | | 1,023,000 | 406,000 | 1,550,050 | | 1,442,500 | | 79 |
| | | 60,000 | 54,900 | 887,517 | 39,000 | | 100,000 | 1,827,000 | | | 524,000 | 80 |
| | | | | | 65,000 | 149,200 | 835,200 | 2,450 | | 3,788,200 | | 81 |
| | | 20,000 | 38,000 | | | | | | | 93,800 | | 82 |
| | | 282,000 | 425,000 | | | | | 1,294,051 | | 49,500 | 1,351,000 | 83 |
| | | | | | | | 161,000 | 10,000 | \$95,000 | | 297,000 | 84 |
| | | 70,000 | | 42,155 | 100,000 | 707,527 | | 44,000 | | | 1,443,000 | 85 |
| | 25,000 | 2,500 | 17,250 | | 10,000 | 388,120 | 65,600 | 97,600 | | | 219,000 | 86 |
| | | | | | | | | | | | | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|----------|---------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----|
| | | \$179,000 | | | \$190,000 | \$330,053 | | \$817,000 | | \$319,000 | 88 |
| | \$7,000 | 79,920 | \$87,400 | \$289,260 | 21,000 | 38,798 | \$73,000 | 37,700 | | | 89 |
| | | 663,500 | 149,000 | | | | | 5,000 | \$396,000 | 125,000 | 90 |
| | 7,000 | 317,600 | 692,618 | | 359,500 | | | 25,500 | | | 91 |
| | | | | | | | | | | | 92 |
| | | 100,000 | | 350,000 | | 294,452 | | 115,000 | 204,500 | 251,000 | 93 |
| | | 250,000 | 120,000 | | | | | | | 14,000 | 94 |
| | | | 2,532 | 142,600 | | | | 7,900 | 157,600 | 354,200 | 95 |
| | | | | 229,000 | | 280,000 | | | | 150,000 | 96 |
| | 10,000 | | | | | 535,304 | | 700,000 | 300,000 | | 97 |
| | | 50,000 | | | | 454,770 | 1,100,000 | 595,000 | | 329,000 | 98 |
| | | 875,000 | 400,000 | | 25,000 | | | 2,165,000 | | | 99 |
| | | | | | | 386,785 | | 208,000 | | | 100 |
| \$15,000 | | | | | 299,000 | 5,866 | | 82,000 | 33,000 | | 101 |
| | | | | | | | | 158,400 | | | 102 |
| | | | | | | | | | | | |
| 7,000 | 58,000 | | | 17,000 | 9,000 | 890,000 | | 275,000 | | 165,000 | 103 |
| | | 225,000 | | | | 592,820 | | | 2,072,892 | 11,800 | 104 |
| | | | 75,000 | | | | | 181,900 | | | 105 |
| | | | 45,000 | | | 246,104 | 50,000 | 130,100 | | 163,000 | 106 |
| | | | | | | 97,446 | | | | 685,282 | 107 |
| | | | | | | 77,576 | | | | | |
| | 37,000 | 3,429 | 21,100 | 155,624 | 76,600 | | | 20,000 | | | 108 |
| | | | | 11,100 | | | | | | | 109 |
| | | 60,000 | 21,000 | | 73,000 | 306,463 | 500,000 | 50,000 | | 910,000 | 110 |
| | | | | | | | | | 96,000 | | 111 |
| | | | 200 | | | | 139,700 | | | | 112 |
| | | | | | | | | | 116,000 | 35,200 | 113 |
| | 30,000 | 220,000 | | 274,870 | | | | 869,800 | 275,000 | | 114 |
| | | | | | | 496,400 | | | | 650,000 | 115 |
| | | 44,075 | | 33,100 | | | | | | | 116 |
| | | | | | | | | | 87,000 | | 117 |
| | | 400,000 | | | | 65,000 | 117,100 | 118,710 | 885,800 | | 118 |
| | | | | | | | | | | | 119 |
| | 95,000 | | | 144,900 | | | | | 877,800 | | 120 |
| | 150,000 | 669,000 | 54,000 | 1,000 | 3,000 | | | | | | 121 |
| | 20,000 | 281,200 | 112,475 | 80,803 | | | | 20,000 | 253,433 | | 122 |
| | | | | | | | | | | | |
| | 30,000 | 500 | 50,000 | | | 101,185 | 139,000 | 47,000 | 70,000 | | 123 |
| | | 3,000 | 17,500 | | | | | 682,500 | | | 124 |
| | | | | | 34,066 | 606,103 | | 71,000 | 537,161 | | 125 |
| | | | | | 6,000 | | | 152,200 | | | 126 |
| 25,000 | | 312,500 | | 48,500 | | | | 117,000 | | | 127 |
| 39,000 | 100,000 | | | 615,000 | | | 295,000 | | | | |
| | | | | | | | | | | | |
| | | | | 78,000 | | | | 649,000 | | | 128 |
| | | | | | | | | 914,500 | | | 129 |
| | 100,000 | 15,000 | 45,000 | | | | | 175,500 | | | 130 |
| | 58,000 | 1,419,500 | 1,602,000 | | 50,000 | | | 125,571 | | | 131 |
| | | 376,891 | 495,116 | | 120,000 | | | 333,000 | | 212,500 | 132 |
| | 16,000 | | | 90,000 | | | | | | | 133 |

³ Exclusive of loans made to take up former loans whose purpose of issue was reported.

STATISTICS OF CITIES.

TABLE 24.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS AT .

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Total. | ISSUED FOR INDUSTRIES. | | | | ISSUED FOR GENERAL PURPOSES. | | | |
|--------------|--------------------|-------------|------------------------|--------------|-------------------------------|------------|------------------------------|------------------------------|------------------------------|-----------------------------|
| | | | Total. | Water-works. | Electric light and gas works. | All other. | Total. | City buildings. ¹ | Police and fire departments. | School buildings and sites. |
| 133 | Knoxville, Tenn. | \$1,407,724 | \$30,000 | | | \$30,000 | \$1,377,724 | | \$6,000 | \$20,000 |
| 134 | Newcastle, Pa. | 462,268 | 50,000 | | | 50,000 | 412,268 | | | 226,000 |
| 135 | Jacksonville, Fla. | 1,368,000 | 527,500 | \$425,000 | \$102,500 | | 840,500 | \$137,500 | 65,000 | |
| 136 | South Omaha, Nebr. | 847,287 | | | | | 848,389 | | | 100,000 |
| 137 | Rockford, Ill. | 399,073 | 68,600 | 68,600 | | | 187,273 | | | 26,800 |
| 138 | Chattanooga, Tenn. | 1,281,000 | | | | | 1,200,000 | | | |
| 139 | Joplin, Mo. | 208,500 | 40,000 | | 40,000 | | 147,500 | 25,000 | | 108,500 |
| 140 | Galveston, Tex. | 3,323,040 | 52,000 | 52,000 | | | 2,326,040 | | | 23,000 |
| 141 | Fitchburg, Mass. | 1,613,105 | 487,000 | 487,000 | | | 1,126,105 | 2,500 | 15,100 | 353,650 |
| 142 | Macon, Ga. | 916,000 | 20,000 | | | 20,000 | 445,000 | | | |
| 143 | Auburn, N. Y. | 622,667 | 372,991 | 355,000 | | 17,991 | 249,676 | | | |
| 144 | Racine, Wis. | 621,789 | | | | | 523,789 | | | 224,000 |
| 145 | Woonsocket, R. I. | 2,352,000 | 982,000 | 982,000 | | | 1,370,000 | 100,000 | | 100,000 |
| 146 | Joliet, Ill. | 424,200 | 61,300 | 61,300 | | | 342,900 | | | 80,000 |
| 147 | Kalamazoo, Mich. | 594,157 | | | | | 594,157 | | | 131,000 |
| 148 | Wichita, Kans. | 1,073,447 | | | | | 402,575 | 100,000 | | 115,500 |
| 149 | Taunton, Mass. | 2,215,591 | 1,176,000 | 855,500 | 320,500 | | 421,641 | | | |
| 150 | Sacramento, Cal. | 545,100 | 142,000 | 142,000 | | | 403,100 | | | 200,000 |
| 151 | Oshkosh, Wis. | 573,097 | | | | | 342,097 | | | 101,000 |
| 152 | Pueblo, Colo. | 1,961,949 | 415,000 | 415,000 | | | 1,546,949 | | | 406,000 |
| 153 | New Britain, Conn. | 1,602,000 | 609,000 | 575,000 | | 34,000 | 993,000 | | | 278,000 |
| 154 | La Crosse, Wis. | 821,147 | 196,500 | 196,500 | | | 624,647 | 9,000 | 20,000 | 218,000 |

¹ Exclusive of school and other departmental buildings.² Including, in addition to bonds designated as "local improvement bonds," special assessment loans for which the purpose of issue was not reported.

GENERAL TABLES.

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CLOSE OF YEAR, CLASSIFIED BY PURPOSE OF ISSUE: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| ISSUED FOR GENERAL PURPOSES—continued. | | | | | | | | | Issued for combined industrial and general purposes. | Issued for refunding. ² | Issued for funding. | City number. |
|--|--------------------|----------|------------------------------|----------------|---|----------------------------------|-----------------------|------------|--|------------------------------------|---------------------|--------------|
| Libraries, art galleries, and museums. | Parks and gardens. | Sewers. | General street improvements. | Street paving. | Bridges and abolition of grade crossings. | Local improvements. ² | General improvements. | All other. | | | | |
| | | \$15,000 | \$7,557 | | | | \$999,000 | \$345,167 | | | | 133 |
| | | 175,000 | 65,000 | | | \$54,298 | 35,000 | 17,000 | | | | 134 |
| | | 66,870 | 13,429 | \$112,800 | | | 59,000 | 463,000 | | | | 135 |
| | | 91,273 | 33,200 | 12,500 | \$23,500 | | | 197,300 | | \$110,880 | \$187,008 | 136 |
| | | | | | | | | | | 143,200 | | 137 |
| | | 325,000 | | | | | | 875,000 | | | 81,000 | 138 |
| | | | | | | | | 14,000 | | | 21,000 | 139 |
| | \$2,700 | 300,000 | 347,000 | | | | | 1,656,040 | \$562,000 | | 383,000 | 140 |
| | | 83,050 | 152,000 | 39,800 | 38,300 | | | 439,005 | | | | 141 |
| | | 150,000 | | 130,000 | | | | 165,000 | | 451,000 | | 142 |
| | | | 5,092 | 117,232 | | | | 97,500 | | | | 143 |
| | | 29,852 | 50,000 | 65,000 | 65,000 | 13,289 | 58,000 | 5,500 | | 98,000 | | 144 |
| | | 43,000 | | | | | 799,000 | | | | | 145 |
| \$35,000 | 18,000 | 371,000 | | | | | 58,800 | | | 20,000 | | 146 |
| | | 32,900 | 400 | 117,800 | | | | | | | | |
| | | | 226,300 | | | | 216,857 | 20,000 | | | | 147 |
| | | 18,680 | 33,122 | 131,273 | | | | 4,000 | | 94,000 | 576,872 | 148 |
| | | 398,000 | | | | | | 23,641 | | | 617,950 | 149 |
| | | | | | | | | 203,100 | | | | 150 |
| 50,000 | 10,000 | 19,000 | 30,000 | | 93,000 | 39,097 | | | | 65,000 | 166,000 | 151 |
| | 378,500 | 43,000 | | | 177,000 | 462,449 | | 80,000 | | | | 152 |
| | | 665,000 | 50,000 | | | | | | | | | 153 |
| | | 44,000 | 55,000 | | 57,200 | 117,447 | | 104,000 | | | | 154 |

² Exclusive of loans made to take up former loans whose purpose of issue was reported.

TABLE 25.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

| City number. | CITY. | Total. | Prior to 1885 | 1885 | 1886 | 1887 | 1888 | 1889 | 1890 | 1891 | 1892 | 1893 |
|--------------|------------------|-----------------|---------------|-------------|-------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|
| | Grand total..... | \$1,522,708,795 | \$58,287,785 | \$8,898,200 | \$6,935,600 | \$15,742,125 | \$20,954,300 | \$16,944,400 | \$24,531,491 | \$28,332,060 | \$47,541,388 | \$27,868,285 |
| | Group I..... | 1,054,443,341 | 22,519,711 | 3,836,700 | 1,595,000 | 5,773,925 | 9,837,000 | 1,655,500 | 10,132,500 | 10,293,988 | 22,656,000 | 6,099,690 |
| | Group II..... | 211,280,811 | 13,997,950 | 2,643,000 | 3,494,000 | 4,789,500 | 5,406,000 | 7,026,600 | 6,300,323 | 9,252,950 | 17,005,400 | 10,728,000 |
| | Group III..... | 154,355,694 | 13,959,382 | 1,252,000 | 988,300 | 3,961,500 | 3,088,000 | 6,072,700 | 4,563,250 | 4,255,500 | 4,627,500 | 7,364,717 |
| | Group IV..... | 102,628,949 | 7,810,742 | 1,166,500 | 858,300 | 1,217,200 | 2,623,300 | 2,189,600 | 3,535,418 | 4,529,622 | 3,252,488 | 3,675,878 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|---------------|-----------|-------------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-----------|
| 1 | New York, N. Y..... | \$593,977,113 | | | | | | | | | | |
| 2 | Chicago, Ill..... | 61,099,782 | \$1,667 | | \$40,000 | \$385,000 | \$590,500 | \$255,000 | \$245,500 | \$6,282,500 | \$2,260,000 | \$512,000 |
| 3 | Philadelphia, Pa..... | 67,972,820 | | | | | | | 3,220,000 | | 800,000 | 2,975,000 |
| 4 | St. Louis, Mo..... | 21,019,278 | | | | 2,819,100 | 3,544,000 | 275,000 | 12,000 | 2,497,488 | 1,155,000 | 1,250,690 |
| 5 | Boston, Mass..... | 99,191,856 | | | | | | | | | | |
| 6 | Baltimore, Md..... | 43,313,549 | 8,134,000 | | 1,000,000 | 1,704,000 | 4,850,000 | | 5,280,000 | | 6,000,000 | |
| 7 | Cleveland, Ohio..... | 27,685,874 | 125,000 | | | | | | | 100,000 | 22,000 | |
| 8 | Buffalo, N. Y..... | 19,255,678 | 2,217,382 | | 115,000 | 380,000 | 735,000 | 670,000 | 670,000 | 600,000 | 450,000 | 225,000 |
| 9 | San Francisco, Cal..... | 4,668,600 | | | | | | | | | | |
| 10 | Pittsburg, Pa..... | 27,547,885 | 4,780,702 | \$3,734,700 | | | | | | | | |
| 11 | Cincinnati, Ohio..... | 40,745,979 | 3,311,000 | | 20,000 | 170,825 | 113,500 | 135,500 | 86,000 | 192,000 | 727,000 | 719,000 |
| 12 | Detroit, Mich..... | 9,045,548 | 16,000 | | 400,000 | 250,000 | | 260,000 | 440,000 | 400,000 | 905,000 | 100,000 |
| 13 | Milwaukee, Wis..... | 8,162,719 | | | 20,000 | 65,000 | 4,000 | 60,000 | 179,000 | 222,000 | 337,000 | 318,000 |
| 14 | New Orleans, La..... | 19,265,180 | 3,930,180 | 102,000 | | | | | | | 10,000,000 | |
| 15 | Washington, D. C..... | 11,591,480 | 3,780 | | | | | | | | | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|--------------|-------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|
| 16 | Newark, N. J..... | \$23,262,000 | \$1,830,000 | \$215,000 | \$796,000 | \$15,000 | \$660,000 | | \$107,000 | \$405,000 | \$8,470,000 | \$1,555,000 |
| 17 | Minneapolis, Minn..... | 10,196,185 | 1,247,000 | 550,000 | 195,000 | 1,640,000 | 465,000 | \$940,000 | 620,000 | 495,000 | 302,000 | 95,000 |
| 18 | Jersey City, N. J..... | 19,417,862 | 4,435,000 | | | | | | 6,000 | 3,486,100 | 200,000 | 1,280,000 |
| 19 | Louisville, Ky..... | 9,565,000 | 2,208,000 | | 497,000 | | 1,482,500 | | 1,600,000 | | 50,000 | |
| 20 | Indianapolis, Ind..... | 3,608,800 | | | | | | | | 68,000 | 12,000 | |
| 21 | Providence, R. I..... | 17,749,000 | 750,000 | | 483,000 | | | | | 1,500,000 | 1,109,000 | 1,317,000 |
| 22 | St. Paul, Minn..... | 8,224,975 | 1,478,000 | 895,000 | 475,000 | 1,484,000 | 1,110,000 | 776,000 | 812,000 | 75,000 | | |
| 23 | Rochester, N. Y..... | 10,772,131 | 100,000 | | | | 300,000 | | 100,000 | 100,000 | 1,000,000 | 1,190,000 |
| 24 | Kansas City, Mo..... | 8,109,888 | | | 75,000 | 100,000 | | 200,000 | 430,000 | | 100,000 | |
| 25 | Toledo, Ohio..... | 8,782,041 | | | 247,000 | 70,000 | 101,000 | 787,000 | 30,423 | 235,850 | 896,000 | 127,000 |
| 26 | Denver, Colo..... | 4,034,500 | | | | | | | | 155,800 | | |
| 27 | Allegheny, Pa..... | 9,516,957 | 132,000 | 3,000 | 76,000 | 150,000 | 8,000 | 292,000 | 125,000 | 408,000 | 100,000 | 419,000 |
| 28 | Columbus, Ohio..... | 12,048,724 | 100,000 | | 96,000 | 26,000 | 348,500 | 485,100 | 1,008,400 | 967,200 | 188,400 | 772,000 |
| 29 | Worcester, Mass..... | 8,996,800 | 353,000 | 100,000 | 145,000 | | 425,000 | 250,000 | 105,000 | 70,000 | 230,000 | 50,000 |
| 30 | Los Angeles, Cal..... | 6,968,725 | | | | | | 41,000 | 97,500 | 20,000 | 138,000 | |
| 31 | Memphis, Tenn..... | 6,338,500 | 747,000 | 786,000 | | 200,000 | | 828,500 | | | | |
| 32 | Omaha, Nebr..... | 6,412,900 | | | 200,000 | 175,000 | 325,000 | 375,000 | 275,000 | 100,000 | 1,160,000 | 200,000 |
| 33 | New Haven, Conn..... | 3,636,500 | | | | 75,000 | | 1,630,000 | 100,000 | | 70,000 | |
| 34 | Syracuse, N. Y..... | 7,596,624 | | | | | | 300,000 | 500,000 | 500,000 | 1,000,000 | 500,000 |
| 35 | Scranton, Pa..... | 2,484,443 | | | 52,000 | | | | 30,000 | 68,000 | | 290,000 |
| 36 | St. Joseph, Mo..... | 1,901,450 | 3,950 | | | | | | | | 9,000 | |
| 37 | Pateron, N. J..... | 4,333,073 | 60,000 | 42,000 | 41,000 | 132,500 | 159,500 | 85,000 | 20,000 | 48,000 | 94,000 | 205,000 |
| 38 | Fall River, Mass..... | 5,849,623 | 400,000 | | | | | 12,000 | 15,000 | 15,000 | 70,000 | 260,000 |
| 39 | Portland, Oreg..... | 7,880,610 | | | | 700,000 | | | 195,000 | 450,000 | 1,000,000 | 2,250,000 |
| 40 | Atlanta, Ga..... | 3,543,500 | 154,000 | 52,000 | 116,000 | 22,000 | 21,500 | 25,000 | 124,000 | 86,000 | 807,000 | 218,000 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|-------------|-------------|----------|----------|---------|-----------|-----------|-----------|-----------|-------------|-----------|
| 41 | Seattle, Wash..... | \$9,194,269 | | | | | | \$150,000 | \$955,000 | \$660,000 | \$1,130,000 | \$975,000 |
| 42 | Dayton, Ohio..... | 3,815,135 | | | | \$4,000 | | | 132,000 | 150,000 | | 175,000 |
| 43 | Albany, N. Y..... | 4,226,644 | \$1,468,000 | \$10,000 | | 10,000 | \$125,000 | 40,000 | | | 197,000 | |
| 44 | Grand Rapids, Mich..... | 2,073,169 | | | \$21,000 | | 150,000 | 80,000 | 8,000 | 355,000 | 88,000 | 225,000 |
| 45 | Cambridge, Mass..... | 9,850,450 | | 288,000 | 43,000 | 152,000 | 271,000 | 157,000 | 220,000 | 130,000 | 270,000 | 160,000 |
| 46 | Lowell, Mass..... | 3,555,808 | 111,000 | | | | | | | | | |
| 47 | Hartford, Conn..... | 7,474,455 | 23,482 | | | 126,000 | | | 1,450,000 | 150,000 | | |
| 48 | Reading, Pa..... | 1,659,500 | | | | | | 785,000 | | | | 1,122,000 |
| 49 | Richmond, Va..... | 7,634,657 | | | | | 200,000 | 125,000 | 200,000 | | 75,000 | 100,000 |
| 50 | Nashville, Tenn..... | 3,750,600 | 2,600 | 438,000 | 80,000 | 168,000 | 325,000 | 25,000 | 47,000 | 250,000 | 310,000 | |
| 51 | Trenton, N. J..... | 4,621,840 | 170,000 | | 10,000 | 20,000 | 102,000 | | 18,000 | 52,000 | 59,000 | 150,000 |
| 52 | Wilmington, Del..... | 2,345,950 | 1,737,950 | | 150,000 | | | | | | | |
| 53 | Camden, N. J..... | 3,288,650 | | 40,000 | | | | 15,000 | | | | |
| 54 | Bridgeport, Conn..... | 2,053,000 | 150,000 | 125,000 | | 100,000 | | | 95,000 | | 190,000 | 1,000 |
| 55 | Lynn, Mass..... | 4,365,000 | | | | | | 400,000 | | | | |
| 56 | Troy, N. Y..... | 3,438,069 | 305,000 | 41,000 | 11,500 | 30,000 | 25,000 | 70,000 | 38,750 | 142,000 | 100,000 | 125,000 |
| 57 | Des Moines, Iowa..... | 1,316,000 | | | | | | | | | | |
| 58 | New Bedford, Mass..... | 4,535,835 | 196,000 | | 60,000 | 15,000 | | | | | | |
| 59 | Springfield, Mass..... | 2,404,100 | | | | | 55,000 | 43,000 | 48,000 | 57,000 | 200,000 | 108,000 |
| 60 | Oakland, Cal..... | 1,190,850 | | | | | | | 125,000 | 70,000 | 35,000 | 350,000 |
| 61 | Lawrence, Mass..... | 2,130,272 | 100,000 | | | | | | | | 120,000 | |
| 62 | Somerville, Mass..... | 1,518,000 | 10,000 | | 10,000 | | 12,000 | 37,000 | 30,000 | | 21,000 | 100,000 |
| 63 | Kansas City, Kans..... | 3,048,868 | | 10,000 | 47,000 | 30,000 | | | | | 35,000 | 6,000 |
| 64 | Savannah, Ga..... | 2,984,950 | 2,981,650 | | | | 127,000 | | | | | |
| 65 | Hoboken, N. J..... | 1,664,761 | 60,500 | | | | | | 70,000 | | 37,000 | 7,000 |

GENERAL TABLES.

281

AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF ISSUE: 1905.

and the number assigned to each, see page 94.]

| 1894 | 1895 | 1896 | 1897 | 1898 | 1899 | 1900 | 1901 | 1902 | 1903 | 1904 | 1905 | Not reported. | City number. |
|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|--------------|---------------|--------------|
| \$44,064,292 | \$32,920,700 | \$22,337,134 | \$32,408,683 | \$34,609,740 | \$22,149,326 | \$42,145,021 | \$34,618,363 | \$50,159,846 | \$45,260,261 | \$78,890,768 | \$54,070,859 | \$773,038,168 | |
| 23,667,750 | 16,038,000 | 6,700,806 | 8,305,648 | 20,435,914 | 4,690,461 | 22,016,389 | 13,414,060 | 26,761,857 | 11,754,614 | 41,084,934 | 23,217,543 | 742,955,351 | |
| 8,578,000 | 8,950,900 | 5,810,400 | 9,562,234 | 4,795,825 | 8,730,142 | 9,286,192 | 10,076,224 | 9,500,036 | 18,704,431 | 17,510,633 | 13,273,595 | 5,858,476 | |
| 6,589,741 | 4,735,100 | 6,011,300 | 7,694,622 | 6,761,471 | 4,388,915 | 5,593,080 | 6,862,497 | 7,145,403 | 8,596,692 | 10,823,950 | 10,773,852 | 18,246,222 | |
| 5,228,801 | 4,196,700 | 3,814,628 | 6,846,179 | 2,616,530 | 4,339,808 | 5,249,360 | 4,265,582 | 6,752,550 | 6,204,524 | 9,471,251 | 6,805,869 | 5,978,119 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|-------------|-------------|-----------|-----------|------------|-------------|-------------|-----------|-------------|-------------|--------------|-------------|---------------|----|
| \$4,312,000 | \$4,948,000 | \$505,000 | \$667,500 | \$538,000 | \$1,141,400 | \$3,325,000 | \$405,000 | \$2,875,000 | \$4,500,000 | \$11,150,000 | \$5,850,000 | \$593,977,113 | 1 |
| 10,963,000 | 3,230,000 | 1,900,000 | 650,000 | 11,106,000 | 1,866,900 | 3,000,000 | 9,000,000 | 5,015,000 | 42,000 | 16,005,000 | 1,000,000 | 10,310,715 | 2 |
| 2,000,000 | 975,000 | | | 1,268,000 | | | | 4,223,000 | | | | 66,820 | 3 |
| | | | | | | | | | | | | 99,191,856 | 4 |
| 4,000,000 | | 2,453,300 | | 4,300,000 | | | | 220,000 | 127,866 | | 3,365,000 | 1,879,383 | 6 |
| | | 635,000 | 1,044,150 | | 950,000 | 2,006,000 | 959,000 | 2,092,000 | 1,926,000 | 1,686,000 | 2,724,000 | 11,519,824 | 7 |
| 565,000 | 189,500 | 464,000 | 1,218,123 | 630,460 | 1,167,834 | 857,714 | 593,890 | 1,620,274 | 1,828,730 | 1,266,178 | 2,335,066 | 456,527 | 8 |
| | | | | | | | | | | 4,568,600 | | | 9 |
| | 4,375,000 | | | 333,000 | | 6,316,000 | | | 180,000 | 1,086,100 | 1,833,400 | 4,908,983 | 10 |
| 319,500 | 228,000 | 105,256 | 4,209,875 | 58,554 | 1,095,227 | 529,175 | 1,399,170 | 9,078,333 | 2,461,518 | 4,136,556 | 3,788,077 | 7,881,913 | 11 |
| 1,425,000 | 460,000 | 190,000 | | 50,000 | 194,000 | 600,000 | 329,000 | 240,000 | 265,500 | 531,000 | 1,237,000 | 753,048 | 12 |
| 83,250 | 632,500 | 448,250 | 516,000 | 52,000 | 112,000 | 382,500 | 728,000 | 1,398,250 | 423,000 | 655,500 | 1,105,000 | 421,469 | 13 |
| | | | | 233,000 | | 5,000,000 | | | | | | | 14 |
| | | | | | | | | | | | | 11,587,700 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|-------------|-----------|-------------|-------------|-----------|----|
| | \$140,000 | \$207,000 | \$716,000 | \$228,000 | \$434,000 | \$35,000 | \$1,125,000 | \$1,517,000 | \$227,000 | \$1,050,000 | \$3,530,000 | | 16 |
| | 300,000 | 100,000 | 600,288 | | 200,000 | | 326,000 | 320,000 | 1,000,000 | 533,485 | 253,412 | \$14,000 | 17 |
| \$779,000 | 600,000 | 20,000 | 772,300 | 350,000 | 55,000 | 1,002,818 | 1,046,217 | 2,285,000 | 212,423 | 2,338,600 | | 549,404 | 18 |
| | | | 457,000 | | | 448,000 | 882,000 | | 1,940,500 | | | | 19 |
| 1,029,500 | 228,800 | 14,000 | 500,000 | | 696,500 | 108,000 | 193,000 | | 439,000 | 275,000 | 45,000 | | 20 |
| 1,255,000 | 1,100,000 | 700,000 | 2,881,000 | 200,000 | 1,120,000 | 3,266,000 | 300,000 | 408,000 | 500,000 | 860,000 | | | 21 |
| | | | 150,000 | 260,000 | | | 10,500 | 105,075 | 305,000 | 182,900 | 105,000 | 1,500 | 22 |
| 1,450,000 | | 60,000 | | 200,000 | 505,778 | | | 150,000 | 3,000,000 | 1,420,000 | 1,196,353 | | 23 |
| 200,000 | 2,645,000 | 375,000 | 11,900 | | 400,000 | | | 500,000 | 1,925,000 | 403,000 | 744,988 | | 24 |
| 870,000 | 298,000 | 370,000 | 113,746 | 179,100 | 455,864 | 799,274 | 239,274 | 318,840 | 882,694 | 836,964 | 924,012 | | 25 |
| | | 7,000 | 188,500 | 254,000 | | 75,000 | | 104,000 | | 1,110,000 | | 2,140,200 | 26 |
| 805,500 | 1,518,000 | 564,000 | 364,000 | 306,000 | 64,000 | 238,000 | 1,181,233 | 308,971 | 559,908 | 101,234 | 1,280,000 | 513,111 | 27 |
| 343,000 | 48,100 | 140,500 | 174,000 | 222,000 | 75,000 | 249,100 | 1,026,000 | 2,178,806 | 1,968,300 | 1,968,518 | 1,268,518 | | 28 |
| 50,000 | 250,000 | 825,000 | 1,290,000 | 810,000 | 1,314,000 | 510,000 | 595,000 | 814,500 | 217,000 | 344,000 | 249,300 | | 29 |
| | 282,000 | | 216,000 | 283,225 | | | 1,800,000 | | 2,071,000 | 520,000 | 1,500,000 | | 30 |
| | | 1,247,000 | 60,000 | | 750,000 | | 70,000 | 1,325,000 | 200,000 | 125,000 | | | 31 |
| | | 326,400 | 231,500 | 325,000 | 325,000 | 100,000 | 288,000 | 645,000 | 931,000 | 167,000 | 264,000 | | 32 |
| 75,000 | 125,000 | 252,500 | | | 791,000 | | | 70,000 | | 448,000 | | | 33 |
| 1,000,000 | 300,000 | 105,000 | 100,000 | 101,500 | 1,052,000 | 424,000 | 372,700 | 261,650 | 341,600 | 176,000 | 280,024 | | 34 |
| 160,000 | 75,000 | | 120,000 | | 190,000 | 190,000 | 75,000 | 350,000 | 430,000 | 63,000 | 128,443 | | 35 |
| | | | | 45,000 | 50,000 | 253,000 | 443,500 | | | 490,000 | 420,000 | | 36 |
| 187,000 | | | | 182,000 | 248,000 | 388,000 | 227,000 | 163,000 | 129,000 | 764,000 | 460,000 | 66,073 | 37 |
| 256,000 | 480,000 | 36,000 | 47,000 | 420,000 | 710,000 | 409,000 | 298,000 | 460,000 | 290,000 | 270,000 | | 102,623 | 38 |
| 118,000 | 200,000 | | | 430,000 | | | | 350,000 | 711,500 | 540,000 | | 1,054,110 | 39 |
| | 46,000 | 46,000 | 74,000 | | 275,000 | | 260,000 | 418,000 | 799,000 | | | | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|-----------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|-----------|-----------|-----------|-------------|----|
| \$270,000 | \$400,000 | \$136,000 | \$20,000 | \$340,000 | \$76,000 | \$200,000 | \$124,000 | \$375,000 | \$500,000 | \$490,000 | \$625,000 | \$2,734,269 | 41 |
| 187,500 | 110,000 | 109,100 | 115,200 | 163,100 | 173,000 | 157,500 | 257,380 | 426,000 | 472,500 | 380,300 | 924,335 | | 42 |
| | 100,000 | 75,000 | 125,000 | | | | | 88,300 | 188,500 | 381,530 | 212,625 | 232,909 | 43 |
| 883,000 | 680,000 | 1,276,100 | 825,500 | 631,900 | 369,000 | 394,000 | 633,000 | 140,000 | 220,000 | 250,000 | 212,000 | 24,169 | 44 |
| | | | | | | | | 438,000 | 359,000 | 827,500 | 817,450 | 25,000 | 45 |
| | 25,000 | 219,400 | 37,220 | 122,790 | 108,240 | 144,250 | 137,860 | 150,870 | 309,856 | 228,973 | 360,150 | 200 | 46 |
| | | 150,000 | 1,554,000 | 525,000 | 25,000 | 130,000 | 388,000 | | 200,000 | 1,245,973 | 1,200,000 | | 47 |
| | | | 240,000 | 80,000 | 125,200 | 61,700 | 37,300 | 100,000 | 60,000 | 237,800 | 17,500 | | 48 |
| | | | | | | | | | 286,900 | | 372,100 | 6,975,657 | 49 |
| | | 210,000 | | 250,000 | 370,000 | | 400,000 | | 496,000 | 254,000 | 125,000 | | 50 |
| | | | | | | | | | | | | | |
| 18,000 | 46,600 | 242,800 | 614,750 | 177,316 | 145,400 | 173,200 | 288,247 | 260,375 | 389,167 | 1,032,900 | 550,885 | 1,200 | 51 |
| | | | 3,000 | | | | | 90,000 | | 50,000 | 305,000 | 10,000 | 52 |
| | 600,000 | 109,000 | 345,000 | 253,250 | 170,000 | 33,000 | 70,000 | 169,000 | 202,000 | 430,000 | 158,200 | 30,000 | 53 |
| 500,000 | | | | | 65,000 | 90,000 | 490,000 | | 144,000 | | 88,000 | 1,000 | 54 |
| | | | | | | | | | | | | 4,365,000 | 55 |
| | | | | | | | | | | | | | |
| 89,800 | 79,000 | 53,000 | 57,500 | 137,000 | 112,000 | 53,000 | 168,973 | 908,270 | 408,955 | | 482,321 | | 56 |
| | 293,000 | 300,000 | 43,000 | 55,000 | | | 190,000 | 415,000 | | 15,000 | 5,000 | | 57 |
| 352,000 | 58,000 | 400,000 | 1,021,000 | 189,000 | 171,000 | 248,000 | 28,000 | 265,000 | 430,000 | 95,000 | 353,000 | 143,835 | 58 |
| | 35,000 | | 459,000 | 125,100 | | 287,000 | 170,000 | 55,000 | 285,000 | 38,000 | 370,000 | | 59 |
| | 19,000 | 3,850 | 112,000 | | | | | | | 936,000 | | | 60 |
| | | | | | | | | | | | | | |
| 764,000 | 30,000 | 62,000 | 29,000 | 228,000 | 36,000 | 57,500 | 8,400 | 121,800 | 76,000 | 326,500 | 106,000 | 64,072 | 61 |
| 63,000 | 200,000 | 86,000 | 79,000 | 97,000 | 62,000 | 92,000 | 123,000 | 134,000 | 171,000 | 123,000 | 148,000 | | 62 |
| | 80,000 | | 165,000 | 240,000 | 40,000 | | | | 414,621 | 74,294 | 50,951 | 1,770,002 | 63 |
| | | | | | | | | | | | | 3,300 | 64 |
| 10,000 | | 390,000 | 70,000 | 450,000 | | | 196,000 | 9,000 | 168,000 | 79,850 | 10,000 | 107,411 | 65 |

STATISTICS OF CITIES.

TABLE 25.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Total. | Prior to 1885 | 1885 | 1886 | 1887 | 1888 | 1889 | 1890 | 1891 | 1892 | 1893 |
|--------------|-----------------------|-----------|---------------|-----------|-----------|-----------|-----------|-----------|----------|-----------|-----------|-----------|
| 66 | Peoria, Ill. | \$848,800 | | | | \$39,000 | \$303,000 | | \$10,500 | | | |
| 67 | Duluth, Minn. | 6,500,750 | \$122,000 | | \$300,000 | 436,750 | 185,000 | | 200,000 | \$707,000 | \$200,000 | \$420,000 |
| 68 | Utica, N. Y. | 1,086,194 | | | | | | | | | | |
| 69 | Manchester, N. H. | 1,785,000 | 60,000 | \$155,000 | | 100,000 | | | | | 100,000 | 300,000 |
| 70 | Evansville, Ind. | 2,049,000 | 35,000 | | | 1,989,000 | | | | | | |
| 71 | Yonkers, N. Y. | 4,146,346 | 580,000 | 15,000 | 25,000 | 15,000 | 30,000 | \$15,000 | 57,500 | 35,000 | 95,000 | 200,217 |
| 72 | San Antonio, Tex. | 2,404,500 | | | | 200,000 | | 310,000 | 288,000 | 60,000 | 18,000 | |
| 73 | Elizabeth, N. J. | 3,159,500 | 2,921,500 | | | | | | | | | |
| 74 | Waterbury, Conn. | 1,789,000 | 20,000 | | 50,000 | | | | | | | |
| 75 | Salt Lake City, Utah. | 4,515,250 | | | | | | | | | 407,000 | 220,000 |
| 76 | Erie, Pa. | 1,260,414 | | | | 256,500 | | 50,000 | | | | |
| 77 | Wilkesbarre, Pa. | 761,800 | 100 | | | | | | | 1,000 | | |
| 78 | Schenectady, N. Y. | 2,527,913 | 20,000 | 80,000 | 10,000 | | | 78,000 | 43,000 | 10,000 | 10,000 | 28,000 |
| 79 | Norfolk, Va. | 5,934,550 | 979,000 | 50,000 | 69,000 | 72,500 | | 152,000 | 153,000 | 181,500 | 752,500 | |
| 80 | Houston, Tex. | 3,901,417 | 538,000 | | | | 1,003,000 | | | | | |
| 81 | Charleston, S. C. | 3,791,150 | 23,000 | | | | | 3,351,700 | | | 50,000 | 56,000 |
| 82 | Harrisburg, Pa. | 2,294,100 | 400 | | 36,800 | | 12,000 | | | 30,000 | 90,000 | 130,500 |
| 83 | Portland, Me. | 2,807,551 | 987,000 | | | 6,750 | | | 11,500 | 4,000 | 38,000 | 75,000 |
| 84 | Dallas, Tex. | 2,129,000 | 79,000 | | 65,000 | 191,000 | 163,000 | 189,000 | 307,000 | 511,000 | | 77,000 |
| 85 | Tacoma, Wash. | 5,040,527 | | | | | | | | 700,000 | | 2,240,000 |
| 86 | Terre Haute, Ind. | 420,155 | | | | | | | 56,000 | | | |
| 87 | Youngstown, Ohio. | 1,161,945 | | | | | | | | | | 14,000 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|----------------------|-------------|-----------|----------|----------|----------|-----------|----------|-----------|-----------|----------|-----------|
| 88 | Fort Wayne, Ind. | \$1,184,853 | | | | | \$314,800 | | | | | |
| 89 | Holyoke, Mass. | 2,897,300 | | | | | | | \$166,000 | \$85,000 | | \$210,000 |
| 90 | Akron, Ohio | 1,361,678 | | | | | | | | | | |
| 91 | Brookton, Mass. | 2,850,000 | \$265,000 | \$25,000 | \$50,000 | \$15,000 | 30,000 | \$25,400 | 73,000 | 72,000 | \$70,500 | 448,400 |
| 92 | Saginaw, Mich. | 2,104,718 | 20,000 | | | | 40,000 | | | 65,000 | 45,000 | 25,000 |
| 93 | Lincoln, Nebr. | 1,678,552 | | | 50,000 | | | | | | | |
| 94 | Lancaster, Pa. | 1,099,500 | | | | | | | 148,500 | | | |
| 95 | Covington, Ky. | 2,017,232 | 354,200 | | 33,000 | 520,000 | 394,000 | | 301,900 | 142,600 | 106,300 | 111,400 |
| 96 | Altoona, Pa. | 1,493,500 | | | 409,000 | | | | | | | |
| 97 | Spokane, Wash. | 3,507,304 | 1,200,000 | | | | 70,000 | | 250,000 | | | |
| 98 | Birmingham, Ala. | 2,778,770 | | | 60,000 | 105,000 | 75,000 | 300,000 | 200,000 | 300,000 | 150,000 | 215,000 |
| 99 | Pawtucket, R. I. | 5,070,000 | | 750,000 | | | | 650,000 | 60,000 | | | 1,000,000 |
| 100 | South Bend, Ind. | 981,785 | 60,000 | | | | | | | | | 10,000 |
| 101 | Binghamton, N. Y. | 687,366 | | | | 5,000 | | 77,000 | | | | |
| 102 | Augusta, Ga. | 1,752,900 | 301,400 | 45,000 | 24,500 | | | 25,000 | | 105,000 | 115,000 | 98,000 |
| 103 | Bayonne, N. J. | 2,209,850 | | | | | | | | | | |
| 104 | Mobile, Ala. | 3,427,512 | 2,684,692 | | 5,000 | 22,000 | 145,000 | 121,000 | | 55,000 | | 5,000 |
| 105 | Johnstown, Pa. | 506,500 | | | | | | | | | | |
| 106 | McKeesport, Pa. | 1,338,604 | 206,600 | | | | | | 129,000 | 56,000 | | 35,000 |
| 107 | Dubuque, Iowa | 1,226,728 | | | | | | | | 26,500 | | |
| 108 | Butte, Mont. | 729,576 | | | | | | | | | 2,000 | |
| 109 | Springfield, Ohio. | 1,143,653 | 25,000 | | 25,000 | 75,000 | 75,000 | 125,000 | | 10,000 | | 2,000 |
| 110 | Wheeling, W. Va. | 469,500 | 39,200 | 151,500 | | | | | 23,500 | 53,100 | | |
| 111 | Sioux City, Iowa | 1,858,100 | 42,000 | | | | | | 375,000 | 31,000 | | |
| 112 | Bay City, Mich. | 1,365,463 | 80,000 | | | | 75,000 | 68,000 | 50,000 | 80,000 | | 75,000 |
| 113 | Allentown, Pa. | 1,047,400 | | | | 35,200 | | | | | | |
| 114 | Davenport, Iowa. | 440,000 | | | | | | 275,000 | | | | |
| 115 | Montgomery, Ala. | 2,430,620 | 549,050 | | | | 150,000 | | | 95,000 | | |
| 116 | East St. Louis, Ill. | 1,433,400 | | | | | 650,000 | | | 8,000 | | 17,000 |
| 117 | Little Rock, Ark. | 244,175 | | | | | | 87,000 | | | 10,000 | |
| 118 | Quincy, Ill. | 1,005,800 | | | 63,800 | | 95,000 | | 115,000 | 1,000 | | |
| 119 | York, Pa. | 1,070,810 | | | | | | | | | 23,600 | |
| 120 | Springfield, Ill. | 1,120,700 | | | | 17,000 | | | 2,000 | | 1,000 | |
| 121 | Malden, Mass. | 1,715,000 | | | 75,000 | 40,000 | 60,000 | 80,000 | 65,000 | 40,000 | 110,000 | 168,000 |
| 122 | Canton, Ohio. | 1,624,711 | | | | | | | 10,000 | | 44,000 | 51,000 |
| 123 | Passaic, N. J. | 717,185 | | | | | | | 30,000 | 7,500 | 9,500 | 46,500 |
| 124 | Haverhill, Mass. | 1,690,000 | | | | | | | | 53,000 | 825,000 | 42,500 |
| 125 | Topeka, Kans. | 2,288,530 | | 50,000 | 26,000 | | | | 79,000 | 30,000 | 100,000 | 109,000 |
| 126 | Salem, Mass. | 763,550 | | | | | 25,000 | | 120,000 | | 36,000 | 6,000 |
| 127 | Atlantic City, N. J. | 3,060,975 | | | | | | | | | | |
| 128 | Chester, Pa. | 1,005,700 | | | | 60,000 | 17,000 | 26,000 | | | 28,200 | |
| 129 | Chelsea, Mass. | 1,765,000 | | | | | | | | 300,000 | 181,000 | |
| 130 | Newton, Mass. | 5,860,700 | 475,000 | | | 100,000 | 100,000 | | 350,000 | 250,000 | 419,000 | 150,000 |
| 131 | Superior, Wis. | 1,274,078 | | | | | 2,500 | | 257,018 | 210,722 | 69,988 | 8,811 |
| 132 | Elmira, N. Y. | 1,096,500 | | | | | | | | | | 16,500 |
| 133 | Knoxville, Tenn. | 1,407,724 | | 95,000 | | 95,000 | | 175,000 | 309,000 | 500,000 | 3,000 | 37,000 |
| 134 | Newcastle, Pa. | 462,298 | | | | | | | | | | |
| 135 | Jacksonville, Fla. | 1,368,000 | | | | | | | | | | |
| 136 | South Omaha, Nebr. | 847,287 | | | | | | | | | | |
| 137 | Rockford, Ill. | 399,073 | | | | | | | 3,500 | 36,200 | 60,900 | 28,500 |
| 138 | Chattanooga, Tenn. | 1,281,000 | 81,000 | | | 50,000 | | 125,000 | 250,000 | 325,000 | | |
| 139 | Joplin, Mo. | 208,500 | | | | | | | | | | |
| 140 | Galveston, Tex. | 3,323,040 | 1,155,000 | | | | | | | | | |
| 141 | Fitchburg, Mass. | 1,613,105 | | | | | | | | 1,063,000 | | |
| 142 | Macon, Ga. | 916,000 | 451,000 | | | 20,000 | | | | 120,000 | 335,000 | 491,000 |

and the number assigned to each, see page 94.)

| 1894 | 1895 | 1896 | 1897 | 1898 | 1899 | 1900 | 1901 | 1902 | 1903 | 1904 | 1905 | Not reported. | City number. |
|-----------|-----------|-------------|-----------|-----------|-----------|-----------|----------|----------|----------|-----------|-----------|---------------|--------------|
| \$197,000 | \$150,000 | \$1,355,000 | \$118,000 | \$20,000 | \$500,000 | | \$50,000 | \$21,000 | \$21,000 | | | \$234,300 | 66 |
| 150,000 | 450,000 | 84,150 | 3,000 | 1,025,000 | 42,000 | \$44,943 | 149,000 | 200,000 | | \$150,000 | \$240,000 | | 67 |
| | | 140,000 | 100,000 | | 100,000 | | 215,162 | 363,348 | 80,628 | 100,717 | 104,844 | 47,402 | 68 |
| | | | 25,000 | | | | | 80,000 | | | 50,000 | | 69 |
| 334,341 | 185,000 | 132,200 | 180,000 | 32,100 | 260,900 | | 180,500 | 248,500 | 688,000 | 444,455 | 184,100 | 10,533 | 71 |
| 500,000 | 300,000 | | | | | | | | 80,000 | | 158,500 | | 72 |
| | | | | | | 45,000 | 41,000 | 82,000 | 20,000 | 5,000 | 45,000 | | 73 |
| 465,000 | 200,000 | | 200,000 | 30,000 | 90,000 | | 459,000 | 70,000 | | 105,000 | 100,000 | | 74 |
| 800,000 | | | | 500,000 | | 250,000 | 700,000 | | | 548,000 | 1,090,250 | | 75 |
| 500,000 | | 34,000 | 25,000 | 9,000 | | 27,000 | 75,000 | 50,500 | 63,155 | 75,000 | 52,000 | 43,259 | 76 |
| 40,000 | 24,000 | 20,000 | 90,000 | 35,000 | 296,500 | | | 40,000 | 2,200 | 3,000 | 210,000 | | 77 |
| 44,000 | 215,000 | 35,000 | | 49,860 | 50,700 | 118,000 | 94,563 | 152,234 | 684,000 | 294,288 | 70,392 | 440,876 | 78 |
| 145,000 | 6,000 | 79,500 | | 599,000 | 544,000 | 310,000 | 595,000 | 544,000 | 1,000 | 549,000 | 149,000 | 3,550 | 79 |
| 100,000 | | 39,000 | 409,000 | 160,000 | | | | | | | | | 80 |
| 62,500 | 90,000 | 55,000 | | 100,000 | 400,000 | 402,417 | 350,000 | | 400,000 | 100,000 | | 2,950 | 81 |
| 25,000 | 174,000 | 118,900 | 66,000 | 21,000 | 13,000 | 65,000 | 68,500 | 77,000 | 384,600 | 663,000 | 317,200 | | 82 |
| 81,000 | 1,000 | 48,000 | 496,500 | 42,000 | 36,000 | | | 614,000 | | | 99,000 | 267,801 | 83 |
| 8,000 | | | | | | 138,000 | | 321,000 | | 80,000 | | | 84 |
| | | | | | | 1,193,000 | | | | | 200,000 | 707,527 | 85 |
| | 123,000 | 40,000 | 71,952 | 8,355 | 2,800 | 979 | 408 | 1,063 | 49,430 | 8,364 | 57,804 | | 86 |
| | 60,900 | 7,300 | | 65,700 | 5,175 | 4,591 | 174,204 | 135,143 | 341,180 | 201,507 | 152,245 | | 87 |

[illegible]

STATISTICS OF CITIES.

TABLE 25.—FUNDED DEBT AND SPECIAL ASSESSMENT LOANS

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Total. | Prior to 1885 | 1885 | 1886 | 1887 | 1888 | 1889 | 1890 | 1891 | 1892 | 1893 |
|--------------|-------------------------|-----------|---------------|----------|----------|---------|---------|----------|----------|-----------|----------|--------|
| 143 | Auburn, N. Y. | \$622,667 | | | | | | | | | | \$767 |
| 144 | Racine, Wis. | 621,789 | | | | \$7,000 | | | \$15,000 | | \$98,000 | |
| 145 | Woonsocket, R. I. | 2,352,000 | | | | | | | | \$182,000 | | 95,000 |
| 146 | Joliet, Ill. | 424,200 | | | | | | | | | | |
| 147 | Kalamazoo, Mich. | 594,157 | | | | | | | | | | |
| 148 | Wichita, Kans. | 1,073,447 | | | | 3,000 | | | 123,000 | 50,000 | | |
| 149 | Taunton, Mass. | 2,215,591 | | | \$27,000 | 45,000 | \$5,000 | \$30,000 | 30,000 | 43,000 | 345,000 | 16,000 |
| 150 | Sacramento, Cal. | 545,100 | \$8,100 | | | | | | | | | |
| 151 | Oshkosh, Wis. | 573,097 | | | | | | | | | | |
| 152 | Pueblo, Colo. | 1,961,949 | | | | 3,000 | | | | 127,000 | 10,000 | |
| 153 | New Britain, Conn. | 1,602,000 | 65,000 | | | | 300,000 | | | | | |
| 154 | La Crosse, Wis. | 821,147 | 500 | \$50,000 | 10,000 | | | 200 | | 17,000 | 9,000 | 8,000 |

AT CLOSE OF YEAR, CLASSIFIED BY YEAR OF ISSUE: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| 1894 | 1895 | 1896 | 1897 | 1898 | 1899 | 1900 | 1901 | 1902 | 1903 | 1904 | 1905 | Not reported. | City number. |
|-----------|-----------|----------|---------|---------|---------|---------|---------|----------|---------|-----------|----------|---------------|--------------|
| \$305,000 | ----- | \$89,681 | \$1,611 | \$1,422 | \$820 | \$5,785 | \$1,134 | \$17,916 | \$8,696 | \$112,180 | \$77,655 | ----- | 143 |
| 35,000 | ----- | 65,000 | 16,000 | ----- | 43,000 | ----- | 77,000 | 13,000 | 122,500 | 52,000 | 65,000 | \$13,289 | 144 |
| 315,000 | \$200,000 | ----- | 572,000 | ----- | 150,000 | ----- | 288,000 | ----- | 300,000 | 250,000 | ----- | ----- | 145 |
| ----- | 20,000 | ----- | ----- | ----- | 18,000 | 80,000 | ----- | ----- | 35,000 | 108,800 | ----- | 162,400 | 146 |
| ----- | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 90,000 | 182,857 | 146,300 | 175,000 | ----- | 147 |
| ----- | 122,000 | 74,000 | 67,788 | ----- | 50,000 | 11,500 | 25,000 | ----- | 140,641 | 207,254 | 166,142 | 33,122 | 148 |
| 64,000 | 191,500 | 126,800 | 264,000 | 141,100 | 133,750 | 255,000 | 55,500 | 218,000 | 62,300 | 81,000 | 58,000 | 23,641 | 149 |
| 25,000 | 5,000 | ----- | ----- | ----- | ----- | ----- | ----- | ----- | 142,000 | ----- | 365,000 | ----- | 150 |
| ----- | ----- | ----- | ----- | 231,000 | ----- | 36,000 | 132,000 | 5,000 | 37,000 | 93,000 | ----- | 39,097 | 151 |
| ----- | ----- | ----- | 348,000 | ----- | 275,500 | 8,000 | ----- | ----- | 845,000 | 251,000 | 68,000 | 26,449 | 152 |
| 150,000 | 150,000 | ----- | 250,000 | ----- | ----- | 34,000 | ----- | 200,000 | ----- | 175,000 | ----- | 278,000 | 153 |
| 5,000 | 48,000 | 10,000 | ----- | 25,000 | 122,000 | 62,000 | 72,000 | 25,000 | 20,000 | 70,000 | 150,000 | 117,447 | 154 |

STATISTICS OF CITIES.

TABLE 26.—FUNDED DEBT, REVENUE AND TAX LOANS, AND SPECIAL ASSESSMENT LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | Total. | CLASSIFIED BY RATE OF INTEREST. | | | | | | | | | |
|--------------|------------------|-----------------|---------------------------------|---------------|---------------|--------------|---------------|-----------|--------------|--------------|-----------------------|--------------------|
| | | | 3 | 3½ | 4 | 4½ | 5 | 5½ | 6 | 7 | Other reported rates. | Rate not reported. |
| | Grand total..... | \$1,598,203,587 | \$235,431,293 | \$575,186,823 | \$419,281,272 | \$48,959,118 | \$156,548,636 | \$477,300 | \$37,528,194 | \$19,395,182 | \$30,238,635 | \$25,157,134 |
| | Group I..... | 1,111,645,671 | 225,621,391 | 489,546,287 | 205,666,928 | 9,986,980 | 76,279,756 | ..... | 10,121,750 | 15,190,049 | 65,986,051 | 13,246,479 |
| | Group II..... | 219,292,388 | 6,970,000 | 44,397,417 | 96,020,373 | 20,668,623 | 25,853,517 | ..... | 11,969,971 | 2,403,488 | 8,172,328 | 2,740,671 |
| | Group III..... | 160,188,529 | 2,479,902 | 26,992,276 | 72,504,794 | 7,457,358 | 31,975,811 | 110,000 | 7,882,645 | 1,701,770 | 5,371,639 | 3,712,334 |
| | Group IV..... | 107,076,999 | 360,000 | 14,250,843 | 45,089,177 | 10,846,157 | 22,339,552 | 367,300 | 7,557,828 | 99,875 | 708,617 | 5,457,650 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|---------------|---------------|---------------|--------------|-------------|--------------|-------|-------------|--------------|--------------|-----------|
| 1 | New York, N. Y..... | \$642,405,928 | \$196,601,013 | \$305,083,758 | \$46,448,273 | \$6,892,737 | \$34,841,045 | ..... | \$5,553,881 | \$11,666,000 | \$34,471,907 | \$847,314 |
| 2 | Chicago, Ill..... | 66,036,795 | ..... | 2,024,500 | 40,481,500 | 2,670,000 | 19,179,881 | ..... | 78,400 | 1,667 | ..... | 1,600,847 |
| 3 | Philadelphia, Pa..... | 67,991,120 | 21,106,000 | 45,919,000 | 875,000 | ..... | 14,500 | ..... | 3,800 | ..... | 6,000 | 66,820 |
| 4 | St. Louis, Mo..... | 21,019,273 | ..... | 2,555,000 | 13,266,278 | ..... | ..... | ..... | ..... | ..... | 5,198,000 | ..... |
| 5 | Boston, Mass..... | 99,191,856 | 4,578,980 | 57,703,851 | 34,490,275 | 268,000 | 2,105,000 | ..... | 16,750 | ..... | ..... | 29,000 |
| 6 | Baltimore, Md..... | 43,363,549 | ..... | 32,240,800 | 3,134,366 | ..... | 6,280,000 | ..... | ..... | ..... | 1,708,383 | ..... |
| 7 | Cleveland, Ohio..... | 27,685,874 | ..... | ..... | 25,041,000 | 100,000 | 760,050 | ..... | 25,000 | ..... | ..... | 1,759,824 |
| 8 | Buffalo, N. Y..... | 19,708,382 | 1,085,398 | 14,180,994 | 1,987,081 | ..... | ..... | ..... | 100,000 | 1,899,382 | ..... | 456,527 |
| 9 | San Francisco, Cal..... | 4,568,600 | ..... | 4,568,600 | ..... | ..... | ..... | ..... | 300,000 | 621,000 | 6,301,500 | 4,867,983 |
| 10 | Pittsburg, Pa..... | 27,569,385 | ..... | 2,301,400 | 9,633,198 | 30,000 | 3,514,304 | ..... | ..... | ..... | ..... | ..... |
| 11 | Cincinnati, Ohio..... | 40,745,979 | 2,130,000 | 16,673,634 | 7,435,409 | 26,243 | 3,081,066 | ..... | 3,915,919 | 885,000 | 6,598,708 | ..... |
| 12 | Detroit, Mich..... | 9,120,548 | ..... | 3,578,000 | 5,221,048 | ..... | 130,500 | ..... | 16,000 | ..... | 100,000 | 75,000 |
| 13 | Milwaukee, Wis..... | 8,353,154 | 120,000 | 2,716,750 | 2,420,500 | ..... | 2,484,000 | ..... | ..... | ..... | ..... | 611,904 |
| 14 | New Orleans, La..... | 19,361,433 | ..... | ..... | 15,233,000 | ..... | 3,889,410 | ..... | 112,000 | 117,000 | 10,073 | ..... |
| 15 | Washington, D. C..... | 14,522,740 | ..... | ..... | ..... | ..... | ..... | ..... | ..... | ..... | 11,591,480 | 2,931,260 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|--------------|-----------|-------------|--------------|-----------|-----------|-------|-------------|-----------|-----------|-------------|
| 16 | Newark, N. J..... | \$25,305,000 | ..... | \$6,820,000 | \$14,121,000 | \$450,000 | \$671,000 | ..... | \$1,150,000 | \$50,000 | ..... | \$2,043,000 |
| 17 | Minneapolis, Minn..... | 10,296,185 | ..... | 1,070,000 | 6,583,000 | 2,402,000 | 14,000 | ..... | ..... | ..... | ..... | 222,185 |
| 18 | Jersey City, N. J..... | 20,217,757 | ..... | 1,071,035 | 7,982,213 | 1,175,754 | 6,216,000 | ..... | 2,158,000 | 1,578,000 | \$36,750 | ..... |
| 19 | Louisville, Ky..... | 10,138,888 | \$247,000 | 3,023,500 | 4,333,500 | ..... | 999,000 | ..... | 1,523,888 | ..... | 12,000 | ..... |
| 20 | Indianapolis, Ind..... | 3,770,800 | 782,000 | 500,000 | 2,228,500 | 114,000 | 72,800 | ..... | 70,000 | ..... | 3,500 | ..... |
| 21 | Providence, R. I..... | 18,409,188 | 4,216,000 | 4,000,000 | 9,185,188 | ..... | 750,000 | ..... | ..... | ..... | 258,000 | ..... |
| 22 | St. Paul, Minn..... | 9,877,475 | ..... | 359,000 | 3,981,775 | 3,586,000 | 1,943,000 | ..... | ..... | ..... | ..... | 7,700 |
| 23 | Rochester, N. Y..... | 11,651,131 | 400,000 | 9,130,000 | 370,000 | ..... | 100,000 | ..... | 35,000 | ..... | 1,614,778 | 1,353 |
| 24 | Kansas City, Mo..... | 8,109,888 | ..... | 1,303,000 | 3,280,000 | 2,615,000 | 136,900 | ..... | 30,000 | 744,988 | ..... | ..... |
| 25 | Toledo, Ohio..... | 8,851,041 | 25,000 | 1,326,032 | 4,526,061 | 2,198,169 | 775,779 | ..... | ..... | ..... | ..... | ..... |
| 26 | Denver, Colo..... | 4,034,500 | ..... | ..... | 70,000 | 365,000 | 1,335,800 | ..... | 2,182,900 | ..... | 80,800 | ..... |
| 27 | Allegheny, Pa..... | 9,536,357 | ..... | 1,481,000 | 7,535,846 | 33,000 | 16,500 | ..... | 2,900 | ..... | 8,000 | 459,111 |
| 28 | Columbus, Ohio..... | 12,167,655 | ..... | 615,000 | 7,810,431 | 1,087,400 | 1,559,900 | ..... | 1,094,924 | ..... | ..... | ..... |
| 29 | Worcester, Mass..... | 8,996,800 | ..... | 3,918,800 | 4,978,000 | ..... | 100,000 | ..... | ..... | ..... | ..... | ..... |
| 30 | Los Angeles, Cal..... | 6,968,725 | ..... | ..... | 499,225 | 282,000 | 296,500 | ..... | ..... | ..... | 5,891,000 | ..... |
| 31 | Memphis, Tenn..... | 6,445,314 | ..... | ..... | 1,798,500 | 1,447,000 | 1,416,814 | ..... | 1,783,000 | ..... | ..... | ..... |
| 32 | Omaha, Nebr..... | 6,412,900 | ..... | ..... | 1,755,000 | 1,958,900 | 2,435,000 | ..... | ..... | ..... | 264,000 | ..... |
| 33 | New Haven, Conn..... | 3,703,000 | ..... | 2,184,000 | 1,452,500 | 66,500 | ..... | ..... | ..... | ..... | ..... | ..... |
| 34 | Syracuse, N. Y..... | 7,876,624 | 1,300,000 | 3,399,450 | 2,615,650 | 30,000 | 531,524 | ..... | ..... | ..... | ..... | ..... |
| 35 | Scranton, Pa..... | 2,489,765 | ..... | 440,000 | 1,126,000 | 783,000 | 7,000 | ..... | 128,443 | ..... | ..... | 5,322 |
| 36 | St. Joseph, Mo..... | 1,901,450 | ..... | 442,100 | 1,435,450 | 11,400 | ..... | ..... | 9,000 | 2,500 | 1,000 | ..... |
| 37 | Paterson, N. J..... | 4,755,073 | ..... | ..... | 3,138,029 | 839,000 | 769,500 | ..... | 8,544 | ..... | ..... | ..... |
| 38 | Fall River, Mass..... | 5,849,623 | ..... | 2,296,500 | 2,873,000 | 175,000 | 350,000 | ..... | 152,623 | ..... | 2,500 | ..... |
| 39 | Portland, Oreg..... | 7,880,610 | ..... | ..... | 1,146,500 | ..... | 5,210,000 | ..... | 1,524,110 | ..... | ..... | ..... |
| 40 | Atlanta, Ga..... | 3,646,639 | ..... | 1,018,000 | 1,190,000 | 1,049,500 | 246,500 | ..... | 112,639 | 28,000 | ..... | 2,000 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|--------------|----------|-----------|-----------|-----------|-------------|-------|-----------|-----------|-------------|-----------|
| 41 | Seattle, Wash..... | \$10,194,269 | ..... | ..... | \$800,000 | \$600,000 | \$5,120,000 | ..... | \$150,000 | ..... | \$3,324,269 | \$200,000 |
| 42 | Dayton, Ohio..... | 3,827,200 | ..... | \$511,000 | 1,819,400 | ..... | 1,412,205 | ..... | 68,330 | ..... | ..... | 16,265 |
| 43 | Albany, N. Y..... | 4,226,644 | \$20,000 | 1,808,735 | 1,196,000 | ..... | 40,000 | ..... | 470,000 | \$454,000 | 5,000 | 232,909 |
| 44 | Grand Rapids, Mich..... | 2,073,169 | ..... | 130,000 | 1,021,000 | 668,000 | 230,000 | ..... | ..... | ..... | 24,169 | ..... |
| 45 | Cambridge, Mass..... | 9,850,450 | 100,000 | 5,238,350 | 4,487,100 | ..... | ..... | ..... | 25,000 | ..... | ..... | ..... |
| 46 | Lowell, Mass..... | 4,355,808 | ..... | 350,465 | 2,281,910 | ..... | ..... | ..... | 36,200 | ..... | 887,233 | 800,000 |
| 47 | Hartford, Conn..... | 7,698,256 | 750,000 | 5,299,973 | 1,624,801 | ..... | ..... | ..... | 23,482 | ..... | ..... | ..... |
| 48 | Reading, Pa..... | 1,659,500 | ..... | 359,000 | 1,260,000 | ..... | ..... | ..... | 40,500 | ..... | ..... | ..... |
| 49 | Richmond, Va..... | 7,634,697 | ..... | 405,000 | 4,846,875 | ..... | 843,550 | ..... | 563,682 | ..... | 917,500 | 58,090 |
| 50 | Nashville, Tenn..... | 3,750,600 | ..... | 70,000 | 1,325,000 | 1,510,000 | 405,000 | ..... | 438,000 | ..... | 2,600 | ..... |
| 51 | Trenton, N. J..... | 4,806,840 | 968,152 | ..... | 2,994,088 | ..... | 843,400 | ..... | ..... | ..... | 1,200 | ..... |
| 52 | Wilmington, Del..... | 2,435,950 | ..... | 210,000 | 2,051,950 | 60,000 | 80,000 | ..... | 34,000 | ..... | ..... | ..... |
| 53 | Camden, N. J..... | 3,428,954 | ..... | 197,200 | 2,686,000 | 220,250 | 298,304 | ..... | 1,000 | 26,200 | ..... | ..... |
| 54 | Bridgeport, Conn..... | 2,053,000 | ..... | 1,002,000 | 900,000 | ..... | 151,000 | ..... | ..... | ..... | ..... | ..... |
| 55 | Lynn, Mass..... | 4,945,000 | ..... | 1,215,000 | 3,113,000 | ..... | ..... | ..... | ..... | ..... | 37,000 | 580,000 |
| 56 | Troy, N. Y..... | 3,538,069 | 100,750 | 1,649,438 | 1,684,802 | 40,000 | 63,079 | ..... | ..... | ..... | ..... | ..... |
| 57 | Des Moines, Iowa..... | 1,317,775 | ..... | 165,000 | 1,143,000 | 8,000 | ..... | ..... | ..... | ..... | ..... | 1,775 |
| 58 | New Bedford, Mass..... | 4,940,835 | ..... | 1,581,000 | 3,032,000 | ..... | ..... | ..... | 281,835 | 40,000 | 6,000 | ..... |
| 59 | Springfield, Mass..... | 2,404,100 | 267,000 | 1,258,100 | 879,000 | ..... | ..... | ..... | ..... | ..... | ..... | ..... |
| 60 | Oakland, Cal..... | 1,190,850 | ..... | ..... | 1,048,000 | ..... | 142,850 | ..... | ..... | ..... | ..... | ..... |

TABLE 26.—FUNDED DEBT, REVENUE AND TAX LOANS, AND SPECIAL ASSESSMENT LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | Total. | CLASSIFIED BY RATE OF INTEREST. | | | | | | | | | Other reported rates. | Rate not reported. |
|--------------|----------------------------|-------------|---------------------------------|-----------|-------------|-----------|-------------|----------|-----------|-----------|---------|-----------------------|--------------------|
| | | | 3 | 3½ | 4 | 4½ | 5 | 5½ | 6 | 7 | | | |
| 61 | Lawrence, Mass. | \$2,330,272 | \$36,000 | \$185,500 | \$1,744,700 | | | | \$100,000 | | | | \$264,072 |
| 62 | Somerville, Mass. | 1,868,000 | | 489,000 | 1,005,000 | \$6,000 | | \$10,000 | | | \$8,000 | | 350,000 |
| 63 | Kansas City, Kans. | 3,053,069 | | | | 455,000 | \$2,275,451 | 100,000 | 220,417 | | 2,201 | | |
| 64 | Savannah, Ga. | 3,100,461 | | | | | 3,100,461 | | | | | | |
| 65 | Hoboken, N. J. | 1,680,557 | | 196,000 | 1,257,646 | 109,000 | 117,411 | | | | 500 | | |
| 66 | Peoria, Ill. | 1,130,072 | | 50,000 | 392,400 | 534,608 | 148,900 | | 4,164 | | | | |
| 67 | Duluth, Minn. | 6,500,750 | | | 2,076,000 | 1,213,000 | 2,556,000 | | 655,750 | | | | |
| 68 | Utica, N. Y. | 1,211,994 | | 257,810 | 906,782 | | | | | | | | 47,402 |
| 69 | Manchester, N. H. | 1,785,000 | | 230,000 | 1,305,000 | 100,000 | 150,000 | | | | | | |
| 70 | Evansville, Ind. | 2,070,752 | | | 646,000 | 323,000 | 645,000 | | 435,000 | | | | 21,752 |
| 71 | Yonkers, N. Y. | 4,610,329 | | 1,051,350 | 3,029,063 | | 30,000 | | | \$475,000 | | | 24,916 |
| 72 | San Antonio, Tex. | 2,465,183 | | | 50,000 | 490,000 | 1,404,500 | | 520,683 | | | | |
| 73 | Elizabeth, N. J. | 3,159,500 | | | 3,159,500 | | | | | | | | |
| 74 | Waterbury, Conn. | 1,789,000 | | 824,000 | 965,000 | | | | | | | | |
| 75 | Salt Lake City, Utah. | 4,515,250 | | | 2,450,000 | 548,000 | 1,427,000 | | 42,290 | 47,960 | | | |
| 76 | Erie, Pa. | 1,260,414 | | 165,655 | 1,051,500 | | | | | | | | 43,259 |
| 77 | Wilkesbarre, Pa. | 761,800 | | 296,500 | 250,000 | 130,000 | 84,200 | | | | 1,100 | | |
| 78 | Schenectady, N. Y. | 2,727,913 | 131,000 | 145,000 | 1,803,601 | 100,000 | 2,700 | | 4,735 | | 100,000 | | 440,877 |
| 79 | Norfolk, Va. | 6,058,830 | | | 3,464,280 | | 2,292,000 | | 299,550 | | 3,000 | | |
| 80 | Houston, Tex. | 3,901,417 | | | | | 2,361,000 | | 1,138,000 | | | | 402,417 |
| 81 | Charleston, S. C. | 3,801,150 | | | 3,361,700 | 100,000 | 336,500 | | | | 2,950 | | |
| 82 | Harrisburg, Pa. | 2,320,100 | 107,000 | 938,200 | 1,242,500 | | 6,100 | | 300 | | | | 26,000 |
| 83 | Portland, Me. | 2,812,551 | | 713,000 | 1,091,951 | 5,000 | | | 1,000,000 | | | | 2,600 |
| 84 | Dallas, Tex. | 2,269,072 | | | 539,000 | | 1,253,000 | | 477,072 | | | | |
| 85 | Tacoma, Wash. | 5,040,527 | | | | 100,000 | 3,273,000 | | 760,000 | 658,610 | 48,917 | | 200,000 |
| 86 | Terre Haute, Ind. | 470,655 | | | 322,000 | 56,000 | | | 92,655 | | | | |
| 87 | Youngstown, Ohio. | 1,161,945 | | | 197,245 | 81,500 | 883,200 | | | | | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|--------------------------|-------------|----------|-----------|-----------|-----------|-----------|----------|-----------|----------|-----------|--|-----------|
| 88 | Fort Wayne, Ind..... | \$1,193,653 | | \$540,000 | \$8,800 | \$299,000 | | \$15,800 | | | | | \$330,053 |
| 89 | Holyoke, Mass..... | 3,037,300 | \$50,000 | 1,228,300 | 1,669,000 | | | | | | \$150,000 | | |
| 90 | Akron, Ohio..... | 1,361,678 | | | 521,400 | 306,450 | \$529,669 | | \$4,159 | | | | |
| 91 | Brockton, Mass..... | 3,000,000 | | 1,355,200 | 1,554,800 | | 90,000 | | | | | | |
| 92 | Saginaw, Mich..... | 2,107,218 | | 523,608 | 1,361,670 | 127,000 | 67,440 | 25,000 | | | | | 2,500 |
| 93 | Lincoln, Nebr..... | 1,678,552 | | | 923,600 | 359,500 | 336,833 | | | | | | 58,619 |
| 94 | Lancaster, Pa..... | 1,099,500 | | 551,000 | 534,500 | | | | 14,000 | | | | |
| 95 | Covington, Ky..... | 2,082,527 | | | 1,733,700 | | 283,532 | | | | | | 65,298 |
| 96 | Altoona, Pa..... | 1,493,500 | | | 1,493,500 | | | | | | | | |
| 97 | Spokane, Wash..... | 3,507,304 | | | 600,000 | 200,000 | 110,000 | 300,000 | 2,296,953 | | | | 351 |
| 98 | Birmingham, Ala..... | 2,801,206 | | | | | 1,069,000 | | 1,190,000 | \$65,000 | | | 477,206 |
| 99 | Pawtucket, R. I..... | 5,676,437 | | 760,000 | 4,280,000 | | | | | | | | 606,437 |
| 100 | South Bend, Ind..... | 1,011,618 | | 110,000 | 247,000 | 160,000 | 107,833 | | | | | | 386,785 |
| 101 | Binghamton, N. Y..... | 735,003 | 77,000 | 441,000 | 163,500 | | | | | | | | 54,103 |
| 102 | Augusta, Ga..... | 1,826,900 | | 296,000 | 542,000 | 485,500 | 204,000 | | 284,000 | | | | 15,400 |
| 103 | Bayonne, N. J..... | 2,392,850 | | | 1,030,350 | 548,000 | 810,000 | | 4,000 | | | | 500 |
| 104 | Mobile, Ala..... | 3,515,774 | | | | 750,000 | 2,746,954 | | 13,820 | | 5,000 | | |
| 105 | Johnstown, Pa..... | 506,500 | | 228,000 | 98,000 | 92,000 | 76,000 | | 900 | | | | 11,600 |
| 106 | McKeesport, Pa..... | 1,372,440 | | 187,000 | 479,400 | 219,500 | 102,000 | | 104,600 | | | | 279,940 |
| 107 | Dubuque, Iowa..... | 1,226,728 | | 13,250 | 645,532 | 444,000 | 123,946 | | | | | | |
| 108 | Butte, Mont..... | 729,576 | | | 200,000 | 450,000 | | | 79,576 | | | | |
| 109 | Springfield, Ohio..... | 1,155,053 | | | 315,500 | 253,000 | 468,000 | | 105,553 | | 23,000 | | |
| 110 | Wheeling, W. Va..... | 568,257 | | | 202,200 | 62,700 | 151,500 | | 53,100 | | | | 98,757 |
| 111 | Sioux City, Iowa..... | 1,858,100 | | | 659,000 | 838,500 | 267,600 | | 93,000 | | | | |
| 112 | Bay City, Mich..... | 1,385,081 | | | 956,500 | | 321,000 | | | | 80,000 | | 27,581 |
| 113 | Allentown, Pa..... | 1,062,665 | | 748,500 | 298,700 | | | | | | | | 15,465 |
| 114 | Davenport, Iowa..... | 440,000 | | | 165,000 | | 275,000 | | | | | | |
| 115 | Montgomery, Ala..... | 2,467,620 | | | | 1,110,000 | 699,050 | | 623,570 | | | | 35,000 |
| 116 | East St. Louis, Ill..... | 1,466,400 | | | 39,000 | | 1,394,400 | | 33,000 | | | | |
| 117 | Little Rock, Ark..... | 324,337 | | | | | 167,000 | | 42,300 | 34,875 | | | 80,162 |
| 118 | Quincy, Ill..... | 1,005,800 | | | 301,000 | 584,800 | 120,000 | | | | | | |
| 119 | York, Pa..... | 1,070,810 | | 337,710 | 727,100 | | 6,000 | | | | | | |
| 120 | Springfield, Ill..... | 1,298,536 | | 502,000 | 410,100 | | 204,100 | | 182,336 | | | | |
| 121 | Malden, Mass..... | 1,815,000 | | 303,000 | 1,412,000 | | | | | | | | 100,000 |
| 122 | Canton, Ohio..... | 1,633,644 | | 116,000 | 613,463 | 266,734 | 637,447 | | | | | | |
| 123 | Passaic, N. J..... | 744,185 | | 286,000 | 32,500 | 149,000 | 266,350 | | 5,835 | | | | 4,500 |
| 124 | Haverhill, Mass..... | 1,793,000 | | 143,000 | 1,547,000 | | | | | | | | 103,000 |
| 125 | Topeka, Kans..... | 2,289,748 | | | 866,061 | 131,166 | 610,200 | | 63,218 | | 13,000 | | 606,103 |
| 126 | Salem, Mass..... | 813,550 | | 333,300 | 365,250 | | | | 25,000 | | 40,000 | | 50,000 |
| 127 | Atlantic City, N. J..... | 3,078,475 | | 144,975 | 1,393,000 | 727,000 | 813,500 | | | | | | |
| 128 | Chester, Pa..... | 1,007,700 | | 331,000 | 325,500 | 64,000 | | 6,500 | | | | | 280,700 |
| 129 | Chelsea, Mass..... | 2,071,607 | | 53,500 | 1,696,500 | | 250,000 | | | | | | 321,607 |
| 130 | Newton, Mass..... | 6,245,700 | 75,000 | 954,300 | 4,500,000 | | | | | | 17,900 | | 388,500 |
| 131 | Superior, Wis..... | 1,276,478 | | 272,000 | 236,675 | | 554,903 | | 190,500 | | 2,400 | | |
| 132 | Elmira, N. Y..... | 1,134,500 | | 706,000 | 242,500 | 50,000 | 10,000 | | | | 126,000 | | |

STATISTICS OF CITIES.

TABLE 26.—FUNDED DEBT, REVENUE AND TAX LOANS, AND SPECIAL ASSESSMENT LOANS AT CLOSE OF YEAR, CLASSIFIED BY RATE OF INTEREST: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | Total. | CLASSIFIED BY RATE OF INTEREST. | | | | | | | | | Other reported rates. | Rate not reported. |
|--------------|-------------------------|-------------|---------------------------------|-----------|-----------|----|-----------|-----------|----------|-----------|-----------|-----------------------|--------------------|
| | | | 3 | 3½ | 4 | 4½ | 5 | 5½ | 6 | 7 | | | |
| 133 | Knoxville, Tenn. | \$1,448,147 | | | \$164,000 | | | \$969,667 | | \$266,500 | | | \$47,980 |
| 134 | Newcastle, Pa. | 462,298 | | \$175,000 | 230,000 | | | 3,000 | | | | | 54,298 |
| 135 | Jacksonville, Fla. | 1,368,000 | | | | | | 1,368,000 | | | | | |
| 136 | South Omaha, Nebr. | 856,142 | | | | | \$187,000 | 414,300 | | 189,888 | | | 64,954 |
| 137 | Rockford, Ill. | 649,573 | | | 175,900 | | 135,900 | 337,773 | | | | | |
| 138 | Chattanooga, Tenn. | 1,290,424 | | 100,000 | | | 350,000 | 504,490 | | 335,934 | | | |
| 139 | Joplin, Mo. | 208,500 | | | 106,000 | | | 86,000 | | 16,500 | | | |
| 140 | Galveston, Tex. | 3,323,040 | | | 247,000 | | | 3,076,040 | | | | | |
| 141 | Fitchburg, Mass. | 1,856,105 | | 519,200 | 1,027,200 | | | | | 20,000 | \$175,000 | | 114,705 |
| 142 | Macon, Ga. | 946,000 | \$63,000 | | 59,000 | | 173,000 | 170,000 | | 451,000 | 30,000 | | |
| 143 | Auburn, N. Y. | 631,667 | 85,000 | | 545,751 | | | 916 | | | | | |
| 144 | Racine, Wis. | 621,789 | | 72,000 | 322,500 | | | 214,090 | | | | | 13,289 |
| 145 | Woonsocket, R. I. | 2,897,000 | | 288,000 | 2,064,000 | | | | | | | | 545,000 |
| 146 | Joliet, Ill. | 487,666 | | 80,000 | 30,500 | | 128,800 | 196,396 | \$20,000 | 31,400 | | 570 | |
| 147 | Kalamazoo, Mich. | 596,157 | | 90,000 | 372,550 | | 88,607 | | | | 43,000 | | 2,000 |
| 148 | Wichita, Kans. | 1,136,533 | | | 90,584 | | 234,000 | 546,116 | | 263,086 | 2,747 | | |
| 149 | Taunton, Mass. | 2,300,891 | | 552,000 | 1,748,891 | | | | | | | | |
| 150 | Sacramento, Cal. | 545,100 | | | 507,000 | | | 30,000 | | 8,100 | | | |
| 151 | Oshkosh, Wis. | 573,097 | | 132,000 | 402,000 | | | 39,097 | | | | | |
| 152 | Pueblo, Colo. | 1,984,793 | | | 125,000 | | 596,000 | 648,500 | | 566,000 | | | 49,293 |
| 153 | New Britain, Conn. | 1,649,820 | | 447,000 | 1,155,000 | | | | | | | | 47,820 |
| 154 | La Crosse, Wis. | 821,147 | 10,000 | 301,000 | 245,000 | | | 147,000 | | | | | 118,147 |

STATISTICS OF CITIES.

TABLE 27.—VALUE AT CLOSE OF YEAR OF PRINCIPAL PERMANENT PROPERTIES, EXCLUSIVE

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

| City number. | CITY. | VALUE OF PRODUCTIVE PERMANENT PROPERTIES (WORKS OF INDUSTRIES). ¹ | | | | | | | | |
|--------------|------------------|--|---------------|-----------------------|--------------|----------------------------|-------------------------------|-----------------------------|------------------------|---------------|
| | | Total. | Waterworks. | Electric light works. | Gas works. | Markets and public scales. | Docks, wharves, and landings. | Cemeteries and crematories. | General real property. | All other. |
| | Grand total..... | \$831,368,707 | \$535,957,239 | \$10,429,354 | \$33,238,016 | \$19,266,792 | \$75,814,848 | \$12,215,449 | \$12,731,532 | \$131,715,477 |
| | Group I..... | 568,395,722 | 304,599,473 | 6,173,508 | 28,750,000 | 14,720,705 | 71,296,696 | 7,455,417 | 8,130,805 | 127,269,118 |
| | Group II..... | 197,542,725 | 99,695,109 | 998,000 | 110,000 | 2,269,782 | 929,567 | 932,512 | 1,563,115 | 1,044,640 |
| | Group III..... | 92,502,576 | 78,510,399 | 1,971,000 | 3,928,016 | 1,413,650 | 1,325,432 | 2,767,979 | 2,515,450 | 70,650 |
| | Group IV..... | 62,927,684 | 53,152,258 | 1,286,846 | 450,000 | 862,655 | 2,263,153 | 1,059,541 | 522,162 | 3,331,069 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | |
|----|-------------------------|---------------|--------------|-------------|--------------|-------------|--------------|-----------|-------------|--------------|
| 1 | New York, N. Y..... | \$218,363,787 | \$74,672,087 | | | \$6,618,400 | \$56,860,000 | | \$2,610,700 | \$77,602,600 |
| 2 | Chicago, Ill..... | 47,071,437 | 39,099,256 | \$4,980,999 | | | 25,247 | | 2,965,935 | |
| 3 | Philadelphia, Pa..... | 97,273,891 | 62,952,791 | | \$28,750,000 | 165,000 | 2,079,000 | \$3,000 | 747,750 | 2,576,350 |
| 4 | St. Louis, Mo..... | 26,463,714 | 23,994,344 | | | 1,011,000 | 321,150 | 11,070 | 1,126,150 | |
| 5 | Boston, Mass..... | 39,434,570 | 15,500,000 | | | 2,542,600 | 234,000 | 6,303,000 | | 14,854,970 |
| 6 | Baltimore, Md..... | 18,677,438 | 13,309,902 | | | 825,975 | 3,276,190 | 4,000 | 19,110 | 1,242,261 |
| 7 | Cleveland, Ohio..... | 12,089,281 | 10,520,865 | | | 426,800 | 501,109 | 439,347 | 201,160 | |
| 8 | Buffalo, N. Y..... | 8,296,233 | 7,520,628 | | | 664,530 | | | | 111,075 |
| 9 | San Francisco, Cal..... | 975,000 | | | | | | 590,000 | 385,000 | |
| 10 | Pittsburg, Pa..... | 15,571,800 | 13,600,000 | | | 996,800 | 1,500,000 | | 75,000 | |
| 11 | Cincinnati, Ohio..... | 44,490,500 | 12,190,500 | | | 300,000 | 1,500,000 | | | 30,500,000 |
| 12 | Detroit, Mich..... | 10,137,219 | 8,172,848 | 1,192,509 | | 340,000 | | 50,000 | | 381,862 |
| 13 | Milwaukee, Wis..... | 5,575,400 | 5,525,800 | | | 49,600 | | | | |
| 14 | New Orleans, La..... | 5,815,000 | 160,000 | | | 600,000 | 5,000,000 | 55,000 | | |
| 15 | Washington, D. C..... | 18,160,452 | 17,980,452 | | | 180,000 | | | | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | |
|----|------------------------|--------------|--------------|-----------|-----------|-----------|----------|---------|-----------|-----------|
| 16 | Newark, N. J..... | \$12,516,604 | \$11,204,904 | | | \$500,000 | \$50,000 | \$5,000 | \$756,700 | |
| 17 | Minneapolis, Minn..... | 5,726,935 | 5,726,340 | | | 595 | | | | |
| 18 | Jersey City, N. J..... | 6,153,200 | 6,000,000 | | | | 100,000 | | 53,300 | |
| 19 | Louisville, Ky..... | 8,542,400 | 8,000,000 | | | | 504,000 | | 38,400 | |
| 20 | Indianapolis, Ind..... | 475,500 | 27,500 | | | 448,000 | | | | |
| 21 | Providence, R. I..... | 4,818,185 | 4,291,172 | | | | 7,053 | 519,960 | | |
| 22 | St. Paul, Minn..... | 5,246,000 | 5,000,000 | | | 150,000 | 50,000 | | 46,000 | |
| 23 | Rochester, N. Y..... | 8,280,904 | 7,978,792 | | | 172,712 | | 129,400 | | |
| 24 | Kansas City, Mo..... | 8,077,500 | 8,000,000 | | | 77,500 | | | | |
| 25 | Toledo, Ohio..... | 2,297,924 | 2,005,623 | | \$110,000 | 59,075 | 9,514 | 101,182 | 12,530 | |
| 26 | Denver, Colo..... | 535,000 | 160,000 | | | 25,500 | | | 74,500 | \$275,000 |
| 27 | Allegheny, Pa..... | 7,854,925 | 6,500,000 | \$825,000 | | 500,000 | 8,000 | | 21,925 | |
| 28 | Columbus, Ohio..... | 3,655,400 | 3,500,000 | | | 155,400 | | | | |
| 29 | Worcester, Mass..... | 4,424,109 | 4,348,075 | | | 1,700 | | 74,334 | | |
| 30 | Los Angeles, Cal..... | 5,493,850 | 5,473,900 | | | | | | 19,950 | |
| 31 | Memphis, Tenn..... | 3,752,000 | 3,500,000 | | | 100,000 | 100,000 | | 52,000 | |
| 32 | Omaha, Nebr..... | 280,000 | | | | 20,000 | | | 260,000 | |
| 33 | New Haven, Conn..... | 145,240 | | | | | 20,000 | | 125,240 | |
| 34 | Syracuse, N. Y..... | 4,687,703 | 4,661,903 | | | 25,800 | | | | |
| 35 | Scranton, Pa..... | | | | | | | | | |
| 36 | St. Joseph, Mo..... | 184,000 | | 173,000 | | 10,000 | 1,000 | | | |
| 37 | Paterson, N. J..... | 5,000 | | | | 5,000 | | | | |
| 38 | Fall River, Mass..... | 2,111,132 | 1,966,900 | | | 17,500 | 80,000 | 11,192 | 28,900 | 6,640 |
| 39 | Portland, Oreg..... | 8,116,200 | 7,300,000 | | | | | | 53,200 | 763,000 |
| 40 | Atlanta, Ga..... | 4,163,014 | 4,050,000 | | | 1,000 | | 91,444 | 20,570 | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | |
|----|-------------------------|-------------|-------------|-----------|-------------|-----------|----------|-----------|---------|--|
| 41 | Seattle, Wash..... | \$5,453,804 | \$4,572,200 | \$799,000 | | | \$82,604 | | | |
| 42 | Dayton, Ohio..... | 2,014,402 | 2,014,402 | | | | | | | |
| 43 | Albany, N. Y..... | 2,440,260 | 2,232,060 | | | \$170,000 | 11,000 | | \$7,200 | |
| 44 | Grand Rapids, Mich..... | 2,093,400 | 1,556,000 | 192,000 | | 85,000 | | \$255,000 | 5,400 | |
| 45 | Cambridge, Mass..... | 3,170,422 | 3,105,264 | | | | | 65,158 | | |
| 46 | Lowell, Mass..... | 5,163,234 | 4,450,000 | | | 750 | 9,500 | 64,234 | 638,750 | |
| 47 | Hartford, Conn..... | 3,523,238 | 3,472,042 | | | | 5,000 | 23,322 | 22,874 | |
| 48 | Reading, Pa..... | 2,453,152 | 2,453,152 | | | | | | | |
| 49 | Richmond, Va..... | 7,071,296 | 3,500,000 | | \$3,150,000 | 262,950 | | 71,000 | 87,346 | |
| 50 | Nashville, Tenn..... | 3,809,000 | 3,090,000 | 250,000 | | 199,000 | 135,000 | 25,000 | 110,000 | |
| 51 | Trenton, N. J..... | 1,927,000 | 1,927,000 | | | | | | | |
| 52 | Wilmington, Del..... | 2,004,000 | 2,000,000 | | | 4,000 | | | | |
| 53 | Camden, N. J..... | 2,662,500 | 2,585,000 | | | | | 65,000 | 12,500 | |
| 54 | Bridgeport, Conn..... | | | | | | | | | |
| 55 | Lynn, Mass..... | 3,134,391 | 2,994,891 | | | | 7,000 | 90,000 | 42,500 | |
| 56 | Troy, N. Y..... | 4,134,000 | 4,000,000 | | | 40,000 | 31,000 | 63,000 | | |
| 57 | Des Moines, Iowa..... | 95,604 | | | | 1,300 | | 90,104 | 4,200 | |
| 58 | New Bedford, Mass..... | 2,888,408 | 2,531,201 | | | | 80,165 | 201,567 | 75,475 | |
| 59 | Springfield, Mass..... | 2,277,453 | 2,153,541 | | | | | | 123,912 | |
| 60 | Oakland, Cal..... | 75,000 | | | | | 75,000 | | | |

¹ Equipment, lands, buildings, etc.

GENERAL TABLES.

