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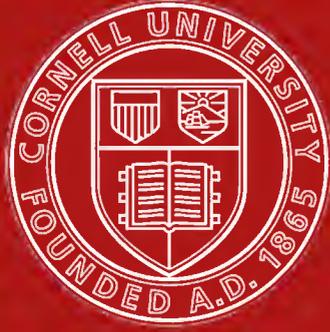
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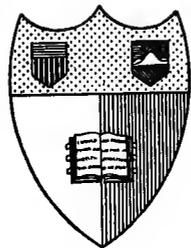
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DEPARTMENT OF COMMERCE AND LABOR

BUREAU OF THE CENSUS

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SPECIAL REPORTS

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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."<sup>1</sup> 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

<sup>1</sup> 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.<sup>1</sup> 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.<sup>2</sup> 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 debts; 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

<sup>1</sup> Revised Statutes, 1903, chapter 10, sections 5 and 7.

<sup>2</sup> 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.<sup>1</sup> 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, suggests<sup>2</sup> 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-

<sup>1</sup> Bastable, *Public Finance*, page 755.

<sup>2</sup> *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
18	Accrued interest.....	2,578,934	2,578,934
13		378,714	378,714

<sup>1</sup> 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

<sup>1</sup> 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.....	553,249,200	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.				For outlays.	On account of indebtedness.	From revenues.			On account of indebtedness.
	Total.	General and special service.	Investment.	Industrial.			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

<sup>1</sup> 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.....	\$706,536	\$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	110,846	37,321
San Francisco, Cal.....	1,324	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	120,998,366	2.3	7.0	14.3
1902.....	302,009,535	175,532,960	126,476,575	.....	.....	.....

<sup>1</sup> 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
Augusta, Ga.	Canal.....	.....	13,442
	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 <sup>1</sup> .....	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 <sup>1</sup> .....	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	1,238
Public halls.....	1	522

<sup>1</sup> 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 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 <sup>1</sup> .....	\$7,030,421
	Rapid transit subways.....	2,622,104
Chicago, Ill.	Toll bridges.....	4,240,303
	Docks, wharves, and landings.....	8,098
St. Louis, Mo.	Docks, wharves, and landings.....	925
	Equipment of house of refuge bakery.....	318
Boston, Mass.	High school lunch room.....	138
	Cemeteries and crematories.....	1,000
Baltimore, Md.	Rapid transit subways.....	2,276,137
	Ferries.....	11,720
Cleveland, Ohio.	Markets and public scales.....	112,937
	Docks, wharves, and landings.....	2,533,874
New Orleans, La.	Subways for pipes and wires.....	239,331
	Cemeteries and crematories.....	19,294
Rochester, N. Y.	Docks, wharves, and landings.....	133,925
	Markets and public scales.....	3,000
Denver, Colo.	Belt railroad.....	31,921
	Markets and public scales.....	68,453
Portland, Ore.	Equipment of high school lunch room.....	4,092
	Cemeteries and crematories.....	19,000
Des Moines, Iowa.	City shop.....	16,238
	City ditch.....	4,444
New Bedford, Mass.	Docks, wharves, and landings.....	1,044
	Ferries.....	2,762
Savannah, Ga.	Markets and public scales.....	181
	Cemeteries and crematories.....	7,569
Salt Lake City, Utah.	Cemeteries and crematories.....	396
	Docks, wharves, and landings.....	2,215
Nortfolk, Va.	Docks, wharves, and landings.....	158
	Cemeteries and crematories.....	548
Augusta, Ga.	Irrigation works.....	164,916
	Markets and public scales.....	4,494
	Cemeteries and crematories.....	53,280
	Docks, wharves, and landings.....	4,442
	Cemeteries and crematories.....	515

<sup>1</sup> 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	8,379	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	18,002	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.....	61,620	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	.....	.....

<sup>1</sup> 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. Whenever 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. Pittsburg 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 Pittsburg, Fort Wayne and Chicago Railroad Company for right of way, \$3,150; and from the Pittsburg 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. Pittsburg 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	5,952
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
3½.....	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
3¾.....	6,000	8.0.....	1,388,961
3.7.....	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	792,012	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	159,901	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	143,190	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	220,641	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, Ore.	7,880,610	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.	1,659,300	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.	2,435,950	98,168	4.1
53	Camden, N. J.	3,428,654	141,022	4.0
54	Bridgeport, Conn.	2,053,000	78,620	3.8
55	Lynn, Mass.	4,265,000	168,433	3.9
56	Troy, N. Y.	3,598,069	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	66,135	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	96,725	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.	3,159,000	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	259,653	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.	1,136,533	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 waterworks, 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 \$823,890 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. Pittsburg: 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.

*Laurence, 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.			Wholesale 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	( <sup>1</sup> )	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	( <sup>1</sup> )

<sup>1</sup> 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	( <sup>1</sup> )
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.....	33.4	31.3	12.2	8.3	5.2	2.3

<sup>1</sup> 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
District of Columbia:		Chelsea.....	129
Washington.....	15	Fall River.....	38
Florida:		Fitchburg.....	141
Jacksonville.....	135	Haverhill.....	124
Georgia:		Holyoke.....	89
Atlanta.....	40	Lawrence.....	61
Augusta.....	102	Lowell.....	46
Macon.....	142	Lynn.....	55
Savannah.....	64	Malden.....	121
Illinois:		New Bedford.....	58
Chicago.....	2	Newton.....	130
East St. Louis.....	116	Salem.....	126
Joliet.....	146	Somerville.....	62
Peoria.....	66	Springfield.....	59
Quincy.....	118	Taunton.....	149
Rockford.....	137	Worcester.....	29
Springfield.....	120	Michigan:	
Indiana:		Bay City.....	112
Evansville.....	70	Detroit.....	12
Fort Wayne.....	88	Grand Rapids.....	44
Indianapolis.....	20	Kalamazoo.....	147
South Bend.....	100	Saginaw.....	92
Terre Haute.....	86		

DESCRIPTION OF GENERAL TABLES.

CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.
Minnesota:		New Jersey—Continued.		Oregon:		Tennessee:	
Duluth.....	67	Paterson.....	37	Portland.....	39	Chattanooga.....	138
Minneapolis.....	17	Trenton.....	51			Knoxville.....	133
St. Paul.....	22			Pennsylvania:		Memphis.....	31
Missouri:		New York:		Allegheny.....	27	Nashville.....	50
Joplin.....	139	Albany.....	43	Allentown.....	113		
Kansas City.....	24	Auburn.....	143	Altoona.....	96	Texas:	
St. Joseph.....	36	Binghamton.....	101	Chester.....	128	Dallas.....	84
St. Louis.....	4	Buffalo.....	8	Erie.....	76	Galveston.....	140
Montana:		Elmira.....	132	Harrisburg.....	82	Houston.....	80
Butte.....	108	New York.....	1	Johnstown.....	105	San Antonio.....	72
Nebraska:		Rochester.....	23	Lancaster.....	94	Utah:	
Lincoln.....	93	Schenectady.....	78	McKeesport.....	106	Salt Lake City.....	75
Omaha.....	32	Syracuse.....	34	Newcastle.....	134	Virginia:	
South Omaha.....	136	Troy.....	56	Philadelphia.....	3	Norfolk.....	79
New Hampshire:		Utica.....	68	Pittsburg.....	10	Richmond.....	49
Manchester.....	69	Yonkers.....	71	Reading.....	45	Washington:	
New Jersey:		Ohio:		Scranton.....	35	Seattle.....	41
Atlantic City.....	127	Akron.....	90	Scranton.....	35	Spokane.....	97
Bayonne.....	103	Canton.....	122	Wilkesbarre.....	77	Tacoma.....	85
Camden.....	53	Cincinnati.....	11	York.....	119	West Virginia:	
Elizabeth.....	73	Cleveland.....	7	Rhode Island:		Wheeling.....	110
Hoboken.....	65	Columbus.....	28	Pawtucket.....	99	Wisconsin:	
Jersey City.....	18	Dayton.....	42	Providence.....	21	La Crosse.....	154
Newark.....	16	Springfield.....	109	Woonsocket.....	145	Milwaukee.....	13
Passaic.....	123	Toledo.....	25	South Carolina:		Oshkosh.....	151
		Youngstown.....	87	Charleston.....	81	Racine.....	144
						Superior.....	131



## 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 sewer mileage 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

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. AI-

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 attempted.

*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 mere 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<sup>d</sup> 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, Sheepshead 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 Acushnet 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
Concretes.....	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	(?)	(?)	(?)
Cost of cleaning, per mile, average.....	\$48. 46	(?)	(?)	(?)
Number of stoppages.....	1	1	—	—
Miles of permanent underdrains.....	1. 13	—	—	1. 13
Number of storm overflows (automatic regulating gates).....	34	34	—	—

<sup>1</sup> Not given for different kinds of sewers.  
<sup>2</sup> 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	(?)	(1)	(?)
Average cost per foot, connections made during year.....	(?)	(?)	(1)	(?)
Number of stoppages coming to attention of department.....	17	(?)	(1)	(?)
By whom made <sup>4</sup> .....				

<sup>1</sup> All surface water is required to pass through separate drains, even though discharged into combined sewer.

<sup>2</sup> Items by classes not reported separately.

<sup>3</sup> About 50 cents.

<sup>4</sup> 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.....	<sup>2</sup> 14, 670, 000	<sup>2</sup> 20, 653, 000	3, 019, 000
Daily discharge for each user.....	<sup>3</sup> 122. 0	<sup>3</sup> 171. 8	66. 7
Daily quantity of factory waste.....	(?)	(?)	(?)
Daily leakage into sewers.....	<sup>6</sup> 3, 127, 000	(?)	(?)
Daily leakage per mile of sewers.....	<sup>6</sup> 23, 130	(?)	(?)

<sup>1</sup> Not known.

<sup>2</sup> This is the amount (measured) received at the disposal works and does not include the quantity discharged through storm overflows.

<sup>3</sup> Based on estimated population. These amounts are high, because of storm water carried to disposal works.

<sup>4</sup> No data on which to base estimate.

<sup>5</sup> Estimated.

<sup>6</sup> 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 pumpage<sup>1</sup> without allowance for slip, 43,850,000 gallons—  
 station 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,<sup>2</sup> 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.

<sup>1</sup>Total pumpage should state whether it is with or without allow-  
 ance for slip.

<sup>2</sup>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

<sup>1</sup>Including payment for maintenance of joint disposal works.  
<sup>2</sup>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..... <sup>3</sup>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.

<sup>3</sup>Approximate.

# GENERAL TABLES



# GENERAL TABLES.

**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.....			1,222,204,506	21,660,876	21,141,977	19,585,352	14,687,828	2,214,636	2,107,844	1,102,407	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	3,845,984	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	2,927,965	2,257,433	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	423,221	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	352,782	298,997	208,997	(9)	29,760	(9)	.....	.....	.....
10	Pittsburg, Pa.....	1901	364,161	352,852	345,043	321,616	238,617	20,073	18,826	1,247	640	640	.....
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)	.....	.....	.....
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	348	.....	.....	.....
22	St. Paul, Minn.....	1854	197,023	190,231	183,439	163,065	133,156	35,483	33,388	2,095	.....	.....	.....
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	89,150	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)	(10)	(10)	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	86,536	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	200	.....	.....	.....
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	2,489	.....	.....	.....
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	375,057	373,360	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	71,528	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	58,521	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	55,321	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	5,251		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.	1869	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	41,941	40,812	39,683	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	40,952	39,383	37,815	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	60	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	37,884	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	37,694	42,036	38,307	25,874	(?)	6,048	(?)	848	740	108
118	Quincy, Ill.	1895	38,632	38,156	37,680	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	

<sup>1</sup> State census.

<sup>2</sup> Based on Federal census of 1900 and state census of 1905.

<sup>3</sup> Includes population of territory annexed in 1901.

<sup>4</sup> Estimated.

<sup>5</sup> Population of Waterbury town. Town and city made coextensive in 1902.

<sup>6</sup> Detached.

<sup>7</sup> Not reported.

<sup>8</sup> Based on Federal census of 1900 and state census of 1904.

<sup>9</sup> Census of 1890 defective. Population for 1890 estimated as mean between 1880 and 1900.

<sup>10</sup> Not reported separately.

<sup>11</sup> Includes West Bay City, consolidated April 1, 1905.

GENERAL TABLES.

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	235,875	233,913	27,777	13,028	2,099	2,070	29	15	15	
124	Haverhill, Mass.	1870	137,830	237,699	237,568	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	237,292	236,958	35,956	30,801	5,440	4,827	613			
127	Atlantic City, N. J.	1902	137,593	235,642	236,691	27,838	13,055	2,775	( <sup>3</sup> )	( <sup>3</sup> )			
128	Chester, Pa.	1889	37,333	36,664	35,995	33,988	27,302	( <sup>5</sup> )	2,862	( <sup>5</sup> )			
129	Chelsea, Mass.	1857	137,289	236,645	236,001	34,072	27,909	( <sup>5</sup> )	1,441	( <sup>5</sup> )			
130	Newton, Mass.	1897	136,827	236,179	235,531	33,587	24,379	11,410	11,110	300			
131	Superior, Wis.	1891	136,551	235,459	234,367	31,091	11,983	27,000	23,400	3,600			
132	Elmira, N. Y.	1864	135,724	235,713	235,705	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	233,926	232,551	28,429	17,201	( <sup>5</sup> )	4,864	( <sup>5</sup> )			
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	( <sup>5</sup> )	4,989	( <sup>5</sup> )			
141	Fitchburg, Mass.	1872	133,021	232,723	232,425	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	232,090	231,654	30,345	25,858	5,440	5,390	50			
144	Racine, Wis.	1848	132,290	231,652	231,014	29,102	21,014	2,960	2,860	100			
145	Woonsocket, R. I.	1888	132,196	231,397	230,598	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.	1886	131,110	231,857	231,549	24,671	23,853	23,512	21,376	2,136			
149	Taunton, Mass.	1864	130,967	230,981	230,995	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	230,116	229,658	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	25,908	16,519	8,058	8,055	3	4,858	4,855	
154	La Crosse, Wis.	1856	129,078	229,041	229,004	28,895	25,000	5,867	5,331	536			

<sup>1</sup> State census.  
<sup>2</sup> Based on Federal census of 1900 and state census of 1905.  
<sup>3</sup> Not reported separately.

<sup>4</sup> Estimated.  
<sup>5</sup> Not reported.  
<sup>6</sup> 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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
	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	299,388
	Sinking funds.....	Dec. 31, 1905.	12,463,860	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	4,396
	Collectors' commissions.....	Mar. 6, 1906.	97,844	32,548		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		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		1,189,587		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	1,272,460	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	2,946,639	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		501,801		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	233,063	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

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.

<sup>2</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

<sup>3</sup> 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.

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.			Aggregate of all payments, and cash on hand at close of year. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>	Cash on hand at close of year.			From the public.	From departments, offices, industries, and funds. <sup>1</sup>
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		492	4,229		
				492		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	Aug. 31, Dec. 31, 1905	143,088	7,402	22,609	173,099	17,137	51,075	104,887
	Investment funds	Dec. 31, 1905	2,242,902	762,077	844,862	3,849,841	834,153	31,514	2,984,174
	Public trust funds	Aug. 31, Dec. 31, 1905		2,343,356		2,343,356	33,750	1,681,350	628,256
	Private trust funds	Dec. 31, 1905	85,391	41,725	17,422	144,538	16,829	54,664	73,045
			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	Aug. 31, 1905; June 30, 1906	586,871	378,724	718,021	1,683,616	698,176	423,619	561,821
	Annexed territory	June 30, 1906	14,288		21,922	36,210	17,874	12,459	5,877
				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	Mar. 9, 1906	4,260		540	4,800	504	296	4,000
	Public trust funds	Aug. 31, 1905; Apr. 30, 1906	88,770	12,496	15,394	116,660	9,410	107,250	
			66,999	3,280	44,105	114,384	45,940	30,990	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	19,652	3,245	4,987	11,420
	Police commission	Jan. 14, 1906	2,127		17,037	19,164	19,164		
	Metropolitan police tax	Dec. 31, 1905	261,165		5,222	266,387	5,860	18,027	242,500
	Fire department	Dec. 31, 1905	69		2,852	2,921	2,921		
	Board of health	Dec. 31, 1905	307,321		2,785	310,106	9,996	10,110	290,000
	Drainage board	Dec. 31, 1905	59,064		5,237	64,301	4,579	39,375	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	Sept. 5, Dec. 31, 1905	11,277		727	12,004	1,029	2,475	8,500
	Railroad commission	Dec. 31, 1905	60,902		2,704	63,606	11,954	21,652	30,000
	Public trust funds	Dec. 31, 1905	81,921		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	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	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	Nov. 30, 1905	1,410,879	3,418,999	138,634	4,968,512	530,648	254,613	4,183,251
	Public trust funds	Dec. 31, 1905; May 1, 1906	27,245	121,000	21,071	169,316	16,857	33,059	119,400
	Annexed territory	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

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.

<sup>2</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

<sup>3</sup> 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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
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
		Aug. 31, 1905.....	3,571		5,157	8,728	1,478	4,067	3,183
	Parks.....	Nov. 30, 1905.....	216,118			216,118		14,572	201,546
	Waterworks.....	Nov. 30, 1905.....	1,629,423	40,893	2,223	1,672,539		1,664,549	7,990
	Sinking funds.....	Dec. 31, 1905.....	560,393	19,240	306,830	976,463	323,795	376,575	276,093
	Investment funds.....	Aug. 31, Nov. 30, 1905.....	250	176,500		176,750		176,750	
	Public trust funds.....	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	6,011,436	237,499	5,214,546	1,450,391
	Public trust funds.....	Sept. 30, Dec. 15, 1905; Jan. 1, 1906.....	518,581	1,227,600	458,058	2,204,239	364,908	483,185	1,356,146
			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	543,766	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		59,230	108,560		52,096	50,464
	Sinking funds.....	Dec. 31, 1905.....	56,095		520,361	115,325	76,871	34,878	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	14,969
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.....	Apr. 16, 1906.....	1,389,077	11,967	233,004	1,634,048	259,267	1,374,781	
	Sinking funds.....	Apr. 16, June 30, 1906.....	402,782	33,466	24,275	460,533	23,336	128,198	308,999
			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	3,756,300	1,479,232
	Schools.....	Aug. 31, 1905.....	2,269,954	761,013	960,806	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	897,019
	Public trust funds.....	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.....	June 30, 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		50,000	
	Treasurer's fee funds.....	Dec. 31, 1905.....	36,714	15,189	770	1,125,231		799,008	326,223
	Sinking funds.....	Dec. 31, 1905.....	722,770		208,705	52,673		33,282	19,391
	Public trust funds.....	Dec. 31, 1905.....	2,927	110	22,973	931,475	150,214	781,219	42
	Private trust funds.....	Dec. 31, 1905.....	152,506	46,352	12,127	210,985	92,486	14,086	11,924
								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	3,455,351	1,500
	Sinking funds.....	Feb. 28, 1906.....	966,753	1,500	302,753	1,271,006	350,554	886,452	25,000
			374,000		155,519	529,519	100,446	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.....	Aug. 31, Dec. 31, 1905.....	78,230		49,614	127,844		127,844	
	Public trust funds.....	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	3,648
	Cash in transit.....	Dec. 31, 1905.....	35,812		6,837	35,812		35,812	
									6,837
29	Worcester, Mass.								
	City government.....	Nov. 30, 1905.....	4,316,874	4,047,459	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.....	Aug. 31, 1905.....	213,922	21,476	16,673	252,071	221,455	30,616	
			1,768		860	2,628	518	2,110	

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.<sup>2</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

GENERAL TABLES.

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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.		
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>	
30	Los Angeles, Cal.		\$6,605,712	\$234,949	\$4,342,646	\$11,183,307	\$2,465,301	\$7,662,887	\$1,055,119	
	City government	Nov. 30, 1905.	5,635,386	234,949	3,485,041	9,355,376	2,358,488	6,966,434	30,454	
	Schools	June 30, 1906.	962,753		851,455	1,814,208	101,372	690,251	1,022,585	
	Public trust funds	Nov. 30, 1905.	7,573		6,150	13,723	5,441	6,202	2,080	
31	Memphis, Tenn.		2,353,959	307,688	672,334	3,333,981	590,740	2,375,553	367,688	
	City government	Dec. 31, 1905.	1,390,285	249,544	2,997,559	1,939,388	217,838	1,714,586	6,964	
	Schools	June 30, 1906.	393,518	1,180	41,537	436,235		277,735	158,500	
	Library	Dec. 31, 1905.	11,781		17,354	29,135	6,350	22,785		
	Parks	Dec. 31, 1905.	61,549		39,324	100,873		1,529	99,344	
	Waterworks	June 30, 1905.	396,983	50,000	50,843	497,826	106,843	351,953	38,030	
Sinking funds	June 30, Dec. 31, 1905.	99,843	6,964	223,717	330,524	259,709	6,965	63,850		
32	Omaha, Nebr.		2,531,673	559,429	742,311	3,833,413	807,934	2,455,729	569,750	
	City government	Dec. 31, 1905.	1,911,849	518,429	647,879	3,078,157	649,495	2,428,662		
	Schools	June 30, 1906.	609,914	41,000	40,190	691,104	149,477	26,239	515,858	
	Sinking funds	June 30, 1906.	8,755		46,384	55,139	4,194		50,945	
	Investment funds	June 30, 1906.			6,076	6,076	2,659		3,417	
	Public trust funds	Dec. 31, 1905.	1,155		1,782	2,937	2,109	828		
33	New Haven, Conn.		2,911,968	741,576	295,437	3,948,981	248,762	2,950,057	741,162	
	City government	Dec. 31, 1905.	2,153,153	715,965	221,455	3,090,573	220,887	2,847,323	22,363	
	Schools	July 15, Dec. 31, 1905.	476,054	1,087	48,550	525,691	499	22,655	502,537	
	Library	Dec. 31, 1905.	23,655		442	24,097	209	668	23,220	
	Clerk of court fee funds	Dec. 31, 1905.	8,260	11,253	474	19,987	2,033	17,954		
	Parks	Dec. 31, 1905.	26,591		1,060	27,651	1,258	3,393	23,000	
	Sinking funds	Dec. 31, 1905.	174,024		254	174,278	628	4,523	169,127	
	Public trust funds	Dec. 31, 1905.	50,231	13,271	23,202	86,704	23,248	62,541	915	
	34	Syracuse, N. Y.		4,980,345	112,772	418,748	5,511,865	423,618	4,975,475	112,772
		City government	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	26,190	
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.		1,881,574	13,919	453,111	2,348,604	387,019	1,947,666	13,919	
	City government	Apr. 2, 1906.	1,000,262	13,919	225,268	1,239,449	109,541	1,129,908		
	Schools	June 30, 1906.	526,499			526,499	14,467	512,802		
	Poor district	Dec. 31, 1905.	206,292			265,404	127,514	137,890		
	Sinking funds	Apr. 2, June 30, 1906.	148,521		168,731	317,252	135,497	167,836	13,919	
36	St. Joseph, Mo.		1,463,292	165,708	333,677	1,962,677	582,243	1,214,797	165,637	
	City government	Apr. 16, 1906.	959,355	135,070	208,478	1,302,903	393,518	909,385		
	Schools	June 30, 1906.	278,374	30,638	39,043	348,055	44,346	302,516	1,198	
	Library	Apr. 30, 1906.	755		570	1,325	288	1,037		
	Police	Apr. 16, 1906.	69,620		131	69,751	1		69,750	
	Sinking funds	Apr. 16, June 30, 1906.	151,700		84,155	235,855	142,761	766	92,328	
	Public trust funds	Dec. 31, 1905.	3,488		1,300	4,788	1,329	1,093	2,366	
37	Paterson, N. J.		3,521,893	1,079,590	423,406	5,024,889	448,271	3,495,953	1,080,665	
	City government	Mar. 20, 1906.	3,365,586	599,590	25,775	3,990,951	100,074	3,410,876	480,001	
	Manual training school	Mar. 20, 1906.	3,081		832	3,913	913	1,500	1,500	
	Library	Jan. 31, 1906.	57,005		4,813	61,818	24,172	18,646	19,000	
	Parks	Mar. 20, 1906.	25,413		41	25,454	156	298	25,000	
	Sinking funds	Mar. 20, 1906.	70,500	480,000	386,943	987,443	322,956	59,747	554,740	
	Public trust funds	Mar. 31, 1906.	308		5,002	5,310		4,886	424	
38	Fall River, Mass.		3,300,683	1,186,389	355,022	4,842,994	507,982	3,151,705	1,183,307	
	City government	Dec. 31, 1905.	3,076,982	556,888	60,722	3,694,592	133,246	2,931,845	629,501	
	Sinking funds	Dec. 31, 1905.	221,159	623,000	293,863	1,138,022	373,435	216,292	548,295	
Public trust funds	Dec. 31, 1905.	2,542	6,501	1,337	10,380	1,301	3,568	5,511		
39	Portland, Ore.		3,260,796	7,092	861,245	4,129,133	631,545	3,490,496	7,092	
	City government	Dec. 31, 1905.	2,404,151		589,262	2,993,413	424,194	2,569,127	7,092	
	Schools	Dec. 22, 1905.	640,095	7,092	39,010	686,197	4,324	681,873		
	Port of Portland	Sept. 30, 1905.	180,903		51,287	232,190	21,485	210,755		
	Sinking funds	Dec. 31, 1905.	31,769		181,002	212,771	179,824	32,947		
	Public trust funds	Dec. 31, 1905.	3,878		684	4,562	1,768	2,794		
40	Atlanta, Ga.		1,805,305	242,788	321,559	2,369,652	294,678	1,832,186	242,788	
	City government	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.		\$6,311,263	\$80	\$1,536,670	\$7,848,013	\$1,097,104	\$6,750,829	\$80
	City government	Dec. 31, 1905.	5,382,511		1,228,154	6,610,665	834,956	5,775,629	80
	Schools	June 30, 1906.	928,752		308,516	1,237,268	262,148	975,120	
	Investment funds	Dec. 31, 1905.			80	80		80	
42	Dayton, Ohio.		2,540,029	1,002,557	582,311	4,124,897	561,944	2,560,482	1,002,471
	City government	Dec. 31, 1905.	1,255,922	895,505	210,593	2,362,020	270,051	1,990,389	101,580
	Schools	Aug. 31, 1905.	370,268		311,903	682,171	257,474	424,697	
	Library and museum	Aug. 31, 1905.	24,922		315	25,237	5,327	19,710	
	Sinking funds	Aug. 31, Dec. 31, 1905.	882,611	101,580	57,382	1,041,573	25,768	125,416	890,389
	Public trust funds	Dec. 31, 1905.	6,306	5,472	2,118	13,896	3,124	270	10,502

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.

<sup>2</sup> 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 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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
43	Albany, N. Y.		\$2,657,011	\$541,202	\$406,309	\$3,604,522	\$410,053	\$2,653,267	\$541,202
	City government	Dec. 31, 1905.	2,644,899	252,822	211,616	3,109,337	286,917	2,606,040	216,380
	Sinking funds	Dec. 31, 1905.		288,380	124,724	413,104	58,709	36,466	317,929
	Investment funds	Dec. 31, 1905.							
	Public trust funds	Dec. 31, 1905.	12,112		69,969	82,081	64,427	10,761	6,893
44	Grand Rapids, Mich.		2,188,655	837,320	556,363	3,582,338	583,933	2,140,404	858,001
	City government	Mar. 31, 1906.	1,609,913	661,510	375,648	2,637,071	380,918	2,047,454	208,699
	Schools	June 30, 1906.	573,229	4,050	131,555	708,834	163,898	76,339	468,597
	Sinking funds	Mar. 31, 1906.		181,760	21,695	208,455	13,051	12,024	178,380
	Public trust funds	Mar. 31, 1906.	5,513		27,465	32,978	26,066	4,587	2,325
45	Cambridge, Mass.		4,180,323	750,191	177,984	5,108,498	255,471	4,102,836	750,191
	City government	Nov. 30, 1905.	3,987,424	329,220	166,708	4,483,352	186,946	3,869,411	426,995
	Sinking funds	Nov. 30, 1905.	190,052	416,225	2,413	608,690	60,430	229,769	318,491
	Public trust funds	Nov. 30, 1905.	2,847	4,746	8,863	16,456	8,095	3,656	4,705
46	Lowell, Mass.		3,786,664	77,920	401,984	4,266,568	264,783	3,923,865	77,920
	City government	Dec. 31, 1905.	3,649,725	76,414	392,189	4,118,328	255,335	3,837,383	25,610
	Library	Dec. 31, 1905.	15,379		2	15,381		2,381	13,000
	Sinking funds	Dec. 31, 1905.	112,772		9,793	122,565	9,448	75,967	37,150
	Public trust funds	Dec. 31, 1905.	8,788	1,506		10,294		8,134	2,160
47	Hartford, Conn.		2,935,417	1,240,866	1,229,646	5,405,929	693,235	3,587,283	1,125,411
	City government	Mar. 31, 1906.	1,146,066	1,103,698	439,287	2,689,051	34,864	2,625,513	28,674
	Schools	June 1 to 19, 1906.	642,771	7,721	81,115	731,607	39,821	540,426	151,360
	High school committee	Mar. 31, 1906.	88,493	486	2,258	91,237	3,516	7,922	79,799
	Bridge commission	Aug. 31, 1905.	726,548		147,503	874,051	222,039	42,582	609,430
	Parks	Mar. 31, 1906.	51,148	552	18,263	69,963	21,255	2,208	46,500
	Waterworks	Feb. 28, 1906.	145,839	127,000	55,512	323,351	62,797	241,322	24,232
	Sinking funds	Feb., Mar., June, 1906.	110,383		428,077	538,460	242,545	117,059	177,059
	Public trust funds	Mar. 31, 1906.	24,169	1,409	57,631	83,209	66,398	8,454	8,357
48	Reading, Pa.		1,164,675	104,002	402,635	1,671,312	302,817	1,264,493	104,002
	City government	Apr. 3, 1906.	737,893	77,299	208,443	1,023,635	150,109	847,323	26,203
	Schools	Feb. 21, 1906.	377,626	26,703	43,643	447,972	31,381	416,591	
	Sinking funds	Apr. 3, 1906.	49,056		150,549	199,605	121,327	479	77,799
	Private trust funds	Feb. 21, 1906.	100			100		100	
49	Richmond, Va.		2,670,865	1,517,407	362,704	4,550,976	559,184	2,474,385	1,517,407
	City government	Jan. 31, 1906.	1,671,215	1,222,018	40,099	2,933,332	210,387	2,422,218	300,727
	Schools	Dec. 31, 1905.	208,824	1,149	329	210,402	2,329	41,611	166,462
	Sinking funds	Jan. 31, 1906.	790,576	294,060	322,176	1,406,812	346,268	10,556	1,049,988
	Public trust funds	Nov. 14, 1906.	150	180	100	430	200		230
50	Nashville, Tenn.		1,306,487	116,235	414,020	1,836,752	351,469	1,369,048	116,235
	City government	Dec. 31, 1905.	1,094,599	116,235	413,767	1,625,001	256,599	1,368,442	
	Library	Dec. 31, 1905.	11,088		263	11,351	745	606	10,000
	Sinking funds	Dec. 31, 1905.	200,400			200,400	94,165		106,235
51	Trenton, N. J.		2,289,143	680,970	577,372	3,547,485	591,388	2,259,822	686,275
	City government	Feb. 28, 1906.	1,348,302	562,253	175,341	2,085,896	29,973	1,957,151	98,772
	Schools	June 30, 1906.	300,342		11,951	312,293	31,061	122,133	159,089
	School of industrial arts	June 30, 1906.	10,704		11	10,715	63	6,352	4,300
	Library	Feb. 28, 1906.	19,049		9,989	29,038	10,019	1,441	17,678
	Board of health	Feb. 28, 1906.	9,922		611	10,533	173	4,360	6,000
	Waterworks	Jan. 31, 1906.	173,371	43,017	14,857	231,245	24,960	150,520	55,765
	Sinking funds	Feb. 28, 1906.	426,438	74,372	351,830	852,690	487,707	10,222	354,761
	Public trust funds	Feb. 28, June 15, 30, 1906.	965	1,328	12,782	15,075	7,432		
52	Wilmington, Del.		1,166,340	482,077	207,522	1,855,939	78,511	1,365,679	411,749
	City government	June 30, 1906.	381,035	481,845	34,620	897,500	51,398	845,870	232
	Schools	June 30, 1906.	241,299		19,876	261,175	552	86,324	202,299
	Board of health	Dec. 31, 1905.	974		960	1,934	770	164	1,000
	Public improvement funds	Jan. 31, 1906.	202,015		8,927	210,942	11,097	46,784	153,061
	Parks	Dec. 31, 1905.	22,986		8,693	31,679	14,650	2,029	15,000
	Waterworks	Dec. 31, 1905.	277,881		134,395	412,276		412,276	
	Sinking funds	June 30, 1906.	40,150		51	40,201	44		40,157
	Public trust funds	June 30, 1906.		232		232		232	
53	Camden, N. J.		1,851,991	419,913	180,508	2,452,412	232,088	1,800,411	419,913
	City government	June 30, 1906.	1,304,731	357,713	52,327	1,714,771	87,438	1,570,133	57,200
	Schools	June 30, 1906.	462,666	5,000	9,471	467,137	27,544	216,430	223,163
	Library	June 30, 1906.	27,525		7,512	35,037	22,004	1,033	12,000
	Board of health	June 30, 1906.	13,617		492	14,109	320	6,789	7,000
	Parks	June 30, 1906.	22,511		82	22,593	16,093		6,500
	Sinking funds	June 30, 1906.	28,377	57,200	109,677	195,254	78,047	3,157	114,050
	Public trust funds	June 30, 1906.	2,564		947	3,511	642	2,869	
54	Bridgeport, Conn.		1,216,117	352,896	126,600	1,695,613	137,047	1,199,327	359,239
	City government	Mar. 31, 1906.	969,526	293,798	122,542	1,385,866	133,387	1,193,381	59,099
	Schools	June 30, 1906.	241,364			241,364			241,364
	Library	May 31, 1906.	5,077		1,831	6,908	1,128	5,780	
	Sinking funds	Mar. 31, 1906.	100	59,000	2,227	61,327	2,532	68	58,727
	Public trust funds	Mar. 31, 1906.	50	98		148		98	50
55	Lynn, Mass.		2,741,511	1,782,388	500,604	5,024,503	562,442	2,679,673	1,782,388
	City government	Dec. 19, 1905.	1,878,216	1,054,419	177,777	3,110,412	146,742	2,234,996	728,674
	Sinking funds	Dec. 19, 1905.	862,895	722,500	157,828	1,743,223	260,229	629,680	1,053,314
	Public trust funds	Dec. 19, 1905.	400	5,469	164,999	170,368	155,471	14,997	400

<sup>1</sup> Excludes of general transfers between minor offices and accounts.  
<sup>2</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

GENERAL TABLES.

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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>					From the public.	From departments, offices, industries, and funds. <sup>1</sup>
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	2,519,642	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, 1905	450,804		135,543	586,407	98,773	487,634		
	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	5,817	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	794,422		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	521,642	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	46,082	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	28,141	666,306	9,343	
	Schools	June 30, 1906	485,474		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	491	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	

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.

<sup>2</sup> 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 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. <sup>1</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
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	526,844	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	447,736	15,304	1,773,633	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		63,983	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	15,304	911,250	71,303	839,947	229,229
	Schools	Aug. 31, 1905	207,572	12,254	43,117	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	1,090,965	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	
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	Eric, 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		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	168,400
	City government	Feb. 28, 1906	1,013,305	168,400	72,586	1,254,231	202,071	1,052,220	
	Library	May 1, 1906	5,595		154	5,749	113		4,500
	Board of liquidation	Feb. 28, 1906	186,787		83,716	270,503	106,103	1,136	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	115,200	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	136,037	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

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.<sup>2</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

# GENERAL TABLES.

**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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
83	Portland, Me.		\$1,951,124	\$257,703	\$33,635	\$2,242,462	\$27,688	\$1,957,071	\$257,703
	City government	Dec. 31, 1905	1,937,142	61,627	32,443	2,031,212	26,467	1,808,949	195,796
	Library	Dec. 31, 1905	12,503		1,123	13,626	1,152	1,056	11,418
	Investment funds	Dec. 31, 1905		132,881		132,881		132,881	
	Public trust funds	Dec. 31, 1905	1,479	63,195	69	64,743	69	14,185	50,489
84	Dallas, Tex.		1,088,365	55,245	202,595	1,346,205	254,343	1,036,617	55,245
	City government	Apr. 30, 1906	907,197	54,234	55,880	1,017,311	127,945	852,956	36,410
	Library	Apr. 30, 1906	5,863		2,444	8,307	2,043	2,264	4,000
	Sinking funds	Apr. 30, 1906	174,375	1,011	143,778	319,164	123,862	180,467	14,835
	Private trust funds	Apr. 30, 1906	930		493	1,423	493	930	
85	Tacoma, Wash.		2,986,418	74,043	241,984	3,302,445	185,491	3,042,911	74,043
	City government	Dec. 31, 1905	2,280,868	70,967	194,983	2,546,818	155,897	2,327,412	63,509
	Schools	June 30, 1906	681,777	1,696	47,000	730,473	26,986	703,487	
	Sinking funds	Dec. 31, 1905	20,615	25	1	20,641	2,608	12,012	6,021
	Investment funds	Dec. 31, 1905	3,158	1,355		4,513			4,513
86	Terre Haute, Ind.		733,684	25,903	243,843	1,003,430	221,116	756,411	25,903
	City government	Dec. 31, 1905	495,664	23,142	103,234	622,040	90,771	529,908	1,361
	Schools	July 31, 1905	217,464		86,743	304,207	77,622	225,185	1,400
	Library	July 31, 1905	4,126		5,186	9,312	4,477	243	4,562
	Sinking funds	Dec. 31, 1905	14,017		41,446	55,463	41,974		13,489
	Public trust funds	Dec. 31, 1905	2,413	1,361	4,838	8,612	4,872	1,075	2,665
	Annexed territory (schools)	July 31, 1905		1,400		1,400	1,400		
	Cash in transit	Dec. 31, 1905			2,396	2,396			2,396
87	Youngstown, Ohio		1,004,574	311,335	367,450	1,683,359	493,372	878,652	311,335
	City government	Dec. 31, 1905	604,711	103,263	152,842	860,816	250,050	515,682	95,084
	Schools	Aug. 31, 1905	196,713		202,714	399,427	108,447	290,980	
	Sinking funds	Dec. 31, 1905	178,261	187,430	10,106	375,797	117,389	62,353	196,055
	Public trust funds	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.		\$837,174	\$70,191	\$448,548	\$1,355,913	\$272,557	\$1,013,165	\$70,191
	City government	Dec. 31, 1905	258,264	63,790	99,401	421,455	93,753	321,302	6,401
	Schools	July 31, 1905	181,192		216,870	398,062	87,406	310,656	
	Library	July 31, 1905	27,914		7,785	35,699	23,919	11,780	
	Special assessment fund	Dec. 31, 1905	280,158		35,911	316,069	30,275	285,794	
	Waterworks	Dec. 31, 1905	84,046		134	84,180	1,151	83,029	
	Sinking funds	Dec. 31, 1905	5,000		42,982	47,982	24,021		23,961
	Investment funds	Dec. 31, 1905		1,534	42,567	44,101	10,081		34,020
	Public trust funds	Dec. 31, 1905	600	4,867	2,898	8,365	1,951	604	5,809
89	Holyoke, Mass.		2,127,292	442,786	319,255	2,889,333	226,178	2,220,369	442,786
	City government	Nov. 30, 1905	2,107,263	211,076	167,274	2,485,613	72,214	2,117,307	296,092
	Sinking funds	Nov. 30, Dec. 31, 1905	20,029	200,000	151,981	372,010	153,964	71,352	146,694
	Investment funds	Nov. 30, 1905		31,710		31,710		31,710	
90	Akron, Ohio		1,014,766	449,308	352,881	1,816,955	410,791	956,856	449,308
	City government	Dec. 31, 1905	474,658	302,254	159,618	936,530	231,082	578,806	126,642
	Schools	Aug. 31, 1905	239,981		167,925	407,906	144,994	262,912	
	Library	Jan. 3, 1906	188		37	225	40	185	
	Sinking funds	Dec. 31, 1905	271,734	126,597	24,613	422,944	28,793	114,580	279,571
	Public trust funds	Dec. 31, 1905	28,205	20,457	688	49,350	5,882	373	43,095
91	Brockton, Mass.		1,673,636	941,117	44,100	2,658,853	129,560	1,588,176	941,117
	City government	Nov. 30, 1905	1,673,213	40,425	35,760	1,749,398	111,510	1,725,546	912,342
	Tax collector's department	Nov. 30, 1905		853,482	2,865	856,347	3,862	852,485	
	Sinking funds	Nov. 30, 1905		47,000	5,449	52,449	14,135	9,749	28,565
	Public trust funds	Nov. 30, 1905	423	210	26	659	53	396	210
92	Saginaw, Mich.		1,331,391	316,932	153,877	1,802,200	94,324	1,393,698	314,178
	City government	June 30, 1906	940,125	286,875	101,240	1,328,240	46,520	1,250,866	30,854
	Schools	June 30, 1906	295,642	1,002	23,411	320,055	32,710	45,873	241,472
	Sinking funds	June 30, 1906	95,099	16,850	18,742	130,691		92,339	38,352
	Public trust funds	June 30, 1906	525	12,205	10,484	23,214	15,094	4,620	3,500
93	Lincoln, Nebr.		896,525	2,093	252,035	1,150,653	287,028	861,532	2,093
	City government	Mar. 31, 1906	643,916	900	214,543	859,359	238,002	620,164	1,193
	Schools	June 30, 1906	239,956		32,810	272,766	41,988	230,778	
	Library	May 31, 1906	9,838		4,512	14,350	3,944	10,406	
	Sinking funds	Mar. 31, 1906	2,815	1,193	170	4,178	3,094	184	900
94	Lancaster, Pa.		693,485	1,786	128,773	824,044	284,284	537,974	1,786
	City government	May 31, 1906	470,064	1,517	116,300	587,881	260,920	326,692	269
	Schools	June 1, 1906	220,922	269	11,984	233,175	22,983	210,192	
	Public trust funds	May 31, 1906	2,499		489	2,988	381	1,090	1,517
95	Covington, Ky.		745,338	228,468	143,118	1,116,924	136,533	745,443	234,948
	City government	Dec. 31, 1905	411,661	186,234	124,406	722,301	119,028	560,573	42,700
	Schools	June 30, 1906	147,045	384	2,415	149,844	151	79,680	70,064
	Library	Dec. 31, 1905	10,509		523	11,032	496	3,419	7,117
	Bridge fund	May 31, 1906	2,794	1,850	159	4,803	131	4,672	
	Waterworks	Dec. 31, 1905	58,544	40,000		98,544	1,070	97,090	384
	Sinking funds	Dec. 31, 1905	114,785		15,615	130,400	15,657		114,743

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.

<sup>2</sup> 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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
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	4,076
	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	1,045	1,000		250			250
					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		
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	4,512	916	396,161	405,126	193,550	14,102	197,474
					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		2,594	5,602	181	5,421	
	Private trust funds	Dec. 31, 1905	1,272		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		71,074
	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	10,538
	Lamar hospital	Dec. 31, 1905	24,460	350	2,173	26,983	1,544	11,439	14,000
			6,741		159	6,900	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		3,823	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		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	

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.

<sup>2</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

GENERAL TABLES.

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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
110	Wheeling, W. Va.		\$818,564	\$123,443	\$119,132	\$1,061,139	\$55,454	\$882,242	\$123,443
	City government	Mar. 31, 1906	211,156	121,973	43,595	376,724	10,083	365,172	1,469
	Schools	July 31, 1905	127,084		24,095	151,179	12,088	139,061	
	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	6,389	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	256,540	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	30,706	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	649,252	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	20,541	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	219,657	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	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	14,200
	City government	Apr. 30, 1906	217,145	14,306	351,011	562,462	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	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	
	Parks	Feb. 6, 1906	14,750		882	15,632		8,432	7,200
	Library	Dec. 31, 1905	114,570	18,996	42,729	176,295	23,707		152,588
	Sinking funds	Dec. 31, 1905; Feb. 1, Apr. 10, 1906	2,343	12,863	3,882	19,088	1,565	12,299	5,224

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.

<sup>2</sup> 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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
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	1,253	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		20,000	
137	Rockford, Ill.		777,271	13,114	37,390	827,775	27,039	786,971	13,765
	City government	Dec. 31, 1905	764,085	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

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.

<sup>2</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

GENERAL TABLES.

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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
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	92,000	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	150,454	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	6,095		5,854	11,949	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	1,371,181	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	3,337	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

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.

<sup>2</sup> 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. <sup>2</sup>	Cash on hand at beginning of year.	RECEIPTS.	
			To the public.	To departments, offices, industries, and funds. <sup>1</sup>				From the public.	From departments, offices, industries, and funds. <sup>1</sup>
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	262,860	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	37,869	142,369	61,605	.....	80,764
	Investment funds .....	Dec. 31, 1905. ....	.....	.....	22,456	22,456	19,455	501	2,500

<sup>1</sup> Exclusive of general transfers between minor offices and accounts.<sup>2</sup> 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 number.	CITY.	PAYMENTS.							
		Grand total.	To the public.			To departments, offices, industries, and funds.			
			Total.	Corporate. <sup>1</sup>	Temporary. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>	General transfer. <sup>5</sup>
	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	17,089,906
	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	166,640	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	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	2,558,049
9	San Francisco, Cal.....	13,526,803	13,489,705	8,977,737	4,511,968	37,098	640	36,458	36,458
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.....	9,156,793	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	4,892,029	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	1,493,578	.....	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	5,177,828	3,560,815	1,617,013	143,750	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	Allentown, 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	48,854	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	75,442	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, Ore.....	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	.....	\$159,220	843,337
43	Albany, N. Y.....	3,198,213	2,657,011	1,864,603	792,408	541,202	.....	160,594	380,608
44	Grand Rapids, Mich.....	3,025,975	2,188,655	1,646,194	542,461	837,320	\$26,938	122,445	687,937
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	1,142,961
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	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

<sup>1</sup> For details, see Table 4.

<sup>2</sup> For details, see page 46.

<sup>3</sup> For details, see Tables 5, 6, 8, 14, and 15, and notes to Tables 6, 11, 12, and 13.

<sup>4</sup> For details of interest transfers, see Tables 7 and 13. For details of investment transfers, see Tables 10, 20, 21, and 22.

# GENERAL TABLES.

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. <sup>5</sup>	Cash on hand at beginning of year.	RECEIPTS.								City number.
			Grand total.	From the public.			From departments, offices, industries, and funds.				
				Total.	Corporate. <sup>1</sup>	Temporary. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>	General transfer. <sup>5</sup>	
\$144,488,178	\$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 24,031,370 15,565,121 12,237,762	795,305,740 180,208,928 119,619,613 85,256,588	98,559,804 21,273,565 13,699,524 11,751,340	696,742,474 158,935,333 105,920,089 73,505,248	603,347,607 123,286,111 91,468,938 64,212,967	375,730,984 84,549,313 68,394,472 47,140,005	227,616,623 38,736,798 23,074,466 17,072,902	93,394,867 35,649,222 14,451,151 9,292,281	809,272 295,530 459,076 364,999	50,948,271 17,193,282 3,985,613 2,462,427	41,637,324 18,160,410 10,006,462 6,464,855	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

\$14,210,723 14,613,062 19,629,758 7,642,438 6,454,722	\$391,290,435 77,502,623 65,234,465 30,313,373 61,174,127	\$17,324,784 15,907,383 23,456,227 7,597,382 5,580,267	\$373,965,651 61,595,240 41,778,239 22,715,990 55,593,860	\$333,456,494 59,189,194 36,792,202 19,907,051 41,282,937	\$162,574,069 40,454,080 32,003,006 17,780,788 31,150,498	\$170,882,425 18,735,114 4,788,596 2,126,273 10,142,439	\$40,509,157 2,406,046 4,986,037 2,808,329 14,300,923	\$54,258 80,612 166,640 60,890 225,462	\$33,154,103 357,261 1,538,971 1,019,549 7,766,499	\$7,300,796 1,968,173 3,280,426 2,748,039 6,308,962	1 2 3 4 5
1,907,525 7,215,345 2,047,870 5,348,605 4,206,011	18,226,935 23,864,489 21,088,119 18,875,408 19,847,868	1,680,805 6,915,984 495,070 6,691,635 4,075,745	16,546,130 16,947,505 20,682,049 12,183,773 15,768,661	13,756,682 12,532,774 17,005,368 12,146,675 11,364,953	13,195,414 11,603,513 9,006,343 7,670,059 9,962,569	561,268 929,261 7,999,025 4,766,616 1,402,384	2,789,448 9,384 3,676,681 37,098 4,403,708	29,920 9,384 99,093 640 1,929,279	1,090,099 1,618,735 1,019,549 640 1,929,279	1,669,429 2,788,612 2,558,049 36,458 2,474,429	6 7 8 9 10
3,373,785 2,437,590 825,091 2,100,376 581,024	18,913,199 10,779,060 9,981,884 12,156,905 16,056,850	3,331,643 2,287,616 723,050 2,021,855 558,058	15,581,556 8,491,144 9,258,834 10,135,050 15,498,792	10,515,811 7,412,876 8,238,163 6,788,057 12,948,360	10,054,579 7,013,170 5,461,629 6,025,618 11,770,049	461,232 344,706 2,776,534 762,439 1,178,311	5,065,745 1,078,268 1,020,671 3,346,993 2,550,432	1,715 59,372 31,620 21,296	1,725,572 715,333 400 3,515,373 850	3,338,458 362,935 960,899 3,515,373 2,528,286	11 12 13 14 15

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

\$910,619 567,862 1,336,235 308,999 666,211	\$24,770,037 6,287,801 10,039,610 7,667,298 4,784,417	\$1,134,937 540,950 1,138,108 632,872 778,127	\$23,635,100 5,747,851 8,901,502 7,034,426 4,006,290	\$13,651,353 5,516,730 7,347,901 5,924,851 4,004,961	\$5,995,686 5,040,032 4,350,656 4,140,562 3,498,657	\$7,655,667 476,698 2,997,245 1,784,288 506,304	\$9,983,747 231,121 1,553,601 1,109,575 1,329	\$9,154 58,745 1,134,941 2,640 1,320	\$6,616,827 58,745 1,134,941 2,640 1,320	\$3,357,766 172,376 418,610 1,106,935 9	16 17 18 19 20
785,875 543,766 1,830,519 1,809,302 1,374,830	9,602,644 5,865,353 10,756,161 10,402,316 6,140,595	686,276 484,964 2,195,282 2,243,153 905,333	8,916,368 5,380,369 8,560,879 8,159,163 5,235,262	5,787,460 3,617,322 8,258,790 7,762,042 3,756,030	4,708,641 3,617,322 4,203,511 5,693,346 3,193,808	1,078,819 1,619,288 4,055,279 2,068,696 562,222	3,128,908 143,758 302,089 397,121 1,479,232	47,523 73,876 3,056 27,734 823	2,283,618 73,876 5,250 14,562 725,634	797,767 57,030 293,783 544,825 752,775	21 22 23 24 25
1,526,858 982,234 800,504 867,360 4,342,646	9,989,809 5,458,804 9,812,894 10,131,693 11,183,307	892,167 741,428 496,750 1,006,135 2,465,301	9,097,642 4,717,376 9,316,144 9,125,558 8,718,006	7,489,040 4,326,496 4,484,244 4,178,099 7,662,887	4,730,936 3,208,283 2,672,351 2,826,932 6,990,240	2,759,004 1,118,213 1,811,893 1,351,167 672,647	1,608,602 390,880 4,831,900 4,947,459 1,055,119	26,186 1,500 1,513 48,854 30,454	1,582,416 153,000 2,110,670 2,525,021 1,024,665	1,582,416 236,380 2,719,717 2,373,584 1,024,665	26 27 28 29 30
672,334 742,311 295,437 418,748 453,111	3,333,981 3,833,413 3,948,981 5,511,865 2,348,604	590,740 807,934 248,762 423,618 387,019	2,743,241 3,025,479 3,700,219 5,088,247 1,961,585	2,375,553 2,455,729 2,959,057 4,975,475 1,947,666	2,232,390 1,841,468 1,895,592 2,671,570 1,459,125	143,173 614,261 1,063,465 2,303,905 488,541	367,688 569,750 741,162 112,772 13,919	39,030 1,087 1,087 13,919	2,350 13,262 75,042 21,153 13,919	326,308 556,388 665,033 91,619 1,024,665	31 32 33 34 35
333,677 423,406 355,922 861,245 321,559	1,962,677 5,024,889 4,842,994 4,129,133 2,369,652	582,243 448,271 507,982 631,545 294,678	1,380,434 4,576,618 4,335,012 3,497,588 2,074,974	1,214,797 3,495,953 3,151,705 3,490,496 1,832,186	1,074,844 1,716,295 1,918,397 3,062,547 1,807,032	139,953 1,776,658 1,233,308 427,949 25,154	165,637 1,080,665 1,183,307 7,092 242,788	1,192 300,039 2,109 42,462	1,263 966,000 300,039 2,109 94,000	163,182 114,665 883,268 4,983 106,326	36 37 38 39 40

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

\$1,536,670 582,311 406,309 556,363 177,984	\$7,848,013 4,124,897 3,604,522 3,582,338 5,108,498	\$1,097,104 561,944 410,053 583,933 255,471	\$6,750,909 3,562,953 3,194,469 2,998,405 4,853,027	\$6,750,829 2,580,482 2,653,267 2,140,404 4,102,836	\$5,688,255 1,818,404 1,853,311 1,603,046 2,865,720	\$1,062,574 742,078 790,956 537,358 1,237,116	\$80 1,002,471 541,202 858,091 750,191	\$80 1,159,220 180,504 122,445 235,942	\$80 843,251 380,608 708,618 508,226	41 42 43 44 45
401,984 1,229,646 402,635 362,704 -414,030	4,266,568 5,405,929 1,671,312 4,550,976 1,836,752	264,783 693,235 302,817 559,184 351,469	4,001,785 4,712,694 1,368,495 3,991,792 1,485,283	3,923,865 3,687,283 1,264,493 2,474,393 1,369,048	2,003,141 3,287,807 1,199,870 2,040,066 1,210,185	1,920,724 299,476 64,623 434,319 158,863	77,920 1,125,411 104,002 1,517,407 116,235	24,104 24,497 26,203 6,487	7,010 73,468 1,300 403,131	46 47 48 49 50
577,372 207,522 180,508 126,600 500,604	3,547,485 1,855,939 2,452,412 1,650,613 5,024,503	591,388 78,511 232,088 137,047 562,442	2,956,097 1,777,428 2,220,324 1,558,566 4,462,061	2,259,822 1,865,679 1,800,411 1,199,327 2,079,673	1,275,421 1,249,620 1,085,068 1,150,266 1,520,431	984,401 117,050 705,343 49,061 1,159,242	696,275 411,749 419,913 359,239 1,782,388	136,777 100,887 93,177 705	559,498 411,749 319,026 266,062 177,415	51 52 53 54 55

<sup>5</sup> Exclusive of general transfers between minor offices and accounts.