291

OF THE ASSETS OF SINKING, INVESTMENT, AND PUBLIC TRUST FUNDS: 1905.

and the number assigned to each, see page 94.]

| VALUE OF PRINCIPAL UNPRODUCTIVE PERMANENT PROPERTIES. ¹ | | | | | | | | | | | | City number. |
|--|-----------------|--------------------|------------------|-------------------------|--------------|--------------------------|---------------|--|--------------------|----------------------------------|--|--------------|
| Total. | City 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 permanent properties. | |
| \$1,530,625,718 | \$106,306,353 | \$22,096,646 | \$61,915,433 | \$39,477,323 | \$17,075,211 | \$8,044,683 | \$357,699,007 | \$52,132,959 | \$723,237,763 | \$932,159 | \$141,708,481 | |
| 1,146,960,154 | 72,149,336 | 16,280,251 | 32,755,353 | 33,841,685 | 11,651,210 | 5,347,182 | 206,890,906 | 32,245,812 | 630,648,271 | 545,749 | 104,604,399 | |
| 171,215,099 | 14,678,494 | 2,860,357 | 11,464,806 | 3,118,988 | 3,531,493 | 1,939,476 | 56,425,577 | 7,938,673 | 52,299,254 | 235,882 | 16,722,099 | |
| 138,052,602 | 11,984,605 | 1,783,894 | 10,648,222 | 2,017,243 | 942,849 | 500,515 | 54,780,431 | 6,468,193 | 31,185,262 | 144,203 | 12,597,185 | |
| 79,398,163 | 7,493,918 | 1,172,144 | 7,047,052 | 499,407 | 949,659 | 257,510 | 39,602,093 | 5,480,281 | 9,104,976 | 6,325 | 7,784,798 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | |
|---------------|--------------|-------------|-------------|--------------|-------------|--------------|--------------|---------------|--------------|----|
| \$533,670,751 | \$12,933,650 | \$4,573,050 | \$7,771,860 | \$25,115,510 | \$3,968,900 | \$74,657,484 | \$11,882,270 | \$358,389,337 | \$34,378,690 | 1 |
| 92,698,552 | 1,757,987 | 1,458,741 | 2,383,082 | 2,755,000 | 143,347 | 41,362,624 | 2,744,739 | 32,318,846 | 9,369,135 | 2 |
| 106,367,659 | 27,640,000 | 4,597,400 | 4,838,000 | 1,572,500 | 1,572,500 | 15,401,340 | 720,000 | 29,578,119 | 19,099,800 | 3 |
| 32,534,407 | 4,132,000 | 849,475 | 1,716,300 | 735,500 | 1,020,800 | 10,046,495 | 167,000 | 10,765,950 | 2,840,887 | 4 |
| 113,558,100 | 2,051,800 | 1,140,900 | 2,551,000 | 2,142,600 | 3,138,900 | 1,415,000 | 5,557,400 | 60,743,000 | 18,314,200 | 5 |
| 22,881,584 | 5,412,780 | 507,236 | 1,469,711 | 729,886 | 54,493 | 345,089 | 4,012,777 | 9,499,612 | 850,000 | 6 |
| 35,253,484 | 928,803 | 480,743 | 917,804 | 487,506 | 58,305 | 443,804 | 6,282,594 | 20,053,957 | 4,823,070 | 7 |
| 74,781,029 | 1,734,320 | 431,729 | 1,120,660 | 74,165 | 74,165 | 4,678,767 | 721,843 | 63,225,900 | 3,486,838 | 8 |
| 30,318,550 | 6,000,000 | 475,000 | 1,900,500 | 575,000 | 550,000 | 160,000 | 6,000,000 | 13,499,000 | 423,050 | 9 |
| 27,368,000 | 1,550,000 | 250,000 | 1,390,000 | 758,000 | 195,000 | 6,000,000 | 6,400,000 | 7,825,000 | 3,000,000 | 10 |
| 15,024,075 | 2,550,000 | 220,500 | 1,471,375 | 343,200 | 687,000 | 275,000 | 4,811,000 | 3,329,000 | 1,316,000 | 11 |
| 21,758,196 | 2,357,547 | 541,038 | 2,249,119 | 7,800 | 7,800 | 4,865,312 | 870,830 | 10,387,900 | 478,650 | 12 |
| 13,329,497 | 1,240,000 | 333,810 | 1,462,212 | 99,000 | 99,000 | 3,804,325 | 1,250,000 | 3,067,350 | 1,946,300 | 13 |
| 9,645,000 | 686,000 | 92,000 | 589,000 | 95,000 | 810,000 | 1,997,500 | 205,500 | 5,045,000 | 125,000 | 14 |
| 17,771,270 | 1,174,449 | 328,629 | 924,730 | 104,483 | 81,000 | 6,467,388 | 990,230 | 2,920,300 | 4,152,779 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|--------------|-------------|-----------|-------------|-----------|-----------|-----------|-------------|-----------|-------------|-----------|-----------|----|
| \$16,579,945 | \$2,520,000 | \$267,000 | \$1,117,275 | \$110,000 | \$535,000 | \$325,000 | \$3,939,600 | \$690,000 | \$7,000,000 | \$53,720 | \$22,350 | 16 |
| 12,392,785 | 1,677,998 | 50,874 | 766,144 | 4,200 | 293,926 | 94,687 | 3,111,345 | 583,230 | 3,605,677 | 2,208,904 | 2,208,904 | 17 |
| 5,617,562 | 775,000 | 338,000 | 302,690 | 51,300 | 51,300 | 2,184,253 | 365,119 | 547,000 | 50,000 | 1,000,000 | 1,000,000 | 18 |
| 6,307,345 | 546,500 | 40,495 | 585,000 | 142,000 | 328,000 | 655,000 | 1,722,000 | 626,800 | 5,050 | 34,300 | 34,300 | 19 |
| 5,129,303 | 23,500 | 148,000 | 440,350 | 187,000 | 187,000 | 2,807,841 | 281,819 | 1,206,050 | 700 | 34,043 | 34,043 | 20 |
| 10,007,442 | 1,277,145 | 446,747 | 865,752 | 819,464 | 286,500 | 65,000 | 2,787,871 | 2,096,449 | 2,096,449 | 1,714,014 | 1,714,014 | 21 |
| 9,600,212 | 750,000 | 46,433 | 637,624 | 18,500 | 17,500 | 51,000 | 2,296,150 | 365,000 | 2,000,000 | 3,035,000 | 3,035,000 | 22 |
| 6,426,499 | 330,638 | 227,400 | 708,051 | 74,706 | 74,706 | 2,243,547 | 400,000 | 1,652,280 | 178 | 1,188,699 | 1,188,699 | 23 |
| 11,509,309 | 451,473 | 63,353 | 330,510 | 168,719 | 168,719 | 85,044 | 3,439,715 | 6,530,495 | 6,530,495 | 4,000,000 | 4,000,000 | 24 |
| 4,847,882 | 93,981 | 392,618 | 392,618 | 31,015 | 31,015 | 55,040 | 1,736,055 | 331,193 | 1,340,682 | 867,298 | 867,298 | 25 |
| 10,549,661 | 1,186,200 | 35,150 | 342,150 | 147,500 | 318,500 | 236,300 | 3,639,885 | 330,000 | 3,423,500 | 890,476 | 890,476 | 26 |
| 14,721,311 | 455,000 | 42,122 | 416,800 | 505,600 | 13,800 | 13,800 | 3,650,702 | 810,827 | 8,705,860 | 120,600 | 120,600 | 27 |
| 5,704,475 | 107,000 | 61,000 | 488,275 | 190,992 | 756,965 | 182,600 | 2,927,000 | 400,000 | 351,000 | 1,197,600 | 1,197,600 | 28 |
| 6,739,614 | 628,000 | 91,781 | 609,054 | 16,500 | 16,500 | 4,250 | 2,655,802 | 298,935 | 1,302,000 | 199,999 | 199,999 | 29 |
| 6,862,747 | 444,500 | 132,000 | 554,730 | 4,300 | 151,000 | 51,000 | 2,670,610 | 186,550 | 1,818,500 | 1,035,107 | 1,035,107 | 30 |
| 3,658,000 | 35,000 | 87,000 | 346,000 | 4,300 | 17,500 | 51,000 | 620,000 | 279,000 | 2,001,700 | 134,000 | 134,000 | 31 |
| 5,498,827 | 635,500 | 13,000 | 290,277 | 270,726 | 5,100 | 37,750 | 2,125,000 | 315,000 | 2,051,550 | 757,217 | 757,217 | 32 |
| 4,755,613 | 244,500 | 212,000 | 451,759 | 350,050 | 37,750 | 37,750 | 2,122,311 | 183,000 | 499,000 | 57,617 | 57,617 | 33 |
| 4,837,156 | 467,500 | 35,150 | 350,050 | 689,046 | 7,000 | 13,500 | 2,018,500 | 303,000 | 1,557,441 | 528,298 | 528,298 | 34 |
| 4,068,292 | 238,100 | 66,898 | 689,046 | 7,000 | 13,500 | 13,500 | 2,206,500 | 217,000 | 122,450 | 25,000 | 25,000 | 35 |
| 1,489,439 | 134,500 | 46,000 | 128,000 | 157,500 | 28,000 | 28,000 | 907,439 | 65,000 | 163,000 | 28,500 | 28,500 | 36 |
| 2,902,500 | 572,000 | 122,000 | 264,500 | 59,160 | 92,102 | 1,000 | 1,140,000 | 282,000 | 308,000 | 317,134 | 317,134 | 37 |
| 3,931,915 | 423,750 | 35,548 | 425,221 | 350,246 | 2,400 | 1,000 | 1,428,000 | 370,000 | 781,000 | 778,000 | 778,000 | 38 |
| 4,593,297 | 685,000 | 21,800 | 350,246 | 128,710 | 171,055 | 533,800 | 1,511,651 | 30,000 | 1,213,200 | 517,943 | 517,943 | 39 |
| 2,484,968 | 69,690 | 136,620 | 301,730 | 7,000 | 13,500 | 13,500 | 533,800 | 226,000 | 399,420 | | | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | |
|-------------|-----------|----------|-----------|---------|---------|-------------|-----------|-------------|-----------|----|
| \$5,397,990 | \$245,659 | \$12,438 | \$585,206 | \$3,126 | \$1,000 | \$2,046,685 | \$611,025 | \$1,276,351 | \$616,500 | 41 |
| 3,810,921 | 280,700 | 33,500 | 380,416 | 5,000 | 5,000 | 1,541,495 | 340,967 | 250,065 | 978,788 | 42 |
| 4,339,379 | 557,829 | 84,981 | 447,375 | 23,000 | 23,000 | 1,262,850 | 474,000 | 1,820,969 | 11,000 | 43 |
| 3,077,165 | 325,000 | 87,725 | 240,900 | 25,400 | 25,400 | 1,268,000 | 313,875 | 342,000 | 314,140 | 44 |
| 8,238,163 | 449,380 | 49,361 | 285,905 | 104,865 | 104,865 | 2,243,578 | 4,291,762 | 4,291,762 | 499,437 | 45 |
| 4,402,646 | 450,681 | 118,181 | 447,740 | 222,026 | 222,026 | 1,756,068 | 270,500 | 511,450 | 625,000 | 46 |
| 8,773,740 | 520,084 | 114,325 | 312,889 | 176,655 | 9,691 | 3,327,060 | 1,988,330 | 1,988,330 | 2,317,178 | 47 |
| 2,475,875 | 22,000 | 8,825 | 258,000 | 142,237 | 2,900 | 1,393,650 | 70,000 | 513,000 | 207,500 | 48 |
| 3,593,330 | 1,550,000 | 24,320 | 205,395 | 76,000 | 70,000 | 579,265 | 28,090 | 867,923 | 120,600 | 49 |
| 2,243,700 | 162,000 | 48,700 | 464,000 | 80,000 | 8,500 | 650,000 | 143,000 | 160,000 | 504,000 | 50 |
| 2,500,675 | 155,000 | 42,500 | 256,675 | 80,000 | 8,500 | 1,378,000 | 200,000 | 310,000 | 70,000 | 51 |
| 1,591,267 | 88,000 | 4,750 | 163,279 | 101,277 | 101,277 | 915,517 | 160,000 | 543,000 | 40,000 | 52 |
| 1,598,894 | 140,000 | 28,725 | 299,314 | 122,334 | 16,200 | 620,890 | 249,000 | 171,000 | 537,000 | 53 |
| 3,610,186 | 381,850 | 1,425 | 276,654 | 130,124 | 44,523 | 1,285,320 | 249,000 | 755,000 | 28,200 | 54 |
| 3,957,688 | 420,000 | 56,100 | 464,000 | 122,334 | 16,200 | 2,211,200 | 452,500 | 374,500 | 344,164 | 55 |
| 2,230,980 | 337,600 | 82,750 | 394,000 | 25,750 | 25,750 | 977,030 | 417,660 | 325,200 | 114,400 | 56 |
| 3,223,554 | 58,000 | 38,800 | 287,967 | 130,124 | 44,523 | 1,815,363 | 216,839 | 597,900 | 482,114 | 57 |
| 3,881,100 | 151,516 | 84,526 | 253,730 | 142,865 | 12,500 | 1,856,131 | 216,839 | 200,541 | 1,439,230 | 58 |
| 4,259,511 | 59,567 | 99,842 | 360,797 | 142,865 | 12,500 | 2,317,841 | 146,000 | 921,845 | 344,164 | 59 |
| 3,272,360 | 487,000 | 800 | 155,000 | 142,865 | 12,500 | 2,149,560 | 146,000 | 315,000 | 19,000 | 60 |

¹ Title vested in United States Government.

STATISTICS OF CITIES.

TABLE 27.—VALUE AT CLOSE OF YEAR OF PRINCIPAL PERMANENT PROPERTIES, EXCLUSIVE

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | VALUE OF PRODUCTIVE PERMANENT PROPERTIES (WORKS OF INDUSTRIES) ¹ | | | | | | | |
|--------------|-----------------------|---|-------------|-----------------------|------------|----------------------------|-------------------------------|-----------------------------|------------------------|
| | | Total. | Waterworks. | Electric light works. | Gas works. | Markets and public scales. | Docks, wharves, and landings. | Cemeteries and crematories. | General real property. |
| 61 | Lawrence, Mass. | \$1,321,422 | \$1,281,938 | | | | | \$39,484 | |
| 62 | Somerville, Mass. | 980,446 | 881,846 | | | | | | \$98,600 |
| 63 | Kansas City, Kans. | 287,500 | | | | | | 50,000 | 237,500 |
| 64 | Savannah, Ga. | 1,811,000 | 1,130,000 | | | \$166,000 | \$275,000 | 175,000 | 65,000 |
| 65 | Hoboken, N. J. | 350,000 | 250,000 | | | | | 100,000 | |
| 66 | Peoria, Ill. | 410,650 | | | | 1,500 | 150,000 | | 188,500 |
| 67 | Duluth, Minn. | 3,494,166 | 2,494,523 | | \$778,016 | | 199,000 | 5,502 | 17,125 |
| 68 | Utica, N. Y. | 17,100 | | | | | | 17,000 | 100 |
| 69 | Manchester, N. H. | 2,059,257 | 1,773,532 | | | 1,000 | | 279,725 | 5,000 |
| 70 | Evansville, Ind. | 1,615,000 | 1,000,000 | | | 15,000 | 50,000 | 550,000 | |
| 71 | Yonkers, N. Y. | 2,238,479 | 2,083,479 | | | 1,500 | 153,500 | | |
| 72 | San Antonio, Tex. | 153,625 | | | | 86,450 | | 20,000 | 47,175 |
| 73 | Elizabeth, N. J. | 25,000 | | | | | 25,000 | | |
| 74 | Waterbury, Conn. | 2,006,000 | 2,000,000 | | | | | | 6,000 |
| 75 | Salt Lake City, Utah. | 5,338,454 | 4,752,620 | | | | | 104,993 | 480,841 |
| 76 | Erie, Pa. | 2,197,843 | 2,188,913 | | | 600 | | | 8,330 |
| 77 | Wilkesbarre, Pa. | 78,000 | | | | | | 78,000 | |
| 78 | Schenectady, N. Y. | 1,053,661 | 1,053,661 | | | | | | |
| 79 | Norfolk, Va. | 1,973,700 | 1,500,000 | | | 358,000 | | 64,000 | 51,700 |
| 80 | Houston, Tex. | | | | | | | | |
| 81 | Charleston, S. C. | 48,040 | | | | 16,600 | 5,200 | 140 | 26,100 |
| 82 | Harrisburg, Pa. | 2,393,865 | 2,393,865 | | | | | | |
| 83 | Portland, Me. | 127,500 | | | | 2,500 | | 125,000 | |
| 84 | Dallas, Tex. | 1,666,099 | 1,666,099 | | | | | | |
| 85 | Tacoma, Wash. | 3,051,455 | 2,100,000 | \$730,000 | | | 31,463 | 100,000 | 89,992 |
| 86 | Terre Haute, Ind. | 55,750 | | | | | | 45,750 | 10,000 |
| 87 | Youngstown, Ohio. | 1,358,000 | 1,303,170 | | | 1,500 | | | 53,330 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | |
|-----|----------------------|-------------|-------------|----------|-----------|----------|-----------|----------|----------|-----------|
| 88 | Fort Wayne, Ind. | \$1,629,000 | \$1,600,000 | | | \$15,000 | | | \$14,000 | |
| 89 | Holyoke, Mass. | 2,224,912 | 1,295,308 | () | () | | | | | \$929,604 |
| 90 | Akron, Ohio. | 45,500 | | | | 45,500 | | | | |
| 91 | Brockton, Mass. | 1,676,525 | 1,652,500 | | | | | \$24,025 | | |
| 92 | Saginaw, Mich. | 1,077,300 | 885,000 | | | 8,000 | | 184,300 | | |
| 93 | Lincoln, Nebr. | 1,438,241 | 1,350,650 | \$86,691 | | 900 | | | | |
| 94 | Lancaster, Pa. | 1,425,000 | 1,250,000 | | | 175,000 | | | | |
| 95 | Covington, Ky. | 1,630,000 | 1,630,000 | | | 22,000 | \$5,000 | | | 33,000 |
| 96 | Altoona, Pa. | 2,000,000 | 2,000,000 | | | | | | | |
| 97 | Spokane, Wash. | 2,067,000 | 2,050,000 | | | | | | 17,000 | |
| 98 | Birmingham, Ala. | 11,200 | | | | | | 11,200 | | |
| 99 | Pawtucket, R. I. | 2,037,284 | 2,006,216 | | | | 13,068 | 18,000 | | |
| 100 | South Bend, Ind. | 850,277 | 848,521 | | | | | 500 | 1,256 | |
| 101 | Binghamton, N. Y. | 3,017,200 | 3,000,000 | | | | | | 17,200 | |
| 102 | Augusta, Ga. | 3,364,046 | 1,176,831 | | | | 35,000 | 40,580 | 22,485 | 2,089,150 |
| 103 | Bayonne, N. J. | 480,760 | 400,760 | | | | 80,000 | | | |
| 104 | Mobile, Ala. | 2,298,000 | 755,000 | | | 9,000 | 1,500,000 | 34,000 | | |
| 105 | Johnstown, Pa. | | | | | | | | | |
| 106 | McKeesport, Pa. | 405,000 | 400,000 | | | | 5,000 | | | |
| 107 | Dubuque, Iowa. | 666,000 | 620,000 | | | 1,000 | 45,000 | | | |
| 108 | Butte, Mont. | | | | | | | | | |
| 109 | Springfield, Ohio. | 1,006,000 | 1,000,000 | | | 500 | | 5,500 | | |
| 110 | Wheeling, W. Va. | 2,191,000 | 1,500,000 | 130,000 | \$450,000 | 100,000 | 5,000 | 6,000 | | |
| 111 | Sioux City, Iowa. | 619,020 | 552,720 | | | 400 | | 5,900 | 60,000 | |
| 112 | Bay City, Mich. | 861,110 | 767,858 | 75,592 | | 2,255 | 6,000 | 9,405 | | |
| 113 | Allentown, Pa. | 799,314 | 759,314 | | | | | | 40,000 | |
| 114 | Davenport, Iowa. | 48,000 | | | | | 38,000 | 10,000 | | |
| 115 | Montgomery, Ala. | 720,500 | 700,000 | | | | | 5,500 | 15,000 | |
| 116 | East St. Louis, Ill. | 100 | | | | 100 | | | | |
| 117 | Little Rock, Ark. | 200,620 | | | | | 40,000 | 57,620 | 103,000 | |
| 118 | Quincy, Ill. | 272,500 | | | | 22,000 | 230,000 | 20,500 | | |
| 119 | York, Pa. | | | | | | | | | |
| 120 | Springfield, Ill. | 1,577,000 | 1,500,000 | | | 12,000 | | 50,000 | 15,000 | |
| 121 | Malden, Mass. | 1,181,762 | 1,141,762 | | | | | 40,000 | | |
| 122 | Canton, Ohio. | 1,185,000 | 1,000,000 | | | 185,000 | | | | |
| 123 | Passaic, N. J. | | | | | | | | | |
| 124 | Haverhill, Mass. | 1,432,031 | 1,410,891 | | | 3,500 | 4,375 | 13,325 | | |
| 125 | Topeka, Kans. | 695,500 | 630,000 | 65,000 | | 500 | | | | |
| 126 | Salem, Mass. | 2,078,282 | 1,944,582 | | | 52,600 | 100 | 81,000 | | |
| 127 | Atlantic City, N. J. | 1,390,179 | 1,390,179 | | | | | | | |
| 128 | Chester, Pa. | 23,610 | | | | | 23,610 | | | |
| 129 | Chelsea, Mass. | 462,000 | 462,000 | | | | | | | |
| 130 | Newton, Mass. | 2,220,545 | 2,214,245 | | | | | 6,300 | | |
| 131 | Superior, Wis. | 5,500 | | | | | | | 5,500 | |
| 132 | Elmira, N. Y. | 114,000 | | | | | | 114,000 | | |

¹ Equipment, lands, buildings, etc.

GENERAL TABLES.

293

OF THE ASSETS OF SINKING, INVESTMENT, AND PUBLIC TRUST FUNDS: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| VALUE OF PRINCIPAL UNPRODUCTIVE PERMANENT PROPERTIES. ¹ | | | | | | | | | | | | City number. |
|--|-----------------|--------------------|------------------|-------------------------|------------|--------------------------|-------------|--|--------------------|----------------------------------|--|--------------|
| Total. | City 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 permanent properties. | |
| \$3,475,140 | \$116,000 | \$57,243 | \$193,600 | \$159,925 | \$8,043 | | \$2,030,906 | \$62,576 | \$528,878 | | \$317,969 | 61 |
| 2,894,639 | 149,987 | 57,000 | 288,177 | 37,902 | 19,787 | | 1,473,122 | 67,000 | 799,781 | | 1,883 | 62 |
| 1,069,097 | 30,000 | 250 | 82,000 | | 3,750 | | 703,582 | 104,515 | 115,000 | | 30,000 | 63 |
| 5,817,464 | 329,164 | 87,500 | 228,500 | | 1,800 | \$36,500 | 50,000 | 26,000 | 5,008,000 | | 50,000 | 64 |
| 1,878,200 | 257,000 | 38,000 | 191,200 | | | | 867,000 | 130,000 | 364,000 | \$10,000 | 21,900 | 65 |
| 2,389,400 | 260,000 | 3,000 | 175,400 | | 15,500 | 55,000 | 1,037,500 | 183,000 | 580,000 | | 80,000 | 66 |
| 3,378,854 | 86,706 | 84,674 | 259,343 | | 3,000 | | 1,947,990 | 154,000 | 554,641 | | 288,500 | 67 |
| 1,858,817 | 152,932 | 54,884 | 184,340 | | 83,932 | | 852,575 | 318,959 | 111,200 | 3,500 | 96,495 | 68 |
| 2,773,659 | 250,000 | 70,750 | 265,246 | 110,510 | | | 796,105 | 95,000 | 707,000 | | 479,048 | 69 |
| 1,242,500 | 60,000 | 21,000 | 168,000 | | | | 830,000 | | 163,500 | | | 70 |
| 1,988,920 | 110,000 | 108,000 | 114,150 | | 29,000 | | 1,354,870 | 81,100 | 159,500 | 22,300 | 10,000 | 71 |
| 1,807,286 | 367,370 | 1,900 | 87,685 | | 68,860 | | 452,075 | 75,000 | 617,030 | | 137,366 | 72 |
| 710,900 | 55,000 | 1,000 | 106,000 | 18,000 | | | 401,500 | | 115,600 | | 13,800 | 73 |
| 1,919,200 | 175,000 | 25,200 | 166,600 | 105,400 | | | 897,500 | 141,500 | 230,000 | | 178,000 | 74 |
| 2,947,049 | 527,346 | 27,819 | 120,211 | | 10,311 | 36,446 | 1,366,019 | 202,760 | 460,934 | | 135,203 | 75 |
| 1,981,033 | 132,394 | 7,289 | 216,631 | | 18,070 | | 1,081,580 | 149,500 | 162,500 | | 193,069 | 76 |
| 2,459,897 | 136,780 | 7,000 | 161,391 | | | 15,000 | 639,726 | | 1,500,000 | | | 77 |
| 915,608 | 77,500 | | 145,665 | | 9,020 | | 591,923 | | 70,000 | | 21,500 | 78 |
| 1,499,321 | 156,000 | 13,400 | 144,391 | 39,000 | 1,000 | 172,500 | 387,030 | 62,000 | 418,500 | | 105,500 | 79 |
| 1,988,258 | 642,022 | | 193,552 | | 375 | 52,099 | 590,542 | 65,000 | 36,512 | | 408,156 | 80 |
| 1,313,268 | 235,565 | 79,332 | 139,260 | 182,500 | 133,430 | | 253,181 | | 290,000 | | | 81 |
| 1,502,889 | 2,375 | 1,625 | 79,000 | | 150,000 | | 999,889 | | 190,000 | | 80,000 | 82 |
| 2,056,950 | 250,000 | | 105,250 | 191,900 | | | 728,000 | 106,800 | 373,000 | | 302,000 | 83 |
| 1,590,253 | 152,500 | 500 | 311,810 | | 22,500 | 25,970 | 438,707 | 87,000 | 243,100 | | 308,166 | 84 |
| 2,109,834 | 345,420 | 6,000 | 163,498 | | 1,500 | | 1,104,216 | 103,027 | 380,500 | | 5,673 | 85 |
| 983,800 | 27,000 | 2,500 | 104,900 | | | | 654,400 | 100,000 | 85,000 | | 10,000 | 86 |
| 2,021,182 | 59,088 | 5,454 | 177,180 | | 3,604 | | 1,355,000 | | 365,250 | | 55,606 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-------------|----------|---------|-----------|----------|----------|---------|-----------|-----------|----------|---------|----------|-----|
| \$1,371,670 | \$96,000 | \$1,500 | \$131,370 | ----- | \$10,500 | ----- | \$835,050 | \$197,250 | \$85,000 | ----- | \$15,000 | 88 |
| 2,328,600 | 540,600 | ----- | 201,660 | \$37,830 | 5,700 | ----- | 876,600 | ----- | 177,905 | \$6,325 | 481,980 | 89 |
| 1,674,650 | 15,300 | 13,000 | 200,250 | ----- | 10,500 | \$4,000 | 970,000 | 102,600 | 205,500 | ----- | 153,500 | 90 |
| 1,495,690 | 364,000 | 52,000 | 126,350 | 30,775 | ----- | ----- | 716,050 | 47,000 | 27,200 | ----- | 132,315 | 91 |
| 1,804,986 | 172,321 | 14,300 | 102,000 | ----- | 2,065 | ----- | 919,700 | ----- | 100,000 | ----- | 494,600 | 92 |
| 773,426 | 57,534 | 1,040 | 43,248 | ----- | 500 | ----- | 509,877 | 120,500 | 40,727 | ----- | ----- | 93 |
| 893,800 | 52,700 | 11,300 | 67,500 | ----- | ----- | ----- | 711,800 | 5,000 | 5,000 | ----- | 45,500 | 94 |
| 984,600 | 285,000 | ----- | 98,800 | ----- | 20,000 | 101,000 | 333,000 | 135,800 | 2,000 | ----- | 9,000 | 95 |
| 1,077,400 | 52,600 | 7,800 | 129,000 | ----- | ----- | ----- | 888,000 | ----- | ----- | ----- | ----- | 96 |
| 2,381,316 | 153,500 | 18,230 | 108,574 | ----- | 6,400 | ----- | 1,260,680 | 125,180 | 273,700 | ----- | 435,052 | 97 |
| 1,102,000 | 265,500 | 5,000 | 110,000 | ----- | ----- | 26,500 | 395,000 | ----- | 220,000 | ----- | 80,000 | 98 |
| 1,729,677 | 69,893 | 46,992 | 207,054 | 21,503 | ----- | ----- | 720,022 | 318,051 | 97,073 | ----- | 249,089 | 99 |
| 1,080,007 | 102,070 | 8,102 | 117,009 | ----- | ----- | ----- | 710,000 | 60,000 | 82,386 | ----- | 440 | 100 |
| 1,125,500 | 175,000 | ----- | 79,500 | ----- | 44,500 | ----- | 400,000 | 90,000 | 90,000 | ----- | 325,000 | 101 |
| 486,137 | 13,500 | 8,523 | 87,757 | ----- | 44,000 | ----- | ----- | ----- | 85,000 | ----- | 247,357 | 102 |
| 906,200 | 70,000 | 94,500 | 105,450 | ----- | ----- | ----- | 501,750 | 70,000 | 64,500 | ----- | ----- | 103 |
| 1,103,700 | 286,500 | 76,000 | 100,000 | 11,200 | 28,500 | ----- | ----- | ----- | 601,500 | ----- | ----- | 104 |
| 1,351,558 | 105,758 | ----- | ----- | ----- | 5,000 | ----- | 665,000 | ----- | 397,000 | ----- | 178,800 | 105 |
| 1,085,053 | 49,585 | 156,000 | 30,800 | ----- | ----- | ----- | 745,456 | 68,212 | 20,000 | ----- | 15,000 | 106 |
| 846,909 | 46,500 | 5,000 | 106,309 | ----- | ----- | ----- | 416,900 | 135,000 | 116,000 | ----- | 21,200 | 107 |
| 1,218,442 | 78,000 | 11,000 | 118,442 | ----- | ----- | 500 | 880,000 | 109,000 | ----- | ----- | 21,500 | 108 |
| 1,773,000 | 265,000 | ----- | 109,000 | ----- | 126,000 | 30,000 | 920,000 | 100,000 | 22,000 | ----- | 201,000 | 109 |
| 1,413,000 | 158,000 | 1,000 | 100,000 | ----- | 3,000 | 6,000 | 930,000 | 40,000 | 25,000 | ----- | 150,000 | 110 |
| 1,418,601 | 145,000 | 38,500 | 83,778 | ----- | 25,400 | ----- | 892,913 | 13,400 | 40,500 | ----- | 179,110 | 111 |
| 1,352,542 | 220,000 | 2,476 | 135,054 | ----- | ----- | ----- | 515,383 | 78,139 | 87,611 | ----- | 313,879 | 112 |
| 1,044,364 | 51,410 | 5,600 | 149,905 | ----- | 1,097 | ----- | 819,352 | ----- | 273,201 | ----- | 17,000 | 113 |
| 1,286,472 | 85,000 | 19,400 | 86,000 | ----- | ----- | ----- | 660,224 | 137,647 | 208,100 | ----- | 25,000 | 114 |
| 612,000 | 100,000 | 22,800 | 51,000 | ----- | 26,700 | ----- | 317,000 | 68,500 | 26,000 | ----- | ----- | 115 |
| 1,553,500 | 425,000 | 27,000 | 55,000 | ----- | 10,500 | ----- | 805,000 | 97,000 | 70,000 | ----- | 64,000 | 116 |
| 748,797 | 28,500 | ----- | 30,585 | ----- | 30,400 | 2,160 | 453,867 | ----- | 191,385 | ----- | 11,900 | 117 |
| 1,091,900 | 105,000 | 1,000 | 79,000 | ----- | 7,600 | 55,000 | 519,700 | 71,400 | 253,200 | ----- | ----- | 118 |
| 1,087,003 | 6,300 | 5,300 | 141,100 | ----- | 2,500 | ----- | 813,903 | ----- | 104,400 | ----- | 13,500 | 119 |
| 1,289,300 | 80,000 | 26,000 | 118,800 | ----- | 6,000 | ----- | 526,700 | 132,000 | 323,800 | ----- | 76,000 | 120 |
| 1,521,978 | 49,500 | 6,420 | 187,900 | 39,489 | 4,325 | ----- | 865,716 | 161,528 | 167,800 | ----- | 39,300 | 121 |
| 1,084,500 | 108,000 | 6,000 | 175,000 | ----- | 1,300 | 200 | 545,000 | 90,000 | 89,000 | ----- | 70,000 | 122 |
| 665,100 | 165,000 | 1,000 | 56,000 | 6,000 | 9,700 | ----- | 376,000 | 18,000 | 33,400 | ----- | ----- | 123 |
| 1,375,137 | 116,000 | 7,925 | 139,875 | 61,148 | ----- | ----- | 588,800 | 213,364 | 208,100 | ----- | 39,925 | 124 |
| 1,280,000 | 112,500 | 21,750 | 115,000 | ----- | 3,250 | ----- | 687,000 | 64,000 | 46,500 | ----- | 230,000 | 125 |
| 1,195,950 | 111,700 | 10,300 | 81,700 | 135,000 | 2,500 | ----- | 551,400 | 84,000 | 116,300 | ----- | 103,050 | 126 |
| 1,506,030 | 225,000 | 15,966 | 174,864 | ----- | 15,500 | ----- | 635,000 | 120,000 | 250,000 | ----- | 69,700 | 127 |
| 788,200 | 40,200 | 1,000 | 21,000 | ----- | ----- | ----- | 641,000 | ----- | 85,000 | ----- | ----- | 128 |
| 1,323,850 | 100,000 | 82,000 | 152,000 | ----- | 2,300 | ----- | 713,350 | 46,000 | 207,250 | ----- | 20,950 | 129 |
| 2,291,928 | 67,625 | 77,690 | 264,383 | 39,000 | 58,000 | ----- | 1,349,500 | 78,200 | 256,000 | ----- | 101,530 | 130 |
| 1,171,652 | 129,200 | 2,450 | 114,176 | ----- | 2,500 | 12,000 | 624,176 | 69,600 | 26,509 | ----- | 191,050 | 131 |
| 1,267,500 | 174,000 | 3,000 | 122,500 | ----- | ----- | ----- | 658,000 | ----- | 110,000 | ----- | 200,000 | 132 |

¹ Value of electric light works and of gas works included in column "all other."

STATISTICS OF CITIES.

TABLE 27.—VALUE AT CLOSE OF YEAR OF PRINCIPAL PERMANENT PROPERTIES, EXCLUSIVE

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | VALUE OF PRODUCTIVE PERMANENT PROPERTIES (WORKS OF INDUSTRIES). ¹ | | | | | | | |
|--------------|------------------------|--|-------------|-----------------------|------------|----------------------------|-------------------------------|------------------------------|------------------------|
| | | Total. | Waterworks. | Electric light works. | Gas works. | Markets and public scales. | Docks, wharves, and landings. | Cemeteries and crematoriums. | General real property. |
| 133 | Knoxville, Tenn..... | \$100,000 | | | | \$100,000 | | | |
| 134 | Newcastle, Pa..... | | | | | | | | |
| 135 | Jacksonville, Fla..... | 838,755 | \$473,332 | \$365,423 | | | | | |
| 136 | South Omaha, Nebr..... | | | | | | | | |
| 137 | Rockford, Ill..... | 733,743 | 702,722 | | | 8,000 | | | \$23,021 |
| 138 | Chattanooga, Tenn..... | 40,000 | | | | | | \$10,000 | \$30,000 |
| 139 | Joplin, Mo..... | 119,000 | | 75,000 | | 500 | | 18,500 | 25,000 |
| 140 | Galveston, Tex..... | 1,680,000 | 1,550,000 | 65,000 | | | | 25,000 | 40,000 |
| 141 | Fitchburg, Mass..... | 1,167,608 | 1,159,608 | | | | | 8,000 | |
| 142 | Macon, Ga..... | 180,000 | | | | 30,000 | | 50,000 | 100,000 |
| 143 | Auburn, N. Y..... | 682,629 | 663,629 | | | | | 15,000 | 4,000 |
| 144 | Racine, Wis..... | 95,000 | | | | | | 95,000 | |
| 145 | Woonsocket, R. I..... | 1,114,411 | 1,114,011 | | | | | 400 | |
| 146 | Joliet, Ill..... | 612,900 | 600,000 | | | | | 12,900 | |
| 147 | Kalamazoo, Mich..... | 530,700 | 350,000 | 95,000 | | 25,000 | | 37,000 | 23,700 |
| 148 | Wichita, Kans..... | 12,500 | | | | 12,500 | | | |
| 149 | Taunton, Mass..... | 1,679,739 | 1,337,159 | 329,140 | | 300 | | 13,140 | |
| 150 | Sacramento, Cal..... | 2,380,500 | 2,135,500 | | | | \$230,000 | 15,000 | |
| 151 | Oshkosh, Wis..... | 19,000 | | | | | 3,000 | 16,000 | |
| 152 | Pueblo, Colo..... | 708,307 | 702,261 | | | 100 | | 5,946 | |
| 153 | New Britain, Conn..... | 2,050,000 | 2,000,000 | | | | | | 50,000 |
| 154 | La Crosse, Wis..... | 696,014 | 469,699 | | | 31,000 | | | 195,315 |

¹ Equipment, lands, buildings, etc.

OF THE ASSETS OF SINKING, INVESTMENT, AND PUBLIC TRUST FUNDS: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| VALUE OF PRINCIPAL UNPRODUCTIVE PERMANENT PROPERTIES. ¹ | | | | | | | | | | | | City number. |
|--|-----------------|--------------------|------------------|-------------------------|------------|--------------------------|-----------|--|--------------------|----------------------------------|--|--------------|
| Total. | City 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 permanent properties. | |
| \$421,000 | \$32,000 | ----- | \$131,000 | ----- | \$63,000 | ----- | \$183,500 | ----- | \$10,000 | ----- | \$1,500 | 133 |
| 664,799 | 80,000 | ----- | 78,066 | \$15,000 | 1,105 | ----- | 468,328 | ----- | ----- | ----- | 22,300 | 134 |
| 1,087,919 | 170,000 | \$61,352 | 100,067 | ----- | 3,000 | \$11,500 | ----- | \$70,000 | 300,000 | ----- | 372,000 | 135 |
| 882,500 | 500 | ----- | 21,500 | ----- | ----- | ----- | 635,000 | 35,500 | 40,000 | ----- | 150,000 | 136 |
| 1,001,591 | 41,223 | 7,138 | 74,475 | ----- | 1,335 | ----- | 485,813 | 157,250 | 35,000 | ----- | 199,357 | 137 |
| 1,000,250 | 45,000 | ----- | 134,900 | ----- | 104,000 | 6,450 | 472,500 | 75,000 | 137,400 | ----- | 25,000 | 138 |
| 451,800 | 13,500 | 6,500 | 36,500 | ----- | ----- | ----- | 308,000 | 74,000 | 11,500 | ----- | 1,800 | 139 |
| 1,043,000 | 152,000 | ----- | 126,000 | ----- | 25,000 | ----- | 546,000 | ----- | 194,000 | ----- | ----- | 140 |
| 1,772,257 | 72,728 | 46,037 | 135,964 | 46,594 | 203,082 | ----- | 685,042 | 172,460 | 162,108 | ----- | 248,242 | 141 |
| 391,200 | 79,000 | ----- | 95,000 | ----- | 2,200 | ----- | ----- | ----- | 175,000 | ----- | 40,000 | 142 |
| 605,385 | 27,000 | 200 | 67,341 | ----- | 24,000 | ----- | 376,344 | ----- | 14,000 | ----- | 96,500 | 143 |
| 995,649 | 66,000 | 4,500 | 52,600 | ----- | 2,500 | ----- | 550,000 | 75,000 | 148,900 | ----- | 96,149 | 144 |
| 1,001,883 | 197,161 | 35,773 | 70,959 | 12,368 | ----- | ----- | 368,072 | 21,000 | 28,550 | ----- | 268,000 | 145 |
| 1,306,210 | 31,860 | 36,450 | 73,000 | ----- | 2,250 | ----- | 782,000 | 200,000 | 53,150 | ----- | 127,500 | 146 |
| 698,200 | ----- | ----- | 72,000 | ----- | 1,200 | ----- | 490,000 | 120,000 | 15,000 | ----- | ----- | 147 |
| 1,143,350 | 105,000 | 1,650 | 46,000 | ----- | ----- | ----- | 354,000 | 6,700 | 610,000 | ----- | 20,000 | 148 |
| 1,125,448 | 83,500 | 10,500 | 168,000 | 43,500 | 500 | ----- | 479,700 | 164,500 | 60,000 | ----- | 115,248 | 149 |
| 1,531,525 | 5,000 | 9,300 | 100,500 | ----- | ----- | 1,100 | 446,625 | 681,500 | 262,000 | ----- | 25,500 | 150 |
| 1,034,550 | 60,000 | 6,925 | 78,825 | ----- | ----- | 300 | 386,000 | 100,500 | 152,000 | ----- | 250,000 | 151 |
| 2,401,892 | 46,650 | 4,555 | 123,082 | ----- | ----- | 700 | 805,300 | 120,000 | 612,630 | ----- | 688,975 | 152 |
| 1,214,900 | 1,000 | 16,900 | 72,000 | ----- | ----- | ----- | 575,000 | 145,500 | 400,000 | ----- | 4,500 | 153 |
| 659,230 | 65,000 | 9,500 | 174,580 | ----- | 250 | 100 | 341,000 | ----- | 58,800 | ----- | 10,000 | 154 |

TABLE 28.—ASSESSED VALUATION OF PROPERTY, ETC., BASIS OF ASSESSMENT, AND GENERAL PROPERTY TAXES LEVIED: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | ASSESSED VALUATION OF PROPERTY, ETC. ¹ | | | | REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ^{1, 2} | | GENERAL PROPERTY TAXES LEVIED FOR CITY PURPOSES. | | | PER CAPITA— | |
|--------------|------------------|---|------------------------------------|--------------------|--------------------------------------|--|--------------------|--|-----------------------------------|----------------------|--|--|
| | | Total. | Subject to general property taxes. | | Subject to other taxes. ² | Real property. | Personal property. | Amount. | Rate ¹ per \$1,000 of— | | Total assessed valuation. ¹ | Tax levy for city purposes. ² |
| | | | Real property. | Personal property. | | | | | Assessed valuation. | Reported true value. | | |
| | Grand total..... | \$18,744,984,783 | \$15,224,028,037 | \$2,903,576,798 | \$617,379,948 | ..... | ..... | \$314,854,588 | \$17.37 | ..... | \$844.20 | \$14.18 |
| | Group I..... | 12,670,715,486 | 10,547,285,799 | 1,588,914,848 | 534,514,839 | ..... | ..... | 206,237,010 | 16.99 | ..... | 1,028.13 | 16.73 |
| | Group II..... | 2,567,301,003 | 1,899,637,492 | 657,073,971 | 11,589,540 | ..... | ..... | 47,381,190 | 18.54 | ..... | 650.30 | 12.00 |
| | Group III..... | 2,150,143,044 | 1,694,046,411 | 392,870,010 | 68,227,623 | ..... | ..... | 36,744,146 | 17.61 | ..... | 642.38 | 10.98 |
| | Group IV..... | 1,356,825,250 | 1,084,059,335 | 264,717,969 | 8,047,946 | ..... | ..... | 24,492,242 | 18.16 | ..... | 524.79 | 9.47 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|-----------------|-----------------|---------------|---------------|-----|-----|--------------|---------|---------|------------|---------|
| 1 | New York, N. Y..... | \$6,194,329,218 | \$5,221,584,301 | \$690,561,926 | \$282,182,991 | 100 | 100 | \$88,413,165 | \$14.95 | \$14.95 | \$1,548.43 | \$22.10 |
| 2 | Chicago, Ill..... | 407,991,625 | 295,514,443 | 112,477,182 | ..... | 15 | 15 | 22,650,364 | 55.52 | 8.33 | 204.94 | 11.38 |
| 3 | Philadelphia, Pa..... | 1,238,861,426 | 1,237,130,926 | 1,730,500 | ..... | 100 | 100 | 17,974,763 | 14.51 | 14.51 | 874.25 | 12.68 |
| 4 | St. Louis, Mo..... | 527,105,201 | 351,256,919 | 113,661,311 | 62,186,971 | 60 | 25 | 9,391,582 | 20.20 | 9.03 | 827.52 | 14.74 |
| 5 | Boston, Mass..... | 1,260,908,081 | 1,021,443,600 | 227,519,100 | 11,945,381 | 100 | 100 | 18,556,847 | 14.86 | 14.86 | 2,117.82 | 31.17 |
| 6 | Baltimore, Md..... | 503,144,182 | 259,791,448 | 72,215,932 | 171,136,802 | 100 | 100 | 6,604,941 | 19.89 | 19.89 | 921.14 | 12.09 |
| 7 | Cleveland, Ohio..... | 214,033,000 | 214,033,000 | (*) | ..... | 60 | 60 | 5,741,514 | 26.82 | 16.09 | 489.65 | 13.14 |
| 8 | Buffalo, N. Y..... | 275,278,359 | 261,490,665 | 6,735,000 | 7,062,094 | 100 | 100 | 5,900,744 | 22.00 | 22.00 | 730.35 | 15.66 |
| 9 | San Francisco, Cal..... | 524,392,047 | 401,966,350 | 122,425,697 | ..... | 50 | 20 | 6,103,923 | 11.64 | 4.31 | 1,437.96 | 16.74 |
| 10 | Pittsburg, Pa..... | 401,252,592 | 398,982,896 | 2,269,696 | ..... | 80 | 80 | 5,961,547 | 14.86 | 11.89 | 1,101.85 | 16.37 |
| 11 | Cincinnati, Ohio..... | 227,655,320 | 180,528,850 | 47,126,470 | ..... | 60 | 100 | 3,669,804 | 16.12 | 10.55 | 663.07 | 10.69 |
| 12 | Detroit, Mich..... | 275,542,350 | 200,304,940 | 75,237,410 | ..... | 100 | 100 | 4,051,363 | 14.70 | 14.70 | 846.36 | 12.44 |
| 13 | Milwaukee, Wis..... | 191,254,770 | 152,037,355 | 39,217,415 | ..... | 50 | 40 | 3,587,062 | 18.76 | 8.92 | 611.14 | 11.46 |
| 14 | New Orleans, La..... | 170,698,634 | 111,768,121 | 58,930,513 | ..... | 75 | 75 | 3,755,370 | 22.00 | 16.50 | 551.28 | 12.13 |
| 15 | Washington, D. C..... | 258,268,681 | 239,461,985 | 18,806,696 | ..... | 67 | 100 | 3,874,021 | 15.00 | 10.30 | 852.70 | 12.79 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|---------------|---------------|--------------|-------------|-----|-------|-------------|---------|---------|----------|---------|
| 16 | Newark, N. J..... | \$190,268,717 | \$153,006,055 | \$37,262,662 | ..... | 100 | 100 | \$3,152,189 | \$16.57 | \$16.57 | \$671.64 | \$11.13 |
| 17 | Minneapolis, Minn..... | 138,690,490 | 104,002,917 | 34,687,573 | ..... | 50 | 50 | 3,272,934 | 23.60 | 11.80 | 529.41 | 12.49 |
| 18 | Jersey City, N. J..... | 108,209,060 | 95,935,305 | 12,273,755 | ..... | 70 | 70 | 2,150,633 | 19.87 | 13.91 | 465.02 | 9.24 |
| 19 | Louisville, Ky..... | 138,800,000 | 92,435,344 | 46,364,656 | ..... | 85 | 85 | 2,581,680 | 18.60 | 15.81 | 623.37 | 11.59 |
| 20 | Indianapolis, Ind..... | 144,102,940 | 94,761,400 | 49,341,540 | ..... | 70 | 70 | 2,109,774 | 14.64 | 10.25 | 679.10 | 9.94 |
| 21 | Providence, R. I..... | 222,391,940 | 55,514,340 | 166,877,600 | ..... | 100 | 100 | 3,269,162 | 14.70 | 14.70 | 1,119.60 | 16.46 |
| 22 | St. Paul, Minn..... | 96,071,522 | 75,251,237 | 20,820,285 | ..... | 60 | 60 | 2,095,933 | 21.81 | 13.09 | 487.62 | 10.64 |
| 23 | Rochester, N. Y..... | 131,326,533 | 114,244,975 | 12,341,425 | \$4,740,133 | 75 | 75 | 2,458,000 | 19.42 | 14.56 | 721.49 | 13.50 |
| 24 | Kansas City, Mo..... | 117,818,483 | 72,600,340 | 45,218,143 | ..... | 40 | 40 | 2,784,447 | 23.63 | 9.45 | 657.21 | 15.53 |
| 25 | Toledo, Ohio..... | 73,208,890 | 55,593,580 | 17,615,310 | ..... | 60 | 60 | 1,690,393 | 23.09 | 13.85 | 471.44 | 10.89 |
| 26 | Denver, Colo..... | 115,338,920 | 89,307,721 | 26,031,199 | ..... | 60 | 25 | 3,338,128 | 28.94 | 13.20 | 767.30 | 22.21 |
| 27 | Allegheny, Pa..... | 86,664,700 | 85,130,525 | 1,534,175 | ..... | 100 | 100 | 1,589,310 | 18.33 | 18.33 | 606.69 | 11.13 |
| 28 | Columbus, Ohio..... | 79,593,930 | 59,235,780 | 20,355,150 | ..... | 60 | 60 | 1,774,945 | 22.30 | 13.38 | 560.11 | 12.49 |
| 29 | Worcester, Mass..... | 120,865,502 | 95,669,850 | 24,702,750 | 492,902 | 100 | 100 | 1,755,481 | 14.58 | 14.58 | 943.27 | 13.70 |
| 30 | Los Angeles, Cal..... | 156,661,566 | 130,526,767 | 26,134,799 | ..... | 50 | 33 | 1,883,536 | 12.02 | 5.54 | ..... | ..... |
| 31 | Memphis, Tenn..... | 63,095,346 | 51,666,060 | 11,429,286 | ..... | 75 | 95 | 1,472,202 | 23.33 | 18.19 | 520.44 | 12.14 |
| 32 | Omaha, Nebr..... | 21,188,682 | 13,825,550 | 7,363,132 | ..... | 20 | 20 | 1,373,027 | 64.80 | 12.96 | 175.74 | 11.39 |
| 33 | New Haven, Conn..... | 110,001,166 | 98,146,957 | 11,854,209 | ..... | 100 | 100 | 1,492,638 | 13.57 | 13.57 | 924.17 | 12.54 |
| 34 | Syracuse, N. Y..... | 90,112,319 | 82,389,416 | 4,715,705 | 3,007,198 | 92 | 100 | 1,673,222 | 19.34 | 17.75 | 769.34 | 14.29 |
| 35 | Scranton, Pa..... | 65,369,180 | 65,369,180 | ..... | ..... | 80 | ..... | 802,648 | 12.28 | 9.82 | 562.99 | 6.91 |
| 36 | St. Joseph, Mo..... | 30,555,980 | 20,482,550 | 10,073,430 | ..... | 60 | 60 | 397,228 | 13.00 | 7.80 | 264.60 | 3.44 |
| 37 | Paterson, N. J..... | 58,265,810 | 47,131,909 | 11,133,901 | ..... | 65 | 65 | 1,080,246 | 18.54 | 12.05 | 522.43 | 9.69 |
| 38 | Fall River, Mass..... | 81,754,247 | 50,212,900 | 30,305,900 | 1,235,447 | 100 | 100 | 1,265,482 | 15.72 | 15.72 | 773.00 | 11.97 |
| 39 | Portland, Oreg..... | 50,898,491 | 39,804,850 | 11,093,641 | ..... | 50 | 50 | 993,793 | 19.52 | 9.76 | 488.75 | 9.54 |
| 40 | Atlanta, Ga..... | 76,046,589 | 56,388,984 | 17,543,745 | 2,113,860 | 60 | 60 | 924,159 | 12.50 | 7.50 | 740.46 | 9.00 |

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 28.—ASSESSED VALUATION OF PROPERTY, ETC., BASIS OF ASSESSMENT, AND GENERAL PROPERTY TAXES LEVIED: 1905.—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number. | CITY. | ASSESSED VALUATION OF PROPERTY, ETC. ¹ | | | | REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ^{1, 2} | | GENERAL PROPERTY TAXES LEVIED FOR CITY PURPOSES. | | | PER CAPITA— | |
|--------------|----------------------|---|------------------------------------|--------------------|--------------------------------------|--|--------------------|--|-----------------------------------|----------------------|--|--|
| | | Total. | Subject to general property taxes. | | Subject to other taxes. ² | Real property. | Personal property. | Amount. | Rate ¹ per \$1,000 of— | | Total assessed valuation. ¹ | Tax levy for city purposes. ³ |
| | | | Real property. | Personal property. | | | | | Assessed valuation. | Reported true value. | | |
| 41 | Seattle, Wash. | \$65,778,953 | \$53,549,182 | \$12,229,771 | ..... | 60 | 60 | \$1,311,045 | \$19.93 | \$11.96 | \$660.52 | \$13.16 |
| 42 | Dayton, Ohio | 51,010,380 | 39,655,090 | 11,355,290 | ..... | 60 | 60 | 1,146,713 | 22.48 | 13.49 | 518.66 | 11.66 |
| 43 | Albany, N. Y. | 74,128,050 | 63,998,868 | 5,294,085 | \$4,835,103 | 100 | 100 | 1,106,503 | 15.97 | 15.97 | 757.91 | 11.31 |
| 44 | Grand Rapids, Mich. | 77,036,000 | 51,960,245 | 25,075,755 | ..... | 100 | 100 | 949,623 | 12.74 | 12.74 | 788.04 | 9.71 |
| 45 | Cambridge, Mass. | 103,845,600 | 87,851,500 | 15,813,835 | 180,205 | 100 | 100 | 1,734,282 | 16.73 | 16.73 | 1,065.80 | 17.80 |
| 46 | Lowell, Mass. | 71,632,643 | 57,208,845 | 13,517,705 | 906,093 | 100 | 100 | 1,259,532 | 17.81 | 17.81 | 754.91 | 13.27 |
| 47 | Hartford, Conn. | 97,275,342 | 58,518,703 | 7,096,068 | 31,660,571 | 72 | 50 | 1,418,788 | 21.62 | 9.81 | 1,044.17 | 15.23 |
| 48 | Reading, Pa. | 50,550,945 | 50,444,095 | 106,850 | ..... | 67 | 67 | 707,713 | 14.00 | 9.38 | 567.28 | 7.94 |
| 49 | Richmond, Va. | 84,627,245 | 46,914,728 | 37,712,517 | ..... | 75 | 100 | 1,184,781 | 14.00 | 12.22 | 974.07 | 13.64 |
| 50 | Nashville, Tenn. | 44,956,894 | 33,292,300 | 11,664,594 | ..... | 75 | 75 | 674,353 | 15.00 | 11.25 | 533.76 | 8.01 |
| 51 | Trenton, N. J. | 40,150,986 | 33,566,800 | 6,584,186 | ..... | 100 | 100 | 579,889 | 14.44 | 14.44 | 476.97 | 6.89 |
| 52 | Wilmington, Del. | 45,624,891 | 45,624,891 | ..... | ..... | 70 | ..... | 675,212 | 14.80 | 10.36 | 544.06 | 8.05 |
| 53 | Camden, N. J. | 37,476,418 | 34,271,974 | 3,204,444 | ..... | 100 | 100 | 547,156 | 14.60 | 14.60 | 448.56 | 6.56 |
| 54 | Bridgeport, Conn. | 65,716,982 | 58,679,396 | 7,037,586 | ..... | 100 | 100 | 866,054 | 13.18 | 13.18 | 800.83 | 10.55 |
| 55 | Lynn, Mass. | 56,157,073 | 46,130,000 | 9,257,890 | 769,183 | 100 | 100 | 893,695 | 16.14 | 16.14 | 728.92 | 11.60 |
| 56 | Troy, N. Y. | 57,195,102 | 51,372,445 | 2,877,727 | 2,944,930 | 100 | 100 | 877,543 | 16.18 | 16.18 | 749.89 | 11.51 |
| 57 | Des Moines, Iowa | 16,371,120 | 12,596,360 | 3,774,830 | ..... | 25 | 25 | 1,091,746 | 66.09 | 16.67 | 216.48 | 14.44 |
| 58 | New Bedford, Mass. | 64,370,861 | 40,293,975 | 22,433,450 | 1,643,436 | 100 | 100 | 1,038,919 | 16.56 | 16.56 | 865.64 | 13.97 |
| 59 | Springfield, Mass. | 80,904,477 | 63,273,330 | 16,403,220 | 1,227,927 | 90 | 90 | 1,053,126 | 13.22 | 11.90 | 1,100.14 | 14.32 |
| 60 | Oakland, Cal. | 55,981,043 | 36,344,294 | 19,636,749 | ..... | 75 | 75 | 702,629 | 12.55 | 9.41 | 770.35 | 9.67 |
| 61 | Lawrence, Mass. | 46,235,468 | 36,224,000 | 9,552,250 | 459,218 | 100 | 100 | 670,717 | 14.65 | 14.65 | 660.04 | 9.57 |
| 62 | Somerville, Mass. | 59,146,600 | 53,392,000 | 5,691,000 | 63,600 | 100 | 100 | 953,013 | 16.13 | 16.13 | 853.83 | 13.76 |
| 63 | Kansas City, Kans. | 13,019,735 | 9,337,055 | 3,682,680 | ..... | 25 | 25 | 533,809 | 41.00 | 10.25 | 192.56 | 7.89 |
| 64 | Savannah, Ga. | 43,197,497 | 29,970,933 | 13,226,564 | ..... | 75 | 25 | 626,364 | 14.50 | 6.74 | 641.76 | 9.31 |
| 65 | Hoboken, N. J. | 34,517,865 | 32,013,500 | 2,504,365 | ..... | 67 | 67 | 548,934 | 15.90 | 10.65 | 527.25 | 8.38 |
| 66 | Peoria, Ill. | 11,041,624 | 8,028,005 | 3,013,619 | ..... | 70 | 70 | 730,956 | 66.20 | 46.34 | 169.80 | 11.24 |
| 67 | Duluth, Minn. | 30,728,735 | 23,862,207 | 6,866,525 | ..... | 40 | 33 | 805,709 | 26.30 | 10.01 | 473.17 | 12.41 |
| 68 | Utica, N. Y. | 37,953,530 | 28,052,850 | 4,963,380 | 4,937,300 | 67 | 67 | 698,521 | 21.16 | 14.18 | 596.31 | 10.97 |
| 69 | Manchester, N. H. | 34,176,466 | 26,350,509 | 6,360,957 | 1,465,000 | 100 | 100 | 532,805 | 16.29 | 16.29 | 538.92 | 8.40 |
| 70 | Evansville, Ind. | 26,773,730 | 19,198,570 | 7,575,160 | ..... | 70 | 70 | 477,874 | 17.85 | 12.50 | 424.09 | 7.57 |
| 71 | Yonkers, N. Y. | 45,186,546 | 41,827,910 | 3,040,000 | 312,636 | 100 | 100 | 964,239 | 21.49 | 21.49 | 735.77 | 15.70 |
| 72 | San Antonio, Tex. | 36,255,380 | 27,606,670 | 8,648,710 | ..... | 67 | 33 | 652,217 | 17.99 | 9.68 | 592.93 | 10.67 |
| 73 | Elizabeth, N. J. | 24,116,699 | 21,025,749 | 3,090,950 | ..... | 100 | 100 | 541,295 | 22.45 | 22.45 | 398.56 | 8.95 |
| 74 | Waterbury, Conn. | 50,186,036 | 41,249,739 | 8,936,297 | ..... | 75 | 75 | 680,609 | 13.56 | 10.17 | 834.92 | 11.32 |
| 75 | Salt Lake City, Utah | 39,671,996 | 28,599,908 | 11,072,088 | ..... | 70 | 70 | 761,702 | 19.20 | 13.44 | 673.39 | 12.93 |
| 76 | Erie, Pa. | 21,161,097 | 21,161,097 | ..... | (4) | 50 | 50 | 470,835 | 22.25 | 11.12 | 359.99 | 8.01 |
| 77 | Wilkesbarre, Pa. | 38,504,867 | 36,285,487 | 2,219,380 | ..... | 80 | 80 | 399,140 | 11.00 | 8.80 | 655.73 | 6.80 |
| 78 | Schenectady, N. Y. | 24,952,630 | 22,278,220 | 2,080,850 | 593,560 | 75 | 100 | 462,296 | 18.98 | 14.54 | 428.64 | 7.94 |
| 79 | Norfolk, Va. | 37,143,996 | 29,281,830 | 1,267,490 | 6,594,686 | 67 | 40 | 519,338 | 17.00 | 11.08 | 640.35 | 8.95 |
| 80 | Houston, Tex. | 37,141,000 | 28,962,166 | 8,178,834 | ..... | 50 | 25 | 742,820 | 20.00 | 8.20 | 659.70 | 13.19 |
| 81 | Charleston, S. C. | 18,148,515 | 12,660,545 | 4,623,235 | 804,735 | 50 | 50 | 475,304 | 27.50 | 13.75 | 322.74 | 8.45 |
| 82 | Harrisburg, Pa. | 33,244,986 | 31,629,986 | 65,000 | \$1,550,000 | 67 | 67 | 475,425 | 15.00 | 10.05 | 606.58 | 8.68 |
| 83 | Portland, Me. | 51,026,005 | 35,600,350 | 15,425,655 | ..... | 80 | 80 | 908,358 | 17.80 | 14.24 | 939.19 | 16.72 |
| 84 | Dallas, Tex. | 39,834,475 | 27,893,725 | 11,940,750 | ..... | 67 | 67 | 657,268 | 16.50 | 11.06 | 762.41 | 12.58 |
| 85 | Tacoma, Wash. | 25,260,315 | 20,333,229 | 4,927,086 | ..... | 60 | 60 | 577,663 | 22.87 | 13.72 | 486.13 | 11.12 |
| 86 | Terre Haute, Ind. | 25,129,430 | 18,118,770 | 7,010,660 | ..... | 60 | 60 | 484,266 | 19.27 | 11.56 | 484.16 | 9.33 |
| 87 | Youngstown, Ohio | 25,596,740 | 17,553,380 | 8,043,360 | ..... | 40 | 40 | 573,367 | 22.40 | 8.96 | 496.87 | 11.13 |

¹ For territory covered by city government.² Special property, business, and poll taxes.³ For general property taxes.⁴ Assessed valuation of occupations included with that of real property.⁵ Estimated.

TABLE 28.—ASSESSED VALUATION OF PROPERTY, ETC., BASIS OF ASSESSMENT, AND GENERAL PROPERTY TAXES LEVIED: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | ASSESSED VALUATION OF PROPERTY, ETC. ¹ | | | | REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). ^{1, 2} | | GENERAL PROPERTY TAXES LEVIED FOR CITY PURPOSES. | | | PER CAPITA— | |
|--------------|----------------------|---|------------------------------------|--------------------|--------------------------------------|--|--------------------|--|-----------------------------------|----------------------|--|--|
| | | Total. | Subject to general property taxes. | | Subject to other taxes. ² | Real property. | Personal property. | Amount. | Rate ¹ per \$1,000 of— | | Total assessed valuation. ¹ | Tax levy for city purposes. ¹ |
| | | | Real property. | Personal property. | | | | | Assessed valuation. | Reported true value. | | |
| 88 | Fort Wayne, Ind. | \$27,108,350 | \$19,950,260 | \$7,158,090 | | 65 | 65 | \$393,069 | \$14.50 | \$9.42 | \$542.44 | \$7.87 |
| 89 | Holyoke, Mass. | 41,723,460 | 31,091,290 | 10,112,870 | \$519,300 | 100 | 100 | 634,130 | 15.39 | 15.39 | 835.57 | 12.70 |
| 90 | Akron, Ohio. | 22,774,920 | 16,589,300 | 6,185,620 | | 60 | 60 | 589,871 | 25.90 | 15.54 | 461.00 | 11.94 |
| 91 | Brockton, Mass. | 32,147,255 | 27,054,130 | 4,946,375 | 146,750 | 100 | 100 | 569,792 | 17.80 | 17.80 | 672.62 | 11.92 |
| 92 | Saginaw, Mich. | 24,070,226 | 15,471,775 | 8,598,451 | | 100 | 100 | 316,694 | 13.35 | 13.35 | 504.87 | 6.64 |
| 93 | Lincoln, Nebr. | 6,184,870 | 3,637,949 | 2,546,921 | | 15 | 20 | 337,075 | 54.50 | 9.11 | 131.95 | 7.19 |
| 94 | Lancaster, Pa. | 18,664,841 | 18,550,826 | 39,015 | \$75,000 | 67 | 67 | 241,668 | 13.00 | 8.71 | 404.14 | 5.23 |
| 95 | Covington, Ky. | 21,117,867 | 16,313,600 | 4,804,267 | | 75 | 75 | 369,563 | 17.50 | 13.12 | 460.31 | 8.06 |
| 96 | Altoona, Pa. | 19,270,625 | 19,270,625 | | | 62 | | 327,601 | 17.00 | 10.54 | 423.00 | 7.19 |
| 97 | Spokane, Wash. | 26,845,317 | 25,048,667 | 1,796,650 | | 60 | 60 | 563,686 | 21.00 | 12.60 | 592.44 | 12.44 |
| 98 | Birmingham, Ala. | 25,234,026 | 19,278,112 | 5,955,914 | | 40 | 40 | 252,340 | 10.00 | 4.00 | 565.28 | 5.65 |
| 99 | Pawtucket, R. I. | 37,661,380 | 31,657,540 | 6,003,840 | | 67 | 67 | 553,622 | 14.70 | 9.85 | 868.15 | 12.76 |
| 100 | South Bend, Ind. | 18,809,060 | 12,062,670 | 6,746,390 | | 50 | 30 | 389,440 | 20.70 | 8.35 | 435.35 | 9.01 |
| 101 | Binghamton, N. Y. | 31,382,624 | 29,279,768 | 1,274,700 | 828,156 | 75 | 50 | 598,867 | 19.60 | 14.39 | 728.20 | 13.90 |
| 102 | Augusta, Ga. | 22,168,735 | 14,693,240 | 6,792,584 | 682,911 | 80 | 80 | 268,573 | 12.50 | 10.00 | 521.48 | 6.32 |
| 103 | Bayonne, N. J. | 18,664,979 | 16,997,917 | 1,667,062 | | 75 | 75 | 371,783 | 19.92 | 14.94 | 441.65 | 8.80 |
| 104 | Mobile, Ala. | 19,052,625 | 12,823,903 | 6,228,722 | | 60 | 50 | 257,210 | 13.50 | 6.75 | 451.87 | 6.10 |
| 105 | Johnstown, Pa. | 15,794,321 | 15,794,321 | (³) | | 57 | | 262,897 | 16.65 | 11.16 | 374.63 | 6.24 |
| 106 | McKeesport, Pa. | 19,279,676 | 19,279,676 | | | 50 | | 373,229 | 19.36 | 9.68 | 458.78 | 8.88 |
| 107 | Dubuque, Iowa. | 23,699,010 | 17,292,960 | 6,406,050 | | 65 | 65 | 386,744 | 16.32 | 10.61 | 565.06 | 9.22 |
| 108 | Butte, Mont. | 21,772,160 | 21,772,160 | (³) | | 60 | 60 | 391,898 | 18.00 | 10.80 | 521.40 | 9.39 |
| 109 | Springfield, Ohio. | 20,981,860 | 14,369,375 | 6,612,485 | | 67 | 100 | 378,093 | 18.02 | 13.47 | 506.40 | 9.13 |
| 110 | Wheeling, W. Va. | 23,666,695 | 15,266,895 | 8,229,800 | | 75 | 50 | 307,806 | 13.10 | 3.36 | 572.28 | 7.50 |
| 111 | Sioux City, Iowa. | 6,611,378 | 5,063,295 | 1,548,083 | | 25 | 25 | 427,813 | 64.71 | 16.18 | 161.44 | 10.45 |
| 112 | Bay City, Mich. | 15,005,469 | 11,302,043 | 3,703,426 | | 100 | 100 | 426,070 | 28.39 | 28.39 | 369.47 | 10.49 |
| 113 | Allentown, Pa. | 26,175,069 | 26,086,364 | 88,705 | | 80 | 80 | 320,074 | 11.44 | 9.15 | 645.17 | 7.89 |
| 114 | Davenport, Iowa. | 19,526,996 | 11,700,251 | 7,826,745 | | 45 | 45 | 457,285 | 23.42 | 10.54 | 490.67 | 11.49 |
| 115 | Montgomery, Ala. | 17,146,927 | 12,409,165 | 4,737,762 | | 67 | 67 | 192,915 | 11.25 | 7.54 | 431.16 | 4.85 |
| 116 | East St. Louis, Ill. | 7,050,195 | 4,903,110 | 2,147,085 | | 65 | 50 | 462,845 | 65.65 | 39.10 | 179.01 | 11.75 |
| 117 | Little Rock, Ark. | 18,920,540 | 13,140,753 | 5,779,787 | | 50 | 50 | 208,126 | 11.00 | 5.50 | 488.70 | 5.38 |
| 118 | Quincy, Ill. | 5,676,325 | 3,784,455 | 1,855,870 | 36,000 | 20 | 20 | 328,830 | 58.30 | 11.66 | 146.93 | 8.51 |
| 119 | York, Pa. | 19,835,667 | 19,021,617 | 57,835 | 756,215 | 67 | 67 | 286,192 | 15.00 | 10.05 | 518.47 | 7.48 |
| 120 | Springfield, Ill. | 7,657,573 | 5,308,851 | 2,348,722 | | 20 | 20 | 436,981 | 57.07 | 11.41 | 200.28 | 11.43 |
| 121 | Malden, Mass. | 32,324,800 | 25,128,200 | 7,129,100 | 67,500 | 100 | 100 | 482,783 | 14.97 | 14.97 | 849.83 | 12.69 |
| 122 | Canton, Ohio. | 14,798,910 | 10,648,850 | 4,150,060 | | 50 | 60 | 331,496 | 22.40 | 11.75 | 390.40 | 8.75 |
| 123 | Passaic, N. J. | 24,914,035 | 21,654,125 | 3,259,910 | | 55 | 55 | 318,900 | 12.80 | 7.04 | 658.46 | 8.43 |
| 124 | Haverhill, Mass. | 26,964,866 | 21,289,040 | 4,790,905 | 884,921 | 100 | 100 | 398,946 | 15.30 | 15.30 | 712.79 | 10.55 |
| 125 | Topeka, Kans. | 11,532,074 | 8,583,625 | 2,948,449 | | 50 | 50 | 452,920 | 39.27 | 19.64 | 306.37 | 12.03 |
| 126 | Salem, Mass. | 29,252,544 | 19,634,000 | 9,072,661 | 545,883 | 100 | 100 | 441,129 | 16.37 | 16.37 | 777.43 | 11.72 |
| 127 | Atlantic City, N. J. | 40,069,922 | 45,936,222 | 3,133,700 | | 100 | 100 | 652,139 | 13.29 | 13.29 | 1,305.29 | 17.35 |
| 128 | Chester, Pa. | 16,356,228 | 16,336,123 | 20,105 | | 70 | | 261,670 | 16.00 | 11.20 | 438.12 | 7.01 |
| 129 | Chelsea, Mass. | 25,109,797 | 22,497,950 | 2,503,050 | 108,797 | 100 | 100 | 444,459 | 17.78 | 17.78 | 673.38 | 11.92 |
| 130 | Newton, Mass. | 64,635,370 | 48,966,500 | 15,535,750 | 133,120 | 100 | 100 | 1,014,624 | 15.73 | 15.73 | 1,755.11 | 27.55 |
| 131 | Superior, Wis. | 13,224,749 | 11,813,798 | 1,410,951 | | 60 | 50 | 436,035 | 32.18 | 19.37 | 361.82 | 11.93 |
| 132 | Elmira, N. Y. | 19,191,281 | 17,396,442 | 1,004,300 | 790,809 | 80 | 60 | 353,618 | 19.94 | 15.10 | 537.21 | 9.90 |
| 133 | Knoxville, Tenn. | 15,885,847 | 11,754,440 | 4,048,033 | 83,374 | 60 | 50 | 213,333 | 13.50 | 7.71 | 447.72 | 6.01 |
| 134 | Newcastle, Pa. | 16,696,690 | 16,696,690 | | | 60 | | 309,083 | 18.00 | 10.80 | 471.27 | 8.72 |
| 135 | Jacksonville, Fla. | 18,264,340 | 14,355,540 | 3,908,800 | | 75 | 75 | 288,660 | 16.10 | 12.08 | 517.39 | 8.18 |
| 136 | South Omaha, Nebr. | 18,738,228 | 12,239,540 | 6,493,688 | | 100 | 100 | 163,916 | 8.75 | 8.75 | 535.68 | 4.69 |
| 137 | Rockford, Ill. | 7,201,037 | 4,770,020 | 2,431,017 | | 15 | 15 | 292,158 | 40.57 | 6.09 | 208.00 | 8.44 |
| 138 | Chattanooga, Tenn. | 15,773,104 | 11,431,255 | 4,341,849 | | 65 | 65 | 260,256 | 16.50 | 10.72 | 461.49 | 7.61 |
| 139 | Joplin, Mo. | 5,143,293 | 3,253,690 | 1,889,603 | | 30 | 60 | 143,944 | 28.00 | 10.29 | 150.99 | 4.23 |
| 140 | Galveston, Tex. | 21,244,653 | 17,283,760 | 3,960,893 | | 67 | 67 | 365,408 | 17.20 | 11.52 | 634.47 | 10.91 |
| 141 | Fitchburg, Mass. | 25,270,731 | 20,001,885 | 4,872,215 | 396,631 | 100 | 100 | 446,622 | 17.96 | 17.96 | 765.29 | 13.53 |
| 142 | Macon, Ga. | 18,175,402 | 10,577,648 | 7,230,493 | 367,261 | 80 | 80 | 222,602 | 12.50 | 10.00 | 557.22 | 6.82 |
| 143 | Auburn, N. Y. | 16,370,913 | 14,585,058 | 1,051,832 | 734,023 | 67 | 67 | 346,210 | 21.69 | 14.53 | 503.30 | 10.64 |
| 144 | Racine, Wis. | 19,015,975 | 14,886,385 | 4,129,590 | | 70 | 50 | 306,183 | 15.05 | 10.37 | 588.91 | 9.48 |
| 145 | Woonsocket, R. I. | 17,272,850 | 14,462,850 | 2,810,000 | | 67 | 25 | 250,281 | 14.49 | 7.62 | 536.49 | 7.77 |
| 146 | Joliet, Ill. | 3,803,963 | 2,806,373 | 997,580 | | 70 | 70 | 276,932 | 72.00 | 50.40 | 119.95 | 8.73 |
| 147 | Kalamazoo, Mich. | 16,080,205 | 10,441,075 | 5,639,130 | | 100 | 100 | 273,347 | 17.00 | 17.00 | 516.60 | 8.78 |
| 148 | Wichita, Kans. | 6,621,266 | 4,881,368 | 1,739,898 | | 30 | 30 | 266,042 | 40.00 | 12.00 | 212.83 | 8.55 |
| 149 | Taunton, Mass. | 21,744,671 | 15,982,405 | 4,870,971 | 891,295 | 100 | 100 | 355,870 | 17.07 | 17.07 | 702.18 | 11.49 |
| 150 | Sacramento, Cal. | 20,022,045 | 15,738,580 | 4,283,465 | | 60 | 40 | 320,353 | 16.00 | 8.67 | 651.50 | 10.42 |
| 151 | Oshkosh, Wis. | 17,763,235 | 13,109,740 | 4,653,495 | | 100 | 100 | 274,514 | 15.60 | 15.60 | 580.97 | 8.98 |
| 152 | Pueblo, Colo. | 16,171,268 | 13,561,419 | 2,609,849 | | 50 | 50 | 463,217 | 28.64 | 14.32 | 530.95 | 15.21 |
| 153 | New Britain, Conn. | 12,185,430 | 12,185,430 | (³) | | 50 | 100 | 134,040 | 11.00 | (³) | 403.79 | 4.44 |
| 154 | La Crosse, Wis. | 18,499,507 | 12,902,446 | 5,597,061 | | 100 | 100 | 247,770 | 12.50 | 12.50 | 636.20 | 8.52 |

¹ For territory covered by city government.² Special property, business, and poll taxes.³ For general property taxes.⁴ Estimated.⁵ Personal property included with real property.⁶ True value could not be ascertained.

GENERAL TABLES.

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TABLE 29.—PER CAPITA OF PRINCIPAL CLASSES OF CORPORATE PAYMENTS AND RECEIPTS: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City num- ber. | CITY. | CORPORATE PAYMENTS. | | | | | | | CORPORATE RECEIPTS. | | | | | | | |
|----------------------|------------------|---------------------|----------------------------|---------------------------------------|------------------|------------------|-----------------------------------|--|---------------------|---------------------|----------------------------|--------------------------|-------------------------------|----------------------------|----------------------------|--|
| | | Total. ¹ | For expenses. ² | | | | For out- lays. ² | On account of in- debted- ness. ² | Total. ¹ | From revenues. | | | | | | On account of in- debted- ness. ² |
| | | | Total. | General and special service. | Invest- ment. | Indus- trial. | | | | Total. ² | Gen- eral. ² | Commercial. ³ | | | | |
| | | | | | | | | | | | | Total. | Special service income. | Invest- ment income. | Indus- trial income. | |
| | | | | | | | | | | | | | | | | |
| | Grand total..... | \$25.80 | \$17.18 | \$15.28 | \$0.02 | \$1.88 | \$8.29 | \$0.33 | \$25.93 | \$22.61 | \$17.25 | \$5.36 | \$2.40 | \$0.38 | \$2.58 | \$3.32 |
| | Group I..... | 30.58 | 19.96 | 17.75 | 0.03 | 2.18 | 10.38 | 0.24 | 30.40 | 25.89 | 20.08 | 5.81 | 2.39 | 0.50 | 2.93 | 4.60 |
| | Group II..... | 21.11 | 14.68 | 13.05 | 0.01 | 1.62 | 6.16 | 0.27 | 21.42 | 20.14 | 14.53 | 5.60 | 3.08 | 0.27 | 2.25 | 1.28 |
| | Group III..... | 19.70 | 13.65 | 12.18 | (⁴) | 1.47 | 5.51 | 0.54 | 20.43 | 18.37 | 13.78 | 4.58 | 2.16 | 0.23 | 2.20 | 2.07 |
| | Group IV..... | 18.11 | 12.36 | 10.95 | (⁴) | 1.40 | 5.23 | 0.53 | 18.23 | 16.29 | 12.38 | 3.91 | 1.76 | 0.22 | 1.93 | 1.94 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | | |
|----|-------------------------|------------------|------------------|------------------|------------------|--------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------|
| 1 | New York, N. Y..... | \$41.12 | \$25.95 | \$22.74 | (⁴) | \$3.21 | \$15.17 | ..... | \$40.64 | \$31.36 | \$25.07 | \$6.29 | \$2.40 | \$0.06 | \$3.83 | \$9.28 |
| 2 | Chicago, Ill..... | 20.95 | 13.21 | 12.11 | \$0.01 | 1.10 | 7.74 | ..... | 20.32 | 18.67 | 13.43 | 5.24 | 2.66 | 0.45 | 2.14 | 1.65 |
| 3 | Philadelphia, Pa..... | 22.96 | 17.23 | 14.90 | 0.23 | 2.04 | 4.73 | \$1.00 | 22.58 | 22.58 | 16.52 | 6.06 | 1.31 | 1.49 | 3.26 | ..... |
| 4 | St. Louis, Mo..... | 28.17 | 18.14 | 16.11 | 0.01 | 2.02 | 7.85 | 2.19 | 27.91 | 27.91 | 19.50 | 8.41 | 5.01 | 0.46 | 2.94 | ..... |
| 5 | Boston, Mass..... | 48.90 | 35.55 | 30.65 | 0.01 | 4.90 | 13.35 | ..... | 52.32 | 45.08 | 36.42 | 8.66 | 2.99 | 0.48 | 5.19 | 7.24 |
| 6 | Baltimore, Md..... | 23.63 | 14.38 | 12.53 | ..... | 1.85 | 9.25 | ..... | 24.16 | 18.43 | 14.67 | 3.76 | 1.30 | 0.45 | 2.01 | 5.73 |
| 7 | Cleveland, Ohio..... | 25.72 | 15.82 | 14.34 | 0.01 | 1.46 | 9.90 | ..... | 26.55 | 20.27 | 14.31 | 5.97 | 3.04 | 0.69 | 2.23 | 6.27 |
| 8 | Buffalo, N. Y..... | 21.96 | 16.46 | 14.55 | ..... | 1.91 | 5.50 | ..... | 23.89 | 20.93 | 16.41 | 4.52 | 2.24 | 0.26 | 2.02 | 2.97 |
| 9 | San Francisco, Cal..... | (⁵) | (⁵) | (⁵) | (⁵) | ..... | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | ..... |
| 10 | Pittsburg, Pa..... | 27.01 | 16.28 | 14.77 | (⁴) | 1.51 | 10.73 | ..... | 27.36 | 25.02 | 18.80 | 6.22 | 2.59 | 0.36 | 3.28 | 2.34 |
| 11 | Cincinnati, Ohio..... | 29.07 | 18.18 | 15.53 | 0.03 | 2.62 | 10.89 | ..... | 29.28 | 22.97 | 13.62 | 9.34 | 2.72 | 3.80 | 2.83 | 6.32 |
| 12 | Detroit, Mich..... | 20.87 | 14.17 | 12.67 | (⁴) | 1.50 | 6.70 | ..... | 21.56 | 19.94 | 14.74 | 5.20 | 2.26 | 0.51 | 2.43 | 1.62 |
| 13 | Milwaukee, Wis..... | 17.36 | 12.83 | 12.15 | (⁴) | 0.68 | 4.53 | ..... | 17.45 | 16.88 | 13.77 | 3.11 | 1.52 | 0.10 | 1.48 | 0.57 |
| 14 | New Orleans, La..... | 19.00 | 11.94 | 11.87 | (⁴) | 0.07 | 7.06 | ..... | 19.46 | 16.05 | 14.66 | 1.39 | 0.65 | 0.04 | 0.70 | 3.41 |
| 15 | Washington, D. C..... | 38.77 | 22.61 | 21.86 | 0.01 | 0.74 | 16.16 | ..... | 38.86 | 38.38 | 35.22 | 3.15 | 1.80 | 0.01 | 1.35 | 0.48 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|----|------------------------|------------------|------------------|------------------|------------------|------------------|------------------|--------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 16 | Newark, N. J..... | \$20.99 | \$16.58 | \$13.92 | \$0.01 | \$2.65 | \$4.29 | \$0.13 | \$21.16 | \$21.16 | \$14.71 | \$6.46 | \$2.88 | \$0.07 | \$3.50 | ..... |
| 17 | Minneapolis, Minn..... | 18.67 | 12.94 | 12.02 | ..... | 0.92 | 5.73 | ..... | 19.24 | 18.11 | 14.04 | 4.07 | 2.62 | 0.26 | 1.19 | \$1.13 |
| 18 | Jersey City, N. J..... | 18.14 | 15.40 | 11.22 | 0.01 | 4.18 | 2.74 | ..... | 18.70 | 17.47 | 11.99 | 5.48 | 1.51 | 0.07 | 3.90 | 1.22 |
| 19 | Louisville, Ky..... | 18.07 | 13.10 | 11.42 | 0.14 | 1.54 | 4.97 | ..... | 18.60 | 17.82 | 13.66 | 4.16 | 1.33 | 0.53 | 2.30 | 0.78 |
| 20 | Indianapolis, Ind..... | 17.09 | 10.76 | 10.64 | (⁴) | 0.12 | 5.88 | 0.46 | 16.49 | 16.49 | 12.12 | 4.37 | 4.19 | 0.04 | 0.14 | ..... |
| 21 | Providence, R. I..... | 22.21 | 17.73 | 16.10 | (⁴) | 1.63 | 4.48 | ..... | 23.70 | 22.85 | 17.21 | 5.64 | 1.81 | 0.32 | 3.51 | 0.86 |
| 22 | St. Paul, Minn..... | 18.07 | 13.03 | 12.09 | ..... | 0.94 | 5.04 | ..... | 18.36 | 16.94 | 12.99 | 3.95 | 2.42 | 0.08 | 1.45 | 1.42 |
| 23 | Rochester, N. Y..... | 25.33 | 16.85 | 14.42 | 0.01 | 2.42 | 8.48 | ..... | 23.09 | 22.45 | 15.73 | 6.71 | 3.54 | 0.29 | 2.88 | 0.65 |
| 24 | Kansas City, Mo..... | 33.41 | 18.06 | 15.55 | ..... | 2.50 | 15.36 | ..... | 31.76 | 30.38 | 15.46 | 14.92 | 10.20 | 0.80 | 3.92 | 1.38 |
| 25 | Toledo, Ohio..... | 18.97 | 11.81 | 10.69 | 0.01 | 1.11 | 7.16 | ..... | 20.57 | 16.23 | 12.23 | 3.99 | 2.21 | 0.15 | 1.63 | 4.34 |
| 26 | Denver, Colo..... | 27.73 | 21.57 | 21.38 | (⁴) | 0.19 | 6.12 | 0.04 | 31.47 | 31.47 | 22.23 | 9.24 | 7.76 | 1.37 | 0.12 | ..... |
| 27 | Allegheny, Pa..... | 20.77 | 15.84 | 12.97 | (⁴) | 2.87 | 4.93 | ..... | 22.46 | 20.35 | 14.40 | 5.96 | 2.38 | 0.40 | 3.18 | 2.10 |
| 28 | Columbus, Ohio..... | 25.78 | 11.89 | 10.10 | 0.03 | 1.76 | 12.00 | 1.90 | 18.81 | 18.81 | 14.35 | 4.46 | 2.55 | 0.02 | 1.89 | ..... |
| 29 | Worcester, Mass..... | 21.11 | 16.97 | 15.01 | ..... | 1.96 | 3.02 | 1.13 | 22.06 | 22.06 | 17.09 | 4.97 | 1.91 | 0.37 | 2.69 | ..... |
| 30 | Los Angeles, Cal..... | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | ..... | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) |
| 31 | Memphis, Tenn..... | 17.43 | 13.08 | 10.58 | (⁴) | 2.49 | 4.35 | ..... | 18.41 | 17.35 | 14.04 | 3.31 | 0.39 | 0.09 | 2.83 | 1.07 |
| 32 | Omaha, Nebr..... | 16.76 | 13.27 | 13.26 | (⁴) | 0.01 | 2.86 | 0.63 | 15.27 | 15.27 | 13.39 | 1.88 | 1.77 | 0.10 | 0.01 | ..... |
| 33 | New Haven, Conn..... | 14.89 | 12.81 | 12.78 | 0.02 | 0.01 | 2.08 | ..... | 15.93 | 14.99 | 14.34 | 0.65 | 0.33 | 0.30 | 0.01 | 0.94 |
| 34 | Syracuse, N. Y..... | 22.86 | 17.47 | 15.29 | ..... | 2.18 | 4.83 | 0.57 | 22.80 | 22.81 | 17.27 | 5.54 | 2.88 | 0.12 | 2.53 | ..... |
| 35 | Scranton, Pa..... | 11.88 | 9.26 | 9.25 | (⁴) | 0.01 | 2.62 | ..... | 12.57 | 11.35 | 10.04 | 1.31 | 1.24 | 0.04 | 0.04 | 1.22 |
| 36 | St. Joseph, Mo..... | 11.44 | 6.07 | 6.03 | (⁴) | 0.04 | 4.01 | 1.37 | 9.31 | 9.31 | 7.05 | 2.25 | 2.06 | 0.16 | 0.03 | ..... |
| 37 | Paterson, N. J..... | 15.62 | 11.77 | 1.18 | (⁴) | 0.01 | 3.85 | ..... | 15.39 | 12.92 | 12.06 | 0.86 | 0.76 | 0.10 | (⁴) | 2.47 |
| 38 | Fall River, Mass..... | 18.91 | 14.25 | 12.79 | ..... | 1.47 | 3.53 | 1.13 | 18.14 | 18.14 | 15.07 | 3.07 | 0.46 | 0.72 | 1.90 | ..... |
| 39 | Portland, Oreg..... | 27.20 | 16.86 | 13.04 | ..... | 2.83 | 10.34 | ..... | 29.41 | 26.74 | 15.03 | 11.71 | 5.72 | 0.40 | 5.59 | 2.67 |
| 40 | Atlanta, Ga..... | 17.33 | 13.71 | 11.83 | ..... | 1.88 | 2.76 | 0.86 | 17.59 | 17.59 | 13.09 | 4.50 | 1.76 | 0.07 | 2.68 | ..... |

¹ For aggregate, see Table 3.² For aggregates, see Table 4.³ For aggregates, see Table 12.⁴ Less than 1 cent.⁵ Per capita average not shown because population was not estimated.

STATISTICS OF CITIES.

TABLE 29.—PER CAPITA OF PRINCIPAL CLASSES OF CORPORATE PAYMENTS AND RECEIPTS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number. | CITY. | CORPORATE PAYMENTS. | | | | | | CORPORATE RECEIPTS. | | | | | | | | On account of indebtedness. |
|--------------|-----------------------|---------------------|----------------------------|------------------------------|-------------|-------------|----------------------------|--|---------------------|---------------------|-----------------------|--------------------------|-------------------------|--------------------|--------------------|-----------------------------|
| | | Total. ¹ | For expenses. ² | | | | For out-lays. ² | On account of indebtedness. ² | Total. ¹ | From revenues. | | | | | | |
| | | | Total. | General and special service. | Investment. | Industrial. | | | | Total. ² | General. ² | Commercial. ³ | | | | |
| | | | | | | | | | | | | Total. | Special service income. | Investment income. | Industrial income. | |
| 41 | Seattle, Wash. | \$52.69 | \$20.84 | \$17.98 | | \$2.86 | \$31.85 | \$57.12 | \$43.77 | \$19.59 | \$24.18 | \$19.03 | \$0.13 | \$5.03 | \$13.35 | |
| 42 | Dayton, Ohio | 18.61 | 12.07 | 11.00 | \$0.02 | 1.05 | 6.54 | 18.49 | 16.48 | 12.93 | 3.56 | 1.94 | 0.03 | 1.59 | 2.01 | |
| 43 | Albany, N. Y. | 19.06 | 14.61 | 12.71 | (*) | 1.89 | 4.15 | 18.95 | 18.95 | 13.45 | 5.50 | 1.57 | 0.62 | 3.31 | | |
| 44 | Grand Rapids, Mich. | 16.84 | 12.43 | 11.11 | | 1.32 | 3.79 | 16.40 | 16.40 | 11.68 | 4.72 | 2.69 | 0.20 | 1.83 | | |
| 45 | Cambridge, Mass. | 29.97 | 20.44 | 17.83 | 0.01 | 2.61 | 9.53 | 29.41 | 25.31 | 19.72 | 5.59 | 1.05 | 0.80 | 3.75 | 4.10 | |
| 46 | Lowell, Mass. | 18.92 | 17.05 | 15.84 | | 1.21 | 1.87 | 21.11 | 20.28 | 16.43 | 3.85 | 1.12 | 0.59 | 2.14 | 0.83 | |
| 47 | Hartford, Conn. | 27.23 | 17.38 | 15.87 | (*) | 1.51 | 9.87 | 35.29 | 23.70 | 19.35 | 4.35 | 1.26 | 0.50 | 2.59 | 11.00 | |
| 48 | Reading, Pa. | 12.08 | 8.56 | 7.77 | | 0.80 | 3.52 | 13.46 | 12.24 | 9.67 | 2.57 | 0.30 | 0.02 | 2.25 | 1.22 | |
| 49 | Richmond, Va. | 25.55 | 16.59 | 12.91 | 0.01 | 3.67 | 8.07 | 23.48 | 23.48 | 16.34 | 7.14 | 1.28 | 0.16 | 5.70 | | |
| 50 | Nashville, Tenn. | 13.63 | 10.93 | 9.08 | | 1.84 | 1.92 | 14.37 | 14.37 | 11.15 | 3.21 | 0.59 | 0.06 | 2.56 | | |
| 51 | Trenton, N. J. | 15.45 | 11.05 | 10.02 | (*) | 1.03 | 4.40 | 15.15 | 13.56 | 9.68 | 3.88 | 1.92 | 0.18 | 1.78 | 1.59 | |
| 52 | Wilmington, Del. | 12.51 | 8.88 | 7.78 | | 1.10 | 3.63 | 14.89 | 11.59 | 8.40 | 3.20 | 0.63 | 0.09 | 2.48 | 3.29 | |
| 53 | Camden, N. J. | 13.78 | 12.50 | 10.83 | | 1.67 | 1.22 | 13.14 | 13.14 | 9.71 | 3.43 | 0.64 | 0.06 | 2.73 | | |
| 54 | Bridgeport, Conn. | 14.22 | 11.20 | 11.18 | (*) | 0.02 | 3.02 | 14.02 | 13.99 | 13.35 | 0.64 | 0.58 | 0.06 | (*) | 0.03 | |
| 55 | Lynn, Mass. | 22.55 | 15.98 | 13.50 | 0.01 | 2.48 | 3.37 | 19.74 | 19.74 | 14.60 | 5.14 | 1.31 | 0.57 | 3.25 | | |
| 56 | Troy, N. Y. | 20.57 | 13.98 | 11.87 | (*) | 2.11 | 6.59 | 22.67 | 17.96 | 14.83 | 3.12 | 1.13 | 0.04 | 1.95 | 4.72 | |
| 57 | Des Moines, Iowa | 17.50 | 12.09 | 11.92 | | 0.17 | 4.68 | 17.63 | 17.63 | 15.08 | 2.54 | 2.29 | 0.04 | 0.21 | | |
| 58 | New Bedford, Mass. | 18.72 | 16.21 | 14.08 | (*) | 2.13 | 2.50 | 22.20 | 21.26 | 17.05 | 4.20 | 0.96 | 0.74 | 2.50 | 0.95 | |
| 59 | Springfield, Mass. | 23.31 | 18.38 | 16.91 | | 1.46 | 4.93 | 24.37 | 23.38 | 18.02 | 5.36 | 1.28 | 0.29 | 3.78 | 1.00 | |
| 60 | Oakland, Cal. | 27.59 | 16.01 | 15.96 | | 0.05 | 10.89 | 22.91 | 22.91 | 16.88 | 6.03 | 5.85 | 0.01 | 0.17 | | |
| 61 | Lawrence, Mass. | 15.03 | 13.41 | 11.87 | | 1.55 | 1.62 | 15.77 | 14.39 | 11.87 | 2.52 | 0.65 | 0.13 | 1.74 | 1.39 | |
| 62 | Somerville, Mass. | 19.10 | 16.61 | 14.92 | | 1.69 | 2.26 | 19.71 | 19.71 | 15.14 | 4.58 | 1.27 | 0.16 | 3.15 | | |
| 63 | Kansas City, Kans. | 15.09 | 9.79 | 9.78 | (*) | 0.01 | 3.24 | 14.70 | 14.70 | 9.57 | 5.13 | 5.06 | 0.06 | 0.01 | | |
| 64 | Savannah, Ga. | 14.96 | 10.09 | 8.63 | | 1.45 | 4.52 | 14.11 | 14.11 | 10.81 | 3.30 | 1.16 | 0.21 | 1.93 | | |
| 65 | Hoboken, N. J. | 15.17 | 14.37 | 11.57 | | 2.80 | 0.80 | 15.87 | 15.86 | 12.06 | 3.80 | 0.62 | 0.05 | 3.14 | 0.01 | |
| 66 | Peoria, Ill. | 15.95 | 11.28 | 11.12 | (*) | 0.16 | 2.25 | 15.39 | 15.39 | 13.60 | 1.79 | 1.54 | 0.01 | 0.24 | | |
| 67 | Duluth, Minn. | 24.35 | 17.92 | 13.84 | | 4.09 | 6.43 | 28.32 | 23.36 | 16.14 | 7.23 | 3.62 | 0.10 | 3.51 | 4.95 | |
| 68 | Utica, N. Y. | 21.24 | 12.74 | 12.73 | 0.01 | (*) | 5.62 | 18.84 | 18.84 | 14.76 | 4.08 | 3.29 | 0.75 | 0.04 | | |
| 69 | Manchester, N. H. | 12.08 | 9.85 | 8.60 | | 1.25 | 1.85 | 13.76 | 13.76 | 11.68 | 2.08 | 0.12 | 0.07 | 1.90 | | |
| 70 | Evansville, Ind. | 12.08 | 10.41 | 8.78 | (*) | 1.63 | 1.23 | 12.55 | 12.55 | 10.28 | 2.27 | 0.35 | 0.06 | 1.86 | | |
| 71 | Yonkers, N. Y. | 24.61 | 18.77 | 16.24 | (*) | 2.53 | 4.43 | 22.55 | 22.55 | 17.50 | 5.04 | 2.03 | 0.36 | 2.65 | | |
| 72 | San Antonio, Tex. | 13.67 | 10.46 | 10.21 | | 0.25 | 3.21 | 13.81 | 13.02 | 12.44 | 0.57 | 0.25 | 0.16 | 0.16 | 0.79 | |
| 73 | Elizabeth, N. J. | 11.37 | 9.76 | 9.74 | 0.02 | (*) | 1.54 | 12.60 | 12.60 | 11.35 | 1.25 | 1.15 | 0.10 | 0.01 | | |
| 74 | Waterbury, Conn. | 16.47 | 11.48 | 10.47 | (*) | 1.01 | 4.65 | 17.10 | 17.10 | 13.73 | 3.37 | 0.56 | 0.26 | 2.55 | | |
| 75 | Salt Lake City, Utah. | 29.60 | 19.36 | 17.25 | | 2.11 | 10.24 | 46.93 | 26.75 | 20.03 | 6.71 | 4.33 | 0.04 | 2.34 | 20.18 | |
| 76 | Erie, Pa. | 14.43 | 9.62 | 8.21 | (*) | 1.41 | 4.81 | 15.09 | 14.11 | 9.72 | 4.39 | 1.40 | 0.11 | 2.87 | 0.98 | |
| 77 | Wilkesbarre, Pa. | 11.49 | 7.17 | 7.14 | | 0.03 | 4.32 | 12.09 | 8.55 | 8.24 | 0.31 | 0.30 | 0.02 | | 3.54 | |
| 78 | Schenectady, N. Y. | 19.69 | 10.92 | 9.66 | | 1.26 | 7.19 | 17.88 | 17.88 | 10.25 | 7.63 | 4.01 | 0.53 | 3.08 | | |
| 79 | Norfolk, Va. | 18.35 | 15.42 | 13.24 | | 2.18 | 2.92 | 19.69 | 18.64 | 15.31 | 3.33 | 0.41 | 0.01 | 2.90 | 1.05 | |
| 80 | Houston, Tex. | 20.43 | 14.10 | 13.89 | | 0.21 | 2.41 | 17.67 | 17.67 | 16.34 | 1.33 | 0.89 | 0.13 | 0.31 | | |
| 81 | Charleston, S. C. | 12.55 | 11.61 | 11.54 | (*) | 0.07 | 0.85 | 12.89 | 12.89 | 12.31 | 0.58 | 0.31 | 0.20 | 0.08 | | |
| 82 | Harrisburg, Pa. | 17.01 | 10.21 | 8.45 | | 1.76 | 6.80 | 19.28 | 15.39 | 10.02 | 5.37 | 2.05 | 0.11 | 3.21 | 3.88 | |
| 83 | Portland, Me. | 23.41 | 17.30 | 16.37 | | 0.93 | 3.81 | 22.02 | 22.02 | 19.26 | 2.76 | 0.81 | 1.11 | 0.84 | | |
| 84 | Dallas, Tex. | 18.86 | 14.46 | 12.27 | | 2.19 | 3.90 | 17.92 | 17.97 | 14.56 | 3.41 | 0.36 | 0.22 | 2.83 | | |
| 85 | Tacoma, Wash. | 43.60 | 19.05 | 14.12 | | 4.93 | 24.55 | 44.87 | 33.03 | 15.84 | 17.18 | 10.25 | 0.32 | 6.62 | 11.84 | |
| 86 | Terre Haute, Ind. | 12.20 | 9.08 | 8.88 | (*) | 0.20 | 3.07 | 12.63 | 12.63 | 10.33 | 2.31 | 2.02 | 0.01 | 0.28 | | |
| 87 | Youngstown, Ohio. | 17.90 | 11.98 | 10.65 | 0.01 | 1.31 | 4.47 | 14.46 | 14.46 | 11.76 | 2.71 | 0.62 | 0.13 | 1.96 | | |

¹ For aggregate, see Table 3.² For aggregates, see Table 4.³ For aggregates, see Table 12.⁴ Less than 1 cent.

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TABLE 29.—PER CAPITA OF PRINCIPAL CLASSES OF CORPORATE PAYMENTS AND RECEIPTS: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | CORPORATE PAYMENTS. | | | | | | CORPORATE RECEIPTS. | | | | | | | | | |
|--------------|----------------------|---------------------|----------------------------|------------------------------|------------------|-------------|--|---------------------|----------------|---------------------|-----------------------|--------------------------|-------------------------|--|--------------------|--|--|
| | | Total. ¹ | For expenses. ² | | | | On account of indebtedness. ³ | Total. ¹ | From revenues. | | | | | On account of indebtedness. ³ | | | |
| | | | Total. | General and special service. | Investment. | Industrial. | | | | Total. ² | General. ² | Commercial. ³ | | | | | |
| | | | | | | | | | | | | Total. | Special service income. | Investment income. | Industrial income. | | |
| 88 | Fort Wayne, Ind. | \$15.73 | \$9.20 | \$8.02 | | \$1.19 | \$6.52 | \$19.26 | \$16.09 | \$10.09 | \$6.01 | \$4.27 | \$0.02 | \$1.72 | \$3.17 | | |
| 89 | Holyoke, Mass. | 25.02 | 19.53 | 13.48 | (⁴) | 6.05 | 5.49 | 26.13 | 23.62 | 15.48 | 8.14 | 0.57 | 1.14 | 6.44 | 2.51 | | |
| 90 | Akron, Ohio. | 18.87 | 11.39 | 11.31 | \$0.01 | 0.08 | 4.79 | 15.90 | 15.90 | 12.98 | 2.92 | 2.88 | 0.01 | 0.03 | | | |
| 91 | Brockton, Mass. | 21.70 | 14.93 | 12.97 | | 1.96 | 6.78 | 19.61 | 19.23 | 13.97 | 5.25 | 2.36 | 0.51 | 2.37 | 0.38 | | |
| 92 | Saginaw, Mich. | 20.53 | 12.49 | 11.05 | | 1.45 | 8.04 | 21.83 | 17.52 | 12.26 | 5.26 | 3.59 | 0.15 | 1.51 | 4.31 | | |
| 93 | Lincoln, Nebr. | 14.71 | 9.26 | 8.24 | | 1.02 | 4.80 | 13.92 | 13.92 | 10.70 | 3.22 | 1.54 | 0.31 | 1.36 | | | |
| 94 | Lancaster, Pa. | 13.85 | 7.55 | 6.46 | | 1.09 | 5.81 | 9.99 | 9.77 | 6.67 | 3.10 | 0.14 | 0.25 | 2.71 | 0.22 | | |
| 95 | Covington, Ky. | 13.70 | 10.29 | 7.63 | | 2.66 | 2.67 | 13.70 | 13.70 | 10.04 | 3.66 | 1.43 | | 2.24 | | | |
| 96 | Altoona, Pa. | 14.27 | 8.41 | 7.60 | | 0.81 | 5.86 | 15.66 | 11.57 | 9.07 | 2.50 | 0.38 | | 2.12 | 4.09 | | |
| 97 | Spokane, Wash. | 35.97 | 21.41 | 19.03 | | 2.38 | 14.56 | 42.61 | 31.07 | 18.22 | 12.85 | 6.53 | (⁴) | 6.31 | 11.55 | | |
| 98 | Birmingham, Ala. | 24.86 | 12.83 | 12.72 | | 0.12 | 12.02 | 21.48 | 21.41 | 12.87 | 8.53 | 7.69 | 0.83 | 0.01 | 0.07 | | |
| 99 | Pawtucket, R. I. | 26.30 | 17.43 | 14.72 | | 2.71 | 8.87 | 31.47 | 20.32 | 14.18 | 6.14 | 0.88 | 0.53 | 4.73 | 11.15 | | |
| 100 | South Bend, Ind. | 19.64 | 9.96 | 8.93 | (⁴) | 1.02 | 9.68 | 17.92 | 16.57 | 10.41 | 6.15 | 4.40 | | 1.75 | 1.36 | | |
| 101 | Binghamton, N. Y. | 18.37 | 11.94 | 10.55 | 0.01 | 1.38 | 3.73 | 15.54 | 15.54 | 11.92 | 3.62 | 0.76 | 0.13 | 2.73 | | | |
| 102 | Augusta, Ga. | 12.92 | 10.09 | 7.46 | | 2.63 | 1.87 | 13.11 | 13.11 | 9.00 | 4.11 | 0.98 | | 3.13 | | | |
| 103 | Bayonne, N. J. | 19.57 | 15.01 | 11.96 | 0.01 | 3.04 | 2.27 | 19.29 | 19.29 | 13.12 | 6.17 | 2.07 | 0.05 | 4.05 | | | |
| 104 | Mobile, Ala. | 15.26 | 11.04 | 9.36 | 0.07 | 1.61 | 4.19 | 13.62 | 13.62 | 10.00 | 3.62 | 1.07 | | 2.55 | | | |
| 105 | Johnstown, Pa. | 9.16 | 7.08 | 7.07 | | 0.02 | 1.37 | 9.19 | 9.19 | 8.87 | 0.31 | 0.29 | 0.01 | 0.02 | | | |
| 106 | McKeesport, Pa. | 15.24 | 10.95 | 9.24 | | 1.71 | 4.29 | 19.77 | 14.28 | 10.02 | 4.26 | 2.27 | 0.24 | 1.75 | 5.49 | | |
| 107 | Dubuque, Iowa | 11.65 | 9.04 | 8.05 | | 0.99 | 1.49 | 11.57 | 11.57 | 10.38 | 1.19 | 0.36 | 0.04 | 0.79 | | | |
| 108 | Butte, Mont. | 19.61 | 16.95 | 16.95 | | | 2.66 | 21.29 | 17.56 | 16.28 | 1.28 | 1.28 | | | 3.73 | | |
| 109 | Springfield, Ohio | 15.97 | 11.47 | 9.98 | 0.01 | 1.49 | 3.04 | 13.80 | 13.80 | 10.47 | 3.33 | 0.97 | 0.47 | 1.89 | | | |
| 110 | Wheeling, W. Va. | 17.54 | 14.15 | 8.88 | | 5.26 | 3.39 | 19.10 | 18.37 | 11.43 | 6.94 | 0.16 | 0.05 | 6.72 | 0.72 | | |
| 111 | Siox City, Iowa | 17.86 | 12.10 | 11.30 | | 0.80 | 5.77 | 16.87 | 16.86 | 12.52 | 4.34 | 2.69 | | 1.65 | 0.01 | | |
| 112 | Bay City, Mich. | 17.59 | 11.13 | 9.00 | | 2.13 | 6.46 | 17.80 | 16.93 | 13.43 | 3.51 | 1.90 | 0.12 | 1.48 | 0.87 | | |
| 113 | Allentown, Pa. | 11.17 | 7.60 | 6.48 | | 1.11 | 2.92 | 11.70 | 11.70 | 9.63 | 2.06 | 0.15 | 0.04 | 1.87 | | | |
| 114 | Davenport, Iowa | 20.62 | 10.89 | 10.88 | | 0.02 | 9.44 | 19.36 | 19.36 | 14.02 | 5.33 | 5.08 | 0.22 | 0.03 | | | |
| 115 | Montgomery, Ala. | 16.08 | 10.75 | 8.71 | | 2.04 | 5.33 | 12.60 | 11.09 | 8.31 | 2.79 | 0.82 | | 1.96 | 1.50 | | |
| 116 | East St. Louis, Ill. | 23.98 | 14.33 | 14.32 | | 0.01 | 9.65 | 21.55 | 19.59 | 16.42 | 3.17 | 3.16 | (⁴) | (⁴) | 1.96 | | |
| 117 | Little Rock, Ark. | 10.28 | 6.88 | 6.79 | | 0.09 | 3.40 | 10.55 | 8.68 | 8.15 | 0.53 | 0.42 | (⁴) | 0.11 | 1.87 | | |
| 118 | Quincy, Ill. | 10.55 | 7.52 | 7.49 | | 0.03 | 3.03 | 12.97 | 11.24 | 10.77 | 0.47 | 0.08 | 0.37 | 0.03 | 1.73 | | |
| 119 | York, Pa. | 14.20 | 7.89 | 7.88 | (⁴) | | 5.90 | 9.38 | 9.38 | 8.93 | 0.44 | 0.11 | 0.32 | 0.01 | | | |
| 120 | Springfield, Ill. | 21.99 | 14.17 | 12.32 | | 1.85 | 7.82 | 22.97 | 20.06 | 14.04 | 6.02 | 3.08 | | 2.95 | 2.91 | | |
| 121 | Malden, Mass. | 21.02 | 17.96 | 15.16 | 0.01 | 2.80 | 1.92 | 21.03 | 21.03 | 15.27 | 5.76 | 1.59 | 1.15 | 3.02 | | | |
| 122 | Canton, Ohio | 15.14 | 10.20 | 9.13 | 0.02 | 1.05 | 4.94 | 12.66 | 12.63 | 9.71 | 2.92 | 1.03 | 0.16 | 1.73 | 0.04 | | |
| 123 | Passaic, N. J. | 12.13 | 9.58 | 9.58 | | | 1.58 | 12.45 | 12.45 | 11.23 | 1.23 | 1.19 | 0.03 | | | | |
| 124 | Haverhill, Mass. | 17.67 | 16.01 | 14.43 | (⁴) | 1.58 | 1.66 | 18.14 | 17.87 | 13.10 | 4.78 | 1.23 | 0.75 | 2.80 | 0.26 | | |
| 125 | Topeka, Kans. | 18.92 | 12.22 | 11.12 | (⁴) | 1.10 | 6.70 | 20.01 | 17.12 | 11.80 | 5.32 | 3.55 | 0.12 | 1.65 | 2.89 | | |
| 126 | Salem, Mass. | 21.90 | 15.19 | 13.88 | (⁴) | 1.30 | 6.71 | 18.05 | 17.93 | 14.01 | 3.92 | 1.08 | 0.40 | 2.45 | 0.12 | | |
| 127 | Atlantic City, N. J. | 34.03 | 21.87 | 18.45 | 0.03 | 3.39 | 12.17 | 38.99 | 27.66 | 23.18 | 4.48 | 0.72 | 0.29 | 3.48 | 11.33 | | |
| 128 | Chester, Pa. | 8.84 | 7.20 | 7.19 | (⁴) | | 0.79 | 9.72 | 9.72 | 8.98 | 0.74 | 0.70 | 0.02 | 0.02 | | | |
| 129 | Chelsea, Mass. | 18.29 | 16.17 | 14.57 | (⁴) | 1.60 | 2.12 | 20.00 | 18.32 | 14.28 | 4.04 | 0.74 | 0.33 | 2.97 | 1.67 | | |
| 130 | Newton, Mass. | 47.94 | 28.83 | 25.30 | | 3.53 | 7.11 | 45.21 | 45.21 | 35.11 | 10.11 | 5.45 | 1.01 | 3.64 | | | |
| 131 | Superior, Wis. | 18.76 | 12.56 | 12.56 | | | 5.39 | 18.68 | 18.68 | 14.86 | 3.82 | 3.75 | 0.08 | | | | |
| 132 | Elmira, N. Y. | 15.81 | 12.47 | 12.19 | (⁴) | 0.28 | 3.34 | 15.54 | 14.16 | 12.51 | 1.65 | 1.24 | 0.17 | 0.24 | 1.39 | | |
| 133 | Knoxville, Tenn. | 12.40 | 11.06 | 10.97 | | 0.09 | 1.35 | 12.13 | 10.52 | 9.68 | 0.84 | 0.51 | 0.05 | 0.28 | 1.61 | | |
| 134 | Newcastle, Pa. | 11.82 | 8.00 | 7.94 | | 0.06 | 2.68 | 12.11 | 12.11 | 10.00 | 2.11 | 2.04 | 0.07 | | | | |
| 135 | Jacksonville, Fla. | 18.83 | 13.01 | 8.72 | | 4.29 | 5.82 | 17.93 | 17.93 | 10.29 | 7.65 | 1.47 | (⁴) | 6.18 | | | |
| 136 | South Omaha, Nebr. | 14.60 | 8.28 | 8.28 | | | 6.33 | 12.53 | 11.74 | 10.93 | 0.81 | 0.72 | 0.09 | | 0.79 | | |
| 137 | Rockford, Ill. | 13.60 | 10.26 | 9.13 | | 1.13 | 3.13 | 13.88 | 13.88 | 9.77 | 4.11 | 2.15 | | 1.95 | | | |
| 138 | Chattanooga, Tenn. | 14.83 | 10.19 | 10.15 | 0.01 | 0.03 | 4.64 | 20.37 | 10.37 | 9.71 | 0.65 | 0.60 | 0.04 | 0.01 | 10.01 | | |
| 139 | Joplin, Mo. | 9.00 | 5.15 | 4.66 | | 0.49 | 3.55 | 8.61 | 8.61 | 6.24 | 2.37 | 2.08 | 0.01 | 0.28 | | | |
| 140 | Galveston, Tex. | 33.16 | 15.39 | 13.56 | | 1.83 | 17.78 | 22.28 | 22.24 | 16.18 | 6.06 | 1.47 | 1.56 | 3.03 | 0.04 | | |
| 141 | Fitchburg, Mass. | 19.42 | 15.52 | 13.32 | 0.01 | 2.19 | 3.62 | 21.66 | 21.66 | 17.95 | 3.71 | 0.96 | 0.27 | 2.48 | | | |
| 142 | Macon, Ga. | 8.63 | 7.74 | 7.48 | 0.03 | 0.23 | 0.79 | 9.48 | 9.48 | 8.78 | 0.70 | 0.32 | 0.15 | 0.24 | | | |
| 143 | Auburn, N. Y. | 16.19 | 11.93 | 10.09 | | 1.83 | 3.53 | 16.40 | 16.40 | 12.58 | 3.81 | 1.12 | 0.09 | 2.61 | | | |
| 144 | Racine, Wis. | 15.27 | 10.72 | 10.56 | | 0.17 | 4.54 | 16.62 | 15.48 | 12.13 | 3.35 | 3.07 | 0.05 | 0.22 | 1.14 | | |
| 145 | Woonsocket, R. I. | 17.85 | 14.43 | 12.76 | | 1.67 | 3.42 | 19.23 | 11.81 | 8.61 | 3.20 | 0.87 | 0.15 | 2.18 | 7.42 | | |
| 146 | Joliet, Ill. | 16.29 | 12.79 | 11.57 | | 1.21 | 2.32 | 16.12 | 16.12 | 13.42 | 2.70 | 1.76 | | 0.94 | | | |
| 147 | Kalamazoo, Mich. | 17.78 | 10.37 | 9.69 | | 0.68 | 7.42 | 17.09 | 12.77 | 10.33 | 2.45 | 1.17 | 0.03 | 1.25 | 4.32 | | |
| 148 | Wichita, Kans. | 13.69 | 9.86 | 9.81 | | 0.05 | 3.83 | 14.67 | 12.05 | 10.48 | 1.57 | 1.51 | 0.02 | 0.05 | 2.62 | | |
| 149 | Taunton, Mass. | 19.86 | 16.71 | 12.83 | (⁴) | 3.88 | 3.14 | 22.68 | 21.33 | 15.43 | 5.90 | 0.99 | 0.06 | 4.30 | 1.36 | | |
| 150 | Sacramento, Cal. | 24.30 | 18.27 | 16.48 | | 1.79 | 6.03 | 36.17 | 24.43 | 19.02 | 5.41 | 1.03 | | 4.38 | 11.74 | | |
| 151 | Oshkosh, Wis. | 12.92 | 10.09 | 10.02 | | 0.07 | 2.83 | 14.00 | 11.71 | 10.76 | 0.95 | 0.63 | 0.26 | 0.06 | 2.29 | | |
| 152 | Pueblo, Colo. | 34.10 | 22.96 | 20.90 | | 2.06 | 11.14 | 32.77 | 26.62 | 23.25 | 3.37 | 0.78 | 0.11 | 2.48 | 6.15 | | |
| 153 | New Britain, Conn. | 14.66 | 10.24 | 8.48 | | 1.76 | 4.42 | 12.98 | 11.48 | 7.35 | 4.13 | 0.83 | 0.20 | 3.09 | 1.50 | | |
| 154 | La Crosse, Wis. | 16.40 | 10.37 | 9.16 | | 1.21 | 6.04 | 19.46 | 15.23 | 11.64 | 3.58 | 1.87 | 0.16 | 1.56 | 4.23 | | |

¹ For aggregate, see Table 3.² For aggregates, see Table 4.³ For aggregates, see Table 12.⁴ Less than 1 cent.

STATISTICS OF CITIES.

TABLE 30.—PAYMENTS FOR SPECIFIED EXPENSES¹ AND

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

| City number. | CITY. | EXPENSES FOR GENERAL GOVERNMENT. | | EXPENSES FOR PROTECTION OF LIFE AND PROPERTY. | | | | | | FOR HEALTH CONSERVATION AND SANITATION. | | | | | |
|--------------|------------------|----------------------------------|-------------|---|-------------|------------------|-------------|-------------|-------------|---|-------------|--------------|-------------|--------------|-------------|
| | | | | Police department. | | Fire department. | | All other. | | Expenses. | | | | Outlays. | |
| | | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. |
| | Grand total..... | \$30,740,985 | \$1.38 | \$43,340,080 | \$1.95 | \$32,401,463 | \$1.46 | \$5,974,254 | \$0.27 | \$4,924,921 | \$0.22 | \$25,073,011 | \$1.13 | \$22,129,148 | \$1.00 |
| | Group I..... | 21,735,462 | 1.76 | 31,380,104 | 2.55 | 18,807,632 | 1.53 | 5,037,902 | 0.41 | 3,269,568 | 0.27 | 17,632,491 | 1.43 | 14,275,401 | 1.16 |
| | Group II..... | 3,871,887 | 0.98 | 5,465,341 | 1.38 | 5,738,290 | 1.45 | 431,049 | 0.11 | 695,086 | 0.18 | 3,218,097 | 0.82 | 3,707,976 | 0.94 |
| | Group III..... | 3,090,080 | 0.92 | 3,986,136 | 1.19 | 4,606,756 | 1.38 | 322,150 | 0.10 | 571,309 | 0.17 | 2,709,920 | 0.81 | 2,177,459 | 0.65 |
| | Group IV..... | 2,043,556 | 0.79 | 2,508,499 | 0.97 | 3,248,785 | 1.26 | 183,153 | 0.07 | 388,958 | 0.15 | 1,512,503 | 0.59 | 1,968,312 | 0.76 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | |
|----|-------------------------|-------------|------------------|--------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|-------------|------------------|
| 1 | New York, N. Y..... | \$9,435,662 | \$2.36 | \$13,361,668 | \$3.34 | \$7,012,659 | \$1.75 | \$2,745,734 | \$0.69 | \$1,608,575 | \$0.40 | \$7,344,545 | \$1.84 | \$2,930,449 | \$0.73 |
| 2 | Chicago, Ill..... | 2,003,231 | 1.01 | 4,118,202 | 2.07 | 2,025,196 | 1.02 | 282,170 | 0.14 | 214,229 | 0.11 | 1,785,171 | 0.90 | 2,917,261 | 1.47 |
| 3 | Philadelphia, Pa..... | 2,519,082 | 1.78 | 3,290,943 | 2.32 | 1,284,618 | 0.91 | 668,270 | 0.47 | 356,516 | 0.25 | 1,679,928 | 1.19 | 982,904 | 0.69 |
| 4 | St. Louis, Mo..... | 1,163,883 | 1.83 | 1,600,217 | 2.51 | 989,639 | 1.55 | 178,718 | 0.28 | 156,629 | 0.25 | 1,141,601 | 1.79 | 647,831 | 1.02 |
| 5 | Boston, Mass..... | 2,274,854 | 3.82 | 1,923,490 | 3.23 | 1,348,568 | 2.27 | 272,658 | 0.46 | 199,242 | 0.33 | 1,658,747 | 2.79 | 1,555,062 | 2.61 |
| 6 | Baltimore, Md..... | 777,629 | 1.42 | 1,089,498 | 1.99 | 600,836 | 1.10 | 75,304 | 0.14 | 106,514 | 0.20 | 514,574 | 0.94 | 77,110 | 0.14 |
| 7 | Cleveland, Ohio..... | 325,815 | 0.75 | 631,084 | 1.44 | 639,151 | 1.46 | 39,154 | 0.09 | 79,146 | 0.18 | 407,007 | 0.93 | 1,017,728 | 2.33 |
| 8 | Buffalo, N. Y..... | 364,357 | 0.97 | 822,885 | 2.18 | 775,473 | 2.06 | 28,444 | 0.08 | 37,110 | 0.10 | 431,591 | 1.15 | 200,176 | 0.53 |
| 9 | San Francisco, Cal..... | 878,966 | (^a) | 1,051,213 | (^a) | 944,332 | (^a) | 247,373 | (^a) | 68,643 | (^a) | 281,007 | (^a) | 159,249 | (^a) |
| 10 | Pittsburg, Pa..... | 300,525 | 0.83 | 588,920 | 1.62 | 618,224 | 1.70 | 124,793 | 0.34 | 61,172 | 0.17 | 517,134 | 1.42 | 239,813 | 0.66 |
| 11 | Cincinnati, Ohio..... | 304,161 | 0.89 | 638,469 | 1.86 | 506,080 | 1.47 | 49,672 | 0.14 | 65,041 | 0.19 | 353,888 | 1.03 | 339,352 | 0.99 |
| 12 | Detroit, Mich..... | 329,441 | 1.01 | 650,242 | 2.00 | 665,875 | 2.05 | 22,143 | 0.07 | 42,241 | 0.13 | 302,630 | 0.93 | 224,639 | 0.69 |
| 13 | Milwaukee, Wis..... | 226,726 | 0.72 | 393,545 | 1.26 | 531,259 | 1.70 | 10,615 | 0.03 | 60,528 | 0.19 | 495,643 | 1.58 | 277,360 | 0.89 |
| 14 | New Orleans, La..... | 368,048 | 1.19 | 284,394 | 0.92 | 418,512 | 1.35 | 90,179 | 0.29 | 131,122 | 0.42 | 297,798 | 0.96 | 1,472,883 | 4.76 |
| 15 | Washington, D. C..... | 463,082 | 1.53 | 935,334 | 3.09 | 447,210 | 1.48 | 202,675 | 0.67 | 82,860 | 0.27 | 421,227 | 1.39 | 1,233,584 | 4.07 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|------------------------|-----------|------------------|-----------|------------------|-----------|------------------|----------|------------------|----------|------------------|-----------|------------------|-----------|------------------|
| 16 | Newark, N. J..... | \$288,589 | \$1.02 | \$535,443 | \$1.89 | \$405,621 | \$1.43 | \$23,325 | \$0.08 | \$78,667 | \$0.28 | \$291,274 | \$1.03 | \$121,978 | \$0.43 |
| 17 | Minneapolis, Minn..... | 157,772 | 0.60 | 251,047 | 0.96 | 372,977 | 1.42 | 25,689 | 0.10 | 31,555 | 0.12 | 171,658 | 0.66 | 210,108 | 0.80 |
| 18 | Jersey City, N. J..... | 223,114 | 0.96 | 461,394 | 1.98 | 251,904 | 1.08 | 10,494 | 0.05 | 18,835 | 0.08 | 104,529 | 0.45 | 107,378 | 0.46 |
| 19 | Louisville, Ky..... | 161,320 | 0.72 | 299,187 | 1.34 | 320,014 | 1.44 | 29,491 | 0.13 | 26,344 | 0.12 | 162,472 | 0.73 | 177,360 | 0.89 |
| 20 | Indianapolis, Ind..... | 94,326 | 0.44 | 203,543 | 0.96 | 366,349 | 1.73 | 13,618 | 0.06 | 20,511 | 0.10 | 121,538 | 0.57 | 204,700 | 0.96 |
| 21 | Providence, R. I..... | 192,597 | 0.97 | 419,759 | 2.11 | 392,966 | 1.98 | 27,327 | 0.14 | 34,349 | 0.17 | 234,535 | 1.18 | 131,005 | 0.66 |
| 22 | St. Paul, Minn..... | 89,938 | 0.46 | 208,286 | 1.06 | 234,815 | 1.19 | 11,761 | 0.06 | 20,653 | 0.10 | 144,516 | 0.73 | 127,331 | 0.65 |
| 23 | Rochester, N. Y..... | 229,269 | 1.26 | 272,331 | 1.50 | 342,514 | 1.88 | 21,151 | 0.12 | 35,001 | 0.19 | 267,003 | 1.47 | 105,028 | 0.58 |
| 24 | Kansas City, Mo..... | 248,176 | 1.38 | 333,920 | 1.86 | 265,119 | 1.48 | 22,217 | 0.12 | 27,339 | 0.15 | 130,996 | 0.73 | 457,294 | 2.55 |
| 25 | Toledo, Ohio..... | 126,590 | 0.82 | 151,572 | 0.98 | 185,891 | 1.20 | 7,396 | 0.05 | 31,131 | 0.20 | 87,626 | 0.56 | 83,816 | 0.54 |
| 26 | Denver, Colo..... | 578,112 | 3.85 | 209,880 | 1.40 | 203,838 | 1.36 | 53,232 | 0.35 | 66,750 | 0.44 | 125,578 | 0.84 | 153,932 | 1.02 |
| 27 | Allentown, Pa..... | 96,710 | 0.68 | 169,319 | 1.19 | 165,901 | 1.16 | 24,000 | 0.17 | 23,353 | 0.16 | 150,673 | 1.05 | 32,262 | 0.23 |
| 28 | Columbus, Ohio..... | 115,558 | 0.81 | 148,952 | 1.05 | 208,297 | 1.47 | 9,652 | 0.07 | 21,281 | 0.15 | 85,307 | 0.60 | 452,075 | 3.18 |
| 29 | Worcester, Mass..... | 98,804 | 0.77 | 163,027 | 1.27 | 206,963 | 1.62 | 4,794 | 0.04 | 28,133 | 0.22 | 169,168 | 1.32 | 104,551 | 0.82 |
| 30 | Los Angeles, Cal..... | 220,169 | (^a) | 295,554 | (^a) | 208,039 | (^a) | 60,537 | (^a) | 42,343 | (^a) | 138,510 | (^a) | 574,097 | (^a) |
| 31 | Memphis, Tenn..... | 41,116 | 0.34 | 135,464 | 1.12 | 181,422 | 1.50 | 15,871 | 0.13 | 59,055 | 0.49 | 105,277 | 0.87 | 111,329 | 0.92 |
| 32 | Omaha, Nebr..... | 138,271 | 1.15 | 107,588 | 0.89 | 139,038 | 1.15 | 23,707 | 0.20 | 11,633 | 0.10 | 60,152 | 0.50 | 120,805 | 1.00 |
| 33 | New Haven, Conn..... | 133,995 | 1.13 | 214,061 | 1.80 | 170,799 | 1.43 | 2,580 | 0.02 | 10,599 | 0.09 | 78,801 | 0.66 | 55,982 | 0.47 |
| 34 | Syracuse, N. Y..... | 197,153 | 1.68 | 153,207 | 1.31 | 199,860 | 1.71 | 8,895 | 0.08 | 39,198 | 0.33 | 144,447 | 1.23 | 81,992 | 0.70 |
| 35 | Scranton, Pa..... | 71,976 | 0.62 | 77,089 | 0.66 | 94,832 | 0.82 | 8,904 | 0.08 | 5,946 | 0.05 | 36,358 | 0.31 | 68,720 | 0.59 |
| 36 | St. Joseph, Mo..... | 48,506 | 0.42 | 69,620 | 0.60 | 110,916 | 0.96 | 3,914 | 0.03 | 6,875 | 0.06 | 24,862 | 0.22 | 158,239 | 1.37 |
| 37 | Paterson, N. J..... | 79,776 | 0.72 | 134,033 | 1.20 | 206,529 | 1.85 | 2,611 | 0.02 | 11,523 | 0.10 | 75,982 | 0.68 | 33,483 | 0.30 |
| 38 | Fall River, Mass..... | 77,443 | 0.73 | 145,768 | 1.38 | 143,003 | 1.35 | 2,279 | 0.02 | 13,133 | 0.12 | 66,828 | 0.63 | 39,835 | 0.38 |
| 39 | Portland, Ore..... | 76,287 | 0.73 | 128,292 | 1.23 | 212,768 | 2.04 | 8,221 | 0.08 | 8,041 | 0.08 | 97,930 | 0.94 | 71,715 | 0.69 |
| 40 | Atlanta, Ga..... | 86,320 | 0.84 | 177,005 | 1.72 | 147,915 | 1.44 | 9,383 | 0.09 | 22,838 | 0.22 | 142,077 | 1.38 | 83,489 | 0.81 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|-------------------------|-----------|--------|-----------|--------|-----------|--------|----------|--------|----------|--------|----------|--------|-----------|--------|
| 41 | Seattle, Wash..... | \$127,440 | \$1.28 | \$128,323 | \$1.29 | \$184,098 | \$1.85 | \$16,593 | \$0.17 | \$23,208 | \$0.23 | \$95,834 | \$0.96 | \$225,549 | \$2.26 |
| 42 | Dayton, Ohio..... | 82,806 | 0.84 | 117,101 | 1.19 | 117,597 | 1.20 | 5,753 | 0.06 | 9,392 | 0.10 | 88,145 | 0.90 | 219,836 | 2.24 |
| 43 | Albany, N. Y..... | 136,933 | 1.40 | 160,844 | 1.64 | 165,439 | 1.69 | 14,314 | 0.15 | 12,316 | 0.13 | 56,156 | 0.57 | 38,521 | 0.39 |
| 44 | Grand Rapids, Mich..... | 100,582 | 1.03 | 101,710 | 1.04 | 143,673 | 1.47 | 5,801 | 0.06 | 29,819 | 0.31 | 19,011 | 0.19 | 60,249 | 0.62 |
| 45 | Cambridge, Mass..... | 109,149 | 1.12 | 152,342 | 1.56 | 109,709 | 1.13 | 24,098 | 0.25 | 27,538 | 0.28 | 142,922 | 1.47 | 98,516 | 1.01 |
| 46 | Lowell, Mass..... | 125,633 | 1.32 | 144,057 | 1.52 | 140,255 | 1.48 | 3,865 | 0.04 | 41,486 | 0.44 | 79,567 | 0.84 | 101,640 | 1.07 |
| 47 | Hartford, Conn..... | 105,290 | 1.13 | 137,423 | 1.48 | 168,897 | 1.81 | 6,159 | 0.07 | 13,841 | 0.15 | 97,303 | 1.04 | 21,852 | 0.23 |
| 48 | Reading, Pa..... | 46,727 | 0.52 | 55,946 | 0.63 | 63,653 | 0.71 | 5,340 | 0.06 | 4,026 | 0.05 | 76,602 | 0.86 | 24,569 | 0.28 |
| 49 | Richmond, Va..... | 110,436 | 1.27 | 108,103 | 1.24 | 114,619 | 1.32 | 11,061 | 0.13 | 11,686 | 0.13 | 89,548 | 1.03 | 76,565 | 0.88 |
| 50 | Nashville, Tenn..... | 47,181 | 0.56 | 97,060 | 1.15 | 98,581 | 1.17 | 4,297 | 0.05 | 15,990 | 0.19 | 49,077 | 0.58 | 39,476 | 0.47 |
| 51 | Trenton, N. J..... | 52,704 | 0.63 | 96,261 | 1.14 | 85,579 | 1.02 | 3,513 | 0.04 | 9,922 | 0.12 | 54,490 | 0.65 | 117,302 | 1.39 |
| 52 | Wilmington, Del..... | 43,614 | 0.52 | 90,421 | 1.08 | 51,012 | 0.61 | 7,723 | 0.09 | 8,054 | 0.10 | 55,139 | 0.66 | 44,792 | 0.53 |
| 53 | Camden, N. J..... | 59,241 | 0.71 | 110,496 | 1.33 | 113,998 | 1.37 | 2,929 | 0.04 | 10,080 | 0.12 | 36,555 | 0.43 | 28,039 | 0.34 |
| 54 | Bridgeport, Conn..... | 74,077 | 0.90 | 81,985 | 1.00 | 115,825 | 1.41 | 2,250 | 0.03 | 4,700 | 0.06 | 69,301 | 0.84 | 30,649 | 0.37 |
| 55 | Lynn, Mass..... | 61,482 | 0.80 | 97,758 | 1.27 | 103,213 | 1.34 | 21,925 | 0.28 | 21,687 | 0.28 | 71,007 | 0.92 | 36,272 | 0.47 |

¹ Including payments in error subsequently corrected by refund receipts, as in Table 5.² Including payments in error subsequently corrected by refund receipts, as in Table 9.³ Including general and special service expenses for interest.

GENERAL TABLES.

303

OUTLAYS,² TOTAL AND PER CAPITA: 1905.

and the number assigned to each, see page 94.]

| FOR HIGHWAYS. | | | | EXPENSES FOR CHARITIES AND CORRECTIONS. | | EXPENSES FOR LIBRARIES, ART GALLERIES, AND MUSEUMS. | | FOR RECREATION. | | | | MISCELLANEOUS GENERAL AND SPECIAL SERVICE EXPENSES. ³ | | City number. |
|---------------|-------------|--------------|-------------|---|-------------|---|-------------|-----------------|-------------|--------------|-------------|--|-------------|--------------|
| 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. | |
| \$37,130,005 | \$1.67 | \$63,773,567 | \$2.87 | \$19,468,577 | \$0.88 | \$4,173,512 | \$0.19 | \$10,332,574 | \$0.47 | \$11,751,099 | \$0.53 | \$39,969,271 | \$1.80 | |
| 20,117,199 | 1.63 | 38,994,293 | 3.16 | 14,514,605 | 1.18 | 2,719,300 | 0.22 | 7,736,927 | 0.63 | 10,153,635 | 0.82 | 24,492,118 | 1.99 | |
| 7,287,764 | 1.85 | 9,874,398 | 2.50 | 2,255,089 | 0.57 | 601,486 | 0.15 | 1,357,258 | 0.34 | 808,953 | 0.20 | 6,053,603 | 1.53 | |
| 5,427,504 | 1.62 | 8,456,937 | 2.53 | 1,693,245 | 0.51 | 498,505 | 0.15 | 863,925 | 0.26 | 452,537 | 0.14 | 5,400,806 | 1.61 | |
| 4,297,538 | 1.66 | 6,447,939 | 2.49 | 1,005,638 | 0.39 | 354,221 | 0.14 | 374,464 | 0.14 | 335,974 | 0.13 | 4,022,744 | 1.56 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | |
|-------------|--------|--------------|--------|-------------|--------|-------------|--------|-------------|--------|-------------|--------|--------------|--------|----|
| \$6,757,480 | \$1.69 | \$16,200,571 | \$4.05 | \$7,114,663 | \$1.78 | \$1,091,162 | \$0.27 | \$2,420,377 | \$0.61 | \$5,507,217 | \$1.38 | \$11,159,371 | \$2.79 | 1 |
| 1,157,398 | 0.58 | 5,151,720 | 2.59 | 346,136 | 0.17 | 262,153 | 0.13 | 1,555,452 | 0.78 | 2,159,933 | 1.09 | 3,081,265 | 1.55 | 2 |
| 2,662,056 | 1.88 | 2,861,360 | 2.60 | 1,448,291 | 1.02 | 315,123 | 0.22 | 951,179 | 0.67 | 193,636 | 0.14 | 1,136,934 | 0.80 | 3 |
| 1,358,479 | 2.13 | 2,013,943 | 3.16 | 774,351 | 1.22 | 62,635 | 0.10 | 207,642 | 0.33 | 44,398 | 0.07 | 612,951 | 0.96 | 4 |
| 2,028,769 | 2.41 | 2,603,058 | 4.37 | 1,768,705 | 2.97 | 292,792 | 0.49 | 727,546 | 1.22 | 69,730 | 0.12 | 2,276,814 | 3.82 | 5 |
| 701,279 | 1.28 | 1,046,458 | 1.92 | 517,318 | 0.95 | 50,000 | 0.09 | 215,443 | 0.39 | 168,813 | 0.31 | 667,530 | 1.22 | 6 |
| 794,207 | 1.82 | 1,351,778 | 3.09 | 284,838 | 0.65 | 123,845 | 0.28 | 210,124 | 0.48 | 306,311 | 0.70 | 830,566 | 1.90 | 7 |
| 751,648 | 1.99 | 1,391,434 | 3.69 | 139,765 | 0.37 | 95,105 | 0.25 | 164,210 | 0.44 | 1,807 | (*) | 572,851 | 1.52 | 8 |
| 479,168 | (*) | 763,812 | (*) | 477,204 | (*) | 61,350 | (*) | 396,575 | (*) | 574,118 | (*) | 286,900 | (*) | 9 |
| 596,073 | 1.64 | 1,052,955 | 2.89 | 136,439 | 0.37 | 160,016 | 0.44 | 173,244 | 0.48 | 114,286 | 0.31 | 649,412 | 1.78 | 10 |
| 620,366 | 1.81 | 1,098,646 | 3.20 | 410,494 | 1.20 | 61,046 | 0.18 | 61,046 | 0.18 | 672,604 | 1.96 | 1,189,458 | 3.46 | 11 |
| 456,470 | 1.40 | 806,332 | 2.48 | 136,991 | 0.42 | 71,756 | 0.22 | 184,362 | 0.57 | 126,242 | 0.39 | 226,186 | 0.69 | 12 |
| 575,087 | 1.84 | 574,925 | 1.84 | 19,808 | 0.06 | 69,282 | 0.22 | 95,706 | 0.31 | 195,089 | 0.62 | 341,099 | 1.09 | 13 |
| 380,606 | 1.23 | 393,129 | 1.27 | 100,298 | 0.32 | 11,789 | 0.04 | 42,997 | 0.14 | 19,391 | 0.06 | 943,410 | 3.05 | 14 |
| 798,113 | 2.64 | 1,684,170 | 5.56 | 839,304 | 2.77 | 52,292 | 0.17 | 331,024 | 1.09 | ----- | ----- | 517,291 | 1.71 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | |
|-----------|--------|-----------|--------|-----------|--------|----------|--------|----------|--------|----------|--------|-----------|--------|----|
| \$350,677 | \$1.24 | \$616,213 | \$2.18 | \$230,608 | \$0.81 | \$56,000 | \$0.20 | \$39,356 | \$0.14 | ----- | ----- | \$349,719 | \$1.23 | 16 |
| 617,462 | 2.36 | 522,664 | 2.00 | 105,574 | 0.40 | 48,064 | 0.18 | 106,099 | 0.40 | \$84,812 | \$0.32 | 244,270 | 0.93 | 17 |
| 278,342 | 1.20 | 82,346 | 0.35 | 51,744 | 0.22 | 24,189 | 0.10 | 28,224 | 0.12 | ----- | ----- | 506,302 | 2.18 | 18 |
| 301,215 | 1.35 | 454,906 | 2.04 | 184,927 | 0.83 | 31,269 | 0.14 | 79,969 | 0.36 | 75,055 | 0.34 | 368,471 | 1.65 | 19 |
| 361,210 | 1.70 | 540,258 | 2.55 | 60,671 | 0.29 | 33,148 | 0.16 | 71,448 | 0.34 | 115,075 | 0.54 | 161,340 | 0.76 | 20 |
| 592,480 | 2.98 | 173,633 | 0.87 | 122,993 | 0.62 | 24,000 | 0.12 | 63,086 | 0.32 | 6,034 | 0.03 | 310,729 | 1.56 | 21 |
| 431,223 | 2.19 | 441,960 | 2.24 | 67,967 | 0.34 | 31,240 | 0.16 | 120,081 | 0.61 | 54,423 | 0.28 | 367,796 | 1.87 | 22 |
| 424,638 | 2.33 | 600,326 | 3.30 | 146,539 | 0.81 | 80,934 | 0.44 | 80,934 | 0.44 | 77,798 | 0.43 | 196,863 | 1.08 | 23 |
| 358,364 | 2.00 | 897,555 | 5.01 | 59,378 | 0.33 | 39,107 | 0.22 | 135,699 | 0.76 | 253,178 | 1.41 | 312,329 | 1.74 | 24 |
| 234,812 | 1.51 | 933,426 | 6.01 | 35,929 | 0.23 | 16,231 | 0.10 | 37,932 | 0.24 | 8,228 | 0.05 | 261,884 | 1.69 | 25 |
| 376,312 | 2.50 | 460,442 | 3.06 | 206,393 | 1.37 | 31,013 | 0.21 | 132,016 | 0.88 | 29,099 | 0.19 | 419,115 | 2.79 | 26 |
| 269,073 | 1.88 | 258,796 | 1.81 | 88,027 | 0.62 | 30,641 | 0.21 | 69,321 | 0.49 | 1,083 | 0.01 | 231,529 | 1.62 | 27 |
| 111,534 | 0.78 | 445,369 | 3.13 | 31,632 | 0.22 | 10,410 | 0.07 | 10,376 | 0.07 | 2,024 | 0.01 | 171,981 | 1.21 | 28 |
| 299,989 | 2.34 | 106,038 | 0.53 | 204,240 | 1.59 | 32,452 | 0.25 | 26,995 | 0.21 | 22,909 | 0.18 | 98,171 | 0.77 | 29 |
| 593,252 | (*) | 1,336,543 | (*) | 17,176 | (*) | 46,663 | (*) | 107,620 | (*) | 15,987 | (*) | 172,828 | (*) | 30 |
| 186,310 | 1.54 | 170,055 | 1.40 | 40,896 | 0.34 | 8,568 | 0.07 | 47,678 | 0.39 | 5,360 | 0.04 | 280,605 | 2.31 | 31 |
| 192,395 | 1.60 | 195,716 | 1.62 | ----- | ----- | 16,484 | 0.14 | 30,551 | 0.25 | 4,518 | 0.04 | 399,932 | 3.32 | 32 |
| 182,883 | 1.54 | 47,442 | 0.40 | 96,809 | 0.81 | 16,193 | 0.14 | 30,153 | 0.25 | 9,058 | 0.08 | 139,167 | 1.17 | 33 |
| 202,882 | 1.73 | 206,416 | 1.76 | 118,378 | 1.01 | 28,169 | 0.24 | 30,883 | 0.26 | 1,650 | 0.01 | 195,344 | 1.67 | 34 |
| 121,892 | 1.05 | 42,412 | 0.37 | 93,108 | 0.80 | 11,056 | 0.10 | 8,632 | 0.07 | ----- | ----- | 112,977 | 0.97 | 35 |
| 75,831 | 0.66 | 276,901 | 2.40 | 13,501 | 0.12 | 11,317 | 0.10 | 15,048 | 0.13 | 464 | (*) | 86,931 | 0.75 | 36 |
| 121,690 | 1.09 | 103,967 | 0.93 | 59,394 | 0.53 | 19,320 | 0.17 | 22,226 | 0.20 | 3,537 | 0.03 | 199,448 | 1.79 | 37 |
| 195,923 | 1.85 | 182,484 | 1.73 | 145,880 | 1.38 | 17,621 | 0.17 | 11,000 | 0.10 | 27,722 | 0.26 | 160,566 | 1.52 | 38 |
| 182,790 | 1.76 | 696,867 | 6.69 | 1,884 | 0.02 | 9,365 | 0.09 | 23,134 | 0.22 | ----- | ----- | 188,408 | 1.81 | 39 |
| 224,585 | 2.19 | 81,663 | 0.80 | 71,441 | 0.70 | 8,966 | 0.09 | 28,797 | 0.28 | 11,039 | 0.11 | 116,898 | 1.14 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | |
|-----------|--------|-------------|---------|---------|--------|----------|--------|----------|--------|----------|--------|-----------|--------|----|
| \$176,290 | \$1.77 | \$1,846,485 | \$18.54 | \$6,425 | \$0.06 | \$28,762 | \$0.29 | \$41,234 | \$0.41 | \$45,039 | \$0.45 | \$400,279 | \$4.02 | 41 |
| 100,982 | 1.03 | 324,821 | 3.30 | 69,763 | 0.71 | 13,456 | 0.14 | 5,890 | 0.06 | ----- | ----- | 121,615 | 1.24 | 42 |
| 131,039 | 1.34 | 293,666 | 3.00 | 41,051 | 0.42 | 11,900 | 0.12 | 72,141 | 0.74 | 5,032 | 0.05 | 113,080 | 1.16 | 43 |
| 153,569 | 1.57 | 197,365 | 2.02 | 23,311 | 0.24 | 26,013 | 0.27 | 23,800 | 0.24 | 569 | 0.01 | 50,717 | 0.52 | 44 |
| 231,699 | 2.38 | 390,235 | 4.01 | 79,721 | 0.82 | 23,367 | 0.24 | 61,272 | 0.63 | 44,027 | 0.45 | 288,351 | 2.96 | 45 |
| 276,624 | 2.92 | 29,593 | 0.31 | 147,822 | 1.56 | 15,379 | 0.16 | 18,846 | 0.20 | 582 | 0.01 | 133,321 | 1.41 | 46 |
| 136,612 | 1.47 | 674,202 | 7.24 | 105,404 | 1.13 | 12,000 | 0.13 | 48,353 | 0.52 | 13,289 | 0.14 | 212,616 | 2.28 | 47 |
| 139,526 | 1.57 | 21,559 | 0.24 | ----- | ----- | 7,349 | 0.08 | 10,316 | 0.12 | 3,188 | 0.04 | 54,185 | 0.61 | 48 |
| 133,735 | 1.54 | 186,819 | 2.15 | 51,717 | 0.60 | 1,000 | 0.01 | 28,862 | 0.33 | 20,795 | 0.24 | 263,910 | 3.04 | 49 |
| 112,277 | 1.33 | 83,944 | 1.00 | 26,542 | 0.32 | 8,330 | 0.10 | 6,996 | 0.08 | 7,871 | 0.09 | 112,392 | 1.33 | 50 |
| 97,256 | 1.16 | 66,419 | 0.79 | 24,112 | 0.29 | 11,759 | 0.14 | 16,600 | 0.20 | 16,131 | 0.19 | 131,746 | 1.57 | 51 |
| 80,498 | 0.96 | 47,357 | 0.56 | 1,584 | 0.02 | 9,979 | 0.12 | 15,027 | 0.18 | 9,829 | 0.12 | 80,052 | 0.95 | 52 |
| 120,293 | 1.44 | ----- | ----- | 9,605 | 0.12 | 8,393 | 0.10 | 8,295 | 0.10 | 16,043 | 0.19 | 94,006 | 1.13 | 53 |
| 148,905 | 1.81 | 78,325 | 0.95 | 68,075 | 0.83 | 11,975 | 0.15 | 22,683 | 0.28 | 5,028 | 0.06 | 74,624 | 0.91 | 54 |
| 130,905 | 1.70 | 63,803 | 0.83 | 88,711 | 1.15 | 18,797 | 0.24 | 37,056 | 0.48 | 12,367 | 0.16 | 123,451 | 1.60 | 55 |

¹ Less than 1 cent.² Per capita average not shown because population was not estimated.

STATISTICS OF CITIES.

TABLE 30.—PAYMENTS FOR SPECIFIED EXPENSES¹ 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 1905—Continued.

| City number. | CITY. | EXPENSES FOR GENERAL GOVERNMENT. | | EXPENSES FOR PROTECTION OF LIFE AND PROPERTY: | | | | | | FOR HEALTH CONSERVATION AND SANITATION. | | | | | |
|--------------|----------------------|----------------------------------|-------------|---|-------------|------------------|-------------|------------|-------------|---|-------------|-----------|-------------|----------|-------------|
| | | | | Police department. | | Fire department. | | All other. | | Expenses. | | | | Outlays. | |
| | | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. |
| 56 | Troy, N. Y. | \$104,151 | \$1.37 | \$106,183 | \$1.39 | \$88,393 | \$1.16 | \$8,458 | \$0.11 | \$12,012 | \$0.16 | \$125,412 | \$1.64 | \$45,928 | \$0.60 |
| 57 | Des Moines, Iowa | 44,380 | 0.59 | 70,139 | 0.93 | 137,834 | 1.82 | 4,336 | 0.06 | 6,833 | 0.09 | 42,879 | 0.57 | 73,180 | 0.97 |
| 58 | New Bedford, Mass. | 60,119 | 0.93 | 122,733 | 1.65 | 88,497 | 1.19 | 5,967 | 0.08 | 11,563 | 0.16 | 71,697 | 0.96 | 14,863 | 0.20 |
| 59 | Springfield, Mass. | 85,382 | 1.16 | 95,303 | 1.30 | 149,540 | 2.03 | 3,085 | 0.04 | 11,431 | 0.16 | 107,747 | 1.47 | 40,503 | 0.55 |
| 60 | Oakland, Cal. | 99,779 | 1.37 | 109,776 | 1.51 | 149,148 | 2.05 | 19,105 | 0.26 | 12,824 | 0.18 | 86,932 | 1.20 | 98,708 | 0.95 |
| 61 | Lawrence, Mass. | 65,464 | 0.93 | 73,154 | 1.04 | 76,718 | 1.10 | 2,716 | 0.04 | 8,610 | 0.12 | 55,285 | 0.79 | 9,406 | 0.13 |
| 62 | Somerville, Mass. | 57,444 | 0.83 | 79,467 | 1.15 | 73,606 | 1.06 | 13,983 | 0.20 | 7,223 | 0.10 | 75,120 | 1.08 | 23,983 | 0.35 |
| 63 | Kansas City, Kans. | 35,547 | 0.53 | 61,714 | 0.91 | 82,919 | 1.23 | 1,262 | 0.02 | 11,209 | 0.17 | 16,280 | 0.24 | 6,707 | 0.10 |
| 64 | Savannah, Ga. | 50,693 | 0.75 | 94,606 | 1.41 | 82,257 | 1.22 | 4,224 | 0.06 | 21,756 | 0.32 | 78,571 | 1.17 | 2,965 | 0.04 |
| 65 | Hoboken, N. J. | 54,074 | 0.83 | 137,574 | 2.10 | 99,955 | 1.53 | 3,481 | 0.05 | 7,261 | 0.11 | 40,372 | 0.62 | 17,504 | 0.27 |
| 66 | Peoria, Ill. | 45,282 | 0.70 | 71,835 | 1.10 | 121,642 | 1.87 | 7,667 | 0.12 | 10,886 | 0.17 | 37,714 | 0.58 | 84,489 | 1.30 |
| 67 | Duluth, Minn. | 62,828 | 0.97 | 61,151 | 0.94 | 151,114 | 2.33 | 8,408 | 0.13 | 13,397 | 0.21 | 21,994 | 0.34 | 36,772 | 0.57 |
| 68 | Utica, N. Y. | 72,770 | 1.14 | 82,484 | 0.82 | 82,918 | 1.30 | 5,784 | 0.09 | 6,333 | 0.10 | 97,370 | 1.53 | 36,181 | 0.57 |
| 69 | Manchester, N. H. | 41,424 | 0.65 | 50,711 | 0.80 | 97,599 | 1.54 | 2,379 | 0.04 | 7,646 | 0.12 | 37,258 | 0.59 | 21,634 | 0.34 |
| 70 | Evansville, Ind. | 37,521 | 0.59 | 55,888 | 0.89 | 73,455 | 1.16 | 1,201 | 0.02 | 3,790 | 0.06 | 20,277 | 0.32 | 2,371 | 0.04 |
| 71 | Yonkers, N. Y. | 76,304 | 1.24 | 101,309 | 1.65 | 122,052 | 1.99 | 6,829 | 0.11 | 15,208 | 0.25 | 72,875 | 1.19 | 9,918 | 0.16 |
| 72 | San Antonio, Tex. | 53,432 | 0.87 | 45,162 | 0.74 | 65,621 | 1.07 | 10,759 | 0.18 | 11,726 | 0.19 | 49,994 | 0.82 | 19,522 | 0.32 |
| 73 | Elizabeth, N. J. | 37,918 | 0.63 | 73,129 | 1.21 | 62,075 | 1.03 | 4,746 | 0.08 | 10,131 | 0.17 | 25,025 | 0.41 | 2,425 | 0.04 |
| 74 | Waterbury, Conn. | 59,625 | 0.99 | 55,739 | 0.93 | 59,971 | 1.00 | 4,746 | 0.08 | 4,935 | 0.08 | 38,573 | 0.64 | 89,203 | 1.48 |
| 75 | Salt Lake City, Utah | 97,117 | 1.65 | 70,066 | 1.19 | 62,098 | 1.05 | 5,627 | 0.10 | 13,776 | 0.23 | 63,156 | 1.07 | 50,536 | 0.86 |
| 76 | Erie, Pa. | 31,555 | 0.54 | 45,227 | 0.77 | 74,259 | 1.36 | 3,712 | 0.06 | 8,814 | 0.15 | 27,214 | 0.46 | 12,343 | 0.21 |
| 77 | Wilkesbarre, Pa. | 26,324 | 0.45 | 44,255 | 0.75 | 46,420 | 0.79 | 1,501 | 0.03 | 3,603 | 0.06 | 17,229 | 0.29 | 87,115 | 1.48 |
| 78 | Schenectady, N. Y. | 58,981 | 1.01 | 59,259 | 1.02 | 65,633 | 1.14 | 9,019 | 0.15 | 7,599 | 0.13 | 49,477 | 0.85 | 20,526 | 0.35 |
| 79 | Norfolk, Va. | 65,162 | 1.12 | 97,662 | 1.68 | 71,748 | 1.24 | 4,921 | 0.08 | 24,884 | 0.43 | 89,832 | 1.55 | 3,051 | 0.05 |
| 80 | Houston, Tex. | 68,460 | 1.22 | 59,080 | 1.05 | 83,670 | 1.49 | 2,884 | 0.05 | 10,763 | 0.19 | 59,584 | 1.06 | 44,441 | 0.79 |
| 81 | Charleston, S. C. | 37,281 | 0.66 | 88,515 | 1.57 | 79,000 | 1.40 | 4,275 | 0.08 | 13,819 | 0.25 | 44,086 | 0.78 | 2,675 | 0.05 |
| 82 | Harriehburg, Pa. | 38,676 | 0.71 | 40,910 | 0.75 | 20,543 | 0.37 | 9,145 | 0.17 | 18,328 | 0.33 | 42,279 | 0.77 | 34,014 | 0.62 |
| 83 | Portland, Me. | 54,647 | 1.01 | 72,263 | 1.33 | 112,101 | 2.06 | 16,333 | 0.30 | 5,810 | 0.11 | 44,193 | 0.81 | 42,730 | 0.79 |
| 84 | Dallas, Tex. | 38,764 | 0.74 | 52,604 | 1.01 | 109,016 | 2.09 | 5,108 | 0.10 | 3,271 | 0.06 | 23,870 | 0.46 | 41,287 | 0.79 |
| 85 | Tacoma, Wash. | 46,628 | 0.90 | 47,015 | 0.90 | 91,634 | 1.76 | 3,456 | 0.07 | 4,296 | 0.08 | 21,899 | 0.42 | 7,391 | 0.14 |
| 86 | Terre Haute, Ind. | 33,794 | 0.65 | 40,661 | 0.78 | 79,977 | 1.54 | 2,453 | 0.05 | 9,339 | 0.18 | 26,401 | 0.51 | 16,234 | 0.31 |
| 87 | Youngstown, Ohio | 56,259 | 1.09 | 70,552 | 1.37 | 68,195 | 1.32 | 3,705 | 0.07 | 8,488 | 0.16 | 19,668 | 0.38 | 45,027 | 0.87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | |
|-----|----------------------|----------|--------|----------|--------|----------|--------|-------|--------|---------|--------|----------|--------|----------|--------|
| 88 | Fort Wayne, Ind. | \$29,987 | \$0.60 | \$34,062 | \$0.68 | \$61,508 | \$1.23 | \$748 | \$0.01 | \$6,693 | \$0.13 | \$25,751 | \$0.52 | \$27,719 | \$0.55 |
| 89 | Holyoke, Mass. | 61,498 | 1.23 | 58,262 | 1.17 | 95,912 | 1.92 | 3,707 | 0.07 | 6,968 | 0.14 | 37,685 | 0.75 | 16,530 | 0.33 |
| 90 | Akron, Ohio | 23,994 | 0.49 | 45,753 | 0.93 | 92,833 | 1.88 | 1,490 | 0.03 | 2,794 | 0.06 | 18,826 | 0.38 | 16,343 | 0.33 |
| 91 | Brocton, Mass. | 46,091 | 0.96 | 57,730 | 1.20 | 65,580 | 1.37 | 2,035 | 0.04 | 7,010 | 0.15 | 43,251 | 0.90 | 64,761 | 1.36 |
| 92 | Saginaw, Mich. | 43,421 | 0.91 | 44,485 | 0.93 | 39,468 | 0.83 | 2,354 | 0.05 | 4,169 | 0.09 | 19,727 | 0.41 | 42,054 | 0.88 |
| 93 | Lincoln, Nebr. | 30,824 | 0.66 | 16,539 | 0.35 | 36,396 | 0.78 | 1,200 | 0.03 | 3,108 | 0.07 | 21,650 | 0.46 | 15,336 | 0.33 |
| 94 | Lancaster, Pa. | 19,296 | 0.42 | 27,549 | 0.60 | 20,322 | 0.44 | 1,270 | 0.03 | 2,071 | 0.04 | 16,787 | 0.36 | 135,112 | 2.93 |
| 95 | Covington, Ky. | 48,263 | 1.05 | 48,164 | 1.05 | 33,876 | 0.74 | 3,509 | 0.08 | 2,071 | 0.05 | 28,885 | 0.63 | 21,568 | 0.47 |
| 96 | Altoona, Pa. | 25,982 | 0.57 | 24,644 | 0.54 | 35,931 | 0.79 | 3,509 | 0.08 | 3,509 | 0.08 | 8,783 | 0.19 | 22,232 | 0.49 |
| 97 | Spokane, Wash. | 65,812 | 1.45 | 51,377 | 1.13 | 87,940 | 1.94 | 4,235 | 0.09 | 15,454 | 0.34 | 33,532 | 0.74 | 101,814 | 2.25 |
| 98 | Birmingham, Ala. | 41,203 | 0.92 | 61,857 | 1.39 | 78,399 | 1.76 | 8,879 | 0.20 | 8,609 | 0.19 | 33,614 | 0.75 | 11,094 | 0.25 |
| 99 | Pawtucket, R. I. | 52,415 | 1.21 | 53,215 | 1.23 | 62,100 | 1.43 | 3,495 | 0.08 | 1,316 | 0.03 | 34,997 | 0.81 | 21,645 | 0.50 |
| 100 | South Bend, Ind. | 25,949 | 0.60 | 32,005 | 0.74 | 52,463 | 1.21 | 3,536 | 0.08 | 3,145 | 0.07 | 21,783 | 0.50 | 75,752 | 1.75 |
| 101 | Binghamton, N. Y. | 31,213 | 0.72 | 33,808 | 0.78 | 31,842 | 0.74 | 2,300 | 0.05 | 4,049 | 0.09 | 19,736 | 0.46 | 23,026 | 0.53 |
| 102 | Augusta, Ga. | 27,980 | 0.66 | 56,608 | 1.33 | 52,757 | 1.24 | 9,155 | 0.22 | 19,392 | 0.46 | 13,159 | 0.31 | 15,788 | 0.37 |
| 103 | Bayonne, N. J. | 38,503 | 0.91 | 67,701 | 1.60 | 25,915 | 0.61 | 4,139 | 0.10 | 3,088 | 0.07 | 8,600 | 0.20 | 20,685 | 0.49 |
| 104 | Mobile, Ala. | 30,994 | 0.74 | 55,018 | 1.30 | 35,580 | 0.84 | 6,140 | 0.15 | 10,084 | 0.24 | 25,657 | 0.61 | 11,452 | 0.27 |
| 105 | Johnstown, Pa. | 14,373 | 0.34 | 31,476 | 0.75 | 14,224 | 0.34 | 1,080 | 0.03 | 3,239 | 0.08 | 6,372 | 0.15 | 15,496 | 0.37 |
| 106 | McKeesport, Pa. | 29,537 | 0.70 | 44,105 | 1.05 | 36,885 | 0.88 | 480 | 0.01 | 6,372 | 0.15 | 5,774 | 0.14 | 15,101 | 0.36 |
| 107 | Dubuque, Iowa | 25,644 | 0.61 | 25,951 | 0.62 | 39,335 | 0.94 | 1,080 | 0.03 | 1,394 | 0.03 | 20,616 | 0.49 | 15,101 | 0.36 |
| 108 | Butte, Mont. | 39,672 | 0.95 | 92,929 | 2.23 | 86,749 | 2.08 | 5,655 | 0.14 | 8,634 | 0.21 | 41,187 | 0.99 | 23,839 | 0.57 |
| 109 | Springfield, Ohio | 36,656 | 0.88 | 33,748 | 0.81 | 46,550 | 1.12 | 1,047 | 0.03 | 3,791 | 0.09 | 28,799 | 0.70 | 1,119 | 0.03 |
| 110 | Wheeling, W. Va. | 19,908 | 0.48 | 42,883 | 1.04 | 57,413 | 1.40 | 2,461 | 0.06 | 30,232 | 0.74 | 6,189 | 0.15 | 14,036 | 0.34 |
| 111 | Sioux City, Iowa | 26,414 | 0.64 | 26,097 | 0.64 | 32,762 | 0.80 | 2,914 | 0.07 | 2,964 | 0.07 | 31,046 | 0.76 | 23,194 | 0.57 |
| 112 | Bay City, Mich. | 34,406 | 0.85 | 32,344 | 0.80 | 38,492 | 0.95 | 1,292 | 0.03 | 1,096 | 0.03 | 16,400 | 0.40 | 23,194 | 0.57 |
| 113 | Allentown, Pa. | 23,003 | 0.57 | 17,898 | 0.44 | 25,389 | 0.63 | 3,417 | 0.09 | 3,139 | 0.08 | 21,221 | 0.52 | 15,984 | 0.39 |
| 114 | Davenport, Iowa | 29,240 | 0.73 | 31,274 | 0.79 | 56,451 | 1.42 | 1,500 | 0.04 | 3,417 | 0.09 | 36,705 | 0.92 | 26,516 | 0.67 |
| 115 | Montgomery, Ala. | 22,304 | 0.56 | 49,810 | 1.25 | 29,911 | 0.75 | 593 | 0.02 | 19,388 | 0.49 | 18,595 | 0.47 | 18,371 | 0.46 |
| 116 | East St. Louis, Ill. | 39,210 | 1.00 | 64,343 | 1.63 | 61,598 | 1.56 | 593 | 0.02 | 8,390 | 0.21 | 14,293 | 0.36 | 7,293 | 0.19 |
| 117 | Little Rock, Ark. | 18,900 | 0.49 | 37,405 | 0.97 | 48,142 | 1.24 | 1,798 | 0.05 | 5,598 | 0.14 | 5,793 | 0.15 | 16,888 | 0.44 |
| 118 | Quincy, Ill. | 13,025 | 0.34 | 24,439 | 0.63 | 46,451 | 1.20 | 274 | 0.01 | 1,044 | 0.03 | 15,010 | 0.39 | 163,932 | 4.28 |
| 119 | York, Pa. | 19,468 | 0.51 | 24,558 | 0.64 | 23,080 | 0.60 | 5,278 | 0.14 | 4,408 | 0.12 | 19,903 | 0.52 | 16,500 | 0.43 |
| 120 | Springfield, Ill. | 26,745 | 0.70 | 43,891 | 1.15 | 68,385 | 1.79 | 4,339 | 0.11 | 8,416 | 0.22 | 27,974 | 0.73 | 27,839 | 0.73 |
| 121 | Malden, Mass. | 28,844 | 0.76 | 35,683 | 0.94 | 40,007 | 1.05 | 1,798 | 0.05 | 3,739 | 0.10 | 32,067 | 0.84 | 40,507 | 1.07 |
| 122 | Canton, Ohio | 21,494 | 0.57 | 23,955 | 0.63 | 36,248 | 0.96 | 1,798 | 0.05 | 4,511 | 0.12 | 22,440 | 0.59 | 40,507 | 1.07 |

¹ Including payments in error subsequently corrected by refund receipts, as in Table 5.² Including payments in error subsequently corrected by refund receipts, as in Table 9.

GENERAL TABLES.

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OUTLAYS,² TOTAL AND PER CAPITA: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| FOR HIGHWAYS. | | | | EXPENSES FOR CHARITIES AND CORRECTIONS. | | EXPENSES FOR LIBRARIES, ART GALLERIES, AND MUSEUMS. | | FOR RECREATION | | | | MISCELLANEOUS GENERAL AND SPECIAL SERVICE EXPENSES. ³ | | City number. |
|---------------|-------------|----------|-------------|---|-------------|---|-------------|----------------|-------------|----------|-------------|--|-------------|--------------|
| 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. | |
| \$27,533 | \$0.36 | \$93,264 | \$1.22 | \$111,796 | \$1.47 | \$2,500 | \$0.03 | \$9,099 | \$0.12 | \$1,024 | \$0.01 | \$82,119 | \$1.08 | 56 |
| 99,422 | 1.31 | 181,124 | 2.39 | 741 | 0.01 | 12,294 | 0.16 | 47,650 | 0.63 | 24,020 | 0.32 | 69,597 | 0.92 | 57 |
| 142,561 | 1.92 | 3,149 | 0.04 | 108,618 | 1.46 | 14,769 | 0.20 | 21,515 | 0.29 | 1,629 | 0.02 | 135,694 | 1.82 | 58 |
| 218,366 | 2.97 | 75,410 | 1.03 | 61,955 | 0.84 | 41,990 | 0.57 | 39,978 | 0.54 | 33,432 | 0.45 | 62,561 | 0.85 | 59 |
| 171,359 | 2.36 | 340,978 | 4.69 | 5,009 | 0.07 | 24,927 | 0.34 | 23,194 | 0.32 | 30,698 | 0.42 | 51,797 | 0.71 | 60 |
| 151,113 | 2.16 | 35,618 | 0.51 | 82,391 | 1.18 | 16,883 | 0.24 | 15,769 | 0.23 | 1,127 | 0.02 | 68,742 | 0.98 | 61 |
| 169,327 | 2.44 | 77,461 | 1.12 | 71,305 | 1.02 | 23,768 | 0.34 | 26,907 | 0.39 | 529 | 0.01 | 112,407 | 1.62 | 62 |
| 86,137 | 1.27 | 139,518 | 2.06 | 4,207 | 0.06 | 5,673 | 0.08 | 1,741 | 0.03 | | | 177,860 | 2.63 | 63 |
| 96,863 | 1.44 | 161,357 | 2.40 | 26,797 | 0.40 | 3,147 | 0.05 | 10,577 | 0.16 | 3,817 | 0.06 | 111,777 | 1.66 | 64 |
| 33,376 | 0.51 | 17,218 | 0.26 | 20,471 | 0.31 | 11,471 | 0.18 | 15,214 | 0.23 | | | 89,897 | 1.37 | 65 |
| 93,567 | 1.44 | 30,323 | 0.47 | 13,764 | 0.21 | 14,269 | 0.22 | 34,611 | 0.53 | 22,309 | 0.34 | 65,178 | 0.85 | 66 |
| 141,597 | 2.18 | 173,642 | 2.67 | 3,831 | 0.06 | 9,103 | 0.14 | 13,302 | 0.20 | 2,784 | 0.04 | 173,434 | 2.67 | 67 |
| 114,491 | 1.80 | 180,707 | 2.84 | 37,530 | 0.59 | 12,953 | 0.20 | 7,358 | 0.12 | 163 | (*) | 78,116 | 1.23 | 68 |
| 120,284 | 1.90 | 34,466 | 0.54 | 20,806 | 0.33 | 7,135 | 0.11 | 9,665 | 0.15 | | | 25,100 | 0.40 | 69 |
| 59,449 | 0.94 | 9,861 | 0.16 | 4,619 | 0.07 | | | 2,983 | 0.05 | | | 83,209 | 1.32 | 70 |
| 125,028 | 2.04 | 55,890 | 0.91 | 37,002 | 0.60 | 6,309 | 0.10 | 9,271 | 0.15 | 1,499 | 0.02 | 126,269 | 2.06 | 71 |
| 87,285 | 1.43 | 124,695 | 2.04 | 11,997 | 0.20 | 6,346 | 0.10 | 16,989 | 0.28 | | | 98,683 | 1.61 | 72 |
| 66,106 | 1.09 | 46,400 | 0.77 | 28,170 | 0.47 | | | 842 | 0.01 | | | 127,150 | 2.10 | 73 |
| 83,672 | 1.39 | 88,490 | 1.47 | 41,330 | 0.69 | 10,140 | 0.17 | 6,216 | 0.10 | 17,500 | 0.29 | 38,817 | 0.65 | 74 |
| 142,548 | 2.42 | 292,209 | 4.96 | 546 | 0.01 | 7,089 | 0.12 | 16,220 | 0.28 | | | 153,915 | 2.61 | 75 |
| 80,172 | 1.36 | 119,814 | 2.04 | | | 8,294 | 0.14 | 4,717 | 0.08 | 1,030 | 0.02 | 17,580 | 0.30 | 76 |
| 73,579 | 1.25 | 144,639 | 3.46 | | | | | 995 | 0.02 | | | 34,587 | 0.59 | 77 |
| 69,371 | 1.19 | 307,255 | 5.28 | 23,682 | 0.41 | 5,000 | 0.09 | 1,442 | 0.03 | | | 78,843 | 1.35 | 78 |
| 64,004 | 1.10 | 33,652 | 0.58 | 29,124 | 0.50 | 5,000 | 0.09 | 11,159 | 0.19 | 16,083 | 0.28 | 204,497 | 3.53 | 79 |
| 111,909 | 1.99 | 85,023 | 1.51 | 10,378 | 0.18 | 4,422 | 0.08 | 4,309 | 0.08 | | | 204,846 | 3.64 | 80 |
| 50,015 | 0.89 | 41,011 | 0.73 | 86,931 | 1.55 | 1,100 | 0.02 | 13,014 | 0.23 | 3,683 | 0.07 | 147,279 | 2.62 | 81 |
| 53,119 | 0.97 | 69,866 | 1.37 | 500 | 0.01 | | | 21,954 | 0.40 | 47,898 | 0.87 | 43,136 | 0.79 | 82 |
| 128,865 | 2.37 | 101,037 | 1.86 | 67,670 | 1.25 | 9,609 | 0.18 | 15,903 | 0.29 | 23,933 | 0.44 | 136,309 | 2.51 | 83 |
| 143,387 | 2.74 | 4,402 | 0.08 | 23,397 | 0.45 | 4,318 | 0.08 | 6,836 | 0.13 | | | 102,219 | 1.96 | 84 |
| 143,449 | 2.76 | 901,884 | 17.36 | 843 | 0.02 | 7,934 | 0.15 | 27,187 | 0.52 | | | 177,073 | 3.41 | 85 |
| 50,962 | 0.98 | 124,492 | 2.40 | 1,945 | 0.04 | 3,353 | 0.06 | 3,616 | 0.07 | | | 25,876 | 0.50 | 86 |
| 58,378 | 1.13 | 57,489 | 1.12 | 12,047 | 0.23 | 10,250 | 0.20 | 6,321 | 0.12 | 19,589 | 0.38 | 41,894 | 0.81 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | |
|----------|--------|-----------|--------|----------|--------|---------|--------|----------|--------|----------|--------|----------|--------|-----|
| \$40,120 | \$0.80 | \$225,448 | \$4.51 | \$50,042 | \$1.20 | \$5,283 | \$0.11 | \$10,864 | \$0.22 | \$24,029 | \$0.48 | \$39,797 | \$0.80 | 88 |
| 105,538 | 2.11 | 55,198 | 1.11 | 20,875 | 0.42 | 10,000 | 0.20 | 11,106 | 0.22 | 8,619 | 0.17 | 85,425 | 1.71 | 89 |
| 86,948 | 1.76 | 187,073 | 3.79 | 61,528 | 1.29 | 7,666 | 0.16 | 3,304 | 0.07 | — | — | 57,425 | 1.16 | 90 |
| 79,312 | 1.66 | 32,269 | 0.68 | 16,273 | 0.34 | 9,580 | 0.20 | 1,794 | 0.04 | — | — | 83,830 | 1.75 | 91 |
| 77,778 | 1.63 | 250,986 | 5.26 | — | — | 3,289 | 0.07 | 2,499 | 0.05 | 7,838 | 0.16 | 69,570 | 1.46 | 92 |
| 33,542 | 0.72 | 138,997 | 2.97 | 536 | 0.01 | 6,946 | 0.15 | 1,517 | 0.03 | 13,500 | 0.29 | 66,622 | 1.42 | 93 |
| 79,252 | 1.72 | 23,541 | 0.51 | 1,498 | 0.03 | — | — | 541 | 0.01 | — | — | 32,839 | 0.71 | 94 |
| 49,646 | 1.08 | 81,255 | 1.77 | 3,006 | 0.07 | 7,609 | 0.17 | (*) | — | 623 | 0.01 | 18,977 | 0.41 | 95 |
| 39,733 | 0.87 | 10,668 | 0.23 | — | — | — | — | 60 | 0.01 | — | — | 58,747 | 1.29 | 96 |
| 87,182 | 1.92 | 286,226 | 6.32 | 3,458 | 0.08 | 11,745 | 0.26 | 20,215 | 0.45 | 5,654 | 0.12 | 172,356 | 3.79 | 97 |
| 54,663 | 1.22 | 351,516 | 7.87 | 15,959 | 0.36 | — | — | 3,879 | 0.09 | 4,798 | 0.11 | 173,492 | 3.89 | 98 |
| 103,480 | 2.39 | 256,185 | 5.91 | 21,353 | 0.49 | 8,785 | 0.20 | 1,696 | 0.04 | 7,104 | 0.16 | 140,445 | 3.24 | 99 |
| 56,350 | 1.30 | 170,386 | 3.94 | — | — | 2,615 | 0.06 | 6,509 | 0.15 | 1,617 | 0.04 | 44,342 | 1.03 | 100 |
| 91,291 | 2.12 | 47,426 | 1.10 | 55,153 | 1.28 | 6,349 | 0.15 | 3,793 | 0.09 | 2,988 | 0.07 | 31,261 | 0.73 | 101 |
| 86,113 | 2.03 | 30,959 | 0.73 | 42,632 | 1.00 | — | — | 3,899 | 0.09 | 11,223 | 0.26 | 16,002 | 0.38 | 102 |
| 62,049 | 1.47 | 15,005 | 0.36 | 7,575 | 0.18 | 5,305 | 0.13 | 507 | 0.01 | — | — | 104,187 | 2.47 | 103 |
| 62,270 | 1.48 | 160,908 | 3.82 | 12,055 | 0.29 | — | — | 2,738 | 0.06 | — | — | 174,659 | 4.14 | 104 |
| 52,848 | 1.25 | 33,955 | 0.81 | 5,768 | 0.14 | — | — | 1,197 | 0.03 | — | — | 22,595 | 0.54 | 105 |
| 64,381 | 1.53 | 83,128 | 1.98 | — | — | 3,197 | 0.08 | 25 | (*) | — | — | 49,664 | 1.18 | 106 |
| 58,389 | 1.39 | 12,305 | 0.29 | — | — | 8,264 | 0.20 | 1,644 | 0.04 | — | — | 52,469 | 1.25 | 107 |
| 95,977 | 2.30 | 73,955 | 1.77 | 8,009 | 0.19 | 20,124 | 0.48 | — | — | — | — | 53,044 | 1.27 | 108 |
| 69,019 | 1.67 | 33,107 | 0.80 | 27,534 | 0.66 | 5,407 | 0.13 | 5,288 | 0.13 | 2,504 | 0.06 | 24,927 | 0.60 | 109 |
| 55,515 | 1.35 | 24,801 | 0.60 | 5,147 | 0.13 | 5,706 | 0.14 | — | — | — | — | 23,589 | 0.57 | 110 |
| 66,788 | 1.63 | 108,655 | 2.65 | 150 | (*) | 3,688 | 0.09 | 1,681 | 0.04 | — | — | 114,370 | 2.79 | 111 |
| 43,941 | 1.08 | 163,656 | 4.03 | 599 | 0.01 | 5,555 | 0.14 | 1,192 | 0.03 | 165 | (*) | 62,074 | 1.53 | 112 |
| 39,051 | 0.96 | 33,066 | 0.82 | — | — | — | — | 332 | 0.01 | — | — | 27,708 | 0.68 | 113 |
| 52,107 | 1.31 | 224,561 | 5.64 | — | — | 7,077 | 0.18 | 16,538 | 0.42 | 16,431 | 0.41 | 30,725 | 0.77 | 114 |
| 61,034 | 1.53 | 40,780 | 1.03 | 3,043 | 0.08 | 1,761 | 0.04 | 2,447 | 0.06 | — | — | 87,376 | 2.20 | 115 |
| 94,709 | 2.40 | 301,330 | 7.65 | — | — | 8,930 | 0.23 | 1,635 | 0.04 | 1,303 | 0.03 | 83,839 | 2.13 | 116 |
| 37,313 | 0.96 | 39,939 | 1.03 | 13,781 | 0.36 | — | — | 3,704 | 0.10 | 148 | (*) | 14,439 | 0.37 | 117 |
| 27,383 | 0.71 | 9,839 | 0.25 | 5,961 | 0.15 | 4,072 | 0.11 | 7,473 | 0.19 | 6,174 | 0.16 | 49,194 | 1.27 | 118 |
| 46,355 | 1.21 | 17,460 | 0.46 | 1,120 | 0.03 | — | — | 2,686 | 0.07 | 932 | 0.02 | 40,847 | 1.07 | 119 |
| 58,168 | 1.52 | 172,422 | 4.51 | 4,381 | 0.11 | 10,436 | 0.27 | 26,837 | 0.70 | 39,023 | 1.02 | 57,650 | 1.51 | 120 |
| 97,052 | 2.55 | 7,780 | 0.20 | 32,971 | 0.87 | 16,009 | 0.42 | 17,330 | 0.46 | — | — | 81,492 | 2.14 | 121 |
| 33,109 | 0.87 | 49,968 | 1.32 | 1,468 | 0.04 | 4,664 | 0.12 | 2,620 | 0.07 | — | — | 69,803 | 1.84 | 122 |

³ Including general and special service expenses for interest.

⁴ Less than 1 cent.

STATISTICS OF CITIES.

TABLE 30.—PAYMENTS FOR SPECIFIED EXPENSES¹ 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 1905—Continued.

| City num- ber. | CITY. | EXPENSES FOR GENERAL GOV- ERNMENT. | | 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. |
| 123 | Passaic, N. J. | \$34,562 | \$0.91 | \$20,567 | \$0.54 | \$27,055 | \$0.72 | \$1,625 | \$0.04 | \$7,486 | \$0.20 | \$12,096 | \$0.32 | \$4,006 | \$0.11 |
| 124 | Haverhill, Mass. | 33,438 | 0.88 | 35,998 | 0.95 | 53,994 | 1.43 | 4,251 | 0.11 | 3,820 | 0.10 | 22,196 | 0.59 | 9,171 | 0.24 |
| 125 | Topeka, Kans. | 24,988 | 0.66 | 26,432 | 0.70 | 44,658 | 1.19 | 4,184 | 0.11 | 6,946 | 0.18 | 12,587 | 0.33 | 128,377 | 3.41 |
| 126 | Salem, Mass. | 32,903 | 0.87 | 43,921 | 1.17 | 38,948 | 1.04 | 11,854 | 0.32 | 18,335 | 0.49 | 17,326 | 0.46 | 204,075 | 5.42 |
| 127 | Atlantic City, N. J. | 52,241 | 1.39 | 78,697 | 2.09 | 156,198 | 4.15 | 9,077 | 0.24 | 10,318 | 0.27 | 77,683 | 2.07 | | |
| 128 | Chester, Pa. | 19,963 | 0.53 | 25,517 | 0.68 | 13,526 | 0.36 | 875 | 0.02 | 2,363 | 0.06 | 7,325 | 0.20 | 6,408 | 0.17 |
| 129 | Chelsea, Mass. | 34,397 | 0.92 | 45,632 | 1.22 | 42,699 | 1.15 | 5,595 | 0.15 | 4,544 | 0.12 | 35,392 | 0.95 | 2,821 | 0.08 |
| 130 | Newton, Mass. | 77,604 | 2.11 | 70,594 | 1.92 | 54,327 | 1.48 | 11,168 | 0.30 | 13,866 | 0.38 | 70,180 | 1.91 | 43,638 | 1.18 |
| 131 | Superior, Wis. | 42,987 | 1.18 | 25,679 | 0.70 | 69,875 | 1.91 | 1,605 | 0.04 | 11,199 | 0.31 | 15,109 | 0.41 | 2,775 | 0.08 |
| 132 | Elmira, N. Y. | 40,777 | 1.14 | 35,642 | 1.00 | 61,933 | 1.73 | 616 | 0.02 | 7,608 | 0.21 | 12,626 | 0.35 | 21,747 | 0.61 |
| 133 | Knoxville, Tenn. | 15,450 | 0.44 | 29,999 | 0.85 | 56,541 | 1.59 | 1,060 | 0.03 | 6,096 | 0.17 | 11,177 | 0.32 | | |
| 134 | Newcastle, Pa. | 19,475 | 0.55 | 18,769 | 0.53 | 25,514 | 0.72 | 1,109 | 0.03 | 1,370 | 0.04 | 9,185 | 0.26 | 10,067 | 0.28 |
| 135 | Jacksonville, Fla. | 26,857 | 0.76 | 54,179 | 1.53 | 54,191 | 1.54 | 3,735 | 0.11 | 16,249 | 0.46 | 48,503 | 1.37 | 44,690 | 1.27 |
| 136 | South Omaha, Nebr. | 27,087 | 0.77 | 19,115 | 0.55 | 25,995 | 0.74 | 3,269 | 0.09 | 1,715 | 0.05 | 3,598 | 0.10 | 1,664 | 0.05 |
| 137 | Rockford, Ill. | 20,098 | 0.58 | 20,026 | 0.58 | 35,364 | 1.02 | 1,120 | 0.03 | 2,071 | 0.06 | 26,038 | 0.75 | 17,319 | 0.50 |
| 138 | Chattanooga, Tenn. | 17,032 | 0.50 | 45,628 | 1.33 | 56,932 | 1.67 | 2,635 | 0.11 | 11,930 | 0.35 | 22,394 | 0.65 | 9,053 | 0.26 |
| 139 | Joplin, Mo. | 14,863 | 0.44 | 19,237 | 0.56 | 21,530 | 0.63 | 540 | 0.02 | 2,002 | 0.06 | 2,774 | 0.08 | 13,149 | 0.39 |
| 140 | Galveston, Tex. | 29,014 | 0.87 | 39,547 | 1.18 | 52,857 | 1.58 | 837 | 0.02 | 11,456 | 0.34 | 50,166 | 0.50 | 69,346 | 0.02 |
| 141 | Fitchburg, Mass. | 32,492 | 0.98 | 37,970 | 1.15 | 66,763 | 2.02 | 1,269 | 0.04 | 5,521 | 0.17 | 19,755 | 0.60 | 16,150 | 0.49 |
| 142 | Macon, Ga. | 21,948 | 0.67 | 49,200 | 1.51 | 57,686 | 1.77 | 4,123 | 0.13 | 5,385 | 0.17 | 13,275 | 0.41 | 10,460 | 0.32 |
| 143 | Auburn, N. Y. | 33,836 | 1.04 | 25,264 | 0.78 | 45,420 | 1.40 | 3,270 | 0.10 | 4,450 | 0.14 | 16,946 | 0.52 | 10,102 | 0.31 |
| 144 | Racine, Wis. | 22,660 | 0.70 | 13,317 | 0.41 | 52,482 | 1.63 | | | 1,561 | 0.05 | 8,380 | 0.26 | 6,998 | 0.22 |
| 145 | Woonsocket, R. I. | 19,672 | 0.61 | 31,980 | 0.99 | 44,673 | 1.39 | 1,973 | 0.06 | 2,274 | 0.07 | 17,328 | 0.54 | 16,672 | 0.53 |
| 146 | Joliet, Ill. | 27,236 | 0.86 | 33,657 | 1.06 | 32,264 | 1.02 | 6,175 | 0.19 | 3,635 | 0.11 | 25,168 | 0.79 | 17,982 | 0.57 |
| 147 | Kalamazoo, Mich. | 17,052 | 0.54 | 21,021 | 0.68 | 28,943 | 0.93 | 1,520 | 0.05 | 3,361 | 0.11 | 17,602 | 0.57 | 23,218 | 0.75 |
| 148 | Wichita, Kans. | 16,039 | 0.52 | 19,138 | 0.62 | 44,305 | 1.42 | | | 2,970 | 0.10 | 9,027 | 0.29 | 5,525 | 0.18 |
| 149 | Taunton, Mass. | 28,230 | 0.91 | 38,811 | 1.25 | 31,533 | 1.02 | 2,769 | 0.09 | 4,116 | 0.13 | 16,459 | 0.53 | 7,470 | 0.24 |
| 150 | Sacramento, Cal. | 51,630 | 1.58 | 27,834 | 0.91 | 58,574 | 1.91 | 5,080 | 0.17 | 6,761 | 0.22 | 47,361 | 1.54 | 12,077 | 0.39 |
| 151 | Oshkosh, Wis. | 19,579 | 0.64 | 15,423 | 0.50 | 51,648 | 1.69 | 350 | 0.01 | 864 | 0.03 | 7,259 | 0.24 | 5,929 | 0.19 |
| 152 | Pueblo, Colo. | 41,609 | 1.36 | 49,586 | 1.63 | 82,119 | 2.70 | 3,772 | 0.12 | 10,552 | 0.35 | 14,068 | 0.46 | 55,891 | 1.84 |
| 153 | New Britain, Conn. | 13,399 | 0.44 | 20,391 | 0.68 | 26,748 | 0.89 | 639 | 0.02 | 842 | 0.03 | 34,587 | 1.15 | 108,065 | 3.58 |
| 154 | La Crosse, Wis. | 22,170 | 0.76 | 18,522 | 0.64 | 36,588 | 1.26 | | | 1,761 | 0.06 | 8,451 | 0.29 | 7,752 | 0.27 |

¹ Including payments in error subsequently corrected by refund receipts, as in Table 5.² Including payments in error subsequently corrected by refund receipts, as in Table 9

OUTLAYS,² TOTAL AND PER CAPITA: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| FOR HIGHWAYS. | | | | EXPENSES FOR CHARITIES AND CORRECTIONS. | | EXPENSES FOR LIBRARIES, ART GALLERIES, AND MUSEUMS. | | FOR RECREATION. | | | | MISCELLANEOUS GENERAL AND SPECIAL SERVICE EXPENSES. ³ | | City number. |
|---------------|-------------|----------|-------------|---|------------------|---|-------------|-----------------|------------------|----------|------------------|--|-------------|--------------|
| 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. | |
| \$45,674 | \$1.21 | \$32,951 | \$0.87 | \$16,660 | \$0.44 | \$6,385 | \$0.17 | \$3,060 | \$0.08 | | | \$35,457 | \$0.94 | 123 |
| 79,458 | 2.10 | 28,363 | 0.75 | 89,134 | 2.36 | 13,702 | 0.36 | 12,538 | 0.33 | | | 29,456 | 0.78 | 124 |
| 33,441 | 0.89 | 98,328 | 2.61 | 128 | (⁴) | 5,276 | 0.14 | 6,609 | 0.18 | \$2,562 | \$0.07 | 80,885 | 2.15 | 125 |
| 95,163 | 2.53 | 17,540 | 0.47 | 72,718 | 1.93 | 12,353 | 0.33 | 19,141 | 0.51 | 3,810 | 0.10 | 22,645 | 0.60 | 126 |
| 106,882 | 2.84 | 256,447 | 6.82 | 22,945 | 0.61 | 7,120 | 0.19 | 333 | 0.01 | 3,985 | 0.11 | 51,017 | 1.36 | 127 |
| 38,928 | 1.04 | 14,604 | 0.39 | | | | | 2,617 | 0.07 | 1,458 | 0.04 | 51,330 | 1.37 | 128 |
| 84,283 | 2.26 | 59,125 | 1.59 | 42,188 | 1.13 | 5,999 | 0.16 | 11,162 | 0.30 | | | 62,286 | 1.67 | 129 |
| 166,997 | 4.53 | 149,492 | 4.06 | 30,124 | 0.82 | 19,683 | 0.53 | 25,819 | 0.70 | 4,000 | 0.11 | 160,228 | 4.35 | 130 |
| 51,222 | 1.40 | 133,240 | 3.65 | 424 | 0.01 | 4,264 | 0.12 | 6,765 | 0.19 | 1,227 | 0.03 | 65,779 | 1.80 | 131 |
| 81,894 | 2.29 | 87,806 | 2.46 | 24,784 | 0.69 | 2,500 | 0.07 | 7,757 | 0.22 | | | 46,255 | 1.29 | 132 |
| 54,273 | 1.52 | 24,806 | 0.70 | 14,457 | 0.41 | | | | | 95 | (⁴) | 140,071 | 3.95 | 133 |
| 43,812 | 1.24 | 39,293 | 1.11 | 15,988 | 0.45 | | | | | 226 | 0.01 | 51,042 | 1.44 | 134 |
| 88,961 | 2.52 | 72,978 | 2.07 | 8,684 | 0.25 | 4,466 | 0.13 | 18,251 | 0.52 | | | 41,276 | 1.17 | 135 |
| 26,577 | 0.76 | 108,627 | 3.11 | 3,074 | 0.09 | 2,979 | 0.09 | 703 | 0.02 | | | 60,662 | 1.73 | 136 |
| 42,131 | 1.22 | 38,360 | 1.11 | 1,372 | 0.04 | 9,636 | 0.28 | 5,673 | 0.16 | | | 23,490 | 0.68 | 137 |
| 36,137 | 1.06 | 13,118 | 0.38 | 27,876 | 0.82 | 2,761 | 0.08 | 7,706 | 0.23 | | | 58,686 | 1.72 | 138 |
| 17,474 | 0.51 | 57,979 | 1.70 | 318 | 0.01 | 2,729 | 0.08 | 75 | (⁴) | 4,013 | 0.12 | 9,543 | 0.28 | 139 |
| 86,897 | 2.60 | 522,900 | 15.57 | 39,831 | 1.19 | | | 1,028 | 0.03 | | | 71,793 | 2.14 | 140 |
| 87,244 | 2.64 | 69,435 | 2.10 | 50,507 | 1.53 | 6,153 | 0.19 | 3,203 | 0.10 | 1,126 | 0.03 | 48,095 | 1.46 | 141 |
| 33,621 | 0.93 | 469 | 0.01 | 6,489 | 0.20 | 691 | 0.02 | 3,515 | 0.11 | 414 | 0.01 | 48,230 | 1.48 | 142 |
| 70,907 | 2.18 | 47,834 | 1.47 | 24,140 | 0.74 | 3,000 | 0.09 | 566 | 0.02 | | | 11,451 | 0.35 | 143 |
| 54,840 | 1.70 | 135,761 | 4.20 | 11,305 | 0.35 | 4,801 | 0.15 | 1,569 | 0.05 | 886 | 0.03 | 32,705 | 1.01 | 144 |
| 59,547 | 1.85 | 61,460 | 1.91 | 12,109 | 0.38 | 2,413 | 0.07 | 3,068 | 0.10 | 1,305 | 0.04 | 156,455 | 4.86 | 145 |
| 44,332 | 1.40 | 26,156 | 0.82 | 2,100 | 0.07 | 7,667 | 0.24 | 7,443 | 0.23 | 2,700 | 0.09 | 26,371 | 0.83 | 146 |
| 56,549 | 1.82 | 152,331 | 4.89 | 7,154 | 0.23 | 2,720 | 0.09 | 2,688 | 0.09 | 5,000 | 0.16 | 25,691 | 0.83 | 147 |
| 61,832 | 1.99 | 104,340 | 3.35 | 2,800 | 0.09 | 2,157 | 0.07 | 5,077 | 0.16 | 789 | 0.03 | 57,803 | 1.86 | 148 |
| 63,030 | 2.04 | 29,963 | 0.97 | 33,461 | 1.08 | 7,987 | 0.26 | 2,241 | 0.07 | 90 | (⁴) | 47,088 | 1.52 | 149 |
| 99,737 | 3.25 | 46,213 | 1.50 | 2,637 | 0.09 | 12,124 | 0.39 | 14,990 | 0.49 | 31,640 | 1.03 | 10,907 | 0.35 | 150 |
| 54,293 | 1.78 | 70,935 | 2.32 | 9,991 | 0.33 | 6,084 | 0.20 | 4,002 | 0.13 | 2,284 | 0.07 | 23,959 | 0.78 | 151 |
| 96,474 | 3.17 | 74,085 | 2.43 | 200 | 0.01 | 5,509 | 0.18 | 24,923 | 0.82 | 112,264 | 3.69 | 02,091 | 3.35 | 152 |
| 37,739 | 1.25 | 6,438 | 0.21 | | | | | 1,756 | 0.06 | | | 37,327 | 1.24 | 153 |
| 48,781 | 1.68 | 111,829 | 3.85 | 165 | 0.01 | 3,000 | 0.10 | 2,314 | 0.08 | 1,427 | 0.05 | 16,889 | 0.58 | 154 |

³ Including general and special service expenses for interest.⁴ Less than 1 cent.

STATISTICS OF CITIES.

TABLE 31.—RECEIPTS FROM SPECIFIED CLASSES OF GENERAL REVENUES,¹ TOTAL AND PER CAPITA: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | RECEIPTS FROM TAXES. | | | | | | RECEIPTS FROM LICENSES AND PERMITS. | | | | ALL OTHER GENERAL REVENUE RECEIPTS. | |
|--------------|------------------|-------------------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------------------------------|-------------|---|-------------|-------------------------------------|-------------|
| | | 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..... | \$309,441,271 | \$13.94 | \$9,856,582 | \$0.44 | \$1,063,922 | \$0.05 | \$29,616,245 | \$1.33 | \$7,416,348 | \$0.33 | \$27,099,167 | \$1.22 |
| | Group I..... | 202,682,856 | 16.45 | 6,817,584 | 0.55 | 183,441 | 0.01 | 18,465,191 | 1.50 | 3,881,910 | 0.31 | 16,542,521 | 1.34 |
| | Group II..... | 45,797,312 | 11.60 | 840,146 | 0.21 | 250,667 | 0.06 | 4,888,883 | 1.24 | 1,360,646 | 0.34 | 4,416,866 | 1.12 |
| | Group III..... | 36,414,934 | 10.88 | 1,520,423 | 0.45 | 361,235 | 0.11 | 3,476,388 | 1.04 | 1,041,938 | 0.31 | 3,472,946 | 1.04 |
| | Group IV..... | 24,546,199 | 9.49 | 678,429 | 0.26 | 268,579 | 0.10 | 2,785,783 | 1.08 | 1,131,854 | 0.44 | 2,666,834 | 1.03 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|--------------|------------------|-------------|--------|----------|--------|-------------|------------------|-----------|------------------|-------------|------------------|
| 1 | New York, N. Y..... | \$88,561,386 | \$22.14 | \$2,872,866 | \$0.72 | | | \$5,991,390 | \$1.50 | \$912,618 | \$0.23 | \$2,524,577 | \$0.63 |
| 2 | Chicago, Ill..... | 21,101,163 | 10.60 | 177,555 | 0.09 | | | 3,931,010 | 1.97 | 811,430 | 0.41 | 710,541 | 0.36 |
| 3 | Philadelphia, Pa..... | 18,180,341 | 12.83 | 33,783 | 0.02 | \$51,881 | \$0.04 | 1,879,000 | 1.33 | 368,799 | 0.26 | 3,052,681 | 2.15 |
| 4 | St. Louis, Mo..... | 9,362,313 | 14.70 | 977,446 | 1.53 | | | 1,270,570 | 1.99 | 344,828 | 5.41 | 407,092 | 0.73 |
| 5 | Boston, Mass..... | 18,158,236 | 30.50 | 1,684,181 | 2.83 | 96,752 | 0.16 | 1,108,970 | 1.86 | 72,549 | 0.12 | 655,241 | 1.10 |
| 6 | Baltimore, Md..... | 6,470,750 | 11.85 | 480,262 | 0.88 | | | 442,690 | 0.81 | 104,511 | 0.19 | 539,469 | 0.99 |
| 7 | Cleveland, Ohio..... | 5,331,138 | 12.20 | | | | | 553,980 | 1.27 | 30,194 | 0.07 | 339,533 | 0.78 |
| 8 | Buffalo, N. Y..... | 5,216,709 | 13.84 | 75,088 | 0.20 | | | 634,237 | 1.68 | 83,380 | 0.22 | 246,694 | 0.65 |
| 9 | San Francisco, Cal..... | 5,422,213 | (²) | | | | | 275,520 | (²) | 231,898 | (²) | 859,946 | (²) |
| 10 | Pittsburg, Pa..... | 5,892,884 | 16.18 | 17,758 | 0.05 | | | 515,663 | 1.42 | 125,548 | 0.34 | 299,536 | 0.82 |
| 11 | Cincinnati, Ohio..... | 3,820,820 | 11.13 | | | | | 430,627 | 1.25 | 141,411 | 0.41 | 284,284 | 0.83 |
| 12 | Detroit, Mich..... | 4,055,613 | 12.46 | | | | | 358,288 | 1.10 | 31,013 | 0.10 | 356,845 | 1.10 |
| 13 | Milwaukee, Wis..... | 3,378,090 | 10.79 | 34,435 | 0.11 | | | 426,796 | 1.36 | 193,708 | 0.62 | 277,320 | 0.89 |
| 14 | New Orleans, La..... | 3,856,400 | 12.45 | | | 34,808 | 0.11 | 181,453 | 0.59 | 271,813 | 0.88 | 193,971 | 0.63 |
| 15 | Washington, D. C..... | 3,874,800 | 12.79 | 464,210 | 1.53 | | | 464,997 | 1.64 | 158,210 | 0.52 | 5,734,791 | 18.93 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|------------------------|-------------|------------------|----------|--------|----------|------------------|-----------|------------------|----------|------------------|-----------|------------------|
| 16 | Newark, N. J..... | \$3,169,192 | \$11.19 | \$28,653 | \$0.10 | \$34,560 | \$0.12 | \$381,160 | \$1.35 | \$56,832 | \$0.20 | \$496,601 | \$1.75 |
| 17 | Minneapolis, Minn..... | 3,030,194 | 11.57 | | | | | 472,000 | 1.80 | 41,346 | 0.16 | 220,450 | 0.84 |
| 18 | Jersey City, N. J..... | 1,825,158 | 7.84 | | | 3,000 | 0.01 | 286,323 | 1.23 | 46,756 | 0.20 | 288,333 | 1.24 |
| 19 | Louisville, Ky..... | 2,547,684 | 11.44 | 346,392 | 1.49 | 58 | (²) | 140,449 | 0.63 | 149,371 | 0.67 | 207,459 | 0.93 |
| 20 | Indianapolis, Ind..... | 2,115,845 | 9.97 | | | | | 190,800 | 0.90 | 53,582 | 0.25 | 212,428 | 1.00 |
| 21 | Providence, R. I..... | 3,086,962 | 15.54 | | | 23,810 | 0.12 | 186,110 | 0.94 | 51,031 | 0.26 | 71,515 | 0.36 |
| 22 | St. Paul, Minn..... | 1,948,618 | 9.89 | | | | | 384,000 | 1.95 | 23,044 | 0.12 | 204,575 | 1.04 |
| 23 | Rochester, N. Y..... | 2,478,895 | 13.62 | 53,190 | 0.29 | | | 195,183 | 1.07 | 14,513 | 0.08 | 125,809 | 0.69 |
| 24 | Kansas City, Mo..... | 2,292,921 | 12.79 | 26,119 | 0.15 | | | 154,343 | 0.86 | 161,301 | 0.90 | 139,483 | 0.78 |
| 25 | Toledo, Ohio..... | 1,677,716 | 10.80 | | | | | 139,533 | 0.90 | 6,316 | 0.04 | 75,989 | 0.49 |
| 26 | Denver, Colo..... | 2,929,562 | 19.49 | | | | | 275,845 | 1.84 | 77,780 | 0.52 | 82,009 | 0.55 |
| 27 | Allegheny, Pa..... | 1,716,038 | 12.01 | 1,803 | 0.01 | | | 178,530 | 1.25 | 48,596 | 0.34 | 112,052 | 0.78 |
| 28 | Columbus, Ohio..... | 1,847,953 | 13.00 | | | | | 101,910 | 0.72 | 11,173 | 0.08 | 77,570 | 0.55 |
| 29 | Worcester, Mass..... | 1,723,005 | 13.45 | 211,250 | 1.65 | 69,272 | 0.54 | 153,113 | 1.19 | 10,103 | 0.08 | 23,850 | 0.19 |
| 30 | Los Angeles, Cal..... | 1,959,582 | (²) | | | | | 267,435 | (²) | 175,574 | (²) | 740,217 | (²) |
| 31 | Memphis, Tenn..... | 1,483,239 | 12.23 | | | | | 20,120 | 0.17 | 50,133 | 0.49 | 139,302 | 1.15 |
| 32 | Omaha, Nebr..... | 1,377,330 | 11.42 | | | | | 130,000 | 1.08 | 20,539 | 0.17 | 86,700 | 0.72 |
| 33 | New Haven, Conn..... | 1,383,534 | 11.62 | 38,025 | 0.32 | 6,883 | 0.06 | 163,426 | 1.37 | 15,970 | 0.13 | 99,027 | 0.83 |
| 34 | Syracuse, N. Y..... | 1,561,473 | 13.33 | 28,241 | 0.24 | | | 149,489 | 1.28 | 13,745 | 0.12 | 279,201 | 2.38 |
| 35 | Scranton, Pa..... | 804,945 | 6.93 | 3,373 | 0.03 | 34,185 | 0.29 | 213,940 | 1.84 | 14,969 | 0.13 | 94,557 | 0.81 |
| 36 | St. Joseph, Mo..... | 623,214 | 5.40 | 14,298 | 0.12 | | | 82,838 | 0.72 | 29,614 | 0.26 | 64,811 | 0.56 |
| 37 | Paterson, N. J..... | 1,002,637 | 8.99 | 8,079 | 0.07 | 12,830 | 0.12 | 135,500 | 1.21 | 19,610 | 0.18 | 166,406 | 1.49 |
| 38 | Fall River, Mass..... | 1,319,517 | 12.48 | 59,546 | 0.56 | 54,982 | 0.52 | 145,049 | 1.37 | 5,565 | 0.05 | 16,476 | 0.16 |
| 39 | Portland, Oreg..... | 963,037 | 9.25 | | | | | 212,275 | 2.04 | 110,047 | 1.06 | 281,568 | 2.70 |
| 40 | Atlanta, Ga..... | 928,961 | 9.05 | 21,177 | 0.21 | 11,137 | 0.11 | 129,512 | 1.26 | 144,136 | 1.40 | 110,478 | 1.08 |

¹ Including receipts in error subsequently corrected by refund payments, as in Table 11.² Per capita average not shown because population was not estimated.³ Less than 1 cent.