<sup>6</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

<sup>7</sup> 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 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. <sup>1</sup>	Temporary. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interst and investment transfer. <sup>4</sup>	General transfer. <sup>5</sup>
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.	3,480,732	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		14,444	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	300,331		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, Ms.	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	932,167	1,014,766	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.	973,506	745,338	628,609	116,729	228,468	384	4,000	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.	444,461	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	601,761	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			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	840,898	343,694	1,018		818	200
121	Malden, Mass.	1,455,928	1,388,021	790,381	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

<sup>1</sup> For details, see Table 4.

<sup>2</sup> For details, see page 46.

<sup>3</sup> For details, see Tables 5, 6, 8, 14, and 15, and notes to Tables 6, 11, 12, and 13.

# GENERAL TABLES.

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.	Aggrsgats of all payments, and cash on hand at close of year. <sup>6</sup>	Cash on hand at beginning of year.	RECEIPTS.								City number.
			Grand total.	From the public.			From departments, offices, industries, and funds.				
				Total.	Corporate. <sup>1</sup>	Temporary. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>	General transfer. <sup>5</sup>	
\$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	324,646	2,010,389	1,869,541	1,838,943	30,598	140,848	48,675	544	91,629	67
58,575	2,083,579	211,956	1,871,623	1,787,926	1,198,995	568,931	83,697			83,697	68
198,419	1,711,562	199,683	1,492,284	1,389,931	1,282,706	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	1,300,116	1,138,943	126,728	359,000		12,000	347,000	72
315,532	1,464,219	241,163	1,223,056	1,094,583	762,595	331,998	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	\$70,161		\$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	104,791	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	650,993	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	824,284	539,760	537,974	461,226	76,748	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	116,741	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	1,707,442	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
120,609	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	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	517,843	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	933,313	930,057	770,349	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	1,366,933	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

<sup>1</sup> For details of interest transfers, see Tables 7 and 13. For details of investment transfers, see Tables 10, 20, 21, and 22.

<sup>2</sup> Exclusive of general transfers between minor offices and accounts.

<sup>3</sup> 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. <sup>1</sup>	Temporary. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>	General transfer. <sup>5</sup>
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	317,410	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.	773,082	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.	1,643,737	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: <sup>7</sup>								
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	( <sup>9</sup> )	* 141,801,155	
1902	814,697,071	676,059,019	468,747,556	207,311,463	138,638,052	1,147,066	( <sup>9</sup> )	* 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	( <sup>9</sup> )	* 103,438,740	
1902	566,203,738	458,265,209	311,738,064	146,327,145	107,938,529	554,480	( <sup>9</sup> )	* 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	( <sup>9</sup> )	* 20,191,014	
1902	115,484,549	95,535,176	67,969,297	28,565,879	18,949,373	166,858	( <sup>9</sup> )	* 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	( <sup>9</sup> )	* 12,017,192	
1902	81,584,695	74,133,008	54,758,536	19,374,472	7,451,687	271,562	( <sup>9</sup> )	* 7,180,125	
Group IV: <sup>7</sup>									
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	( <sup>9</sup> )	* 6,154,209	
1902	51,424,089	47,125,626	34,281,659	12,843,967	4,298,463	154,166	( <sup>9</sup> )	* 4,144,297	

<sup>1</sup> For details, see Table 4.

<sup>2</sup> For details, see page 46.

<sup>3</sup> For details, see Tables 5, 6, 8, 14, and 15, and notes to Tables 6, 11, 12, and 13.

<sup>4</sup> For details of interest transfers, see Tables 7 and 13. For details of investment transfers, see Tables 10, 20, 21, and 22.

<sup>5</sup> Exclusive of general transfers between minor offices and accounts.

# GENERAL TABLES.

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. <sup>a</sup>	Cash on hand at beginning of year.	RECEIPTS.							City number.		
			Grand total.	From the public.			From departments, offices, industries, and funds.					
				Total.	Corporate. <sup>1</sup>	Temporary. <sup>2</sup>	Total.	Service transfer. <sup>3</sup>	Interest and investment transfer. <sup>4</sup>		General transfer. <sup>5</sup>	
\$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	631,072	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		303,519	127
84,273	660,878	51,233	609,645	551,134	362,995	188,139	58,511		3,460		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	696,707	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	848,201	745,936	102,355	285,702	2,106	157,400		128,196	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	262,899	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)	140,755,472
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	104,100,022	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	122,913,690	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)	20,099,174
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

<sup>a</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

<sup>1</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

<sup>2</sup> 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.

<sup>3</sup> 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 number.	CITY.	CORPORATE PAYMENTS.					CORPORATE RECEIPTS.				
		For expenses.				For outlays. <sup>3</sup>	On account of indebtedness. <sup>4</sup>	From revenues.			On account of indebtedness. <sup>7</sup>
		Total.	General and special service. <sup>1</sup>	Investment. <sup>2</sup>	Industrial. <sup>2</sup>			Total.	General. <sup>6</sup>	Commercial. <sup>5</sup>	
	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.....	245,981,266	218,747,038	364,067	26,870,151	127,892,825	2,983,112	319,083,230	247,483,156	71,600,074	56,647,574
	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.	24,414,402	21,199,835	321,784	2,892,423	6,706,355	\$1,414,677	32,003,666	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	17,780,588	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		6,252,956	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	898,336	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	1,502,993		4,743,737	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	2,257,066	265	24,924	1,247,066	97,684	3,498,977	2,571,821	926,136	
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	2,625,122	1,253	440,713	1,643,573		4,085,699	2,863,905	1,221,794	117,812
24	Kansas City, Mo.	3,237,015	2,788,347		448,668	2,753,354		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		2,189,529	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		345,282	345,282		
33	New Haven, Conn.	1,524,922	1,521,885	2,709	1,628	247,227	76,018	1,841,468	1,614,427	227,041	
34	Syracuse, N. Y.	2,046,159	1,791,252		254,907	565,227	66,389	1,783,915	1,706,865	77,050	111,677
35	Scranton, Pa.	1,075,191	1,074,177	250	764	304,523		2,671,570	2,022,944	648,626	
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	1,312,073	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, Ore.	1,756,125	1,357,785		398,340	1,076,800		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	288,779	
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 estate 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. <sup>3</sup>	On account of indebtedness. <sup>4</sup>	From revenues.			On account of indebtedness. <sup>7</sup>
		Total.	General and special service. <sup>1</sup>	Investment. <sup>2</sup>	Industrial. <sup>2</sup>			Total.	General. <sup>5</sup>	Commercial. <sup>6</sup>	
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.	729,021	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	93,293	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	253,574		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.	559,793	463,104		96,629	372,694		843,671	549,243	294,428	212,817
83	Portland, Me.	940,081	889,390		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.	990,901	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	67,819	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	413,797	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	59,416	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	645,751	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	

<sup>1</sup> See Table 5.

<sup>2</sup> See Table 6.

<sup>3</sup> See Tables 8 and 9.

<sup>4</sup> Excess of payments over receipts on account of indebtedness, shown in column 8 of Table 10.

<sup>5</sup> See Table 11.

<sup>6</sup> See Table 12.

<sup>7</sup> 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. <sup>3</sup>	On account of indebtedness. <sup>4</sup>	From revenues.			On account of indebtedness. <sup>7</sup>
		Total.	General and special service. <sup>1</sup>	Investment. <sup>2</sup>	Industrial. <sup>2</sup>			Total.	General. <sup>5</sup>	Commercial. <sup>6</sup>	
123	Passaic, N. J.	\$362,658	\$362,658			\$59,088	\$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

<sup>1</sup> See Table 5.<sup>2</sup> See Table 6.<sup>3</sup> See Tables 8 and 9.<sup>4</sup> Excess of payments over receipts on account of indebtedness, shown in column 8 of Table 10.<sup>5</sup> See Table 11.<sup>6</sup> See Table 12.<sup>7</sup> 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.
			Classified by character.		Classified by object.		Total.				
			Corporate.	Temporary. <sup>1</sup>	Salaries and wages.	Miscellaneous objects. <sup>2</sup>					
	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	576,688	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	220,261
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	Buñalo, 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	2,723,373	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	1,483,169	1,131,053		2,550,526		53,696
19	Louisville, Ky.....	2,542,661	2,542,661	2,542,658	3	1,510,237	1,032,424		1,482,344		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	1,499,058	1,120,202	2,724	2,469,313		158,671
24	Kansas City, Mo.....	2,816,149	2,790,215	2,788,847	1,308	1,955,411	834,804	25,934	1,510,708	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	1,521,535	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	Faterson, 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	900	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.....	1,502,990	1,478,552	1,478,397	155	800,245	678,307	24,438	956,679	479,653	66,658
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

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

<sup>2</sup> 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.

## 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.		
					Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.			
		Miscellaneous.	Service transfers.												
\$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
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	73,523	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	
17,328,356	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	6	14,740	3,000	20,300	53,684	518	20,865	31,295	3	
9,804,453	\$131,899	416,922	1,603,883	860,400	303,477	12,300	17,576	11,396	20,847	47,003	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	2,842	5,087	23,926	7,291	7,291	5	
6,674,940	199,371	777,629	461,101	316,473	55	35,000	7,602	12,983	10,400	937	10,400	937	6	
5,841,178	445,327	325,815	216,750	108,584	481	29,754	6,532	1,050	10,160	9,827	10,523	1,730	7	
5,266,091	318,329	364,357	269,264	94,871	222	34,691	16,141	518	8,920	1,041	8,920	1,041	8	
6,337,573	324,805	878,966	701,528	177,438	21,956	21,956	2,970	21,621	5,015	3,000	10,922	3,732	9	
5,309,635	73,923	300,525	203,430	97,095	240	240	240	240	8,515	15,700	15,700	15,700	10	
5,130,074	205,447	304,161	256,058	48,101	2	35,780	1,198	17,485	350	10,920	499	499	11	
3,999,685	198,386	329,441	265,562	63,879	1,039	41,065	1,343	2,560	852	12,734	10,045	9,180	1,277	12
3,786,007	\$1,854	226,726	176,354	49,333	1,039	18,449	2,204	1,500	7,009	890	5,932	340	13	
3,484,614	199,163	368,048	306,614	61,434	6,920	6,920	1,036	9,854	865	11,340	403	403	14	
6,293,601	351,990	463,082	402,894	60,188	60,188	60,188	60,188	60,188	60,188	60,188	60,188	60,188	15	

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

\$3,819,449	\$130,907	\$288,580	\$240,563	\$47,868	\$158	\$2,424	\$4,613	\$21,599	\$339	\$8,000	\$60	16		
2,930,171	\$126,567	157,772	112,403	45,369	158	\$20,800	12,350	8,000	855	6,500	1,583	17		
2,558,425	55,797	223,114	171,195	51,919	169	1,429	4,055	9,200	464	7,100	279	18		
2,484,322	59,339	161,320	133,718	27,602	27,602	3,370	4,055	\$201	8,020	892	19	19		
2,212,364	51,562	94,326	70,660	23,666	23,666	3,370	4,055	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	6,412	877	21	
2,326,568	63,782	89,938	73,695	16,074	169	2,239	7,530	1,192	7,300	3,700	753	23	22	
2,554,853	35,665	37,466	229,269	68,212	68,212	17,418	13,271	3,200	234	7,300	753	23	23	
2,617,359	89,672	109,118	248,176	197,476	50,700	11,895	10,960	10,960	5,400	5,400	5,400	5,400	24	
1,604,593	55,875	126,590	97,424	29,166	29,166	8,541	2,003	9,076	659	4,900	285	25	25	
3,097,487	160,001	578,112	376,226	201,240	646	27,363	1,153	3,881	190	27,840	1,466	8,760	252	26
1,823,039	31,238	96,710	76,661	20,049	20,049	7,847	105	1,312	3,600	8,300	27	27		
1,290,266	82,436	64,920	115,558	96,748	18,810	7,847	105	6,831	479	5,700	194	28	28	
1,751,563	40,159	165,900	98,804	67,965	26,291	159	1,267	692	6,454	399	4,000	312	29	
2,615,839	811	162,951	156,326	63,843	4,548	13,993	1,913	67	15,187	2,550	5,175	472	30	
1,288,247	36,251	41,116	31,069	10,047	10,047	1,680	1,680	1,680	5,100	5,100	5,100	5,100	31	
1,570,190	25,479	138,271	115,032	23,239	23,239	11,469	11,469	7,999	831	4,901	208	32	32	
1,497,870	25,166	133,995	98,409	35,586	35,586	50	3,604	138	10,796	674	4,916	16	33	
1,770,886	20,366	197,153	150,564	46,589	46,589	15,250	1,200	6,000	2,037	7,750	403	34	34	
1,042,212	39,554	71,976	60,554	11,422	11,422	1,720	1,720	4,400	1,061	4,471	180	35	35	
684,499	12,741	48,506	36,387	12,119	12,119	1,960	1,960	2,874	3,000	3,000	304	36	36	
1,299,683	12,620	79,776	70,245	9,531	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	24,371	5,400	2,037	900	159	6,627	1,069	4,200	434	38
1,263,596	97,288	66,145	10,142	10,142	10,142	4,011	206	206	5,836					

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.					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. <sup>1</sup>	Salaries and wages.	Miscellaneous objects. <sup>2</sup>				
51	Trenton, N. J.	\$845,509	\$845,509	\$843,476	\$2,033	\$498,963	\$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	452,257	15,816	.....	1,063,136	.....	397
59	Springfield, Mass.	1,303,693	1,243,933	1,243,853	80	752,729	491,204	59,760	1,253,023	.....	50,670
60	Oakland, Cal.	1,161,736	1,161,736	1,160,088	1,648	373,908	373,908	.....	703,728	445,799	12,209
61	Lawrence, Mass.	835,539	831,647	831,183	464	504,834	326,813	3,892	835,419	.....	120
62	Somerville, Mass.	1,042,728	1,034,426	1,033,498	928	613,939	420,487	8,302	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	757,603	180	510,971	246,632	796	494,980	.....	263,419
66	Peoria, Ill.	724,117	723,317	722,861	456	450,642	272,675	800	437,509	215,506	71,102
67	Duluth, Minn.	947,336	898,694	898,694	.....	551,238	347,456	48,642	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	23,250	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	29,035	627,796	.....	398,666
72	San Antonio, Tex.	625,655	624,349	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	9,596	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	Wilkesbarrs, Pa.	419,853	419,853	419,268	585	266,807	153,046	.....	241,971	177,882	.....
78	Schenectady, N. Y.	562,499	562,499	562,499	63	328,987	233,512	.....	543,684	.....	18,815
79	Norfolk, Va.	770,186	770,174	768,188	1,986	403,657	366,517	12	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	648,881	648,881	248	302,171	346,958	554	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	4,538	883,645	.....	10,874
84	Dallas, Tex.	677,518	641,858	641,293	565	393,904	247,954	35,660	573,592	.....	103,926
85	Tacoma, Wash.	796,456	734,327	733,767	560	444,260	290,067	62,129	538,146	258,310	.....
86	Terra 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	\$63,746	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	7,622	622,177	.....	5,241
92	Saginaw, Mich.	529,676	528,675	526,611	2,064	324,033	204,642	1,001	296,227	.....	233,449
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	269	188,514	109,342	1,481
95	Covington, Ky.	350,392	350,008	350,006	2	253,107	96,901	384	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	862,326	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	10,000	430,596	.....	148,308
99	Pawtucket, R. I.	655,709	638,595	638,570	25	340,944	297,651	17,114	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	10,538	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	1,253	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	337,672	337,672	123	214,021	123,774	3,185	230,950	107,697	2,333

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

<sup>2</sup> 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.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.	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		3,612	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				57
999,822		63,711	69,119	44,222	24,693	705	611	500	764		6,901	413	3,936	268			58
1,208,790	\$18,024	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	100	1,014				3,600	714	2,357	954			61
965,551	21,520	55,657	47,444	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	43,117	10,957	10,957	3,633		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	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	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		37,918	29,977	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		2,921	345	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	1,673					2,580	108	3,220	106			84
750,056		37,400	46,628	31,084	14,634	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		1,600	\$698	1,500	\$448				89
526,129	\$9,955	23,952	23,994	18,802	5,192	1,760	34	1,620	\$154			1,358	117				90
527,547	9,809	90,062	46,091	31,225	13,786	1,080		996	307	2	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
295,798		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		4,500				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
635,750		19,950	52,415	35,874	16,472	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
284,921	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				1,350	57	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		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

## 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.	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. <sup>1</sup>	Salaries and wages.	Miscellaneous objects. <sup>2</sup>				
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	267, 389	191, 988	3, 688	
112	Bay City, Mich.	387, 351	365, 647	365, 620	27	247, 604	118, 043	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	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	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	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	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	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	553, 022		600	
130	Newton, Mass.	938, 769	931, 997	931, 900	97	477, 958	454, 039	935, 234		3, 535	
131	Superior, Wis.	459, 168	459, 068	458, 956	112	276, 365	182, 703	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	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	324, 202	73, 875	58, 174	
141	Fitchburg, Mass.	482, 395	439, 869	439, 789	80	241, 625	198, 244	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	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	434, 643		16	
146	Joliet, Ill.	367, 848	367, 048	367, 025	23	250, 084	116, 964	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	400, 945		443	
150	Sacramento, Cal.	506, 642	506, 642	506, 423		363, 646	142, 777	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	397, 997	248, 634	7, 129	
153	New Britain, Conn.	258, 092	257, 217	255, 857	1, 360	145, 184	112, 033	172, 433		85, 659	
154	La Crosse, Wis.	266, 237	266, 237	266, 237		182, 425	83, 812	266, 237			

<sup>1</sup> Payments in error subsequently corrected by refund receipts.<sup>2</sup> 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.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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-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.	Salaries and wages.	All other.			
\$686,975	\$13,574	\$7,900	\$39,672	\$33,537	\$6,135		\$5,335											108
402,127		11,458	36,656	24,620	12,036		1,669	\$1,930	\$862	\$252	\$5,000			\$2,000	\$230			109
362,232		2,557	19,908	17,778	2,130				512					1,083				110
452,226		10,839	26,414	19,938	6,476		2,500	5			2,385	\$100		2,100			29	111
373,697		13,654	34,406	24,301	9,862	\$243	3,416				2,260	13		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	143		1,000	22			114
339,130		19,590	22,304	13,021	9,283			565			1,800	275		3,400	166			115
557,884		6,216	39,210	30,097	9,113		2,074	2,127			2,905	126		3,780	119			116
255,586		12,375	18,900	16,366	2,321	213	1,998	90			1,800	334		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	152			1,325	1,164	2,200	493		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	228						123
505,376	8,022	35,315	33,438	24,235	9,196	7			250	62	2,200	358		3,200	249			124
409,093		9,544	24,988	18,402	6,586		2,400		185		2,625	160		1,500	64			125
401,146		31,859	32,903	21,675	11,228				350	804	2,536	198		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
152,142		32,311	34,397	23,188	10,969	240		87	1,000	115	3,115	265		1,100				129
773,673	1,086	164,010	77,604	41,709	35,712	183		50	1,193	750	4,267	884		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	134		1,625	63			132
373,792		15,488	15,450	11,734	3,716			1,048	82		1,200	74		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	550		1,336	50			135
287,088		2,319	27,087	21,378	5,709			3,600			2,100	356		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	595		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	250	2,341	440		2,000				141
240,946		3,217	21,948	15,894	6,054			1,800	34		1,650	312		3,000	29			142
343,854		7,460	33,836	18,958	14,378	500		93	2,391		1,608	193		375	112			143
328,872	8,427	3,909	22,660	14,474	8,186						2,280	131						144
422,253		12,406	19,672	14,698	4,634	340		2,250	128	150	3,108	399		1,033	106			145
364,252		3,596	27,236	19,481	7,755			2,499	339		2,780	120		1,500	40			146
283,558	6,195	11,871	17,052	14,112	2,940			1,500	17		1,800	115		300	72			147
304,715	1,109	659	16,039	12,991	3,048			2,399			2,197	233		2,000	61			148
375,755		25,633	28,230	21,835	5,877	518			18	150	2,618	80		1,200	77			149
500,806		5,836	51,630	42,271	9,359			2,790	91	900	2,745	148		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	41		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.		Total.				
			Corporate.	Temporary. <sup>1</sup>	Salaries and wages.	Miscellaneous objects. <sup>2</sup>					
<b>Grand total: <sup>3</sup></b>											
1905.....	\$339,012,879	\$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	(*)	(*)	200,897,634	124,684,074	1,714,745	(*)	(*)	(*)	
1903.....	308,867,111	307,207,346	(*)	(*)	187,867,745	119,339,601	1,659,765	(*)	(*)	(*)	
1902 <sup>3</sup> .....	302,009,535	300,905,899	(*)	(*)	175,532,960	125,373,939	1,102,636	(*)	(*)	(*)	
<b>Group I:</b>											
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.....	213,295,114	212,391,787	(*)	(*)	132,766,031	79,625,756	903,327	(*)	(*)	(*)	
1903.....	201,055,033	200,055,010	(*)	(*)	124,368,772	75,687,238	1,000,023	(*)	(*)	(*)	
1902 <sup>3</sup> .....	199,281,592	198,742,980	(*)	(*)	117,037,632	81,705,348	538,612	(*)	(*)	(*)	
<b>Group II:</b>											
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	(*)	(*)	30,225,449	18,532,419	239,184	(*)	(*)	(*)	
1903.....	46,617,927	46,419,106	(*)	(*)	28,215,457	18,203,649	198,821	(*)	(*)	(*)	
1902 <sup>3</sup> .....	43,871,995	43,712,465	(*)	(*)	25,856,979	17,855,486	159,530	(*)	(*)	(*)	
<b>Group III:</b>											
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	(*)	(*)	23,331,110	16,360,787	281,913	(*)	(*)	(*)	
1903.....	37,776,484	37,561,977	(*)	(*)	21,727,990	15,833,987	214,507	(*)	(*)	(*)	
1902 <sup>3</sup> .....	36,584,123	36,332,091	(*)	(*)	20,109,071	16,223,020	252,032	(*)	(*)	(*)	
<b>Group IV: <sup>3</sup></b>											
1905.....	26,560,031	26,253,304	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	(*)	(*)	14,575,044	10,165,112	290,321	(*)	(*)	(*)	
1903.....	23,416,667	23,170,253	(*)	(*)	13,555,526	9,614,727	245,414	(*)	(*)	(*)	
1902 <sup>3</sup> .....	22,271,825	22,119,363	(*)	(*)	12,529,278	9,590,085	152,462	(*)	(*)	(*)	

<sup>1</sup> Payments in error subsequently corrected by refund receipts.<sup>2</sup> 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.<sup>3</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

# GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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	\$802,700	\$11,301,041	\$30,596,532	\$22,855,672	\$7,594,759	\$146,101	\$883,172	\$215,903	\$235,930	\$96,705	\$660,924	\$122,045	\$697,957	\$115,138
*326,726,472	569,981	( <sup>5</sup> )	29,021,985	21,201,178	7,711,105	109,702	880,109	177,869	208,711	95,221	631,808	102,802	775,857	136,042
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	23,352,303	20,386,336	7,847,835	118,132	847,573	138,292	195,262	72,100	657,918	104,564	789,364	140,917
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	*25,059,536	19,511,681	5,547,855	( <sup>6</sup> )	905,346	87,999	124,614	24,331	710,479	33,821	*873,042	*81,537
212,906,562	163,753	7,216,792	21,735,462	16,290,425	5,323,961	121,176	476,629	93,265	154,216	73,528	184,905	61,182	295,512	88,086
*213,085,643	209,471	( <sup>5</sup> )	20,680,406	14,888,069	5,703,631	88,706	476,970	78,283	134,638	86,588	176,301	46,678	374,763	104,045
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	20,654,592	14,492,429	6,070,572	91,591	485,268	85,476	104,534	61,212	255,838	42,152	406,760	113,284
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	*18,377,000	14,248,227	4,128,773	( <sup>6</sup> )	512,714	59,852	31,373	15,783	280,510	11,516	*430,538	*48,469
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
*48,865,184	131,868	( <sup>5</sup> )	3,652,919	2,816,920	830,376	5,623	173,223	35,295	18,913	3,264	159,854	22,410	143,200	14,054
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	3,405,346	2,673,989	726,837	4,520	159,853	14,309	21,967	1,867	150,571	34,063	136,851	9,246
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	*2,742,240	2,204,692	537,548	( <sup>6</sup> )	160,458	5,248	49,351	5,276	151,150	6,223	*174,873	*10,612
39,804,900	110,768	1,295,393	3,090,080	2,252,564	827,168	10,348	124,027	59,641	44,181	7,051	159,810	33,996	146,855	11,185
*39,829,247	144,563	( <sup>5</sup> )	2,929,567	2,155,429	765,205	8,933	131,422	50,693	37,144	4,715	166,604	23,193	146,132	12,708
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	2,620,923	1,969,352	644,110	7,467	116,055	30,179	48,305	6,122	137,099	19,279	138,573	14,125
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	*2,428,545	1,940,396	488,149	( <sup>6</sup> )	139,590	17,311	31,612	3,002	152,982	12,480	*153,211	*12,634
25,450,638	86,872	1,022,521	1,899,103	1,389,790	501,967	7,346	96,121	16,487	17,006	4,954	128,312	10,054	113,189	6,193
*24,946,398	84,079	( <sup>5</sup> )	1,759,093	1,340,760	411,893	6,440	98,494	13,598	18,016	654	129,049	10,521	111,762	5,235
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	1,671,436	1,250,566	406,316	14,554	86,397	8,328	20,456	2,899	114,410	9,070	107,180	4,262
( <sup>1</sup> )	( <sup>1</sup> )	( <sup>1</sup> )	*1,511,751	1,118,366	393,385	( <sup>6</sup> )	92,584	5,588	12,278	270	125,837	3,602	*114,420	*9,822

<sup>1</sup> Not reported separately.  
<sup>2</sup> "Departmental receipts" included with "general revenues."  
<sup>3</sup> Service transfers not included in the classification by departments, offices, and accounts.  
<sup>4</sup> 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		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.....			17,115	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	Seranton, 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	Aitanta, 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			\$465			
44	Grand Rapids, Mich.....			6,937	628	7,425	394	\$13,300	892	5,509	1,358		132
45	Cambridge, Mass.....			3,848	315	10,843	3,079	11,800	439	2,606			
46	Lowell, Mass.....			3,516	674	7,322	4,618	14,477	1,315	2,606			
47	Hartford, Conn.....			3,190	500	5,950	951	12,080	2,062				
48	Reading, Pa.....			2,768	499	3,000	353	10,860	1,238	9,935	2,522		1,545
49	Richmond, Va.....			6,000		5,313		4,758	491	6,810	271		2,269
50	Nashville, Tenn.....			4,000	173	3,700	564	14,768		14,582		\$1,500	2,075
51	Trenton, N. J.....			2,986		4,542		5,500	140				
52	Wilmington, Del.....			2,100		2,100	68	8,600	1,050	6,000	764	2,500	733
53	Camden, N. J.....		\$253	4,980		3,700		5,410		9,656			
54	Bridgeport, Conn.....			3,600				8,280		533		2,500	512
55	Lynn, Mass.....	\$3,521	353	1,888	22	7,951	1,721	6,850	861	1,943	661	1,500	257

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

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.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Police, or municipal.		
Salaries and wages.	All other.	Salaries and wages.	All other.									Salaries and wages.	All other.	
\$1,972,373	\$645,474	\$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	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	8,409	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	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		904		10,762	2,152	600	8,951	4,082	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	17,462	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	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	5,050	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	1,280			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	1,952	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	\$484	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	10,650	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

## 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.											
		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.			\$8,700	\$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	4,607	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	Fawccket, R. I.			2,400	1,369	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	Whosling, W. Va.			243		1,697	1						
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			16
115	Montgomery, Ala.					1,800	202	1,970	169			516	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.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.
I.—General government—Continued.														
Law offices.		Statistical offices and accounts.		Miscellaneous executive offices.		Elections.		City buildings.		Courts.		Police, or municipal.		
City attorney.	Other attorneys.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.			
\$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	2,336		975	72
1,200	233								188	1,800	5,374	900	39	73
2,778	1,481	500				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					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	2,220	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	998	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.

		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
		I.—General government—Continued.												
City number.	CITY.	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.	
118	Quincy, Ill.			\$1,200	\$4	\$819					\$201	\$51		
119	Yerk, 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	Auburn, 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: <sup>2</sup>													
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 <sup>3</sup>	( <sup>1</sup> )	( <sup>1</sup> )	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 <sup>3</sup>	( <sup>1</sup> )	( <sup>1</sup> )	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 <sup>3</sup>	( <sup>1</sup> )	( <sup>1</sup> )	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 <sup>3</sup>	( <sup>1</sup> )	( <sup>1</sup> )	135,467	6,601	184,896	17,367	256,241	12,587	168,376	9,564	9,732	9,959		
Group IV: <sup>2</sup>														
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 <sup>3</sup>	( <sup>1</sup> )	( <sup>1</sup> )	72,586	3,288	132,270	8,944	114,128	9,855	76,098	10,080	15,680	20,290		

<sup>1</sup> Payments in error subsequently corrected by refund receipts.  
<sup>2</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.  
<sup>3</sup> Service transfers net included in the classification by departments, offices, and accounts.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.		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	763	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	937	2,917	750	233	125
250	824					3,443	257	1,882	411	952	7,671			126
4,067		1,025				3,225			364	3,908	10,469	3,382		127
1,500	735								27	622	2,969			128
1,200	245			169	386	2,200	73	2,501	1,662	2,103	6,165			129
3,600	924					1,350		2,816	4,291	4,880	20,428			130
2,600	738				35	2,001		2,801	316	316	10,686	1,621	200	131
1,959	219	981			346	2,606		4,532	1,819	3,042	3,318	3,667	619	132
1,000		850				2,300		120		1,196	2,734			133
2,909	1,586					531				600	371			134
1,900	100					400	346	302	116	2,460	1,875	800	25	135
3,960	1,207							1,020	540		2,016	1,720	70	136
1,600	187						6	315	678	150	1,306	998		137
1,538	422					2,000	311	819	130	600	700	2,700	134	138
900	337							1,251	147	240	802	1,620	34	139
2,281	135		1,350					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	420	2,712	2,040	995	142
1,759	317		359		149	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
1,600	99				392			230	37	1,680	3,472			145
2,620	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	1,465,564	1,531,420	1,288,069	200,512
1,453,565	505,457	( <sup>b</sup> )	( <sup>b</sup> )	184,857	21,631	579,993	233,142	1,606,453	661,247	1,351,537	1,353,852	1,458,518	243,683
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	( <sup>b</sup> )	( <sup>b</sup> )	144,811	3,035	463,058	148,785	1,278,045	445,440	988,316	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	160,242	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	( <sup>b</sup> )	( <sup>b</sup> )	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	( <sup>b</sup> )	( <sup>b</sup> )	17,360	7,407	65,783	24,562	131,914	86,181	132,963	176,762	122,438	18,842
132,964	33,138	6,986	8,582	2,843	5,541	119,388	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	6,860	1,930	40,714	31,619	72,828	41,738	86,580	193,103	62,016	9,930
124,572	70,305	( <sup>b</sup> )	( <sup>b</sup> )	8,464	3,069	19,548	30,785	64,497	38,882	70,061	167,864	51,835	6,874

<sup>1</sup> Expenses for executive boards and commissions included with those for mayor's office.  
<sup>2</sup> 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

		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.										
City number.	CITY.	I.—General government—Continued.				II.—Protection of life and property.						
		Courts—Continued.				Aggregate.				Police department.		
		Other.		Court buildings.		Total.	Salaries and wages.	All other. <sup>1</sup>		General departmental expenses.		
		Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Service transfers.	Salaries and wages.	Pensions and gratuities.	All other.
	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	895,020
	Group III.....	70,268	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	1,163,997	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			\$664,399	\$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.....					648,672	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	1,170	10,710
29	Worcester, Mass.....					374,784	333,770	38,783	2,231	147,422		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	12,884
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.....					343,173	267,809	75,364		126,202		7,831
38	Fall River, Mass.....	4,602	243			291,050	253,023	38,027		125,061		11,610
39	Portland, Oreg.....			\$29	850	349,281	284,815	64,466		109,788	1,118	12,277
40	Atlanta, Ga.....					334,303	284,316	49,987		159,709		18,512

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

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

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 gratuities.	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	\$24,171,599	\$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	27,183	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
39,900	3,498	4,105	1,219	1,619,698	128,971	13,662	262,865	182,100	16,152	10,000	41,946	27,467	
35,332	30,054		35,326	1,069,381	68,917		146,320	84,443	13,032	5,000	390,899	134,570	
34,254	24,064		1,188	782,884	21,085		185,670	60,370	8,213		91,774	8,037	
	2,207			981,013	83,833		283,722	176,048	19,962	2,698	47,006	6,571	
	4,835			430,244	12,162	475	157,955	56,961	4,872		3,700	8,338	
			11,000	533,330	59,170		46,651	30,297	4,158		4,000	669	
				564,969	26,759	73,958	109,787	27,700	288	400		56	
				746,935	31,451	39,327	126,619	64,391	485	5,690	153,528	23,279	
				511,016	50,364		56,844	27,591	834	2,459	69,607	13,052	
				422,531	32,962		50,587	23,859	1,131		3,721	19,530	1,431
				534,177	16,171		115,527	17,828	1,253	2,311	751		
11,880	3,081			433,742	25,486		72,031	9,736	630		249		
11,664	11,018			259,564	5,261	109,176	44,511	1,200	298		103	79,671	8,907
5,293	3,657	5,465	60,606	329,719	28,113		89,378	50,453	4,060	3,420	34	64,091	14,546

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		
	7,030	2,400	2,877	319,211			53,766	19,921	768			\$900	16
		720	1,778	198,781	7,004		46,119	4,569	503			1,244	17
			2,312	214,699	6,876		98,439	12,420	795	1,440	2,263	\$8,900	18
				212,435	16,118	\$99,000	38,796	9,016	885		72	3,000	19
1,850	1,041			287,790	10,812	31,116	63,248	11,710	2,518	4,099		7,353	20
4,620	1,358		2,500	196,497		4,000	34,328	7,780		367	4	1,100	21
	1,412			236,762	20,587	643	84,522	13,414	929		6,139	100	22
11,400	1,906			229,952			35,167	17,683	301	4,233			23
	2,626			136,562	13,131		36,198	3,922	174			3,300	24
8,022	18,311			164,384	2,078	8,794	28,582	20,893	1,662	1,751	928	24,278	25
7,506			1,000	136,591	1,775		27,535	148	200	302		10,700	26
				170,773	3,586		33,938	4,770	585	975	381	2,400	27
4,350	313		341	178,231	504		28,228	3,609	686				28
	7,276			175,695	2,200		30,144	22,541	3,912		2,260	23,863	29
				133,208		30,874	17,340	11,200	322	1,800	150	2,000	30
1,980	6,364			116,607	1,252		21,179	15,777	2,155	2,213	272	3,029	31
				136,189	5,750		28,860	2,000	580				32
				145,545	8,161		46,154	5,105	173		3,617		33
	660			57,444	3,604	12,000	21,784	3,600	159	1,029	485	3,500	34
				67,207		57,820	5,889	3,400		460	54		35
				139,307	840	41,275	25,107	1,800	311			500	36
8,048	749	39	56	118,025			24,978	1,850	334				37
2,427	2,682			165,559	3,216		43,993	4,411	212	2,630	968		38
	1,484		3,000	118,897			29,018	5,710	278		395		39

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		
600	1,419			90,730	4,105		22,762	2,100	\$42			\$3,242	\$369
				125,134	7,775		32,530	3,500			3,014	7,120	680
				111,229		\$14,750	17,694	3,152	390	720	1,032	507	
		\$35	\$1,215	86,131	2,372		21,206	8,214	1,230			8,103	5,300
				112,607		437	27,211	2,574	515			40	
		516	221	101,918	5,113	18,921	42,945	5,400	759				
				1,600	1,975	21,950	38,128	3,885	855	600			
				96,754			17,865	2,487		2,250	499		
96	1,981	1,492	4,333	87,440			11,141	2,700	110	1,287	200		

<sup>1</sup> 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. <sup>2</sup>		Salaries and wages.	Pensions and gratuities.	All other.
		Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Service transfers.			
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	1,500	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	\$1,020	174,331	157,077		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	79,089	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	86,051	54,923		3,339
90	Akron, Ohio				140,076	106,784	33,292		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

<sup>1</sup> Payments in error subsequently corrected by refund receipts.



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.		Total.	Salaries and wages.	All other. <sup>2</sup>		General departmental expenses.		
		Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Service transfers.	Salaries and wages.	Pensions and gratuities.	All other.
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	\$514		126,534	92,935	33,599		60,293		3,521	
117.	Little Rock, Ark.				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	359		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		1,455	
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

	Salaries and wages.	All other.	Courts.	Police.	Total.	Salaries and wages.	All other.	Police.	Total.
Grand total: <sup>2</sup>									
1905.....	\$3,710,180	\$1,716,774	( <sup>1</sup> )	( <sup>1</sup> )	\$81,234,478	\$66,755,310	\$13,967,341	\$511,827	\$837,967,006
1904.....	4,126,401	1,638,160	( <sup>1</sup> )	( <sup>1</sup> )	78,208,747	64,303,282	13,489,612	415,853	37,259,772
1903.....	4,120,104	1,312,766	( <sup>1</sup> )	( <sup>1</sup> )	74,040,486	61,534,094	12,055,852	450,540	36,011,216
1902 <sup>3</sup> .....	4,602,139	1,186,403	( <sup>1</sup> )	( <sup>1</sup> )	69,236,778	57,353,423	11,983,355	( <sup>1</sup> )	34,433,849
Group I:									
1905.....	3,478,090	1,591,509	( <sup>1</sup> )	( <sup>1</sup> )	55,225,638	45,952,488	9,170,904	102,156	27,320,929
1904.....	3,927,159	1,538,765	( <sup>1</sup> )	( <sup>1</sup> )	53,397,646	44,505,154	8,775,115	117,377	20,000,221
1903.....	3,898,445	1,224,113	( <sup>1</sup> )	( <sup>1</sup> )	50,948,913	42,987,529	7,801,228	160,156	26,315,318
1902 <sup>3</sup> .....	4,496,346	1,120,019	( <sup>1</sup> )	( <sup>1</sup> )	47,371,242	39,653,500	7,717,742	( <sup>1</sup> )	25,203,092
Group II:									
1905.....	140,391	100,468	( <sup>1</sup> )	( <sup>1</sup> )	11,634,680	9,610,627	1,948,090	75,963	4,896,943
1904.....	155,363	72,153	( <sup>1</sup> )	( <sup>1</sup> )	11,140,811	9,125,511	1,950,201	65,099	4,670,108
1903.....	161,683	62,869	( <sup>1</sup> )	( <sup>1</sup> )	10,238,316	8,511,428	1,662,692	64,196	4,386,325
1902 <sup>3</sup> .....	30,571	37,336	( <sup>1</sup> )	( <sup>1</sup> )	10,096,002	8,132,576	1,963,426	( <sup>1</sup> )	4,176,220
Group III:									
1905.....	71,288	21,185	( <sup>1</sup> )	( <sup>1</sup> )	8,915,042	6,971,515	1,709,020	234,507	3,643,601
1904.....	29,625	25,175	( <sup>1</sup> )	( <sup>1</sup> )	8,373,301	6,620,053	1,596,710	156,538	3,514,286
1903.....	41,512	20,479	( <sup>1</sup> )	( <sup>1</sup> )	7,978,237	6,309,687	1,527,978	140,572	3,356,231
1902 <sup>3</sup> .....	51,714	25,181	( <sup>1</sup> )	( <sup>1</sup> )	7,382,377	6,031,023	1,351,354	( <sup>1</sup> )	3,227,753
Group IV: <sup>3</sup>									
1905.....	20,411	3,612	( <sup>1</sup> )	( <sup>1</sup> )	5,459,118	4,220,680	1,139,237	99,201	2,105,538
1904.....	14,254	2,067	( <sup>1</sup> )	( <sup>1</sup> )	5,296,989	4,052,564	1,167,686	76,839	2,075,157
1903.....	18,464	5,305	( <sup>1</sup> )	( <sup>1</sup> )	4,875,020	3,725,460	1,063,954	85,616	1,923,342
1902 <sup>3</sup> .....	23,508	3,867	( <sup>1</sup> )	( <sup>1</sup> )	4,487,157	3,536,324	950,833	( <sup>1</sup> )	1,826,779

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

<sup>2</sup> Including payments by police department for pensions and gratuities, and by fire department for pensions and gratuities and for water.

<sup>3</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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 number.	
Jails and lockups.		Salaries and wages.	All other.	Salaries and wages.	Pensions and gratuities.	Water.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.		All other.
Salaries and wages.	All other.												Salaries and wages.	
				\$15,781	\$1,482	\$8,126								113
				28,594		23,695	\$4,104	\$3,591	\$31					114
\$780	\$2,897			23,056			6,855				\$150			115
	529			32,530		18,724	10,344			\$112	481			116
				26,671		14,825	6,646							117
				28,940		12,174	5,337							118
				1,123	1,005		20,952			240	34			119
		\$364	\$519	51,811	3 8		16,196	1,200				\$2,952	\$1,126	120
				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	1,258	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
			200	119,433			36,765	3,012				3,100	2,765	127
				300	592		12,634	600		251	24			128
	537	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			14,607	225	7,637	3,145			123		917	69	134
			76	29,170	382	17,640	6,999	2,680	150	809	22			135
				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
			529	45,122			7,735			837				140
	66			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	7		21	19,008		17,395	8,270	1,319	30	589	14			145
				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
		300	912	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.

(5)	(5)	\$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
(5)	(5)	238,873	312,895	22,624,747	1,238,360	1,487,520	5,142,978	2,206,618	254,266	74,688	45,156	1,888,584	589,352
(5)	(5)	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
(5)	(5)	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
(5)	(5)	268,217	261,094	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
(5)	(5)	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
(5)	(5)	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
(5)	(5)	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
(5)	(5)	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
(5)	(5)	3,827	15,270	4,118,056	102,470	372,659	956,757	217,934	20,904	18,767	12,493	96,819	35,825
(5)	(5)	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
(5)	(5)	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
(5)	(5)	6,138	14,505	3,078,855	57,160	498,898	971,834	151,203	9,449	19,475	15,710	72,243	33,427
(5)	(5)	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
(5)	(5)	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
(5)	(5)	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
(5)	(5)	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
(5)	(5)	1,301	10,563	1,867,125	18,247	436,033	557,455	70,456	5,284	13,569	4,027	24,956	15,951
(5)	(5)	881	10,846	1,690,629	12,942	346,447	580,749	73,206	8,368	14,052	5,331	23,340	16,877
(5)	(5)	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

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
City number.	CITY.	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.	Services 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	397,694	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	119,954	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	Sarantonn, 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	876	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	29,900	\$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

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
III.—Health conservation and sanitation—Continued.								IV.—Highways.							
Sanitation—Continued.								Aggregate.				General administration. <sup>2</sup>		City number.	
Sewers and sewage disposal—Continued.		Street cleaning.		Refuse disposal.		Miscellaneous.		Total.	Salaries and wages.		All other.		Salaries and wages.		All other.
Miscellaneous general expenses.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		Miscellaneous.	Service transfers.					
Salaries and wages.	All other.							Salaries and wages.			All other.	Salaries and wages.	All other.		Salaries and wages.
\$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		
398,473	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	.....	.....	.....	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	.....	.....	2,028,769	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	293,119	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
47,106	894	93,759	1,763	34,580	.....	.....	.....	358,364	121,430	236,934	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	.....	.....	192,395	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	.....	6,985	.....	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	.....	.....	182,970	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	.....	\$131	136,612	35,226	100,842	544	2,256	353	47
15,355	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

..... and expenses 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 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.													
City number.	CITY.	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.
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	\$2,083
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	453
58	New Bedford, Mass.	83,260	44,255	33,284	5,721	7,542	3,235	298	488			1,719	501
59	Springfield, Mass.	119,178	98,863	15,065	5,250	5,162	1,520	1,990	2,759			6,008	1,137
60	Oakland, Cal.	99,756	80,157	19,599		10,837	1,975	12					
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	485
67	Duluth, Minn.	35,391	31,480	3,340	571	8,337	319	3,736	1,005			3,518	220
68	Utica, N. Y.	103,703	13,404	90,299		4,548	525		1,260			1,644	201
69	Manchester, N. H.	44,904	37,242	6,670	692	3,699	1,351	1,351	1,245			2,083	457
70	Evansville, Ind.	24,067	16,704	16,704		2,825	965						
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	575
75	Salt Lake City, Utah	76,932	71,094	5,811	27	9,880	786	1,354	1,756				
76	Erie, Pa.	36,028	32,968	3,060		7,078	1,443		293			10,583	1,324
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	74
82	Harrisburg, Pa.	60,607	46,567	14,040		1,760	192	8,775	7,601			1,833	583
83	Portland, Me.	50,003	39,600	7,076	3,327	3,801	329	634	1,046			1,420	394
84	Dallas, Tex.	27,141	23,342	3,799				1,911	1,360			1,146	78
85	Tacoma, Wash.	26,195	21,108	5,087		3,147	152	800	198			2,673	216
86	Terre Haute, Ind.	35,740	27,583	8,157		4,739	395	3,366	839				
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	\$140
90	Akron, Ohio	21,620	11,547	10,073		2,342	403		49			500	35
91	Brockton, Mass.	50,261	41,085	8,765	411	4,208	2,049	310	443			2,699	303
92	Saginaw, Mich.	23,896	21,825	2,071		3,231	988						
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	70
95	Covington, Ky.	30,656	24,933	6,023		1,820	210		41				
96	Altoona, Pa.	12,292	9,944	2,348		2,419	1,090						
97	Spokane, Wash.	48,986	38,289	10,697		5,764	2,318	2,680	4,692			7,464	1,207
98	Birmingham, Ala.	42,223	19,683	18,540	4,000	6,701	1,908						
99	Fawtucket, R. I.	36,313	26,654	9,659		800	506		10				
100	South Bend, Ind.	24,928	19,708	5,220		617		870	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	7,515	4,631		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	363
109	Springfield, Ohio	32,590	23,905	8,685		2,484	269	434					
110	Wheeling, W. Va.	32,693	20,281	12,412		1,598	640		604				
111	Sioux City, Iowa	34,010	31,093	2,917		2,154	810		223			2,765	149
112	Bay City, Mich.	17,496	16,127	1,369		846	250						

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.
III.—Health conservation and sanitation—Continued.								IV.—Highways.						
Sanitation—Continued.								Aggregate.				General administration. <sup>2</sup>		
Sewers and sewage disposal—Continued.		Street cleaning.		Refuse disposal.		Miscellaneous.		Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	
Miscellaneous general expenses.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Service transfers.			
Salaries and wages.	All other.							Salaries and wages.	All other.			Salaries and wages.	All other.	Salaries and wages.
\$6,147	\$243	\$22,605		\$12,290	\$13,205			\$97,256	\$16,084	\$81,172		\$5,357	\$506	51
4,021	2,282	11,119	\$5,682	8,192	23,843			80,498	32,005	48,493		20,437	1,084	52
3,301	1,881	23,426	5,619	774	554			120,293	100,212	20,081		11,000	1,082	53
3,719	3,781	31,546	454	1,164	25,835			148,905	49,779	99,126		12,578	722	54
8,691	3,095	14,008	652	24,318	15,190			130,905	62,978	67,927	\$353	7,935	855	55
	6,098	105,594	4,172		9,548			27,533	11,147	16,386		6,029		56
6,915	3,056	21,020	3,767	2,295				99,422	28,966	70,456		5,574	679	57
10,696	8,092	11,000	545	13,000	26,144			142,561	55,146	83,201	4,214	10,876	4,569	58
8,207	7,613	47,189	1,209	30,307	6,077			218,366	72,502	136,720	9,144	11,093	4,531	59
9,607	3,530	59,701	13,671		423			171,359	46,174	125,185		7,815	2,898	60
6,496	581	9,150	550	30,036	7,690	\$441	\$340	151,112	72,705	77,404	1,003	6,640	755	61
7,063	23,973			34,820	9,264			169,327	74,895	87,693	6,739	12,679	1,024	62
2,529	2,151	11,600						86,137	30,199	55,938		13,259	544	63
6,385	5,539	19,448	3,610	24,718	18,871			96,863	38,269	58,594		6,000	357	64
4,639	6,750	17,546	3,845		7,592			33,376	5,035	28,341		3,704	460	65
4,883	1,983	22,287	256		900			93,567	28,359	65,208		4,093	243	66
7,184	2,354	8,274	4	431	9			141,597	76,276	63,354	1,967	17,588	1,102	67
6,370	2,153	842	65,179		20,981			114,491	26,543	87,948		6,574	804	68
6,377	1,478	4,395	183	19,337	2,948			120,284	57,431	62,853	310	4,861	1,066	69
1,667	833		12,777	2,871	2,871			59,449	46,832	12,617		4,200	197	70
2,637	1,147	22,892	4,420	33,424	8,355			125,028	29,668	95,360		6,727	850	71
3,559	4,269	15,749	2,757	23,606	55			87,285	43,886	43,399		2,200	539	72
3,094	387	6,503	1,073		11,666		2,302	66,106	25,199	40,907		4,805	73	73
5,310	1,500	8,510	684		18,822			83,672	33,792	49,880		4,673	886	74
4,398	568	39,161	2,333	16,301	395			142,548	75,930	63,287	3,331	1,400	198	75
6,171		9,136						80,172	15,098	65,074		5,760	483	76
3,680	4,794	2,987	133	2,218	342			73,579	18,267	55,312		6,060	216	77
3,410	2,169	41,004	1,581		69,371			69,371	14,417	54,954		13,313	22	78
9,148	13,312	43,891	13,909	2,154	1,138			64,004	21,976	42,028		11,210	648	79
10,600	4,318	14,973	887	23,037	5,709			111,909	45,880	66,320		2,887		80
6,061	989	12,296	2,841	11,934	7,901		1,121	50,015	39,010	11,005		3,472	299	81
2,602	4,864	31,447	800	150				53,119	16,164	36,955		7,319	1,773	82
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	83
941	621	17,969	1,382	1,375	358			143,387	54,679	80,788	7,920	7,691	445	84
9,988	4,521	4,500						143,449	75,216	34,101	34,132	32,997	4,115	85
3,663	1,082	13,397	400	2,418	5,441			50,962	15,509	35,453		1,920		86
3,530	1,357	9,164	3,016	1,870	731			58,378	14,074	44,304		1,200	164	87

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	\$47,570	8,702	\$568	89
3,197	90	5,508	9,496					86,948	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	49,350		1,975	593	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	36,051	36,051		5,516		95
2,599	1,180	4,926	78		39,733			14,232	25,501	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			56,350	19,315	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		6,650	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	2,033	109
6,598	827	9,922	185	2,163	10,537			55,515	35,764	19,751		7,935	298	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

<sup>2</sup> 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.