GENERAL TABLES.

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TABLE 31.—RECEIPTS FROM SPECIFIED CLASSES OF GENERAL REVENUES,¹ TOTAL AND PER CAPITA:
1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number. | CITY. | RECEIPTS FROM TAXES. | | | | | | RECEIPTS FROM LICENSES AND PERMITS. | | | | | | ALL OTHER GENERAL REVENUE RECEIPTS. | |
|--------------|----------------------|-------------------------|-------------|--------------------------------------|-------------|-------------|-------------|-------------------------------------|-------------|---|-------------|-----------|-------------|-------------------------------------|--|
| | | 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. | | |
| 41 | Seattle, Wash. | \$1,280,375 | \$12.86 | | | | | \$243,405 | \$2.44 | \$28,216 | \$0.28 | \$400,487 | \$4.02 | | |
| 42 | Dayton, Ohio | 1,123,251 | 11.42 | | | | | 78,663 | 0.80 | 16,577 | 0.17 | 52,852 | 0.54 | | |
| 43 | Albany, N. Y. | 1,075,304 | 10.99 | \$50,941 | \$0.52 | | | 143,294 | 1.47 | 7,108 | 0.07 | 48,265 | 0.49 | | |
| 44 | Grand Rapids, Mich. | 951,603 | 9.73 | | | | | 50,898 | 0.52 | 17,033 | 0.17 | 122,145 | 1.25 | | |
| 45 | Cambridge, Mass. | 1,695,063 | 17.40 | 174,418 | 1.79 | \$42,714 | \$0.44 | 45 | (?) | 2,968 | 0.03 | 13,952 | 0.14 | | |
| 46 | Lowell, Mass. | 1,268,281 | 13.37 | 102,660 | 1.08 | 36,060 | 0.38 | 130,577 | 1.38 | 3,556 | 0.04 | 19,370 | 0.20 | | |
| 47 | Hartford, Conn. | 1,378,606 | 14.80 | 277,994 | 2.98 | 4,182 | 0.04 | 69,477 | 0.75 | 6,583 | 0.07 | 65,468 | 0.70 | | |
| 48 | Reading, Pa. | 704,951 | 7.91 | 8,814 | 0.10 | 8,065 | 0.09 | 68,008 | 0.76 | 7,108 | 0.08 | 106,229 | 1.19 | | |
| 49 | Richmond, Va. | 1,216,720 | 14.00 | | | 3,692 | 0.04 | 62,469 | 0.72 | 97,712 | 1.12 | 47,568 | 0.55 | | |
| 50 | Nashville, Tenn. | 633,823 | 7.53 | | | | | 19,555 | 0.23 | 93,496 | 1.11 | 192,762 | 2.29 | | |
| 51 | Trenton, N. J. | 550,702 | 6.54 | 9,221 | 0.11 | | | 105,950 | 1.26 | 16,057 | 0.19 | 134,334 | 1.60 | | |
| 52 | Wilmington, Del. | 645,991 | 7.70 | 1,028 | 0.01 | | | 14,483 | 0.17 | 14,483 | 0.17 | 43,365 | 0.52 | | |
| 53 | Camden, N. J. | 538,501 | 6.46 | 19,619 | 0.24 | 5,887 | 0.07 | 128,060 | 1.54 | 8,079 | 0.10 | 109,845 | 1.32 | | |
| 54 | Bridgeport, Conn. | 865,296 | 10.54 | 18,310 | 0.22 | 4,972 | 0.06 | 134,247 | 1.64 | 10,665 | 0.13 | 62,546 | 0.76 | | |
| 55 | Lynn, Mass. | 924,936 | 12.01 | 62,877 | 0.82 | 32,166 | 0.42 | 84,290 | 1.09 | 2,313 | 0.03 | 18,018 | 0.23 | | |
| 56 | Troy, N. Y. | 968,497 | 12.70 | 26,570 | 0.35 | | | 104,665 | 1.37 | 934 | 0.01 | 35,692 | 0.47 | | |
| 57 | Des Moines, Iowa | 983,779 | 13.01 | | | | | 92,143 | 1.22 | 12,826 | 0.17 | 52,108 | 0.69 | | |
| 58 | New Bedford, Mass. | 1,032,116 | 13.88 | 112,942 | 1.46 | 26,400 | 0.36 | 77,513 | 1.04 | 3,548 | 0.05 | 15,737 | 0.21 | | |
| 59 | Springfield, Mass. | 1,035,420 | 14.08 | 158,149 | 2.15 | 36,000 | 0.49 | 82,990 | 1.13 | 10,167 | 0.14 | 9,804 | 0.13 | | |
| 60 | Oakland, Cal. | 757,906 | 10.43 | | | | | 108,560 | 1.49 | 50,508 | 0.70 | 320,565 | 4.41 | | |
| 61 | Lawrence, Mass. | 639,414 | 9.13 | 31,060 | 0.44 | 18,701 | 0.27 | 127,223 | 1.82 | 2,871 | 0.04 | 15,713 | 0.22 | | |
| 62 | Somerville, Mass. | 925,073 | 13.35 | 82,628 | 1.19 | 30,813 | 0.44 | 26 | (?) | 1,539 | 0.02 | 9,189 | 0.13 | | |
| 63 | Kansas City, Kans. | 541,075 | 8.00 | | | | | | | 38,366 | 0.57 | 67,977 | 1.01 | | |
| 64 | Savannah, Ga. | 558,967 | 8.30 | | | | | 54,337 | 0.81 | 113,998 | 1.69 | 10,744 | 0.16 | | |
| 65 | Hoboken, N. J. | 549,784 | 8.40 | 26,786 | 0.41 | 776 | 0.01 | 106,610 | 1.63 | 9,896 | 0.15 | 96,197 | 1.47 | | |
| 66 | Peoria, Ill. | 751,285 | 11.55 | 6,127 | 0.09 | | | 109,250 | 1.68 | 11,770 | 0.18 | 6,197 | 0.10 | | |
| 67 | Duluth, Minn. | 792,692 | 12.21 | | | | | 173,000 | 2.66 | 9,168 | 0.14 | 73,369 | 1.13 | | |
| 68 | Utica, N. Y. | 760,078 | 11.94 | 50,000 | 0.79 | | | 99,378 | 1.56 | 540 | 0.01 | 32,817 | 0.52 | | |
| 69 | Manchester, N. H. | 518,298 | 8.17 | 118,159 | 1.86 | 24,378 | 0.38 | 55,563 | 0.88 | 6,602 | 0.10 | 18,072 | 0.28 | | |
| 70 | Evansville, Ind. | 472,185 | 7.48 | | | 5,000 | 0.08 | 77,563 | 1.23 | 10,142 | 0.16 | 84,564 | 1.34 | | |
| 71 | Yonkers, N. Y. | 975,439 | 15.88 | 4,275 | 0.07 | | | 60,236 | 0.98 | 8,501 | 0.14 | 30,967 | 0.50 | | |
| 72 | San Antonio, Tex. | 655,119 | 10.71 | | | 7,142 | 0.12 | 22,200 | 0.36 | 11,598 | 0.19 | 65,073 | 1.06 | | |
| 73 | Elizabeth, N. J. | 524,333 | 8.67 | 20,369 | 0.34 | 8,500 | 0.14 | 67,825 | 1.12 | 4,398 | 0.07 | 61,612 | 1.02 | | |
| 74 | Waterbury, Conn. | 678,797 | 11.29 | 6,824 | 0.11 | 7,292 | 0.12 | 79,461 | 1.32 | 5,794 | 0.10 | 47,383 | 0.79 | | |
| 75 | Salt Lake City, Utah | 784,634 | 13.32 | | | 2,443 | 0.04 | 128,600 | 2.18 | 60,131 | 1.02 | 204,981 | 3.48 | | |
| 76 | Erie, Pa. | 459,531 | 7.82 | 1,702 | 0.03 | | | 55,934 | 0.95 | 6,957 | 0.12 | 47,242 | 0.80 | | |
| 77 | Wilkesbarre, Pa. | 349,649 | 5.95 | 3,154 | 0.05 | 22,173 | 0.38 | 54,800 | 0.93 | 12,312 | 0.21 | 41,480 | 0.71 | | |
| 78 | Schenectady, N. Y. | 463,917 | 7.97 | 7,296 | 0.13 | | | 108,862 | 1.87 | 6,271 | 0.11 | 23,888 | 0.41 | | |
| 79 | Norfolk, Va. | 574,353 | 9.90 | 67,392 | 1.16 | 1,540 | 0.03 | 64,074 | 1.10 | 149,214 | 2.57 | 32,473 | 0.56 | | |
| 80 | Houston, Tex. | 788,540 | 14.01 | | | 5,131 | 0.09 | 35,282 | 0.63 | 10,146 | 0.18 | 81,361 | 1.45 | | |
| 81 | Charleston, S. C. | 476,612 | 8.48 | 22,223 | 0.40 | | | | | 95,596 | 1.70 | 107,076 | 1.90 | | |
| 82 | Harrisburg, Pa. | 485,791 | 8.86 | 1,345 | 0.02 | | | | | 16,749 | 0.31 | 45,418 | 0.83 | | |
| 83 | Portland, Me. | 914,574 | 16.83 | 47,540 | 0.88 | 27,208 | 0.50 | | | 536 | 0.01 | 56,438 | 1.04 | | |
| 84 | Dallas, Tex. | 655,763 | 12.55 | | | | | 17,400 | 0.33 | 18,701 | 0.36 | 71,014 | 1.36 | | |
| 85 | Tacoma, Wash. | 564,996 | 10.87 | | | | | 71,820 | 1.38 | 9,920 | 0.19 | 179,579 | 3.46 | | |
| 86 | Terre Haute, Ind. | 414,263 | 7.98 | | | | | 60,892 | 1.17 | 7,611 | 0.15 | 57,811 | 1.11 | | |
| 87 | Youngstown, Ohio | 508,616 | 9.87 | | | | | 61,243 | 1.19 | 2,674 | 0.05 | 33,199 | 0.64 | | |

¹ Including receipts in error subsequently corrected by refund payments, as in Table 11.² Less than 1 cent.

STATISTICS OF CITIES.

TABLE 31.—RECEIPTS FROM SPECIFIED CLASSES OF GENERAL REVENUES,¹ TOTAL AND PER CAPITA:
1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | RECEIPTS FROM TAXES. | | | | | | RECEIPTS FROM LICENSES AND PERMITS. | | | | ALL OTHER GENERAL REVENUE RECEIPTS. | |
|--------------|----------------------|-------------------------|-------------|--------------------------------------|------------------|-------------|------------------|-------------------------------------|------------------|---|-------------|-------------------------------------|-------------|
| | | 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. | | |
| 88 | Fort Wayne, Ind. | \$352,805 | \$7.06 | | | \$10,301 | \$0.21 | \$21,300 | \$0.43 | \$9,388 | \$0.19 | \$110,272 | \$2.21 |
| 89 | Holyoke, Mass. | 631,791 | 12.65 | \$61,620 | \$1.23 | 16,506 | 0.33 | 53,198 | 1.07 | 1,614 | 0.03 | 8,683 | 0.17 |
| 90 | Akron, Ohio. | 577,903 | 11.70 | | | | | 34,567 | 0.70 | 856 | 0.02 | 28,575 | 0.58 |
| 91 | Brockton, Mass. | 579,287 | 12.12 | 32,080 | 0.67 | 26,500 | 0.55 | | | 2,332 | 0.05 | 27,907 | 0.58 |
| 92 | Saginaw, Mich. | 481,941 | 10.11 | | | | | 42,699 | 0.90 | 4,056 | 0.09 | 57,402 | 1.21 |
| 93 | Lincoln, Nebr. | 406,677 | 8.68 | | | 8,171 | 0.17 | 61,500 | 1.31 | 5,073 | 0.11 | 20,263 | 0.43 |
| 94 | Lancaster, Pa. | 235,741 | 5.10 | | | 1,372 | 0.03 | 31,402 | 0.68 | 11,312 | 0.24 | 28,048 | 0.61 |
| 95 | Covington, Ky. | 358,065 | 7.80 | | | | | 20,045 | 0.44 | 15,314 | 0.33 | 67,329 | 1.47 |
| 96 | Altoona, Pa. | 327,538 | 7.19 | 1,361 | 0.03 | | | 24,396 | 0.54 | 19,122 | 0.42 | 40,916 | 0.90 |
| 97 | Spokane, Wash. | 529,443 | 11.68 | | | | | 108,818 | 2.40 | 20,373 | 0.45 | 167,731 | 3.70 |
| 98 | Birmingham, Ala. | 275,337 | 6.17 | | | 8,242 | 0.18 | 83,400 | 1.87 | 132,293 | 2.96 | 77,304 | 1.73 |
| 99 | Pawtucket, R. I. | 572,487 | 13.20 | | | 5,145 | 0.12 | 36,308 | 0.84 | 6,204 | 0.14 | 11,675 | 0.27 |
| 100 | South Bend, Ind. | 357,545 | 8.28 | | | 9,155 | 0.21 | 17,800 | 0.41 | 4,249 | 0.10 | 61,228 | 1.42 |
| 101 | Binghamton, N. Y. | 441,167 | 10.24 | 10,019 | 0.23 | | | 32,679 | 0.76 | 3,262 | 0.08 | 27,970 | 0.64 |
| 102 | Augusta, Ga. | 277,296 | 6.52 | 8,537 | 0.20 | | | 38,400 | 0.90 | 54,583 | 1.28 | 6,814 | 0.16 |
| 103 | Bayonne, N. J. | 427,698 | 10.12 | 6,624 | 0.16 | | | 46,959 | 1.11 | 4,883 | 0.12 | 68,541 | 1.62 |
| 104 | Mobile, Ala. | 289,803 | 6.87 | | | | | 18,121 | 0.43 | 100,647 | 2.39 | 13,515 | 0.32 |
| 105 | Johnstown, Pa. | 265,061 | 6.29 | 976 | 0.02 | 8,237 | 0.20 | 32,370 | 0.77 | 27,748 | 0.66 | 39,739 | 0.94 |
| 106 | McKeesport, Pa. | 348,950 | 8.30 | 959 | 0.02 | | | 27,600 | 0.66 | 7,424 | 0.18 | 36,620 | 0.87 |
| 107 | Dubuque, Iowa. | 362,853 | 8.65 | | | | | 40,000 | 0.95 | 3,633 | 0.09 | 29,545 | 0.70 |
| 108 | Butte, Mont. | 448,693 | 10.75 | | | 15,448 | 0.37 | 48,900 | 1.17 | 42,657 | 1.02 | 124,396 | 2.98 |
| 109 | Springfield, Ohio. | 380,284 | 9.18 | | | | | 25,385 | 0.61 | 6,004 | 0.04 | 26,583 | 0.64 |
| 110 | Wheeling, W. Va. | 313,723 | 7.64 | 3,140 | 0.08 | 3,617 | 0.09 | 96,635 | 2.35 | 24,977 | 0.61 | 28,935 | 0.70 |
| 111 | Sioux City, Iowa. | 401,840 | 9.84 | | | | | 49,533 | 1.21 | 5,101 | 0.12 | 56,240 | 1.37 |
| 112 | Bay City, Mich. | 458,515 | 11.29 | | | | | 37,729 | 0.93 | 972 | 0.02 | 50,771 | 1.25 |
| 113 | Allentown, Pa. | 287,766 | 7.09 | 5,969 | 0.15 | 18,429 | 0.45 | 31,200 | 0.77 | 14,542 | 0.36 | 32,979 | 0.81 |
| 114 | Davenport, Iowa. | 452,876 | 11.38 | | | | | 58,520 | 1.47 | 7,616 | 0.19 | 39,369 | 0.99 |
| 115 | Montgomery, Ala. | 188,903 | 4.75 | | | | | 28,261 | 0.71 | 83,482 | 2.10 | 29,764 | 0.75 |
| 116 | East St. Louis, Ill. | 440,725 | 11.19 | 5,168 | 0.13 | | | 153,037 | 3.89 | 38,414 | 0.98 | 9,551 | 0.24 |
| 117 | Little Rock, Ark. | 151,641 | 3.92 | | | 10,869 | 0.28 | 62,394 | 1.61 | 36,300 | 0.94 | 54,248 | 1.40 |
| 118 | Quincy, Ill. | 332,857 | 8.62 | 810 | 0.02 | | | 71,789 | 1.86 | 3,635 | 0.09 | 6,947 | 0.18 |
| 119 | York, Pa. | 279,918 | 7.32 | 1,005 | 0.03 | | | 13,855 | 0.36 | 15,186 | 0.40 | 31,853 | 0.82 |
| 120 | Springfield, Ill. | 421,415 | 11.02 | 1,665 | 0.04 | | | 92,377 | 2.42 | 9,128 | 0.24 | 12,798 | 0.33 |
| 121 | Malden, Mass. | 465,980 | 12.25 | 89,771 | 2.36 | 16,856 | 0.44 | 17 | (²) | 865 | 0.02 | 7,656 | 0.20 |
| 122 | Canton, Ohio. | 310,913 | 8.20 | | | | | 31,670 | 0.83 | 2,246 | 0.06 | 23,194 | 0.61 |
| 123 | Passaic, N. J. | 305,144 | 8.06 | 1,115 | 0.02 | | | 59,415 | 1.57 | 7,635 | 0.20 | 51,439 | 1.36 |
| 124 | Haverhill, Mass. | 378,898 | 10.02 | 41,570 | 1.10 | 20,050 | 0.53 | 47,455 | 1.25 | 2,110 | 0.06 | 7,038 | 0.19 |
| 125 | Topeka, Kans. | 409,759 | 10.89 | | | | | | | 13,406 | 0.36 | 21,033 | 0.56 |
| 126 | Salem, Mass. | 440,663 | 11.71 | 64,560 | 1.72 | 14,216 | 0.38 | | | 224 | 0.01 | 7,810 | 0.21 |
| 127 | Atlantic City, N. J. | 597,252 | 15.89 | 3,439 | 0.09 | 177 | (²) | 104,116 | 2.77 | 67,735 | 1.80 | 98,720 | 2.63 |
| 128 | Chester, Pa. | 274,600 | 7.36 | 592 | 0.02 | 3,863 | 0.10 | 19,018 | 0.51 | 6,954 | 0.19 | 30,355 | 0.81 |
| 129 | Chelsea, Mass. | 455,633 | 12.22 | 15,800 | 0.42 | 15,124 | 0.41 | 34,872 | 0.94 | 7,156 | 0.19 | 3,986 | 0.11 |
| 130 | Newton, Mass. | 1,107,826 | 30.08 | 162,144 | 4.40 | 15,724 | 0.43 | 20 | (²) | 1,030 | 0.03 | 15,125 | 0.41 |
| 131 | Superior, Wis. | 416,977 | 11.41 | 6,777 | 0.19 | | | 86,638 | 2.37 | 5,188 | 0.14 | 27,470 | 0.75 |
| 132 | Elmira, N. Y. | 377,036 | 10.55 | 9,091 | 0.25 | | | 39,701 | 1.11 | 3,237 | 0.09 | 21,011 | 0.59 |
| 133 | Knoxville, Tenn. | 209,809 | 5.91 | | | 3,221 | 0.09 | 22,681 | 0.64 | 41,955 | 1.18 | 66,118 | 1.86 |
| 134 | Newcastle, Pa. | 306,262 | 8.64 | 815 | 0.02 | | | 6,800 | 0.19 | 15,650 | 0.44 | 24,664 | 0.70 |
| 135 | Jacksonville, Fla. | 274,166 | 7.77 | | | | | 29,700 | 0.84 | 46,747 | 1.32 | 12,538 | 0.36 |
| 136 | South Omaha, Nebr. | 255,633 | 7.31 | | | | | 86,000 | 2.46 | 4,005 | 0.11 | 37,089 | 1.06 |
| 137 | Rockford, Ill. | 257,135 | 7.43 | | | | | 53,058 | 1.53 | 3,497 | 0.10 | 24,705 | 0.71 |
| 138 | Chattanooga, Tenn. | 219,156 | 6.41 | | | | | 24,146 | 0.71 | 19,223 | 0.56 | 69,840 | 2.04 |
| 139 | Joplin, Mo. | 138,439 | 4.06 | | | | | 24,562 | 0.72 | 18,535 | 0.54 | 31,034 | 0.91 |
| 140 | Galveston, Tex. | 388,092 | 11.59 | | | 3,639 | 0.11 | 16,546 | 0.49 | 16,169 | 0.48 | 117,199 | 3.50 |
| 141 | Fitchburg, Mass. | 451,457 | 13.67 | 55,198 | 1.67 | 14,000 | 0.42 | 32,828 | 0.99 | 1,246 | 0.04 | 40,392 | 1.22 |
| 142 | Macon, Ga. | 189,709 | 5.82 | 4,591 | 0.14 | 1,170 | 0.04 | 34,000 | 1.04 | 43,794 | 1.34 | 13,075 | 0.40 |
| 143 | Ansburn, N. Y. | 345,685 | 10.63 | 9,603 | 0.30 | | | 33,312 | 1.02 | 3,091 | 0.10 | 18,927 | 0.58 |
| 144 | Racine, Wis. | 319,465 | 9.89 | 3,616 | 0.11 | | | 28,280 | 0.88 | 11,305 | 0.35 | 30,281 | 0.94 |
| 145 | Woonsocket, R. I. | 235,291 | 7.31 | 5 | (²) | 1,861 | 0.06 | 26,069 | 0.81 | 4,293 | 0.13 | 9,735 | 0.30 |
| 146 | Joliet, Ill. | 260,666 | 8.22 | 4,430 | 0.14 | | | 136,472 | 4.30 | 5,056 | 0.16 | 19,091 | 0.60 |
| 147 | Kalamazoo, Mich. | 276,305 | 8.88 | | | | | 13,910 | 0.45 | 2,047 | 0.07 | 29,281 | 0.94 |
| 148 | Wichita, Kans. | 258,300 | 8.30 | | | | | | | 7,587 | 0.24 | 60,279 | 1.94 |
| 149 | Taunton, Mass. | 351,511 | 11.35 | 59,157 | 1.91 | 15,772 | 0.51 | 41,861 | 1.35 | 1,424 | 0.05 | 8,014 | 0.26 |
| 150 | Sacramento, Cal. | 386,538 | 12.58 | | | | | 72,047 | 2.34 | 28,939 | 0.94 | 97,320 | 3.17 |
| 151 | Oeshkosh, Wis. | 274,514 | 8.98 | 3,564 | 0.12 | | | 26,200 | 0.86 | 3,421 | 0.11 | 21,434 | 0.70 |
| 152 | Pueblo, Colo. | 540,954 | 17.76 | | | | | 81,511 | 2.68 | 7,387 | 0.24 | 78,909 | 2.59 |
| 153 | New Britain, Conn. | 134,106 | 4.44 | | | 914 | 0.03 | 601 | 0.02 | 1,384 | 0.05 | 85,005 | 2.82 |
| 154 | La Crosse, Wis. | 273,781 | 9.42 | 2,658 | 0.09 | | | 31,200 | 1.07 | 9,163 | 0.32 | 23,096 | 0.79 |

¹ Including receipts in error subsequently corrected by refund payments, as in Table 11.² Less than 1 cent.

GENERAL TABLES.

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TABLE 32.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City num- ber. | CITY. | COSTS OF OPERATION AND MAINTENANCE. | | | | | | | | PAYMENTS FOR OUT- LAYS. ² | | RECEIPTS FROM SUB- VENTIONS, GRANTS, CHARGES, ETC. ³ | |
|----------------------|------------------|-------------------------------------|----------------|-------------------------------------|----------------|--------------|----------------|---|----------------|---|----------------|---|----------------|
| | | Aggregate. | | Payments for expenses. ¹ | | | | Interest on value of school build- ings, grounds, and equipment. | | | | | |
| | | | | For 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..... | \$102,758,500 | \$4. 67 | \$64,289,723 | \$2. 92 | \$24,245,976 | \$1. 10 | \$14,222,801 | \$0. 65 | \$29,273,710 | \$1. 33 | \$14,619,530 | \$0. 66 |
| | Group I..... | 60,717,987 | 4.93 | 38,834,031 | 3.15 | 14,009,768 | 1.14 | 7,874,188 | 0.64 | 20,678,815 | 1.68 | 6,272,574 | 0.51 |
| | Group II..... | 17,243,369 | 4.37 | 10,850,022 | 2.75 | 4,029,708 | 1.02 | 2,363,639 | 0.60 | 3,580,912 | 0.91 | 3,628,229 | 0.92 |
| | Group III..... | 14,323,490 | 4.37 | 8,486,530 | 2.59 | 3,554,195 | 1.08 | 2,282,765 | 0.69 | 2,726,530 | 0.83 | 2,821,014 | 0.86 |
| | Group IV..... | 10,473,654 | 4.31 | 6,149,140 | 2.52 | 2,652,305 | 1.09 | 1,702,209 | 0.70 | 2,287,453 | 0.94 | 1,897,713 | 0.78 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------|--------------|--------|--------------|--------|-------------|--------|-------------|--------|--------------|--------|-------------|--------|
| 1 | New York, N. Y..... | \$24,210,418 | \$6.05 | \$16,247,426 | \$4.06 | \$5,275,323 | \$1.32 | \$2,687,669 | \$0.67 | \$12,753,317 | \$3.19 | \$1,450,518 | \$0.36 |
| 2 | Chicago, Ill..... | 9,109,742 | 4.58 | 5,456,742 | 2.74 | 1,874,407 | 0.94 | 1,778,593 | 0.89 | 2,067,101 | 1.04 | 393,493 | 0.20 |
| 3 | Philadelphia, Pa..... | 5,421,738 | 3.83 | 3,358,551 | 2.37 | 1,539,541 | 1.09 | 523,646 | 0.37 | 1,137,077 | 0.80 | 1,172,329 | 0.83 |
| 4 | St. Louis, Mo..... | 2,488,296 | 3.91 | 1,452,706 | 2.28 | 653,823 | 1.03 | 381,767 | 0.60 | 1,275,524 | 2.00 | 245,553 | 0.39 |
| 5 | Boston, Mass..... | 4,300,971 | 7.22 | 2,677,001 | 4.50 | 1,013,348 | 1.70 | 610,622 | 1.03 | 1,033,829 | 1.74 | 31,275 | 0.05 |
| 6 | Baltimore, Md..... | 1,706,859 | 3.12 | 1,093,862 | 2.00 | 464,524 | 0.85 | 148,473 | 0.27 | 333,049 | 0.61 | 531,830 | 0.97 |
| 7 | Cleveland, Ohio..... | 2,172,872 | 4.97 | 1,316,067 | 3.01 | 605,501 | 1.39 | 251,304 | 0.57 | 348,259 | 0.80 | 263,291 | 0.60 |
| 8 | Buffalo, N. Y..... | 1,583,453 | 4.20 | 991,781 | 2.63 | 409,200 | 1.09 | 182,472 | 0.48 | 80,389 | 0.21 | 154,864 | 0.41 |
| 9 | San Francisco, Cal..... | 1,699,567 | (*) | 1,161,556 | (*) | 328,011 | (*) | 210,000 | (*) | 248,321 | (*) | 834,950 | (*) |
| 10 | Pittsburg, Pa..... | 1,702,606 | 4.68 | 937,418 | 2.57 | 525,188 | 1.44 | 240,000 | 0.66 | 601,217 | 1.65 | 234,239 | 0.64 |
| 11 | Cincinnati, Ohio..... | 1,338,908 | 3.90 | 902,854 | 2.63 | 233,992 | 0.68 | 202,062 | 0.59 | 86,477 | 0.25 | 268,871 | 0.78 |
| 12 | Detroit, Mich..... | 1,294,616 | 3.98 | 833,173 | 2.56 | 276,561 | 0.85 | 184,882 | 0.57 | 301,667 | 0.93 | 334,319 | 1.03 |
| 13 | Milwaukee, Wis..... | 1,201,417 | 3.84 | 816,129 | 2.61 | 229,311 | 0.73 | 155,977 | 0.50 | 161,133 | 0.51 | 233,874 | 0.75 |
| 14 | New Orleans, La..... | 698,519 | 2.26 | 467,179 | 1.51 | 147,445 | 0.48 | 83,895 | 0.27 | 34,317 | 0.11 | 122,261 | 0.39 |
| 15 | Washington, D. C..... | 1,788,005 | 5.90 | 1,121,586 | 3.70 | 433,593 | 1.43 | 232,826 | 0.77 | 217,138 | 0.72 | 907 | (*) |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|------------------------|-------------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|-----------|--------|
| 16 | Newark, N. J..... | \$1,458,660 | \$5.15 | \$903,515 | \$3.19 | \$397,561 | \$1.40 | \$157,584 | \$0.56 | \$322,061 | \$1.14 | \$465,072 | \$1.64 |
| 17 | Minneapolis, Minn..... | 1,144,942 | 4.37 | 766,461 | 2.93 | 250,916 | 0.96 | 127,565 | 0.49 | 110,072 | 0.42 | 184,306 | 0.70 |
| 18 | Jersey City, N. J..... | 759,994 | 3.27 | 531,519 | 2.28 | 123,631 | 0.53 | 104,844 | 0.45 | 332,758 | 1.43 | 270,271 | 1.16 |
| 19 | Louisville, Ky..... | 650,306 | 2.92 | 421,469 | 1.89 | 156,513 | 0.70 | 72,324 | 0.32 | 82,167 | 0.37 | 192,850 | 0.87 |
| 20 | Indianapolis, Ind..... | 862,922 | 4.07 | 561,631 | 2.65 | 194,593 | 0.92 | 106,698 | 0.50 | 317,781 | 1.50 | 214,665 | 1.01 |
| 21 | Providence, R. I..... | 934,356 | 4.70 | 517,319 | 2.60 | 313,886 | 1.58 | 103,151 | 0.52 | 196,707 | 0.99 | 47,728 | 0.24 |
| 22 | St. Paul, Minn..... | 768,105 | 3.90 | 483,881 | 2.46 | 183,193 | 0.93 | 101,031 | 0.51 | 115,292 | 0.59 | 105,910 | 0.54 |
| 23 | Rochester, N. Y..... | 692,509 | 3.80 | 429,510 | 2.36 | 182,231 | 1.00 | 80,768 | 0.44 | 159,868 | 0.88 | 80,939 | 0.45 |
| 24 | Kansas City, Mo..... | 1,034,852 | 5.77 | 676,932 | 3.78 | 206,573 | 1.15 | 151,347 | 0.84 | 358,601 | 2.00 | 108,516 | 0.61 |
| 25 | Toledo, Ohio..... | 554,652 | 3.57 | 365,537 | 2.35 | 117,937 | 0.76 | 71,178 | 0.46 | 14,760 | 0.10 | 76,672 | 0.49 |
| 26 | Denver, Colo..... | 1,055,443 | 7.02 | 639,148 | 4.25 | 216,101 | 1.44 | 200,194 | 1.33 | 253,862 | 1.69 | 59,559 | 0.40 |
| 27 | Allegheny, Pa..... | 681,758 | 4.77 | 347,588 | 2.43 | 188,142 | 1.32 | 146,028 | 1.02 | 238,755 | 1.67 | 98,190 | 0.69 |
| 28 | Columbus, Ohio..... | 638,504 | 4.49 | 382,167 | 2.69 | 130,476 | 0.92 | 125,861 | 0.89 | 78,093 | 0.55 | 73,744 | 0.52 |
| 29 | Worcester, Mass..... | 725,807 | 5.66 | 458,308 | 3.58 | 166,579 | 1.30 | 100,920 | 0.79 | 26,955 | 0.21 | 3,674 | 0.03 |
| 30 | Los Angeles, Cal..... | 981,064 | (*) | 702,543 | (*) | 174,367 | (*) | 104,154 | (*) | 317,823 | (*) | 715,010 | (*) |
| 31 | Memphis, Tenn..... | 252,616 | 2.08 | 160,743 | 1.33 | 61,493 | 0.51 | 30,380 | 0.25 | 140,878 | 1.16 | 136,257 | 1.12 |
| 32 | Omaha, Nebr..... | 574,543 | 4.77 | 326,103 | 2.70 | 152,815 | 1.27 | 95,625 | 0.79 | 2,597 | 0.02 | 52,919 | 0.44 |
| 33 | New Haven, Conn..... | 525,522 | 4.42 | 322,739 | 2.71 | 124,257 | 1.04 | 78,526 | 0.66 | 30,706 | 0.26 | 67,884 | 0.57 |
| 34 | Syracuse, N. Y..... | 547,520 | 4.67 | 355,350 | 3.03 | 117,486 | 1.00 | 74,684 | 0.64 | 15,722 | 0.13 | 62,486 | 0.53 |
| 35 | Scranton, Pa..... | 531,669 | 4.58 | 304,935 | 2.63 | 134,061 | 1.15 | 92,673 | 0.80 | 64,605 | 0.56 | 82,842 | 0.71 |
| 36 | St. Joseph, Mo..... | 265,309 | 2.30 | 162,194 | 1.40 | 67,725 | 0.59 | 35,390 | 0.31 | 16,404 | 0.14 | 57,629 | 0.50 |
| 37 | Paterson, N. J..... | 428,792 | 3.84 | 277,328 | 2.49 | 102,444 | 0.92 | 49,020 | 0.44 | 177,533 | 1.59 | 145,601 | 1.31 |
| 38 | Fall River, Mass..... | 428,906 | 4.06 | 252,539 | 2.39 | 120,675 | 1.14 | 55,692 | 0.53 | 48,358 | 0.46 | 7,181 | 0.07 |
| 39 | Portland, Oreg..... | 499,346 | 4.79 | 319,423 | 3.07 | 104,341 | 1.00 | 75,582 | 0.73 | 128,362 | 1.23 | 262,728 | 2.52 |
| 40 | Atlanta, Ga..... | 245,272 | 2.39 | 181,140 | 1.76 | 41,712 | 0.41 | 22,420 | 0.22 | 30,192 | 0.29 | 55,596 | 0.54 |

¹ Including payments in error subsequently corrected by refund receipts, as in Table 5.² Including payments in error subsequently corrected by refund receipts, as in Table 9.³ The sum of "subventions and grants from other civil divisions" for schools, in Table 11, and departmental receipts of schools, in Table 14.⁴ Per capita average not shown because population was not estimated.⁵ Less than 1 cent.

STATISTICS OF CITIES.

TABLE 32.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number | CITY | COSTS OF OPERATION AND MAINTENANCE. | | | | | | | | PAYMENTS FOR OUT-LAYS. ² | | RECEIPTS FROM SUBVENTIONS, GRANTS, CHARGES, ETC. ³ | |
|-------------|----------------------|-------------------------------------|-------------|-------------------------------------|-------------|------------|-------------|--|-------------|-------------------------------------|-------------|---|------------------|
| | | Aggregate. | | Payments for expenses. ¹ | | | | Interest on value of school buildings, grounds, and equipment. | | | | | |
| | | | | For salaries of teachers. | | All other. | | | | | | | |
| | | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. |
| 41 | Seattle, Wash. | \$675,313 | \$6.78 | \$390,371 | \$3.92 | \$176,468 | \$1.77 | \$108,474 | \$1.09 | \$232,587 | \$2.34 | \$286,116 | \$2.87 |
| 42 | Dayton, Ohio. | 417,580 | 4.25 | 264,719 | 2.69 | 86,577 | 0.88 | 66,284 | 0.67 | 18,885 | 0.19 | 51,512 | 0.52 |
| 43 | Albany, N. Y. | 384,095 | 3.93 | 237,512 | 2.43 | 91,018 | 0.93 | 55,565 | 0.57 | 16,373 | 0.17 | 41,681 | 0.43 |
| 44 | Grand Rapids, Mich. | 482,331 | 4.93 | 290,325 | 2.97 | 138,750 | 1.42 | 53,256 | 0.54 | 43,223 | 0.44 | 107,498 | 1.10 |
| 45 | Cambridge, Mass. | 574,374 | 5.90 | 366,011 | 3.76 | 125,351 | 1.29 | 83,012 | 0.85 | 128,313 | 1.32 | 7,115 | 0.07 |
| 46 | Lowell, Mass. | 458,773 | 4.83 | 234,222 | 2.47 | 157,821 | 1.66 | 66,730 | 0.70 | 34,868 | 0.37 | 10,222 | 0.11 |
| 47 | Hartford, Conn. | 578,867 | 6.21 | 312,498 | 3.35 | 146,595 | 1.57 | 119,774 | 1.29 | 156,026 | 1.67 | 56,690 | 0.61 |
| 48 | Reading, Pa. | 308,113 | 3.47 | 177,912 | 2.00 | 76,849 | 0.86 | 54,352 | 0.61 | 123,972 | 1.39 | 109,189 | 1.23 |
| 49 | Richmond, Va. | 230,194 | 2.65 | 149,533 | 1.72 | 53,436 | 0.62 | 27,225 | 0.31 | 77,222 | 0.90 | 41,579 | 0.48 |
| 50 | Nashville, Tenn. | 215,359 | 2.56 | 155,541 | 1.85 | 30,568 | 0.36 | 29,250 | 0.35 | 22,455 | 0.27 | 162,806 | 1.93 |
| 51 | Trenton, N. J. | 316,686 | 3.76 | 187,359 | 2.23 | 74,207 | 0.88 | 55,120 | 0.65 | 49,479 | 0.59 | 127,737 | 1.52 |
| 52 | Wilmington, Del. | 245,670 | 2.93 | 154,193 | 1.84 | 54,856 | 0.65 | 36,621 | 0.44 | 3,871 | 0.05 | 37,790 | 0.45 |
| 53 | Camden, N. J. | 369,513 | 4.43 | 214,064 | 2.57 | 117,693 | 1.41 | 37,756 | 0.45 | 1,973 | 0.02 | 106,183 | 1.27 |
| 54 | Bridgeport, Conn. | 292,373 | 3.56 | 170,836 | 2.08 | 72,695 | 0.89 | 48,842 | 0.60 | 49,280 | 0.60 | 44,908 | 0.55 |
| 55 | Lynn, Mass. | 350,943 | 4.56 | 190,179 | 2.47 | 74,527 | 0.97 | 86,237 | 1.12 | 21,583 | 0.28 | 2,233 | 0.03 |
| 56 | Troy, N. Y. | 280,517 | 3.68 | 158,215 | 2.07 | 85,175 | 1.12 | 37,127 | 0.49 | 804 | 0.01 | 32,773 | 0.43 |
| 57 | Des Moines, Iowa. | 416,755 | 5.51 | 238,564 | 3.15 | 126,892 | 1.68 | 51,299 | 0.68 | 18,740 | 0.25 | 33,621 | 0.44 |
| 58 | New Bedford, Mass. | 325,044 | 4.37 | 188,137 | 2.53 | 82,662 | 1.11 | 54,245 | 0.73 | 124,018 | 1.67 | 987 | 0.01 |
| 59 | Springfield, Mass. | 509,797 | 6.93 | 287,220 | 3.91 | 139,135 | 1.89 | 83,442 | 1.13 | 260,672 | 3.54 | 9,690 | 0.13 |
| 60 | Oakland, Cal. | 496,018 | 6.83 | 315,454 | 4.34 | 92,432 | 1.27 | 88,132 | 1.21 | 318,260 | 4.38 | 307,166 | 4.23 |
| 61 | Lawrence, Mass. | 299,931 | 4.28 | 161,375 | 2.30 | 57,320 | 0.82 | 81,236 | 1.16 | 54,981 | 0.78 | 276 | (⁴) |
| 62 | Somerville, Mass. | 388,151 | 5.60 | 254,674 | 3.68 | 77,498 | 1.12 | 55,979 | 0.81 | 53,015 | 0.77 | 460 | 0.01 |
| 63 | Kansas City, Kans. | 211,707 | 3.13 | 130,388 | 1.93 | 46,140 | 0.68 | 35,179 | 0.52 | 60,575 | 0.90 | 15,727 | 0.23 |
| 64 | Savannah, Ga. | | | | | | | | | | | | |
| 65 | Hohoken, N. J. | 279,934 | 4.28 | 179,974 | 2.75 | 65,280 | 1.00 | 34,680 | 0.53 | 15,812 | 0.24 | 94,969 | 1.45 |
| 66 | Peoria, Ill. | 253,352 | 3.90 | 149,817 | 2.30 | 57,885 | 0.89 | 45,650 | 0.70 | 4,769 | 0.07 | 5,728 | 0.09 |
| 67 | Duluth, Minn. | 378,733 | 5.83 | 190,575 | 2.93 | 96,002 | 1.49 | 91,556 | 1.41 | 74,600 | 1.15 | 47,924 | 0.74 |
| 68 | Utica, N. Y. | 275,678 | 4.33 | 158,746 | 2.49 | 83,582 | 1.31 | 33,250 | 0.52 | 29,240 | 0.46 | 33,481 | 0.53 |
| 69 | Manchester, N. H. | 180,506 | 2.85 | 97,987 | 1.55 | 50,675 | 0.80 | 31,844 | 0.50 | 20,665 | 0.33 | 5,079 | 0.08 |
| 70 | Evansville, Ind. | 251,513 | 3.98 | 156,015 | 2.47 | 55,658 | 0.88 | 39,840 | 0.63 | 55,843 | 0.88 | 85,072 | 1.35 |
| 71 | Yonkers, N. Y. | 384,910 | 6.27 | 212,120 | 3.45 | 115,886 | 1.89 | 56,904 | 0.93 | 98,944 | 1.61 | 27,678 | 0.45 |
| 72 | San Antonio, Tex. | 190,717 | 3.12 | 125,565 | 2.05 | 42,096 | 0.69 | 23,056 | 0.38 | 37,463 | 0.61 | 60,770 | 0.99 |
| 73 | Elizabeth, N. J. | 174,736 | 2.89 | 109,072 | 1.80 | 49,004 | 0.82 | 16,060 | 0.27 | 28,654 | 0.47 | 59,579 | 0.98 |
| 74 | Waterbury, Conn. | 261,175 | 4.35 | 160,997 | 2.68 | 66,073 | 1.10 | 34,105 | 0.57 | 46,626 | 0.78 | 35,760 | 0.59 |
| 75 | Salt Lake City, Utah | 453,727 | 7.70 | 265,685 | 4.51 | 127,937 | 2.17 | 60,105 | 1.02 | 34,771 | 0.59 | 162,630 | 2.76 |
| 76 | Erie, Pa. | 223,844 | 3.81 | 125,022 | 2.13 | 56,640 | 0.96 | 42,182 | 0.72 | 17,067 | 0.29 | 43,354 | 0.74 |
| 77 | Wilkesbarre, Pa. | 196,949 | 3.35 | 119,905 | 2.04 | 51,455 | 0.88 | 25,589 | 0.44 | 8,950 | 0.15 | 39,600 | 0.67 |
| 78 | Schenectady, N. Y. | 156,871 | 2.69 | 101,188 | 1.74 | 32,006 | 0.55 | 23,677 | 0.41 | 31,151 | 0.54 | 20,097 | 0.35 |
| 79 | Norfolk, Va. | 119,608 | 2.06 | 76,350 | 1.32 | 25,842 | 0.45 | 17,416 | 0.30 | 19,350 | 0.33 | 20,426 | 0.35 |
| 80 | Houston, Tex. | 193,972 | 3.45 | 126,465 | 2.25 | 36,208 | 0.64 | 31,299 | 0.56 | 17,907 | 0.32 | 66,128 | 1.17 |
| 81 | Charleston, S. C. | 94,749 | 1.68 | 54,474 | 0.97 | 29,895 | 0.53 | 10,380 | 0.18 | | | 48,806 | 0.87 |
| 82 | Harrisburg, Pa. | 215,021 | 3.92 | 128,996 | 2.35 | 48,029 | 0.88 | 37,996 | 0.69 | 58,742 | 1.07 | 39,130 | 0.71 |
| 83 | Portland, Me. | 264,304 | 4.86 | 149,354 | 2.75 | 81,462 | 1.50 | 33,488 | 0.62 | 24,236 | 0.45 | 42,650 | 0.79 |
| 84 | Dallas, Tex. | 186,573 | 3.57 | 134,831 | 2.58 | 29,807 | 0.57 | 21,935 | 0.42 | 10,135 | 0.19 | 59,808 | 1.14 |
| 85 | Tacoma, Wash. | 284,670 | 5.48 | 177,997 | 3.43 | 47,045 | 0.91 | 59,628 | 1.15 | 201,457 | 3.88 | 145,240 | 2.80 |
| 86 | Terre Haute, Ind. | 212,369 | 4.09 | 140,056 | 2.70 | 42,865 | 0.83 | 29,448 | 0.57 | 14,973 | 0.29 | 57,225 | 1.10 |
| 87 | Youngstown, Ohio. | 258,075 | 5.01 | 116,037 | 2.25 | 76,998 | 1.49 | 65,040 | 1.26 | 4,000 | 0.08 | 25,921 | 0.50 |

¹ Including payments in error subsequently corrected by refund receipts, as in Table 5.² Including payments in error subsequently corrected by refund receipts, as in Table 9.³ The sum of "subventions and grants from other civil divisions" for schools, in Table 11, and departmental receipts of schools, in Table 14.⁴ Less than 1 cent.

GENERAL TABLES.

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TABLE 32.—COSTS AND RECEIPTS FOR SCHOOLS, TOTAL AND PER CAPITA: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 33,000 TO 50,000 IN 1905.

| City number. | CITY. | COSTS OF OPERATION AND MAINTENANCE. | | | | | | | | PAYMENTS FOR OUT-LAYS. ² | | RECEIPTS FROM SUBVENTIONS, GRANTS, CHARGES, ETC. ³ | |
|--------------|----------------------|-------------------------------------|-------------|-------------------------------------|-------------|------------|-------------|--|-------------|-------------------------------------|-------------|---|-------------|
| | | Aggregates. | | Payments for expenses. ¹ | | | | Interest on value of school buildings, grounds, and equipment. | | | | | |
| | | | | For salaries of teachers. | | All other. | | | | | | | |
| | | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. | Total. | Per capita. |
| 88 | Fort Wayne, Ind. | \$178,365 | \$3.57 | \$103,021 | \$2.06 | \$42,777 | \$0.86 | \$32,567 | \$0.65 | \$33,206 | \$0.66 | \$114,527 | \$2.29 |
| 89 | Holyoke, Mass. | 234,185 | 4.69 | 139,160 | 2.79 | 61,714 | 1.24 | 33,311 | 0.67 | 18,366 | 0.37 | 2,498 | 0.05 |
| 90 | Akron, Ohio. | 241,777 | 4.89 | 119,094 | 2.41 | 79,033 | 1.60 | 43,650 | 0.88 | 24,035 | 0.49 | 26,204 | 0.53 |
| 91 | Brockton, Mass. | 197,247 | 4.13 | 133,600 | 2.80 | 36,437 | 0.76 | 27,210 | 0.57 | 112,193 | 2.35 | 2,439 | 0.05 |
| 92 | Saginaw, Mich. | 243,431 | 5.11 | 131,942 | 2.77 | 74,701 | 1.57 | 36,788 | 0.77 | 58,894 | 1.24 | 56,432 | 1.18 |
| 93 | Lincoln, Nebr. | 190,441 | 4.06 | 123,661 | 2.64 | 44,855 | 0.96 | 21,925 | 0.47 | 7,530 | 0.16 | 19,099 | 0.41 |
| 94 | Lancaster, Pa. | 125,024 | 2.71 | 61,992 | 1.34 | 35,984 | 0.78 | 27,048 | 0.59 | 71,798 | 1.55 | 28,315 | 0.61 |
| 95 | Covington, Ky. | 122,218 | 2.66 | 79,710 | 1.74 | 28,855 | 0.63 | 13,653 | 0.30 | 843 | 0.02 | 61,688 | 1.34 |
| 96 | Altoona, Pa. | 180,758 | 3.97 | 99,509 | 2.18 | 45,729 | 1.00 | 35,520 | 0.78 | 162,888 | 3.58 | 32,873 | 0.72 |
| 97 | Spokane, Wash. | 380,746 | 8.40 | 206,635 | 4.56 | 104,774 | 2.31 | 69,337 | 1.53 | 5,358 | 0.12 | 139,235 | 3.07 |
| 98 | Birmingham, Ala. | 120,471 | 2.70 | 68,442 | 1.53 | 29,909 | 0.67 | 22,120 | 0.50 | 153,735 | 3.44 | 58,668 | 1.31 |
| 99 | Pawtucket, R. I. | 200,523 | 4.62 | 118,382 | 2.73 | 54,060 | 1.25 | 28,081 | 0.65 | 6,324 | 0.15 | 8,665 | 0.20 |
| 100 | South Bend, Ind. | 167,087 | 3.87 | 93,103 | 2.15 | 44,164 | 1.02 | 29,820 | 0.69 | 132,898 | 3.08 | 62,649 | 1.45 |
| 101 | Binghamton, N. Y. | 158,451 | 3.68 | 110,021 | 2.55 | 34,030 | 0.79 | 14,400 | 0.33 | 9,081 | 0.21 | 26,571 | 0.62 |
| 102 | Augusta, Ga. | | | | | | | | | | | | |
| 103 | Bayonne, N. J. | 200,540 | 4.75 | 126,270 | 2.99 | 51,691 | 1.22 | 22,579 | 0.53 | 16,428 | 0.39 | 66,249 | 1.57 |
| 104 | Mobile, Ala. | | | | | | | | | | | | |
| 105 | Johnstown, Pa. | 178,751 | 4.24 | 98,759 | 2.34 | 53,382 | 1.27 | 26,600 | 0.63 | 4,700 | 0.11 | 30,491 | 0.72 |
| 106 | McKeesport, Pa. | 179,399 | 4.27 | 101,350 | 2.41 | 45,994 | 1.09 | 82,055 | 0.76 | 65,515 | 1.56 | 29,646 | 0.71 |
| 107 | Dubuque, Iowa. | 124,721 | 2.97 | 77,122 | 1.84 | 29,672 | 0.71 | 17,927 | 0.43 | 1,040 | 0.02 | 13,358 | 0.32 |
| 108 | Butte, Mont. | 296,068 | 7.09 | 178,274 | 4.27 | 78,194 | 1.87 | 39,600 | 0.95 | 61,624 | 1.48 | 97,789 | 2.34 |
| 109 | Springfield, Ohio. | 174,059 | 4.20 | 103,852 | 2.51 | 26,967 | 0.65 | 43,240 | 1.04 | 11,512 | 0.28 | 19,812 | 0.48 |
| 110 | Wheeling, W. Va. | 164,715 | 4.01 | 85,158 | 2.07 | 36,777 | 0.90 | 42,780 | 1.04 | 2,355 | 0.06 | 19,487 | 0.47 |
| 111 | Sioux City, Iowa. | 194,371 | 4.75 | 97,684 | 2.39 | 56,506 | 1.38 | 40,181 | 0.98 | 54,477 | 1.33 | 16,061 | 0.39 |
| 112 | Bay City, Mich. | 173,151 | 4.26 | 106,708 | 2.63 | 43,251 | 1.06 | 23,192 | 0.57 | 54,957 | 1.35 | 48,126 | 1.18 |
| 113 | Allentown, Pa. | 134,894 | 3.32 | 76,107 | 1.88 | 29,290 | 0.72 | 29,497 | 0.73 | 10,463 | 0.26 | 30,688 | 0.76 |
| 114 | Davenport, Iowa. | 194,218 | 4.88 | 120,647 | 3.03 | 45,181 | 1.14 | 28,390 | 0.71 | 99,362 | 2.50 | 24,395 | 0.61 |
| 115 | Montgomery, Ala. | 78,751 | 1.98 | 51,653 | 1.30 | 11,248 | 0.28 | 15,850 | 0.40 | 31,701 | 0.80 | 16,300 | 0.41 |
| 116 | East St. Louis, Ill. | 226,811 | 5.76 | 110,537 | 2.81 | 76,024 | 1.93 | 40,250 | 1.02 | 57,650 | 1.46 | 9,943 | 0.25 |
| 117 | Little Rock, Ark. | 107,849 | 2.79 | 61,943 | 1.60 | 20,943 | 0.54 | 24,963 | 0.64 | 74,109 | 1.91 | 22,393 | 0.58 |
| 118 | Quincy, Ill. | 118,101 | 3.06 | 71,166 | 1.84 | 24,068 | 0.62 | 22,867 | 0.59 | 127,577 | 3.30 | 5,823 | 0.15 |
| 119 | York, Pa. | 149,931 | 3.92 | 77,644 | 2.03 | 41,359 | 1.08 | 30,928 | 0.81 | 40,941 | 1.07 | 30,598 | 0.80 |
| 120 | Springfield, Ill. | 155,062 | 4.06 | 100,318 | 2.62 | 32,623 | 0.85 | 22,121 | 0.58 | 46,737 | 1.22 | 8,816 | 0.23 |
| 121 | Malden, Mass. | 227,041 | 5.97 | 133,397 | 3.51 | 59,881 | 1.57 | 33,763 | 0.89 | 22,122 | 0.58 | 409 | 0.01 |
| 122 | Canton, Ohio. | 148,717 | 3.92 | 89,136 | 2.35 | 35,601 | 0.94 | 23,980 | 0.63 | | | 21,521 | 0.57 |
| 123 | Passaic, N. J. | 169,273 | 4.47 | 110,788 | 2.93 | 42,317 | 1.12 | 16,168 | 0.43 | 12,400 | 0.33 | 51,037 | 1.35 |
| 124 | Haverhill, Mass. | 194,280 | 5.14 | 114,990 | 3.04 | 55,738 | 1.47 | 23,552 | 0.62 | 19,320 | 0.51 | 269 | 0.01 |
| 125 | Topeka, Kans. | 203,417 | 5.40 | 123,233 | 3.27 | 49,269 | 1.31 | 30,915 | 0.82 | 5,506 | 0.15 | 12,954 | 0.34 |
| 126 | Salem, Mass. | 159,204 | 4.23 | 95,922 | 2.55 | 41,777 | 1.11 | 21,505 | 0.57 | 3,227 | 0.09 | 3,652 | 0.10 |
| 127 | Atlantic City, N. J. | 149,529 | 3.98 | 79,580 | 2.12 | 42,009 | 1.12 | 27,940 | 0.74 | 100,756 | 2.68 | 83,617 | 2.22 |
| 128 | Chester, Pa. | 130,615 | 3.50 | 72,085 | 1.93 | 34,172 | 0.92 | 24,358 | 0.65 | 2,555 | 0.07 | 30,655 | 0.82 |
| 129 | Chelsea, Mass. | 207,979 | 5.58 | 115,605 | 3.10 | 63,840 | 1.71 | 28,534 | 0.77 | 4,463 | 0.12 | 229 | 0.01 |
| 130 | Newton, Mass. | 290,809 | 7.90 | 173,416 | 4.71 | 64,763 | 1.76 | 52,630 | 1.43 | 42,622 | 1.16 | 5,319 | 0.14 |
| 131 | Superior, Wis. | 192,972 | 5.28 | 114,532 | 3.13 | 49,728 | 1.36 | 28,712 | 0.79 | 50,779 | 1.39 | 17,379 | 0.48 |
| 132 | Elmira, N. Y. | 136,952 | 3.83 | 87,690 | 2.45 | 25,574 | 0.72 | 23,688 | 0.66 | 5,788 | 0.16 | 20,468 | 0.57 |
| 133 | Knoxville, Tenn. | 69,514 | 1.96 | 49,411 | 1.39 | 10,745 | 0.30 | 9,358 | 0.26 | | | 59,448 | 1.68 |
| 134 | Newcastle, Pa. | 125,062 | 3.53 | 74,290 | 2.09 | 32,976 | 0.93 | 17,796 | 0.50 | 42,928 | 1.21 | 23,159 | 0.65 |
| 135 | Jacksonville, Fla. | | | | | | | | | | | | |
| 136 | South Omaha, Nebr. | 147,017 | 4.20 | 73,763 | 2.11 | 40,869 | 1.17 | 32,385 | 0.93 | 81,624 | 2.33 | 11,084 | 0.32 |
| 137 | Rockford, Ill. | 151,490 | 4.38 | 84,361 | 2.44 | 44,782 | 1.29 | 22,347 | 0.65 | 14,799 | 0.43 | 9,772 | 0.28 |
| 138 | Chattanooga, Tenn. | 80,918 | 2.37 | 44,991 | 1.32 | 12,302 | 0.36 | 23,625 | 0.69 | 95,707 | 2.80 | 52,665 | 1.54 |
| 139 | Joplin, Mo. | 82,002 | 2.41 | 50,599 | 1.49 | 17,235 | 0.57 | 14,168 | 0.42 | | | 16,005 | 0.47 |
| 140 | Galveston, Tex. | 99,579 | 2.97 | 58,894 | 1.76 | 13,931 | 0.42 | 26,754 | 0.80 | | | 33,302 | 0.99 |
| 141 | Fitchburg, Mass. | 149,455 | 4.53 | 83,715 | 2.54 | 39,708 | 1.20 | 26,032 | 0.79 | 10,287 | 0.31 | 565 | 0.02 |
| 142 | Macon, Ga. | | | | | | | | | | | | |
| 143 | Auburn, N. Y. | 126,741 | 3.90 | 74,424 | 2.29 | 37,640 | 1.16 | 14,677 | 0.45 | 1,475 | 0.05 | 18,305 | 0.56 |
| 144 | Racine, Wis. | 161,238 | 4.99 | 108,125 | 3.35 | 29,463 | 0.91 | 23,650 | 0.73 | | | 26,662 | 0.83 |
| 145 | Woonsocket, R. I. | 97,521 | 3.03 | 57,150 | 1.78 | 26,016 | 0.81 | 14,355 | 0.45 | 2,925 | 0.09 | 11,588 | 0.36 |
| 146 | Joliet, Ill. | 187,772 | 5.92 | 103,464 | 3.26 | 48,336 | 1.52 | 35,972 | 1.13 | 4,490 | 0.14 | 17,299 | 0.55 |
| 147 | Kalamazoo, Mich. | 136,922 | 4.40 | 76,355 | 2.45 | 40,967 | 1.32 | 19,600 | 0.63 | 15,776 | 0.51 | 27,149 | 0.87 |
| 148 | Wichita, Kans. | 103,035 | 3.31 | 62,864 | 2.02 | 22,471 | 0.72 | 17,700 | 0.57 | 4,610 | 0.15 | 8,060 | 0.26 |
| 149 | Taunton, Mass. | 144,372 | 4.66 | 83,906 | 2.71 | 41,758 | 1.35 | 18,708 | 0.60 | 21,880 | 0.71 | 2,810 | 0.09 |
| 150 | Sacramento, Cal. | 187,319 | 6.10 | 130,748 | 4.25 | 38,259 | 1.24 | 18,312 | 0.60 | 60,457 | 1.97 | 94,900 | 3.09 |
| 151 | Oshkosh, Wis. | 128,540 | 4.20 | 79,546 | 2.60 | 33,554 | 1.10 | 15,440 | 0.50 | 2,390 | 0.08 | 19,288 | 0.63 |
| 152 | Pueblo, Colo. | 263,928 | 8.67 | 156,633 | 5.14 | 66,225 | 2.17 | 41,070 | 1.35 | 67,219 | 2.21 | 64,145 | 2.11 |
| 153 | New Britain, Conn. | 107,089 | 3.55 | 48,169 | 1.60 | 36,495 | 1.21 | 22,425 | 0.74 | | | 2,576 | 0.09 |
| 154 | La Crosse, Wis. | 121,236 | 4.17 | 73,894 | 2.54 | 33,702 | 1.16 | 13,640 | 0.47 | 33,051 | 1.14 | 21,584 | 0.74 |

¹ Including payments in error subsequently corrected by refund receipts, as in Table 5.² Including payments in error subsequently corrected by refund receipts, as in Table 9.³ The sum of "subventions and grants from other civil divisions" for schools, in Table 11, and departmental receipts of schools, in Table 14.

STATISTICS OF CITIES.

TABLE 33.—PER CENT DISTRIBUTION, BY OBJECT OF PAYMENT, OF GENERAL AND SPECIAL SERVICE EXPENSES: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | 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. |
|---|-------------------------|------------------------|--------------------------------------|------------------|------------|--|-------------|---------------|-------------------------------|----------------|--|------------------|-----------------|--------------------|
| | | | Police department. | Fire department. | All other. | Health conservation. | Sanitation. | | | Schools. | Libraries, art galleries, and museums. | | | |
| | Grand total..... | 9.0 | 12.7 | 9.5 | 1.7 | 1.4 | 7.3 | 10.9 | 5.7 | 25.9 | 1.2 | 3.0 | 10.1 | 1.6 |
| | Group I..... | 9.9 | 14.2 | 8.5 | 2.3 | 1.5 | 8.0 | 9.1 | 6.6 | 24.0 | 1.2 | 3.5 | 9.5 | 1.7 |
| | Group II..... | 7.5 | 10.5 | 11.1 | 0.8 | 1.3 | 6.2 | 14.1 | 4.3 | 28.7 | 1.2 | 2.6 | 10.2 | 1.4 |
| | Group III..... | 7.5 | 9.7 | 11.2 | 0.8 | 1.4 | 6.6 | 13.2 | 4.1 | 29.2 | 1.2 | 2.1 | 12.1 | 1.0 |
| | Group IV..... | 7.1 | 8.7 | 11.3 | 0.6 | 1.4 | 5.3 | 15.0 | 3.5 | 30.6 | 1.2 | 1.3 | 11.8 | 2.2 |
| GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905. | | | | | | | | | | | | | | |
| 1 | New York, N. Y..... | 10.3 | 14.6 | 7.7 | 3.0 | 1.8 | 8.0 | 7.4 | 7.8 | 23.5 | 1.2 | 2.6 | 9.6 | 2.6 |
| 2 | Chicago, Ill..... | 8.3 | 17.0 | 8.4 | 1.2 | 0.9 | 7.4 | 4.8 | 1.4 | 30.3 | 1.1 | 6.4 | 10.2 | 2.5 |
| 3 | Philadelphia, Pa..... | 11.9 | 15.5 | 6.1 | 3.2 | 1.7 | 7.9 | 12.6 | 6.8 | 23.1 | 1.5 | 4.5 | 5.4 | (1) |
| 4 | St. Louis, Mo..... | 11.2 | 15.5 | 9.6 | 1.7 | 1.5 | 11.0 | 13.1 | 7.5 | 20.3 | 0.6 | 2.0 | 5.5 | 0.4 |
| 5 | Boston, Mass..... | 12.3 | 10.4 | 7.3 | 1.5 | 1.1 | 9.0 | 11.0 | 9.6 | 20.0 | 1.6 | 3.9 | 11.8 | 0.6 |
| 6 | Baltimore, Md..... | 11.3 | 15.8 | 8.7 | 1.1 | 1.5 | 7.5 | 10.2 | 7.5 | 22.7 | 0.7 | 3.1 | 9.4 | 0.3 |
| 7 | Cleveland, Ohio..... | 5.2 | 10.0 | 10.2 | 0.6 | 1.3 | 6.5 | 12.6 | 4.5 | 30.6 | 2.0 | 3.3 | 11.9 | 1.3 |
| 8 | Buffalo, N. Y..... | 6.5 | 14.7 | 13.9 | 0.5 | 0.7 | 7.7 | 13.5 | 2.5 | 25.1 | 1.7 | 2.9 | 10.0 | 0.3 |
| 9 | San Francisco, Cal..... | 13.2 | 15.8 | 14.2 | 3.7 | 1.0 | 4.2 | 7.2 | 7.2 | 22.4 | 0.9 | 6.0 | 2.3 | 2.0 |
| 10 | Pittsburg, Pa..... | 5.6 | 10.9 | 11.5 | 2.3 | 1.1 | 9.6 | 11.1 | 2.5 | 27.1 | 3.0 | 3.2 | 10.1 | 1.9 |
| 11 | Cincinnati, Ohio..... | 5.7 | 12.0 | 9.5 | 0.9 | 1.2 | 6.6 | 11.6 | 7.7 | 21.3 | ----- | 1.1 | 21.5 | 0.8 |
| 12 | Detroit, Mich..... | 7.8 | 15.5 | 15.9 | 0.5 | 1.0 | 7.2 | 10.9 | 3.3 | 26.4 | 1.7 | 4.4 | 4.9 | 0.5 |
| 13 | Milwaukee, Wis..... | 5.9 | 10.2 | 13.7 | 0.3 | 1.6 | 12.8 | 14.9 | 0.5 | 27.1 | 1.8 | 2.5 | 8.2 | 0.6 |
| 14 | New Orleans, La..... | 10.0 | 7.7 | 11.4 | 2.4 | 3.6 | 8.1 | 10.3 | 2.7 | 16.7 | 0.3 | 1.2 | 23.9 | 1.7 |
| 15 | Washington, D. C..... | 7.0 | 14.1 | 6.7 | 3.0 | 1.2 | 6.3 | 12.0 | 12.6 | 23.4 | 0.8 | 5.0 | 7.2 | 0.6 |
| GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905. | | | | | | | | | | | | | | |
| 16 | Newark, N. J..... | 7.3 | 13.6 | 10.3 | 0.6 | 2.0 | 7.4 | 8.9 | 5.8 | 32.9 | 1.4 | 1.0 | 8.4 | 0.4 |
| 17 | Minneapolis, Minn..... | 5.0 | 8.0 | 11.8 | 0.8 | 1.0 | 5.5 | 19.6 | 3.4 | 32.3 | 1.5 | 3.4 | 7.2 | 0.5 |
| 18 | Jersey City, N. J..... | 8.5 | 17.6 | 9.6 | 0.4 | 0.7 | 4.0 | 10.6 | 2.0 | 25.1 | 0.9 | 1.1 | 18.1 | 1.3 |
| 19 | Louisville, Ky..... | 6.3 | 11.8 | 12.6 | 1.2 | 1.0 | 6.4 | 11.8 | 7.3 | 22.7 | 1.2 | 3.1 | 12.6 | 1.9 |
| 20 | Indianapolis, Ind..... | 4.2 | 9.0 | 16.2 | 0.6 | 0.9 | 5.4 | 16.0 | 2.7 | 33.4 | 1.5 | 3.2 | 6.6 | 0.5 |
| 21 | Providence, R. I..... | 5.9 | 12.9 | 12.1 | 0.8 | 1.1 | 7.2 | 18.3 | 3.8 | 25.6 | 0.7 | 1.9 | 9.0 | 0.6 |
| 22 | St. Paul, Minn..... | 3.8 | 8.7 | 9.8 | 0.5 | 0.9 | 6.0 | 18.0 | 2.8 | 27.8 | 1.3 | 5.0 | 13.0 | 2.4 |
| 23 | Rochester, N. Y..... | 8.7 | 10.4 | 13.0 | 0.8 | 1.3 | 10.2 | 16.2 | 5.6 | 23.3 | ----- | 3.1 | 7.2 | 0.3 |
| 24 | Kansas City, Mo..... | 8.8 | 11.9 | 9.4 | 0.8 | 1.0 | 4.7 | 12.7 | 2.1 | 31.4 | 1.4 | 4.8 | 8.2 | 2.8 |
| 25 | Toledo, Ohio..... | 7.6 | 9.1 | 11.2 | 0.4 | 1.9 | 5.3 | 14.1 | 2.2 | 29.1 | 1.0 | 2.3 | 14.6 | 1.2 |
| 26 | Denver, Colo..... | 17.7 | 6.4 | 6.3 | 1.6 | 2.0 | 3.9 | 11.6 | 6.3 | 26.3 | 1.0 | 4.1 | 9.9 | 3.0 |
| 27 | Allegheny, Pa..... | 5.2 | 9.1 | 8.9 | 1.3 | 1.3 | 8.1 | 14.5 | 4.7 | 28.9 | 1.7 | 3.7 | 10.7 | 1.7 |
| 28 | Columbus, Ohio..... | 8.0 | 10.4 | 14.5 | 0.7 | 1.5 | 5.9 | 7.8 | 2.2 | 35.7 | 0.7 | 0.7 | 11.1 | 0.8 |
| 29 | Worcester, Mass..... | 5.0 | 8.3 | 10.6 | 0.2 | 1.4 | 8.6 | 15.3 | 10.4 | 31.9 | 1.7 | 1.4 | 4.1 | 0.9 |
| 30 | Los Angeles, Cal..... | 7.9 | 10.6 | 7.5 | 2.2 | 1.5 | 5.0 | 21.3 | 0.6 | 31.5 | 1.7 | 3.9 | 4.6 | 1.6 |
| 31 | Memphis, Tenn..... | 3.1 | 10.2 | 13.7 | 1.2 | 4.5 | 7.9 | 14.1 | 3.1 | 16.8 | 0.6 | 3.6 | 20.6 | 0.6 |
| 32 | Omaha, Nebr..... | 8.6 | 6.7 | 8.7 | 1.5 | 0.7 | 3.8 | 12.0 | ----- | 30.0 | 1.0 | 1.9 | 19.8 | 5.2 |
| 33 | New Haven, Conn..... | 8.8 | 14.1 | 11.2 | 0.2 | 0.7 | 5.2 | 12.0 | 6.4 | 29.3 | 1.1 | 2.0 | 8.7 | 0.4 |
| 34 | Syracuse, N. Y..... | 11.0 | 8.6 | 11.2 | 0.5 | 2.2 | 8.1 | 11.3 | 6.6 | 26.4 | 1.6 | 1.7 | 9.4 | 1.6 |
| 35 | Scranton, Pa..... | 6.7 | 7.1 | 8.8 | 0.8 | 0.5 | 3.4 | 11.3 | 8.6 | 40.6 | 1.0 | 0.8 | 7.2 | 3.2 |
| 36 | St. Joseph, Mo..... | 7.0 | 10.0 | 15.9 | 0.6 | 1.0 | 3.6 | 10.9 | 1.9 | 33.0 | 1.6 | 2.2 | 11.2 | 1.3 |
| 37 | Paterson, N. J..... | 6.1 | 10.2 | 15.7 | 0.2 | 0.9 | 5.8 | 9.3 | 4.5 | 28.9 | 1.5 | 1.7 | 14.4 | 0.8 |
| 38 | Fall River, Mass..... | 5.7 | 10.8 | 10.6 | 0.2 | 1.0 | 4.9 | 14.5 | 10.8 | 27.6 | 1.3 | 0.8 | 10.9 | 0.9 |
| 39 | Portland, Oreg..... | 5.6 | 9.4 | 15.6 | 0.6 | 0.6 | 7.2 | 13.4 | 0.1 | 31.1 | 0.7 | 1.7 | 12.0 | 1.9 |
| 40 | Atlanta, Ga..... | 6.9 | 14.1 | 11.7 | 0.7 | 1.8 | 11.3 | 17.8 | 5.7 | 17.7 | 0.7 | 2.3 | 8.2 | 1.1 |

¹ Less than one-tenth of 1 per cent.

TABLE 33.—PER CENT DISTRIBUTION, BY OBJECT OF PAYMENT, OF GENERAL AND SPECIAL SERVICE EXPENSES:
1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| City number | CITY. | 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. |
|-------------|----------------------|------------------------|--------------------------------------|------------------|------------|--|-------------|---------------|-------------------------------|----------------|--|------------------|-----------------|--------------------|
| | | | Police department. | Fire department. | All other. | Health conservation. | Sanitation. | | | Schools. | Libraries, art galleries, and museums. | | | |
| 41 | Seattle, Wash. | 7.1 | 7.1 | 10.3 | 0.9 | 1.3 | 5.3 | 9.8 | 0.4 | 31.6 | 1.6 | 2.3 | 20.7 | 1.6 |
| 42 | Dayton, Ohio | 7.6 | 10.8 | 10.9 | 0.5 | 0.9 | 8.1 | 9.3 | 6.4 | 32.4 | 1.2 | 0.5 | 10.6 | 0.7 |
| 43 | Albany, N. Y. | 11.0 | 12.9 | 13.3 | 1.2 | 1.0 | 4.5 | 10.5 | 3.3 | 26.4 | 1.0 | 5.8 | 8.0 | 1.1 |
| 44 | Grand Rapids, Mich. | 9.1 | 9.2 | 13.0 | 0.5 | 2.7 | 1.7 | 13.9 | 2.1 | 38.8 | 2.3 | 2.1 | 4.4 | 0.2 |
| 45 | Cambridge, Mass. | 6.3 | 8.7 | 6.3 | 1.4 | 1.6 | 8.2 | 13.3 | 4.6 | 28.2 | 1.3 | 3.5 | 16.5 | ..... |
| 46 | Lowell, Mass. | 8.3 | 9.5 | 9.2 | 0.3 | 2.7 | 5.2 | 18.2 | 9.7 | 25.8 | 1.0 | 1.2 | 8.3 | 0.5 |
| 47 | Hartford, Conn. | 7.0 | 9.1 | 11.2 | 0.4 | 0.9 | 6.5 | 9.1 | 7.0 | 30.5 | 0.8 | 3.2 | 13.7 | 0.4 |
| 48 | Reading, Pa. | 6.5 | 7.8 | 8.9 | 0.7 | 0.6 | 10.7 | 19.4 | ..... | 35.5 | 1.0 | 1.4 | 6.6 | 1.0 |
| 49 | Richmond, Va. | 9.8 | 9.6 | 10.2 | 1.0 | 1.0 | 7.9 | 11.9 | 4.6 | 18.0 | 0.1 | 2.6 | 22.1 | 1.3 |
| 50 | Nashville, Tenn. | 6.2 | 12.7 | 12.9 | 0.6 | 2.1 | 6.4 | 14.7 | 3.5 | 24.3 | 1.1 | 0.9 | 13.5 | 1.2 |
| 51 | Trenton, N. J. | 6.2 | 11.4 | 10.1 | 0.4 | 1.2 | 6.4 | 11.5 | 2.9 | 30.9 | 1.4 | 2.0 | 14.7 | 0.9 |
| 52 | Wilmington, Del. | 6.7 | 13.9 | 7.8 | 1.2 | 1.2 | 8.5 | 12.3 | 0.2 | 32.1 | 1.5 | 2.3 | 11.6 | 0.7 |
| 53 | Camden, N. J. | 6.5 | 12.2 | 12.6 | 0.3 | 1.1 | 3.9 | 13.3 | 1.1 | 36.7 | 0.9 | 0.9 | 9.4 | 1.0 |
| 54 | Bridgeport, Conn. | 8.1 | 8.9 | 12.6 | 0.2 | 0.5 | 7.5 | 16.2 | 7.4 | 26.5 | 1.3 | 2.5 | 6.8 | 1.3 |
| 55 | Lynn, Mass. | 5.9 | 9.4 | 9.9 | 2.1 | 2.1 | 6.8 | 12.6 | 8.5 | 25.4 | 1.8 | 3.6 | 10.1 | 1.7 |
| 56 | Troy, N. Y. | 11.3 | 11.5 | 9.6 | 0.9 | 1.3 | 13.6 | 3.0 | 12.1 | 26.4 | 0.3 | 1.0 | 6.9 | 2.1 |
| 57 | Des Moines, Iowa | 4.9 | 7.8 | 15.3 | 0.5 | 0.8 | 4.8 | 11.0 | 0.1 | 40.5 | 1.4 | 5.3 | 7.0 | 0.8 |
| 58 | New Bedford, Mass. | 6.5 | 11.5 | 8.3 | 0.6 | 1.1 | 6.7 | 13.4 | 10.2 | 25.5 | 1.4 | 2.0 | 11.5 | 1.3 |
| 59 | Springfield, Mass. | 6.5 | 7.3 | 11.5 | 0.2 | 0.9 | 8.3 | 16.7 | 4.8 | 32.7 | 3.2 | 3.1 | 4.5 | 0.3 |
| 60 | Oakland, Cal. | 8.6 | 9.4 | 12.8 | 1.6 | 1.1 | 7.5 | 14.8 | 0.4 | 35.1 | 2.1 | 2.0 | 4.4 | 0.1 |
| 61 | Lawrence, Mass. | 7.8 | 8.8 | 9.2 | 0.3 | 1.0 | 6.6 | 18.1 | 9.9 | 26.2 | 2.0 | 1.9 | 7.1 | 1.1 |
| 62 | Somerville, Mass. | 5.5 | 7.6 | 7.1 | 1.3 | 0.7 | 7.2 | 16.2 | 6.8 | 31.9 | 2.3 | 2.6 | 10.7 | 0.1 |
| 63 | Kansas City, Kans. | 5.4 | 9.3 | 12.5 | 0.2 | 1.7 | 2.5 | 13.0 | 0.6 | 26.7 | 0.9 | 0.3 | 23.9 | 3.0 |
| 64 | Savannah, Ga. | 8.7 | 16.3 | 14.1 | 0.7 | 3.7 | 13.5 | 16.7 | 4.6 | ..... | 0.5 | 1.8 | 18.5 | 0.7 |
| 65 | Hoboken, N. J. | 7.1 | 18.1 | 13.2 | 0.5 | 1.0 | 5.3 | 4.4 | 2.7 | 32.3 | 1.5 | 2.0 | 10.3 | 1.6 |
| 66 | Peoria, Ill. | 6.3 | 9.9 | 16.8 | 1.1 | 1.5 | 5.2 | 12.9 | 1.9 | 28.7 | 2.0 | 4.8 | 7.7 | 1.3 |
| 67 | Duluth, Minn. | 6.6 | 6.5 | 16.0 | 0.9 | 1.4 | 2.3 | 14.9 | 0.4 | 30.3 | 1.0 | 1.4 | 17.3 | 1.0 |
| 68 | Utica, N. Y. | 9.0 | 6.5 | 10.2 | 0.7 | 0.8 | 12.0 | 14.1 | 4.6 | 29.9 | 1.6 | 0.9 | 6.1 | 3.5 |
| 69 | Manchester, N. H. | 7.3 | 8.9 | 17.2 | 0.4 | 1.3 | 6.6 | 21.2 | 3.7 | 26.1 | 1.3 | 1.7 | 4.3 | 0.1 |
| 70 | Evansville, Ind. | 6.8 | 10.1 | 13.3 | 0.2 | 0.7 | 3.7 | 10.7 | 0.8 | 38.2 | ..... | 0.5 | 14.8 | 0.2 |
| 71 | Yonkers, N. Y. | 7.4 | 9.9 | 11.9 | 0.7 | 1.5 | 7.1 | 12.2 | 3.6 | 32.0 | 0.6 | 0.9 | 11.8 | 0.5 |
| 72 | San Antonio, Tex. | 8.5 | 7.2 | 10.5 | 1.7 | 1.9 | 8.0 | 14.0 | 1.9 | 26.8 | 1.0 | 2.7 | 15.3 | 0.4 |
| 73 | Elizabeth, N. J. | 6.4 | 12.4 | 10.5 | ..... | 1.7 | 4.2 | 11.2 | 4.8 | 26.9 | ..... | 0.1 | 21.1 | 0.5 |
| 74 | Waterbury, Conn. | 9.5 | 8.8 | 9.5 | 0.8 | 0.8 | 6.1 | 13.3 | 6.6 | 36.0 | 1.6 | 1.0 | 4.8 | 1.4 |
| 75 | Salt Lake City, Utah | 9.5 | 6.8 | 6.1 | 0.5 | 1.3 | 6.2 | 13.9 | 0.1 | 38.4 | 0.7 | 1.6 | 14.3 | 0.7 |
| 76 | Erie, Pa. | 6.5 | 9.4 | 15.4 | 0.8 | 1.8 | 5.6 | 16.6 | ..... | 37.6 | 1.7 | 1.0 | 2.7 | 1.0 |
| 77 | Wilkesbarre, Pa. | 6.3 | 10.5 | 11.1 | 0.4 | 0.9 | 4.1 | 17.5 | ..... | 40.8 | ..... | 0.2 | 5.8 | 2.4 |
| 78 | Schenectady, N. Y. | 10.5 | 10.5 | 11.8 | 1.6 | 1.4 | 8.8 | 12.3 | 4.2 | 23.7 | 0.9 | 0.3 | 12.7 | 1.4 |
| 79 | Norfolk, Va. | 8.5 | 12.7 | 9.3 | 0.6 | 3.2 | 11.7 | 8.3 | 3.8 | 13.3 | 0.6 | 1.4 | 25.7 | 0.8 |
| 80 | Houston, Tex. | 8.7 | 7.5 | 10.7 | 0.4 | 1.4 | 7.6 | 14.3 | 1.3 | 20.8 | 0.6 | 0.6 | 24.6 | 1.6 |
| 81 | Charleston, S. C. | 5.7 | 13.6 | 12.2 | 0.7 | 2.1 | 6.8 | 7.7 | 13.4 | 13.0 | 0.2 | 2.0 | 21.1 | 1.5 |
| 82 | Harrisburg, Pa. | 8.3 | 8.8 | 4.4 | 2.0 | 3.9 | 9.1 | 11.4 | 0.1 | 38.0 | ..... | 4.7 | 8.0 | 1.2 |
| 83 | Portland, Me. | 6.1 | 8.1 | 12.5 | 1.8 | 0.6 | 4.9 | 14.4 | 7.6 | 25.8 | 1.1 | 1.8 | 14.9 | 0.3 |
| 84 | Dallas, Tex. | 5.7 | 7.8 | 16.1 | 0.8 | 0.5 | 3.5 | 21.2 | 3.5 | 24.3 | 0.6 | 1.0 | 14.7 | 0.4 |
| 85 | Tacoma, Wash. | 5.9 | 5.9 | 11.5 | 0.4 | 0.5 | 2.7 | 18.0 | 0.1 | 28.3 | 1.0 | 3.4 | 16.4 | 5.8 |
| 86 | Terre Haute, Ind. | 7.3 | 8.8 | 17.3 | 0.5 | 2.0 | 5.7 | 11.0 | 0.4 | 39.7 | 0.7 | 0.8 | 5.2 | 0.4 |
| 87 | Youngstown, Ohio | 10.3 | 12.9 | 12.4 | 0.7 | 1.5 | 3.6 | 10.6 | 2.2 | 35.2 | 1.9 | 1.2 | 7.5 | 0.2 |

STATISTICS OF CITIES.

TABLE 33.—PER CENT DISTRIBUTION, BY OBJECT OF PAYMENT, OF GENERAL AND SPECIAL SERVICE EXPENSES:
1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | 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. |
|--------------|----------------------|------------------------|--------------------------------------|------------------|------------|--|-------------|---------------|-------------------------------|----------------|--|------------------|-----------------|--------------------|
| | | | Police department. | Fire department. | All other. | Health conservation. | Sanitation. | | | Schools. | Libraries, art galleries, and museums. | | | |
| 88 | Fort Wayne, Ind. | 7.5 | 8.5 | 15.4 | 0.2 | 1.7 | 6.4 | 10.0 | ..... | 36.4 | 1.3 | 2.7 | 8.5 | 1.4 |
| 89 | Holyoke, Mass. | 8.3 | 7.9 | 13.0 | 0.5 | 0.9 | 5.1 | 14.3 | 8.1 | 27.3 | 1.4 | 1.5 | 10.2 | 1.4 |
| 90 | Akron, Ohio | 4.3 | 8.2 | 16.6 | 0.3 | 0.5 | 3.4 | 15.5 | 3.7 | 35.4 | 1.4 | 0.6 | 9.7 | 0.5 |
| 91 | Brockton, Mass. | 7.3 | 9.1 | 10.5 | 0.3 | 1.1 | 6.9 | 12.6 | 9.8 | 27.1 | 1.5 | 0.3 | 9.0 | 4.3 |
| 92 | Saginaw, Mich. | 8.2 | 8.4 | 7.5 | 0.4 | 0.8 | 3.7 | 14.7 | 3.1 | 39.0 | 0.6 | 0.5 | 10.8 | 2.4 |
| 93 | Lincoln, Nebr. | 8.0 | 4.3 | 9.4 | ..... | 0.8 | 5.6 | 8.7 | 0.1 | 43.6 | 1.8 | 0.4 | 16.7 | 0.5 |
| 94 | Lancaster, Pa. | 6.4 | 9.2 | 6.8 | 0.4 | 0.7 | 5.6 | 26.5 | 0.5 | 32.7 | ..... | 0.2 | 7.5 | 3.5 |
| 95 | Covington, Ky. | 13.8 | 13.7 | 9.7 | 0.4 | 0.6 | 8.2 | 14.2 | 0.9 | 31.0 | 2.2 | (1) | 3.9 | 1.5 |
| 96 | Altoona, Pa. | 7.5 | 7.1 | 10.4 | 1.1 | 1.0 | 2.5 | 11.5 | ..... | 41.9 | ..... | 0.1 | 9.8 | 7.1 |
| 97 | Spokane, Wash. | 7.6 | 5.9 | 10.2 | 0.5 | 1.8 | 3.9 | 10.1 | 0.4 | 36.0 | 1.4 | 2.3 | 18.1 | 1.8 |
| 98 | Birmingham, Ala. | 7.1 | 10.7 | 13.5 | 1.5 | 1.5 | 5.8 | 9.4 | 2.8 | 17.0 | ..... | 0.7 | 29.4 | 0.6 |
| 99 | Pawtucket, R. I. | 8.0 | 8.1 | 9.5 | 0.5 | 0.2 | 5.3 | 15.8 | 3.3 | 26.3 | 1.3 | 0.3 | 18.8 | 2.6 |
| 100 | South Bend, Ind. | 6.7 | 8.3 | 13.6 | 0.9 | 0.8 | 5.6 | 14.6 | ..... | 35.6 | 0.7 | 1.7 | 9.0 | 2.5 |
| 101 | Binghamton, N. Y. | 6.9 | 7.4 | 7.0 | 0.5 | 0.9 | 4.3 | 20.1 | 12.1 | 31.7 | 1.4 | 0.8 | 5.9 | 0.9 |
| 102 | Augusta, Ga. | 8.5 | 17.3 | 16.1 | 2.8 | 5.9 | 4.0 | 26.3 | 13.0 | ..... | ..... | 1.2 | 4.3 | 0.6 |
| 103 | Bayonne, N. J. | 7.6 | 13.4 | 5.1 | 0.8 | 0.6 | 1.7 | 12.3 | 1.5 | 35.2 | 1.0 | 0.1 | 18.1 | 2.5 |
| 104 | Mobile, Ala. | 7.5 | 13.3 | 8.6 | 1.5 | 2.4 | 6.2 | 15.0 | 2.9 | 51.1 | ..... | 0.7 | 41.3 | 0.7 |
| 105 | Johnstown, Pa. | 4.8 | 10.6 | 4.8 | ..... | 1.1 | ..... | 17.7 | 1.9 | ..... | ..... | 0.4 | 5.8 | 1.8 |
| 106 | McKeesport, Pa. | 7.6 | 11.4 | 9.5 | 0.3 | 1.6 | 1.5 | 16.6 | ..... | 37.9 | 0.8 | (1) | 11.3 | 1.5 |
| 107 | Dubuque, Iowa. | 7.5 | 7.6 | 11.5 | 0.1 | 0.4 | 6.0 | 17.1 | ..... | 31.3 | 2.4 | 0.5 | 13.8 | 1.6 |
| 108 | Butte, Mont. | 5.6 | 13.1 | 12.2 | 0.8 | 1.2 | 5.8 | 13.5 | 1.1 | 36.2 | 2.8 | ..... | 5.3 | 2.2 |
| 109 | Springfield, Ohio. | 8.9 | 8.2 | 11.2 | 0.3 | 0.9 | 7.0 | 16.7 | 6.7 | 31.6 | 1.3 | 1.3 | 6.0 | 0.1 |
| 110 | Wheeling, W. Va. | 5.5 | 11.8 | 15.7 | ..... | 0.7 | 8.3 | 15.2 | 1.4 | 33.4 | 1.6 | ..... | 5.8 | 0.6 |
| 111 | Sioux City, Iowa. | 5.7 | 5.6 | 7.1 | 0.6 | 0.6 | 6.7 | 14.4 | (1) | 33.3 | 0.8 | 0.4 | 18.7 | 6.0 |
| 112 | Bay City, Mich. | 8.9 | 8.4 | 9.9 | 0.3 | 0.3 | 4.2 | 11.3 | 0.2 | 38.7 | 1.4 | 0.3 | 12.1 | 3.9 |
| 113 | Allentown, Pa. | 8.7 | 6.8 | 9.6 | ..... | 1.1 | 8.1 | 14.8 | ..... | 40.1 | ..... | 0.1 | 10.3 | 0.2 |
| 114 | Davenport, Iowa. | 6.8 | 7.2 | 13.0 | 0.8 | 0.8 | 8.5 | 12.0 | ..... | 38.3 | 1.6 | 3.8 | 4.5 | 2.6 |
| 115 | Montgomery, Ala. | 6.2 | 13.9 | 8.3 | (1) | 5.4 | 5.2 | 17.0 | 0.8 | 17.5 | 0.5 | 0.7 | 24.0 | 0.4 |
| 116 | East St. Louis, Ill. | 7.1 | 11.4 | 10.9 | 0.1 | 1.5 | 2.5 | 16.8 | ..... | 33.1 | 1.6 | 0.3 | 13.7 | 1.2 |
| 117 | Little Rock, Ark. | 7.1 | 14.0 | 18.0 | ..... | 2.1 | 2.2 | 13.9 | 5.1 | 30.9 | ..... | 1.4 | 4.5 | 0.8 |
| 118 | Quincy, Ill. | 4.5 | 8.4 | 16.1 | ..... | 0.4 | 5.2 | 9.5 | 2.1 | 32.9 | 1.4 | 2.6 | 16.5 | 0.5 |
| 119 | York, Pa. | 6.5 | 8.1 | 7.6 | 0.1 | 1.5 | 6.6 | 15.4 | 0.4 | 39.4 | ..... | 0.9 | 13.5 | (1) |
| 120 | Springfield, Ill. | 5.7 | 9.3 | 14.5 | 1.1 | 1.8 | 5.9 | 12.3 | 0.9 | 28.2 | 2.2 | 5.7 | 11.3 | 0.9 |
| 121 | Malden, Mass. | 4.9 | 6.1 | 6.9 | 0.7 | 0.6 | 5.5 | 16.7 | 5.7 | 33.2 | 2.7 | 3.0 | 12.1 | 1.9 |
| 122 | Canton, Ohio. | 6.2 | 6.9 | 10.5 | 0.5 | 1.3 | 6.5 | 9.5 | 0.4 | 36.0 | 1.3 | 0.8 | 19.0 | 1.1 |
| 123 | Passaic, N. J. | 9.5 | 5.7 | 7.4 | 0.4 | 2.1 | 3.3 | 12.6 | 4.6 | 42.1 | 1.8 | 0.8 | 9.1 | 0.6 |
| 124 | Haverhill, Mass. | 6.1 | 6.6 | 9.8 | 0.8 | 0.7 | 4.0 | 14.5 | 16.2 | 31.1 | 2.5 | 2.3 | 5.1 | 0.3 |
| 125 | Topeka, Kans. | 6.0 | 6.3 | 10.7 | 1.0 | 1.7 | 3.0 | 8.0 | (1) | 41.2 | 1.3 | 1.6 | 18.6 | 0.7 |
| 126 | Salem, Mass. | 6.3 | 8.4 | 7.4 | 2.3 | 3.5 | 3.3 | 18.2 | 13.9 | 26.3 | 2.4 | 3.7 | 4.3 | (1) |
| 127 | Atlantic City, N. J. | 7.5 | 11.3 | 22.5 | 1.3 | 1.5 | 11.2 | 15.4 | 3.3 | 17.5 | 1.0 | (1) | 6.8 | 0.5 |
| 128 | Chester, Pa. | 7.4 | 9.5 | 5.0 | 0.3 | 0.9 | 2.7 | 14.5 | ..... | 39.5 | ..... | 1.0 | 14.1 | 5.0 |
| 129 | Chelsea, Mass. | 6.2 | 8.2 | 7.7 | 1.0 | 0.8 | 6.4 | 15.2 | 7.6 | 32.4 | 1.1 | 2.0 | 10.2 | 1.1 |
| 130 | Newton, Mass. | 8.3 | 7.5 | 5.8 | 1.2 | 1.5 | 7.5 | 17.8 | 3.2 | 25.4 | 2.1 | 2.8 | 16.7 | 0.3 |
| 131 | Superior, Wis. | 9.4 | 5.6 | 15.2 | 0.3 | 2.4 | 3.3 | 11.2 | 0.1 | 35.8 | 0.9 | 1.5 | 6.9 | 7.4 |
| 132 | Elmira, N. Y. | 9.4 | 8.2 | 14.2 | 0.1 | 1.7 | 2.9 | 18.8 | 5.7 | 26.0 | 0.6 | 1.8 | 9.8 | 0.8 |
| 133 | Knoxville, Tenn. | 4.0 | 7.7 | 14.5 | 0.3 | 1.6 | 2.9 | 13.9 | 3.7 | 15.5 | ..... | ..... | 18.8 | 17.2 |
| 134 | Newcastle, Pa. | 6.6 | 6.4 | 8.7 | 0.4 | 0.5 | 3.1 | 14.9 | 5.4 | 36.5 | ..... | ..... | 6.5 | 10.9 |
| 135 | Jacksonville, Fla. | 7.4 | 14.8 | 14.8 | 1.0 | 4.4 | 13.3 | 24.3 | 2.4 | ..... | 1.2 | 5.0 | 11.3 | (1) |
| 136 | South Omaha, Nebr. | 9.4 | 6.6 | 9.0 | 1.1 | 0.6 | 1.2 | 9.2 | 1.1 | 39.6 | 1.0 | 0.2 | 17.8 | 3.2 |
| 137 | Rockford, Ill. | 6.4 | 6.3 | 11.2 | 0.4 | 0.7 | 8.2 | 13.3 | 0.4 | 40.8 | 3.0 | 1.8 | 7.1 | 0.3 |
| 138 | Chattanooga, Tenn. | 4.9 | 13.1 | 16.4 | 0.8 | 3.4 | 6.5 | 10.4 | 8.0 | 16.5 | 0.8 | 2.2 | 14.8 | 2.1 |
| 139 | Joplin, Mo. | 9.4 | 12.1 | 13.5 | 0.3 | 1.3 | 1.7 | 11.0 | 0.2 | 42.7 | 1.7 | (1) | 5.3 | 0.7 |
| 140 | Galveston, Tex. | 6.4 | 8.7 | 11.6 | 0.2 | 2.5 | 11.0 | 19.0 | 8.7 | 16.0 | ..... | 0.2 | 15.5 | 0.3 |
| 141 | Fitchburg, Mass. | 6.7 | 7.9 | 13.8 | 0.3 | 1.1 | 4.1 | 18.1 | 10.5 | 25.6 | 1.3 | 0.7 | 9.0 | 1.0 |
| 142 | Macon, Ga. | 9.0 | 20.2 | 23.6 | 1.7 | 2.2 | 5.4 | 13.8 | 2.7 | ..... | 0.3 | 1.4 | 18.0 | 1.7 |
| 143 | Auburn, N. Y. | 9.6 | 7.2 | 12.9 | 0.9 | 1.3 | 4.8 | 20.2 | 6.9 | 31.9 | 0.9 | 0.2 | 3.1 | 0.2 |
| 144 | Racine, Wis. | 6.6 | 3.9 | 15.4 | ..... | 0.5 | 2.5 | 16.1 | 3.3 | 40.3 | 1.4 | 0.5 | 7.4 | 2.2 |
| 145 | Woonsocket, R. I. | 4.5 | 7.4 | 10.3 | 0.5 | 0.5 | 4.0 | 13.7 | 2.8 | 19.1 | 0.6 | 0.7 | 14.6 | 21.4 |
| 146 | Joliet, Ill. | 7.4 | 9.1 | 8.8 | 1.7 | 1.0 | 6.8 | 12.1 | 0.6 | 41.3 | 2.1 | 2.0 | 6.3 | 0.9 |
| 147 | Kalamazoo, Mich. | 5.7 | 7.0 | 9.6 | 0.5 | 1.1 | 5.8 | 18.7 | 2.4 | 38.9 | 0.9 | 0.9 | 6.8 | 1.7 |
| 148 | Wichita, Kans. | 5.2 | 6.2 | 14.5 | ..... | 1.0 | 2.9 | 20.2 | 0.9 | 27.8 | 0.7 | 1.7 | 18.3 | 0.6 |
| 149 | Taunton, Mass. | 7.0 | 9.7 | 7.9 | 0.7 | 1.0 | 4.1 | 15.7 | 8.3 | 31.3 | 2.0 | 0.6 | 10.5 | 1.2 |
| 150 | Sacramento, Cal. | 10.2 | 5.5 | 11.6 | 1.0 | 1.3 | 9.4 | 19.7 | 0.5 | 33.4 | 2.4 | 3.0 | 0.3 | 1.9 |
| 151 | Oshkosh, Wis. | 6.4 | 5.0 | 16.8 | 0.1 | 0.3 | 2.4 | 17.7 | 3.3 | 36.9 | 2.0 | 1.3 | 6.5 | 1.3 |
| 152 | Pueblo, Colo. | 6.4 | 7.6 | 12.6 | 0.6 | 1.6 | 2.2 | 14.8 | (1) | 34.1 | 0.8 | 3.8 | 14.0 | 1.6 |
| 153 | New Britain, Conn. | 5.2 | 7.9 | 10.4 | 0.2 | 0.3 | 13.4 | 14.6 | ..... | 32.8 | ..... | 0.7 | 10.8 | 3.7 |
| 154 | La Crosse, Wis. | 8.3 | 7.0 | 13.7 | ..... | 0.7 | 3.2 | 18.3 | (1) | 40.4 | 1.1 | 0.9 | 3.8 | 2.6 |

¹ Less than one-tenth of 1 per cent.

TABLE 34.—ELECTRIC LIGHT AND GAS WORKS OWNED AND OPERATED BY CITIES: 1905.

[Cities having no municipal electric light or gas works are omitted from this table. For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| ELECTRIC LIGHT WORKS. | | | | | | | ELECTRIC LIGHT WORKS—Continued. | | | | | | |
|-----------------------|---------------------|-------------|------------------------|-----------------|-------------|----------------|---------------------------------|--------------------------------|-------------|------------------------|-----------------|---------------|----------------|
| City number. | CITY. | Year built. | Year acquired by city. | Miles of mains. | Net cost. | Present value. | City number. | CITY. | Year built. | Year acquired by city. | Miles of mains. | Net cost. | Present value. |
| 2 | Chicago, Ill. | (1) | (2) | 1,035.0 | \$4,372,662 | \$4,980,099 | 135 | Jacksonville, Fla. | 1895 | (4) | 93.9 | \$365,423 | \$365,423 |
| 4 | St. Louis, Mo. | (3) | (4) | 33.0 | 136,500 | 136,500 | 139 | Joplin, Mo. | 1898 | (4) | 52.0 | 75,000 | 75,000 |
| 12 | Detroit, Mich. | 1895 | (4) | 671.8 | 1,192,509 | (5) | 140 | Galveston, Tex. | 1900 | 1900 | (2) | 65,000 | 65,000 |
| 27 | Allegheny, Pa. | 1890 | (4) | *300.0 | 562,117 | 825,000 | 147 | Kalamazoo, Mich. | 1895 | (4) | 76.0 | 85,000 | 95,000 |
| 28 | Columbus, Ohio. | 1899 | (4) | (2) | 553,263 | 500,000 | 149 | Taunton, Mass. | 1882 | 1897 | 93.0 | 358,100 | 329,140 |
| 36 | St. Joseph, Mo. | 1889 | (4) | 159.0 | 180,000 | 173,000 | | | | | | | |
| 41 | Seattle, Wash. | 1904 | (4) | 240.0 | 639,261 | 799,000 | GAS WORKS. | | | | | | |
| 44 | Grand Rapids, Mich. | 1890 | (4) | 138.3 | 210,647 | 192,000 | 3 | Philadelphia, Pa. ⁷ | 1836 | (4) | 1,313.0 | *\$28,750,000 | *\$28,750,000 |
| 50 | Nashville, Tenn. | 1901 | (4) | 225.0 | 240,000 | 250,000 | 25 | Toledo, Ohio ⁷ | | | | | |
| 85 | Tacoma, Wash. | 1887 | 1893 | 295.0 | 588,929 | 730,000 | 49 | Richmond, Va. | 1851 | (4) | 85.3 | *1,349,315 | *3,150,000 |
| 89 | Holyoke, Mass. | 1884 | 1902 | 146.0 | 472,660 | (2) | 67 | Duluth, Minn. | 1882 | 1898 | 57.0 | 519,177 | 778,016 |
| 93 | Lincoln, Nebr. | 1905 | (4) | 110.0 | 86,691 | 86,691 | 89 | Holyoke, Mass. | 1849 | 1902 | 41.1 | 536,221 | (2) |
| 111 | Wheeling, W. Va. | 1892 | (4) | 54.0 | 140,402 | 130,000 | 110 | Wheeling, W. Va. | 1850 | 1872 | 21.1 | 414,187 | 450,000 |
| 113 | Bay City, Mich. | 1886 | (4) | *153.0 | 100,915 | 75,592 | | | | | | | |
| 117 | Little Rock, Ark. | 1888 | (4) | *65.0 | 68,045 | 70,000 | | | | | | | |
| 120 | Springfield, Ill. | 1895 | 1900 | 75.0 | 110,000 | 75,000 | | | | | | | |
| 125 | Topeka, Kans. | 1888 | (4) | 81.0 | 85,000 | 65,000 | | | | | | | |

¹ Seven plants—one built in 1887, two in 1892, and four in 1896.

² Not reported.

³ Four plants—one built in 1901, two in 1903, and one in 1905.

⁴ Built by city.

⁵ No city record.

⁶ Estimated.

⁷ Gas works owned by city, but leased to private parties.

STATISTICS OF CITIES.

TABLE 35.—EMPLOYEES, SYSTEM OF PATROL RELIEF, AND EQUIPMENT OF

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

| City number. | CITY. | POLICE DEPARTMENT. | | | | | | | | | | Special police-men without pay. | System of patrol relief. |
|--------------|------------------|--------------------|-----------|--------------|--------------------|--------------------------|------------|--------|-------------------------------|-----------------------------|--------|---------------------------------|--------------------------|
| | | Regular employees. | | | | | | | | | | | |
| | | Total. | Officers. | Detect-ives. | Patrolmen. | | | | Other regular em- ployees. | | | | |
| | | | | | Total. | On beats and on reserve. | | | | Detailed on special duties. | | | |
| | | | | | Mounted on horses. | Mounted on bicycles | All other. | | | | | | |
| | Grand total..... | 35,582 | 4,068 | 1,134 | 27,550 | 872 | 433 | 22,369 | 3,876 | 2,830 | 11,668 | ..... |  |
| | Group I..... | 23,343 | 2,770 | 622 | 18,119 | 609 | 240 | 13,985 | 3,285 | 1,832 | 7,451 | ..... |  |
| | Group II..... | 5,133 | 519 | 215 | 3,961 | 131 | 131 | 3,394 | 305 | 438 | 1,335 | ..... |  |
| | Group III..... | 4,212 | 449 | 160 | 3,285 | 89 | 36 | 2,986 | 174 | 318 | 2,012 | ..... |  |
| | Group IV..... | 2,894 | 330 | 137 | 2,185 | 43 | 26 | 2,004 | 112 | 242 | 870 | ..... |  |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|-------|-------|-----|-------|-----|-----|-------|-------|-----|-------|--------------------|
| 1 | New York, N. Y..... | 8,984 | 1,090 | 251 | 7,135 | 151 | 125 | 4,791 | 2,068 | 388 | 1,472 | Three-platoon. |
| 2 | Chicago, Ill..... | 2,196 | 318 | 92 | 1,443 | | | 1,164 | 279 | 343 | 4,500 | Section 1..... |
| 3 | Philadelphia, Pa..... | 3,085 | 321 | 30 | 2,513 | 138 | 28 | 2,093 | 254 | 221 | | Two-platoon..... |
| 4 | St. Louis, Mo..... | 1,451 | 126 | 27 | 1,079 | 62 | | 960 | 27 | 219 | | Two-platoon..... |
| 5 | Boston, Mass..... | 1,341 | 128 | 25 | 1,105 | 24 | | 950 | 131 | 83 | 617 | Three-platoon..... |
| 6 | Baltimore, Md..... | 1,054 | 175 | 25 | 750 | 17 | | 684 | 45 | 104 | | Three-section..... |
| 7 | Cleveland, Ohio..... | 544 | 62 | 20 | 430 | | | 402 | 28 | 32 | 211 | Section 1..... |
| 8 | Buffalo, N. Y..... | 774 | 116 | 26 | 566 | 48 | 7 | 494 | 17 | 66 | | Three-platoon..... |
| 9 | San Francisco, Cal..... | 801 | 78 | 32 | 615 | 40 | | 550 | 25 | 76 | 510 | Platoon 1..... |
| 10 | Pittsburg, Pa..... | 577 | 47 | 13 | 485 | 10 | 12 | 392 | 71 | 32 | | Three-section..... |
| 11 | Cincinnati, Ohio..... | 549 | 66 | 20 | 421 | 27 | | 336 | 58 | 42 | | Three-platoon..... |
| 12 | Detroit, Mich..... | 621 | 88 | 14 | 454 | 20 | | 386 | 44 | 65 | 75 | Section 1..... |
| 13 | Milwaukee, Wis..... | 379 | 25 | 16 | 305 | 1 | 4 | 246 | 58 | 33 | | Three-section..... |
| 14 | New Orleans, La..... | 338 | 47 | 11 | 203 | 16 | | 164 | 23 | 77 | 66 | Section 1..... |
| 15 | Washington, D. C..... | 769 | 83 | 20 | 615 | 55 | 64 | 343 | 153 | 51 | | Four-section..... |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | |
|----|------------------------|-----|----|----|-----|----|----|-----|----|----|-----|--------------------|
| 16 | Newark, N. J..... | 459 | 44 | 7 | 385 | 15 | 10 | 357 | 3 | 23 | (2) | Section 1..... |
| 17 | Minneapolis, Minn..... | 244 | 38 | 13 | 164 | 19 | | 140 | 5 | 29 | | Three-section..... |
| 18 | Jersey City, N. J..... | 407 | 54 | 14 | 309 | 8 | 7 | 292 | 2 | 30 | 60 | Section 1..... |
| 19 | Louisville, Ky..... | 359 | 45 | 11 | 286 | 15 | | 228 | 43 | 17 | 139 | Three-section..... |
| 20 | Indianapolis, Ind..... | 252 | 21 | 13 | 196 | | 10 | 165 | 21 | 22 | 202 | Two-platoon..... |
| 21 | Providence, R. I..... | 334 | 35 | 11 | 248 | 12 | 48 | 166 | 22 | 40 | | Three-platoon..... |
| 22 | St. Paul, Minn..... | 217 | 16 | 6 | 177 | 14 | | 139 | 24 | 18 | 250 | Three-section..... |
| 23 | Rochester, N. Y..... | 218 | 28 | 11 | 170 | 4 | 6 | 145 | 15 | 9 | | Three-platoon..... |
| 24 | Kansas City, Mo..... | 361 | 42 | 15 | 243 | 12 | | 199 | 32 | 61 | 334 | Two-platoon..... |
| 25 | Toledo, Ohio..... | 146 | 13 | 9 | 113 | | | 86 | 27 | 11 | 10 | Four-section..... |
| 26 | Denver, Colo..... | 184 | 12 | 13 | 135 | | 6 | 113 | 16 | 24 | 40 | Three-platoon..... |
| 27 | Allegheny, Pa..... | 159 | 20 | 6 | 119 | | | 100 | 19 | 14 | | Four-section..... |
| 28 | Columbus, Ohio..... | 167 | 9 | 4 | 140 | | | 123 | 17 | 14 | 25 | Platoon 1..... |
| 29 | Worcester, Mass..... | 164 | 12 | 3 | 135 | 1 | 3 | 129 | 2 | 14 | 100 | Three-section..... |
| 30 | Los Angeles, Cal..... | 216 | 14 | 17 | 168 | | | 168 | | 17 | 54 | Section 1..... |
| 31 | Memphis, Tenn..... | 104 | 8 | 10 | 76 | | | 76 | | 10 | | Two-section..... |
| 32 | Omaha, Nebr..... | 94 | 14 | 9 | 66 | | | 59 | 7 | 5 | | Three-platoon..... |
| 33 | New Haven, Conn..... | 168 | 23 | 7 | 123 | 3 | | 110 | 10 | 15 | 45 | Four-platoon..... |
| 34 | Syracuse, N. Y..... | 139 | 11 | 6 | 115 | | 6 | 104 | 5 | 7 | 46 | Three-section..... |
| 35 | Scranton, Pa..... | 82 | 10 | 2 | 65 | 2 | | 61 | 2 | 5 | 30 | Three-section..... |
| 36 | St. Joseph, Mo..... | 67 | 4 | 5 | 53 | | | 50 | 3 | 5 | | Two-platoon..... |
| 37 | Pateron, N. J..... | 109 | 14 | 4 | 82 | 4 | | 67 | 11 | 9 | | Three-platoon..... |
| 38 | Fall River, Mass..... | 142 | 13 | 3 | 112 | | | 105 | 7 | 14 | | Three-platoon..... |
| 39 | Portland, Oreg..... | 119 | 8 | 8 | 100 | 10 | | 81 | 9 | 3 | | Three-section..... |
| 40 | Atlanta, Ga..... | 222 | 11 | 8 | 181 | 12 | 35 | 131 | 3 | 22 | | Three-section..... |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | |
|----|-------------------------|-----|----|---|-----|---|---|-----|----|----|-----|--------------------|
| 41 | Seattle, Wash..... | 144 | 10 | 8 | 113 | | | 110 | 3 | 13 | 12 | Three-section..... |
| 42 | Dayton, Ohio..... | 134 | 10 | 5 | 96 | | | 92 | 4 | 23 | 5 | Two-platoon..... |
| 43 | Albany, N. Y..... | 162 | 27 | 5 | 121 | 8 | | 92 | 21 | 9 | 28 | Two-platoon..... |
| 44 | Grand Rapids, Mich..... | 116 | 6 | 6 | 95 | | 2 | 80 | 13 | 9 | 89 | Two-section..... |
| 45 | Cambridge, Mass..... | 142 | 18 | 3 | 113 | | | 105 | 8 | 8 | (1) | Three-platoon..... |
| 46 | Lowell, Mass..... | 150 | 14 | | 127 | | 3 | 118 | 6 | 9 | 20 | Three-platoon..... |
| 47 | Hartford, Conn..... | 201 | 9 | 2 | 188 | | | 182 | 6 | 2 | | Three-section..... |
| 48 | Reading, Pa..... | 80 | 6 | 1 | 66 | | | 64 | 2 | 7 | | Two-section..... |
| 49 | Richmond, Va..... | 102 | 14 | 6 | 76 | | 4 | 67 | 5 | 6 | | Two-platoon..... |
| 50 | Nashville, Tenn..... | 102 | 10 | 5 | 81 | 1 | | 78 | 2 | 6 | 12 | Three-section..... |
| 51 | Trenton, N. J..... | 96 | 13 | 2 | 73 | | 4 | 66 | 3 | 8 | | Three-platoon..... |
| 52 | Wilmington, Del..... | 89 | 14 | | 63 | 1 | 2 | 60 | | 12 | 30 | Four-section..... |
| 53 | Camden, N. J..... | 105 | 12 | 3 | 89 | | 2 | 76 | 11 | 1 | 152 | Three-section..... |
| 54 | Bridgeport, Conn..... | 78 | 10 | 3 | 63 | | 4 | 52 | 7 | 2 | 125 | Four-section..... |
| 55 | Lynn, Mass..... | 85 | 10 | 3 | 68 | | | 66 | 2 | 4 | 143 | Three-platoon..... |

1 Number not reported.

2 Estimated.

3 No city record.

GENERAL TABLES.

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POLICE DEPARTMENT, AND TOTAL ARRESTS, CLASSIFIED BY OFFENSE: 1905.

and the number assigned to each, see page 94.]

| POLICE DEPARTMENT—continued. | | | | | TOTAL ARRESTS FOR— | | | | | | | | | | | | City num- ber. |
|------------------------------|------------------------|------------------|---------|------------------|--------------------|-------------------|-------------------------------|----------------------------|----------------|----------------|--------------------------|---------------|----------------|-----------------|--|---------------------------|----------------------|
| Equipment. | | | | | All offenses. | Drunk- enness. | Disturb- ing the peace. | Assault and battery. | Homi- cide. | Va- grancy. | House- break- ing. | Lar- ceny. | Gam- bling. | Social evil. | Violation of city ordi- nances. | All other offenses. | |
| Signal boxes. | Patrol wag- ons. | Ambu- lances. | Horses. | Police boats. | | | | | | | | | | | | | |
| 10,752 | 534 | 90 | 2,869 | 32 | 1,212,574 | 436,514 | 206,611 | 73,949 | 2,239 | 91,972 | 14,305 | 81,509 | 26,145 | 36,098 | 107,833 | 135,399 | |
| 5,649 | 300 | 22 | 2,029 | 24 | 669,329 | 249,460 | 115,323 | 41,594 | 1,393 | 40,174 | 7,660 | 46,243 | 16,272 | 14,264 | 75,637 | 61,309 | |
| 2,092 | 80 | 18 | 362 | 3 | 195,151 | 61,225 | 34,861 | 9,600 | 291 | 19,706 | 2,466 | 12,512 | 3,369 | 7,907 | 12,163 | 31,051 | |
| 1,618 | 74 | 26 | 268 | 5 | 186,815 | 72,831 | 25,419 | 13,996 | 240 | 15,598 | 2,598 | 12,338 | 3,044 | 6,935 | 9,976 | 23,840 | |
| 1,393 | 80 | 24 | 210 | ----- | 161,279 | 52,998 | 31,008 | 8,759 | 315 | 16,494 | 1,581 | 10,416 | 3,460 | 6,992 | 10,057 | 19,199 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | | | |
|-------|----|-------|-----|-------|---------|--------|--------|--------|-------|-------|-------|--------|-------|-------|--------|--------|----|
| 1,006 | 86 | ----- | 619 | 14 | 198,256 | 52,316 | 50,589 | 15,885 | 638 | 8,480 | 2,551 | 13,787 | 2,047 | 1,873 | 33,417 | 16,673 | 1 |
| 1,042 | 47 | 11 | 244 | ----- | 82,572 | 45,847 | ----- | 2,431 | 318 | 361 | 1,780 | 5,234 | 5,875 | 1,955 | 9,089 | 9,682 | 2 |
| 751 | 38 | ----- | 375 | 4 | 80,855 | 39,609 | 8,471 | 4,541 | 65 | 5,901 | 266 | 7,355 | 1,138 | 3,411 | 7,840 | 2,258 | 3 |
| 469 | 14 | ----- | 140 | ----- | 26,225 | 4,644 | 8,597 | 501 | 45 | 2,540 | 277 | 1,876 | 1,660 | 2,481 | 2,608 | 996 | 4 |
| 451 | 19 | 10 | 98 | 2 | 48,358 | 32,334 | 721 | 2,530 | 16 | 224 | 692 | 3,402 | 1,190 | 242 | 1,585 | 5,422 | 5 |
| 259 | 10 | ----- | 67 | 2 | 34,486 | 3,798 | 14,700 | 4,234 | 40 | 348 | 220 | 3,069 | 55 | 374 | 3,223 | 4,425 | 6 |
| 105 | 5 | ----- | 32 | ----- | 29,739 | 15,357 | 1,386 | 1,294 | 32 | 928 | 214 | 2,760 | 209 | 813 | 3,100 | 3,646 | 7 |
| 234 | 7 | ----- | 82 | 1 | 20,475 | 8,157 | 3,772 | 857 | 9 | 2,515 | 514 | 2,128 | 7 | 8 | 612 | 1,896 | 8 |
| 125 | 8 | ----- | 73 | ----- | 29,635 | 15,767 | 2,530 | 1,436 | 60 | 2,233 | 562 | 1,041 | 2,058 | 345 | 2,876 | 727 | 9 |
| 234 | 10 | ----- | 50 | ----- | 28,208 | 11,052 | 8,042 | 44 | ----- | 1,604 | ----- | 144 | 612 | 1,798 | 1,014 | 3,898 | 10 |
| 207 | 13 | ----- | 69 | ----- | 15,245 | 2,337 | 2,150 | 566 | 47 | 3,419 | 64 | 644 | 268 | 120 | 1,251 | 4,379 | 11 |
| 283 | 7 | ----- | 68 | ----- | 11,113 | 2,941 | 2,281 | 655 | 9 | 330 | 32 | 415 | ----- | 3 | 151 | 4,296 | 12 |
| 220 | 5 | 1 | 24 | ----- | 6,804 | 2,834 | 1,327 | 599 | 9 | 374 | 94 | 372 | 18 | 84 | 141 | 952 | 13 |
| (*) | 7 | ----- | 53 | ----- | 24,418 | 6,522 | 2,794 | 2,996 | 81 | 9,029 | 174 | 606 | 1,040 | 65 | 492 | 619 | 14 |
| 263 | 24 | ----- | 35 | 1 | 32,940 | 5,945 | 7,963 | 3,025 | 24 | 1,888 | 220 | 3,410 | 95 | 692 | 8,238 | 1,440 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | | | |
|-------|---|-------|-------|-------|--------|-------|-------|-------|----|-------|-----|-------|-------|-------|-------|-------|----|
| 216 | 6 | 1 | 25 | ----- | 7,541 | 1,960 | 2,092 | 589 | 27 | 400 | 298 | 634 | 24 | 69 | 407 | 1,041 | 16 |
| 89 | 4 | ----- | 7 | 1 | 7,590 | 4,037 | 471 | 260 | 4 | 768 | 34 | 495 | 93 | 313 | 637 | 478 | 17 |
| 104 | 6 | 3 | 22 | ----- | 10,376 | 744 | 3,933 | 1,458 | 12 | ----- | 249 | 684 | 88 | 47 | 491 | 2,680 | 18 |
| ----- | 7 | ----- | 35 | ----- | 7,545 | 2,127 | 2,678 | 652 | 42 | 473 | 154 | 571 | 10 | 37 | 217 | 574 | 19 |
| 102 | 3 | 1 | 9 | 2 | 7,795 | 1,424 | 291 | 1,387 | 14 | 1,446 | 62 | 819 | 401 | 519 | 479 | 953 | 20 |
| 140 | 7 | ----- | 37 | ----- | 11,073 | 6,083 | 478 | 514 | 5 | 294 | 81 | 1,181 | 142 | 154 | 411 | 1,730 | 21 |
| 117 | 5 | 1 | 31 | ----- | 5,261 | 2,135 | 814 | 209 | 4 | 876 | 32 | 460 | ----- | 203 | 163 | 365 | 22 |
| 56 | 2 | ----- | 8 | ----- | 6,970 | 2,527 | 307 | 385 | 4 | 1,152 | 150 | 521 | 56 | 51 | 784 | 1,033 | 23 |
| 175 | 4 | 2 | 35 | ----- | 20,567 | 2,489 | 3,112 | 268 | 26 | 1,624 | 245 | 899 | 915 | 3,479 | 2,421 | 5,089 | 24 |
| 157 | 3 | 1 | 8 | ----- | 5,125 | 457 | 596 | 333 | 4 | 1,349 | 77 | 426 | 27 | 265 | 270 | 1,321 | 25 |
| 110 | 2 | 2 | 18 | ----- | 11,170 | 2,655 | 734 | 156 | 8 | 3,805 | 123 | 502 | 146 | 325 | 797 | 1,919 | 26 |
| 106 | 3 | ----- | 15 | ----- | 4,372 | 1,495 | 1,732 | 50 | 5 | 376 | 11 | 92 | 65 | 294 | 196 | 56 | 27 |
| 90 | 2 | 1 | 13 | ----- | 5,615 | 1,069 | 550 | 383 | 9 | 502 | 19 | 392 | 102 | 300 | 285 | 2,004 | 28 |
| 48 | 2 | 2 | 8 | ----- | 5,505 | 3,581 | 158 | 353 | 3 | 159 | 83 | 298 | 98 | 9 | 88 | 675 | 29 |
| 50 | 2 | ----- | 8 | ----- | 11,123 | 5,519 | 548 | 348 | 14 | 610 | 187 | 296 | 109 | 14 | 1,171 | 2,307 | 30 |
| 18 | 2 | ----- | 8 | ----- | 5,417 | 927 | 387 | 483 | 44 | 1,210 | 55 | 393 | 349 | 27 | 371 | 1,171 | 31 |
| 46 | 2 | 1 | 9 | ----- | 9,570 | 3,463 | 1,918 | 345 | 3 | 1,885 | 105 | 617 | 228 | 328 | 397 | 281 | 32 |
| 63 | 2 | 2 | 8 | ----- | 5,619 | 2,566 | 967 | 54 | 15 | 178 | 80 | 842 | 122 | 138 | 246 | 411 | 33 |
| 78 | 1 | ----- | 4,943 | ----- | 4,943 | 2,124 | 595 | 195 | 5 | 483 | 59 | 681 | ----- | 173 | 459 | 169 | 34 |
| 40 | 2 | ----- | 3,778 | ----- | 3,778 | 1,968 | 560 | 115 | 7 | 157 | 48 | 215 | 47 | 295 | 196 | 170 | 35 |
| 38 | 1 | 1 | 4 | ----- | 4,295 | 1,148 | 990 | 111 | 6 | 296 | 49 | 363 | 196 | 402 | 226 | 503 | 36 |
| 73 | 2 | ----- | 9 | ----- | 2,996 | 1,088 | 972 | 194 | 12 | 34 | 106 | 196 | ----- | 22 | 212 | 160 | 37 |
| 86 | 2 | ----- | 3 | ----- | 4,055 | 2,218 | 411 | 346 | 1 | 36 | 93 | 273 | 74 | 7 | 69 | 527 | 38 |
| 25 | 2 | ----- | 14 | ----- | 9,655 | 3,175 | 370 | 368 | 8 | 827 | 33 | 522 | 47 | 282 | 301 | 3,722 | 39 |
| 65 | 6 | ----- | 24 | ----- | 17,195 | 4,246 | 9,197 | 44 | 9 | 766 | 33 | 140 | 30 | 154 | 869 | 1,707 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | | | |
|-------|---|-------|-------|-------|--------|-------|-------|-------|-------|-------|-----|-----|-------|-------|-----|-------|----|
| 51 | 1 | 1 | 6 | ----- | 6,822 | 1,782 | 429 | 473 | 4 | 1,679 | 72 | 193 | 4 | 578 | 206 | 1,402 | 41 |
| 65 | 2 | 1 | 13 | 1 | 5,566 | 1,479 | 299 | 244 | 4 | 377 | 35 | 310 | 50 | 100 | 190 | 2,478 | 42 |
| 40 | 1 | ----- | 12 | ----- | 3,457 | 1,196 | 520 | 315 | 5 | 550 | 90 | 291 | 25 | 9 | 100 | 356 | 43 |
| 47 | 3 | 1 | 10 | ----- | 3,206 | 1,479 | 488 | 79 | 1 | 182 | 18 | 260 | 10 | 67 | 482 | 110 | 44 |
| 80 | 3 | 1 | 4 | ----- | 3,205 | 1,393 | 342 | 228 | ----- | 32 | 72 | 374 | 115 | ----- | 60 | 589 | 45 |
| 67 | 2 | ----- | 7 | ----- | 4,915 | 3,710 | 21 | 213 | 1 | 5 | 44 | 350 | 64 | 64 | 30 | 413 | 46 |
| 34 | 1 | 1 | ----- | ----- | 5,628 | 3,561 | 583 | 240 | ----- | 153 | 34 | 330 | 60 | 102 | 195 | 370 | 47 |
| 38 | 1 | ----- | 2 | ----- | 1,628 | 942 | 156 | 54 | ----- | 194 | 6 | 50 | ----- | 4 | 15 | 207 | 48 |
| 48 | 2 | ----- | 4 | ----- | 7,122 | 2,102 | 1,591 | 1,018 | 11 | 156 | 154 | 436 | 66 | 75 | 27 | 1,487 | 49 |
| ----- | 2 | ----- | 11 | ----- | 10,329 | 2,672 | 2,463 | 1,149 | 9 | 2,239 | 25 | 575 | 201 | 28 | 551 | 417 | 50 |
| 42 | 2 | 1 | 5 | ----- | 3,154 | 1,033 | 836 | 152 | 4 | 124 | 39 | 215 | 103 | 27 | 177 | 444 | 51 |
| 45 | 2 | 1 | 6 | ----- | 4,423 | 1,600 | 735 | 388 | 11 | 125 | 24 | 379 | 27 | 84 | 563 | 487 | 52 |
| 35 | 3 | 1 | 5 | ----- | 2,872 | 1,518 | 557 | 220 | 2 | 2 | 36 | 232 | 10 | 23 | 77 | 195 | 53 |
| 35 | 2 | ----- | 2 | ----- | 3,709 | 1,400 | 463 | 522 | 4 | 84 | 73 | 398 | 110 | 211 | 228 | 216 | 54 |
| 57 | 2 | 1 | 5 | ----- | 5,451 | 3,712 | 69 | 269 | 2 | 18 | 78 | 169 | 20 | 37 | 83 | 994 | 55 |

STATISTICS OF CITIES.

TABLE 35.—EMPLOYEES, SYSTEM OF PATROL RELIEF, AND EQUIPMENT 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 1905—Continued.

| City number. | CITY. | POLICE DEPARTMENT. | | | | | | | | | | | Special police-men without pay. | System of patrol relief. |
|--------------|----------------------|--------------------|-----------|--------------|------------|--------------------------|----------------------|------------|-------------------------------|-----------------------------|------------------|------------------|---------------------------------|--------------------------|
| | | Regular employees. | | | | | | | | | | | | |
| | | Total. | Officers. | Detect-ives. | Patrolmen. | | | | Other regular em- ployees. | | | | | |
| | | | | | Total. | On beats and on reserve. | | | | Detailed on special duties. | | | | |
| | | | | | | Mounted on horses. | Mounted on bicycles. | All other. | | | | | | |
| 56 | Troy, N. Y. | 127 | 18 | 3 | 102 | | | 102 | | 4 | 129 | Section 1..... | | |
| 57 | Des Moines, Iowa | 91 | 8 | 7 | 73 | 7 | | 59 | 7 | 3 | 40 | (¹) | | |
| 58 | New Bedford, Mass. | 144 | 16 | 2 | 106 | | | 108 | | 18 | 150 | Three-section.. | | |
| 59 | Springfield, Mass. | 97 | 8 | 2 | 80 | | 3 | 77 | | 7 | 40 | Three-section.. | | |
| 60 | Oakland, Cal. | 70 | 5 | 4 | 51 | 2 | | 46 | 3 | 10 | 42 | Section 1..... | | |
| 61 | Lawrence, Mass. | 75 | 5 | 3 | 67 | | | 61 | 6 | | | Three-section.. | | |
| 62 | Somerville, Mass. | 68 | 10 | | 54 | | | 50 | 4 | 4 | 144 | Three-section.. | | |
| 63 | Kansas City, Kans. | 71 | 8 | 6 | 48 | 2 | | 46 | | 9 | 336 | Two-section.. | | |
| 64 | Savannah, Ga. | 97 | 7 | 4 | 79 | 20 | | 59 | | 7 | 27 | Four-section.. | | |
| 65 | Hoboken, N. J. | 109 | 15 | 12 | 75 | | | 69 | 6 | 7 | 32 | Three-platoon.. | | |
| 66 | Peoria, Ill. | 79 | 6 | 3 | 56 | | | 56 | | 14 | 14 | Platoon 1..... | | |
| 67 | Duluth, Minn. | 59 | 11 | 1 | 39 | 4 | | 35 | | 8 | | Four-section.. | | |
| 68 | Utica, N. Y. | 47 | 5 | 2 | 37 | | | 37 | | 3 | 26 | Three-section.. | | |
| 69 | Manchester, N. H. | 48 | 5 | 1 | 40 | | | 35 | 5 | 2 | | Four-section.. | | |
| 70 | Evansville, Ind. | 74 | 7 | 5 | 52 | | 3 | 45 | 4 | 10 | 26 | Three-section.. | | |
| 71 | Yonkers, N. Y. | 75 | 12 | | 52 | 10 | 4 | 38 | | 11 | 140 | Two-platoon .. | | |
| 72 | San Antonio, Tex. | 64 | 3 | 4 | 55 | 6 | | 47 | 2 | 2 | 15 | Two-section .. | | |
| 73 | Elizabeth, N. J. | 75 | 13 | 1 | 57 | | 3 | 53 | 1 | 4 | | Two-section .. | | |
| 74 | Waterbury, Conn. | 50 | 6 | 2 | 36 | | | 36 | | 6 | 44 | Section 1..... | | |
| 75 | Salt Lake City, Utah | 58 | 8 | 4 | 38 | 4 | 1 | 31 | 2 | 8 | | Three-section.. | | |
| 76 | Erie, Pa. | 55 | 4 | 4 | 46 | | | 44 | 2 | 1 | 30 | Three-section.. | | |
| 77 | Wilkesbarre, Pa. | 74 | 5 | 2 | 64 | | | 64 | | 3 | 2 | Three-section.. | | |
| 78 | Schenectady, N. Y. | 59 | 12 | 3 | 41 | 1 | | 36 | 4 | 3 | 31 | Three-section.. | | |
| 79 | Norfolk, Va. | 108 | 13 | 5 | 87 | | | 77 | 10 | 3 | (²) | Four-platoon.. | | |
| 80 | Houston, Tex. | 57 | 5 | 4 | 43 | 12 | | 31 | | 5 | 7 | Two-section .. | | |
| 81 | Charleston, S. C. | 119 | 15 | 3 | 89 | | | 89 | | 12 | | Four-section .. | | |
| 82 | Harriehurg, Pa. | 49 | 5 | 2 | 40 | | | 38 | 2 | 2 | | Two-section .. | | |
| 83 | Portland, Me. | 79 | 3 | 2 | 67 | | | 54 | 13 | 7 | 96 | Two-platoon .. | | |
| 84 | Dallas, Tex. | 69 | 8 | 6 | 48 | 8 | | 36 | 4 | 7 | | Platoon 1..... | | |
| 85 | Tacoma, Wash. | 58 | 6 | 7 | 38 | 3 | | 35 | | 7 | 25 | Three-section.. | | |
| 86 | Terre Haute, Ind. | 54 | 9 | 3 | 40 | | 1 | 35 | 4 | 2 | | Two-section .. | | |
| 87 | Youngstown, Ohio. | 67 | 5 | 1 | 51 | | | 49 | 2 | 10 | | Three-section.. | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | |
|-----|----------------------|----|----|----|----|---|----|----|----|----|----|------------------|
| 88 | Fort Wayne, Ind. | 43 | 5 | 2 | 29 | | | 28 | 1 | 7 | | Two-section. |
| 89 | Holyoke, Mass. | 54 | 4 | | 49 | | 5 | 39 | 5 | 7 | | Three-platoon. |
| 90 | Akron, Ohio. | 47 | 3 | 1 | 36 | | | 35 | 1 | 7 | 9 | Two-section. |
| 91 | Brockton, Mass. | 58 | 5 | 5 | 45 | | | 43 | 2 | 3 | 89 | Three-section. |
| 92 | Saginaw, Mich. | 55 | 13 | | 34 | | | 31 | 3 | 8 | | (²) |
| 93 | Lincoln, Nehr. | 24 | 4 | 1 | 17 | | | 16 | 1 | 2 | 68 | Section 1. |
| 94 | Lancaster, Pa. | 37 | 4 | | 32 | | | 27 | 5 | 1 | | Two-section. |
| 95 | Covington, Ky. | 47 | 5 | 1 | 38 | | | 38 | | 3 | | Two-section. |
| 96 | Altoona, Pa. | 35 | 3 | | 28 | | | 28 | | 4 | | Three-platoon. |
| 97 | Spokane, Wash. | 42 | 5 | 5 | 30 | | | 24 | 6 | 2 | | Three-section. |
| 98 | Birmingham, Ala. | 73 | 6 | 3 | 56 | 2 | 4 | 48 | 2 | 11 | | Section 1. |
| 99 | Pawtucket, R. I. | 48 | 4 | 1 | 39 | | | 39 | | 4 | | Three-platoon. |
| 100 | South Bend, Ind. | 33 | 5 | 4 | 22 | | | 17 | 5 | 2 | | Two-section. |
| 101 | Binghamton, N. Y. | 47 | 3 | 2 | 35 | 3 | | 31 | 1 | | | Section 1. |
| 102 | Augusta, Ga. | 79 | 11 | 2 | 64 | | 10 | 54 | | 2 | | Four-section. |
| 103 | Bayonne, N. J. | 58 | 6 | 1 | 43 | | 1 | 40 | 2 | 8 | 21 | Four-platoon. |
| 104 | Mobile, Ala. | 70 | 5 | 4 | 58 | 1 | | 47 | 10 | 3 | 6 | (²) |
| 105 | Johnstown, Pa. | 39 | 5 | 3 | 30 | | | 30 | | 1 | 2 | Two-platoon. |
| 106 | McKeesport, Pa. | 42 | 6 | | 32 | | | 30 | 2 | 4 | | Two-platoon. |
| 107 | Dubuque, Iowa. | 40 | 4 | 2 | 31 | | | 31 | | 3 | | Two-platoon. |
| 108 | Butte, Mont. | 77 | 3 | 1 | 67 | | | 59 | 8 | 6 | | Three-section. |
| 109 | Springfield, Ohio. | 36 | 6 | 4 | 22 | | | 18 | 4 | 4 | | Two-platoon. |
| 110 | Wheeling, W. Va. | 49 | 5 | 4 | 35 | | | 32 | 3 | 5 | | Two-section. |
| 111 | Sioux City, Iowa. | 46 | 4 | 3 | 33 | | | 31 | 2 | 6 | 30 | Section 1. |
| 112 | Bay City, Mich. | 36 | 10 | 1 | 24 | | | 22 | 2 | 1 | | Two-section. |
| 113 | Allentown, Pa. | 29 | 3 | 1 | 22 | 2 | | 20 | | 3 | 2 | Two-section. |
| 114 | Davenport, Iowa. | 37 | 5 | 4 | 27 | | | 21 | 6 | 1 | | Two-section. |
| 115 | Montgomery, Ala. | 65 | 4 | 4 | 52 | 8 | 4 | 37 | 3 | 5 | | Four-section. |
| 116 | East St. Louis, Ill. | 73 | 6 | 15 | 46 | | | 43 | 3 | 6 | | Two-section. |
| 117 | Little Rock, Ark. | 45 | 6 | 2 | 32 | 1 | | 26 | 5 | 5 | | Section 1. |
| 118 | Quincy, Ill. | 34 | 3 | 2 | 26 | | | 24 | 2 | 3 | 6 | Section 1. |
| 119 | York, Pa. | 32 | 4 | | 27 | | | 24 | 3 | 1 | | Two-section. |
| 120 | Springfield, Ill. | 57 | 5 | 6 | 35 | | | 29 | 6 | 11 | 10 | Two-section. |
| 121 | Malden, Mass. | 40 | 4 | 1 | 33 | | | 33 | | 2 | | Three-section. |
| 122 | Canton, Ohio. | 27 | 6 | 1 | 14 | | | 14 | | 6 | 25 | Two-section. |

¹ Number not reported.² No regular system.³ No city record.

GENERAL TABLES.

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POLICE DEPARTMENT, AND TOTAL ARRESTS, CLASSIFIED BY OFFENSE: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| POLICE DEPARTMENT—continued. | | | | | TOTAL ARRESTS FOR— | | | | | | | | | | | | City num- ber. |
|------------------------------|------------------------|------------------|---------|------------------|--------------------|-------------------|-------------------------------|----------------------------|----------------|----------------|--------------------------|---------------|----------------|-----------------|--|---------------------------|----------------------|
| Equipment. | | | | | All offenses. | Drunk- enness. | Disturb- ing the peace. | Assault and battery. | Homi- cide. | Va- grancy. | House- break- ing. | Lar- ceny. | Gam- bling. | Social evil. | Violation of city ordi- nances. | All other offenses. | |
| Signal boxes. | Patrol wag- ons. | Ambu- lances. | Horses. | Police boats. | | | | | | | | | | | | | |
| | | | 1 | | 1,809 | 430 | 469 | 232 | | 230 | 45 | 295 | 1 | 20 | 9 | 78 | 56 |
| 12 | 2 | | | 5 | 6,971 | 2,252 | 474 | 203 | 18 | 889 | 69 | 164 | 75 | 1,748 | 230 | 849 | 57 |
| 54 | | 2 | | 3 | 1,862 | 1,164 | 115 | 125 | | 11 | 38 | 180 | 13 | 8 | 3 | 205 | 58 |
| 40 | 1 | | 1 | 2 | 2,977 | 1,847 | 95 | 129 | 1 | 258 | 22 | 202 | 12 | 83 | 268 | 60 | 59 |
| 71 | 2 | | | 7 | 5,877 | 3,862 | 482 | 268 | 18 | 114 | 55 | 139 | 82 | 2 | 607 | 248 | 60 |
| | | | | | | | | | | | | | | | | | |
| 37 | 1 | | 1 | 2 | 3,032 | 1,674 | 69 | 294 | 2 | 33 | 35 | 233 | 75 | 55 | 59 | 503 | 61 |
| 50 | 1 | | 1 | 2 | 1,658 | 881 | 17 | 168 | 1 | 23 | 45 | 177 | | 2 | 65 | 279 | 62 |
| | 2 | | | 6 | 3,755 | 1,332 | 477 | 211 | 8 | 681 | 35 | 449 | 59 | 61 | 253 | 189 | 63 |
| 48 | 2 | | 2 | 34 | 5,562 | 940 | 2,400 | 561 | 7 | 521 | 108 | 591 | 42 | 65 | 132 | 195 | 64 |
| 20 | 1 | | 1 | 2 | 2,597 | 966 | 609 | 257 | 19 | 21 | 45 | 182 | 1 | 20 | 90 | 387 | 65 |
| | | | | | | | | | | | | | | | | | |
| 59 | 2 | | 2 | 9 | 3,346 | 847 | 536 | 253 | 1 | 260 | 62 | 255 | 8 | 431 | 102 | 591 | 66 |
| 36 | 1 | | | 4 | 3,004 | 1,409 | 198 | 89 | 1 | 193 | | 169 | 81 | 311 | 274 | 279 | 67 |
| 43 | 1 | | 1 | 2 | 2,880 | 1,382 | 107 | 175 | 2 | 444 | 25 | 253 | 18 | 44 | 178 | 252 | 68 |
| 29 | 1 | | 1 | 2 | 1,362 | 1,048 | 30 | 55 | 1 | | 20 | 83 | | | 13 | 112 | 69 |
| 60 | 1 | | | 4 | 2,075 | 478 | 35 | 529 | 5 | 37 | 24 | 197 | 23 | 57 | 88 | 602 | 70 |
| | | | | | | | | | | | | | | | | | |
| 28 | 5 | | | 15 | 2,038 | 466 | 244 | 224 | 5 | 226 | 46 | 222 | 28 | 3 | 81 | 493 | 71 |
| | | | | 6 | 2,895 | 704 | 397 | 529 | | 411 | | 53 | | 490 | 311 | | 72 |
| 15 | 1 | | | 2 | 1,748 | 405 | 325 | 215 | 15 | 37 | 95 | 103 | 12 | 5 | 25 | 511 | 73 |
| 27 | | | | | 2,628 | 1,528 | 409 | 47 | 5 | 45 | 9 | 115 | 27 | 22 | 262 | 159 | 74 |
| 10 | 2 | | | 5 | 4,619 | 1,251 | 128 | 204 | 22 | 633 | 37 | 209 | 427 | 1,045 | 467 | 196 | 75 |
| | | | | | | | | | | | | | | | | | |
| 27 | 1 | | | 1 | 2,135 | 1,135 | 397 | 83 | | 76 | 12 | 124 | | 67 | 47 | 194 | 76 |
| 34 | 1 | | | 2 | 2,066 | 1,105 | 117 | 236 | | 108 | 13 | 106 | 28 | 96 | 145 | 112 | 77 |
| 14 | 1 | | | 3 | 2,660 | 982 | 370 | 198 | | 200 | 61 | 285 | 21 | 118 | 314 | 111 | 78 |
| 28 | 2 | | | 3 | 8,850 | 2,544 | 1,490 | 1,235 | 9 | 122 | 99 | 837 | 27 | 15 | 93 | 2,379 | 79 |
| | | | | | | | | | | | | | | | | | |
| | 1 | | | 15 | 4,770 | 1,008 | 1,104 | 402 | 9 | 920 | 204 | 302 | 115 | 5 | 528 | 173 | 80 |
| 54 | 3 | | | 18 | 3,439 | 505 | 783 | 174 | 8 | 314 | 42 | 194 | 342 | 2 | 282 | 793 | 81 |
| 31 | 1 | | 1 | 2 | 2,681 | 1,244 | 71 | 278 | 3 | 37 | 3 | 143 | 7 | 45 | 19 | 831 | 82 |
| 44 | 1 | | 1 | 2 | 2,625 | 1,525 | 89 | 76 | 3 | 41 | 40 | 269 | 7 | 19 | 42 | 514 | 83 |
| | | | | | | | | | | | | | | | | | |
| | 1 | | | 4 | 11,470 | 3,804 | 1,716 | 480 | 7 | 1,284 | 480 | 780 | 552 | 144 | 1,419 | 804 | 84 |
| | | | | | 2,580 | 944 | 445 | 151 | 1 | 555 | 11 | 15 | | | 69 | 389 | 85 |
| 14 | 2 | | 1 | 4 | 4,082 | 1,180 | 181 | 226 | 8 | 803 | 14 | 195 | 43 | 331 | 112 | 989 | 86 |
| | | | | | | | | | | | | | | | | | |
| 49 | 2 | | | 7 | 5,274 | 2,410 | 1,488 | 125 | 3 | 151 | 4 | 225 | 53 | 212 | 405 | 198 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | | | |
|----|---|---|----|--|-------|-------|-------|-------|-----|-------|-----|-------|-----|-----|-------|-------|-----|
| 15 | 2 | 1 | 3 | | 994 | 494 | 84 | 68 | | 103 | 8 | 81 | 8 | 37 | 93 | 18 | 88 |
| 31 | 1 | | | | 1,650 | 1,025 | 35 | 165 | 1 | 26 | 7 | 153 | 16 | 5 | 39 | 178 | 89 |
| 45 | 1 | | | | 1,594 | 755 | 210 | 97 | 1 | 108 | 12 | 117 | 15 | 26 | 27 | 226 | 90 |
| 31 | 2 | | 3 | | 2,334 | 1,360 | 169 | 86 | 3 | 31 | 34 | 151 | 76 | 7 | 35 | 382 | 91 |
| | 2 | | 4 | | 1,653 | 701 | 134 | 48 | 7 | 153 | 16 | 191 | | 133 | 107 | 163 | 92 |
| | 1 | 1 | 2 | | 2,042 | 524 | 570 | 109 | 6 | 288 | 61 | 136 | 28 | 74 | 122 | 124 | 93 |
| 32 | 1 | 1 | 2 | | 1,748 | | 707 | 131 | 2 | 435 | 5 | 129 | | 56 | 2 | 281 | 94 |
| 35 | 1 | | 1 | | 2,263 | 306 | 485 | 25 | 4 | 73 | 20 | 205 | 381 | 3 | 51 | 710 | 95 |
| 38 | 1 | | 2 | | 2,882 | 1,195 | 574 | 26 | 2 | 142 | 18 | 39 | 53 | 167 | 150 | 516 | 96 |
| 15 | 1 | | 2 | | 3,988 | 801 | 537 | 58 | | 655 | 38 | 436 | 5 | 950 | 152 | 356 | 97 |
| | 1 | | 3 | | 9,580 | 1,152 | 2,408 | 1,237 | 109 | 887 | 142 | 1,178 | 221 | 396 | 1,348 | 502 | 98 |
| 50 | 1 | | 3 | | 1,654 | 860 | 239 | 71 | | 32 | 26 | 73 | | 12 | 84 | 257 | 99 |
| 24 | 1 | 1 | 5 | | 1,275 | 617 | 13 | 132 | 3 | 52 | 8 | 101 | 1 | 34 | 102 | 212 | 100 |
| 31 | 1 | 1 | 3 | | 1,635 | 918 | 57 | 105 | | 62 | 7 | 97 | | 39 | 76 | 274 | 101 |
| | | | 2 | | 3,881 | 2,823 | 220 | 36 | 6 | 50 | 15 | 232 | 63 | 1 | 317 | 118 | 102 |
| | 1 | | 3 | | 2,272 | 204 | 990 | 350 | | 33 | 4 | 187 | | 4 | 78 | 422 | 103 |
| 29 | 2 | | 3 | | 5,753 | 563 | 2,147 | 101 | 25 | 1,280 | 29 | 214 | 309 | 3 | 1,009 | 73 | 104 |
| 51 | 1 | 1 | 10 | | 1,801 | 745 | 574 | 191 | 3 | 38 | 3 | 14 | 5 | 21 | 36 | 171 | 105 |
| 21 | 1 | | 2 | | 2,552 | 864 | 1,006 | 9 | | 6 | | | | 42 | 72 | 553 | 106 |
| 22 | 1 | 1 | 3 | | 726 | 417 | 181 | 40 | 1 | 56 | 3 | 15 | | | 13 | | 107 |
| 6 | 1 | 1 | | | | | | | | | | | | | | | |
| | 1 | | 3 | | 3,247 | 651 | 873 | 139 | 6 | 607 | 39 | 249 | | 45 | 35 | 603 | 108 |
| 23 | 1 | | 3 | | 2,122 | 727 | 381 | 55 | 5 | 30 | 7 | 130 | | 60 | 88 | 639 | 109 |
| 40 | 2 | | 3 | | 1,841 | 563 | 451 | 12 | | 82 | | | 13 | 240 | 19 | 461 | 110 |
| 10 | 1 | 1 | 4 | | 2,404 | 1,021 | 360 | 15 | 4 | 326 | 37 | 122 | 223 | 8 | 40 | 248 | 111 |
| 12 | 1 | 2 | 5 | | 1,758 | 811 | 157 | 189 | | 141 | 15 | 176 | 1 | 9 | 92 | 167 | 112 |
| | 3 | | 2 | | | | | | | | | | | | | | |
| | | | | | 1,525 | 459 | 202 | 49 | | 213 | 21 | 40 | 13 | 33 | 150 | 345 | 113 |
| 36 | 1 | 1 | 1 | | 2,700 | 54 | 581 | 142 | 1 | 523 | 32 | 163 | 100 | 966 | 35 | 103 | 114 |
| 26 | 2 | | 5 | | 4,457 | 1,270 | 656 | 322 | 1 | 471 | 67 | 386 | 232 | 24 | 452 | 576 | 115 |
| | 1 | | 4 | | 7,347 | 1,747 | 1,002 | 399 | 10 | 2,401 | 81 | 269 | 243 | 647 | 147 | 401 | 116 |
| 52 | 1 | 1 | 4 | | 6,768 | 1,094 | 1,635 | 173 | 6 | 75 | 23 | 341 | 168 | 378 | 522 | 2,353 | 117 |
| | 1 | 1 | 4 | | | | | | | | | | | | | | |
| | | | | | 809 | 234 | 255 | 34 | | 134 | 17 | 16 | 5 | 34 | 40 | 40 | 118 |
| | 1 | | 3 | | 816 | | 560 | 3 | | 23 | | 22 | 13 | 44 | 65 | 86 | 119 |
| 13 | 1 | 1 | 2 | | 5,155 | 274 | 2,725 | 200 | 3 | 1,127 | 37 | 248 | 28 | 37 | 144 | 332 | 120 |
| 52 | 1 | | 4 | | 594 | 302 | 39 | 46 | | 2 | 15 | 42 | 4 | 2 | 6 | 136 | 121 |
| 22 | 1 | 1 | 2 | | 1,771 | 707 | 231 | 128 | 4 | 33 | 1 | 78 | | 86 | 252 | 251 | 122 |
| 23 | 1 | | 2 | | | | | | | | | | | | | | |

STATISTICS OF CITIES.

TABLE 35.—EMPLOYEES, SYSTEM OF PATROL RELIEF, AND EQUIPMENT 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 1905—Continued.

| City number. | CITY. | POLICE DEPARTMENT. | | | | | | | | | | | Special police-men without pay. | System of patrol relief. |
|--------------|----------------------|--------------------|-----------|--------------|--------------------|--------------------------|------------|----|----------------------------|-----------------------------|-----|----------------|---------------------------------|--------------------------|
| | | Regular employees. | | | | | | | | | | | | |
| | | Total. | Officers. | Detect-ives. | Patrolmen. | | | | Other regular em- ployees. | | | | | |
| | | | | | Total. | On beats and on reserve. | | | | Detailed on special duties. | | | | |
| | | | | | Mounted on horses. | Mounted on bicycles | All other. | | | | | | | |
| 123 | Passaic, N. J. | 23 | 2 | | 21 | | | 20 | 1 | | | Four-section. | | |
| 124 | Haverhill, Mass. | 62 | 4 | 1 | 54 | | | 54 | | 3 | 144 | Two-section. | | |
| 125 | Topeka, Kans. | 32 | 3 | 4 | 20 | | | 20 | | 5 | 20 | Two-section. | | |
| 126 | Salem, Mass. | 48 | 4 | 1 | 38 | | | 34 | 4 | 5 | 12 | Three-platoon. | | |
| 127 | Atlantic City, N. J. | 74 | 10 | 6 | 56 | | | 54 | 2 | 2 | 75 | Two-section. | | |
| 128 | Chester, Pa. | 34 | 4 | | 26 | | | 26 | | 4 | | Two-section. | | |
| 129 | Chelsea, Mass. | 50 | 6 | | 40 | | | 40 | | 4 | 80 | Two-platoon. | | |
| 130 | Newton, Mass. | 63 | 6 | 1 | 51 | 1 | | 50 | | 5 | 5 | Two-platoon. | | |
| 131 | Superior, Wis. | 32 | 6 | 2 | 19 | | | 19 | | 5 | | Three-section. | | |
| 132 | Elmira, N. Y. | 40 | 6 | 1 | 29 | | | 27 | 2 | 4 | 12 | Three-section. | | |
| 133 | Knoxville, Tenn. | 56 | 8 | 1 | 39 | | | 39 | | 8 | 35 | Three-section. | | |
| 134 | Newcastle, Pa. | 21 | 4 | | 15 | | | 15 | | 2 | | Three-section. | | |
| 135 | Jacksonville, Fla. | 63 | 4 | 2 | 54 | 15 | | 39 | | 3 | | Three-section. | | |
| 136 | South Omaha, Nebr. | 18 | 3 | 1 | 12 | | | 12 | | 2 | | Two-section. | | |
| 137 | Rockford, Ill. | 24 | 4 | | 18 | | | 17 | 1 | 2 | 12 | Three-section. | | |
| 138 | Chattanooga, Tenn. | 56 | 5 | 4 | 42 | 6 | | 34 | 2 | 5 | 20 | Two-section. | | |
| 139 | Joplin, Mo. | 26 | 1 | 2 | 20 | | | 19 | 1 | 3 | 61 | Three-section. | | |
| 140 | Galveston, Tex. | 46 | 4 | 4 | 34 | 4 | | 30 | | 4 | 20 | Two-section. | | |
| 141 | Fitchburg, Mass. | 33 | 7 | | 24 | | | 22 | 2 | 2 | | Three-section. | | |
| 142 | Macon, Ga. | 58 | 9 | 2 | 44 | | 2 | 42 | | 3 | | Three-section. | | |
| 143 | Auburn, N. Y. | 31 | 5 | | 24 | | | 24 | | 2 | 8 | (1) | | |
| 144 | Racine, Wis. | 18 | 3 | 1 | 14 | | | 14 | | | | Section 1. | | |
| 145 | Woonsocket, R. I. | 35 | 5 | 1 | 26 | | | 24 | 2 | 3 | | Three-section. | | |
| 146 | Joliet, Ill. | 37 | 5 | 2 | 26 | | | 26 | | 4 | 7 | Two-section. | | |
| 147 | Kalamazoo, Mich. | 23 | 5 | 2 | 14 | | | 14 | | 2 | 35 | Three-section. | | |
| 148 | Wichita, Kans. | 23 | 3 | 3 | 15 | | | 15 | | 2 | 14 | Four-section. | | |
| 149 | Taunton, Mass. | 42 | 7 | | 33 | | | 33 | | 2 | | Three-section. | | |
| 150 | Sacramento, Cal. | 34 | 5 | 2 | 20 | | | 18 | 2 | 7 | 12 | Section 1. | | |
| 151 | Oshkosh, Wis. | 21 | 3 | 1 | 16 | | | 16 | | 1 | 2 | Two-section. | | |
| 152 | Pueblo, Colo. | 45 | 3 | 4 | 33 | | | 33 | | 5 | 10 | Two-section. | | |
| 153 | New Britain, Conn. | 54 | 2 | | 52 | | | 52 | | | 18 | Section 1. | | |
| 154 | La Crosse, Wis. | 22 | 4 | 3 | 13 | | | 13 | | 2 | | Two-section. | | |

¹ No regular system.² Number not reported.

GENERAL TABLES.

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POLICE DEPARTMENT, AND TOTAL ARRESTS, CLASSIFIED BY OFFENSE: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| POLICE DEPARTMENT—continued. | | | | | TOTAL ARRESTS FOR— | | | | | | | | | | | | City number. |
|------------------------------|------------------------|------------------|---------|------------------|--------------------|-------------------|-------------------------------|----------------------------|-----------------|----------------|--------------------------|---------------|----------------|-----------------|--|---------------------------|--------------|
| Equipment. | | | | | All offenses. | Drunk- enness. | Disturb- ing the peace. | Assault and battery. | Homi- cides. | Va- graney. | House- break- ing. | Lar- ceny. | Gam- bling. | Social evil. | Violation of city ordina- nces. | All other offenses. | |
| Signal boxes. | Patrol wag- ons. | Ambu- lances. | Horses. | Police boats. | | | | | | | | | | | | | |
| 23 | 1 | 1 | 1 | 1 | 1,193 | 219 | 494 | 157 | | | 79 | 93 | 1 | 6 | 67 | 77 | 123 |
| 23 | 1 | 1 | 2 | 2 | 1,736 | 1,046 | 60 | 186 | | 1 | 31 | 171 | 32 | 28 | 16 | 165 | 124 |
| 22 | 1 | 1 | 2 | 2 | 2,211 | 711 | 292 | 118 | 3 | 305 | 39 | 163 | 26 | 205 | 206 | 143 | 125 |
| 24 | 1 | 1 | 2 | 2 | 1,242 | 720 | 81 | 88 | | 10 | 22 | 62 | 70 | 16 | 7 | 166 | 126 |
| 24 | 1 | | | | 2,280 | 713 | 299 | 230 | 2 | 293 | 27 | 349 | 17 | 95 | 105 | 150 | 127 |
| 23 | 1 | 1 | 2 | 2 | 1,534 | 549 | 153 | 326 | 3 | 34 | 15 | 162 | 29 | 21 | 2 | 240 | 128 |
| 42 | 1 | 1 | 4 | 4 | 1,949 | 1,300 | 28 | 142 | | 13 | 31 | 141 | 24 | 17 | 14 | 239 | 129 |
| 12 | 1 | 1 | 2 | 2 | 845 | 398 | 67 | 65 | 1 | 2 | 10 | 54 | 39 | 3 | 46 | 160 | 130 |
| 27 | 1 | | 2 | 2 | 2,085 | 708 | 191 | 118 | 2 | 235 | 32 | 265 | 31 | 298 | 78 | 127 | 131 |
| | 1 | | 2 | 2 | 1,409 | 682 | 88 | 74 | 3 | 95 | 16 | 128 | | 2 | 23 | 298 | 132 |
| 36 | 1 | | 2 | 2 | 3,150 | 1,020 | 430 | 212 | 10 | 397 | 37 | 380 | 50 | 13 | 341 | 260 | 133 |
| 9 | 1 | | 2 | 2 | 1,536 | 1,000 | 81 | 62 | | 30 | | | 50 | 105 | 11 | 197 | 134 |
| 10 | 3 | | 23 | 23 | 3,811 | 1,482 | 757 | 76 | 9 | 317 | 49 | 341 | 211 | 232 | 306 | 31 | 135 |
| | 1 | | 1 | 1 | 2,319 | 536 | 348 | 203 | 7 | 427 | 5 | 117 | 20 | 56 | 396 | 204 | 136 |
| | 1 | | 2 | 2 | 1,804 | 489 | 284 | 161 | 2 | 315 | 3 | 94 | 17 | 55 | 130 | 254 | 137 |
| | 1 | | 12 | 12 | 5,120 | 1,847 | 1,201 | 137 | 10 | 496 | 49 | 399 | 76 | 5 | 527 | 373 | 138 |
| | 1 | | 4 | 4 | 3,926 | 1,279 | 797 | 118 | 1 | 267 | 15 | 120 | 44 | 638 | 74 | 573 | 139 |
| | 1 | | 7 | 7 | 2,954 | 861 | 726 | 302 | 7 | 247 | 41 | 135 | 243 | 9 | 308 | 75 | 140 |
| | 2 | | 2 | 2 | 1,439 | 931 | 50 | 45 | | 14 | 1 | 40 | 7 | 15 | 33 | 303 | 141 |
| 72 | 1 | | 2 | 2 | 4,037 | 1,372 | 1,333 | 56 | 1 | 262 | 42 | 262 | 45 | 39 | 348 | 277 | 142 |
| 24 | 1 | | 1 | 1 | 1,383 | 786 | 156 | 73 | 2 | 125 | 24 | 91 | 8 | 17 | 90 | 11 | 143 |
| 25 | 2 | | 5 | 5 | 584 | 251 | 81 | 42 | | 67 | 11 | 20 | 15 | 20 | 22 | 55 | 144 |
| 15 | 1 | 1 | 2 | 2 | 1,006 | 839 | 16 | 17 | | 7 | 8 | 33 | | 6 | 17 | 63 | 145 |
| 66 | 1 | 1 | 5 | 5 | 1,910 | 711 | 568 | 54 | | 199 | 15 | 66 | 15 | 7 | 93 | 182 | 146 |
| 4 | 1 | 1 | 1 | 1 | 1,210 | 746 | 32 | 22 | 1 | 47 | 8 | 76 | 3 | 11 | 115 | 149 | 147 |
| 11 | 1 | | 1 | 1 | 2,785 | 1,363 | 149 | 180 | 1 | 324 | 7 | 55 | 9 | 152 | 224 | 321 | 148 |
| | 1 | 1 | 1 | 1 | 1,553 | 1,203 | 23 | 85 | | 15 | 16 | 52 | 27 | 2 | 42 | 88 | 149 |
| 45 | 2 | | 2 | 2 | 2,813 | 1,047 | 211 | 91 | 32 | 447 | 43 | 172 | 36 | 3 | 99 | 632 | 150 |
| 70 | 2 | 1 | 2 | 2 | 638 | 192 | 102 | 22 | | 131 | 11 | 71 | 4 | 27 | 52 | 26 | 151 |
| 18 | 1 | | 4 | 4 | 3,110 | 903 | 361 | 97 | 4 | 566 | 8 | 81 | 61 | 128 | 117 | 784 | 152 |
| 12 | | | | | 1,064 | 502 | 44 | 178 | 1 | 23 | 12 | 84 | 18 | 16 | 114 | 72 | 153 |
| | 1 | | 1 | 1 | 1,062 | 354 | 57 | 31 | | 85 | 26 | 108 | 8 | 122 | 34 | 227 | 154 |

STATISTICS OF CITIES.

TABLE 36.—ARRESTS OF CHILDREN,¹ CLASSIFIED BY OFFENSE: 1905.

[Cities which did not report separately arrests of children are omitted from this table. For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | All offenses. | Drunkenness. | Disturbing the peace. | Assault and battery. | Homicide. | Vagrancy. | House-breaking. | Larceny. | Gambling. | Social evil. | Violation of city ordinances. | All other offenses. |
|--------------|------------------|---------------|--------------|-----------------------|----------------------|-----------|-----------|-----------------|----------|-----------|--------------|-------------------------------|---------------------|
| | Grand total..... | 34,279 | 2,866 | 5,710 | 1,808 | 19 | 1,754 | 1,070 | 5,207 | 561 | 118 | 2,456 | 8,015 |
| | Group I..... | 14,044 | 934 | 1,549 | 899 | 7 | 499 | 505 | 2,828 | 319 | 49 | 1,194 | 4,102 |
| | Group II..... | 8,043 | 520 | 2,222 | 311 | 4 | 545 | 282 | 941 | 134 | 12 | 532 | 2,081 |
| | Group III..... | 7,435 | 702 | 1,056 | 458 | 3 | 572 | 98 | 834 | 92 | 40 | 450 | 988 |
| | Group IV..... | 4,757 | 710 | 883 | 140 | 5 | 138 | 185 | 604 | 16 | 17 | 280 | 844 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | |
|----|----------------------------------|-------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 5 | Boston, Mass. ² | 5,912 | 649 | 205 | 499 | 3 | 28 | 414 | 1,054 | 247 | 22 | 598 | 2,193 |
| 7 | Cleveland, Ohio..... | 2,407 | 10 | 111 | 59 | | | 18 | 953 | 37 | 4 | 105 | 1,110 |
| 8 | Buffalo, N. Y..... | 1,159 | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) |
| 12 | Detroit, Mich..... | 656 | 4 | 38 | 19 | 1 | | | 231 | | | | 363 |
| 13 | Milwaukee, Wis..... | 1,412 | 266 | 512 | 117 | 2 | 87 | 60 | 179 | | 10 | 105 | 74 |
| 14 | New Orleans, La..... | 752 | 2 | 304 | 65 | | 330 | | | 35 | | 16 | |
| 15 | Washington, D. C..... | 1,746 | 3 | 379 | 140 | 1 | 54 | 13 | 411 | | 13 | 370 | 362 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|-------------------------------------|-------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 17 | Minneapolis, Minn..... | 347 | 15 | 34 | 8 | | 29 | 11 | 82 | 27 | 5 | 83 | 53 |
| 18 | Jersey City, N. J..... | 1,310 | 9 | 175 | 38 | | | 76 | 168 | 1 | | | 843 |
| 19 | Louisville, Ky..... | 1,405 | 310 | 510 | 170 | 1 | 85 | 10 | 130 | 2 | 2 | 90 | 95 |
| 23 | Rochester, N. Y..... | 440 | | 91 | 17 | | 59 | 45 | 80 | 6 | | 77 | 65 |
| 25 | Toledo, Ohio..... | 360 | 1 | 18 | 3 | 1 | 254 | 9 | 30 | | 3 | 18 | 23 |
| 26 | Denver, Colo..... | 582 | | 12 | | | 3 | 1 | 3 | 2 | | 48 | 513 |
| 27 | Allegheny, Pa..... | 93 | 1 | 25 | 4 | | 32 | | 11 | | | 12 | 7 |
| 29 | Worcester, Mass. ² | 459 | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) |
| 30 | Los Angeles, Cal..... | 103 | | | | | | | | | | 69 | 34 |
| 31 | Memphis, Tenn..... | 853 | 183 | 85 | 40 | 2 | 73 | 5 | 81 | 93 | | 81 | 210 |
| 32 | Omaha, Nebr..... | 67 | | 67 | | | | | | | | | |
| 33 | New Haven, Conn..... | 317 | | 32 | 1 | | 6 | 29 | 154 | 2 | 2 | 9 | 82 |
| 37 | Paterson, N. J..... | 439 | 1 | 238 | 4 | | | 46 | 52 | | | 11 | 87 |
| 38 | Fall River, Mass..... | 261 | | 18 | 20 | | 4 | 34 | 82 | | | 34 | 69 |
| 40 | Atlanta, Ga..... | 1,007 | | 917 | 6 | | | 16 | 68 | | | | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----|---------------------------------------|-------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 43 | Albany, N. Y..... | 118 | | 20 | | | 6 | 7 | 39 | | | (³) | 6 |
| 44 | Grand Rapids, Mich..... | 437 | 59 | 103 | 14 | | 11 | 10 | 127 | | 18 | 87 | 61 |
| 45 | Cambridge, Mass. ² | 835 | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) |
| 46 | Lowell, Mass..... | 174 | | | 12 | | | 5 | 67 | | | 2 | 88 |
| 47 | Hartford, Conn..... | 190 | | 35 | 6 | | | 6 | 57 | 10 | | 5 | 71 |
| 48 | Reading, Pa..... | 75 | | 15 | | | | | | | | 2 | 58 |
| 49 | Richmond, Va. ⁴ | 17 | | | | | | | | | | | 17 |
| 50 | Nashville, Tenn..... | 2,459 | 535 | 542 | 340 | 2 | 490 | 10 | 211 | 65 | 1 | 173 | 130 |
| 55 | Lynn, Mass..... | 239 | 1 | 63 | 23 | | | | 32 | 3 | | 15 | 97 |
| 56 | Troy, N. Y..... | 154 | | 61 | | | 57 | 5 | 25 | | | | 6 |
| 57 | Des Moines, Iowa..... | 239 | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) |
| 58 | New Bedford, Mass. ² | 197 | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) |
| 59 | Springfield, Mass..... | 275 | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) |
| 60 | Oakland, Cal..... | 122 | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) |
| 61 | Lawrence, Mass. ³ | 394 | 59 | 12 | | | | 3 | 43 | 10 | | 50 | 195 |
| 62 | Somerville, Mass..... | 244 | | | 27 | | | 27 | 45 | | | 42 | 103 |
| 67 | Duluth, Minn..... | 253 | 50 | 29 | 5 | 1 | 13 | | 61 | 4 | 21 | 19 | 50 |
| 73 | Elizabeth, N. J..... | 244 | | 80 | 8 | | | 23 | 68 | | | 1 | 64 |
| 74 | Waterbury, Conn..... | 72 | | 23 | | | | | 15 | | | 6 | 28 |
| 83 | Portland, Me. ² | 414 | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) |
| 87 | Youngstown, Ohio..... | 143 | 1 | 68 | 1 | | 5 | 2 | 44 | | | 8 | 14 |

¹ Under 16 years of age, except where otherwise stated. Included in the arrests reported for the same cities in Table 35.

² Report is for all minors.

³ Not reported separately.

⁴ Report is for those between 10 and 20 years of age.

⁵ Report is for those under 21 years of age.

GENERAL TABLES.

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TABLE 36.—ARRESTS OF CHILDREN,¹ CLASSIFIED BY OFFENSE: 1905—Continued.

[Cities which did not report separately arrests of children are omitted from this table. For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | All offenses. | Drunkenness. | Disturbing the peace. | Assault and battery. | Homicide. | Vagrancy. | House-breaking. | Larceny. | Gambling. | Social evil. | Violation of city ordinances. | All other offenses. |
|--------------|--------------------------------|---------------|------------------|-----------------------|----------------------|------------------|------------------|------------------|------------------|------------------|------------------|-------------------------------|---------------------|
| 88 | Fort Wayne, Ind. | 42 | | 9 | | | | | | | | 33 | |
| 91 | Brockton, Mass. ² | 217 | 6 | 35 | 6 | | | 19 | 59 | 2 | 1 | 8 | 81 |
| 92 | Saginaw, Mich. | 58 | | 4 | | | | 1 | 1 | | | | 52 |
| 93 | Lincoln, Nebr. | 30 | | | | | | | | | | | 30 |
| 94 | Lancaster, Pa. | 117 | | 117 | | | | | | | | | |
| 96 | Altoona, Pa. | 74 | | 12 | | | | 4 | | | | 8 | 50 |
| 100 | South Bend, Ind. | 336 | 194 | 4 | 19 | 3 | 12 | 2 | 26 | | 6 | 42 | 28 |
| 102 | Augusta, Ga. | 43 | | 43 | | | | | | | | | |
| 111 | Sioux City, Iowa. | 54 | | 33 | | | 1 | | 14 | | | | 6 |
| 112 | Bay City, Mich. | 97 | | 17 | 17 | | | | 31 | | | | 32 |
| 115 | Montgomery, Ala. | 935 | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) | (³) |
| 121 | Malden, Mass. | 81 | 36 | 10 | | | | 4 | 18 | 1 | | 1 | 11 |
| 123 | Passaic, N. J. | 262 | | 151 | 2 | | | 58 | 36 | | | | 15 |
| 124 | Haverhill, Mass. ² | 62 | | 10 | 10 | | | 2 | 16 | | 2 | 2 | 30 |
| 125 | Topeka, Kans. | 97 | 2 | 9 | 10 | | 3 | 10 | 32 | | | 5 | 26 |
| 126 | Salem, Mass. | 143 | 2 | 2 | 3 | | | 22 | 31 | | | | 83 |
| 129 | Chelsea, Mass. | 187 | 4 | 4 | 21 | | | 23 | 63 | | | 10 | 62 |
| 130 | Newton, Mass. ² | 68 | | 6 | 9 | | | 8 | 22 | | | 2 | 21 |
| 131 | Superior, Wis. | 104 | 1 | 31 | 4 | | | 6 | 46 | | 1 | 12 | 3 |
| 132 | Elmira, N. Y. | 98 | 4 | 11 | | | | | 9 | | | 4 | 70 |
| 137 | Rockford, Ill. | 13 | | | | | | | | | | | 13 |
| 138 | Chattanooga, Tenn. | 1,150 | 387 | 325 | 30 | 2 | 86 | 10 | 79 | 13 | | 130 | 88 |
| 144 | Racine, Wis. | 150 | 58 | 13 | 3 | | 30 | 1 | 13 | | 2 | 16 | 14 |
| 145 | Woonsocket, R. I. ⁴ | 62 | 12 | 3 | 1 | | 1 | 6 | 14 | | 2 | 1 | 22 |
| 147 | Kalamazoo, Mich. | 18 | | 18 | | | | | | | | | |
| 149 | Taunton, Mass. | 36 | | 2 | 2 | | 1 | 3 | 12 | | | 3 | 13 |
| 151 | Oshkosh, Wis. | 119 | | | | | | | 47 | | | | 72 |
| 153 | New Britain, Conn. | 24 | | | 2 | | | 4 | 16 | | | 1 | 1 |
| 154 | La Crosse, Wis. | 80 | 4 | 24 | 1 | | 4 | 6 | 15 | | 3 | 2 | 21 |

¹ Under 16 years of age, except where otherwise stated. Included in the arrests reported for the same cities in Table 35.

² Report is for those under 17 years of age.

³ Not reported separately.

⁴ Report is for those under 21 years of age.

STATISTICS OF CITIES.

TABLE 37.—JUVENILE COURTS AND DISPOSITION

[Cities having no juvenile courts are omitted from this table. For a list of the cities in each

| City number. | CITY. | JUVENILE COURT. | | | | | | RELEASED ON PROBATION OR PAROLE SINCE ESTABLISHMENT OF COURT. | |
|--------------|------------------|------------------------|-----------------|---------------------------|-------------------------------|-------|------------|---|----------------------|
| | | Date of establishment. | Jurisdiction. | | Number of probation officers. | | | Total number released. | Number not returned. |
| | | | Class of cases. | Maximum age of offenders. | Total. | Paid. | Volunteer. | | |
| | | | | | | | | | |
| | Grand total..... | | | | 792 | 116 | 676 | 25,642 | (?) |
| | Group I..... | | | | 378 | 78 | 300 | 18,761 | (?) |
| | Group II..... | | | | 373 | 27 | 346 | 5,314 | (?) |
| | Group III..... | | | | 33 | 8 | 25 | 1,129 | (?) |
| | Group IV..... | | | | 8 | 3 | 5 | 438 | (?) |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | |
|----|-------------------------|---------------|---|-------------------|-----|----|-----|-------|-------|
| 1 | New York, N. Y..... | Sept. 2, 1902 | All except capital offenses..... | Boys 17, girls 16 | 30 | 1 | 29 | 4,352 | (?) |
| 2 | Chicago, Ill..... | July 5, 1899 | Dependents and delinquents..... | 18 | 38 | 30 | 8 | (?) | (?) |
| 3 | Philadelphia, Pa..... | May 1, 1903 | All except capital offenses..... | 16 | 14 | 14 | | 2,417 | 2,175 |
| 4 | St. Louis, Mo..... | Mar. 23, 1903 | All except capital offenses..... | 16 | 4 | 4 | | 743 | 628 |
| 6 | Baltimore, Md..... | June 24, 1902 | All except felonies..... | 16 | 14 | 5 | 9 | 820 | 375 |
| 7 | Cleveland, Ohio..... | June 1, 1902 | Violations of state laws and city ordinances..... | 16 | 4 | 4 | | 7,088 | 3,843 |
| 8 | Buffalo, N. Y..... | Jan. 1, 1900 | Violations of state laws and city ordinances..... | 14 | 12 | | 12 | (?) | (?) |
| 9 | San Francisco, Cal..... | (?) | (?) | (?) | 8 | 4 | 4 | 520 | 410 |
| 10 | Pittsburg, Pa..... | Apr. 25, 1903 | Incorrigible delinquents..... | 16 | 10 | 10 | | 1,247 | (?) |
| 11 | Cincinnati, Ohio..... | July 1, 1904 | Violations of state laws and city ordinances..... | 17 | 207 | 4 | 203 | 617 | (?) |
| 12 | Detroit, Mich..... | 1902 | Principally larceny and leaving home..... | Boys 16, girls 18 | 1 | 1 | | 140 | (?) |
| 13 | Milwaukee, Wis..... | July 1, 1901 | All except capital offenses..... | 16 | 36 | 1 | 35 | 817 | 647 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | |
|----|------------------------|---------------|---|-------------------|-----|---|-----|-------|------|
| 17 | Minneapolis, Minn..... | June 1, 1905 | All except capital offenses..... | Boys 17, girls 17 | 8 | 6 | 2 | 9170 | 9170 |
| 18 | Jersey City, N. J..... | 1903 | (?) | 16 | 2 | 1 | 1 | 1,980 | (?) |
| 20 | Indianapolis, Ind..... | Mar. 23, 1903 | All except capital offenses..... | 18 | 277 | 2 | 275 | 1,699 | (?) |
| 21 | Providence, R. I..... | 1899 | All except capital offenses..... | 16 | 3 | 3 | | (?) | (?) |
| 22 | St. Paul, Minn..... | June 1, 1905 | Violations of state laws and city ordinances..... | 17 | 3 | 3 | | 323 | 297 |
| 23 | Rochester, N. Y..... | Aug. 23, 1895 | Misdemeanors and felonies..... | 16 | 20 | | 20 | 204 | 118 |
| 25 | Toledo, Ohio..... | July 1, 1904 | All except capital offenses..... | 16 | 1 | 1 | | 149 | 110 |
| 26 | Denver, Colo..... | Apr. 12, 1899 | (?) | 17 | 6 | 3 | 3 | (?) | (?) |
| 30 | Los Angeles, Cal..... | May 4, 1903 | Violations of state and local laws..... | 16 | 5 | 2 | 3 | 516 | 436 |
| 39 | Portland, Oreg..... | June — 1905 | Violations of state laws and city ordinances..... | 16 | 47 | 5 | 42 | 187 | 22 |
| 40 | Atlanta, Ga..... | Apr. 5, 1904 | Vagrancy and similar offenses..... | 16 | 1 | 1 | | 86 | (?) |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | |
|----|---------------------------|---------------|---|-------------------|----|---|----|-----|-----|
| 41 | Seattle, Wash..... | June 7, 1905 | Violations of state laws and city ordinances..... | Boys 16, girls 17 | 2 | 2 | | 962 | 962 |
| 43 | Albany, N. Y..... | 1897 | Violations of state laws and city ordinances..... | 16 | 3 | | 3 | 351 | 313 |
| 56 | Troy, N. Y..... | July 6, 1905 | Violations of state laws and city ordinances..... | 18 | 1 | | 1 | 986 | (?) |
| 60 | Oakland, Cal..... | June 5, 1903 | Violations of state and local laws..... | 16 | 4 | 1 | 3 | 150 | 10 |
| 68 | Utica, N. Y..... | Sept. 2, 1903 | Violations of state laws and city ordinances..... | 16 | 1 | 1 | | 216 | (?) |
| 70 | Evansville, Ind..... | Jan. 1, 1903 | All except capital offenses..... | Boys 16, girls 17 | 1 | 1 | | (?) | (?) |
| 76 | Salt Lake City, Utah..... | Apr. 12, 1905 | Violations of state and local laws..... | 18 | 21 | 3 | 18 | 264 | (?) |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | |
|-----|-----------------------|----------------|---|-------------------|---|---|---|-----|-----|
| 97 | Spokane, Wash..... | July 31, 1905 | Violations of state laws and city ordinances..... | Boys 16, girls 17 | 3 | | 3 | 50 | 46 |
| 112 | Bay City, Mich..... | Sept. 16, 1905 | Violations of state and local laws..... | 17 | 1 | 1 | | 38 | (?) |
| 128 | Chester, Pa..... | June 1, 1902 | All except capital offenses..... | 16 | 1 | 1 | | 210 | 200 |
| 137 | Rockford, Ill..... | July —, 1899 | Dependents and delinquents..... | Boys 17, girls 18 | 2 | | 2 | 32 | 22 |
| 145 | Woonsocket, R. I..... | June 15, 1898 | All except capital offenses..... | 16 | | | | 3 | 3 |
| 150 | Sacramento, Cal..... | Mar. 23, 1903 | Violations of state and local laws..... | 18 | 1 | 1 | | (?) | (?) |
| 151 | Oshkosh, Wis..... | Jan. 1, 1905 | All except capital offenses..... | 16 | | | | 105 | |

1 For cities which do not distinguish first and subsequent offenses, the disposition of all juvenile offenders is indicated under "on first offense."

2 Data incomplete.

3 No city record.

4 Including 71 who were sent to charitable institutions.

5 Including 30 who were sent to charitable institutions.

OF JUVENILE OFFENDERS: 1905.

state arranged alphabetically and the number assigned to each, see page 94.]

| DISPOSITION OF JUVENILE OFFENDERS DURING YEAR. | | | | | | | | | | | | | | | | City num- ber. |
|--|--------------------------------|-----------------|----------------------|--|---|---------------------------------|-----------------|----------------------|--|---|--|-----------------|----------------------|--|---|----------------------|
| All juve- nile of- fenders. | On first offense. ¹ | | | | | On second offense. ¹ | | | | | On third and subsequent offenses. ¹ | | | | | |
| | Total. | Acquit- ted. | Punished by fine. | Punished by im- prison- ment. | Released on proba- tion or parole. | Total. | Acquit- ted. | Punished by fine. | Punished by im- prison- ment. | Released on proba- tion or parole. | Total. | Acquit- ted. | Punished by fine. | Punished by im- prison- ment. | Released on proba- tion or parole. | |
| 34,490 | 29,921 | 8,929 | 1,992 | 5,927 | 13,073 | 3,175 | 661 | 274 | 780 | 1,460 | 1,394 | 260 | 144 | 461 | 529 | |
| 26,808 | 22,611 | 6,363 | 1,664 | 4,534 | 10,050 | 2,856 | 615 | 258 | 638 | 1,345 | 1,341 | 248 | 141 | 434 | 518 | |
| 6,123 | 5,876 | 2,292 | 271 | 1,152 | 2,161 | 212 | 41 | 6 | 85 | 80 | 35 | 11 | 1 | 14 | 9 | |
| 1,157 | 1,068 | 251 | 42 | 153 | 622 | 81 | 3 | 8 | 41 | 29 | 8 | | | 8 | | |
| 402 | 366 | 23 | 15 | 88 | 240 | 26 | 2 | 2 | 16 | 6 | 10 | 1 | 2 | 5 | 2 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | | |
|--------|--------|-------|-------|-------|-------|-------|-----|-----|-----|-----|-----|-----|----|-----|-----|----|
| 12,725 | 10,732 | 3,414 | 1,044 | 2,623 | 3,651 | 1,429 | 340 | 134 | 294 | 661 | 564 | 94 | 66 | 211 | 193 | 1 |
| 2,264 | 1,859 | 205 | | | 1,654 | 312 | 18 | | | 294 | 93 | 1 | | | 92 | 2 |
| 1,264 | 1,142 | 265 | | 239 | 638 | 91 | 9 | | 60 | 22 | 31 | 2 | | 622 | 7 | 3 |
| 727 | 727 | 185 | 148 | 202 | 192 | | | | | | | | | | | 4 |
| 2,632 | 1,834 | 917 | 440 | 278 | 199 | 466 | 183 | 124 | 71 | 88 | 332 | 118 | 75 | 85 | 54 | 6 |
| 1,813 | 1,182 | 204 | | 60 | 918 | 357 | 33 | | 58 | 266 | 274 | 23 | | 84 | 167 | 7 |
| 1,071 | 1,071 | 318 | 18 | 119 | 616 | | | | | | | | | | | 8 |
| 950 | 950 | 250 | | 200 | 500 | | | | | | | | | | | 9 |
| 746 | 614 | | | 86 | 528 | 132 | | | 132 | | | | | | | 10 |
| 1,241 | 1,241 | 60 | | 599 | 582 | | | | | | | | | | | 11 |
| 656 | 540 | 426 | 14 | 42 | 58 | 69 | 32 | | 23 | 14 | 47 | 10 | | 32 | 5 | 12 |
| 719 | 719 | 119 | | 86 | 514 | | | | | | | | | | | 13 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|-------|-------|-----|-----|-----|-----|----|----|---|----|----|----|---|---|----|---|----|
| 264 | 218 | 66 | | 9 | 143 | 35 | 7 | | 8 | 20 | 11 | 3 | | 1 | 7 | 17 |
| 1,308 | 1,308 | 548 | 103 | 44 | 613 | | | | | | | | | | | 18 |
| 580 | 481 | 177 | 32 | 119 | 153 | 81 | 8 | 6 | 49 | 18 | 18 | 3 | 1 | 12 | 2 | 20 |
| 434 | 434 | 25 | 136 | 79 | 194 | | | | | | | | | | | 21 |
| 642 | 620 | 283 | | 26 | 311 | 21 | 1 | | 8 | 12 | 1 | | | 1 | | 22 |
| 440 | 440 | 293 | | 57 | 90 | | | | | | | | | | | 23 |
| 159 | 141 | 27 | | 32 | 82 | 18 | | | 8 | 10 | | | | | | 25 |
| 452 | 422 | 188 | | 67 | 167 | 25 | 25 | | | | 5 | 5 | | | | 26 |
| 217 | 217 | 13 | | 20 | 184 | | | | | | | | | | | 30 |
| 620 | 588 | 334 | | 87 | 167 | 32 | | | 12 | 20 | | | | | | 39 |
| 1,007 | 1,007 | 338 | | 612 | 57 | | | | | | | | | | | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|-----|-----|----|----|----|-----|----|---|----|---|----|---|--|--|---|--|----|
| 202 | 202 | 79 | | 61 | 62 | | | | | | | | | | | 41 |
| 118 | 93 | | | | 93 | 17 | | | | 17 | 8 | | | 8 | | 43 |
| 157 | 157 | 43 | | 28 | 86 | | | | | | | | | | | 56 |
| 13 | 13 | 3 | | 8 | 2 | | | | | | | | | | | 60 |
| 261 | 207 | 92 | 5 | 21 | 89 | 54 | 7 | 39 | 8 | | | | | | | 68 |
| 56 | 46 | 9 | 7 | 4 | 26 | 10 | 3 | 1 | 2 | 4 | | | | | | 70 |
| 350 | 350 | 25 | 30 | 31 | 264 | | | | | | | | | | | 75 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|-----|-----|----|----|----|-----|----|---|---|----|---|----|---|---|---|---|-----|
| 69 | 65 | 3 | | 12 | 50 | 4 | 1 | | 3 | | | | | | | 97 |
| 99 | 88 | 13 | 15 | 10 | 30 | 21 | 1 | 2 | 12 | 6 | 10 | 1 | 2 | 5 | 2 | 112 |
| 64 | 64 | | | 14 | 50 | | | | | | | | | | | 128 |
| 15 | 14 | | | 9 | 5 | 1 | | | 1 | | | | | | | 137 |
| 17 | 17 | | | 17 | | | | | | | | | | | | 145 |
| 19 | 19 | 7 | | 12 | | | | | | | | | | | | 150 |
| 119 | 119 | | | 14 | 105 | | | | | | | | | | | 151 |

¹Including 7 who were sent to charitable institutions.
⁷Not reported.

⁸Estimated.
⁹Report is for only a part of the year.

TABLE 38.—LICENSED DEALERS IN, AND MANUFACTURERS AND POTTLERS OF, INTOXICATING LIQUORS: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | RETAIL DEALERS. | | | Wholesale dealers. | Distillers, brewers, and brewers' agents. | Bottlers. | City number. | CITY. | RETAIL DEALERS. | | | Wholesale dealers. | Distillers, brewers, and brewers' agents. | Bottlers. |
|--------------|------------------|---------------------------|----------|------------|--------------------|---|-----------|--------------|----------------|---------------------------|----------|------------|--------------------|---|-----------|
| | | Saloon keepers and clubs. | Grocers. | Druggists. | | | | | | Saloon keepers and clubs. | Grocers. | Druggists. | | | |
| | Grand total..... | 171,366 | 11,534 | 2,670 | 2,448 | 261 | 338 | | Group II..... | 12,442 | 179 | 388 | 309 | 15 | 97 |
| | Group I..... | 141,909 | 11,235 | 1,195 | 1,859 | 170 | 174 | | Group III..... | 9,385 | 204 | 690 | 136 | 41 | 57 |
| | | | | | | | | | Group IV..... | 17,630 | 116 | 397 | 144 | 35 | 10 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | |
|---|-----------------------|--------|-------|-----|-----|----|----|----|------------------------|--------|-----|-----|-----|----|--|
| 1 | New York, N. Y..... | 10,776 | 1,050 | 620 | | | | 9 | San Francisco, Cal.... | 63,280 | (6) | | | | |
| 2 | Chicago, Ill..... | 7,334 | | | 382 | 58 | | 10 | Pittsburg, Pa..... | 568 | | | | | |
| 3 | Philadelphia, Pa..... | 1,879 | | | 334 | 51 | 92 | 11 | Cincinnati, Ohio..... | 1,759 | | | | | |
| 4 | St. Louis, Mo..... | 2,508 | | | | | | 12 | Detroit, Mich..... | 1,448 | | | | 20 | |
| 5 | Boston, Mass..... | 888 | 84 | 265 | 882 | 23 | 68 | 13 | Milwaukee, Wis..... | 2,134 | | 103 | 9 | | |
| 6 | Baltimore, Md..... | 12,279 | 34 | | 81 | | 14 | 14 | New Orleans, La..... | 1,602 | | 145 | 15 | 7 | |
| 7 | Cleveland, Ohio..... | 3,177 | | | | | | 15 | Washington, D. C..... | 536 | | | 156 | 11 | |
| 8 | Buffalo, N. Y..... | 1,741 | 67 | 62 | | | | | | | | | | | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|------------------------|--------|-----|-----|----|----|----|----|-----------------------|-------|----|----|----|-----|--|
| 16 | Newark, N. J..... | 61,421 | 23 | 4 | 43 | | 32 | 29 | Worcester, Mass..... | 4,799 | | 51 | 30 | 2 | |
| 17 | Minneapolis, Minn..... | 472 | | | | | | 30 | Los Angeles, Cal..... | 6263 | | | 64 | (6) | |
| 18 | Jersey City, N. J..... | 1,086 | | | 45 | | 20 | 31 | Memphis, Tenn..... | 565 | | | | | |
| 19 | Louisville, Ky..... | 1,114 | | | | | | 32 | Omaha, Nebr..... | 130 | | | | | |
| 20 | Indianapolis, Ind..... | 716 | (7) | 18 | | 10 | | 33 | New Haven, Conn..... | 400 | | 77 | 15 | | |
| 21 | Providence, R. I..... | 498 | | 119 | 45 | | | 34 | Syracuse, N. Y..... | 405 | 21 | 51 | | | |
| 22 | St. Paul, Minn..... | 384 | | | | | | 35 | Sacramento, Cal..... | 239 | | | | | |
| 23 | Rochester, N. Y..... | 505 | 22 | 26 | | | | 36 | St. Joseph, Mo..... | 176 | | | | | |
| 24 | Kansas City, Mo..... | 629 | | | | | | 37 | Paterson, N. J..... | 511 | | | 31 | | |
| 25 | Toledo, Ohio..... | 776 | | | | | | 38 | Fall River, Mass..... | 104 | | 42 | 2 | 3 | |
| 26 | Denver, Colo..... | 444 | | | | | 45 | 39 | Portland, Oreg..... | 420 | 13 | | 10 | | |
| 27 | Allegheny, Pa..... | 198 | | | | | | 40 | Atlanta, Ga..... | 125 | | | 24 | | |
| 28 | Columbus, Ohio..... | 762 | | | | | | | | | | | | | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|-------------------------|------|----|-----|----|---|----|----|---------------------------|------|----|----|---|---|----|
| 41 | Seattle, Wash..... | 262 | | | 19 | | | 65 | Hoboken, N. J..... | 424 | | | | | 17 |
| 42 | Dayton, Ohio..... | 616 | | | | | | 66 | Peoria, Ill..... | 218 | | | | | |
| 43 | Albany, N. Y..... | 368 | 46 | 32 | | | | 67 | Duluth, Minn..... | 172 | | | | | |
| 44 | Grand Rapids, Mich..... | 186 | | | | 7 | | 68 | Utica, N. Y..... | 252 | 26 | 16 | | | |
| 45 | Cambridge, Mass..... | 185 | | 60 | | | | 69 | Manchester, N. H..... | 1098 | 23 | 39 | | 1 | |
| 46 | Lowell, Mass..... | 165 | | 48 | 2 | 1 | | 70 | Evansville, Ind..... | 316 | | | | | |
| 47 | Hartford, Conn..... | 2165 | | 59 | 9 | | | 71 | Yonkers, N. Y..... | 228 | | | | | |
| 48 | Reading, Pa..... | 171 | | | | 3 | | 72 | San Antonio, Tex..... | 323 | 28 | 8 | | | |
| 49 | Richmond, Va..... | 243 | | | 11 | | | 73 | Elizabeth, N. J..... | 261 | | | | | 14 |
| 50 | Nashville, Tenn..... | 209 | | | 7 | 8 | | 74 | Waterbury, Conn..... | 400 | | | | | |
| 51 | Trnston, N. J..... | 289 | | | 9 | | | 75 | Salt Lake City, Utah..... | 103 | | | | | |
| 52 | Wilmington, Del..... | 173 | | | | | | 76 | Erie, Pa..... | 139 | | 20 | | | |
| 53 | Camden, N. J..... | 232 | | | 46 | | | 77 | Wilkesbarre, Pa..... | 137 | | | | | |
| 54 | Bridgeport, Conn..... | 2324 | | 51 | 8 | | | 78 | Schenectady, N. Y..... | 291 | 20 | 25 | | | |
| 55 | Lynn, Mass..... | 55 | | 30 | 8 | | 5 | 79 | Norfolk, Va..... | 1179 | | | 5 | | |
| 56 | Troy, N. Y..... | 245 | 61 | 41 | | | | 80 | Houston, Tex..... | 2379 | | | | | |
| 57 | Des Moines, Iowa..... | 99 | | | | | | 81 | Charleston, S. C..... | | | | | | |
| 58 | New Bedford, Mass..... | 1078 | | 50 | 2 | | 5 | 82 | Harrisburg, Pa..... | 70 | | | | | |
| 59 | Springfield, Mass..... | 1058 | | 36 | 5 | 3 | | 83 | Portland, Me..... | | | | | | |
| 60 | Oakland, Cal..... | 268 | | 116 | | 8 | 16 | 84 | Dallas, Tex..... | 116 | | | | | |
| 61 | Lawrence, Mass..... | 1068 | | 25 | 5 | 1 | | 85 | Tacoma, Wash..... | 146 | | | | | |
| 62 | Somerville, Mass..... | | | 34 | | | | 86 | Terre Haute, Ind..... | 216 | | | | 9 | |
| 63 | Kansas City, Kans..... | | | | | | | 87 | Youngstown, Ohio..... | 350 | | | | | |
| 64 | Savannah, Ga..... | 273 | | | | | | | | | | | | | |

¹ For some specified cities, grocers are included with saloon keepers and clubs.