		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.											
		III.—Health conservation and sanitation.											
City number.	CITY.	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						
154	La Crosse, Wis.	10,212	8,828	1,384		900	583	211	67			1,880	

\* Payments in error subsequently corrected by refund receipts.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.
III.—Health conservation and sanitation—Continued.								IV.—Highways.						
Sanitation—Continued.								Aggregate.				General administration. <sup>2</sup>		
Sewers and sewage disposal—Continued.		Street cleaning.		Refuse disposal.		Miscellaneous.		Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	
Miscellaneous general expenses.		Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.			Miscellaneous.	Service transfers.			
Salaries and wages.	All other.							Salaries and wages.	All other.			Salaries and wages.	All other.	Salaries and wages.
.....	\$763	\$13,275	\$166	\$1,311	\$4,640	.....	.....	\$39,051	\$4,768	\$34,283	.....	\$4,768	\$4,671	113
\$6,232	1,800	21,329	973	5,835	536	.....	.....	52,107	17,416	34,691	.....	.....	.....	114
780	1,205	5,501	2,160	7,213	1,736	.....	.....	61,034	15,046	33,876	\$12,112	5,970	267	115
7,264	2,480	.....	3,649	.....	900	.....	.....	94,709	54,097	40,612	.....	.....	.....	116
859	934	790	2,790	420	.....	.....	.....	37,313	22,607	12,756	1,950	5,508	2,352	117
1,160	1,260	7,192	84	3,981	.....	.....	.....	27,383	6,352	21,031	.....	1,949	24	118
.....	.....	.....	.....	2,855	17,048	.....	.....	46,355	8,690	37,665	.....	4,120	485	119
4,008	2,963	19,799	448	.....	.....	.....	.....	58,168	20,219	37,949	.....	4,294	996	120
1,013	10,446	.....	.....	15,906	4,702	.....	.....	97,052	45,876	48,936	2,240	6,149	587	121
5,835	2,934	9,600	540	532	628	.....	.....	33,109	5,543	27,566	.....	3,343	381	122
2,212	2,548	.....	.....	.....	6,196	.....	.....	45,674	17,884	27,790	.....	1,960	353	123
1,620	1,071	7,609	251	8,144	2,750	.....	.....	79,458	32,581	46,272	605	4,024	688	124
.....	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	126
.....	.....	38,342	.....	.....	39,341	.....	.....	106,882	29,318	77,564	.....	1,500	.....	127
577	806	.....	.....	.....	5,459	.....	.....	38,928	11,424	27,504	.....	4,280	127	128
5,255	13,473	5,390	796	10,478	.....	.....	.....	84,283	20,460	59,149	4,674	3,848	252	129
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	130
2,340	4,709	5,000	.....	3,060	.....	.....	.....	51,222	23,398	27,824	.....	6,347	308	131
4,371	1,839	6,416	.....	.....	.....	.....	.....	81,894	23,387	58,507	.....	.....	.....	132
510	120	2,530	346	6,001	1,470	.....	.....	54,273	14,338	39,935	.....	1,440	398	133
2,089	1,114	3,443	342	819	819	.....	.....	43,812	18,207	25,605	.....	900	.....	134
6,009	6,413	3,626	4,540	13,096	14,823	.....	.....	88,961	32,517	17,994	38,450	8,024	1,239	135
728	502	2,140	4	.....	224	.....	.....	26,577	8,843	17,734	.....	3,563	312	136
4,342	4,503	11,706	327	.....	3,218	.....	.....	42,131	14,707	27,424	.....	4,927	774	137
228	.....	7,130	4,039	882	9,408	.....	.....	36,137	7,603	28,534	.....	1,837	282	138
.....	56	2,424	250	.....	44	.....	.....	17,476	12,049	5,427	.....	4,402	650	139
4,031	503	25,688	.....	13,792	6,152	.....	.....	86,897	27,557	57,234	2,106	3,979	.....	140
4,127	809	9,002	339	2,670	2,808	.....	.....	87,244	28,270	49,514	9,460	3,448	437	141
600	1,566	2,756	1,361	5,400	1,592	.....	.....	33,621	11,392	22,229	.....	3,103	327	142
3,043	758	5,732	2,801	.....	4,105	.....	.....	70,907	24,762	37,833	8,312	2,191	681	143
2,620	728	4,622	410	.....	.....	.....	.....	54,840	19,260	35,580	.....	2,000	246	144
7,102	3,007	3,685	1,315	.....	.....	.....	.....	59,547	19,514	37,892	2,141	4,948	2,931	145
764	548	13,789	426	5,989	1,245	.....	.....	44,332	10,097	34,235	.....	3,372	239	146
6,509	6,951	2,659	1,292	.....	131	.....	.....	56,549	33,959	22,590	.....	5,546	459	147
1,953	1,631	5,000	318	.....	125	.....	.....	61,832	33,256	28,576	.....	8,076	144	148
3,374	746	8,478	18	1,367	2,476	.....	.....	63,030	27,181	35,648	201	1,919	112	149
13,404	12,129	15,340	2,975	2,893	620	.....	.....	99,737	45,511	54,226	.....	4,331	54	150
130	1,435	4,886	78	.....	464	222	44	54,293	21,719	32,574	.....	1,574	121	151
4,615	3,453	4,980	720	.....	300	.....	.....	96,474	50,416	46,058	.....	1,680	21	152
15,574	12,081	3,316	.....	1,613	123	.....	.....	37,739	13,928	23,811	.....	2,916	.....	153
1,211	648	4,900	39	1,001	47	605	.....	48,781	17,246	31,535	.....	3,959	350	154

<sup>2</sup> 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.	
	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: <sup>a</sup>												
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 <sup>b</sup> .....	\$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 <sup>b</sup> .....	\$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 <sup>b</sup> .....	\$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 <sup>b</sup> .....	\$2,707,195	1,629,128	1,078,067	(5)	\$291,049	\$135,508	74,370	41,959	(6)	(6)	(7)	(7)
Group IV: <sup>a</sup>												
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 <sup>b</sup> .....	\$1,412,011	906,660	505,351	(5)	\$184,762	\$84,425	62,357	55,632	(6)	(6)	(7)	(7)

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

<sup>2</sup> For some cities, costs of supervision and engineering of sewers are included under general administration of highways.

<sup>3</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

<sup>4</sup> Service transfers included under "miscellaneous."

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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. <sup>2</sup>	
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.	Miscellaneous.	Service transfers.	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	( <sup>3</sup> )	( <sup>3</sup> )	35,051,778	11,905,650	23,146,128	( <sup>3</sup> )	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	8,215,098	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	( <sup>3</sup> )	( <sup>3</sup> )	19,922,333	6,895,108	13,027,225	( <sup>3</sup> )	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	2,841,095	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	( <sup>3</sup> )	( <sup>3</sup> )	6,534,336	2,333,331	4,201,005	( <sup>3</sup> )	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	( <sup>3</sup> )	( <sup>3</sup> )	5,122,593	1,493,922	3,628,671	( <sup>3</sup> )	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	( <sup>3</sup> )	( <sup>3</sup> )	3,472,516	1,183,289	2,289,227	( <sup>3</sup> )	23,997	4,683

<sup>3</sup> Service transfers not included in the classification by departments, offices, and accounts.

<sup>2</sup> Expenses for morgues included with those for health department.

<sup>1</sup> Expenses for supervision and engineering included with miscellaneous general expenses for sewers.

<sup>3</sup> 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	.....	64,469	13,282	15,835	.....
14	New Orleans, La.	22,070	35,278	6,744	82,088	.....	.....	.....	.....	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	16,867	.....	.....	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	1,890	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	49,233	.....	.....	.....	.....	.....	.....	.....	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	.....	.....	.....	.....	\$80	.....	.....	.....
43	Albany, N. Y.	26,846	6,687	.....	.....	.....	.....	.....	.....	\$6,433	5,836	.....	.....
44	Grand Rapids, Mich.	49,351	17,546	.....	.....	.....	.....	\$5,188	5,508	4,354	113	.....	.....
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	1,486	.....	.....	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	.....	.....	.....	.....	.....	.....	268	.....	.....	.....
53	Camden, N. J.	9,081	9,540	.....	.....	.....	.....	.....	.....	9	.....	.....	143
54	Bridgeport, Conn.	5,086	7,346	25,588	14,662	.....	.....	.....	.....	.....	.....	.....	.....
55	Lynn, Mass.	27,306	10,887	.....	55	.....	.....	945	7,539	2,597	4,465	1,669	1,435

1 Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 1905; COMPARATIVE SUMMARY, 1902 TO 1905—Continued.

and the number assigned to each, see page 94.]

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.	Payments to other civil divisions.	Payments to private associations and individuals.	All other.		Salaries and wages.	All other.	
										Miscellaneous.	Service transfers.			
\$577,510	\$12,984,864	\$873,928	\$743,664	\$216,096	\$195,920	\$19,468,577	\$4,202,566	\$583,000	\$4,759,371	\$9,795,234	\$128,406	\$369,141	\$1,159,073	
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	
110,614	3,143,439	327,386	288,810	8,325	28,909	2,255,089	554,551	94,016	258,466	1,344,142	3,914	67,174	6,364	
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	
49,116	1,696,697	104,954	135,470	16,125	6,644	1,005,638	156,163	72,901	122,840	649,943	3,791	31,025	6,753	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1905.

\$139,654	\$422,883		\$3,675			\$7,114,663	\$1,297,779	\$60,372	\$3,299,904	\$2,441,866	\$14,742	\$166,497	\$1,127,159	1
117,124	256,404			\$26,241	\$627	346,136	136,646		33,131	176,338	21			2
8,327	1,565,622		2,281	17,655	21,236	1,448,291	318,871	72,502	95,632	957,869	3,417			3
23,474	533,161	\$4,225	127,674	35,302	15,842	774,551	268,686	16,838	8,046	435,791	44,990			4
7,524	799,653	181,764	9,071		671	1,708,705	498,644	44,661	56,345	1,119,252	49,783			5
12,503	291,613			42,858	4,121	517,318	71,835		173,784	271,609		6,723	1,076	6
59,153	205,931			970	57,774	284,538	71,080			213,094	664			7
736	298,203			139,765	8,940	17,686	17,686		102,639	19,440		13,840	3,064	8
	214,249	9,500	2,956	477,204		146,970	146,970	31,139	30,130	268,965			882	9
2,613	299,989			136,439		56,725	56,725	1,008	155	78,551		14,382	2,654	10
3,353	379,196		1,398	410,494	98	144,261	144,261			266,233				11
		462	464	136,991		33,652	33,652		11,212	92,127		7,513	838	12
	260,251	39,437	15,904	19,808	18,635	5,945	5,945	6,249		7,470	144			13
	161,459			100,298		14,428	14,428		39,697	46,173				14
772	290,589	4,041	3,036	839,304	911	111,935	111,935	81,751	225,025	420,593		19,276	3,742	15

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

\$5,185	\$246,643			\$230,608		\$57,894	\$2,471	\$21,400	\$148,843					16
4,100	255,900	\$120,872	\$5,605	105,574	\$637	32,236	6,478	4,261	62,599			\$3,750	\$117	17
	160,704		4,308	51,744	668	16,976			34,768			2,600		18
5,655	159,031		95	184,927		56,105	8,145		120,674					19
	131,889		36,897	60,671	16,027	21,389		600	38,682					20
792	281,079	451	2,833	122,993	6,127	25,650	541	57,549	38,853	\$400	2,000			21
	199,740	38,713	1,321	67,967	1,280	20,474	668	350	45,681	794	3,427			22
	255,671	1,378	34,590	146,539	1,679	9,845	36,115	55,881	44,698		9,480		1,426	23
	105,600			59,378		20,747			38,631					24
	78,689			35,929		12,352			23,577					25
	117,697	38,713	51,398	206,393		54,016	3,513	16,735	132,079	50				26
58,291	78,824			88,027		27,670	333	4,962	55,062		8,600		1,285	27
15,123	48,288	22,546	615	31,632		11,309		2,817	17,506					28
2,260	129,449	650	41,283	204,240	716	51,617	5,155		144,798	2,670	3,727		303	29
	118,073	60,241	63,363	17,176	1,801	6,510	3,041	2,880	4,745					30
	74,318	10,588	20,970	40,886		12,028			28,868					31
	90,085			96,809		15,225	411	9,647	71,526		4,600	698		32
1,200	85,446	19,233	9,788	118,378	197	16,535	18,064	46,331	37,448		10,640	672		33
	114,980	1,755	10,224	93,108		21,048	421	595	71,044		9,700	1,863		34
	58,400													35
12,115	12,684			13,501		2,992		5,024	5,485					36
	88,171			59,394		11,319	1,183	16,650	30,242					37
5,893	93,234	10,746	4,590	145,880		30,742	7,474		107,664		8,650			38
	74,212			1,884				1,884						39
	84,632	1,500	840	71,441		19,872		10,900	40,669					40

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

	\$6,991			\$6,425		\$3,010		\$3,350	\$65					41
	57,016		\$3,794	69,763	\$2,964	9,544		49,823	10,396					42
	78,185			41,051		3,020	\$519	24,418	13,094		\$3,020	\$594		43
\$10,867	13,305	\$683	1,084	23,311	11,607	6,910		3,970	12,431		2,942	308		44
1,000	77,578	26,455	1,545	79,721		17,770	9,800	4,470	47,118	\$563				45
1,004	100,034	10,749	5,342	147,822		30,685	6,132	5,735	103,803	1,467				46
35	58,051		25,150	105,404	25	14,304	46	18,542	71,676	836	3,650	1,423		47
	78,530		600		222									48
5,489	34,985			51,717	350	15,540		7,609	27,308	1,260				49
16,799	23,834	7,583	6,109	26,542		9,838			16,704					50
	61,804			24,112		3,000	1,530		19,582					51
	40,748		462	1,584					1,584					52
	89,581			9,605		1,500		5,000	3,105					53
	58,426	1,552	14,653	68,075		8,892	1,701	7,508	49,974		3,000	234		54
100	52,303	18,367	103	88,711	396	6,432	6,147	1,007	75,125		2,100	351		55

## 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.											
		IV—Highways—Continued.											
City number.	CITY.	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	5,065	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	2,785		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	Altoona, 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	274				
115	Montgomery, Ala.	7,239	22,908	1,837	1,018					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.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.	Salaries and wages.	All other.	Total.	Salaries and wages.	Payments to other civil divisions.	Payments to private associations and individuals.	All other.				
									Miscellaneous.	Service transfers.				
		\$5,118				\$111,796	\$9,200	\$33,037	\$57,100	\$12,459		\$3,700		56
\$1,406	\$59,079					741			741					57
	61,075		\$892		\$52	108,618	17,666	5,118	1,354	84,486		3,740	\$779	58
2,597	76,086	2,407	33,680			61,955	12,610	2,246	4,538	42,113	\$448	3,845	994	59
	63,062	24,983	35,881			5,009	2,424		1,800	785				60
	49,380	9,357				82,391	10,796	5,797	3,956	61,486		2,800	1,009	61
	65,960	19,768	1,855	\$266		71,305	6,906	3,792	6,679	53,639	356	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	9,683	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			11,967	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
	38,736					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				1,030	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	1,495	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			20,273	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	2,610	29,523		1,600	1,036	100
	39,606					42,632	10,879	4,851		24,292				101
	24,996	1,131	1,576			7,575	567		5,438	1,570		567		102
	33,056		2,990			12,055	1,702		8,181	3,669	205			103
	22,845			1,200		5,768				4,066				104
	15,969													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				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

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.											
		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.
123	Paasaic, 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	1,192	3,638	2,500	
132	Elmira, N. Y.	18,061	11,265	2,841	1,553					1,951	6,968	534	
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.	9,991	2,597		1,158			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

	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: <sup>2</sup>												
1905.....	\$6,023,952	\$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 <sup>1</sup> .....	\$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	538,180	650,016	128,932
1902 <sup>1</sup> .....	\$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 <sup>1</sup> .....	\$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 <sup>1</sup> .....	\$518,788	\$617,770	79,486	253,338	(3)	(3)	46,005	95,831	56,588	118,519	51,173	11,786
Group IV: <sup>2</sup>												
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 <sup>1</sup> .....	\$590,009	\$467,240	27,032	97,329	(3)	(3)	48,471	54,305	31,418	73,239	26,798	4,212

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

<sup>2</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

# GENERAL TABLES.

## ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.														City number.	
IV.—Highways—Continued.						V.—Charities and corrections.									
Street lighting.		Street sprinkling.		Miscellaneous.		Aggregate.					General administra- tion.				
Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Total.	Salaries and wages.	Pay- ments to other civil di- visions.	Payments to private associa- tions and indi- viduals.	All other.		Salaries and wages.	All other.		
										Miscella- neous.	Service transfers.				
	\$21,052		\$2,898			\$16,600	\$1,815	\$442	\$6,092	\$8,311					123
\$1,109	34,047	\$10,912	760			89,134	8,163	2,575	621	76,934	\$841		\$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	120		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
	4,570	17,040	1,200		\$2,500	318				318					139
		33,761	5,346	6,833		39,831	9,268	3,401		27,162					140
		10,265		200		50,507	5,867	2,341		41,954	345		1,524	266	141
						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		11,305	640	197		10,468					144
		25,119	261	4,779		12,109	1,738		1,568	8,761	42		975	148	145
		26,781				2,100			2,000	100					146
	6,431	9,140		8,677		7,154	1,295	3,365		1,959			1,295		147
		22,159				2,800			1,800	1,000					148
		18,999		30		33,461	5,339	3,988		24,062	72		2,600	685	149
		35,065	3,100	10,439		2,637	1,200			1,437					150
															151
		15,704		3,996		9,991	1,235			8,756					152
		28,926	12,454	1,309		200				200					153
		17,618		74											154
		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	953,697	3,069,882	700,584	17,523,992	3,880,851	1,290,647	3,774,121	8,578,373	(*)	206,433	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	7,264,503	232,161	252,732	825,204	329,369	13,575,254	2,838,881	1,009,746	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	1,301,226	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	1,663,245	296,709	101,543	302,365	985,688	6,940	42,717	6,441
41,526	2,240,990	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

<sup>3</sup> Expenses for street curbing included with general street expenses.

<sup>4</sup> 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

		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
		V.—Charities and corrections—Continued.												
City number.	CITY.	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.
				Salaries and wages.	All other.			Salaries and wages.	All other.				Salaries and wages.	
	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	.....	.....	.....	.....	.....	.....	.....
22	St. Paul, Minn.....	1,267	3,337	668	.....	.....	3,449	.....	.....	.....	.....	.....	.....	.....
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	.....	.....	1,200	25,589	.....	.....	3,870	1,894	.....	4,208	.....
34	Syracuse, N. Y.....	.....	.....	18,064	1,069	.....	17,541	.....	.....	.....	.....	.....	26,125	.....
35	Scranton, Pa.....	9,923	51,457	.....	.....	1,425	.....	.....	.....	.....	.....	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.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....
42	Dayton, Ohio.....	.....	.....	.....	.....	\$2,721	\$4,526	.....	.....	.....	.....	.....	.....	.....
43	Albany, N. Y.....	.....	.....	\$519	.....	.....	9,000	.....	.....	.....	.....	.....	.....	.....
44	Grand Rapids, Mich.....	.....	.....	.....	\$840	2,029	10,119	.....	.....	.....	.....	.....	.....	.....
45	Cambridge, Mass.....	\$11,840	\$13,153	.....	.....	4,350	6,662	\$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	.....	.....	.....	.....	.....	.....	.....

<sup>1</sup> Payments in error subsequently corrected by refund receipts.  
<sup>2</sup> Including payments to private associations and individuals.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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. <sup>2</sup>	Salaries and wages.	All other. <sup>2</sup>	Of city.		Of other civil divisions.	Of private associations.	Salaries and wages.	All other. <sup>3</sup>	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	118,844	197,600	24,409	.....	
660	2,781	19,394	241,889	37,875	80,621	14,002	211,469	.....	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	50,362	10,254	20,322	9
.....	.....	.....	.....	.....	.....	.....	.....	1,906	.....	.....	.....	619	.....	10
.....	.....	.....	1,645	56,271	119,727	.....	.....	.....	.....	37,296	35,367	.....	.....	11
.....	.....	.....	.....	5,945	7,614	.....	11,212	.....	.....	21,139	48,531	.....	.....	12
.....	.....	.....	500	.....	.....	.....	3,650	.....	20,176	9,450	14,286	6,249	5,150	13
2,640	1,724	1,914	3,419	8,440	16,713	.....	145,585	.....	272,447	46,869	61,784	47,018	.....	14
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	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
.....	.....	.....	10,493	5,075	15,055	.....	.....	.....	.....	10,705	14,141	.....	.....	22
.....	.....	365	17,131	9,358	27,594	.....	18,453	.....	\$493	11,389	8,037	8,509	.....	23
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	12,352	14,065	.....	.....	24
.....	.....	.....	2,305	24,942	57,037	.....	.....	.....	.....	16,641	41,576	2,751	.....	25
.....	.....	.....	1,672	.....	.....	.....	4,962	.....	138	.....	.....	.....	.....	26
.....	.....	.....	35,155	32,852	76,559	\$446	.....	.....	.....	10,509	15,707	.....	.....	27
.....	.....	.....	2,491	5,310	2,002	.....	.....	.....	864	.....	.....	1,960	3,041	28
\$1,200	252	.....	.....	12,028	28,868	.....	.....	.....	.....	.....	.....	.....	.....	29
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	30
.....	.....	.....	1,510	.....	.....	.....	5,367	.....	.....	.....	.....	.....	.....	31
.....	.....	.....	7,809	.....	.....	.....	19,137	.....	22,763	.....	.....	.....	.....	32
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	33
2,025	1,484	.....	.....	.....	.....	.....	.....	.....	183	.....	.....	.....	.....	34
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	35
.....	.....	.....	.....	.....	.....	.....	3,024	.....	.....	2,992	5,485	.....	.....	36
.....	.....	.....	.....	.....	.....	.....	16,650	.....	.....	.....	.....	.....	.....	37
.....	.....	550	21,104	4,088	3,499	2,325	.....	.....	.....	.....	.....	.....	.....	38
.....	.....	.....	.....	11,646	22,652	.....	.....	.....	.....	.....	.....	.....	.....	39
.....	.....	.....	.....	13,944	27,681	.....	1,884	.....	.....	.....	.....	.....	.....	40
.....	.....	.....	.....	.....	.....	.....	2,425	.....	.....	.....	9,501	.....	.....	41

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

.....	.....	\$3,010	\$65	.....	.....	.....	\$3,350	.....	.....	.....	.....	.....	.....	41
.....	.....	.....	3,500	.....	.....	.....	49,823	.....	.....	\$6,823	\$5,870	.....	.....	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
.....	.....	.....	.....	.....	.....	.....	1,900	.....	.....	.....	.....	.....	.....	48
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	49
.....	.....	.....	.....	.....	.....	.....	.....	.....	.....	2,307	2,192	.....	.....	50

<sup>2</sup> 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.

		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.												
		V.—Charities and corrections—Continued.												
City number.	CITY.	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.			Of city.		Of other civil divisions.		Of private associations.
				Salaries and wages.	All other.			Salaries and wages.	All other.					
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	\$45
57	Des Moines, Iowa.													
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.												150	
64	Savannah, Ga.				75	6,205	4,069		863				960	
65	Hoboken, N. J.				300		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.													
109	Springfield, Ohio.								3,600	\$2,500	\$2,809			
110	Wheeling, W. Va.													
111	Sioux City, Iowa.								150					
112	Bay City, Mich.						189		390					

<sup>1</sup> Payments in error subsequently corrected by refund receipts.  
<sup>2</sup> Including payments to private associations and individuals.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.
V.—Charities and corrections—Continued.														
Lodging houses.		Miscellaneous charities.		Hospitals.				Insane in institutions.		Prisons and reformatories.				
Salaries and wages.	All other. <sup>2</sup>	Salaries and wages.	All other. <sup>2</sup>	Of city.		Of other civil divisions.	Of private associations.	Salaries and wages.	All other. <sup>3</sup>	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		\$10,378					53
			\$51,996			2,182	1,007		39					54
			1,500				14,551							55
			34,152				741							56
\$660	\$1,981	\$600	16,518			963	1,240		108			\$799		57
		2,424	785			1,148	4,538							58
														59
		200	11,882			1,520							747	60
			39,661			901	6,539						322	61
							75			\$1,385	\$2,522			62
		2,000					14,400							63
							10,745							64
			500							5,480	7,784			65
		983	1,241										1,607	66
			715		5,166	18,650								67
			137				395		990				117	68
	800						1,800							69
			1,438			3,452	5,000							70
					3,041	7,518					780	550		71
														72
							12,000							73
							4,271		10,704					74
			100										\$446	75
														76
		700					4,000							77
			5,450				1,200							78
														79
		1,209	3,974		9,982	21,723				5,400	4,969			80
							500			4,200	532			81
		150	8,838		3,321	5,224			8,596				491	82
					5,220	9,787								83
		745	98							2,700	3,912			84
			145											85
							1,800							86
							11,221						826	87

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

			\$3,966				\$5,482		\$76					88
							14,977					\$330		89
		\$508	31,631			\$1,228	2,757			\$282				90
							967							91
			225				311							92
					\$680	\$467	150			1,630	\$79			93
														94
		826	82											95
														96
							4,150			2,213	7,647		\$480	97
			385				767						167	98
					5,116	10,556								99
			240		6,379	19,330							1,983	100
													4,851	101
														102
							5,438							103
							7,881							104
					1,702	3,367								105
						4,066								106
														107
		2,700												108
			100		9,377	14,457								109
										3,380	1,767			110
														111
														112

<sup>2</sup> 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.			In private families.
		Salaries and wages.	All other.			Salaries and wages.	All other.			Salaries and wages.	All other.	Of other civil divisions.	
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	\$4,049	\$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	\$379	
125	Topeka, Kans.												
126	Salem, Mass.	4,066	13,045	1,032	85		9,159	2,425				1,585	414
127	Atlantic City, N. J.			552		900	6,767						
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	185
133	Knoxville, Tenn.												
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					
150	Sacramento, Cal.									429	339		
151	Osnokosh, Wis.					1,235	8,756						
152	Pueblo, Colo.												
153	New Britain, Conn.												
154	La Crosse, Wis.						165						

<sup>1</sup> Payments in error subsequently corrected by refund receipts.<sup>2</sup> Including payments to private associations and individuals.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.
V.—Charities and corrections—Continued.														
Lodging houses.		Miscellaneous charities.		Hospitals.				Insane in institutions.		Prisons and reformatories.				
Salaries and wages.	All other. <sup>2</sup>	Salaries and wages.	All other. <sup>2</sup>	Of city.		Of other civil divisions.	Of private associations.	Salaries and wages.	All other. <sup>2</sup>	Of city.		Of other civil divisions.	Of private associations.	
				Salaries and wages.	All other.					Salaries and wages.	All other.			
														113
														114
														115
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														152
														153
														154

<sup>2</sup> 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  
*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:													
1905.....	\$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
1904.....	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
1903.....	737,126	1,858,032	225,560	343,501	134,474	1,000,080	71,950	39,465	214,925	220,535	65,778	2,082,395	107,654
1902 <sup>1</sup> .....	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	( <sup>6</sup> )
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	200,571	49,099	1,940,392	68,087
1903.....	488,047	1,167,628	137,485	299,164	64,175	381,649	12,703	9,644	204,521	196,338	43,361	1,974,267	107,631
1902 <sup>1</sup> .....	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	( <sup>6</sup> )
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	( <sup>6</sup> )
1902 <sup>1</sup> .....	186,766	233,133	32,731	35,118	15,542	228,726	6,927	.....	848	2,205	16,423	33,481	( <sup>6</sup> )
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	( <sup>6</sup> )
1902 <sup>1</sup> .....	113,957	276,301	26,581	18,028	32,333	272,708	12,501	1,800	10,327	19,268	4,433	8,393	( <sup>6</sup> )
Group IV: <sup>4</sup>													
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 <sup>1</sup> .....	37,838	78,236	17,794	7,359	18,160	220,265	15,486	1,220	.....	.....	4,167	15,772	( <sup>6</sup> )

<sup>1</sup> Payments in error subsequently corrected by refund receipts.  
<sup>2</sup> Including payments to private associations and individuals.  
<sup>3</sup> Including payments to other civil divisions and to private associations.  
<sup>4</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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. <sup>2</sup>	Salaries and wages.	All other. <sup>2</sup>	Of city.		Of other civil divisions.	Of private associations.	Salaries and wages.	All other. <sup>3</sup>	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	\$999,656	\$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
( <sup>6</sup> )	( <sup>6</sup> )	99,072	940,506	1,093,624	1,789,867	48,266	1,329,285	( <sup>6</sup> )	( <sup>6</sup> )	1,033,658	1,536,403	122,177	134,261
( <sup>6</sup> )	( <sup>6</sup> )	89,244	779,165	1,312,762	2,121,330	16,040	1,355,515	( <sup>6</sup> )	( <sup>6</sup> )	1,132,021	1,648,621	89,398	88,022
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
( <sup>6</sup> )	( <sup>6</sup> )	69,333	442,550	827,854	1,196,678	20,375	993,979	( <sup>6</sup> )	( <sup>6</sup> )	865,057	1,308,122	89,620	133,281
( <sup>6</sup> )	( <sup>6</sup> )	66,155	379,276	912,585	1,396,062	314	936,806	( <sup>6</sup> )	( <sup>6</sup> )	922,114	1,415,045	56,886	81,354
3,225	3,060	7,735	103,489	215,735	487,220	2,771	132,072	( <sup>6</sup> )	( <sup>6</sup> )	118,844	197,600	24,409	-----
1,995	2,322	7,727	90,643	201,868	497,889	21,413	97,768	( <sup>6</sup> )	( <sup>6</sup> )	113,466	177,618	9,932	-----
( <sup>6</sup> )	( <sup>6</sup> )	10,835	112,024	186,800	436,995	587	77,167	( <sup>6</sup> )	( <sup>6</sup> )	122,282	166,973	12,936	500
( <sup>6</sup> )	( <sup>6</sup> )	6,154	75,592	216,926	393,284	4,982	83,781	( <sup>6</sup> )	( <sup>6</sup> )	92,862	153,194	11,963	5,938
660	2,781	19,394	241,889	37,875	80,621	14,002	211,469	( <sup>6</sup> )	( <sup>6</sup> )	29,075	28,331	4,909	566
( <sup>6</sup> )	( <sup>6</sup> )	16,159	240,157	36,184	68,864	15,939	221,670	( <sup>6</sup> )	( <sup>6</sup> )	24,251	29,686	8,396	-----
( <sup>6</sup> )	( <sup>6</sup> )	14,854	227,408	35,350	67,137	22,257	164,752	( <sup>6</sup> )	( <sup>6</sup> )	22,687	31,401	8,301	-----
( <sup>6</sup> )	( <sup>6</sup> )	13,668	173,919	101,378	192,217	6,383	239,323	( <sup>6</sup> )	( <sup>6</sup> )	23,237	46,275	11,762	150
-----	-----	5,934	171,403	49,446	129,396	9,692	83,336	( <sup>6</sup> )	( <sup>6</sup> )	17,387	20,233	11,169	480
-----	-----	4,550	162,720	43,549	99,954	7,223	100,963	( <sup>6</sup> )	( <sup>6</sup> )	25,475	25,167	8,372	580
-----	-----	4,050	158,524	43,620	89,057	5,047	93,387	( <sup>6</sup> )	( <sup>6</sup> )	23,632	29,907	11,320	480
-----	-----	3,267	150,378	81,873	139,767	4,361	95,605	( <sup>6</sup> )	( <sup>6</sup> )	23,808	34,107	8,787	580

<sup>6</sup> Salaries and wages included with "all other" expenses for lodging houses.

<sup>6</sup> Salaries and wages included with "all other" expenses for insane in institutions.

<sup>7</sup> Service transfers not included in the classification by departments, offices, and accounts.

<sup>8</sup> 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

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
VI.—Education.													
City number.	CITY.	Schools.											
		Of city.											
		Aggregate.				Elementary.							
		Total.	Salaries and wages.	All other.		General administration.			Day.		Night.		All other.
				Miscellaneous. <sup>2</sup>	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
						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	1,112,716	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	251,995	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.....	1,135,846	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	499,467	49,991	104,868	2,957	300	95
27	Allegeny, 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	460,836	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	68,703	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.....	485,402	390,780	104,622	.....	15,346	6,077	260,144	32,277	78,489	2,647	352	620
33	New Haven, Conn.....	463,189	378,916	83,186	1,087	11,342	4,070	261,895	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	Paterason, 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.....	390,835	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

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

41	Seattle, Wash.....	\$595,601	\$458,488	\$137,113	.....	\$11,893	\$6,656	\$314,551	\$5,400	\$101,472	\$2,670	.....	.....
42	Dayton, Ohio.....	364,752	317,203	47,549	.....	18,245	4,529	202,701	21,060	32,813	282	.....	.....
43	Albany, N. Y.....	340,430	263,019	77,411	.....	6,700	150	194,699	15,970	50,520	3,211	\$141	.....
44	Grand Rapids, Mich.....	455,088	351,819	103,169	\$100	13,890	1,137	247,275	26,919	67,925	.....	312	.....
45	Cambridge, Mass.....	514,729	429,200	85,509	20	12,767	3,339	273,491	28,805	48,642	6,436	553	\$383
46	Lowell, Mass.....	407,422	313,713	91,677	2,032	8,364	.....	176,587	54,794	57,834	20,132	2,188	2,428
47	Hartford, Conn.....	471,093	345,707	122,445	2,941	6,773	2,505	241,665	21,389	86,810	7,828	230	3,955
48	Reading, Pa.....	262,110	214,891	45,976	1,243	9,425	8,061	154,808	20,504	33,097	.....	.....	.....
49	Richmond, Va.....	203,069	161,930	40,889	1,150	3,580	911	125,203	7,838	28,393	.....	.....	.....
50	Nashville, Tenn.....	194,439	174,936	19,503	.....	4,425	875	134,746	7,925	13,109	770	200	54

\* Payments in error subsequently corrected by refund receipts.

# GENERAL TABLES.

## ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.																	
Of city—Continued.																	
High and collegiate.									Of other civil divisions.		Private.		Libraries.		Art galleries and museums.		City number.
Day.			Night.			Special.											
Salaries and wages.		All other.	Salaries and wages.		All other.	Salaries and wages.		All other.	\$69,709	\$187,338	\$1,808,784	\$1,630,308	\$452,470	\$281,950			
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									
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	60,915	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				17,003	8,640	7,769	11
154,936	23,486	16,182				5,667	450	206			38,344	8,892	18,371	3,849	12
102,195	7,026	11,384				10,290	425	1,231			38,170	4,961			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									18,307	29,733		\$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	14,867									17,684	13,556			22		
72,128	8,377	18,747	3,841	150	348	11,350		3,878				26,828	9,918	\$2,220	141	23	
179,367	13,589	21,463									10,247	5,984			24		
51,293	2,037	12,146				16,513	1,155	11,178				17,152	8,861			25	
136,724	9,891	19,907									17,505	20,738	8,903		5,000	26	
30,036	4,784	5,520										7,600	2,810			27	
110,514	8,200	15,286										22,685	9,767			28	
90,041	5,420	20,030	6,277	383	185							31,289	15,374			29	
107,972	8,292	27,686											5,013	3,555			30
9,148	2,230	4,067											10,789	5,695			31
63,312	5,913	13,741											10,397	5,796			32
56,520	5,654	15,070											12,479	10,690		5,000	33
64,891	8,225	5,033				11,397		1,900					8,700	2,356			34
42,186	1,860	7,740				20,685	2,442	3,613					7,502	3,815			35
30,156	2,490	6,528											11,401	7,919			36
23,366	836	8,419				2,270	480	331					11,382	6,239			37
33,483	3,338	1,904										7,000	8,943				38
37,280	1,800	9,167											6,224	2,742			39
26,815	1,469	2,093				4,496		1,047		4,400							40

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

\$73,150	\$30,647	\$20,400									\$20,177	\$8,585			41		
42,634	2,340	4,268				\$19,102	\$977	\$2,204			9,721	3,735			42		
36,596	2,300	14,841	\$3,006	\$225							11,900	7,245	\$3,051	\$852	43		
40,900	2,969	21,773				2,150		4,337			14,865	12,326			44		
81,369	9,180	20,459	3,380	683	\$195	1,335	160				11,041				45		
37,503	4,841	19,298											9,304	6,075			46
59,426	4,517	17,012	3,579	300	2,195								12,000	2,622			47
23,104	2,323	3,439											4,727				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.			
Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Salaries and wages.		All other.	Salaries and wages.		All other.	
		Miscellaneous. <sup>1</sup>	Service trans- fers.			Of teachers.	Of others.		Of teachers.	Of others.		
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	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
55	Lynn, Mass.	283,503	232,467	51,025	\$11	11,854	9,110	144,089	17,061	27,895	6,330	305
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	53,559	2,060	10,846	10,147	149,334	16,610	33,864	6,024	405
59	Springfield, Mass.	468,345	327,566	128,623	12,156	8,960	4,910	199,523	24,851	65,873	8,048	512
60	Oakland, Cal.	432,813	368,257	64,556		14,613	1,328	249,392	20,497	45,248	7,629	2,058
61	Lawrence, Mass.	235,578	192,325	42,336	917	6,067	2,529	128,438	13,751	21,854	4,796	203
62	Somerville, Mass.	355,940	294,402	61,427	111	5,171	1,361	183,048	19,946	35,946	5,368	5,178
63	Kansas City, Kans.	182,201	152,544	29,657		6,449	1,938	103,819	10,541	21,477		192
64	Savannah, Ga.	3,147	1,776	1,371								
65	Hoboken, N. J.	256,725	207,746	48,183	796	6,200	350	164,726	13,750	38,463	3,078	120
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
70	Evansville, Ind.	211,673	178,345	33,328		6,020	1,891	124,844	14,350	28,011		19
71	Yonkers, N. Y.	334,315	245,320	88,995		11,330	627	176,708	15,231	71,016	2,716	330
72	San Antonio, Tex.	174,007	146,774	27,233		5,100	1,043	106,610	10,480	22,896		175
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
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
84	Dallas, Tex.	168,956	148,855	19,101	1,000	3,262	665	117,444	6,031	13,750		
85	Tacoma, Wash.	232,976	204,285	26,994	1,697	6,482	3,154	153,847	14,516	15,986	850	
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
90	Akron, Ohio.	205,793	153,955	51,838		15,543	620	98,599	13,337	42,210	752	76
91	Brockton, 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	2,700	300
95	Covington, Ky.	116,174	96,807	19,983	384	5,557		64,625	6,283	13,158		850
96	Altoona, Pa.	145,238	116,415	28,823		3,750		82,884	12,331	26,984	265	
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		4,428	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	215	36
101	Binghamton, N. Y.	150,400	129,025	21,375		4,940	1,245	91,288	8,624	16,006	594	89
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		

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.
VI.—Education—Continued.														
Schools—Continued.														
Of city—Continued.														
High and collegiate.						Special.			Libraries.		Art galleries and museums.			
Day.			Night.											
Salaries and wages.			Salaries and wages.			Salaries and wages.			Of other civil divisions.	Private.	Salaries and wages.	All other.	Salaries and wages.	All other.
Of teachers.	Of others.	All other.	Of teachers.	Of others.	All other.	Of teachers.	Of others.	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								\$15,518		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					3,965	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
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

<sup>1</sup> 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.

		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.													
		VI.—Education.													
City number.	CITY.	Aggregate.													
		Total.	Salaries and wages.	All other.		Salaries and wages.	All other.	Schools.							
				Miscellaneous. <sup>1</sup>	Service transfers.			Of city.				All other.	Night.		All other.
								Elementary.		Of teachers.	Of others.		Salaries and wages.	Of teachers.	
General administration.		Day.		Salaries and wages.		Salaries and wages.									
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	\$1,000		
114	Davenport, Iowa	172,905	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	51		
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	65,359	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		208		
122	Canton, Ohio	129,401	114,827	14,574		10,328	220	73,137	10,874	10,589					
123	Passaic, N. J.	159,490	126,996	32,494		4,500	300	87,349	6,685	23,386	4,561	350	418		
124	Haverhill, Mass.	184,430	137,892	46,486	52	4,746	753	85,600	8,720	32,735	2,007		668		
125	Topeka, Kans.	177,778	144,431	33,347		4,045		93,523	11,533	15,669					
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	50,126	1,195	77	478		
131	Superior, Wis.	168,524	137,537	30,887		4,960	5,698	95,745	15,287	18,840					
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	518	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	94,061	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	Woonsocket, R. I.	85,578	68,391	16,785	403	3,039	355	46,245	6,062	13,631	1,441	127	103		
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	1,378		
151	Oshkosh, Wis.	119,184	94,603	24,581		2,700		63,837	7,164	21,508					
152	Pueblo, Colo.	122,367	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	405		
154	La Crosse, Wis.	110,596	86,965	23,631		3,450	225	60,782	8,471	18,034					

<sup>1</sup> Payments in error subsequently corrected by refund receipts

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.															
High and collegiate.									Of other civil di- visions.	Private.	Libraries.		Art galleries and museums.		City num- ber.
Day.			Night.			Special.					Salaries and wages.	All other.	Salaries and wages.	All other.	
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			2,775	2,026		144	
9,296	560	2,109	168	\$18	12						1,435	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	
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	

<sup>1</sup>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. <sup>2</sup>	Service transfers.			Of teachers.	Of others.		Of teachers.	Of others.		
Grand total: <sup>3</sup>												
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 <sup>7</sup> .....	78,533,971	64,696,483	13,837,488	(7)	(8)	(8)	56,051,830	6,735,273	12,380,043	(8)	(8)	(8)
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 <sup>7</sup> .....	48,882,567	40,480,824	8,401,743	(7)	(8)	(8)	34,906,433	4,259,262	7,520,133	(8)	(8)	(8)
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 <sup>7</sup> .....	12,422,083	10,382,264	2,039,819	(7)	(8)	(8)	9,075,475	1,018,118	1,819,158	(8)	(8)	(8)
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 <sup>7</sup> .....	10,269,710	8,347,192	1,922,518	(7)	(8)	(8)	7,228,726	932,828	1,693,167	(8)	(8)	(8)
Group IV: <sup>3</sup>												
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 <sup>7</sup> .....	6,959,611	5,486,203	1,473,408	(7)	(8)	(8)	4,841,196	525,065	1,347,585	(8)	(8)	(8)

<sup>1</sup> Payments in error subsequently corrected by refund receipts.  
<sup>2</sup> Including all payments to schools of other civil divisions and to private schools.  
<sup>3</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.  
<sup>4</sup> Expenses for elementary night schools included with those for elementary day schools.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.														
High and collegiate.									Of other civil divisions.	Private.	Libraries.		Art galleries and museums.	
Day.			Night.			Special.					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.						
Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.		Of teachers.	Of others.	Of teachers.	Of others.	Of teachers.	Of others.
\$9,914,225	\$938,353	\$2,002,209	(5)	(5)	(5)	\$644,543	\$178,345	\$454,951	(5)	\$247,443	\$1,796,359	\$1,626,101	\$452,470	\$281,950
\$8,125,400	\$1,009,798	\$1,505,704	(5)	(5)	(5)	1,400,823	213,501	499,327	(5)	\$459,676	1,649,607	1,528,596	622,567	377,953
\$7,218,937	\$871,430	\$1,214,757	(5)	(5)	(5)	1,053,549	177,997	570,401	(5)	\$315,844	1,535,395	1,509,244	602,971	420,708
(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	\$57,492	1,481,459	1,071,304	427,921	328,649
\$5,646,332	\$563,502	\$1,102,220	(5)	(5)	(5)	366,343	161,497	362,092	(5)	\$124,408	1,036,005	971,463	443,491	268,341
\$4,416,251	\$713,140	\$738,985	(5)	(5)	(5)	1,192,337	196,264	435,082	(5)	\$345,982	959,602	933,315	606,673	356,307
\$4,078,345	\$616,881	\$609,158	(5)	(5)	(5)	767,918	156,430	497,951	(5)	\$227,405	905,590	807,412	590,113	389,844
(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	\$10,500	889,914	564,954	425,215	306,156
\$1,849,327	\$145,883	\$332,185	(5)	(5)	(5)	140,391	11,368	35,702	(5)	\$69,346	349,911	238,768	2,220	10,587
\$1,676,754	\$132,929	\$314,270	(5)	(5)	(5)	113,047	9,606	29,199	(5)	\$65,658	320,472	207,363	4,444	15,111
\$1,471,530	\$114,555	\$243,003	(5)	(5)	(5)	156,001	13,238	30,886	(5)	\$47,242	306,776	311,363	6,707	22,656
(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	\$16,909	288,671	192,275	-----	11,477
\$1,418,704	\$142,365	\$329,704	(5)	(5)	(5)	86,904	3,728	35,240	(5)	\$53,554	239,296	254,099	3,251	1,859
\$1,231,289	\$97,467	\$280,692	(5)	(5)	(5)	81,613	2,841	22,975	(5)	\$47,051	215,843	250,284	3,290	2,330
\$1,083,977	\$92,827	\$256,296	(5)	(5)	(5)	93,858	3,624	32,069	(5)	\$40,431	195,276	235,256	3,473	7,789
(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	\$30,083	185,638	189,722	-----	9,546
\$999,862	\$86,603	\$238,100	(5)	(5)	(5)	50,905	1,752	21,917	(5)	\$45	171,147	161,771	3,508	1,163
\$801,106	\$66,262	\$171,757	(5)	(5)	(5)	13,826	4,790	12,071	(5)	\$985	153,690	137,634	5,210	4,205
\$585,085	\$47,167	\$106,300	(5)	(5)	(5)	35,772	4,705	9,495	(5)	\$766	127,753	155,213	2,678	419
(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	(8)	-----	117,236	124,353	2,706	1,470

<sup>5</sup> Expenses for high and collegiate night schools included with those for high and collegiate day schools.

<sup>6</sup> Payments to schools of other civil divisions included with those to private schools.

<sup>7</sup> Service transfers not included in the classification by departments, offices, and accounts.