² Including dealers in beer.

³ Including dealers in vinous liquors.

⁴ Including hotel keepers.

⁵ Grocers reported with "saloon keepers and clubs."

⁶ Including restaurant keepers.

⁷ Grocers reported with druggists.

⁸ Manufacturers reported with wholesale dealers.

⁹ Including victualers.

¹⁰ Including innholders.

¹¹ Including keepers of ordinaries.

TABLE 38.—LICENSED DEALERS IN, AND MANUFACTURERS AND BOTTLERS OF, INTOXICATING LIQUORS:
1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | RETAIL DEALERS. | | | Wholesale dealers. | Distillers, brewers, and brewers' agents. | Bottlers. | City number. | CITY. | RETAIL DEALERS. | | | Wholesale dealers. | Distillers, brewers, and brewers' agents. | Bottlers. |
|--------------|----------------------|---------------------------|----------|------------|--------------------|---|-----------|--------------|----------------------|---------------------------|----------------|-----------------|--------------------|---|----------------|
| | | Saloon keepers and clubs. | Grocers. | Druggists. | | | | | | Saloon keepers and clubs. | Grocers. | Druggists. | | | |
| 88 | Fort Wayne, Ind. | 213 | | | | | | 122 | Canton, Ohio. | 186 | | | | | |
| 89 | Holyoke, Mass. | ¹ 50 | | | | | | 123 | Passaic, N. J. | 116 | | | | | |
| 90 | Akron, Ohio. | 208 | | | | | | 124 | Haverhill, Mass. | 77 | | 26 | | | |
| 91 | Brockton, Mass. | | | 30 | | | | 125 | Topeka, Kans. | | | | | | |
| 92 | Saginaw, Mich. | 230 | | | | 7 | | 126 | Salem, Mass. | ⁽³⁾ | ⁽³⁾ | ⁽³⁾ | ⁽³⁾ | ⁽³⁾ | ⁽³⁾ |
| 93 | Lincoln, Nebr. | 41 | | | | | | 127 | Atlantic City, N. J. | 224 | | | 20 | | |
| 94 | Lancaster, Pa. | 79 | | | | | | 128 | Chester, Pa. | 48 | | | | | |
| 95 | Covington, Ky. | 194 | | | 8 | 10 | | 129 | Chelsea, Mass. | 35 | 2 | | | | |
| 96 | Altoona, Pa. | 63 | | | | | | 130 | Newton, Mass. | | | 27 | | | |
| 97 | Spokane, Wash. | 201 | | | 7 | | | 131 | Superior, Wis. | 151 | | | | | |
| 98 | Birmingham, Ala. | ² 144 | | | ² 12 | | | 132 | Elmira, N. Y. | 150 | 8 | 10 | | | |
| 99 | Pawtucket, R. I. | 123 | | 37 | 7 | | | 133 | Knoxville, Tenn. | 104 | | | 5 | 4 | |
| 100 | South Bend, Ind. | 178 | | | | | | 134 | Newcastle, Pa. | 17 | | | | | |
| 101 | Binghamton, N. Y. | 140 | | | | | | 135 | Jacksonville, Fla. | 98 | | | | | |
| 102 | Augusta, Ga. | 96 | | | | | | 136 | South Omaha, Nebr. | 86 | | 3 | | | |
| 103 | Bayonne, N. J. | 167 | | | | | 1 | 137 | Rockford, Ill. | 50 | | 20 | | | 9 |
| 104 | Mobile, Ala. | ² 245 | | | 12 | | | 138 | Chattanooga, Tenn. | 111 | | | 5 | 3 | |
| 105 | Johnstown, Pa. | 83 | | | | | | 139 | Joplin, Mo. | 45 | | | ² 3 | | |
| 106 | McKeesport, Pa. | 69 | | | | | | 140 | Galveston, Tex. | ² 293 | | | | | |
| 107 | Dubuque, Iowa. | 162 | | | | | | 141 | Fitchburg, Mass. | ⁴ 31 | | 22 | 1 | | |
| 108 | Butte, Mont. | 160 | | | 4 | 4 | | 142 | Macon, Ga. | 68 | | | | | |
| 109 | Springfield, Ohio. | 166 | | | | | | 143 | Auburn, N. Y. | 122 | 6 | 12 | | | |
| 110 | Wheeling, W. Va. | 166 | | | | | | 144 | Racine, Wis. | 132 | | | 9 | | |
| 111 | Sioux City, Iowa. | 80 | | | | | | 145 | Woonsocket, R. I. | 91 | | 11 | 6 | | |
| 112 | Bay City, Mich. | 151 | | | | | | 146 | Joliet, Ill. | 136 | | 17 | | | |
| 113 | Allentown, Pa. | 78 | | | | | | 147 | Kalamazoo, Mich. | ⁽²⁾ | ⁽²⁾ | ⁽²⁾ | ⁽²⁾ | ⁽²⁾ | ⁽²⁾ |
| 114 | Davenport, Iowa. | 195 | | | | | | 148 | Wichita, Kans. | | | | | | |
| 115 | Montgomery, Ala. | ² 127 | | 1 | 11 | | | 149 | Taunton, Mass. | ⁴ 31 | | 14 | | | |
| 116 | East St. Louis, Ill. | 301 | | | 16 | | | 150 | Sacramento, Cal. | 208 | ⁽⁵⁾ | ⁶ 94 | | 2 | |
| 117 | Little Rock, Ark. | 61 | | | | | | 151 | Oshkosh, Wis. | 131 | | 11 | | | |
| 118 | Quincy, Ill. | 146 | | 21 | 10 | | | 152 | Pueblo, Colo. | 135 | | | 2 | | |
| 119 | York, Pa. | 35 | | | | | | 153 | New Britain, Conn. | 53 | | | | | |
| 120 | Springfield, Ill. | 193 | | | ² 6 | 5 | | 154 | La Crosse, Wis. | 156 | | | | | |
| 121 | Malden, Mass. | | | 23 | | | | | | | | | | | |

¹ Including hotel keepers.² Including dealers in beer.³ Not reported.⁴ Including victualers.⁵ Grocers reported with druggists.

STATISTICS OF CITIES.

TABLE 39.—EMPLOYEES AND EQUIPMENT OF FIRE DEPARTMENT,

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

| City number. | CITY. | FIRE DEPARTMENT. | | | | | | | | | | | | |
|--------------|------------------|------------------|-----------|----------|-------------|------------------------------------|------------------|---------------|-----------|-------|---------------|--|---|--------------------------|
| | | Employees. | | | | | | Equipment. | | | | | | |
| | | Total. | Firemen. | | | | Other employees. | Fire engines. | | | Water towers. | Combination chemical engines and book and ladder trucks. | Combination chemical engines and hose wagons. | Hand fire extinguishers. |
| | | | Regulars. | Callmen. | Volunteers. | Substitutes, supernumeraries, etc. | | Steam. | Chemical. | Hand. | | | | |
| | Grand total..... | 43,984 | 21,606 | 2,597 | 17,942 | 773 | 1,066 | 1,647 | 276 | 11 | 64 | 63 | 529 | 4,295 |
| | Group I..... | 15,457 | 11,622 | 68 | 2,695 | 244 | 828 | 825 | 104 | 4 | 32 | 27 | 178 | 1,706 |
| | Group II..... | 5,127 | 4,327 | 200 | 240 | 217 | 143 | 292 | 52 | ..... | 20 | 11 | 106 | 878 |
| | Group III..... | 15,007 | 3,170 | 1,545 | 10,108 | 119 | 65 | 305 | 61 | 2 | 11 | 15 | 133 | 970 |
| | Group IV..... | 8,393 | 2,487 | 784 | 4,899 | 193 | 30 | 225 | 59 | 5 | 1 | 10 | 112 | 741 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | |
|----|-------------------------|-------|-------|----|-------|----|-----|-----|----|---|---|----|----|-----|
| 1 | New York, N. Y..... | 6,648 | 3,564 | | 2,638 | | 446 | 228 | 11 | 2 | 6 | 17 | 4 | 421 |
| 2 | Chicago, Ill..... | 1,510 | 1,331 | | 57 | | 25 | 106 | 19 | 2 | 2 | 6 | 6 | 166 |
| 3 | Philadelphia, Pa..... | 931 | 880 | | | | 51 | 60 | 5 | | 4 | | 48 | 85 |
| 4 | St. Louis, Mo..... | 661 | 597 | | | | 64 | 54 | 1 | | 2 | | 42 | 58 |
| 5 | Boston, Mass..... | 953 | 788 | 68 | | | 72 | 53 | 14 | | 3 | | 3 | 150 |
| 6 | Baltimore, Md..... | 516 | 468 | | | 40 | 8 | 33 | 2 | | 2 | 2 | 31 | 36 |
| 7 | Cleveland, Ohio..... | 484 | 473 | | | | 11 | 34 | 3 | | 2 | | 2 | 160 |
| 8 | Buffalo, N. Y..... | 611 | 562 | | | 25 | 24 | 52 | 7 | | 1 | | 4 | 67 |
| 9 | San Francisco, Cal..... | 614 | 574 | | | | 40 | 53 | 9 | | 3 | | | 18 |
| 10 | Pittsburg, Pa..... | 448 | 421 | | | 25 | 2 | 32 | 4 | | 1 | 1 | 7 | 180 |
| 11 | Cincinnati, Ohio..... | 398 | 347 | | | 32 | 19 | 33 | 4 | | 2 | | | 55 |
| 12 | Detroit, Mich..... | 550 | 534 | | | | 16 | 30 | 2 | | 1 | | 13 | 83 |
| 13 | Milwaukee, Wis..... | 434 | 395 | | | | 39 | 28 | 6 | | 1 | | 8 | 87 |
| 14 | New Orleans, La..... | 324 | 317 | | | | 7 | 29 | 13 | | 1 | 1 | | 16 |
| 15 | Washington, D. C..... | 375 | 371 | | | | 4 | 20 | 4 | | 1 | | 10 | 124 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | |
|----|------------------------|-----|-----|----|--|-----|----|----|---|--|---|---|----|----|
| 16 | Newark, N. J..... | 295 | 291 | | | | 4 | 21 | 2 | | 1 | | 13 | 37 |
| 17 | Minneapolis, Minn..... | 352 | 298 | | | 34 | 20 | 21 | 9 | | 1 | | 10 | 29 |
| 18 | Jersey City, N. J..... | 190 | 190 | | | | | 14 | 3 | | | | | 46 |
| 19 | Louisville, Ky..... | 259 | 229 | | | 29 | 1 | 20 | 1 | | 1 | 1 | 3 | 35 |
| 20 | Indianapolis, Ind..... | 245 | 236 | | | | 9 | 11 | 4 | | 1 | 1 | | 65 |
| 21 | Providence, R. I..... | 280 | 278 | | | | 2 | 10 | | | 1 | | 10 | 65 |
| 22 | St. Paul, Minn..... | 227 | 215 | | | | 12 | 18 | 3 | | 1 | | 1 | 20 |
| 23 | Rochester, N. Y..... | 311 | 248 | | | 40 | 12 | 13 | 2 | | 2 | | 4 | 44 |
| 24 | Kansas City, Mo..... | 247 | 230 | | | | 17 | 9 | 1 | | 2 | | 2 | 78 |
| 25 | Toledo, Ohio..... | 153 | 145 | | | 8 | | 9 | 1 | | 1 | | 13 | |
| 26 | Denver, Colo..... | 159 | 141 | | | | 18 | 9 | 1 | | 1 | | | 19 |
| 27 | Allegheny, Pa..... | 150 | 130 | | | 15 | 5 | 12 | | | | 1 | 2 | 45 |
| 28 | Columbus, Ohio..... | 199 | 158 | | | 29 | 12 | 14 | 2 | | 1 | 3 | 5 | 27 |
| 29 | Worcester, Mass..... | 243 | 143 | 79 | | 14 | 7 | 9 | 3 | | | | 1 | 56 |
| 30 | Los Angeles, Cal..... | 183 | 177 | | | | 6 | 18 | 2 | | 1 | | 21 | 44 |
| 31 | Memphis, Tenn..... | 151 | 131 | | | 20 | | 11 | 2 | | 1 | 2 | 1 | 14 |
| 32 | Omaha, Nebr..... | 122 | 122 | | | | | 5 | 2 | | 1 | | | 16 |
| 33 | New Haven, Conn..... | 186 | 132 | | | 46 | 8 | 14 | 1 | | | | 5 | 32 |
| 34 | Syracuse, N. Y..... | 150 | 150 | | | | | 10 | 1 | | 1 | | 3 | 32 |
| 35 | Scranton, Pa..... | 134 | 69 | 65 | | | | 6 | 2 | | 1 | 1 | 5 | 19 |
| 36 | St. Joseph, Mo..... | 74 | 74 | | | | | 2 | 1 | | 1 | | 2 | 26 |
| 37 | Paterson, N. J..... | 130 | 126 | | | 4 | | 12 | 1 | | | 1 | 2 | 25 |
| 38 | Fall River, Mass..... | 165 | 105 | 56 | | | 4 | 6 | 3 | | | 1 | 1 | 38 |
| 39 | Portland, Oreg..... | 373 | 173 | | | 200 | | 11 | 4 | | | | 1 | 40 |
| 40 | Atlanta, Ga..... | 149 | 136 | | | 6 | 7 | 7 | 2 | | 1 | | 1 | 26 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | |
|----|-------------------------|-------|-----|----|-------|-----|----|----|---|--|---|---|----|----|
| 41 | Seattle, Wash..... | 159 | 137 | | 10 | 12 | | 9 | 2 | | 1 | 1 | 5 | 38 |
| 42 | Dayton, Ohio..... | 110 | 106 | | | | 4 | 6 | 1 | | 1 | | 11 | 36 |
| 43 | Albany, N. Y..... | 134 | 113 | 60 | | | 11 | 11 | | | | | 9 | 34 |
| 44 | Grand Rapids, Mich..... | 140 | 140 | | | | | 10 | 2 | | 1 | | | |
| 45 | Cambridge, Mass..... | 137 | 66 | 71 | | | | 8 | 2 | | | 1 | 1 | 29 |
| 46 | Lowell, Mass..... | 186 | 90 | 96 | | | | 6 | 2 | | 1 | | | 20 |
| 47 | Hartford, Conn..... | 152 | 76 | 62 | | | | 11 | 1 | | | | 2 | 30 |
| 48 | Reading, Pa..... | 5,355 | 28 | | 5,327 | | | 10 | 2 | | | | 11 | 26 |
| 49 | Richmond, Va..... | 153 | 83 | 65 | | | | 12 | 2 | | | | 7 | 25 |
| 50 | Nashville, Tenn..... | 95 | 83 | | | 9 | 5 | 8 | 2 | | | | 4 | 12 |
| 51 | Trenton, N. J..... | 71 | 71 | | | | | 10 | 1 | | 1 | 1 | 3 | 22 |
| 52 | Wilmington, Del..... | 959 | 3 | | | 956 | | | | | | | | |
| 53 | Camden, N. J..... | 94 | 88 | | | | 6 | 7 | 2 | | | | 3 | 18 |
| 54 | Bridgeport, Conn..... | 145 | 62 | 65 | | | | 8 | 1 | | | 1 | 1 | 35 |
| 55 | Lynn, Mass..... | 153 | 75 | 58 | | | | 8 | 4 | | | | 1 | 23 |

¹ Not reported.

GENERAL TABLES.

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FIRE ALARMS, FIRES, AND PROPERTY LOSS FROM FIRES: 1905.

and the number assigned to each, see page 94.]

| FIRE DEPARTMENT—continued. | | | | | | | | | | | | | Fire alarms. | Fires. | PROPERTY LOSS FROM FIRES. | | | City num- ber. |
|------------------------------|---|--|---------------------------------------|-------------------------------------|---------|---------------|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|----------|-----------------|--------|---------------------------|--------------------|-------------------|----------------------|
| Equipment—Continued. | | | | | | | | | | | | | | | Total. | On build- ings. | On con- tents. | |
| Hook and lad- der trucks. | | Hose reels and hose wag- ons. | Length of hose (total feet). | Wagons and other vehicles. | Horses. | Fire boats | Fire hydrants. | | Cisterns, etc. | | Fire alarm boxes. | | | | | | | |
| Num- ber. | Length of lad- ders (total feet). | | | | | | Owned by city. | Not owned by city. | Owned by city. | Not owned by city. | Public. | Private. | | | | | | |
| 732 | 210, 413 | 1,821 | 4,216, 438 | 1,776 | 10,787 | 36 | 212,343 | 30,033 | 3,267 | 73 | 25,793 | 9,407 | 91,943 | 79,803 | \$53,797,371 | \$17,086,425 | \$25,617,130 | |
| 325 | 101,328 | 729 | 1,851,644 | 631 | 4,977 | 31 | 113,350 | 7,079 | 1,474 | 7 | 12,252 | 4,160 | 45,289 | 37,670 | 25,411,643 | 8,128,256 | 12,658,036 | |
| 133 | 36,902 | 335 | 779,638 | 429 | 2,220 | 1 | 38,383 | 9,267 | 1,067 | 14 | 4,742 | 3,325 | 18,089 | 16,709 | 10,607,484 | 3,173,277 | 4,923,963 | |
| 141 | 39,054 | 381 | 855,052 | 398 | 1,964 | 3 | 33,759 | 6,808 | 546 | 12 | 4,526 | 1,331 | 15,230 | 13,570 | 9,471,519 | 3,975,984 | 4,748,276 | |
| 133 | 33,119 | 376 | 730,104 | 318 | 1,626 | 1 | 26,851 | 6,879 | 180 | 40 | 4,273 | 591 | 13,335 | 11,854 | 8,306,725 | 1,808,908 | 3,286,855 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | | | | |
|----|--------|-----|---------|-----|-------|-------|--------|-------|-------|-------|-------|-------|--------|--------|-------------|-------------|-------------|----|
| 94 | 32,766 | 215 | 494,536 | 126 | 1,344 | 7 | 25,435 | 4,718 | ----- | ----- | 2,649 | 3,285 | 13,689 | 11,524 | \$7,379,514 | \$3,010,605 | \$4,368,909 | 1 |
| 31 | 13,700 | 96 | 225,117 | 47 | 541 | 5 | 20,837 | ----- | 107 | ----- | 1,755 | ----- | 8,734 | 6,624 | 3,303,929 | 1,152,286 | 2,151,633 | 2 |
| 18 | 3,976 | 11 | 100,000 | 14 | 334 | 5 | 14,311 | 130 | ----- | ----- | 1,362 | 131 | 3,609 | 3,410 | 1,636,877 | 550,901 | 1,085,976 | 3 |
| 20 | 4,800 | 45 | 117,770 | 35 | 276 | ----- | 8,797 | 117 | ----- | ----- | 1,115 | 57 | 2,969 | 2,247 | 1,110,686 | 392,909 | 717,777 | 4 |
| 33 | 10,000 | 49 | 119,366 | 115 | 385 | 2 | 7,692 | 304 | 100 | ----- | 583 | 94 | 3,113 | 2,597 | 2,223,802 | 984,462 | 1,239,340 | 5 |
| 18 | 5,548 | 7 | 113,015 | 23 | 213 | 1 | 2,481 | ----- | 11 | ----- | 512 | ----- | 1,463 | 1,387 | 410,273 | 163,463 | 246,810 | 6 |
| 12 | 3,876 | 32 | 52,650 | 48 | 172 | 2 | 7,642 | ----- | 42 | ----- | 447 | 153 | 1,853 | 1,792 | 603,162 | 327,098 | 276,074 | 7 |
| 11 | 3,002 | 59 | 97,000 | 58 | 246 | 3 | 4,866 | ----- | 11 | ----- | 608 | ----- | 1,328 | 1,323 | 906,482 | 381,841 | 514,641 | 8 |
| 15 | 2,760 | 44 | 76,708 | 37 | 280 | ----- | 4,213 | ----- | 58 | ----- | 424 | ----- | 1,109 | (1) | 1,562,492 | 439,514 | 1,122,978 | 9 |
| 10 | 2,120 | 26 | 98,050 | 12 | 181 | ----- | 3,550 | ----- | 5 | ----- | 615 | 20 | 1,253 | 1,179 | 586,255 | 378,570 | 212,685 | 10 |
| 18 | 3,650 | 52 | 80,045 | 22 | 190 | ----- | 3,124 | ----- | 279 | ----- | 586 | ----- | 1,220 | 1,148 | 314,834 | 114,498 | 200,336 | 11 |
| 14 | 3,900 | 23 | 96,785 | 21 | 240 | 2 | 4,463 | ----- | 558 | 6 | 567 | 26 | 1,509 | 1,396 | 655,881 | (?) | (?) | 12 |
| 14 | 5,838 | 29 | 73,750 | 47 | 216 | 3 | 2,739 | ----- | 221 | ----- | 300 | 108 | 1,842 | 1,519 | 747,976 | 227,099 | 520,877 | 13 |
| 8 | 1,520 | 27 | 40,960 | 12 | 169 | ----- | 1,810 | ----- | 80 | ----- | 269 | 185 | 546 | 534 | 3,679,258 | (?) | (?) | 14 |
| 9 | 3,882 | 14 | 75,900 | 14 | 190 | 1 | 3,200 | ----- | 2 | 1 | 460 | 101 | 1,052 | 990 | 290,212 | (?) | (?) | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | | | | |
|----|-------|----|--------|----|-----|-------|-------|-------|-------|-------|-----|-------|-------|-------|-----------|-----------|-----------|----|
| 8 | 1,650 | 5 | 41,150 | 31 | 132 | ----- | 2,523 | ----- | ----- | ----- | 227 | 99 | 911 | 828 | \$766,686 | \$244,512 | \$522,174 | 16 |
| 7 | 2,417 | 17 | 54,236 | 80 | 178 | ----- | 3,745 | ----- | ----- | ----- | 306 | 497 | 1,297 | 1,145 | 483,873 | 132,611 | 351,262 | 17 |
| 6 | 1,480 | 13 | 29,600 | 11 | 86 | ----- | 2,296 | ----- | ----- | ----- | 165 | ----- | 671 | 628 | 286,586 | 122,099 | 164,486 | 18 |
| 5 | 1,263 | 19 | 35,500 | 21 | 130 | ----- | 760 | ----- | 668 | ----- | 345 | 350 | 1,006 | 929 | 330,000 | (?) | (?) | 19 |
| 9 | 2,297 | 27 | 41,826 | 9 | 115 | ----- | 39 | 2,165 | 173 | 5 | 285 | 8 | 1,148 | 1,086 | 1,000,058 | (?) | (?) | 20 |
| 10 | 3,139 | 11 | 36,660 | 31 | 99 | ----- | 2,063 | ----- | 3 | ----- | 343 | 69 | 1,137 | 1,108 | 500,938 | 237,394 | 263,544 | 21 |
| 8 | 2,756 | 20 | 48,250 | 31 | 137 | ----- | 2,587 | 65 | ----- | ----- | 202 | 20 | 837 | 800 | 468,960 | (?) | (?) | 22 |
| 9 | 1,814 | 15 | 41,400 | 52 | 117 | ----- | 3,238 | 86 | ----- | ----- | 262 | 115 | 646 | 560 | 313,046 | (?) | (?) | 23 |
| 8 | 1,800 | 19 | 32,000 | 10 | 92 | ----- | 3,581 | 67 | 14 | 1 | 175 | ----- | 1,684 | 1,589 | 879,878 | 353,880 | 525,998 | 24 |
| 4 | 822 | 2 | 28,500 | 22 | 82 | ----- | 1,513 | 27 | ----- | ----- | 274 | 1,247 | 677 | 677 | 115,130 | 53,222 | 61,909 | 25 |
| 5 | 1,006 | 17 | 27,500 | 5 | 75 | ----- | 547 | 2,612 | ----- | ----- | 176 | 21 | 762 | 702 | 437,638 | 199,500 | 238,138 | 26 |
| 5 | 930 | 16 | 29,150 | 6 | 78 | ----- | 1,809 | ----- | ----- | ----- | 236 | 8 | 382 | 380 | 123,446 | 123,446 | 45,548 | 27 |
| 6 | 2,270 | 11 | 31,250 | 11 | 91 | ----- | 1,620 | 133 | 52 | 8 | 177 | 10 | 617 | 545 | 410,106 | 87,390 | 322,716 | 28 |
| 4 | 1,614 | 19 | 35,100 | 7 | 85 | ----- | 1,777 | 203 | ----- | ----- | 184 | 18 | 1,127 | 1,063 | 230,971 | 102,321 | 128,650 | 29 |
| 5 | 1,074 | 2 | 53,200 | 8 | 117 | ----- | 1,128 | ----- | ----- | ----- | 210 | ----- | 760 | 668 | 615,630 | 228,205 | 387,425 | 30 |
| 3 | 1,130 | 11 | 18,085 | 6 | 64 | ----- | 1,029 | 76 | 52 | ----- | 71 | 640 | 566 | 509 | 295,107 | 131,482 | 163,524 | 31 |
| 6 | 1,761 | 13 | 19,562 | 3 | 56 | ----- | 1,532 | ----- | ----- | ----- | 110 | ----- | 453 | 386 | 254,134 | 143,439 | 110,695 | 32 |
| 4 | 1,246 | 8 | 28,600 | 16 | 68 | ----- | 1,045 | ----- | ----- | ----- | 151 | 53 | 573 | 542 | 198,385 | 78,341 | 120,044 | 33 |
| 4 | 1,072 | 9 | 22,000 | 31 | 77 | ----- | 2,809 | ----- | ----- | ----- | 184 | ----- | 342 | 342 | (1) | (1) | (1) | 34 |
| 1 | 597 | 17 | 13,650 | 7 | 53 | ----- | 651 | 150 | ----- | ----- | 136 | 14 | 284 | 281 | 881,725 | 384,325 | 497,400 | 35 |
| 2 | 1,000 | 15 | 19,250 | 2 | 36 | ----- | 855 | ----- | ----- | ----- | 36 | ----- | 373 | 342 | 398,179 | (?) | (?) | 36 |
| 2 | 800 | 12 | 17,000 | 4 | 68 | ----- | 1,296 | ----- | ----- | ----- | 130 | 36 | 397 | 381 | 117,897 | 45,405 | 72,492 | 37 |
| 3 | 1,364 | 12 | 21,550 | 15 | 61 | ----- | 1,133 | ----- | ----- | ----- | 97 | 73 | 275 | 250 | 116,511 | 71,770 | 44,741 | 38 |
| 6 | 1,000 | 15 | 30,619 | 5 | 69 | ----- | 870 | ----- | 82 | ----- | 164 | 40 | 615 | 541 | 860,420 | 357,122 | 503,298 | 39 |
| 3 | 600 | 10 | 24,000 | 5 | 54 | ----- | 1,630 | ----- | 23 | ----- | 96 | 7 | 549 | 427 | 176,632 | 76,804 | 99,828 | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | | | | |
|---|-------|----|--------|----|----|-------|-------|-------|-------|-------|-----|-------|-----|-----|-----------|-----------|-----------|----|
| 4 | 1,137 | 13 | 34,100 | 4 | 78 | 1 | 1,790 | ----- | ----- | ----- | 120 | 635 | 442 | 384 | \$503,399 | \$133,362 | \$370,037 | 41 |
| 4 | 1,493 | 3 | 34,500 | 8 | 66 | ----- | 1,420 | 78 | 34 | 7 | 221 | 17 | 490 | 452 | 272,764 | 67,635 | 205,129 | 42 |
| 4 | 1,134 | 2 | 20,100 | 19 | 58 | ----- | 969 | 6 | 7 | ----- | 161 | 4 | 727 | 617 | 166,570 | 94,726 | 71,844 | 43 |
| 4 | 1,185 | 12 | 31,495 | 23 | 66 | ----- | 1,475 | ----- | ----- | 2 | 126 | 22 | 374 | 308 | 156,228 | 61,938 | 94,290 | 44 |
| 5 | 1,500 | 7 | 16,550 | 10 | 42 | ----- | 1,031 | 15 | 8 | ----- | 102 | 33 | 360 | 310 | 110,126 | 49,513 | 60,613 | 45 |
| 4 | 1,443 | 13 | 28,150 | 19 | 60 | ----- | 1,145 | 84 | ----- | ----- | 124 | 10 | 798 | 791 | 86,160 | 39,941 | 46,219 | 46 |
| 3 | 700 | 9 | 27,000 | 8 | 52 | ----- | 1,023 | ----- | ----- | ----- | 130 | 12 | 307 | 275 | 208,051 | 116,264 | 91,787 | 47 |
| 2 | 372 | 5 | 17,600 | 3 | 60 | ----- | 878 | ----- | ----- | ----- | 83 | ----- | 137 | 135 | 115,595 | 43,520 | 72,075 | 48 |
| 3 | 618 | 5 | 19,900 | 5 | 61 | ----- | 669 | 89 | ----- | ----- | 108 | 81 | 270 | 267 | 122,386 | 41,861 | 80,525 | 49 |
| 2 | 967 | 8 | 14,950 | 7 | 51 | ----- | 829 | 34 | 2 | 1 | 126 | 12 | 382 | 340 | 1,020,500 | 410,320 | 610,180 | 50 |
| 3 | 832 | 9 | 15,700 | 11 | 33 | ----- | 553 | ----- | ----- | ----- | 83 | 24 | 189 | 184 | 48,576 | (1) | (1) | 51 |
| 3 | 485 | 8 | 13,000 | 3 | 3 | ----- | 867 | ----- | ----- | ----- | 77 | 6 | 129 | 123 | 137,127 | 59,168 | 77,959 | 52 |
| 2 | 700 | 10 | 15,000 | 4 | 38 | ----- | 780 | 169 | ----- | ----- | 70 | 31 | 172 | 172 | 347,976 | 129,744 | 218,232 | 53 |
| 5 | 1,722 | 11 | 26,500 | 10 | 52 | ----- | 712 | ----- | ----- | ----- | 129 | 57 | 313 | 300 | 133,971 | 54,807 | 79,164 | 54 |
| | | | | 13 | 52 | ----- | 834 | 8 | 3 | ----- | 117 | 2 | 664 | 664 | 111,930 | 75,207 | 36,723 | 55 |

* No city record.

STATISTICS OF CITIES.

TABLE 39.—EMPLOYEES AND EQUIPMENT OF FIRE DEPARTMENT.

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | FIRE DEPARTMENT. | | | | | | | | | | | | |
|--------------|----------------------|------------------|-----------|----------|-------------|------------------------------------|------------------|---------------|-----------|-------|---------------|--|---|--------------------------|
| | | Employees. | | | | | Equipment. | | | | | | | |
| | | Total. | Firemen. | | | | Other employees. | Fire engines. | | | Water towers. | Combination chemical engines and hook and ladder trucks. | Combination chemical engines and hose wagons. | Hand fire extinguishers. |
| | | | Regulars. | Callmen. | Volunteers. | Substitutes, supernumeraries, etc. | | Steam. | Chemical. | Hand. | | | | |
| 56 | Troy, N. Y. | 1,241 | 58 | 60 | 1,120 | 3 | 11 | | | 1 | | | 5 | 38 |
| 57 | Des Moines, Iowa | 100 | 100 | | | | | 3 | | | | | 5 | 8 |
| 58 | New Bedford, Mass. | 226 | 44 | 182 | | | 8 | | 1 | | | | 1 | 16 |
| 59 | Springfield, Mass. | 140 | 88 | 52 | | | 7 | 2 | | 1 | | | 3 | 26 |
| 60 | Oakland, Cal. | 138 | 50 | 88 | | | 9 | 2 | | | 3 | | 1 | 8 |
| 61 | Lawrence, Mass. | 124 | 42 | 82 | | | 6 | 2 | | 1 | 2 | | 1 | 6 |
| 62 | Somerville, Mass. | 117 | 37 | 80 | | | 4 | 1 | | | 1 | | 2 | 25 |
| 63 | Kansas City, Kans. | 58 | 52 | | | 6 | 3 | | | | | | 2 | 16 |
| 64 | Savannah, Ga. | 87 | 84 | | | 3 | 8 | 1 | | | 1 | | 3 | 20 |
| 65 | Hoboken, N. J. | 75 | 73 | | | 2 | 5 | 1 | | | | | | 8 |
| 66 | Peoria, Ill. | 147 | 72 | | 75 | | 5 | 3 | | 1 | | | 2 | 12 |
| 67 | Duluth, Minn. | 133 | 91 | | 35 | 7 | 6 | 6 | | | | | 1 | 14 |
| 68 | Utica, N. Y. | 99 | 91 | | | 2 | 6 | 1 | | | | | 3 | 16 |
| 69 | Manchester, N. H. | 227 | 40 | 129 | 38 | 6 | 6 | 1 | | | | | 2 | 24 |
| 70 | Evansville, Ind. | 74 | 70 | | | 4 | 6 | 2 | | | | | 1 | 36 |
| 71 | Yonkers, N. Y. | 674 | 71 | | 600 | 3 | | 1 | | | | | 5 | 36 |
| 72 | San Antonio, Tex. | 81 | 55 | 20 | | 6 | 4 | 1 | | 1 | 1 | | 4 | 2 |
| 73 | Elizabeth, N. J. | 93 | 47 | 46 | | | 7 | | | | | | | 20 |
| 74 | Waterbury, Conn. | 140 | 62 | 5 | 73 | | 3 | | | | | | 2 | 10 |
| 75 | Salt Lake City, Utah | 53 | 51 | | | 2 | 4 | 1 | | | | | 1 | 12 |
| 76 | Erie, Pa. | 85 | 53 | 32 | | | 8 | 1 | | | | | 1 | 22 |
| 77 | Wilkesbarre, Pa. | 103 | 33 | 70 | | | 6 | 1 | | | | | 5 | 14 |
| 78 | Schenectady, N. Y. | 389 | 62 | 2 | 324 | 1 | 3 | | | 2 | | | 6 | 60 |
| 79 | Norfolk, Va. | 79 | 76 | | | 3 | 7 | 1 | | | 1 | | 5 | 19 |
| 80 | Houston, Tex. | 65 | 64 | | | 1 | 7 | 1 | | | | | 2 | 20 |
| 81 | Charleston, S. C. | 99 | 44 | 53 | | 2 | 10 | 1 | | | | | | 21 |
| 82 | Harrisburg, Pa. | 1,552 | 2 | | 1,550 | | 5 | | | | | | 4 | 30 |
| 83 | Portland, Me. | 210 | 50 | 160 | | | 8 | 1 | | | 2 | | | 26 |
| 84 | Dallas, Tex. | 97 | 83 | 7 | | 7 | 7 | 2 | | | | | 2 | 15 |
| 85 | Tacoma, Wash. | 69 | 69 | | | | 7 | 2 | | | | | 1 | 13 |
| 86 | Terre Haute, Ind. | 57 | 54 | | | 3 | 2 | 1 | | | | | 1 | 11 |
| 87 | Youngstown, Ohio | 82 | 81 | | | 1 | 3 | | | | | | 4 | 18 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|----------------------|-------|----|----|-------|----|---|---|---|---|---|---|----|
| 88 | Fort Wayne, Ind. | 61 | 59 | | | | 2 | 7 | 1 | | | | 2 |
| 89 | Holyoke, Mass. | 126 | 74 | 9 | | 40 | 3 | 7 | 2 | | | 1 | 26 |
| 90 | Akron, Ohio | 73 | 66 | | | 7 | | 6 | | | 1 | 1 | 11 |
| 91 | Brockton, Mass. | 117 | 38 | 44 | 35 | | | 5 | 3 | 1 | | | 22 |
| 92 | Saginaw, Mich. | 48 | 46 | 2 | | | | 1 | | | | | 4 |
| 93 | Lincoln, Nebr. | 37 | 37 | | | | | 2 | 1 | | | | 10 |
| 94 | Lancaster, Pa. | 48 | 14 | 34 | | | | 7 | | | | | 4 |
| 95 | Covington, Ky. | 38 | 38 | | | | | 2 | 1 | | | | 5 |
| 96 | Altoona, Pa. | 56 | 31 | 24 | | | 1 | 3 | | | | | 22 |
| 97 | Spokane, Wash. | 83 | 76 | | | 7 | | 7 | 2 | | | 4 | 10 |
| 98 | Birmingham, Ala. | 86 | 78 | | | 6 | 2 | 5 | 1 | | | 1 | 19 |
| 99 | Pawtucket, R. I. | 55 | 45 | 9 | | | 1 | 2 | | | | 7 | 30 |
| 100 | South Bend, Ind. | 53 | 51 | | | | 2 | | 1 | | | | 17 |
| 101 | Binghamton, N. Y. | 573 | 11 | 2 | 560 | | | 2 | 1 | | | 3 | 4 |
| 102 | Augusta, Ga. | 62 | 61 | | | | 1 | 5 | 1 | | | 1 | 14 |
| 103 | Bayonne, N. J. | 525 | | | 525 | | | 6 | | | | | 4 |
| 104 | Mobile, Ala. | 46 | 36 | 6 | | 4 | | 2 | | | | | 16 |
| 105 | Johnstown, Pa. | 567 | 17 | | 550 | | | 8 | | | | 2 | 8 |
| 106 | McKeesport, Pa. | 34 | 32 | | | 2 | | | 1 | | | | 8 |
| 107 | Dubuque, Iowa | 46 | 44 | | | 2 | | 3 | 1 | | | 3 | 8 |
| 108 | Butte, Mont. | 42 | 42 | | | | | | 1 | | | 1 | 16 |
| 109 | Springfield, Ohio | 45 | 45 | | | | | | 1 | | | 1 | 4 |
| 110 | Wheeling, W. Va. | 45 | 45 | | | | | 5 | 1 | | | | 16 |
| 111 | Sioux City, Iowa | 62 | 39 | | 20 | 3 | | 4 | 1 | | | 6 | 10 |
| 112 | Bay City, Mich. | 98 | 64 | 34 | | | | 2 | 3 | | | 1 | 12 |
| 113 | Allentown, Pa. | 947 | 25 | | 922 | | | 6 | 2 | | | 2 | 16 |
| 114 | Davenport, Iowa | 37 | 37 | | | | | | | | | | 10 |
| 115 | Montgomery, Ala. | 48 | 33 | | | | | | | | | 1 | 19 |
| 116 | East St. Louis, Ill. | 49 | 9 | | | 8 | 2 | 4 | 1 | | | 3 | 2 |
| 117 | Little Rock, Ark. | 33 | 33 | | | | | 2 | 1 | | | | |
| 118 | Quincy, Ill. | 47 | 33 | 9 | | | | 6 | 1 | | | 2 | 12 |
| 119 | York, Pa. | 1,203 | 3 | | 1,200 | | | 6 | 1 | | | 5 | 14 |
| 120 | Springfield, Ill. | 66 | 66 | | | | | 4 | 2 | | | 3 | 8 |
| 121 | Malden, Mass. | 72 | 28 | 36 | | 8 | | 2 | 3 | | | 1 | 12 |
| 122 | Canton, Ohio | 43 | 43 | | | | | 2 | 1 | | | 1 | 8 |

1 No city record.

FIRE ALARMS, FIRES, AND PROPERTY LOSS FROM FIRES: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| FIRE DEPARTMENT—continued. | | | | | | | | | | | | | | | PROPERTY LOSS FROM FIRES. | | | | City num. ber. |
|------------------------------|---|---|---------------------------------------|-------------------------------------|---------|---------------|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|----------|-----------------|--------|---------------------------|--------------------|-------------------|----|-------------------|
| Equipment—Continued. | | | | | | | | | | | | | Fire alarms. | Fires. | Total. | On build- ings. | On con- tents. | | |
| Hook and lad- der trucks. | | Hose reels and hose wag- ons. | Length of hose (total feet). | Wagons and other vehicles. | Horses. | Fire boats | Fire hydrants. | | Cisterns, etc. | | Fire alarm boxes. | | | | | | | | |
| Num- ber. | Length of lad- ders (total feet). | | | | | | Owned by city. | Not owned by city. | Owned by city. | Not owned by city. | Public. | Private. | | | | | | | |
| 3 | 813 | 9 | 20,950 | 15 | 49 | | 1,063 | 67 | | 2 | 113 | 16 | 310 | 309 | \$124,042 | \$78,007 | \$46,035 | 56 | |
| 4 | 600 | 9 | 25,000 | 4 | 48 | | 1,150 | | | | 75 | 4 | 423 | 390 | 117,459 | 53,259 | 64,200 | 57 | |
| 4 | 1,020 | 11 | 18,500 | 12 | 48 | | 820 | 251 | 24 | | 71 | 35 | 267 | 247 | 49,015 | 12,872 | 36,143 | 58 | |
| 6 | 1,601 | 12 | 23,000 | 14 | 63 | | 1,035 | 100 | 18 | | 123 | 29 | 424 | 385 | 208,452 | 120,947 | 87,505 | 59 | |
| 2 | 500 | 10 | 20,350 | 4 | 52 | | 466 | 110 | | | 116 | 7 | 330 | 318 | 81,554 | 52,490 | 29,064 | 60 | |
| 3 | 1,005 | 4 | 18,460 | 11 | 39 | | 628 | 173 | | | 80 | 11 | 272 | 261 | 49,380 | 28,637 | 20,743 | 61 | |
| 3 | 1,281 | 8 | 11,000 | 10 | 41 | | 986 | 47 | 6 | | 99 | 9 | 421 | 421 | 73,482 | 42,466 | 31,016 | 62 | |
| 2 | 290 | 6 | 12,000 | 3 | 22 | | | 464 | | | | | 409 | 376 | 321,631 | 105,294 | 216,337 | 63 | |
| 3 | 650 | 5 | 15,600 | 6 | 45 | | 658 | | | | 84 | | 315 | 288 | 80,232 | 28,626 | 51,606 | 64 | |
| 2 | 464 | 4 | 7,200 | 1 | 24 | | 350 | | | | 53 | | 196 | (1) | 162,914 | (2) | (2) | 65 | |
| 4 | 726 | 15 | 24,950 | 5 | 38 | | | 1,175 | | | 113 | | 375 | 342 | 95,903 | 30,277 | 65,626 | 66 | |
| 5 | 1,040 | 11 | 18,000 | 20 | 52 | | 587 | | | | 123 | | 304 | 263 | 117,984 | 58,756 | 59,228 | 67 | |
| 3 | 1,110 | 5 | 14,750 | 24 | 32 | | 901 | 150 | | | 95 | 15 | 210 | 201 | 450,832 | 132,563 | 318,269 | 68 | |
| 4 | 1,515 | 15 | 24,400 | 12 | 46 | | 803 | 6 | | | 75 | 1 | 272 | 244 | 197,060 | 174,780 | 22,280 | 69 | |
| 2 | 450 | 10 | 28,000 | 2 | 43 | | 535 | 34 | 54 | | 70 | 16 | 214 | 214 | (1) | (1) | (1) | 70 | |
| 4 | 950 | 12 | 22,700 | 11 | 31 | | 1,033 | 25 | 3 | | 102 | 8 | 287 | 219 | 42,749 | 27,573 | 15,176 | 71 | |
| 1 | 489 | 5 | 12,600 | 3 | 35 | | | 1,040 | 1 | | 74 | 2 | 203 | 179 | 203,675 | (2) | (2) | 72 | |
| 2 | 500 | 6 | 9,250 | 8 | 29 | | 345 | | | | 62 | 8 | 221 | 216 | 38,254 | 25,428 | 12,826 | 73 | |
| 3 | 601 | 7 | 12,250 | 4 | 30 | | 503 | 113 | 5 | | 55 | 21 | 201 | 182 | 35,259 | 21,478 | 13,781 | 74 | |
| 4 | 975 | 4 | 13,000 | 2 | 23 | | 1,400 | | 11 | | 61 | 9 | 263 | 263 | 119,146 | 42,852 | 76,294 | 75 | |
| 2 | 682 | 8 | 19,650 | 9 | 46 | 1 | 700 | 50 | | | 101 | 19 | 173 | 168 | 15,726 | (2) | (2) | 76 | |
| 2 | 420 | 5 | 15,000 | 8 | 33 | | | 240 | | | 85 | 7 | 172 | 171 | 168,810 | (2) | (2) | 77 | |
| 2 | 1,048 | 4 | 16,000 | 8 | 32 | | 903 | 128 | 6 | | 60 | 24 | 163 | 163 | 147,558 | (2) | (2) | 78 | |
| 4 | 1,024 | 4 | 20,500 | 3 | 37 | | 359 | 120 | | | 69 | 15 | 317 | 293 | 288,214 | 98,673 | 189,541 | 79 | |
| 1 | 900 | 8 | 15,090 | 2 | 33 | | | 580 | 6 | | 85 | 5 | 364 | 351 | 86,519 | 34,950 | 51,569 | 80 | |
| 3 | 631 | 11 | 10,857 | 5 | 28 | | | 485 | 314 | | 107 | | 185 | 178 | 41,170 | 16,744 | 24,426 | 81 | |
| 2 | 400 | 6 | 3,000 | 1 | 6 | | 730 | | | | 47 | | 136 | 130 | 30,614 | 14,182 | 16,432 | 82 | |
| 4 | 1,498 | 10 | 24,400 | 18 | 41 | 1 | 630 | 17 | | | 125 | 33 | 342 | 304 | 120,395 | 66,272 | 54,123 | 83 | |
| 2 | 650 | 12 | 21,000 | 6 | 56 | | 757 | | 2 | | 192 | 2 | 922 | 431 | 2,354,503 | 1,281,508 | 1,072,995 | 84 | |
| 3 | 235 | 19 | 17,850 | 5 | 34 | | 433 | | | | 75 | 40 | 266 | 246 | 79,118 | 33,662 | 45,456 | 85 | |
| 2 | 312 | 7 | 12,000 | 5 | 29 | | | 900 | 42 | | 90 | 44 | 224 | 200 | (1) | (1) | (1) | 86 | |
| 2 | 386 | 3 | 13,200 | 10 | 27 | | 1,009 | 50 | | | 69 | 5 | 295 | 295 | 28,510 | 15,682 | 12,828 | 87 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | | | | |
|---|-------|----|--------|----|----|---|-----|-----|----|---|-----|----|-----|-----|-----------|----------|----------|-----|
| 2 | 541 | 9 | 10,800 | 4 | 42 | | 746 | 12 | | | 85 | | 262 | 251 | \$156,951 | (1) | (1) | 88 |
| 3 | 600 | 6 | 24,550 | 12 | 41 | | 600 | 219 | 1 | | 85 | 41 | 270 | 267 | 55,963 | \$40,549 | \$15,414 | 89 |
| 2 | 666 | 3 | 10,700 | 11 | 35 | | 426 | 119 | 21 | 3 | 84 | 23 | 181 | 172 | 99,458 | 40,066 | 59,392 | 90 |
| 3 | 680 | 5 | 9,985 | 8 | 36 | | 827 | 12 | | | 94 | 2 | 524 | 364 | 467,575 | 126,742 | 340,833 | 91 |
| 3 | 466 | 9 | 18,000 | 5 | 27 | | 816 | 12 | | | 75 | 4 | 315 | (2) | (2) | (2) | (2) | 92 |
| 3 | 531 | 4 | 6,000 | 1 | 20 | | 552 | | 1 | | 40 | 1 | 203 | 173 | 261,344 | 87,638 | 173,706 | 93 |
| 1 | 260 | 7 | 7,000 | 2 | 17 | | 583 | | | | 47 | 6 | 52 | 42 | 20,524 | (1) | (1) | 94 |
| 1 | 350 | 6 | 9,000 | 2 | 14 | | 321 | 15 | 43 | | 60 | | 160 | 156 | 10,065 | (1) | (1) | 95 |
| 2 | 481 | 8 | 11,000 | 3 | 23 | | 475 | 48 | 2 | | 69 | 3 | 362 | 301 | 10,578 | 6,746 | 3,832 | 96 |
| 2 | 475 | 3 | 15,700 | 3 | 36 | | 875 | | | | 68 | 67 | 400 | 348 | 345,122 | 76,419 | 268,703 | 97 |
| 1 | 523 | 9 | 23,100 | 4 | 33 | | 328 | | | | 56 | | 409 | 338 | (2) | (2) | (2) | 98 |
| 4 | 1,066 | | 17,450 | 10 | 22 | | 598 | 218 | 1 | | 82 | 28 | 196 | 183 | 128,384 | 19,190 | 109,194 | 99 |
| 2 | 750 | 8 | 16,085 | 5 | 23 | | 654 | 158 | 1 | | 89 | | 192 | 184 | 23,420 | 10,044 | 13,376 | 100 |
| 2 | 355 | 7 | 7,000 | 2 | 22 | | 777 | 10 | | | 79 | 19 | 102 | 89 | 22,418 | 11,403 | 11,015 | 101 |
| 2 | 407 | 5 | 8,500 | 3 | 28 | | 734 | | | | 60 | 20 | 242 | 242 | 53,931 | 8,706 | 45,285 | 102 |
| 2 | 130 | 8 | 7,500 | | 22 | | 464 | | | | | | 114 | 100 | 75,880 | 67,950 | 7,930 | 103 |
| 2 | 378 | 7 | 6,600 | 3 | 21 | | 654 | 45 | 2 | | 59 | 3 | 230 | 224 | (2) | (2) | (2) | 104 |
| 1 | 265 | 12 | 13,500 | | 42 | | 120 | 12 | 7 | | 59 | 7 | 81 | 75 | 358,690 | (1) | (1) | 105 |
| 2 | 369 | 3 | 6,500 | 2 | 21 | | 386 | | 1 | | 61 | | 148 | (1) | 17,500 | 10,000 | 7,500 | 106 |
| 2 | 630 | 6 | 12,200 | 1 | 24 | | 344 | 8 | | | 57 | 27 | 205 | 203 | (1) | (1) | (1) | 107 |
| 2 | 360 | 6 | 12,700 | 4 | 16 | | | 434 | | | 63 | 5 | 222 | 209 | 568,405 | 132,210 | 436,195 | 108 |
| 2 | 560 | 7 | 11,500 | 2 | 32 | | 674 | | 5 | | 100 | 25 | 164 | 164 | 12,370 | (1) | (1) | 109 |
| 2 | 613 | 6 | 10,000 | 4 | 34 | | 400 | | 1 | | 87 | 2 | 182 | 179 | 25,385 | 16,500 | 8,885 | 110 |
| 2 | 431 | 5 | 12,500 | 6 | 23 | | 320 | 25 | | | 39 | 2 | 176 | 164 | 105,399 | 53,059 | 52,340 | 111 |
| 4 | 315 | 15 | 13,700 | 3 | 28 | 1 | 683 | | | | 125 | 2 | 313 | 299 | 161,694 | 83,499 | 78,195 | 112 |
| 1 | 263 | 5 | 12,550 | 2 | 27 | | 385 | 17 | | | 68 | 7 | 67 | 67 | 265,974 | 145,262 | 120,712 | 113 |
| 2 | 449 | 8 | 11,540 | 3 | 21 | | 635 | | | | 53 | 6 | 158 | 145 | 235,629 | 68,024 | 167,605 | 114 |
| 2 | 547 | 5 | 12,100 | 5 | 25 | | 418 | 63 | 2 | | 55 | | 235 | 205 | 208,313 | 93,307 | 115,006 | 115 |
| 1 | 500 | 2 | 7,600 | 2 | 20 | | 385 | 50 | | | 56 | 5 | 239 | 204 | 778,000 | (1) | (1) | 116 |
| 2 | 400 | 5 | 4,500 | 1 | 21 | | | 382 | 4 | | 39 | | 226 | 212 | 389,046 | 153,355 | 235,691 | 117 |
| 1 | 322 | 6 | 9,000 | | 30 | | | 347 | 1 | | | 1 | 188 | 184 | 325,690 | 65,375 | 260,315 | 118 |
| 1 | 290 | 2 | 10,800 | 1 | 33 | | 271 | | | | 50 | | 72 | 63 | 45,307 | 12,190 | 33,117 | 119 |
| 2 | 408 | 4 | 6,500 | 4 | 32 | | 450 | | 5 | | 52 | 10 | 266 | 225 | (2) | (2) | (2) | 120 |
| 2 | 570 | 3 | 12,900 | 13 | 23 | | 402 | 6 | | | 91 | 4 | 262 | 242 | 37,630 | (1) | (1) | 121 |
| 2 | 367 | 6 | 5,900 | 3 | 20 | | 420 | 35 | 7 | 3 | 64 | 1 | 153 | 153 | 17,470 | 6,838 | 10,632 | 122 |

2 Not reported.

STATISTICS OF CITIES.

TABLE 39.—EMPLOYEES AND EQUIPMENT OF FIRE DEPARTMENT,

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | FIRE DEPARTMENT. | | | | | | | | | | | | |
|--------------|----------------------|------------------|-----------|----------|-------------|------------------------------------|------------------|---------------|-----------|-------|---------------|--|---|--------------------------|
| | | Employees. | | | | | Equipment. | | | | | | | |
| | | Total. | Firemen. | | | | Other employees. | Fire engines. | | | Water towers. | Combination chemical engines and hook and ladder trucks. | Combination chemical engines and hose wagons. | Hand fire extinguishers. |
| | | | Regulars. | Callmen. | Volunteers. | Substitutes, supernumeraries, etc. | | Steam. | Chemical. | Hand. | | | | |
| 123 | Passaic, N. J. | 325 | | | 325 | | 4 | | | | | 2 | 12 | |
| 124 | Haverhill, Mass. | 176 | 27 | 63 | 70 | 16 | 5 | | 3 | | | 1 | 9 | |
| 125 | Topeka, Kans. | 45 | 39 | | | 3 | 2 | 2 | | | | | 24 | |
| 126 | Salem, Mass. | 117 | 19 | 80 | | 18 | 4 | 1 | | | | 1 | 15 | |
| 127 | Atlantic City, N. J. | 133 | 133 | | | | 11 | 2 | | | 1 | 5 | | |
| 128 | Chester, Pa. | 396 | | | 396 | | 3 | 2 | | | | 2 | 4 | |
| 129 | Chelsea, Mass. | 91 | 20 | 57 | | 14 | 4 | 1 | | | | 1 | 7 | |
| 130 | Newton, Mass. | 116 | 34 | 59 | | 20 | 3 | 2 | | | 1 | 1 | 22 | |
| 131 | Superior, Wis. | 97 | 43 | 3 | 50 | | 2 | 1 | 1 | | 1 | 2 | 14 | |
| 132 | Elmira, N. Y. | 40 | 39 | 1 | | | 6 | | | | 1 | 4 | 4 | |
| 133 | Knoxville, Tenn. | 43 | 39 | | | 4 | 4 | | | | 1 | 1 | 14 | |
| 134 | Newcastle, Pa. | 221 | 18 | | 200 | 3 | | | | | | 6 | 16 | |
| 135 | Jacksonville, Fla. | 38 | 36 | | | | 2 | | | | | 2 | 6 | |
| 136 | South Omaha, Nebr. | 11 | 11 | | | | | | | | | | 3 | |
| 137 | Rockford, Ill. | 34 | 34 | | | | 3 | | | | | 8 | 8 | |
| 138 | Chattanooga, Tenn. | 55 | 49 | | | 6 | 5 | 1 | | | | 4 | 12 | |
| 139 | Joplin, Mo. | 15 | 14 | | | 1 | | | | | | 1 | 12 | |
| 140 | Galveston, Tex. | 58 | 53 | | | 3 | 2 | 1 | | | | 1 | 12 | |
| 141 | Fitchburg, Mass. | 95 | 22 | 73 | | | 2 | 1 | | | | 2 | 20 | |
| 142 | Macon, Ga. | 60 | 58 | | | 2 | 5 | 1 | | | | | 10 | |
| 143 | Auburn, N. Y. | 46 | 35 | 9 | | | 1 | | | | | 2 | 6 | |
| 144 | Racine, Wis. | 30 | 29 | | | | 3 | 1 | | | | 2 | 7 | |
| 145 | Woonsocket, R. I. | 80 | 15 | 63 | | | 2 | | | | | 1 | 12 | |
| 146 | Joliet, Ill. | 32 | 32 | | | | 2 | 3 | | | | | 8 | |
| 147 | Kalamazoo, Mich. | 36 | 27 | 9 | | | 2 | | | | | 3 | 10 | |
| 148 | Wichita, Kans. | 32 | 31 | | | 1 | 2 | 1 | | | | 1 | 8 | |
| 149 | Taunton, Mass. | 134 | 20 | 68 | 46 | | 3 | 1 | | 1 | 1 | 2 | 23 | |
| 150 | Sacramento, Cal. | 66 | 25 | 36 | | 5 | 5 | 1 | | | 1 | 2 | 10 | |
| 151 | Oshkosh, Wis. | 32 | 30 | | | | 3 | | | | | 1 | 6 | |
| 152 | Pueblo, Colo. | 46 | 46 | | | | 2 | 1 | | | 1 | 1 | 16 | |
| 153 | New Britain, Conn. | 77 | 13 | 54 | | 10 | 3 | | | | | | 8 | |
| 154 | La Crosse, Wis. | 45 | 45 | | | | 2 | | | | | | 8 | |

¹ No city record.

FIRE ALARMS, FIRES, AND PROPERTY LOSS FROM FIRES: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| FIRE DEPARTMENT—continued. | | | | | | | | | | | | Fire alarms. | Fires. | PROPERTY LOSS FROM FIRES. | | | City num- ber. | | |
|------------------------------|---|---|---------------------------------------|-------------------------------------|---------|---------------|----------------------|-----------------------------|----------------------|-----------------------------|----------------------|-----------------|--------|---------------------------|--------------------|-------------------|----------------------|----------|--|
| Equipment—Continued. | | | | | | | | | | | | | | Total. | On build- ings. | On con- tents. | | | |
| Hook and lad- der trucks. | | Hose reels and hose wag- ons. | Length of hose (total feet). | Wagons and other vehicles. | Horses. | Fire boats | Fire hydrants. | | Cisterns, etc. | | Fire alarm boxes. | | | | | | | | |
| Num- ber. | Length of lad- ders (total feet). | | | | | | Owned by city. | Not owned by city. | Owned by city. | Not owned by city. | Public. | | | | | | | Private. | |
| 2 | 475 | 4 | 6,000 | 2 | 20 | ..... | ..... | 394 | ..... | ..... | 48 | 5 | 82 | 66 | \$68,372 | (1) | (1) | 123 | |
| 3 | 1,200 | 11 | 20,625 | 8 | 28 | ..... | 344 | 12 | 14 | ..... | 65 | 1 | 293 | 209 | 44,498 | \$21,768 | \$22,730 | 124 | |
| 2 | 447 | 7 | 7,200 | 2 | 25 | ..... | 334 | ..... | 4 | ..... | 52 | 1 | 191 | 173 | 19,998 | 12,241 | 7,757 | 125 | |
| 2 | 850 | 9 | 14,550 | 2 | 28 | ..... | 487 | 22 | 31 | ..... | 102 | ..... | 206 | 206 | 1,126,370 | (1) | (1) | 126 | |
| 2 | 600 | 6 | 20,450 | 11 | 48 | ..... | 657 | ..... | ..... | ..... | 78 | 40 | 200 | 191 | 15,500 | (1) | (1) | 127 | |
| 1 | 259 | 3 | 5,500 | ..... | ..... | ..... | ..... | 161 | 4 | ..... | ..... | ..... | 97 | 82 | 26,247 | 8,331 | 17,916 | 128 | |
| 2 | 900 | 8 | 10,000 | 5 | 23 | ..... | 302 | 12 | 16 | ..... | 40 | 5 | 226 | 226 | 151,303 | 87,153 | 64,150 | 129 | |
| 1 | 650 | 7 | 15,469 | 17 | 40 | ..... | 948 | 25 | ..... | ..... | 130 | 18 | 352 | 312 | 33,976 | 23,874 | 10,102 | 130 | |
| 3 | 600 | 6 | 12,000 | 7 | 28 | ..... | ..... | 601 | 3 | 1 | 61 | ..... | 148 | 148 | 21,635 | (1) | (1) | 131 | |
| 2 | 553 | 2 | 9,250 | 6 | 21 | ..... | 484 | ..... | ..... | ..... | 76 | 7 | 202 | 202 | 193,212 | 40,428 | 152,784 | 132 | |
| 1 | 491 | 5 | 8,000 | 1 | 18 | ..... | ..... | 267 | ..... | ..... | 60 | 4 | 203 | 171 | 330,706 | (1) | (1) | 133 | |
| 2 | 338 | 1 | 9,500 | 1 | 18 | ..... | 228 | 100 | 2 | ..... | 52 | 4 | 179 | 177 | 90,786 | (1) | (1) | 134 | |
| 2 | 433 | 5 | 12,000 | 2 | 22 | ..... | 478 | ..... | ..... | ..... | 72 | ..... | 234 | 214 | 56,051 | 29,424 | 26,627 | 135 | |
| ..... | 105 | 3 | 5,000 | 4 | 9 | ..... | ..... | 268 | ..... | ..... | 13 | 89 | 147 | 143 | 18,915 | 10,890 | 8,025 | 136 | |
| 2 | 368 | 1 | 7,800 | 9 | 23 | ..... | 439 | ..... | ..... | ..... | 73 | ..... | 164 | 159 | 32,229 | 7,274 | 24,955 | 137 | |
| 1 | 418 | 3 | 8,100 | 4 | 28 | ..... | 249 | 27 | ..... | ..... | 56 | 1 | 228 | 223 | 122,420 | 53,420 | 69,000 | 138 | |
| 1 | 140 | 5 | 7,000 | 1 | 9 | ..... | 350 | ..... | ..... | ..... | 24 | 2 | 108 | 88 | 9,887 | 4,354 | 5,533 | 139 | |
| 2 | 435 | 7 | 11,200 | 2 | 24 | ..... | 491 | ..... | ..... | ..... | 62 | 28 | 263 | 262 | 36,443 | 10,031 | 26,412 | 140 | |
| 4 | 1,105 | 3 | 13,600 | 20 | 21 | ..... | 484 | 96 | ..... | ..... | 76 | 4 | 229 | 229 | 15,368 | 7,021 | 8,347 | 141 | |
| 2 | 441 | 4 | 9,000 | 5 | 23 | ..... | ..... | 234 | ..... | ..... | 72 | ..... | 179 | 168 | 20,135 | 13,409 | 6,726 | 142 | |
| 1 | 280 | 2 | 7,000 | 6 | 16 | ..... | 505 | 70 | ..... | ..... | 50 | ..... | 98 | 91 | 45,296 | 4,107 | 41,189 | 143 | |
| 2 | 230 | 4 | 10,450 | 4 | 12 | ..... | ..... | 531 | ..... | ..... | 47 | 3 | 94 | 90 | 33,249 | 12,200 | 21,049 | 144 | |
| 3 | 600 | 9 | 10,000 | 7 | 15 | ..... | 587 | 107 | ..... | ..... | 71 | 5 | 168 | 201 | 24,479 | 11,811 | 12,668 | 145 | |
| 1 | 300 | 5 | 6,500 | 6 | 20 | ..... | 275 | ..... | ..... | ..... | 103 | ..... | 135 | 94 | 12,730 | (1) | (1) | 146 | |
| 1 | 388 | 1 | 7,200 | 5 | 18 | ..... | 489 | ..... | 1 | ..... | 39 | ..... | 145 | 139 | 25,841 | 8,721 | 17,120 | 147 | |
| 1 | 224 | 4 | 4,800 | 2 | 18 | ..... | ..... | 291 | 2 | ..... | 62 | 1 | 148 | 142 | 11,672 | (1) | (1) | 148 | |
| 3 | 1,269 | 8 | 15,050 | 5 | 29 | ..... | 869 | ..... | 8 | ..... | 98 | 16 | 309 | 303 | 73,737 | 12,928 | 60,809 | 149 | |
| 2 | 388 | 7 | 8,300 | 3 | 24 | ..... | 471 | ..... | 2 | ..... | 70 | ..... | 191 | 191 | 80,553 | 60,558 | 19,995 | 150 | |
| 3 | 631 | 8 | 16,000 | 8 | 16 | ..... | ..... | 435 | 12 | ..... | 126 | 2 | 112 | 112 | (1) | (1) | (1) | 151 | |
| 2 | 543 | 7 | 14,900 | 3 | 31 | ..... | 346 | 344 | 7 | ..... | 56 | 8 | 194 | 178 | 121,981 | 33,893 | 88,088 | 152 | |
| 3 | 529 | 5 | 7,650 | 1 | 14 | ..... | 460 | ..... | 2 | ..... | 46 | 17 | 112 | 110 | 19,935 | (1) | (1) | 153 | |
| 4 | 611 | 6 | 15,050 | 25 | 23 | ..... | 486 | ..... | ..... | ..... | 42 | 9 | 127 | 127 | 139,026 | (1) | (1) | 154 | |

STATISTICS OF CITIES.

TABLE 40.—STREET CLEANING, STREET SPRINKLING, COLLECTION

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

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| City number. | CITY. | STREET CLEANING. | | | | | | | | | | | |
|--------------|--------------------------|------------------------------|-----------------------------|------------------------------|------------------------|---------------------|-------------------|--|-------------------|------------------------|---|---------------------|----------------------|
| | | Average number of employees. | Equipment. | | | | | Streets regularly cleaned. | | | | | |
| | | | Hand sweep- ing ma- chines. | Power sweep- ing ma- chines. | Flush- ing ma- chines. | Carts and wag- ons. | Horsea and mules. | Area (square yards) subject to regular cleaning. | | | Total number of square yards cleaned dur- ing year. | | |
| | | | | | | | | Swept by hand. | Swept by machine. | Cleaned by flush- ing. | Swept by hand. | Swept by ma- chine. | Cleaned by flushing. |
| 1 | New York, N. Y. | 3,049 | 2 | 2 | 1,543 | 214 | 25,335,307 | 70,400 | | \$13,152,468,000 | \$3,660,800 | | |
| 2 | Chicago, Ill. | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | (⁶) | |
| 3 | Philadelphia, Pa. | 1,221 | | 43 | 946 | 1,978 | | 14,440,000 | | | 2,081,626,000 | | |
| 4 | St. Louis, Mo. | 1,520 | | 11 | 50 | 260 | 520 | 1,900,000 | 1,813,211 | 3,028,866 | 478,800,000 | 76,154,862 | 254,424,744 |
| 5 | Boston, Mass. | 454 | | 43 | | 371 | 705 | \$343,083 | \$4,657,430 | | \$41,254,000 | \$319,370,000 | |
| 6 | Baltimore, Md. | 307 | | 12 | | 113 | 113 | 555,626 | 6,202,919 | | 133,350,433 | 237,515,470 | |
| 7 | Cleveland, Ohio. | 300 | | 11 | 24 | 55 | 302 | 274,664 | 688,611 | 573,750 | 59,327,424 | 22,035,552 | 41,310,000 |
| 8 | Buffalo, N. Y. | 115 | 70 | 23 | 9 | 34 | 68 | 1,676,051 | 21,296,997 | | 130,731,978 | 1,842,997,611 | |
| 9 | San Francisco, Cal. | 73 | | 6 | 3 | 20 | 70 | \$6,523,733 | \$821,333 | \$469,333 | \$763,699,152 | \$236,543,904 | \$135,167,904 |
| 10 | Pittsburg, Pa. | 633 | | 39 | | 80 | 164 | | 3,092,400 | | | 1,035,470,800 | |
| 11 | Cincinnati, Ohio. | 260 | | 8 | | 90 | 203 | \$3,863,920 | \$1,760,960 | | \$612,721,600 | \$548,587,600 | |
| 12 | Detroit, Mich. | 365 | | 14 | 4 | 100 | | \$872,536 | \$2,761,655 | \$2,321,730 | \$209,408,640 | \$110,466,200 | \$92,869,200 |
| 13 | Milwaukee, Wis. | 350 | 210 | | | | | 895,000 | | 125,000 | 164,970,000 | | 4,000,000 |
| 14 | New Orleans, La. | 367 | 24 | 4 | 5 | 151 | 179 | | 441,534 | | | 137,758,608 | |
| 15 | Washington, D. C. | 300 | 130 | 24 | | 62 | 142 | 1,725,407 | 1,918,678 | | 495,192,074 | 299,313,747 | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|--------------------|-----|------------------|----|----|-----|-----|------------------|------------------|------------------|------------------|------------------|------------------|
| 16 | Newark, N. J. | 325 | | 12 | | 28 | 56 | (⁹) | (⁹) | | 624,012 | 103,201 | |
| 17 | Minneapolis, Minn. | 165 | 25 | 20 | | 33 | 51 | 194,316 | 1,536,417 | 194,316 | 230,313,296 | 282,438,086 | 2,505,216 |
| 18 | Jersey City, N. J. | 140 | | 6 | | 60 | 180 | 264,000 | 2,642,400 | | 221,120,000 | 2,105,056,000 | |
| 19 | Louisville, Ky. | 260 | | 11 | 5 | 26 | 44 | 231,200 | 676,000 | 493,600 | 69,360,000 | 8,200,000 | 74,040,000 |
| 20 | Indianapolis, Ind. | 125 | | 12 | 5 | 50 | 89 | | 2,103,901 | 2,112,931 | | 2,213,163,488 | 2,23,715,510 |
| 21 | Providence, R. I. | 126 | 30 | 4 | | 49 | 65 | 183,667 | 11,600 | | 56,986,104 | 1,603,623 | |
| 22 | St. Paul, Minn. | 157 | 118 | 6 | | 18 | 36 | 813,613 | 117,000 | 40,000 | 105,769,690 | 16,210,000 | 5,200,000 |
| 23 | Rochester, N. Y. | 288 | | 4 | 6 | 63 | 81 | 1,379,576 | | 3,000 | 344,185,020 | | 4,290,000 |
| 24 | Kansas City, Mo. | 130 | 5 | 4 | 15 | 60 | 110 | 4,572,873 | 2,457,873 | 2,456,437 | 2,560,347,268 | 2,448,389,396 | 2,000,956,668 |
| 25 | Toledo, Ohio | 275 | | 6 | 4 | 16 | 42 | 2,334,400 | 2,330,800 | 2,132,000 | 78,249,600 | 12,471,200 | 7,004,800 |
| 26 | Denver, Colo. | 75 | 12 | 10 | 3 | 50 | 56 | 130,342 | 826,030 | 147,420 | 29,509,012 | 186,132,180 | 26,627,300 |
| 27 | Allegheny, Pa. | 150 | 3 | | | 127 | 24 | 1,021,152 | 2,816,886 | 2,96,800 | 2,49,015,296 | 2,11,572,352 | 2,20,908,800 |
| 28 | Columbus, Ohio | 127 | | 6 | 8 | 19 | 66 | 319,390 | 2,052,475 | 475,909 | 2,76,653,600 | 2,139,237,200 | 2,19,036,360 |
| 29 | Worcester, Mass. | 35 | 10 | 5 | | 55 | 88 | 1,800,500 | 2,303,500 | | 42,237,000 | 28,350,000 | |
| 30 | Los Angeles, Cal. | 94 | (⁹) | 10 | 1 | 12 | 54 | 196,800 | 153,491 | 12,375 | 53,747,200 | 212,340,232 | 1,497,355 |
| 31 | Memphis, Tenn. | 40 | 16 | 5 | | 6 | 18 | 24,000 | 83,000 | 133,000 | 6,768,000 | 23,406,000 | 11,970,000 |
| 32 | Omaha, Nebr. | 29 | | 4 | | 10 | 24 | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) |
| 33 | New Haven, Conn. | 62 | | 2 | | 41 | 82 | 2,147,000 | 2,88,000 | | 2,59,000,000 | 2,528,000 | |
| 34 | Syracuse, N. Y. | 160 | 140 | | 20 | 20 | 35 | (⁹) | (⁹) | 623,344 | (⁹) | | 2,300,670 |
| 35 | Scranton, Pa. | 115 | | 2 | 1 | 11 | 19 | 248,459 | | | 59,630,160 | | 32,457,888 |
| 36 | St. Joseph, Mo. | 17 | | | | 3 | 6 | 68,761 | | 161,008 | 17,628,300 | | 8,372,416 |
| 37 | Paterson, N. J. | 101 | | 2 | | 24 | 24 | | 173,500 | | | 9,160,000 | |
| 38 | Fall River, Mass. | 50 | | 4 | | 39 | 66 | 229,837 | 24,450 | | 2,55,160,880 | 2,1,956,000 | |
| 39 | Portland, Oreg. | 55 | 6 | 3 | | 20 | 38 | 37,500 | 225,000 | | 4,750,000 | 60,500,000 | |
| 40 | Atlanta, Ga. | 52 | | 6 | | 22 | 36 | | 2,450,000 | | | 2,109,200,000 | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----|---------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| 41 | Seattle, Wash. | 82 | | 4 | 7 | 26 | 31 | 35,000 | 160,000 | 90,000 | 5,873,622 | 35,044,276 | 8,934,072 |
| 42 | Dayton, Ohio | 40 | | | | 13 | 15 | 2,232,000 | | | 2,131,664,000 | | |
| 43 | Albany, N. Y. | 113 | | 10 | | 9 | 40 | 248,952 | 1,284,237 | | 5,974,848 | 107,875,908 | |
| 44 | Grand Rapids, Mich. | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) | (⁹) |
| 45 | Cambridge, Mass. | 40 | | 6 | | 54 | 110 | 107,000 | 200,000 | | | | |
| 46 | Lowell, Mass. | 101 | | 3 | | 33 | 48 | 124,800 | 62,400 | | 26,956,800 | 2,246,400 | |
| 47 | Hartford, Conn. | 68 | 12 | 2 | 2 | 13 | 13 | 221,933 | 182,000 | 160,304 | 53,263,920 | 32,760,000 | 1,923,648 |
| 48 | Reading, Pa. | 30 | 25 | | 1 | 3 | 6 | 536,680 | | 536,680 | 166,404,160 | | 4,293,440 |
| 49 | Richmond, Va. | 77 | | 2 | 1 | 35 | 41 | | 1,002,631 | | | 61,219,800 | |
| 50 | Nashville, Tenn. | 37 | 9 | 5 | | 5 | 15 | 63,780 | 296,708 | | 17,220,600 | 87,232,250 | |
| 51 | Trenton, N. J. | 80 | 63 | 1 | | 12 | 14 | 470,000 | 88,000 | | 112,800,000 | 3,520,000 | |
| 52 | Wilmington, Del. | 40 | | 1 | | 12 | 12 | 156,249 | 121,929 | | 11,465,428 | 6,340,398 | |
| 53 | Camden, N. J. | 30 | | 4 | | 9 | 13 | 296,029 | 843,278 | | 55,061,394 | 13,554,955 | |
| 54 | Bridgeport, Conn. | 61 | | 1 | | 20 | 20 | 99,774 | 17,600 | | 28,945,760 | 1,232,000 | |
| 55 | Lynn, Mass. | 33 | 8 | 3 | | 5 | 6 | 123,873 | 124,373 | | 29,729,520 | 14,924,760 | |
| 56 | Troy, N. Y. | 274 | 75 | 6 | (⁹) | (⁹) | (⁹) | 843,889 | 281,296 | | 147,680,575 | 24,754,048 | 300,000 |
| 57 | Des Moines, Iowa | 21 | | 4 | 1 | 11 | 18 | 40,000 | 173,000 | 122,000 | 5,240,000 | 21,924,000 | 732,000 |
| 58 | New Bedford, Mass. | (⁶) | | 5 | | | | | | | | | |
| 59 | Springfield, Mass. | 48 | | 2 | | 10 | 12 | 166,836 | 58,344 | 25,638 | 38,038,608 | 16,749,526 | 2,358,696 |
| 60 | Oakland, Cal. | 96 | | 6 | | 27 | 35 | 422,400 | 1,206,933 | | 18,168,200 | 188,281,548 | |

1 Included also in Table 35, among patrolmen "detailed on special duties."

2 Estimated.

3 Exclusive of those employed by contractors.

4 Number.

5 Includes all refuse not reported under other heads.

6 Not reported.

7 Street sprinkling done by private parties.

and the number assigned to each, see page 94.]

[illegible]

| | | | | | | | | | | | | | | |
|-------|---------|-----|-----------|---------|---------|---------|-------|-----------|-------|-------|--------|---|----|----|
| (9) | (9) | 2 | (8) | 1,032.0 | 17,078 | 17,078 | (9) | 2,387,383 | 141 | (9) | (9) | 3 | 29 | 16 |
| 146.2 | 2428 | 212 | 7,129,396 | 303.8 | 22,023 | 22,023 | 11 | 3,995 | | (9) | (9) | 4 | 8 | 17 |
| 15.0 | (9) | 6 | 309,008 | 17.3 | 93,900 | | 4,063 | | 1,560 | (9) | (9) | 1 | 4 | 18 |
| (9) | 240 | 30 | 1,019,770 | 34.0 | | | (9) | 79,268 | (9) | (9) | (9) | 1 | 10 | 19 |
| 270.0 | 2400 | 40 | 2,657,437 | 206.0 | 230,000 | 230,000 | 2600 | (8) | 2150 | (9) | (9) | 3 | 10 | 20 |
| 194.0 | 2140 | 4 | 690,273 | 39.2 | 17,000 | | 2455 | (8) | (8) | (9) | (9) | 1 | 1 | 21 |
| 220.0 | (9) | 73 | 3,000,000 | 157.0 | 24,060 | | 705 | (8) | (8) | (9) | (9) | 5 | 10 | 22 |
| 41.5 | 1,404 | 35 | 1,877,040 | 118.5 | 34,788 | | 4782 | 116,516 | (8) | (8) | (9) | 2 | 5 | 23 |
| | 2270 | 730 | 2,525,000 | 2,222.0 | 221,000 | | 2585 | (9) | (9) | (9) | (9) | 2 | | 24 |
| | (9) | 75 | 2,788,000 | 75.0 | 13,078 | 13,078 | 4,491 | (8) | (8) | (9) | (8) | 2 | 16 | 25 |
| 714.4 | 2175 | 72 | 2,258,480 | 2894.0 | 44,815 | 44,815 | 615 | (9) | (9) | (9) | 17,014 | 2 | 11 | 26 |
| | | 30 | 2,352,000 | 720.0 | (8) | | 4710 | (8) | (8) | (9) | (9) | 1 | 7 | 27 |
| | 700 | 12 | 2,205,000 | 10.0 | 16,948 | 16,948 | 2,931 | (8) | (8) | (9) | (9) | 2 | 7 | 28 |
| 110.5 | 2708 | 45 | 1,202,660 | 82.0 | 11,325 | 11,325 | (8) | (8) | (8) | (9) | (9) | 4 | 6 | 29 |
| 308.7 | 35 | 102 | 8,829,935 | 376.2 | 240,850 | 220,850 | 1,107 | 7,300 | 7,260 | | 8,240 | 5 | 11 | 30 |
| | 135 | 36 | (9) | 110.0 | 21,440 | 21,440 | 145 | 27,133 | (8) | (9) | 3,875 | 3 | 10 | 31 |
| (9) | (9) | (9) | (9) | (9) | (9) | (9) | (8) | (8) | (8) | (9) | (8) | 2 | 2 | 32 |
| 375.0 | 2,10300 | 36 | 2,464,000 | 140.0 | 26,500 | 26,500 | (8) | (8) | (10) | (8) | (8) | 1 | 4 | 33 |
| | 2450 | 16 | 1,211,111 | 66.3 | 9,058 | 9,058 | 133 | 53,540 | | (8) | (8) | 2 | 4 | 34 |
| (9) | 216 | 1 | 133,025 | (9) | (9) | (11) | 88 | (8) | (8) | (8) | (8) | 1 | 1 | 35 |
| 55.0 | 216 | 710 | 2234,417 | 710.5 | (8) | | (8) | (8) | (8) | (8) | (8) | | | 36 |
| 70.0 | 800 | (8) | (8) | 6,000 | | 6,000 | 240 | 50,000 | | (8) | (8) | 3 | 6 | 37 |
| | 179 | 40 | 1,357,546 | 89.0 | 28,596 | 28,596 | 260 | 29,680 | | (8) | (8) | 2 | 2 | 38 |
| 270.0 | (9) | 26 | (9) | 204.0 | 19,080 | 19,080 | 160 | (8) | 8 | (8) | (8) | 1 | 2 | 39 |
| 29.0 | 288 | (9) | 350,000 | 20.0 | 87,085 | 65,302 | 475 | | | 4,990 | (8) | 2 | 7 | 40 |

| | | | | | | | | | | | | | | |
|---------|-----------|-----|-----------|-------|---------|---------|--------|--------|----------|-------|---------|---|---|----|
| (45) | (9) | 8 | (9) | (9) | (9) | (8) | (8) | (8) | (8) | (8) | (8) | 3 | 6 | 41 |
| 45.0 | 167 | 78 | (6) | 75.5 | 213,232 | 211,232 | 2,000 | 4 | 2,12,000 | 2,650 | 250,000 | 1 | 6 | 42 |
| | (9) | 6 | (9) | (9) | (9) | | | (8) | (8) | (8) | (8) | 2 | 6 | 43 |
| | (9) | (9) | (9) | (9) | 7,906 | 7,906 | | 42,164 | (8) | (8) | (8) | 1 | 6 | 44 |
| 87.0 | 103 | 48 | 1,572,414 | 100.0 | 11,146 | | 11,146 | (8) | 650,000 | (8) | | 2 | 4 | 45 |
| | | | | | | | | | | | | | | |
| | 204 | 21 | 2,374,299 | 131.4 | 4,323 | 664 | 3,659 | 4179 | 43,872 | 250 | | 1 | 3 | 46 |
| 1,800.0 | 600 | 6 | 901,235 | 51.8 | 18,400 | | 18,400 | 4138 | 651,600 | | | 1 | 3 | 47 |
| | 90 | 3 | 2,400,000 | 75.0 | 7,500 | | 7,500 | (9) | (9) | (9) | | 2 | | 48 |
| 241.0 | 2,131,390 | | | | 5,069 | 5,069 | | (8) | (18) | (8) | | 3 | 4 | 49 |
| | 299 | 15 | 2,393,600 | 85.0 | 2,432 | | 2,432 | 510 | 20,346 | (8) | 14,862 | 2 | 9 | 50 |
| | | | | | | | | | | | | | | |
| (8) | 75 | | | | 9,912 | 9,912 | | (9) | 27,389 | (8) | | | 2 | 51 |
| 20.0 | 150 | 1 | 278,178 | 18.0 | 7,926 | 7,926 | | 215 | 27,720 | 6,693 | | 2 | 4 | 52 |
| | (9) | | | | 2,600 | 1,900 | 700 | (6) | (6) | (6) | (6) | 1 | 4 | 53 |
| 86.0 | 240 | 15 | 942,180 | 41.0 | 8,172 | 8,172 | | 305 | (8) | (8) | (8) | 1 | 1 | 54 |
| 110.0 | 66 | 21 | (9) | 43.0 | 8,512 | 8,512 | 8,512 | 106 | 35,689 | 726 | | 1 | 3 | 55 |
| | | | | | | | | | | | | | | |
| 40.0 | 200 | 10 | 1,203,889 | 63.0 | 9,479 | 1,137 | 8,342 | 1,054 | 31,598 | 1,579 | (8) | 1 | 8 | 56 |
| 69.7 | 300 | 15 | 1,23,466 | 74.0 | (8) | | | (8) | (8) | (8) | (8) | | 6 | 57 |
| 100.0 | (9) | | | | 5,462 | 5,462 | | 125 | 16,000 | (8) | (8) | 1 | 3 | 58 |
| 203.3 | 406 | 23 | (8) | 83.8 | 3,500 | | 3,500 | (8) | 30,652 | (8) | (8) | 2 | 2 | 59 |
| | | 46 | (8) | 235.0 | (8) | | | (8) | | (8) | (8) | 2 | 3 | 60 |

¹² Including some employees engaged in refuse collection.

STATISTICS OF CITIES.

TABLE 40.—STREET CLEANING, STREET SPRINKLING, COLLECTION

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | STREET CLEANING. | | | | | | | | | |
|--------------|-----------------------|------------------------------|-------------------------|--------------------------|--------------------|-------------------|-------------------|--|----------------------|-------------------------|---|
| | | Average number of employees. | Equipment. | | | | | Streets regularly cleaned. | | | |
| | | | Hand sweeping machines. | Power sweeping machines. | Flushing machines. | Carts and wagons. | Horses and mules. | Area (square yards) subject to regular cleaning. | | | Total number of square yards cleaned during year. |
| | | | | | | | | Swept by hand. | Swept by machine. | Cleaned by flushing. | |
| 61 | Lawrence, Mass. | 29 | 3 | 2 | | 4 | 12 | | 112,977 | | 4,519,880 |
| 62 | Somerville, Mass. | 25 | | | | 10 | 14 | 25,000 | (⁴) | | 47,959,860 |
| 63 | Kansas City, Kans. | 20 | | | | 8 | 14 | ² 1,356,180 | | ² 19,266,160 | |
| 64 | Savannah, Ga. | 40 | | 2 | | 20 | 55 | 140,814 | 524,316 | 43,933,968 | 54,528,864 |
| 65 | Hoboken, N. J. | 35 | | 2 | | 7 | 10 | ² 846,400 | ² 422,400 | 347,078 | 94,408 |
| 66 | Peoria, Ill. | 40 | | 2 | | 11 | 32 | 345,900 | 420,000 | 79,557,000 | 15,960,000 |
| 67 | Duluth, Minn. | 12 | | 2 | 1 | | | ² 99,204 | ² 99,203 | ² 99,204 | ² 4,761,744 |
| 68 | Utica, N. Y. | 120 | 56 | 12 | | 14 | 49 | 933,333 | | | 180,451,108 |
| 69 | Manchester, N. H. | 24 | | 1 | | 30 | 16 | 80,000 | 125,000 | (⁵) | (⁵) |
| 70 | Evanston, Ind. | 28 | | 3 | | 9 | 24 | 696,000 | | | 33,993,900 |
| 71 | Yonkers, N. Y. | 61 | | 1 | | 29 | 57 | 1,315,182 | 180,074 | 134,026,400 | 43,217,760 |
| 72 | San Antonio, Tex. | 31 | | 3 | | 28 | 32 | | 223,534 | | ² 80,000,000 |
| 73 | Elizabeth, N. J. | 65 | 20 | 4 | | 17 | 20 | ² 105,600 | ² 105,600 | ² 9,792,800 | ² 9,792,800 |
| 74 | Waterbury, Conn. | 20 | | 1 | | 6 | 4 | 120,000 | 6,000 | 32,400,000 | 250,000 |
| 75 | Salt Lake City, Utah. | 40 | 12 | | 3 | 24 | 48 | 259,019 | 259,019 | (⁴) | (⁴) |
| 76 | Erie, Pa. | 15 | | 3 | | 8 | | 565,558 | | 36,290,856 | |
| 77 | Wilkesbarre, Pa. | 32 | | 4 | | 12 | 12 | 146,330 | | | 36,875,160 |
| 78 | Schenectady, N. Y. | 40 | 8 | 6 | | 8 | 28 | 185,209 | 359,232 | 21,930,615 | 49,666,890 |
| 79 | Norfolk, Va. | 55 | | 3 | 3 | 30 | 39 | 299,010 | 330,998 | 93,291,120 | 50,671,400 |
| 80 | Houston, Tex. | 34 | | 3 | | 9 | 18 | 36,225 | 167,756 | 35,109 | 12,222,125 |
| 81 | Charleston, S. C. | 34 | | 3 | | 6 | 10 | 247,221 | 475,349 | 12,855,492 | 27,179,872 |
| 82 | Harrisburg, Pa. | 55 | 20 | | | 7 | 9 | 370,329 | | 111,098,700 | 26,982,420 |
| 83 | Portland, Me. | 45 | | 3 | | 6 | 10 | 120,000 | 120,000 | (⁵) | (⁵) |
| 84 | Dallas, Tex. | 23 | 16 | | 4 | 3 | 60 | 190,080 | 190,080 | 190,080 | (⁵) |
| 85 | Tacoma, Wash. | 15 | | 1 | 3 | 7 | 10 | 55,683 | 50,000 | 50,206 | 13,704,900 |
| 86 | Terre Haute, Ind. | 35 | | | 2 | 7 | 14 | 330,152 | | 93,872 | 3,200,000 |
| 87 | Youngstown, Ohio. | 20 | | | 4 | | 11 | ² 50,000 | | ² 400,000 | 28,161,600 |
| | | | | | | | | | | ² 15,600,000 | ² 33,800,000 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|----------------------|----|----|---|---|----|-----------------|----------------------|----------------------|---------------------|-------------------------|-------------------------|-------------------------|
| 88 | Fort Wayne, Ind. | 20 | 28 | 2 | 1 | 10 | | 403,814 | 315,652 | 719,466 | 84,800,940 | 50,362,620 | 11,047,820 |
| 89 | Holyoke, Mass. | 20 | 1 | 2 | | 14 | | ² 44,600 | ² 144,900 | | 8,563,200 | ² 10,032,000 | |
| 90 | Akron, Ohio. | 35 | | | | 1 | 2 | 246,976 | | | 44,455,680 | | |
| 91 | Brockton, Mass. | 18 | | 1 | | 37 | 21 | ² 80,000 | ² 100,000 | | (⁵) | (⁵) | |
| 92 | Saginaw, Mich. | 70 | 57 | 3 | | 5 | 12 | 476,284 | 336,926 | | 110,019,640 | 5,896,205 | |
| 93 | Lincoln, Nebr. | 30 | 6 | 2 | | 6 | | 66,028 | 471,011 | | 12,677,376 | 30,144,704 | |
| 94 | Lancaster, Pa. | 9 | | 1 | | 3 | 3 | | 135,683 | | | 8,140,980 | |
| 95 | Covington, Ky. | 15 | | 2 | | 5 | 10 | | 169,700 | | | 37,334,000 | |
| 96 | Altoona, Pa. | 18 | | 2 | 3 | 5 | 5 | 30,624 | 211,200 | | 7,431,000 | 44,352,000 | |
| 97 | Spokane, Wash. | 21 | 4 | 3 | | 5 | 16 | ² 95,000 | ² 110,000 | | ² 18,750,000 | ² 20,000,000 | |
| 98 | Birmingham, Ala. | 20 | 12 | 4 | | 2 | 10 | | 205,350 | | | 44,553,340 | |
| 99 | Pawtucket, R. I. | 27 | 5 | | | 5 | 5 | ² 176,000 | | | 10,504,000 | | |
| 100 | South Bend, Ind. | 43 | 16 | | | 5 | | 825,775 | | | 61,954,112 | | |
| 101 | Binghamton, N. Y. | 26 | | 2 | | | | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) |
| 102 | Augusta, Ga. | 7 | | 2 | | 3 | 6 | | 104,089 | | | 16,237,884 | |
| 103 | Bayonne, N. J. | 21 | | 1 | | 4 | 4 | 91,550 | 62,250 | | 17,577,600 | 3,984,000 | |
| 104 | Mobile, Ala. | 15 | | 1 | | 5 | 5 | | 198,904 | | | 61,958,048 | |
| 105 | Johnstown, Pa. | 30 | 3 | 3 | 3 | 15 | ² 27 | ² 645,333 | ² 176,000 | | ² 51,626,640 | ² 51,626,640 | 352,000 |
| 106 | McKeesport, Pa. | 20 | | | | 9 | 18 | 810,186 | | | 95,222,320 | | |
| 107 | Dubuque, Iowa | 8 | | 1 | | 1 | 2 | 110,622 | | | 6,673,940 | | |
| 108 | Butte, Mont. | 16 | | 2 | | | | | 70,000 | | | ² 7,350,000 | |
| 109 | Springfield, Ohio. | 40 | | | | 6 | 20 | 262,253 | | | 81,822,000 | | |
| 110 | Wheeling, W. Va. | 16 | | | | 10 | 13 | ² 76,000 | | ² 76,000 | 3,952,000 | | 3,952,000 |
| 111 | Sioux City, Iowa | 18 | 14 | 1 | | 5 | 10 | 2,695,744 | 124,492 | | 58,228,056 | 13,455,136 | |
| 112 | Bay City, Mich. | 31 | 21 | 2 | | 6 | 10 | 153,885 | 306,790 | | 41,823,400 | 9,203,700 | |
| 113 | Allentown, Pa. | 35 | | | 2 | 4 | 8 | 175,000 | | 175,000 | 15,150,000 | | 15,150,000 |
| 114 | Davenport, Iowa. | 48 | 22 | 3 | | 9 | 31 | 184,860 | 508,560 | | ² 14,788,800 | ² 40,684,800 | |
| 115 | Montgomery, Ala. | 18 | 15 | 3 | | 5 | 12 | 235,407 | | | 36,723,492 | | |
| 116 | East St. Louis, Ill. | 15 | | 2 | 2 | 2 | 12 | ² 10,500 | ² 633,600 | ² 79,200 | ² 432,960 | ² 25,977,600 | ² 12,988,800 |
| 117 | Little Rock, Ark. | | 4 | | 1 | 2 | 4 | 81,249 | | | 3,168,711 | | |
| 118 | Quincy, Ill. | 17 | 12 | | | 12 | 28 | 665,238 | | | 32,340,120 | | |
| 119 | York, Pa. | 6 | | | | 3 | | ² 138,432 | | | ² 13,843,200 | | |
| 120 | Springfield, Ill. | 39 | | 2 | 2 | 16 | 20 | 165,193 | 36,100 | 68,400 | 49,577,900 | 1,877,200 | 20,520,000 |
| 121 | Malden, Mass. | 20 | | 1 | | 2 | 2 | | 24,000 | | | 792,000 | |
| 122 | Canton, Ohio. | 25 | | | | 4 | 5 | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) | (⁵) |

¹ Included also in Table 35, among patrolmen "detailed on special duties."² Estimated.³ Number.⁴ Not reported.⁵ No city record.⁶ Disposed of by householders.⁷ Includes all refuse not reported under other heads.⁸ Street sprinkling done by private parties.

GENERAL TABLES.

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OF REFUSE, AND FOOD AND SANITARY INSPECTORS: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| STREET CLEAN- ING—continued. | | STREET SPRINKLING. | | | GARBAGE AND OTHER REFUSE COLLECTED (TONS). | | | | | | | | | | FOOD AND SANITARY INSPECTORS. | | | City num- ber. |
|---|---|---|---------------------------------|--------------------|--|-------------------|-------------------|-----------------------------------|--------------------|--------------------|--------------------|--------------------|--------------------|-----------------------|----------------------------------|---|----|----------------------|
| Miles of streets occasionally cleaned. | Average amount (tons) of sweep- ings re- moved per week. | Average num- ber of em- ploy- ees. | Streets regularly sprinkled. | | Garbage. | | | | Dead an- imals. | Ashes. | Waste paper. | Night soil. | Other refuse. | Food in- spectors. | Sani- tary in- spectors. | Employ- ees of police de- part- ment in- cluded in forego- ¹ | | |
| | | | Area (square yards). | Length (miles). | Total. | Burned. | Re- duced. | Other- wise disposed of. | | | | | | | | | | |
| 70.0 | 12 | 16 | 821,333. | 28.0 | 25,259 | | | 25,259 | 319 | 12,661 | 1,097 | 188 | 160 | 1 | 1 | | 61 | |
| 23.4 | 67 | 32 | (¹) | 75.0 | (²) | (³) | (⁴) | (⁵) | (⁶) | (⁷) | (⁸) | (⁹) | (¹⁰) | 1 | 2 | | 62 | |
| | 175 | | | | (¹¹) | | | | 65 | (¹²) | (¹³) | (¹⁴) | (¹⁵) | | 9 | | 63 | |
| 9.0 | 160 | 2 | 524,316 | 26.0 | 12,734 | | | 12,734 | 138 | (¹⁶) | 460 | (¹⁷) | (¹⁸) | 1 | 8 | | 64 | |
| (¹⁹) | (²⁰) | (²¹) | (²²) | (²³) | 79,000 | | | 9,000 | (²⁴) | (²⁵) | | (²⁶) | (²⁷) | | 2 | 1 | 65 | |
| 5.0 | 360 | (²⁸) | 888,000 | 85.0 | (²⁹) | | | (³⁰) | (³¹) | (³²) | (³³) | (³⁴) | (³⁵) | 2 | 3 | | 66 | |
| (³⁶) | (³⁷) | 13 | 323,400 | 15.3 | 9,000 | 9,000 | | | (³⁸) | (³⁹) | (⁴⁰) | (⁴¹) | (⁴²) | 2 | 8 | | 67 | |
| | 540 | 81 | 826,300 | 80.9 | 8,962 | | 8,962 | | 102 | 230,000 | 770 | | 11 | 2 | 5 | | 68 | |
| 55.0 | (⁴³) | 19 | 1,012,000 | 60.0 | 2,675 | | | 2,675 | (⁴⁴) | 25,600 | 2,750 | | 21,540 | 1 | 3 | | 69 | |
| 48.0 | 420 | 8 | 227,717 | 10.0 | 2,745,500 | 2,4,500 | | | 4 | (⁴⁵) | | (⁴⁶) | (⁴⁷) | 1 | 2 | 1 | 70 | |
| (⁴⁸) | (⁴⁹) | 19 | 1,316,414 | 88.4 | (⁵⁰) | (⁵¹) | (⁵²) | (⁵³) | (⁵⁴) | (⁵⁵) | (⁵⁶) | (⁵⁷) | (⁵⁸) | 1 | 4 | | 71 | |
| | (⁵⁹) | 9 | 894,136 | 40.0 | (⁶⁰) | (⁶¹) | (⁶²) | (⁶³) | (⁶⁴) | (⁶⁵) | (⁶⁶) | (⁶⁷) | (⁶⁸) | 1 | 9 | | 72 | |
| 215.0 | 125 | 2 | 2127,600 | 27.2 | 728,000 | | | 28,000 | 571 | (⁶⁹) | (⁷⁰) | (⁷¹) | (⁷²) | 1 | 4 | | 73 | |
| 50.0 | 280 | (⁷³) | (⁷⁴) | (⁷⁵) | 10,500 | | 10,500 | | 172 | (⁷⁶) | (⁷⁷) | (⁷⁸) | (⁷⁹) | 1 | 1 | | 74 | |
| 26.0 | 290 | 55 | (⁸⁰) | 26.7 | 2,712 | 2,712 | | | 134 | 214,660 | 23,756 | 18,442 | 243,980 | 1 | 4 | | 75 | |
| 20.0 | (⁸¹) | (⁸²) | (⁸³) | (⁸⁴) | (⁸⁵) | | | | (⁸⁶) | (⁸⁷) | (⁸⁸) | (⁸⁹) | (⁹⁰) | 1 | 5 | | 76 | |
| | 100 | 6 | (⁹¹) | 25.0 | (⁹²) | | | | (⁹³) | (⁹⁴) | (⁹⁵) | (⁹⁶) | (⁹⁷) | 1 | 4 | | 77 | |
| 24.0 | 170 | (⁹⁸) | 367,005 | 15.0 | (⁹⁹) | | | | (¹⁰⁰) | (¹⁰¹) | (¹⁰²) | (¹⁰³) | (¹⁰⁴) | 2 | 6 | | 78 | |
| | 847 | | | | 2,298 | 2,298 | | | (¹⁰⁵) | (¹⁰⁶) | (¹⁰⁷) | (¹⁰⁸) | (¹⁰⁹) | 1 | 5 | 2 | 79 | |
| 364.0 | 43 | 14 | 167,756 | 4.0 | 21,235 | 2,365 | | 2,970 | (¹¹⁰) | (¹¹¹) | (¹¹²) | 1,123 | (¹¹³) | 2 | 5 | | 80 | |
| 33.2 | 275 | | | | 19,096 | | | 19,096 | (¹¹⁴) | (¹¹⁵) | (¹¹⁶) | (¹¹⁷) | (¹¹⁸) | 1 | 4 | | 81 | |
| 44.4 | 39 | | | | (¹¹⁹) | | | | (¹²⁰) | (¹²¹) | (¹²²) | (¹²³) | (¹²⁴) | 1 | 1 | | 82 | |
| 50.0 | 157 | | | | 4,000 | | | 4,000 | (¹²⁵) | (¹²⁶) | (¹²⁷) | (¹²⁸) | (¹²⁹) | 1 | 3 | | 83 | |
| 7.0 | (¹²⁹) | 23 | (¹³⁰) | 229.0 | (¹³¹) | | | | (¹³²) | (¹³³) | (¹³⁴) | (¹³⁵) | (¹³⁶) | 2 | 2 | | 84 | |
| (¹³⁷) | (¹³⁸) | 6 | (¹³⁹) | (¹⁴⁰) | (¹⁴¹) | | | | (¹⁴²) | (¹⁴³) | (¹⁴⁴) | (¹⁴⁵) | (¹⁴⁶) | 2 | 1 | | 85 | |
| 84.9 | 270 | 810 | 28,161,600 | 81,200.0 | 4,000 | 4,000 | | | (¹⁴⁷) | (¹⁴⁸) | (¹⁴⁹) | (¹⁵⁰) | (¹⁵¹) | 1 | 4 | | 86 | |
| | 108 | (¹⁵²) | 88,000 | (¹⁵³) | (¹⁵⁴) | | | | (¹⁵⁵) | (¹⁵⁶) | (¹⁵⁷) | (¹⁵⁸) | (¹⁵⁹) | 1 | 4 | | 87 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------|--------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|---|---|-----|
| 208.0 | (¹) | (²) | 8719,466 | 837.0 | 7,617 | 7,617 | | 2,113 | (³) | (⁴) | (⁵) | (⁶) | 1 | 2 | | 88 |
| 35.0 | 75 | 16 | 873,400 | 42.8 | 23,000 | | 23,000 | 216 | 2,78,640 | 2300 | (⁷) | (⁸) | 2 | 3 | | 89 |
| 35.0 | (⁹) | 10 | 124,966 | 4.4 | (¹⁰) | | | (¹¹) | (¹²) | (¹³) | (¹⁴) | (¹⁵) | 1 | 1 | | 90 |
| | (¹⁶) | 17 | 953,300 | 65.0 | 25,100 | | 25,100 | 450 | 2,710,900 | (¹⁷) | (¹⁸) | (¹⁹) | 2 | 2 | | 91 |
| 8.4 | (²⁰) | | | | (²¹) | | | | 2500 | (²²) | (²³) | (²⁴) | 1 | 2 | 2 | 92 |
| | 2100 | 83 | (²⁵) | 84.0 | 375 | | 375 | (²⁶) | (²⁷) | (²⁸) | (²⁹) | (³⁰) | | 3 | | 93 |
| 45.0 | (³¹) | 1 | 135,683 | 6.0 | 4,500 | 4,500 | | (³²) | (³³) | (³⁴) | (³⁵) | (³⁶) | 1 | | 1 | 94 |
| 82.5 | 60 | 81 | 853,000 | 83.0 | 2,800 | 2,800 | | (³⁷) | 17,000 | (³⁸) | (³⁹) | 2,200 | | | 1 | 95 |
| | 270 | 1 | 211,200 | 10.0 | (⁴⁰) | | | (⁴¹) | (⁴²) | (⁴³) | (⁴⁴) | (⁴⁵) | | 3 | | 96 |
| 290.0 | 100 | 26 | 2,050,000 | 70.0 | (⁴⁶) | | | (⁴⁷) | (⁴⁸) | (⁴⁹) | (⁵⁰) | (⁵¹) | 2 | 3 | | 97 |
| (⁵²) | 275 | 5 | 205,350 | 7.9 | 715,655 | | 15,655 | 327 | | 684 | 903 | | 4 | 2 | | 98 |
| 80.6 | 98 | 5 | 380,000 | 75.0 | (⁵³) | | | (⁵⁴) | (⁵⁵) | (⁵⁶) | (⁵⁷) | (⁵⁸) | 1 | 1 | | 99 |
| 103.4 | 1172 | | | | 25 | 25 | | (⁵⁹) | (⁶⁰) | (⁶¹) | (⁶²) | (⁶³) | 1 | 1 | 1 | 100 |
| (⁶⁴) | (⁶⁵) | 2 | (⁶⁶) | (⁶⁷) | (⁶⁸) | | | (⁶⁹) | (⁷⁰) | (⁷¹) | (⁷²) | (⁷³) | | 2 | | 101 |
| | 22 | 8 | 274,760 | 11.7 | 20,764 | 20,764 | | 58 | 218 | | | | 2 | 5 | | 102 |
| 10.4 | 150 | 3 | 288,400 | 10.4 | 719,789 | | 19,789 | | | | (⁷⁴) | | | 2 | | 103 |
| 7.0 | 250 | | | | 2,860 | | 2,860 | | | | (⁷⁵) | | 2 | 3 | 2 | 104 |
| 4.0 | 100 | 3 | (⁷⁶) | 22.0 | (⁷⁷) | | | (⁷⁸) | (⁷⁹) | (⁸⁰) | (⁸¹) | (⁸²) | | 1 | | 105 |
| | 150 | 135 | 810,186 | 1827.5 | (⁸³) | | | (⁸⁴) | (⁸⁵) | (⁸⁶) | (⁸⁷) | (⁸⁸) | 1 | 2 | 2 | 106 |
| 89.0 | | 9 | 528,000 | 22.5 | 2600 | | 2600 | 215 | (⁸⁹) | (⁹⁰) | (⁹¹) | (⁹²) | | 1 | | 107 |
| | (⁹³) | 21 | 2944,700 | 25.0 | 279,100 | | 29,100 | 300 | | | 2900 | | 1 | 1 | | 108 |
| (⁹⁴) | (⁹⁵) | 1310 | 18982,250 | 1340.8 | 3,585 | | 3,585 | (⁹⁶) | 718,980 | (⁹⁷) | | | 1 | 1 | | 109 |
| 35.0 | 180 | 132 | 1826,400 | 181.5 | 5,632 | 5,632 | | 60 | (⁹⁸) | (⁹⁹) | 9,243 | (¹⁰⁰) | | 1 | | 110 |
| | 337 | | | | 13,728 | | 13,728 | 187 | 4,992 | (¹⁰¹) | (¹⁰²) | (¹⁰³) | | 1 | 1 | 111 |
| | 12 | 2 | (¹⁰⁴) | (¹⁰⁵) | (¹⁰⁶) | | | 703 | 14700 | (¹⁰⁷) | (¹⁰⁸) | (¹⁰⁹) | 1 | 2 | | 112 |
| | (¹¹⁰) | 810 | (¹¹¹) | 7.6 | 2,824 | 2,824 | | 326 | (¹¹²) | (¹¹³) | (¹¹⁴) | (¹¹⁵) | 3 | 3 | | 113 |
| | 216 | 10 | (¹¹⁶) | 37.0 | 5,320 | 897 | | 4,423 | (¹¹⁷) | (¹¹⁸) | (¹¹⁹) | 511 | 7,077 | 1 | 1 | 114 |
| 2.3 | 320 | | | | 719,032 | | 19,032 | 2,761 | (¹²⁰) | (¹²¹) | (¹²²) | (¹²³) | (¹²⁴) | 3 | 5 | 115 |
| (¹²⁵) | (¹²⁶) | (¹²⁷) | 2822,400 | 2820.0 | 28,500 | | 28,500 | 375 | (¹²⁸) | (¹²⁹) | (¹³⁰) | (¹³¹) | (¹³²) | 1 | 2 | 116 |
| | 6 | 2 | 359,040 | 17.0 | (¹³³) | | | (¹³⁴) | (¹³⁵) | (¹³⁶) | (¹³⁷) | (¹³⁸) | (¹³⁹) | | 4 | 117 |
| | 200 | 86 | (¹⁴⁰) | 825.2 | 9,006 | | 9,006 | 1,178 | (¹⁴¹) | (¹⁴²) | (¹⁴³) | (¹⁴⁴) | (¹⁴⁵) | | 2 | 118 |
| | 78 | 84 | 81,098,698 | 85.6 | 3,102 | 3,102 | | (¹⁴⁶) | (¹⁴⁷) | (¹⁴⁸) | (¹⁴⁹) | (¹⁵⁰) | (¹⁵¹) | | 1 | 119 |
| 125.0 | 25,000 | 4 | 48,822,400 | 1,460.0 | (¹⁵²) | | | (¹⁵³) | (¹⁵⁴) | (¹⁵⁵) | (¹⁵⁶) | (¹⁵⁷) | (¹⁵⁸) | 3 | 4 | 120 |
| (¹⁵⁹) | (¹⁶⁰) | 12 | 447,000 | 28.2 | 4,707 | | 4,707 | (¹⁶¹) | 14,019 | (¹⁶²) | 1,717 | (¹⁶³) | (¹⁶⁴) | 1 | 3 | 121 |
| 19.0 | (¹⁶⁵) | (¹⁶⁶) | (¹⁶⁷) | (¹⁶⁸) | (¹⁶⁹) | | | (¹⁷⁰) | (¹⁷¹) | (¹⁷²) | (¹⁷³) | (¹⁷⁴) | (¹⁷⁵) | | | 122 |

⁹ Street sprinkling done by street railway.¹⁰ All refuse other than garbage and night soil collected with street sweepings.¹¹ Waste paper collected with street sweepings.¹² Flushed twice during year.¹³ Part of street sprinkling done by private parties.¹⁴ Wagonloads.

STATISTICS OF CITIES.

TABLE 40.—STREET CLEANING, STREET SPRINKLING, COLLECTION

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1935—Continued.

| City number. | CITY. | STREET CLEANING. | | | | | | | | | | | | |
|--------------|----------------------|------------------------------|-------------------------|--------------------------|--------------------|-------------------|-------------------|--|----------------------|----------------------|---|-------------------------|------------------------|-----------|
| | | Average number of employees. | Equipment. | | | | | Streets regularly cleaned. | | | | | | |
| | | | Hand sweeping machines. | Power sweeping machines. | Flushing machines. | Carts and wagons. | Horses and mules. | Area (square yards) subject to regular cleaning. | | | Total number of square yards cleaned during year. | | | |
| | | | | | | | | Swept by hand. | Swept by machine. | Cleaned by flushing. | Swept by hand. | Swept by machine. | Cleaned by flushing. | |
| 123 | Passaic, N. J. | 17 | | | | 11 | 17 | 26,628 | | | | 6,390,720 | | |
| 124 | Haverhill, Mass. | 29 | | 2 | | 27 | 12 | 50,000 | 80,000 | | | 1,170,000 | 3,120,000 | |
| 125 | Topeka, Kans. | 12 | | 2 | | 6 | 12 | 73,000 | 812,923 | | | 22,776,000 | 22,622,152 | |
| 126 | Salem, Mass. | 5 | | 3 | | 2 | 4 | 70,400 | 140,800 | | | 2,464,000 | 9,856,000 | |
| 127 | Atlantic City, N. J. | 42 | | 1 | 1 | 27 | 31 | 523,250 | 91,000 | | | 18,313,750 | 1,330,000 | |
| 128 | Chester, Pa. | 9 | | 1 | | 3 | 5 | 17,150 | ⁸ 387,200 | | | 4,116,000 | 2,323,200 | |
| 129 | Chelsea, Mass. | 7 | | 2 | | | 4 | | 23,466 | | | | 4,388,142 | |
| 130 | Newton, Mass. | 25 | | 1 | | 47 | 74 | 75,000 | | | | 270,000 | | |
| 131 | Superior, Wis. | 45 | | | | | | 16,532 | 60,704 | | | 1,190,304 | 242,960 | |
| 132 | Elmira, N. Y. | 14 | | 1 | | 4 | 4 | 105,116 | 44,500 | | | 18,920,880 | 3,315,000 | |
| 133 | Knoxville, Tenn. | 10 | | | | 2 | 3 | 160,000 | | 15,840 | | 4,320,000 | | 2,138,400 |
| 134 | Newcastle, Pa. | 6 | | 1 | 1 | 3 | 4 | ⁴ 17,000 | 52,260 | ¹¹ 52,000 | | 1,664,000 | 5,348,720 | 156,000 |
| 135 | Jacksonville, Fla. | 12 | 10 | 6 | | 6 | 12 | 40,000 | 250,341 | | | 12,000,000 | 75,102,300 | |
| 136 | South Omaha, Nebr. | 5 | | | | | | 23,355 | | | | 934,200 | | |
| 137 | Rockford, Ill. | 9 | | | | 2 | 2 | 94,000 | | | | 112,200,000 | | |
| 138 | Chattanooga, Tenn. | 23 | 10 | 2 | | 1 | 6 | 113,461 | 29,537 | | | 18,815,110 | 7,974,991 | |
| 139 | Joplin, Mo. | 5 | | | 1 | 1 | 3 | | | 61,428 | | | | 4,787,198 |
| 140 | Galveston, Tex. | 17 | | 1 | | 6 | 8 | | 85,645 | | | | 13,360,360 | |
| 141 | Fitchburg, Mass. | 12 | | 1 | | 2 | 3 | 80,200 | | | | ⁴ 16,040,000 | | |
| 142 | Macon, Ga. | 7 | | 2 | | 2 | 2 | | 143,000 | | | | 44,616,000 | |
| 143 | Auburn, N. Y. | 9 | 9 | | 6 | 2 | 2 | 98,058 | | 98,058 | | 20,592,180 | | 6,989,334 |
| 144 | Racine, Wis. | | | | | 2 | 4 | | 11,028 | | | | 9,952,886 | |
| 145 | Woonsocket, R. I. | 6 | 4 | 1 | | 2 | 4 | 27,500 | 27,500 | | | 3,190,000 | 1,595,000 | |
| 146 | Joliet, Ill. | 33 | | 1 | | 4 | 4 | 236,173 | | | | 70,851,900 | | |
| 147 | Kalamazoo, Mich. | (7) | (7) | (7) | (7) | (7) | (7) | (7) | (7) | (7) | | (7) | (7) | (7) |
| 148 | Wichita, Kans. | 15 | | 1 | | 2 | 6 | ⁴ 76,265 | ⁴ 89,600 | | | 23,769,680 | 4,659,200 | |
| 149 | Taunton, Mass. | 25 | | 1 | | 2 | 8 | ⁴ 70,000 | (7) | | | ⁴ 21,000,000 | ⁴ 3,500,000 | |
| 150 | Sacramento, Cal. | 35 | | | | 6 | 8 | 153,000 | 90,000 | | | 47,736,000 | 8,100,000 | |
| 151 | Oshkosh, Wis. | 14 | 11 | 2 | | 1 | | 84,480 | 285,120 | 18,400 | | 15,206,400 | 8,553,600 | 1,104,000 |
| 152 | Pueblo, Colo. | 3 | | | | 3 | 3 | (7) | | | | (7) | | |
| 153 | New Britain, Conn. | 6 | | | | 1 | 2 | 46,500 | | | | 1,925,000 | | |
| 154 | La Crosse, Wis. | 12 | 10 | 1 | | 2 | 3 | 125,702 | 125,702 | | | 52,794,840 | 4,899,570 | |

1 Included also in Table 35, among patrolmen "detailed on special duties."

2 Disposed of by householders.

3 Includes all refuse not reported under other heads.

4 Estimated.

5 Part of street sprinkling done by private parties.

6 Not reported.

GENERAL TABLES.

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OF REFUSE, AND FOOD AND SANITARY INSPECTORS: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| STREET CLEANING—continued. | | STREET SPRINKLING. | | | GARBAGE AND OTHER REFUSE COLLECTED (TONS). | | | | | | | | | | FOOD AND SANITARY INSPECTORS. | | | |
|--|--|------------------------------|------------------------------|---------------------|--|--------------------|------------------|-------------------------|-------------------|---------------------|--------------------|--------------------|---------------------|------------------|-------------------------------|--|---------------|--|
| Miles of streets occasionally cleaned. | Average amount (tons) of sweepings removed per week. | Average number of employees. | Streets regularly sprinkled. | | Garbage. | | | | Dead animals. | Ashes. | Waste paper. | Night soil. | Other refuse. | Food inspectors. | Sanitary inspectors. | Employees of police department included in foregoing. ¹ | City num-ber. | |
| | | | Area (square yards). | Length (miles). | Total. | Burned. | Re-duced. | Other-wise disposed of. | | | | | | | | | | |
| 60.0 | 70 | 6 | 396,000 | 30.0 | ----- | ----- | ----- | ----- | (²) | ² 22,230 | ----- | ----- | ----- | 1 | 3 | ----- | 123 | |
| 100.0 | 32 | 21 | 460,000 | 30.0 | 5,200 | ----- | ----- | 5,200 | 70 | ³ 9,360 | ----- | (²) | ----- | 2 | 2 | ----- | 124 | |
| ----- | ⁴ 270 | ⁵ 3 | ^{4,5} 213,000 | ^{4,5} 8.5 | (²) | ----- | ----- | ----- | (²) | (²) | (²) | (⁴) | (²) | 1 | 4 | ----- | 125 | |
| ----- | ⁴ 200 | 11 | 316,800 | 18.0 | 4,130 | ----- | ----- | 4,130 | 220 | 14,056 | ----- | (²) | ³ 17,806 | 1 | 1 | ----- | 126 | |
| (⁶) | 600 | 19 | 686,400 | 30.0 | (⁷) | (⁷) | (⁷) | (⁷) | (⁷) | (²) | (⁷) | (⁷) | (⁷) | 1 | 7 | ----- | 127 | |
| 22.0 | 42 | 1 | 102,900 | 1.2 | 6,000 | ----- | ----- | 6,000 | ----- | 15,000 | 650 | ⁴ 3,000 | 2,184 | 2 | 1 | ----- | 128 | |
| ----- | 150 | 10 | 469,333 | 20.0 | 2,006 | ----- | ----- | 2,006 | 176 | 8,325 | (⁶) | 5 | ----- | 1 | 3 | ----- | 129 | |
| 134.0 | 55 | 22 | 1,258,000 | 65.0 | 10,800 | ----- | ----- | 10,800 | (²) | ³ 13,000 | ² 1,400 | (²) | ----- | 2 | 2 | ----- | 130 | |
| ----- | 56 | 3 | (⁶) | (⁶) | (²) | ----- | ----- | ----- | (²) | (⁴) | (²) | (²) | (²) | 2 | 4 | ----- | 131 | |
| 42.6 | (⁷) | 1 | (⁷) | (⁷) | (²) | ----- | ----- | ----- | (²) | (²) | (²) | (²) | (⁴) | 1 | 3 | ----- | 132 | |
| ----- | 268 | ¹⁰ 7 | ¹⁰ 895,750 | ¹⁰ 26.0 | ³ 13,320 | ----- | ----- | 13,320 | 63 | ----- | ----- | ----- | ----- | ----- | 1 | ----- | 133 | |
| 3.0 | 30 | 6 | 52,000 | 1.5 | ⁴ 1,800 | ⁴ 1,800 | ----- | ----- | ----- | (²) | (²) | (⁶) | (²) | ----- | 1 | ----- | 134 | |
| 5.0 | 180 | 6 | 290,341 | 14.1 | ³ 48,000 | ----- | ----- | 48,000 | 60 | (²) | (²) | (²) | (²) | 1 | 12 | ----- | 135 | |
| 5.9 | (⁷) | (⁷) | (⁷) | (⁷) | (²) | ----- | ----- | ----- | (²) | (²) | (²) | (²) | (⁴) | ----- | 1 | ----- | 136 | |
| 41.0 | 45 | ¹⁰ 12 | (⁶) | ¹⁰ 26.4 | ⁴ 5,880 | ----- | ----- | ⁴ 5,880 | ⁴ 27 | (²) | (²) | (²) | (⁴) | ----- | 1 | ----- | 137 | |
| ----- | 235 | 2 | 277,650 | 6.5 | ³ 11,760 | ----- | ----- | 11,760 | ----- | ----- | ----- | ----- | ----- | ----- | 2 | ----- | 138 | |
| ----- | 38 | ¹⁰ 3 | ¹⁰ 101,700 | ¹⁰ 4.0 | (²) | ----- | ----- | ----- | (²) | (⁷) | (⁷) | 316 | (⁷) | ----- | 1 | ----- | 139 | |
| 2.0 | 210 | 1 | 85,645 | 5.0 | ⁴ 306 | ----- | ----- | ⁴ 306 | ¹² 21 | (⁷) | (⁷) | ----- | ----- | 1 | 4 | ----- | 140 | |
| 3.0 | ⁴ 20 | 12 | ⁴ 457,600 | 26.0 | ⁴ 2,400 | ----- | ----- | ⁴ 2,400 | (⁷) | ⁴ 2,200 | (⁶) | (⁶) | ³ 4,400 | 2 | 2 | ----- | 141 | |
| ----- | 18 | 1 | (⁷) | (⁷) | 11,198 | 11,198 | ----- | ----- | 65 | (⁶) | (⁶) | (⁶) | (⁶) | 1 | 3 | ----- | 142 | |
| ----- | 36 | 2 | (⁶) | 10.0 | 6,300 | ----- | ----- | 6,300 | ¹² 428 | (²) | (⁶) | (⁶) | (⁶) | 1 | 2 | ----- | 143 | |
| (⁶) | (⁶) | 14 | 477,734 | 13.6 | (²) | ----- | ----- | ----- | (⁷) | (²) | (²) | (²) | (⁴) | ----- | ----- | ----- | 144 | |
| 41.0 | ⁴ 500 | 6 | 250,000 | 15.0 | (²) | ----- | ----- | ----- | (⁷) | (²) | (²) | (²) | (⁴) | 1 | 1 | ----- | 145 | |
| 10.0 | 140 | ¹⁰ 4 | ¹⁰ 308,913 | ¹⁰ 15.0 | ² 2,384 | 2,384 | ----- | ----- | 10 | 7,509 | 472 | (⁴) | (⁴) | ----- | 1 | ----- | 146 | |
| (⁷) | (⁷) | (⁷) | (⁷) | (⁷) | (²) | ----- | ----- | ----- | (⁴) | (²) | (²) | (²) | (²) | ----- | 1 | ----- | 147 | |
| ⁴ 22.0 | 472 | ¹⁰ 12 | ^{4,10} 250,000 | ^{4,10} 8.0 | (²) | ----- | ----- | ----- | ⁴ 210 | (²) | (²) | (⁴) | (⁷) | ----- | 1 | ----- | 148 | |
| ⁴ 25.0 | ⁴ 60 | ¹⁰ 5 | (⁷) | ¹⁰ 55.0 | ⁴ 2,200 | ----- | ----- | ⁴ 2,200 | (⁷) | (⁷) | (⁷) | (⁷) | (⁷) | 3 | 2 | ----- | 149 | |
| 65.0 | 100 | 4 | (⁶) | 20.0 | 7,550 | ----- | ----- | 7,550 | 35 | 400 | 75 | 1,000 | ----- | 1 | 1 | ----- | 150 | |
| (⁶) | (⁶) | 8 | (⁷) | (⁷) | (²) | ----- | ----- | ----- | (²) | (²) | (²) | (²) | (²) | ----- | ----- | ----- | 151 | |
| (⁷) | 40 | 16 | 45 | (⁶) | (²) | ----- | ----- | ----- | (²) | (²) | (²) | (²) | (²) | 2 | 2 | ----- | 152 | |
| 110.0 | 90 | ----- | ----- | ----- | 1,900 | ----- | ----- | 1,900 | (²) | (²) | (²) | (²) | (²) | 1 | 1 | ----- | 153 | |
| 43.2 | 60 | 11 | 787,638 | 43.2 | ² 1,235 | ----- | 1,235 | ----- | ¹² 153 | ----- | ----- | 282 | ----- | ----- | ----- | ----- | 154 | |

¹ No city record.² Cleaned six times during year.³ Wagonloads.¹⁰ Street sprinkling done by private parties.¹¹ Flushed three times during year.¹² Number.

STATISTICS OF CITIES.

TABLE 41.—LENGTH AND CLASSES

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

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| City num- ber. | CITY. | LENGTH (MILES) OF SEWERS. | | | | | | | | | | | |
|----------------------|--------------------------|---------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| | | All classes. | | | | Sanitary. | | | | Storm. | | | |
| | | Total. | Brick. | Tile. | Other. | Total. | Brick. | Tile. | Other. | Total. | Brick. | Tile. | Other. |
| 1 | New York, N. Y. | 1,752.7 | 585.8 | 1,164.8 | 2.1 | 90.2 | 1.5 | 88.7 | | 12.0 | 12.0 | | |
| 2 | Chicago, Ill. | 1,633.0 | 583.0 | 1,050.0 | | | | | | | | | |
| 3 | Philadelphia, Pa. | 1,041.2 | 833.0 | 1,208.2 | | | | | | | | | |
| 4 | St. Louis, Mo. | 609.2 | 261.5 | 345.7 | 2.0 | | | | | | | | |
| 5 | Boston, Mass. | 700.6 | (¹) | (¹) | (¹) | (¹) | (¹) | (¹) | (¹) | (¹) | (¹) | (¹) | (¹) |
| 6 | Baltimore, Md. | 46.6 | 28.6 | | 18.0 | | | | | | | | |
| 7 | Cleveland, Ohio. | 412.7 | 269.8 | 136.3 | 6.6 | 120.0 | | 120.0 | | 120.0 | | 120.0 | |
| 8 | Buffalo, N. Y. | 489.0 | 160.6 | 320.5 | 7.9 | | | | | | | | |
| 9 | San Francisco, Cal. | 332.8 | 113.0 | 18.8 | 201.0 | 332.8 | 113.0 | 18.8 | 201.0 | | | | |
| 10 | Pittsburg, Pa. | 365.7 | 47.6 | 318.1 | | | | | | | | | |
| 11 | Cincinnati, Ohio. | 263.2 | 65.4 | 197.8 | | | | | | | | | |
| 12 | Detroit, Mich. | 561.7 | 180.9 | 380.8 | | | | | | | | | |
| 13 | Milwaukee, Wis. | 379.8 | 113.6 | 266.2 | | | | | | | | | |
| 14 | New Orleans, La. | 350.0 | 24.0 | 242.0 | 84.0 | 225.0 | 4.0 | 217.0 | 4.0 | 125.0 | 20.0 | 25.0 | 80.0 |
| 15 | Washington, D. C. | 484.4 | 109.1 | 375.3 | | | | | | | | | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | |
|----|--------------------|-------|-------|-------|------|-------|------|-------|------|------|------|------|-----|
| 16 | Newark, N. J. | 232.4 | 70.4 | 162.0 | | | | | | | | | |
| 17 | Minneapolis, Minn. | 200.4 | 100.0 | 92.9 | 7.5 | | | | | | | | |
| 18 | Jersey City, N. J. | 115.5 | 67.9 | 41.4 | 6.2 | | | | | | | | |
| 19 | Louisville, Ky. | 122.1 | 57.3 | 64.8 | | | | | | | | | |
| 20 | Indianapolis, Ind. | 162.1 | 89.3 | 72.8 | | 20.0 | 4.0 | 16.0 | | 5.0 | 3.0 | 2.0 | |
| 21 | Providence, R. I. | 213.3 | 73.4 | 139.9 | | 9.6 | 8.0 | 1.6 | | (*) | (*) | (*) | (*) |
| 22 | St. Paul, Minn. | 210.2 | 33.0 | 154.7 | 22.5 | (*) | (*) | (*) | (*) | (*) | (*) | (*) | (*) |
| 23 | Rochester, N. Y. | 241.3 | 23.1 | 143.1 | 75.1 | | | | | | | | |
| 24 | Kansas City, Mo. | 282.0 | 66.2 | 215.8 | | | | | | | | | |
| 25 | Toledo, Ohio. | 191.6 | 135.6 | 55.9 | 0.1 | | | | | | | | |
| 26 | Denver, Colo. | 307.8 | 54.3 | 253.5 | | 244.2 | 40.7 | 203.5 | | 60.0 | 10.1 | 50.0 | |
| 27 | Allegheny, Pa. | 111.5 | 27.9 | 83.2 | 0.4 | | | | | | | | |
| 28 | Columbus, Ohio. | 168.2 | 74.6 | 93.6 | | | | | | | | | |
| 29 | Worcester, Mass. | 176.8 | 43.0 | 129.3 | 4.5 | 72.9 | 13.6 | 59.3 | | 41.7 | 10.8 | 27.0 | 3.9 |
| 30 | Los Angeles, Cal. | 203.9 | 13.8 | 190.1 | | 190.1 | | 190.1 | | 13.8 | 13.8 | | |
| 31 | Memphis, Tenn. | 221.0 | 1.4 | 219.6 | | 221.0 | 1.4 | 219.6 | | | | | |
| 32 | Omaha, Nebr. | 158.8 | 36.0 | 122.8 | | 40.0 | | 40.0 | | | | | |
| 33 | New Haven, Conn. | 105.4 | 41.4 | 48.6 | 15.4 | | | | | | | | |
| 34 | Syracuse, N. Y. | 118.2 | 31.0 | 73.2 | 14.0 | 12.0 | | | 12.0 | | | | |
| 35 | Scranton, Pa. | 95.0 | 5.7 | 89.3 | | | | | | | | | |
| 36 | St. Joseph, Mo. | 54.4 | 0.4 | 54.0 | | | | | | | | | |
| 37 | Paterson, N. J. | 80.0 | 15.0 | 65.0 | | | | | | | | | |
| 38 | Fall River, Mass. | 65.9 | 20.4 | 44.2 | 1.3 | | | | | | | | |
| 39 | Portland, Oreg. | 141.3 | 16.2 | 124.7 | 0.4 | | | | | | | | |
| 40 | Atlanta, Ga. | 122.4 | 16.2 | 106.2 | | | | | | | | | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | |
|----|---------------------|-------|-------|-------|------|-------|------|------|-----|------|------|------|------|
| 41 | Seattle, Wash. | 138.6 | 8.1 | 127.3 | 3.2 | | | | | | | | |
| 42 | Dayton, Ohio. | 179.0 | 39.0 | 129.0 | 11.0 | 100.0 | 21.0 | 79.0 | | 78.0 | 18.0 | 50.0 | 10.0 |
| 43 | Albany, N. Y. | 96.4 | 17.1 | 48.1 | 31.2 | | | | | | | | |
| 44 | Grand Rapids, Mich. | 150.9 | 23.5 | 122.0 | 5.4 | 12.7 | | 12.7 | | 11.6 | | 11.6 | |
| 45 | Cambridge, Mass. | 130.7 | 71.8 | 53.8 | 5.1 | 14.8 | 3.3 | 11.5 | | 5.7 | 3.7 | 2.0 | |
| 46 | Lowell, Mass. | 95.6 | 13.7 | 78.9 | 3.0 | | | | | | | | |
| 47 | Hartford, Conn. | 107.1 | 54.1 | 50.1 | 2.9 | | | | | | | | |
| 48 | Reading, Pa. | 48.2 | | 48.2 | | 24.4 | | 24.4 | | 13.8 | | 13.8 | |
| 49 | Richmond, Va. | 85.0 | (*) | (*) | (*) | 85.0 | (*) | (*) | (*) | | | | |
| 50 | Nashville, Tenn. | 79.3 | 23.9 | 51.3 | 4.1 | | | | | | | | |
| 51 | Trenton, N. J. | 64.9 | 13.6 | 45.9 | 5.4 | 58.0 | 11.4 | 42.4 | 4.2 | 6.9 | 2.2 | 3.5 | 1.2 |
| 52 | Wilmington, Del. | 77.4 | 14.1 | 60.3 | 3.0 | | | | | | | | |
| 53 | Camden, N. J. | 60.5 | 59.5 | 1.0 | | | | | | | | | |
| 54 | Bridgeport, Conn. | 77.0 | 6.4 | 70.6 | | | | | | | | | |
| 55 | Lynn, Mass. | 72.2 | 14.2 | 57.3 | 0.7 | | | | | | | | |
| 56 | Troy, N. Y. | 52.2 | 31.2 | 21.0 | | | | | | | | | |
| 57 | Des Moines, Iowa. | 87.6 | 31.6 | 55.2 | 0.8 | | | | | | | | |
| 58 | New Bedford, Mass. | 72.5 | 18.7 | 53.8 | | | | | | | | | |
| 59 | Springfield, Mass. | 105.0 | 27.2 | 51.7 | 26.1 | | | | | | | | |
| 60 | Oakland, Cal. | 209.8 | 1.0 | 206.8 | 2.0 | 3.0 | 1.0 | | 2.0 | | | | |
| 61 | Lawrence, Mass. | 60.0 | 20.0 | 40.0 | | | | | | | | | |
| 62 | Somerville, Mass. | 86.4 | 28.9 | | 57.5 | 80.8 | (*) | | (*) | 5.6 | (*) | | (*) |
| 63 | Kansas City, Kans. | 52.9 | 16.5 | 36.4 | | 2.8 | 0.7 | 2.1 | | 5.2 | 3.5 | 1.7 | |
| 64 | Savannah, Ga. | 74.4 | 12.6 | 61.8 | | 50.6 | 2.2 | 48.4 | | 23.8 | 10.4 | 13.4 | |
| 65 | Hoboken, N. J. | 115.0 | 113.0 | | 12.0 | | | | | | | | |

* Estimated.

* Richmond borough has also automatic flush tanks.

* No city record.

* Not reported separately.

OF SEWERS: 1905.

and the number assigned to each, see page 94.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| LENGTH (MILES) OF SEWERS—continued. | | | | Total number of house connections. | Percentage of sewage pumped. | Percentage of all sewage formed by manufactur- ing waste. | Method of flushing sewers. | City num- ber. |
|-------------------------------------|------------------|------------------|------------------|---|------------------------------------|---|------------------------------|----------------------|
| Combined. | | | | | | | | |
| Total. | Brick. | Tile. | Other. | | | | | |
| 1,650.5 | 572.3 | 1,076.1 | 2.1 | 1 342,375 | 19.5 | 5.0 | Hydrants ² | 1 |
| 1,633.0 | 583.0 | 1,050.0 | ----- | 224,708 | 5.0 | (³) | Hydrants..... | 2 |
| 1 1,041.2 | 1 833.0 | 1 208.2 | ----- | 1 300,000 | ----- | (³) | No artificial means..... | 3 |
| 609.2 | 261.5 | 345.7 | 2.0 | 1 94,824 | ----- | 1 0.1 | Hydrants..... | 4 |
| (⁴) | (⁴) | (⁴) | (⁴) | 12,500 | 100.0 | (³) | Hydrants when necessary..... | 5 |
| 46.6 | 28.6 | ----- | 18.0 | (⁵) | ----- | ----- | Hydrants when necessary..... | 6 |
| 372.7 | 269.8 | 96.3 | 6.6 | 1 90,000 | ----- | (³) | Hydrants..... | 7 |
| 489.0 | 160.6 | 320.5 | 7.9 | (³) | (³) | (³) | Automatic flush tanks..... | 8 |
| ----- | ----- | ----- | ----- | 1 50,000 | (³) | (³) | Hydrants..... | 9 |
| 365.7 | 47.6 | 318.1 | ----- | (³) | ----- | (³) | Hydrants..... | 10 |
| 263.2 | 65.4 | 197.8 | ----- | 24,073 | ----- | (³) | Automatic flush tanks..... | 11 |
| 561.7 | 180.9 | 380.8 | ----- | (³) | ----- | (³) | Hydrants..... | 12 |
| 379.8 | 113.6 | 266.2 | ----- | 46,445 | (³) | (³) | Hydrants..... | 13 |
| ----- | ----- | ----- | ----- | (⁶) | 100.0 | (³) | Automatic flush tanks..... | 14 |
| 484.4 | 109.1 | 375.3 | ----- | (³) | ----- | (³) | Hydrants..... | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | |
|------------------|------------------|------------------|------------------|------------------|------------------|------------------|---|----|
| 232.4 | 70.4 | 162.0 | ..... | (⁶) | ..... | ..... | Automatic flush tanks..... | 16 |
| 200.4 | 100.0 | 92.9 | 7.5 | 13,483 | ..... | ..... | Automatic flush tanks and hydrants..... | 17 |
| 115.5 | 67.9 | 41.4 | 6.2 | 29,879 | ..... | (⁵) | ..... | 18 |
| 122.1 | 57.3 | 64.8 | ..... | 26,000 | (³) | (³) | Automatic flush tanks..... | 19 |
| 137.1 | 82.3 | 54.8 | ..... | 1 11,000 | 1 33.0 | (³) | Automatic flush tanks..... | 20 |
| 203.7 | 65.4 | 138.3 | ..... | 18,640 | 100.0 | 33.0 | Hydrants..... | 21 |
| (⁴) | (⁴) | (⁴) | (⁴) | 9,509 | ..... | ..... | Automatic flush tanks..... | 22 |
| 241.3 | 23.1 | 143.1 | 75.1 | 39,658 | ..... | ..... | Hydrants..... | 23 |
| 282.0 | 66.2 | 215.8 | ..... | 1 15,000 | (³) | (³) | Automatic flush tanks..... | 24 |
| 191.6 | 135.6 | 55.9 | 0.1 | 122,500 | (³) | (³) | Automatic flush tanks and hydrants..... | 25 |
| 3.6 | 3.6 | ..... | ..... | 1 35,646 | ..... | ..... | Automatic flush tanks and hydrants..... | 26 |
| 111.5 | 27.9 | 83.2 | 0.4 | (³) | ..... | (³) | Hydrants..... | 27 |
| 168.2 | 74.6 | 93.6 | ..... | 1 20,000 | ..... | 0.2 | Hydrants..... | 28 |
| 62.2 | 18.6 | 43.0 | 0.6 | 1 12,000 | 1.0 | (³) | Automatic flush tanks and hydrants..... | 29 |
| ..... | ..... | ..... | ..... | 1 30,000 | 0.1 | 8.0 | Automatic flush tanks..... | 30 |
| 118.8 | 36.0 | 82.8 | ..... | 25,000 | ..... | ..... | Automatic flush tanks..... | 31 |
| 105.4 | 41.4 | 48.6 | 15.4 | 1 15,000 | ..... | ..... | Automatic flush tanks..... | 32 |
| 106.2 | 31.0 | 73.2 | 2.0 | 1 15,000 | (³) | (³) | Hydrants..... | 33 |
| 95.0 | 5.7 | 89.3 | ..... | 6,000 | ..... | ..... | Automatic flush tanks..... | 34 |
| ..... | ..... | ..... | ..... | ..... | ..... | ..... | No artificial means..... | 35 |
| 54.4 | 0.4 | 54.0 | ..... | (³) | ..... | (³) | Hydrants..... | 36 |
| 80.0 | 15.0 | 65.0 | ..... | (⁵) | ..... | 1 33.3 | No artificial means..... | 37 |
| 65.9 | 20.4 | 44.2 | 1.3 | 5,810 | ..... | ..... | Hydrants..... | 38 |
| 141.3 | 16.2 | 124.7 | 0.4 | (³) | ..... | ..... | Hydrants..... | 39 |
| 122.4 | 16.2 | 106.2 | ..... | (³) | ..... | (³) | Automatic flush tanks..... | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | |
|-------|-------|-------|-------|------------------|------------------|------------------|---|----|
| 138.6 | 8.1 | 127.3 | 3.2 | 7,392 | ..... | (³) | Hydrants..... | 41 |
| 11.0 | ..... | ..... | 11.0 | 5,810 | 5.0 | 10.0 | Automatic flush tanks..... | 42 |
| 96.4 | 17.1 | 48.1 | 31.2 | (³) | ..... | (³) | No artificial means..... | 43 |
| 126.6 | 23.5 | 97.7 | 5.4 | (³) | ..... | (³) | No artificial means..... | 44 |
| 110.2 | 64.8 | 40.3 | 5.1 | (³) | ..... | (³) | Hydrants..... | 45 |
| 95.6 | 13.7 | 78.9 | 3.0 | (³) | ..... | ..... | Hydrants..... | 46 |
| 107.1 | 54.1 | 50.1 | 2.9 | 16,000 | ..... | (³) | Hydrants..... | 47 |
| ..... | ..... | ..... | ..... | 2,100 | 100.0 | (³) | Hydrants..... | 48 |
| 79.3 | 23.9 | 51.3 | 4.1 | (³) | ..... | (³) | Hydrants..... | 49 |
| ..... | ..... | ..... | ..... | 11,360 | ..... | (³) | Automatic flush tanks and hydrants..... | 50 |
| 77.4 | 14.1 | 60.3 | 3.0 | 1,900 | ..... | (⁶) | Automatic flush tanks..... | 51 |
| 60.5 | 59.5 | 1.0 | ..... | 8,232 | ..... | (³) | Automatic flush tanks..... | 52 |
| 77.0 | 6.4 | 70.6 | ..... | (³) | (⁴) | (³) | No artificial means..... | 53 |
| 72.2 | 14.2 | 57.3 | 0.7 | (³) | (³) | (³) | No artificial means..... | 54 |
| ..... | ..... | ..... | ..... | (³) | (³) | (³) | Hydrants..... | 55 |
| 52.2 | 31.2 | 21.0 | ..... | 12,000 | ..... | 5.0 | No artificial means..... | 56 |
| 87.6 | 31.6 | 55.2 | 0.8 | 11,155 | ..... | (³) | Hydrants..... | 57 |
| 72.5 | 18.7 | 53.8 | ..... | 1 300 | ..... | ..... | Hydrants..... | 58 |
| 105.0 | 27.2 | 51.7 | 26.1 | (³) | ..... | ..... | Hydrants..... | 59 |
| 206.8 | ..... | 206.8 | ..... | 1 10,285 | ..... | ..... | Hydrants..... | 60 |
| 60.0 | 20.0 | 40.0 | ..... | (³) | (³) | (³) | Hydrants..... | 61 |
| 44.9 | 12.3 | 32.6 | ..... | 13,115 | 100.0 | ..... | Hydrants..... | 62 |
| 15.0 | 13.0 | ..... | 12.0 | (³) | ..... | 95.0 | Hydrants..... | 63 |
| ..... | ..... | ..... | ..... | 1 4,678 | ..... | ..... | Automatic flush tanks..... | 64 |
| ..... | ..... | ..... | ..... | 1 4,800 | ..... | ..... | No artificial means..... | 65 |

² Not reported.⁶ Sewer system new; no house connections made in 1905.⁷ Made since 1900.

STATISTICS OF CITIES.

TABLE 41.—LENGTH AND CLASSES

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | LENGTH (MILES) OF SEWERS. | | | | | | | | | | | |
|--------------|----------------------|---------------------------|-------------------|-------------------|------------------|-----------|------------------|------------------|------------------|-------------------|-------------------|-------------------|------------------|
| | | All classes. | | | | Sanitary. | | | | Storm. | | | |
| | | Total. | Brick. | Tile. | Other. | Total. | Brick. | Tile. | Other. | Total. | Brick. | Tile. | Other. |
| 66 | Peoria, Ill. | 84.2 | 21.5 | | 62.7 | | | | | | | | |
| 67 | Duluth, Minn. | 72.0 | 8.3 | 63.3 | 0.4 | 55.1 | 3.2 | 51.9 | | 16.9 | 5.1 | 11.4 | 0.4 |
| 68 | Utica, N. Y. | 79.5 | 13.0 | 32.6 | 33.9 | | | | | | | | |
| 69 | Manchester, N. H. | 78.5 | 8.8 | 63.2 | 6.5 | | | | | | | | |
| 70 | Evansville, Ind. | ² 28.0 | ² 11.0 | ² 17.0 | | | | | | ² 28.0 | ² 11.0 | ² 17.0 | |
| 71 | Yonkers, N. Y. | 43.8 | 11.6 | 30.8 | 1.4 | | | | | | | | |
| 72 | San Antonio, Tex. | 85.2 | (⁴) | (⁴) | (⁴) | 79.0 | (⁴) | (⁴) | (⁴) | 6.2 | (⁴) | (⁴) | (⁴) |
| 73 | Elizabeth, N. J. | 63.9 | 13.3 | 50.6 | | | | | | | | | |
| 74 | Waterbury, Conn. | 47.1 | 4.6 | 42.1 | 0.4 | 40.5 | 4.2 | 36.0 | 0.3 | 6.6 | 0.5 | 6.1 | |
| 75 | Salt Lake City, Utah | 56.0 | 6.8 | 49.1 | 0.1 | 56.0 | 6.8 | 49.1 | 0.1 | | | | |
| 76 | Erie, Pa. | 67.2 | 11.4 | 54.6 | 1.2 | | | | | | | | |
| 77 | Wilkesbarre, Pa. | 69.4 | 3.2 | 66.2 | | | | | | | | | |
| 78 | Schenectady, N. Y. | 59.8 | | 59.8 | | 47.2 | | 47.2 | | 8.1 | | 8.1 | |
| 79 | Norfolk, Va. | 60.7 | | 60.7 | | 60.7 | | 60.7 | | | | | |
| 80 | Houston, Tex. | 47.0 | | 47.0 | | | | | | | | | |
| 81 | Charleston, S. C. | 64.9 | 23.5 | 41.4 | | | | | | 5.5 | 5.5 | | |
| 82 | Harrisburg, Pa. | 49.9 | (⁴) | (⁴) | (⁴) | | | | | | | | |
| 83 | Portland, Me. | 63.6 | 15.8 | 44.9 | 2.9 | 15.8 | | 15.8 | | | | | |
| 84 | Dallas, Tex. | 90.2 | 2.3 | 87.9 | | 83.9 | | 83.9 | | 6.3 | 2.3 | 4.0 | |
| 85 | Tacoma, Wash. | 110.1 | 14.6 | 95.5 | | 95.5 | | 95.5 | | 14.6 | 14.6 | | |
| 86 | Terre Haute, Ind. | 49.6 | 8.0 | 41.6 | | | | | | | | | |
| 87 | Youngstown, Ohio | 60.5 | 14.0 | 46.5 | | | | | | | | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | |
|-----|----------------------|-------|------------------|------------------|------------------|-------------------|------|-------------------|------|-------------------|------|-------------------|-------------------|
| 88 | Fort Wayne, Ind. | 80.5 | 20.9 | 59.6 | | | | | | | | | |
| 89 | Holyoke, Mass. | 36.7 | 13.0 | 22.1 | 1.6 | | | | | | | | |
| 90 | Akron, Ohio. | 85.6 | 6.1 | 76.8 | 2.7 | 80.9 | 6.1 | 74.8 | | 4.7 | | 2.0 | 2.7 |
| 91 | Brockton, Mass. | 52.0 | 5.0 | 46.8 | 0.2 | 39.4 | 3.0 | 36.4 | | 12.6 | 2.0 | 10.4 | 0.2 |
| 92 | Saginaw, Mich. | 74.0 | 23.0 | 50.8 | 0.2 | | | | | | | | |
| 93 | Lincoln, Nebr. | 53.4 | 3.2 | 50.2 | | 39.3 | | 39.3 | | 6.9 | 3.2 | 3.7 | |
| 94 | Lancaster, Pa. | 35.0 | 7.2 | 27.0 | 0.8 | | | | | | | | |
| 95 | Covington, Ky. | 31.2 | | 31.2 | | | | | | | | | |
| 96 | Altoona, Pa. | 58.5 | 13.7 | 44.6 | 0.2 | 58.3 | 13.7 | 44.6 | | 0.2 | | | 0.2 |
| 97 | Spokane, Wash. | 23.0 | | 23.0 | | | | | | | | | |
| 98 | Birmingham, Ala. | 77.4 | 18.2 | 59.2 | | 59.2 | | 59.2 | | 18.2 | 18.2 | | |
| 99 | Pawtucket, R. I. | 51.1 | 7.8 | 43.1 | 0.2 | | | | | | | | |
| 100 | South Bend, Ind. | 48.2 | 12.0 | 35.6 | 0.6 | | | | | | | | |
| 101 | Binghamton, N. Y. | 40.2 | 8.7 | 31.5 | | | | | | | | | |
| 102 | Augusta, Ga. | 56.8 | 22.4 | 34.4 | | | | | | | | | |
| 103 | Bayonne, N. J. | 28.0 | 7.0 | 20.0 | 1.0 | | | | | | | | |
| 104 | Mobile, Ala. | 80.3 | 0.3 | 79.6 | 0.4 | 69.8 | | 69.8 | | 10.5 | 0.3 | 9.8 | 0.4 |
| 105 | Johnstown, Pa. | 30.3 | 0.9 | 29.4 | | | | | | | | | |
| 106 | McKeesport, Pa. | 32.5 | 5.0 | 27.5 | | | | | | 32.5 | 5.0 | 27.5 | |
| 107 | Dubuque, Iowa | 36.1 | 1.1 | 29.5 | 5.5 | 27.0 | | 27.0 | | 9.1 | 1.1 | 2.5 | 5.5 |
| 108 | Butte, Mont. | 27.9 | 1.9 | 26.0 | | 22.8 | | 22.8 | | 5.1 | 1.9 | 3.2 | |
| 109 | Springfield, Ohio. | 12.9 | 2.9 | 10.0 | | | | | | | | | |
| 110 | Wheeling, W. Va. | 41.5 | 7.0 | 34.5 | | | | | | | | | |
| 111 | Sioux City, Iowa. | 58.7 | 4.6 | 54.0 | 0.1 | 27.8 | | 27.7 | 0.1 | 14.3 | 3.0 | 11.3 | |
| 112 | Bay City, Mich. | 67.8 | 18.5 | 49.3 | | 67.8 | 18.5 | 49.3 | | | | | |
| 113 | Allentown, Pa. | 9.2 | 5.1 | | 4.1 | | | | | 9.2 | 5.1 | | 4.1 |
| 114 | Davenport, Iowa | 51.9 | 4.3 | | 47.6 | 51.9 | 4.3 | | 47.6 | | | | |
| 115 | Montgomery, Ala. | 90.9 | 26.5 | 64.4 | | 39.2 | | 39.2 | | 51.7 | 26.5 | 25.2 | |
| 116 | East St. Louis, Ill. | 38.8 | 0.4 | 38.4 | | | | | | | | | |
| 117 | Little Rock, Ark. | 46.0 | | 46.0 | | | | | | | | | |
| 118 | Quincy, Ill. | 26.8 | 5.8 | 21.0 | | 26.8 | 5.8 | 21.0 | | | | | |
| 119 | York, Pa. | 19.0 | 0.3 | 18.7 | | | | | | | | | |
| 120 | Springfield, Ill. | 60.0 | 46.5 | 13.5 | | | | | | | | | |
| 121 | Malden, Mass. | 68.2 | 1.1 | 57.1 | 10.0 | 48.2 | 1.1 | 47.1 | | ² 20.0 | | ² 10.0 | ² 10.0 |
| 122 | Canton, Ohio. | 77.0 | 8.3 | 68.7 | | 64.0 | 0.8 | 63.2 | | 13.0 | 7.5 | 5.5 | |
| 123 | Passaic, N. J. | 37.6 | 0.9 | 36.7 | | 34.0 | | 34.0 | | 3.6 | 0.9 | 2.7 | |
| 124 | Haverhill, Mass. | 42.1 | 7.7 | 34.0 | 0.4 | | | | | | | | |
| 125 | Topeka, Kans. | 73.0 | 5.9 | 67.1 | | | | | | | | | |
| 126 | Salem, Mass. | 42.3 | 1.5 | 35.8 | 5.0 | | | | | | | | |
| 127 | Atlantic City, N. J. | 28.0 | | 28.0 | | 28.0 | | 28.0 | | | | | |
| 128 | Chester, Pa. | 30.0 | 22.0 | 8.0 | | | | | | | | | |
| 129 | Chelsea, Mass. | 36.8 | | 35.0 | 1.8 | ² 35.0 | | ² 35.0 | | 1.8 | | | 1.8 |
| 130 | Newton, Mass. | 100.6 | 13.6 | 87.0 | | 100.6 | 13.6 | 87.0 | | | | | |
| 131 | Superior, Wis. | 51.0 | 20.8 | 29.9 | 0.3 | | | | | 51.0 | 20.8 | 29.9 | 0.3 |
| 132 | Elmira, N. Y. | 41.5 | (⁴) | (⁴) | (⁴) | | | | | | | | |
| 133 | Knoxville, Tenn. | 28.3 | 2.3 | 25.5 | 0.5 | 26.8 | 1.3 | 25.5 | | 1.5 | 1.0 | | 0.5 |
| 134 | Newcastle, Pa. | 51.2 | 7.7 | 43.5 | | 44.2 | 1.2 | 43.0 | | 7.0 | 6.5 | 0.5 | |
| 135 | Jacksonville, Fla. | 54.5 | 6.4 | 48.1 | | | | | | | | | |
| 136 | South Omaha, Nebr. | 10.0 | | 10.0 | | 7.0 | | 7.0 | | | | | |
| 137 | Rockford, Ill. | 44.0 | | 44.0 | | | | | | | | | |

¹ No city record.² Estimated.³ Not reported.

GENERAL TABLES.

345

OF SEWERS: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| LENGTH (MILES) OF SEWERS—continued. | | | | Total number of house connections. | Percentage of sewage pumped. | Percentage of all sewage formed by manufactur- ing waste. | Method of flushing sewers. | City num- ber. |
|-------------------------------------|--------|-------|--------|---|------------------------------------|---|-------------------------------------|----------------------|
| Combined. | | | | | | | | |
| Total. | Brick. | Tile. | Other. | | | | | |
| 84.2 | 21.5 | | 62.7 | 4,725 | | | Hydrants. | 66 |
| | | | | 2,824 | | | Automatic flush tanks. | 67 |
| 79.5 | 13.0 | 32.6 | 33.9 | (1) | | 25.0 | Hydrants. | 68 |
| 78.5 | 8.8 | 63.2 | 6.5 | 5,839 | | | No artificial means. | 69 |
| | | | | 23,500 | (2) | (2) | Hydrants. | 70 |
| 43.8 | 11.6 | 30.8 | 1.4 | (1) | | | Hydrants. | 71 |
| | | | | 5,207 | | 21.0 | Automatic flush tanks. | 72 |
| 63.9 | 13.3 | 50.6 | | 213,000 | | | No artificial means. | 73 |
| | | | | 4,351 | | (1) | No artificial means. | 74 |
| | | | | 2,423 | | (2) | Automatic flush tanks and hydrants. | 75 |
| 67.2 | 11.4 | 54.6 | 1.2 | 28,000 | | (1) | Hydrants. | 76 |
| 69.4 | 3.2 | 66.2 | | 6,658 | | | No artificial means. | 77 |
| 4.5 | | 4.5 | | (1) | | 1.0 | Automatic flush tanks and hydrants. | 78 |
| | | | | 10,600 | 95.0 | (1) | Automatic flush tanks. | 79 |
| 47.0 | | 47.0 | | 2,630 | 100.0 | (1) | Automatic flush tanks. | 80 |
| 59.4 | 18.0 | 41.4 | | (1) | 20.0 | | Hydrants. | 81 |
| 49.9 | (4) | (4) | (4) | (1) | | (1) | No artificial means. | 82 |
| 47.8 | 15.8 | 29.1 | 2.9 | (1) | | (1) | Hydrants. | 83 |
| | | | | 743 | (1) | (1) | Hydrants. | 84 |
| | | | | 21,300 | | | Automatic flush tanks. | 85 |
| 49.6 | 8.0 | 41.6 | | 1,150 | | (2) | No artificial means. | 86 |
| 60.5 | 14.0 | 46.5 | | 25,500 | | (1) | Hydrants. | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | |
|------|------|------|-------|--------|-------|------|-------------------------------------|-----|
| 80.5 | 20.9 | 59.6 | ----- | (2) | | (2) | Hydrants. | 88 |
| 36.7 | 13.0 | 22.1 | 1.6 | 25,000 | | | No artificial means. | 89 |
| | | | | (1) | | | Hydrants. | 90 |
| 74.0 | 23.0 | 50.8 | 0.2 | 2,172 | 100.0 | (1) | Hydrants. | 91 |
| | | | | (1) | | (1) | Hydrants. | 92 |
| 7.2 | | 7.2 | | 4,150 | | (2) | Hydrants. | 93 |
| 35.0 | 7.2 | 27.0 | 0.8 | (1) | | (1) | No artificial means. | 94 |
| 31.2 | | 31.2 | | 6,436 | | (1) | Hydrants. | 95 |
| | | | | 28,000 | | | No artificial means. | 96 |
| 23.0 | | 23.0 | | (1) | | (1) | Automatic flush tanks. | 97 |
| | | | | 5,228 | | | Automatic flush tanks. | 98 |
| 51.1 | 7.8 | 43.1 | 0.2 | 3,510 | | (1) | Hydrants. | 99 |
| 48.2 | 12.0 | 35.6 | 0.6 | (1) | | | Automatic flush tanks. | 100 |
| 40.2 | 8.7 | 31.5 | | 25,132 | | (1) | Hydrants. | 101 |
| 56.8 | 22.4 | 34.4 | | (1) | | (1) | Hydrants. | 102 |
| 28.0 | 7.0 | 20.0 | 1.0 | 4,700 | (1) | | No artificial means. | 103 |
| | | | | 7,218 | | | Hydrants. | 104 |
| 30.0 | 0.9 | | 29.4 | (1) | | (1) | No artificial means. | 105 |
| | | | | 1,001 | | | Hydrants. | 106 |
| | | | | 1,651 | | | Hydrants. | 107 |
| | | | | 2,420 | | | Hydrants. | 108 |
| 12.9 | 2.9 | 10.0 | | (1) | | | No artificial means. | 109 |
| 41.5 | 7.0 | 34.5 | | (1) | | (1) | Hydrants. | 110 |
| 16.6 | 1.6 | 15.0 | | 2,370 | | (1) | Hydrants. | 111 |
| | | | | (1) | | | Hydrants. | 112 |
| | | | | | | | No artificial means. | 113 |
| | | | | (1) | | (1) | Hydrants. | 114 |
| | | | | 2,607 | | | Automatic flush tanks. | 115 |
| 38.8 | 0.4 | 38.4 | | (1) | 40.0 | (1) | No artificial means. | 116 |
| 46.0 | | 46.0 | | (2) | (1) | (1) | Automatic flush tanks. | 117 |
| | | | | (1) | | (1) | Hydrants. | 118 |
| 19.0 | 0.3 | 18.7 | | (1) | (2) | (1) | No artificial means. | 119 |
| 60.0 | 46.5 | 13.5 | | 6,000 | | 2.0 | Hydrants. | 120 |
| | | | | 4,450 | | (1) | Hydrants. | 121 |
| | | | | 3,311 | | (1) | Automatic flush tanks and hydrants. | 122 |
| | | | | 3,073 | | 67.0 | Automatic flush tanks. | 123 |
| 42.1 | 7.7 | 34.0 | 0.4 | (1) | | (1) | Hydrants. | 124 |
| 73.0 | 5.9 | 67.1 | | (1) | | | Automatic flush tanks and hydrants. | 125 |
| 42.3 | 1.5 | 35.8 | 5.0 | (1) | | (1) | Hydrants. | 126 |
| | | | | (2) | (2) | (2) | Hydrants. | 127 |
| | | | | 25,000 | | (1) | Hydrants. | 128 |
| 30.0 | 22.0 | 8.0 | | 27,800 | | (1) | Hydrants. | 129 |
| | | | | 5,129 | 1.0 | | Hydrants. | 130 |
| | | | | (1) | | | Hydrants. | 131 |
| 41.5 | (4) | (4) | (4) | (1) | | | Automatic flush tanks and hydrants. | 132 |
| | | | | 3,000 | | (1) | Automatic flush tanks. | 133 |
| | | | | (1) | | | Hydrants. | 134 |
| 54.5 | 6.4 | 48.1 | | (1) | | | Hydrants. | 135 |
| 3.0 | | 3.0 | | (1) | | | No artificial means. | 136 |
| 44.0 | | 44.0 | | 26,000 | | (1) | Automatic flush tanks. | 137 |

* Not reported separately.

* Flushed also by tide.

STATISTICS OF CITIES.

TABLE 41.—LENGTH AND CLASSES

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | LENGTH (MILES) OF SEWERS. | | | | | | | | | | | |
|--------------|------------------------|---------------------------|------------------|------------------|------------------|-----------|--------|-------|--------|--------|--------|-------|--------|
| | | All classes. | | | | Sanitary. | | | | Storm. | | | |
| | | Total. | Brick. | Tile. | Other. | Total. | Brick. | Tile. | Other. | Total. | Brick. | Tile. | Other. |
| 138 | Chattanooga, Tenn..... | 39.8 | 9.6 | 30.2 | | | | | | | | | |
| 139 | Joplin, Mo..... | 22.8 | | 22.8 | | 22.8 | | 22.8 | | | | | |
| 140 | Galveston, Tex..... | 11.8 | | | 11.8 | | | | | | | | |
| 141 | Fitchburg, Mass..... | 36.0 | 4.4 | 31.6 | | | | | | | | | |
| 142 | Macon, Ga..... | 51.8 | 12.0 | 39.8 | | 39.8 | | 39.8 | | 12.0 | 12.0 | | |
| 143 | Auburn, N. Y..... | 65.0 | (³) | (³) | (³) | | | | | | | | |
| 144 | Racine, Wis..... | 57.8 | 5.7 | 52.1 | | | | | | | | | |
| 145 | Woonsocket, R. I..... | 17.0 | 1.0 | 16.0 | | 15.3 | 1.0 | 14.3 | | 1.7 | | 1.7 | |
| 146 | Joliet, Ill..... | 26.6 | | 21.1 | 5.5 | | | | | | | | |
| 147 | Kalamazoo, Mich..... | 45.8 | 0.1 | 45.2 | 0.5 | 33.6 | | 33.6 | | 12.2 | 0.1 | 11.6 | 0.5 |
| 148 | Wichita, Kans..... | 70.0 | 2.9 | 67.1 | | 66.0 | 2.9 | 63.1 | | 4.0 | | 4.0 | |
| 149 | Taunton, Mass..... | 25.7 | 8.9 | 16.8 | | | | | | | | | |
| 150 | Sacramento, Cal..... | 42.0 | 6.5 | 35.5 | | | | | | | | | |
| 151 | Oshkosh, Wis..... | 67.0 | | 67.0 | | | | | | | | | |
| 152 | Pueblo, Colo..... | 111.1 | 4.5 | 106.6 | | 106.0 | | 106.0 | | | | | |
| 153 | New Britain, Conn..... | 58.9 | 12.6 | 46.3 | | 31.9 | | 31.9 | | 23.8 | 9.4 | 14.4 | |
| 154 | La Crosse, Wis..... | 20.3 | | 20.3 | | | | | | | | | |

¹ No city record.² Estimated.

OF SEWERS: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| LENGTH (MILES) OF SEWERS—continued. | | | | Total number of house connections. | Percentage of sewage pumped. | Percentage of all sewage formed by manufactur- ing waste. | Method of flushing sewers. | City num- ber. |
|-------------------------------------|--------|-------|--------|---|------------------------------------|---|---|----------------------|
| Combined. | | | | | | | | |
| Total. | Brick. | Tile. | Other. | | | | | |
| 39.8 | 9.6 | 30.2 | | 4,250 | | (1) | Hydrants..... | 138 |
| | | | | 2,000 | | | Automatic flush tanks..... | 139 |
| 11.8 | | | 11.8 | 1,174 | | | Hydrants..... | 140 |
| 36.0 | 4.4 | 31.6 | | 2,800 | | | Hydrants..... | 141 |
| | | | | 1,750 | | (1) | Automatic flush tanks and hydrants..... | 142 |
| 65.0 | (3) | (3) | (3) | (1) | | | Hydrants..... | 143 |
| 57.8 | 5.7 | 52.1 | | 6,918 | | | Hydrants..... | 144 |
| | | | | 865 | 100.0 | | Hydrants..... | 145 |
| 26.6 | | 21.1 | 5.5 | 2,000 | | 75.0 | Hydrants..... | 146 |
| | | | | (1) | | | Automatic flush tanks..... | 147 |
| | | | | (1) | | | Automatic flush tanks..... | 148 |
| 25.7 | 8.9 | 16.8 | | 1,500 | | | Automatic flush tanks..... | 149 |
| 42.0 | 6.5 | 35.5 | | 2,400 | 100.0 | | Automatic flush tanks..... | 150 |
| 67.0 | | 67.0 | | (1) | | (4) | Automatic flush tanks..... | 151 |
| 5.1 | 4.5 | 0.6 | | 23,800 | | | Hydrants..... | 152 |
| 3.2 | 3.2 | | | 3,896 | | (1) | Hydrants..... | 153 |
| 20.3 | | 20.3 | | 1,500 | | | Hydrants..... | 154 |

³ Not reported separately.⁴ Not reported.

STATISTICS OF CITIES.

TABLE 42.—AREA AND LENGTH OF STREETS, AND NUMBER

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

| City. num- ber. | CITY. | AREA (SQUARE YARDS) OF PAVED AND IMPROVED STREETS. | | | | | | | | | |
|-----------------------|------------------|--|-------------------|-------------------------------------|------------|------------------|-------------------------------------|-----------------------------|-------------|------------|------------|
| | | Total. | Cobble- stone. | Granite and Belgian block. | Brick. | Wooden block. | Asphalt and asphalt block. | Bitumi- nous macadam. | Macadam. | Gravel. | All other. |
| | Grand total..... | 351,843,311 | 15,110,534 | 49,197,596 | 38,789,036 | 20,433,786 | 64,083,219 | 2,357,095 | 103,511,562 | 47,339,524 | 11,020,959 |
| | Group I..... | 163,641,491 | 12,685,279 | 31,287,753 | 12,366,656 | 16,139,710 | 40,158,761 | 643,748 | 45,628,869 | 2,893,761 | 1,836,954 |
| | Group II..... | 67,500,478 | 804,774 | 10,059,216 | 8,665,875 | 1,279,436 | 13,252,307 | 208,067 | 13,762,922 | 12,706,604 | 6,761,277 |
| | Group III..... | 70,377,637 | 1,241,468 | 5,849,241 | 7,451,091 | 1,052,436 | 7,227,745 | 775,055 | 26,692,583 | 18,545,222 | 1,542,826 |
| | Group IV..... | 50,323,705 | 379,013 | 2,001,416 | 10,305,414 | 1,962,204 | 3,444,406 | 730,225 | 17,427,188 | 13,193,937 | 879,902 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | |
|----|---------------------|-------------|-----------|------------|------------|------------|------------|---------|-----------|-----------|----------|
| 1 | New York, N. Y. | 31,766,020 | 1,436,805 | 7,924,060 | 423,684 | 188,393 | 11,674,783 | | 9,917,505 | 200,790 | |
| 2 | Chicago, Ill. | 127,349,226 | | 11,102,933 | 11,531,200 | 11,248,160 | 5,207,840 | | 8,065,493 | | 1193,600 |
| 3 | Philadelphia, Pa. | 19,202,772 | 1,884,472 | 6,372,884 | 2,294,180 | | 5,745,966 | | 2,832,544 | | 72,726 |
| 4 | St. Louis, Mo. | 12,196,252 | | 1,507,282 | 2,314,811 | 52,412 | 1,016,277 | 531,089 | 6,166,829 | | 607,552 |
| 5 | Boston, Mass. | 9,309,879 | 2,340 | 2,128,437 | 3,670 | 23,653 | 335,698 | 93,680 | 6,155,668 | 523,515 | 43,218 |
| 6 | Baltimore, Md. | 7,380,673 | 5,197,504 | 836,885 | 101,007 | 11,572 | 546,142 | | 661,793 | | 25,770 |
| 7 | Cleveland, Ohio | 5,326,464 | | 1,932,480 | 2,957,328 | 19,888 | 403,040 | 13,728 | | | |
| 8 | Buffalo, N. Y. | 6,694,796 | 1,765,269 | 249,494 | 229,892 | | 4,205,690 | | 244,451 | (?) | |
| 9 | San Francisco, Cal. | 6,616,391 | 1,308,880 | 1,376,000 | | | 1,297,351 | | 1,974,160 | | |
| 10 | Pittsburg, Pa. | 1,552,400 | 1,349,888 | 1,287,116 | 1,25,872 | | 1,174,128 | | 1,170,896 | | |
| 11 | Cincinnati, Ohio | 1,762,625 | 1,988,575 | 1,108,850 | 1,051,225 | | 1,617,225 | | 1,390,500 | 1,96,250 | |
| 12 | Detroit, Mich. | 6,415,811 | 25,104 | 79,696 | 1,077,113 | 3,684,542 | 872,536 | 5,251 | 292,167 | 373,769 | 5,640 |
| 13 | Milwaukee, Wis. | 8,704,111 | | 1,947,000 | 1,249,779 | 1,911,090 | 624,400 | | 1,497,184 | | |
| 14 | New Orleans, La. | 2,956,222 | 1,537,856 | 1,364,672 | 1,84,480 | | 441,534 | | 1,639,232 | 1,888,448 | |
| 15 | Washington, D. C. | 6,337,842 | 188,586 | 485,464 | 22,415 | | 3,336,151 | | 1,245,021 | 1,060,205 | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|--------------------|-----------|-----------|-----------|-----------|---------|-----------|----------|-----------|-----------|-------------|
| 16 | Newark, N. J. | 3,032,135 | 139,607 | 1,192,882 | 268,644 | 1,278 | 1,038,142 | 40,610 | 350,972 | | |
| 17 | Minneapolis, Minn. | 1,715,043 | | 492,141 | 302,430 | 541,521 | 186,072 | | 192,879 | | |
| 18 | Jersey City, N. J. | 2,782,796 | | 1,679,040 | 4,224 | | 360,664 | | 309,008 | | 429,860 |
| 19 | Louisville, Ky. | 5,018,933 | 187,407 | 830,320 | 1,187,450 | | 791,840 | | 1,891,780 | 16,896 | 113,240 |
| 20 | Indianapolis, Ind. | 5,816,537 | | | 285,089 | 377,096 | 1,081,340 | | 168,031 | 1,195,803 | 1,279,178 |
| 21 | Providence, R. I. | 4,383,785 | 90,463 | 552,816 | 7,393 | | 89,407 | | 3,426,017 | | 217,689 |
| 22 | St. Paul, Minn. | 1,673,677 | | 209,721 | 218,180 | 50,210 | 695,179 | | 373,387 | 127,000 | |
| 23 | Rochester, N. Y. | 2,484,530 | 20,845 | 651,770 | 336,540 | 17,377 | 880,611 | | 381,189 | 196,198 | |
| 24 | Kansas City, Mo. | 4,572,873 | | 131,773 | 825,326 | | 2,870,307 | 2,382 | 743,085 | | |
| 25 | Toledo, Ohio | 2,652,259 | | 485,275 | 1,523,109 | 38,517 | 463,616 | | 141,742 | | |
| 26 | Denver, Colo. | 1,901,659 | | | 4,154 | | 499,040 | | 220,824 | | 1,177,641 |
| 27 | Allegheny, Pa. | 1,832,039 | 1,201,134 | 1,665,738 | 1,313,298 | | 1,645,656 | | | | 1,6,213 |
| 28 | Columbus, Ohio | 2,607,943 | 101,380 | 209,818 | 1,686,019 | | 365,726 | | 145,000 | | |
| 29 | Worcester, Mass. | 1,463,228 | 452 | 246,742 | 4,752 | | 12,698 | 39,747 | 748,170 | 1,410,667 | |
| 30 | Los Angeles, Cal. | 1,829,935 | | 1,30,507 | 1,13,236 | | 1,549,618 | | 1,102,787 | 1,645,916 | 1,1,673,871 |
| 31 | Memphis, Tenn. | 2,390,096 | | 324,000 | 121,089 | | 286,167 | | 117,500 | 1,541,340 | |
| 32 | Omaha, Nebr. | 2,114,422 | | 595,213 | 342,404 | 198,813 | 926,673 | | 51,319 | | |
| 33 | New Haven, Conn. | 1,316,027 | 3,816 | 90,432 | 143,160 | | 69,349 | | 1,003,720 | | 5,550 |
| 34 | Syracuse, N. Y. | 1,123,235 | | 79,953 | 378,331 | | 596,768 | | | | 68,183 |
| 35 | Scranton, Pa. | 420,025 | 25,000 | 30,485 | 104,228 | | 252,769 | 7,543 | | | |
| 36 | St. Joseph, Mo. | 1,213,278 | | 12,026 | 401,560 | | 197,886 | | 601,806 | | |
| 37 | Paterson, N. J. | 1,234,146 | 24,816 | 70,840 | 136,487 | | 107,281 | | 1,887,000 | | 7,722 |
| 38 | Fall River, Mass. | 1,571,085 | 9,854 | 222,215 | | | 7,622 | | 486,054 | 845,340 | |
| 39 | Portland, Oreg. | 3,688,328 | | 125,824 | 23,572 | 47,584 | 112,905 | 102,297 | 1,350,252 | 1,573,764 | 352,130 |
| 40 | Atlanta, Ga. | 1,762,464 | | 1,129,685 | 1,35,200 | 1,7,040 | 1,164,971 | 1,15,488 | 1,70,400 | 1,339,680 | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----|---------------------|-----------|-----------|-----------|-----------|---------|-----------|---------|-----------|-----------|----------|
| 41 | Seattle, Wash. | 1,213,717 | | | 127,865 | 3,133 | 432,338 | | 24,883 | | 625,498 |
| 42 | Dayton, Ohio | 5,791,216 | | 20,466 | 331,069 | | 374,240 | 18,121 | 5,866 | 5,026,800 | 14,654 |
| 43 | Albany, N. Y. | 1,533,188 | 1,248,952 | 1,559,574 | 1,431,112 | | 1,187,598 | | 1,105,952 | | |
| 44 | Grand Rapids, Mich. | 1,249,236 | 1,13,288 | | 1,305,771 | 199,147 | 1,170,790 | | 1,110,387 | 1,252,424 | 1,24,429 |
| 45 | Cambridge, Mass. | 1,572,414 | | 200,365 | 78,127 | | 5,315 | 23,607 | 1,265,000 | | |
| 46 | Lowell, Mass. | 2,374,299 | | 315,803 | 14,080 | | 104,720 | 2,816 | 564,080 | 1,372,800 | |
| 47 | Hartford, Conn. | 1,526,385 | | 12,810 | | 1,594 | 183,392 | | 1,328,589 | | |
| 48 | Reading, Pa. | 1,489,239 | 124,668 | 9,974 | 199,467 | | 122,873 | | 1,032,257 | | |
| 49 | Richmond, Va. | 1,487,733 | 1,36,960 | 1,010,240 | | | 1,114,400 | | 1,362,133 | | |
| 50 | Nashville, Tenn. | 3,183,767 | | 126,180 | 41,467 | | | 116,128 | 2,899,992 | | |
| 51 | Trenton, N. J. | 685,244 | | 43,016 | 180,516 | | 223,420 | | 238,292 | | |
| 52 | Wilmington, Del. | 925,574 | 157,439 | 203,792 | 226,113 | | 17,746 | 9,164 | 265,651 | 45,669 | |
| 53 | Camden, N. J. | 1,122,697 | 67,509 | 442,516 | 37,222 | | 296,030 | | 40,331 | | 239,089 |
| 54 | Bridgeport, Conn. | 1,507,327 | | 17,600 | 63,624 | 27,717 | 36,146 | | 1,362,240 | | |
| 55 | Lynn, Mass. | 382,319 | | 92,225 | 2,740 | | 350 | 29,408 | 257,596 | | |
| 56 | Troy, N. Y. | 843,889 | | 459,796 | 243,419 | | 87,931 | | 52,743 | | |
| 57 | Des Moines, Iowa | 1,468,401 | | | 1,242,488 | 6,732 | 186,339 | | 10,145 | 2,966 | 19,731 |
| 58 | New Bedford, Mass. | 1,104,131 | 168,040 | 64,101 | 9,276 | | 20,820 | 28,498 | 813,396 | | |
| 59 | Springfield, Mass. | 2,461,506 | | 41,696 | 84,728 | 17,633 | 8,005 | 27,437 | 995,799 | 1,286,208 | |
| 60 | Oakland, Cal. | 8,085,599 | | | | 32,870 | | 477,337 | 7,152,992 | 422,400 | |

¹ Estimated.² No city record.³ Not reported.

AND CHARACTER OF STEAM RAILROAD CROSSINGS: 1905.

and the number assigned to each, see page 94.]

| LENGTH (MILES) OF PAVED AND IMPROVED STREETS. | | | | | | | | | | Length (miles) of unim- proved streets. | STEAM RAILROAD CROSSINGS, CLASSIFIED BY CHARACTER. | | | | Number of grade cross- ings abol- ished during year. | City num- ber. |
|---|-------------------|-------------------------------------|---------|------------------|-------------------------------------|----------------------------------|---------------|---------|------------|---|---|------------------------|----------------------------|-----------------------------|---|----------------------|
| Total. | Cobble- stone. | Granite and Belgian block. | Brick. | Wooden block. | Asphalt and asphalt block. | Bitumi- nous mac- adam. | Mac- adam. | Gravel. | All other. | | Total number. | Number on grade. | Number over streets. | Number under streets. | | |
| 19,070.2 | 887.1 | 2,503.8 | 2,075.0 | 1,073.4 | 3,308.2 | 83.7 | 5,853.1 | 2,576.2 | 709.7 | 23,380.7 | 14,031 | 11,040 | 2,108 | 883 | 246 | |
| 9,196.5 | 739.8 | 1,615.4 | 704.8 | 851.1 | 2,123.3 | 26.5 | 2,772.0 | 204.4 | 159.2 | 7,830.0 | 5,295 | 3,480 | 1,456 | 359 | 204 | |
| 3,644.9 | 48.0 | 496.1 | 479.2 | 74.3 | 650.5 | 9.9 | 778.3 | 698.7 | 409.9 | 5,278.6 | 2,674 | 2,136 | 267 | 271 | 22 | |
| 3,659.7 | 76.0 | 301.7 | 400.4 | 54.4 | 381.9 | 26.7 | 1,310.4 | 1,011.9 | 96.3 | 4,434.6 | 2,054 | 1,760 | 174 | 120 | 12 | |
| 2,569.1 | 23.3 | 90.6 | 490.6 | 93.6 | 152.5 | 20.6 | 992.4 | 661.2 | 44.3 | 5,837.5 | 4,008 | 3,604 | 211 | 133 | 8 | |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | | |
|---------|-------|-------|-------|-------|-------|------|-------|------|------|----------|-------|-------|-------|-------|-----|----|
| 1,809.1 | 79.2 | 400.8 | 18.7 | 9.7 | 595.6 | | 687.6 | 17.5 | | 11,353.7 | 1,869 | 1,673 | 1,55 | 1,141 | 8 | 1 |
| 1,485.0 | | 47.0 | 87.0 | 581.0 | 269.0 | | 491.0 | | 10.0 | 2,715.0 | 3,000 | 1,886 | 1,100 | 14 | 151 | 2 |
| 1,261.0 | 61.4 | 388.1 | 145.7 | | 379.7 | | 273.3 | | 12.8 | 469.0 | (2) | (2) | (2) | (2) | | 3 |
| 634.6 | | 71.7 | 137.0 | 2.6 | 41.9 | 20.4 | 292.0 | | 69.0 | 589.3 | 75 | 38 | 25 | 12 | | 4 |
| 496.9 | 0.3 | 96.3 | 0.4 | 0.9 | 21.2 | 5.0 | 337.1 | 33.6 | 2.1 | 5.9 | 159 | 34 | 79 | 46 | | 5 |
| 495.8 | 371.9 | 43.0 | 6.1 | 0.6 | 22.5 | | 49.9 | | 1.8 | 50.9 | 115 | 70 | 15 | 30 | | 6 |
| 284.3 | | 91.5 | 168.0 | 1.1 | 22.9 | 0.8 | | | | 361.4 | 166 | 159 | 1 | 6 | 5 | 7 |
| 351.3 | 82.8 | 13.4 | 14.5 | | 228.3 | | 12.3 | (2) | | 1,300.0 | 70 | (2) | 50 | 20 | (2) | 8 |
| 278.0 | 13.0 | 100.0 | | | 124.0 | | 41.0 | | | 522.0 | 80 | 71 | 8 | 1 | | 9 |
| 317.8 | 19.9 | 163.2 | 1.5 | | 123.5 | | 9.7 | | | 387.6 | 180 | 91 | 66 | 23 | | 10 |
| 445.3 | 63.4 | 56.5 | 60.0 | | 35.3 | | 224.6 | 5.5 | | 255.7 | 149 | 112 | 20 | 17 | | 11 |
| 355.8 | 1.3 | 3.6 | 48.4 | 220.7 | 42.1 | 0.3 | 17.2 | 21.8 | 0.4 | (2) | 158 | 135 | 13 | 10 | | 12 |
| 412.8 | | 88.5 | 10.6 | 34.5 | 22.4 | | 256.8 | | | 198.5 | 67 | 46 | 10 | 11 | | 13 |
| 210.0 | 38.2 | 25.9 | 6.0 | | 31.4 | | | 45.4 | 63.1 | 540.0 | 165 | 165 | | | | 14 |
| 358.8 | 8.4 | 25.9 | 0.9 | | 163.5 | | 79.5 | 80.6 | | 81.0 | 42 | | 14 | 28 | 40 | 15 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|---------|------|-------|-------|-------|-------|-----|-------|-------|-------|---------|-----|-----|-----|-----|----|----|
| 163.8 | 8.9 | 63.5 | 14.3 | 0.1 | 51.3 | 2.0 | 23.7 | | | 97.7 | 92 | 34 | 29 | 29 | | 16 |
| 1,108.3 | | 131.1 | 119.1 | 134.2 | 111.7 | | 112.2 | | | 462.6 | 335 | 279 | 40 | 16 | 1 | 17 |
| 138.6 | | 79.6 | 0.2 | | 17.1 | | 17.3 | 24.4 | | 63.1 | 46 | 3 | 43 | | | 18 |
| 258.2 | 8.4 | 47.5 | 69.0 | | 33.1 | | 94.1 | 0.8 | 5.3 | 75.5 | 250 | 241 | 6 | 3 | | 19 |
| 448.2 | | | 36.8 | 19.7 | 49.6 | | 8.0 | 124.0 | 210.1 | 110.3 | 213 | 204 | 8 | 1 | 1 | 20 |
| 249.7 | 5.1 | 31.4 | 0.4 | | 5.1 | | 194.7 | 13.0 | | (2) | 32 | 6 | 3 | 23 | 3 | 21 |
| 73.7 | | 7.9 | 10.2 | 2.6 | 28.4 | | 19.1 | 5.5 | | 329.1 | 96 | 42 | 10 | 44 | | 22 |
| 148.2 | 0.8 | 31.9 | 18.6 | 0.7 | 55.1 | | 27.2 | 13.9 | | 185.4 | 102 | 67 | 25 | 10 | 1 | 23 |
| 221.9 | | 2.4 | 40.9 | | 148.4 | 0.1 | 30.1 | | | 241.1 | 117 | 97 | 3 | 17 | 1 | 24 |
| 153.7 | | 25.0 | 83.6 | 6.5 | 25.0 | | 13.6 | | | 1,295.4 | 334 | 295 | 23 | 16 | | 25 |
| 93.1 | | | 0.4 | | 19.7 | | 12.3 | | 60.7 | 1,098.1 | (2) | (2) | (2) | (2) | | 26 |
| 104.4 | 11.8 | 37.8 | 17.8 | | 36.7 | | | 0.3 | | 1,200.0 | 31 | 16 | 7 | 8 | 3 | 27 |
| 130.3 | 8.9 | 9.6 | 84.6 | | 18.9 | | 8.3 | | | 358.7 | 34 | 24 | 2 | 8 | | 28 |
| 127.3 | | 12.0 | 0.3 | | 0.7 | 1.8 | 42.5 | 70.0 | | 68.0 | 50 | 28 | 9 | 13 | | 29 |
| 376.3 | | 1.3 | 0.6 | | 23.4 | | 4.4 | 275.3 | 71.3 | 308.7 | 167 | 167 | | | | 30 |
| 92.1 | | 12.3 | 5.2 | | 12.1 | | 2.5 | 60.0 | | 108.1 | 146 | 136 | 6 | 4 | | 31 |
| 93.5 | | 25.5 | 16.6 | 8.0 | 39.4 | | 4.0 | | | 300.0 | 145 | 117 | 14 | 14 | | 32 |
| 78.5 | 0.1 | 4.2 | 6.5 | | 3.3 | | 64.0 | | 0.4 | 125.4 | 46 | 12 | 2 | 32 | | 33 |
| 53.8 | | 1.7 | 17.7 | | 30.8 | | | 3.6 | | 1,200.0 | 90 | 85 | 4 | 1 | | 34 |
| 23.6 | 2.0 | 2.0 | 5.6 | | 13.2 | 0.8 | | | | 165.9 | 32 | 25 | | 7 | | 35 |
| 60.2 | | 0.6 | 19.9 | | 9.1 | | 30.6 | | | 133.0 | 76 | 70 | 2 | 4 | | 36 |
| 83.3 | 1.4 | 4.2 | 7.8 | | 6.1 | | 63.0 | | 0.8 | 72.8 | 68 | 58 | 7 | 3 | | 37 |
| 107.2 | 0.6 | 11.0 | | | 0.4 | | 39.8 | 55.4 | | 31.0 | 19 | 1 | 11 | 7 | 12 | 38 |
| 176.6 | | 5.5 | 1.1 | 2.2 | 4.9 | 4.5 | 63.9 | 74.5 | 20.0 | 104.1 | 114 | 111 | | 3 | | 39 |
| 80.4 | | 48.1 | 2.0 | 0.3 | 7.0 | 0.7 | 3.0 | 19.3 | | 144.6 | 39 | 18 | 13 | 8 | | 40 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|-------|------|------|------|-----|------|-----|-------|-------|------|-------|-----|-----|-----|-----|---|----|
| 76.6 | | | 5.9 | 0.1 | 27.5 | | 1.4 | | 41.7 | 46.4 | 35 | 33 | | 2 | 2 | 41 |
| 335.7 | | 1.0 | 30.2 | | 17.3 | 1.0 | 0.2 | 285.5 | 0.5 | | 76 | 74 | 2 | | | 42 |
| 87.1 | 14.1 | 31.8 | 24.5 | | 10.7 | | 6.0 | | | 50.5 | 42 | 34 | 8 | | | 43 |
| 176.1 | 0.8 | | 13.0 | 4.2 | 7.3 | | 6.3 | 143.5 | 1.0 | 111.9 | 83 | 81 | 1 | 1 | | 44 |
| 99.5 | | 7.8 | 3.3 | | 0.2 | 1.3 | 86.9 | | | 22.7 | 15 | 10 | 5 | | | 45 |
| 131.5 | | 15.4 | 0.8 | | 5.1 | 0.2 | 32.0 | 78.0 | | | 5 | 4 | | 1 | | 46 |
| 103.9 | | 0.6 | | 0.2 | 8.7 | | 94.4 | | | 20.0 | 18 | 6 | | 8 | 1 | 47 |
| 75.0 | 6.3 | 0.5 | 10.0 | | 6.4 | | 51.8 | | | 62.0 | 40 | 23 | 10 | 7 | | 48 |
| 124.5 | 3.5 | 41.0 | | | 3.8 | | 76.2 | | | 40.0 | (2) | (2) | (2) | (2) | | 49 |
| 194.9 | | 7.2 | 2.4 | | | 6.6 | 178.7 | | | 114.6 | 42 | 19 | 18 | 5 | | 50 |
| 36.2 | | 2.6 | 9.2 | | 11.0 | | 13.4 | | | 81.8 | 36 | 36 | | | | 51 |
| 59.0 | 10.7 | 12.0 | 14.5 | | 0.7 | 0.5 | 19.2 | 1.4 | | 34.2 | 78 | 47 | 24 | 7 | | 52 |
| 76.5 | 4.6 | 30.2 | 2.5 | | 20.2 | | 2.7 | | 16.3 | 118.0 | (2) | (2) | (2) | (2) | | 53 |
| 94.2 | | 1.0 | 3.6 | 1.6 | 2.0 | | 86.0 | | | 79.8 | 45 | 20 | 24 | 1 | | 54 |
| 15.6 | | 3.8 | 0.1 | | | 1.1 | 10.6 | | | 95.0 | 24 | 19 | 1 | 4 | | 55 |
| 47.2 | | 26.3 | 13.0 | | 4.9 | | 3.0 | | | 52.7 | 50 | 41 | 1 | 8 | | 56 |
| 83.5 | | | 70.6 | 0.4 | 10.6 | | 0.6 | 0.2 | 1.1 | 439.5 | 125 | 125 | | | | 57 |
| 86.9 | 13.3 | 5.0 | 0.3 | | 1.0 | 1.9 | 65.4 | | | 58.0 | 16 | 15 | | 1 | | 58 |
| 135.5 | | 2.1 | 4.4 | 0.6 | 0.4 | 1.4 | 53.5 | 73.1 | | 110.0 | 20 | 8 | 4 | 8 | | 59 |
| 226.0 | | | | 0.7 | 10.1 | | 203.2 | 12.0 | | 12.0 | 109 | 109 | | | | 60 |

STATISTICS OF CITIES.

TABLE 42.—AREA AND LENGTH OF STREETS, AND NUMBER

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

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | AREA (SQUARE YARDS) OF PAVED AND IMPROVED STREETS. | | | | | | | | | |
|--------------|----------------------|--|--------------|----------------------------|---------|---------------|----------------------------|---------------------|-----------|-----------|------------|
| | | Total. | Cobblestone. | Granite and Belgian block. | Brick. | Wooden block. | Asphalt and asphalt block. | Bituminous macadam. | Macadam. | Gravel. | All other. |
| 61 | Lawrence, Mass. | 1,749,561 | | 79,759 | | | 6,707 | | 418,085 | 1,245,010 | |
| 62 | Somerville, Mass. | 2,075,128 | | 166,888 | 3,000 | | 10,090 | 12,390 | 1,535,893 | 346,867 | |
| 63 | Kansas City, Kans. | 1,350,180 | | 5,228 | 933,232 | 34,500 | 310,597 | | 72,623 | | |
| 64 | Savannah, Ga. | 813,084 | 166,982 | 81,217 | 276,117 | | 140,814 | | | 65,142 | 82,812 |
| 65 | Hoboken, N. J. | 441,486 | | 347,078 | | | 94,408 | | | | |
| 66 | Peoria, Ill. | 965,065 | 10,344 | 7,777 | 678,190 | | 251,490 | | 17,264 | | |
| 67 | Duluth, Minn. | 1,988,888 | | | 25,872 | 367,664 | 19,800 | | 546,656 | 993,520 | 35,376 |
| 68 | Utica, N. Y. | 960,741 | 3,562 | 110,046 | 55,098 | 1,849 | 784,853 | | 5,333 | | |
| 69 | Manchester, N. H. | 560,400 | 4,400 | 104,200 | | | | | 394,800 | (2) | 57,000 |
| 70 | Evansville, Ind. | 854,646 | 5,280 | | 540,000 | | 143,700 | | 93,866 | 71,800 | |
| 71 | Yonkers, N. Y. | 1,316,414 | 1,232 | 44,024 | 4,048 | | 136,050 | 7,125 | 1,123,935 | | |
| 72 | San Antonio, Tex. | 2,492,134 | | | 8,946 | 58,953 | 155,635 | | 17,600 | 2,251,000 | |
| 73 | Elizabeth, N. J. | 844,232 | 1,846 | 272,580 | 9,240 | 94,346 | 46,200 | | 344,820 | | 75,200 |
| 74 | Waterbury, Conn. | 925,003 | | 47,532 | 36,861 | | 3,741 | | 91,371 | 739,200 | 6,238 |
| 75 | Salt Lake City, Utah | 259,020 | | 58,938 | | | 200,082 | | | | |
| 76 | Erie, Pa. | 565,559 | 84,269 | | 219,613 | | 261,677 | | | | |
| 77 | Wilkesbarre, Pa. | 437,143 | | 23,830 | 280,250 | | 133,043 | | | | |
| 78 | Schenectady, N. Y. | 618,790 | 27,972 | 25,150 | 87,070 | | 433,220 | | 45,378 | | |
| 79 | Norfolk, Va. | 875,114 | 41,049 | 223,342 | 32,858 | | 353,791 | | 1,753 | | 222,321 |
| 80 | Houston, Tex. | 1,062,826 | | 1,892 | 221,207 | 73,700 | 165,077 | | 28,148 | 567,244 | 5,558 |
| 81 | Charleston, S. C. | 722,567 | 64,474 | 352,147 | 43,736 | | 14,989 | | 83,981 | 124,637 | 38,603 |
| 82 | Harrisburg, Pa. | 618,371 | | | 29,582 | 3,006 | 334,611 | 2,010 | 249,162 | | |
| 83 | Portland, Me. | 427,567 | 13,202 | 242,632 | | | | 21,014 | 150,719 | | |
| 84 | Dallas, Tex. | 748,959 | | | 21,944 | 183,040 | 115,239 | | 428,736 | | |
| 85 | Tacoma, Wash. | 411,803 | | | 34,180 | 33,000 | 224,146 | | | 24,160 | 96,317 |
| 86 | Terre Haute, Ind. | 1,930,663 | | | 231,182 | 13,552 | 85,418 | | 166,136 | 1,434,375 | |
| 87 | Youngstown, Ohio | 348,712 | | 34,717 | 59,781 | | 230,214 | | 24,000 | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | |
|-----|----------------------|-------------|----------|-----------|-----------|-----------|-----------|---------|-----------|-------------|----------|
| 88 | Fort Wayne, Ind. | 719,466 | 1,014 | | 308,903 | 5,735 | 403,814 | | | | |
| 89 | Holyoke, Mass. | 863,395 | | 66,000 | 39,890 | 13,495 | 27,925 | 11,968 | 233,376 | 470,741 | |
| 90 | Akron, Ohio | 751,108 | | 43,182 | 517,523 | | 56,916 | | 107,087 | | 26,400 |
| 91 | Brookton, Mass. | 1,450,469 | | 152,465 | | | | 39,067 | 197,121 | 1,061,816 | |
| 92 | Saginaw, Mich. | 984,101 | 64,373 | | 243,938 | 272,553 | 232,346 | 14,379 | 153,673 | | 2,839 |
| 93 | Lincoln, Nebr. | 649,019 | | | 434,659 | | 139,025 | | | | 8,770 |
| 94 | Lancaster, Pa. | 808,537 | | 29,693 | 83,826 | 66,565 | 22,165 | | 672,853 | | |
| 95 | Covington, Ky. | 673,377 | | | 97,044 | | 72,617 | | 435,322 | 68,394 | |
| 96 | Altoona, Pa. | 163,253 | 1,576 | 13,315 | 39,382 | | 98,230 | | 10,750 | | |
| 97 | Spokane, Wash. | 182,302 | | | 14,200 | | 168,102 | | | | |
| 98 | Birmingham, Ala. | 1,612,207 | | 61,025 | 108,032 | | | 100,449 | 1,342,701 | | |
| 99 | Pawtucket, R. I. | 959,087 | | 97,155 | 1,965 | | | 28,578 | 169,805 | 661,584 | |
| 100 | South Bend, Ind. | 825,776 | 3,241 | | 704,755 | 1,525 | 100,340 | 723 | 14,063 | | 1,129 |
| 101 | Binghamton, N. Y. | 635,323 | | | 136,699 | | 117,291 | | 99,733 | 281,600 | |
| 102 | Augusta, Ga. | 904,239 | | 40,936 | 63,152 | | | | 477,225 | 315,218 | 7,708 |
| 103 | Bayonne, N. J. | 453,795 | | 62,250 | | 11,628 | 91,517 | | 288,400 | | |
| 104 | Mobile, Ala. | 405,604 | | 26,590 | 73,524 | 13,023 | 85,767 | | 27,700 | 40,500 | 138,500 |
| 105 | Johnstown, Pa. | 297,506 | 68,706 | | 228,800 | | | | | | |
| 106 | McKeesport, Pa. | 810,186 | | 164,853 | 645,333 | | | | | | |
| 107 | Dubuque, Iowa | 2,131,940 | 18,538 | | 117,624 | 880 | | | | 1,994,898 | |
| 108 | Butte, Mont. | 70,987 | | 70,987 | | | | | | | |
| 109 | Springfield, Ohio | 1,420,935 | | 14,855 | 211,144 | 297 | 18,624 | | 353,656 | 822,359 | |
| 110 | Wheeling, W. Va. | 734,842 | 176,000 | | 400,576 | | | | 70,333 | 87,933 | |
| 111 | Sioux City, Iowa | 611,970 | | | 153,973 | 169,639 | 223,810 | | 6,600 | 45,588 | 12,360 |
| 112 | Bay City, Mich. | * 630,960 | | | * 270,160 | * 206,800 | * 61,600 | * 8,800 | * 83,600 | | |
| 113 | Allentown, Pa. | 408,477 | | | 14,682 | | 131,162 | | 232,900 | | |
| 114 | Davenport, Iowa | 1,304,078 | | | 840,157 | | 54,721 | 29,733 | 409,200 | | |
| 115 | Montgomery, Ala. | 339,194 | | 78,156 | 157,251 | | | | | 103,787 | |
| 116 | East St. Louis, Ill. | * 753,984 | | * 65,472 | * 612,480 | | | | * 76,032 | | |
| 117 | Little Rock, Ark. | 1,451,541 | | 16,896 | 77,440 | | 24,405 | | 255,680 | 1,077,120 | |
| 118 | Quincy, Ill. | 744,628 | | | 508,084 | | | | 236,544 | | |
| 119 | York, Pa. | * 614,600 | | | * 53,000 | | * 28,160 | | * 533,440 | | |
| 120 | Springfield, Ill. | 705,304 | | | 572,986 | 48,977 | 24,464 | | 58,877 | | |
| 121 | Malden, Mass. | 1,287,116 | | 22,335 | 1,665 | | | | * 162,529 | * 1,100,587 | |
| 122 | Canton, Ohio | 565,582 | | | 315,582 | | | | | 250,000 | |
| 123 | Passaic, N. J. | 532,440 | | 555 | | | 32,759 | | 528,000 | | 1,126 |
| 124 | Haverhill, Mass. | 277,468 | | 84,040 | | | | | 193,428 | | |
| 125 | Topeka, Kans. | 885,923 | | 102,315 | 544,353 | 34,445 | 193,810 | | 11,000 | | |
| 126 | Salem, Mass. | * 1,550,565 | | * 140,800 | | | | * 8,800 | * 681,120 | * 719,845 | |
| 127 | Atlantic City, N. J. | 1,128,670 | | | 29,513 | | | | 539,942 | 559,215 | |
| 128 | Chester, Pa. | * 409,552 | * 21,120 | * 73,920 | * 48,048 | | * 158,400 | | * 52,800 | | * 55,264 |
| 129 | Chelsea, Mass. | * 702,828 | | * 107,948 | * 8,800 | | | | * 387,200 | * 158,400 | * 40,480 |
| 130 | Newton, Mass. | 2,503,136 | | | | | | | 1,642,773 | 860,363 | |
| 131 | Superior, Wis. | 979,918 | | | | 732,147 | 15,583 | 43,841 | 187,733 | | 614 |
| 132 | Elmira, N. Y. | 926,168 | | 29,553 | 74,962 | | 94,971 | 11,789 | 85,946 | 628,947 | |

* No city record.