<sup>8</sup> 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.												
		Parks, gardens, etc.												
		Aggregate.				General administration.		General park expenses.		Parkways and bridges.		Park police.		Zoological collections.
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.	
		Miscellaneous.	Service transfers.											
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.....	1,857,258	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		\$129,902	\$79,738
2	Chicago, Ill.....	1,555,452	1,030,272	508,711	16,469	65,440	39,272	409,690	263,126	167,833	108,701	\$221,762	\$2,696	11,515
3	Philadelphia, Pa.....	951,179	421,831	529,348	9,984	302,256	268,551	154,994	3,890	21,110	114,993			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
5	Boston, Mass.....	727,546	439,911	279,523	8,112	15,616	3,469	187,579	137,961	56,574	37,405			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
7	Cleveland, Ohio.....	210,124	166,333	42,645	1,146	17,814	962	32,672	23,691			38,142		2,028
8	Buffalo, N. Y.....	164,210	105,369	56,228	2,613	11,900	2,694	62,735	23,951	11,803	15,127			3,106
9	San Francisco, Cal.....	396,575	273,234	123,341		10,260	1,785	254,149	108,921					1,680
10	Pittsburg, Pa.....	173,244	123,648	49,596		5,881	553	77,956	26,612		1,456	26,370		9,568
11	Cincinnati, Ohio.....	61,046	41,845	19,201		8,220	162	23,360	10,083	2,036	1,446	10,192		
12	Detroit, Mich.....	184,362	137,566	46,796		11,755	2,082	118,722	39,987			3,417		256
13	Milwaukee, Wis.....	95,706	52,537	25,111	18,058	4,000	433	31,270	26,915			5,429	392	598
14	New Orleans, La.....	42,997	31,678	11,319		3,600	358	24,160	6,748		1,069	3,347		
15	Washington, D. C.....	331,024	215,336	110,490	3,198			134,247	66,391					59,952

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

16	Newark, N. J.....	\$39,356	\$20,047	\$19,309				\$729	\$187					
17	Minneapolis, Minn.....	106,099	69,084	37,015		\$6,400	\$2,179	37,045	18,211	\$11,417	\$3,323	\$10,858	\$20	\$909
18	Jersey City, N. J.....	22,224	10,260	17,904					\$3,303					\$1,162
19	Louisville, Ky.....	79,969	61,644	18,325		6,550	2,967			3,722	7,180	15,973		
20	Indianapolis, Ind.....	71,448	52,325	19,123		7,400	200	41,915	14,285			2,860		
21	Providence, R. I.....	63,086	29,217	32,844	\$1,025	2,633	707	20,353	18,498				5,001	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		
23	Rochester, N. Y.....	80,934	48,616	32,318		10,136	1,605	27,119	15,057	1,766	91		2,983	3,106
24	Kansas City, Mo.....	135,669	99,190	36,509		13,650	4,859	46,712	19,632	22,238	11,810	10,876		
25	Toledo, Ohio.....	37,932	24,422	13,510		8,747	292	15,675	10,281					2,937
26	Denver, Colo.....	132,016	68,025	63,381	610	4,045	506	58,662	37,144			4,348	223	970
27	Allegheny, Pa.....	69,321	54,456	14,865		2,962		36,844	6,618	800	399	10,571		1,779
28	Columbus, Ohio.....	10,376	7,047	3,321	8	2,520		4,527	1,570		284			2
29	Worcester, Mass.....	26,995	13,441	9,963	3,591	1,260	658	6,180	7,613	1,750	1,316	520		142
30	Los Angeles, Cal.....	107,620	85,699	21,898	23	3,987	212	69,967	16,205	360	457	5,519		927
31	Memphis, Tenn.....	47,678	28,544	16,964	2,170	7,450	872	17,366	13,262	3,128	2,830	600		
32	Omaha, Nebr.....	30,551	19,220	11,331		2,350	176	16,870	8,172					
33	New Haven, Conn.....	30,153	18,115	12,038		2,300	541	7,537	6,175		1,504			
34	Syracuse, N. Y.....	30,883	23,262	7,621		2,650		17,956	6,176					
35	Scranton, Pa.....	8,632	3,738	4,894		2,338	325		2,769			800	600	1,000
36	St. Joseph, Mo.....	15,048	6,953	8,095		1,000		4,918	5,307		485	1,035		437
37	Paterson, N. J.....	22,226	18,577	3,649		600	684	14,857	2,130	3,120	485			
38	Fall River, Mass.....	11,000	8,120	2,880		1,323	273	3,895	881			2,270		
39	Portland, Oreg.....	23,134	14,283	8,851				14,283	8,551					
40	Atlanta, Ga.....	28,797	14,131	14,666				12,631	11,541			1,500		3,125

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

41	Seattle, Wash.....	\$41,234	\$28,207	\$13,027				\$27,804	\$12,768					
42	Dayton, Ohio.....	5,890	4,542	1,348		\$1,000		3,542	1,348					
43	Albany, N. Y.....	72,141	47,059	25,082		2,500	\$179	24,238	9,951	\$12,119	\$5,204			
44	Grand Rapids, Mch.....	23,800	16,105	6,272	\$1,423			13,238	5,694			\$75		
45	Cambridge, Mass.....	61,272	32,150	28,976	146	2,953	3,264	23,761	18,070	2,640	2,907			
46	Lowell, Mass.....	18,846	10,524	8,152	170	1,298		9,203	3,330					
47	Hartford, Conn.....	48,353	34,342	13,460	551	3,604	1,366	25,024	7,585	3,686	1,086			
48	Reading, Pa.....	10,316	7,920	2,046	350	2,100	382	4,960	1,866		73	960	\$85	
49	Richmond, Va.....	28,862	11,583	16,910	369			11,583	5,583					
50	Nashville, Tenn.....	6,996	4,705	2,291		800	120	1,420	1,360	2,135	735			

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

<sup>2</sup> Given in Table 7 as net or corporate interest payments paid or payable from general revenues and from special assessments.

<sup>3</sup> Including service transfers to the amount of \$1,408, reported in footnotes for certain cities.



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.															
City number.	CITY.	VII.—Recreation.													
		Aggregate.				Parks, gardens, etc.									
		Total.	Salaries and wages.	All other.		General administration.		General park expenses.		Parkways and bridges.		Park police.		Zoological collections.	
				Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.
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		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	6,288		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	382	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		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					

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

<sup>2</sup> Given in Table 7 as net or corporate interest payments paid or payable from general revenues and from special assessments.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.
VII.—Recreation—Continued.										VIII.—Interest. <sup>2</sup>	IX.—Miscellaneous.			
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.									
		\$41	\$14			\$390	\$19		\$300	\$124,197	\$7,549		\$7,549	51
						900	336		961	75,467	4,585	\$627	3,958	52
		1,015	59						592	85,106	8,900		8,900	53
\$318	\$118	8,587	1,768				507	\$133	3,636	62,636	11,988	2,534	9,454	54
									4,714	105,514	17,937	9,285	8,652	55
					\$675	1,320	771		1,647	63,120	18,999	\$100	4,257	14,642
						415	1,232		400	62,736	6,861		3,394	3,467
238		675				485	451		934	122,145	13,549		6,583	8,966
	390	5,801	2,849	\$341	2,982	679	109		1,360	59,296	3,265	250	3,015	59
									320	50,921	876			876
						1,061	419		3	59,593	9,149		8,788	361
		5,013	1,535						10	111,582	825		825	62
		1,233	228							158,246	19,614	15,154	4,460	63
				480	216	846	120			107,544	4,233		4,233	64
					1,161					78,019	11,878	434	11,444	65
								173	1,635	55,997	9,181		2,655	6,526
						1,870	2,102	675	647	164,222	9,212		1,186	8,026
										49,601	28,515		316	28,199
45	5		15			408	116		200	24,490	610		226	384
	43								981	81,882	1,327		466	861
										120,644	5,625		5,625	71
					1,300					95,951	2,732		2,237	495
					342					124,280	2,870			2,870
										30,224	8,593		3,398	5,195
										864	7,570		7,279	291
										345	12,845	500		4,235
										500	10,052		6,581	3,471
										772	71,160		861	6,822
										197,951	6,546		1,225	5,321
					158					192,537	12,309	90	10,757	1,462
					493					137,303	9,976		1,550	8,426
					1,749					37,437	5,699			5,699
						1,013	789			133,506	2,803		758	2,045
	351	1,432	353						1,917					83
										99,790	2,429		786	1,643
										130,743	46,330		42,797	3,533
										23,902	1,974		468	1,506
										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	893	22,819	91
										57,014	12,556	540	25	11,991	92
										64,525	2,097		1,705	392	93
										22,308	10,531		7,684	2,847	94
										60	5,338		678	4,660	95
										352	34,070		22,698	1,979	96
										2,500	156,882		14,697	777	97
										248	170,039		2,554	899	98
										400	123,265		12,204	4,976	99
										34,721	9,621		7,230	2,391	100
						310	85		350	26,971	4,290		250	4,040	101
				973						14,053	1,949		424	1,525	102
										200	91,341			12,846	103
											171,665		1,431	1,563	104
											17,149		1,605	3,741	105
											5,446		750	4,912	106
											44,002			2,823	107
											46,929		2,717		
											37,471		1,415	14,158	108
											24,702		225		109
											21,323		1,250	1,016	110
													27,093	483	111
											181		8,372	6,301	112
											75				
											46,997				
											332		300	301	113
					415						19,526		4,661	6,538	114
											180		375	1,019	115
											1,069		2,319	4,483	116
											77,037				

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.

		CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.															
		VII.—Recreation.															
City number.	CITY.	Aggregate.				Parks, gardens, etc.											
		Total.	Salaries and wages.	All other.		General administration.		General park expenses.		Parkways and bridges.		Park police.		Zoological collections.			
				Miscellaneous.	Service transfers.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.	Salaries and wages.	All other.		
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				14,332	3,674					5,635			
121	Malden, Mass.	17,330	8,993	8,205	\$132		\$2,337	494	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	1,291	
139	Joplin, Mo.	75	75										75				
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: <sup>3</sup>																
1905	\$10,293,423	\$6,674,820	\$3,526,953	\$91,650	\$464,514	\$407,855	\$4,118,346	\$1,897,569	( <sup>4</sup> )	( <sup>4</sup> )	\$568,571	\$4,635	( <sup>4</sup> )				
1904	8,462,241	5,572,495	2,833,295	55,451	567,486	164,426	2,314,957	1,339,100	( <sup>4</sup> )	( <sup>4</sup> )	484,079	9,808	( <sup>4</sup> )				
1903	7,319,510	4,788,497	2,474,031	56,982	509,222	121,791	2,124,805	1,333,370	( <sup>4</sup> )	( <sup>4</sup> )	466,002	11,019	( <sup>4</sup> )				
1902 <sup>4</sup>	6,724,315	4,332,002	2,912,313	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	74,058,119	72,512,236	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>4</sup> )				
Group I:																	
1905	7,736,927	5,062,631	2,614,447	59,849	302,585	372,900	3,068,040	1,355,326	( <sup>4</sup> )	( <sup>4</sup> )	458,596	3,789	( <sup>4</sup> )				
1904	6,114,923	4,118,323	1,996,804	29,796	416,879	130,472	1,308,071	825,367	( <sup>4</sup> )	( <sup>4</sup> )	394,269	9,436	( <sup>4</sup> )				
1903	5,393,503	3,552,881	1,803,181	37,441	372,629	99,196	1,305,908	880,293	( <sup>4</sup> )	( <sup>4</sup> )	380,383	10,767	( <sup>4</sup> )				
1902 <sup>4</sup>	6,504,813	3,301,225	2,203,586	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	73,060,801	71,969,037	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>4</sup> )				
Group II:																	
1905	1,357,258	877,897	470,054	9,307	93,301	17,268	532,590	255,082	( <sup>4</sup> )	( <sup>4</sup> )	74,837	243	( <sup>4</sup> )				
1904	1,191,870	790,857	394,101	6,912	108,287	26,607	500,132	219,331	( <sup>4</sup> )	( <sup>4</sup> )	63,592		( <sup>4</sup> )				
1903	1,007,010	639,428	361,010	6,572	63,104	10,320	419,563	254,050	( <sup>4</sup> )	( <sup>4</sup> )	52,675	18	( <sup>4</sup> )				
1902 <sup>4</sup>	6913,830	572,880	340,950	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	7553,072	7278,069	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>4</sup> )				
Group III:																	
1905	863,925	521,954	327,023	14,948	49,950	16,454	362,804	206,467	( <sup>4</sup> )	( <sup>4</sup> )	26,743	562	( <sup>4</sup> )				
1904	814,938	488,198	310,316	16,424	48,325	6,505	365,987	221,788	( <sup>4</sup> )	( <sup>4</sup> )	18,389	335	( <sup>4</sup> )				
1903	695,862	449,621	235,813	10,428	57,089	9,647	301,984	155,035	( <sup>4</sup> )	( <sup>4</sup> )	18,393	184	( <sup>4</sup> )				
1902 <sup>4</sup>	620,666	343,287	277,429	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	7329,962	7202,924	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>4</sup> )				
Group IV: <sup>5</sup>																	
1905	335,313	212,338	115,429	7,546	18,678	1,233	154,912	80,694	( <sup>4</sup> )	( <sup>4</sup> )	8,395	41	( <sup>4</sup> )				
1904	310,510	175,117	132,074	3,319	13,995	842	140,767	72,614	( <sup>4</sup> )	( <sup>4</sup> )	7,829	37	( <sup>4</sup> )				
1903	223,135	146,567	74,027	2,541	16,400	2,628	97,350	43,992	( <sup>4</sup> )	( <sup>4</sup> )	4,551	50	( <sup>4</sup> )				
1902 <sup>4</sup>	6205,008	114,660	90,348	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	7114,284	772,206	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>4</sup> )				

<sup>1</sup> Payments in error subsequently corrected by refund receipts.

<sup>2</sup> Given in Table 7 as net or corporate interest payments paid or payable from general revenues and from special assessments.

<sup>3</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

<sup>4</sup> Expenses for parkways and bridges, zoological collections, playgrounds, and trees in streets included under "miscellaneous" expenses for parks, gardens, etc.

GENERAL TABLES.

ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.				
VII.—Recreation—Continued.										VIII.—Interest. <sup>2</sup>						IX.—Miscellaneous.			
Parks, gardens, etc.—Continued.						Baths, bathing beaches, etc.		Celebrations, entertainments, and miscellanous.		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.					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	118				
										40,773	74			74	119				
										53,323	4,327		34	4,293	120				
\$106	\$15			\$3,821	380			\$440		70,368	11,124		6,378	4,746	121				
					140					65,359	3,944		2,661	1,283	122				
										33,261	2,196	\$520		1,676	123				
		\$1,868	394							27,925	1,531		348	1,183	124				
				605	116					77,951	2,934		916	2,018	125				
	100	10,144	1,656					\$67	1,738	22,590	55		55		126				
									333	47,484	3,533			3,533	127				
										37,983	13,347		10,893	2,454	128				
613	471	2,827	478						1,279	56,374	5,912		5,029	883	129				
									1,588	157,155	3,073		1,307	1,766	130				
										31,737	34,042	2,500	5,165	26,377	131				
	20		4,634						545	42,856	3,399		870	2,529	132				
										73,161	66,910		66,682	228	133				
										18,961	32,081	5,266	24,683	2,132	134				
										41,176	100		100		135				
										51,444	9,218		5,311	3,907	136				
										22,540	950		950		137				
										51,273	7,413		6,846	567	138				
										8,430	1,113		409	704	139				
										70,572	1,221			1,221	140				
										43,351	4,744		327	4,417	141				
										43,970	4,260		3,235	1,025	142				
										10,749	702		627	75	143				
										500	25,340	150	120	7,095	144				
										275	63,501		90,153	2,801	145				
											23,160		120	3,091	146				
										65	20,608		2,375	2,708	147				
											55,966		50	1,787	148				
											42,284		685	4,119	149				
										2,526	1,531		45	9,331	150				
										495	19,844			4,115	151				
											91,517		1,507	9,067	152				
											27,873		7,131	2,323	153				
											10,018		3,025	3,846	154				

according to population in 1905: 1902 to 1905.

(1)	(2)	(3)	(4)	\$1,084,627	\$892,356	\$401,919	\$208,192	\$36,843	\$407,996	\$34,227,082	\$5,408,973	(5)	\$2,737,665	\$2,671,308
(2)	(3)	(4)	(5)	\$1,845,484	\$769,656	305,649	148,658	34,840	458,098	32,071,101	5,019,410	(6)	2,073,859	\$2,945,551
(3)	(4)	(5)	(6)	\$1,364,091	\$618,745	264,057	125,296	70,320	320,792	28,733,838	7,169,139	(7)	2,518,805	\$4,650,334
(4)	(5)	(6)	(7)	(7)	(7)	243,107	83,643	30,776	316,434	28,290,586	16,888,641	(8)	3,677,444	\$13,211,197
(5)	(6)	(7)	(8)	\$844,402	\$523,649	353,787	171,628	35,221	247,004	20,850,174	3,641,944	(9)	1,824,528	\$1,817,416
(6)	(7)	(8)	(9)	\$1,705,471	\$683,346	261,928	108,544	31,705	269,435	19,375,949	3,106,394	(10)	1,435,472	\$1,670,922
(7)	(8)	(9)	(10)	\$1,202,802	\$560,142	229,415	96,675	61,744	193,549	16,914,120	4,290,585	(11)	1,388,564	\$2,902,021
(8)	(9)	(10)	(11)	(7)	(7)	212,458	51,028	27,966	193,521	16,503,589	13,377,719	(12)	2,709,387	\$10,668,332
(9)	(10)	(11)	(12)	\$151,315	\$101,377	25,557	20,644	297	84,747	5,308,016	745,587	(13)	358,202	\$387,385
(10)	(11)	(12)	(13)	\$92,257	\$44,880	24,986	21,924	1,603	88,271	5,042,731	751,658	(14)	318,798	\$432,860
(11)	(12)	(13)	(14)	\$86,228	\$32,076	16,238	14,519	1,620	56,599	5,074,411	1,173,715	(15)	727,145	\$446,570
(12)	(13)	(14)	(15)	(7)	(7)	17,403	17,473	2,405	45,408	5,085,166	1,209,406	(16)	409,973	\$799,433
(13)	(14)	(15)	(16)	\$60,905	\$48,202	20,294	14,636	1,258	55,650	4,977,293	423,513	(17)	193,749	\$229,764
(14)	(15)	(16)	(17)	\$37,396	\$31,088	16,612	15,671	1,489	51,353	4,878,088	661,551	(18)	172,595	\$488,956
(15)	(16)	(17)	(18)	\$49,450	\$14,642	16,926	13,058	5,779	53,675	4,647,062	883,632	(19)	203,530	\$680,102
(16)	(17)	(18)	(19)	(7)	(7)	12,916	13,327	359	61,178	4,523,015	1,471,266	(20)	420,964	\$1,050,302
(17)	(18)	(19)	(20)	\$28,005	\$19,128	2,281	1,284	67	20,595	3,091,599	597,929	(21)	361,186	\$236,743
(18)	(19)	(20)	(21)	\$10,360	\$10,342	2,123	2,519	43	49,039	2,774,333	499,807	(22)	146,994	\$352,813
(19)	(20)	(21)	(22)	\$25,611	\$11,885	1,478	1,044	1,177	16,969	2,098,245	821,207	(23)	199,566	\$621,641
(20)	(21)	(22)	(23)	(7)	(7)	330	1,815	46	16,327	2,178,816	830,250	(24)	137,120	\$693,130

<sup>5</sup> Expenses for salaries and wages included under "all other" miscellaneous expenses.  
<sup>6</sup> Service transfers not included in the classification by departments, offices, and accounts.  
<sup>7</sup> 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).
						Total.	Payments to public.		Classified by object.				
							Corporate.	Temporary. <sup>1</sup>	Salaries and wages.	Interest. <sup>2</sup>	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	1,814,252	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	\$377,340	2,893,474	2,893,474	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	Allegheny, Pa.....	325	325		410,149	410,149	410,149		184,624	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		1,300		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	1,397
46	Lowell, Mass.....				175,416	174,001	174,001		82,127	54,197	37,677	1,415
47	Hartford, Conn.....	5		5	140,609	140,609	140,609	59,499	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	155,366	155,365		30,030	73,520	51,815	

<sup>1</sup> Payments in error made by industries and subsequently corrected by refund receipts.

<sup>2</sup> Connected with penal institutions, except in the case of St. Louis.

<sup>3</sup> 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.

<sup>4</sup> Exclusive of expenses for interest.

<sup>5</sup> 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.



## 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 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. <sup>1</sup>	Salaries and wages.		Interest.	Miscellaneous objects.			
51	Trenton, N. J.	\$383	\$300	\$83	\$86,383	\$86,383	\$86,383		\$32,348	\$28,722	\$25,313			
52	Wilmington, Del.				92,639	92,639	92,639		39,203	16,125	37,311			
53	Camden, N. J.				139,207	139,207	139,207		48,284	51,590	39,333			
54	Bridgeport, Conn.	100	100		1,410	1,410	1,410		1,200		210			
55	Lynn, Mass.	833		833	190,885	190,763	190,763		73,939	77,291	39,533	\$122		
56	Troy, N. Y.	342		342	160,878	160,878	160,878		70,918	64,325	25,635			
57	Des Moines, Iowa.				12,802	12,802	12,802		10,758		2,064			
58	New Bedford, Mass.	25		25	158,986	158,186	158,114	\$72	59,337	74,420	24,429	800		
59	Springfield, Mass.				107,596	107,464	107,464		33,350	29,275	44,839	132		
60	Oakland, Cal.				3,699	3,699	3,699		1,794		1,905			
61	Lawrence, Mass.				109,335	108,350	108,344	6	48,685	32,010	27,655	985		
62	Somerville, Mass.				116,842	116,842	116,842		21,117	60,641	35,084			
63	Kansas City, Kans.	219		219	562	562	562		360		202			
64	Savannah, Ga.				97,923	97,923	97,903	20	34,260	45,680	17,983			
65	Hoboken, N. J.				183,429	183,429	183,429		15,549	900	166,980			
66	Peoria, Ill.	26		26	10,321	10,321	10,321		3,303		7,018			
67	Duluth, Minn.				265,474	265,441	265,441		33,641	123,222	108,578	33		
68	Utica, N. Y.	501		501	128	128	128		62		66			
69	Manchester, N. H.				82,010	79,359	79,359		30,116	33,640	15,603	3,551		
70	Evansville, Ind.	243	25	218	102,782	102,782	102,782		53,007	24,000	25,775			
71	Yonkers, N. Y.	80		80	155,366	155,366	155,273	93	45,687	68,000	41,679			
72	San Antonio, Tex.				15,295	15,295	15,295		14,291		1,004			
73	Elizabeth, N. J.	1,000	1,000		247	247	247				247			
74	Waterbury, Conn.	200	300		60,781	60,781	60,781		13,285	33,961	13,535			
75	Salt Lake City, Utah.				127,509	124,230	124,230		91,682	11,977	20,571	3,079		
76	Erie, Pa.	46		46	82,673	82,673	82,673		21,751	20,000	40,922			
77	Wilkesbarre, Pa.				1,792	1,792	1,792		1,638		154			
78	Schenectady, N. Y.				73,340	73,340	73,302	38	10,363	36,350	26,627			
79	Norfolk, Va.				126,457	126,457	126,457		43,935	50,238	32,284			
80	Houston, Tex.				11,765	11,765	11,765		4,122	5,450	2,193			
81	Charleston, S. C.	198		198	3,947	3,947	3,947		3,307		640			
82	Harrisburg, Pa.				96,629	96,629	96,629		23,990	34,271	38,368			
83	Portland, Me.				50,751	50,751	50,751		22,781		27,970			
84	Dallas, Tex.				116,437	115,687	114,412	1,275	38,147	5,576	71,964	750		
85	Tacoma, Wash.				256,234	256,234	256,234		89,804	104,000	62,430			
86	Terre Haute, Ind.	25		25	10,318	10,318	10,318		7,629		2,689			
87	Youngstown, Ohio.	718	629	89	67,519	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	15,015	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	

<sup>1</sup> Payments in error made by industries and subsequently corrected by refund receipts.<sup>2</sup> 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.

WITH ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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.

Classified by industries.

Waterworks.		Electric light works.		Gas works.		Markets and public scales.		Docks, wharves, and landings.		Cemeteries and crematories.		Institutional industries. <sup>4</sup>		All other industries.		City number.
Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	
\$32,348	\$25,313					\$500		\$400	\$232							51
38,303	37,079									\$2,504						52
45,720	39,333							1,200	210							53
52,881	30,093									21,058	\$9,562					54
68,818	25,384					1,500	\$87	156	600	8						55
33,942	15,894					1,061	292		934	864	1,772					56
33,350	44,971								1,794	1,905	24,461	8,471				57
38,006	25,601															58
21,117	35,084									10,679	2,949					59
22,611	14,701					3,402	1,551	2,700	1,085	360	202					60
12,989	166,347									5,547	646					61
										2,500	633					62
23,973	25,843			\$8,768	\$82,521	997	373		25			\$1,235	\$5,463	\$1,071	\$1,157	63
						900	247									64
19,049	8,744					514	36			62	66					65
41,662	23,349					1,906	60	1,362	365	10,553	10,374					66
										8,077	2,001					67
44,443	41,414					720	105	524	160					6,588	68	68
						4,320	891			3,383	45					69
							89			158						70
13,285	13,585															71
42,411	12,289									12,093	4,919			37,178	6,442	72
																73
21,666	39,937						546	85								74
																75
10,363	26,605									1,638	154					76
32,059	28,754					2,351	1,250			9,525	2,280				22	77
						4,122	2,193									78
						3,307	609									79
23,990	38,368															80
																81
																82
																83
34,499	63,677															84
40,616	22,493	\$43,288	\$39,629					900	308					3,648	9,037	85
										7,629	2,689					86
38,688	18,718					600	13									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											89
						1,206	897									90
21,781	12,891					402				\$4,367	\$540					91
17,489	26,233									3,331	2,199					92
18,111	20,287					463	43									93
18,832	15,033					300	153									94
23,652	20,664					1,551	174	\$175						\$1,627	\$1,167	95
10,436	6,626															96
34,476	18,379															97
																98
29,263	26,951									1,911	328					99
12,619	21,386						220			3,053	1,815					100
35,314	19,889									1,637	49					101
7,060	5,884							720	\$1,484	125						102
										7,778	1,211			11,392	7,308	103
16,372	102,783															104
16,148	17,105					1,993	1,401	2,753	438	2,850	2,307			1,083		105
						604										106
32,045	34,763					759	234									107
12,057	8,097															108
																109
14,204	14,384					2,264	902			825						110
30,368	77,442			50,271	46,994	2,058	2,134	591	197	807	392					111
14,458	13,148					540	571				197					112
15,398	18,593	10,402	16,559				70			152	20					113

<sup>3</sup> Exclusive of expenses for interest.

<sup>4</sup> 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. <sup>1</sup>	Salaries and wages.			Interest. <sup>2</sup>		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							
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	59,735	59,677	59,677	\$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	5,289	5,289	27			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	45,380	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

	Total payments for investment expenses.	For salaries and wages.	For all other objects.	Total payments for industrial expenses.	Total.	Classified by character.	Classified by object.	Payments to departments, offices, industries, and funds (service transfers).
Grand total: <sup>6</sup>	\$590,370	\$168,808	\$421,562	\$41,743,252	\$41,665,585	\$41,584,559	\$81,026	\$13,064,749
1905	741,487	120,700	290,787	41,833,086	41,735,494	(e)	(e)	12,916,655
1904	7439,812	82,180	357,632	37,910,353	37,745,271	(e)	(e)	12,411,744
1903	7143,301	79,372	63,929	33,882,922	33,838,492	(e)	(e)	11,271,773
1902								13,924,805
Group I:								8,641,914
1905	7526,836	126,905	7399,931	26,940,503	26,888,242	26,870,151	18,091	8,369,230
1904	7353,294	110,691	242,603	27,802,336	27,725,068	(e)	(e)	12,112,454
1903	7376,649	74,325	302,324	23,993,311	23,854,043	(e)	(e)	9,004,680
1902	791,727	41,984	49,743	21,531,022	21,515,154	(e)	(e)	8,473,158
Group II:								8,834,411
1905	747,123	33,906	713,217	6,401,486	6,395,331	6,394,368	963	8,565,798
1904	41,015	4,375	36,640	5,972,654	5,967,251	(e)	(e)	8,695,798
1903	48,822	2,168	46,654	5,966,942	5,961,149	(e)	(e)	5,024,206
1902	40,113	30,718	9,395	5,172,303	5,172,303	(e)	(e)	1,769,887
Group III:								1,508,029
1905	78,289	5,159	73,130	5,000,731	4,986,906	4,925,815	61,091	1,683,019
1904	9,354	4,766	4,588	4,713,037	4,703,174	(e)	(e)	1,455,321
1903	7,124	3,025	4,099	4,282,542	4,274,233	(e)	(e)	1,348,192
1902	5,516	2,825	2,691	4,135,729	4,116,199	(e)	(e)	1,101,966
Group IV: <sup>6</sup>								849,154
1905	78,122	2,838	75,284	3,400,532	3,395,106	3,394,225	881	1,190,149
1904	7,824	868	6,956	3,345,059	3,340,001	(e)	(e)	1,106,842
1903	7,217	2,662	4,555	3,667,558	3,655,846	(e)	(e)	830,966
1902	5,945	3,845	2,100	3,036,540	3,034,836	(e)	(e)	1,171,712

<sup>1</sup> Payments in error made by industries and subsequently corrected by refund receipts.

<sup>2</sup> 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.

<sup>3</sup> Exclusive of expenses for interest.

<sup>4</sup> Connected with penal institutions, except in the case of St. Louis.

WITH ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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. <sup>4</sup>		All other industries.		
Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	Salaries and wages.	All other. <sup>3</sup>	
\$11,353	\$22,033							\$352	\$157	\$107					\$377	113
16,620	21,764					\$1,525	\$126			3,651	\$955					114
						480										115
										3,128	198					116
																117
						712	204			420						118
						150										119
34,739	20,010					1,688				10,271	4,155					120
24,553	12,326									10,376	2,900				\$2,043	121
14,855	9,327					1,100	929								3,524	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															129
10,310	10,361									526	25					130
																131
										7,388	2,687					132
						1,440	84									133
19,514	14,630	\$32,348	\$58,327							420						134
																135
17,107	18,933															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
16,807	18,797									1,156	507			7,072	867	143
										5,239	177					144
8,341	7,157															145
15,927	19,657															146
8,353	6,619															147
						610	259			4,245	1,001					148
20,873	10,244	17,102	23,407			1,440	59									149
24,643	14,715								94	2,904	508					150
										8,774	968					151
										1,312	923					152
22,967	18,253						40			344	199				1,103	153
15,273	12,934														336	154
9,657	8,750					2,122	124							2,959	2,114	155

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	262,311			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															46,840
1,599,221	1,355,046	6,344	4,488			111	50,826	39,795	27,879	7,462	102,039	37,316				47,766
1,297,328	1,865,135	9,118	6,769			183	49,883	46,071	20,966	4,654	102,985	39,109				19,433
1,258,281	1,150,068						45,234	25,108	11,453	4,328	99,140	40,041				20,931
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	98,286	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	118,336	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	

<sup>2</sup> Includes \$23 for a service transfer.  
<sup>3</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.  
<sup>4</sup> Including service transfers in certain cities.  
<sup>5</sup> Not reported separately.  
<sup>6</sup> 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). <sup>6</sup>	City government.	School districts.	Other divisions of the government of the city.
			Total.	Net or corporate. <sup>1</sup>			Temporary (accrued interest). <sup>5</sup>					
				Total.	Paid or payable from—							
	General revenues. <sup>2</sup>	Special assessments. <sup>3</sup>	Industrial income. <sup>4</sup>									
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	\$26,239	\$1,085,110
3	Philadelphia, Pa.....	2,344,561	2,036,230	2,015,874	1,136,231		870,643	20,356	308,331	2,343,370		1,191
4	St. Louis, Mo.....	809,924	809,924	809,924	572,858		237,066			809,924		
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	149,398	\$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.....	445,055	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			4,719	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		

<sup>1</sup> Net or corporate interest payments are the gross interest payments to public less the accrued interest payments included therein.

<sup>2</sup> Included in Table 5 as general expenses for interest.

<sup>3</sup> Included in Table 5 as special service expenses for interest.

<sup>4</sup> Included in Table 6 as industrial expenses for interest.

<sup>5</sup> 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.

<sup>6</sup> 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.

<sup>7</sup> 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."

<sup>8</sup> Exclusive of \$66,404 included in Table 9 as an outlay for "all other" industries.

# GENERAL TABLES.

**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). <sup>6</sup>	City government.	School districts.	Other divisions of the government of the city.		
			Total.	Net or corporate. <sup>1</sup>			Temporary (accrued interest). <sup>5</sup>	Total.					Total.	Total.
				General revenues. <sup>2</sup>	Special assessments. <sup>3</sup>	Industrial income. <sup>4</sup>								
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.....	182,404	179,984	179,984	125,787		54,197		2,510	182,494				
47	Hartford, Conn.....	258,379	234,911	233,037	205,937		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	136,606	73,743	5,363	51,590	1,251	10,938	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	59,083	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			

<sup>1</sup> Net or corporate interest payments are the gross interest payments to public less the accrued interest payments included therein.

<sup>2</sup> Included in Table 5 as general expenses for interest.

<sup>3</sup> Included in Table 5 as special service expenses for interest.

<sup>4</sup> Included in Table 6 as industrial expenses for interest.

<sup>5</sup> 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.

<sup>6</sup> 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.							Temporary (accrued interest). <sup>6</sup>	Payments to funds and divisions of the government of the city (interest transfers). <sup>6</sup>	City government.	School districts.	Other divisions of the government of the city.
			Total.	Net or corporate. <sup>1</sup>				Industrial income. <sup>4</sup>						
				Total.	General revenues. <sup>2</sup>	Special assessments. <sup>3</sup>								
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		4,074	123,849				
90	Akron, Ohio.	64,428	56,897	56,115	35,276	19,167	1,672		7,531	56,608	7,820			
91	Brockton, Mass.	123,384	112,709	112,087	56,727		55,360		622	123,384				
92	Saginaw, Mich.	79,943	77,209	77,142	20,485	36,529	20,128		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.	43,281	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	5,100	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	99,375	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		392	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	25,903	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				

<sup>1</sup> Net or corporate interest payments are the gross interest payments to public less the accrued interest payments included therein.<sup>2</sup> Included in Table 5 as general expenses for interest.<sup>3</sup> Included in Table 5 as special service expenses for interest.<sup>4</sup> Included in Table 6 as industrial expenses for interest.<sup>5</sup> 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.<sup>6</sup> 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.

**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). <sup>1</sup>	
			Payments to public.									
			Total.	Classified by character.			Classified by object.					
				Corporate.	Temporary.		For permanent improvements and additions.					For purchase of equip-ment.
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.						
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	5,225	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	869,470	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.....	933,288	933,288	933,288	.....	.....	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	1,976	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	Seranton, 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	.....

<sup>1</sup> 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.								Payments to departments, offices, industries, and funds (service transfers). <sup>1</sup>		
			Payments to public.										
			Total.	Classified by character.			Classified by object.						
				Corporate.	Temporary.	Payments in errors subsequently corrected by refund receipts.	For permanent improvements and additions.						
				Salaries and wages.	Land.	Contract work.	Materials and miscellaneous.	For purchase of equipment.					
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.	119,618	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	55,796	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		57		13,644	2,150	103,310	21,643	5,800	
67	Duluth, Minn.	417,473	417,473	417,473				2,220	27,898	319,665	62,606	15,684	
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				27,860	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	15,608	
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			175,908	27,076	5,990	

<sup>1</sup> 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.										Payments to departments, offices, industries and funds (service transfers). <sup>1</sup>
			Payments to public.										
			Total.	Classified by character.				Classified by object.					
				Corporate.	Temporary.		For permanent improvements and additions.	Salaries and wages.	Land.	Contract work.	Materials and miscellaneous.	For purchase of equipment.	
	Payments in error subsequently corrected by refund receipts.	Payments for outlays offset by receipts from sales of real property.											
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	Brockton, 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				11,188	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	20,200	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.	89,163	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	70,774	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	

<sup>1</sup> Connected with permanent improvements and additions.

STATISTICS OF CITIES.

TABLE 9.—PAYMENTS FOR OUTLAYS, WITH ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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. <sup>2</sup>	Receipts from general revenues.	Receipts from special assessments. <sup>2</sup>			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	75,662
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	\$388,029	\$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	826,944	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	1,034,512	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	Paterson, 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	.....	309,054	.....	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	79,418	.....	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

<sup>1</sup> Payments in error subsequently corrected by refund receipts, together with the amount of payments for outlays offset by receipts from sales of real property.

<sup>2</sup> Outlays met by issuing special assessment bonds included under "receipts from special assessments," and not under "receipts from general bonds."

GENERAL TABLES.

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 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.							
\$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	581,017	177,277	
2,085,331	92,128	3,792,037	956,238	3,708,662	25,078	3,708,662	315,687	452,537	.....	3,807,415	3,807,415	205,923	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	.....	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	90,389	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	.....	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
177,332	.....	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	358,001	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	55,808	.....	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	508	.....	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	.....	123,972	.....	123,972	2,524	3,188	.....	129,105	129,105	.....	.....	48
71,466	5,099	128,746	6,909	51,164	2,484	77,222	.....	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 capitol approaches.

TABLE 9.—PAYMENTS FOR OUTLAYS, WITH ASSOCIATED TEMPORARY PAYMENTS,<sup>1</sup> 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. <sup>2</sup>	Receipts from general revenues.	Receipts from special assessments. <sup>3</sup>			Total.	General government.	Protecti of life a nd property	
					Total.	For health conserva- tion and sanitation.	For high- ways.				For indus- tries.
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		2,2	
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			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	74,060		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	
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	17,2	
79	Norfolk, Va.	169,537		169,537				88,733		16,5	
80	Houston, Tex.	155,137	72,682	82,455				155,137		6,5	
81	Charleston, S. C.	49,045		49,045				49,045		1,6	
82	Harrisburg, Pa.	372,604	156,707	146,165	69,732		69,732	216,153		5,6	
83	Portland, Me.	209,475		200,486	8,989	7,596	1,393	209,475		10,1	
84	Dallas, Tex.	203,612		203,612				71,179	1,596	12,2	
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	19,9	

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	12
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		54,880	180,494		2,29
94	Lancaster, Pa.	268,116	206,911	61,205				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		15,5
99	Pawtucket, R. I.	384,782		384,782				315,852		20,7
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				80,825		27,30
104	Mobile, Ala.	178,327		178,327	35,690	20,685	15,005	162,648		7,74
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			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

<sup>1</sup> 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.

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.	Sidewalks.	All other.		Schools.	Libraries, art galleries, and museums.							
\$117,302		\$66,419		\$3,756	\$1,593	\$49,479	\$7,291	\$16,131		\$115,710	\$115,710			51
44,792		43,601				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									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		164,915	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				3,683						81
34,014		45,675		24,191		58,742		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	129,742		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		\$15,440	\$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	10,878	575	112,193	2,813			114,352	114,217		\$135	91
39,321	2,733	74,044	62,930	114,012		58,894	1,633	7,838		21,003	13,014		7,989	92
15,336		72,373	106	66,518		7,530	2,841	13,500		44,674	44,674			93
135,112		10,644		12,897		71,798				37,365	37,365			94
20,374	1,194	63,397	13,503	4,355	1,448	8-3	834	623		13,868	13,868			95
22,232		10,115		162,888		5,368	300			52,051	52,051			96
98,044	3,770	63,890	87,932	134,404				5,654		252,365	252,365			97
6,338	4,756	241,204	48,626	61,686		153,735		4,798						98
21,645		16,651		239,534	1,308	6,324	2,564	7,104		68,930	65,681		3,249	99
75,752		137,542	21,420	11,424		132,898	593	1,617		34,698	34,698			100
22,546	480	28,261	17,182	1,983	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		1,406				15,228	15,228			103
		160,908		15,679						13,178	13,178			104
11,452		30,525		4,700		65,515	794			12,447	12,447			105
9,719	5,777	75,011		8,117		1,040	10,911			16,715	16,467		248	106
15,101		656		11,649										107
23,341	498	10,834		61,624		1,316								108
1,119		13,698	6,977	12,432		11,512	1,734			35,555	35,555			109
5,959	190	18,243	416	6,122	36,502	2,355	1,423			93,716	86,274	7,330	112	110
12,836	1,200	75,277	5,213	28,165	4,488	54,477	910			64,329	64,329			111
23,194		140,598	20,503	2,555		54,957	2,329	165		16,572	12,536	3,993	43	112
15,984		24,311	136	8,619		10,463				57,514	57,514			113
26,291	225	184,460		40,101		99,302	2,804	16,431		1,200			1,200	114
6,676	11,695	2,825	35,548	2,407		31,701	1,021			99,381	99,381			115
7,293				301,330		57,650	1,173	1,303						116
15,488	1,400	28,981		10,958		74,109		148		375			375	117

\* 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,<sup>1</sup> 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. <sup>2</sup>	Receipts from general revenues.	Receipts from special assessments. <sup>2</sup>			Groups of departments, offices and accounts.			
					Total.	For health conservation and sanitation.	For highways.	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		56,584		
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					233,891	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					68,604		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		144,539		
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

<sup>1</sup> 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.

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.							
			\$3,282	\$6,557		\$127,577	\$1,461	\$6,174						118
\$163,382	\$550	\$13,005		4,455		40,941		932						119
16,500		169,614	2,757	51		46,737	6,706	39,023		\$17,541	\$14,992		\$2,549	120
13,707	14,132			7,760		22,122				16,551	16,551			121
40,507		48,587		1,381			8,497			87,717	87,195		522	122
4,006		27,935		5,016		12,400	3,831							123
9,171			3,572	24,791		19,320				10,756	10,756			124
128,377		34,108	3,929	60,291		5,506	702	2,562		13,933	13,933			125
200,194	3,881	5,341		12,199	\$500	3,227		3,810		18,717	18,717			126
		192,879	63,568			100,756	42,296	3,985		52,489	52,489			127
6,408		4,113		10,491		2,555		1,458						128
2,546	275	40,719	2,480	15,926	20	4,463				13,559	13,559			129
31,932	11,706		7,654	141,838		42,622		4,000		32,653	32,653			130
2,775		125,922	6,720	598		50,779	756	1,227		2,905			2,905	131
10,947	10,800	82,029	1,705	4,072		5,788				1,642			1,642	132
		23,337		1,469	4,243			95		150			150	133
9,637	430	37,476		1,817		42,928		226		332			332	134
44,690		72,259	607	52			4,895			70,689	30,886	\$39,803		135
1,664		96,636	8,236	3,755		81,624	24,379							136
17,319		33,939	4,421			14,799	3,569			17,673	17,055		618	137
9,053		4,050	671	8,397		95,707	34,934							138
12,123	1,026	1,340	5,439	51,200		1,799		4,013		32,453		29,191	3,262	139
46,782	22,564	17,386		505,514	1,205					11,173	11,173			140
16,150		5,914	4,804	58,717		10,287	5,006	1,126		17,934	17,456		478	141
8,930	1,530	469						414						142
10,102		46,441		1,393		1,475				53,571	35,059		18,512	143
6,998		90,332	2,408	43,021			1,294	886		2,199			2,199	144
16,672		38,100	4,759	18,601	250	2,925	521	1,305		25,747	25,747			145
17,982		26,156				4,490	1,051	2,700		15,828	15,828			146
21,493	1,725	138,281	7,145	6,905		15,776	2,346	5,000		32,298	32,298			147
5,525		62,720	4,325	37,295		4,610	200	789		29,387	19,849	9,538		148
7,470		29,963				21,880	2,691	90		27,104	27,104			149
12,077		30,066		16,147		60,457	2,362	31,640						150
5,929		13,798	2,018	55,119		2,390	2,345	2,284						151
55,891			2,352	71,733		67,219	1,503	112,264		23,418	23,143		275	152
108,065		4,883	774	781						24,996	24,996			153
7,752		103,418	1,942	6,469		33,051		1,427		12,760	12,760			154

\* Outlays met by issuing special assessment bonds included under "receipts from special assessments," and not under "receipts from general bonds."

STATISTICS OF CITIES.

TABLE 10.—PAYMENTS AND RECEIPTS ON ACCOUNT OF INDEBTEDNESS,<sup>1</sup> 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). <sup>2</sup>	Total.	From public.	From city funds (investment transfers). <sup>2</sup>	Total.	From public. <sup>3</sup>	From city funds (investment transfers). <sup>2</sup>
	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	14,010,018
	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.....	139,952	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	.....	176,305	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	45,000
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	1,971,235	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, Neb.....	430,177	424,877	5,300	348,859	348,859	.....	481,318	476,018	45,300
33	New Haven, Conn.....	1,093,565	1,021,565	72,000	1,133,242	1,133,242	.....	39,677	111,677	472,000
34	Syracuse, N. Y.....	1,901,903	1,901,203	700	1,854,814	1,834,814	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	773,759	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	258,285	197,283	\$61,002
43	Albany, N. Y.....	578,466	517,834	60,632	487,674	487,674	.....	490,792	30,160	460,632
44	Grand Rapids, Mich.....	458,661	338,661	120,000	278,308	278,308	.....	180,353	60,353	120,000
45	Cambridge, Mass.....	331,433	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	44,500
47	Hartford, Conn.....	301,688	251,688	50,000	1,331,884	1,331,884	.....	1,030,196	1,080,196	450,000
48	Reading, Pa.....	20,637	19,337	1,300	128,100	128,100	.....	107,463	108,763	41,300
49	Richmond, Va.....	558,350	501,695	56,655	718,253	424,193	294,060	159,903	159,903	.....
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	410,700
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	370,572	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	.....	70,820	70,820	.....
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	.....

<sup>1</sup>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.

<sup>2</sup>Sinking, investment, and public trust funds.

<sup>3</sup>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."

<sup>4</sup>Excess of payments over receipts.

GENERAL TABLES.

TABLE 10.—PAYMENTS AND RECEIPTS ON ACCOUNT OF INDEBTEDNESS,<sup>1</sup> 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). <sup>2</sup>	Total.	From public.	From city funds (investment transfers). <sup>2</sup>	Total.	From public. <sup>3</sup>	From city funds (investment transfers). <sup>2</sup>
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	187,412	186,895	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	44,349	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					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	501,553	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	42,248	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	114,627	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	Cheelsea, 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	

<sup>1</sup>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.

<sup>2</sup>Sinking, investment, and public trust funds.

<sup>3</sup>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."

<sup>4</sup>Excess of payments over receipts.

STATISTICS OF CITIES.

TABLE 10.—PAYMENTS AND RECEIPTS ON ACCOUNT OF INDEBTEDNESS,<sup>1</sup> 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). <sup>2</sup>	Total.	From public.	From city funds (investment transfers). <sup>2</sup>	Total.	From public. <sup>3</sup>	From city funds (investment transfers). <sup>2</sup>
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	17,134	17,134	
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	19,157	21,918
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.

	1905	1904	1903	1902	1905	1904	1903	1902	1905	1904	1903	1902	1905	1904	1903	1902
Grand total: <sup>4</sup>	\$284,134,044	\$284,134,044	\$284,134,044	\$284,134,044	\$364,901,139	\$364,901,139	\$364,901,139	\$364,901,139	\$326,790,426	\$326,790,426	\$326,790,426	\$326,790,426	\$38,110,713	\$38,110,713	\$38,110,713	\$38,110,713
Group I:	212,224,780	212,224,780	212,224,780	212,224,780	279,899,440	279,899,440	279,899,440	279,899,440	252,926,535	252,926,535	252,926,535	252,926,535	26,972,905	26,972,905	26,972,905	26,972,905
Group II:	36,534,025	36,534,025	36,534,025	36,534,025	41,048,778	41,048,778	41,048,778	41,048,778	32,820,214	32,820,214	32,820,214	32,820,214	8,228,564	8,228,564	8,228,564	8,228,564
Group III:	20,629,408	20,629,408	20,629,408	20,629,408	25,987,978	25,987,978	25,987,978	25,987,978	24,131,901	24,131,901	24,131,901	24,131,901	1,856,077	1,856,077	1,856,077	1,856,077
Group IV: <sup>5</sup>	14,745,831	14,745,831	14,745,831	14,745,831	17,964,943	17,964,943	17,964,943	17,964,943	16,911,776	16,911,776	16,911,776	16,911,776	1,053,167	1,053,167	1,053,167	1,053,167

<sup>1</sup> 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.

<sup>2</sup> Sinking, investment, and public trust funds.

<sup>3</sup> 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."

<sup>4</sup> Excess of payments over receipts.

<sup>5</sup> 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. <sup>1</sup>	City government.	School districts.	Other divisions of the government of the city.	Total.	Taxes.		Special property and business.	Poll.
									General property.			
								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	\$8,988	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	.....
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	3,159,921	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	242,782	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	.....	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	.....	.....	.....
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	2,840,409	.....	204,972	2,547,742	2,483,059	64,625	.....	58
20	Indianapolis, Ind.....	2,572,655	2,571,821	834	1,526,936	.....	\$954,403	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	104,910	2,319,040	2,275,945	16,976	26,119	.....
25	Toledo, Ohio.....	1,899,554	1,899,529	25	1,303,942	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	.....	1,847,953	1,847,953	.....	.....	.....
29	Worcester, Mass.....	2,190,533	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.....	3,129,908	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	34,185
36	St. Joseph, Mo.....	814,775	814,430	345	516,794	296,923	1,058	637,512	622,081	1,133	14,298	.....
37	Paterson, N. J.....	1,945,062	1,945,062	.....	1,821,114	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	489,205	.....	1,123,256	1,123,256	.....	.....	.....
43	Albany, N. Y.....	1,324,912	1,315,560	9,352	1,317,380	.....	\$19,292	1,126,245	1,075,304	.....	\$50,941	.....
44	Grand Rapids, Mich.....	1,141,679	1,141,679	.....	685,029	453,047	.....	7,532	951,603	.....	.....	.....
45	Cambridge, Mass.....	1,929,160	1,921,083	8,077	1,925,737	.....	3,423	1,912,195	1,692,008	\$11,750	174,418	\$42,714
46	Lowell, Mass.....	1,560,504	1,559,049	1,455	1,552,004	.....	8,500	1,407,001	1,268,281	.....	102,660	36,060
47	Hartford, Conn.....	1,802,310	1,802,310	.....	1,539,129	256,367	6,814	1,660,782	1,378,606	.....	277,994	4,182
48	Reading, Pa.....	903,175	861,703	41,472	887,095	316,080	.....	721,830	702,172	2,779	8,814	8,065
49	Richmond, Va.....	1,428,161	1,420,030	8,131	1,390,437	.....	37,724	1,220,412	1,209,552	7,168	.....	3,692
50	Nashville, Tenn.....	939,638	939,519	117	939,638	.....	.....	633,823	626,770	7,053	.....	.....

<sup>1</sup> 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.  
<sup>2</sup> Includes service transfers to the amount of \$156,275. The temporary receipts from the public therefore aggregate \$1,323,012.  
<sup>3</sup> Includes service transfers for certain cities.

# GENERAL TABLES.

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## TEMPORARY RECEIPTS,<sup>1</sup> 1905; COMPARATIVE SUMMARY, 1902 TO 1905.

and the number assigned to each, see page 94.]

CLASSIFIED BY SOURCE—continued.													City num- ber.	
Licenses and permits.						Fines and forfeits.	Subventions, grants, and donations.					Miscel- laneous general revenues.		
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.				Total.
								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	72,989	79,791	183,279	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	529,630	524,555	5,000	84			6
584,174	553,980	13,022		867	10,705	9,247	330,108	204,301	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	17,503	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	322,459	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	190,449	130,864	7,168	11,339	7,168	2,487	204,972	185,514	\$4,067	5,391	10,000		19
244,382	140,889	32,181	4,615		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		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		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		6,430	17,420	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	1,347	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	\$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	2,240	3,300		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					

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. <sup>1</sup>	City government.	School districts.	Other divisions of the government of the city.	Total.	Taxes.		Special property and business.	Poll.	
									General property.				
								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			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		682,261	650,583	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		293,653	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	564,996				
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	58,863		609,243	637,867	578,001	1,286	32,080	26,500	
92	Saginaw, Mich.	586,158	584,507	1,651	584,295		1,863	481,941	455,996	25,945			
93	Lincoln, Nehr.	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		378,000	358,065				
96	Altos, Pa.	413,333	413,179	154	251,252	162,061		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.	574,576	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	435,756	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	446,166			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	Sloux 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			188,902	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.