* Estimated.

GENERAL TABLES.

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AND CHARACTER OF STEAM RAILROAD CROSSINGS: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| LENGTH (MILES) OF PAVED AND IMPROVED STREETS. | | | | | | | | | | Length (miles) of unimproved streets. | STEAM RAILROAD CROSSINGS, CLASSIFIED BY CHARACTER. | | | | Number of grade crossings abolished during year. | City number. |
|---|---------------|----------------------------|--------|---------------|----------------------------|---------------------|----------|---------|------------|---------------------------------------|--|------------------|----------------------|-----------------------|--|--------------|
| Total. | Cobble-stone. | Granite and Belgian block. | Brick. | Wooden block. | Asphalt and asphalt block. | Bituminous macadam. | Macadam. | Gravel. | All other. | | Total number. | Number on grade. | Number over streets. | Number under streets. | | |
| 94.0 | | 3.2 | | | 0.3 | | 24.1 | 66.4 | | (1) | 14 | 9 | 1 | 4 | | 61 |
| 93.6 | | 2.8 | 0.2 | | 0.7 | 0.9 | 65.4 | 23.6 | | (1) | 20 | 8 | 4 | 8 | | 62 |
| 67.9 | | 0.1 | 47.9 | 1.5 | 14.9 | | 3.5 | | | 90.0 | 72 | 67 | | 5 | | 63 |
| 38.9 | 7.6 | 3.8 | 14.7 | | 5.7 | | | 3.2 | 3.9 | 81.0 | 53 | 51 | 2 | | 1 | 64 |
| 28.2 | | 23.4 | | | 4.8 | | | | | 7.4 | 3 | 3 | | | | 65 |
| 47.9 | 0.5 | 0.6 | 33.1 | | 12.7 | | 1.0 | | | 103.4 | 60 | 60 | | | | 66 |
| 112.6 | | | 1.5 | 20.9 | 0.7 | | 31.1 | 56.4 | 2.0 | 604.8 | 160 | 154 | 4 | 2 | | 67 |
| 53.9 | 0.2 | 5.2 | 0.4 | 0.1 | 47.4 | | 0.6 | | | 69.1 | 74 | 72 | 1 | 1 | | 68 |
| 27.3 | 0.3 | 4.0 | | | | | 20.0 | (2) | 3.0 | 172.7 | 35 | 30 | | 5 | | 69 |
| 38.2 | 0.2 | | 23.0 | | 7.0 | | 4.0 | 4.0 | | 70.0 | 50 | 50 | | | | 70 |
| 88.4 | 0.1 | 2.4 | 0.2 | | 6.7 | 0.5 | 78.5 | | | 25.8 | 29 | 18 | 11 | | | 71 |
| 115.0 | | | 0.5 | 3.0 | 6.5 | | 1.0 | 104.0 | | 309.0 | 165 | 165 | | | | 72 |
| 45.8 | 0.1 | 14.8 | 0.5 | 5.1 | 2.5 | | 18.7 | | 4.1 | 52.1 | 41 | 26 | 12 | 3 | | 73 |
| 70.9 | | 2.9 | 2.2 | | 0.3 | | 5.2 | 60.0 | 0.3 | 129.2 | 28 | 9 | 11 | 8 | 1 | 74 |
| 7.0 | | 2.2 | | | 4.8 | | | | | 260.0 | 4 | 4 | | | | 75 |
| 32.2 | 4.8 | | 12.5 | | 14.9 | | | | | 97.9 | 42 | 38 | 4 | | | 76 |
| 26.0 | | 1.7 | 15.9 | | 8.4 | | | | | 66.9 | 21 | 17 | 2 | 2 | | 77 |
| 36.1 | 1.9 | 1.2 | 5.2 | | 24.3 | | 3.5 | | | 68.2 | 31 | 30 | 1 | | | 78 |
| 54.0 | 3.2 | 13.9 | 2.0 | | 20.5 | | 0.1 | | 14.3 | 75.0 | (1) | (1) | (1) | (1) | | 79 |
| 62.9 | | 0.9 | 11.0 | 6.0 | 9.0 | | 4.0 | 31.0 | 1.0 | 37.5 | (1) | (1) | (1) | (1) | | 80 |
| 35.2 | 3.1 | 17.2 | 2.1 | 0.2 | 0.7 | | 4.1 | 6.1 | 1.9 | 33.2 | 60 | 60 | | | | 81 |
| 36.6 | | | 2.4 | | 18.1 | 0.1 | 15.7 | | | 22.2 | 21 | 9 | 5 | 7 | | 82 |
| 23.5 | 0.7 | 12.2 | | | | 1.1 | 9.5 | | | 118.4 | 52 | 45 | 3 | 4 | | 83 |
| 33.5 | | | 1.0 | 8.0 | 4.2 | | 20.3 | | | 26.0 | 14 | 14 | | | | 84 |
| 20.5 | | | 1.2 | 1.2 | 12.1 | | | 0.8 | 5.2 | 130.0 | 28 | 18 | 1 | 9 | | 85 |
| 84.9 | | | 10.9 | 0.6 | 3.6 | | 7.1 | 62.7 | | 226.0 | 65 | 65 | | | | 86 |
| 19.4 | | 0.9 | 3.7 | | 13.3 | | 1.5 | | | 109.7 | 53 | 34 | 10 | 9 | 7 | 87 |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|-------|------|-----|------|------|------|-----|------|------|-----|-------|-----|-----|-----|-----|---|-----|
| 37.3 | 0.1 | | 16.1 | 0.2 | 20.9 | | | | | 208.0 | 64 | 63 | 1 | | | 88 |
| 42.3 | | 2.8 | 1.7 | 0.5 | 1.4 | 0.6 | 11.7 | 23.6 | | 35.2 | 24 | 11 | 9 | 4 | | 89 |
| 43.1 | | 2.2 | 29.4 | | 3.2 | | 6.8 | | 1.5 | 114.2 | 92 | 66 | 15 | 11 | 1 | 90 |
| 90.1 | | 8.0 | | | | 2.0 | 15.6 | 64.5 | | 21.5 | 18 | | 10 | 8 | | 91 |
| 54.3 | 3.2 | | 14.0 | 15.5 | 13.2 | 0.9 | 7.3 | | 0.2 | 156.3 | 171 | 171 | | | | 92 |
| 26.5 | | | 16.4 | 2.9 | 6.5 | | | | 0.7 | 173.8 | 275 | 274 | 1 | | | 93 |
| 48.8 | | 1.5 | 5.0 | | 1.3 | | 41.0 | | | 10.0 | 17 | 11 | 2 | 4 | | 94 |
| 44.2 | | | 6.2 | | 3.3 | | 27.5 | 7.2 | | 5.7 | 26 | 19 | 7 | | | 95 |
| 9.5 | 0.1 | 1.0 | 1.7 | | 6.2 | | 0.5 | | | 54.6 | 11 | 3 | 6 | 2 | | 96 |
| 4.1 | | | 0.5 | | 3.6 | | | | | 361.9 | 77 | 57 | 13 | 7 | | 97 |
| 66.9 | | 2.0 | 3.0 | | | 3.2 | 58.7 | | | 111.7 | 13 | 12 | | 1 | | 98 |
| 86.4 | | 5.7 | 0.1 | | | 1.8 | 16.1 | 62.7 | | | 21 | 16 | | 5 | | 99 |
| 38.2 | 0.1 | | 32.9 | 0.1 | 4.1 | 0.1 | 0.8 | | 0.1 | 103.4 | 59 | 57 | 1 | 1 | | 100 |
| 27.7 | | | 6.5 | | 5.0 | | 4.2 | 12.0 | | 50.0 | (4) | (4) | (4) | (4) | | 101 |
| 41.9 | | 2.0 | 1.8 | | 22.3 | | 15.4 | 15.4 | 0.4 | 48.2 | 34 | 34 | | | | 102 |
| 17.2 | | 2.8 | | 1.0 | 10.4 | | 1.0 | 1.5 | 5.0 | 32.8 | 11 | | 5 | 6 | | 103 |
| 17.7 | | 0.8 | 4.0 | 0.9 | 4.5 | | | | | 114.0 | 115 | 115 | | | | 104 |
| 18.6 | 5.6 | | 13.0 | | | | | | | 51.5 | 22 | 19 | 2 | 1 | | 105 |
| 27.6 | | 5.6 | 22.0 | | | | | | | (1) | 39 | 39 | | | | 106 |
| 94.3 | 0.8 | | 5.0 | | | | 88.5 | | | 24.0 | 32 | 32 | | | | 107 |
| 2.6 | | 2.6 | | | | | 12.2 | 47.0 | | 57.0 | 46 | 40 | 2 | 4 | | 108 |
| 69.3 | | 0.6 | 8.7 | | 0.8 | | 4.0 | 5.0 | | 49.9 | 79 | 76 | 3 | | | 109 |
| 41.8 | 10.0 | | 22.8 | | | | 0.3 | 1.4 | 1.0 | 30.2 | 45 | 40 | 2 | 3 | | 110 |
| 22.9 | | | 7.7 | 4.8 | 7.7 | 0.5 | 0.3 | | | 606.1 | 126 | 125 | 1 | | | 111 |
| 36.0 | | | 15.4 | 11.8 | 3.5 | 0.5 | 4.8 | | | 173.6 | 194 | 193 | 1 | | | 112 |
| 17.0 | | | 0.2 | | 6.1 | 1.2 | 9.5 | | | 85.2 | 18 | 15 | | 3 | | 113 |
| 52.6 | | | 35.0 | | 2.1 | | 15.5 | | | 75.0 | 24 | 15 | 9 | | | 114 |
| 12.7 | | 2.2 | 4.7 | | | | | 5.8 | | 150.0 | 65 | 65 | | | | 115 |
| 35.7 | | 3.1 | 29.0 | | | | 3.6 | | | 97.3 | 86 | 84 | 1 | 1 | | 116 |
| 71.1 | | 0.8 | 4.0 | | 1.3 | | 14.0 | 51.0 | | 62.9 | 20 | 12 | 7 | 1 | | 117 |
| 34.3 | | | 23.1 | | | | 11.2 | | | 56.9 | 12 | 11 | 1 | | | 118 |
| 35.6 | | | 3.0 | | 1.6 | | 31.0 | | | 45.0 | 32 | 30 | 2 | | | 119 |
| 34.1 | | | 27.1 | 2.8 | 1.4 | | 2.8 | | | 99.3 | 86 | 83 | 3 | | | 120 |
| 60.4 | | 0.9 | 0.1 | | | | 5.8 | 53.6 | | (1) | 18 | 13 | 3 | 2 | | 121 |
| 31.0 | | | 19.0 | | | | | 12.0 | | 135.0 | 73 | 73 | | | | 122 |
| 32.6 | | 0.3 | | | 1.7 | | 30.0 | | 0.6 | 21.0 | 24 | 24 | | | | 123 |
| 17.8 | | 3.8 | | | | | 14.0 | | | 120.0 | 9 | 3 | 4 | 2 | 3 | 124 |
| 41.9 | | 3.5 | 28.8 | 1.5 | 7.1 | | 1.0 | | | 177.0 | 68 | 67 | 1 | | | 125 |
| 88.1 | | 8.0 | | | | 0.5 | 38.7 | 40.9 | | 15.0 | 13 | 9 | 4 | | | 126 |
| 55.3 | | | 3.2 | | | | 23.8 | 28.3 | | | 47 | 47 | | | | 127 |
| 23.2 | 1.2 | 4.2 | 2.7 | | 9.0 | | 3.0 | | 3.1 | 46.0 | 85 | 55 | 27 | 3 | | 128 |
| 38.4 | | 4.6 | 0.5 | | | | 22.0 | 9.0 | 2.3 | 2.0 | 9 | 7 | | 2 | | 129 |
| 139.0 | | | | 29.5 | 0.5 | 2.0 | 84.0 | 55.0 | | 62.0 | 39 | 7 | 28 | 4 | 4 | 130 |
| 40.1 | | | | | | | 8.0 | | 0.1 | 70.0 | 300 | 295 | 5 | | | 131 |
| 58.0 | | 1.3 | 3.7 | | 4.0 | 0.5 | 5.9 | 42.6 | | 62.2 | 32 | 30 | 1 | 1 | | 132 |

* Gravel streets included with unimproved streets.

* Not reported.

TABLE 42.—AREA AND LENGTH OF STREETS, AND NUMBER

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

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | AREA (SQUARE YARDS) OF PAVED AND IMPROVED STREETS. | | | | | | | | | |
|--------------|--------------------|--|---------------|----------------------------|----------|---------------|----------------------------|---------------------|-----------|-----------|------------|
| | | Total. | Cobble-stone. | Granite and Belgian block. | Brick. | Wooden block. | Asphalt and asphalt block. | Bituminous macadam. | Macadam. | Gravel. | All other. |
| 133 | Knoxville, Tenn. | 1,260,000 | | | 66,000 | | | | 1,194,000 | | |
| 134 | Newcastle, Pa. | 314,160 | | | 145,200 | | 142,560 | | 26,400 | | |
| 135 | Jacksonville, Fla. | 759,733 | | | 290,341 | | | | 1,232 | 51,539 | 416,621 |
| 136 | South Omaha, Nebr. | 201,518 | | 64,068 | 137,450 | | | | | | |
| 137 | Rockford, Ill. | 1,101,735 | | | 44,128 | | 58,080 | | 999,527 | | |
| 138 | Chattanooga, Tenn. | 429,272 | | 57,298 | 86,196 | | 81,335 | | 28,103 | 176,340 | |
| 139 | Joplin, Mo. | 932,955 | | | 71,004 | | 3,251 | | 858,700 | | |
| 140 | Galveston, Tex. | 342,351 | | | 76,855 | 96,972 | | | 600 | | 167,924 |
| 141 | Fitchburg, Mass. | 243,685 | 7,821 | 108,094 | | | | | 127,770 | | |
| 142 | Macon, Ga. | 143,000 | | 68,200 | 68,200 | | 6,600 | | | | |
| 143 | Auburn, N. Y. | 649,642 | | | 24,406 | | 62,180 | 11,472 | 1 352,000 | 1 199,584 | |
| 144 | Racine, Wis. | 314,368 | | 26,687 | 134,229 | 90,396 | 13,981 | | 49,075 | | |
| 145 | Woonsocket, R. I. | 807,600 | 800 | 6,800 | 4,400 | | 2,000 | 12,000 | 1 281,600 | 1 500,000 | |
| 146 | Joliet, Ill. | 651,779 | | | 83,204 | 2,215 | 152,969 | | 286,518 | 126,706 | 167 |
| 147 | Kalamazoo, Mich. | 232,305 | | | 137,338 | | 51,436 | 43,531 | | | |
| 148 | Wichita, Kans. | 239,449 | | 27,963 | 32,656 | | 143,630 | | 35,200 | | |
| 149 | Taunton, Mass. | 430,206 | 1,584 | 67,350 | | | | 16,031 | 345,241 | | |
| 150 | Sacramento, Cal. | 1,134,217 | 14,240 | 9,660 | | | 7,360 | 91,100 | 348,608 | 668,249 | |
| 151 | Oshkosh, Wis. | 1 894,000 | | | 1 24,000 | 1 193,000 | 1 38,000 | 1 248,000 | 1 391,000 | | |
| 152 | Pueblo, Colo. | 38,124 | | | | | | 9,964 | 28,160 | | |
| 153 | New Britain, Conn. | 562,500 | | | | | 2,500 | | 560,000 | | |
| 154 | La Crosse, Wis. | 789,550 | | | 125,702 | 1,912 | | | 499,312 | 162,624 | |

1 Estimated.

AND CHARACTER OF STEAM RAILROAD CROSSINGS: 1905—Continued.

and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| LENGTH (MILES) OF PAVED AND IMPROVED STREETS. | | | | | | | | | | Length (miles) of unim- proved streets. | STEAM RAILROAD CROSSINGS, CLASSIFIED BY CHARACTER. | | | | Number of grade cross- ings abol- ished during year. | City num- ber. |
|---|-------------------|-------------------------------------|--------|------------------|-------------------------------------|----------------------------------|---------------|---------|------------|---|---|------------------------|----------------------------|-----------------------------|---|----------------------|
| Total. | Cobble- stone. | Granite and Belgian block. | Brick. | Wooden block. | Asphalt and asphalt block. | Bitumi- nous mac- adam. | Mac- adam. | Gravel. | All other. | | Total number. | Number on grade. | Number over streets. | Number under streets. | | |
| 63.0 | | | 3.5 | | | | 59.5 | | | 53.2 | 15 | 7 | 3 | 5 | | 133 |
| 17.8 | | | 8.2 | | 8.1 | | 1.5 | | | 90.0 | 21 | 19 | 1 | 1 | | 134 |
| 37.0 | | | 14.1 | | | | 0.1 | 2.5 | 20.3 | 98.0 | 76 | 74 | 2 | | | 135 |
| 6.9 | | 1.9 | 5.0 | | | | | | | 98.0 | 20 | 10 | 5 | 5 | | 136 |
| 54.0 | | | 1.9 | | 2.0 | | 50.1 | | | 101.6 | 269 | 261 | 2 | 6 | | 137 |
| 24.7 | | 2.2 | 4.0 | | 3.6 | | 2.8 | 12.1 | | 81.6 | 49 | 40 | 3 | 6 | | 138 |
| 45.0 | | | 2.9 | | 0.1 | | 42.0 | | | 17.0 | 72 | 72 | | | | 139 |
| 18.1 | | | 4.0 | 5.0 | | | 0.1 | | 9.0 | 124.0 | 184 | 184 | | | | 140 |
| 18.0 | 0.5 | 5.4 | | | | | 12.1 | | | 114.9 | 11 | 3 | 6 | 2 | | 141 |
| 6.5 | | 3.1 | 3.1 | | 0.3 | | | | | 42.0 | 38 | 37 | | 1 | | 142 |
| 35.0 | | | 0.9 | | 2.2 | 0.5 | 20.0 | 11.4 | | 30.0 | 38 | 38 | | | | 143 |
| 15.5 | | 0.9 | 7.6 | 4.1 | 0.7 | | 2.2 | | | 62.2 | 22 | 16 | | 6 | | 144 |
| 52.5 | 0.1 | 0.3 | 0.3 | | 0.1 | 0.7 | 16.0 | 35.0 | | | 19 | 10 | 3 | 6 | | 145 |
| 30.7 | | | 3.7 | 0.1 | 6.8 | | 13.8 | 6.3 | | 41.8 | 68 | 67 | 1 | | | 146 |
| 10.0 | | | 5.4 | | 3.0 | 1.6 | | | | 101.3 | 74 | 74 | | | | 147 |
| 9.2 | | 1.2 | 1.2 | 4.8 | | | 2.0 | | | 282.0 | 240 | 240 | | | | 148 |
| 28.3 | 0.1 | 4.3 | | | | 0.8 | 23.1 | | | 116.6 | 43 | 33 | 4 | 6 | | 149 |
| 46.2 | 1.5 | 1.0 | | | 0.3 | 3.3 | 15.9 | 24.2 | | (?) | 39 | 36 | 1 | 2 | | 150 |
| 45.9 | | | 1.2 | 8.0 | 2.2 | | 12.5 | 22.0 | | 65.1 | 85 | 85 | | | | 151 |
| 1.4 | | | | | | 0.4 | 1.0 | | | 240.0 | 39 | 28 | | 11 | | 152 |
| 31.9 | | | | | 0.1 | | 31.8 | | | 47.1 | 17 | 15 | 2 | | | 153 |
| 43.3 | | | 5.6 | 0.1 | | | 28.4 | 9.2 | | 65.7 | 68 | 67 | 1 | | | 154 |

2 Not reported.

STATISTICS OF CITIES.

TABLE 43.—NUMBER OF STREET LIGHTS: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | ELECTRIC LIGHTS. | | GASLIGHTS. | | Vapor lamps. | Oil lamps. | City number. | CITY. | ELECTRIC LIGHTS. | | GASLIGHTS. | | Vapor lamps. | Oil lamps. |
|--------------|------------------|------------------|---------------|------------|--------|--------------|------------|--------------|----------------|------------------|---------------|------------|--------|--------------|------------|
| | | Arc. | Incandescent. | Welsbach. | Other. | | | | | Arc. | Incandescent. | Welsbach. | Other. | | |
| | Grand total..... | 140,044 | 32,996 | 119,812 | 71,977 | 47,012 | 2,425 | | Group II..... | 32,394 | 7,505 | 13,728 | 6,391 | 6,872 | 1,375 |
| | Group I..... | 61,948 | 6,108 | 92,010 | 60,325 | 37,042 | 100 | | Group III..... | 24,140 | 11,278 | 10,905 | 3,103 | 1,759 | 367 |
| | | | | | | | | | Group IV..... | 21,562 | 8,105 | 3,169 | 2,158 | 1,339 | 583 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | | | | | | | | | |
|---|-----------------------|--------|-------|--------|--------|--------|-------|----|-------------------------|-------|-------|-------|-------|-------|-------|
| 1 | New York, N. Y..... | 13,239 | 4,233 | 29,593 | 13,406 | 4,002 | 100 | 9 | San Francisco, Cal..... | 1,393 | ..... | 5,465 | ..... | ..... | ..... |
| 2 | Chicago, Ill..... | 9,132 | ..... | 12,580 | 12,024 | 5,568 | ..... | 10 | Pittsburg, Pa..... | 3,252 | ..... | ..... | ..... | 3,689 | ..... |
| 3 | Philadelphia, Pa..... | 10,968 | ..... | ..... | 22,049 | 13,454 | ..... | 11 | Cincinnati, Ohio..... | 5,383 | ..... | 1,349 | 759 | ..... | ..... |
| 4 | St. Louis, Mo..... | 1,020 | 750 | 12,465 | ..... | 4,000 | ..... | 12 | Detroit, Mich..... | 3,241 | ..... | ..... | ..... | ..... | ..... |
| 5 | Boston, Mass..... | 3,757 | 32 | 9,689 | 171 | 1,964 | ..... | 13 | Milwaukee, Wis..... | 1,926 | ..... | 2,580 | ..... | 358 | ..... |
| 6 | Baltimore, Md..... | 1,726 | ..... | 6,663 | ..... | 1,043 | ..... | 14 | New Orleans, La..... | 1,765 | ..... | ..... | ..... | 1,759 | 367 |
| 7 | Cleveland, Ohio..... | 1,315 | ..... | 9,831 | ..... | 1,522 | ..... | 15 | Washington, D. C..... | 993 | 1,093 | 958 | 6,924 | 1,442 | ..... |
| 8 | Buffalo, N. Y..... | 2,838 | ..... | 837 | 4,992 | ..... | ..... |  |  |  |  |  |  |  |  |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|------------------------|-------|-------|-------|-------|-------|-------|----|-----------------------|-------|-------|-------|-------|-------|-------|
| 16 | Newark, N. J..... | 2,154 | 170 | ..... | 2,131 | ..... | ..... | 29 | Worcester, Mass..... | 774 | ..... | 540 | ..... | 1,279 | ..... |
| 17 | Minneapolis, Minn..... | 1,056 | ..... | 5,580 | ..... | 1,868 | ..... | 30 | Los Angeles, Cal..... | 1,518 | 3,240 | ..... | ..... | ..... | ..... |
| 18 | Jersey City, N. J..... | 1,448 | ..... | 487 | ..... | 405 | ..... | 31 | Memphis, Tenn..... | 441 | ..... | ..... | 428 | 431 | ..... |
| 19 | Louisville, Ky..... | 1,883 | ..... | ..... | ..... | ..... | 940 | 32 | Omaha, Neb..... | 784 | ..... | 1,200 | ..... | ..... | ..... |
| 20 | Indianapolis, Ind..... | 1,627 | ..... | 590 | ..... | 821 | ..... | 33 | New Haven, Conn..... | 575 | ..... | 1,216 | 36 | 118 | ..... |
| 21 | Providence, R. I..... | 1,908 | 2,185 | 845 | ..... | ..... | ..... | 34 | Syracuse, N. Y..... | 1,351 | ..... | ..... | ..... | ..... | ..... |
| 22 | St. Paul, Minn..... | 589 | 4 | 3,270 | ..... | 1,950 | ..... | 35 | Scranton, Pa..... | 868 | ..... | ..... | ..... | ..... | ..... |
| 23 | Rochester, N. Y..... | 3,672 | ..... | ..... | 121 | ..... | ..... | 36 | St. Joseph, Mo..... | 502 | ..... | ..... | ..... | ..... | ..... |
| 24 | Kansas City, Mo..... | 1,236 | ..... | ..... | 2,990 | ..... | 176 | 37 | Paterson, N. J..... | 795 | ..... | ..... | 440 | ..... | ..... |
| 25 | Toledo, Ohio..... | 1,322 | ..... | ..... | ..... | ..... | ..... | 38 | Fall River, Mass..... | 812 | ..... | ..... | 233 | ..... | 259 |
| 26 | Denver, Colo..... | 1,389 | 90 | ..... | ..... | ..... | ..... | 39 | Portland, Oreg..... | 1,137 | ..... | ..... | ..... | ..... | ..... |
| 27 | Allegheny, Pa..... | 1,522 | 36 | ..... | 12 | ..... | ..... | 40 | Atlanta, Ga..... | 981 | 480 | ..... | ..... | ..... | ..... |
| 28 | Columbus, Ohio..... | 2,050 | 1,300 | ..... | ..... | ..... | ..... |  |  |  |  |  |  |  |  |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|-------------------------|-----|-------|-------|-------|-------|-------|----|---------------------------|-----|-------|-------|-------|-------|-------|
| 41 | Seattle, Wash..... | 445 | 1,998 | ..... | ..... | ..... | ..... | 65 | Hoboken, N. J..... | 251 | ..... | ..... | ..... | ..... | ..... |
| 42 | Dayton, Ohio..... | 555 | ..... | 930 | 400 | ..... | ..... | 66 | Peoria, Ill..... | 824 | 14 | ..... | ..... | ..... | ..... |
| 43 | Albany, N. Y..... | 682 | ..... | ..... | ..... | ..... | ..... | 67 | Duluth, Minn..... | 400 | 516 | ..... | ..... | ..... | ..... |
| 44 | Grand Rapids, Mich..... | 726 | ..... | ..... | ..... | ..... | ..... | 68 | Utica, N. Y..... | 772 | ..... | ..... | ..... | ..... | ..... |
| 45 | Cambridge, Mass..... | 609 | 443 | 314 | ..... | 84 | ..... | 69 | Manchester, N. H..... | 549 | ..... | ..... | ..... | 74 | ..... |
| 46 | Lowell, Mass..... | 540 | 427 | 1,220 | ..... | ..... | ..... | 70 | Evansville, Ind..... | 320 | ..... | 94 | ..... | ..... | ..... |
| 47 | Hartford, Conn..... | 820 | 91 | ..... | ..... | ..... | ..... | 71 | Yonkers, N. Y..... | 300 | 523 | 2,010 | ..... | ..... | ..... |
| 48 | Reading, Pa..... | 652 | 372 | 630 | ..... | ..... | ..... | 72 | San Antonio, Tex..... | 350 | ..... | ..... | ..... | ..... | ..... |
| 49 | Richmond, Va..... | 640 | ..... | ..... | 859 | ..... | ..... | 73 | Elizabeth, N. J..... | 267 | ..... | ..... | 944 | ..... | ..... |
| 50 | Nashville, Tenn..... | 766 | 2,363 | ..... | ..... | ..... | ..... | 74 | Waterbury, Conn..... | 437 | 37 | 16 | ..... | ..... | ..... |
| 51 | Trenton, N. J..... | 416 | ..... | 667 | 1 | 121 | ..... | 75 | Salt Lake City, Utah..... | 507 | 6 | ..... | ..... | ..... | ..... |
| 52 | Wilmington, Del..... | 344 | 433 | 626 | ..... | ..... | ..... | 76 | Erie, Pa..... | 594 | ..... | 519 | ..... | ..... | ..... |
| 53 | Camden, N. J..... | 574 | 207 | 344 | 203 | 150 | ..... | 77 | Wilkesbarre, Pa..... | 475 | ..... | 219 | ..... | ..... | 213 |
| 54 | Bridgeport, Conn..... | 530 | ..... | ..... | 496 | ..... | ..... | 78 | Schenectady, N. Y..... | 558 | 10 | ..... | ..... | ..... | ..... |
| 55 | Lynn, Mass..... | 319 | 1,256 | ..... | ..... | ..... | ..... | 79 | Norfolk, Va..... | 441 | 38 | ..... | ..... | ..... | ..... |
| 56 | Troy, N. Y..... | 639 | ..... | ..... | 200 | ..... | ..... | 80 | Houston, Tex..... | 509 | ..... | ..... | ..... | ..... | ..... |
| 57 | Des Moines, Iowa..... | 402 | 531 | 937 | ..... | 190 | ..... | 81 | Charleston, S. C..... | 222 | ..... | 563 | ..... | 10 | ..... |
| 58 | New Bedford, Mass..... | 224 | 16 | 878 | ..... | 499 | ..... | 82 | Harrisburg, Pa..... | 543 | 21 | ..... | ..... | ..... | ..... |
| 59 | Springfield, Mass..... | 987 | 63 | ..... | ..... | ..... | ..... | 83 | Portland, Me..... | 326 | 791 | 388 | ..... | ..... | 154 |
| 60 | Oakland, Cal..... | 795 | ..... | ..... | ..... | ..... | ..... | 84 | Dallas, Tex..... | 538 | ..... | ..... | ..... | ..... | ..... |
| 61 | Lawrence, Mass..... | 450 | 588 | ..... | ..... | ..... | ..... | 85 | Tacoma, Wash..... | 534 | ..... | ..... | ..... | ..... | ..... |
| 62 | Somerville, Mass..... | 478 | 436 | ..... | ..... | ..... | ..... | 86 | Terre Haute, Ind..... | 447 | ..... | ..... | ..... | ..... | ..... |
| 63 | Kansas City, Kans..... | 329 | 98 | ..... | ..... | 631 | ..... | 87 | Youngstown, Ohio..... | 534 | ..... | ..... | ..... | ..... | ..... |
| 64 | Savannah, Ga..... | 520 | ..... | ..... | ..... | ..... | ..... |  |  |  |  |  |  |  |  |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | |
|-----|--------------------------|-----|-------|-------|-------|-------|-------|-----|--------------------------|-----|-------|-------|-------|-------|-------|
| 88 | Fort Wayne, Ind..... | 353 | ..... | ..... | ..... | ..... | ..... | 122 | Canton, Ohio..... | 399 | ..... | 284 | ..... | 77 | ..... |
| 89 | Holyoke, Mass..... | 496 | 40 | ..... | ..... | ..... | ..... | 123 | Passaic, N. J..... | 219 | 95 | ..... | 93 | ..... | ..... |
| 90 | Akron, Ohio..... | 393 | ..... | 663 | ..... | 148 | ..... | 124 | Haverhill, Mass..... | 203 | 3 | 230 | ..... | 352 | ..... |
| 91 | Brockton, Mass..... | 278 | 536 | ..... | ..... | ..... | ..... | 125 | Topeka, Kans..... | 362 | 5 | ..... | ..... | ..... | ..... |
| 92 | Saginaw, Mich..... | 307 | ..... | ..... | ..... | ..... | ..... | 126 | Salem, Mass..... | 319 | 393 | ..... | ..... | ..... | ..... |
| 93 | Lincoln, Neb..... | 331 | ..... | ..... | ..... | ..... | ..... | 127 | Atlantic City, N. J..... | 459 | ..... | ..... | 190 | ..... | ..... |
| 94 | Lancaster, Pa..... | 335 | ..... | 285 | ..... | ..... | 184 | 128 | Chester, Pa..... | 240 | 471 | ..... | ..... | ..... | ..... |
| 95 | Covington, Ky..... | 356 | 105 | ..... | ..... | ..... | ..... | 129 | Chelsea, Mass..... | 200 | ..... | 380 | ..... | ..... | ..... |
| 96 | Altoona, Pa..... | 273 | ..... | ..... | ..... | ..... | ..... | 130 | Newton, Mass..... | 194 | 1,139 | 384 | 983 | ..... | 130 |
| 97 | Spokane, Wash..... | 398 | ..... | ..... | ..... | ..... | ..... | 131 | Superior, Wis..... | 200 | ..... | ..... | ..... | ..... | ..... |
| 98 | Birmingham, Ala..... | 274 | ..... | ..... | ..... | ..... | ..... | 132 | Elmira, N. Y..... | 405 | 500 | ..... | ..... | ..... | ..... |
| 99 | Pawtucket, R. I..... | 480 | ..... | ..... | 80 | ..... | 80 | 133 | Knoxville, Tenn..... | 303 | ..... | ..... | ..... | ..... | ..... |
| 100 | South Bend, Ind..... | 433 | 11 | ..... | ..... | ..... | ..... | 134 | Newcastle, Pa..... | 260 | ..... | ..... | ..... | ..... | ..... |
| 101 | Binghamton, N. Y..... | 383 | 396 | ..... | ..... | ..... | ..... | 135 | Jacksonville, Fla..... | 377 | 187 | ..... | ..... | ..... | ..... |
| 102 | Augusta, Ga..... | 373 | ..... | ..... | ..... | ..... | ..... | 136 | South Omaha, Neb..... | 152 | ..... | ..... | ..... | ..... | ..... |
| 103 | Bayonne, N. J..... | 320 | ..... | ..... | 771 | ..... | ..... | 137 | Rockford, Ill..... | 443 | ..... | ..... | ..... | ..... | ..... |
| 104 | Mobile, Ala..... | 287 | ..... | ..... | ..... | ..... | ..... | 138 | Chattanooga, Tenn..... | 248 | 6 | ..... | ..... | ..... | ..... |
| 105 | Johnstown, Pa..... | 390 | 25 | ..... | ..... | ..... | ..... | 139 | Joplin, Mo..... | 173 | 232 | ..... | ..... | ..... | ..... |
| 106 | McKeesport, Pa..... | 390 | ..... | ..... | ..... | ..... | ..... | 140 | Galveston, Tex..... | 230 | ..... | ..... | ..... | ..... | ..... |
| 107 | Dubuque, Iowa..... | 398 | ..... | ..... | ..... | ..... | 112 | 141 | Fitchburg, Mass..... | 318 | 59 | ..... | ..... | ..... | ..... |
| 108 | Butte, Mont..... | 270 | ..... | ..... | ..... | ..... | ..... | 142 | Macon, Ga..... | 187 | 39 | ..... | ..... | ..... | ..... |
| 109 | Springfield, Ohio..... | 351 | ..... | 764 | ..... | ..... | ..... | 143 | Auburn, N. Y..... | 439 | 49 | ..... | ..... | ..... | ..... |
| 110 | Wheeling, W. Va..... | 510 | ..... | ..... | ..... | ..... | ..... | 144 | Racine, Wis..... | 306 | ..... | ..... | ..... | ..... | ..... |
| 111 | Sioux City, Iowa..... | 85 | 889 | ..... | ..... | ..... | ..... | 145 | Woonsocket, R. I..... | 165 | 45 | ..... | ..... | ..... | ..... |
| 112 | Bay City, Mich..... | 387 | ..... | ..... | ..... | ..... | ..... | 146 | Joliet, Ill..... | 362 | ..... | ..... | ..... | ..... | ..... |
| 113 | Allentown, Pa..... | 222 | 437 | ..... | ..... | ..... | ..... | 147 | Kalamazoo, Mich..... | 335 | ..... | ..... | ..... | ..... | ..... |
| 114 | Davenport, Iowa..... | 546 | ..... | ..... | ..... | ..... | ..... | 148 | Wichita, Kans..... | 217 | ..... | ..... | ..... | 234 | ..... |
| 115 | Montgomery, Ala..... | 280 | ..... | ..... | ..... | ..... | ..... | 149 | Taunton, Mass..... | 264 | 172 | ..... | 41 | 372 | 47 |
| 116 | East St. Louis, Ill..... | 311 | ..... | ..... | ..... | ..... | ..... | 150 | Sacramento, Cal..... | 500 | ..... | ..... | ..... | ..... | ..... |
| 117 | Little Rock, Ark..... | 372 | ..... | ..... | ..... | ..... | ..... | 151 | Oshkosh, Wis..... | 359 | ..... | ..... | ..... | ..... | ..... |
| 118 | Quincy, Ill..... | 372 | ..... | ..... | ..... | ..... | ..... | 152 | Pueblo, Colo..... | 313 | 156 | ..... | ..... | ..... | ..... |
| 119 | York, Pa..... | 369 | ..... | 12 | ..... | ..... | ..... | 153 | New Britain, Conn..... | 165 | ..... | 167 | ..... | ..... | ..... |
| 120 | Springfield, Ill..... | 560 | | | | 156 | | 154 | La Crosse, Wis..... | 243 | 1,000 | | | | 30 |
| 121 | Malden, Mass..... | 109 | 1,115 | | | | | | | | | | | | |

GENERAL TABLES.

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TABLE 44.—MUNICIPAL ALMSHOUSES AND HOSPITALS: 1905.

[Cities having neither almshouses nor hospitals are omitted from this table. For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| City number. | CITY. | ALMSHOUSES. | | HOSPITALS. | | | | City number. | CITY. | ALMSHOUSES. | | HOSPITALS. | | | |
|--------------|-----------------------|------------------|---|------------|--|-------------|--|--------------|-----------------------|-------------|---|------------|--|-------------|--|
| | | Num-ber. | Average number of in-mates during year. | General. | | Contagious. | | | | Num-ber. | Average number of in-mates during year. | General. | | Contagious. | |
| | | | | Num-ber. | Average number of pa-tients during year. | Num-ber. | Average number of pa-tients during year. | | | | | Num-ber. | Average number of pa-tients during year. | Num-ber. | Average number of pa-tients during year. |
| 1 | New York, N. Y..... | 3 | 4,113 | 14 | 68,932 | 4 | 4,789 | 9 | San Francisco, Cal... | 1 | 775 | 5 | 38,830 | 2 | 299 |
| 2 | Chicago, Ill..... | | | | | 1 | 546 | 10 | Pittsburg, Pa..... | 1 | 700 | 2 | 200 | 1 | (⁴) |
| 3 | Philadelphia, Pa..... | 4 | 1,656 | 1 | 13,944 | 1 | 1,830 | 11 | Cincinnati, Ohio..... | 1 | 780 | 1 | 8,337 | 1 | 202 |
| 4 | St. Louis, Mo..... | 1 | 745 | 4 | 13,601 | 1 | 328 | 12 | Detroit, Mich..... | | | | | 1 | 40 |
| 5 | Boston, Mass..... | 2 | 967 | 3 | 91,953 | 3 | 90 | 13 | Milwaukee, Wis..... | | | 1 | 1,267 | 2 | 314 |
| 6 | Baltimore, Md..... | 1 | 1,336 | | | 1 | 22 | 14 | New Orleans, La..... | 1 | 145 | | | | |
| 7 | Cleveland, Ohio..... | 2 | 654 | 3 | 4,046 | 1 | 441 | 15 | Washington, D. C.... | 1 | 242 | 1 | 1,906 | 1 | 129 |
| 8 | Buffalo, N. Y..... | (²) | 2174 | | | 1 | | | | | | | | | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|------------------------|---|-----|---|-------|---|-----|----|-----------------------|---|-----|---|-------|---|-----|
| 16 | Newark, N. J..... | 1 | 244 | 1 | 4,824 | | | 29 | Worcester, Mass..... | 1 | 170 | 1 | 9,263 | 2 | 123 |
| 17 | Minneapolis, Minn..... | | | 1 | 1,482 | 1 | 52 | 30 | Los Angeles, Cal..... | | | 1 | 3,974 | 1 | 24 |
| 18 | Jersey City, N. J..... | | | 1 | 3,080 | 1 | 53 | 31 | Memphis, Tenn..... | | | 1 | 2,740 | 1 | 160 |
| 19 | Louisville, Ky..... | 1 | 301 | 1 | 2,739 | 1 | 105 | 32 | Omaha, Nebr..... | | | | | 1 | 7 |
| 20 | Indianapolis, Ind..... | | | 1 | 2,037 | 1 | 20 | 33 | New Haven, Conn..... | 1 | 379 | | | | |
| 21 | Providence, R. I..... | 1 | 111 | | | 1 | 9 | 34 | Syracuse, N. Y..... | | | | | 1 | 205 |
| 22 | Rochester, N. Y..... | | | | | 1 | 90 | 35 | Scranton, Pa..... | 1 | 541 | | | | |
| 23 | Kansas City, Mo..... | | | 1 | 2,499 | 1 | 155 | 36 | St. Joseph, Mo..... | | | | | 1 | 30 |
| 24 | Toledo, Ohio..... | | | | | 1 | 96 | 37 | Paterson, N. J..... | 1 | 161 | | | 1 | 86 |
| 25 | Denver, Colo..... | 1 | 129 | 1 | 2,119 | 2 | 256 | 38 | Fall River, Mass..... | 1 | 162 | 1 | 659 | 2 | 15 |
| 26 | Allegany, Pa..... | 1 | 439 | 1 | 1,078 | 1 | 4 | 39 | Portland, Oreg..... | | | | | 1 | 60 |
| 27 | Columbus, Ohio..... | | | | | 1 | 10 | 40 | Atlanta, Ga..... | | | 1 | 3,229 | 1 | 114 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | |
|----|-------------------------|---|-----|---|-------|------------------|-----|----|---------------------------|---|-----|---|-------|------------------|------------------|
| 41 | Seattle, Wash..... | | | | | 1 | 2 | 63 | Kansas City, Kans..... | | | | | 1 | 65 |
| 42 | Dayton, Ohio..... | | | | | 1 | 2 | 64 | Savannah, Ga..... | | | | | 1 | 88 |
| 43 | Grand Rapids, Mich..... | | | | | 1 | 273 | 65 | Peoria, Ill..... | | | | | 1 | 30 |
| 44 | Cambridge, Mass..... | 1 | 94 | 1 | 33 | 1 | 124 | 66 | Duluth, Minn..... | | | | | 1 | 40 |
| 45 | Lowell, Mass..... | 1 | 362 | 1 | 412 | | | 67 | Utica, N. Y..... | | | 1 | 578 | 1 | 54 |
| 46 | Hartford, Conn..... | 1 | 291 | 1 | 524 | | | 68 | Manchester, N. H..... | | | | | 2 | 40 |
| 47 | Reading, Pa..... | | | | | | | 69 | Yonkers, N. Y..... | | | | | 1 | 47 |
| 48 | Richmond, Va..... | 2 | 242 | 2 | 1,009 | (⁶) | 29 | 70 | San Antonio, Tex..... | | | 1 | 938 | | |
| 49 | Nashville, Tenn..... | | | 1 | 1,458 | | | 71 | Elizabeth, N. J..... | 1 | 64 | | | | |
| 50 | Trenton, N. J..... | 1 | 68 | | | | | 72 | Waterbury, Conn..... | 1 | 114 | | | 1 | 2 |
| 51 | Camden, N. J..... | | | | | 1 | | 73 | Salt Lake City, Utah..... | | | | | 1 | 65 |
| 52 | Bridgeport, Conn..... | 1 | 200 | 1 | 1,800 | 1 | 23 | 74 | Schenectady, N. Y..... | | | | | 1 | |
| 53 | Lynn, Mass..... | 1 | 92 | | | 2 | 104 | 75 | Norfolk, Va..... | 1 | 102 | | | 1 | 611 |
| 54 | Troy, N. Y..... | | | | | 1 | 4 | 76 | Charleston, S. C..... | 2 | 111 | 1 | 1,301 | 1 | 33 |
| 55 | Des Moines, Iowa..... | | | | | 1 | 14 | 77 | Harrisburg, Pa..... | | | | | 1 | 60 |
| 56 | New Bedford, Mass..... | 1 | 93 | | | 1 | 1 | 78 | Portland, Me..... | 1 | 159 | 1 | 241 | 2 | 43 |
| 57 | Springfield, Mass..... | 1 | 85 | 1 | 189 | 1 | 78 | 79 | Dallas, Tex..... | | | 1 | 521 | (⁶) | 90 |
| 58 | Lawrence, Mass..... | 1 | 189 | | | 1 | 19 | 80 | Tacoma, Wash..... | | | | | 1 | 18 |
| 59 | Somerville, Mass..... | 1 | 21 | | | | | 81 | Terre Haute, Ind..... | | | | | 1 | (⁴) |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | |
|-----|--------------------------|---|-----|---|-------|---|------------------|-----|--------------------------|---|----|---|-------|---|------------------|
| 88 | Fort Wayne, Ind..... | | | | | 1 | 114 | 126 | Salem, Mass..... | 1 | 69 | | | 1 | 29 |
| 89 | Holyoke, Mass..... | 1 | 130 | 1 | 167 | | (⁴) | 127 | Atlantic City, N. J..... | | | | | 1 | |
| 90 | Akron, Ohio..... | | | | | 1 | 3 | 128 | Chelsea, Mass..... | | | | | 1 | |
| 91 | Brockton, Mass..... | 1 | 33 | | | 1 | 93 | 129 | Newton, Mass..... | 1 | 21 | | | | |
| 92 | Saginaw, Mich..... | | | | | | (⁴) | 130 | Superior, Wis..... | | | | | 1 | 80 |
| 93 | Lincoln, Nebr..... | | | | | 1 | 5 | 131 | Elmira, N. Y..... | | | | | 1 | |
| 94 | Covington, Ky..... | | | | | 1 | 37 | 132 | Knoxville, Tenn..... | | | 1 | 595 | 1 | 107 |
| 95 | Spokane, Wash..... | | | | | 1 | 66 | 133 | Newcastle, Pa..... | 1 | 20 | | | 1 | 3 |
| 96 | Pawtucket, R. I..... | 1 | 23 | | | 1 | 6 | 134 | Jacksonville, Fla..... | | | 1 | 225 | | |
| 97 | Binghamton, N. Y..... | | | | | | | 135 | South Omaha, Nebr..... | | | | | 1 | |
| 98 | Augusta, Ga..... | | | 2 | 1,211 | 1 | 199 | 136 | Rockford, Ill..... | | | | | 1 | 5 |
| 99 | Mobile, Ala..... | | | 1 | 591 | 1 | 159 | 137 | Chattanooga, Tenn..... | | | 1 | 773 | 1 | 180 |
| 100 | Johnstown, Pa..... | | | | | 1 | (⁴) | 138 | Joplin, Mo..... | | | | | 1 | 45 |
| 101 | McKeesport, Pa..... | | | | | 1 | 3 | 139 | Galveston, Tex..... | | | 1 | 2,498 | | |
| 102 | Springfield, Ohio..... | | | 1 | 1,020 | 1 | | 140 | Fitchburg, Mass..... | 1 | 38 | | 75 | 1 | |
| 103 | Sioux City, Iowa..... | | | | | 1 | 42 | 141 | Macon, Ga..... | | | 1 | | 1 | 36 |
| 104 | Bay City, Mich..... | | | | | 1 | 27 | 142 | Auburn, N. Y..... | | | | | 1 | |
| 105 | Montgomery, Ala..... | | | | | 2 | 250 | 143 | Racine, Wis..... | | | | | 1 | 37 |
| 106 | East St. Louis, Ill..... | | | | | 1 | 52 | 144 | Woonsocket, R. I..... | 1 | 8 | | | | |
| 107 | Little Rock, Ark..... | | | 1 | 926 | | | 145 | Joliet, Ill..... | | | | | 1 | (⁴) |
| 108 | Quincy, Ill..... | | | | | | (⁴) | 146 | Kalamazoo, Mich..... | | | | | 1 | 22 |
| 109 | Springfield, Ill..... | | | | | 1 | | 147 | Wichita, Kans..... | | | | | 1 | 31 |
| 110 | Malden, Mass..... | 1 | 28 | | | | | 148 | Taunton, Mass..... | 1 | 60 | | | | |
| 111 | Canton, Ohio..... | | | | | 1 | 134 | 149 | Pueblo, Colo..... | | | | | 1 | 51 |
| 112 | Passaic, N. J..... | 1 | 21 | | | 1 | 23 | 150 | New Britain, Conn..... | 1 | 50 | | | 1 | |
| 113 | Haverhill, Mass..... | 1 | 97 | 1 | 343 | | | 151 | La Crosse, Wis..... | | | | | 1 | 1 |
| 114 | Topeka, Kans..... | | | | | 1 | 25 | | | | | | | | |

¹ Quarantine station.² Poor cared for in private homes.³ Estimated.⁴ Not reported.⁵ Connected with almshouse.⁶ Report is for nine months.⁷ Includes the poor from Dunmore borough.⁸ Patients treated in general hospital.⁹ Report is for one month.

STATISTICS OF CITIES.

TABLE 45.—PARKS, PLAYGROUNDS, BATHS, AND BATHING BEACHES: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| City number. | CITY. | AREA (ACRES) OF PARKS. | | | | AREA (ACRES) OF PLAY- GROUNDS. | | BATHS AND BATHING BEACHES. | | | | | | | | |
|--------------|---------------------|------------------------|-------------------------|------------------------|-------------------------|-----------------------------------|--------------------|----------------------------|-------------------|---------------------------|---------------------------|-------------------------------|----------------------------------|-------------|-----------|-----------|
| | | Owned by city. | | Not owned by city. | | Owned by city. | Not owned by city. | River and ocean beaches. | | Number of floating baths. | Number of swimming pools. | Number of all-the-year baths. | Number of gymnasiums with baths. | Attendance. | | |
| | | Inside of city limits. | Outside of city limits. | Inside of city limits. | Outside of city limits. | | | Number. | Front-age (rods). | | | | | Total. | Outdoor. | Indoor. |
| 1 | New York, N. Y. | 6,979.7 | | | | 154.0 | | 8 | 1648 | 20 | 2 | | 17 | 7,448,290 | 3,674,593 | 3,773,697 |
| 2 | Chicago, Ill. | 3,391.0 | | 11.0 | | 22.4 | 27.4 | 3 | 239 | | 12 | | | 1,397,266 | 1,397,266 | |
| 3 | Philadelphia, Pa. | 3,959.4 | | | | | | | | | 14 | | | 4,602,729 | 4,602,729 | |
| 4 | St. Louis, Mo. | 2,198.4 | | 125.0 | | | | | | | | | | | | |
| 5 | Boston, Mass. | 2,284.6 | | 497.5 | | 11.0 | 225.0 | 6 | 147 | 11 | 2 | 7 | 6 | 2,626,489 | 1,980,594 | 645,895 |
| 6 | Baltimore, Md. | 1,500.0 | | | 100.0 | 132.0 | 17.0 | 4 | 100 | | 1 | 3 | 1 | 380,762 | 96,603 | 284,159 |
| 7 | Cleveland, Ohio. | 1,223.9 | 300.0 | | | (2) | | 2 | 69 | | | 1 | 1 | 167,603 | 41,926 | 125,677 |
| 8 | Buffalo, N. Y. | 906.0 | 143.0 | | | 9.2 | | | | | 1 | | 2 | 198,270 | | 198,270 |
| 9 | San Francisco, Cal. | 1,235.0 | | 610.0 | | 11.0 | | | | | | | | | | |
| 10 | Pittsburg, Pa. | 1,010.6 | | | 99.0 | 6.7 | | | | | | | | | | |
| 11 | Cincinnati, Ohio. | 435.8 | | | | | | | | | | | 1 | (2) | | (2) |
| 12 | Detroit, Mich. | 1,054.7 | 140.4 | 20.0 | | | | 1 | 200 | | | | | 65,100 | 65,100 | |
| 13 | Milwaukee, Wis. | 521.8 | | | | | | 3 | 35 | | 3 | | | (2) | (2) | 992,204 |
| 14 | New Orleans, La. | 1,217.9 | | 220.0 | | | | | | | | | | | | |
| 15 | Washington, D. C. | | | 921.6 | 3,200.0 | 0.2 | | | | 2 | 1 | | | 130,000 | 130,000 | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|----|--------------------|---------|---------|---------|---------|---------|--------|---|-----|---|---|---|---|---------|---------|---------|
| 16 | Newark, N. J. | 19.2 | | 578.3 | | | 1103.0 | | | | | 3 | | 161,837 | | 161,837 |
| 17 | Minneapolis, Minn. | 1,810.6 | 10.0 | 72.8 | | 1.0 | | 3 | 48 | | | | | 58,417 | 58,417 | |
| 18 | Jersey City, N. J. | 30.1 | | | | | | | | | 1 | | | 42,618 | 42,618 | |
| 19 | Louisville, Ky. | 468.6 | 851.5 | | | 7.4 | | | | | 1 | | 3 | 18,810 | | 18,810 |
| 20 | Indianapolis, Ind. | 1,300.0 | | 7.0 | | 1,200.0 | | 2 | (2) | | | | | (2) | (2) | (2) |
| 21 | Providence, R. I. | 583.8 | | 172.8 | | 355.0 | | | | 2 | | | | 32,116 | 32,116 | |
| 22 | St. Paul, Minn. | 1,323.4 | | 19.0 | 2,381.2 | 33.0 | | 1 | 240 | | | | | 162,457 | 162,457 | |
| 23 | Rochester, N. Y. | 871.1 | | | | | | | | | 2 | 1 | 5 | 102,583 | 130,000 | 72,583 |
| 24 | Kansas City, Mo. | 713.0 | 1,354.0 | | | | | | | | 1 | | 1 | 47,888 | | 47,888 |
| 25 | Toledo, Ohio. | 1,510.0 | 1,340.0 | 1,471.2 | 1,235.0 | 140.0 | 11.0 | | | | | | | | | |
| 26 | Denver, Colo. | 603.0 | | 11.2 | | | | | | | | | | | | |
| 27 | Allegheny, Pa. | 1,400.0 | | | | 110.0 | 11.8 | | | | | | | (2) | (2) | |
| 28 | Columbus, Ohio. | 195.8 | | 912.0 | 220.0 | | 10.0 | | | | 1 | | | | | |
| 29 | Worcester, Mass. | 866.2 | 113.0 | 490.8 | | 2.0 | 14.6 | | | 2 | | | | 51,077 | 51,077 | |
| 30 | Los Angeles, Cal. | 738.1 | 3,015.0 | | | 2.0 | 16.0 | | | | | | | | | |
| 31 | Memphis, Tenn. | 165.4 | 629.8 | | | | | | | | | | | | | |
| 32 | Omaha, Nebr. | 397.7 | 208.1 | 0.4 | | | | | | | | | | | | |
| 33 | New Haven, Conn. | 960.2 | 200.0 | 30.6 | | 25.0 | | 1 | 40 | | | | 1 | (2) | (2) | 28,968 |
| 34 | Syracuse, N. Y. | 278.7 | | | | | | | | | | | 1 | 98,745 | | 98,745 |
| 35 | Scranton, Pa. | 97.2 | | | 30.0 | | | | | | | | | | | |
| 36 | St. Joseph, Mo. | 27.3 | | | | | | | | | | | | | | |
| 37 | Paterson, N. J. | 91.0 | | | | | | | | | | | | | | |
| 38 | Fall River, Mass. | 97.7 | | 5.0 | | 1.5 | | | | | | | | | | |
| 39 | Portland, Oreg. | 248.0 | | | | | | | | | | | | | | |
| 40 | Atlanta, Ga. | 334.0 | 5.0 | | | | | | | | | | | | | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | | | | | | | |
|----|--------------------|---------|-------|---------|-------|--------|-----|---|-----|---|---|--|---|--------|--------|--------|--|
| 41 | Seattle, Wash | 418.4 | 130.0 | 1,009.6 | | | | | | | | | | | | | |
| 42 | Dayton, Ohio | 9.0 | 740.0 | | | 6 | | | | | | | | | | | |
| 43 | Albany, N. Y | 306.6 | | 140.0 | 158.0 | 18.0 | | | | | | | 2 | 63,136 | | 63,136 | |
| 44 | Grand Rapids, Mich | 140.6 | | | | | | | | | | | | | | | |
| 45 | Cambridge, Mass. | 319.9 | | 110.5 | | 12.0 | | 1 | 43 | | | | | 15,000 | 15,000 | | |
| 46 | Lowell, Mass. | 75.2 | | | | | | | | | | | | | | | |
| 47 | Hartford, Conn | 542.6 | 110.0 | 540.0 | 180.0 | 1200.0 | | | | 2 | | | | (2) | (2) | | |
| 48 | Reading, Pa. | 64.5 | | | (4) | | | | | | | | | | | | |
| 49 | Richmond, Va. | 58.2 | 319.5 | 10.0 | 171.8 | | | | | | | | | | | | |
| 50 | Nashville, Tenn | 86.0 | | 10.0 | 75.0 | | | | | | 3 | | | 7,160 | 7,160 | | |
| 51 | Trenton, N. J | (2) | | | | 20.0 | | | | | | | | | | | |
| 52 | Wilmington, Del. | 278.3 | | 12.6 | 73.0 | | | | | | 2 | | | 39,855 | 39,855 | | |
| 53 | Camden, N. J | 88.6 | | | | | | | | | | | | 41,278 | 41,278 | | |
| 54 | Bridgeport, Conn | 337.0 | | | | | | 1 | (2) | | 1 | | | (2) | (2) | | |
| 55 | Lynn, Mass | 1,088.5 | | 227.5 | | 42.5 | | | | | | | | | | | |
| 56 | Troy, N. Y. | 86.0 | | | | | | | | | | | 1 | 67,127 | | 67,127 | |
| 57 | Des Moines, Iowa | 650.0 | | 8.0 | | 12.0 | | 1 | 20 | 1 | | | 1 | 12,000 | (5) | (5) | |
| 58 | New Bedford, Conn | 200.0 | | | | | 1.0 | 1 | 15 | | | | | 36,431 | 36,431 | | |
| 59 | Springfield, Mass. | 510.6 | | 151.0 | | 25.0 | | | | | 1 | | | (2) | (2) | | |
| 60 | Oakland, Cal. | 188.0 | | 20.0 | | 36.0 | | | | | | | | | | | |
| 61 | Lawrence, Mass | 131.4 | 0.9 | | | | | | | | | | | | | | |
| 62 | Somerville, Mass. | 45.8 | | 4.4 | | 9.1 | 4.7 | | | | | | 1 | (1) | | (1) | |
| 63 | Kansas City, Kans. | 14.3 | 112.6 | | | | | | | | | | | | | | |
| 64 | Savannah, Ga. | 72.4 | | | | | | | | | | | | | | | |
| 65 | Hoboken, N. J | 9.5 | | | | | | | | 1 | | | | (2) | (2) | | |

1 Estimated.

2 No city record.

3 Part of area of parks.

4 Not reported.

5 Not reported separately.

TABLE 45.—PARKS, PLAYGROUNDS, BATHS, AND BATHING BEACHES: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905—Continued.

| City number. | CITY. | AREA (ACRES) OF PARKS. | | | | AREA (ACRES) OF PLAY-GROUNDS. | | BATHS AND BATHING BEACHES. | | | | | | | | | |
|--------------|-----------------------|------------------------|-------------------------|------------------------|-------------------------|-------------------------------|--------------------|----------------------------|------------------|---------------------------|---------------------------|-------------------------------|----------------------------------|-------------|----------|---------|--|
| | | Owned by city. | | Not owned by city. | | Owned by city. | Not owned by city. | River and ocean beaches. | | Number of floating baths. | Number of swimming pools. | Number of all-the-year baths. | Number of gymnasiums with baths. | Attendance. | | | |
| | | Inside of city limits. | Outside of city limits. | Inside of city limits. | Outside of city limits. | | | Number. | Frontage (rods). | | | | | Total. | Outdoor. | Indoor. | |
| 66 | Peoria, Ill. | 10.1 | | 103.1 | 328.7 | | | | | | | | | | | | |
| 67 | Duluth, Minn. | 284.4 | | 15.0 | | | | | | | | | | | | | |
| 68 | Utica, N. Y. | 12.1 | | 326.0 | | 0.8 | | | | | 1 | | 11 | 14,542 | 14,542 | | |
| 69 | Manchester, N. H. | 151.5 | | 100.0 | | | | | | | | | | | | | |
| 70 | Evansville, Ind. | 16.0 | 80.0 | 7.0 | 147.0 | | 20.0 | | | | | | | | | | |
| 71 | Yonkers, N. Y. | 10.3 | | | | | | | | | | | 2 | 36,987 | | 36,987 | |
| 72 | San Antonio, Tex. | 351.8 | | | | | | | | | | | | | | | |
| 73 | Elizabeth, N. J. | 20.4 | | | | | | | | | | | 1 | (2) | | (2) | |
| 74 | Waterbury, Conn. | 88.3 | | | | | | | | | | | | | | | |
| 75 | Salt Lake City, Utah. | 120.0 | | 30.0 | 20.0 | 30.0 | 15.0 | | | | | | | | | | |
| 76 | Erie, Pa. | 19.0 | 112.0 | 105.5 | | | | | | | 1 | | | (2) | (2) | | |
| 77 | Wilkesbarre, Pa. | 36.3 | | | | | | | | | | | | | | | |
| 78 | Schenectady, N. Y. | 3.0 | | 80.0 | | | | | | | | | | | | | |
| 79 | Norfolk, Va. | 100.0 | | | (2) | 1.0 | | | | | | | | | | | |
| 80 | Houston, Tex. | 29.0 | | | | | | | | | | | | | | | |
| 81 | Charleston, S. C. | 349.4 | 318.1 | | | | | | | | | | | | | | |
| 82 | Harrisburg, Pa. | 75.2 | 393.1 | | 10.0 | 11.0 | | | | | | | | | | | |
| 83 | Portland, Me. | 106.2 | | 38.0 | | 0.5 | 0.5 | 1 | 30 | | | | 1 | 63,000 | 35,000 | 28,000 | |
| 84 | Dallas, Tex. | 137.0 | | | | | | | | | | | | | | | |
| 85 | Tacoma, Wash. | 753.6 | | | 350.0 | | | | | | | | | | | | |
| 86 | Terre Haute, Ind. | 26.0 | | | | | | | | | | | | | | | |
| 87 | Youngstown, Ohio. | 97.5 | 15.0 | | 456.0 | | | | | | | | | | | | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | | | | | | | | | | |
|-----|----------------------|-------|-------|-------|-------|------|--|---|-------|---|---|--|---|--------|--------|-----|
| 88 | Fort Wayne, Ind. | 95.7 | | | | 22.5 | | | | | 4 | | | (2) | (2) | |
| 89 | Holyoke, Mass. | 23.2 | | | | | | | | | | | | | | |
| 90 | Akron, Ohio. | 96.9 | | 14.0 | | | | | | | | | | | | |
| 91 | Brockton, Mass. | 1.5 | | | | | | | | | | | | | | |
| 92 | Saginaw, Mich. | 460.0 | | | | | | | | | | | | | | |
| 93 | Lincoln, Nebr. | 67.0 | | | | | | | | | | | | | | |
| 94 | Lancaster, Pa. | 27.0 | 127.0 | | 17.0 | | | | | | | | | | | |
| 95 | Covington, Ky. | | | 16.3 | 113.0 | | | | | | | | | | | |
| 96 | Altoona, Pa. | | 5.0 | 50.0 | | | | | | | | | | | | |
| 97 | Spokane, Wash. | 177.6 | | | | | | | | | | | | | | |
| 98 | Birmingham, Ala. | 29.6 | | | 100.0 | | | | | | | | | | | |
| 99 | Pawtucket, R. I. | 236.5 | | | | | | | | | | | | | | |
| 100 | South Bend, Ind. | 51.6 | 94.2 | 7.0 | | | | 1 | | | | | | 12,500 | 12,500 | |
| 101 | Binghamton, N. Y. | 102.0 | | | | | | | | | | | | | | |
| 102 | Augusta, Ga. | 42.1 | | | 40.0 | | | | | | | | | | | |
| 103 | Bayonne, N. J. | 22.0 | | | | 5.0 | | | | 2 | | | | 3,600 | 3,600 | |
| 104 | Mobile, Ala. | 5.8 | | | 5.0 | | | | | | | | 2 | (4) | | (4) |
| 105 | Johnstown, Pa. | 1.0 | | | 30.0 | | | | | | | | | | | |
| 106 | McKeesport, Pa. | 8.5 | | | 80.0 | 3.0 | | | | | | | | | | |
| 107 | Dubuque, Iowa. | 8.7 | | 2.2 | 120.0 | | | | | | | | | | | |
| 108 | Butte, Mont. | | | | 10.0 | | | | | | | | | | | |
| 109 | Springfield, Ohio. | 217.7 | | | | | | | | | | | | | | |
| 110 | Wheeling, W. Va. | 2.0 | | | | | | | | | | | | | | |
| 111 | Sioux City, Iowa. | 25.7 | | 300.0 | | | | | | | | | | | | |
| 112 | Bay City, Mich. | 25.7 | | | | | | | | | | | | | | |
| 113 | Allentown, Pa. | 6.5 | | | | | | | | | | | | | | |
| 114 | Davenport, Iowa. | 100.0 | | 23.5 | | | | | | | | | | | | |
| 115 | Montgomery, Ala. | 50.0 | | 12.0 | | | | | | | | | | | | |
| 116 | East St. Louis, Ill. | 6.0 | | | | | | | | | | | | | | |
| 117 | Little Rock, Ark. | 34.7 | | | 14.0 | | | | | | | | | | | |
| 118 | Quincy, Ill. | 162.0 | | | | 12.0 | | | | | | | | | | |
| 119 | York, Pa. | 48.3 | 63.0 | | | | | | | | | | | | | |
| 120 | Springfield, Ill. | | | 50.0 | 199.0 | | | | | | | | | | | |
| 121 | Malden, Mass. | 45.0 | | 73.6 | 80.5 | 21.0 | | | | | | | | | | |
| 122 | Canton, Ohio. | 161.0 | | | 210.0 | | | | | | | | | | | |
| 123 | Passaic, N. J. | 11.0 | | | | | | | | | | | | | | |
| 124 | Haverhill, Mass. | 383.3 | | 25.0 | | | | | | | | | | | | |
| 125 | Topeka, Kans. | 39.3 | 80.0 | | 16.7 | | | | | | | | | | | |
| 126 | Salem, Mass. | 110.0 | | | | | | 1 | 1,600 | | | | | (2) | (2) | |
| 127 | Atlantic City, N. J. | 1.3 | | | | | | | | | | | | | | |
| 128 | Chester, Pa. | 81.8 | | | | | | | | | | | | | | |
| 129 | Chelsea, Mass. | 42.5 | | | | 29.0 | | | | | | | | | | |
| 130 | Newton, Mass. | 165.5 | | 195.3 | | 16.0 | | 1 | (2) | | | | | 1,717 | 1,717 | |
| 131 | Superior, Wis. | 37.8 | | | | | | | | | | | | | | |
| 132 | Elmira, N. Y. | 100.7 | | | | | | | | 1 | | | | (2) | (2) | |

1 Bath house used in summer only.

2 No city record.

3 Estimated.

4 Not reported.

STATISTICS OF CITIES.

TABLE 45.—PARKS, PLAYGROUNDS, BATHS, AND BATHING BEACHES: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905—Continued.

| City number. | CITY. | AREA (ACRES) OF PARKS. | | | | AREA (ACRES) OF PLAY- GROUNDS. | | BATHS AND BATHING BEACHES. | | | | | | | | | |
|--------------|------------------------|------------------------|-------------------------|------------------------|-------------------------|-----------------------------------|--------------------|----------------------------|------------------|---------------------------|---------------------------|-------------------------------|----------------------------------|------------------|------------------|------------------|--|
| | | Owned by city. | | Not owned by city. | | Owned by city. | Not owned by city. | River and ocean beaches. | | Number of floating baths. | Number of swimming pools. | Number of all-the-year baths. | Number of gymnasiums with baths. | Attendances. | | | |
| | | Inside of city limits. | Outside of city limits. | Inside of city limits. | Outside of city limits. | | | Number. | Frontage (rods). | | | | | Total. | Outdoor. | Indoor. | |
| 133 | Knoxville, Tenn..... | 1.0 | | | 120.0 | | | | | | | | | | | | |
| 134 | Newcastle, Pa..... | 3.0 | | | 127.0 | | | | | | | | | | | | |
| 135 | Jacksonville, Fla..... | 84.5 | | | | | | | | | | | | | | | |
| 136 | South Omaha, Nebr..... | 6.0 | | 80.0 | | | | | | | | | | | | | |
| 137 | Rockford, Ill..... | 25.6 | | | | | | | | | | | | | | | |
| 138 | Chattanooga, Tenn..... | 2.0 | 12.0 | | 23.0 | | | | | | | | | | | | |
| 139 | Joplin, Mo..... | 10.0 | | | | | | | | | | | | | | | |
| 140 | Galveston, Tex..... | 116.7 | | | | | | 1 | 11,440 | | | | | (²) | (²) | | |
| 141 | Fitchburg, Mass..... | 218.0 | | | | | | | | | | | | | | | |
| 142 | Macon, Ga..... | 150.0 | | | | | | | | | | | | | | | |
| 143 | Auburn, N. Y..... | 1.0 | | | | 0.8 | | | | | | | | | | | |
| 144 | Racine, Wis..... | 5.3 | | | | | | | | | | | | | | | |
| 145 | Woonsocket, R. I..... | 103.0 | | | | | | | | | | | | | | | |
| 146 | Joliet, Ill..... | | 80.0 | | | | | | | | | | | | | | |
| 147 | Kalamazoo, Mich..... | 5.7 | | | | | | | | | | | | | | | |
| 148 | Wichita, Kans..... | 196.2 | | | | | | | | | | | | | | | |
| 149 | Taunton, Mass..... | 7.6 | | | 3.0 | | | | | 1 | 1 | | | 15,000 | 15,000 | | |
| 150 | Sacramento, Cal..... | 26.5 | 36.0 | 35.5 | 96.0 | | 5.5 | | | | | | | | | | |
| 151 | Oshkosh, Wis..... | 96.0 | | | | | | | | | | | | | | | |
| 152 | Pueblo, Colo..... | 240.0 | | | 21.8 | 3.0 | | | | | | | | | | | |
| 153 | New Britain, Conn..... | 115.0 | | | | | | | | | | | | | | | |
| 154 | La Crosse, Wis..... | 82.5 | 120.0 | | | | | 1 | 4 | 2 | | | 1 | 25,000 | (³) | (³) | |

¹ Estimated.² No city record.³ Not reported separately.

TABLE 46.—ZOOLOGICAL PARKS AND COLLECTIONS: 1905.

[Cities in which there are no public zoological parks and collections are omitted from this table. For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

| City number. | CITY. | PARKS. | | | COLLECTIONS. | | |
|--------------|------------------|------------|------------------------|---------------|--------------|--------|-----------|
| | | Ownership. | Date of establishment. | Area (acres.) | Mammals. | Birds. | Reptiles. |
| | Grand total..... | | | 2,615.4 | 6,464 | 10,856 | 2,375 |
| | Group I..... | | | 2,067.9 | 4,112 | 8,204 | 2,184 |
| | Group II..... | | | 280.5 | 946 | 1,106 | 107 |
| | Group III..... | | | 213.0 | 1,126 | 1,359 | 65 |
| | Group IV..... | | | 54.0 | 280 | 187 | 19 |

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| | | | | | | | |
|----|-------------------------|-----------------------|------|----------|--------|--------|------|
| 1 | New York, N. Y..... | City..... | (1) | 2277.5 | 21,045 | 22,030 | 2712 |
| 2 | Chicago, Ill..... | City..... | 1868 | 220.0 | 435 | 379 | 9 |
| 3 | Philadelphia, Pa..... | City..... | 1874 | 236.0 | 2571 | 2868 | 2958 |
| 4 | St. Louis, Mo..... | City..... | 1903 | 21,371.9 | 165 | 192 | |
| 6 | Baltimore, Md..... | City..... | 1882 | 26.0 | 106 | 68 | 2 |
| 7 | Cleveland, Ohio..... | City..... | 1893 | 20.0 | 98 | 160 | 30 |
| 8 | Buffalo, N. Y..... | City..... | 1894 | 220.0 | 156 | 127 | 57 |
| 9 | San Francisco, Cal..... | City..... | 1891 | 60.0 | 87 | 2,000 | |
| 10 | Pittsburg, Pa..... | City..... | 1897 | 2.0 | 350 | 500 | 150 |
| 11 | Cincinnati, Ohio..... | Private..... | 1875 | 263.0 | 2445 | 21,165 | 2133 |
| 12 | Detroit, Mich..... | City..... | 1890 | 215.0 | 83 | 57 | 3 |
| 13 | Milwaukee, Wis..... | City..... | 1903 | 10.0 | 62 | 15 | |
| 15 | Washington, D. C..... | U. S. Government..... | 1890 | 2166.5 | 509 | 643 | 130 |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | |
|----|------------------------|----------------------|------|---------|-----|-----|----|
| 17 | Minneapolis, Minn..... | City..... | (5) | 2,410.0 | 75 | 43 | |
| 20 | Indianapolis, Ind..... | City..... | 1899 | 26.5 | 100 | 100 | |
| 23 | Rochester, N. Y..... | City..... | 1902 | 2,440.0 | 160 | 361 | 4 |
| 25 | Toledo, Ohio..... | City..... | 1900 | 45.0 | 90 | 36 | 12 |
| 26 | Denver, Colo..... | City and county..... | 1897 | 220.0 | 95 | 110 | |
| 27 | Allegheny, Pa..... | City..... | 1895 | 2,470.0 | 110 | 184 | 58 |
| 30 | Los Angeles, Cal..... | City..... | 1896 | 2.0 | 64 | 34 | 11 |
| 31 | Memphis, Tenn..... | City..... | 1903 | 10.0 | 53 | 70 | 14 |
| 32 | Omaha, Nebr..... | City..... | 1898 | 230.0 | 51 | 8 | |
| 36 | St. Joseph, Mo..... | City..... | 1890 | 2,410.0 | 33 | 37 | 2 |
| 40 | Atlanta, Ga..... | City..... | 1892 | 145.0 | 115 | 123 | 6 |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | |
|----|------------------------|--------------|------|---------|--------|--------|-------|
| 41 | Seattle, Wash..... | City..... | 1901 | 2,410.0 | 34 | 30 | |
| 47 | Hartford, Conn..... | City..... | (6) | 2116.5 | 314 | | |
| 50 | Nashville, Tenn..... | Private..... | 1904 | 5.0 | 210 | 240 | |
| 51 | Trenton, N. J..... | City..... | 1888 | 210.0 | 28 | 16 | 20 |
| 52 | Wilmington, Del..... | City..... | 1905 | 10.0 | 55 | 62 | 4 |
| 57 | Des Moines, Iowa..... | City..... | 1896 | 57.0 | 84 | | |
| 58 | New Bedford, Mass..... | City..... | 1892 | 2.0 | 107 | 72 | |
| 59 | Springfield, Mass..... | City..... | 1885 | 210.0 | 182 | 919 | 1 |
| 72 | San Antonio, Tex..... | City..... | 1887 | 2,410.0 | 2,4100 | 2,4200 | 2,440 |
| 83 | Portland, Me..... | City..... | 1890 | 0.5 | 12. | 20 | |

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| | | | | | | | |
|-----|------------------------|--------------|------|---------|-----|-----|----|
| 90 | Akron, Ohio..... | Private..... | 1903 | 3.0 | 25 | 30 | |
| 93 | Lincoln, Nebr..... | City..... | 1905 | 1.0 | 8 | 2 | |
| 100 | South Bend, Ind..... | City..... | 1901 | 225.0 | 36 | 12 | 2 |
| 101 | Binghamton, N. Y..... | City..... | (6) | 2,410.0 | 17 | | |
| 114 | Davenport, Iowa..... | City..... | 1903 | 10.0 | 25 | 3 | |
| 122 | Canton, Ohio..... | City..... | 1893 | 3.0 | 46 | 113 | 2 |
| 138 | Chattanooga, Tenn..... | City..... | 1896 | 21.0 | 122 | 25 | 15 |
| 151 | Oshkosh, Wis..... | City..... | (6) | 2,410.0 | 1 | 2 | |

¹ Zoological collection in Central Park established in 1886; that in Bronx Park, in 1897.
² Part of area of parks.

³ Privately owned.
⁴ Estimated.

⁵ No city record.
⁶ Not reported.

STATISTICS OF CITIES.

TABLE 47.—BUILDING PERMITS ISSUED: 1905.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

| City number. | CITY. | FOR NEW BUILDINGS. | | FOR REPAIRS, EXTENSIONS, ETC., TO OLD BUILDINGS. | | City number. | CITY. | FOR NEW BUILDINGS. | | FOR REPAIRS, EXTENSIONS, ETC., TO OLD BUILDINGS. | |
|--------------|-----------------------|--------------------|------------------------|--|------------------------|--------------|-------------------------|--------------------|------------------------|--|------------------------|
| | | Number. | Proposed expenditures. | Number. | Proposed expenditures. | | | Number. | Proposed expenditures. | Number. | Proposed expenditures. |
| 1 | New York, N. Y..... | 16,181 | \$142,590,342 | 9,878 | \$21,068,127 | 9 | San Francisco, Cal..... | (⁵) | (⁵) | (⁵) | (⁵) |
| 2 | Chicago, Ill..... | 15,197 | 263,970,950 | (¹) | (²) | 10 | Pittsburg, Pa..... | 2,681 | \$14,652,783 | 1,607 | \$2,422,375 |
| 3 | Philadelphia, Pa..... | 2,259 | 28,975,805 | 6,670 | 5,846,430 | 11 | Cincinnati, Ohio..... | 1,186 | 8,971,815 | 2,121 | 737,635 |
| 4 | St. Louis, Mo..... | 6,189 | 20,673,563 | 2,106 | 2,761,111 | 12 | Detroit, Mich..... | 3,394 | 9,711,890 | 627 | 750,210 |
| 5 | Boston, Mass..... | 1,176 | (³) | 2,104 | (³) | 13 | Milwaukee, Wis..... | 2,040 | 8,184,979 | 2,126 | 1,621,750 |
| 6 | Baltimore, Md..... | 2,358 | 13,265,698 | 9,182 | 2,978,372 | 14 | New Orleans, La..... | 1,000 | 3,997,798 | 970 | 72,279 |
| 7 | Cleveland, Ohio..... | 3,026 | 48,487,450 | 1,950 | 41,289,695 | 15 | Washington, D. C..... | 1,774 | 9,590,313 | 1,883 | 1,133,570 |
| 8 | Buffalo, N. Y..... | 1,874 | 8,103,889 | 1,060 | 1,114,247 | | | | | | |

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1905.

| | | | | | | | | | | | |
|----|------------------------|--------|------------------|------------------|------------------|----|-----------------------|--------|-------------|------------------|------------------|
| 16 | Newark, N. J..... | 2,379 | \$9,369,050 | 352 | \$845,565 | 29 | Worcester, Mass..... | 425 | \$1,869,204 | 314 | \$313,736 |
| 17 | Minneapolis, Minn..... | 2,606 | 7,510,160 | 2,219 | 1,394,045 | 30 | Los Angeles, Cal..... | 7,484 | 14,528,622 | 1,857 | 1,093,436 |
| 18 | Jersey City, N. J..... | 656 | (⁵) | 696 | (⁵) | 31 | Memphis, Tenn..... | 1,500 | 3,300,663 | 1,382 | 254,220 |
| 19 | Louisville, Ky..... | 1,499 | 3,376,886 | 749 | 563,093 | 32 | Omaha, Nebr..... | 831 | 4,275,079 | 54 | 112,385 |
| 20 | Indianapolis, Ind..... | 14,041 | 27,225,325 | (¹) | (²) | 33 | New Haven, Conn..... | 297 | 1,854,460 | 191 | 288,780 |
| 21 | Providence, R. I..... | 843 | 3,592,000 | 515 | 970,950 | 34 | Syracuse, N. Y..... | 440 | 1,828,002 | 397 | 447,608 |
| 22 | St. Paul, Minn..... | 958 | 2,892,150 | 2,014 | 5,644,195 | 35 | Scranton, Pa..... | 657 | 1,838,729 | 489 | 374,200 |
| 23 | Rochester, N. Y..... | 1,306 | 5,248,193 | 401 | 428,431 | 36 | St. Joseph, Mo..... | 463 | 1,182,818 | 342 | 141,834 |
| 24 | Kansas City, Mo..... | 2,369 | 9,149,020 | 1,854 | 1,323,019 | 37 | Paterson, N. J..... | 280 | 1,457,217 | 126 | 146,701 |
| 25 | Toledo, Ohio..... | 1,057 | 3,025,897 | 82 | 61,245 | 38 | Fall River, Mass..... | 176 | 757,520 | 123 | 128,105 |
| 26 | Denver, Colo..... | 2,037 | 5,986,404 | 418 | 388,133 | 39 | Portland, Oreg..... | 12,318 | 24,183,368 | (¹) | (²) |
| 27 | Allegheny, Pa..... | 555 | 2,269,135 | 261 | 143,435 | 40 | Atlanta, Ga..... | 1,772 | 2,777,826 | 1,727 | 536,105 |
| 28 | Columbus, Ohio..... | 1,828 | 4,996,440 | 205 | 110,960 | | | | | | |

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1905.

| | | | | | | | | | | | |
|----|-------------------------|-------|------------------|------------------|------------------|----|---------------------------|--------|------------------|------------------|------------------|
| 41 | Seattle, Wash..... | 3,865 | \$5,815,676 | 3,813 | \$889,108 | 65 | Hoboken, N. J..... | 57 | \$624,090 | 4500 | \$40,000 |
| 42 | Dayton, Ohio..... | 1,953 | 21,912,666 | (¹) | (²) | 66 | Peoria, Ill..... | 359 | 1,220,373 | 310 | 110,090 |
| 43 | Albany, N. Y..... | 269 | (⁵) | 1,710 | (⁵) | 67 | Duluth, Minn..... | 820 | 1,662,655 | (⁵) | (⁵) |
| 44 | Grand Rapids, Mich..... | 867 | 1,576,934 | 463 | 380,112 | 68 | Utica, N. Y..... | | | | |
| 45 | Cambridge, Mass..... | 174 | 1,208,250 | 237 | 451,625 | 69 | Manchester, N. H..... | 130 | 360,715 | 136 | 203,123 |
| 46 | Lowell, Mass..... | 165 | 796,560 | 86 | 81,530 | 70 | Evansville, Ind..... | 1,451 | 2,598,260 | (¹) | (²) |
| 47 | Hartford, Conn..... | 380 | 2,621,800 | 284 | 454,292 | 71 | Yonkers, N. Y..... | 271 | (⁵) | 72 | (⁵) |
| 48 | Reading, Pa..... | 1,094 | 2,791,065 | 585 | 42,700 | 72 | San Antonio, Tex..... | 11,866 | 1,021,807 | (¹) | 109,473 |
| 49 | Richmond, Va..... | 1,352 | (⁵) | (¹) | (²) | 73 | Elizabeth, N. J..... | 10 | (⁵) | 20 | (⁵) |
| 50 | Nashville, Tenn..... | 1,510 | 2,431,200 | 5,110 | 121,602 | 74 | Waterbury, Conn..... | 423 | (⁵) | 176 | (⁵) |
| 51 | Trenton, N. J..... | 764 | (⁵) | 497 | (⁵) | 75 | Salt Lake City, Utah..... | 506 | 1,484,344 | 109 | 79,136 |
| 52 | Wilmington, Del..... | 287 | 1,640,937 | 139 | 20,000 | 76 | Erie, Pa..... | 428 | 867,695 | 405 | 196,138 |
| 53 | Camden, N. J..... | 601 | (⁵) | 334 | (⁵) | 77 | Wilkesbarre, Pa..... | 359 | 2,416,069 | 172 | (²) |
| 54 | Bridgeport, Conn..... | 424 | 1,626,357 | 180 | 325,271 | 78 | Schenectady, N. Y..... | 806 | 2,542,509 | 235 | 238,089 |
| 55 | Lynn, Mass..... | 369 | 1,750,100 | 233 | 110,000 | 79 | Norfolk, Va..... | 388 | 2,008,207 | 132 | 94,928 |
| 56 | Troy, N. Y..... | 168 | 739,760 | 92 | 184,940 | 80 | Houston, Tex..... | 543 | 1,661,068 | 1,086 | 77,267 |
| 57 | Des Moines, Iowa..... | 1,762 | 21,232,102 | (¹) | (²) | 81 | Charleston, S. C..... | 71 | 211,940 | 116 | 71,580 |
| 58 | New Bedford, Mass..... | 461 | 1,327,675 | 187 | 164,600 | 82 | Harrisburg, Pa..... | 1,326 | 21,975,470 | (¹) | (²) |
| 59 | Springfield, Mass..... | | | | | 83 | Portland, Me..... | 276 | 1,000,000 | 75 | (⁵) |
| 60 | Oakland, Cal..... | 1,625 | 3,831,352 | 1,480 | 611,291 | 84 | Dallas, Tex..... | 920 | 2,511,193 | 610 | 305,310 |
| 61 | Lawrence, Mass..... | 134 | (⁵) | 17 | (⁵) | 85 | Tacoma, Wash..... | 1,297 | 1,610,055 | 496 | 286,030 |
| 62 | Somerville, Mass..... | 311 | 861,530 | 60 | 9,000 | 86 | Terre Haute, Ind..... | 1,033 | 934,668 | (³) | (³) |
| 63 | Kansas City, Kans..... | 728 | 1,270,254 | 19 | 3,705 | 87 | Youngstown, Ohio..... | 793 | 1,233,795 | 138 | 54,105 |
| 64 | Savannah, Ga..... | 261 | 400,000 | 266 | 153,375 | | | | | | |

¹ Permits for repairs, extensions, etc., included with those for new buildings.² Proposed expenditures for repairs, extensions, etc., included with those for new buildings.³ Not reported.⁴ Estimated.⁵ Records destroyed by fire.⁶ No city record.⁷ No permits required prior to May 1, 1905.⁸ No permits required.⁹ Permits required only within fire limits.

GENERAL TABLES.

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TABLE 47.—BUILDING PERMITS ISSUED: 1905—Continued.

[For a list of the cities in each state arranged alphabetically and the number assigned to each, see page 94.]

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

| City number. | CITY. | FOR NEW BUILDINGS. | | FOR REPAIRS, EXTENSIONS, ETC., TO OLD BUILDINGS. | | City number. | CITY. | FOR NEW BUILDINGS. | | FOR REPAIRS, EXTENSIONS, ETC., TO OLD BUILDINGS. | |
|--------------|-------------------------------|--------------------|------------------------|--|------------------------|--------------|-------------------------------|--------------------|------------------------|--|------------------------|
| | | Number. | Proposed expenditures. | Number. | Proposed expenditures. | | | Number. | Proposed expenditures. | Number. | Proposed expenditures. |
| 88 | Fort Wayne, Ind..... | 461 | \$862,316 | 74 | \$44,140 | 122 | Canton, Ohio..... | 276 | \$397,425 | 63 | \$12,220 |
| 89 | Holyoke, Mass..... | ¹ 35 | (²) | (³) | ----- | 123 | Passaic, N. J..... | 308 | 1,235,530 | 107 | 73,957 |
| 90 | Akron, Ohio..... | 702 | ⁴ 365,120 | 139 | (⁴) | 124 | Haverhill, Mass..... | 51 | 271,000 | 21 | 46,909 |
| 91 | Brockton, Mass..... | 257 | 939,573 | 189 | 286,597 | 125 | Topeka, Kans..... | 417 | 766,075 | 133 | 71,475 |
| 92 | Saginaw, Mich..... | 123 | 152,590 | 77 | 22,790 | 126 | Salem, Mass..... | 69 | 488,525 | 135 | 137,105 |
| 93 | Lincoln, Nebr..... | 543 | 1,190,556 | (⁵) | (⁵) | 127 | Atlantic City, N. J..... | 199 | ⁴ 2,013,111 | 642 | (⁴) |
| 94 | Lancaster, Pa..... | 85 | (²) | 205 | (²) | 128 | Chester, Pa..... | 144 | 300,000 | 25 | 7,500 |
| 95 | Covington, Ky..... | ⁶ 133 | ⁴ 346,775 | (⁵) | (⁴) | 129 | Chelsea, Mass..... | 114 | 440,850 | 90 | 67,000 |
| 96 | Altoona, Pa..... | 297 | 872,000 | 45 | 16,800 | 130 | Newton, Mass..... | 110 | (²) | 63 | (²) |
| 97 | Spokane, Wash..... | ⁶ 1,863 | ⁴ 3,905,908 | (⁵) | (⁴) | 131 | Superior, Wis..... | 91 | 329,450 | (³) | ----- |
| 98 | Birmingham, Ala..... | 361 | 1,595,906 | 398 | 221,716 | 132 | Elmira, N. Y. ⁸ | ----- | ----- | ----- | ----- |
| 99 | Pawtucket, R. I..... | 161 | 949,472 | 68 | 67,905 | 133 | Knoxville, Tenn..... | 497 | 1,059,815 | 668 | 80,508 |
| 100 | South Bend, Ind..... | 558 | 994,610 | 43 | 20,180 | 134 | Newcastle, Pa. ⁸ | ----- | ----- | ----- | ----- |
| 101 | Binghamton, N. Y..... | 253 | (²) | 171 | (²) | 135 | Jacksonville, Fla..... | 1,014 | (⁵) | 673 | (⁵) |
| 102 | Augusta, Ga..... | 334 | 252,842 | 436 | 16,389 | 136 | South Omaha, Nebr..... | 153 | 281,447 | 40 | 9,050 |
| 103 | Bayonne, N. J..... | 256 | 1,006,753 | 88 | 62,505 | 137 | Rockford, Ill..... | ¹ 8 | (²) | (²) | (²) |
| 104 | Mobile, Ala..... | 199 | 877,696 | 183 | 271,885 | 138 | Chattanooga, Tenn..... | ⁶ 1,727 | ⁴ 1,259,556 | (⁵) | (⁴) |
| 105 | Johnstown, Pa. ⁸ | ----- | ----- | ----- | ----- | 139 | Joplin, Mo. ⁸ | ----- | ----- | ----- | ----- |
| 106 | McKeesport, Pa. ⁶ | ----- | ----- | ----- | ----- | 140 | Galveston, Tex..... | (²) | (²) | (²) | (²) |
| 107 | Dubuque, Iowa..... | (³) | (²) | (²) | (²) | 141 | Fitchburg, Mass..... | 132 | (²) | 61 | (²) |
| 108 | Butte, Mont..... | ⁶ 214 | ⁴ 591,697 | (⁵) | (⁴) | 142 | Macon, Ga..... | ⁶ 197 | ⁴ 572,350 | (⁵) | (⁴) |
| 109 | Springfield, Ohio..... | ⁶ 355 | ⁴ 362,443 | (⁵) | (⁴) | 143 | Auburn, N. Y..... | 27 | (²) | 9 | (²) |
| 110 | Wheeling, W. Va..... | ⁶ 388 | ⁴ 1,263,306 | (⁵) | (⁴) | 144 | Racine, Wis..... | (⁵) | (⁵) | (⁵) | (⁵) |
| 111 | Sioux City, Iowa ³ | ----- | ----- | ----- | ----- | 145 | Woonsocket, R. I..... | (²) | (²) | (²) | (²) |
| 112 | Bay City, Mich. ³ | ----- | ----- | ----- | ----- | 146 | Joliet, Ill. ³ | ----- | ----- | ----- | ----- |
| 113 | Allentown, Pa..... | 458 | (⁵) | 30 | (⁵) | 147 | Kalamazoo, Mich..... | (²) | (²) | (²) | (²) |
| 114 | Davenport, Iowa..... | ⁶ 296 | ⁴ 942,352 | (⁵) | (⁴) | 148 | Wichita, Kans..... | ⁶ 293 | ⁴ 779,750 | (⁵) | (⁴) |
| 115 | Montgomery, Ala..... | 241 | 639,078 | 266 | 103,695 | 149 | Taunton, Mass. ³ | ----- | ----- | ----- | ----- |
| 116 | East St. Louis, Ill..... | 245 | 761,250 | 28 | 14,870 | 150 | Sacramento, Cal. ⁷ | 180 | 671,451 | 98 | 162,150 |
| 117 | Little Rock, Ark..... | 102 | 796,000 | 91 | 108,640 | 151 | Oshkosh, Wis. ³ | ----- | ----- | ----- | ----- |
| 118 | Quincy, Ill..... | (²) | (²) | (²) | (²) | 152 | Pueblo, Colo..... | 248 | 498,499 | 115 | 50,768 |
| 119 | York, Pa..... | 413 | (²) | 192 | (²) | 153 | New Britain, Conn..... | 171 | 873,010 | 177 | 72,830 |
| 120 | Springfield, Ill..... | (²) | (²) | (²) | (²) | 154 | La Crosse, Wis. ³ | ----- | ----- | ----- | ----- |
| 121 | Malden, Mass..... | 138 | 609,710 | 163 | 32,090 | | | | | | |

¹ Permits required only within fire limits.² No city record.³ No permits required.⁴ Proposed expenditures for repairs, extensions, etc., included with those for new buildings.⁶ Not reported.⁸ Permits for repairs, extensions, etc., included with those for new buildings.⁷ Report is for period from May 1, 1905, to January 7, 1906.

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