TEMPORARY RECEIPTS,<sup>1</sup> 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.												City number.	
Licenses and permits.						Fines and forfeits.	Subventions, grants, and donations.				Miscellaneous general revenues.		
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.	
\$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		\$137	60
130,094	127,223	2,437		434	3,763	11,950			1,913	1,000	9,037		61
1,565	26	1,110		363	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		1,111	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		258	71
33,798	22,200	9,880	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				691	75
62,891	55,934	2,976	2,550		1,431	3,226	42,530	42,430		100		1,486	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	29,426	20,426	3,000			7,451	79
45,428	35,282	7,612	524		2,010	15,385	65,976	65,998			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	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				7	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	\$815	92
66,573	61,500	3,790	100		1,183	2,814	17,449	17,449					93
42,714	31,402	3,592			7,720	715	27,333	27,333					94
35,359	20,045	15,163	9	75	67	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	36	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				3	105
35,024	27,600	7,154			270	9,123	27,492	27,177			315	5	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			1,436		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				56	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. <sup>1</sup>	City government.	School districts.	Other divisions of the government of the city.	Total.	Taxes.		Special property and business.	Poll.
									General property.			
								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	150,592	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		3,499	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	303,657		815	
135	Jacksonville, Fla.	363,151	333,125	26	363,151			274,166	268,586	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	137,623		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	277,254	6	277,054			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	708,058	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: <sup>2</sup>											
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	\$4,175,270	\$9,851,991	\$1,061,838	
1904	359,248,249	( <sup>3</sup> )	298,153,695	285,062,946	2,728,566	9,320,943	1,041,240					
1903	336,748,931	( <sup>3</sup> )	280,807,517	268,029,087	3,120,371	8,659,670	998,389					
1902	327,700,163	( <sup>3</sup> )	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	231,029,725	( <sup>3</sup> )	194,293,144	185,884,767	1,738,369	6,479,384	130,624					
1903	218,109,113	( <sup>3</sup> )	184,067,035	175,634,117	2,245,823	6,026,578	160,817					
1902	214,381,626	( <sup>3</sup> )	183,275,291	176,062,167	1,857,081	5,173,771	182,272					
Group II:												
1905	57,554,820	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	( <sup>3</sup> )	45,311,641	43,777,488	450,483	856,571	227,099					
1903	51,918,358	( <sup>3</sup> )	42,511,887	41,019,622	433,102	838,146	221,017					
1902	47,607,880	( <sup>3</sup> )	38,510,330	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	( <sup>3</sup> )	35,813,420	33,833,764	287,457	1,324,238	367,961					
1903	40,349,093	( <sup>3</sup> )	33,378,780	31,611,431	238,683	1,168,667	359,989					
1902	39,520,431	( <sup>3</sup> )	32,706,895	30,838,833	317,200	1,122,060	328,782					
Group IV: <sup>3</sup>												
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	( <sup>3</sup> )	22,735,460	21,566,627	252,257	660,760	255,556					
1903	26,372,367	( <sup>3</sup> )	20,849,815	19,763,917	203,013	626,279	256,566					
1902	25,590,226	( <sup>3</sup> )	20,532,197	19,471,567	288,231	560,319	212,080					

<sup>1</sup> 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.

<sup>2</sup> Includes \$210 from service transfers.

<sup>3</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

# GENERAL TABLES.

TEMPORARY RECEIPTS,<sup>1</sup> 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.												City number.	
Licenses and permits.						Fines and forfeits.	Subventions, grants, and donations.				Miscel- laneous general revenues.		
Total.	Liquor licenses and taxes.	Other business licenses.	Dog licenses.	General licenses.	Depart- mental permits.		Total.	Subventions and grants from other civil div- isions.		Donations and gifts from private indi- viduals.			
							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					120
882	17	650		215		1,073	6,583		\$2,255	\$272	\$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	8,583	12,650	9,713	2,915	22			125
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				12,899	3,461			9,438			130
91,826	86,638	4,435	753			10,271	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		668	3,016	21,648	21,648					134
76,447	29,700	45,971	776		1,046	10,636	1,902		1,902				135
90,005	86,000	2,360	599			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	7,006,566	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	85,230	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	58,457	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	334,037	77,573
3,020,908	2,234,969	678,746	35,424	22,389	49,380	353,337	1,618,774	1,332,758	23,978	56,980	205,058	65,010

<sup>1</sup> Includes service transfers to the amount of \$156,275.  
<sup>2</sup> Not reported separately.  
<sup>3</sup> Includes service transfers to the amount of \$156,065.  
<sup>4</sup> Includes service transfers to the amount of \$210.

STATISTICS OF CITIES.

TABLE 12.—CORPORATE RECEIPTS FROM COMMERCIAL REVENUES, WITH CERTAIN ASSOCIATED TEMPORARY RECEIPTS,<sup>1</sup> 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.	Total corporate receipts from commercial revenues.	Corporate receipts from investment income. <sup>2</sup>	Corporate receipts from industrial income. <sup>3</sup>	Total corporate receipts.	RECEIPTS FROM SPECIAL SERVICE INCOME.						
						Corporate departmental receipts. <sup>4</sup>	Receipts other than departmental.					
							Classified by character.		Classified by source.			
							Corporate.	Temporary. <sup>1</sup>	Special assessments.	Privileges.		
				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	22,467,718	\$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.....		10,988,437	556,144	4,980,990	4,561,303	995,053	3,566,250	16,457	3,402,302	25,240	180,480	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	1,349,722	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	976,796	1,330,040	433,960	896,080	64,865	870,380	.....	90,565	.....
8	Buffalo, N. Y.....	1,704,082	97,809	782,873	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	225,956	.....	73,327	.....
19	Louisville, Ky.....	927,129	118,906	511,858	236,365	54,350	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	34,906	609,396	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	343,049	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	305,689	.....	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	143,004	39,554	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	.....	3,522	.....	5,320	15
39	Portland, Oreg.....	1,219,547	42,054	581,734	595,759	97,034	498,725	42	497,767	.....	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.....	537,751	60,863	323,429	153,459	10,639	142,820	.....	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	6,538	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	.....

<sup>1</sup> 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.

<sup>2</sup> Net or corporate interest receipts in Table 13.

<sup>3</sup> See Table 15.

<sup>4</sup> See Table 14.

<sup>5</sup> 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,<sup>1</sup> 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. <sup>2</sup>	Corporate receipts from industrial income. <sup>3</sup>	Total corporate receipts.	RECEIPTS FROM SPECIAL SERVICE INCOME.						
						Corporate departmental receipts. <sup>4</sup>	Receipts other than departmental.					
							Classified by character.		Classified by source.			
							Corporate.	Temporary. <sup>1</sup>	Special assessments.		Privileges.	
		Original assessment.	Penalties and collectors' fees.	Public service.	Minor.							
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	45,594	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	6,893	6,893	97,862	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.	260,980	24,559	113,476	112,945	82,943	30,062	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.	145,249	11,628	125,130	6,491	3,491	3,000				3,000	
95	Covington, Ky.	168,112		102,643	55,469	4,683	60,786		53,286		7,500	
96	Altoona, Pa.	113,757		96,560	17,167	6,377	10,790		8,036	2,694		
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	190,119	4,422	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.	174,559		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.	162,444		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			

<sup>1</sup> 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.

<sup>2</sup> Net or corporate interest receipts in Table 13.

<sup>3</sup> See Table 15.

<sup>4</sup> See Table 14.

<sup>5</sup> Service transfers for street sprinkling.

STATISTICS OF CITIES.

TABLE 12.—CORPORATE RECEIPTS FROM COMMERCIAL REVENUES, WITH CERTAIN ASSOCIATED TEMPORARY RECEIPTS,<sup>1</sup> 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. <sup>2</sup>	Corporate receipts from industrial income. <sup>3</sup>	Total corporate receipts.	Corporate departmental receipts. <sup>4</sup>	RECEIPTS FROM SPECIAL SERVICE INCOME.							
							Receipts other than departmental.							
							Classified by character.		Classified by source.					
							Corporate.	Temporary. <sup>1</sup>	Special assessments.		Privileges.			
		Original assessment.	Penalties and collectors' fees.	Public service.	Minor.									
113	Allentown, Pa.	\$83, C85	\$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, 864		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, 993		
124	Haverhill, Mass.	180, 546	28, 241	105, 767	46, 638	31, 564	15, 074		9, 912			5, 162		
125	Topeka, Kans.	200, 838	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, Mass.	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, 939	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	18	
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, 663	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.

	1905	1904	1903	1902
Grand total: <sup>5</sup>	\$118, 642, 580	\$8, 503, 171	\$57, 032, 060	\$53, 107, 409
1905	(7)	7, 156, 493	(7)	(7)
1904	(7)	7, 279, 670	(7)	(7)
1903	(7)	6, 406, 643	(7)	(7)
1902	(7)		(7)	(7)
Group I:				
1905	71, 600, 074	6, 115, 660	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, 160, 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: <sup>5</sup>				
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)

<sup>1</sup> 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.  
<sup>2</sup> Net or corporate interest receipts in Table 13.  
<sup>3</sup> 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). <sup>3</sup>	Investments of city funds. <sup>4</sup>	Current deposits.	Deferred payments of taxes.	Deferred payments of special assessments.	Accrued interest. <sup>5</sup>
			Total.	Net or corporate. <sup>1</sup>	Temporary (accrued interest). <sup>2</sup>						
	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	6,732,807	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	12,630	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		

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> Sinking, investment, and public trust funds.

<sup>5</sup> Accrued interest on loans issued by the various divisions of the government of the city.

<sup>6</sup> Includes service transfers to the amount of \$37,330.

<sup>7</sup> Service transfer from library to school public trust funds.

<sup>8</sup> 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). <sup>3</sup>	Investments of city funds. <sup>4</sup>	Current deposits.	Deferred payments of taxes.	Deferred payments of special assessments.	Accrued interest. <sup>5</sup>
			Total.	Net or corporate. <sup>1</sup>	Temporary (accrued interest). <sup>2</sup>						
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.	66,587	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	5,332	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	23,032	
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

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> Sinking, investment, and public trust funds.

<sup>5</sup> 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). <sup>3</sup>	Investments of city funds. <sup>4</sup>	Current deposits.	Deferred payments of taxes.	Deferred payments of special assessments.	Accrued interest. <sup>5</sup>	
			Total.	Net or corporate. <sup>1</sup>	Temporary (accrued interest). <sup>2</sup>							
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.	10,089	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						
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	29,488	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						
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				

<sup>1</sup> 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.

<sup>2</sup> 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.

<sup>3</sup> 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.

<sup>4</sup> Sinking, investment, and public trust funds.

<sup>5</sup> 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. <sup>1</sup>						
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	\$204,358
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	911,486	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	.....	2,289
9	San Francisco, Cal.....	324,805	324,165	324,165	.....	640	154,503	151,542	8,641	1,350	8,769
10	Pittsburg, Pa.....	78,923	78,923	78,923	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	130,495	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	Allentown, 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, Ore.....	97,288	97,288	97,034	254	.....	93,892	613	918	.....	1,855
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	897	.....	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

<sup>1</sup> Receipts in error subsequently corrected by refund payments.

GENERAL TABLES.

INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS<sup>1</sup>: 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	\$92,813	\$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	\$31,223	\$27,818	\$9,568	\$649,580	\$7,125	\$10,579	\$60,504		\$571,372	1
49,864	2,899		688	54	6,987	208,345	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	90,808	517	2,005	33,169		54,117	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		3,480			23,003	7,301	3,559	10,994	1,149		12
5,560	1,381		140		5,303		559	902		841		61		13
67,608			19		22,904	62,286		96,421	16,906	1,183	19,292	355	58,685	14
87,523						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		\$125	16
12,704	2,993				3,665	6,036		1,402		1,137	25	\$115	\$125	17
45,951	1,560	\$10			8	17,321	26,673	138			138			18
5,565		389	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		132	132		\$1,069	2,957	1,492	1,422		\$43		43
5,229	143			108	109	\$4,243	626	7,213	2,303	2,414	1,934	562		44
4,601	1,301			500	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		48	\$116		1,153			1,926	333	1,341	50	202		49
242	12				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	338		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					682		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. <sup>1</sup>						
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	341		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	7,326	103		1,173	2,154	224	650	3,228

<sup>1</sup> Receipts in error subsequently corrected by refund payments.

GENERAL TABLES.

INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS<sup>1</sup>: 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			40	1	\$600	\$87	1,270	\$487	300	\$430			\$53	62
66	26							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			32		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	2,239		18	18						74
5,840	84				3,517			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			4,056	586	348	154		2,968		82
4,640					4,640										83
								3,625	888	311		2,426			84
1,850				182	1,850			2,219	229	1,160		830			85
1,100					228			426	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					\$828		\$3	\$825				88
1,875	\$242				\$1,633			1,060	\$756	304					89
112	4				108			49		49					90
2,224	339		81		1,098	\$706		1,338	725	605	8				91
2,781	21			\$2	27	\$21	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		170					625		54	354	87	130		111
220	50							529		329					112
				6				194	148	46					113
6								2,634		193	2,441				114
56	56				278			12,634	12,309	22					115
322	41			3	478			695	43	26	582	303			116
478							578	925	75	215		635			117
578															
150					150			43	6	37					118
150	150				480										119
1,484	1,004							1,728	60	176	1,492				120
374	310		64		275			630	115	365	150				121
275								57		57					122
						1,230									
1,230					2,056		5	69	52	17					123
2,737	676				1,550			845	299	430	116				124
1,582	32							398		75	323				125
728	578	150						571	434	30	87				126
3,655			33		2	3,620		786		731		55			127
					150		1,883	848			848				128
2,302	269				21	1,000	2,569	21		3			18		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. <sup>1</sup>						
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		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		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		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		2,041	3,194	6,558		613	
146	Joliet, Ill.....	3,596	2,796	2,796		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		9,462	3,194	61	5,215	7,701	
150	Sacramento, Cal.....	5,836	5,617	5,617		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		816	1,387	2,056		473	
153	New Britain, Conn.....	15,359	14,614	14,614		12,616	1,632	559		552	
154	La Crosse, Wis.....	3,558	3,558	3,558		2,146	538		627	247	

<sup>1</sup> Receipts in error subsequently corrected by refund payments.

GENERAL TABLES.

INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS<sup>1</sup>: 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		\$200	505				505		140
3,320	460		\$352		320			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
					3	133		770	770					151
136					497			3,052		1,665	1,256	131		152
497								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 administration.	Streets.	Side-walks.	Bridges other than toll.	Snow removal and street sprinkling.	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		2,118
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						
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	1,910
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.....					10	1,861		1,861			26	97
34	Syracuse, N. Y.....	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, Ore.....	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

<sup>1</sup>Receipts in error subsequently corrected by refund payments.

# GENERAL TABLES.

## INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS<sup>1</sup>: 1905—Continued.

and the number assigned to each, see page 94.]

CLASSIFIED BY DEPARTMENTS, OFFICES, AND ACCOUNTS—continued.																	
V.—Charities and corrections.								VI.—Education.				VII.—Recreation.				VIII.—Miscellaneous.	City number.
Total.	General administration.	Poor in institutions.	Outdoor poor relief.	Miscellaneous charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.	Celebrations and entertainments.	Total.	
\$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	-----	64,740	40,122	30,541	83,371	26,420	133,119	230,059	158,800	71,259	-----	115,070	103,457	11,011	602	3,878	
229,819	576	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	-----	2,424	
231,630	130	33,033	19,247	74,597	67,713	2,792	34,118	140,956	122,791	18,165	-----	10,935	10,275	627	33	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	6,661	41,469	3,079	3,687	\$34,703	4,279	4,279	-----	-----	-----	3
20,181	-----	8,520	-----	7	588	8,992	2,074	12,307	6,393	5,914	-----	1,746	1,746	-----	-----	-----	4
420,870	-----	5,102	\$56,396	138,744	99,203	117,449	3,976	36,851	31,275	5,576	-----	21,543	10,512	11,031	-----	-----	5
27,052	-----	1,118	-----	-----	-----	12,298	13,636	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	2,578	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	21,376	5,856	869	4,987	-----	12,860	12,860	-----	-----	-----	14
-----	-----	-----	-----	-----	-----	-----	-----	5,304	907	4,397	-----	414	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	11,038	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	-----	-----	-----	23
23,698	-----	-----	-----	986	-----	22,712	7,348	5,155	2,193	-----	13,177	12,832	345	-----	-----	\$3,056	24
7,020	-----	-----	-----	149	-----	6,871	8,973	7,282	1,721	-----	1,655	1,655	-----	-----	-----	372	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	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	-----	25	-----	-----	38
-----	-----	-----	-----	-----													

## 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 administration.	Streets.	Side-walks.	Bridges other than toll.	Snow removal and street sprinkling.	All other.
Sewers and sewage disposal.	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		\$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			11,966	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	100
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						
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		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				
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			
90	Akron, Ohio					19,603		2,389				17,214
91	Brockton, Mass.	61,665	102	50,479	11,084	12,785	\$1,385	3,240	563		\$4,389	3,208
92	Saginaw, Mich.	1,903		1,903		5,136	391	1,094	9			3,642
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				
103	Bayonne, N. J.	582		582		786	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		226	277	52	225				
107	Dubuque, Iowa	30	30			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.

INCOME, WITH ASSOCIATED TEMPORARY RECEIPTS<sup>1</sup>: 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 administration.	Poor in institutions.	Outdoor poor relief.	Miscellaneous charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.			Celebrations and entertainments.		
\$1,000	\$9			\$789	\$202			\$1,035	\$1,035										56
24,922		\$5,421	\$3,786	15,715				6,721	5,800	\$921		\$2,819	\$1,788	\$1,031					57
22,817	567	5,171		14,135	357	\$2,587		1,491	987	504		372		372					58
								9,690	9,690			10,026	9,986		40				59
								2,751	1,915	836		27	27				\$2,424		60
16,651		1,309	8,201	7,141				511	276	235									61
24,224		3,912	4,348	15,964				1,206	460	746		538	538						62
								1,126	1,126			125	125						63
								539		539									64
								1,806	902	904									65
							\$1,657												
1,657								7,456	5,728	1,728		191	191						66
								1,682	1,425	257		1,442	1,442						67
1,498		67	95	1,007	329			3,784	3,206	578									68
1,312		1,227			85			2,236	2,050	186									69
								3,248	3,248			464	464						70
247				247				1,658	1,244	414		1,849		1,849					71
125					125			1,382	950	432		85	85						72
								400	400										73
1,706		1,249	457					1,602	782	820									74
								4,226	3,469	757		453	453						75
								924	924										76
								847	847										77
								2,717	2,717										78
372		73			299							8	8						79
								1,289	430	859		235	235						80
4,989		264			4,725			55	55			3,073	3,073						81
								864	864			179	179						82
18,539		8,612	7,350		475	2,023	79	2,375	1,320	1,055		599	599						83
61		18			43			3,666	2,247	1,419									84
								2,782	2,281	501		83	83						85
								3,165	3,022	143		531	531						86
								1,152	1,152			18	18						87

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					\$2,140	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								15,530	15,530										98
1,241		1,236	5				\$10,110	560	339	221									99
								2,358	2,358			15	15						100
5,417								3,333	2,822	511		690	690						101
23,360												21	21						102
								346	25	321									103
								1,882	1,882										104
4,101								2,469	2,469										105
89								488	78	410									106
																			107
								1,969	1,411	558									108
								964	717	247		50	50						109
								558	414	144									110
								2,024	1,746	278									111
								2,987	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
								896	896			28	28						117
5,622					882		4,740												
								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

<sup>1</sup>Receipts in error subsequently corrected by refund payments.

GENERAL TABLES.

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 administration.	Poor in institutions.	Outdoor poor relief.	Miscellaneous charities.	Hospitals.	Insane in institutions.	Prisons and reformatories.	Total.	Schools.	Libraries.	Art galleries and museums.	Total.	Parks, gardens, etc.	Baths, bathing beaches, etc.			Celebrations and entertainments.
\$25,348		\$6,183	\$2,358	\$16,734	\$73			\$2,458	\$2,058	\$400							123
								279	269	10		\$730	\$730				124
25,280		384		20,812	4,084			3,697	3,241	456		75	75				125
								2,227	1,758	469		1,490	1,490				126
								839	391	448							127
14,167								1,517	1,517								128
8,987	\$130	5,473	4,773	9,394				499	229	270		249	216		\$33		129
				3,384				2,547	1,858	689		827	827				130
452			452					350	180	170							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							144
644		644						2,545	2,244	301		50	50			112	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. <sup>1</sup>					
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	388,812	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	27,708	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	28,485	64	23,717	
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	4,069
45	Cambridge, Mass.....	368,783	366,998	365,119	1,879		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.....	332,236	278,194	278,175	19	54,042	13,863		2,302	
60	Oakland, Cal.....	12,242	12,242	12,242					12,242	

<sup>1</sup> Receipts in error subsequently corrected by refund payments.<sup>2</sup> Connected with penal institutions, except in the case of St. Louis.<sup>3</sup> Includes \$340,609, receipts from toll bridges, and \$88,424, receipts from ferries.

# GENERAL TABLES.

## TEMPORARY RECEIPTS,<sup>1</sup> 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. <sup>2</sup>	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	
8,128,099	12,544	230,145	28,185	8,568,728	6,680	199,510	199,510	40,797	100,970	12,544	119,407	
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	
4,666,653	1,004	168,173	12,682	4,296,595	399,303	275,199	75,605	27,557	114,450	-----	96,775	

### GROUP I.—CITIES HAVING A POPULATION OF 500,000 OR OVER IN 1905.

\$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	-----	\$678,917	9,595	51,045	-----	53,500	30,979	3
1,686,554	42,770	29,772	9,215	1,723,472	-----	-----	37,330	88,921	-----	44,009	25,234	4
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
771,757	-----	-----	-----	797,241	-----	-----	52,259	-----	-----	-----	10,263	8
-----	-----	435	5,945	1,107,353	-----	-----	67,236	17,021	-----	-----	56,403	9
1,099,828	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	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	-----	371,380	-----	-----	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	-----	5,190	-----	-----	10,047	-----	-----	-----	14,186	26
417,058	-----	419,417	-----	419,417	-----	-----	27,532	7,833	-----	-----	3,124	27
218,051	-----	246,176	-----	246,176	-----	-----	24,408	-----	-----	-----	-----	28
308,388	-----	340,578	-----	340,578	-----	-----	-----	-----	17,288	-----	-----	29
791,906	-----	886,584	21,105	886,584	-----	-----	-----	-----	-----	-----	183	30
367,221	-----	370,960	-----	370,960	-----	-----	7,016	4,163	-----	-----	-----	31
-----	-----	1,250	-----	-----	-----	-----	1,250	1,413	-----	-----	-----	32
285,992	-----	2,913	-----	294,775	-----	-----	3,766	-----	-----	-----	4,156	33
-----	-----	-----	-----	-----	-----	-----	3,340	-----	-----	-----	-----	34
-----	-----	-----	-----	-----	-----	-----	201	-----	-----	-----	-----	35
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	36
180,225	-----	186,907	-----	186,907	-----	-----	-----	975	11,741	-----	904	37
510,809	-----	513,821	-----	513,821	-----	-----	-----	4,799	-----	-----	65,223	38
231,730	-----	270,774	-----	270,774	-----	-----	217	-----	4,252	-----	-----	39
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	40

### 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	-----	-----	-----	\$21,157	-----	-----	-----	-----	42
315,915	-----	\$2,604	321,009	-----	-----	-----	1,990	1,055	-----	-----	-----	43
143,946	37,316	1,683	168,715	-----	-----	-----	6,899	-----	\$23,995	-----	-----	44
345,776	11,252	-----	352,023	-----	-----	-----	-----	-----	15,365	-----	\$1,395	45
-----	-----	-----	-----	-----	-----	-----	177	-----	6,418	-----	-----	46
202,434	3,104	-----	202,434	-----	-----	-----	-----	-----	1,727	-----	-----	47
256,752	3,153	-----	264,095	-----	-----	-----	-----	-----	-----	-----	-----	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												

## 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 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. <sup>1</sup>					
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	137,878	137,878	385	2,786	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	102,643	102,643	360	384	3,154	1,350	18	
96	Altoona, Pa.	96,590	96,590	96,590			3,160	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.	108,055	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			4,862	240		

<sup>1</sup> Receipts in error subsequently corrected by refund payments.<sup>2</sup> Connected with penal institutions, except in the case of St. Louis.

TEMPORARY RECEIPTS,<sup>1</sup> 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.	Manufactures.	Sales.	Permits.	Waterworks.	Electric light works.	Gas works.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries. <sup>2</sup>	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	1,857	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
152,832 114,414		231 8,640	651	153,063 119,385					17,106		5,178	75
163,613		1,403		165,016			505	182			3,097	76
180,849 133,625		483 8,178		182,818 142,562			15,364		9,149		328 1,141	77 78 79
160,931		11,308 31,312	2,732	175,767			17,527 3,723				600	80
167,807 391,335		4,070 1,021 8,402 1,430		177,242 218,059	\$186,764		11 541	980	14,149		7,287 300 465 100	81 82 83 84 85 86 87

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
103,265 61,250		3,139 8,456	\$2,716	113,056 64,495			1,297 145		\$4,952 8,271			89 90 91 92
59,844 109,960		3,325 723		63,169 118,264			731 6,443				692	93 94
97,911 89,661 247,638		348 322 2,342	606 3,294	97,055 96,590 285,935			1,643	\$18			4,671	95 96 97
216,551 65,027		229 3,660 9,640		222,135 75,572					529 8,876 193			98 99 100
108,480 69,221		3,340 2,896		117,505 70,961			298	1,566	1,878		58,408	101 102
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
64,798 35,301		4,108		73,498 35,561			983	60				106 107
65,183 238,157		1,923 24,321	495	67,106 146,499		118,733	11,324 10,281	1,064	318 544 638			108 109 110 111 112
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
67,958		938		67,958			4,326 180		3,259		2,493	114 115 116 117
		4,037							4,390			
							868 330	25			250	118 119
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	120 121 122
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
		10		116,098 141,355			50	845				128 129
115,321 133,171									8,697			130 131 132

<sup>2</sup> Includes \$4,671, receipts from toll bridges.

<sup>4</sup> Includes \$10,350, receipts from frontage taxes for water.

## STATISTICS OF CITIES.

TABLE 15.—RECEIPTS FROM INDUSTRIAL INCOME, WITH ASSOCIATED<sup>1</sup>

[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. <sup>1</sup>					
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.	124,633								
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.	81,873	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

	Total receipts from industrial income.	Total.	Corporate.	Temporary. <sup>1</sup>	Receipts from departments, offices, industries, and funds (service transfers).	Charges.	Fees.	Rents.	Privilege rentals.
Grand total: <sup>2</sup>									
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	3,650,660
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: <sup>3</sup>									
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

<sup>1</sup> Receipts in error subsequently corrected by refund payments.<sup>2</sup> Connected with penal institutions, except in the case of St. Louis.

GENERAL TABLES.

TEMPORARY RECEIPTS,<sup>1</sup> 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.	Manufactures.	Sales.	Permits.	Waterworks.	Electric light works.	Gas works.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	Institutional industries. <sup>2</sup>	All other industries.	
\$262,267		\$4,109		\$82,638	\$186,069		\$10,092					133
49,071		7,034		67,591								134
2,411		2,454			2,425		57		\$2,440		\$830	138
100,286		1,225	\$667	102,292			115		1,016		4,502	139
72,273		1,062		120,322			4,447		4,311		82	140
									3,248			141
91,043		13,253		94,639					1,812		9,628	142
		3,065							6,987		15	143
92,764				94,187				\$100				144
28,251		1,054	467	29,772								145
												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
												151
94,729	\$1,004	1,674		95,549			50		1,674		60	152
86,184		118		90,285							1,004	153
42,867		2		38,217			1,197				3,259	154
		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

<sup>2</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

<sup>1</sup> 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. <sup>1</sup>	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	55,345,838	2,756,123	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.....	( <sup>2</sup> )	( <sup>4</sup> )	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	( <sup>6</sup> )	1,496.8	\$62,952,791	\$62,952,791	24,820,500	837,735	4,165,739	3,804,714	361,025
4	St. Louis, Mo.....	1835	( <sup>6</sup> )	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	( <sup>6</sup> )	736.1	( <sup>6</sup> )	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	( <sup>6</sup> )	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	( <sup>6</sup> )	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	( <sup>6</sup> )	475.0	\$15,600,000	\$12,190,500	6,817,500	230,300	1,024,535	946,435	78,100
12	Detroit, Mich.....	1874	( <sup>6</sup> )	682.8	8,172,848	8,172,848	1,041,000	37,910	705,585	504,010	111,575
13	Milwaukee, Wis.....	1872	( <sup>6</sup> )	397.3	5,544,688	5,525,800	326,500	14,735	588,591	520,116	68,475
14	New Orleans, La. <sup>10</sup> .....	1905	( <sup>6</sup> )	.....	160,000	160,000	( <sup>11</sup> )	( <sup>11</sup> )	.....	.....	.....
15	Washington, D. C.....	1854	( <sup>12</sup> )	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	( <sup>6</sup> )	312.7	5,726,340	5,726,340	1,980,000	76,950	405,020	311,395	93,625
18	Jersey City, N. J.....	1904	( <sup>6</sup> )	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. <sup>13</sup> .....	1895	1897	4.7	( <sup>6</sup> )	27,500	10,000	600	3,206	3,206	.....
21	Providence, R. I.....	1871	( <sup>6</sup> )	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	( <sup>6</sup> )	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	( <sup>6</sup> )	215.0	555,987	2,005,623	1,297,000	57,130	251,006	212,506	38,500
26	Denver, Colo. <sup>16</sup> .....	1889	1894	42.0	( <sup>6</sup> )	160,000	110,000	6,500	5,190	5,190	.....
17	Allentown, Pa.....	1847	( <sup>6</sup> )	190.0	2,548,379	6,500,000	2,544,000	99,890	464,642	419,417	45,225
28	Columbus, Ohio.....	1871	( <sup>6</sup> )	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	3,197,394	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	347,300	277,077	70,225
38	Fall River, Mass.....	1874	( <sup>6</sup> )	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	535,571	513,821	513,821	21,750
40	Atlanta, Ga.....	1874	( <sup>6</sup> )	172.5	( <sup>11</sup> )	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	( <sup>6</sup> )	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	( <sup>6</sup> )	161.4	1,740,926	1,556,000	1,025,000	45,525	168,715	148,208	\$20,507
45	Cambridge, Mass.....	1866	1865	126.7	6,023,740	3,105,264	3,646,600	140,287	378,173	352,023	26,150
46	Lowell, Mass.....	1873	( <sup>6</sup> )	135.3	3,011,206	4,450,000	1,145,700	45,828	233,159	202,434	30,725
47	Hartford, Conn.....	1854	( <sup>6</sup> )	139.5	3,424,803	3,472,042	675,000	27,000	264,095	239,863	\$24,232
53	Reading, Pa.....	1819	1865	108.3	2,467,637	2,463,152	400,000	16,000	227,118	200,915	\$26,203
49	Richmond, Va.....	1830	( <sup>6</sup> )	116.5	\$2,856,463	\$3,500,000	1,172,100	41,024	197,291	178,341	18,950
50	Nashville, Tenn.....	1832	( <sup>6</sup> )	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	( <sup>6</sup> )	117.0	1,750,000	2,000,000	379,000	15,840	226,014	204,339	21,675
53	Camden, N. J.....	1899	( <sup>6</sup> )	91.6	2,585,000	2,585,000	1,246,000	50,790	248,171	224,446	23,725
55	Lynn, Mass.....	1871	( <sup>6</sup> )	138.0	2,965,704	\$2,994,891	1,398,500	78,495	263,923	242,873	21,050
56	Troy, N. Y.....	1833	( <sup>6</sup> )	97.0	3,159,731	4,000,000	1,829,647	69,415	176,248	147,998	28,250
58	New Bedford, Mass.....	1866	( <sup>6</sup> )	104.2	\$3,293,234	2,531,201	1,508,000	62,880	206,942	180,167	26,775
59	Springfield, Mass.....	( <sup>17</sup> )	( <sup>18</sup> )	154.7	2,314,324	2,153,541	595,000	22,575	358,469	330,094	28,375
61	Lawrence, Mass.....	1875	( <sup>6</sup> )	85.6	2,095,429	1,281,938	752,000	32,080	129,895	109,870	20,025
62	Somerville, Mass.....	1868	( <sup>6</sup> )	90.3	885,503	881,846	102,000	4,230	256,935	231,110	25,825
64	Savannah, Ga.....	1859	( <sup>6</sup> )	66.2	1,130,000	1,130,000	912,000	45,600	124,461	108,011	16,450

<sup>1</sup> Receipts from public.

<sup>2</sup> Payments for expenses.

<sup>3</sup> Eight plants—one each built in 1842, 1873, 1874, 1884, 1893, and 1897, while for the other two the year was not reported.

<sup>4</sup> Eight plants—one each acquired in 1856 and 1903, and six built by city.

<sup>5</sup> Estimated.

<sup>6</sup> Built by city.

<sup>7</sup> Deficit in earnings.

<sup>8</sup> Not reported.

<sup>9</sup> Estimated by city officials.

<sup>10</sup> 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 number.
Total.	Costs. <sup>2</sup>	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 allowances.	Costs, with allowance for depreciation.		Total costs and allowances.	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	55,197,381	

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	\$195,592,617	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	1,222,300	230,330	2,764,951	7382,711	7122,381	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	9,687,171	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
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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	-----	-----	-----	26
601,187	290,942	195,000	115,245	485,942	7136,545	721,300	128,475	-----	-----	3,294,231	27
275,388	123,488	105,000	46,900	228,488	14,613	61,513	122,688	347,929	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	812,425	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
\$33,716	111,530	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	110,850	72,417	104,773	135,455	1,766,268	2,555,434	3,303,780	38
314,906	63,855	219,000	32,051	282,855	220,665	252,716	449,966	4,325,765	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	2,007,991	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	8,665	45,405	131,455	247,286	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	98,632	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	4,266,073	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

<sup>1</sup> No city record.

<sup>2</sup> Title vested in United States Government.

<sup>3</sup> Report is for waterworks in Brightwood, a suburb of Indianapolis.

<sup>4</sup> Allowances not computed, because data are incomplete.

<sup>15</sup> Waterworks owned by city, but leased to private company.

<sup>16</sup> Not computed, because data are incomplete.

<sup>17</sup> Three plants—one each built in 1864, 1873, and 1890.

<sup>18</sup> 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. <sup>1</sup>	For services to city (estimated).
65	Hoboken, N. J.			432.0	( <sup>2</sup> )	\$250,000	\$20,000	\$900	\$210,793	\$202,043	\$8,750
67	Duluth, Minn.	( <sup>3</sup> )	( <sup>3</sup> )	80.0		2,494,823	2,109,500	99,146	168,691	123,575	<sup>4</sup> 45,116
69	Manchester, N. H.	1873	( <sup>3</sup> )	107.8		1,773,532	800,000	33,500	136,353	113,144	<sup>4</sup> 23,209
70	Evansville, Ind.	1900	( <sup>3</sup> )	32.0		1,200,000	1,000,000	24,000	114,858	100,833	<sup>4</sup> 14,225
71	Yonkers, N. Y.	1874	( <sup>3</sup> )	98.4		2,083,479	1,770,000	84,450	139,696	160,686	<sup>4</sup> 29,010
74	Waterbury, Conn.	1868	( <sup>3</sup> )	70.2		1,937,404	2,000,000	865,000	168,463	153,063	15,400
75	Salt Lake City, Utah	1875	( <sup>3</sup> )	156.0		765,628	4,752,620	1,100,000	154,365	119,385	35,000
76	Erie, Pa.	1868	( <sup>3</sup> )	119.8		3,483,861	2,188,913	500,000	183,766	165,016	18,750
78	Schenectady, N. Y.	1872	1885	69.8		925,000	1,053,651	929,000	208,593	182,818	25,775
79	Norfolk, Va.	1872	( <sup>3</sup> )	74.0		1,282,835	1,500,000	1,015,000	154,537	142,562	11,975
82	Harrisburg, Pa.	1840	( <sup>3</sup> )	60.0		1,300,000	2,393,865	611,600	194,017	175,767	18,250
84	Dallas, Tex.	1876	1882	133.0		1,666,098	<sup>4</sup> 1,666,099	781,284	35,777	177,242	<sup>4</sup> 36,410
85	Tacoma, Wash.	1883	1893	122.2		1,804,839	2,100,000	1,500,000	218,059	190,668	<sup>4</sup> 27,391
87	Youngstown, Ohio.	1872	( <sup>3</sup> )	95.0		135,000	1,303,170	261,200	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	( <sup>3</sup> )	95.3		\$847,482	\$1,600,000	\$294,600	\$11,784	\$101,979	\$83,029	\$18,950
89	Holyoke, Mass.	1873	( <sup>3</sup> )	86.0		1,481,499	1,295,308	350,000	13,750	117,736	106,609	<sup>4</sup> 11,127
91	Brockton, Mass.	1880	( <sup>3</sup> )	97.3		1,653,448	1,652,500	1,490,000	57,110	134,031	113,056	20,975
92	Saginaw, Mich.	1873	( <sup>3</sup> )	97.4	( <sup>11</sup> )	885,000	885,000	492,500	19,460	87,695	64,495	23,200
93	Lincoln, Nebr.	1885	( <sup>3</sup> )	66.0		600,000	1,350,650	203,600	8,694	76,969	63,169	13,800
94	Lancaster, Pa.	1836	( <sup>3</sup> )	64.0	( <sup>3</sup> )	1,250,000	1,250,000	435,500	15,915	132,839	118,264	14,575
95	Covington, Ky.	1891	( <sup>3</sup> )	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	( <sup>11</sup> )	2,000,000	2,000,000	476,000	19,160	109,665	96,590	13,075
97	Spokane, Wash.	1885	( <sup>3</sup> )	128.8		1,756,512	2,050,000	1,450,969	82,058	307,810	285,935	21,875
99	Pawtucket, R. I.	1878	( <sup>3</sup> )	158.1		2,006,216	2,006,216	1,385,000	55,100	242,535	222,135	20,400
100	South Bend, Ind.	1873	( <sup>3</sup> )	78.0		848,521	848,521	194,000	8,540	95,872	75,572	20,300
101	Binghamton, N. Y.	1867	( <sup>3</sup> )	80.0		<sup>11</sup> 500,000	<sup>11</sup> 500,000	...	<sup>12</sup> 4,088	126,830	107,155	19,675
102	Augusta, Ga.	1849	( <sup>3</sup> )	60.2		<sup>11</sup> 1,176,831	<sup>11</sup> 1,176,831	590,000	26,550	89,311	70,961	18,350
103	Bayonne, N. J.			40.1		( <sup>3</sup> )	400,760	215,500	9,340	181,087	169,487	11,600
104	Mobile, Ala.	1899	( <sup>3</sup> )	105.3		437,032	755,000	525,000	23,625	88,785	71,310	17,475
106	McKeesport, Pa.	1882	( <sup>3</sup> )	56.5		104,391	400,000	102,000	5,100	83,148	73,498	9,650
107	Dubuque, Iowa	1870	1900	45.0		120,900	620,000	444,000	11,100	44,361	35,561	8,800
109	Springfield, Ohio	1881	( <sup>3</sup> )	71.0		821,000	1,000,000	370,000	17,500	83,706	67,106	16,600
110	Wheeling, W. Va.	1834	( <sup>3</sup> )	44.8		848,973	<sup>11</sup> 500,000	39,200	1,764	156,499	146,499	10,000
111	Sioux City, Iowa	1885	( <sup>3</sup> )	64.2		552,272	552,720	62,000	3,720	75,651	67,026	8,625
112	Bay City, Mich.	1872	( <sup>3</sup> )	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	( <sup>3</sup> )	69.5		1,050,000	1,500,000	...	...	103,435	92,135	11,250
121	Malden, Mass.	1860	( <sup>3</sup> )	82.6		1,114,682	1,141,762	663,000	25,880	118,611	108,411	10,200
122	Canton, Ohio	1869	( <sup>3</sup> )	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	( <sup>3</sup> )	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	( <sup>3</sup> )	39.1		502,562	462,000	310,000	12,400	123,948	116,098	7,850
130	Newton, Mass.	1876	( <sup>3</sup> )	140.7		2,214,245	2,214,245	1,610,000	66,225	165,680	141,355	24,325
135	Jacksonville, Fla.	1880	( <sup>3</sup> )	47.3		473,332	473,332	425,000	17,000	82,638	62,279	<sup>4</sup> 20,359
137	Rockford, Ill.	1876	( <sup>3</sup> )	76.1		702,720	702,722	68,600	2,290	78,566	67,591	10,975
140	Galveston, Tex.	1888	( <sup>3</sup> )	50.3		1,500,000	1,550,000	52,000	2,600	114,567	102,282	12,275
141	Fitchburg, Mass.	1873	( <sup>3</sup> )	72.2		<sup>11</sup> 4,400,000	1,159,608	487,000	19,545	120,322	77,562	<sup>4</sup> 42,760
143	Auburn, N. Y.	1865	1894	67.8		663,629	663,629	355,000	14,200	94,639	61,688	<sup>4</sup> 12,951
145	Woonsocket, R. I.	1884	1885	52.6		819,163	1,114,011	982,000	38,280	94,187	70,111	<sup>4</sup> 24,076
146	Joliet, Ill.	1883	1889	34.9	( <sup>11</sup> )	600,000	600,000	61,300	3,280	36,647	29,772	6,875
147	Kalamazoo, Mich.	1869	( <sup>3</sup> )	60.0		435,564	350,000	...	...	45,810	33,585	12,225
149	Taunton, Mass.	1876	( <sup>3</sup> )	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	128,350	11,775
152	Pueblo, Colo.	1874	( <sup>3</sup> )	75.0		( <sup>6</sup> )	702,261	415,000	18,675	95,549	77,194	<sup>4</sup> 18,355
153	New Britain, Conn.	1857	( <sup>3</sup> )	70.0		1,600,000	2,000,000	575,000	23,000	101,785	90,285	11,500
154	La Crosse, Wis.	1880	( <sup>3</sup> )	52.1		469,699	469,699	196,500	8,370	50,367	38,217	12,160

<sup>1</sup> Receipts from public.  
<sup>2</sup> Payments for expenses.  
<sup>3</sup> City owns distribution system only.

<sup>4</sup> Estimated.  
<sup>5</sup> Not reported.  
<sup>6</sup> Two plants—one each built in 1883 and 1891.

GENERAL TABLES.

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. <sup>2</sup>	Allowances.		Costs, with allowance for depreciation.	Total earnings over—			Total earnings over—			
		For depreciation.	For taxes.		Total costs and allowances.	Costs, with allowance for depreciation.	Earnings for services to public over costs.	Total costs and allowances.	Costs, with allowance for depreciation.	Earnings for services to public over costs.	
\$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	1,569,314	67
109,890	27,793	53,206	28,891	80,999	26,463	55,354	85,351	630,071	1,317,852	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 9,669	41,335	74,829	801,144	1,538,938	1,538,938	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	803,325	1,412,400	1,367,125	75
151,633	61,603	65,667	24,363	127,270	32,133	56,496	103,413	2,956,821	3,590,128	2,585,325	76
83,277	36,968	31,610	14,699	68,578	115,316	140,015	145,850	755,095	1,160,095	3,739,744	78
122,823	60,813	45,000	17,010	105,813	31,714	48,724	81,749	920,615	1,534,436	1,946,405	79
158,113	62,358	71,816	23,939	134,174	35,904	59,843	113,409	233,826	632,239	2,907,923	82
166,486	98,176	49,983	18,327	148,159	10,756	29,083	42,656	1,262,700	1,839,000	927,304	84
154,921	63,109	63,000	28,812	125,109	63,138	91,950	127,559	373,840	607,300	2,551,180	85
108,177	57,406	39,095	11,676	96,501	18,692	30,368	42,988			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	546,921	1,310,106	1,644,421	89
113,248	34,672	49,575	29,001	84,247	84,247	49,784	78,384	20,773	144,400	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	284,075	305,975	1,318,475	95
98,302	17,062	60,000	21,240	77,062	11,363	32,603	79,528	2,940,789	3,393,947	1,988,200	96
140,185	52,855	61,500	25,830	114,355	167,625	193,455	238,080	2,609,200	3,153,375	4,089,123	97
138,167	56,214	60,186	21,767	110,400	104,368	126,135	165,921	613,978	809,133	4,148,025	99
68,243	34,005	25,456	8,782	59,461	27,629	36,411	41,567	1,021,163	1,160,674	923,711	100
189,303	55,203	90,000	44,100	145,203	10 62,473	10 18,373	51,952	650,978	912,489	1,298,800	101
60,017	12,944	35,305	11,768	48,249	41,062	29,294	58,017	611,600	730,711	1,289,267	102
137,177	119,155	12,023	5,999	131,178	43,910	49,909	50,332	1,160,674	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	15,427	124,600	124,600	342,822	107
70,598	28,588	30,000	12,010	58,588	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	319,200	524,400	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	7,043	642,314	854,486	1,654,479	112
63,591	33,386	22,779	7,426	56,165	22,481	29,007	42,636	340,000	457,756	1,218,171	113
64,683	38,384	21,000	5,299	59,384	15,300	20,599	29,574	232,205	92,150	657,200	115
116,873	54,749	45,000	17,124	99,749	10 13,438	3,686	37,436	134,948	134,948	935,900	120
128,648	79,095	34,253	15,300	113,348	10 10,037	5,263	29,316			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	1,329,225	2,164,900	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	750,872	1,056,596	1,401,744	126
125,218	65,038	41,705	18,475	106,743	35,291	49,660	65,671			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	931,415	1,695,049	2,721,925	130
53,953	34,144	14,200	5,609	48,344	28,685	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	19,909	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	20,338			443,167	146
31,422	14,972	10,500	5,950	25,472	14,388		18,613	342,571	484,238	443,167	147
95,916	31,117	40,115	24,684	71,232	460	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	21,068	11,250	11,068	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	13,578	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

<sup>1</sup> Two plants—one each acquired in 1898 and 1902.  
<sup>2</sup> Estimated by city officials.  
<sup>3</sup> Built by city.

<sup>10</sup> Deficit in earnings.

<sup>11</sup> No city record.

<sup>12</sup> 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. <sup>1</sup>	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	270,667	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	329,065	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	( <sup>3</sup> )	( <sup>3</sup> )	\$20,121		\$295,578			
2	Chicago, Ill.....	1		1	( <sup>4</sup> )	( <sup>4</sup> )		3,436		3,321			
3	Philadelphia, Pa.....	4		4	165,000	( <sup>3</sup> )	( <sup>3</sup> )	5,546		9,595			
4	St. Louis, Mo.....	3	3		1,011,000	\$781,000	\$230,000	12,657		34,668	( <sup>5</sup> )	\$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	425,800	301,800	35,000	20,793		36,775	( <sup>5</sup> )	2,337	1,310
8	Buffalo, N. Y.....	5	5		664,530	513,530	151,000	16,662		51,571	( <sup>5</sup> )	770	688
10	Pittsburg, Pa.....	4	4		936,800	896,700	100,100	16,396		64,696	( <sup>5</sup> )	164	2,540
11	Cincinnati, Ohio.....	6	5	1	300,000	175,000	125,000	17,319		12,774	( <sup>5</sup> )	561	254
12	Detroit, Mich.....	2		2	340,000	225,000	115,000	2,303		7,065	( <sup>5</sup> )	2,189	2,605
13	Milwaukee, Wis.....	1		1	49,600	47,600	2,000		1,678	( <sup>5</sup> )	1,020	2,024	
14	New Orleans, La.....	20	20		600,000	( <sup>3</sup> )	( <sup>3</sup> )	12,986	3,000	192,098			
15	Washington, D. C.....	3	3		180,000	100,000	80,000	5,556		17,466	( <sup>5</sup> )	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	( <sup>3</sup> )	( <sup>3</sup> )	\$21,717		\$45,152	( <sup>5</sup> )		\$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	( <sup>5</sup> )		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	( <sup>5</sup> )	32	59
27	Allegheny, Pa.....	1	1		500,000	440,000	60,000	16,341		27,040	( <sup>5</sup> )	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	( <sup>5</sup> )	150	1,906
32	Omaha, Nebr.....	1	1		20,000	( <sup>5</sup> )	20,000	1,446		1,250			
34	Syracuse, N. Y.....	1		1	25,000	( <sup>3</sup> )	( <sup>3</sup> )	2,521		1,512	800	( <sup>7</sup> )	2,254
36	St. Joseph, Mo.....	1	1		( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	943		3,152	10,000	600	188
37	Paterson, N. J.....										<sup>5</sup> 5,000	906	201
38	Fall River, Mass.....										<sup>9</sup> 17,500		
40	Atlanta, Ga.....										1,000	1,200	217

<sup>1</sup> Payments for outlays are indicated in footnotes.

<sup>2</sup> Not including value for cities for which the values of land and buildings were not reported separately.

<sup>3</sup> Not reported separately.

<sup>4</sup> Curb market; no property other than street space.

<sup>5</sup> Not reported.

<sup>6</sup> Market house in street.

<sup>7</sup> Expenses for public scales included with those for markets.

<sup>8</sup> Market in city hall building; value not reported separately.

<sup>9</sup> Includes value of land and buildings not used for, but reported with, public scales.

GENERAL TABLES.

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 number.	CITY.	MARKETS.						PUBLIC SCALES.					
		Number.			Value.			Payments for expenses.	Payments for outlays.	Receipts from revenues.	Value.	Payments for expenses and outlays. <sup>1</sup>	Receipts from revenues.
		Total.	With market houses.	Without market houses.	Total.	Land.	Market houses and sheds.						
42	Dayton, Ohio.....	1	1		( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	\$2,378		\$19,772	( <sup>3</sup> )	\$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	( <sup>4</sup> )	( <sup>4</sup> )	200
46	Lowell, Mass.....									\$750		817	177
49	Richmond, Va.....	3	3		262,950	84,950	178,000	7,899		20,005	( <sup>5</sup> )	1,200	
50	Nashville, Tenn.....	1	1		199,000	185,000	14,000	1,564		13,874	( <sup>6</sup> )		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	<sup>7</sup> 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.....										( <sup>8</sup> )	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	( <sup>9</sup> )		142
73	Elizabeth, N. J.....	1	1		( <sup>10</sup> )	( <sup>10</sup> )	( <sup>10</sup> )			375	( <sup>10</sup> )	89	90
76	Erie, Pa.....	1		1	( <sup>11</sup> )	( <sup>11</sup> )	( <sup>11</sup> )				600	546	505
79	Norfolk, Va.....	1	1		358,000	250,000	108,000	3,601	\$4,494	15,364			
80	Houston, Tex.....	1	1		( <sup>12</sup> )	( <sup>12</sup> )	( <sup>12</sup> )	6,315		17,527			
81	Charleston, S. C.....	1	1		16,600	10,000	6,600	3,116		3,579	( <sup>13</sup> )	800	144
83	Portland, Me.....										2,500		
86	Terre Haute, Ind.....										( <sup>14</sup> )		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	( <sup>15</sup> )	\$745	\$1,896
90	Akron, Ohio.....	1	1		45,500	11,000	\$34,500	2,103		1,397			
92	Saginaw, Mich.....	1		1	8,000	8,000		402	\$7,989	145			
93	Lincoln, Nebr.....										\$900	506	731
94	Lancaster, Pa.....	1	1		175,000	125,000	50,000	453		6,443			
95	Covington, Ky.....	3	2	1	22,000	12,000	10,000	1,029		1,277	( <sup>16</sup> )	696	365
100	South Bend, Ind.....	1		1	( <sup>17</sup> )	( <sup>17</sup> )		220			( <sup>17</sup> )		298
102	Augusta, Ga.....												
104	Mobile, Ala.....	2	2		79,000	75,000	74,000	3,394	2,501	9,967			
105	Johnstown, Pa.....	1		1	( <sup>18</sup> )	( <sup>18</sup> )		200		280	( <sup>18</sup> )	464	368
107	Dubuque, Iowa.....	1		1	( <sup>19</sup> )	( <sup>19</sup> )		759		532	1,000	<sup>19</sup> 482	451
109	Springfield, Ohio.....	1	1		( <sup>20</sup> )	( <sup>20</sup> )	( <sup>20</sup> )	2,472		10,375	500	694	949
110	Wheeling, W. Va.....	2	2		100,000	90,000	10,000	3,158		9,334	( <sup>21</sup> )	1,034	947
111	Sioux City, Iowa.....										400	1,111	603
112	Bay City, Mich.....	1		1	2,255	2,255		70		75			
115	Montgomery, Ala.....	1	1		( <sup>22</sup> )	( <sup>22</sup> )	( <sup>22</sup> )	<sup>22</sup> 1,651		4,326	( <sup>22</sup> )	( <sup>22</sup> )	
116	East St. Louis, Ill.....										100	490	180
118	Quincy, Ill.....	1		1	22,000	20,000	2,000	<sup>23</sup> 916			( <sup>23</sup> )	( <sup>23</sup> )	868
119	York, Pa.....	1		1	( <sup>24</sup> )	( <sup>24</sup> )		150		330			
120	Springfield, Ill.....										<sup>25</sup> 12,000	1,688	1,688
122	Canton, Ohio.....	1	1		185,000	30,000	155,000	1,289		1,686	( <sup>26</sup> )	740	277
124	Haverhill, Mass.....										3,500	121	70
125	Topeka, Kans.....										500	544	549
126	Salem, Mass.....	2	2		52,600	( <sup>27</sup> )	( <sup>27</sup> )				( <sup>27</sup> )	300	80
128	Chester, Pa.....	1		1	( <sup>28</sup> )	( <sup>28</sup> )		50		50			
133	Knoxville, Tenn.....	1	1		100,000	50,000	50,000	794		8,549	( <sup>29</sup> )	<sup>30</sup> 880	1,543
137	Rockford, Ill.....	1		1	8,000	8,000			618				
139	Joplin, Mo.....										500		57
140	Galveston, Tex.....	1	1		( <sup>31</sup> )	( <sup>31</sup> )	( <sup>31</sup> )			115			
142	Macon, Ga.....	1	1		30,000	( <sup>32</sup> )	30,000	1,352		4,447			
147	Kalamazoo, Mich.....	1		1	25,000	25,000					( <sup>33</sup> )	869	536
148	Wichita, Kans.....	1		1	12,000	10,000	2,000			240	500	1,499	1,273
149	Taunton, Mass.....										300		
152	Pueblo, Colo.....	1		1	( <sup>34</sup> )	( <sup>34</sup> )		40			100		50
154	La Crosse, Wis.....										<sup>35</sup> 31,000	2,246	1,197

<sup>1</sup> Payments for outlays are indicated in footnotes.  
<sup>2</sup> Market in city hall building; value not reported separately.  
<sup>3</sup> Not reported.  
<sup>4</sup> Expenses for public scales included with those for markets.  
<sup>5</sup> Includes \$181 for outlays.  
<sup>6</sup> Land rented by city.  
<sup>7</sup> Not including value of market in city hall building.

<sup>8</sup> Curb market; no property other than street space.  
<sup>9</sup> Includes \$248 for outlays.  
<sup>10</sup> Includes value of land not used for, but reported with, public scales.  
<sup>11</sup> Not reported separately.  
<sup>12</sup> Includes \$150 for outlays.  
<sup>13</sup> 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 number.	CITY.	PAYMENTS.		RECEIPTS.						
		To other civil divisions (taxes, licenses, etc.).	Refunds. <sup>1</sup>	For other civil divisions.					Refunds. <sup>2</sup>	From sales of real property. <sup>3</sup>
				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						4,888	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				\$880	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 ....		484						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. ....		1,382						1,830	

<sup>1</sup> Payments in correction of receipts in error reported in Tables 11, 12, 14, and 15.<sup>2</sup> Receipts in correction of payments in error reported in Tables 5, 6, and 3.<sup>3</sup> 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.<sup>4</sup> Includes \$8,818 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. <sup>1</sup>	For other civil divisions.					Refunds. <sup>2</sup>	From sales of real property. <sup>3</sup>	
				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	<sup>4</sup> 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	<sup>5</sup> 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	<sup>6</sup> 44	249,253	177,993	41,318		25,837	4,105	<sup>7</sup> 487	1,685
59	Springfield, Mass.	244,375	<sup>10</sup> 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	<sup>11</sup> 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

<sup>1</sup> Payments in correction of receipts in error reported in Tables 11, 12, 14, and 15.

<sup>2</sup> Receipts in correction of payments in error reported in Tables 5, 6, and 8.

<sup>3</sup> 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.

<sup>4</sup> Includes \$282 refunded by the state in adjustment of its national bank taxes of former years.

<sup>5</sup> Includes \$286 refunded to the state in adjustment of its national bank taxes of former years.

<sup>6</sup> Includes \$47 refunded to the state in adjustment of its national bank taxes of former years.

<sup>7</sup> Includes \$379 refunded by the state in adjustment of its national bank taxes of former years.

<sup>8</sup> Includes \$2 refunded to the state in adjustment of its national bank taxes of former years.

<sup>9</sup> Includes \$65 refunded by the state in adjustment of its national bank taxes of former years.

<sup>10</sup> Includes \$14 refunded to the state in adjustment of its national bank taxes of former years.

<sup>11</sup> 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. <sup>1</sup>	For other civil divisions.					Refunds. <sup>2</sup>	From sales of real property. <sup>3</sup>
				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	<sup>4</sup> 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						680	
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						262	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	<sup>5</sup> 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	<sup>7</sup> 981	2,945
125	Topeka, Kans.		159						178	
126	Salem, Mass.	83,513	<sup>8</sup> 1,605	83,513	69,849	11,581		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		<sup>9</sup> 793	1,400
130	Newton, Mass.	152,320	9,655	151,999	146,417	1,742	7	3,833	<sup>10</sup> 4,720	6,000
131	Superior, Wis.	70,899	50	70,899	70,899				112	
132	Elmira, N. Y.	61,651	3,509	61,651	61,651				277	206
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	1,362	90,686	90,686					

<sup>1</sup> Payments in correction of receipts in error reported in Tables 11, 12, 14, and 15.<sup>2</sup> Receipts in correction of payments in error reported in Tables 5, 6, and 8.<sup>3</sup> 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.<sup>4</sup> Includes \$155 refunded to the state in adjustment of its national bank taxes of former years.<sup>5</sup> 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. <sup>2</sup>	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. <sup>1</sup>	For purposes of trusts.				From investments disposed of. <sup>1</sup>	From interest.	For purposes of trusts.	City securities.	Other investments.	Private trust funds. <sup>3</sup>	Private trust accounts. <sup>4</sup>
	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	2,785,497	65,431		908,022	199,179
	Group III.....	2,242	185,306	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	148,490	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		6650	\$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.	337,779	122,713	\$20,492	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		\$90,455	5,519,867	2,063		37,022	925,626
9	San Francisco, Cal.		136,228	77,287	213,515			140,073			77,287	
11	Cincinnati, Ohio.	50,000	60,480	68,114	178,594		5,421	77,246	131,500			199,614
12	Detroit, Mich.		146,764	9,739	156,503			142,867				9,739
13	Milwaukee, Wis.		131,340	112,843	244,192			102,816				112,843
14	New Orleans, La.		134,653	29,153	163,806			145,445				29,153
15	Washington, D. C.	68,885	504,690	242,131	815,706		222,721	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	\$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	
56	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	

<sup>1</sup> Includes par value plus premiums and minus discounts.

<sup>2</sup> The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.

<sup>3</sup> Sum of par value of investments and cash on hand at close of year.

<sup>4</sup> Total cash credits at close of year.

<sup>5</sup> 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.

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. <sup>2</sup>	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. <sup>1</sup>	For purposes of trusts.				From investments disposed of. <sup>1</sup>	From interest.	For purposes of trusts.	City securities.	Other investments.	Private trust funds. <sup>3</sup>	Private trust accounts. <sup>4</sup>
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	Albany, 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	10,967	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	780			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	10,933			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		51,454								
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.		3,709	9,530	13,239	13,239						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	Eaat St. Louis, Ill.		709	112	821	114			707			112	
117	Little Rock, Ark.		150	400	550	350			200			400	
119	York, Pa.		367	57,731	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				

<sup>1</sup> Includes par value plus premiums and minus discounts.  
<sup>2</sup> The same as the aggregate of cash and cash credits at beginning of year and all receipts during year.  
<sup>3</sup> Sum of par value of investments and cash on hand at close of year.  
<sup>4</sup> Total cash credits at close of year.  
<sup>5</sup> 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. <sup>3</sup>	Cash on hand at beginning of year.	
			Total.	For investments purchased. <sup>1</sup>		For accrued interest on investments purchased.		To public for purposes of trusts.				Transfer payments. <sup>2</sup>
				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			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, Ore.....	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		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

<sup>1</sup> Includes par value plus premiums and minus discounts.

<sup>2</sup> Other than investment and interest transfers.

<sup>3</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

GENERAL TABLES.

BALANCES OF PUBLIC TRUST FUNDS: 1905.

cities in each state arranged alphabetically and the number assigned to each, see page 94.]

Total.	RECEIPTS.					PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.				Total assets at close of year. <sup>1</sup>	City number.
	From investments disposed of. <sup>1</sup>		Interest and income received.			From public for purposes of trusts.	Transfer receipts. <sup>2</sup>	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	5,560	17,336			1,517,511	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	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	11,824		11,824	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	433,845	29
8,282						6,202	2,080		6,150	6,150	30
828			109	109		719			3,000	4,782	32
63,456	13,060		18,815	17,900	915	31,551		24,000	508,591	555,793	33
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	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	5,458	62
5,370			191	191		5,179				6,664	63
199,610	190,125	3,100	1,515	4	1,511	3,699	1,171	36,300	190,126	228,333	66
13,188	7,500		2,124	2,124			3,534		40,292	40,292	68

<sup>1</sup> Sum of par value of investments and cash on hand at close of year.  
<sup>2</sup> 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. <sup>3</sup>	Cash on hand at beginning of year.	
			Total.	For investments purchased. <sup>1</sup>		For accrued interest on investments purchased.		To public for purposes of trusts.				Transfer payments. <sup>2</sup>
				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	440	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	17,496

## 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			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

<sup>1</sup>Includes par value plus premiums and minus discounts.<sup>2</sup>Other than investment and interest transfers.

# GENERAL TABLES.

**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. <sup>4</sup>	City num- ber.	
Total.	From investments dis- posed of. <sup>1</sup>		Interest and income received.			From public for purposes of trusts.	Transfer receipts. <sup>2</sup>	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			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	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	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	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

<sup>3</sup>The same as the aggregate of cash on hand at beginning of year and all receipts during year.  
<sup>4</sup>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. <sup>3</sup>	Cash on hand at beginning of year.	
			Total.	For investments purchased. <sup>1</sup>		For accrued interest on investments purchased.		Miscellaneous payments to public.				Transfer payments. <sup>2</sup>
				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	32,620	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

<sup>1</sup> Includes par value plus premiums and minus discounts.<sup>2</sup> 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.]

Total.	RECEIPTS.					PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.				Total assets at close of year. <sup>4</sup>	City number.
	From investments disposed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>2</sup>	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			1,000	6,863	1,009,000	1,071,939	
161,278	82,017		67,345	63,638	617		8,718	96,955	1,618,142	1,750,268	
110,576	6,500	10,293	67,004	61,204	5,800	3,198	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								99,976	2
24,312			15,038	15,038		\$4,274	\$28,968	\$40,303		927,505	4
99			99	99			5,000			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						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
2,715			2,124	2,124					199,450	200,000	68
									50,000	50,000	69
20			20	20					43,928	51,918	70
10,519			2,352	2,352	\$2,352				500	500	73
182,881	\$1,467		51,414	51,414		\$3,198	4,969	\$58,800		85,431	82
4,513			1,355	1,355			3,158		1,273,404	1,273,404	83
								38,155		38,155	85

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

\$34,020		\$8,893	\$3,321	\$3,321		\$21,806	\$73,186		\$115,753	\$115,753	88
31,710			31,710	31,710				\$226,500	226,500	226,500	89
250			250	250				10,000	10,000	10,000	97
569		500	69	69				4,000	4,000	4,000	100
								1,000	1,000	1,000	105
200			200	200					383	850	117
2,798			798	798			2,000	14,000	6,235	2,000	120
2,404			1,931	431	1,500		473	25,000	7,857	22,033	124
7,585	\$6,500	900	185	185						35,891	126
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

<sup>3</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.  
<sup>4</sup> 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. <sup>3</sup>	Cash on hand at beginning of year.
			Total.	For investments purchased. <sup>1</sup>		For accrued interest on investments purchased.		Miscellaneous payments to public.	Transfer payments. <sup>2</sup>			
				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	69,013	22,759,738	5,305,380	11,516,266	673,310,528	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	1,351,354
3	Philadelphia, Pa.....	1	6,506,645	2,486,018	380,601		15,368	3,624,658	98,912	98,912	6,605,557	2,620,028
4	St. Louis, Mo.....	3	1,415,969						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	3,655,023	9,615,174	2,870,888
6	Baltimore, Md.....	1	2,093,217	561,629	559,593			14,699	957,296	80,363	2,173,580	255,980
7	Cleveland, Ohio.....	6	3,442,514	159,886	855,135	\$1,140	270	1,912,543	513,540	591,217	4,033,731	987,242
8	Buffalo, N. Y.....	8	2,790,576		360,539			2,419,938	10,099	630,324	3,420,900	228,958
9	San Francisco, Cal.....	1	7,000					7,000		315	7,315	7,315
10	Pittsburg, Pa.....	2	1,765,627	1,042	1,370,000			394,400	185	229,170	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	57,598	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		223,000	2,413	608,690	60,430
46	Lowell, Mass.....	1	112,772	111,333		1,439				9,793	122,565	9,448
47	Hartford, Conn.....	6	110,383	103,490		760	133	6,000		428,077	538,460	242,545
48	Reading, Pa.....	2	49,056	23,000						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			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

<sup>1</sup> Includes par value plus premiums and minus discounts.

<sup>2</sup> Other than investment and interest transfers.

<sup>3</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

<sup>4</sup> 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.]

Total.	RECEIPTS.						PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>4</sup>	City number.	
	From investments disposed of. <sup>1</sup>		Interest and income received.			Miscellaneous receipts from public.	Transfer receipts. <sup>2</sup>	City securities.			Other investments.
	To public.	To city (investment 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
3,015,688		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	274		780,945	42			208,705	26
369,073		117,000	40,693	4,693	36,000		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	148			64,429			9,527	34
181,755			15,343	1,424	13,919	166,412		315,000		483,731	35
93,094			766	766			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	30,330	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		80,017	56

<sup>1</sup> 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.

<sup>2</sup> 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. <sup>1</sup>	Aggregate of all payments, and cash on hand at close of year. <sup>2</sup>	Cash on hand at beginning of year.	
			Total.	For investments purchased. <sup>1</sup>		For accrued interest on investments purchased.		Miscellaneous payments to public.				Transfer payments. <sup>2</sup>
				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	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	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	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	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		151,981	372,010	153,964
90	Akron, Ohio.	1	398,331		126,597			271,734	24,613	422,944	28,793
91	Brookton, 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	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
99	Pawtucket, R. I.	1	8,965						8,965	396,161	405,126
100	South Bend, Ind.	1							22,010	22,010	193,550
103	Bayonne, N. J.	1	273,356		87,000			149,181	37,175	57,936	75,176
104	Mobile, Ala.	3	147,752					122,752	25,000	219,951	141,987
105	Johnstown, Pa.	2	57,000	14,000				33,000	10,000	24,545	54,568
106	McKeesport, Pa.	2	15,276		8,000			3,000	4,276	246,595	219,296
109	Springfield, Ohio.	1	118,495		10,632			107,813	50	4,655	2,049
110	Wheeling, W. Va.	1	25,335					25,335		21,929	15,637
112	Bay City, Mich.	1	51,317					44,376	6,942	59,266	21,492
113	Allentown, Pa.	2	62,205	7,045				55,160		117,632	82,360
116	East St. Louis, Ill.	1								67,013	50,625
117	Little Rock, Ark.	1	10,162					10,000	162	22,870	24,598
118	Quincy, Ill.	1	82,554					82,554		22,534	5,213
119	York, Pa.	2	22,334	500				21,834		65,227	24,617
121	Malden, Mass.	4	77,592	52,248		\$344			25,000	92,637	19,108
122	Canton, Ohio.	1	133,566					114,570	18,996	42,729	23,707
124	Haverhill, Mass.	1	199,119	88,723		396			110,000	2,925	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	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	12,997
140	Galveston, Tex.	1	185,320	2,000	92,000			91,320		68,967	54,483
141	Fitchburg, Mass.	1	110,217		30,000		217	80,000		63,046	64,510
142	Macon, Ga.	1	53,205					53,205		25,140	12,353
143	Auburn, N. Y.	1	7,080		7,080						7,080
144	Racine, Wis.	1	29,000					29,000		28,350	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	36,198
152	Pueblo, Colo.	5	4,817					4,817		3,410	2,327
153	New Britain, Conn.	2							90,056	90,056	73,589
154	La Crosse, Wis.	1	104,500						104,500	37,869	61,605

<sup>1</sup> Includes par value plus premiums and minus discounts.<sup>2</sup> 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.

Total.	RECEIPTS.					Miscellaneous receipts from public.	Transfer receipts. <sup>2</sup>	PAR VALUE OF INVESTMENTS AT CLOSE OF YEAR.		Total assets at close of year. <sup>4</sup>	City number.
	From investments disposed of. <sup>1</sup>		Interest and income received.					City securities.	Other investments.		
	To public.	To city (investment 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		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		343,040	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
108,132		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			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			219,051	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		1,800	67,013	116
8,434	900		162		162		7,372			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	307,670	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					22,449	22,596	138
34,361						25	34,336			2,546	139
199,804		81,000	9,400		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		371,648	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	162
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

<sup>3</sup> The same as the aggregate of cash on hand at beginning of year and all receipts during year.

<sup>4</sup> 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 OBLIGATIONS<sup>1</sup> AT CLOSE OF YEAR, TOGETHER WITH CHANGES SUMMARY,

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

City number.	CITY.	PAR VALUE OF DEBT OBLIGATIONS AT CLOSE OF YEAR.							
		Aggregate.							
		Total.	Classified by character.				Classified as issued by—		
			Funded. <sup>3</sup>	Unfunded or floating.			City government.	School districts.	Other divisions of the government of the city.
Revenue and tax loans. <sup>4</sup>	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	\$567,731,995	\$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 <sup>5</sup>	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	.....	.....	\$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	8,521,166	.....	\$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.....	8,707,500	19,400	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	3,636,500	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	1,215,500	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	.....	.....

<sup>1</sup> 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.

<sup>2</sup> For amount of sinking fund assets at close of year, see Table 22.

<sup>3</sup> Including all general bonds, and special debt obligations to public trust funds.

GENERAL TABLES.

DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS AND OF SINKING FUND ASSETS,<sup>2</sup> 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. <sup>3</sup>	Per capita.		Debt obligations.			Sinking fund assets. <sup>2</sup>			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. <sup>5</sup>	Total.	City securities.	Other investments.		
Public.	City funds. <sup>6</sup>											
\$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	\$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	2,389,338	51,615,529	
190,116,301	32,226,753	183,691,235	56.32	46.53	4,155,434	4,020,116	135,318	649,624	63,813	513,437	4,605,058	
151,611,354	10,205,219	144,548,892	48.34	43.19	5,179,159	4,362,456	816,703	755,926	766,723	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	3,813,566	

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	68,355,106	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	536,116	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	166.00	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	3,660,472	3,491,204	199,268	169,637	188,268	357,505	3,860,109	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	589,609	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	\$33,572	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	270,391	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	262,312	148,312	104,000	57,588	104,000	161,588	309,000	24
7,619,248	1,231,924	7,950,040	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	397,600	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	10,997	72,000	61,903	47,046	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		\$37,002	\$57,015	\$33,602	\$23,413	\$1,312,436	41
2,589,364	\$245,380	3,595,383	38.99	36.56	220,145	183,143		60,632	1,383	60,632	62,015	163,130	42
3,554,764	671,880	2,671,040	43.21	27.31	90,998	30,366		120,000	111,357	120,000	8,643	92,381	43
2,079,406		2,057,711	21.27	21.05	181,480	61,490		360,450	111,357	358,000	222,018	70,133	44
9,311,500	538,950	7,622,437	101.10	78.23	594,450	234,000			135,982			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	104,496		244,245		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	

<sup>1</sup> Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.

<sup>2</sup> Sinking, investment, and public trust funds.

<sup>3</sup> Decrease.

## STATISTICS OF CITIES.

TABLE 23.—TOTAL AND PER CAPITA DEBT OBLIGATIONS<sup>1</sup> 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. <sup>2</sup>	Unfunded or floating.			City government.	School districts.	Other divisions of the government of the city.	
Revenue and tax loans. <sup>4</sup>	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	\$47,000	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	4,648	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	72,103	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	9,754	4,097,666	630,742	
76	Erie, Pa.	1,279,003	1,217,155		43,259	11,339	7,250	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		1,400	2,741,281		
79	Norfolk, Va.	6,058,830	5,934,550	124,280		11,968		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		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					1,099,500	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	\$16,000	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	72,600	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	24,818	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		

<sup>1</sup> 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.<sup>2</sup> For amount of sinking fund assets at close of year, see Table 22.<sup>3</sup> Including all general bonds, and special debt obligations to public trust funds.

GENERAL TABLES.

DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS AND OF SINKING FUND ASSETS,<sup>2</sup> 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.		Per capita.		Debt obligations.			Sinking fund assets. <sup>2</sup>			Debt obligations less sinking fund assets.			
Classified as held by—		Less sinking fund assets. <sup>2</sup>	Total debt obligations.	Debt obligations less sinking fund assets.	Total.	Held by public.	Held by city funds. <sup>6</sup>	Total.	City securities.		Other investments.		
Public.	City funds. <sup>5</sup>												
\$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	6,304	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	
2,282,500	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	2,285,344	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	15,500	15,500					15,500	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	36,176			161,306	66	
6,505,283		6,358,287	100.17	97.91	320,526	320,526				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	1,283,703	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	788,811	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	455,300	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	6,012	14,130	105
1,191,585	181,000	944,900	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	349	349					349	111
1,400,953		1,341,687	34.49	33.04	34,956	34,956		37,774		37,774	2,818	112

<sup>4</sup> Including all short-term loans in anticipation of taxes, commonly designated as revenue bonds, revenue loans, tax warrants, tax certificates, temporary loans, etc.  
<sup>5</sup> Sinking, investment, and public trust funds.  
<sup>6</sup> Decrease.

STATISTICS OF CITIES.

TABLE 23.—TOTAL AND PER CAPITA DEBT OBLIGATIONS<sup>1</sup> 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. <sup>3</sup>	Unfunded or floating.			City government.	School districts.	Other divisions of the government of the city.	
	Revenue and tax loans. <sup>4</sup>	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.	1,557,623	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		1,782,700	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	402,449	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

	Total	Funded	Revenue and tax loans	Special assessment loans	Outstanding warrants	All other	City government	School districts	Other divisions of the government of the city
Grand total: <sup>7</sup>									
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: <sup>7</sup>									
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

<sup>1</sup> 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.

<sup>2</sup> For amount of sinking fund assets at close of year, see Table 22.

<sup>3</sup> Including all general bonds, and special debt obligations to public trust funds.

<sup>4</sup> 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.

DURING YEAR IN PAR VALUE OF DEBT OBLIGATIONS AND OF SINKING FUND ASSETS,<sup>2</sup> 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. <sup>3</sup>	Per capita.		Debt obligations.			Sinking fund assets. <sup>2</sup>			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. <sup>4</sup>	Total.	City securities.	Other investments.		
Public.	City funds. <sup>6</sup>											
\$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	107,165	\$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		\$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	\$6,183	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	\$20,306,276	\$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	111,555,703	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	15,577,827	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	7,506,491	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	203,315,953	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	\$449,624	63,813	\$613,437	4,605,058
186,774,989	31,959,900	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	45.12	10,068,982	7,053,680	3,015,302	2,645,183	2,856,382	\$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	575,473	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

<sup>5</sup> Sinking, investment, and public trust funds.

<sup>6</sup> Decrease.

<sup>7</sup> Not including Bay City, Mich.; Macon, Ga.; Kalamazoo, Mich.; Wichita, Kans.; Pueblo, Colo.; or New Britain, Conn.

<sup>8</sup> Not reported separately.

<sup>9</sup> 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. <sup>1</sup>	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	7,529,500	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.....	11,591,480	.....	.....	.....	.....	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	530,000
26	Denver, Colo.....	4,034,500	114,500	110,000	.....	4,500	2,810,000	58,000	.....	606,000
27	Allentown, 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	1,405,100	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	1,586,422	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

<sup>1</sup> Exclusive of school and other departmental buildings.<sup>2</sup> Including, in addition to bonds designated as "local improvement bonds," special assessment loans for which the purpose of issue was not reported.

GENERAL TABLES.

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. <sup>3</sup>	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. <sup>2</sup>	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 1,502,400 683,900 171,000	80,791,718 7,552,960 5,265,915 1,127,200	33,712,022 20,960,273 7,616,657 9,415,740	111,176,649 12,564,945 6,543,396 5,058,041	8,426,001 1,292,278 3,614,550 3,287,162	43,729,801 5,191,175 5,030,742 1,720,166	48,480,121 12,097,142 7,810,023 6,491,705	8,000,200 4,690,000 6,047,099 4,949,457	196,324,843 20,649,180 31,211,088 14,558,534	----- ----- 95,000 562,000	57,624,733 17,059,000 11,826,774 8,946,248	14,049,900 9,489,850 7,983,600 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
-----	-----	990,000	1,647,000	885,000	118,000	1,230,536	-----	21,376,643	-----	3,600,000	-----	11
73,000	2,275,000	2,220,547	955,000	609,501	80,000	-----	-----	2,148,500	-----	-----	-----	12
50,000	200,000	922,500	1,320,000	-----	692,000	421,469	-----	845,000	-----	55,000	-----	13
354,000	741,000	-----	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	-----	724,000	620,000	-----	-----	-----	21
-----	450,475	1,310,000	112,000	-----	1,305,000	-----	245,000	121,500	-----	606,000	-----	22
-----	360,000	900,000	-----	\$5,778	300,000	2,251,353	-----	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	-----	-----	11,200	-----	1,147,524	-----	166,000	-----	-----	258,400	34
-----	30,000	126,000	-----	160,000	-----	115,110	105,000	-----	-----	-----	436,000	35
-----	-----	-----	-----	-----	1,000	-----	-----	2,500	-----	-----	842,550	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	-----	\$86,000	\$1,090,000	41
-----	-----	441,655	\$248,050	\$694,100	\$510,000	9,330	-----	237,000	-----	-----	45,000	42
-----	\$1,368,525	38,000	84,680	-----	-----	703,379	\$200,960	51,100	-----	109,250	-----	43
27,000	1,530,000	831,000	544,000	20,000	1,728,000	494,169	-----	-----	-----	-----	-----	44
-----	-----	-----	-----	-----	-----	-----	-----	196,900	-----	-----	-----	45
-----	23,190	328,858	447,840	-----	-----	-----	-----	422,510	-----	-----	-----	46
-----	300,000	-----	-----	220,000	2,000,000	-----	455,973	973,482	-----	1,070,000	290,000	47
-----	-----	200,500	-----	240,000	-----	-----	-----	100,000	-----	360,000	-----	48
-----	-----	-----	-----	-----	-----	-----	-----	5,650,707	-----	580,850	-----	49
-----	-----	900,000	435,000	-----	-----	-----	2,600	450,000	-----	70,000	533,000	50
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	51
115,000	188,350	31,520	531,135	213,455	-----	1,177,900	30,000	70,100	-----	-----	770,600	52
-----	205,000	-----	-----	-----	-----	-----	-----	1,661,950	-----	-----	-----	53
-----	165,000	30,000	-----	378,000	-----	-----	-----	408,200	-----	230,200	123,000	54
-----	-----	-----	-----	-----	130,000	-----	-----	360,000	-----	90,000	-----	55
35,000	99,000	455,000	150,000	125,000	-----	-----	-----	1,407,500	-----	-----	-----	56
-----	206,000	35,000	-----	-----	-----	61,279	747,645	44,818	-----	-----	683,000	57
-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	-----	58
66,100	128,000	815,000	35,000	-----	-----	-----	-----	898,000	26,735	-----	-----	59
-----	125,000	-----	-----	-----	-----	-----	-----	-----	-----	112,000	-----	60

<sup>2</sup> 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. <sup>1</sup>	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.	1,085,194					896,870		46,800	286,983
69	Manchester, N. H.	1,785,000	800,000	800,000			830,000			140,000
70	Evansville, Ind.	2,049,000	400,000	400,000			1,649,000			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.	1,799,000	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		1,739,500		\$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

<sup>1</sup> Exclusive of school and other departmental buildings.<sup>2</sup> Including, in addition to bonds designated as "local improvement bonds," special assessment loans for which the purpose of issue was not 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. <sup>1</sup>	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					549,399			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

<sup>1</sup> Exclusive of school and other departmental buildings.<sup>2</sup> 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. <sup>3</sup>	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. <sup>2</sup>	General improvements.	All other.				
		\$15,000	\$7,557				\$999,000	\$345,167				133
		175,000	65,000				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
			50,000	65,000	65,000	13,289	58,000	5,500		98,000		144
\$35,000	18,000	371,000					799,000					145
		32,900	400	117,800			58,800			20,000		146
			226,300					216,857				147
		18,680	33,122	131,273						94,000	576,872	148
		398,000									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						154

<sup>3</sup> Exclusive of loans made to take up former loans whose purpose of issue was reported.

STATISTICS OF CITIES.

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	1898
	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.....	4,568,600										
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.....	12,098,724	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		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	Paterson, N. J.....	4,353,073	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								
54	Bridgeport, Conn.....	2,053,000	150,000	125,000				15,000	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	55,000					
59	Springfield, Mass.....	2,404,100						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						21,000	100,000
63	Kansas City, Kans.....	3,048,868		10,000	47,000	30,000		12,000	37,000	30,000	35,000	6,000
64	Savannah, Ga.....	2,984,950	2,981,650									
65	Hoboken, N. J.....	1,664,761	60,500						70,000		37,000	7,000

# GENERAL TABLES.

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	1
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	2
6,589,741	4,735,100	6,011,300	7,694,622	6,761,471	4,388,915	5,593,060	6,862,497	7,145,403	8,596,692	10,823,950	10,773,852	18,246,222	3
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	4

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		10,310,715	2
2,000,000	975,000			1,268,000				4,223,000			1,000,000	66,900	3
												99,191,856	4
													5
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	1,866,900	980,000	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	1,257,000	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		\$49,404	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	413,800	1,026,000	2,178,806	1,968,300	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		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	282,150	176,000	280,024	34
160,000	75,000		120,000		190,000	190,000	75,000	350,000	430,000	430,000	453,000	128,443	35
187,000				45,000	50,000	253,000	443,500			490,000	420,000		36
256,000	480,000	36,000	47,000	182,000	248,000	388,000	227,000	163,000	129,000	764,000	460,000	66,073	37
118,000	315,000	415,000	495,000	420,000	710,000	409,000	298,000	460,000	290,000	775,000	270,000	102,623	38
	200,000			430,000				350,000	711,500	540,000		1,054,110	39
	46,000	46,000	74,000		275,000			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	232,909	42
	100,000	75,000	125,000					140,000	188,500	381,530	212,625	24,169	43
883,000	680,000	1,276,100	825,500	631,900	369,000	394,000	633,000	438,000	359,000	827,500	817,450	25,000	44
	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
									496,000	254,000	125,000		50
		210,000		250,000	370,000		400,000						
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	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



AT CLOSE OF YEAR, CLASSIFIED BY YEAR 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.

1894	1895	1896	1897	1898	1899	1900	1901	1902	1903	1904	1905	Not reported.	City number.
\$197,000	\$150,000	\$1,356,000	\$113,000	\$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	47,402	67
		140,000	100,000		100,000		215,162	363,348	80,628	100,717	104,844		68
		25,000						80,000			50,000		69
334,341	185,000	132,200	180,000	32,100	260,900	198,000	180,500	248,500	688,000	444,455	184,100	10,533	71
500,000	300,000					490,000			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		458,000	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		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	400,000	402,417	350,000		400,000	100,000			80
62,500	90,000	55,000		100,000								2,960	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
	123,000	40,000	71,952	8,355	2,800	1,193,000					200,000	707,527	85
	60,900	7,300		65,700	5,175	979	408	1,063	49,430	8,364	57,804		86
						4,591	174,204	135,143	341,180	201,507	152,245		87

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

\$105,000	\$150,000	\$225,000	\$525,000	\$90,000	\$144,000	\$146,000	\$125,000	\$125,000	\$78,800	\$65,000	\$301,000	\$330,053	88
6,000					37,000	162,500		697,000			181,089		89
29,500	256,600	47,000	46,000	10,000	39,600	97,500	127,900	203,700	252,200	453,689	242,000		90
32,000	42,000	50,000	79,740	160,500	112,100	45,000	166,000	473,500	38,000	310,000	482,100		91
					76,708	67,350	70,760	106,100	416,500	325,960			92
			51,000	139,500	402,000	176,600	60,000	240,000		170,000	95,000	294,452	93
	120,000		30,000		30,000	20,000		301,000		340,000	110,000		94
51,300											2,532		95
239,000	280,000					86,500				229,000	250,000		96
50,000			242,000	360,000				150,000		200,000	450,000	535,304	97
150,000					46,000	549,000	37,500	57,500	62,500	239,500	16,500	215,270	98
600,000		300,000	500,000	150,000		40,000		250,000		770,000			99
30,500	58,000	8,800	28,000	63,000	57,498	78,200	55,000	55,000	195,000	50,000	120,635	112,152	100
	50,000	175,500	96,000	5,000	40,000	43,000	65,000	65,000		125,000		5,866	101
104,000	88,000	56,000	62,000	100,000	114,000	147,000	23,000	85,000	56,000	102,000	102,000		102
						67,000	212,600	402,000	184,000		113,750	500	103
9,000	81,000	157,000	26,000	134,000	122,000	750,000	13,820	200,000		379,000			104
						60,000	193,000	45,000				11,600	105
58,000	17,000	20,000	900			100,000		45,000		263,400	50,000	246,104	106
65,000				121,000	87,000	461,851	185,750	46,850	6,800	11,145	8,300		107
		201,000	240,000		38,532								108
								100,000		50,000	400,000	77,576	109
100,000		49,000	37,000	22,405	10,000	51,321	46,993	165,154	160,610	126,238	37,932		110
								202,200					111
	159,900	40,100	256,500		659,000	27,000	55,500	43,000	204,500	69,500	79,000	11,100	112
	128,000	20,000	91,000	18,000	169,000						167,963		113
		20,200	50,500		55,800	118,500	100,000	214,800	193,700	258,500		200	114
								50,000		115,000			115
250,000		18,425	755,400	26,485	95,850	7,500	2,400	75,000	22,500	368,810	14,200	496,400	116
60,000	9,000			24,000		5,000	39,000			125,000			117
2,500							2,500	6,600	19,200	27,875			118
			311,000	300,000							120,000		119
21,000		32,500	160,000	40,000		74,000		155,000	507,000	50,000		7,710	120
						207,400	294,600		200,800		178,000	144,900	121
322,000	160,000	137,000	14,000	3,000	64,000	22,000	36,000	46,000	40,000	81,000	46,000	181,000	122
62,000	57,000	68,300	40,000	30,867	88,600	123,370	75,100	393,400	188,260	295,714	97,100		123
						7,500	113,000	50,000			20,000	12,500	124
18,000	40,000	19,000	97,500	22,000	101,000	67,000	35,000	39,000	24,000	41,000	85,000		125
	87,000	65,000	191,000	34,500	13,000	76,000	59,000	30,000		569,100	223,127	606,103	126
	9,200	304,000	5,000		10,000	5,000	18,800			237,500	214,500	45,700	127
	30,000	10,550		4,500		144,975		305,000	150,000	60,000	547,000	1,724,000	128
	101,000		29,000										129
101,500	500	90,000	25,000	16,500	259,500	4,500	134,000	10,500	89,500	130,000	13,000		130
208,500	32,000	42,000	286,000	51,000	37,500	42,000	328,000		90,000	9,000	143,000	15,000	131
568,000	822,000	750,500	492,500	270,900	160,950	100,000	194,400	360,850	117,000	163,000	14,000	3,500	132
8,001		1,772	5,140	76,451		105,500				285,150	243,525		133
44,000	293,000	105,000	70,500	34,000	23,500	98,000	64,000	267,500	26,000	27,500	27,000		134
													135
			50,000		130,000				6,000	3,167		7,557	136
		75,000	25,000	75,000	50,000	58,000	30,000	50,000		17,000	35,000	54,298	137
970,000							398,000						138
40,000	140,000					70,008	55,000	119,880	343,300	82,869	63,000	56,099	139
			12,000	11,900	5,000	18,000	25,625	12,300	19,860		42,419		140
													141
					2,500	26,500	38,000	59,000	100,000		350,000		142
								8,000			30,000		143
	191,000	352,000	215,000						247,000	44,500			144
25,000	58,000	8,500	8,100	11,900	43,600	126,500	45,700	59,800	104,800	115,300	13,200	46,705	145
			173,000				63,000			19,000	40,000		146

## 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	20,608,623	25,953,517	.....	11,965,971	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	\$347,314
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.....	21,019,278	.....	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.....	27,635,874	.....	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	.....	.....	.....	.....	.....	.....	.....	.....
10	Pittsburg, Pa.....	27,569,385	.....	2,301,400	9,633,198	30,000	3,514,304	.....	300,000	621,000	6,301,500	4,867,983
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	.....	.....	2,484,000	.....	.....	.....	.....	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	7,982,218	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	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, Neb.....	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	.....	.....	.....	.....	.....	.....	.....
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	Dss 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	.....	.....	.....	.....	.....

GENERAL TABLES.

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				
62	Somerville, Mass.	1,868,000		489,000	1,005,000	\$6,000				100,000		\$8,000	\$264,072	
63	Kansas City, Kans.	3,053,069				455,000		\$2,275,451		220,417		2,201	350,000	
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	909,782								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		290,500	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						3,273,000		760,000		658,610	200,000	
86	Terre Haute, Ind.	470,655			322,000			56,000		92,655				
87	Youngstown, Ohio	1,161,945			197,245			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	1,654,800			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					65,295
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		700,000	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								321,607
130	Newton, Mass.	6,245,700	75,000	954,300	4,530,000			250,000				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					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.										
			3	3½	4	4½	5	5½	6	7	Other reported rates.	Rate not reported.	
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			80,000		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). <sup>1</sup>								
		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	13,000,000			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	2,252,060			\$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	2,094,891				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		23,104	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			

<sup>1</sup> Equipment, lands, buildings, etc.

# GENERAL TABLES.

## 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. <sup>1</sup>												City num- ber.
Total.	City buildings.	Police de- partment.	Fire depart- ment.	Asylums and alms- houses.	Hospitals.	Jails and reforma- tories.	Schools.	Libraries, art galleries, and museums.	Parks and gardens.	Bath houses and bathing beaches.	Miscellane- ous unpro- ductive per- manent properties.	
<b>\$1,530,625,718</b>	<b>\$106,306,353</b>	<b>\$22,096,646</b>	<b>\$61,915,433</b>	<b>\$39,477,323</b>	<b>\$17,075,211</b>	<b>\$8,044,683</b>	<b>\$357,699,007</b>	<b>\$52,132,959</b>	<b>\$723,237,763</b>	<b>\$932,159</b>	<b>\$141,708,481</b>	
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	
92,698,552	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	
106,367,659	27,640,000	4,597,400	10,648,222	2,017,243	942,849	500,515	54,780,431	6,468,193	31,185,262	144,203	12,597,185	
32,534,407	4,132,000	849,475	1,716,300	735,500	1,020,800	260,000	10,046,495	167,000	10,765,950	17,825,000	2,840,887	
113,558,100	2,051,800	1,140,900	2,551,000	2,142,600	3,138,900	1,415,000	16,503,300	5,557,400	60,743,000	165,500	18,314,200	
22,881,584	5,412,780	507,236	1,469,711	729,886	54,493	345,089	4,012,777	9,499,612	20,053,957	55,055	850,000	6
35,253,484	928,803	480,743	917,804	487,506	58,305	443,804	6,282,594	721,843	63,225,900	28,650	4,823,070	7
74,781,029	1,734,320	431,729	1,120,660	74,165	1,900,500	550,000	4,678,767	1,900,000	13,499,000	28,650	3,486,838	8
30,318,550	6,000,000	475,000	1,900,500	575,000	1,390,000	160,000	6,000,000	736,000	17,825,000	21,000	423,050	9
27,368,000	1,550,000	250,000	1,390,000	758,000	1,390,000	195,000	6,000,000	6,400,000	13,499,000	21,000	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	10,387,900	126,500	1,316,000	11
21,758,196	2,357,547	541,038	2,249,119	7,800	99,000	810,000	4,865,312	870,830	3,067,350	5,045,000	478,650	12
13,329,497	1,240,000	333,810	1,462,212	95,000	81,000	627,282	3,804,325	1,250,000	2,920,300	1,946,300	125,000	13
9,645,000	686,000	92,000	589,000	104,483	81,000	810,000	1,997,500	205,500	990,230	4,152,779	19,000	14
17,771,270	1,174,449	328,629	924,730	104,483	81,000	810,000	6,467,388	990,230	2,920,300	4,152,779	19,000	15

### 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	\$149,044	\$34,378,690	1	
92,698,552	1,757,987	1,458,741	2,383,082	2,383,082	143,347	41,362,624	2,744,739	32,318,846	9,369,135	9,369,135	2	
106,367,659	27,640,000	4,597,400	4,838,000	2,755,000	1,572,500	15,401,340	720,000	29,578,119	19,099,800	19,099,800	3	
32,534,407	4,132,000	849,475	1,716,300	735,500	1,020,800	260,000	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	16,503,300	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	20,053,957	850,000	6	
35,253,484	928,803	480,743	917,804	487,506	58,305	443,804	6,282,594	721,843	63,225,900	55,055	4,823,070	7
74,781,029	1,734,320	431,729	1,120,660	74,165	1,900,500	550,000	4,678,767	1,900,000	13,499,000	28,650	3,486,838	8
30,318,550	6,000,000	475,000	1,900,500	575,000	1,390,000	160,000	6,000,000	736,000	17,825,000	423,050	9	
27,368,000	1,550,000	250,000	1,390,000	758,000	1,390,000	195,000	6,000,000	6,400,000	13,499,000	21,000	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	10,387,900	1,316,000	11	
21,758,196	2,357,547	541,038	2,249,119	7,800	99,000	810,000	4,865,312	870,830	3,067,350	478,650	12	
13,329,497	1,240,000	333,810	1,462,212	95,000	81,000	627,282	3,804,325	1,250,000	2,920,300	1,946,300	13	
9,645,000	686,000	92,000	589,000	104,483	81,000	810,000	1,997,500	205,500	990,230	125,000	14	
17,771,270	1,174,449	328,629	924,730	104,483	81,000	810,000	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	50,000	2,208,904	17
5,617,562	775,000	338,000	302,690	585,000	51,300	1,722,000	2,184,253	365,119	547,000	5,050	1,000,000	18
6,307,345	546,500	40,495	585,000	142,000	328,000	655,000	1,722,000	626,800	1,623,800	700	34,300	19
5,129,303	23,500	148,000	440,350	187,000	187,000	2,807,841	2,807,841	281,819	1,206,050	34,043	34,043	20
10,007,442	1,277,145	446,747	865,752	819,464	18,500	286,500	2,787,871	365,000	2,096,449	100,000	1,714,014	21
9,600,212	750,000	46,433	637,624	286,500	65,000	65,000	2,296,150	2,000,000	2,000,000	178	3,035,000	22
6,426,499	330,638	227,400	708,051	74,706	343,547	85,044	2,243,547	400,000	1,652,280	40,000	1,188,699	23
11,509,309	481,473	63,353	330,510	168,719	330,510	85,044	3,439,715	400,000	6,530,495	867,298	40,000	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	756,965	16,500	4,250	2,655,802	2				

## 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) <sup>1</sup>							
		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.	1,690,000	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.	3,384,046	1,176,831				35,000	40,580	22,485
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.	1,432,091	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	

<sup>1</sup> Equipment, lands, buildings, etc.

# GENERAL TABLES.

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. <sup>1</sup>											City num- ber.	
Total.	City buildings.	Police de- partment.	Fire depart- ment.	Asylums and alms- houses.	Hospitals.	Jails and reforma- tories.	Schools.	Librar.es, art galleries, and museums.	Parks and gardens.	Bath houses and bathing beaches.		Miscellane- ous unpro- ductive per- manent 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	-----	422,075	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	262,760	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	-----	716,000	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	-----	249,059	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	11,500	-----	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	-----	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	-----	745,456	68,212	20,000	-----	15,000	106
846,909	46,500	5,000	106,309	-----	416,900	-----	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	-----	160,000	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	-----	-----	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	90,600	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	-----	2,300	-----	641,000	-----	85,000	-----	-----	128
1,323,850	100,000	82,000	152,000	-----	-----	-----	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

<sup>1</sup> 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). <sup>1</sup>								
		Total.	Waterworks.	Electric light works.	Gas works.	Markets and public scales.	Docks, wharves, and landings.	Cemeteries and crematories.	General real property.	All other.
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								\$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

<sup>1</sup> 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. <sup>1</sup>												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

STATISTICS OF CITIES.

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. <sup>1</sup>				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1, 2</sup>		GENERAL PROPERTY TAXES LEVIED FOR CITY PURPOSES.			PER CAPITA—	
		Total.	Subject to general property taxes.		Subject to other taxes. <sup>2</sup>	Real property.	Personal property.	Amount.	Rate <sup>1</sup> per \$1,000 of—		Total assessed valuation. <sup>1</sup>	Tax levy for city purposes. <sup>2</sup>
			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	1,898,637,492	657,073,971	11,589,540			47,381,190	18.54		650.30	12.00
	Group III.....	2,150,143,044	1,694,045,411	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	( <sup>3</sup> )	.....	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	5,903,744	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	2,468,000	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

<sup>1</sup> For territory covered by city government.  
<sup>2</sup> Special property, business, and poll taxes.

<sup>3</sup> For general property taxes.  
<sup>4</sup> Personal property included with real property.

GENERAL TABLES.

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. <sup>1</sup>				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE) <sup>1, 2</sup>		GENERAL PROPERTY TAXES LEVIED FOR CITY PURPOSES.			PER CAPITA—	
		Total.	Subject to general property taxes.		Subject to other taxes. <sup>2</sup>	Real property.	Personal property.	Amount.	Rate <sup>1</sup> per \$1,000 of—		Total assessed valuation. <sup>1</sup>	Tax levy for city purposes. <sup>3</sup>
			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	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	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	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	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	675,212	70	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	449.56	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	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	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	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	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	100	100	670,717	14.65	14.65	660.04	9.57	
62	Somerville, Mass.	59,146,600	53,392,000	5,691,000	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	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	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	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	2,680,850	75	100	462,296	18.98	14.54	428.64	7.94	
79	Norfolk, Va.	37,143,996	29,281,830	1,267,490	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	50	50	475,304	27.50	13.75	322.74	8.45	
82	Harrisburg, Pa.	33,244,986	31,629,986	65,000	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	

<sup>1</sup> For territory covered by city government.

<sup>2</sup> Special property, business, and poll taxes.

<sup>3</sup> For general property taxes.

<sup>4</sup> Assessed valuation of occupations included with that of real property.

<sup>5</sup> 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. <sup>1</sup>				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1, 2</sup>		GENERAL PROPERTY TAXES LEVIED FOR CITY PURPOSES.			PER CAPITA—	
		Total.	Subject to general property taxes.		Subject to other taxes. <sup>2</sup>	Real property.	Personal property.	Amount.	Rate <sup>1</sup> per \$1,000 of—		Total assessed valuation. <sup>1</sup>	Tax levy for city purposes. <sup>2</sup>
			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.	37,661,360	31,667,540	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		30	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	14.99	728.20	13.90
102	Angusta, Ga.	22,168,735	14,698,240	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		50	50	257,210	13.50	6.75	451.87	6.10
105	Johnstown, Pa.	15,794,321	15,794,321	( <sup>3</sup> )		67		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	( <sup>3</sup> )		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.	23,496,695	15,266,895	6,228,800		75	50	307,806	13.10	9.36	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	1,800,380	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.	18,733,228	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	3,253,630	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	( <sup>3</sup> )		50	100	134,040	11.00	( <sup>3</sup> )	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

<sup>1</sup> For territory covered by city government.  
<sup>2</sup> Special property, business, and poll taxes.  
<sup>3</sup> For general property taxes.

<sup>4</sup> Estimated.  
<sup>5</sup> Personal property included with real property.  
<sup>6</sup> True value could not be ascertained.

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 number.	CITY.	CORPORATE PAYMENTS.						CORPORATE RECEIPTS.								
		Total. <sup>1</sup>	For expenses. <sup>2</sup>				For out-lays. <sup>2</sup>	On account of indebtedness. <sup>2</sup>	Total. <sup>1</sup>	From revenues.					On account of indebtedness. <sup>2</sup>	
			Total.	General and special service.	Investment.	Industrial.				Total. <sup>2</sup>	General. <sup>2</sup>	Commercial. <sup>3</sup>				
												Total.	Special service income.	Investment income.		Industrial 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	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	\$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.....	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	.....	( <sup>5</sup> )	.....								
10	Pittsburg, Pa.....	27.01	16.28	14.77	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	0.12	5.88	0.46	16.49	16.49	12.12	4.37	4.19	0.04	1.40	.....
21	Providence, R. I.....	22.21	17.73	16.10	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	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.....	( <sup>5</sup> )														
31	Memphis, Tenn.....	17.43	13.08	10.58	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	0.01	3.85	.....	15.39	12.92	12.06	0.86	0.76	0.10	( <sup>4</sup> )	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	.....

<sup>1</sup> For aggregate, see Table 3.  
<sup>2</sup> For aggregates, see Table 4.  
<sup>3</sup> For aggregates, see Table 12.

<sup>4</sup> Less than 1 cent.

<sup>5</sup> 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. <sup>1</sup>	
		Total. <sup>1</sup>	For expenses. <sup>2</sup>				For outlays. <sup>2</sup>	On account of indebtedness. <sup>2</sup>	Total. <sup>1</sup>	From revenues.						
			Total.	General and special service.	Investment.	Industrial.				General. <sup>3</sup>	Commercial. <sup>3</sup>					
											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	.....	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	\$0.31	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	0.62	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	11.01
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	0.89	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	0.78	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.....	12.61	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	0.06	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	3.20	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	0.74	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	0.68	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	0.23	19.71	19.71	15.14	4.58	1.27	0.16	3.15	.....
63	Kansas City, Kans.....	15.09	9.79	8.78	(*)	0.01	3.24	2.06	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	0.34	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.....	15.96	11.28	11.12	(*)	0.16	2.25	2.43	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	2.88	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	0.38	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	0.44	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	1.41	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	0.07	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	0.33	17.10	17.10	13.73	3.37	0.56	0.25	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	1.58	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	3.93	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	0.09	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	2.29	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	0.50	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	0.04	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	1.45	14.46	14.46	11.76	2.71	0.62	0.13	1.96	.....

<sup>1</sup> For aggregate, see Table 3.<sup>2</sup> For aggregates, see Table 4.<sup>3</sup> For aggregates, see Table 12.<sup>4</sup> Less than 1 cent.

GENERAL TABLES.

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. <sup>1</sup>	For expenses. <sup>2</sup>				For out-lays. <sup>2</sup>	On account of indebtedness. <sup>2</sup>	Total. <sup>1</sup>	From revenues.				On account of indebtedness. <sup>2</sup>		
			Total.	General and special service.	Investment.	Industrial.				Total. <sup>2</sup>	General. <sup>2</sup>	Commercial. <sup>3</sup>				
												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		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		0.08	4.79	\$2.68	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	0.65	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	0.75	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		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		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	2.70	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	0.96	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	2.29	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	0.04	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	0.70	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	1.12	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	1.46	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	0.65	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	0.28	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		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		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			5.90	0.41	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	1.13	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	0.97	12.45	12.45	11.23	1.23	1.19	0.03		
124	Haverhill, Mass.	17.67	16.01	14.43		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		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		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			0.79	0.84	9.72	9.72	8.98	0.74	0.70	0.02	0.02	
129	Chelsea, Mass.	18.29	16.17	14.57		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	12.00	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	0.82	18.68	18.68	14.86	3.82	3.75	0.08		
132	Elmira, N. Y.	15.81	12.47	12.19		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	1.14	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		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	0.21	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	0.29	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	0.28	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	0.74	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	1.18	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		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

<sup>1</sup> For aggregate, see Table 3.

<sup>2</sup> For aggregates, see Table 4.

<sup>3</sup> For aggregates, see Table 12.

<sup>4</sup> Less than 1 cent.

STATISTICS OF CITIES.

TABLE 30.—PAYMENTS FOR SPECIFIED EXPENSES<sup>1</sup> 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.					
		Total.	Per capita.	Police department.		Fire department.		All other.		Expenses.				Outlays.	
				Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	For health conservation.		For sanitation.		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	686,270	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	( <sup>b</sup> )	1,051,213	( <sup>b</sup> )	944,332	( <sup>b</sup> )	247,373	( <sup>b</sup> )	68,643	( <sup>b</sup> )	281,007	( <sup>b</sup> )	159,249	( <sup>b</sup> )
10	Pittsburg, Pa.....	300,525	0.83	588,920	1.62	1,348,224	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	177,362	0.68
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	272,321	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	Allegheny, 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	1.07	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	( <sup>b</sup> )	295,564	( <sup>b</sup> )	208,039	( <sup>b</sup> )	60,537	( <sup>b</sup> )	42,343	( <sup>b</sup> )	138,510	( <sup>b</sup> )	574,097	( <sup>b</sup> )
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	120,305	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	104,551	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	88,548	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

<sup>1</sup> Including payments in error subsequently corrected by refund receipts, as in Table 5.

<sup>2</sup> Including payments in error subsequently corrected by refund receipts, as in Table 9.

<sup>3</sup> Including general and special service expenses for interest.

# GENERAL TABLES.

## OUTLAYS,<sup>2</sup> 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. <sup>3</sup>		City number.
Expenses.		Outlays.						Total.	Per capita.	Total.	Per capita.			
Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	Total.	Per capita.	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	2,159,993	1.09	3,081,265	1.55	2
2,662,056	1.88	2,861,360	2.02	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	2,013,945	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	3.41	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	305,311	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	(*)	286,980	(*)	9
596,073	1.64	1,052,955	2.89	136,439	0.37	160,016	0.44	173,244	0.48	173,244	0.31	649,412	1.78	10
620,366	1.81	1,098,646	3.20	410,494	1.20			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	77,798	0.43	196,863	1.08	23
353,364	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	0.83	204,240	1.59	32,452	0.25	32,995	0.21	22,969	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	1,550	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	80,852	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

<sup>1</sup> Less than 1 cent.

<sup>2</sup> Per capita average not shown because population was not estimated.

STATISTICS OF CITIES.

TABLE 30.—PAYMENTS FOR SPECIFIED EXPENSES<sup>1</sup> 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.	
				For health conservation.		For sanitation.									
				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	66,708	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	.....	.....	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	66,633	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	Harriehurg, 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	70,582	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	57,370	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	.....	.....	3,108	0.07	21,650	0.46	15,336	0.33
94	Lancaster, Pa.	19,296	0.42	27,549	0.60	20,328	0.44	1,200	0.03	2,071	0.04	16,578	0.36	135,112	2.93
95	Covington, Ky.	48,263	1.05	48,164	1.05	33,876	0.74	1,270	0.03	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	3,550	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	.....	.....
105	Johnstown, Pa.	14,373	0.34	31,476	0.75	14,224	0.34	.....	.....	3,239	0.08	.....	.....	11,452	0.27
106	McKeesport, Pa.	29,537	0.70	44,105	1.05	36,885	0.88	1,080	0.03	6,372	0.15	5,774	0.14	15,496	0.37
107	Dubuque, Iowa	25,644	0.61	25,951	0.62	39,335	0.94	480	0.01	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
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	14,036	0.34
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	25,380	0.63	.....	.....	3,139	0.08	21,221	0.52	15,984	0.39
114	Davenport, Iowa	29,240	0.73	31,274	0.79	56,453	1.42	3,622	0.09	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	150	(*)	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	.....	.....	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	.....	.....	1,044	0.03	15,010	0.39	.....	.....
119	York, Pa.	19,468	0.51	24,558	0.64	23,080	0.60	274	0.01	4,408	0.12	19,903	0.52	163,932	4.28
120	Springfield, Ill.	26,745	0.70	43,891	1.15	68,385	1.79	5,278	0.14	8,416	0.22	27,974	0.73	16,500	0.43
121	Malden, Mass.	28,844	0.76	35,683	0.94	40,007	1.05	4,339	0.11	3,739	0.10	32,067	0.84	27,839	0.73
122	Canton														

# GENERAL TABLES.

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## OUTLAYS,<sup>2</sup> 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. <sup>3</sup>		City number.				
Expenses.		Outlays.						Total.	Per capita.	Total.	Per capita.				Total.	Per capita.	Total.	Per capita.
Total.	Per capita.	Total.	Per capita.					Total.	Per capita.	Total.	Per capita.				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	.....	.....	\$5,283	\$0.11	\$10,864	\$0.22	.....	.....	\$39,797	\$0.80	88
105,538	2.11	55,198	1.11	\$60,042	\$1.20	10,000	0.20	11,106	0.22	\$24,029	\$0.48	85,425	1.71	89
36,948	1.76	187,073	3.79	20,875	0.42	7,666	0.16	3,304	0.07	8,619	0.17	57,425	1.16	90
79,312	1.66	32,269	0.68	61,528	1.29	9,580	0.20	1,794	0.04	.....	.....	83,830	1.75	91
77,778	1.63	250,986	5.26	16,273	0.34	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	60	(*)	623	0.01	18,977	0.41	95
39,733	0.87	10,668	0.23	.....	.....	.....	.....	352	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	1,686	0.04	7,104	0.16	140,445	3.24	99
36,350	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	1,992	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	17,930	0.46	.....	.....	81,492	2.14	121
33,109	0.87	49,988	1.32	1,468	0.04	4,664	0.12	2,620	0.07	.....	.....	69,803	1.84	122

<sup>3</sup> Including general and special service expenses for interest.  
<sup>4</sup> Less than 1 cent.

## STATISTICS OF CITIES.

TABLE 30.—PAYMENTS FOR SPECIFIED EXPENSES<sup>1</sup> 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 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.	For health conservation.		For sanitation.			
										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	34,687	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

<sup>1</sup> Including payments in error subsequently corrected by refund receipts, as in Table 5.<sup>2</sup> Including payments in error subsequently corrected by refund receipts, as in Table 9

OUTLAYS,<sup>2</sup> 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. <sup>3</sup>		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	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	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	( <sup>4</sup> )	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
45,781	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

<sup>3</sup> Including general and special service expenses for interest.

<sup>4</sup> Less than 1 cent.

STATISTICS OF CITIES.

TABLE 31.—RECEIPTS FROM SPECIFIED CLASSES OF GENERAL REVENUES,<sup>1</sup> 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.....	36,414,904	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	( <sup>2</sup> )					275,520	( <sup>2</sup> )	231,898	( <sup>2</sup> )	859,946	( <sup>2</sup> )
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	1.54	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	346,392	1.49	3,000	0.01	286,323	1.23	46,756	0.20	288,333	1.24
19	Louisville, Ky.....	2,547,684	11.44			58	( <sup>2</sup> )	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.....	2,292,021	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.....	1,959,682	( <sup>2</sup> )					267,435	( <sup>2</sup> )	175,574	( <sup>2</sup> )	740,217	( <sup>2</sup> )
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	54,932	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

<sup>1</sup> Including receipts in error subsequently corrected by refund payments, as in Table 11.

<sup>2</sup> Per capita average not shown because population was not estimated.

<sup>3</sup> Less than 1 cent.

GENERAL TABLES.

TABLE 31.—RECEIPTS FROM SPECIFIED CLASSES OF GENERAL REVENUES,<sup>1</sup> 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	( <sup>2</sup> )	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	37,712	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	43,365	0.52
53	Camden, N. J.	538,501	6.46	19,619	0.24	5,887	0.07	128,000	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	( <sup>2</sup> )	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

<sup>1</sup> Including receipts in error subsequently corrected by refund payments, as in Table 11.  
<sup>2</sup> Less than 1 cent.

## STATISTICS OF CITIES.

TABLE 31.—RECEIPTS FROM SPECIFIED CLASSES OF GENERAL REVENUES,<sup>1</sup> 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	6,204	0.14	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	27,370	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	1,674	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	(?)	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	0.66
126	Salem, Mass.	440,663	11.71	64,560	1.72	14,216	0.38			2,224	0.01	7,810	0.21
127	Atlantic City, N. J.	597,252	15.89	3,439	0.09	177	(?)	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	(?)	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	Auburn, 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	11,306	0.35	30,281	0.94
145	Woonsocket, R. I.	235,291	7.31	5	(?)	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	0.66
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	Oshkosh, 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

<sup>1</sup> Including receipts in error subsequently corrected by refund payments, as in Table 11.<sup>2</sup> Less than 1 cent.

# GENERAL TABLES.

**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 number.	CITY.	COSTS OF OPERATION AND MAINTENANCE.								PAYMENTS FOR OUT-LAYS. <sup>2</sup>		RECEIPTS FROM SUBVENTIONS, GRANTS, CHARGES, ETC. <sup>3</sup>	
		Aggregate.		Payments for expenses. <sup>1</sup>				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.				
	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	8,496,530	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	348,269	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.....	564,652	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	355,530	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

<sup>1</sup> Including payments in error subsequently corrected by refund receipts, as in Table 5.

<sup>2</sup> Including payments in error subsequently corrected by refund receipts, as in Table 9.

<sup>3</sup> The sum of "subventions and grants from other civil divisions" for schools, in Table 11, and departmental receipts of schools, in Table 14.

<sup>4</sup> Per capita average not shown because population was not estimated.

<sup>5</sup> 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 OUTLAYS. <sup>2</sup>		RECEIPTS FROM SUBVENTIONS, GRANTS, CHARGES, ETC. <sup>3</sup>	
		Aggregate.		Payments for expenses. <sup>1</sup>				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.	222,373	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.	326,044	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	( <sup>4</sup> )
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	96,602	1.49	91,556	1.41	74,600	1.15	47,924	0.74
68	Utica, N. Y.	275,578	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	49,604	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	0.46	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

<sup>1</sup> Including payments in error subsequently corrected by refund receipts, as in Table 5.<sup>2</sup> Including payments in error subsequently corrected by refund receipts, as in Table 9.<sup>3</sup> The sum of "subventions and grants from other civil divisions" for schools, in Table 11, and departmental receipts of schools, in Table 14.<sup>4</sup> Less than 1 cent.

GENERAL TABLES.

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 30,000 TO 50,000 IN 1935.

City number.	CITY.	COSTS OF OPERATION AND MAINTENANCE.								PAYMENTS FOR OUT-LAYS. <sup>2</sup>		RECEIPTS FROM SUBVENTIONS, GRANTS, CHARGES, ETC. <sup>3</sup>	
		Aggregate.		Payments for expenses. <sup>1</sup>				Interest on value of school buildings, grounds, and equipment.					
		Total.	Per capita.	For salaries of teachers.		All other.		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	\$3.86	\$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	28,051	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	53,392	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	32,055	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	19,467	0.47
111	Sioux City, Iowa.	194,371	4.75	97,984	2.39	56,506	1.38	40,181	0.98	54,477	1.33	16,081	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	35,001	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	30,015	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.											11,084	0.32
136	South Omaha, Nebr.	147,017	4.20	73,763	2.11	40,869	1.17	32,385	0.93	81,624	2.33	9,772	0.28
137	Rockford, Ill.	151,490	4.38	84,361	2.44	44,782	1.29	22,347	0.65	14,799	0.43		
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	14,365	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	38,289	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

<sup>1</sup> Including payments in error subsequently corrected by refund receipts, as in Table 5.

<sup>2</sup> Including payments in error subsequently corrected by refund receipts, as in Table 9.

<sup>3</sup> 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	( <sup>1</sup> )
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

<sup>1</sup> Less than one-tenth of 1 per cent.

GENERAL TABLES.

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	37.9	0.8	(1)	5.8	1.8
106	McKeesport, Pa.	7.6	11.4	9.5	0.3	1.6	1.5	16.6		31.3		0.5	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		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.	7.0	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		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

<sup>1</sup> 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)	6300.0	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	GAS WORKS.						
41	Seattle, Wash.	1904	(4)	240.0	639,261	799,000	3	Philadelphia, Pa. <sup>7</sup>	1836	(4)	1,313.0	\$28,750,000	\$28,750,000
44	Grand Rapids, Mich.	1890	(4)	138.3	210,647	192,000	25	Toledo, Ohio <sup>7</sup>			85.3	\$1,349,315	\$3,150,000
50	Nashville, Tenn.	1901	(4)	225.0	240,000	250,000	49	Richmond, Va.	1851	(4)	57.0	519,177	778,016
85	Tacoma, Wash.	1887	1893	295.0	588,929	730,000	67	Duluth, Minn.	1882	1898	41.1	536,221	(2)
89	Holyoke, Mass.	1884	1902	146.0	472,660	(2)	89	Holyoke, Mass.	1849	1902	41.1	536,221	(2)
93	Lincoln, Nebr.	1905	(4)	110.0	86,691	86,691	110	Wheeling, W. Va.	1850	1872	21.1	414,187	450,000
111	Wheeling, W. Va.	1892	(4)	54.0	140,402	130,000							
113	Bay City, Mich.	1896	(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							

<sup>1</sup> Seven plants—one built in 1887, two in 1892, and four in 1896.

<sup>2</sup> Not reported.

<sup>3</sup> Four plants—one built in 1901, two in 1903, and one in 1905.

<sup>4</sup> Built by city.

<sup>5</sup> No city record.

<sup>6</sup> Estimated.

<sup>7</sup> 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.										
		Regular employees.								Other regular employees.	Special policemen without pay.	System of patrol relief.
		Total.	Officers.	Detectives.	Patrolmen.			Detailed on special duties.				
					Total.	On beats and on reserve.	All other.					
			Mounted on horses.	Mounted on bicycles.								
	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	46	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	4	386	44	65	75	Section 1.....
13	Milwaukee, Wis.....	379	25	16	305	1		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	Paterson, 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.....

<sup>1</sup> Number not reported.

<sup>2</sup> Estimated.

<sup>3</sup> No city record.

# GENERAL TABLES.

## 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 number.	
Equipment.					All offenses.	Drunk-ness.	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	-----	1,603	-----	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
(s)	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	37	491	2,680	18
-----	7	-----	35	-----	7,545	2,127	2,678	652	42	473	154	571	10	47	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	186	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	965	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			

## 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 policemen without pay.	System of patrol relief.
		Regular employees.											
		Total.	Officers.	Detectives.	Patrolmen.						Other regular employees.		
					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	108				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		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				29	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.	43	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		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.

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 number.
Equipment.					All offenses.	Drunk-ness.	Disturb- ing the peace.	Assault and battery.	Homi- cide.	Va- grancy.	House- break- ing.	Lar- ceny.	Gam- bling.	Social evil.	Violation of city ordinances.	All other offenses.		
Signal boxes.	Patrol wag- ons.	Ambu- lances.	Horses.	Police boats.														
12	2	1	5	1	1,809	430	469	232	18	230	45	295	1	20	9	78	56	
54	2	2	3		6,971	2,252	474	203	18	889	69	164	75	1,748	230	849	57	
40	1	1	2		1,862	1,164	115	125		11	38	180	13	8	3	205	58	
71	2		7		2,977	1,847	95	129	1	258	22	202	12	83	268	60	59	
					5,877	3,862	482	268	18	114	55	139	82	2	607	248	60	
37	1	1	2	1	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	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	1	4		2,075	478	35	529	5	37	24	197	23	57	88	602	70	
28	5		15	1	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		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	
14	1	1	4		2,580	944	445	151	1	555	11	15		69	389	389	85	
	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	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	1		1,275	617	13	132	3	52	8	101	1	34	102	212	100
31	1		5		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
	2		3		2,272	204	990	350		33	4	187		4	78	422	103
29	1		10		5,753	563	2,147	101	25	1,280	29	214	309	3	1,009	73	104
51	1	1	2		1,801	745	574	191	3	38	3	14	5	21	76	171	105
21	1		10		2,552	864	1,006	9		6				42	32	553	106
22	1		3		726	417	181	40	1	56	3	15		13			107
6	1	1	3														
	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		4		1,841	563	451	12		82			13	240	19	461	110
10	1	1	3		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	1	1		1,525	459	202	49		213	21	40	13	33	150	345	113
36	1	1	5		2,700	54	581	142	1	523	32	163	100	966	35	103	114
26	2		12		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	81	269	243	647	147	401	116	116
52	1	1	4		6,768	1,094	1,635	173	6	75	23	341	168	378	522	2,353	117
	1		3		809	234	255	34		134	17	16	5	34	40	40	118
	1	1	2		816		560	3		23		22	13	44	65	86	119
13	1	1	4		5,155	274	2,725	200	3	1,127	37	248	28	37	144	332	121
52	1		2		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

## 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 policemen without pay.	System of patrol relief.
		Regular employees.								Other regular employees.			
		Total.	Officers.	Detectives.	Patrolmen.				Detailed on special duties.				
					Total.	On beats and on reserve.							
			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...

<sup>1</sup>No regular system.<sup>2</sup>Number not reported.

GENERAL TABLES.

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-ness.	Disturb- ing the peace.	Assault and battery.	Homi- cide.	Va- graney.	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.													
23	1		1		1,193	219	494	157			79	93	1	6	67	77	123
	1	1	2		1,736	1,046	60	186		1	31	171	32	28	16	165	124
	1		2		2,211	711	292	118	3	305	39	163	26	205	206	143	125
22	1	1	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
	1		2		1,534	549	153	326	3	34	15	162	29	21	2	240	128
23	2	1	2		1,940	1,300	28	142		13	31	141	24	17	14	239	129
42	1	1	4		845	398	67	65	1	2	10	54	39	3	46	160	130
12	1		2		2,085	708	191	118	2	235	32	265	31	298	78	127	131
27	1		2		1,409	682	88	74	3	95	16	128		2	23	298	132
	1		2		3,150	1,020	430	212	10	397	37	380	50	13	341	260	133
	1		2		1,536	1,000	81	62		30			50	105	11	197	134
	3		23		3,811	1,482	757	76	9	317	49	341	211	232	306	31	135
36			1		2,319	536	348	203	7	427	5	117	20	56	396	204	136
9			1		1,804	489	284	161	2	315	3	94	17	55	130	254	137
10	1		2		5,120	1,847	1,201	137	10	496	49	399	76	5	527	373	138
	1		4		3,926	1,279	797	118	1	267	15	120	44	638	74	573	139
	1		7		2,954	861	726	302	7	247	41	135	243	9	308	75	140
	2		2		1,439	931	50	45		14	1	40	7	15	33	303	141
72	1		2		4,037	1,372	1,333	56	1	262	42	262	45	39	348	277	142
	1		1		1,383	786	156	73	2	125	24	91	8	17	90	11	143
24	2		5		584	251	81	42		67	11	20	15	20	22	55	144
25	1		2		1,006	839	16	17		7	8	33		6	17	63	145
15	1	1	5		1,910	711	568	54		199	15	66	15	7	93	182	146
66	1	1			1,210	746	32	22	1	47	8	76	3	11	115	149	147
4	1	1	1		2,785	1,363	149	180	1	324	7	55	9	152	224	321	148
11	1	1	1		1,553	1,203	23	85		15	16	52	27	2	42	88	149
	2		2		2,813	1,047	211	91	32	447	43	172	36	3	99	632	150
					638	192	102	22		131	11	71	4	27	52	26	151
70	2	1	4		3,110	903	361	97	4	566	8	81	61	128	117	784	152
18	1				1,064	502	44	178	1	23	12	84	18	16	114	72	153
12			1		1,052	354	57	31		85	26	108	8	122	34	227	154

## STATISTICS OF CITIES.

TABLE 36.—ARRESTS OF CHILDREN,<sup>1</sup> 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. <sup>2</sup> .....	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	( <sup>3</sup> )										
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. <sup>2</sup> .....	459	( <sup>3</sup> )										
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				6
44	Grand Rapids, Mich.....	437	59	103	14		11	10	127		18	87	61
45	Cambridge, Mass. <sup>2</sup> .....	835	( <sup>3</sup> )										
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									58
49	Richmond, Va. <sup>4</sup> .....	17											17
50	Nashville, Tenn.....	2,459	535	542	340	2	480	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	( <sup>3</sup> )										
58	New Bedford, Mass. <sup>2</sup> .....	197	( <sup>3</sup> )										
59	Springfield, Mass.....	275	( <sup>3</sup> )										
60	Oakland, Cal.....	122	( <sup>3</sup> )										
61	Lawrence, Mass. <sup>3</sup> .....	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. <sup>2</sup> .....	414	( <sup>3</sup> )										
87	Youngstown, Ohio.....	143	1	68	1		5	2	44			8	14

<sup>1</sup> Under 16 years of age, except where otherwise stated. Included in the arrests reported for the same cities in Table 35.

<sup>2</sup> Report is for all minors.

<sup>3</sup> Not reported separately.

<sup>4</sup> Report is for those between 10 and 20 years of age.

<sup>5</sup> Report is for those under 21 years of age.

GENERAL TABLES.

TABLE 36.—ARRESTS OF CHILDREN,<sup>1</sup> 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. <sup>2</sup>	217	6	35	6			19		2	1	8	81
92	Saginaw, Mich.	58		4				1	59				52
93	Lincoln, Nebr.	30							1				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	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )
121	Malden, Mass.	81	36	10				4	18	1		1	11
123	Passaic, N. J.	262		151	2			58	36				15
124	Haverhill, Mass. <sup>2</sup>	62			10			2	16		2	2	30
125	Topeka, Kans.	97	2	9	10		3	10	32				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. <sup>2</sup>	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		10	79	13		130	88
144	Racine, Wis.	150	58	13	3		30	1	13		2	16	14
145	Woonsocket, R. I. <sup>4</sup>	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

<sup>1</sup> Under 16 years of age, except where otherwise stated. Included in the arrests reported for the same cities in Table 35.

<sup>2</sup> Report is for those under 17 years of age.

<sup>3</sup> Not reported separately.

<sup>4</sup> 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 18	16	30	1	29	4,352	(?)
2	Chicago, Ill.....	July 5, 1899	Dependents and delinquents.....		16	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	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	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.....		17	8	6	2	* 170	* 170
18	Jersey City, N. J.....	1903	(?)		16	2	1	1	1,980	(?)
20	Indianapolis, Ind.....	Mar. 23, 1903	All except capital offenses.....	Boys 17, girls 18	16	277	2	275	1,689	(?)
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.....		17	2	2		* 62	* 62
42	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	* 86	(?)
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	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.....		17	3		3	* 50	* 46
112	Bay City, Mich.....	Sept. 16, 1905	Violations of state and local laws.....	Boys 16, girls 17	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	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	

<sup>1</sup> For cities which do not distinguish first and subsequent offenses, the disposition of all juvenile offenders is indicated under "on first offense."

<sup>2</sup> Data incomplete.

<sup>3</sup> No city record.

<sup>4</sup> Including 71 who were sent to charitable institutions.

<sup>5</sup> 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 number.	
All juvenile offenders.	On first offense. <sup>1</sup>					On second offense. <sup>1</sup>					On third and subsequent offenses. <sup>1</sup>					
	Total.	Acquitted.	Punished by fine.	Punished by imprisonment.	Released on probation or parole.	Total.	Acquitted.	Punished by fine.	Punished by imprisonment.	Released on probation or parole.	Total.	Acquitted.	Punished by fine.	Punished by imprisonment.		Released on probation 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	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

<sup>1</sup>Including 7 who were sent to charitable institutions.  
<sup>7</sup>Not reported.

<sup>8</sup>Estimated.  
<sup>9</sup>Report is for only a part of the year.

STATISTICS OF CITIES.

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.....	6,328	(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.....	6,283			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)	118		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.....	605	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.....	98	23	39		1	
46	Lowell, Mass.....	185		48	2	1		70	Evansville, Ind.....	316					
47	Hartford, Conn.....	265		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					
50	Nashville, Tenn.....	209			7	8		74	Waterbury, Conn.....	400					14
51	Trnnton, N. J.....	289			9			75	Salt Lake City, Utah.....	103					
52	Wilmington, Del.....	173						76	Eris, Pa.....	139		20			
53	Camden, N. J.....	232			46			77	Wilkesharre, Pa.....	137					
54	Bridgeport, Conn.....	324		51	8			78	Schenectady, N. Y.....	291	20	25			
55	Lynn, Mass.....	55		30	8		5	79	Norfolk, Va.....	179			5		
56	Troy, N. Y.....	245	61	41				80	Houston, Tex.....	379					
57	Des Moines, Iowa.....	99						81	Charleston, S. C.....						
58	New Bedford, Mass.....	78		50	2		5	82	Harrisburg, Pa.....	70					
59	Springfield, Mass.....	58		36	5	3		83	Portland, Me.....						
60	Oakland, Cal.....	268		116		8	16	84	Dallas, Tex.....	116					
61	Lawrence, Mass.....	68		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													

<sup>1</sup> For some specified cities, grocers are included with saloon keepers and clubs.

<sup>2</sup> Including dealers in beer.

<sup>3</sup> Including dealers in vinous liquors.

<sup>4</sup> Including hotel keepers.

<sup>5</sup> Grocers reported with "saloon keepers and clubs."

<sup>6</sup> Including restaurant keepers.

<sup>7</sup> Grocers reported with druggists.

<sup>8</sup> Manufacturers reported with wholesale dealers.

<sup>9</sup> Including victualers.

<sup>10</sup> Including innholders.

<sup>11</sup> 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.	Bot-tlers.	City number.	CITY.	RETAIL DEALERS.			Wholesale dealers.	Distillers, brewers, and brewers' agents.	Bot-tlers.
		Saloon keepers and clubs.	Gro-cers.	Drug-gists.						Saloon keepers and clubs.	Gro-cers.	Drug-gists.			
88	Fort Wayne, Ind.	213					122	Canton, Ohio.	186						
89	Holyoke, Mass.	150		30			123	Passaic, N. J.	116						
90	Akron, Ohio.	208					124	Haverhill, Mass.	77			26			
91	Brockton, Mass.						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	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.	144				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					137	Rockford, Ill.	50		20			9	
104	Mobile, Ala.	245				12	138	Chattanooga, Tenn.	111			5	3		
105	Johnstown, Pa.	83					139	Joplin, Mo.	45			3			
106	McKeesport, Pa.	69					140	Galveston, Tex.	293						
107	Dubuque, Iowa.	162					141	Fitchburg, Mass.	31		22	1			
108	Butte, Mont.	160				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.	(3)	(3)	(3)	(3)	(3)	(3)	
114	Davenport, Iowa.	195					148	Wichita, Kans.							
115	Montgomery, Ala.	127		1		11	149	Taunton, Mass.	31		14				
116	East St. Louis, Ill.	301				16	150	Sacramento, Cal.	208	(5)	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				6	154	La Crosse, Wis.	156						
121	Malden, Mass.			23											

<sup>1</sup> Including hotel keepers.  
<sup>2</sup> Including dealers in beer.

<sup>3</sup> Not reported.  
<sup>4</sup> Including victualers.

<sup>5</sup> Grocers reported with druggists.

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.....	15,067	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	.....	97	106	19	2	2	6	6	166
3	Philadelphia, Pa.	931	880	.....	.....	.....	.....	60	5	.....	4	.....	48	85
4	St. Louis, Mo.	661	597	.....	.....	.....	.....	54	1	.....	2	.....	42	58
5	Boston, Mass.	953	788	68	.....	.....	25	53	14	.....	3	.....	3	150
6	Baltimore, Md.	516	468	.....	.....	.....	40	33	2	.....	.....	2	31	36
7	Cleveland, Ohio	484	473	.....	.....	.....	.....	11	3	.....	2	.....	2	160
8	Buffalo, N. Y.	611	562	.....	.....	.....	25	34	7	.....	.....	.....	4	67
9	San Francisco, Cal.	614	574	.....	.....	.....	.....	40	9	.....	3	.....	.....	18
10	Pittsburg, Pa.	448	421	.....	.....	.....	25	32	4	.....	1	1	7	180
11	Cincinnati, Ohio	398	347	.....	.....	.....	32	19	.....	.....	2	.....	.....	55
12	Detroit, Mich.	550	534	.....	.....	.....	.....	30	2	.....	1	.....	13	83
13	Milwaukee, Wis.	434	395	.....	.....	.....	.....	28	6	.....	1	.....	8	87
14	New Orleans, La.	324	317	.....	.....	.....	.....	29	7	.....	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	.....	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	11	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	.....	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	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	.....	.....	.....	1	1	29
46	Lowell, Mass.	186	90	96	.....	.....	.....	6	2	.....	1	.....	.....	20
47	Hartford, Conn.	152	76	62	.....	.....	11	11	1	.....	.....	.....	2	30
48	Reading, Pa.	5,355	28	.....	5,327	.....	3	10	2	.....	.....	.....	11	26
49	Richmond, Va.	153	83	65	.....	.....	5	12	.....	.....	.....	.....	7	25
50	Nashville, Tenn.	85	83	.....	.....	9	3	8	2	.....	.....	.....	4	12
51	Trenton, N. J.	71	71	.....	.....	.....	.....	10	1	.....	1	1	3	22
52	Wilmington, Del.	959	3	.....	956	.....	.....	7	2	.....	.....	.....	3	18
53	Camden, N. J.	94	88	.....	.....	.....	6	8	1	.....	.....	1	1	35
54	Bridgeport, Conn.	145	62	65	.....	.....	18	8	.....	.....	.....	.....	1	23
55	Lynn, Mass.	153	75	58	.....	.....	20	8	4	.....	.....	.....	1	.....

<sup>1</sup> Not reported.

GENERAL TABLES.

FIRE ALARMS, FIRES, AND PROPERTY LOSS FROM FIRES: 1905.

and the number assigned to each, see page 94.]

FIRE DEPARTMENT—continued.													PROPERTY LOSS FROM FIRES.			City number.		
Equipment—Continued.													Total.	On buildings.	On contents.			
Hook and ladder trucks.		Hose reels and hose wagons.	Length of hose (total feet).	Wagons and other vehicles.	Horses.	Fire boats.	Fire hydrants.		Cisterns, etc.		Fire alarm boxes.						Fire alarms.	Fires.
Number.	Length of ladders (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	12,658,038	
133	36,802	335	779,638	429	2,220	1	38,383	9,267	1,067	14	4,742	3,325	18,089	16,709	10,607,454	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	3,308,929	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	.....	1,328	.....	1,323	1,323	906,482	391,841	514,641	8
15	2,760	44	76,700	37	280	.....	4,213	.....	58	.....	624	.....	1,109	.....	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	86,785	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	.....	2,266	.....	.....	.....	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	320,000	(?)	(?)	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	36,960	31	99	.....	2,053	.....	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	353,889	525,989	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
6	930	16	29,150	6	78	.....	1,809	.....	.....	.....	236	8	382	380	123,446	123,446	45,548	27
5	2,270	11	31,250	11	91	.....	1,620	133	52	8	177	10	617	545	410,106	87,390	322,716	28
5	1,614	19	35,100	7	85	.....	1,777	203	.....	.....	184	18	1,127	1,063	230,971	102,321	128,650	29
4	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	554,134	143,439	410,695	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	(?)	(?)	(?)	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	.....	.....	.....	164	40	615	541	860,420	357,122	503,298	39
3	600	10	24,000	5	54	.....	1,630	.....	.....	.....	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	.....	.....	.....	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	6	19,900	3	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	(?)	(?)	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
2	700	8	13,000	10	52	.....	712	.....	.....	.....	129	57	313	300	133,971	54,807	79,164	54
5	1,722	11	26,500	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																
57	Des Moines, Iowa	100	100																		
58	New Bedford, Mass.	226	44	182																	
59	Springfield, Mass.	140	88	52																	
60	Oakland, Cal.	138	50	88																	
61	Lawrence, Mass.	124	42	82																	
62	Somerville, Mass.	117	37	80																	
63	Kansas City, Kans.	58	52																		
64	Savannah, Ga.	87	84																		
65	Hoboken, N. J.	75	73																		
66	Peoria, Ill.	147	72		75																
67	Duluth, Minn.	133	91		35																
68	Utica, N. Y.	99	91			6															
69	Manchester, N. H.	227	40	129	38	20															
70	Evansville, Ind.	74	70			4															
71	Yonkers, N. Y.	674	71		600																
72	San Antonio, Tex.	81	55	20		6															
73	Elizabeth, N. J.	93	47	46																	
74	Waterbury, Conn.	140	62	5	73																
75	Salt Lake City, Utah	53	51			2															
76	Erie, Pa.	85	53	32																	
77	Wilkesbarre, Pa.	103	33	70																	
78	Schenectady, N. Y.	389	62	2	324																
79	Norfolk, Va.	79	76																		
80	Houston, Tex.	65	64																		
81	Charleston, S. C.	99	44	53																	
82	Harrisburg, Pa.	1,552	2		1,550																
83	Portland, Me.	210	50	160																	
84	Dallas, Tex.	97	83	7		7															
85	Tacoma, Wash.	69	69																		
86	Terre Haute, Ind.	57	54			3															
87	Youngstown, Ohio	82	81			1															

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

88	Fort Wayne, Ind.	61	59																		
89	Holyoke, Mass.	126	74	9		40															
90	Akron, Ohio	73	66			7															
91	Brockton, Mass.	117	38	44	35																
92	Saginaw, Mich.	48	46	2																	
93	Lincoln, Nebr.	37	37																		
94	Lancaster, Pa.	48	14	34																	
95	Covington, Ky.	38	38																		
96	Altoona, Pa.	56	31	24																	
97	Spokane, Wash.	83	76			7															
98	Birmingham, Ala.	86	78			6															
99	Pawtucket, R. I.	55	45	9																	
100	South Bend, Ind.	53	51			1															
101	Binghamton, N. Y.	573	11	2	560																
102	Augusta, Ga.	62	61																		
103	Bayonne, N. J.	525			525																
104	Mobile, Ala.	46	36	6		4															
105	Johnstown, Pa.	567	17		550																
106	McKeesport, Pa.	34	32			2															
107	Dubuque, Iowa	46	44			2															
108	Butte, Mont.	42	42																		
109	Springfield, Ohio	45	45																		
110	Wheeling, W. Va.	45	45																		
111	Sioux City, Iowa	62	39		20	3															
112	Bay City, Mich.	98	64	34																	
113	Allentown, Pa.	947	25		922																
114	Davenport, Iowa	37	37																		
115	Montgomery, Ala.	48	33																		
116	East St. Louis, Ill.	49	49			8															
117	Little Rock, Ark.	33	33																		
118	Quincy, Ill.	47	33	9																	
119	York, Pa.	1,203	3		1,200																
120	Springfield, Ill.	66	66																		
121	Malden, Mass.	72	68																		
122	Canton, Ohio	43	43			8															

1 No city record.

GENERAL TABLES.

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 number.	
Equipment—Continued.												Fires.	Total.	On buildings.	On contents.		
Hook and ladder trucks.		Hose reels and hose wagons.	Length of hose (total feet).	Wagons and other vehicles.	Horses.	Fire boats.	Fire hydrants.		Cisterns, etc.		Fire alarm boxes.						Fire alarms.
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	376	321,631	105,294	216,337	63
3	650	5	15,600	6	45	658				315		288	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	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	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		84	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	10	17,450	10	22	598	218	1		89	28	196	183	128,384	19,190	109,194	99
2	750	8	16,085	5	23	654	158	1		82		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				57		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	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		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		188		184	184	325,690	65,375	260,315	118
1	290	2	10,800	1	33	271				72		63	63	45,307	12,190	33,117	119
2	408	4	6,500	4	32	450		5		92	10	266	225	(2)	(2)	(2)	120
2	570	3	12,900	13	23	402	6			51	4	262	242	37,630	(1)	(1)	121
2	367	6	5,900	3	20	420	35		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	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		3	2			1		1	22
131	Superior, Wis.	97	43	3	50		1		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		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			2		1						2	6
144	Racine, Wis.	30	29				1		3	1					2	7
145	Woonsocket, R. I.	80	15	63			2		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			2	23
150	Sacramento, Cal.	66	25	36		5			5	1		1			2	10
151	Oshkosh, Wis.	32	30				2		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						3							8

<sup>1</sup> No city record.

GENERAL TABLES.

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.													PROPERTY LOSS FROM FIRES.			City number.	
Equipment—Continued.													Total.	On buildings.	On contents.		
Hook and ladder trucks.		Hose reels and hose wagons.	Length of hose (total feet).	Wagons and other vehicles.	Horses.	Fire boats.	Fire hydrants.		Cisterns, etc.		Fire alarm boxes.						Fire alarms.
Number.	Length of ladders (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	61	1	148	148	21,685	(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		249	27		56	1	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
2	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		369		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 employes.	Equipment.					Streets regularly cleaned.					
			Hand sweeping machines.	Power sweeping machines.	Flushing machines.	Carts and wagons.	Horse 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.
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.	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	
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	2343,083	24,657,430		241,254,000	2319,370,000		
6	Baltimore, Md.	307		12		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	26,523,733	2821,333	2469,333	2763,699,152	2236,543,904	2135,167,904
10	Pittsburg, Pa.	633		39		80	164		3,092,400			1,035,470,800	
11	Cincinnati, Ohio.	260		8		90	203	23,863,920	21,769,960		2612,721,600	2548,587,600	
12	Detroit, Mich.	365		14	4	100		2872,536	22,761,655	2321,730	2209,408,640	2110,466,200	292,869,200
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	( <sup>9</sup> )	( <sup>9</sup> )		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	25,052,216
18	Jersey City, N. J.	140		6	60	180		264,000	2642,400		221,120,000	2105,056,000	
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		1,035,901	2112,931		2213,163,488	223,715,510
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	24,572,873	24,566,437	2560,347,268	2448,389,396	200,956,668
25	Toledo, Ohio.	275		6	4	16	42	234,400	2360,800	2332,000	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	2816,886	296,800	249,015,296	211,572,352	220,908,800
28	Columbus, Ohio	127		6	8	19	66	319,390	2,052,475	475,909	276,653,600	2139,237,200	219,036,360
29	Worcester, Mass.	35	10	5		55	88	180,500	2303,500		42,237,000	28,350,000	
30	Los Angeles, Cal.	94	( <sup>9</sup> )	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, Neb.	29		4		10	24	( <sup>9</sup> )					
33	New Haven, Conn.	62		2		41	82	1,475,000	288,000		259,000,000	2528,000	
34	Syracuse, N. Y.	160	140		20	20	35	( <sup>9</sup> )	( <sup>9</sup> )	623,344			2,300,670
35	Scranton, Pa.	115		2	1	11	19	248,459			225,402	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		55,160,880	21,956,000	
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		2450,000			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			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.	( <sup>9</sup> )											
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			112,800,000	3,520,000	
52	Wilmington, Del.	40		1		12	12	156,249			11,465,428	6,340,308	
53	Camden, N. J.	30		4		9	13	296,029	843,278		55,061,304	13,554,955	
54	Bridgeport, Conn.	61		1		20	20	99,774	17,600		23,945,760	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	( <sup>9</sup> )	( <sup>9</sup> )	( <sup>9</sup> )	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	3,240,000	21,924,000	732,000
58	New Bedford, Mass.	( <sup>6</sup> )		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		18,163,200	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.



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.	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	( <sup>4</sup> )			3,750,000	47,959,860	
63	Kansas City, Kans.	20			8	14	<sup>2</sup> 1,356,180				<sup>2</sup> 19,266,160		
64	Savannah, Ga.	40		2	20	55	140,814	524,316			43,633,968	54,528,864	
65	Hoboken, N. J.	35		2	7	10	<sup>2</sup> 846,400				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			<sup>2</sup> 99,204	<sup>2</sup> 99,203	<sup>2</sup> 99,204		<sup>2</sup> 14,285,376	<sup>2</sup> 4,761,744	<sup>2</sup> 595,224
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			( <sup>5</sup> )	( <sup>5</sup> )	
70	Evansville, 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					<sup>2</sup> 80,000,000	
73	Elizabeth, N. J.	65	20	4	17	20	<sup>2</sup> 105,600	<sup>2</sup> 105,600			<sup>2</sup> 9,792,800	<sup>2</sup> 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	259,019	259,019	259,019		( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
76	Erie, Pa.	15		3	8		565,558				36,290,856		
77	Wilkesbarre, Pa.	32		4	12	12	146,330	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	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	27,179,872	21,836,585
81	Charleston, S. C.	34		3	6	10	247,221	475,349			12,855,492	26,992,420	
82	Harrisburg, Pa.	55	20		7	9	370,329				111,098,700		
83	Portland, Me.	45		3	6	10	120,000	120,000			( <sup>5</sup> )	( <sup>5</sup> )	
84	Dallas, Tex.	23	16		4	3	190,080	190,080	190,080		( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )
85	Tacoma, Wash.	15		1	3	7	10	55,683	50,000	50,206	13,704,900	3,200,000	3,312,360
86	Terre Haute, Ind.	35			2	7	14	330,152		93,872	99,045,600		28,161,600
87	Youngstown, Ohio.	20			4	11	<sup>2</sup> 50,000			<sup>2</sup> 400,000	<sup>2</sup> 15,600,000		<sup>2</sup> 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	<sup>2</sup> 44,600	<sup>2</sup> 144,900		<sup>2</sup> 8,563,200	<sup>2</sup> 10,032,000	
90	Akron, Ohio.	35				2	246,976			44,455,680		
91	Brockton, Mass.	18		1	37	21	<sup>2</sup> 80,000	<sup>2</sup> 100,000		( <sup>5</sup> )	( <sup>5</sup> )	
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	30,624	211,200		7,431,000	44,352,000	
97	Spokane, Wash.	21	4	3	5	16	<sup>2</sup> 95,000	<sup>2</sup> 110,000		<sup>2</sup> 18,750,000	<sup>2</sup> 20,000,000	
98	Birmingham, Ala.	20	12	4	2	10		205,350			44,553,340	
99	Pawtucket, R. I.	27	5		5	5	<sup>2</sup> 176,000			10,504,000		
100	South Bend, Ind.	43	16		5		825,775			61,954,112		
101	Binghamton, N. Y.	26		2			( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )
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	15	<sup>2</sup> 7	<sup>2</sup> 645,333		<sup>12</sup> 176,000	<sup>2</sup> 51,625,640		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			<sup>2</sup> 7,350,000	
109	Springfield, Ohio.	40			6	20	262,253			81,822,000		
110	Wheeling, W. Va.	16			10	13	<sup>2</sup> 76,000		<sup>2</sup> 76,000	3,952,000		3,952,000
111	Stoux 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	175,000		175,000	15,150,000		15,150,000
114	Davenport, Iowa.	48	22	3	9	31	184,800	508,560		<sup>2</sup> 14,788,800	<sup>2</sup> 40,684,800	
115	Montgomery, Ala.	18	15	3	5	12	235,407			36,723,492		
116	East St. Louis, Ill.	15		2	2	12	<sup>2</sup> 10,500	<sup>2</sup> 633,600	<sup>2</sup> 79,200	<sup>2</sup> 432,960	<sup>2</sup> 25,977,600	<sup>2</sup> 12,988,800
117	Little Rock, Ark.		4		1	2	81,249			3,168,711		
118	Quincy, Ill.	17	12		12	28	665,238			32,340,120		
119	York, Pa.	6	6		3		<sup>2</sup> 138,432			<sup>2</sup> 13,843,200		
120	Springfield, Ill.	39		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	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )

<sup>1</sup> Included also in Table 35, among patrolmen "detailed on special duties."

<sup>2</sup> Estimated.

<sup>3</sup> Number.

<sup>4</sup> Not reported.

<sup>5</sup> No city record.

<sup>6</sup> Disposed of by householders.

<sup>7</sup> Includes all refuse not reported under other heads.

<sup>8</sup> Street sprinkling done by private parties.

# GENERAL TABLES.

## 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 CLEANING—continued.		STREET SPRINKLING.			GARBAGE AND OTHER REFUSE COLLECTED (TONS).										FOOD AND SANITARY INSPECTORS.			City number.
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. <sup>1</sup>	
			Area (square yards).	Length (miles).	Total.	Burned.	Reduced.	Otherwise 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	( <sup>1</sup> )	75.0	( <sup>2</sup> )	( <sup>3</sup> )	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>7</sup> )	( <sup>8</sup> )	( <sup>9</sup> )	( <sup>10</sup> )	( <sup>11</sup> )	1	2		62
	2175				( <sup>12</sup> )	( <sup>13</sup> )	( <sup>14</sup> )	( <sup>15</sup> )	( <sup>16</sup> )	( <sup>17</sup> )	( <sup>18</sup> )	( <sup>19</sup> )	( <sup>20</sup> )	( <sup>21</sup> )	1	3		63
9.0	2160	2	524,316	26.0	12,734				12,734	65	( <sup>22</sup> )	( <sup>23</sup> )	( <sup>24</sup> )	( <sup>25</sup> )	1	8		64
( <sup>26</sup> )	( <sup>27</sup> )	( <sup>28</sup> )	( <sup>29</sup> )	( <sup>30</sup> )	79,000				9,000	138	( <sup>31</sup> )	460	( <sup>32</sup> )	( <sup>33</sup> )		2	1	65
5.0	360	( <sup>34</sup> )	88,000	5.0	( <sup>35</sup> )				( <sup>36</sup> )	( <sup>37</sup> )	( <sup>38</sup> )	( <sup>39</sup> )	( <sup>40</sup> )	( <sup>41</sup> )	2	3		66
( <sup>42</sup> )	( <sup>43</sup> )	13	323,400	15.3	9,000	9,000				229	( <sup>44</sup> )	( <sup>45</sup> )	( <sup>46</sup> )	( <sup>47</sup> )	2	8		67
	540	81	826,300	80.9	8,962	8,962				102	230,000	2770	( <sup>48</sup> )	11	2	5		68
55.0	( <sup>49</sup> )	19	1,012,000	60.0	675				675	( <sup>50</sup> )	25,600	2750	( <sup>51</sup> )	21,540	1	3		69
48.0	2420	8	227,717	10.0	2,450	2,450				4	( <sup>52</sup> )	( <sup>53</sup> )	( <sup>54</sup> )	( <sup>55</sup> )	1	3		70
( <sup>56</sup> )	( <sup>57</sup> )	19	1,316,414	88.4	( <sup>58</sup> )	( <sup>59</sup> )	( <sup>60</sup> )	( <sup>61</sup> )	( <sup>62</sup> )	( <sup>63</sup> )	( <sup>64</sup> )	( <sup>65</sup> )	( <sup>66</sup> )	( <sup>67</sup> )	1	4		71
	( <sup>68</sup> )	9	894,136	40.0	( <sup>69</sup> )	( <sup>70</sup> )	( <sup>71</sup> )	( <sup>72</sup> )	( <sup>73</sup> )	( <sup>74</sup> )	( <sup>75</sup> )	( <sup>76</sup> )	( <sup>77</sup> )	( <sup>78</sup> )	1	9		72
215.0	2125	2	2127,600	27.2	728,000				28,000	371	( <sup>79</sup> )	( <sup>80</sup> )	( <sup>81</sup> )	( <sup>82</sup> )	1	4		73
50.0	280	( <sup>83</sup> )	( <sup>84</sup> )	( <sup>85</sup> )	10,500				10,500	54	( <sup>86</sup> )	( <sup>87</sup> )	( <sup>88</sup> )	( <sup>89</sup> )	1	1		74
26.0	290	55	( <sup>90</sup> )	26.7	2712	2712				134	214,660	23,756	218,442	243,980	1	4		75
20.0	( <sup>91</sup> )	( <sup>92</sup> )	( <sup>93</sup> )	( <sup>94</sup> )	( <sup>95</sup> )	( <sup>96</sup> )	( <sup>97</sup> )	( <sup>98</sup> )	( <sup>99</sup> )	( <sup>100</sup> )	( <sup>101</sup> )	( <sup>102</sup> )	( <sup>103</sup> )	( <sup>104</sup> )	1	5		76
	100	6	( <sup>105</sup> )	25.0	( <sup>106</sup> )					( <sup>107</sup> )	( <sup>108</sup> )	( <sup>109</sup> )	( <sup>110</sup> )	( <sup>111</sup> )	1	5		77
24.0	2170	( <sup>112</sup> )	367,005	15.0	( <sup>113</sup> )					( <sup>114</sup> )	( <sup>115</sup> )	( <sup>116</sup> )	( <sup>117</sup> )	( <sup>118</sup> )	2	6		78
	1847				2,298	2,298				( <sup>119</sup> )	( <sup>120</sup> )	( <sup>121</sup> )	( <sup>122</sup> )	( <sup>123</sup> )	1	5	2	79
364.0	43	14	167,756	4.0	21,235	2365			2970	( <sup>124</sup> )	( <sup>125</sup> )	( <sup>126</sup> )	1,123	( <sup>127</sup> )	2	5		80
33.2	275				19,096				19,096	( <sup>128</sup> )	( <sup>129</sup> )	( <sup>130</sup> )	( <sup>131</sup> )	( <sup>132</sup> )	1	4		81
44.4	39				( <sup>133</sup> )					( <sup>134</sup> )	( <sup>135</sup> )	( <sup>136</sup> )	( <sup>137</sup> )	( <sup>138</sup> )	1	1		82
50.0	157				4,000				4,000	( <sup>139</sup> )	( <sup>140</sup> )	( <sup>141</sup> )	( <sup>142</sup> )	( <sup>143</sup> )	1	3		83
7.0	( <sup>144</sup> )	23	( <sup>145</sup> )	29.0	( <sup>146</sup> )					( <sup>147</sup> )	( <sup>148</sup> )	( <sup>149</sup> )	( <sup>150</sup> )	( <sup>151</sup> )	2	2		84
( <sup>152</sup> )	( <sup>153</sup> )	6	( <sup>154</sup> )	( <sup>155</sup> )	( <sup>156</sup> )					( <sup>157</sup> )	( <sup>158</sup> )	( <sup>159</sup> )	( <sup>160</sup> )	( <sup>161</sup> )	2	1		85
84.9	270	810	28,161,600	81,200.0	4,000	4,000				( <sup>162</sup> )	( <sup>163</sup> )	( <sup>164</sup> )	( <sup>165</sup> )	( <sup>166</sup> )	1	4		86
	2108	( <sup>167</sup> )	88,000	( <sup>168</sup> )	( <sup>169</sup> )					( <sup>170</sup> )	( <sup>171</sup> )	( <sup>172</sup> )	( <sup>173</sup> )	( <sup>174</sup> )	1	4		87

### GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

208.0	( <sup>1</sup> )	( <sup>2</sup> )	8719,466	837.0	7,617	7,617			2113	( <sup>3</sup> )	( <sup>4</sup> )	( <sup>5</sup> )	( <sup>6</sup> )	( <sup>7</sup> )	1	2		88
35.0	75	16	873,400	42.8	23,000			23,000	216	2,78,640	2300	( <sup>8</sup> )	( <sup>9</sup> )	( <sup>10</sup> )	2	3		89
35.0	( <sup>11</sup> )	10	124,966	4.4	( <sup>12</sup> )				( <sup>13</sup> )	( <sup>14</sup> )	( <sup>15</sup> )	( <sup>16</sup> )	( <sup>17</sup> )	( <sup>18</sup> )	1	1		90
	( <sup>19</sup> )	17	953,300	65.0	25,100			25,100	450	2710,900	( <sup>20</sup> )	( <sup>21</sup> )	( <sup>22</sup> )	( <sup>23</sup> )	2	2		91
8.4	( <sup>24</sup> )				( <sup>25</sup> )				( <sup>26</sup> )	2500	( <sup>27</sup> )	( <sup>28</sup> )	( <sup>29</sup> )	( <sup>30</sup> )	1	2	2	92
	2100	83	( <sup>31</sup> )	4.0	375			375	( <sup>32</sup> )	( <sup>33</sup> )	( <sup>34</sup> )	( <sup>35</sup> )	( <sup>36</sup> )	( <sup>37</sup> )		3		93
45.0	( <sup>38</sup> )	1	135,683	6.0	4,500	4,500			( <sup>39</sup> )	( <sup>40</sup> )	( <sup>41</sup> )	( <sup>42</sup> )	( <sup>43</sup> )	( <sup>44</sup> )	1		1	94
82.5	60	81	853,000	83.0	2,800	2,800			( <sup>45</sup> )	17,000	( <sup>46</sup> )	( <sup>47</sup> )	2,200	( <sup>48</sup> )			1	95
	270	1	211,200	10.0	( <sup>49</sup> )				( <sup>50</sup> )	( <sup>51</sup> )	( <sup>52</sup> )	( <sup>53</sup> )	( <sup>54</sup> )	( <sup>55</sup> )		3		96
290.0	100	26	22,050,000	70.0	( <sup>56</sup> )				( <sup>57</sup> )	( <sup>58</sup> )	( <sup>59</sup> )	( <sup>60</sup> )	( <sup>61</sup> )	( <sup>62</sup> )	2	3		97
	275	5	205,350	7.9	15,655			15,655	327		684	903			4	2		98
80.6	98	5	380,000	75.0	( <sup>63</sup> )				( <sup>64</sup> )	( <sup>65</sup> )	( <sup>66</sup> )	( <sup>67</sup> )	( <sup>68</sup> )	( <sup>69</sup> )	1	1		99
103.4	1172				25	25			( <sup>70</sup> )	( <sup>71</sup> )	( <sup>72</sup> )	( <sup>73</sup> )	( <sup>74</sup> )	( <sup>75</sup> )	1	1	1	100
	( <sup>76</sup> )	2	( <sup>77</sup> )	( <sup>78</sup> )	( <sup>79</sup> )				( <sup>80</sup> )	( <sup>81</sup> )	( <sup>82</sup> )	( <sup>83</sup> )	( <sup>84</sup> )	( <sup>85</sup> )	2	2		101
	22	8	274,760	11.7	20,764	20,764			58	218			( <sup>86</sup> )	( <sup>87</sup> )	2	5		102
10.4	150	3	288,400	10.4	719,789			19,789				( <sup>88</sup> )				2		103
7.0	250				2,860			2,860				( <sup>89</sup> )	( <sup>90</sup> )	( <sup>91</sup> )	2	3	2	104
4.0	100	3	( <sup>92</sup> )	22.0	( <sup>93</sup> )				( <sup>94</sup> )	( <sup>95</sup> )	( <sup>96</sup> )	( <sup>97</sup> )	( <sup>98</sup> )	( <sup>99</sup> )	1	1		105
	150	135	810,186	1827.5	( <sup>100</sup> )				( <sup>101</sup> )	( <sup>102</sup> )	( <sup>103</sup> )	( <sup>104</sup> )	( <sup>105</sup> )	( <sup>106</sup> )	1	2	2	106
89.0		9	528,000	22.5	2600			2600	215	( <sup>107</sup> )	( <sup>108</sup> )	( <sup>109</sup> )	( <sup>110</sup> )	( <sup>111</sup> )	1	1		107
	( <sup>112</sup> )	21	2944,700	25.0	279,100			29,100	2300			2900			1	1		108
	( <sup>113</sup> )	1310	18982,250	1340.8	3,585			3,585	( <sup>114</sup> )	718,980					1	1		109
35.0	180	132	1826,400	181.5	5,632	5,632			60	( <sup>115</sup> )	( <sup>116</sup> )	9,243			1	1		110
	337	2			13,728			13,728	187	4,992	( <sup>117</sup> )	( <sup>118</sup> )	( <sup>119</sup> )	( <sup>120</sup> )	1	1		111
	12				( <sup>121</sup> )				703	14700	( <sup>122</sup> )	( <sup>123</sup> )	( <sup>124</sup> )	( <sup>125</sup> )	1	2		112
	( <sup>126</sup> )	810	( <sup>127</sup> )	7.6	2,824	2,824			326	( <sup>128</sup> )	( <sup>129</sup> )	( <sup>130</sup> )	( <sup>131</sup> )	( <sup>132</sup> )	3	3		113
	216	10	( <sup>133</sup> )	37.0	5,320	897		4,423	( <sup>134</sup> )	( <sup>135</sup> )	( <sup>136</sup> )	( <sup>137</sup> )	( <sup>138</sup> )	( <sup>139</sup> )	1	1		114
2.3	320				719,032			19,032	2,761			6511	67,077		3	5		115
	( <sup>140</sup> )	( <sup>141</sup> )	2822,400	2820.0	28,500			28,500	375	( <sup>142</sup> )	( <sup>143</sup> )	( <sup>144</sup> )	( <sup>145</sup> )	( <sup>146</sup> )	1	2		116
	6	2	2359,040	17.0	( <sup>147</sup> )				( <sup>148</sup> )	( <sup>149</sup> )	( <sup>150</sup> )	( <sup>151</sup> )	( <sup>152</sup> )	( <sup>153</sup> )		4		117
	200	8	( <sup>154</sup> )	25.2	9,006			9,006	1,178	( <sup>155</sup> )	( <sup>156</sup> )	( <sup>157</sup> )	( <sup>158</sup> )	( <sup>159</sup> )		2	1	118
	78	84	1,098,698	85.6	3,102	3,102			( <sup>160</sup> )	( <sup>161</sup> )	( <sup>162</sup> )	( <sup>163</sup> )	( <sup>164</sup> )	( <sup>165</sup> )		1	1	119
125.0	25,000	4	48,322,400	1,400.0	( <sup>166</sup> )				( <sup>167</sup> )	( <sup>168</sup> )	( <sup>169</sup> )	( <sup>170</sup> )	( <sup>171</sup> )	( <sup>172</sup> )	3	4	4	120
	( <sup>173</sup> )	12	447,000	28.2	4,707			4,707	( <sup>174</sup> )	14,019	( <sup>175</sup> )	1,717	( <sup>176</sup> )	( <sup>177</sup> )	1	3		121
19.0	( <sup>178</sup> )	( <sup>179</sup> )	( <sup>180</sup> )	( <sup>181</sup> )	( <sup>182</sup> )				( <sup>183</sup> )	( <sup>184</sup> )	( <sup>185</sup> )	( <sup>186</sup> )	( <sup>187</sup> )	( <sup>188</sup> )	1	3		122

<sup>9</sup> Street sprinkling done by street railway.

<sup>10</sup> All refuse other than garbage and night soil collected with street sweepings.

<sup>11</sup> Waste paper collected with street sweepings.

<sup>12</sup> Flushed twice during year.

<sup>13</sup> Part of street sprinkling done by private parties.

<sup>14</sup> 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 1905—Continued.

City number.	CITY.	STREET CLEANING.												
		Average number of employ-ees.	Equipment.					Streets regularly cleaned.						
			Hand sweep- ing ma- chines.	Power sweep- ing ma- chines.	Flush- ing ma- chines.	Carts and wag- ons.	Horses 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.	
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	<sup>8</sup> 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	<sup>4</sup> 17,000	52,260	<sup>11</sup> 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				<sup>4</sup> 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.								11,028				9,952,896	
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.	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)	(?)
148	Wichita, Kans.	15		1		2	6	<sup>4</sup> 76,265	<sup>4</sup> 89,600			23,769,680	4,659,200	
149	Taunton, Mass.	25		1		2	8	<sup>4</sup> 70,000	(?)			<sup>4</sup> 21,000,000	<sup>4</sup> 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		18,400		15,206,400	8,553,600	1,104,000
152	Pueblo, Colo.	3				3	3	(?)				(?)		
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	

<sup>1</sup> Included also in Table 35, among patrolmen "detailed on special duties."  
<sup>2</sup> Disposed of by householders.  
<sup>3</sup> Includes all refuse not reported under other heads.

<sup>4</sup> Estimated.  
<sup>5</sup> Part of street sprinkling done by private parties.  
<sup>6</sup> Not reported.

GENERAL TABLES.

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.			City number.		
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. <sup>1</sup>
			Area (square yards).	Length (miles).	Total.	Burned.	Reduced.	Otherwise disposed of.									
60.0	70	6	396,000	30.0					( <sup>2</sup> )	<sup>2</sup> 22,230				1	3		123
100.0	32	21	460,000	30.0	5,200			5,200	70	<sup>3</sup> 9,360		( <sup>2</sup> )		2	2		124
	4270	<sup>3</sup> 3	<sup>4,5</sup> 213,000	<sup>4,5</sup> 8.5	( <sup>2</sup> )				( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		1	4		125
	4200	11	316,800	18.0	4,130			4,130	220	14,056		( <sup>2</sup> )	<sup>3</sup> 17,806	1	1		126
( <sup>6</sup> )	600	19	686,400	30.0	( <sup>7</sup> )		( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	1	7		127
22.0	42	1	102,900	1.2	6,000			6,000		15,000	650	<sup>4</sup> 3,000	2,184	2	1		128
	150	10	469,333	20.0	2,006			2,006	176	8,325	( <sup>6</sup> )	5		1	3		129
134.0	55	22	1,258,000	65.0	10,800			10,800	( <sup>2</sup> )	<sup>3</sup> 13,000	<sup>2</sup> 1,400	( <sup>2</sup> )		2	2		130
	56	3	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	2	4		131
42.6	( <sup>7</sup> )	1	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	3		132
	268	<sup>10</sup> 7	<sup>10</sup> 895,750	<sup>10</sup> 26.0	<sup>3</sup> 13,320			13,320	63						1		133
3.0	30	6	52,000	1.5	<sup>4</sup> 1,800	<sup>4</sup> 1,800				( <sup>2</sup> )	( <sup>2</sup> )	( <sup>6</sup> )	( <sup>2</sup> )	1	1		134
5.0	180	6	290,341	14.1	<sup>3</sup> 48,000			48,000	60			( <sup>2</sup> )	( <sup>2</sup> )	1	12		135
5.9	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	1		136
41.0	45	<sup>10</sup> 12	( <sup>6</sup> )	<sup>10</sup> 26.4	<sup>4</sup> 5,880			<sup>4</sup> 5,880	<sup>4</sup> 27	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		1		137
	235	2	277,650	6.5	<sup>3</sup> 11,760			11,760							2		138
	38	<sup>10</sup> 3	<sup>10</sup> 101,700	<sup>10</sup> 4.0	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	1		139
2.0	210	1	85,645	5.0	<sup>4</sup> 306			<sup>4</sup> 306	<sup>12</sup> 21	( <sup>7</sup> )	( <sup>7</sup> )	316	( <sup>7</sup> )	1	4		140
3.0	<sup>4</sup> 20	12	<sup>4</sup> 457,600	26.0	<sup>4</sup> 2,400			<sup>4</sup> 2,400	( <sup>7</sup> )	<sup>4</sup> 2,200	( <sup>6</sup> )	( <sup>6</sup> )	<sup>3</sup> 4,400	2	2		141
	18	1	( <sup>7</sup> )	( <sup>7</sup> )	11,198	11,198			65	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	1	3		142
	36	2	( <sup>6</sup> )	10.0	6,300			6,300	<sup>12</sup> 428	( <sup>2</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	( <sup>6</sup> )	1	2		143
( <sup>6</sup> )	( <sup>6</sup> )	14	477,734	13.6	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		1		144
41.0	<sup>4</sup> 500	6	250,000	15.0	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	1		145
10.0	140	<sup>10</sup> 4	<sup>10</sup> 308,913	<sup>10</sup> 15.0	<sup>2</sup> 2,384	2,384			10	7,509	472	( <sup>2</sup> )			1		146
( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		1		147
<sup>4</sup> 22.0	472	<sup>10</sup> 12	<sup>4,10</sup> 250,000	<sup>4,10</sup> 8.0	( <sup>2</sup> )			( <sup>2</sup> )	<sup>4</sup> 210	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		1		148
<sup>4</sup> 25.0	<sup>4</sup> 60	<sup>10</sup> 5	( <sup>7</sup> )	<sup>10</sup> 55.0	<sup>4</sup> 2,200			<sup>4</sup> 2,200	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>7</sup> )	3	2		149
65.0	100	4	( <sup>6</sup> )	20.0	7,550			7,550	35	400	75	1,000		1	1		150
( <sup>6</sup> )	( <sup>6</sup> )	8	( <sup>7</sup> )	( <sup>7</sup> )	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		2		151
( <sup>7</sup> )	40	16	45	( <sup>6</sup> )	( <sup>2</sup> )			( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	1	2		152
110.0	90				1,900			1,900	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		1		153
43.2	60	11	787,638	43.2	<sup>3</sup> 1,235			1,235	<sup>12</sup> 153			282					154

<sup>1</sup> No city record.  
<sup>2</sup> Cleaned six times during year.  
<sup>3</sup> Wagonloads.

<sup>10</sup> Street sprinkling done by private parties.  
<sup>11</sup> Flushed three times during year.  
<sup>12</sup> 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 number.	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.	1,635.0	583.0	1,050.0									
3	Philadelphia, Pa.	1,041.2	833.0	208.2									
4	St. Louis, Mo.	609.2	261.5	345.7	2.0								
5	Boston, Mass.	700.6	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)	(*)
6	Baltimore, Md.	46.6	28.6		18.0								
7	Cleveland, Ohio.	412.7	269.8	136.3	6.6	20.0		20.0		20.0		20.0	
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.	206.4	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	35.0	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							
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 manufacturing waste.	Method of flushing sewers.	City number.
Combined.								
Total.	Brick.	Tile.	Other.					
1,650.5	572.3	1,076.1	2.1	1 342,375	19.5	5.0	Hydrants <sup>2</sup> .....	1
1,633.0	583.0	1,050.0	.....	224,708	5.0	( <sup>3</sup> )	Hydrants.....	2
1,041.2	1 833.0	1 208.2	.....	1 300,000	.....	( <sup>3</sup> )	No artificial means.....	3
609.2	261.5	345.7	2.0	1 94,824	.....	1 0.1	Hydrants.....	4
( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	12,500	100.0	( <sup>3</sup> )	Hydrants when necessary.....	5
46.6	28.6	.....	18.0	( <sup>5</sup> )	.....	.....	Hydrants when necessary.....	6
372.7	269.8	96.3	6.6	1 90,000	.....	( <sup>3</sup> )	Hydrants.....	7
489.0	160.6	320.5	7.9	( <sup>3</sup> )	.....	( <sup>3</sup> )	Automatic flush tanks.....	8
.....	.....	.....	.....	1 50,000	( <sup>3</sup> )	( <sup>3</sup> )	Hydrants.....	9
365.7	47.6	318.1	.....	( <sup>3</sup> )	.....	( <sup>3</sup> )	Hydrants.....	10
263.2	65.4	197.8	.....	24,073	.....	( <sup>3</sup> )	Automatic flush tanks.....	11
561.7	180.9	380.8	.....	( <sup>3</sup> )	.....	( <sup>3</sup> )	Hydrants.....	12
379.8	113.6	266.2	.....	46,445	( <sup>3</sup> )	( <sup>3</sup> )	Hydrants.....	13
.....	.....	.....	.....	( <sup>6</sup> )	100.0	( <sup>3</sup> )	Automatic flush tanks.....	14
484.4	109.1	375.3	.....	( <sup>3</sup> )	.....	( <sup>3</sup> )	Hydrants.....	15

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

232.4	70.4	162.0	.....	( <sup>6</sup> )	.....	.....	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	.....	( <sup>5</sup> )	.....	18
122.1	57.3	64.8	.....	26,000	.....	( <sup>3</sup> )	Automatic flush tanks.....	19
137.1	82.3	54.8	.....	1 11,000	.....	1 33.0	Automatic flush tanks.....	20
203.7	65.4	138.3	.....	18,640	100.0	33.0	Hydrants.....	21
( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	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	.....	( <sup>3</sup> )	Automatic flush tanks.....	24
191.6	135.6	55.9	0.1	1 22,500	.....	( <sup>3</sup> )	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	( <sup>3</sup> )	.....	( <sup>3</sup> )	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	( <sup>3</sup> )	Automatic flush tanks and hydrants.....	29
.....	.....	.....	.....	1 30,000	0.1	8.0	Automatic flush tanks.....	30
.....	.....	.....	.....	25,000	.....	.....	Automatic flush tanks.....	31
118.8	36.0	82.8	.....	1 15,000	.....	.....	Automatic flush tanks.....	32
105.4	41.4	48.6	15.4	1 15,000	.....	( <sup>3</sup> )	Hydrants.....	33
106.2	31.0	73.2	2.0	( <sup>3</sup> )	.....	.....	Automatic flush tanks.....	34
95.0	5.7	89.3	.....	6,000	.....	.....	No artificial means.....	35
54.4	0.4	54.0	.....	( <sup>3</sup> )	.....	( <sup>3</sup> )	Hydrants.....	36
80.0	15.0	65.0	.....	( <sup>6</sup> )	.....	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	( <sup>3</sup> )	.....	.....	Hydrants.....	39
122.4	16.2	106.2	.....	( <sup>3</sup> )	.....	( <sup>3</sup> )	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	.....	( <sup>3</sup> )	Hydrants.....	41
11.0	.....	.....	11.0	5,810	5.0	10.0	Automatic flush tanks.....	42
96.4	17.1	48.1	31.2	( <sup>3</sup> )	.....	( <sup>3</sup> )	No artificial means.....	43
126.6	23.5	97.7	5.4	( <sup>3</sup> )	.....	( <sup>3</sup> )	No artificial means.....	44
110.2	64.8	40.3	5.1	( <sup>3</sup> )	.....	( <sup>3</sup> )	Hydrants.....	45
95.6	13.7	78.9	3.0	( <sup>3</sup> )	.....	.....	Hydrants.....	46
107.1	54.1	50.1	2.9	16,000	.....	( <sup>3</sup> )	Hydrants.....	47
.....	.....	.....	.....	2,100	100.0	( <sup>3</sup> )	Hydrants.....	48
79.3	23.9	51.3	4.1	( <sup>3</sup> )	.....	( <sup>3</sup> )	Hydrants.....	49
.....	.....	.....	.....	11,360	.....	( <sup>3</sup> )	Automatic flush tanks and hydrants.....	50
.....	.....	.....	.....	1,900	.....	( <sup>6</sup> )	Automatic flush tanks.....	51
77.4	14.1	60.3	3.0	8,232	.....	( <sup>3</sup> )	Automatic flush tanks.....	52
60.5	59.5	1.0	.....	( <sup>3</sup> )	( <sup>4</sup> )	( <sup>3</sup> )	No artificial means.....	53
77.0	6.4	70.6	.....	( <sup>3</sup> )	.....	( <sup>3</sup> )	No artificial means.....	54
72.2	14.2	57.3	0.7	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	Hydrants.....	55
52.2	31.2	21.0	.....	1 12,000	.....	5.0	No artificial means.....	56
87.6	31.6	55.2	0.8	11,155	.....	( <sup>3</sup> )	Hydrants.....	57
72.5	18.7	53.8	.....	1 300	.....	.....	Hydrants.....	58
105.0	27.2	51.7	26.1	( <sup>3</sup> )	.....	.....	Hydrants.....	59
206.8	.....	206.8	.....	1 10,285	.....	.....	Hydrants.....	60
60.0	20.0	40.0	.....	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )	Hydrants.....	61
.....	.....	.....	.....	13,115	100.0	.....	Hydrants.....	62
44.9	12.3	32.6	.....	( <sup>3</sup> )	.....	95.0	Hydrants.....	63
.....	.....	.....	.....	7 4,678	.....	.....	Automatic flush tanks.....	64
1 15.0	1 13.0	.....	1 2.0	1 4,800	.....	.....	No artificial means.....	65

<sup>3</sup> Not reported.

<sup>6</sup> Sewer system new; no house connections made in 1905.

<sup>7</sup> 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.	<sup>2</sup> 28.0	<sup>2</sup> 11.0	<sup>2</sup> 17.0						<sup>2</sup> 28.0	<sup>2</sup> 11.0	<sup>2</sup> 17.0	
71	Yonkers, N. Y.	43.8	11.6	30.8	1.4								
72	San Antonio, Tex.	85.2	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	79.0	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )	6.2	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )
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	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )								
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	Altونا, 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		<sup>2</sup> 20.0		<sup>2</sup> 10.0	<sup>2</sup> 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	<sup>2</sup> 35.0		<sup>2</sup> 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	( <sup>4</sup> )	( <sup>4</sup> )	( <sup>4</sup> )								
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									

<sup>1</sup>No city record.

<sup>2</sup>Estimated.

<sup>3</sup>Not reported.

GENERAL TABLES.

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 manufacturing waste.	Method of flushing sewers.	City number.
Combined.								
Total.	Brick.	Tile.	Other.					
84.2	21.5		62.7	4,725			Hydrants.....	66
79.5	13.0	32.6	33.9	2,824			Automatic flush tanks.....	67
78.5	8.8	63.2	6.5	(1) 5,839		25.0	Hydrants.....	68
				23,500	(2)	(3)	No artificial means.....	69
							Hydrants.....	70
43.8	11.6	30.8	1.4	(1) 5,207		21.0	Hydrants.....	71
63.9	13.3	50.6		213,000			Automatic flush tanks.....	72
				4,351		(1)	No artificial means.....	73
				2,423		(2)	No artificial means.....	74
							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) 10,600	95.0	(1)	Automatic flush tanks and hydrants.....	78
							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)		(3)	Hydrants.....	88
36.7	13.0	22.1	1.6	25,000			No artificial means.....	89
				(1) 2,172	100.0	(1)	Hydrants.....	90
74.0	23.0	50.8	0.2	(1)		(1)	Hydrants.....	91
							Hydrants.....	92
7.2		7.2		4,150		(3)	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
				4,700	(1)		No artificial means.....	103
28.0	7.0	20.0	1.0	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) 2,607		(1)	Hydrants.....	114
							Automatic flush tanks.....	115
38.8	0.4	38.4		(1)	40.0	(1)	No artificial means.....	116
46.0		46.0		(2)		(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)		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
				(1)			Hydrants.....	135
54.5	6.4	48.1		(1)			No artificial means.....	136
3.0		3.0		(1)			Automatic flush tanks.....	137
44.0		44.0		26,000		(1)		

4 Not reported separately.

5 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	( <sup>3</sup> )	( <sup>3</sup> )	( <sup>3</sup> )								
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									

<sup>1</sup> No city record.<sup>2</sup> 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 manufacturing waste.	Method of flushing sewers.	City number.
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		2,800			Hydrants.....	152
3.2	3.2			3,896		(1)	Hydrants.....	153
20.3		20.3		1,500			Hydrants.....	154

<sup>3</sup> Not reported separately.

<sup>4</sup> 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 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.
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	10,959,216	8,665,875	1,279,436	13,252,307	208,067	13,706,922	12,706,604	6,761,277
Group III.....		70,377,637	1,241,468	1,507,282	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.	17,349,226		11,102,933	1,531,200	11,248,160	5,207,840		8,065,493		1,193,600
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.	16,616,391	1,308,880	1,376,000			1,957,351		1,974,160		
10	Pittsburg, Pa.	1,552,400	1,349,888	1,871,616	1,25,872		2,174,128		1,170,896		
11	Cincinnati, Ohio	17,792,625	1,988,575	1,108,850	1,051,225		1,617,225		1,930,500	1,96,250	
12	Detroit, Mich.	6,415,818	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		4,971,842		
14	New Orleans, La.	2,056,222	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		192,079		
18	Jersey City, N. J.	2,782,796		1,679,040	4,224		360,664		309,808		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	1,607,943	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		1,028,787	1,6,459,916	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.	1,349,236	1,13,288		1,305,771	199,147	1,170,790		1,110,387	1,2,525,424	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.	1,348,733	1,36,960	1,010,240			1,114,400		1,362,240		
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		64,101	9,276		20,820	28,498	813,396		
59	Springfield, Mass.	2,461,506	168,040	41,696	84,728		17,633	27,437	995,799	1,286,208	
60	Oakland, Cal.	8,085,599					32,870	477,337	7,152,992	422,400	

<sup>1</sup> Estimated.

<sup>2</sup> No city record.

<sup>3</sup> 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 unimproved streets.	STEAM RAILROAD CROSSINGS, CLASSIFIED BY CHARACTER.				Number of grade crossings abolished during year.	City number.
Total.	Cobblestone.	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.		
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	3,664	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	155	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	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		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	( <sup>2</sup> )		1,300.0	70	( <sup>2</sup> )	50	20	( <sup>2</sup> )	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	58.5	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	( <sup>2</sup> )	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		31.1	119.1	134.2	111.7		12.2			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	( <sup>2</sup> )	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	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )		26
104.4	11.8	37.8	17.8		36.7			0.3		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				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		4	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	( <sup>2</sup> )	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	( <sup>2</sup> )	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	2 12,390	2 1,535,893	2 346,867	
63	Kansas City, Kans.	1,356,180		5,228		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.	2 1,988,588			2 25,872	2 367,664	2 19,800		2 546,656	2 993,520	2 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	(3)	57,000
70	Evansville, Ind.	854,646	5,280		540,000		2 143,700		2 93,866	2 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	2 739,200	6,238
75	Salt Lake City, Utah	259,020		58,938			200,082				
76	Erie, Pa.	2 565,559	2 84,269		2 219,613		2 261,677				
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	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	Brockton, Mass.	1,450,469		152,465				39,067	187,121	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	66,565			130,025		8,770
94	Lancaster, Pa.	808,537		29,693	83,826		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		68,230		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		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	138,600
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	822,350	
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.	2 630,960			2 270,160	2 206,800	2 61,600	2 8,800	2 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.	2 753,984		2 65,472	2 612,480				2 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.	2 614,600			2 53,000		2 28,160		2 533,440		
120	Springfield, Ill.	705,304			572,986	48,977	24,464		58,877		
121	Malden, Mass.	1,287,116		22,335	1,665				2 162,529	2 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.	2 1,550,565		2 140,800				2 8,800	2 681,120	2 719,845	
127	Atlantic City, N. J.	1,128,670			29,513				539,942	559,215	
128	Chester, Pa.	2 409,552	2 21,120	2 73,920	2 48,048		2 158,400		2 52,800	2 158,400	2 55,264
129	Chelsea, Mass.	2 702,828		2 107,948	2 8,800				2 387,200	2 158,400	2 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	

1 No city record.

2 Estimated.

GENERAL TABLES.

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		
93.6		2.8	0.2		0.7	0.9	65.4	23.6		(1)	20	8	4	8		61
67.9		0.1	47.9	1.5	14.9		3.5			90.0	72	67		5		62
38.9	7.6	3.8	14.7		5.7			3.2	3.9	81.0	53	51	2		1	63
28.2		23.4			4.8					7.4	3	3				64
47.9	0.5	0.6	33.1		12.7		1.0			103.4	60	60				65
112.6			1.5	20.9	0.7		31.1	56.4	2.0	604.8	160	154	4	2		66
53.9	0.2	5.2	0.4	0.1	47.4		0.6			69.1	74	72	1	1		67
27.3	0.3	4.0					20.0	(2)	3.0	172.7	35	30		5		68
38.2	0.2		23.0		7.0		4.0			70.0	50	50				69
88.4	0.1	2.4	0.2		6.7	0.5	78.5			25.8	29	18	11			70
115.0			0.5	3.0	6.5		1.0	104.0		309.0	165	165				71
45.8	0.1	14.8	0.5	5.1	2.5		18.7		4.1	52.1	41	26	12	3		72
70.9		2.9	2.2		0.3		5.2	60.0	0.3	129.2	28	9	11	8	1	73
7.0		2.2			4.8					260.0	4	4				74
32.2	4.8		12.5		14.9					97.9	42	38	4			75
26.0		1.7	15.9		8.4					66.9	21	17	2	2		76
36.1	1.9	1.2	5.2		24.3		3.5			68.2	31	30	1			77
54.0	3.2	13.9	2.0		20.5		0.1		14.3	75.0	(1)	(1)	(1)	(1)		78
62.9		0.9	11.0	6.0	9.0		4.0	31.0	1.0	37.5	(1)	(1)	(1)	(1)		79
35.2	3.1	17.2	2.1	0.2	0.7		4.1	6.1	1.9	33.2	60	60				80
36.6			2.4		18.1	0.1	15.7			22.2	21	9	5	7		81
23.5	0.7	12.2				1.1	9.5			118.4	52	45	3	4		82
33.5			1.0	8.0	4.2		20.3			26.0	14	14				83
20.5			1.2	1.2	12.1			0.8	5.2	130.0	28	18	1	9		84
84.9			10.9	0.6	3.6		7.1	62.7		226.0	65	65				85
19.4		0.9	3.7		13.3		1.5			109.7	53	34	10	9	7	86

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
43.8		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	20	19				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		4.1	1.8	16.1	62.7		103.4	21	16		5		99
38.2	0.1		32.9	0.1	4.1	0.1	0.8		0.1	103.4	89	87	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	0.4		48.2	34	34				102
17.2		2.8		1.0	10.4					32.8	11		5	6		103
17.7		0.8	4.0	0.9	4.5		1.0	1.5	5.0	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								57.0	46	40	2	4		108
69.3		0.6	8.7		0.8		12.2	47.0		49.9	79	76	3			109
41.8	10.0		22.8		4.0		4.0	5.0		30.2	45	40	2	3		110
22.9			7.7	4.8	7.7		0.3	1.4	1.0	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		14.0	51.0		97.3	86	84	1	1		116
71.1		0.8	4.0		1.3					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		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		1.0			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			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	28	2		129
139.0				29.5	0.5	2.0	84.0	55.0		62.0	309	295	5	4	4	130
40.1					4.0	0.5	8.0		0.1	70.0	300	295	5			131
58.0		1.3	3.7		4.0		5.9	42.6		62.2	32	30	1	1		132

\* Gravel streets included with unimproved streets.

\* 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

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.....	289,449		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	343,608	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.

GENERAL TABLES.

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 unimproved streets.	STEAM RAILROAD CROSSINGS, CLASSIFIED BY CHARACTER.				Number of grade crossings abolished during year.	City number.
Total.	Cobblestone.	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.		
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	

<sup>2</sup> Not reported.



# GENERAL TABLES.

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.			
		Number.	Average number of inmates during year.	General.		Contagious.				Number.	Average number of inmates during year.	General.		Contagious.	
				Number.	Average number of patients during year.	Number.	Average number of patients during year.					Number.	Average number of patients during year.	Number.	Average number of patients 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	3,200	1	( <sup>4</sup> )
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.....	( <sup>2</sup> )	174			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
23	Rochester, N. Y.....					1	90	35	Scranton, Pa.....	1	541				
24	Kansas City, Mo.....			1	2,499	1	155	36	St. Joseph, Mo.....					1	30
25	Toledo, Ohio.....					1	96	37	Paterson, N. J.....	1	161			1	86
26	Denver, Colo.....	1	129	1	2,119	2	256	38	Fall River, Mass.....	1	162	1	659	2	15
27	Allentown, Pa.....	1	439	1	1,078	1	4	39	Portland, Ore.....					1	60
28	Columbus, Ohio.....			1		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
44	Grand Rapids, Mich.....					1	273	66	Peoria, Ill.....					1	30
45	Cambridge, Mass.....	1	94	1	33	1	124	67	Duluth, Minn.....					1	40
46	Lowell, Mass.....	1	362	1	412			68	Utica, N. Y.....			1	578	1	54
47	Hartford, Conn.....	1	291	1	524			69	Manchester, N. H.....					2	40
48	Reading, Pa.....							71	Yonkers, N. Y.....					1	47
49	Richmond, Va.....	2	242	2	1,009	( <sup>6</sup> )	29	72	San Antonio, Tex.....			1	938		
50	Nashville, Tenn.....			1	1,458			73	Elizabeth, N. J.....	1	64				
51	Trenton, N. J.....	1	68					74	Waterbury, Conn.....	1	114			1	2
53	Camden, N. J.....							75	Salt Lake City, Utah.....					1	65
54	Bridgeport, Conn.....	1	200	1	1,800		23	78	Schenectady, N. Y.....					1	
55	Lynn, Mass.....	1	92			2	104	79	Norfolk, Va.....	1	102			1	611
56	Troy, N. Y.....					1	4	81	Charleston, S. C.....	2	111	1	1,301	1	33
57	Des Moines, Iowa.....					1	14	82	Harrisburg, Pa.....					1	60
58	New Bedford, Mass.....	1	93			1	1	83	Portland, Me.....	1	159	1	241	2	43
59	Springfield, Mass.....	1	85	1	189	1	78	84	Dallas, Tex.....			1	521	( <sup>6</sup> )	90
61	Lawrence, Mass.....	1	189			1	19	85	Tacoma, Wash.....					1	18
62	Somerville, Mass.....	1	21					86	Terre Haute, Ind.....					1	( <sup>4</sup> )

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		( <sup>4</sup> )	127	Atlantic City, N. J.....					1	
90	Akron, Ohio.....					1	3	129	Chelsea, Mass.....					1	
91	Brockton, Mass.....	1	33			1	93	130	Newton, Mass.....	1	21				
92	Saginaw, Mich.....					1	( <sup>4</sup> )	131	Superior, Wis.....					1	80
93	Lincoln, Nebr.....					1	5	132	Elmira, N. Y.....					1	
95	Covington, Ky.....					1	37	133	Knoxville, Tenn.....			1	595	1	107
97	Spokane, Wash.....					1	66	134	Newcastle, Pa.....	1	20			1	3
99	Pawtucket, R. I.....	1	23			1	6	135	Jacksonville, Fla.....			1	225		
101	Binghamton, N. Y.....					1	466	136	South Omaha, Nebr.....					1	
102	Augusta, Ga.....			2	1,211	1	199	137	Rockford, Ill.....					1	5
104	Mobile, Ala.....			1	591	1	159	138	Chattanooga, Tenn.....			1	773	1	180
105	Johnstown, Pa.....					1	( <sup>4</sup> )	139	Joplin, Mo.....					1	45
106	McKeesport, Pa.....					1		140	Galveston, Tex.....			1	2,498		
109	Springfield, Ohio.....			1	1,020	1	3	141	Fitchburg, Mass.....	1	38		75	1	
111	Sioux City, Iowa.....			1	42			142	Macon, Ga.....					1	36
112	Bay City, Mich.....			1	27			143	Auburn, N. Y.....					1	
115	Montgomery, Ala.....			2	250			144	Racine, Wis.....					1	37
116	East St. Louis, Ill.....					1	52	145	Woonsocket, R. I.....	1	8				
117	Little Rock, Ark.....			1	926			146	Joliet, Ill.....					1	( <sup>4</sup> )
118	Quincy, Ill.....					1	( <sup>4</sup> )	147	Kalamazoo, Mich.....					1	22
120	Springfield, Ill.....							148	Wichita, Kans.....					1	31
121	Malden, Mass.....	1	28			1		149	Taunton, Mass.....	1	60				
122	Canton, Ohio.....					1	134	152	Pueblo, Colo.....					1	51
123	Passaic, N. J.....	1	21			1	23	153	New Britain, Conn.....	1	50			1	
124	Haverhill, Mass.....	1	97	1	343			154	La Crosse, Wis.....					1	1
125	Topeka, Kans.....					1	25								

<sup>1</sup> Quarantine station.  
<sup>2</sup> Poor cared for in private homes.  
<sup>3</sup> Estimated.  
<sup>4</sup> Not reported.  
<sup>5</sup> Connected with almshouse.  
<sup>6</sup> Report is for nine months.  
<sup>7</sup> Includes the poor from Dunmore borough.  
<sup>8</sup> Patients treated in general hospital.  
<sup>9</sup> 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 PLAYGROUNDS.		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.
1	New York, N. Y.	6,979.7				154.0		8	1,648	20	2		17	7,448,290	3,674,563	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	69			1	1	167,603	41,926	125,677
8	Buffalo, N. Y.	966.0	143.0			9.2					1		2	198,270		198,270
9	San Francisco, Cal.	1,235.0		610.0		111.0										
10	Pittsburg, Pa.	1,010.6			99.0	6.7										
11	Cincinnati, Ohio.	435.8											1	(?)		(?)
12	Detroit, Mich.	1,064.7	140.4	20.0				1	200					65,100	65,100	
13	Milwaukee, Wis.	521.8						3	35			3		(?)	(?)	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	(?)					(?)	(?)	(?)
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							(?)	(?)	
28	Columbus, Ohio.	195.8		912.0	220.0						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	(?)	(?)	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	1,200.0				2				(?)	(?)	
48	Reading, Pa.	64.5	136.6		(?)											
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.	(?)				20.0										
52	Wilmington, Del.	278.3		12.6	73.0							2		39,855	39,855	
53	Camden, N. J.	88.6										1		41,278	41,278	
54	Bridgeport, Conn.	337.0						1	(?)					(?)	(?)	
55	Lynn, Mass.	1,088.5		227.5		42.5										
56	Troy, N. Y.	86.0												67,127		67,127
57	Des Moines, Iowa.	650.0		8.0		12.0		1	20	1			1	12,000	(?)	(?)
58	New Bedford, Conn.	200.0					1.0	1	15				1	36,431	36,431	
59	Springfield, Mass.	510.6		151.0		25.0					1			(?)	(?)	
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	(?)		(?)
63	Kansas City, Kans.	14.3	112.6													
64	Savannah, Ga.	72.4														
65	Hoboken, N. J.	9.5									1			(?)	(?)	

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		1		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		( <sup>2</sup> )		( <sup>2</sup> )	
74	Waterbury, Conn.	88.3																
75	Salt Lake City, Utah.	120.0		30.0	20.0	30.0	<sup>2</sup> 15.0											
76	Erie, Pa.	19.0	112.0	105.5								1			( <sup>2</sup> )	( <sup>2</sup> )		
77	Wilkesbarre, Pa.	36.3																
78	Schenectady, N. Y.	3.0		80.0														
79	Norfolk, Va.	100.0			( <sup>2</sup> )	1.0												
80	Houston, Tex.	29.0																
81	Charleston, S. C.	349.4	318.1			11.0												
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		<sup>2</sup> 456.0													

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1905.

88	Fort Wayne, Ind.	95.7														( <sup>2</sup> )	( <sup>2</sup> )		
89	Holyoke, Mass.	23.2				22.5							4						
90	Akron, Ohio.	96.9		14.0															
91	Brockton, Mass.	1.5																	
92	Saginaw, Mich.	<sup>3</sup> 460.0																	
93	Lincoln, Nebr.	67.0																	
94	Lancaster, Pa.	27.0	127.0		17.0														
95	Covington, Ky.																		
96	Altoona, Pa.			16.3	113.0														
97	Spokane, Wash.	177.6	5.0	50.0															
98	Birmingham, Ala.	29.6			100.0														
99	Pawtucket, R. I.	236.5																	
100	South Bend, Ind.	51.6	94.2	<sup>2</sup> 7.0												12,500	12,500		
101	Binghamton, N. Y.	102.0								1									
102	Augusta, Ga.	42.1			40.0														
103	Bayonne, N. J.	22.0				<sup>2</sup> 5.0						2			<sup>2</sup> 3,600	<sup>2</sup> 3,600			
104	Mobile, Ala.	5.8			5.0														
105	Johnstown, Pa.	1.0			30.0								2		( <sup>4</sup> )		( <sup>4</sup> )		
106	McKeesport, Pa.	8.5			<sup>2</sup> 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																	
127	Atlantic City, N. J.	1.3						1	1,600						( <sup>2</sup> )	( <sup>2</sup> )			
128	Chester, Pa.	81.8				29.0													
129	Chelsea, Mass.	42.5				16.0													
130	Newton, Mass.	165.5		195.3				1	( <sup>2</sup> )						1,717	1,717			
131	Superior, Wis.	37.8																	
132	Elmira, N. Y.	100.7										1			( <sup>2</sup> )	( <sup>2</sup> )			

<sup>1</sup> Bath house used in summer only.

<sup>2</sup> No city record.

<sup>3</sup> Estimated.

<sup>4</sup> 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					(?)	(?)			
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	(?)	(?)		

<sup>1</sup> Estimated.<sup>2</sup> No city record.<sup>3</sup> 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	<sup>2</sup> 1,045	<sup>2</sup> 2,030	<sup>2</sup> 712
2	Chicago, Ill.....	City.....	1868	220.0	435	379	9
3	Philadelphia, Pa.....	City.....	1874	236.0	<sup>2</sup> 371	<sup>2</sup> 868	<sup>2</sup> 958
4	St. Louis, Mo.....	City.....	1903	<sup>2</sup> 1,371.9	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	463.0	<sup>2</sup> 445	<sup>2</sup> 1,165	<sup>2</sup> 133
12	Detroit, Mich.....	City.....	1890	415.0	83	37	3
13	Milwaukee, Wis.....	City.....	1903	10.0	62	15	
15	Washington, D. C.....	U. S. Government.....	1890	<sup>2</sup> 166.5	509	643	130

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

17	Minneapolis, Minn.....	City.....	(5)	<sup>2</sup> 410.0	75	43	
20	Indianapolis, Ind.....	City.....	1899	26.5	100	100	
23	Rochester, N. Y.....	City.....	1902	<sup>2</sup> 44.0	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	<sup>2</sup> 47.0	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	<sup>2</sup> 41.0	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	<sup>2</sup> 41.0	34	30	
47	Hartford, Conn.....	City.....	(6)	<sup>2</sup> 116.5	314		
50	Nashville, Tenn.....	Private.....	1904	5.0	<sup>2</sup> 210	<sup>2</sup> 40	
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	<sup>2</sup> 10.0	182	919	1
72	San Antonio, Tex.....	City.....	1887	<sup>2</sup> 41.0	<sup>2</sup> 4100	<sup>2</sup> 200	<sup>2</sup> 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	<sup>2</sup> 25	<sup>2</sup> 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.....	(5)	<sup>2</sup> 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.....	(5)	<sup>2</sup> 41.0	1	2	

<sup>1</sup> Zoological collection in Central Park established in 1886; that in Bronx Park, in 1897.  
<sup>2</sup> Part of area of parks.

<sup>3</sup> Privately owned.  
<sup>4</sup> Estimated.

<sup>5</sup> No city record.  
<sup>6</sup> 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.	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )
2	Chicago, Ill.	15,197	63,970,950	( <sup>1</sup> )	( <sup>2</sup> )	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	( <sup>3</sup> )	2,104	( <sup>3</sup> )	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	( <sup>3</sup> )	696	( <sup>3</sup> )	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.	1,041	7,225,325	( <sup>1</sup> )	( <sup>2</sup> )	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.	1,238	4,183,368	( <sup>1</sup> )	( <sup>2</sup> )
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	500	\$40,000
42	Dayton, Ohio.	1,953	1,912,666	( <sup>1</sup> )	( <sup>2</sup> )	66	Peoria, Ill.	359	1,220,372	310	110,080
43	Albany, N. Y.	269	( <sup>3</sup> )	1,710	( <sup>3</sup> )	67	Duluth, Minn.	820	1,662,655	( <sup>3</sup> )	( <sup>3</sup> )
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	( <sup>1</sup> )	( <sup>2</sup> )
47	Hartford, Conn.	380	2,621,800	284	454,292	71	Yonkers, N. Y.	271	( <sup>3</sup> )	72	( <sup>3</sup> )
48	Reading, Pa.	1,094	2,791,065	585	4,427,700	72	San Antonio, Tex.	1,866	1,021,807	( <sup>1</sup> )	109,473
49	Richmond, Va.	1,352	( <sup>3</sup> )	( <sup>1</sup> )	( <sup>3</sup> )	73	Elizabeth, N. J.	10	( <sup>3</sup> )	20	( <sup>3</sup> )
50	Nashville, Tenn.	1,510	2,431,200	5,110	121,602	74	Waterbury, Conn.	423	( <sup>3</sup> )	176	( <sup>3</sup> )
51	Trenton, N. J.	764	( <sup>3</sup> )	497	( <sup>3</sup> )	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	( <sup>3</sup> )	334	( <sup>3</sup> )	77	Wilkesbarre, Pa.	359	2,416,069	172	( <sup>2</sup> )
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	1,232,102	( <sup>1</sup> )	( <sup>2</sup> )	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	1,975,470	( <sup>1</sup> )	( <sup>2</sup> )
59	Springfield, Mass.					83	Portland, Me.	276	1,000,000	75	( <sup>3</sup> )
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	( <sup>3</sup> )	17	( <sup>3</sup> )	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	( <sup>3</sup> )	( <sup>3</sup> )
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						

<sup>1</sup> Permits for repairs, extensions, etc., included with those for new buildings.<sup>2</sup> Proposed expenditures for repairs, extensions, etc., included with those for new buildings.<sup>3</sup> Not reported.<sup>4</sup> Estimated.<sup>5</sup> Records destroyed by fire.<sup>6</sup> No city record.<sup>7</sup> No permits required prior to May 1, 1905.<sup>8</sup> No permits required.<sup>9</sup> Permits required only within fire limits.

# GENERAL TABLES.

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.....	<sup>1</sup> 35	( <sup>2</sup> )	( <sup>3</sup> )		123	Passaic, N. J.....	308	1,235,530	107	73,957
90	Akron, Ohio.....	702	<sup>4</sup> 365,120	139	( <sup>4</sup> )	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	486,525	135	137,105
93	Lincoln, Nebr.....	543	1,190,556	( <sup>5</sup> )	( <sup>5</sup> )	127	Atlantic City, N. J.....	199	<sup>4</sup> 2,013,111	642	( <sup>4</sup> )
94	Lancaster, Pa.....	85	( <sup>2</sup> )	205	( <sup>2</sup> )	128	Chester, Pa.....	144	300,000	25	7,500
95	Covington, Ky.....	<sup>6</sup> 133	<sup>4</sup> 346,775	( <sup>5</sup> )	( <sup>4</sup> )	129	Chelsea, Mass.....	114	440,850	90	67,000
96	Altoona, Pa.....	297	872,000	45	16,800	130	Newton, Mass.....	110	( <sup>2</sup> )	63	( <sup>2</sup> )
97	Spokane, Wash.....	<sup>6</sup> 1,863	<sup>4</sup> 3,905,908	( <sup>5</sup> )	( <sup>4</sup> )	131	Superior, Wis.....	91	329,450	( <sup>3</sup> )	
98	Birmingham, Ala.....	361	1,595,906	398	221,716	132	Elmira, N. Y. <sup>8</sup>				
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. <sup>3</sup>				
101	Binghamton, N. Y.....	253	( <sup>2</sup> )	171	( <sup>2</sup> )	135	Jacksonville, Fla.....	1,014	( <sup>5</sup> )	673	( <sup>5</sup> )
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.....	<sup>1</sup> 8	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
104	Mobile, Ala.....	199	877,696	183	271,885	138	Chattanooga, Tenn.....	<sup>6</sup> 1,727	<sup>4</sup> 1,259,556	( <sup>5</sup> )	( <sup>4</sup> )
105	Johnstown, Pa. <sup>3</sup>					139	Joplin, Mo. <sup>3</sup>				
106	McKeesport, Pa. <sup>6</sup>					140	Galveston, Tex.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
107	Dubuque, Iowa.....	( <sup>3</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	141	Fitchburg, Mass.....	132	( <sup>2</sup> )	61	( <sup>2</sup> )
108	Butte, Mont.....	<sup>6</sup> 214	<sup>4</sup> 591,697	( <sup>5</sup> )	( <sup>4</sup> )	142	Macon, Ga.....	<sup>6</sup> 197	<sup>4</sup> 572,350	( <sup>5</sup> )	( <sup>4</sup> )
109	Springfield, Ohio.....	<sup>6</sup> 355	<sup>4</sup> 362,443	( <sup>5</sup> )	( <sup>4</sup> )	143	Auburn, N. Y.....	27	( <sup>2</sup> )	9	( <sup>2</sup> )
110	Wheeling, W. Va.....	<sup>6</sup> 388	<sup>4</sup> 1,263,306	( <sup>5</sup> )	( <sup>4</sup> )	144	Racine, Wis.....	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )	( <sup>5</sup> )
111	Sioux City, Iowa <sup>3</sup>					145	Woonsocket, R. I.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
112	Bay City, Mich. <sup>3</sup>					146	Joliet, Ill. <sup>3</sup>				
113	Allentown, Pa.....	458	( <sup>5</sup> )	30	( <sup>5</sup> )	147	Kalamazoo, Mich.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )
114	Davenport, Iowa.....	<sup>6</sup> 296	<sup>4</sup> 942,352	( <sup>5</sup> )	( <sup>4</sup> )	148	Wichita, Kans.....	<sup>6</sup> 293	<sup>4</sup> 779,750	( <sup>5</sup> )	( <sup>4</sup> )
115	Montgomery, Ala.....	241	639,078	266	103,695	149	Taunton, Mass. <sup>3</sup>				
116	East St. Louis, Ill.....	245	761,250	28	14,870	150	Sacramento, Cal. <sup>7</sup>	180	671,451	98	162,150
117	Little Rock, Ark.....	102	796,000	91	108,640	151	Oshkosh, Wis. <sup>3</sup>				
118	Quincy, Ill.....	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	152	Pueblo, Colo.....	248	498,499	115	50,768
119	York, Pa.....	413	( <sup>2</sup> )	192	( <sup>2</sup> )	153	New Britain, Conn.....	171	873,010	177	72,830
120	Springfield, Ill.....	( <sup>2</sup> )	( <sup>5</sup> )	( <sup>2</sup> )	( <sup>2</sup> )	154	La Crosse, Wis. <sup>3</sup>				
121	Malden, Mass.....	138	609,710	163	32,090						

<sup>1</sup> Permits required only within fire limits.

<sup>2</sup> No city record.

<sup>3</sup> No permits required.

<sup>4</sup> Proposed expenditures for repairs, extensions, etc., included with those for new buildings.

<sup>6</sup> Not reported.

<sup>5</sup> Permits for repairs, extensions, etc., included with those for new buildings.

<sup>7</sup> Report is for period from May 1, 1905, to January 7, 1906.



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